

CITY OF ST. JOSEPH



First Quarter Budget Report – FY2015

For the Quarter Ending September 30,
2014

FIRST QUARTER FY2015 BUDGET REPORT

TABLE OF CONTENTS

	Page
First Quarter Overview	2
Supplemental Reports:	
Investment Report/Cash Balances	13
Accounts & Loans Receivable	17
Contracts Executed - \$5,000 to \$25,000	23
Routine Budget Transfers	24
Status of Existing Contracts/Agreements	25
Economic Development Projects Update	30

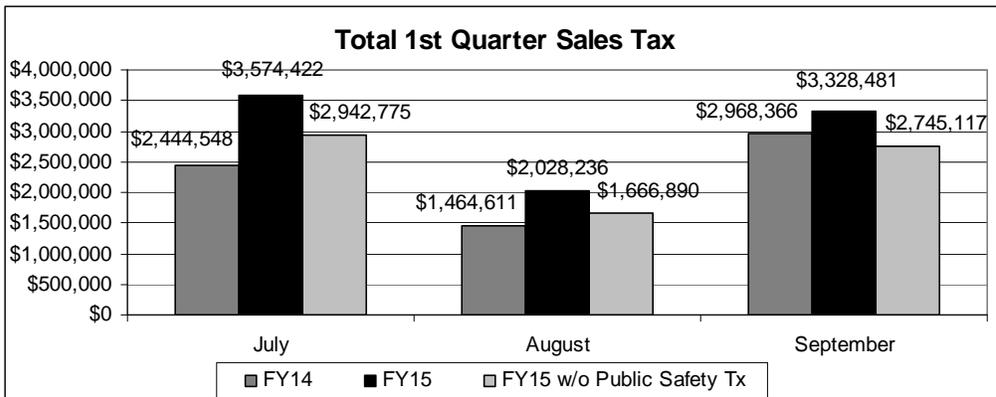
FIRST QUARTER FY2015 BUDGET REPORT

The first quarter of the fiscal year contained seven (7) payroll periods, which indicates that total expenditures for salaries and benefits should be at twenty-seven percent (27%). Being three months into the year, revenue and other expenditure items should be at approximately twenty-five percent (25%) of the FY2015 budget.

I. Multi-Fund Revenues

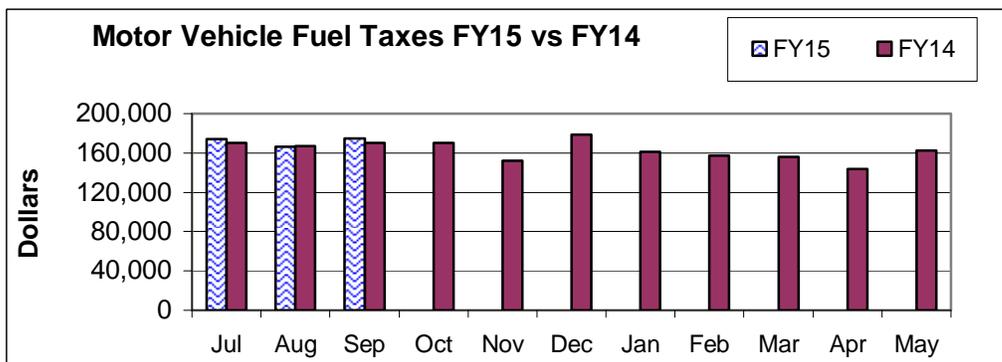
A. Sales Tax Revenues

Annual sales tax was off to a good start, over the ideal trend percentage of 25% at 27% and was \$477,000 more than FY13's opening quarter even excluding Public Safety Tax revenue. The Public Safety tax did not go into effect until the City's third quarter of FY14. The amounts below include the General, CIP and Transit sales taxes along with the city's portion of the EATS generated by the various TIF and STRA development projects.



Cigarette tax revenue was running slightly below trend. **Motor vehicle sales tax** revenues running well above its target trend at 28% and bringing in \$35,000 more than the first quarter last year. **Hotel/Motel taxes** were on trend at 25%.

Motor vehicle fuel taxes met budget in the **Streets Maintenance Fund** at 26%. Projections for fuel receipts were arrived at by calculating the average of FY13 Actual and FY14 Projected revenues. The quarter was running slightly ahead of the level of revenues received in FY14.



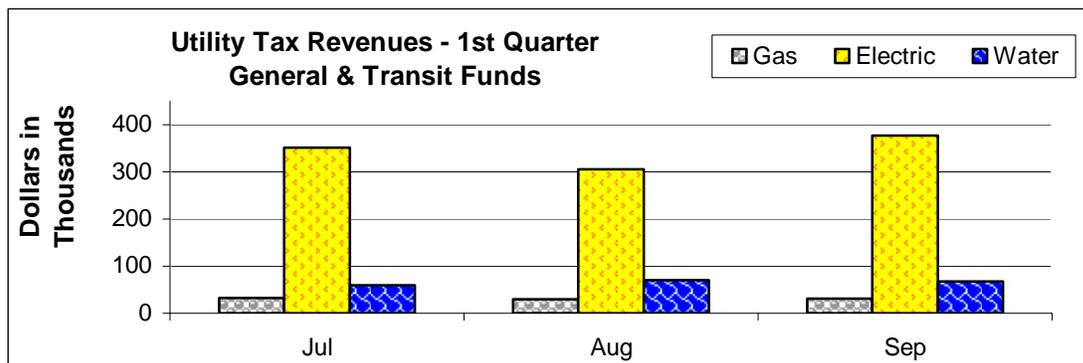
B. Real and Personal Tax Revenues

Current year tax revenues won't be showing up until after January. Prior real estate was 1.9% more than the first quarter of the prior year. Prior personal showed an increase in revenues for the first time in three years. This is not necessarily a positive trend since it indicates more individuals are paying their personal property taxes late.

FIRST QUARTER FY2015 BUDGET REPORT

C. Utility Franchise Fees for the General fund exceeded trend by 1%. Most utility taxes were at or above budget. Gas revenues, which are consistently low at this time of year, were the only revenues significantly under trend. Electric franchise revenues more than canceled out the shortage on gas at 33% of its budget, coming in \$13,000 more than the first quarter last year. As shown in the graph below, the relationship between gas and electric is cyclical. In the warmer months, electric is high and gas is low. In colder months, electric decreases/gas increases.

Water revenues increased almost \$53,000 compared to the same timeframe in FY14. It, too, was slightly above budgeted trend. Cable utility taxes met budget targets. Telephone revenues only showed a 22% collection rate. However cell phone revenue lagged at only 22% and 18% (\$75,500) less than the first quarter last year. This is the second year in a row that first quarter cell phone revenue was less than the prior year's first quarter.



II. Fund Specific Revenues

A. Other Major Revenue Sources

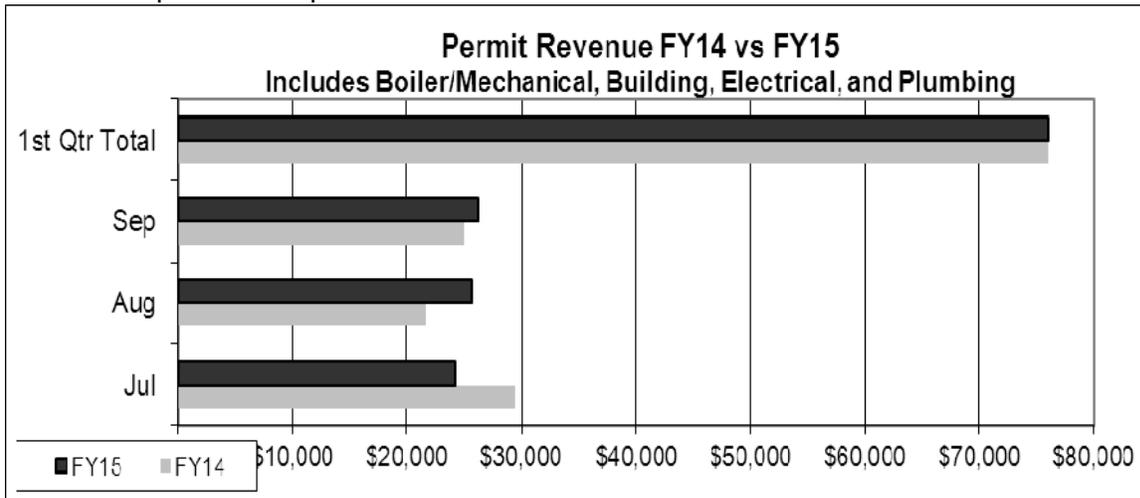
Municipal Court fine revenues didn't reach expectations during the first quarter at 21% of projections. Revenues were \$33,000 less than when compared to the first three months of FY14. The biggest reason for the decline is due to a 21% drop in total violations filed. Police had filed more than 1,000 fewer cases alone. Animal Control and Parking Control also showed significant decreases compared to this time the previous year.

Grant funding for **DWI enforcement** in the Patrols Operations program appeared to be down the first quarter. Revenues showed a decrease of 6% when compared to this time in FY14. **State DWI enforcement** met trend, but declined by an even more significant amount at 35%. **Server licenses**, a fee for training servers of alcohol that was established in FY10, had achieved 32% of its projected budget. This was a slight increase compared to the first three months of FY14. Server licenses are multi-year which means fluctuations will continue.

Overall **Building Development permits** are approximately where they were one year ago. As indicated by the graph below, revenues were down by more than \$5,000 in July. Collections bounced back in August and September to draw even with the first quarter of FY14. **Building permits** were under budget by \$8,000, but showed a sizeable increase of 31% compared to this time in FY14. **Boiler permits** were slightly above target at 26%. **Plumbing and Electrical inspections/permits** were each well below the mark by \$3,000 each and had declined by 27% from this time the previous year. Of the other development related fees and permits - **Land Disturbance** and **Street/Sidewalk Permits** were each comfortably above budget. Although **Plan Review Fees** were not close to projections, they had still received 44% more than the first quarter of the prior year.

FIRST QUARTER FY2015 BUDGET REPORT

The graph on the following page reflects not only the comparisons of FY14 to FY15 by month, but between total first quarter receipts.



Garage sale permits performed above budget at 27%, but was \$675 less than the same time in FY14. For the fifth consecutive year, Council approved a four-day free garage sale weekend in August where the permit fee was waived. **Business Licenses** and **Liquor Licenses** will be billed in May, due June 30. Revenue from newly established businesses and those paying their FY2014 license fees late, are up 6% when compared to this time last year.

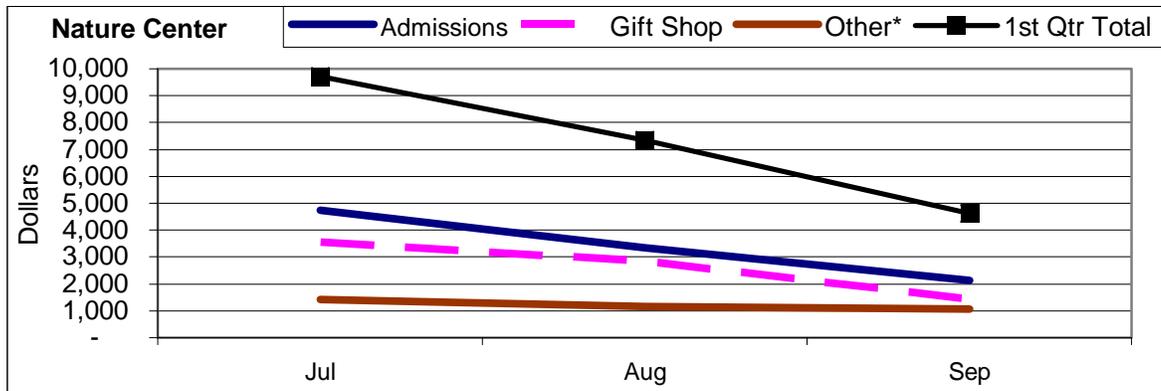
Parks, Recreation & Civic Facilities department program user fee revenues were down 4% compared to this time in FY14 and \$68,000 under quarterly projections.

- Softball park rentals were on track with budget. Fall Softball leagues, experienced a decrease of 11% compared to the first quarter of the prior year. Receipts for softball have been in slow decline for the last few years.
- With roughly two-thirds of the **Swimming** season in the books, revenues sat below trend at 43%. The program showed an overall decrease of 10%, but that was due to the closure of Krug and Hyde pools in August of FY14. Pool rental fees collected \$2,000 more than this time the previous year. The daily fees for the Aquatic Park were nearly identical as the first quarter of FY14 and at 49% of the budget. This could be an indication that the closure of the two smaller pools didn't have a positive impact for the Aquatic Park. One major factor was the weather. Most of the summer was unseasonably mild and not ideal for swimming. Towards the end of the season the park also offered half-price admission during specific days of the week. At the end of the first quarter, revenues should be close to 66% of budget. The program has only next June to make up a month and a half of revenue.
- Recreation and cafeteria fees for the **Senior Center** were both above trend for the first quarter. The cafeteria, in particular, was up \$1,000 in comparison to the same timeframe of FY14. Memberships and donations were low, but are typically collected later in the year.
- There are signs that the newness of the **REC Center** may be wearing off after its initial two years. Memberships were down by 24% (\$10,000) compared to the first quarter of prior year. Fitness classes also endured a significant decline (\$4,000) and collected only 18% of the budget by quarter's end. Concessions were woefully under budget by \$9,700, 24% less than this time a year ago. Only one section showed success and that was volleyball/youth basketball which received 35% of its budget, \$7,600 above projections. It is apparent that

FIRST QUARTER FY2015 BUDGET REPORT

memberships are the driver and impact nearly all other revenue streams within the program. In total, revenues are at 18.1% of the budget.

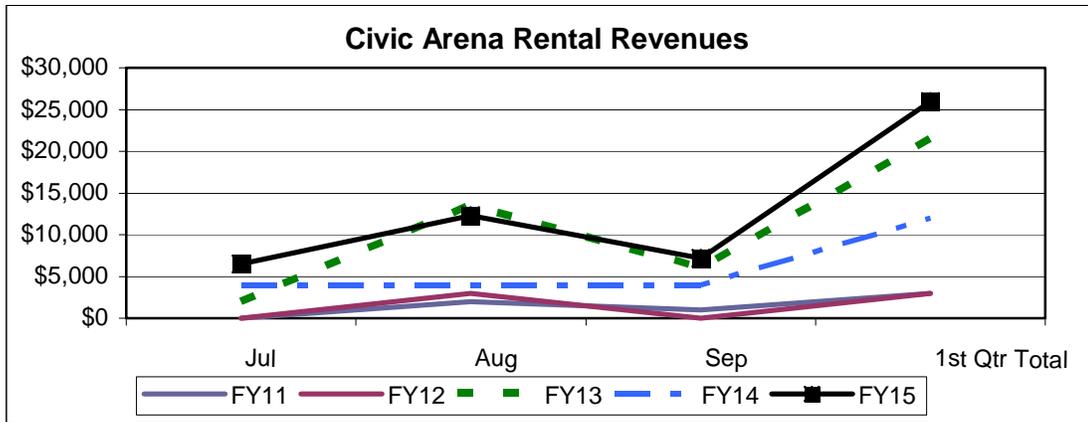
- The **Bode Complex**, as usual, had a slow first quarter at 18% of budget. Despite being below trend, ice rink admissions were up 75% from this time in FY14. Skating lessons also showed improvement from a year ago, up \$2,200.
- **Parks Concessions** - While all of the three major revenue generating areas – pool concessions, ballpark concessions, and merchandise for resale all under-performed compared to the prior year, they collectively had produced 30% of budgeted revenues. Pools and ball fields were down by a combined total of \$10,500.
- The first quarter for the **Nature Center** is historically strong and this was another one collecting 35% of its budget. This was actually an increase of 24% compared to FY14. Admissions and gift shop revenues were a combined \$3,400 above the previous year's pace. As indicated below, revenues received at a high rate in July, began to dip in September once school was back in session. Rental of the meeting room continued to be popular, above trend at 27%. Educational programs for the Nature Center were nearly equal to that of this time the prior year.



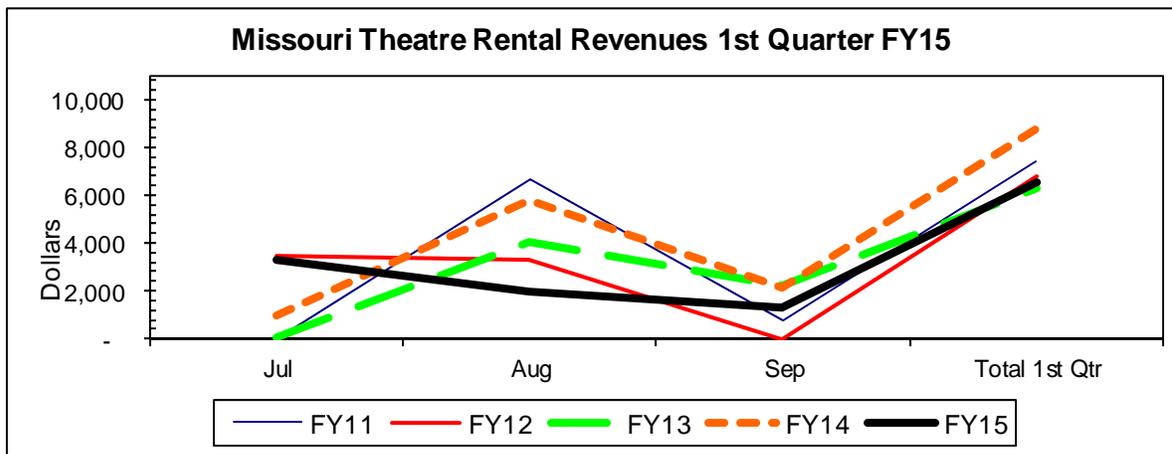
*Other includes Memberships, Program Income, Meeting Room Rent and Donations

- **Civic Arena** was down \$2,000 from this time in FY14. Only six events were on the books as of the end of the quarter, which resulted in a total of \$12,000 collected for arena rental. This was identical to the first three months of the previous year, and only 10% of the budgeted revenues. As noted by the next graph, the first quarter of the fiscal year is typically weak for the arena. Other arena revenues were also not doing well. The arena in total was nearly \$39,000 under budget. Concessions for the arena barely registered 3% of its budget, this was actually \$1,000 more than last year at this time.

FIRST QUARTER FY2015 BUDGET REPORT



- Fewer events for the **Missouri Theatre** resulted in \$2,300 lower collections than the same timeframe of FY2014. The holiday schedule should be very busy this year with plays and concerts booked nearly each weekend thru mid-December. The following graph shows a comparison between the five most recent fiscal years. Office rental was at trend.



Health department revenues in all programs were on track. **Birth & Death certificates** were below trend at 24%, a decrease of \$2,600 from a year ago. All areas of **Animal Control** were above first quarter totals (8%) from this time in FY14.

B. Special Revenue & Enterprise Funds

The **Gaming Initiatives** fund made significant improvements from a year ago. Revenues showed a 35% percent increase compared to the first quarter of FY14. The fund was \$85,000 above trend.

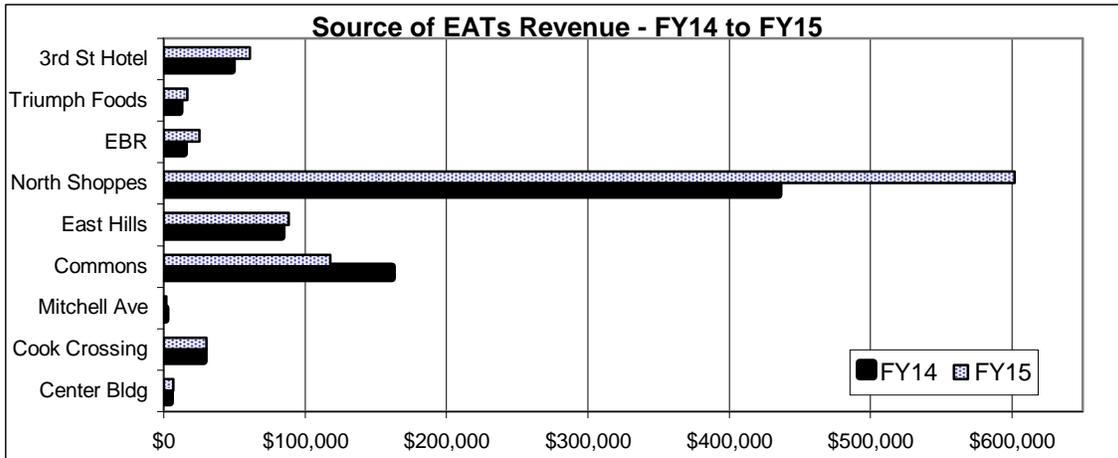
In the **Special Allocations** fund, PILOT tax revenue won't be received until after the first of the year. EATs (sales tax) revenues were above trend for most of the TIF Plans:

- City EATS for North Shoppes were in great shape at 32% of budget, a sizeable increase of \$146,600 when compared to last year at this time. Planet Sub, Sally Beauty, and Sports Clips have all been recent additions to the development.

FIRST QUARTER FY2015 BUDGET REPORT

- EBR TIF City EATS were above the mark at 33% and was \$10,000 ahead of last year's first quarter.
- The Third Street Hotel EATS were significantly better at 35% of the budget. This was an improvement of almost \$8,000 when compared to this time during FY14. The TDD and CID taxes had also increased from the previous fiscal year but were under trend by a combined total close to \$4,000. With 100% of the additional hotel/motel included, the NIST taxes performed well hitting 28.6% of budget. As a downtown economic development project, and per the project redevelopment agreement, the hotel receives all of the hotel/motel tax revenue to apply toward reimbursable costs.
- The Commons revenues were down 27% from this time the prior year and sat below trend by \$22,600. Hopefully the low numbers are not related to the opening of several Menard's stores south of St. Joseph in the Kansas City area.
- The East Hills TIF had yet to reach its base. However the CID tax contribution met trend.
- City EATS for the Center Building were just above projections by 1.9%. This was an increase of \$2,300 when compared to one year ago. During the first quarter of FY14 construction of the parking lot serving the building closed half of the space for several months which impacted the restaurant.
- The Cook Crossing development continued to do well. City EATs were collected at a 40% rate for the first quarter. Revenues had increased by \$15,000 when compared to the same timeframe of FY14.

The graph below illustrates the source of EATs for the first quarter in comparison with FY14.

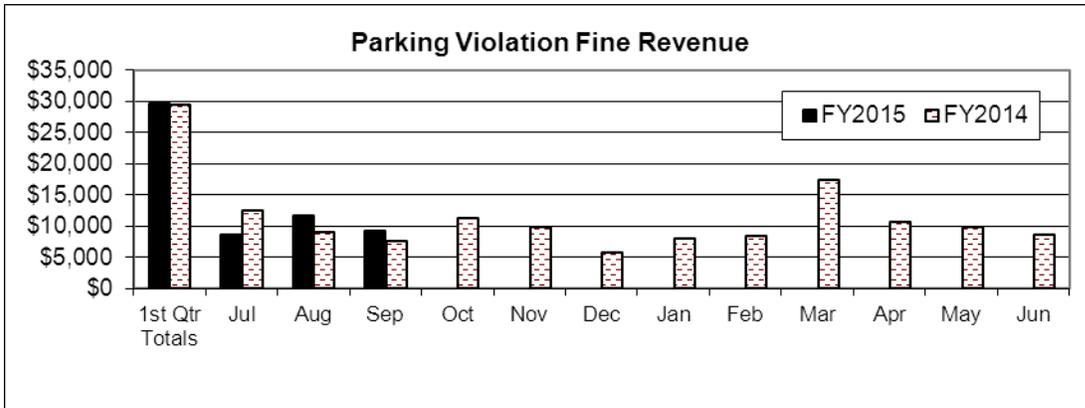


Aviation revenues met budget and were \$1,500 more than last year. Hangar rent was up 6.7% compared to this time during FY14. Sale of gas and oil was slightly behind last year's quarter total, but still 2% ahead of trend. The various lease agreements were up to date.

The **Public Parking** fund showed an increase of 3% when compared to the first quarter of the previous fiscal year. Only the garage at 6th and Jules collected 25% or more of the budgeted revenue. Revenue from 5th & Felix fell \$2,000 below trend, a 10% drop from the same time in FY14. The 9th & Felix (19%) and 7th & Sylvania (17%) lots were under the mark as well. The lot at 8th and Felix showed a marked improvement from the first quarter of the prior year, but receipts still only 8% of budget. The 5th & Edmond lot is virtually insignificant at this point as the lot was remodeled last year and primarily used for restaurant parking. A lack of Ticketmaster events at the Arena left Other Parking Permits/Fees at \$0 for the second consecutive first quarter.

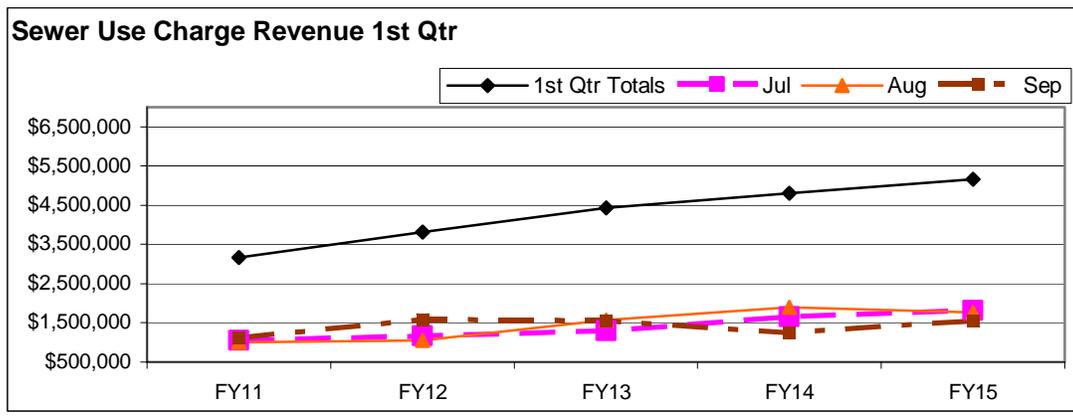
FIRST QUARTER FY2015 BUDGET REPORT

Parking violation fine revenues were under budget by 3.5%, but ahead last year's first quarter by \$3,200 as illustrated by the following graph. Tickets issued by Parking Staff were even from the previous first quarter. Police-issued tickets, however, had decreased by 224 when compared to the same timeframe of FY14.



The **Water Protection fund** ran below target at 22.0%. Despite a base fee increase of \$7.40 at the beginning of July, Sewer service charges were below the mark by \$690,000, but showed an increase of 2.7% when compared to year to date September FY14. The July rate increase will be more reflected in the second quarter since there is a delay of 45-60 days between billings and collections. In addition, the process of termination for non-payment began in June. This has led to a surge of payments from the delinquent accounts. A six-month payment plan has been established for customers on the disconnect list which also encourages payment. The South St. Joseph Sewer District was below trend by \$126,000, a 15% decrease when compared to this same time during the previous year. Improvements at the plant have also resulted in greater efficiencies. Sewer service penalties were 4% above quarterly projections (\$18,000 above trend). The fund, in total, had generated \$106,000 more than this time one year ago.

Since the trend of individual months per year are so closely grouped, total first quarter receipts for the year was plotted on the following graph to illustrate the overall increase in first quarter receipts over the past five years.

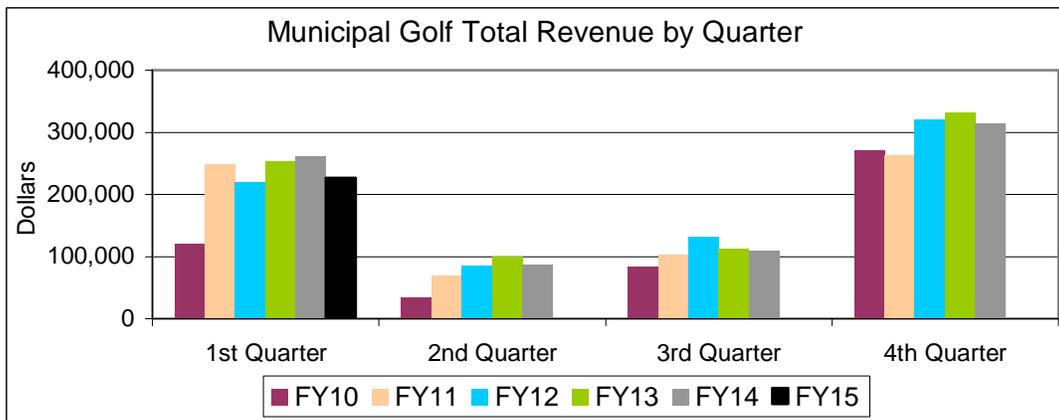
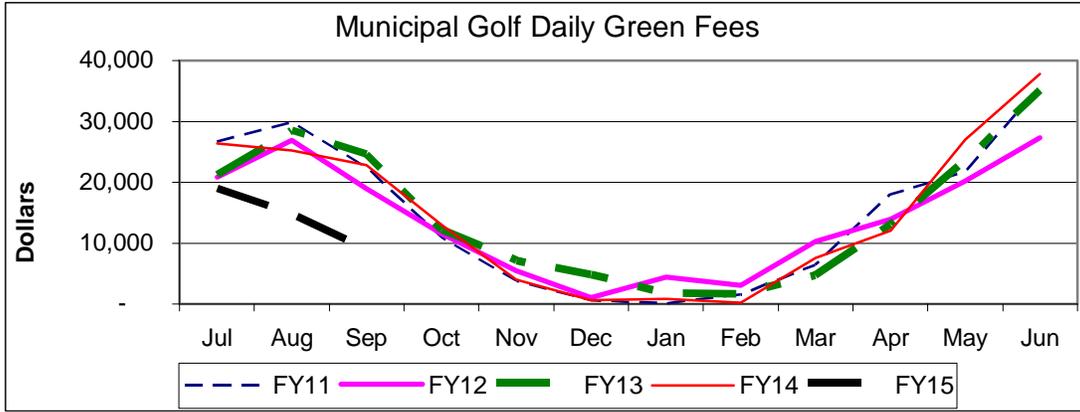


The **Municipal Golf** fund revenues were at 30%, and down \$29,600 from a year ago. Excluding the Annual Fees and Locker Fee, billed later, revenues were at 35% of budget. Daily fees and tournament fees declined by a total of \$14,500 when compared to the first quarter of FY14. The

FIRST QUARTER FY2015 BUDGET REPORT

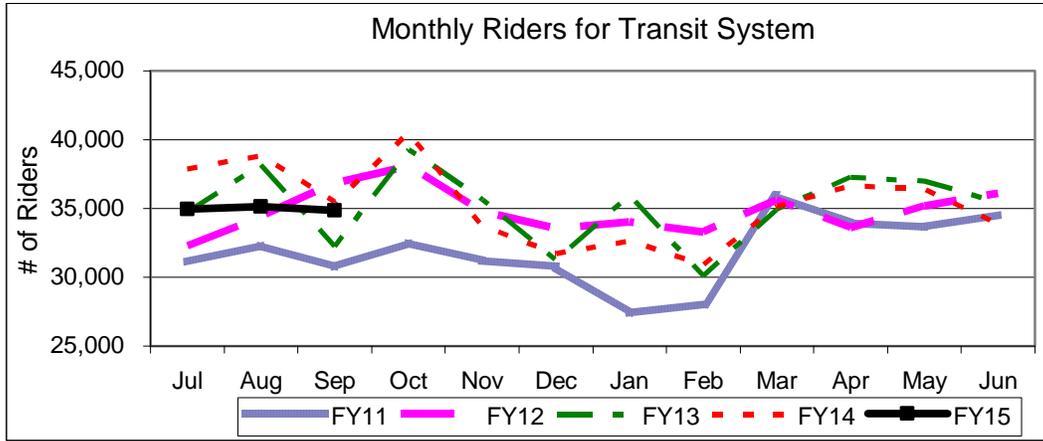
course will be looking for a good turnout for October and November, before winter weather slows down this outdoor sport.

The first of the following graphs charts the trend of green fees over the first three months of the fiscal year. The second graph compares total Course revenues for the first quarter over the past five years.

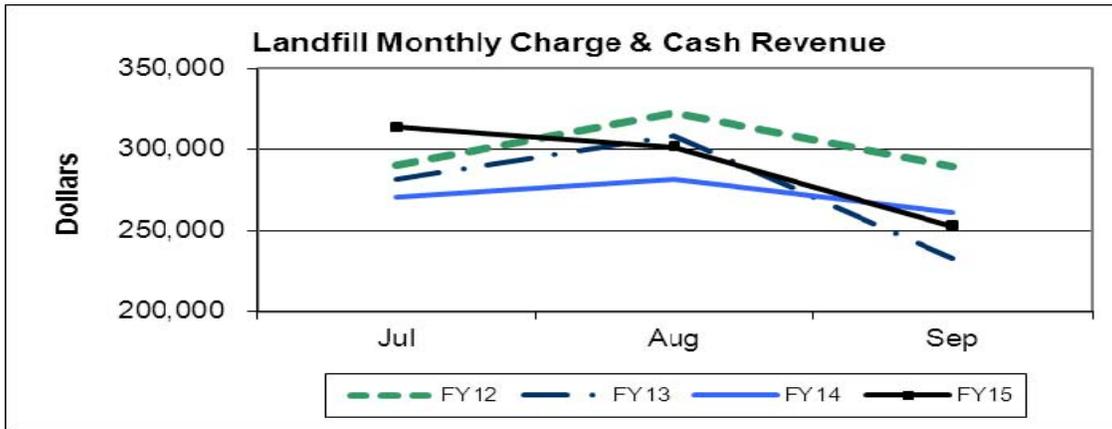


With the fuel prices beginning to slowly descend, the **Transit** fund at 23% of budget has seen a slight decrease in ridership this first quarter. Compared to the beginning of the prior year, roughly 7,000 fewer riders had utilized the transportation through the end of September. Daily fare box revenues were just under projections at 24%. Adult ticket sales were down 29% when compared to the first quarter of the prior year. Youth tickets were rarely sold, only collecting 8% of budget. Only Senior/Handicap tickets sales were above trend, but only by 1%. In total, User Charges came in \$9,000 less than prior year. The number of riders was very consistent for the first quarter as shown on the following chart.

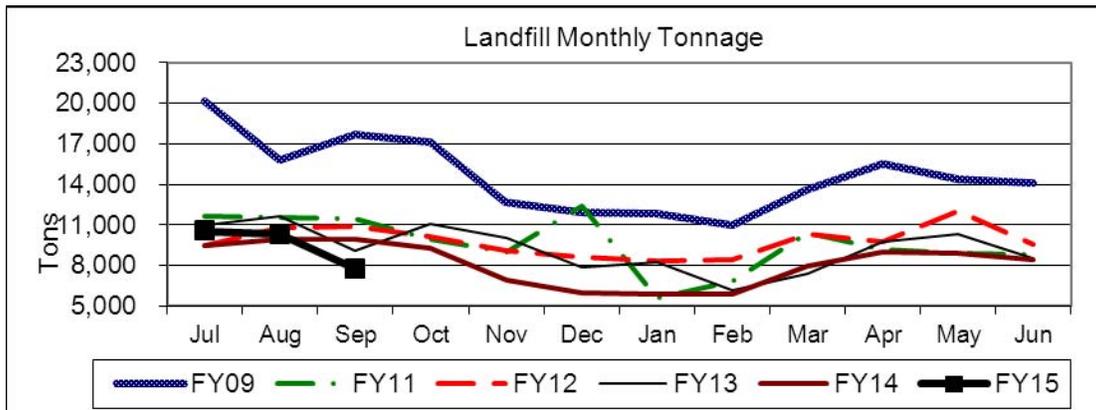
FIRST QUARTER FY2015 BUDGET REPORT



After several years of decreasing revenues, the **Landfill** fund may be reversing that trend. With the \$4.00 per ton tipping fee increase implemented October of FY14, daily fees were above trend by nearly \$116,000 and showed an increase of 7% compared to last year's first quarter.



Indicated by the graph below, tonnage was steady the first two months before dipping in September.



Recycling revenues for both locations got off to a slow start. In total, they were more than \$5,000 below target. With the improvement in daily fees, the fund stood at 28.7% of budgeted revenues

FIRST QUARTER FY2015 BUDGET REPORT

II. Fund Expenditures

Unless there is anything of significance to note at this point in the fiscal year, the only information provided is the overall status of the operating funds as of the end of the first quarter. This should be roughly 25% expended.

General Fund

The fund was close to budget due to seasonal programs that are typically heavily utilized in the summer (Swimming, Parks Maintenance, Softball/Baseball, and Nature Center).

The Police and Fire departments had some minor issues with overtime. Police Operations had used \$24,000 more for overtime than the first quarter of the previous year. Fire Maintenance also showed an increase in the category with \$17,000 more exhausted than this time in FY14.

A major one-time expense early in the fiscal year of \$501,000 for the Social Welfare contribution from Clinical Services was a big factor to the overage.

Amount of GF operating budget expended at year-to-date: 23.5%

Street Maintenance Fund

Amount of Streets Maintenance operating budget expended at year-to-date: 23.0%

Parks Maintenance Fund

Amount of Parks Maintenance operating budget expended at year-to-date: 19.1%

CDBG Fund

Amount of CDBG operating budget expended at year-to-date: 9.1%

Aviation Fund

Amount of Aviation operating budget expended at year-to-date: 19.4%

Parking Fund

Amount of Public-Parking operating budget expended at year-to-date: 17.6%

Sewer Fund

Amount of Sewer operating budget expended at year-to-date: 9.5%

Golf Fund

Part-time wages were at 41% of budget, but based on seasonal activity they were close to trend and slightly less than what they were last year at this time.

Several areas were significantly over budget. Overtime was 68% of budget with only \$1,200 left for the rest of the year. Materials/Supplies for resale were at 28% of its full year budget. On the bright side this was a decrease of \$3,600 when compared to the first quarter of FY14. Professional Services were running high at 35% due to credit card merchant fees and pest control services. Expenses for motor fuel increased \$1,200 when compared to this time last year. This should level out during the colder months.

FIRST QUARTER FY2015 BUDGET REPORT

It should be noted that while expenses were high at 29% of budget, total revenues received were \$2,000 more than total expenses for the fund.

Amount of Golf operating budget expended at year-to-date: 28.8%

Transit Fund

Amount of Transit operating budget expended at year-to-date: 20.8%

Landfill Fund

Amount of Landfill operating budget expended at year-to-date: 7.7%

FIRST QUARTER FY2015 BUDGET REPORT

INVESTMENT REPORT

COMMENTARY

The Investment Report is for the period ended September 30, 2014. The purpose of the report is to keep the reader informed of the diversification and status of the City's investment portfolio within a rolling twelve month period. The City's Investment Policy, adopted by the City Council on July 19, 1994 and revised on October 18, 2010, 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

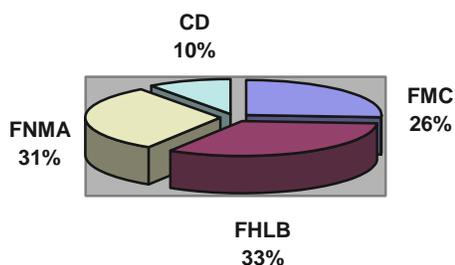
As of September 30, 2014, \$53,989,305.54 of the City's idle cash was invested in U.S. Treasury Bills, Agency Securities, Certificate of Deposits, and cash. The majority of the investments purchased were Agency Discount Notes with maturities of 180 days or less. Individual yields on the securities ranged from 0.03% to 0.30% 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 Obligations, U.S. Treasury Agency Obligations, Certificate of Deposits, Repurchase Agreements, Collateralized Public Deposits, Bankers' Acceptances, Commercial Paper, and Local Government Investment Pools. U.S. Treasury Obligations (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 Obligations.

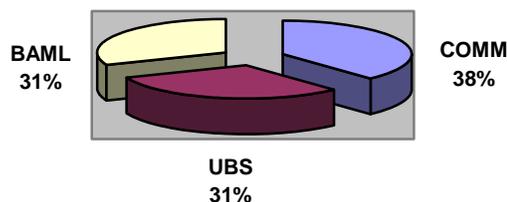
Some Agency Discount Notes are guaranteed by the full faith and credit of the U.S. Government, but most carry only a "moral obligation" of Congress to protect investors. These notes usually have higher yields than Treasury Obligations, and include federal agencies such as the Federal National Mortgage 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 Bank of America Merrill Lynch, UBS, and Commerce Bank of Kansas City, maturing weekly for cash flow purposes. The City's guidelines for diversification provide for a goal of no more than 50% of the City's total investment portfolio be invested in a single security type or with a single financial institution.

Investment Types



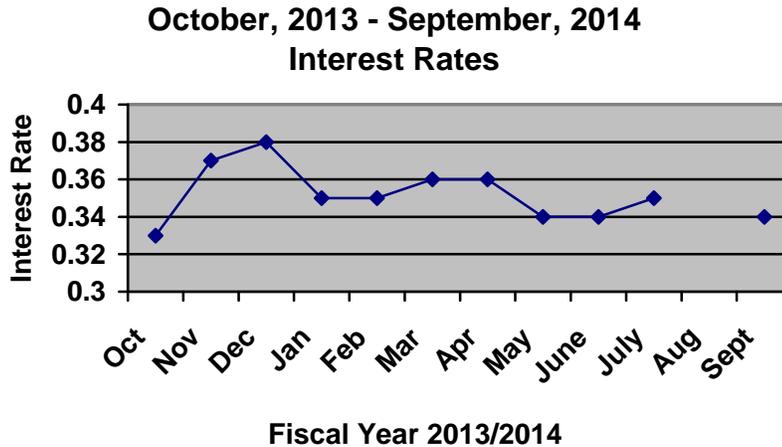
Investment Firms



FIRST QUARTER FY2015 BUDGET REPORT

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 for the month of September, 2014 was 0.34% compared to 0.36% in September, 2013. The fiscal year averaged around 0.35% a month. Because of collateral agreements with the banking institution insuring cash balances, this is as safe as investments in U.S. Treasury Bills.



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 \$60,438,580 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 \$15,378,633 held at various locations as instructed by the bond transcripts.

The charts beginning on the next page show the September 30, 2014 status of city cash by type of investment, type of restriction and unrestricted cash balances.

FIRST QUARTER FY2015 BUDGET REPORT

CASH By Type of Investment September 30, 2014

Checking Account Balance:		\$6,386,330.21
U.S. Government and Agency Securities:		
Federal Natl Mortgage Association	\$16,996,069.85	
Federal Farm Credit Bank	13,996,827.63	
Federal Home Loan Bank	17,996,408.06	48,989,305.54
Certificate of Deposits		5,000,000.00
Cash and Investments		60,375,635.75
Bond Reserves (held at various institutions)		15,378,633.12
		\$75,754,268.87

CASH By Type of Investment September 30, 2014

Unrestricted Cash Balance:		
Cash	\$6,386,330.21	
Investments	53,989,305.54	\$60,375,635.75
Restricted Cash Balance:		
Bond Reserves (various institutions)		15,378,633.12
		\$75,754,268.87

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 \$60 million “unrestricted” cash figure above by fund and designated uses (if any).

FIRST QUARTER FY2015 BUDGET REPORT

CASH

UNRESTRICTED CASH BY FUND

September 30, 2014

General - Cash	\$2,040,428.15	
Emergency	1,125,000.00	
Escrows/Grants	240,464.35	
Public Nursing/Richardson Trust/CHIP/Med Res	101,435.13	
Senior Center Foundation/WMorgan Trust	7,773.61	
Cell Phone/Downtown Economic Development	1,994,120.50	
Computer Reserve	702,941.04	\$6,212,162.78
<hr/>		
Street Maintenance- Cash		726,853.33
Parks, Recreation & Civic Facilities-Cash		(138,371.06)
Public Safety - Cash		997,756.83
CDBG- Cash		(205,232.26)
Special Allocation - Cash		2,007,035.49
Riverboat - Cash		341,342.12
Museum		315,236.52
Capital Projects - Cash		16,613,885.58
Aviation- Cash	290,124.72	
Escrows/Grants	8,815.00	298,939.72
<hr/>		
Parking - Cash	84,360.62	
Escrows	5,800.00	90,160.62
<hr/>		
Water Protection - Cash	3,956,654.70	
In House Bond Reserve/ Escrow	5,689,452.74	9,646,107.44
<hr/>		
Golf - Cash		(18,880.64)
Mass Transit - Cash		13,179,262.57
Landfill - Cash	3,344,213.91	
Post Closure	4,566,615.00	7,910,828.91
<hr/>		
Worker Compensation - Cash		769,592.62
Payroll - Cash		408,843.21
Library - Cash		4.70
St. Joseph Gateway TDD- Cash		52,472.27
Cocks Crossing CID - Cash		1,716.60
East Hills CID - Cash		1,337.15
Commons CID - Cash		0.00
Beck Road CID - Cash		5,000.00
CDBG Loan Funds - Cash		1,222,525.92
<hr/>		
		<u>\$60,438,580.42</u>
		<u><u>\$60,438,580.42</u></u>

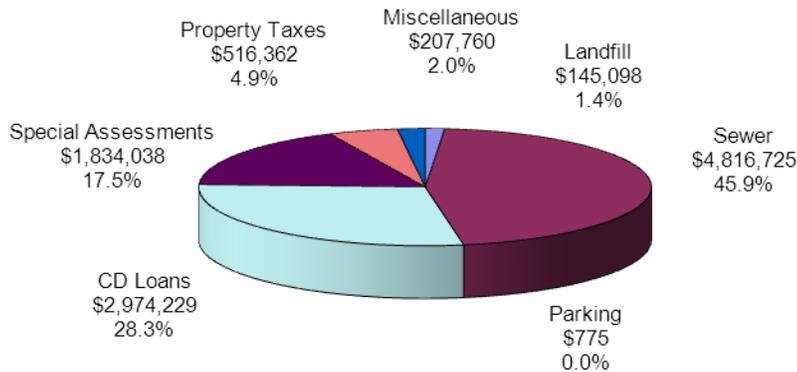
FIRST QUARTER FY2015 BUDGET REPORT

Accounts and Loans Receivable Report

COMMENTARY

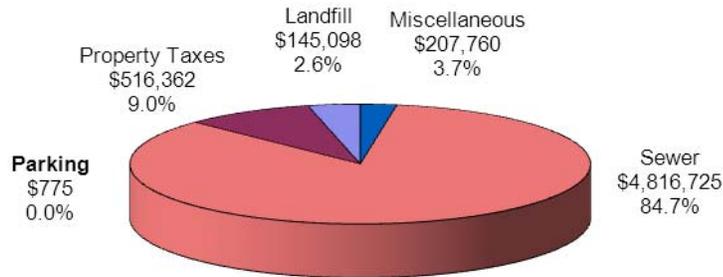
This Accounts and Loan Receivable Report covers the first quarter ended September 30, 2014. The purpose of this report is to identify the various types and amounts of receivables, discuss the City's various collection efforts and provide an estimate of receivable collectability. Total Accounts and Loans Receivable at September 30, 2014 are \$10,494,986, broken out as follows:

Accounts Receivable and Loan Receivable Report For Quarter Ended September 30, 2014



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 September 30, 2014 (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 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.

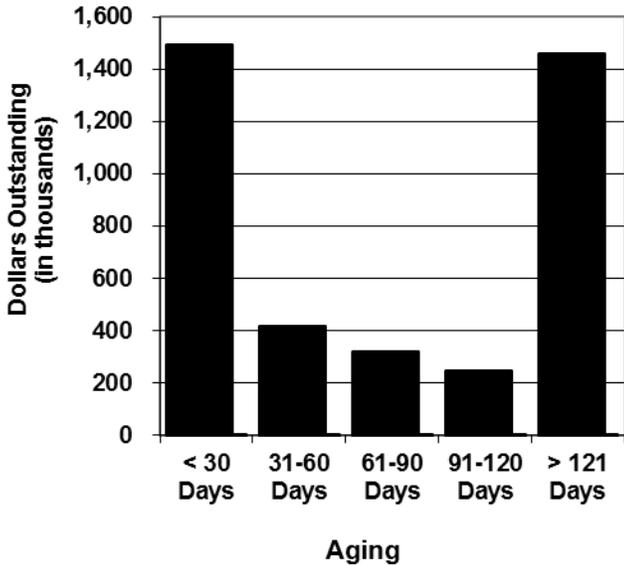
FIRST QUARTER FY2015 BUDGET REPORT

City **Water Protection Fund** receivables (84.7%), shown below include only City sewer billings. The total sewer receivable also includes South St. Joseph Industrial District, sewer surcharges, and septic load processing charges. Total sewer amounts due are \$3,935,758 as of September 30, 2014.

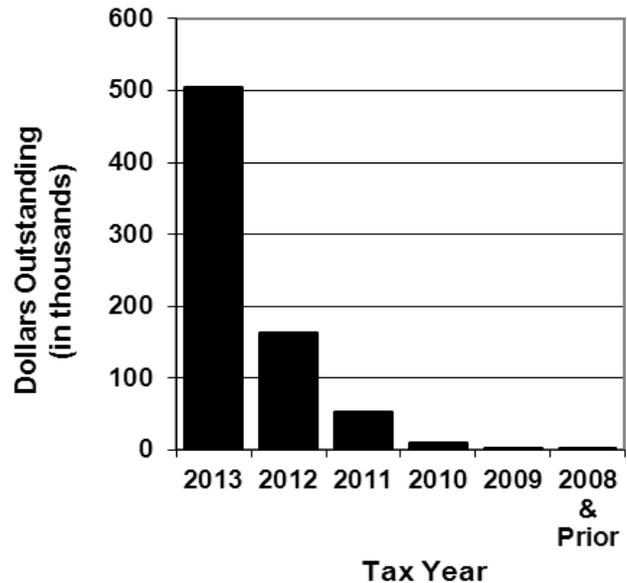
City Administrative Services staff finalized shutoff and collection policies in fiscal year 2014 and began termination of water service in July, 2014. A six-month payment plan was instituted in which citizens are granted release from termination as long as they meet the one-half payment plan over a consecutive six-month period. This has proven popular. The success of the first quarter will be evaluated in the second quarter report. Collections average \$50K to \$60K per month for those in which termination notices were sent out. Many of those accounts had never made a payment prior to receiving the shut-off notice.

The City sewer balances due include primary and secondary sewer surcharge customer user fees (\$851,996), the Oak Mill lawsuit (\$93,600), and septic load processing charges (\$532). The SSJSD balance is current. The Country Club Village (CCV) has contracted with the City to bill and collect current balances due. The CCV receivable balance of \$237,353 is also included in the fund total.

**Sewer Account Aging
As of Sept 30, 2014**



**Property Taxes Receivable
as of Sept 30, 2014**



Property Tax receivables (9.0%), (shown above) include the receivables for tax years 2013 & prior. County collections from July through September, 2014 total \$213,238, compared to \$240,306 for all funds in fiscal year 2014, an eleven (11%) percent decrease.

The City 2014 tax levies (FY15) were set on August 18, 2014 at \$1.1395 per \$100 valuation, the same levy as tax years 2013 and 2012. The Hancock allowance (1.7%) increase was allowed, but increased valuations forced the levy to remain the same. The Buchanan County Collector will be mailing out the 2014 tax bills around November 10, 2014.

FIRST QUARTER FY2015 BUDGET REPORT

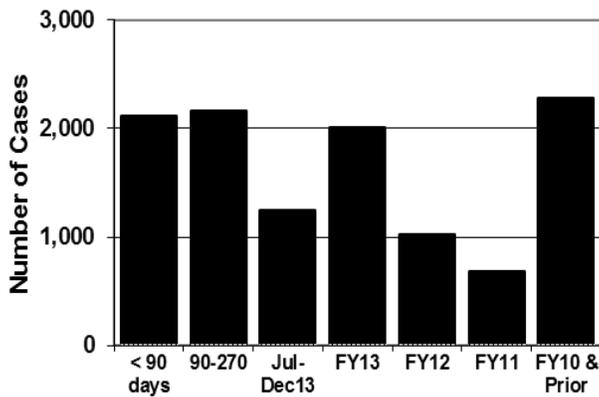
Landfill Fund receivables (2.6%) include hauler accounts set up for monthly billing and land leases approved by contract. These are billed by the Administrative Services Department based upon reports provided by Landfill staff. Total billings to date are \$437,065, a decrease of \$71,503 or four and eight-tenths (4.8%) percent over the same period in fiscal year 2014. Total tipping fee revenues of \$790,720 represent an increase of seven and seven-tenths (7.7%) percent from fiscal year 2014. Outstanding receivables, as of September 30, 2014, total \$145,098.

Public Parking receivables (<1%) include parking permits billed for City garages. Other receivables include parking citations outstanding recorded in the Parking Access database. A total of 1,571 parking citations have been written this fiscal year – 1,140 by public parking staff and 431 by police officers.

However citation amounts are not included as a receivable since there can be requests for dismissal, protested in Municipal Court, etc. Revenue is recognized when received. To date, parking fine revenues total \$29,618, of which \$25,185 (85%) are fines remitted directly to the City and from collection letters generated by Administrative Services. Municipal Court summons have resulted in the remaining \$4,433 (15%). A total of 2,075 collection letters were mailed this quarter and 6,617 citations remain as of September 30, 2014. The aging of citations is shown in the table below.

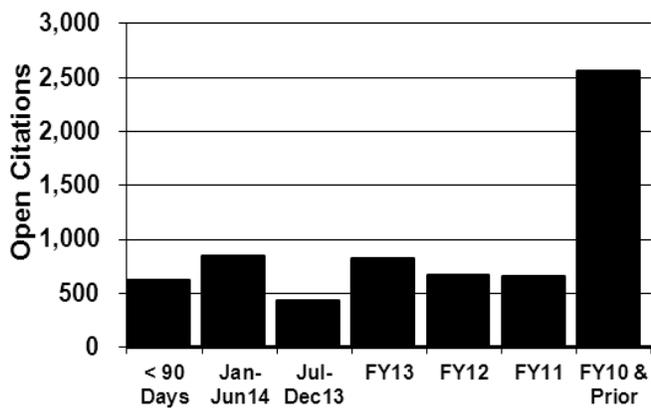
The Parking Fund continues to receive one half of the motor vehicle fees collected by the Buchanan County Collector and the \$1 fee added to Ticketmaster events at the Civic Arena to assist in parking lot maintenance fees in fiscal year 2009.

**Municipal Court Open Cases
As of Sept 30, 2014**



Aging

**Aging Open Parking Citations
as of Sept. 30, 2014**



Aging

Municipal Court receivables are recorded in the INCODE Court software. Open citations as of September 30, 2014 total 11,519 an increase of 468 citations (4%) from the previous fiscal year.

The table above shows the aging of open cases. As of September 30, 2014, court fines and fees collected total \$287,858, compared to \$327,891 for the same period in fiscal year 2014, a twelve and two-tenths (12.2%) percent decrease. City retained Court revenues are \$245,016 compared to \$282,085 in fiscal year 2014, a thirteen and one-tenth (13.1%) percent decrease. The citations filed for FY2015 total 4,194, compared to 5,288 for FY2014, a decrease of 1,094 citations (-20%) from all Departments. The largest decrease comes from the number of police officer citations filed.

FIRST QUARTER FY2015 BUDGET REPORT

Miscellaneous Receivables (3.7%) are billed by Administrative Services. Miscellaneous billings include (listed by fund):

General - 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, franchise taxes and PILOT taxes due per Chapter 100 agreements, Hockey Club and Figure Skating Club ice rentals, Birth/Death certificate monthly billings, monthly pound fees for area cities, and Buchanan County Health Contract;
 Streets Maintenance – Street/utility cuts, culvert pipe purchased for installation;
 Parks Maintenance – Horace Mann monthly leases;
 Special Allocation – Invoices sent to Buchanan County for County portion of EATS sales tax;
 Aviation – Monthly hangar leases, land leases, monthly Airport Café lease;
 Mass Transit – Bus station lease, State of Missouri bus passes purchased; franchise taxes;
 Payroll – Retiree and Cobra insurance billings.

Business Licenses/Permits are also miscellaneous receivables, but not included in the total. Permits are based upon gross receipts for the prior year which are unknown at the time of renewal.

Annual licenses, permits and inspections for business activity are billed and collected by the Customer Assistance Division and recorded in Permits Plus Software when received. A total of 1,348 new and temporary business licenses and permits have been issued since May 1, 2014, the new billing cycle. The distribution of all new business permits and licenses issued are broken down by type as follows:

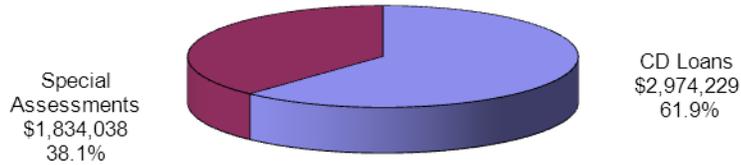
Business Licenses and Permits By Type Fiscal Year 2015

Type	FY2015		YTD Revenue	
	New	Temporary	FY15	FY14
Alarm permits (police/fire)	137	0	\$6,460	\$8,448
Alcohol server licenses	190	241	\$8,005	\$7,375
Business licenses	395	6	\$135,372	\$128,100
Fire inspection permits	50	1	\$4,285	\$3,500
Health permits/inspections	125	25	\$14,378	\$11,430
Liquor licenses	73	83	\$5,305	\$5,740
Trade licenses	22	0	\$1,151	\$2,455
Totals	992	356	\$174,956	\$167,048

Collection efforts continue for the expired business licenses due on June 30, 2014. To date, these efforts include the original renewal application and a delinquent letter. Courtesy phone calls and a summons to Municipal Court will be forthcoming for those failing to renew.

FIRST QUARTER FY2015 BUDGET REPORT

Loan & Special Assessment Accounts Receivable As of Sept 30, 2014



Lien & Special Assessment receivables (38.1%) total \$1,834,038 and include demolition liens (\$761,624), general code violations for weed and trash liens (\$1,000,639), and street and sewer improvement/use liens (\$71,774). Demolition and weed and trash liens are billed and collected by the Customer Assistance Division, with payment arrangements available on demolition liens up to a ten (10) year period in which to pay back the City. Sewer Improvements and Street Special Assessments are billed and collected by the Administrative Services Department.

Accounts deemed to be collectable may be pursued through additional collection letters and, if necessary, lawsuits filed in Buchanan County Circuit Court as a personal debt of property owners. Inspectors continue to issue summons to Municipal Court for violations. The City requests restitution for any costs incurred in cleanup of the property. Amounts paid by the defendant include fines for non-compliance and any City restitution for that particular violation.

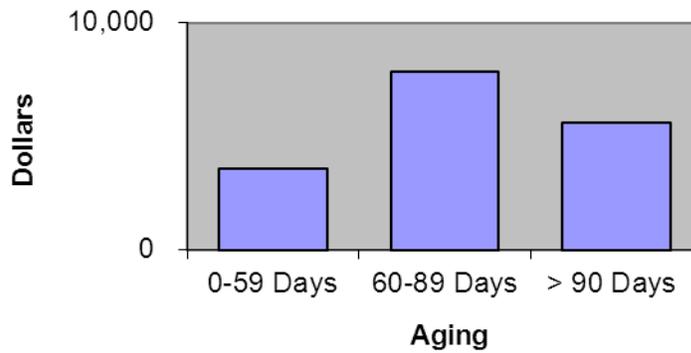
Fiscal Year 2015 year-to-date collections for all liens total \$32,874, compared to \$27,453 or an increase of \$5,421 (19.8%) for the same period in fiscal year 2014.

Aging of Special Assessments - Amount Due			
Period	Dollars	Dollars (%)	#
Current (0-90 Days)	115,364	6.3%	591
FY14	235,144	12.8%	1,033
FY13	171,919	9.4%	806
FY12	233,619	12.7%	952
FY11	134,684	7.3%	533
FY10	223,706	12.2%	541
FY09	719,601	39.2%	1,832
Total Outstanding	1,834,038	100.0%	6,288

Community Development (C.D.) Loan receivables (61.9%) 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 \$2,974,229, less than one percent (0.6%) or \$16,993 are principal and interest past due.

FIRST QUARTER FY2015 BUDGET REPORT

CDBG Loan Aging As of Sept 30, 2014



The Accounting Division in the Administrative Services Department bills and monitors these accounts. The C.D. Loan Committee, comprised of Finance personnel, Community Development and Legal staff, meet monthly to discuss accounts with balance portions greater than 30 days delinquent and decide upon the collection measures to be used, from general collection letters to foreclosure if necessary.

FIRST QUARTER FY2015 BUDGET REPORT

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 first quarter of Fiscal Year 2015 between those limits.

7/18/2014	Murphy Tractor & Equipment	\$ 5,550.00	Rental of Model 360 Padfoot Compactor - Pickup and Delivery	Landfill
7/22/2014	IHP Industrial Inc	\$ 5,500.00	Emergency Gas Line Repair	WPF
7/29/2014	Ferguson Enterprises Inc	\$ 6,415.30	Pipe, Flanges, Elbows and Couplings, bushings and flanged gate valve	WPF
8/11/2014	A & M Heating and Cooling	\$ 5,350.00	Install New Air Conditioner Furnace in Air Traffic Control Tower	Aviation
8/12/2014	Guidance Software Inc	\$ 7,389.03	Encase Enterprise External upgrade for Forensic Evidence Recovery Device (FRED)	Police
8/13/2014	Ferguson Enterprises Inc	\$ 11,242.32	Pipe and Fittings to Complete Project to by-pass the pump the Industrial Clarifier to the Aerobic Basins for Additional Treatment	WPF
8/19/2014	Simmons Law Enforcement	\$ 14,957.55	Equipment for (10) Police Vehicles	Police
8/27/2014	American Boilier and Mechanics	\$ 5,948.94	Power Head for Natural Gas Valve	WPF
9/3/2014	Physio Control Inc	\$ 11,213.75	(5) Lifepak 1000 basic w/graphical display and 5 year warranty	Fire
9/4/2013	Summit Truck Group	\$ 5,374.58	Replaced Transmission and Clutch in 901-13	Street
9/5/2014	Rushville Fertilizer Plant	\$ 6,957.00	Grass Seed, Fertilizer and Spreading for Area I, II and III	Landfill
9/5/2014	R S Electric Corp	\$ 9,291.83	Labor & Materials for Repair Control Building Air Conditioning Unit	WPF
9/8/2014	Kustom Signals Inc	\$ 13,850.00	ClearComm to Expanse Upgrade Package	Police
9/8/2014	Central Power Systems	\$ 5,251.00	Remove and Replace Transmission in Vehicle 952-82	WPLM
9/8/2014	Central Power Systems	\$ 5,360.96	Removed and Rebuilt Transmission for 952-882	WPLM
9/10/2014	Central Power Systems	\$ 19,419.47	Replace Transmissions in Engine 12	Fire
9/15/2014	Carrier Corporaton	\$ 6,820.00	Repairs to Mammoth Roof Top Units	Civic Arena
9/17/2014	Gulf States Distributors	\$ 7,008.00	Ammunition	Police
9/17/2014	Simmons Gun Specialties	\$ 15,265.50	Ammunition	Police
	** Does not include purchase orders issued for the following:			
	Community Development Rehab Loan Projects			
	Gasoline Purchases			
	Price Agreement Purchases			
	Work Orders for Professional Services approved by a Master Agreement			

FIRST QUARTER FY2015 BUDGET REPORT

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.

You Cannot Use This Form To:

1. Transfer funds to create full or regular part-time positions unless approved by Council.
2. Transfer (or use budgeted funds) to purchase a capital item/project (more than \$5,000) that has not been approved by the Council in the budget. EXCEPT – Once all budget approved capital items have been purchased, savings can be transferred.

FOR EITHER OF THE ABOVE – PREPARE AN ORDINANCE FOR COUNCIL APPROVAL.

The following report reflects routine budget transfers for the first quarter FY2015, 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.

Non-Ordinance Budget Amendments

Fiscal Year 2015

For the Quarter Ending : September 30, 2014

Transfer

<u>Number</u>	<u>Object</u>	<u>Decrease</u>	<u>Object</u>	<u>Increase</u>	<u>Comments</u>
GENERAL FUND					
<u>Community Services</u>					
BT011	1365	(500.00)	1620	500.00	BUILDING DEVELOPMENT VEHICLE
<u>Police</u>					
BT005			1120	500.00	DRIVE SOBER GRANT
			5698	500.00	
BT009			1150	1,200.00	CHILD SAFETY GRANT
			5698	1,200.00	
BT113			1120	2,300.00	STOP ACT GRANT
			1498	1,390.00	
			5698	3,690.00	
BT112			1120	500.00	JULY 4TH DWI ENFORCEMENT
			5698	500.00	
BT010			1265	1,972.00	ROLLING OVER POST FUNDS FROM FY2014
			5626	1,972.00	
<u>Health</u>					
BT006			1265	900.00	COMPREHENSIVE TOBACCO CONTROL
			1390	3,100.00	PROGRAM (CTCP) GRANT FOR THE
			1453	1,000.00	GREAT AMERICAN SMOKE OUT , KICK
			1460	500.00	BUTTS DAY, YOUTH SUMMIT & ECT.
			1470	500.00	
			1498	1,500.00	
			4680	7,500.00	

FIRST QUARTER FY2015 BUDGET REPORT

VENDOR SERVICE CONTRACTS BY DEPARTMENT

COMMENTARY

The report below lists all of the existing vendor contracts with the City. Unless otherwise noted, they are local vendors. List is 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
Land Lease Agreement Rosecrans Airport	Life Net Air Medical Service	1	4	4	Jun-2015	Jul-2019	Feb-2019	Mar-2019	AV
Legal Services Regulatory Issues	William D. Steinmeier, P.C. Jeff City, MO	6	0	0	Jun-2020	Jul-2020	Feb-2020	Mar-2020	L
Emergency Sewer Repairs	Lewis Backhoe	1	5	4	Jul-2014	Jul-2018	Apr-2018	May-2018	PW
Emergency Sewer Repairs	Sprague Excavating Co	1	5	4	Jul-2014	Jul-2018	Apr-2018	May-2018	PW
Bridge Design and Structural Analysis Assistance	HDR, Inc. Kansas City, MO	1	4	1	Aug-2014	Aug-2015	Feb-2015	Mar-2015	PW
Landfill Engineering Services	SCS Engineers /Aquaterra OP, KS	1	4	0	Aug-2015	Aug-2015	Feb-2015	Mar-2015	PW
Major Concrete Pavement Repairs	Auxier Construction	1	5	5	Aug-2014	Aug-2019	Mar-2019	Mar-2019	PW
Major Concrete Pavement Repairs	JD Bishop Construction	1	5	5	Aug-2014	Aug-2019	Mar-2019	Mar-2019	PW
Sewer Line Chemical Root Control	Elite Root Control LLc	1	5	5	Sep-2014	Sep-2019	May-2019	May-2019	PW
City-wide Trash Service	K.I.C., Inc. dba Keep It Clean, Inc.	1	2	0	Jan-2015	Jan-2015	Mar-2014	Apr-2014	AD SVS
Transit vehicle and General Liability Ins.	Crane Agency, Broker for Travelers Chesterfield, MO	1	0	0	Sep-2017	Sep-2017	Jul-2017	Aug-2017	MT
Transit Life & AD&D Insurance	OCHS, Inc. Broker for Minnesota Life St. Paul, MN	3	0	0	Sep-2017	Sep-2017	Julu-2048	Aug-2017	MT
On Call - Professional	Burns & McDonnell Engineering Co Kansas City, MO	1	4	3	Oct-2014	Oct-2017	Jun-2017	Jul-2017	PW
Asphalt Milling & Overlay	Keller Construction	1	5	1	Oct-2015	Oct-2016	Jul-2016	Aug-2016	PW
Elevator Maintenance at Joyce Raye Patterson Senior Center	Kone, Inc. Kansas City, MO	1	3	3	Nov-2014	Nov-2017	Aug-2017	Aug-2017	PR

FIRST QUARTER FY2015 BUDGET REPORT

Collection of Past Due Obligations for Municipal Court	Capital Recovery Systems, Inc. Columbus, OH	1	4	3	Nov-2014	Nov-2014	Aug-2017	Sep-2017	AD SVS
Collection of Past Due Obligations for Sewer and Other Billings	Berlin Wheeler Receivables Management Jeff City, MO	1	4	3	Nov-2014	Nov-2014	Aug-2017	Sep-2017	AD SVS
Geographic Information Services (GIS)	Midland GIS Solutions	1	4	3	Nov-2014	Nov-2014	Aug-2017	Sep-2017	AD SVS
Surveying Services	Midland Surveying, Inc.	1	4	3	Nov-2014	Nov-2014	Aug-2017	Sep-2017	AD SVS
Farmland Lease	Bryan Paden Wathena, KS	5	0	0	Dec-2014	Dec-2014	Sep-2014	Oct-2014	AV
Transit Dental Insurance	CBIZ/BCK&W Agent for Delta Dental Insurance	2	0	0	Dec-2014	Dec-2014	Oct-2014	Nov-2014	MT
Property Insurance Policy	MOPERM; CBIZ BCKW	1	Subject to Annual Renewal	Subject to Annual Renewal	Dec-2014	Dec-2014	None	None	AD SVS
Liability Insurance	MOPERM; CBIZ BCKW	1	Subject to Annual Renewal	Subject to Annual Renewal	Dec-2014	Dec-2014	None	None	AD SVS
Realty Services	Reese & Nichols Ide Capital Realty	2	3	3	Jan-2015	Jan-2018	Dec-2017	Dec-2017	CW
Self-Service Fueling Station at Rosecran	Express Flight, Inc	5	0	0	Jan-2015	Jan-2015	Oct-2014	Oct-2014	AV
Consultant	CBIZ/BCK&W	3	Optional Annual Renewal	Optional Annual Renewal	Jan-2015	Jan-2015	Oct-2014	Nov-2014	AD SVS
Softball Officiating Services	St. Joseph Umpires and Scorekeepers Association	1	4	3	Jan-2015	Jan-2018	Nov-2017	Dec-2017	PR
On Call Design Services for Wastewater Facility	Burns & McDonnell Engineering Co Kansas City, MO	1	4	4	Jan-2015	Jan-2019	Oct-2018	Oct-2018	PW
On Call Design Services for Wastewater Facility	HDR Engineering	1	4	4	Jan-2015	Jan-2019	Oct-2018	Oct-2018	PW
On Call Design Services for Wastewater Facility	Snyder & Associates, Inc.	1	4	4	Jan-2015	Jan-2019	Oct-2018	Oct-2018	PW
On Call Design Services for Wastewater Facility	Black and Veatch Corp	1	4	4	Jan-2015	Jan-2019	Oct-2018	Oct-2018	PW
On Call Design Services for Wastewater Facility	George Butler & Associates	1	4	4	Jan-2015	Jan-2019	Oct-2018	Oct-2018	PW
Professional Title Services	First American Title	1	4	0	Feb-2015	Feb-2015	Nov-2014	Nov-2014	PW
Transportation Planning Services	URS Corporation Minneapolis	1	4	2	Feb-2015	Feb-2017	Oct-2016	Nov-2016	PW

FIRST QUARTER FY2015 BUDGET REPORT

Lease of Approx 25 Acres to Plant & Harvest- former Mi-Ho Property	Wiliam L. Rotterman St. Joseph, MO	1	3	2	Feb-2015	Feb-2017	Dec, 2016	Jan, 2016	PL
Design, Testing and Planning for the Landfill	Blackstone Environmental	1	4	4	Feb, 2015	Feb, 2019	Oct-2018	Nov-2018	PW
Uniforms, Mat, Mop Rental & Laundry Svcs	UniFirst Corp Kansas City, MO	2	1	1	Mar-2015	Mar-2016	Sep-2015	Oct-2015	FS
Towing Services	R&W Tow and Recovery, Inc.	1	2	2	Mar-2015	Mar-2017	Sep-2016	Sep-2016	AD SVS
Design, Testing and Planning for the Landfill	Burns & McDonnell Engineering	1	4	4	Mar-2015	Mar-2019	Oct-2018	Nov-2018	PW
Copier Rental	ProServ	1	3	0	Apr-2015	Apr-2015	Nov-2014	Dec-2014	AD SVS
Postage Machine Lease	Lineage, Inc.	1	3	0	Apr-2015	Apr-2015	Dec-2014	Dec-2014	AD SVS
On Call- Architectural	Riverbluff Architects	1	4	0	Apr-2015	Apr-2015	Dec-2014	Jan-2015	PW
On Call- Architectural	Ellison Auxier Architects	1	4	0	Apr-2015	Apr-2015	Dec-2014	Jan-2015	PW
On Call- Architectural	Goldberg Architects	1	4	0	Apr-2015	Apr-2015	Dec-2014	Jan-2015	PW
On Call- Architectural	Creal Clark & Siefert	1	4	0	Apr-2015	Apr-2015	Dec-2014	Jan-2015	PW
City Cemetery Mowing	Hughes Lawn Service	1	3	1	May-2015	May-2016	Feb-2016	Feb-2016	PH
Backfill and Repair of Street Cuts	JD Bishop Construction	1	3	1	May-2015	May-2016	Jan-2016	Feb-2016	PW
Employee Health	Blue Cross Blue Shield of KC	1	2	0	Jun-2015	Jul-2015	Jan-2015	Apr-2015	AD SVS
Financial Advisor	Piper Jaffray	1	5	2	Jun-2015	Jun-2017	Feb-2017	Mar-2017	AD SVS
Banking	Citizen's Bank and Trust	1	4	3	Jun-2015	Jun-2018	Feb-2018	Mar-2018	AD SVS
Procurement Cards	U. S. Bank	1	4	3	Jun-2015	Jun-2018	Feb-2018	Mar-2018	AD SVS
Merchant Card Services	U. S. Bank	1	4	3	Jun-2015	Jun-2018	Feb-2018	Mar-2018	AD SVS
Backfill & Repair of Street Cuts	JD Bishop Construction	1	3	1	Jun-2015	Jun-2016	Feb-2016	Mar-2016	PW
Lockbox Processing Services	Citizens Bank & Trust	1	4	3	Jun-2015	Jun-2018	Mar-2018	Apr-2018	AD SVS
Recycling Services	RSP, Inc.	2	3	2	Jun-2015	Jun-2017	Feb-2017	Apr-2017	PW
Exclusive, Non-Alcoholic Beverage Sponsorship for Fairview Golf Course	Pepsi Beverages Co	5	0	0	May-2015	May-2015	Feb-2015	Feb-2015	PR
Construction and Design Related Issued	Seigfreid, Bingham, Levy, Selzer & Gee, Kansas City, MO	5	0	0	Jun-2015	Jun-2015	Feb-2015	Mar-2015	L
Auditing	Cochran, Head	5	0	0	Jun-2015	Jun-2015	Dec-2014	Jan-2015	AD SVS

FIRST QUARTER FY2015 BUDGET REPORT

Employee Assistance Program	Heartland Counseling Services	2	1	1	Jun-2015	Jun-2015	Mar-2015	Mar-2015	MT
Bond Counsel	Gilmore and Bell Kansas City, MO	5	0	0	Jun-2015	Jun-2015	Feb-2015	Mar-2015	AD SVS
Workers' Compensation Third Party Administrator	Thomas McGee, L.C. Kansas City, MO	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2015	Jun-2015	None	None	AD SVS
Workers' Compensation Bond	Safety National Casualty Co. Brokered by Thomas McGee	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2015	Jun-2015	None	None	AD SVS
Workers' Compensation Excess Insurance Greater than \$350,000 per claim	Safety National Casualty Co. Brokered by Thomas McGee, L.C.	1	Subject to Annual Renewal	Subject to Annual Renewal	Jun-2015	Jun-2015	None	None	AD SVS
OPEB GASB 45 Actuarial Services	Clarity in Numbers LLC	1	5	3	Jun-2015	Jun-2018	Mar-2018	Apr-2018	AD SVS
Exclusive Beverage Sponsorship - Bode Ice Arena/Sports Complex	7UP/Snapple Group	5	0	0	Aug-2015	Aug-2015	Apr-2015	Apr-2015	PR
Sanitary Sewer Rehabilitaiton Services using Cured-In-Place Pipe	SAK Construction, LLC O'Fallon, MO	1	Subject to Annual Renewal	Subject to Annual Renewal	Oct-2015	Oct-2015	None	None	PW
Transit Drug Screen	OHS - COMPCARE	3	0	0	Dec-2015	Dec-2015	Oct-2015	Nov-2015	MT
Design Services	Cook, Flat & Strobel Engineers, P.A.	1	4	1	Feb-2015	Feb-2016	Oct-2015	Nov-2015	PW
Design Services	Snyder & Associates, Inc.	1	4	1	Feb-2015	Feb-2016	Oct-2015	Nov-2015	PW
Legal Services Environmental Issues	B W Law Group	5	0	0	Jun-2016	Jun-2016	Mar-2016	Mar-2016	L
Transit Advertising Signs	Houck Transit Advertising St. Paul, MN	5	0	0	Oct-2016	Oct-2016	Jun-2016	Jul-2016	MT
Patee Market Snow Removal	Jesse Kincaid dba Kincaid Company	3	0	0	Oct-2016	Oct-2016	Jul-2016	Aug-2016	PH
Transit Pension Actuarial Services	CBIZ Benefits & Insurance Cumberland, MD	3	0	0	Dec-2016	Dec-2016	Oct-2016	Nov-2016	MT
Automated Vending Services - St. Joseph Transit Properties	Acme Music & Vending	3	0	0	Apr-2017	Apr-2017	Jan-2017	Feb-2017	MT
Legal Services Labor and Employment Law	The Lowenbaum Partnership, LLC St. Louis, MO	5	0	0	Jun-2017	Jun-2017	Mar-2017	Apr-2017	L

FIRST QUARTER FY2015 BUDGET REPORT

Lease of Landfill Property for Farming	Bill Bywaters	5	0	0	Jun-2017	Jun-2017	Mar-2017	Apr-2017	LF
Exclusive, Non-Alcoholic Beverage Products at St. Joseph Rec Center	Pepsi Beverages Company	5	0	0	Jul-2017	Jul-2017	Mar-2017	Apr-2017	PR
Lawn and Lot Care Services for Transit	Mark's Law Mowing	3	0	0	Oct-2017	Oct-2017	Nov-2017	Nov-2017	MT
Aviation Planning and On-Call Design Services	Jviation, Inc. Jeff City, MO	5	0	0	Jan-2018	Jan-2018	Sep-2017	Oct-2017	AV
Transit Management Services	First Transit Cincinnati, OH	5	0	0	Jun-2018	Jun-2018	Jan-2018	Mar-2018	MT
Legal Services Planning and Zoning Issues	Williams & Campo, P.C. Lee's Summit	5	0	0	Jun-2018	Jun-2018	Feb-2018	Mar-2018	L
Legal Services Planning and Zoning Issues	Cunningham, Vogel I& Rost, St. Louis, MO	5	0	0	Jun-2018	Jun-2018	Feb-2018	Mar-2018	L
Lease Space at Horace Mann Community Center	Community Action Partnership	6	0	0	Aug-2018	Aug-2018	May-2018	Jun-2018	CD
Exclusive Non-Alcoholic Beverage Sponsorship for Products sold at the St Joseph Civic Arena	Pepsi Beverages, Inc.	5	0	0	Nov-2018	Nov-2018	Sep-2018	Sep-2018	PR
Provide Service on the Infrastructure of the Public Safety Radio System at All Sites	Motorola, Inc.	6	0	0	Dec-2019	Dec-2019	None	None	Police
Lease for Restaurant Space at Rosecrans Memorial Airport	Cheryl Green dba the Diner at Rosecrans	1	9	9	Oct-2014	Oct-2023	Jul-2023	Jul-2023	AV
Herzog Contracting Company Land Lease	Flight Department	50	0	0	Jul-2043	Jul-2043	None	None	AV
BMS Land Lease	Dan Bayer 100 N. Airport Rd	99	0	0	Oct-2067	Oct-2067	None	None	AV
C-1 Aircraft Hangar	Bill Brown	Month to Month Lease	0	0	Month to Month Lease	Month to Month Lease	None	None	AV

TIF PROJECT UPDATES
for Quarter Ended
September 30, 2014

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		BUDGET	ACTUAL	BUDGET	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	\$34,086,629	\$1,148,025	\$0	\$2,427,285	\$489,313	(\$3,085,997)
				Added a portion of Phase 2 into Phase 1 for Theater		Cover additional County costs in Phases 1 & 2.	RED reimbursed \$28,194,202 County 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.		Includes Penalty/Interest assessed for late payment of taxes	Includes City and County local sales tax, County Use tax and Franchise Tax incremental EATS	County Use tax added in FY14.	Sales tax to date down 17.4% from FY2013. FY14 new tenants - Ulta and Kirklands. Sleep Number and Sports Clips newest tenants.
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 - 2,722.	\$7,000,000				\$6,766,097	\$678,120		\$120,130	\$16,660	#VALUE!
							Developer completely reimbursed the approved \$5,600,000 for property acquisition, demolition, and site improvements. City reimbursed \$1,166,097 for improvements to Stockyards Expressway.			Includes City, County and Franchise Tax incremental EATS.	Also includes cafeteria tenant sales taxes, not previously budgeted.	Triumph donated \$100,000 to SJSD for first 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	105145 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 \$2,500,000 certified. \$200,000 withheld for façade.				\$2,304,210	\$114,944		\$255,425	\$61,798	#VALUE!
									Includes Penalty/Interest assessed for late payment of taxes		Includes add'l Hotel/Motel taxes, 1% TDD tax, and 1/2 of (.5%) Downtown CID Sales Tax. Also contributing to the increase is increased H/M tax rate.	
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	N/A
									No PILOTS anticipated			

TIF PROJECT UPDATES
for Quarter Ended
September 30, 2014

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		BUDGET	ACTUAL	BUDGET	ACTUAL	
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 detension, 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			\$1,014,382	\$229,796		\$126,490	\$7,214	#VALUE! City infrastructure (30%) - \$5,655
				Add'l phases plus overages on site work. Approved SO 7045-3/26/07			Costs certified to date - \$4,484,898.42 EBR - \$2,757,896.24 HHS - \$ 1,727,002.18			Total EATS (70%) per Agreement, 30% to City Public Infrastructure		
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 reimbursement request has been submitted. Approved by TIF Commissoon for activation, awaiting Council vote in November.
									No PILOTS anticipated			
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 Mitchell Avenue Corridor.	\$3,974,270	\$5,272,673			Pay As You Go Completed - \$162,673. Bonds - \$4,495,370.12	\$414,695	\$0	\$10,165	\$1,482	(\$423,378) Franchise Tax and EATS Sales tax from cafeteria within American Family facility.
				Approved by SO 7224 on 12/3/07/bond issuance per SO7361 on 5/19/08.								
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	\$791	\$0	\$10	\$0	(\$801) No reimbursement requests have been submitted.
							In addition to the \$1m grant reimbursed during the demolition of the hospital, a request was submitted and approved in FY14 totalling \$241,500			No activity.	Franchise taxes only on utility usage by upstairs tenants.	

TIF PROJECT UPDATES
for Quarter Ended
September 30, 2014

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		BUDGET	ACTUAL	BUDGET	ACTUAL	
East Hills Redevelopment Project - TIF Approved Dec, 2007 - Redevelopment Agreement Approved 1/3/08	Currently Pay As You Go Proposed Bond Issuance.	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 TIF - \$30,897,042 CID - \$15,642,374 Per SO7279 passed 2/11/08.			Total CID Revenue - \$3,768,164.42 CID Disbursed to date: \$ 1,856,950.63 TIF Costs Certified to Date: \$22,118,296 CID Costs Certified to Date: \$14,796,999 Additional Requests pending approval: CID - \$845,375, TIF - \$8,778,746	\$570,950	\$0	\$522,680	\$88,470	(\$1,005,160) New construction - Five Guys, Great Clips, and Pancheros. Notable new tenants - Victoria's Secret and Rally House. FY2012 first fiscal year in which base surpassed.
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 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				Sewer Improvements - \$2,378,839.65 Pay As You Go - \$80,500 \$2,463,930.29- Certified to Date	\$149,921	\$0	\$0	\$0	(\$149,921) Real proptry taxes being received/distributed to Developer. Few homes completed and franchise taxes being received. Other revenue source - \$500 sewer connection fee assessed per property.
Center Building Redevelopment Project Approved January 25, 2010 Developer: Mid-City Partnership, Inc.	Pay As You Go	Project includes development listed at 613 Edmond St. and 119-123 S. 6th St. Renovation includes removal of the 1961 sheet metal façade and the restoration of the remaining exterior building elements. Building encompasses 19,060 sq. ft and will be divided into one 15,250 sq. ft unit for restaurant/banquet facilities with three planned retail/office units at 609, 611 and 613 Edmond St. for a total of 3,810 sq. ft, office/retail space. The Brazilian Steakhouse is currently under construction. To date - Aqua Vital Salon and 2 Trendy LLC have	\$1,355,097				\$109,889 \$1,197,597.00- Certified to Date	\$12,158	\$0	\$30,540	\$7,228	(\$35,470) Now includes 50% Downtown CID Sales . Ground Round opened June, 2012. Also includes 50% of Downtown CID Sales taxes received within this TIF. New tenant - Rabbit Hole, July, 2014.

TIF PROJECT UPDATES
for Quarter Ended
September 30, 2014

TIF PROJECT NAME	TYPE	PROJECT STATUS	TOTAL APPROVED REIMBURSABLE COSTS				AMOUNT REIMBURSED TO DATE	PROPERTY TAX PILOTS		SALES TAX EATS		MORE THAN/ (LESS THAN) TREND
			ORIGINAL	1ST AMENDED	2ND AMENDED	3RD AMENDED		BUDGET	ACTUAL	BUDGET	ACTUAL	
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). Special Ordinance No. 8124 (12/13/10) amended Developer Agreement to forego calculated base effective (1/14/08).	\$6,503,977				\$2,864,030	\$8,092	\$0	\$555,170	\$117,777	(\$445,485)
			City reimbursable \$5,754,977.36 CID tax to pay \$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. Interest reimbursed up to 8 1/2%.		Tax year 2013 - land assessed as Agricultural on undeveloped land.		City Sales Tax EATS Only.	FY12 - Base \$250K eliminated per Second Amended Agreement starting July 11.
Developer Agreement - Fountain Creek Approved July, 2008 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.	\$1,815,454 per Special Ordinance No. 7420, passed 7/28/08.				\$0	\$0	\$0	\$0	\$0	To date residential homes only constructed. No sales tax anticipated yet. No reimbursement requests have been submitted.
Developer Agreement - Cook Crossings Approved April, 2011 Developer: St. Joseph Partners, LLC	Pay As You Go	Approximately 12.15 acres of commercial use development with a capital investment of \$13.65 million at the intersection of Cook Road and North Belt Highway. Phase I completion date tentatively set as September 30, 2012. Phase 2 completion date tentatively set as October 31, 2012. CID sales tax also to be initiated - 1% sales tax and .a special assessment of \$.40 per square foot upon the tenants annually. Distribution 50% of City General Sales taxes only.	City reimbursable \$900,000, plus interest - SO8195, passed 4/18/11. SO8196, passed 4/18/11				Certified to Date: CID - \$6,054,791.57 STRA - \$644,964.22 CID - \$3,600,048 CID Special Assessments - \$1,906,890; STR (.75%) - \$1,290,521	\$77,000	\$0	\$75,562	\$30,430	Dick's Sporting Goods, Aldi's, Pet Smart, Verizon, Starbucks, and Dental Clinic are open. CID own entity, with none of the proceeds going to development itself.