

CITY OF ST. JOSEPH MISSOURI



ADOPTED BUDGET FOR FISCAL YEAR 2024-2025



City of St Joseph **FY2024-2025 Adopted Budget**



Adopted Version - 6/10/2024

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INTRODUCTION

Members of the City Council

Mayor
Deputy Mayor/Councilmember At-Large
Councilmember At-Large
Councilmember At-Large
Councilmember At-Large
District I Councilmember
District II Councilmember
District III Councilmember
District IV Councilmember

John Josendale
Randy Schultz
Marty Novak
Kenton Randolph
Jeff Schomburg
Madison Davis
Jason Eslinger
Andrew Trout
Michael Grimm



Front Row (Left to Right): Kenton Randolph, Madison Davis, John Josendale, Randy Schultz, Jeff Schomburg
Back Row (Left to Right): Michael Grimm, Andrew Trout, Jason Eslinger, Marty Novak

Management Team

City Manager	Bryan Carter
Interim Finance Director	Dawn Lanning
City Attorney	Lisa Robertson
City Clerk	Paula Heyde
Fire Chief	Kenny Cordonnier
Human Resources	Amy Cohorst
Communications & Community Engagement	Mary Robertson
Parks, Recreation & Civic Facilities	Chuck Kempf
Planning & Community Development	Clint Thompson
Police Chief	Paul Luster
Public Health	Debra Bradley
Public Works & Transportation	Abe Forney

Advisory Boards

ABCD Regional Planning Commission	Landmark Review Board
Administrative Violation Review Board	Law Enforcement Center Commission
Advisory Commission on Aging	Library Board
Aviation Board	Mechanical Standards Board of Appeals
Building & Fire Prevention Code - Board of Appeals	Museum Oversight Board
Community Police Advisory	Operating Engineers Board
Disability Serves Board	Parks & Recreation Board
Downtown Economic Stimulus Authority	Personnel Board
Downtown Review Board	Planning Commission
Electrical Standards & Appeals Board	Plumbers Examining & Appeals Board
Enhanced Enterprise Zone Board	Social Welfare Board of Buchanan Co.
Fire & Emergency Services Advisory Board	Tax Increment Financing Commission
Housing Authority	Tourism Commission
Human Rights Commission	Traffic Commission Board
Industrial Development Authority	Tree Board
Land Clearance for Redevelopment Authority	Zoning Adjustment Board
Landmark Commission	

Strategic Goals and Action Items

Maintain & Enhance City Assets:

1. Identify new federal and state funding sources to help maintain and upgrade necessary city infrastructure and conduct a cost/benefit analysis to determine prioritized improvements.
2. Create a centralized facilities/assets management role that oversees public facilities and assets to ensure they are maintained routinely, including a long-term plan to address the repair and maintenance of facilities and assets.
3. Maintain and improve park grounds, facilities, and equipment through regular upgrades to facilities and equipment as needed to preserve aesthetics of the existing park system.
4. Continue with sewer lining to prevent damage to other infrastructure such as roads and pursue federal funding to support this effort.
5. Continue the street overlay program.
6. Keep the 139th airlift wing in St. Joseph.
7. Extend the sanitary sewer main to the new phase of Eastowne Business Park.
8. Fix the 120 roadside storm drain inlets.
9. Stabilize aging fleet and equipment; implement fleet maintenance and replacement strategy to maximize resources and add value.
10. Continue investment in the Civic Arena.

Ensure Fiscal Responsibility:

1. Reduce the cost of payroll expenses by combining job descriptions to accomplish the same tasks at lower overall cost and evaluate total number of employees in departments to balance with evolving needs.
2. Budget accurately and stay within our own budget.
3. Increase productivity and efficiency of workforce and equipment usage by scheduling maintenance activity and working geographically.
4. Increase program fees where necessary on a regular basis with market information taken into consideration.
5. Explore modifications in hours of business operations to get the most efficient and cost-effective use of facilities, employees, and other resources.
6. Improve utilization of city-owned technological assets.
7. Modify our approach to budgeting to link budgeted funds to priorities and needs.
8. Be open to the closure or retirement of assets that are not financially or practically viable.
9. Identify funding to replace, repair, or renovate aging equipment and infrastructure to help reduce costs.

Build Community Connections:

1. Develop a community services coordinator position to work with neighborhoods.
2. Establish opportunities and procedures to ensure departments are engaged and talking/coordinating with each other.
3. Create an in-house media distribution to ensure we are pushing out relevant and accurate content to the community (Local Public Access Channel).
4. Strengthen online presence to maximize the availability of service options for residents who wish to conduct business remotely.
5. Continue and further develop community outreach programs with public safety departments.
6. Build and maintain connections with community partners.
7. Foster citizen engagement around efforts to improve the community and improve the perception and image of city operations within the community.

Improve Access to Public Safety & Services:

1. Continue to address blighted areas of St. Joseph.
2. Educate the public on the financial cost and overall impact of crime throughout the city; specifically in public places.
3. Work to provide safe places for people to recreate and play competitive sports.
4. Identify necessary road and bridge repairs.
5. Utilize innovative and creative marketing to ensure target audiences are reached when promoting safety programs, services, and educational opportunities.
6. Improve recruitment efforts in law enforcement.
7. Re-engage in-person law enforcement call response.
8. Employ measures to improve the City's ISO rating to reduce rates and ensure citizen piece of mind.
9. Develop a long-term plan for funding education on drug abuse to mitigate opioid and other drug addictions.

Create a Clean & Vibrant City:

1. Facilitate demolition of vacant structures and rehabilitation of structures to convert liabilities into assets.

2. Continue to keep city properties clean and well maintained and properly maintain exteriors of city-owned buildings to ensure they are safe and functional.
3. Continue to maintain the entirety of the St. Joseph Park system, including tasks that improve the overall aesthetic of our community parks.
4. Identify ways to work with community groups to assist in beautification efforts on public property and work to improve community participation in these events.
5. Maintain and continue development of landfill.
6. Invest in sidewalk, curb, gutter, and alley infrastructure.
7. Build on successful property maintenance improvement efforts.

Invest in our People:

1. Educate the public on our professional experiences, services, and accomplishments to help share a positive image of the City of St. Joseph as an organization.
2. Collaborate with partner agencies to develop or enhance training programs for community leaders.
3. Provide significant and appropriate recreational and leisure opportunities through a variety of activities, programs, events, and facilities to help create a healthy community and better quality of life.
4. Continue recruitment and retention efforts, maintain competitive pay and benefits, and find training opportunities.
5. Reduce homelessness in the community.
6. Utilize community resources and incentivize economic development to attract young professionals and families.
7. Further develop and maintain relationships with Missouri Western State University and St. Joseph School District.
8. Better connect elected leaders to community members.
9. Incentives to assist in workforce development.
10. Optimize departmental cooperation and coordination.

Revitalize Community Spaces & become a Destination Location:

1. Establish a strong role for the city to play in downtown redevelopment.
2. Develop the Riverfront to promote tourism and pursue efforts to fund the projects that are sustainable and contribute to the long-term growth of the Riverfront (e.g., drainage and utility connection).
3. Create marketing campaigns that promote the positives in our community to remind residents and visitors about the great things happening in St. Joseph, particularly highlight experiences and amenities that attract younger populations.
4. Maintain and grow athletic and recreational facilities to a level that allows for regional and national events to be hosted in St. Joseph.
5. Expand our extensive City trail system.
6. Increase public safety staffing to enhance visibility and responsiveness and reduce perception of crime.
7. Foster neighborhood development by assisting neighborhoods in identifying resources for collaboration.

City Manager's Budget Transmittal

April 27, 2024

Mayor John Josendale and Members of the City Council
City of St. Joseph
1100 Frederick Avenue
St. Joseph, Missouri 64501

Dear Mayor Josendale and Members of the City Council:

The Proposed Annual Budget for Fiscal Year 2025 (hereinafter, the "Proposed Budget") is prepared and included herein in accordance with Article VI, Section 6.3 of the City Charter. The Proposed Budget projects revenues and approved expenditures for the period beginning on July 1, 2024, and continuing through June 30, 2025.

The Proposed Budget is subject to amendment throughout the budget meeting process that will occur in April and May 2024. Following that meeting process, a public hearing will be scheduled on May 28, 2024, with the Proposed Budget and amendments presented to the City Council for adoption by Special Ordinance on June 10, 2024, as the FY25 Annual Budget.

Following adoption of the FY25 Annual Budget, staff will continually analyze revenues and expenditures throughout the fiscal year and present proposed amendments to meet evolving needs or changing conditions. All amendments will become effective upon the City Council's approval by Special Ordinance.

Fund Structure

The Proposed Budget is comprised of the following funds:

- General Fund
- Special Revenue Funds:
 - American Rescue Plan Act Fund
 - Capital Projects Fund
 - Gaming Initiatives Fund
 - Museum Fund
 - Parks Maintenance Fund
 - Parks Sales Tax Fund
 - Police Tax Fund
 - Public Safety Tax Fund
 - Special Allocations Fund
 - Street Maintenance Fund
- Enterprise Funds:
 - Aviation Fund
 - Landfill Fund
 - Municipal Golf Fund
 - Parking Fund
 - Water Protection Fund
 - Mass Transit Fund

The Proposed Budget does not propose any change in fund structure. The General Fund is the primary governmental fund that pays for most governmental services. It is also the fund that absorbs shortfalls in other funds.

The General Fund includes nine restricted programs: 27th Payroll, Emergency Reserve, Land Bank, Network Reserve Fund, Opioid Litigation Funds, Recreational Marijuana Tax, Riverfront Economic Development, Street Enhancement Use Tax, and Vacant Structure Stabilization. Funds held in restricted programs contribute to the General Fund balance and factor into General Fund health calculations. Restricted program funds, however, are intended to be used for specific purposes. All General Fund funds that are not in a restricted program are part of the “unrestricted General Fund.” The unrestricted General Fund contains funds that can be used for any governmental purpose and, for that reason, is a primary focus of budget development.

FY25 Proposed Budget Development Context

The Proposed Budget is a substantially balanced budget with revenues projected to exceed expenditures by \$202,178. Inflation-related sales tax growth, employment vacancies, and underbudgeted expenses over the last three years has resulted in a healthy General Fund balance that is capable of mitigating risk of unanticipated expenses or revenue shortfalls.

Based upon stabilization in revenues and expenses and the availability of accumulated fund balance, the Proposed Budget’s unrestricted General Fund has a surplus of \$202,178. The total General Fund surplus is proposed to be \$1,609,309.

As explained further under Fund Overview below, two funds are on trajectories that will negatively impact the General Fund in future years. Preliminarily projecting into FY26, the General Fund will have to cover a Public Safety Tax Fund operating deficit of approximately \$2.2-2.5 million and an Aviation Fund operating deficit of \$365,000.

Significant Policy Decisions

Every annual budget addresses significant policy decisions. Recommendations for addressing various policies are incorporated into the Proposed Budget. The information below summarizes several of the most significant policy decisions addressed in the Proposed Budget. Most items listed below are summarized but described in further detail elsewhere in this letter.

- Employee Pay and Added Positions: The Proposed Budget includes contractually required pay increases for members of the police, fire, and communications operators bargaining units. Other positions in the chain of command over those units are proposed to receive increases commensurate with those in their chain of command; this approach preserves the pay structures throughout those departments. The Proposed Budget includes a 3.2% increase for all other employees who have not reached the maximum pay rate applicable to their positions.

The Proposed Budget also maintains a Controller position and an Assistant Director position in the Finance Department. The Controller position was added in FY24, but not filled. The Proposed Budget anticipates the position being filled in FY25 and eliminating the Assistant Director position at a future time. The Proposed Budget also converts a part-time position into full-time and creates two additional full-time positions within the Police Department. Parks, Recreation, and Civic Facilities will add a part time position with benefits, Water Protection will add an Assistant Superintendent, and Communications and Community Engagement will add a System Administrator in Technology.

Additional information is provided in the Operating and Capital Expenditures section under “Significant Expenditures,” subheading “Salaries, Wages, and Personnel.”

- Public Safety Tax Shortfall Transfer: Expenditures in the Public Safety Tax Fund are projected to exceed revenues by \$2,543,579 in FY25. A \$617,267 transfer from the General Fund and expenditure of a \$1,926,312 incoming fund balance prevent the fund from dropping into a projected deficit. The deficit is preliminarily projected to grow to at least \$2.2 million in FY26. Additional information is provided in the Fund Overview under “Special Revenue Funds,” subheading “Public Safety Tax Fund.”
- Public Safety Fund Officer Positions: The Proposed Budget includes moving 2 of 20 police officers that are paid out of the Police Tax Fund (through a transfer to the Public Safety Tax Fund). The movement of the officers will shift the burden of their base salaries to the General Fund in an effort to begin moving the

positions into the General Fund as funding allows. Additional information is provided in the Fund Overview under “Special Revenue Funds,” subheading “Public Safety Tax Fund.”

- Aviation Shortfall Transfer: Expenditures in the Aviation Fund are projected to exceed operational revenues by \$380,666 in FY25. The deficit reflects ongoing deficits in the Aviation Fund. A General Fund transfer to the Aviation Fund of \$310,666 is necessary to avoid an FY25 deficit fund balance in the Aviation Fund. The proposed transfer is in addition to a \$70,000 transfer from Gaming Initiatives, bringing the total transfer amount to \$380,666. Transfers totaling approximately \$380,000 are anticipated to continue into future years until new revenues are generated or expenses are reduced. Additional information is provided in the Fund Overview under “Enterprise Funds,” subheading “Aviation Fund.”
- Police Tax Expenses: The FY24 budget proposal included \$165,400 in expenses for training, materials and supplies, and outside services; another \$284,000 was allocated for capital purchases. The FY25 Proposed Budget increases training, materials and supplies, and outside services to \$357,000 and adds \$1,626,700 for capital expenditures. Capital purchases are likely to be reduced as staffing increases and salaries increase. Additional information is provided in the Fund Overview under “Special Revenue Funds,” subheading “Police Tax Fund.”
- Emergency Reserve Fund: An emergency reserve fund maintains funds that may be needed for unforeseen events such as natural disasters. The fund held \$1,125,000 for approximately twenty-five years until \$500,000 was added in FY24. The Proposed Budget adds another \$400,000 to the Emergency Reserve Fund to bring the balance to \$2,025,000. The additional funds recognize that the cost of responding to a disaster or other unforeseen circumstance has escalated.
- Recreational Marijuana Tax/Parking Garage Payoff: The Proposed Budget allocates \$704,436 to be used to pay off the City’s remaining debt obligation associated with the Mosaic Parking Garage. Additional information is provided in the Fund Overview under “Special Revenue Funds,” subheading “Recreational Marijuana” and under “Enterprise Funds,” subheading “8th and Felix Structure.”
- Excess Use Tax Projections: Although Street Enhancement Use Tax is projected to be consistent with previous years, revenue in FY24 has been unexpectedly high. The increase appears to correspond with the beginning of the “Wayfair” legislation that requires collection of use tax on the purchase of goods from out-of-state vendors. Despite the increase in revenue, projections for FY25 have not been implemented. New projections will be proposed when more historical data is available and a better understanding of revenue sources is achieved. Limited additional information is provided in the Fund Overview under “Special Revenue Funds,” subheading “Street Enhancement Use Tax.”
- Workers Compensation: Funding contributed to workers compensation had fallen below desirable thresholds early in calendar year 2023. With adjustments made to correct for the shortfall, the fund has become healthy more rapidly than anticipated. Contributions to the workers compensation fund are proposed for stair stepped reduction over three years rather than reducing contributions in a large amount over one year. For FY25, the amounts contributed will continue to be based on payroll expenses with different percentages being attributed to different working divisions based on the divisions’ claims history. Additional information is provided in the Operating and Capital Expenditures section under “Significant Expenditures,” subheading “Salaries, Wages, and Personnel.”
- Concrete Street Repair: Although significant progress has been made in asphalt street overlays in the last decade, concrete street repair has not kept up at the same rate. The Proposed Budget shifts existing funds to enhance concrete street repair efforts. First, \$200,000 (of a total of \$3,900,000) in Use Tax funds have been shifted from the asphalt overlay program to concrete street repair. Additionally, in FY24 the slurry seal program was suspended because of the lack of available labor and general public dissatisfaction with street appearance following slurry seal work; although the program is very effective for extending the life of streets and delaying the need to overlay streets, it also leaves an inconsistent surface appearance. The Proposed Budget shifts \$234,850 in funds that were traditionally utilized for the slurry seal program to the concrete street repair program. Finally, the 2024 CIP program includes funding for concrete street repair and \$250,000 of that funding is included in the Proposed Budget for use in FY25. In

total, \$684,850 has been proposed to repair or replace concrete streets. Limited additional information is provided in the Fund Overview under "Special Revenue Funds," subheading "Street Enhancement Use Tax" and under "Capital Budget Overview," subheading "Capital Improvements Program Fund."

- o Capital Purchases/Significant Budget Adjustments: Like all annual budgets, the Proposed Budget includes several significant capital expenditures and budget adjustments. The Proposed Budget includes several capital purchases. With the increased burden of the Public Safety Tax Fund on the General Fund, the same level of capital purchases are not anticipated to occur in near future years. For that reason, most capital purchases and other significant expenditures in the Proposed Budget are one-time expenditures that repair or replace assets and do not have recurring operational costs. Additional information is provided in the Operating and Capital Expenditures section under "Significant Expenditures," subheading "Operating and Capital Expenditures," sub-subheadings "Other Expenses," "Capital Equipment and Supplemental Expenditures," and "Significant Expenditure Adjustments." Additional information is provided in the Operating and Capital Expenditures section under "Significant Expenditures," subheading "Salaries and Wages."

Fund Overview

General Fund, Special Revenue Funds, and Enterprise Funds are discussed in detail below. The General Fund serves as the primary fund that absorbs deficits that could arise in other funds. The table below shows fund statuses through the end of FY25 with narrative information following.

	FY25 Beginning Fund Balance*	FY25 Budgeted Revenues	FY25 Budgeted Expenditures	Increase/ (Decrease)	FY25 Ending Fund Balance
General	41,380,842	84,589,376	82,980,067	1,609,309	42,990,151
Unrestricted General	31,045,753	78,965,881	78,763,703	202,178	31,247,931
Street Maint**	1,182,092	8,120,576	8,456,971	(336,395)	845,697
Parks Maint**	293,957	2,012,322	2,094,226	(81,904)	212,053
Parks Tax	748,565	8,654,708	9,026,507	(371,799)	376,766
Public Safety**	1,926,312	10,567,496	12,493,808	(1,926,312)	0
Police Tax	3,428,809	9,045,767	7,747,925	1,297,842	4,726,651
CDBG	135,756	3,493,761	2,806,209	687,552	823,308
Spec Alloc	3,875,302	1,787,131	1,118,036	669,095	4,544,397
Gaming	386,309	850,000	850,000	-	386,309
Museum	413,828	615,886	608,864	7,022	420,850
Capital Proj	11,892,591	11,862,872	9,640,471	2,222,401	14,114,992
Aviation**	(873,018)	794,333	794,333	-	(873,018)
Parking**	245,522	1,332,393	1,357,349	(24,956)	220,566
Water Protection	37,703,476	39,672,398	41,073,986	(1,401,588)	36,301,888
Golf**	36,723	1,150,362	1,174,481	(24,119)	12,604
Transit	39,662,870	10,638,497	8,638,213	2,000,284	41,663,154
Landfill	22,692,078	7,469,270	7,287,942	181,328	22,873,406

*Based on FY24 Projected

**Typically supported by General Fund

I. General Fund. The General Fund receives revenue from numerous sources and serves as a source of funds for expenditures for most general governmental services. The General Fund balance at the end of FY23 was \$34,365,624 (including \$7,210,513 in restricted programs); that balance is projected to be \$41,380,842 (including \$10,335,089 in restricted programs) at the conclusion of FY24. The Proposed Budget estimates that balance to increase to \$42,990,151 (including \$11,742,220 in restricted programs) by FY25 year-end, pending adjustments through the budget adoption process and amendments as the year progresses. Continued steadiness is predicated on projected expenditures aligning with projected revenues.

A. Restricted Programs. The General Fund includes nine restricted programs. Each program's surplus or deficit contributes to the General Fund's surplus or deficit. Each is discussed below:

1. 27th Payroll. A typical year has twenty-six payroll periods; however, every twelfth year, the calendar aligns for a 27th payroll to occur. Every year, funds are placed into a restricted program to accumulate and pay the additional payroll in the 27th year. For FY25, \$209,720 will be allocated for a 27th payroll and will bring the projected balance to \$1,858,963 at the end of FY25. The next year when 27 payroll periods occur will be FY28. In FY25, the cost of one payroll cycle, with benefits, is \$2,299,957.37.
2. Emergency Reserve Fund. An emergency reserve fund maintains funds that may be needed for unforeseen events such as natural disasters. The fund held \$1,125,000 for approximately twenty-five years until \$500,000 was added in FY24. The Proposed Budget adds another \$400,000 to the Emergency Reserve Fund to bring the balance to \$2,025,000. The additional funds recognize that the cost of responding to a disaster or other unforeseen circumstance has escalated.
3. Land Bank. The Land Bank program will likely enter FY25 with a program balance of \$287,134. The Land Bank Board will have authority to expend all funds in the program, but no new funds are proposed for contribution to the program as part of the annual budget.
4. Network Reserve Fund. The Network Reserve Fund program is established for paying costs associated with the City's computer network and allocating those costs to the various funds and programs based upon the number of computers. Of the total \$1,041,686 FY25 budgeted network cost, \$661,230 or 63.5% is covered by programs in the General Fund. The other 36.5% is shared by other funds.
5. Opioid Fund. The Opioid Fund was established in FY23 as a restricted fund that holds proceeds of settlements with opioid manufactures, distributors, and retailers. The fund is budgeted to have \$250,662 at the end of FY25. In December 2023, the City entered into a memorandum of understanding with Buchanan County under which the City has committed to spend \$104,000 annually to fill substance use prevention, treatment, and recovery gaps within the City and Buchanan County. Those funds will be distributed through a review board.
6. Riverfront Economic Development. The 2011 Transient Guest Tax is a 3% tax placed on hotel rooms and similar short-term-stay facilities. It is dedicated to riverfront and downtown improvements, and it is restricted to these purposes. No new expenditures are authorized in the Proposed Budget, but the budget may be amended to add expenditures as the year progresses. The fund is projected to contribute \$2,470,675 in restricted funds to the General Fund balance by the end of FY25.
7. Recreational Marijuana Tax. In April 2023, voters approved a 3% sales tax on the sale of recreational marijuana. Revenue generated by that tax is placed in a restricted fund that contributes to the General Fund. Prior to FY25, the program had no expenditures. Program projections are speculative due to the lack of history of marijuana sales and associated revenue; nonetheless, as of the time the Projected Budget was developed, the program is anticipated to have accumulated \$480,000 through the end of FY24 with an additional \$800,000 projected to be received during FY25. No use for the funds has been identified, but the Proposed Budget proposes to use \$704,437 to pay off remaining debt owed for the 8th Street and Felix Street Parking Garage.
8. Street Enhancement Use Tax. Much of the 2015 Use Tax is maintained in the Street Enhancement Tax program and has been dedicated to the contract street overlay program. Revenues in this program tend to be less stable than other revenue sources. The same amount of revenue and contract expenditure (\$3,900,000) is anticipated for the program in the Proposed Budget, with the addition of \$80,000 for overlay of the King Hill overlook. Additionally, \$200,000 that has traditionally been utilized for the asphalt overlay program has been adjusted to be utilized for concrete street repair. Authorized contracted work may be adjusted to align with actual revenues received.

Although Street Enhancement Use Tax is projected to be consistent with previous years, revenue in FY24 has been unexpectedly high. The increase appears to correspond with the beginning of the “Wayfair” legislation that requires collection of use tax on the purchase of goods from out-of-state vendors. Despite the increase in revenue, increased projections for FY25 have not been implemented. New projections will be proposed when more historical data is available and a better understanding of revenue sources is achieved.

9. Vacant Structure Stabilization. Annually, funds are transferred from the Landfill Fund to the General Fund for use demolishing derelict properties or stabilizing properties before they fall into disrepair. In FY22, \$150,000 was transferred for the vacant structure program and \$50,000 was transferred for use by the Land Bank. The Land Bank program has accumulated funds more rapidly than it expends funds; for that reason, the additional \$50,000 that would otherwise have been transferred to the Land Bank was proposed for transfer to the Vacant Structure Stabilization program (for a total of \$200,000) in FY23 and FY24. The same \$200,000 transfer to the Vacant Stabilization Program is proposed in FY25. Additional revenues from building permits are dedicated to the program. The program typically expends most revenue it receives.

B. General Fund Health. The City’s Fund Balance Policy requires that the General Fund maintain a balance equivalent to, or exceeding, 10% of annual expenditures. Maintaining 20-30% reduces susceptibility to violating the policy if unforeseen circumstances arise. The Proposed Budget achieves that requirement and anticipates ending the FY25 at 25.2%. Recent fund balance percentage history is listed below.

Fiscal Year End	Fund Balance Percentage
FY24*	25.5%
FY23	24.2%
FY22	27.8%
FY21	21.6%
FY20	21.5%
FY19	22.1%
FY18	23.6%
FY17	31.4%
FY16	35.7%

*Projected

As projected in this budget, the General Fund will have cash on hand to fund 4.8 months of operating expenditures at the end of FY25. This number is recommended to be between 3 and 6 months. As demonstrated in the table below, the metric has improved, but long-term health of the fund will be monitored due to recent growth in expenditures and the resulting need to keep more funds on hand and maintain the metric.

Fiscal Year End	Months of Expenditures
FY24*	4.9
FY23	5.2
FY22	3.4
FY21	2.6
FY20	2.6
FY19	2.7
FY18	2.8
FY17	3.8
FY16	4.3

*Projected

II. Special Revenue Funds. Special Revenue Funds receive funding that is dedicated to limited uses as described below. There are ten special revenue funds. Each is discussed below.

A. Public Safety Tax Fund. The Public Safety Tax Fund consists of funds generated by the 2014 Public Safety Tax. When the tax was approved, it was supposed to pay for all salary and benefit enhancements for the Police, Fire, and Health Departments. Those enhancements were calculated by establishing FY14 salary and benefit expenses as a baseline, paying that baseline amount out of General Fund, and paying all remaining salary and benefits out of the Public Safety Tax Fund. The fund also paid for materials and services for the Police and Fire Departments.

Ultimately, the model developed for the tax failed because the fund did not generate enough revenue to keep up with the escalation in expenses. Approval of the Police Tax alleviated some burden from the Public Safety Tax Fund, but beginning in FY25, the Public Safety Tax fund will no longer generate enough funds to pay the salary and benefits enhancement expenses.

FY25 Outlook

The Public Safety Tax Fund requires a \$617,267 transfer from General Fund to avoid a deficit. The fund is projected to enter FY25 with a balance of \$1,926,312 and generate \$8,658,924 in sales tax revenue and \$8,000 in interest. All those sums will be utilized to meet the fund's expenses and transfers out.

Following are the salary enhancement expenses in the fund:

- Fire Department: \$7,598,511
- Health Department: \$752,567
- Police Department: \$2,000,000

The Police Department salary enhancement transfer will cost \$2,000,000, an amount that was established in FY24, following approval of the Police Tax in November 2022.

Historically, salary enhancement transfers were estimated by the Finance Department during budget preparation. As part of development of the FY25 budget, the sums were calculated precisely; that calculation caused an increase in the Fire Department and Health Department transfers.

In addition to salary enhancement expenses, the Public Safety Tax Fund is projected to return \$422,549 to the Police Tax Fund as the unspent portion of a transfer in FY24 to cover the cost of 1 sergeant and 19 officers in the Public Safety Tax Fund.

Other training, materials, supplies, and services expenses in the Public Safety Tax Fund in the Proposed Budget total \$436,876.

The figures above do not include a Police Tax Transfer of \$1,283,305. Those funds will be used directly for salary expense officers placed in the Public Safety Tax program; any portion of those funds that is not used will be returned to the Police Tax Fund in the FY26 budget, netting no effect on the ending fund balance of the Public Safety Tax Fund.

Long Term Outlook

With no changes in revenues or expenses, the Public Safety Tax can be anticipated to require a transfer from General Fund of \$2,121,040 in FY26. With wage and expense growth, that number can preliminarily be projected to increase to at least \$2.2-\$2.5 million. The transfer from the General Fund is projected to be \$617,267 in FY25, meaning that an *additional* \$1.6-\$1.9 million burden will be placed on the General Fund in FY26 as compared to FY25. Increases in sales tax revenue would mitigate that additional burden.

The projections stated above are early preliminary projections and may change significantly based upon vacant positions or sales tax growth. The early projections are included here only as an early alert of the pending increased burden on the General Fund.

Public Safety Tax Officers

Approval of the Public Safety Tax included a commitment to hire 20 additional commissioned law enforcement officers. Following approval of the Police Tax, the expense associated with the new officers was moved to the Police Tax although the positions remained in the Public Safety Tax fund. That approach requires an annual transfer from the Police Tax to the Public Safety Tax to pay for the cost of the 20 personnel; in years in which those funds are not spent due to staffing shortages, the funds will be transferred back to Police Tax in the subsequent year.

In FY24, \$901,837 was transferred to Public Safety Tax to pay for the officers; in FY25, the Proposed Budget includes a return of \$422,549 from the Public Safety Tax to the Police Tax because the fund's original transfer was not spent.

The Proposed Budget also includes a transfer of \$1,283,305 from the Police Tax Fund to the Public Safety Tax Fund to pay for the 18 commissioned officers, less the cost of 5 vacancies that are projected to exist throughout the year. The portion of that amount that is not used to fill the 18 positions will need to be included in a transfer back to the Police Tax Fund in the FY26 budget. The increase from \$901,837 to \$1,283,305 between FY24 and FY25 reflects a projection of 5 vacancies FY25.

The Proposed Budget includes moving 2 of the 20 officers that have historically been in the Public Safety Tax Fund to the General Fund in FY25. In moving the 2 officers to the General Fund, the base costs of their salaries and benefits will be borne by the General Fund. This transition will alleviate the Police Tax Fund of paying their wages and salaries. When funding allows, additional officers are anticipated to be moved to the General Fund in future annual budgets.

B. Police Tax. Police Tax is budgeted to generate \$8,621,218 in sales tax revenue in FY25. Funds totaling \$4,479,009 will be transferred to the General Fund to pay a portion of the salary expenses of Police Department employees and \$1,283,305 will be transferred to the Public Safety Tax fund to pay for positions in that fund.

The Proposed Budget also includes a \$422,549 projected transfer from the Public Safety Tax. That amount represents a return of funds that were transferred for the 20 commissioned officers, but not spent due to a staffing shortage. More information on the transfers between the Public Safety Tax fund and the Police Tax fund is included under the Public Safety Tax Fund heading immediately before this section.

The FY24 budget proposal included \$165,400 in expenses for training, materials and supplies, and outside services; another \$284,000 was allocated for capital purchases. The FY25 Proposed Budget increases training, materials and supplies, and outside services to \$359,911 and adds \$1,626,700 for capital expenditures. That increase includes several one-time purchases, including 12 marked vehicles that will contribute to establishing the take-home car program and new firearms (\$261,000). The increase also includes the initiation of a new taser program that will update the Department's tasers; that program will be an annual expense at around \$130,000. Capital purchases are expected to be reduced as the Police Department becomes more fully staffed and as pay increases become necessary.

In total, the Police Tax Fund is budgeted to realize a surplus of \$1,297,842 and end the fiscal year with a fund balance of \$4,726,651.

C. Street Maintenance Fund. Fuel tax and road and bridge tax proceeds are placed in the Street Maintenance Fund, which includes four programs: Street Maintenance, Major Street Maintenance, Traffic/Signs/Signals, and Snow/Ice Removal. Funds in the Street Maintenance Fund are utilized for materials and supplies, outside services, street lighting and traffic signal electrical expense, and capital purchases. Notably, the fund pays for no salary expenses. All associated salary expenses are in General Fund programs.

The Proposed Budget includes an operating transfer from General Fund in the amount of \$1,128,576 to meet expenses and maintain fund balance. With the transfer, the fund is projected to have a fiscal year end deficit of \$336,395, but a projected fund balance of \$845,697. The decrease in fund balance is

largely a result of proposed capital purchases. Maintaining a healthy fund balance is critical to provide a funding source for unanticipated expenditures such as repair of roadway failures.

D. Parks Maintenance Fund. Special property taxes for the parks system are accumulated in the Parks Maintenance Fund, which funds materials and supplies and outside services such as temporary labor. The Proposed Budget includes an operating transfer from General Fund in the amount of \$1,069,554 to meet expenses and maintain fund balance. With the transfer, the fund is projected to have a fiscal year end deficit of \$81,904, but a projected fund balance of \$212,053.

E. Special Allocation Fund. Funds that will be utilized to fulfill obligations under TIF agreements are held in the Special Allocation Fund and paid upon confirmation that expenses are allowable. Existing TIF agreements do not allow for payment in excess of funds generated by a TIF; therefore, the fund will not have a deficit. Payments are based on independent developer submittals, making projections inaccurate. The Special Allocation Fund projection for the end of FY25 is \$4,554,394.

[Note: Historically, the City has not pledged revenue to guarantee TIF obligations. Instead, the City has agreed to “pay-as-you-go” TIF agreements in which the TIF is only entitled to the incremental revenue it generates. For that reason, shortfalls in revenue affect the TIF fund recipients, but do not have a short-term effect on the City. In the long term, shortfalls in revenue means TIF obligations take longer to meet and the City is not able to retain incremental revenue as quickly.]

F. American Rescue Plan Act Fund. The American Rescue Plan Act Fund holds all ARPA funds. Funds paid to third parties will be paid as eligible expenses are submitted. City expenses will be paid as incurred and approved. Under Federal Department of the Treasury Guidelines, all funds must be “obligated” by December 31, 2024; therefore, all funds are anticipated to be encumbered before December 31, 2024, leaving the fund balance at \$0.00 although some funds will remain in the process of being spent.

G. Gaming Initiatives Fund. The Gaming Initiatives Fund includes funds received from entry fees and revenues generated by the St. Jo Frontier Casino. Revenues in the fund can be unstable because they cease when the casino must close. Revenues and expenditures are protected as equal and will leave the fund with a fund balance of \$386,309.

H. Museum Fund. A special property tax funds the operations of municipal museums in St. Joseph. As a property tax, funds are generally stable. The Proposed Budget includes a transfer of \$50,000 to fund Remington Nature Center and \$435,000 to pay for contracted operations by St. Joseph Museums, Inc. This proposal remains consistent with previous years. The fund is projected to end the year with a \$7,022 surplus. The fund is projected to end FY25 with a \$420,850 fund balance, but \$195,675 will be restricted to use for capital projects.

I. CDBG Fund and CDBG Loan Fund. The City receives annual funding from the federal government’s Community Development Block Grant (CDBG) program. The program funds various HOME program activities including the construction of housing by Habitat for Humanity and Community Action Partnership, funding of agencies assisting those who meet income qualifications, and individual loans to stabilize housing for income-qualified individuals. These funds are budgeted for a balance budget and will not require subsidy from the General Fund unless approved by Special Ordinance. Revenues are projected to exceed expenses and create a surplus of \$823,308; however, the amount of federal funds have not yet been confirmed.

J. Parks Sales Tax Fund. The Parks Sales Tax Fund consists of funds generated by the 2021 Parks Tax. The tax funds capital projects and capital equipment purchases. Projects and purchases are scheduled to occur after tax funds are received and the schedule is modified based on the receipt of funds. For that reason, the fund balance can deviate, but expenditures are not paid before funds are received. The Proposed Budget is projecting a budget year deficit that results from several large projects proceeding in construction using accumulated revenues, but is projected to end the year with a fund balance of \$376,766.

K. CIP Sales Tax. Much like the Parks Sales Tax Fund, the CIP Sales Tax Fund consists of revenues generated by the CIP Sales Tax and projects are completed only after funds are received.

III. Enterprise Funds. Utilities and services provided by the City that are not traditional governmental services operate out of enterprise funds. Services operated out of enterprise funds operate much like independent businesses and, ideally, would be self-sustaining. However, when a fund is not self-sustaining, it requires a transfer or commitment from the General Fund.

Enterprise funds contribute to the General Fund in three ways. First, enterprise funds pay for administrative services provided by other City departments. These services include accounting, human resources, technology services, and legal services, among others. Second, enterprise funds can transfer funds to the General Fund as a payment-in-lieu-of-taxes ("PILOT"). These payments are the equivalent to paying taxes. For example, if the sewer system were a private business, it would pay a gross receipts tax like other utilities providers; if the Golf Course were a private business, it would pay sales and property taxes. PILOTs recognize that revenue in the same way, but they are discretionary and subject to approval by the City Council. Finally, enterprise funds can provide funding for direct programs related to the enterprise's purpose. For example, funds transfers are completed from Landfill for alleyway maintenance activities because garbage trucks do harm to alleys. Another transfer occurs to support property maintenance efforts because demolition ordinarily utilizes the landfill.

The six enterprise funds are discussed below:

A. Water Protection Fund. The Water Protection Fund receives most funding from sewer service fees, fines, and penalties. Those funds are used to pay for ongoing operations and debt service for capital projects. After a five-year period without sewer rate increases, a 4.25% increase was implemented in FY24. The increase was necessary to maintain operational standards, meet debt covenants, and begin building a revenue surplus for a two-year period of high debt payments, a sewer rate increase is also proposed for FY25. That increase, if approved, will be adopted by ordinance.

The projected annual budget includes \$16,033,474 in debt service payments. Under current financing, that amount is expected to increase steadily and reach a peak \$19 million in 2027 before a bond issuance is paid off and debt service costs reduce slightly.

PILOTs from the Water Protection Funds have also been maintained at a fixed dollar value in the proposed annual budget. Historically, 7% of revenue was charged to the Water Protection Fund. That amount was reduced in FY18 (to 6.5%) and again in FY21 (5.1%). It has been 5.0%-5.1% in FY22-FY24 and is proposed to remain at 5.1% in FY25.

Debt service and significant capital expenses require long term planning in the Water Protection Fund. The fund is projected to operate at a net deficit for FY25, but end the year with a \$36.3 million fund balance.

B. Aviation Fund.

FY25 Outlook

Rosecrans Memorial Airport is a vital asset for the City, serving the 139th Airlift Wing of the Air National Guard and accommodating critical business travel for locally-based corporations.

Federal contributions to the airport have been, and remain, vital funding sources for operation of the airport; however, those contributions have been decreasing since 2012 when the National Guard Bureau significantly reduced its Airport Joint Use Agreement payments by approximately \$107,000 (they have since restored approximately \$55,000). That agreement compensated the airport for services it provides to the National Guard Bureau. The funding was reduced due to a change in the National Guard Bureau's calculation method.

Subsequently, in 2019, the FAA refused to renew the air traffic control tower lease. The agency still maintains a presence in the tower, but it will not lease the facility because of the aged condition. Whether the agency will pay for leased space in the new tower remains unknown. The FAA's action reduced annual funding by approximately \$66,000.

In FY21 the airport suffered additional lost revenue when land rents paid by the Water Protection Division were terminated when the Water Protection Division began drying biosolids rather than applying biosolids to rented land at the airport. While that action was beneficial to the wastewater utility, it further hurt revenues for the Aviation Fund.

Finally, LifeNet withdrew its emergency helicopter operations from Rosecrans Memorial Airport, reducing revenue by nearly \$16,000 annually.

For FY25, the Aviation Fund is projected to operate at a deficit of \$380,666 (before transfers). Traditionally, the Gaming Initiatives Fund has transferred \$70,000 to mitigate the impact of that deficit. The Proposed Budget includes an additional transfer from the General Fund of \$310,666 to avoid another deficit in the fund.

Accumulated Deficit

As the Aviation Fund has lost self-sustainability, the deficit has grown to a projected \$873,018 by the end of FY24. In previous years, the deficit has been carried as, essentially, a liability of the General Fund. With a return to self-sustainability not occurring within a reasonably predictable period of time, staff will evaluate the use of General Fund balance to bring the Aviation Fund out of a deficit. The unrestricted General Fund is currently trending to have a surplus in FY24 that can absorb the deficit. As FY24 comes to a close, staff will prepare a recommendation for City Council consideration.

Capital Program/Federal Support

While federal contributions for operations have been declining, federal partners have continued to fund capital projects that benefit the 139th Airlift Wing. Many large capital projects have, and continue to be, constructed at Rosecrans Memorial Airport due to financial support from the military. When National Guard Bureau funding is coupled with Federal Aviation Administration (FAA) funding, the City's costs are generally only 5-10% of any given project. That local match ordinarily comes from the voter's support of the half-cent Capital Improvement Program sales tax. In FY25, \$200,000 is available in CIP funds for grant match funding although match needs have not yet been specifically identified. Those funds are not included in the FY25 Aviation Fund budget for expenditure. Should the need to utilize those funds arise, they will be added by budget amendment.

In the short term, the Airport is a vital asset for military uses and economic development capability for the community. In the long term, it will remain a vital asset for those purposes, but it also holds potential for returning to profitability. The City has effectively advocated for federal and state funding to construct a new tower and terminal that would enable the FAA to return to leasing the facility. Additionally, there remains potential to lease available ground for an economic development project. Finally, the City has successfully advocated for obtaining the existing land and structures on which the 139th Airlift Wing is located after the 139th Airlift Wing completes a planned relocation to a northern portion of airport property; the costs of obtaining the structures is not yet determined.

c. Parking Fund. The Parking Fund receives downtown parking revenues and funds expenses for facilities and enforcement. As in past years, operations of the program have required a subsidy. The Gaming Initiatives fund is proposed to provide a \$6,500 transfer to limit the necessary subsidy. The General Fund is also proposed to transfer \$170,503.

1. 6th and Jules and 4th and Felix Structures. In addition to the operational budget deficit, public parking facilities need significant investment. The condition of the 6th and Jules and 4th and Felix parking garages has been monitored for several years. Engineering firm Snyder and Associates has conducted a structural review of both facilities. Based on Snyder and Associates'

recommendations, six parking stalls have been taken out of service at the 6th and Jules parking garage and 125 stalls have been taken out of service at the 4th and Felix parking garage. Based on current Parking Fund revenues, funds to restore or replace the facilities will have to come from an alternative source.

2. 8th and Felix Structure. The City and Mosaic share expenses for the new parking garage at 8th Street and Felix Street with the City committing to pay \$3.5 million of the contraction cost in annual installments through March 2028. Since 2019, the City has paid \$253,852 annually. The Proposed Budget includes the same annual payment with an additional appropriation of \$704,436 in funds from the Marijuana Tax program to pay off all amounts owed for the garage. The payment will avoid an annual payment of \$253,851 through FY28 and will avoid approximately \$57,000 in interest.

An additional \$103,250 is budgeted for maintenance and repair costs of the 8th and Felix Structure.

In total, the Parking Fund is projected to operate at a deficit of \$24,119 but will maintain a positive fund balance. The Parking Fund will be a focus in FY25 as staff analyzes methods of returning the fund to consistent profitability and stabilizing parking facilities; potential methods of returning to profitability will be presented to the City Council during FY25.

D. Golf Fund. The Golf Fund consists of expenditures and revenue associated with Fairview Municipal Golf Course. The fund operated at a deficit for multiple years before FY21. However, when COVID-19 began, the game of golf experienced a resurgence and the Golf Fund operated at a surplus for three years. The surplus leveled off in FY24 and in FY25, the fund is anticipated to operate again at a deficit of \$24,119 but maintain a positive fund balance of \$12,604.

E. Landfill Fund. The Landfill Fund associated with the St. Joseph Sanitary Landfill and the Recycling Center is projected to continue operating at a surplus of \$181,328 in FY25. The Landfill Fund surplus includes the following transfers:

Initiative	Amount
4% PILOT for landfill and recycling	\$288,540
Transfer for property maintenance initiatives	\$484,000
Transfer for vacant property stabilization	\$200,000
Transfer to Street and Infrastructure Maintenance and Repair Fund for alleyway maintenance	\$150,000
Transfer to Water Protection for leachate processing	\$200,000

An increase in the tipping fee is recommended and will be proposed during FY25. The fee will allow for recoupment of increased costs of labor, fuel, supplies, and equipment. It will also be designed to dissuade household loads from outside the St. Joseph area. The St. Joseph Sanitary Landfill charges significantly less than other landfills for small loads although these loads drastically increase traffic that generates comparatively small amounts of revenue.

While the Landfill Fund surplus is healthy, the fund is susceptible to large (occasionally unanticipated) expenditures due to the cost of landfill equipment.

F. Mass Transit Fund. The Mass Transit Fund maintains funds dedicated to operation of the City's bus system and includes revenues from utility taxes (gas, electric, and water service), a dedicated sales tax, fares and ticket revenue, Federal Transit Administration Grants, and other grants. The fund is projected to enter the fiscal year with a healthy fund balance of approximately \$39,662,870 and increase to \$41,663,154 by the end of FY25. The fund balance has been accumulating by design with a long-term plan to redesign the way the transit system operates to utilize Belt Highway as a main corridor with improved pedestrian access along the route.

Operating and Capital Expenditures

I. Overview. The Proposed Budget for FY25 totals \$212,226,816 in operating and capital expenditures. These expenditures compare to the adopted annual budgets for recent fiscal years as follows:

Expenditure Component	Proposed Expenditures	Adopted Expenditures	Amendments	Adopted Expenditures	Amendments	Adopted Expenditures	Amendments
	FY25	FY24	FY24	FY23	FY23	FY22	FY22
Operating Expenditures	\$174,789,339	\$151,101,267	\$16,614,245	\$138,873,167	\$10,338,646	\$127,011,049	\$11,520,318
Capital Improvements	\$37,437,477	\$64,512,026	\$21,701,383	\$74,260,377	\$26,928,075	\$38,383,154	\$37,277,223
Total:	\$212,226,816	\$215,613,293	\$38,315,628	\$213,133,544	\$37,266,721	\$165,394,203	\$48,797,541

Both operating and capital expenditures increased significantly over the last three fiscal years. Operating expenditures included additional ARPA-funded expenses, general increased operating expenses, and salary expenses from pay plan implementations and employee pay increases. Capital expenditures have increased due to the Parks Tax projects (average \$7.5 million annually).

II. Significant Expenditures

A. Salaries, Wages, and Personnel

1. Total Salary and Wage Expense. Total salary and wage expenses for FY25 across all funds and all programs are projected to be approximately \$40,995,336. This amount exceeds the projected budgeted expenditure in the adopted budget for FY24 (\$40,010,048) by 2.5%.
2. Salary and Wage Adjustments. FY24 included full implementation of new labor agreements with the Police, Fire, and Communications Operators unions. For all general employees, the fiscal year also included implementation of the pay study that was completed in late 2022.

Police Department salary expenses will increase by \$162,450, including the cost of organizational structure changes (discussed below under “Additional Positions”). Benefits add 41.363%, resulting in a total increase by an estimated \$229,644.

Fire Department salary expense will increase by \$342,563. Benefits add 60.013%, resulting in a total increase of \$548,145

The Proposed Budget includes a 3.2% pay increase for all other employees (general employees) who have not reached the maximum pay applicable to their positions. The percentage proposed reflects the cost-of-living increase determined by the federal government and proposed in Missouri’s state budget. That percentage will increase salary expense by \$507,488. Benefits add 22.633%, resulting in a total increase of \$622,348.

3. Salary Savings. The FY25 Proposed Budget includes an adjustment for 5 vacant positions in the Public Safety Tax Program. Savings for those vacancies are realized in the Police Tax Fund since the Police Tax Fund now pays for the positions. Additionally, a 15% vacancy rate is projected for Street and Infrastructure Maintenance and Repair personnel. The Proposed Budget includes a salary saving projection of \$301,687.
4. Additional Positions.

Finance Department: In FY24, a Controller position was added to the Finance Department. Due to having interim leadership in the department, the position was not filled, but will be filled in FY25. An associated leadership position will be eliminated following an anticipated retirement.

This method facilitates a smooth transition in a leadership position.

Police Department: The Proposed Budget converts a part-time Main Control Technician to a full time Booking Officer at a salary cost of \$32,153 (\$50,361.32 with benefits) and adds an additional full-time Booking Officer at a cost of \$48,230 (\$70,128 with benefits) per year. An additional Digital Evidence Technician has been added for the last half of the year at a cost of \$22,096.88 (\$65,166.04 annual cost with benefits) to manage evidence obtained from the body camera system that will be implemented in FY25. Due to the way Police Department employee pay is calculated, the cost of these positions will be borne by the Police Tax.

The Proposed Budget also implements organizational structure changes that convert two existing Police Officer positions to Captain positions to improve leadership coverage for the Patrol Division and permanently adds a Captain in Police Administration. The change will add an estimated \$54,828 for each position, or \$109,646 annually; additional organizational structure changes are anticipated to occur in FY26 that will reduce the number of Captains by one position and mitigate the costs incurred in FY25.

Parks, Recreation, and Civic Facilities: The Proposed Budget adds a part-time with benefit Receptionist to the REC Center at a cost of \$22,192 (\$38,113 with benefits).

Water Protection: The Proposed Budget adds an Assistant Superintendent of Water Protection at a cost of \$56,917 (\$80,810 with benefits) to provide additional leadership and management at the Water Protection plant.

Communications and Community Engagement: The Proposed Budget adds a System Administrator to alleviate workload of existing employees at a cost of \$52,458 (\$75,327 with benefits).

Fire Department: The Fire Department has submitted a grant application that could fund 4 new firefighter positions for four years. If the grant is received, the new positions (and the associated revenue) will be added to the budget; however, the grant would not cover the costs of additional overtime and a long-term solution would have to be identified in order to avoid removing the position after three years.

5. Workers Compensation. Funding contributed to workers compensation had fallen below desirable thresholds early in calendar year 2023. Adjustments to correct for the shortfall caused the fund to become healthy more rapidly than anticipated. The workers' compensation fund could withstand a reduction in the contribution for FY25 of approximately \$2 million. Rather than risk overcorrecting and reducing the fund rapidly or greatly reducing an operational expense that will return in future years, the surplus is proposed to be used to reduce withholding over a three-year period with the reduction in the first year being \$700,000 rather than nearly \$2.1 million. That amount will likely adjust year-to-year. In total, the Proposed Budget projects a \$2,484,991 contribution to workers' compensation; in FY24, the projected contribution is \$3,193,020.

For FY25, the amounts contributed will continue to be based on payroll expenses with different percentages being attributed to different working divisions based on the divisions' claims history. A 2% minimum will be charged to all divisions. Parks, Recreation, and Civic Facilities divisions will be charged 2.83%, Streets and Infrastructure Maintenance and Repair will be charged 4.78%, Planning will be charged 4.76%, Police will be charged 6.73%, and Fire will be charged 9.48%.

B. Health Insurance. The Proposed Budget includes an increase for health Insurance costs of 7.2%. Total budgeted health insurance cost for FY25 is \$7,276,907.

C. Pension Expenses. LAGERS pension contributions changed as follows:

	FY25	FY24	FY23	FY22	FY21
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General (L-6)	12.7%	11.9%	12.6%	13.5%	12.8%
Police (L-11)	32.9%	31.9%	30.9%	29.9%	29.0%
Fire (L-11)	48.8%	48.5%	47.7%	46.7%	45.7%

The total projected cost of the increase in FY25 is \$11,258,968. This increased from a projection of \$10,698,382 in FY24, and an actual of \$8,561,925 in FY23.

The Fire contribution percentage reflects that the plan is currently underfunded. LAGERS does not increase the contribution percentage more than 1% per year. The Police LAGERS plan is also underfunded, but a legacy Police Pension Plan that continues to fund retirees' pension has been overfunded. When all beneficiaries of that plan are no longer living, the remaining proceeds are anticipated to be transferred to the LAGERS plan and alleviate a portion of the underfunded liability. That transfer is not anticipated to happen for at least a few decades.

The contribution percentage for General Employees went up after going down for two consecutive years as the plan became better funded.

D. Mosaic Parking Garage. As described above, \$921,430.66 remains due on debt the City owes to Mosaic for construction of the 8th and Felix parking garage and another \$36,857.23 in interest will accrue before the next payment becomes due in March 2025. The Proposed Budget includes expenditures for the \$253,851 payment that is owed, plus \$704,437 in Marijuana Tax funds that, if paid, would satisfy the debt three years early, avoid approximately \$57,000 in additional interest charges, and avoid the regular annual payment in future budgets.

E. Significant Recurring Expenditure Adjustments. Following are significant expenditures that are added to the Proposed Budget.

1. Enterprise Fleet Management. The FY24 budget was amended to add 8 vehicles on lease with Enterprise FM Trust at an estimated annual expense of \$33,340. The Proposed Budget includes addition of the following 9 vehicles. The total annual lease payment expense will be \$178,677. The vehicles are anticipated to be in the City's possession for 3-5 years before they will be sold with equity returned to the City.

Vehicles	Division	Annual Cost	FY Added
2 Chevrolet Equinox	Building Development	\$15,156	FY24
1 Silverado 2500HD	Property Maintenance	\$14,072	FY24
1 Silverado 2500HD	Street Maintenance	\$17,491	FY24
1 Equinox	Public Works	\$34,104	FY24
1 Silverado 1500			
1 Silverado 2500			
1 Silverado 1500	Parks	\$17,504	FY24
4 Chevrolet Equinox	Police (Unmarked)	\$30,312	FY25
2 Ford Maverick	Engineering	\$17,370	FY25
1 Nissan Sentra	Parking Maintenance	\$4,524	FY25
2 Silverado 2500	Water Protection	\$28,144	FY25

2. Parks Flock Cameras and License Plate Readers. The Police Department recently initiated a program utilizing license plate readers provided by Flock. The system utilizes cameras to capture and catalog license plate numbers and vehicle appearance information that can be used to solve crimes or identify suspect locations. The system is expandable with limited additional administration burden on the Police Department. To deter vandalism and unlawful dumping in the parks system and to catch those who vandalize property or illegally dump waste in the parks system, a series of cameras/license plate readers is included in the Proposed Budget. The FY25 expense will be \$52,200 to include installation; in future years, the cost will

drop to approximately \$24,000.

F. Other Expenses. In FY24, budget development modified the City’s approach to expenditure planning. Historically, a base budget existed from the previous years’ budgets and individual departments requested changes to that base budget based upon their own analysis. Those budgets were then submitted to Accounting and the City Manager for approval. In FY24, the Accounting Division used historical data for initial base budget development and Department and Division leaders then reviewed the data and provided justifications for any modification. Similarly, historical utility expense data was used to establish budgeted expenses for electricity, water, and gas.

In FY25, the Finance Department prepared similar historical expenditure data and met with each department to review that data, look at actual past expenditures to ensure expenditures had been coded to the correct accounting code, and then establish new line-item budget amounts. The process was arduous, but produced numerous valuable results, including the following:

- Identification of non-priority expenditures.
- The analysis enabled the Finance Department to identify inconsistencies in how different departments coded similar expenditures and make corrections in that coding. Improved accuracy in the association between individual anticipated expenditures and -budgeted funds.
- Identification of significant one-time expenditures in a manner that will avoid those expenditures being carried over and inflating future budgets.
- Identification of areas for improvement in procurement.

In completing the thorough review, numerous expenditures were moved to appropriate budget line items or programs, offsetting significant reductions in certain lines and increases in other lines. Additionally, numerous lines were decreased because they were identified as being overfunded and numerous lines were increased where expenditures in those lines had been paid for using other overfunded lines.

In summary, the efforts improved budget accuracy, but also caused significant shifts that are evident in the Proposed Budget.

The table below reflects the budgeted expenses across various programs and the percentage change from the FY24 budget.

Expense	FY25 Budget	FY24 Budget	% Change	Notes
Workers Compensation	\$2,484,991	\$3,169,256	-21.2%	In FY24, the Workers Compensation fund exceeded the funds needed to maintain necessary balance, leading to a reduction in workers compensation contribution. The Proposed Budget reduces contribution percentages, but continues to allocate contributions based on claims history.
Software Maintenance Expenses	\$1,426,545	\$1,209,948	17.9%	Maintenance fees typically increase annually; improved accuracy in budgeting also increased this expense and is believed to be directly linked to the reduction in professional service fees.
Building and Facilities Maintenance and Repair	\$2,631,978	\$2,806,257	-6.2%	Expenses that were previously categorized in Building and Facility M&R were reclassified.
Maintenance and Repair of Machinery and Equipment and Motor Vehicles	\$2,374,603	\$2,045,695	16.1%	A general upward trend in M&R of equipment exists; however, expenses were moved across M&R categories to improve accuracy

Vehicle and Equipment Rental	\$304,896	\$324,214	-6.0%	
Utility Costs	\$5,526,818	\$4,493,763	23.0%	<p>Projected increases:</p> <ul style="list-style-type: none"> -Gas: 11.8% -Electric: 6.2% -Water: 32.8% <p>-Gas increased in Water Protection by approximately \$30,000 and Animal Control increased by approximately \$13,000 for the incinerator.</p> <p>-Electric increased in Water Protection by approximately \$105,000. Airport increased by approximately \$17,000 for the new building. Streetlighting cost increased by approximately \$65,000.</p> <p>-Much of the water cost increase resulted from Golf, which increased by \$44,000 and Water Protection, which increased by \$20,000.</p>
Professional Services	\$2,465,990	\$2,589,662	-4.8%	Certain expenses have been moved out to "Other Services"
Other Services	\$10,723,533	\$9,112,389	17.7%	Transit employees' salary and benefits is included as "Other Services" and increased by approximately \$400,000; demolitions increased by approximately \$500,000 in ARPA funds; and Parks Maintenance increased \$45,000 for restroom cleaning services.
Motor Fuel and Lubricant Expenses	\$2,143,187	\$2,057,605	4.2%	
Transfers for Computer Network Expenses	\$265,872	\$247,428	7.5%	This program accumulates funds to pay for shared software services and equipment costs. This approach has also helped ensure funds are available for major purchases that are necessary to maintain the City's computer network.
Conference, Training, and Travel	\$422,993	\$461,280	-8.3%	Several programs decreased expenses based on an analysis of actual expenses incurred in FY24.
LEC Debt Service	\$0	\$194,950	-100%	Final payment was made in FY24.
Employment Services	\$1,010,000	1,056,655	-4.4%	Seasonal labor and other contract temporary labor.
Banking and Credit Card Fees	\$94,680	\$56,152	68.6%	During FY21, the City began passing credit card and check processing fees to customers making payments. This decision resulted in a reduction from a \$468,240 budgeted expense in FY21 to \$118,490 in FY22 and \$41,780 in FY23. However, fees in FY24 have again increased.
Insurance	\$2,756,753	\$2,302,326	19.7%	Increase reflects an increase in costs that are occurring nationwide. Economic uncertainties and an increase in natural disasters have been described as the basis for the increases.

Street Maintenance Supplies	\$1,255,360	\$1,223,653	2.6%	Funds are utilized by the Street Maintenance Program for supplies, including rebar, sand, gravel, asphalt, cement, culverts, and other similar necessary expenses.
Snow/Ice Removal Supplies	\$468,920	\$468,920		

G. New Non-Capital Supplemental Expenditures.

Expenditure	Cost	Purpose	Source /Program	Fund	Recurring
Professional Services	\$90,000	Provide assistance to Technology through staffing transition	General Fund/ Network Computer Operations		Staffing-based
Router Service for Police Vehicles	\$41,000	Wireless routers for police vehicles to replace unreliable mobile hotspot	General Fund/ Public Safety Communications		Yes
NextRequest Software	\$9,591	Sunshine Law response tracking software.	General Fund/ Police Administration		Yes
Ball Field Infield Material - Field Conditioner	\$50,000	Engineered infield material to place on various ball fields to ensure long-term playability	General Fund/ Softball/Baseball		No
Outdoor Restroom Cleaning Service	\$70,000	Hire contractor to manage open, closure, and cleaning of restrooms	Park Maintenance		Yes
Cleaning Service for new Terminal Building	\$13,000	Adds funding for professional cleaning services for new terminal building	Aviation		Yes (increases to \$26,000)
Flock License Plate Readers and Cameras for Parks	\$52,200	Adds license plate readers/cameras in strategic areas of parks	Parks Maintenance		Yes (decreases to \$24,000)

III. Capital Budget Overview

The capital budget provides a multiyear plan that includes funding of projects with a cost exceeding \$5,000 for the current and subsequent five fiscal years. Projects in the first year of the plan come from various departments and nearly every fund. Projects in the subsequent five years are predominately those in the Half-Cent CIP Sales Tax Fund, Bonds for Bridges Program, or the Parks Tax Program.

Although each project is in the budget, any expenditure in excess of authority granted by City Council (typically, \$25,000) would have to be approved for expenditure at the time a contract is awarded or a purchase is made.

A. Capital Improvements Program Fund. FY25 is the first year of expenditures from the 2025-2029, half-cent Capital Improvement Program sales tax program. Among the projects or programs scheduled to begin this year are the following:

Project or Program	Projected Amount
New Southside Fire Station #10	\$2,470,000
Body/Dash Cameras	\$950,000
Civic Arena Restrooms	\$2,000,000
Airport Capital Funds	\$200,000
Concrete Street Improvements	\$250,000
Sidewalk Grant Program	\$180,000
Urban Trail	\$200,000
City Hall Elevators	\$750,000

B. Bonds for Bridges. All funds for the Bonds for Bridges program were encumbered for expenditure prior to FY25 and do not appear in the Proposed Budget.

C. Parks Tax. Among the Parks Tax projects or programs currently scheduled to begin this year are the following:

Project or Program	Projected Amount
Park Maintenance Front-End Mower (Vehicle Cost)	\$30,000
Parks General Equipment (Equipment)	\$74,500
Park Maintenance Heavy Duty Trailer (Vehicle Cost)	\$30,000
Park Maintenance International Dump Truck (Vehicle Cost)	\$80,000
Park Maintenance Skid Steer Grapple Bucket (Equipment)	\$6,000
Park Maintenance Wheeled Skid Steer (Vehicle Cost)	\$70,000
Fairview Utility Vehicle (Vehicle Cost)	\$16,000
Fairview Fairway Mower (Vehicle Cost)	\$75,000
Fairview Greens Mower (Vehicle Cost)	\$46,500
Park Maintenance Flex Wing Finish Mower (Vehicle Cost)	\$32,000
Park Maintenance John Deere Tractor Mower w/Cab #2 (Vehicle Cost)	\$70,000
Park Maintenance John Deere Tractor Mower w/Cab #1 (Vehicle Cost)	\$70,000
Parks Shelters (Other)	\$100,000
Parks Native Plants (Other)	\$29,823
Hyde Park Aquatics Phase II (Construction/Maintenance)	\$2,430,000
Northside Complex Splash Park (Construction/Maintenance)	\$1,800,000
Hyde Park Pool House (Construction/Maintenance)	\$1,350,000
Holiday Park Lights (Other)	\$40,000
Phil Welch Stadium Fencing (Construction/Maintenance)	\$35,000
Felix Street Square (Repairs/Improvements)	\$1,000,000
Noyes Complex Horseshoe Lighting (Construction/Maintenance)	\$82,500
Noyes Complex Tennis Court Lighting (Construction/Maintenance)	\$341,000
Park Sidewalks (Construction/Maintenance)	\$400,000

Additional details of the City's projected capital projects' spending for FY25 can be found in the City Capital Projects section of the budget document.

D. Annual Capital Equipment and Supplemental Expenditures. New expenditures exceeding \$5,000 are submitted as supplemental expenditures. Expenditures can be one-time expenditures or new recurring expenditures. Expenditures included in the Proposed Budget are listed below.

Expenditure	Cost	Purpose	Source Fund/Program	Recurring
Police Vehicles & Equipment	\$815,600	Add 8 Police Tahoes	General Fund/Police Maintenance	Likely
Police Vehicles & Equipment	\$1,223,400	Add 12 Police Tahoes	Police Tax	No
HVAC at Station 6	\$14,000	Update HVAC system for Station 6.	General Fund/Fire Maintenance	No

Fire Station Concrete Repair	\$113,000	Replace concrete at Stations 4 and 5.	General Fund/ Fire Maintenance	No
JRP Fitness Center Equipment	\$21,500	Replace select pieces of fitness equipment.	General Fund/ Senior Citizens Center	No
REC Center Fitness Equipment Replacement	\$37,150	Replace 4 of 8 incline treadmills	General Fund/ REC Center	No
3/4 Ton Trucks- Streets Supervisors	\$200,000	Replace 5 pickups used for daily activities and snow/ice removal	Street Maintenance	No
Hi-Loader clam bucket	\$40,000	Add an articulated bucket to aid in removal of storm debris and increase the speed and efficiency when opening streets after a storm	Street Maintenance	No
Portable air compressor	\$65,000	Replace air compressor that powers pneumatic tools	Street Maintenance	No
Bobcat replacement program	\$30,000	Replace skidsteer loaders using continuing annual program	Street Maintenance	Yes
Dump Truck	\$200,000	Replace 5-ton single axle dump truck	Street Maintenance	No
Bucket Truck	\$170,000	Replace 19-year-old truck used by traffic signal group	Street Maintenance/ Traffic	No
Noyes Tennis Complex - Court Repairs	\$100,000	Professional repair of cracks and blemishes	Park Maintenance	No
King Hill Drive Resurfacing	\$80,000	Resurface the roadway between the bridge and the park and resurfaces the asphalt circle and parking area	Street Enhancement Use Tax	No
New SRT replacement helmets	\$6,800	Replacement helmets with 5-year life	Police Tax	No
Taser	\$128,092	Modernization of aged taser program; annual program	Police Tax	Yes
New Utility Vehicle (Vehicle Cost)	\$67,300	3/4 ton Armorer vehicle	Police Tax	No
New Handguns	\$261,000	Replace 17-year-old handguns	Police Tax	No
Radio & Communication Equipment	\$75,000	Purchase 10 radio handsets	Police Tax	Yes
Support Van	\$35,000	Replace 2009 van	Transit	No
Maintenance Truck	\$67,500	Replace 2009 shop truck	Transit	No
Generator	\$75,000	Add equipment to prevent service disruptions due to power loss.	Transit	No
Repair Restroom Facilities at 6th & Angelique Transfer Center	\$10,000	Repair restrooms constructed in 1998	Transit	No

Replacement of damaged solar bus stops	\$18,000	Replace 3 damaged solar bus stops and benches	Transit	No
Refurbish Fuel Island	\$60,000	Refurbish existing fuel island	Transit	No
Relocate Dispatch Department	\$75,000	Remodel space and relocate dispatch function from 702 S. 5th	Transit	No
Reece Property new permit work	\$200,000	Design for landfill expansion; including carryover of \$127,000	Landfill/ Landfill Improvements	No
Area 3 Stage 8 Construction	\$200,000	Design of landfill expansion	Landfill/ Landfill Improvements	No
Annual lease payment for CAT 140awd motor grader	\$32,910	Lease payment (6 of 9)	Landfill/ Landfill Improvements	Yes
Trash pump purchase	\$41,366	6-inch pump for water removal	Landfill/ Landfill Improvements	No
Cat D7 Bulldozer	\$809,981	Replace D6 machine	Landfill/ Landfill Improvements	No
Area 3 Stage 8 Construction	\$500,000	Construction of landfill expansion	Landfill/ Landfill Improvements	No
Area 3 Stage 8 Construction	\$160,000	Construction of landfill expansion	Landfill/ Landfill Improvements	No
Scale addition and road and fence changes	\$28,000	Add 3rd scale for improved traffic flow	Landfill/ Landfill Improvements	No
Scale addition and road and fence changes	\$112,000	Add 3rd scale for improved traffic flow	Landfill/ Landfill Improvements	No
GPS Equipment CMOM	\$25,000	Replace GPS equipment as part of CMOM program	Water Protection	No
CMOM Consolidated FY25	\$2,500,000	Conduct annual CMOM activities	Water Protection	Yes
Lab Equipment	\$150,000	Equipment used to measure and monitor wastewater	Water Protection	No
Pump Motor - Replace High Efficiency	\$443,000	Replace existing aging pump	Water Protection	No
System Expansion Projects	\$150,000	Annual appropriation for system expansion	Water Protection	Yes
Water Quality Education	\$25,000	Fund education components required by stormwater permit	Water Protection	Yes
Travel Vacuum Replacement	\$95,000	Replaces critical failing equipment; used to clean clarifiers	Water Protection	Yes
Domestic Blower Replacement	\$5,000,000	Replace original blowers/critical equipment; \$2.8 million from grant funding	Water Protection	No

IV. Gaming Initiatives Fund. The Gaming Initiatives Fund consists of revenues generated by the St. Jo Frontier Casino. The Proposed Budget projects \$850,000 in revenue and expenditures. The Gaming Initiatives Fund is projected to end FY25 with a \$386,309 fund balance. That balance is not recommended for expenditure; in the event the casino experiences a closure in FY25, the fund balance may be necessary to satisfy FY25 commitments. The Casino went through closures in FY19 (due to Missouri River flood) and

FY20 and FY21 (due to COVID-19). Closures directly impact revenues negatively. An ongoing objective will be to build a fund balance that could sustain a four-to-six month casino closure without program reductions; for FY25, that would require a fund balance of approximately \$300,000-\$450,000.

Proposed expenditures are reflected in the table below:

Organization/Contributions/Contracts Recurring	Proposed	
	FY2024	FY25
Allied Arts	30,000.00	32,950.00
Allied Arts/SculptureWalk	2,500.00	2,500.00
Allied Arts/Missouri Bicentennial/STEAM		
Chamber Economic Development Contract	200,000.00	210,000.00
Chamber Marketing Program		
Chamber Workforce Development	10,000.00	15,000.00
Fireworks Display	25,000.00	
Community Alliance Membership	20,000.00	20,000.00
Downtown Partnership Contract		
Landmark Commission Emergency Building Stabilization		
Festival Funding	18,550.00	18,550.00
Finance Procedure Audit		
Foundation Recovery		
Great NW Days at the Capital (City's Sponsorship)	500.00	500.00
Historic Presevation grants outside of HUD-eligible areas		
Historic Preservation - Additional Requested		
Innovation Stockyard	20,000.00	20,000.00
Landmark Commission Public & Education Outreach (Training)		
MoDot Lease		
Mo-Kan Regional Council Contribution	25,000.00	25,000.00
Missouri Western State University Center for Service	40,000.00	40,000.00
Neighborhood Grant for Neighborhood Association	20,000.00	20,000.00
Outside Professional Legal Services	125,000.00	100,000.00
Cell Phone Litigation		
Property Mtnce Clean-up, abatement, dangerous buildings issues	90,000.00	90,000.00
Public Education Outreach		
Advertising and Public Outreach	33,000.00	29,000.00
Save Our Heritage Neighborhood Grants	85,000.00	85,000.00
State Legislative Lobbyist (Mark Rhoads)	10,000.00	11,000.00
Home Dock Cities Association	2,500.00	3,500.00
Project Graduation	500.00	500.00
Nature Center - Special Programming	40,000.00	40,000.00
Contribution toward in-kind services special events	3,000.00	-
City Sponsored TIF's (As needed to cover expenses until TIF revenues begin		
Airport Operations (Subsidy in support of Air Guard presence)	70,000.00	70,000.00
Parking Operations (Reimbursement for lost revenue/waived fees at Civic Arena)	6,500.00	6,500.00
Special Olympics (2019 Event) (2020 Basketball)		
Crossing Shelter (Fence, Cover, Picnic Tables)		
Save Our Heritage Grant (Roll over unspent funds)		
St. Kolbe Puckett Parking		
Windstorm Tree Removal/Small Emergency Funding		
Mo-Kan (Website)		
Community Survey		
Albrecht-Kemper Driveway		
Stormwater Match Grant Program (2019 - 90/10) (2020 75/25)		
Missouri Western State University/Chiefs Training Camp Bleacher Contribution		
Military Advocate		10,000.00

Total	\$877,050.00	\$850,000.00
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The Proposed Budget increases funding for the Allied Arts Council, Chamber of Commerce Economic Development Contract and Workforce Development Contract, State Lobbyist, and Home Dock Cities Association. Expenditures were reduced in Advertising and Public Outreach and Outside Professional Legal Services to balance the budget. Reductions in Outside Professional Legal Services have been shifted to the General Fund.

Revenues

A full “Revenue Discussion” section of the Proposed Budget follows the City Manager’s Budget Transmittal and provides significant detail regarding revenue calculations. The information immediately following provides a general summary.

I. Operating Revenues. Significant revenue sources and major changes in tax revenue are described below.

A. Property Tax. Real property tax revenue is projected to represent 10.3% of total tax revenues for FY25 with Personal Property representing another 7.3%. Real property tax revenue is projected 1.24% lower than the FY24 projection; personal property taxes are flat (0.1% decreased projection).

The Park Maintenance Fund is projected to receive \$735,455 in real property taxes dedicated to parks. The projection is a reduction from \$759,040 in FY24.

[Note: The discussion above excludes PILOTS received from the Mitchell Avenue Corridor TIF and the Downtown Mosaic TIF that will no longer exist. The Mitchell Avenue Corridor TIF has closed and ownership of the primary asset in the Downtown Mosaic TIF (the German American Bank building) has been moved to ownership by a non-profit entity that does not pay taxes. The loss of PILOT revenues has no effect on the remainder of the budget because all revenues generated have corresponding expenses to pay off debt obligations and other expenses of the TIF.]

B. Sales and Use Tax: Sales and use tax revenue represents 75.42% of the City’s total tax revenue and contributes to the General Fund, Use Tax Program, Public Safety Tax Fund, Street and Infrastructure Maintenance and Repair (SIMR) (including fuel tax revenue), Capital Improvement Program Fund, Mass Transit Fund, Parks Tax Fund, and Police Tax Fund. Total revenue projections have increased over FY24 projections by 1.6%. Much of that growth (\$800,000 of \$1.25 million) is an increased projection in recreational marijuana tax.

Revenues in FY24 initially underperformed projections before rebounding later in the year. Revenue projections for FY25 will be monitored closely throughout the year to account for changing market conditions.

The FY22 City Manager’s Budget Transmittal letter noted the following: "Although the Missouri legislature had not yet passed an internet sales tax bill (often referred to as a “Wayfair bill” or a “Wayfair tax”), the City has begun receiving a significant portion of sales taxes from internet retail sales. These taxes include remittances from online-only retailers such as Amazon and from traditional “brick-and-mortar” retailers that also sell online. These receipts are distributed from the Missouri Department of Revenue to the City as use taxes; however, for the first time, the FY22 Proposed Budget treats these taxes as sales taxes in the same manner that other retail sales taxes are treated."

During the 2021 Legislative Session, Missouri passed a “Wayfair bill” that requires taxation on most online sales when a community has a use tax in place. That tax went into effect on January 1, 2023. As noted in the FY22 City Manager’s Budget Transmittal: "[T]he possible approval of an internet sales tax (i.e. “Wayfair”) may provide an additional source of revenue although we should remain cautious about the amount of revenue that will be generated by the approval of a Wayfair bill considering the \$1.5 million in internet sales tax the City is already receiving."

Due to revenue uncertainty, the FY24 budget did not project revenue received from the Wayfair bill although tax collection began on January 1, 2023. The Proposed Budget continues to refrain from projecting revenue due to uncertain data regarding taxes seemingly received because of the Wayfair bill.

As of the time of this transmittal, the Finance Department has noted a significant increase in use tax collection that is believed to be derived from retail transactions under the Wayfair bill; however, use taxes are remitted to the City by the Missouri Department of Revenue and the increased taxes have been reported without a categorization indicating their source. Staff will continue analyzing the data received from the Missouri Department of Revenue and attempt to work with that department to obtain better data that will enable a budget amendment during FY25.

The following are specific taxes that are included within Sales and Use Taxes:

1. Street Enhancement Use Tax. In FY25, the Street Enhancement Use Tax program revenue projection will increase slightly to \$3,980,000.
2. Fuel Tax. A fuel tax contributes to the Street Maintenance Fund. FY24's revenue projection of \$2,400,000 has been increased to \$2,600,000 for FY25.
3. City Sticker. The Park Maintenance and Parking Maintenance programs are each projected to receive \$96,000 in City sticker fees. These figures are \$3,000 more than FY25 projections.

C. Sewer Utility Revenue. Sewer utility rates are recommended within an annual "Cost of Service Rate Study." Following the Blacksnake Creek Stormwater Conveyance project in FY18, there was not another major Long-Term Control Plan (LTCP) construction project for several years. Reductions in expenses, transfers from the Landfill Fund and the (former) Cell Phone Program in the General Fund, completion of long-range maintenance projects using bond funding, refinancing of bond debt at preferable rates and longer terms, and the use of American Rescue Plan Act Funds all avoided a rate increase from FY18 through FY23. However, after five years without increase, a rate increase of 4.25% was implemented in FY24. An increase that will generate 4.25% more revenue has been recommended for FY25. The increases position the City to meet debt service (payment) obligations and debt service ratio covenants in the upcoming years. After the City retires debt in FY26 and FY27, the burden on the Water Protection Fund will ease (although smaller incremental rate increases remain projected).

The 4.25% rate increase will increase FY25 projected revenues to \$33.5 million, which represents a \$1.4 million increase over FY24 projections.

D. Utility Franchise Taxes. Utility franchise taxes are taxes received from utility operators. Tax receipts vary based on several factors, including consumer and industrial usage, weather events, utility rate changes, and economic forces that impact customers' ability to pay their utility bills. There are two separate utility franchise taxes. One is 1% and dedicated to "financing the public mass transportation system." The second utility franchise tax varies based on the utility and total generated revenue, excluding residential.

Utility tax projections increase by 1.9% in the Proposed Budget with projected revenue totaling \$5,945,775 in the General Fund and \$1,340,410 in the Mass Transit Fund.

E. Miscellaneous Parks Revenues. Various Parks program revenues that are projected to total \$1,480,776 are listed below. For reference, projected program expenses are also provided to demonstrate the value of the revenues to offset expenses of running the public facilities and programs.

Program	FY25 Revenues	FY24 Expenses
Softball/Baseball Program	\$101,575	\$326,417
Swimming	\$44,500	\$753,500
Nature Center*	\$66,000	\$295,649
JRP Center	\$159,207	\$480,687

REC Center	\$358,980	\$611,167
Bode Recreation	\$270,200	\$655,910
Parks Concessions	\$166,500	\$221,992
Missouri Theater**	\$78,220	\$166,859
Civic Arena***	\$ 235,594	\$685,793

*excluding transfers from Gaming, CIP, and Museum Tax

**management staff are paid out of the Civic Arena fund

***excluding \$750,000 transfer from Transient Guest Tax and \$70,000 transfer from ARPA. With the transfer, the Civic Arena Fund generates \$985,594

F. License and Permit Fees. License and permit fees across funds for FY25 are projected to be \$1,216,132.

G. Municipal Court Fines & Costs. Municipal Court fines and costs are budgeted to generate \$360,000 in FY25.

Historically, Municipal Court operated at a surplus. Healthy surpluses hit a break-even point in approximately 2020. Operation of the court now requires support from the General Fund. In FY23, that subsidy was \$58,807, in FY24, it is projecting to be \$117,000, and in FY25, it is projecting to be \$196,531. Despite operating at a deficit, Municipal Court offers the opportunity to efficiently address municipal ordinance violations.

The Municipal Judge has suggested that the lack of warrant enforcement has contributed to defendants' refusal to show up for municipal court and that has led to declining revenues. Warrant enforcement is a Police Department function that has been reduced in priority as staffing levels fell. As programs to increase officer staffing levels begin to become effective, the Police Department will be able to restore programs that focus on outstanding warrants which may, in turn, lead to revenues that return the Court to self-sustainability.

H. Inspection Fees. Inspection fees are conservatively projected to generate \$518,500 although they are currently projected to generate \$631,500 in FY24. The amount of funds generated can be sensitive to fluctuation.

I. Fire District Contracts. The City provides fire protection to Lake Contrary, Maxwell Heights, and Colony Hills under contracts with those districts. The cost of protection is based upon assessed valuation and is projected to generate \$376,625 in FY25.

[Note: Fire district contract revenue projections dropped from \$453,858 to \$354,030 in FY22 due to reduced fees from the Maxwell Heights Fire Protection District. Those reductions will remain indefinitely. The reduction resulted from a lower property tax assessment in the Maxwell Heights Fire Protection District. Prior to 2021, a significant amount of Missouri-American Water Company utility property was assessed as being located at the company's treatment plant within the district, but the Buchanan County Assessor reassessed the personal property at locations outside the district, resulting in a lower assessed property value within the district and lower fire district fees.]

J. CDBG Entitlement Income. CDBG Entitlement income is budgeted for \$1,517,372 with an additional \$325,000 rolled over from previous years.

K. HOME Program. The HOME Program income is budgeted for \$555,060. \$406,566 will be distributed to outside agencies.

L. Transfers. Significant proposed transfers to the General Fund totaling \$2,383,049 are reflected in the table below. These transfers are developed utilizing an indirect cost plan that compensates the General Fund for services provided to specific funds or by a calculation of PILOTs.

Source Fund	Transfer Amount
Parks and Recreation Administration	\$115,496

CDBG	\$227,087
Water Protection	\$1,610,233
Mass Transit	\$133,848
Landfill	\$288,540
Museum	\$7,848

M. Grants and Entitlements. \$23,868,009 is budgeted as income from grants and entitlements (often contracts for services provided by the City). Individual grants and entitlements are listed below.

Grant or Entitlement	FY25 Projection
COPS in Schools	\$363,376
Bulletproof Vest Grant	\$12,500
MO Highway Safety Project Grant	\$162,616
Department of Justice Marshal Service	\$15,000
Youth Alliance	\$15,000
State of MO Peace Officers Standards Training	\$4,000
LEC Communications Contract	\$674,556
Buchanan County 911 Maintenance	\$288,166
Mosaic 911 Maintenance	\$72,042
MO Emergency Mgmt. Position Grant	\$40,000
Children's Health Consult Contract	\$2,139.74
Temporary Medicaid	\$7,000
State MCH Contract	\$45,459.31
State WIC Contract	\$450,301
Childcare Sanitation Agreement	\$4,000
Summer Food Program	\$600
Core Public Health Grant	\$157,200
County Health Contract	\$88,367
Emergency Preparedness	\$56,899
FHWA/ATA UPWP Grant & Transportation Planner Grant	\$300,000
Parks Maintenance Trust	\$75,000
Cares/Corona/Covid19	\$373,340
CDBG Block Grant	\$1,990,321
HOME Grant Program	\$555,060
STP/FWHA Grant	\$200,000
State Operating Grant	\$178,000
FTA Operations Grant	\$2,220,000
FTA Capital Improvements	\$174,000
Federal HMIS Grant	\$48,817
ARPA	\$10,877,413
State ARPA/River Bluff Gateway	\$1,616,836
Army Corp of Engineers/Water Protection Blowers	\$2,800,000

Fiscal Year 2025 Outlook

In the months leading up to the development of the Proposed Budget for FY25, the Finance Department implemented new processes to improve budgeting accuracy. In conjunction with department leadership, the Finance Department then developed the Proposed Budget a thorough analysis of recent expenditures. The thorough analysis enabled the development of a budget that more accurately reflects historic expenditures and anticipated needs. Although the Proposed Budget is more accurate, the improved accuracy also presents some risk. In past years, over-funded lines potentially provided funding to meet unanticipated needs. For FY25, those over-funded lines have largely been eliminated. Therefore, the availability of additional funding throughout the year will be necessary.

To ensure funding remains available to meet unanticipated needs, the Proposed Budget includes an unrestricted General Fund surplus of \$202,178. Additionally, significant surpluses from the last three fiscal years offer a strong fund balance that mitigates risk when unanticipated expenditures arise.

The inability of the Public Safety Tax to carry the expenses it has historically carried will challenge future budgets. Fifteen months in advance of the beginning of FY26, the unrestricted General Fund is preliminarily projected to have less than \$1 million to meet capital needs and cost increases for FY26 unless sales tax growth escalates or expenses are reduced. There will, however, be options for addressing the pending challenge, including an evaluation of how the new Marijuana Tax is utilized and how currently uncategorized use tax funds are treated. Department leadership is also aware of the potential shortfall in future years and will monitor expenses and programs through FY25.

The sections immediately following this budget transmittal letter provide a detailed discussion on revenue trends, expenditure summaries, ending fund balance estimates and an overall budget summary.

If additional information would be beneficial in preparation for budget work sessions or hearings, please contact me.

Respectfully Submitted,

A handwritten signature in black ink that reads "Bryan Carter". The signature is written in a cursive style with a large, looping initial "B".

Bryan Carter
City Manager

Revenue Discussion

The City of St. Joseph, Missouri derives revenue from various sources including taxes, user fees, government grants and subventions, licenses and permits, fines and forfeitures, bond proceeds, investment earnings, and other less significant types of revenue including sales of fixed assets, insurance recoveries, special assessments, and donations. Due to the varying types of revenue, many different methods must be employed to project revenues. The projection methods selected depend on the nature and materiality of the revenue item and the timing of the revenue is projected. The specific revenue projection technique employed for any given revenue item is discussed periodically in Blue Ribbon Committee meetings, Revenue Manual and Budget discussions.

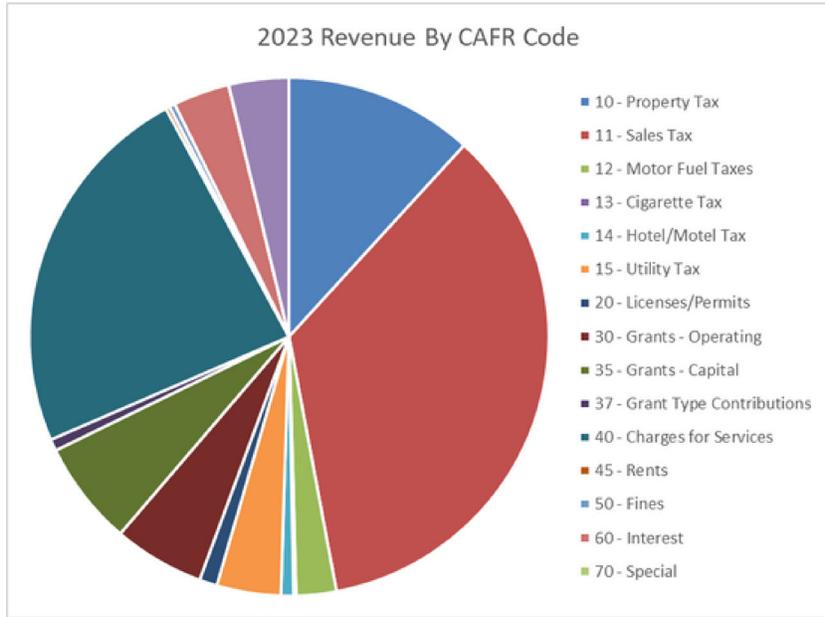
Revenue Projection Techniques

- **Historical Data** - This method predicts future revenue based on historical movements over time and assumes that historical trends will continue in the future. Budget staff compiles a revenue history for the previous five years, determines the average rate of change, and applies this rate of change to the previous year's annual revenue amount.
- **Current Data** - This method predicts future revenue based on actual or annualized current year revenues and is often used when historical data and trends are not available or, if used, would result in an inaccurate revenue projection.
- **Facts & Circumstances** - This method predicts future revenue on facts and circumstances uniquely affecting the revenue item including actions promulgated by or undertaken with third parties. This method is often supported by certain documentation in the form of lease/rental agreements, grant agreements, service contracts, legislative records, judicial findings, property appraisals, consultant's reports, rate making authority rulings, government statistical reports etc.... And, finally, Finance staff may adjust its projections to reflect the probable impact on revenues of anticipated changes in the economy, legislation, inflation, and demographics.
- **Judgmental Estimates** - this method relies on a person knowledgeable in the field, often a department director, who prepares a revenue projection based on awareness of past and present conditions including fee changes, development plans, marketing campaigns, usage activity, frequency, volume, weight, and similar determinations. Examples include landfill and sewer revenue where anticipated usage, weight, and volume are major revenue determining factors.

Who Prepares Revenue Projections?

Revenue projections are prepared by department directors and budget staff and are approved by the City Manager as part of the annual budgeting process. Prior to submitting revenue projections to the City Manager, budget staff compares and reconciles revenue projections with those prepared by department directors.

Bond issuances anticipated in the Water Protection Fund and Debt Service Fund, tend to distort the percentages other revenue sources provide to the operations of the City. Therefore, the following discussions exclude that amount for purposes of establishing major revenue sources and providing the percentage of support provided whenever such issues are anticipated.



Revenue Sources

- **Property Tax** – Property taxes represent approximately 11.8% of the City's budgeted resources. Property taxes include real, personal, public safety, railroad & utility, merchants & manufacturers (M & M) surtax, financial institutions, and payments in lieu of tax (PILOTS). Real property taxes are assessed at the prescribed tax rate per \$100 of assessed value determined at 12%, 19%, and 32% of fair market value for agricultural, residential, and commercial property, respectively.

Revenue Assumptions – Real Estate and Personal Property budgets project a one percent (1%) increase over projected FY2024. Staff typically use the assessed valuation variation from year to year to project current year taxes. Trends typically fluctuate 2.5% and 5.0%.

However, the last three years have been exceptions. FY2021 was the beginning of the Debt Service tax levy to pay for City bridge improvements. FY2022 included taxes protested at the State level, resulting in a \$500K reduction to revenue. FY2023 shows a substantial increase due to the end of two prominent TIFS – North Shoppes and Triumph. American Family will be returned to us in FY2025.

Hancock limitations restrict property tax growth to the lower of 5% or the consumer price index. To project revenue for fiscal year 2024 (tax year 2023), staff obtain the July, 2023 assessed valuations from the Buchanan County Clerk. Reports showed only a slight increase of 0.4086%. During the budget process (finalized in April, 2023), property tax revenue had been projected to be one percent. Other projections

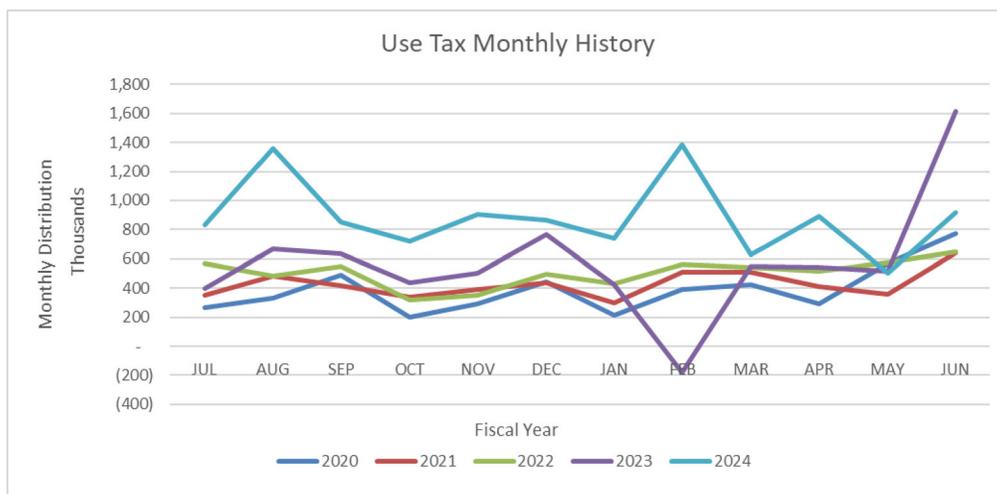
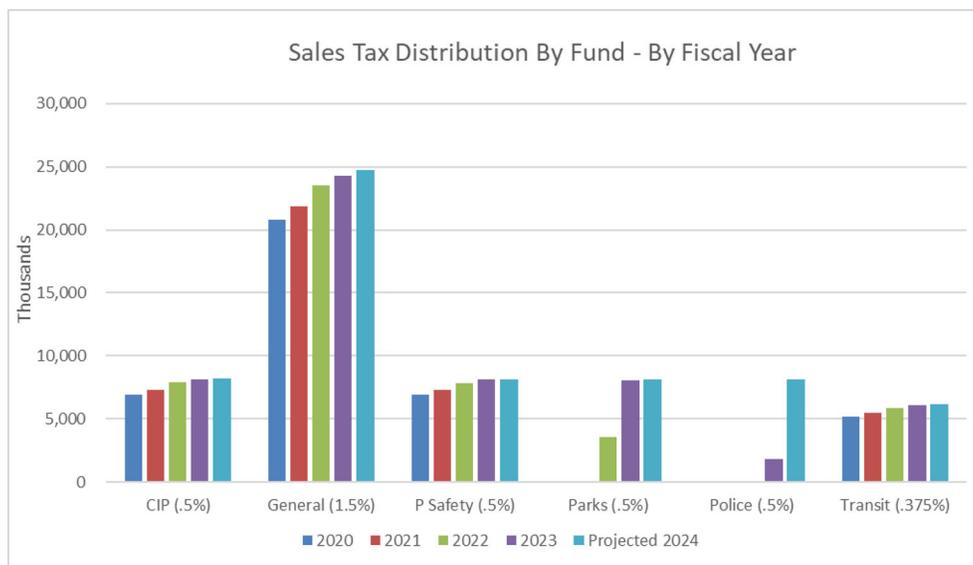


for Merchant Manufacturing Surtax and Financial Institution tax use an average of the last three fiscal year actual totals as the tax levy in all Buchanan County jurisdictions may affect the distribution. Staff will monitor collections closely to see if modifications need to be made to the FY2024 projections and fiscal year 2025 budget.

- **Sales tax** – Sales Taxes represent 35.3% of the City's total revenue. The current sales tax rate is 3.875% - 1.5% General Sales Tax (General Fund), 1/2% CIP Sales Tax (Capital Projects Fund), 1/2% Police Sales Tax (Parks Sales Tax Fund), 1/2% Parks Sales Tax (Parks Sales Tax Fund), 1/2% Public Safety Tax (Public Safety Fund), 3/8% Mass Transit Sales Tax (Transit Fund). In addition, the city receives cigarette taxes (5% -General Fund), hotel/motel tax (3% - General Fund), hotel/motel economic development tax (3% - restricted within the General Fund) and state fuel tax distributions (Streets Maintenance Fund).

Revenue Assumptions – As with property taxes, the FY2024 budget was set at the with an estimated 5% increase, expecting the FY2023 inflation to slow down significantly. Historically, inflation lasts from 1-2 years, therefore, FY2025 budget is being set at the FY2024 projected levels due to economic uncertainty. [JH1] [RK2]

Use tax continues to climb. The dip in use tax in February, 2023 was due to a significant multi-year refund granted by the Missouri Department of Revenue. Revenue was refunded that one month and resumed normal distributions in March, 2023

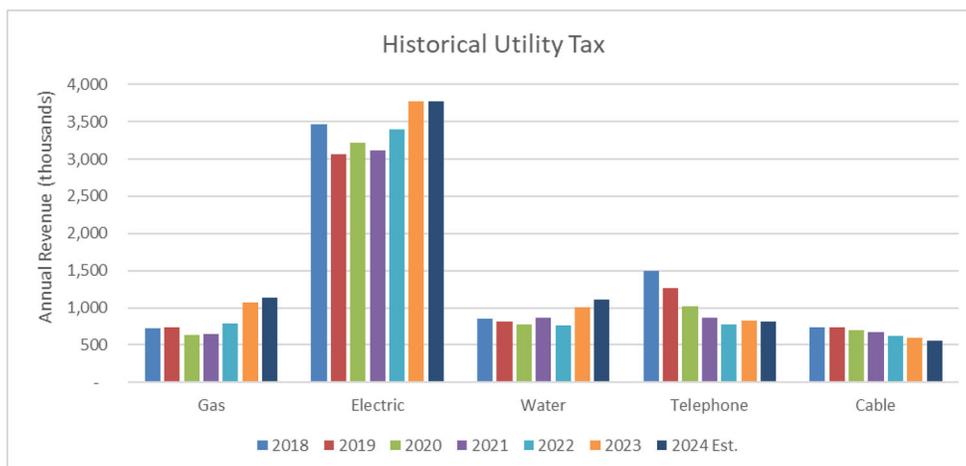


Hotel/Motel tax revenue (0.78%) has been consistent over the past six years, except for FY2020 due to COVID-19. This revenue source tends to follow the attractions within the St. Joseph and the Kansas City areas. The 2021 Air Show was a positive step in the recovery. The 2025 Kansas City Chief's Camp is returning for a 15th consecutive year on the Missouri



Fiscal year 2024 motor vehicle tax revenues (2.5%) tend to fluctuate with gas prices, automaker incentives, increased used car sales, etc. and are projected to increase by 1.8% over FY2023 actual.

Utility Taxes – Utility taxes (franchise fees) represent 4.0% of the City’s revenue sources and are assessed to private utility companies on gross receipts collected from customers and then remitted on a monthly (or quarterly) basis. The electric franchise fee is determined based on a declining block scale ranging from 6.5% to .5% depending on usage. Other franchise fees are fixed as percentage of gross receipts as follows: steam (1/2%), telephone (7%), cable (4.5%), water (6.5%), and gas (6.5%). An additional franchise license fee of 1% is assessed on water, gas, and electric receipts and is dedicated to mass transit operations.



Revenue Assumptions - Annual growth in Franchise Fees are very difficult to project using historical revenue patterns. Therefore, a multi-year average is used. Fluctuations in franchise fee revenues correspond to changes in weather conditions and rate increases (or decreases) by individual utilities, as well as effects State and Federal legislation.

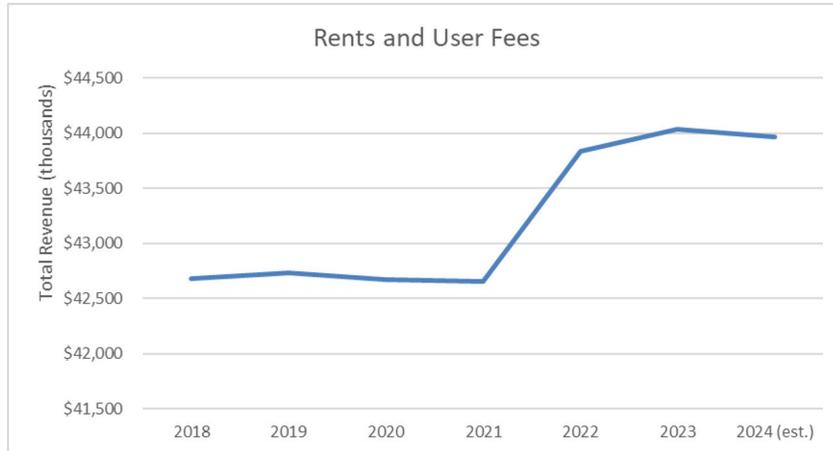
With fluctuating weather conditions, economy, etc., the budget is typically based upon an average of the last three fiscal years. However, many utilities increased their rates in FY2023, thus creating a consideration of trends as well.

The budgeted fiscal year 2024 telecom revenue (program 0011) was combined with General (0001) telephone tax and continues to decrease year after year. Historically, a downward trend occurred in FY2019 was a result of retroactive electric gross receipt adjustments due to the 2018 federal corporate tax decrease being passed on to electric consumers.

Cable revenues were lowered to the State level, and the City followed by passing General Ordinance No. 3075 (11/13/2023). Rates continue an annual decrease from 4.5% in FY2024 to 2.5% in FY2028. Increased competition from satellite providers and streaming services played a part in the decrease.

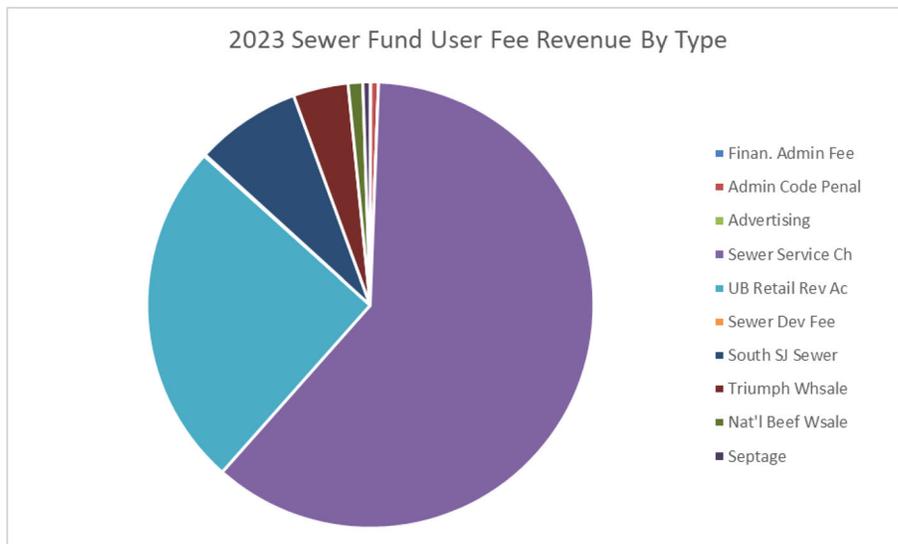
- **User Fees** – Charges for services represent 23.6% of total budgeted revenues and are charged for civic facility rents, downtown and on-street public parking, building inspections, recreational activities (swimming, ice skating, golf,

athletic leagues, etc.), casino gaming taxes, bus fares, sewer user fees, landfill tipping fees, and various other fees for service.

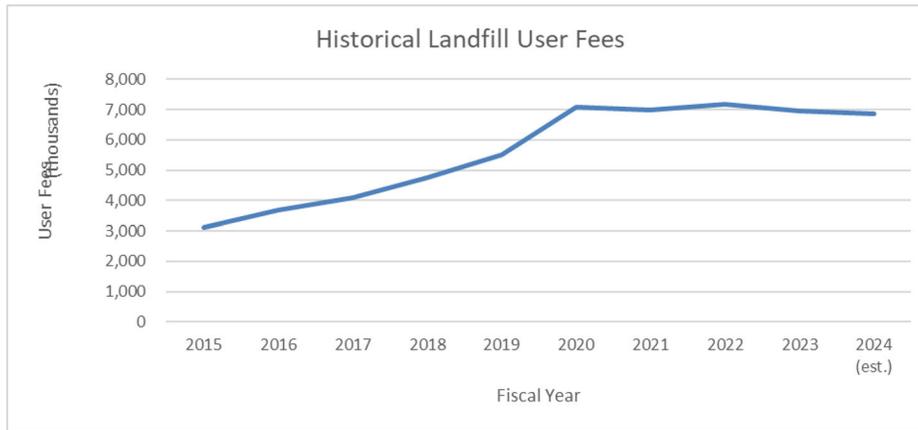


Revenue Assumptions – Ownership changes, COVID-19 and the economy have had an impact on gaming revenues over the past six years. Although admissions revenue has declined over the past few fiscal years, gaming has held steady. Civic facility revenue for the remainder of 2021 remains uncertain as events slowly come back after the disaster declaration.

Sewer fees are determined by an Annual Cost of Service Study prepared by outside consultants. The FY2024 study is currently under review. Sewer rates for fiscal year 2024 increased for the first time since July, 2017. Rates are increasing again for FY2025.



The last completed landfill tipping fee study was performed in March 2018 by Blackstone Environmental, Inc. At that time, Council approved staff recommendations lowering the tonnage rate from \$34.00 to \$32.00. The base tipping fee adjustment schedule recommended annual increases to 2023, with the next increase in FY2026. Revenue history shows double digit increases through June 2020 but have levelled off since that time. No increase has occurred since this study. Without an increase to tipping fees, the budget expectations will reflect the same flat to slight growth in revenues.

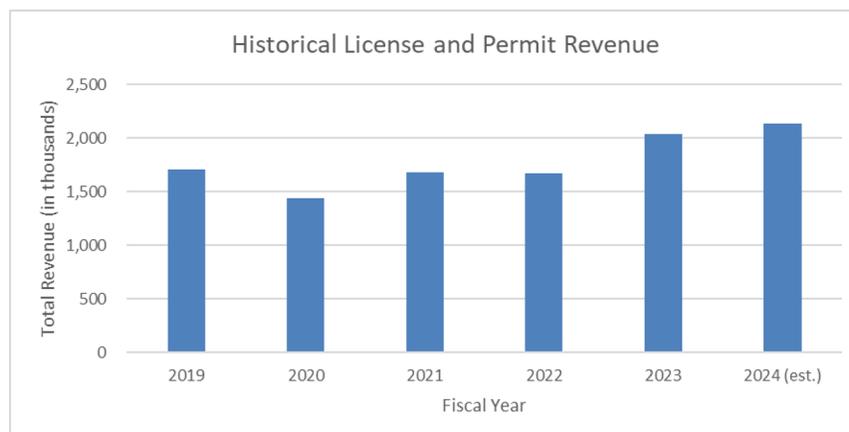


Changes in fiscal year 2024 included reclassifying sludge (approximately \$300,000) transferred from Water Protection to Landfill expense to Water Protection expense to Landfill revenue.

- **Grants** - Grant revenues (12.9%) are classified as operating, capital and grant type contributions. They consist primarily of: Federal Community Development Block Grant (CDBG) funds for programs designed to assist low- and moderate-income individuals; Federal Transit Administration (FTA) operating and capital outlay assistance for the city's public transit system; Federal Aviation Administration support for Rosecrans Airport improvements; and of Federal Economic Development Administration (EDA) for qualified infrastructure improvements related to economic development initiatives.

Revenue Assumptions - Historical revenue patterns and trends are only marginally useful when projecting future grant revenues. Annual federal funding of CDBG programs remains questionable with possible complete budget cuts coming. Some grant funding is based on funding applications pending and/or approved for specific projects and program activities. Increases and decreases in total grant revenue often correspond with increases and decreases in capital projects funded by grants. Grant amounts are based on known or anticipated amounts at this time. Unbudgeted grants received during the year result in an amended budget to recognize the revenue and intended expenditures tied to them.

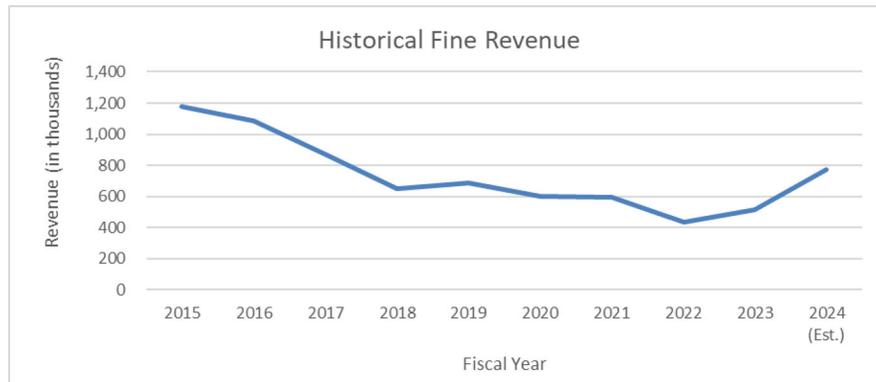
- **Licenses/Permits** - Licenses and permits are fees charged to specific individuals based on the value of service provided. Licenses are issued for occupational licenses, liquor licenses, dog licenses, trade licenses/examination fees, and garage sale licenses. Permits are issued for trash hauling, septic tanks, food establishments, street cuts, and alarm monitoring. Fine revenue is generated as a byproduct of the city's effort to reduce violations of its code of ordinances. Overall, these sources generate approximately 1% of the City's revenues.



Revenue Assumptions – Revenue estimates are traditionally based on the experience and projections of the responsible departments. Revenues for inspection fees and plan review have been held steady.

Despite the pandemic decrease, current revenue continues to at a consistent pace.

- **Fines** (0.4%) - consists of: Municipal Court fines (73.1%), Court costs (0.3%), State and Local DWI Enforcement (5.0%), Police Training (1.8%), Judicial Education/Appointed Council Fees (0.98%), Liquor Establishment Penalties (1.0%), Parking Fines (10.3%), Cash/Surety Bond forfeitures (7.7%). The FY2014 revenue \$1.179 million, included \$894,027 in Court and Parking Fines. FY2023 revenue of \$514,694 included only \$428,933 in Court and Parking Fines.



- **Sale of Bonds** - Bond sales occur intermittently in response to the funding requirements of capital projects and capital outlay initiatives.

Revenue Assumptions - Bond sales most often occur in response to individual capital projects and capital outlay funding initiatives with little or no relationship to prior year bond sales.

- **Interest/Other** - Interest revenues consist primarily of interest earned on operating and capital project cash reserves. Lesser amounts of interest are derived from special assessments and accounts receivable. Other revenues are generated from special assessment principal collections, sale of fixed assets, insurance recoveries, and reimbursements of prior year expenditures.

Revenue Assumptions - Interest earnings relate most specifically to the amount of expected cash reserves, fund balances, and interest rates rather than to historical interest income totals. Much of what is ultimately contingent in nature. Due to the contingent nature of insurance recoveries, refunds of prior year expenditures, and sale of fixed assets, such revenues are usually not included in the Annual Budget.

Population Overview



TOTAL POPULATION

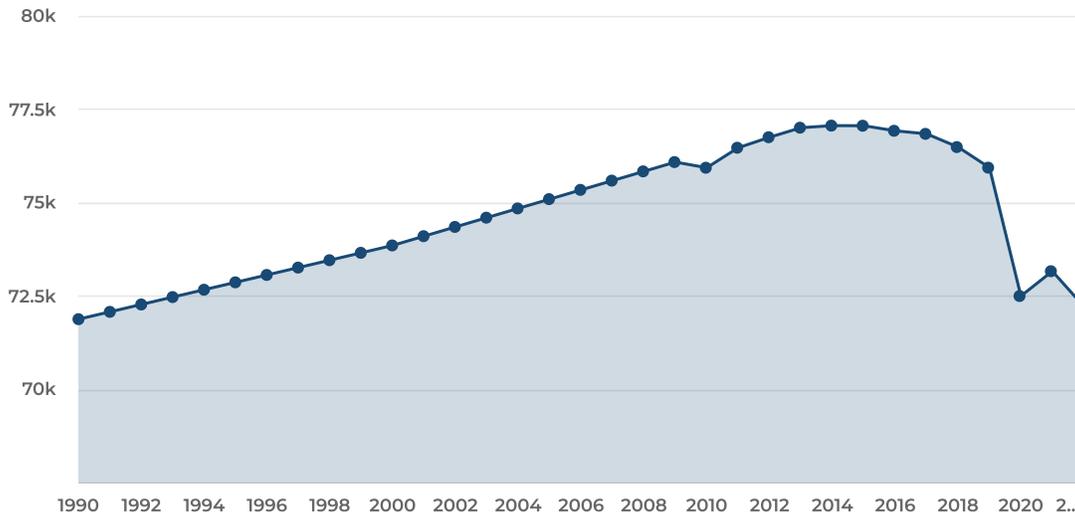
72,198

▼ **1.3%**
vs. 2021

GROWTH RANK

677 out of **1220**

Municipalities in Missouri



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



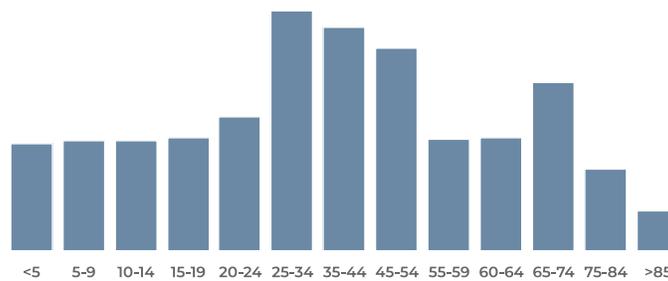
DAYTIME POPULATION

84,528

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



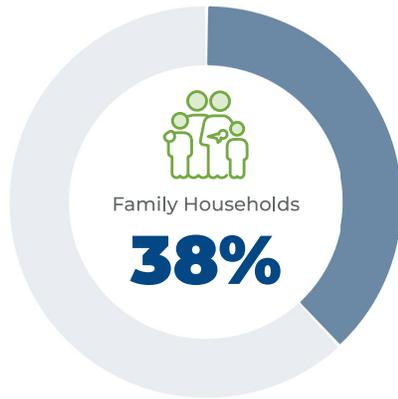
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS
28,633

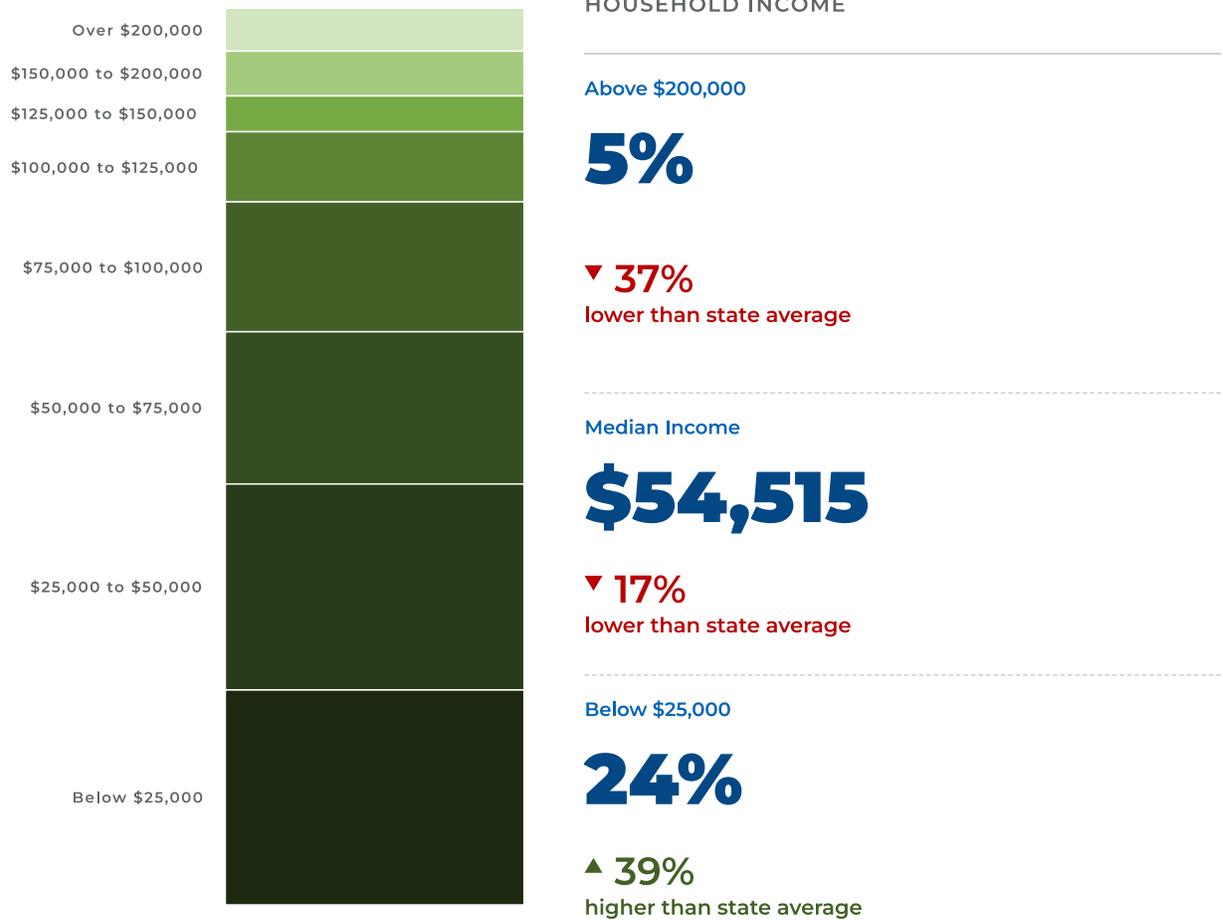
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



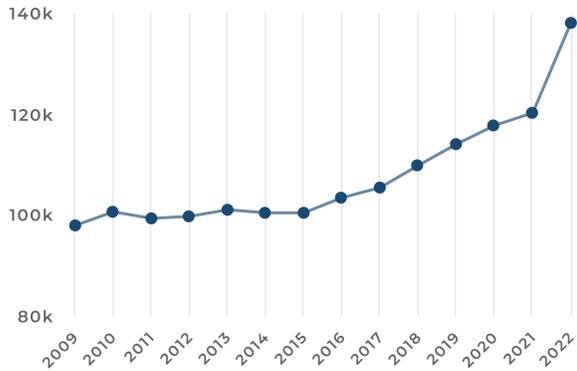
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

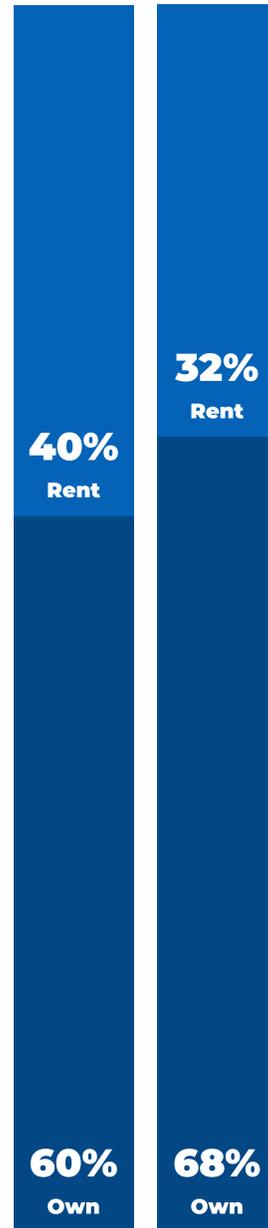
\$138,100



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

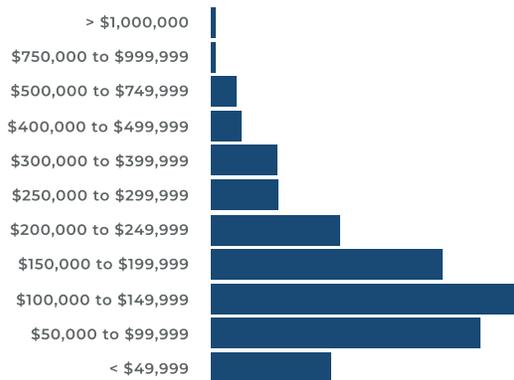
HOME OWNERS VS RENTERS

St Joseph State Avg.



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Budget Timeline





Fund Accounting

Purpose of Fund Accounting

- To facilitate expenditure control in the public sector
- Separate record keeping for separate funds
- Required by law

General Fund - Provides the resources required to operate on a day-to-day basis.

- Police Department and Fire Department
- Planning and Community Development
- General Government
- Finance
- Street Maintenance Support Services
- Parks and Recreation
- Public Health

Revenue Sources for General Fund - Revenues received are from “unrestricted sources”

- General real and personal property tax
- Public safety, general health, and parks and recreation property tax
- 1 1/2 cent general sales tax
- Franchise taxes - taxes paid by utilities based on their gross receipts
- Various user fees and charges

Special Revenue Funds - Established to yield accountability for revenue sources legally required to be tracked separately. In other words, revenues from sources that dictate how they can be used are segregated into funds and their uses are accounted for separately.

- **Public Safety Tax Fund** - half cent sales tax for public safety purposes in the police, fire, and health departments
- **Police Tax Fund** - half cent sales tax for police salary enhancements, capital purchases, and training
- **Street Maintenance Fund** - motor fuel taxes, road and bridge tax, and transfers from the general fund

- **Park Maintenance Fund** - park real estate tax land only, specific trust revenues
- **Park Sales Tax Fund** - half cent sales tax to fund park improvement projects and capital equipment purchases.
- **CDBG Fund** - federal funding through HUD
- **Museum Fund** - real and personal property tax for museum purposes
- **American Rescue Plan Act Fund** - federal grant to provide economic stimulus
- **Special Allocations Fund**
 - Tax Incremental Financing (TIF)
 - Community Improvement District (CID)
 - Transportation Development District (TDD)
- **Gaming Fund** - a portion of the gaming taxes and administration charges the casino sends to the state (only city that give half to county)
 - Unrestricted, but historically the council has preferred to use it for economic development.
 - The City Council has had a policy of not using for salaries since losing the revenue source would put funding for employees at risk.

Capital Projects Fund - half cent CIP sales tax, transfers from other funds supporting capital projects, grants for specific projects.

Restricted to voters passed capital improvement projects.

Not for capital purchases which are \$5000 or more.

Enterprise Funds- (business-like) find where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis is financed or recovered primarily through these charges.

The goal is to make the business as effective and efficient as possible to keep user charges low as possible.

- **Aviation Fund** - contracts with the Air National Guard, hangar rental fees, leases on farmland, grants and contributions from the county, sale of gas and oil
- **Public Parking Fund** - half of city sticker fees revenue, all parking fines, parking passes and charges
- **Water Protection Fund** - sewer service charges, contract with S Saint Joseph sewer district, penalties on industries for exceeding levels of certain properties in their discharge, special assessment district payments, grants for capital projects, bond proceeds for capital improvements
 - Wastewater utility billing is a user fee in which payment is made for the service provided.

- **Golf Fund** - daily green fees, annual fees, locker fees, cart fees, pro shop revenue, concessions, meeting the event room rental, gift cards, etc.
- **Mass Transit Fund** - utility franchise taxes specifically for transit, federal and state transportation grants, 375 sales tax specifically for transit, riders' fees.
- **Landfill Fund** - landfill tipping fees and recycling revenues.

Basis of Budgeting

Missouri statutes require all political subdivisions of the State to prepare an annual budget. Annual budgets for all governmental funds are adopted using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Annual budgets are adopted by City Ordinances for the General fund, Special Revenue funds except the CDBG Loan funds, Capital Projects fund and Enterprise funds. The City Manager is authorized to transfer budgeted amounts within programs within any department; however, revisions that alter the total expenditures of any department and certain appropriations of salary and wages, fringe benefits, and capital outlay must be approved by the City Council. Budgetary control is exercised at the departmental classification level (personnel, supplies, services, etc.) the level at which an expenditure may not exceed appropriations without Council approval. Budgeted expenditures cannot exceed budgeted revenues and unencumbered positive fund balances as required by Sanction 67.010 RSMo

Financial Policies

Fund Balance

This fund balance policy applies to all City's fund balance and reserves. The objective of establishing and maintaining a fund balance policy is for the city to be in a strong fiscal position that will (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

In February 2009, Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions effective for fiscal periods beginning after June 15, 2010. This standard created new classifications for fund balance based upon constraints placed on the use of current fund balance and redefines governmental fund type definitions effective for the City of St. Joseph for the fiscal year ending June 30, 2011.

Minimum Fund Balance

General Fund – The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for and reported in another fund.

The City shall strive to maintain a fund balance level in the General Fund equal to 10% of annual expenditures. The purpose for maintaining this balance will be for meeting emergencies arising from (1) the loss or substantial reduction in actual revenue collections over anticipated amounts (2) unexpected expenditures due to natural disasters or casualty losses (3) non-budgeted expenditures for the satisfaction of court judgments and litigation costs and (4) conditions that threaten the loss of life, health or property within the community.

The availability of resources in other funds and the potential drain on the General fund resources from other funds could affect the necessary level of minimum unrestricted fund balance. The availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the General fund.

All other funds, including Special Revenue Funds, Debt Service Funds, and Capital Projects Funds do not have a fund balance requirement. Fund balances in these funds are dictated by revenue sources and are equal to a schedule of expenditures and capital projects.

Special Revenue Funds – Special revenue funds are created to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. The amount of any reservation of fund balance shall be governed by the legal authority underlying the creation of the individual funds.

Debt Service Fund – Debt service fund is created for very specific reserve amounts as part of the ordinance or resolution which authorizes the issuance of bonds. Reserve requirements for any outstanding bond issue will be consistent with the ordinance or resolution authorizing the issuance of the bonds.

Capital Projects Fund – Capital projects fund is created to account for resources designated to construct or acquire capital assets and major improvements. These projects may extend beyond a single fiscal year. However, at a minimum, the fiscal year-end reserved fund balance, and estimated revenues for the ensuing fiscal year must be sufficient to meet all outstanding fund encumbrances.

The City will periodically review the sufficiency of the minimum fund balance levels in all funds.

Order Of Resource Use

The City will classify its fund balances based on the nature of the particular net resources reported in a governmental fund and on the constraints placed on their use. It is the policy of the City to utilize the restricted fund balance for a specific purpose prior to unrestricted fund balance when more than one fund balance resource is required. Unrestricted fund balance will be maintained for necessary and unexpected expenditures. With this policy, the City will consent to committed amounts first followed by assigned funds before allocating unassigned net resources when more than one unrestricted resource is required.

This policy shall recognize the financial importance of a stable and sufficient level of fund balance. In the event that the fund balance is so calculated to be less than the policy anticipates for minimum required balances, the City will strive to adjust budget resources in the subsequent fiscal years to restore the balance. Whenever an operating fund balance falls below the level established above, the City will restore through revenue allocations or expenditure reductions back to the allowable level.

The City will strive to develop and maintain a diversified and reliable revenue stream to avoid becoming overly dependent on any single source of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources. Any amounts in an operating fund balance that exceed the appropriate level of that fund may be utilized in the following year's operating budget for one-time or limited purposes.

The City Manager is directed to make recommendations to the City Council with the proposed budget plan to restore the minimum requirements. (See specifics under the Revenue and Expenditure policy sections below.)

Stabilization Arrangements

Appropriation from fund balance shall require the approval of the City Council. If fund balance is nearing its minimum threshold, such appropriations shall be only for one-time expenditures and not for ongoing and routine operating expenditures. It should be used to ensure adequate reserves, respond to unforeseen emergencies, protect from revenue shortages, other contingencies, and overall financial stability.

Authority To Commit Fund Balance

The City Council is the highest level of authority and any committed amounts will be imposed by Ordinance.

Authority To Assign Fund Balance

The authority to assign fund balance for specific uses will be delegated to the City Manager and/or the Director of Finance.

Unlike committed fund balance, action taken to assign fund balance may be made after year end.

The City will classify the fund balance at the year-end for financial reporting purposes. Thus, only current, and not future, net resources are classified. Typically, the subsequent year's budgeted expenditures are expected to be paid from the subsequent year's revenues and not the current reporting year's ending fund balance. On occasion, the City will "deficit" budget, or in other words, budget more expenditures than anticipated revenues and drawdown beginning fund balance for the subsequent year. An appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. (6/4/2007, rev. 6/13/2011)

Budget Policies

Operating Budget Policies

1. Balanced Budget – Current revenues will be sufficient to support current operating expenditures.
2. Operating Deficits - Annual fund net operating deficits, a condition in which annual operating deficits exceed annual operating revenues, shall not be allowed for any purpose other than one that is temporary, minor and would not cause operating fund balance to be reduced below 5% of annual budgeted operating expenditures.
3. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. (6/4/2007)

Expenditure Policies

1. In order to meet the operating budget policies above, the following protocols shall be followed when developing annual operating budgets:
 - Annual increases to employee health insurance at the fund level shall not exceed 15%.
 - Annual increases to other employee benefit categories at the fund level shall not exceed 2%.
 - Annual increases to other operating expenditures at the fund level shall not exceed 2%.

- Annual service expansions shall not be allowed if those expansions rely upon revenue sources that are temporary in nature or provide for less than 100% of the full amount needed to operate that program or activity.
 - The addition of new employee positions will only be requested after service needs have been thoroughly examined, and it is substantiated that the additional staffing will result in increased revenue, enhanced operating efficiencies, or the achievement of specific objectives approved by the Council. In no event shall an increase in staffing levels be allowed to bring the fund balance below the established target for any operating fund.
2. In the event that the item 1 protocols are not sufficient to achieve the aforementioned fund balance and operating budget objectives, the City Council shall consider the following actions:
 - Additional fees and revenues (see Revenue Policies),
 - Adjust municipal programs and activities; explore alternate means of service delivery, procurement options, etc. These may or may not require a reduction in budgeted positions, active or vacant. To the extent feasible, personnel cost reductions will be achieved through attrition and reassignment.
 3. Employee Compensation - The City will strive to provide for an annual increase to employee compensation in accordance with the City of St. Joseph Employee Compensation Plan. In the event the protocols and actions described above are not effective, only then shall the City Council forego employee compensation adjustments in accordance with the Employee Compensation Plan. (6/4/2007)

Revenue Policies

1. **One-Time Revenues** – One-time revenues shall be used only for one-time expenditures (including capital expenditures). The City will avoid using temporary revenues to fund ongoing programs and activities.
2. **Grants** – The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant, the City shall thoroughly consider all implications related to costs associated with complying with the terms of the grant agreement and the ongoing obligations that will be required in connection with the acceptance of the grant. Programs financed with grant monies will be monitored, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources may be substituted only after all program priorities and alternatives are considered during the budget process.
3. **Revenue Diversification** – The City will strive to develop and maintain a diversified and reliable revenue stream (in all funds as far as possible) to avoid becoming overly dependent on any single source of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.
4. **Estimation of Annual Budgeted Revenues** – The Finance Department will provide an annual estimate of anticipated revenues using an objective and analytical process. When faced with assumption uncertainties, conservative projections will be utilized.
5. **User Fees and Charges** –
 - **General and Special Revenue Funds** - Fees and charges shall be periodically evaluated and, if necessary, adjusted annually to assure that they cover all direct and indirect costs unless it is determined by City Council that full cost recovery would not be in the best interest of the public.
 - **Enterprise Funds** – Fees and user charges for each enterprise fund shall be set at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.
6. **Administrative and Program Support Services** – The City shall set fund transfers for each fund at a rate that fully covers direct and/or indirect costs of providing support services to other funds. The Indirect Cost Plan will be developed in accordance with prevailing federal indirect cost guidelines. (6/4/2007)

Investment Policy

It is the policy of the City of St. Joseph, Missouri, to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and while conforming to all Missouri state statutes, the City Charter, the City Administrative Code, and the City's Code of Ordinances governing the investment of public funds. The City Investment Policy, a separate document, is available on request. (7/19/1994; rev. 10/18/2010; rev. 01/17/2017)

Capital Asset Policy

The Capital Asset Policy provides comprehensive guidelines for the classification, recording and control of capital assets. The policy applies to the recording of capital assets in the General Capital Asset Account Group and in the Proprietary Funds as necessary in order to 1) provide for physical and financial control, 2) avoid duplication and inefficient use of assets and 3) account for general government capital expenditures in compliance with Federal guidelines and State statutes and regulations concerning municipal accounting, auditing and reporting requirements. The Capital Asset Policy, a separate document, is available on request. (4/7/1997, rev. 12/13/1999; rev. 2/24/10)

Procurement Policy

The City's Procurement Policy provides a process for the fair and equitable treatment of all persons involved in public procurement with the city, to maximize the procurement value of public funds in procurement and to provide safeguards for maintaining a procurement system of quality and integrity.

The policy applies to all contracts or commitments for the expenditure of any public funds under the city's control. It shall apply to every expenditure of public funds by the city, irrespective of its source. When the procurement involves the expenditure of federal assistance or contract funds, the procurement shall be conducted in accordance with any applicable federal laws and/or regulations, which have not been set out in the policy.

The City Procurement Policy, made part of the city's code of ordinances, is available on request. (4/19/1982; rev. 3/22/1999; rev. 5/23/2005; rev. 12/18/2006; rev 2/25/2008; rev.11/30/17)

Travel and Other Business Expense Policy

The Travel and Other Business Expense Policy (Policy) has been established for use by City employees and officials who travel and incur business expenses on behalf of the City both outside and inside the City. The Policy establishes General Conditions which are those requirements that must be satisfied in order to qualify for advance travel authorization from the City Manager and/or department directors. The Policy identifies Specific Conditions which are those individual requirements necessary for proper approval, payment, documentation, and reconciliation of actual travel and related business expenses. The Policy lists Allowable Expenses that are generally considered by the City and the Internal Revenue Service to be ordinary and necessary in the exercise of business when traveling for the City. The Policy identifies Unallowable Expenses considered by the City to be unordinary and unnecessary in the exercise of business when traveling for the City. The Policy includes Travel Position Statements that address, expand, and/or clarify the City's treatment of complex and/or specific travel and related business expense issues. Definitions explain terms commonly used when discussing travel and travel related issues. The Travel and Other Business Expense Policy, a separate document, is available on request. (4/30/1990; rev. 12/27/1999; rev. 6/13/2011)

Tax and Securities Laws Compliance Policy

The Internal Revenue Service and the Securities and Exchange Commission have increased requirements for compliance with federal tax and securities laws and expanded enforcement of such laws, shifting the burden of proof for compliance with such laws to the issuers of governmental obligations. The Tax and Securities Law Compliance Policy is intended to ensure compliance with Federal tax and securities laws following issuance of such bonds and obligations. The policy is available upon request. (10/29/2012)

Write Off And Collections Policy

The City adopted a Write-Off and Collections Policy to establish a consistent and effective method of handling various types of accounts receivables and improving collection efforts. The focus of collection efforts will be concentrated on billed amounts that remain uncollected past their due dates for more than 90 days ("Current Receivables"). The policy was drafted in order to pull together and formalize various departmental collection practices that had developed over the years. The policy is available upon request. (3/17/2014, rev. 2/7/22)

Debt Management Policy

The Debt Management Policy was established to accomplish several objectives:

- Minimize the cost of borrowing
- Provide timely funding for capital projects and other financial needs
- Optimize the City's credit ratings

- Establish a framework for appropriate security for investors of City obligations
- Ensure compliance with all statutory and regulatory obligations
- Communicate to the City and the municipal bond market the manner in which the City will participate in financing its debt obligations

The policy lays out the guidelines for the use of debt. It explains the types of debt the City is authorized to issue. The methods of bond sale are explained. Debt capacity guidelines are established for each type of debt obligation. Guidance is provided on debt structuring and terms of sale.

The actual components of debt management are discussed including the need for feasibility analysis and studies, debt service cash flow monitoring, covenant compliance, prepayment and defeasance of debt, and refunding of existing debt. Selection of related professional services – financial advisor, bond counsel, investment bankers/underwriters – is covered. Finally, investment of bond proceeds, debt reporting and the City's regulatory compliance and disclosure obligations are detailed. The policy is available on request. (2/28/2022)

BUDGET OVERVIEW

Fund Balance Overview FY25

	<u>FY25 Beginning</u> <u>Fund Balance*</u>	<u>FY25 Budgeted</u> <u>Revenues</u>	<u>FY25 Budgeted</u> <u>Expenditures</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>FY25 Ending</u> <u>Fund Balance</u>
General	41,380,842	84,589,376	82,980,067	1,609,309	42,990,151
Unrestricted General	31,045,753	78,965,881	78,763,703	202,178	31,247,931
Street Maint**	1,182,092	8,120,576	8,456,971	(336,395)	845,697
Parks Maint**	293,957	2,012,322	2,094,226	(81,904)	212,053
Parks Tax	748,565	8,654,708	9,026,507	(371,799)	376,766
Public Safety**	1,926,312	10,567,496	12,493,808	(1,926,312)	0
Police Tax	3,428,809	9,045,767	7,747,925	1,297,842	4,726,651
CDBG	135,756	3,493,761	2,806,209	687,552	823,308
Spec Alloc	3,875,302	1,787,131	1,118,036	669,095	4,544,397
Gaming	386,309	850,000	850,000	-	386,309
Museum	413,828	615,886	608,864	7,022	420,850
Capital Proj	11,892,591	11,862,872	9,640,471	2,222,401	14,114,992
Aviation**	(873,018)	794,333	794,333	-	(873,018)
Parking**	245,522	1,332,393	1,357,349	(24,956)	220,566
Water Protection	37,703,476	39,672,398	41,073,986	(1,401,588)	36,301,888
Golf**	36,723	1,150,362	1,174,481	(24,119)	12,604
Transit	39,662,870	10,638,497	8,638,213	2,000,284	41,663,154
Landfill	22,692,078	7,469,270	7,287,942	181,328	22,873,406

*Based on FY24 Projected

**Typically supported by General Fund

Staffing by Service/Program

City of St. Joseph Staffing Changes FY25

*Full Time Positions Only

General Government & Finance	2024	2025	CHANGE
City Clerk	2	2	
City Manager	3	3	
Communciation and Community Engagement	8	9	1
Human Resources/Risk Management	5	5	
Legal	5	5	
Finance / Municipal Court	26	26	

Planning & Community Development

Planning & CD Administration	3	3	
Planning	1	1	
CDBG Admin & Housing Revitalization	2	2	
Property Maintenance/Demolition	14	14	
Building Development	7	7	

Parks & Recreation

Park & Recreation Administration	6	6	
Parks Maintenance	25	25	
Rec Activities & Cultural Facilities	21	22	1
Municipal Golf	4	4	

Public Safety

Police	184	186	2
Fire	131	131	
Health	41	41	

Public Works

Public Works Admin/MPO/Building Maintenance	7	7	
Engineering	9	9	
Street & Sewer Support Services	16	16	
Street Maintenance	54	54	
Aviation	6	6	
Parking	3	3	
Water Protection	81	82	1
Transit	0	1	1
Landfill	23	23	
	687	693	6

FUND SUMMARIES



General Fund

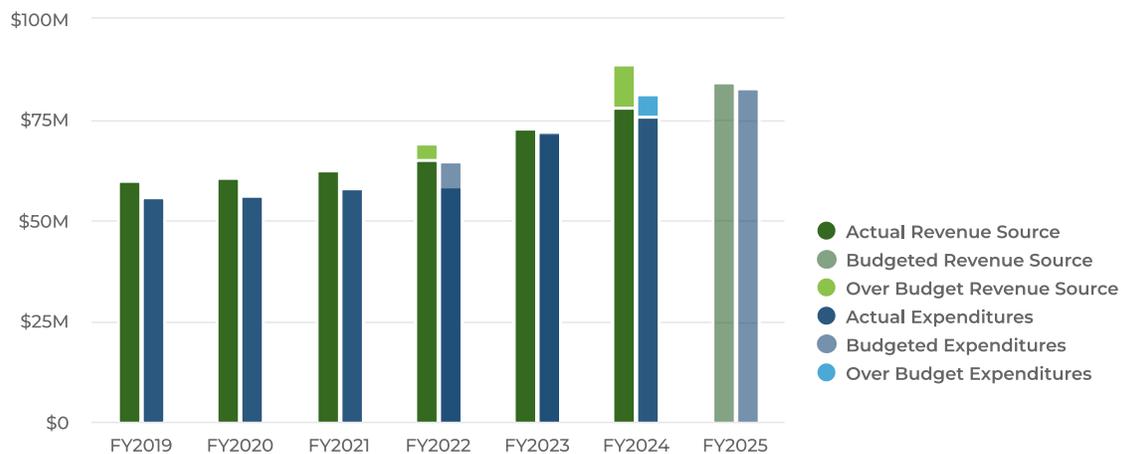
General Fund is a Governmental Type fund in which all revenues and expenditures are accounted for, if not specifically allocated by law or contractual agreement, to another specific fund. With the exception of subvention or grant revenues restricted for specific uses, the General Fund resources can be utilized for any legitimate governmental purpose. Departments accounted for within the General Fund are Mayor & City Council, City Clerk, Municipal Court, City Manager, Communication and Community Engagement, Human Resources, Legal, Planning & Community Development, Finance, Police, Fire, Public Works, Parks Recreation & Civic Facilities, and Public Health. General Fund is a major fund.

Summary

The City of St Joseph is projecting \$84.63M of revenue in FY2025, which represents a 8.2% increase over the prior year. Budgeted expenditures are projected to increase by 9.3% or \$7.04M to \$82.95M in FY2025.

The General Fund is projected to have a \$1.6 million surplus. That surplus includes \$1.4 million in allocations to restricted funds that are part of the General Fund. Those restricted funds include 27th Payroll, Emergency Reserve, Land Bank, Network Reserve Fund, Opioid Litigation Funds, Recreational Marijuana Tax, Riverfront Economic Development, Street Enhancement Use Tax, and Vacant Structure Stabilization. While the General Fund is reflecting an increase in revenues, that increase includes the new Recreational Marijuana Sales Tax that is projected to generate \$800,000.

Unrestricted General Fund makes up \$202,178 of the total surplus.



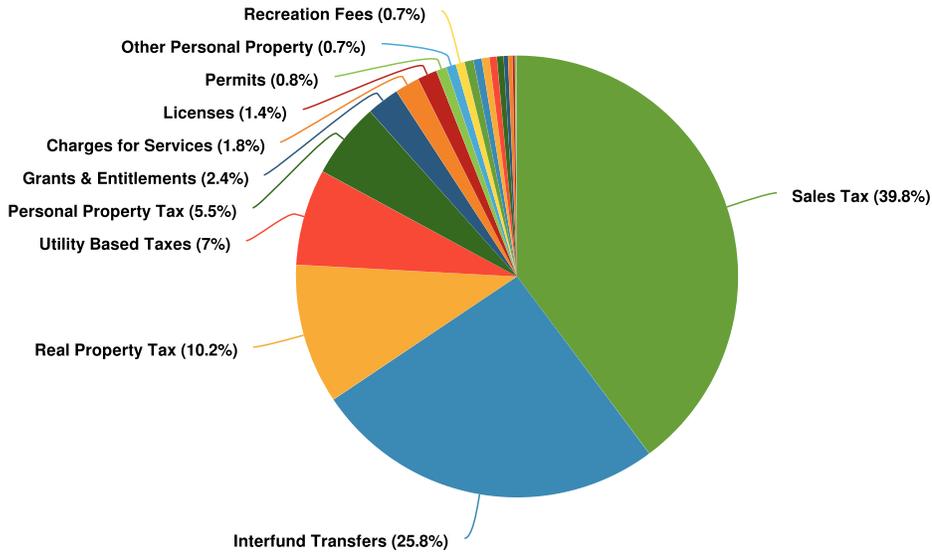
General Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$34,399,706	\$42,931,376
Revenues				
Real Property Tax	\$8,214,518	\$9,084,349	\$8,563,057	\$8,669,393
Personal Property Tax	\$4,237,826	\$4,994,850	\$4,788,015	\$4,695,515
Other Personal Property	\$724,900	\$634,053	\$576,268	\$611,198
Utility Based Taxes	\$5,380,076	\$6,040,196	\$6,139,392	\$5,965,775
Sales Tax	\$29,487,993	\$31,893,437	\$36,894,748	\$33,690,334
Licenses	\$1,212,286	\$1,301,162	\$1,309,440	\$1,212,132

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Permits	\$266,240	\$544,782	\$633,820	\$642,395
Fines	\$521,850	\$557,810	\$562,134	\$544,261
Rents	\$24,636	\$65,664	\$66,172	\$41,692
Parking Fees	\$1,112	\$1,018	\$1,000	\$1,000
Inspection Fees	\$367,370	\$714,308	\$631,500	\$518,500
Health Fees	\$439,534	\$462,555	\$469,560	\$465,600
Recreation Fees	\$523,203	\$599,654	\$533,742	\$550,480
Nature Center User Fees	\$77,391	\$85,528	\$86,796	\$84,000
Civic Facilities Charges	\$425,404	\$442,065	\$433,990	\$420,220
Bode Ice Arena Charges	\$254,683	\$280,130	\$264,600	\$275,200
Charges for Services	\$1,526,519	\$1,393,887	\$1,598,126	\$1,526,841
Other Revenues	\$1,348,827	\$662,133	\$788,317	\$459,844
Principal Earnings	\$4,700	\$4,200	\$5,000	\$5,000
Interest Earnings	\$168,189	\$471,678	\$381,572	\$140,829
Grants & Entitlements	\$3,435,864	\$2,257,011	\$3,035,114	\$2,016,115
Computer Network Transfer	\$150,750	\$150,750	\$247,428	\$265,872
Interfund Transfers	\$10,280,404	\$13,876,062	\$25,782,780	\$21,827,237
Bond & Loan Proceeds	\$6,000	\$0	\$0	\$0
Total Revenues:	\$69,080,274	\$76,517,281	\$93,792,570	\$84,629,433
Expenditures				
Salary & Wages	\$29,154,982	\$30,593,132	\$34,808,277	\$36,944,447
Employee Benefits	\$15,659,771	\$16,647,388	\$19,790,858	\$20,542,016
Materials & Supplies	\$1,459,420	\$1,431,837	\$2,077,819	\$1,903,631
Outside Services	\$7,173,376	\$8,294,936	\$10,723,434	\$10,515,002
Capital Outlay	\$1,092,038	\$1,853,792	\$8,202,174	\$2,856,604
Capital Improvements	\$1,239,800	\$3,871,517	\$6,146,421	\$4,163,000
Debt Charges	\$262,197	\$264,020	\$199,337	\$2,262
Interfund Transfers	\$1,576,203	\$2,141,258	\$3,293,093	\$4,824,497
Insurance and Other Charges	\$860,159	\$916,492	\$1,255,563	\$1,193,696
Total Expenditures:	\$58,477,946	\$66,014,374	\$86,496,975	\$82,945,154
Total Revenues Less Expenditures:	\$10,602,328	\$10,502,907	\$7,295,596	\$1,684,279
Ending Fund Balance:	N/A	N/A	\$41,695,302	\$44,615,655

Revenues by Source

Projected 2025 Revenues by Source

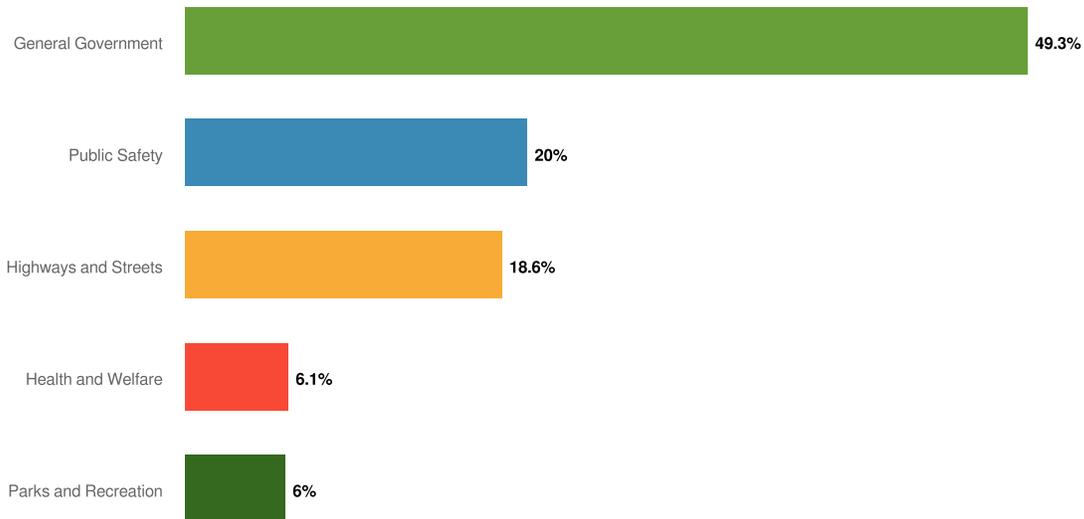


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Real Property Tax	\$8,214,518	\$9,084,349	\$8,563,057	\$8,669,393	-1.1%	-1.1%
Personal Property Tax	\$4,237,826	\$4,994,850	\$4,788,015	\$4,695,515	0.2%	0.2%
Other Personal Property	\$724,900	\$634,053	\$576,268	\$611,198	-3.6%	-3.6%
Utility Based Taxes	\$5,380,076	\$6,040,196	\$6,139,392	\$5,965,775	2.8%	2.8%
Sales Tax	\$29,487,993	\$31,893,437	\$36,894,748	\$33,690,334	3.1%	3.1%
Licenses	\$1,212,286	\$1,301,162	\$1,309,440	\$1,212,132	-0.4%	-0.4%
Permits	\$266,240	\$544,782	\$633,820	\$642,395	53.4%	53.4%
Fines	\$521,850	\$557,810	\$562,134	\$544,261	-1.6%	-1.6%
Rents	\$24,636	\$65,664	\$66,172	\$41,692	0%	0%
Parking Fees	\$1,112	\$1,018	\$1,000	\$1,000	-66.7%	-66.7%
Inspection Fees	\$367,370	\$714,308	\$631,500	\$518,500	1%	1%
Health Fees	\$439,534	\$462,555	\$469,560	\$465,600	2.3%	2.3%
Recreation Fees	\$523,203	\$599,654	\$533,742	\$550,480	4.3%	4.3%
Nature Center User Fees	\$77,391	\$85,528	\$86,796	\$84,000	9.1%	9.1%
Civic Facilities Charges	\$425,404	\$442,065	\$433,990	\$420,220	25.4%	25.4%
Bode Ice Arena Charges	\$254,683	\$280,130	\$264,600	\$275,200	1.5%	1.5%
Charges for Services	\$1,526,519	\$1,393,887	\$1,598,126	\$1,526,841	-3%	-3%
Other Revenues	\$1,348,827	\$662,133	\$788,317	\$459,844	41.6%	41.6%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Principal Earnings	\$4,700	\$4,200	\$5,000	\$5,000	0%	0%
Interest Earnings	\$168,189	\$471,678	\$381,572	\$140,829	25.1%	25.1%
Grants & Entitlements	\$3,435,864	\$2,257,011	\$3,035,114	\$2,016,115	21.3%	21.3%
Computer Network Transfer	\$150,750	\$150,750	\$247,428	\$265,872	7.5%	7.5%
Interfund Transfers	\$10,280,404	\$13,876,062	\$25,782,780	\$21,827,237	26.3%	26.3%
Bond & Loan Proceeds	\$6,000	\$0	\$0	\$0	0%	0%
Total Revenue Source:	\$69,080,274	\$76,517,281	\$93,792,570	\$84,629,433	8.2%	8.2%

Revenue by Department

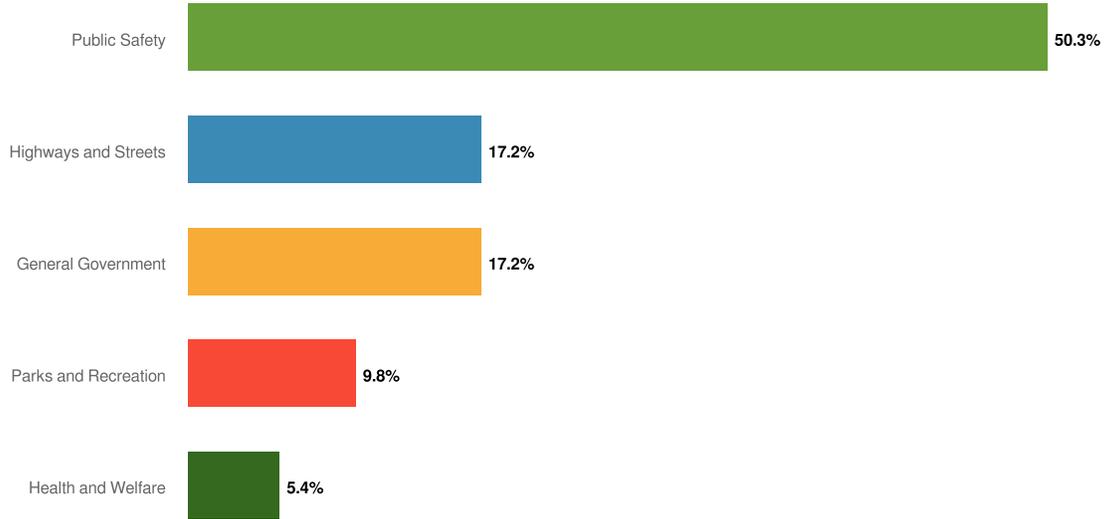
Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government	\$37,100,812	\$37,990,522	\$41,592,476	\$41,723,125	7.2%
Public Safety	\$7,911,592	\$12,001,741	\$19,769,298	\$16,964,015	18%
Highways and Streets	\$14,063,905	\$15,446,092	\$19,983,408	\$15,754,871	3.8%
Health and Welfare	\$5,284,358	\$5,301,845	\$6,142,692	\$5,146,060	4.7%
Parks and Recreation	\$4,719,607	\$5,777,081	\$6,304,696	\$5,041,362	4.4%
Total Revenue:	\$69,080,274	\$76,517,281	\$93,792,570	\$84,629,433	8.2%

Expenditures by Function

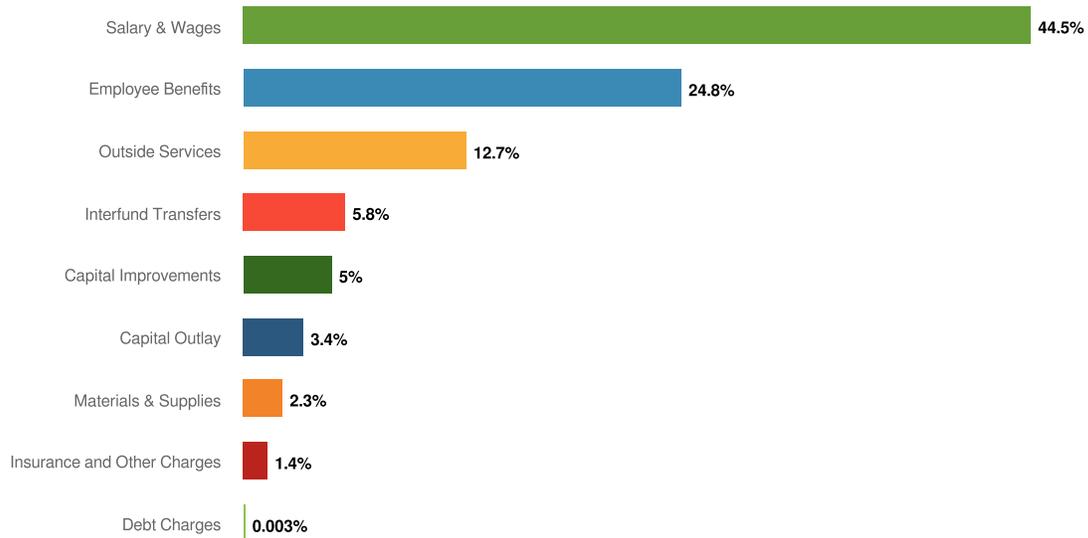
Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government	\$9,592,695	\$9,420,373	\$14,581,752	\$14,283,007	24%
Public Safety	\$31,589,426	\$35,961,640	\$44,535,107	\$41,743,571	5.7%
Highways and Streets	\$7,716,561	\$10,936,526	\$13,143,725	\$14,297,070	8.6%
Health and Welfare	\$4,124,172	\$3,920,705	\$5,086,666	\$4,473,784	1.7%
Parks and Recreation	\$5,455,092	\$5,775,129	\$9,149,725	\$8,147,722	11%
Total Expenditures:	\$58,477,946	\$66,014,374	\$86,496,975	\$82,945,154	9.3%

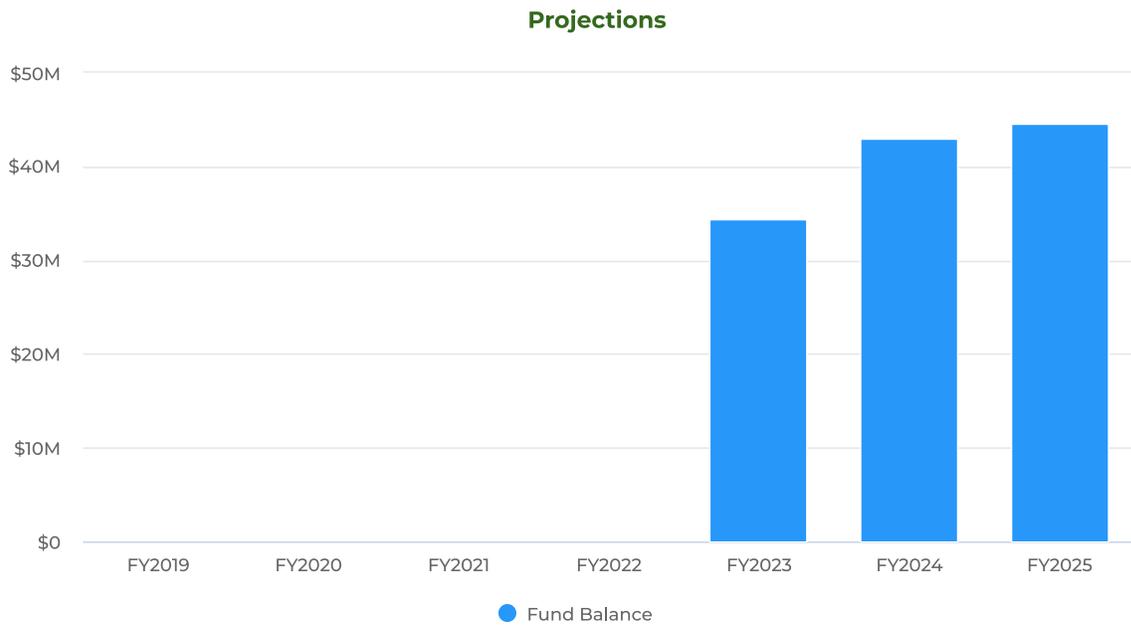
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2023 Projected Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$29,154,982	\$30,593,132	\$32,832,735	\$34,808,277	\$36,944,447	3.9%
Employee Benefits	\$15,659,771	\$16,647,388	\$18,391,803	\$19,790,858	\$20,542,016	0.5%
Materials & Supplies	\$1,459,420	\$1,431,837	\$1,619,045	\$2,077,819	\$1,903,631	10.6%
Outside Services	\$7,173,376	\$8,294,936	\$9,081,782	\$10,723,434	\$10,515,002	16.6%
Capital Outlay	\$1,092,038	\$1,853,792	\$2,614,692	\$8,202,174	\$2,856,604	153.8%
Capital Improvements	\$1,239,800	\$3,871,517	\$4,159,630	\$6,146,421	\$4,163,000	6.7%
Debt Charges	\$262,197	\$264,020	\$197,608	\$199,337	\$2,262	-98.9%
Interfund Transfers	\$1,576,203	\$2,141,258	\$2,122,058	\$3,293,093	\$4,824,497	65.3%
Insurance and Other Charges	\$860,159	\$916,492	\$940,419	\$1,255,563	\$1,193,696	13.1%
Total Expense Objects:	\$58,477,946	\$66,014,374	\$71,959,773	\$86,496,975	\$82,945,154	9.3%

Fund Balance





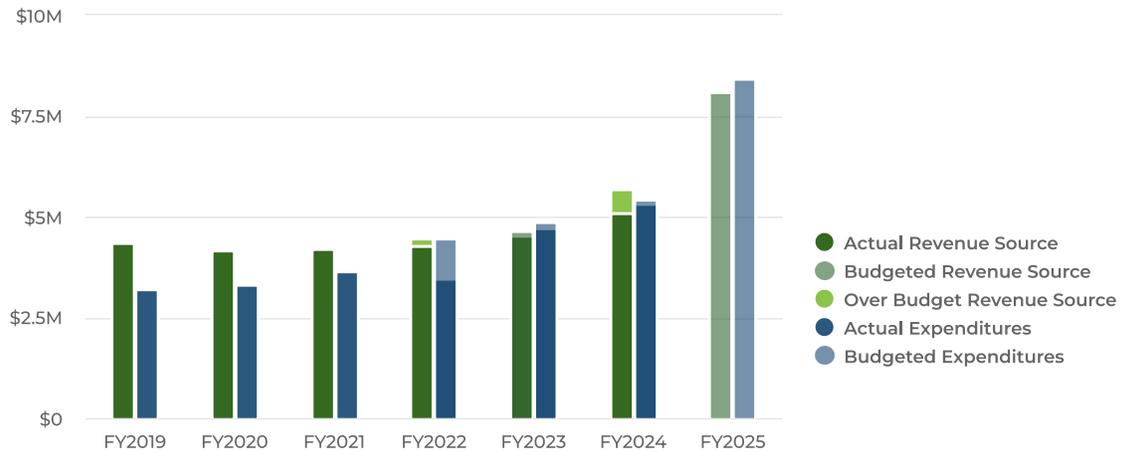
Streets Maintenance Fund

Street Maintenance Fund is a Governmental Type special revenue fund receiving revenues from Motor Vehicle Sales Tax, Fuel Taxes, and Road and Bridge Taxes. The fund also receives revenues from street utility cut repair fees. The fund provides materials and supplies, services, and capital equipment for maintenance of public streets, but does not include any personnel expenses. All personnel expenses are provided by other programs within the Public Works and Transportation Department. The Street Maintenance, Traffic, and Snow/Ice Removal programs are all supported by the Street Maintenance Fund. The fund ordinarily requires a transfer from the Public Works Administration program within the General Fund to maintain a fund balance.

Summary

The City of St Joseph is projecting \$8.12M of revenue in FY2025, which represents a 58.6% increase over the prior year. Budgeted expenditures are projected to increase by 55.0% or \$3M to \$8.46M in FY2025.

FY25 growth in the Street Maintenance Fund budget is largely a result of one-time capital purchases or projects, including \$2,000,000 in American Rescue Plan funding for signalized intersection improvements and \$705,000 in vehicles and equipment. Revenues in the fund include a \$1,128,576 transfer of General Fund money through the Public Works Administration program.



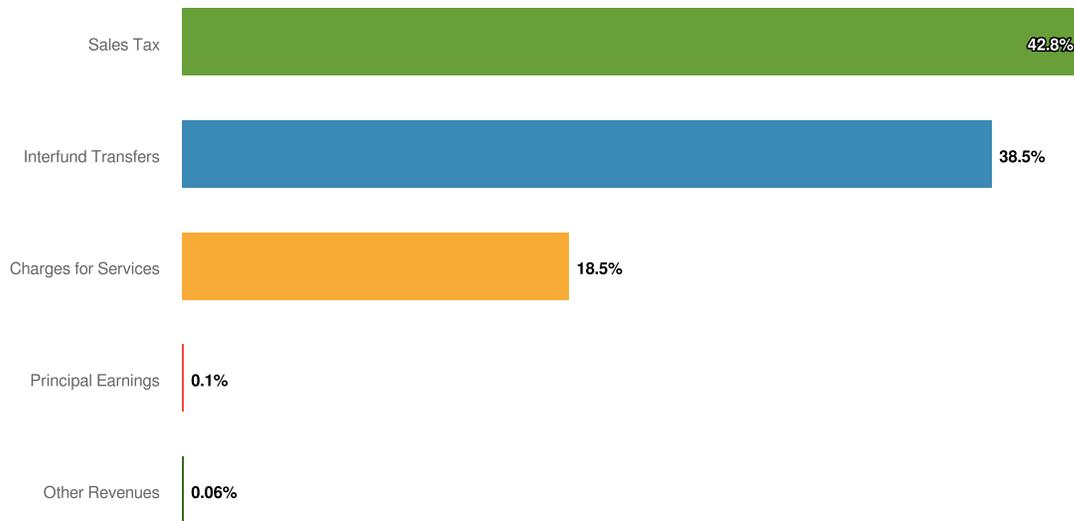
Streets Maintenance Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$1,259,080	\$1,182,092
Revenues				
Sales Tax	\$3,058,409	\$3,442,005	\$3,550,000	\$3,475,000
Charges for Services	\$285,633	\$1,072,015	\$950,000	\$1,500,000
Other Revenues	\$5,928	\$7,664	\$45,266	\$5,000
Principal Earnings	\$10,852	\$14,914	\$15,000	\$12,000
Interest Earnings	\$8,459	\$17,872	\$14,087	\$0
Grants & Entitlements	\$0	\$188,219	\$0	\$0
Interfund Transfers	\$813,617	\$730,517	\$908,259	\$3,128,576
Bond & Loan Proceeds	\$288,640	\$0	\$0	\$0

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Total Revenues:	\$4,471,539	\$5,473,206	\$5,482,612	\$8,120,576
Expenditures				
Materials & Supplies	\$954,695	\$1,026,971	\$1,304,347	\$1,334,631
Outside Services	\$2,226,886	\$3,414,000	\$3,481,993	\$6,139,096
Capital Outlay	\$155,260	\$268,477	\$551,710	\$705,000
Debt Charges	\$1,963	\$0	\$0	\$0
Computer Network Transfer	\$52,875	\$52,875	\$95,274	\$85,568
Insurance and Other Charges	\$103,783	\$112,819	\$126,276	\$192,676
Total Expenditures:	\$3,495,462	\$4,875,142	\$5,559,600	\$8,456,971
Total Revenues Less Expenditures:	\$976,076	\$598,065	-\$76,988	-\$336,395
Ending Fund Balance:	N/A	N/A	\$1,182,092	\$845,697

Revenues by Source

Projected 2025 Revenues by Source

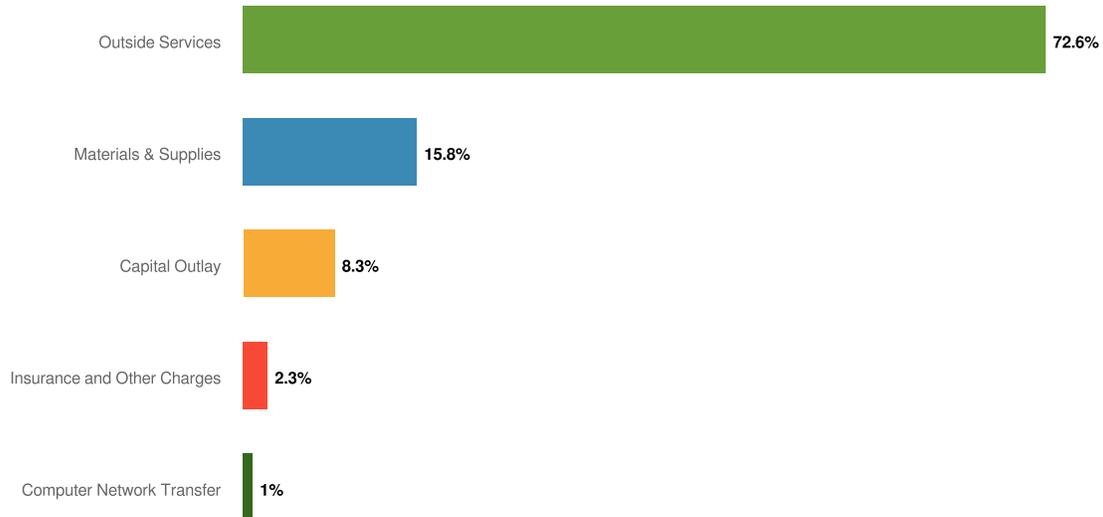


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax	\$3,058,409	\$3,442,005	\$3,550,000	\$3,475,000	7.1%
Charges for Services	\$285,633	\$1,072,015	\$950,000	\$1,500,000	57.9%
Other Revenues	\$5,928	\$7,664	\$45,266	\$5,000	0%
Principal Earnings	\$10,852	\$14,914	\$15,000	\$12,000	0%
Interest Earnings	\$8,459	\$17,872	\$14,087	\$0	0%
Grants & Entitlements	\$0	\$188,219	\$0	\$0	0%
Interfund Transfers	\$813,617	\$730,517	\$908,259	\$3,128,576	244.5%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Bond & Loan Proceeds	\$288,640	\$0	\$0	\$0	0%
Total Revenue Source:	\$4,471,539	\$5,473,206	\$5,482,612	\$8,120,576	58.6%

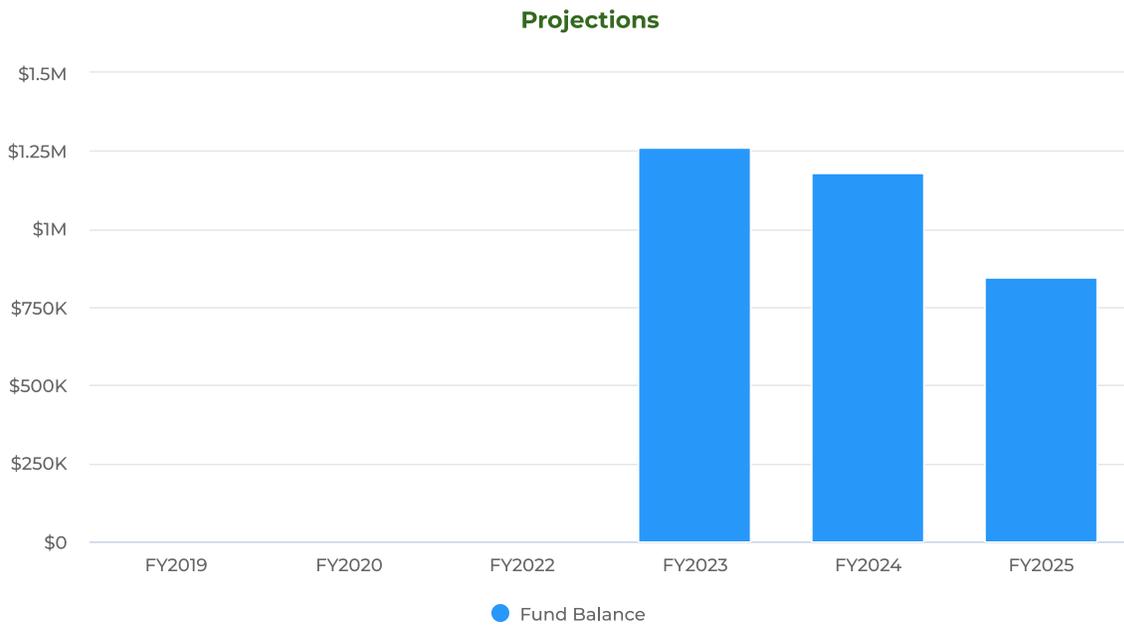
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Materials & Supplies	\$954,695	\$1,026,971	\$1,304,347	\$1,334,631	1.1%
Outside Services	\$2,226,886	\$3,414,000	\$3,481,993	\$6,139,096	80.7%
Capital Outlay	\$155,260	\$268,477	\$551,710	\$705,000	33.8%
Debt Charges	\$1,963	\$0	\$0	\$0	0%
Computer Network Transfer	\$52,875	\$52,875	\$95,274	\$85,568	-10.2%
Insurance and Other Charges	\$103,783	\$112,819	\$126,276	\$192,676	67.1%
Total Expense Objects:	\$3,495,462	\$4,875,142	\$5,559,600	\$8,456,971	55%

Fund Balance





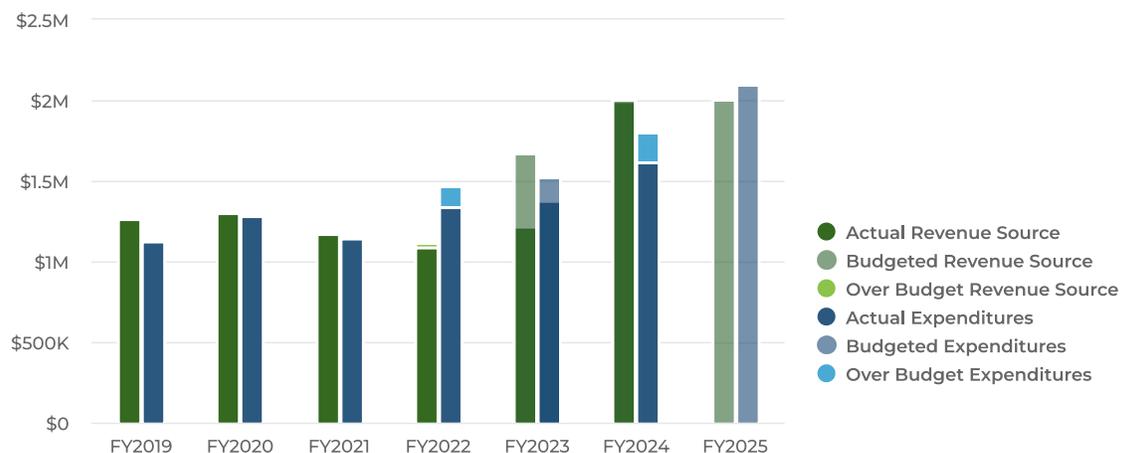
Parks Maintenance Fund

Parks Maintenance Fund is a Governmental Type special revenue fund receiving revenues from real property taxes. The fund also receives revenues from city stickers and the Bartlett Center lease. The fund provides materials and supplies, services, and capital equipment for maintenance of parks and park facilities, but does not include any personnel expenses. All personnel expenses are provided by other programs within the Parks, Recreation, and Civic Facilities Department. The Park Maintenance program is the only program supported by the Parks Maintenance Fund. The fund ordinarily requires a transfer from the Parks Administration program within the General Fund to maintain a fund balance.

Summary

The City of St Joseph is projecting \$2.01M of revenue in FY2025, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 29.5% or \$477.65K to \$2.1M in FY2025.

Revenues in the fund include a \$1,069,554 transfer of General Fund money through the Parks Administration Program.



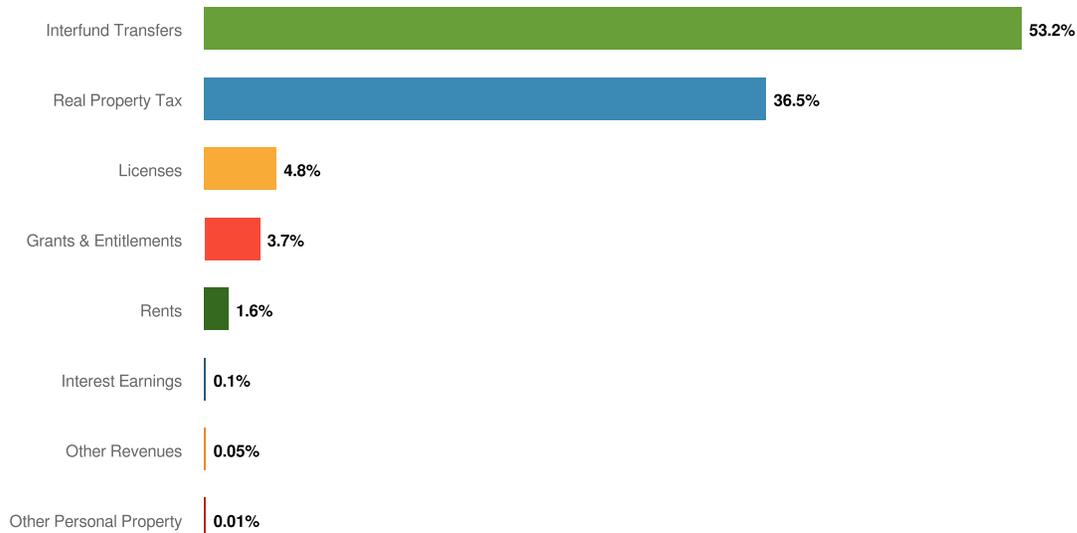
Parks Maintenance Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$58,532	\$317,054
Revenues				
Real Property Tax	\$740,651	\$780,414	\$729,438	\$735,455
Personal Property Tax	-\$692			\$0
Other Personal Property	\$920	\$385	\$193	\$289
Licenses	\$92,203	\$96,459	\$96,000	\$96,000
Rents	\$34,693	\$31,943	\$31,443	\$32,543
Other Revenues	\$37,382	\$38,804	\$2,958	\$1,000
Interest Earnings	\$1,689	-\$55	\$1,236	\$2,481
Grants & Entitlements	\$72,926	\$109,105	\$80,000	\$75,000
Interfund Transfers	\$138,317	\$613,771	\$1,216,587	\$1,069,554
Total Revenues:	\$1,118,090	\$1,670,826	\$2,157,855	\$2,012,322

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Expenditures				
Materials & Supplies	\$236,861	\$238,428	\$248,704	\$254,860
Outside Services	\$864,559	\$1,005,971	\$1,030,041	\$1,371,985
Capital Outlay	\$44,050	\$0	\$0	\$0
Capital Improvements	\$71,725	\$0	\$175,000	\$0
Computer Network Transfer	\$1,125	\$1,125	\$1,422	\$3,056
Interfund Transfers	\$55,477	\$68,345	\$130,071	\$127,980
Insurance and Other Charges	\$195,434	\$213,851	\$239,095	\$341,345
Total Expenditures:	\$1,469,231	\$1,527,720	\$1,824,333	\$2,099,226
Total Revenues Less Expenditures:	-\$351,141	\$143,106	\$333,522	-\$86,904
Ending Fund Balance:	N/A	N/A	\$392,054	\$230,150

Revenues by Source

Projected 2025 Revenues by Source

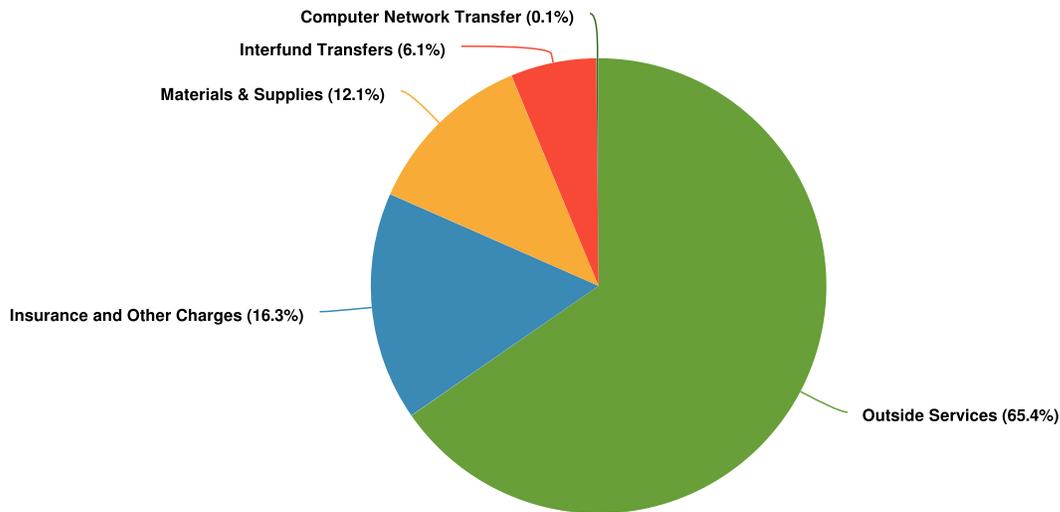


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Real Property Tax	\$740,651	\$780,414	\$729,438	\$735,455	-3.1%
Personal Property Tax	-\$692			\$0	0%
Other Personal Property	\$920	\$385	\$193	\$289	-24.9%
Licenses	\$92,203	\$96,459	\$96,000	\$96,000	3.2%
Rents	\$34,693	\$31,943	\$31,443	\$32,543	3.5%
Other Revenues	\$37,382	\$38,804	\$2,958	\$1,000	0%
Interest Earnings	\$1,689	-\$55	\$1,236	\$2,481	N/A

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Grants & Entitlements	\$72,926	\$109,105	\$80,000	\$75,000	-6.2%
Interfund Transfers	\$138,317	\$613,771	\$1,216,587	\$1,069,554	2.7%
Total Revenue Source:	\$1,118,090	\$1,670,826	\$2,157,855	\$2,012,322	0.3%

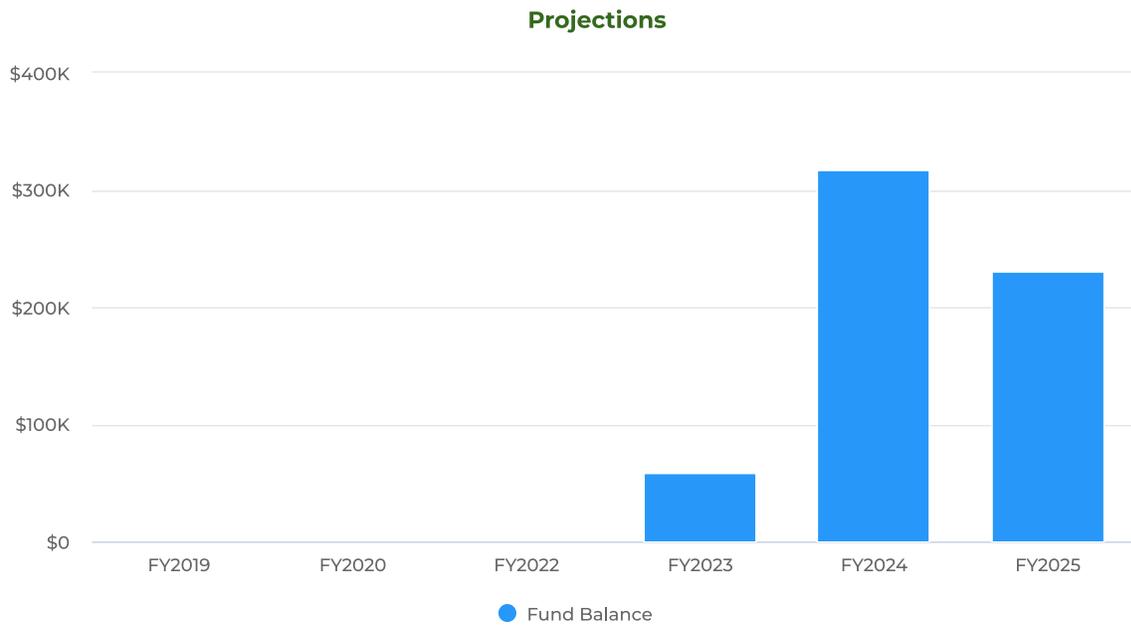
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Materials & Supplies	\$236,861	\$238,428	\$248,704	\$254,860	-2.5%
Outside Services	\$864,559	\$1,005,971	\$1,030,041	\$1,371,985	38.6%
Capital Outlay	\$44,050	\$0	\$0	\$0	0%
Capital Improvements	\$71,725	\$0	\$175,000	\$0	0%
Computer Network Transfer	\$1,125	\$1,125	\$1,422	\$3,056	114.9%
Interfund Transfers	\$55,477	\$68,345	\$130,071	\$127,980	-1.6%
Insurance and Other Charges	\$195,434	\$213,851	\$239,095	\$341,345	42.8%
Total Expense Objects:	\$1,469,231	\$1,527,720	\$1,824,333	\$2,099,226	29.5%

Fund Balance





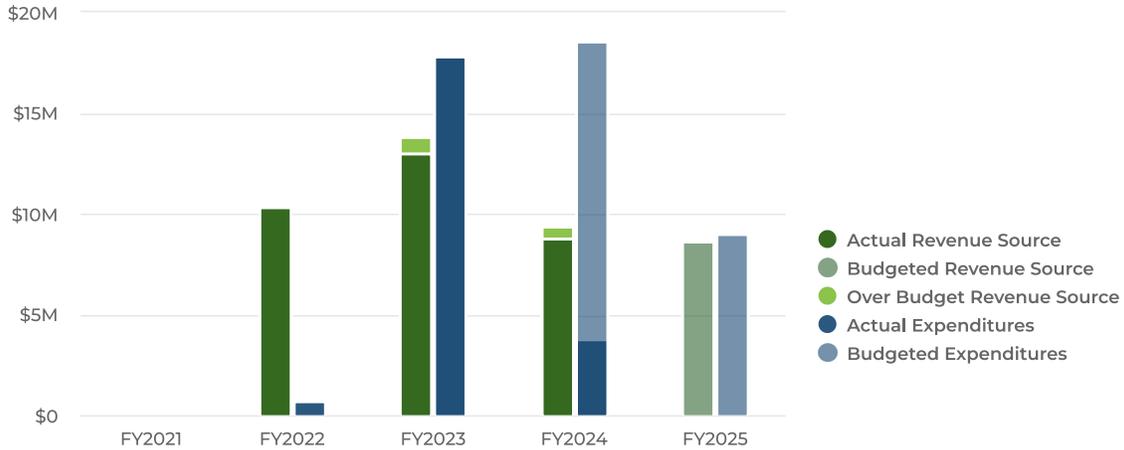
Parks Sales Tax Fund

Parks Sales Tax Fund is a Governmental Type special revenue fund receiving revenues from a one-half cent sales tax that was approved by voters in 2021. The fund supports capital improvement projects and the purchase of capital equipment.

Summary

The City of St Joseph is projecting \$8.65M of revenue in FY2025, which represents a 2.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 51.4% or \$9.54M to \$9.03M in FY2025.

Revenues and expenses in the Parks Tax Fund are beginning to level as major projects such as the Krug Park projects and aquatics projects begin.



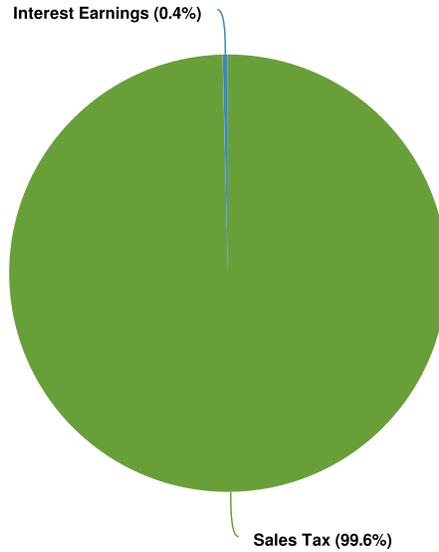
Parks Sales Tax Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$10,893,253	\$748,565
Revenues				
Sales Tax	\$3,729,365	\$8,385,591	\$8,634,588	\$8,621,218
Other Revenues	-\$10,823	-\$57,949	\$0	\$0
Interest Earnings	\$4,296	\$69,690	\$114,450	\$33,490
Interfund Transfers		\$701,126	\$0	\$0
Bond & Loan Proceeds	\$6,646,147	\$0	\$0	\$0
Total Revenues:	\$10,368,985	\$9,098,458	\$8,749,038	\$8,654,708
Expenditures				
Materials & Supplies		\$4,024	\$0	\$4,024
Capital Outlay	\$194,322	\$2,051,410	\$1,860,100	\$600,000
Capital Improvements	\$375,260	\$2,980,426	\$16,216,916	\$7,608,323
Debt Charges	\$145,485	\$736,191	\$734,700	\$732,150
Interfund Transfers		\$21,453	\$82,010	\$82,010

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Total Expenditures:	\$715,067	\$5,793,504	\$18,893,726	\$9,026,507
Total Revenues Less Expenditures:	\$9,653,918	\$3,304,954	-\$10,144,688	-\$371,799
Ending Fund Balance:	N/A	N/A	\$748,565	\$376,766

Revenues by Source

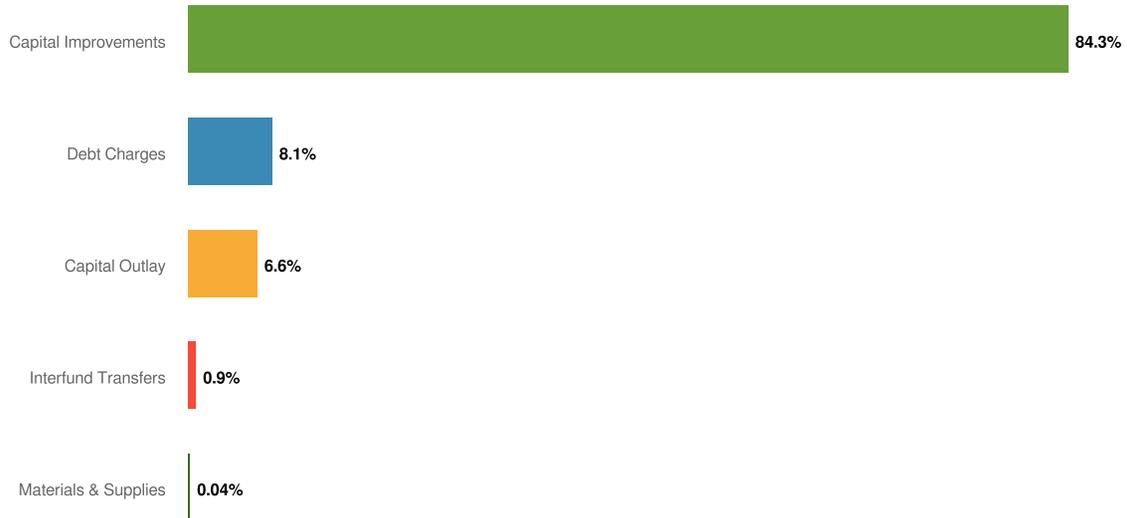
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax	\$3,729,365	\$8,385,591	\$8,634,588	\$8,621,218	-2.5%
Other Revenues	-\$10,823	-\$57,949	\$0	\$0	0%
Interest Earnings	\$4,296	\$69,690	\$114,450	\$33,490	N/A
Interfund Transfers		\$701,126	\$0	\$0	0%
Bond & Loan Proceeds	\$6,646,147	\$0	\$0	\$0	0%
Total Revenue Source:	\$10,368,985	\$9,098,458	\$8,749,038	\$8,654,708	-2.2%

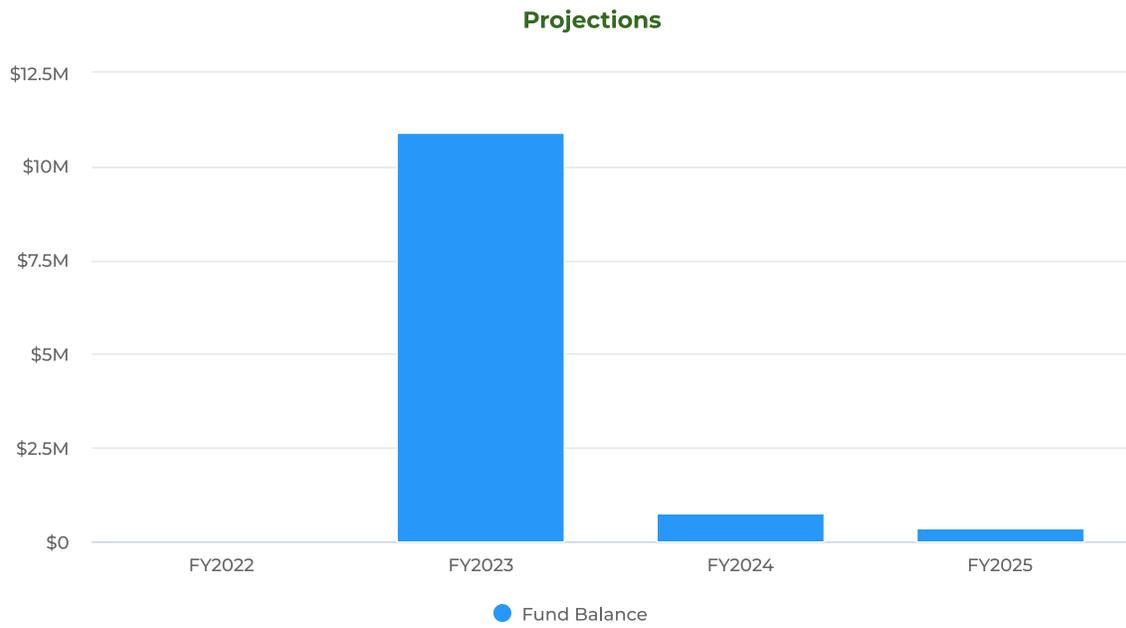
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Materials & Supplies		\$4,024	\$0	\$4,024	N/A
Capital Outlay	\$194,322	\$2,051,410	\$1,860,100	\$600,000	-60.8%
Capital Improvements	\$375,260	\$2,980,426	\$16,216,916	\$7,608,323	-53.1%
Debt Charges	\$145,485	\$736,191	\$734,700	\$732,150	-0.3%
Interfund Transfers		\$21,453	\$82,010	\$82,010	0%
Total Expense Objects:	\$715,067	\$5,793,504	\$18,893,726	\$9,026,507	-51.4%

Fund Balance





Public Safety Fund

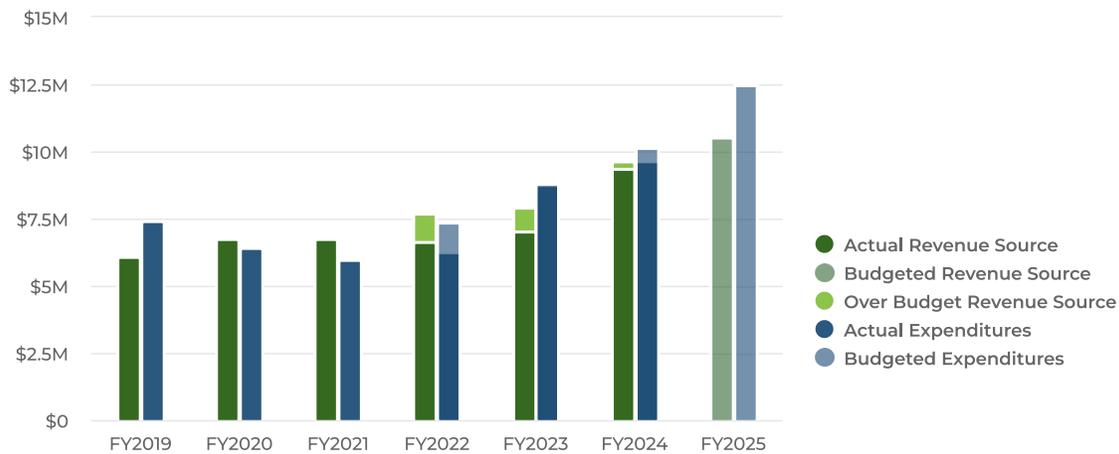
Public Safety Tax Fund is a Governmental Type special revenue fund receiving revenue from a one-half cent sales tax that was approved by voters in 2014. The fund provides materials and supplies and services for the Police and Fire Departments and funds for salaries paid out of the Police, Fire, and Health Departments. The fund includes limited Police Department personnel.

Summary

The City of St Joseph is projecting \$10.57M of revenue in FY2025, which represents a 12.7% increase over the prior year. Budgeted expenditures are projected to increase by 22.9% or \$2.33M to \$12.49M in FY2025.

Expenditures in the Public Safety Tax Fund are projected to exceed revenues by \$2,543,579 in FY25. A \$617,267 transfer from the General Fund and expenditure of a \$1,926,312 incoming Public Safety Tax fund balance prevent the fund from dropping into a projected deficit. The deficit is preliminarily projected to grow to at least \$2.2-\$2.5 million in FY26.

Historically, the Public Safety Tax Fund has carried 1 Police Sergeant and 19 Police Officer positions. Beginning in FY24, those positions were paid for using Police Tax Funds that were transferred to Public Safety Tax Fund. That practice is anticipated to continue, but for FY25, two Police Officer positions have been moved to the General Fund police programs, thereby reducing the transfer from Police Tax that is necessary to support the positions carried in the Public Safety Tax Fund.



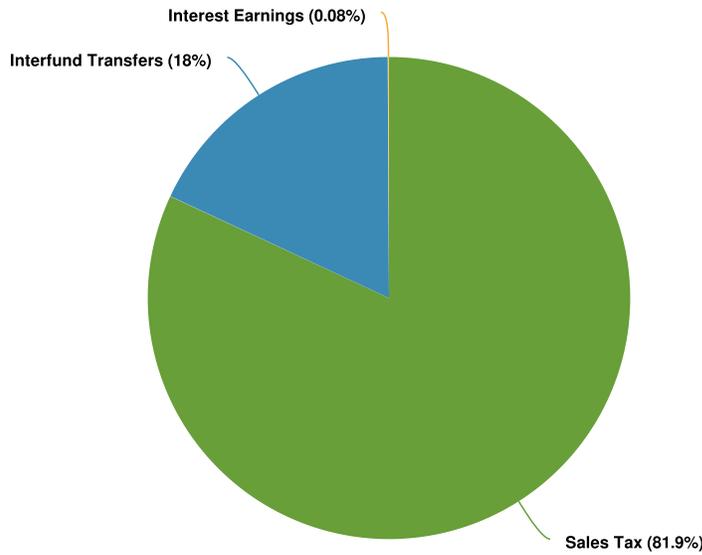
Public Safety Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$2,331,383	\$1,926,312
Revenues				
Sales Tax	\$7,676,537	\$8,107,410	\$8,606,142	\$8,658,924
Other Revenues	\$14,035	\$57,258	\$0	\$0
Interest Earnings	\$8,493	\$15,238	\$11,436	\$8,000
Interfund Transfers	\$0	\$0	\$901,837	\$1,900,572
Total Revenues:	\$7,699,064	\$8,179,907	\$9,519,415	\$10,567,496
Expenditures				
Salary & Wages	\$297,165	\$193,767	\$392,861	\$815,905

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Employee Benefits	\$201,278	\$126,978	\$298,617	\$490,400
Materials & Supplies	\$145,379	\$167,163	\$338,188	\$317,500
Outside Services	\$65,714	\$137,478	\$104,612	\$96,376
Capital Outlay	\$28,070	\$0	\$34,750	\$0
Interfund Transfers	\$5,532,448	\$8,076,737	\$8,755,458	\$10,773,627
Total Expenditures:	\$6,270,054	\$8,702,123	\$9,924,486	\$12,493,808
Total Revenues Less Expenditures:	\$1,429,011	-\$522,216	-\$405,071	-\$1,926,312
Ending Fund Balance:	N/A	N/A	\$1,926,312	\$0

Revenues by Source

Projected 2025 Revenues by Source

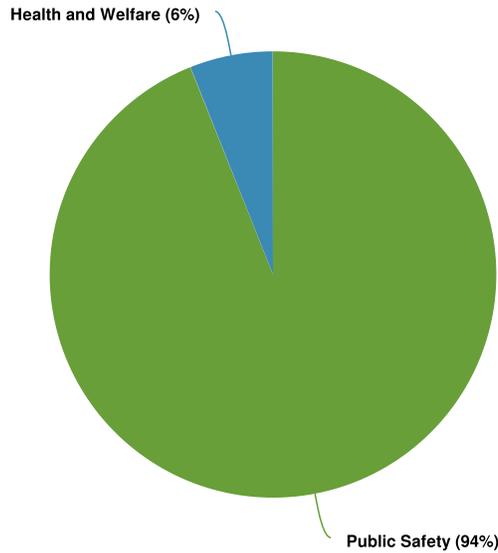


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax					
City Use Tax	\$383,140	\$326,188	\$470,377	\$470,400	75.4%
Public Safety Sales Tax	\$7,830,387	\$8,104,171	\$8,229,933	\$8,229,933	-4.5%
Sales Tax Contra Account	-\$1,389,069	-\$759,053	-\$188,337	-\$82,819	-90.2%
Economic Activity Taxes City	\$852,078	\$436,104	\$94,169	\$41,410	-90.4%
Total Sales Tax:	\$7,676,537	\$8,107,410	\$8,606,142	\$8,658,924	2.3%
Other Revenues					
Gain/Loss Change in Mkt Value	\$0	\$41,861	\$0	\$0	0%
Recovery/Reimbursements	\$14,035	\$15,398	\$0	\$0	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Other Revenues:	\$14,035	\$57,258	\$0	\$0	0%
Interest Earnings					
Interest on Investments	\$8,493	\$16,501	\$12,667	\$8,000	0%
Accrued Interest Income	\$0	-\$1,263	-\$1,231	\$0	0%
Total Interest Earnings:	\$8,493	\$15,238	\$11,436	\$8,000	0%
Interfund Transfers					
Transfer from Police Sales Tax	\$0	\$0	\$901,837	\$1,283,305	42.3%
Transfer from General Fund				\$617,267	N/A
Total Interfund Transfers:	\$0	\$0	\$901,837	\$1,900,572	110.7%
Total Revenue Source:	\$7,699,064	\$8,179,907	\$9,519,415	\$10,567,496	12.7%

Expenditures by Function

Budgeted Expenditures by Function

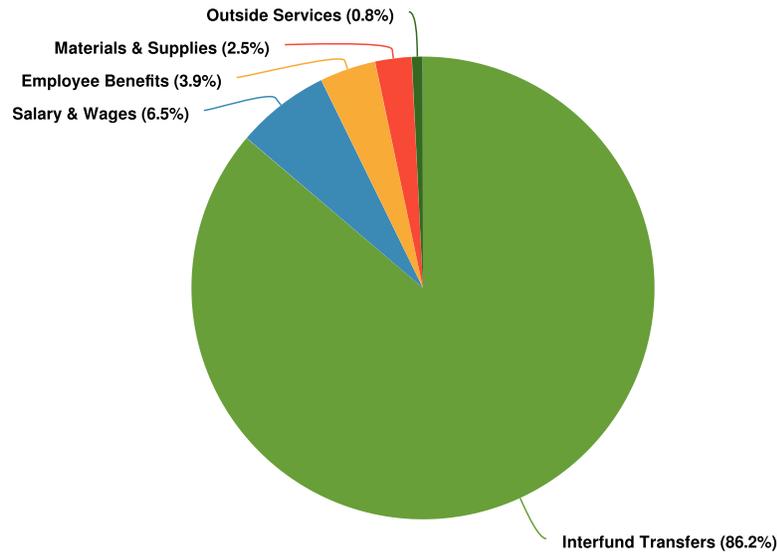


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Public Safety					
Salary & Wages	\$297,165	\$193,767	\$392,861	\$815,905	58.5%
Employee Benefits	\$201,278	\$126,978	\$298,617	\$490,400	21.9%
Materials & Supplies	\$145,379	\$167,163	\$338,188	\$317,500	-6.1%
Outside Services	\$65,714	\$137,478	\$104,612	\$96,376	-19.8%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Outlay	\$28,070	\$0	\$34,750	\$0	-100%
Interfund Transfers	\$5,000,198	\$7,507,312	\$8,229,647	\$10,021,060	21.8%
Total Public Safety:	\$5,737,804	\$8,132,698	\$9,398,675	\$11,741,241	21.8%
Health and Welfare					
Interfund Transfers	\$532,250	\$569,425	\$525,811	\$752,567	43.1%
Total Health and Welfare:	\$532,250	\$569,425	\$525,811	\$752,567	43.1%
Total Expenditures:	\$6,270,054	\$8,702,123	\$9,924,486	\$12,493,808	22.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

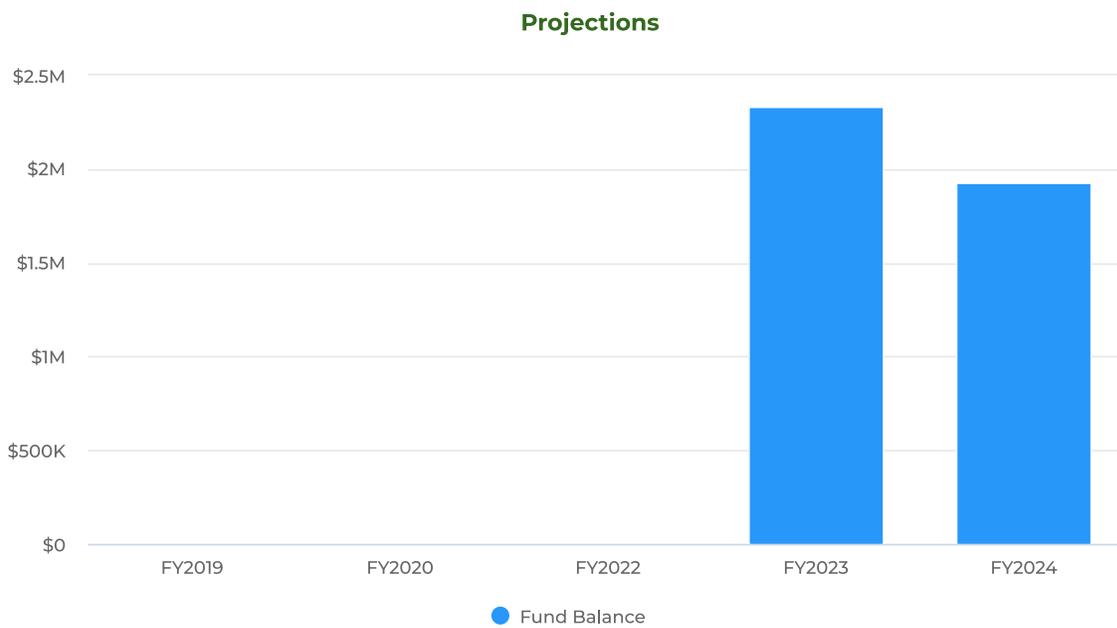


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages					
Base Salary/Wage	\$247,706	\$158,560	\$908,613	\$964,778	-4.9%
Salary Adjustments	\$0	\$0	-\$597,581	-\$259,920	-56.5%
Overtime	\$18,084	\$6,844	\$24,318	\$50,000	0%
Temporary & Part time Wages	\$31,375	\$28,363	\$57,511	\$61,047	28.2%
Total Salary & Wages:	\$297,165	\$193,767	\$392,861	\$815,905	58.5%
Employee Benefits					
Police Lagers Contributions	\$73,354	\$30,983	\$339,614	\$333,862	-1.7%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Benefit Adjustments	\$0	\$0	-\$347,656	-\$184,270	-47%
Lagers Pension Contributions	\$0	\$433	\$2,000	\$0	0%
FICA Contributions	\$2,499	\$3,369	\$7,520	\$3,785	28.1%
FICA-FIM	\$4,434	\$2,823	\$11,562	\$15,600	-3.3%
457 Employer Plan Match	\$1,440	\$780	\$7,430	\$7,038	-5.3%
Health Insurance	\$43,410	\$19,583	\$131,164	\$188,892	-18.8%
Dental Insurance	\$1,412	\$599	\$3,277	\$6,012	-14.2%
Life Insurance	\$634	\$431	\$2,395	\$3,242	-4.9%
Long Term Disability	\$513	\$153	\$1,415	\$2,596	-4.9%
Workers' Compensation	\$56,852	\$54,179	\$100,103	\$72,403	-27.7%
Uniform Allowance	\$5,085	\$1,615	\$9,286	\$18,240	-20%
Conference/Train/Travel	\$11,645	\$12,030	\$30,507	\$23,000	53.3%
Total Employee Benefits:	\$201,278	\$126,978	\$298,617	\$490,400	21.9%
Materials & Supplies					
Safety Equipment/Clothing	\$16,589	\$15,691	\$30,400	\$30,400	0%
Motor Fuel & Lubricants	\$658	\$0	\$0	\$0	0%
Minor Equipment	\$32,707	\$44,133	\$49,524	\$46,000	-7.1%
Other Materials & Supplies	\$24,089	\$36,569	\$49,144	\$50,000	1.7%
Safety Equipment/Clothing	\$45,364	\$51,678	\$182,600	\$115,000	-37%
Minor Equipment	\$25,971	\$19,092	\$26,520	\$75,100	183.2%
Other Materials & Supplies		\$0	\$0	\$1,000	N/A
Total Materials & Supplies:	\$145,379	\$167,163	\$338,188	\$317,500	-6.1%
Outside Services					
Professional Services	\$0	\$1,061	\$2,984	\$2,984	0%
Software/Office Equip M&R	\$23,672	\$53,302	\$19,493	\$35,266	0.8%
M&R of Machinery & Equipment	\$10,883	\$13,000	\$12,105	\$1,360	-88.8%
M&R of Motor Vehicles	\$24,495	\$20,000	\$24,661	\$27,127	10%
M&R of Communication Equipment	\$6,664	\$17,415	\$20,369	\$20,369	0%
Professional Services	\$0	\$32,700	\$25,000	\$3,000	-88%
Software/Office Equip M&R			\$0	\$6,270	N/A
Total Outside Services:	\$65,714	\$137,478	\$104,612	\$96,376	-19.8%
Capital Outlay					
Radio & Communication Equipmnt		\$0	\$34,750	\$0	-100%
Software Purchases	\$28,070	\$0	\$0	\$0	0%
Total Capital Outlay:	\$28,070	\$0	\$34,750	\$0	-100%
Interfund Transfers					
Transfer to General Fund	\$2,366,861	\$3,384,336	\$2,000,000	\$2,000,000	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Transfer to Police Sales Tax				\$422,549	N/A
Transfer to General Fund	\$2,633,337	\$4,122,976	\$6,229,647	\$7,598,511	22%
Transfer to General Fund	\$532,250	\$569,425	\$525,811	\$752,567	43.1%
Total Interfund Transfers:	\$5,532,448	\$8,076,737	\$8,755,458	\$10,773,627	23.1%
Total Expense Objects:	\$6,270,054	\$8,702,123	\$9,924,486	\$12,493,808	22.9%

Fund Balance





Police Sales Tax Fund

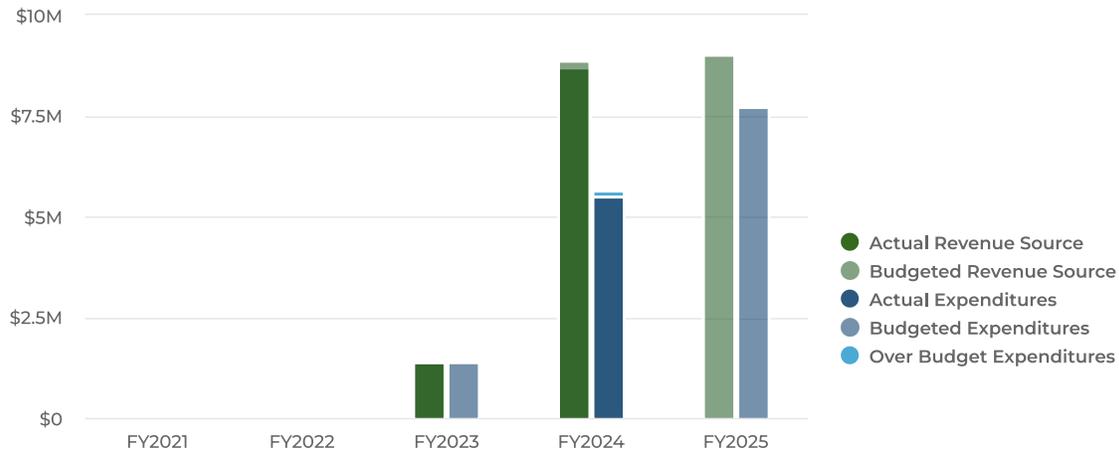
Police Sales Tax Fund is a Governmental Type special revenue fund receiving revenue from a one-half cent sales tax that was approved by voters in 2022. The fund provides materials and supplies, services, and capital equipment for the Police Departments and funds salaries paid out of the Police Departments and Public Safety Tax Police program.

Summary

The City of St. Joseph is projecting \$9.05M of revenue in FY2025, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to increase by 40.3% or \$2.22M to \$7.75M in FY2025.

The FY24 budget proposal included \$165,400 in expenses for training, materials and supplies, and outside services; another \$284,000 was allocated for capital purchases. The FY25 Proposed Budget increases training, materials and supplies, and outside services to \$357,000 and adds \$1,626,700 for capital expenditures. Capital purchases are likely to be reduced as staffing increases and salary expense increases.

The Police Tax Fund is projected to receive a transfer of \$422,549 from the Public Safety Tax Fund for the unspent portion of a transfer in FY24 to cover the cost of 1 sergeant and 19 officers in the Public Safety Tax Fund. The fund will also transfer \$1,283,305 to the Public Safety Tax Fund in FY25 to pay for police staff in the the Public Safety Tax Fund and \$4,479,009 to General Fund to pay for Police Department salary enhancement expense,



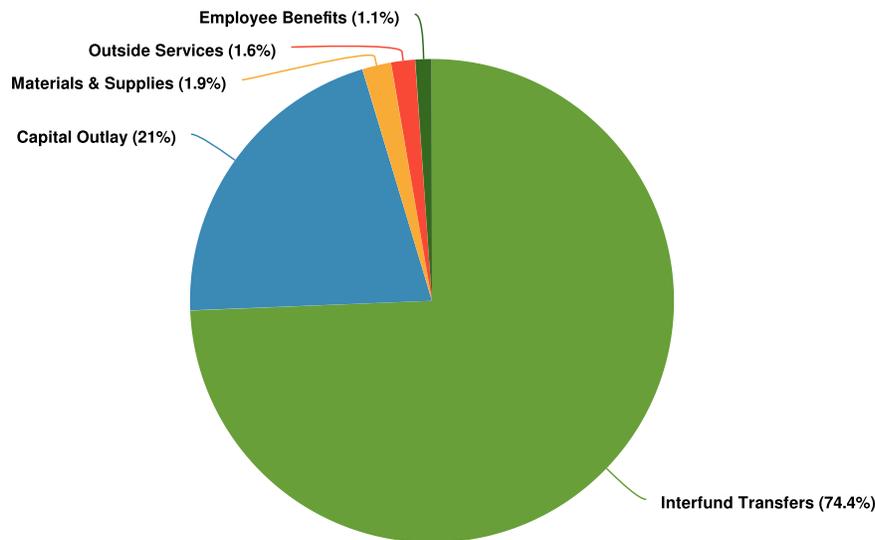
Police Sales Tax Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$509,019	\$3,428,809
Revenues				
Sales Tax		\$1,855,543	\$8,621,218	\$8,621,218
Other Revenues		\$0	\$16,950	\$0
Interest Earnings		\$98	\$979	\$2,000
Interfund Transfers				\$422,549
Total Revenues:	\$0	\$1,855,641	\$8,639,147	\$9,045,767
Expenditures				

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Employee Benefits	\$0	\$0	\$80,000	\$85,000
Materials & Supplies	\$0	\$0	\$12,500	\$148,982
Outside Services		\$6,700	\$72,900	\$124,929
Capital Outlay	\$0	\$0	\$357,000	\$1,626,700
Interfund Transfers	\$0	\$1,339,922	\$5,196,957	\$5,762,314
Total Expenditures:	\$0	\$1,346,622	\$5,719,357	\$7,747,925
Total Revenues Less Expenditures:	\$0	\$509,019	\$2,919,790	\$1,297,842
Ending Fund Balance:	N/A	N/A	\$3,428,809	\$4,726,651

Expenditures by Expense Type

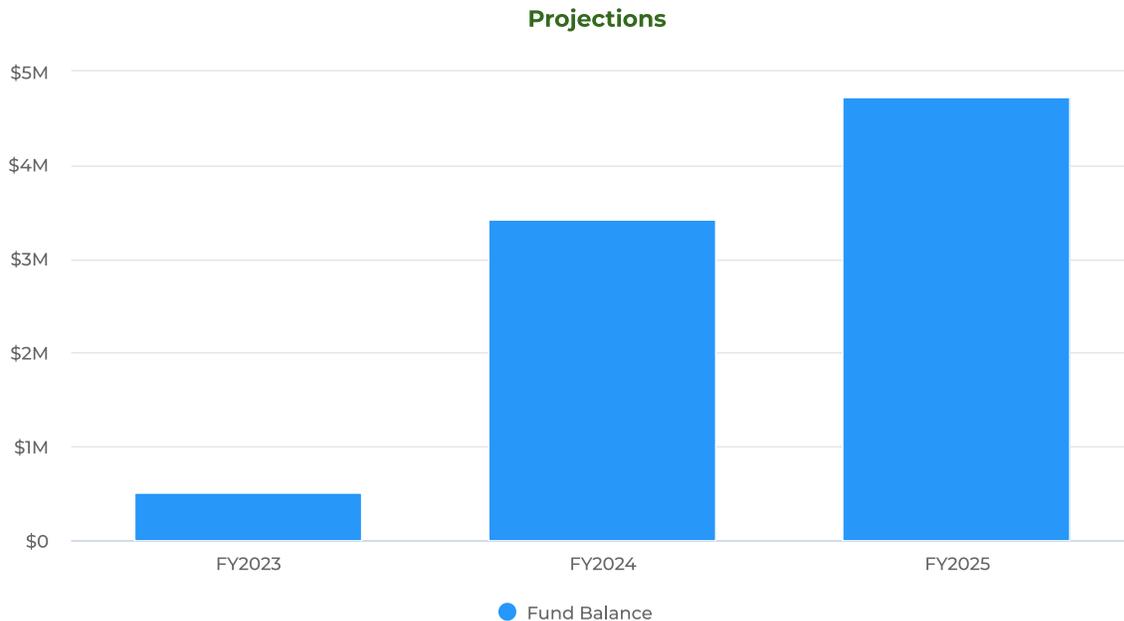
Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Employee Benefits					
Conference/Train/Travel	\$0	\$0	\$80,000	\$85,000	6.3%
Total Employee Benefits:	\$0	\$0	\$80,000	\$85,000	6.3%
Materials & Supplies					
Safety Equipment/Clothing	\$0	\$0	\$12,500	\$147,392	1,079.1%
Other Materials & Supplies			\$0	\$1,590	N/A
Total Materials & Supplies:	\$0	\$0	\$12,500	\$148,982	1,091.9%
Outside Services					
Professional Services		\$0	\$22,500	\$22,500	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Recruitment Cost		\$2,536	\$15,000	\$24,350	62.3%
Advertising		\$1,164	\$0	\$1,164	N/A
Software/Office Equip M&R		\$0	\$33,900	\$73,915	118%
M&R of Machinery & Equipment		\$0	\$1,500	\$3,000	100%
M&R of Communication Equipment		\$3,000		\$0	0%
Total Outside Services:		\$6,700	\$72,900	\$124,929	71.4%
Capital Outlay					
Motor Vehicles		\$0	\$284,000	\$1,290,700	354.5%
Machinery & Equipment		\$0		\$261,000	N/A
Radio & Communication Equipmnt	\$0	\$0	\$73,000	\$75,000	2.7%
Total Capital Outlay:	\$0	\$0	\$357,000	\$1,626,700	355.7%
Interfund Transfers					
Transfer to General Fund		\$1,339,922	\$4,295,120	\$4,479,009	9.3%
Transfer to Public Safety Tax	\$0	\$0	\$901,837	\$1,283,305	42.3%
Total Interfund Transfers:	\$0	\$1,339,922	\$5,196,957	\$5,762,314	15.2%
Total Expense Objects:	\$0	\$1,346,622	\$5,719,357	\$7,747,925	40.3%

Fund Balance





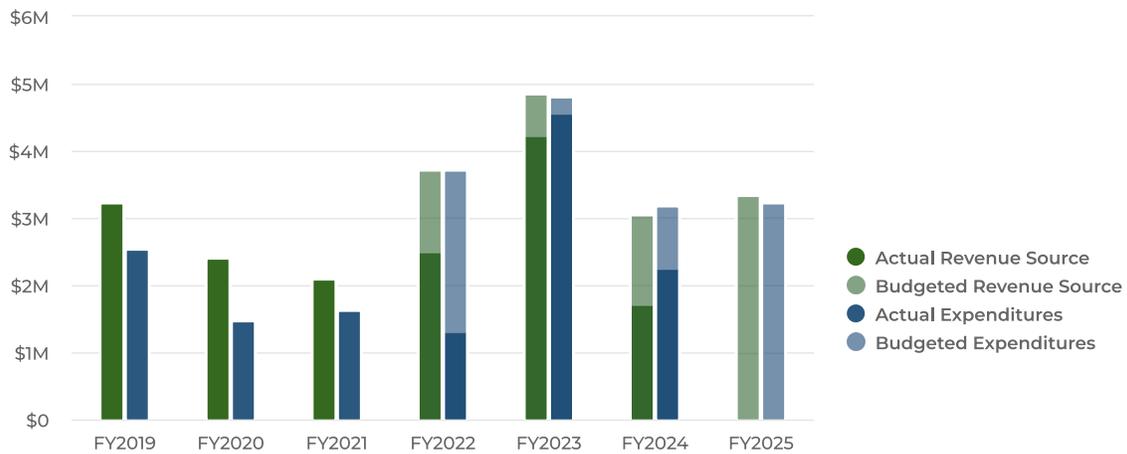
Community Development Fund

Community Development Fund is a Governmental Type special revenue fund that receives revenue through a Federal grant awarded to the City through the United States Department of Housing & Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons. The fund provides funding for services that qualify under federal regulations as well as funding for administration of the funds. The Housing & Rehabilitation, CD Management, Restricted Community Development, Demolitions, Federal Emergency Shelter, Public Service Agency, and HOME programs are all supported by the Community Development Fund.

Summary

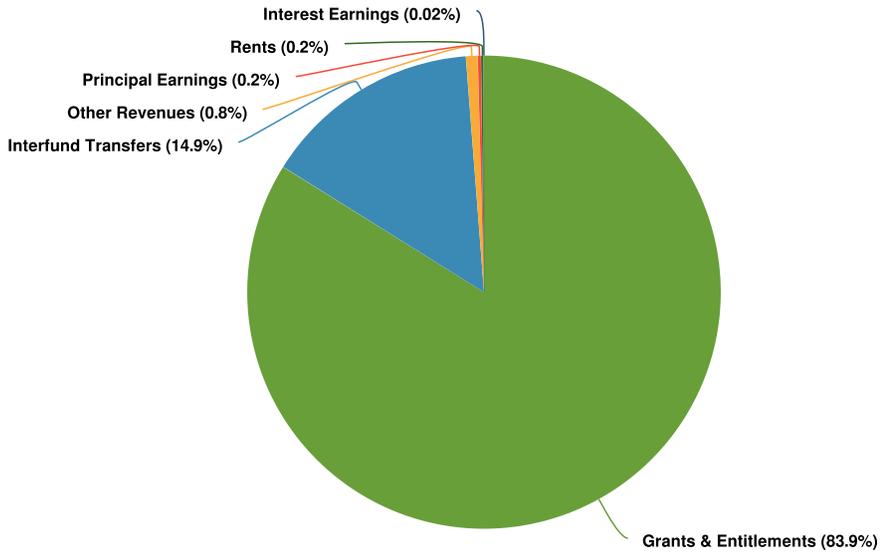
The City of St Joseph is projecting \$3.36M of revenue in FY2025, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$35.53K to \$3.24M in FY2025.

Revenues in the Community Development Fund are projected to exceed expenses and create a surplus of \$687,552; however, the amount of federal funds have not yet been confirmed.



Revenues by Source

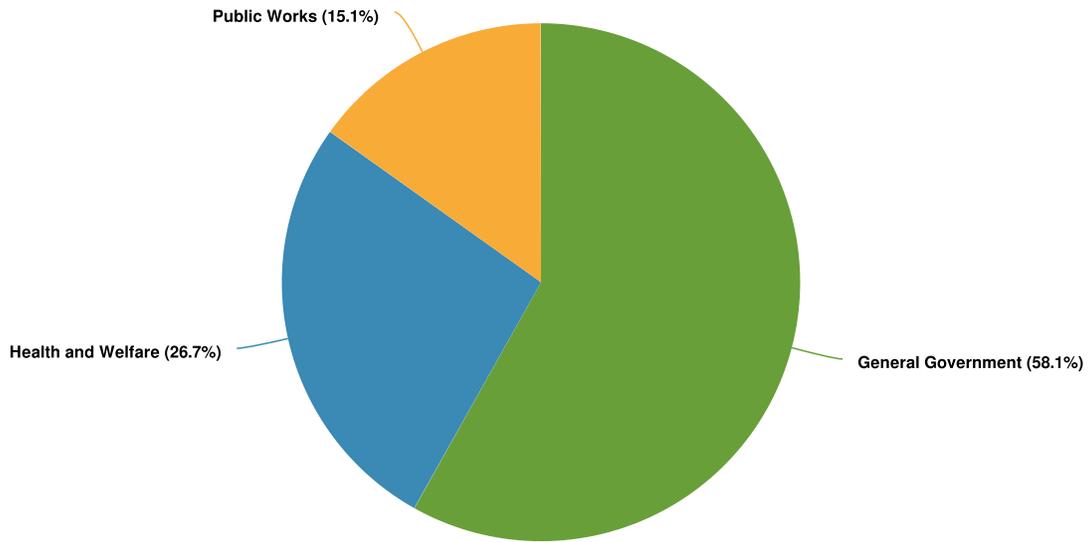
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Rents	\$4,512	\$4,512	\$5,875	\$5,875	N/A
Other Revenues	\$211,907	\$318,564	\$0	\$26,862	N/A
Principal Earnings	\$10,215	\$6,508	\$7,500	\$7,500	0%
Interest Earnings	\$652	\$495	\$0	\$517	N/A
Grants & Entitlements	\$2,127,451	\$1,984,166	\$3,272,898	\$2,815,433	-5.1%
Interfund Transfers	\$164,171	\$213,552	\$0	\$500,000	488.2%
Total Revenue Source:	\$2,518,907	\$2,527,798	\$3,286,273	\$3,356,187	9.7%

Revenue by Department

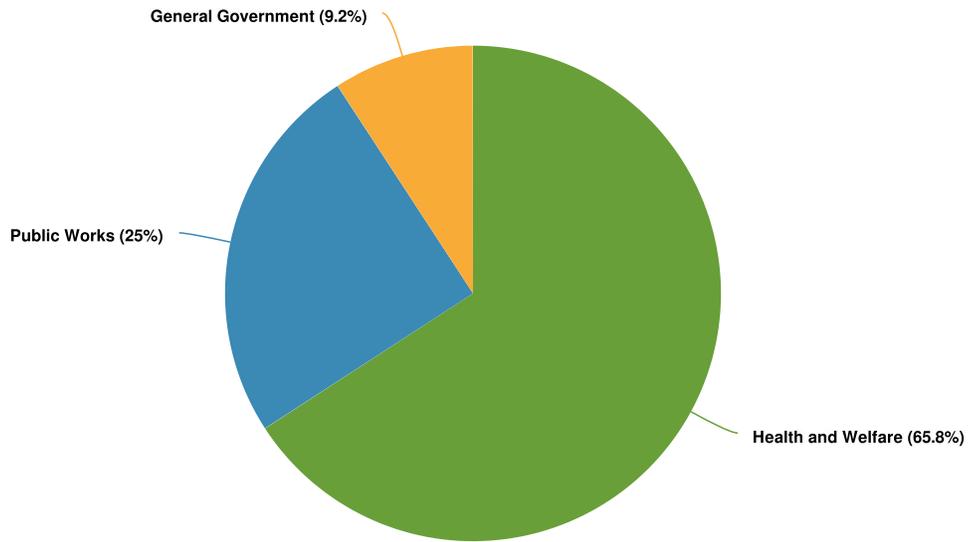
Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government	\$1,635,142	\$1,638,058	\$1,996,196	\$1,951,131	-2%
Health and Welfare	\$872,899	\$879,937	\$1,282,577	\$897,556	-8.2%
Public Works	\$10,867	\$9,804	\$7,500	\$507,500	448.6%
Total Revenue:	\$2,518,907	\$2,527,798	\$3,286,273	\$3,356,187	9.7%

Expenditures by Function

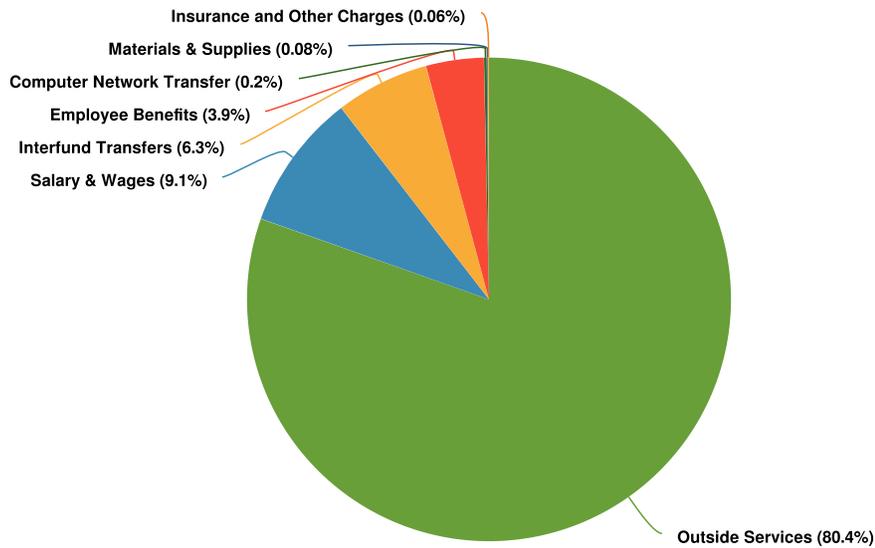
Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
General Government	\$283,649	\$277,726	\$318,693	\$298,203	-6.4%
Health and Welfare	\$820,436	\$2,081,480	\$2,670,275	\$2,135,722	-10.8%
Public Works	\$226,860	\$307,104	\$366,302	\$810,196	63.6%
Total Expenditures:	\$1,330,945	\$2,666,310	\$3,355,270	\$3,244,121	1.1%

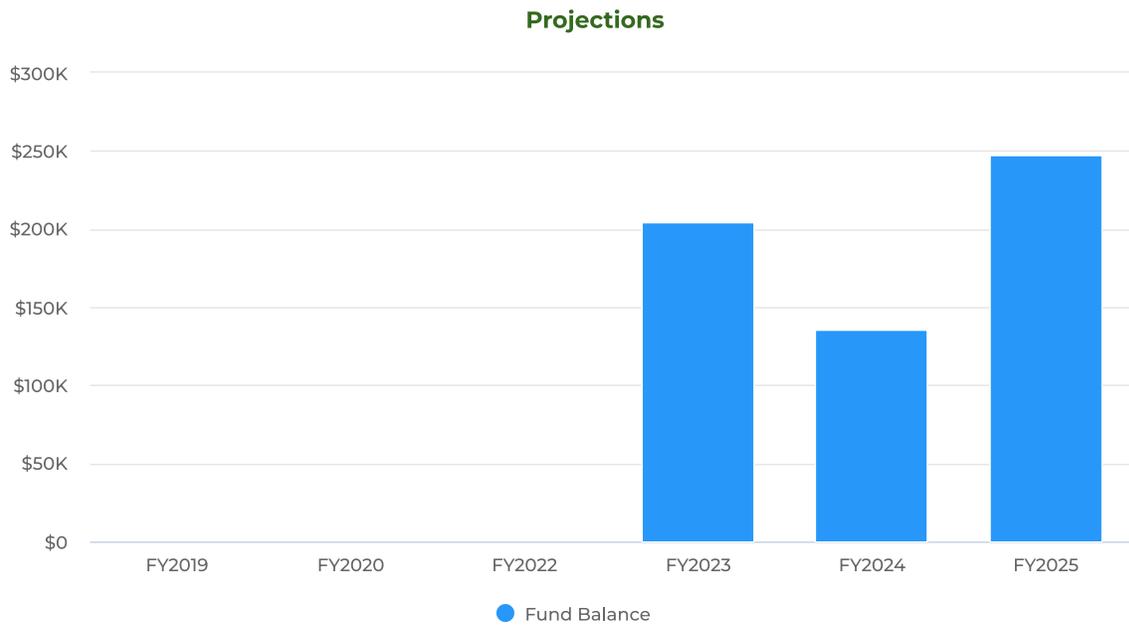
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$220,245	\$225,513	\$296,849	\$296,427	-0.1%
Employee Benefits	\$98,756	\$94,368	\$129,474	\$125,115	-2.4%
Materials & Supplies	\$1,560	\$2,005	\$2,171	\$2,500	15.2%
Outside Services	\$835,046	\$1,930,715	\$2,693,181	\$2,608,910	2.4%
Capital Outlay		\$24,650	\$0	\$0	0%
Computer Network Transfer	\$6,750	\$6,750	\$8,532	\$6,112	-28.4%
Interfund Transfers	\$165,802	\$379,617	\$222,682	\$203,017	-8.8%
Insurance and Other Charges	\$2,787	\$2,692	\$2,381	\$2,040	-14.3%
Total Expense Objects:	\$1,330,945	\$2,666,310	\$3,355,270	\$3,244,121	1.1%

Fund Balance

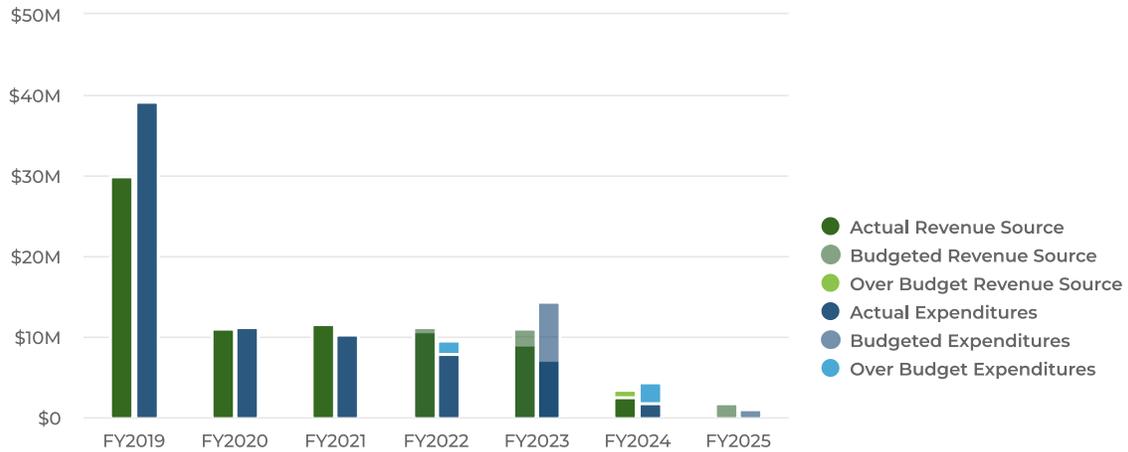


Special Allocation Fund

Special Allocation Fund is a Governmental Type special revenue fund that is required by State Statute, to maintain all Payments in Lieu of Taxes (PILOTs), Economic Activity Taxes (EATs), and other Tax Increment Financing (TIF) revenues for the purpose of paying redevelopment project costs and TIF obligations. The fund pays debt principal on TIF projects and services related to TIFs. Special Allocation Fund is a major fund.

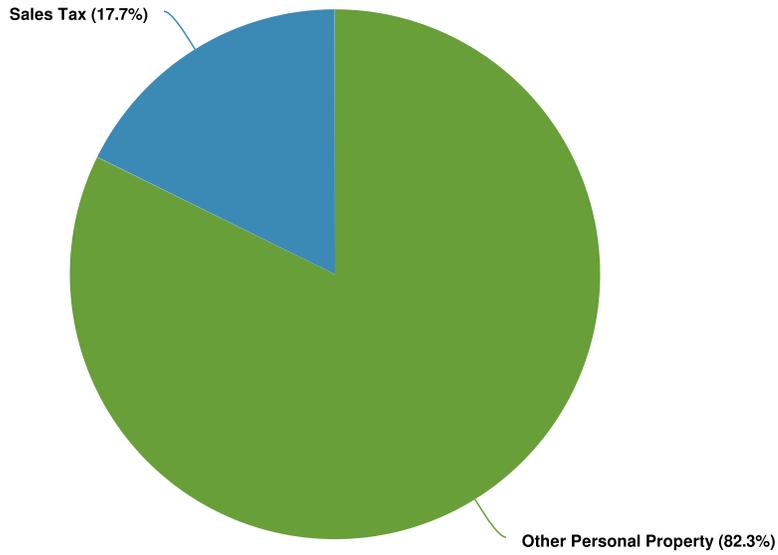
Summary

The City of St Joseph is projecting \$1.79M of revenue in FY2025, which represents a 31.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.2% or \$720.01K to \$1.12M in FY2025.



Revenues by Source

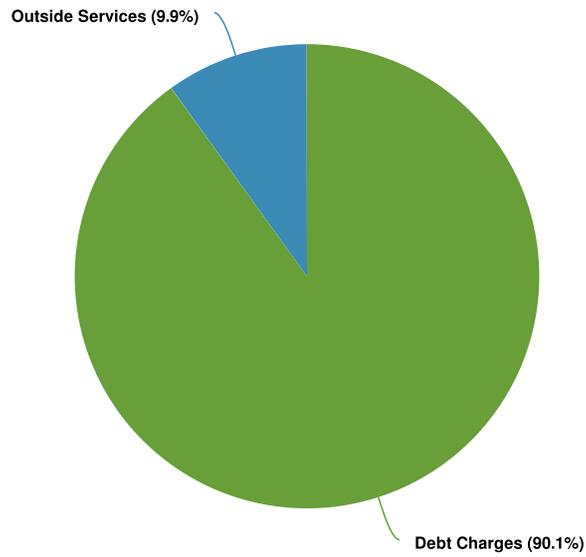
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Real Property Tax	\$169	\$1,430	\$0	\$0	0%
Other Personal Property	\$4,231,922	\$3,490,256	\$2,304,047	\$1,470,673	-34.9%
Sales Tax	\$4,932,218	\$2,875,305	\$556,456	\$316,458	-5.3%
Other Revenues	\$1,356,033	\$777,445	\$738,824	\$0	0%
Interest Earnings	\$209,254	\$306,748	\$49,415	\$0	0%
Total Revenue Source:	\$10,729,595	\$7,451,184	\$3,648,742	\$1,787,131	-31.1%

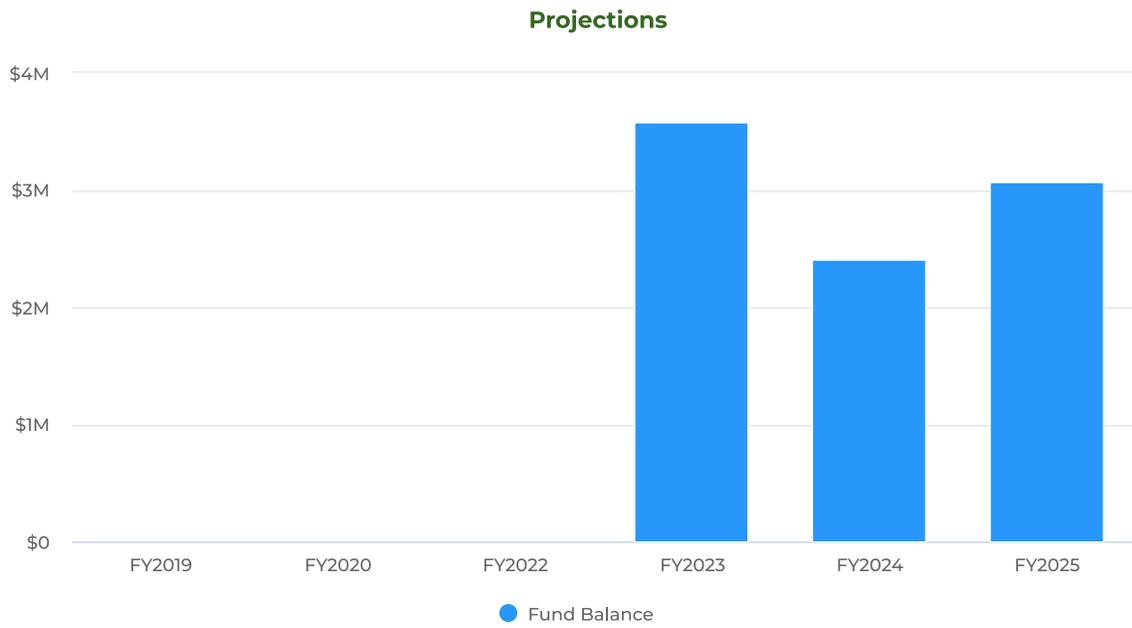
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Outside Services	\$798,594	\$308,098	\$136,100	\$111,100	-18.4%
Debt Charges	\$8,747,664	\$13,444,698	\$3,221,700	\$1,006,936	-40.8%
Total Expense Objects:	\$9,546,258	\$13,752,796	\$3,357,800	\$1,118,036	-39.2%

Fund Balance





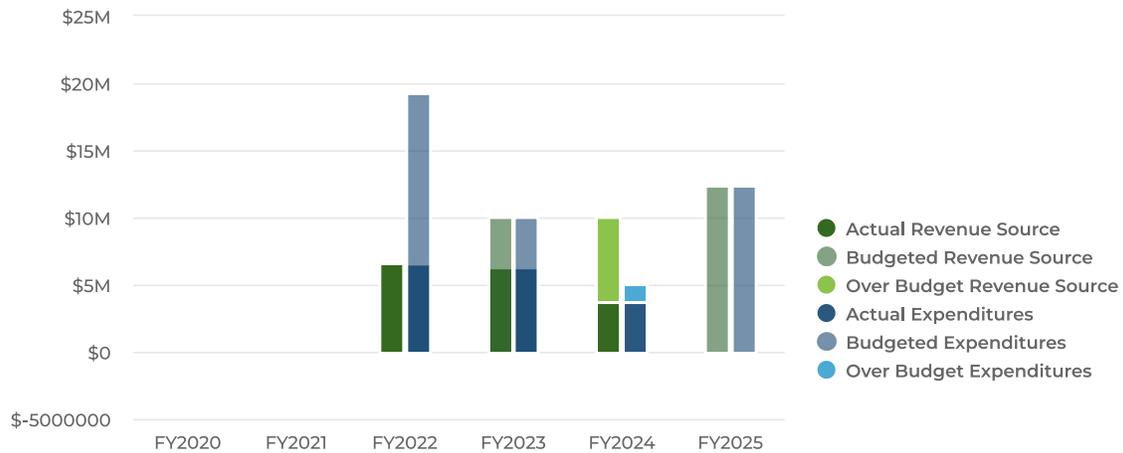
American Rescue Plan Fund

American Rescue Plan Fund is a Governmental Type special revenue fund maintaining \$38,704,817.50 in State and Local Fiscal Recovery Funds received through the American Rescue Plan Act. The fund supports various governmental purposes that qualify under federal ARPA regulations. American Rescue Plan Fund is a major fund.

Summary

The City of St Joseph is projecting \$12.5M of revenue in FY2025, which represents a 233.5% increase over the prior year. Budgeted expenditures are projected to increase by 233.5% or \$8.75M to \$12.5M in FY2025.

Funds in the American Rescue Plan Fund must be under contract by December 31, 2024; therefore, by the end of FY25, all funds will be encumbered.

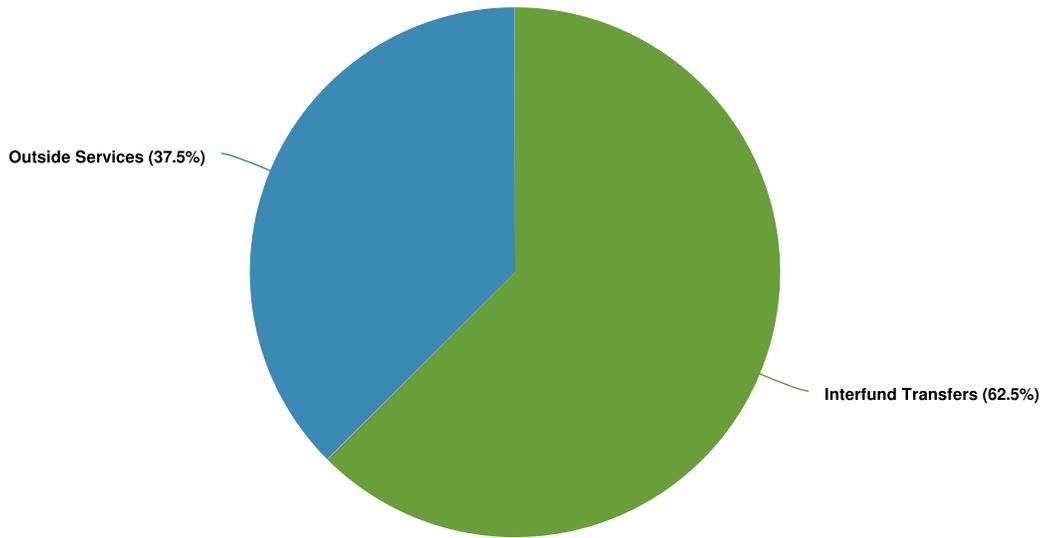


Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Other Revenues	-\$7,814	\$1,040,616	\$0	\$0	0%
Interest Earnings	\$611	\$11,037	\$0	\$0	0%
Grants & Entitlements	\$6,619,345	\$3,962,855	\$13,637,672	\$12,496,124	233.5%
Total Revenue Source:	\$6,612,142	\$5,014,509	\$13,637,672	\$12,496,124	233.5%

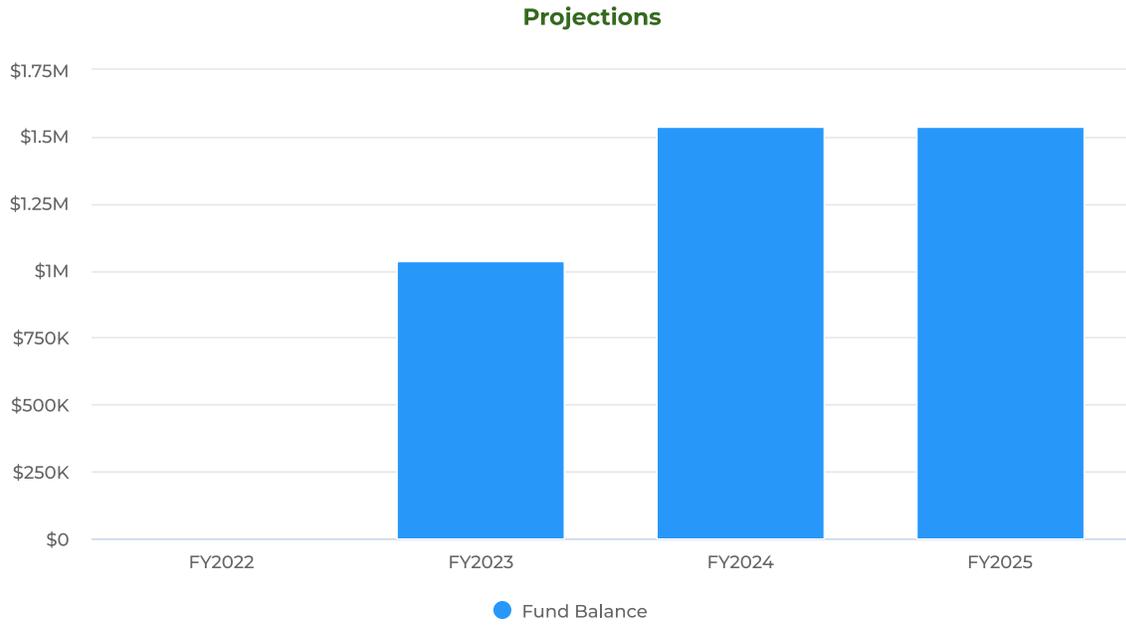
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$1,311,755	\$0	\$0	\$0	0%
Employee Benefits	\$63,483	\$75	\$0	\$0	0%
Materials & Supplies		\$3,510	\$0	\$0	0%
Outside Services	\$351,190	\$1,972,572	\$3,176,072	\$4,682,341	35.7%
Interfund Transfers	\$4,892,916	\$1,982,633	\$10,461,600	\$7,813,783	2,528.5%
Total Expense Objects:	\$6,619,345	\$3,958,790	\$13,637,672	\$12,496,124	233.5%

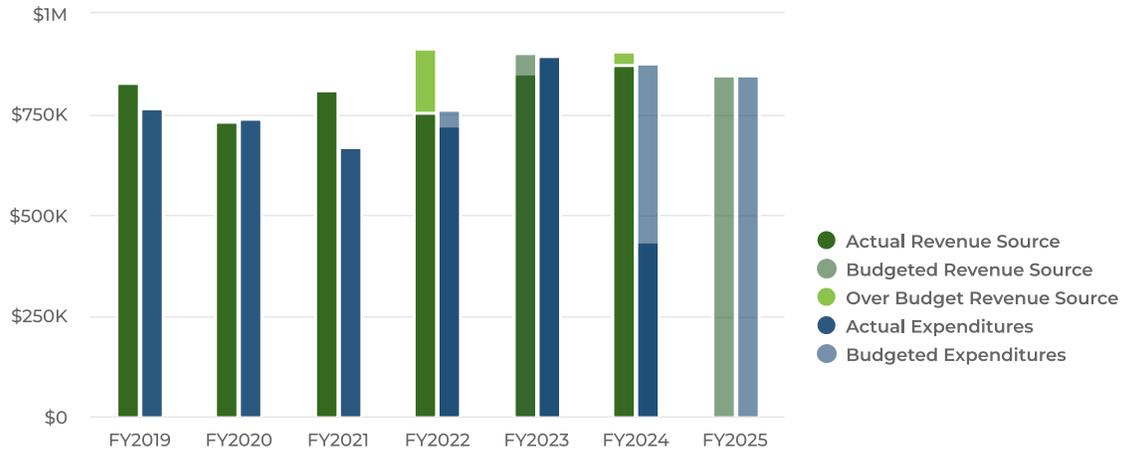
Fund Balance



Gaming Initiatives Fund is a Governmental Type special revenue fund maintaining received from entry fees and revenues generated by the St. Jo Frontier Casino. The fund supports various governmental purposes including governmental operations and transfers to outside agencies.

Summary

The City of St Joseph is projecting \$850K of revenue in FY2025, which represents a 2.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.1% or \$27.05K to \$850K in FY2025.

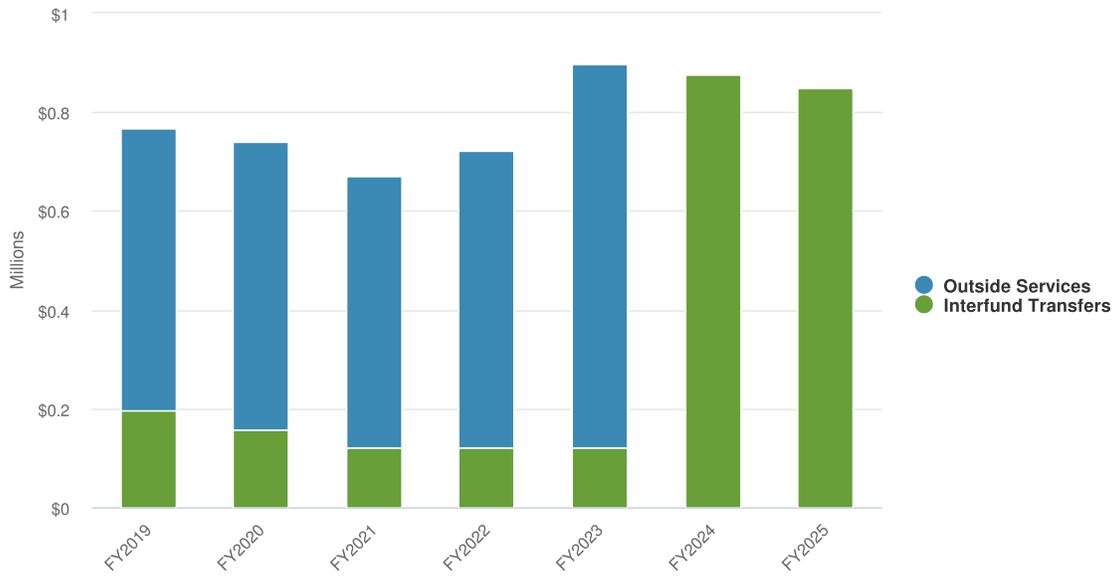


Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Rents	\$911,050	\$885,873	\$860,000	\$850,000	-2.9%
Other Revenues	\$0	\$4,832	\$0	\$0	0%
Interest Earnings	\$3,291	\$5,915	\$8,139	\$0	0%
Total Revenue Source:	\$914,342	\$896,620	\$868,139	\$850,000	-2.9%

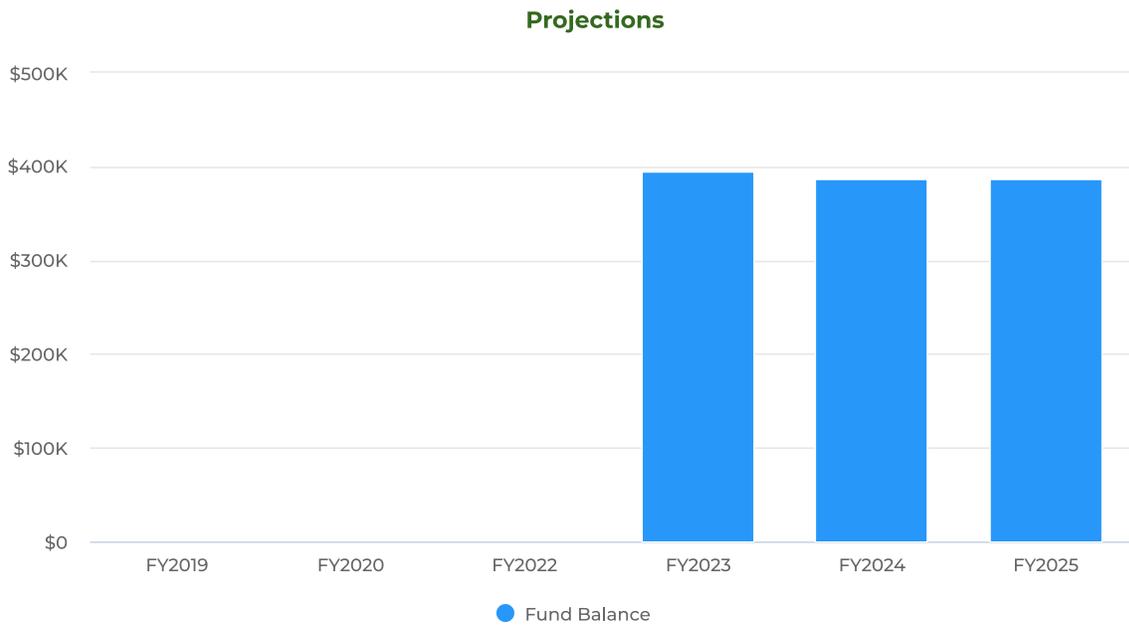
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Outside Services	\$601,125	\$734,304	\$0	\$0	0%
Interfund Transfers	\$119,500	\$119,500	\$877,050	\$850,000	-3.1%
Total Expense Objects:	\$720,625	\$853,804	\$877,050	\$850,000	-3.1%

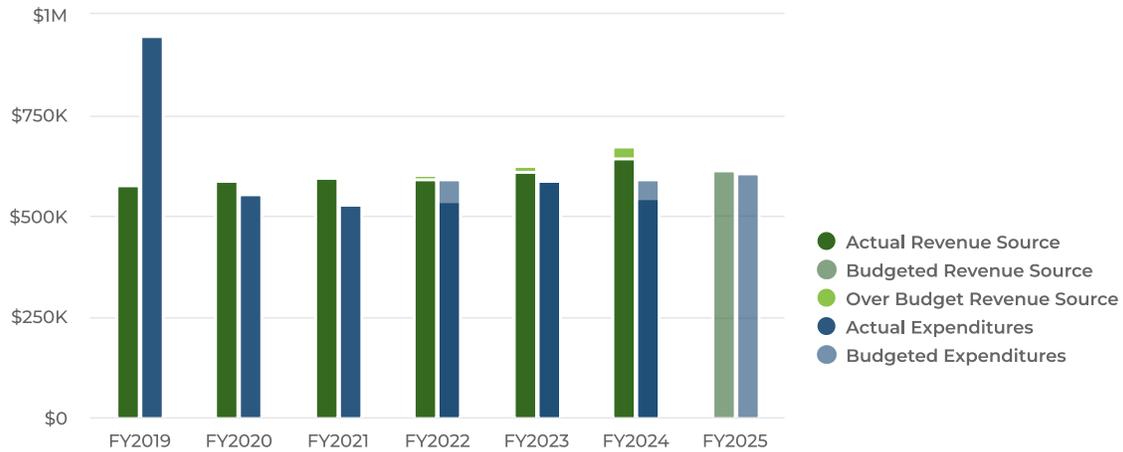
Fund Balance



St. Joseph Museums Tax Fund is a Governmental Type special revenue fund maintaining real and personal property taxes for the operation of municipal museums. The fund supports municipal museums, historically including Remington Nature Center and St. Joseph Museums, Inc. under a contract for services.

Summary

The City of St Joseph is projecting \$615.89K of revenue in FY2025, which represents a 4.5% decrease over the prior year. Budgeted expenditures are projected to increase by 2.9% or \$17.39K to \$608.86K in FY2025.



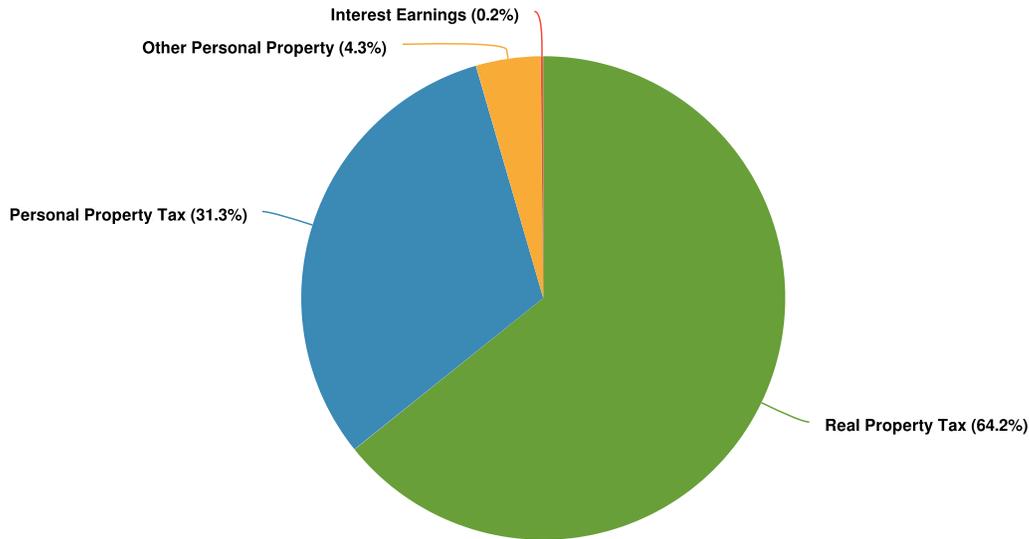
St. Joseph Museums Tax Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$375,060	\$413,828
Revenues				
Real Property Tax	\$375,473	\$413,540	\$388,698	\$395,663
Personal Property Tax	\$194,413	\$226,458	\$212,479	\$192,616
Other Personal Property	\$32,221	\$28,079	\$25,136	\$26,607
Other Revenues	\$0	-\$4,478	\$0	\$0
Interest Earnings	\$1,594	\$8,555	\$3,929	\$1,000
Total Revenues:	\$603,701	\$672,155	\$630,242	\$615,886
Expenditures				
Outside Services	\$450,358	\$451,507	\$451,193	\$450,225
Capital Improvements	\$0	\$0	\$50,000	\$50,000
Interfund Transfers	\$58,292	\$57,851	\$56,973	\$57,845
Insurance and Other Charges	\$26,800	\$29,568	\$33,308	\$50,794
Total Expenditures:	\$535,450	\$538,926	\$591,474	\$608,864

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Total Revenues Less Expenditures:	\$68,251	\$133,229	\$38,768	\$7,022
Ending Fund Balance:	N/A	N/A	\$413,828	\$420,850

Revenues by Source

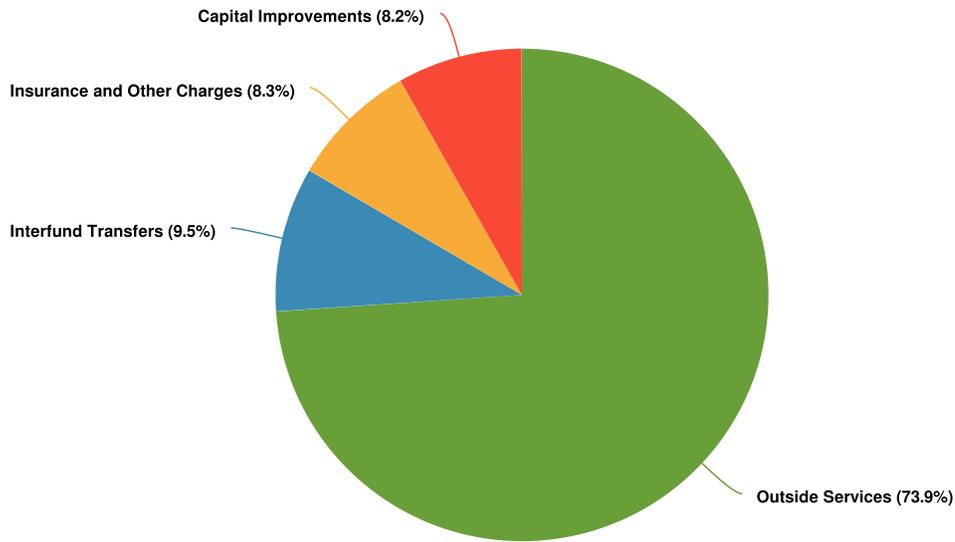
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Real Property Tax	\$375,473	\$413,540	\$388,698	\$395,663	-1%
Personal Property Tax	\$194,413	\$226,458	\$212,479	\$192,616	-10.8%
Other Personal Property	\$32,221	\$28,079	\$25,136	\$26,607	-5.2%
Other Revenues	\$0	-\$4,478	\$0	\$0	0%
Interest Earnings	\$1,594	\$8,555	\$3,929	\$1,000	0%
Total Revenue Source:	\$603,701	\$672,155	\$630,242	\$615,886	-4.5%

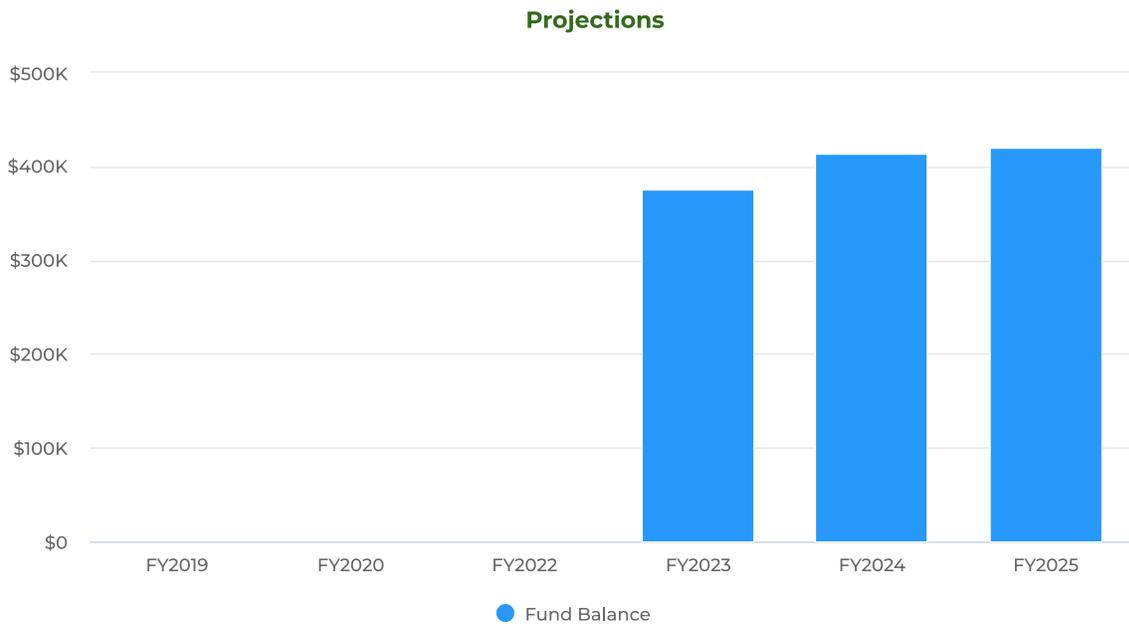
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Outside Services	\$450,358	\$451,507	\$451,193	\$450,225	-0.2%
Capital Improvements	\$0	\$0	\$50,000	\$50,000	0%
Interfund Transfers	\$58,292	\$57,851	\$56,973	\$57,845	1.5%
Insurance and Other Charges	\$26,800	\$29,568	\$33,308	\$50,794	52.5%
Total Expense Objects:	\$535,450	\$538,926	\$591,474	\$608,864	2.9%

Fund Balance



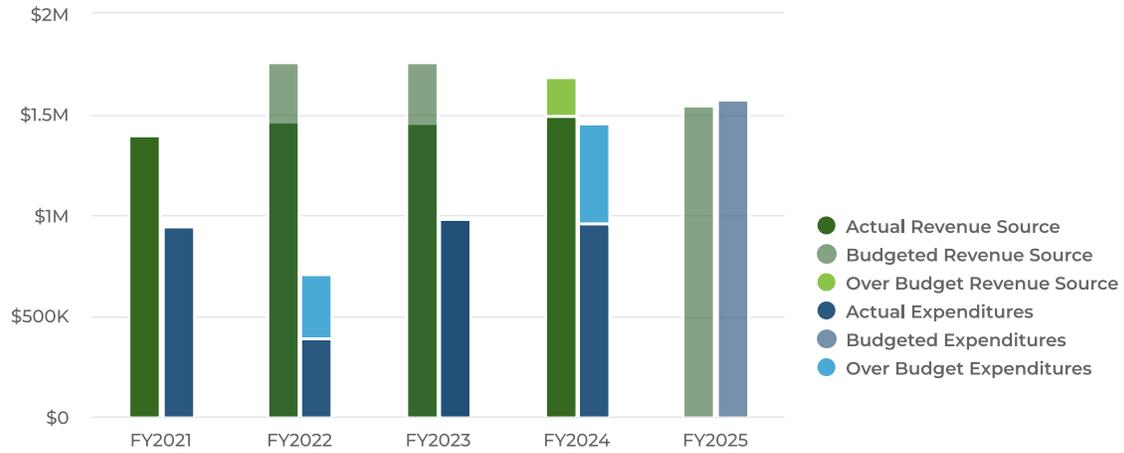


Debt Service Fund

Debt Service Fund is a Governmental Type special revenue fund utilized to account for current real and personal property tax receipts that are restricted for payment of the City's General Obligation (G.O.) Bond debt.

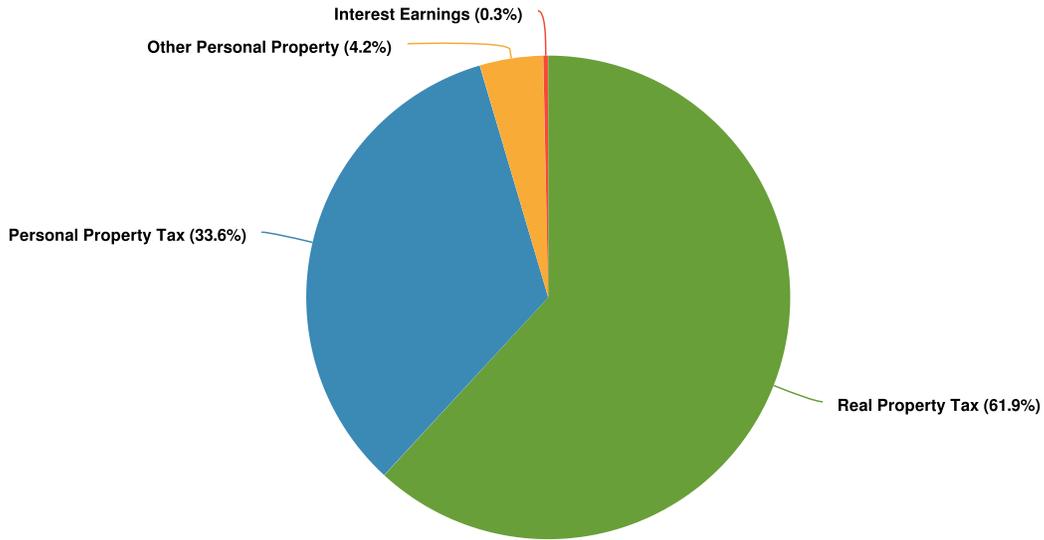
Summary

The City of St Joseph is projecting \$1.55M of revenue in FY2025, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 63.8% or \$615.71K to \$1.58M in FY2025.



Revenues by Source

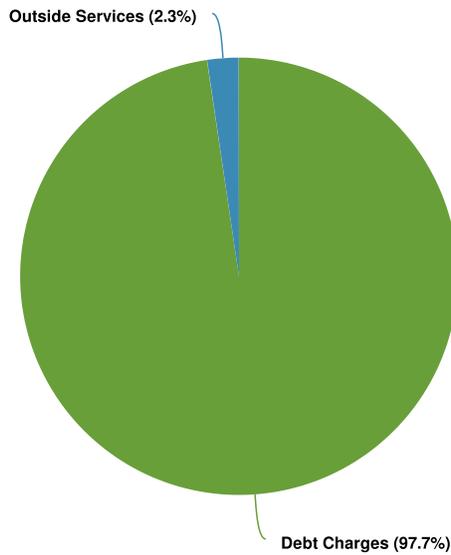
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Real Property Tax	\$914,536	\$986,015	\$887,415	\$955,918	-0.7%
Personal Property Tax	\$471,204	\$548,307	\$466,235	\$518,911	13.3%
Other Personal Property	\$77,974	\$67,951	\$62,763	\$65,357	-3.8%
Other Revenues	\$0	-\$87,704	\$0	\$0	0%
Interest Earnings	\$6,223	\$33,993	\$23,189	\$5,000	0%
Total Revenue Source:	\$1,469,938	\$1,548,562	\$1,439,602	\$1,545,186	3.4%

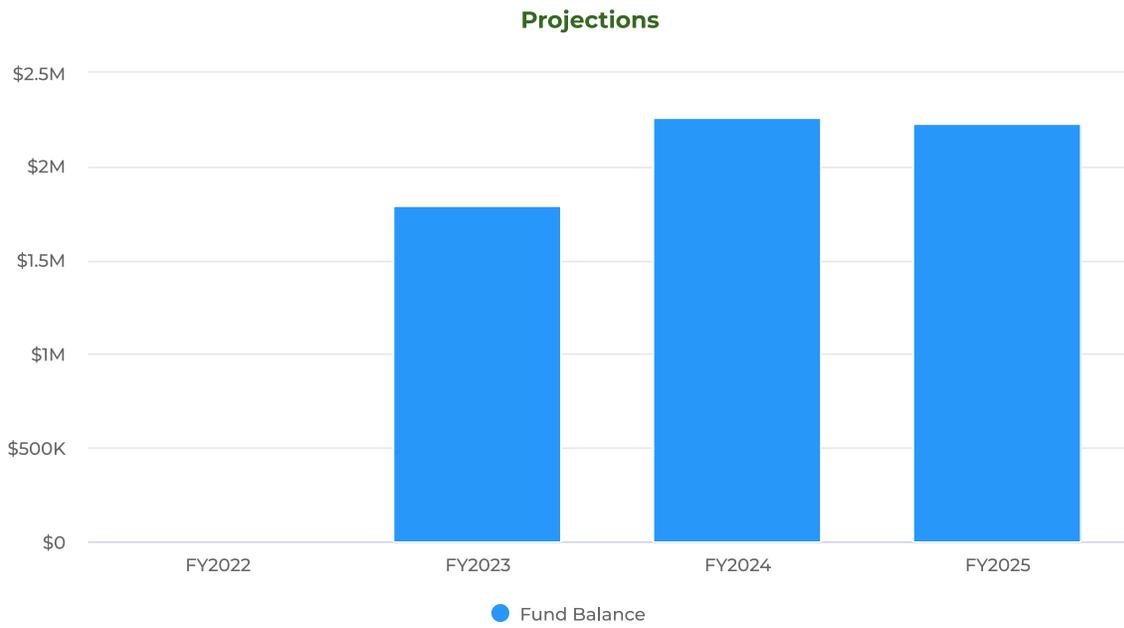
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Outside Services	\$37,348	\$39,948	\$30,009	\$36,871	22.9%
Debt Charges	\$670,131	\$936,536	\$935,650	\$1,544,500	65.1%
Total Expense Objects:	\$707,479	\$976,484	\$965,659	\$1,581,371	63.8%

Fund Balance





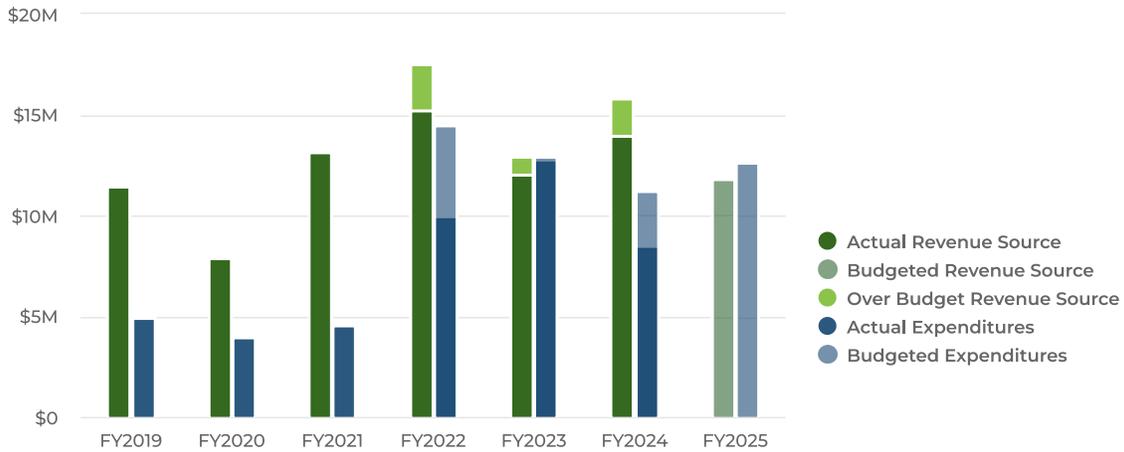
Capital Projects Fund

Capital Projects fund is a Governmental Type special revenue fund utilized to account for current financial resources and expenditures related to the acquisition, construction, or repair of capital projects other than those financed by Proprietary Type (Enterprise) Funds. Capital Projects Fund is a major fund.

Summary

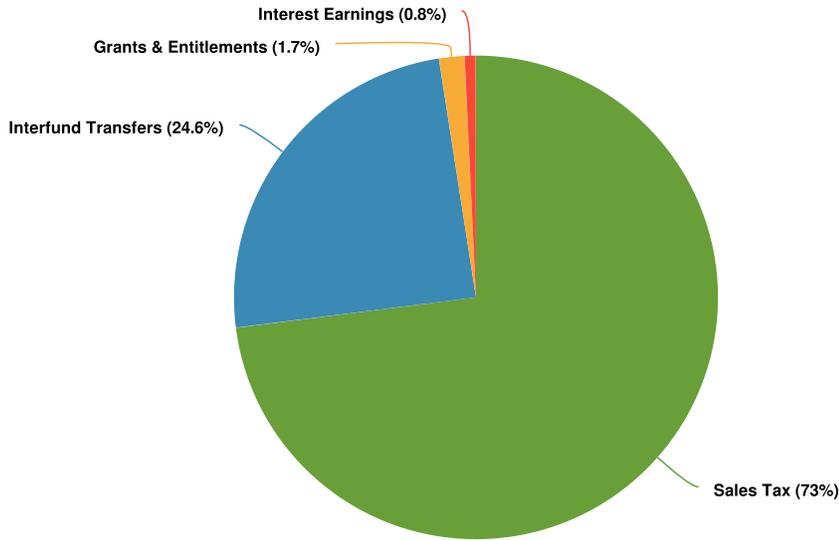
The City of St Joseph is projecting \$11.86M of revenue in FY2025, which represents a 15.4% decrease over the prior year. Budgeted expenditures are projected to increase by 12.5% or \$1.41M to \$12.67M in FY2025.

Inflation during the FY19-FY24 CIP cycle contributed to a fund surplus. Excess funds have been reserved in fund balance for each project that is not yet complete; however, those funds have not been appropriated in the budget. Any excess costs will be budgeted in future budgets or by special ordinance if they occur.



Revenues by Source

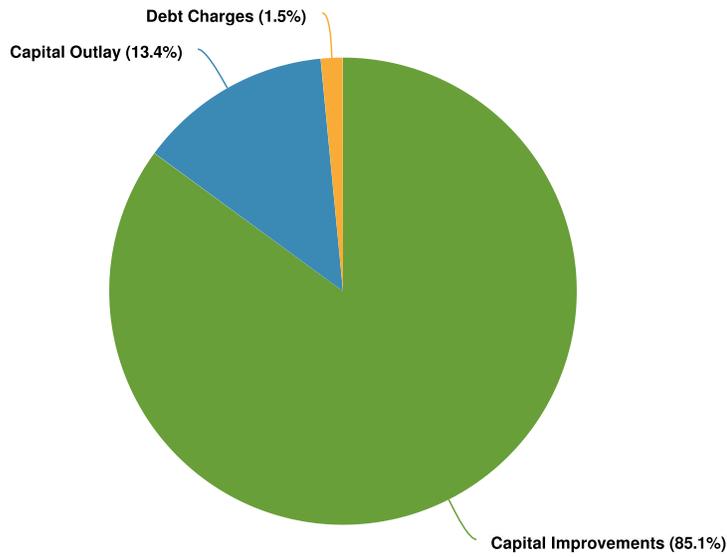
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax	\$7,632,138	\$8,109,452	\$8,607,090	\$8,659,848	2.2%
Other Revenues	\$91,253	\$4,144	\$0	\$0	0%
Interest Earnings	\$69,191	\$163,232	\$198,675	\$90,000	0%
Grants & Entitlements	\$0	\$196,766	\$6,093,303	\$200,000	0%
Interfund Transfers	\$265,021	\$265,021	\$2,913,024	\$2,913,024	999.2%
Bond & Loan Proceeds	\$9,524,802	\$0	\$5,000,000	\$0	-100%
Total Revenue Source:	\$17,582,405	\$8,738,615	\$22,812,092	\$11,862,872	-15.4%

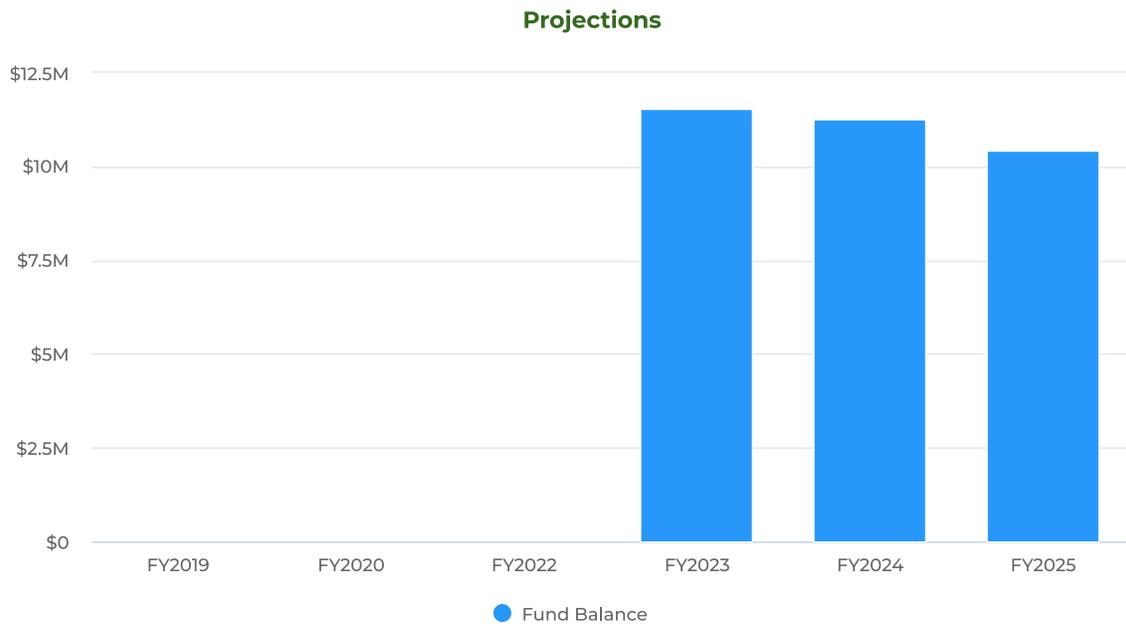
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Outside Services	\$286,203	\$529,046	\$514,440	\$0	0%
Capital Outlay	\$1,547,670	\$6,385	\$0	\$1,700,000	N/A
Capital Improvements	\$7,872,280	\$6,295,648	\$21,114,256	\$10,775,267	-1.7%
Debt Charges	\$314,712	\$191,607	\$192,122	\$192,468	0.2%
Interfund Transfers	\$0	\$174,000	\$630,562	\$0	-100%
Total Expense Objects:	\$10,020,864	\$7,196,686	\$22,451,380	\$12,667,735	12.5%

Fund Balance





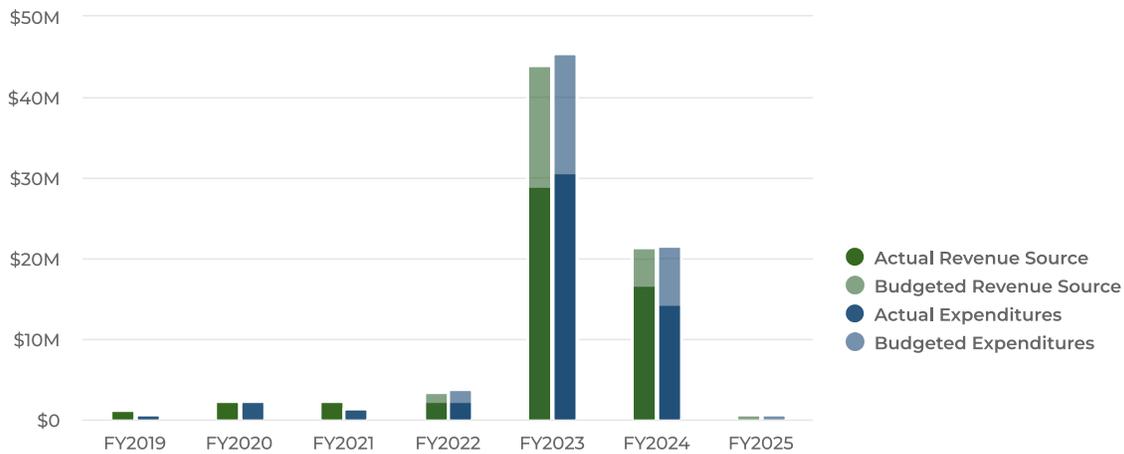
Aviation Fund

Aviation Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of Rosecrans Memorial Airport and the acquisition, construction, or repair of capital projects associated with Rosecrans Memorial Airport.

Summary

The City of St Joseph is projecting \$794.33K of revenue in FY2025, which represents a 96.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 96.3% or \$20.96M to \$794.33K in FY2025.

Totals in the fund summary include grant revenues and capital expenditures. However, operations in the Aviation Fund will be at a deficit for the foreseeable future. In FY25, operational expenditures in the Aviation Fund are projected to exceed operational revenues by \$380,666. The deficit reflects ongoing deficits in the Aviation Fund. A General Fund transfer to the Aviation Fund of \$310,666 is necessary to avoid an FY25 deficit fund balance in the Aviation Fund. The transfer is in addition to a \$70,000 transfer from the Gaming Initiatives fund, bringing the total transfer amount to \$380,666. Transfers totaling approximately \$380,000 are anticipated to continue into future years until new revenues are generated or expenses are reduced.



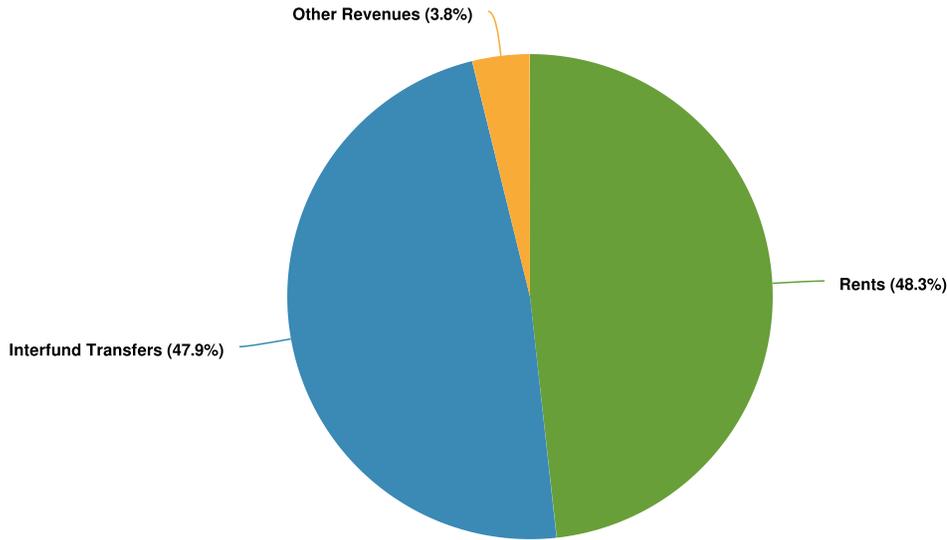
Aviation Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	-\$685,534	-\$873,018
Revenues				
Rents	\$370,695	\$387,844	\$382,404	\$383,267
Other Revenues	\$52,486	-\$43,297	\$33,457	\$30,400
Interest Earnings	\$744	\$88,239	\$0	\$0
Grants & Entitlements	\$1,947,721	\$11,807,376	\$21,234,061	\$0
Interfund Transfers	\$70,000	\$244,000	\$200,562	\$380,666
Total Revenues:	\$2,441,646	\$12,484,162	\$21,850,485	\$794,333
Expenditures				
Salary & Wages	\$286,912	\$284,661	\$332,839	\$338,978
Employee Benefits	\$120,720	\$104,390	\$136,077	\$130,404

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Materials & Supplies	\$29,509	\$44,771	\$48,347	\$49,740
Outside Services	\$1,678,277	\$3,967,982	\$161,091	\$196,888
Capital Outlay	\$32,868	\$0	\$0	\$0
Capital Improvements	\$132,247	\$33,224,684	\$21,305,624	\$0
Computer Network Transfer	\$5,625	\$5,625	\$8,532	\$7,640
Interfund Transfers	\$19,147	\$19,147	\$19,147	\$19,147
Insurance and Other Charges	\$33,524	\$34,982	\$39,842	\$51,536
Total Expenditures:	\$2,338,828	\$37,686,243	\$22,051,499	\$794,333
Total Revenues Less Expenditures:	\$102,818	-\$25,202,081	-\$201,014	\$0
Ending Fund Balance:	N/A	N/A	-\$886,548	-\$873,018

Revenues by Source

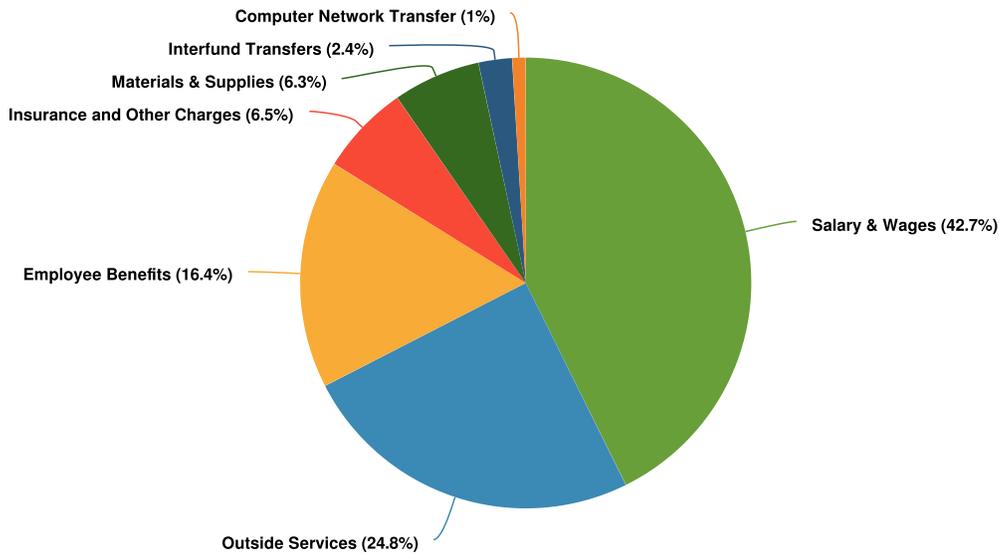
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Rents	\$370,695	\$387,844	\$382,404	\$383,267	2.8%
Other Revenues	\$52,486	-\$43,297	\$33,457	\$30,400	0%
Interest Earnings	\$744	\$88,239	\$0	\$0	0%
Grants & Entitlements	\$1,947,721	\$11,807,376	\$21,234,061	\$0	-100%
Interfund Transfers	\$70,000	\$244,000	\$200,562	\$380,666	123.9%
Total Revenue Source:	\$2,441,646	\$12,484,162	\$21,850,485	\$794,333	-96.3%

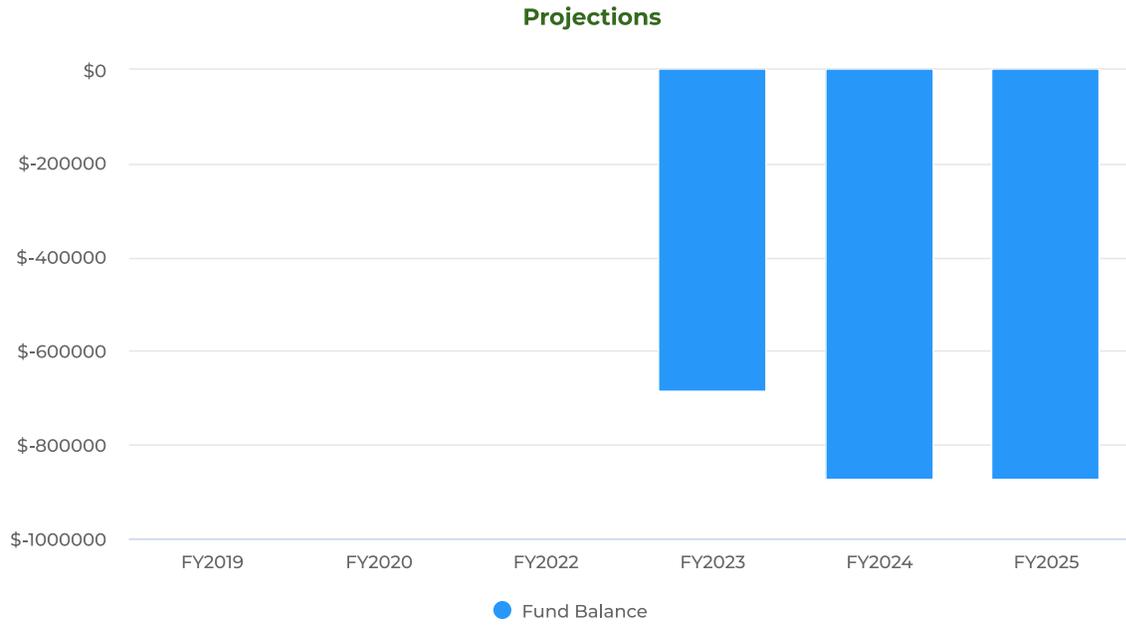
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$286,912	\$284,661	\$332,839	\$338,978	1.8%
Employee Benefits	\$120,720	\$104,390	\$136,077	\$130,404	-11%
Materials & Supplies	\$29,509	\$44,771	\$48,347	\$49,740	-4%
Outside Services	\$1,678,277	\$3,967,982	\$161,091	\$196,888	30.2%
Capital Outlay	\$32,868	\$0	\$0	\$0	0%
Capital Improvements	\$132,247	\$33,224,684	\$21,305,624	\$0	-100%
Computer Network Transfer	\$5,625	\$5,625	\$8,532	\$7,640	-10.5%
Interfund Transfers	\$19,147	\$19,147	\$19,147	\$19,147	0%
Insurance and Other Charges	\$33,524	\$34,982	\$39,842	\$51,536	29.4%
Total Expense Objects:	\$2,338,828	\$37,686,243	\$22,051,499	\$794,333	-96.3%

Fund Balance



Public Parking Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of downtown parking and the acquisition, construction, or repair of capital projects associated with downtown parking.

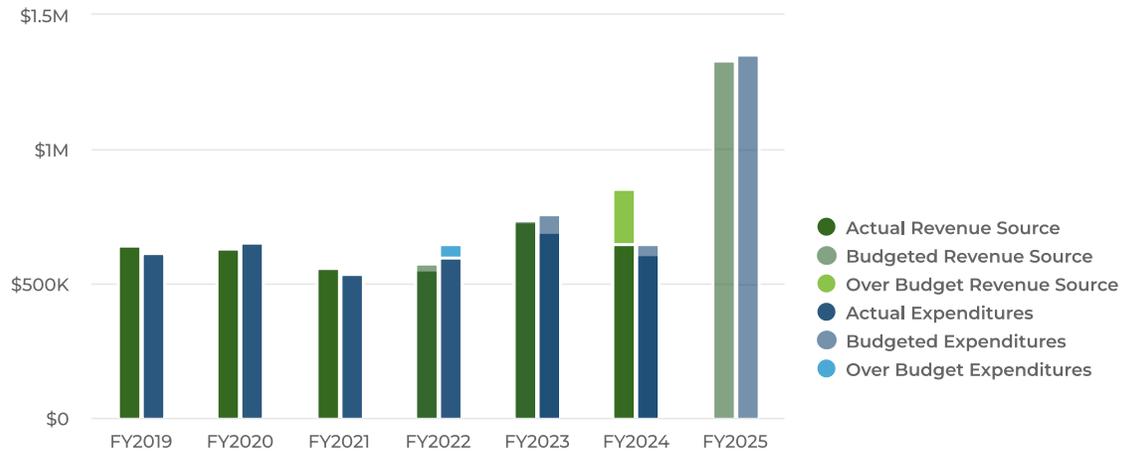
Summary

The City of St Joseph is projecting \$1.33M of revenue in FY2025, which represents a 104.1% increase over the prior year. Budgeted expenditures are projected to increase by 108.0% or \$704.67K to \$1.36M in FY2025.

Parking Fund Revenue includes a \$6,500 transfer from the Gaming Initiatives Fund. In recent years, that transfer has been necessary to avoid a Parking Fund deficit.

Increases in revenues and expenses in the Parking Fund in FY25 reflect a proposal to pay off \$958,288 owed to Mosaic Life Care for construction of the 8th and Felix parking garage. The payoff would occur in or before March 2025 when the next payment is due. The Proposed Budget includes expenditures for the \$253,851 payment that is owed, plus \$704,437 in Marijuana Tax funds. If the debt is paid off, the City would satisfy the debt three years early, avoid approximately \$57,000 in additional interest charges, and avoid the regular annual payment in future budgets.

Although the required payment of \$253,841 is made from the Parking Fund, it is paid using revenue transferred to the Parking Fund from the General Fund.



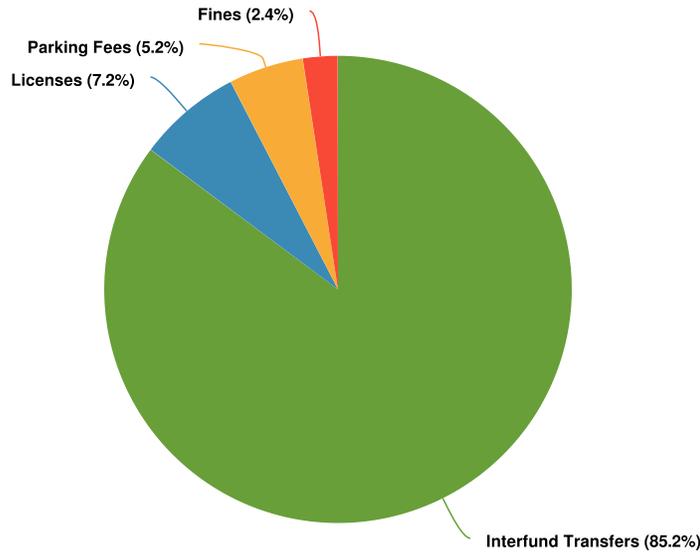
Public Parking Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$59,822	\$245,522
Revenues				
Licenses	\$95,713	\$95,085	\$96,000	\$96,000
Fines	\$32,358	\$52,802	\$35,000	\$32,000
Parking Fees	\$66,944	\$80,988	\$64,508	\$69,100
Other Revenues	\$1,200	\$5,876	\$202,800	\$0
Interest Earnings	\$1,104	\$882	\$2,399	\$0
Interfund Transfers	\$360,351	\$395,352	\$440,606	\$1,135,293

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Total Revenues:	\$557,670	\$630,984	\$841,313	\$1,332,393
Expenditures				
Salary & Wages	\$80,573	\$98,765	\$116,582	\$116,306
Employee Benefits	\$42,482	\$44,464	\$65,608	\$53,816
Materials & Supplies	\$4,491	\$5,529	\$7,287	\$7,830
Outside Services	\$253,935	\$166,993	\$196,067	\$197,624
Capital Improvements	\$0	\$35,000	\$0	\$0
Debt Charges	\$253,851	\$253,851	\$253,853	\$958,290
Computer Network Transfer	\$2,250	\$2,250	\$2,844	\$3,056
Insurance and Other Charges	\$11,248	\$11,754	\$13,372	\$20,427
Total Expenditures:	\$648,830	\$618,606	\$655,613	\$1,357,349
Total Revenues Less Expenditures:	-\$91,160	\$12,378	\$185,700	-\$24,956
Ending Fund Balance:	N/A	N/A	\$245,522	\$220,566

Revenues by Source

Projected 2025 Revenues by Source

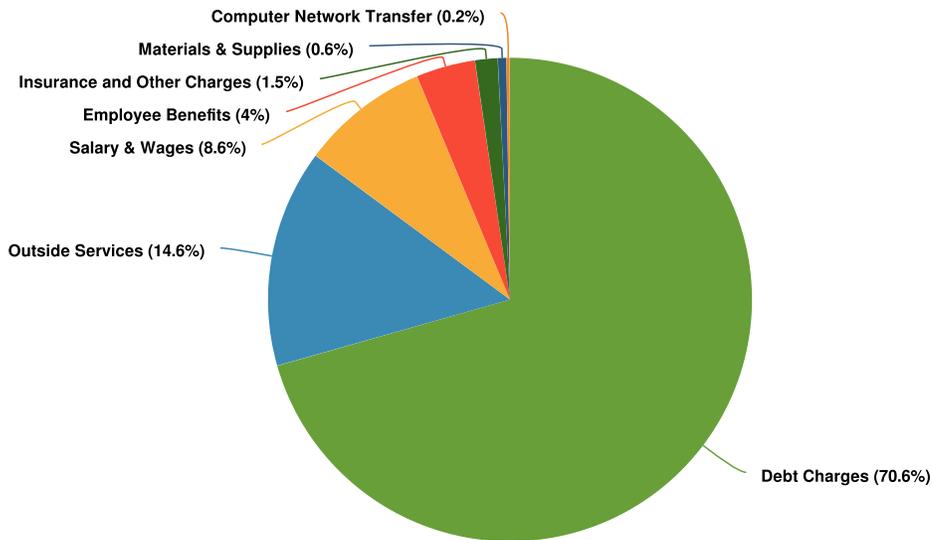


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Licenses	\$95,713	\$95,085	\$96,000	\$96,000	0%
Fines	\$32,358	\$52,802	\$35,000	\$32,000	-36%
Parking Fees	\$66,944	\$80,988	\$64,508	\$69,100	4.6%
Other Revenues	\$1,200	\$5,876	\$202,800	\$0	0%
Interest Earnings	\$1,104	\$882	\$2,399	\$0	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interfund Transfers	\$360,351	\$395,352	\$440,606	\$1,135,293	157.7%
Total Revenue Source:	\$557,670	\$630,984	\$841,313	\$1,332,393	104.1%

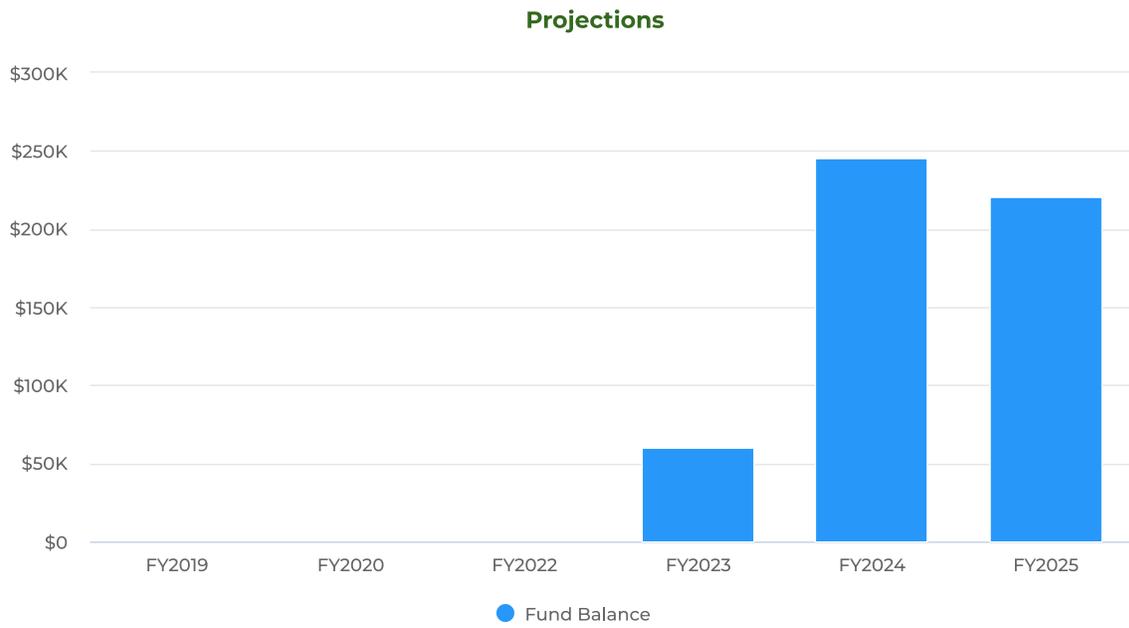
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$80,573	\$98,765	\$116,582	\$116,306	-0.2%
Employee Benefits	\$42,482	\$44,464	\$65,608	\$53,816	-18%
Materials & Supplies	\$4,491	\$5,529	\$7,287	\$7,830	7.5%
Outside Services	\$253,935	\$166,993	\$196,067	\$197,624	2.3%
Capital Improvements	\$0	\$35,000	\$0	\$0	0%
Debt Charges	\$253,851	\$253,851	\$253,853	\$958,290	277.5%
Computer Network Transfer	\$2,250	\$2,250	\$2,844	\$3,056	7.5%
Insurance and Other Charges	\$11,248	\$11,754	\$13,372	\$20,427	52.8%
Total Expense Objects:	\$648,830	\$618,606	\$655,613	\$1,357,349	108%

Fund Balance

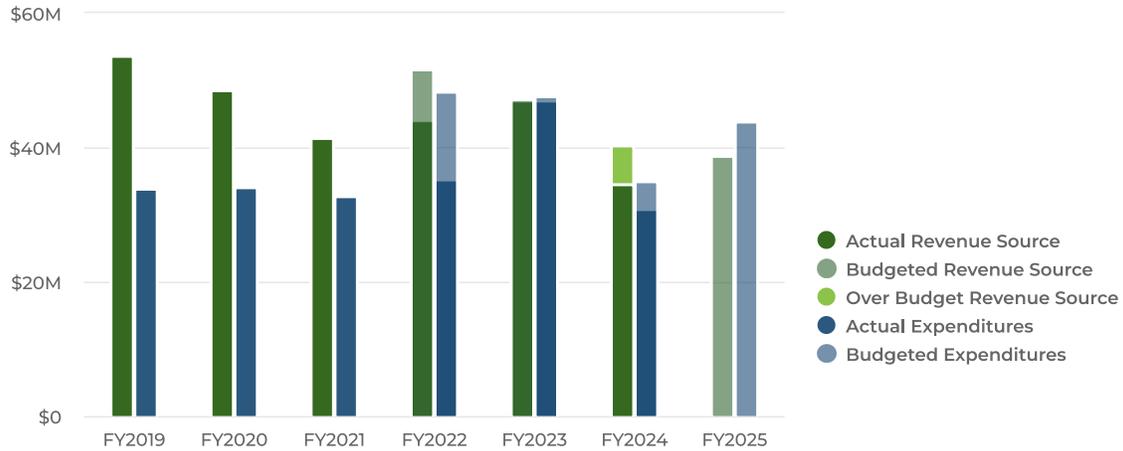


Water Protection Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of the wastewater and stormwater system and the acquisition, construction, or repair of capital projects associated the wastewater and stormwater systems.

Summary

The City of St Joseph is projecting \$38.97M of revenue in FY2025, which represents a 12.2% increase over the prior year. Budgeted expenditures are projected to increase by 25.1% or \$8.8M to \$43.92M in FY2025.

Revenue projections in the Water Protection Fund include a proposed rate increase that is projected to generate 4.25% additional rate and fee revenue.



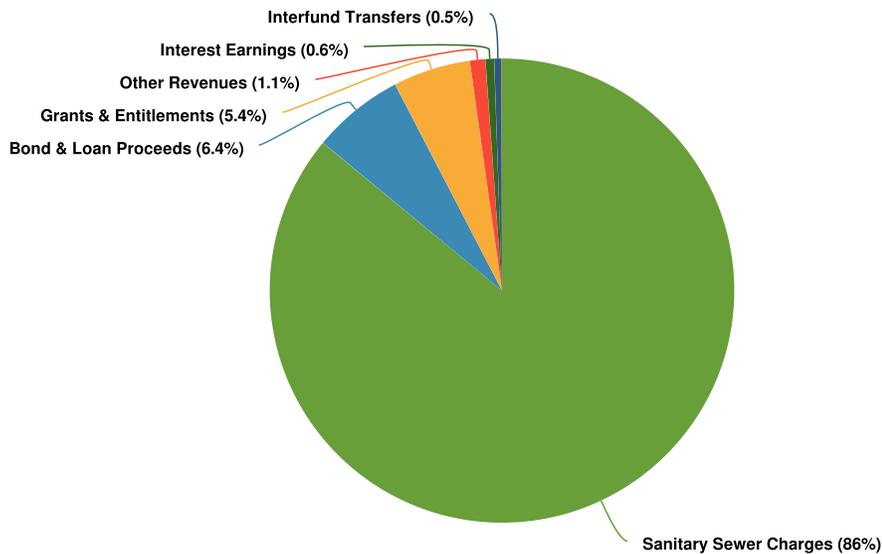
Water Protection Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$26,430,317	\$37,829,521
Revenues				
Fines	\$195,718	\$57,171	\$175,000	\$0
User Charges	\$500	\$500	\$500	\$500
Sanitary Sewer Charges	\$30,923,094	\$30,253,111	\$32,032,872	\$33,510,698
Charges for Services	\$9,357	\$9,352	\$10,000	\$9,000
Other Revenues	-\$48,801	\$332,295	\$151,697	\$418,000
Principal Earnings	\$541	\$240	\$500	\$500
Interest Earnings	\$336,991	\$655,043	\$383,320	\$233,700
Grants & Entitlements	\$4,000	\$95,512	\$1,507,200	\$2,100,000
Interfund Transfers	\$3,578,300	\$383,455	\$200,000	\$200,000
Bond & Loan Proceeds	\$9,290,658	\$4,215,520	\$11,652,000	\$2,500,000
Total Revenues:	\$44,290,358	\$36,002,200	\$46,113,089	\$38,972,398
Expenditures				

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Salary & Wages	\$3,664,975	\$3,725,673	\$4,306,980	\$4,614,626
Employee Benefits	\$1,782,004	\$1,700,149	\$2,041,166	\$2,179,440
Materials & Supplies	\$759,024	\$756,281	\$852,776	\$890,936
Outside Services	\$5,320,364	\$6,093,368	\$6,111,752	\$6,419,647
Capital Outlay	\$650,987	\$682,014	\$572,325	\$270,000
Capital Improvements	\$5,425,699	\$2,501,292	\$3,675,000	\$10,918,000
Debt Charges	\$15,797,004	\$14,663,387	\$15,342,133	\$16,431,209
Computer Network Transfer	\$57,375	\$57,375	\$99,540	\$120,712
Interfund Transfers	\$1,487,194	\$1,457,461	\$1,504,099	\$1,616,897
Insurance and Other Charges	\$279,824	\$307,118	\$334,159	\$460,254
Total Expenditures:	\$35,224,451	\$31,944,118	\$34,839,930	\$43,921,721
Total Revenues Less Expenditures:	\$9,065,908	\$4,058,081	\$11,273,159	-\$4,949,323
Ending Fund Balance:	N/A	N/A	\$37,703,476	\$32,880,198

Revenues by Source

Projected 2025 Revenues by Source

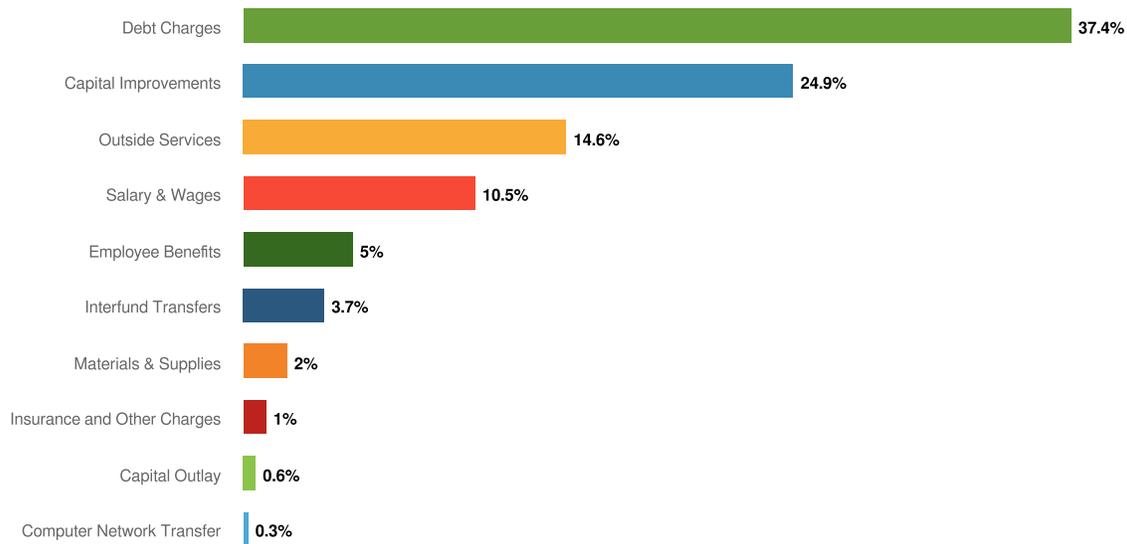


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Fines	\$195,718	\$57,171	\$175,000	\$0	-100%
User Charges	\$500	\$500	\$500	\$500	0%
Sanitary Sewer Charges	\$30,923,094	\$30,253,111	\$32,032,872	\$33,510,698	4.4%
Charges for Services	\$9,357	\$9,352	\$10,000	\$9,000	0%
Other Revenues	-\$48,801	\$332,295	\$151,697	\$418,000	192.3%
Principal Earnings	\$541	\$240	\$500	\$500	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interest Earnings	\$336,991	\$655,043	\$383,320	\$233,700	0%
Grants & Entitlements	\$4,000	\$95,512	\$1,507,200	\$2,100,000	N/A
Interfund Transfers	\$3,578,300	\$383,455	\$200,000	\$200,000	0%
Bond & Loan Proceeds	\$9,290,658	\$4,215,520	\$11,652,000	\$2,500,000	25%
Total Revenue Source:	\$44,290,358	\$36,002,200	\$46,113,089	\$38,972,398	12.2%

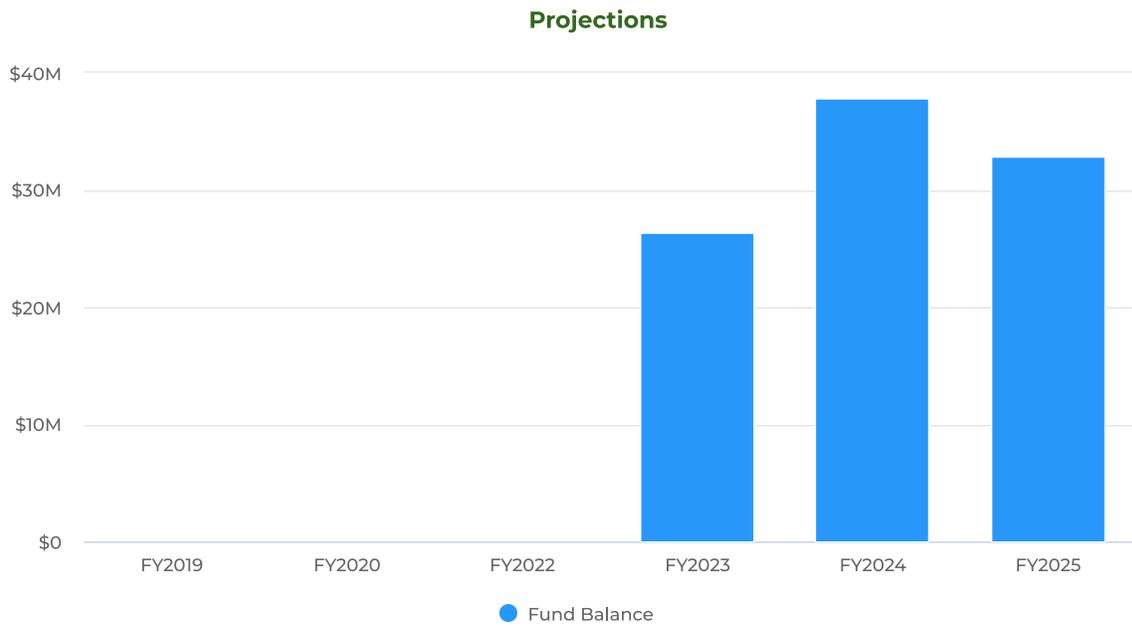
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$3,664,975	\$3,725,673	\$4,306,980	\$4,614,626	4.5%
Employee Benefits	\$1,782,004	\$1,700,149	\$2,041,166	\$2,179,440	-2.8%
Materials & Supplies	\$759,024	\$756,281	\$852,776	\$890,936	-1.1%
Outside Services	\$5,320,364	\$6,093,368	\$6,111,752	\$6,419,647	9.9%
Capital Outlay	\$650,987	\$682,014	\$572,325	\$270,000	-52.2%
Capital Improvements	\$5,425,699	\$2,501,292	\$3,675,000	\$10,918,000	181.8%
Debt Charges	\$15,797,004	\$14,663,387	\$15,342,133	\$16,431,209	7.1%
Computer Network Transfer	\$57,375	\$57,375	\$99,540	\$120,712	21.3%
Interfund Transfers	\$1,487,194	\$1,457,461	\$1,504,099	\$1,616,897	7.5%
Insurance and Other Charges	\$279,824	\$307,118	\$334,159	\$460,254	37.7%
Total Expense Objects:	\$35,224,451	\$31,944,118	\$34,839,930	\$43,921,721	25.1%

Fund Balance





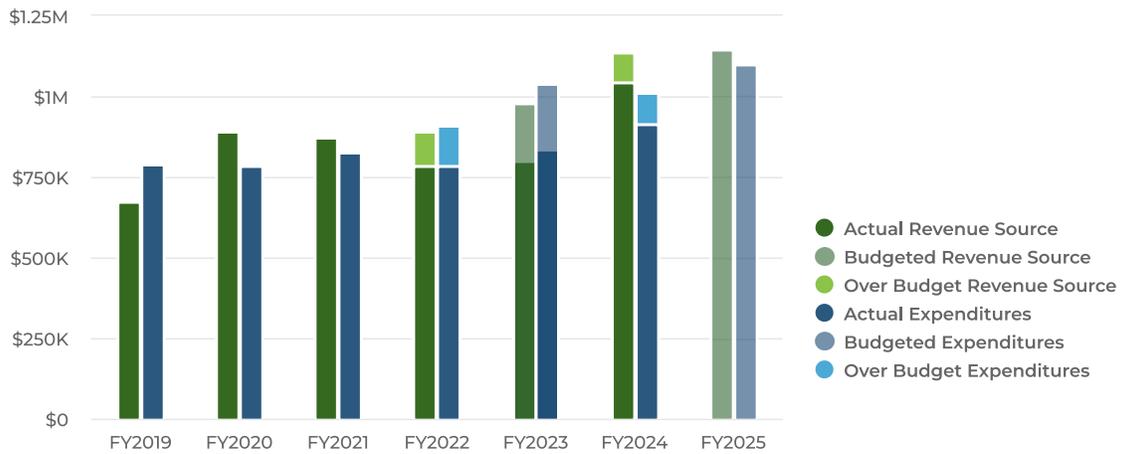
Municipal Golf Fund

Municipal Golf Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of Fairview Golf Course and the acquisition, construction, or repair of capital projects associated with Fairview Golf Course.

Summary

The City of St Joseph is projecting \$1.15M of revenue in FY2025, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 20.0% or \$183.14K to \$1.1M in FY2025.

The Golf Fund operated at a deficit for multiple years before FY21. However, when COVID-19 began, the game of golf experienced a resurgence and the Golf Fund operated at a surplus for three years. The surplus leveled off in FY24. In FY25, the fund is anticipated to operate again at a deficit of \$24,119 but maintain a positive fund balance of \$12,604. Recent capital improvements funded by the Parks Sales Tax and American Rescue Plan Act funds, have improved conditions at Fairview Golf Course, which are designed to contribute to increased revenue in future years.



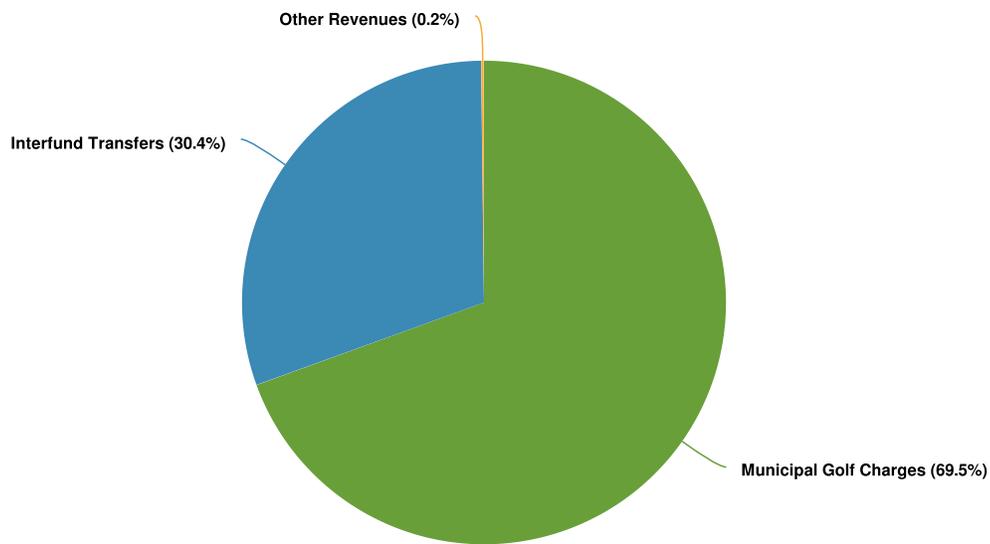
Municipal Golf Fund Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Beginning Fund Balance:	N/A	N/A	\$21,258	\$36,723
Revenues				
Municipal Golf Charges	\$783,655	\$779,235	\$723,590	\$799,400
Other Revenues	\$7,317	\$12,707	\$3,703	\$2,000
Interest Earnings	\$365	-\$1,133	\$954	-\$349
Interfund Transfers	\$103,688	\$233,288	\$349,311	\$349,311
Total Revenues:	\$895,025	\$1,024,097	\$1,077,558	\$1,150,362
Expenditures				
Salary & Wages	\$357,601	\$379,329	\$445,998	\$441,722
Employee Benefits	\$108,061	\$106,504	\$116,586	\$127,656
Materials & Supplies	\$207,646	\$224,103	\$193,924	\$229,020
Outside Services	\$224,899	\$315,417	\$280,528	\$277,450

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted
Capital Improvements	\$0	\$0	\$9,500	\$0
Computer Network Transfer	\$5,625	\$5,625	\$7,110	\$9,168
Interfund Transfers	\$1,621	\$1,621	\$1,621	\$1,621
Insurance and Other Charges	\$7,079	\$7,228	\$6,826	\$12,905
Total Expenditures:	\$912,532	\$1,039,826	\$1,062,093	\$1,099,542
Total Revenues Less Expenditures:	-\$17,507	-\$15,729	\$15,465	\$50,820
Ending Fund Balance:	N/A	N/A	\$36,723	\$87,543

Revenues by Source

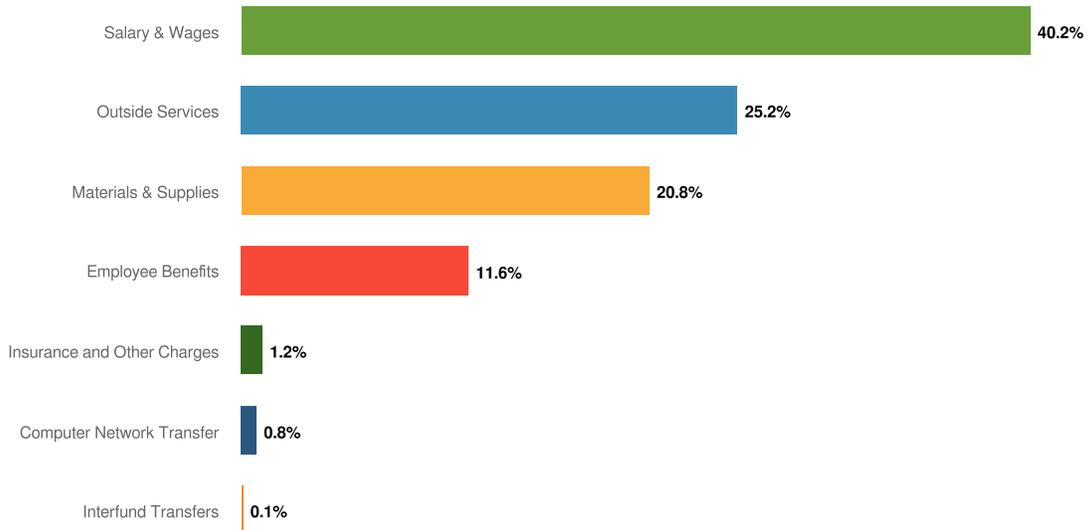
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Municipal Golf Charges	\$783,655	\$779,235	\$723,590	\$799,400	14.7%
Other Revenues	\$7,317	\$12,707	\$3,703	\$2,000	0%
Interest Earnings	\$365	-\$1,133	\$954	-\$349	-449%
Interfund Transfers	\$103,688	\$233,288	\$349,311	\$349,311	0%
Total Revenue Source:	\$895,025	\$1,024,097	\$1,077,558	\$1,150,362	9.7%

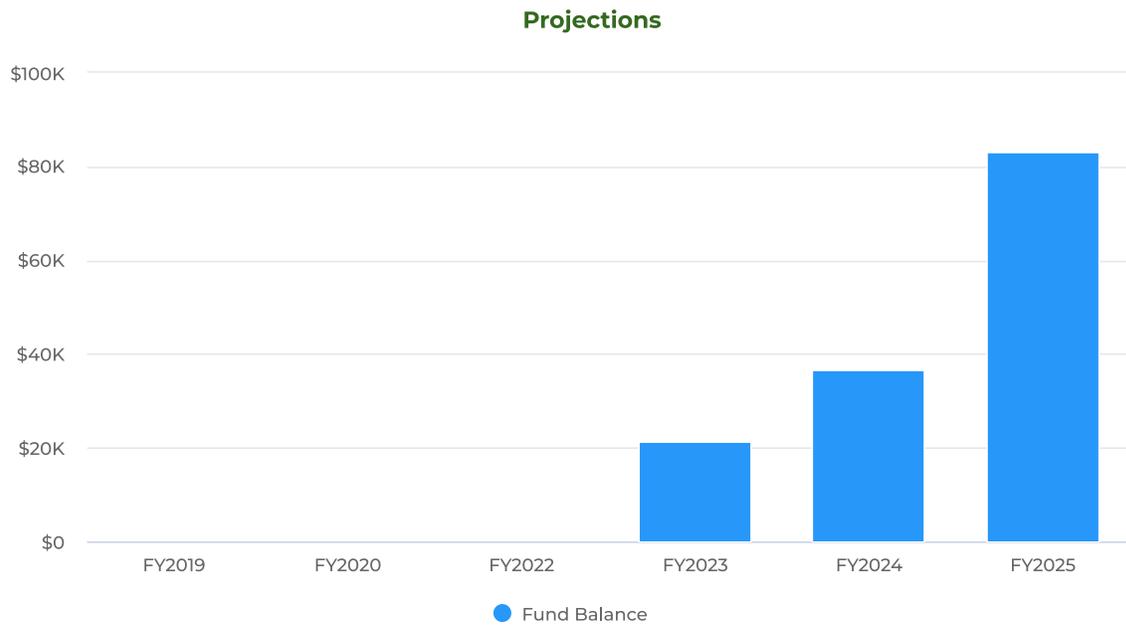
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$357,601	\$379,329	\$445,998	\$441,722	20.3%
Employee Benefits	\$108,061	\$106,504	\$116,586	\$127,656	3.8%
Materials & Supplies	\$207,646	\$224,103	\$193,924	\$229,020	11.1%
Outside Services	\$224,899	\$315,417	\$280,528	\$277,450	42.3%
Capital Improvements	\$0	\$0	\$9,500	\$0	-100%
Computer Network Transfer	\$5,625	\$5,625	\$7,110	\$9,168	28.9%
Interfund Transfers	\$1,621	\$1,621	\$1,621	\$1,621	0%
Insurance and Other Charges	\$7,079	\$7,228	\$6,826	\$12,905	89.1%
Total Expense Objects:	\$912,532	\$1,039,826	\$1,062,093	\$1,099,542	20%

Fund Balance





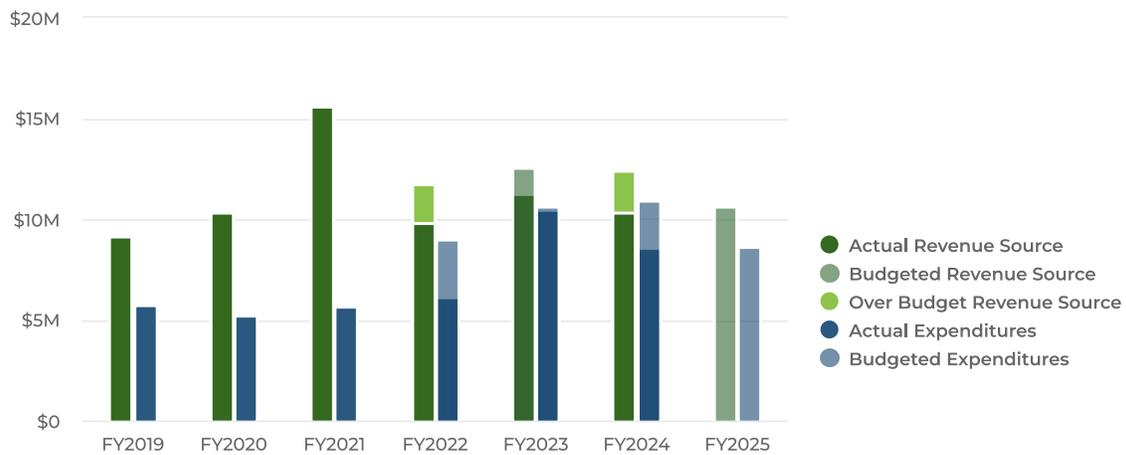
Mass Transit Fund

The Mass Transit Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of the municipal transit system known as Go St. Joe and the acquisition, construction, or repair of capital projects associated the transit system. Mass Transit Fund receives revenues from utility taxes (gas, electric, and water service), a dedicated sales tax, fares and ticket revenue, Federal Transit Administration Grants, and other grants.

Summary

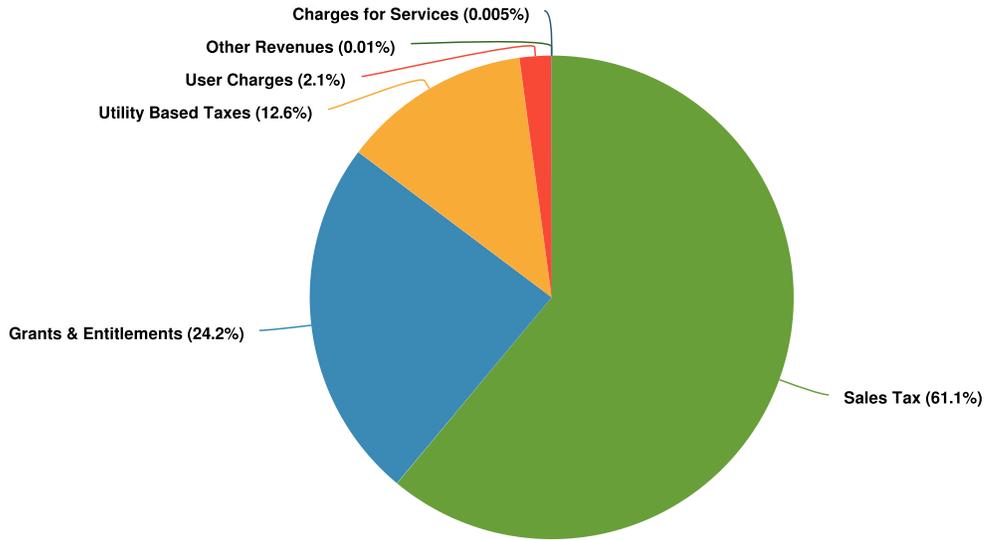
The City of St Joseph is projecting \$10.64M of revenue in FY2025, which represents a 2.5% increase over the prior year. Budgeted expenditures are projected to decrease by 21.1% or \$2.31M to \$8.64M in FY2025.

The Mass Transit Fund is projected to enter the fiscal year with a healthy fund balance of approximately \$39,662,870 and increase to \$41,663,154 by the end of FY25. The fund balance has been accumulating by design with a long-term plan to redesign the way the transit system operates to utilize Belt Highway as a main corridor with improved pedestrian access along the route.



Revenues by Source

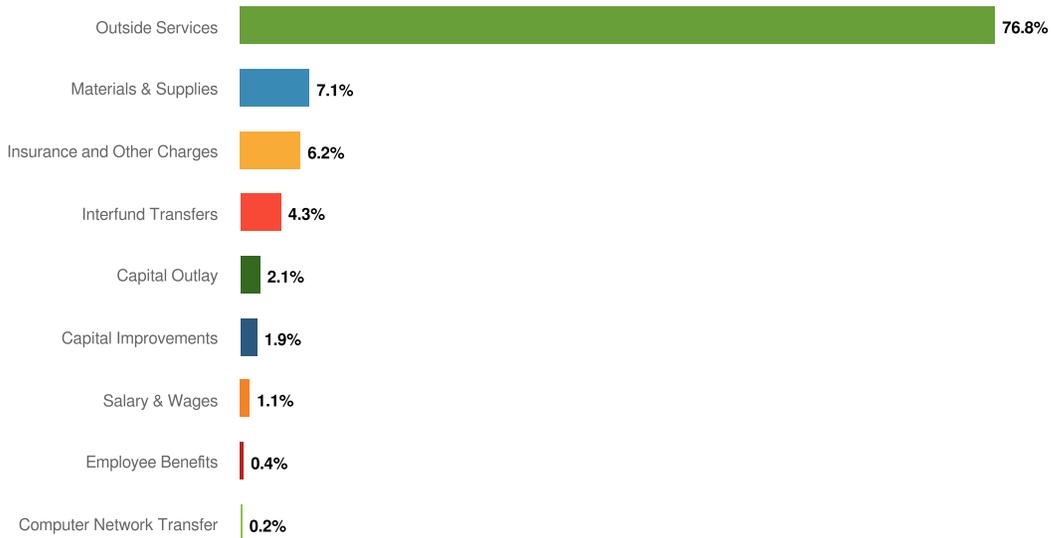
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Utility Based Taxes	\$1,158,976	\$1,309,188	\$1,331,310	\$1,340,410	-0.8%
Sales Tax	\$5,759,157	\$6,082,069	\$6,455,518	\$6,495,087	2.2%
User Charges	\$282,359	\$245,062	\$216,400	\$225,000	-5.7%
Charges for Services	\$641	\$589	\$500	\$500	0%
Other Revenues	\$48,499	-\$214,346	\$2,400	\$1,500	0%
Interest Earnings	\$229,486	\$629,870	\$281,456	\$0	0%
Grants & Entitlements	\$4,314,370	\$2,500,233	\$3,137,682	\$2,576,000	5.7%
Total Revenue Source:	\$11,793,488	\$10,552,664	\$11,425,266	\$10,638,497	2.5%

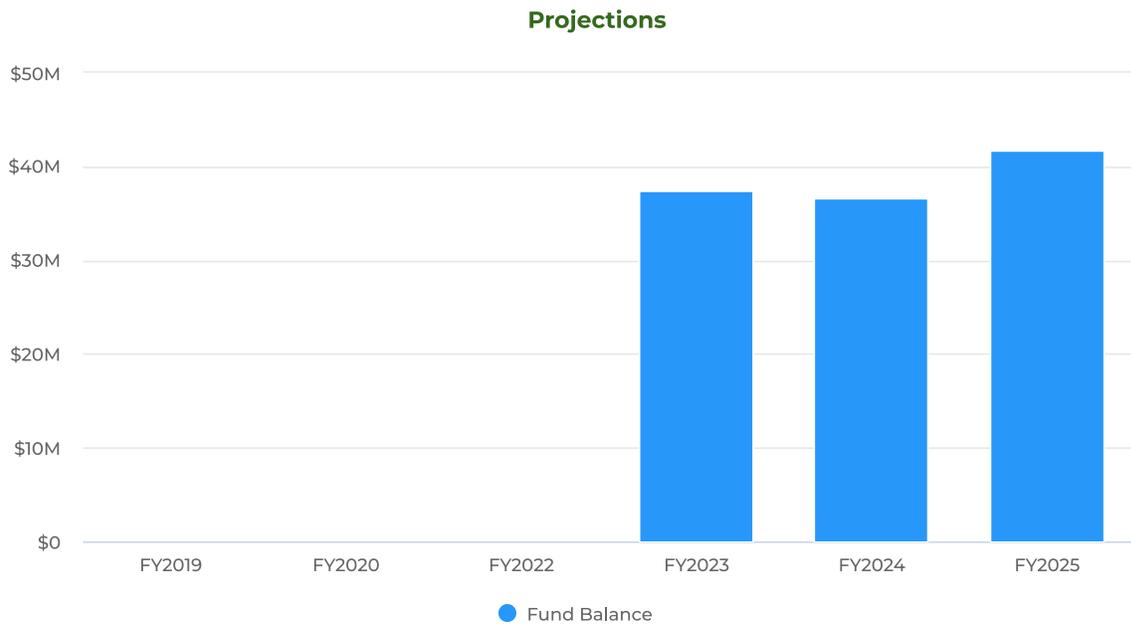
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages			\$92,000	\$94,944	N/A
Employee Benefits	\$2,628	\$3,313	\$36,607	\$36,042	975.9%
Materials & Supplies	\$494,233	\$568,046	\$560,495	\$610,460	-5%
Outside Services	\$5,022,083	\$5,752,976	\$6,646,958	\$6,630,817	-2.1%
Capital Outlay	\$0	\$0	\$1,296,564	\$177,500	163%
Capital Improvements	\$59,600	\$7,311	\$2,700,000	\$163,000	-93.9%
Computer Network Transfer	\$10,125	\$10,125	\$12,798	\$15,280	19.4%
Interfund Transfers	\$295,131	\$292,514	\$363,883	\$371,504	2.1%
Insurance and Other Charges	\$286,667	\$305,583	\$528,670	\$538,666	31.8%
Total Expense Objects:	\$6,170,468	\$6,939,867	\$12,237,975	\$8,638,213	-21.1%

Fund Balance





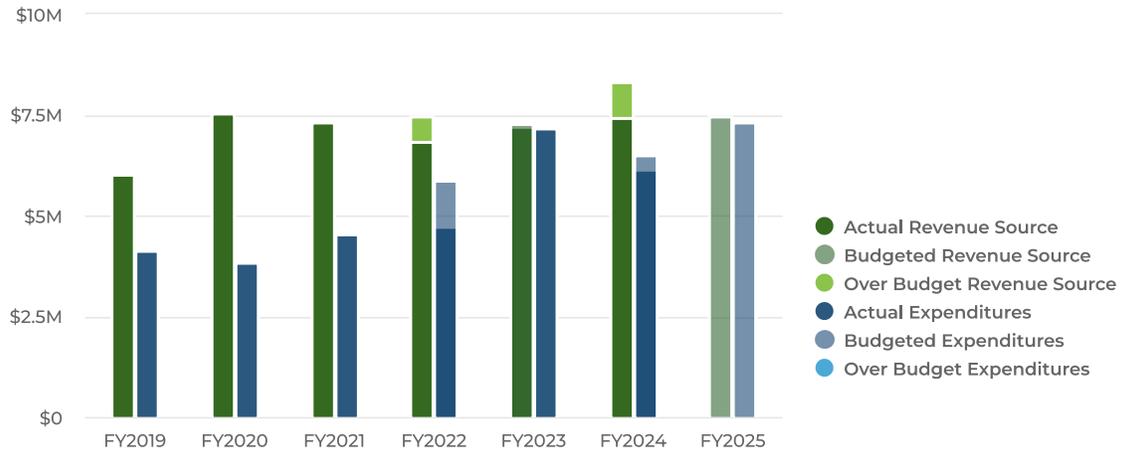
Landfill Fund

Landfill Transit Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of the St. Joseph Sanitary Landfill and the acquisition, construction, or repair of capital projects associated with the public transit system.

Summary

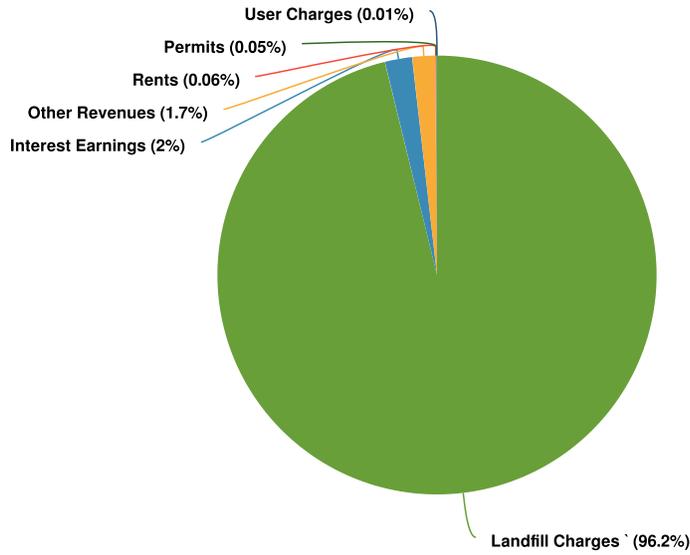
The City of St Joseph is projecting \$7.47M of revenue in FY2025, which represents a 0.3% increase over the prior year. Budgeted expenditures are projected to increase by 12.9% or \$838.13K to \$7.34M in FY2025.

Landfill Fund capital expenditures in FY25 are projected to increase to a total nearly \$2.1 million to purchase necessary heavy equipment and continue with design and construction of new landfill cells that will be necessary for the placement of solid waste.



Revenues by Source

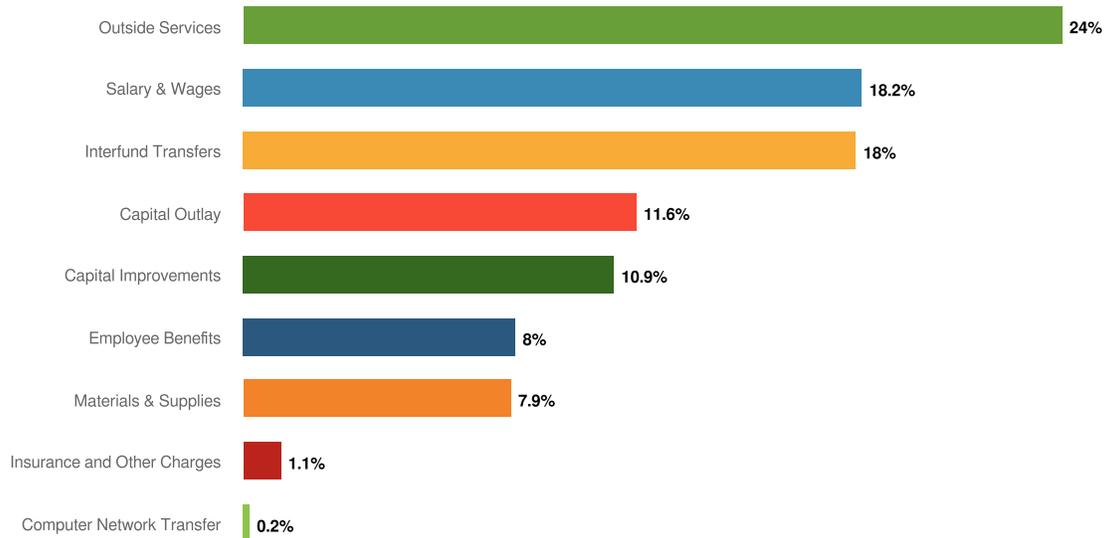
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Permits	\$3,375	\$4,795	\$4,500	\$3,500	-12.5%
Rents	\$4,551	\$4,570	\$4,570	\$4,570	0%
User Charges	\$1,000	\$1,000	\$0	\$1,000	0%
Landfill Charges `	\$7,170,666	\$6,965,790	\$6,870,000	\$7,185,000	-1%
Other Revenues	\$152,365	-\$47,769	\$18,195	\$125,200	317.3%
Interest Earnings	\$144,309	\$357,007	\$144,895	\$150,000	0%
Total Revenue Source:	\$7,476,267	\$7,285,393	\$7,042,160	\$7,469,270	0.3%

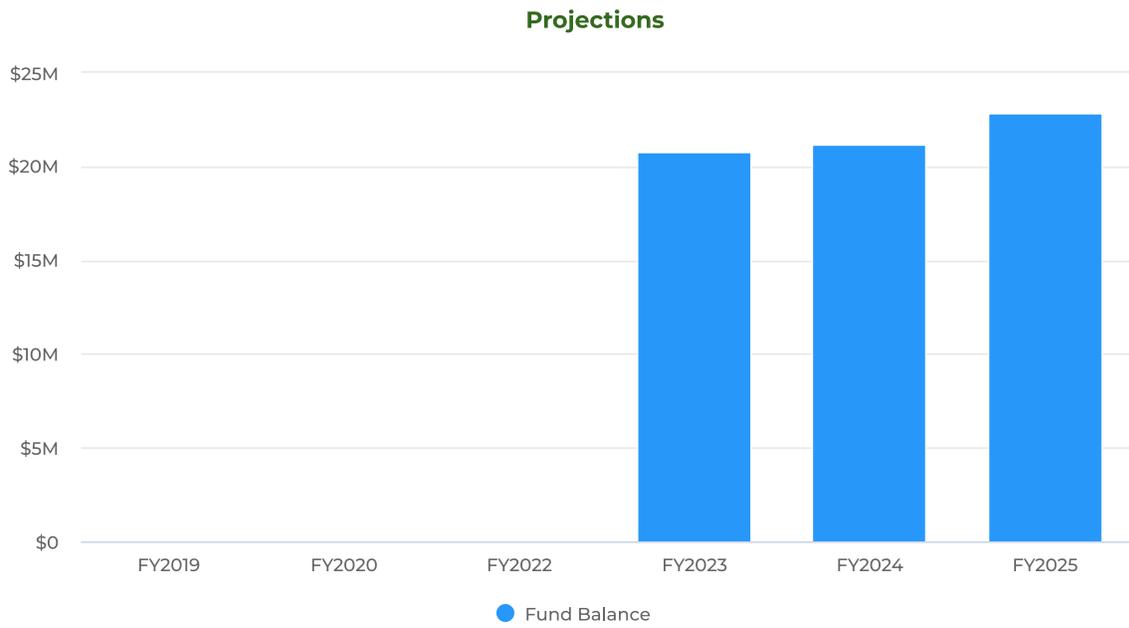
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Salary & Wages	\$967,456	\$1,042,455	\$1,164,540	\$1,336,919	29.2%
Employee Benefits	\$409,278	\$407,949	\$491,619	\$589,287	20.4%
Materials & Supplies	\$484,941	\$544,612	\$551,272	\$577,845	4.8%
Outside Services	\$655,913	\$877,557	\$1,432,515	\$1,765,526	22.6%
Capital Outlay	\$571,770	\$1,446,098	\$1,488,300	\$851,347	-42.9%
Capital Improvements	\$223,251	\$647,306	\$125,000	\$800,000	540%
Computer Network Transfer	\$9,000	\$9,000	\$11,376	\$15,280	34.3%
Interfund Transfers	\$1,405,967	\$1,313,753	\$1,317,760	\$1,322,540	0.4%
Insurance and Other Charges	\$31,408	\$39,387	\$53,834	\$82,414	88%
Total Expense Objects:	\$4,758,985	\$6,328,117	\$6,636,216	\$7,341,158	12.9%

Fund Balance

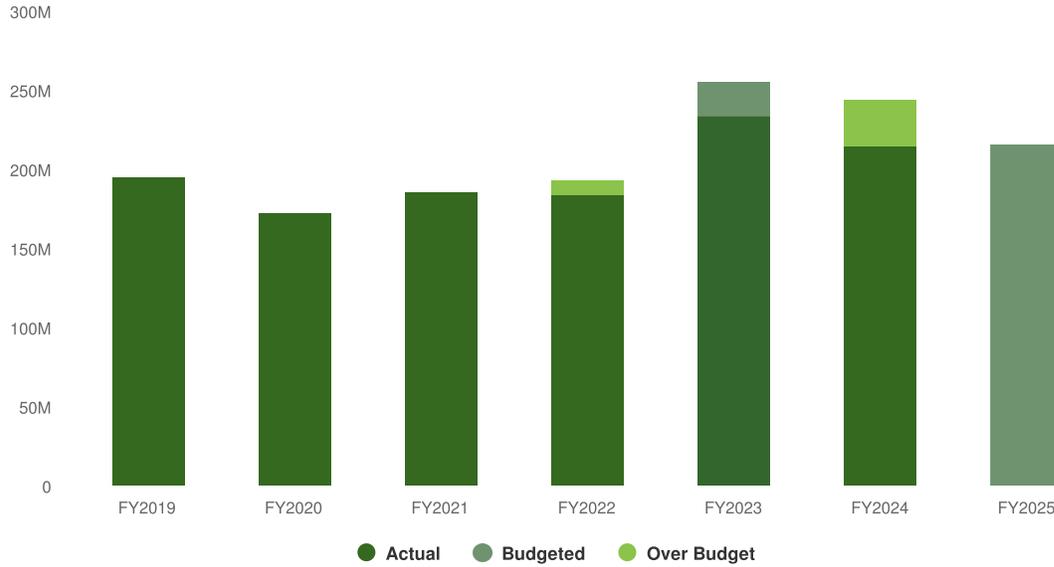


FUNDING SOURCES

All Budgeted Funds

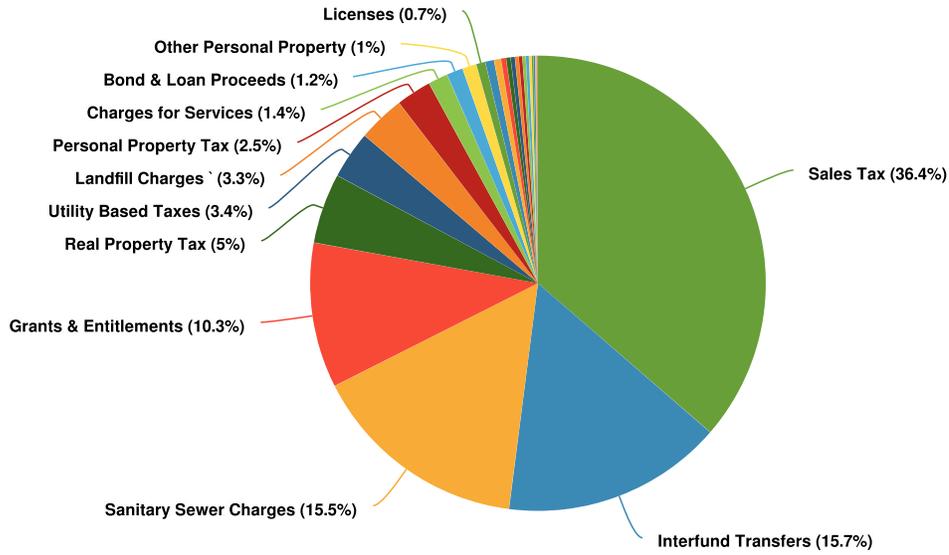
\$215,938,975 **\$1,314,067**
(0.61% vs. prior year)

Total Revenue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



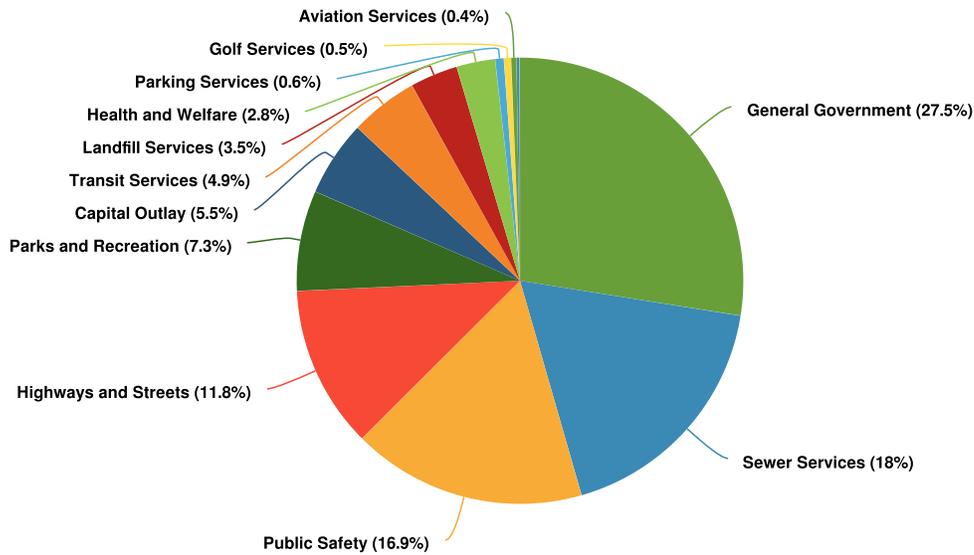
Name	FY2022 Actuals	FY2023 Actuals	FY2023 Projected Actuals	FY2024 Budgeted	FY2025 Budgeted
Revenue Source					
Real Property Tax	\$10,245,348	\$11,265,749	\$10,439,471	\$10,891,676	\$10,756,429
Total Real Property Tax:	\$10,245,348	\$11,265,749	\$10,439,471	\$10,891,676	\$10,756,429
Personal Property Tax	\$5,163,038	\$6,045,874	\$5,317,831	\$5,360,330	\$5,407,042
Total Personal Property Tax:	\$5,163,038	\$6,045,874	\$5,317,831	\$5,360,330	\$5,407,042
Other Personal Property	\$5,259,541	\$4,393,022	\$4,191,195	\$2,988,311	\$2,174,124
Total Other Personal Property:	\$5,259,541	\$4,393,022	\$4,191,195	\$2,988,311	\$2,174,124
Utility Based Taxes	\$6,539,053	\$7,349,384	\$7,294,048	\$7,152,092	\$7,306,185
Total Utility Based Taxes:	\$6,539,053	\$7,349,384	\$7,294,048	\$7,152,092	\$7,306,185
Sales Tax					
Sales Taxes	\$57,269,815	\$65,093,974	\$64,413,802	\$71,130,472	\$71,378,087
Motor Fuel Taxes	\$4,176,825	\$4,594,147	\$4,263,512	\$4,425,991	\$4,600,000
Cigarette Tax	\$301,057	\$284,468	\$292,379	\$285,000	\$1,060,000
Hotel/Motel Taxes	\$1,307,410	\$1,446,251	\$1,448,832	\$1,448,832	\$1,500,000
Total Sales Tax:	\$63,055,107	\$71,418,839	\$70,418,525	\$77,290,295	\$78,538,087
Licenses	\$1,400,202	\$1,492,706	\$1,404,814	\$1,405,898	\$1,404,132
Total Licenses:	\$1,400,202	\$1,492,706	\$1,404,814	\$1,405,898	\$1,404,132
Permits	\$269,615	\$549,576	\$422,635	\$422,635	\$645,895

Name	FY2022 Actuals	FY2023 Actuals	FY2023 Projected Actuals	FY2024 Budgeted	FY2025 Budgeted
Total Permits:	\$269,615	\$549,576	\$422,635	\$422,635	\$645,895
Fines	\$749,925	\$667,782	\$663,448	\$653,261	\$576,261
Total Fines:	\$749,925	\$667,782	\$663,448	\$653,261	\$576,261
Rents					
Charges for Services	\$911,050	\$885,873	\$847,547	\$875,000	\$850,000
Rents	\$439,087	\$494,533	\$464,077	\$450,509	\$467,947
Total Rents:	\$1,350,137	\$1,380,406	\$1,311,624	\$1,325,509	\$1,317,947
Parking Fees	\$68,056	\$82,006	\$67,074	\$69,074	\$70,100
Total Parking Fees:	\$68,056	\$82,006	\$67,074	\$69,074	\$70,100
Inspection Fees	\$367,370	\$714,308	\$547,047	\$513,500	\$518,500
Total Inspection Fees:	\$367,370	\$714,308	\$547,047	\$513,500	\$518,500
Health Fees	\$439,534	\$462,555	\$449,559	\$455,150	\$465,600
Total Health Fees:	\$439,534	\$462,555	\$449,559	\$455,150	\$465,600
Recreation Fees	\$523,203	\$599,654	\$522,489	\$527,980	\$550,480
Total Recreation Fees:	\$523,203	\$599,654	\$522,489	\$527,980	\$550,480
Nature Center User Fees	\$77,391	\$85,528	\$77,000	\$77,000	\$84,000
Total Nature Center User Fees:	\$77,391	\$85,528	\$77,000	\$77,000	\$84,000
Civic Facilities Charges	\$425,404	\$442,065	\$335,200	\$335,200	\$420,220
Total Civic Facilities Charges:	\$425,404	\$442,065	\$335,200	\$335,200	\$420,220
Municipal Golf Charges	\$783,655	\$779,235	\$693,000	\$697,100	\$799,400
Total Municipal Golf Charges:	\$783,655	\$779,235	\$693,000	\$697,100	\$799,400
Bode Ice Arena Charges	\$254,683	\$280,130	\$271,000	\$271,000	\$275,200
Total Bode Ice Arena Charges:	\$254,683	\$280,130	\$271,000	\$271,000	\$275,200
User Charges	\$283,859	\$246,562	\$238,920	\$240,000	\$226,500
Total User Charges:	\$283,859	\$246,562	\$238,920	\$240,000	\$226,500
Sanitary Sewer Charges	\$30,923,094	\$30,253,111	\$30,561,000	\$32,087,409	\$33,510,698
Total Sanitary Sewer Charges:	\$30,923,094	\$30,253,111	\$30,561,000	\$32,087,409	\$33,510,698
Landfill Charges `	\$7,170,666	\$6,965,790	\$7,045,520	\$7,260,000	\$7,185,000
Total Landfill Charges `:	\$7,170,666	\$6,965,790	\$7,045,520	\$7,260,000	\$7,185,000
Charges for Services					
Grants - Operating	\$538,126	\$603,047	\$546,500	\$665,038	\$672,449

Name	FY2022 Actuals	FY2023 Actuals	FY2023 Projected Actuals	FY2024 Budgeted	FY2025 Budgeted
Grant Type Contributions	\$77,667	\$81,547	\$81,550	\$85,628	\$88,367
Charges for Services	\$1,206,356	\$1,791,248	\$1,616,202	\$1,782,600	\$2,275,525
Total Charges for Services:	\$1,822,150	\$2,475,843	\$2,244,252	\$2,533,266	\$3,036,341
Other Revenues					
Investment Income	-\$13,997,002	\$2,674,711	\$0	\$0	\$0
Other	\$5,639,563	\$3,905,028	\$1,779,083	\$554,677	\$1,069,806
Total Other Revenues:	-\$8,357,439	\$6,579,739	\$1,779,083	\$554,677	\$1,069,806
Trust & Agency Revenues	\$1,852,007	\$2,884,197	\$0	\$0	\$0
Total Trust & Agency Revenues:	\$1,852,007	\$2,884,197	\$0	\$0	\$0
Principal Earnings					
Special Assessments	\$26,308	\$25,862	\$25,000	\$25,000	\$25,000
Other	\$11,379	\$65,157	\$0		\$0
Total Principal Earnings:	\$37,686	\$91,019	\$25,000	\$25,000	\$25,000
Interest Earnings					
Investment Income	\$2,170,276	\$3,804,029	\$1,077,497	\$600,418	\$704,703
Total Interest Earnings:	\$2,170,276	\$3,804,029	\$1,077,497	\$600,418	\$704,703
Grants & Entitlements					
Grants - Operating	\$15,333,920	\$9,835,023	\$13,102,158	\$9,844,098	\$20,766,908
Grants - Capital	\$1,998,070	\$12,004,142	\$30,565,084	\$21,274,000	\$398,000
Grant Type Contributions	\$1,189,686	\$1,262,078	\$890,147	\$874,890	\$1,113,764
Total Grants & Entitlements:	\$18,521,677	\$23,101,243	\$44,557,389	\$31,992,988	\$22,278,672
Computer Network Transfer					
Transfers In	\$150,750	\$150,750	\$150,750	\$247,428	\$265,872
Total Computer Network Transfer:	\$150,750	\$150,750	\$150,750	\$247,428	\$265,872
Interfund Transfers					
Transfers In	\$15,773,869	\$17,656,145	\$16,385,682	\$21,647,711	\$33,826,782
Total Interfund Transfers:	\$15,773,869	\$17,656,145	\$16,385,682	\$21,647,711	\$33,826,782
Bond & Loan Proceeds	\$25,756,247	\$4,215,520	\$25,432,337	\$7,000,000	\$2,500,000
Total Bond & Loan Proceeds:	\$25,756,247	\$4,215,520	\$25,432,337	\$7,000,000	\$2,500,000
Total Revenue Source:	\$193,076,102	\$206,432,767	\$233,923,389	\$214,624,908	\$215,938,975

Revenue by Department

Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Non-Departmental					
Non-Departmental	-\$7,645,337	\$8,601,481	\$0	\$38,035	N/A
Total Non-Departmental:	-\$7,645,337	\$8,601,481	\$0	\$38,035	N/A
General Government					
Mayor & City Council	\$850		\$0	\$0	0%
Municipal Court	\$330,367	\$394,859	\$385,177	\$389,710	1.2%
City Manager	\$24,080	\$6,358	\$379,550	\$409,500	7.9%
Human Resources	\$15	\$94	\$0	\$0	0%
Legal	\$0	\$250	\$125,000	\$100,000	-20%
St. Joseph Museums	\$553,701	\$622,155	\$594,616	\$565,886	-4.8%
Planning & Community Developmt	\$3,925,108	\$4,167,392	\$4,480,540	\$4,486,039	0.1%
Administrative Services	\$164,162	\$230,377	\$74,073	\$74,369	0.4%
TIF Projects	\$10,729,595	\$7,445,471	\$2,592,101	\$1,787,131	-31.1%
Gaming Initiatives	\$914,342	\$896,620	\$875,000	\$850,000	-2.9%
Public Works	\$0	\$0	\$0	\$1,590,000	N/A
Non-Departmental	\$41,001,517	\$40,056,496	\$38,915,793	\$48,589,890	24.9%
Comm & Community Engagement	\$0	\$0	\$287,878	\$530,872	84.4%
Capital Projects	\$50,000	\$50,000	\$50,000	\$50,000	0%
Total General Government:	\$57,693,736	\$53,870,072	\$48,759,728	\$59,423,397	21.9%

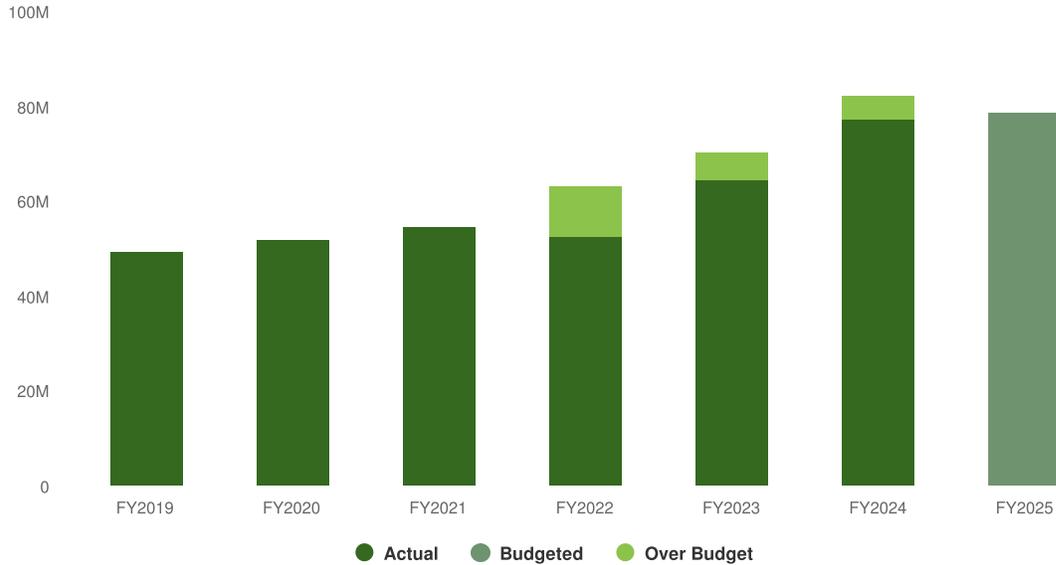
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Safety					
Police	\$3,992,049	\$8,878,349	\$17,248,639	\$19,242,851	11.6%
Fire	\$3,933,579	\$4,994,430	\$6,929,174	\$8,050,236	16.2%
Non-Departmental	\$7,685,029	\$8,164,509	\$8,474,335	\$9,284,191	9.6%
Total Public Safety:	\$15,610,657	\$22,037,288	\$32,652,148	\$36,577,278	12%
Highways and Streets					
Public Works	\$18,535,444	\$20,919,299	\$20,299,640	\$23,875,447	17.6%
Capital Projects	\$1,469,938	\$1,548,562	\$1,493,988	\$1,545,186	3.4%
Total Highways and Streets:	\$20,005,382	\$22,467,860	\$21,793,628	\$25,420,633	16.6%
Health and Welfare					
Planning & Community Developmt	\$872,899	\$879,937	\$977,217	\$897,556	-8.2%
Public Health	\$5,284,358	\$5,301,845	\$4,913,831	\$5,146,060	4.7%
Total Health and Welfare:	\$6,157,257	\$6,181,781	\$5,891,048	\$6,043,616	2.6%
Parks and Recreation					
Parks & Recreation	\$5,837,697	\$7,447,907	\$6,834,892	\$7,053,684	3.2%
Non-Departmental	\$10,368,985	\$9,098,458	\$8,845,641	\$8,654,708	-2.2%
Total Parks and Recreation:	\$16,206,682	\$16,546,365	\$15,680,533	\$15,708,392	0.2%
Golf Services					
Parks & Recreation	\$872,716	\$1,003,066	\$1,026,311	\$1,128,162	9.9%
Capital Projects	\$22,309	\$21,031	\$22,200	\$22,200	0%
Total Golf Services:	\$895,025	\$1,024,097	\$1,048,511	\$1,150,362	9.7%
Public Works					
Planning & Community Developmt	\$10,867	\$9,804	\$92,500	\$507,500	448.6%
Total Public Works:	\$10,867	\$9,804	\$92,500	\$507,500	448.6%
Aviation Services					
Public Works	\$501,433	\$502,786	\$473,204	\$794,333	67.9%
Capital Projects	\$1,940,213	\$11,981,376	\$21,000,000	\$0	-100%
Total Aviation Services:	\$2,441,646	\$12,484,162	\$21,473,204	\$794,333	-96.3%
Parking Services					
Public Works	\$303,819	\$342,132	\$398,827	\$374,103	-6.2%
Capital Projects	\$253,851	\$288,852	\$253,853	\$958,290	277.5%
Total Parking Services:	\$557,670	\$630,984	\$652,680	\$1,332,393	104.1%
Sewer Services					
Administrative Services	\$12,767	\$16,870	\$12,000	\$12,000	0%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Works	\$32,113,172	\$31,145,038	\$32,481,409	\$34,129,698	5.1%
Capital Projects	\$12,164,419	\$4,840,292	\$2,230,700	\$4,830,700	116.6%
Total Sewer Services:	\$44,290,358	\$36,002,200	\$34,724,109	\$38,972,398	12.2%
Transit Services					
Public Works	\$11,735,631	\$10,552,664	\$10,207,410	\$10,440,497	2.3%
Capital Projects	\$57,857	\$0	\$174,000	\$198,000	13.8%
Total Transit Services:	\$11,793,488	\$10,552,664	\$10,381,410	\$10,638,497	2.5%
Landfill Services					
Public Works	\$7,476,267	\$7,285,393	\$7,449,570	\$7,469,270	0.3%
Total Landfill Services:	\$7,476,267	\$7,285,393	\$7,449,570	\$7,469,270	0.3%
Capital Outlay					
Capital Projects	\$17,582,405	\$8,738,615	\$14,025,839	\$11,862,872	-15.4%
Total Capital Outlay:	\$17,582,405	\$8,738,615	\$14,025,839	\$11,862,872	-15.4%
Total Revenue:	\$193,076,102	\$206,432,767	\$214,624,908	\$215,938,975	0.6%

Sales Tax Summary

\$78,538,087 **\$1,247,792**
(1.61% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual



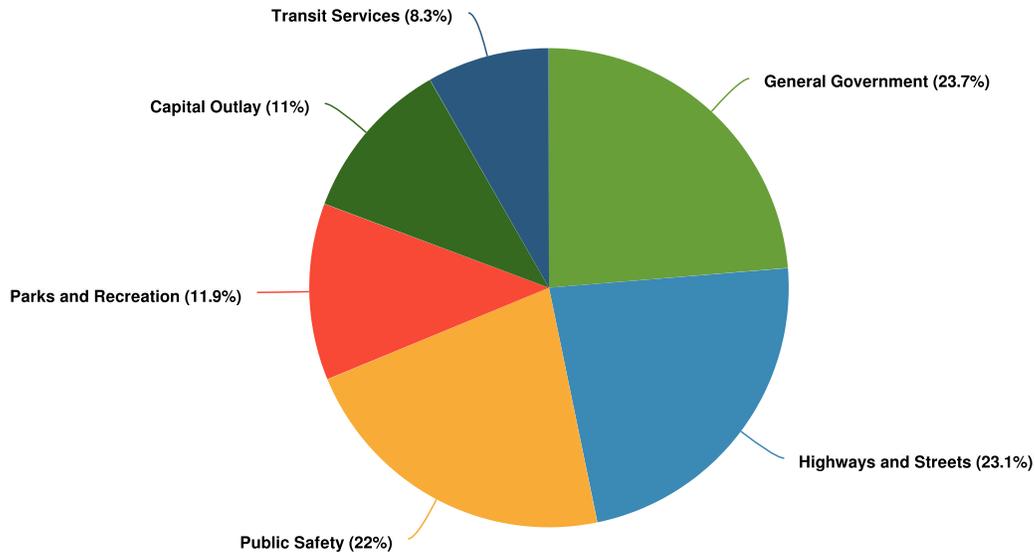
Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax					
Sales Taxes					
Non-Departmental	\$779,290	\$668,026		\$0	N/A
General Government	\$19,787,685	\$18,437,283	\$17,002,263	\$16,795,302	-1.2%
Public Safety	\$7,676,537	\$9,962,953	\$17,349,050	\$17,280,142	-0.4%
Highways and Streets	\$11,905,643	\$13,448,599	\$13,109,095	\$13,526,490	3.2%
Parks and Recreation	\$3,729,365	\$8,385,591	\$8,845,641	\$8,621,218	-2.5%
Transit Services	\$5,759,157	\$6,082,069	\$6,353,605	\$6,495,087	2.2%
Capital Outlay	\$7,632,138	\$8,109,452	\$8,470,818	\$8,659,848	2.2%
Total Sales Taxes:	\$57,269,815	\$65,093,974	\$71,130,472	\$71,378,087	0.3%
Motor Fuel Taxes					
Highways and Streets	\$4,176,825	\$4,594,147	\$4,425,991	\$4,600,000	3.9%
Total Motor Fuel Taxes:	\$4,176,825	\$4,594,147	\$4,425,991	\$4,600,000	3.9%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Cigarette Tax					
General Government	\$301,057	\$284,468	\$285,000	\$1,060,000	271.9%
Total Cigarette Tax:	\$301,057	\$284,468	\$285,000	\$1,060,000	271.9%
Hotel/Motel Taxes					
General Government	\$654,673	\$723,816	\$725,655	\$750,000	3.4%
Parks and Recreation	\$652,738	\$722,434	\$723,177	\$750,000	3.7%
Total Hotel/Motel Taxes:	\$1,307,410	\$1,446,251	\$1,448,832	\$1,500,000	3.5%
Total Sales Tax:	\$63,055,107	\$71,418,839	\$77,290,295	\$78,538,087	1.6%
Total Revenue Source:	\$63,055,107	\$71,418,839	\$77,290,295	\$78,538,087	1.6%

Revenue by Department

Projected 2025 Revenue by Department



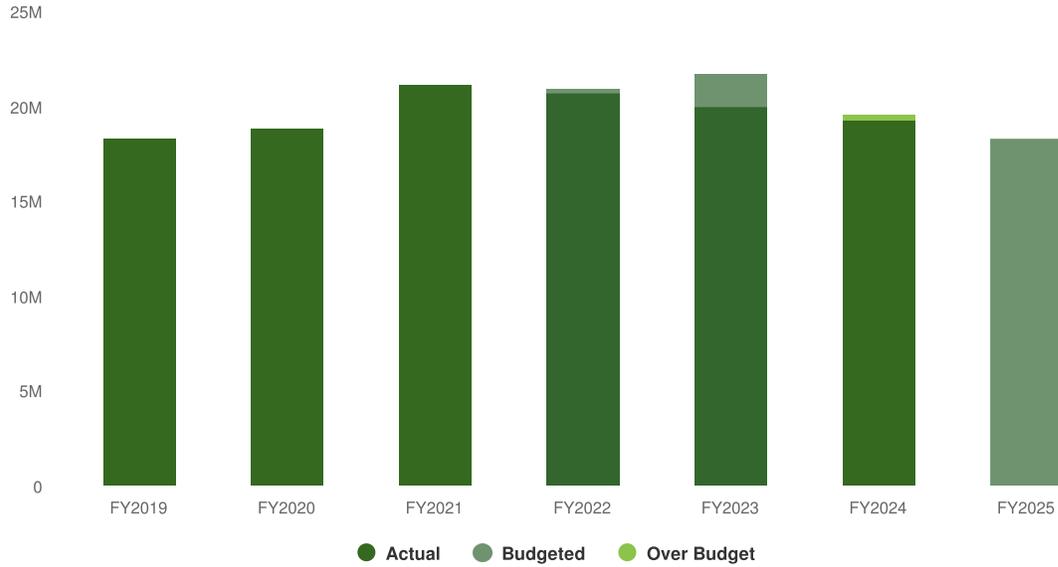
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Non-Departmental					
Non-Departmental	\$779,290	\$668,026		\$0	N/A
Total Non-Departmental:	\$779,290	\$668,026		\$0	N/A
General Government					
Planning & Community Developmnt	\$654,673	\$723,816	\$725,655	\$750,000	3.4%
TIF Projects	\$4,932,218	\$2,875,305	\$334,258	\$316,458	-5.3%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Non-Departmental	\$15,156,523	\$15,846,446	\$16,953,005	\$17,538,844	3.5%
Total General Government:	\$20,743,414	\$19,445,567	\$18,012,918	\$18,605,302	3.3%
Public Safety					
Police		\$1,855,543	\$8,882,715	\$8,621,218	-2.9%
Non-Departmental	\$7,676,537	\$8,107,410	\$8,466,335	\$8,658,924	2.3%
Total Public Safety:	\$7,676,537	\$9,962,953	\$17,349,050	\$17,280,142	-0.4%
Highways and Streets					
Public Works	\$16,082,468	\$18,042,746	\$17,535,086	\$18,126,490	3.4%
Total Highways and Streets:	\$16,082,468	\$18,042,746	\$17,535,086	\$18,126,490	3.4%
Parks and Recreation					
Parks & Recreation	\$652,738	\$722,434	\$723,177	\$750,000	3.7%
Non-Departmental	\$3,729,365	\$8,385,591	\$8,845,641	\$8,621,218	-2.5%
Total Parks and Recreation:	\$4,382,103	\$9,108,026	\$9,568,818	\$9,371,218	-2.1%
Transit Services					
Public Works	\$5,759,157	\$6,082,069	\$6,353,605	\$6,495,087	2.2%
Total Transit Services:	\$5,759,157	\$6,082,069	\$6,353,605	\$6,495,087	2.2%
Capital Outlay					
Capital Projects	\$7,632,138	\$8,109,452	\$8,470,818	\$8,659,848	2.2%
Total Capital Outlay:	\$7,632,138	\$8,109,452	\$8,470,818	\$8,659,848	2.2%
Total Revenue:	\$63,055,107	\$71,418,839	\$77,290,295	\$78,538,087	1.6%

Property Tax Summary

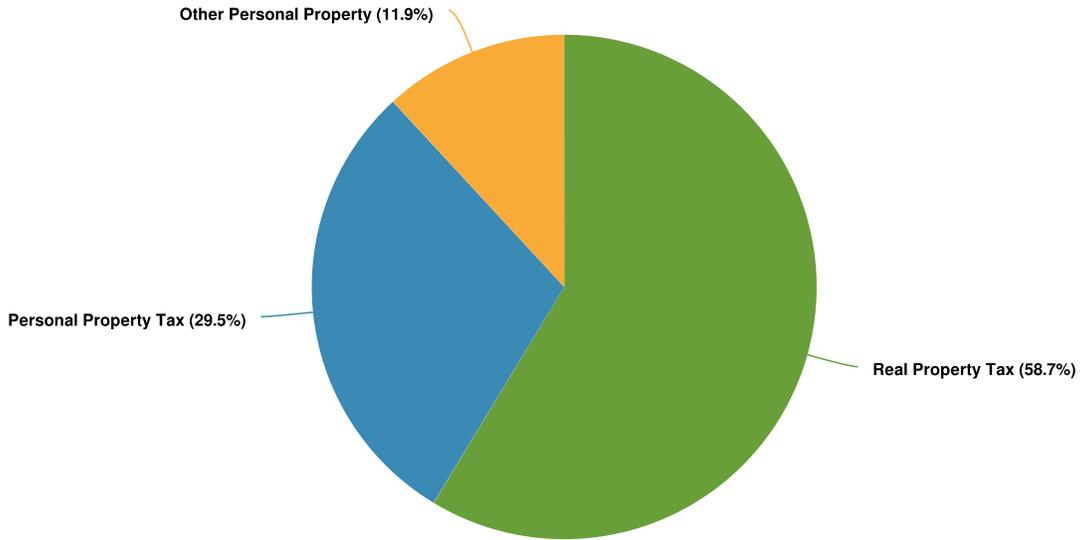
\$18,337,595 **-\$902,722**
(-4.69% vs. prior year)

Property Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

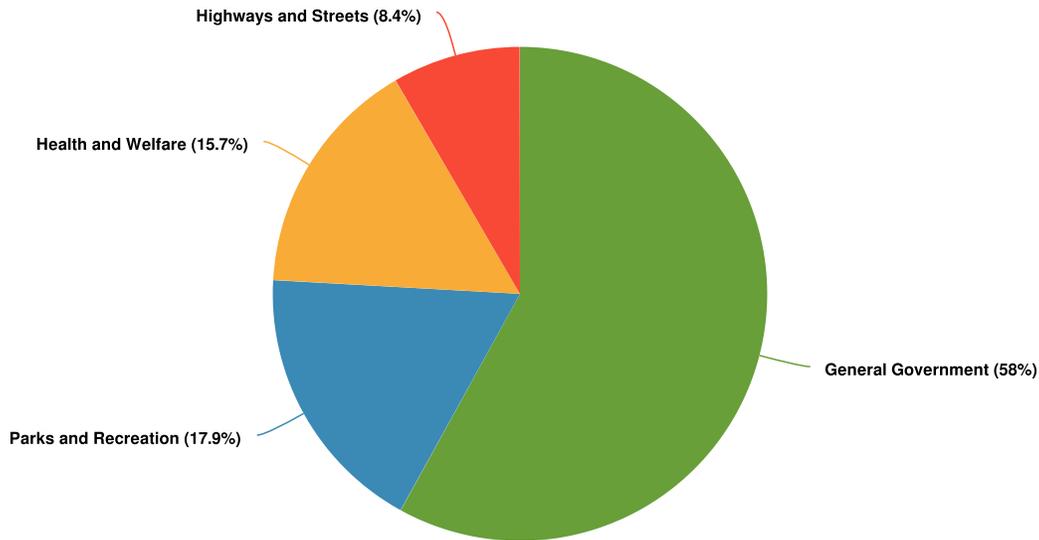


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Real Property Tax					
Property Taxes					
General Government	\$5,392,098	\$5,961,109	\$5,756,190	\$5,690,838	-1.1%
Highways and Streets	\$914,536	\$986,015	\$962,972	\$955,918	-0.7%
Health and Welfare	\$1,699,911	\$1,880,307	\$1,812,566	\$1,791,564	-1.2%
Parks and Recreation	\$2,238,803	\$2,438,318	\$2,359,948	\$2,318,109	-1.8%
Total Property Taxes:	\$10,245,348	\$11,265,749	\$10,891,676	\$10,756,429	-1.2%
Total Real Property Tax:	\$10,245,348	\$11,265,749	\$10,891,676	\$10,756,429	-1.2%
Personal Property Tax					
Property Taxes					
Non-Departmental	\$260,286	\$276,259		\$0	N/A
General Government	\$2,782,851	\$3,277,688	\$3,079,714	\$3,077,177	-0.1%
Highways and Streets	\$471,204	\$548,307	\$458,065	\$518,911	13.3%
Health and Welfare	\$876,206	\$1,033,320	\$967,635	\$959,077	-0.9%
Parks and Recreation	\$772,491	\$910,300	\$854,916	\$851,877	-0.4%
Total Property Taxes:	\$5,163,038	\$6,045,874	\$5,360,330	\$5,407,042	0.9%
Total Personal Property Tax:	\$5,163,038	\$6,045,874	\$5,360,330	\$5,407,042	0.9%
Other Personal Property					
Property Taxes					
Non-Departmental	\$191,604	\$172,298		\$0	N/A

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Government	\$4,713,943	\$3,912,645	\$2,680,232	\$1,871,816	-30.2%
Highways and Streets	\$77,974	\$67,951	\$67,951	\$65,357	-3.8%
Health and Welfare	\$146,217	\$127,422	\$127,422	\$130,133	2.1%
Parks and Recreation	\$129,803	\$112,706	\$112,706	\$106,818	-5.2%
Total Property Taxes:	\$5,259,541	\$4,393,022	\$2,988,311	\$2,174,124	-27.2%
Total Other Personal Property:	\$5,259,541	\$4,393,022	\$2,988,311	\$2,174,124	-27.2%
Total Revenue Source:	\$20,667,927	\$21,704,645	\$19,240,317	\$18,337,595	-4.7%

Revenue by Department

Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Non-Departmental					
Non-Departmental					
Personal Property Tax	\$260,286	\$276,259		\$0	N/A
Other Personal Property	\$191,604	\$172,298		\$0	N/A
Total Non-Departmental:	\$451,890	\$448,557	\$0	\$0	0%
Total Non-Departmental:	\$451,890	\$448,557	\$0	\$0	0%
General Government					
St. Joseph Museums					
Real Property Tax	\$325,473	\$363,540	\$349,682	\$345,663	-1.1%

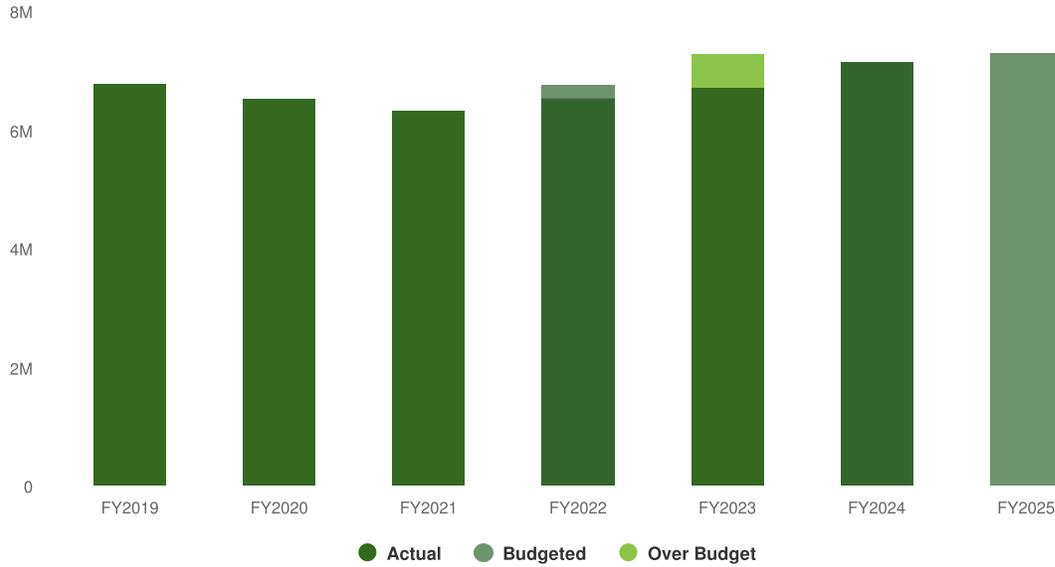
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personal Property Tax	\$194,413	\$226,458	\$215,855	\$192,616	-10.8%
Other Personal Property	\$32,221	\$28,079	\$28,079	\$26,607	-5.2%
Total St. Joseph Museums:	\$552,107	\$618,077	\$593,616	\$564,886	-4.8%
TIF Projects					
Real Property Tax	\$169	\$1,430	\$0	\$0	0%
Other Personal Property	\$4,231,922	\$3,490,256	\$2,257,843	\$1,470,673	-34.9%
Total TIF Projects:	\$4,232,091	\$3,491,686	\$2,257,843	\$1,470,673	-34.9%
Non-Departmental					
Real Property Tax	\$5,016,456	\$5,546,139	\$5,356,508	\$5,295,175	-1.1%
Personal Property Tax	\$2,588,438	\$3,051,231	\$2,863,859	\$2,884,561	0.7%
Other Personal Property	\$449,800	\$394,310	\$394,310	\$374,536	-5%
Total Non-Departmental:	\$8,054,694	\$8,991,680	\$8,614,677	\$8,554,272	-0.7%
Capital Projects					
Real Property Tax	\$50,000	\$50,000	\$50,000	\$50,000	0%
Total Capital Projects:	\$50,000	\$50,000	\$50,000	\$50,000	0%
Total General Government:	\$12,888,892	\$13,151,443	\$11,516,136	\$10,639,831	-7.6%
Highways and Streets					
Capital Projects					
Real Property Tax	\$914,536	\$986,015	\$962,972	\$955,918	-0.7%
Personal Property Tax	\$471,204	\$548,307	\$458,065	\$518,911	13.3%
Other Personal Property	\$77,974	\$67,951	\$67,951	\$65,357	-3.8%
Total Capital Projects:	\$1,463,715	\$1,602,273	\$1,488,988	\$1,540,186	3.4%
Total Highways and Streets:	\$1,463,715	\$1,602,273	\$1,488,988	\$1,540,186	3.4%
Health and Welfare					
Public Health					
Real Property Tax	\$1,699,911	\$1,880,307	\$1,812,566	\$1,791,564	-1.2%
Personal Property Tax	\$876,206	\$1,033,320	\$967,635	\$959,077	-0.9%
Other Personal Property	\$146,217	\$127,422	\$127,422	\$130,133	2.1%
Total Public Health:	\$2,722,334	\$3,041,049	\$2,907,623	\$2,880,774	-0.9%
Total Health and Welfare:	\$2,722,334	\$3,041,049	\$2,907,623	\$2,880,774	-0.9%
Parks and Recreation					
Parks & Recreation					
Real Property Tax	\$2,238,803	\$2,438,318	\$2,359,948	\$2,318,109	-1.8%
Personal Property Tax	\$772,491	\$910,300	\$854,916	\$851,877	-0.4%
Other Personal Property	\$129,803	\$112,706	\$112,706	\$106,818	-5.2%
Total Parks & Recreation:	\$3,141,096	\$3,461,324	\$3,327,570	\$3,276,804	-1.5%
Total Parks and Recreation:	\$3,141,096	\$3,461,324	\$3,327,570	\$3,276,804	-1.5%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue:	\$20,667,927	\$21,704,645	\$19,240,317	\$18,337,595	-4.7%

Utilities Summary

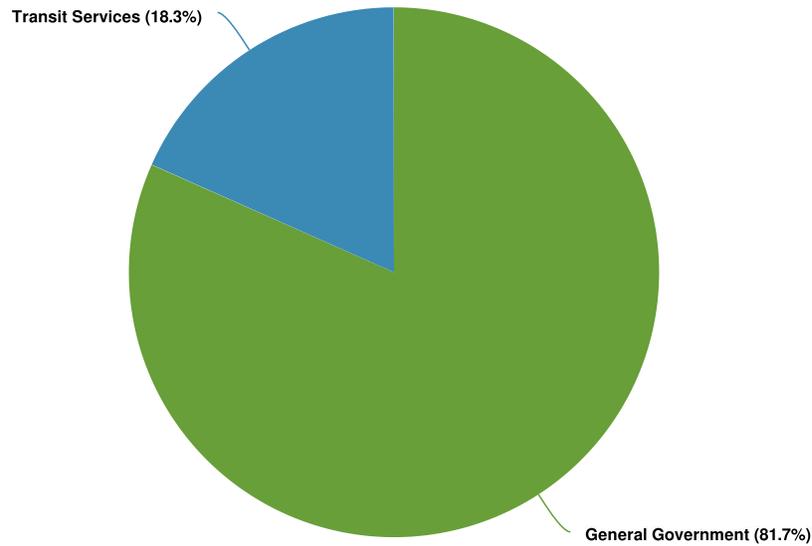
\$7,306,185 **\$154,093**
(2.15% vs. prior year)

Utilities Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2025 Revenue by Department

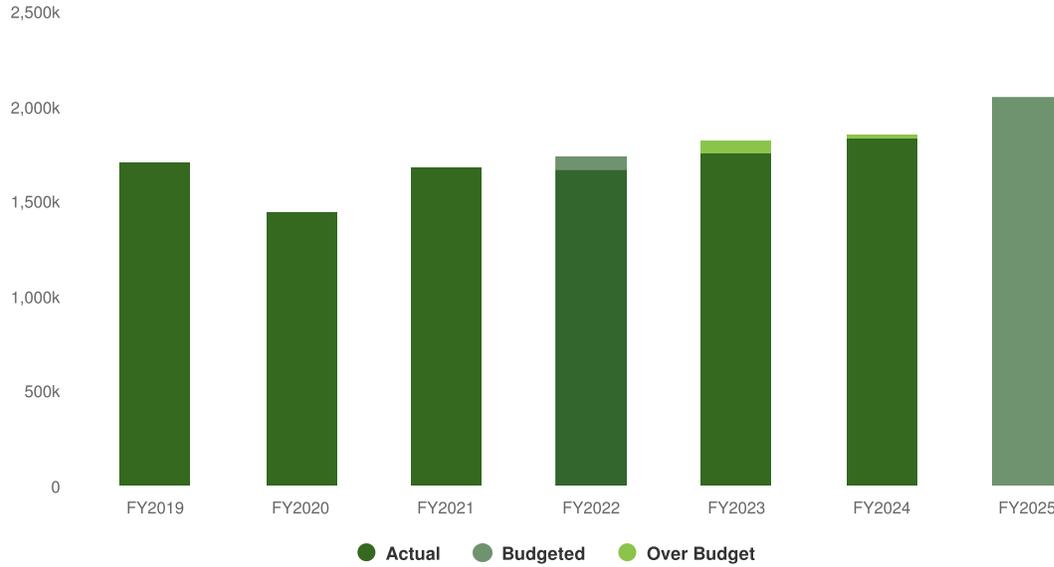


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Non-Departmental					
Utility Based Taxes	\$5,380,076	\$6,040,196	\$5,800,765	\$5,965,775	2.8%
Total Non-Departmental:	\$5,380,076	\$6,040,196	\$5,800,765	\$5,965,775	2.8%
Total General Government:	\$5,380,076	\$6,040,196	\$5,800,765	\$5,965,775	2.8%
Transit Services					
Public Works					
Utility Based Taxes	\$1,158,976	\$1,309,188	\$1,351,327	\$1,340,410	-0.8%
Total Public Works:	\$1,158,976	\$1,309,188	\$1,351,327	\$1,340,410	-0.8%
Total Transit Services:	\$1,158,976	\$1,309,188	\$1,351,327	\$1,340,410	-0.8%
Total Revenue:	\$6,539,053	\$7,349,384	\$7,152,092	\$7,306,185	2.2%

License & Permit Fees Summary

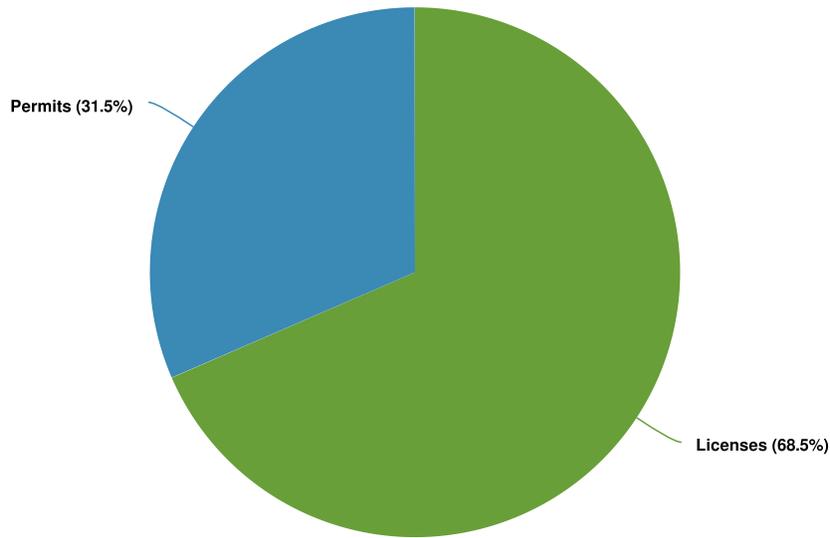
\$2,050,027 **\$221,494**
(12.11% vs. prior year)

License & Permit Fees Proposed and Historical Budget vs. Actual



Revenues by Source

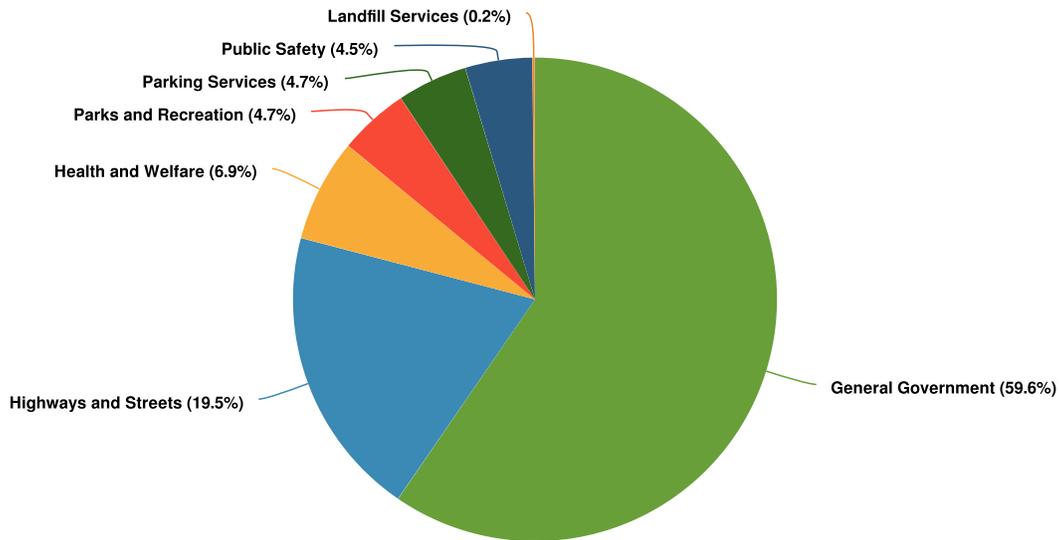
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Licenses					
Licenses & Permits					
General Government	\$1,148,720	\$1,246,258	\$1,151,461	\$1,151,379	0%
Public Safety	\$16,890	\$13,257	\$16,684	\$12,000	-28.1%
Health and Welfare	\$46,676	\$41,646	\$48,753	\$48,753	0%
Parks and Recreation	\$92,203	\$96,459	\$93,000	\$96,000	3.2%
Parking Services	\$95,713	\$95,085	\$96,000	\$96,000	0%
Total Licenses & Permits:	\$1,400,202	\$1,492,706	\$1,405,898	\$1,404,132	-0.1%
Total Licenses:	\$1,400,202	\$1,492,706	\$1,405,898	\$1,404,132	-0.1%
Permits					
Licenses & Permits					
General Government	\$65,638	\$53,805	\$65,200	\$70,200	7.7%
Public Safety	\$76,228	\$80,854	\$80,000	\$80,000	0%
Highways and Streets	\$30,433	\$315,783	\$180,000	\$400,000	122.2%
Health and Welfare	\$93,941	\$94,340	\$93,435	\$92,195	-1.3%
Landfill Services	\$3,375	\$4,795	\$4,000	\$3,500	-12.5%
Total Licenses & Permits:	\$269,615	\$549,576	\$422,635	\$645,895	52.8%
Total Permits:	\$269,615	\$549,576	\$422,635	\$645,895	52.8%
Total Revenue Source:	\$1,669,817	\$2,042,283	\$1,828,533	\$2,050,027	12.1%

Revenue by Department

Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Legal					
Permits		\$250	\$0	\$0	0%
Total Legal:		\$250	\$0	\$0	0%
Planning & Community Developmt					
Licenses	\$68,932	\$70,494	\$70,082	\$70,000	-0.1%
Permits	\$64,492	\$52,695	\$64,200	\$69,200	7.8%
Total Planning & Community Developmt:	\$133,424	\$123,188	\$134,282	\$139,200	3.7%
Non-Departmental					
Licenses	\$1,079,788	\$1,175,765	\$1,081,379	\$1,081,379	0%
Permits	\$1,146	\$860	\$1,000	\$1,000	0%
Total Non-Departmental:	\$1,080,934	\$1,176,625	\$1,082,379	\$1,082,379	0%
Total General Government:	\$1,214,358	\$1,300,063	\$1,216,661	\$1,221,579	0.4%
Public Safety					
Police					
Licenses	\$16,890	\$13,257	\$16,684	\$12,000	-28.1%
Permits	\$46,253	\$52,213	\$50,000	\$50,000	0%
Total Police:	\$63,143	\$65,471	\$66,684	\$62,000	-7%

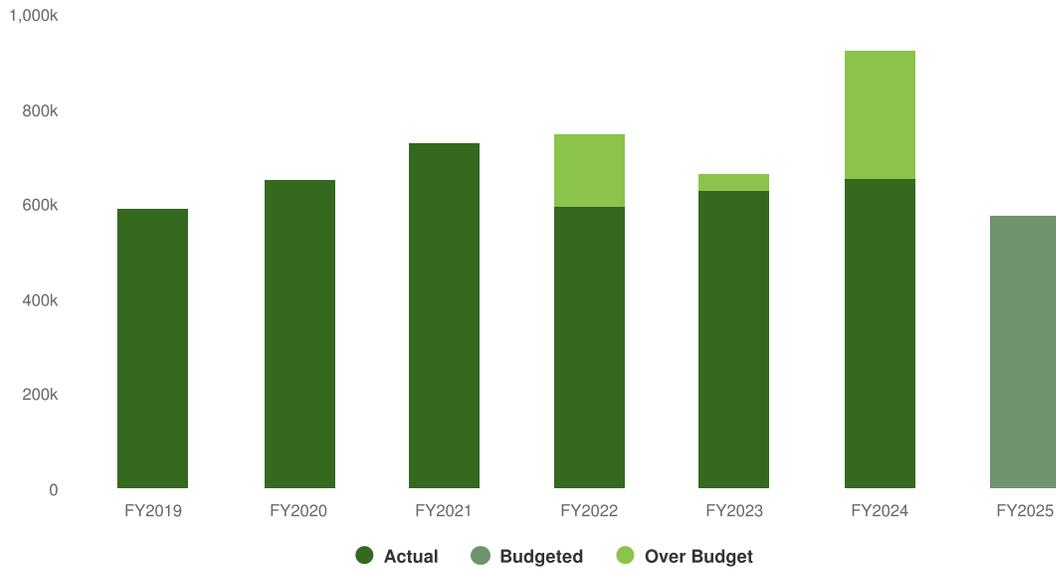
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Fire					
Permits	\$29,975	\$28,641	\$30,000	\$30,000	0%
Total Fire:	\$29,975	\$28,641	\$30,000	\$30,000	0%
Total Public Safety:	\$93,118	\$94,111	\$96,684	\$92,000	-4.8%
Highways and Streets					
Public Works					
Permits	\$30,433	\$315,783	\$180,000	\$400,000	122.2%
Total Public Works:	\$30,433	\$315,783	\$180,000	\$400,000	122.2%
Total Highways and Streets:	\$30,433	\$315,783	\$180,000	\$400,000	122.2%
Health and Welfare					
Public Health					
Licenses	\$46,676	\$41,646	\$48,753	\$48,753	0%
Permits	\$93,941	\$94,340	\$93,435	\$92,195	-1.3%
Total Public Health:	\$140,617	\$135,986	\$142,188	\$140,948	-0.9%
Total Health and Welfare:	\$140,617	\$135,986	\$142,188	\$140,948	-0.9%
Parks and Recreation					
Parks & Recreation					
Licenses	\$92,203	\$96,459	\$93,000	\$96,000	3.2%
Total Parks & Recreation:	\$92,203	\$96,459	\$93,000	\$96,000	3.2%
Total Parks and Recreation:	\$92,203	\$96,459	\$93,000	\$96,000	3.2%
Parking Services					
Public Works					
Licenses	\$95,713	\$95,085	\$96,000	\$96,000	0%
Total Public Works:	\$95,713	\$95,085	\$96,000	\$96,000	0%
Total Parking Services:	\$95,713	\$95,085	\$96,000	\$96,000	0%
Landfill Services					
Public Works					
Permits	\$3,375	\$4,795	\$4,000	\$3,500	-12.5%
Total Public Works:	\$3,375	\$4,795	\$4,000	\$3,500	-12.5%
Total Landfill Services:	\$3,375	\$4,795	\$4,000	\$3,500	-12.5%
Total Revenue:	\$1,669,817	\$2,042,283	\$1,828,533	\$2,050,027	12.1%

Fines Summary

\$576,261 **-\$77,000**

(-11.79% vs. prior year)

Fines Proposed and Historical Budget vs. Actual

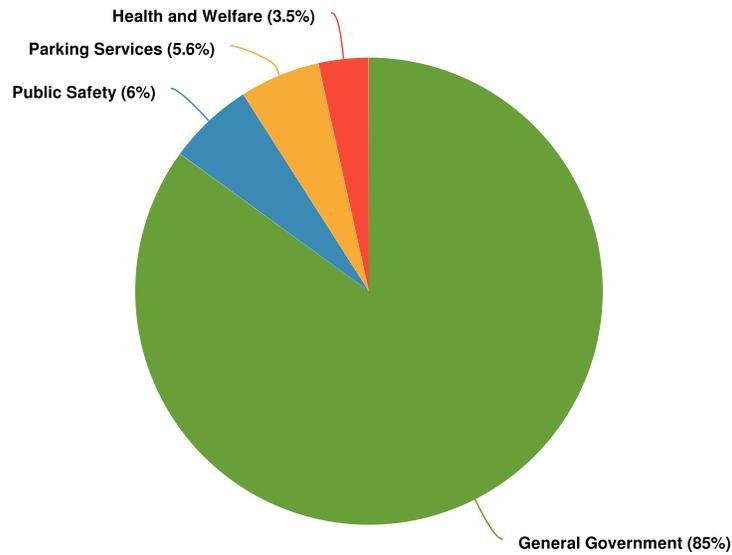


Revenues by Source

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Fines					
Fines and Forfeitures					
General Government	\$452,535	\$493,620	\$489,910	\$489,910	0%
Public Safety	\$42,508	\$40,001	\$34,351	\$34,351	0%
Health and Welfare	\$26,807	\$24,189	\$29,000	\$20,000	-31%
Parking Services	\$32,358	\$52,802	\$50,000	\$32,000	-36%
Sewer Services	\$195,718	\$57,171	\$50,000	\$0	-100%
Total Fines and Forfeitures:	\$749,925	\$667,782	\$653,261	\$576,261	-11.8%
Total Fines:	\$749,925	\$667,782	\$653,261	\$576,261	-11.8%
Total Revenue Source:	\$749,925	\$667,782	\$653,261	\$576,261	-11.8%

Revenue by Department

Projected 2025 Revenue by Department



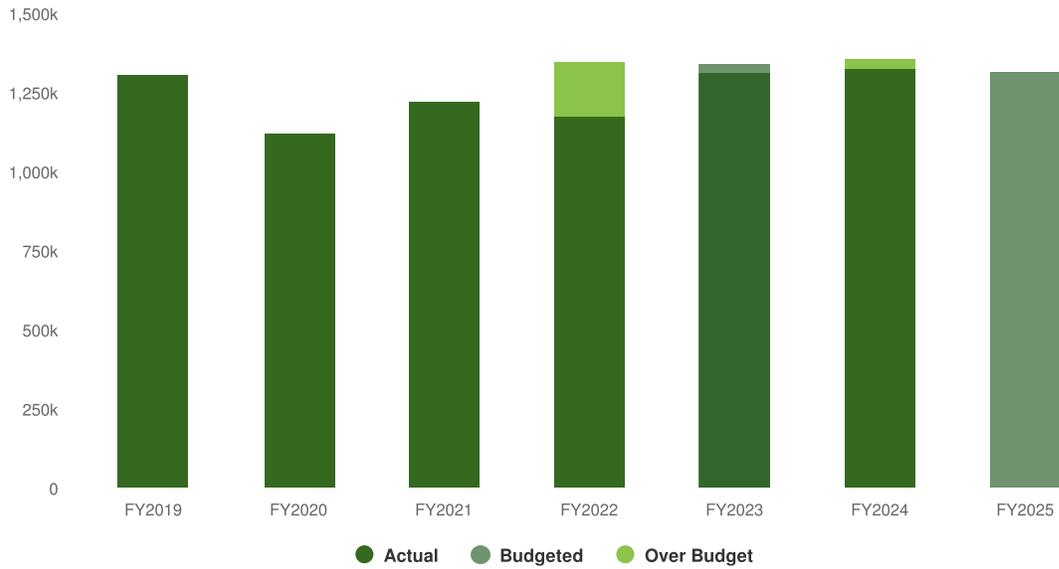
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Municipal Court					
Fines	\$330,140	\$393,094	\$384,677	\$389,210	1.2%
Total Municipal Court:	\$330,140	\$393,094	\$384,677	\$389,210	1.2%
Planning & Community Developmt					
Fines	\$118,549	\$95,918	\$100,700	\$100,700	0%
Total Planning & Community Developmt:	\$118,549	\$95,918	\$100,700	\$100,700	0%
Administrative Services					
Fines	\$3,846	\$4,609	\$4,533	\$0	-100%
Total Administrative Services:	\$3,846	\$4,609	\$4,533	\$0	-100%
Total General Government:	\$452,535	\$493,620	\$489,910	\$489,910	0%
Public Safety					
Police					
Fines	\$42,508	\$40,001	\$34,351	\$34,351	0%
Total Police:	\$42,508	\$40,001	\$34,351	\$34,351	0%
Total Public Safety:	\$42,508	\$40,001	\$34,351	\$34,351	0%
Health and Welfare					

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Health					
Fines	\$26,807	\$24,189	\$29,000	\$20,000	-31%
Total Public Health:	\$26,807	\$24,189	\$29,000	\$20,000	-31%
Total Health and Welfare:	\$26,807	\$24,189	\$29,000	\$20,000	-31%
Parking Services					
Public Works					
Fines	\$32,358	\$52,802	\$50,000	\$32,000	-36%
Total Public Works:	\$32,358	\$52,802	\$50,000	\$32,000	-36%
Total Parking Services:	\$32,358	\$52,802	\$50,000	\$32,000	-36%
Sewer Services					
Public Works					
Fines	\$195,718	\$57,171	\$50,000	\$0	-100%
Total Public Works:	\$195,718	\$57,171	\$50,000	\$0	-100%
Total Sewer Services:	\$195,718	\$57,171	\$50,000	\$0	-100%
Total Revenue:	\$749,925	\$667,782	\$653,261	\$576,261	-11.8%

Rental Fees Summary

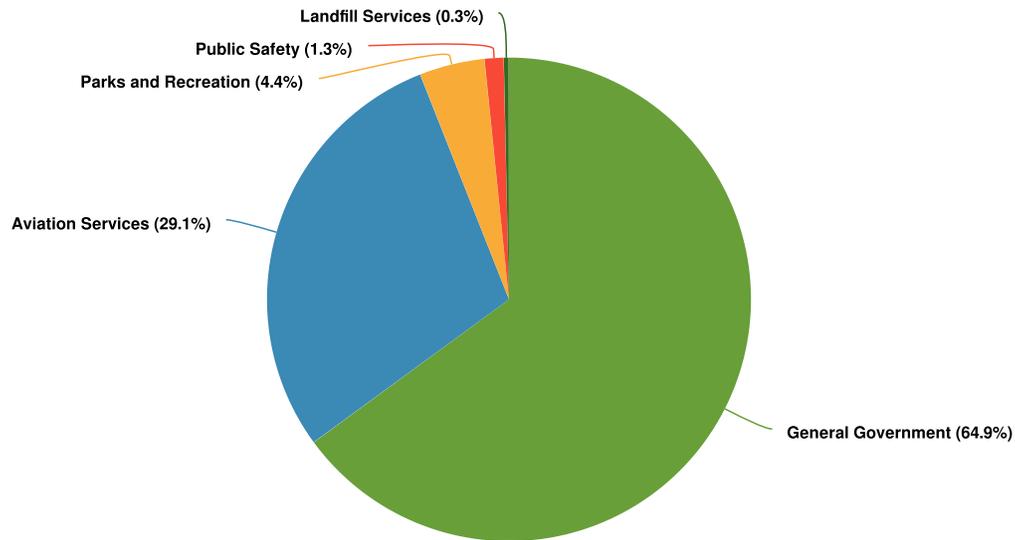
\$1,317,947 **-\$7,562**
(-0.57% vs. prior year)

Rental Fees Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2025 Revenue by Department



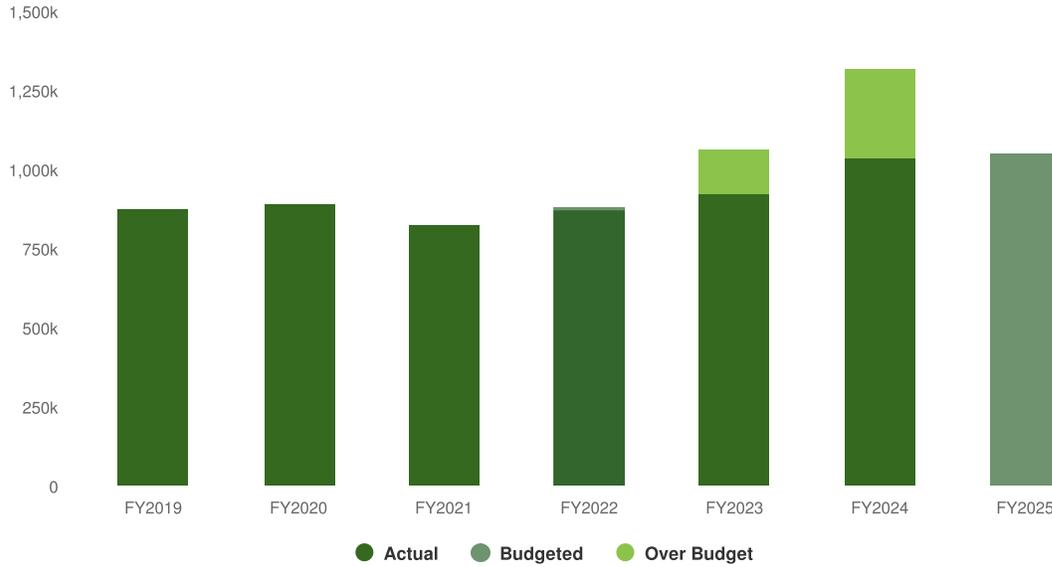
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Planning & Community Developmt					
Rents	\$4,512	\$4,512	\$0	\$5,875	N/A
Total Planning & Community Developmt:	\$4,512	\$4,512	\$0	\$5,875	N/A
Gaming Initiatives					
Rents	\$911,050	\$885,873	\$875,000	\$850,000	-2.9%
Total Gaming Initiatives:	\$911,050	\$885,873	\$875,000	\$850,000	-2.9%
Total General Government:	\$915,562	\$890,385	\$875,000	\$855,875	-2.2%
Public Safety					
Police					
Rents	\$16,692	\$32,979	\$16,692	\$16,692	0%
Total Police:	\$16,692	\$32,979	\$16,692	\$16,692	0%
Total Public Safety:	\$16,692	\$32,979	\$16,692	\$16,692	0%
Parks and Recreation					
Parks & Recreation					
Rents	\$42,637	\$64,628	\$56,443	\$57,543	1.9%
Total Parks & Recreation:	\$42,637	\$64,628	\$56,443	\$57,543	1.9%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Parks and Recreation:	\$42,637	\$64,628	\$56,443	\$57,543	1.9%
Aviation Services					
Public Works					
Rents	\$370,695	\$387,844	\$372,804	\$383,267	2.8%
Total Public Works:	\$370,695	\$387,844	\$372,804	\$383,267	2.8%
Total Aviation Services:	\$370,695	\$387,844	\$372,804	\$383,267	2.8%
Landfill Services					
Public Works					
Rents	\$4,551	\$4,570	\$4,570	\$4,570	0%
Total Public Works:	\$4,551	\$4,570	\$4,570	\$4,570	0%
Total Landfill Services:	\$4,551	\$4,570	\$4,570	\$4,570	0%
Total Revenue:	\$1,350,137	\$1,380,406	\$1,325,509	\$1,317,947	-0.6%

Miscellaneous Fees Summary

\$1,054,200 **\$16,476**
(1.59% vs. prior year)

Miscellaneous Fees Proposed and Historical Budget vs. Actual



Revenues by Source

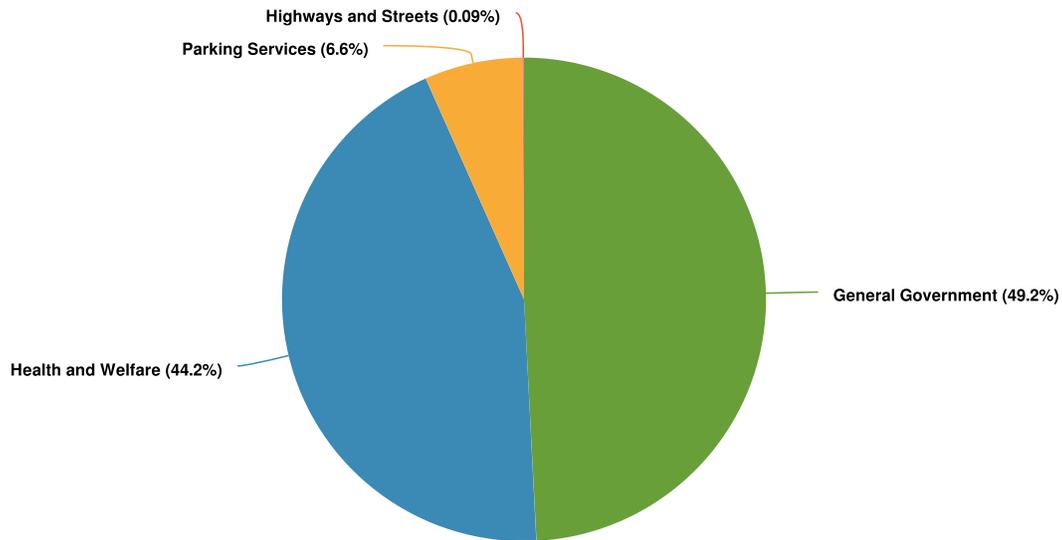
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Parking Fees					
Charges for Services					
Highways and Streets	\$1,112	\$1,018	\$3,000	\$1,000	-66.7%
Parking Services	\$66,944	\$80,988	\$66,074	\$69,100	4.6%
Total Charges for Services:	\$68,056	\$82,006	\$69,074	\$70,100	1.5%
Total Parking Fees:	\$68,056	\$82,006	\$69,074	\$70,100	1.5%
Inspection Fees					
Charges for Services					
General Government	\$367,370	\$714,308	\$513,500	\$518,500	1%
Total Charges for Services:	\$367,370	\$714,308	\$513,500	\$518,500	1%
Total Inspection Fees:	\$367,370	\$714,308	\$513,500	\$518,500	1%
Health Fees					
Charges for Services					
Health and Welfare	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Total Charges for Services:	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Total Health Fees:	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Total Revenue Source:	\$874,959	\$1,258,868	\$1,037,724	\$1,054,200	1.6%

Revenue by Department

Projected 2025 Revenue by Department



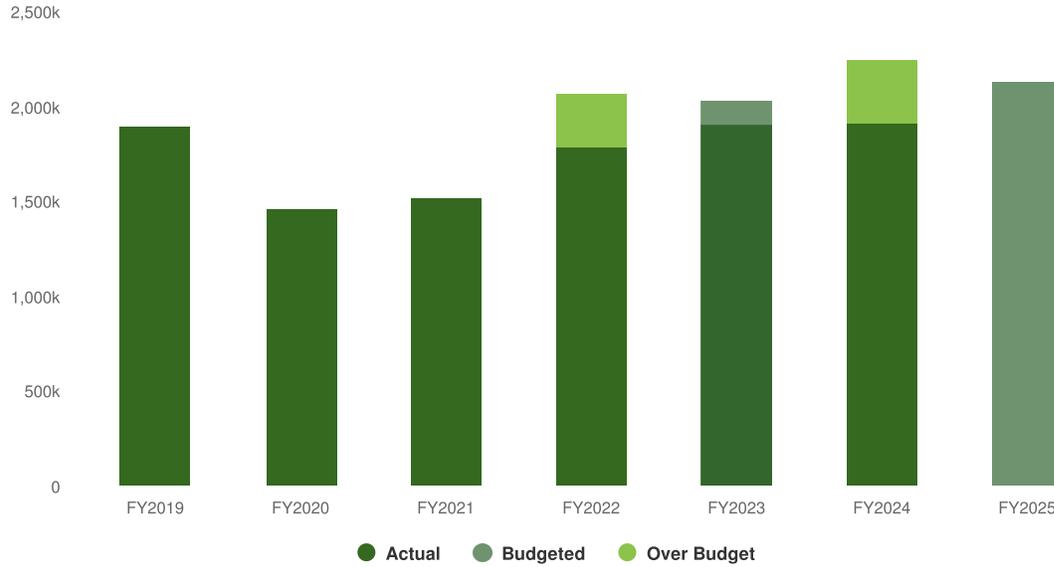
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Planning & Community Developmt					
Inspection Fees	\$367,370	\$714,308	\$513,500	\$518,500	1%
Total Planning & Community Developmt:	\$367,370	\$714,308	\$513,500	\$518,500	1%
Total General Government:	\$367,370	\$714,308	\$513,500	\$518,500	1%
Highways and Streets					
Public Works					
Parking Fees	\$1,112	\$1,018	\$3,000	\$1,000	-66.7%
Total Public Works:	\$1,112	\$1,018	\$3,000	\$1,000	-66.7%
Total Highways and Streets:	\$1,112	\$1,018	\$3,000	\$1,000	-66.7%
Health and Welfare					
Public Health					
Health Fees	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Total Public Health:	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Total Health and Welfare:	\$439,534	\$462,555	\$455,150	\$465,600	2.3%
Parking Services					
Public Works					

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Parking Fees	\$66,944	\$80,988	\$66,074	\$69,100	4.6%
Total Public Works:	\$66,944	\$80,988	\$66,074	\$69,100	4.6%
Total Parking Services:	\$66,944	\$80,988	\$66,074	\$69,100	4.6%
Total Revenue:	\$874,959	\$1,258,868	\$1,037,724	\$1,054,200	1.6%

Parks & Recreation Fees Summary

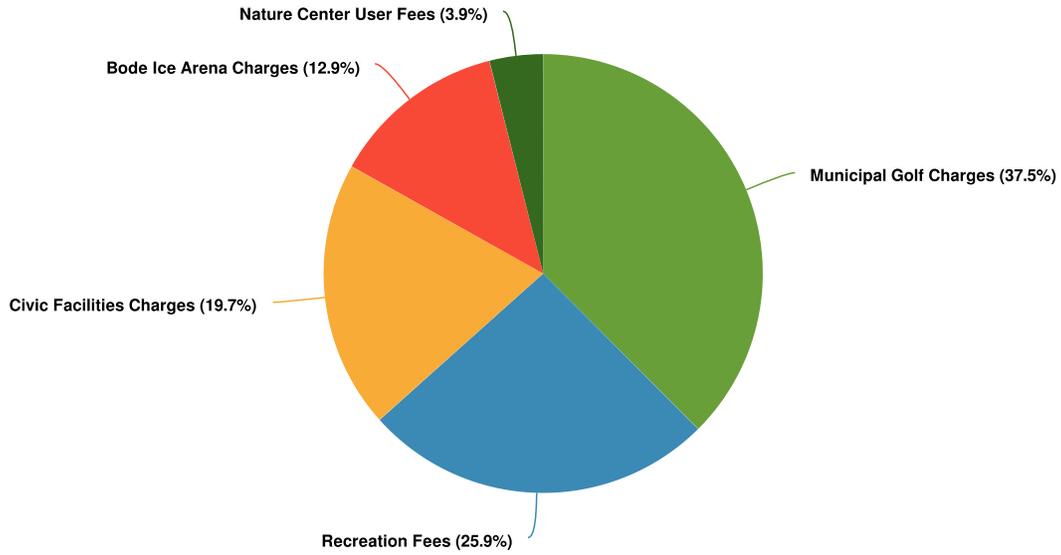
\$2,129,300 **\$221,020**
(11.58% vs. prior year)

Parks & Recreation Fees Proposed and Historical Budget vs. Actual



Revenues by Source

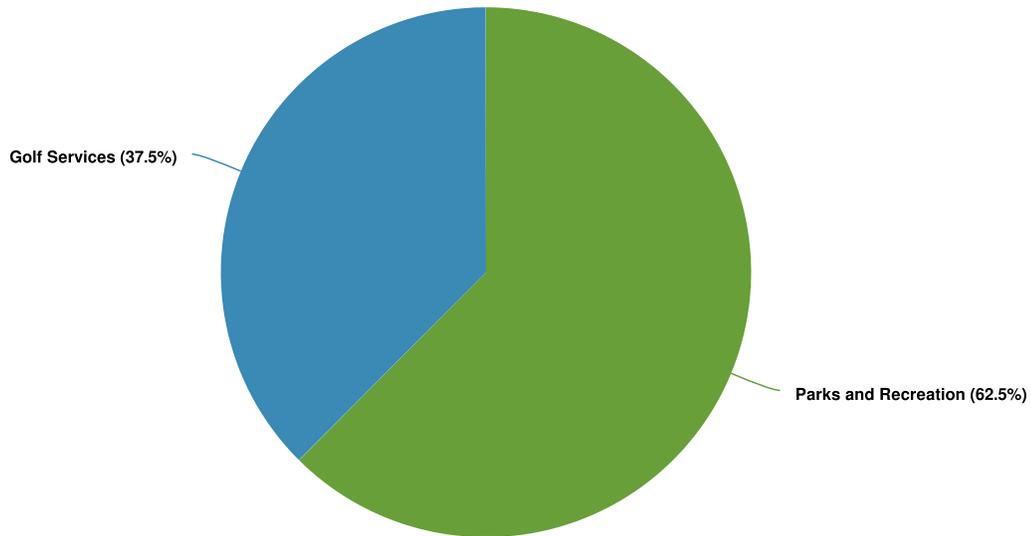
Projected 2025 Revenues by Source



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Recreation Fees					
Parks and Recreation	\$523,203	\$599,654	\$527,980	\$550,480	4.3%
Total Recreation Fees:	\$523,203	\$599,654	\$527,980	\$550,480	4.3%
Nature Center User Fees					
Parks and Recreation	\$77,391	\$85,528	\$77,000	\$84,000	9.1%
Total Nature Center User Fees:	\$77,391	\$85,528	\$77,000	\$84,000	9.1%
Civic Facilities Charges					
Parks and Recreation	\$425,404	\$442,065	\$335,200	\$420,220	25.4%
Total Civic Facilities Charges:	\$425,404	\$442,065	\$335,200	\$420,220	25.4%
Municipal Golf Charges					
Golf Services	\$783,655	\$779,235	\$697,100	\$799,400	14.7%
Total Municipal Golf Charges:	\$783,655	\$779,235	\$697,100	\$799,400	14.7%
Bode Ice Arena Charges					
Parks and Recreation	\$254,683	\$280,130	\$271,000	\$275,200	1.5%
Total Bode Ice Arena Charges:	\$254,683	\$280,130	\$271,000	\$275,200	1.5%
Total Revenue Source:	\$2,064,335	\$2,186,611	\$1,908,280	\$2,129,300	11.6%

Revenue by Department

Projected 2025 Revenue by Department

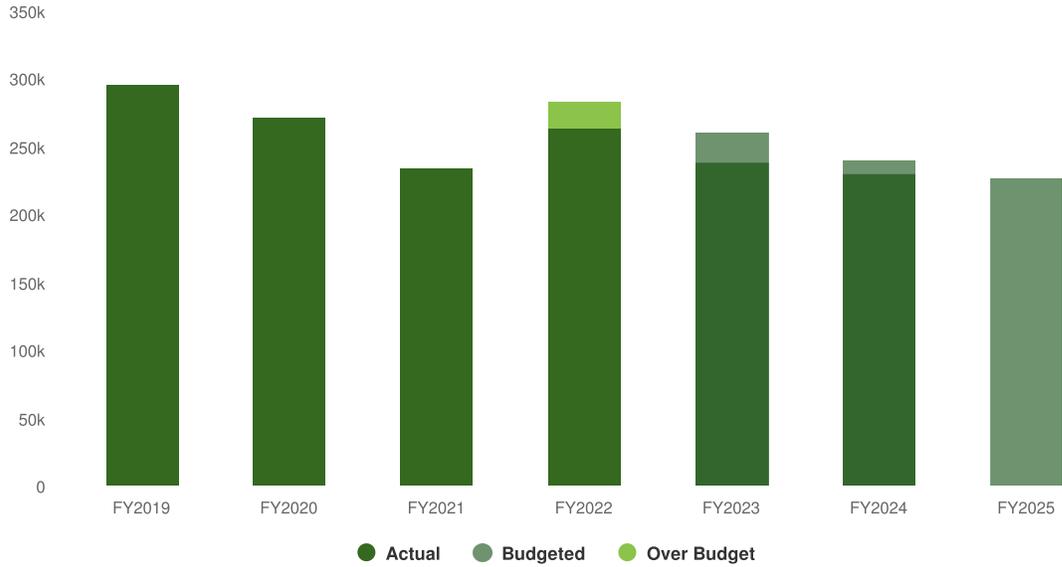


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Parks and Recreation					
Parks & Recreation					
Recreation Fees	\$523,203	\$599,654	\$527,980	\$550,480	4.3%
Nature Center User Fees	\$77,391	\$85,528	\$77,000	\$84,000	9.1%
Civic Facilities Charges	\$425,404	\$442,065	\$335,200	\$420,220	25.4%
Bode Ice Arena Charges	\$254,683	\$280,130	\$271,000	\$275,200	1.5%
Total Parks & Recreation:	\$1,280,680	\$1,407,377	\$1,211,180	\$1,329,900	9.8%
Total Parks and Recreation:	\$1,280,680	\$1,407,377	\$1,211,180	\$1,329,900	9.8%
Golf Services					
Parks & Recreation					
Municipal Golf Charges	\$761,346	\$758,204	\$675,000	\$777,300	15.2%
Total Parks & Recreation:	\$761,346	\$758,204	\$675,000	\$777,300	15.2%
Capital Projects					
Municipal Golf Charges	\$22,309	\$21,031	\$22,100	\$22,100	0%
Total Capital Projects:	\$22,309	\$21,031	\$22,100	\$22,100	0%
Total Golf Services:	\$783,655	\$779,235	\$697,100	\$799,400	14.7%
Total Revenue:	\$2,064,335	\$2,186,611	\$1,908,280	\$2,129,300	11.6%

User Charges Summary

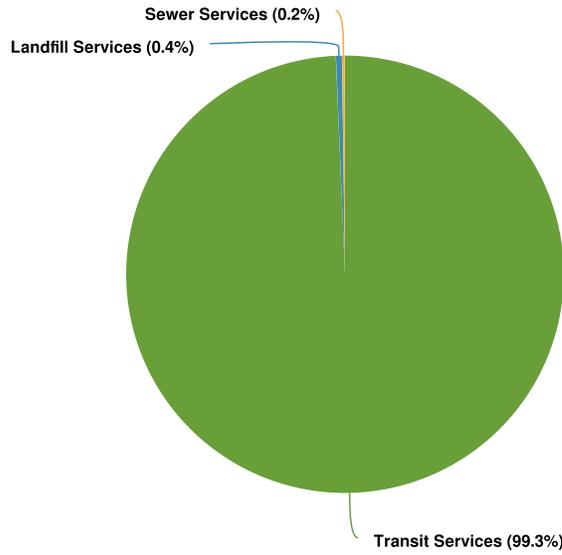
\$226,500 **-\$13,500**
(-5.63% vs. prior year)

User Charges Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2025 Revenue by Department

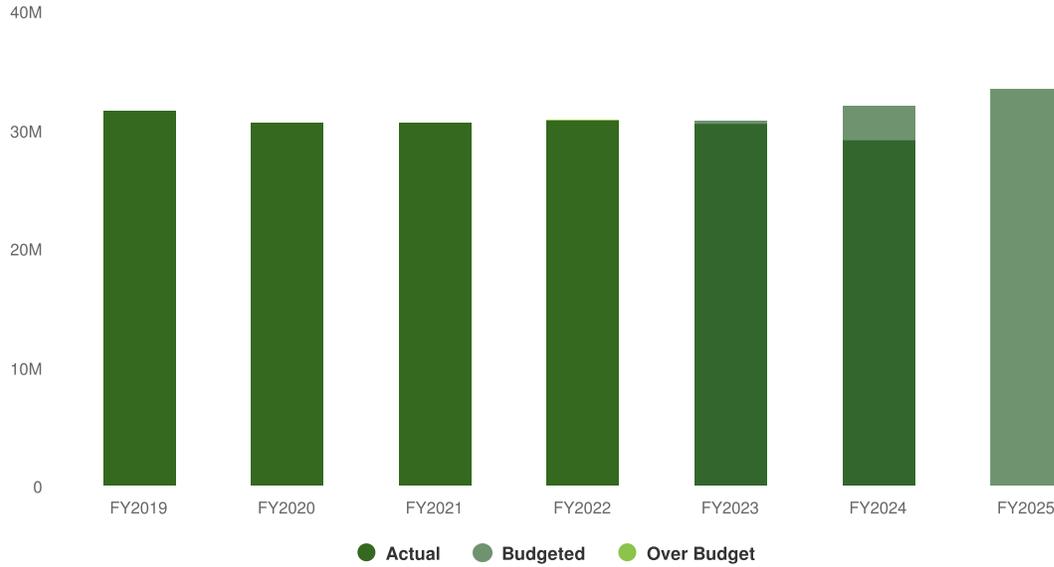


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Sewer Services					
Public Works	\$500	\$500	\$500	\$500	0%
Total Sewer Services:	\$500	\$500	\$500	\$500	0%
Transit Services					
Public Works	\$282,359	\$245,062	\$238,500	\$225,000	-5.7%
Total Transit Services:	\$282,359	\$245,062	\$238,500	\$225,000	-5.7%
Landfill Services					
Public Works	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Landfill Services:	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Revenue:	\$283,859	\$246,562	\$240,000	\$226,500	-5.6%

Sewer User Charges Summary

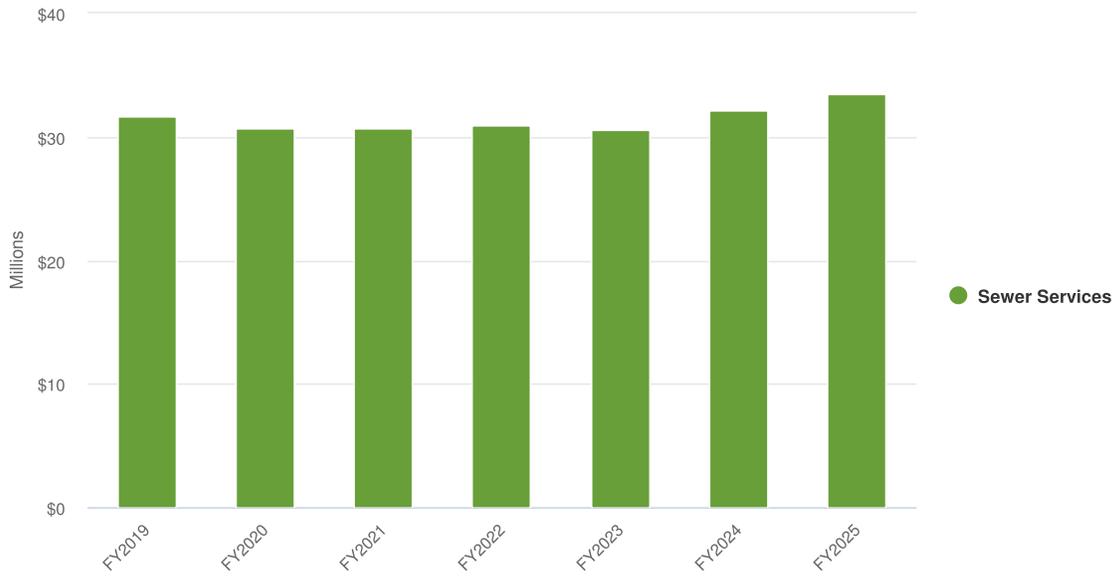
\$33,510,698 **\$1,423,289**
(4.44% vs. prior year)

Sewer User Charges Proposed and Historical Budget vs. Actual



Revenue by Department

Budgeted and Historical 2025 Revenue by Department

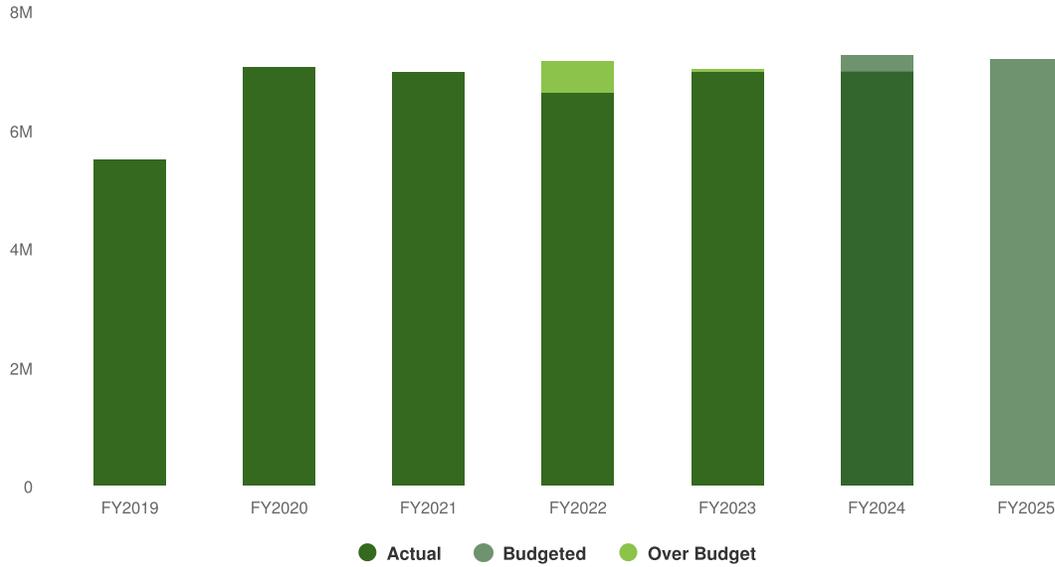


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Sewer Services					
Public Works					
Sanitary Sewer Charges	\$30,923,094	\$30,253,111	\$32,087,409	\$33,510,698	4.4%
Total Public Works:	\$30,923,094	\$30,253,111	\$32,087,409	\$33,510,698	4.4%
Total Sewer Services:	\$30,923,094	\$30,253,111	\$32,087,409	\$33,510,698	4.4%
Total Revenue:	\$30,923,094	\$30,253,111	\$32,087,409	\$33,510,698	4.4%

Landfill Charges Summary

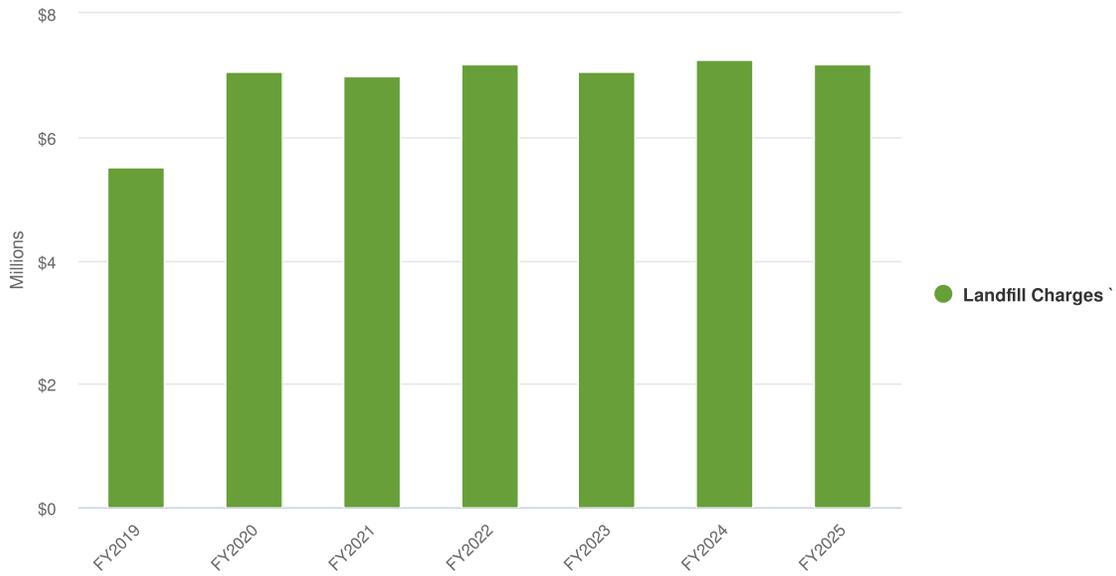
\$7,185,000 **-\$75,000**
(-1.03% vs. prior year)

Landfill Charges Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

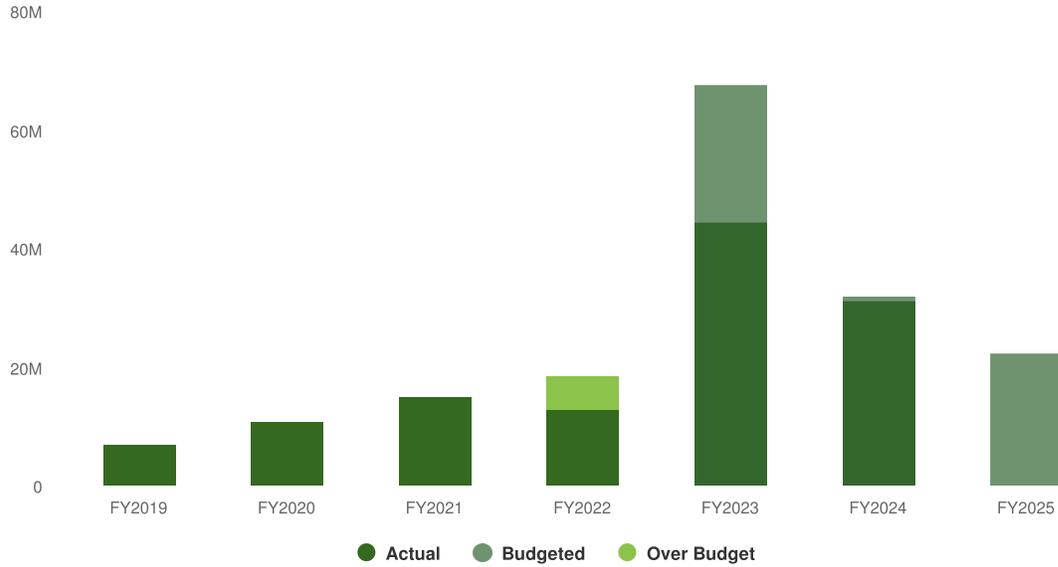


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Landfill Charges `					
Charges for Services					
Landfill Services	\$7,170,666	\$6,965,790	\$7,260,000	\$7,185,000	-1%
Total Charges for Services:	\$7,170,666	\$6,965,790	\$7,260,000	\$7,185,000	-1%
Total Landfill Charges ` :	\$7,170,666	\$6,965,790	\$7,260,000	\$7,185,000	-1%
Total Revenue Source:	\$7,170,666	\$6,965,790	\$7,260,000	\$7,185,000	-1%

Grants & Entitlements Summary

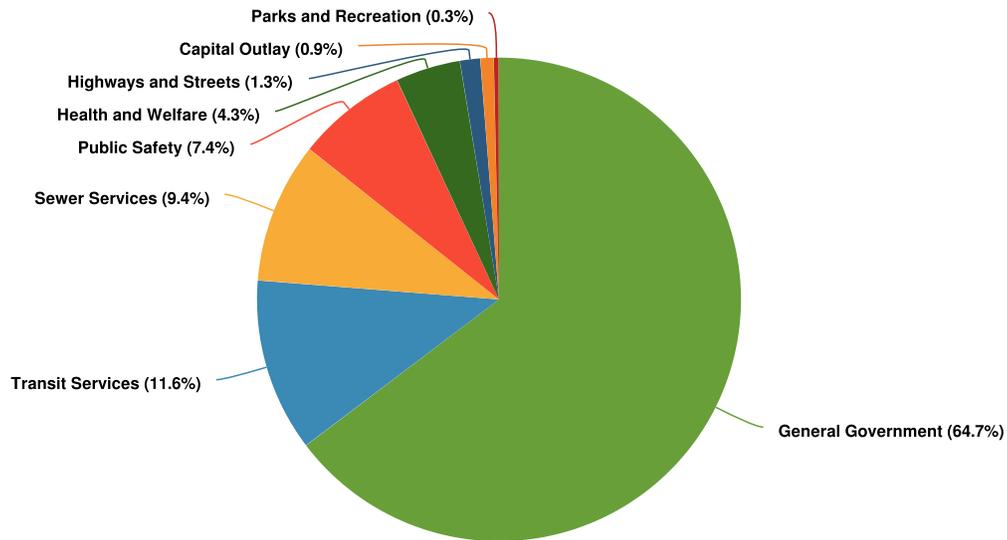
\$22,278,672 **-\$9,714,316**
(-30.36% vs. prior year)

Grants & Entitlements Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2025 Revenue by Department



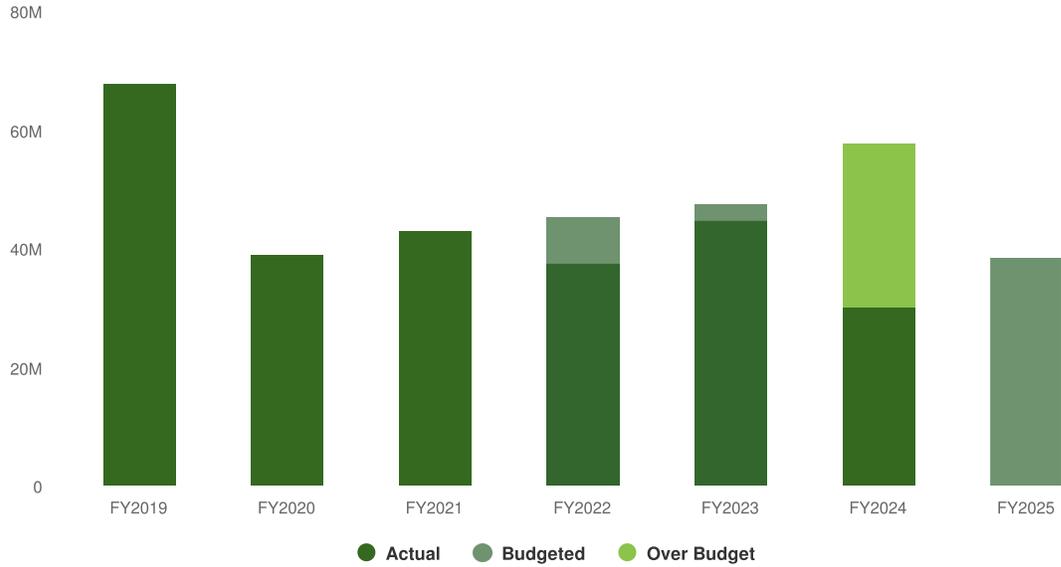
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
General Government					
Planning & Community Developmt	\$1,451,248	\$1,436,282	\$1,990,321	\$1,917,877	-3.6%
Non-Departmental	\$6,619,345	\$3,968,331	\$3,746,767	\$12,496,124	233.5%
Total General Government:	\$8,070,593	\$5,404,614	\$5,737,088	\$14,414,001	151.2%
Public Safety					
Police	\$1,192,268	\$1,269,995	\$1,214,000	\$1,607,616	32.4%
Fire	\$892,448	\$177,046	\$80,000	\$40,000	-50%
Total Public Safety:	\$2,084,716	\$1,447,041	\$1,294,000	\$1,647,616	27.3%
Highways and Streets					
Public Works	\$577,784	\$318,115	\$300,000	\$300,000	0%
Total Highways and Streets:	\$577,784	\$318,115	\$300,000	\$300,000	0%
Health and Welfare					
Planning & Community Developmt	\$676,202	\$547,884	\$977,217	\$897,556	-8.2%
Public Health	\$769,864	\$283,986	\$68,705	\$68,499	-0.3%
Total Health and Welfare:	\$1,446,066	\$831,871	\$1,045,922	\$966,055	-7.6%
Parks and Recreation					
Parks & Recreation	\$76,426	\$499,716	\$80,000	\$75,000	-6.2%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Parks and Recreation:	\$76,426	\$499,716	\$80,000	\$75,000	-6.2%
Aviation Services					
Public Works	\$7,508	\$0	\$0	\$0	0%
Capital Projects	\$1,940,213	\$11,807,376	\$20,900,000	\$0	-100%
Total Aviation Services:	\$1,947,721	\$11,807,376	\$20,900,000	\$0	-100%
Sewer Services					
Public Works	\$4,000	\$17,641	\$0	\$0	0%
Capital Projects	\$0	\$77,871	\$0	\$2,100,000	N/A
Total Sewer Services:	\$4,000	\$95,512	\$0	\$2,100,000	N/A
Transit Services					
Public Works	\$4,256,514	\$2,500,233	\$2,261,978	\$2,378,000	5.1%
Capital Projects	\$57,857	\$0	\$174,000	\$198,000	13.8%
Total Transit Services:	\$4,314,370	\$2,500,233	\$2,435,978	\$2,576,000	5.7%
Capital Outlay					
Capital Projects	\$0	\$196,766	\$200,000	\$200,000	0%
Total Capital Outlay:	\$0	\$196,766	\$200,000	\$200,000	0%
Total Revenue:	\$18,521,677	\$23,101,243	\$31,992,988	\$22,278,672	-30.4%

All Other Revenues Summary

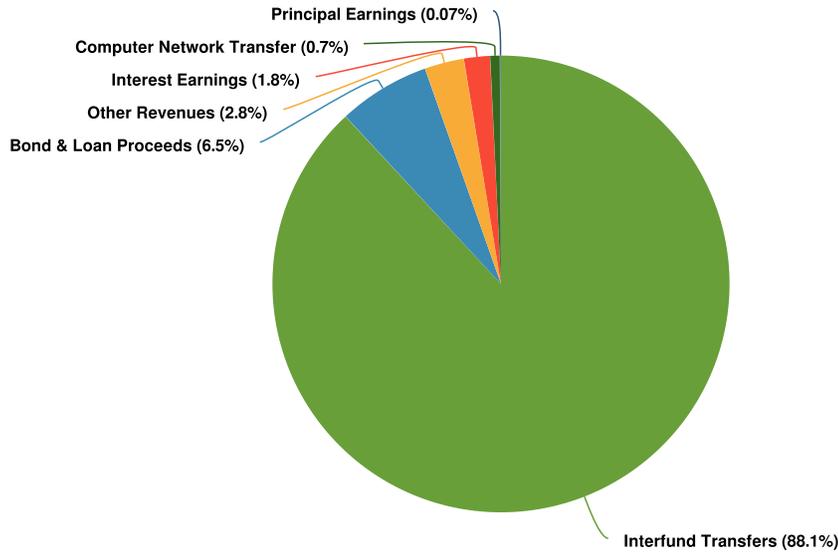
\$38,392,162 **\$8,316,928**
(27.65% vs. prior year)

All Other Revenues Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

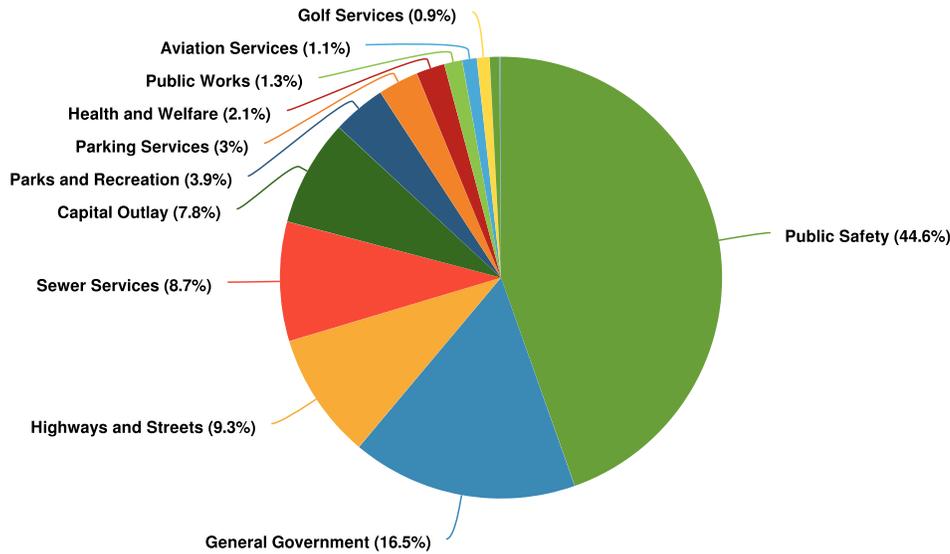


Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Other Revenues					
Investment Income	-\$13,997,002	\$2,674,711	\$0	\$0	0%
Other	\$5,639,563	\$3,905,028	\$554,677	\$1,069,806	92.9%
Total Other Revenues:	-\$8,357,439	\$6,579,739	\$554,677	\$1,069,806	92.9%
Trust & Agency Revenues					
Other	\$1,852,007	\$2,884,197	\$0	\$0	0%
Total Trust & Agency Revenues:	\$1,852,007	\$2,884,197	\$0	\$0	0%
Principal Earnings					
Special Assessments	\$26,308	\$25,862	\$25,000	\$25,000	0%
Other	\$11,379	\$65,157		\$0	N/A
Total Principal Earnings:	\$37,686	\$91,019	\$25,000	\$25,000	0%
Interest Earnings					
Investment Income	\$2,170,276	\$3,804,029	\$600,418	\$704,703	17.4%
Total Interest Earnings:	\$2,170,276	\$3,804,029	\$600,418	\$704,703	17.4%
Computer Network Transfer					
Transfers In	\$150,750	\$150,750	\$247,428	\$265,872	7.5%
Total Computer Network Transfer:	\$150,750	\$150,750	\$247,428	\$265,872	7.5%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interfund Transfers					
Transfers In	\$15,773,869	\$17,656,145	\$21,647,711	\$33,826,782	56.3%
Total Interfund Transfers:	\$15,773,869	\$17,656,145	\$21,647,711	\$33,826,782	56.3%
Bond & Loan Proceeds					
Other	\$25,756,247	\$4,215,520	\$7,000,000	\$2,500,000	-64.3%
Total Bond & Loan Proceeds:	\$25,756,247	\$4,215,520	\$7,000,000	\$2,500,000	-64.3%
Total Revenue Source:	\$37,383,396	\$35,381,399	\$30,075,234	\$38,392,162	27.7%

Revenue by Department

Projected 2025 Revenue by Department



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue					
Non-Departmental					
Non-Departmental	-\$8,876,517	\$7,484,898	\$0	\$38,035	N/A
Total Non-Departmental:	-\$8,876,517	\$7,484,898	\$0	\$38,035	N/A
General Government					
Mayor & City Council	\$850		\$0	\$0	0%
Municipal Court	\$227	\$1,765	\$500	\$500	0%
City Manager	\$24,080	\$6,358	\$379,550	\$409,500	7.9%
Human Resources	\$15	\$94	\$0	\$0	0%
Legal	\$0	\$0	\$125,000	\$100,000	-20%

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
St. Joseph Museums	\$1,594	\$4,077	\$1,000	\$1,000	0%
Planning & Community Developmt	\$1,022,737	\$1,004,504	\$882,082	\$997,887	13.1%
Administrative Services	\$160,316	\$225,769	\$69,540	\$74,369	6.9%
TIF Projects	\$1,565,287	\$1,078,481	\$0	\$0	0%
Gaming Initiatives	\$3,291	\$10,747	\$0	\$0	0%
Public Works	\$0	\$0	\$0	\$1,590,000	N/A
Non-Departmental	\$4,355,412	\$3,800,205	\$2,402,700	\$2,636,996	9.8%
Comm & Community Engagement	\$0	\$0	\$287,878	\$530,872	84.4%
Total General Government:	\$7,133,808	\$6,132,000	\$4,148,250	\$6,341,124	52.9%
Public Safety					
Police	\$2,668,558	\$5,604,248	\$7,024,697	\$8,891,474	26.6%
Fire	\$2,644,337	\$4,396,565	\$6,463,374	\$7,603,511	17.6%
Non-Departmental	\$8,493	\$57,099	\$8,000	\$625,267	7,715.8%
Total Public Safety:	\$5,321,387	\$10,057,912	\$13,496,071	\$17,120,252	26.9%
Highways and Streets					
Public Works	\$1,558,014	\$1,169,622	\$1,331,554	\$3,547,957	166.5%
Capital Projects	\$6,223	-\$53,711	\$5,000	\$5,000	0%
Total Highways and Streets:	\$1,564,237	\$1,115,911	\$1,336,554	\$3,552,957	165.8%
Health and Welfare					
Planning & Community Developmt	\$196,697	\$332,052	\$0	\$0	0%
Public Health	\$561,511	\$660,361	\$552,199	\$801,123	45.1%
Total Health and Welfare:	\$758,207	\$992,413	\$552,199	\$801,123	45.1%
Parks and Recreation					
Parks & Recreation	\$551,916	\$1,195,969	\$1,343,522	\$1,468,437	9.3%
Non-Departmental	\$6,639,620	\$712,867	\$0	\$33,490	N/A
Total Parks and Recreation:	\$7,191,536	\$1,908,835	\$1,343,522	\$1,501,927	11.8%
Golf Services					
Parks & Recreation	\$111,370	\$244,862	\$351,311	\$350,862	-0.1%
Capital Projects	\$0	\$0	\$100	\$100	0%
Total Golf Services:	\$111,370	\$244,862	\$351,411	\$350,962	-0.1%
Public Works					
Planning & Community Developmt	\$10,867	\$9,804	\$92,500	\$507,500	448.6%
Total Public Works:	\$10,867	\$9,804	\$92,500	\$507,500	448.6%
Aviation Services					

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Works	\$123,230	\$114,942	\$100,400	\$411,066	309.4%
Capital Projects	\$0	\$174,000	\$100,000	\$0	-100%
Total Aviation Services:	\$123,230	\$288,942	\$200,400	\$411,066	105.1%
Parking Services					
Public Works	\$108,804	\$113,258	\$186,753	\$177,003	-5.2%
Capital Projects	\$253,851	\$288,852	\$253,853	\$958,290	277.5%
Total Parking Services:	\$362,655	\$402,110	\$440,606	\$1,135,293	157.7%
Sewer Services					
Administrative Services	\$3,410	\$7,518	\$3,000	\$3,000	0%
Public Works	\$989,861	\$816,614	\$343,500	\$618,500	80.1%
Capital Projects	\$12,164,419	\$4,762,421	\$2,230,700	\$2,730,700	22.4%
Total Sewer Services:	\$13,157,690	\$5,586,554	\$2,577,200	\$3,352,200	30.1%
Transit Services					
Public Works	\$277,984	\$415,523	\$1,500	\$1,500	0%
Total Transit Services:	\$277,984	\$415,523	\$1,500	\$1,500	0%
Landfill Services					
Public Works	\$296,674	\$309,238	\$180,000	\$275,200	52.9%
Total Landfill Services:	\$296,674	\$309,238	\$180,000	\$275,200	52.9%
Capital Outlay					
Capital Projects	\$9,950,267	\$432,397	\$5,355,021	\$3,003,024	-43.9%
Total Capital Outlay:	\$9,950,267	\$432,397	\$5,355,021	\$3,003,024	-43.9%
Total Revenue:	\$37,383,396	\$35,381,399	\$30,075,234	\$38,392,162	27.7%

DEPARTMENTS

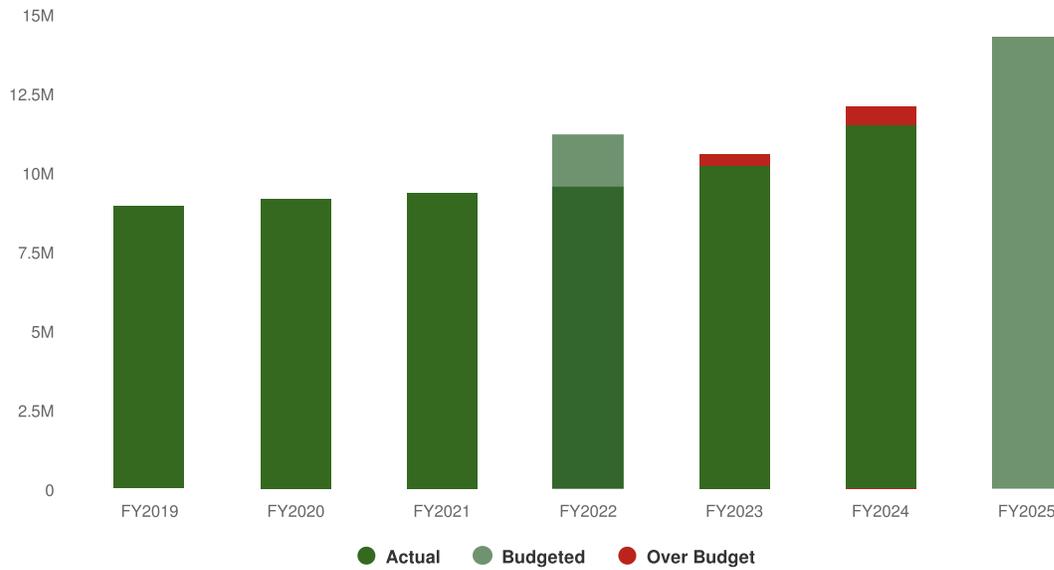
General Government

Expenditures Summary

Includes programs within the General Government Function that are in the General Fund.

\$14,283,007 **\$2,768,778**
(24.05% vs. prior year)

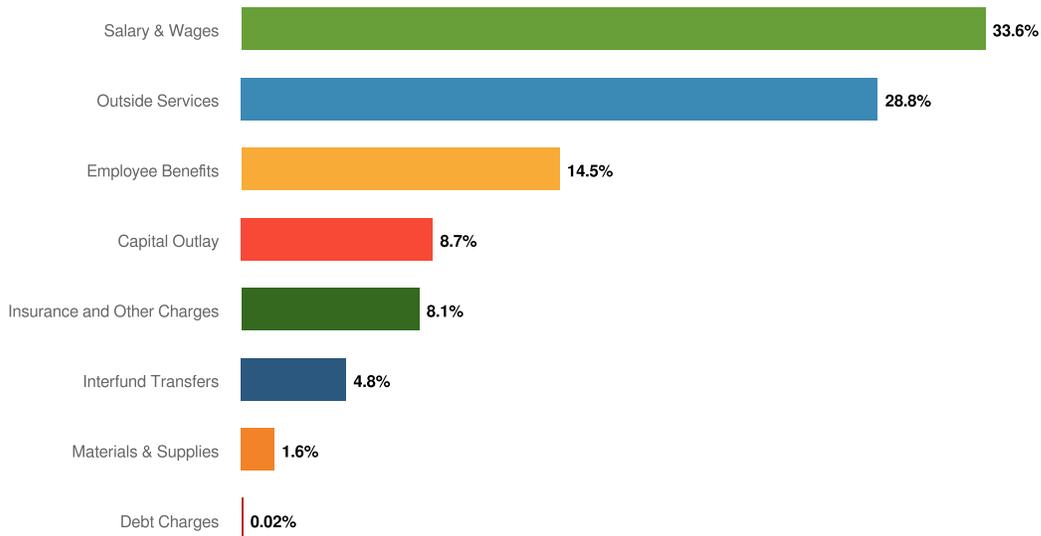
General Government Proposed and Historical Budget vs. Actual



During FY24, Technology Services programs moved from Finance to Communications and Community Engagement, increasing the General Government function by nearly \$1.6 million in expenses.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Projected Actuals	FY2024 Budgeted	FY2025 Budgeted
Expense Objects			
Salary & Wages			
Salary & Wages	\$4,094,153	\$4,870,202	\$4,806,125
Total Salary & Wages:	\$4,094,153	\$4,870,202	\$4,806,125
Employee Benefits			
Employee Benefits	\$1,893,627	\$2,051,064	\$2,066,550
Total Employee Benefits:	\$1,893,627	\$2,051,064	\$2,066,550
Materials & Supplies			
Materials & Supplies	\$212,450	\$244,904	\$224,179
Total Materials & Supplies:	\$212,450	\$244,904	\$224,179
Outside Services			
Outside Services	\$2,471,198	\$3,183,956	\$4,029,336
Utility Expense	\$79,500	\$74,020	\$80,047
Total Outside Services:	\$2,550,698	\$3,257,976	\$4,109,383
Capital Outlay			
Capital Outlay	\$43,500	\$15,000	\$1,240,000
Total Capital Outlay:	\$43,500	\$15,000	\$1,240,000
Capital Improvements			
Capital Improvements	\$147,630	\$0	\$0

Name	FY2023 Projected Actuals	FY2024 Budgeted	FY2025 Budgeted
Total Capital Improvements:	\$147,630	\$0	\$0
Debt Charges			
Debt Service-Interest & Other	\$2,658	\$2,262	\$2,262
Total Debt Charges:	\$2,658	\$2,262	\$2,262
Interfund Transfers			
Transfers Out	\$780,897	\$52,045	\$679,812
Total Interfund Transfers:	\$780,897	\$52,045	\$679,812
Insurance and Other Charges			
Outside Services	\$861,419	\$950,776	\$1,094,696
Other Charges	\$35,000	\$70,000	\$60,000
Total Insurance and Other Charges:	\$896,419	\$1,020,776	\$1,154,696
Total Expense Objects:	\$10,622,032	\$11,514,229	\$14,283,007

Mayor & City Council



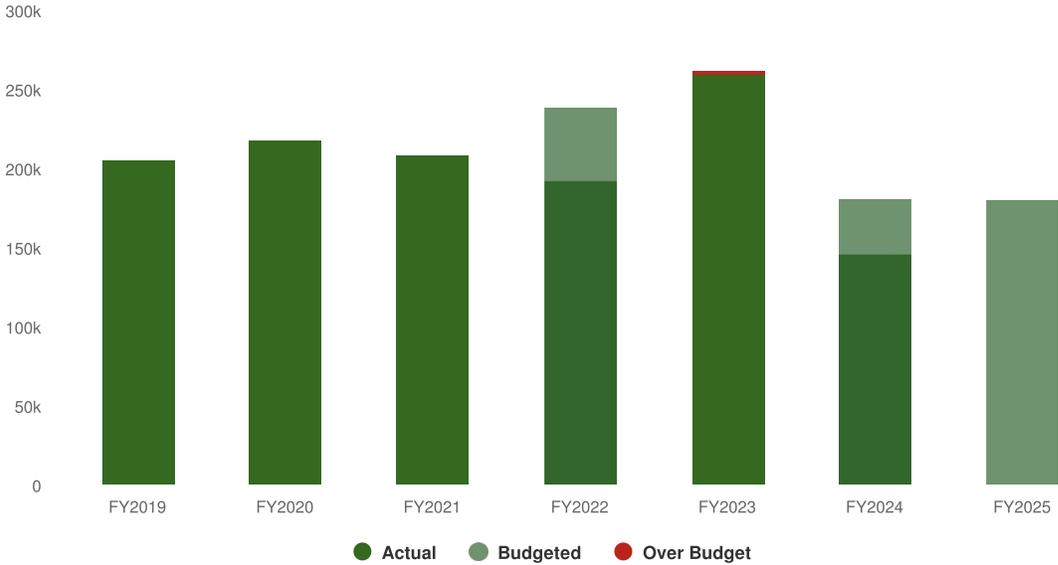
John Josendale
Mayor

The Mayor and eight City Council members are the elected representatives of the citizens of St. Joseph and are charged with the formation of public policy to meet the community's needs. They are responsible for appointing the City Manager and the City Clerk.

Expenditures Summary

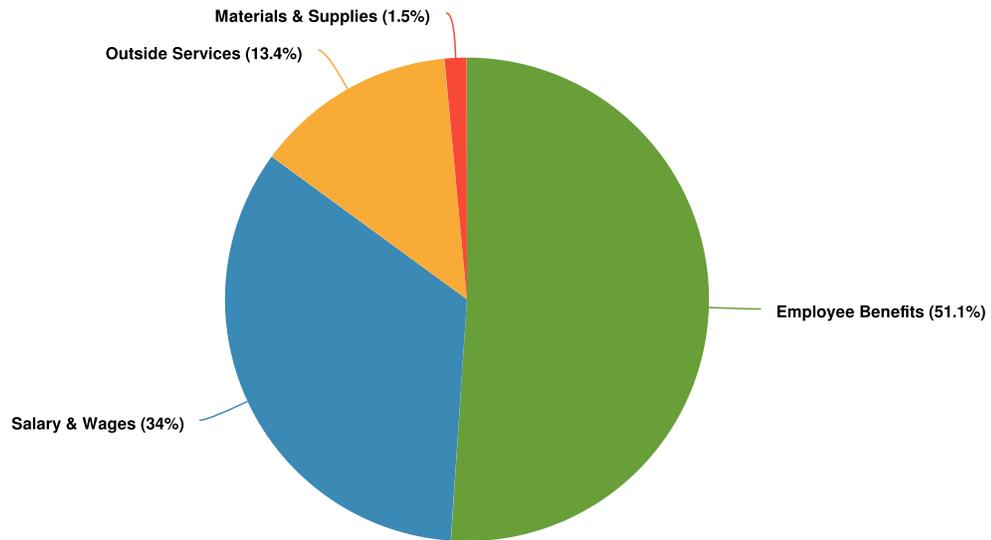
\$180,040 **-\$792**
(-0.44% vs. prior year)

Mayor & City Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$61,200	\$61,200	0%
Employee Benefits	\$93,755	\$91,953	-1.9%
Materials & Supplies	\$3,103	\$2,675	-13.8%
Outside Services	\$22,774	\$24,212	6.3%
Total Expense Objects:	\$180,832	\$180,040	-0.4%

Mayor & City Council Organizational Chart



Mayor & City Council Core Services

Mission

To INVEST IN PEOPLE, CREATE A BETTER PLACE, and GROW PROSPERITY. (Imagine St. Joseph 2040)

Core Services

- Adopt ordinances, resolutions, policies and regulations for the health, safety and welfare of the current and future inhabitants of the City of St. Joseph.
- Establish policies for the effective and efficient delivery of municipal services to the City.
- Establish goals, objectives and performance measures for the City Government and the City Manager.
- Create departments, divisions, bureaus, offices, and citizen advisory committees necessary for the efficient and effective operation of the City.
- Exercise legislative oversight over the City Manager, professional staff, consultants, citizen advisory committees and all other employees, volunteers and officers appointed or retained by the City.
- Appoint and work with citizen advisory committees established by the City Council to formulate recommendations to the City Council on policies, projects, and spending allocations.
- Participate in community strategic and long-range planning.
- Adopt master plans for water, wastewater, storm drainage, parks, and municipal facilities to guide the City's future development of critical infrastructure.
- Adopt the annual City budget and approve expenditures of City funds.
- Promote good relations with federal, state, county, and other municipal government agencies. The Mayor and City Council will take an active role in working with appropriate officials on inter-jurisdictional issues and regional problems affecting the residents of St. Joseph.
- Ensure every customer who interacts with the City and the Mayor's office receives the best customer service possible with any and every issue.

Current Year Activity/Achievements

- Approximately 47 Council Meetings, Council Work Sessions and Special Meetings were held from July 2023 to February 2024.
- Participated in Mayor's Childrens Christmas Party at Bode Ice Arena on December 9, 2023, Mayor's Christmas tree lighting at Krug Park and Hyde Park on November 24, 2023 and the Downtown Christmas Lighting.
- Participated in Mayor's Prayer Breakfast in coordination with community volunteers on May 4, 2023 and Mayor's Thanksgiving Dinner in coordination with the Second Harvest fundraiser on November 1, 2023.
- Passed numerous ordinances and resolutions at City Council Meetings.
- Participated in ribbon cuttings and local parades.
- Continued partnership with the Community Alliance developing and working with a comprehensive community plan for betterment of the community. (Imagine St. Joseph 2040)
- Provided support and oversight of over 33 boards and commissions.
- Prepared approximately 13 proclamations that were personally presented from July 2023 to February 2024.
- Mayor and Council Members attended multiple Missouri Municipal League conferences to learn more and be more involved. Mayor Josendale and Deputy Mayor Shultz were added to different sub-committees to help St Joseph's involvement.
- Served as a member of the executive committee of the Board of Missouri Mayors.
- Elected to the Board of Directors of the KC Chamber of Commerce which helps to expand connectivity with the KC area.

Budget Challenges/Planned Initiatives

- Continue economic development and improvement in partnership with the Chamber and Community Alliance.
- Maintain adequate staffing levels to continue delivering and enhancing high quality efficient services and infrastructure.
- Enhance community engagement and transparency. Continue ensuring boards and commissions are addressing important community issues and council goals and objectives.
- Continue implementing high priority drainage projects. Analyze police and fire department staffing and training levels to keep pace with the city's growth, to proactively address community issues and to

maintain a safe community.

- Continue working with community partners to understand regional labor needs and identify and promote workforce development and matchmaking programs to fill regional workforce gaps. Expand programs for job creation and employment growth opportunities.
- Identify further strategies to encourage investment in downtown and promote local business development. Continue working with community partners to promote diverse entertainment, shopping, and gathering spaces that are attractive to our diverse community.
- Promote an inclusive, open-minded, and progressive community. Continue implementation of responses to property crime through dedicated investigative resources, improved technology, and proactive public communications.
- Continue to initiate and support programs to reduce gun violence and property crimes. Continue to develop enforcement strategies to reduce illegal narcotics, and work with social service organizations to address substance abuse/addiction.
- Continue to partner with residents, neighborhood groups and community organizations to improve police- community relations. Continue supporting community-wide efforts to establish a reentry program for offenders exiting the criminal justice system.
- Collaborate further with community and governmental partners to address issues related to poverty, mental health, and homelessness. Continue analyzing current planning and building code approval processes to help decision making be more predictable, more strategic, and timely. Continue researching programs to improve the quality of rental housing.
- Continue to collaborate with Community Alliance to promote and support the Missouri Air Guard 139th. Helping support the relocation of the base to the North end of the field and helping to secure the new C-130J model aircraft.
- Continue working closely with MODOT for bridge and road improvement and the resolution of the Highway 229 project.

City Clerk



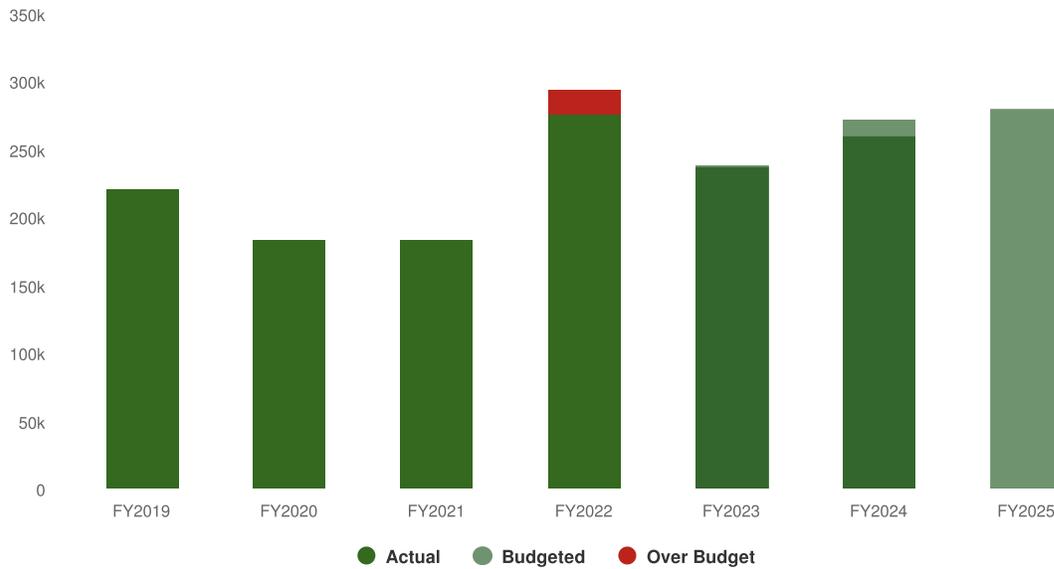
Paula Heyde
City Clerk

The City Clerk serves as the Secretary to the City Council and legal custodian of the City's official records. The Clerk provides City Council, other city departments and citizens with accurate and timely information regarding those records as well as posting all official meeting notices.

Expenditures Summary

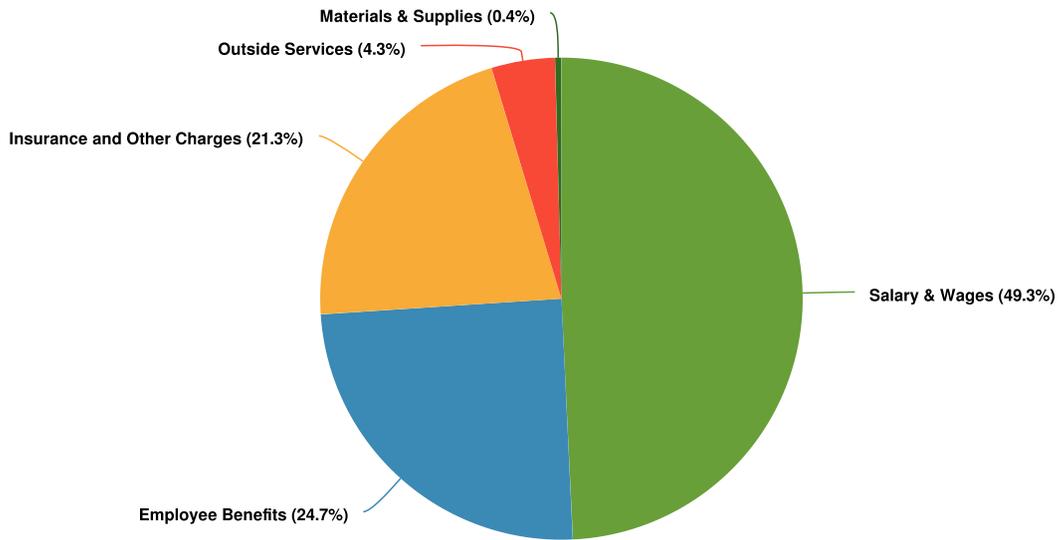
\$281,173 **\$7,908**
(2.89% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$134,211	\$138,484	3.2%
Employee Benefits	\$55,682	\$69,509	24.8%
Materials & Supplies	\$1,250	\$1,200	-4%
Outside Services	\$12,122	\$11,980	-1.2%
Insurance and Other Charges	\$70,000	\$60,000	-14.3%
Total Expense Objects:	\$273,265	\$281,173	2.9%

City Clerk Organizational Chart



City Clerk Core Services

Mission

To provide City Council, other City departments and citizens with accurate and timely information regarding the City's official records.

Core Services

- Preserve the integrity of the City's official records.
- Provide for records disposal as permissible by Missouri Law.
- Provide cost-effective legal maintenance of permanent records for all City departments.
- Inform citizens of public hearings pursuant to Missouri Law.
- Administer the City Council paperless agenda process and process requests for copies of public documents in a timely manner.
- Oversee City Council agenda process which includes creation of bimonthly agendas, coordination of ordinances and resolutions, duplication and distribution of agenda materials when needed.
- Prepare appointment letters and certificates of appointments for individuals nominated to serve on Boards and Commissions; maintain updated list of those.
- Prepare Council Meeting and Work Session minutes in a timely manner and post meeting notices/agendas pursuant to Missouri Law.
- Conduct City elections as required by City Charter.
- Send daily correspondence to the City Council via electronic mail.

Current Year Activity/Achievements

- 120 Sunshine Law requests processed.
- 309 ordinances and resolutions processed.
- 50 Council Meeting and Work Session meeting minutes prepared.
- 26 Bills of Sale processed.
- 46 Board and Commission member appointments processed.

City Manager



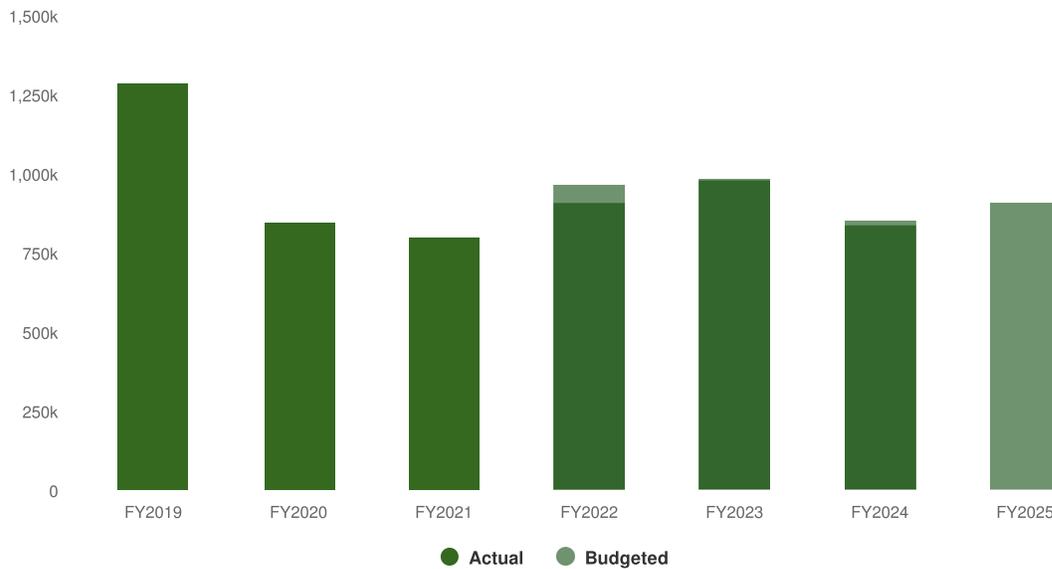
Bryan Carter
City Manager

The City Manager is appointed by and serves at the discretion of the City Council and is the City's chief administrative officer. The City Manager implements the policies established by City Council and administers the day-to-day operations of the City through his actions and those of his directors.

Expenditures Summary

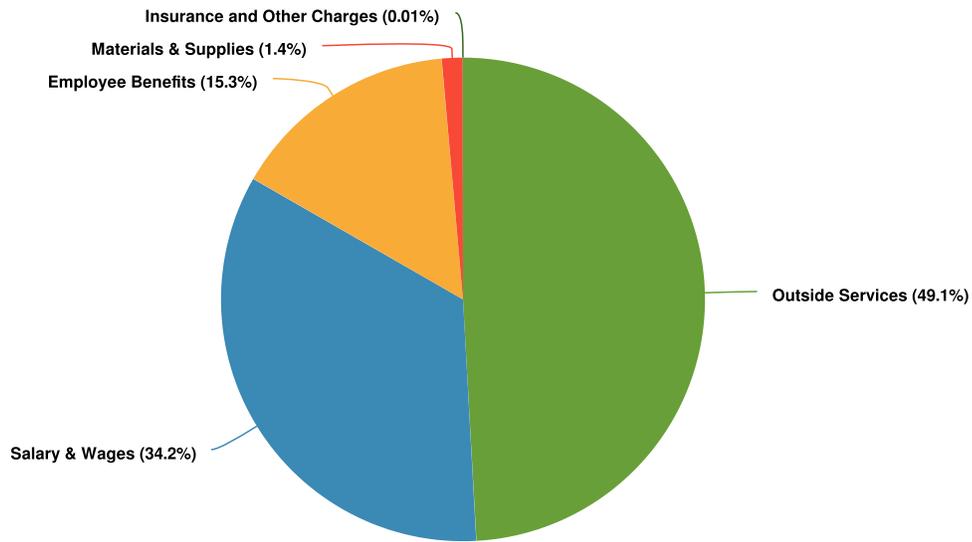
\$909,827 **\$56,384**
(6.61% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted
Expense Objects		
Salary & Wages	\$312,254	\$311,155
Employee Benefits	\$120,512	\$139,021
Materials & Supplies	\$12,291	\$12,640
Outside Services	\$408,286	\$446,911
Insurance and Other Charges	\$100	\$100
Total Expense Objects:	\$853,443	\$909,827

City Manager Organizational Chart



City Manager Core Services

Mission

To execute the City's adopted Strategic Plan, recommend and implement policies in the overall management of day-to-day operations and foster an environment in which staff members work within established policy to reduce barriers when accomplishing objectives that facilitate growth.

Core Services

- Implement City Council strategic plan, policies, and goals and serve as a communications link between the City Council and staff.
- Recommend and advise the City Council on policy matters.
- Provide professional leadership and support on organizational issues to all City departments.
- Assist departments in accomplishing their missions in a safe, efficient, and effective manner.
- Oversee the financial health of the organization through annual and long-range financial planning.
- Create and maintain effective relationships between the City and community partners.
- Ensure timely responses to issues and inquiries.
- Monitor and respond to proposed bills in the Missouri General Assembly.

Current Year Activity/Achievements

- Completed development of CIP sales tax project list and submission of tax renewal to the voters.
- Participated in development of a sports facility feasibility study and initial plan to develop a facility.
- Served on Missouri Municipal League Municipal Administration & Intergovernmental Relations Committee.
- Implemented a new pay study and revised pay structure for General Employees.
- Developed plan for new animal shelter following suspension of non-profit organization's efforts for development.
- Continued administration of American Rescue Plan Act funding, including defining allocation of funds to meet unfunded City needs.
- Participated in Housing Task Force efforts led by the Chamber of Commerce to define what action steps need to occur to develop housing across income levels.
- Oversaw development of new STEP public meetings.
- Served as Vice Chairperson for Community Alliance.
- Advocated for funding to complete \$20 million airport facilities projects.
- Assisted directors in administering capital programs, including Bond for Bridges, Parks Tax, Capital Improvement Program Sales Tax, Hotel-Motel Tax, and American Rescue Plan Act.
- Took a larger role in addressing homelessness with an emphasis on street homelessness.
- Oversaw Health Department's use of community-led analysis of opioid abuse resources to develop plan for administering opioid settlement funds.
- Began implementation of Strategic Plan.
- Conducted Police Chief search and hiring process.
- Oversaw changes in budget preparation process.

Budget Challenges/Planned Initiatives

- Explore opportunities to streamline operations and reduce expenditures while evaluating program scopes.
- Enhance existing programs to further efforts in addressing crime and community appearance.
- Implement street homelessness outreach and intervention program.
- Employ efforts to improve communications in response to reduced in-depth media coverage.
- Continue efforts for Civic Arena and related development downtown.
- Prepare Sports Facility Project for submission to voters.
- Determine long-term solution for downtown parking.
- Initiate steps toward increasing housing development to meet long-term needs.

Communications & Community Engagement



Mary Robertson

Director of Communications & Community Engagement

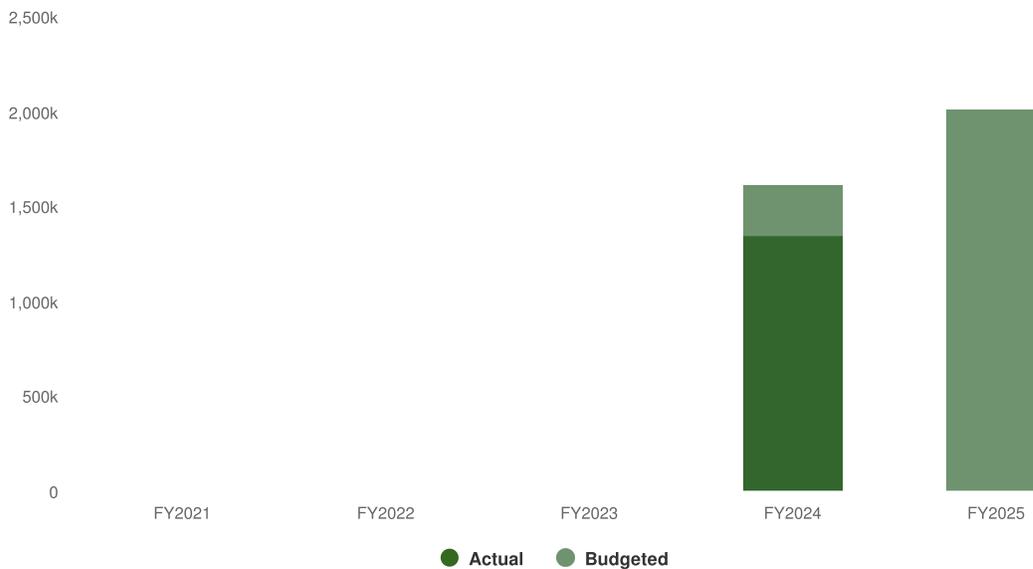
Programs within the department include:

- **Public Information & Communications** - Oversees communications with customers, both internal and external, manages the City's website, the City's government access channel and social media, and assists departments with the effective use of technology to communicate.
- **Network Services** - Promotes ready access to municipal government information through appropriate day-to-day maintenance of the City's computer network, by assisting other city departments with the development, implementation and use of various computer software systems and other technologies. The GIS Development division has been combined with the Network Services division and is responsible for funding, managing, updating, developing, and providing access to the City's GIS data and applications.
- **Network Operations** - This program provides for the City's future technology needs through timely replacement or upgrades of computer network hardware and software and through implementation of new advances in technologies when appropriate.

Expenditures Summary

\$2,010,889 **\$398,781**
 (24.74% vs. prior year)

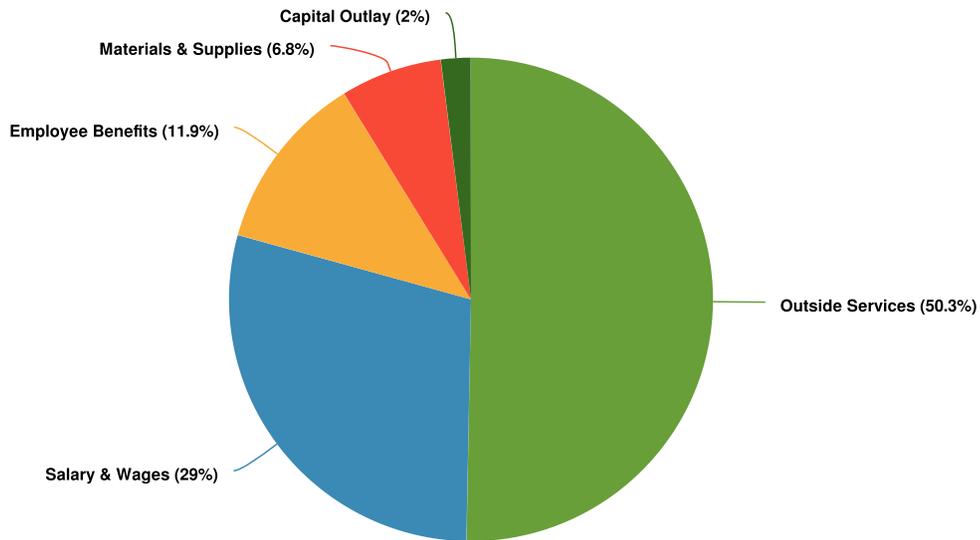
Communications & Community Engagement Proposed and Historical Budget vs. Actual



During FY24, Communication was removed as a program within the City Manager department and the Communications and Community Engagement Department was created. Technology Services programs moved from Finance to Communications and Community Engagement, increasing the General Government function by nearly \$1.6 million in expenses.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

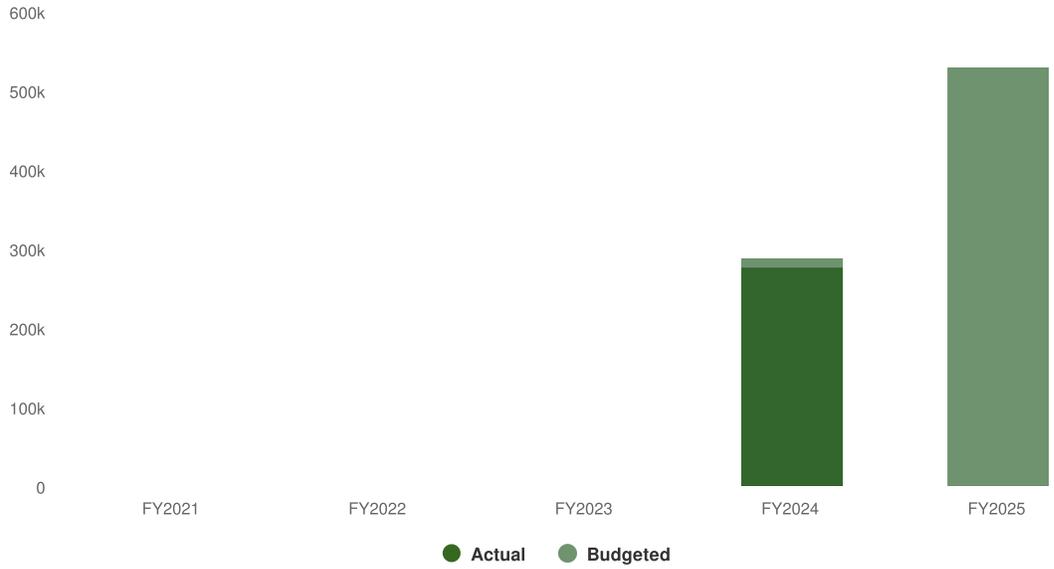


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$526,349	\$583,199	10.8%
Employee Benefits	\$233,627	\$239,498	2.5%
Materials & Supplies	\$136,274	\$136,720	0.3%
Outside Services	\$715,858	\$1,011,472	41.3%
Capital Outlay	\$0	\$40,000	N/A
Total Expense Objects:	\$1,612,108	\$2,010,889	24.7%

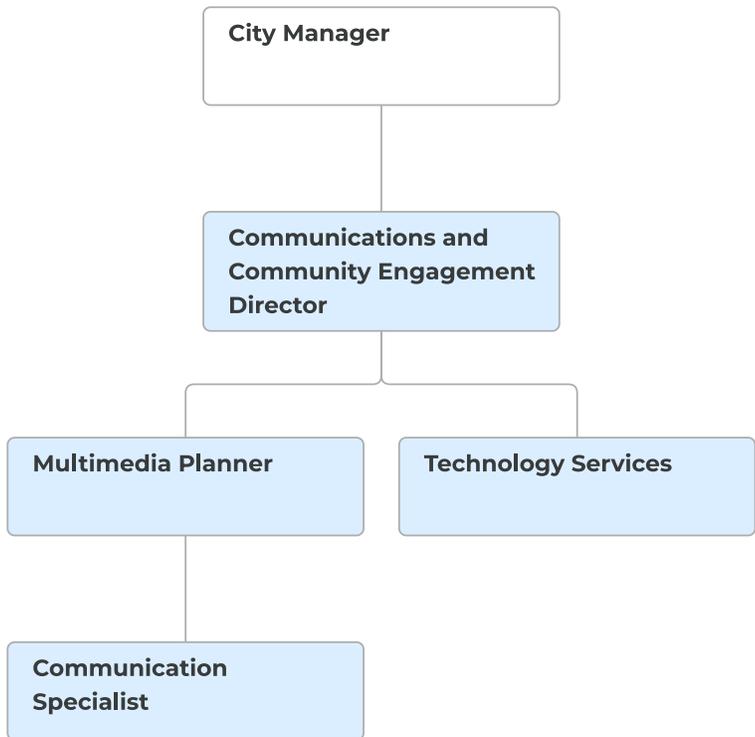
Revenues Summary

\$530,872 **\$242,994**
 (84.41% vs. prior year)

Communications & Community Engagement Proposed and Historical Budget vs. Actual



Communications & Community Engagement Organizational Chart



Public Information and Communications Core Services

Mission

To provide effective communications and positive public relations between city government and the community as well as effective communications to city employees to ensure quality, responsive and professional customer service.

Core Services

- Communicate public information in an effective, professional, and creative manner.
- Market, advertise and promote the City locally and regionally.
- Represent the City on a variety of committees including Council appointed citizens committees and community-wide projects and events.
- Produce and disseminate a variety of publications, press releases, and public information.
- Provide writing, design, photography, and other graphic services for print, digital, and video communication formats.
- Manage the City's website, cable channel 19, and social media.
- Televises City Council and Planning Commission meetings.
- Serve as the Public Information Officer during declared emergencies and for other general city contacts with the media.
- Provide special event coordination and promotion - coordinate public outreach and public meetings.

Current Year Activity/Achievements

- Coordinated the CIP sales tax campaign that was placed on the August ballot.
- Implemented the new S.T.E.P. public meetings.
- Coordinated the Red Rally to welcome Kansas City Chiefs back to Training Camp.
- Scripted and produced video for the mayor's annual State of the City address.
- Further expanded the utilization of social media as a method of communication.

Budget Challenges/Planned Initiatives

- Work with community partners to expand the Chiefs Training Camp experience.
- Create public information campaigns to raise awareness for city services and community priorities.
- Create ways to improve engagement with the community.
- Promote the activities and successes of the strategic plan.
- Continue efforts to improve communications with employees.
- Continue efforts to improve external communications with the community

Technology Core Services

Mission

To provide ready access to municipal government information via the City's PC-based computer network by providing network connectivity to assist other city departments with the development, implementation, and use of various software systems.

Core Services

- Provide data, voice, and video services to over 600 employees in over 30 locations.
- Maintain minimum standards for desktop hardware, a varied and diverse software environment, and network connectivity to bring it together.
- Management and administration of all devices including desktops, laptops, cell phones, other mobile devices, and Avaya VOIP phone system.
- Plan, manage, and maintain the network environment to maintain and enhance security, reliability, availability, and performance.
- Provide "on demand" service and support for system and security administration; problem resolution or coordination; research into possible software/hardware acquisitions; and information requests regarding the same.
- Provide timely assistance and/or information in response to requests.
- Meet the requirements of replacing and upgrading PCs, printers, services, and other equipment as needed through a funding mechanism based on a per PC charge.
- Maintain GIS data for access by City employees.
- Maintain compliance standards, such as CJIS and HIPAA.

Current Year Activity/Achievements

- Migration of email exchange server from on-premise to online.
- Administration of IBM Security MaaS360 for more visibility and management to protect city mobile devices.
- Improved interoperability of internal department operations and optimized online services for citizens for permitting, planning and zoning, licensing, inspections, and code enforcement through the CivicGov software project.
- Expanded the use of technology resources to include an inventory system for parks facilities while improving the end user online experience through the CivicRec project.
- Upgraded MuniCode to display our Code of Ordinances in a more user-friendly manner.
- Began the implementation of fiber-based internet, wide area network, hosted PBX, and managed wi-fi services for all facilities.

Budget Challenges/Planned Initiatives

- Strive for technology centralization for more efficient technology management, security, and cost reduction.
- Migration of SharePoint to a more modern and efficient SharePoint site.
- Assess and capitalize on existing technology software to ensure that utilization is maximized, and end user training is provided.
- Restructure division operations to better serve the organization and users.
- Identify and implement file level auditing solution to meet State security mandates.
- Upgrade wireless network to improve performance and reliability of both employee and guest connectivity.
- Hardware refresh for on premise backup strategies and movement to cloud storage for disaster recovery efforts.
- Identify grant funding sources for growing technology needs

Human Resources



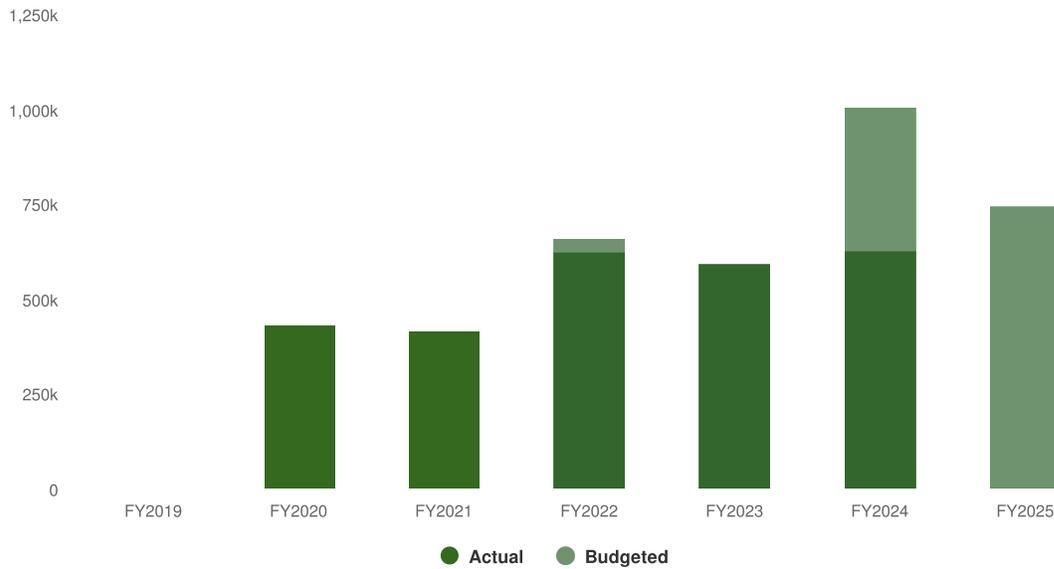
Amy Cohorst
Human Resources Director

Human Resources assists other City departments in hiring and maintaining qualified individuals through the basic staff services of employee recruitment, in-processing, evaluation, benefits administration, labor relations, examinations, position and pay administration, employee records maintenance, training and development, employee and retiree assistance.

Expenditures Summary

\$748,788 **-\$259,399**
(-25.73% vs. prior year)

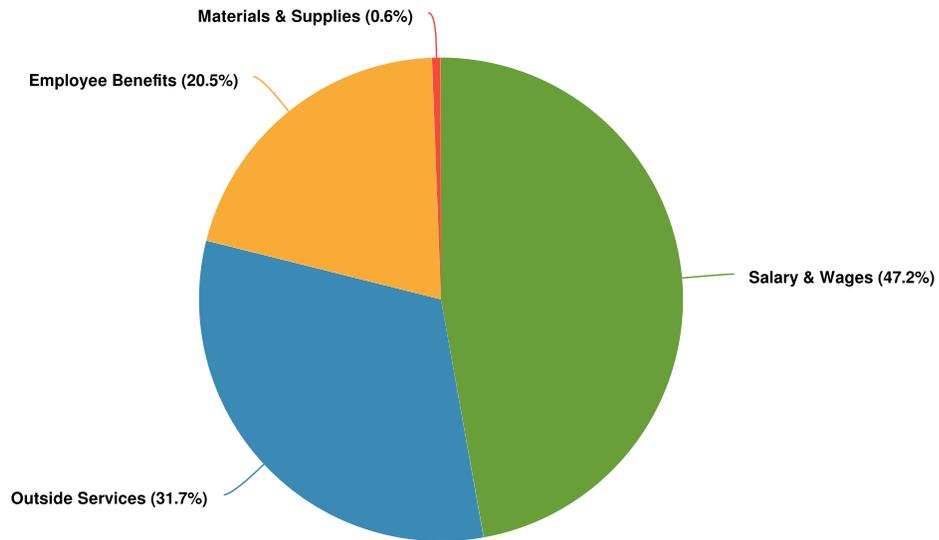
Human Resources Proposed and Historical Budget vs. Actual



In FY24, Human Resources administered a trial of a Community Engagement Incentive program at a budgeted expense of \$270,350, causing a one-year elevation in expense. The program was not renewed for FY25.

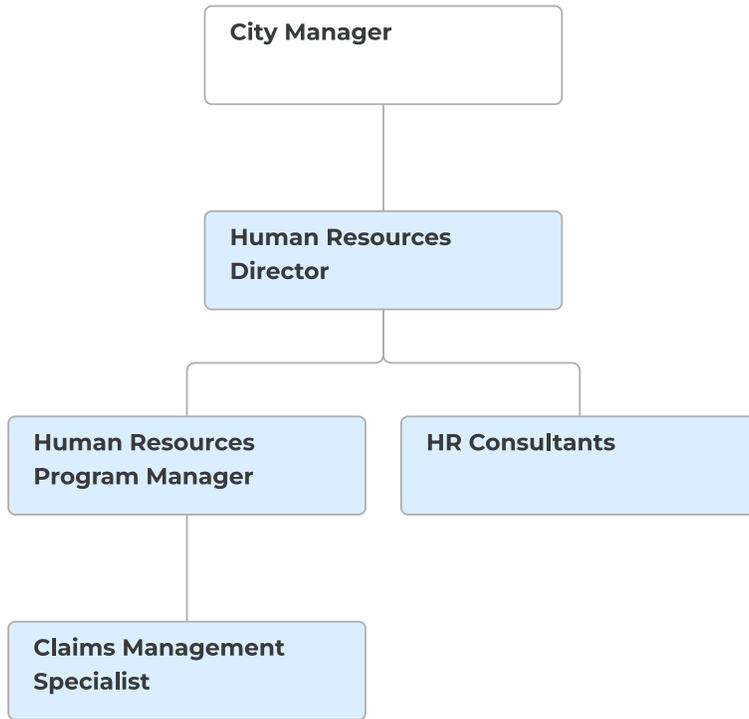
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$603,899	\$353,300	-41.5%
Employee Benefits	\$155,373	\$153,379	-1.3%
Materials & Supplies	\$5,249	\$4,400	-16.2%
Outside Services	\$243,665	\$237,709	-2.4%
Total Expense Objects:	\$1,008,186	\$748,788	-25.7%

Human Resources Organizational Chart



Human Resources Core Services

Mission

To provide services that foster a safe, healthy, and productive work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect in order to recruit, retain and develop the diverse talent needed to support the organization.

Core Services

- Conduct all position recruitments including advertising, screening, and testing.
- Maintain Human Resources Information System.
- Administer an employee benefit package and coordinate employee benefit events.
- Provide New Employee Orientation.
- Maintain city-wide classification system.
- Oversee policy administration, employment & labor laws, HR records and other HR functions.
- Collaborate with Accounting on payroll services.
- Participate on the City's Labor Relations Negotiating Teams.
- Provide direction and assistance to departments on policies, procedures, disciplinary matters, hiring procedures, etc.
- Maintain an organization wide training program.

Current Year Activity/Achievements

- Advised and assisted supervisors with disciplinary and other employment & benefit related questions, concerns & issues.
- Advised employees and supervisors on policies, procedures, practices, benefits, and other employment related matters.
- Administered employee benefits plans: health, dental, life, vision, LTD, supplemental life, Cancer, Universal Life, dependent life, three pension plans, FLEX DECAF, EAP, MOST, two 457 deferred comp plans, ROTH IRA, etc. and reconciled monthly statements.
- Performed annual Personnel Manual review and revisions.
- Conducted police entry level written tests.
- Conducted Police and Fire promotional level testing.
- Coordinated flu shots, FML paperwork and leave balances.
- Worked with CBIZ to renew health insurance with Blue Cross Blue Shield.

Budget Challenges/Planned Initiatives

- Implement benefit renewals for health, dental, vision, LTD, life and dependent/supplemental life.
- Strive to meet increased regulatory requirements and the ACA.
- Invest in training and development to maintain a productive workforce.

Performance Statistics

- 102 entry level and promotional tests for Police and Fire.
- 2795 applications reviewed and 122 jobs posted.
- 229 new full-time hires processed and set up.
- 68 other than full-time hires set up.
- 1438 Personnel Action Forms handled.
- 18 Retirement Applications facilitated.
- 103 FMLA applications processed.

Risk Management Core Services

Mission

To continually monitor and evaluate City operations in order to manage and mitigate the associated risks through aggressive management and administration of the City's Property/Casualty Insurance Program, the Self-Insured Workers' Compensation Program, Drug/Alcohol Testing Program and Safety/Loss Control Programs.

Core Services

- Coordinate with City Manager and Directors on organizational development and implementation of administrative vision, mission, and values.
- Investigate liability claims asserted by members of the public and initiate appropriate response procedures.
- Manage the City's risk financing methods such as the procurement of insurance policies and self-insurance programs.
- Assist the Legal Department with litigation strategies in response to liability causes of action.
- Process insurance or reimbursement claims for damage to City property, whether damage results from an insured cause of loss through City operations or damage caused by members of the public.
- Investigate occurrences and submit State-required reports for all work-related injuries and manage associated workers' compensation claims with assistance from contract third party administrator and legal counsel.
- Manage the City's risk transfer methods related to contract services and special events.
- Administer the City's Drug/Alcohol Testing Program.
- Provide information to departments in relation to safety/loss control policies and initiatives through employee meetings, training programs and resources.

Current Year Activity/Achievements

- Worked with agents and insurance companies to process property/casualty renewals.
- Conducted site visits and interviews for investigation of claims.
- Attended meetings and work sessions to present and discuss matters of insurance, claims, and policy matters.
- Provided annual claim and operational statistics, including financial information to the State and other agencies as required to maintain self-insurance authority for the Workers' Compensation Program.
- Reviewed contracts and event permits.
- Coordinated activities associated with workers' compensation claims (e.g. processing claim, authorizing medical treatment, referrals, payroll & settlements).
- Submitted property and liability claims and coordinated with claims administrators and all liability insurance carriers on matters related to claims, lawsuits and other actions filed with them.
- Maintained Certificates of Insurance.
- Coordinated drug & alcohol testing and EAP referrals.

Budget Challenges/Planned Initiatives

- Develop and implement innovative safety communication strategies that include training elements specific to departmental operations and equipment through the use of available technologies.
- Coordinate HR & RM training opportunities in relation to specific departments.
- Establishing an effective Safety/Loss Control Program with limited staffing.
- Conducting effective incident investigation with limited staffing.
- Managing Drug & Alcohol program including more safety sensitive positions and testing within budget constraints.
- Increasing Safety Awareness through development of Safety Meetings in all departments.
- Managing and disseminating organizational development opportunities with limited staffing and resources.
- Increase engagement between HR/RM and all departments.

Performance Statistics

- 88 liability (including sewer) incidents responded to. (CY23)
- 32 subrogation incidents processed. (CY23)
- 186 employee workers' compensation injuries processed (130 incidents, 56 claims) (CY23)

Legal



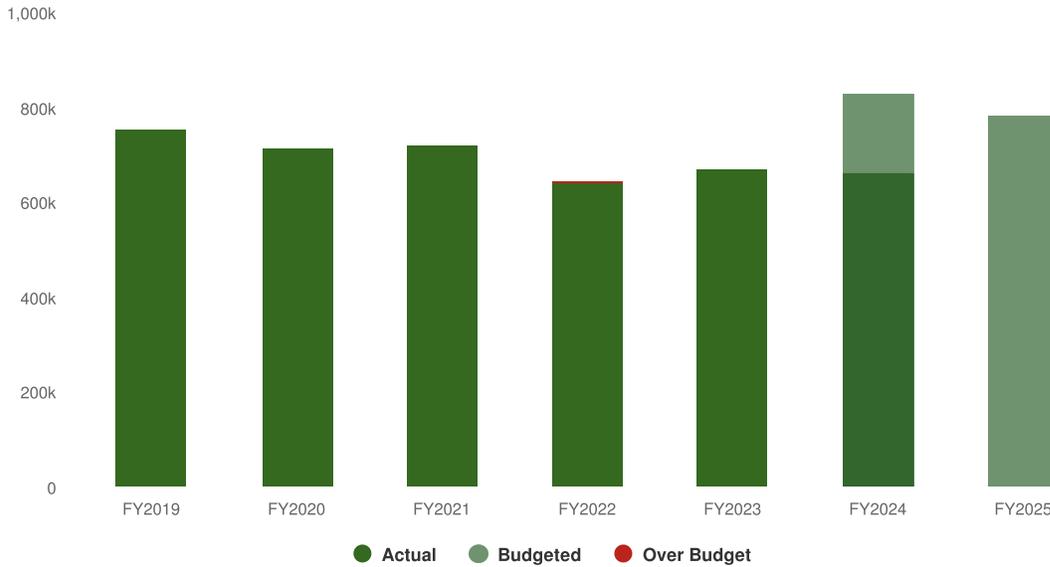
Lisa Robertson
City Attorney

Legal staff conduct litigation involving the City, prepare and enforce City ordinances and resolutions, render legal opinions and advice, and draft City contracts, leases and other legal documents. The City Prosecutor represents the City when individuals are seen in Municipal Court for citations issued by a city department for violations of state or municipal laws and codes.

Expenditures Summary

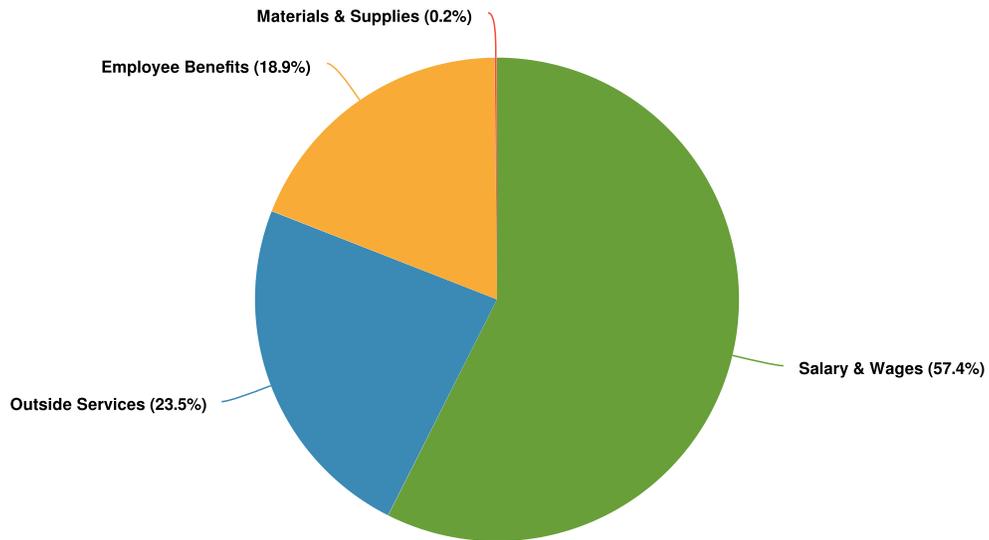
\$784,588 **-\$45,040**
(-5.43% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



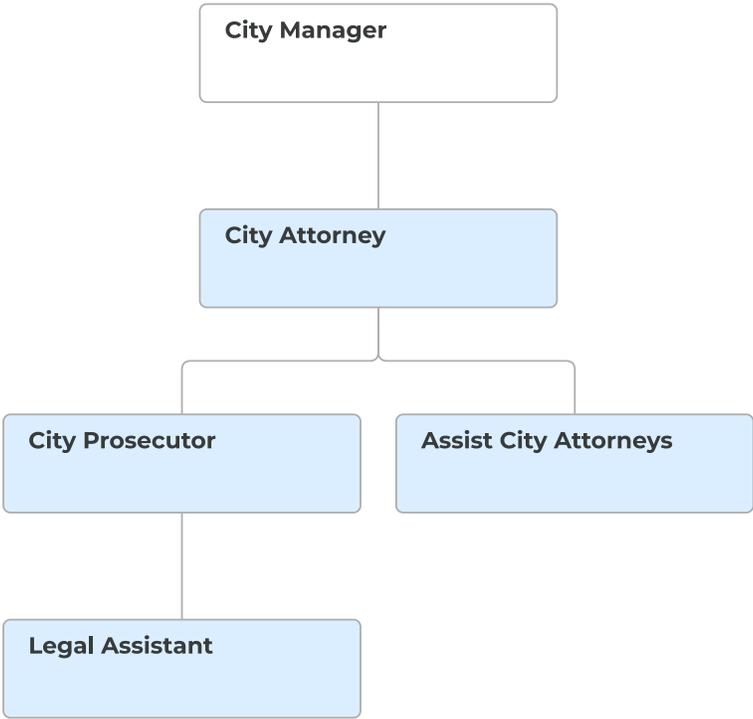
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$432,397	\$450,623	4.2%
Employee Benefits	\$172,756	\$148,156	-14.2%
Materials & Supplies	\$3,770	\$1,230	-67.4%
Outside Services	\$220,705	\$184,579	-16.4%
Total Expense Objects:	\$829,628	\$784,588	-5.4%

Legal Organizational Chart



Legal Administration Core Services

Mission

To provide effective and timely legal representation and advice to the City Council and City Administration. The office represents the City in legal controversies and is committed to minimizing legal exposure and potential liability.

Core Services

- Represent the City Council, City Administration, operating departments, and specified Boards and Commissions in all matters of law pertaining to their official duties.
- Assist departments with preparing ordinances, resolutions, contracts, leases, and other documents.
- Assist departments with ensuring compliance with terms and conditions set forth in legal documents.
- Prosecute Municipal Court violations through the City Prosecutor's Office, which files charges and makes recommendations, as necessary and appropriate under the applicable facts and circumstances.
- Attend regular and special meetings, as well as identified work sessions, of the City Council; attend meetings of specified Boards and Commissions.
- Conduct legal research and maintain up-to-date information on issues facing municipalities to ensure that the City is in compliance with newly enacted State and Federal legislation.
- Assist with developing an official position on proposed legislation and work in conjunction with outside professionals to monitor proposed legislation for the purpose of advising City directors on legislation that might affect the City in general, as well as their department, in particular.
- Represent the City in litigation and monitor the activities of outside counsel retained to assist with litigation and other complex matters.
- Assist in the investigation and evaluation of employee-related issues and concerns.
- Assist with the annual review and update of the City's Personnel Manual and act as a member of the City's labor negotiation teams.
- Represent the City at Personnel Board hearings related to grievances filed by employees.
- Work with members of the community and their representatives to provide answers and resolve issues involving the City.

Current Year Activity/Achievements

- Prepared proposed Charter Amendments for voter consideration, including, but not limited to, staggering council terms.
- Conducted a comprehensive update of Code language related to boards and commissions.
- Collaborated with Friends of the Animal Shelter on the parameters of a funding agreement to construct a new animal shelter on the South Belt Highway.
- Reviewed RFQs, design-build rules and regulations, and contract documents related to the Krug Park project.
- Researched Police Officers' Bill of Rights Legislation and applied its requirements to disciplinary matters involving Commissioned Personnel.
- Reviewed and updated numerous contracts for services, purchases, and real property transactions, including a large volume from Parks Department resulting from the projects funded through the Parks Tax, as well as the Public Works Department resulting from projects funded through the Bonds for Bridges initiative. Assisted Land Bank with proper titling of properties purchased at the annual tax sale.
- Assisted outside counsel on matters including, but not limited to, environmental litigation related to HPI, administrative hearing related to a disability claim and issues with the work product provided by contractors on several City projects.
- Provided primary staff support for Human Rights Commission.
- Provided legal guidance and worked cooperatively with Risk Management Division to decrease the risk of valid claims and litigation, resulting in minimal active litigation cases.
- Successfully represented the City in administrative hearings and subsequent litigation involving the collection of (i) funds owed to the City by businesses and individuals with unpaid sewer bills and (ii) penalties related to property maintenance violations. Provided quarterly litigation reports to the City Council and Administration.
- Monitored new legislation and other changes in the law and reported such changes to other City officials.

Budget Challenges / Planned Initiatives

- Conduct a broad review of the Code of Ordinances and evaluate language that has not been updated.
- Provide legal frameworks for the allocation and use of remaining ARPA funds.

Performance Statistics

- Monitored over 250-300 contracts, leases, and other legal documents.
- Prosecuted over 6000 Code of Ordinance violations in Municipal Court so far, this Fiscal Year.
- Responded to requests for legal assistance; responding, typically within a week of the request, with the goal of responding to all requests within two weeks.
- Managed risk in conjunction with the Risk Management Division, to minimize the number of valid claims brought against the City.
- Monitored evolving state and federal legislation to ensure local compliance.
- Attended most work sessions, board and commission meetings and assisted with follow-up tasks.

Finance



Dawn Lanning
Interim Finance Director

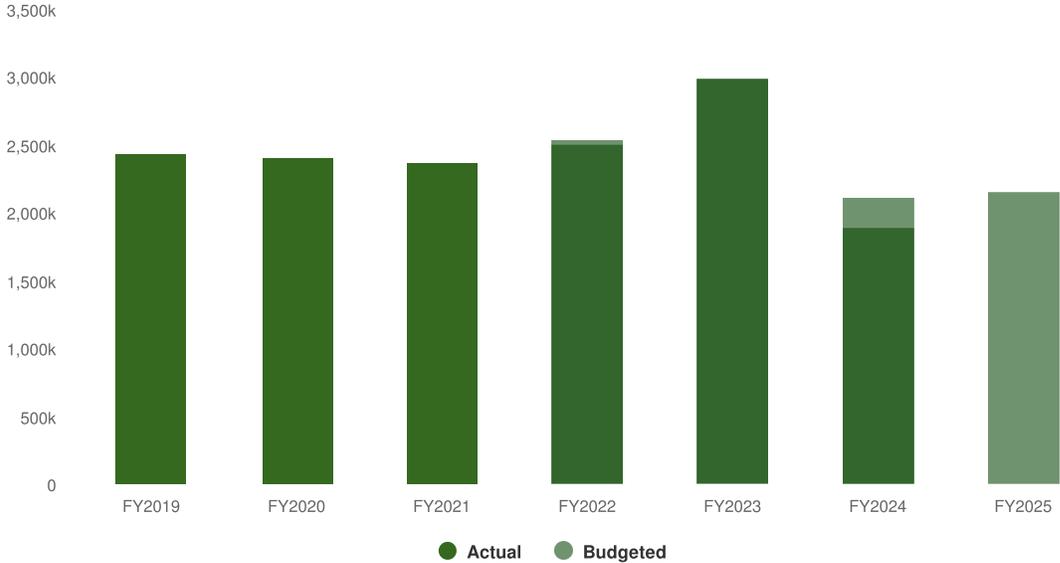
Programs within the Finance Department include:

- **Administration & Budget** - Staff assist city management in the allocation of public resources to meet the service, program and facilities needs and expectations of the community, as determined by the Mayor and Council, in accordance with federal/state/local statutes. Develop information that demonstrates the impact of decisions on the City's financial policies and the City's goal of maintaining a high level of quality services. Prepare the Annual Operating and Capital Budgets as well as the Five-Year CIP Plan. Administer all financial aspects of the City's TIF and TDD projects. Provide oversight and direction to the Finance Department personnel.
- **Customer Assistance** - Assists the Licensing and Permit state with renewal of business licenses, liquor license, health permits. They provide cash receipting services and perform collections for special tax billings, sewer utility billings, parking citations and permits, etc. Staff also issues garage sale permits, bus and parking passes while managing the city's sidewalk grant program.
- **Utility Billing** - As of October 2012, the City took over billing its sewer customers from the water company. Utility Billing staff strive to provide accurate and timely utility billing statements. Research requests to correct billing errors. Verify sewer billing accuracy. Offer prompt and courteous customer service when contacted for information, whether by phone, e-mail or in person.
- **Accounting** - the staff aim to safeguard city assets; check accuracy and reliability of data; provide management with timely, accurate and meaningful financial information, promote operational efficiency, effectiveness, and economy. The City's annual budget development/process, a reflection of the priorities and goals of the city's elected officials, a map for anticipated revenues and expected expenditures and capital improvements for the upcoming fiscal year is included as well. The staff continues to achieve an unqualified (clean) audit opinion on the Annual Comprehensive Financial Report.
- **Purchasing** - Ensures public confidence in municipal government procurement through compliance with established federal, state and local procurement statutes; by communicating effectively with City staff and outside vendors; and by providing staff with the training and tools necessary to execute the procurement function at the highest professional level.

Expenditures Summary

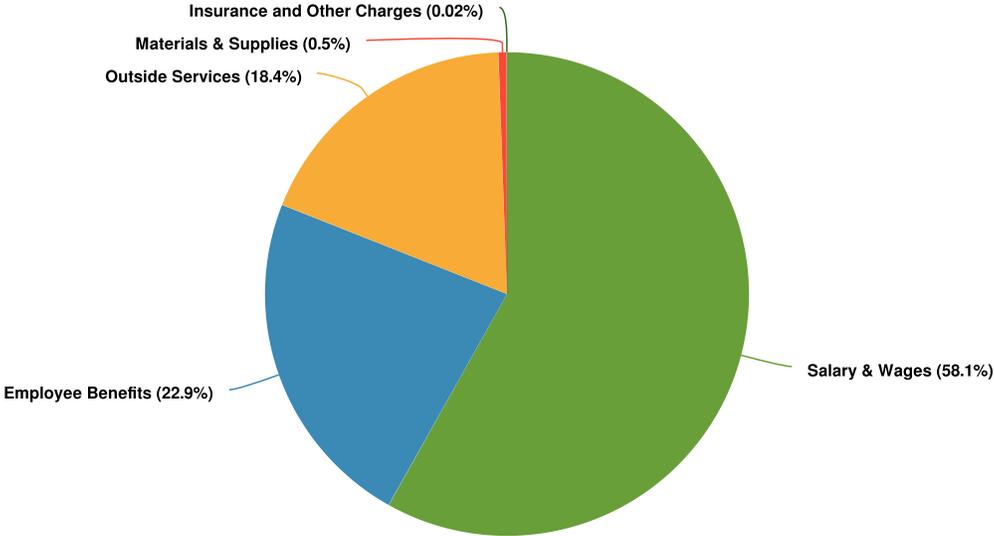
\$2,154,935 **\$45,432**
(2.15% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

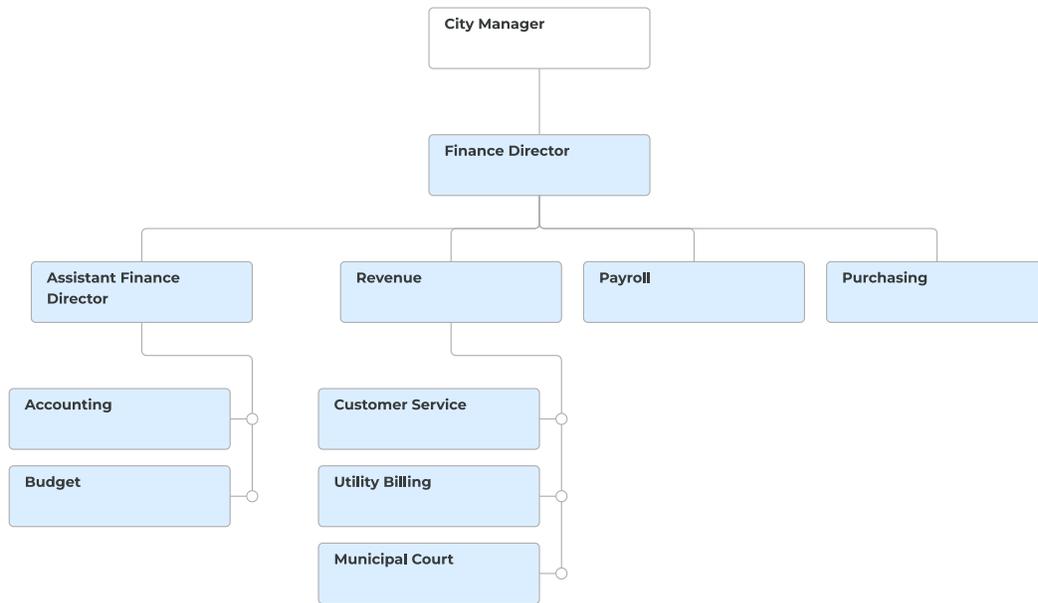
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$1,211,402	\$1,252,860	3.4%
Employee Benefits	\$520,766	\$493,157	-5.3%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Materials & Supplies	\$12,393	\$11,845	-4.4%
Outside Services	\$364,552	\$396,683	8.8%
Insurance and Other Charges	\$390	\$390	0%
Total Expense Objects:	\$2,109,503	\$2,154,935	2.2%

Finance Department Organizational Chart



Administration and Budget Core Services

Mission

To preserve the City's strong financial condition by creating a responsible financial strategy and effectively managing the City's resources by assisting City management in the allocation process to meet the service, program and facilities' needs and expectations of the community, as determined by the Mayor and Council, in accordance with federal/state/local statutes and generally accepted accounting principles.

Core Services

- Provide oversight and direction to the Finance Department personnel.
- Provide financial policy, cash management, debt management.
- Monitor the City's financial condition and provide financial strategies to ensure fiscal solvency.
- Prepare monthly, quarterly, and annual financial reports that provide the City Council, City staff and the public with the financial information necessary to make informed choices and decisions.
- Provide consistent, cohesive budget planning, implementation, and administration - oversee preparation of the annual Operating and CIP budgets as well as the Five-Year CIP plan.
- Monitor daily revenue deposits of departments outside of City Hall - enter revenues into the general ledger.
- Management and control of City revenues and accounts receivable, including the financial requirements related to the City's Special Allocation Fund (TIF, TDD, CID, EDC) Track, review and monitor TIF reimbursable expenses to Developers per Redevelopment Agreements and prepare and file TIF reports with the Missouri Department of Economic Development.
- Track and review Buchanan County annual tax billing and monthly collection reports and disbursements - work with the Buchanan County Assessor's office to ensure compliance with Enterprise Zone, Chapter 100, and Chapter 353 tax abatements.
- Reporting and monitoring past due accounts and Collection Agency reporting.
- Maintain the parking ticket program database and manage the collection process, including issuance of summons to Municipal Court.

Current Year Activity/Achievements

- Developed policies and procedures for the procurement card purchase process that included closer monitoring of monthly transactions.
- Worked with departments to maintain more efficient budgets and cut down on account deficits.
- Complete closing of three TIF areas and bond payoffs - Triumph Foods, Mitchell Corridor and North County Shoppes.
- Review delinquent accounts for possible civil lawsuits for Special Assessments, Administrative Penalties and Sewer Receivables.
- Implemented the ClearGov budget software on a department level which encouraged more involvement and a better understanding of the budget process city-wide.
- Continued Central Square upgrades for workability for city employees.
- Implement Springbrook Cirrus Cloud Migration.
- Prepared annual indirect cost plan.

Budget Challenges/Planned Initiatives

- Careful monitoring of city revenues & expenditures; preparing for the challenges facing the City from legislative sources and other economic conditions that may arise.
- Continue development of reporting and reconciliation between Springbrook cash receipts/utility billing processes with financial software system - Central Square.
- Continue auditing utility billing system by adding accounts to the City's GIS to track those areas that appear unserved by City sewer system.
- Overcome staff shortage and provide professional assistance and information to our customers.
- Monitor the State of Missouri Local Government Expenditure Database for changes in future disclosure requirements.
- Develop strategies for improved communications and internal controls.
- Communicate Federal grant requirements with departments to reduce findings.
- Streamline cash flow for the City to meet daily as well as future cash demands.

- Implement recommendations from the Financial Process Assessment.
- Strive to meet the Fund Balance Policy reserve guidelines.

Accounting Core Services

Mission

To promote confidence in the City's financial operations by providing management with timely, accurate and meaningful financial information and by continuing to achieve an unmodified (clean) audit opinion on the Annual Comprehensive Financial Report (ACFR).

Core Services

- Provide investment and cash management, budget, and accounting services.
- Monitor internal controls, debt and lease compliance, and grant reconciliation.
- Conform, comply, and implement the City's financial reporting to GAAP standards and statements.
- Provide departments with accurate and timely monthly financial reports/updates.
- Review policies and procedures and update (or develop) as necessary.
- Control and accountability of capital assets.
- Assist in development of the annual budget to prioritize department goals in line with City Council.
- Provide superior and professional customer service to outside vendors, other department employees, City Manager, and City Council.

Current Year Activity/Achievements

- Received an unmodified (clean) audit opinion on the City's ACFR and received the GFOA distinguished ACFR Reporting award for the 33rd consecutive year.
- Reconciled 38 funds including the General fund, twelve (12) special revenue funds, 1 capital project fund, 1 debt service fund, six (6) enterprise funds, two (2) internal service funds, twelve (13) agency funds, and two (2) account group funds.
- Utilized UBS Financial Services to enhance total portfolio return by means of active portfolio management.
- Communicated with UBS to obtain the highest rate of return with maximum security while meeting the cash flow demands of the City's ARPA Funds and Sewer, Government Obligation, and Parks Special Obligation project bond funds.
- Established the City's reporting model of Debt, Leases, and Subscription-Based Information Technology Arrangements (SBITA) using DEBTBOOK, a cloud-based compliance software, in accordance with GASB.
- Structured Payroll responsibilities with outlined procedures.
- Worked with departments and recipients of City's ARPA funding in line with compliance guidelines.
- Assisted Administration and Budget with ClearGov budget planning software to streamline and enhance the entire budget process.
- Awarded \$2.5 million Missouri Department of Economic Development River Bluff Gateway Project for Community Revitalization.
- The City Council authorized an additional Accountant to assist with daily, monthly, and yearend duties and responsibilities.

Budget Challenges/Planned Initiatives

- Continue to streamline processes and procedures to improve efficiency.
- Keep a close watch on the General Fund, Public Safety, and Parks/Golf revenues, cash, and fund balances.
- Ensure ARPA funding is compliant with Federal regulations and Treasury guidelines.
- Evaluate GASB issued Statements No. 99, 100, and 101.
- Provide a solid base for supporting departments with budgeting, cost control, revenue tracking, and compliance of City procedures.
- Utilize DebtBook for centralization, automation of processes and procedures, communication visually and interactively, storage, and compliance in a highly collaborative environment. Subscription-Based Information Technology Arrangements.

Performance Statistics

- City's investment portfolio diversified: \$137,655,729.00.
- \$21,629,038 in federal grants reconciled, an increase of \$3,798,922 over last fiscal year.
- \$274,663,372 total debt service maintained.
- \$441,058,073 in assets capitalized.

- Police pension investment portfolio monitored: \$37,216,860.
- Allocated City-wide department costs: \$695,850.
- \$10.6 million in ARPA disbursements, paid to 31 approved subrecipients.
- Average # of employees paid: Full time - 662 FT; Part time - 152.

Customer Assistance Core Services

Mission

To provide a positive attitude and excellent customer service for both external and internal customers in regard to payments on sewer utility, parking tickets, bus passes, and all other services provided by Customer Assistance Clerks for other City departments.

Core Services

- Provide prompt, accurate and courteous customer service.
- Help customers in understanding, completing, and processing of sewer user fees, parking tickets and other billings.
- Maintain proper cash handling protocols in order to comply with auditing practices.
- Maintain real estate ownership records provided by the County.
- Support other city departments by collecting sewer utility payments; processing business license and annual permit renewals.

Current Year Activities/Achievements

- Assist Utility Billing staff with customer service questions, collection phone calls, payments, etc. to reduce the delinquency rate on sewer utility bills.
- Assist Building Development and Property Maintenance staff with license renewals, billing of liens, administrative penalties, and other miscellaneous billings.

Budget Challenges/Planned Initiatives

- Continue collection efforts for liens and administrative penalties with delinquent notices and forwarding to the Legal Department for further collection measures when needed.
- Utility Billing collection efforts, which include termination of water services (after 30-day collection notice).
- Staff continued to see an influx of walk-in traffic with termination notice and payment plan collections, as well as customer inquiries by phone about payments, questions using the website, etc.

Utility Billing Core Services

Mission

To provide accurate and timely utility billing statements, research requests regarding possible billing errors and verify sewer billing accuracy while offering prompt and courteous customer service when contacted by phone, email or in person.

Core Services

- Generate monthly utility billing statements for the users of the City's sewer system.
- Serve as citizen contact for questions regarding sewer billing - research possible account adjustments.
- Reconcile the Sewer billing system with General Ledger and prepare journal entries to account for monthly adjustments to billing.
- Prepare Aging reports on utility accounts receivable and follow collection procedures per City ordinance and State Statutes.
- Audit of Missouri American weekly data files to GIS and current billed records to ensure all accounts are being billed.
- Provide back-up and assistance to other divisions as necessary.
- Provide timely listing to Sewer Delinquent Committee.

Current Year Activities/Achievements

- Collection policy updated and passed by City Council per Special Ordinance No 10050 (2/7/22).
- Greater staff turnover – cross-training staff to utilize all software systems including past due notices, termination notices, payment plans, etc.

Budget Challenges/Planned Initiatives

- Enhance procedure manual regarding billing, adjustments, collections etc. regarding current software for sewer billing/collection process.
- Further communicate the enhanced Customer Service options for sewer payments via citizen interactive voice response (IVR) system, online payments and contracted outside locations.
- Continue training customer service representatives on acceptance of utility payments and responding to basic utility billing questions.
- Collection policy update. Last update passed City Council per Special Ordinance No 10050 (2/7/22).

Performance Statistics

- 26,504 bills generated monthly – compared to 26,524 in FY22. (approx. 553 in Country Club)
- 5,990 monthly lockbox payments – compared to 6,152 in FY22.
- 3,358 monthly web payments – compared to 6,113 in FY22.
- 2,598 monthly IVR payments (interactive voice response by phone) – compared to 2,284 in FY22.
- 934 monthly FirstTech payments (contracted vendor in grocery stores) – compared to 927 in FY22.
- 2,780 paperless bills processed per month - saving approximately \$1,450.00 per month.

Purchasing Core Services

Mission

To promote public confidence in municipal government procurement through compliance with established federal, state, and local procurement statutes; by communicating effectively with City staff and outside vendors; and by providing staff with the training and tools necessary to execute the procurement function at the highest professional level.

Core Services

- Provide accounts payable, purchasing and receiving services.
- Communicate effectively with City staff and outside vendors to ensure compliance with established federal, state, and local procurement statutes.
- Provide multiple channels through which bid openings and requests for proposals can be accessed by vendors, including on-line bid opportunities and vendor listings.
- Maximize efficiency and cost savings in the procurement of materials & supplies.
- Reduce the City's exposure to financial risk (loss of grant funding) by ensuring construction contractors comply with state and federal prevailing wage laws.
- Increase public confidence in municipal government procurement on the part of the general citizenry through adherence to the adopted Purchasing Policy.

Current Year Activity/Achievements

- Continued efforts within the database to remove inactive vendors and accommodate commodity types or services.
- Tightened up review process for Procurement Card audits each month.
- Updated Accounts Payable and Requisition Forms for departments to check budget line items and submit budget transfers with the request, if needed, to ensure funding is available prior to purchase approvals.
- Established a new process for "do not mail" checks and checks over \$50,000 for tracking purposes.
- Reviewed and adjusted internal controls to ensure procurement policy compliance.

Budget Challenges/Planned Initiatives

- Continue research of on-line bidding platforms in order to transition the City to an electronic bid process in the future.
- Obtain ability to track companies or individuals who are downloading bid documents from the City website.
- Further evaluate process to create workflow for AP and Requisition processes.
- Continue training employees on procurement policy and procurement card compliance.

Performance Statistics

- 91 bids and contract awards processed. (all bids and contracts processed within 3 working days)
- 7 "front end" documents developed for capital projects.
- 52,179 accounts payable transactions processed.
- \$94,912.50 in revenue generated by use of City procurement card for large vendor invoice payments.

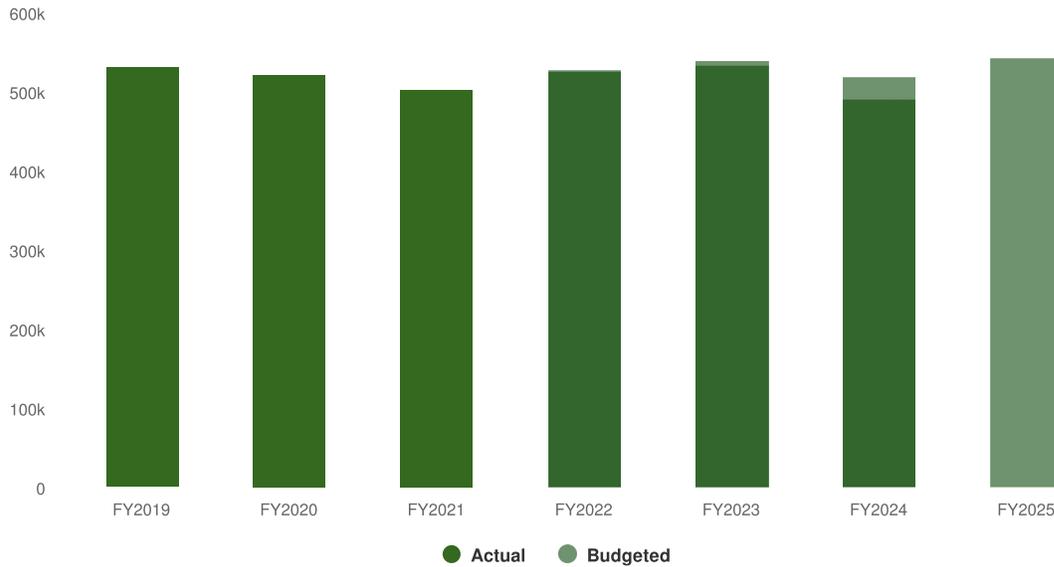
Municipal Court

The Municipal Court upholds municipal codes and ordinances by processing and rendering decisions on cases filed by the City's Prosecuting Attorney. Court support staff, under the direction of the Finance Department, also collect the fines levied by the court, prepare warrants and failure-to-appear notices, schedule bond forfeiture hearings, and transmit monthly reports to the City Clerk, County Circuit Court and State Department of Revenue.

Expenditures Summary

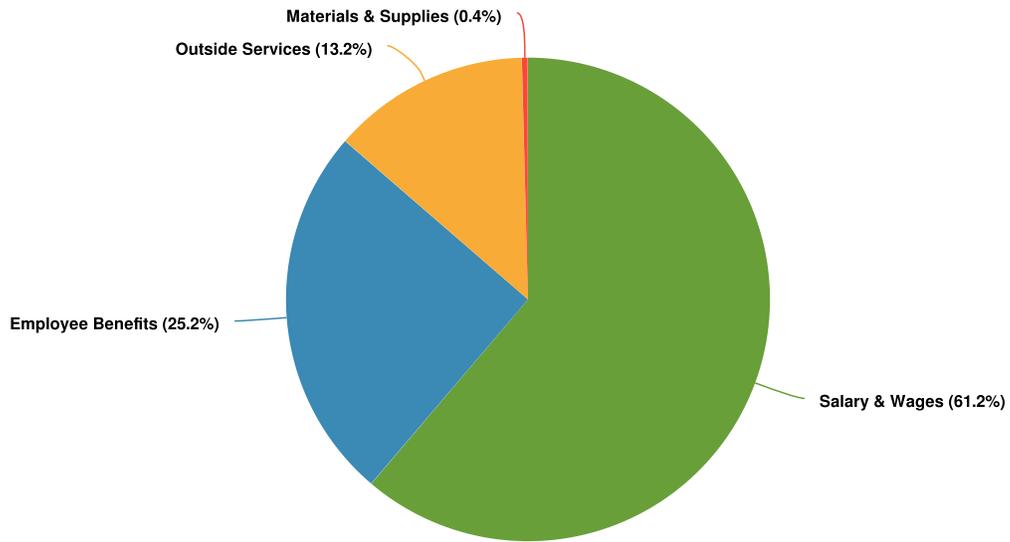
\$544,268 **\$25,568**
(4.93% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$316,469	\$333,207	5.3%
Employee Benefits	\$133,107	\$136,919	2.9%
Materials & Supplies	\$2,539	\$2,210	-13%
Outside Services	\$66,585	\$71,932	8%
Total Expense Objects:	\$518,700	\$544,268	4.9%

Municipal Court Core Services

Mission

To provide Municipal Court services in a manner that complies with State Statutes, Office of State Courts Administrator (OSCA) and City of St. Joseph Code of Ordinances.

Core Services

- Management, collection and control of Municipal Court revenues and accounts receivable - general financial oversight of Municipal Court. Limited Finance Department oversight.
- Prepare warrants, failure-to-appear notices, and subpoenas.
- Provide Municipal Court Judge and substitute judges with training necessary for Certification and Provide staff training necessary for obtaining and continuing education required for certification from Missouri Association for Court Administration (MACA).
- Transmit monthly reports to the City Clerk, Buchanan County Circuit Court and Missouri Department of Revenue.
- Enforce administrative policies and procedures as directed by Municipal Court Judge regarding the judiciary functions of the Municipal Court.
- Comply with judicial orders and/or judicial directives given by the Municipal Court Judge.
- Oversee all internal financial controls and audit functions associated with Municipal Court.
- Coordinate case filings, updates, and dispositions with the City Prosecutor and warrant issuance and update warrant status with the SJPD.
- Provide Court docket for arraignments and trials; schedule specific weekly arraignments and trials for specialized hearings, i.e. Code Compliance, Animal Control, and Spanish-speaking (or other individuals needing a translator).

Current Year Activity/Achievements

- Cross-training of staff to allow for staff absences.
- Completed conversion from Incode software to SMC by the end of 2023.
- Warrant conversion completed – Court, Prosecutor, and Police all work thru Mo. State Hwy department.
- File cabinets have been reorganized, checked for accuracy and details.
- “Track your case” notifies defendants of changes, updates, and upcoming court dates on their cases.

Budget Challenges/Planned Initiatives

- Continue to work toward a "paper light court" process, reducing the amount of paperwork printed for each case.
- State Legislation continues to limit Court fees and fines.

Performance Statistics

- Further statistical data to be updated with improvements to Show Me Courts software.
- 3,984 citations filed – compared to 7,724 in FY23 and 6,610 in FY22.
- 3,839 completed cases – compared to 7,945 in FY23 and 8,479 in FY22.
- 1,257 warrants issued – compared to 2,664 in FY23 and 2,493 in FY22.
- 1,132 warrants served/cleared – compared to 2,045 in FY23 and 2,345 in FY22.

Planning & Community Development



Clint Thompson
Planning & Community Development Director

Programs within the department include:

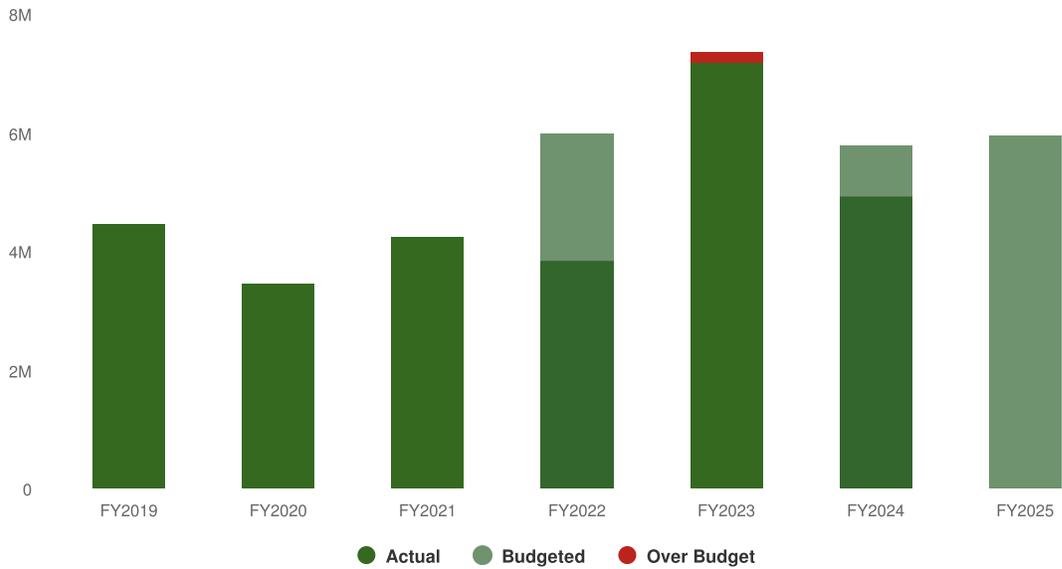
- **Planning & Community Development Administration** - The administrative office provides managerial oversight of planning and zoning, building inspections, property maintenance issues, economic development coordination and federally funded project administration, including the historic preservation functions of the City. Staff oversees permitting, licensing, building inspection, code compliance and development review and coordination. The Special Events Coordinator, makes sure that parades, festivals, and other special events sponsored by a variety of individuals or groups in the community are properly permitted and has met all street and safety concerns. The position also serves City's primary point of contact for all liquor licensing issues.
- **2011 Transient Guest Tax** - Program is used to track the revenue and expenditures of the Downtown/Riverfront Economic Development Tax. This is the additional 3% transient guest tax on hotel/motel rooms as approved by voters. The revenue generated by downtown hotels is to be used for downtown development. Until the end of the 3rd Street Hotel TIF, the only hotel downtown, all the additional revenue generated there goes to pay off that TIF. Revenues generated by hotels/motels outside the downtown area are dedicated to riverfront development projects.
- **Planning** - The City's planning division is responsible for citywide planning and zoning administration, regulating subdivisions, and administering a comprehensive land use plan for the city. The comprehensive land use plan is a blueprint for dealing with physical and economic development and housing initiatives.
- **Community Development Administration** - The program oversees the administration of funding received from the U.S. Department of Housing & Urban Development.
- **Housing & Revitalization** - Provides decent, safe, and sanitary housing for low to moderate income families through coordination, implementation, and monitoring of Community Development Block Grant Emergency Assistance and Home Improvement programs. Staff also coordinate and oversee activities designed to promote the revitalization of St. Joseph's core inner-city neighborhoods. Projects within the NRSA will receive priority funding.
- **Home Program** - This program administers HUD funding in a broad array of eligible housing activities including both home ownership and the expansion of affordable rental housing. The majority of HOME funds are focused on infill construction within the NRSA.
- **Vacant Structure Stabilization** - This program provides non-federal source of funds to eliminate vacant dangerous structures through city demolition or working with property owner to stabilize vacant structures.
- **Land Bank Program** - With approval by City Manager, provides funding for properties related to acquisition or stabilization acquired by Land Bank Board.
- **Public Service Agencies** - Funding is allocated to non-profit organizations in St. Joseph concerned with public issues such as child care, public health, drug and alcohol abuse, recreational activities, domestic violence, and treatment of children with physical and developmental disabilities. Disbursement is determined by a citizen committee charged with evaluating applications for the grant.
- **Building Development Services** - Building Development Services staff oversee review of development plans, perform building plan review, inspection building construction activities and interacts with building and industry organizations in order to promote a vibrant and safe building environment. Through property and construction information, inspections and enforcement the staff verifies construction projects meet appropriate building code standards thereby ensuring public safety.
- **Property Maintenance** - Property maintenance staff work with citizens in an effort to eliminate trash, debris, overgrown weeds and dangerous buildings throughout the city. The staff also provides rodent and mosquito control and rental dwelling inspections.
- **Demolitions** - Through this program, federal funding is used to eliminate slum and blight conditions by securing or demolishing dilapidated, abandoned, or dangerous structures thereby assuring public health and safety. The Historic Preservation Planner also provides historic preservation review compliance for rehab and demolition projects using State and Federal funding.

Expenditures Summary

Includes Planning & Community Development programs within the General Government Function.

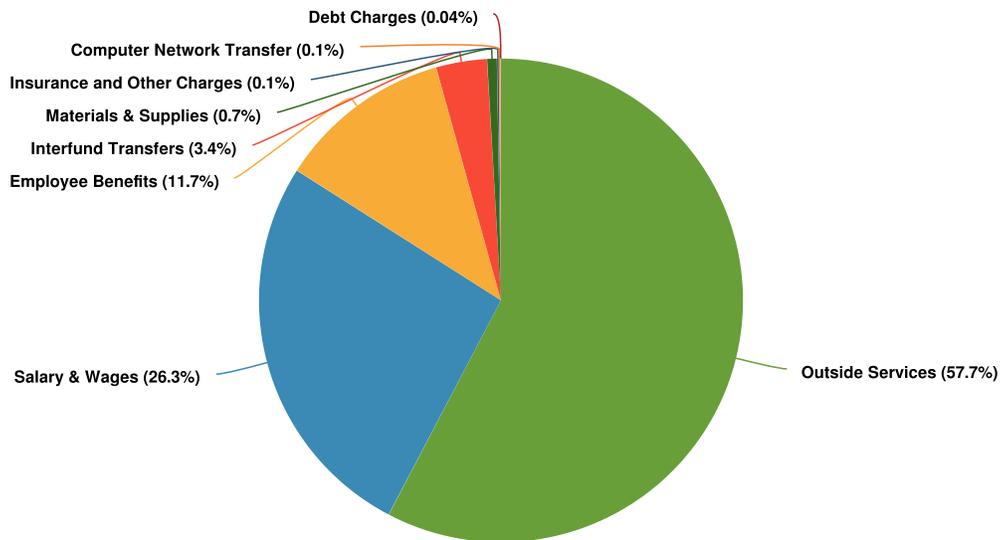
\$5,973,788 **\$187,380**
 (3.24% vs. prior year)

Planning & Community Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$1,531,019	\$1,573,446	2.8%
Employee Benefits	\$672,769	\$696,440	3.5%
Materials & Supplies	\$46,118	\$39,332	-14.7%
Outside Services	\$3,280,645	\$3,446,139	5%
Capital Outlay	\$15,000	\$0	-100%
Debt Charges	\$2,262	\$2,262	0%
Computer Network Transfer	\$8,532	\$6,112	-28.4%
Interfund Transfers	\$222,682	\$203,017	-8.8%
Insurance and Other Charges	\$7,381	\$7,040	-4.6%
Total Expense Objects:	\$5,786,408	\$5,973,788	3.2%

Planning & Community Development Organizational Chart



Planning & Community Development Administration Core Services

Mission

To support and enhance our community's development efforts through implementation of the City's Strategic Action Plan, while ensuring public health and safety, and compliance with City ordinances and adopted codes.

Core Services

- Managerial oversight of planning and zoning, building development, property maintenance, community development and economic development function of the City.
- Support redevelopment of Riverfront and Downtown initiatives.
- Work with private development to promote job creation.
- Comprehensive review of site and building plans.
- Provide economic development assistance to the public to promote job creation and retention.
- Aid low to moderate income homeowners for rehab of homes.
- Provide emergency assistance to address life/health threatening issues in their homes.
- Help public service agencies provide services to low to moderate income clients.
- Provide funding for façade improvements to eligible properties located in the downtown precise plan area.

Current Year Activity/Achievements

- Support of Council's Priority to work on Riverfront redevelopment efforts.
- Administered eight economic development programs.
- Assisted allocation of ARPA funds to assist St Joseph residents.
- Continued implementation of the Residential Inspection Program.
- Implementation of St. Joseph Land Bank Program.
- Implementation of Urban Homestead Program.
- Continued work to improve community appearance.
- Continued to provide emergency grants and low interest loans for housing rehabilitation.
- Continued funding of public service agencies

Budget Challenges/Planned Initiatives

- Implementation of new permit software program to meet the needs of customers.
- Staff retention issues, high turnover rates - hiring and training of staff.
- Educating the public on the importance of City Codes and the need to consider the impact a project will have on the surrounding neighborhood.
- Provide funds to improve public housing and public facilities.
- Continue to promote rental inspection program with limited Staff.

Performance Statistics

- Over 150 rental properties inspected.
- 112,000 various permits issued.
- Worked to support over \$100 million in new investments in St. Joseph.
- Demolition of more than 65 vacant structures.

Building Development Core Services

Mission

To provide the public with minimum requirements to safeguard health, safety, and general welfare as it relates to the building industry - minimum requirements will be administered through consultations, plan reviews and inspections.

Core Services

- Consult with customers relating to their particular building project.
- Inform customers of specific information that they need to provide to the City.
- Schedule a Development Review Meeting for the project if necessary.
- Review plans to insure adherence to local building codes.
- Inspect projects to verify installation is acceptable and code compliant.
- Building department clerks assist customers through the documentation process.
- Approve occupancy upon project completion and archive project files.
- Assist customers with numerous miscellaneous requests.

Current Year Activities/Achievements

- Continued improvement towards Development Review Process.
- Increased inspector training to improve code understanding.
- Percent of Plans reviewed in 21 working days: 99%

Budget Challenges/Planned Initiatives

- Implementation of new software for managing project files.
- Work to update new software program to allow access from the field.
- Continue to encourage staff to meet all certification requirements.

Performance Statistics

- 486 Building Inspections.
- 129 Mechanical Inspections.
- 425 Electrical Inspections.
- 263 Plumbing Inspections.
- 112 Demo Permits.
- 36 New Single Family.
- 115 Commercial Permits.
- 132 Plan Reviews.

Community Development Block Grant Program Core Services

Mission

To provide assistance for low to moderate income citizens with both housing and non-housing needs through the Community Development Block Grant funds and the HOME Investment Partnerships Program in order to improve quality of life.

Core Services

- Allocate CDBG funding for low to moderate income citizens. (about 70% of funds)
- Allocate HOME Investment Partnerships Program funds to agencies providing affordable housing to citizens eligible for homeownership and rental opportunities. (100% of funds)
- Provide funding through 12 Public Service Agencies.
- Assist with both housing and non-housing needs.
- Aid in demolition, housing rehabilitation and revitalization.
- Promote Fair Housing through Community Development Administration.

Current Year Activity/Achievements

- Provided assistance to rehabilitation of blighted housing stock.
- Demolition of dangerous structures.
- Assist those in need by providing funds to Public Service Agencies.
- Provided Economic Development Grants to create low to moderate income jobs that are made available to such individuals.

Budget Challenges/Planned Initiatives

- Continue to provide funding to benefit LMI individuals with a limited budget.
- Continue to allocate CARES funds to assist organizations who have been impacted by the pandemic.

Performance Statistics

- 25 Emergency Assistant Grants.
- 15 Housing Weatherization Grants.
- Funding for 13 Public Service Agencies.
- 12 homeowner occupied housing rehabilitations.
- Provided CDBG-CV CARES funding to Public Service Agencies.

Planning Core Services

Mission

To ensure that development within the City follows adopted City plans and policies through the review and consultation with private developers - identify ways to assist with projects and provide options to encourage better development.

Core Services

- Review all residential and commercial development plans - all zoning and subdivision plating.
- Ensure compliance with the City's Comprehensive Land Use Plan in order to manage growth and development.
- Ensure compliance with the City's zoning code for proper spacing, location and design to protect quality of life standards.
- Provide staff reports for the Downtown Review Board, Planning Commission, Zoning Board of Adjustment, and Landmark Commission.
- Review and update all associated planning documents, applications, and processes as needed to improve customer experience and staff's ability to serve.

Current Year Activity/Achievements

- Implemented the Comprehensive Plan and updated the Land Use Plan.
- Completed review of Zoning Code - updates introduced and adopted regularly.
- Update of Accela to better track progress of applications.
- Continued improvement of customer service.
- Updated applications to improve processes for customers and staff.
- Implemented the Riverfront Precise Plan.
- Updated Chapter 26 and 31 as necessary to assist with redevelopment efforts.

Budget Challenges/Planned Initiatives

- Strive to meet customer's needs in planning services with staff changes.
- Promote continued reinvestment in the community by working with developers to find options for their project to succeed.
- Continued support of Riverfront redevelopment.
- Implementation of Comprehensive Plan for St Joseph.
- Continue review of zoning codes and provide recommended updates for adoption.
- Continued work on City-initiated rezonings to address errors in current zoning map and land use plan.

Performance Statistics

- 205 applications processed and permits issued through Staff and Planning Commission.

Property Maintenance Core Services

Mission

To enforce minimum property maintenance standards adopted by the City Council.

Core Services

- Enforce minimum property maintenance codes for interior housing conditions related to electrical, mechanical, plumbing, sanitation, and egress issues.
- Coordinate the City's Neighborhood Cleanup Dumpster program.
- Enforce minimum dangerous building codes related to exterior and interior conditions.
- Coordinate community trash program.
- Provide professional code enforcement with the goal of eliminating blight and ensuring the health, safety, and welfare of the City.
- Provide healthy and safe living conditions for tenants utilizing the rental inspection program.

Current Year Activity/Achievements

- Updated Code language to rental property inspection program to promote health and safety for our tenants.
- Provided improvements to the Abatement Program through work crew staff changes.
- Improved utilization of CDBG funds and non-federal funds for demolitions and stabilization.
- Utilized work crew staff to secure vacant abandoned properties.
- Implemented use of Tolemi software to track and identify core areas of code violations.
- Continued efforts in Neighborhood Services Initiative.

Budget Challenges/Planned Initiatives

- Utilize software to increase efficiency in staff response to complaints.
- Utilize inspection staff for response to complaints and proactive surveys for unhealthy and blighted condition violations.
- Work with the public to address cleanliness of neighborhoods and help to establish neighborhood pride.
- Strive to improve results of the Community Alliance Survey - help reduce the negative appearance of properties.
- Utilize improvements of Abatement Program through work crew staff changes.
- Seek nonfederal funding for demolitions and stabilization of dangerous and deteriorated properties.
- Ensure improvements of Neighborhood Services Initiative.

Performance Statistics

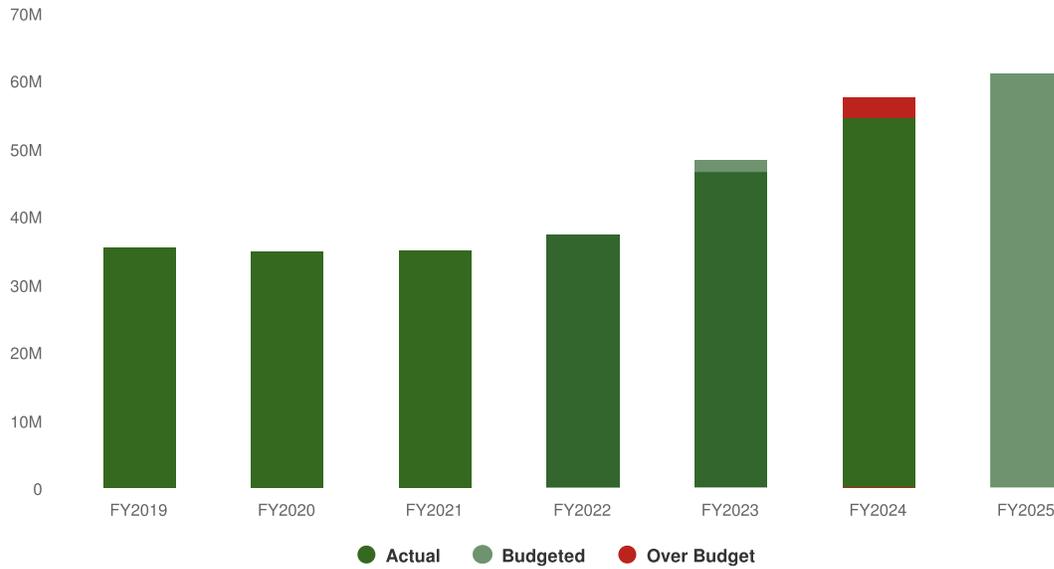
- 12,952 notices initiated for property maintenance violations during FY23/24.
- Assisted over 150 rental inspections.
- 65 vacant residential building notices issued.
- 396 securing abatements performed.
- 201 Municipal citations issued.
- 52 structures demolished.
- 3,452 administrative penalties issued.

Public Safety

Expenditures Summary

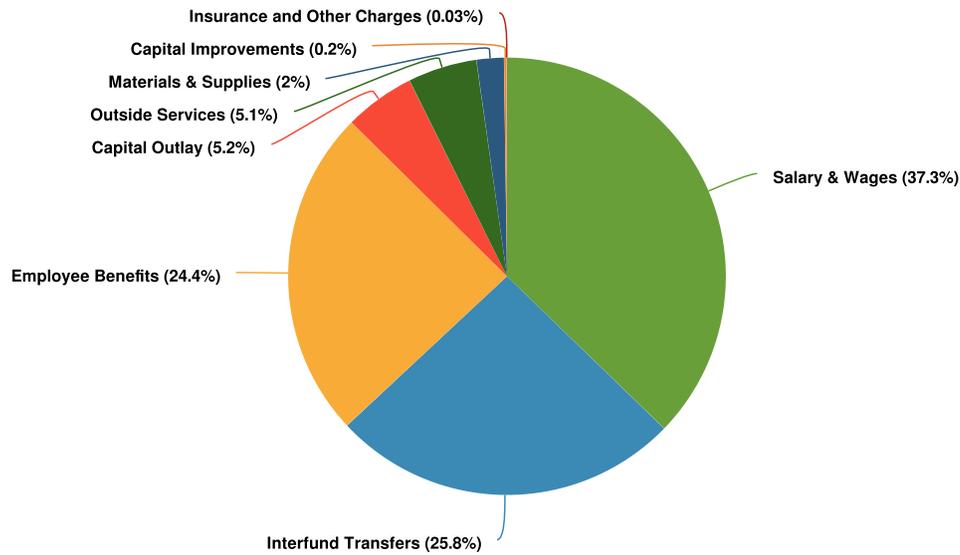
\$61,232,736 **\$6,581,598**
(12.04% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

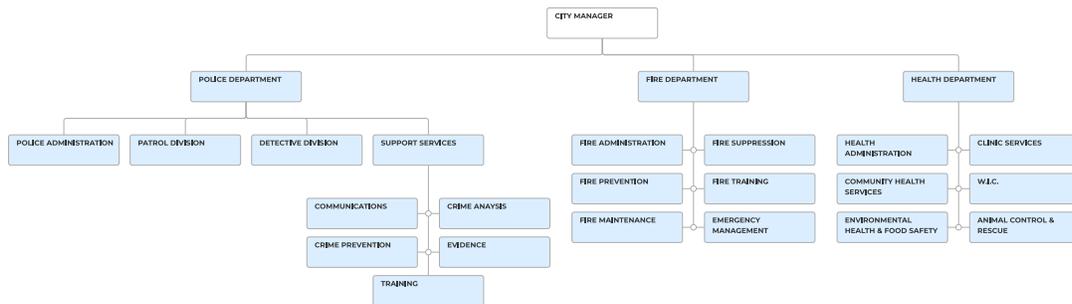
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages			
Salary & Wages	\$21,475,358	\$22,809,864	6.2%
Total Salary & Wages:	\$21,475,358	\$22,809,864	6.2%
Employee Benefits			
Employee Benefits	\$14,502,975	\$14,922,794	2.9%
Total Employee Benefits:	\$14,502,975	\$14,922,794	2.9%
Materials & Supplies			
Materials & Supplies	\$1,001,406	\$1,236,661	23.5%
Total Materials & Supplies:	\$1,001,406	\$1,236,661	23.5%
Outside Services			
Outside Services	\$2,710,339	\$2,961,166	9.3%
Utility Expense	\$115,088	\$168,297	46.2%
Total Outside Services:	\$2,825,427	\$3,129,463	10.8%
Capital Outlay			
Capital Outlay	\$1,390,227	\$3,206,154	130.6%
Total Capital Outlay:	\$1,390,227	\$3,206,154	130.6%
Capital Improvements			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Capital Improvements	\$0	\$113,000	N/A
Total Capital Improvements:	\$0	\$113,000	N/A
Debt Charges			
Debt Service - Principal	\$185,000	\$0	-100%
Debt Service-Interest & Other	\$12,075	\$0	-100%
Total Debt Charges:	\$197,075	\$0	-100%
Interfund Transfers			
Transfers Out	\$13,243,670	\$15,795,800	19.3%
Total Interfund Transfers:	\$13,243,670	\$15,795,800	19.3%
Insurance and Other Charges			
Outside Services	\$15,000	\$19,000	26.7%
Total Insurance and Other Charges:	\$15,000	\$19,000	26.7%
Total Expense Objects:	\$54,651,138	\$61,232,736	12%

Public Safety Organizational Chart



Police



Paul Luster
Police Chief

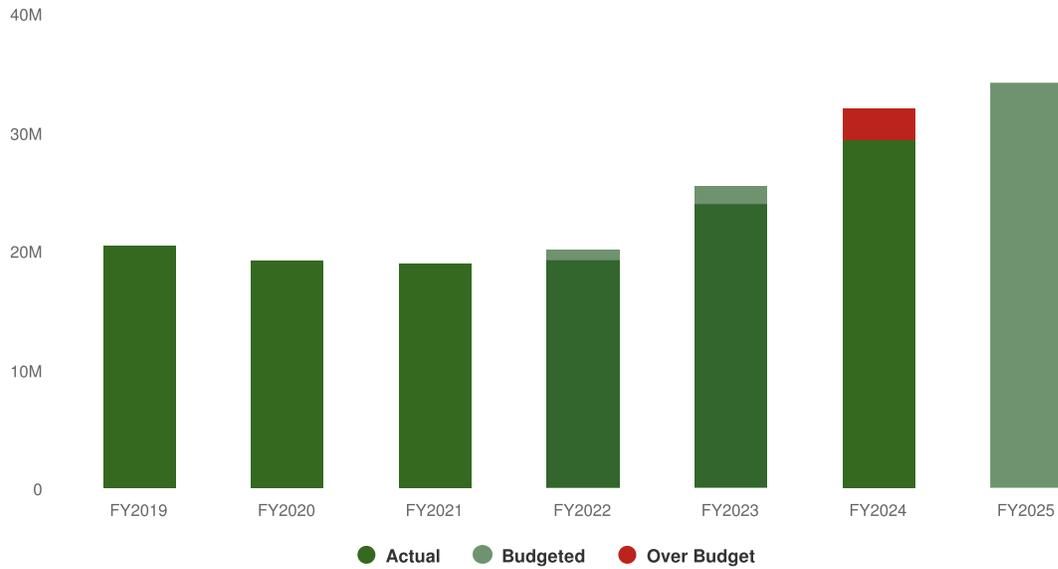
Programs within the department include:

- **Police Administration** - The Police Chief and staff ensure professional police service through the establishment of department goals and objectives and the assurance that they are being accomplished; the creation and adherence to department written directives; and the insistence on excellent communications with those outside the department. The Buchanan County Law Enforcement Center serves as the operational headquarters of the St. Joseph Police Department. The City pays 40% of the total L.E.C. operating budget and 50% of capital purchases. That expenditure is also budgeted in this program.
- **Patrol Operations** - To enforce Federal, State and local laws by providing 24 hour responses to public safety emergency, non-emergency situations and other incidents that require police intervention or participation in order to protect life and property and to promote a sense of safety and well being in the community.
- **Detective Division** - The Detective Division was formed to apprehend suspected offenders, assist in the prosecution of those individuals, and recover stolen property through the investigation of criminal acts that occur within the boundaries of the City. Detectives also provide assistance to the public, other law enforcement agencies and fellow officers.
- **Support Services** - Staff enhance the crime fighting capabilities of the department by providing long-range planning and crime analysis intelligence to the department. It also educates the public in crime prevention and public education in areas such as police procedures and operational functions. The Police Commander in this division also oversees the operations of the Training, Information Services, Police Maintenance, and Communications divisions.
- **Police Training** - This Unit is responsible for in-service training, specialized seminars, and the mandated, Missouri Police Officers Standards of Training Commission (P.O.S.T.) training in order to provide skilled, professional public safety officers.
- **Police Maintenance** - Staff maintain the police fleet in a state of good repair by conducting timely, comprehensive preventive maintenance checks.
- **Police Communications** - The police communications center ensures that accurate, clear and timely communication occurs between the public, the Police Department, the Fire Department, the ambulance service, the County Sheriff's Department and outlying fire districts by providing routine and emergency public safety communications service twenty-four hours a day, seven days a week.
- **Information Services** - Staff provide direct and indirect support services to the various units of the Police Department as well as direct service to the public by maintenance of police records, teleserve and main control activities.

Expenditures Summary

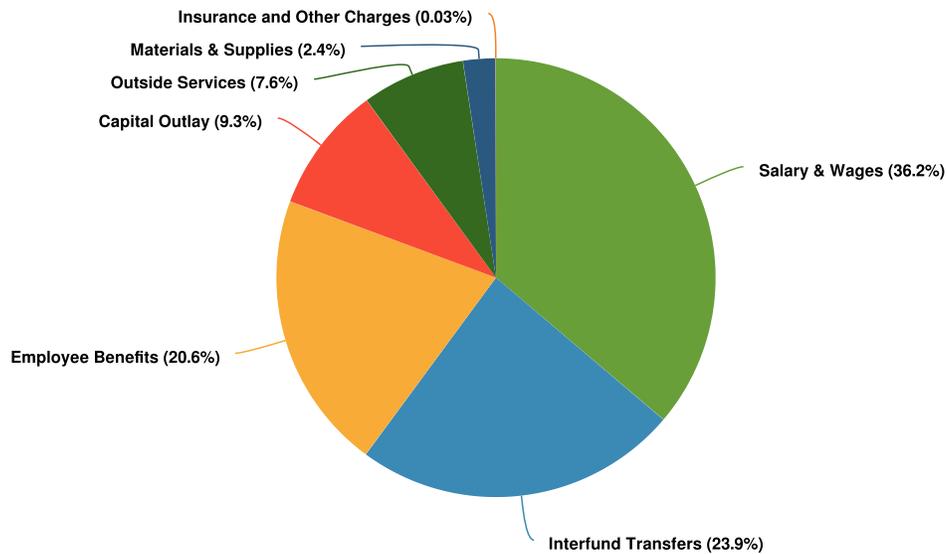
\$34,252,014 **\$4,787,129**
(16.25% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

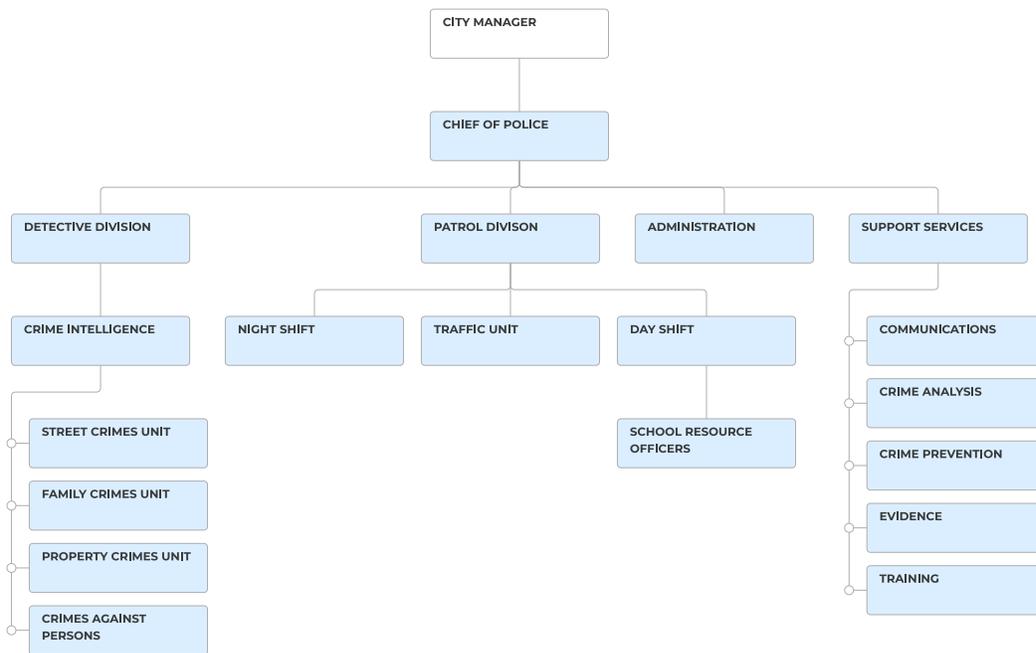
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$11,398,182	\$12,401,651	8.8%
Employee Benefits	\$6,738,705	\$7,041,684	4.5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Materials & Supplies	\$628,849	\$817,978	30.1%
Outside Services	\$2,362,727	\$2,603,684	10.2%
Capital Outlay	\$1,127,750	\$3,192,154	183.1%
Debt Charges	\$197,075	\$0	-100%
Interfund Transfers	\$7,001,597	\$8,184,863	16.9%
Insurance and Other Charges	\$10,000	\$10,000	0%
Total Expense Objects:	\$29,464,885	\$34,252,014	16.2%

Police Department Organizational Chart



Police Administration Core Services

Mission

To ensure the community is provided with professional police services by establishing department goals and objectives, developing and maintaining department written directives, and driving a culture of service excellence while focusing on fiscal responsibility and serving as a liaison to our many community partners.

Core Services

- Administer the financial, operational, and capital budgets of the Police Department.
- Provide organizational leadership and support.
- Administration and oversight of Professional Standards investigations and background investigations.
- Ensure effective communications between the Administration and all department elements.
- Educate the public and build community trust through community engagement.
- Coordinate strategies to reduce crime, the fear of crime, and improve the quality of life for the residents of St. Joseph.
- Coordinate the achievement of goals and objectives in the multiyear strategic plan.
- Work with Division Commanders in setting annual goals and monitoring achievement.

Current Year Activity/Achievements

- Implemented a precision policing model to focus on violent offenders.
- Determined urgent training needs and facilitated national standard de-escalation and supervision training.
- Solicited, obtained, and administered numerous state and federal grants.
- Refocused the hiring process to include more frequent testing and the assigning of department mentors in the application process.
- Conducted background investigations for new hires.
- Reorganized the Professional Standards staff and added an Investigator position.
- Attended public meetings and provided presentations to citizen groups, including Neighborhood Watch, Community Police Advisory Committee, civic organizations, etc.
- Evaluated alternative call responses and collaborated with the Patrol Division to resume in-person responses to several call types.

Budget Challenges/Planned Initiatives

- Evaluated aging equipment and prioritized initiatives for current and future fiscal years.
- Initiated a large-scale project to procure body-worn cameras and to replace vehicle and interview room cameras.
- Continue to evaluate sworn and professional staff positions and align the department for future success.
- Enhancement of existing programs and development of new programs to enhance community - police relationships.
- Ensure consistent compliance with department policies and procedures, as well as state and federal laws, and confirm fairness in any corrective actions.
- Continue to provide the highest level of professional standards of investigations.
- Remain focused on plans to replace the aging fleet and provide members with the most functional patrol vehicles.
- Research and apply for grant funding that enhances fiscal responsibility and assists with the department's mission.

Performance Statistics

- 299 "Use of Force" incidents reviewed.
- 64 pursuits reviewed.
- 23 documented complaints were investigated.
- 3,090 Part I crimes reported.
- 8,207 total crimes reported.

Patrol Division/School Resource Officers Core Services

Mission

To provide 24-hour response to calls for service, initiation of enforcement activities and community engagement. Officers work to detect, reduce and prevent crime, protect life and property and do so while treating all people with fairness and respect.

Core Services

- Respond to calls for service and enforce Federal, State, and Municipal laws and ordinances.
- Enforce traffic safety laws and investigate traffic crash scenes.
- Provide extra patrol and presence within known areas of suspected criminal activity.
- Maintain specialized units to provide specific support services: Special Response Team, K-9 Unit, Traffic Unit, and School Resource Officers
- Serve felony and misdemeanor arrest warrants.
- Work with other agencies and City departments to provide a unified response in emergency situations and enhance the quality of life for residents and visitors.
- Engage the community and work together to solve issues in creative ways.

Current Year Activity/Achievements

- Continue to work with and foster new partnerships with businesses and neighborhood groups with efforts towards addressing specific concerns and finding solutions together.
- Improved customer service with regard to online reporting as an option and return of an “in-person” officer’s response with consideration towards priority and/or pending calls for service.
- Continuing to work through recruiting and retention issues - currently 18 vacant positions.
- Created a full-time Recruiting Officer position; hired 19 newly commissioned Officers.
- Maintained a mentoring program that was implemented and designed to facilitate recruitment and retention for newly hired officers.
- Recognized the ongoing social issue associated with homelessness and created a full-time position dedicated to consistent contact with homeless individuals as well as with the different Social Service resource entities within the City, to build positive relationships.
- Continued partnership with Family Guidance CMHL and utilized our liaison for individuals in need of resources.

Budget Challenges/Planned Initiatives

- Implement and maintain new technology with pending body-worn cameras and new car cameras.
- Implement and maintain equipment needed to advance the objective of increased fleet size so that qualifying officers are assigned a vehicle. This will enhance response and services for our citizens and work towards retention efforts for our staff.
- Continue to work towards quality training for professional staff and officers of all ranks to not only maintain state certification criteria but also to enhance the skill set and career development goals they may have.
- Continued efforts to support the Department’s objective towards recruitment and retention.
- Continued and improved efforts towards leveraging social media to share information with citizens as well as a positive image/branding towards recruitment/retention.
- Continue positive community interaction by participating in meetings with various citizens and business groups.

Performance Statistics

- 37,511 calls for service.
- 20,506 self-initiated activities.
- 903 traffic crashes.
- 7,913 written traffic contacts issued.
- 3,997 arrests.
- 2,774 incidents requiring School Resource Officer response.
- Average response time to priority calls - 10 min 46 seconds.

Detective Division Core Services

Mission

To provide complete and thorough secondary investigations of crimes that occur within the boundaries of the City while protecting victims' rights.

Core Services

- Investigate all crimes assigned; interview victims, witnesses, and suspects to determine the facts of an incident.
- Direct activities at crime scenes to assist victims, gather and protect physical evidence, and develop leads for further investigation.
- Ensure that all subjects charged in an offense are processed to include photographs and fingerprints included in the official record of the case.
- Review department reports and other data pertaining to criminal cases to evaluate solvability factors and establish assignment options.
- Record progress of investigations and maintain informational files on crimes and suspects.
- Serve as a liaison between the department and other agencies.
- Provide community outreach and education to reduce victimization.

Current Year Activity/Achievements

- The division coordinated a bi-weekly intel sharing meeting between Local, State and Federal partners to expand cooperation to achieve crime reduction.
- Workload reviews were conducted, and staff were reallocated to bolster the family crimes unit.
- A Case Management review was conducted to identify areas of concern with regard to investigative accountability.

Budget Challenges / Planned Initiatives

- Personnel movement with the Detective Division continues to be a challenge, with regard to tenure of staff and filling open positions.
- An initiative was put forward to replace our aging recording system and should be accomplished in this budget cycle.
- Members of the Detective Division will continue to work toward accomplishing the objectives established in the Department Strategic Plan that relates to our function.
- We continue to examine assignment criteria to address crimes while recognizing there are no short-term fixes for staffing issues. Our members have partnered with other divisions to increase recruitment and retention efforts.

Performance Statistics

- 12,260 total reports reviewed.
- 66 cases cleared by exception.
- 3,106 cases assigned.
- 104 cases referred to the City Prosecutor.
- 899 cases referred to the State Prosecutor.
- 101 cases referred to "other."
- 56 cases referred to Juvenile.
- 77 cases were unfounded.
- 655 cases remain open.
- 628 cases were closed by arrest.
- 404 cases are inactive.

Support Core Services - Training/Communications Information/Maintenance

Mission

To provide essential services, resources, and training to commissioned and professional staff. Areas of responsibility include the police communications center, evidence, jail operations, training, recruitment, records, fleet maintenance, crime analysis, and crime prevention.

Core Services

- Conduct crime analysis for investigative and enforcement initiatives.
- Provide compliance reports for the Federal and State Governments.
- Administer training to departmental staff and ensure conformance with peace officer standards and training, as prescribed by the State of Missouri.
- Maintain police evidence intake, storage, release, disposal, and auditing processes.
- Maintenance and procurement of fleet vehicles.
- Provide police dispatch services for St. Joseph Police Department, St. Joseph Fire Department, Buchanan Sheriff's Office, rural fire departments, and outlying agencies.
- Maintain hardware, software, and maintenance contracts for essential police dispatch equipment.
- Process all external and internal requests for reports and information.
- Engagements with civic groups, clubs, neighborhood associations, and businesses.
- Recruitment of police officers and professional staff.
- Jail operations include housing, managing, and transporting of city prisoners.

Current Year Activity/Achievements

- Completed Equature telephone/radio recorder upgrade for the communications center.
- Hosted National Night Out.
- Conducted 911 for Kids events.
- Completed a procedural manual for the communications center.
- Hosted youth camp and the Junior Police Academy.
- Procured 36 new police vehicles.
- Increased communications center staffing to capacity.
- Replaced projectors in the training room with LED televisions.

Budget Challenges/Planned Initiatives

- The Next Generation 911 grant is potentially dependent on upgrading the communications center call-handling equipment. CIP year three money was allocated to replace call handling equipment.
- Maintaining the current fleet during the transition to a new patrol fleet could strain the budget.
- Procurement and implementation of body-worn and in-vehicle cameras.
- Outfitting and deployment of 47 police vehicles.
- Soliciting Next Generation 911 grant funding to address essential equipment in the police communications center.
- Procurement of MDT laptops for new patrol vehicles.

Performance Statistics

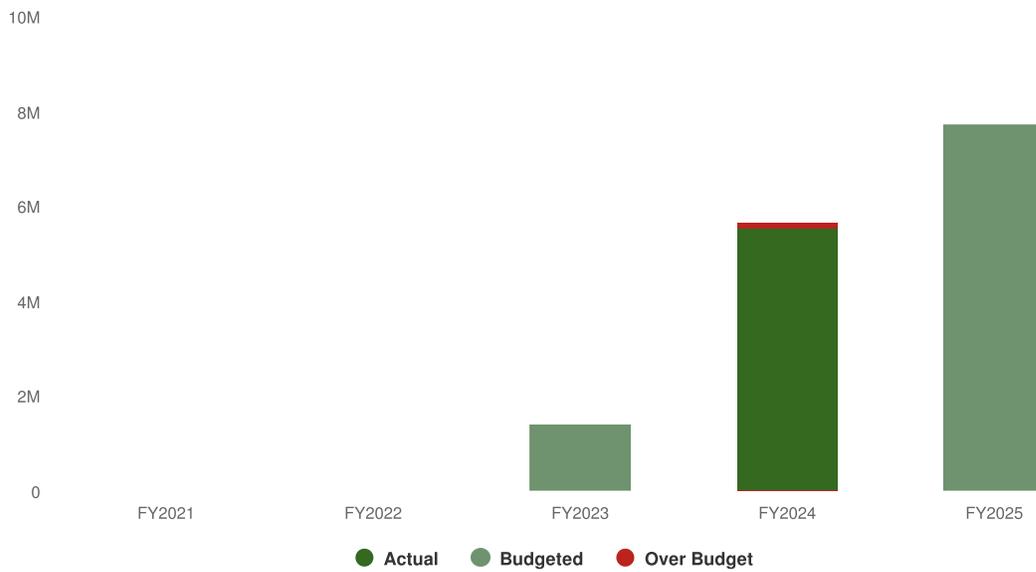
- 163,369 incoming 911 and administrative calls answered.
- 95,479 police incidents.
- 18,555 record reports reviewed and merged.
- 4,382 records external requests processed.
- 11,138 evidence property intake.
- 3,263 evidence property disposed of.
- 882,822 miles driven by SJPD fleet.
- 77,040 gallons of fuel used.
- 685 vehicle maintenance orders completed.
- 2,833 prisoners booked.

Police Sales Tax

Expenditures Summary

\$7,747,925 **\$2,223,928**
(40.26% vs. prior year)

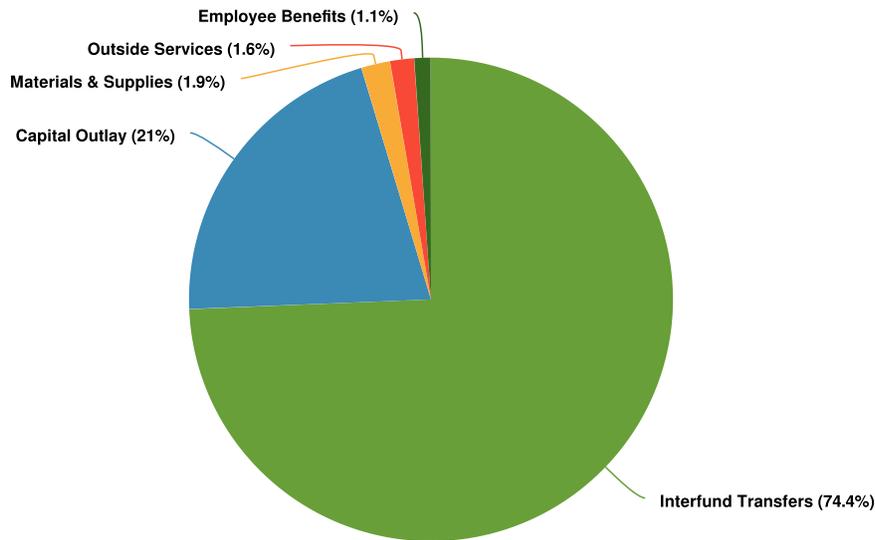
Police Sales Tax Proposed and Historical Budget vs. Actual



The newly voter-approved tax didn't go into effect until April of 2023.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Employee Benefits			
Conference/Train/Travel	\$80,000	\$85,000	6.3%
Total Employee Benefits:	\$80,000	\$85,000	6.3%
Materials & Supplies			
Safety Equipment/Clothing	\$12,500	\$147,392	1,079.1%
Other Materials & Supplies		\$1,590	N/A
Total Materials & Supplies:	\$12,500	\$148,982	1,091.9%
Outside Services			
Professional Services	\$22,500	\$22,500	0%
Recruitment Cost	\$15,000	\$24,350	62.3%
Advertising	\$0	\$1,164	N/A
Software/Office Equip M&R	\$33,900	\$73,915	118%
M&R of Machinery & Equipment	\$1,500	\$3,000	100%
Total Outside Services:	\$72,900	\$124,929	71.4%
Capital Outlay			
Motor Vehicles	\$284,000	\$1,290,700	354.5%
Machinery & Equipment	\$0	\$261,000	N/A
Radio & Communication Equipmnt	\$73,000	\$75,000	2.7%
Total Capital Outlay:	\$357,000	\$1,626,700	355.7%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interfund Transfers			
Transfer to General Fund	\$4,099,760	\$4,479,009	9.3%
Transfer to Public Safety Tax	\$901,837	\$1,283,305	42.3%
Total Interfund Transfers:	\$5,001,597	\$5,762,314	15.2%
Total Expense Objects:	\$5,523,997	\$7,747,925	40.3%

Fire



Kenny Cordonnier
Fire Chief

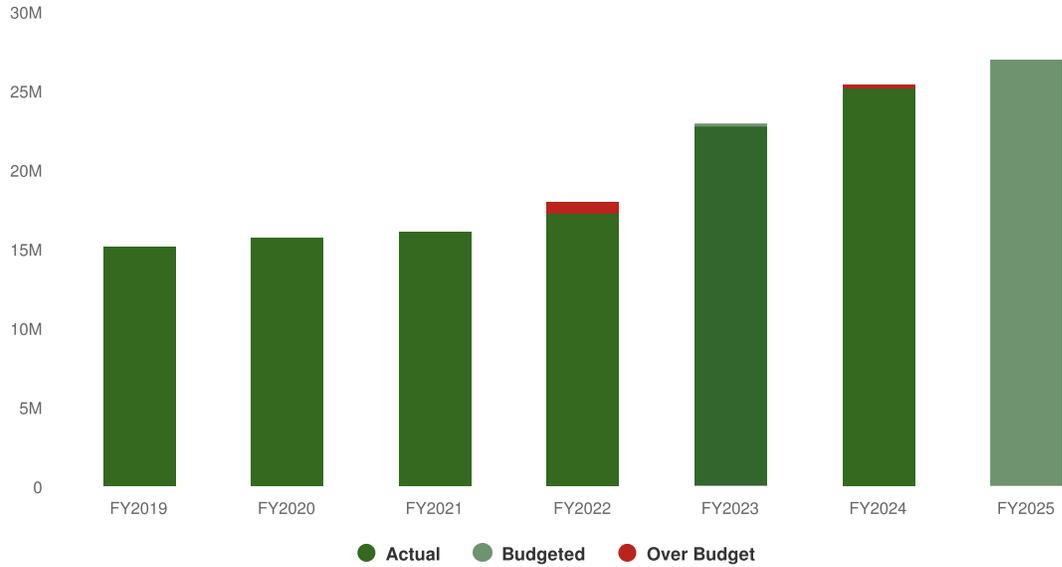
Programs within the department include:

- **Fire Administration** - Provides the leadership and vision for the Fire Department's fire protection and rescue services. Fire Administration manages programs in Fire Suppression, Fire Training, Fire Prevention and Fire Maintenance. Staff interacts with and ensures that the non-emergent needs of the business community and the general public are met. Fire Administration ensures the completion of all Capital Improvement Program projects relevant to the Fire Department. Staff provides budgeting and oversight services to ensure fiscal control.
- **Fire Suppression** - Personnel provide fire suppression, rescue, and emergency medical service to the City of St. Joseph and three Fire Protection Districts. Fire Suppression personnel provide non-emergent support to the public with fire prevention, festival medical care, and citizen assistance services. Personnel also assist other City departments with staff and equipment, as needed.
- **Fire Prevention** - Staff provide fire investigation services to businesses and the public to ensure accurate fire cause determination. Fire Prevention personnel are the lead inspectors to ensure a fire-safe community. Other activities include plans review, fire code permitting and enforcement, and public education programs. Fire Prevention is the keeper of the Department's emergency response and fire inspection records.
- **Emergency Management** - Established to track the revenue and expense relating to the Emergency Management grant the City receives from the State. The rest of the grant covers other E.M. expenses such as emergency communications' services at the Emergency Operations Center. Maintenance costs for the City's warning siren system is also budgeted in this program.
- **Fire Maintenance** - Provides and/or ensures the proper maintenance of the Department's fire apparatus and staff car fleet. Fire Maintenance also procures and distributes fire station supplies as well as schedules, performs and/or ensures testing of Department ladders, aerial fire apparatus and fire pumps.
- **Fire Training** - Staff preserve and protect life and property of the citizens of St. Joseph and of the firefighting personnel themselves by developing skilled, professional fire personnel through fire protection, rescue, emergency medical, hazardous materials and terrorism training.

Expenditures Summary

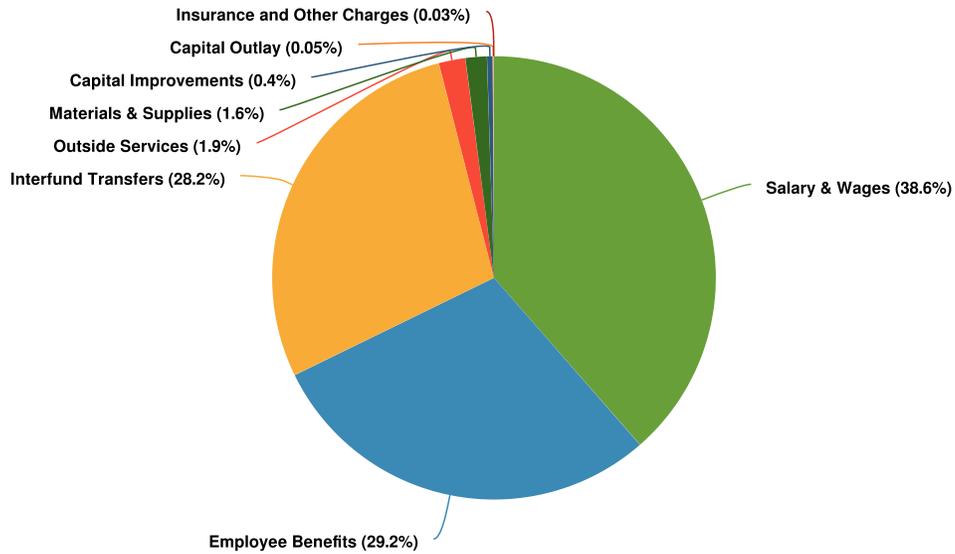
\$26,980,722 **\$1,794,469**
(7.12% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

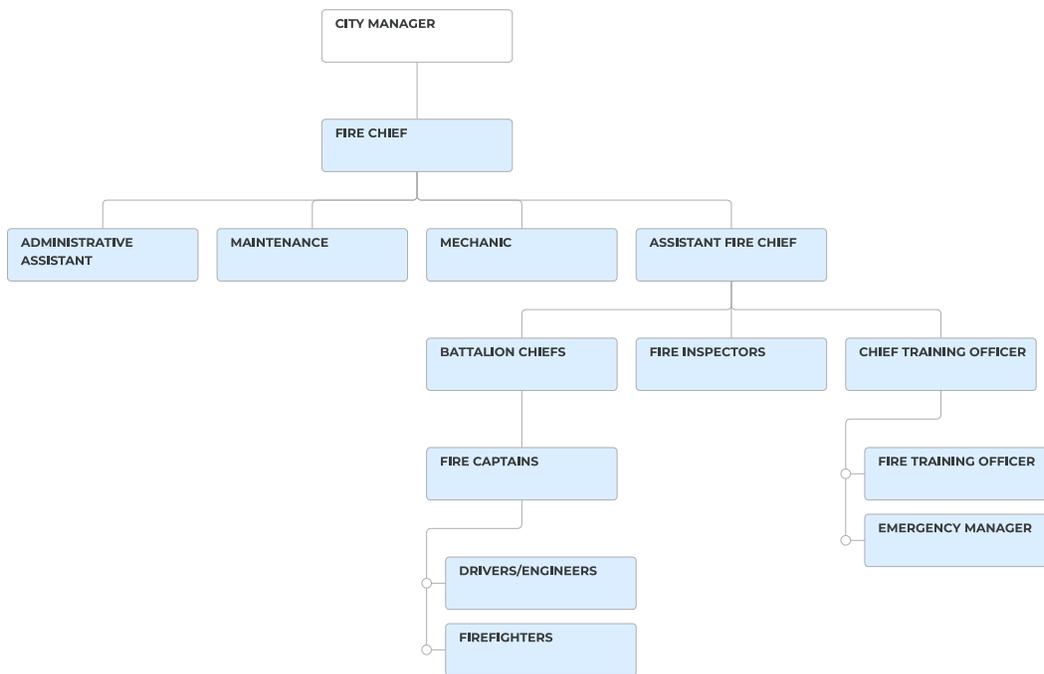
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$10,077,176	\$10,408,213	3.3%
Employee Benefits	\$7,764,270	\$7,881,110	1.5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Materials & Supplies	\$372,557	\$418,683	12.4%
Outside Services	\$462,700	\$525,779	13.6%
Capital Outlay	\$262,477	\$14,000	-94.7%
Capital Improvements	\$0	\$113,000	N/A
Interfund Transfers	\$6,242,073	\$7,610,937	21.9%
Insurance and Other Charges	\$5,000	\$9,000	80%
Total Expense Objects:	\$25,186,253	\$26,980,722	7.1%

Fire Department Organizational Chart



Fire Administration Core Services

Mission

To provide creative and innovative leadership in the emergency and non-emergency fire and ems services that we provide for the citizens of St. Joseph.

Core Services

- Oversee the daily operations and lead the 6 divisions of the Fire Dept. - Fire Suppression, Fire Training, Fire Prevention, Fire Maintenance, Emergency Management, and the Administrative Office.
- Ensure that the emergent and non-emergent needs of the community are met.
- Strive to build relationships with members of the community - both business and residential, to help improve the image of city government.
- Ensure the completion of all Capital Improvement Program projects relevant to the Fire Department.
- Provide budgeting and oversight services to ensure fiscal responsibility.
- Project ongoing cost of current programs to help with long range planning and budgeting.
- Acts as a member of the Labor Negotiating Committee for the contract with the IAFF.
- Provide the best customer service possible for both the public and fellow City employees.
- Seek external funding sources and apply for grant opportunities.

Current Year Activity/Achievements

- Applied for over 1.3 million dollars in grants - received over \$500,000 dollars in grants.
- Currently working on the location of Station 10 in the South side of our city.
- Completed the purchase of 2 pumpers and 1 tele-squirt - helping and having an immediate effect on our aging fleet.
- Narrowed the focus on ISO goals and became better prepared for our upcoming audit.
- Completed annual report.
- Improved our rescue equipment to better serve the community we protect.
- Continued pursuing procurement for a new ladder truck.
- Secured 3 major expenses with the passing of the last CIP. Station 10 (new construction), Fire Headquarters (re-model) and a new ladder truck to serve the West side of our city.

Budget Challenges/Planned Initiatives

- Continue to upgrade the fleet through public safety funding and creation of a revolving fleet replacement program.
- Pursue grants through various local, state, and national funding opportunities.
- Continue to implement additional methods and procedures to reduce cancer among our firefighters.
- Creation of a new firefighter wellness initiative.
- Continue to review General Orders and Standard Operating Procedures with staff and Local 77.
- Work to maintain and improve our ISO rating by improving our training processes and station relocations.
- Continue efforts to acquire land for future addition to the Headquarters Station. Completion is expected this year.
- Creation of fire turnout gear replacement program to meet NFPA guidelines.
- Maintain a healthy workforce capable of carrying out difficult tasks under extreme conditions.
- Implementing an alerting/dispatching program that will improve our response times and give our firefighters a clear and understandable address to respond to.

Fire Suppression Core Services

Mission

To protect the life, health, and property of the citizens of St. Joseph and its visitors through the provision of fire protection, specialized rescue, and emergency medical First Responder services.

Core Services

- Respond to all types of fire-related emergencies within the City.
- Implement specialized emergency rescue operations in: Confined Space Rescue, Light Rescue, Trench Rescue, Grain Bin Engulfment, Water/Ice Rescue, Swift Water & River Rescue, Walking Trails Rescue, Bike Trail Rescue and Hazardous Materials Response.
- Provide assistance and First Responder medical care to victims of sudden illness or injury.
- Conduct fire inspections of residential apartments (multifamily), commercial, and industrial occupancies.
- Provide Public Education on numerous subjects with an emphasis on fire safety.
- Maintain Mutual Aid Agreements with surrounding communities.

Current Year Activity/Achievements

- 108 Fire Department personnel are certified Emergency Medical Technicians (EMT).
- All EMTs are working to complete Major Cardiac Episode scenarios and IGEL airway implementation with BCEMS.
- Continuous participation in assigned training through Target Solutions programming, designed to meet maximum credit for ISO requirements.
- Trained and performed individualized River Rescue boat operations.
- New and existing drivers completed Driver Training courses at Remington Nature Center.
- Responded to 16,104 calls, 56% of which were medical.
- Performed 1,188 Company Inspections.
- Participated in more than 450 hours of Public Education and recruitment events.
- Implemented Trail Rescue procedures, trained with rescue equipment and provided stand-by for a large event.
- Responded to 167 working structure fires.
- Reviewed Rapid Intervention Team (RIT) Rescue SOG's and trained on RIT operations and techniques department wide.

Budget Challenges/Planned Initiatives

- Continue to work toward having all Firefighters trained to the level of Firefighter II and obtaining EMT license, enhancing competencies and ISO credit.
 - 108 EMTs (up from 106 last year).
 - All SJFD Fire Captains have been NIMS 300 & 400 trained.
- Continue to enhance software/technology to be more effective and efficient in stations and on apparatus.
 - Will transition to new reporting software (NERIS) from NFIRS and combine asset inventory and equipment checks at a cost-savings.
 - Will implement new CivicGov software on new tablets for electronic Fire Safety Inspections.
 - Performed Tyler Technology Maturity Model Assessment to see where inefficiencies in services existed.
- Continue to work with Local 77 to review General Orders and Standard Operating Procedures on a yearly basis.
 - New RIT SOG implemented.
 - New Collapse Zone SOG implemented.
 - New MAYDAY SOG implemented.
 - New Evacuation Tone SOG implemented.
 - Review of all General Orders and SOG's.
- Participate in local and regional exercises.
- Continue to support employees willing to enhance their medical skills through refresher and outside training classes, such as Trauma Trends, State Fire Schools, Hillyard Technical Center, and Buchanan County EMS training.
- Maintain current ISO rating of 3, while looking at cost-effective opportunities to improve.

- New alerting system will give ISO credit to Communications Center and better response times.
- Updated documentation methods to ensure accuracy.
- Detailed inventory of fire apparatuses to coincide with ISO recommendations.
- Initiated response time study to ensure accuracy reported for ISO standards.
- Training programming has been narrowed to align with ISO recommendations.
- Improve documented monthly training hours through Target Solutions.
 - 20,900 hours of training in 2023 (up from 17,010 in 2022).
- Work toward developing credentials in all aspects of the Fire Service industry to increase performance efficiency, especially technical rescues.

Fire Prevention Core Services

Mission

To reduce loss of property and life through fire code enforcement and public fire safety education. Maintain statistics and appropriate records for public safety education, code compliance inspections and records on fire investigations.

Core Services

- Conduct required fire code safety inspections in residential apartment (multifamily) and commercial/industrial occupancies.
- Conduct required fire code violation re-inspections in residential apartment (multi-family) and commercial/industrial occupancies.
- Conduct fire safety inspections in all public and private schools.
- Conduct life safety inspections for State licensed care, daycare, and nursing facilities.
- Provide fire prevention information and training to every public and private elementary school, grades K-3, as a part of Fire Prevention Week.
- Conduct age-appropriate fire prevention activities for pre-K through senior citizens.
- Conduct fire and life safety education for businesses and residents.
- Conduct fire code compliance inspections prior to issuance of occupancy permits.
- Conduct investigations to determine the origin and cause of major fire incidents.
- Operation of a fire permits system allows regulation of permitted activities and processes under the Fire Code.
- Investigate fire code complaints made by citizens in the community.
- Conduct Juvenile Fire setters' intervention program as needed.

Current Year Activity/Achievements

- Annual fire inspections/activities: 1,132 (includes company inspections, walk-throughs, Certificate of Occupancies)
- Inspectors maintain current certifications through CEUs.
- Attended company/public relations and education events.
- Worked with dangerous buildings and property maintenance offices to inventory, track, and improve our knowledge of vacant and abandoned structures.

Budget Challenges/Planned Initiatives

- All Inspectors will attain and/or maintain at least Fire Inspector I certification through ICC.
- All Inspectors will attain and/or maintain certification as State of Missouri Fire Investigator.
- Work toward additional certifications: Certified Fire Investigator IAAI or PFFIA, ICC Fire Inspector II, ICC Plans Examiner, ICC Fire Marshal
- Implement and train personnel on the new reporting system called NERIS.
- Implement electronic based inspections for Inspectors and Company Inspection Program.
- Continue to monitor progress at HPI in conjunction with Water Protection, EPA and MODNR.
- Cooperative teaming with American Red Cross to expand smoke detector placement throughout the community.
- Alert system in dispatch computers to alert fire crews to special needs students in public schools.
- Implementation of the new ICC 2024 Code
- Increased goal of 750 inspections/activities for division, not counting company inspections.
- Enhance software technology to become more efficient and provide better communication and historical data collection.

Performance Statistics

- 332 annual inspections performed by Fire Inspectors.
- 155 walk-through inspections.
- 9 sprinkler and alarm system inspections.
- 34 Certificate of Occupancy inspections
- 1,943 children and 275 adults participated in the Safety Trailer in 2023

Emergency Management Core Services

Mission

To participate in Prevention, Protection, Mitigation, Response and Recovery while prioritizing Life Safety, Incident Stabilization and Protection of the Environment.

Core Services

- Plan, organize and direct the operations of the City of St. Joseph's Emergency Management Program with local government, civic, business officials, and other interested groups.
- Coordinate the emergency management program within the City by working with local government, business, and industry.
- Recruit and train volunteer personnel to assist at major events and in times of disaster.
- Meet with local, state, and federal emergency management officials to coordinate the City's emergency program.
- Prepare various forms, official documents, and reports for local, state, and federal officials.
- Prepare the budget for emergency management programs, including applying for local, state, and federal grants.
- Actively participate in all phases of major program areas: Prevention, Protection, Mitigation, Response, and Recovery.
- Serve on two state-level committees related to state firefighters.
- Serve on regional and local planning committees.
- Assist with training exercises for first responders.

Current Year Activity/Achievements

- Renewed EMP grant which reimburses the City for part of the Emergency Manager's salary.
- Completed Homeland Security grant risk assessment forms.
- Secured State grants for equipment.
- Working to improve the use and number of users of the NIXEL alert system.
- Continued recovery efforts and reimbursements from federally declared disasters. (3 floods)
- Assisted in researching and implementing new software.
- Researched ways to get EOC funded in new Fire Station 8.
- Maintained emergency response vehicle and associated response equipment.

Budget Challenges/Planned Initiatives

- Improve SJFD River Bluff Trail response capabilities.
- Plan for possible need to relocate EM equipment and resources from the Belt Highway location.
- EMPG funds and grants continue to shrink.
- Continue to work on emergency notification groups for exercises and actual events.
- Provide training sessions for department directors in EOC operations.
- Provide templates for all city building custodians to provide safe areas, evacuation routes, and out of building meeting areas in the event of an emergency.
- Plan for upcoming events: Chiefs Camp, Marathon and Airshow.

Fire Maintenance Core Services

Mission

To provide planning, timely maintenance, and care for facilities, vehicles, and equipment within the Fire Department. Procure and distribute supplies and building maintenance materials for all stations.

Core Services

- Reduce downtime for all first-line equipment by: immediate repair of fire apparatus failures, monthly preventive maintenance checks, and manufacturer's recommended oil changes.
- Provide a maintenance tracking and prioritization system.
- Complete building maintenance repairs as needed.
- Schedule and complete third-party testing of aerial units, ground ladders, and pumps.
- Assist planning and specifications for new equipment and facilities.

Current Year Activity/Achievements

- Maintained a fleet of 11 front-line fire trucks, including 2 ladders trucks, 2 tele-squirts, 2 light-duty rescue trucks, and 5 pumpers. The reserve fleet consists of 6 reserve pumpers, 2 of these are currently listed for sale on an auction site.
- Maintained fleet of light-duty trucks and cars including: 2 Maintenance, 4 Prevention, 2 Training, 2 Administration, 5 First Responder, 2 rescue boats and 7 trailers.
- Maintained 9 fire stations, including outbuildings and all permanent equipment.
- Provided frequent updates on truck repairs to appropriate department personnel.
- Attended extractor repair/maintenance class.
- Assisted with all station maintenance projects.
- Responded to all equipment or building function failures daily.

Budget Challenges/Planned Initiatives

- Develop a revolving apparatus replacement plan.
- Continue to find annual courses or training for maintenance personnel to keep up with current apparatus trends and facility maintenance within the fire industry.
- Need for new Station 10 and renovation of Fire Headquarters.
- Need for new maintenance facility for more in-house preventive maintenance and repairs.
- Continuing maintenance for all fire department facilities and apparatus.
- Replacement of HVAC systems in Stations 5 and 6.

Fire Training Division Core Services

Mission

To invest in our employees to develop skilled, professional fire personnel through fire protection education and training, ensuring the safety of citizens and firefighting personnel and their property.

Core Services

- Provide adequate training and orientation to ensure the safety of our firefighters.
- Implement a combination of modern techniques and traditional methods to enhance Fire Dept's performance.
- Increase awareness about new hazards as they emerge.
- Maintain and upgrade equipment as necessary.
- Maintain up-to-date certification for both Fire and EMS personnel.

Current Year Activity/Achievements

- Provided necessary Fire and EMS training to personnel while keeping them in their response districts to serve citizens - transitioning to a new online learning management platform.
- Combining our asset management, apparatus management, and fire reporting into one platform to streamline services while ensuring fiscal responsibility.
- Continued efforts to prevent cancer by enforcing the Nomex hoods exchange policy and keeping contaminated gear clean and available.
- Assisting with the processing and training of 5 new firefighters in 2023.
- Attending quarterly meetings with the communications center group to address training, dispatch, and any issues that arise with alarms and dispatch.
- Collaborated with police and communication center personnel to purchase a fire station alerting system that will improve response time and positively impact ISO rating.
- Providing necessary cleaning of turnout gear and equipment, and purchasing various supplies and equipment, such as hose, fittings, gloves, helmets, turnout gear, etc.
- Procured 3 new fire apparatus - these new additions will help us replace three aging front-line apparatus and allow us to move them into reserve status. It will also enable us to sell three apparatuses that have outlived their usefulness to the department.
- Completed linking portable radios to SCBA to enhance communications on the fire ground.
- All personnel participated in a driver's training obstacle course to simulate various situations they may encounter.
- Participated in Missouri River rescue scenarios.
- Improved our fire companies' turnout times to meet the 1710 standards.
- Completed training with a new UTV equipped for patient extrication from River Bluff Bike Trails.
- Completed Rapid Intervention Training, which is a simulation of rescuing an injured or trapped firefighter.
- All companies arrived at the scene, deployed a hose crosslay, and discharged water at the proper pressure.

Budget Challenges/Planned Initiatives

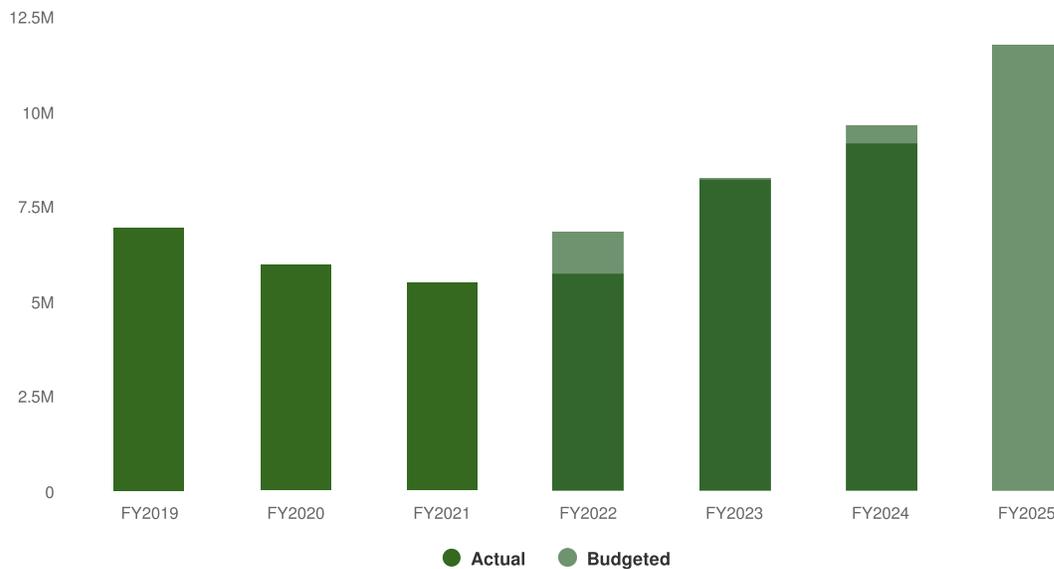
- Continue to upgrade fleet through public safety funding and creation of a revolving fleet replacement program.
- Utilized the Hillyard Tech fire training tower to provide the necessary hands-on ISO training hours. The training tower allows simulation of some situations but does not allow for live fire situations, which would have been the most beneficial for our firefighters and officers.
- Make better use of emerging technology.
- Educate all personnel on current best practices for personal safety during medical calls by bringing in outside agencies to provide first-hand knowledge and training.
- Improve participation in the firefighter wellness initiative.
- Increase certification of staff Officers and Captains for ISO requirements and personal development.
- Implement new software to maintain firefighter licensure and certification, as well as meet ISO training requirements.
- Establish a local resource for initial fire training by contacting other institutions, to increase the pool of new candidates.
- An increase in the number of command staff - lack of adequate staffing occasionally becomes an issue.

Public Safety Tax

Expenditures Summary

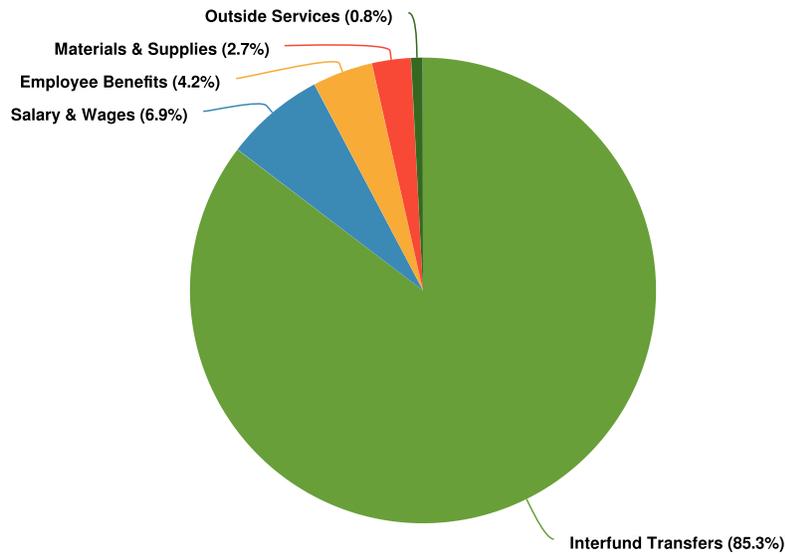
\$11,741,241 **\$2,101,699**
(21.80% vs. prior year)

Public Safety Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages			
Base Salary/Wage	\$1,014,619	\$964,778	-4.9%
Salary Adjustments	-\$597,581	-\$259,920	-56.5%
Overtime	\$50,000	\$50,000	0%
Temporary & Part time Wages	\$47,631	\$61,047	28.2%
Total Salary & Wages:	\$514,669	\$815,905	58.5%
Employee Benefits			
Police Lagers Contributions	\$339,614	\$333,862	-1.7%
Benefit Adjustments	-\$347,656	-\$184,270	-47%
FICA Contributions	\$2,954	\$3,785	28.1%
FICA-FIM	\$16,128	\$15,600	-3.3%
457 Employer Plan Match	\$7,430	\$7,038	-5.3%
Health Insurance	\$232,645	\$188,892	-18.8%
Dental Insurance	\$7,011	\$6,012	-14.2%
Life Insurance	\$3,410	\$3,242	-4.9%
Long Term Disability	\$2,730	\$2,596	-4.9%
Workers' Compensation	\$100,103	\$72,403	-27.7%
Uniform Allowance	\$22,800	\$18,240	-20%
Conference/Train/Travel	\$15,000	\$23,000	53.3%
Total Employee Benefits:	\$402,169	\$490,400	21.9%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Materials & Supplies			
Safety Equipment/Clothing	\$30,400	\$30,400	0%
Minor Equipment	\$49,524	\$46,000	-7.1%
Other Materials & Supplies	\$49,144	\$50,000	1.7%
Safety Equipment/Clothing	\$182,600	\$115,000	-37%
Minor Equipment	\$26,520	\$75,100	183.2%
Other Materials & Supplies	\$0	\$1,000	N/A
Total Materials & Supplies:	\$338,188	\$317,500	-6.1%
Outside Services			
Professional Services	\$2,984	\$2,984	0%
Software/Office Equip M&R	\$35,000	\$35,266	0.8%
M&R of Machinery & Equipment	\$12,105	\$1,360	-88.8%
M&R of Motor Vehicles	\$24,661	\$27,127	10%
M&R of Communication Equipment	\$20,369	\$20,369	0%
Professional Services	\$25,000	\$3,000	-88%
Software/Office Equip M&R		\$6,270	N/A
Total Outside Services:	\$120,119	\$96,376	-19.8%
Capital Outlay			
Radio & Communication Equipmnt	\$34,750	\$0	-100%
Total Capital Outlay:	\$34,750	\$0	-100%
Interfund Transfers			
Transfer to General Fund	\$2,000,000	\$2,000,000	0%
Transfer to Police Sales Tax		\$422,549	N/A
Transfer to General Fund	\$6,229,647	\$7,598,511	22%
Total Interfund Transfers:	\$8,229,647	\$10,021,060	21.8%
Total Expense Objects:	\$9,639,542	\$11,741,241	21.8%

Health



Debra Bradley
Health Director

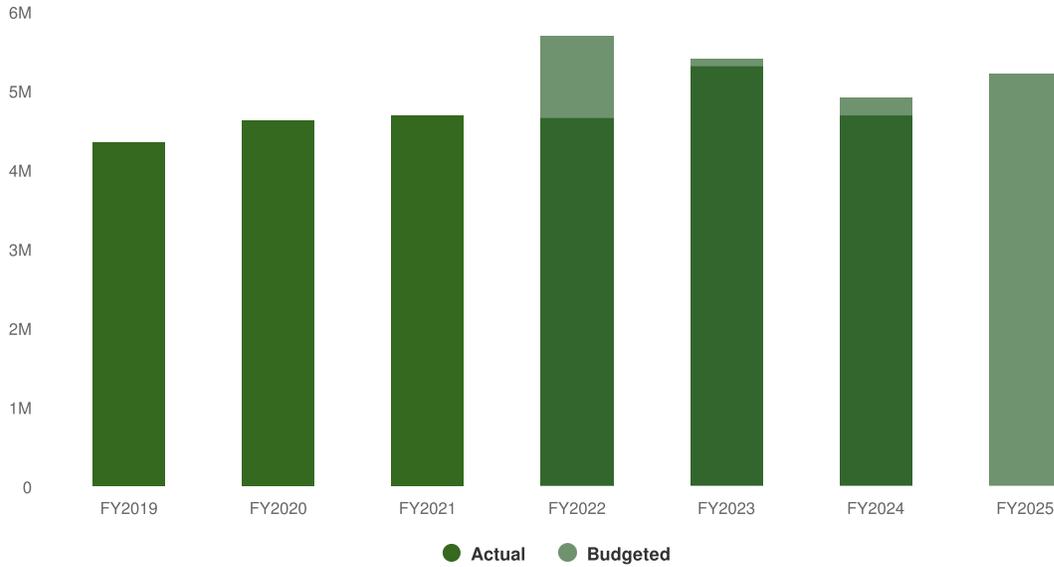
Programs within the department include:

- **Health Administration** - Provides administrative services and management support to all health divisions and their respective programs through planning, evaluation, budgeting, coordination, vital records management, facility maintenance and situational monitoring and response. Provides oversight of Public Health Emergency Response Planning of St. Joseph. Ensures enforcement of State and City laws relating to public health and sanitation for the welfare of the citizens of the City.
- **Clinic Services** - Provide the citizens of the City of St. Joseph and Buchanan County with health care programs promoting prevention activities such as immunizations, health education, maternal and child care, pregnancy testing, as well as provide communicable disease prevention/monitoring/case management as needed. Staff work collaboratively with other agencies to establish a local area health care network.
- **Community Health Services** - Staff partners with St. Joseph Transit to assist persons living with a disability to access affordable public transportation.
- **WIC** - The program promotes the health of low-income women, infants and children (WIC) through a federally funded nutrition education and food provision program with integration and coordination from other programs. All clients must meet income guidelines and have a qualifying medical condition for program admittance.
- **Environmental Health & Food Safety** - Environmental specialists ensure that all food, drink, lodging and childcare establishments as well as, semi-private and public and swimming pools and spas, meet environmental health and safety codes through coordinated, revolving inspection programs, in order to safeguard public health and safety. Environmental health issues such as noxious odor complaints, Missouri Clean Indoor Air, water quality, and septic system permitting are also coordinated and investigated. Enforcement of aspects relative to City-issue declarations and order pertaining to the health and well-being of the community are the responsibility of health department Environmental Services staff.
- **Animal Control & Rescue** - Animal Control and Rescue works to prevent cruelty to animals, protects the public from diseased and vicious animals, and provides education to enhance the human-animal bond. City staff operate field services and animal sheltering with a goal of placing homeless pets into homes and providing resources to pet owners to keep pets with their families and increase their quality of life.

Expenditures Summary

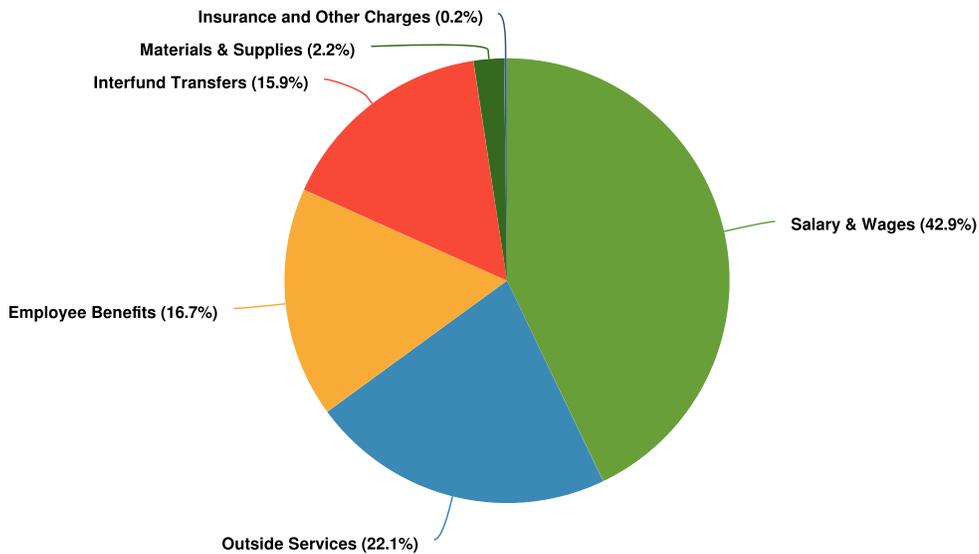
\$5,226,351 **\$300,635**
(6.10% vs. prior year)

Health Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

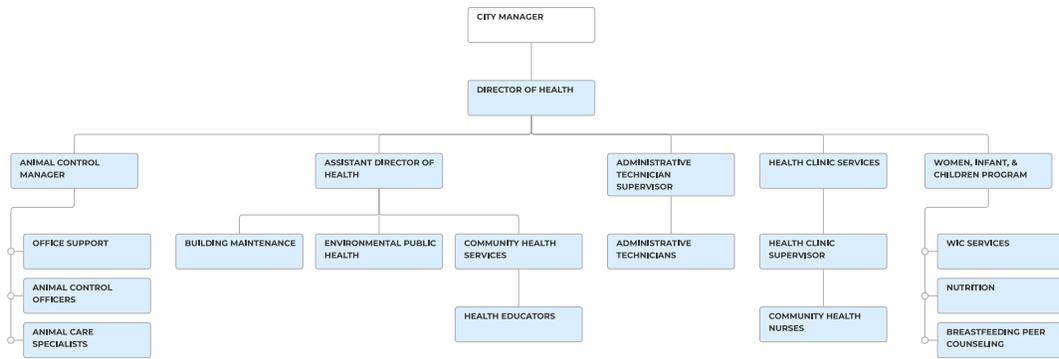
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$2,095,419	\$2,241,833	7%
Employee Benefits	\$1,009,925	\$874,440	-13.4%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Materials & Supplies	\$137,082	\$115,513	-15.7%
Outside Services	\$1,069,359	\$1,153,878	7.9%
Interfund Transfers	\$603,931	\$830,687	37.5%
Insurance and Other Charges	\$10,000	\$10,000	0%
Total Expense Objects:	\$4,925,716	\$5,226,351	6.1%

Health Organizational Chart



Health Administration Core Services

Mission

To provide administrative services and management support to all health programs. Implementing program policy, and legislative developments necessitated by emerging needs in our community. Initiate and promote programs that will have direct, positive local health outcomes based on needs. Ensure public health and safety during times of local, state, or national crisis.

Core Services

- Provide planning, evaluation, budgeting, coordination, and administrative support for all divisions within the health department.
- Monitor compliance with State grants and contracts to ensure all contract requirements and deliverables are met.
- Secure revenue from various resources such as contracts, grants, Medicaid, and Vital Records through monthly, quarterly, or as needed billing.
- Identify gaps in public health services and create needed programs with community partners.
- Identify existing and new funding opportunities to implement new programs and identify opportunities for strengthening existing services.
- Serve as a referral center for citizens needing to be connected to local resources/agencies for assistance.
- Serve as Vital Statistics Registrar for Buchanan County, which entails issuing certified copies of Missouri birth and death certificates, to the public.
- Maintain the structural operations of Patee Market Health Center, a 110+ year old building, which houses two agencies with ever-growing and changing needs.
- Provide public health emergency response planning to address all hazards within Buchanan County including the support necessary to successfully conduct and complete epidemiological surveillance and community outreach pertaining to communicable diseases.

Current Year Activity/Achievements

- Continued to seek out and be awarded grants that allow for the development of outreach and preparedness programs that further our available services and community protection efforts.
- Funding from grants and contracts provided 25% of the budget revenues. Fees, Fines, Licenses and Permits accounted for 10% of total revenue.
- Finalized agreements with insurance and contractor to complete repairs after a major flood of the first floor. Clinic and WIC Services were able to move back to the first floor after being fully displaced from December 27, 2022-December 18, 2023.

Budget Challenges/Planned Initiatives

- Contracts and grants amounts are consistently reduced, and the application process has become more competitive.
- Public Health funding at the Federal and State level varies depending upon the current political climate or presence of emerging health concerns at any given time.
- Patee Market Health Center continues to need ongoing maintenance and repairs as several systems begin to reach the end of their useful life.
- Continue to participate with community boards and committees.
- Maintaining adequate staffing levels, including filling losses to attrition, more competitive salaries offered by other employers and lack of applicants for open positions.

Performance Statistics

- 5,853 certified birth certificates were issued with August being the busiest month.
- 7,453 certified death certificates issued.
- Over \$150,000.00 was generated in revenue from Vital Records.

Health Clinics Core Services

Mission

To provide citizens with health care programs that promote healthy lifestyles, education, disease prevention and assessment and commitment to the development and maintenance of a healthy environment.

Core Services

- Administer no-cost immunizations for infants, children, and adults with or without insurance, including those participating in residency programs.
- Offer an annual free public influenza clinic.
- Supply low-cost tuberculin skin testing provided to the public.
- Deliver treatment and case management for individuals with Latent Tuberculosis Infection (LTBI) and active Tuberculosis (TB), including home visits, medication management and referrals as needed.
- Perform pregnancy testing for a minimal fee. Offer prenatal case management to individuals at no cost to provide supportive services, resources, and referrals. Administer Temporary Pregnancy Medicaid (presumptive eligibility) to qualifying individuals.
- Provide case management for all pregnant women who test positive for Hepatitis B to ensure proper follow-up and treatment for the mother and unborn child.
- Deliver on-site educational visits for providers, parents and children to childcare facilities through the Childcare Health Consultation Program.
- Provide lead case management to monitor blood lead levels and provide education for all elevated levels greater than 3.5 mg/dl in any child under the age of 6 in Buchanan County and perform home visits with State Lead Assessor as warranted to assess an individual's home, nutrition, and risk factors.
- Conduct active and passive surveillance as appropriate for communicable disease monitoring and management with reporting to the State.
- Provide low-cost testing and treatment for Sexually Transmitted Infections (STI) to individuals. Report to the State for all positive STI cases from all testing centers for all residents of Buchanan County.
- Offer knowledgeable resources for the community regarding infectious disease guidelines.

Current Year Activity/Achievements

- Social Welfare Board was allocated \$566,676.00 from the Health Department budget along with space, utilities, and some supplies, valued at \$112,388.00. Of the allotment, \$51,000.00 is earmarked for mental health referrals and administration of such.
- Stay up to date with reporting changes and guidelines for isolation related to COVID-19.
- Monitor outbreaks of communicable diseases within the U.S. and correspond with overseeing entities to determine the risk level to our community.
- Continue to provide vaccines for the community on a walk-in basis.
- Work with the St. Joseph School District to make access to school required vaccines easy for parents.
- Continue pregnancy testing and prenatal case management and administer temporary Medicaid to pregnant women as applicable.
- Start EMR (Electronic Medical Records) for the clinic to increase compliance and productivity.
- Teach CPR classes as available for low cost to our community and childcare providers.
- Perform outreach vaccination clinics, offering ACIP suggested vaccines as well as COVID, for the community and City employees.

Budget Challenges/Planned Initiatives

- Staffing continues to be a challenge due to salary limits and the need for an RN.
- Increased demands for vaccinations, communicable diseases, and TB case management which increases requirements for supplies.

Performance Statistics

- 1,059 COVID vaccinations administered and dedicated 661 hours to COVID.
- 4,495 children and adults received immunizations.
- 8,004 non-flu and 987 flu immunizations administered.
- 330 communicable disease reports were received - compared to 173 reports received in FY23.
- Provided case management to an average of 209 children per month for elevated lead levels - compared to 195 children in FY23.
- 444 home visits were completed to address active TB cases - 253 home visits for LTBI cases.
- Administered 1,727 doses of medication for individuals with LTBI - compared to 94 doses in FY23.

- 239 TB skin tests and/or risk assessments were performed in clinic and 40 TB skin tests were performed at outreach events.
- 155 women seen by Prenatal Services for pregnancy testing.
- 118 women were provided Temporary Medicaid - 51 were offered case management.
- 459 office visits for STI testing and treatment - 405 blood tests for HIV/Syphilis - 423 urine tests for Chlamydia and Gonorrhea were completed.
- 147 school required vaccines were administered to 75 students in outreach efforts with the St. Joseph School District.
- 237 vaccinations administered to City of St. Joseph employees.
- Administered blood draws for the St. Joseph Fire Department for OneTest Cancer Screenings on 5 separate dates.

Community Health Core Services

Mission

To assess the health behavior outcomes of the community, develop strategies for health promotion, and address barriers to health and linkage to care, improving the quality of life for citizens in the community.

Core Services

- Provide health education and outreach to businesses, schools, social service agencies and other community partners.
- Work to reduce maternal and child health barriers with community partners for the purpose of improving the lives of infants, children, youth, and women who are pregnant.
- Administer grants, programs, coalitions, and other initiatives aimed at educating the community about substance-use disorder, specifically targeting youth.
- Identifying and bridging gaps in services; providing linkage to care and other resources; establishing strong partnerships in the community; and fostering data collection and dissemination.
- Continue social media campaigns.
- Provide public information to the media regarding public health.
- Support HD divisions through data collection and dissemination.

Current Year Activity/Achievements

- Health educators work to promote health, wellness and safety for infants, children, youth, and adults in local schools, and across other platforms and venues throughout the community.
- Staff, through the Maternal Child Health program, visit many local schools during Red Ribbon Week, educating students and offering activities to engage students toward substance use prevention.
- The health department continues to facilitate the Buchanan County Allies for Substance Abuse Prevention Coalition (previously the Opioid Task Force), including coordination of monthly meetings, data collection and dissemination, outreach events and messaging.
- Partnering with MO DHSS to complete deliverables for the Baby and Me Tobacco Free program and contract, Overdose Data to Action contract and Maternal Child Health grant.
- Participated in the overall process to implement Opioid Settlement Funding within St. Joseph and Buchanan County, including developing the infrastructure and administrative processes to administer the funding. Activities included efforts to establish a cooperative agreement for funding utilization with Buchanan County; creation of all related documentation; led application process to request funding; coordination of review board members selection and ancillary meetings for recommendations regarding OSFs; creation of related funding agreements, financial aspects and resolution on behalf of the city to begin awarding funds.

Budget Challenges/Planned Initiatives

- Program reduction in previous years has redirected staff activities and initiatives. However, new grants and programming opportunities are continually sought.
- Maintaining social media platforms, including the health department's page within the City's website, with useful, relevant health information.
- Two Health Educators to manage most aspects of outreach and education for the health department, while managing social media platforms, teaching, and attending training, expanding their service and programming reach, and completing all required activities and deliverables of the grants they work within can be a challenge. Their roles often require unique scheduling (nights, weekends), longer hours, and out-of-the-box thinking to accomplish all tasks.

Performance Statistics

- 22 health education opportunities were hosted and presented to the community.
- 2,831 children, youth and adults attended 33 community health promotion outreach events.
- 24 coalition/community meetings were coordinated and hosted, - 460 participants in attendance.
- 17 press releases issued; 70 media contacts completed.
- 58 State of Missouri media notices were disseminated.
- Successfully managed the health department's Facebook page to share public health information via 697 posts and 181,976 page-follower reaches.

WIC Core Services

Mission

To provide a link to the Missouri WIC program, which is a supplemental nutrition program for pregnant, breastfeeding, and postpartum women, as well as infants and children until their 5th birthday. WIC is an adjunct to good health care during critical times of growth and development, to prevent the occurrence of health problems and to improve health status.

Core Services

- Conduct nutrition assessments to help provide targeted nutrition education via one-on-one counseling, emphasizing the relationship between proper nutrition and good health.
- Provide breastfeeding education and support, health screening, referrals, and supplemental foods.
- Assist participants in achieving positive lifestyle changes by setting nutrition and health goals.
- Inform participants about online resources and further nutrition education through the WIC website. <https://www.wichealth.org/>

Current Year Activity/Achievements

- Maintained two Registered Dietitians on staff.
- Provided a breastfeeding support line that is available 7am to 9pm daily.
- Collaborated with MOSAIC Life Care Hospital for breastfeeding support group twice-weekly.
- Provided a breast pump loan program for WIC and non-WIC participants.
- Participated as a member of the Missouri Breastfeeding Coalition.
- Coordinated local St. Joseph Breastfeeding Coalition meetings.
- Assisted businesses in obtaining a Breastfeeding Friendly Worksite and a Breastfeeding Friendly Childcare Facility.
- Maintained designation as a Breastfeeding Friendly WIC Clinic.
- Planned for two staff members to attend the National WIC Association Education and Training Conference in Chicago, Illinois in April.

Budget Challenges/Planned Initiatives

- Maintain Breastfeeding Friendly WIC Clinic status.
- Plan to send the Designated Breastfeeding Expert/Nutritionist, who is working towards becoming an International Board-Certified Lactation Consultant (IBCLC), to a Level 2 IBCLC Prep Course training in Jefferson City.
- Developed an outreach plan, per WIC mandate, which includes 10% of the total FY24 WIC budget expenditures, in an effort to improve the caseload.
- Implementation of the outreach plan has begun. Efforts include maintaining regular contact with local health care providers to provide support and informational material, working with Pregnancy Resource Center, CAP, local grocery stores, and Farmer's Markets.
- Work with the Missouri Department of Agriculture to administer the Farmer's Market Nutrition Program benefits to qualified WIC participants who reside in Buchanan County.
- Restart MOSAIC hospital certifications for postpartum women and infants who qualify for WIC.
- Budget Challenge: attract and retain quality candidates at the current salary rate.

Performance Statistics

- 1,300 (average) participants over the last 12 months.
- 15,610 contacts for the year:
 - 4,416 women
 - 4,622 infants
 - 6,572 children
- The percentage of women on WIC in the City who ever breastfed their infant was 75.1%; State rate is 75.9%.

Environmental Health & Food Safety Core Services

Mission

To safeguard the public's health and safety by ensuring that the appropriate services and establishments meet environmental and food safety standards, codes, laws, and regulations; and to educate the public on these criteria at any given opportunity.

Core Services

- Provide routine, follow-up, complaint, pre-opening walk-thru, seasonal, temporary event, and/or final inspections of all food, lodging, childcare and tattooing establishments, and swimming pools and spas, to ensure environmental code standards are met.
- Provide public education on many topics including, but not limited to, food safety, mold control, precautions against vector-borne diseases, bedbug and/or other pest control, and more.
- Collect and verify the documentation necessary to obtain a tattooing artist card.
- Coordinate and investigate environmental health issues including, but not limited to, suspected food contamination, surfacing sewage, air quality concerns, odor complaints and the Smokefree Air Workplaces and Public Places ordinance.
- Review applications submitted, permit new system construction and existing system repairs or replacements, evaluate locations for the availability of sanitary sewers, conduct site, construction, and final inspections for Onsite Wastewater Treatment System (OWTS).
- Provide Environmental contract services for the Holt County Health Department, including food, lodging, and childcare establishment inspections, as well as onsite wastewater treatment system permitting and approval.
- 24/7 response to truck wrecks, fires, floods, and other catastrophic events affecting environmental health and/or food safety.
- Offer and conduct food safety education courses in basic and advanced food handling.

Current Year Activity/Achievements

- Posted information and guidance about the newly enacted regulations regarding Cottage Food laws.
- Continue to offer and teach food handler's courses, made available in a basic and advanced course version. Courses are offered monthly at the health department, and may be performed on-site for a business, as requested.
- Successfully integrated childcare sanitation inspection into their task load. Childcare inspections are completed for state licensed facilities in St. Joseph and Buchanan County.
- Received 530 non-food related calls and 392 food related calls.

Budget Challenges/Planned Initiatives

- Developed food handler's training for the food establishment workforce. A basic food handler and managerial course is offered to the public for a fee.
- Routine review of codes pertaining to Environmental Health Services, including the current fee structure; updates will be suggested as necessary.
- Consistent increases in the annual fee for online inspection software pose a challenge to the budget (3 - 5% annually).
- Responding to the increased volume of inquiries regarding Cottage Food operations, working with each interested party to ensure understanding of and compliance with the Cottage Food Laws, and other related business licensure expectations for the City of St. Joseph.
- Salary for this position is not competitive for industry and specific educational requirements.

Performance Statistics

- 928 inspections performed on food/drink establishments (630 routine, 88 follow-ups, 87 complaints, 3 truck wrecks, 1 fire and 18 temporary events resulted in 119 temporary event inspections).
- 64 other inspections performed & contacts made (pre-opening walk-thru, plan review final inspections, educational visits, etc.)
- 48 lodging inspections performed (11 routine, 4 follow-up and 33 complaints)
- 36 public, semi-private pools & spas inspected (20 routine, 8 follow-up and 8 complaints). No fatal accident investigations needed.
- 20 on-site Wastewater Treatment System (septic system) inspections (9 repair/replacement, 6 new systems; 3 preconstruction, 2 complaint investigations).
- 22 tattoo artists were licensed.

- 41 childcare sanitation inspections completed (routine, follow-up)
- 1 basic food handler course taught with 28 participants (28 basic level; 0 advanced level).

Animal Control Core Services

Mission

To provide respected, responsible, and reliable Animal Control services with a focus on care, comfort, and compassion to animals in need within our community while implementing and enforcing City Codes.

Core Services

- Ensure public safety and quick response by having Animal Control Officers available 24-hours a day, 7-days a week.
- Operate the City's Animal Control Shelter pursuant to the Missouri Department of Agriculture standards.
- Offer public education programs on animal husbandry and safety issues.
- Promote animals for adoption through local/social media outlets and the shelter's web page.
- Investigate all complaints regarding animal abuse and neglect.
- Protect the public from aggressive animals by investigating complaints of vicious or dangerous animals.
- Protect the public from zoonotic diseases through surveillance and impoundment of diseased wildlife and suspected rabid animals.
- Conduct annual City-wide rabies vaccination and pet registration clinics in partnership with local veterinarians.
- Offer pet microchipping for easy identification and contact information for registered owners.
- Provide cremation services for deceased pets.

Current Year Activity/Achievements

- Distributed Pet Hub high-tech digital licensing tags, allowing the public to register their tags online using a QR code.
- Administered canine and feline enrichment programs for shelter dogs and cats to reduce stress and behavioral issues.
- Executed city-wide rabies vaccination and pet registration clinics.
- Sustained the Puppies for Parole program, in partnership with the Missouri Department of Corrections, maintaining 14 dogs in training at the correctional facility which utilizes offenders to train shelter dogs and improve their adoption outcome.
- Offered the Digs for Dogs program, providing new and used doghouses and other supplies to dog owners in need.
- Continued partnership with Boehringer Ingelheim for the Partners in Protection Program, providing free flea and heart worm prevention to all shelter animals.
- Maintained the partnership with Best Friends Animal Society to reap benefits such as access to a variety of professional resources and mentorship opportunities to achieve organizational goals and increase the lifesaving of animals.
- Continued partnership with Companion Protect to offer pet insurance through an incentive-based program.
- Utilized appointment-based owner relinquishments of animals, allowing for detailed interviews and offering resources to keep animals in homes.
- Worked with the SJPD to transfer egregious abuse/cruelty cases to pursue felony charges.
- Partnered with Friends of the Animal Shelter in continued efforts to fund the design and construction of a new animal shelter.
- Collaborated with PetSmart and Petco to maintain a satellite adoption program for cats.

Budget Challenges/Planned Initiatives

- Maintain existing services with shrinking revenues.
- Continue decreasing the number of healthy adoptable animals euthanized by developing stronger relationships with rescues and challenging staff to think "outside the box".
- Find creative ways to minimize vehicle repair and upkeep costs in a safe and reasonable manner.
- Initiate implementation of online licensing to increase staff efficiency and accessibility.
- Meeting staff training needs with minimal effect on the budget.
- Launch a program offering resources to the public to help keep pets safely in their homes.
- Implement a progressive field services model using new policies, resources, and training.
- Work towards digitizing reports and transactions to reduce environmental waste.

Performance Statistics

- 1,554 dogs received (875 which were strays) - 1,384 were adopted, redeemed, or placed in rescue.

- 892 cats received (389 of which were strays) - 705 were adopted, redeemed, or placed in rescue.
- 6,411 complaints were investigated.
- 691 vaccinations and 62 microchips were performed at vaccination clinics.
- 4,956 animal licenses sold.
- 191 dog bites were reported.
- 34 cat bites were reported.

Parks & Recreation



Chuck Kempf
Director of Parks & Recreation

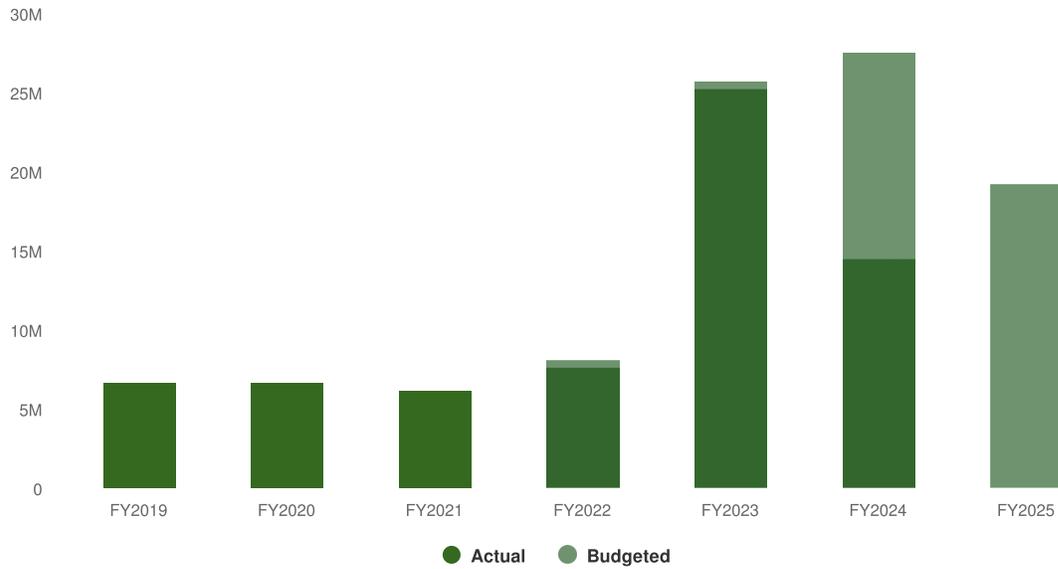
Programs within the department include:

- **Parks & Recreation Administration** - Administrative services and management support for Parks & Recreation programs are provided with the aim of offering a variety of quality of life experiences for the residents of St. Joseph and adding to the aesthetic appeal of the City. Staff also provide information to the public regarding department services and coordinate activities and events using parks and park facilities.
- **Softball/Baseball** - Provides a safe and enjoyable experience through the management and administration of the City's Spring and Fall Adult Softball programs and the City's 21 baseball and softball fields.
- **REC Center** - The staff at the Center provide safe, supervised recreation opportunities through both adult and children's activity programs for the whole community. The REC Center hosts a fitness room, three basketball/volleyball courts, a community room, an indoor running track and rooms for various recreation & fitness programs. The Center also initiates summer playground and Life Skills programs.
- **Bode Sports Complex** - This program offers a quality facility that operates on a flexible schedule. The Complex is open 10 months a year for recreational skating, private parties, school groups, hockey and figure skating. Outdoor, in-line rink and basketball courts are open year round, weather permitting.
- **Parks Concessions** - This program accounts for the concession services provided by the Parks & Recreation Department to the swimming pools, ballfields, Remington Nature Center and Bode Sports Complex.
- **Swimming** - The swimming program provides daily water recreation opportunities for all area residents through administration of the City's swimming pool at Krug Park, the recently added Splash Park at Hyde, and St. Joseph Aquatic Center at Noyes Park.
- **Remington Nature Center** - The Nature Center is a 13,000 square foot facility located to the south of the junction of McArthur Drive and Water Works Road with the River Walk and the Missouri River to the west. The Center focuses on the Missouri River, native flora and fauna, and the cultural history of the area. There are outside exhibit areas consisting of gardens, plantings and tree groves, which educate about their care and conservation. Inside the Center there are exhibits, presentations, programs, classes and workshops. Programming and hands-on experiences concerning nature and the cultural heritage of our area are provided for our citizens and for tourists.
- **JRP 50+ Activity Center** - The Center provides a variety of services to persons age 50 and over, and to the disabled in a well-maintained, clean, cheerful and healthful environment. Services include card groups, craft activities, dances, special events, meeting space, retirement association meetings, a computer lab and a fitness room. It also has a cafeteria open to the public.
- **Civic Arena** - Downtown facility that hosts concerts, trade shows, sporting events, conventions and other special events in order to enhance the local economy and contribute to the overall appeal of St. Joseph as a destination for both local and outside business and tourist trade and entertainment.
- **Missouri Theater** - The Missouri Theater is a 1,200 seat, 1920's vaudeville style entertainment facility in the heart of downtown St. Joseph. The renovated Theater provides a home to many of the City's arts associations. It serves as a venue for a wide variety of cultural events.

Expenditures Summary

\$19,273,455 **-\$8,253,461**
(-29.98% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual

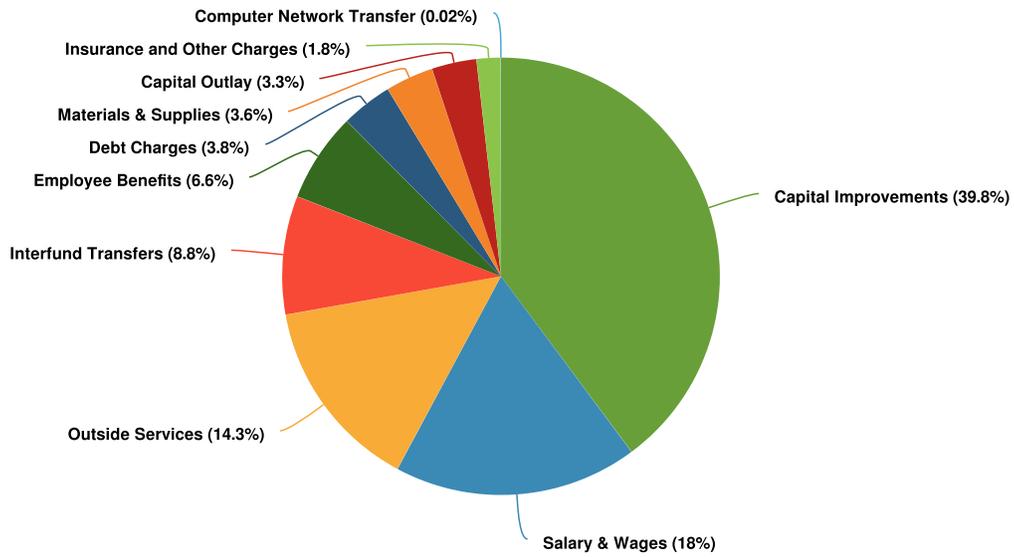


Expenditures by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$7,342,215	\$8,147,722	11%
Parks Maintenance Fund	\$1,621,578	\$2,099,226	29.5%
Parks Sales Tax Fund	\$18,563,123	\$9,026,507	-51.4%
Total:	\$27,526,916	\$19,273,455	-30%

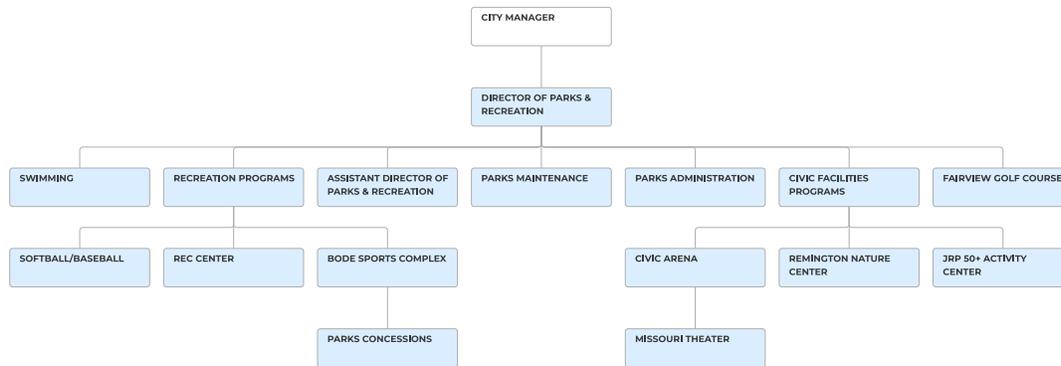
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$3,102,310	\$3,472,637	11.9%
Employee Benefits	\$1,260,650	\$1,270,528	0.8%
Materials & Supplies	\$563,664	\$684,291	21.4%
Outside Services	\$2,127,202	\$2,763,639	29.9%
Capital Outlay	\$1,641,497	\$637,150	-61.2%
Capital Improvements	\$16,216,916	\$7,678,323	-52.7%
Debt Charges	\$734,700	\$732,150	-0.3%
Computer Network Transfer	\$1,422	\$3,056	114.9%
Interfund Transfers	\$1,639,460	\$1,690,336	3.1%
Insurance and Other Charges	\$239,095	\$341,345	42.8%
Total Expense Objects:	\$27,526,916	\$19,273,455	-30%

Parks & Recreation Organizational Chart



Parks & Recreation Administration Core Services

Mission

To support and engage the community by providing a variety of quality-of-life programs and services that promote a healthy community through fitness, recreation, and entertainment.

Core Services

- Maintain and develop relationships with various user groups and community partners including other city departments to provide quality programs and experiences while promoting tourism.
- Administer the financial, operational, and capital budgets of the department.
- Provide professional leadership and guidance to all divisions of the department.
- Encourage professional growth of staff.
- Work with divisional managers to enhance revenue and control expenditures.
- Increase and enhance social media presence to promote parks, facilities, programs, activities, and events.

Current Year Activity/Achievements

- Completed development of CIP sales tax project list and submission of tax renewal to the voters.
- Participated in and contributed to the development of the CIP sales tax project list.
- Reevaluated and restructured outside user agreements to increase rent and fees to help offset costs incurred by the department.
- Contributed information for the potential development of a new multipurpose sports facility.
- Oversaw and administered over forty capital projects in various stages of progress.
- Completed CIP projects – Mary Park playground surfacing, Seitz Park playground surfacing, and Hochman Park playground surfacing.
- Completed Half Cent Park Sales Tax projects – Corby Pond renovations, Bode Sports Complex pickleball & basketball court renovations, Remington Nature Center HVAC replacement, Civic Arena floor port renovation, Civic Arena seating replacement, Bartlett & Patee Park shelter replacements, Bartlett Park erosion control measures, Bode Ice Arena refrigeration system replacement, Fairview Golf Course greens irrigation system replacement, Fairview storm water overflow structure replacement, Missouri Theater marquee renovation, and Remington Nature Center flooring replacement.
- Completed ARPA-funded projects at the Civic Arena – purchase of two end zone scoreboards, three electronic score tables, sport court for volleyball events, portable volleyball hardware, portable stage, 60 team chairs, and video equipment.
- Hosted several public outreach events and activities.
- Continued to develop relationships with community partners, which are integral for quality-of-life improvements in St. Joseph.
- Continued development of the River Bluff Trails Park system.
- Initiated and facilitated an official “facility naming” process for city facilities. This policy has been adopted by the City Council as part of the city code.
- Applied for and received the 2024 McReynolds Award for ongoing historic preservation of the Missouri Theater. This award is offered and facilitated by the Missouri Historic Preservation Association. The city received the award in a ceremony at the State Capital in Jefferson City on April 23.
- Worked with Criteria Consultant West 8 to develop a “Point of Departure” conceptual design document to guide the \$12.5 million Krug Park renovation project.
- Facilitated an RFQ/RFP process which led to choosing the design/build team that will administer the Krug Park renovation project.
- Facilitated an RFQ process to choose a professional to provide design and engineering services for aquatic projects at Northside Complex and Hyde Park.
- Facilitated the hiring process to replace critical park staff including the Fairview Golf Course Manager, Fairview Golf Course Superintendent, and Park Project Manager.

Budget Challenges/Planned Initiatives

- Explore opportunities to streamline operations and reduce expenditures while evaluating program scopes.
- Explore opportunities for changing certain staff assignments to take advantage of skill sets, experience, and schedule availability.
- Aging infrastructure and facilities continue to burden available funds. Even with the Half Cent Park Sales Tax and CIP funding, unfunded needs remain.

- Seasonal staffing levels continue to be challenging. Demand for higher pay and more favorable work schedules are not conducive to parks and recreation work.
- Increased vandalism and trash dumping on park property requires the use of resources needed for other duties.
- Increased homelessness issues require more staff attention in monitoring, “eviction”, and cleanup activities.

Recreation Program Core Services - Recreation, Softball, Baseball

Mission

To support and engage the community by providing various recreational programs and activities.

Core Services

- Maintain and develop relationships with various user groups and community partners including other city departments to provide quality programs and experiences while promoting tourism.
- Organize and facilitate adult and youth programming for fitness, softball, baseball, and other recreational activities.
- Provide and maintain lighted outdoor fields for practices and open play.
- Provide facilities and support staff for youth softball and baseball leagues and tournaments.
- Market and promote city facilities for local, state, regional, and national tournaments and competitions.
- Coordinate maintenance of athletic facilities in conjunction with all user groups and the public.
- Organize the scheduling of user groups for all park ball fields and tennis courts.
- Organize and facilitate the Outlaw Adventure Run.

Current Year Activity/Achievements

- Completed development of CIP sales tax project list and submission of tax renewal to the voters.
- Bode outdoor courts were resurfaced, expanded, and repurposed. Three pickleball courts became a seven-court pickleball complex. A six-court basketball complex was transitioned into four basketball courts and one Futsal (modified soccer) court.
- Partnered with St. Joseph Health Department to facilitate the St. Joe Fit program.
- Offered the youth tennis program to introduce children to the game.
- Offered cornhole leagues at Fairview Golf Course.
- Successfully worked with multiple user groups to schedule games, practices, and tournaments.
- Hosted the Outlaw Adventure Run at Heritage Park with the YWCA.

Budget Challenges/Planned Initiatives

- The biggest budget challenge is the maintenance and repair line items for equipment and facilities. The cost of materials and supplies to maintain facilities continues to increase.
- Staffing retainage and reliability issues create multiple challenges impacting schedules and budgets.
- Work with the Sports Commission to offer more youth sporting events.
- Explore the potential for youth tennis tournaments hosted at Noyes Tennis Complex.

St. Joseph REC Center Core Services

Mission

To provide fitness, recreation, sports, education, and socialization opportunities for the community.

Core Services

- Maintain and develop relationships with various user groups and community partners.
- Provide an active fitness center with a variety of strength and cardio equipment.
- Provide various fitness classes for people with differing needs and abilities.
- Offer league programming for youth and adult sports.
- Provide space for special events.
- Work with community partners to provide health and educational presentations.
- Provide facilities and support staff for outside user groups hosting youth sports competitions.
- Offer recreational “open gym” opportunities for basketball, volleyball, and pickleball.
- Offer reservable gym time for competitive team practices.

Current Year Activity/Achievements

- Increased the number of members using the 24-hour access cards to the fitness room.
- Continued increase in participation of youth volleyball leagues.
- Continued partnership with MO Family Sports to offer youth basketball leagues.
- Increased pickleball “open gym” time offerings to accommodate the growing interest in the sport.
- Hosted multiple community events with United Way, Southside Women’s Business Group, Cops Care Kids Camp, and Special Olympics.
- Increased healthy food and beverage options in the concession operation.

Budget Challenges/Planned Initiatives

- The biggest budget challenge continues to be in the maintenance and repair line items for equipment. As fitness room equipment ages, it becomes increasingly important to replace.
- Staffing retainage and reliability issues create multiple challenges. Requirements for reliable staff to work more and cover gaps in schedules impact employees and the budget.
- Attempting to fill fitness class schedule gaps post-Covid has been challenging. Staff are attempting to recruit new fitness instructors to fill the gaps.
- Plans to offer new programming in the form of pickleball tournaments throughout the summer.
- Plans to promote the rental of the “Blue” gym for baseball and softball training opportunities.
- Offer open gym time for Futsal (modified soccer) and market it in multiple languages as many of the participants use English as a second language.

Bode Sports Complex Core Services

Mission

To provide a variety of enjoyable, supervised, recreational programs and activities for the community in a family-friendly environment.

Core Services

- Provide and maintain an indoor ice arena.
- Provide and maintain lighted outdoor basketball courts, outdoor pickleball courses, and an outdoor multi-purpose area for recreational and competitive activities.
- Offer public recreational ice skating for all ages as well as ice time for figure skating organizations and hockey teams.
- Facilitate and provide the Beyond Basic skating program and Learn to Skate USA for figure skating and hockey classes.
- Host and provide support staff for St. Joseph Curling Club activities, figure skating competitions, youth hockey tournaments and the Summer Jam program.

Current Year Activity/Achievements

- Resurfaced, expanded, and repurposed outdoor courts. Three pickleball courts became a seven-court pickleball complex. A six-court basketball complex was transitioned into four basketball courts and one Futsal (modified soccer) court.
- St. Joseph Figure Skating Club hosted their Pony Express Figure Skating Competition in September with over 218 competitors.
- The Greater St. Joseph Youth Hockey Association continued to increase participants with support from Bode Ice Arena staff.
- Continued the recreation/education program in collaboration with the Remington Nature Center to provide organized groups the opportunity to receive a recreational and educational experience between the two facilities.
- Sponsored the Griffon Gliders youth figure skating program in conjunction with the local Figure Skating Club, with three distinct figure skating teams this year. They hosted their annual Christmas Show, "Jingle All the Way," with over 400 people in attendance at each show. The Figure Skating Club also hosted their annual ice show, "The Addams Family, an Icy Musical."
- Hosted the Midwest Figure Skating Council's Snowball Spectacular for the third season.
- Enhanced the Battle of the Biscuit, Bode's in-house youth hockey program, and increased participation.
- Hosted the Big Bear Hockey Tournament facilitated by a group from Chicago with teams from six states.
- Hosted the annual Mayor's Children's Christmas Party.
- National Skating Month activities were held in January with 85 people participating.
- Initiated and facilitated a homeschool hockey program on Thursday mornings.

Budget Challenges/Planned Initiatives

- The biggest budget challenge continues to be in the maintenance and repair line items for equipment and facilities. An aging facility with older equipment stresses budgeted funds each year.
- A new refrigeration system will be installed at the end of FY24 or early FY25, which should alleviate some of the equipment costs associated with the old system. The system is ordered, and delivery is scheduled for May 2024.
- Look for opportunities to increase participation in all programs, especially end-of-season tournaments, and competitions.
- Collaborate with the Figure Skating Club to host figure skating clinics and seminars.
- Schedule additional ice time for enhanced hockey skills programs.

Parks Concessions Core Services

Mission

To provide quality products and customer service while offering a variety of menu options to users of the Parks Concessions throughout the City.

Core Services

- Provide a clean, safe, and customer-friendly environment.
- Keep facilities and grounds clean and well maintained within the health code.
- Always strive to provide outstanding customer service.
- Employ over fifty seasonal part-time employees.
- Offer fair and responsible menu pricing.
- Create a positive image as we represent the St. Joseph Parks, Recreation & Civic Facilities.
- Maintain and develop relationships with a variety of vendors and community partners.

Current Year Activity/Achievements

- Operated and maintained six concession areas.
- Continued to recycle in all areas of operation.
- Kept waste and loss to a minimum.
- Hosted several additional tournaments at Heritage Complex.

Budget Challenges/Planned Initiatives

- Continue to build relationships with vendors as the cost of goods increases to obtain the best offerings of products at reasonable costs.
- Retaining reliable staff continues to be an issue due to requirements for more work hours and gap coverage in schedules which can impact employees and the budget.
- Increased need for security for employees working in remote locations.

Swimming Core Services

Mission

To support and engage the community by providing various aquatic recreational programs and activities.

Core Services

- Maintain and operate swimming pools at Krug Pool, the Aquatic Park, and MWSU's Thomas Eagleton Indoor Pool.
- Provide certified lifeguard staff to ensure safety and security at each pool location.
- Operate and maintain the Liberty Oak Splash Park in Hyde Park.
- Maintain and develop relationships with various user groups and community partners.
- Offer recreational public swimming opportunities for all ages through public sessions and private party rentals.
- Provide Red Cross-certified swim lessons for children supporting a variety of skill levels.
- Provide Red Cross-certified lifeguard training.
- Provide the facility and support staff for high school and youth level swim practices and meets.
- Provide space and staff for aqua fitness classes.

Current Year Activity/Achievements

- Enhanced and expanded relationship with MWSU for the use and operations of the Thomas Eagleton Indoor Pool.
- Made several physical improvements to the MWSU pool.
- Continued and expanded swim lesson programs due to more opportunities at the MWSU pool.
- Hosted a water safety instructor course.
- Increased lifeguard inventory for the second straight year.
- Increased interest in college interns.
- The city-facilitated Barracuda summer youth swim team had 35 swimmers, ages 5 and up.
- Enhanced customer check-in procedures at all pools to allow staff to identify people using the pools in case of emergency.
- Replaced the filter system at the Aquatic Park after it sustained weather-related damage.
- Cleaned and reorganized storage space in the old (West) pool house at the Aquatic Park.
- Successfully operated the splash park from May 1st to early October.

Budget Challenges/Planned Initiatives

- The biggest budget challenge continues to be in the maintenance and repair line items for equipment and facilities. Aging facilities with older equipment stress budgeted funds each year. Replacement of Krug Pool with a splash park will alleviate some of the issues in that location.
- Staffing retainage and reliability issues create multiple challenges. Requirements for reliable staff to work more and cover gaps in schedules can impact employees and the budget.
- Initiation of the design process for a new splash park at Northside Complex, replacing Krug Pool.
- Initiation of the design process for a new shallow water pool at Hyde Park to be placed in a similar location as the old lap pool.
- Initiation of the design process to renovate the pool house at Hyde Park.
- Plan for purchasing of new training equipment to meet current training guidelines and regulations.

Remington Nature Center Core Services

Mission

To provide an opportunity for education, interpretation of nature and conservation and engagement in local and area history, biodiversity, and cultural heritage.

Core Services

- Maintain and develop relationships with various groups, community partners, and nature center members.
- Provide displays, exhibits, and educational programs that showcase local and area natural and cultural history and biodiversity.
- Offer educational programming for people of all ages on various topics such as birds, insects, animals, culture, and history.
- Educate visitors on human impacts on the earth and ways to be positive stewards of the environment.
- Maintain and display native fish species in the 7,000-gallon freshwater aquarium.
- Provide space for community partners, businesses, and private individuals to conduct meetings, conferences, and parties.
- Operate the gift shop (Remi's Retail Emporium) which offers various educational and recreational items.
- Provide outreach programs to the St. Joseph community and surrounding areas.

Current Year Activity/Achievements

- The recreation/education program continued in collaboration with Bode Sports Complex to provide organized groups the opportunity to receive a recreational and educational experience between the two facilities.
- Maintained presence in the local museum/tourism community with involvement in the Museum Association of St. Joseph.
- Hosted over 300 events and rentals by continuing to provide quality meeting space for a variety of purposes.
- Worked through planning and execution of outdoor landscape improvements, which included emphasis on native plantings.
- Transitioned some exhibit space, specifically the bison area, into a prairie room.
- Worked with Park Maintenance and Administrative Staff to procure a vendor to replace the existing HVAC system before the end of the fiscal year.
- Worked with Park Administrative Staff to procure new flooring for high-traffic areas of the building, including the conference rooms, which should be completed by the end of the fiscal year.

Budget Challenges/Planned Initiatives

- Increased cost of supplies and materials to maintain exhibits and programming is the largest budget challenge.
- Maintenance and repair line items for equipment and facilities are also becoming increasingly challenging due to needs specific to the aquarium and associated equipment.
- Outdoor amenities such as sidewalks and ponds are becoming in disrepair and in need of funds to address issues.
- Staff is increasing programming options for visitors, which should attract school groups and ultimately increase attendance and revenue.
- Update audiovisual equipment in the conference room.

Joyce Raye Patterson 50+ Activity Center Core Services

Mission

To provide various fitness, recreation, education, and socialization opportunities for community members 50 years and older through partnership with Senior Foundation Inc.

Core Services

- Work in conjunction with the Senior Foundation Inc. to provide adequate services and programming.
- Maintain and develop relationships with various user groups and community partners.
- Provide an active fitness center and circuit room with various strength and cardio equipment.
- Provide various fitness classes for people with differing needs and abilities.
- Work with community partners to provide health and educational presentations.
- Offer lunch food service through a full-service cafeteria Tuesday – Friday.
- Provide space for special events, including dances.
- Provide meeting space for groups.
- Provide a free lending library that also features public-use computers and free internet access.

Current Year Activity/Achievements

- Overall attendance at the JRP increased 17% from the previous year.
- Increase in referrals from local physical therapy and cardiac rehabilitation facilities.
- Purchase of new fitness center equipment in the form of a rotary torso machine and slat-belt treadmill.
- Mentored an intern from the Youth Alliance High School Equivalency Program.
- Hosted and facilitated two Active Aging Symposiums, which included information on active aging, health, wellness, legal issues, and estate planning.
- Partnered with Collette Travel to offer travel opportunities to patrons.
- Installed a Smart TV in the craft room for presentations.
- Hosted the annual Thanksgiving Dinner.
- Began the planning phase for the south restroom renovations is projected to be completed in FY25. This project is CIP-funded.

Budget Challenges/Planned Initiatives

- The biggest budget challenge continues to be the maintenance and repair line items for equipment and facilities. An aging facility with older equipment stresses budgeted funds each year.
- Replacement of a significant amount of kitchen equipment is funded by the Half Cent Park Sales Tax.
- Renovations of the south restroom units should be completed in FY25 funded by the 2019 CIP program.
- Worked in conjunction with a contractor and the Senior Foundation Inc. to replace failed HVAC units. Senior Foundation board of directors approved funding in March to cover the cost of HVAC replacements.
- Requested additional staffing to help cover customer service duties.

Civic Arena Core Services

Mission

To support and engage the community by hosting a variety of community programs and athletic events to support residents and local athletes while enhancing tourism.

Core Services

- Offer 40,000 square feet of unobstructed space for various events to be held, including trade shows, banquets, community events, sporting events, dance and gymnastic competitions, and concerts.
- Provide meeting space in support of both large and private meeting room needs for local businesses and organizations.
- Offer concessions and catering options for on-site events through a private contractor.
- Provide space for other city departments or organizations to host training and/or testing sessions.
- Provide an emergency shelter or support facility in the event of a weather disaster or pandemic.

Current Year Activity/Achievements

- Hosted several local trade shows and events, including the Gun & Knife Show, a dog show, a farm show, a food show, and the Chamber of Commerce Annual Banquet.
- Hosted corporate family fun days for local businesses.
- In cooperation with the St. Joseph Sports Commission and Missouri Western State University (MWSU), the arena hosted the NCAA Division II Women's Elite 8 National Basketball Championships.
- In partnership with MWSU, the arena hosted a Women's Division II Crossover Basketball Tournament.
- In partnership with MWSU and the MIAA Conference, the arena hosted the MIAA Conference Volleyball Championships.
- In conjunction with the St. Joseph Sports Commission, the arena hosted the 2nd Annual Holiday Hoops High School Basketball Tournament with a significant increase in participation.
- In support of the St. Joseph Sports Commission, the arena hosted the inaugural Bill Snyder Classic Division I Women's Basketball game: Kansas State versus Missouri.
- Continued to host bull riding and the Shriner's Circus.
- Initiated a \$2 million restroom and plumbing renovation project, which includes all five public restroom areas and five locker room spaces. The architect was hired, and project planning and engineering are underway.
- Completed installation of the new arena seating.

Budget Challenges/Planned Initiatives

- The biggest budget challenge continues to be in the maintenance and repair line items for equipment and facilities. An aging facility with older equipment stresses budgeted funds each year.
- A combination of ARPA, CIP, and Half Cent Park Sales Tax-funded projects that are completed or scheduled for completion by FY27 should address some of the ongoing, unusual facility and equipment expenses.
- Continued improvements for the arena through the acquisition of new athletic and event equipment using City Council authorized ARPA funds.
- The completion of a \$2 million restroom and plumbing renovation project will conclude in FY25, including five public restroom areas, five locker room spaces, and associated plumbing.
- Continue to work with community partners and promoters to retain existing events and obtain new ones. Staff are in discussions with regional concert promoters to determine the feasibility of the arena hosting mid-size music events.
- Enhance the business relationship with a new concession vendor to offer a better concession experience during large events.

Missouri Theater Core Services

Mission

To provide various entertainment opportunities for the community through partnership with Allied Arts and other private promoters.

Core Services

- Provide a facility in support of performing arts activities, programs, and events.
- Provide a venue the community can utilize for meetings, events, ceremonies, and other shows.
- Maintain and develop relationships with a variety of user groups, promoters, and community partners.

Current Year Activity/Achievements

- Continued to provide facility and staff support to Allied Arts members of the St. Joseph Symphony, Robidoux Resident Theater, Performing Arts, and Creative Arts, which led to successful events and programs.
- Support of private promoters, local dance studios, and other local organizations to provide space for events.
- Hosted the MWSU Golden Griff Awards.
- Provided space for local photo shoots for various purposes.
- Hosted the Apple Blossom pageant ceremonies.
- Hosted a community engagement session for the Krug Park renovation process.
- Renovations performed by Roderick Sign and Roberts Roofing to the front. This project was funded by the Half Cent Park Sales Tax.
- Received the 2024 McReynolds Award for ongoing historic preservation. This award is offered and facilitated by the Missouri Historic Preservation Association. The city received the award in a ceremony at the state capital in Jefferson City on April 23.
- Re-worked the rental agreements with retail space occupants to increase monthly rent amounts.
- CIP funding for new seats, carpeting, and renovations to the Allied Art's retail space was requested by staff and approved by the CIP committee and voters in the 2024 CIP campaign. These projects are not scheduled until FY28.

Budget Challenges/Planned Initiatives

- Continue working with the arts organizations and community groups to promote and utilize the theater to its fullest extent.
- Attempt to repurpose office and storage space to create additional storage and retail opportunities.

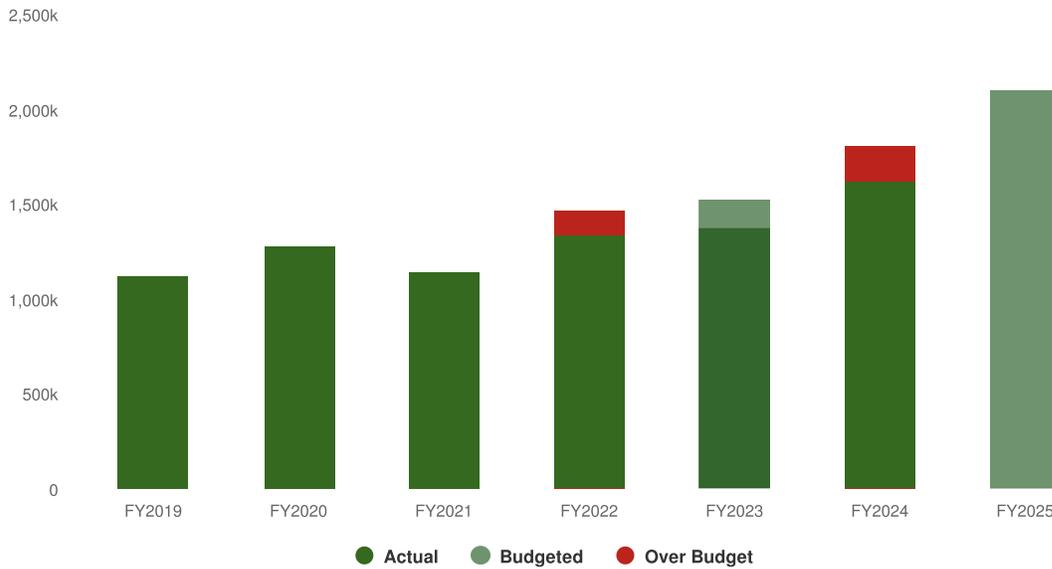
Parks Maintenance

To enhance both the beauty of the park system and user enjoyment of the City's park facilities, staff maintains City parks, park buildings and equipment.

Expenditures Summary

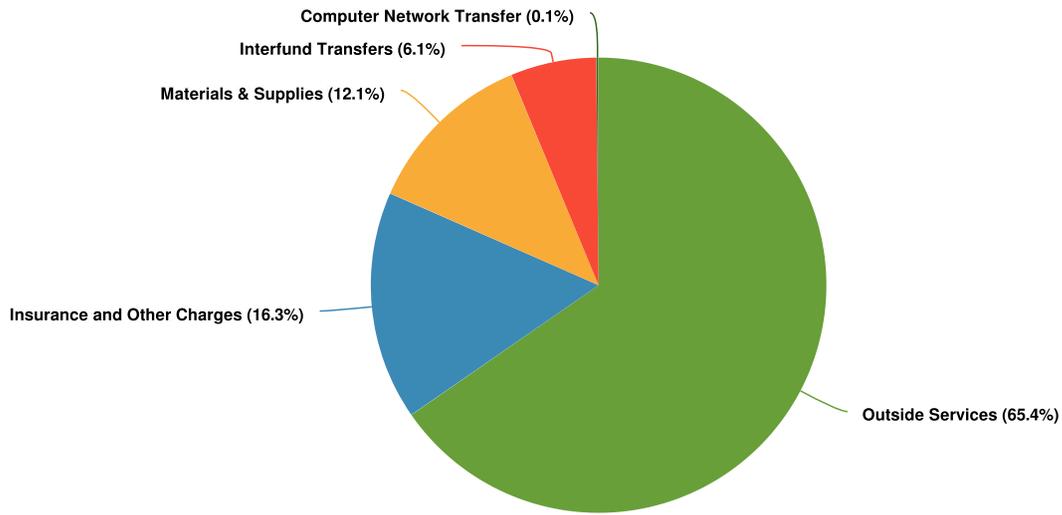
\$2,099,226 **\$477,648**
(29.46% vs. prior year)

Parks Maintenance Proposed and Historical Budget vs. Actual



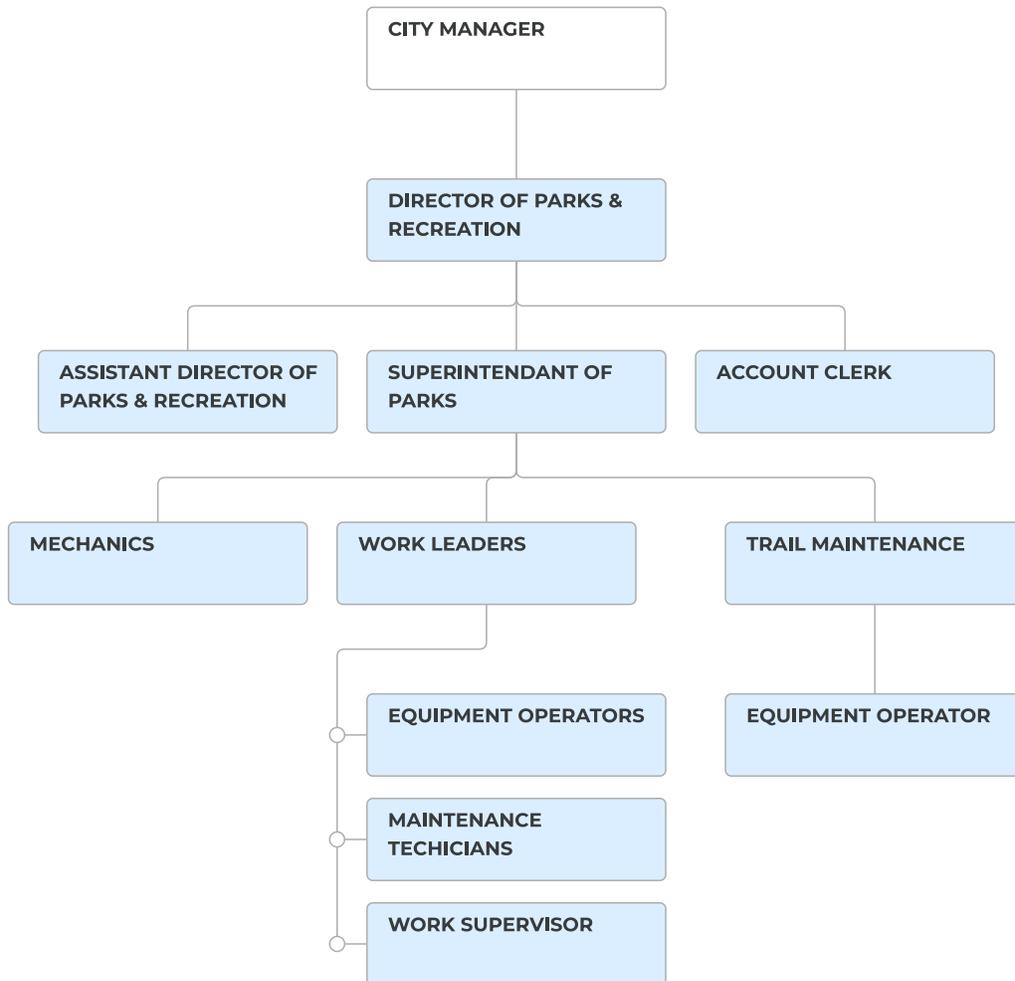
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Materials & Supplies	\$261,343	\$254,860	-2.5%
Outside Services	\$989,647	\$1,371,985	38.6%
Computer Network Transfer	\$1,422	\$3,056	114.9%
Interfund Transfers	\$130,071	\$127,980	-1.6%
Insurance and Other Charges	\$239,095	\$341,345	42.8%
Total Expense Objects:	\$1,621,578	\$2,099,226	29.5%

Parks Maintenance Organizational Chart



Park Maintenance Core Services

Mission

To maintain and improve the overall experience, accessibility, and enjoyment of the City's park system.

Core Services

- Maintain and develop relationships with various groups, community partners, and volunteers.
- Provide scheduled maintenance activities including mowing, trimming, and regular tree maintenance in parks and along the parkway system.
- Daily cleaning and maintenance of multiple park restroom facilities.
- Daily trash service for over 300 trash cans in the park system.
- Weekly inspections and maintenance of 17 park playgrounds.
- Apply vegetation-related chemicals at certain locations throughout the park system.
- Maintain landscape areas in the park system.
- Contribute to capital projects by providing insight and information for project planning and providing in-kind services.
- Work with volunteers in the "Adopt-A-Park" program to support maintenance needs.

Current Year Activity/Achievements

- Continued to develop relationships with community partners. These relationships are integral for quality-of-life improvements in our community.
- Maintained a nine-day mowing cycle of the parkway, trails, and parks.
- Conducted significant tree planting, maintenance, and removal activity.
- Provided maintenance of multiple landscape areas.
- Conducted regular graffiti removal in all areas of the park system.
- Implemented homeless mitigation activities including eviction notices and cleanup of homeless sites within the Parks system.
- Performed seasonal placement and removal of the transient guest dock near the French Bottoms.
- Installation and removal of holiday lighting and displays at Krug Park, Hyde Park, and Coleman Hawkins Park.
- Maintenance of 21 ball fields from March through October.
- Purchased and received 11 new pieces of equipment for park maintenance through the Half Cent Parks Sales Tax.

Budget Challenges/Planned Initiatives

- Aging infrastructure and facilities continue to burden available funds. Needs remain unfunded even with the Half Cent Park Sales Tax and CIP funding.
- Seasonal staffing levels continue to be challenging due to demands for higher pay and more favorable work schedules that are not conducive to parks and recreation work.
- Increased vandalism and trash dumping on park property requires the use of resources needed for other duties.
- Increased homeless issues require more staff attention in monitoring, "eviction", and cleanup activities.
- Continue to upgrade equipment and rolling stock using Half Cent Park Sales Tax funds.
- Increase community involvement in park maintenance needs, including light maintenance such as painting, trash pick-up, and volunteer involvement in park security.

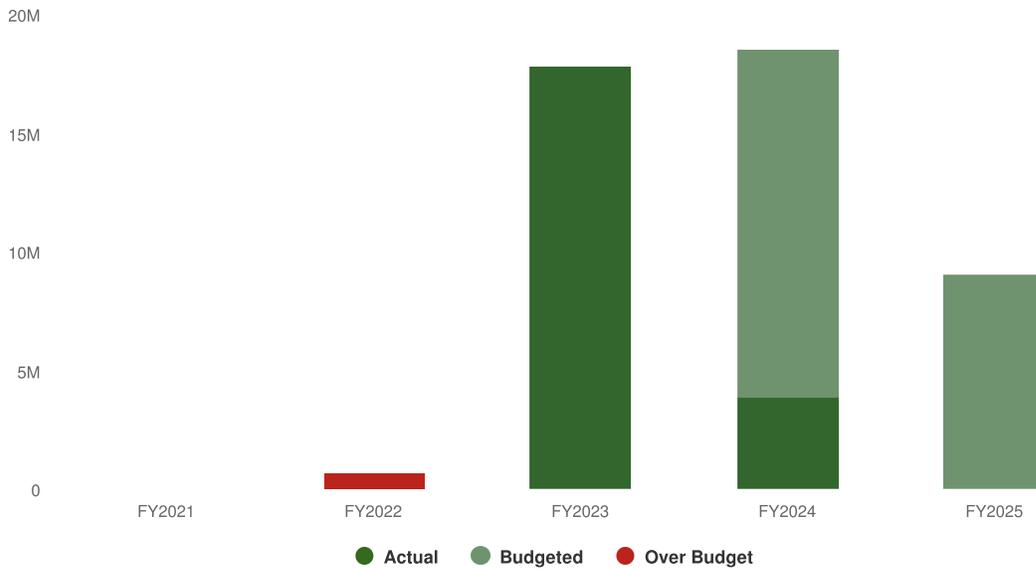
Parks Sales Tax

In August 2021, voters in St. Joseph approved a half cent sales tax to be used specifically for improvements throughout the parks system. This sales tax is projected to generate approximately \$60 million over a ten-year period, benefiting many parks and facilities throughout St. Joseph. Almost ninety (90) individual projects are identified on the list presented by the Parks, Recreation, & Civic Facilities Department and Park Tax Citizen’s Committee and approved by voters. Projects have been prioritized and scheduled according to several factors including available matching funds, operational and safety concerns, and community interest.

Expenditures Summary

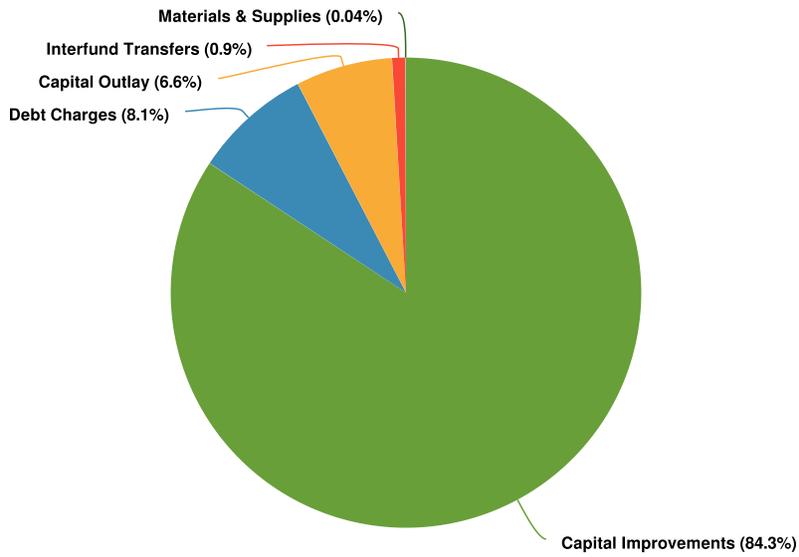
\$9,026,507 **-\$9,536,616**
 (-51.37% vs. prior year)

Parks Sales Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Materials & Supplies		\$4,024	N/A
Capital Outlay	\$1,529,497	\$600,000	-60.8%
Capital Improvements	\$16,216,916	\$7,608,323	-53.1%
Debt Charges	\$734,700	\$732,150	-0.3%
Interfund Transfers	\$82,010	\$82,010	0%
Total Expense Objects:	\$18,563,123	\$9,026,507	-51.4%

Golf

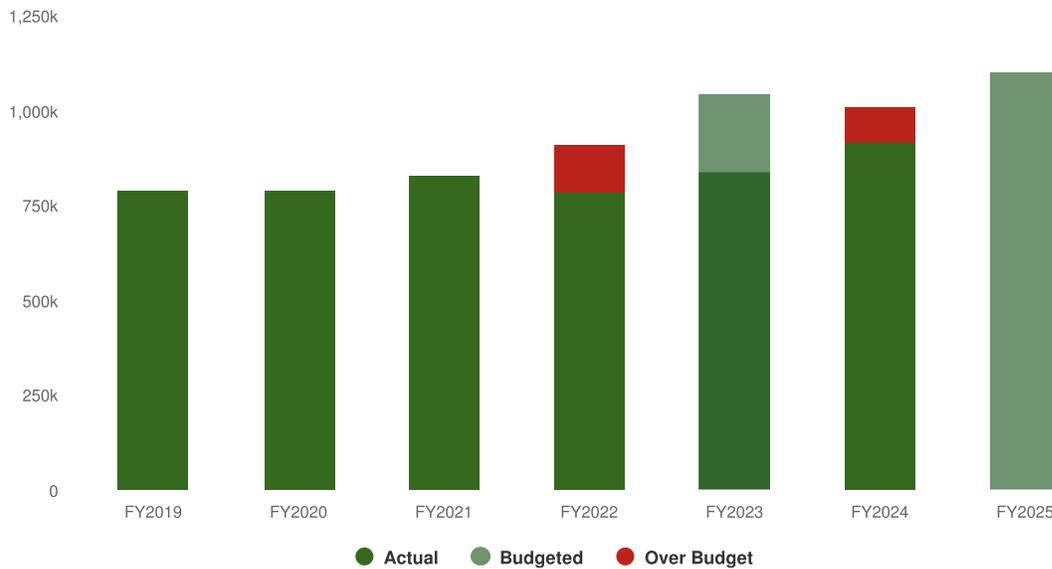
Jeremy Weiss
Golf Course Manager

Fairview Golf Course, the City's only public course, offers a competitive and enjoyable golf environment and practice facility for St. Joseph citizens as well as visitors through leagues, clubs and other programs for men, women, seniors and juniors.

Expenditures Summary

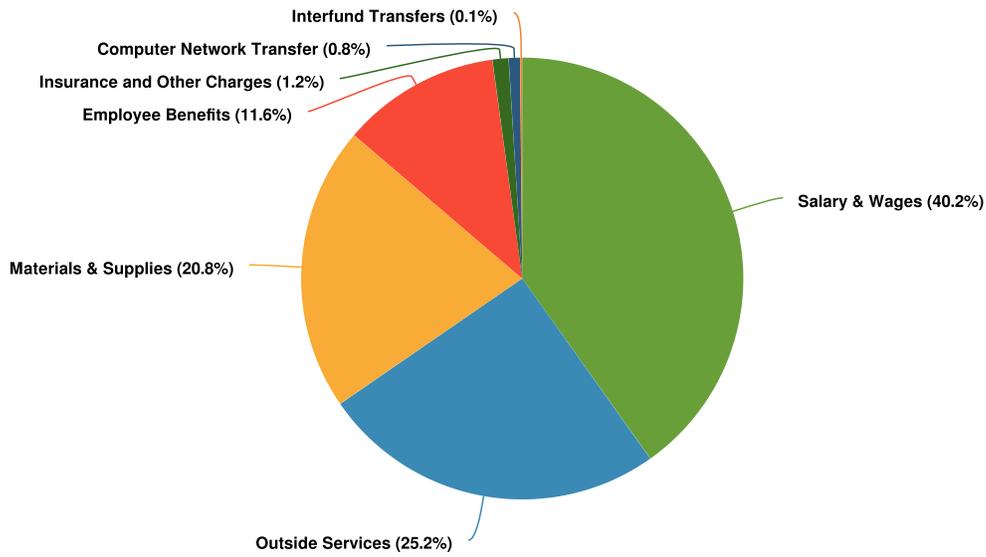
\$1,099,542 **\$183,135**
(19.98% vs. prior year)

Golf Proposed and Historical Budget vs. Actual



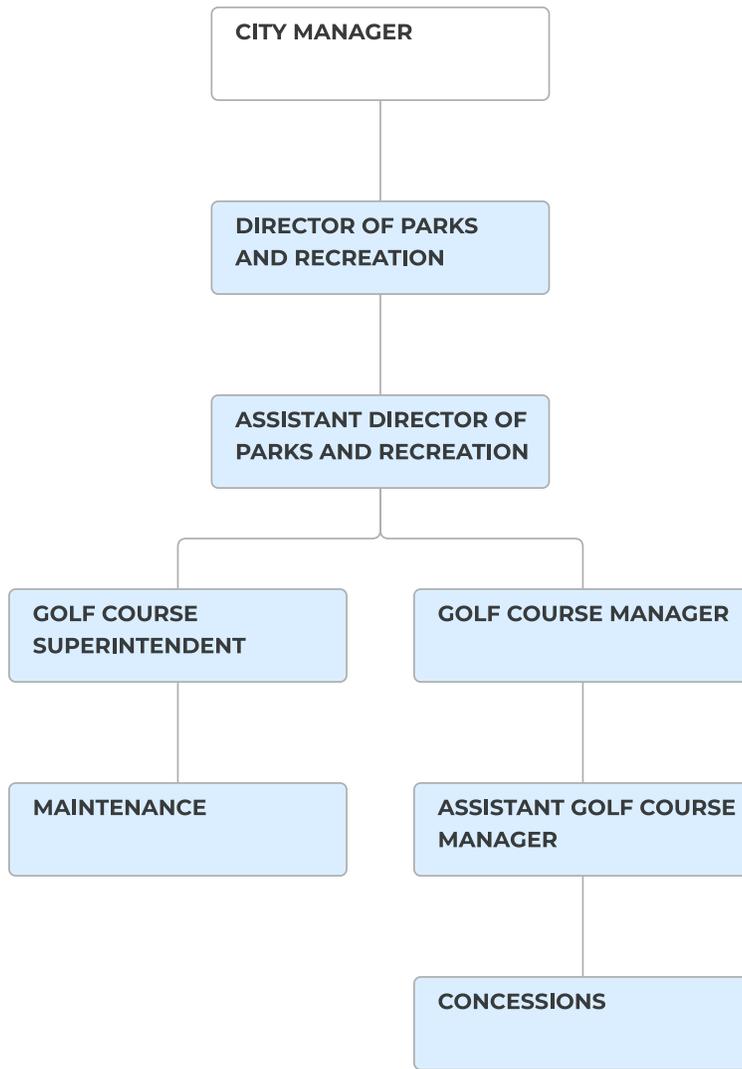
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$367,198	\$441,722	20.3%
Employee Benefits	\$122,946	\$127,656	3.8%
Materials & Supplies	\$206,192	\$229,020	11.1%
Outside Services	\$195,014	\$277,450	42.3%
Capital Improvements	\$9,500	\$0	-100%
Computer Network Transfer	\$7,110	\$9,168	28.9%
Interfund Transfers	\$1,621	\$1,621	0%
Insurance and Other Charges	\$6,826	\$12,905	89.1%
Total Expense Objects:	\$916,407	\$1,099,542	20%

Fairview Golf Course Organizational Chart



Fairview Municipal Golf Course Core Services

Mission

To support and engage the community by providing various golf program offerings and activities.

Core Services

- Maintain and develop relationships with various user groups and community partners.
- Provide meeting and banquet room space for community partners, businesses, and private individuals for meetings, conferences, and parties.
- Operation of the pro shop with various golf-related items.
- Operation of the full-service concession stand.
- Provide recreational rounds of golf via open tee times.
- Offer league opportunities for men, women, seniors, couples, and corporations.
- Host Fairview administered golf tournaments and special events.
- Provide facilities, equipment, and support staff for private golf events.
- Provide facilities and support staff for high school golf teams, both boys and girls.
- Support golf-related organizations such as the Fairview Men's and Women's Clubs in their programs.
- Partner with a private golf pro to provide lessons and clinics for all ages.
- Facilitate the youth golf clinics with support from the contracted golf professional.

Current Year Activity/Achievements

- Improved golf course maintenance activities - much of which is credited to new staff members, including the superintendent.
- Offered eight different leagues, each targeting a specific group.
- Purchased a new Turf Truckster utility vehicle for the maintenance division using Half Cent Park Sales Tax funds.
- Purchased a reel sharpener with Half Cent Park Sales Tax funds to allow maintenance staff to sharpen mower blades in-house.
- Installed the new greens irrigation system.
- Installed a new concrete overflow structure at the south end of the golf course ponds to allow for proper drainage and restoration of the ponds.

Budget Challenges/Planned Initiatives

- Retaining reliable staff continues to be an issue due to requirements for more work hours and gap coverage in schedules which can impact employees and the budget. Lack of increases in the seasonal labor line item to cover minimum wage increases has created budget shortfalls.
- Hiring appropriately trained and certified staff for golf course maintenance is difficult, but some staffing challenges have been addressed.
- New management has proposed unique golf programs to increase rounds of golf, targeting less experienced and committed golfers.
- Continued efforts by staff and contracted engineers to work towards engineering a solution for pond restoration. If successful, golf course bridges can be replaced or renovated.

Public Works

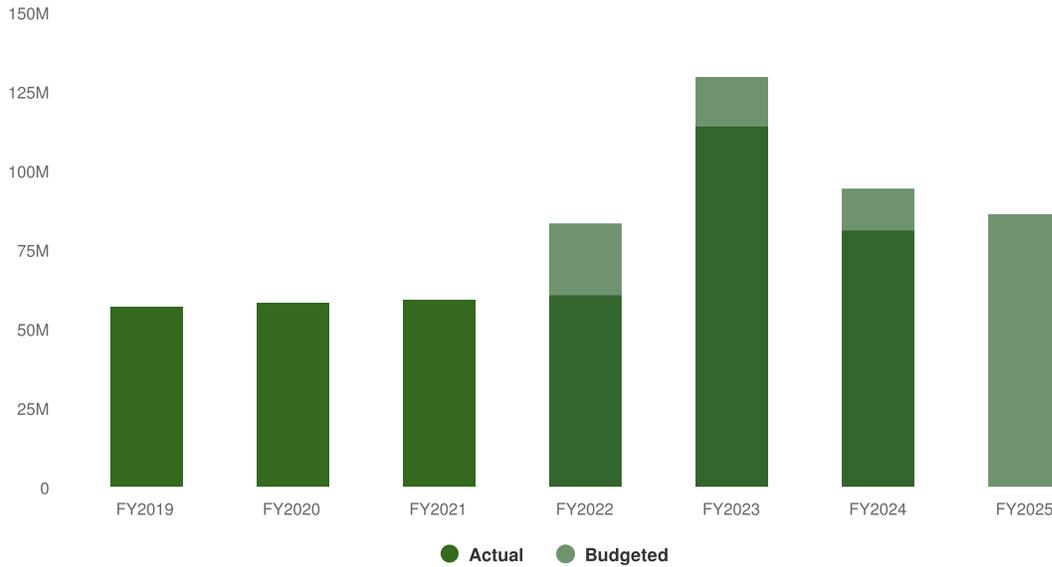


Abe Forney
Public Works Director

Expenditures Summary

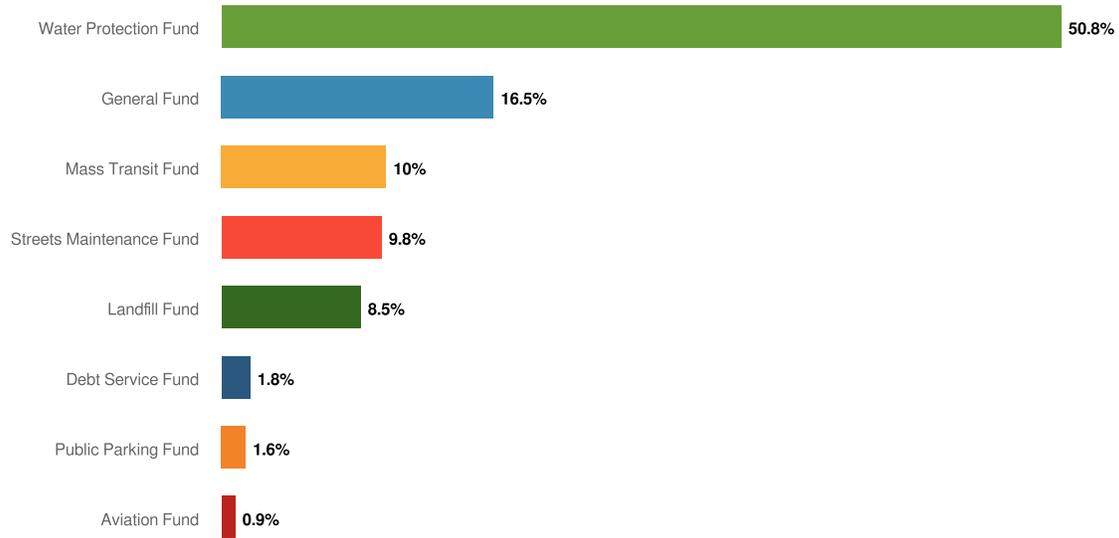
\$86,388,186 **-\$8,171,603**
(-8.64% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Fund

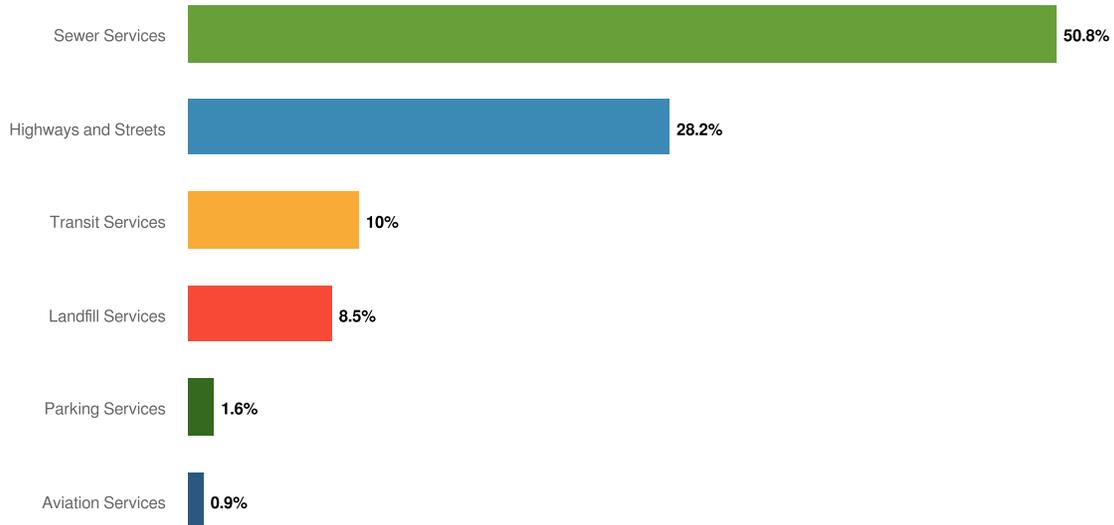
2025 Expenditures by Fund



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund	\$13,165,576	\$14,297,070	8.6%
Streets Maintenance Fund	\$5,454,373	\$8,456,971	55%
Debt Service Fund	\$965,659	\$1,581,371	63.8%
Aviation Fund	\$21,750,046	\$794,333	-96.3%
Public Parking Fund	\$652,680	\$1,357,349	108%
Water Protection Fund	\$35,119,666	\$43,921,721	25.1%
Mass Transit Fund	\$10,948,764	\$8,638,213	-21.1%
Landfill Fund	\$6,503,025	\$7,341,158	12.9%
Total:	\$94,559,789	\$86,388,186	-8.6%

Expenditures by Function

Budgeted Expenditures by Function

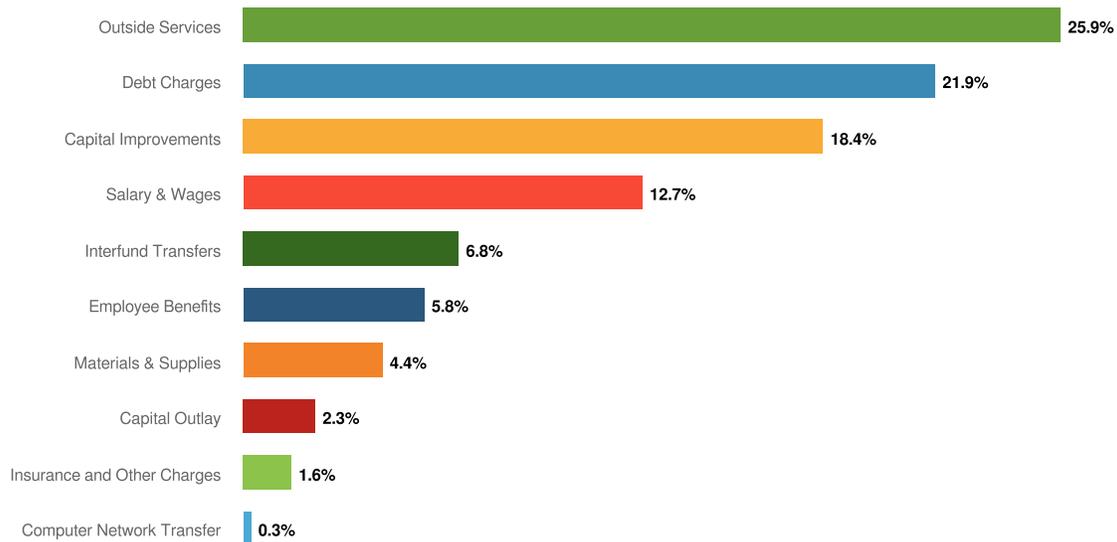


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures			
Highways and Streets			
Public Works	\$18,619,949	\$22,754,041	22.2%
Capital Projects	\$965,659	\$1,581,371	63.8%
Total Highways and Streets:	\$19,585,608	\$24,335,412	24.3%
Aviation Services			
Public Works	\$750,046	\$794,333	5.9%
Capital Projects	\$21,000,000	\$0	-100%
Total Aviation Services:	\$21,750,046	\$794,333	-96.3%
Parking Services			
Public Works	\$398,827	\$399,059	0.1%
Capital Projects	\$253,853	\$958,290	277.5%
Total Parking Services:	\$652,680	\$1,357,349	108%
Sewer Services			
Administrative Services	\$718,886	\$1,140,554	58.7%
Public Works	\$14,969,147	\$15,511,958	3.6%
Capital Projects	\$19,431,633	\$27,269,209	40.3%
Total Sewer Services:	\$35,119,666	\$43,921,721	25.1%
Transit Services			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Public Works	\$8,206,264	\$8,297,713	1.1%
Capital Projects	\$2,742,500	\$340,500	-87.6%
Total Transit Services:	\$10,948,764	\$8,638,213	-21.1%
Landfill Services			
Public Works	\$4,602,572	\$5,223,991	13.5%
Capital Projects	\$1,900,453	\$2,117,167	11.4%
Total Landfill Services:	\$6,503,025	\$7,341,158	12.9%
Total Expenditures:	\$94,559,789	\$86,388,186	-8.6%

Expenditures by Expense Type

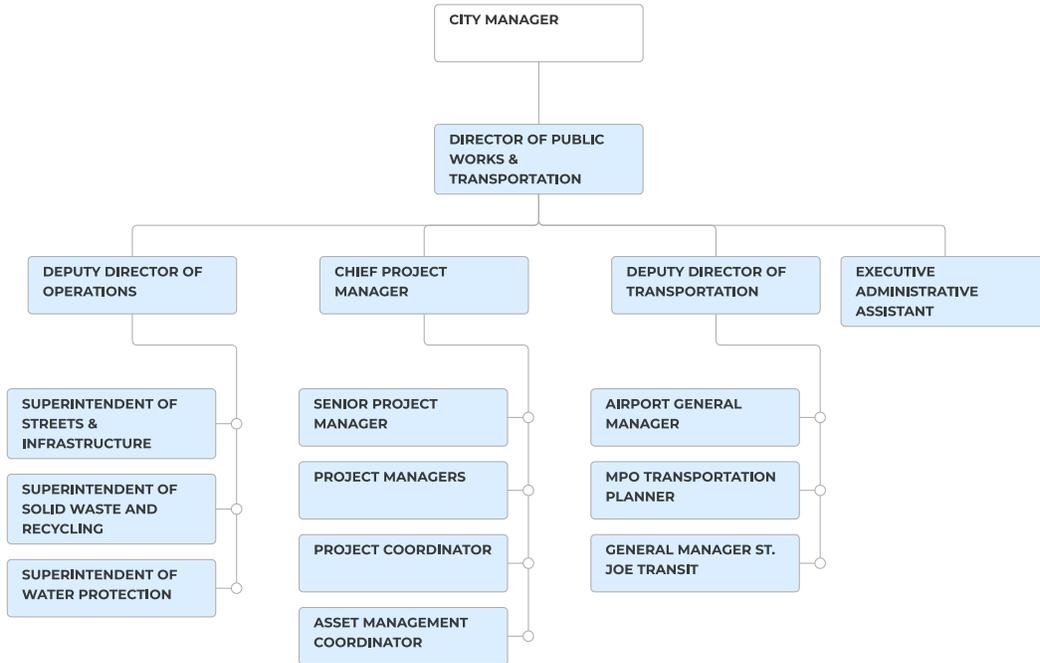
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages			
Salary & Wages	\$10,413,657	\$10,931,666	5%
Total Salary & Wages:	\$10,413,657	\$10,931,666	5%
Employee Benefits			
Employee Benefits	\$5,036,341	\$4,972,092	-1.3%
Total Employee Benefits:	\$5,036,341	\$4,972,092	-1.3%
Materials & Supplies			
Materials & Supplies	\$3,860,275	\$3,839,795	-0.5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Materials & Supplies:	\$3,860,275	\$3,839,795	-0.5%
Outside Services			
Outside Services	\$14,633,905	\$18,082,993	23.6%
Utility Expense	\$4,111,446	\$4,255,404	3.5%
Total Outside Services:	\$18,745,351	\$22,338,397	19.2%
Capital Outlay			
Capital Outlay	\$2,649,000	\$2,003,847	-24.4%
Total Capital Outlay:	\$2,649,000	\$2,003,847	-24.4%
Capital Improvements			
Capital Improvements	\$31,575,000	\$15,861,000	-49.8%
Total Capital Improvements:	\$31,575,000	\$15,861,000	-49.8%
Debt Charges			
Bad Debt Expense	\$350,000	\$350,000	0%
Debt Service - Principal	\$11,082,430	\$13,272,732	19.8%
Debt Service-Interest & Other	\$5,099,206	\$5,311,267	4.2%
Total Debt Charges:	\$16,531,636	\$18,933,999	14.5%
Computer Network Transfer			
Transfers to Computer Network	\$230,364	\$247,536	7.5%
Total Computer Network Transfer:	\$230,364	\$247,536	7.5%
Interfund Transfers			
Transfers Out	\$4,553,012	\$5,903,881	29.7%
Total Interfund Transfers:	\$4,553,012	\$5,903,881	29.7%
Insurance and Other Charges			
Outside Services	\$965,153	\$1,355,973	40.5%
Total Insurance and Other Charges:	\$965,153	\$1,355,973	40.5%
Total Expense Objects:	\$94,559,789	\$86,388,186	-8.6%

Public Works & Transportation Organizational Chart



Public Works Admin/Streets Admin

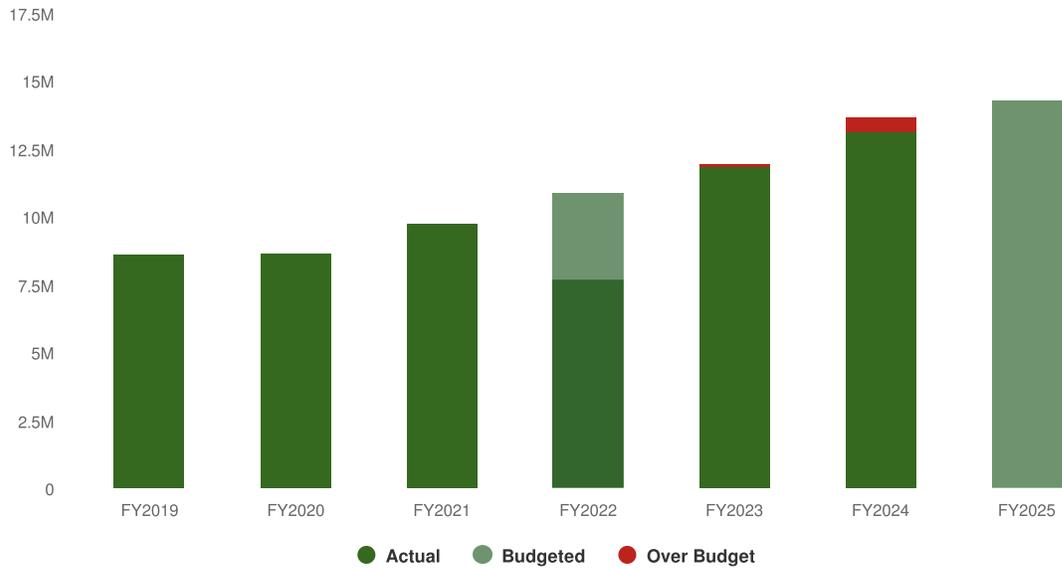
Programs include:

- **Public Works Administration** - The Public Works Director and staff provide administrative services and management oversight for Public Works and Transportation divisions and programs with an emphasis on thorough planning consistent with the health, safety and economic needs of the public and goals of the City Council.
- **MPO** - The Metropolitan Planning Organization (MPO) program was established to account for the revenues from grant or other special revenue sources. The major sources of funds in this program are federal and state transportation grants supporting the Unified Planning Work Program developed by the Metropolitan Planning Organization (MPO) for the St. Joseph-Elwood/Wathena, Kansas areas.
- **Street Enhancement Use Tax** - In April 2015 voters approved a local use tax on out-of-state purchases for a period of 10 years. The rate of the tax is equal to the local sales tax at any given time, currently 2.875%. Proceeds are being used to preserve the existing general fund revenues and, in this program, to provide revenues for streets maintenance activities and projects.
- **Engineering** - Provides planning, design, inspection, survey, testing, construction management and related services for work on capital improvement and maintenance projects for all City divisions and departments so that the projects are cost-effective and adhere to national/local design, construction, maintenance and safety standards.
- **Street/Sewer Maintenance Administration** - Staff provides administrative and management support for the efficient operation of all street maintenance, public parking, traffic and sewer maintenance programs.
- **Public Works Communications** - This division provides 24 hours, 7 days per week, answering and dispatching service for street and sewer maintenance, emergencies, complaints and inquiries. Staff also provide communications support for the Health department on holidays, evenings, and weekends; dispense fuel to City vehicles; provide visual surveillance throughout the City Yards using a security monitoring system; and provide clerical and data entry services for the Street Maintenance Administration.
- **Equipment Support** - Staff provide a well-maintained fleet for all street, sewer, engineering, traffic and public parking vehicles and equipment through annual safety inspections, preventative maintenance work, and on-site repairs when necessary.

Expenditures Summary

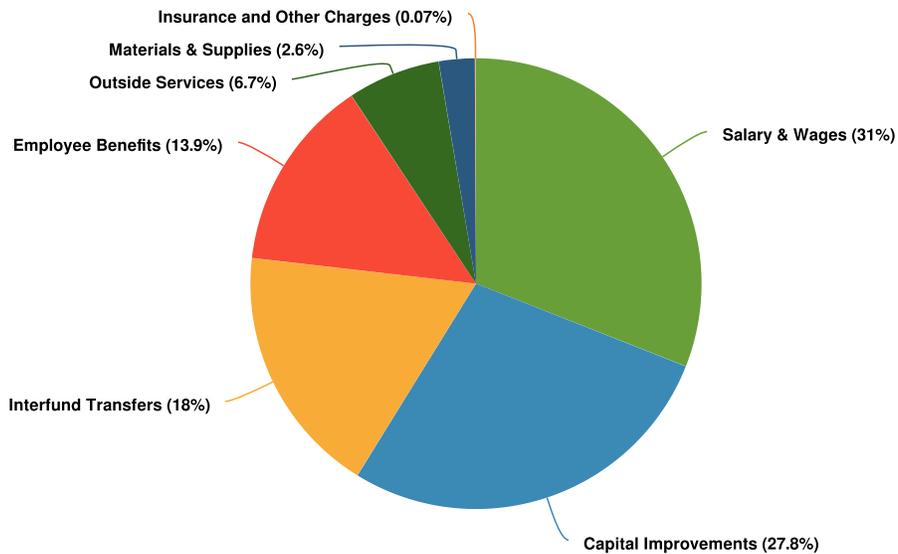
\$14,297,070 **\$1,131,494**
(8.59% vs. prior year)

Public Works Admin/Streets Admin Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

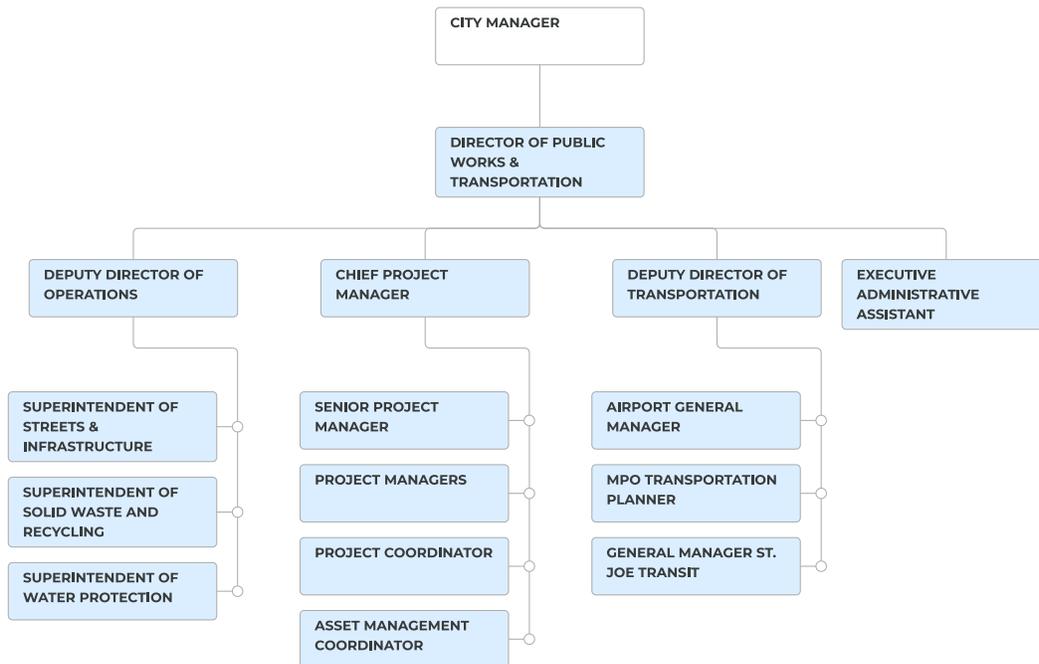
Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages			
Salary & Wages	\$4,514,116	\$4,429,893	-1.9%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Salary & Wages:	\$4,514,116	\$4,429,893	-1.9%
Employee Benefits			
Employee Benefits	\$2,088,045	\$1,983,103	-5%
Total Employee Benefits:	\$2,088,045	\$1,983,103	-5%
Materials & Supplies			
Materials & Supplies	\$386,236	\$368,353	-4.6%
Total Materials & Supplies:	\$386,236	\$368,353	-4.6%
Outside Services			
Outside Services	\$850,400	\$876,378	3.1%
Utility Expense	\$68,656	\$75,550	10%
Total Outside Services:	\$919,056	\$951,928	3.6%
Capital Improvements			
Capital Improvements	\$3,900,000	\$3,980,000	2.1%
Total Capital Improvements:	\$3,900,000	\$3,980,000	2.1%
Interfund Transfers			
Transfers Out	\$1,348,123	\$2,573,793	90.9%
Total Interfund Transfers:	\$1,348,123	\$2,573,793	90.9%
Insurance and Other Charges			
Outside Services	\$10,000	\$10,000	0%
Total Insurance and Other Charges:	\$10,000	\$10,000	0%
Total Expense Objects:	\$13,165,576	\$14,297,070	8.6%

Public Works & Transportation Organizational Chart



Public Works Administration Core Services

Mission

To identify new federal and state funding sources to help maintain and upgrade necessary city infrastructure and prioritize improvements to provide a safe environment within which our citizens live, work, and play.

Core Services

- Oversee department activities related to meeting City Council goals and City Manager priorities.
- Promote best practices and effective technology to improve safe travel and encourage convenient and accessible modes of transportation.
- Provide administrative services and management oversight for Public Works and Transportation divisions and programs.
- Work with external regulatory bodies in developing thorough plans to meet local, state, and national mandates concerning public health and safety in all areas under the responsibility of the department.
- Pursue and monitor grants for transportation, operations, and public works capital projects.

Current Year Activity/Achievements

- Enhanced operations focus on customer service, procurement, training, and communications.
- Modified our approach to budgeting to link budgeted funds with priorities and needs.
- Identified funding to replace, repair, or renovate aging equipment and infrastructure to help reduce costs.
- Educated the public on our professional experiences, services, and accomplishments to help share a positive image of the City of St. Joseph as an organization.
- Optimized departmental cooperation and coordination.
- Obtained multiple outside funding sources for big picture projects throughout the city.

Budget Challenges/Planned Initiatives

- Continued modernization and environmental enhancements of the wastewater system while recognizing the financial challenges the sewer customers face.
- Continued communication of progress being made in street maintenance activities and on construction projects, including more use of social media.

Metropolitan Planning Organization (MPO) Core Services

Mission

To conduct multi-modal transportation planning throughout the urbanized area of Buchanan, Andrew & Doniphan Counties, and the cities of Elwood, Wathena, St. Joseph, Village of Country Club & Savannah.

Core Services

- Coordinate the development of the Unified Planning Work Program to define the major administrative, planning, and technical work elements for the upcoming year.
- Address multi-modal transportation developments related to funding and program requirements.
- Monitor the Metropolitan Transportation Plan and the Transportation Improvement Program.
- Continue to maintain and update the MTP as amendments are needed.
- Maintain a four-year TIP plan and update amendments as needed.
- Address work elements such as revising/updating the transportation micro-model: performing demographic analysis, performing special transportation-related studies.
- Update and improve Transit Development Plan
- Engage the public and various interest groups in the decision-making process to reflect community needs and priorities.
- Identify and procure federal and state funding for planning and implementation of transportation projects.

Current Year Activity/Achievements

- Facilitated the Multimodal Corridor Study.
- Sponsored and obtained funding for the Annual Bike to Workday.
- Produced a new 2025-2028 Transportation Improvement Program.
- Updated and improved Transit Development Plan
- Continued working on updating the MTP.
- Began work to update 2013 Safe Routes to School plan.
- Applied and received a Transportation Alternatives Program Grant for Cook Road Sidewalks that will provide \$500,000 in funding for the project.
- Received a \$160,000 Safe Streets and Roads for All grant that will work to improve the safety of the transportation network.
- Developed GIS projects such as updated transit Maps, Trails map, and sidewalk condition map.
- Manage Urban Growth Boundaries incorporating 2020 Census data.
- Organized and chaired the Main Street Downtown Accessibility and Wayfinding Committee.

Budget Challenges/Planned Initiatives

- Collaborate with new partners, including health care and emergency response experts, by establishing a system that ensures they are part of the decision-making process.
- Considerable effort will be made to obtain public input on short, medium, and long-term transportation issues.
- Coordinate Transit Working Group and Freight Committee to match funding for grant opportunities.

Performance Statistics

- 12 Technical & Policy Board Meetings conducted.
- Approximately \$495,632 in FHWA & FTA funding was received this year.
- Approximately \$833,619 in State funding received this year.

Engineering Core Services

Mission

To provide services to all departments to help ensure quality project delivery for capital improvements and major maintenance projects and continue to establish opportunities and procedures to ensure departments are communicating and engaged with each other.

Core Services

- Manage all aspects of construction projects from inception through warranty period.
- Provide design services for most small and many medium sized projects.
- Provide construction observation services for in-house design projects.
- Provide plan reviews for all development projects to ensure compliance with City codes.
- Assist citizens and contractors with information and guidance related to City infrastructure, rights-of-way and other public works facilities and codes.
- Involve public project owner throughout entire project process.
- Review and approve utility extension and replacement permits.
- Planning Commission Meetings - provide support for technical items.

Current Year Activity/Achievements

- FY23 resurfacing almost complete.
- FY24 resurfacing bids received and awarded.
- Continuing work and updates to the River Bluff Bike Trail.
- City Hall Window replacement project is underway.
- Oversight of transit projects (Transit Admin building epoxy floor complete, replacing 6 bus shelters)
- Bonds for Bridges projects - 6 bridges & 2 box culverts finished, 3 under construction (Lovers Lane, 5th Avenue & NW Parkway almost finished), MacArthur Drive & 6th Street Viaduct under contract negotiations, 36th & Monterey Streets and Pettis Road box culverts underway.
- City Hall Masonry project is in the design phase.
- Conducting bids for the 2024 Urban Trail Maintenance.
- Conducting the design phase for the new Animal Shelter.
- Assisting Parks heavily on all Parks projects.

Budget Challenges/Planned Initiatives

- Control CIP project designs to remain within funding limits.
- Managing several multi-million-dollar wastewater projects with existing staff levels.
- Expanding Support Services & Project Oversight to other departments.
- Control Bond project budgets to remain within funding limits.
- Identify funding to replace, repair, or renovate aging equipment and infrastructure to help reduce costs.

Performance Statistics

- 15 formal construction contracts developed.
- 99 Developer Plans reviewed.
- 100 Utility Permits reviewed.
- 27 new capital projects that will start in FY24 totaling \$8,710,723.
- 51 on-going capital projects being monitored, totaling \$23,404,216.

Building Maintenance Core Services

Mission

To provide a clean, safe, and well-maintained work environment within City Hall as well as ensuring long-term preservation and proper maintenance of the exterior of the historic building.

Core Services

- Review existing custodial activities and recommend improvements if appropriate.
- Monitor the building's heating and cooling systems for maximum efficiency.
- Perform custodial and building maintenance and cleaning responsibilities.
- Complete annual maintenance walk-throughs and perform necessary maintenance.

Current Year Activity/Achievements

- Performed annual inspections for boiler, air conditioning system, and elevator system.
- Updated landscaping surrounding the building.
- Expanded the recycling program.
- Reorganized and decluttered the basement storage areas.
- Radiator removal in all rooms.
- Window replacement project.

Budget Challenges/Planned Initiatives

- Identify funding to replace, repair, or renovate aging equipment and infrastructure to help reduce costs.
- Identify new federal and state funding sources to help maintain and upgrade necessary city infrastructure and conduct a cost/benefit analysis to determine prioritized improvements.
- Address the aging elevator at City Hall.
- Continue with the reorganization/decluttering of the basement of City Hall.

Street Maintenance (SIMR)

Jackson Jones
Superintendent of Streets & Infrastructure

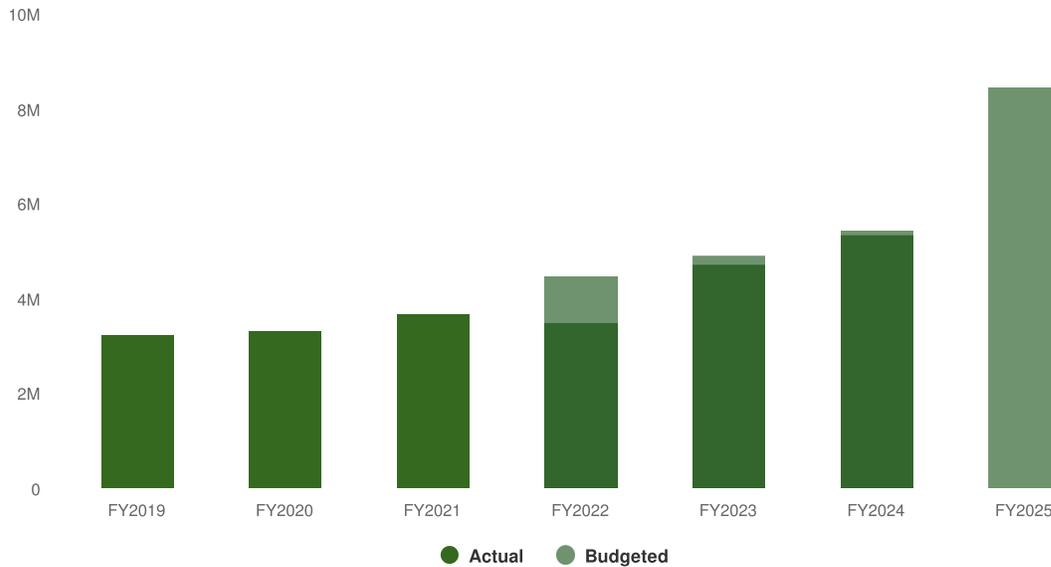
Programs include:

- **Street Maintenance** - The division ensures the public's health and safety and promotes economic development by providing timely, cost effective preventative maintenance and repair to all public streets, bridges, and storm drainage systems within City owned right-of-way. Staff also assist with maintenance of public alleys; perform street sweeping; and oversee utility excavation repair.
- **Traffic** - Division staff maintain, repair and install the traffic control devices throughout the City, including traffic, fire, pedestrian and school signals, weather stations, traffic signs and on and off-street pavement markings in order to protect the safety of vehicular and pedestrian traffic. Staff also research traffic needs, provide field safety inspections and coordinate road closures.
- **Snow & Ice Control** - This program tracks and manages the materials and purchases associated with the yearly expenses of snow and ice control.

Expenditures Summary

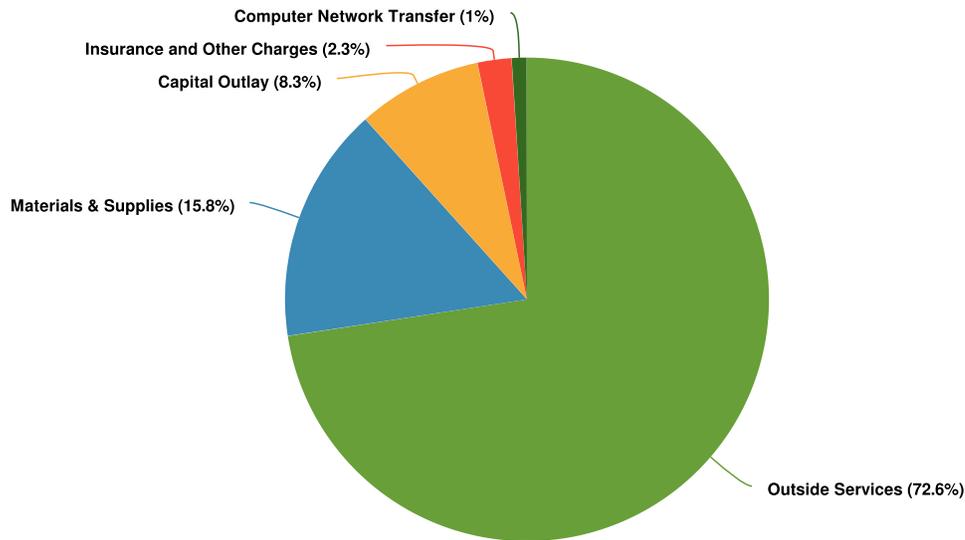
\$8,456,971 **\$3,002,598**
(55.05% vs. prior year)

Street Maintenance (SIMR) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

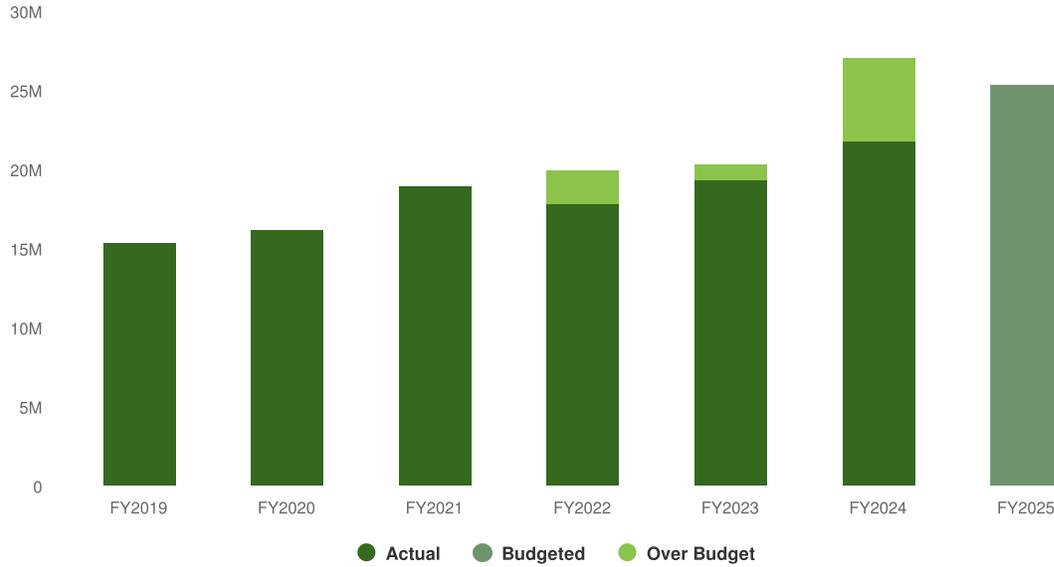


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Materials & Supplies			
Materials & Supplies	\$1,320,347	\$1,334,631	1.1%
Total Materials & Supplies:	\$1,320,347	\$1,334,631	1.1%
Outside Services			
Outside Services	\$1,813,450	\$4,489,586	147.6%
Utility Expense	\$1,583,026	\$1,649,510	4.2%
Total Outside Services:	\$3,396,476	\$6,139,096	80.7%
Capital Outlay			
Capital Outlay	\$527,000	\$705,000	33.8%
Total Capital Outlay:	\$527,000	\$705,000	33.8%
Computer Network Transfer			
Transfers to Computer Network	\$95,274	\$85,568	-10.2%
Total Computer Network Transfer:	\$95,274	\$85,568	-10.2%
Insurance and Other Charges			
Outside Services	\$115,276	\$192,676	67.1%
Total Insurance and Other Charges:	\$115,276	\$192,676	67.1%
Total Expense Objects:	\$5,454,373	\$8,456,971	55%

Revenues Summary

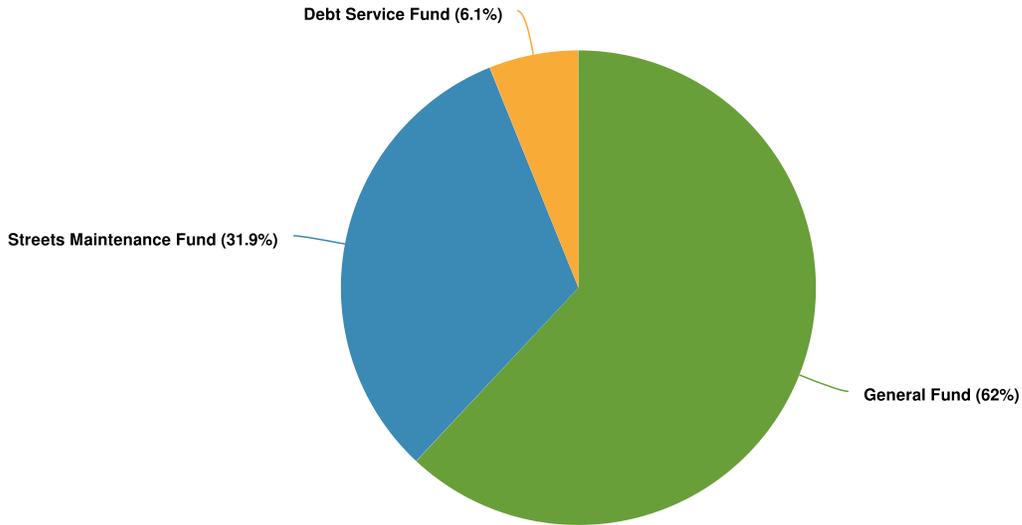
\$25,420,633 **\$3,627,005**
(16.64% vs. prior year)

Street Maintenance (SIMR) Proposed and Historical Budget vs. Actual



Revenue by Fund

2025 Revenue by Fund

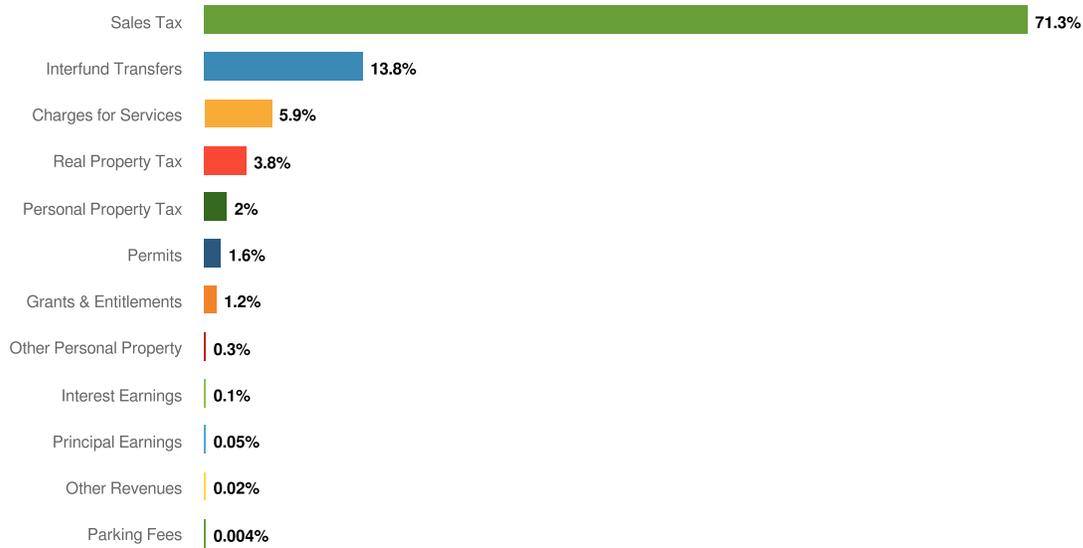


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
General Fund			
City Use Tax	\$3,900,000	\$3,980,000	2.1%
Sales Tax	\$9,368,114	\$8,932,464	-4.7%
City Use Tax	\$383,103	\$672,000	75.4%
Sales Tax Contra Account	-\$1,148,293	-\$115,947	-89.9%
Economic Activity Taxes City	\$606,171	\$57,973	-90.4%
Motor Vehicle Sales Tax	\$810,422	\$800,000	-1.3%
Motor Vehicle Fee Increase	\$370,569	\$325,000	-12.3%
Street/Utility Permits	\$180,000	\$400,000	122.2%
Other Parking Permits/Fees	\$3,000	\$1,000	-66.7%
Interest on Investments	\$30,000	\$30,000	0%
FTA / CPG Grant	\$300,000	\$300,000	0%
Transfer from Landfill Fund	\$150,000	\$150,000	0%
Transfer from Mass Transit Fnd	\$226,295	\$222,381	-1.7%
Total General Fund:	\$15,179,381	\$15,754,871	3.8%
Streets Maintenance Fund			
Fuel Taxes	\$2,400,000	\$2,600,000	8.3%
Road & Bridge Tax	\$845,000	\$875,000	3.6%
Street Utility Cut Repair	\$950,000	\$1,500,000	57.9%
Recycling Revenue	\$5,000	\$5,000	0%
Principal on Special Assessmnt	\$12,000	\$12,000	0%
Transfer from General Fund	\$908,259	\$1,128,576	24.3%
Transfer from ARPA Fund		\$2,000,000	N/A

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Streets Maintenance Fund:	\$5,120,259	\$8,120,576	58.6%
Debt Service Fund			
Current Real Estate Tax	\$932,672	\$935,332	0.3%
Prior Real Estate Tax	\$20,200	\$16,017	-20.7%
Real Estate Penalty & Interest	\$10,100	\$4,569	-54.8%
Current Personal Property Tax	\$357,737	\$414,821	16%
Pers Property Penalty & Int	\$5,000	\$3,973	-20.5%
Prior Personal Property Tax	\$15,511	\$19,990	28.9%
M & M Surtax	\$79,817	\$80,127	0.4%
Financial Institution Tax	\$4,557	\$2,782	-39%
Railroad/Utility Tax	\$63,394	\$62,575	-1.3%
Interest on Investments	\$5,000	\$5,000	0%
Total Debt Service Fund:	\$1,493,988	\$1,545,186	3.4%
Total:	\$21,793,628	\$25,420,633	16.6%

Revenues by Source

Projected 2025 Revenues by Source

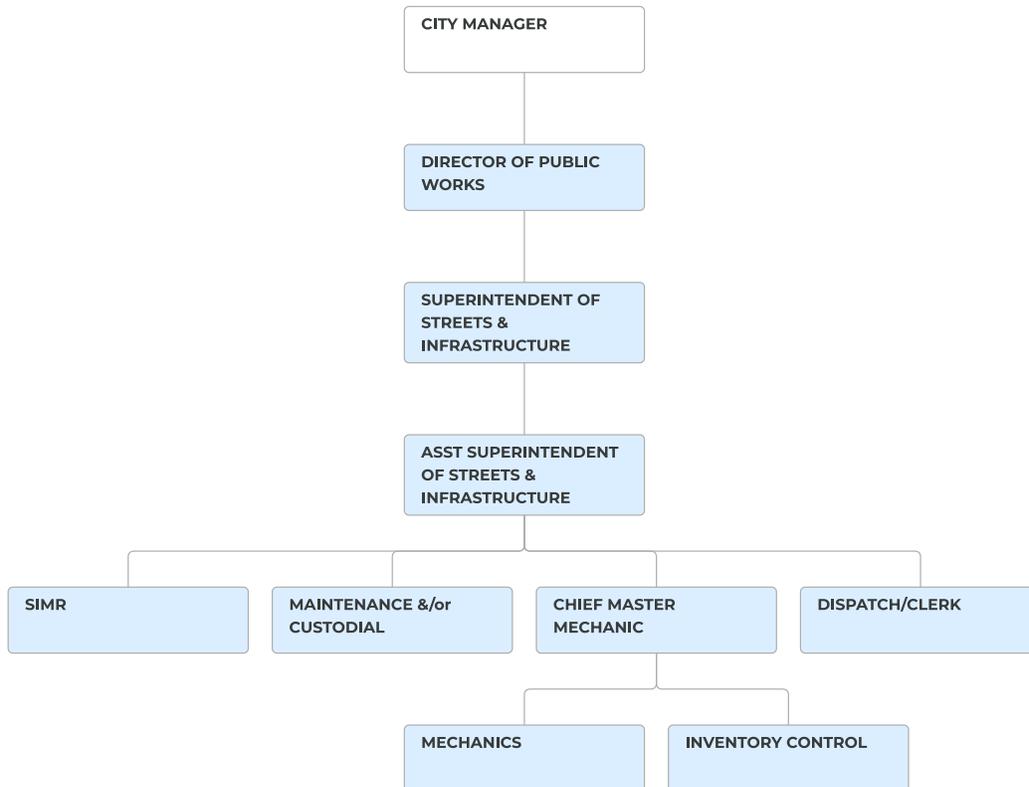


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Real Property Tax			
Property Taxes	\$962,972	\$955,918	-0.7%
Total Real Property Tax:	\$962,972	\$955,918	-0.7%
Personal Property Tax			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Taxes	\$458,065	\$518,911	13.3%
Total Personal Property Tax:	\$458,065	\$518,911	13.3%
Other Personal Property			
Property Taxes	\$67,951	\$65,357	-3.8%
Total Other Personal Property:	\$67,951	\$65,357	-3.8%
Sales Tax			
Sales Taxes	\$13,109,095	\$13,526,490	3.2%
Motor Fuel Taxes	\$4,425,991	\$4,600,000	3.9%
Total Sales Tax:	\$17,535,086	\$18,126,490	3.4%
Permits			
Licenses & Permits	\$180,000	\$400,000	122.2%
Total Permits:	\$180,000	\$400,000	122.2%
Parking Fees			
Charges for Services	\$3,000	\$1,000	-66.7%
Total Parking Fees:	\$3,000	\$1,000	-66.7%
Charges for Services			
Charges for Services	\$950,000	\$1,500,000	57.9%
Total Charges for Services:	\$950,000	\$1,500,000	57.9%
Other Revenues			
Other	\$5,000	\$5,000	0%
Total Other Revenues:	\$5,000	\$5,000	0%
Principal Earnings			
Special Assessments	\$12,000	\$12,000	0%
Total Principal Earnings:	\$12,000	\$12,000	0%
Interest Earnings			
Investment Income	\$35,000	\$35,000	0%
Total Interest Earnings:	\$35,000	\$35,000	0%
Grants & Entitlements			
Grants - Operating	\$300,000	\$300,000	0%
Total Grants & Entitlements:	\$300,000	\$300,000	0%
Interfund Transfers			
Transfers In	\$1,284,554	\$3,500,957	172.5%
Total Interfund Transfers:	\$1,284,554	\$3,500,957	172.5%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$21,793,628	\$25,420,633	16.6%

SIMR Administration, Communications, Equipment Organizational Chart



Streets/Sewer Maintenance Support Core Services - Administration, Communications & Equipment

Mission

To provide administrative and management support for the efficient operation of all street maintenance, public parking, traffic, and sewer maintenance programs.

Core Services

- Provide 24 hour, 7 days per week, answering and dispatching service for street and sewer maintenance emergencies, complaints, and inquiries.
- Maintain clerical duties, data entry, security monitoring and fuel dispensing services for Public Works' divisions.
- Perform routine maintenance and emergency repairs for all street, sewer, engineering, traffic, public parking vehicles and equipment following a prioritized preventive maintenance and repair program for the delivery of services.
- Dispense fuel to several City departments.
- Maintain the Street Rating Management System.
- Supervise and coordinate activities.
- Provide thorough inspection of all equipment brought in for repair.
- Oversee a multi-point preventative maintenance program.
- Implement MO ONE CALL locates.

Current Year Activity/Achievements

- Continue to provide administration of Sidewalk Program from SIMR.
- Implemented a program to begin taking GPS coordinates of guard rails and other minor assets.
- Continued expansion and improvement of salt/brine/sugar beet molasses mixing and delivery equipment.

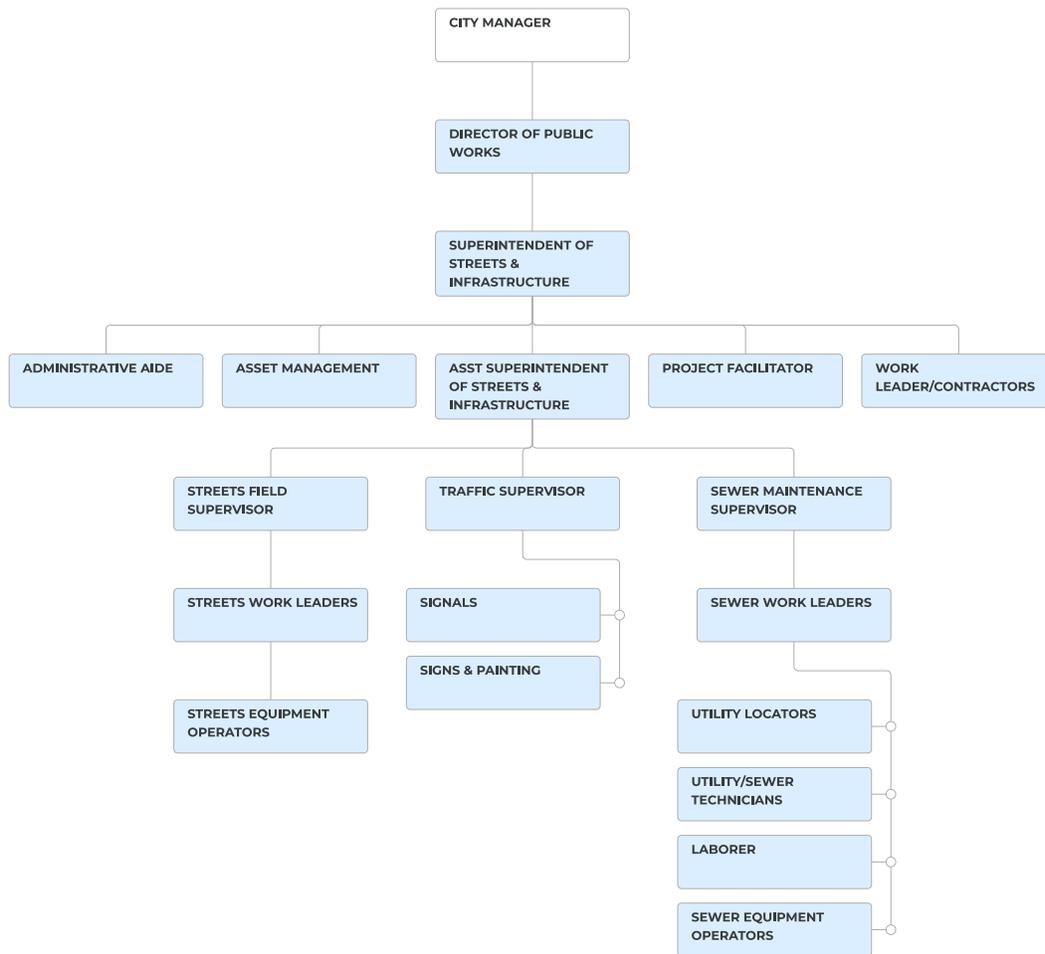
Budget Challenges / Planned Initiatives

- Develop a plan to reduce redundancies in parts inventory.
- The aging equipment fleet continues to burden available funds.
- Prepare for rapidly rising material and fuel costs.
- Staffing shortages continue to be a challenge.

Performance Statistics

- 118,939 gallons of unleaded fuel dispensed.
- 86,848 gallons of diesel fuel dispensed.
- 9,868 locate requests processed.
- 285 PM inspections/oil changes performed.
- 45 batteries were replaced.
- 48 tires were replaced or repaired.
- 8 Motor Vehicle Inspections performed.

Streets & Sewer Maintenance & Traffic Organizational Chart



Street Maintenance Core Services - Maintenance, Snow & Ice Removal

Mission

To ensure public safety and enhance economic development through timely, cost-effective preventive maintenance and repair to all public streets & bridges and storm drainage systems within the City's right-of-way.

Core Services

- Maintenance and repair of city streets through asphalt overlay, slurry seal program, concrete repair and replacement.
- Maintenance of curbs and gutters.
- Maintenance of public alleys by citizen request.
- Patching of paved alleys as time allows if owner purchases material and less than 20% of alley needs patched.
- Oversee utility cut repairs in public right of way.
- Regularly scheduled street sweeping and mowing.
- Provide safe access to streets and cleanup as soon as possible following a snowstorm, ice event or windstorm.
- Prepare and place sandbags, fill gaps in levees, close streets and perform other necessary work as needed during floods.

Current Year Activity/Achievements

- Continued development of an improved secondary snow route system.
- Expanded storage for the pre-treatment system.
- Expanded number of salt brine distributors.

Budget Challenges / Planned Initiatives

- Increase knowledge of newer and better methods for street repair.
- Monitor expenditures (due to rising costs for materials) to ensure maintenance goals are met.
- Determine adequate funding for future Capital Equipment purchases.
- Suspend Slurry Program due to personnel shortages.

Performance Statistics

- Average rating for City streets: 80
- 8.45 miles of street slurry sealed.
- 440.82 tons of asphalt used patching potholes.
- 7,067 potholes patched.
- 2,759 miles of street swept.
- 58 locations mowed in ROW.
- 1,934.50 cubic yards of concrete poured.
- 3,958 feet of ditches dug

Traffic Core Services

Mission

To protect the safety of vehicular and pedestrian traffic in accordance with the MUTCD.

Core Services

- Maintain, repair, and install traffic control devices throughout the City, including traffic, fire, pedestrian and school signals, weather stations, traffic signs and on and off-street pavement markings.
- Provide annual traffic signal preventive maintenance programs.
- Serve as an emergency response crew for snow, thunder, windstorms, floods, fires and other emergencies.
- Provide on-call service for repairs.
- Perform traffic counts and data collection as required.
- Perform visual checks and measurements for handicaps & dumpsters.
- Research traffic needs.
- Provide field safety inspections.
- Coordinate road closures.

Current Year Activity/Achievements

- Continued major sign replacement program in order to comply with new sign reflectivity standards.
- Procured a new paint truck.
- Traffic data collection in several different areas
- Continuing the replacement of intersection paint markings with thermoplastic markings (stop bars, arrows, crosswalks)

Budget Challenges / Planned Initiatives

- Continue replacing signs that do not comply with the MUTCD as the budget will allow.
- Paint over 400 lane miles of pavement markings plus all pedestrian and stop bars.
- Assist Aviation and Park Departments with pavement markings.
- Inventory of all signs throughout the City.
- Special events severely strain our budget resources.
- Increased number of traffic signs are being made in-house; although cheaper than purchasing ready-made signs, the cost of materials is rising.

Performance Statistics

- 3 Cabinet & Controller sets were upgraded.
- Performed preventive maintenance on traffic signal devices at 45 locations.
- 6 new signal heads installed due to knock downs and 2 due to storms.
- 45 Conflict Monitors tested in intersections - 4 defective units replaced.
- 413 lane miles of pavement markings (2935 gal. of paint)
- 243 pedestrian crossings and 255 stop bars painted.
- 6 City owned parking lots painted.

Sewer Collection System Maintenance Core Services

Mission

To protect public health and the system's physical assets by maintaining the physical integrity of the wastewater and combined sewer collection system.

Core Services

- Perform routine preventive maintenance of the sewer collection system including, but not limited to, inspection and cleaning.
- Conduct closed circuit television inspections (CCTV) of the sewer system.
- Implement the response strategy for the Capacity, Management, Operation and Maintenance (CMOM) requirements of the Clean Water Act.
- Document and report all sewer maintenance management, operations, and maintenance activities to the MDNR on behalf of the EPA.
- Respond to reports of blocked sewer lines and/or backups.
- Clean and repair manholes and storm sewer inlets.
- Update the sewer facilities shown on the City GIS system.

Current Year Activity/Achievements

- Continue work on the multi-year sewer district cleaning program.
- Continued reviews for pre-acceptance CCTV inspections of new sewers
- Procured a new combination sewer cleaning truck.
- Partnered with Utility Support Services by dye testing indicated properties in order to verify sewer connections.

Budget Challenges/Planned Initiatives

- Keep up with ever-changing state and federal rules and regulations.
- Provide needed sewer and inlet repairs.
- Overcoming staffing shortages due to compensation.
- Planning for rapidly increasing prices of materials and supplies.
- Utilize emerging technology to inspect sewers meeting a certain criterion more effectively and efficiently.

Performance Statistics

- 431.80 miles of sanitary sewer line.
- 115,432 ft or 22 miles of lines cleaned.
- 50,093 ft. or 10 miles of sewer line inspected w/ closed circuit TV.
- 87 inlets were repaired/replaced.
- 792 inlets cleaned.
- 98 dye tests were performed.

Aviation

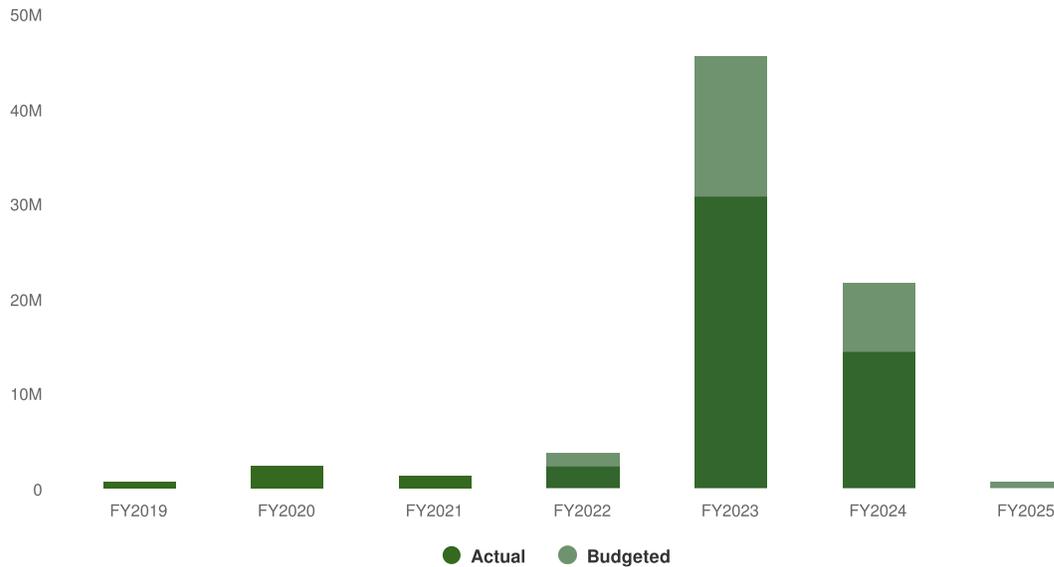
Julius Rice
Airport General Manager

To improve the economic climate of the airport and attract additional general aviation and commercial operations this program oversees airport maintenance and operations. The program derives revenue through facility, hangar and land rents. Deficits are financed through transfers from the Gaming and General Fund. Aviation is under the direction of Public Works & Transportation Department.

Expenditures Summary

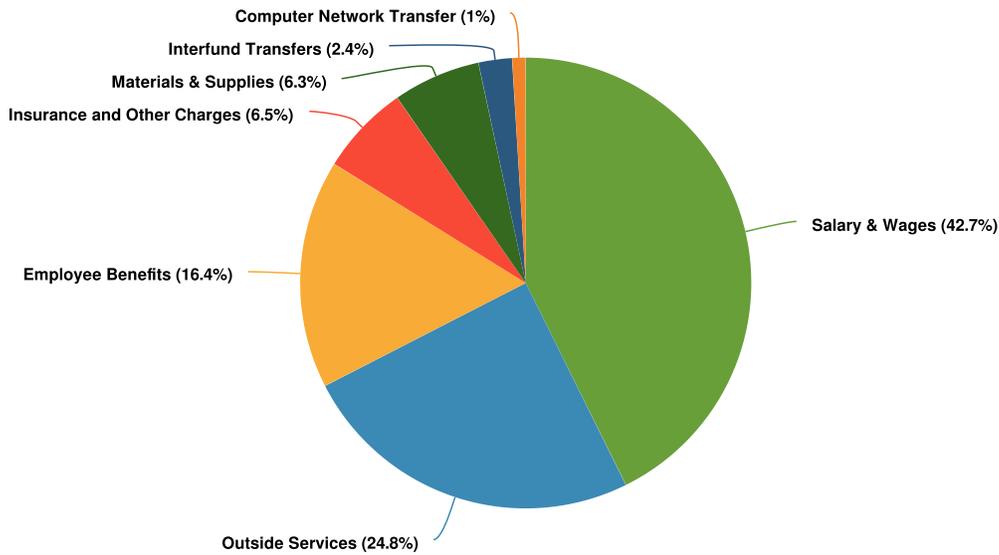
\$794,333 **-\$20,955,713**
(-96.35% vs. prior year)

Aviation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

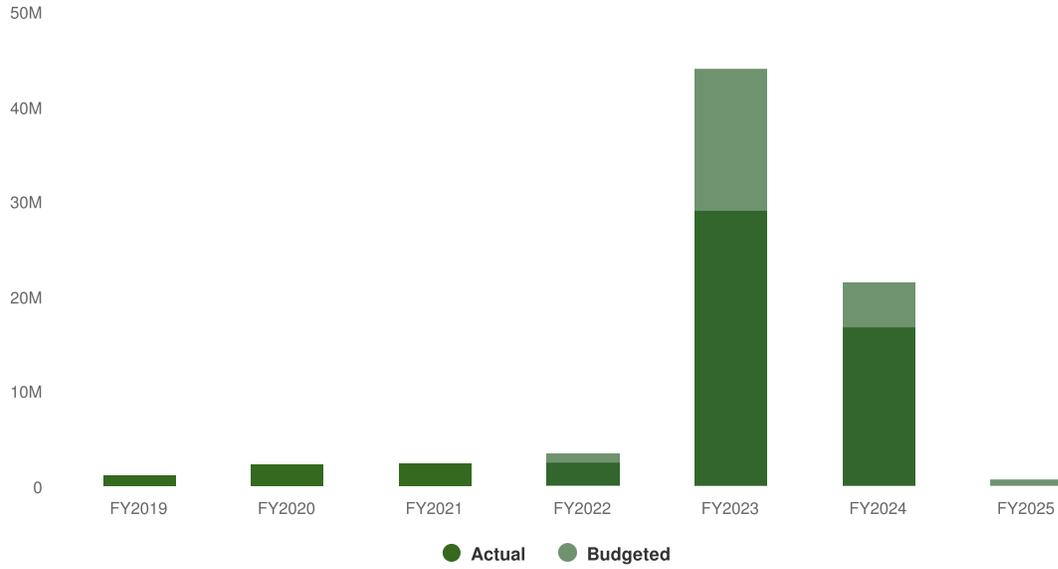


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$332,843	\$338,978	1.8%
Employee Benefits	\$146,580	\$130,404	-11%
Materials & Supplies	\$51,836	\$49,740	-4%
Outside Services	\$151,266	\$196,888	30.2%
Capital Improvements	\$21,000,000	\$0	-100%
Computer Network Transfer	\$8,532	\$7,640	-10.5%
Interfund Transfers	\$19,147	\$19,147	0%
Insurance and Other Charges	\$39,842	\$51,536	29.4%
Total Expense Objects:	\$21,750,046	\$794,333	-96.3%

Revenues Summary

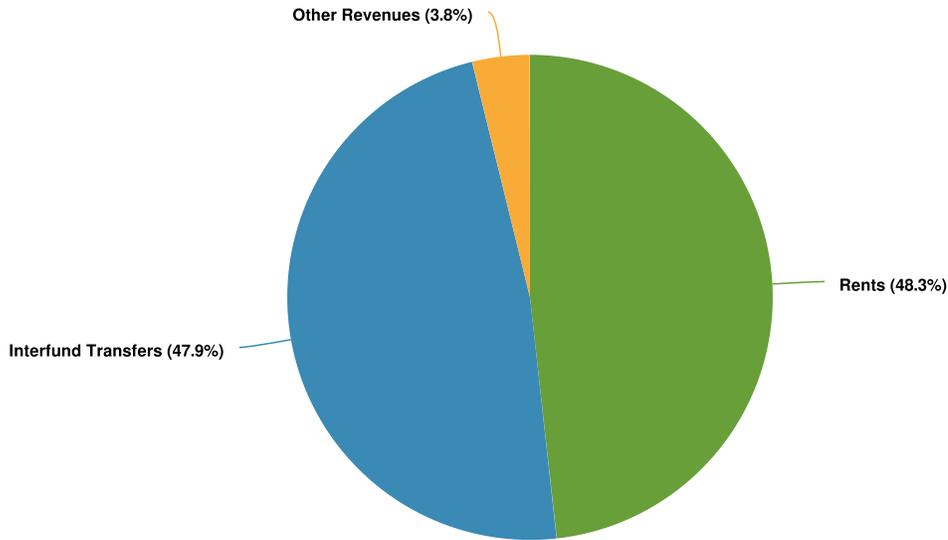
\$794,333 **-\$20,678,871**
 (-96.30% vs. prior year)

Aviation Proposed and Historical Budget vs. Actual



Revenues by Source

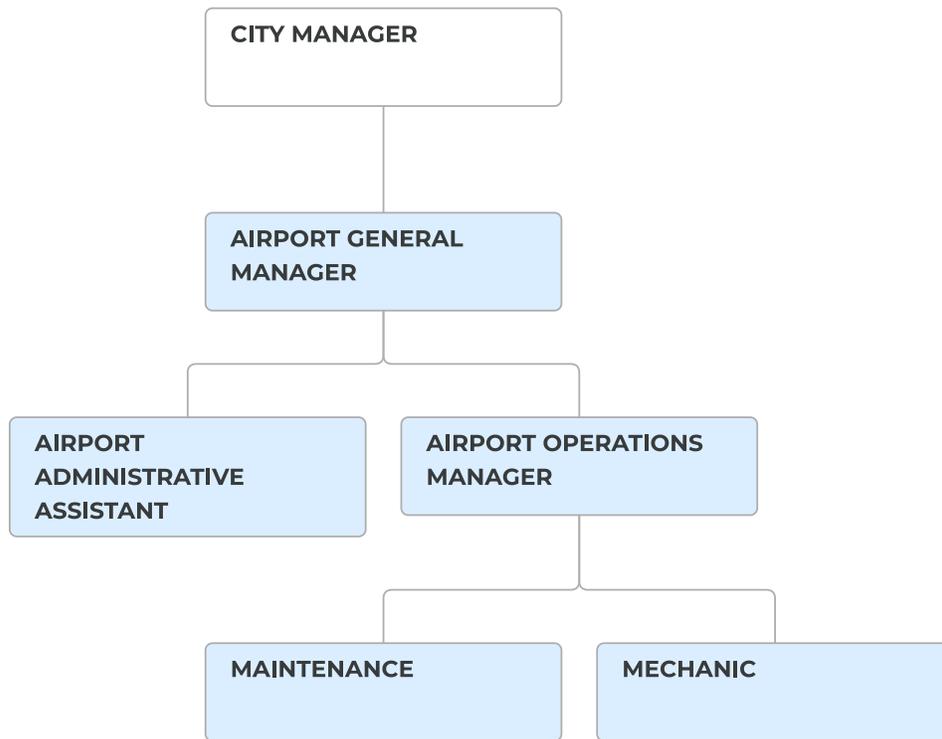
Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Rents			
Rents			
Airport Hangar Rent	\$90,000	\$99,636	10.7%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Airport Restaurant Rent	\$4,800	\$4,800	0%
Commercial Land Lease	\$4,885	\$5,712	16.9%
Farm Land Lease	\$79,964	\$79,964	0%
MO ANG Lease	\$86,500	\$86,500	0%
BMS Land Lease	\$6,310	\$6,310	0%
FBO Lease	\$100,345	\$100,345	0%
Total Rents:	\$372,804	\$383,267	2.8%
Total Rents:	\$372,804	\$383,267	2.8%
Other Revenues			
Other			
Sale of Gas & Oil	\$29,000	\$29,000	0%
Recovery/Reimbursements	\$1,400	\$1,400	0%
Total Other:	\$30,400	\$30,400	0%
Total Other Revenues:	\$30,400	\$30,400	0%
Grants & Entitlements			
Grants - Capital			
Federal Aviation Administraton	\$10,500,000	\$0	-100%
State Airport Aid Grant	\$10,000,000	\$0	-100%
MO Air National Guard Grant	\$400,000	\$0	-100%
Total Grants - Capital:	\$20,900,000	\$0	-100%
Total Grants & Entitlements:	\$20,900,000	\$0	-100%
Interfund Transfers			
Transfers In			
Transfer from General Fund	\$0	\$310,666	N/A
Transfer from Gaming Initiativ	\$70,000	\$70,000	0%
Transfer from CIP Sales Tax	\$100,000	\$0	-100%
Total Transfers In:	\$170,000	\$380,666	123.9%
Total Interfund Transfers:	\$170,000	\$380,666	123.9%
Total Revenue Source:	\$21,473,204	\$794,333	-96.3%

Rosecrans Memorial Airport Organizational Chart



Rosecrans Memorial Airport Core Services

Mission

To foster a thriving aviation community by providing world-class aeronautical facilities and services that prioritize safety for all general, corporate, commercial, and military operations. To inspire and educate the public about the wonders of aviation while creating value through active engagement and positive impact within our community.

Core Services

- Ensure exceptional airfield conditions through meticulous maintenance of all pavements, safety areas, lighting systems, and markings to meet or surpass regulatory standards.
- Provide comprehensive airfield operations services, including vegetation control, snow removal, and wildlife management, adhering to stringent FAA requirements.
- Achieve consistent compliance during annual FAA Part 139 Airfield Safety Inspections through unwavering commitment to safety protocols.
- Proactively manage land/property leases, addressing any deficiencies swiftly and ensuring strict tenant compliance to maintain a world-class aviation environment.
- Implement a forward-thinking airfield preventative maintenance program and long-term pavement management plan to sustain operational excellence.
- Deploy robust airport security measures that prioritize user safety and fulfill all FAA mandates without compromise.
- Offer competitively priced, high-quality hangar facilities for private and commercial aircraft storage at fair market rates.
- Conduct thorough inspections of fuel supplies, equipment, and vehicles to uphold the highest FAA compliance standards.
- Maintain seamless joint-use operations through close collaboration and adherence to the Airport Joint Use Agreement with the Missouri Air National Guard's 139th Airlift Wing.
- Cultivate and strengthen cooperative relationships with all on-airport entities, including the 139th Airlift Wing and other partner organizations.

Current Year Activity/Achievements

- Completed the comprehensive reconstruction of Runway 17/35 and Taxiway D.
- Continued construction of the new Airport Terminal housing administrative offices and a modern restaurant facility.
- Began construction on the new Air Traffic Control Tower, further optimizing airspace management and efficiency.
- Finalized plans and secured funding for a new Snow Removal Equipment (SRE) facility to house operations equipment and staff under one roof.
- Maintained a secure airfield perimeter fence while limiting wildlife hazards through active management and collaboration with the USDA.
- Inspired local youth about aviation by participating in EAA Young Eagles rallies, providing hands-on experiences.
- Significantly increased school field trips and scout troop visits, working closely with the 139th Airlift Wing to expose students to aviation career paths.
- Hosted the highly anticipated 2024 Sound of Speed Airshow featuring the USAF Thunderbirds and top-tier performers.

Budget Challenges/Planned Initiatives

- Addressing ever-increasing FAA certification requirements through rewrite of Airport Certification Manual.
- Aging buildings and equipment continue to increase frequency of repair events and escalate lifecycle costs.
- Undertaking a multi-faceted capital improvements program to modernize facilities and assets across the airport ecosystem.
- Continue partnership with the 139th Airlift Wing to accommodate all current and future military aviation missions.
- Oversee a feasibility study to explore private sector investment opportunities for the southern airport facilities as the 139th AW continues to move its operations to new facilities to the northern portion of the airport.

- Initiate southern facility transition by adding a dedicated supervisory position to increase operational staffing.
- Actively expand community engagement through new partnerships with local organizations to broaden impact.
- Ignite passion for aviation among youth by scaling up school field trips and student-focused activities at the airport.
- Implementing a committee-driven planning structure with the 139th AW, Airport Management, and third-parties for the 2024 Airshow, bringing enhanced collaboration compared to previous events.

Performance Statistics

- 65 based aircraft - 10-military; 55-general aviation, corporate, agriculture.
- 15,033 aircraft operations (takeoff/landings) compared to 2022 total of 16,367.
- 184,680 gal. of aircraft fuel sold compared to 2022 total of 262,924.
- Numbers are lower in 2023 due to ongoing runway construction and closure.
- Hangar Occupancy: 35 existing T-hangars with 100% occupancy (95% in 2022).

Public Parking

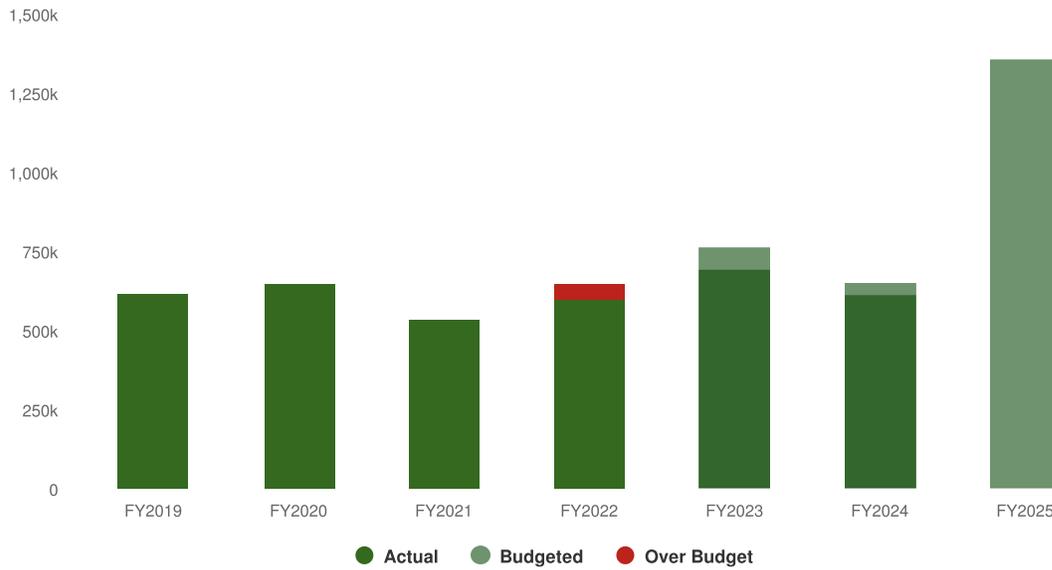
Scott Gatewood
Traffic Supervisor

Parking staff provide safe, well maintained parking opportunities for the public who work and shop in the Central Business District through the maintenance and repair of parking garages, surface lots, and on-street parking spaces. Staff maintain ticket dispensers and electronic gates; enforce traffic and parking regulations, and staff garage collection booths.

Expenditures Summary

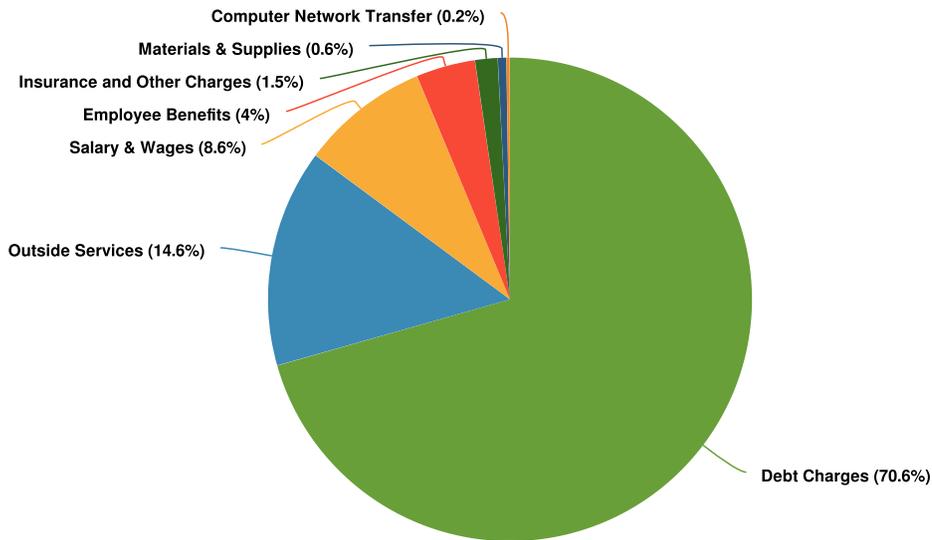
\$1,357,349 **\$704,669**
(107.97% vs. prior year)

Public Parking Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

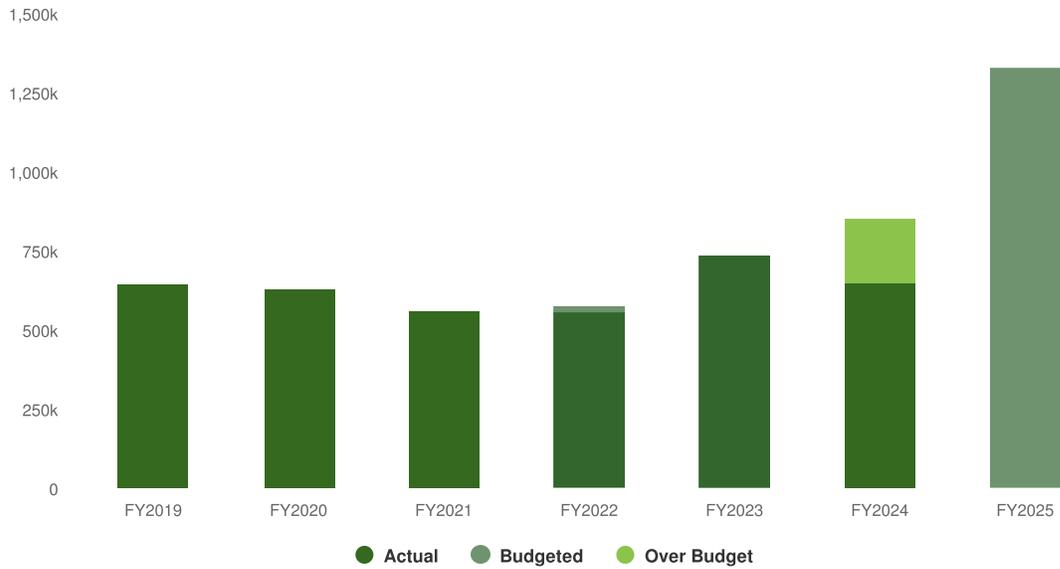


Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$116,582	\$116,306	-0.2%
Employee Benefits	\$65,608	\$53,816	-18%
Materials & Supplies	\$7,287	\$7,830	7.5%
Outside Services	\$193,134	\$197,624	2.3%
Debt Charges	\$253,853	\$958,290	277.5%
Computer Network Transfer	\$2,844	\$3,056	7.5%
Insurance and Other Charges	\$13,372	\$20,427	52.8%
Total Expense Objects:	\$652,680	\$1,357,349	108%

Revenues Summary

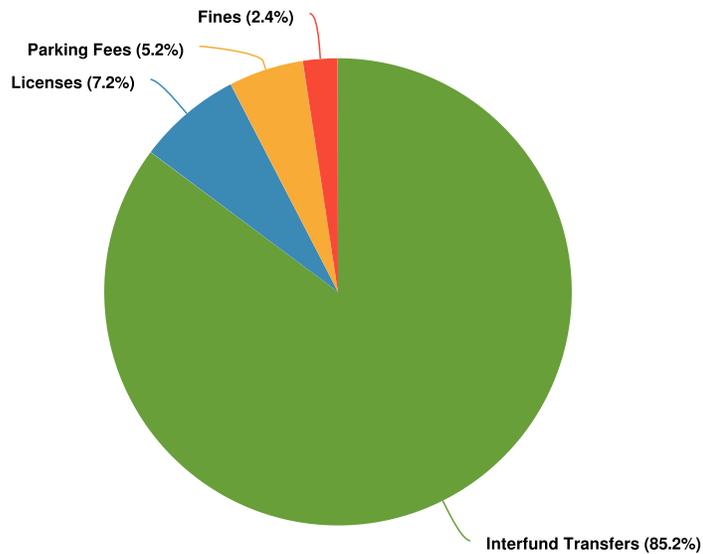
\$1,332,393 **\$679,713**
 (104.14% vs. prior year)

Public Parking Proposed and Historical Budget vs. Actual



Revenues by Source

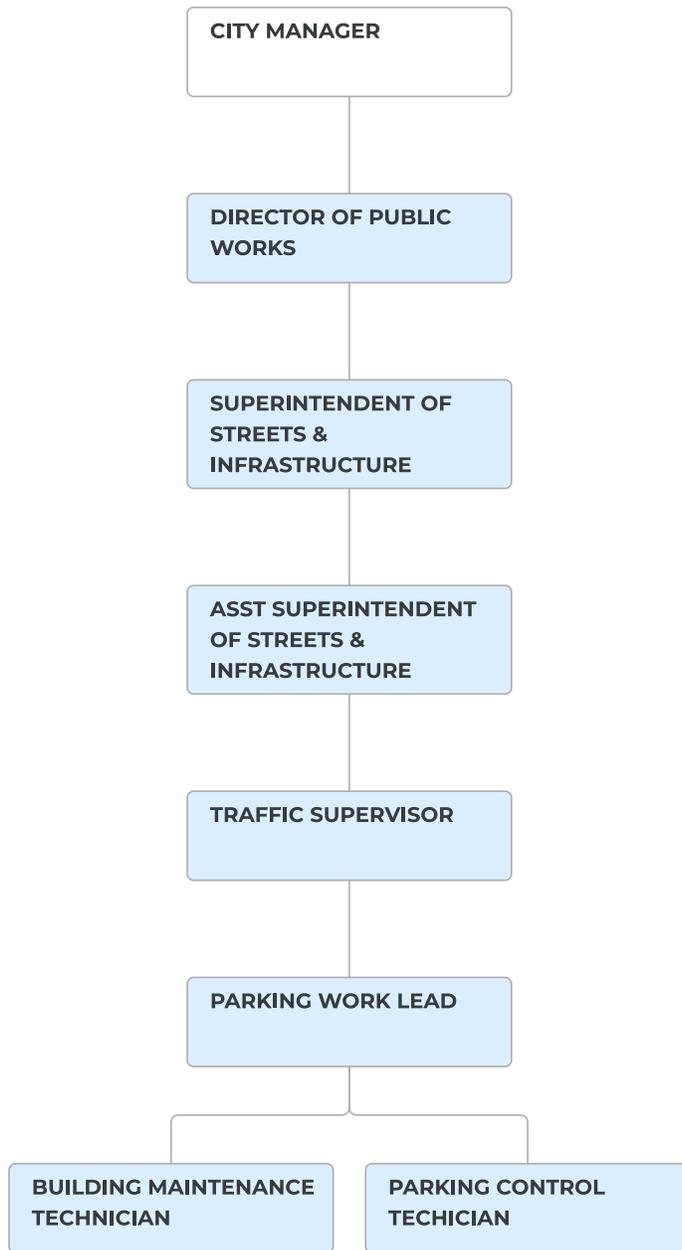
Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			
Licenses			
Licenses & Permits			
City Sticker & Penalty	\$96,000	\$96,000	0%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Licenses & Permits:	\$96,000	\$96,000	0%
Total Licenses:	\$96,000	\$96,000	0%
Fines			
Fines and Forfeitures			
Parking Violation Fines	\$50,000	\$32,000	-36%
Total Fines and Forfeitures:	\$50,000	\$32,000	-36%
Total Fines:	\$50,000	\$32,000	-36%
Parking Fees			
Charges for Services			
Parking - 6th & Jules	\$54,600	\$54,600	0%
Parking - 9th & Felix	\$2,000	\$2,000	0%
Parking - 5th & Edmond	\$500	\$500	0%
Parking - 5th & Felix	\$5,974	\$10,000	67.4%
Parking - 8th & Felix	\$3,000	\$2,000	-33.3%
Total Charges for Services:	\$66,074	\$69,100	4.6%
Total Parking Fees:	\$66,074	\$69,100	4.6%
Interfund Transfers			
Transfers In			
Transfer from General Fund	\$180,253	\$170,503	-5.4%
Transfer from Gaming Initiativ	\$6,500	\$6,500	0%
Transfer from General Fund	\$253,853	\$958,290	277.5%
Total Transfers In:	\$440,606	\$1,135,293	157.7%
Total Interfund Transfers:	\$440,606	\$1,135,293	157.7%
Total Revenue Source:	\$652,680	\$1,332,393	104.1%

Parking Organizational Chart



Public Parking Operations Core Services

Mission

To provide safe and well-maintained parking facilities for those who work and shop in the Central Business District and South Side.

Core Services

- Provide maintenance and repair of city-owned parking garages, surface lots, and on-street parking spaces.
- Enforce parking regulations.
- Ensure quality customer service for the downtown community.
- Provide two Public Parking and Enforcement positions in the Central Business District.

Current Year Activity/Achievements

- Adjusted staffing levels are full.
- Increased ticketing and general maintenance due to full staff.

Budget Challenges/Planned Initiatives

- Lack of funding has resulted in the inability to make needed repairs to the facilities and adequately replace equipment.
- Limited enforcement of parking regulations due to staff cuts at the City-owned parking structures.
- Loss of Parking Garage attendants has resulted in virtually no income from garages.

Performance Statistics

- 2,261 tickets were issued.
- \$15,362 in fines collected upon citation.
- \$8,154 in fines collected after 1st notice.
- \$8,842 in fines collected after 2nd notice.

Water Protection

Edward Leaverton
Superintendent of Water Protection

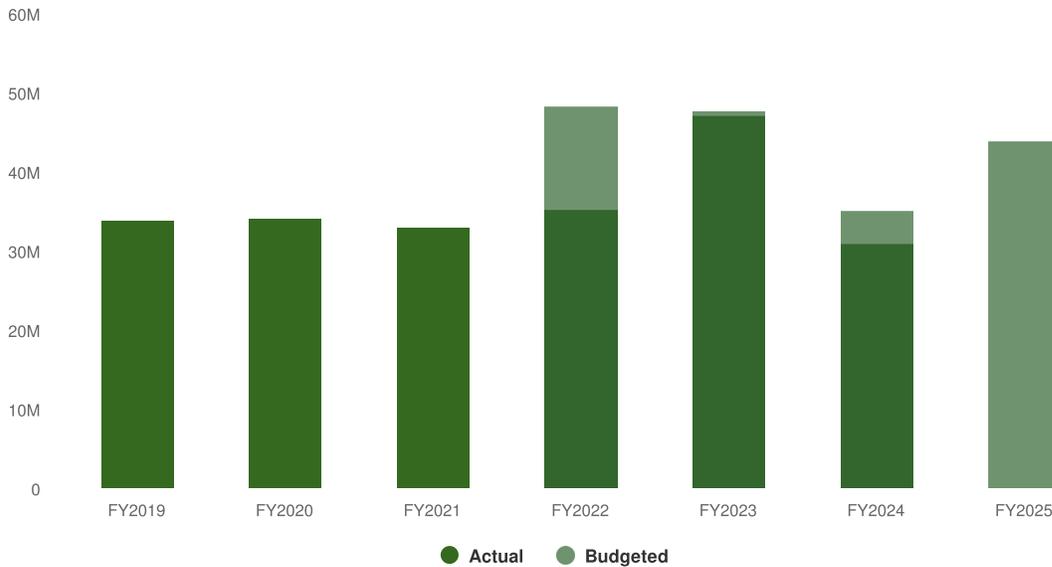
Operational programs within the fund include:

- **WPC Administration** - Provides administrative and management support for the sewer treatment plant, pumping stations, airport lagoon system and laboratory. Staff provide internal management duties, oversees regulatory compliance, monitors wastewater classes and licenses, and responds to regulatory inquiries to ensure environmental protection and to protect public health.
- **Water Protection Plant** - Staff operate and maintain all treatment plant facilities and equipment and monitor compliance with effluent guidelines established by the Environmental Protection Agency (EPA) and Missouri Department of Natural Resources (MDNR) in order to protect public health and the environment.
- **Laboratory** - Monitors compliance with regulatory agencies such as MDMR, the EPA as well as the City's Pre-Treatment Ordinance. Staff gather field samples and conduct testing. This also allows for industrial cost recovery based on the use of the treatment plant and collection system by industrial users.

Expenditures Summary

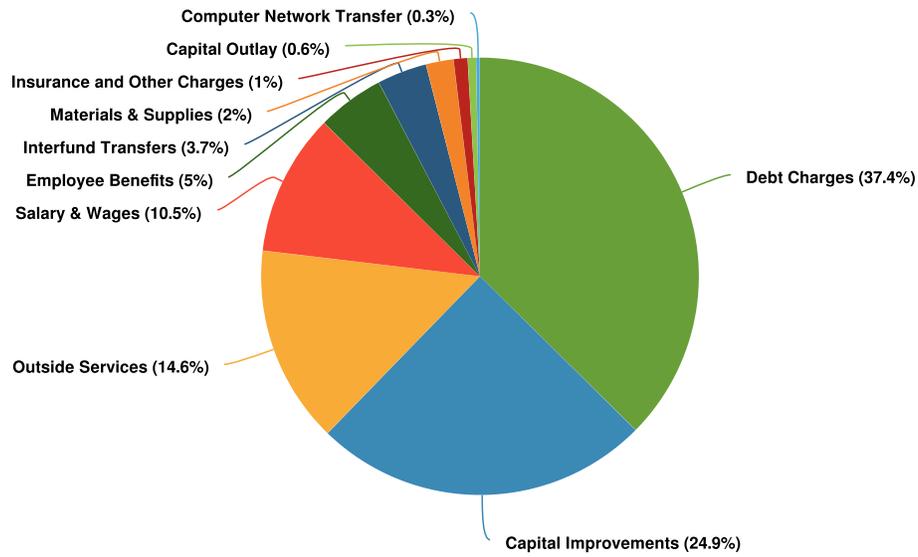
\$43,921,721 **\$8,802,055**
(25.06% vs. prior year)

Water Protection Proposed and Historical Budget vs. Actual



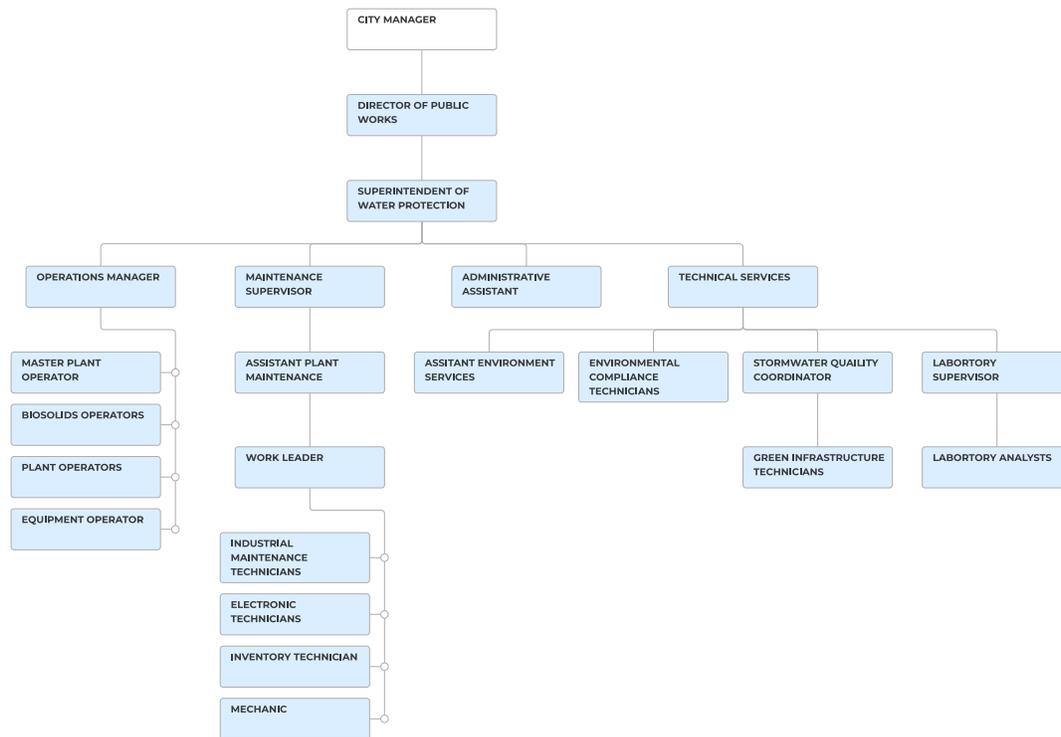
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$4,415,456	\$4,614,626	4.5%
Employee Benefits	\$2,243,139	\$2,179,440	-2.8%
Materials & Supplies	\$900,601	\$890,936	-1.1%
Outside Services	\$5,841,039	\$6,419,647	9.9%
Capital Outlay	\$564,500	\$270,000	-52.2%
Capital Improvements	\$3,875,000	\$10,918,000	181.8%
Debt Charges	\$15,342,133	\$16,431,209	7.1%
Computer Network Transfer	\$99,540	\$120,712	21.3%
Interfund Transfers	\$1,504,099	\$1,616,897	7.5%
Insurance and Other Charges	\$334,159	\$460,254	37.7%
Total Expense Objects:	\$35,119,666	\$43,921,721	25.1%

Water Protection Organizational Chart



Water Protection Core Services - Administration, Laboratory & Service

Mission

To ensure that public health is protected, the environment is not harmed, and this essential utility service is available to encourage growth and economic vitality in our community.

Core Services

- Provide comprehensive wastewater treatment services.
- Comply with all guidelines set forth by the Environmental Protection Agency (EPA) and the Missouri Department of Natural Resources (MDNR).
- Comply with all discharge regulations set forth by the EPA, the MDNR and the National Pollutant Discharge.
- Monitor compliance by Significant Industrial Users (SIU's) with regulatory agency effluent guidelines as well as with the City's Pre-Treatment Ordinance.
- Monitor discharge from the City's Wastewater Treatment Facility daily to ensure regulatory compliance.
- Perform proactive major maintenance of significant process systems.
- Monitor F.O.G. (Fats, Oils, & Grease) compliance from restaurants and other permitted contributors.
- Administer the MS4 Storm Water Program.
- Compile and submit all required Reports to regulatory agencies.

Current Year Activity/Achievements

- Developed a water quality integrated plan to replace long term control plan and secured MODNR approval.
- Began construction phase of Schneider Electric biogas reuse project.
- Worked on renewal of NPDES permit for treatment plant through MODNR.
- Evaluated local limits and pretreatment enforcement as required by permit renewal.
- Developed plan to meet phosphorus limits laid out in new EPA/DNR phosphorus rule.
- Water Protection was recognized with a facility wide safety award at the Missouri Water Environment Association statewide conference.

Budget Challenges/Planned Initiatives

- Replace pumps at Faraon Pump Station with scheduled CIP project.
- Purchase new lab equipment with scheduled CIP project to reduce costs of sending samples to an outside laboratory.
- Clean an anaerobic digester as part of biogas reuse project.

Performance Statistics

- 0 Notice of Violations issued against the City.
- Average of 24 million gal. of daily flow treated.
- 4,331,362,000 total gallons of water treated.
- Total plant capacity is 54 million gallons per day.
- 19 pumping stations.

Transit

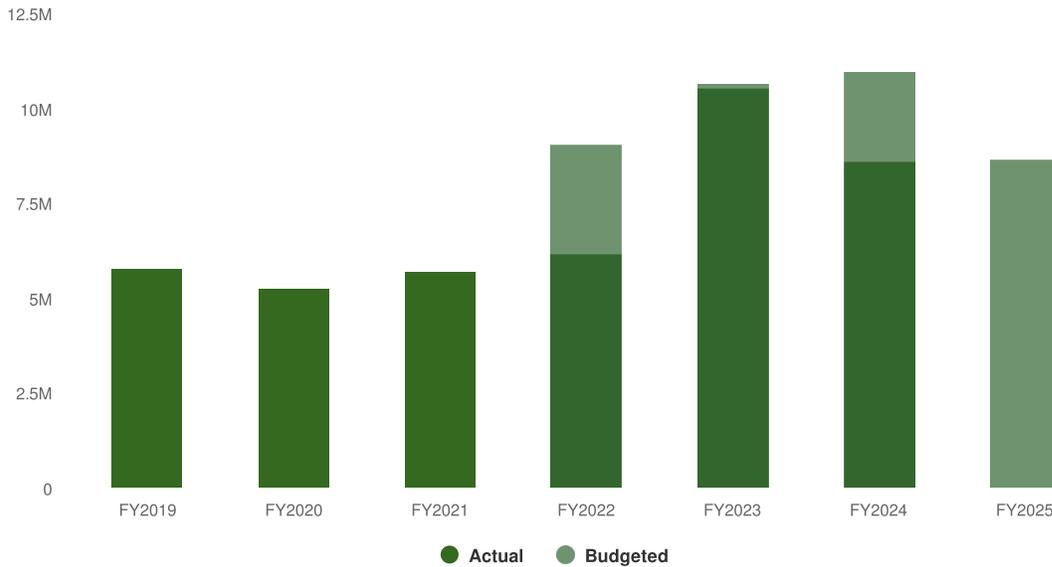
Michelle Schultz
Transit General Manager

The transit system provides a safe, convenient, and affordable means of transportation. It strives to equally serve the needs of the disabled community through both fixed route and curb to curb services.

Expenditures Summary

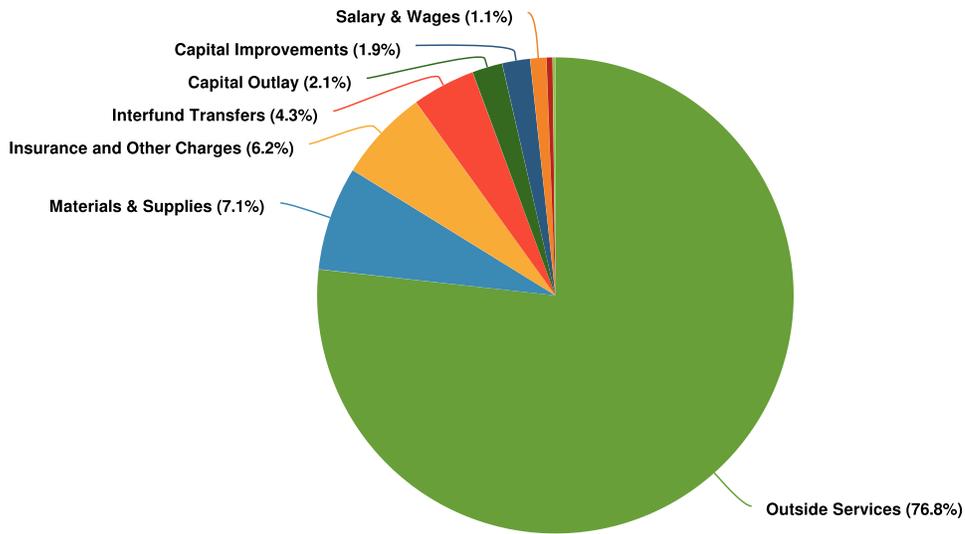
\$8,638,213 **-\$2,310,551**
(-21.10% vs. prior year)

Transit Proposed and Historical Budget vs. Actual



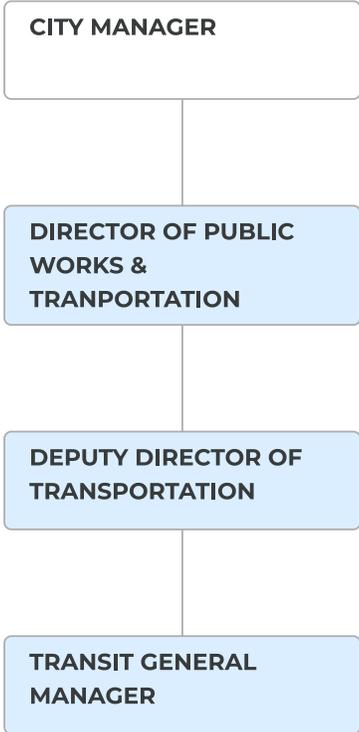
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages		\$94,944	N/A
Employee Benefits	\$3,350	\$36,042	975.9%
Materials & Supplies	\$642,696	\$610,460	-5%
Outside Services	\$6,774,867	\$6,630,817	-2.1%
Capital Outlay	\$67,500	\$177,500	163%
Capital Improvements	\$2,675,000	\$163,000	-93.9%
Computer Network Transfer	\$12,798	\$15,280	19.4%
Interfund Transfers	\$363,883	\$371,504	2.1%
Insurance and Other Charges	\$408,670	\$538,666	31.8%
Total Expense Objects:	\$10,948,764	\$8,638,213	-21.1%

Transit Organizational Chart



Mass Transit Core Services

Mission

To provide safe, convenient, and affordable public transportation for both the ambulatory and mobility challenged populations on a fixed route system with curb-to-curb services offered as route deviation or demand response.

Core Services

- Offer accessible bus service on 8 fixed routes with deviations, plus demand response 6 days a week. (Reduced hours on Saturdays)
- Provide bus stops at 2-3 block intervals within 8 fixed routes for rider convenience.
- Offer curb-to-curb pickups with scheduled deviations or demand response at least 30 minutes prior to departure.
- Provide bus services to Elwood for those in need.
- Implement Intelligent Transportation System and scheduling software that allows faster reaction in the event of an emergency; provides better routing information to passengers; increases passenger confidentiality; improves communications between drivers and dispatchers; automates visual and voice announcements of major intersections and stops for sight and hearing challenged passengers.
- Offer half price fares and fare passes to persons with disabilities and to individuals over the age of 60.
- Offer youth passes and discounted fares to those ages 6-18 years.
- Offer free rides for children under 6 years.

Current Year Activity/Achievements

- Open Access arrangement with Missouri Western State University where MWSU pays a fee to cover the fare for students to ride all year with their Student ID.
- Travel Ambassador program provides instruction and guidance to new riders who may be unfamiliar with the system.
- Promoted smart phone fare payment app/Route Shout bus tracking app.
- Increased security at 6th and Angelique transfer center.
- Updated transfer stations at North Walmart and Hy-Vee.
- Refurbished floors in the Administrative building.
- Improved training program in an attempt to retain employees.

Budget Challenges / Planned Initiatives

- Fuel costs remain volatile.
- Miscellaneous facility repairs and customer amenities are planned using Federal Capital Grants, such as:
 - Repairs to fuel island.
 - 2 new 30-foot Gillig low floor buses to replace outdated buses.
 - Upgrade & transfer of Dispatch area.
 - Replacement of 2009 staff van and shop truck.
- Building a new transfer center on the East side of town to eventually replace the Hy-Vee transfer center.
- Personnel issues continue to cause shortages and increased overtime.

Performance Statistics

Performance Statistics by FY:	FY2022	FY2023	FY2024(Projected)
◦ On-Time Performance:	98%	96%	96.5%
◦ Number of paid passengers: (w/o transfers)	217,554	240,794	245,337
◦ Number of trips: (including transfers)	266,377	299,677	303,947
◦ % of operating budget funded by paid riders:	4.6%	2.1%	2.0% (Fares reduced in FY23)
◦ Cost per trip per passenger:	\$23.25	\$21.72	\$21.43
◦ Number of deviations:	38,148	57,794	65,040

Landfill

Rod McQuerrey

Superintendent of Solid Waste & Recycling

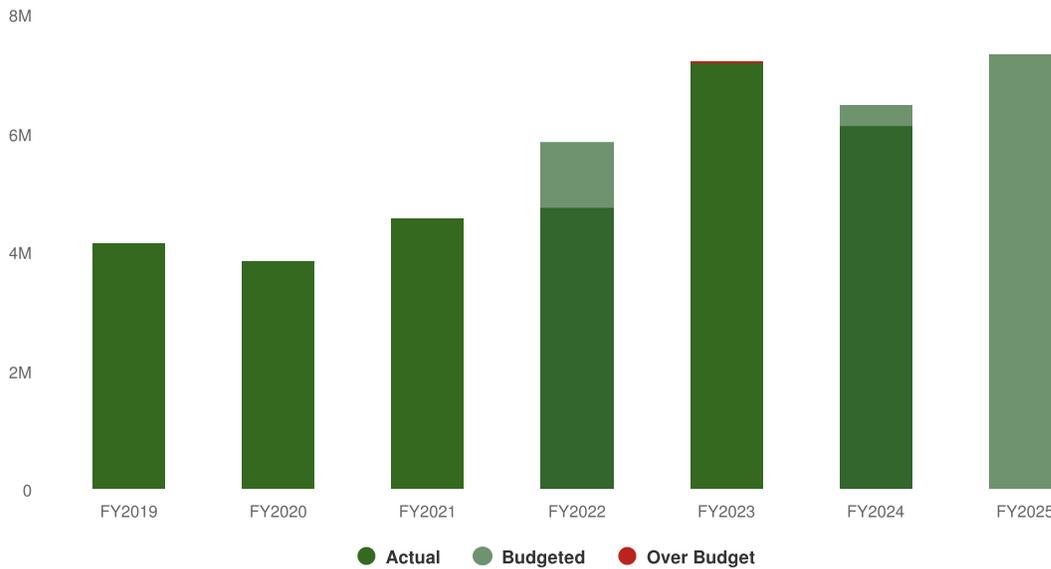
Operational programs within the fund include:

- **Landfill Operations** - The Landfill staff provide the citizens of St. Joseph and surrounding areas with a comprehensive, cost effective, environmentally safe solid waste management program through efficient daily operations at the existing landfill, through proper maintenance of the three closed landfills, and through development of new disposal areas for the future.
- **Recycling Operations** - The recycling center was opened in 1995 to reduce the volume of waste that otherwise would be sent to a landfill by providing a drop-off site which collects eight types of products.

Expenditures Summary

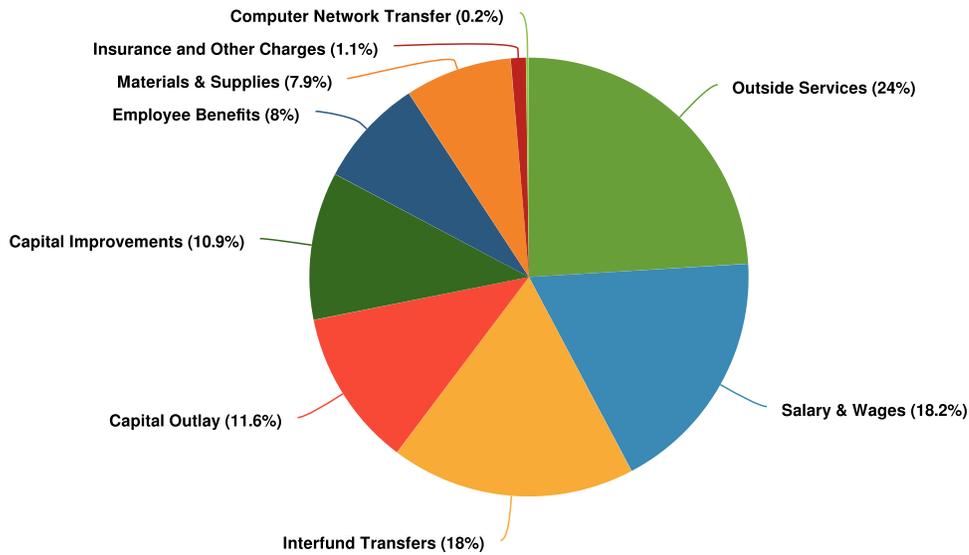
\$7,341,158 **\$838,133**
(12.89% vs. prior year)

Landfill Proposed and Historical Budget vs. Actual



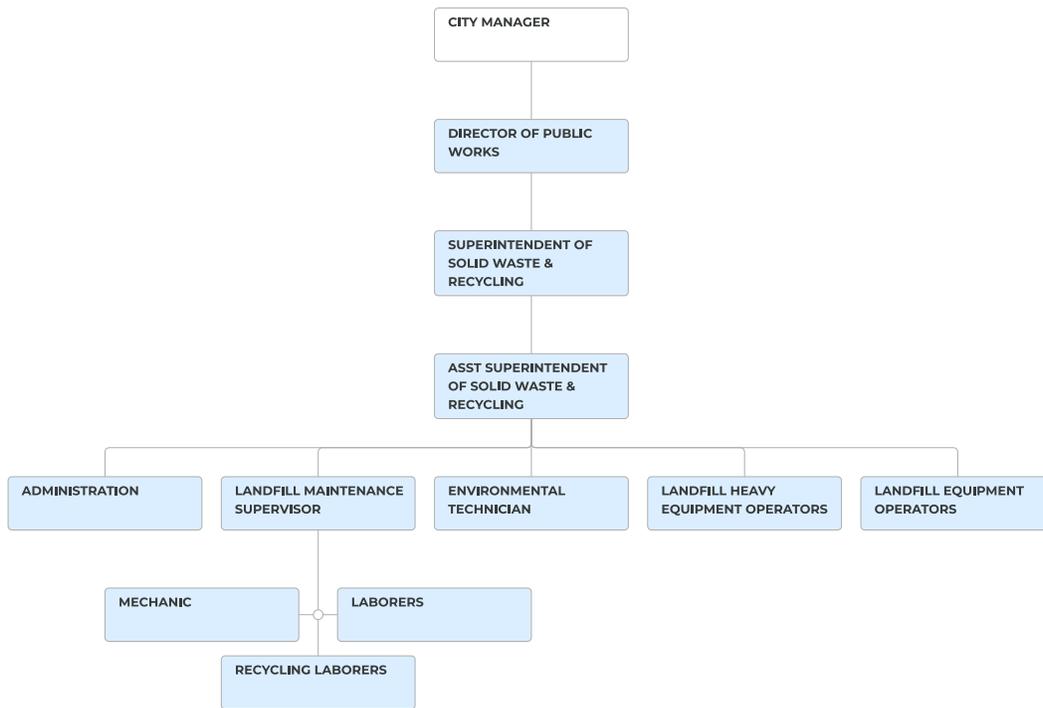
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Salary & Wages	\$1,034,660	\$1,336,919	29.2%
Employee Benefits	\$489,619	\$589,287	20.4%
Materials & Supplies	\$551,272	\$577,845	4.8%
Outside Services	\$1,439,504	\$1,765,526	22.6%
Capital Outlay	\$1,490,000	\$851,347	-42.9%
Capital Improvements	\$125,000	\$800,000	540%
Computer Network Transfer	\$11,376	\$15,280	34.3%
Interfund Transfers	\$1,317,760	\$1,322,540	0.4%
Insurance and Other Charges	\$43,834	\$82,414	88%
Total Expense Objects:	\$6,503,025	\$7,341,158	12.9%

Landfill & Recycling Organizational Chart



Landfill & Recycling Operations Core Services

Mission

To operate the St. Joseph Sanitary Landfill in the most cost-effective manner possible that provides for optimum protection of public health and environment.

Core Services

- Properly landfill and cover all solid waste daily.
- Grind and compost all yard waste received.
- Comply with all State and EPA regulations.
- Cut and properly dispose of all waste tires received.
- Perform freon recovery and recycling of all appliances.
- Properly recycle all materials received at the Recycling Center.
- Provide safe disposal options for Household Hazardous Waste for the community.
- Provide operation "Clean Sweep" for St. Joseph residents.

Current Year Activity/Achievements

- 94,427 transactions processed - up 2% from 2022.
- 211,880 tons of solid waste received - up 3% from 2022.
- 2,518.3 tons of yard waste received.
- 8,444 whole tires received and processed.
- 830 appliances received.
- 316.12 tons during clean sweep operations.
- 1,076,665 pounds of recycling material processed in 2023 - down 11% from 2022.

Budget Challenges/Planned Initiatives

- Proper compaction and covering of active fill.
- Execution of erosion control plan to minimize impact on stormwater run-off.
- Prepare facility to move into Stage 8 of the newly permitted area.
- Perform all necessary steps to prepare the facility for many years of future operations in the new permit.
- Operational needs due to higher daily tonnage and increased vehicle counts.
- 2023 operational changes due to staffing shortages.

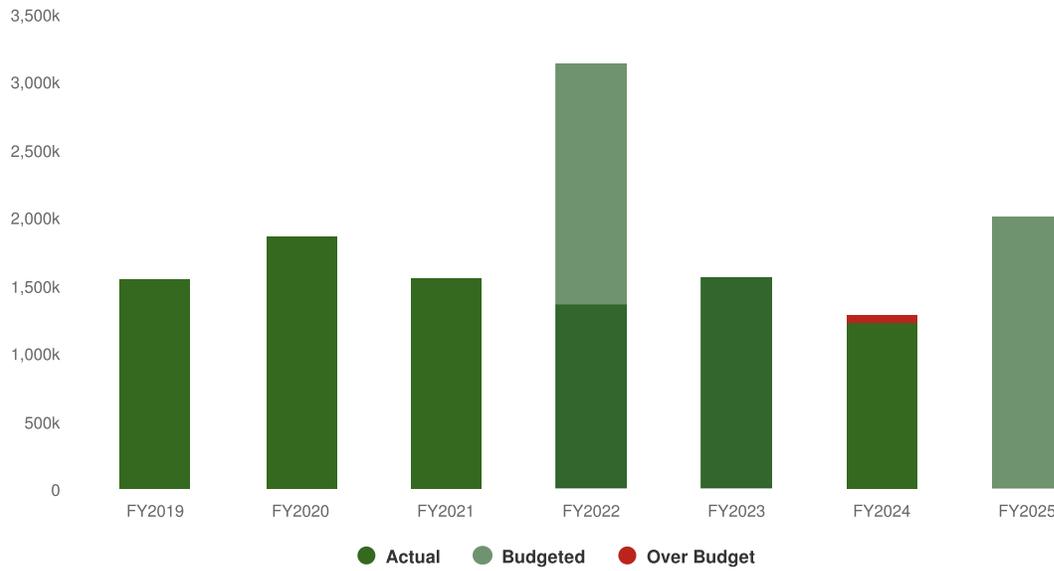
Non-Departmental

Purpose - To separately identify revenue and expenditures not otherwise assigned to other General Fund departments or programs.

Expenditures Summary

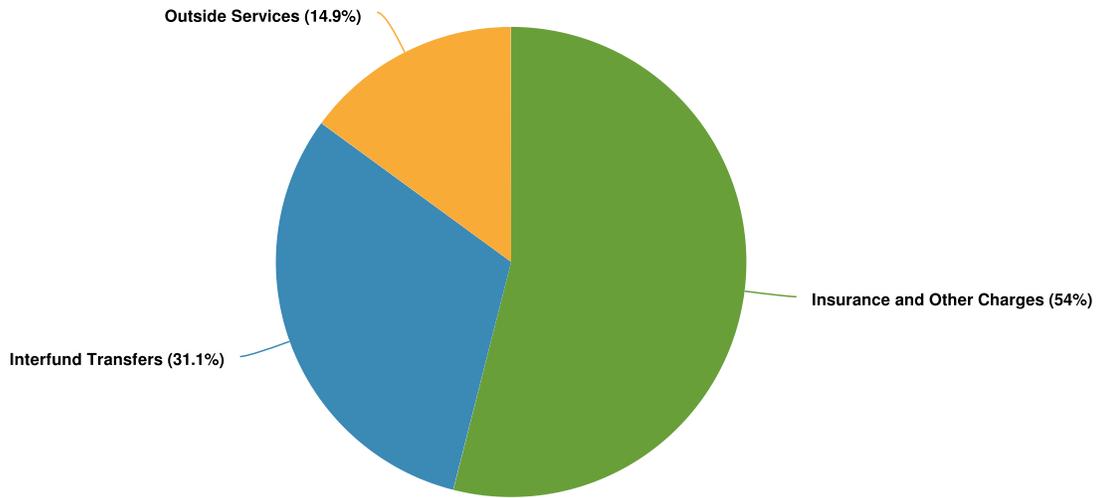
\$2,018,432 **\$785,572**
(63.72% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Materials & Supplies			
Materials & Supplies	\$10,000	\$0	-100%
Total Materials & Supplies:	\$10,000	\$0	-100%
Outside Services			
Outside Services	\$277,574	\$301,459	8.6%
Total Outside Services:	\$277,574	\$301,459	8.6%
Interfund Transfers			
Transfers Out	\$0	\$627,767	N/A
Total Interfund Transfers:	\$0	\$627,767	N/A
Insurance and Other Charges			
Outside Services	\$945,286	\$1,089,206	15.2%
Total Insurance and Other Charges:	\$945,286	\$1,089,206	15.2%
Total Expense Objects:	\$1,232,860	\$2,018,432	63.7%

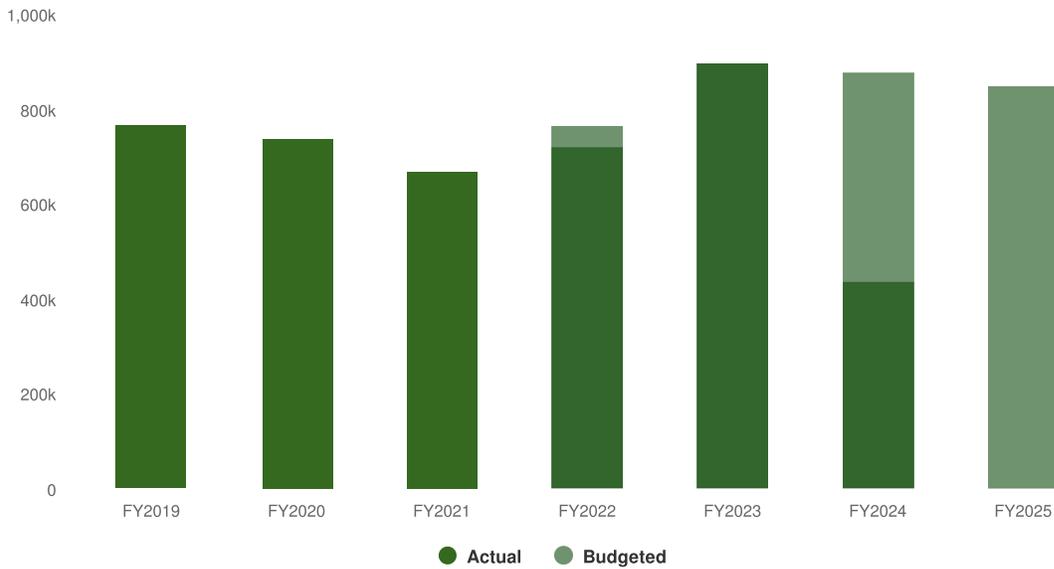
Gaming

Purpose - To separately identify revenue from riverboat gaming operations and expenditures paid as authorized by Council. To concentrate funding on efforts that promote economic and community development and community aesthetics.

Expenditures Summary

\$850,000 **-\$27,050**
 (-3.08% vs. prior year)

Gaming Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

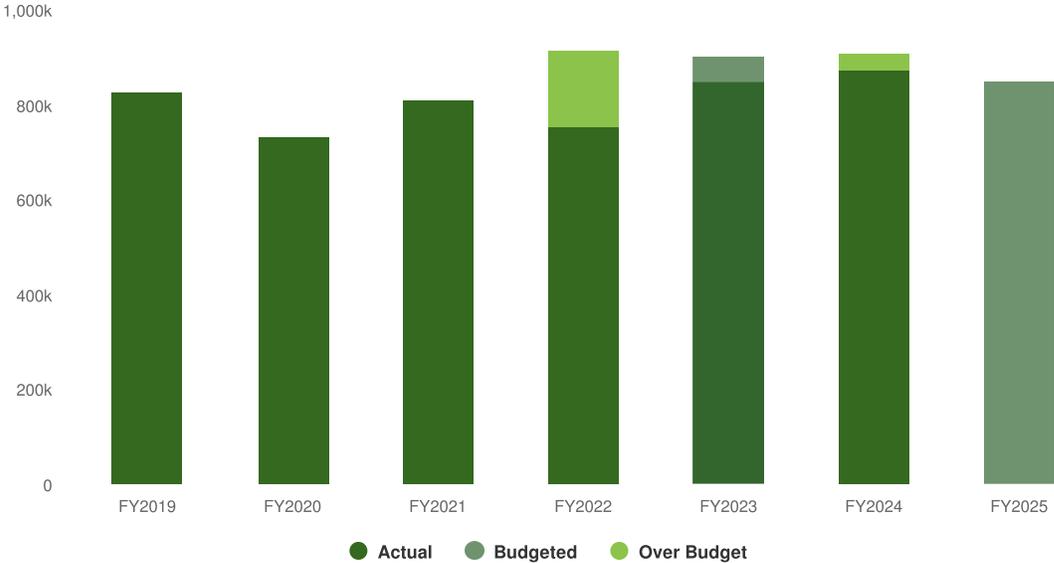
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Interfund Transfers			
Transfers Out			
Transfer to General Fund	\$690,550	\$773,500	12%
<i>In-kind services for festivals</i>	\$3,000	\$0	-100%
<i>Transfer to Nature Center for operating subsidy</i>	\$40,000	\$40,000	0%
<i>Legal Services (8390-1410)</i>	\$125,000	\$100,000	-20%
<i>Advertising (8321-1453)</i>	\$33,000	\$29,000	-12.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<i>Prop Maint Clean Up (5430-1498)</i>	\$90,000	\$90,000	0%
<i>Neighborhood Grant for Neighborhood Assoc</i>	\$20,000	\$20,000	0%
<i>Chambers Workforce (8300-1495)</i>	\$10,000	\$15,000	50%
<i>Allied Arts (8300-1495)</i>	\$30,000	\$32,950	9.8%
<i>MWSU Center for Service (8300-1495)</i>	\$40,000	\$40,000	0%
<i>Home Dock Cities Association (8300-1495)</i>	\$2,500	\$3,500	40%
<i>Project Graduation (8300-1495)</i>	\$500	\$500	0%
<i>Sculpture Walk (8300-1495)</i>	\$2,500	\$2,500	0%
<i>Annual Chamber of Commerce Economic Development Co (8300-1495)</i>	\$200,000	\$210,000	5%
<i>Festival Funding - Pumpkinfest (8300-1495)</i>	\$7,500	\$7,500	0%
<i>Great Missouri NW Days (8300-1495)</i>	\$500	\$500	0%
<i>Innovation Stockyards (8300-1495)</i>	\$20,000	\$20,000	0%
<i>Festival Funding - Bluegrass Community (8300-1495)</i>	\$400	\$400	0%
<i>Festival Funding - South Side Fall Fest (8300-1495)</i>	\$10,000	\$10,000	0%
<i>State Lobbyist, Mark Rhoads (8300-1495)</i>	\$10,000	\$11,000	10%
<i>Community Alliance Membership (8300-1495)</i>	\$20,000	\$20,000	0%
<i>Festival Funding - Coleman Hawkin's Festival (8300-1495)</i>	\$650	\$650	0%
<i>MO-KAN (8300-1495)</i>	\$25,000	\$25,000	0%
<i>SOHG (5430-1495)</i>	\$0	\$85,000	N/A
<i>Military Advocate (8300-1495)</i>	\$0	\$10,000	N/A
Transfer to Parks & Recreation	\$25,000	\$0	-100%
<i>4th of July Fireworks (3090-1498)</i>	\$25,000	\$0	-100%
Transfer to CDBG Fund	\$85,000	\$0	-100%
<i>SOHG (5360-5850/5360-1495)</i>	\$85,000	\$0	-100%
Transfer to Aviation Fund	\$70,000	\$70,000	0%
<i>Aviation operating subsidy in support of Air Guard</i>	\$70,000	\$70,000	0%
Transfer to Public Parking	\$6,500	\$6,500	0%
<i>To reimburse Parking fund for lost revenue</i>	\$6,500	\$6,500	0%
Total Transfers Out:	\$877,050	\$850,000	-3.1%
Total Interfund Transfers:	\$877,050	\$850,000	-3.1%
Total Expense Objects:	\$877,050	\$850,000	-3.1%

Revenues Summary

\$850,000 **-\$25,000**
 (-2.86% vs. prior year)

Gaming Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Gaming Initiatives Fund			
State Admissions Revenue	\$385,000	\$370,000	-3.9%
State Gaming Revenue	\$490,000	\$480,000	-2%
Total Gaming Initiatives Fund:	\$875,000	\$850,000	-2.9%

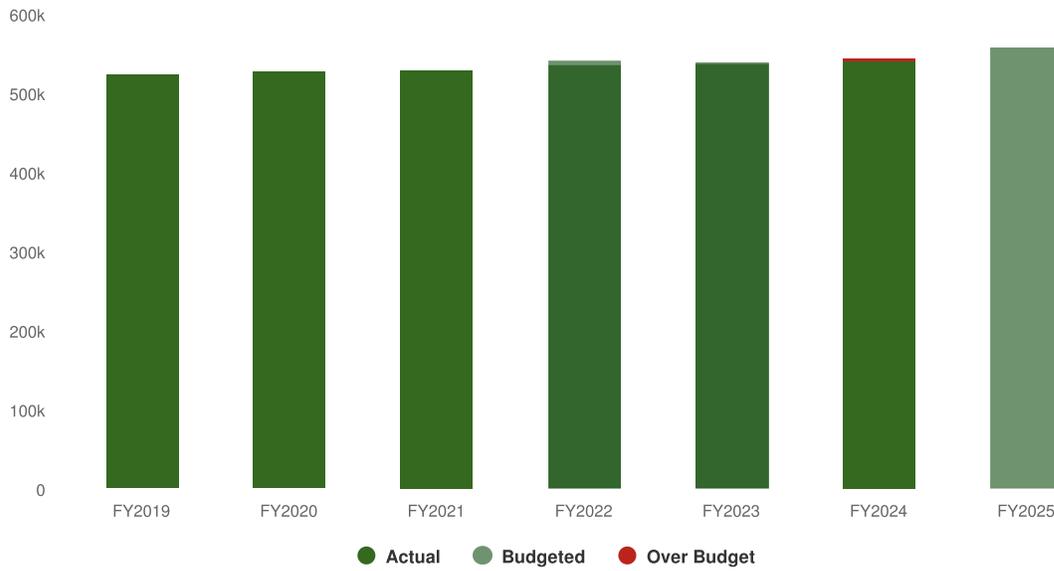
St. Joseph Museums

Purpose - To separately identify revenue from the Museum Property Tax and expenditures paid as authorized by Council. To concentrate funding on municipal museums.

Expenditures Summary

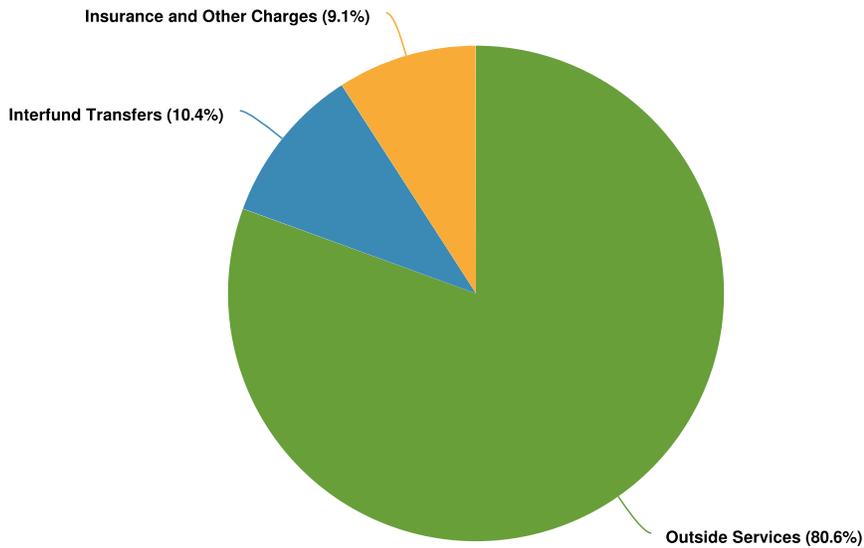
\$558,864 **\$17,390**
(3.21% vs. prior year)

St. Joseph Museums Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Outside Services			
Outside Services	\$451,193	\$450,225	-0.2%
Total Outside Services:	\$451,193	\$450,225	-0.2%
Interfund Transfers			
Transfers Out	\$56,973	\$57,845	1.5%
Total Interfund Transfers:	\$56,973	\$57,845	1.5%
Insurance and Other Charges			
Outside Services	\$33,308	\$50,794	52.5%
Total Insurance and Other Charges:	\$33,308	\$50,794	52.5%
Total Expense Objects:	\$541,474	\$558,864	3.2%

Organizational Chart

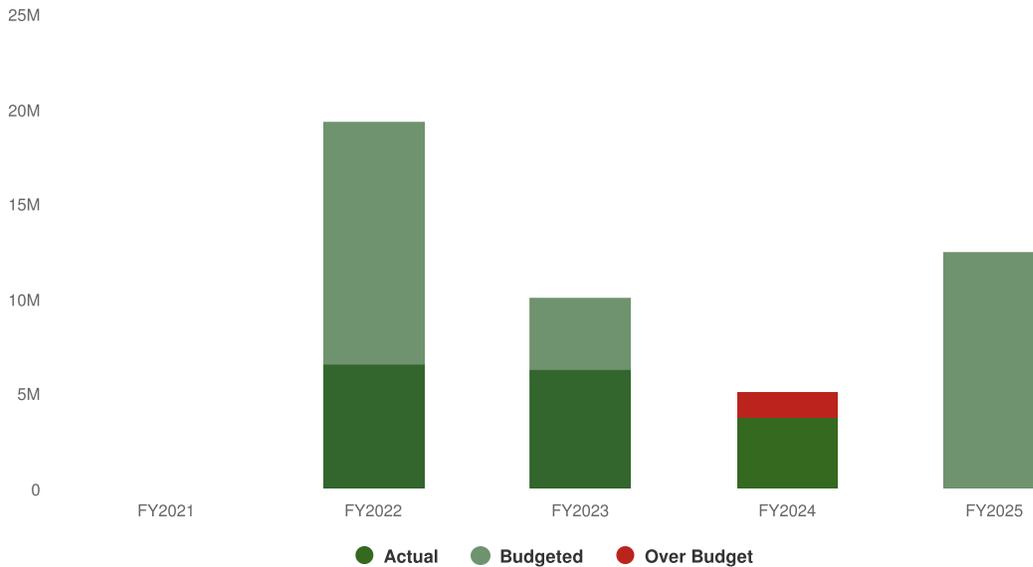
American Rescue Plan Act

In March 2021 the American Rescue Plan Act of 2021 (ARPA) was established due to the severe public health and economic crisis that was caused by the Coronavirus. Over \$240 billion has been disbursed to state, local and Tribal governments to respond to the pandemic and its economic effects on the US economy. On May 17, 2021 an Emergency Ordinance was signed to authorize acceptance of approximately \$39.6 million dollars from the U.S. Department of Treasury. The first half of the distribution was received on June 30, 2021 in the amount of \$19,352,403. The City of St Joseph established a six (6) member committee to review applications received for funding allocation from ARPA. The committee made recommendations to the City Council based on the proposed funding activities as identified in the City of St Joseph Strategic Plan 2018-2022 and on the Department of Treasury eligibility requirements. The second disbursement of \$19,352,403 is expected in June 2022 and projects will be evaluated accordingly.

Expenditures Summary

\$12,496,124 **\$8,749,357**
 (233.52% vs. prior year)

American Rescue Plan Act Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

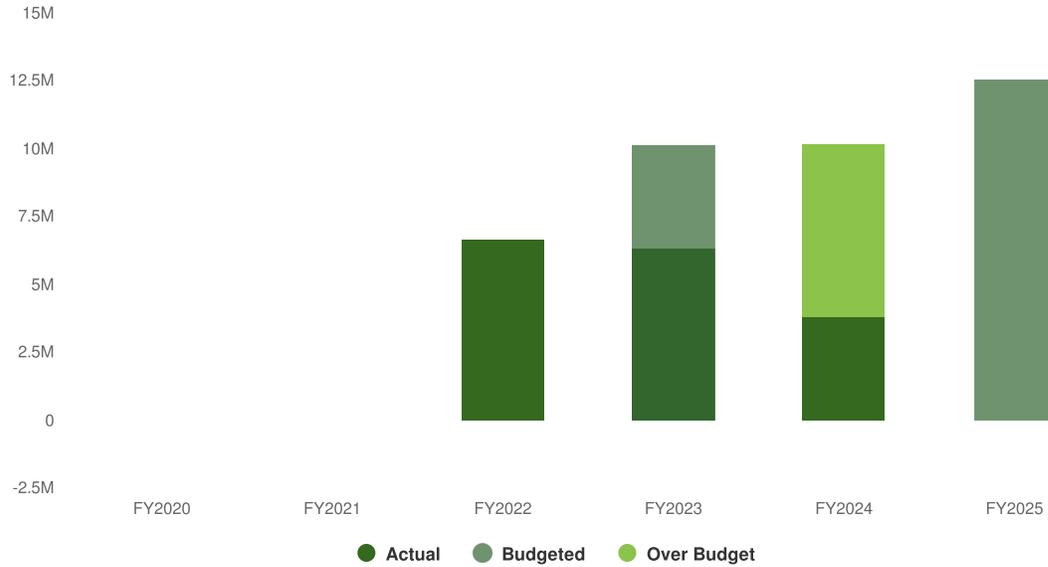
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Special Contributions/Services	\$3,449,500	\$3,065,505	-11.1%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<i>Mosaic Block Renovation</i>	\$1,465,000	\$1,462,000	-0.2%
<i>Old Town Homesteading</i>	\$1,974,000	\$1,072,000	-45.7%
<i>Community Development Grant Writer</i>	\$10,500	\$0	-100%
<i>RiverBluff South Side</i>	\$0	\$531,505	N/A
Special Contributions/Services		\$1,616,836	N/A
Transfer to General Fund	\$297,267	\$2,665,780	796.8%
<i>Fire Communication Equip</i>	\$228,727	\$0	-100%
<i>ARPA Accountant 8540-5855</i>	\$68,540	\$73,369	7%
<i>ARPA Police Cars</i>	\$0	\$697,411	N/A
<i>ARPA Arena Electric Upgrade</i>	\$0	\$70,000	N/A
<i>ARPA Wireless Upgrades</i>	\$0	\$195,000	N/A
<i>ARPA Conference Room</i>	\$0	\$390,000	N/A
<i>ARPA CAT6 Wiring</i>	\$0	\$40,000	N/A
<i>ARPA Civic Center Park</i>	\$0	\$1,200,000	N/A
Transfer to SIMR Fund		\$2,000,000	N/A
<i>Intersection Signals</i>	\$0	\$2,000,000	N/A
Transfer to CDBG Fund		\$500,000	N/A
<i>Vacant Bldg/Demo</i>	\$0	\$500,000	N/A
Transfer to CIP Fund		\$2,648,003	N/A
<i>MHTC-Pickett Rd Proj</i>	\$0	\$2,648,003	N/A
Total Expense Objects:	\$3,746,767	\$12,496,124	233.5%

Revenues Summary

\$12,496,124
\$8,749,357
(233.52% vs. prior year)

American Rescue Plan Act Proposed and Historical Budget vs. Actual



Revenue by Department

Name	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue				
Other Revenues				
Gain/Loss Change in Mkt Value	\$503,574	\$0	\$0	0%
Gain/Loss Sale of Investments	\$537,042	\$0	\$0	0%
Total Other Revenues:	\$1,040,616	\$0	\$0	0%
Interest Earnings				
Interest on Investments	\$11,037	\$0	\$0	0%
Total Interest Earnings:	\$11,037	\$0	\$0	0%
Grants & Entitlements				
American Rescue Plan Act Grant	\$3,962,855	\$11,137,672	\$10,879,288	190.4%
<i>MHTC-PICKETT RD</i>	\$0	\$0	\$2,648,003	N/A
<i>INTERSECTION SIGNALS</i>	\$0	\$0	\$2,000,000	N/A
<i>POLICE CARS</i>	\$0	\$0	\$697,411	N/A
<i>VACANT BLDG/DEMO</i>	\$0	\$0	\$500,000	N/A
<i>ARENA ELECTRIC UPGRADE</i>	\$0	\$0	\$70,000	N/A
<i>ADMINISTRATIVE SALARY</i>	\$0	\$0	\$73,369	N/A
<i>WIRELESS UPGRADES</i>	\$0	\$0	\$195,000	N/A
<i>CITY HALL CONFERENCE ROOM</i>	\$0	\$0	\$390,000	N/A
<i>CAT6 WIRING</i>	\$0	\$0	\$40,000	N/A
<i>URBAN HOMESTEAD</i>	\$0	\$0	\$1,072,000	N/A

Name	FY2023 Actuals	FY2024 Projected Actuals	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<i>MOSAIC BLOCK RENOVATIONS</i>	\$0	\$0	\$1,462,000	N/A
<i>RIVER BLUFF SOUTH SIDE</i>	\$0	\$0	\$531,505	N/A
<i>Civic Center Park</i>	\$0	\$0	\$1,200,000	N/A
American Rescue Plan Act Grant		\$2,500,000	\$1,616,836	N/A
Total Grants & Entitlements:	\$3,962,855	\$13,637,672	\$12,496,124	233.5%
Total Revenue:	\$5,014,509	\$13,637,672	\$12,496,124	233.5%

Special Allocation

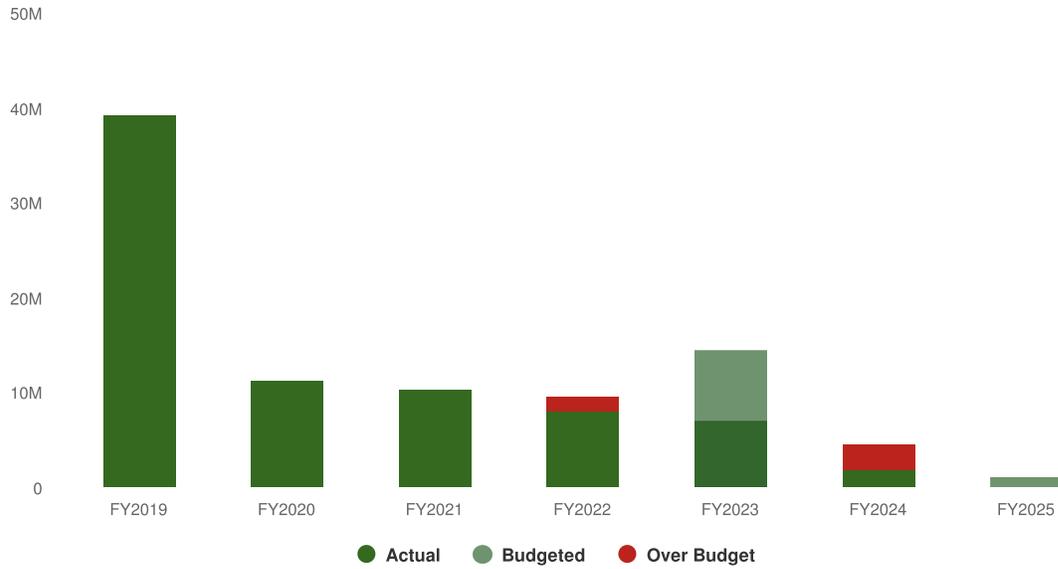
TIF programs include:

- **Center Building** - This program tracks the revenues and expenditures for the Center Building TIF. This is the first redevelopment project within the Downtown Revitalization TIF district. The project is a building rehab program located at 6th and Edmond. In addition to updates of the building, the project also includes: streetscapes, sidewalks, and improvements to the city-owned public parking lot located west of the building. Reimbursable costs include public infrastructure, construction, architecture, and engineering.
- **The Gilmore Building** - This program tracks the revenues and expenditures for the Gilmore Building TIF. This is a redevelopment project located in the "Phase One" area of the Downtown Revitalization TIF district. The project is a building rehab program located at 107 S 6th Street. The project involves restoration of an existing building for development of retail space and market rate apartments. Reimbursable costs include elevator, stairs, stairwell, and electrical service.
- **Downtown Mosaic** - This program tracks the revenues and expenditures for the Downtown Mosaic TIF. The Mosaic Downtown Revitalization Project is for renovation of the German American building, the demolition and reconstruction of the City owned public parking structure at Felix and 8th Street and repaving and striping of two surface parking lots, all within Redevelopment Project Area 1 of the Downtown St. Joseph Tax Increment Financing Redevelopment Plan approved by Special Ordinance No. 7704 passed June 29, 2009.
- **Uptown Redevelopment** - This program tracks the revenues and expenditures for the project(s) at the Uptown Redevelopment site. This project targets the redevelopment of large sections of uptown St. Joseph including the site of the west campus of Heartland Hospital. This TIF project was approved March 2005. A majority of the TIF revenues will go to pay back the hospital for the extraordinary demolition costs of the old buildings. Most of this project area will be developed under a 353 program.
- **Ryan Block** - This program tracks the revenues and expenditures for the project(s) at the Ryan Block redevelopment site. This is a mixed use commercial space/residential lofts project on Frederick Avenue. The TIF project was approved in December 2006.
- **Mitchell Avenue Corridor** - This program tracks the revenues and expenditures for the project(s) at the Mitchell Avenue Corridor Redevelopment site for the American Family Insurance Company. This project targets the redevelopment of property surrounding and including portions of the American Family campus as well as parts of Missouri Western University. This TIF project was approved June 2006. TIF revenues will go to sanitary sewer and street improvements on Mitchell Avenue.
- **Northeast Cook Road** - This program tracks the revenues and expenditures for the North East Cook Road TIF. This is a residential subdivision project with a mix of estate homes, single family homes and multi-unit residences. The plan includes sewer installation, water line installation, and street improvements to Cook Road in front of the development. The TIF project was approved and activated March 2008.
- **East Hills** - This program tracks the revenues and expenditures for the East Hills TIF. This is a redevelopment of use retail/entertainment center project at the East Hills Mall site. The plan includes blight removal, construction and renovation of the existing site, and construction of new pad sites. The TIF project was approved and activated in January 2008.
- **American Electric** - This program involves the rehabilitation and restoration of an existing 200,000 square foot historic building located at 302 North 3rd Street for the development of market rate apartments and commercial retail and office space.
- **EBR** - This program tracks the revenues and expenditures for the project(s) at the EBR/HHS redevelopment site. Since inception, the project has become the sole responsibility of EBR. This is a mixed-use commercial space/office space project. The TIF project was approved in August 2005.
- **Fountain Creek** - This program tracks the revenues and expenditures for the Fountain Creek TIF. This is a proposed TIF comprised of retail, commercial space, and multi-family units. The project is located in the southwest corner of South 22nd Street and Highway 752.
- **Tuscany** - This program tracks the revenues and expenditures for the project(s) at the Tuscany Towers Redevelopment site. This project targets the redevelopment of property just to the south of the North Shoppes project. Plans call for retail and office space, as well as a destination hotel. This TIF project was approved August 2005. A majority of the TIF revenues will go to sanitary sewer and street improvements.

Expenditures Summary

\$1,118,036 **-\$720,014**
 (-39.17% vs. prior year)

Special Allocations Proposed and Historical Budget vs. Actual



The re-financing of the bonds for the North Shoppes took place in FY2019.

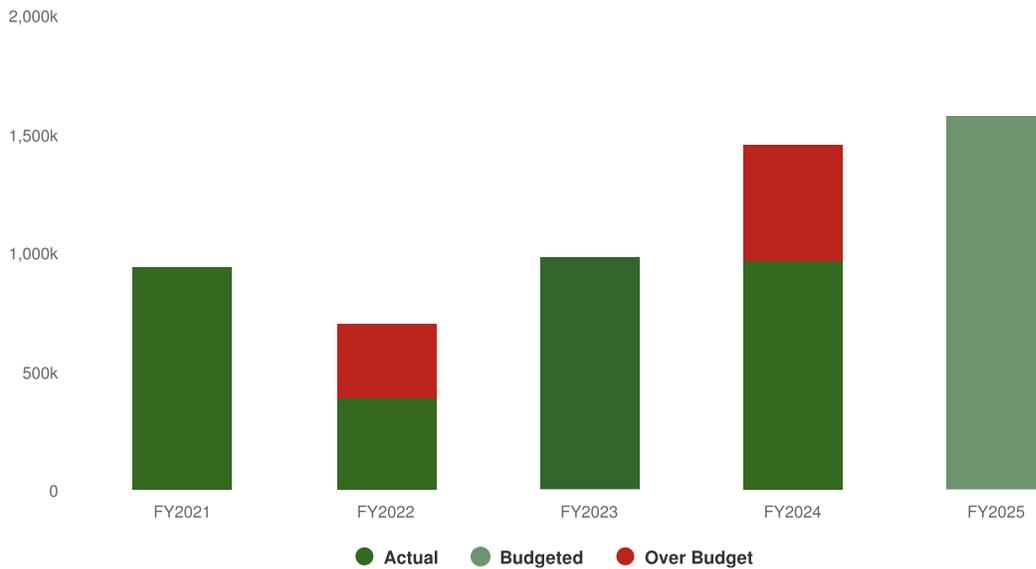
Debt Service

Newly created fund in FY21 as a result of the June, 2020 election to issue up to \$20,000,000 in General Obligation Bonds for the purpose of acquiring rights of way and constructing, reconstructing, extending, repairing and improving bridges, streets, and related transportation infrastructure.

Expenditures Summary

\$1,581,371 **\$615,712**
(63.76% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual

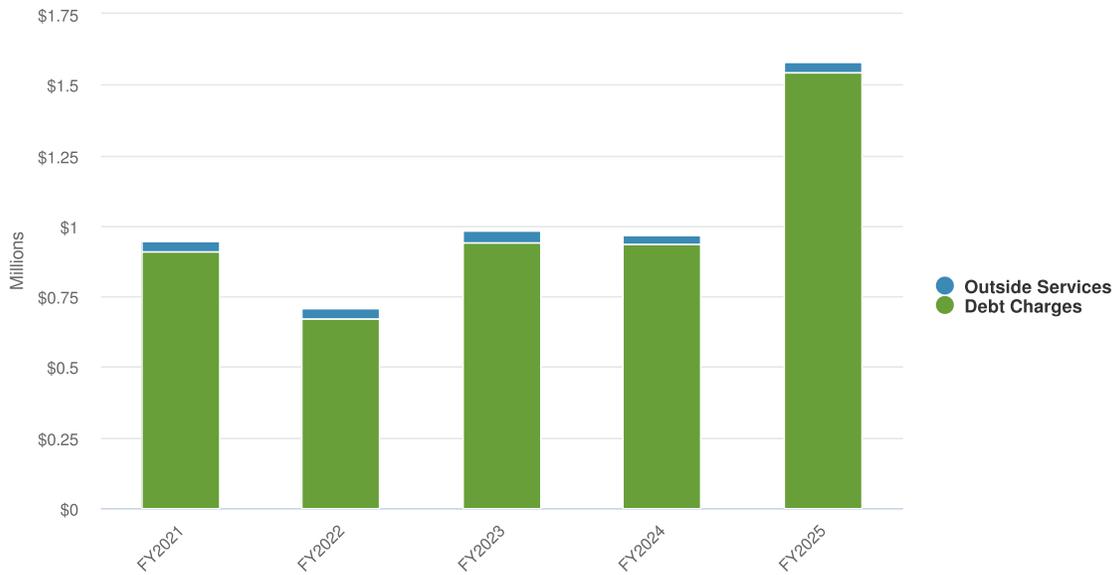


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Other Services	\$30,009	\$36,871	22.9%
<i>Buchanan County Billing/Collection Fees</i>	<i>\$30,009</i>	<i>\$36,871</i>	<i>22.9%</i>

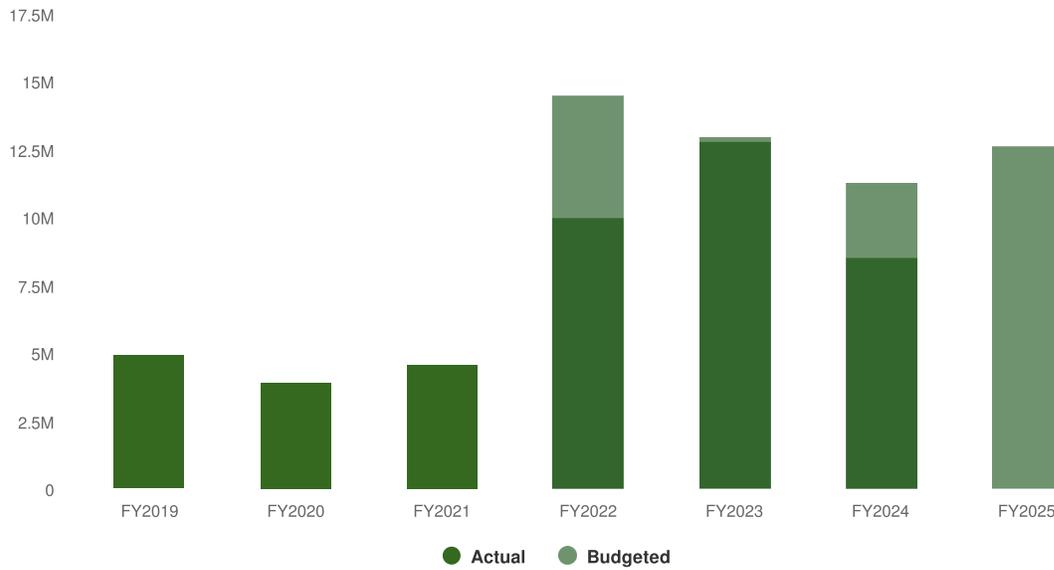
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Debt Service - Principal	\$610,000	\$1,005,000	64.8%
2021 GO Bonds	\$380,000	\$400,000	5.3%
2020 GO Bonds	\$230,000	\$235,000	2.2%
2023 GO Bonds	\$0	\$370,000	N/A
Debt Service - Interest	\$321,650	\$533,500	65.9%
2021 GO Bonds	\$213,075	\$194,075	-8.9%
2020 GO Bonds	\$108,575	\$97,075	-10.6%
2023 GO Bonds	\$0	\$242,350	N/A
Other Debt Charges	\$4,000	\$6,000	50%
2021 Go Bonds	\$2,000	\$2,000	0%
2020 GO Bonds	\$2,000	\$2,000	0%
2023 GO Bonds	\$0	\$2,000	N/A
Total Expense Objects:	\$965,659	\$1,581,371	63.8%

Capital Projects

Expenditures Summary

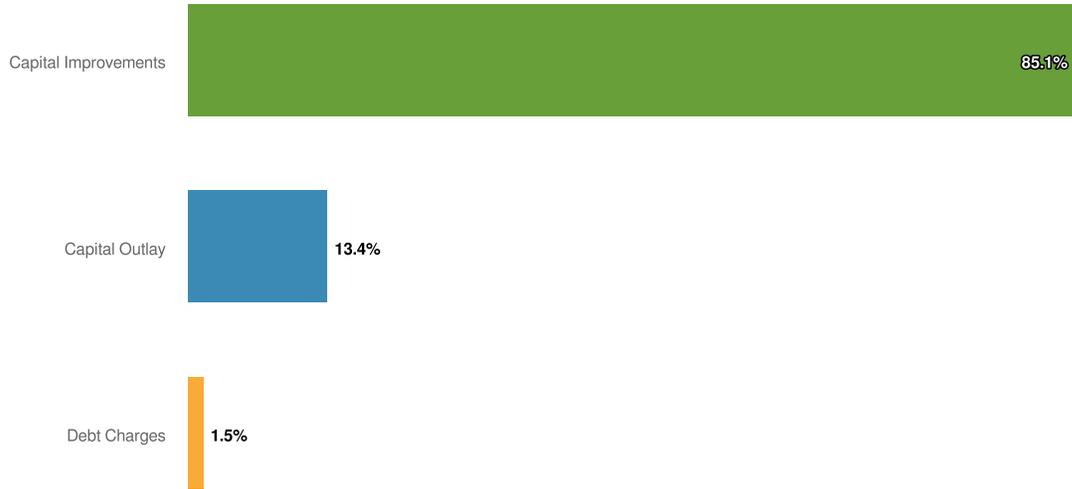
\$12,667,735 **\$1,410,727**
(12.53% vs. prior year)

Capital Projects Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects			
Capital Outlay			
Capital Outlay			
Machinery & Equipment	\$0	\$1,700,000	N/A
<i>Body/Dash Cameras - Equipment</i>	\$0	\$950,000	N/A
<i>City Hall Elevators - Equipment</i>	\$0	\$750,000	N/A
Total Capital Outlay:	\$0	\$1,700,000	N/A
Total Capital Outlay:	\$0	\$1,700,000	N/A
Capital Improvements			
Capital Improvements			
Buildings	\$2,659,088	\$447,595	-83.2%
<i>JRP Senior Center Restrooms - Construction/Maintenance</i>	\$175,000	\$0	-100%
<i>Animal Shelter Development - Construction/Maintenance</i>	\$1,000,000	\$0	-100%
<i>City Hall Window Replacement - Repairs/Improvements</i>	\$900,000	\$0	-100%
<i>Missouri Theater Upgrades - Construction/Maintenance</i>	\$6,416	\$0	-100%
<i>Horace Mann Renovation - Repairs/Improvements</i>	\$100,077	\$0	-100%
<i>City Hall Masonry Restoration - Repairs/Improvements</i>	\$477,595	\$0	-100%
<i>City Hall Masonry</i>	\$0	\$447,595	N/A
Improv Other Than Buildings	\$4,168,548	\$4,670,000	12%
<i>Wyeth Tootle - Construction/Maintenance</i>	\$97,747	\$0	-100%

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Skateboard/Bike Park Bartlett Park - Construction/Maintenance	\$400,000	\$0	-100%
Hochman Park Playground - Construction/Maintenance	\$100,000	\$0	-100%
Rest Square Park Playground - Construction/Maintenance	\$35,000	\$0	-100%
Aquatic Center Gutter Drain - Construction/Maintenance	\$448,910	\$0	-100%
Krug Park Amphitheater - Construction/Maintenance	\$500,000	\$0	-100%
Krug Park Retaining Wall - Construction/Maintenance	\$50,042	\$0	-100%
Krug Children's Circus - Construction/Maintenance	\$464,556	\$0	-100%
Corby Grove Restroom - Construction/Maintenance	\$241,410	\$0	-100%
Eagles Field Concessions/Restrooms - Construction/Maintenance	\$351,611	\$0	-100%
Hochmann Park Restroom - Construction/Maintenance	\$241,410	\$0	-100%
Hyde Park Restroom - Construction/Maintenance	\$482,820	\$0	-100%
Northside Complex Restroom - Construction/Maintenance	\$178,078	\$0	-100%
NE City Park Restroom - Construction/Maintenance	\$235,554	\$0	-100%
Bartlett Park Restroom - Construction/Maintenance	\$241,410	\$0	-100%
Urban Trail Match - Construction/Maintenance	\$100,000	\$0	-100%
New Southside Fire Station #10 - Construction/Maintenance	\$0	\$2,470,000	N/A
Civic Arena Restrooms - Construction/Maintenance	\$0	\$2,000,000	N/A
Urban Trail - Construction/Maintenance	\$0	\$200,000	N/A
Streets, Curbs & Sidewalks	\$4,137,250	\$5,657,672	36.7%
36th Street Sidewalks (239025)	\$442,750	\$442,750	0%
Sidewalk Grant Program (223060)	\$150,000	\$0	-100%
22nd Street Sidewalks (Gooding to Mansfield) (239020)	\$0	\$460,469	N/A
Asphalt Street Overlay CIP - Construction/Maintenance	\$900,000	\$0	-100%
22nd Street Sidewalks - Construction/Maintenance	\$468,050	\$0	-100%
Sylvania/Charles Infrastructure - Construction/Maintenance	\$1,176,450	\$1,176,450	0%
Bridges Final Phase - Construction/Maintenance	\$1,000,000	\$500,000	-50%
ARPA MHTC-Pickett Road	\$0	\$2,648,003	N/A
Concrete Street Improvements - Construction/Maintenance	\$0	\$250,000	N/A
Sidewalk Grant Program - Construction/Maintenance	\$0	\$180,000	N/A
Total Capital Improvements:	\$10,964,886	\$10,775,267	-1.7%
Total Capital Improvements:	\$10,964,886	\$10,775,267	-1.7%
Debt Charges			
Debt Service - Principal			
Debt Service - Principal	\$135,000	\$140,000	3.7%
Energy Lease 203-980 (ends June 2029)	\$135,000	\$140,000	3.7%
Total Debt Service - Principal:	\$135,000	\$140,000	3.7%
Debt Service-Interest & Other			
Debt Service - Interest	\$57,122	\$52,468	-8.1%
Energy Lease 203-980 (ends June 2029)	\$57,122	\$52,468	-8.1%
Total Debt Service-Interest & Other:	\$57,122	\$52,468	-8.1%

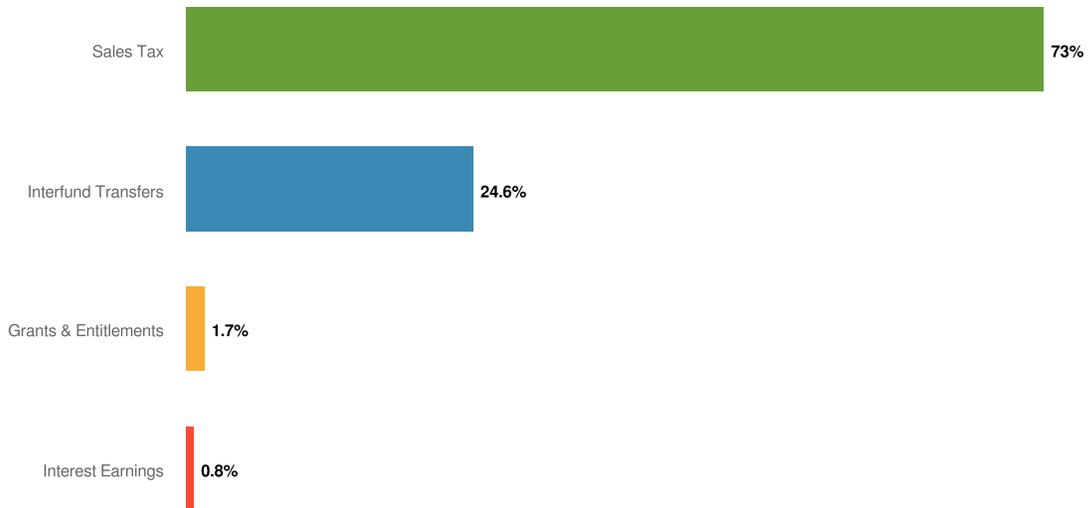
Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Debt Charges:	\$192,122	\$192,468	0.2%
Interfund Transfers			
Transfers Out			
Transfer to Aviation Fund	\$100,000	\$0	-100%
Total Transfers Out:	\$100,000	\$0	-100%
Total Interfund Transfers:	\$100,000	\$0	-100%
Total Expense Objects:	\$11,257,008	\$12,667,735	12.5%

Revenues Summary

\$11,862,872
-\$2,162,967
 (-15.42% vs. prior year)

Revenues by Source

Projected 2025 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source			

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Sales Tax			
Sales Taxes			
Sales Tax	\$8,619,024	\$8,230,857	-4.5%
City Use Tax	\$268,173	\$470,400	75.4%
Sales Tax Contra Account	-\$849,096	-\$82,819	-90.2%
Economic Activity Taxes City	\$432,717	\$41,410	-90.4%
Total Sales Taxes:	\$8,470,818	\$8,659,848	2.2%
Total Sales Tax:	\$8,470,818	\$8,659,848	2.2%
Interest Earnings			
Investment Income			
Interest on Investments	\$90,000	\$90,000	0%
Total Investment Income:	\$90,000	\$90,000	0%
Total Interest Earnings:	\$90,000	\$90,000	0%
Grants & Entitlements			
Grants - Capital			
STP/FHWA Grant	\$200,000	\$200,000	0%
Total Grants - Capital:	\$200,000	\$200,000	0%
Total Grants & Entitlements:	\$200,000	\$200,000	0%
Interfund Transfers			
Transfers In			
Transfer from General Fund	\$209,830	\$209,830	0%
Transfer from Parks & Recreatn	\$12,484	\$12,484	0%
Transfer from ARPA Fund		\$2,648,003	N/A
Transfer from Aviation Fund	\$19,147	\$19,147	0%
Transfer from Water Protection	\$6,664	\$6,664	0%
Transfer from Municipal Golf	\$1,621	\$1,621	0%
Transfer from Mass Transit Fnd	\$15,275	\$15,275	0%
Total Transfers In:	\$265,021	\$2,913,024	999.2%
Total Interfund Transfers:	\$265,021	\$2,913,024	999.2%
Bond & Loan Proceeds			
Other			
Bond Proceeds	\$5,000,000	\$0	-100%
Total Other:	\$5,000,000	\$0	-100%
Total Bond & Loan Proceeds:	\$5,000,000	\$0	-100%
Total Revenue Source:	\$14,025,839	\$11,862,872	-15.4%

DEBT

Debt Limit

General Obligation Bond Indebtedness

Legal Debt Margin Determination

The City, by agreement, has irrevocably appropriated and pledged property tax receipts in an amount sufficient to pay principal and interest on the outstanding general obligation bonds. In the event that receipts pledged are not sufficient to pay these obligations, the City is obligated to levy additional property taxes sufficient to pay these debts.

The Missouri State Constitution permits a City, by vote of two-thirds of the voting electorate, to incur general obligation indebtedness for "City Purposes" not to exceed 10% of the assessed value of taxable tangible property; and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring right-of-way, construction, extending and improving streets and avenues and/or sanitary or storm sewer systems; and an additional 10% for purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed 20% of the assessed valuation of taxable property.

The City, by agreement, has irrevocably appropriated and pledged property tax receipts in an amount sufficient to pay principal and interest on the outstanding general obligation bonds. In the event that receipts pledged are not sufficient to pay these obligations, the City is obligated to levy additional property taxes sufficient to pay these debts.

Assessed Valuation at December 31, 2023	<u>\$1,180,506,219</u>
Legal Debt Margin: Any Legal "City Purpose" - Art. VI, Sec 26b	
Debt Limitation at 5% of assessed valuation.....	\$59,025,311
Additional Debt Margin: Any Legal "City Purpose" - Art. VI, Sec 26c	
Debt Limitation at 5% of assessed valuation.....	\$59,025,311
Legal Debt Margin: Streets, Storm or Sanitary Sewers - Art VI, Sec 26d	
Debt Limitation at 10% of assessed valuation.....	\$118,050,622
Debt Applicable to Limitation:	
Total General Obligation Bonded debt	\$17,195,000
Less amount available in Debt Service Fund.....	<u>1,788,403</u>
	15,406,597
Legal Debt Margin	<u>\$220,694,647</u>

Debt Margin

General Obligation Bond Indebtedness

Legal Debt Margin

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Assessed Val at December 31st	1,049,424	1,072,224	1,091,717	1,118,882	1,171,343	1,180,506
Legal Debt Limit @ 20%	209,885	214,445	218,343	223,776	234,269	236,101
Total General Obligation Debt						
Amount Available from						
Debt Service Fund	0	0	453,865	719,638	1,216,323	1,788,403
Actual Debt (net)	0	0	5,175,000	13,720,000	13,135,000	17,195,000
Legal Debt Margin	209,885	214,445	(4,956,657)	(13,496,224)	(12,900,731)	(16,958,899)

Debt Summary

SUMMARY OF EXISTING MUNICIPAL DEBT

	Amount of Financing		Fund	Maturity Date
	At Issue Date	Current Balance		
Revenue Bonds				
2013 - SRF Bonds	14,217,922	8,057,100	Sewer	1/1/2034
2014 - SRF Bonds	56,000,000	36,394,000	Sewer	7/1/2035
2014A - SRF Bonds	28,585,000	18,548,000	Sewer	7/1/2035
2017 - SRF Bonds	61,022,481	50,414,000	Sewer	7/1/2049
2023 - SRF Bonds	9,652,000	9,652,000	Sewer	7/1/2044
2014B Sewer Revenue Bonds	5,755,000	3,655,000	Sewer	7/1/2034
2018 - Sewer Revenue Bonds	15,905,000	12,370,000	Sewer	6/1/2038
2020 - Sewer Revenue Bonds	31,110,000	31,110,000	Sewer	5/1/2040
	222,247,403	170,200,100		
Capital Lease Obligations				
2019 - Energy Improvements	2,240,000	1,620,000	CIP	12/1/2033
2020 - Motor Grader	259,366	120,679	Landfill	5/22/2028
2022 - Golf Cars/Utility Car	122,764	53,711	Golf	1/15/2026
2022 - Golf Rotary Mower	25,383	752	Golf	8/1/2024
	2,647,513	1,795,142		
Other Debt				
2020 - Government Obligation	6,000,000	4,510,000	Debt Service	3/1/2040
2021 - Government Obligation	9,000,000	8,015,000	Debt Service	3/1/2040
2023 - Government Obligation	5,000,000	4,670,000	Debt Service	3/1/2034
2012C - MDFB (Plant Expansion)	8,825,000	825,000	Sewer	11/1/2024
2015A - IDA Sewer System	10,255,000	6,705,000	Sewer	4/1/2034
2015B - IDA Sewer System	19,215,000	8,995,000	Sewer	4/1/2027
2022 - Parks Special Obligation	6,460,000	5,305,000	Parks S Tax	3/1/2032
	64,755,000	39,025,000		
Total All Debt	\$289,649,916	\$ 211,020,242		

Future Debt by Fund

FUTURE DEBT SERVICE REQUIREMENTS - EACH TYPE BY FUND

	Original Issue	Prior Payments	Current Balance	Remaining Total					
				2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2050
Parks Sales Tax Fund									
2022 Special Obligation									
Principal	6,460,000	1,155,000	5,305,000	600,000	620,000	640,000	655,000	675,000	2,115,000
Interest		315,573		132,150	114,150	95,550	76,350	56,700	87,900
Total Parks Sales Tax Debt	6,460,000	1,470,573	5,305,000	732,150	734,150	735,550	731,350	731,700	2,202,900
Debt Service Fund									
2020 Government Obligation									
Principal	6,000,000	1,490,000	4,510,000	235,000	245,000	250,000	255,000	260,000	3,265,000
Interest		443,786		97,075	85,325	73,075	60,575	55,475	355,381
	6,000,000	1,933,786	4,510,000	332,075	330,325	323,075	315,575	315,475	3,620,381
2021 Government Obligation									
Principal	9,000,000	985,000	8,015,000	400,000	420,000	445,000	465,000	480,000	5,805,000
Interest		528,888		194,075	174,075	157,275	139,475	120,875	714,375
	9,000,000	1,513,888	8,015,000	594,075	594,075	602,275	604,475	600,875	6,519,375
2023 Government Obligation									
Principal	5,000,000	330,000	4,670,000	370,000	390,000	405,000	430,000	450,000	2,625,000
Interest		154,362		242,350	222,925	202,450	181,188	158,613	414,600
	5,000,000	484,362	4,670,000	612,350	612,925	607,450	611,188	608,613	3,039,600
Principal	20,000,000	2,805,000	17,195,000	1,005,000	1,055,000	1,100,000	1,150,000	1,190,000	11,695,000
Interest		1,127,036		533,500	482,325	432,800	381,238	334,963	1,484,356
Total Debt Service Debt	20,000,000	3,932,036	17,195,000	1,538,500	1,537,325	1,532,800	1,531,238	1,524,963	13,179,356
Capital Projects Fund									
2019 Energy Improvements									
Principal	2,240,000	620,000	1,620,000	140,000	145,000	150,000	150,000	160,000	875,000
Interest		361,119		52,468	47,644	42,651	37,574	32,327	75,739
Total Capital Project Debt	2,240,000	981,119	1,620,000	192,468	192,644	192,651	187,574	192,327	950,739
Municipal Golf Fund									
2022 Golf Cars/Utility Lease									
Principal	122,764	69,053	53,711	33,225	20,486	-	-	-	-
Interest		14,835		2,727	486	-	-	-	-
	122,764	83,888	53,711	35,952	20,972	-	-	-	-
2022 Rotary Mower									
Principal	25,383	24,631	752	752	-	-	-	-	-
Interest		1,813		3	-	-	-	-	-
	25,383	26,444	752	755	-	-	-	-	-
Principal	148,147	93,682	54,465	33,978	20,487	-	-	-	-
Interest		16,648		2,730	486	-	-	-	-
Total Municipal Golf Debt	148,147	110,331	54,465	36,707	20,973	-	-	-	-

Landfill Fund

2020 Motor Grader Lease

Principal	259,366	138,687	120,679	28,695	29,657	30,650	31,677	-	-
Interest		25,864		4,215	3,253	2,260	1,233	-	-
Total Landfill Debt	259,366	164,551	120,679	32,910	32,910	32,910	32,910	-	-

CAPITAL IMPROVEMENTS

FY 2025-2029 Capital Plan

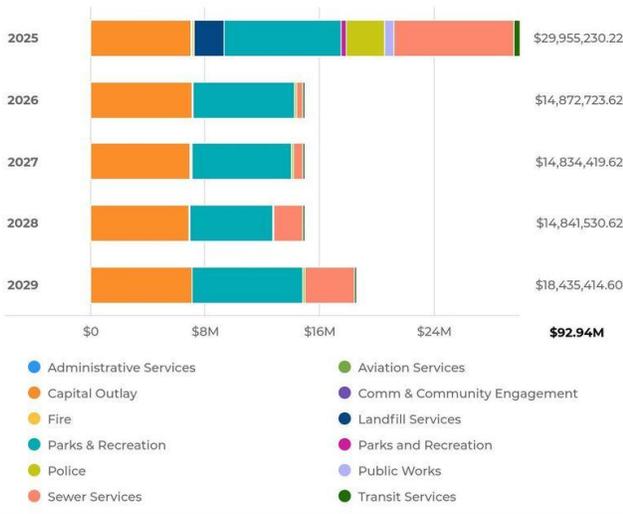
The FY2025-2029 Capital Plan consists of projects and equipment for the CIP, Parks Sales Tax, and department capital needs.

The most recent voter-approved CIP Plan kicks off in FY2025 with plans for the construction of a new South Side Fire Station #10, renovations to the Civic Arena restrooms and City Hall elevators, and body/dash cameras for the Police Department. CIP funds will also contribute on an annual basis to such programs as: the airport, concrete street improvements, sidewalks, and urban trails.

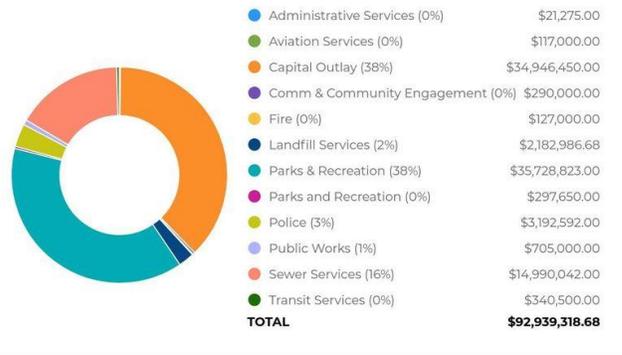
The Parks Tax is planned to be utilized this fiscal year for large projects including the addition of the north side splash complex, renovation of the Hyde Park pool house, and phase two of Hyde Park aquatics. Other funding will go towards the renovation of the Felix Street Square stage, improvements to the Holiday Parks lighting, fencing at Phil Wech Stadium, and new lighting at the Noyes complex.

Other capital needs include a critical replacement of blowers at Water Protection Plant, Police vehicles and equipment and Fire station concrete and HVAC repairs. Along with heavy equipment necessities, Landfill will add a scale this year and continue cell construction. Transit requires new vehicle replacements and plans renovations to restroom facilities and fueling system along with relocating their dispatch department.

Capital Costs By Department (per year)

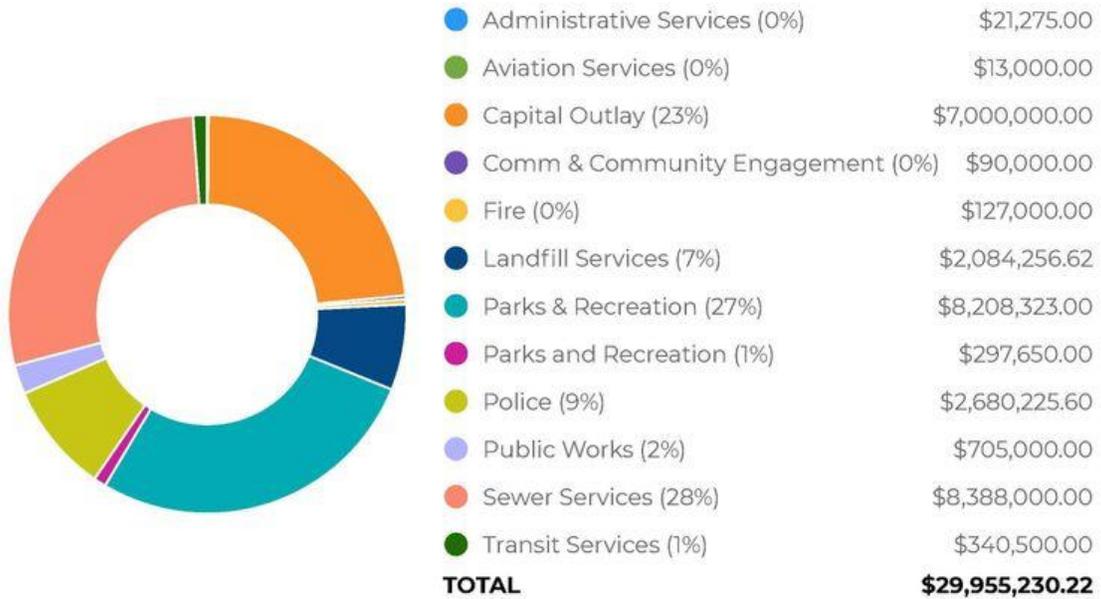


Capital Costs By Department (all years)



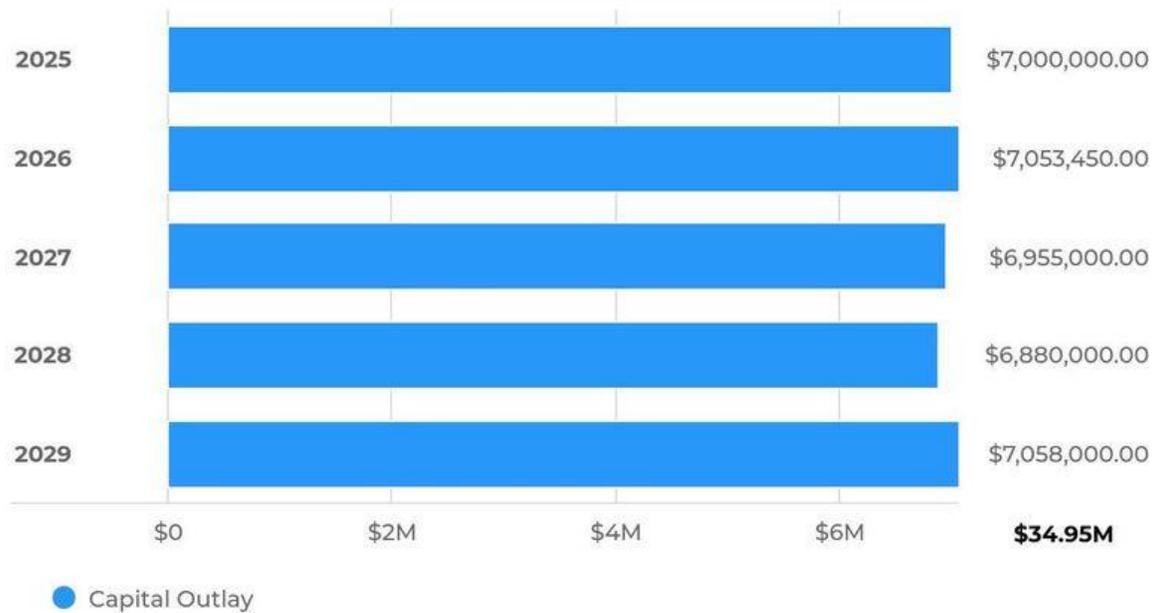
FY2025 Capital Plan

Capital Costs By Department for FY2025



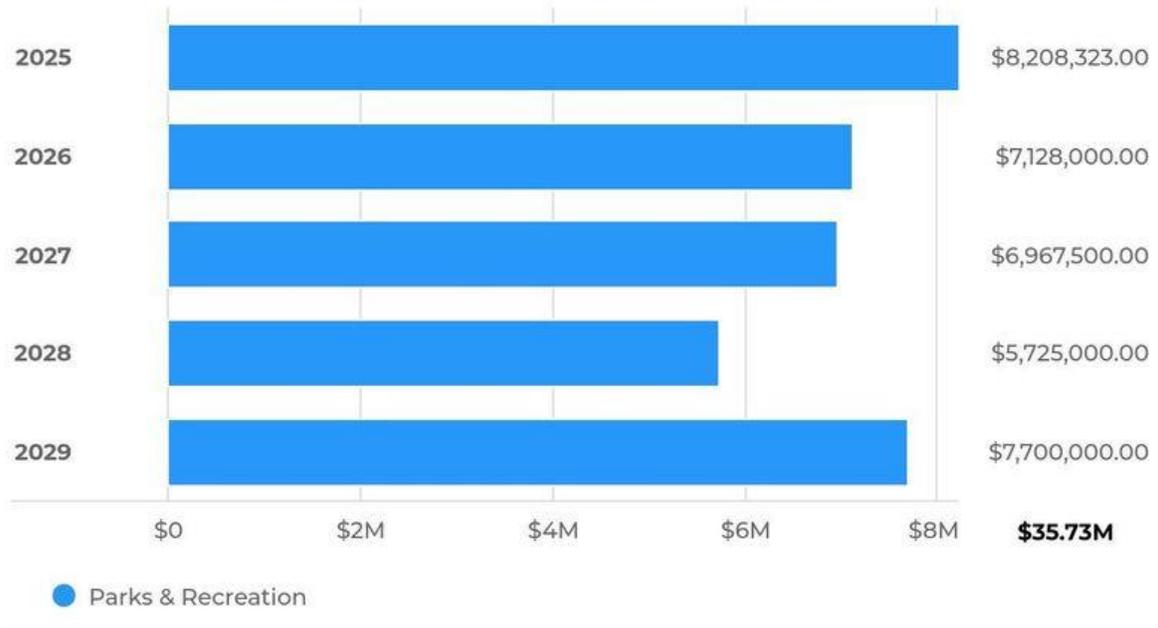
1/2 Cent Capital Improvement Program

Capital Costs By Department (per year)



1/2 Cent Parks Tax Fund

Capital Costs By Department (per year)



**CIP BY PURPOSE AND YEAR
FISCAL YEARS 2024/2025 TO 2029/2030**

Fund	Department	Type	Category	CIP #'s	Project	FY24	FY24	FY25	Five Year CIP Plan					FY25 - FY30	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total	
190	17	Bldg	M	253820	Future Wyeth-Tootle Improvement Projects	50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
190 Total						50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	300,000
398	40	Bldg	CIP19	319810	Wyeth Tootle	97,747	-	-	-	-	-	-	-	-	-
398	40	Bldg	CIP24	324000	Southside Fire Station #10	-	-	2,470,000	1,820,000	-	-	-	-	-	4,290,000
398	40	Bldg	CIP24	324005	Fire HQ Renovation & Expansion	-	-	-	-	-	-	3,178,000	-	-	3,178,000
398	50	Bldg	CIP19	319525	Joyce Raye Patterson Senior Center restroom	175,000	175,000	-	-	-	-	-	-	-	-
398	50	Bldg	CIP19	319540	Hyde Park Water Feature	-	566,007	-	-	-	-	-	-	-	-
398	60	Bldg	CIP19	319310	Animal Shelter	1,000,000	1,000,000	-	-	-	-	-	-	-	-
398 Total						1,272,747	1,741,007	2,470,000	1,820,000	-	-	3,178,000	-	-	7,468,000
460	80	Bldg	T	460445	Replace Floors-Transit Admin Bldg	25,000	25,000	-	-	-	-	-	-	-	-
460	80	Bldg	T	460475	HyVee Walmart Transfer Centers	100,000	100,000	-	-	-	-	-	-	-	-
460	80	Bldg	T	460500	Replace Damaged of Damaged Solar Bus Stops	-	-	18,000	-	-	-	-	-	-	18,000
460	80	Bldg	T	460505	Relocate Dispatch Dept	-	-	75,000	-	-	-	-	-	-	75,000
460	80	Bldg	T	460495	Repair Restroom 6th Angelique	-	-	10,000	-	-	-	-	-	-	10,000
460	80	Bldg	T	460480	Transit Bus Shelters	25,000	25,000	-	-	-	-	-	-	-	-
460 Total						150,000	150,000	103,000	-	-	-	-	-	-	103,000
		Bldg Total				1,472,747	1,891,007	2,623,000	1,870,000	50,000	50,000	3,228,000	50,000	-	7,871,000
420	80	CMOM	SW	242010	Update Aerial Photography	-	-	-	30,696	-	33,201	-	35,910	-	99,807
420	80	CMOM	SW	251010	CMOM Consolidated Repairs	2,000,000	2,000,000	2,500,000	2,500,000	2,500,000	3,000,000	-	-	-	10,500,000
420	80	CMOM	SW	251910	GPS equipment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000	-	155,000
420	80	CMOM	SW	250515	Travel Vacuum Replacement	-	-	95,000	-	-	-	-	-	-	95,000
420	80	CMOM	SW	284100	Wet Weather Treatment	-	-	-	-	-	1,500,000	2,500,000	2,500,000	-	6,500,000
420	80	CMOM	SW	219300	Plant Energy Project Phase 1	-	11,500,000	-	-	-	-	-	-	-	-
420	80	CMOM	SW	260510	Rolling Stock Pickups	-	-	-	102,752	-	-	121,666	113,878	-	338,296
420	80	CMOM	SW	260515	Rolling Stock Dump Trucks	-	-	-	367,744	-	-	-	-	-	367,744
420	80	CMOM	SW	260520	Rolling Stock Utility Trucks	-	-	-	97,344	-	-	-	-	-	97,344
420	80	CMOM	SW	260525	Rolling Stock Sweeper	-	-	-	173,056	-	187,177	-	202,451	-	562,684
420	80	CMOM	SW	270510	TV Van	-	-	-	-	281,216	-	-	-	-	281,216
420	80	CMOM	SW	270515	Rolling Stock Jet Rod	-	-	-	-	393,702	-	-	-	-	393,702
420	80	CMOM	SW	280500	Rolling Stock Heavy Equipment	-	-	-	-	-	312,352	851,657	442,862	-	1,606,871
420	80	CMOM	SW	240510	Sewer Maint Vactor	515,000	515,000	-	-	-	-	-	-	-	-
420 Total						2,540,000	14,040,000	2,620,000	3,296,592	3,199,918	5,057,730	3,498,323	3,325,101	-	20,997,664
		CMOM Total				2,540,000	14,040,000	2,620,000	3,296,592	3,199,918	5,057,730	3,498,323	3,325,101	-	20,997,664
420	80	Col	SW	209001	SSJISD PS - Force Main Investigation & Repair	1,500,000	1,500,000	-	-	-	-	-	-	-	-
420 Total						1,500,000	1,500,000	-	-	-	-	-	-	-	-
		Col Total				1,500,000	1,500,000	-	-	-	-	-	-	-	-
420	80	CSO	SW			-	-	-	-	-	-	-	-	-	-
420 Total						-	-	-	-	-	-	-	-	-	-
		CSO Total				-	-	-	-	-	-	-	-	-	-
398	50	Eq	CIP19	319590	Horace Mann Renovation	100,077	100,077	-	-	-	-	-	-	-	-
398	50	Eq	CIP19	249545	Skateboard/bike park at Bartlett Park	400,000	400,000	-	-	-	-	-	-	-	-
398	50	Eq	CIP19	249555	Hochman Park Playground	100,000	100,000	-	-	-	-	-	-	-	-
398	80	Eq	CIP24	324110	City Hall Elevators	-	-	750,000	-	-	-	-	-	-	750,000
398	30	Eq	CIP24	324030	911 Phone System	-	-	-	500,000	-	-	-	-	-	500,000
398	30	Eq	CIP24	324040	Police Vehicle Radios	-	-	-	350,950	-	-	-	-	-	350,950
398	50	Eq	CIP19	239575	Rest Square Park Playground	35,000	35,000	-	-	-	-	-	-	-	-
398	30	Eq	CIP24	324035	Body/Dash Cameras	-	-	950,000	-	-	-	-	-	-	950,000

**CIP BY PURPOSE AND YEAR
FISCAL YEARS 2024/2025 TO 2029/2030**

Fund	Department	Type	Category	CIP #'s	Project	FY24	FY24	FY25	Five Year CIP Plan					FY25 - FY30	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total	
398 Total						635,077	635,077	1,700,000	850,950	-	-	-	-	-	2,550,950
430	50	Eq	GLF	413000	Rotary Mower Lease	9,067	9,067	756	-	-	-	-	-	-	756
430	50	Eq	GLF	430165	Sprinklers Sod Nurseries	9,500	9,500	-	-	-	-	-	-	-	-
430 Total						18,567	18,567	756	-	-	-	-	-	-	756
460	80	Eq	T	460450	Fuel Island Repairs	-	-	60,000	-	-	-	-	-	-	60,000
460	80	Eq	T	460490	Transit Facility Generator	-	-	75,000	-	-	-	-	-	-	75,000
460 Total						-	-	135,000	-	-	-	-	-	-	135,000
		Eq Total				653,644	653,644	1,760,756	850,950	-	-	-	-	-	2,686,706
420	80	Exp	SW	253010	System Expansion Projects	150,000	-	150,000	150,000	150,000	150,000	-	-	-	600,000
420 Total						150,000	-	150,000	150,000	150,000	150,000	-	-	-	600,000
		Exp Total				150,000	-	150,000	150,000	150,000	150,000	-	-	-	600,000
398	20	Fac	CIP19	249000	City Hall Window Replacement	3,200,000	3,200,000	-	-	-	-	-	-	-	-
398	20	Fac	CIP19	249500	City Hall Masonry Restoration	-	-	477,595	-	-	-	-	-	-	477,595
398	20	Fac	CIP19	203980	Annual Energy Lease Payment	192,122	192,122	192,122	192,644	192,651	187,574	187,574	187,574	1,140,139	
398	50	Fac	CIP19	319510	Aquatic Center (gutter/drain)	448,910	448,910	-	-	-	-	-	-	-	
398	50	Fac	CIP19	229530	Krug Park Ampitheater	500,000	500,000	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319535	Krug Park retaining wall	50,042	50,042	-	-	-	-	-	-	-	
398	50	Fac	CIP19	239535	Krug Children's Circus	464,566	464,566	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319587	Missouri Theater Upgrades	6,416	6,416	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319600	Corby Grove Restroom	241,410	241,410	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319605	Eagles Field Conc/Restrooms	351,611	351,611	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319610	Hochmann Park Restroom	241,410	241,410	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319615	Hyde Park Restroom	482,820	482,820	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319620	Northside Complex Restroom	178,078	178,078	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319625	NE City Park Restroom	235,554	235,554	-	-	-	-	-	-	-	
398	50	Fac	CIP19	319630	Bartlett Park Restroom	241,410	241,410	-	-	-	-	-	-	-	
398	80	Fac	CIP19	249010	Asphalt Streets	900,000	900,000	-	-	-	-	-	-	-	
398	50	Fac	CIP24	324045	Civic Arena HVAC	-	-	-	-	3,000,000	-	-	-	3,000,000	
398	50	Fac	CIP24	324055	Mo Theater Seats/Carpets	-	-	-	-	-	-	1,000,000	-	1,000,000	
398	50	Fac	CIP24	324060	Mo Theater Retail Renovation	-	-	-	-	-	500,000	-	-	500,000	
398	50	Fac	CIP24	324065	Pickleball Courts Corby Grove	-	-	-	500,000	-	-	-	-	500,000	
398	50	Fac	CIP24	324050	Civic Arena Restrooms	-	-	2,000,000	-	-	-	-	-	2,000,000	
398	60	Fac	CIP24	324015	Patee Market Sidewalks	-	-	-	192,500	-	-	-	-	192,500	
398	60	Fac	CIP24	324020	Patee Market Parking Lot	-	-	-	30,000	-	-	-	-	30,000	
398	60	Fac	CIP24	324025	Patee Market Doors	-	-	-	105,000	-	-	-	-	105,000	
398	80	Fac	CIP24	324090	Safe Routes to School	-	-	-	500,000	500,000	-	-	-	1,000,000	
398	80	Fac	CIP24	324100	Eastowne Business Infrastructure	-	-	-	-	-	-	3,000,000	-	3,000,000	
398	80	Fac	CIP24	324105	City Hall/Civic Center Park Improvements	-	-	-	1,500,000	-	-	-	-	1,500,000	
398	80	Fac	CIP24	324085	Sidewalk Grant Program	150,000	150,000	180,000	180,000	180,000	180,000	180,000	-	900,000	
398	80	Fac	CIP24	324075	Concrete Street Improvements	-	-	250,000	625,000	625,000	500,000	500,000	-	2,500,000	
398	80	Fac	CIP19	239020	22nd Street Sidewalks (Gooding to Mansfield)	7,581	7,581	460,469	-	-	-	-	-	460,469	
398	80	Fac	CIP19	319025	36th Street Sidewalks	-	-	442,750	-	-	-	-	-	442,750	
398	80	Fac	CIP19	319635	Sylvania/Charles Infrastructure	-	-	1,176,450	-	-	-	-	-	1,176,450	
398	80	Fac	CIP24	324095	Urban Trail Match	100,000	100,000	200,000	550,000	750,000	500,000	500,000	-	2,500,000	
398	80	Fac	CIP24	324070	Airport Capital Funds	100,000	100,000	200,000	200,000	200,000	200,000	200,000	-	1,000,000	
398 Total						8,091,930	8,091,930	5,579,386	4,575,144	5,447,651	2,067,574	5,567,574	187,574	23,424,903	
400	80	Fac	A	413020	Rehab general aviation apron - Phase 1	-	-	-	-	5,000,000	-	-	-	5,000,000	

**CIP BY PURPOSE AND YEAR
FISCAL YEARS 2024/2025 TO 2029/2030**



Fund	Department	Type	Category	CIP #'s	Project	FY24	FY24	FY25	Five Year CIP Plan					FY25 - FY30
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total
						2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	
400	80	Fac	A	413065	Taxiway (hot spot) Construction (Delta)	-	-	-	1,900,000	-	-	-	-	1,900,000
400	80	Fac	A	413145	Runway 17/35 Pavement Mnt, edge light rehab,	305,624	305,624	-	-	-	-	-	-	-
400	80	Fac	A	413100	Runway 35 MALSR Installation	-	-	-	3,000,000	-	-	-	-	3,000,000
400	80	Fac	A	413084	Aviation Complex Phase 3 Tower	17,000,000	17,000,000	-	-	-	-	-	-	-
400	80	Fac	A	413086	Aviation Complex Phase 4 SRE Bldg	4,000,000	-	-	-	-	-	-	-	-
400	80	Fac	A	413150	Obstruction Removal (tree clearing along NW bl	-	-	-	250,000	-	-	-	-	250,000
400	80	Fac	A	413165	Construct Taxilane and Parking Lot	-	-	-	630,000	-	-	-	-	630,000
400 Total						21,305,624	17,305,624	-	5,780,000	5,000,000	-	-	-	10,780,000
410	80	Fac	PHN	205146	Mosaic Garage Loan Payoff	253,852	253,852	958,290	-	-	-	-	-	958,290
410 Total						253,852	253,852	958,290	-	-	-	-	-	958,290
430	50	Fac	PHN			-	-	-	-	-	-	-	-	-
430 Total						-	-	-	-	-	-	-	-	-
460	80	Fac	T			-	-	-	-	-	-	-	-	-
460 Total						-	-	-	-	-	-	-	-	-
470	80	Fac	L	470525	Cell Construction Area 7b	-	52,028	-	-	-	-	-	-	-
470	80	Fac	L	470585	Cell Construction Area 3 Stage 8	-	-	860,000	-	-	-	-	-	860,000
470	80	Fac	L	470605	Scale Addition Improvement	-	-	140,000	-	-	-	-	-	140,000
470	80	Fac	L	470570	Landfill Shop Floor Replacement	125,000	125,000	-	-	-	-	-	-	-
470 Total						125,000	177,028	1,000,000	-	-	-	-	-	1,000,000
		Fac Total				29,651,406	25,703,434	6,537,676	10,355,144	10,447,651	2,067,574	5,567,574	187,574	35,163,193
460	80	Lnd	T			-	-	-	-	-	-	-	-	-
460 Total						-	-	-	-	-	-	-	-	-
470	80	Lnd	L	470580	Permitting Next Cell Area	215,000	215,000	200,000	-	-	-	-	-	200,000
470 Total						215,000	215,000	200,000	-	-	-	-	-	200,000
		Lnd Total				215,000	215,000	200,000	-	-	-	-	-	200,000
001	80	SIMR	Use	253030	Use Tax Concrete Street Repairs	200,000	200,000	200,000	200,000	-	-	-	-	400,000
001	80	SIMR	Use	253020	Use Tax Street Repairs	3,900,000	4,730,800	3,500,000	3,500,000	-	-	-	-	7,000,000
001	80	SIMR	Use	253032	Use Tax Stockyards Expressway	-	-	200,000	-	-	-	-	-	200,000
001	80	SIMR	Use	253034	Use Tax King Hill Overlay	-	-	80,000	-	-	-	-	-	80,000
001 Total						4,100,000	4,930,800	3,980,000	3,700,000	-	-	-	-	7,680,000
398	80	SIMR	CIP24	324080	Cook Road Improvements	-	-	-	-	-	2,000,000	1,500,000	-	3,500,000
398	50	SIMR	GO Bond		Bridges Final Phase	500,000	500,000	500,000	-	-	-	-	-	500,000
398	80	SIMR			Cook Road (I-229 to SJ Avenue)	-	-	-	-	-	-	-	-	-
398 Total						500,000	500,000	500,000	-	-	2,000,000	1,500,000	-	4,000,000
		SIMR Total				4,600,000	5,430,800	4,480,000	3,700,000	-	2,000,000	1,500,000	-	11,680,000
398	10	SW	CIP			-	-	-	-	-	-	-	-	-
398 Total						-	-	-	-	-	-	-	-	-
		SW Total				-	-	-	-	-	-	-	-	-
398	40	Veh	CIP24	324010	Ladder Truck 7	-	-	-	-	1,700,000	-	-	-	1,700,000
398 Total						-	-	-	-	1,700,000	-	-	-	1,700,000
106	50	Veh	Parks Tax	250600	Rolling Stock & Equipment	290,000	290,000	600,000	500,000	400,000	400,000	-	400,000	2,300,000
106	50	Fac	Parks Tax	220605	Fairview Golf Course Ponds/Bridges	1,220,462	1,220,462	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	250615	Park Sidewalks	-	-	400,000	175,000	-	177,000	-	-	752,000
106	50	Bldg	Parks Tax	220620	Missouri Theater Cove Lighting	49,497	49,467	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	220625	Corby Pond Docks	17,788	178,877	-	-	-	-	-	-	-
106	50	Bldg	Parks Tax	220645	Missouri Theater Roof	213,290	213,290	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	230655	Krug Park Amphitheater	6,175,000	6,175,000	-	-	-	-	-	-	-

**CIP BY PURPOSE AND YEAR
FISCAL YEARS 2024/2025 TO 2029/2030**

Fund	Department	Type	Category	CIP #'s	Project	FY24	FY24	FY25	Five Year CIP Plan					FY25 - FY30	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030		
106	50	Fac	Parks Tax	230655	Krug Park Castle ADA Solution	475,000	475,000	-							-
106	50	Fac	Parks Tax	230655	Krug Park Children's Circus Area	1,140,000	-	-							-
106	50	Bldg	Parks Tax	220675	Remington Nature Center HVAC	360,000	360,000	-							-
106	50	Bldg	Parks Tax	220680	Park Maintenance Mechanic's Building	-	-	-	55,000						55,000
106	50	Bldg	Parks Tax	220685	Park Maintenance Storage Space	-	-	-	240,000						240,000
106	50	Fac	Parks Tax	220690	East Side Park	-	-	-	2,400,000						2,400,000
106	50	Fac	Parks Tax	230605	Phil Welch Stadium Grandstand Roof	574,959	574,959	-							-
106	50	Fac	Parks Tax	230630	Park Shelters	100,000	100,000	100,000	-	180,000	100,000				380,000
106	50	Fac	Parks Tax	230635	Bartlett Park Ball Field Hillside	200,000	200,000	-							-
106	50	Fac	Parks Tax	230640	Disc Golf Course	7,615	7,615	-							-
106	50	Fac	Parks Tax	250645	Parks Native Planting	-	-	29,823	-						29,823
106	50	Eq	Parks Tax	230670	Phil Welch Scoreboard	65,000	65,000	-							-
106	50	Fac	Parks Tax	250620	Noyes Horseshoe Court Lighting	-	-	82,500	-						82,500
106	50	Fac	Parks Tax	250625	Noyes Complex Tennis Court Lighting	-	-	341,000	-						341,000
106	50	Fac	Parks Tax	250630	Northside Complex Tennis Court Lighting	110,000	110,000	-							-
106	50	Fac	Parks Tax	250635	Hyde Park Tennis Court Lighting	-	-	-	110,000						110,000
106	50	Bldg	Parks Tax	250640	RNC Carpet	36,000	36,000	-							-
106	50	Fac	Parks Tax	250650	Phil Welch Stadium Fence	-	-	35,000	-						35,000
106	50	Fac	Parks Tax	250655	Fairview Golf Course Irrigation	250,000	250,000	-							-
106	50	Bldg	Parks Tax	250660	Missouri Theater Fly System	-	-	-		10,000					10,000
106	50	Fac	Parks Tax	250662	Bartlett Park Upper Field Lighting	-	-	-		165,000					165,000
106	50	Bldg	Parks Tax	250664	Civic Arena Roof	-	-	-		400,000					400,000
106	50	Fac	Parks Tax	250666	Hyde Park Field #6	-	-	-	750,000						750,000
106	50	Fac	Parks Tax	250668	Phil Welch Stadium Grandstand Seating	400,000	400,000	-							-
106	50	Fac	Parks Tax	250670	Phil Welch Stadium Grandstand Concrete	400,000	400,000	-							-
106	50	Fac	Parks Tax	250672	South Park Restroom/Concession Building	-	-	-	380,000						380,000
106	50	Fac	Parks Tax	230655	Krug Park Castle	1,425,000	1,425,000	-							-
106	50	Fac	Parks Tax	250676	Krug Park Castle Restrooms	285,000	285,000	-							-
106	50	Fac	Parks Tax	250684	Krug Park Shelters	80,750	80,750	-							-
106	50	Fac	Parks Tax	250680	Krug Park Upper Restrooms	261,250	261,250	-							-
106	50	Bldg	Parks Tax	250682	Bode Ice Arena Roof	-	-	-	588,000						588,000
106	50	Fac	Parks Tax	250678	Bode Complex Basketball Surface	207,800	207,800	-							-
106	50	Fac	Parks Tax	250686	College Hill Retaining Walls/Fencing	-	-	-	350,000						350,000
106	50	Bldg	Parks Tax	250688	Remington Nature Center Beams	-	-	-		500,000					500,000
106	50	Fac	Parks Tax	250690	Lion's Field Lighting	-	-	-		165,000					165,000
106	50	Bldg	Parks Tax	250692	Missouri Theater Marquee	150,000	150,000	-							-
106	50	Bldg	Parks Tax	250694	Northside Complex Shelter Building	300,000	300,000	-							-
106	50	Fac	Parks Tax	250696	Northside Complex Splash Park	-	-	1,800,000							1,800,000
106	50	Eq	Parks Tax	250698	JRP Kitchen Equipment	99,600	99,600	-	-						-
106	50	Fac	Parks Tax	260640	Northside Complex Concrete	48,000	48,000	-							-
106	50	Fac	Parks Tax	290620	Northside Complex Electrical	110,000	110,000	-							-
106	50	Eq	Parks Tax	260610	RNC Aquarium Filtering System	-	-	-			33,000				33,000
106	50	Fac	Parks Tax	260615	Holiday Parks Christmas Lighting	-	-	40,000	-						40,000
106	50	Fac	Parks Tax	260620	Hyde Park Playground	-	-	-		250,000					250,000
106	50	Fac	Parks Tax	260625	John Lucas Park Playground	-	-	-		250,000					250,000
106	50	Fac	Parks Tax	260630	Krug Park Playground	250,000	250,000	-							-
106	50	Fac	Parks Tax	260635	Krug Park Upper Parking Retaining Wall	156,750	156,750	-							-

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Fund	Department	Type	Category	CIP #'s	Project	FY24	FY24	FY25	Five Year CIP Plan					FY25 - FY30	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total	
106	50	Fac	Parks Tax	260645	Krug Park Stone Walls	1,425,000	142,500	-	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270605	Krug Park Upper Tunnel	475,000	475,000	-	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270630	Bode Complex Pickle Ball Surface	74,700	74,700	-	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270615	Felix Street Square Stage	-	-	1,000,000	-	-	-	-	-	-	1,000,000
106	50	Fac	Parks Tax	270620	John Lucas Park Restroom/Concession	-	-	-	380,000	-	-	-	-	-	380,000
106	50	Fac	Parks Tax	270625	Noyes Complex Restroom/Concessions	-	-	-	600,000	-	-	-	-	-	600,000
106	50	Fac	Parks Tax	270610	Hyde Park Pool House	-	-	1,350,000	-	-	-	-	-	-	1,350,000
106	50	Fac	Parks Tax	270635	Lion's Field Concession/Restrooms	-	-	-	300,000	-	-	-	-	-	300,000
106	50	Fac	Parks Tax	270640	Hochman Field Lighting	-	-	-	-	247,500	-	-	-	-	247,500
106	50	Fac	Parks Tax	270645	Bode Arena Interior Renovation	-	-	-	-	3,400,000	-	-	-	-	3,400,000
106	50	Bldg	Parks Tax	280605	Bode Ice Arena Ice Floor	-	-	-	-	1,000,000	-	-	-	-	1,000,000
106	50	Fac	Parks Tax	280620	Bartlett Park Upper Field Restrooms	-	-	-	-	-	360,000	-	-	-	360,000
106	50	Fac	Parks Tax	280625	Patee Park Fountain	-	-	-	-	-	150,000	-	-	-	150,000
106	50	Bldg	Parks Tax	290605	Aquatic Project - Indoor	-	-	-	-	-	-	7,700,000	-	-	7,700,000
106	50	Fac	Parks Tax	290610	Hyde Park Aquatics Phase II	-	-	2,430,000	-	-	-	-	-	-	2,430,000
106	50	Fac	Parks Tax	290615	Hyde Park Outdoor Rec Corridor	-	-	-	-	-	825,000	-	-	-	825,000
106	50	Bldg	Parks Tax	290640	Horace Mann Building HVAC	-	-	-	-	-	1,600,000	-	-	-	1,600,000
106	50	Bldg	Parks Tax	290625	Horace Mann Bldg Restrooms	-	-	-	-	-	750,000	-	-	-	750,000
106	50	Fac	Parks Tax	290630	Corby Grove Pickleball Courts	-	-	-	300,000	-	-	-	-	-	300,000
106	50	Fac	Parks Tax	290635	RNC Outdoor Restrooms	-	-	-	-	-	330,000	-	-	-	330,000
106	50	Fac	Parks Tax	290645	REC Center Parking Lot	-	-	-	-	-	500,000	-	-	-	500,000
106	50	Fac	Parks Tax	290650	Northside Complex Ball Field	-	-	-	-	-	500,000	-	-	-	500,000
106	50	Eq	Parks Tax	280610	Bode Ice Arena Refrigeration System	720,000	720,000	-	-	-	-	-	-	-	-
106 Total						18,153,461	15,892,020	8,208,323	7,128,000	6,967,500	5,725,000	7,700,000	400,000	36,128,823	
460	80	Veh	T	460430	Replace Staff Van	-	-	35,000	-	-	-	-	-	-	35,000
460	80	Veh	T	460470	Maintenance Truck	-	-	67,500	-	-	-	-	-	-	67,500
460 Total						-	-	102,500	-	-	-	-	-	102,500	
470	80	Veh	L	470560	Landfill Compactor	1,400,000	1,400,000	-	-	-	-	-	-	-	-
470	80	Veh	L	470565	Pickup 3/4 Ton	60,000	60,000	-	-	-	-	-	-	-	-
470	80	Veh	L		Undercarriage Replacement	30,000	30,000	-	-	-	-	-	-	-	-
470	80	Veh	L	470400	Excavator Lease Payment	37,543	37,543	37,543	37,543	-	-	-	-	-	75,086
470	80	Veh	L	470405	Motor Grader Lease Payment	32,910	32,910	32,910	32,910	32,910	32,910	32,910	-	-	131,640
470	80	Veh	L	470590	CAT D7 Bulldozer	-	-	809,981	-	-	-	-	-	-	809,981
470	80	Veh	L	470595	Trash Pump	-	-	41,366	-	-	-	-	-	-	41,366
470 Total						1,560,453	1,560,453	921,800	70,453	32,910	32,910	-	-	1,058,073	
Veh Total						37,867,375	33,344,493	17,440,946	14,326,453	15,667,910	11,482,910	15,400,000	800,000	75,118,219	
420	80	WWTP	SW	254550	Pump Motor Repalce-HE	-	-	443,000	-	-	-	-	-	-	443,000
420	80	WWTP	SW	256555	Blower Replacement	-	-	7,800,000	-	-	-	-	-	-	7,800,000
420	80	WWTP	SW	252420	Water Quality Education Program	25,000	25,000	25,000	25,000	25,000	25,000	-	-	-	100,000
420	80	WWTP	SW	256550	Lab Equipment WP	-	-	150,000	-	-	-	-	-	-	150,000
420 Total						25,000	25,000	8,418,000	25,000	25,000	25,000	-	-	8,493,000	
WWTP Total						25,000	25,000	8,418,000	25,000	25,000	25,000	-	-	8,493,000	
Grand Total						60,646,711	67,036,358	37,097,055	27,446,139	22,572,979	15,108,214	21,493,897	3,962,675	127,680,959	

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Accounting: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem Taxes: General Property Taxes levied on the assessed valuation of real and personal property.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Period: Unless otherwise stated, refers to the twelve-month fiscal year commencing July 1 and concluding June 30.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Appropriation Ordinance: The official document adopted by the City Council establishing the legal authority to incur obligations and to make expenditures of resources.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Projects Fund: A Governmental Type Fund utilized to account for current financial resources and expenditures related to the acquisition, construction, or repair of capital projects other than those financed by a Proprietary Type (Enterprise) Fund.

Capital Outlay: Purchases of fixed assets having a value equal to or greater than five thousand dollars (\$5,000) and having an estimated economic useful life of more than one (1) year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Community Development Block Grant (CDBG): A Federal grant awarded to the City through the United States of Housing & Urban Development (HUD), whose objective is to provide decent housing, a suitable living environment and expanding economic opportunities for low to moderate income persons.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: A Governmental Type Fund utilized to account for current property tax receipts, the use of which is restricted for payment of the City's General Obligation (G.O.) Bond debt.

Department: A major budgetary unit of organization in the City, which has been assigned overall management responsibility for an operation or a group of related operations and activities within a functional area. Departments are often comprised of one or more program reporting entities in one or more funds.

Economic Activity Taxes: Commonly referred to as EATS, this is the term used in TIF projects to refer to 50% of the total additional revenue from taxes that are imposed by the City or other taxing districts, which are generated by economic activities (e.g., sales tax, utility taxes) within the Redevelopment Area designated by the TIF Commission and approved by City Council.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: Unless otherwise stated, refers to the twelve-month fiscal year commencing July 1 and concluding June 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Fees: A franchise fee assessed major utility companies for the privilege of using public right-of-way and property within the City limits. The City currently assesses franchise fees to Evergy, Spire Gas, AT&T, and Missouri American Water Company.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The amount by which the reported value of assets exceeds the reported value of its liabilities in a particular Fund. Fund balance is reduced for appropriated expenditures and increased for recorded revenues. GASB 54 dictates the components of fund balance.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfers: Amounts transferred from one fund to another.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long-term Debt: Debt with original maturity in excess of one year from date of issuance.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Payment in Lieu of Taxes: Commonly referred to as PILOTs, this is the term used in TIF projects or in Chapter 100 Agreements to refer to those revenues from real property in the Redevelopment Area as designated by the TIF Commission (when linked to a TIF) and approved by the City Council;. These revenues are used to retire TIF Obligations and pay other reimbursable project costs which taxing districts would have received had the City not adopted the TIF or granted the Chapter 100 tax abatements.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Costs: Cost of wages, salaries, payroll taxes, retirement, and costs of other employee benefits for all City employees.

Police Sales Tax: Voters approved a 20-year half-cent sales tax for the purpose of funding the police department and ensuring the sustainability of public safety.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Public Safety Tax: Voters approved the 2013 half-cent public safety sales tax for a period of twenty (20) years for improving the public safety of the city, including additional police officers, public safety employee salaries and benefits, expenditures on equipment and facilities.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Special Allocation Fund: The fund established by the City into which, as required by State Statute, all PILOTS, EATS, and other TIF revenues are deposited for the purpose of paying redevelopment project costs and TIF obligations.

Special Revenue Fund: A Governmental Type Fund utilized to account for the proceeds from specific revenue sources (other than from trusts or capital improvement projects) the expenditures of which are legally restricted for specific purposes.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.