
TRANSMITTAL

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

THROUGH: Bryan Carter, City Manager

FROM: Laurie Tietjen, Finance Director

DATE: January 26, 2022

SUBJECT: December FY2022 Financial Report

Attached is the FY2022 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
3. Revenue & Expenditure Comparisons to Budget & Prior Year
4. Current CIP Projects
5. Riverboat & Cell Phone Breakdown
6. All Sales Tax Summary
7. Charts for December FY22 Historical Comparison
 - a. Sales Tax
 - b. Fund Revenues
 - c. Salaries/Wages
 - d. Utility Taxes
8. Charts for January FY22 Sales/Use Tax, Property Tax and Gaming

December FY2022 Financial Report

For the Month Ending December 31, 2021

FY22 PROJECTED FUND BALANCE

As of 6/30/22

Post-EB entries

	Beginning Fund Balance	Revenue	Expense	Net	Ending Fund Balance
General Fund					
Mayor Council			\$ 238,629	\$ (238,629)	\$ (238,629)
City Clerk			276,523	(276,523)	(276,523)
Muni Court	\$ 432,200	528,623		(96,423)	(96,423)
City Manager	-	968,807		(968,807)	(968,807)
Human Resources	-	661,238		(661,238)	(661,238)
Legal	-	641,760		(641,760)	(641,760)
Community Development		1,317,330	2,047,893	(730,563)	(730,563)
Admin Services		15,450	1,974,699	(1,959,249)	(1,959,249)
Police		3,736,131	16,085,023	(12,348,892)	(12,348,892)
Fire		3,488,831	14,460,695	(10,971,864)	(10,971,864)
Parks		5,353,975	6,763,517	(1,409,542)	(1,409,542)
Health		5,592,231	5,170,022	422,209	422,209
Public Works		8,337,179	7,319,878	1,017,301	1,017,301
Unallocated	13,909,584	32,723,682	2,772,955	29,950,727	43,860,310
Unrestricted	13,909,584	60,997,009	59,910,261	1,086,748	14,996,331
<i>Riverfront Ec Dev (a)</i>	<i>2,137,356</i>	<i>573,332</i>	<i>0</i>	<i>573,332</i>	<i>2,710,688</i>
<i>Computer Network (a)</i>	<i>194,275</i>	<i>650,950</i>	<i>563,035</i>	<i>87,915</i>	<i>282,190</i>
<i>Cell Phone (a)</i>	<i>100,139</i>	<i>483,000</i>	<i>353,852</i>	<i>129,148</i>	<i>229,287</i>
<i>Street Enhancement Tax (a)</i>	<i>231,260</i>	<i>3,690,000</i>	<i>3,600,000</i>	<i>90,000</i>	<i>321,260</i>
<i>Vacant Structure (a)</i>	<i>19,439</i>	<i>160,000</i>	<i>150,000</i>	<i>10,000</i>	<i>29,439</i>
<i>Land Bank (a)</i>	<i>329,245</i>	<i>50,000</i>	<i>50,000</i>	<i>0</i>	<i>329,245</i>
Restricted	3,011,713	5,607,282	4,716,887	890,395	3,902,108
Total General Fund	\$ 16,921,297	\$ 66,604,291	\$ 64,627,148	\$ 1,977,143	\$ 18,898,439
Special Revenue Funds					
Public Safety Fund					
Police			4,091,740	(4,091,740)	(4,091,740)
Fire			2,761,519	(2,761,519)	(2,761,519)
Health			532,250	(532,250)	(532,250)
Unallocated		6,893,429	0	6,893,429	6,893,429
Total Public Safety Fund	\$ 1,535,682	\$ 6,893,429	\$ 7,385,509	\$ (492,080)	\$ 1,043,601

FY22 PROJECTED FUND BALANCE

As of 6/30/22

Post-EB entries

	Beginning Fund Balance	Revenue	Expense	Net	Ending Fund Balance
Streets Maintenance Fund	596,053	4,624,477	4,473,669	150,808	746,861
Parks Maintenance Fund	230,767	1,094,154	1,339,509	(245,355)	(14,588)
Special Allocation Fund	4,556,874	11,304,721	8,033,236	3,271,485	7,828,359
American Rescue Plan Act Fund	19,352,414	0	19,352,404	(19,352,404)	10
Gaming Initiatives Fund	236,290	904,000	763,550	140,450	376,740
Museum Fund					
Operations		542,700	541,193	1,507	1,507
Capital Projects		50,000	50,000	0	0
Total Museum Fund	\$ 190,317	\$ 592,700	\$ 591,193	\$ 1,507	\$ 191,824
CDBG Fund	1,302,026	3,734,182	3,729,652	4,530	1,306,556
CDBG Loans Fund	0	0	0	0	0
Total Special Revenue Funds	\$ 28,000,422	\$ 29,147,663	\$ 45,668,722	\$ (16,521,059)	\$ 11,479,363
Capital Project Fund					
Capital Projects Fund	10,997,435	15,248,944	14,332,723	916,221	11,913,656
Total Capital Project Fund	\$ 10,997,435	\$ 15,248,944	\$ 14,332,723	\$ 916,221	\$ 11,913,656
Enterprise Funds					
Aviation Fund					
Operations		3,005,887	3,299,720	(293,833)	(293,833)
Capital Projects		500,000	500,000	0	0
Total Aviation Fund	\$ 322,348	\$ 3,505,887	\$ 3,799,720	\$ (293,833)	\$ 28,514
Parking Fund					
Operations		321,580	346,634	(25,054)	(25,054)
Capital Projects		253,852	253,851	1	1
Total Parking Fund	\$ 266,019	\$ 575,432	\$ 600,485	\$ (25,053)	\$ 240,966

FY22 PROJECTED FUND BALANCE

As of 6/30/22

Post-EB entries

	Beginning Fund Balance	Revenue	Expense	Net	Ending Fund Balance
Sewer Fund					
Operations		35,136,677	30,498,140	4,638,537	4,638,537
Capital Projects		16,532,189	17,866,174	(1,333,985)	(1,333,985)
Total Sewer Fund	\$ 33,708,407	\$ 51,668,866	\$ 48,364,314	\$ 3,304,552	\$ 37,012,959
Golf Fund					
	\$ 59,335	\$ 785,388	\$ 785,388	\$ (0)	\$ 59,335
Transit Fund					
Operations		9,928,403	8,884,197	1,044,206	1,044,206
Capital Projects		118,400	148,000	(29,600)	(29,600)
Total Transit Fund	\$ 29,451,039	\$ 10,046,803	\$ 9,032,197	\$ 1,014,606	\$ 30,465,645
Landfill Fund					
Operations		6,834,176	4,257,162	2,577,014	2,577,014
Capital Projects		0	1,615,453	(1,615,453)	(1,615,453)
Total Landfill Fund	\$ 18,890,948	\$ 6,834,176	\$ 5,872,615	\$ 961,561	\$ 19,852,509
Total Enterprise Funds	\$ 82,698,095	\$ 73,416,552	\$ 68,454,719	\$ 4,961,832	\$ 87,659,927
General Fund	16,921,297	66,604,291	64,627,148	1,977,143	18,898,439
Special Revenue Funds	28,000,422	29,147,663	45,668,722	(16,521,059)	11,479,363
Capital Project Fund	10,997,435	15,248,944	14,332,723	916,221	11,913,656
Enterprise Funds	82,698,095	73,416,552	68,454,719	4,961,832	87,659,927
Total All Funds	\$ 138,617,249	\$ 184,417,449	\$ 193,083,313	\$ (8,665,863)	\$ 129,951,385

Revenue and Expenditures by Fund as of 12/31/21

Fund#	Fund Name	FY22 Beginning			FY22 Current	
		Fund Balance	Revenue	Expenditures	RV - XP	Fund Balance
001	General	\$16,921,297	\$29,231,288	\$29,471,714	(\$240,426)	\$16,680,870
101	Streets Maintenance	596,053	1,577,521	1,978,315	(400,793)	195,259
105	Parks Maintenance	230,767	346,401	765,586	(419,184)	(188,417)
106	Parks Sales Tax	0	0	253,760	(253,760)	(253,760)
125	Public Safety Tax	1,535,682	3,768,057	3,221,390	546,667	2,082,349
140	Community Development	1,302,026	891,793	901,363	(9,570)	1,292,456
150	Special Allocation	4,556,874	3,294,300	2,903,657	390,643	4,947,516
160	American Rescue Plan	19,352,414	3,454,213	3,394,197	60,016	19,412,430
170	Gaming Initiatives	236,290	459,742	514,918	(55,176)	181,114
190	St. Joseph Museums Tax	190,317	102,954	263,841	(160,887)	29,430
200	Debt Service	0	249,421	71,951	177,470	177,470
398	Capital Projects	10,997,435	13,378,251	10,712,506	2,665,744	13,663,179
400	Aviation	322,348	348,021	2,034,938	(1,686,916)	(1,364,569)
410	Public Parking	266,019	81,308	88,834	(7,525)	258,493
420	Water Protection	33,708,407	23,489,243	18,599,058	4,890,186	38,598,593
430	Municipal Golf	59,335	385,268	524,726	(139,458)	(80,123)
460	Mass Transit	29,451,039	3,784,645	5,300,693	(1,516,048)	27,934,990
470	Landfill	18,890,948	3,737,290	2,269,938	1,467,352	20,358,300
760	Community Dev Rehab Loan	0	53,274	45,210	8,064	8,064
765	Home Loan	0	12,329	51,841	(39,512)	(39,512)
Grand Total		\$138,617,249	\$88,645,319	\$83,368,436	\$5,276,883	\$143,894,131

General Fund Revenue and Expenditures - By Department as of 12/31/21

Department	Revenue	Expenditures	RV - XP
Mayor & City Council	\$0	\$97,385	(\$97,385)
City Clerk	0	126,628	(126,628)
Municipal Court	174,513	280,143	(105,629)
City Manager	145	445,130	(444,985)
Human Resources	4	253,031	(253,027)
Legal	-	323,643	(323,643)
Community Services	1,233,086	1,178,857	54,229
Administrative Services	85,500	1,390,847	(1,305,347)
Police	1,717,130	8,498,625	(6,781,495)
Fire	1,809,320	7,751,529	(5,942,209)
Parks, Recreation, and Civic Facilities	1,049,144	2,809,895	(1,760,751)
Public Health	1,600,711	2,372,638	(771,927)
Public Works	6,686,202	3,509,684	3,176,517
Non-Departmental	14,875,534	433,680	14,441,854
Grand Total	\$29,231,288	\$29,471,714	(\$240,426)

**Actual Expenditures vs Budget as of 12/31/21
Recap By Fund**

Fund #	Fund Name	12/31/2020	12/31/2021	Change from Prior YTD	% Change from PY	FY22 Amended Budget	12/31/2021	% of Budget	Budget Balance
001	General	\$30,369,393	\$29,471,714	\$897,678	3.0%	\$64,631,648	\$29,471,714	45.6%	\$35,159,934
101	Streets Maintenance	1,847,000	1,978,315	(131,315)	-7.1%	4,473,669	1,978,315	44.2%	2,495,354
105	Parks Maintenance	589,430	765,586	(176,156)	-29.9%	1,339,509	765,586	57.2%	573,923
106	Parks Sales Tax	0	253,760	(253,760)	0.0%	0	253,760	0.0%	(253,760)
125	Public Safety Tax	3,010,856	3,221,390	(210,534)	-7.0%	7,385,509	3,221,390	43.6%	4,164,119
140	Community Development	1,448,958	901,363	547,595	37.8%	3,729,652	901,363	24.2%	2,828,290
150	Special Allocations	2,632,493	2,903,657	(271,164)	-10.3%	8,033,236	2,903,657	36.1%	5,129,579
160	American Rescue Plan	0	3,394,197	(3,394,197)	0.0%	19,352,404	3,394,197	17.5%	15,958,207
170	Gaming Initiatives	556,423	514,918	41,505	7.5%	763,550	514,918	67.4%	248,632
190	St. Joseph Museums Tax	245,633	263,841	(18,209)	-7.4%	591,193	263,841	44.6%	327,352
200	Debt Service	1,456,117	71,951	1,384,166	95.1%	391,176	71,951	18.4%	319,225
398	Capital Projects	1,727,809	10,712,506	(8,984,697)	-520.0%	14,507,723	10,712,506	73.8%	3,795,217
400	Aviation	453,360	2,034,938	(1,581,578)	-348.9%	3,799,720	2,034,938	53.6%	1,764,783
410	Public Parking	93,113	88,834	4,279	4.6%	600,485	88,834	14.8%	511,651
420	Water Protection	14,692,872	18,599,058	(3,906,186)	-26.6%	48,364,314	18,599,058	38.5%	29,765,256
430	Municipal Golf	499,064	524,726	(25,662)	-5.1%	785,388	524,726	66.8%	260,662
460	Mass Transit	4,540,065	5,300,693	(760,628)	-16.8%	9,032,197	5,300,693	58.7%	3,731,504
470	Landfill	2,749,084	2,269,938	479,146	17.4%	5,872,615	2,269,938	38.7%	3,602,677
760	CD Rehab Loan	0	45,210	(45,210)	0.0%	0	45,210	0.0%	(45,210)
765	Home Revolving Loan	52,581	51,841	740	1.4%	0	51,841	0.0%	(51,841)
Grand Total		\$66,964,248	\$83,368,436	(\$16,404,188)	-24.5%	\$193,653,989	\$83,368,436	43.1%	\$110,285,552

Actual Expenditures vs Budget as of 12/31/21
Recap By Element

GL Code	GL Group	12/31/2020	12/31/2021	Change from Prior YTD	% Change from PY	FY22 Amended Budget	FY22 Projected Budget	12/31/2021	% of Proj Budget	Proj Budget Balance
11	Salary & Wages	16,889,683	18,704,495	(1,814,812)	-10.7%	38,485,654	38,485,654	18,704,495	48.6%	19,781,159
12	Employee Benefits	9,083,251	9,322,895	(239,644)	-2.6%	19,977,238	19,977,238	9,322,895	46.7%	10,654,343
13	Material and Supplies	1,979,162	2,262,773	(283,611)	-14.3%	5,938,881	5,938,881	2,262,773	38.1%	3,676,108
14	Outside Services	18,192,944	17,953,605	239,339	1.3%	44,187,190	44,187,190	17,953,605	40.6%	26,233,585
15	Other Charges Including Debt Service	13,919,384	17,099,771	(3,180,386)	-22.8%	42,648,315	42,648,315	17,099,771	40.1%	25,548,544
16	Capital Outlay (Over \$5,000)	1,520,964	2,652,524	(1,131,561)	-74.4%	4,428,141	4,428,141	2,652,524	59.9%	1,775,617
17	Capital Improvments	5,378,861	15,372,373	(9,993,512)	-185.8%	37,988,569	37,938,569	15,372,373	40.5%	22,566,195
Grand Total		\$66,964,248	\$83,368,436	(\$16,404,188)	-24.5%	193,653,989	193,603,989	83,368,436	43.1%	110,235,552

**Revenue vs Budget as of 12/31/21
Recap By Element**

Element #	Element Name	12/31/2020	12/31/2021	Change from	% Change	FY22 Amended	FY22 Projected	% of		Proj Budget
				Prior YTD	from PY	Budget	Budget	12/31/2021	Proj Budget	Balance
20	Real Property Tax	\$1,377,400	\$1,893,261	\$515,861	37.5%	\$10,384,314	\$10,384,314	\$1,893,261	18.2%	\$8,491,053
21	Personal Property Tax	493,644	734,584	240,940	48.8%	4,598,993	4,598,993	734,584	16.0%	3,864,409
22	Other Personal Property	742,052	476,986	(265,066)	-35.7%	5,958,118	5,958,118	476,986	8.0%	5,481,132
23	Utility Based Taxes	3,219,872	3,220,248	376	0.0%	6,755,100	6,665,100	3,220,248	48.3%	3,444,852
24	Sales Tax (1)	25,813,442	27,831,231	2,017,790	7.8%	52,622,175	54,425,749	27,831,231	51.1%	26,594,518
26	Licenses	380,992	346,849	(34,143)	-9.0%	1,484,000	1,484,000	346,849	23.4%	1,137,151
28	Permits	87,278	84,514	(2,764)	-3.2%	251,504	251,504	84,514	33.6%	166,990
30	Fines	334,523	595,596	261,073	78.0%	595,000	595,000	595,596	100.1%	(596)
32	Rents	530,212	648,740	118,528	22.4%	1,175,133	1,325,133	648,740	49.0%	676,393
34	Parking Fees	39,456	28,000	(11,456)	-29.0%	71,400	71,400	28,000	39.2%	43,400
35	Inspection Fees	194,081	191,539	(2,542)	-1.3%	410,300	410,300	191,539	46.7%	218,761
36	Health Fees	203,544	221,911	18,366	9.0%	398,790	398,790	221,911	55.6%	176,879
37	Recreation Fees	143,920	249,074	105,155	73.1%	441,500	441,500	249,074	56.4%	192,426
38	Nature Center User Fees	23,622	33,533	9,911	42.0%	65,250	65,250	33,533	51.4%	31,717
39	Civic Facilities Charges	45,248	140,108	94,860	209.6%	366,000	366,000	140,108	38.3%	225,892
40	Municipal Golf Charges	339,575	322,084	(17,491)	-5.2%	677,200	677,200	322,084	47.6%	355,116
41	Bode Ice Arena Charges	95,307	123,019	27,711	29.1%	235,100	235,100	123,019	52.3%	112,081
42	User Charges	114,121	127,487	13,366	11.7%	264,000	264,000	127,487	48.3%	136,513
43	Sanitary Sewer Charges	15,691,832	15,561,273	(130,558)	-0.8%	30,808,089	30,808,089	15,561,273	50.5%	15,246,816
44	Landfill Charges	3,567,937	3,633,775	65,838	1.8%	6,652,000	6,652,000	3,633,775	54.6%	3,018,225
46	Charges for Services	1,023,585	539,252	(484,333)	-47.3%	1,908,366	1,908,366	539,252	28.3%	1,369,114
50	Other Revenues	531,743	1,856,095	1,324,352	249.1%	2,026,546	2,026,546	1,856,095	91.6%	170,451
5020	Bonds & Loans Proceeds	6,637,539	15,735,130	9,097,591	137.1%	24,775,895	24,775,895	15,735,130	63.5%	9,040,764
53	Principal Earnings	12,502	9,821	(2,680)	-21.4%	21,750	21,750	9,821	45.2%	11,929
54	Interest Earnings	469,022	490,549	21,526	4.6%	1,209,295	1,209,295	490,549	40.6%	718,746
56	Grants & Entitlements	6,541,660	6,101,517	(440,143)	-6.7%	12,804,915	12,804,915	6,101,517	47.6%	6,703,398
57	Computer Network Transfer	72,561	75,375	2,814	3.9%	150,750	150,750	75,375	50.0%	75,375
58	Interfund Transfers	5,312,897	7,373,768	2,060,871	38.8%	16,947,562	16,947,562	7,373,768	43.5%	9,573,794
Grand Total		\$74,039,567	\$88,645,319	\$14,605,752	19.7%	\$184,059,044	\$185,922,618	\$88,645,319	47.7%	\$97,277,300

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

Revenue vs Budget as of 12/31/21
Recap By Fund

Fund #	Fund Name	12/31/2020	12/31/2021	Change from Prior YTD	% Change from PY	FY22 Amended Budget	12/31/2021	% of Budget	Budget Balance
001	General	\$25,174,450	\$29,231,288	\$4,056,838	16.1%	\$65,329,409	\$29,231,288	44.7%	\$36,098,121
101	Streets Maintenance	1,672,201	1,577,521	(94,680)	-5.7%	4,282,477	1,577,521	36.8%	2,704,955
105	Parks Maintenance	351,087	346,401	(4,685)	-1.3%	1,094,154	346,401	31.7%	747,753
106	Parks Sales Tax	-	-	0	0.0%	0	-	0.0%	0
125	Public Safety Tax	3,387,527	3,768,057	380,530	11.2%	6,694,187	3,768,057	56.3%	2,926,130
140	Community Development	853,148	891,793	38,645	4.5%	3,734,182	891,793	23.9%	2,842,390
150	Special Allocations	3,877,272	3,294,300	(582,972)	-15.0%	11,304,721	3,294,300	29.1%	8,010,421
160	American Rescue Plan	-	3,454,213	3,454,213	0.0%	0	3,454,213	0.0%	(3,454,213)
170	Gaming Initiatives	417,292	459,742	42,451	10.2%	754,000	459,742	61.0%	294,258
190	St. Joseph Museums Tax	75,710	102,954	27,244	36.0%	592,700	102,954	17.4%	489,746
200	Debt Service	388	249,421	249,033	100.0%	1,760,006	249,421	14.2%	1,510,585
398	Capital Projects	3,368,208	13,378,251	10,010,042	297.2%	15,255,429	13,378,251	87.7%	1,877,178
400	Aviation	288,729	348,021	59,292	20.5%	3,505,887	348,021	9.9%	3,157,866
410	Public Parking	92,317	81,308	(11,008)	-11.9%	575,432	81,308	14.1%	494,124
420	Water Protection	22,592,465	23,489,243	896,778	4.0%	51,668,866	23,489,243	45.5%	28,179,622
430	Municipal Golf	390,054	385,268	(4,787)	-1.2%	785,388	385,268	49.1%	400,120
460	Mass Transit	7,686,727	3,784,645	(3,902,083)	-50.8%	9,888,031	3,784,645	38.3%	6,103,386
470	Landfill	3,781,858	3,737,290	(44,569)	-1.2%	6,834,176	3,737,290	54.7%	3,096,886
760	CD Rehab Loan	15,452	53,274	37,822	244.8%	0	53,274	0.0%	(53,274)
765	Home Revolving Loan	14,681	12,329	(2,352)	-16.0%	0	12,329	0.0%	(12,329)
Grand Total		\$74,039,567	\$88,645,319	\$14,605,752	19.7%	\$184,059,044	\$88,645,319	48.2%	\$95,413,726

CIP Projects Budgeted for FY22

Job#	Project Name	FY22 Budget	FY22 Expenditures	FY22 % Budget	Project Life Expenditures
223060	Sidewalk Grant Program	150,000	-	0.0%	-
229000	Airport Capital Funds	300,000	-	0.0%	-
229010	Asphalt Streets	900,000	900,000	100.0%	900,000
229530	Krug Park Ampitheater	50,000	-	0.0%	-
229550	College Hill Park Playground	100,000	5,970	6.0%	5,970
242240	Urban Trail Match	100,000	-	0.0%	-
319585	Missouri Theater Restrooms	270,000	265,988	98.5%	287,980
319587	Missouri Theater Upgrades	265,000	174,905	66.0%	191,535
319590	Horace Mann Renovation	1,342,569	1,208,359	90.0%	1,208,359
319805	Eastowne Business Park	1,624,465	1,469,650	90.5%	1,542,356
319810	Wyeth Tootle	990,000	935,612	94.5%	1,002,254
	1/2 Cent Funded Projects	6,092,034	4,960,483	81.4%	5,138,453
220105	Huntoon Bridge	490,000	83,069	17.0%	83,069
220110	6th Street Viaduct	600,875	57,148	9.5%	57,148
220115	King Hill Bridge	936,891	796,822	85.0%	796,822
220120	22nd Street Bridge	2,000,000	1,952,328	97.6%	1,952,328
220125	Lovers Lane Bridge	957,000	124,504	13.0%	124,504
220130	McArthur Drive Bridge	1,465,000	118,049	8.1%	118,049
220135	Genefield Bridge	1,750,000	1,729,767	98.8%	1,729,767
220140	5th Ave Bridge	914,000	97,985	10.7%	97,985
220145	13th St Bridge	1,750,000	1,730,123	98.9%	1,730,123
220150	11th St Bridge	1,146,234	123,660	10.8%	123,660
220155	NW Parkway Ped Bridge	300,000	88,691	29.6%	88,691
220160	Hyde Park Cable Stay	140,000	137,680	98.3%	137,680
220165	Krug Park Bridge Rehab	120,000	16,426	13.7%	16,426
220200	Woodbine Box Culvert	300,000	245,597	81.9%	245,597
220205	36th & Monterey Culverts	100,000	71,615	71.6%	71,615
223020	Use Tax Street Repairs	3,400,000	-	0.0%	-
223030	Use Tax Concrete Street Repairs	200,000	-	0.0%	-
214004	Runway 17/35 Pavement Mnt, edge ligh	500,000	-	0.0%	-
413005	Hangar Door Installation	175,000	175,000	100.0%	175,000
413080	Rehab Air Traffic Control Tower	2,500,000	1,586,492	63.5%	1,586,492
413180	MOANG Box Culvert	12,900	12,900	100.0%	3,057,625
204004	Motor Control Room (Belt Press Room	429,000	-	0.0%	-
209001	SSJISD PS - Force Main Investigation &	34,833	24,612	70.7%	323,068
219100	Bond SSJSISD Collection System	1,151,000	-	0.0%	-
219200	Odor Control	2,019,560	44,725	2.2%	44,725
219300	Control Building Upgrades	1,663,500	-	0.0%	-
219400	Additional Centrifugal Blowers	1,717,300	-	0.0%	-

CIP Projects Budgeted for FY22

<u>Job#</u>	<u>Project Name</u>	<u>FY22 Budget</u>	<u>FY22 Expenditures</u>	<u>FY22 % Budget</u>	<u>Project Life Expenditures</u>
519010	Corby Pond Renovations	671,066	147,000	21.9%	529,679
2107100	Sewer Maintenance Facility CMOM	250,000	231,462	92.6%	797,876
2123100	Green Solutions	500,000	-	0.0%	-
2130100	System Expansion Projects	300,000	-	0.0%	-
2142200	Replace Raw Sludge Magnetic Flowmet	14,000	-	0.0%	-
2205100	Rolling Stock Sewer Maint	903,000	-	0.0%	-
2210100	CMOM Consolidated Repairs	2,389,300	646,933	27.1%	646,933
2219100	GPS equipment	32,145	-	0.0%	-
2220100	Update Aerial Photography	24,500	-	0.0%	-
2224200	Water Quality Education Program	75,000	-	0.0%	-
2245100	DAF Motor Control Center	86,000	-	0.0%	-
2254600	Whitehead Rakes	989,698	-	0.0%	981,878
420660A	Grit Building Sink Hole Repair	985,177	-	0.0%	-
228888	Large Diameter Sewer Rehab	2,900,000	2,852,300	98.4%	2,852,300
460430	Replace Staff Van	26,000	-	0.0%	-
460435	Replace Security Gate Openers	23,000	-	0.0%	-
460440	Replace Garage Door Openers	24,000	-	0.0%	-
460445	Fuel Island Repairs	50,000	-	0.0%	-
460450	Replace Floors-Transit Admin Bldg	25,000	-	0.0%	-
460455	Transit Admin Concrete Replacement	65,000	60,545	93.1%	60,545
470510	Landfill Rolling Stock Scheduled Repla	225,000	159,099	70.7%	159,099
470515	Jackhammer for Excavator	120,000	-	0.0%	-
470520	Haul Truck	550,000	455,385	82.8%	455,385
470525	Cell Construction Area 7b	650,000	47,039	7.2%	47,039
	All Other Projects	38,650,979	15,103,925	39.1%	19,091,105
	TOTAL	44,743,013	20,064,408	44.8%	24,229,558

Riverboat Revenue and Expenditure Breakdown as of 12/31/21

Revenues Fund Name		YTD Dec FY21	YTD Dec FY22	Change from Prior YTD	% Change from PY	FY22 Budget	YTD Dec FY22	Budget%	Budget Balance
3284	State Admissions*	\$161,045	\$209,473	48,428	30.1%	\$350,000	\$209,473	59.8%	\$140,528
3286	State Gaming**	190,410	248,962	58,552	30.8%	400,000	248,962	62.2%	151,038
5090	Gain/Loss Market Value	70,000	0	(70,000)	-100.0%	0	0	100.0%	0
5070	Recovery/Reimbursements	(5,794)	0	5,794	-100.0%	0	0	0.0%	0
5410	Interest on Investments	1,937	1,307	(630)	-32.5%	4,000	1,307	0.0%	2,693
5415	Accrued Interest Income	(307)	0	307	-100.0%	0	0	0.0%	0
		\$417,292	\$459,742	\$42,451	10.2%	\$754,000	\$459,742	61.0%	\$294,258
Expenditures									
1410	Professional Svcs	50,963	19,466	31,497	-61.8%	\$89,000	19,466	21.9%	69,534
1453	Advertising	9,358	6,272	3,086	-33.0%	33,000	6,272	19.0%	26,728
1495	Special Contributions	402,427	414,558	(12,131)	3.0%	477,050	414,558	86.9%	62,492 Mo Docks Assoc/MO-KAN
1498	Other Services	33,925	4,914	29,011	-85.5%	45,000	4,914	10.9%	40,086
1520	Transfer to Gen Fund	21,500	25,083	(3,583)	16.7%	43,000	25,083	58.3%	17,917
1569	Transfer to Aviation	35,000	40,833	(5,833)	16.7%	70,000	40,833	58.3%	29,167
1571	Transfer to Public Parking	3,250	3,792	(542)	16.7%	6,500	3,792	58.3%	2,708
		\$556,423	\$514,918	\$41,505	-7.5%	\$763,550	\$514,918	67.4%	\$248,632
	NET REVENUE	(\$139,132)	(\$55,176)	\$83,956					

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

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

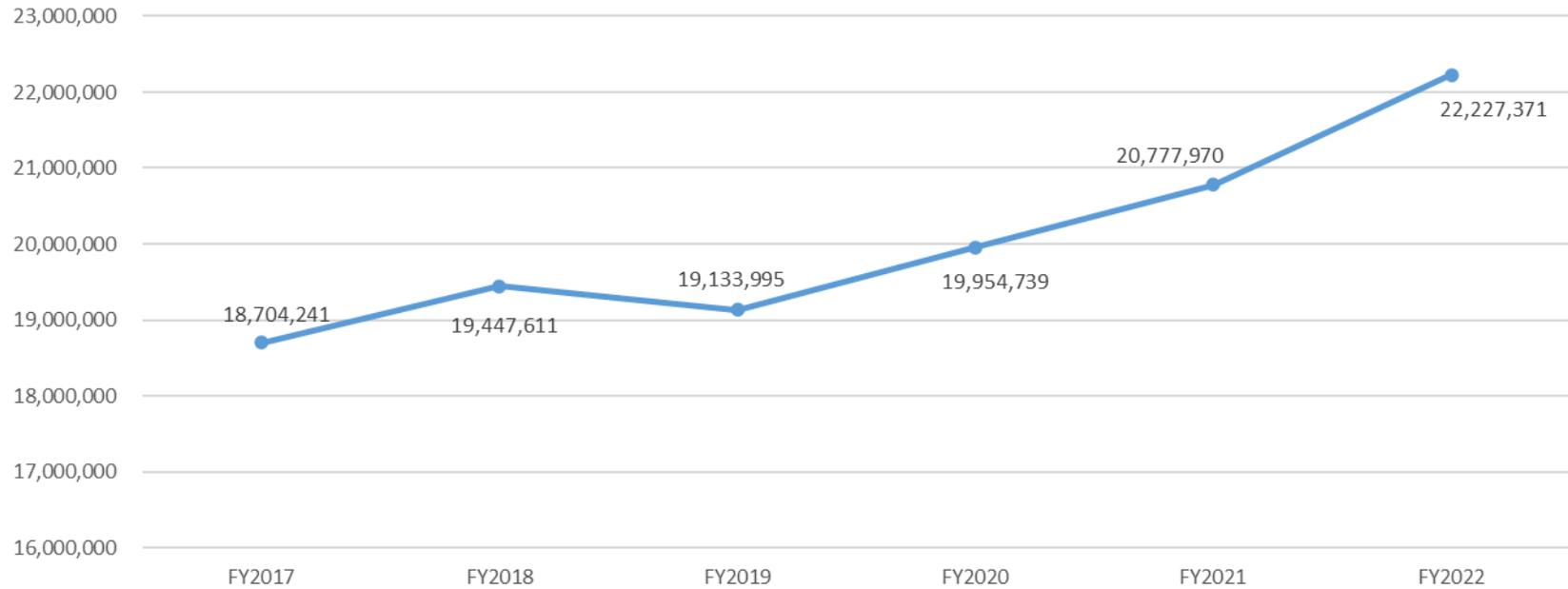
Cell Phone Revenue and Expenditure Breakdown as of 12/31/21

Revenues Fund Name		YTD Dec FY21	YTD Dec FY22	Change from Prior YTD	% Change from PY	FY22 Budget	YTD Dec FY22	Budget%	Budget Balance
2340	Utility Tax - Telecomm	200,936	179,768	(21,168)	-10.5%	475,000	179,768	37.8%	295,232
5410	Interest on Investments	2,477	95	(2,383)	-96.2%	8,000	95	1.2%	7,905
		\$203,413	\$179,862	(\$23,551)	-11.6%	\$483,000	\$179,862	37.2%	\$303,138
Expenditures									
1495	Special Contributions	99,667	-	99,667	100.0%	4,500	0	0.0%	4,500 Fountain Repair
1571	Transfer to Public Parking	-	0	0	0.0%	353,852	0	0.0%	353,852
		\$99,667	\$0	\$99,667	100.0%	\$358,352	\$0	0.0%	\$358,352
	NET REVENUE	\$103,746	\$179,862	\$76,116					

ALL SALES TAX FY22 DECEMBER

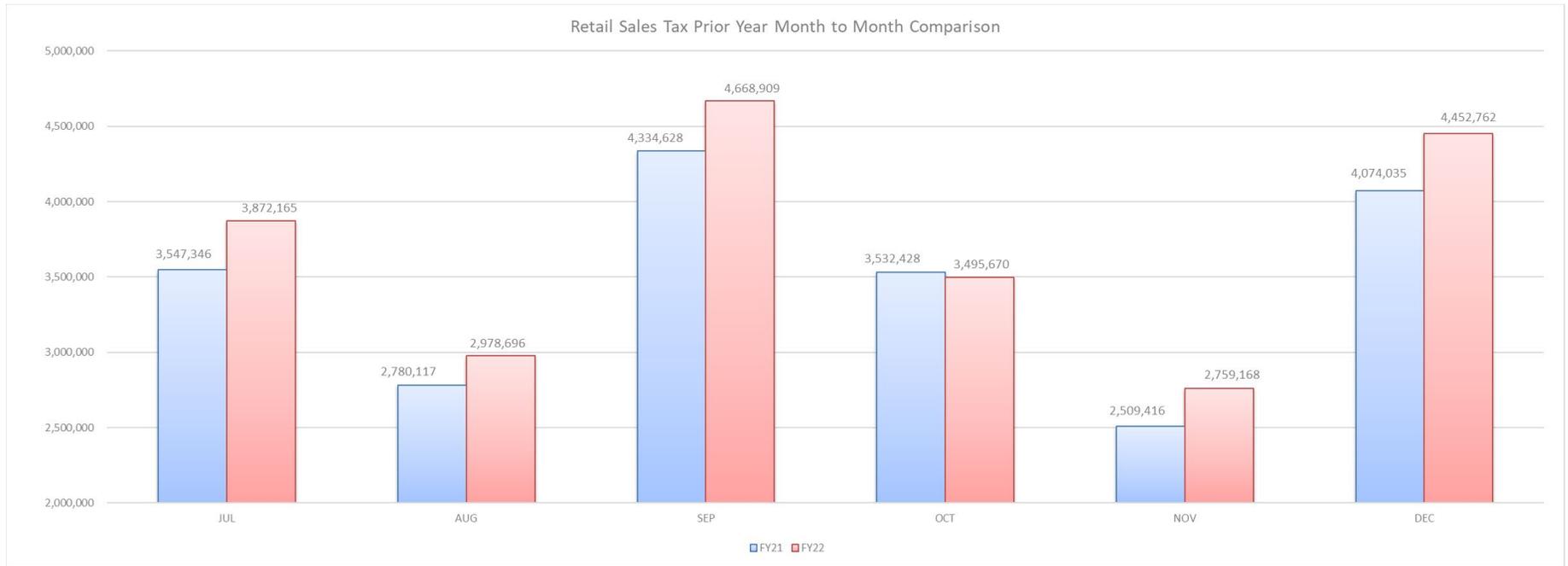
Object	Desc	FY21 YTD DEC	FY22 YTD DEC	FY22 Amend Bud	PY Var	PY % Change	% Bud
2410	Sales Tax	13,550,042	14,509,522	26,947,356	959,480	7.1%	53.8%
2413	Public Safety Sales Tax	3,614,951	3,858,810	6,901,565	243,859	6.7%	55.9%
2415	1/2 Sales Tax	3,612,977	3,859,039	7,081,476	246,062	6.8%	54.5%
	Retail Tax Total	20,777,970	22,227,371	40,930,397	1,449,401	7.0%	54.3%
2411	Motor Vehicle Sales Tax	431,498	417,908	800,000	(13,590)	-3.1%	52.2%
2412	City Use Tax	2,418,972	2,763,567	5,020,641	344,595	14.2%	55.0%
2414	Contra	(4,373,173)	(4,499,578)	(9,311,065)	(126,404)	2.9%	48.3%
2420	Cigarette Tax	158,950	151,482	310,000	(7,468)	-4.7%	48.9%
2430	Hotel/Motel Tax	301,911	372,423	1,025,000	70,512	23.4%	36.3%
2435	Riverfront Development	17,846	734	0	(17,112)	0.0%	0.0%
2440	City EATS	4,373,173	4,499,578	9,117,747	126,404	2.9%	49.3%
2441	County EATS	482,133	580,099	1,326,600	97,966	20.3%	43.7%
2442	Other EATS	0	0	122,655	0	0.0%	0.0%
2450	Fuel Tax	1,002,645	1,098,334	2,050,000	95,689	9.5%	53.6%
2455	Motor Vehicle Fee Increase	186,586	177,028	380,000	(9,559)	-5.1%	46.6%
2460	Road & Bridge	0	0	782,000	0	0.0%	0.0%
2487	County Use Tax	24,677	20,080	41,000	(4,597)	-18.6%	49.0%
2489	CID (Tuscany TIF)	10,254	22,207	27,200	11,953	116.6%	81.6%
	Total	25,813,442	27,831,232	52,622,175	2,017,790	7.8%	52.9%

Retail Sales Tax December YTD Comparison

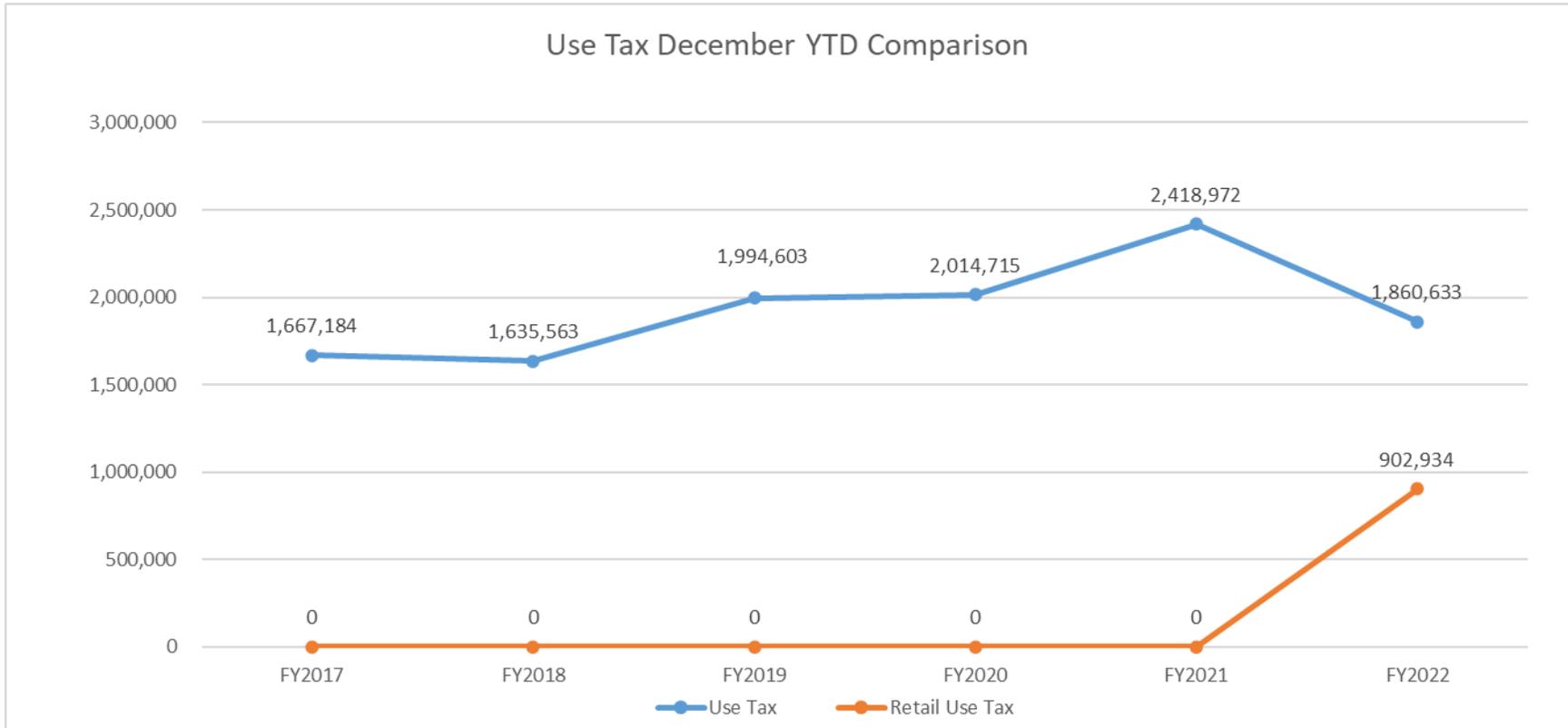


Retail sales tax for the month of December was the second highest monthly total collected year to date. After averaging a monthly total of \$3.5 million for the first five months, December generated \$4.4 million (9.3% more than December monthly total of FY21). Year to date numbers are significantly positive with an increase of 6.98% compared to this time in FY21 (up \$1,449,401). With respect to budget, totals are 4.3% above the adopted target.

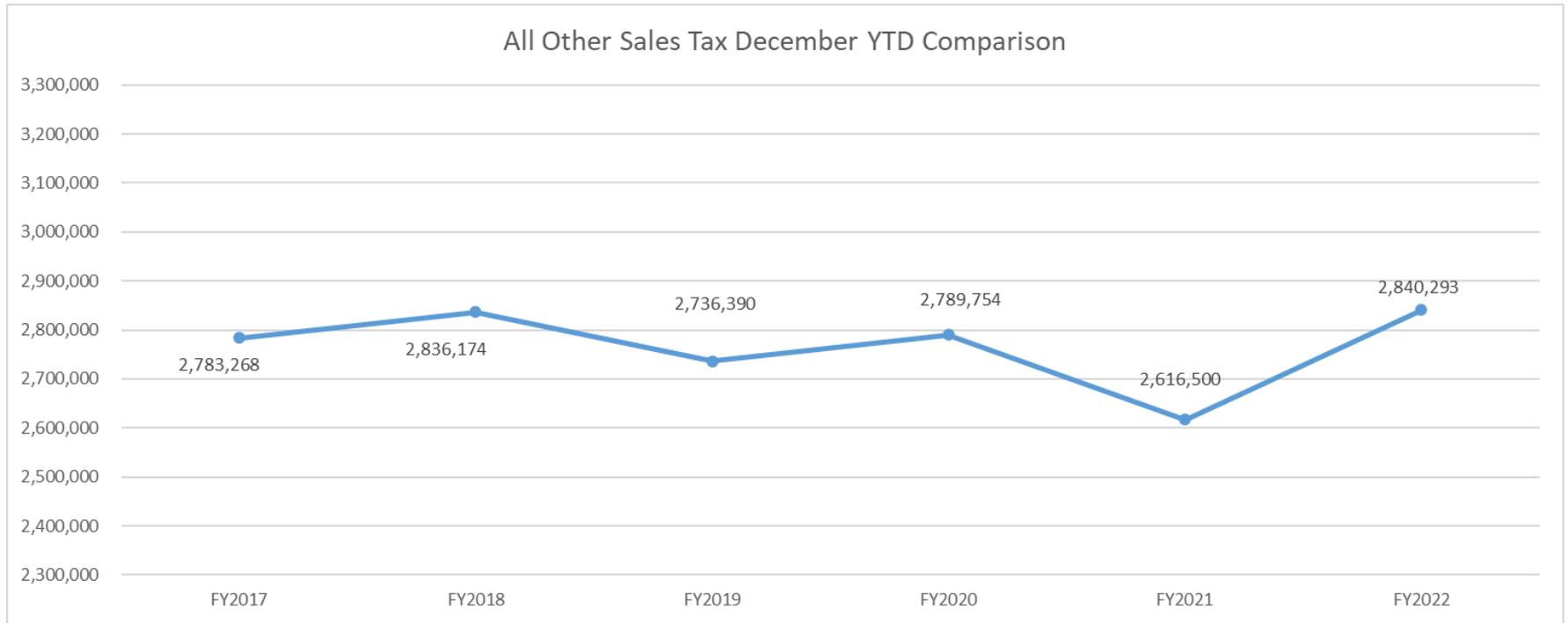
Retail Sales Tax	JUL	AUG	SEP	OCT	NOV	DEC	YTD
FY21	3,547,346	2,780,117	4,334,628	3,532,428	2,509,416	4,074,035	20,777,970
FY22	3,872,165	2,978,696	4,668,909	3,495,670	2,759,168	4,452,762	22,227,371
% Change	9.16%	7.14%	7.71%	-1.04%	9.95%	9.30%	6.98%



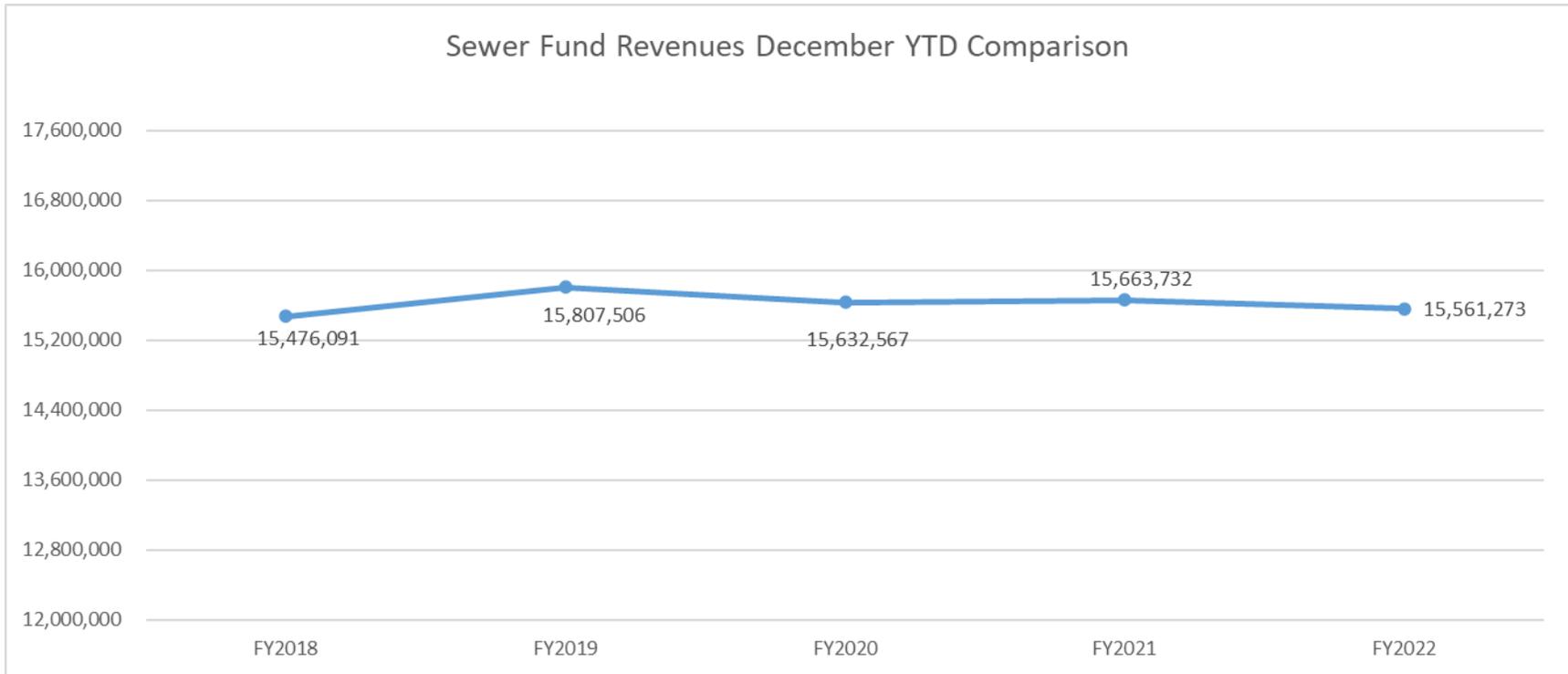
As indicated by the table above, only one month in FY22 has shown a decline from the previous year (October). That month was only a little over 1% lower than the corresponding month in FY21. To date, the monthly percent change has averaged an increase of 7.04%



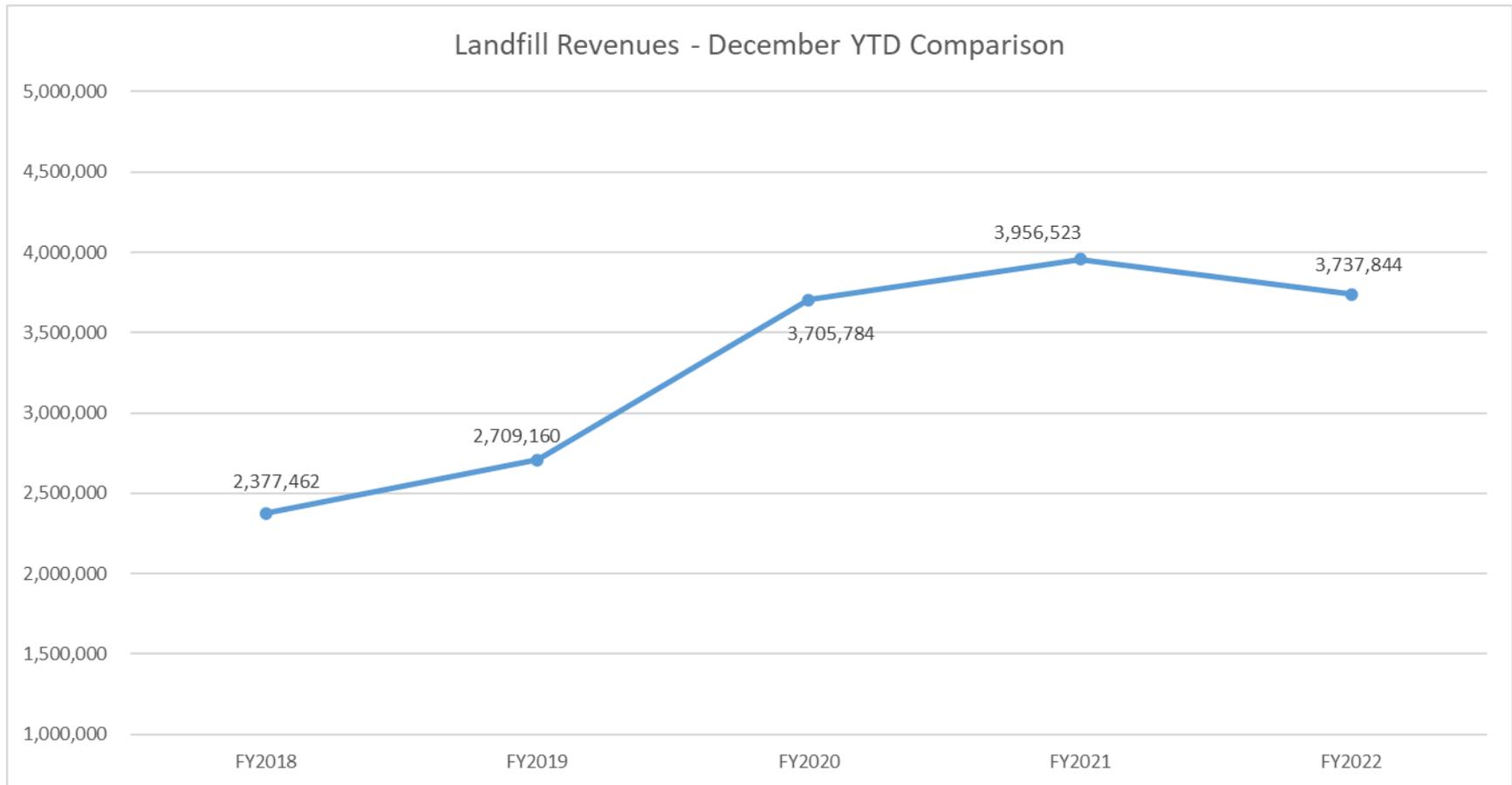
The FY22 total is the net of the retail use tax allocated to the other funds/programs (General fund, Public Safety, CIP, and Transit). The gross use tax collection before transferring retail use tax is \$2,763,567 which is an increase of 14.2% from December of FY21. With the retail tax transferred, the street enhancement tax is down 23.1%, but is above budget by 1.7%. Year to date, a total of \$902,934 has been allocated as retail use tax.



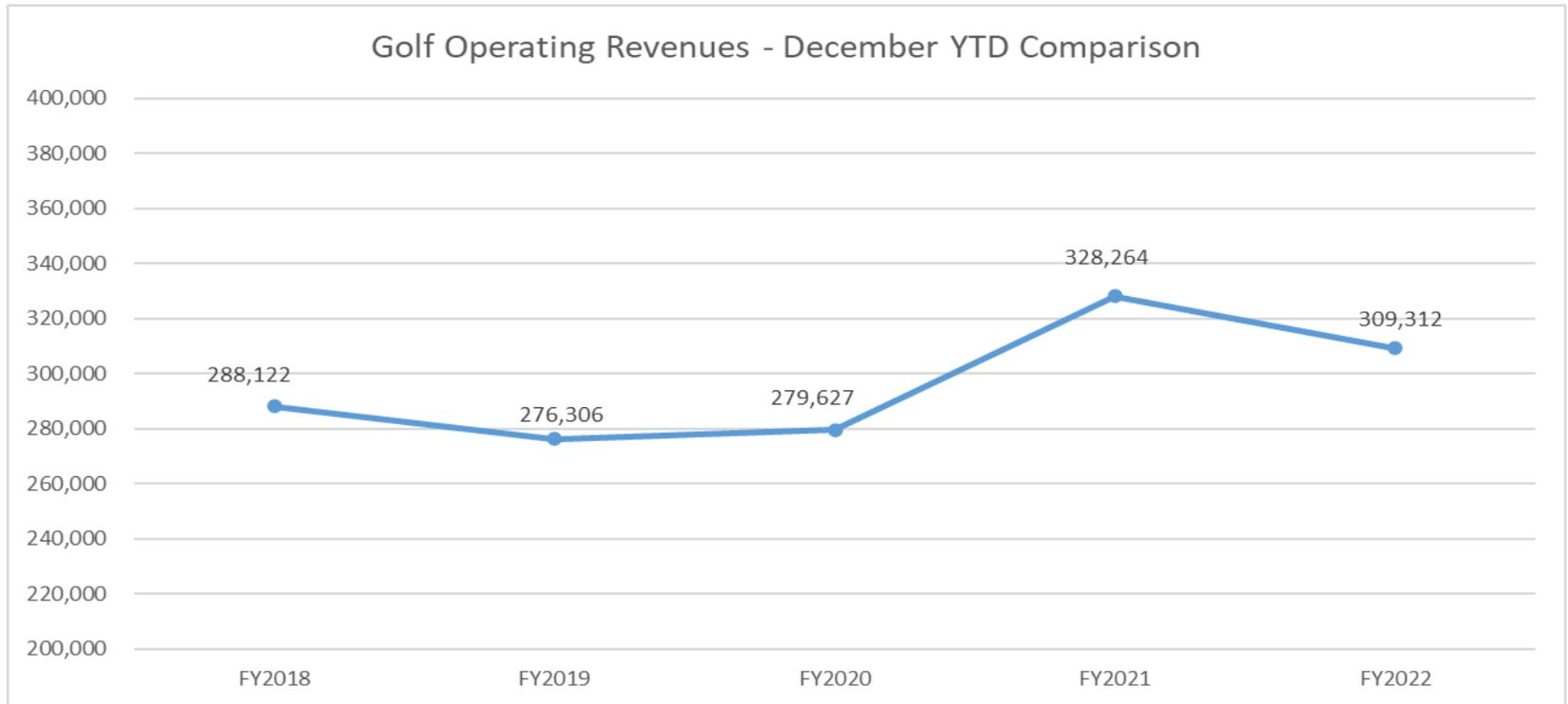
All other sales taxes, not including annual sales tax and use tax, showed an increase of 8.6%. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). Although motor vehicle tax is down 3% compared to this time one year ago, they are 2.2% above the budgeted target. The microchip shortage continues to impact the auto industry and the dealerships. Motor fuel taxes have been trending up since the final quarter of FY21 and has continued into the new fiscal year. Revenues are up 9.5% in comparison to the same timeframe of the prior year. Fuel prices have increased by an average of 30 cents in the last six months. Hotel/Motel tax is staying above trend. Thru December, revenues are up \$70,512 from the previous year (an increase of 23.4%). The revenue source is at 36.3% of budget, but that mostly attributes to a timing issue. Receipts are turned in quarterly and most businesses have yet to turn in their 2nd quarter collections. EATs are up \$240,000 when compared to one year ago (an increase of 4.6%). This is in direct relation to the improvement in retail sales tax.



Total Sewer Fund revenues showed a marginal decrease of 0.7%. Residential sewer service charges were down 0.6% from the previous year. Flat revenues were the expectation with a zero-rate increase for FY22. The commercial/retail sector showed a bit larger decrease of 2.9%, down \$103,920 from one year ago. Triumph, National Beef and South St. Joseph Sewer District are \$302,005 more in total than the previous year. The biggest deficit in comparison to the prior year is Commercial/Industrial Flow, down 15.9%. Penalties are down as well by approximately \$14,000. Sewer charges, in total, were above budget by 0.6% (\$102,458 above trend).

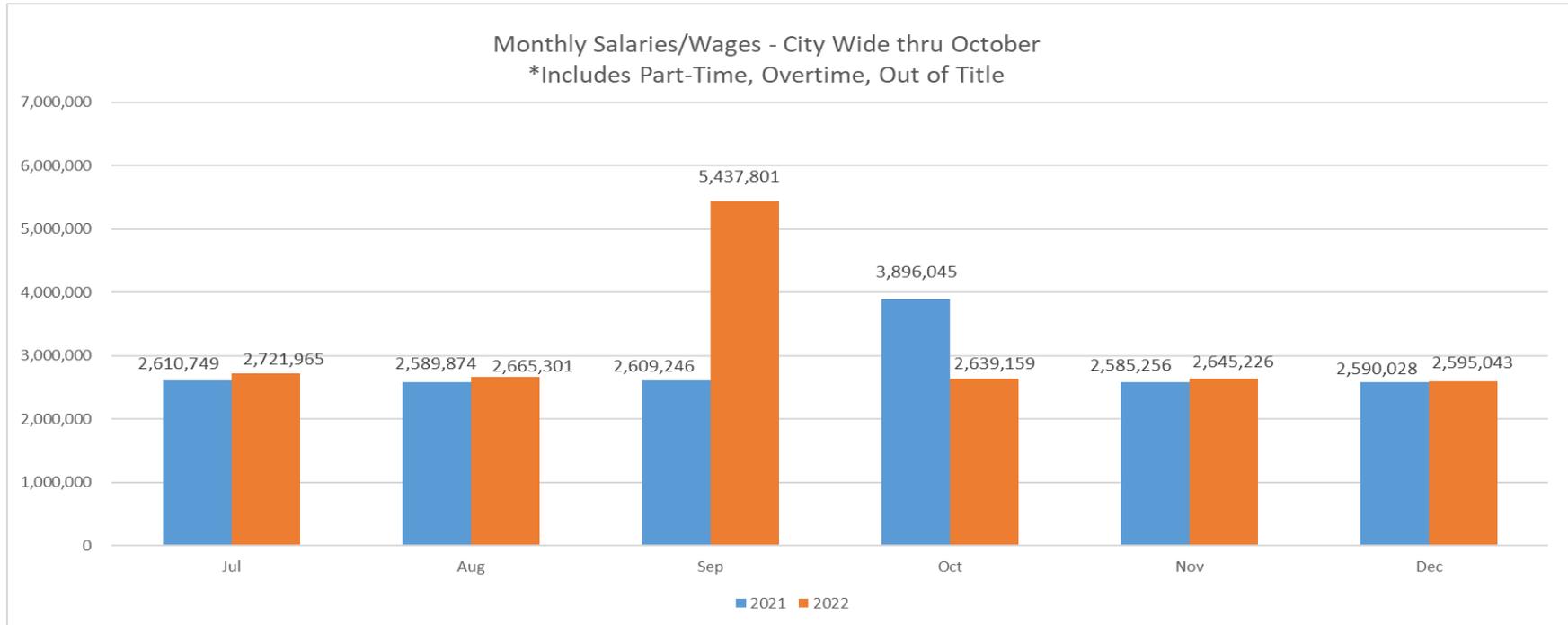


Daily fee revenue showed a small uptick in collections from the previous year (1.3%). The fund in total was down 5.5%, but in most part to the sale of a couple pieces of equipment (\$260,000) in FY21. Recycling has generated \$13,600 more than this time last year. Landfill revenues have improved by 57.2% over the last five years.

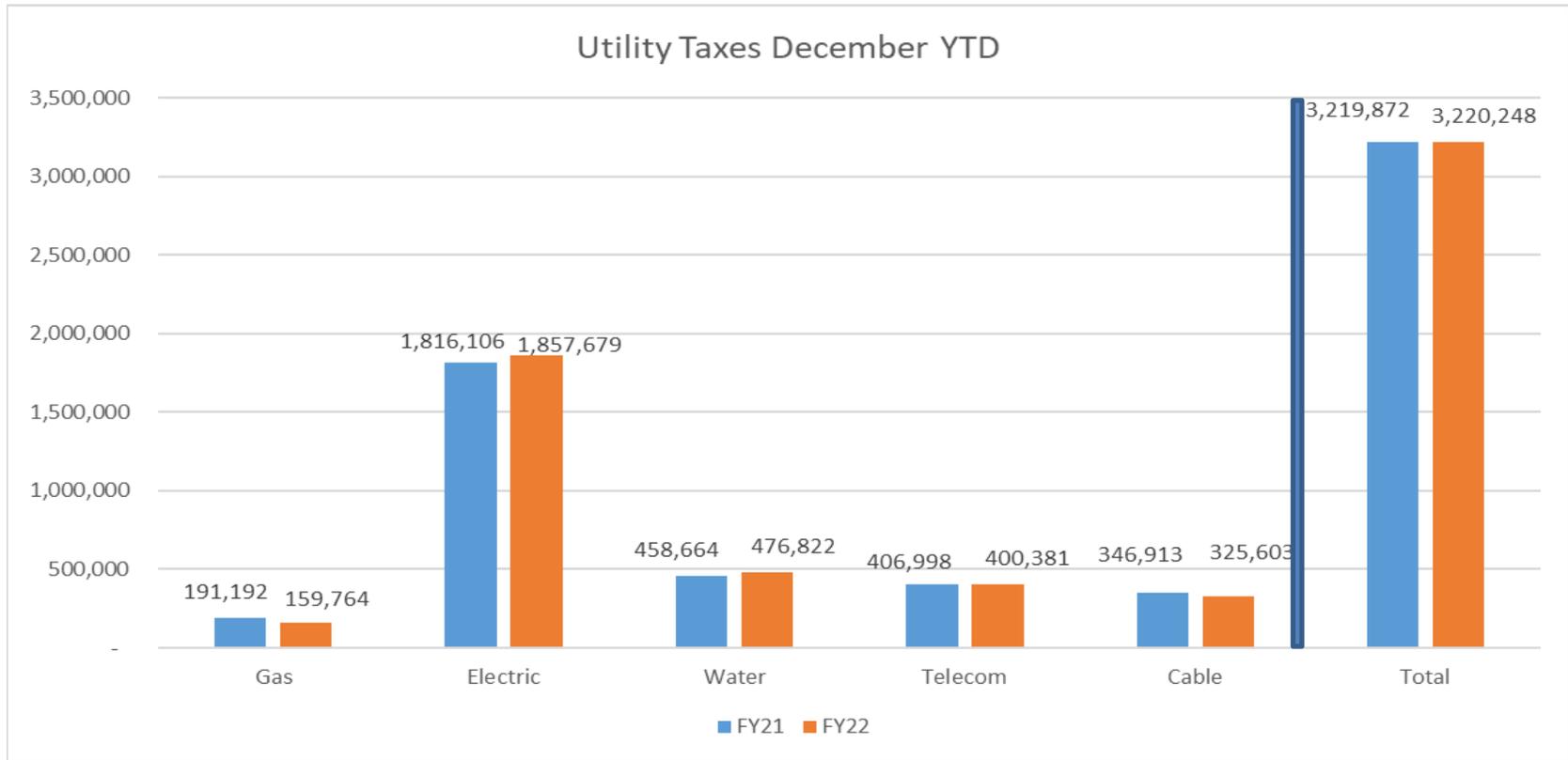


The Golf fund is down 5.5% from one year ago, but still performing well when compared to the last five years. Most streams of revenue are meeting budget. The pro shop which is having issues keeping inventory stocked and therefore down 32.4% compared to the prior year. Annual fees and golf cart rentals have decreased by a combined total of \$21,245. Budgeted green fees have been collected at 64.1%. The fund, in total, is below budget by \$18,593. A short, mild winter will be very beneficial to the fund. With the overall decrease in revenue, totals are still 10.6% higher than pre-COVID.

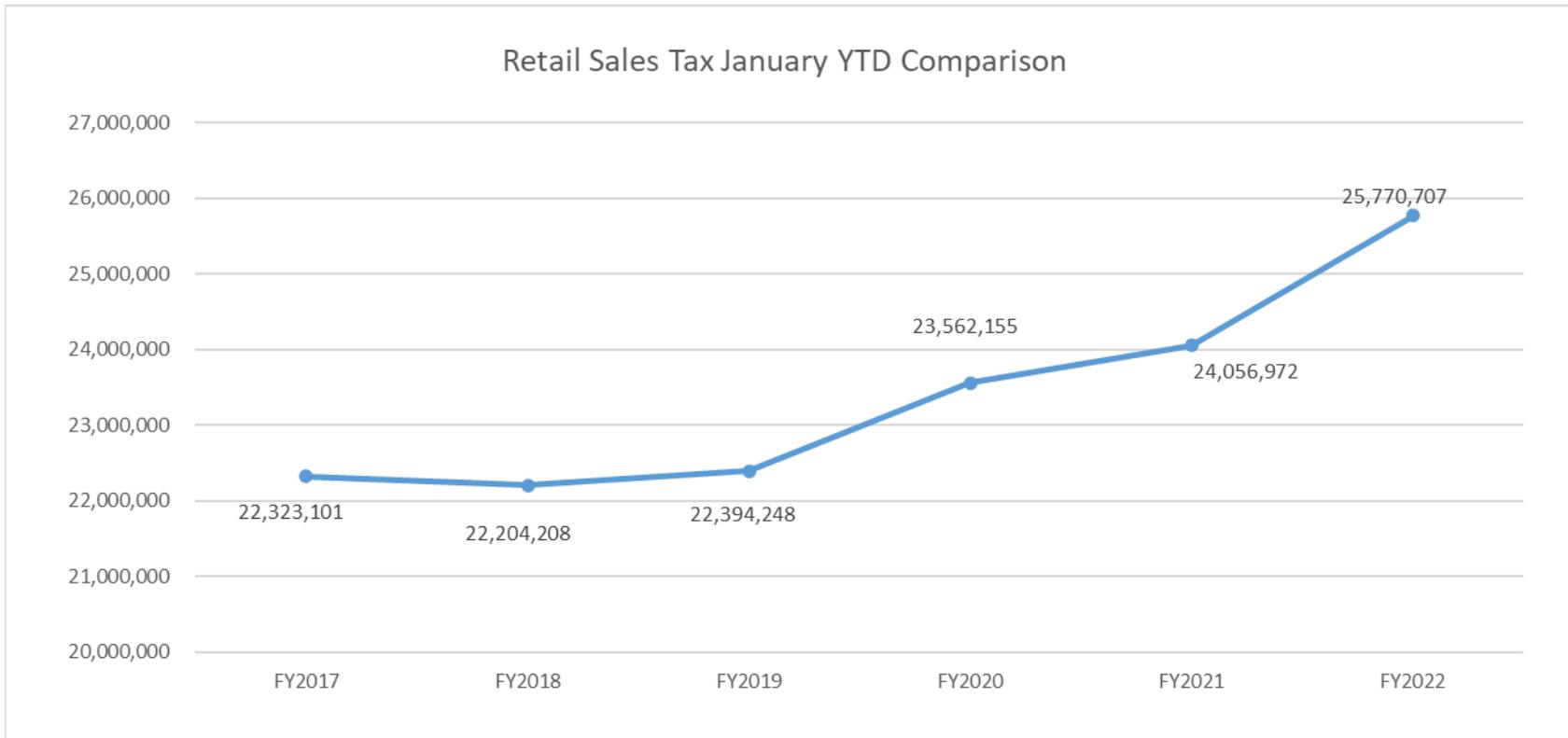
FY	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY22 Total	% Change
2021	2,610,749	2,589,874	2,609,246	3,896,045	2,585,256	2,590,028	2,658,378	2,712,866	2,632,280	3,896,096	2,597,275	2,707,903	16,881,198	
2022	2,721,965	2,665,301	5,437,801	2,639,159	2,645,226	2,595,043							18,704,495	
Variance	(111,216)	(75,426)	(2,828,555)	1,256,885	(59,970)	(5,014)							(1,823,297)	-10.80%



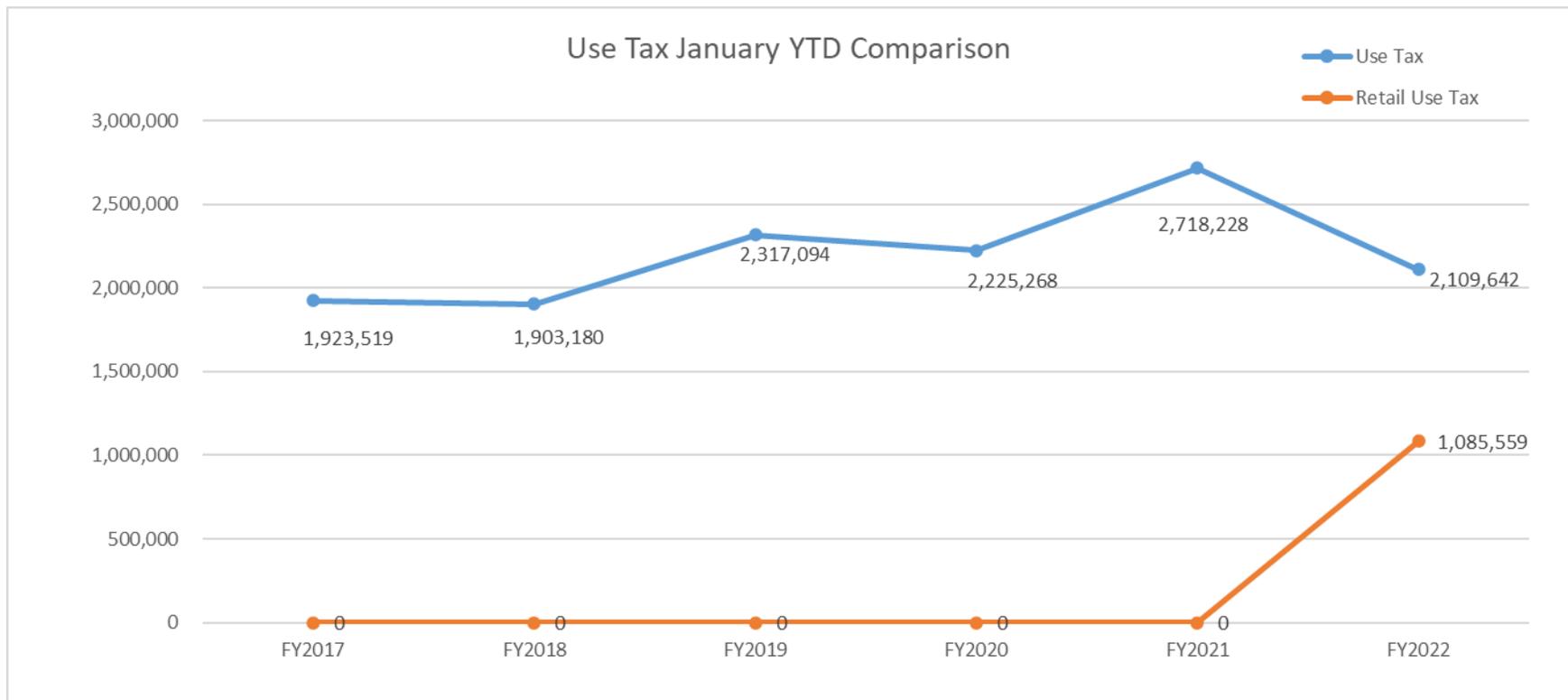
Salaries/wages were at 48.6% of budget and showed an increase of 10.8% when compared to this time in FY21. There have been thirteen (13) payrolls and therefore the year-to-date target for salaries is 50.0%. The large variance can be attributed to the one-time employee payment that was made in September. The payment was approximately \$1,200,000 and was funded by the American Rescue Plan Act. Another \$300,000 included the incentive payments to police officers who stay on with the City. These are to be funded with salary savings due to vacancies within the department. With these two items removed, salaries would be at 44.7% of budget. Included in the September spike is an additional regular payroll as there were three pay periods during the month. After evaluating revenues, Council met in December and agreed to a 2% COLA increase for general employees, 3% COLA for fire employees plus longevity increases, and 3% step increase and 3.5% decompression increase for Police. The total impact of the increase (beginning in January) will be \$1,786,713 with roughly half of that being funded this fiscal year.



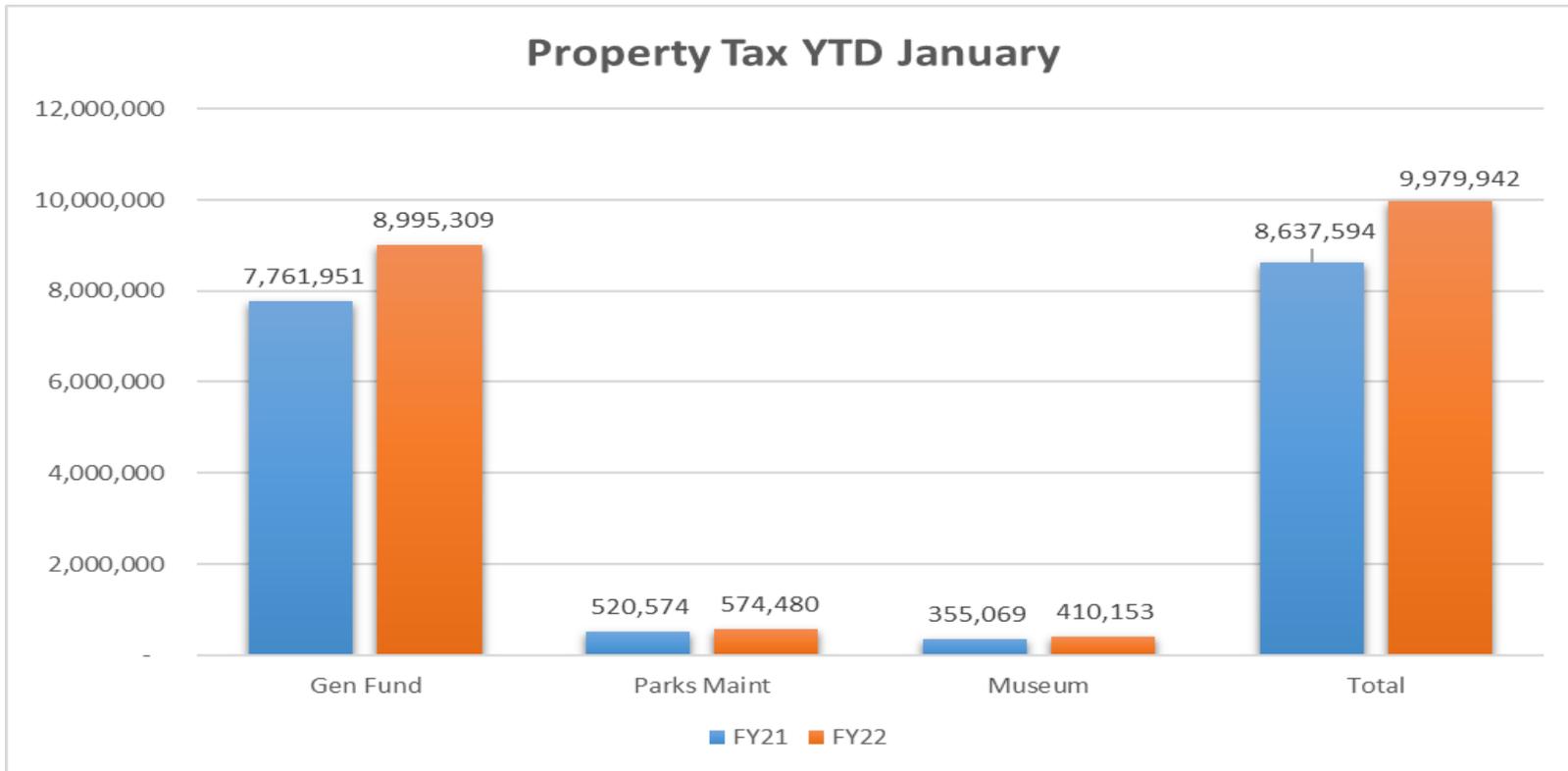
Overall, utility taxes were equal when compared to one year ago. Water and Electric were up by a combined total of \$59,371. With the unseasonable warm temperatures in fall and early winter, gas revenues are down 16.4%. Telecom was only \$6,600 under the pace of a year ago. Cable showed a decrease of 6.1% from the previous year. Revenues for telecom and cable have been in decline for several years now. A gas rate increase of 39 cents per hundred cubic feet of gas began in December to cover rising costs. A water rate increase has been proposed as well.



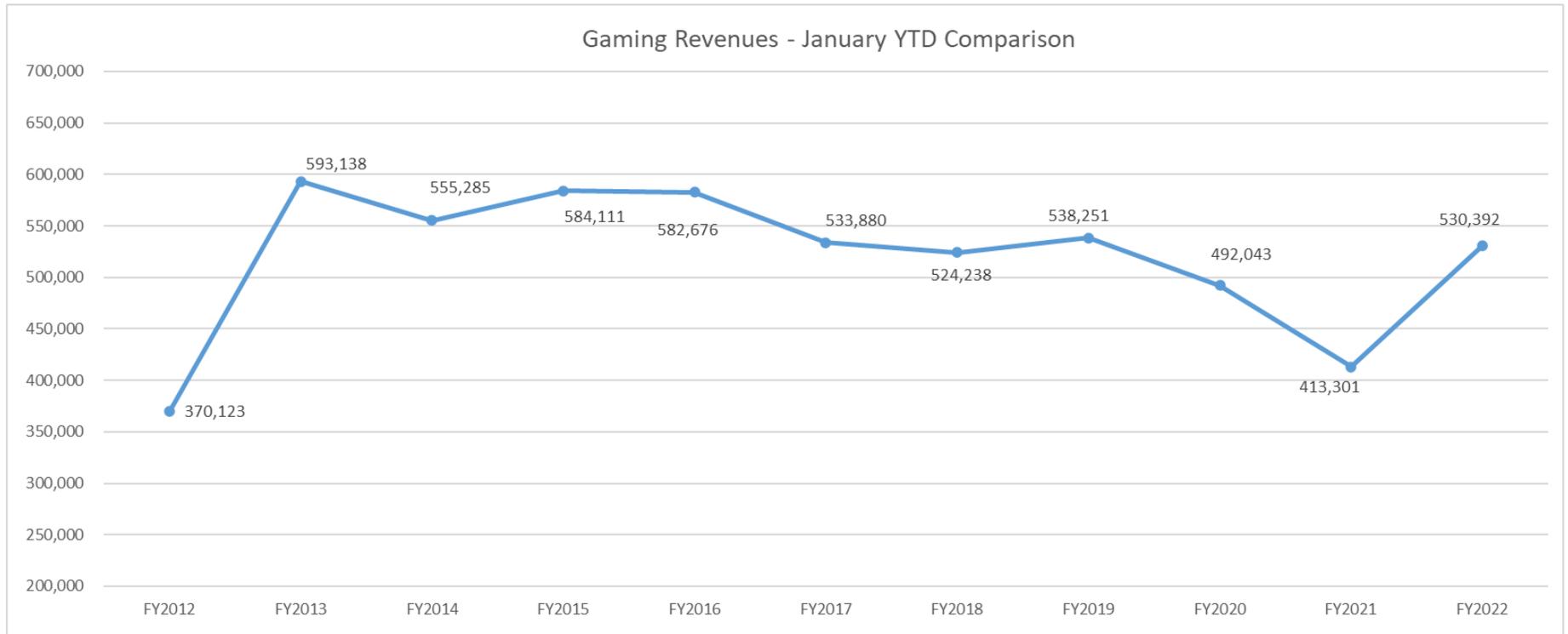
Retail sales tax for the month of January improved by 8.1% when compared to the January total of a year ago. Year to date numbers are still significantly positive with an increase of 7.1% compared to this time in FY21 (up \$1,713,735). With respect to budget, totals are 4.6% above the adopted target (\$1,894,642). This is the third consecutive month that has been an increase over FY21, with an average improvement of 9.1% over that three-month period. In November an increase of 2.5% (\$1,023,000) was added to projected revenues. After January was received, an additional 1.5% was proposed to be added to projections (\$614,000). Given the status of the local economy, this is a conservative increase. However, staff remains hopeful that trends will continue, and further projection increases can be implemented by the end of the third quarter.



The FY22 total is the net of the retail use tax allocated to the other funds/programs (General fund, Public Safety, CIP, and Transit). The gross use tax collection before transferring retail use tax is \$3,044,337 which is an increase of 17.5% from January of FY21. With the retail tax transferred, the street enhancement tax is down 22.4%, but in line with budget at 58.6%. Year to date, a total of \$1,085,559 has been allocated as retail use tax. Seven months into the fiscal year and retail use tax is at 72.4% of the adopted budget. If this trend continues retail use tax is on pace to generate over \$360,000 more than originally anticipated. An increase of 10% (\$150,000) was to projections in November.



As of mid-January, 70% of property tax revenue have been received. Compared to the previous year totals were up 15.5%, an increase of more than \$1,300,000. It should be noted at this time last year, there were delays in the distributions from the county due which had them behind by about two weeks.



Through January, collections have increased 28.3% from the prior year. This equals to a jump of \$117,091. Currently revenues sit above budget by 12.4% (\$92,892). Numbers are looking like what was generated before the pandemic hit. If trends hold, totals for the year should be around \$150,000 above the adopted budget.