

CITY OF ST. JOSEPH



Quarterly Financial Report

For the Quarter Ending March 31, 2009

3RD QUARTER FY2009 FINANCIAL REPORT

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OVERVIEW

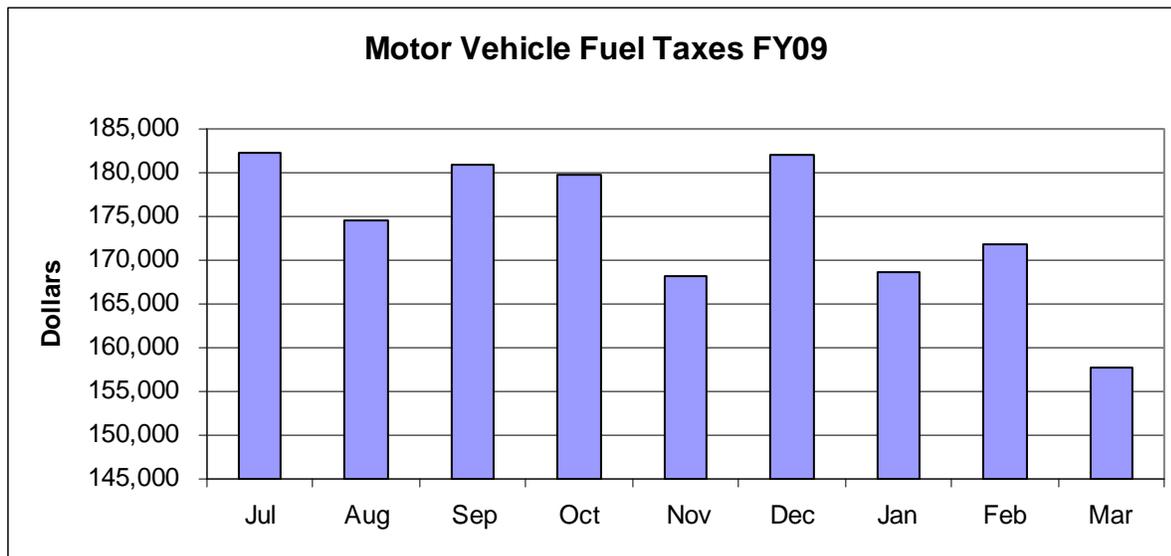
To date there have been nineteen (19) payroll periods, which indicates that total expenditures for salaries and benefits should be approximately seventy-three percent (73%) Being nine months into the fiscal year, revenue and other expenditure items should be approximately seventy-five percent (75%) of the FY2009 budget.

I. Multi-Fund Revenues and Revenues of Special Interest

A. Sales Tax Revenues

Revenues for the **General Fund** are under budget at 74%. The annual sales tax includes a combination of normal sales tax received and City retained tax due to the approval and reclassification of East Hill's base taxes from fiscal year 2008. The City retained tax includes 50% of the new taxes generated and the base taxes from approved TIFs. The FY08 restaurant additions in the Commons and EBR/HHS sites (Sonic, Waffle House, Kentucky Fried Chicken, and Olive Garden) continue to prove successful especially when comparing current revenues to the previous year (\$449K more this year). The sales tax of the recently opened Buffalo Wild Wings, are starting to filter in as well. Cigarette taxes are on pace at 77%.

The **SIM&R** fund is also under target for the year at 74%. Annual sales tax has improved to only \$61K short of the trend. As of the end of February, the variance was much larger at \$227K. Motor Vehicle Fuel Tax is at trend but \$70K less than in FY08. With the current state of the economy and the high levels of fuel prices earlier in the year, consumers are decreasing their fuel use by means such as: cutting back on trips, carpooling, remaining at place of work for lunch, etc (see below). The economy has also impacted motor vehicle sales, which in result is shrinking Motor Vehicle Sales Tax revenues. They are below budget by \$69K and are 15% less than they were this time the previous fiscal year. After many attempts to collect Road and Bridge Taxes from the County, they have been posted as a receivable.



CIP Sales Tax is also feeling the crunch of the struggling economy. Less consumer spending has revenues under budget by \$130K (73% of the budget). The variance is even more significant when you factor in that revenues were \$67K above budget after the first quarter of this fiscal year (an overall negative swing of \$197K).

A majority of the increase for **Mass Transit Sales Tax** was due to voter approval of a rate increase from 0.15% to 0.375% effective July 1, 2008. Although the higher rates have produced

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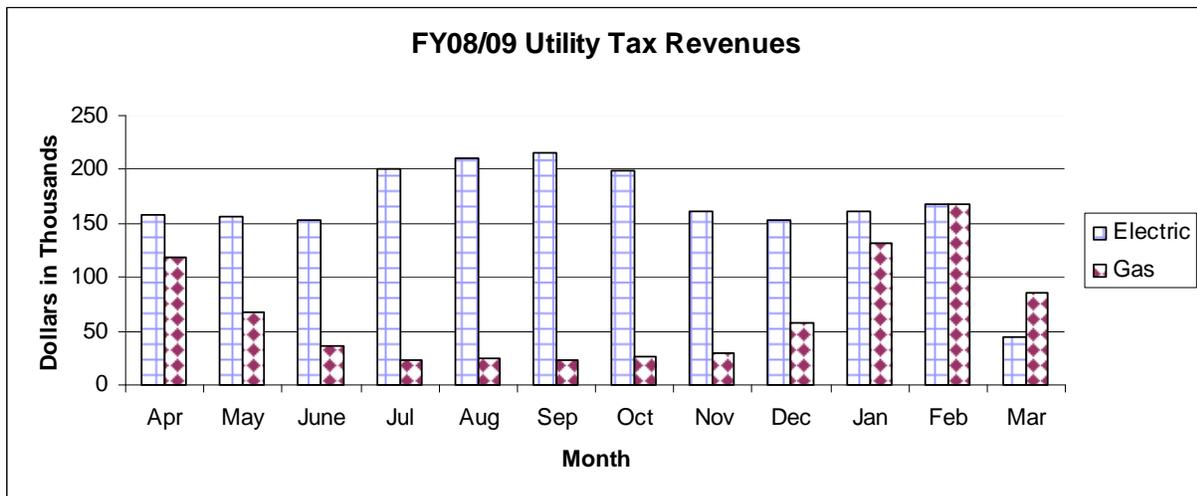
\$1.1M more than this time last year, revenues currently are significantly under budget at 65%. Another troubling factor is that historically, most of the sales tax revenues are received during the months of January through March.

B. Real and Personal Property Tax Revenues

The majority of the total anticipated real estate tax revenues have been collected for the year. The General fund has received 2% (\$62K) more than this time in FY08. The reason for the larger numbers can be attributed to the total valuation going up 1% over FY08 and the Hancock allowance for revenue growth of up to 3.9% from tax year 2008. Prior Real Estate and Public Safety have both collected over 100% of their original budgets due to significant amounts of protested taxes from FY08 (\$39K). Nearly 95% of personal property tax has come in year-to-date. Much like Real Estate, Personal Property also shows a 1% increase from the prior year. These revenues are above last year's by \$11K because of the impact of the Hancock increase as well. Similar trends are shown in the Parks, Public Health, and Museum funds (only on a smaller scale) as the Hancock increase also applies to them.

C. Excluding the telecom cell phone revenues, **Utility Taxes** for the General fund are above their year-to-date goal at 77%. Only 11% of the original budget for the cell phone revenues has been received to date. The FY09 Telecom budget was based upon the average monthly revenues recorded by companies from settlement data. Legal staff actively worked with Financial Services staff to research the shortfall. Just recently, AT&T has agreed to pay what they owe. As a result, the City is anticipating receipt of the remaining total of \$930K by fiscal year end. Penalties and interest for late payment will be assessed in addition to this amount. Negotiations for settlement are on-going with one other company as well (Voice Stream/T-Mobile).

The cold winter and mild spring has gas revenues above pace at 82%. They should continue to stay above average a little while longer as a significant part of April has been unseasonably cool. As shown in the graph below, the relationship between gas and electric are cyclical. In the warmer months, electric is high and gas is low. In colder months, electric decreases and gas increases. As a result of an 80 cent rate hike back in September, electric revenues are above trend by \$210K.



Water revenues continue to stay well ahead of trend at 93% (more than \$71K above budget). Plans are for the rates to decrease, but it may not affect franchise fees until the end of the fiscal year. Cable revenues, received on a quarterly basis, are on pace at 76% for the year. To date, the entire fund has collected \$407K more in utility taxes than this time in FY 2008, \$265K of which are Telecom taxes.

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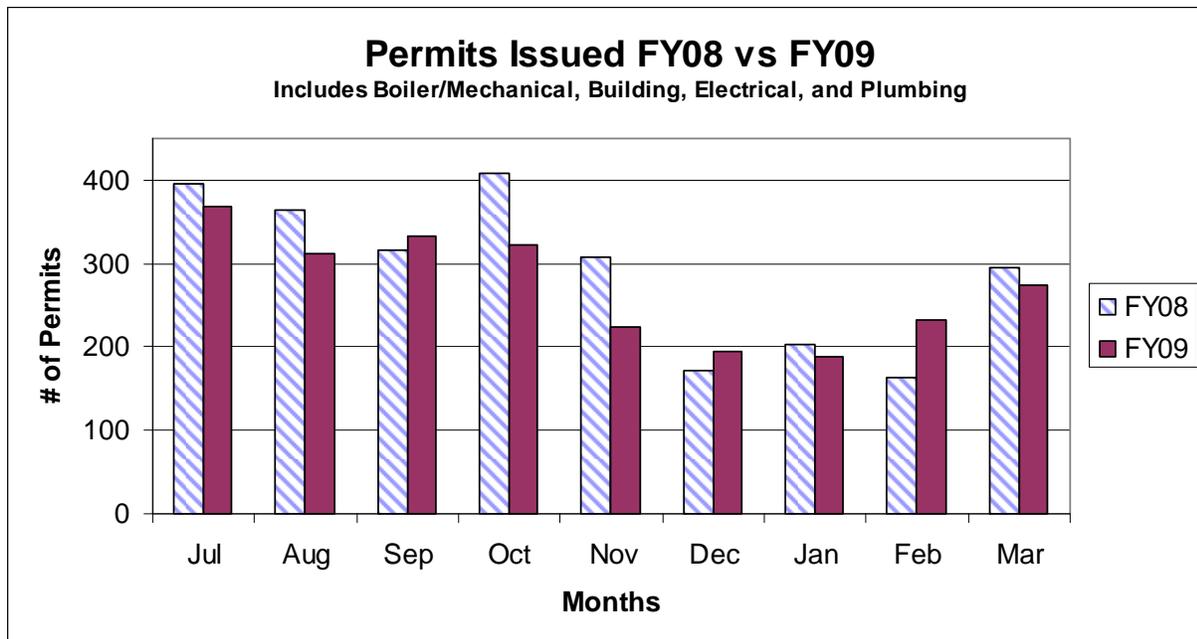
The Mass Transit fund is above their utility revenue budget at 88%, and collecting \$23K more revenue than this time last year. Trends similar to the ones in the General fund are evident. The combination of Gas, Electric, and Water are above their targets by a total of \$123K.

D. Other Major Revenue Sources

Despite the downward spiral of the economy, the **Riverboat Gaming** fund is holding its own at this point in the year. Overall, the fund is meeting budget. Clearly the hard times are affecting admission revenues which are significantly under trend (\$32K). In a comparison of current revenues to FY08 March year to date, the local actually shows an increase of 9% and the state level has experienced a decrease of 2%. March revenues are slightly higher due to early disbursement of March, 2009 gaming and admission receipts, normally due in April. (Terrible's was unsure as to how the bankruptcy filing would affect their payment schedule.)

Municipal Court fine revenues remain ahead of target at 79%. Although they did not duplicate February (\$97K), March brought in the second biggest month total for the year (\$90K). More cases are going before the judge and being paid. Fewer cases are being dismissed. Compared to this time in FY08, \$44K more has been collected this year. DWI Enforcement is above projections at 89%.

The housing market and economic downturn are showing their local effects in the number of **building permits** pulled, leading to decreased revenues. The graph below illustrates a comparison of permits issued on a month-to-month basis in fiscal years 2008 and 2009. The four primary sources of permit revenue are a combined \$89K under the original budget. Boiler/Mechanical permits are approximately \$7K under budget at 66%. Building permits were at trend earlier in the year, but the combination of the struggling economy and the weather has revenues only at 58%. Electrical permits continue to stay below target at 56%. The wet spring and summer put a delay on construction projects at the beginning of the fiscal year which has resulted in less electrical permits being issued. Permits for plumbing are also below trend at 51%. These revenues are significantly less than a year ago when they were \$26K more. With spring approaching, more garage sale permit revenues should start to be received soon. The number of permits in general should begin to increase with the warmer weather, but it's doubtful there will be enough to satisfy budget.



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Business **License fees** will not become a major factor until the end of the year as renewals are sent out in May. Liquor licenses are also off the radar until the end of the year.

E. Special Revenue & Enterprise Funds

Parks, Recreation & Civic Facilities revenues are significantly below budget at 62%. While some of the variance can be attributed to facets of the fund being "seasonal", many areas of the fund are under performing.

Summer softball revenues are beginning to filter in. Nearly \$30K was collected in March equaling 72% of the projected budget, and more is expected in April before the leagues start up. The tough times are not hurting Park Rental revenues as they are close to budget at 72%.

The ice rink is another bright spot within the fund. Admissions have met budget for the year with three months to spare. The revenues collected thus far are \$15K more than this time is FY08. A few factors can explain the increase. The rink opened to the public earlier this year than the previous year. Fiscal year 2008 experienced several days of lost revenue because of closure or little activity due to the extreme weather conditions. Another revenue source recorded in this line item comes from revenues generated by a travelling Kansas City hockey team using the facility for practice. This makes up \$6600 of the total revenue posted. If the KC hockey revenue were to be moved, admissions still stand at 92%. Ice hockey revenues are final and have made budget for the year, topping it by 12%. Rental for figure skating saw a significant bump this month as they collected 22% of their expected revenues and are now meeting their target. Skating lessons also had a successful month of March and are \$1500 above trend.

The Nature Center has now been open for five months. Although it got off to a bumpy start, the warmer weather is starting to attract more revenue. Currently admissions are at 53% of the budget. On the basis of an eight-month budget, revenues are only below target by 10%. The gift shop is holding steady and close to budget. Business should soon start to pick up with several school field trips scheduled and weekend events planned for the spring.

Senior Center recreation fees are well above their mark at 97% due to collection of gym membership fees and have brought in \$2K more than this time last year. This helps cancel out the struggles of cafeteria that is not faring as well at 67%.

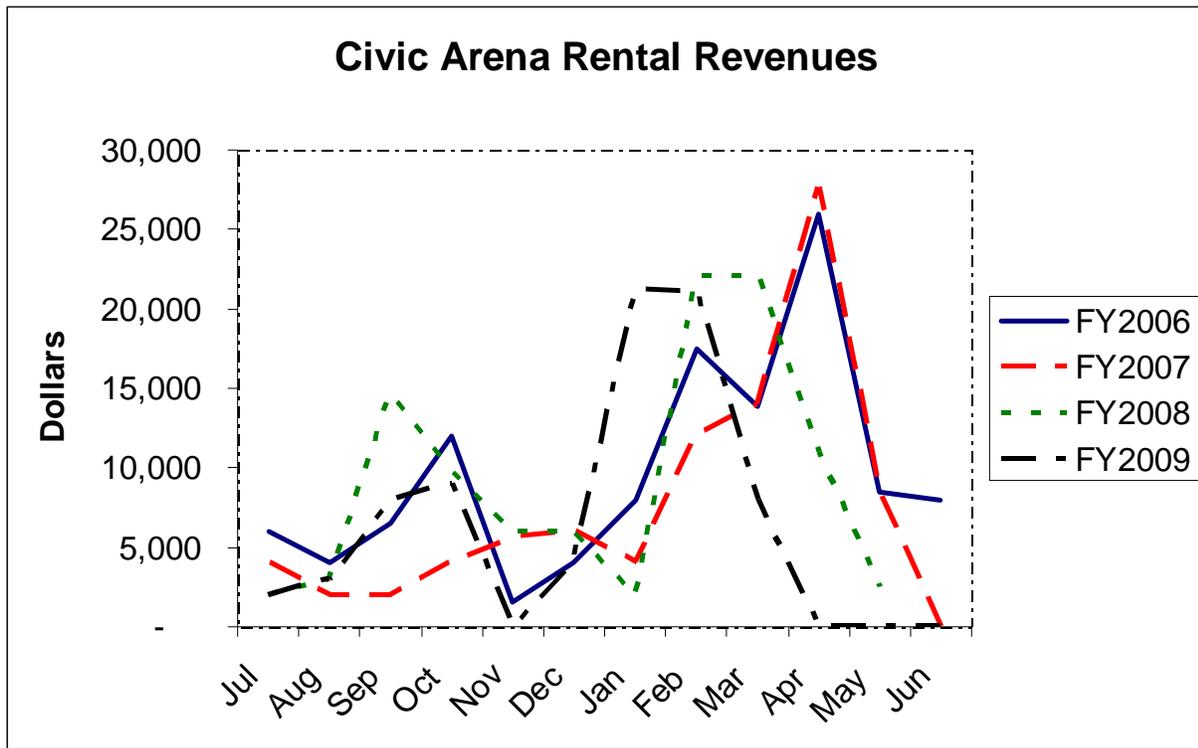
Once again this year, Muchenberger is proving to be a popular venue for indoor volleyball. The decision to have an additional session proved successful as 37% more than the original budget has been collected to date. With the league fees, the center has received \$7K more than this time in FY08.

Horace Mann rent revenue is following budget projections at 76%. The increased rate effective in September has resulted in \$11K more in revenue received compared to the previous year to date. While the lease rate increased in the new agreement, there is no provision for reimbursement of utility costs.

Only two significant events were held at the Civic Arena in March which has rental at only 61% of the budget. At the midway point of the year, arena rental revenues were \$36K under budget. Three months later, they are now only \$17K below target. As noted by the graph below, the second-half of the fiscal year is typically the strongest part of the year. There have already been three events for April and more are planned before the end of the year. They may be able to catch up some, but have little chance of making budget. March equaled nearly a quarter of the budget for Concessions. This has been quite a turnaround. At the end of December they were \$33K under budget and are now \$4K above their year-to-date mark. Rental for the Missouri Theatre office is doing well at 80%. Rental for the Theatre is below trend by about \$6K, but this is \$4K

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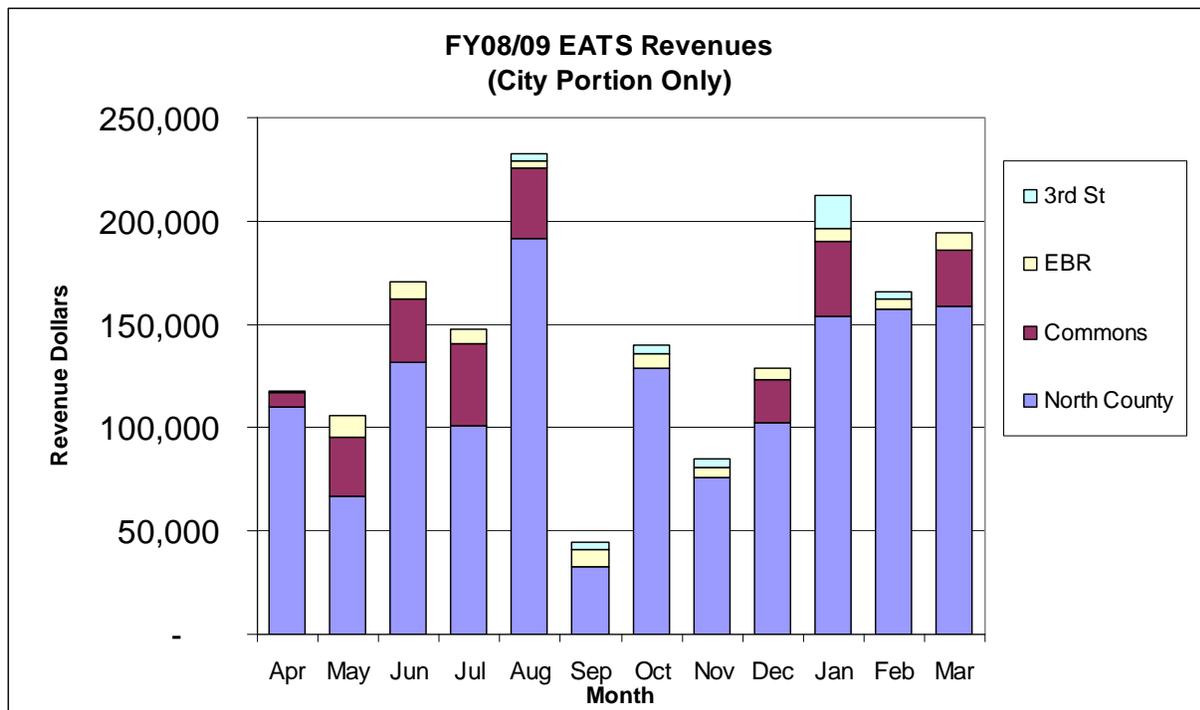
more than this time in fiscal year 2008. The recent fire did not seem to have much of an effect as they were still able to collect nearly \$5K for the month.



Public Health revenues, in total are under budget at 67%. However, this includes Food Establishment permits which are not received until May and June. With the food permits excluded, the fund is actually above target at 80%. Municipal Court fines in Animal Control remain ahead of pace at 89%. Continued enforcement of the vicious dog and other animal ordinances result in a significant impact on revenues. Pound fees are also above projections at 86% (\$4K above trend). Cremation services hit the yearly target in February and are still coming in at a steady rate. Birth/Death certificates remain above budget at 81%, but are \$5K less than this time in Fiscal Year 2008. Dog licenses are about \$6K off the mark, but revenues will soon increase as new tags can be purchased after May 1st and several clinics will be held throughout the city in Mid-May.

In the **Special Allocations** fund, the budgeted revenues for EATS will be evaluated carefully to see if the weakened economy translates into lower revenues locally. While revenues are not as high as originally projected in the individual TIF Plans, they have not fallen off in St. Joseph as in other communities. City EATS for North County are shown as being above prior year over \$102K. With January receipts in, sales have continued to stay up after the holiday season. This could be due to a combination of stores still turning in their December numbers and local consumers staying home to do most of their shopping. EBR/HHS City EATS are at 52% year to date, but the Redevelopment Agreement calls for 30% of the additional revenues to be kept by the City as they are received for infrastructure improvements up to \$1M. The budget allocated all of the EATS to the Special Allocation Fund. By taking out the difference, City EATS are meeting budget at 75%. The projections have been revised. The Third Street Hotel continues to remain behind budget at 49%. This is due to delinquency of sales tax, TDD, property taxes and Hotel/Motel tax receipts. Only 48% of the budgeted City EATS have been received from the Commons development. This is due to the base of \$250K having to be met before distribution occurs. We anticipate revenues meeting the original budgeted amount. The City has an agreement to retain the East Hills EATS until a base of \$1.4 million is reached.

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To date, most of the City PILOTS have been collected. North County has received 100% of the City PILOTS, which is \$37K more than this time the previous year. EBR/HHS PILOTS, which now include the additional valuations for Olive Garden and KFC, are \$3,300 more than the previous year. Triumph Foods (90% collected) real property assessed valuation was reduced again this year by the Buchanan County Assessor due to building use reclassification. PILOTS for the Third Street Hotel have yet to be collected.

When reviewing the above reported data for EATS and PILOTS it is important to know the following:

EATS are reported by City receipt date and not the business reporting date. There is a lag time of 60 to 90 days between the business reporting month and the actual date the City receives the money from the State of Missouri.

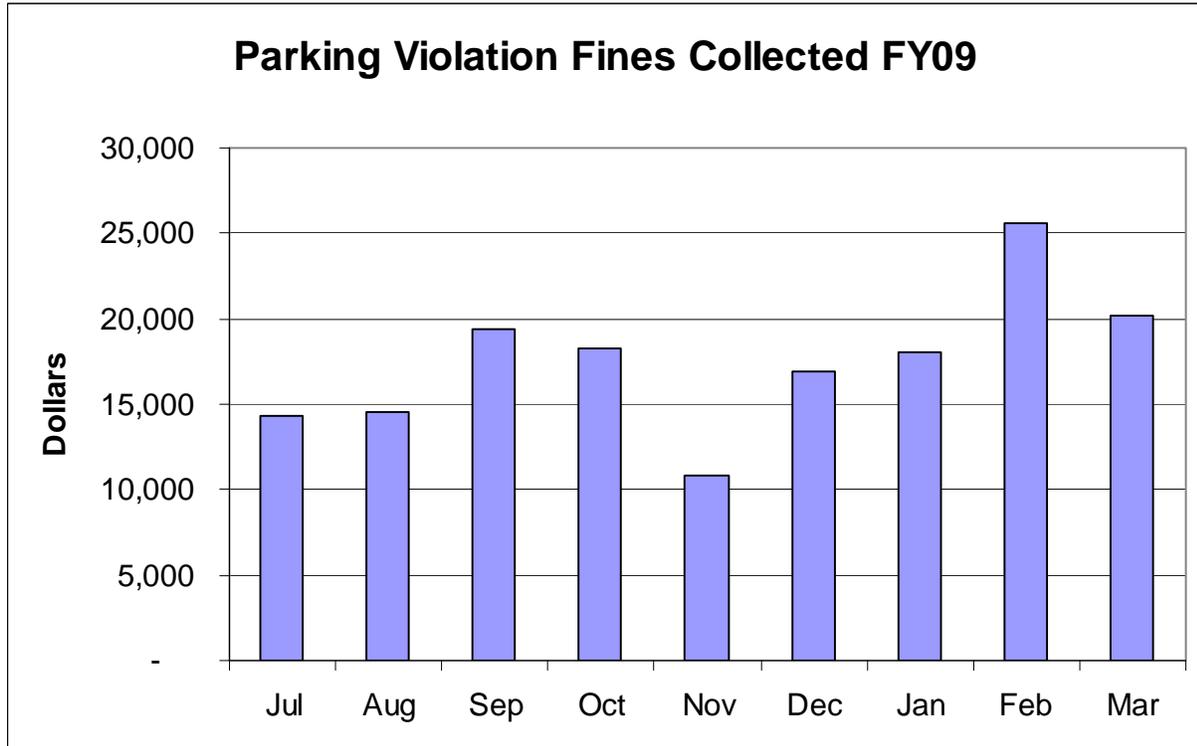
PILOTS are reported by tax year and when the City actually receives the money from the Buchanan County Collector. There is a lag time of 30 to 60 days between the payment to the County and the City receiving the money.

Aviation revenues are in line with budget. Hangar rent is on track despite an existing vacancy. It will be filled as of April 1st. As with the SIM&R fuel taxes, sale of gas and oil is sitting under target at 68%. Express Flight no longer being the exclusive fuel distributor at the airport. In addition Herzog is buying and selling its own fuel, but should have no impact on revenues. Overall the fund has received \$6K more than this time the previous year. Although it is running well now, the fund could come up against some issues later in the year as funding for the Farm Land lease will be \$13K short of budget. This is in result of an increase to the lease due to new requirements from the FAA.

With a majority of the city sticker fees received, the **Public Parking** fund is above budget at 78%. The garage at 5th and Felix has only collected 49% (\$19K under budget) of the original projected revenue due to the relocation of the majority of Family Guidance which took place in October. The original budget of \$74K has a revised projection of \$49K. The contract with Universal Guardian has the garage at 6th and Jules nearly meeting budget (74%). They are also using other parking

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lots and garages throughout downtown as well which is benefiting 8th/9th and Felix locations. Both garages have doubled their original budget. Other Parking Permits/Fees are way down (39%) due since fewer Ticketmaster events have been scheduled to date. Parking violation fines had a very nice follow up to February with \$20K received in March. An increase to court summons and more than 700 legal letters sent out in February contributed. There has been \$26K more collected to date than this time in FY08. A total of 9,035 citations have been issued year-to-date. Another factor to the increase - the issuance of new plates has provided more current owner information, enabling staff to locate outstanding ticket holders.



The **Sewer fund** continues to stay ahead of budget at 79%. With the rate increase in October, revenues for the fund are \$700K more this year than this time the previous year. Sewer service charges are above trend by \$147K. South SJ sewer district is above budget by \$211K. This revenue figure may change as South SJ sewer district has made significant improvements to their operations. Sewer service penalties are close to meeting the projected year budget which represents a 16% increase compared to this time in FY08.

The **Municipal Golf** fund is falling behind at 51%. Warmer weather could provide a great boost to the fund, but the economy may hinder revenues this spring. Daily fees are under budget at 53% and \$43K below trend. Annual fees have improved and are close to budget at 74%. This was accomplished by collecting almost 25% of the total projected during the month of March. Although the course is sure to see a spike soon, it will be tough to meet its expected goals.

With last year's fare box rate increases, the **Transit** fund seems to be performing very well. Fare box revenues are significantly above the mark at 94% year-to-date. Ticket book sales and monthly passes were not included in the rate increase last year. Youth and Senior tickets are both sitting above trend by a combined \$12K, and each has collected over 100% of its original budget for the year. Senior/Handicap ticket sales have increased by 92% when compared to this time last year. Adult ticket sales are also seeing higher revenues at 86%. A portion of the adult sales are from the State of Missouri purchasing passes for probation and parole. Other reasons for more

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ridership can be attributed to the economy, fuel prices, and the introduction of the night routes in October. Transit will analyze the new night program once it has completed a full year.

The **Landfill** fund is behind its goal at 69%. Original projections reflected an increase in tonnage rates this year, but no increases have occurred. A tipping fee study is scheduled to be completed later this year. With the new Deffenbaugh agreement, daily fees are \$149K more than this time in FY08. It is not a true comparison when you factor in that the agreement did not take effect until October of fiscal year 2008. Recycling revenues have been split out to reflect recycling from general landfill operations versus the recycling contractor. Recycling operations are still running smooth at 76%. The recycling contractor rebate revenues are down, 53% of last fiscal year to date. The fund, overall, is \$322K under trend.

II. Expenditures

General Fund

There are a couple of issues with **salaries & wages**. The payroll issue between Property Maintenance and Network Support has been resolved. Both departments are back in line with budget now that the Director's payroll expenses are being charged to the program in which they were budgeted. Police Support Services has used 100% of its Temporary and Part-Time Wages. Fire Administration is dealing with an overage in salary and will probably continue to do so the remainder of the year. Wages are significantly over the limit at 86% due to the retirement of the fire chief earlier this year and his payout of vacation and sick time. Fire Prevention is over its salary budget at 82%. They have also used 100% of their allowable budget of Out of Title Pay. Savings in other Fire divisions can cover the extra expenses.

Police and Fire continue to have issues with **overtime**. Again, these can be negated by significant savings in other areas within the department. The deficits have been explained by such issues as military leave, medical leave, and light duty.

Only a couple areas are experiencing high expenses with **utilities**. Police Communications is a little over \$1K more than trend on electric and Fire Administration is above the budget by a combined \$2400 for water, electric, and gas.

Thanks to the temporary relief in fuel prices this year, there is only one real issue with **motor fuel** within the general fund. Fire Maintenance is over budget by almost \$6K (86%). If the current fuel prices continue the line item may return closer to trend. The division, in total, is above budget by \$13K and will need assistance from other programs within the department.

There are **miscellaneous items** which are causing overages throughout the fund which will need to be addressed by savings in other line items. Municipal Court has used 83% of its total budget for professional services on software fees for its systems at the beginning of the year in addition to services for a Spanish interpreter and credit card fees. Public Information/Communications has used 90% (\$10K over trend) of its budget for Other Services on mostly advertising fees through Eagle Communications and NPG Newspapers. Community Services Planning has reached its total budget for Other Services. There hasn't been much booked to the account since January, but there will be other expenses charged here for TIF attorney fees for the Downtown plan. Professional Services for Accounting has exhausted its budget with charges from Cochran Head for the annual audit and actuary fees from Hause. Purchasing is only a couple hundred dollars (98%) from reaching its advertising limit. This account is used to advertise bid requests in the newspaper. The Restricted Police Fund is 100% on machinery and equipment for the purchase of the Livescan fingerprint system back in December. There has been no activity in this account since then.

Amount of GF operating budget expended year-to-date: 62.3%

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SIM&R Fund

Overtime is also a factor for this fund. Traffic is 17% over its total FY09 budget due to several special events throughout the year such as Tour of Missouri, Trails West, and the Southside Festival, parades, etc. Earlier this year, the department also conducted numerous traffic studies for the two-way traffic conversion downtown. There is enough excess in the salary budget to wash out this expense. Engineering has reduced its overtime deficit in result of an ordinance passed by the Council to amend the budget by \$6400. The reason for the amendment was to cover for the excess overtime is attributed to several projects running behind due to wet weather earlier in the year. The project mostly responsible was the second asphalt overlay project. The overtime has slowed significantly as the year has progressed. Only \$175 was used for the month of March. Public Works Communications is almost \$2K over budget for its overtime. There are no savings within the program, but the fund itself is well under budget.

With the drop in fuel prices, only one division within the fund is dealing with any significantly high variances in **motor fuel** after the first three quarters. Traffic is at 95% of its fuel budget for the fiscal year. The record prices earlier in the year have put them way behind. The first four months of the year they expensed 72% of the budget alone. There are plenty of savings in traffic & lighting supplies to cover the overage.

Street Maintenance is sitting above their Employment Services budget for temporary help from both IMKO and Kelly Services. Despite adjustments being made for data entry temps, the budget is still at 87%. Savings in salary can cover for extra expense. Traffic has also heavily used its Employment Services budget. Temporary help from Kelly Services has utilized the entire budget. An adjustment was made for \$1600 in order to meet the projected FY09 budget. There has been no activity recorded for the account since November. Also, Traffic is \$8K above trend on M&R of Building/Facility with expenses for pavement paint and signs which most went towards the downtown two-way street project earlier this year. There are enough funds in other areas to cover the two deficits. Equipment Support has a couple issues that are dealing with high negative variances. Minor Equipment is at 91% (\$2K above trend) due to purchases including: wiring, blades, wheels, and grinders. Much more significant is the M&R for Motor Vehicles. Expenses are \$31K more than budget due to numerous repairs to the street equipment. The actual costs for this account are \$44K more than this time in FY08. There are savings within the division to wash out the overage.

Amount of SIM&R operating budget expended year-to-date: 56.5%

Parks, Recreation & Civic Facilities Fund

There are a couple of programs currently active and dealing with **part-time wage issues**. Muchenberger has used 86% of its budget. This is in result of the extra session of indoor volleyball being added this year. Park Concessions are high above target at 87% which is \$23K more than this time last year. Recreation is \$5K over the year to date limit, however this is nearly equal to the position they were in a year ago. Each program has enough savings either within or out of another division in the fund to cover these deficits.

The fund has a few negative variances in **utilities**, but most of these can be covered by savings in other areas. Senior Center is \$3K over budget on electric and gas combined. Park Maintenance has used its total budget for both electric and gas for the year. Savings in overtime, motor fuel, and equipment can cover both overages. The Missouri Theatre is also experiencing high costs with utilities. They are a combined \$9K over year-to-date. The extra utilization of electric to help with the cleanup of the fire most likely contributed to the variance. The Theatre is over budget in total and will need help from other divisions of the fund. The Civic Arena has over extended their utility budget by \$28K. However, with a closer look, there have been adjustments to the utility line

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items in order to fund the NCAA Division II Tournament Preparations. Close to \$30K was taken out of electric, gas, and water. Without these adjustments, they would be at or near trend.

Softball/Baseball has spent 99% of its Recreation Supplies budget for such items as fertilizers and t-shirts for league champions. There shouldn't be much activity again until spring, but at that time they will only have \$75. The Nature Center has used 88% of its Materials for Resale budget. Most of the expenses occurred during September in order to stock their gift shop for the opening. There are areas of savings to be used (labor). The budget for Bode Complex's M&R for Motor Vehicle has been exceeded due to repairs and replacement parts for the zamboni machine. M&R Building & Facility for Bode is also over its total year budget for numerous repairs including a new water heater. Civic Arena has had to use a significant portion of their budget with some high dollar expenses throughout the year. A purchase of a wall mount earlier in the year used Minor Equipment's total budget. An emergency repair to the heating/cooling units cost \$50K and ate up all but \$1200 of its Buildings budget. There are no savings present in the program and will need assistance within another division of the fund. The replacement of the dasher board at the ice rink has put the Building budget \$30K over trend for Bode Complex. The board has been paid in full and should not see anymore expense, but there was also a \$7500 charge for carpet from Eckard's. Adjustments have been made to the account in order to meet budget.

Amount of Parks & Recreation operating budget expended year-to-date: 71.8%

Health Fund

Animal Control is the only division within the fund that is over budget on **motor fuel** and **utilities**. Motor fuel is at 82% year-to-date due to the officers responding to calls. Compared to this time in FY08, \$2K more has been spent on fuel. The program is also above budget on Gas (\$4K), but there are savings in electric and other areas to offset the deficit.

Clinic Services has reached their total year budget for Special Contributions/Services. The social welfare payments have put the program significantly over budget. The account, itself is \$108K over trend. However all payments have been made for the year and no major activity is anticipated. The budget should begin to level out as the year comes to a close. Health Administration has exhausted its professional services budget at \$2K over trend. Service fees for the Health Officer have the budget at its limit for the year.

Amount of Health operating budget expended year-to-date: 72.5%

CDBG Fund

Other than CD Management and Demolitions being over their advertising budgets by a combined \$2K, there are no significant overages.

Amount of CDBG operating budget expended year-to-date: 46.4%

Aviation Fund

No significant issues currently exist.

Amount of Aviation operating budget expended year-to-date: 68.0%

Parking Fund

No **overtime** has been used since October, but the total budget is still over trend by \$1500. Most of the overtime is the result of summer painting of the parking lines in the garages and on the

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streets. Unless something unforeseen occurs, not much more is anticipated for the remainder of the year.

With a \$10K liability claim in August, Judgment & Claims is \$9K over the total budget for the fiscal year.

The liability claim is a major blow to the fund as the expenses, as a whole, are over trend by \$16K. On the bright side, expenses have slowed down so that revenues from the garages and parking violation fines can help balance out the program.

Amount of Public-Parking operating budget expended year-to-date: 78.8%

Sewer Fund

There are a few issues with **overtime** in this fund. WPC Treatment is above budget by more than \$10K as the overflow testing continues. With the testing, \$26K more overtime has been expensed this year than this time in FY08. There is not enough in salary to cover the overage, but other line items such as Professional Services can handle the deficit. Laboratory is over budget for the year at 90% but, it is not too significant with a starting budget of \$3K. In Sewer Maintenance, out of title pay is above trend at 80%, but an adjustment has been made to use savings in overtime to cover the overage.

Sewer Maintenance is nearly \$8K over budget on **motor fuel**. However, with gas prices steadily falling of recent, this may be able to bring it back closer to trend. This is evident with a quarterly comparison. There was approximately \$7K less spent on fuel in the second quarter than in the first and \$2K less was expensed in the third quarter. The trend should continue for the time being. In the meantime there are savings in various areas to help wash out the expense. Gas and Water Service for WPC Treatment is over budget by a combined total of \$9K. However, a March adjustment to electric equals a positive variance of \$86K which will more than cancel out the deficits.

Nearly all of the 84% of the Vehicle and Equipment Rental in WPC Treatment has been expensed on various rental charges from Brooner Construction. WPC Admin has utilized its full \$5K of office supplies for the year. Sewer Maintenance's Safety Equipment/Clothing is over by \$2K after 12% of the total budget was used in March for purchases of coats, jackets, and gloves. M&R Motor Vehicle is also over budget for Sewer Maintenance. Major repairs for the vactor trucks and expenses for the optical robotic repair camera have the account above trend by \$6K. The program has also used 100% of its minor equipment budget. Each division within the fund is under budget and can cover all necessary overages.

Amount of Sewer operating budget expended year-to-date: 66.6%

Golf Fund

Part-time wages are at 89% of the projected budget (\$5K over). However, most of these expenses were booked before November. The winter season leveled it out a bit, but now more part-time help will be hired for the spring and summer.

Motor fuel is roughly \$2K over budget. This number has come down due to a decrease in use and lower fuel prices. Gas and water services are above the mark by a combined \$1K. Water is only over budget due to \$4300 being moved out of the line item to maintenance and repair to help pay for a weed eater and ice machine.

Professional Services have reached their total year allotment at 100% (\$1200 over trend). Most of these expenses have been used on the contract for the golf professional. The remaining is due to

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credit card fees. M&R of Building and Facilities is close to reaching its budget capacity for the year at 97% (\$3K above trend). Various items contribute to the high costs of the account, including turf supplies, lumber, trailer repair, and security lights. M&R of Machinery and Equipment is also close to reaching total budget at 96%.

Amount of Golf operating budget expended year-to-date: 74.2%

Transit Fund

Only a couple of areas stick out as possible issues within the fund. Vehicle & Equipment Rental (91%) and M&R of Motor Vehicle (82%) are significantly over budget. M&R of Motor Vehicles is approximately \$13K over budget. This equals to \$58K more than this time last year. Vehicle & Equipment Rental is in the position it is due to charges for pump separators and building maintenance. There are various line items within the fund that can help to cancel out any deficits.

Amount of Transit operating budget expended year-to-date: 70.0%

Landfill Fund

Landfill Operations is over their target at 89% (\$34K above trend) with **motor fuel**, which similar to the other programs, has come down throughout the year and should continue to do so. Over the last three months the negative variance has been reduced by \$18K.

M&R of Machinery & Equipment has expensed 81% of its budget. With major purchases from Air Burners LLC for an engine skid and rear door, the account is \$7K over trend. The total budget for Major Repairs and Replacement was used earlier this year with the purchase of a gear box. Machine & Equipment was used earlier in the year as well for payments on a compactor. Minor Equipment, which is \$3K over trend, used 33% of its budget in March. Some of the items that were purchased include: plasma torch, methane gas detector, and storage cabinets.

With overall expenses low, there is plenty of savings to cover the above mentioned deficits.

Amount of Landfill operating budget expended year-to-date: 62.8%

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INVESTMENT REPORT

COMMENTARY

The Investment Report is for the twelve month period ended March 31, 2009. The purpose of the report is to keep the reader informed of the diversification and status of the City's investment portfolio. The City's Investment Policy, adopted by the City Council on July 18, 1994, guides investment activities and ensures that City funds are invested in a manner which provides the highest investment return with maximum security while meeting the daily cash flow demands in accordance with all state and local laws.

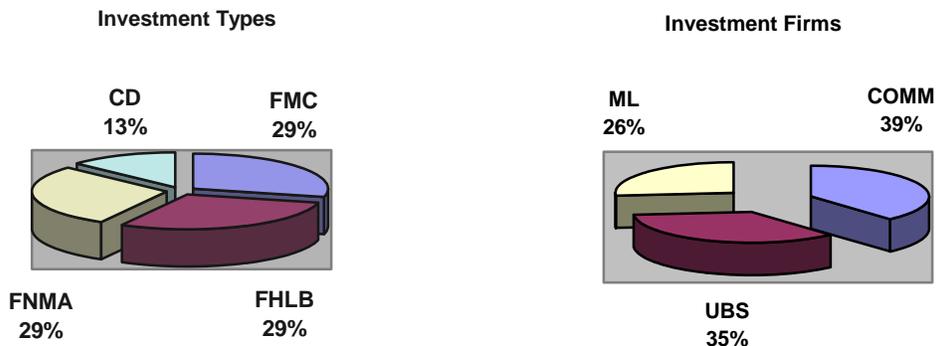
CASH INVESTMENTS

As of March 31, 2009, \$39,151,338 of the City's idle cash is invested in U.S. Treasury Bills, Certificate of Deposits, Agency Securities, and cash. The majority of the investments purchased are Agency Discount Notes with maturities of 180 days or less. Individual yields on the securities range from 0.18% to 1.25% with a maturity expected weekly. Most City investments are made in instruments of 180 days or less because: 1) the return on longer instruments is not significantly greater to offset the loss in liquidity; and 2) current low fund balances in most funds require that investments be very liquid.

According to City policy, the City may only invest in U.S. Treasury Bills, Certificate of Deposits, Agency Discount Notes and interest from the City's checking account. U.S. Treasury Bills (T-Bills) are short-term obligations considered risk free and very liquid. They are backed by the full faith and credit of the U.S. Government. While considered the safest of all types of securities, Treasury Bills provide the lowest yield. Due to the low yield, the City prefers to invest in other, high-yielding, relatively risk-free U.S. Government Securities.

Some Agency Discount Notes are guaranteed by the full faith and credit of the U.S. Government, but most carry only a "moral obligation" of Congress to protect investors. These notes usually have higher yields than Treasury Bills, and include federal agencies such as the Federal National Mortgage Association (Fannie Mae), Federal Home Loan Bank (FHLB) and Federal Farm Credit Bank (FMC).

Safety of principal is the foremost objective of the City's investment program. To achieve this objective, diversification is a necessity for securities and vendors. Investments are competitively bid and purchased from Merrill Lynch, UBS, and Commerce Bank of Kansas City, maturing weekly for cash flow purposes.



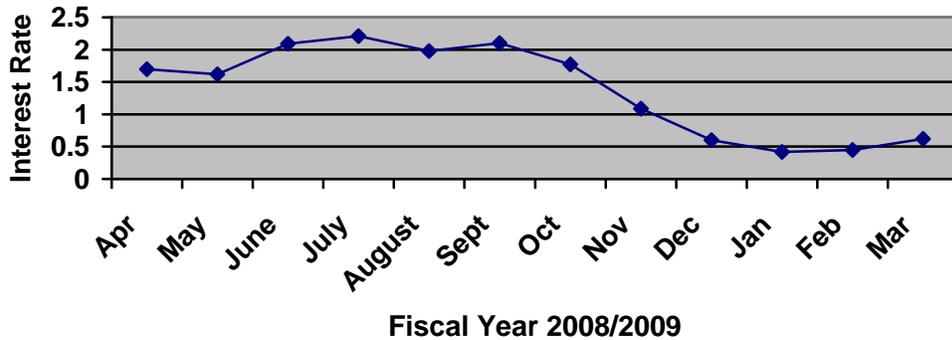
INTEREST INCOME

The City also receives interest income on cash balances in its checking account. Interest is distributed to each fund at the end of each month. The interest rate is equal to the average 91 day Treasury Bills plus .31 points on the City's average collected balance. The rate the City received

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for the month of March, 2009 was 0.620%. From April, 2008 through March, 2009 the rates reflect the up and downs of a rollercoaster ride. July, 2008 produced the highest rate while the lowest was earned in January of this quarter. Because of collateral agreements with the banking institution insuring cash balances, this is as safe as investments in U.S. Treasury Bills.

**April 1, 2008 - March 31, 2009
Interest Rates**



Interest earned that has been distributed to the individual funds based upon the cash balance monthly average for fiscal year 2009:

July, 2008	\$ 41,747.94
August, 2008	\$ 56,717.30
September, 2008	\$ 60,393.65
October, 2008	\$ 73,990.67
November, 2008	\$ 45,569.08
December, 2008	\$ 72,105.40
January, 2009	\$ 62,183.45
February, 2009	\$ 47,534.26
March, 2009	\$ <u>47,387.63</u>
YTD 2009 Total	\$ 507,629.38

As of March, 2009, interest earned was \$507,629 compared to \$1,223,091 for March, 2008.

Unrestricted cash deposits and investments of the City are pooled and include cash held in commercial bank checking accounts and investments held in United States Government Treasury and Agency securities. All funds with a cash balance carry an "Equity in Pooled Cash" balance on the financial statements equal to their respective cash deposit and investment portion of the pool. The individual funds "Equity in Pooled Cash" equals the \$39,151,338 the City records as unrestricted.

Restricted cash deposits and investments are restricted for legal purposes or purposes designated by City Administration. In accordance with bond transcripts, the Trustees of the bonds are legally required to hold reserves at their financial institution. Currently, the City has \$34,682,904 held at various locations as instructed by the bond transcripts.

The charts beginning on the next page show the March 31, 2009 status of city cash by type of investment, type of restriction and unrestricted cash balances.

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CASH
By Type of Investment
March 31, 2009

Checking Account Balance:		\$5,198,184.36
U.S. Government and Agency Securities:		
Certificate of Deposit	\$4,000,000.00	
Federal Natl Mortgage Association	9,981,553.07	
Federal Farm Credit Bank	9,982,275.00	
Federal Home Loan Bank	9,989,325.47	
		33,953,153.54
Cash and Investments		39,151,337.90
Bond Reserves (held at various institutions)		34,682,904.00
		\$73,834,241.90

CASH
By Type of Restriction
March 31, 2009

Unrestricted Cash Balance:		
Cash	\$5,198,184.36	
Investments	33,953,153.54	
		\$39,151,337.90
Restricted Cash Balances:		
Bond Reserves (various institutions)	34,682,904.00	
		34,682,904.00
		\$73,834,241.90

The label “unrestricted cash” is deceiving. The cash is unrestricted only in the accounting sense of not being legally restricted to a certain use, like bond reserves. The cash is restricted in the sense of what fund it belongs to and what that fund can use it for.

The chart on the following page breaks down the \$39 million “unrestricted” cash figure above by fund and designated uses (if any).

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CASH

UNRESTRICTED CASH BY FUND

March 31, 2009

General - Cash	\$4,369,803.85	
Emergency	\$1,025,000.00	
Escrows	141,363.36	
Computer Reserve	(309,616.55)	\$5,226,550.66
SIMR - Cash	1,763,249.74	
Escrows	1,258.85	1,764,508.59
Parks, Recreation & Civic Facilities-Cash	1,574,470.91	
Escrows	49,987.21	
Senior Center Foundation	1,057.68	
William Morgan Trust	2,885.63	1,628,401.43
Health - Cash	2,240,339.63	
Escrows	3,623.05	
Public Nursing	57,038.13	
Richardson Trust	29,766.28	2,330,767.09
CDBG - Cash		(777,143.24)
Special Allocation - Cash		2,011,846.93
Riverboat - Cash		177,068.92
Museum		534,209.42
Downtown Business District - Cash		111,373.09
CIP Sales Tax - Cash		8,230,422.48
Aviation - Cash	338,052.47	
Escrows	7,103.00	345,155.47
Parking - Cash	221,866.78	
Escrows	6,695.00	228,561.78
Sewer - Cash	3,161.39	
In House Bond Reserve	4,157,026.14	
Escrows	0.00	4,160,187.53
Golf - Cash		(14,668.56)
Mass Transit - Cash		1,394,766.65
Landfill - Cash	5,795,222.76	
PostClosure	3,446,110.96	9,241,333.72
Worker Compensation - Cash		1,005,632.54
Payroll - Cash		294,845.87
Gateway TDD - Cash		66,133.52
East Hills CID - Cash		(4,575.31)
Library - Cash		88.44
CDBG Loan Funds - Cash		1,195,870.88
		\$39,151,337.90
		\$39,151,337.90

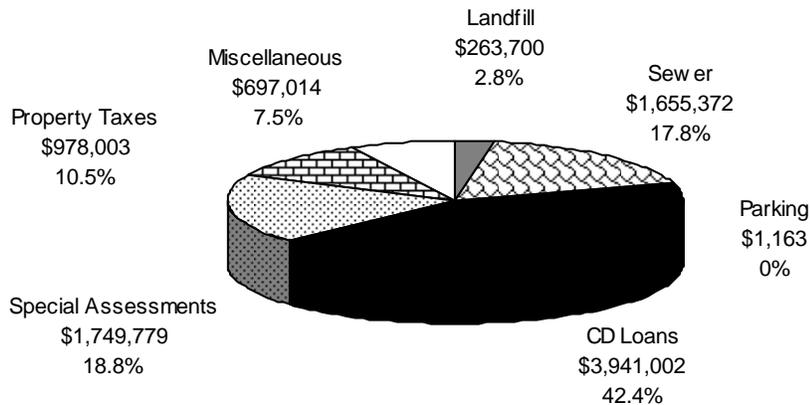
3RD QUARTER FY2009 FINANCIAL REPORT

Accounts and Loans Receivable Report

COMMENTARY

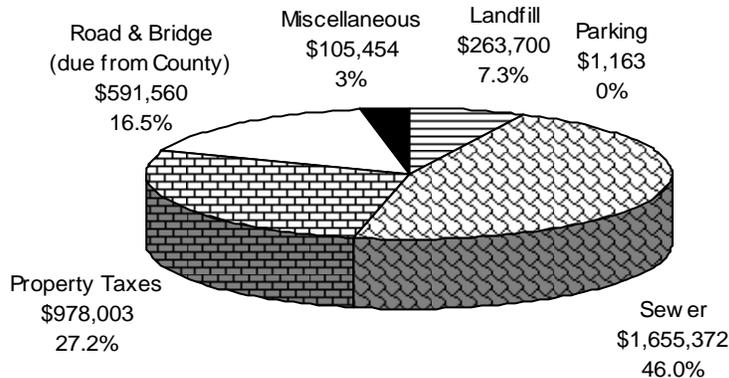
The Accounts and Loan Receivable Report is for the third quarter ended March 31, 2009. These receivables have been billed to each customer and already appear as revenue on the general ledger system. The purpose of this report is to identify the various types and amounts of receivables, discuss the City's various collection efforts and provide an estimate of receivable collectability. Total Accounts and Loans Receivable at March 31, 2009 are broken out as follows:

Accounts Receivable and Loan Receivable For Quarter Ended March 31, 2009



Accounts Receivables are generated from routine services provided to City residents and from taxes, licenses and fees. Loans and Lien Receivables are special payment arrangements created for specific individuals within the community. Details of each type will now be discussed in detail by type.

Accounts Receivable For Quarter Ended March 31, 2009 (Excludes Loans and Special Assessments)



The Accounts Receivable graph above excludes CDBG loans and Special Assessments receivables due to the varying factors. CDBG loans are spread out over 30-40 years, leaving most

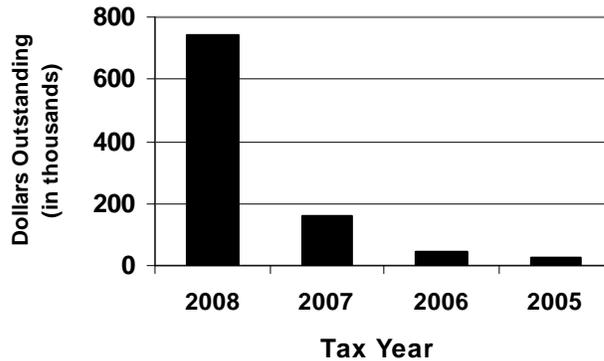
3RD QUARTER FY2009 FINANCIAL REPORT

of the receivable due into the future and not past due. Special Assessments are liens upon property which are assumed uncollectible at the point of issuance due to the nature of the lien.

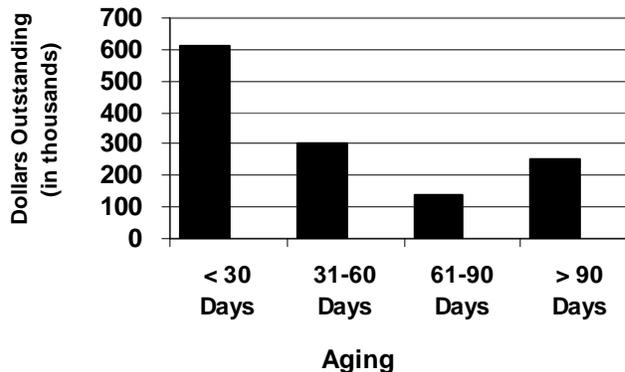
Current Property Tax receivables (27.2%), as shown below, include the receivables for tax years 2008 & prior. Buchanan County current property tax revenues through March 31, 2009 total \$10,576,169 compared to \$10,410,266 for all funds in FY2008. This is a one and six-tenth (1.6%) percent increase over the same period in fiscal year 2008. In addition, the Special Allocation Fund received \$2,194,501.47 from PILOTs to reimburse developers for the TIF reimbursable expenses, compared to \$1,928,079 for the same period in FY2008, an increase of thirteen and eight-tenth (13.8%) percent due to new construction projects recognized within the TIFs.

Prior year taxes collected to date for all funds total \$482,759, compared to \$376,914 for fiscal year 2008 representing a two and eight tenths (2.8%) percent increase. The Buchanan County Collector's office will be sending out tax collection letters on all parcels with at least two years delinquency in preparation for the 2009 tax sale to be held on August 24, 2009.

**Property Taxes Receivable
by Tax year as of March 31, 2009**



**MAWC Sewer Account Aging
As of March 31, 2009**



City Sewer Fund receivables (46%) include City billings to South St. Joseph Industrial District, septic load processing charges, and MAWC sewer use charges. The Missouri American Water aging is shown above. MAWC assumes the full collection responsibility for the City - making collection telephone calls and sending collection letters. Accounts over 90 days are reviewed and may be turned over to their third party collection agency. MAWC receivables are reported

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monthly to the Financial Services Department for proper accounting of revenues, allowance for uncollectible accounts, late charges and collection fees.

As of March 31, 2009, total sewer amounts due are \$1,655,372. Of this amount, MAWC receivables make up more than 78% (\$1,299,158). The City has filed a Circuit Court lawsuit against Oak Mill, Inc. to collect past due surcharges in the amount of \$191,319, which includes penalties and interest. A pre-trial hearing was scheduled for April 30, 2009, with the trial set for May 13, 2009. Previous attempts to negotiate with Oak Mill and their attorney have gone unanswered.

The remaining City billings total \$356,214, most of which is from the South St. Joseph Sewer District. The SSJSD balance is current. Per contract, SSJSD has 45 days in which to remit payment of amounts due to the City, remaining on the receivable listing longer than most accounts.

Landfill Fund receivables (7.3%) include hauler accounts set up for monthly billing and land lease contracts. Total landfill fund billings to date are \$3,038,045, an increase of ten and two-tenths (10.2%) percent over the same period in fiscal year 2008. Total tipping fee revenues of \$3,636,573 represent an increase of four and three-tenths (4.3%) percent over the same period in fiscal year 2008. Outstanding receivables as of March 31, 2009, total \$263,700, with ninety-two (92%) percent of that amount billed within the last 60 days. A past due amount of \$22,364 remains from Integrated Pro Services, LLC. This billing occurred during last year's ice storm and remains under collection review by Public Works. Deffenbaugh Disposal Service remains the largest account, with forty-four (44%) of the total amount due.

Miscellaneous Receivables (19.4% including Road & Bridge Taxes) of the receivables above are billed by Financial Services via an initial invoice for services and or fees. If the billing remains due beyond 45 days, a second notice is generated. After the second notice, the originating departments are notified to consider revoking their ability to charge future services/fees until their account is brought current. These billings include:

General Fund - LEC charges, fire district contracts, and Administrative fees for Chapter 100 bonds, Heartland Health and Buchanan County shared expenses for maintenance of the communication system; and PILOT taxes due per Chapter 100 agreements;
SIM & R Fund – Road & Bridge Taxes, Street/utility cuts, culvert pipe purchased for installation;
PRCF – Horace Mann monthly leases, Hockey Club and Figure Skating Club ice rentals;
Public Health Department – Birth/Death certificate monthly billings, monthly pound fees for area cities, and Buchanan County Health Contract;
Special Allocation Fund – Invoices sent to Buchanan County for County portion of EATS sales tax;
Aviation Fund – Monthly hangar leases, land leases, monthly Airport Café lease;
Mass Transit Fund – Bus station lease, State of Missouri bus passes purchased;
Payroll Fund – Retiree and Cobra insurance billings.

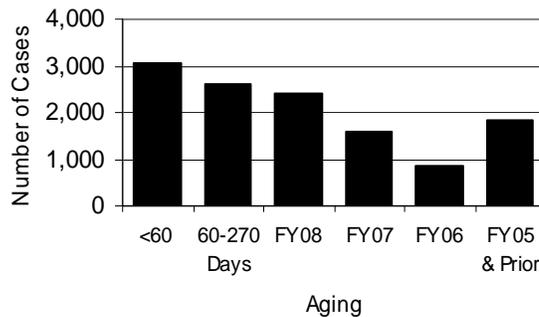
Road & Bridge Taxes are levied upon each real property tax assessment within Buchanan County. The County typically recognizes these funds by mid-February and notifies the City of the amount to be distributed in March. However, despite several verbal and written requests from the Revenue Manager and Financial Services Director, the Buchanan County Commissioners have not released funds totaling \$591,560.22 this fiscal year. Therefore, the revenue has been recorded and set up as a miscellaneous receivable.

Municipal Court and Business Licenses/Permits are also miscellaneous receivables, but not included in the total amount due. Most of these billings are unknown at the time of issuance or billing – business licenses because many are based upon gross receipts and Court citations because defendants must have their due process in Court.

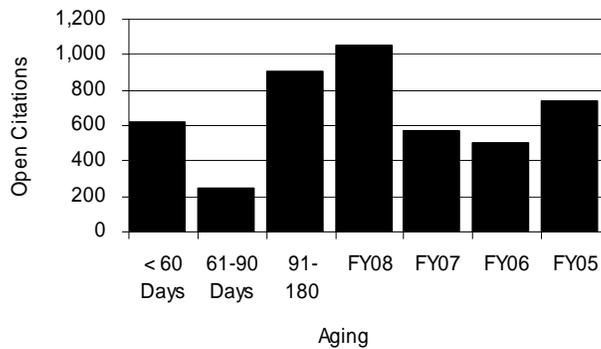
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Municipal Court receivables – As of March 31, 2009, open Municipal Court citations (shown below) total 12,325, a slight increase from the previous quarter. Out of 17,679 cases filed since July 1, 2009, 5,652 cases (32%) remain open. (Cases typically require 45-60 days before the court case is taken up.) Court staff regularly review these open citations in regard to collectibles and cases are closed in the proper, timely manner. As of March 31, 2009, fiscal year 2009 Court fines and fees collected total \$1,144,608 compared to \$1,076,921 for fiscal year 2008, a six and three-tenths (6.3%) percent increase. City retained Court revenues are \$979,681 compared to \$921,987 in fiscal year 2008, a six an three-tenths (6.3%) percent increase. Citations filed total 17,679, compared to 17,621 for FY2008.

**Municipal Court Open Cases
As of March 31, 2009**



**Aging Open Parking Citations
as of March 31, 2009**



Public Parking receivables (<1%) include parking permits billed for City garages. Other receivables include parking citations outstanding recorded in the Parking Access database, but amounts due remain uncertain due to requests for dismissal, summons in Municipal Court, etc. A total of 9,035 parking citations have been written this fiscal year – 6,817 by public parking staff, 2,202 written by police officers and 16 written by the fire department.

Most revenues collected in the Parking Fund are not included as a receivable due to the possibility of parking tickets being protested, citizens requesting a trial in court, etc. Revenue is recognized when received. To date, total parking fine revenues are \$158,138, of which \$133,284 (84.3%) are fines remitted directly to the City and from collection letters generated by Financial Services. Municipal Court summons have resulted in the remaining \$24,854 (15.7%). A total of 7,983 collection letters have been mailed this fiscal year and 11,783 citations remain open at the end of the period. The aging of these citations is shown in the graph on the previous page. A new group of cases are currently under review for summons to Municipal Court in April, 2009.

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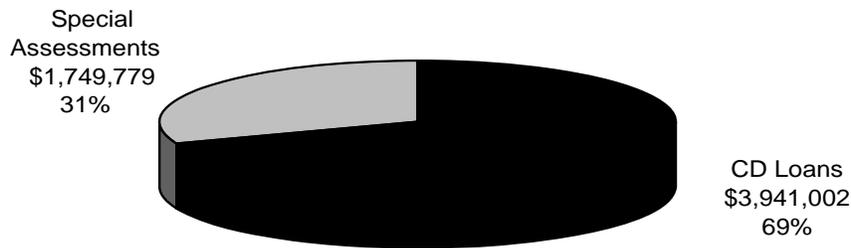
Annual licenses, permits and inspections for business activity are billed and collected by the Customer Assistance Department and recorded in Permits Plus Software when received.

Collection efforts continue for the expired business licenses due on June 30, 2008. To date, these efforts include the original renewal application and delinquent letters. A total of 21 business owners have been issued a summons to Municipal Court for failure to renew their business license. Staff will be preparing for another license season as renewals will be sent out in May, 2009 for FY2010.

A total of 1,521 new annual and temporary business licenses and permits have been issued since July 1, 2008. This compares to 1,381 for the same period in fiscal year 2008. The distribution of all new business licenses and permits issued are broken down by type below:

FY09 Type	New		YTD	YTD
	Annual	Temporary	FY09 Revenue	FY08 Revenue
Liquor licenses	36	75	\$9,285	\$13,281
Health permits	68	140	\$17,750	\$21,556
Alarm permits	147	2	\$6,104	\$6,033
Fire Inspection permits	42	21	\$4,855	\$7,035
Trade Licenses	178	30	\$68,098	\$60,647
Business licenses	748	34	\$118,378	\$127,114
Totals	1,219	302	\$224,469	\$235,666

Liens and Special Assessment Receivables For Quarter Ended March 31, 2009



Lien & Special Assessment receivables (31%) total \$1,749,779 include demolition liens (\$1,034,691), general code violations for weed and trash liens (\$673,080) and street and sewer improvement/use liens (\$42,008). Demolition and weed and trash liens are billed and collected by the Customer Assistance Department, with demolitions having a ten (10) year period in which to pay back the City. Sewer Improvements and Street Special Assessments are billed and collected by the Financial Services Department.

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Aging of Special Assessments - Amount Due		
Period	Dollars	Percent (%)
Current	6,247	0.4%
31-90 Days	13,971	0.8%
91-270 Days	118,619	6.8%
FY08	152,983	8.7%
FY07	187,144	10.7%
FY06	204,538	11.7%
FY05	190,088	10.9%
FY04 & Prior	876,188	50.1%
Total Outstanding	1,749,779	100.0%

Delinquent accounts are reviewed periodically by Customer Assistance, Property Maintenance and Legal staff to consider additional collection measures. These additional measures include a series of collection letters and, if necessary, a lawsuit filed in Buchanan County Circuit Court as a personal debt of property owners. Collections have increased slightly due to Municipal Court summons for noncompliance with City codes with an accompanying request for restitution to the City for cleanup costs.

Fiscal Year 2009 year-to-date revenues collected for weed/trash cleanups total \$110,598, compared to \$67,566 or an increase of \$43,032 (63.7%) for the same period in fiscal year 2008. While this seems good on the surface, approximately \$31K belongs to a single payment from Union Pacific Railroad, which was negotiated during a property transfer for the sewer improvements.

Community Development (C.D.) Loan receivables (69%) are low-interest loans made to low and moderate income residents under regulations promulgated by the Federal Department of Housing and Urban Development (HUD). These loans vary in length from 15 to 40 years. Although total loans outstanding are \$3,941,002, less than one percent (0.87%) or \$34,199 are principal and interest are past due more than 60 days.

The Accounting Division, in the Financial Services Department, bills and monitors these accounts. The C.D. Loan Committee, comprised of Financial Services, Community Development and Legal staff, meet monthly to discuss accounts with balances due greater than 30 days delinquent. Collection measures used vary on a case by case basis and are progressive, ranging from general collection letters to foreclosure if necessary.

The loan funds available vary by type and each require formal application in the Community Development Division. For example, Home Program loans are for new construction - senior housing and single-unit and multi-family housing. Therefore, the initial loan amount is higher than the other loan types. Loan amounts outstanding are listed by program below.

CD Loans As of March 31, 2009

Loan Program	Outstanding Balance	Count By Loan Category
Rehabilitation	\$1,036,607	39
Rental Rehab	\$190,114	7
Historic Preservation	\$95,538	9
Home Program	\$2,476,856	27
Facade Program	\$141,887	3
Loans Reported	\$3,941,002	85

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PURCHASE ORDERS (CONTRACTS) BETWEEN \$5,000 AND \$25,000

COMMENTARY

The City's purchasing policy allows the City Manager to approve contracts between the amounts of \$5,000 and \$25,000. The following lists those contracts issued in the second quarter of Fiscal Year 2009 between those limits.

1/5/2009	E L Crawford	\$ 18,311.00	4th Floor Conference Room Renovation	CM
1/22/2009	D N Electric LLC	\$ 5,057.45	New Electrical Service for Mobile Air Compressor	Fire
1/29/2009	Ace Pipe Cleaning Central Power Systems	\$ 6,440.00	Clean Snails From #1 & #2 Flotation Cells	WPC
2/3/2009	Gulf State Distributors Inc	\$ 9,867.18	Overhaul Snorkel Engine	Fire
2/11/2009	Teledyne Isco Inc	\$ 20,593.12	Ammunition	Police
2/17/2009	KCR Internatinal Trucks	\$ 15,914.00	Area Velocity Flow Module Engine Rebuild for 114-09 Roll-off	WPC
2/26/2009	Burnup Equipment Co Inc	\$ 6,305.87		Landfill
2/26/2009	Brown Traffic Products Inc.	\$ 10,754.00	Dump Body	Streets
3/3/2009	Custom Play Systems	\$ 15,650.00	Controller & Cabinet for 33rd & Mitchell	Streets
3/6/2009	Flink Co	\$ 6,288.76	Windscreens and Ties	Parks
3/4/2009	Shawnee Mission Ford	\$ 13,328.00	Snow Plow	Streets
3/11/2009	TCI Tire Center	\$ 24,472.00	2009 Ford Ranger Regular Cab 4x2	WPC
3/20/2009	Dave's Diesel Service	\$ 6,500.00	Tire for Scraper	Landfill
3/20/2009	Logan Contractor Supply	\$ 12,500.00	Overhaul Motor on Unit 0325	Transit
3/24/2009	Kustom Signals Inc.	\$ 5,596.00	4 Pallets of ADA Panels	Streets
3/25/2009	Gulf States Distributors Inc.	\$ 5,889.00	(4) Talon II Moving/Stationary Radar System	Police
3/25/2009		\$ 8,704.00	Ammunition	Police

**Does not include individual purchase orders issued within the following since individual purchases are made under the umbrella of a previously approved contract.

Community Development Rehab Loan Projects

Gasoline Purchases

Price Agreement Purchases

Work Orders for Professional Services, approved by a Master Agreement

Annual Maintenance Agreements

ROUTINE BUDGET TRANSFERS

COMMENTARY

Routine Budget Transfers are allowed under "Administrative Code Sec. 2-1052. Budget Transfers. (abridged & supplemented)" The following statement appears on the Routine Budget Transfer Form.

1. There will be no budget transfers without council authorization from/to salary & wage line items from/to other budget line items....Transfers shall be allowed within these line items.

[If the request is transferring from/to salary line items from/to non salary line items....a budget amendment ordinance is required.]

2. There will be no budget transfers without council authorization from/to employee benefits line items from/to other budget line items ...with the exception of uniform allowance, car/mileage allowance and conference/training/travel.

[If this request is transferring from/to benefit line items from/to non benefit line items...a budget amendment ordinance is required.]

3. There will be no transfers without council authorization from capital outlay line items with the exception that once budget approved capital items are purchased and there are funds remaining, these funds can be transferred. Capital items which have not been approved by the council in the budget and which exceed \$5,000, must receive council approval before they are purchased.

The following report reflects routine budget transfers for the third quarter FY2009, sorted by Fund and Department. Most transfer forms contain several transactions. This is why there can be several lines of adjustments for each Transfer Number. The transfer number is an ID entered by staff when transfers are processed.

The major reason for the transfer is labeled with a short description. When there are multiple transfers per form, any amount over \$1,000 has a notation of the item being increased.

<u>Transfer Number</u>	<u>Object</u>	<u>Expenditures Decrease</u>	<u>Object</u>	<u>Expenditures Increase</u>	<u>Comments</u>
GENERAL FUND					
<u>City Clerk</u>					
BT216	1448	(66.00)	1455	66.00	Recording Fees
<u>City Manager's Office</u>					
BT115	1265	(1,021.00)	1305	300.00	Various Office Supplies
			1435	500.00	
			1453	221.00	
BT155	1265	(300.00)	1448	300.00	Postage Increase
BT161	1460	(2,600.00)	1260	300.00	City Talk Postage
			1448	800.00	
			1483	1,500.00	
<u>Legal</u>					
BT114	1305	(15.00)	1390	15.00	Emp Appreciation Week Expenses
<u>Planning & Community Development</u>					
BT116	1440	(375.00)	1410	375.00	Stenographer, fence line dispute on Faraon
BT128	1440	(259.00)	1498	259.00	Dream Initiative Books
BT126	1470	(40.00)	1455	40.00	Deed Recording Fee
BT174	1110	(800.00)	1160	800.00	Sick Leave Buy Back

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Financial Services

BT117	1473	(399.00)	1365	399.00	Accounting Paper Shredder
BT213	1265	(900.00)	1410	6,200.00	Outside Audit - Additional
	1265	(2,000.00)			Single Audit Fee Exp
	1460	(2,200.00)			
	1325	(1,100.00)			
BT214	1260	(200.00)	1265	450.00	
	1470	(1,870.00)	1435	420.00	Increased cost of advertising in Purchasing
	1473	(300.00)	1453	1,500.00	Buyer Recertification Fees
BT217	1265	(46.00)	1365	46.00	Printer & File Cabinet for Accounting

Technology Services

BT112	1410	(3,300.00)	1365	3,300.00	GIS Tools
BT159	1473	(300.00)	1305	100.00	GIS - Bookcase
			1610	200.00	
BT175	1365	(1,316.00)	1473	1,316.00	IFAS Micro Tools
BT184	1365	(620.00)	1473	620.00	Increased charge for web service
BT222	1305	(100.00)	1435	100.00	Tech Republic - Membership Fee

Customer Assistance

BT113	1448	(375.00)	1365	375.00	Replacement monitors
BT141	1448	(345.00)	1435	345.00	County website subscription fee
BT176	1448	(160.00)	1365	160.00	Replacement fax
BT186	1365	(800.00)	1305	800.00	Paper/toner/file folders
BT210	1440	(595.00)	1435	95.00	
			1460	500.00	Builder Newsletter printing
BT221	1305	(90.00)	1365	90.00	Fax Machine
	1460	(165.00)	1435	165.00	Membership Increase

Police

BT138	1110	(7,800.00)	1515	443.00	Citizen Insurance Claim
	1480	(443.00)	1120	7,800.00	Increase Overtime budget
	1473	(700.00)	1305	700.00	
BT153	1365	(425.00)	1478	1,300.00	Robot Maintenance
	1365	(9,000.00)	1630	9,000.00	Spcl Response Team robot
	1390	(875.00)	1435	900.00	
	1415	(900.00)			
BT154	1480	(1,176.00)	1515	1,176.00	Civilian Vehicle Repair
BT197	1110	(23,800.00)	1120	23,800.00	Increase OT budget
	1110	(10,600.00)	1120	10,600.00	Increase OT budget
	1110	(3,900.00)	1130	3,900.00	Increase PT budget
	1120	(11.00)	1160	11.00	
	1365	(500.00)	1265	400.00	
	1365	(400.00)	1305	500.00	
BT223	1110	(6,841.00)	1120	6,841.00	Increase OT budget
	1110	(3,723.00)	1120	3,723.00	Increase OT budget
	1110	(1,278.00)	1130	1,278.00	Increase PT budget
	1320	(90.00)	1305	470.00	
	1365	(221.00)	1440	150.00	
	1478	(159.00)			
	1478	(150.00)			

Fire

BT129	1410	(2,364.00)	1483	1,500.00	M&R Comm Equipment
	1410	(2,500.00)	1265	1,470.00	Increase training budget
			1435	105.00	
			1440	16.00	
			1415	1,773.00	Recruitment costs
BT220	1110	(42,233.00)	1120	40,000.00	Increase OT for Suppression
	1231	(700.00)	1160	356.00	Sick Buy Back
	1340	(1,500.00)	1265	1,500.00	Increase training budget
	1390	(981.00)	1150	1,877.00	Increase OOT budget
			1231	700.00	Add'l 457 Match needed
			1488	450.00	Towing Services
			1460	531.00	Printing services

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STREETS FUND

BT107	1375	(50,000.00)	1480	50,000.00	Increase Vehicle Repair budget
BT133	1478	(1,000.00)	1450	400.00	Traffic Signs/Signals
			1515	600.00	Insurance Claim
BT135	1498	(200.00)	1450	200.00	Freight costs
BT137	1410	(5,575.00)	1305	3,000.00	Software purchase
			1340	200.00	Jacket purchase
			1365	275.00	
			1390	2,100.00	
BT140	1375	(8,200.00)	1480	8,200.00	Increase for Microseal Repairs
BT145	1475	(1,200.00)	1305	81.00	
			1325	30.00	
			1498	1,089.00	Oxygen/Actelene & parts cleaner
BT157	1484	(1,000.00)	1450	1,000.00	Machine Shipping Charge
BT177	1375	(35,000.00)	1405	35,000.00	Temp Services for Data Entry
BT194	1410	(116.00)	1340	116.00	Safety coat for Engineering
BT218	1365	(150.00)	1260	150.00	Mileage Reimbursement
	1448	(250.00)	1305	250.00	

PARKS & RECREATION FUND

BT119	1325	(700.00)	1475	1,500.00	Repair Civic Arena A/C
	1468	(800.00)	1630	680.00	Repair from Vandals at Mo Thr
	1720	(680.00)	1245	2.00	
	1225	(2.00)			
BT120	1475	(125.00)	1470	125.00	
	1465	(1,300.00)	1480	1,300.00	Increase Veh M&R budget
	1445	(350.00)	1410	500.00	
	1448	(150.00)			
					Increase Mileage Reimbursement in Nature
BT130	1265	(110.00)	1260	350.00	Center budget
	1335	(350.00)	1410	110.00	Increase in credit card fees
BT131	1385	(30.00)	1410	30.00	Increase in credit card fees
BT139	1493	(1,010.00)	1325	1,000.00	Increase in Civic Arena janitorial supplies
			1455	10.00	
BT143	1465	(3,000.00)	1475	3,000.00	Repair of water heater
BT146	1335	(1,500.00)	1365	6,500.00	Tractor deck replacement
	1475	(4,300.00)	1390	4,300.00	Lumber for fence at Phil Welch
	1498	(5,000.00)			
BT183	1265	(290.00)	1160	30.00	Various mid-year clean-up trfs
	1335	(495.00)	1260	290.00	
	1365	(1,315.00)	1260	480.00	
	1475	(20.00)	1365	15.00	
	1365	(605.00)	1410	30.00	
	1160	(260.00)	1440	5.00	
	1405	(6,190.00)	1445	600.00	
	1160	(260.00)	1475	680.00	
			1160	315.00	
			1478	20.00	
			1385	160.00	
			1475	425.00	
			1120	75.00	
			1463	4,000.00	Gas Service at Mo Theater
			1465	1,000.00	Electric Service at Mo Theater
			1160	100.00	
			1325	440.00	
			1325	10.00	
			1460	300.00	
			1470	10.00	
			1498	450.00	

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					Increase in PT for Muchenberger Summer
BT196	1335	(4,000.00)	1130	4,000.00	programs
BT199	1365	(650.00)	1325	1,000.00	Increase janitorial budget Mo Thr
	1440	(300.00)	1325	2,500.00	Increase janitorial budget Civ Arn
	1453	(500.00)			
	1460	(1,000.00)			
	1475	(450.00)			
	1480	(100.00)			
	1490	(500.00)			
BT215	1410	(575.00)	1305	500.00	Supplies at Nature Center
	1365	(2,165.00)	1390	1,515.00	New carpet for Bode damaged by Blacksnakes
	1365	(1,400.00)	1475	150.00	
	1390	(195.00)	1445	450.00	
			1475	500.00	
			1480	450.00	
			1410	195.00	
			1453	575.00	
PUBLIC HEALTH FUND					
BT142	1110	(7.00)	1160	7.00	
	1110	(109.00)	1160	109.00	
	1405	(9,000.00)	1410	9,000.00	Increase for spanish interpreter
	1235	(418.00)	1245	418.00	
	1325	(320.00)	1324	320.00	
	1453	(125.00)	1448	125.00	
BT172	1305	(25.00)	1448	25.00	WIC postage fees
					Moved from original line item to correct line
BT187	1498	(10,000.00)	1345	10,000.00	item in Clinics
	1453	(300.00)	1365	300.00	
	1355	(200.00)	1460	200.00	
	1235	(847.00)	1245	847.00	
	1305	(97.00)	1324	97.00	
BT188	4680	(20,000.00)	4682	20,000.00	Separating fed grants per audit
BT193	1110	(17,800.00)	1110	17,800.00	Nurse trf between divisions
	1225	(1,045.00)	1225	1,045.00	
	1227	(250.00)	1227	250.00	
	1235	(4,140.00)	1235	4,000.00	
	1240	(75.00)	1240	75.00	
	1246	(40.00)	1243	140.00	
			1246	40.00	
CDBG FUND					
BT111	1498	(2,900.00)	1473	2,900.00	Lead Testing Gun
BT163	1265	(500.00)	1468	500.00	Various deficits in CD Mgmt
	1265	(300.00)	1390	200.00	
	1110	(371.00)	1410	100.00	
			1160	371.00	
BT185	1410	(2,000.00)	1453	2,000.00	Returned mail fees
BT219	1265	(235.00)	1231	235.00	457 Match
SPECIAL ALLOCATION FUND					
BT106	1508	(120.00)	1453	120.00	Various postage & advertising
	1498	(220.00)	1410	200.00	expenses
			1448	20.00	
RIVERBOAT GAMING FUND					
BT173	1523	(64.00)	1448	64.00	Phil Welch-postage, advertising
	1730	(268.00)	1448	25.00	
			1453	243.00	

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AVIATION FUND

BT192	1260	(100.00)	1265	600.00	DC Fly-In
	1345	(150.00)	1305	1,000.00	Office supplies
	1468	(1,000.00)	1445	1,260.00	Telephone services
	1470	(1,045.00)	1463	2,000.00	Gas Service - Sutton Bldg
	1484	(2,500.00)	1465	2,600.00	Electric Srvc - Sutton Bldg
	1498	(3,720.00)	1493	50.00	
			1515	1,005.00	Insurance coverage - Sutton Bldg

PARKING FUND

BT136	1375	(200.00)	1340	200.00	Shirts & Sweatshirts
BT195	1375	(500.00)	1305	250.00	Various office supplies
			1325	250.00	Janitorial supplies

SEWER FUND

BT118	1120	(1,000.00)	1120	1,000.00	Increase in OT
	1410	(9,147.00)	1365	9,147.00	Increased minor equip purchases
BT158	1494	(2,000.00)	1450	2,000.00	Shipping for TV Van camera repair
BT162	1305	(189.00)	1160	614.00	
	1453	(21.00)	1390	189.00	
	1460	(14.00)	1120	25,000.00	Increase in WP OT
	1110	(25,000.00)	1448	21.00	
	1110	(614.00)	1460	14.00	
BT191	1365	(11,254.00)	1483	11,254.00	Radio Equipment purchases
BT198	1265	(300.00)	1305	300.00	
	1324	(51.00)	1390	51.00	
	1435	(93.00)	1448	93.00	
	1410	(20,000.00)	1448	9.00	
	1445	(9.00)	1630	5,000.00	Trf to cover additional cost of trailer mounts
	1478	(5,000.00)	1410	20,000.00	Increase in outside lab testing

GOLF FUND

BT121	1468	(500.00)	1410	500.00	Increase in credit card fees
BT211	1325	(900.00)	1448	10.00	
	1335	(1,600.00)	1460	50.00	
	1335	(1,300.00)	1475	1,300.00	Air compressor replacements
	1453	(60.00)	1513	2,500.00	Increase in insurance premium

TRANSIT FUND

BT189	1355	(10,000.00)	1475	10,000.00	HVAC Repairs
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LANDFILL FUND

BT132	1410	(4,701.00)	1265	2,000.00	Training increase
			1450	1,000.00	Liner materieals
			1475	1,500.00	Liner materieals
			1630	1.00	
			1390	200.00	
BT171	1410	(1,500.00)	1475	1,500.00	Repairs to in-house scale
BT212	1390	(1,500.00)	1365	1,500.00	Gas Detectors
					Investigative work of gas probes and of the
	1494	(200,000.00)	1410	200,000.00	groundwater at the Free Property
	1498	(10,300.00)	1465	4,300.00	Increase in Electric service
			1480	6,000.00	Repair of damaged roll-off truck
		<u>\$ (677,339.00)</u>		<u>\$ 677,339.00</u>	

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**VENDOR SERVICE CONTRACTS BY DEPARTMENT
COMMENTARY**

The report below lists all of the existing vendor contracts with the City. They are listed in order of current year expiration date.

Service	Service Provider	Orig Contract Periods	Orig Ext Periods	# of Ext. Left	CY Contract Ext Expires	Final Ext Expires	Advertise Date Approx.	Date RFP Due Approx	Dept
Elevator Maint	ThyssenKrupp Lenexa, KS	1	2	1	Apr-2009	Apr- 2010	Jan-2010	Jan- 2010	PH
On Call- Architect	Riverbluff Architects St. Joseph, MO	1	4	1	Apr-2009	Apr- 2010	Dec-2009	Jan- 2010	PW
On Call- Architect	Ellison Auxier Architects St. Joseph, MO	1	4	1	Apr-2009	Apr- 2010	Dec-2009	Jan- 2010	PW
Inspection of Sanitary Sewer Collection System	Trekk Design Group Westwood, KS	1	4	2	Apr-2009	Apr- 2011	Oct-2010	Nov- 2010	PW
On Call- Architect	Goldberg Architects St. Joseph, MO	1	3	1	Apr-2009	Apr- 2010	Dec-2009	Jan- 2010	PW
On Call- Architect	Creal Clark & Siefert St. Joseph, MO	1	3	1	Apr-2009	Apr- 2010	Dec-2009	Jan- 2010	PW
Exclusive Beverage Sponsorshi p - Hyde Pool and Complex, Drake/Sout h Park Complex, Krug Pool, Bode Sports Complex and the Water Park	Pepsi Americas St. Joseph, MO	1	4	1	Apr-2009	Apr- 2010	Feb-2010	Mar- 2010	PR
Life Net Air MedSrvs Land Lease	Will Hedrick St. Joseph, MO	1	4	0	May-2009	May- 2009	Feb-2009	Mar- 2009	AV

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On Call - Professional	Burns & McDonnell Engineering Co Kansas City, MO	1	3	3	May-2009	May-2012	Feb-2012	Mar-2012	PR
Police Pension Investment Custodian	Citizens Bank and Trust Maryville, MO	1	4	3	Jun-2009	Jun-2012	Mar-2012	Apr-2012	FS
Banking	Citizen's Bank and Trust St. Joseph, MO	1	4	4	Jun-2009	Jun-2013	Feb-2013	Mar-2013	FS
Procurement Cards	Commerce Bank Kansas City, MO	1	4	4	Jun-2009	Jun-2013	Feb-2013	Mar-2013	FS
City-wide Trash Service	Keep It Clean, Inc. St. Joseph, MO	1	2	2	Jun-2009	Jun-2011	Mar-2011	Apr-2011	FS
Auditing	Cochran, Head & Co. Kansas City, MO	1	4	2	Jun-2009	Jun-2011	Feb-2011	Mar-2011	FS
Bond Counsel	Gilmore and Bell Kansas City, MO	1	4	2	Jun-2009	Jun-2011	Feb-2011	Mar-2011	FS
Utility Related Issued	Stinson Morrison Hecker, LLP Kansas City, MO	6	0	0	Jun-2009	Jun-2009	Feb-2009	Mar-2009	L
Long Term Disability	CIGNA Overland Park, KS	2	1	1	Jun-2009	Jun-2010	Mar-2010	Mar-2010	HR
Financial Advisor	Piper Jaffray Leawood, KS	1	4	3	Jun-2009	Jun-2012	Mar-2012	Mar-2012	FS
Police Pension Administrative Svcs	Citizens Bank and Trust Maryville, MO	1	4	3	Jun-2009	Jun-2012	Mar-2012	Apr-2012	FS
Workers' Compensation Third Party Administrator	Thomas McGee, L.C. Kansas City, MO	1	0	0	Jun-2009	Jun-2009	Mar-2009	May-2009	HR

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Workers' Compensation Excess Insurance Greater than \$350,000 per claim	Safety National Casualty Co. Brokered by Thomas McGee, L.C.	1	0	0	Jun-2009	Jun-2009	Mar-2009	May-2009	HR
Workers' Compensation Bond	Safety National Casualty Co. Brokered by Thomas McGee, L.C.	1	0	0	Jun-2009	Jun-2009	Mar-2009	May-2009	HR
Property Insurance	Great American Insurance CBIZ BCK&W St. Joseph, MO	1	0	0	Jun-2009	Jun-2009	Mar-2009	May-2009	HR
Boiler & Machinery Insurance	Chubb CBIZ BCK&W St. Joseph, MO	1	0	0	Jun-2009	Jun-2009	Mar-2009	May-2009	HR
Airport Liability Insurance	ACE Property & Casualty CBIZ BCK&W St. Joseph, MO	1	Annual Renewal	Annual Renewal	Jun-2009	0	None	None	HR
Utility Related Issues	Cunningham, Vogel & Rost St. Louis, MO	6	0	0	Jun-2009	Jun-2009	Feb-2009	Mar-2009	L
Flood Insurance	Travelers Cretcher-Lynch & Co. Kansas City, KS	1	Annual Renewal	Annual Renewal	Jul-2009	Jul-2009	None	None	HR
Surveying Services	Midland Surveying St. Joseph, MO	1	4	3	Jul-2009	Jul-2012	Mar-2012	Apr-2012	PW
Soft Drink Concession - Heritage Softball Complex	Cadbury Schweppes Bottling St. Joseph, MO	1	4	3	Jul-2009	Jul-2012	May-2012	May-2012	PR
Employee Health	Blue Cross Blue Shield of KC St. Joseph, MO	1	2	0	Jul-2009	Jul-2009	Feb-2009	Mar-2009	HR
Temporary Labor	The Staffing Center St. Joseph, MO	1	2	1	Aug-2009	Aug-2009	May-2010	Jun-2010	PR

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Temporary Labor	ADECCO Employment Svcs - St. Joe	1	2	1	Aug-2009	Aug-2009	May-2010	Jun-2010	PR
Temporary Labor	IMKO Staffing St. Joseph, MO	1	2	1	Aug-2009	Aug-2009	May-2010	Jun-2010	PR
Transit Long Term Disability	CBIZ/BCK&W Agent for Hartford Insurance St. Joseph, MO	5	0	0	Aug-2009	Aug-2009	Jun-2009	Jul-2009	MT
FAA	ATC & Airway Facilities Sector Office FAA Logistics Branch KCMO	5	1	0	Sep-2009	Sep-2009	Jun-2008	Jul-2008	AV
Transit vehicle and General Liability Ins.	CBIZ/BCK&W St. Joseph, MO	1	0	0	Sep-2009	Sep-2009	Jul-2009	Aug-2009	MT
Transit Life & AD&D Insurance	CBIZ/BCK&W Agent for EMC Insurance St. Joseph, MO	3	0	0	Sep-2009	Sep-2009	Jul-2009	Aug-2009	MT
Airport Café	Don Leupold St. Joseph, MO	3	2	2	Sep-2009	Sep-2011	None	None	AV
Golf Professional	Mike Habermehl St. Joseph, MO	1	5	0	Oct-2009	Oct-2009	Aug-2009	Sep-2009	PR
Farmland Lease	Bryan Paden Wathena, KS	5	0	0	Oct-2009	Oct-2009	Jul-2009	Aug-2009	AV
Uniforms	Walker Towel & Uniform Kansas City, MO	1	3	1	Oct-2009	Oct-2010	Jul-2010	Aug-2010	FS
Professional Design Services - Landfill	SCS Engineers Overland Park, KS	1	4	0	Oct-2009	Oct-2009	Aug-2009	Sep-2009	PW
Removal of Roots in Sewer Lines	Duke's Root Control, Inc. Syracuse, NY	1	2	2	Nov-2009	Nov-2011	Aug-2011	Sep-2011	PW

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Prof Eng Services-WPC	Black & Veatch Corporation K C, MO	1	4	4	Dec-2009	Dec-2013	Aug-2013	Aug-2013	PW
Realty Services	Reece & Nichols Ide Capital Realty St. Joseph, MO	1	3	3	Dec-2009	Dec-2012	Aug-2012	Sep-2012	CW
Liability Insurance	MOPERM CBIZ BCKW St. Joseph, MO	1	Annual Renewal	Annual Renewal	Dec-2009	0	None	None	HR
Transit Drug Screen	OHS - COMPCARE St. Joseph, MO	3	0	0	Dec-2009	Dec-2009	Oct-2009	Nov-2009	MT
Primary Care for Workers Comp Injuries	OHS - COMPCARE St. Joseph, MO	3	0	0	Dec-2009	Dec-2009	Oct-2009	Nov-2009	MT
Electrical Service at WPC	R.E. Pedrotti Mission, KS	1	2	1	Jan-2010	Jan-2011	Sep-2010	Oct-2010	PW
Construction Administration Services	Bartlett & West, Inc. St. Joseph, MO 64501	1	5	4	Jan-2010	Jan-2014	Sep-2013	Oct-2013	PW
Softball Officiating Services	St. Joseph Umpires and Scorekeepers Association St. Joseph, MO	1	4	3	Jan-2010	Jan 1, 2013	Nov-2012	Dec-2012	PR
Consultant	CBIZ/BCK&W St. Joseph, MO	1	3	1	Jan-2010	Jan-2011	Oct-2010	Nov-2010	HR
Employee Assistance Program	Catholic Charities St. Joseph, MO	3	1 (3 year period)	1 (3 yr period)	Feb-2010	Feb-2013	Oct-2012	Nov-2012	HR
Copier Rental	Brown Mannschreck Imaging St. Joseph, MO	1	3	1	Apr-2010	Apr-2011	Nov-2010	Dec-2010	FS
Lawn Mowing for WPC	Eric George d/b/a EFG Home Imprvmnt St. Joseph, MO	1	2	1	Apr-2010	Apr-2011	Jan-2011	Feb-2011	PW

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City Cemetery Mowing	Eric George d/b/a EFG Home Improvement St. Joseph, MO	1	2	1	Apr-2010	Apr-2011	Feb-2011	Mar-2011	PH
Vending Machine Service	Smith Vending St. Joseph, MO	4	0	0	May-2010	May-2010	Mar-2010	Apr-2010	MT
Employee Life	EMC National Life Des Moines, IA	3	0	0	Jun-2010	Jun-2010	Feb-2010	Mar-2010	HR
Construction and Design Related Issued	Seigfreid, Bingham, Levy, Selzer & Gee, P.C. Kansas City, MO	6	0	0	Jun-2010	Jun-2010	Feb-2010	Mar-2010	L
Police Pension Investment Management Services	Meritage Overland Park, KS	5	0	0	Jun-2010	Jun-2010	Apr-2010	May-2010	FS
Employee Dental	Ameritas Group Lincoln, NE	1	2	1	Jun-2010	Jun-2010	Jan-2010	Feb-2010	HR
Transit Uniform Purchase and Rental	Walker Uniform Kansas City, MO	4	0	0	Jun-2010	Jun-2010	Apr-2010	May-2010	MT
Transit Advertising Signs	Houck Transit Advertising St. Paul, MN	5	0	0	Sep-2010	Sep-2010	Jun-2011	Jul-2011	MT
Transit Dental Insurance	CBIZ/BCK&W Agent for Delta Dental Insurance St. Joseph, MO	2	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	MT
Transit Pension Actuarial Services	CBIZ Benefits & Insurance Cumberland, MD	3	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	MT
Police Pension Actuarial	Defined Benefits Savannah Mo	5	0	0	Dec-2010	Dec-2010	Oct-2010	Nov-2010	FS
Transp Planning Services	URS Corporation Minneapolis, MN	3	0	0	Apr-2011	Apr-2011	Dec-2010	Jan-2011	PW

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Transit Pension Trustee Service	US Bank Institutional Trust Roeland Park, KS	3	0	0	May-2011	May-2011	Mar-2011	Apr-2011	MT
Transit Transfer Center Lease	Jefferson Partners Minneapolis, MN	5	0	0	Sep-2011	Sep-2011	Jul-2011	Aug-2011	MT
MO. ANG	Mtce/Ops Lease (Joint Use Agmt) Land Lease St. Joseph, MO	5	0	0	Sep-2011	Sep-2011	None	None	AV
Legal Services Environmental Issues	The Sessions Law Firm Kansas City, MO	4	0	0	Dec-2011	Dec-2011	Sep-2011	Oct-2011	L
Legal Services Labor and Employment Law	The Lowenbaum Partnership, LLC St. Louis, MO	5	0	0	Jun-2012	Jun-2012	Feb-2012	Mar-2012	L
Mapping - GIS	Midland GIS Maryville, MO	4	0	0	Jul-2012	Jul-2012	May-2012	May-2012	PW
Soft Drink Concessions - Civic Arena	Cadbury Schweppes Bottling St. Joseph, MO	5	0	0	Jan-2013	Jan-2013	Sep-2012	Oct-2012	PR
TIF Advisory & Bond Counsel (Economic Development)	Williams & Campo, P.C. Lee's Summit, MO King Hershey, P.C. Kansas City, MO	5	0	0	Jun-2013	Jun-2013	Feb-13	Mar-13	L
Transit Management Services	First Transit Cincinnati, OH	5	0	0	Jun-2013	Jun-2013	Jan-2013	Mar-2013	MT
Legal Services Planning and Zoning Issues	Williams & Campo, P.C. Lee's Summit, MO	6	0	0	Jun-2013	Jun-2013	Feb-2013	Mar-2013	L

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Legal Services Planning and Zoning Issues	Cunningham, Vogel I& Rost, P.C. St. Louis, MO	6	0	0	Jun-2013	Jun-2013	Feb-2013	Mar-2013	L
Express Flight, Inc	FBO Gary Patterson St. Joseph, MO	10	0	0	Jan-2014	Jan-2014	None	None	AV
MO. ANG	Drop Zone Land Lease – St. Joe	5	1 (5 Years)	0	Jan-2014	Jan-2014	None	None	AV
Legal Services Regulatory Issues	William D. Steinmeier, P.C. Jefferson City, MO	7	0	0	Jun-2014	Jun-2014	Feb-2014	Mar-2014	L
FAA	Master Site Lease St. Joseph, MO	20	0	0	Sep-2023	Sep-2023	None	None	AV
Herzog Contracting Company Land Lease	Flight Department St. Joseph, MO	50	0	0	Jul-2043	Jul-2043	None	None	AV
BMS Land Lease	Dan Bayer 100 N. Airport Road	99	0	0	Oct-2067	Oct-2067	None	None	AV
C-1 Aircraft Hangar	Bill Brown St. Joseph, MO	Mo. To Mo.	0	0	Month to Month Lease	Month to Month	None	None	AV
MiHo Property Lease	Reddick Farms, Inc. DeKalb, MO	1	On-going 30 days written notice to cancel by either party	0	None	None	None	None	PL
Recycling Services	RSP, Inc. St. Joseph, MO	1	On-going 30 days advance written notice to cancel by either party	0	None	None	Not bidding until Recycling Center is relocated.	None	PW
Drug & Alcohol Testing	Heartland Occupational Medicine St. Joseph, MO	1	Annual Renewal	Annual Renewal	Ongoing Contract Requires 30 Day Written Notice of Cancellation Last Bid in 1997	None	None	None	HR

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Work Comp Initial Treatment Services	Heartland Occupational Medicine St. Joseph, MO	1	Annual Renewal	Yrly Renewal	Ongoing Contract Requires 30 Day Written Notice of Cancellation Last Bid in 1997	None	None	HR
Workers' Compensation Actuary	Towers Perrin - Tillinghast Minneapolis MN	1	Annual Renewal	Annual Renewal	Ongoing Contract - Automatic Annual Renewals Requires 30 Day Written Notice of Cancellation Last Bid in 2000	None	None	HR
City Health Officer	Sharon Waggoner, MD St. Joseph, MO	1	Annual Renewal	Annual Renewal	Renewal automatic unless 60 days written notification by either party prior to anniversary date. Approved by Council in 1977	None	None	PH

TIF PROJECT UPDATES
for the Third Quarter Ended March 31, 2009

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PROJECTIONS - 3rd Qtr PILOTS AS OF REPORT DATE		SALES TAX PROJECTIONS - 3rd Qtr EATS AS OF REPORT DATE		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
North Shoppes - Phases 1 & 2 of North County TIF district. Approved August 2003. Developers-Bob Johnson, RED Development, Buchanan County	IDA Issued Bonds - Paid off in 2028	646,000 square foot shopping center. Except for one pad site, center is complete and fully operational. Buchanan County still has several projects to complete - sidewalks, Green Acres cul-de-sac, etc. Reimbursable costs included Northridge Sewer extension, four lane parkway through the development, sidewalks and landscaping throughout the project, façade enhancements, extraordinary grading to prepare the site, stormwater lagoon, Green Acres repaving and cul-de-sac, pedestrian sidewalks on and off-site.	\$24,285,415	\$25,522,391	\$35,884,772	\$38,217,335	\$33,849,653	\$1,105,100	\$1,106,021	\$2,248,980	\$1,628,488	(\$619,571)
				Added a portion of Phase 2 into Phase 1 for Theater		Cover additional County costs in Phases 1 & 2.	RED has been reimbursed \$27,957,226. Holding \$236,976 awaiting final punch list. County has been reimbursed \$6,380,207 and has \$65,424 to be disbursed on a Pay as You Go when all bond payments have been made. City reimbursed \$996,008 for our share of Northridge sewer.		All remaining 2007 Taxes Paid Under Protest were received in July, 2008 and posted to the receivable set up as of June 30, 2008. PILOTS above incl. R/E interest received - 2007 protests.	Revised projections - \$2,109,690		Sales Tax revenues to date 8.5% over fiscal year 2008 actual. Property tax differences are due to timing of receipts.
Stockyards Redevelopment (Triumph Foods, LLC). Approved October 2003.	MDFB Issued Bonds - Paid off in 2025	550,000 square foot pork processing facility. Total investment approximately \$130 million. Fully operational. Current employment - 2,541.	\$7,000,000				\$6,766,097	\$708,555	\$639,022	\$28,800	\$37,725	(\$60,608)
							Developer has been completely reimbursed the approved \$5,600,000 for property acquisition, demolition, and site improvements. City has been reimbursed \$1,166,097 for improvements to Stockyards Expressway.		County assessed valuation reduced from 2007 tax year due to error in assessment on prior year.		Franchise Tax EATS only.	Triumph donates \$100,000 to SJSD for five years; \$25,000 to SJPD for three years; \$50,000 annually to United Way. Keep their headquarters in SJ or pay City \$1 million.
3rd Street Hotel Development (Holiday Inn) Approved January 2004. Developer: HISJ Holdings LLC	Pay-as-you-go 10-12 years to pay out Developer created TDD to help generate revenues.	Renovation of 170-room hotel to regain Holiday Inn franchise; restaurant conversion for nationally franchised restaurant; landscaping improvements; parking & exterior lighting improvements. Completed except for exterior façade improvements.	\$2,700,000				\$765,792	\$119,360	\$18,822	\$176,800	\$160,965	(\$116,373)
			\$2,500,000 certified. \$200,000 withheld for façade.					2007 taxes paid to Buchanan County Collector September, 2008. Revenue to date due to interest received from protests of 2007 taxes. Tax receipts posted as FY08 receivable. 2008 taxes			Includes City share of add'l Hotel/Motel taxes and 1 cent TDD tax.	Revenue decline due to delinquent reporting by HISJ Holdings not due to economic conditions. Sent Notice of Default in April, 2009

TIF PROJECT UPDATES
for the Third Quarter Ended March 31, 2009

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PROJECTIONS - 3rd Qtr PILOTS AS OF REPORT DATE		SALES TAX PROJECTIONS - 3rd Qtr EATS AS OF REPORT DATE		MORE THAN/ (LESS THAN) TREND	
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL		
Tuscany Towers - Phase 1 TIF Plan only Approved September, 2005. Project yet to be approved. Developer: JSC Development	Pay-as-you-go 23 years after revenue generation begins	Phase 1 - development of 175,000 sq feet of restaurant, hotel, bank/office, and lifestyle retail use. Reimbursement for new lift station and extension of force mains along east side of I-29 to Cook, extended to Corinth subdivision; extending water service and other utilities; stormwater system; and US169 road/intersection improvements. Much of the infrastructure work complete. No buildings constructed or tenants announced as yet.	\$5,549,042				\$0	\$0	\$0	\$0	\$0	\$0	N/A
EBR/HHS Development Approved October 2005 Developers: EBR Enterprises & HHS Properties	Pay-as-you-go	13.2 acres at intersection of Blackwell Rd & Belt Highway. A mixture of retail and office space. Reimbursable expenses for retaining walls, storm water detention, street lighting, sidewalks, Cronkite Road improvements, landscaping, etc. Three restaurants and office/medical bldg now open. HHS Properties now leasing.	\$3,297,232	\$5,529,620			\$247,537	\$69,300	\$65,284	\$162,400	\$99,258		(\$67,157)
				Add'l phases plus overages on site work. Approved SO 7045-3/26/07			Costs certified to date - \$2,331,276.53 EBR - \$1,387,061.13 HHS - \$ 944,215.40				Projected EATS (70%) - \$110,500. City infrastructure (30% of EATS) - \$47,360		Majority of sales tax increase due to opening of Olive Garden in Feb, 2008 and KFC in Nov, 2007.
Uptown Redevelopment District - Project A Approved March 2005 Developer: St. Joseph Redevelopment Corp.	Pay-as-you-go 23 years	Demolition of old Heartland Hospital west in order to provide a developable area. Discussions with developer - demolition costs as well as costs related to developing the plan would be reimbursed, however no formal written agreement exists as yet to this effect. Amount would be approx. \$3,072,071 minus any federal grants received for this phase.	See cell under project status description				\$0	\$0	\$0	\$0	\$0	\$0	No construction on project as yet

TIF PROJECT UPDATES
for the Third Quarter Ended March 31, 2009

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PROJECTIONS - 3rd Qtr PILOTS AS OF REPORT DATE		SALES TAX PROJECTIONS - 3rd Qtr EATS AS OF REPORT DATE		MORE THAN/ (LESS THAN) TREND
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Mitchell Avenue Corridor Approved June 2006 Developer: American Family Insurance Company	Pay-as-you-go 23 years	In order to serve an expanded AFI building and to improve access to the entire TIF district, a new gravity flow sewer was installed and improvements to Mitchell Avenue are being completed. Improvements benefit AFI, Mo Western University, and any future development along the Mitchell Avenue Corridor.	\$3,974,270	\$5,272,673			Bonds \$2,311,090.39 Pay as you go \$162,673	\$351,250	\$380,069	\$0	\$1,729	\$30,549
				Approved by SO 7224 on 12/3/07/bond issuance per SO7361 on 5/19/08.							Franchise Tax EATS only to be allocated in February, 2009.	
Uptown Redevelopment - Ryan Block Project Approved December 2006 Developer: Olin Cox	Pay-as-you-go 23 years	The first project within the Frederick Avenue TIF District established under the Uptown Redevelopment umbrella. The developer intends to rehab two buildings, 1137-1141 Frederick into 3300 sq ft of commercial space below and 6,600 sq ft of apartments on top two floors. The bldg at 1125 Frederick will be demolished to provide a parking lot. Reimbursable costs include lot paving, upgrades to renovations, & facade improv.	\$317,767				\$0	\$0	\$54	\$0	\$0	\$54
						No reimbursement request has been submitted.		Assessor adjustment caused small amount of revenue for tax year 2008.	No activity.		No reimbursement request has been submitted.	
East Hills Redevelopment Project - TIF Approved Dec, 2007 - Redevelopment Agreement Approved 1/3/08	Bond to be issued	Project to include remodel exterior of JC Penney's, Sears and Dillards. Also includes remodel of three mall entrances, lifestyle center, a new big box store, renovation of existing tenant spaces. Public infrastructure improvements includes traffic signals at Belt & Frederick, Frederick & Sherman. crosswalk signals, upgrade existing right-of-way, public bus stop. The project also will address underground storm water concerns.	Total Reimbursable Costs - \$45,113,678 Per SO7242 passed 1/3/08.	Total Reimbursable Costs - \$46,539,416 with \$30,897,042 TIF & \$15,642,374 from proposed CID Per SO7279 passed 2/11/08.			\$0	\$0	\$0	\$118,271	\$118,271	
						TIF Costs Certified to Date: \$8,313,473.60 CID Costs Certified to Date: \$4,617,953.79		PILOTS for improvements made during 2008 would not be assessed until tax year 2009 received January 2010.	CID sales tax (1%) approved effective 10/1/08 - to generate \$15,642,374 for project costs. Franchise tax EATS - \$3,456.20 of total above. Projected CID sales tax share \$165,000.		To date, only CID revenues included as East Hills has not generated EATS above the \$1.4M base.	

TIF PROJECT UPDATES
for the Third Quarter Ended March 31, 2009

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PROJECTIONS - 3rd Qtr PILOTS AS OF REPORT DATE		SALES TAX PROJECTIONS - 3rd Qtr EATS AS OF REPORT DATE		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		ORIGINAL	ACTUAL	ORIGINAL	ACTUAL	
Cook Road Corridor Redevelopment Project Approved March 24, 2008 Developer: Greystone Partners Land Development, LLC	Sewer Revenue Bonds/ Sewer Connection Fees	Project to include: (1) residential subdivision on approximately 185 acres of land into over 350 single family and townhouse housing units; (2) construction improvements to Cood Road resulting in three-lane section, concrete curb and gutter, stormwater drainage and raised grass medians; (3) construction of sanitary sewer system improvements including sewer lines, a new pump station and gravity sewer main and (4) construction of 12 inch water line from Cook Road to Woodbine Road.	\$4,781,786				\$754,992	\$0	\$0	\$0	\$0	\$0
							\$840,877 - Certified to Date					
Developer Agreement - The Commons Approved July, 2007 Developer: Earthworks Excavation Company	CID Bonds	Project to include development of 612,780 square feet of retail and office space upon 73 acres of land at intersection of Interstate 29 and South 169 Highway. Under construction. Commons Community Improvement District (CID) Cooperation Agreement approved per SO7256 (1/14/08). Yet to establish CID tax rate. Approval of bond issuance approved per SO 7257 (1/14/08).	\$6,503,977				\$293,604	\$7,000	\$0	\$305,000	\$145,436	(\$166,564)
			City reimburseable \$5,754,977.36 CID tax to pay for \$749,000.00 per SO7255 (1/14/08).				All approved reimbursable costs have been submitted and approved. As of this date, CID Bonds have not been issued. CID remains inactive.		\$7,514 received in April, 2009		Projected EATS - \$280,500	Sonic opened Aug, 2008. Waffle House opened Nov, 2007. King Kong and Mr. Goodcents are reportedly going into development soon.
Developer Agreement - Fountain Creek Approved Developer: SDG Developments, LLC & Partners	Pay As You Go	Mixed Use Project including approximately 68 acres of both commercial and residential development with a projected market value of \$45,000,000 upon development at the intersection of Mason Road and South 22nd Street.	City reimburseable \$1,815,454 per Special Ordinance No. 7420, passed 7/28/08.				\$0	\$0	\$0	\$0	\$0	