
TRANSMITTAL

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

THROUGH: Bryan Carter, City Manager

FROM: Tom Mahoney, Director of Administrative Services

DATE: January 20, 2021

SUBJECT: December FY2021 Financial Report

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

The following sections are included in the packet:

1. Fund Balance Overview
2. Revenue & Expenditure Summary by Fund/Function
3. Revenue & Expenditure Comparisons to Budget & Prior Year
4. Current CIP Projects
5. Riverboat & Cell Phone Breakdown
6. Charts for December FY21 Historical Comparison
 - a. Sales Tax
 - b. Property Tax
 - c. Utility Tax
 - d. Fund Revenues
 - e. Salaries/Wages
7. Charts for January FY21 Sales Tax

December FY2021 Financial Report

For the Month Ending December 31, 2020

FY21 PROJECTED FUND BALANCE

As of 6/30/21

	Beginning			Ending	
	Fund Balance	Revenue	Expense	Net	Fund Balance
General Fund					
Mayor Council		\$	237,854	\$ (237,854)	\$ (237,854)
City Clerk			194,022	(194,022)	(194,022)
Muni Court	\$	527,600	521,812	5,788	5,788
City Manager		-	841,756	(841,756)	(841,756)
Human Resources		-	484,474	(484,474)	(484,474)
Legal		-	786,635	(786,635)	(786,635)
Community Development		1,227,452	1,955,455	(728,003)	(728,003)
Admin Services		17,650	1,844,524	(1,826,874)	(1,826,874)
Police		3,646,003	16,412,131	(12,766,128)	(12,766,128)
Fire		2,756,012	13,657,994	(10,901,982)	(10,901,982)
Parks		4,633,166	5,586,960	(953,794)	(953,794)
Health		5,017,096	4,646,509	370,587	370,587
Public Works		7,210,238	7,731,200	(520,962)	(520,962)
Unallocated	13,301,099	29,751,949	796,927	28,955,022	42,256,121
Unrestricted	13,301,099	54,787,166	55,698,253	(911,087)	12,390,012
<i>Riverfront Ec Dev(a)</i>	<i>4,427,843</i>	<i>573,332</i>	<i>3,944,500</i>	<i>(3,371,168)</i>	<i>1,056,675</i>
<i>Computer Network(a)</i>	<i>(1,701)</i>	<i>315,269</i>	<i>670,818</i>	<i>(355,549)</i>	<i>(357,250)</i>
<i>Cell Phone(a)</i>	<i>337,884</i>	<i>508,000</i>	<i>640,020</i>	<i>(132,020)</i>	<i>205,864</i>
<i>Street Enhancement Tax(a)</i>	<i>792,229</i>	<i>4,240,000</i>	<i>3,600,000</i>	<i>640,000</i>	<i>1,432,229</i>
<i>Vacant Structure(a)</i>	<i>6,918</i>	<i>100,000</i>	<i>100,000</i>	<i>0</i>	<i>6,918</i>
<i>Land Bank(a)</i>	<i>0</i>	<i>150,000</i>	<i>150,000</i>	<i>0</i>	<i>0</i>
Restricted	5,563,173	5,886,601	9,105,338	(3,218,737)	2,344,436
Total General Fund	\$ 18,864,272	\$ 60,673,767	\$ 64,803,591	\$ (4,129,824)	\$ 14,734,448
Special Revenue Funds					
Public Safety Fund					
Police			3,897,504	(3,897,504)	(3,897,504)
Fire			2,201,386	(2,201,386)	(2,201,386)
Health			531,332	(531,332)	(531,332)
Unallocated		6,289,062	0	6,289,062	6,289,062
Total Public Safety Fund	\$ 947,566	\$ 6,289,062	\$ 6,630,222	\$ (341,160)	\$ 606,406
Streets Maintenance Fund	649,046	4,375,216	4,469,446	(94,230)	554,816
Parks Maintenance Fund	297,578	1,146,950	1,273,829	(126,879)	170,699
Special Allocation Fund	3,479,384	11,198,704	8,135,648	3,063,056	6,542,440
Gaming Initiatives Fund	171,155	750,000	792,750	(42,750)	128,405
Museum Fund					
Operations		529,725	529,725	0	0
Capital Projects		50,000	50,000	0	0
Total Museum Fund	\$ 125,455	\$ 579,725	\$ 579,725	\$ -	\$ 125,455
CDBG Fund	(195,627)	3,089,213	3,091,579	(2,366)	(197,994)
CDBG Loans Fund	0	0	0	0	0
Total Special Revenue Funds	\$ 5,474,557	\$ 27,428,870	\$ 24,973,200	\$ 2,455,671	\$ 7,930,228
Capital Project Fund					
Capital Projects Fund	7,129,373	6,573,521	6,540,577	32,944	7,162,317
Total Capital Project Fund	\$ 7,129,373	\$ 6,573,521	\$ 6,540,577	\$ 32,944	\$ 7,162,317

FY21 PROJECTED FUND BALANCE

As of 6/30/21

	Beginning			Ending	
	Fund Balance	Revenue	Expense	Net	Fund Balance
Enterprise Funds					
Aviation Fund					
Operations		506,220	740,515	(234,295)	(234,295)
Capital Projects		4,559,775	4,559,775	0	0
Total Aviation Fund	\$ (799,243)	\$ 5,065,995	\$ 5,300,290	\$ (234,295)	\$ (1,033,537)
Parking Fund					
Operations		365,180	303,396	61,784	61,784
Capital Projects		253,852	253,852	0	0
Total Parking Fund	\$ (486)	\$ 619,032	\$ 557,248	\$ 61,784	\$ 61,297
Sewer Fund					
Operations		30,877,838	15,687,394	15,190,444	15,190,444
Capital Projects		18,829,592	40,209,675	(21,380,082)	(21,380,082)
Total Sewer Fund	\$ 21,140,543	\$ 49,707,430	\$ 55,897,069	\$ (6,189,639)	\$ 14,950,905
Golf Fund					
	\$ 2,385	\$ 774,232	\$ 762,541	\$ 11,691	\$ 14,076
Transit Fund					
Operations		8,362,104	7,265,361	1,096,743	1,096,743
Capital Projects		1,066,720	1,333,400	(266,680)	(266,680)
Total Transit Fund	\$ 18,518,879	\$ 9,428,824	\$ 8,598,761	\$ 830,063	\$ 19,348,942
Landfill Fund					
Operations		7,229,900	3,816,804	3,413,096	3,413,096
Capital Projects		0	1,523,000	(1,523,000)	(1,523,000)
Total Landfill Fund	\$ 8,768,963	\$ 7,229,900	\$ 5,339,804	\$ 1,890,096	\$ 10,659,059
Total Enterprise Funds	\$ 47,631,042	\$ 72,825,413	\$ 76,455,714	\$ (3,630,301)	\$ 44,000,742
General Fund	18,864,272	60,673,767	64,803,591	(4,129,824)	14,734,448
Special Revenue Funds	5,474,557	27,428,870	24,973,200	2,455,671	7,930,228
Capital Project Fund	7,129,373	6,573,521	6,540,577	32,944	7,162,317
Enterprise Funds	47,631,042	72,825,413	76,455,714	(3,630,301)	44,000,742
Total All Funds	\$ 79,099,244	\$ 167,501,572	\$ 172,773,082	\$ (5,271,510)	\$ 73,827,734

Revenue and Expenditures by Fund as of 12/31/20

Fund#	Fund Name	FY21 Beginning			FY21 Current	
		Fund Balance	Revenue	Expenditures	RV - XP	Fund Balance
001	General	\$18,864,272	\$25,225,305	\$30,370,976	(\$5,145,671)	\$13,718,601
101	Streets Maintenance	649,046	1,672,201	1,847,000	(174,799)	474,247
105	Parks Maintenance	297,578	351,087	589,430	(238,343)	59,236
125	Public Safety Tax	947,566	3,387,527	3,010,856	376,672	1,324,237
140	Community Development	(195,627)	853,148	1,114,031	(260,883)	(456,510)
150	Special Allocation	3,479,384	3,877,272	2,632,493	1,244,779	4,724,163
170	Gaming Initiatives	171,155	417,292	556,423	(139,132)	32,023
190	St. Joseph Museums Tax	125,455	75,710	245,633	(169,922)	(44,467)
398	Capital Projects	7,129,373	3,368,208	1,727,809	1,640,399	8,769,772
400	Aviation	(799,243)	288,729	453,360	(164,630)	(963,873)
410	Public Parking	(486)	92,317	93,113	(796)	(1,282)
420	Water Protection	21,140,543	22,592,465	14,692,872	7,899,593	29,040,136
430	Municipal Golf	2,385	390,054	499,064	(109,009)	(106,624)
460	Mass Transit	18,518,879	7,686,727	4,540,065	3,146,662	21,665,541
470	Landfill	8,768,963	3,781,858	2,716,293	1,065,566	9,834,529
760	Community Dev Rehab Loan	0	15,452	0	15,452	15,452
765	Home Loan	0	14,681	52,581	(37,901)	(37,901)
Grand Total		\$79,099,244	\$74,090,034	\$65,141,997	\$8,948,037	\$88,047,281

General Fund Revenue and Expenditures - By Department as of 12/31/20

Department	Revenue	Expenditures	RV - XP
Mayor & City Council	\$0	\$98,013	(\$98,013)
City Clerk	0	91,053	(91,053)
Municipal Court	209,509	262,013	(52,504)
City Manager	0	409,166	(409,166)
Human Resources	1	189,082	(189,081)
Legal	-	406,089	(406,089)
Community Services	1,143,569	2,658,304	(1,514,735)
Administrative Services	138,693	1,480,741	(1,342,047)
Police	1,736,207	8,390,363	(6,654,156)
Fire	1,561,311	6,964,600	(5,403,289)
Parks, Recreation, and Civic Facilities	896,026	2,662,237	(1,766,211)
Public Health	1,396,143	2,435,632	(1,039,489)
Public Works	6,382,336	3,631,102	2,751,234
Non-Departmental	11,761,508	692,580	11,068,928
Grand Total	\$25,225,305	\$30,370,976	(\$5,145,671)

Revenue and Expenditures by Function as of 12/31/20

Function	Revenue	Expenditures	RV - XP
General Govt	\$18,401,763	\$9,953,965	\$8,447,798
Public Safety	6,685,046	18,100,153	(11,415,108)
Hwys & Streets	8,054,537	5,478,101	2,576,435
Health & Welfare	1,499,653	3,474,141	(1,974,488)
Parks & Rec	1,247,113	3,251,667	(2,004,554)
Golf Services	390,054	499,064	(109,009)
Public Works	1,562	161,393	(159,831)
Aviation Services	288,729	453,360	(164,630)
Parking Services	92,317	93,113	(796)
Sewer Services	22,592,465	14,692,872	7,899,593
Transit Services	7,686,727	4,540,065	3,146,662
Landfill Services	3,781,858	2,716,293	1,065,566
Capital Outlay	3,368,208	1,727,809	1,640,399
Grand Total	\$74,090,034	\$65,141,997	\$8,948,037

Actual Expenditures vs Budget as of 12/31/20
Recap By Fund

Fund #	Fund Name	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
001	General	\$29,449,185	\$30,370,976	\$921,791	3.1%	\$64,803,591	\$30,370,976	46.9%	\$34,432,615
101	Streets Maintenance	1,606,622	1,847,000	240,378	15.0%	4,469,446	1,847,000	41.3%	2,622,446
105	Parks Maintenance	668,923	589,430	(79,493)	-11.9%	1,273,829	589,430	46.3%	684,399
125	Public Safety Tax	3,370,588	3,010,856	(359,733)	-10.7%	6,630,222	3,010,856	45.4%	3,619,367
140	Community Development	990,037	1,114,031	123,993	12.5%	3,091,579	1,114,031	36.0%	1,977,549
150	Special Allocations	3,732,105	2,632,493	(1,099,612)	-29.5%	8,135,648	2,632,493	32.4%	5,503,155
170	Gaming Initiatives	574,163	556,423	(17,740)	-3.1%	788,750	556,423	70.5%	232,327
190	St. Joseph Museums Tax	267,121	245,633	(21,488)	-8.0%	579,725	245,633	42.4%	334,093
398	Capital Projects	4,305,231	1,727,809	(2,577,422)	-59.9%	6,540,577	1,727,809	26.4%	4,812,768
400	Aviation	3,559,549	453,360	(3,106,189)	-87.3%	5,300,290	453,360	8.6%	4,846,930
410	Public Parking	157,262	93,113	(64,149)	-40.8%	557,248	93,113	16.7%	464,136
420	Water Protection	15,286,280	14,692,872	(593,407)	-3.9%	55,897,069	14,692,872	26.3%	41,204,197
430	Municipal Golf	487,168	499,064	11,896	2.4%	762,541	499,064	65.4%	263,478
460	Mass Transit	10,609,031	4,540,065	(6,068,966)	-57.2%	8,598,761	4,540,065	52.8%	4,058,696
470	Landfill	1,953,440	2,716,293	762,853	39.1%	5,339,804	2,716,293	50.9%	2,623,512
760	CD Rehab Loan	0	0	0	0.0%	0	0	0.0%	0
765	Home Revolving Loan	48,831	52,581	3,750	7.7%	0	52,581	0.0%	(52,581)
Grand Total		\$77,065,534	\$65,141,997	(\$11,923,538)	-15.5%	\$172,769,082	\$65,141,997	37.7%	\$107,627,085

Actual Expenditures vs Budget as of 12/31/20
Recap By Function

Function	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
General Govt	\$9,819,588	\$9,953,965	\$134,377	1.4%	\$23,031,356	\$9,953,965	43.2%	\$13,077,390
Public Safety	17,970,595	18,100,153	129,559	0.7%	36,169,016	18,100,153	50.0%	18,068,862
Hwys & Streets	6,067,470	5,478,101	(589,368)	-9.7%	15,800,646	5,478,101	34.7%	10,322,544
Health & Welfare	3,319,787	3,474,141	154,354	4.6%	7,611,482	3,474,141	45.6%	4,137,341
Parks & Rec	3,437,845	3,251,667	(186,178)	-5.4%	6,860,789	3,251,667	47.4%	3,609,123
Golf Services	487,168	499,064	11,896	2.4%	762,541	499,064	65.4%	263,478
Public Works	92,289	161,393	69,104	74.9%	299,502	161,393	53.9%	138,109
Aviation Services	3,559,549	453,360	(3,106,189)	-87.3%	5,300,290	453,360	8.6%	4,846,930
Parking Services	157,262	93,113	(64,149)	-40.8%	557,248	93,113	16.7%	464,136
Sewer Services	15,286,280	14,692,872	(593,407)	-3.9%	55,897,069	14,692,872	26.3%	41,204,197
Transit Services	10,609,031	4,540,065	(6,068,966)	-57.2%	8,598,761	4,540,065	52.8%	4,058,696
Landfill Services	1,953,440	2,716,293	762,853	39.1%	5,339,804	2,716,293	50.9%	2,623,512
Capital Outlay	4,305,231	1,727,809	(2,577,422)	-59.9%	6,540,577	1,727,809	26.4%	4,812,768
Grand Total	\$77,065,534	\$65,141,997	(\$11,923,538)	-15.5%	\$172,769,082	\$65,141,997	37.7%	\$107,627,085

**Actual Expenditures vs Budget as of 12/31/20
Recap By Element**

GL Code	GL Group	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
11	Salary & Wages	17,342,995	16,889,683	(453,312)	-2.6%	34,784,847	16,889,683	48.6%	17,895,163
12	Employee Benefits	8,790,663	9,083,251	292,588	3.3%	19,694,886	9,083,251	46.1%	10,611,635
13	Material and Supplies	2,543,989	1,980,745	(563,244)	-22.1%	5,767,032	1,980,745	34.3%	3,786,287
14	Outside Services	16,005,536	16,401,900	396,365	2.5%	29,409,408	16,401,900	55.8%	13,007,508
15	Other Charges Including Debt Service	15,603,095	13,919,384	(1,683,711)	-10.8%	36,363,022	13,919,384	38.3%	22,443,638
16	Capital Outlay (Over \$5,000)	7,990,706	1,488,172	(6,502,534)	-81.4%	2,642,404	1,488,172	56.3%	1,154,232
17	Capital Improvments	8,788,550	5,378,861	(3,409,689)	-38.8%	44,107,484	5,378,861	12.2%	38,728,622
Grand Total		\$77,065,534	\$65,141,997	(\$11,923,538)	-15.5%	172,769,082	65,141,997	37.7%	\$107,627,085

Revenue vs Budget as of 12/31/20
Recap By Element

Element #	Element Name	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
20	Real Property Tax	\$1,711,314	\$1,377,400	(\$333,914)	-19.5%	\$9,410,740	\$1,377,400	14.6%	\$8,033,340
21	Personal Property Tax	592,365	493,644	(98,721)	-16.7%	3,845,704	493,644	12.8%	3,352,060
22	Other Personal Property	687,685	742,052	54,367	100.0%	5,220,251	742,052	14.2%	4,478,199
23	Utility Based Taxes	3,445,057	3,219,872	(225,185)	-6.5%	6,476,970	3,219,872	49.7%	3,257,098
24	Sales Tax (1)	24,759,208	25,867,667	1,108,459	4.5%	50,283,064	25,867,667	51.4%	24,415,397
26	Licenses	475,499	380,992	(94,507)	-19.9%	1,509,160	380,992	25.2%	1,128,168
28	Permits	84,091	87,278	3,187	3.8%	236,391	87,278	36.9%	149,113
30	Fines	390,991	334,523	(56,468)	-14.4%	738,400	334,523	45.3%	403,877
32	Rents	627,255	530,212	(97,043)	-15.5%	1,161,033	530,212	45.7%	630,821
34	Parking Fees	62,356	39,456	(22,900)	-36.7%	104,800	39,456	37.6%	65,345
35	Inspection Fees	234,984	190,711	(44,273)	-18.8%	331,290	190,711	57.6%	140,579
36	Health Fees	173,966	203,544	29,579	17.0%	417,290	203,544	48.8%	213,746
37	Recreation Fees	230,072	143,920	(86,152)	-37.4%	543,797	143,920	26.5%	399,877
38	Nature Center User Fees	42,073	23,622	(18,451)	-43.9%	93,500	23,622	25.3%	69,878
39	Civic Facilities Charges	158,296	45,248	(113,048)	-71.4%	474,100	45,248	9.5%	428,852
40	Municipal Golf Charges	288,163	339,575	51,412	17.8%	699,800	339,575	48.5%	360,225
41	Bode Ice Arena Charges	133,542	95,307	(38,235)	-28.6%	263,200	95,307	36.2%	167,893
42	User Charges	155,686	114,121	(41,565)	-26.7%	314,000	114,121	36.3%	199,879
43	Sanitary Sewer Charges	15,632,567	15,691,832	59,265	0.4%	30,398,800	15,691,832	51.6%	14,706,968
44	Landfill Charges	3,477,848	3,567,937	90,089	2.6%	6,960,000	3,567,937	51.3%	3,392,063
46	Charges for Services	1,145,490	1,023,585	(121,905)	-10.6%	1,968,066	1,023,585	52.0%	944,481
50	Other Revenues	1,198,681	531,743	(666,938)	-55.6%	1,992,439	531,743	26.7%	1,460,696
5020	Bonds & Loans Proceeds	4,938,380	6,637,539	1,699,159	34.4%	18,231,702	6,637,539	36.4%	11,594,162
53	Principal Earnings	34,870	12,502	(22,369)	-64.1%	21,750	12,502	57.5%	9,248
54	Interest Earnings	780,517	468,634	(311,883)	-40.0%	1,745,795	468,634	26.8%	1,277,160
56	Grants & Entitlements	2,328,549	6,541,660	4,213,111	180.9%	13,356,237	6,541,660	49.0%	6,814,577
57	Computer Network Transfer	38,500	72,561	34,061	88.5%	145,122	72,561	50.0%	72,561
58	Interfund Transfers	5,183,081	5,312,897	129,816	2.5%	10,558,172	5,312,897	50.3%	5,245,275
Grand Total		\$69,011,086	\$74,090,034	\$5,078,948	7.4%	\$167,501,572	\$74,090,034	44.2%	\$93,411,537

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

Revenue vs Budget as of 12/31/20
Recap By Fund

Fund #	Fund Name	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
001	General	\$25,272,617	\$25,225,305	(\$47,312)	-0.2%	\$60,673,767	\$25,225,305	41.6%	\$35,448,462
101	Streets Maintenance	1,767,988	1,672,201	(95,786)	-5.4%	4,375,216	1,672,201	38.2%	2,703,015
105	Parks Maintenance	435,788	351,087	(84,701)	100.0%	1,146,950	351,087	30.6%	795,863
125	Public Safety Tax	3,458,916	3,387,527	(71,389)	-2.1%	6,289,062	3,387,527	53.9%	2,901,535
140	Community Development	758,631	853,148	94,516	12.5%	3,089,213	853,148	27.6%	2,236,065
150	Special Allocations	3,458,493	3,877,272	418,779	12.1%	11,198,704	3,877,272	34.6%	7,321,432
170	Gaming Initiatives	415,145	417,292	2,147	0.5%	750,000	417,292	55.6%	332,708
190	St. Joseph Museums Tax	99,970	75,710	(24,259)	-24.3%	579,725	75,710	13.1%	504,015
398	Capital Projects	3,638,269	3,368,208	(270,061)	-7.4%	6,573,521	3,368,208	51.2%	3,205,313
400	Aviation	742,749	288,729	(454,020)	-61.1%	5,065,995	288,729	5.7%	4,777,266
410	Public Parking	138,408	92,317	(46,092)	-33.3%	619,032	92,317	14.9%	526,715
420	Water Protection	21,275,819	22,592,465	1,316,646	6.2%	49,707,430	22,592,465	45.5%	27,114,965
430	Municipal Golf	322,572	390,054	67,483	20.9%	774,232	390,054	50.4%	384,178
460	Mass Transit	3,523,293	7,686,727	4,163,434	118.2%	9,428,824	7,686,727	81.5%	1,742,097
470	Landfill	3,632,714	3,781,858	149,144	4.1%	7,229,900	3,781,858	52.3%	3,448,042
760	CD Rehab Loan	54,846	15,452	(39,394)	-71.8%	0	15,452	0.0%	15,452
765	Home Revolving Loan	14,868	14,681	(188)	-1.3%	0	14,681	0.0%	14,681
Grand Total		\$69,011,086	\$74,090,034	\$5,078,948	7.4%	\$167,501,572	\$74,090,034	44.2%	\$93,411,537

Revenue vs Budget as of 12/31/20
Recap By Function

Function#	Function Name	12/31/2019	12/31/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	12/31/2020	% of Budget	Budget Balance
10	General Govt	\$18,131,168	\$18,401,763	\$270,596	1.5%	\$47,410,804	\$18,401,763	38.8%	\$29,009,040
20	Public Safety	6,605,707	6,685,046	79,338	1.2%	12,691,077	6,685,046	52.7%	6,006,032
30	Hwys & Streets	7,559,475	8,054,537	495,062	100.0%	15,825,454	8,054,537	50.9%	7,770,917
40	Health & Welfare	1,778,067	1,499,653	(278,414)	-15.7%	6,395,186	1,499,653	23.4%	4,895,533
50	Parks & Rec	1,656,329	1,247,113	(409,216)	-24.7%	5,780,116	1,247,113	21.6%	4,533,003
51	Golf Services	322,572	390,054	67,483	20.9%	774,232	390,054	50.4%	384,178
70	Public Works	6,516	1,562	(4,954)	-76.0%	0	1,562	0.0%	1,562
71	Aviation Services	742,749	288,729	(454,020)	-61.1%	5,065,995	288,729	5.7%	4,777,266
72	Parking Services	138,408	92,317	(46,092)	-33.3%	619,032	92,317	14.9%	526,715
73	Sewer Services	21,275,819	22,592,465	1,316,646	6.2%	49,707,430	22,592,465	45.5%	27,114,965
74	Transit Services	3,523,293	7,686,727	4,163,434	118.2%	9,428,824	7,686,727	81.5%	1,742,097
75	Landfill Services	3,632,714	3,781,858	149,144	4.1%	7,229,900	3,781,858	52.3%	3,448,042
80	Capital Outlay	3,638,269	3,368,208	(270,061)	-7.4%	6,573,521	3,368,208	51.2%	3,205,313
Grand Total		\$69,011,086	\$74,090,034	\$5,078,948	7.4%	\$167,501,572	\$74,090,034	44.2%	\$93,411,537

CIP Projects Budgeted for FY21

Job#	Project Name	FY21 Budget	FY21 Expenditures	%
213020	FY21 Asphalt Paving Use Tax	3,400,000	-	0.0%
213030	Use Tax Concrete FY21	200,000	-	0.0%
213060	Sidewalks Grant Program FY21	150,000	-	0.0%
213820	Wyeth-Tootle FY21	50,000	-	0.0%
219010	Asphalt Paving FY21 CIP	900,000	900,000	100.0%
223440	CNW Phs 3-Blackwell Countyline	290,000	-	0.0%
203980	Energy Eff. & Capital Recovery	190,070	156,050	82.1%
319320	New Fire Station #8	2,878,763	61,510	2.1%
319510	Aquatic Park Gutter/Drain	403,910	2,243	0.6%
319535	Krug Park Retaining Wall FY21	50,042	-	0.0%
319560	Maple Leaf Playground FY21	100,000	104,754	104.8%
319570	Patee Park Playground FY21	75,000	61,381	81.8%
319585	Mo Theater Restrooms FY21	30,000	30,676	102.3%
319586	Mo Theater Curtain FY21	20,000	-	0.0%
319587	Mo Theater Lighting FY21	25,000	24,787	99.1%
319805	Eastown Business Park	180,000	72,300	40.2%
319810	Wyeth-Tootle Repairs FY21	110,000	77,250	70.2%
	1/2 Cent Funded Projects	9,052,785	1,490,951	16.5%
140405	Highland Ped Bridge FY21	2,387,000	84,300	3.5%
140410	River Bluff Trail FY21	1,550,000	1,550,000	100.0%
204001	Furnace Maint Garage	15,000	-	0.0%
204007	Return Sledge PS#1 Motor Contr	74,000	-	0.0%
204008	Return Sludge PS#2-Motor Contr	74,000	-	0.0%
209001	SSJISD PS-Force Main Investigation	1,551,000	247,245	15.9%
219200	Odor Control FY 21	1,668,898	-	0.0%
219300	Control Building Upgrd FY21	1,663,500	335,775	20.2%
219400	Centrifugal Blowers FY 21	1,717,300	-	0.0%
220100	Bonds for Bridges	1,333,617	1,183,511	88.7%
413000	FY20 Airport Capital Funds	100,000	-	0.0%
413145	Runway 17/35 Pavement Maint	1,500,000	-	0.0%
413155	Airport SRE Building FY21	3,000,000	-	0.0%
430150	Sprayer for Maintenance	9,052	9,052	100.0%
460245	Add Solar Bus Stops	150,000	-	0.0%
460360	Bus Shelters Replacement ADA	89,000	152,300	171.1%
460380	Transit Facility Maint FY21	168,000	16,300	9.7%

CIP Projects Budgeted for FY21

<u>Job#</u>	<u>Project Name</u>	<u>FY21 Budget</u>	<u>FY21 Expenditures</u>	<u>%</u>
460405	Land Acquisition Bus Shelter	480,000	-	0.0%
460410	Facility Equipment FY21	388,000	-	0.0%
460415	Security & Shop Equipment FY20	58,400	-	0.0%
460425	Belt Hwy ADA Bus Stops	175,000	9,289	5.3%
470250	Power Line Installation for #3	165,000	-	0.0%
470320	Landfill Land Purchase	400,000	-	0.0%
470325	Haul Truck for Landfill	540,000	461,775	85.5%
470334	Landfill Rolling Stock FY21	393,000	332,359	84.6%
470335	FY21 Shop Garage Door Replace	25,000	-	0.0%
513010	Blacksnake Stormwater Separator	4,000,000		
513080	Rosecrans Lagoon Liner Replacement	2,671,900	853,768	32.0%
513110	CSO Sluice Gate Repairs - Char	400,000	9,337	2.3%
513130	Evergy & WPF Power Upgrades	1,424,000	67,173	4.7%
513195	WPF Levee Plant SW Stage area	67,000	66,923	99.9%
519010	Corby Pond Renovation	667,000	22,099	3.3%
519045	Control Building Progrsv Pumps	118,411	67,035	56.6%
519050	Belt Filter Press Building	429,000	-	0.0%
2105100	Rolling Stock - SM Pickup 21	29,400	-	0.0%
2107100	Sewer Maint Facility CMOM 21	1,150,000	253,684	22.1%
2108100	Mech Sweeper 1/2 CMOM FY21	147,000	-	0.0%
2110100	CMOM Consolidated FY21 Repairs	2,297,360	723,229	31.5%
2119100	GPS Equipment CMOM FY21	50,960	23,275	45.7%
2123100	Green WP FY21 & 22 CSO Phase 2	500,000	-	0.0%
2124200	Water Quality Education FY21	75,000	-	0.0%
2130100	Sewer System Expansion Projects	366,300	-	0.0%
2140100	Sludge Piping Replacement	14,000	-	0.0%
2142200	Raw Sludge Magnetic Flow Meter	171,000	-	0.0%
2143300	Pipe Replace-Primary Clarifier	26,000	-	0.0%
2144400	Cavity Pumps-Primary Clarifier	26,000	-	0.0%
2154600	Whitehead Rakes FY21	618,000	110,302	17.8%
420660A	Grit Building Sink hole repair	1,035,083	6,090	0.6%
	All Other Projects	35,958,181	7,226,849	8.6%
	TOTAL	45,010,966	8,717,800	19.4%

Riverboat Revenue and Expenditure Breakdown as of 12/31/20

Revenues Fund Name	YTD Dec	YTD Dec	Change from	% Change	FY21	YTD Dec	Budget	Budget%	Budget	
	FY20	FY21	Prior YTD	from PY	Budget	FY21			Balance	
3284 State Admissions*	210,607	161,045	(49,563)	-23.5%	\$396,000	161,045	40.7%	234,956		
3286 State Gaming**	200,330	190,410	(9,920)	-5.0%	350,000	190,410	54.4%	159,590		
5070 Recovery/Reimbursements	0	70,000	70,000	0.0%	0	70,000	0.0%	(70,000)	Trail Theater SOHG	
5090 Gain/Loss Market Value	953	(5,794)	(6,747)	-707.8%	0	(5,794)	0.0%	5,794		
5410 Interest on Investments	4,210	1,937	(2,272)	-54.0%	4,000	1,937	48.4%	2,063		
5415 Accrued Interest	(955)	(307)	648	-67.9%	0	(307)	0.0%	307		
	\$415,145	\$417,292	\$2,147	0.5%	\$750,000	\$417,292	55.6%	\$332,708		
Expenditures										
1410 Professional Svcs	2,708	50,963	48,255	1781.9%	\$145,000	50,963	35.1%	94,037	Procedural Audit	
1453 Advertising	13,829	9,358	(4,471)	-32.3%	33,000	9,358	28.4%	23,642	Spectrum	
1495 Special Contributions	487,926	402,427	(85,499)	-17.5%	438,350	402,427	91.8%	35,923	Outside Agencies	
1498 Other Services	5,550	33,925	28,375	511.3%	56,900	33,925	59.6%	22,975	Tree Removal	
1520 Transfer to Gen Fund	25,000	21,500	(3,500)	-14.0%	43,000	21,500	50.0%	21,500	Festivals & Nature Center Subsidy	
1569 Transfer to Aviation	35,000	35,000	0	0.0%	70,000	35,000	50.0%	35,000		
1571 Transfer to Public Parking	4,150	3,250	(900)	-21.7%	6,500	3,250	50.0%	3,250		
	\$574,163	\$556,423	(\$17,740)	-3.1%	\$792,750	\$556,423	70.2%	\$236,327		
NET REVENUE	(\$159,018)	(\$139,132)	19,887							

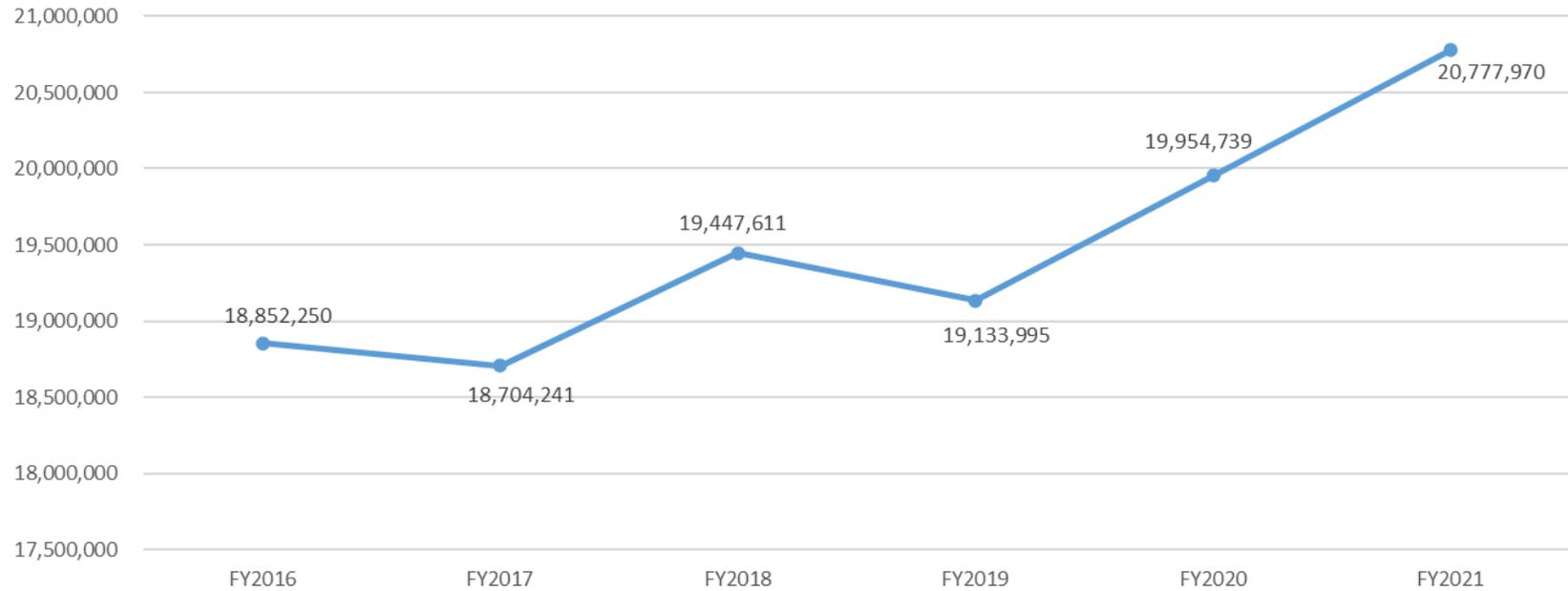
*State Admissions - \$1 per paid and complimentary customer

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

Cell Phone Revenue and Expenditure Breakdown as of 12/31/20

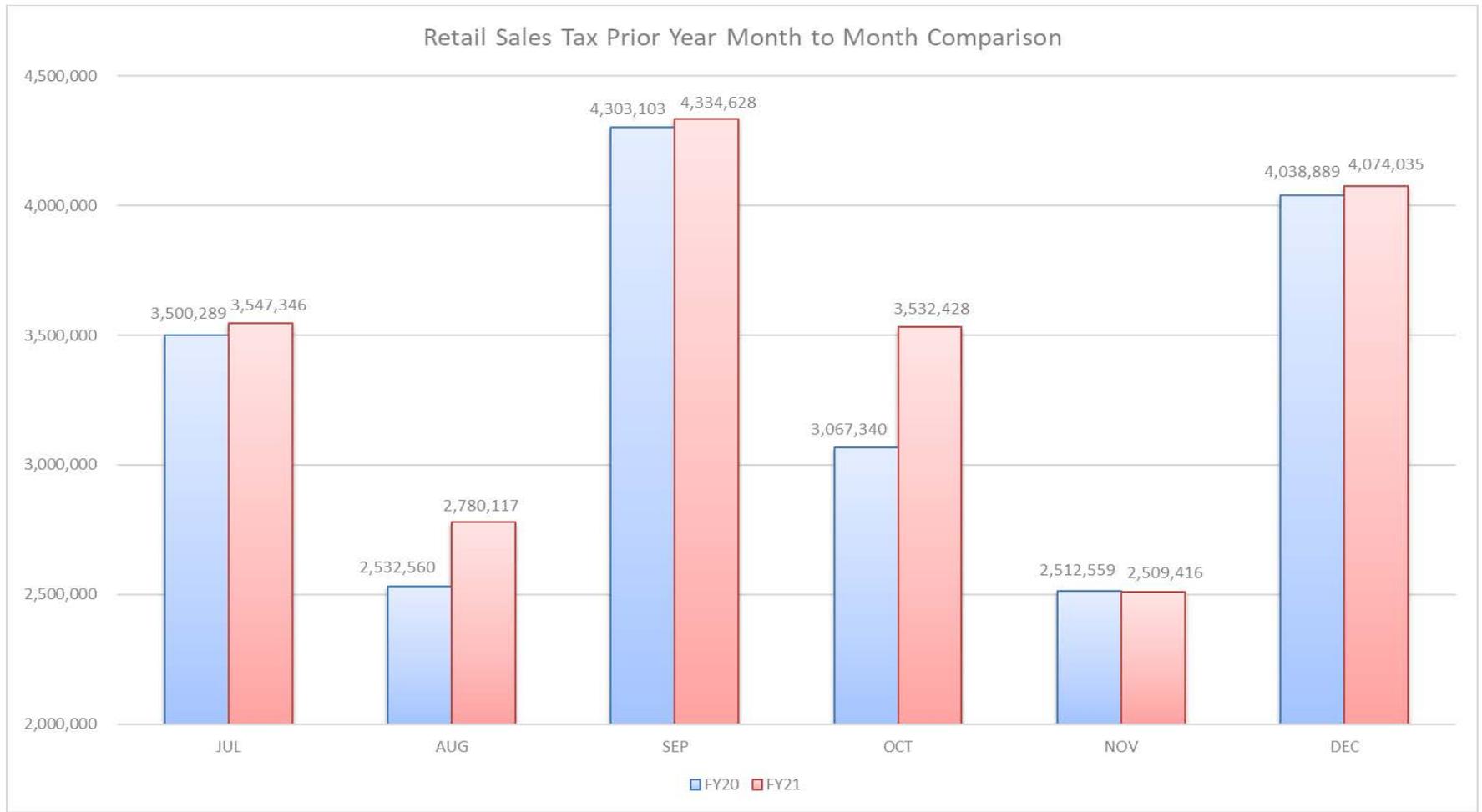
Revenues Fund Name		YTD Dec FY20	YTD Dec FY21	Change from Prior YTD	% Change from PY	FY21 Budget	YTD Dec FY21	Budget%	Budget Balance
2340	Utility Tax - Telecomm	286,445	200,936	(85,510)	-29.9%	500,000	200,936	40.2%	299,064
5410	Interest on Investments	8,834	2,477	(6,357)	-72.0%	8,000	2,477	31.0%	5,523
		\$295,280	\$203,413	(\$91,867)	-31.1%	\$508,000	\$203,413	40.0%	\$304,587
Expenditures									
1495	Special Contributions	0	99,667	99,667	0.0%	99,168	99,667	100.5%	(499) Southend Flood
1498	Other Services	256	0	(256)	-100.0%	0	0	0.0%	0
1522	Transfer to SIMR	1,617	0	(1,617)	-100.0%	0	0	0.0%	0
1523	Transfer to Parks & Rec	32,931	0	(32,931)	-100.0%	0	0	0.0%	0
1525	Transfer to Public Safety	214,287	0	(214,287)	-100.0%	0	0	0.0%	0
1571	Transfer to Public Parking	0	0	0	0.0%	320,852	0	0.0%	320,852
1573	Transfer to Water Protection	0	220,000	220,000	0.0%	220,000	220,000	100.0%	0
1575	Transfer to Golf	3,014	0	(3,014)	-100.0%	0	0	0.0%	0
1620	Motor Vehicles	191,002	0	(191,002)	-100.0%	0	0	0.0%	0
1630	Machinery & Equipment	6,500	0	(6,500)	-100.0%	0	0	0.0%	0
1730	Improvement Other Than Buildings	7,548	0	(7,548)	-100.0%	0	0	0.0%	0
		\$457,155	\$319,667	(\$137,488)	-30.1%	\$640,020	\$319,667	49.9%	320,353
	NET REVENUE	(\$161,876)	(\$116,254)	\$45,622					

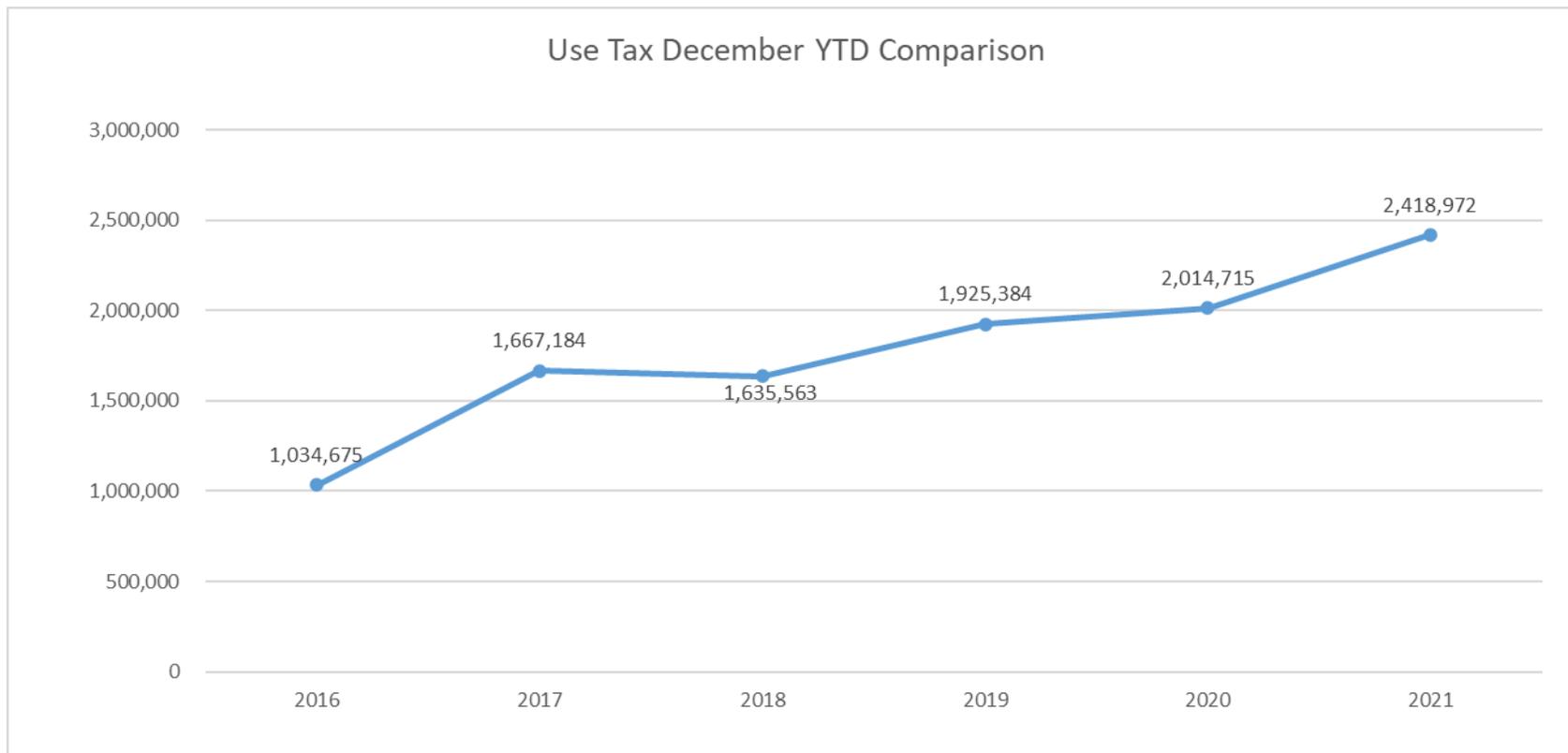
Retail Sales Tax December YTD Comparison



Retail sales tax showed an increase of 4.13%, up \$823,231 when compared to the same timeframe of the prior year. Annual sales tax includes sales tax for General, Public Safety, CIP, and Transit funds. Upward trends continue despite the COVID-19 protocols and mandates in place since the summer. Revenues could still be benefiting from the stimulus that was distributed in April. Another possible reason for the revenues remaining up could be that St. Joseph citizens have cut back on travel outside of the city to make their purchases. Even though numbers are positive now, it is hard to predict what will happen during the remainder of FY21 if the virus continues. At the end of December, a new stimulus bill was passed and distributed. This could provide another boost to the city's economy in the next few months.

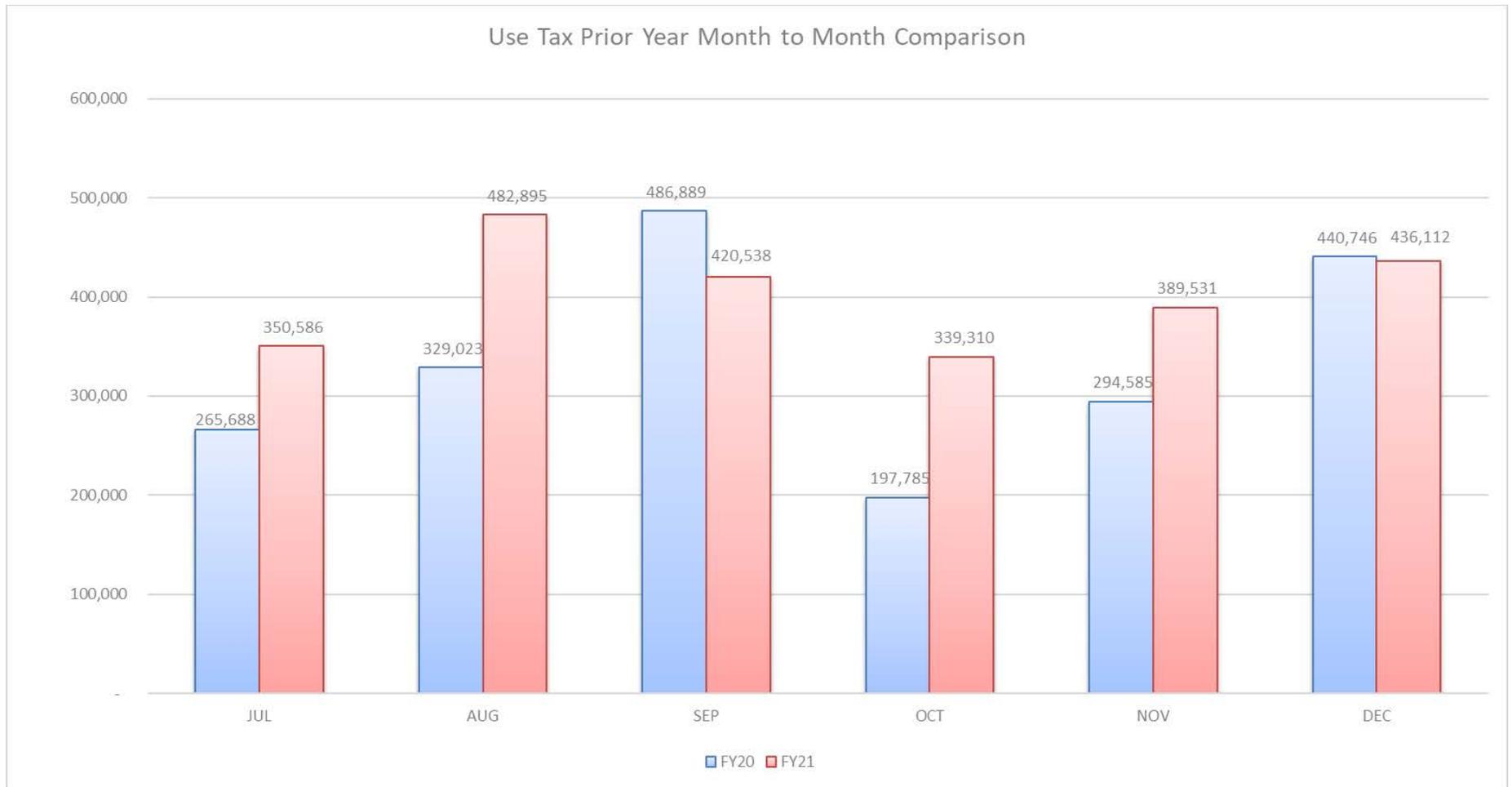
Retail Sales Tax	JUL	AUG	SEP	OCT	NOV	DEC	YTD
FY20	3,500,289	2,532,560	4,303,103	3,067,340	2,512,559	4,038,889	19,954,739
FY21	3,547,346	2,780,117	4,334,628	3,532,428	2,509,416	4,074,035	20,777,970
% Change	1.34%	9.77%	0.73%	15.16%	-0.13%	0.87%	4.13%

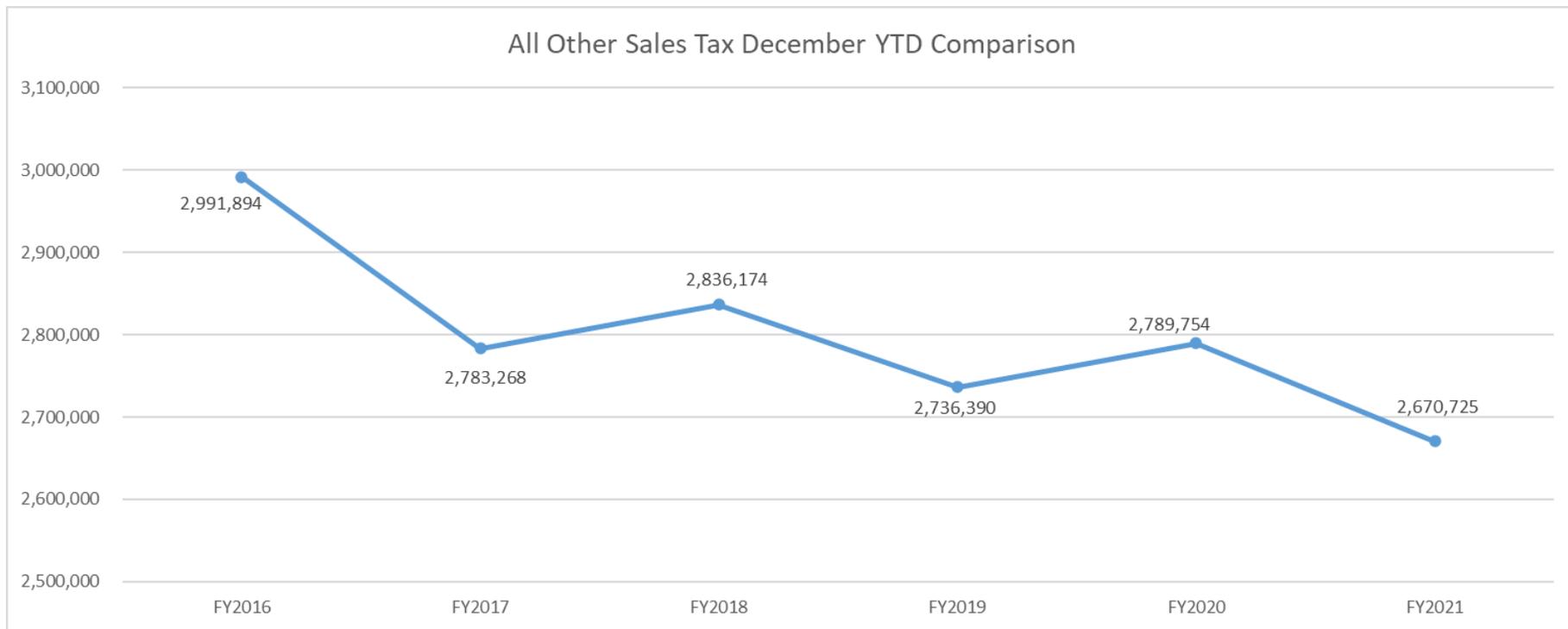




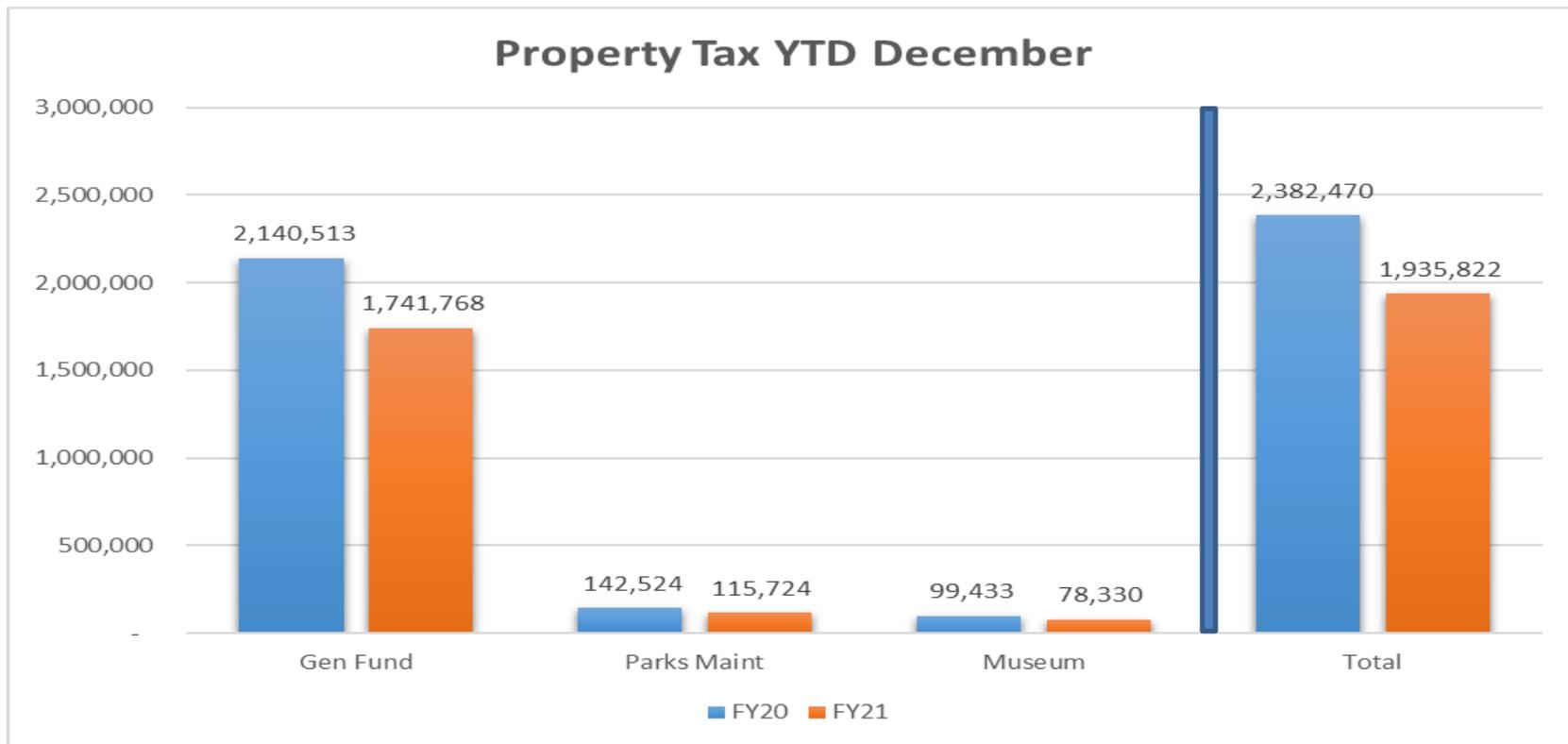
Use tax continued to stay well above the prior year to date at 20.1%. The increase had revenues above projections by 3.6%. This source of revenue, historically, has been hard to predict with several highs and lows throughout the year.

Use Tax	JUL	AUG	SEP	OCT	NOV	DEC	YTD TOTAL
FY20	265,688	329,023	486,889	197,785	294,585	440,746	2,014,715
FY21	350,586	482,895	420,538	339,310	389,531	436,112	2,418,972
% Change	31.95%	46.77%	-13.63%	71.55%	32.23%	-1.05%	20.07%

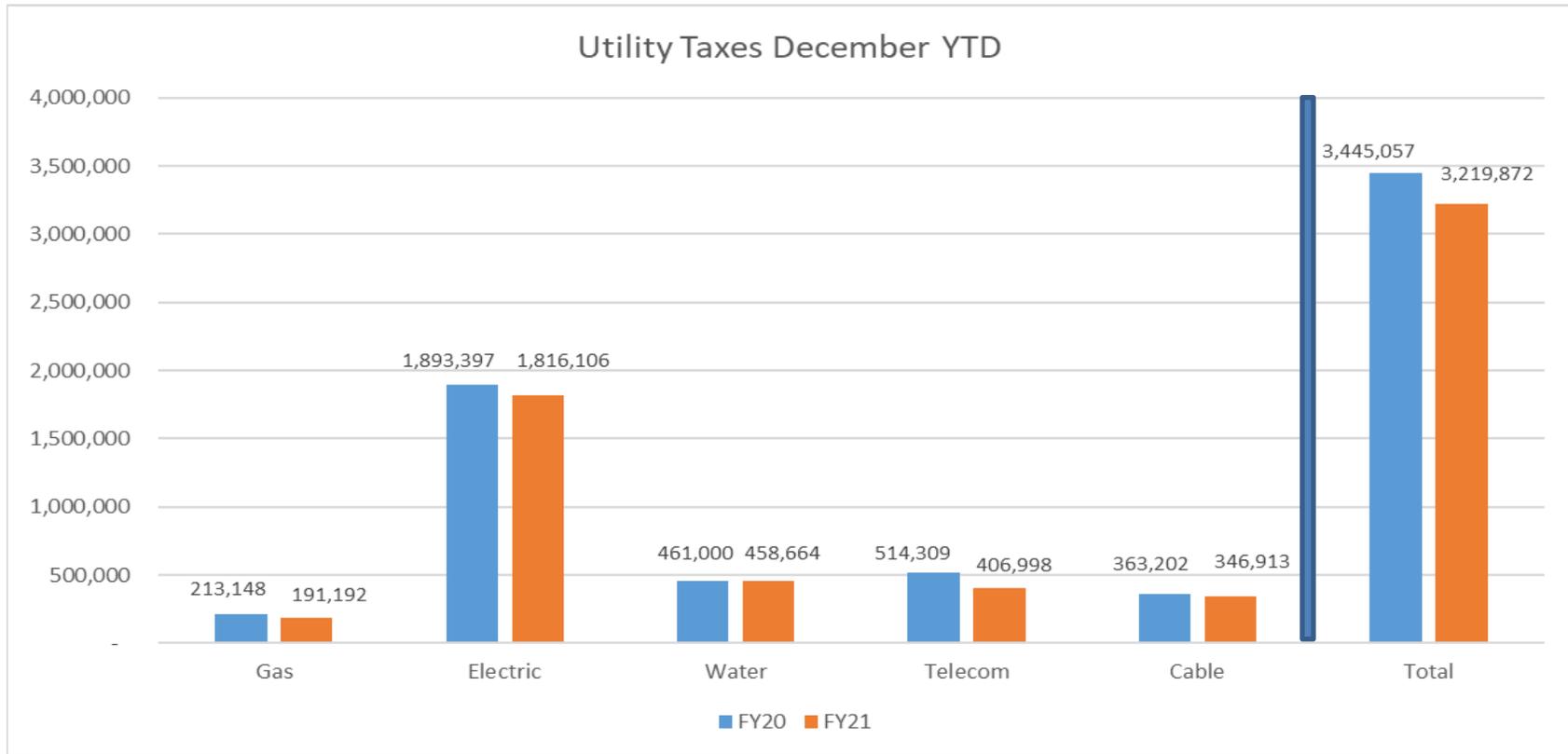




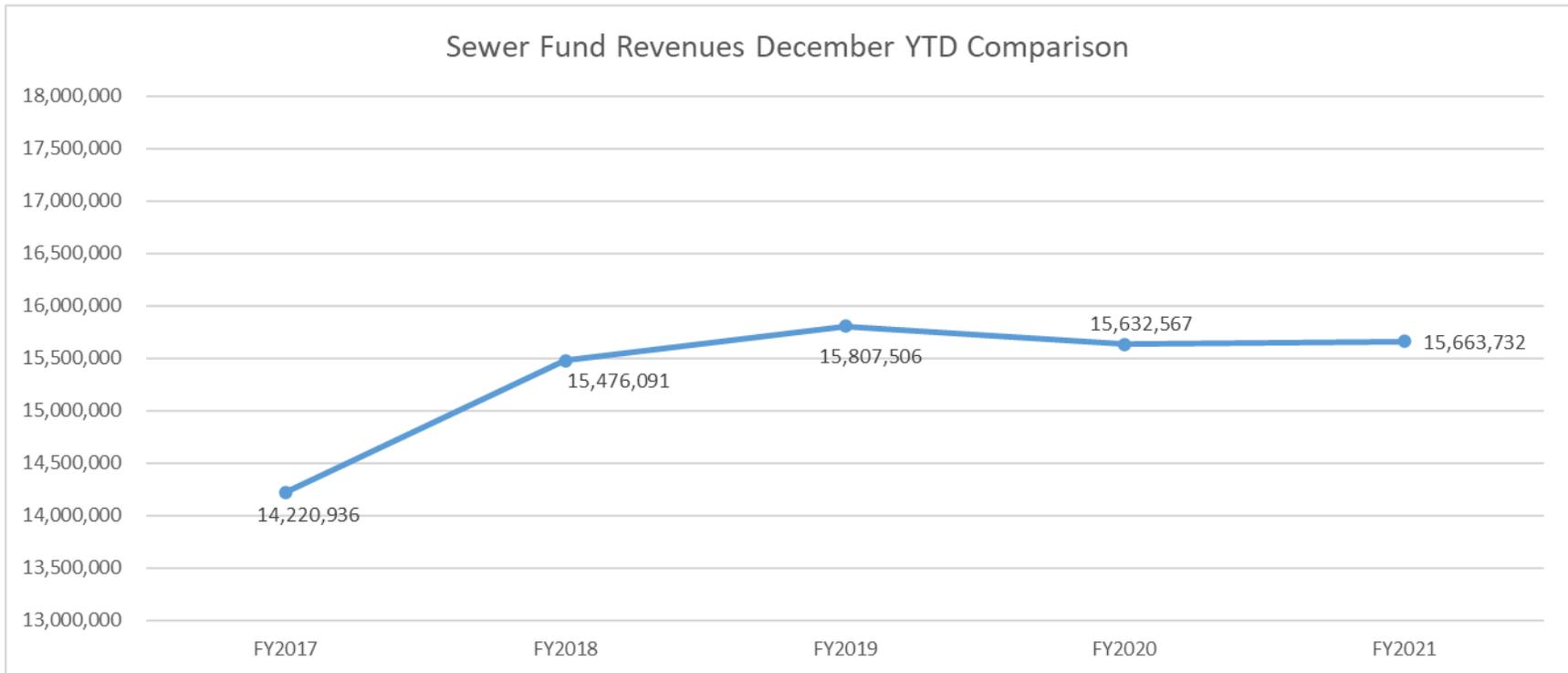
All other sales taxes, not including annual sales tax and use tax, showed a decrease of 4.3%. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). The largest contributor to the decrease was motor fuel tax tax which dipped by \$83,550 when compared to the previous year. The combination of lower fuel prices and less travel are making an impact.



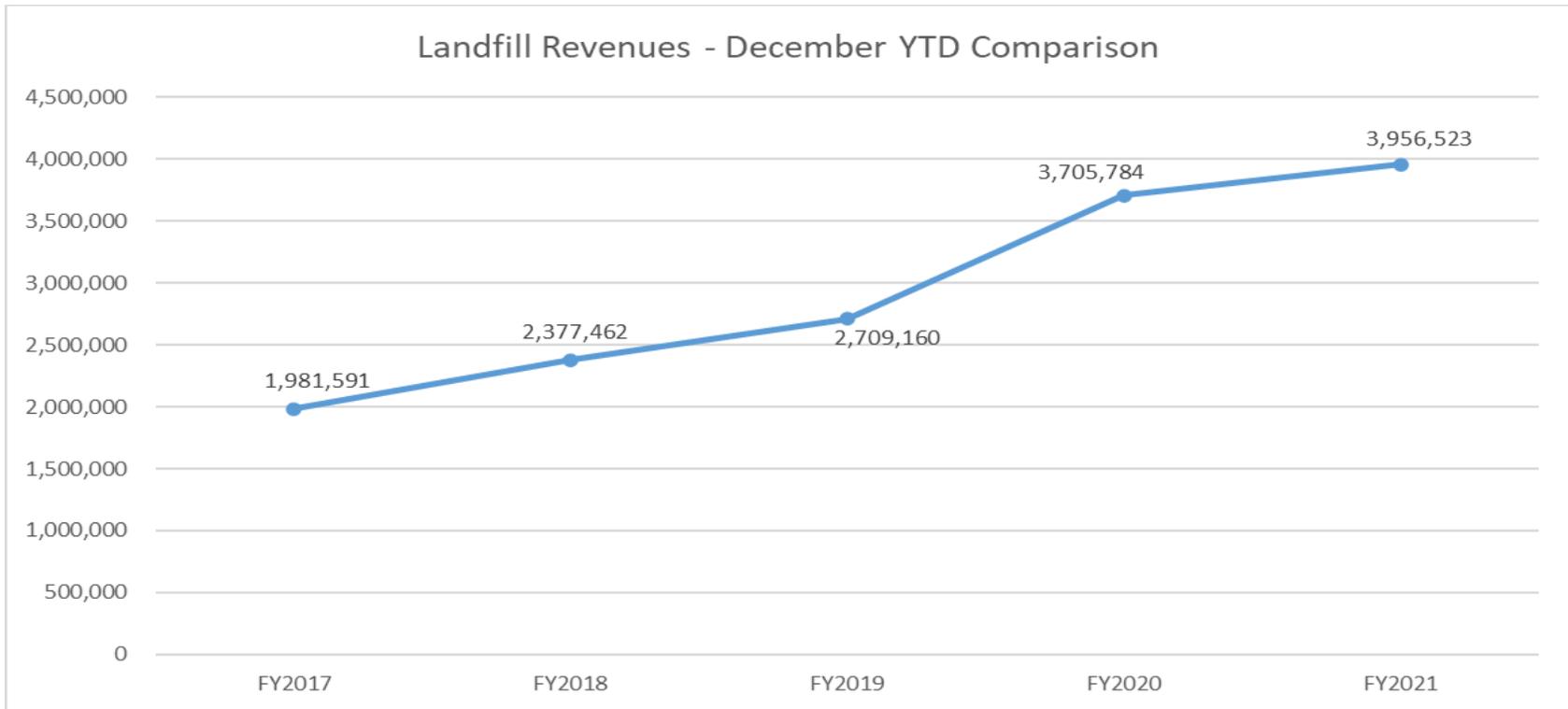
A small portion of current property tax was received in December. Compared to the previous year totals are down 18.7%, a decrease of 446,648. Much of this revenue is collected in the third quarter.



Utility taxes are down, in total, by 6.5%. Telecom exhibited the largest decrease at 21%. Combined, electric and gas were \$99,000 lower. The mild weather has likely decreased electric and gas usage. Another factor could be the utility companies temporarily waiving late fees due to the COVID pandemic.

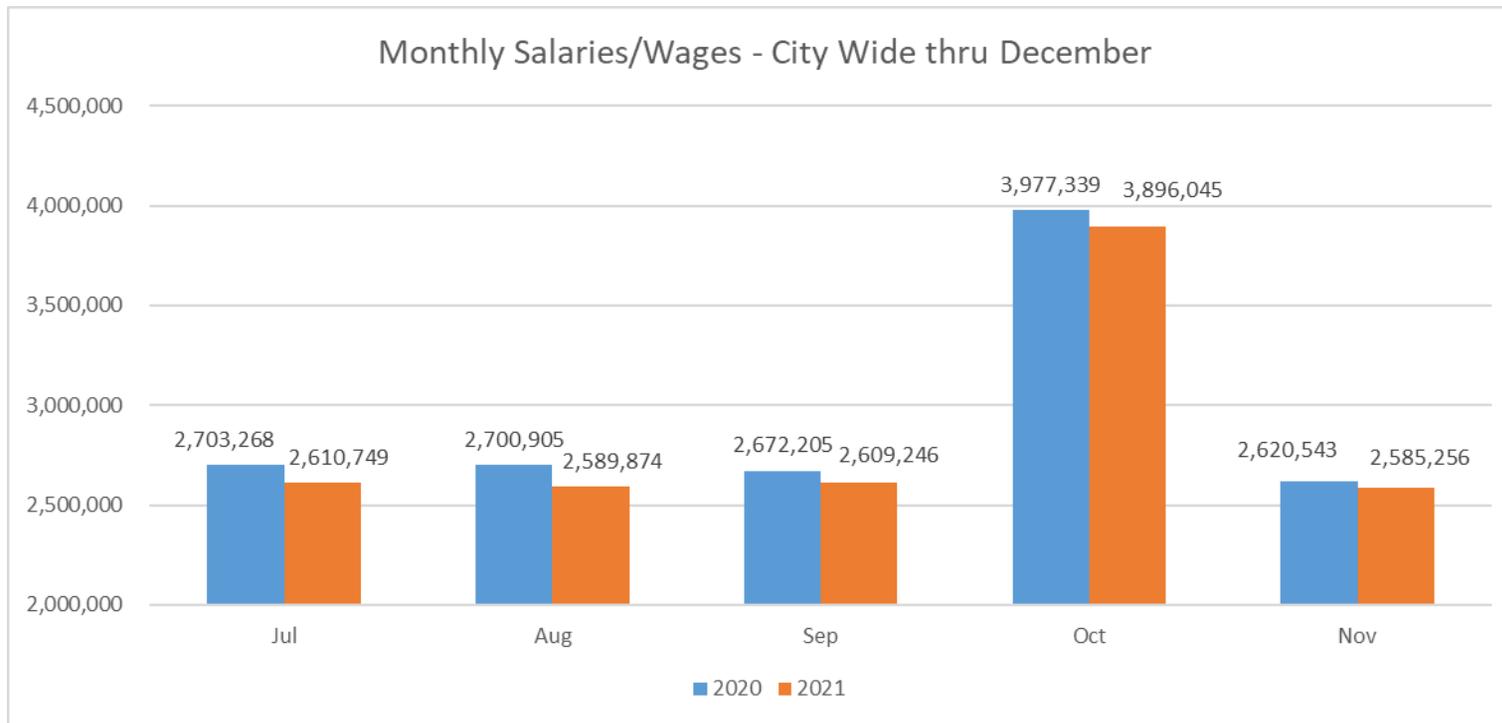


Sewer Fund revenues showed almost no change with a 0.2% increase. Sewer service charges were up 2.1% from the previous year, but nearly all other sources of revenues within the fund were on the decline. South St. Joseph Sewer District, Triumph and National Beef were down by a combined total of \$70,000. This could be in result of improvements made within their collection systems. Penalties are down 13% with the waiving of late fees due to both COVID and the flood victims on the south side of the city. Sewer charges, in total, were above target at 51.5%.

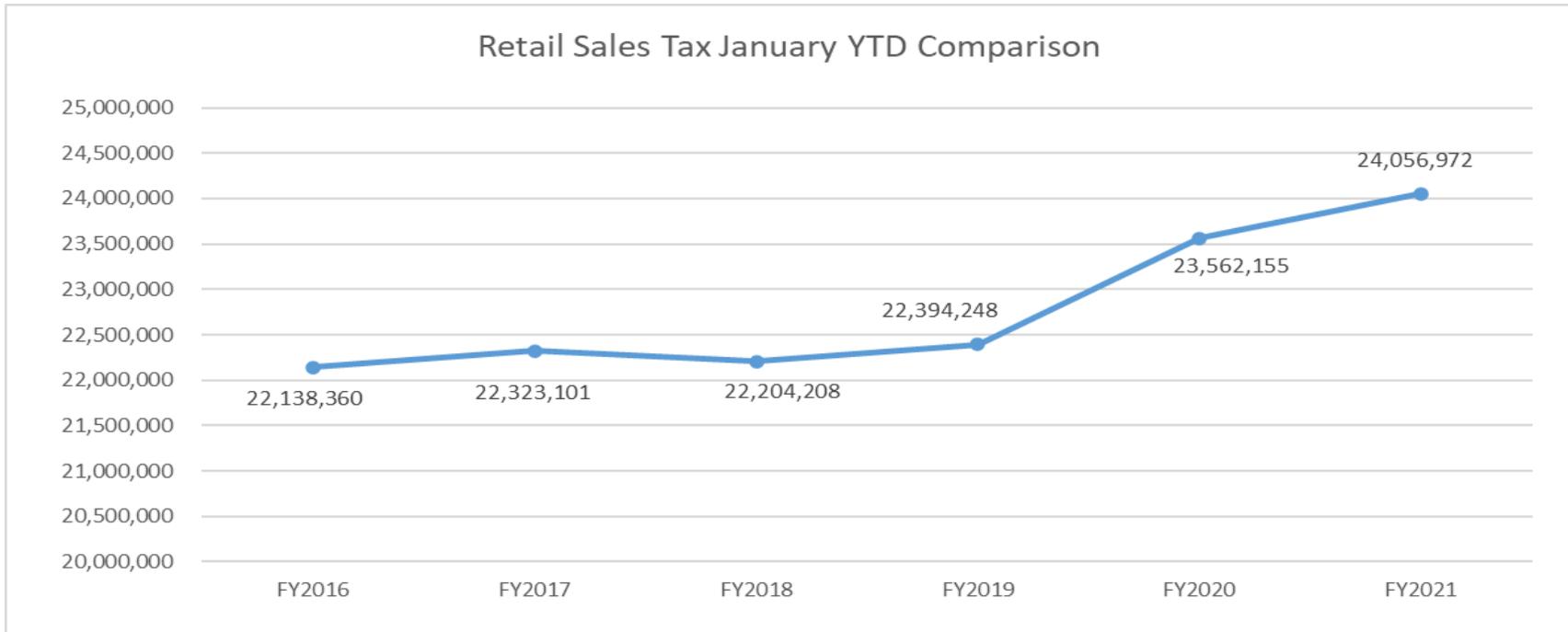


Daily fee revenue showed a small increase of 3% when compared to the same timeframe as the prior year. The fund in total was up 6.8% thanks to the sale of a large piece of equipment (\$205,000).

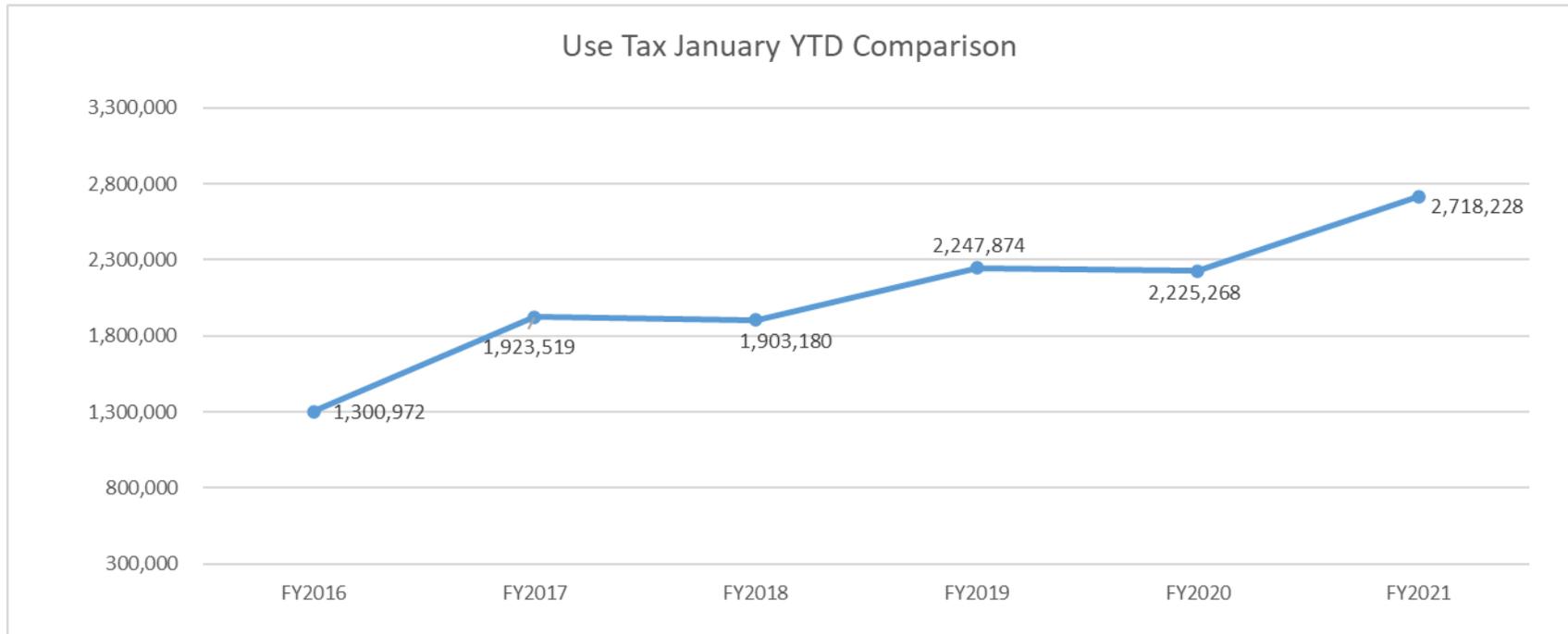
Salaries - All Funds														
FY	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Dec YTD	
2020	2,703,268	2,700,905	2,672,205	3,977,339	2,620,543	2,668,735	2,612,718	2,596,360	2,615,685	3,749,004	2,536,879	2,607,919	17,342,995	
2021	2,610,749	2,589,874	2,609,246	3,896,045	2,585,256	2,590,028	0	0	0	0	0	0	16,881,198	
													(461,797)	-2.66%



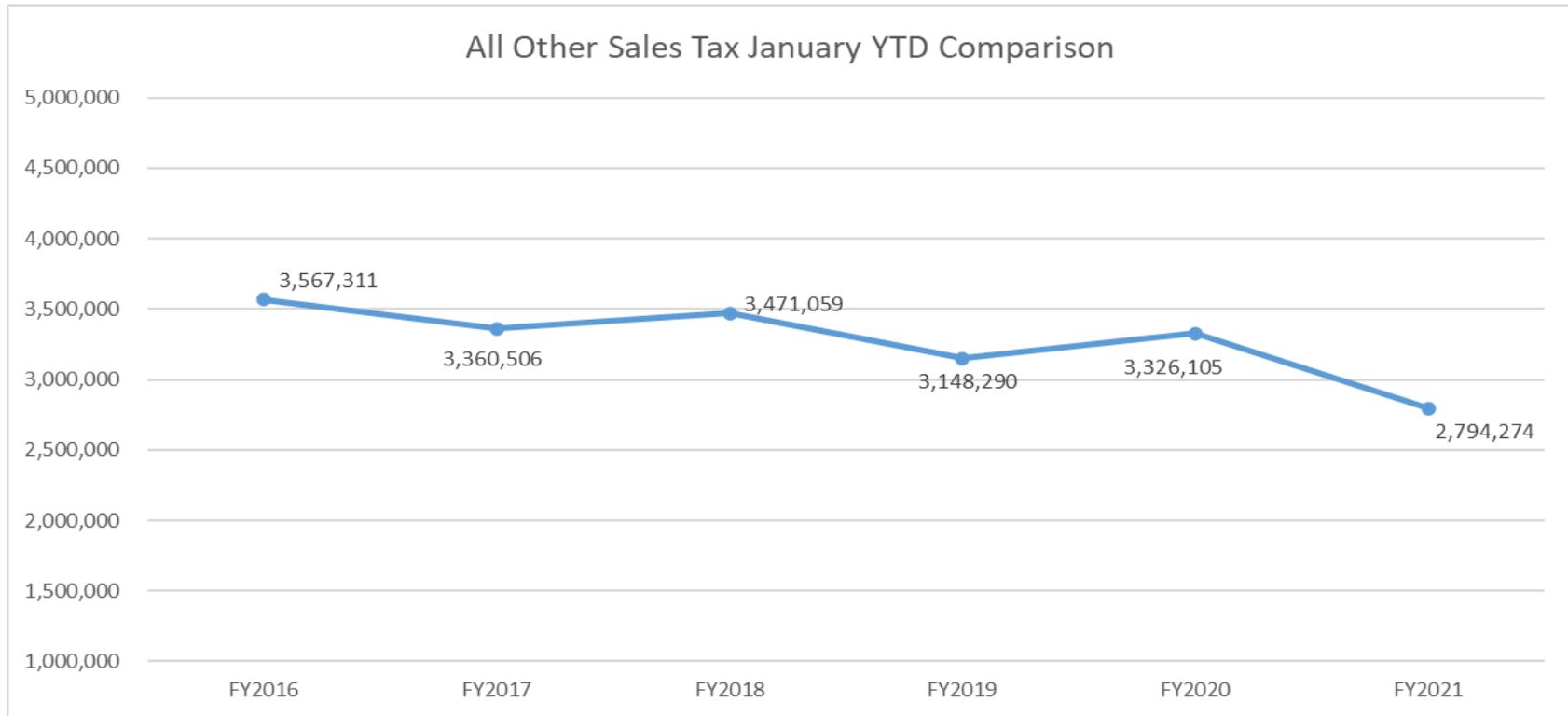
Six months into the fiscal year, Salaries/Wages were at 48.5% of budget and showed a decrease of \$461,797 when compared to this time in FY20. There have been thirteen payrolls and therefore the year-to-date target for salaries is 50%. The spike in October reflects a third pay period in the month. For the FY21 budget, there was a 2% decrease of salaries and wages implemented for the General Fund. The same decrease was applied in FY20. In December, Council approved a raise of 2% for general employees and a larger increase for police and fire. These will go into effect in Mid-January.



Looking at January, revenues for retail sales tax are still up compared to FY20, but the margin has shrunk down to 2.1% (4.1% in December). From a budget perspective, revenue is at 62.8% (4.8% above the adopted budget). Historically, the third quarter is usually the strongest with the holiday shopping season included. Retail sales tax includes sales tax for General, Public Safety, CIP, and Transit funds.



Use tax is staying on the path of double-digit improvement (22% compared to one year ago). Since the inception of the use tax this has been one of the most consistent years to date. Typically, the revenue stream experiences wild swings up and down throughout the year.



All other sales taxes show a decline in January of 16% when compared to one year ago. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). Fuel tax (down 20%) and hotel/motel were the largest decrease from the previous year with a combined dip of \$379,736.