

CITY OF ST. JOSEPH MISSOURI



New playground at Bartlett Center

ADOPTED BUDGET FOR FISCAL YEAR 2025-2026



City of St Joseph **FY2025-2026 Adopted Budget**



Adopted Version - 6/09/2025

TABLE OF CONTENTS

Introduction	5
Members of the City Council	6
Management Team & Advisory Bodies	7
Strategic Plan	8
Transmittal Letter	10
Revenue Discussion	15
Demographics	23
Budget Process	27
Organization Chart	29
Fund Structure	30
Basis of Budgeting	32
Financial Policies	33
Budget Overview	38
Fund Balance Overview FY26	39
Personnel Summary	40
Fund Summaries	41
General Fund	42
Streets Maintenance Fund	50
Street Enhancement Use Tax Fund	54
Marijuana Tax Fund	57
Parks Maintenance Fund	59
Parks Sales Tax Fund	63
2011 Transient Guest Tax Fund	67
National Opioid Settlement Fund	69
Public Safety Fund	71
Police Sales Tax Fund	77
Radio Tower Maintenance Fund	81
Community Development Fund	86
Special Allocation Fund	92
American Rescue Plan Fund	96
Gaming Initiatives Fund	99
St. Joseph Museums Tax Fund	102
Debt Service Fund	106
Capital Projects Fund	110
Aviation Fund	114
Public Parking Fund	118
Water Protection Fund	122
Municipal Golf Fund	126
Mass Transit Fund	130
Landfill Fund	134
Funding Sources	138
Total Revenue	139
Sales Tax	147

Property Tax	150
Utilities	155
License & Permit Fees	157
Fines	161
Rental Fees	164
Miscellaneous Fees	167
Parks & Recreation Fees	171
User Charges	175
Sewer User Charges	177
Landfill Charges	179
Grants & Entitlements	181
All Other Revenues	184
Departments	189
General Government	190
Mayor & City Council	193
City Clerk	199
City Manager	202
Technology	209
Human Resources	213
Finance	218
Municipal Court	227
Planning & Community Development	230
Public Safety	239
Police	242
Police Sales Tax	259
Fire	262
Public Safety Tax	274
Health	278
Parks & Recreation	293
Civic Facilities	305
Parks Maintenance	313
Parks Sales Tax	317
Golf	319
Public Works	323
Public Works Admin/Streets Admin	329
Street Maintenance (SIMR)	336
Aviation	348
Public Parking	356
Water Protection	363
Transit	367
Landfill	371
Non-Departmental	375
Gaming	377
St. Joseph Museums	381
American Rescue Plan Act	383
Special Allocations	388
Debt Service	390
Capital Projects	392
Debt	398

Debt Limit & Margin	399
Debt Summary & Future Debt	401
Capital Improvements	404
FY2026-2030 Capital Plan	405
Appendix	412
Glossary	413

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	Mike Schumacher
Finance Director	Nikki Poirier
City Attorney	Jason Soper/Josh Emberton
City Clerk	Paula Heyde
Fire Chief	Ivan Klippenstein
Human Resources	Amy Cohorst
Civic Facilities	Mary Robertson
Parks, Recreation & Civic Facilities	Jeff Atkins
Planning & Community Development	Nate Pare
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 30, 2025

Honorable Mayor Josendale and members of the City Council,

On behalf of your city staff, please find the proposed city budget for FY2026 attached and in compliance with City Charter Article VI, Section 6.3. The proposed budget projects revenues and expenditures for the period beginning July 1, 2025, and ending June 30, 2026. This budget is subject to amendment based upon your input and guidance, with a planned adoption date of June 9, 2025.

You will find areas of opportunity and challenge in this proposed budget as you review the individual funds, expenses and revenues.

The format and structure of this budget eliminate interfund transfers, ensuring that expenses are directly recorded in the appropriate fund. This approach provides a clearer picture of how each funding source is allocated, including those covering personnel-related costs. This proposed budget includes anticipated salary savings based on 75% of vacancy rates from the last three fiscal years.

Additionally, this budget begins to incorporate financial planning for future organizational needs and expenses. Without a long-range financial plan, the Council is unable to make informed decisions on current expenses while being mindful of future needs. This, in my opinion, is the largest opportunity facing the organization and must be addressed.

Overall expenses continue to outpace revenue growth, with personnel costs pressuring all funds. We look forward to guidance on how we can address our limited revenue growth and population declines, which restrict our ability to meet both employee needs and our community's expectations. Our housing needs are substantial, and we anticipate utilizing innovative tools to incentivize housing growth.

The City of St. Joseph has been extraordinarily generous to our community through ARPA funds and ongoing support of numerous organizations and events. While this proposed budget maintains that historical generosity, we look forward to your guidance as we move toward focusing on delivering improved core services to the entire community with our limited funds.

The proposed budget includes an assumed 3% across-the-board salary increase for all personnel. It should be noted that labor negotiations are continuing, and this number may change for represented employees. This proposed budget also includes:

- A proposed increase in matching employees' contributions in a retirement account from up to \$15 per paycheck to up to \$50 per paycheck.
- 7.3% increase in health insurance-related costs.
- 1% increase in LAGERS pension-related expenses.
- Tuition reimbursement for employees of up to \$2,500 per employee, with these funds being managed by Human Resources.
- Funding to temporarily hire clients of United Cerebral Palsy of Northwest Missouri, as well as clients of other partner organizations, to assist at our Parks and Civic Facilities.
- Consolidating procurement processes across the organization to enhance purchasing power, improve cost efficiency and ensure adherence to best practices.
- Increases funding to address dangerous buildings by \$150,000.
- Begins to place the organization on a five-year plan for vehicle replacement across the city and other capital needs not addressed through the existing capital plan.
- Contemplates adoption of a 20% minimum fund balance policy for the General Fund, Parks Tax, Police Tax, Riverboat, Museum, Capital Projects, Water Protection, Transit and Landfill.
- Reduces our reliance on temporary staffing services to produce savings, primarily in Parks and Streets.
- Provides adequate funding for staff to obtain appropriate certifications, primarily in Finance, to build on existing expertise and align financial practices with current GFOA standards.

- Increases staffing by two positions at the Landfill, bringing the total staffing across the city to 694 FTE.
- While there is limited flexibility in this proposed budget, we will need to remain thoughtful so we have some ability to respond to the findings from our citizen survey.

The City of St. Joseph team has had a successful year, and your professional staff looks forward to highlighting their accomplishments as well as challenges. Some of their major accomplishments are highlighted in a brief overview below. I am proud to be part of this dedicated team, and this community is fortunate to have such a committed and talented workforce serving them.

Fiscal Year 2025 Accomplishments:

- Health Department: Our new animal shelter design is complete, and the project is moving forward with an anticipated completion date in FY 2026. This department also improved off-site access for health events to enhance service delivery.
- Information Technology: With the addition of a director dedicated to information technology, and through consolidating hardware purchases, a 20% savings has been realized. This team has begun designing a four-year PC lifecycle effort, which will allow for financial planning.
- Landfill: Expanding landfill capacity with the construction of cell 8 is planned to be completed before the start of FY2026, and design will begin on cell 9.
- Planning and Community Development: Provided funding through Community Development Block grants to 13 agencies while also facing increased costs associated with building demolitions.
- Water Protection: Completed improvements to the Faraon Street pump station while also replacing the Casino lift station.
- Human Resources: Implemented an improved hiring process to reduce or eliminate the need for outside staffing services.
- Fire: Completed the second year of providing firefighters with a second set of bunker gear, along with replacing aged firehoses. Three new firetrucks were placed into service (Quint 6, Engine 2 and Engine 8).
- SIMR: Our traffic team started upgrades to replace cable-mounted traffic signals. More than 8,540 linear feet of sewer lining were completed by sewer maintenance, while the stormwater project at 36th and Sacramento streets is near completion.
- Aviation: Our airport team opened our new administrative offices and restaurant space. Additionally, they passed a full FAA review without any negative findings while also receiving a commendation of excellence.
- Police: Substantial equipment upgrades continued this year, with additional work continuing on a fleet expansion to allow police employees to have a take-home vehicle.
- Civic Arena: Restroom improvements continue inside the arena, and our retail spaces are fully occupied at the Missouri Theater.
- Transit: Ridership increased by an impressive 14.1% while enjoying a decrease in overtime costs of more than 5%.
- Parks & Recreation: Over the course of the year our team managed 90 capital projects, valued at \$44,801,425 including the Krug Park improvement project. Staff completed 58 capital projects, valued at \$13,823,734 including upgrades to the park restroom facilities and Phil Welch Stadium.

My thanks to our Finance Department for their hours of work on this budget and their flexibility in implementing an improved format to add transparency and clarity. Without them, this process and document would not be possible.

Mike Schumacher

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.

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 FY24 was \$42,657,123 (including \$5,555,507 in restricted programs); that balance is projected to be \$46,388,075 (including \$5,818,509 in restricted programs) at the conclusion of FY25. The Proposed Budget estimates that balance to increase to \$48,517,158 (including \$6,261,395 in restricted programs) by FY26 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.

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

A. Public Safety Tax Fund. The Public Safety Tax Fund consists of funds generated by the 2014 ½ cent Public Safety Tax. In addition to Police, the fund now includes positions in Fire and Health departments. Funding for these positions was moved during the FY26 budget process to eliminate transfers and achieve transparency. The fund is projected to enter the fiscal year at a fund balance of \$1,381,892 and decrease to \$55,979 by the end of FY26. The fund also pays for materials and services for the Police and Fire Departments.

B. Police Tax. Police Tax also underwent a shift in positions. The fund is now home to a determined number of commissioned officers. Like the Public Safety Tax, the positions were moved to eliminate transfers and gain transparency. In total, the Police Tax Fund is budgeted to realize a surplus of \$2,315,074 and end the fiscal year with a fund balance of \$8,849,309.

C. Street Maintenance Fund. Fuel tax and road and bridge tax proceeds are placed in the Street Maintenance Fund, which includes three programs: Street Maintenance, Traffic, 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. The fund will enter the year with a beginning fund balance of \$2,081,724. The Proposed Budget includes an operating subsidy from General Fund in the amount of \$618,810 to meet expenses and maintain fund balance. With the subsidy, the fund is projected at a fund balance of \$710,530. Maintaining a healthy fund balance is critical to providing 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 seasonal labor. The fund is projected to start the year with a fund balance of \$309,096. The Proposed Budget includes an operating subsidy from General Fund in the amount of \$1,011,461 to meet expenses and maintain fund balance. With the subsidy, the fund is projected to have an ending fund balance of \$206,157.

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. The Special Allocation Fund is projected for a beginning balance of \$1,557,024 and an ending figure of \$2,631,009. The balance of the fund has decreased over the past few years as TIF developments have been fully paid off and dissolved from the fund.

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. All funds were required to be obligated by December 31, 2024. All funds are committed, but budgeted expenses represent those not yet expended. The beginning fund balance is set at \$1,522,247 with a slight increase for an ending projected balance of \$1,577,247.

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 is forced to closed for events such as flooding. Revenues and expenditures are projected as nearly equal and will end with a fund balance of \$797,769.

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 begin the year at \$535,352 with a small increase to \$559,910 which includes restricted funds for capital projects (\$50,000 annually).

I. CDBG 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 balanced budget and projected to end the fiscal year with a balance of \$131,897.

J. Parks Sales Tax Fund. The Parks Sales Tax Fund consists of funds generated by the 2021 ½ cent 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 including the initial phase of the indoor aquatic center. The fund balance is projected to begin at \$2,491,315 and \$440,762 by the end of FY26.

K. CIP Sales Tax. Much like the Parks Sales Tax Fund, the CIP Sales Tax Fund consists of revenues generated by the ½ cent CIP Sales Tax and projects are completed only after funds are received. Projects from both the current and the prior campaign are included in the budget which result in a budgeted deficit, but the fund balance is well in the positive at \$4,006,719 after a projected start of \$8,088,691.

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 subsidy or commitment from the General Fund.

The six enterprise funds are discussed below:

A. Water Protection Fund. The Water Protection Fund receives most of its funding from sewer service fees, fines, and penalties. Those funds are used to pay for ongoing operations and debt service for capital projects. The sewer rate fees are determined by an outside consultant who conducts an annual sewer rate study. With the blower replacement project carrying over into FY26, the fund beginning at \$39,398,858 is projected to operate at a net deficit but end the year with a fund balance of \$33,251,186.

B. Aviation Fund. 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, critical funding sources for the operation of the airport. Operations will require a subsidy of \$385,375 to keep a balanced budget.

C. Parking Fund. The Parking Fund receives downtown parking revenues and funds expenses for facilities and enforcement. With a subsidy from the General Fund to help cover annual maintenance

of the downtown Mosaic Garage, the fund balance is projected to be \$154,343. Staff continue to gather analysis to take steps in returning the fund to consistent profitability and stabilizing parking facilities.

D. Golf Fund. The Golf Fund consists of expenditures and revenue associated with Fairview Municipal Golf Course. The fund is anticipated to operate at a positive fund balance with a subsidy of \$349,311 from the General Fund. The beginning balance is set at \$94,674 and an ending fund balance is projected at \$115,870.

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 986,123 in FY26. The fund is projected to begin the year with a fund balance of \$20,555,255 and close out at \$21,541,378.

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 \$44,390,688 and decrease to a total of \$43,140,394 due to a schedule of capital projects including the construction of a new transfer station. 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.

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 which the revenue is projected. The specific revenue projection technique employed for any given revenue item is discussed periodically in the Revenue Manual and Budget discussions.

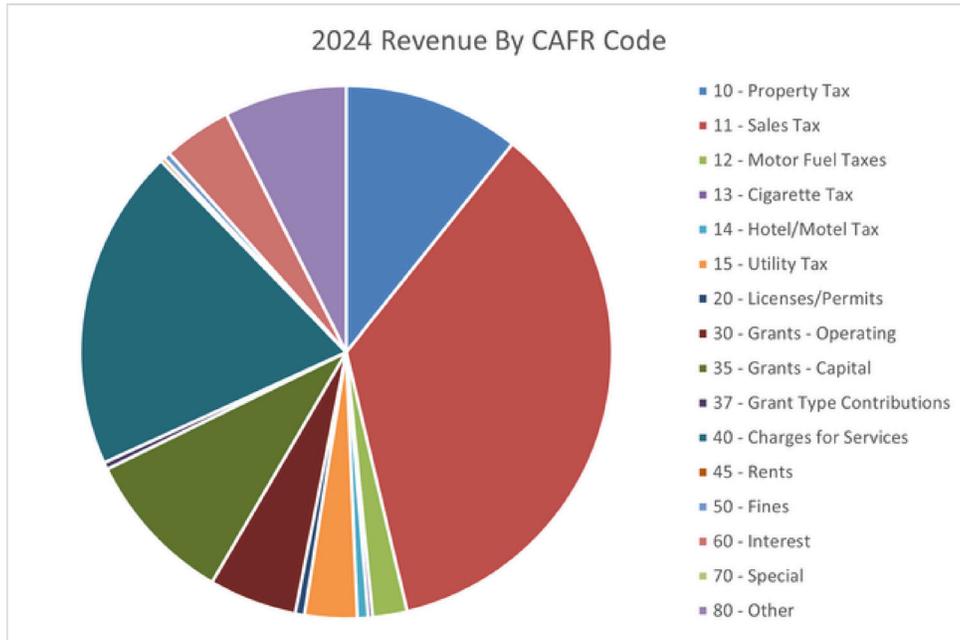
Revenue Projection Techniques

- **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 compile a revenue history for the previous five years, determine the average rate of change, and apply 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 based on facts and circumstances uniquely affecting the revenue item, including actions promulgated by or undertaken by 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 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 compare and reconcile 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 for the operations of the City. Therefore, the following discussions exclude that amount for the purpose of establishing major revenue sources and providing the percentage of support provided whenever such issues are anticipated.



Revenue Sources

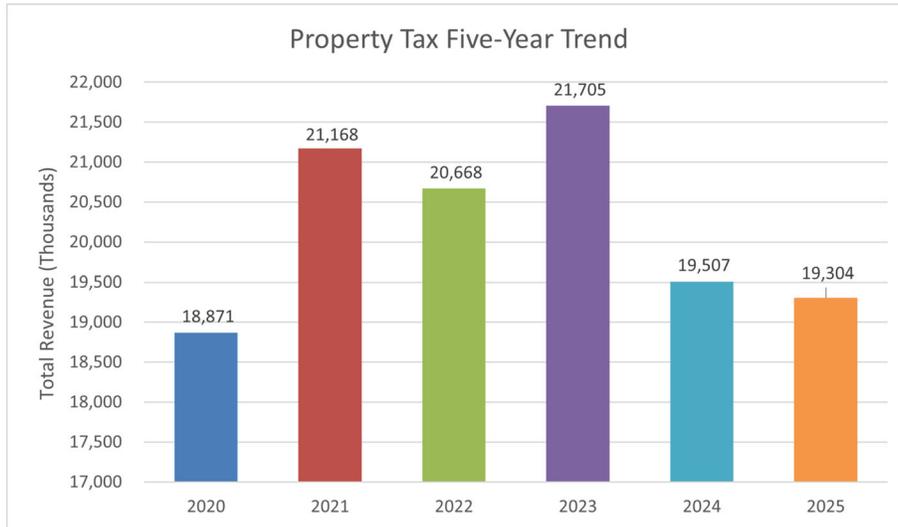
- o **Property Tax** – Property taxes (9.6%) represent the most stable of the City’s budgeted resources. Property taxes include real, personal, public safety, railroad & utility, merchants & manufacturers (M & M) surtax, financial institutions, and payments in lieu of tax (PILOTS). Real property taxes 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 the previous fiscal year. Staff typically use the assessed valuation variation from year to year to project the current year’s taxes. Trends typically fluctuate between 2.5% and 5.0%.

The levy is set in August annually using restricted property tax growth, the lower of the consumer price index or Hancock limitations (5%). FY2025 projections were provided by staff who compared the December 2024 assessed valuations to July 2024 valuations. Year-end valuations had actually increased by 26,023,700 or \$329,954 for all funds.

The last several fiscal years have had exceptions to this trend:

- o FY2021 - Debt Service tax levy approved for City bridge improvements.
- o FY2022 - Taxes protested (State level) - result in \$500K revenue reduction.
- o FY2023 - Substantial increase due to the end of TIFS – North Shoppes/Triumph.
- o FY2025 - Decrease in assessed valuation of the former new owner of the former American Family property of \$998,140.



Other property tax projections include Merchant Manufacturing Surtax and Financial Institution tax. Staff use an average for the last three fiscal year actual totals as the tax levy in all taxing jurisdictions may affect the distribution. These are based on the total valuation for all jurisdictions, very unpredictable.

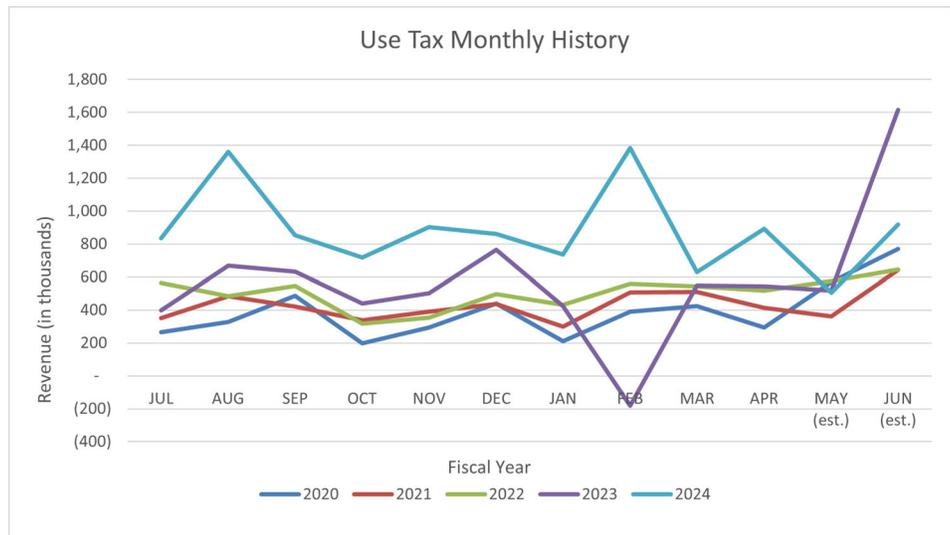
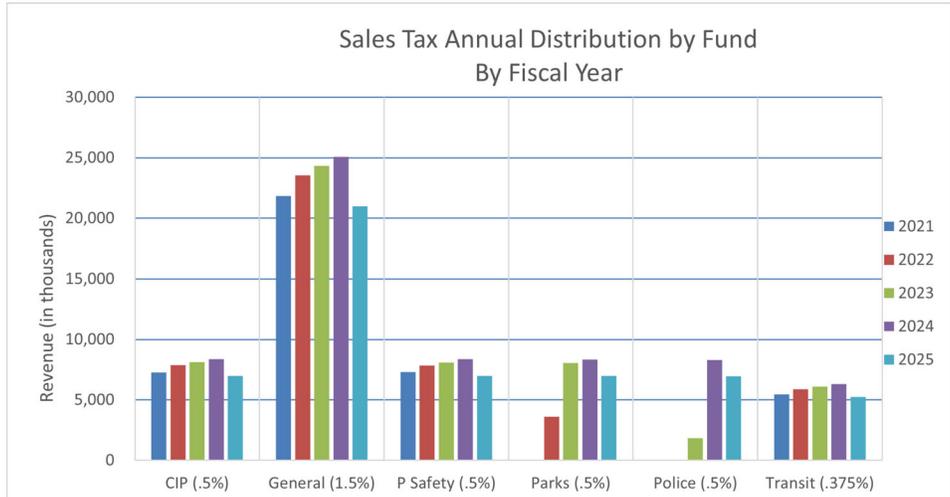
Staff will monitor collections closely to see if modifications need to be made to the fiscal year 2025 projections and fiscal year 2026 budget.

- **Sales tax (40.8%)** includes sale and use tax, motor vehicle tax, cigarette/marijuana tax and hotel motel tax. It represents the greatest percentage of the City's total revenue.
 - The current City sales/use 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 and marijuana taxes (.43% -General Fund), hotel/motel tax (.37% - General Fund), hotel/motel economic development tax (.37% - restricted within the General Fund) and state fuel tax distributions (Streets Maintenance Fund).

Revenue Assumptions – As with property taxes, the FY2025 budget was set at the with an estimated 1% increase, with an expected slowdown in inflation. However, with the current economic uncertainty due to tariffs, revenue is conservatively projected to be 2.5% over budgeted FY2025.

Use tax revenue for FY2025 shows strong sales, but not at the FY2024 pace. Estimated use tax for May and June 2025 is considered the average of the last four fiscal years. The Use tax extension was approved by voters on August 6, 2024. The formula for distribution now caps funding for street maintenance activity at \$4,000,000 and allocates the remainder to the normal sales tax programs. Previously, we had allocated retail NAICS codes to the use of tax programs. The remainder was allocated to street maintenance.



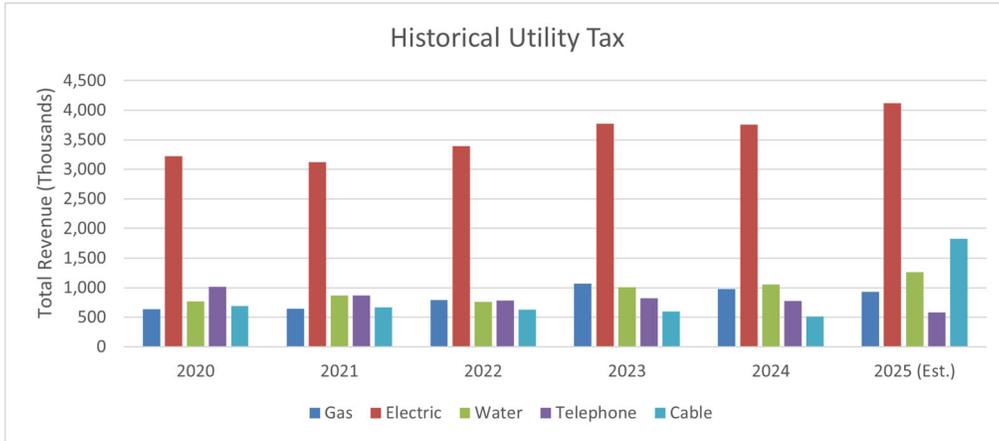
As with sales tax, use tax projections should also be projected at a conservative level over fiscal year 2025 due to economic uncertainty.

Hotel/Motel tax revenue (0.7%) has been consistent over the past three years, finally rebounding from lost revenue due to COVID-19. This revenue source tends to follow the attractions within the St. Joseph and the Kansas City area. The 2021 Sound of Speed Air Show was a positive step in the recovery. The Sept 2024 Air Show was also a popular attraction. The 2026 Kansas City Chief's Camp is currently under negotiations, hopefully returning for a 16th consecutive year on the Missouri Western State University campus.



Motor vehicle tax revenues tend to fluctuate with gas prices, automaker incentives, and increased used car sales. Revenues are projected to increase by 6.4% over FY2024, as many customers are scrambling to buy a car before the tariffs kick in.

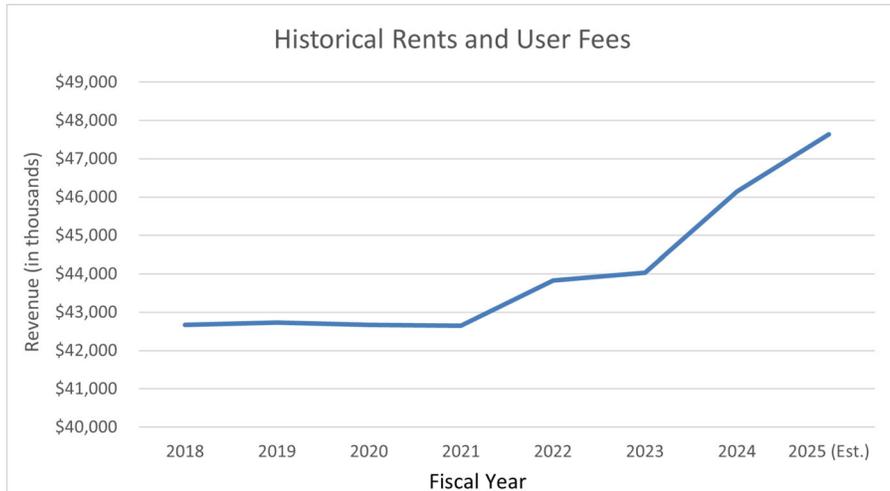
Utility Taxes (3.5%), also known as franchise fees, are assessed to private utility companies on gross receipts collected from customers and then remitted on a monthly (or quarterly) basis. The electric franchise fee is determined based on a declining block scale ranging from 6.5% to .5%, depending on usage. Other franchise fees are fixed as a percentage of gross receipts as follows: steam (1/2%), telephone (7%), cable (4.0%), 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 is very difficult to project using historical revenue patterns. With fluctuating weather conditions, economy, etc., the budget is typically based upon an average of the last three fiscal years. Fluctuations in franchise fee revenues correspond to changes in weather conditions and rate increases (or decreases) by individual utilities, as well as effects of State and Federal legislation. However, many utilities increased their rates in FY2023, thus creating a consideration of trends as well.

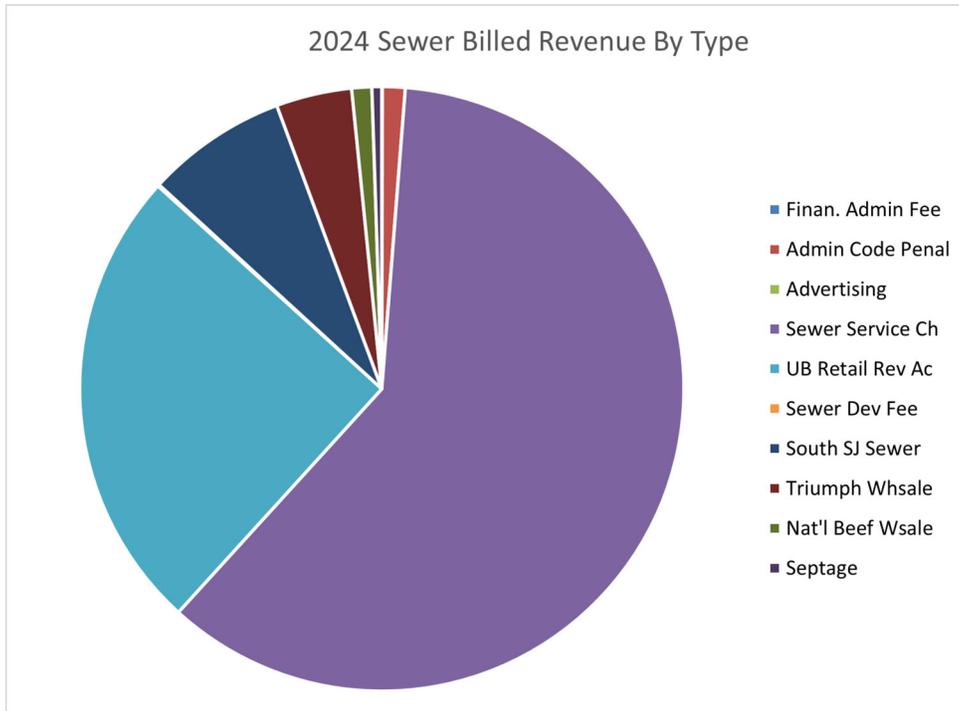
Cable revenues were lowered by State legislators, with City following - by passing General Ordinance No. 3075 (11/13/2023). Rates continue an annual decrease from 4.5% in FY2024 to 2.5% in FY2028. Increased competition from satellite providers and streaming services played a part in the decrease. The FY2026 budget reflects the decrease from 4% to 3.5% on August 28, 2025.

- **User Fees and Rents** - (22.8%) are budgeted revenues based upon historical revenues, current rates, events, consumer trends, etc. These include fees 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.

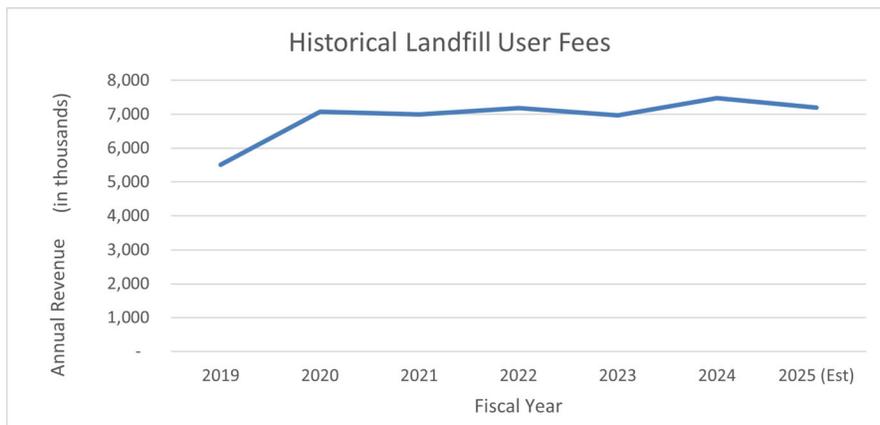


Revenue Assumptions – Ownership changes, COVID-19 and the economy have had an impact on gaming revenues over the past six years. Total revenue continues to fall locally. User fees are being reviewed and ordinances to the City Council for increases as needed to recover the increasing cost of operations.

Sewer fees are determined by an Annual Cost of Service Study prepared by outside consultants. Rates increased in October 2024 by 4.25% based upon the 2024 Study. The FY2025 study is currently under review.

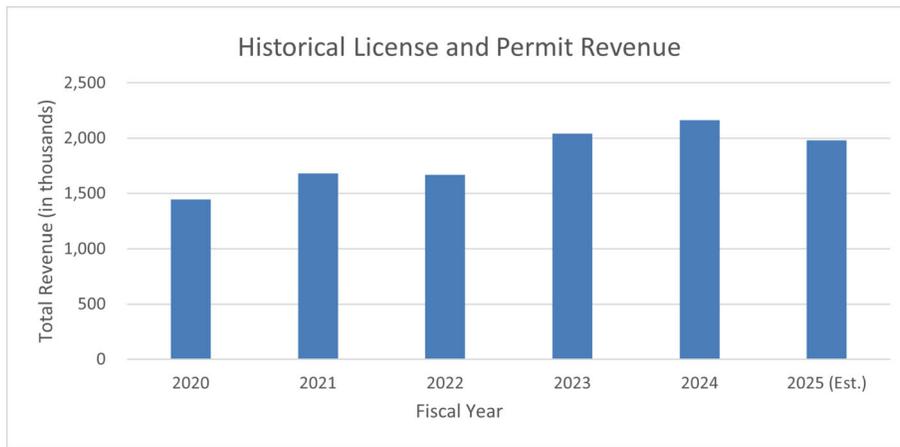


Landfill tipping fees - Landfill tipping fees were increased by General Ordinance No. 3113 from \$32.00 per ton to \$40.00 per ton for most users and \$150.00 for large transfer haulers. With the approval of a Professional Services agreement for outside assistance constructing Cell 8.



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.

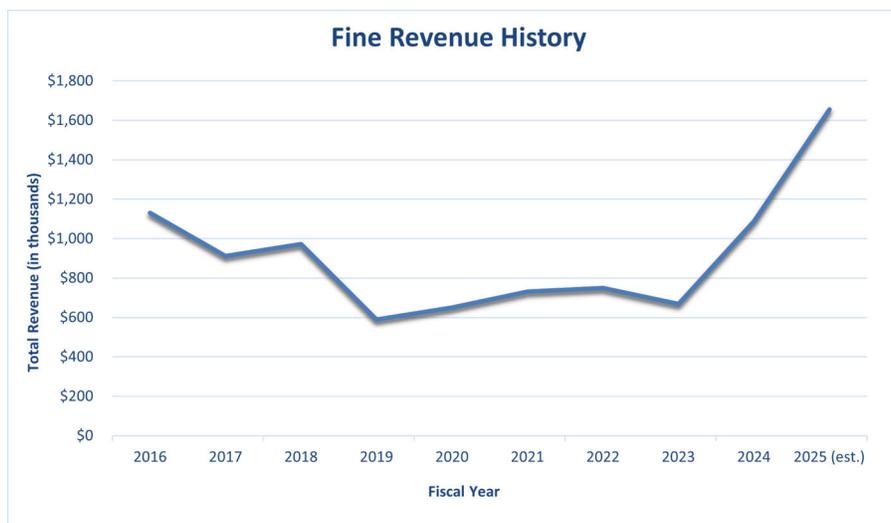
- **Licenses/Permits** – (1.1%) Licenses and permits are fees charged to specific individuals based on the value of service provided. Licenses are issued for occupational licenses, liquor licenses, dog licenses, trade licenses/examination fees, and garage sale licenses. Permits are issued for trash hauling, 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 increase at a consistent pace. Software changes and staff shortages have left revenue off pace a little in fiscal year 2025. Technology staff are working through annual license and permit issues. Revenue is anticipated to be back on track in fiscal year 2026.

- **Fines** (0.5%) - consist of: Municipal Court fines, Court costs, State and Local DWI Enforcement, Police Training, Judicial Education/Appointed Council Fees, Liquor Establishment Penalties, Parking Fines, Cash/Surety Bond forfeitures. FY2025 estimated revenue of \$1,654,082 includes only \$531,072 in Municipal Court and Parking Fines. Most of the remaining revenues are Water Protection Administrative Fines. These vary from year to year and are hard to project.



- **Grants** - Grant revenues (8.5%) 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 currently. Unbudgeted grants received during the year result in an amended budget to recognize the revenue and intended expenditures tied to them.

- **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** – (13.26%) 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 on 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

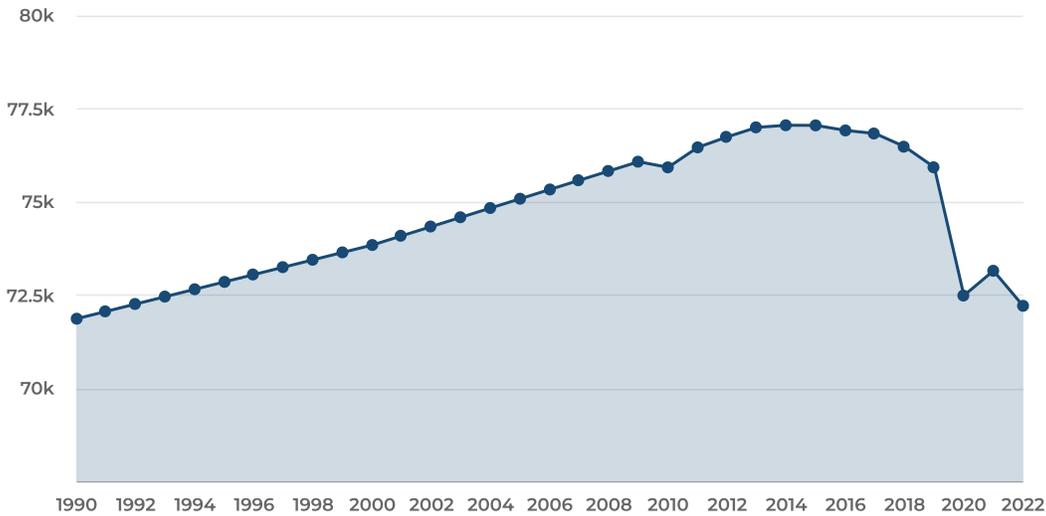
72,198

▼ **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



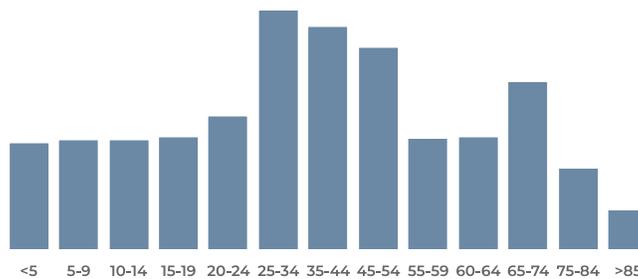
DAYTIME POPULATION

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.

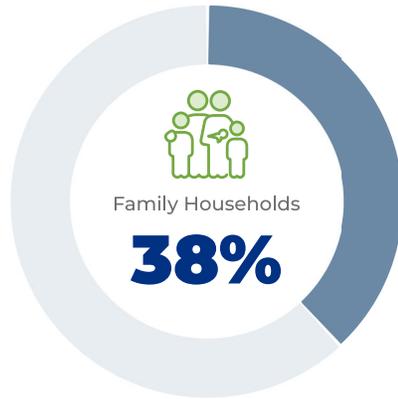
* Data Source: American Community Survey 5-year estimates

Household Analysis

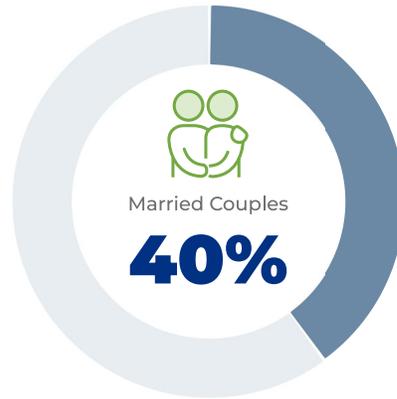
TOTAL HOUSEHOLDS

28,633

It is important to 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 tax base.



▼ **19%**
lower than state average



▼ **17%**
lower than state average



▲ **14%**
higher than state average

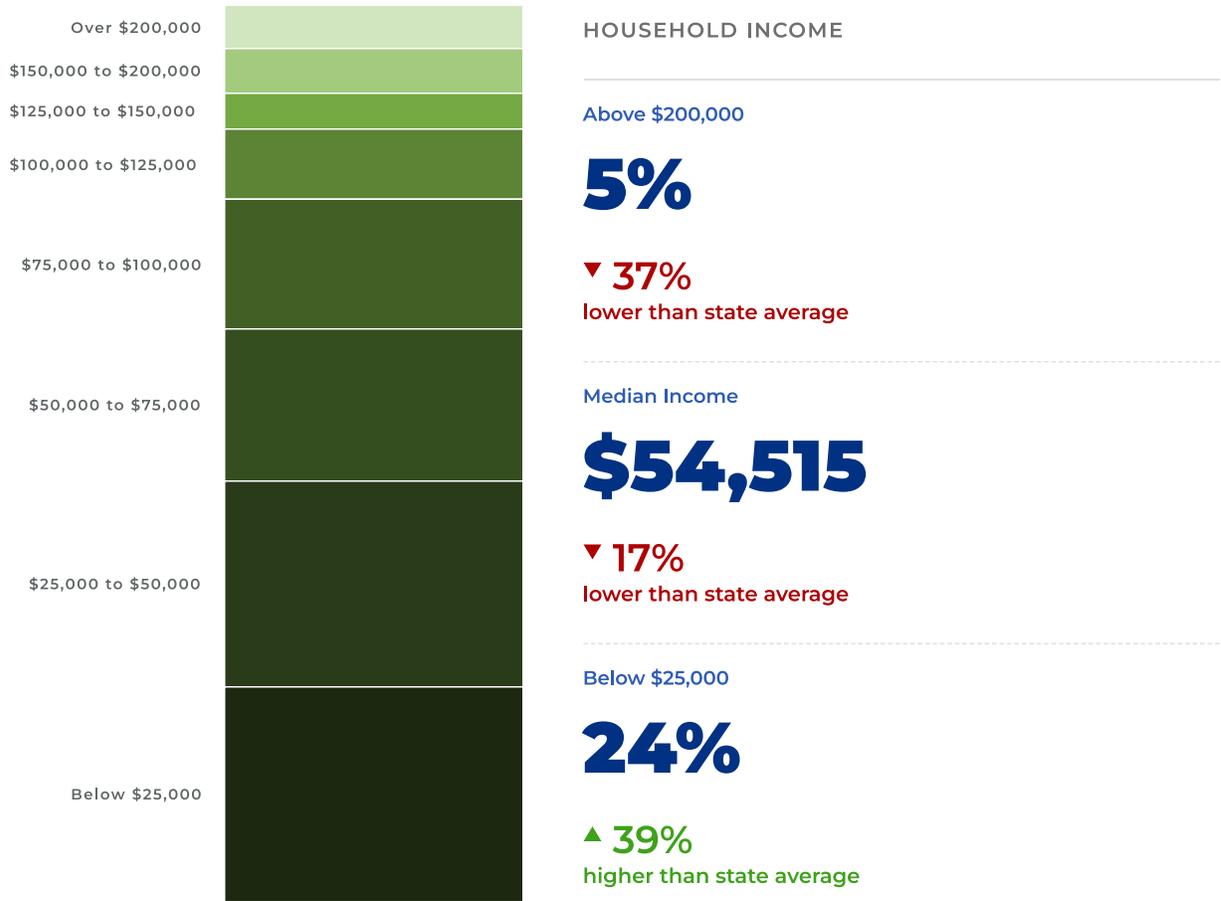


▲ **15%**
higher than state average

** 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.



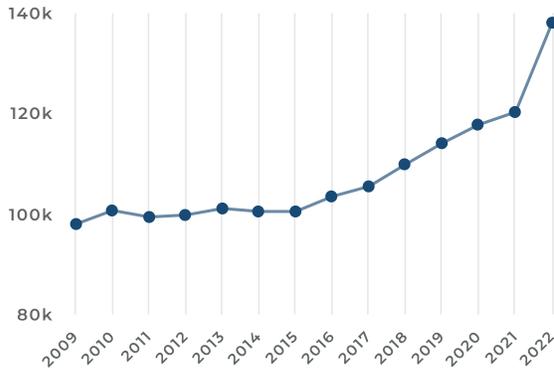
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

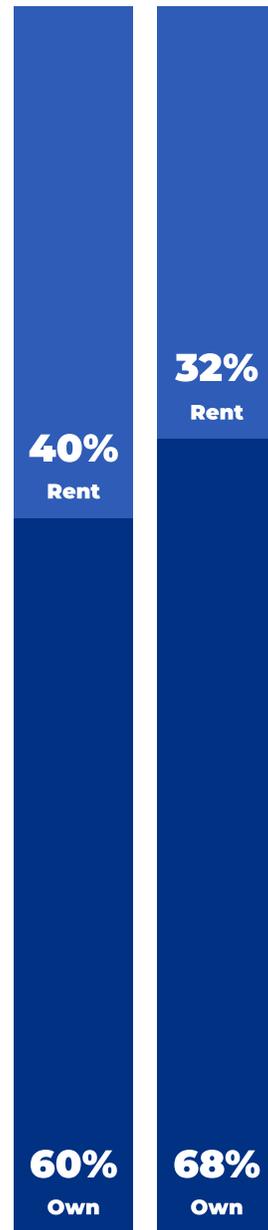
\$138,100



* 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.



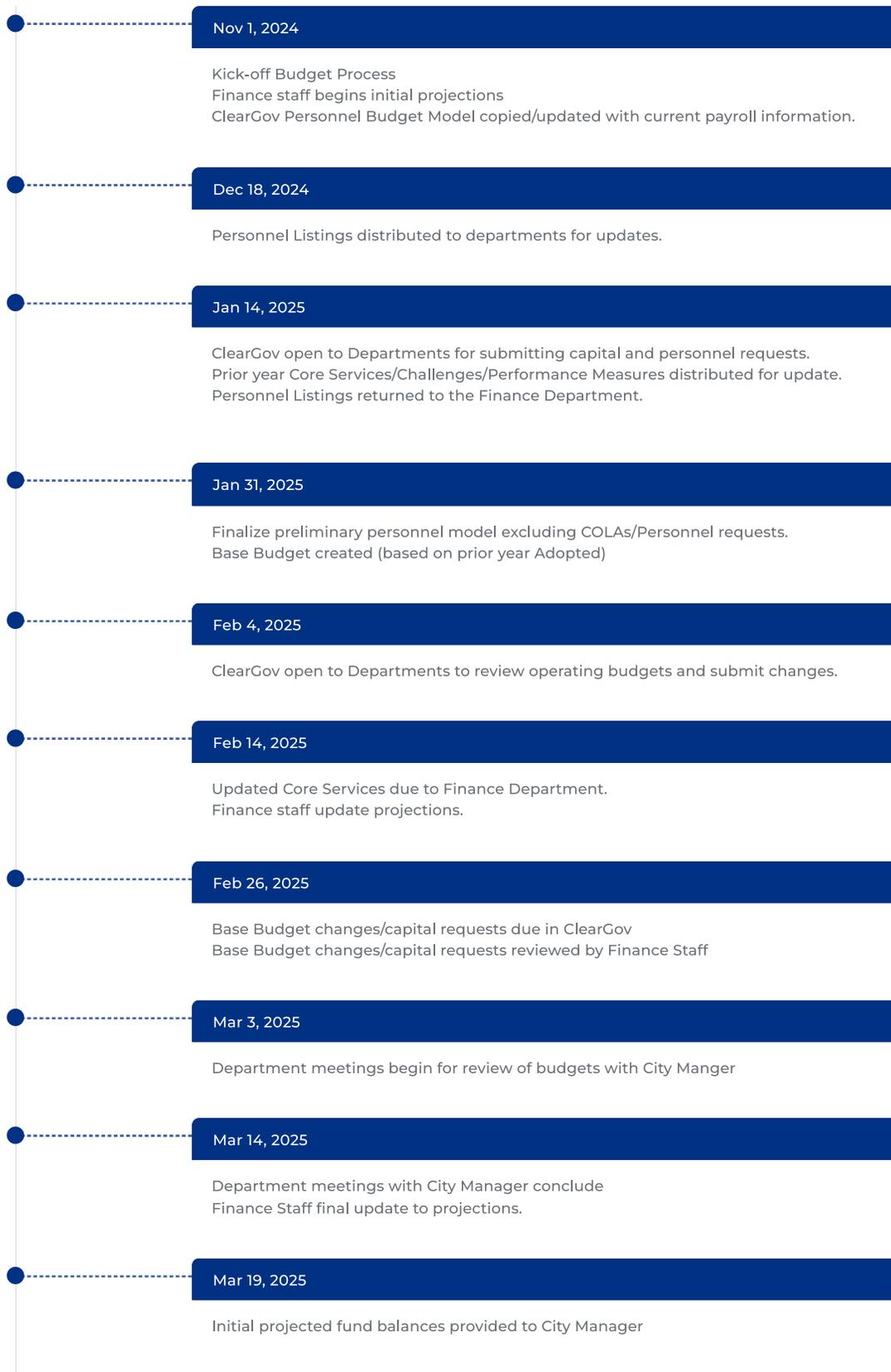
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

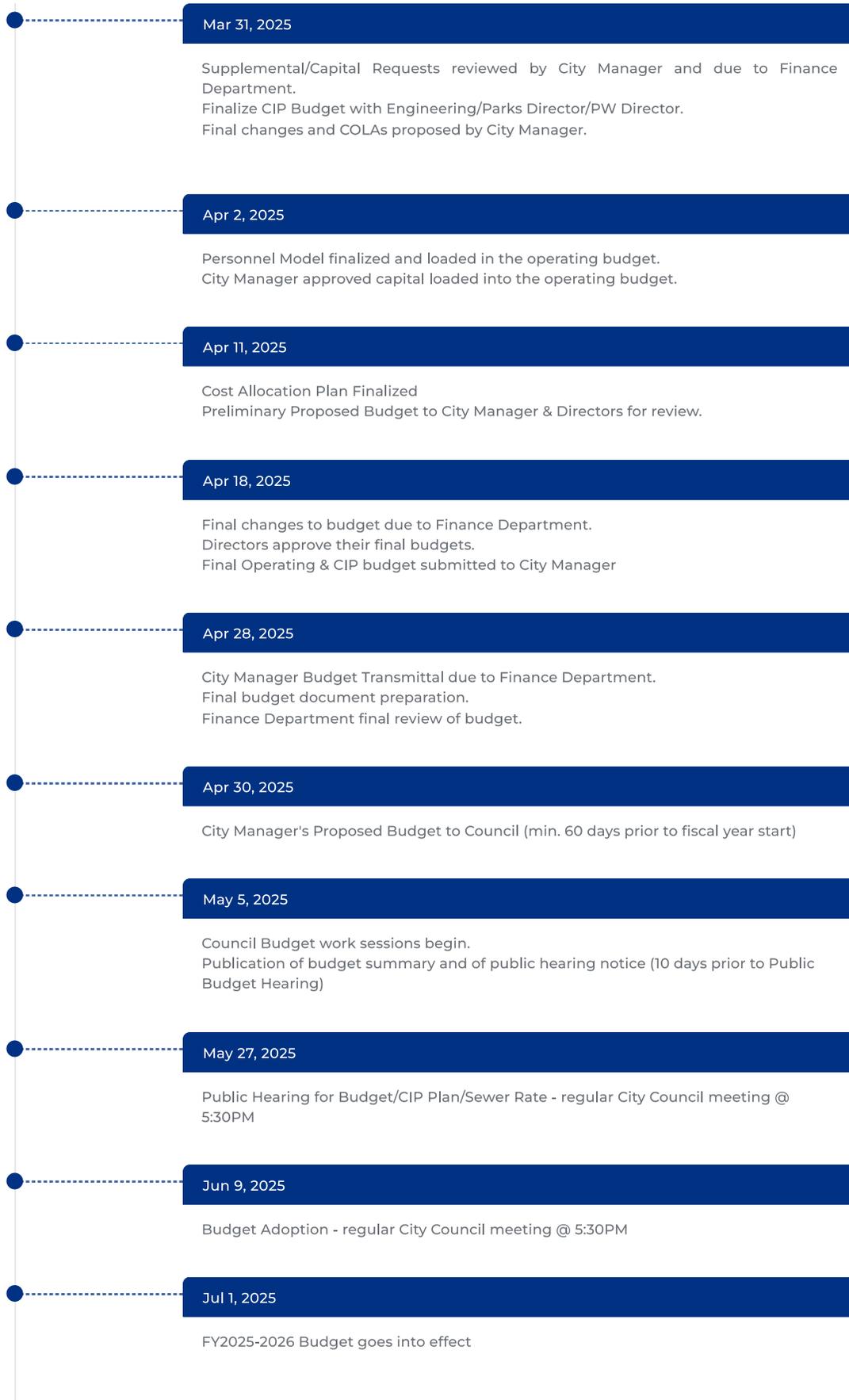
HOME VALUE DISTRIBUTION



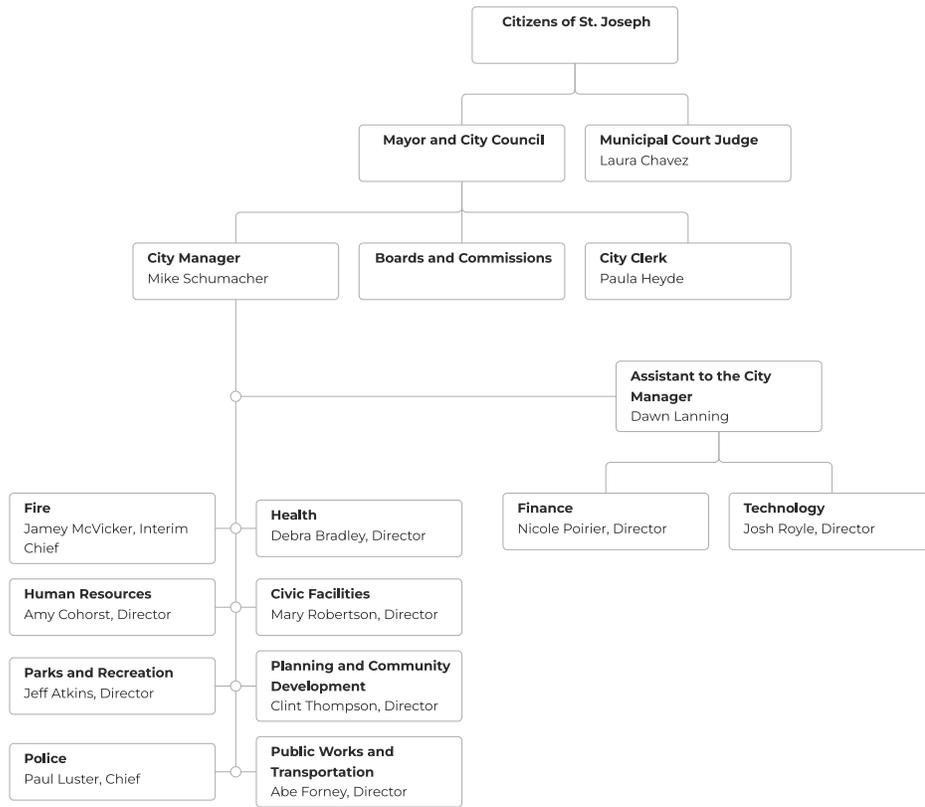
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Budget Timeline





Organization Chart



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 FY26

	<u>FY26 Beginning</u> <u>Fund Balance*</u>	<u>FY26 Budgeted</u> <u>Revenues</u>	<u>FY26 Budgeted</u> <u>Expenditures</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>FY26 Ending</u> <u>Fund Balance</u>
General	46,388,075	68,306,866	66,177,783	2,129,083	48,517,158
Unrestricted General	40,569,566	61,596,263	59,916,388	1,679,875	42,249,441
Street Maint**	2,081,724	5,723,810	7,095,004	(1,371,194)	710,530
Parks Maint**	309,096	1,958,631	2,061,570	(102,939)	206,157
Parks Tax	2,491,315	9,027,738	11,078,291	(2,050,553)	440,762
Public Safety**	1,381,892	9,040,581	10,366,494	(1,325,913)	55,979
Police Tax	6,534,235	9,044,248	6,729,174	2,315,074	8,849,309
Radio Tower	-	881,343	833,541	47,802	47,802
CDBG	131,897	3,695,229	3,695,229	-	131,897
Spec Alloc	1,557,024	2,388,700	1,314,715	1,073,985	2,631,009
ARPA	1,522,247	1,064,191	1,009,191	55,000	1,577,247
Gaming	787,769	850,000	840,000	10,000	797,769
Museum	535,352	630,982	606,424	24,558	559,910
Capital Proj	8,088,691	9,596,549	13,678,521	(4,081,972)	4,006,719
Aviation**	19,493	4,795,880	4,795,880	-	19,493
Parking**	223,015	625,416	694,088	(68,672)	154,343
Water Protection	38,398,858	40,838,406	45,986,078	(5,147,672)	33,251,186
Golf**	94,674	1,170,311	1,149,115	21,196	115,870
Transit	44,390,688	11,670,564	12,920,858	(1,250,294)	43,140,394
Landfill	20,555,255	7,644,270	6,658,147	986,123	21,541,378

*Based on FY25 Projected

**Historically supported by General Fund

Staffing by Service/Program

City of St. Joseph Staffing Changes FY26

*Full Time Positions Only

General Government & Finance	2025	2026	CHANGE
City Clerk	2	2	
City Manager	3	3	
Communciation and Community Engagement	9	3	-6
Human Resources/Risk Management	5	5	
Legal	5	4	-1
Finance / Municipal Court	26	26	
Technology	0	7	7

Planning & Community Development

Planning & CD Administration	3	2	-1
Planning	1	1	
CDBG Admin & Housing Revitalization	2	2	
Property Maintenance/Demolition	14	13	-1
Building Development	7	8	1

Parks & Recreation

Park & Recreation Administration	6	6	
Parks Maintenance	25	25	
Rec Activities & Cultural Facilities	21	15	-6
Civic Facilities	0	6	6
Municipal Golf	4	4	

Public Safety

Police	186	187	1
Fire	131	131	
Health	41	40	-1

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	1	-2
Water Protection	82	82	
Transit	1	1	
Landfill	26	28	2
	695	694	-1

FUND SUMMARIES



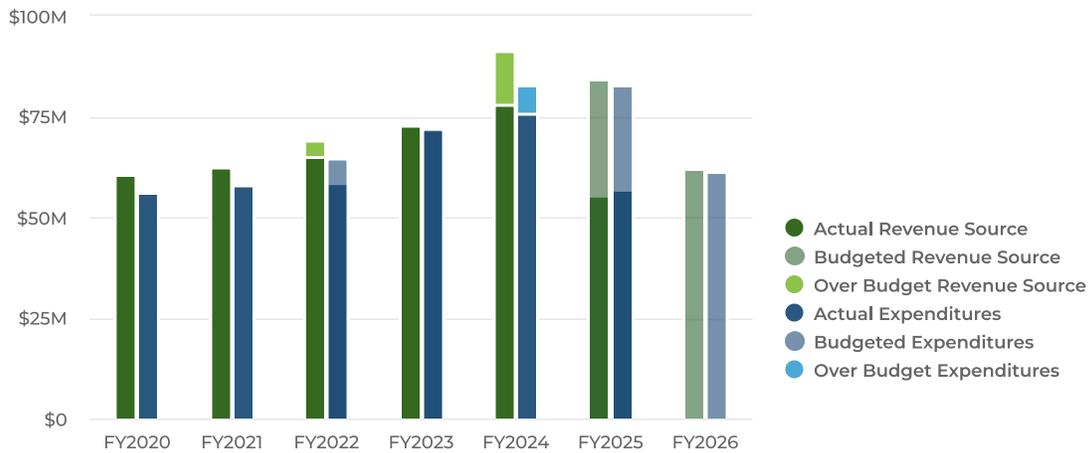
General Fund

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 \$62.11M of revenue in FY2026, which represents a 26.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 25.9% or \$21.46M to \$61.48M in FY2026.

The General Fund will see a significant reduction in expenses and revenues for this budget year with the elimination of budgeted transfers (including the Public Safety Fund transfer). Public Safety positions were moved out of the General Fund to the Public Safety and Police Tax funds in order to achieve transparency.



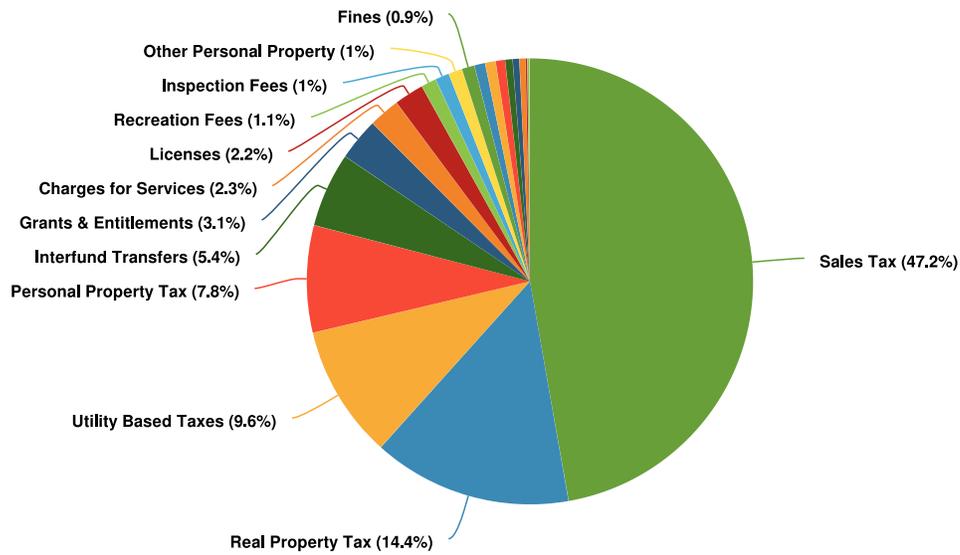
General Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$34,399,706	\$42,657,123	\$42,657,123	\$46,388,075
Revenues				
Real Property Tax	\$8,745,674	\$8,928,878	\$8,669,393	\$8,953,755
Personal Property Tax	\$4,882,955	\$4,802,666	\$4,695,515	\$4,831,066
Other Personal Property	\$569,420	\$588,784	\$611,198	\$622,100
Utility Based Taxes	\$5,862,797	\$5,958,000	\$5,965,775	\$5,985,000
Sales Tax	\$36,313,687	\$35,126,596	\$33,690,334	\$29,342,054
Licenses	\$1,314,752	\$1,329,500	\$1,212,132	\$1,338,500
Permits	\$651,737	\$428,260	\$642,395	\$418,775
Fines	\$653,104	\$566,261	\$544,261	\$578,890
Rents	\$62,612	\$15,000	\$41,692	\$27,200

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Parking Fees	\$1,097	\$1,000	\$1,000	\$1,000
Inspection Fees	\$782,739	\$765,101	\$518,500	\$635,000
Health Fees	\$488,659	\$519,100	\$465,600	\$477,800
Recreation Fees	\$662,410	\$619,000	\$550,480	\$679,480
Nature Center User Fees	\$93,648	\$82,000	\$84,000	\$85,500
Civic Facilities Charges	\$455,539	\$412,720	\$420,220	\$480,020
Bode Ice Arena Charges	\$284,744	\$311,500	\$275,200	\$300,500
Charges for Services	\$1,297,554	\$1,437,799	\$1,526,841	\$1,402,792
Other Revenues	\$2,457,681	\$874,258	\$459,844	\$336,254
Principal Earnings	\$8,600	\$5,000	\$5,000	\$0
Interest Earnings	\$751,069	\$862,685	\$140,829	\$79,996
Grants & Entitlements	\$2,102,101	\$2,537,636	\$2,016,115	\$1,902,355
Computer Network Transfer	\$247,428	\$265,872	\$265,872	\$273,554
Interfund Transfers	\$22,663,370	\$25,074,097	\$21,827,237	\$3,358,983
Total Revenues:	\$91,353,376	\$91,511,714	\$84,629,433	\$62,110,574
Expenditures				
Salary & Wages	\$33,630,432	\$36,625,071	\$36,944,447	\$28,994,628
Employee Benefits	\$18,502,307	\$20,424,401	\$20,542,017	\$15,881,810
Materials & Supplies	\$1,820,412	\$2,819,291	\$1,903,631	\$2,248,127
Outside Services	\$9,436,939	\$11,325,531	\$10,515,002	\$9,251,082
Capital Outlay	\$7,974,884	\$3,083,398	\$2,856,604	\$433,580
Capital Improvements	\$6,934,274	\$5,912,284	\$4,163,000	\$0
Debt Charges	\$217,329	\$2,262	\$2,262	\$9,987
Interfund Transfers	\$3,172,018	\$7,062,450	\$4,824,497	\$3,415,714
Insurance and Other Charges	\$1,303,636	\$1,184,002	\$1,193,696	\$1,249,936
Total Expenditures:	\$82,992,230	\$88,438,691	\$82,945,155	\$61,484,864
Total Revenues Less Expenditures:	\$8,361,146	\$3,073,022	\$1,684,278	\$625,711
Ending Fund Balance:	\$42,760,852	\$45,730,145	\$44,341,401	\$47,013,786

General Fund Revenues by Source

Projected 2026 Revenues by Source

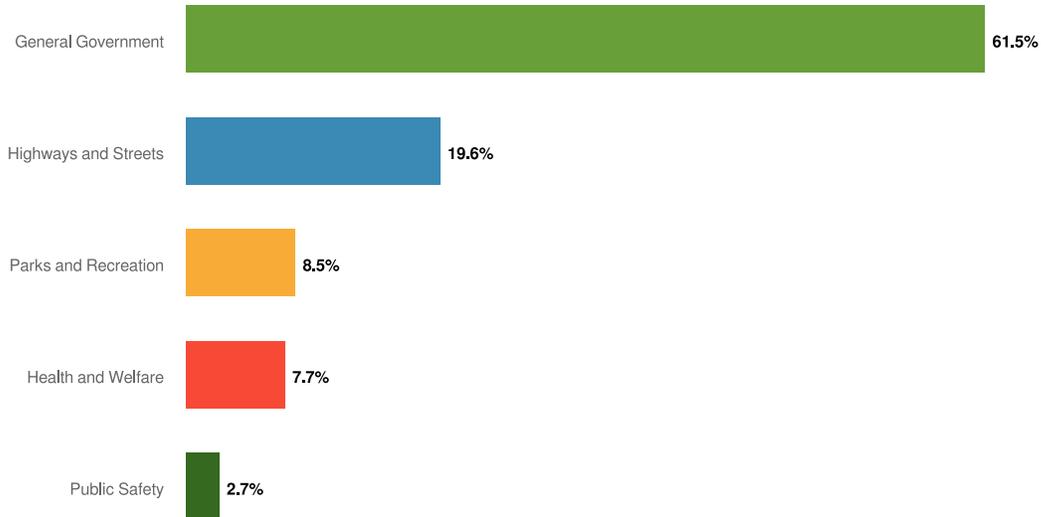


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Real Property Tax	\$8,745,674	\$8,928,878	\$8,669,393	\$8,953,755	\$284,362	3.3%
Personal Property Tax	\$4,882,955	\$4,802,666	\$4,695,515	\$4,831,066	\$135,551	2.9%
Other Personal Property	\$569,420	\$588,784	\$611,198	\$622,100	\$10,902	1.8%
Utility Based Taxes	\$5,862,797	\$5,958,000	\$5,965,775	\$5,985,000	\$19,225	0.3%
Sales Tax	\$36,313,687	\$35,126,596	\$33,690,334	\$29,342,054	-\$4,348,280	-12.9%
Licenses	\$1,314,752	\$1,329,500	\$1,212,132	\$1,338,500	\$126,368	10.4%
Permits	\$651,737	\$428,260	\$642,395	\$418,775	-\$223,620	-34.8%
Fines	\$653,104	\$566,261	\$544,261	\$578,890	\$34,629	6.4%
Rents	\$62,612	\$15,000	\$41,692	\$27,200	-\$14,492	-34.8%
Parking Fees	\$1,097	\$1,000	\$1,000	\$1,000	\$0	0%
Inspection Fees	\$782,739	\$765,101	\$518,500	\$635,000	\$116,500	22.5%
Health Fees	\$488,659	\$519,100	\$465,600	\$477,800	\$12,200	2.6%
Recreation Fees	\$662,410	\$619,000	\$550,480	\$679,480	\$129,000	23.4%
Nature Center User Fees	\$93,648	\$82,000	\$84,000	\$85,500	\$1,500	1.8%
Civic Facilities Charges	\$455,539	\$412,720	\$420,220	\$480,020	\$59,800	14.2%
Bode Ice Arena Charges	\$284,744	\$311,500	\$275,200	\$300,500	\$25,300	9.2%
Charges for Services	\$1,297,554	\$1,437,799	\$1,526,841	\$1,402,792	-\$124,049	-8.1%
Other Revenues	\$2,457,681	\$874,258	\$459,844	\$336,254	-\$123,590	-26.9%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Principal Earnings	\$8,600	\$5,000	\$5,000	\$0	-\$5,000	-100%
Interest Earnings	\$751,069	\$862,685	\$140,829	\$79,996	-\$60,833	-43.2%
Grants & Entitlements	\$2,102,101	\$2,537,636	\$2,016,115	\$1,902,355	-\$113,760	-5.6%
Computer Network Transfer	\$247,428	\$265,872	\$265,872	\$273,554	\$7,682	2.9%
Interfund Transfers	\$22,663,370	\$25,074,097	\$21,827,237	\$3,358,983	-\$18,468,254	-84.6%
Total Revenue Source:	\$91,353,376	\$91,511,714	\$84,629,433	\$62,110,574	-\$22,518,859	-26.6%

General Fund Revenue by Department

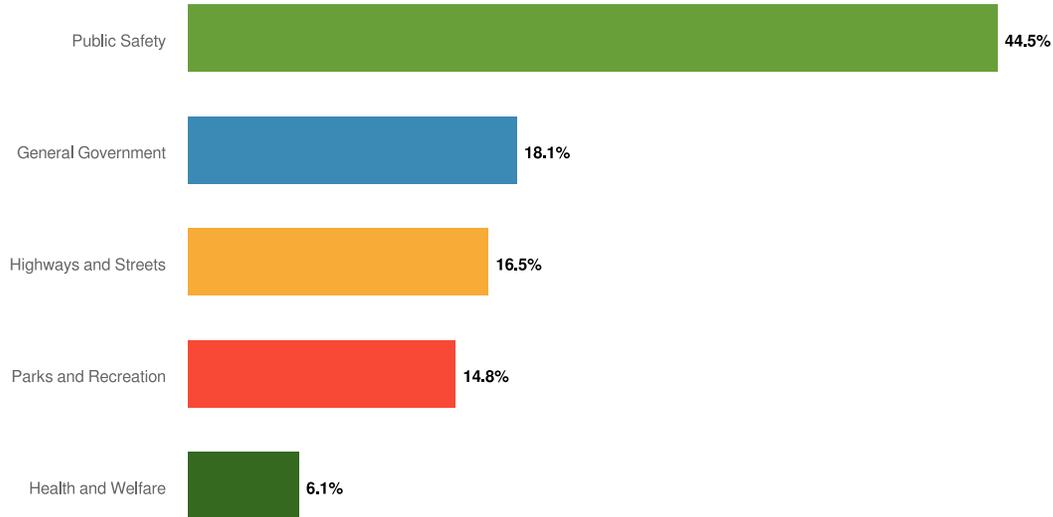
Projected 2026 Revenue by Department



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government	\$42,280,587	\$42,880,756	\$41,723,125	\$38,214,322	-8.4%	-\$3,508,803
Total General Government:	\$42,280,587	\$42,880,756	\$41,723,125	\$38,214,322	-8.4%	-\$3,508,803
Public Safety	\$18,878,429	\$18,781,174	\$16,964,015	\$1,664,398	-90.2%	-\$15,299,617
Total Public Safety:	\$18,878,429	\$18,781,174	\$16,964,015	\$1,664,398	-90.2%	-\$15,299,617
Highways and Streets	\$19,066,216	\$18,060,125	\$15,754,871	\$12,204,401	-22.5%	-\$3,550,470
Total Highways and Streets:	\$19,066,216	\$18,060,125	\$15,754,871	\$12,204,401	-22.5%	-\$3,550,470
Health and Welfare	\$5,191,899	\$6,024,066	\$5,146,060	\$4,766,394	-7.4%	-\$379,666
Total Health and Welfare:	\$5,191,899	\$6,024,066	\$5,146,060	\$4,766,394	-7.4%	-\$379,666
Parks and Recreation						
Civic Facilities				\$1,367,336	N/A	\$1,367,336
Total Parks and Recreation:	\$5,936,245	\$5,765,593	\$5,041,362	\$5,261,059	4.4%	\$219,697
Total Revenue:	\$91,353,376	\$91,511,714	\$84,629,433	\$62,110,574	-26.6%	-\$22,518,859

General Fund Expenditures by Function

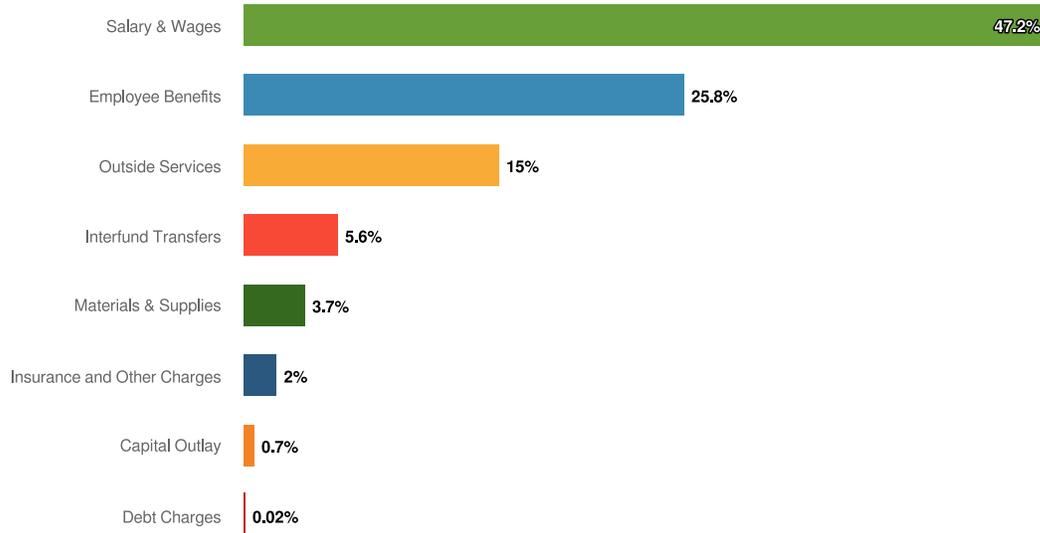
Budgeted Expenditures by Function General Fund Expenditures by Function



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						
General Government	\$13,005,628	\$13,429,927	\$14,283,007	\$11,113,438	-22.2%	-\$3,169,569
Public Safety	\$43,133,986	\$43,504,480	\$41,743,572	\$27,358,877	-34.5%	-\$14,384,695
Highways and Streets	\$13,744,908	\$16,359,606	\$14,297,070	\$10,163,489	-28.9%	-\$4,133,581
Health and Welfare	\$4,204,474	\$6,695,495	\$4,473,784	\$3,773,866	-15.6%	-\$699,918
Parks and Recreation	\$8,903,234	\$8,449,184	\$8,147,722	\$9,075,194	11.4%	\$927,472
Total Expenditures:	\$82,992,230	\$88,438,691	\$82,945,155	\$61,484,864	-25.9%	-\$21,460,292

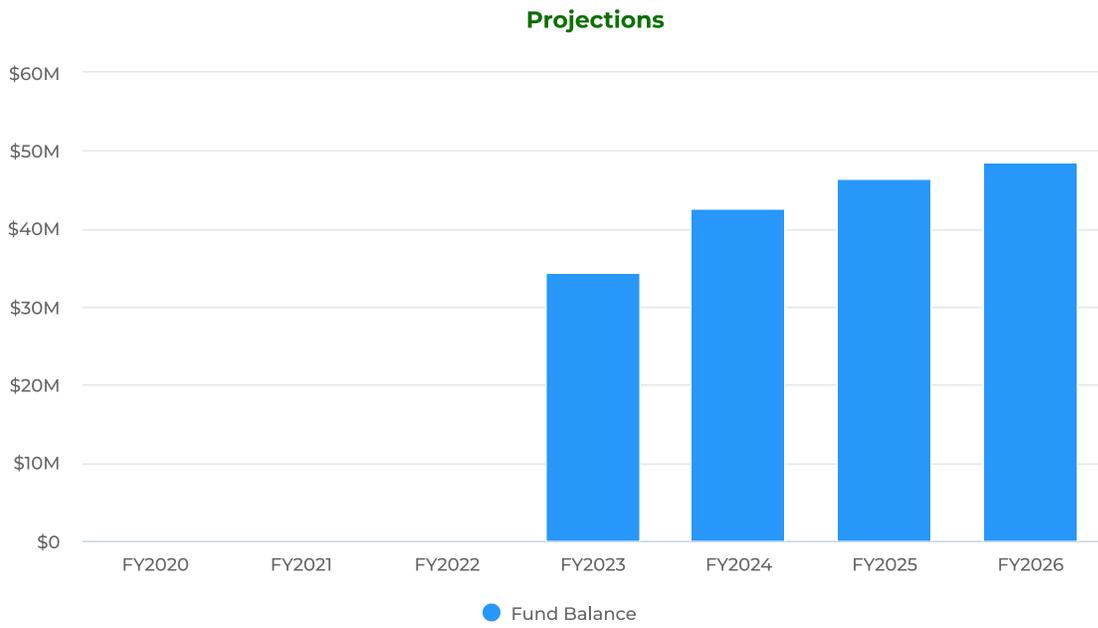
General Fund Expenditures by Expense Type

Budgeted Expenditures by Expense Type General Fund Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$33,630,432	\$36,625,071	\$36,944,447	\$28,994,628	-\$7,949,819	-21.5%
Employee Benefits	\$18,502,307	\$20,424,401	\$20,542,017	\$15,881,810	-\$4,660,207	-22.7%
Materials & Supplies	\$1,820,412	\$2,819,291	\$1,903,631	\$2,248,127	\$344,496	18.1%
Outside Services	\$9,436,939	\$11,325,531	\$10,515,002	\$9,251,082	-\$1,263,920	-12%
Capital Outlay	\$7,974,884	\$3,083,398	\$2,856,604	\$433,580	-\$2,423,024	-84.8%
Capital Improvements	\$6,934,274	\$5,912,284	\$4,163,000	\$0	-\$4,163,000	-100%
Debt Charges	\$217,329	\$2,262	\$2,262	\$9,987	\$7,725	341.5%
Interfund Transfers	\$3,172,018	\$7,062,450	\$4,824,497	\$3,415,714	-\$1,408,783	-29.2%
Insurance and Other Charges	\$1,303,636	\$1,184,002	\$1,193,696	\$1,249,936	\$56,240	4.7%
Total Expense Objects:	\$82,992,230	\$88,438,691	\$82,945,155	\$61,484,864	-\$21,460,292	-25.9%

Fund Balance





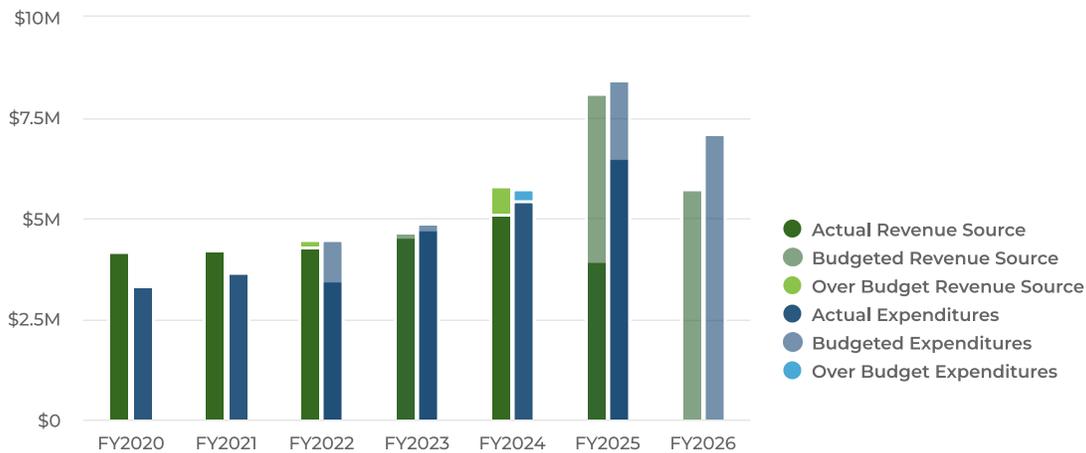
Streets Maintenance Fund

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 \$5.72M of revenue in FY2026, which represents a 29.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.1% or \$1.36M to \$7.1M in FY2026.

FY26 growth in the Street Maintenance Fund budget is largely a result of one-time capital purchases or projects, including \$1,064,000 in vehicles and equipment. Revenues in the fund include a \$618,810 General Fund subsidy from the Public Works Administration program.



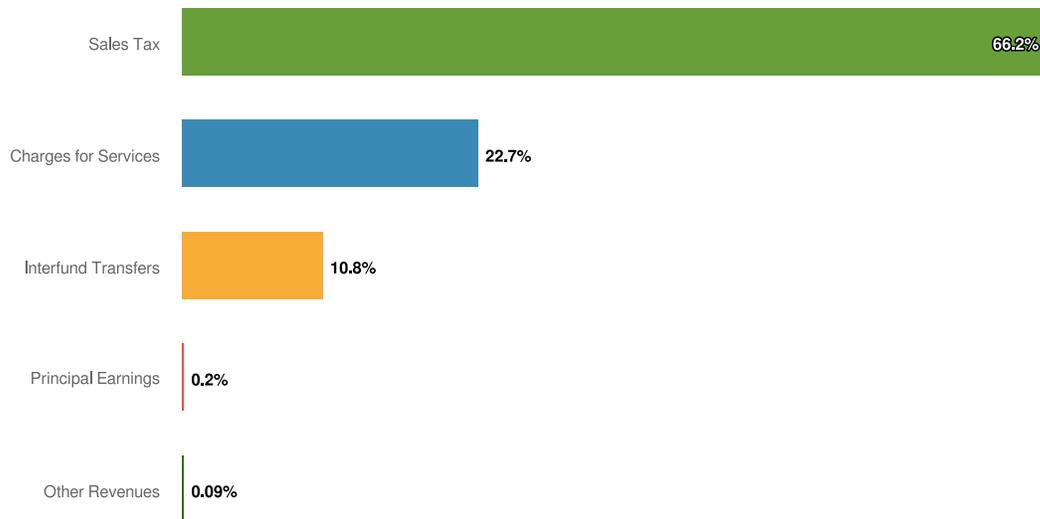
Streets Maintenance Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$1,259,080	\$976,707	\$976,707	\$2,081,724
Revenues				
Sales Tax	\$3,541,534	\$3,775,000	\$3,475,000	\$3,788,000
Charges for Services	\$1,082,788	\$700,000	\$1,500,000	\$1,300,000
Other Revenues	\$116,936	\$36,560	\$5,000	\$5,000
Principal Earnings	\$7,986	\$12,000	\$12,000	\$12,000
Interest Earnings	\$25,238	\$39,582	\$0	\$0
Interfund Transfers	\$1,023,259	\$4,314,958	\$3,128,576	\$618,810
Total Revenues:	\$5,797,740	\$8,878,100	\$8,120,576	\$5,723,810
Expenditures				

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Salary & Wages	\$0	\$0	\$0	\$240,000
Employee Benefits	\$0	\$0	\$0	\$29,064
Materials & Supplies	\$1,016,365	\$1,327,141	\$1,334,631	\$1,452,161
Outside Services	\$3,949,709	\$5,352,278	\$6,139,096	\$4,427,741
Capital Outlay	\$550,731	\$705,000	\$705,000	\$644,000
Capital Improvements	\$0	\$1,175,420	\$0	\$0
Computer Network Transfer	\$95,274	\$85,568	\$85,568	\$108,742
Insurance and Other Charges	\$127,948	\$192,676	\$192,676	\$193,296
Total Expenditures:	\$5,740,028	\$8,838,083	\$8,456,971	\$7,095,004
Total Revenues Less Expenditures:	\$57,713	\$40,017	-\$336,395	-\$1,371,194
Ending Fund Balance:	\$1,316,793	\$1,016,724	\$640,312	\$710,530

Streets Maintenance Revenues by Source

Projected 2026 Revenues by Source

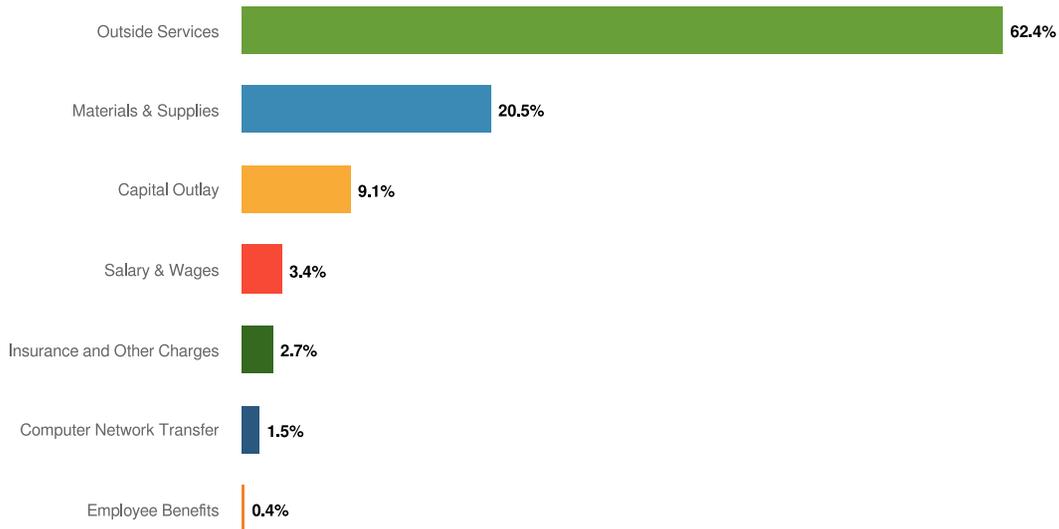


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Sales Tax	\$3,541,534	\$3,775,000	\$3,475,000	\$3,788,000	9%	\$313,000
Charges for Services	\$1,082,788	\$700,000	\$1,500,000	\$1,300,000	-13.3%	-\$200,000
Other Revenues	\$116,936	\$36,560	\$5,000	\$5,000	0%	\$0
Principal Earnings	\$7,986	\$12,000	\$12,000	\$12,000	0%	\$0
Interest Earnings	\$25,238	\$39,582	\$0	\$0	0%	\$0

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Interfund Transfers	\$1,023,259	\$4,314,958	\$3,128,576	\$618,810	-80.2%	-\$2,509,766
Total Revenue Source:	\$5,797,740	\$8,878,100	\$8,120,576	\$5,723,810	-29.5%	-\$2,396,766

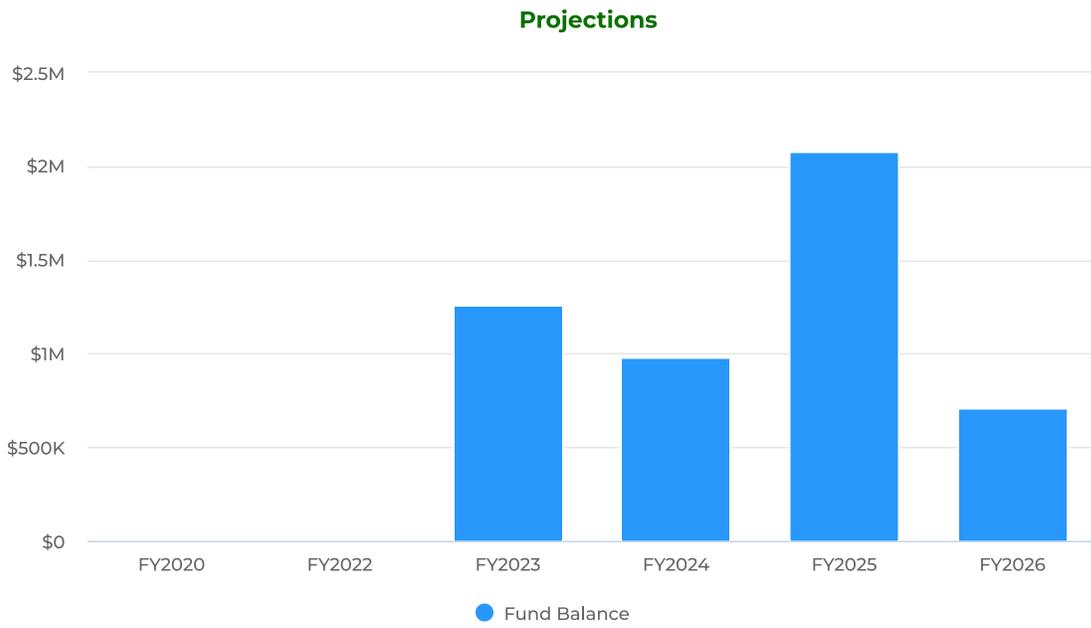
Streets Maintenance Expenditures by Expense Type

Budgeted Expenditures by Expense Type Streets Maintenance Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$0	\$0	\$0	\$240,000	N/A	\$240,000
Employee Benefits	\$0	\$0	\$0	\$29,064	N/A	\$29,064
Materials & Supplies	\$1,016,365	\$1,327,141	\$1,334,631	\$1,452,161	8.8%	\$117,530
Outside Services	\$3,949,709	\$5,352,278	\$6,139,096	\$4,427,741	-27.9%	-\$1,711,355
Capital Outlay	\$550,731	\$705,000	\$705,000	\$644,000	-8.7%	-\$61,000
Capital Improvements	\$0	\$1,175,420	\$0	\$0	0%	\$0
Computer Network Transfer	\$95,274	\$85,568	\$85,568	\$108,742	27.1%	\$23,174
Insurance and Other Charges	\$127,948	\$192,676	\$192,676	\$193,296	0.3%	\$620
Total Expense Objects:	\$5,740,028	\$8,838,083	\$8,456,971	\$7,095,004	-16.1%	-\$1,361,967

Fund Balance



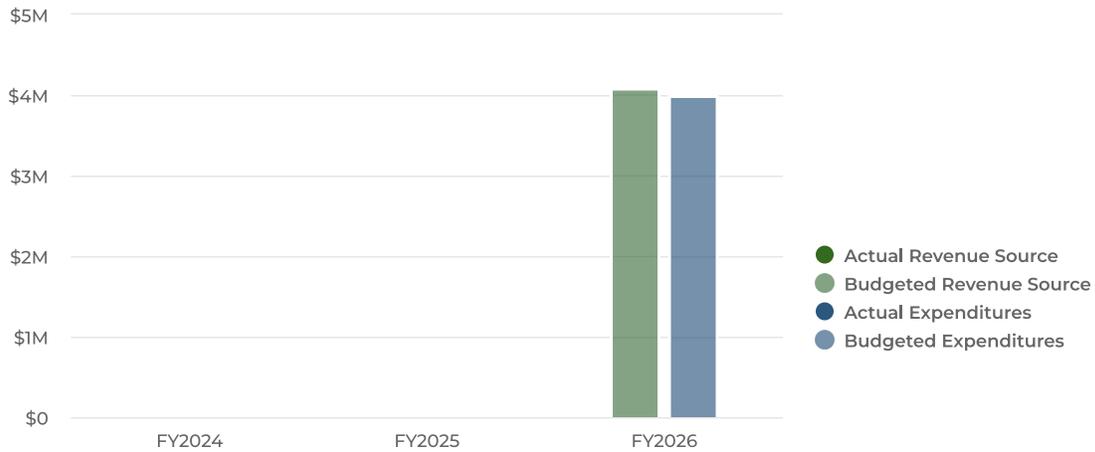


Street Enhancement Use Tax Fund

The Street Enhancement Use Tax fund is a Governmental Type special revenue fund utilized for street overlay and concrete projects. The source of the revenue is the voter-approved use tax, which was renewed in August 2024. A cap of \$4,000,000 of the generated use tax revenue is allocated to the fund annually. All other revenue above the cap is allocated to general sales tax. This program was previously located in the General fund, but was separated out into its own fund for the purpose of transparency and efficiency in tracking fund balances.

Summary

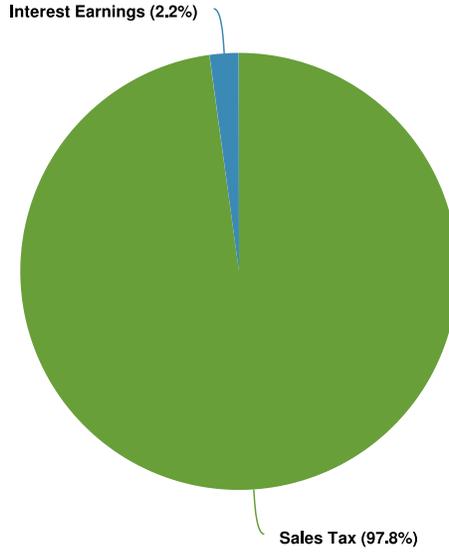
The City of St Joseph is projecting \$4.09M of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$4M to \$4M in FY2026.



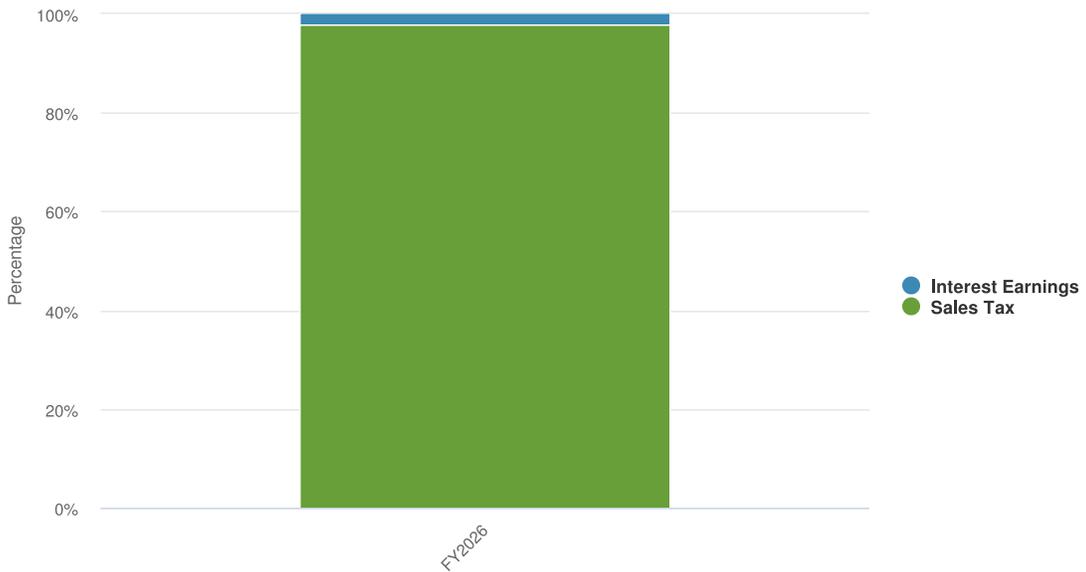
Revenues by Source

Use tax revenue is capped at \$4,000,000. This doesn't include other sources of revenue, including interest and other miscellaneous revenue.

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

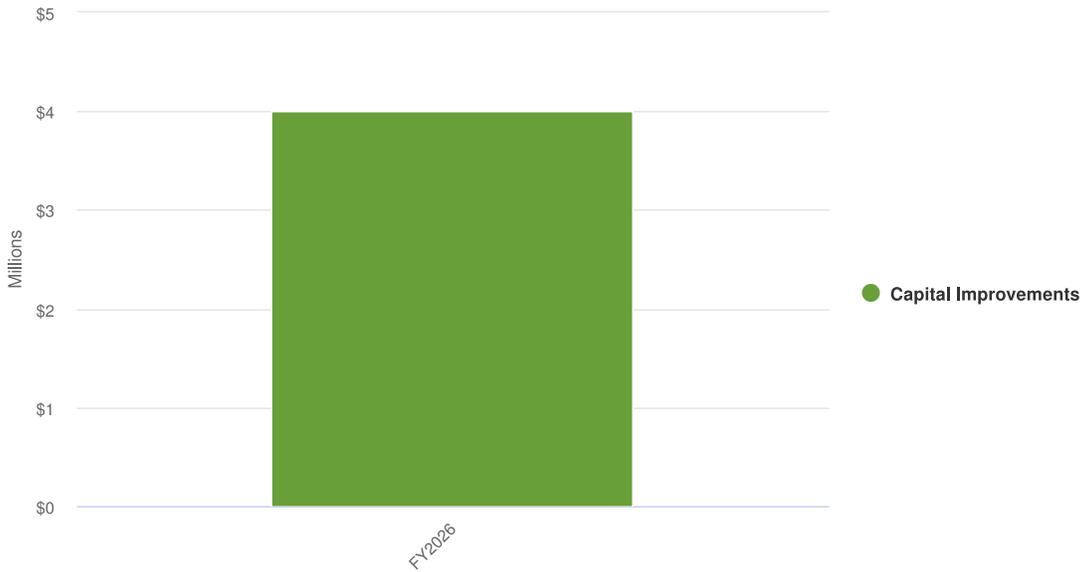


Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source				
Sales Tax	\$0	\$4,000,000	N/A	\$4,000,000
Interest Earnings	\$0	\$88,000	N/A	\$88,000

Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Revenue Source:	\$0	\$4,088,000	N/A	\$4,088,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects				
Capital Improvements	\$0	\$4,000,000	N/A	\$4,000,000
Total Expense Objects:	\$0	\$4,000,000	N/A	\$4,000,000

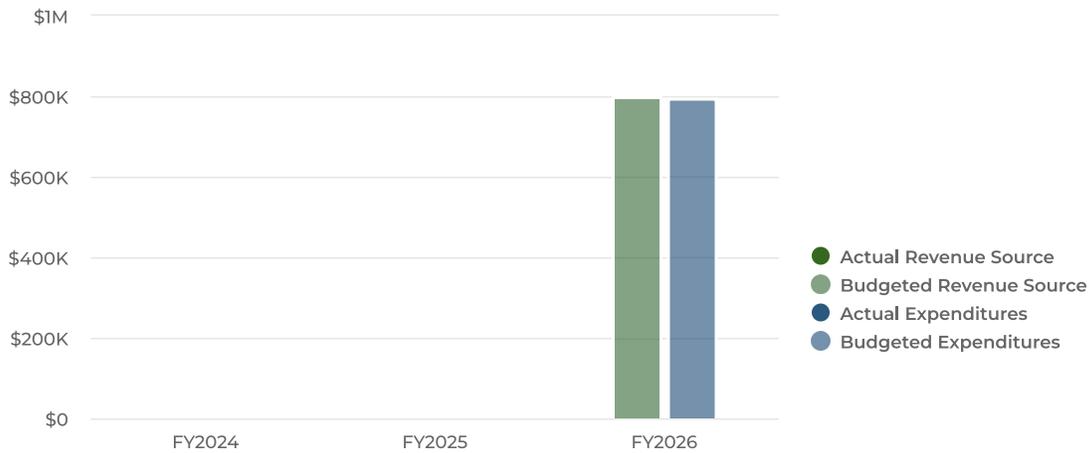


Marijuana Tax Fund

The Marijuana Tax fund is a Governmental Type special revenue fund. The source of the revenue is the voter-approved 3% tax on recreational marijuana sales, passed in April 2023. It is an unrestricted fund, but currently its purpose is to fund capital purchases, specifically vehicles. The revenue was previously located in the General fund, but was separated out to its own fund for the purpose of transparency and efficiency in tracking fund balances.

Summary

The City of St Joseph is projecting \$800K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$795.79K to \$795.79K in FY2026.



Revenues by Source

Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source				
Sales Tax	\$0	\$800,000	N/A	\$800,000
Total Revenue Source:	\$0	\$800,000	N/A	\$800,000

Expenditures by Fund

Expenditures by Expense Type

FY26 funds were allocated to Animal Control, Street Maintenance, Engineering, Parks Maintenance, and Property Maintenance.

Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects				
Capital Outlay	\$0	\$795,790	N/A	\$795,790

Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Expense Objects:	\$0	\$795,790	N/A	\$795,790



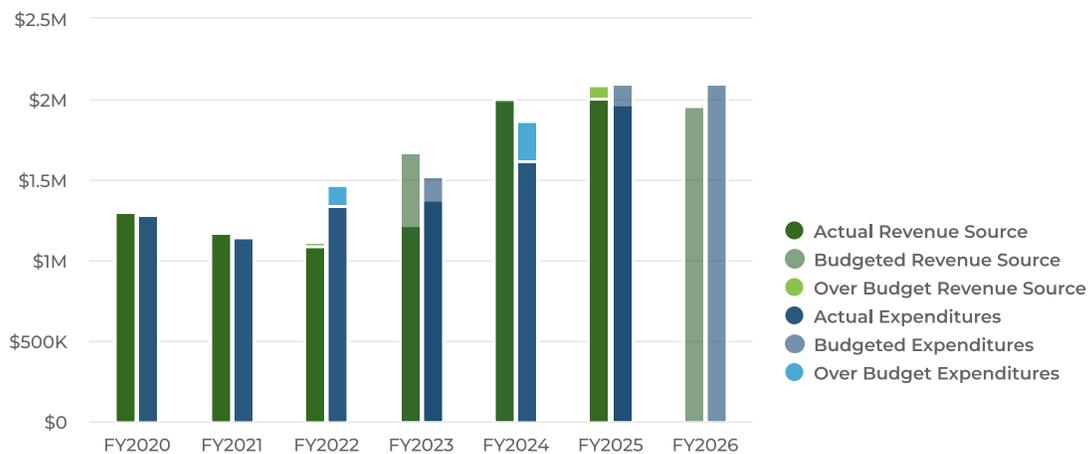
Parks Maintenance Fund

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 \$1.96M of revenue in FY2026, which represents a 2.7% decrease over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$3.34K to \$2.1M in FY2026.

Revenues in the fund include a \$1,011,461 General Fund subsidy from the Parks Administration Program.



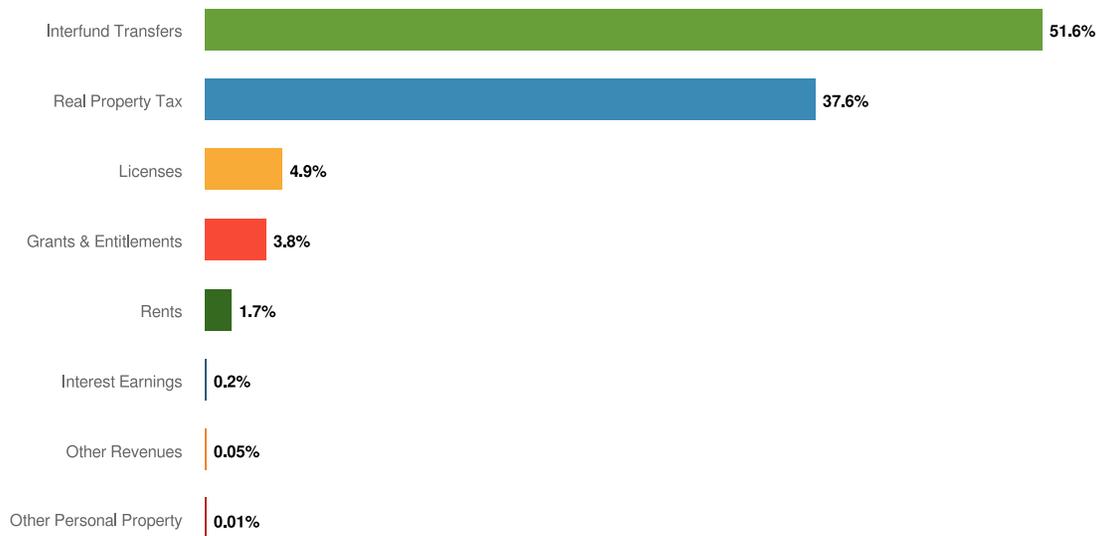
Parks Maintenance Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$58,532	\$293,957	\$293,957	\$309,096
Revenues				
Real Property Tax	\$739,431	\$736,717	\$735,455	\$736,717
Other Personal Property	\$193	\$289	\$289	\$289
Licenses	\$95,633	\$96,000	\$96,000	\$96,000
Rents	\$31,443	\$32,543	\$32,543	\$33,683
Other Revenues	\$13,423	\$28,800	\$1,000	\$1,000
Interest Earnings	\$6,055	\$9,992	\$2,481	\$4,481
Grants & Entitlements	\$71,923	\$75,000	\$75,000	\$75,000
Interfund Transfers	\$1,039,087	\$1,451,115	\$1,069,554	\$1,011,461
Total Revenues:	\$1,997,188	\$2,430,456	\$2,012,322	\$1,958,631

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Salary & Wages	\$0		\$0	\$295,212
Employee Benefits	\$0	\$0	\$0	\$28,488
Materials & Supplies	\$228,685	\$242,120	\$254,860	\$261,360
Outside Services	\$1,072,160	\$1,409,255	\$1,371,985	\$982,709
Capital Improvements	\$175,000	\$381,561	\$0	\$100,000
Computer Network Transfer	\$1,422	\$3,056	\$3,056	\$1,699
Interfund Transfers	\$130,071	\$127,980	\$127,980	\$124,420
Insurance and Other Charges	\$265,091	\$341,345	\$341,345	\$308,682
Total Expenditures:	\$1,872,430	\$2,505,317	\$2,099,226	\$2,102,570
Total Revenues Less Expenditures:	\$124,759	-\$74,861	-\$86,904	-\$143,939
Ending Fund Balance:	\$183,291	\$219,096	\$207,053	\$165,157

Parks Maintenance Revenues by Source

Projected 2026 Revenues by Source

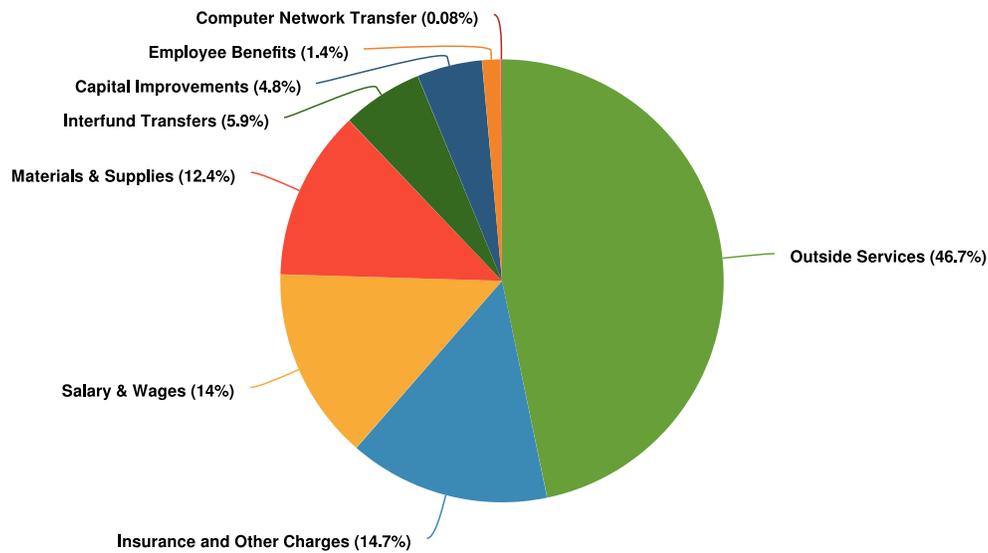


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax	\$739,431	\$736,717	\$735,455	\$736,717	0.2%	\$1,262
Other Personal Property	\$193	\$289	\$289	\$289	0%	\$0
Licenses	\$95,633	\$96,000	\$96,000	\$96,000	0%	\$0
Rents	\$31,443	\$32,543	\$32,543	\$33,683	3.5%	\$1,140
Other Revenues	\$13,423	\$28,800	\$1,000	\$1,000	0%	\$0
Interest Earnings	\$6,055	\$9,992	\$2,481	\$4,481	80.6%	\$2,000

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Grants & Entitlements	\$71,923	\$75,000	\$75,000	\$75,000	0%	\$0
Interfund Transfers	\$1,039,087	\$1,451,115	\$1,069,554	\$1,011,461	-5.4%	-\$58,093
Total Revenue Source:	\$1,997,188	\$2,430,456	\$2,012,322	\$1,958,631	-2.7%	-\$53,691

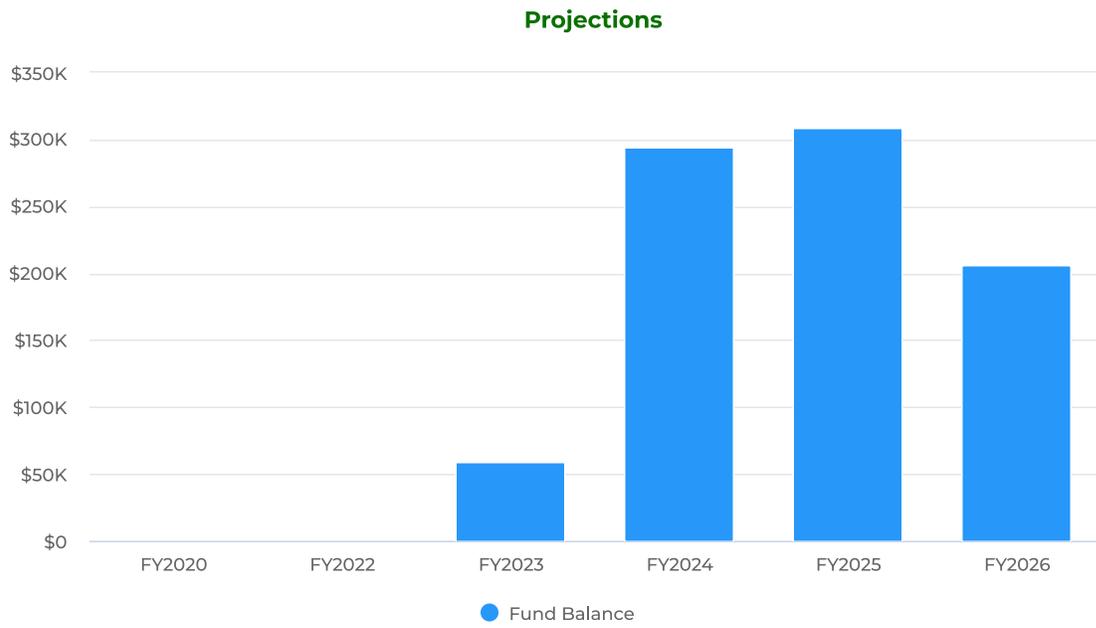
Parks Maintenance Expenditures by Expense Type

Budgeted Expenditures by Expense Type Parks Maintenance Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$0		\$0	\$295,212	N/A	\$295,212
Employee Benefits	\$0	\$0	\$0	\$28,488	N/A	\$28,488
Materials & Supplies	\$228,685	\$242,120	\$254,860	\$261,360	2.6%	\$6,500
Outside Services	\$1,072,160	\$1,409,255	\$1,371,985	\$982,709	-28.4%	-\$389,276
Capital Improvements	\$175,000	\$381,561	\$0	\$100,000	N/A	\$100,000
Computer Network Transfer	\$1,422	\$3,056	\$3,056	\$1,699	-44.4%	-\$1,357
Interfund Transfers	\$130,071	\$127,980	\$127,980	\$124,420	-2.8%	-\$3,560
Insurance and Other Charges	\$265,091	\$341,345	\$341,345	\$308,682	-9.6%	-\$32,663
Total Expense Objects:	\$1,872,430	\$2,505,317	\$2,099,226	\$2,102,570	0.2%	\$3,344

Fund Balance





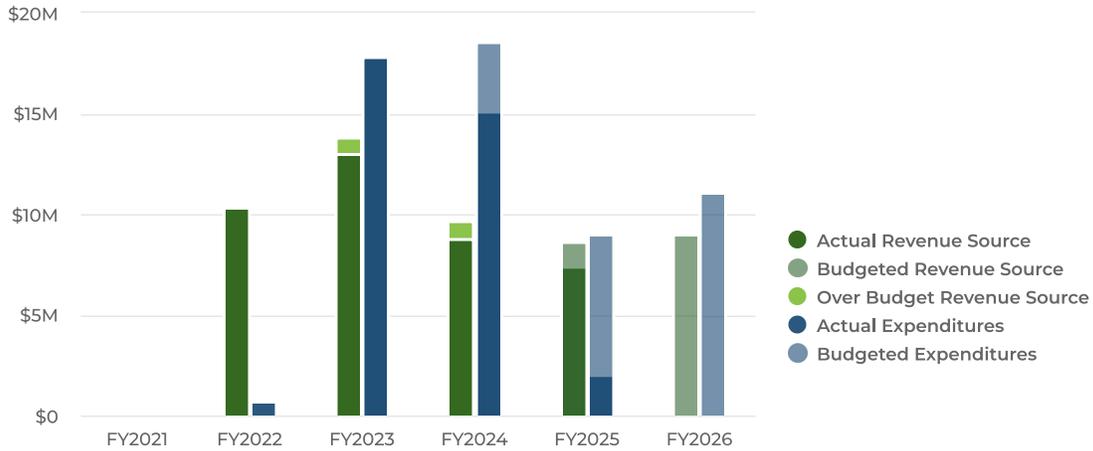
Parks Sales Tax Fund

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 \$9.03M of revenue in FY2026, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 22.7% or \$2.05M to \$11.08M in FY2026.

Revenues and expenses in the Parks Tax Fund are beginning to level as major projects for the fiscal year will include bridge and pond renovations at the municipal golf course and initial phases of the indoor aquatic center.



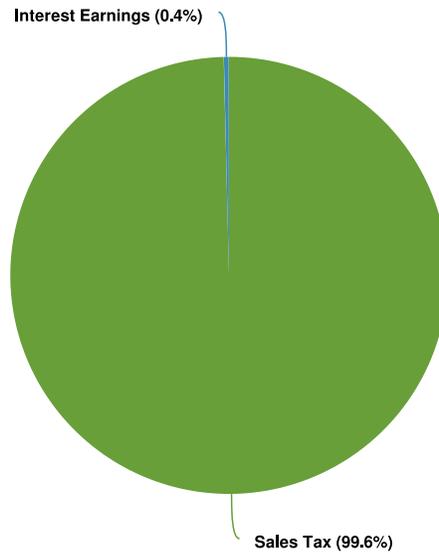
Parks Sales Tax Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$10,893,253	\$764,457	\$764,457	\$2,491,315
Revenues				
Sales Tax	\$8,910,643	\$9,053,219	\$8,621,218	\$8,994,248
Other Revenues	\$526,783	\$0	\$0	\$0
Interest Earnings	\$199,606	\$370,945	\$33,490	\$33,490
Grants & Entitlements		\$55,000		\$0
Interfund Transfers	\$47,477	\$0	\$0	\$0
Total Revenues:	\$9,684,509	\$9,479,164	\$8,654,708	\$9,027,738
Expenditures				
Materials & Supplies	\$0	\$4,024	\$4,024	\$102,704
Outside Services	\$303	\$0	\$0	\$170,000
Capital Outlay	\$1,629,114	\$811,999	\$600,000	\$499,852
Capital Improvements	\$12,673,603	\$8,203,011	\$7,608,323	\$9,572,585
Debt Charges	\$735,018	\$732,150	\$732,150	\$733,150

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Interfund Transfers	\$54,672	\$266,254	\$82,010	\$0
Total Expenditures:	\$15,092,710	\$10,017,438	\$9,026,507	\$11,078,291
Total Revenues Less Expenditures:	-\$5,408,201	-\$538,274	-\$371,799	-\$2,050,553
Ending Fund Balance:	\$5,485,052	\$226,183	\$392,658	\$440,762

Parks Sales Tax Revenues by Source

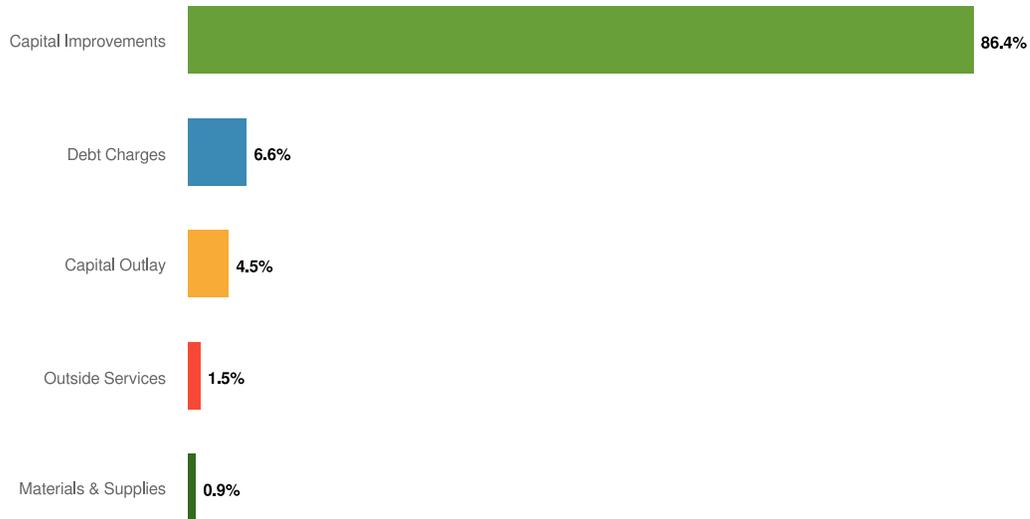
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Sales Tax	\$8,910,643	\$9,053,219	\$8,621,218	\$8,994,248	4.3%	\$373,030
Other Revenues	\$526,783	\$0	\$0	\$0	0%	\$0
Interest Earnings	\$199,606	\$370,945	\$33,490	\$33,490	0%	\$0
Grants & Entitlements		\$55,000		\$0	N/A	\$0
Interfund Transfers	\$47,477	\$0	\$0	\$0	0%	\$0
Total Revenue Source:	\$9,684,509	\$9,479,164	\$8,654,708	\$9,027,738	4.3%	\$373,030

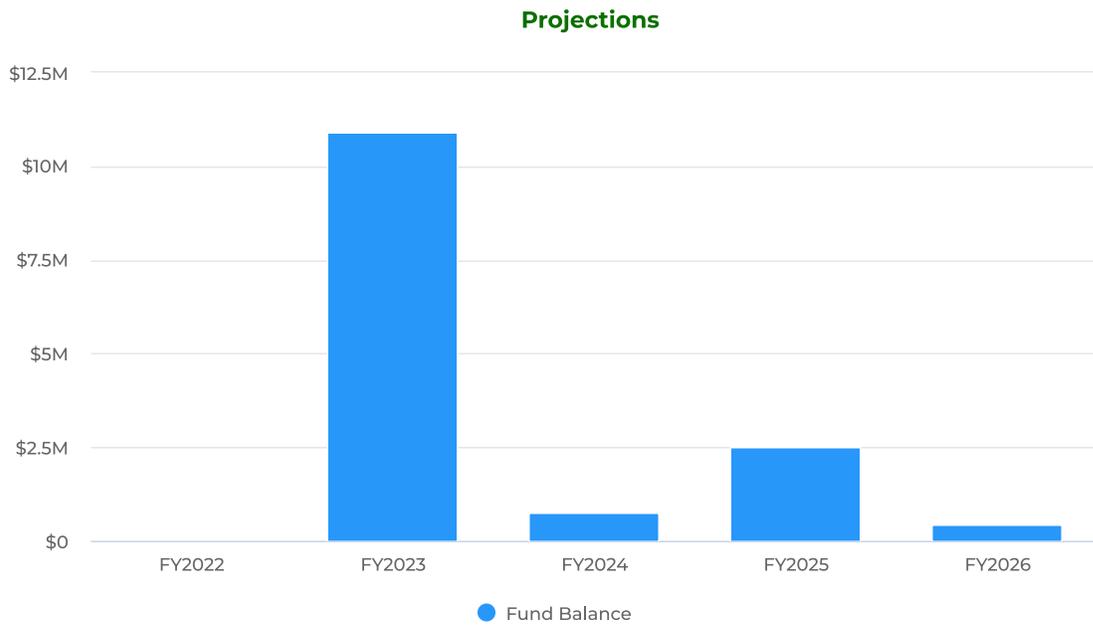
Parks Sales Tax Expenditures by Expense Type

Budgeted Expenditures by Expense Type Parks Sales Tax Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Materials & Supplies	\$0	\$4,024	\$4,024	\$102,704	2,452.3%	\$98,680
Outside Services	\$303	\$0	\$0	\$170,000	N/A	\$170,000
Capital Outlay	\$1,629,114	\$811,999	\$600,000	\$499,852	-16.7%	-\$100,148
Capital Improvements	\$12,673,603	\$8,203,011	\$7,608,323	\$9,572,585	25.8%	\$1,964,262
Debt Charges	\$735,018	\$732,150	\$732,150	\$733,150	0.1%	\$1,000
Interfund Transfers	\$54,672	\$266,254	\$82,010	\$0	-100%	-\$82,010
Total Expense Objects:	\$15,092,710	\$10,017,438	\$9,026,507	\$11,078,291	22.7%	\$2,051,784

Fund Balance





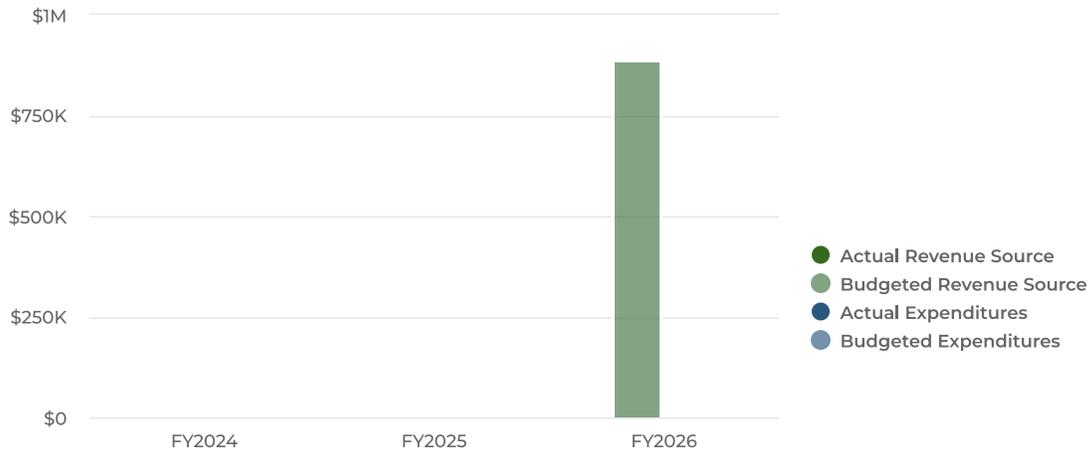
2011 Transient Guest Tax Fund

The 2011 Transient Guest Tax fund is a Governmental Type special revenue fund utilized for riverfront and downtown development. The source of the revenue is a 3% additional hotel/motel tax restricted to riverfront and downtown projects only. This program was previously located in the General fund, but was separated out into its own fund for the purpose of transparency and efficiency in tracking fund balances.

Summary

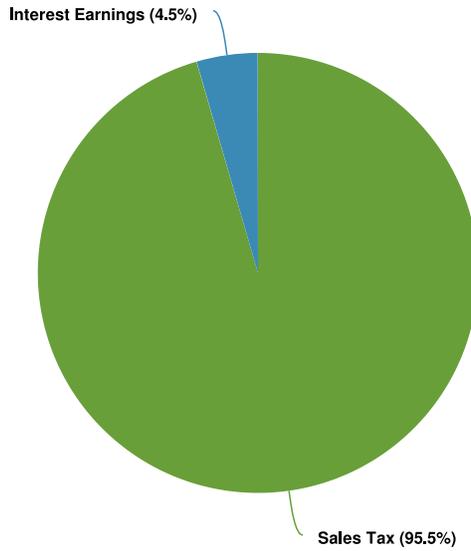
The City of St Joseph is projecting \$890K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.

No projects or expenses are budgeted for Fiscal Year 2026.



Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source				
Sales Tax	\$0	\$850,000	N/A	\$850,000
Interest Earnings	\$0	\$40,000	N/A	\$40,000
Total Revenue Source:	\$0	\$890,000	N/A	\$890,000

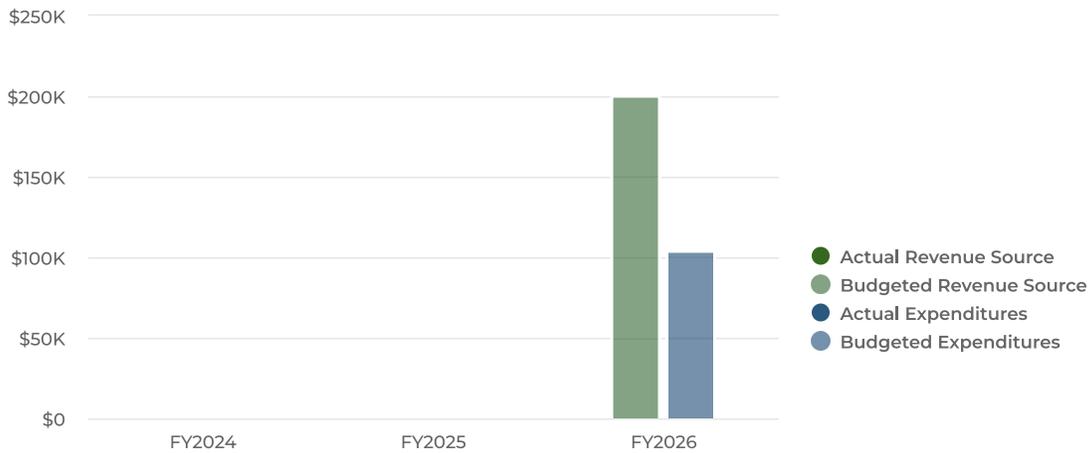


National Opioid Settlement Fund

The National Opioid Settlement fund is a Governmental Type special revenue fund utilized primarily for opioid education and prevention. The source of the revenue is a national opioid settlement that was announced in 2021. The City will receive an annual allocation through 2039. This program was previously located in the General fund, but was separated out into its own fund for the purpose of transparency and efficiency in tracking fund balances.

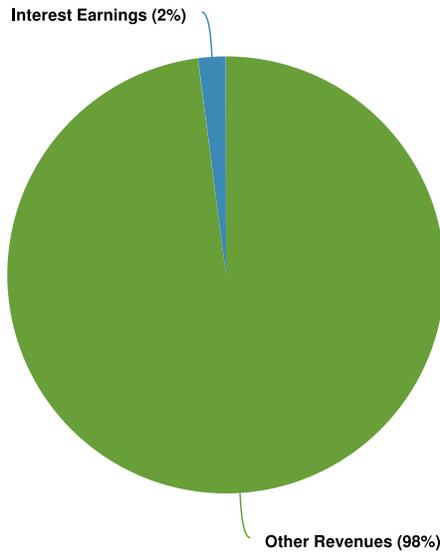
Summary

The City of St Joseph is projecting \$201.29K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$105K to \$105K in FY2026.



Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source				
Other Revenues	\$0	\$197,192	N/A	\$197,192
Interest Earnings	\$0	\$4,100	N/A	\$4,100
Total Revenue Source:	\$0	\$201,292	N/A	\$201,292

Expenditures by Expense Type

Name	FY2024 Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects				
Outside Services	\$0	\$105,000	N/A	\$105,000
Total Expense Objects:	\$0	\$105,000	N/A	\$105,000



Public Safety Fund

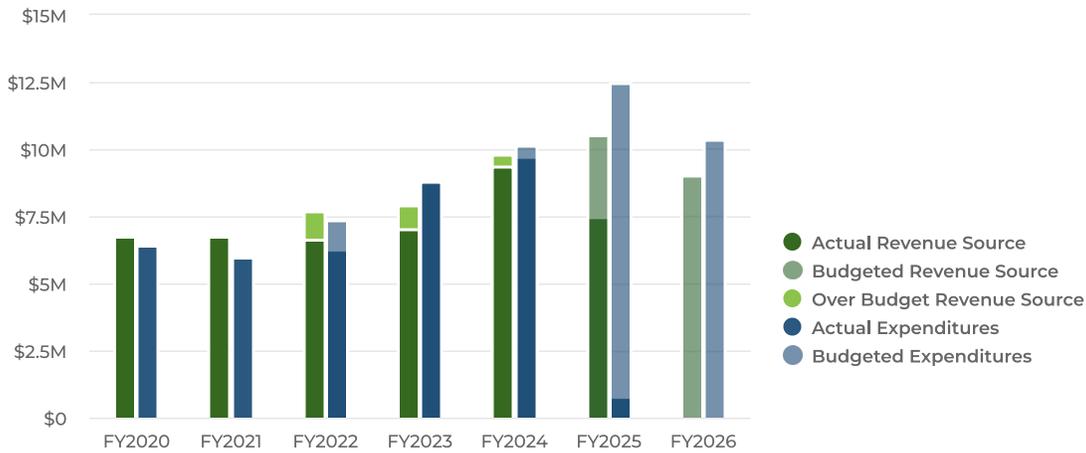
The Public Safety Tax Fund is a Governmental Type special revenue fund receiving revenue from a one-half cent sales tax that was approved by voters in 2014. The fund supports public safety salaries and benefits for Police, Fire and Health as well as provides materials, supplies and services for the Police and Fire Departments.

Summary

The City of St Joseph is projecting \$9.04M of revenue in FY2026, which represents a 14.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 17.0% or \$2.13M to \$10.37M in FY2026.

Expenditures in the Public Safety Tax Fund are projected to exceed revenues by \$1,325,913 in FY26. In addition to 20 positions from the Police, the fund now includes positions from both the Fire and Health departments. This change was made to remove all Public Safety transfers and show the true expense of the positions.

The Public Safety fund still includes 19 officers and 1 sergeant from the Police department. Positions moved into the fund for FY26 include 14 drivers and 49 firefighters from the Fire department, and 13 Animal Control positions that originated in the Health department.



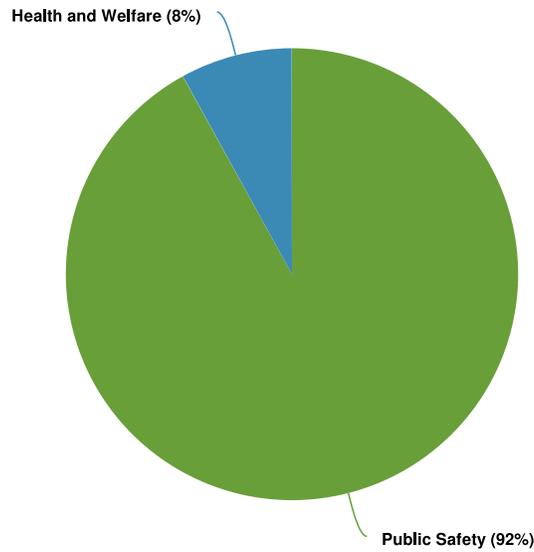
Public Safety Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,331,383	\$2,108,059	\$2,108,059	\$1,381,892
Revenues				
Sales Tax	\$8,871,418	\$9,075,418	\$8,658,924	\$9,020,581
Other Revenues	\$48,465	\$0	\$0	\$0
Interest Earnings	\$19,374	\$69,102	\$8,000	\$20,000
Interfund Transfers	\$901,837	\$1,900,572	\$1,900,572	\$0
Total Revenues:	\$9,841,095	\$11,045,092	\$10,567,496	\$9,040,581
Expenditures				
Salary & Wages	\$326,793	\$815,905	\$815,905	\$5,639,390
Employee Benefits	\$250,004	\$486,400	\$490,400	\$4,336,662

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Materials & Supplies	\$277,870	\$326,200	\$317,500	\$313,500
Outside Services	\$82,903	\$91,676	\$96,376	\$76,942
Capital Outlay	\$34,750		\$0	\$0
Interfund Transfers	\$8,755,458	\$10,773,627	\$10,773,627	\$0
Total Expenditures:	\$9,727,779	\$12,493,808	\$12,493,808	\$10,366,494
Total Revenues Less Expenditures:	\$113,316	-\$1,448,716	-\$1,926,312	-\$1,325,913
Ending Fund Balance:	\$2,444,699	\$659,343	\$181,747	\$55,979

Public Safety Expenditures by Function

Budgeted Expenditures by Function Public Safety Expenditures by Function

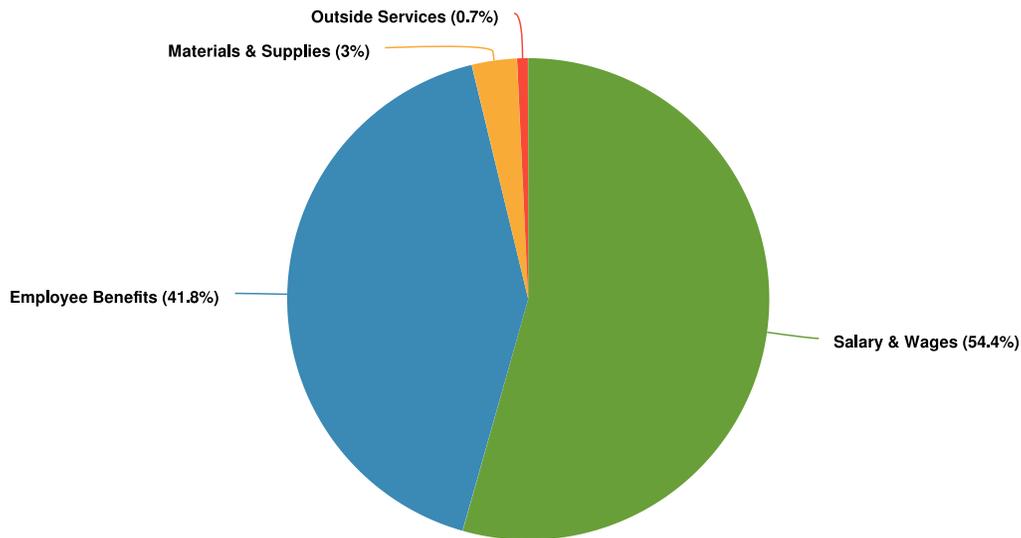


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						
Public Safety						
Salary & Wages	\$326,793	\$815,905	\$815,905	\$5,072,497	521.7%	\$4,256,592
Employee Benefits	\$250,004	\$486,400	\$490,400	\$4,072,618	730.5%	\$3,582,218
Materials & Supplies	\$277,870	\$326,200	\$317,500	\$313,500	-1.3%	-\$4,000
Outside Services	\$82,903	\$91,676	\$96,376	\$76,942	-20.2%	-\$19,434
Capital Outlay	\$34,750		\$0	\$0	0%	\$0
Interfund Transfers	\$8,229,647	\$10,021,060	\$10,021,060	\$0	-100%	-\$10,021,060
Total Public Safety:	\$9,201,968	\$11,741,241	\$11,741,241	\$9,535,557	-18.8%	-\$2,205,684

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Health and Welfare						
Salary & Wages	\$0			\$566,893	N/A	\$566,893
Employee Benefits	\$0			\$264,044	N/A	\$264,044
Interfund Transfers	\$525,811	\$752,567	\$752,567	\$0	-100%	-\$752,567
Total Health and Welfare:	\$525,811	\$752,567	\$752,567	\$830,937	10.4%	\$78,370
Total Expenditures:	\$9,727,779	\$12,493,808	\$12,493,808	\$10,366,494	-17%	-\$2,127,314

Public Safety Expenditures by Expense Type

Budgeted Expenditures by Expense Type Public Safety Expenditures by Expense Type

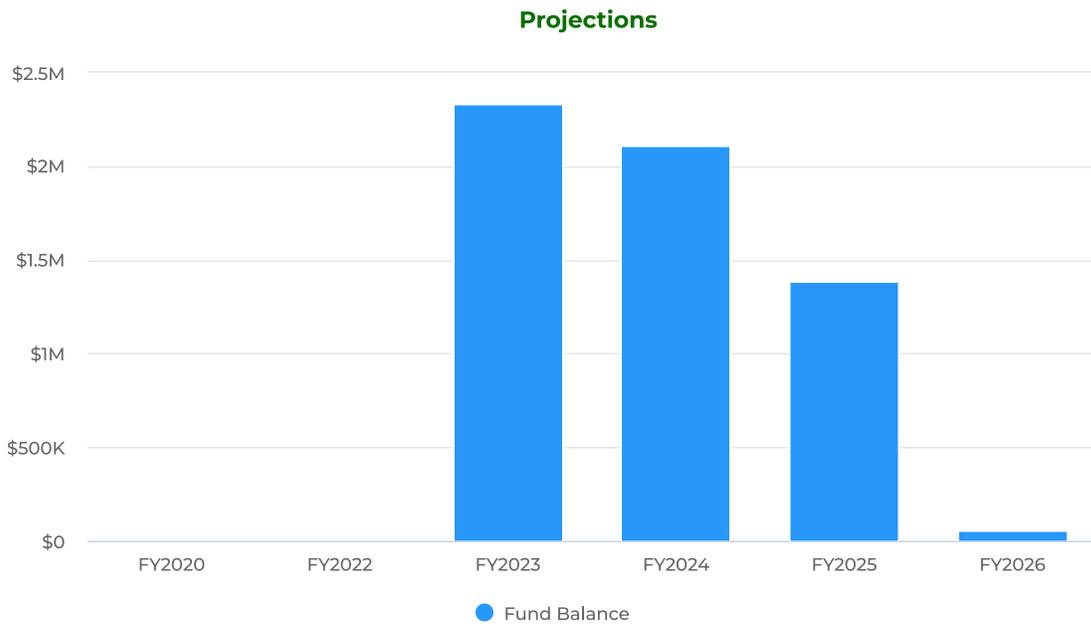


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages						
Base Salary/Wage	\$251,896	\$964,778	\$964,778	\$1,109,040	15%	\$144,262
Salary Adjustments	\$0	-\$259,920	-\$259,920	\$0	-100%	\$259,920
Overtime	\$19,161	\$50,000	\$50,000	\$50,000	0%	\$0
Temporary & Part time Wages	\$55,736	\$61,047	\$61,047	\$61,047	0%	\$0
Base Salary/Wage	\$0			\$3,552,410	N/A	\$3,552,410
Overtime	\$0			\$150,000	N/A	\$150,000

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
FLSA Overtime				\$100,000	N/A	\$100,000
Out of Title Pay				\$50,000	N/A	\$50,000
Base Salary/Wage	\$0			\$583,987	N/A	\$583,987
Salary Adjustments				-\$27,094	N/A	-\$27,094
Overtime	\$0			\$10,000	N/A	\$10,000
Total Salary & Wages:	\$326,793	\$815,905	\$815,905	\$5,639,390	591.2%	\$4,823,485
Employee Benefits						
Police Lagers Contributions	\$52,758	\$333,862	\$333,862	\$392,915	17.7%	\$59,053
Benefit Adjustments	\$0	-\$184,270	-\$184,270	\$0	-100%	\$184,270
Lagers Pension Contributions	\$4,244	\$0	\$0	\$0	0%	\$0
FICA Contributions	\$8,447	\$3,785	\$3,785	\$3,898	3%	\$113
FICA-FIM	\$4,684	\$15,600	\$15,600	\$17,718	13.6%	\$2,118
457 Employer Plan Match	\$945	\$7,038	\$7,038	\$13,030	85.1%	\$5,992
Health Insurance	\$43,244	\$188,892	\$188,892	\$230,642	22.1%	\$41,750
Dental Insurance	\$1,316	\$6,012	\$6,012	\$5,892	-2%	-\$120
Life Insurance	\$836	\$3,242	\$3,242	\$3,728	15%	\$486
Long Term Disability	\$432	\$2,596	\$2,596	\$2,983	14.9%	\$387
Workers' Compensation	\$100,103	\$72,403	\$72,403	\$79,261	9.5%	\$6,858
Uniform Allowance	\$3,183	\$18,240	\$18,240	\$22,800	25%	\$4,560
Conference/Train/Travel	\$29,814	\$19,000	\$23,000	\$23,000	0%	\$0
Lagers Pension Contributions	\$0			\$1,918,500	N/A	\$1,918,500
FICA-FIM	\$0			\$55,860	N/A	\$55,860
457 Employer Plan Match	\$0			\$82,089	N/A	\$82,089
Health Insurance	\$0			\$706,116	N/A	\$706,116
Dental Insurance	\$0			\$17,549	N/A	\$17,549
Life Insurance	\$0			\$11,903	N/A	\$11,903
Long Term Disability	\$0			\$9,276	N/A	\$9,276
Workers' Compensation	\$0			\$365,208	N/A	\$365,208
Uniform Allowance				\$94,500	N/A	\$94,500
Fire EMT Allowance				\$15,750	N/A	\$15,750
Benefit Adjustments				-\$29,848	N/A	-\$29,848
Lagers Pension Contributions	\$0			\$81,376	N/A	\$81,376
FICA Contributions	\$0			\$36,827	N/A	\$36,827
FICA-FIM	\$0			\$8,613	N/A	\$8,613
457 Employer Plan Match	\$0			\$11,727	N/A	\$11,727
Health Insurance	\$0			\$136,194	N/A	\$136,194
Dental Insurance	\$0			\$3,742	N/A	\$3,742
Life Insurance	\$0			\$1,962	N/A	\$1,962
Long Term Disability	\$0			\$1,571	N/A	\$1,571

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Workers' Compensation	\$0			\$11,880	N/A	\$11,880
Total Employee Benefits:	\$250,004	\$486,400	\$490,400	\$4,336,662	784.3%	\$3,846,262
Materials & Supplies						
Safety Equipment/Clothing	\$29,935	\$30,400	\$30,400	\$30,400	0%	\$0
Minor Equipment	\$56,326	\$54,700	\$46,000	\$46,000	0%	\$0
Other Materials & Supplies	\$44,977	\$50,000	\$50,000	\$46,000	-8%	-\$4,000
Safety Equipment/Clothing	\$121,869	\$115,000	\$115,000	\$115,000	0%	\$0
Minor Equipment	\$24,764	\$75,100	\$75,100	\$75,100	0%	\$0
Other Materials & Supplies	\$0	\$1,000	\$1,000	\$1,000	0%	\$0
Total Materials & Supplies:	\$277,870	\$326,200	\$317,500	\$313,500	-1.3%	-\$4,000
Outside Services						
Professional Services	\$2,554	\$2,984	\$2,984	\$2,984	0%	\$0
Software/Office Equip M&R	\$18,227	\$30,566	\$35,266	\$32,102	-9%	-\$3,164
M&R of Machinery & Equipment	\$3,114	\$1,360	\$1,360	\$1,360	0%	\$0
M&R of Motor Vehicles	\$22,084	\$27,127	\$27,127	\$17,127	-36.9%	-\$10,000
M&R of Communication Equipment	\$19,329	\$20,369	\$20,369	\$20,369	0%	\$0
Professional Services	\$17,596	\$3,000	\$3,000	\$3,000	0%	\$0
Software/Office Equip M&R	\$0	\$6,270	\$6,270	\$0	-100%	-\$6,270
Total Outside Services:	\$82,903	\$91,676	\$96,376	\$76,942	-20.2%	-\$19,434
Capital Outlay						
Radio & Communication Equipmnt	\$34,750		\$0	\$0	0%	\$0
Total Capital Outlay:	\$34,750		\$0	\$0	0%	\$0
Interfund Transfers						
Transfer to General Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0	-100%	-\$2,000,000
Transfer to Police Sales Tax	\$0	\$422,549	\$422,549	\$0	-100%	-\$422,549
Transfer to General Fund	\$6,229,647	\$7,598,511	\$7,598,511	\$0	-100%	-\$7,598,511
Transfer to General Fund	\$525,811	\$752,567	\$752,567	\$0	-100%	-\$752,567
Total Interfund Transfers:	\$8,755,458	\$10,773,627	\$10,773,627	\$0	-100%	-\$10,773,627
Total Expense Objects:	\$9,727,779	\$12,493,808	\$12,493,808	\$10,366,494	-17%	-\$2,127,314

Fund Balance





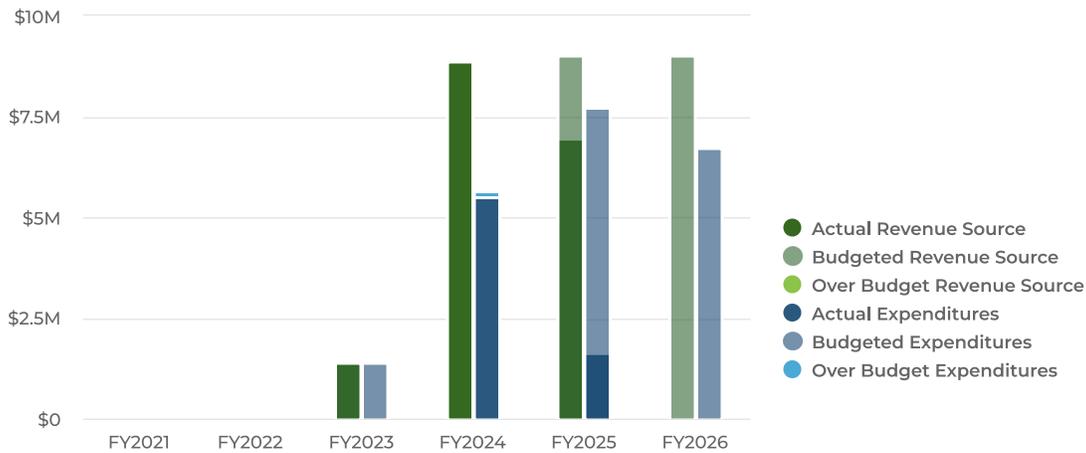
Police Sales Tax Fund

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 supports public safety salaries and benefits for the Police as well as provides materials, supplies, services, and capital equipment for the Police Department.

Summary

The City of St Joseph is projecting \$9.04M of revenue in FY2026, which represents a 0.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.1% or \$1.02M to \$6.73M in FY2026.

Similar to the Public Safety fund, the Police Tax now includes positions (46 officers) to eliminate fund transfers and show the true salary and benefit expenses within the fund. The FY26 budget also proposes \$1,858,749 in capital for vehicles, a console for the communications center and a drone. A portion of the expense is offset with projected salary and benefit savings. The fund is budgeted at a net revenue of \$2,315,074.



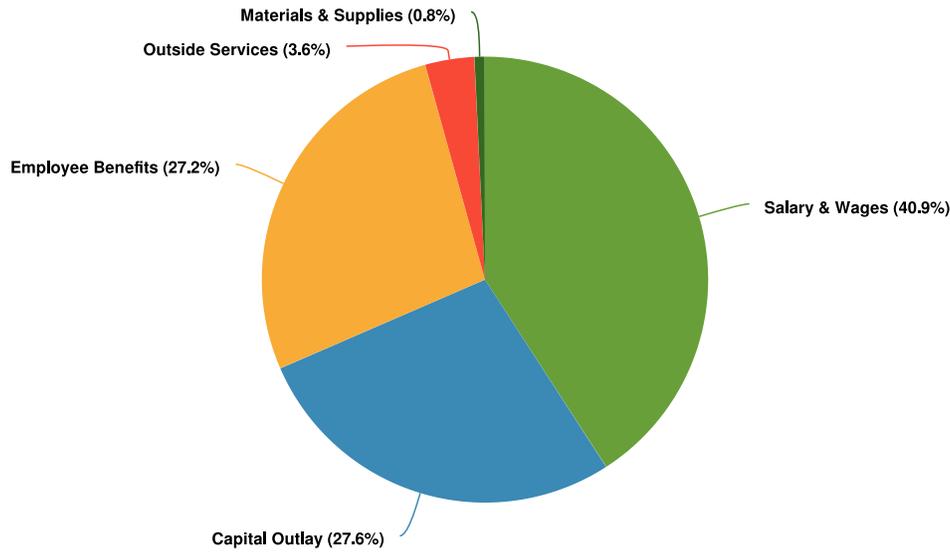
Police Sales Tax Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$509,019	\$4,052,734	\$4,052,734	\$6,534,235
Revenues				
Sales Tax	\$8,869,018	\$9,053,219	\$8,621,218	\$8,994,248
Other Revenues	\$16,822	\$0	\$0	\$0
Interest Earnings	\$14,237	\$119,131	\$2,000	\$50,000
Interfund Transfers	\$0	\$422,549	\$422,549	\$0
Total Revenues:	\$8,900,078	\$9,594,899	\$9,045,767	\$9,044,248
Expenditures				
Salary & Wages	\$0	\$0		\$2,750,339
Employee Benefits	\$72,502	\$85,000	\$85,000	\$1,829,385
Materials & Supplies	\$22,264	\$270,687	\$148,982	\$51,240
Outside Services	\$61,185	\$124,929	\$124,929	\$239,461

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Capital Outlay	\$324,968	\$1,504,995	\$1,626,700	\$1,858,749
Interfund Transfers	\$5,195,998	\$5,762,314	\$5,762,314	\$0
Total Expenditures:	\$5,676,916	\$7,747,925	\$7,747,925	\$6,729,174
Total Revenues Less Expenditures:	\$3,223,162	\$1,846,974	\$1,297,842	\$2,315,074
Ending Fund Balance:	\$3,732,181	\$5,899,708	\$5,350,576	\$8,849,309

Police Tax Expenditures by Expense Type

Budgeted Expenditures by Expense Type Police Tax Expenditures by Expense Type

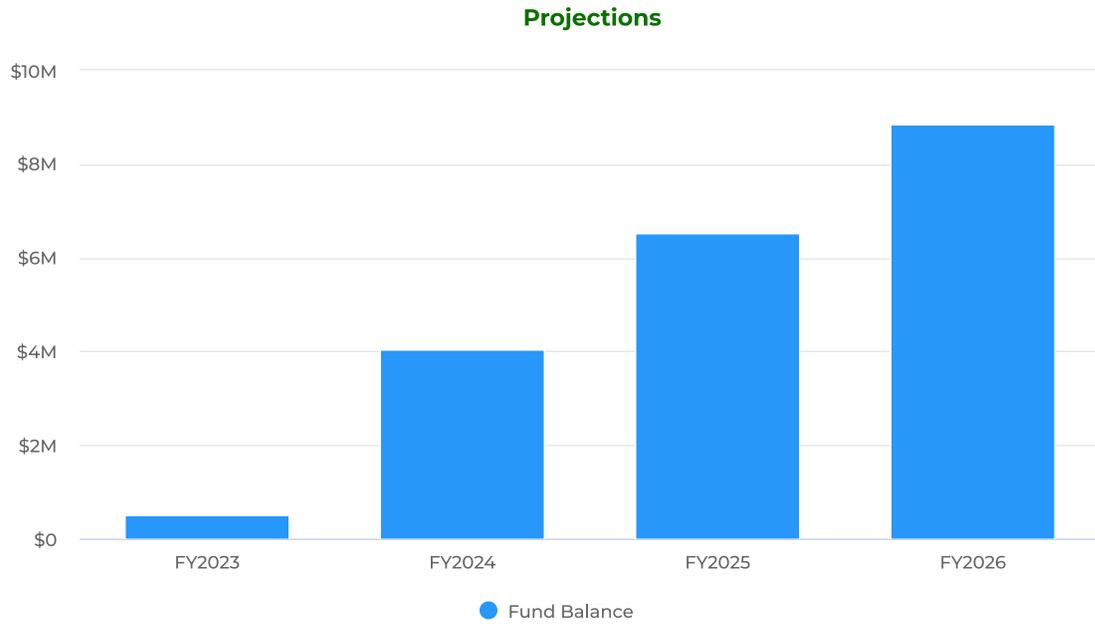


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages						
Base Salary/Wage	\$0			\$2,778,001	N/A	\$2,778,001
Salary Adjustments				-\$505,312	N/A	-\$505,312
Police Incentive Pay		\$0		\$177,650	N/A	\$177,650
Overtime	\$0			\$300,000	N/A	\$300,000
Total Salary & Wages:	\$0	\$0		\$2,750,339	N/A	\$2,750,339
Employee Benefits						
Police Lagers Contributions		\$0		\$1,103,666	N/A	\$1,103,666
Benefit Adjustments				-\$294,253	N/A	-\$294,253
FICA-FIM		\$0		\$47,207	N/A	\$47,207
457 Employer Plan Match	\$0			\$35,102	N/A	\$35,102

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Health Insurance	\$0			\$560,882	N/A	\$560,882
Dental Insurance	\$0			\$15,304	N/A	\$15,304
Life Insurance	\$0			\$9,413	N/A	\$9,413
Long Term Disability	\$0			\$7,474	N/A	\$7,474
Workers' Compensation	\$0			\$207,150	N/A	\$207,150
Uniform Allowance				\$52,440	N/A	\$52,440
Conference/Train/Travel	\$72,502	\$85,000	\$85,000	\$85,000	0%	\$0
Total Employee Benefits:	\$72,502	\$85,000	\$85,000	\$1,829,385	2,052.2%	\$1,744,385
Materials & Supplies						
Safety Equipment/Clothing	\$12,500	\$147,392	\$147,392	\$29,300	-80.1%	-\$118,092
Minor Equipment	\$9,764	\$0	\$0	\$12,350	N/A	\$12,350
Other Materials & Supplies	\$0	\$123,295	\$1,590	\$9,590	503.1%	\$8,000
Total Materials & Supplies:	\$22,264	\$270,687	\$148,982	\$51,240	-65.6%	-\$97,742
Outside Services						
Professional Services	\$11,831	\$22,500	\$22,500	\$22,500	0%	\$0
Recruitment Costs	\$15,063	\$24,350	\$24,350	\$24,350	0%	\$0
Advertising	\$0	\$1,164	\$1,164	\$1,164	0%	\$0
Software/Office Equip M&R	\$33,105	\$73,915	\$73,915	\$188,727	155.3%	\$114,812
M&R of Machinery & Equipment	\$1,186	\$3,000	\$3,000	\$2,720	-9.3%	-\$280
Total Outside Services:	\$61,185	\$124,929	\$124,929	\$239,461	91.7%	\$114,532
Capital Outlay						
Motor Vehicles	\$254,188	\$1,290,700	\$1,290,700	\$1,744,865	35.2%	\$454,165
Machinery & Equipment	\$0	\$139,295	\$261,000	\$10,000	-96.2%	-\$251,000
Radio & Communication Equipmnt	\$70,780	\$75,000	\$75,000	\$103,884	38.5%	\$28,884
Total Capital Outlay:	\$324,968	\$1,504,995	\$1,626,700	\$1,858,749	14.3%	\$232,049
Interfund Transfers						
Transfer to General Fund	\$4,294,161	\$4,479,009	\$4,479,009	\$0	-100%	-\$4,479,009
Transfer to Public Safety Tax	\$901,837	\$1,283,305	\$1,283,305	\$0	-100%	-\$1,283,305
Total Interfund Transfers:	\$5,195,998	\$5,762,314	\$5,762,314	\$0	-100%	-\$5,762,314
Total Expense Objects:	\$5,676,916	\$7,747,925	\$7,747,925	\$6,729,174	-13.1%	-\$1,018,751

Fund Balance

The 1/2 cent Police Tax went into effect in January 2023 and revenues began being collected the final quarter of that fiscal year.



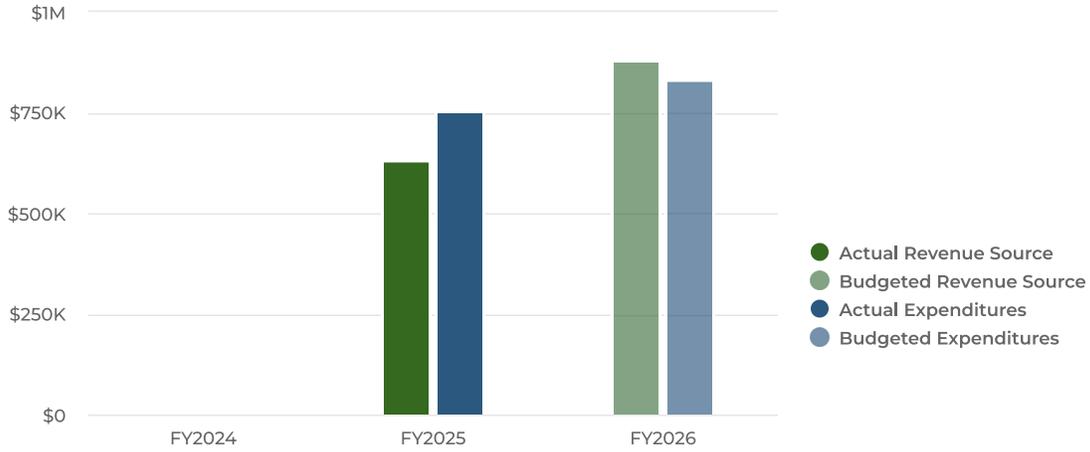


Radio Tower Maintenance Fund

The Radio Tower Maintenance fund is a Governmental Type special revenue fund which includes lease revenues that share the radio tower space and maintenance and utilities to support the radio tower and equipment. The program was previously located in the General fund but was separated into its own fund to track radio tower revenues and expenses more efficiently.

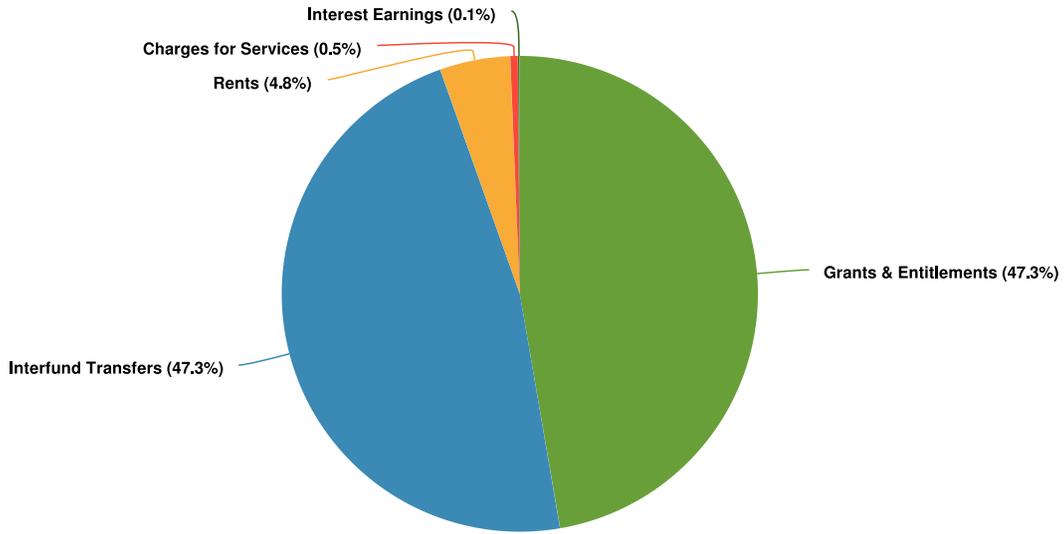
Summary

The City of St Joseph is projecting \$881.34K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$833.54K to \$833.54K in FY2026.

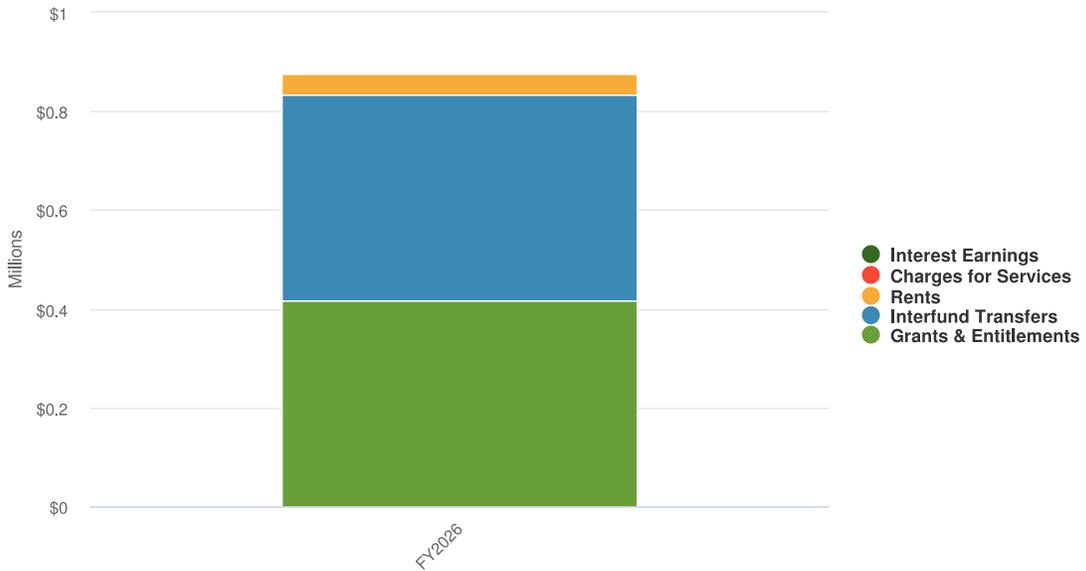


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

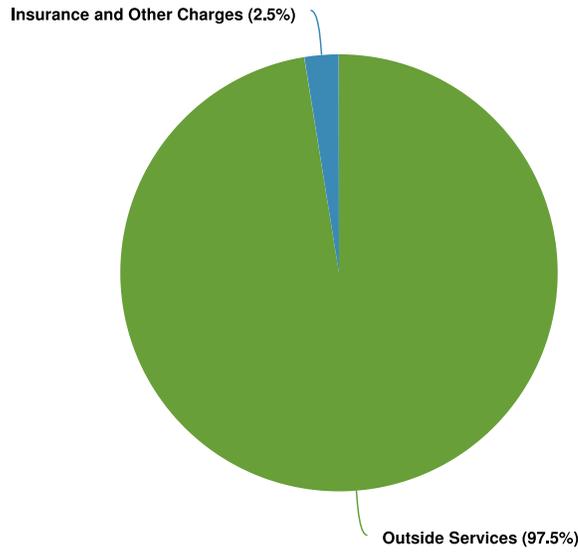


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source					
Rents	\$0	\$16,692	\$42,000	N/A	\$42,000
Charges for Services	\$0	\$4,000	\$4,700	N/A	\$4,700
Interest Earnings	\$0	\$1,172	\$1,000	N/A	\$1,000

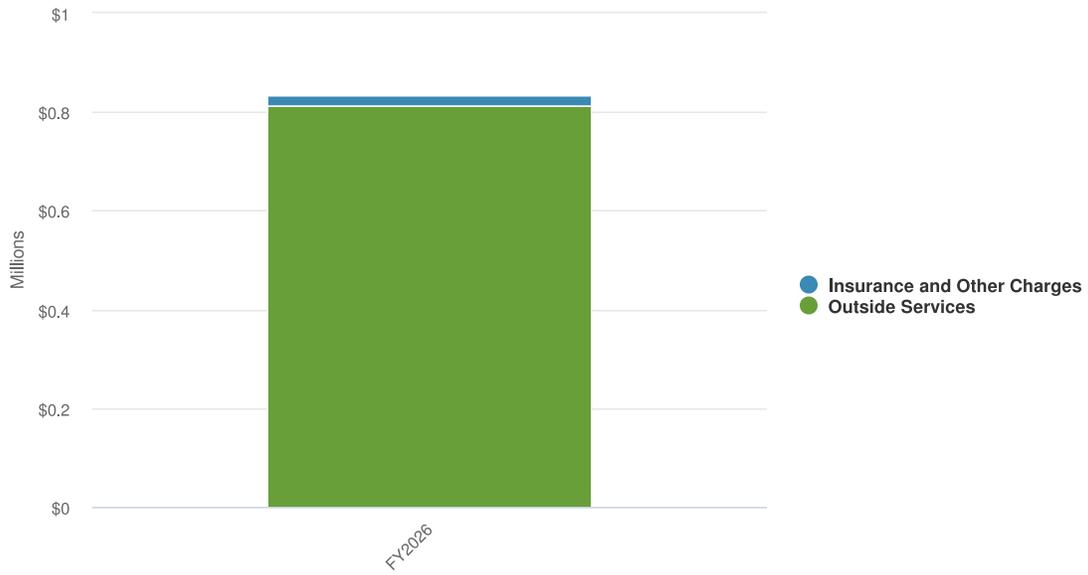
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Grants & Entitlements	\$0	\$376,613	\$416,822	N/A	\$416,822
Interfund Transfers	\$0	\$422,238	\$416,821	N/A	\$416,821
Total Revenue Source:	\$0	\$820,715	\$881,343	N/A	\$881,343

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



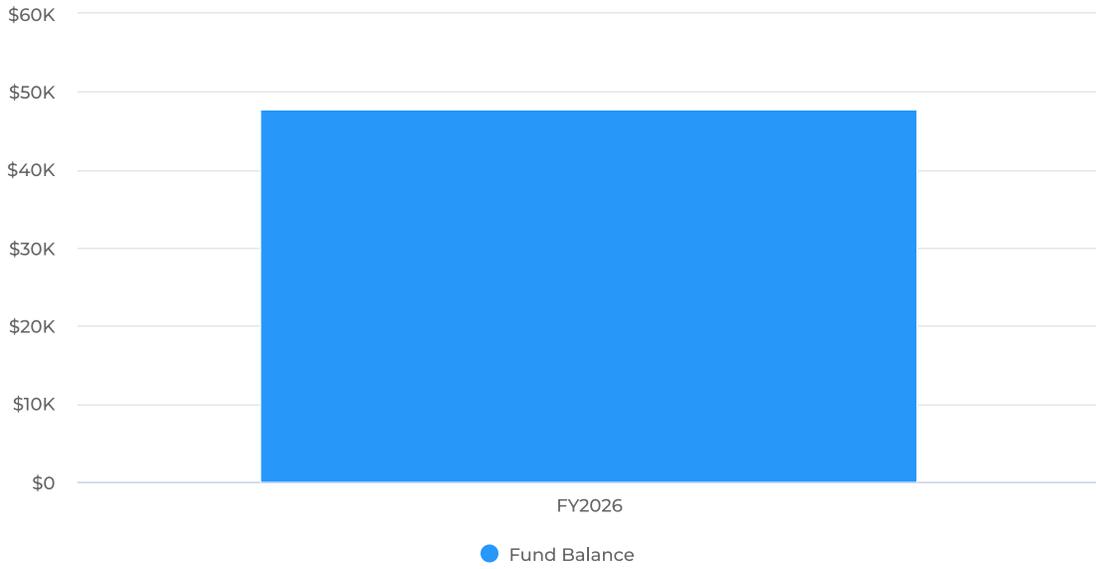
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects					
Outside Services	\$0	\$788,315	\$812,413	N/A	\$812,413
Insurance and Other Charges	\$0	\$20,536	\$21,128	N/A	\$21,128
Total Expense Objects:	\$0	\$808,851	\$833,541	N/A	\$833,541

Fund Balance

Projections





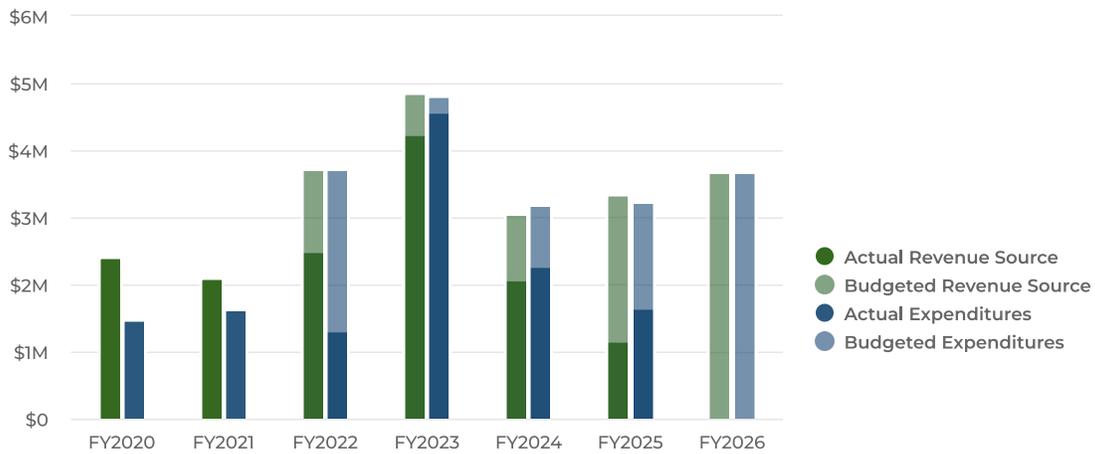
Community Development Fund

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

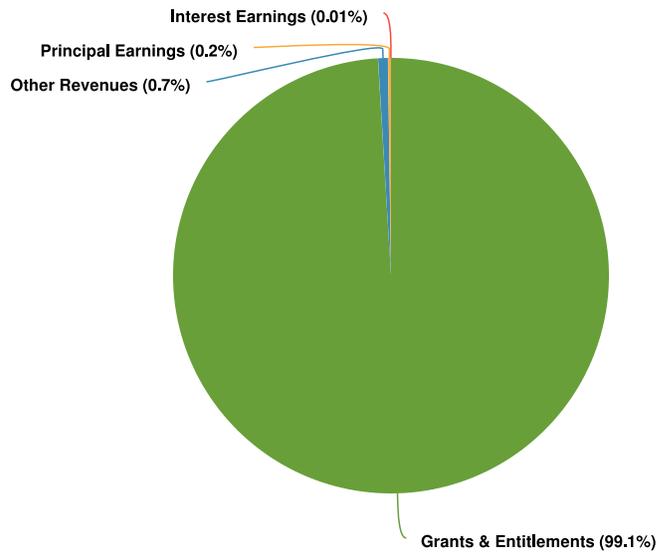
The City of St Joseph is projecting \$3.7M of revenue in FY2026, which represents a 10.1% increase over the prior year. Budgeted expenditures are projected to increase by 13.9% or \$451.11K to \$3.7M in FY2026.

The Community Development Fund is currently projected at a balanced budget. However, the amount of the annual federal allocation has yet to be determined.



CDBG Revenues by Source

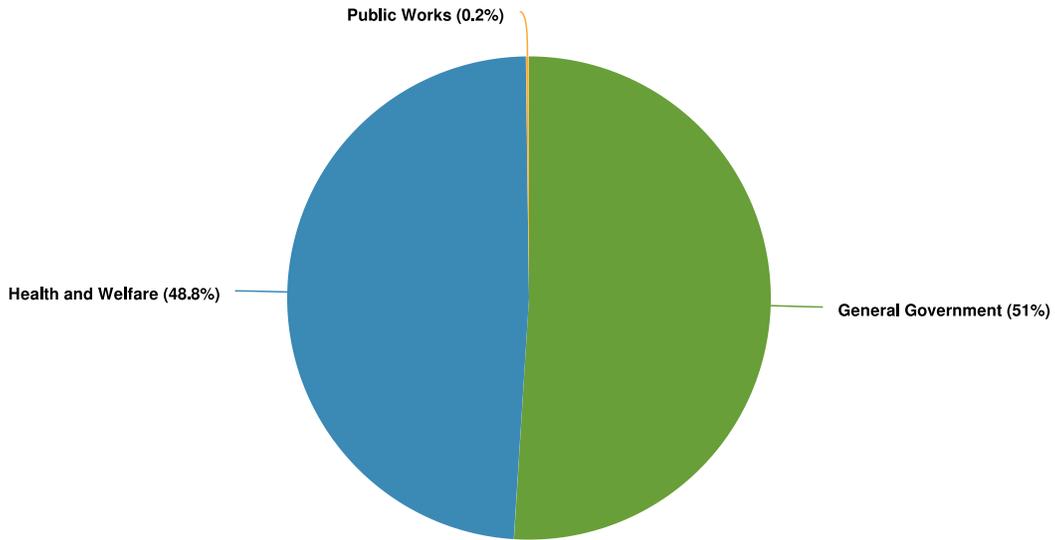
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Rents	\$5,875	\$5,875	\$5,875	\$0	-100%	-\$5,875
Other Revenues	\$90,417	\$96,362	\$26,862	\$26,862	0%	\$0
Principal Earnings	\$19,171	\$7,500	\$7,500	\$7,500	0%	\$0
Interest Earnings	\$0	\$517	\$517	\$517	0%	\$0
Grants & Entitlements	\$1,756,804	\$2,852,644	\$2,815,433	\$3,660,350	30%	\$844,917
Interfund Transfers	\$221,313	\$0	\$500,000	\$0	-100%	-\$500,000
Total Revenue Source:	\$2,093,580	\$2,962,898	\$3,356,187	\$3,695,229	10.1%	\$339,042

CDBG Revenue by Department

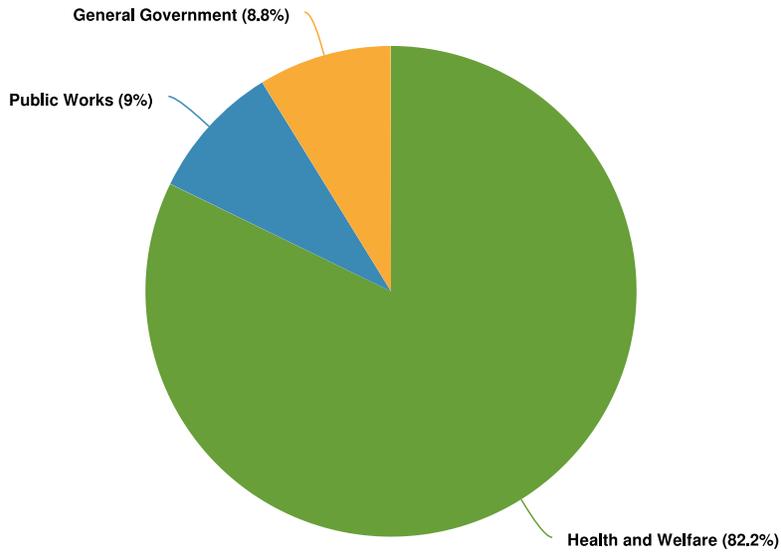
Projected 2026 Revenue by Department



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government	\$1,561,387	\$2,020,631	\$1,951,131	\$1,884,582	-3.4%	-\$66,549
Health and Welfare	\$513,022	\$934,767	\$897,556	\$1,803,147	100.9%	\$905,591
Public Works	\$19,171	\$7,500	\$507,500	\$7,500	-98.5%	-\$500,000
Total Revenue:	\$2,093,580	\$2,962,898	\$3,356,187	\$3,695,229	10.1%	\$339,042

CDBG Expenditures by Function

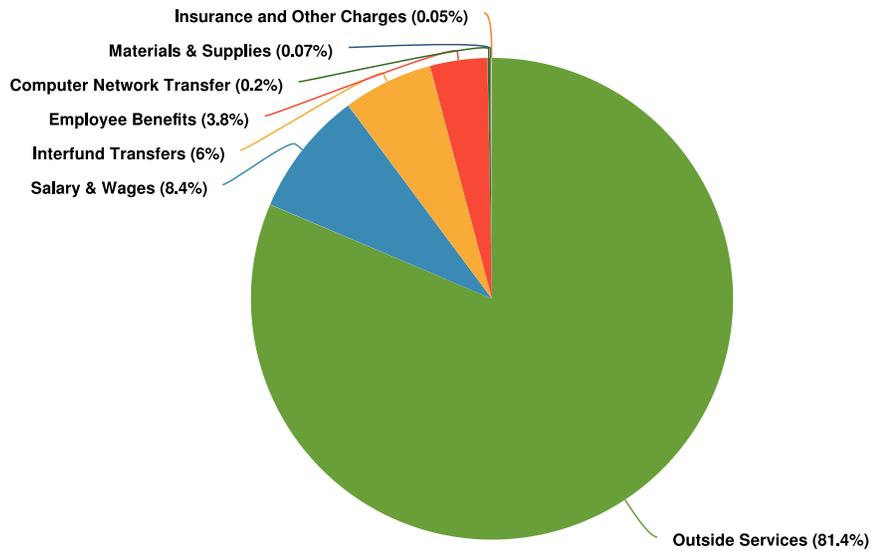
Budgeted Expenditures by Function CDBG Expenditures by Function



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						
General Government	\$314,127	\$300,703	\$298,203	\$324,236	8.7%	\$26,033
Health and Welfare	\$1,662,965	\$2,493,773	\$2,135,722	\$3,038,319	42.3%	\$902,597
Public Works	\$313,091	\$310,196	\$810,196	\$332,674	-58.9%	-\$477,522
Total Expenditures:	\$2,290,183	\$3,104,672	\$3,244,121	\$3,695,229	13.9%	\$451,108

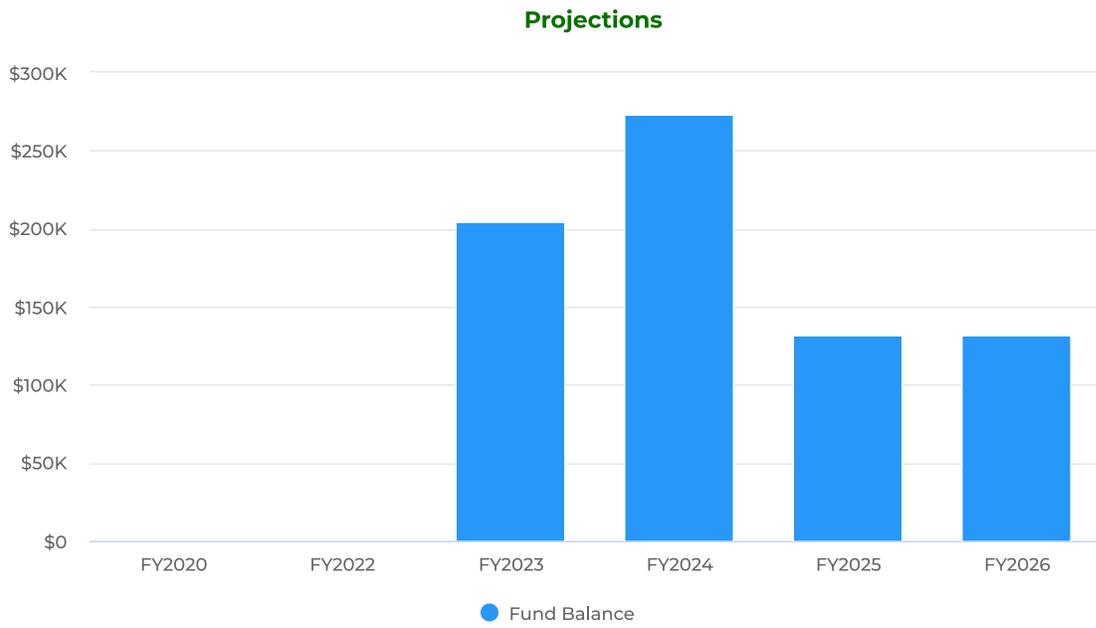
CDBG Expenditures by Expense Type

Budgeted Expenditures by Expense Type CDBG Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$291,740	\$296,427	\$296,427	\$311,771	5.2%	\$15,344
Employee Benefits	\$122,137	\$125,115	\$125,115	\$141,854	13.4%	\$16,739
Materials & Supplies	\$1,513	\$2,500	\$2,500	\$2,500	0%	\$0
Outside Services	\$1,641,328	\$2,469,461	\$2,608,910	\$3,007,869	15.3%	\$398,959
Computer Network Transfer	\$8,532	\$6,112	\$6,112	\$6,796	11.2%	\$684
Interfund Transfers	\$222,682	\$203,017	\$203,017	\$222,662	9.7%	\$19,645
Insurance and Other Charges	\$2,252	\$2,040	\$2,040	\$1,777	-12.9%	-\$263
Total Expense Objects:	\$2,290,183	\$3,104,672	\$3,244,121	\$3,695,229	13.9%	\$451,108

Fund Balance





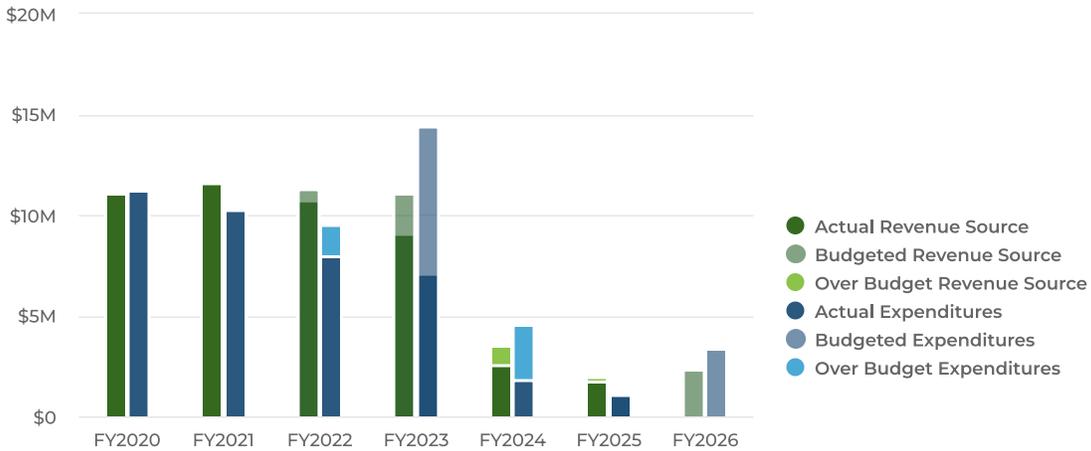
Special Allocation Fund

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

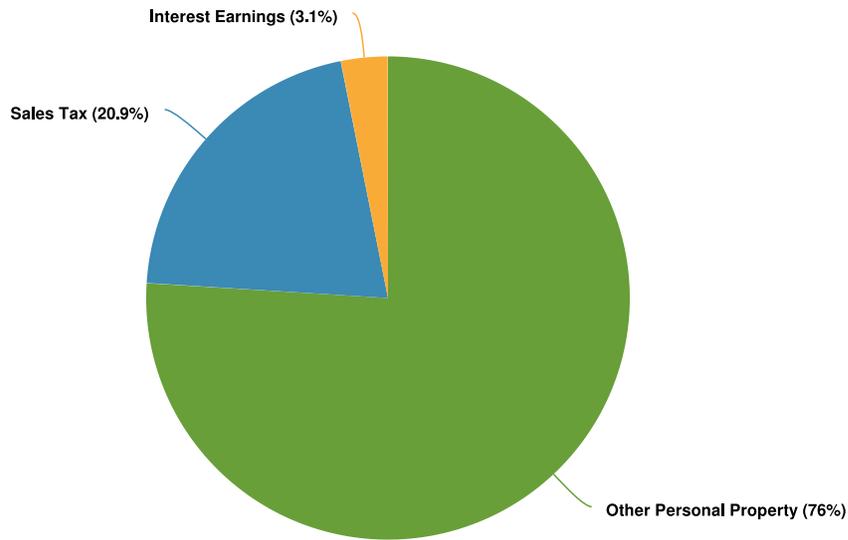
The City of St Joseph is projecting \$2.39M of revenue in FY2026, which represents a 33.7% increase over the prior year. Budgeted expenditures are projected to increase by 205.3% or \$2.3M to \$3.41M in FY2026.

The fund has decreased over the last few years with the pay-off of major TIFs, including the North Shoppes, Triumph and the Mitchell Corridor.



Special Allocation Revenues by Source

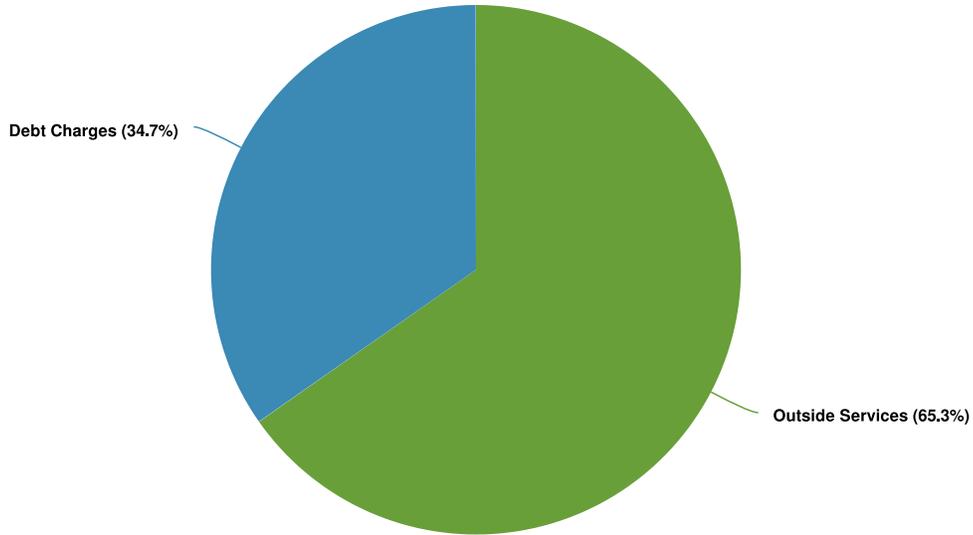
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax	\$1,327	\$0	\$0	\$0	0%	\$0
Other Personal Property	\$1,928,141	\$1,558,147	\$1,470,673	\$1,815,200	23.4%	\$344,527
Sales Tax	\$541,073	\$383,345	\$316,458	\$498,800	57.6%	\$182,342
Other Revenues	\$980,230	\$0	\$0	\$0	0%	\$0
Interest Earnings	\$94,545	\$74,776	\$0	\$74,700	N/A	\$74,700
Total Revenue Source:	\$3,545,316	\$2,016,268	\$1,787,131	\$2,388,700	33.7%	\$601,569

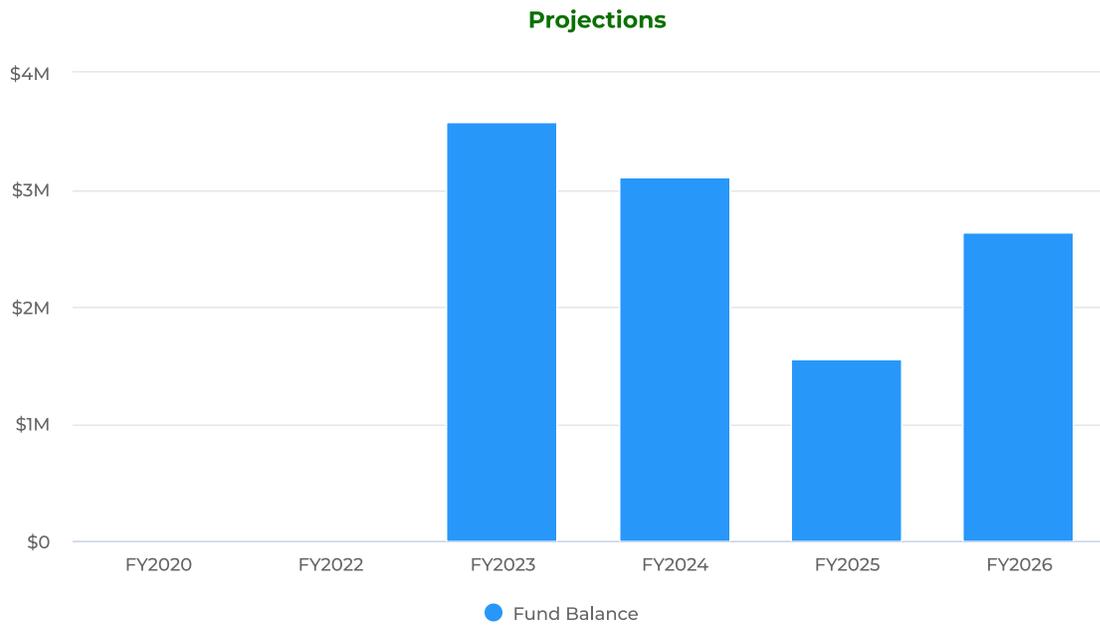
Special Allocation Expenditures by Expense Type

Budgeted Expenditures by Expense Type Special Allocation Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$101,470	\$137,095	\$111,100	\$2,228,300	1,905.7%	\$2,117,200
Debt Charges	\$4,348,664	\$1,052,834	\$1,006,936	\$1,185,440	17.7%	\$178,504
Interfund Transfers	\$126,045		\$0	\$0	0%	\$0
Total Expense Objects:	\$4,576,179	\$1,189,929	\$1,118,036	\$3,413,740	205.3%	\$2,295,704

Fund Balance





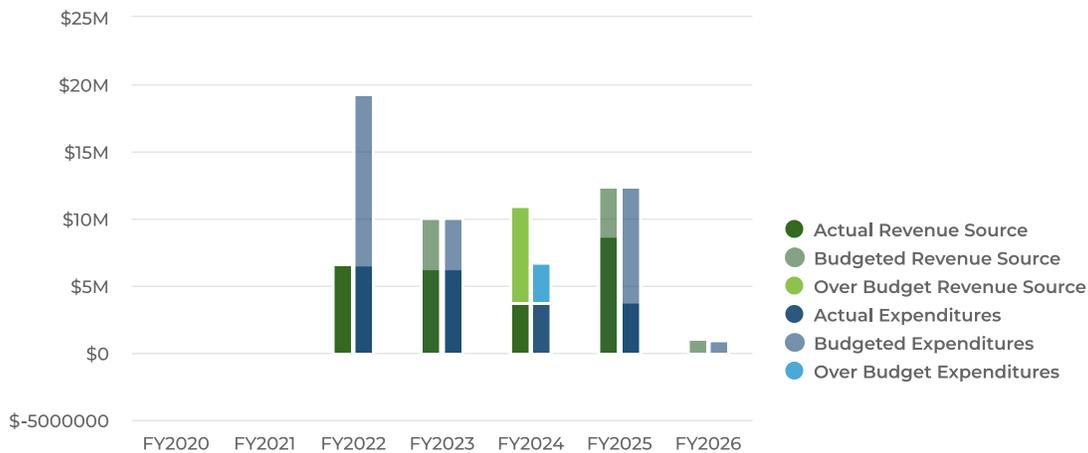
American Rescue Plan Fund

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 \$1.06M of revenue in FY2026, which represents a 91.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 91.9% or \$11.49M to \$1.01M in FY2026.

Funds in the American Rescue Plan Fund were obligated under federal law to be contracted by December 31, 2024. The bulk of the revenues and expenses have been recognized and encumbered in FY25.

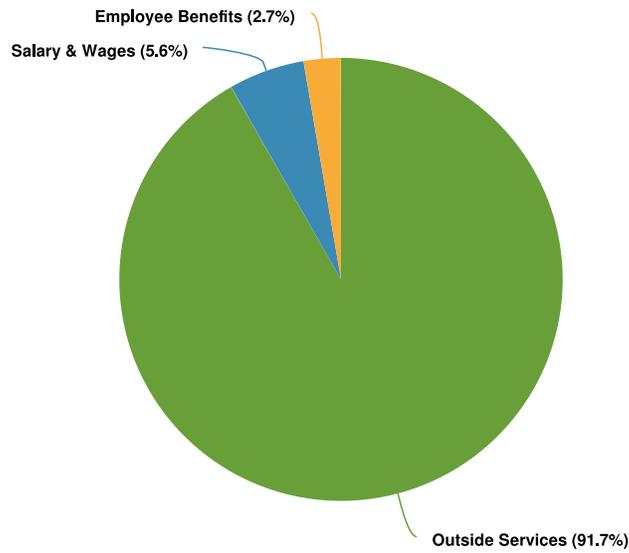


ARPA Revenues by Source

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Other Revenues	\$1,410,694	\$0	\$0	\$50,000	N/A	\$50,000
Interest Earnings	\$11,515	\$8,093	\$0	\$5,000	N/A	\$5,000
Grants & Entitlements	\$9,601,166	\$16,137,632	\$12,496,124	\$1,009,191	-91.9%	-\$11,486,933
Total Revenue Source:	\$11,023,375	\$16,145,725	\$12,496,124	\$1,064,191	-91.5%	-\$11,431,933

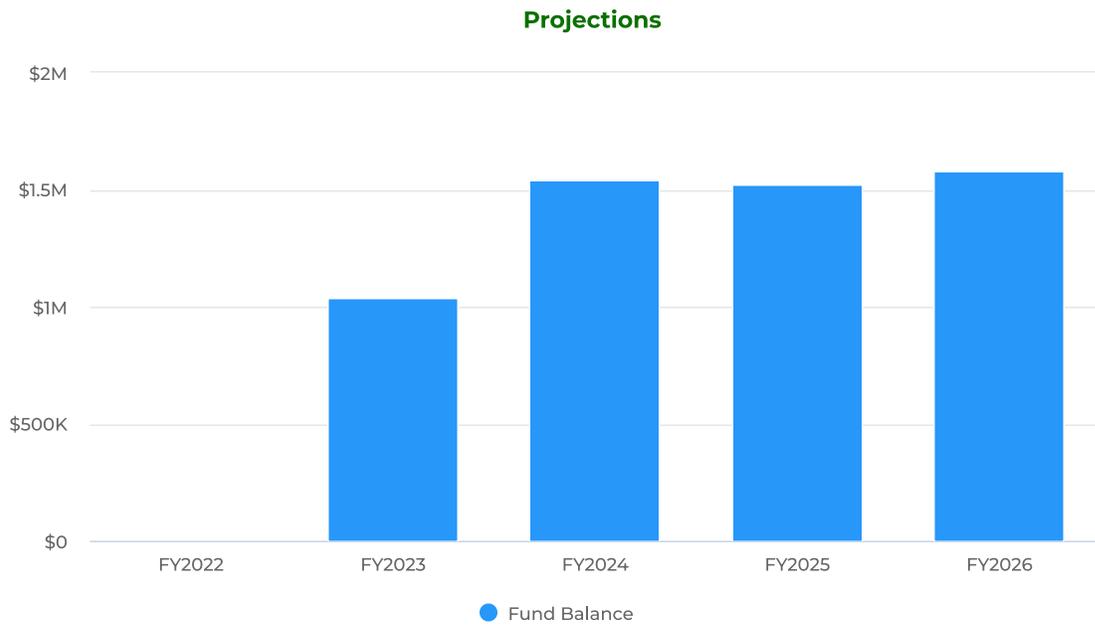
ARPA Expenditures by Expense Type

Budgeted Expenditures by Expense Type ARPA Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$0		\$0	\$56,178	N/A	\$56,178
Employee Benefits	\$0		\$0	\$27,140	N/A	\$27,140
Materials & Supplies	\$30	\$0	\$0	\$0	0%	\$0
Outside Services	\$1,702,232	\$3,831,408	\$4,682,341	\$925,873	-80.2%	-\$3,756,468
Capital Improvements	\$0	\$25,000	\$0	\$0	0%	\$0
Interfund Transfers	\$5,022,511	\$12,306,224	\$7,813,783	\$0	-100%	-\$7,813,783
Total Expense Objects:	\$6,724,774	\$16,162,632	\$12,496,124	\$1,009,191	-91.9%	-\$11,486,933

Fund Balance

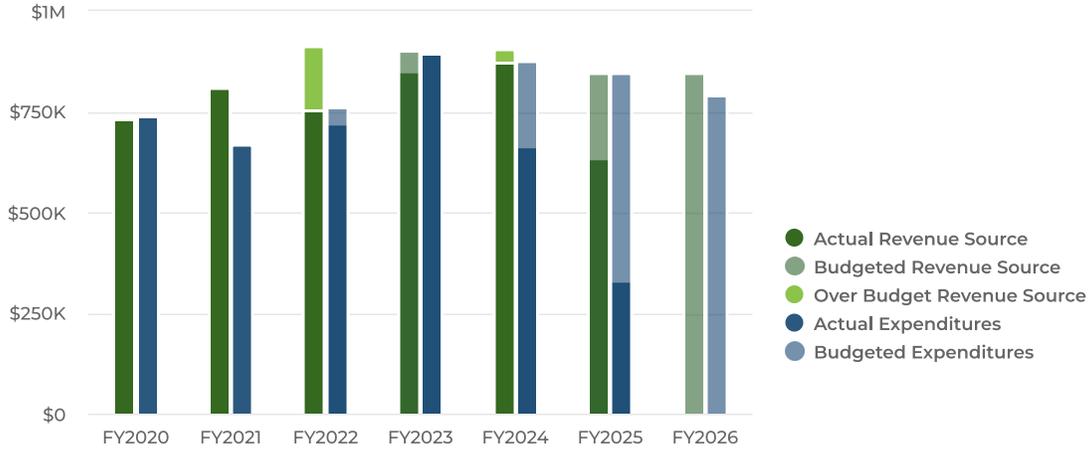


Gaming Initiatives Fund is a Governmental Type special revenue fund maintaining received from entry fees and revenues generated by the St. Jo Frontier Casino. The fund supports various governmental purposes including governmental operations and transfers to outside agencies.

Summary

The City of St Joseph is projecting \$850K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 6.8% or \$57.5K to \$792.5K in FY2026.

Gaming fund revenues are projected to remain flat over the previous year.

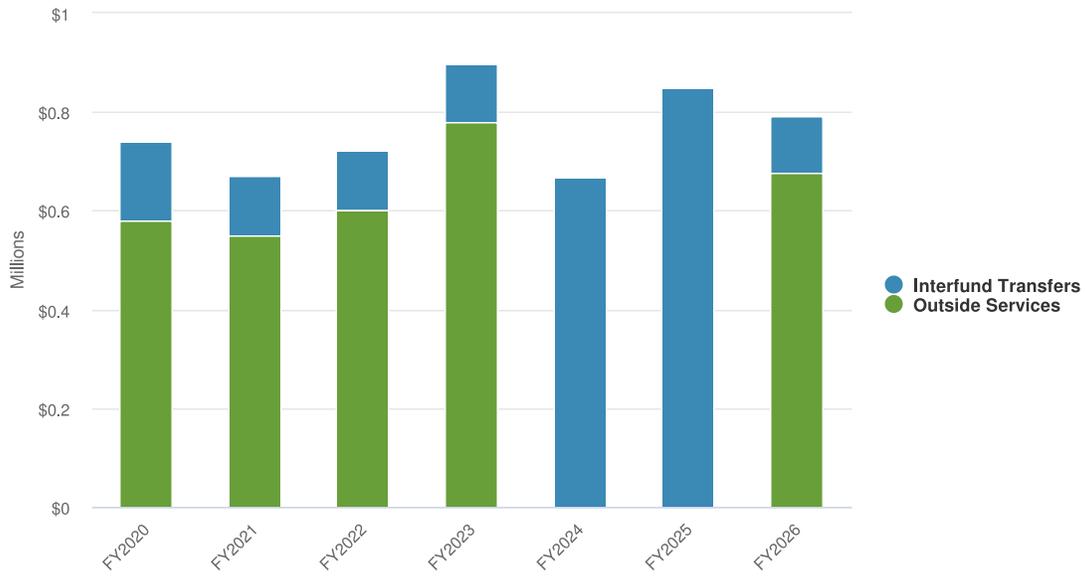


Revenues by Source

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Rents	\$871,322	\$830,000	\$850,000	\$850,000	0%	\$0
Other Revenues	\$24,318	\$0	\$0	\$0	0%	\$0
Interest Earnings	\$13,592	\$19,654	\$0	\$0	0%	\$0
Total Revenue Source:	\$909,232	\$849,654	\$850,000	\$850,000	0%	\$0

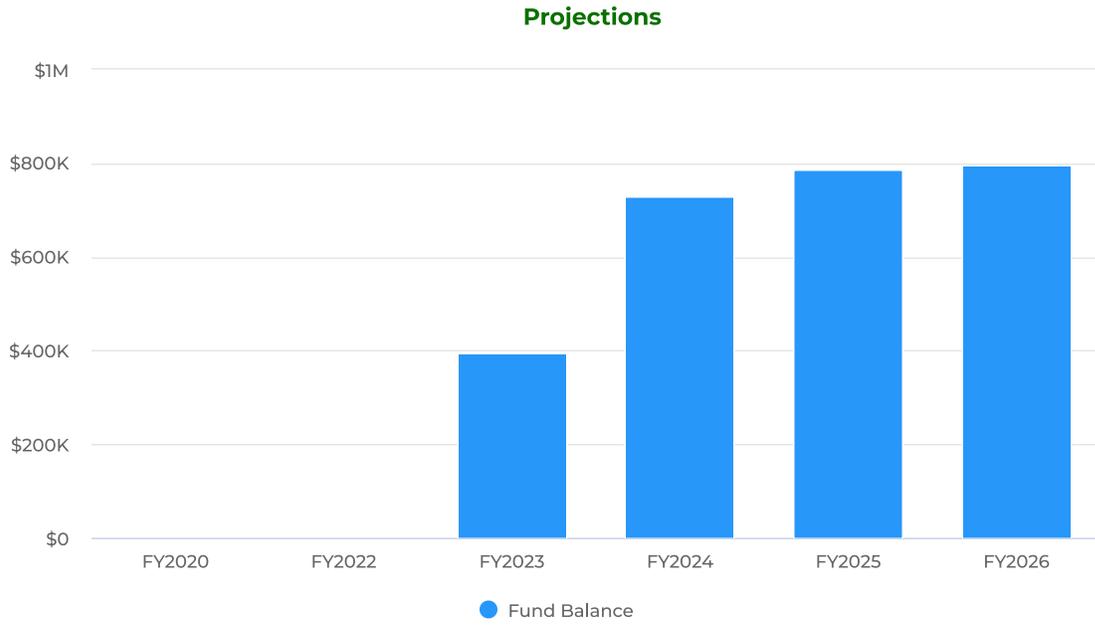
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$0	\$0	\$0	\$676,000	N/A	\$676,000
Interfund Transfers	\$667,442	\$850,000	\$850,000	\$116,500	-86.3%	-\$733,500
Total Expense Objects:	\$667,442	\$850,000	\$850,000	\$792,500	-6.8%	-\$57,500

Fund Balance

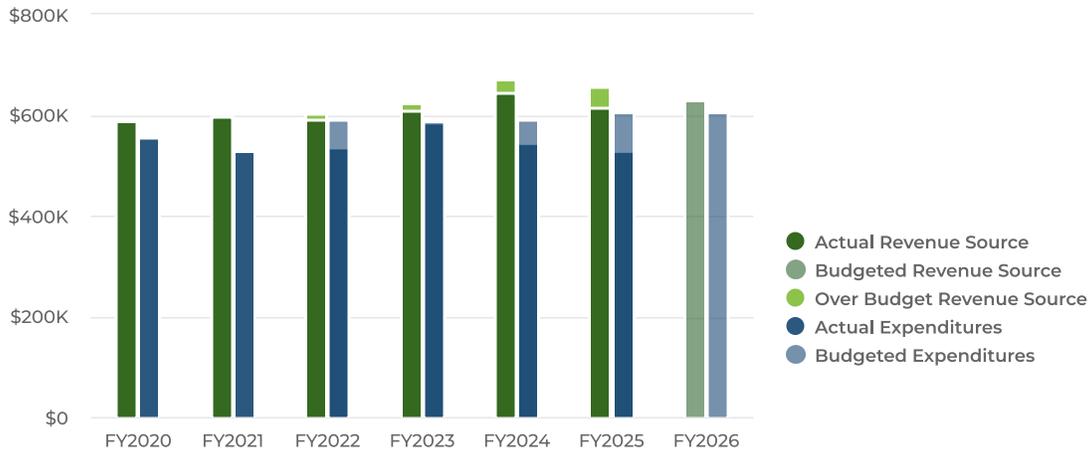




St. Joseph Museums Tax Fund is a Governmental Type special revenue fund maintaining real and personal property taxes for the operation of municipal museums. The fund supports municipal museums, historically including Remington Nature Center and St. Joseph Museums, Inc. under a contract for services.

Summary

The City of St Joseph is projecting \$630.98K of revenue in FY2026, which represents a 2.5% increase over the prior year. Budgeted expenditures are projected to decrease by 0.4% or \$2.44K to \$606.42K in FY2026.



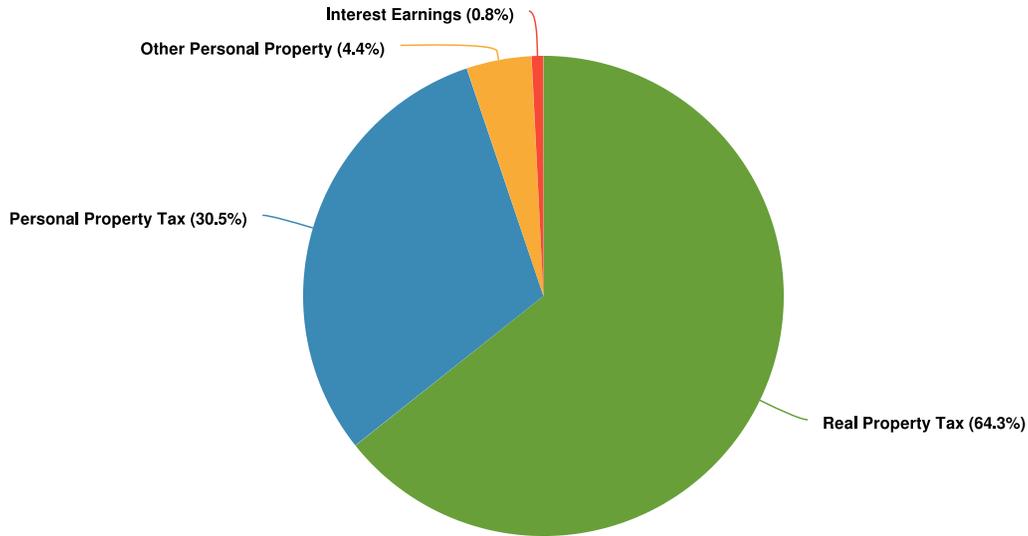
St. Joseph Museums Tax Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$375,060	\$510,730	\$510,730	\$535,352
Revenues				
Real Property Tax	\$398,950	\$405,766	\$395,663	\$405,766
Personal Property Tax	\$222,580	\$191,606	\$192,616	\$192,616
Other Personal Property	\$25,135	\$26,607	\$26,607	\$27,600
Other Revenues	\$18,213	\$0	\$0	\$0
Interest Earnings	\$7,967	\$9,507	\$1,000	\$5,000
Total Revenues:	\$672,845	\$633,486	\$615,886	\$630,982
Expenditures				
Outside Services	\$451,730	\$450,225	\$450,225	\$452,785
Capital Improvements	\$0	\$50,000	\$50,000	\$50,000
Interfund Transfers	\$56,973	\$57,845	\$57,845	\$59,099
Insurance and Other Charges	\$37,242	\$50,794	\$50,794	\$44,540
Total Expenditures:	\$545,945	\$608,864	\$608,864	\$606,424

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Total Revenues Less Expenditures:	\$126,901	\$24,622	\$7,022	\$24,558
Ending Fund Balance:	\$501,961	\$535,352	\$517,752	\$559,910

Revenues by Source

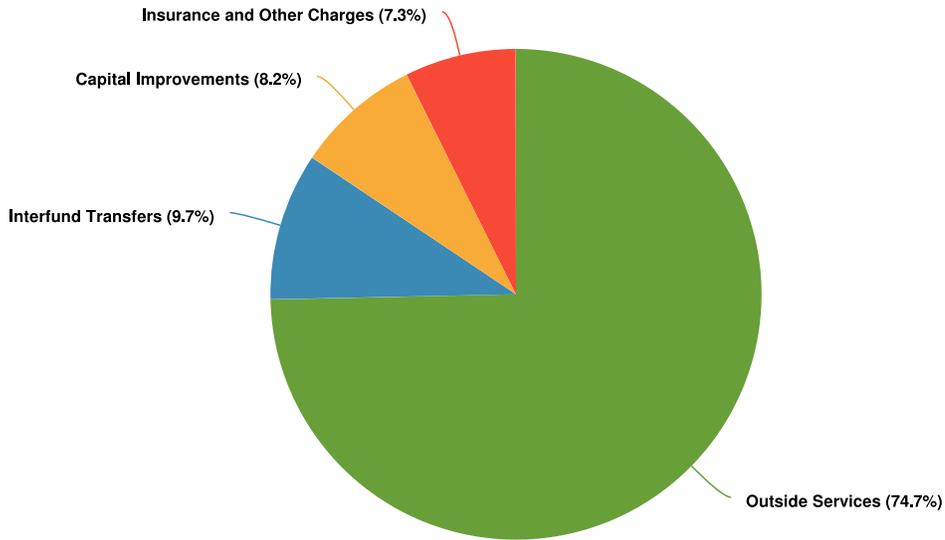
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax	\$398,950	\$405,766	\$395,663	\$405,766	2.6%	\$10,103
Personal Property Tax	\$222,580	\$191,606	\$192,616	\$192,616	0%	\$0
Other Personal Property	\$25,135	\$26,607	\$26,607	\$27,600	3.7%	\$993
Other Revenues	\$18,213	\$0	\$0	\$0	0%	\$0
Interest Earnings	\$7,967	\$9,507	\$1,000	\$5,000	400%	\$4,000
Total Revenue Source:	\$672,845	\$633,486	\$615,886	\$630,982	2.5%	\$15,096

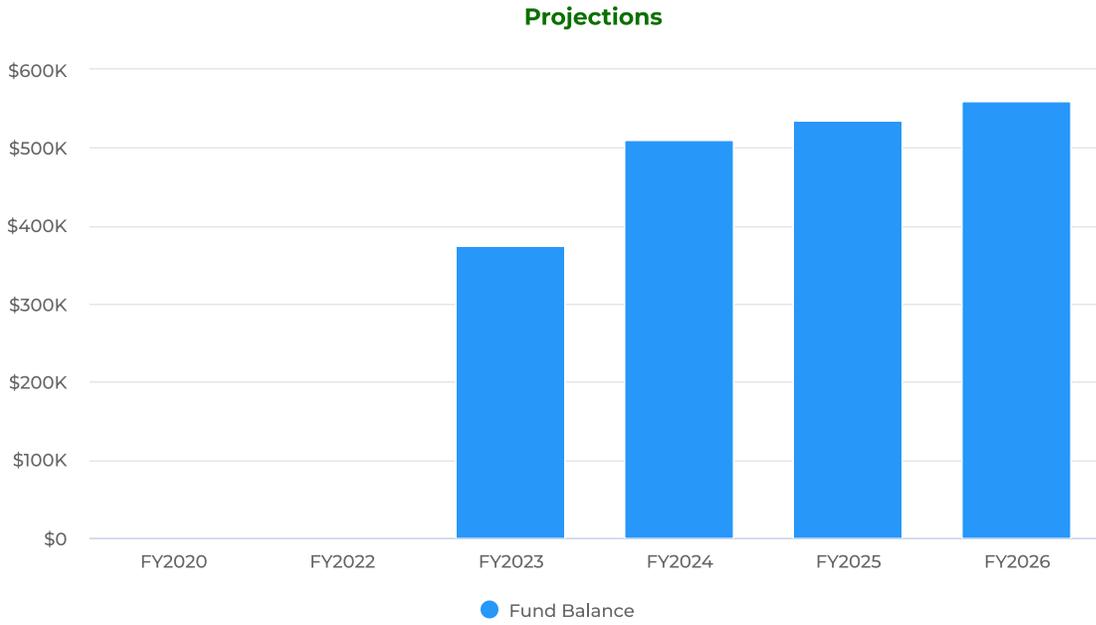
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



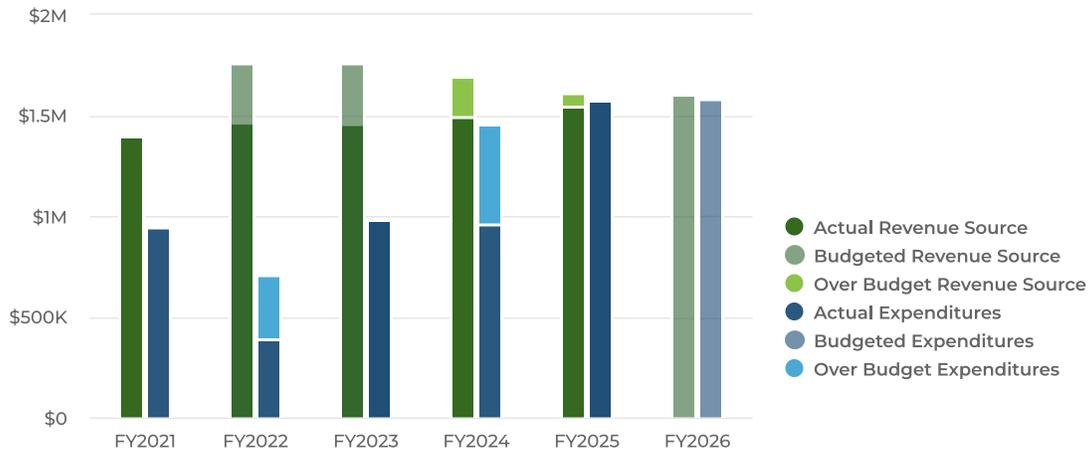
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$451,730	\$450,225	\$450,225	\$452,785	0.6%	\$2,560
Capital Improvements	\$0	\$50,000	\$50,000	\$50,000	0%	\$0
Interfund Transfers	\$56,973	\$57,845	\$57,845	\$59,099	2.2%	\$1,254
Insurance and Other Charges	\$37,242	\$50,794	\$50,794	\$44,540	-12.3%	-\$6,254
Total Expense Objects:	\$545,945	\$608,864	\$608,864	\$606,424	-0.4%	-\$2,440

Fund Balance



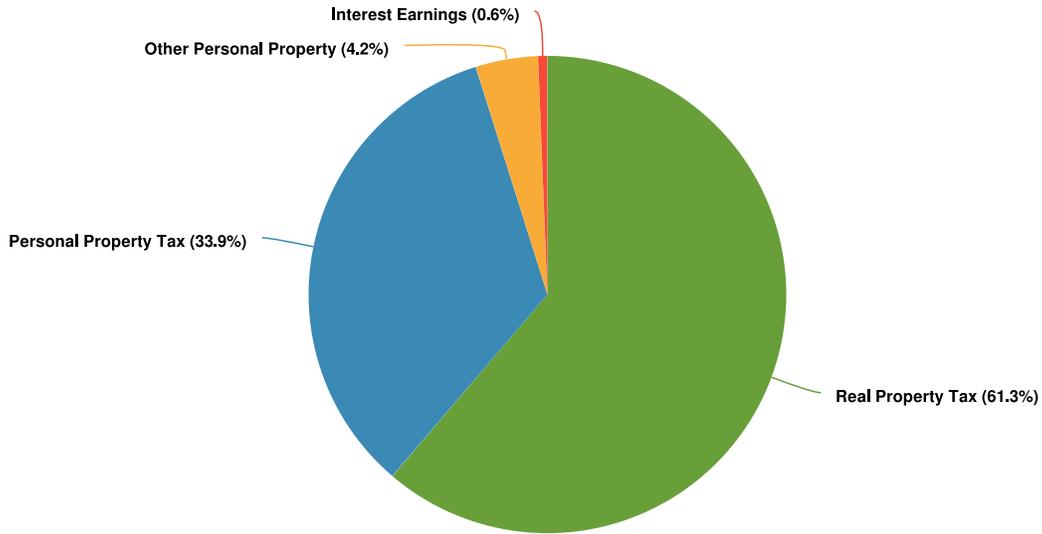
Summary

The City of St Joseph is projecting \$1.61M of revenue in FY2026, which represents a 4.0% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$3.71K to \$1.59M in FY2026.



Revenues by Source

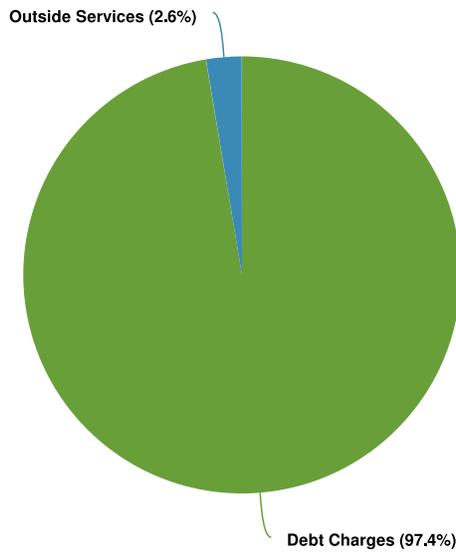
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax	\$965,460	\$984,300	\$955,918	\$984,300	3%	\$28,382
Personal Property Tax	\$538,643	\$544,627	\$518,911	\$544,627	5%	\$25,716
Other Personal Property	\$60,828	\$65,357	\$65,357	\$67,782	3.7%	\$2,425
Other Revenues	\$87,704	\$0	\$0	\$0	0%	\$0
Interest Earnings	\$40,309	\$44,198	\$5,000	\$10,000	100%	\$5,000
Total Revenue Source:	\$1,692,943	\$1,638,482	\$1,545,186	\$1,606,709	4%	\$61,523

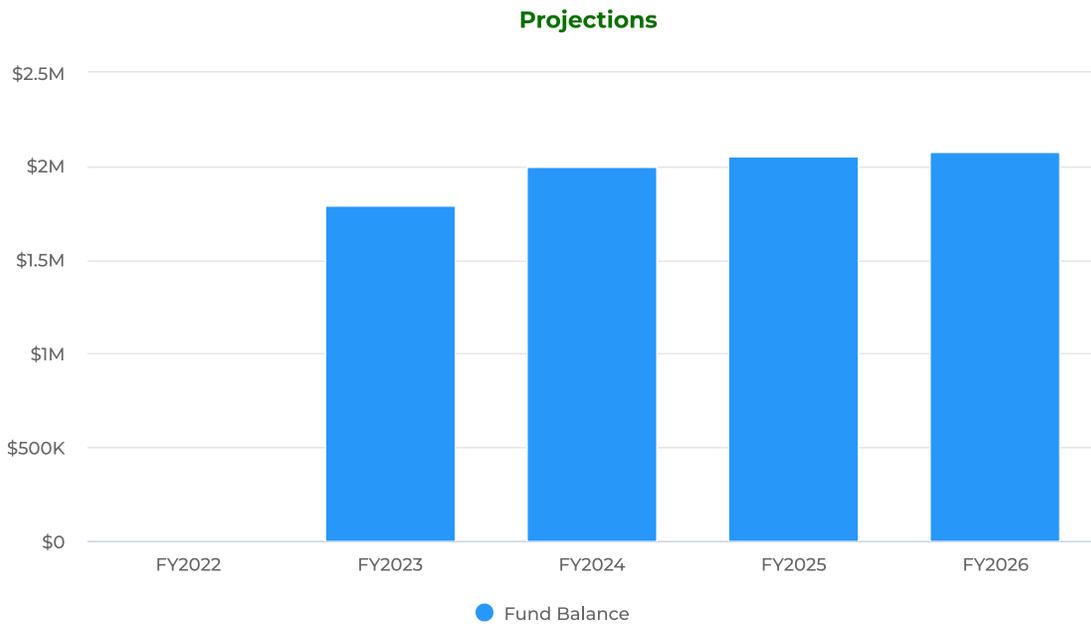
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$40,486	\$36,871	\$36,871	\$41,759	13.3%	\$4,888
Debt Charges	\$1,416,648	\$1,544,500	\$1,544,500	\$1,543,325	-0.1%	-\$1,175
Total Expense Objects:	\$1,457,134	\$1,581,371	\$1,581,371	\$1,585,084	0.2%	\$3,713

Fund Balance

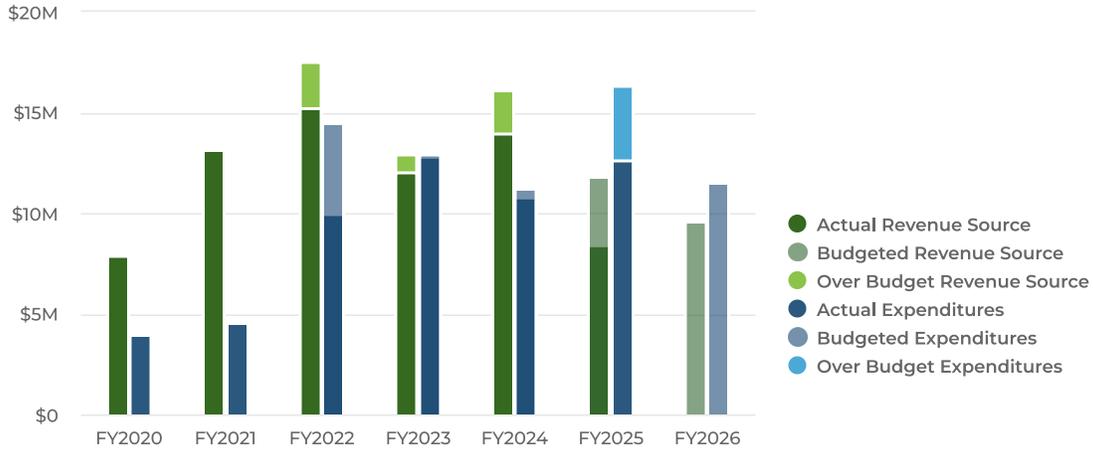


Capital Projects fund is a Governmental Type special revenue fund utilized to account for current financial resources and expenditures related to the acquisition, construction, or repair of capital projects other than those financed by Proprietary Type (Enterprise) Funds. Capital Projects Fund is a major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

Summary

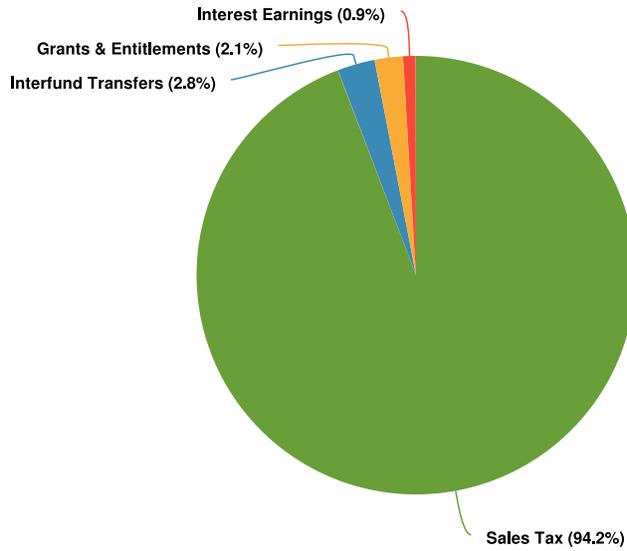
The City of St Joseph is projecting \$9.6M of revenue in FY2026, which represents a 19.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.6% or \$1.09M to \$11.58M in FY2026.

The second year of the 2024 CIP campaign includes construction of the Southside Fire Station #10, upgrades to the Civic Center Park, sidewalk improvements in school zones and the startup of the Cook Road improvements.



Revenues by Source

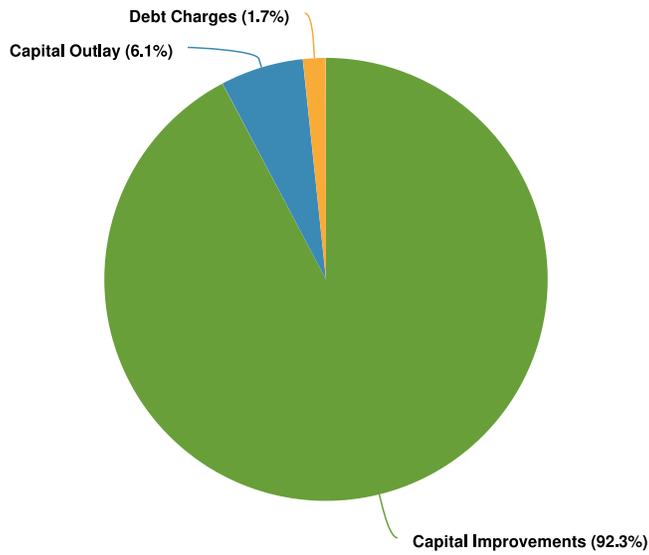
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Sales Tax	\$8,871,367	\$9,076,365	\$8,659,848	\$9,041,528	4.4%	\$381,680
Other Revenues	\$1,116,776	\$54,454	\$0	\$0	0%	\$0
Interest Earnings	\$367,588	\$471,061	\$90,000	\$90,000	0%	\$0
Grants & Entitlements	\$3,234	\$1,002,641	\$200,000	\$200,000	0%	\$0
Interfund Transfers	\$265,021	\$5,128,221	\$2,913,024	\$265,021	-90.9%	-\$2,648,003
Bond & Loan Proceeds	\$5,511,647	\$0	\$0	\$0	0%	\$0
Total Revenue Source:	\$16,135,632	\$15,732,742	\$11,862,872	\$9,596,549	-19.1%	-\$2,266,323

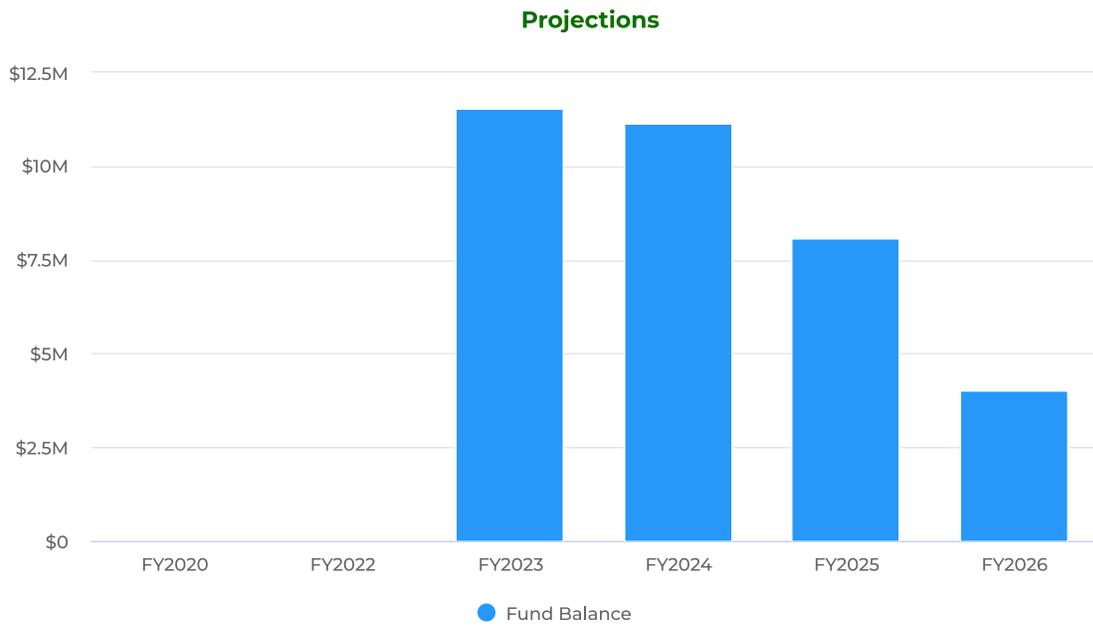
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$518,045	\$0	\$0	\$0	0%	\$0
Capital Outlay	\$0	\$1,843,579	\$1,700,000	\$702,465	-58.7%	-\$997,535
Capital Improvements	\$9,482,012	\$22,606,030	\$10,775,267	\$10,684,387	-0.8%	-\$90,880
Debt Charges	\$286,807	\$192,468	\$192,468	\$192,644	0.1%	\$176
Interfund Transfers	\$530,562	\$23,586	\$0	\$0	0%	\$0
Total Expense Objects:	\$10,817,426	\$24,665,663	\$12,667,735	\$11,579,496	-8.6%	-\$1,088,239

Fund Balance



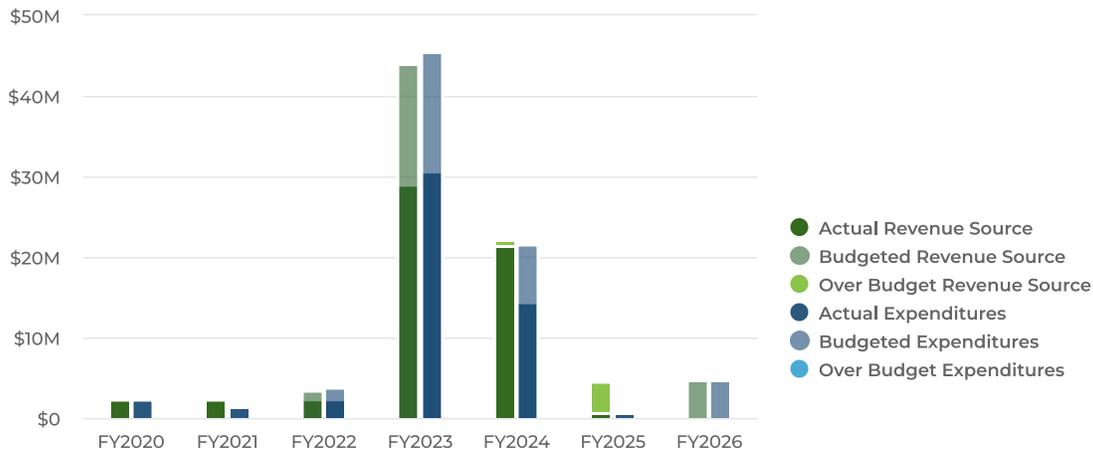
Aviation Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of Rosecrans Memorial Airport and the acquisition, construction, or repair of capital projects associated with Rosecrans Memorial Airport.

Summary

The City of St Joseph is projecting \$4.8M of revenue in FY2026, which represents a 503.8% increase over the prior year. Budgeted expenditures are projected to increase by 503.8% or \$4M to \$4.8M in FY2026.

Totals in the fund summary include grant revenues and capital expenditures. Operations and the fund in total have been in a deficit in the last couple of years. Steps are being taken in FY25 to eliminate the deficit with an appropriation from the General Fund balance. In addition, a subsidy of \$385,375 is included in the FY26 budget to avoid an operational deficit.

Projects scheduled for the year include equipping the control tower and completion of the current Aviation complex phase.



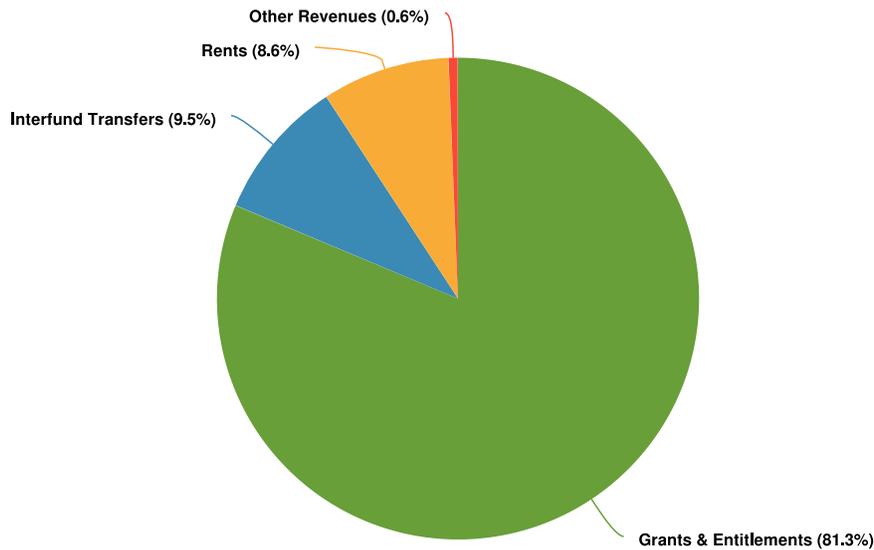
Aviation Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	-\$685,534	-\$820,602	-\$820,602	\$19,493
Revenues				
Rents	\$382,457	\$409,560	\$383,267	\$410,105
Other Revenues	\$122,687	\$24,100	\$30,400	\$30,400
Interest Earnings	-\$84,605	\$0	\$0	\$0
Grants & Entitlements	\$21,729,464	\$4,000,506	\$0	\$3,900,000
Interfund Transfers	\$100,562	\$404,252	\$380,666	\$455,375
Total Revenues:	\$22,250,566	\$4,838,418	\$794,333	\$4,795,880
Expenditures				
Salary & Wages	\$323,605	\$338,978	\$338,978	\$362,615
Employee Benefits	\$119,698	\$132,154	\$130,404	\$164,928
Materials & Supplies	\$41,789	\$49,740	\$49,740	\$55,550

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Outside Services	\$145,845	\$195,638	\$196,888	\$730,403
Capital Outlay	\$8,402	\$11,895	\$0	\$0
Capital Improvements	\$13,717,621	\$484,819	\$0	\$3,400,000
Computer Network Transfer	\$8,532	\$7,640	\$7,640	\$13,593
Interfund Transfers	\$19,147	\$19,147	\$19,147	\$19,147
Insurance and Other Charges	\$43,104	\$51,536	\$51,536	\$49,644
Total Expenditures:	\$14,427,743	\$1,291,546	\$794,333	\$4,795,880
Total Revenues Less Expenditures:	\$7,822,823	\$3,546,872	\$0	\$0
Ending Fund Balance:	\$7,137,289	\$2,726,270	-\$820,602	\$19,493

Revenues by Source

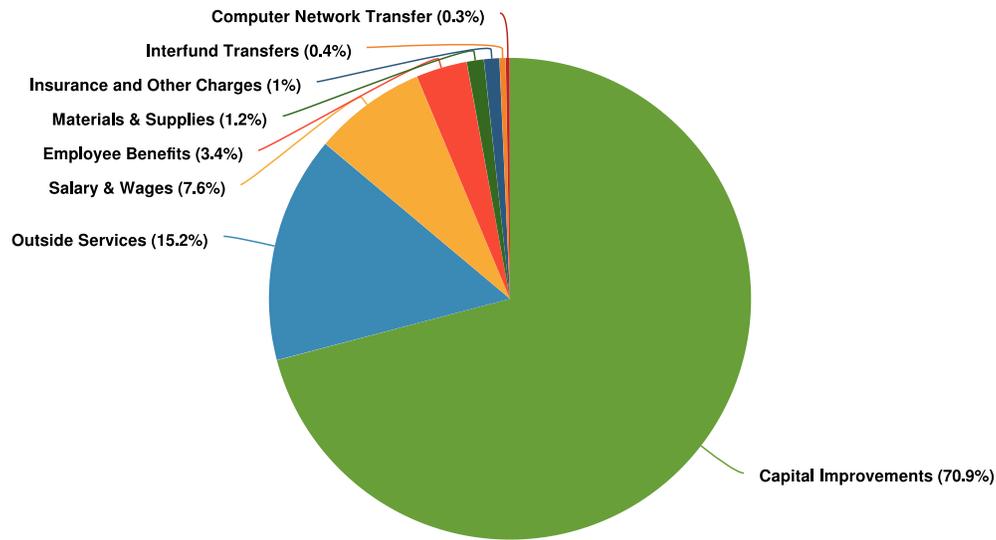
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Rents	\$382,457	\$409,560	\$383,267	\$410,105	7%	\$26,838
Other Revenues	\$122,687	\$24,100	\$30,400	\$30,400	0%	\$0
Interest Earnings	-\$84,605	\$0	\$0	\$0	0%	\$0
Grants & Entitlements	\$21,729,464	\$4,000,506	\$0	\$3,900,000	N/A	\$3,900,000
Interfund Transfers	\$100,562	\$404,252	\$380,666	\$455,375	19.6%	\$74,709
Total Revenue Source:	\$22,250,566	\$4,838,418	\$794,333	\$4,795,880	503.8%	\$4,001,547

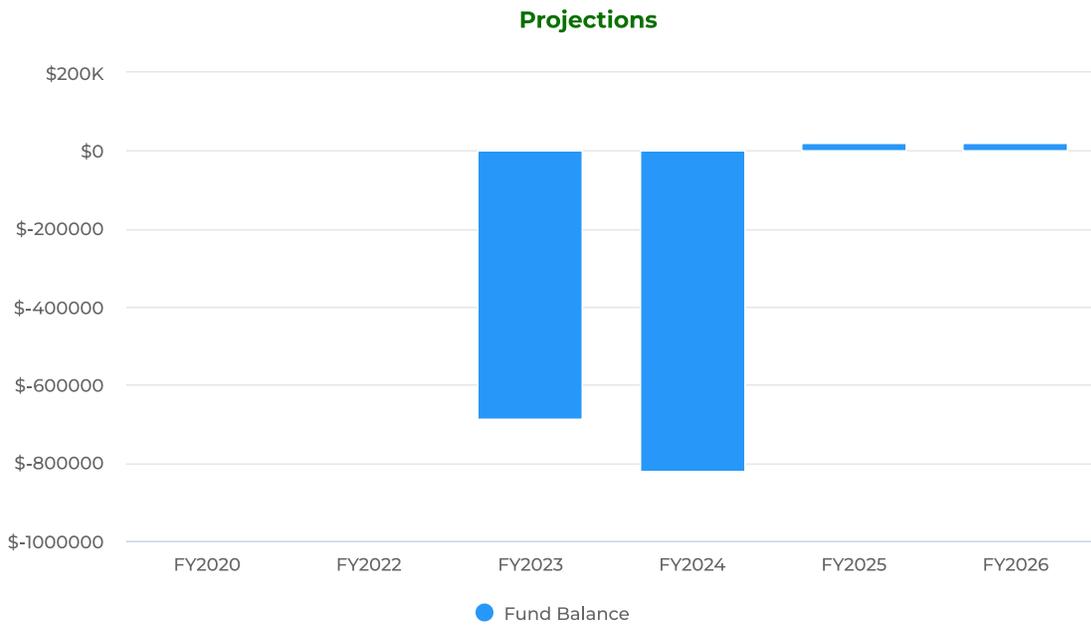
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$323,605	\$338,978	\$338,978	\$362,615	7%	\$23,637
Employee Benefits	\$119,698	\$132,154	\$130,404	\$164,928	26.5%	\$34,524
Materials & Supplies	\$41,789	\$49,740	\$49,740	\$55,550	11.7%	\$5,810
Outside Services	\$145,845	\$195,638	\$196,888	\$730,403	271%	\$533,515
Capital Outlay	\$8,402	\$11,895	\$0	\$0	0%	\$0
Capital Improvements	\$13,717,621	\$484,819	\$0	\$3,400,000	N/A	\$3,400,000
Computer Network Transfer	\$8,532	\$7,640	\$7,640	\$13,593	77.9%	\$5,953
Interfund Transfers	\$19,147	\$19,147	\$19,147	\$19,147	0%	\$0
Insurance and Other Charges	\$43,104	\$51,536	\$51,536	\$49,644	-3.7%	-\$1,892
Total Expense Objects:	\$14,427,743	\$1,291,546	\$794,333	\$4,795,880	503.8%	\$4,001,547

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.

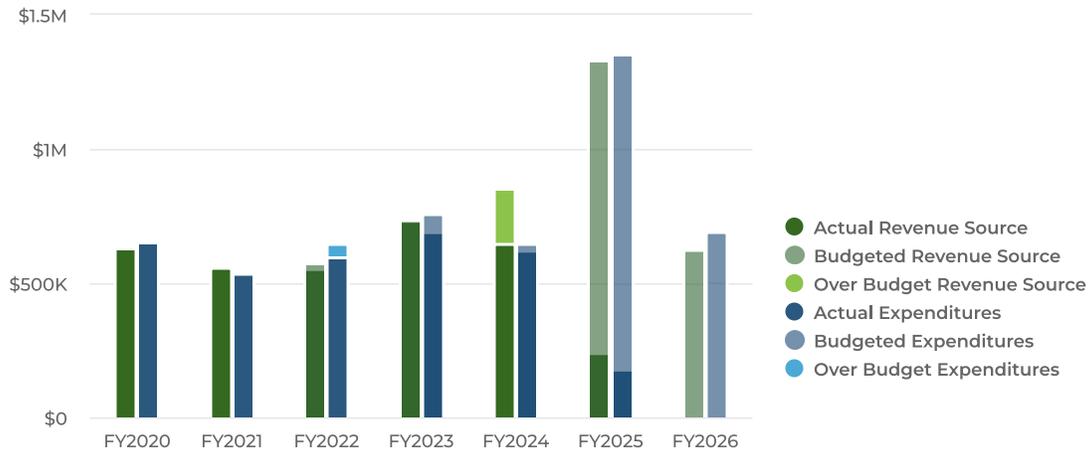
Summary

The City of St Joseph is projecting \$625.42K of revenue in FY2026, which represents a 53.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 48.9% or \$663.26K to \$694.09K in FY2026.

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.

In FY26, the parking control technicians will be under the Police Traffic Division and will continue to enforce traffic and parking regulations within the City.

Although the required payment of \$253,853 is made from the Parking Fund, it is paid using revenue transferred to the Parking Fund from the General Fund.



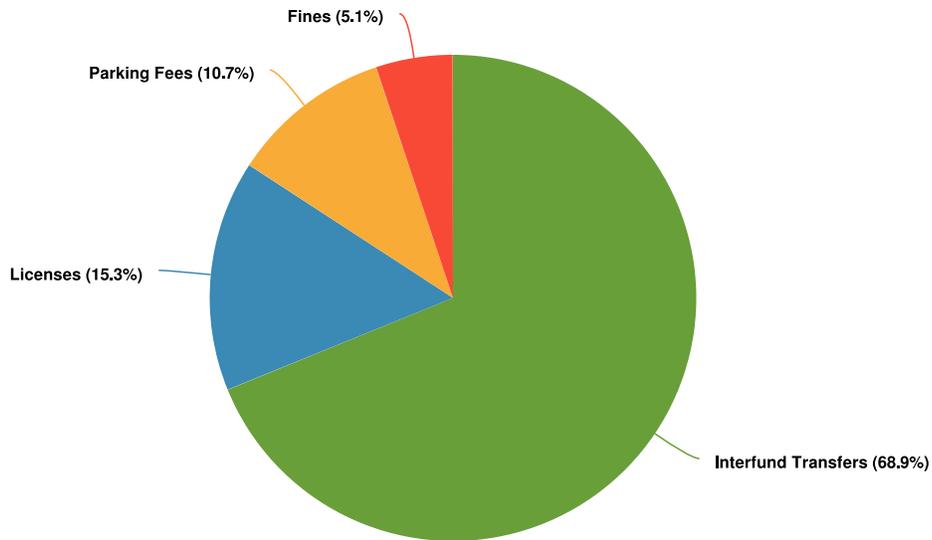
Public Parking Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$59,822	\$245,522	\$245,522	\$223,015
Revenues				
Licenses	\$99,268	\$96,000	\$96,000	\$96,000
Fines	\$31,668	\$35,000	\$32,000	\$32,000
Parking Fees	\$72,902	\$65,510	\$69,100	\$66,810
Other Revenues	\$207,967	\$700	\$0	\$0
Interest Earnings	\$4,078	\$6,995	\$0	\$0
Interfund Transfers	\$439,796	\$1,135,293	\$1,135,293	\$430,606
Total Revenues:	\$855,679	\$1,339,498	\$1,332,393	\$625,416

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Salary & Wages	\$111,355	\$116,306	\$116,306	\$121,105
Employee Benefits	\$61,152	\$58,472	\$53,816	\$79,976
Materials & Supplies	\$4,998	\$7,830	\$7,830	\$18,456
Outside Services	\$172,912	\$197,624	\$197,624	\$199,075
Debt Charges	\$253,851	\$958,290	\$958,290	\$253,851
Computer Network Transfer	\$2,844	\$3,056	\$3,056	\$3,398
Insurance and Other Charges	\$14,516	\$20,427	\$20,427	\$18,227
Total Expenditures:	\$621,629	\$1,362,005	\$1,357,349	\$694,088
Total Revenues Less Expenditures:	\$234,049	-\$22,507	-\$24,956	-\$68,672
Ending Fund Balance:	\$293,871	\$223,015	\$220,566	\$154,343

Revenues by Source

Projected 2026 Revenues by Source

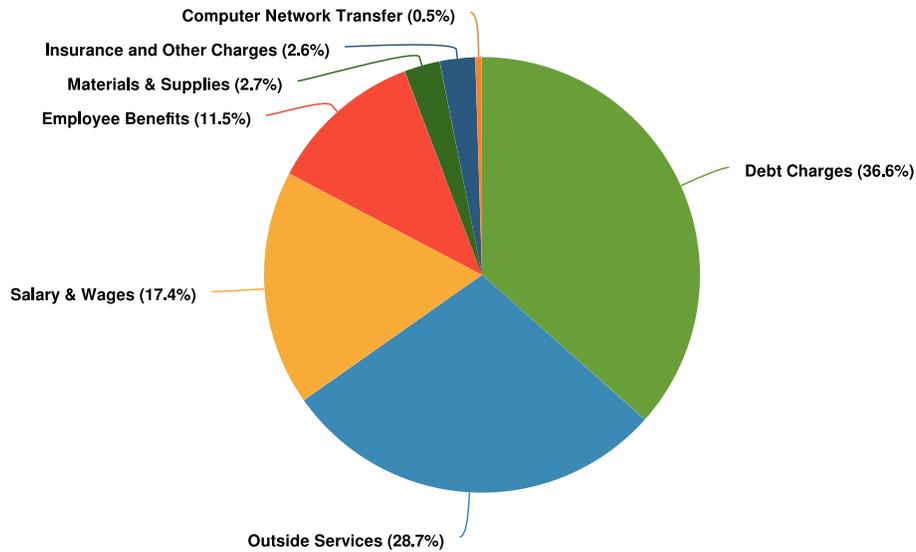


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Licenses	\$99,268	\$96,000	\$96,000	\$96,000	0%	\$0
Fines	\$31,668	\$35,000	\$32,000	\$32,000	0%	\$0
Parking Fees	\$72,902	\$65,510	\$69,100	\$66,810	-3.3%	-\$2,290
Other Revenues	\$207,967	\$700	\$0	\$0	0%	\$0
Interest Earnings	\$4,078	\$6,995	\$0	\$0	0%	\$0
Interfund Transfers	\$439,796	\$1,135,293	\$1,135,293	\$430,606	-62.1%	-\$704,687

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Revenue Source:	\$855,679	\$1,339,498	\$1,332,393	\$625,416	-53.1%	-\$706,977

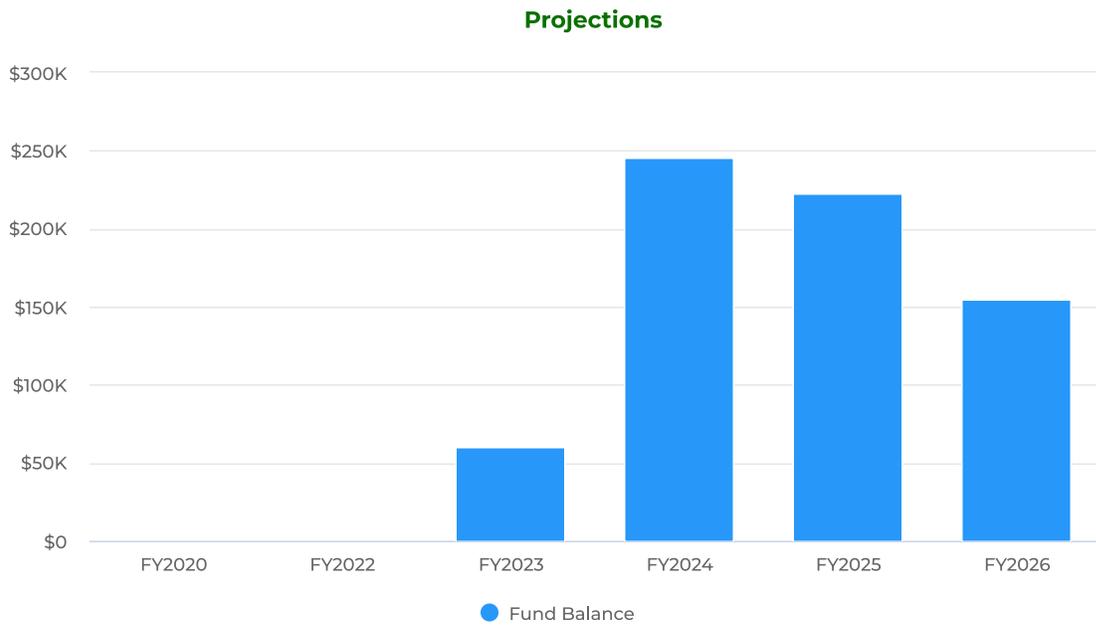
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$111,355	\$116,306	\$116,306	\$121,105	4.1%	\$4,799
Employee Benefits	\$61,152	\$58,472	\$53,816	\$79,976	48.6%	\$26,160
Materials & Supplies	\$4,998	\$7,830	\$7,830	\$18,456	135.7%	\$10,626
Outside Services	\$172,912	\$197,624	\$197,624	\$199,075	0.7%	\$1,451
Debt Charges	\$253,851	\$958,290	\$958,290	\$253,851	-73.5%	-\$704,439
Computer Network Transfer	\$2,844	\$3,056	\$3,056	\$3,398	11.2%	\$342
Insurance and Other Charges	\$14,516	\$20,427	\$20,427	\$18,227	-10.8%	-\$2,200
Total Expense Objects:	\$621,629	\$1,362,005	\$1,357,349	\$694,088	-48.9%	-\$663,261

Fund Balance

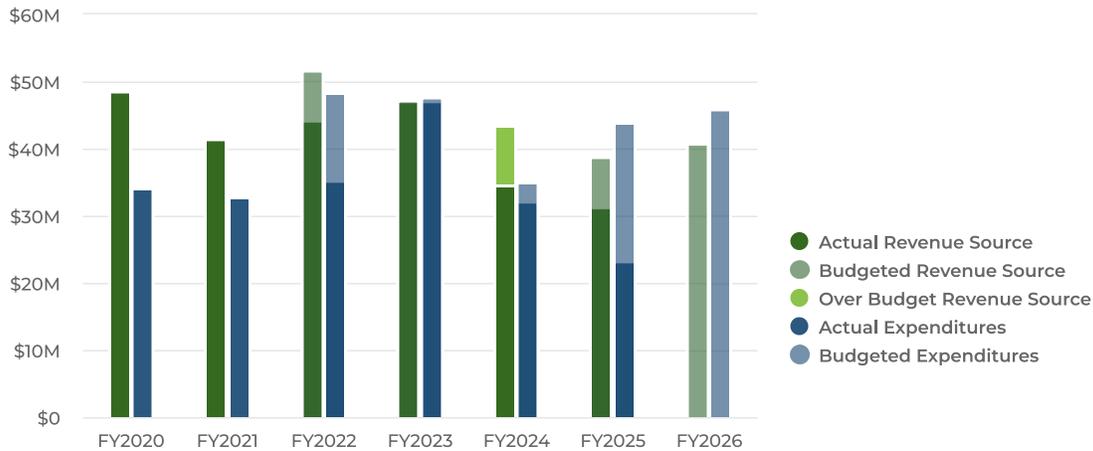


Water Protection Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of the wastewater and stormwater system and the acquisition, construction, or repair of capital projects associated the wastewater and stormwater systems.

Summary

The City of St Joseph is projecting \$40.84M of revenue in FY2026, which represents a 4.8% increase over the prior year. Budgeted expenditures are projected to increase by 4.7% or \$2.06M to \$45.99M in FY2026.

Revenues are largely dependent on sewer user charges. Sewer rates are determined by a sewer rate study conducted by an outside consulting firm. Rates for FY26 have yet to be determined, but are projected at approximately 4%. The blower replacement project continues from the previous year. Vehicle and equipment capital purchases are planned as well, which is also set by the sewer rate study.



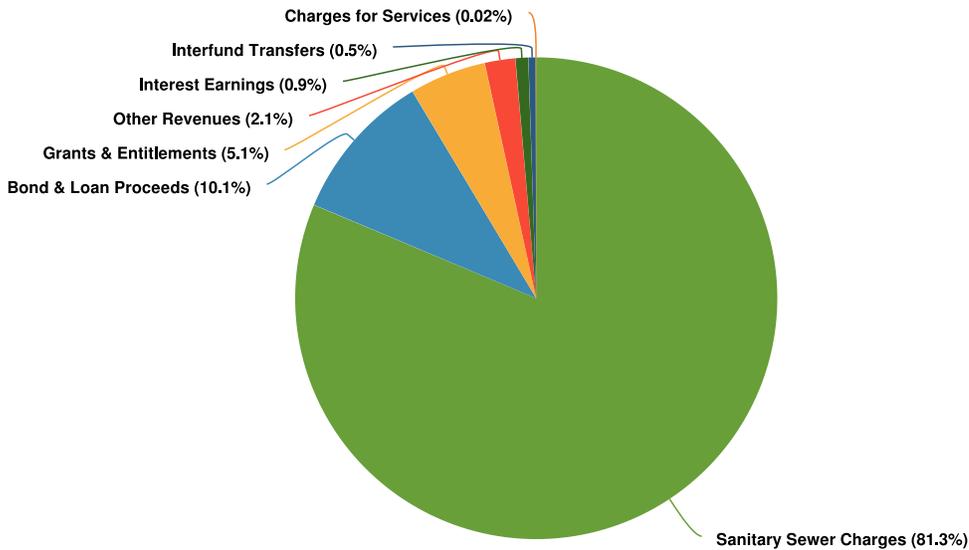
Water Protection Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$26,430,317	\$37,520,068	\$37,520,068	\$38,398,858
Revenues				
Fines	\$403,375	\$900,000	\$0	\$0
User Charges	\$500	\$500	\$500	\$500
Sanitary Sewer Charges	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200
Charges for Services	\$12,076	\$9,000	\$9,000	\$10,000
Other Revenues	\$2,081,049	\$303,000	\$418,000	\$839,506
Principal Earnings	\$590	\$500	\$500	\$500
Interest Earnings	\$706,001	\$1,033,174	\$233,700	\$350,700
Grants & Entitlements	\$572,681	\$2,100,000	\$2,100,000	\$2,100,000
Interfund Transfers	\$326,045	\$200,000	\$200,000	\$200,000
Bond & Loan Proceeds	\$7,595,063	\$2,500,000	\$2,500,000	\$4,116,000
Total Revenues:	\$43,528,048	\$39,934,048	\$38,972,398	\$40,838,406

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Expenditures				
Salary & Wages	\$4,058,810	\$4,459,308	\$4,614,626	\$4,455,727
Employee Benefits	\$1,824,466	\$2,012,489	\$2,179,440	\$2,126,272
Materials & Supplies	\$804,073	\$766,997	\$890,936	\$905,503
Outside Services	\$6,324,217	\$6,399,392	\$6,419,647	\$6,735,663
Capital Outlay	\$464,857	\$270,000	\$270,000	\$899,424
Capital Improvements	\$1,972,441	\$10,918,000	\$10,918,000	\$11,452,435
Debt Charges	\$14,769,109	\$16,431,209	\$16,431,209	\$17,294,972
Computer Network Transfer	\$99,540	\$120,712	\$120,712	\$93,450
Interfund Transfers	\$1,516,221	\$1,616,897	\$1,616,897	\$1,600,083
Insurance and Other Charges	\$358,845	\$460,254	\$460,254	\$422,549
Total Expenditures:	\$32,192,578	\$43,455,258	\$43,921,721	\$45,986,078
Total Revenues Less Expenditures:	\$11,335,469	-\$3,521,210	-\$4,949,323	-\$5,147,672
Ending Fund Balance:	\$37,765,786	\$33,998,858	\$32,570,745	\$33,251,186

Revenues by Source

Projected 2026 Revenues by Source

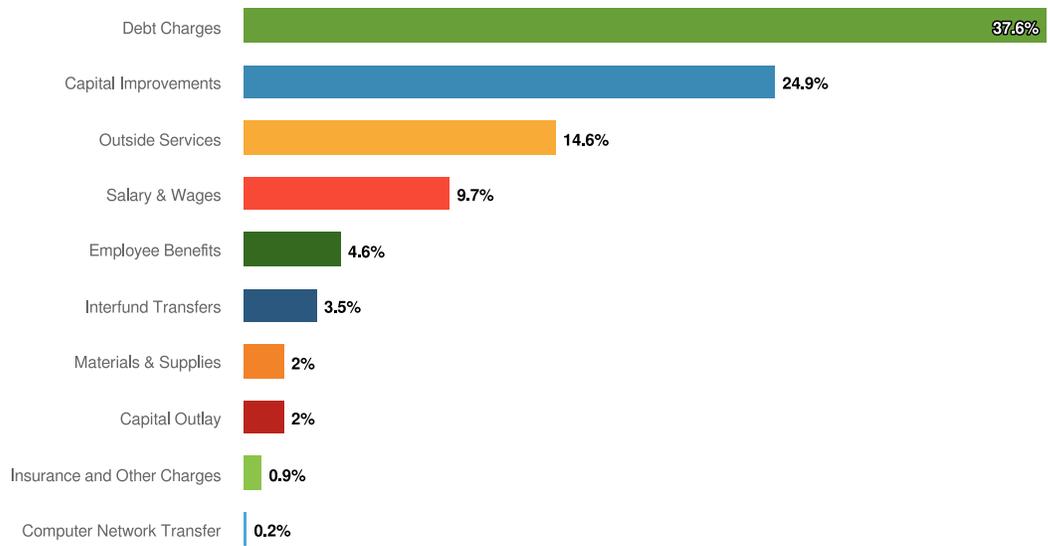


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Fines	\$403,375	\$900,000	\$0	\$0	0%	\$0
User Charges	\$500	\$500	\$500	\$500	0%	\$0
Sanitary Sewer Charges	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-0.9%	-\$289,498

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Charges for Services	\$12,076	\$9,000	\$9,000	\$10,000	11.1%	\$1,000
Other Revenues	\$2,081,049	\$303,000	\$418,000	\$839,506	100.8%	\$421,506
Principal Earnings	\$590	\$500	\$500	\$500	0%	\$0
Interest Earnings	\$706,001	\$1,033,174	\$233,700	\$350,700	50.1%	\$117,000
Grants & Entitlements	\$572,681	\$2,100,000	\$2,100,000	\$2,100,000	0%	\$0
Interfund Transfers	\$326,045	\$200,000	\$200,000	\$200,000	0%	\$0
Bond & Loan Proceeds	\$7,595,063	\$2,500,000	\$2,500,000	\$4,116,000	64.6%	\$1,616,000
Total Revenue Source:	\$43,528,048	\$39,934,048	\$38,972,398	\$40,838,406	4.8%	\$1,866,008

Expenditures by Expense Type

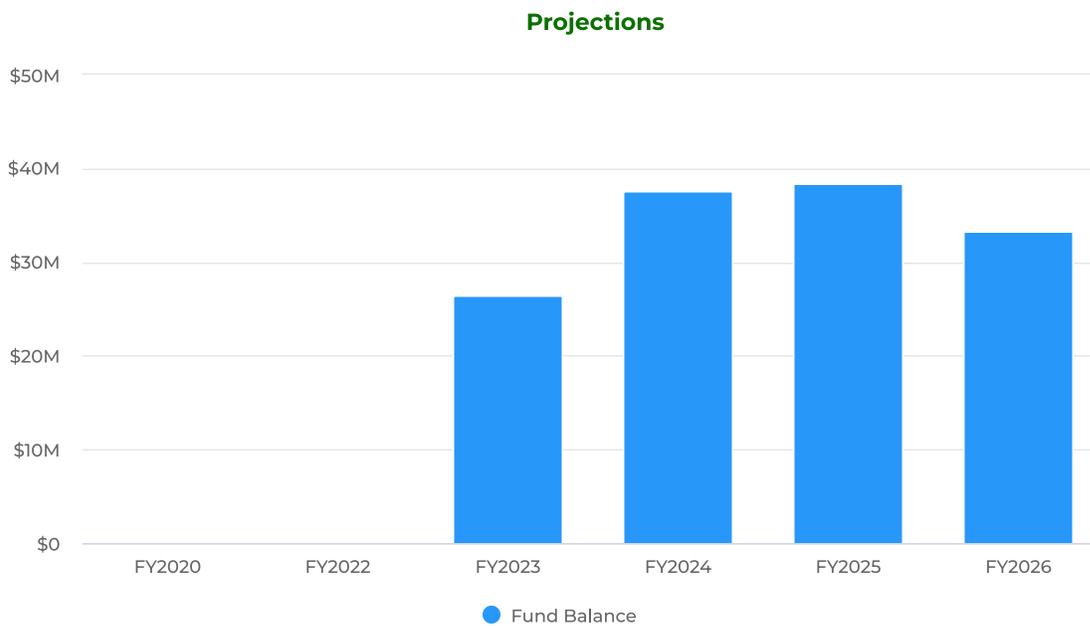
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$4,058,810	\$4,459,308	\$4,614,626	\$4,455,727	-3.4%	-\$158,899
Employee Benefits	\$1,824,466	\$2,012,489	\$2,179,440	\$2,126,272	-2.4%	-\$53,168
Materials & Supplies	\$804,073	\$766,997	\$890,936	\$905,503	1.6%	\$14,567
Outside Services	\$6,324,217	\$6,399,392	\$6,419,647	\$6,735,663	4.9%	\$316,016
Capital Outlay	\$464,857	\$270,000	\$270,000	\$899,424	233.1%	\$629,424
Capital Improvements	\$1,972,441	\$10,918,000	\$10,918,000	\$11,452,435	4.9%	\$534,435

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Debt Charges	\$14,769,109	\$16,431,209	\$16,431,209	\$17,294,972	5.3%	\$863,763
Computer Network Transfer	\$99,540	\$120,712	\$120,712	\$93,450	-22.6%	-\$27,262
Interfund Transfers	\$1,516,221	\$1,616,897	\$1,616,897	\$1,600,083	-1%	-\$16,814
Insurance and Other Charges	\$358,845	\$460,254	\$460,254	\$422,549	-8.2%	-\$37,705
Total Expense Objects:	\$32,192,578	\$43,455,258	\$43,921,721	\$45,986,078	4.7%	\$2,064,357

Fund Balance





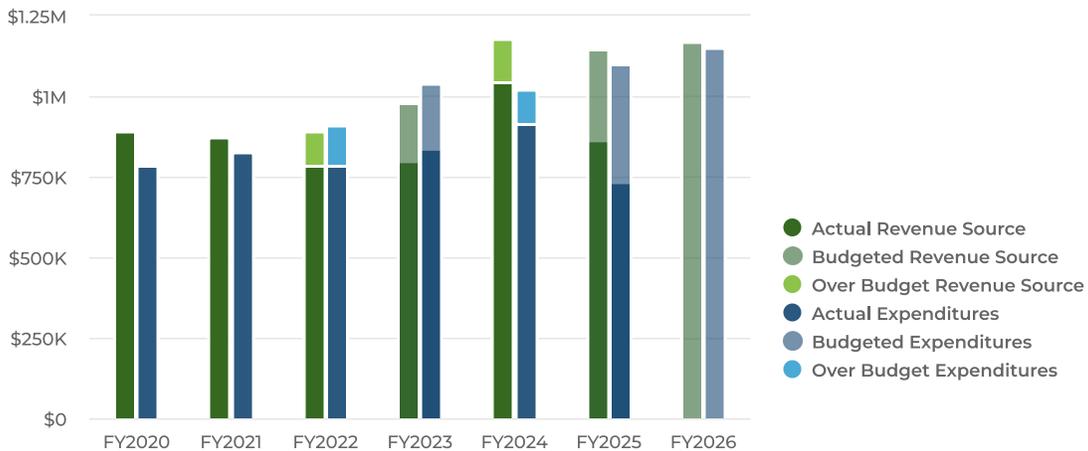
Municipal Golf Fund

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 \$1.17M of revenue in FY2026, which represents a 1.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.0% or \$54.57K to \$1.15M in FY2026.

Revenues have improved since the COVID years, but the fund still requires a subsidy of \$349,311 from the General Fund to remain in the positive. Other sources of revenue such as Parks Tax and APRA have been utilized to make improvements to the golf course facilities.



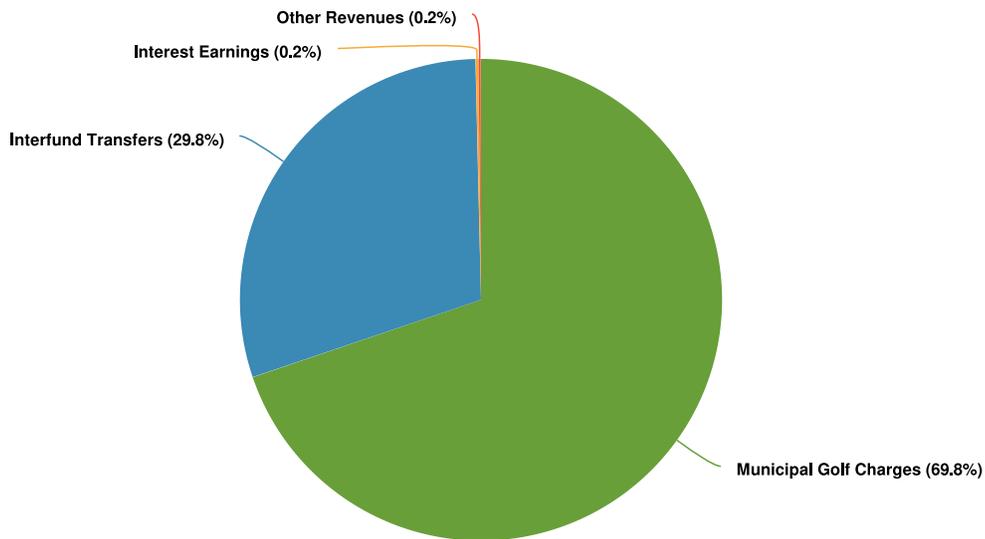
Municipal Golf Fund Comprehensive Summary

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$21,258	\$37,203	\$37,203	\$94,674
Revenues				
Municipal Golf Charges	\$826,658	\$799,050	\$799,400	\$816,900
Other Revenues	\$6,702	\$1,000	\$2,000	\$2,000
Interest Earnings	-\$289	\$4,425	-\$349	\$2,100
Interfund Transfers	\$349,311	\$349,311	\$349,311	\$349,311
Total Revenues:	\$1,182,381	\$1,153,786	\$1,150,362	\$1,170,311
Expenditures				
Salary & Wages	\$456,722	\$451,722	\$441,722	\$478,587
Employee Benefits	\$92,251	\$119,849	\$127,656	\$125,250
Materials & Supplies	\$184,721	\$223,600	\$229,020	\$248,270
Outside Services	\$264,399	\$277,450	\$277,450	\$280,467
Capital Improvements	\$9,415	\$0	\$0	\$0

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted
Computer Network Transfer	\$7,110	\$9,168	\$9,168	\$10,195
Interfund Transfers	\$1,621	\$1,621	\$1,621	\$1,621
Insurance and Other Charges	\$7,736	\$12,905	\$12,905	\$9,725
Total Expenditures:	\$1,023,977	\$1,096,315	\$1,099,542	\$1,154,115
Total Revenues Less Expenditures:	\$158,405	\$57,471	\$50,820	\$16,196
Ending Fund Balance:	\$179,663	\$94,674	\$88,023	\$110,870

Revenues by Source

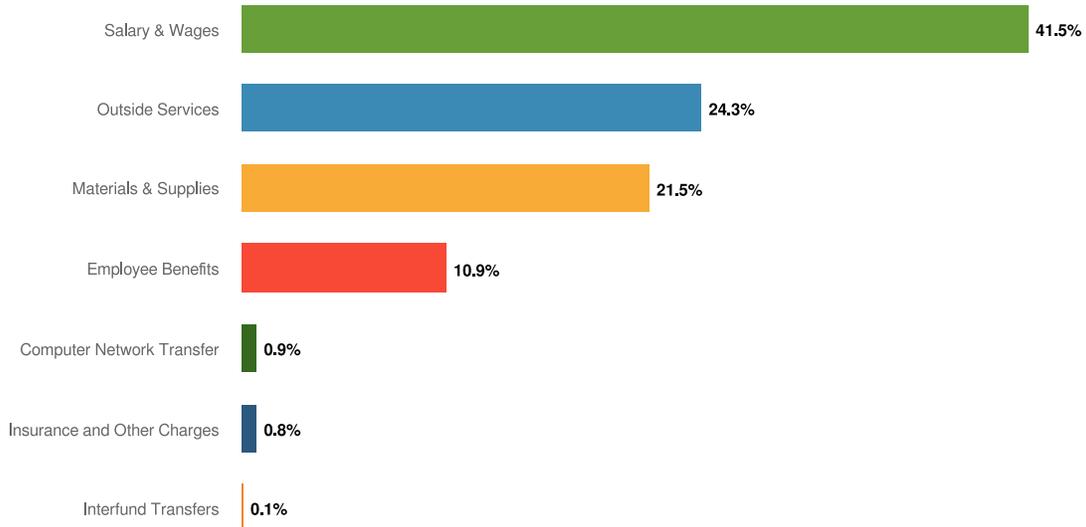
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Municipal Golf Charges	\$826,658	\$799,050	\$799,400	\$816,900	2.2%	\$17,500
Other Revenues	\$6,702	\$1,000	\$2,000	\$2,000	0%	\$0
Interest Earnings	-\$289	\$4,425	-\$349	\$2,100	-701.7%	\$2,449
Interfund Transfers	\$349,311	\$349,311	\$349,311	\$349,311	0%	\$0
Total Revenue Source:	\$1,182,381	\$1,153,786	\$1,150,362	\$1,170,311	1.7%	\$19,949

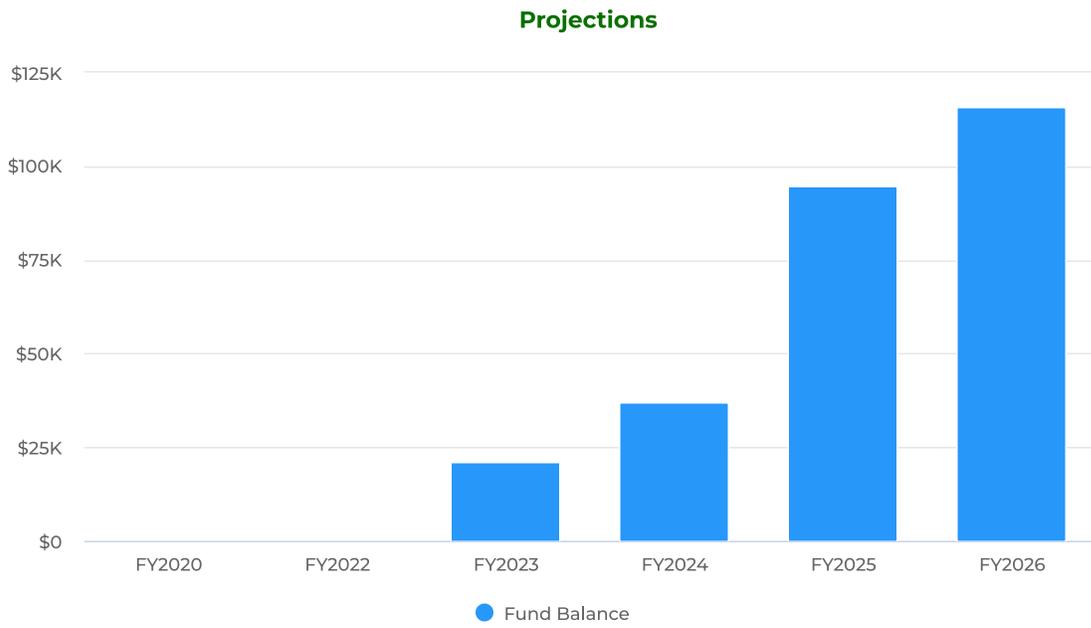
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$456,722	\$451,722	\$441,722	\$478,587	8.3%	\$36,865
Employee Benefits	\$92,251	\$119,849	\$127,656	\$125,250	-1.9%	-\$2,406
Materials & Supplies	\$184,721	\$223,600	\$229,020	\$248,270	8.4%	\$19,250
Outside Services	\$264,399	\$277,450	\$277,450	\$280,467	1.1%	\$3,017
Capital Improvements	\$9,415	\$0	\$0	\$0	0%	\$0
Computer Network Transfer	\$7,110	\$9,168	\$9,168	\$10,195	11.2%	\$1,027
Interfund Transfers	\$1,621	\$1,621	\$1,621	\$1,621	0%	\$0
Insurance and Other Charges	\$7,736	\$12,905	\$12,905	\$9,725	-24.6%	-\$3,180
Total Expense Objects:	\$1,023,977	\$1,096,315	\$1,099,542	\$1,154,115	5%	\$54,573

Fund Balance





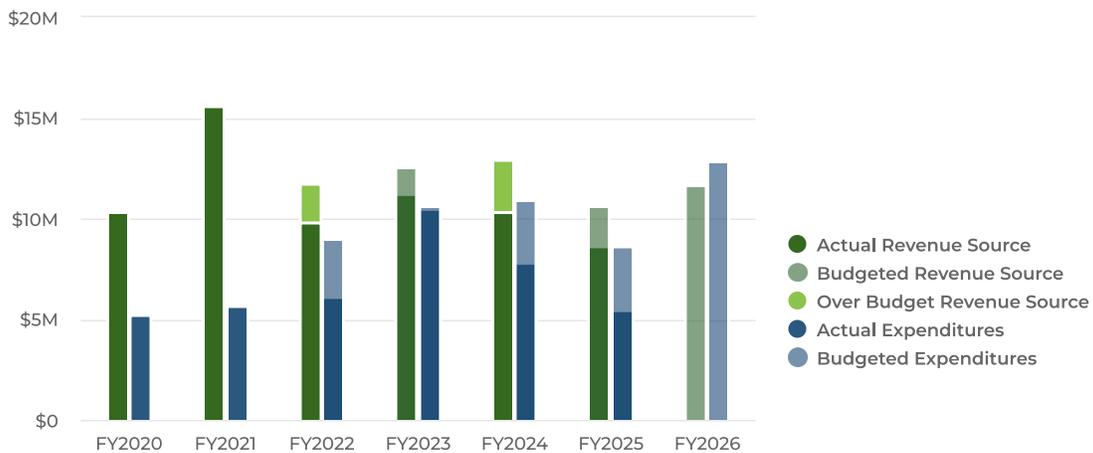
Mass Transit Fund

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

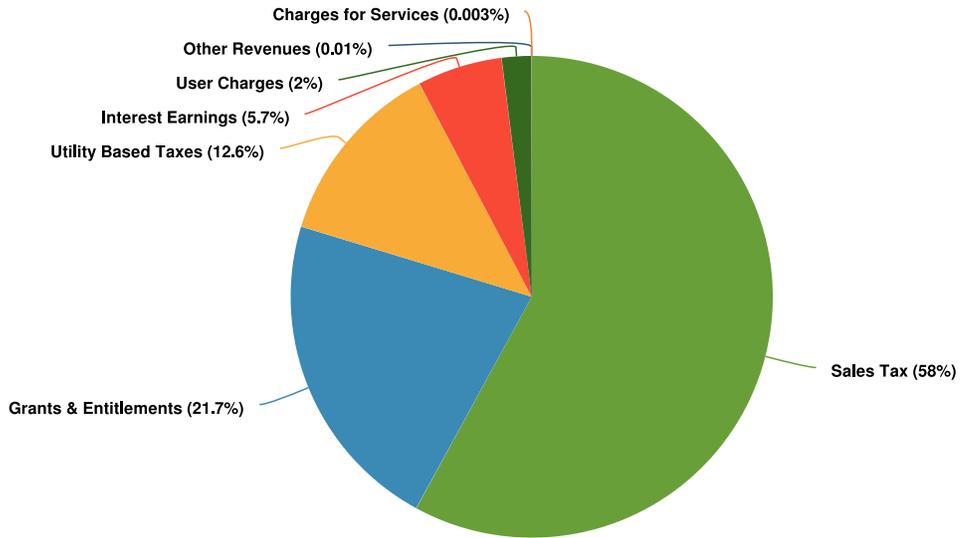
The City of St Joseph is projecting \$11.67M of revenue in FY2026, which represents a 9.7% increase over the prior year. Budgeted expenditures are projected to increase by 49.6% or \$4.28M to \$12.92M in FY2026.

The Mass Transit Fund is projected to enter the fiscal year with a healthy fund balance of approximately \$44,390,688 and decrease to \$43,140,394 by the end of FY26 due to capital projects including a new transfer station. 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

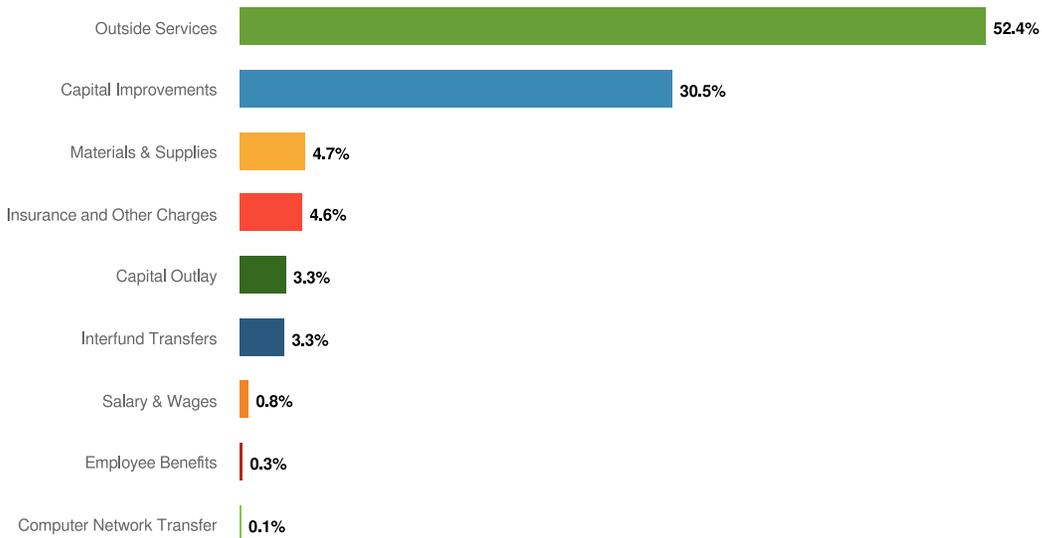
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Utility Based Taxes	\$1,288,033	\$1,415,000	\$1,340,410	\$1,467,000	9.4%	\$126,590
Sales Tax	\$6,653,524	\$6,807,275	\$6,495,087	\$6,765,173	4.2%	\$270,086
User Charges	\$232,144	\$226,900	\$225,000	\$230,500	2.4%	\$5,500
Charges for Services	\$446	\$350	\$500	\$400	-20%	-\$100
Other Revenues	\$1,709,809	\$14,416	\$1,500	\$1,500	0%	\$0
Interest Earnings	\$641,536	\$1,003,101	\$0	\$668,000	N/A	\$668,000
Grants & Entitlements	\$2,421,819	\$2,594,710	\$2,576,000	\$2,537,991	-1.5%	-\$38,009
Total Revenue Source:	\$12,947,311	\$12,061,752	\$10,638,497	\$11,670,564	9.7%	\$1,032,067

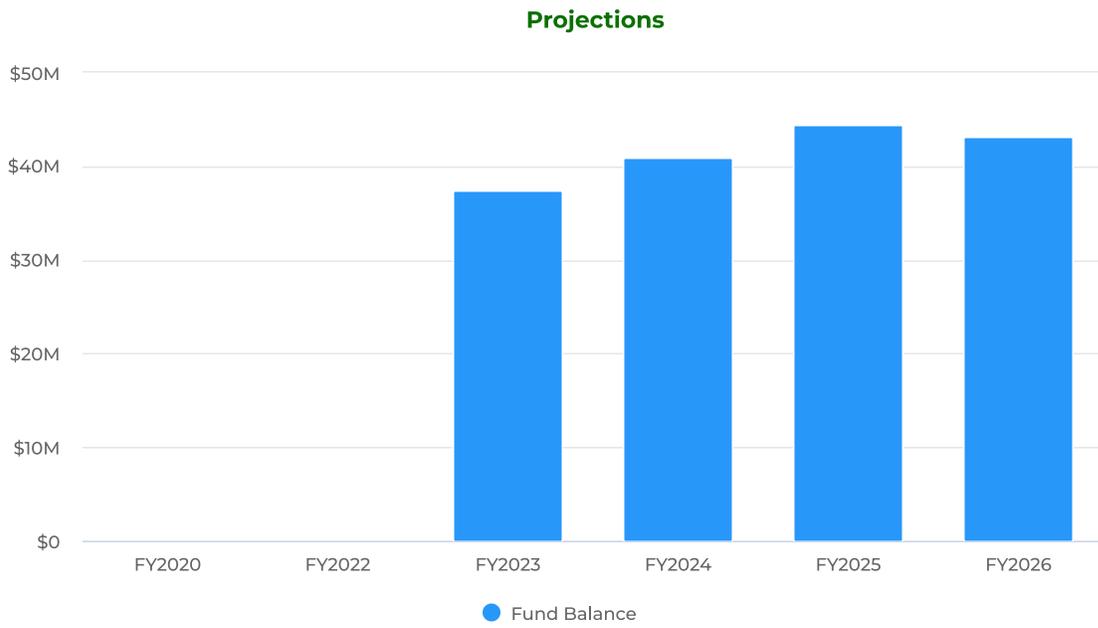
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$88,462	\$94,944	\$94,944	\$97,792	3%	\$2,848
Employee Benefits	\$18,943	\$30,558	\$36,042	\$39,587	9.8%	\$3,545
Materials & Supplies	\$459,882	\$494,949	\$610,460	\$611,685	0.2%	\$1,225
Outside Services	\$5,057,715	\$6,645,847	\$6,630,817	\$6,773,537	2.2%	\$142,720
Capital Outlay	\$1,229,064	\$177,500	\$177,500	\$429,989	142.2%	\$252,489
Capital Improvements	\$139,250	\$163,000	\$163,000	\$3,938,000	2,316%	\$3,775,000
Computer Network Transfer	\$12,798	\$15,280	\$15,280	\$16,991	11.2%	\$1,711
Interfund Transfers	\$363,883	\$409,104	\$371,504	\$424,802	14.3%	\$53,298
Insurance and Other Charges	\$451,964	\$538,666	\$538,666	\$588,475	9.2%	\$49,809
Total Expense Objects:	\$7,821,960	\$8,569,848	\$8,638,213	\$12,920,858	49.6%	\$4,282,645

Fund Balance

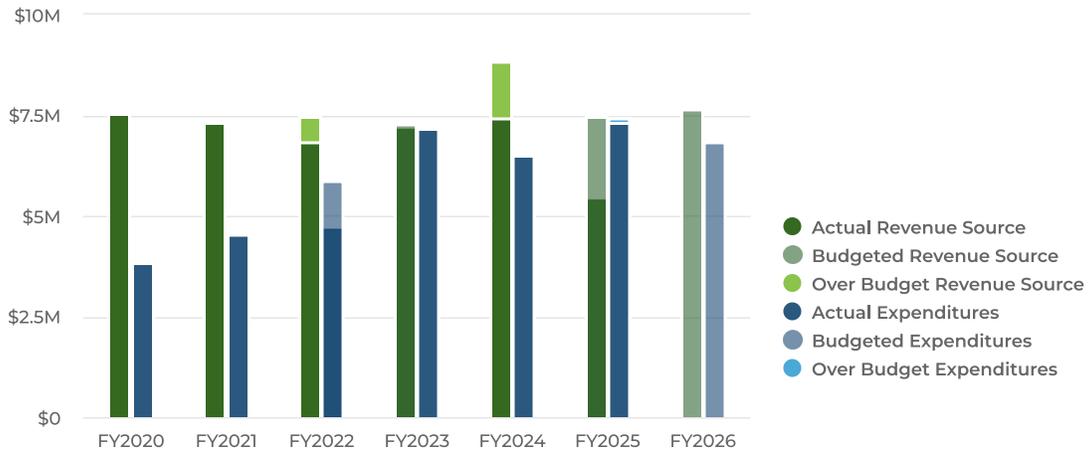


Landfill Transit Fund is a Proprietary Type enterprise fund utilized to account for current financial resources and expenditures related to operations of the St. Joseph Sanitary Landfill and the acquisition, construction, or repair of capital projects associated with the public transit system.

Summary

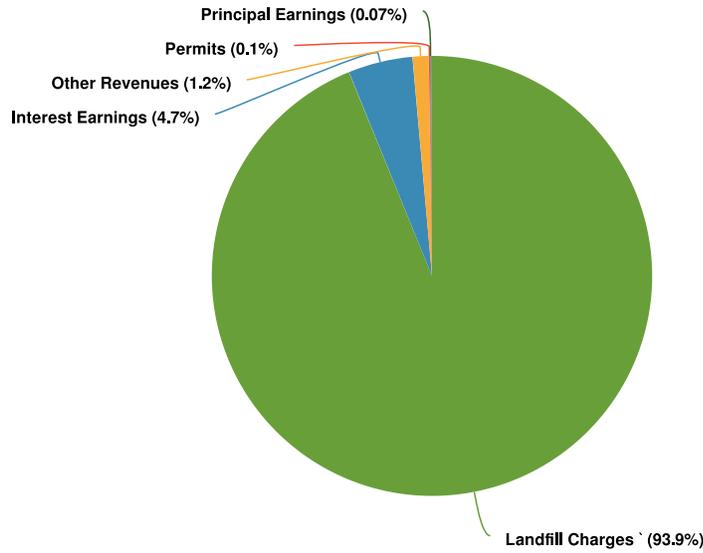
The City of St Joseph is projecting \$7.66M of revenue in FY2026, which represents a 2.5% increase over the prior year. Budgeted expenditures are projected to decrease by 6.6% or \$481.01K to \$6.86M in FY2026.

Although expenses are down, a significant amount of work took place in the prior year for the opening of the next cell in order to prevent temporary closure. Budgeted capital includes a refurbished D8T, a service truck, 3 roll-boxes (to be used for multiple purposes) and permitting for the next cell. Two new positions have been added for the fiscal year. A heavy equipment operator and a work leader for the recycling program.



Revenues by Source

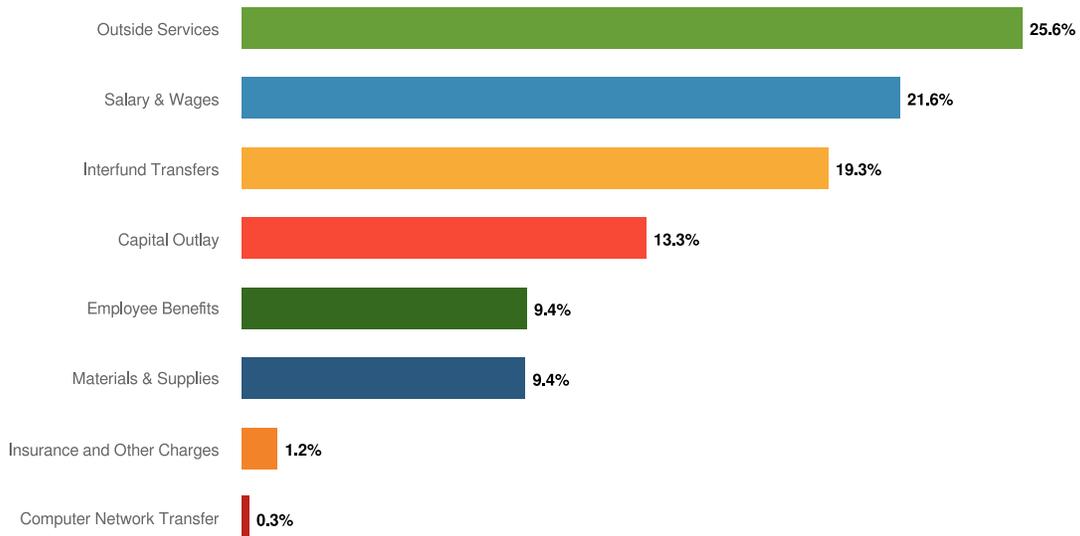
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Permits	\$3,593	\$3,500	\$3,500	\$7,500	114.3%	\$4,000
Rents	\$4,570	\$4,570	\$4,570	\$4,570	0%	\$0
User Charges	\$1,000	\$1,000	\$1,000	\$1,000	0%	\$0
Landfill Charges	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	0%	\$0
Other Revenues	\$1,052,885	\$81,000	\$125,200	\$90,200	-28%	-\$35,000
Principal Earnings	\$0			\$5,000	N/A	\$5,000
Interest Earnings	\$336,511	\$540,153	\$150,000	\$362,000	141.3%	\$212,000
Total Revenue Source:	\$8,867,629	\$7,901,223	\$7,469,270	\$7,655,270	2.5%	\$186,000

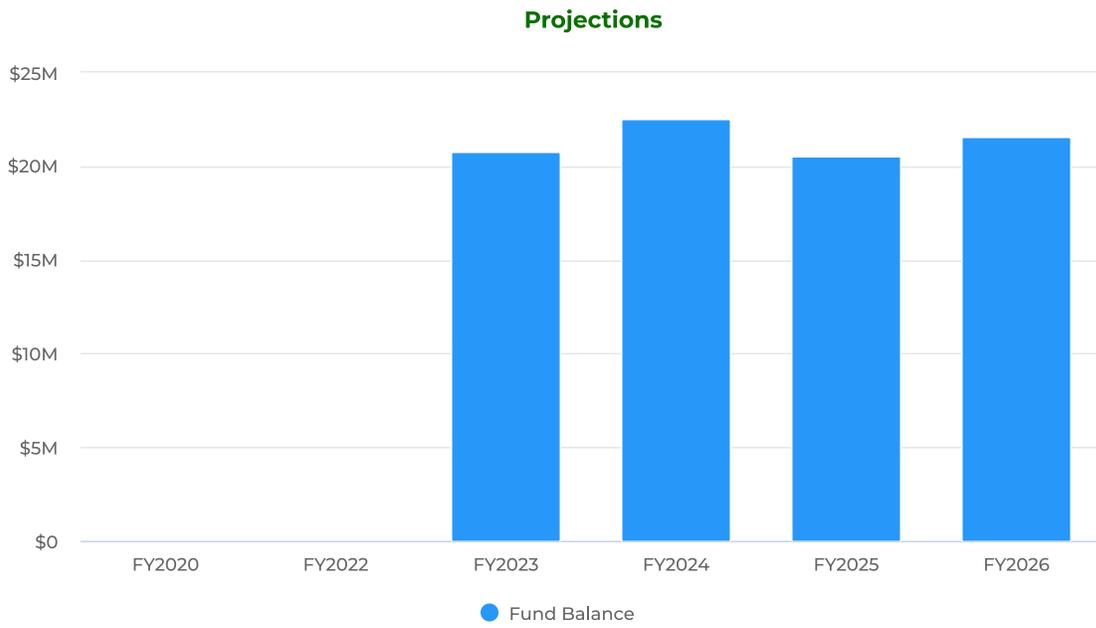
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$1,121,749	\$1,300,378	\$1,336,919	\$1,482,343	10.9%	\$145,424
Employee Benefits	\$446,547	\$519,003	\$589,287	\$643,741	9.2%	\$54,454
Materials & Supplies	\$481,315	\$556,850	\$577,845	\$641,839	11.1%	\$63,994
Outside Services	\$1,592,183	\$2,010,476	\$1,765,526	\$1,756,039	-0.5%	-\$9,487
Capital Outlay	\$1,407,982	\$851,347	\$851,347	\$912,641	7.2%	\$61,295
Capital Improvements	\$48,180	\$3,250,570	\$800,000	\$0	-100%	-\$800,000
Computer Network Transfer	\$11,376	\$15,280	\$15,280	\$18,690	22.3%	\$3,410
Interfund Transfers	\$1,320,460	\$1,322,540	\$1,322,540	\$1,322,340	0%	-\$200
Insurance and Other Charges	\$88,834	\$82,414	\$82,414	\$82,514	0.1%	\$100
Total Expense Objects:	\$6,518,627	\$9,908,858	\$7,341,158	\$6,860,147	-6.6%	-\$481,010

Fund Balance



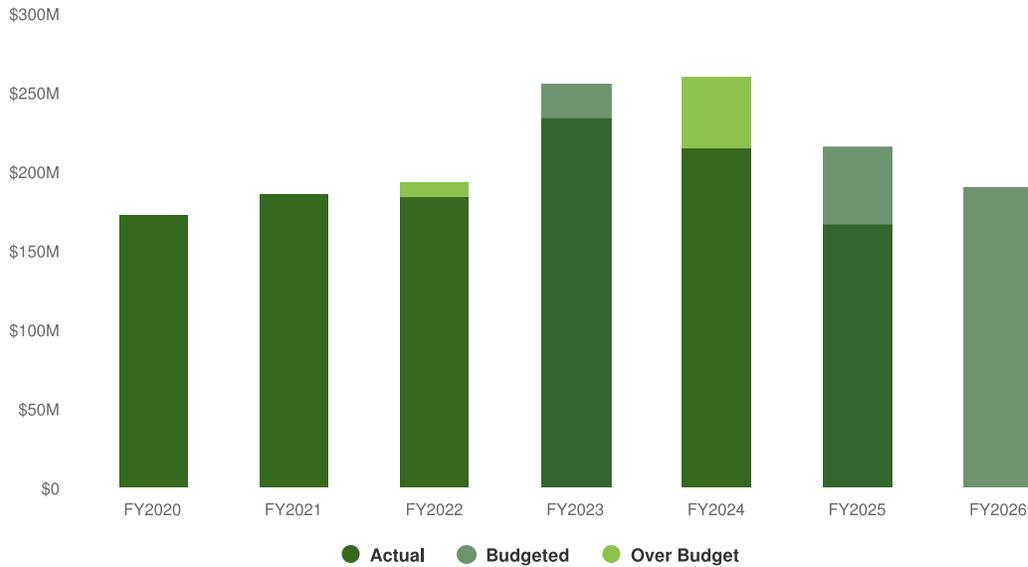
FUNDING SOURCES

All Budgeted Funds

Revenues are down across all funds due to the elimination of transfers. The most significant of them being transfers for the Public Safety and the Police Tax funds, and the American Rescue Plan Act funds.

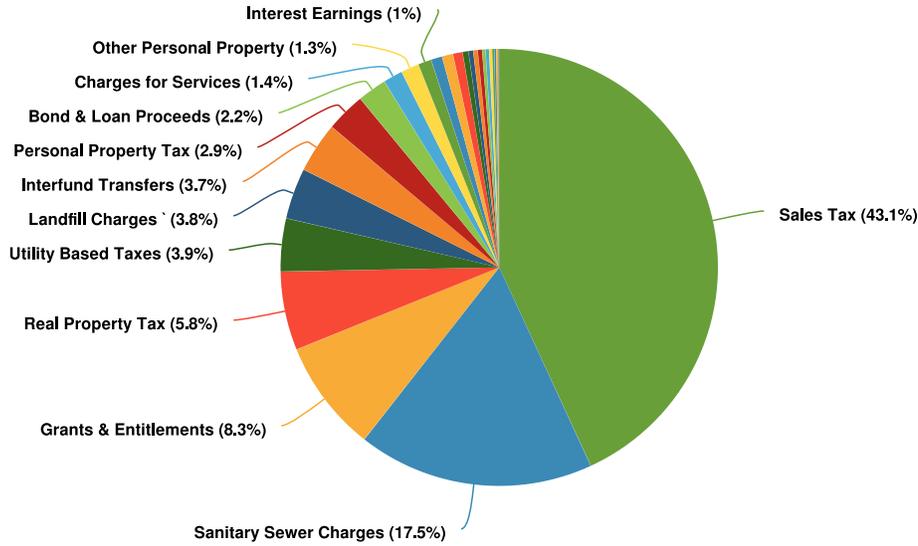
\$190,354,424 **-\$25,584,551**
(-11.85% vs. prior year)

Total Revenue Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue Source						
Real Property Tax	\$10,850,843	\$11,055,661	\$10,756,429	\$11,080,538	\$324,109	3%
Total Real Property Tax:	\$10,850,843	\$11,055,661	\$10,756,429	\$11,080,538	\$324,109	3%
Personal Property Tax	\$5,913,528	\$5,538,899	\$5,407,042	\$5,568,309	\$161,267	3%
Total Personal Property Tax:	\$5,913,528	\$5,538,899	\$5,407,042	\$5,568,309	\$161,267	3%
Other Personal Property	\$2,742,874	\$2,239,184	\$2,174,124	\$2,532,971	\$358,847	16.5%
Total Other Personal Property:	\$2,742,874	\$2,239,184	\$2,174,124	\$2,532,971	\$358,847	16.5%
Utility Based Taxes	\$7,150,829	\$7,373,000	\$7,306,185	\$7,452,000	\$145,815	2%
Total Utility Based Taxes:	\$7,150,829	\$7,373,000	\$7,306,185	\$7,452,000	\$145,815	2%
Sales Tax						
Sales Taxes	\$76,204,388	\$74,668,937	\$71,378,087	\$75,235,132	\$3,857,045	5.4%
Motor Fuel Taxes	\$4,665,853	\$4,946,500	\$4,600,000	\$4,949,500	\$349,500	7.6%
Cigarette Tax	\$865,840	\$1,060,000	\$1,060,000	\$1,060,000	\$0	0%
Hotel/Motel Taxes	\$1,493,782	\$1,675,000	\$1,500,000	\$850,000	-\$650,000	-43.3%
Total Sales Tax:	\$83,229,862	\$82,350,437	\$78,538,087	\$82,094,632	\$3,556,545	4.5%

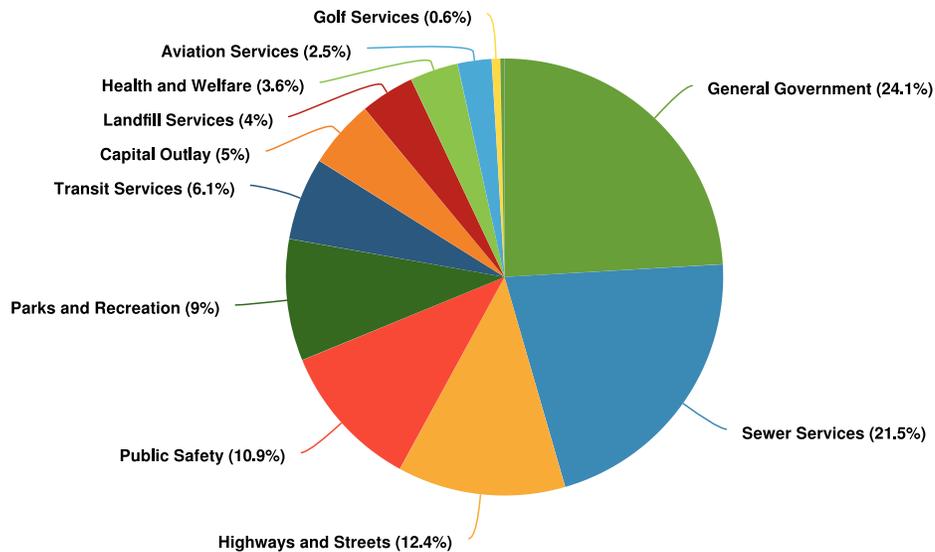
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Licenses	\$1,509,653	\$1,521,500	\$1,404,132	\$1,530,500	\$126,368	9%
Total Licenses:	\$1,509,653	\$1,521,500	\$1,404,132	\$1,530,500	\$126,368	9%
Permits	\$655,329	\$431,760	\$645,895	\$426,275	-\$219,620	-34%
Total Permits:	\$655,329	\$431,760	\$645,895	\$426,275	-\$219,620	-34%
Fines	\$1,088,147	\$1,501,261	\$576,261	\$610,890	\$34,629	6%
Total Fines:	\$1,088,147	\$1,501,261	\$576,261	\$610,890	\$34,629	6%
Rents						
Charges for Services	\$871,322	\$830,000	\$850,000	\$850,000	\$0	0%
Rents	\$486,957	\$484,240	\$467,947	\$517,558	\$49,611	10.6%
Total Rents:	\$1,358,279	\$1,314,240	\$1,317,947	\$1,367,558	\$49,611	3.8%
Parking Fees	\$73,999	\$66,510	\$70,100	\$67,810	-\$2,290	-3.3%
Total Parking Fees:	\$73,999	\$66,510	\$70,100	\$67,810	-\$2,290	-3.3%
Inspection Fees	\$782,739	\$765,101	\$518,500	\$635,000	\$116,500	22.5%
Total Inspection Fees:	\$782,739	\$765,101	\$518,500	\$635,000	\$116,500	22.5%
Health Fees	\$488,659	\$519,100	\$465,600	\$477,800	\$12,200	2.6%
Total Health Fees:	\$488,659	\$519,100	\$465,600	\$477,800	\$12,200	2.6%
Recreation Fees	\$662,410	\$619,000	\$550,480	\$679,480	\$129,000	23.4%
Total Recreation Fees:	\$662,410	\$619,000	\$550,480	\$679,480	\$129,000	23.4%
Nature Center User Fees	\$93,648	\$82,000	\$84,000	\$85,500	\$1,500	1.8%
Total Nature Center User Fees:	\$93,648	\$82,000	\$84,000	\$85,500	\$1,500	1.8%
Civic Facilities Charges	\$455,539	\$412,720	\$420,220	\$480,020	\$59,800	14.2%
Total Civic Facilities Charges:	\$455,539	\$412,720	\$420,220	\$480,020	\$59,800	14.2%
Municipal Golf Charges	\$826,658	\$799,050	\$799,400	\$816,900	\$17,500	2.2%
Total Municipal Golf Charges:	\$826,658	\$799,050	\$799,400	\$816,900	\$17,500	2.2%
Bode Ice Arena Charges	\$284,744	\$311,500	\$275,200	\$300,500	\$25,300	9.2%
Total Bode Ice Arena Charges:	\$284,744	\$311,500	\$275,200	\$300,500	\$25,300	9.2%
User Charges	\$233,644	\$228,400	\$226,500	\$232,000	\$5,500	2.4%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Total User Charges:	\$233,644	\$228,400	\$226,500	\$232,000	\$5,500	2.4%
Sanitary Sewer Charges	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-\$289,498	-0.9%
Total Sanitary Sewer Charges:	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-\$289,498	-0.9%
Landfill Charges	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	\$0	0%
Total Landfill Charges:	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	\$0	0%
Charges for Services						
Grants - Operating	\$651,071	\$814,582	\$672,449	\$783,570	\$111,121	16.5%
Grant Type Contributions	\$85,628	\$88,367	\$88,367	\$91,372	\$3,005	3.4%
Charges for Services	\$1,656,165	\$1,248,200	\$2,275,525	\$1,842,950	-\$432,575	-19%
Total Charges for Services:	\$2,392,864	\$2,151,149	\$3,036,341	\$2,717,892	-\$318,449	-10.5%
Other Revenues						
Investment Income	\$5,961,545	\$0	\$0	\$0	\$0	0%
Other	\$6,615,764	\$1,514,650	\$1,069,806	\$1,579,914	\$510,108	47.7%
Total Other Revenues:	\$12,577,309	\$1,514,650	\$1,069,806	\$1,579,914	\$510,108	47.7%
Trust & Agency Revenues	\$3,193,020	\$0	\$0	\$0	\$0	0%
Total Trust & Agency Revenues:	\$3,193,020	\$0	\$0	\$0	\$0	0%
Principal Earnings						
Special Assessments	\$36,347	\$25,000	\$25,000	\$25,000	\$0	0%
Total Principal Earnings:	\$36,347	\$25,000	\$25,000	\$25,000	\$0	0%
Interest Earnings						
Investment Income	\$5,436,810	\$4,688,263	\$704,703	\$1,884,984	\$1,180,281	167.5%
Other	\$0			\$4,100	\$4,100	N/A
Total Interest Earnings:	\$5,436,810	\$4,688,263	\$704,703	\$1,889,084	\$1,184,381	168.1%
Grants & Entitlements						
Grants - Operating	\$15,145,825	\$25,541,862	\$20,766,908	\$10,328,824	-\$10,438,084	-50.3%
Grants - Capital	\$22,178,117	\$4,398,506	\$398,000	\$4,259,991	\$3,861,991	970.3%
Grant Type Contributions	\$935,249	\$1,792,015	\$1,113,764	\$1,212,894	\$99,130	8.9%
Total Grants & Entitlements:	\$38,259,192	\$31,732,383	\$22,278,672	\$15,801,709	-\$6,476,963	-29.1%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Computer Network Transfer						
Transfers In	\$247,428	\$265,872	\$265,872	\$273,554	\$7,682	2.9%
Total Computer Network Transfer:	\$247,428	\$265,872	\$265,872	\$273,554	\$7,682	2.9%
Interfund Transfers						
Transfers In	\$27,377,078	\$40,802,606	\$33,826,782	\$7,106,388	-\$26,720,394	-79%
Total Interfund Transfers:	\$27,377,078	\$40,802,606	\$33,826,782	\$7,106,388	-\$26,720,394	-79%
Bond & Loan Proceeds	\$13,106,710	\$2,500,000	\$2,500,000	\$4,116,000	\$1,616,000	64.6%
Total Bond & Loan Proceeds:	\$13,106,710	\$2,500,000	\$2,500,000	\$4,116,000	\$1,616,000	64.6%
Total Revenue Source:	\$260,327,879	\$240,968,121	\$215,938,975	\$190,354,424	-\$25,584,551	-11.8%

Revenue by Department

Projected 2026 Revenue by Department



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Non-Departmental	\$6,963,786	\$0	\$38,035	\$0	-100%	-\$38,035

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Non-Departmental:	\$6,963,786	\$0	\$38,035	\$0	-100%	-\$38,035
General Government						
City Clerk	\$892	\$3,196	\$0	\$0	0%	\$0
Municipal Court	\$467,116	\$422,725	\$389,710	\$437,290	12.2%	\$47,580
City Manager	\$439,550	\$409,617	\$409,500	\$7,000	-98.3%	-\$402,500
Technology	\$284,408	\$604,089	\$530,872	\$283,554	-46.6%	-\$247,318
Legal	\$0	\$100,000	\$100,000	\$0	-100%	-\$100,000
St. Joseph Museums	\$622,845	\$583,486	\$565,886	\$580,982	2.7%	\$15,096
Planning & Community Developmt	\$4,372,539	\$5,457,090	\$4,486,039	\$3,346,111	-25.4%	-\$1,139,928
Finance	\$73,852	\$74,369	\$74,369	\$1,000	-98.7%	-\$73,369
TIF Projects	\$3,310,042	\$1,941,492	\$1,787,131	\$2,388,700	33.7%	\$601,569
Gaming Initiatives	\$909,232	\$849,654	\$850,000	\$850,000	0%	\$0
Public Works	\$242,423		\$1,590,000	\$0	-100%	-\$1,590,000
Non-Departmental	\$49,305,413	\$54,050,802	\$48,589,890	\$37,899,140	-22%	-\$10,690,750
Capital Projects	\$50,000	\$50,000	\$50,000	\$50,000	0%	\$0
Total General Government:	\$60,078,313	\$64,546,520	\$59,423,397	\$45,843,777	-22.9%	-\$13,579,620
Public Safety						
Police	\$20,715,944	\$21,995,324	\$19,242,851	\$11,173,239	-41.9%	-\$8,069,612
Fire	\$7,964,400	\$8,484,769	\$8,050,236	\$448,750	-94.4%	-\$7,601,486
Non-Departmental	\$8,939,258	\$9,761,787	\$9,284,191	\$9,040,581	-2.6%	-\$243,610
Total Public Safety:	\$37,619,602	\$40,241,880	\$36,577,278	\$20,662,570	-43.5%	-\$15,914,708
Highways and Streets						
Public Works	\$24,863,957	\$26,938,225	\$23,875,447	\$22,016,211	-7.8%	-\$1,859,236
Capital Projects	\$1,692,943	\$1,638,482	\$1,545,186	\$1,606,709	4%	\$61,523
Total Highways and Streets:	\$26,556,900	\$28,576,707	\$25,420,633	\$23,622,920	-7.1%	-\$1,797,713
Health and Welfare						
Planning & Community Developmt	\$513,022	\$934,767	\$897,556	\$1,803,147	100.9%	\$905,591
Public Health	\$5,191,899	\$6,024,066	\$5,146,060	\$4,967,686	-3.5%	-\$178,374
Total Health and Welfare:	\$5,704,921	\$6,958,833	\$6,043,616	\$6,770,833	12%	\$727,217
Parks and Recreation						
Parks & Recreation	\$7,933,433	\$8,196,049	\$7,053,684	\$5,852,354	-17%	-\$1,201,330
Non-Departmental	\$9,684,509	\$9,479,164	\$8,654,708	\$9,027,738	4.3%	\$373,030

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Civic Facilities	\$0			\$2,257,336	N/A	\$2,257,336
Total Parks and Recreation:	\$17,617,942	\$17,675,213	\$15,708,392	\$17,137,428	9.1%	\$1,429,036
Golf Services						
Parks & Recreation	\$1,161,761	\$1,133,186	\$1,128,162	\$1,146,711	1.6%	\$18,549
Capital Projects	\$20,620	\$20,600	\$22,200	\$23,600	6.3%	\$1,400
Total Golf Services:	\$1,182,381	\$1,153,786	\$1,150,362	\$1,170,311	1.7%	\$19,949
Public Works						
Planning & Community Developmt	\$19,171	\$7,500	\$507,500	\$7,500	-98.5%	-\$500,000
Total Public Works:	\$19,171	\$7,500	\$507,500	\$7,500	-98.5%	-\$500,000
Aviation Services						
Public Works	\$606,481	\$814,326	\$794,333	\$895,880	12.8%	\$101,547
Capital Projects	\$21,644,084	\$4,024,092	\$0	\$3,900,000	N/A	\$3,900,000
Total Aviation Services:	\$22,250,566	\$4,838,418	\$794,333	\$4,795,880	503.8%	\$4,001,547
Parking Services						
Public Works	\$601,826	\$381,208	\$374,103	\$339,563	-9.2%	-\$34,540
Capital Projects	\$253,853	\$958,290	\$958,290	\$253,853	-73.5%	-\$704,437
Total Parking Services:	\$855,679	\$1,339,498	\$1,332,393	\$593,416	-55.5%	-\$738,977
Sewer Services						
Finance	\$24,051	\$22,048	\$12,000	\$44,800	273.3%	\$32,800
Public Works	\$34,534,147	\$34,882,582	\$34,129,698	\$34,234,906	0.3%	\$105,208
Capital Projects	\$8,969,850	\$5,029,418	\$4,830,700	\$6,558,700	35.8%	\$1,728,000
Total Sewer Services:	\$43,528,048	\$39,934,048	\$38,972,398	\$40,838,406	4.8%	\$1,866,008
Transit Services						
Public Works	\$12,947,311	\$11,863,752	\$10,440,497	\$11,510,573	10.2%	\$1,070,076
Capital Projects	\$0	\$198,000	\$198,000	\$159,991	-19.2%	-\$38,009
Total Transit Services:	\$12,947,311	\$12,061,752	\$10,638,497	\$11,670,564	9.7%	\$1,032,067
Landfill Services						
Public Works	\$8,867,629	\$7,901,223	\$7,469,270	\$7,644,270	2.3%	\$175,000
Total Landfill Services:	\$8,867,629	\$7,901,223	\$7,469,270	\$7,644,270	2.3%	\$175,000
Capital Outlay						
Capital Projects	\$16,135,632	\$15,732,742	\$11,862,872	\$9,596,549	-19.1%	-\$2,266,323
Total Capital Outlay:	\$16,135,632	\$15,732,742	\$11,862,872	\$9,596,549	-19.1%	-\$2,266,323

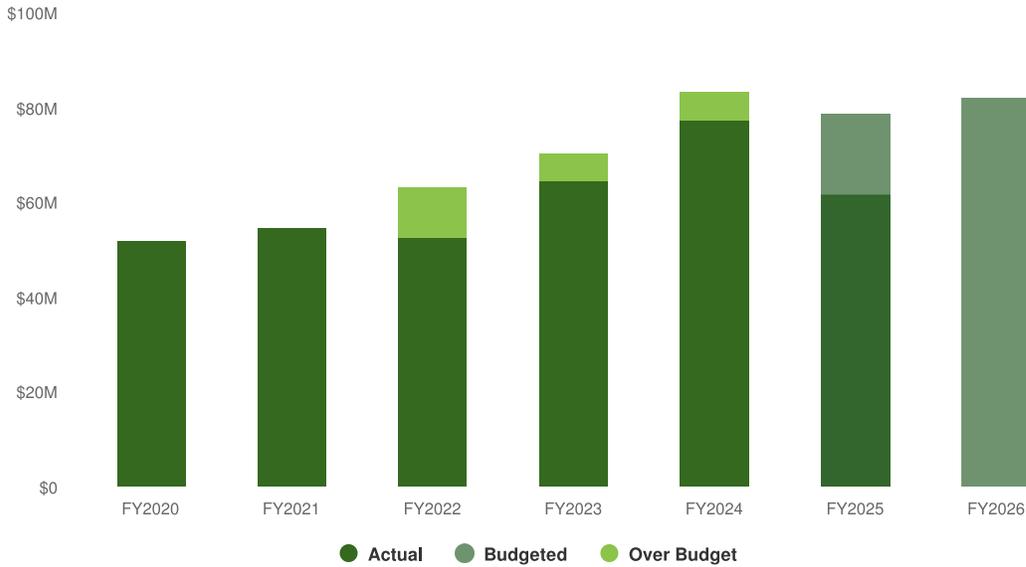
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Revenue:	\$260,327,879	\$240,968,121	\$215,938,975	\$190,354,424	-11.8%	-\$25,584,551

Sales Tax Summary

General sales tax is projected to increase 2.5% over the FY25 adopted budget and 1.0% over FY24 actuals.

\$82,094,632 **\$3,556,545**
(4.53% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual



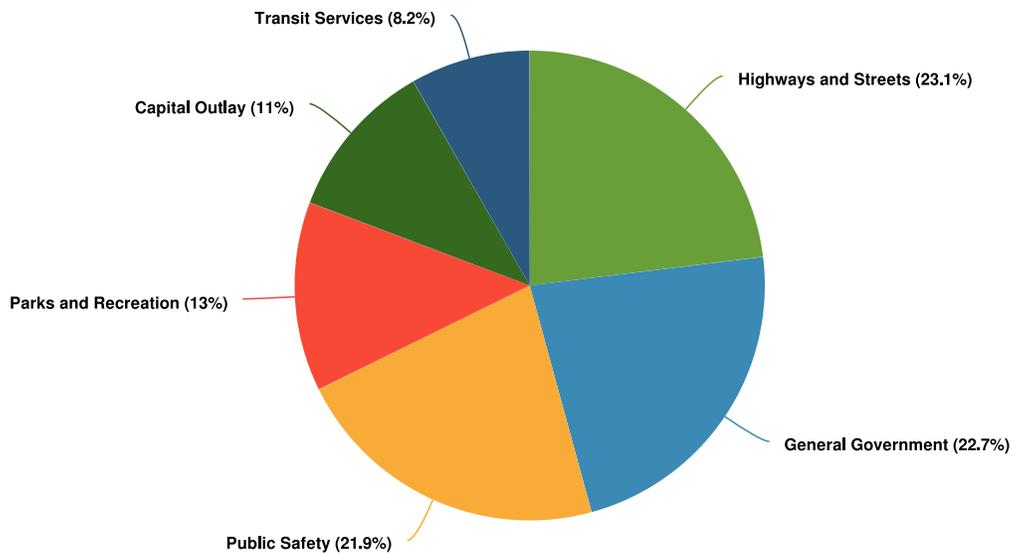
Revenues by Source

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Sales Tax						
Sales Taxes						
Non-Departmental	\$657,598	\$0	\$0	\$0	0%	\$0
General Government	\$17,314,959	\$17,535,053	\$16,795,302	\$17,590,878	4.7%	\$795,576
Public Safety	\$17,740,437	\$18,128,637	\$17,280,142	\$18,014,829	4.3%	\$734,687
Highways and Streets	\$16,055,860	\$14,068,388	\$13,526,490	\$13,978,476	3.3%	\$451,986
Parks and Recreation	\$8,910,643	\$9,053,219	\$8,621,218	\$9,844,248	14.2%	\$1,223,030
Transit Services	\$6,653,524	\$6,807,275	\$6,495,087	\$6,765,173	4.2%	\$270,086
Capital Outlay	\$8,871,367	\$9,076,365	\$8,659,848	\$9,041,528	4.4%	\$381,680
Total Sales Taxes:	\$76,204,388	\$74,668,937	\$71,378,087	\$75,235,132	5.4%	\$3,857,045

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Motor Fuel Taxes						
Highways and Streets	\$4,665,853	\$4,946,500	\$4,600,000	\$4,949,500	7.6%	\$349,500
Total Motor Fuel Taxes:	\$4,665,853	\$4,946,500	\$4,600,000	\$4,949,500	7.6%	\$349,500
Cigarette Tax						
General Government	\$865,840	\$1,060,000	\$1,060,000	\$1,060,000	0%	\$0
Total Cigarette Tax:	\$865,840	\$1,060,000	\$1,060,000	\$1,060,000	0%	\$0
Hotel/Motel Taxes						
General Government	\$747,359	\$850,000	\$750,000	\$0	-100%	-\$750,000
Parks and Recreation	\$746,423	\$825,000	\$750,000	\$850,000	13.3%	\$100,000
Total Hotel/Motel Taxes:	\$1,493,782	\$1,675,000	\$1,500,000	\$850,000	-43.3%	-\$650,000
Total Sales Tax:	\$83,229,862	\$82,350,437	\$78,538,087	\$82,094,632	4.5%	\$3,556,545
Total Revenue Source:	\$83,229,862	\$82,350,437	\$78,538,087	\$82,094,632	4.5%	\$3,556,545

Revenue by Department

Projected 2026 Revenue by Department

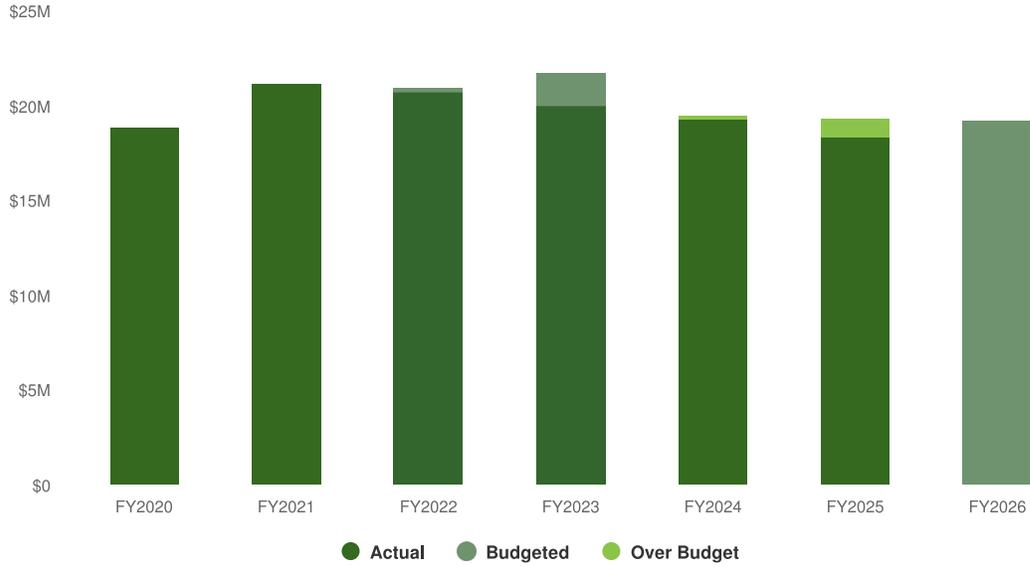


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Non-Departmental						
Non-Departmental	\$657,598	\$0	\$0	\$0	0%	\$0
Total Non-Departmental:	\$657,598	\$0	\$0	\$0	0%	\$0
General Government						
Planning & Community Developmt	\$747,359	\$850,000	\$750,000	\$0	-100%	-\$750,000
TIF Projects	\$541,073	\$383,345	\$316,458	\$498,800	57.6%	\$182,342
Non-Departmental	\$17,639,726	\$18,211,708	\$17,538,844	\$18,152,078	3.5%	\$613,234
Total General Government:	\$18,928,158	\$19,445,053	\$18,605,302	\$18,650,878	0.2%	\$45,576
Public Safety						
Police	\$8,869,018	\$9,053,219	\$8,621,218	\$8,994,248	4.3%	\$373,030
Non-Departmental	\$8,871,418	\$9,075,418	\$8,658,924	\$9,020,581	4.2%	\$361,657
Total Public Safety:	\$17,740,437	\$18,128,637	\$17,280,142	\$18,014,829	4.3%	\$734,687
Highways and Streets						
Public Works	\$20,721,713	\$19,014,888	\$18,126,490	\$18,927,976	4.4%	\$801,486
Total Highways and Streets:	\$20,721,713	\$19,014,888	\$18,126,490	\$18,927,976	4.4%	\$801,486
Parks and Recreation						
Parks & Recreation	\$746,423	\$825,000	\$750,000	\$0	-100%	-\$750,000
Non-Departmental	\$8,910,643	\$9,053,219	\$8,621,218	\$8,994,248	4.3%	\$373,030
Civic Facilities	\$0			\$1,700,000	N/A	\$1,700,000
Total Parks and Recreation:	\$9,657,066	\$9,878,219	\$9,371,218	\$10,694,248	14.1%	\$1,323,030
Transit Services						
Public Works	\$6,653,524	\$6,807,275	\$6,495,087	\$6,765,173	4.2%	\$270,086
Total Transit Services:	\$6,653,524	\$6,807,275	\$6,495,087	\$6,765,173	4.2%	\$270,086
Capital Outlay						
Capital Projects	\$8,871,367	\$9,076,365	\$8,659,848	\$9,041,528	4.4%	\$381,680
Total Capital Outlay:	\$8,871,367	\$9,076,365	\$8,659,848	\$9,041,528	4.4%	\$381,680
Total Revenue:	\$83,229,862	\$82,350,437	\$78,538,087	\$82,094,632	4.5%	\$3,556,545

Property Tax Summary

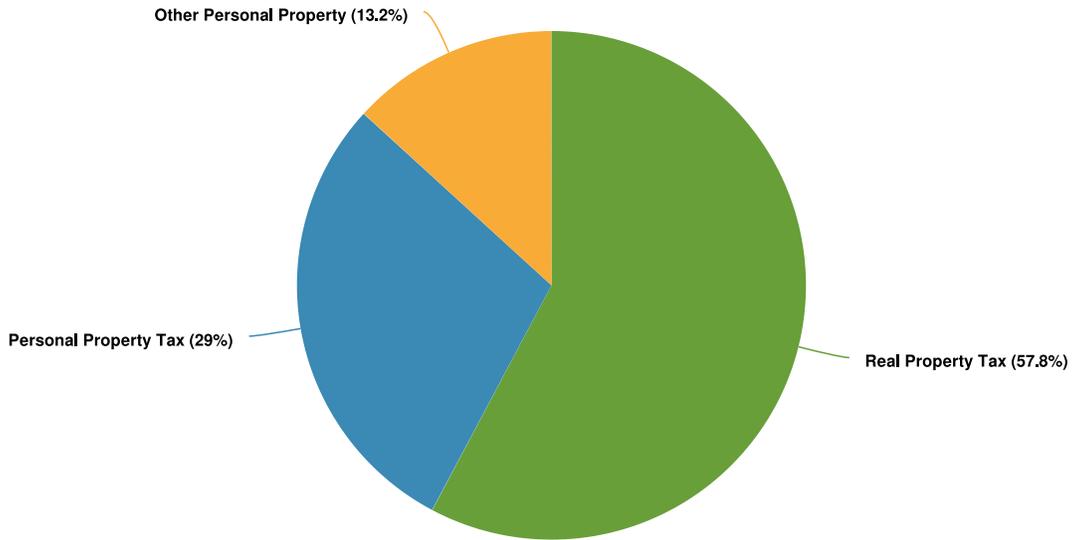
\$19,181,818 **\$844,223**
(4.60% vs. prior year)

Property Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

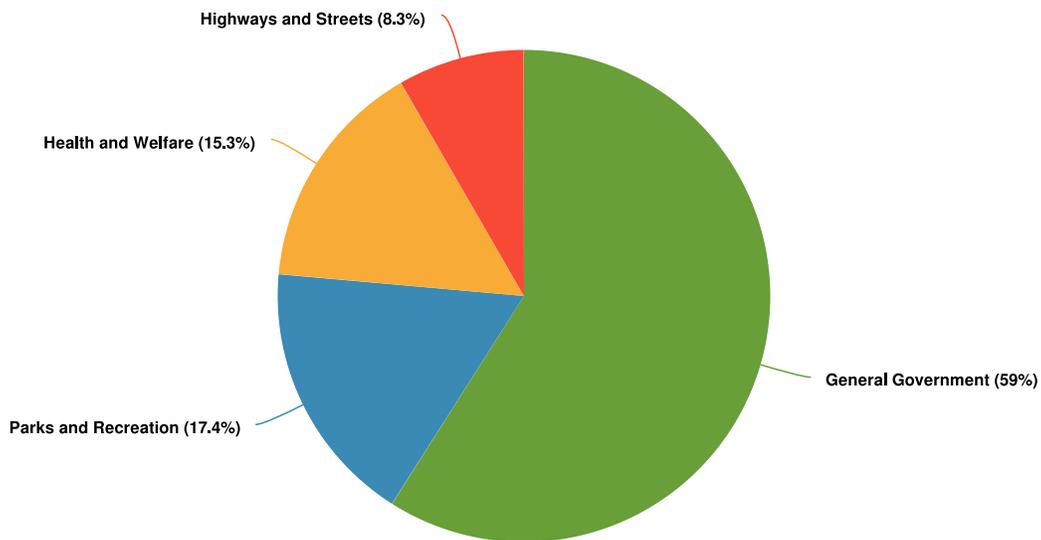


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax						
Property Taxes						
General Government	\$5,739,714	\$5,922,479	\$5,690,838	\$5,922,479	4.1%	\$231,641
Highways and Streets	\$965,460	\$984,300	\$955,918	\$984,300	3%	\$28,382
Health and Welfare	\$1,810,437	\$1,791,564	\$1,791,564	\$1,816,441	1.4%	\$24,877
Parks and Recreation	\$2,335,233	\$2,357,318	\$2,318,109	\$2,357,318	1.7%	\$39,209
Total Property Taxes:	\$10,850,843	\$11,055,661	\$10,756,429	\$11,080,538	3%	\$324,109
Total Real Property Tax:	\$10,850,843	\$11,055,661	\$10,756,429	\$11,080,538	3%	\$324,109
Personal Property Tax						
Property Taxes						
Non-Departmental	\$269,350	\$0	\$0	\$0	0%	\$0
General Government	\$3,205,149	\$3,148,206	\$3,077,177	\$3,166,916	2.9%	\$89,739
Highways and Streets	\$538,643	\$544,627	\$518,911	\$544,627	5%	\$25,716
Health and Welfare	\$1,010,067	\$978,959	\$959,077	\$984,459	2.6%	\$25,382
Parks and Recreation	\$890,319	\$867,107	\$851,877	\$872,307	2.4%	\$20,430
Total Property Taxes:	\$5,913,528	\$5,538,899	\$5,407,042	\$5,568,309	3%	\$161,267

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Personal Property Tax:	\$5,913,528	\$5,538,899	\$5,407,042	\$5,568,309	3%	\$161,267
Other Personal Property						
Property Taxes						
Non-Departmental	\$159,156	\$0	\$0	\$0	0%	\$0
General Government	\$2,308,091	\$1,949,483	\$1,871,816	\$2,229,300	19.1%	\$357,484
Highways and Streets	\$60,828	\$65,357	\$65,357	\$67,782	3.7%	\$2,425
Health and Welfare	\$114,065	\$117,526	\$130,133	\$125,700	-3.4%	-\$4,433
Parks and Recreation	\$100,735	\$106,818	\$106,818	\$110,189	3.2%	\$3,371
Total Property Taxes:	\$2,742,874	\$2,239,184	\$2,174,124	\$2,532,971	16.5%	\$358,847
Total Other Personal Property:	\$2,742,874	\$2,239,184	\$2,174,124	\$2,532,971	16.5%	\$358,847
Total Revenue Source:	\$19,507,245	\$18,833,744	\$18,337,595	\$19,181,818	4.6%	\$844,223

Revenue by Department

Projected 2026 Revenue by Department



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Non-Departmental						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Non-Departmental						
Personal Property Tax	\$269,350	\$0	\$0	\$0	0%	\$0
Other Personal Property	\$159,156	\$0	\$0	\$0	0%	\$0
Total Non-Departmental:	\$428,506	\$0	\$0	\$0	0%	\$0
Total Non-Departmental:	\$428,506	\$0	\$0	\$0	0%	\$0
General Government						
St. Joseph Museums						
Real Property Tax	\$348,950	\$355,766	\$345,663	\$355,766	2.9%	\$10,103
Personal Property Tax	\$222,580	\$191,606	\$192,616	\$192,616	0%	\$0
Other Personal Property	\$25,135	\$26,607	\$26,607	\$27,600	3.7%	\$993
Total St. Joseph Museums:	\$596,666	\$573,979	\$564,886	\$575,982	2%	\$11,096
TIF Projects						
Real Property Tax	\$1,327	\$0	\$0	\$0	0%	\$0
Other Personal Property	\$1,928,141	\$1,558,147	\$1,470,673	\$1,815,200	23.4%	\$344,527
Total TIF Projects:	\$1,929,469	\$1,558,147	\$1,470,673	\$1,815,200	23.4%	\$344,527
Non-Departmental						
Real Property Tax	\$5,339,436	\$5,516,713	\$5,295,175	\$5,516,713	4.2%	\$221,538
Personal Property Tax	\$2,982,569	\$2,956,600	\$2,884,561	\$2,974,300	3.1%	\$89,739
Other Personal Property	\$354,814	\$364,729	\$374,536	\$386,500	3.2%	\$11,964
Total Non-Departmental:	\$8,676,819	\$8,838,042	\$8,554,272	\$8,877,513	3.8%	\$323,241
Capital Projects						
Real Property Tax	\$50,000	\$50,000	\$50,000	\$50,000	0%	\$0
Total Capital Projects:	\$50,000	\$50,000	\$50,000	\$50,000	0%	\$0
Total General Government:	\$11,252,953	\$11,020,168	\$10,639,831	\$11,318,695	6.4%	\$678,864
Highways and Streets						
Capital Projects						
Real Property Tax	\$965,460	\$984,300	\$955,918	\$984,300	3%	\$28,382
Personal Property Tax	\$538,643	\$544,627	\$518,911	\$544,627	5%	\$25,716

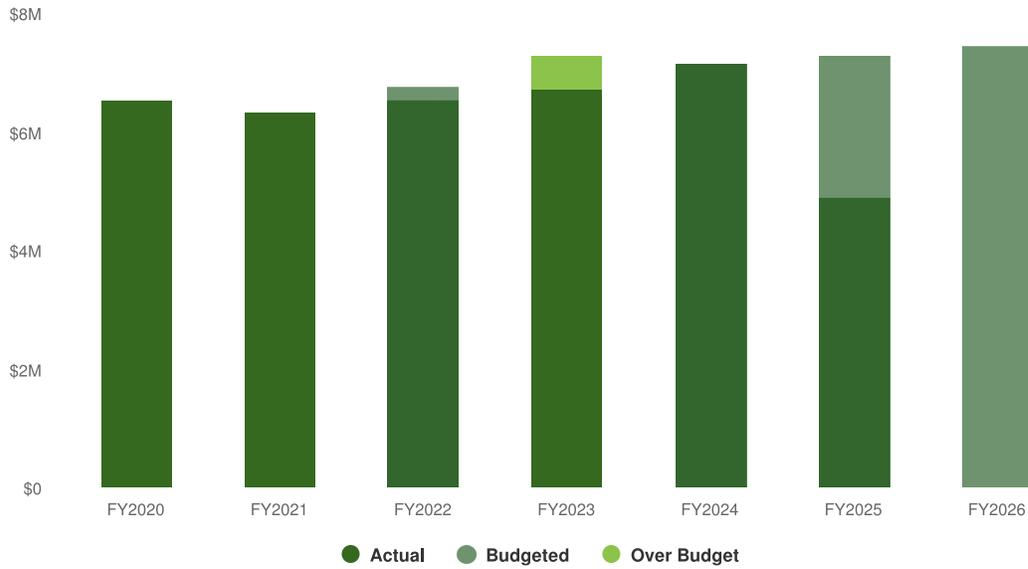
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Other Personal Property	\$60,828	\$65,357	\$65,357	\$67,782	3.7%	\$2,425
Total Capital Projects:	\$1,564,931	\$1,594,284	\$1,540,186	\$1,596,709	3.7%	\$56,523
Total Highways and Streets:	\$1,564,931	\$1,594,284	\$1,540,186	\$1,596,709	3.7%	\$56,523
Health and Welfare						
Public Health						
Real Property Tax	\$1,810,437	\$1,791,564	\$1,791,564	\$1,816,441	1.4%	\$24,877
Personal Property Tax	\$1,010,067	\$978,959	\$959,077	\$984,459	2.6%	\$25,382
Other Personal Property	\$114,065	\$117,526	\$130,133	\$125,700	-3.4%	-\$4,433
Total Public Health:	\$2,934,568	\$2,888,049	\$2,880,774	\$2,926,600	1.6%	\$45,826
Total Health and Welfare:	\$2,934,568	\$2,888,049	\$2,880,774	\$2,926,600	1.6%	\$45,826
Parks and Recreation						
Parks & Recreation						
Real Property Tax	\$2,335,233	\$2,357,318	\$2,318,109	\$2,357,318	1.7%	\$39,209
Personal Property Tax	\$890,319	\$867,107	\$851,877	\$872,307	2.4%	\$20,430
Other Personal Property	\$100,735	\$106,818	\$106,818	\$110,189	3.2%	\$3,371
Total Parks & Recreation:	\$3,326,287	\$3,331,243	\$3,276,804	\$3,339,814	1.9%	\$63,010
Total Parks and Recreation:	\$3,326,287	\$3,331,243	\$3,276,804	\$3,339,814	1.9%	\$63,010
Total Revenue:	\$19,507,245	\$18,833,744	\$18,337,595	\$19,181,818	4.6%	\$844,223

Utilities Summary

Utility revenue is projected to be flat with increases in electric service, but offset by diminishing revenues in cable franchise fees.

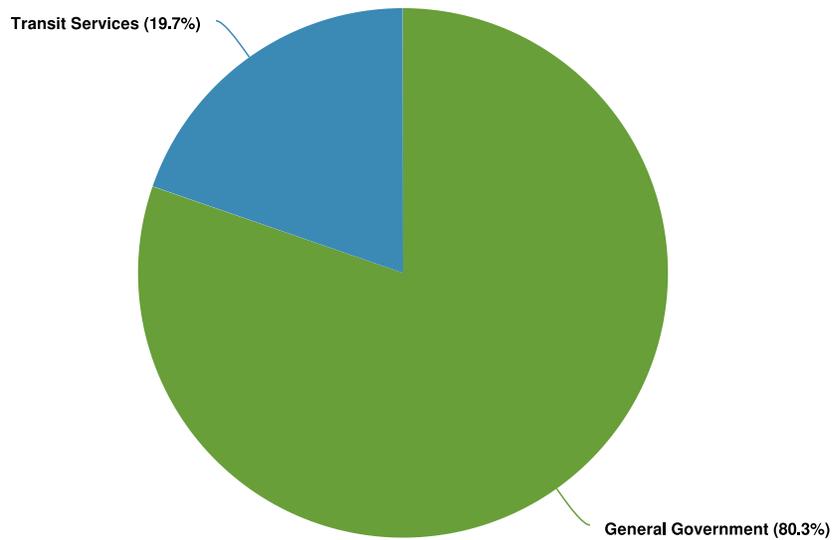
\$7,452,000 **\$145,815**
(2.00% vs. prior year)

Utilities Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2026 Revenue by Department

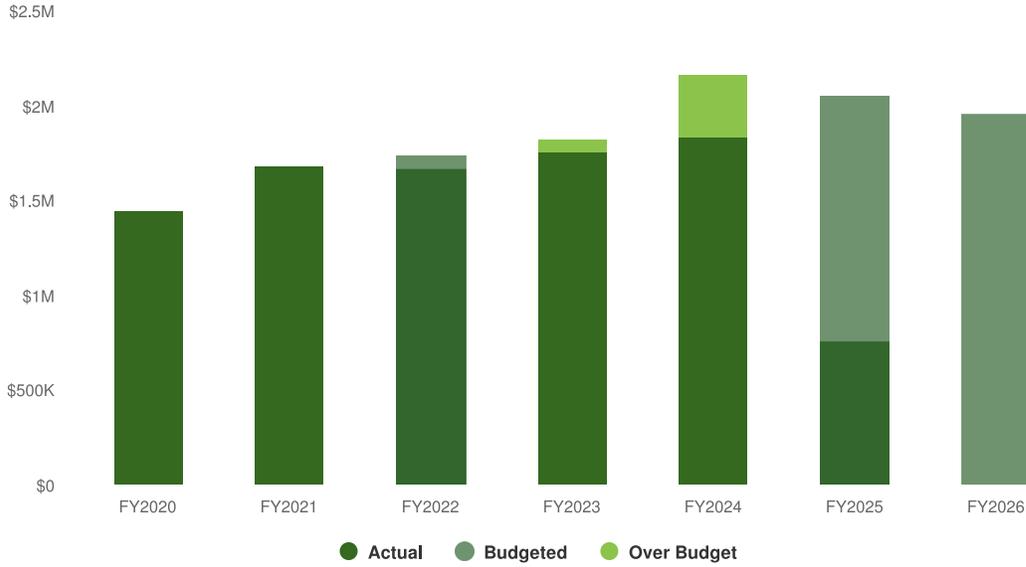


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
Non-Departmental						
Utility Based Taxes	\$5,862,797	\$5,958,000	\$5,965,775	\$5,985,000	0.3%	\$19,225
Total Non-Departmental:	\$5,862,797	\$5,958,000	\$5,965,775	\$5,985,000	0.3%	\$19,225
Total General Government:	\$5,862,797	\$5,958,000	\$5,965,775	\$5,985,000	0.3%	\$19,225
Transit Services						
Public Works						
Utility Based Taxes	\$1,288,033	\$1,415,000	\$1,340,410	\$1,467,000	9.4%	\$126,590
Total Public Works:	\$1,288,033	\$1,415,000	\$1,340,410	\$1,467,000	9.4%	\$126,590
Total Transit Services:	\$1,288,033	\$1,415,000	\$1,340,410	\$1,467,000	9.4%	\$126,590
Total Revenue:	\$7,150,829	\$7,373,000	\$7,306,185	\$7,452,000	2%	\$145,815

License & Permit Fees Summary

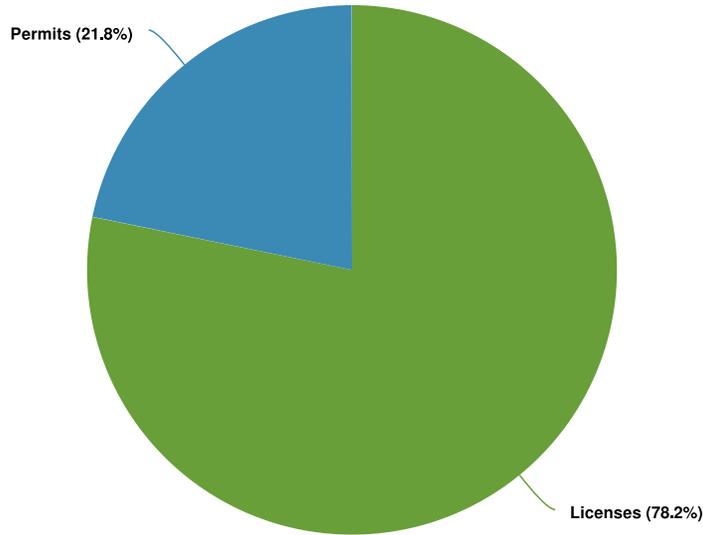
\$1,956,775 **-\$93,252**
(-4.55% vs. prior year)

License & Permit Fees Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

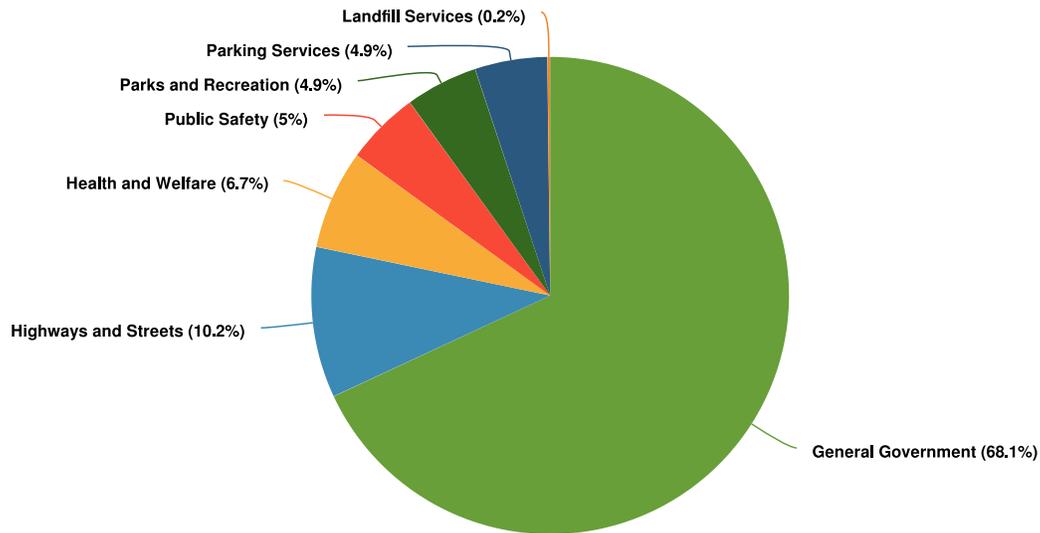


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Licenses						
Licenses & Permits						
General Government	\$1,264,636	\$1,280,000	\$1,151,379	\$1,285,000	11.6%	\$133,621
Public Safety	\$14,529	\$13,500	\$12,000	\$13,500	12.5%	\$1,500
Health and Welfare	\$35,588	\$36,000	\$48,753	\$40,000	-18%	-\$8,753
Parks and Recreation	\$95,633	\$96,000	\$96,000	\$96,000	0%	\$0
Parking Services	\$99,268	\$96,000	\$96,000	\$96,000	0%	\$0
Total Licenses & Permits:	\$1,509,653	\$1,521,500	\$1,404,132	\$1,530,500	9%	\$126,368
Total Licenses:	\$1,509,653	\$1,521,500	\$1,404,132	\$1,530,500	9%	\$126,368
Permits						
Licenses & Permits						
General Government	\$62,123	\$48,000	\$70,200	\$47,000	-33%	-\$23,200
Public Safety	\$85,025	\$84,500	\$80,000	\$84,500	5.6%	\$4,500
Highways and Streets	\$410,174	\$200,000	\$400,000	\$200,000	-50%	-\$200,000
Health and Welfare	\$94,416	\$95,760	\$92,195	\$91,275	-1%	-\$920
Landfill Services	\$3,593	\$3,500	\$3,500	\$3,500	0%	\$0

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Licenses & Permits:	\$655,329	\$431,760	\$645,895	\$426,275	-34%	-\$219,620
Total Permits:	\$655,329	\$431,760	\$645,895	\$426,275	-34%	-\$219,620
Total Revenue Source:	\$2,164,982	\$1,953,260	\$2,050,027	\$1,956,775	-4.5%	-\$93,252

Revenue by Department

Projected 2026 Revenue by Department



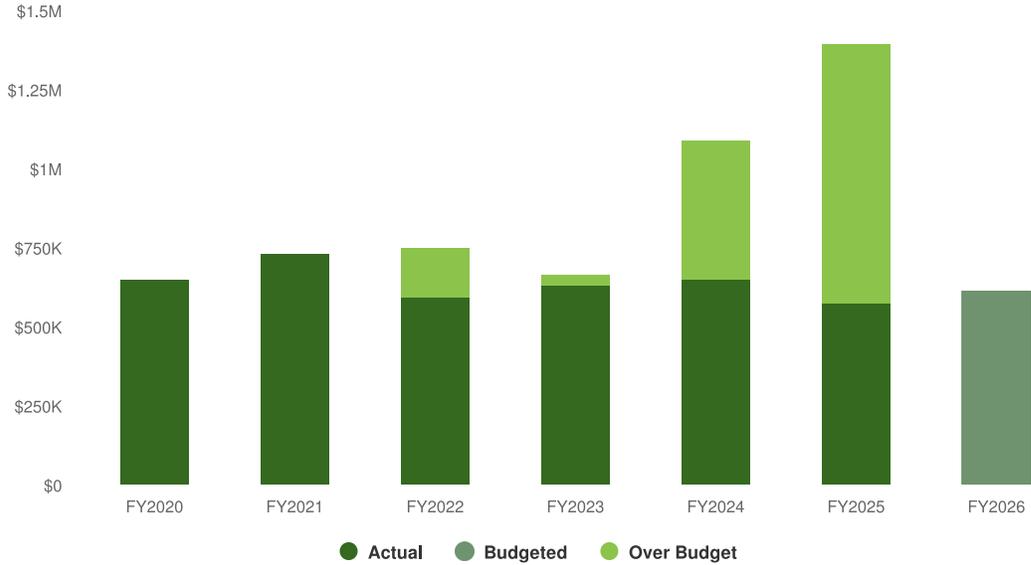
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
Planning & Community Developmt						
Licenses	\$68,855	\$70,000	\$70,000	\$75,000	7.1%	\$5,000
Permits	\$61,029	\$47,000	\$69,200	\$46,000	-33.5%	-\$23,200
Total Planning & Community Developmt:	\$129,883	\$117,000	\$139,200	\$121,000	-13.1%	-\$18,200
Non-Departmental						
Licenses	\$1,195,782	\$1,210,000	\$1,081,379	\$1,210,000	11.9%	\$128,621
Permits	\$1,094	\$1,000	\$1,000	\$1,000	0%	\$0
Total Non-Departmental:	\$1,196,876	\$1,211,000	\$1,082,379	\$1,211,000	11.9%	\$128,621
Total General Government:	\$1,326,759	\$1,328,000	\$1,221,579	\$1,332,000	9%	\$110,421

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Public Safety						
Police						
Licenses	\$14,529	\$13,500	\$12,000	\$13,500	12.5%	\$1,500
Permits	\$53,450	\$53,500	\$50,000	\$53,500	7%	\$3,500
Total Police:	\$67,978	\$67,000	\$62,000	\$67,000	8.1%	\$5,000
Fire						
Permits	\$31,575	\$31,000	\$30,000	\$31,000	3.3%	\$1,000
Total Fire:	\$31,575	\$31,000	\$30,000	\$31,000	3.3%	\$1,000
Total Public Safety:	\$99,553	\$98,000	\$92,000	\$98,000	6.5%	\$6,000
Highways and Streets						
Public Works						
Permits	\$410,174	\$200,000	\$400,000	\$200,000	-50%	-\$200,000
Total Public Works:	\$410,174	\$200,000	\$400,000	\$200,000	-50%	-\$200,000
Total Highways and Streets:	\$410,174	\$200,000	\$400,000	\$200,000	-50%	-\$200,000
Health and Welfare						
Public Health						
Licenses	\$35,588	\$36,000	\$48,753	\$40,000	-18%	-\$8,753
Permits	\$94,416	\$95,760	\$92,195	\$91,275	-1%	-\$920
Total Public Health:	\$130,004	\$131,760	\$140,948	\$131,275	-6.9%	-\$9,673
Total Health and Welfare:	\$130,004	\$131,760	\$140,948	\$131,275	-6.9%	-\$9,673
Parks and Recreation						
Parks & Recreation						
Licenses	\$95,633	\$96,000	\$96,000	\$96,000	0%	\$0
Total Parks & Recreation:	\$95,633	\$96,000	\$96,000	\$96,000	0%	\$0
Total Parks and Recreation:	\$95,633	\$96,000	\$96,000	\$96,000	0%	\$0
Parking Services						
Public Works						
Licenses	\$99,268	\$96,000	\$96,000	\$96,000	0%	\$0
Total Public Works:	\$99,268	\$96,000	\$96,000	\$96,000	0%	\$0
Total Parking Services:	\$99,268	\$96,000	\$96,000	\$96,000	0%	\$0
Landfill Services						
Public Works						
Permits	\$3,593	\$3,500	\$3,500	\$3,500	0%	\$0
Total Public Works:	\$3,593	\$3,500	\$3,500	\$3,500	0%	\$0
Total Landfill Services:	\$3,593	\$3,500	\$3,500	\$3,500	0%	\$0
Total Revenue:	\$2,164,982	\$1,953,260	\$2,050,027	\$1,956,775	-4.5%	-\$93,252

Fines Summary

\$610,890 **\$34,629**
(6.01% vs. prior year)

Fines Proposed and Historical Budget vs. Actual

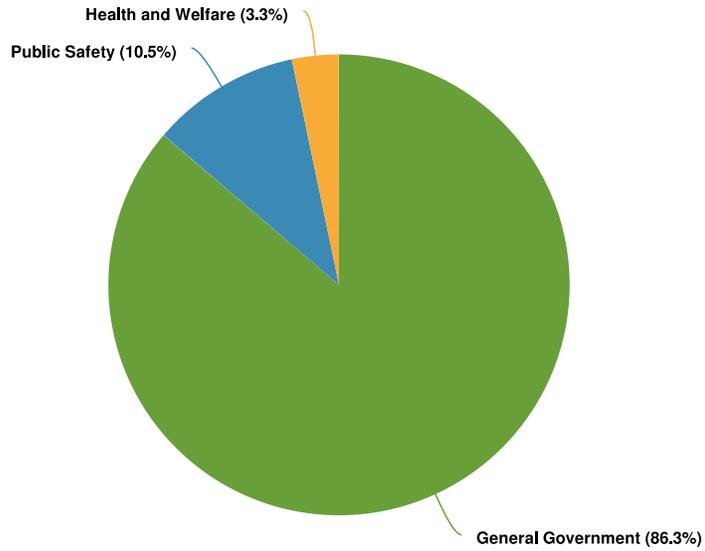


Revenues by Source

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Fines						
Fines and Forfeitures						
General Government	\$599,771	\$511,910	\$489,910	\$526,990	7.6%	\$37,080
Public Safety	\$34,321	\$34,351	\$34,351	\$63,900	86%	\$29,549
Health and Welfare	\$19,013	\$20,000	\$20,000	\$20,000	0%	\$0
Parking Services	\$31,668	\$35,000	\$32,000	\$0	-100%	-\$32,000
Sewer Services	\$403,375	\$900,000	\$0	\$0	0%	\$0
Total Fines and Forfeitures:	\$1,088,147	\$1,501,261	\$576,261	\$610,890	6%	\$34,629
Total Fines:	\$1,088,147	\$1,501,261	\$576,261	\$610,890	6%	\$34,629
Total Revenue Source:	\$1,088,147	\$1,501,261	\$576,261	\$610,890	6%	\$34,629

Revenue by Department

Projected 2026 Revenue by Department



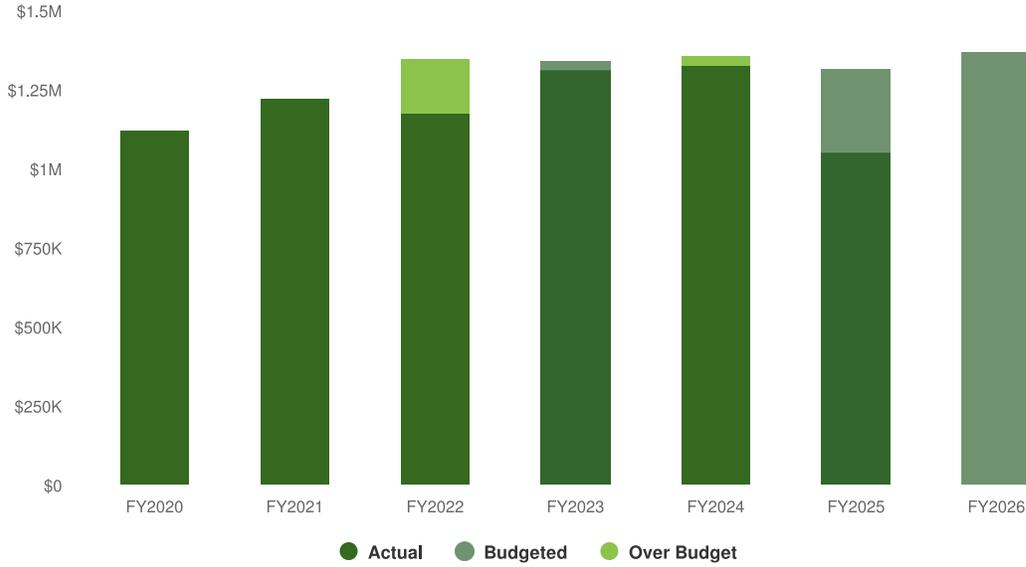
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
Municipal Court						
Fines	\$464,796	\$421,210	\$389,210	\$436,490	12.1%	\$47,280
Total Municipal Court:	\$464,796	\$421,210	\$389,210	\$436,490	12.1%	\$47,280
Planning & Community Developmt						
Fines	\$129,734	\$90,700	\$100,700	\$90,500	-10.1%	-\$10,200
Total Planning & Community Developmt:	\$129,734	\$90,700	\$100,700	\$90,500	-10.1%	-\$10,200
Finance						
Fines	\$5,241	\$0	\$0	\$0	0%	\$0
Total Finance:	\$5,241	\$0	\$0	\$0	0%	\$0
Total General Government:	\$599,771	\$511,910	\$489,910	\$526,990	7.6%	\$37,080
Public Safety						
Police						
Fines	\$34,321	\$34,351	\$34,351	\$63,900	86%	\$29,549
Total Police:	\$34,321	\$34,351	\$34,351	\$63,900	86%	\$29,549
Total Public Safety:	\$34,321	\$34,351	\$34,351	\$63,900	86%	\$29,549

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Health and Welfare						
Public Health						
Fines	\$19,013	\$20,000	\$20,000	\$20,000	0%	\$0
Total Public Health:	\$19,013	\$20,000	\$20,000	\$20,000	0%	\$0
Total Health and Welfare:	\$19,013	\$20,000	\$20,000	\$20,000	0%	\$0
Parking Services						
Public Works						
Fines	\$31,668	\$35,000	\$32,000	\$0	-100%	-\$32,000
Total Public Works:	\$31,668	\$35,000	\$32,000	\$0	-100%	-\$32,000
Total Parking Services:	\$31,668	\$35,000	\$32,000	\$0	-100%	-\$32,000
Sewer Services						
Public Works						
Fines	\$403,375	\$900,000	\$0	\$0	0%	\$0
Total Public Works:	\$403,375	\$900,000	\$0	\$0	0%	\$0
Total Sewer Services:	\$403,375	\$900,000	\$0	\$0	0%	\$0
Total Revenue:	\$1,088,147	\$1,501,261	\$576,261	\$610,890	6%	\$34,629

Rental Fees Summary

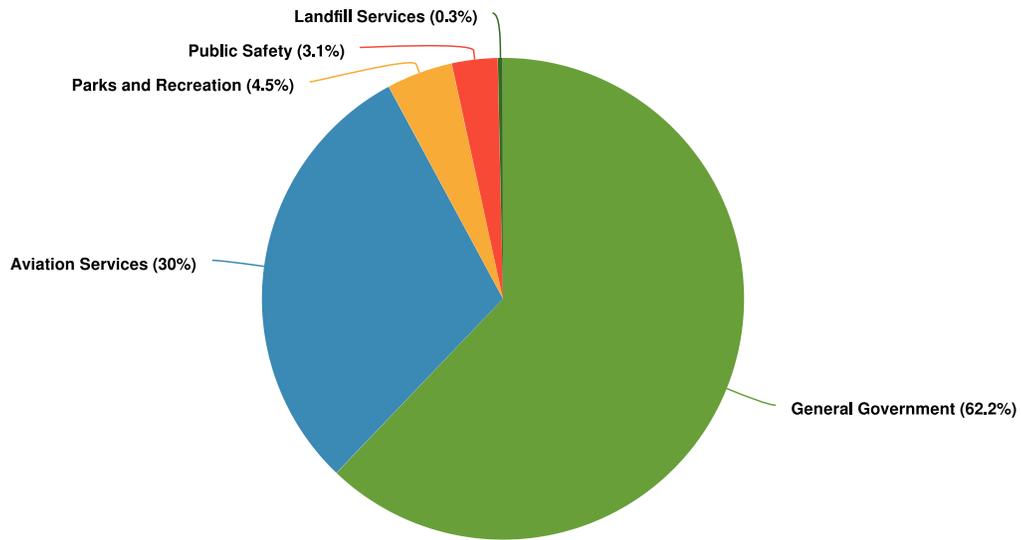
\$1,367,558 **\$49,611**
(3.76% vs. prior year)

Rental Fees Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2026 Revenue by Department



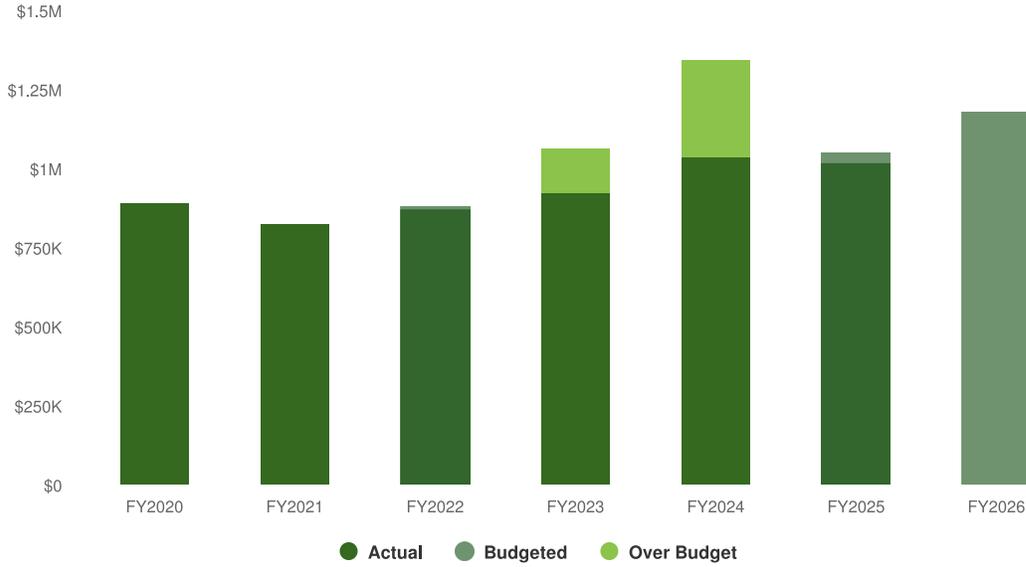
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
Planning & Community Developmt						
Rents	\$5,875	\$5,875	\$5,875	\$0	-100%	-\$5,875
Total Planning & Community Developmt:	\$5,875	\$5,875	\$5,875	\$0	-100%	-\$5,875
Gaming Initiatives						
Rents	\$871,322	\$830,000	\$850,000	\$850,000	0%	\$0
Total Gaming Initiatives:	\$871,322	\$830,000	\$850,000	\$850,000	0%	\$0
Total General Government:	\$877,197	\$835,875	\$855,875	\$850,000	-0.7%	-\$5,875
Public Safety						
Police						
Rents	\$49,812	\$16,692	\$16,692	\$42,000	151.6%	\$25,308
Total Police:	\$49,812	\$16,692	\$16,692	\$42,000	151.6%	\$25,308
Total Public Safety:	\$49,812	\$16,692	\$16,692	\$42,000	151.6%	\$25,308
Parks and Recreation						
Parks & Recreation						
Rents	\$44,243	\$47,543	\$57,543	\$60,883	5.8%	\$3,340

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Parks & Recreation:	\$44,243	\$47,543	\$57,543	\$60,883	5.8%	\$3,340
Total Parks and Recreation:	\$44,243	\$47,543	\$57,543	\$60,883	5.8%	\$3,340
Aviation Services						
Public Works						
Rents	\$382,457	\$409,560	\$383,267	\$410,105	7%	\$26,838
Total Public Works:	\$382,457	\$409,560	\$383,267	\$410,105	7%	\$26,838
Total Aviation Services:	\$382,457	\$409,560	\$383,267	\$410,105	7%	\$26,838
Landfill Services						
Public Works						
Rents	\$4,570	\$4,570	\$4,570	\$4,570	0%	\$0
Total Public Works:	\$4,570	\$4,570	\$4,570	\$4,570	0%	\$0
Total Landfill Services:	\$4,570	\$4,570	\$4,570	\$4,570	0%	\$0
Total Revenue:	\$1,358,279	\$1,314,240	\$1,317,947	\$1,367,558	3.8%	\$49,611

Miscellaneous Fees Summary

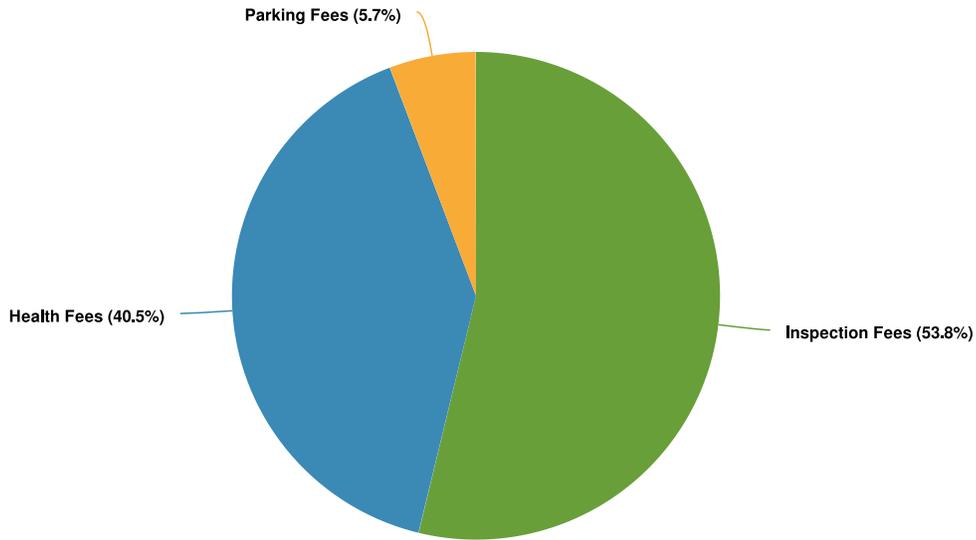
\$1,180,610 **\$126,410**
(11.99% vs. prior year)

Miscellaneous Fees Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

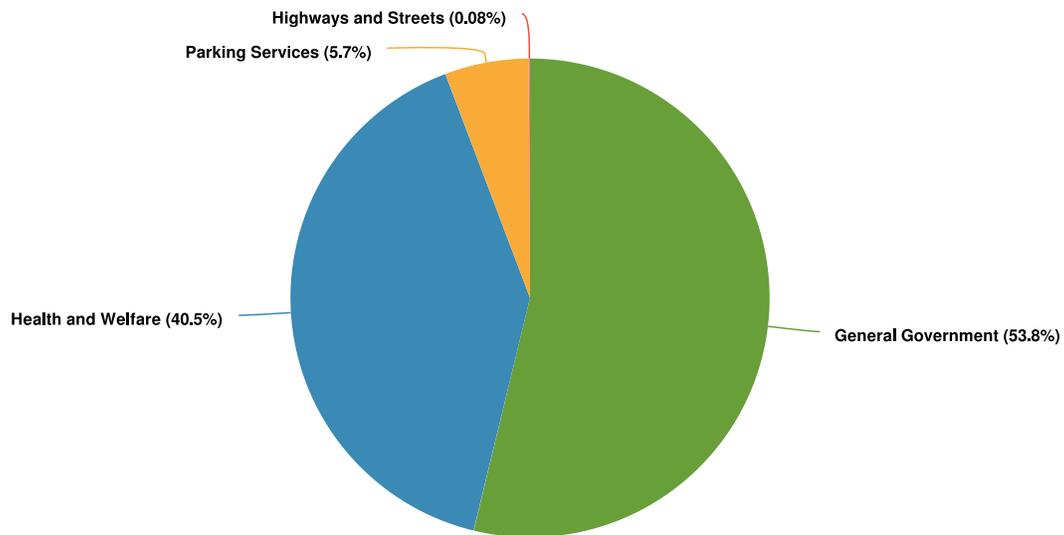


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Parking Fees						
Charges for Services						
Highways and Streets	\$1,097	\$1,000	\$1,000	\$1,000	0%	\$0
Parking Services	\$72,902	\$65,510	\$69,100	\$66,810	-3.3%	-\$2,290
Total Charges for Services:	\$73,999	\$66,510	\$70,100	\$67,810	-3.3%	-\$2,290
Total Parking Fees:	\$73,999	\$66,510	\$70,100	\$67,810	-3.3%	-\$2,290
Inspection Fees						
Charges for Services						
General Government	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Total Charges for Services:	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Total Inspection Fees:	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Health Fees						
Charges for Services						
Health and Welfare	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200
Total Charges for Services:	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200
Total Health Fees:	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Revenue Source:	\$1,345,397	\$1,350,711	\$1,054,200	\$1,180,610	12%	\$126,410

Revenue by Department

Projected 2026 Revenue by Department



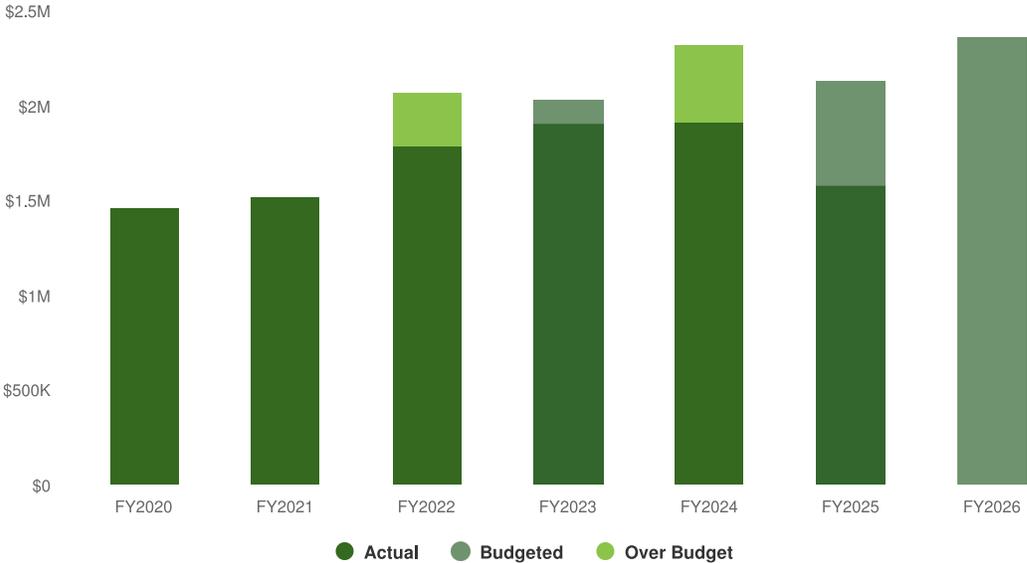
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
Planning & Community Developmt						
Inspection Fees	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Total Planning & Community Developmt:	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Total General Government:	\$782,739	\$765,101	\$518,500	\$635,000	22.5%	\$116,500
Highways and Streets						
Public Works						
Parking Fees	\$1,097	\$1,000	\$1,000	\$1,000	0%	\$0
Total Public Works:	\$1,097	\$1,000	\$1,000	\$1,000	0%	\$0
Total Highways and Streets:	\$1,097	\$1,000	\$1,000	\$1,000	0%	\$0
Health and Welfare						
Public Health						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Health Fees	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200
Total Public Health:	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200
Total Health and Welfare:	\$488,659	\$519,100	\$465,600	\$477,800	2.6%	\$12,200
Parking Services						
Public Works						
Parking Fees	\$72,902	\$65,510	\$69,100	\$66,810	-3.3%	-\$2,290
Total Public Works:	\$72,902	\$65,510	\$69,100	\$66,810	-3.3%	-\$2,290
Total Parking Services:	\$72,902	\$65,510	\$69,100	\$66,810	-3.3%	-\$2,290
Total Revenue:	\$1,345,397	\$1,350,711	\$1,054,200	\$1,180,610	12%	\$126,410

Parks & Recreation Fees Summary

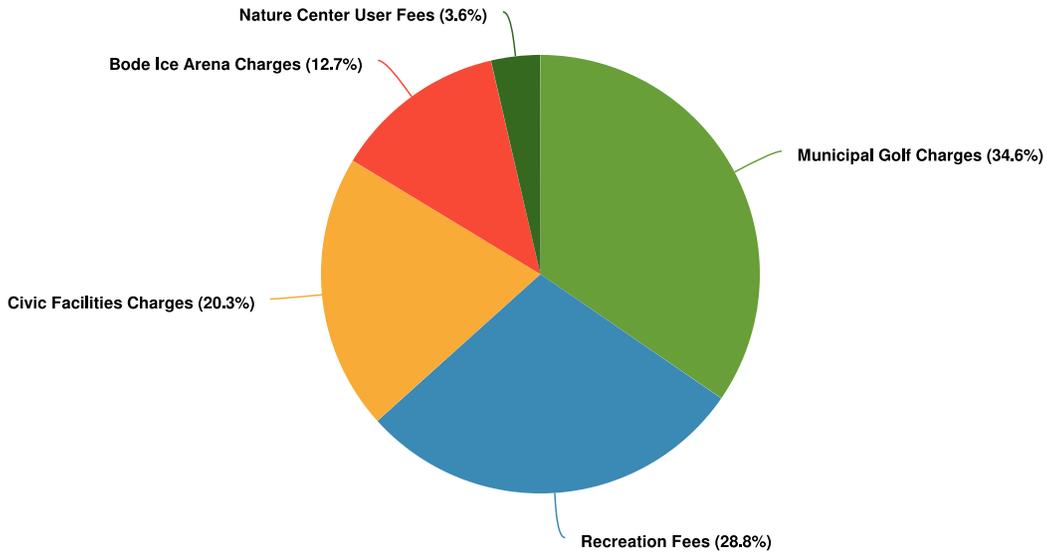
\$2,362,400 **\$233,100**
 (10.95% vs. prior year)

Parks & Recreation Fees Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

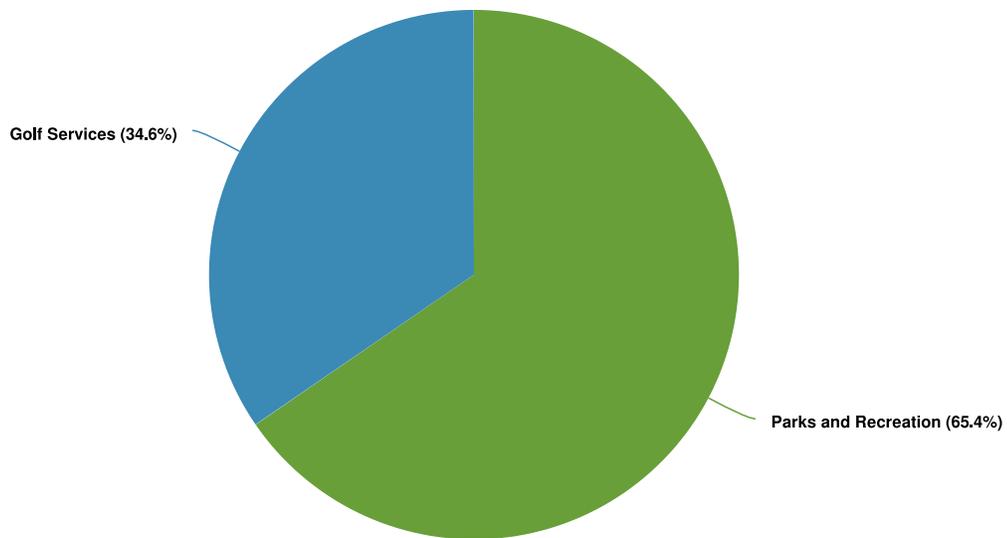


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Recreation Fees						
Parks and Recreation	\$662,410	\$619,000	\$550,480	\$679,480	23.4%	\$129,000
Total Recreation Fees:	\$662,410	\$619,000	\$550,480	\$679,480	23.4%	\$129,000
Nature Center User Fees						
Parks and Recreation	\$93,648	\$82,000	\$84,000	\$85,500	1.8%	\$1,500
Total Nature Center User Fees:	\$93,648	\$82,000	\$84,000	\$85,500	1.8%	\$1,500
Civic Facilities Charges						
Parks and Recreation	\$455,539	\$412,720	\$420,220	\$480,020	14.2%	\$59,800
Total Civic Facilities Charges:	\$455,539	\$412,720	\$420,220	\$480,020	14.2%	\$59,800
Municipal Golf Charges						
Golf Services	\$826,658	\$799,050	\$799,400	\$816,900	2.2%	\$17,500
Total Municipal Golf Charges:	\$826,658	\$799,050	\$799,400	\$816,900	2.2%	\$17,500

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Bode Ice Arena Charges						
Parks and Recreation	\$284,744	\$311,500	\$275,200	\$300,500	9.2%	\$25,300
Total Bode Ice Arena Charges:	\$284,744	\$311,500	\$275,200	\$300,500	9.2%	\$25,300
Total Revenue Source:	\$2,322,998	\$2,224,270	\$2,129,300	\$2,362,400	10.9%	\$233,100

Revenue by Department

Projected 2026 Revenue by Department



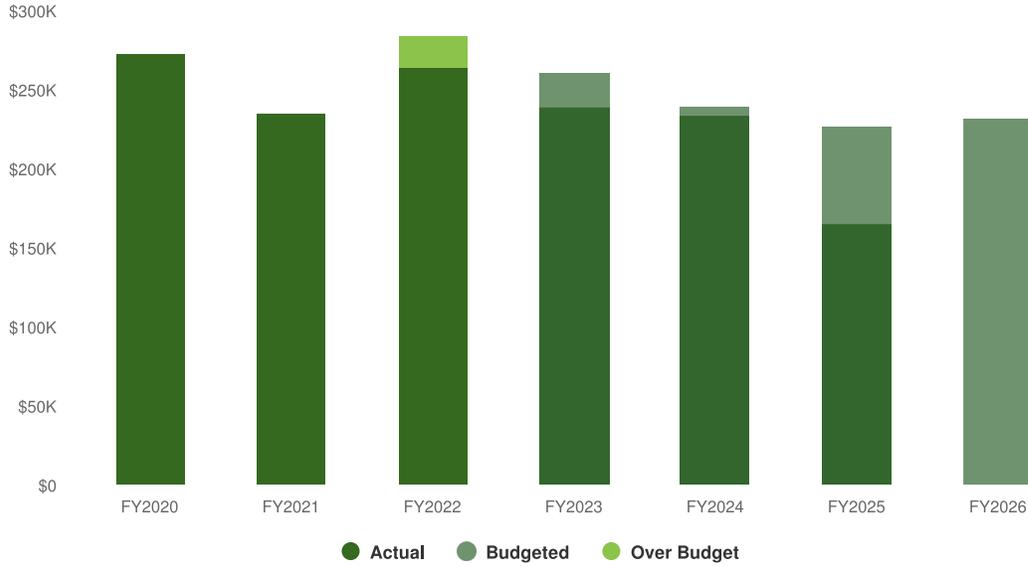
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Parks and Recreation						
Parks & Recreation						
Recreation Fees	\$662,410	\$619,000	\$550,480	\$679,480	23.4%	\$129,000
Nature Center User Fees	\$93,648	\$82,000	\$84,000	\$30,000	-64.3%	-\$54,000
Civic Facilities Charges	\$455,539	\$412,720	\$420,220	\$109,000	-74.1%	-\$311,220
Bode Ice Arena Charges	\$284,744	\$311,500	\$275,200	\$300,500	9.2%	\$25,300
Total Parks & Recreation:	\$1,496,341	\$1,425,220	\$1,329,900	\$1,118,980	-15.9%	-\$210,920
Civic Facilities						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Nature Center User Fees				\$55,500	N/A	\$55,500
Civic Facilities Charges				\$371,020	N/A	\$371,020
Total Civic Facilities:				\$426,520	N/A	\$426,520
Total Parks and Recreation:	\$1,496,341	\$1,425,220	\$1,329,900	\$1,545,500	16.2%	\$215,600
Golf Services						
Parks & Recreation						
Municipal Golf Charges	\$806,038	\$778,550	\$777,300	\$793,400	2.1%	\$16,100
Total Parks & Recreation:	\$806,038	\$778,550	\$777,300	\$793,400	2.1%	\$16,100
Capital Projects						
Municipal Golf Charges	\$20,620	\$20,500	\$22,100	\$23,500	6.3%	\$1,400
Total Capital Projects:	\$20,620	\$20,500	\$22,100	\$23,500	6.3%	\$1,400
Total Golf Services:	\$826,658	\$799,050	\$799,400	\$816,900	2.2%	\$17,500
Total Revenue:	\$2,322,998	\$2,224,270	\$2,129,300	\$2,362,400	10.9%	\$233,100

User Charges Summary

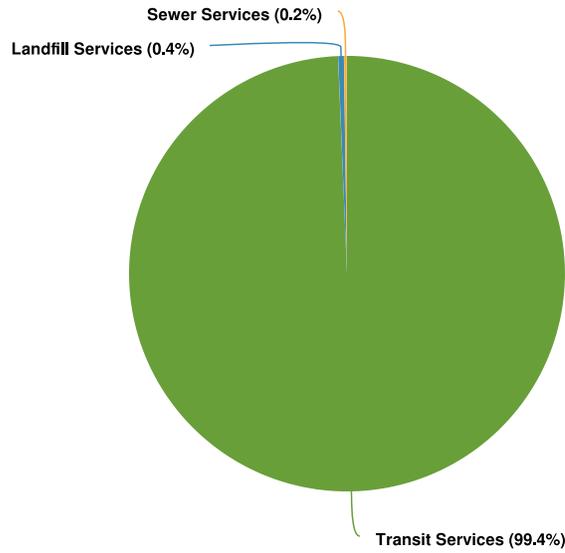
\$232,000 **\$5,500**
(2.43% vs. prior year)

User Charges Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2026 Revenue by Department

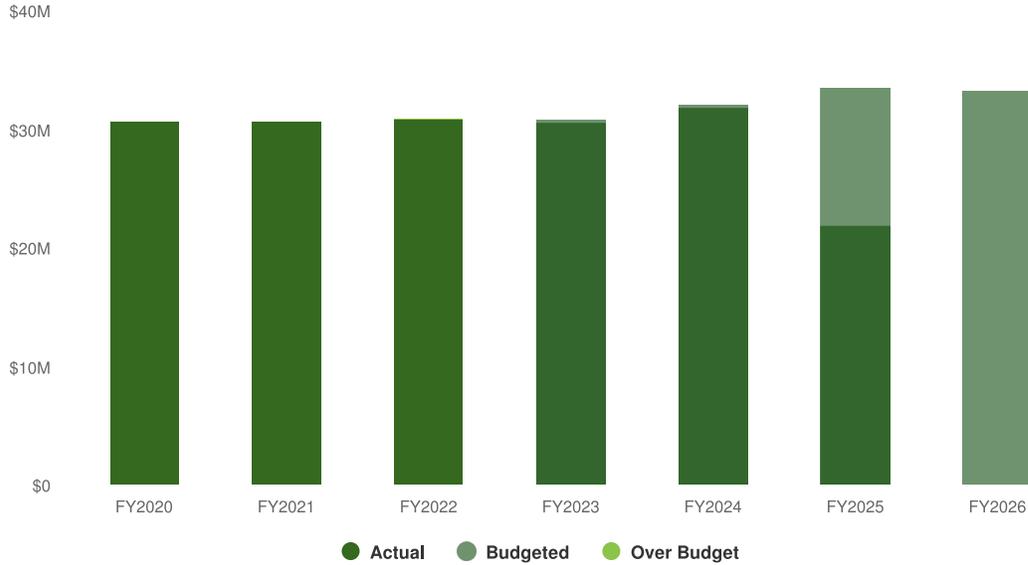


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Sewer Services						
Public Works	\$500	\$500	\$500	\$500	0%	\$0
Total Sewer Services:	\$500	\$500	\$500	\$500	0%	\$0
Transit Services						
Public Works	\$232,144	\$226,900	\$225,000	\$230,500	2.4%	\$5,500
Total Transit Services:	\$232,144	\$226,900	\$225,000	\$230,500	2.4%	\$5,500
Landfill Services						
Public Works	\$1,000	\$1,000	\$1,000	\$1,000	0%	\$0
Total Landfill Services:	\$1,000	\$1,000	\$1,000	\$1,000	0%	\$0
Total Revenue:	\$233,644	\$228,400	\$226,500	\$232,000	2.4%	\$5,500

Sewer User Charges Summary

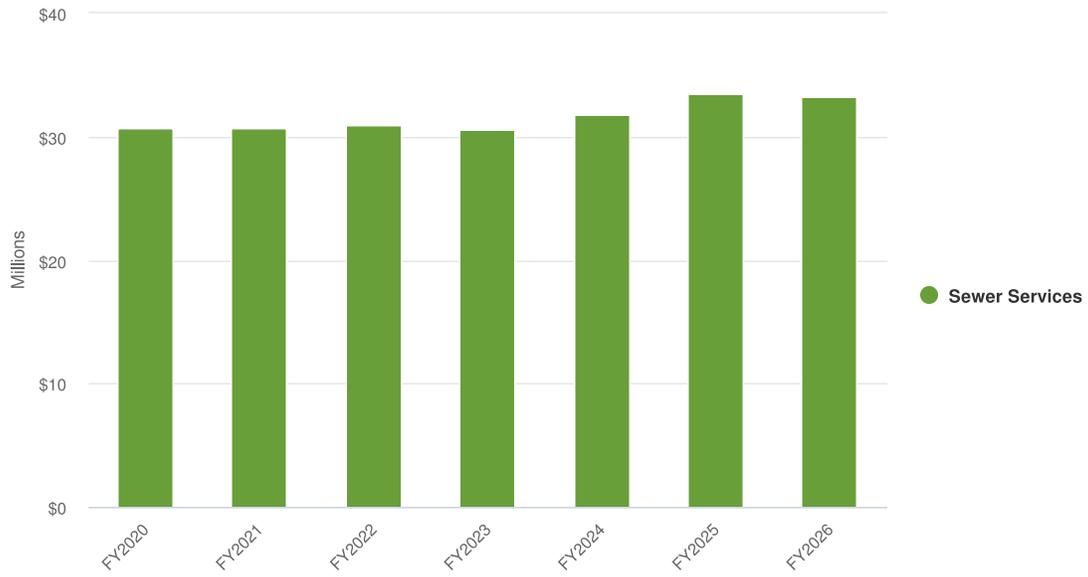
\$33,221,200 **-\$289,498**
(-0.86% vs. prior year)

Sewer User Charges Proposed and Historical Budget vs. Actual



Revenue by Department

Budgeted and Historical 2026 Revenue by Department

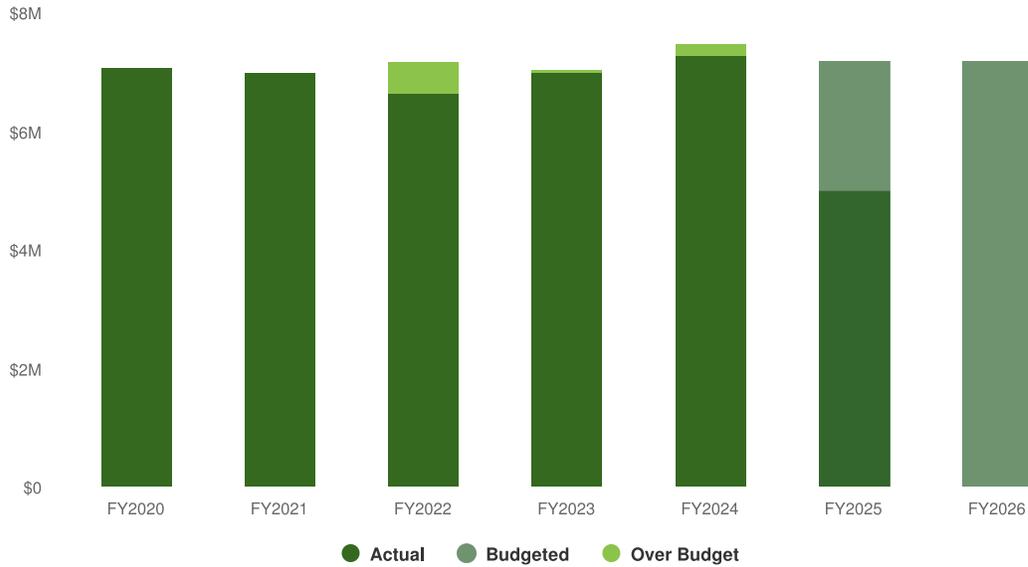


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Sewer Services						
Sanitary Sewer Charges	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-0.9%	-\$289,498
Total Sewer Services:	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-0.9%	-\$289,498
Total Revenue:	\$31,830,668	\$32,887,874	\$33,510,698	\$33,221,200	-0.9%	-\$289,498

Landfill Charges Summary

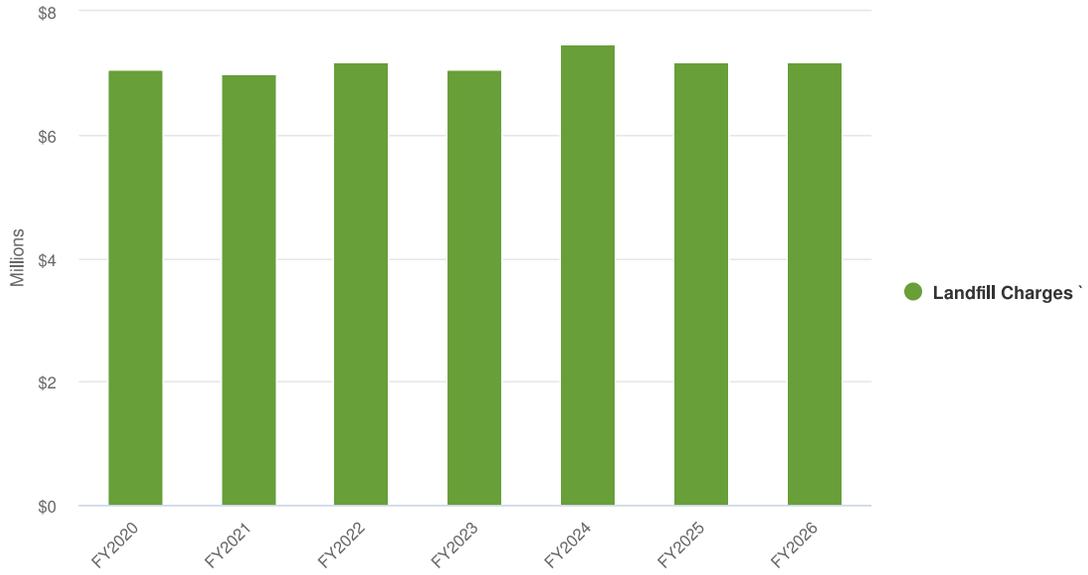
\$7,185,000 **\$0**
(0.00% vs. prior year)

Landfill Charges Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2026 Revenues by Source

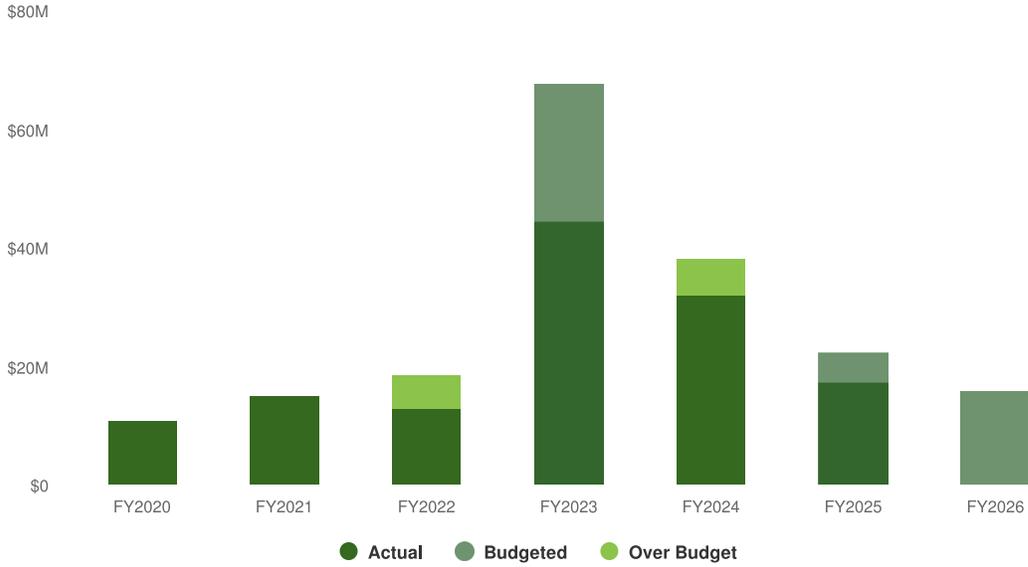


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Landfill Charges `						
Charges for Services						
Landfill Services	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	0%	\$0
Total Charges for Services:	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	0%	\$0
Total Landfill Charges `:	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	0%	\$0
Total Revenue Source:	\$7,469,071	\$7,271,000	\$7,185,000	\$7,185,000	0%	\$0

Grants & Entitlements Summary

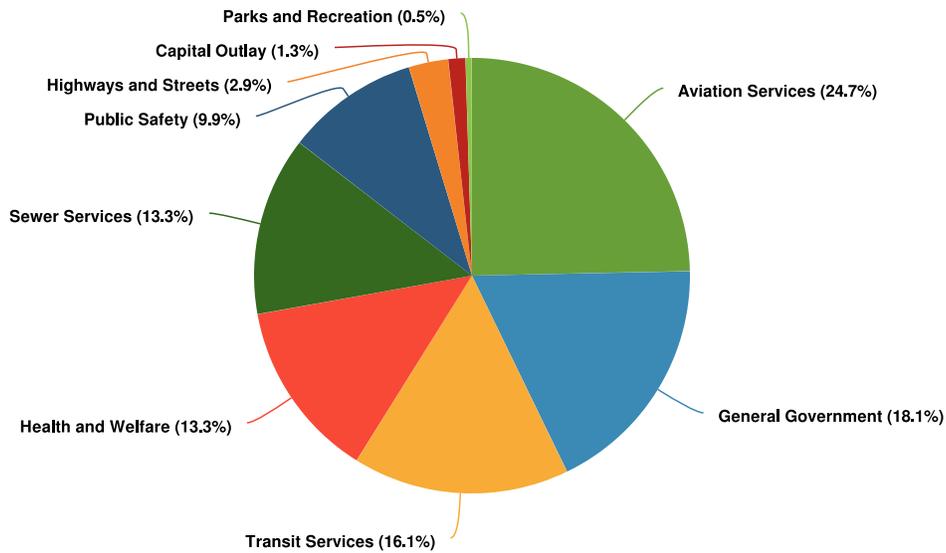
\$15,801,709 **-\$6,476,963**
(-29.07% vs. prior year)

Grants & Entitlements Proposed and Historical Budget vs. Actual



Revenue by Department

Projected 2026 Revenue by Department



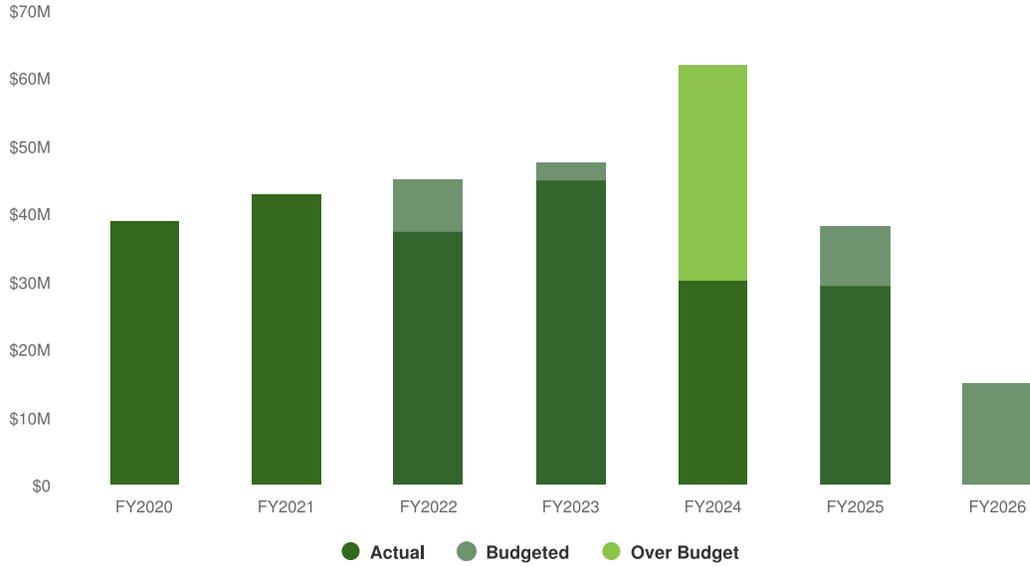
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
General Government						
City Manager	\$30,000	\$0	\$0	\$0	0%	\$0
Planning & Community Developmt	\$1,473,824	\$1,917,877	\$1,917,877	\$1,857,203	-3.2%	-\$60,674
Non-Departmental	\$9,601,166	\$16,137,632	\$12,496,124	\$1,009,191	-91.9%	-\$11,486,933
Total General Government:	\$11,104,990	\$18,055,509	\$14,414,001	\$2,866,394	-80.1%	-\$11,547,607
Public Safety						
Police	\$1,377,627	\$1,625,687	\$1,607,616	\$1,518,770	-5.5%	-\$88,846
Fire	\$82,055	\$178,281	\$40,000	\$40,000	0%	\$0
Total Public Safety:	\$1,459,682	\$1,803,968	\$1,647,616	\$1,558,770	-5.4%	-\$88,846
Highways and Streets						
Public Works	\$290,480	\$462,400	\$300,000	\$462,400	54.1%	\$162,400
Total Highways and Streets:	\$290,480	\$462,400	\$300,000	\$462,400	54.1%	\$162,400
Health and Welfare						
Planning & Community Developmt	\$282,980	\$934,767	\$897,556	\$1,803,147	100.9%	\$905,591
Public Health	\$321,939	\$638,368	\$68,499	\$298,007	335.1%	\$229,508

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Health and Welfare:	\$604,919	\$1,573,135	\$966,055	\$2,101,154	117.5%	\$1,135,099
Parks and Recreation						
Parks & Recreation	\$71,923	\$84,514	\$75,000	\$75,000	0%	\$0
Non-Departmental		\$55,000		\$0	N/A	\$0
Total Parks and Recreation:	\$71,923	\$139,514	\$75,000	\$75,000	0%	\$0
Aviation Services						
Public Works	\$116,162	\$0	\$0	\$0	0%	\$0
Capital Projects	\$21,613,302	\$4,000,506	\$0	\$3,900,000	N/A	\$3,900,000
Total Aviation Services:	\$21,729,464	\$4,000,506	\$0	\$3,900,000	N/A	\$3,900,000
Sewer Services						
Public Works	\$11,100	\$0	\$0	\$0	0%	\$0
Capital Projects	\$561,581	\$2,100,000	\$2,100,000	\$2,100,000	0%	\$0
Total Sewer Services:	\$572,681	\$2,100,000	\$2,100,000	\$2,100,000	0%	\$0
Transit Services						
Public Works	\$2,421,819	\$2,396,710	\$2,378,000	\$2,378,000	0%	\$0
Capital Projects	\$0	\$198,000	\$198,000	\$159,991	-19.2%	-\$38,009
Total Transit Services:	\$2,421,819	\$2,594,710	\$2,576,000	\$2,537,991	-1.5%	-\$38,009
Capital Outlay						
Capital Projects	\$3,234	\$1,002,641	\$200,000	\$200,000	0%	\$0
Total Capital Outlay:	\$3,234	\$1,002,641	\$200,000	\$200,000	0%	\$0
Total Revenue:	\$38,259,192	\$31,732,383	\$22,278,672	\$15,801,709	-29.1%	-\$6,476,963

All Other Revenues Summary

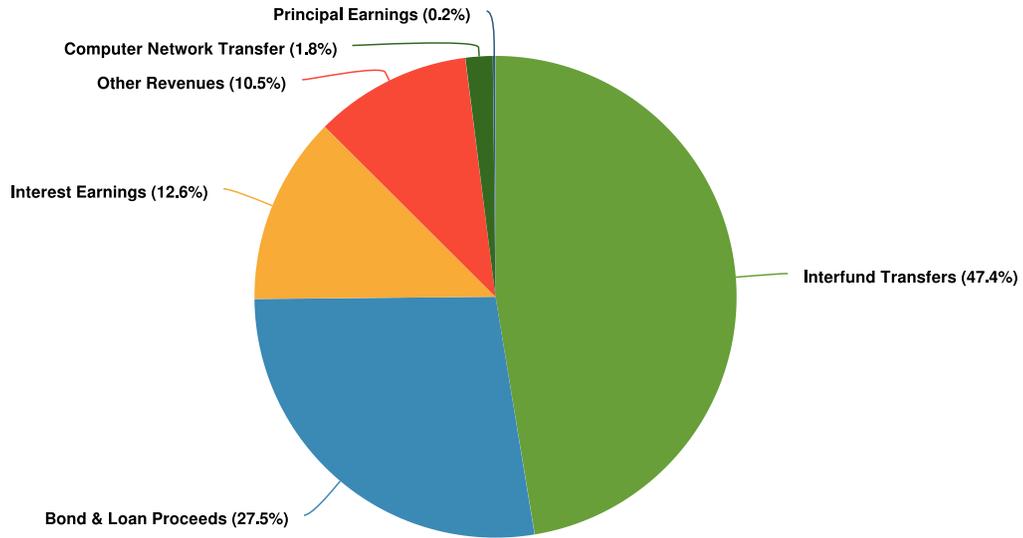
\$14,989,940 **-\$23,402,223**
(-60.96% vs. prior year)

All Other Revenues Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

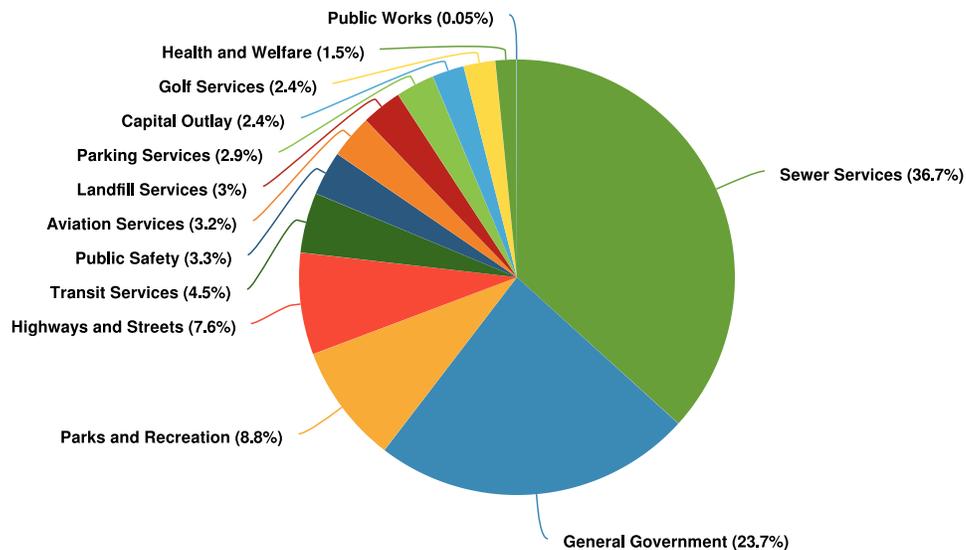


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Other Revenues						
Investment Income	\$5,961,545	\$0	\$0	\$0	0%	\$0
Other	\$6,615,764	\$1,514,650	\$1,069,806	\$1,579,914	47.7%	\$510,108
Total Other Revenues:	\$12,577,309	\$1,514,650	\$1,069,806	\$1,579,914	47.7%	\$510,108
Trust & Agency Revenues						
Other	\$3,193,020	\$0	\$0	\$0	0%	\$0
Total Trust & Agency Revenues:	\$3,193,020	\$0	\$0	\$0	0%	\$0
Principal Earnings						
Special Assessments	\$36,347	\$25,000	\$25,000	\$25,000	0%	\$0
Total Principal Earnings:	\$36,347	\$25,000	\$25,000	\$25,000	0%	\$0
Interest Earnings						
Investment Income	\$5,436,810	\$4,688,263	\$704,703	\$1,884,984	167.5%	\$1,180,281
Other	\$0	\$0	\$0	\$4,100	N/A	\$4,100
Total Interest Earnings:	\$5,436,810	\$4,688,263	\$704,703	\$1,889,084	168.1%	\$1,184,381

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Computer Network Transfer						
Transfers In	\$247,428	\$265,872	\$265,872	\$273,554	2.9%	\$7,682
Total Computer Network Transfer:	\$247,428	\$265,872	\$265,872	\$273,554	2.9%	\$7,682
Interfund Transfers						
Transfers In	\$27,377,078	\$40,802,606	\$33,826,782	\$7,106,388	-79%	-\$26,720,394
Total Interfund Transfers:	\$27,377,078	\$40,802,606	\$33,826,782	\$7,106,388	-79%	-\$26,720,394
Bond & Loan Proceeds						
Other	\$13,106,710	\$2,500,000	\$2,500,000	\$4,116,000	64.6%	\$1,616,000
Total Bond & Loan Proceeds:	\$13,106,710	\$2,500,000	\$2,500,000	\$4,116,000	64.6%	\$1,616,000
Total Revenue Source:	\$61,974,701	\$49,796,392	\$38,392,162	\$14,989,940	-61%	-\$23,402,223

Revenue by Department

Projected 2026 Revenue by Department



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue						
Non-Departmental						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Non-Departmental	\$5,877,681	\$0	\$38,035	\$0	-100%	-\$38,035
Total Non-Departmental:	\$5,877,681	\$0	\$38,035	\$0	-100%	-\$38,035
General Government						
City Clerk	\$892	\$3,196	\$0	\$0	0%	\$0
Municipal Court	\$2,320	\$1,515	\$500	\$800	60%	\$300
City Manager	\$409,550	\$409,617	\$409,500	\$7,000	-98.3%	-\$402,500
Technology	\$284,408	\$604,089	\$530,872	\$283,554	-46.6%	-\$247,318
Legal	\$0	\$100,000	\$100,000	\$0	-100%	-\$100,000
St. Joseph Museums	\$26,180	\$9,507	\$1,000	\$5,000	400%	\$4,000
Planning & Community Developmt	\$1,032,771	\$1,650,037	\$997,887	\$581,908	-41.7%	-\$415,979
Finance	\$68,612	\$74,369	\$74,369	\$1,000	-98.7%	-\$73,369
TIF Projects	\$839,500	\$0	\$0	\$74,700	N/A	\$74,700
Gaming Initiatives	\$37,910	\$19,654	\$0	\$0	0%	\$0
Public Works	\$242,423		\$1,590,000	\$0	-100%	-\$1,590,000
Non-Departmental	\$6,242,953	\$3,619,420	\$2,636,996	\$2,594,358	-1.6%	-\$42,638
Total General Government:	\$9,187,519	\$6,491,404	\$6,341,124	\$3,548,320	-44%	-\$2,792,804
Public Safety						
Police	\$10,306,035	\$11,184,875	\$8,891,474	\$473,121	-94.7%	-\$8,418,353
Fire	\$7,469,154	\$7,897,738	\$7,603,511	\$0	-100%	-\$7,603,511
Non-Departmental	\$67,839	\$686,369	\$625,267	\$20,000	-96.8%	-\$605,267
Total Public Safety:	\$17,843,029	\$19,768,982	\$17,120,252	\$493,121	-97.1%	-\$16,627,131
Highways and Streets						
Public Works	\$2,357,706	\$6,559,937	\$3,547,957	\$1,124,835	-68.3%	-\$2,423,122
Capital Projects	\$128,013	\$44,198	\$5,000	\$10,000	100%	\$5,000
Total Highways and Streets:	\$2,485,718	\$6,604,135	\$3,552,957	\$1,134,835	-68.1%	-\$2,418,122
Health and Welfare						
Planning & Community Developmt	\$230,042	\$0	\$0	\$0	0%	\$0
Public Health	\$548,363	\$911,740	\$801,123	\$228,962	-71.4%	-\$572,161
Total Health and Welfare:	\$778,405	\$911,740	\$801,123	\$228,962	-71.4%	-\$572,161
Parks and Recreation						
Parks & Recreation	\$2,152,584	\$2,386,529	\$1,468,437	\$1,161,677	-20.9%	-\$306,760
Non-Departmental	\$773,866	\$370,945	\$33,490	\$33,490	0%	\$0
Civic Facilities	\$0			\$130,816	N/A	\$130,816

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Parks and Recreation:	\$2,926,450	\$2,757,474	\$1,501,927	\$1,325,983	-11.7%	-\$175,944
Golf Services						
Parks & Recreation	\$355,723	\$354,636	\$350,862	\$353,311	0.7%	\$2,449
Capital Projects	\$0	\$100	\$100	\$100	0%	\$0
Total Golf Services:	\$355,723	\$354,736	\$350,962	\$353,411	0.7%	\$2,449
Public Works						
Planning & Community Developmt	\$19,171	\$7,500	\$507,500	\$7,500	-98.5%	-\$500,000
Total Public Works:	\$19,171	\$7,500	\$507,500	\$7,500	-98.5%	-\$500,000
Aviation Services						
Public Works	\$107,862	\$404,766	\$411,066	\$485,775	18.2%	\$74,709
Capital Projects	\$30,782	\$23,586	\$0	\$0	0%	\$0
Total Aviation Services:	\$138,644	\$428,352	\$411,066	\$485,775	18.2%	\$74,709
Parking Services						
Public Works	\$397,988	\$184,698	\$177,003	\$176,753	-0.1%	-\$250
Capital Projects	\$253,853	\$958,290	\$958,290	\$253,853	-73.5%	-\$704,437
Total Parking Services:	\$651,841	\$1,142,988	\$1,135,293	\$430,606	-62.1%	-\$704,687
Sewer Services						
Finance	\$11,975	\$13,048	\$3,000	\$8,000	166.7%	\$5,000
Public Works	\$2,288,505	\$1,094,208	\$618,500	\$1,040,006	68.1%	\$421,506
Capital Projects	\$8,408,269	\$2,929,418	\$2,730,700	\$4,458,700	63.3%	\$1,728,000
Total Sewer Services:	\$10,708,748	\$4,036,674	\$3,352,200	\$5,506,706	64.3%	\$2,154,506
Transit Services						
Public Works	\$2,351,345	\$1,017,517	\$1,500	\$669,500	44,533.3%	\$668,000
Total Transit Services:	\$2,351,345	\$1,017,517	\$1,500	\$669,500	44,533.3%	\$668,000
Landfill Services						
Public Works	\$1,389,395	\$621,153	\$275,200	\$450,200	63.6%	\$175,000
Total Landfill Services:	\$1,389,395	\$621,153	\$275,200	\$450,200	63.6%	\$175,000
Capital Outlay						
Capital Projects	\$7,261,031	\$5,653,736	\$3,003,024	\$355,021	-88.2%	-\$2,648,003
Total Capital Outlay:	\$7,261,031	\$5,653,736	\$3,003,024	\$355,021	-88.2%	-\$2,648,003
Total Revenue:	\$61,974,701	\$49,796,392	\$38,392,162	\$14,989,940	-61%	-\$23,402,223

DEPARTMENTS

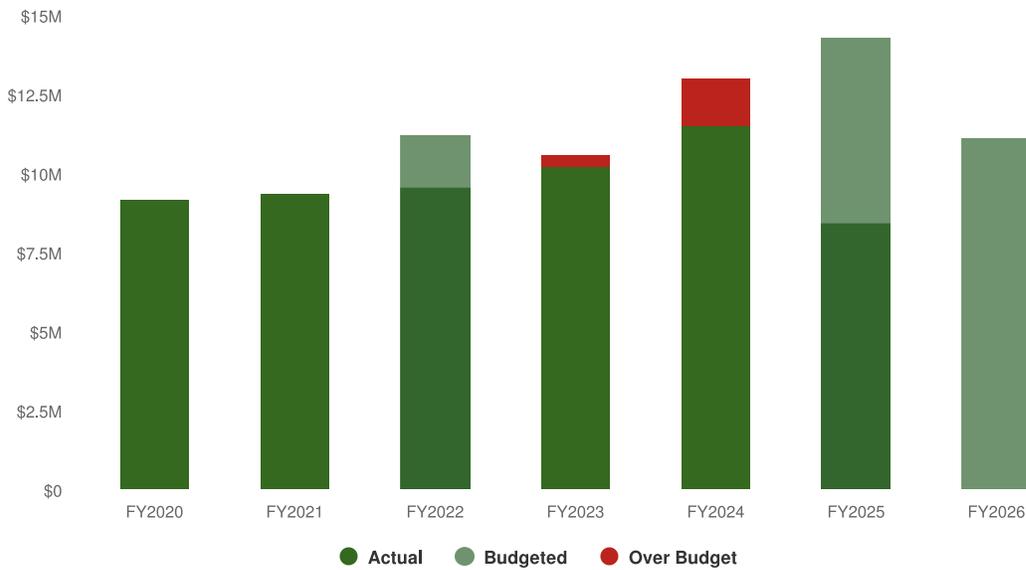
General Government

Expenditures Summary

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

\$11,113,438 **-\$3,169,569**
(-22.19% vs. prior year)

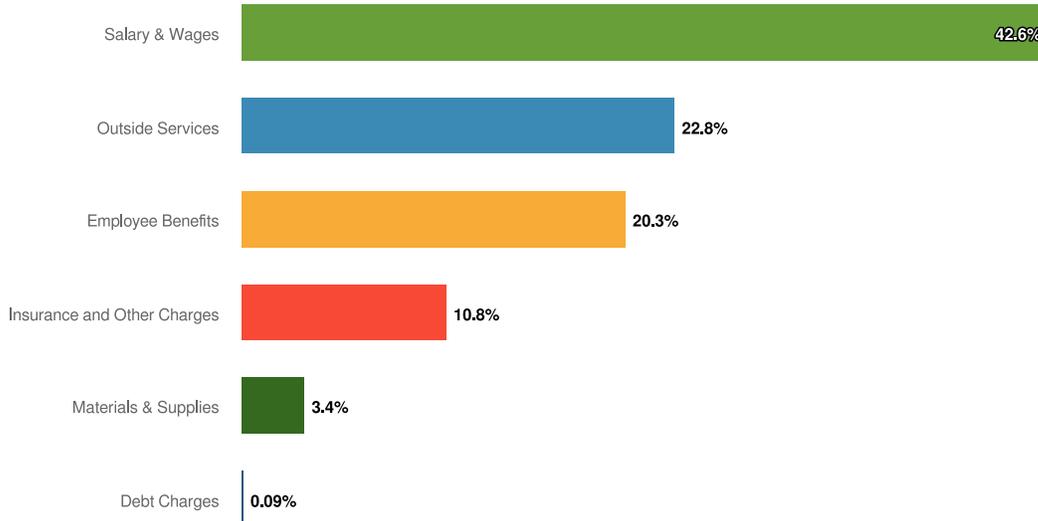
General Government Proposed and Historical Budget vs. Actual



The over-budget portion displayed in FY24 reflects the movement of the Technology division from Finance into Communications & Community Engagement.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$4,267,164	\$4,572,913	\$4,806,125	\$4,734,261	-1.5%	-\$71,864
Total Salary & Wages:	\$4,267,164	\$4,572,913	\$4,806,125	\$4,734,261	-1.5%	-\$71,864
Employee Benefits	\$1,764,359	\$1,910,277	\$2,066,550	\$2,251,471	8.9%	\$184,921
Total Employee Benefits:	\$1,764,359	\$1,910,277	\$2,066,550	\$2,251,471	8.9%	\$184,921
Materials & Supplies	\$168,418	\$210,407	\$224,179	\$376,087	67.8%	\$151,908
Total Materials & Supplies:	\$168,418	\$210,407	\$224,179	\$376,087	67.8%	\$151,908
Outside Services						
Outside Services	\$2,998,193	\$4,313,438	\$4,029,336	\$2,534,791	-37.1%	-\$1,494,545
Utility Expense	\$71,059	\$1,905	\$80,047	\$1,905	-97.6%	-\$78,142
Total Outside Services:	\$3,069,252	\$4,315,343	\$4,109,383	\$2,536,696	-38.3%	-\$1,572,687
Capital Outlay	\$1,801,159	\$48,688	\$1,240,000	\$0	-100%	-\$1,240,000
Total Capital Outlay:	\$1,801,159	\$48,688	\$1,240,000	\$0	-100%	-\$1,240,000
Capital Improvements	\$751,335	\$392,395	\$0	\$0	0%	\$0

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Capital Improvements:	\$751,335	\$392,395	\$0	\$0	0%	\$0
Debt Charges						
Debt Service - Principal	\$16,005	\$0	\$0	\$7,156	N/A	\$7,156
Debt Service-Interest & Other	\$4,169	\$2,262	\$2,262	\$2,831	25.2%	\$569
Total Debt Charges:	\$20,174	\$2,262	\$2,262	\$9,987	341.5%	\$7,725
Interfund Transfers	\$191,780	\$843,482	\$679,812	\$0	-100%	-\$679,812
Total Interfund Transfers:	\$191,780	\$843,482	\$679,812	\$0	-100%	-\$679,812
Insurance and Other Charges						
Outside Services	\$918,793	\$1,074,160	\$1,094,696	\$1,134,936	3.7%	\$40,240
Other Charges	\$53,193	\$60,000	\$60,000	\$70,000	16.7%	\$10,000
Total Insurance and Other Charges:	\$971,986	\$1,134,160	\$1,154,696	\$1,204,936	4.4%	\$50,240
Total Expense Objects:	\$13,005,628	\$13,429,927	\$14,283,007	\$11,113,438	-22.2%	-\$3,169,569

Mayor & City Council



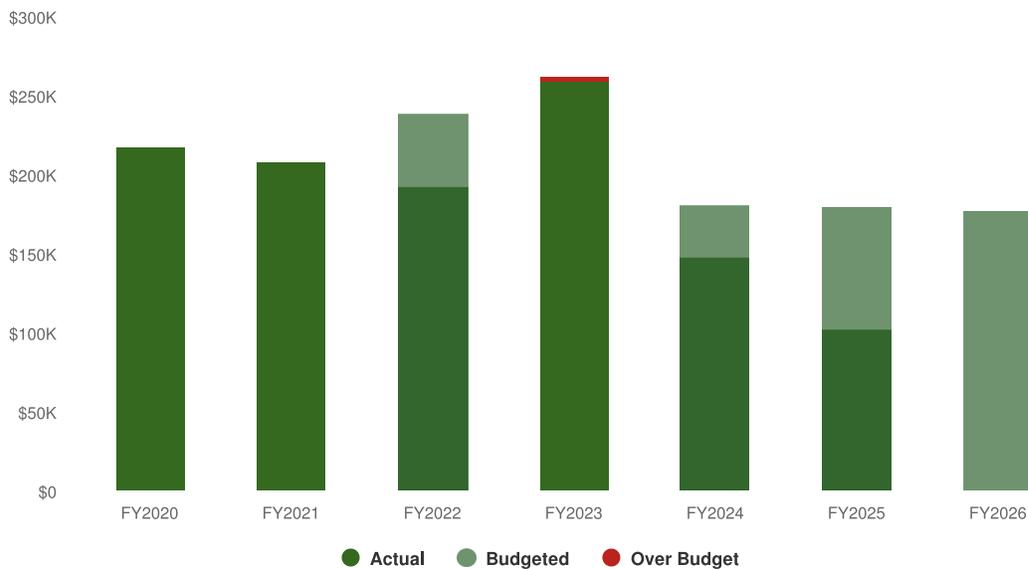
John Josendale
Mayor

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

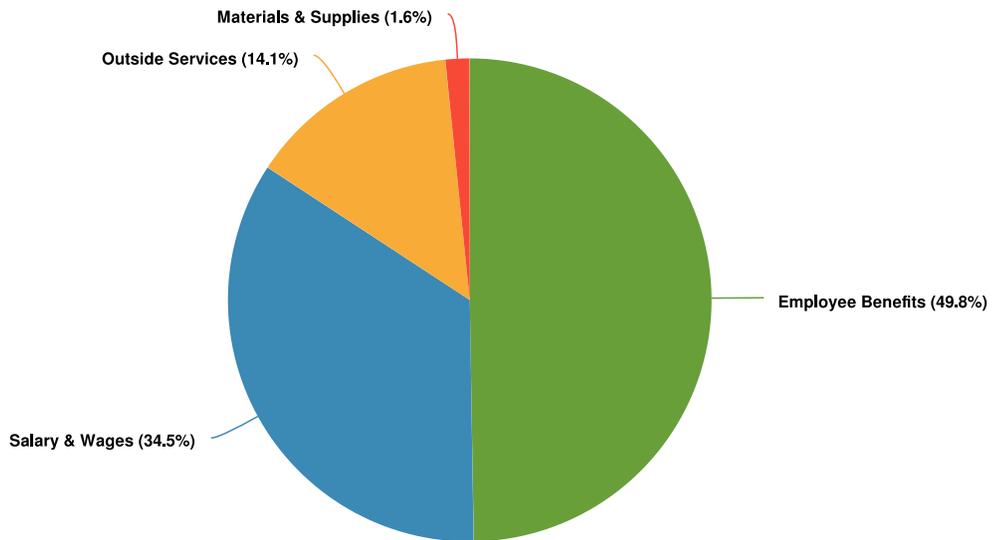
\$177,376 **-\$2,664**
(-1.48% vs. prior year)

Mayor & City Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

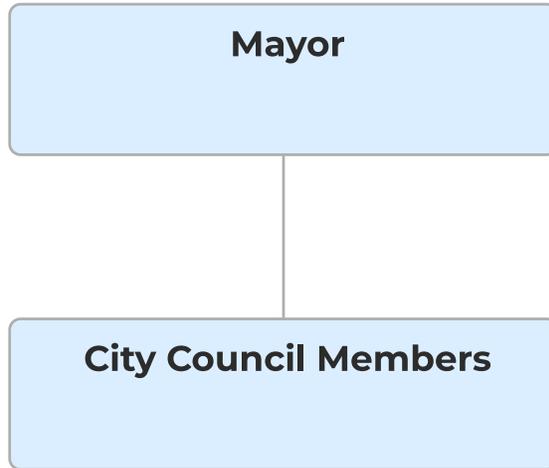
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$61,145	\$61,200	\$61,200	\$61,200	\$0	0%
Employee Benefits	\$63,028	\$78,861	\$91,953	\$88,247	-\$3,706	-4%
Materials & Supplies	\$3,640	\$2,675	\$2,675	\$2,875	\$200	7.5%
Outside Services	\$20,261	\$24,212	\$24,212	\$25,054	\$842	3.5%
Total Expense Objects:	\$148,074	\$166,948	\$180,040	\$177,376	-\$2,664	-1.5%

Mayor & City Council Organizational Chart

Mayor and City Council



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's Activity/Achievements

- Approximately 33 Council Meetings, Council Work Sessions and Special Meetings were held from July 1, 2024, to February 1, 2025.
- Participated in the Mayor's Childrens Christmas Party at Bode Ice Arena on December 14, 2024, Mayor's Christmas tree lighting at Krug Park and Hyde Park on November 29, 2024, and the Downtown Christmas Lighting on November 30, 2024.
- Participated in the Mayor's Prayer Breakfast in coordination with community volunteers on May 2, 2024, and the Mayor's Thanksgiving Dinner in coordination with the Second Harvest fundraiser on November 13, 2024.
- 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 the betterment of the community. (Imagine St. Joseph 2040)
- Attended Leadership Exchange in Chattanooga, TN.
- Provided support and oversight of over 33 boards and commissions.
- Prepared approximately 18 proclamations that were personally presented from July 2024 to February 2025.
- The mayor and Council members attended multiple Missouri Municipal League conferences. Mayor Josendale and Deputy Mayor Schultz were added to different subcommittees to help St Joseph's involvement. Mayor Josendale was elected to the MML Board of Directors.
- The mayor 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. He was invited to attend an Executive Leadership Exchange between KC and Columbus, OH.
- Became a member of the Hawthorne Foundation.

Budget Challenges/Planned Initiatives

- Continue economic development and improvement in partnership with the Chamber of Commerce 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 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 the 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.
- Help identify strategies to resolve issues at the St. Joseph Sanitary Landfill.
- Continue working with City Staff and/or Community Partners to initiate a plan for an Indoor/Outdoor aquatic facility.

City Clerk



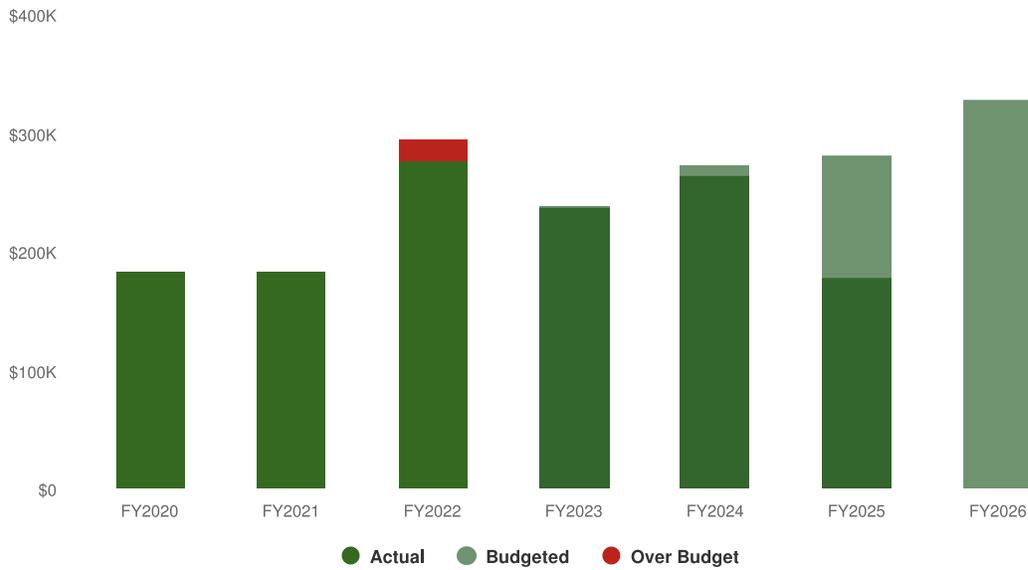
Paula Heyde
City Clerk

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

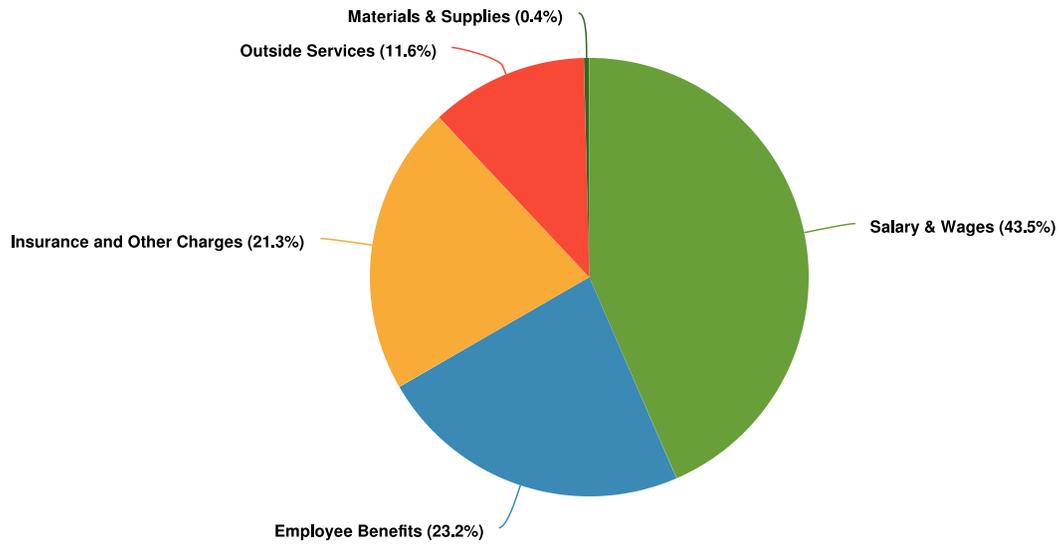
\$328,217 **\$47,044**
(16.73% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual



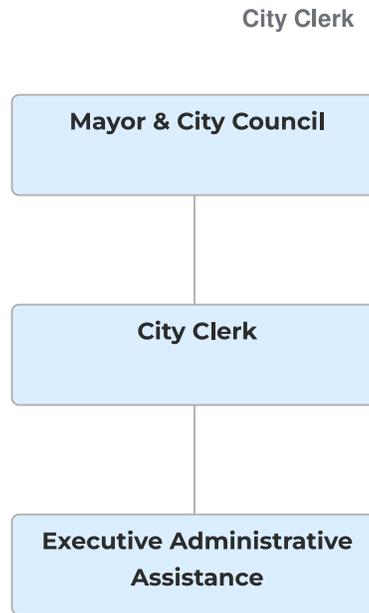
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$132,309	\$138,611	\$138,484	\$142,765	\$4,281	3.1%
Employee Benefits	\$62,598	\$69,382	\$69,509	\$76,054	\$6,545	9.4%
Materials & Supplies	\$1,080	\$1,100	\$1,200	\$1,250	\$50	4.2%
Outside Services	\$15,333	\$15,276	\$11,980	\$38,148	\$26,168	218.4%
Insurance and Other Charges	\$53,193	\$60,000	\$60,000	\$70,000	\$10,000	16.7%
Total Expense Objects:	\$264,513	\$284,369	\$281,173	\$328,217	\$47,044	16.7%

City Clerk Organizational Chart



City Clerk Core Services

Mission

To provide the 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's paperless agenda process and process requests for copies of public documents in a timely manner.
- Oversee the 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 an 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 the City Charter.
- Send daily correspondence to the City Council via electronic mail.

Current Year's Activity/Achievements

- 91 Sunshine Law requests processed.
- 233 ordinances and resolutions were processed.
- 31 Council Meeting and Work Session meeting minutes prepared.
- 32 Bills of Sale processed.
- 17 Board and Commission member appointments are processed.

City Manager



Mike Schumacher
City Manager

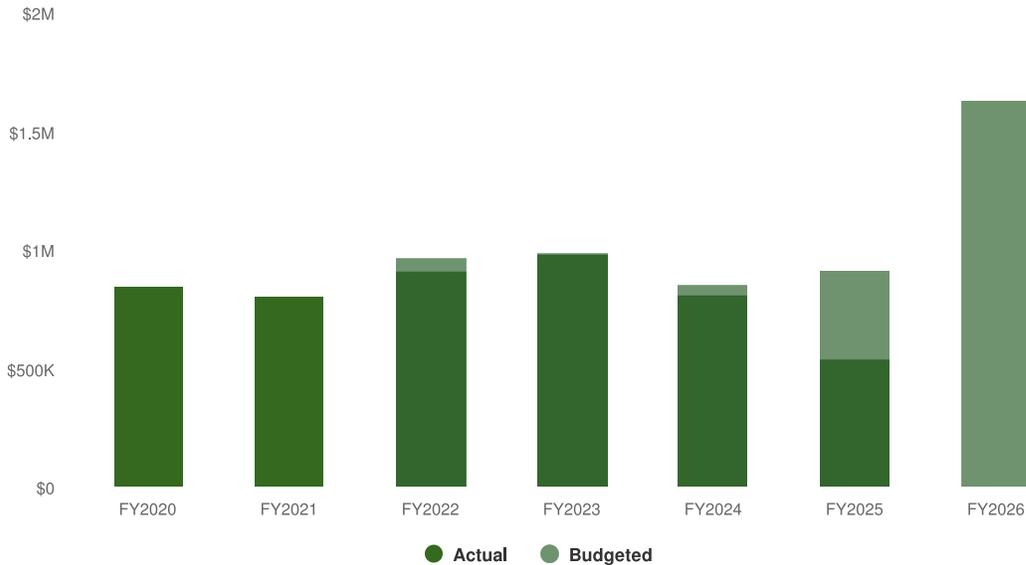
The City Manager is appointed by and serves at the discretion of the City Council and is the City's chief administrative officer. The City Manager implements the policies established by City Council and administers the day-to-day operations of the City through his actions and those of his directors. In the Fiscal Year 2025/2026 budget, the Legal Department and the Public Information and Communication program will be under the direction of the City Manager Department.

- **Public Information and 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 communication.
- **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

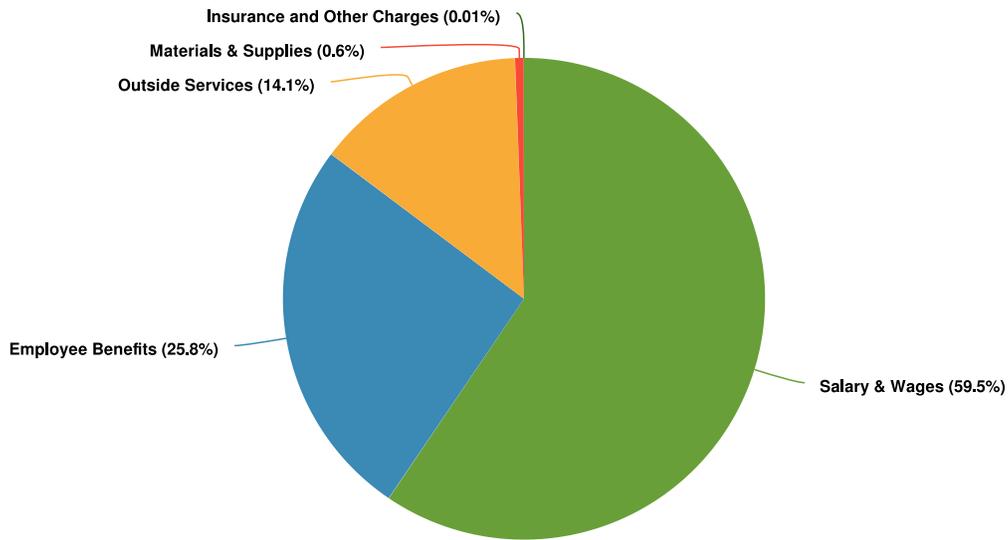
\$1,628,934 **\$719,107**
(79.04% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

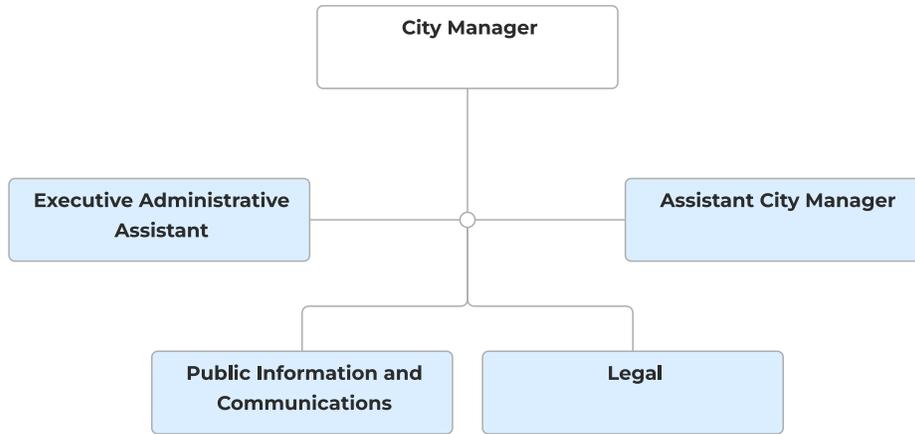
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$225,520	\$251,700	\$311,155	\$969,147	\$657,992	211.5%
Employee Benefits	\$102,720	\$111,996	\$139,021	\$419,603	\$280,582	201.8%
Materials & Supplies	\$8,053	\$12,590	\$12,640	\$9,500	-\$3,140	-24.8%
Outside Services	\$476,134	\$467,961	\$446,911	\$230,484	-\$216,427	-48.4%
Insurance and Other Charges	\$75	\$100	\$100	\$200	\$100	100%
Total Expense Objects:	\$812,502	\$844,347	\$909,827	\$1,628,934	\$719,107	79%

City Manager Organizational Chart

City Manager



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 the 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's Activity/Achievements

- Completed development of CIP sales tax project list and submission of tax renewal to the voters.
- Participated in the development of a sports facility feasibility study and initial plan to develop a facility.
- Served on the Missouri Municipal League Municipal Administration & Intergovernmental Relations Committee.
- Implemented a new pay study and revised pay structure for General Employees.
- Developed plan for a new animal shelter in partnership with a non-profit organization's efforts for development.
- Completed 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.
- Served as Vice Chairperson for Community Alliance.
- 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 the Health Department's use of community-led analysis of opioid abuse resources to develop a plan for administering opioid settlement funds.
- Began implementation of the Strategic Plan.
- Oversaw changes in the 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 a 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.

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.
- Provides 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's Activity/Achievements

- Coordinated the use tax campaign that was placed on the August ballot.
- 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 of 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.

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's Activity/Achievements

- Completed a comprehensive update of Code language related to boards and commissions.
- Worked on the simplification of the appeals process for building trade disputes and the combination of the trade boards of appeal.
- Revised City Code to include new enforcement mechanisms for dealing with chronic nuisance businesses.
- 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.
- Worked with nonprofits and private developers to increase the number of low-income housing units.
- Provided legal guidance related to the ongoing efforts to develop a large-scale sports facility.
- Reviewed and updated numerous contracts for services, purchases, and real property transactions, including a large volume from the 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.
- Provided the Land Bank Agency with legal representation concerning properties purchased at the annual tax sale.
- Defended the City against appeals brought by property owners disputing dangerous building determinations.
- 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 the Human Rights Commission.
- Attended multiple reputable seminars and conferences related to current and evolving municipal law issues and trends.
- Assisted in the administration of the River Bluff Gateway grant program using funds received from the Missouri Department of Economic Development.
- Provided legal guidance and worked cooperatively with the 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.
- Provided legal frameworks for the allocation and use of remaining ARPA funds.
- Participated in the revival of the Public Safety Radio System Governance Board and drafted new communication site lease agreements for both Midwest Mobile sites and private sites.

Budget Challenges / Planned Initiatives

- Conduct a broad review of the Code of Ordinances and evaluate language that has not been updated.
- Review fees charged by the City to ensure that fee amounts correlate with the actual amount of time and resources expended by the City.
- Improve property owner compliance with the new short-term rental (AirBnB) tax law and collection.

Performance Statistics

- Monitored over 250–300 contracts, leases, and other legal documents.
- Prosecuted over 4500 Code of Ordinance violations in Municipal Court so far, this Fiscal Year.
- Responding to requests for legal assistance, responding, typically within a day or two of the request, with the goal of responding to all requests within one week.
- 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.

Technology



Josh Royle
Director of Technology

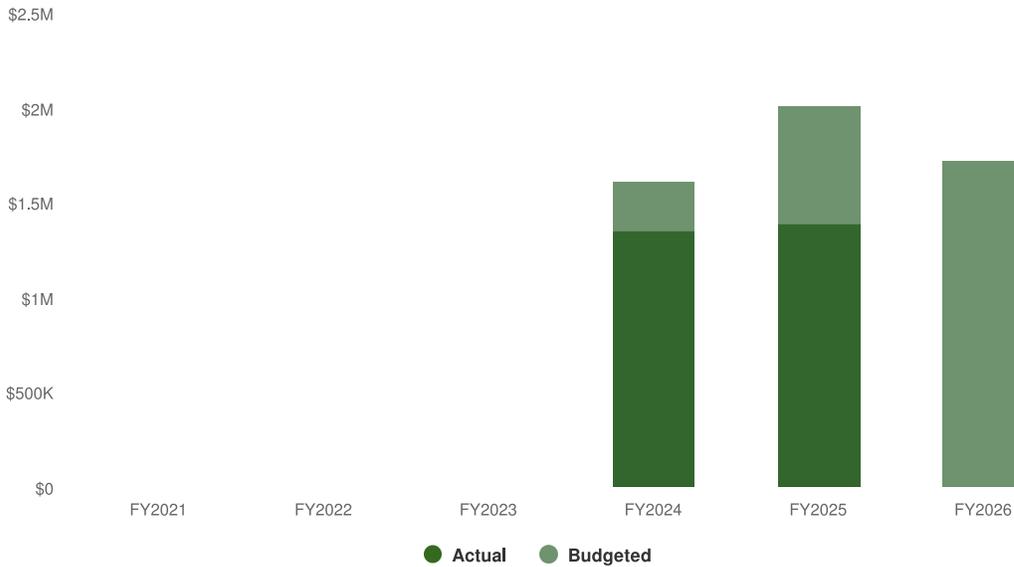
Programs within the department include:

- **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

\$1,723,628 **-\$287,261**
(-14.29% vs. prior year)

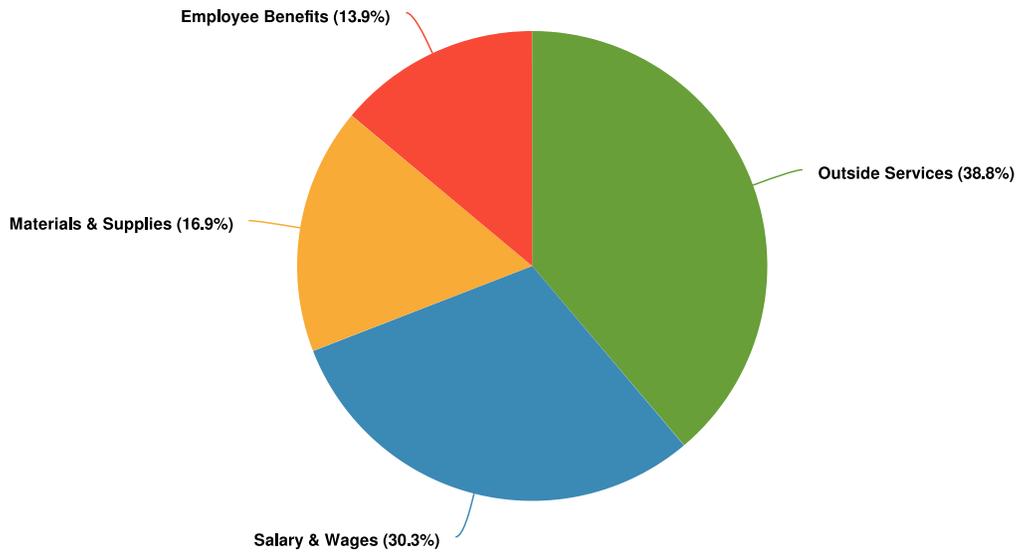
Technology Proposed and Historical Budget vs. Actual



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. In the Fiscal Year 2025/2026 budget, Technology will become its own department and Public Information and Communication will be under the direction of the City Manager department.

Expenditures by Expense Type

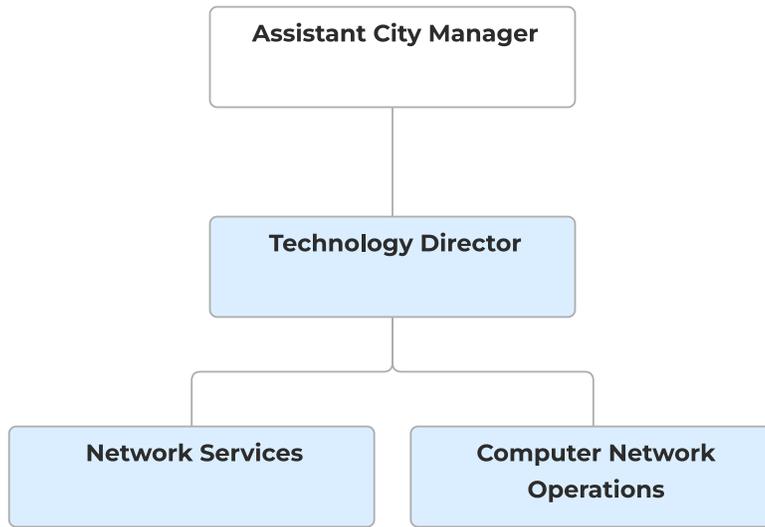
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages	\$410,513	\$533,829	\$583,199	\$522,274	-\$60,925	-10.4%
Employee Benefits	\$166,548	\$205,028	\$239,498	\$240,261	\$763	0.3%
Materials & Supplies	\$83,238	\$134,720	\$136,720	\$291,900	\$155,180	113.5%
Outside Services	\$694,972	\$1,063,122	\$1,011,472	\$669,193	-\$342,279	-33.8%
Capital Outlay	\$0	\$48,688	\$40,000	\$0	-\$40,000	-100%
Total Expense Objects:	\$1,355,271	\$1,985,387	\$2,010,889	\$1,723,628	-\$287,261	-14.3%

Technology Organizational Chart

Technology



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



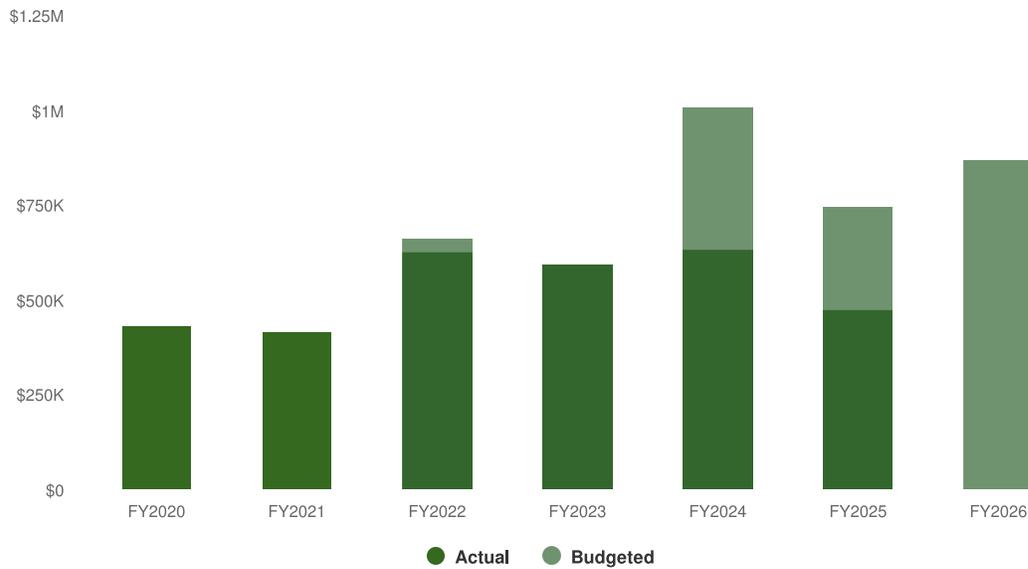
Amy Cohorst
Human Resources Director

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 and risk management.

Expenditures Summary

\$867,256 **\$118,469**
(15.82% vs. prior year)

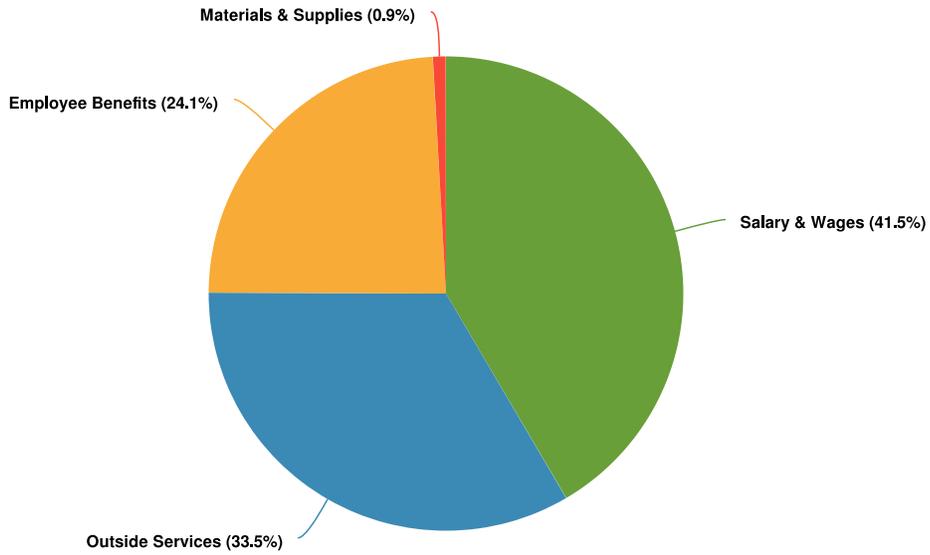
Human Resources Proposed and Historical Budget vs. Actual



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. In the Fiscal Year 2025/2026 budget, Human Resources is provided additional funding for newsletters and establishing the UCP Work Program.

Expenditures by Expense Type

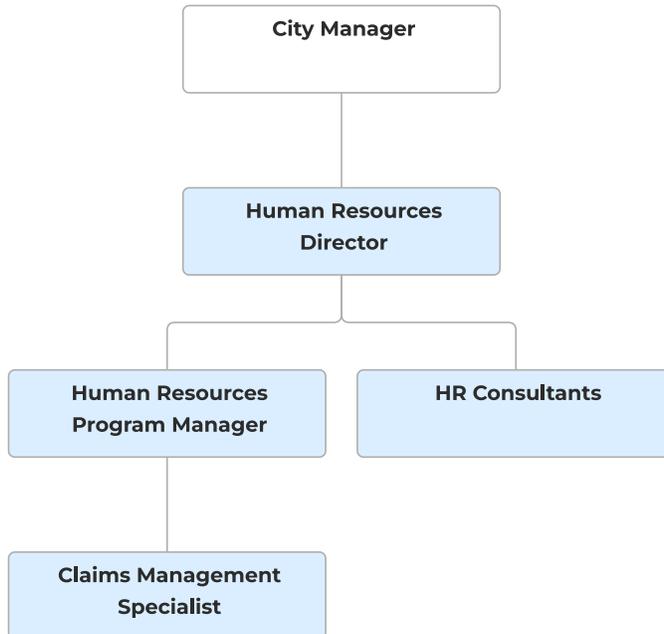
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$343,339	\$345,766	\$353,300	\$360,344	2%	\$7,044
Employee Benefits	\$138,558	\$153,349	\$153,379	\$208,631	36%	\$55,252
Materials & Supplies	\$4,423	\$4,313	\$4,400	\$7,625	73.3%	\$3,225
Outside Services	\$147,694	\$237,796	\$237,709	\$290,656	22.3%	\$52,948
Total Expense Objects:	\$634,014	\$741,224	\$748,788	\$867,256	15.8%	\$118,469

Human Resources Organizational Chart

Human Resources



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 recruitment, including advertising, screening, and testing.
- Maintain the Human Resources Information System.
- Administer an employee benefit package and coordinate employee benefit events.
- Provide New Employee Orientation.
- Maintain a city-wide classification system.
- Oversee policy administration, employment & labor laws, HR records and other HR functions.
- Collaborate with Accounting on payroll services.
- Participate in 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's 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

- 138 entry-level and promotional tests for Police and Fire.
- 3425 applications reviewed and 127 jobs posted.
- 246 new hires processed and set up.
- 1036 Personnel Action Forms handled.
- 20 Retirement Applications facilitated.
- 95 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 on all work-related injuries and manage associated workers' compensation claims with assistance from contract third-party administrators 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's Activity/Achievements

- Worked with agents and insurance companies to process property/casualty renewals.
- Conducted site visits and interviews to investigate 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 on 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 investigations with limited staffing.
- Managing the Drug & Alcohol program, including more safety-sensitive positions and testing within budget constraints.
- Increasing Safety Awareness through the 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

- 70 liability (including sewer) incidents responded to. (CY24)
- 26 subrogation incidents processed. (CY24)
- 186 employee workers' compensation injuries processed (141 incidents, 78 claims) (CY24)

Finance



Nicole Poirier
Finance Director

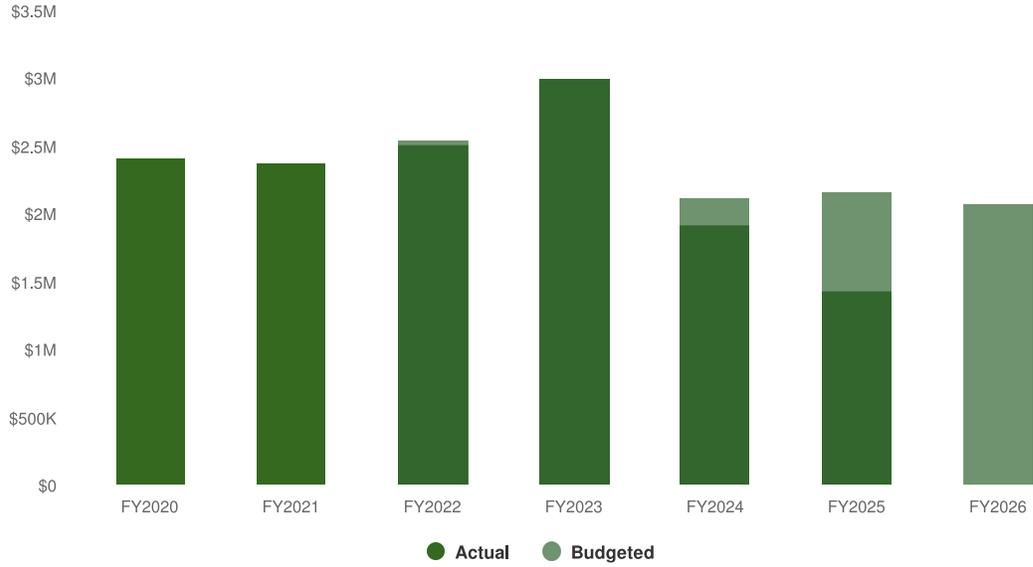
Programs within the Finance Department include:

- **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. In FY26, the Accounting program was collapsed into the Administration and Budget program. The Accounting staff aim to safeguard city assets; check the accuracy and reliability of data; provide management with timely, accurate and meaningful financial information, and 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 of anticipated revenues and expected expenditures and capital improvements for the upcoming fiscal year is included as well. The staff continue to achieve an unqualified (clean) audit opinion on the Annual Comprehensive Financial Report.
- **Customer Assistance** - Assists the Licensing and Permit state with renewal of business licenses, liquor licenses, and health permits. They provide cash receipting services and perform collections for special tax billings, sewer utility billings, parking citations and permits, etc. Staff also issue 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.
- **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

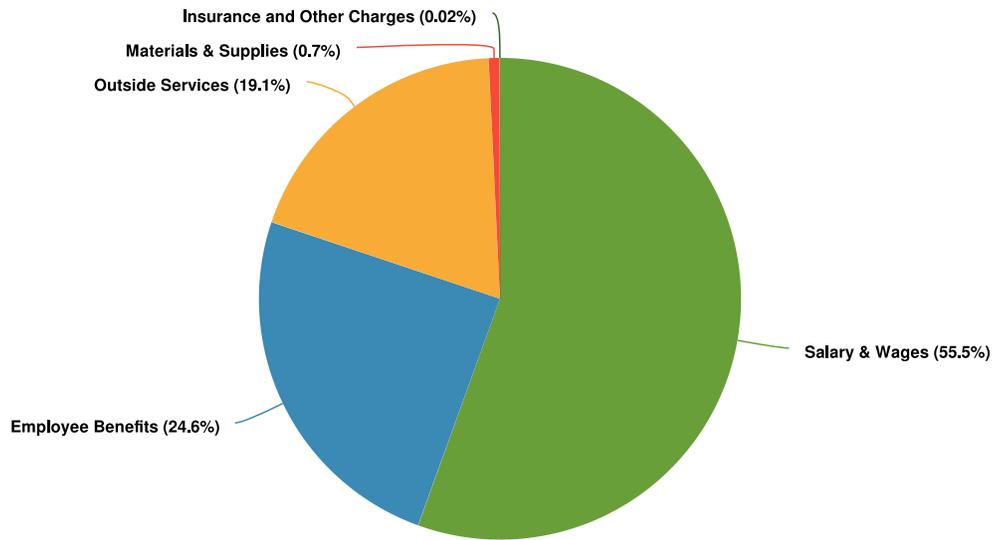
\$2,063,854 **-\$91,081**
(-4.23% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

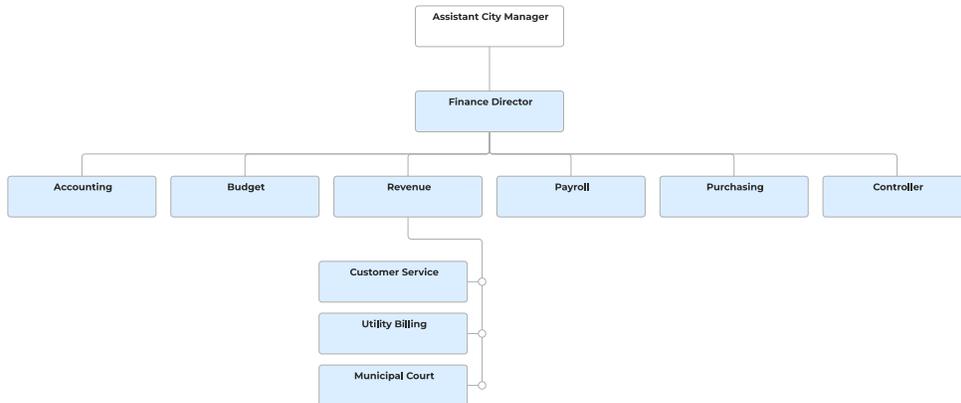
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$1,105,147	\$1,213,033	\$1,252,860	\$1,146,008	-8.5%	-\$106,852
Employee Benefits	\$441,928	\$478,717	\$493,157	\$508,474	3.1%	\$15,317
Materials & Supplies	\$11,466	\$11,645	\$11,845	\$15,120	27.6%	\$3,275
Outside Services	\$356,093	\$396,883	\$396,683	\$393,862	-0.7%	-\$2,821
Insurance and Other Charges	\$275	\$390	\$390	\$390	0%	\$0
Total Expense Objects:	\$1,914,908	\$2,100,668	\$2,154,935	\$2,063,854	-4.2%	-\$91,081

Finance Department Organizational Chart

Finance



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, and 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 parking ticket program database and manage the collection process, including issuance of summons to the Municipal Court.

Current Year's Activity/Achievements

- Worked with outside sources on the analysis of the Public Safety and Police Tax funds to develop a long-term plan to make these funds more sustainable.
- Revised the budget transfer form for a more improved, efficient process
- Worked with departments to maintain more efficient budgets and cut down on account deficits.
- Review delinquent accounts for possible civil lawsuits for Special Assessments, Administrative Penalties and Sewer Receivables.
- Utilized improvements to the ClearGov budget software to streamline the budget process for departments and to enhance the digital budget book.
- Prepared the annual indirect cost plan.
- Created new funds, programs and accounts in both the general ledger and software system with the restructuring of departments.

Budget Challenges/Planned Initiatives

- Develop a city-wide fleet and equipment replacement plan.
- Create reserve accounts within funds and departments for capital needs.
- Careful monitoring of city revenues and 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 the financial software system - Central Square.
- Continue auditing the utility billing system by adding accounts to the City's GIS to track those areas that appear unserved by the City sewer system.
- Overcome staff shortages 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

- Provides 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 annual budget to prioritize department goals in line with the City Council.
- Provide superior and professional customer service to outside vendors, other department employees, City Manager, and City Council.

Current Year's Activity/Achievements

- Received an unmodified (clean) audit opinion on the City's ACFR and received the GFOA distinguished ACFR Reporting award for the 34th consecutive year.
- Reconciled 40 funds, including the general fund, thirteen (13) special revenue funds, 1 capital project fund, 1 debt service fund, six (6) enterprise funds, three (3) internal service funds, thirteen (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.
- Structured Payroll responsibilities with outlined procedures.
- Worked with departments and recipients of the 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.
- Monitor the National Opioid Settlement Funding revenues and ensure expenditures provide education, prevention, and treatment efforts toward combating the opioid epidemic.
- Created a Fleet Management Fund, an Internal Service Fund, to track fleet revenues and expenditures on a cost reimbursement basis.
- Created the Public Service Radio and Tower Fund for the Public Service Radio System Advisory Board, ensuring the cost of the system would be administered in a fair and equitable manner.

Budget Challenges/Planned Initiatives

- Continue to streamline processes and procedures to improve efficiency.
- Keep a close watch on the General Fund, Public Safety, and Landfill revenues, cash, and fund balances.
- Ensure ARPA funding is compliant with Federal regulations and Treasury guidelines.
- Evaluate GASB issued Statements No. 101, 102, and 103.
- Provide a solid base for supporting departments with budgeting, cost control, revenue tracking, and compliance with City procedures.

Performance Statistics

- City's investment portfolio diversified: \$171,956,642
- \$41,418,443 in federal grants reconciled, an increase of \$19,789,406 over last fiscal year.
- \$265,690,257 total debt service maintained.
- \$461,610,401 in capitalized assets.
- Police pension investment portfolio monitored: \$39,659,617
- Allocated City-wide department costs: \$706,657.
- The City disbursed \$9.6 million in Federal ARPA that was paid out to 34 approved subrecipients.
- The State River Bluff ARPA grant disbursed \$241,635 that was paid out to 30 projects.
- Number of employees paid: Full-time - 616 FT; Part-time - 111.

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 utilities, 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 with understanding, completing, and processing sewer user fees, parking tickets and other billings.
- Maintain proper cash handling protocols in order to comply with auditing practices.
- Support other city departments by collecting sewer utility payments; maintaining real estate ownership records; processing business license and annual permit renewals.

Current Year's 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), but actual disconnections dependent upon Missouri American Water performance.
- Staff continued to see an influx of walk-in traffic with termination notices 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 and 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 the Sewer Delinquent Committee.

Current Year's Activities/Achievements

- Monthly delinquent sewer committee meetings are successful in gaining customer compliance.
- 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 the 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. The last update was passed by the City Council per Special Ordinance No 10050 (2/7/22).

Performance Statistics

- 26,078 bills generated monthly – (approx. 553 in Country Club)
- 5,990 monthly lockbox payments
- 3,525 monthly web payments
- 3,909 monthly recurring web payments
- 2,741 monthly IVR payments (interactive voice response by phone)
- 330 monthly FirstTech payments (contracted vendor in grocery stores)
- 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 transparency and 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.
- 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's Activity/Achievements

- Tightened up the review process for Procurement Card audits each month.
- Revised approval review process for requisitions with attached work orders, change orders, and agreements to ensure funding is available prior to City approvals.
- Continue to review and adjust internal controls to ensure procurement policy compliance.
- Updated Authorized Signature Forms to ensure signing authority compliance. These forms will now be reviewed and updated on an annual basis.

Budget Challenges/Planned Initiatives

- Continuing research on online bidding platforms in order to transition the City to an electronic bid process in the future.
- Obtain the 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

- 111 bids and contract awards were processed.
- 8 "front end" construction documents developed for capital projects.
- 51,256 accounts payable transactions processed.
- \$102,786.93 in revenue generated by the use of a City procurement card for large vendor invoice payments.

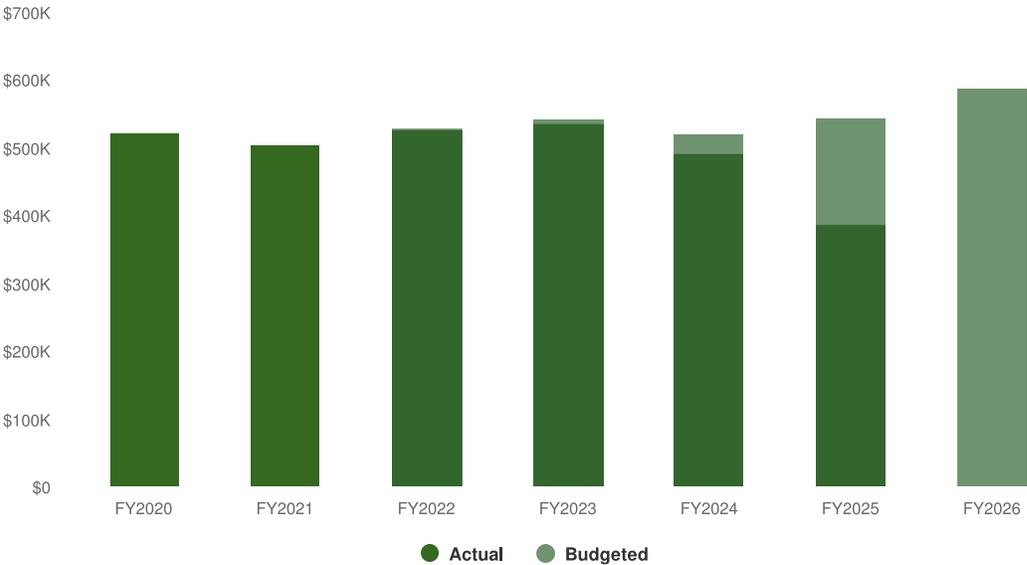
Municipal Court

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

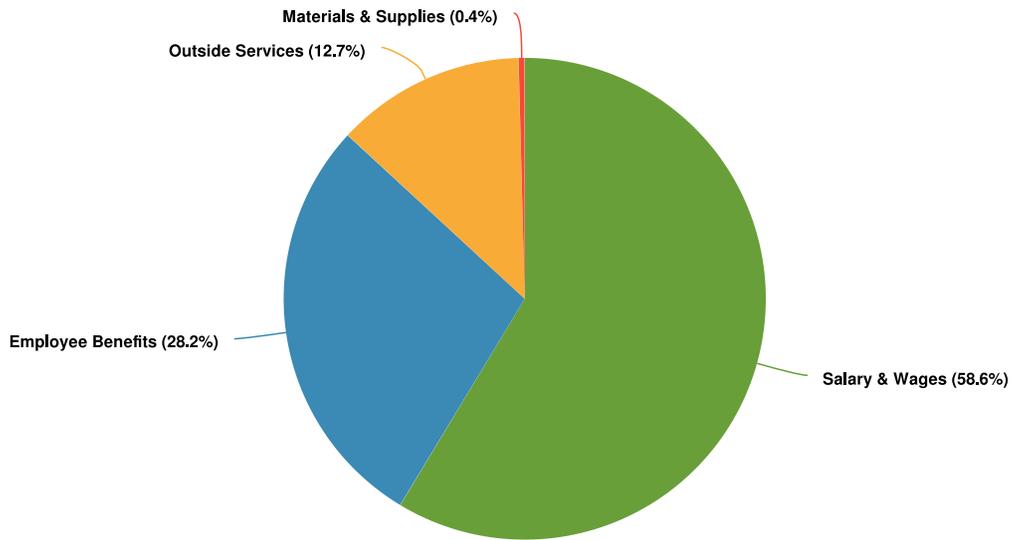
\$587,706 **\$43,438**
 (7.98% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$313,427	\$333,207	\$333,207	\$344,626	3.4%	\$11,419
Employee Benefits	\$126,662	\$136,919	\$136,919	\$166,016	21.3%	\$29,097
Materials & Supplies	\$1,888	\$2,210	\$2,210	\$2,335	5.7%	\$125
Outside Services	\$49,329	\$71,932	\$71,932	\$74,729	3.9%	\$2,797
Total Expense Objects:	\$491,306	\$544,268	\$544,268	\$587,706	8%	\$43,438

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 the 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 the 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 the 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's Activity/Achievements

- Cross-training of staff to allow for staff absences.
- Additional training as procedures in SMC change.
- File cabinets and warrants have been reorganized, checked for accuracy and details.
- "Track your case" notifies defendants of changes, updates, and upcoming court dates in their cases.
- Shredding of outdated documents in accordance with OSCA rules.
- Update procedure manual in accordance with SMC procedures.

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.
- Utilizing sub-judges more due to the ongoing absence of a Judge.

Performance Statistics

- Further statistical data has to be updated with improvements to Show Me Courts software.
- 4,068 FY25 YTD citations filed – compared to 7,733 in FY24, 7,724 in FY23 and 6,610 in FY22.
- 4,141 FY25 YTD completed cases – compared to 8,166 in FY 24, 7,945 in FY23 and 8,479 in FY22.
- 1,268 FY25 YTD warrants issued – compared to 2,728 in FY 24, 2,664 in FY23 and 2,493 in FY22.
- 1,483 FY25 YTD warrants served/cleared – compared to 2,482 in FY24, 2,045 in FY23 and 2,345 in FY22.

Planning & Community Development



Nate Pare

Planning & Community Development Director

Programs within the department include:

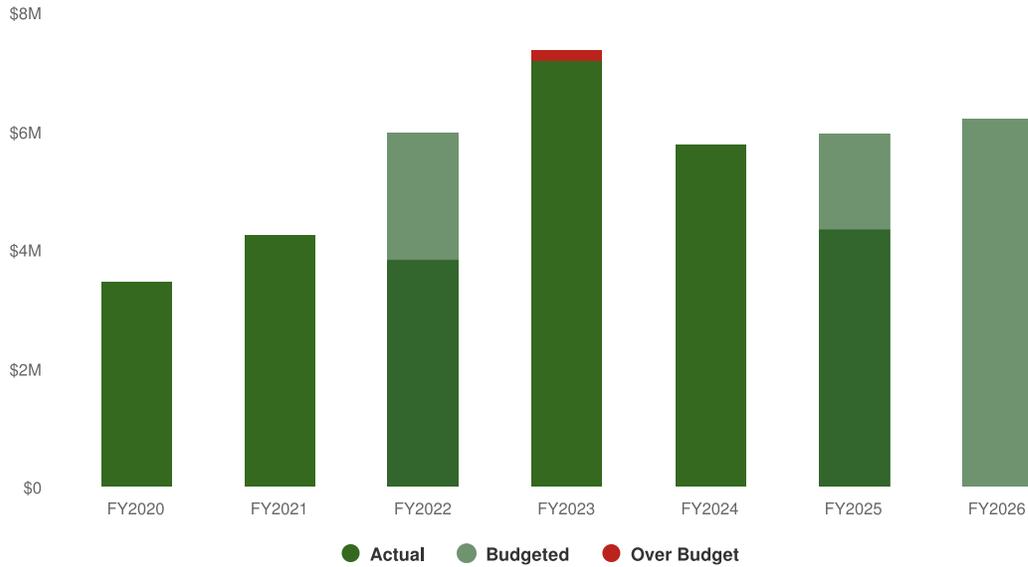
- **Planning & Community Development Administration** - The administrative office provides managerial oversight of planning and zoning, building inspections, property maintenance issues, economic development coordination and federally funded project administration, including the historic preservation functions of the City. Staff oversees permitting, licensing, building inspection, code compliance and development review and coordination.
- **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 the 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. The Senior Permit Clerk and Event 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 as the City's primary point of contact for all liquor licensing issues.
- **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.

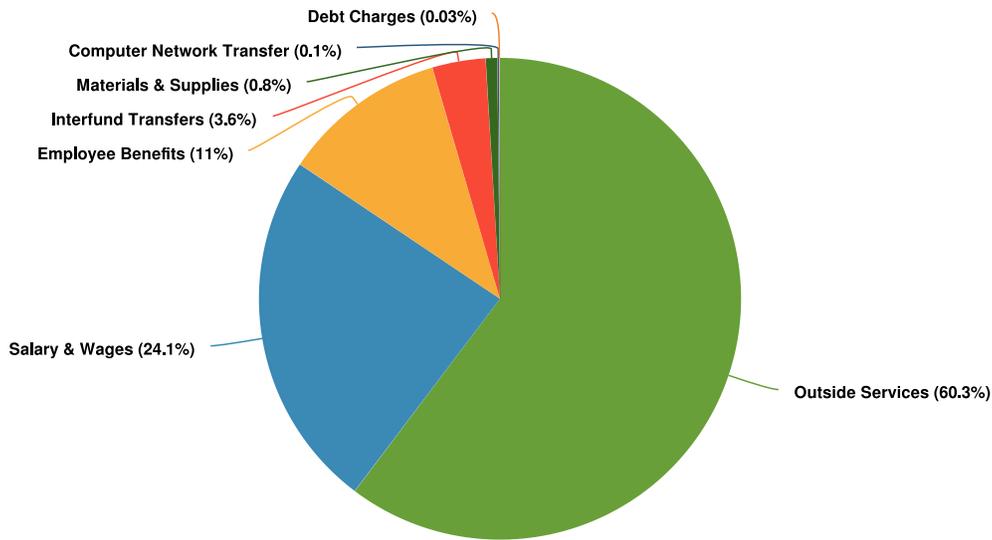
\$6,212,552 **\$238,764**
(4.00% vs. prior year)

Planning & Community Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$1,490,405	\$1,541,371	\$1,573,446	\$1,499,668	-4.7%	-\$73,778
Employee Benefits	\$608,593	\$652,984	\$696,440	\$686,039	-1.5%	-\$10,401
Materials & Supplies	\$38,879	\$42,724	\$39,332	\$47,982	22%	\$8,650
Outside Services	\$2,344,106	\$4,021,284	\$3,446,139	\$3,745,803	8.7%	\$299,664
Capital Outlay	\$185,653	\$0	\$0	\$0	0%	\$0
Capital Improvements	\$751,335	\$392,395	\$0	\$0	0%	\$0
Debt Charges	\$2,262	\$2,262	\$2,262	\$1,825	-19.3%	-\$437
Computer Network Transfer	\$8,532	\$6,112	\$6,112	\$6,796	11.2%	\$684
Interfund Transfers	\$362,417	\$418,732	\$203,017	\$222,662	9.7%	\$19,645
Insurance and Other Charges	\$6,017	\$7,040	\$7,040	\$1,777	-74.8%	-\$5,263
Total Expense Objects:	\$5,798,199	\$7,084,904	\$5,973,788	\$6,212,552	4%	\$238,764

Planning & Community Development Organizational Chart

Planning & Community Development



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 functions of the City.
- Support redevelopment of Riverfront and Downtown initiatives.
- Work with private development companies 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 in rehabilitating 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's Activity/Achievements

- Support of the Council's priority to work on Riverfront redevelopment efforts.
- Administered seven economic development programs.
- Assisted allocation of ARPA funds to assist St Joseph residents.
- Continued implementation of the Residential Inspection Program.
- Acquisition of properties through the St. Joseph Land Bank 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 a new permit software program to meet the needs of customers.
- Use of outside professional services to assist with Plan Review.
- 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 a rental inspection program with limited staff.

Performance Statistics

- Over 205 rental properties were inspected.
- 115,000 different permits issued.
- Worked to support over \$250 million in new investments in St. Joseph.
- Demolition of more than 56 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 the 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's Activities/Achievements

- Continued improvement of the Development Review Process.
- Building Inspectors received ICC accreditation.
- Percent of Plans reviewed in 21 working days: 98%

Budget Challenges/Planned Initiatives

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

Performance Statistics

- 456 Building Inspections.
- 117 Mechanical Inspections.
- 405 Electrical Inspections.
- 275 Plumbing Inspections.
- 119 Demo Permits.
- 33 New Single Family.
- 109 Commercial Permits.
- 172 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 13 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's Activity/Achievements

- Provided assistance with the 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

- 19 Emergency Assistant Grants.
- 12 Housing Weatherization Grants.
- Funding for 13 Public Service Agencies.
- 56 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 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's 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 the progress of applications.
- Continued improvement of customer service.
- Updated applications to improve processes for customers and staff.

Budget Challenges/Planned Initiatives

- Strive to meet customers' needs by 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 rezoning to address errors in the current zoning map and land use plan.

Performance Statistics

- 186 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 a 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's 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 the use of Tolemi software to track and identify core areas of code violations.
- Continued efforts in the Neighborhood Services Initiative.

Budget Challenges/Planned Initiatives

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

Performance Statistics

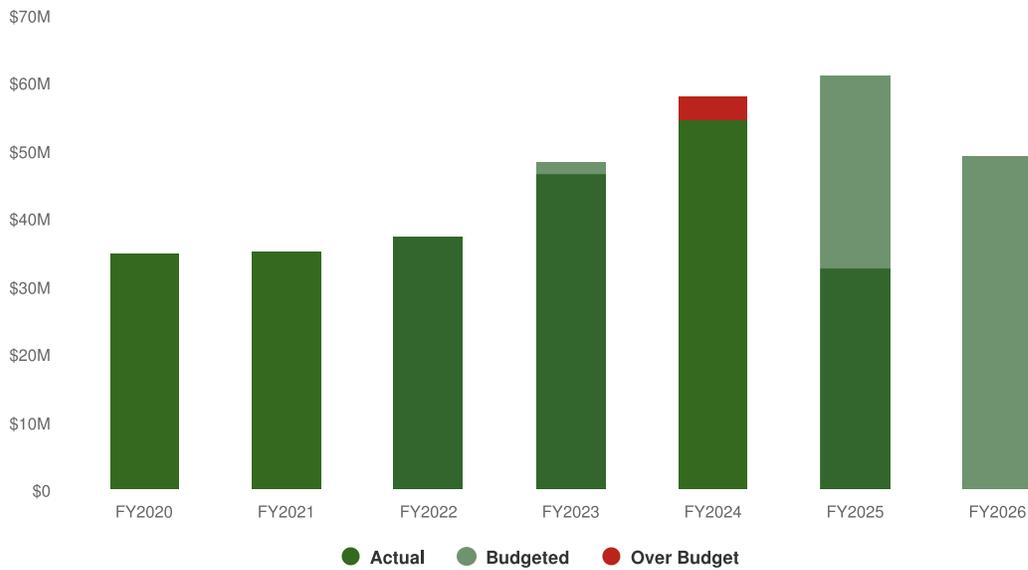
- 13,845 notices initiated for property maintenance violations during 2024.
- Assisted in over 205 rental inspections.
- 58 vacant residential building notices were issued.
- 354 securing abatements performed.
- 158 Municipal citations issued.
- 56 structures demolished.
- 3,824 administrative penalties issued.

Public Safety

Expenditures Summary

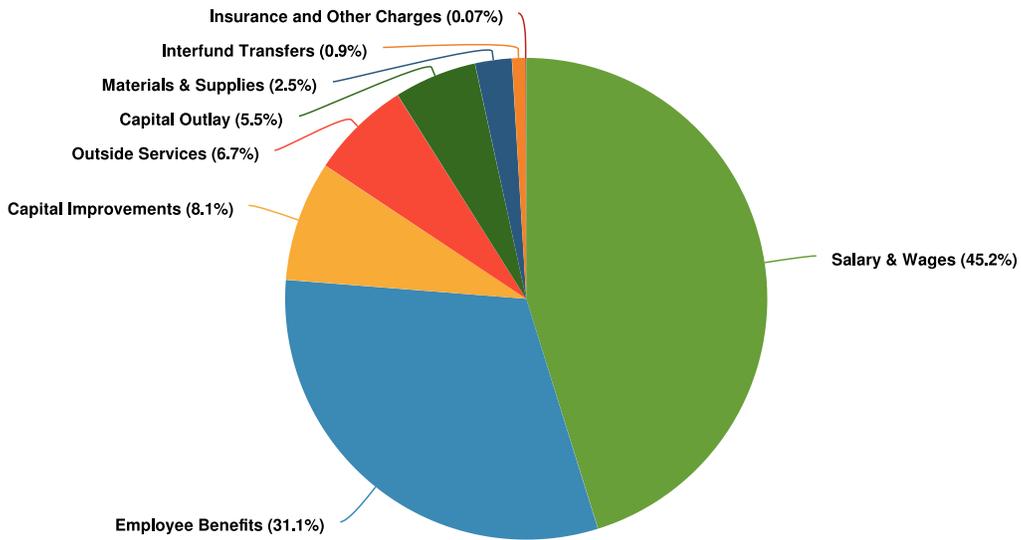
\$49,228,199 **-\$12,004,538**
(-19.60% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

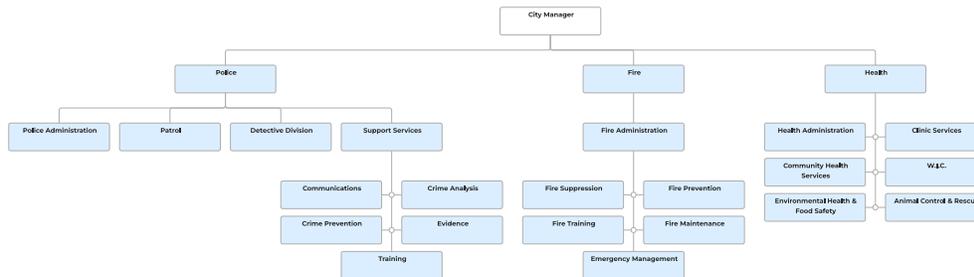


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages						
Salary & Wages	\$20,577,140	\$22,761,494	\$22,809,864	\$22,252,033	-2.4%	-\$557,831
Total Salary & Wages:	\$20,577,140	\$22,761,494	\$22,809,864	\$22,252,033	-2.4%	-\$557,831
Employee Benefits						
Employee Benefits	\$13,481,518	\$14,929,164	\$14,922,795	\$15,293,770	2.5%	\$370,975
Total Employee Benefits:	\$13,481,518	\$14,929,164	\$14,922,795	\$15,293,770	2.5%	\$370,975
Materials & Supplies						
Materials & Supplies	\$1,235,000	\$2,027,790	\$1,236,661	\$1,211,813	-2%	-\$24,848
Total Materials & Supplies:	\$1,235,000	\$2,027,790	\$1,236,661	\$1,211,813	-2%	-\$24,848
Outside Services						
Outside Services	\$2,624,594	\$3,049,375	\$2,961,166	\$3,138,015	6%	\$176,849
Utility Expense	\$124,959	\$161,545	\$168,297	\$171,694	2%	\$3,397
Total Outside Services:	\$2,749,553	\$3,210,920	\$3,129,463	\$3,309,709	5.8%	\$180,246
Capital Outlay						
Capital Outlay	\$6,019,362	\$4,502,555	\$3,206,154	\$2,726,299	-15%	-\$479,855

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Capital Outlay:	\$6,019,362	\$4,502,555	\$3,206,154	\$2,726,299	-15%	-\$479,855
Capital Improvements						
Capital Improvements	\$0	\$113,000	\$113,000	\$3,969,200	3,412.6%	\$3,856,200
Total Capital Improvements:	\$0	\$113,000	\$113,000	\$3,969,200	3,412.6%	\$3,856,200
Debt Charges						
Debt Service - Principal	\$185,000	\$0	\$0	\$0	0%	\$0
Debt Service-Interest & Other	\$12,155	\$0	\$0	\$0	0%	\$0
Total Debt Charges:	\$197,155	\$0	\$0	\$0	0%	\$0
Interfund Transfers						
Transfers Out	\$13,438,071	\$16,218,038	\$15,795,800	\$429,247	-97.3%	-\$15,366,553
Total Interfund Transfers:	\$13,438,071	\$16,218,038	\$15,795,800	\$429,247	-97.3%	-\$15,366,553
Insurance and Other Charges						
Outside Services	\$315,072	\$39,536	\$19,000	\$36,128	90.1%	\$17,128
Total Insurance and Other Charges:	\$315,072	\$39,536	\$19,000	\$36,128	90.1%	\$17,128
Total Expense Objects:	\$58,012,870	\$63,802,497	\$61,232,737	\$49,228,199	-19.6%	-\$12,004,538

Public Safety Organizational Chart

Public Safety



Police



Paul Luster
Police Chief

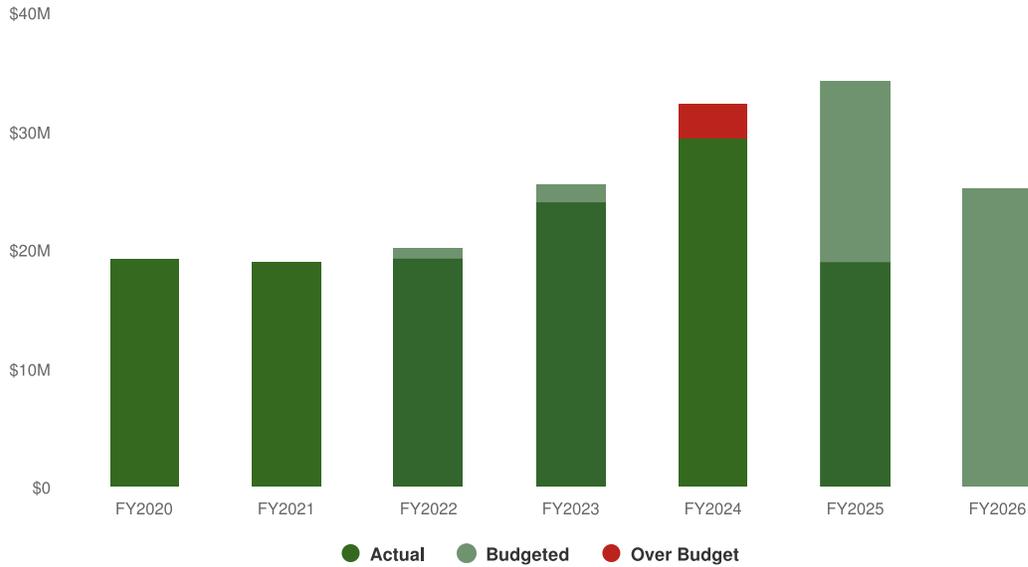
Programs within the department include:

- **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 emergencies, 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.
- **Public Service Radio and Tower Fund** - In October 2024, Special Ordinance 10552 was authorized by City Council to create a new fund under the direction of the Police Department for the purpose of budgeting revenues and expenditures for the maintenance of the public service radio system and the associated towers and equipment with shared costs between the City at 50%, Buchanan County is responsible for 40%, Mosaic is covering 6%, and REMSA will pay for 4%.
- **Parking Enforcement** - In the Fiscal Year 2026 budget, a new division within the Police Department reallocated parking technicians from the Parking Fund to enforce traffic and parking regulations within the City.

Expenditures Summary

\$25,120,137
-\$9,131,878
(-26.66% vs. prior year)

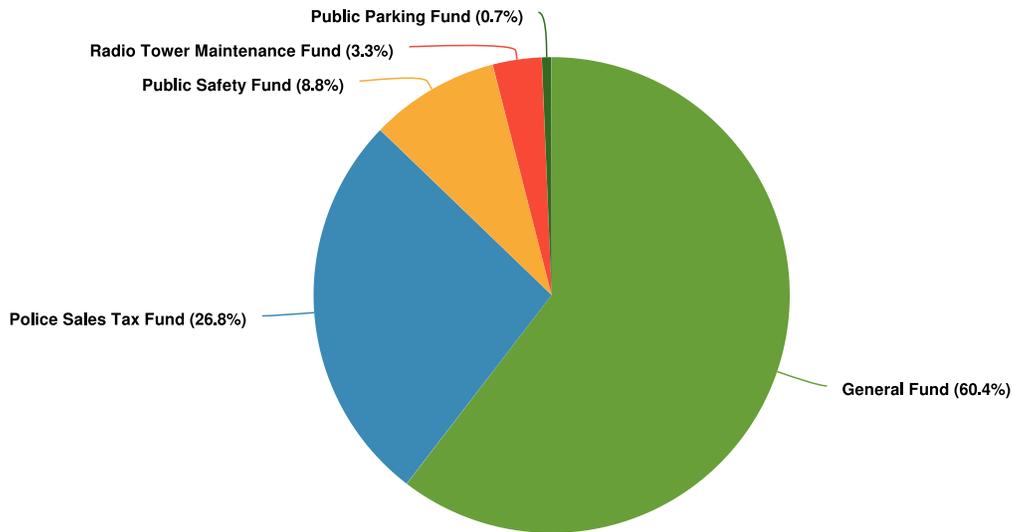
Police Proposed and Historical Budget vs. Actual



Previously, the City utilized a series of interfund transfers to support expenses paid out of one fund using the revenues recorded in other funds. To increase transparency, the City adopted a policy to minimize the use of interfund transfers and to record revenues and expenditures in their appropriate funds. This has resulted in marked decreases in budgeted revenues and expenditures by fund to align with this new policy. However, this methodology allows for a clearer understanding of how each fund supports each function. Ultimately, the budgeted amounts by function are consistent with prior years.

Expenditures by Fund

2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
General Fund						
Base Salary/Wage	\$5,193,036.70	\$5,567,622.00	\$5,567,622.00	\$2,791,667.00	-49.9%	-\$2,775,955.00
Salary Adjustments	\$0.00		\$0.00	-\$145,863.00	N/A	-\$145,863.00
Overtime	\$430,510.11	\$456,000.00	\$456,000.00	\$156,000.00	-65.8%	-\$300,000.00
Out of Title Pay	\$53,866.58	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sick Leave Buy Back	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	0%	\$0.00
Police Lagers Contributions	\$1,741,618.78	\$1,969,799.00	\$1,969,799.00	\$985,703.00	-50%	-\$984,096.00
Benefit Adjustments			\$0.00	-\$84,939.00	N/A	-\$84,939.00
Lagers Pension Contributions	\$4,528.62	\$4,622.00	\$4,622.00	\$5,478.00	18.5%	\$856.00
FICA Contributions	\$6,284.35	\$2,256.00	\$2,256.00	\$2,479.00	9.9%	\$223.00
FICA-FIM	\$83,090.78	\$87,343.00	\$87,343.00	\$42,742.00	-51.1%	-\$44,601.00
457 Employer Plan Match	\$17,340.00	\$30,180.00	\$30,180.00	\$45,605.00	51.1%	\$15,425.00
Health Insurance	\$757,353.80	\$871,981.00	\$871,981.30	\$383,990.00	-56%	-\$487,991.30
Dental Insurance	\$23,546.18	\$24,319.00	\$24,319.00	\$10,645.00	-56.2%	-\$13,674.00
Life Insurance	\$17,314.27	\$18,707.00	\$18,707.00	\$9,245.00	-50.6%	-\$9,462.00
Long Term Disability	\$8,366.03	\$14,977.00	\$14,977.00	\$7,402.00	-50.6%	-\$7,575.00
Workers' Compensation	\$530,178.00	\$405,390.00	\$405,390.00	\$196,487.00	-51.5%	-\$208,903.00
Uniform Allowance	\$86,450.00	\$96,900.00	\$96,900.00	\$41,040.00	-57.6%	-\$55,860.00
Office Supplies	\$1,179.52	\$1,370.00	\$1,370.00	\$1,370.00	0%	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Safety Equipment/Clothing	\$53,746.27	\$700,950.44	\$54,500.00	\$72,051.00	32.2%	\$17,551.00
Minor Equipment	\$26,928.38	\$8,850.00	\$8,850.00	\$9,850.00	11.3%	\$1,000.00
Other Materials & Supplies	\$51,000.84	\$55,920.00	\$55,920.00	\$57,820.00	3.4%	\$1,900.00
Communication Services	\$2,777.66	\$2,851.00	\$2,851.00	\$2,851.00	0%	\$0.00
Printing & Binding	\$1,946.62	\$2,684.00	\$2,684.00	\$2,684.00	0%	\$0.00
Vehicle & Equipment Rental	\$123.07	\$0.00	\$0.00	\$0.00	0%	\$0.00
Software/Office Equip M&R	\$3,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
M&R of Machinery & Equipment	\$4,316.82	\$2,200.00	\$2,200.00	\$2,200.00	0%	\$0.00
Judgement & Claims	\$120,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$1,678,804.11	\$1,851,756.00	\$1,851,756.00	\$1,823,912.00	-1.5%	-\$27,844.00
Salary Adjustments	\$0.00		\$0.00	-\$69,141.00	N/A	-\$69,141.00
Overtime	\$135,778.58	\$120,000.00	\$120,000.00	\$137,500.00	14.6%	\$17,500.00
Sick Leave Buy Back	\$1,586.46	\$1,600.00	\$1,600.00	\$1,600.00	0%	\$0.00
Police Lagers Contributions	\$572,118.39	\$631,697.00	\$631,697.00	\$631,306.00	-0.1%	-\$391.00
Benefit Adjustments				-\$55,292.00	N/A	-\$55,292.00
Lagers Pension Contributions	\$5,932.17	\$6,567.00	\$6,567.00	\$13,584.00	106.9%	\$7,017.00
FICA Contributions	\$3,029.72	\$3,206.00	\$3,206.00	\$6,148.00	91.8%	\$2,942.00
FICA-FIM	\$26,671.29	\$28,591.00	\$28,591.00	\$28,441.00	-0.5%	-\$150.00
457 Employer Plan Match	\$6,135.00	\$9,800.00	\$9,800.00	\$21,096.00	115.3%	\$11,296.00
Health Insurance	\$213,873.95	\$264,445.00	\$264,445.00	\$312,950.00	18.3%	\$48,505.00
Dental Insurance	\$6,664.20	\$6,241.00	\$6,241.00	\$6,572.00	5.3%	\$331.00
Life Insurance	\$5,573.65	\$6,222.00	\$6,222.00	\$6,129.00	-1.5%	-\$93.00
Long Term Disability	\$2,351.48	\$4,981.00	\$4,981.00	\$4,908.00	-1.5%	-\$73.00
Workers' Compensation	\$179,872.00	\$132,699.00	\$132,699.00	\$127,313.00	-4.1%	-\$5,386.00
Uniform Allowance	\$24,747.50	\$28,500.00	\$28,500.00	\$27,360.00	-4%	-\$1,140.00
Conference/Train/Travel	\$3,164.93	\$0.00	\$0.00	\$0.00	0%	\$0.00
Office Supplies	\$1,455.98	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
Evidence Supplies - Police	\$1,588.75	\$1,600.00	\$1,600.00	\$1,600.00	0%	\$0.00
Safety Equipment/Clothing	\$2,095.25	\$0.00	\$0.00	\$0.00	0%	\$0.00
Minor Equipment	\$1,118.43	\$2,388.00	\$3,675.00	\$5,343.00	45.4%	\$1,668.00
Other Materials & Supplies	\$1,086.79	\$5,260.00	\$5,260.00	\$5,260.00	0%	\$0.00
Professional Services	\$1,500.00	\$3,500.00	\$3,500.00	\$3,500.00	0%	\$0.00
Periodicals & Books	\$281.85	\$512.00	\$512.00	\$512.00	0%	\$0.00
Communication Services	\$5,303.10	\$4,080.00	\$4,080.00	\$4,080.00	0%	\$0.00
Printing & Binding	\$0.00	\$135.00	\$135.00	\$135.00	0%	\$0.00
Vehicle & Equipment Rental	\$134.70	\$0.00	\$0.00	\$0.00	0%	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
M&R of Machinery & Equipment	\$3,019.80	\$2,145.00	\$2,145.00	\$2,145.00	0%	\$0.00
Special Contributions/Services	\$18,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Other Services	\$15,595.50	\$2,287.00	\$1,000.00	\$2,500.00	150%	\$1,500.00
Base Salary/Wage	\$517,795.66	\$644,042.00	\$644,042.00	\$690,659.00	7.2%	\$46,617.00
Salary Adjustments	\$0.00		\$0.00	-\$27,009.00	N/A	-\$27,009.00
Overtime	\$40,411.64	\$25,000.00	\$25,000.00	\$25,000.00	0%	\$0.00
Temporary & Part time Wages	\$11,029.41	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sick Leave Buy Back	\$0.00	\$400.00	\$400.00	\$400.00	0%	\$0.00
Police Lagers Contributions	\$115,559.37	\$135,948.00	\$135,948.00	\$107,253.00	-21.1%	-\$28,695.00
Benefit Adjustments				-\$36,317.00	N/A	-\$36,317.00
Lagers Pension Contributions	\$23,066.21	\$32,490.00	\$32,490.00	\$54,700.00	68.4%	\$22,210.00
FICA Contributions	\$12,671.56	\$15,861.00	\$15,861.00	\$24,755.00	56.1%	\$8,894.00
FICA-FIM	\$8,172.39	\$9,702.00	\$9,702.00	\$10,378.00	7%	\$676.00
457 Employer Plan Match	\$2,715.00	\$4,704.00	\$4,704.00	\$5,895.00	25.3%	\$1,191.00
Health Insurance	\$87,690.50	\$157,455.00	\$157,455.00	\$144,000.00	-8.5%	-\$13,455.00
Dental Insurance	\$2,719.75	\$3,614.00	\$3,614.00	\$3,614.00	0%	\$0.00
Life Insurance	\$1,727.05	\$2,164.00	\$2,164.00	\$2,321.00	7.3%	\$157.00
Long Term Disability	\$802.64	\$1,733.00	\$1,733.00	\$1,857.00	7.2%	\$124.00
Workers' Compensation	\$52,073.00	\$45,027.00	\$45,027.00	\$29,278.00	-35%	-\$15,749.00
Uniform Allowance	\$4,512.50	\$5,700.00	\$5,700.00	\$4,560.00	-20%	-\$1,140.00
Office Supplies	\$856.67	\$901.00	\$901.00	\$901.00	0%	\$0.00
Evidence Supplies - Police	\$4,500.97	\$4,531.00	\$4,531.00	\$4,531.00	0%	\$0.00
Safety Equipment/Clothing	\$361.26	\$1,827.00	\$1,827.00	\$1,827.00	0%	\$0.00
Minor Equipment	\$6,378.06	\$1,398.00	\$1,398.00	\$1,398.00	0%	\$0.00
Other Materials & Supplies	\$14,024.33	\$32,400.00	\$32,700.00	\$20,000.00	-38.8%	-\$12,700.00
Communication Services	\$1,650.42	\$1,564.00	\$1,564.00	\$1,564.00	0%	\$0.00
Printing & Binding	\$1,109.16	\$587.00	\$587.00	\$587.00	0%	\$0.00
Vehicle & Equipment Rental	\$62.70	\$0.00	\$0.00	\$0.00	0%	\$0.00
Software/Office Equip M&R	\$20,953.33	\$0.00	\$0.00	\$0.00	0%	\$0.00
M&R of Machinery & Equipment	\$877.56	\$0.00	\$0.00	\$0.00	0%	\$0.00
MO DNR Fees	\$18.99	\$80.00	\$80.00	\$80.00	0%	\$0.00
Special Contributions/Services	\$700.00	\$1,000.00	\$700.00	\$0.00	-100%	-\$700.00
Base Salary/Wage	\$81,560.77	\$81,048.00	\$81,048.00	\$83,479.00	3%	\$2,431.00
Overtime	\$7,876.84	\$8,000.00	\$8,000.00	\$8,000.00	0%	\$0.00
Police Lagers Contributions	\$28,894.24	\$29,297.00	\$29,297.00	\$31,011.00	5.9%	\$1,714.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
FICA-FIM	\$1,315.62	\$1,291.00	\$1,292.00	\$1,326.00	2.6%	\$34.00
457 Employer Plan Match	\$390.00	\$392.00	\$392.00	\$1,303.00	232.4%	\$911.00
Health Insurance	\$9,798.11	\$10,561.00	\$10,561.00	\$11,326.00	7.2%	\$765.00
Dental Insurance	\$303.60	\$334.00	\$334.00	\$334.00	0%	\$0.00
Life Insurance	\$271.41	\$273.00	\$273.00	\$280.00	2.6%	\$7.00
Long Term Disability	\$104.07	\$219.00	\$219.00	\$225.00	2.7%	\$6.00
Workers' Compensation	\$8,015.00	\$5,993.00	\$5,993.00	\$6,156.00	2.7%	\$163.00
Uniform Allowance	\$1,140.00	\$1,140.00	\$1,140.00	\$1,140.00	0%	\$0.00
Conference/Train/Travel	\$30,402.00	\$48,870.00	\$46,620.00	\$51,620.00	10.7%	\$5,000.00
Office Supplies	\$13.28	\$465.00	\$465.00	\$465.00	0%	\$0.00
Minor Equipment	\$332.70	\$416.00	\$416.00	\$416.00	0%	\$0.00
Other Materials & Supplies	\$8,095.64	\$14,330.00	\$14,330.00	\$14,330.00	0%	\$0.00
Professional Services	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00	0%	\$0.00
Periodicals & Books	\$135.00	\$274.00	\$274.00	\$274.00	0%	\$0.00
Printing & Binding	\$0.00	\$107.00	\$107.00	\$107.00	0%	\$0.00
Vehicle & Equipment Rental	\$0.00	\$1,560.00	\$1,560.00	\$1,560.00	0%	\$0.00
Electric Service	\$291.52	\$350.00	\$350.00	\$350.00	0%	\$0.00
Overtime	\$54,427.39	\$103,692.00	\$126,500.00	\$8,000.00	-93.7%	-\$118,500.00
Police Lagers Contributions	\$16,404.38	\$48,122.00	\$55,357.00	\$0.00	-100%	-\$55,357.00
Lagers Pension Contributions	\$0.00		\$0.00	\$1,096.00	N/A	\$1,096.00
Workers' Compensation	\$5,247.00	\$5,247.00	\$5,247.00	\$0.00	-100%	-\$5,247.00
Conference/Train/Travel	\$1,900.00	\$7,688.42	\$4,000.00	\$4,000.00	0%	\$0.00
Safety Equipment/Clothing	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
Minor Equipment	\$40,583.30	\$36,308.00	\$2,625.00	\$2,625.00	0%	\$0.00
Other Materials & Supplies	\$2,162.95	\$10,000.00	\$10,000.00	\$17,500.00	75%	\$7,500.00
Communication Services	\$644.75	\$617.00	\$617.00	\$617.00	0%	\$0.00
Advertising	\$3,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Printing & Binding	\$0.00	\$200.00	\$200.00	\$200.00	0%	\$0.00
Vehicle & Equipment Rental	\$189.27	\$0.00	\$0.00	\$0.00	0%	\$0.00
Software/Office Equip M&R	\$5,539.00	\$7,011.00	\$7,011.00	\$7,011.00	0%	\$0.00
Special Contributions/Services	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A	\$1,000.00
Other Services	\$18,965.18	\$30,694.00	\$30,000.00	\$0.00	-100%	-\$30,000.00
Machinery & Equipment	\$33,146.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$97,625.35	\$100,958.00	\$100,958.00	\$103,985.00	3%	\$3,027.00
Overtime	\$1,414.85	\$5,113.00	\$5,113.00	\$5,113.00	0%	\$0.00
Lagers Pension Contributions	\$11,785.85	\$12,822.00	\$12,822.00	\$14,947.00	16.6%	\$2,125.00
FICA Contributions	\$6,085.44	\$6,576.00	\$6,576.00	\$6,764.00	2.9%	\$188.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
FICA-FIM	\$1,423.27	\$1,538.00	\$1,538.00	\$1,582.00	2.9%	\$44.00
457 Employer Plan Match	\$780.00	\$784.00	\$784.00	\$2,606.00	232.4%	\$1,822.00
Health Insurance	\$19,637.21	\$21,121.00	\$21,121.00	\$22,653.00	7.3%	\$1,532.00
Dental Insurance	\$607.20	\$536.00	\$536.00	\$535.00	-0.2%	-\$1.00
Life Insurance	\$325.71	\$340.00	\$340.00	\$349.00	2.6%	\$9.00
Long Term Disability	\$197.77	\$272.00	\$272.00	\$279.00	2.6%	\$7.00
Workers' Compensation	\$9,265.00	\$7,139.00	\$7,139.00	\$2,182.00	-69.4%	-\$4,957.00
Safety Equipment/Clothing	\$247.92	\$200.00	\$0.00	\$1,000.00	N/A	\$1,000.00
Motor Fuel & Lubricants	\$213,865.52	\$254,293.00	\$299,880.00	\$249,880.00	-16.7%	-\$50,000.00
Minor Equipment	\$270,063.28	\$2,000.00	\$2,000.00	\$53,861.00	2,593.1%	\$51,861.00
Other Materials & Supplies	\$547.68	\$828.00	\$828.00	\$828.00	0%	\$0.00
Fleet Management Costs	\$0.00	\$30,312.00	\$0.00	\$0.00	0%	\$0.00
Periodicals & Books	\$0.00	\$1,800.00	\$1,800.00	\$1,900.00	5.6%	\$100.00
Vehicle & Equipment Rental	\$0.00	\$0.00	\$30,312.00	\$0.00	-100%	-\$30,312.00
M&R of Machinery & Equipment	\$5,948.84	\$5,050.00	\$5,050.00	\$5,850.00	15.8%	\$800.00
M&R of Motor Vehicles	\$118,784.44	\$128,056.00	\$124,000.00	\$124,000.00	0%	\$0.00
Towing Services	\$2,155.00	\$2,659.00	\$2,659.00	\$2,659.00	0%	\$0.00
Laundry Services	\$1,390.80	\$2,100.00	\$2,300.00	\$2,300.00	0%	\$0.00
Other Services	\$2,321.00	\$4,000.00	\$4,000.00	\$5,000.00	25%	\$1,000.00
Motor Vehicles	\$3,486,645.22	\$2,636,894.00	\$1,565,454.00	\$56,250.00	-96.4%	-\$1,509,204.00
Machinery & Equipment	\$540,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$1,084,403.81	\$1,313,783.00	\$1,313,783.00	\$1,372,345.00	4.5%	\$58,562.00
Salary Adjustments	\$0.00		\$0.00	-\$44,869.00	N/A	-\$44,869.00
Overtime	\$146,034.62	\$170,000.00	\$170,000.00	\$170,000.00	0%	\$0.00
Out of Title Pay	\$80,088.20	\$6,000.00	\$6,000.00	\$0.00	-100%	-\$6,000.00
Sick Leave Buy Back	\$819.04	\$1,000.00	\$1,000.00	\$1,300.00	30%	\$300.00
Police Lagers Contributions	\$32,461.72	\$33,067.00	\$33,067.00	\$70,173.00	112.2%	\$37,106.00
Benefit Adjustments	\$0.00		\$0.00	-\$32,817.00	N/A	-\$32,817.00
Lagers Pension Contributions	\$130,672.12	\$176,439.00	\$176,439.00	\$182,942.00	3.7%	\$6,503.00
FICA Contributions	\$74,193.17	\$86,135.00	\$86,135.00	\$82,795.00	-3.9%	-\$3,340.00
FICA-FIM	\$18,817.41	\$21,602.00	\$21,602.00	\$22,364.00	3.5%	\$762.00
457 Employer Plan Match	\$2,220.00	\$8,232.00	\$8,232.00	\$5,274.00	-35.9%	-\$2,958.00
Health Insurance	\$173,019.90	\$199,490.00	\$199,490.00	\$261,159.00	30.9%	\$61,669.00
Dental Insurance	\$5,728.10	\$4,838.00	\$4,838.00	\$5,501.00	13.7%	\$663.00
Life Insurance	\$3,556.90	\$4,414.00	\$4,414.00	\$4,608.00	4.4%	\$194.00
Unemployment Claims	\$1,410.24	\$369.00	\$0.00	\$0.00	0%	\$0.00
Long Term Disability	\$2,258.91	\$3,534.00	\$3,534.00	\$3,690.00	4.4%	\$156.00
Workers' Compensation	\$131,552.00	\$100,263.00	\$100,263.00	\$40,638.00	-59.5%	-\$59,625.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Uniform Allowance	\$1,140.00	\$1,140.00	\$1,140.00	\$2,280.00	100%	\$1,140.00
Office Supplies	\$505.97	\$1,509.00	\$1,509.00	\$1,509.00	0%	\$0.00
Safety Equipment/Clothing	\$1,136.50	\$2,010.00	\$2,010.00	\$2,010.00	0%	\$0.00
Minor Equipment	\$2,987.87	\$4,000.00	\$4,000.00	\$4,000.00	0%	\$0.00
Other Materials & Supplies	\$2,053.67	\$6,435.00	\$6,435.00	\$6,435.00	0%	\$0.00
Communication Services	\$181,556.35	\$232,905.00	\$232,905.00	\$246,075.00	5.7%	\$13,170.00
Printing & Binding	\$37.00	\$250.00	\$250.00	\$250.00	0%	\$0.00
Vehicle & Equipment Rental	\$89.56	\$540.00	\$540.00	\$650.00	20.4%	\$110.00
Software/Office Equip M&R	\$3,685.29	\$5,900.00	\$5,900.00	\$21,675.00	267.4%	\$15,775.00
M&R of Communication Equipment	\$1,111,232.11	\$429,767.00	\$1,171,081.40	\$410,995.00	-64.9%	-\$760,086.40
Electric Service	\$17,827.15	\$0.00	\$47,000.00	\$0.00	-100%	-\$47,000.00
Trans PS Radio and Tower Fund		\$422,238.00		\$416,821.00	N/A	\$416,821.00
Machinery & Equipment	\$0.00	\$21,814.76	\$0.00	\$0.00	0%	\$0.00
Software Purchases	\$16,880.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$392,338.90	\$419,453.00	\$419,453.00	\$405,711.00	-3.3%	-\$13,742.00
Salary Adjustments	\$0.00		\$0.00	-\$16,309.00	N/A	-\$16,309.00
Overtime	\$4,853.07	\$9,438.00	\$10,000.00	\$10,000.00	0%	\$0.00
Temporary & Part time Wages	\$14,375.58	\$24,950.00	\$24,950.00	\$25,699.00	3%	\$749.00
Out of Title Pay	\$3,228.87	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
Benefit Adjustments				-\$20,673.00	N/A	-\$20,673.00
Lagers Pension Contributions	\$44,700.72	\$54,541.00	\$54,541.00	\$57,226.00	4.9%	\$2,685.00
FICA Contributions	\$25,752.19	\$28,173.00	\$28,173.00	\$27,491.00	-2.4%	-\$682.00
FICA-FIM	\$6,022.66	\$6,589.00	\$6,589.00	\$6,430.00	-2.4%	-\$159.00
457 Employer Plan Match	\$1,560.00	\$3,277.00	\$3,722.00	\$6,453.00	73.4%	\$2,731.00
Health Insurance	\$64,748.54	\$85,859.00	\$85,859.00	\$112,796.00	31.4%	\$26,937.00
Dental Insurance	\$2,654.15	\$2,778.00	\$2,778.00	\$2,479.00	-10.8%	-\$299.00
Life Insurance	\$1,308.38	\$1,410.00	\$1,410.00	\$1,363.00	-3.3%	-\$47.00
Unemployment Claims	\$526.27	\$638.00	\$0.00	\$0.00	0%	\$0.00
Long Term Disability	\$781.41	\$1,129.00	\$1,129.00	\$1,091.00	-3.4%	-\$38.00
Workers' Compensation	\$40,475.00	\$30,581.00	\$30,581.00	\$8,868.00	-71%	-\$21,713.00
Car/Mileage Allowance	-\$635.85	\$0.00	\$0.00	\$0.00	0%	\$0.00
Office Supplies	\$3,400.31	\$500.00	\$500.00	\$500.00	0%	\$0.00
Minor Equipment	\$47.48	\$3,160.00	\$3,160.00	\$3,160.00	0%	\$0.00
Other Materials & Supplies	\$173.97	\$0.00	\$0.00	\$0.00	0%	\$0.00
Communication Services	\$880.18	\$894.00	\$894.00	\$894.00	0%	\$0.00
Printing & Binding	\$0.00	\$3.00	\$3.00	\$3.00	0%	\$0.00
Vehicle & Equipment Rental	\$2.47	\$0.00	\$0.00	\$0.00	0%	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Base Salary/Wage	\$456,887.46	\$452,771.00	\$477,771.00	\$556,923.00	16.6%	\$79,152.00
Police Incentive Pay	\$146,500.00	\$161,150.00	\$161,150.00	\$0.00	-100%	-\$161,150.00
Overtime	\$5,074.98	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
Out of Title Pay	\$486.75		\$0.00	\$0.00	0%	\$0.00
Police Lagers Contributions	\$139,039.22	\$180,225.00	\$180,225.00	\$173,943.00	-3.5%	-\$6,282.00
Lagers Pension Contributions	\$11,085.08	\$12,843.00	\$12,843.00	\$7,373.00	-42.6%	-\$5,470.00
FICA Contributions	\$5,582.83	\$6,270.00	\$6,270.00	\$3,337.00	-46.8%	-\$2,933.00
FICA-FIM	\$8,767.11	\$9,409.00	\$9,409.00	\$8,220.00	-12.6%	-\$1,189.00
457 Employer Plan Match	\$810.00	\$1,568.00	\$1,568.00	\$2,606.00	66.2%	\$1,038.00
Health Insurance	\$50,376.16	\$80,444.00	\$80,444.00	\$72,000.00	-10.5%	-\$8,444.00
Dental Insurance	\$1,290.30	\$1,139.00	\$1,139.00	\$1,276.00	12%	\$137.00
Life Insurance	\$1,463.62	\$1,605.00	\$1,605.00	\$1,354.00	-15.6%	-\$251.00
Long Term Disability	\$530.51	\$1,285.00	\$1,285.00	\$1,084.00	-15.6%	-\$201.00
Workers' Compensation	\$40,566.00	\$32,827.00	\$32,827.00	\$35,608.00	8.5%	\$2,781.00
Uniform Allowance	\$3,522.56	\$4,560.00	\$4,560.00	\$5,710.00	25.2%	\$1,150.00
Conference/Train/Travel	\$2,205.76	\$2,250.00	\$4,500.00	\$6,650.00	47.8%	\$2,150.00
Office Supplies	\$1,266.18	\$4,251.00	\$4,251.00	\$5,000.00	17.6%	\$749.00
Minor Equipment	\$4,306.51	\$1,155.00	\$1,155.00	\$1,155.00	0%	\$0.00
Other Materials & Supplies	\$75.00	\$12,600.00	\$12,500.00	\$9,250.00	-26%	-\$3,250.00
Professional Services	\$4,667.00	\$29,800.00	\$4,800.00	\$6,000.00	25%	\$1,200.00
Dues and Memberships	\$3,704.15	\$10,219.00	\$10,218.75	\$10,550.00	3.2%	\$331.25
Communication Services	\$798.31	\$2,093.00	\$2,093.40	\$2,093.00	0%	-\$0.40
Postage	\$2,537.61	\$2,747.00	\$2,747.00	\$2,747.00	0%	\$0.00
Printing & Binding	\$148.00	\$176.00	\$176.00	\$176.00	0%	\$0.00
Software/Office Equip M&R	\$9,224.38	\$111,263.00	\$111,262.89	\$115,362.00	3.7%	\$4,099.11
M&R of Bldg & Facilities	\$23,500.00	\$50,000.00	\$50,000.00	\$50,000.00	0%	\$0.00
Special Contributions/Services	\$496,960.88	\$511,000.00	\$511,000.00	\$18,000.00	-96.5%	-\$493,000.00
Other Services	\$2,000.00	\$6,000.00	\$6,000.00	\$523,600.00	8,626.7%	\$517,600.00
Debt Service - Principal	\$185,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Debt Service - Interest	\$8,325.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Other Debt Charges	\$3,830.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Judgement & Claims	\$194,563.10	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
Total General Fund:	\$23,870,349.83	\$23,901,949.62	\$22,561,730.74	\$15,179,576.00	-32.7%	-\$7,382,154.74
Public Safety Fund						
Base Salary/Wage	\$251,895.85	\$964,778.00	\$964,778.00	\$1,109,040.00	15%	\$144,262.00
Salary Adjustments	\$0.00	-\$259,920.00	-\$259,920.00	\$0.00	-100%	\$259,920.00
Overtime	\$19,161.31	\$50,000.00	\$50,000.00	\$50,000.00	0%	\$0.00
Temporary & Part time Wages	\$55,735.82	\$61,047.00	\$61,047.00	\$61,047.00	0%	\$0.00

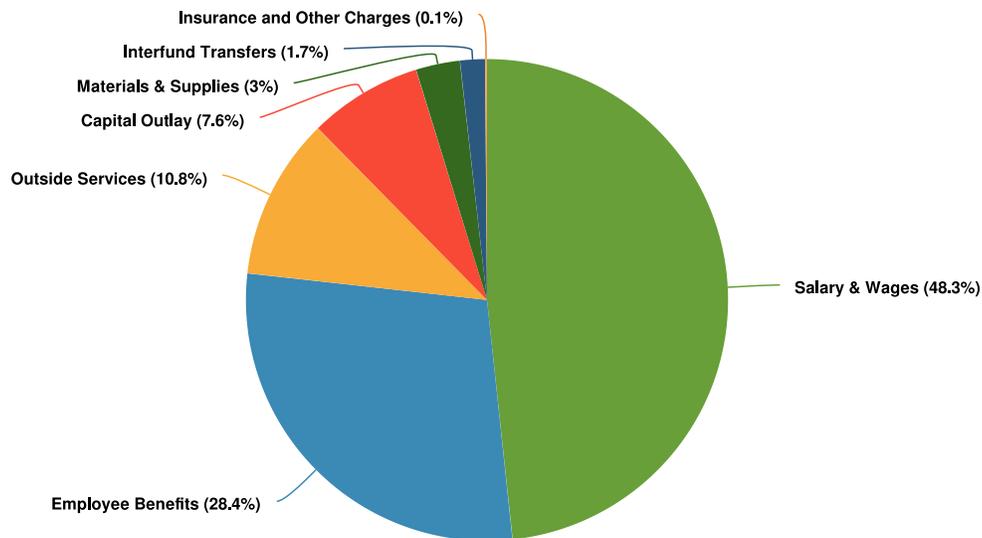
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Police Lagers Contributions	\$52,757.77	\$333,862.00	\$333,862.00	\$392,915.00	17.7%	\$59,053.00
Benefit Adjustments	\$0.00	-\$184,270.00	-\$184,270.00	\$0.00	-100%	\$184,270.00
Lagers Pension Contributions	\$4,244.32	\$0.00	\$0.00	\$0.00	0%	\$0.00
FICA Contributions	\$8,446.88	\$3,785.00	\$3,785.00	\$3,898.00	3%	\$113.00
FICA-FIM	\$4,683.60	\$15,600.00	\$15,600.00	\$17,718.00	13.6%	\$2,118.00
457 Employer Plan Match	\$945.00	\$7,038.00	\$7,038.00	\$13,030.00	85.1%	\$5,992.00
Health Insurance	\$43,244.38	\$188,892.00	\$188,892.00	\$230,642.00	22.1%	\$41,750.00
Dental Insurance	\$1,315.60	\$6,012.00	\$6,012.00	\$5,892.00	-2%	-\$120.00
Life Insurance	\$835.66	\$3,242.00	\$3,242.00	\$3,728.00	15%	\$486.00
Long Term Disability	\$431.88	\$2,596.00	\$2,596.00	\$2,983.00	14.9%	\$387.00
Workers' Compensation	\$100,103.00	\$72,403.00	\$72,403.00	\$79,261.00	9.5%	\$6,858.00
Uniform Allowance	\$3,182.50	\$18,240.00	\$18,240.00	\$22,800.00	25%	\$4,560.00
Conference/Train/Travel	\$29,813.86	\$19,000.00	\$23,000.00	\$23,000.00	0%	\$0.00
Safety Equipment/Clothing	\$29,934.70	\$30,400.00	\$30,400.00	\$30,400.00	0%	\$0.00
Minor Equipment	\$56,326.12	\$54,700.00	\$46,000.00	\$46,000.00	0%	\$0.00
Other Materials & Supplies	\$44,976.59	\$50,000.00	\$50,000.00	\$46,000.00	-8%	-\$4,000.00
Professional Services	\$2,554.00	\$2,984.00	\$2,984.00	\$2,984.00	0%	\$0.00
Software/Office Equip M&R	\$18,226.61	\$30,566.00	\$35,265.52	\$32,102.00	-9%	-\$3,163.52
M&R of Machinery & Equipment	\$3,114.12	\$1,360.00	\$1,360.00	\$1,360.00	0%	\$0.00
M&R of Motor Vehicles	\$22,083.85	\$27,127.00	\$27,127.10	\$17,127.00	-36.9%	-\$10,000.10
M&R of Communication Equipment	\$19,328.93	\$20,369.00	\$20,369.00	\$20,369.00	0%	\$0.00
Transfer to General Fund	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$0.00	-100%	-\$2,000,000.00
Transfer to Police Sales Tax	\$0.00	\$422,549.00	\$422,549.00	\$0.00	-100%	-\$422,549.00
Radio & Communication Equipmnt	\$34,750.00		\$0.00	\$0.00	0%	\$0.00
Total Public Safety Fund:	\$2,808,092.35	\$3,942,360.00	\$3,942,359.62	\$2,212,296.00	-43.9%	-\$1,730,063.62
Police Sales Tax Fund						
Base Salary/Wage	\$0.00			\$2,778,001.00	N/A	\$2,778,001.00
Salary Adjustments				-\$505,312.00	N/A	-\$505,312.00
Police Incentive Pay		\$0.00		\$177,650.00	N/A	\$177,650.00
Overtime	\$0.00			\$300,000.00	N/A	\$300,000.00
Police Lagers Contributions		\$0.00		\$1,103,666.00	N/A	\$1,103,666.00
Benefit Adjustments				-\$294,253.00	N/A	-\$294,253.00
FICA-FIM		\$0.00		\$47,207.00	N/A	\$47,207.00
457 Employer Plan Match	\$0.00			\$35,102.00	N/A	\$35,102.00
Health Insurance	\$0.00			\$560,882.00	N/A	\$560,882.00
Dental Insurance	\$0.00			\$15,304.00	N/A	\$15,304.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Life Insurance	\$0.00			\$9,413.00	N/A	\$9,413.00
Long Term Disability	\$0.00			\$7,474.00	N/A	\$7,474.00
Workers' Compensation	\$0.00			\$207,150.00	N/A	\$207,150.00
Uniform Allowance				\$52,440.00	N/A	\$52,440.00
Conference/Train/Travel	\$72,501.68	\$85,000.00	\$85,000.00	\$85,000.00	0%	\$0.00
Safety Equipment/Clothing	\$12,500.00	\$147,392.00	\$147,391.60	\$29,300.00	-80.1%	-\$118,091.60
Minor Equipment	\$9,764.00	\$0.00	\$0.00	\$12,350.00	N/A	\$12,350.00
Other Materials & Supplies	\$0.00	\$123,295.00	\$1,590.00	\$9,590.00	503.1%	\$8,000.00
Professional Services	\$11,831.00	\$22,500.00	\$22,500.00	\$22,500.00	0%	\$0.00
Recruitment Costs	\$15,062.94	\$24,350.00	\$24,350.00	\$24,350.00	0%	\$0.00
Advertising	\$0.00	\$1,164.00	\$1,164.00	\$1,164.00	0%	\$0.00
Software/Office Equip M&R	\$33,105.00	\$73,915.00	\$73,915.00	\$188,727.00	155.3%	\$114,812.00
M&R of Machinery & Equipment	\$1,185.59	\$3,000.00	\$3,000.00	\$2,720.00	-9.3%	-\$280.00
Transfer to General Fund	\$4,294,160.76	\$4,479,009.00	\$4,479,009.00	\$0.00	-100%	-\$4,479,009.00
Transfer to Public Safety Tax	\$901,837.00	\$1,283,305.00	\$1,283,305.00	\$0.00	-100%	-\$1,283,305.00
Motor Vehicles	\$254,187.99	\$1,290,700.00	\$1,290,700.00	\$1,744,865.00	35.2%	\$454,165.00
Machinery & Equipment	\$0.00	\$139,295.00	\$261,000.00	\$10,000.00	-96.2%	-\$251,000.00
Radio & Communication Equipmnt	\$70,779.60	\$75,000.00	\$75,000.00	\$103,884.00	38.5%	\$28,884.00
Total Police Sales Tax Fund:	\$5,676,915.56	\$7,747,925.00	\$7,747,924.60	\$6,729,174.00	-13.1%	-\$1,018,750.60
Radio Tower Maintenance Fund						
Vehicle & Equipment Rental	\$0.00	\$72,825.00		\$72,843.00	N/A	\$72,843.00
M&R of Communication Equipment	\$0.00	\$668,490.00		\$689,170.00	N/A	\$689,170.00
Electric Service	\$0.00	\$47,000.00		\$50,400.00	N/A	\$50,400.00
Insurance	\$0.00	\$20,536.00		\$21,128.00	N/A	\$21,128.00
Total Radio Tower Maintenance Fund:	\$0.00	\$808,851.00		\$833,541.00	N/A	\$833,541.00
Public Parking Fund						
Base Salary/Wage				\$80,963.00	N/A	\$80,963.00
Lagers Pension Contributions				\$11,092.00	N/A	\$11,092.00
FICA Contributions				\$5,020.00	N/A	\$5,020.00
FICA-FIM				\$1,174.00	N/A	\$1,174.00
Health Insurance				\$39,236.00	N/A	\$39,236.00
Dental Insurance				\$668.00	N/A	\$668.00
Life Insurance				\$272.00	N/A	\$272.00
Long Term Disability				\$218.00	N/A	\$218.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Workers' Compensation				\$1,619.00	N/A	\$1,619.00
Office Supplies				\$800.00	N/A	\$800.00
Safety Equipment/Clothing				\$1,334.00	N/A	\$1,334.00
Motor Fuel & Lubricants				\$608.00	N/A	\$608.00
Minor Equipment				\$10,600.00	N/A	\$10,600.00
Postage				\$1,300.00	N/A	\$1,300.00
Printing & Binding				\$500.00	N/A	\$500.00
Software/Office Equip M&R				\$1,996.00	N/A	\$1,996.00
M&R of Motor Vehicles				\$7,000.00	N/A	\$7,000.00
M&R of Communication Equipment				\$1,000.00	N/A	\$1,000.00
Towing Services				\$150.00	N/A	\$150.00
Total Public Parking Fund:				\$165,550.00	N/A	\$165,550.00
Total:	\$32,355,357.74	\$36,401,085.62	\$34,252,014.96	\$25,120,137.00	-26.7%	-\$9,131,877.96

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

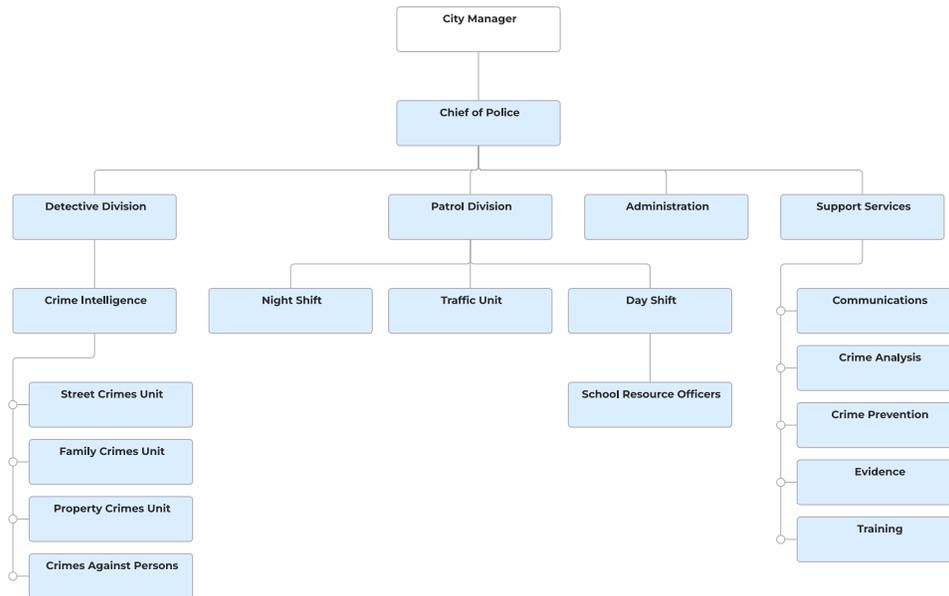


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$10,967,609	\$12,353,281	\$12,401,651	\$12,139,091	-2.1%	-\$262,560

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Employee Benefits	\$6,144,877	\$7,034,699	\$7,041,685	\$7,146,243	1.5%	\$104,558
Materials & Supplies	\$871,689	\$1,581,642	\$817,978	\$746,857	-8.7%	-\$71,121
Outside Services	\$2,227,079	\$2,630,122	\$2,603,684	\$2,724,998	4.7%	\$121,314
Capital Outlay	\$4,436,389	\$4,163,704	\$3,192,154	\$1,914,999	-40%	-\$1,277,155
Debt Charges	\$197,155	\$0	\$0	\$0	0%	\$0
Interfund Transfers	\$7,195,998	\$8,607,101	\$8,184,863	\$416,821	-94.9%	-\$7,768,042
Insurance and Other Charges	\$314,563	\$30,536	\$10,000	\$31,128	211.3%	\$21,128
Total Expense Objects:	\$32,355,358	\$36,401,086	\$34,252,015	\$25,120,137	-26.7%	-\$9,131,878

Police Department Organizational Chart

Police



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 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 multi-year strategic plan.
- Work with Division Commanders in setting annual goals and monitoring achievement.

Current Year's 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 to enhance our response to investigations.
- 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.
- 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.
- Conducted a comprehensive review and implementation of the department's first body-worn camera project.

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 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.
- Continue to move forward with our mission to become accredited with the Missouri Police Chief's Association.

Performance Statistics

- 289 "Use of Force" incidents reviewed.
- 54 pursuits reviewed.
- 27 documented complaints were investigated.
- 3,198 Part I crimes reported.
- 8373 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's 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 response with consideration to priority and/or pending calls for service.
- Continued work with the ongoing social issue associated with homelessness and utilizing 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 efforts supporting the larger Departmental mission towards recruitment and retention of officers. In 2024, 12 new officers joined the Patrol Division after training.
- Quality training for supervisors and other commissioned staff focused on skill development and career growth.
- Roll out of upgraded equipment – vehicles, fleet size improvements (in-progress), new firearms with optic platform, ms, and body camera/car camera technology.

Budget Challenges/Planned Initiatives

- Implement additional equipment technology with the new Taser 10 platform.
- Implement and maintain equipment needed to advance the objective of increased fleet size so that qualifying officers are assigned a vehicle. (in progress)
- Continued effort to work towards quality training for professional staff and officers of all ranks for skill development and career growth.
- Supervisory level restructure of Patrol Division personnel for improved delivery of policing services and shift management.
- Continued efforts to support the Department's objective of recruitment and retention.
- Continued and improved efforts towards leveraging social media to share information with citizens as well as positive image/branding towards recruitment/retention.
- Continue positive community interaction by participating in meetings with various citizens and business groups.

Performance Statistics

- 40,807 calls for service
- 23,291 self-initiated activities
- 1428 traffic crashes
- 10,361 written traffic contacts issued
- 4125 arrests
- 1758 incidents requiring School Resource Officer response.
- Average response time to priority calls - 10 min 27 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 victim's 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 with 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 the 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's Activity/Achievements

- The division coordinated a bi-weekly intel-sharing meeting between local, state and federal partners to expand cooperation to achieve crime reduction.
- A Case Analysis was conducted, and investigative assignments were changed to meet case load needs.
- A new polygraphist was selected to replace the current one lost to promotion.
- The recording system was updated to a more robust and reliable system.
- New servers were purchased for the ECU.

Budget Challenges / Planned Initiatives

- Personnel movement from the Detective Division continues to be a challenge, regarding tenure of staff and filling open positions.
- Members of the Detective Division will continue to work toward accomplishing the objectives established in the Department Strategic Plan that relate to our function.
- A redesign of the Street Crimes Unit is planned for this year to better serve the goal of violent crime reduction.

Performance Statistics

- 11,195 total reports reviewed.
- 80 cases were cleared by exception.
- 2,413 cases assigned.
- 353 cases were closed.
- 77 cases were referred to the City Prosecutor.
- 82 cases were referred to the State Prosecutor.
- 47 cases referred to "other."
- 35 cases referred to Juvenile.
- 48 cases were unfounded.
- 722 cases remain open.
- 617 cases were closed by arrest.
- 353 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 the 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 city prisoners.

Current Year's Activity/Achievements

- Secured state grant funding for NextGen911 call-handling equipment upgrade.
- Hosted National Night Out.
- Conducted 911 for Kids events.
- Completed our annual Citizens Police Academy
- Completed a procedural manual for jail operations
- Hosted a youth camp and the Junior Police Academy.
- Continued our fleet upgrades;
 - We received and outfitted new police vehicles with ARPA funding.
 - Secured funding and ordered another 21 marked police vehicles.
- Realigned staff to address position shortages by moving a police sergeant with IT training into the role of public safety network administrator.
- Secured funding for a new video evidence technician position to work with our new BWC and IVC systems.
- Secured funding for a crime analyst, and reassigned a police sergeant, allowing for a re-focus of duties.
- Purchased, issued, and trained new top-of-the-line duty firearms for all patrol officers.
- Purchased and implemented our new BWC and ICV systems from Utility.

Budget Challenges/Planned Initiatives

- Continuing upgrades to the communications center, new radio consoles, and infrastructure
- Plans to look at moving our CAD system to a cloud-based operation.
- Continuing to purchase and upgrade our fleet
- Purchasing new software for records to manage FOIA requests and for the training division.

Performance Statistics

- 150,326 incoming 911 and administrative calls answered.
- 92,576 police incidents.
- 17,341 records reports were reviewed and merged.
- 4,666 records of external requests processed.
- 12,425 arrest reports processed by records
- 9,366 evidence property intake.
- 6,825 evidence property disposed of.
- 866,970 miles driven by SJPD fleet.
- 84,887 gallons of fuel used.
- 842 vehicle maintenance orders completed.
- 3,013 prisoners booked.

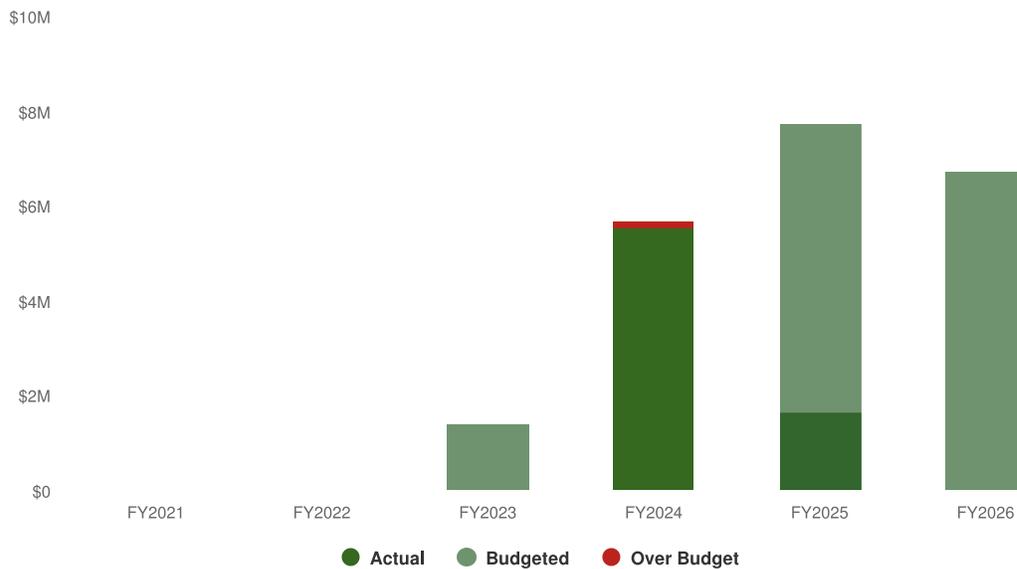
Police Sales Tax

In November 2022, voters approved a half-cent Police Sales Tax under a 20-year sunset clause. This tax will assist police funding and ensure sustainability of public safety.

Expenditures Summary

\$6,729,174 **-\$1,018,751**
 (-13.15% vs. prior year)

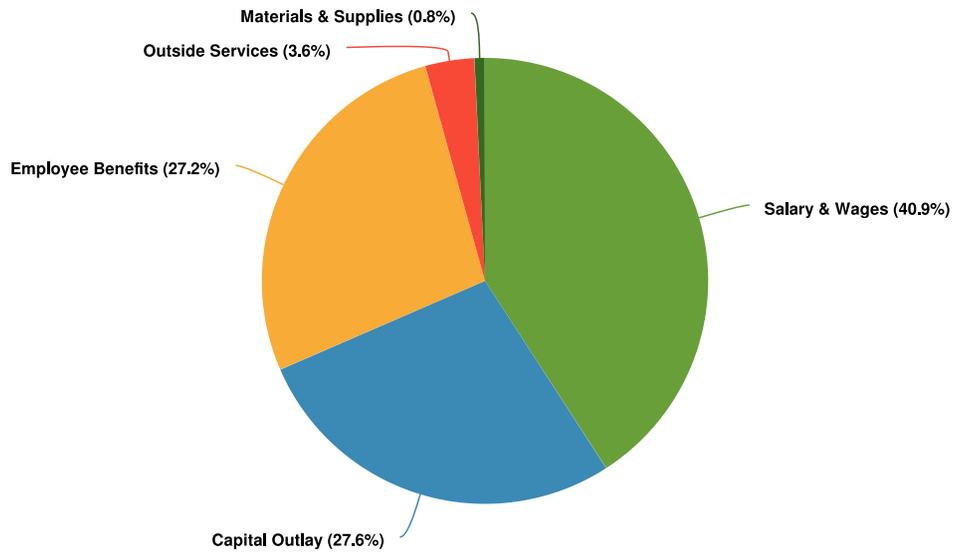
Police Sales Tax Proposed and Historical Budget vs. Actual



Previously, the City utilized a series of interfund transfers to support expenses paid out of one fund using the revenues recorded in other funds. To increase transparency, the City adopted a policy to minimize the use of interfund transfers and to record revenues and expenditures in their appropriate funds. This has resulted in marked decreases in budgeted revenues and expenditures by fund to align with this new policy. However, this methodology allows for a clearer understanding of how each fund supports each function. Ultimately, the budgeted amounts by function are consistent with prior years.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages						
Base Salary/Wage	\$0			\$2,778,001	\$2,778,001	N/A
Salary Adjustments				-\$505,312	-\$505,312	N/A
Police Incentive Pay		\$0		\$177,650	\$177,650	N/A
Overtime	\$0			\$300,000	\$300,000	N/A
Total Salary & Wages:	\$0	\$0		\$2,750,339	\$2,750,339	N/A
Employee Benefits						
Police Lagers Contributions		\$0		\$1,103,666	\$1,103,666	N/A
Benefit Adjustments				-\$294,253	-\$294,253	N/A
FICA-FIM		\$0		\$47,207	\$47,207	N/A
457 Employer Plan Match	\$0			\$35,102	\$35,102	N/A
Health Insurance	\$0			\$560,882	\$560,882	N/A
Dental Insurance	\$0			\$15,304	\$15,304	N/A
Life Insurance	\$0			\$9,413	\$9,413	N/A
Long Term Disability	\$0			\$7,474	\$7,474	N/A
Workers' Compensation	\$0			\$207,150	\$207,150	N/A
Uniform Allowance				\$52,440	\$52,440	N/A
Conference/Train/Travel	\$72,502	\$85,000	\$85,000	\$85,000	\$0	0%
Total Employee Benefits:	\$72,502	\$85,000	\$85,000	\$1,829,385	\$1,744,385	2,052.2%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Materials & Supplies						
Safety Equipment/Clothing	\$12,500	\$147,392	\$147,392	\$29,300	-\$118,092	-80.1%
Minor Equipment	\$9,764	\$0	\$0	\$12,350	\$12,350	N/A
Other Materials & Supplies	\$0	\$123,295	\$1,590	\$9,590	\$8,000	503.1%
Total Materials & Supplies:	\$22,264	\$270,687	\$148,982	\$51,240	-\$97,742	-65.6%
Outside Services						
Professional Services	\$11,831	\$22,500	\$22,500	\$22,500	\$0	0%
Recruitment Costs	\$15,063	\$24,350	\$24,350	\$24,350	\$0	0%
Advertising	\$0	\$1,164	\$1,164	\$1,164	\$0	0%
Software/Office Equip M&R	\$33,105	\$73,915	\$73,915	\$188,727	\$114,812	155.3%
M&R of Machinery & Equipment	\$1,186	\$3,000	\$3,000	\$2,720	-\$280	-9.3%
Total Outside Services:	\$61,185	\$124,929	\$124,929	\$239,461	\$114,532	91.7%
Capital Outlay						
Motor Vehicles	\$254,188	\$1,290,700	\$1,290,700	\$1,744,865	\$454,165	35.2%
Machinery & Equipment	\$0	\$139,295	\$261,000	\$10,000	-\$251,000	-96.2%
Radio & Communication Equipmnt	\$70,780	\$75,000	\$75,000	\$103,884	\$28,884	38.5%
Total Capital Outlay:	\$324,968	\$1,504,995	\$1,626,700	\$1,858,749	\$232,049	14.3%
Interfund Transfers						
Transfer to General Fund	\$4,294,161	\$4,479,009	\$4,479,009	\$0	-\$4,479,009	-100%
Transfer to Public Safety Tax	\$901,837	\$1,283,305	\$1,283,305	\$0	-\$1,283,305	-100%
Total Interfund Transfers:	\$5,195,998	\$5,762,314	\$5,762,314	\$0	-\$5,762,314	-100%
Total Expense Objects:	\$5,676,916	\$7,747,925	\$7,747,925	\$6,729,174	-\$1,018,751	-13.1%

Fire



Ivan Klippenstein
Fire Chief

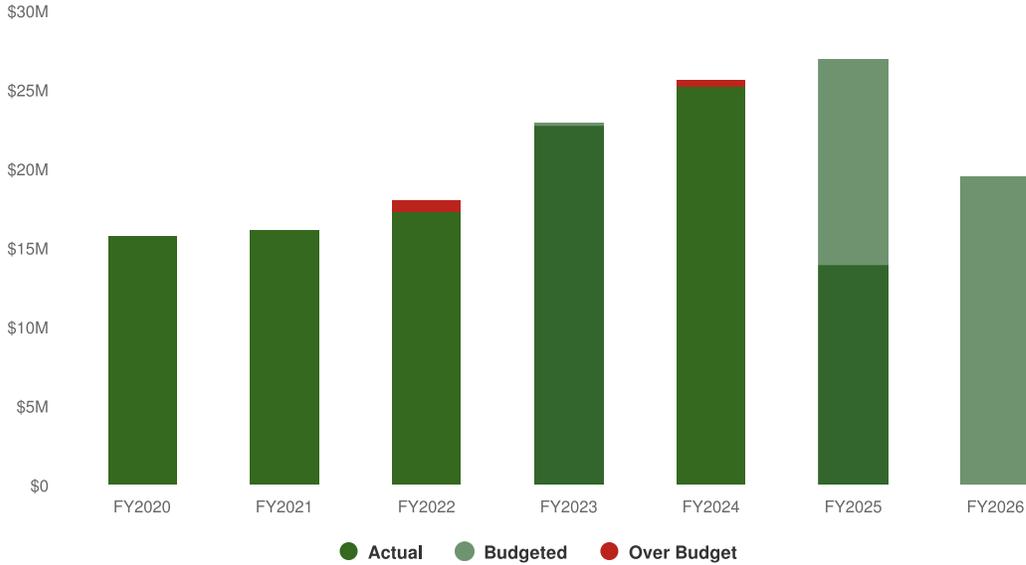
Programs within the department include:

- **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

\$19,502,562 **-\$7,478,160**
 (-27.72% vs. prior year)

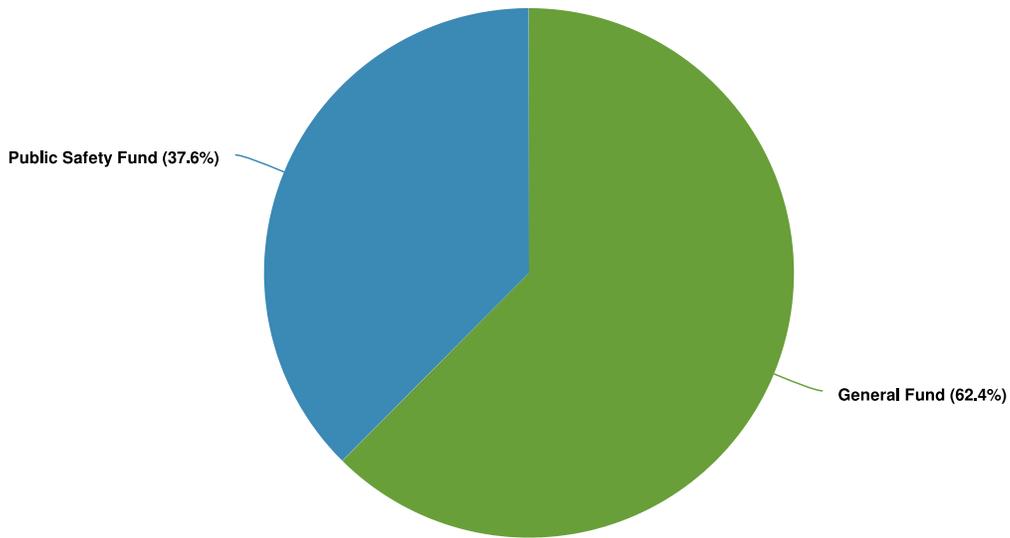
Fire Proposed and Historical Budget vs. Actual



Previously, the City utilized a series of interfund transfers to support expenses paid out of one fund using the revenues recorded in other funds. To increase transparency, the City adopted a policy to minimize the use of interfund transfers and to record revenues and expenditures in their appropriate funds. This has resulted in marked decreases in budgeted revenues and expenditures by fund to align with this new policy. However, this methodology allows for a clearer understanding of how each fund supports each function. Ultimately, the budgeted amounts by function are consistent with prior years.

Expenditures by Fund

2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
General Fund						
Base Salary/Wage	\$7,824,253.25	\$8,300,019.00	\$8,300,019.00	\$4,763,090.00	-42.6%	-\$3,536,929.00
Overtime	\$402,118.13	\$670,000.00	\$670,000.00	\$210,350.00	-68.6%	-\$459,650.00
FLSA Overtime	\$246,186.32	\$263,478.00	\$263,478.00	\$148,312.00	-43.7%	-\$115,166.00
Out of Title Pay	\$83,535.29	\$105,560.00	\$105,560.00	\$55,560.00	-47.4%	-\$50,000.00
Sick Leave Buy Back	\$1,072.79	\$735.00	\$2,080.00	\$0.00	-100%	-\$2,080.00
Lagers Pension Contributions	\$4,165,145.94	\$4,557,460.00	\$4,557,460.00	\$2,578,301.00	-43.4%	-\$1,979,159.00
FICA-FIM	\$122,175.48	\$135,416.00	\$135,416.00	\$75,072.00	-44.6%	-\$60,344.00
457 Employer Plan Match	\$41,085.00	\$44,688.00	\$44,688.00	\$74,271.00	66.2%	\$29,583.00
Health Insurance	\$1,158,543.13	\$1,263,918.00	\$1,263,918.00	\$684,000.00	-45.9%	-\$579,918.00
Dental Insurance	\$33,968.61	\$32,093.00	\$32,093.00	\$19,038.00	-40.7%	-\$13,055.00
Life Insurance	\$26,039.81	\$27,888.00	\$27,888.00	\$16,014.00	-42.6%	-\$11,874.00
Long Term Disability	\$12,261.90	\$22,327.00	\$22,327.00	\$12,805.00	-42.6%	-\$9,522.00
Workers' Compensation	\$900,432.00	\$885,343.00	\$885,343.00	\$501,270.00	-43.4%	-\$384,073.00
Uniform Allowance	\$176,312.50	\$180,000.00	\$180,000.00	\$85,500.00	-52.5%	-\$94,500.00
Fire EMT Allowance	\$26,000.00	\$30,250.00	\$30,250.00	\$14,250.00	-52.9%	-\$16,000.00
Janitorial Supplies	\$13,973.58	\$14,520.00	\$14,520.00	\$15,107.00	4%	\$587.00
Safety Equipment/Clothing	\$3,857.43	\$35,000.00	\$35,000.00	\$47,750.00	36.4%	\$12,750.00
Chemicals, Drugs, & Med Supply	\$0.00	\$2,000.00	\$2,000.00	\$1,000.00	-50%	-\$1,000.00
Minor Equipment	\$64,198.22	\$19,237.95	\$15,964.00	\$21,500.00	34.7%	\$5,536.00
Other Materials & Supplies	\$36,631.10	\$6,304.00	\$6,600.00	\$8,600.00	30.3%	\$2,000.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Professional Services	\$4,132.25	\$15,659.00	\$5,662.00	\$8,000.00	41.3%	\$2,338.00
Licenses/Permits/Recording Fee		\$60.00		\$0.00	N/A	\$0.00
M&R of Communication Equipment	\$46,852.93	\$3,550.00	\$3,550.00	\$3,550.00	0%	\$0.00
Solid Waste Disposal Services	\$4,800.00	\$4,969.00	\$4,969.00	\$4,969.00	0%	\$0.00
MO DNR Fees	\$4.22	\$10.00	\$10.00	\$10.00	0%	\$0.00
Other Services	\$0.00	\$2,296.00	\$2,000.00	\$4,000.00	100%	\$2,000.00
Judgement & Claims	\$508.74	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
Machinery & Equipment	\$1,179,775.70	\$276,726.05	\$0.00	\$100,000.00	N/A	\$100,000.00
Radio & Communication Equipmnt	\$374,467.66	\$0.00	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$274,751.85	\$267,857.00	\$267,857.00	\$262,258.00	-2.1%	-\$5,599.00
Overtime	\$15,974.04	\$23,032.00	\$23,045.00	\$24,197.00	5%	\$1,152.00
Out of Title Pay	\$0.00	\$13.00	\$0.00	\$0.00	0%	\$0.00
Sick Leave Buy Back		\$852.00	\$0.00	\$0.00	0%	\$0.00
Lagers Pension Contributions	\$135,504.15	\$141,960.00	\$141,962.00	\$142,655.00	0.5%	\$693.00
FICA-FIM	\$4,089.01	\$4,218.00	\$4,220.00	\$4,154.00	-1.6%	-\$66.00
457 Employer Plan Match	\$1,170.00	\$1,176.00	\$1,176.00	\$3,909.00	232.4%	\$2,733.00
Health Insurance	\$38,135.14	\$41,367.00	\$41,367.00	\$44,529.00	7.6%	\$3,162.00
Dental Insurance	\$910.80	\$738.00	\$738.00	\$1,002.00	35.8%	\$264.00
Life Insurance	\$861.33	\$901.00	\$901.00	\$882.00	-2.1%	-\$19.00
Long Term Disability	\$312.21	\$723.00	\$723.00	\$705.00	-2.5%	-\$18.00
Workers' Compensation	\$28,213.00	\$27,578.00	\$27,578.00	\$27,156.00	-1.5%	-\$422.00
Uniform Allowance	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	0%	\$0.00
Fire EMT Allowance	\$250.00	\$750.00	\$750.00	\$750.00	0%	\$0.00
Office Supplies		\$300.00		\$400.00	N/A	\$400.00
Minor Equipment	\$0.00	\$940.00	\$940.00	\$5,000.00	431.9%	\$4,060.00
Other Materials & Supplies	\$775.39	\$790.00	\$790.00	\$790.00	0%	\$0.00
Dues and Memberships	\$762.98	\$502.00	\$502.00	\$1,250.00	149%	\$748.00
Periodicals & Books	\$961.60	\$1,504.00	\$1,504.00	\$1,000.00	-33.5%	-\$504.00
Postage	\$271.22	\$323.00	\$323.00	\$400.00	23.8%	\$77.00
Printing & Binding				\$60.00	N/A	\$60.00
Gas Service				\$2,500.00	N/A	\$2,500.00
Electric Service				\$2,500.00	N/A	\$2,500.00
Water Service				\$1,200.00	N/A	\$1,200.00
Vehicle & Equipment Rental				\$180.00	N/A	\$180.00
Software/Office Equip M&R	\$0.00	\$19,052.00	\$6,025.00	\$15,945.00	164.6%	\$9,920.00
M&R of Bldg & Facilities			\$0.00	\$1,500.00	N/A	\$1,500.00
Base Salary/Wage	\$88,532.56	\$88,664.00	\$88,664.00	\$91,324.00	3%	\$2,660.00
Lagers Pension Contributions	\$43,967.68	\$43,268.00	\$43,268.00	\$45,479.00	5.1%	\$2,211.00
FICA-FIM	\$1,307.65	\$1,286.00	\$1,286.00	\$1,324.00	3%	\$38.00
457 Employer Plan Match	\$390.00	\$392.00	\$392.00	\$1,303.00	232.4%	\$911.00

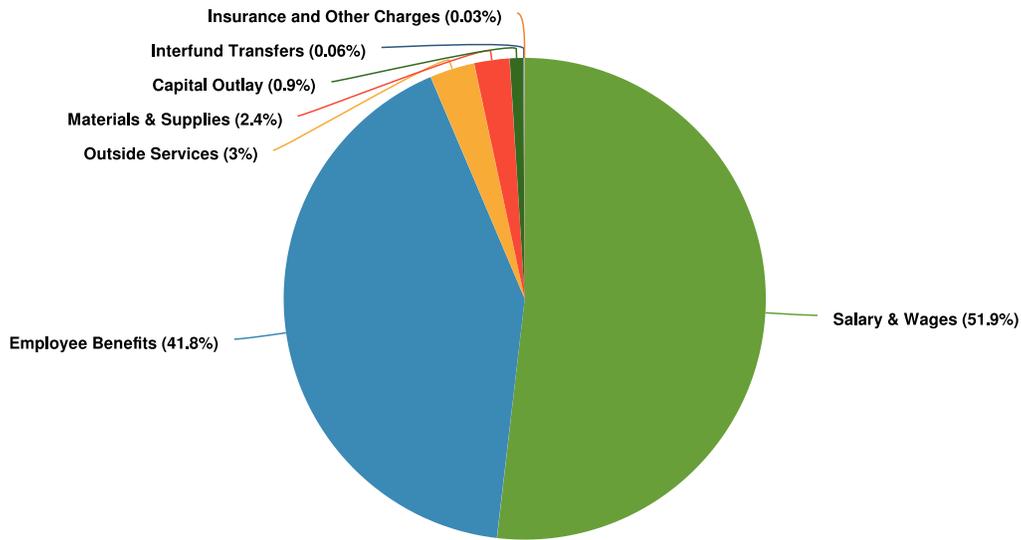
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Health Insurance	\$9,798.11	\$10,561.00	\$10,561.00	\$11,326.00	7.2%	\$765.00
Dental Insurance	\$303.60	\$334.00	\$334.00	\$334.00	0%	\$0.00
Life Insurance	\$295.92	\$298.00	\$298.00	\$307.00	3%	\$9.00
Long Term Disability	\$104.07	\$239.00	\$239.00	\$246.00	2.9%	\$7.00
Workers' Compensation	\$8,866.00	\$8,406.00	\$8,406.00	\$8,657.00	3%	\$251.00
Uniform Allowance	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%	\$0.00
Fire EMT Allowance	\$250.00	\$250.00	\$250.00	\$250.00	0%	\$0.00
Motor Fuel & Lubricants	\$1,471.34	\$1,490.00	\$1,490.00	\$1,800.00	20.8%	\$310.00
Minor Equipment	\$180.54	\$525.00	\$525.00	\$7,500.00	1,328.6%	\$6,975.00
Other Materials & Supplies	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0%	\$0.00
Communication Services	\$4,065.22	\$3,840.00	\$3,840.00	\$3,840.00	0%	\$0.00
M&R of Machinery & Equipment	\$22,389.96	\$24,630.00	\$24,630.00	\$24,630.00	0%	\$0.00
M&R of Motor Vehicles	\$736.50	\$232.00	\$232.00	\$232.00	0%	\$0.00
Electric Service	\$1,270.19	\$1,350.00	\$1,350.00	\$1,350.00	0%	\$0.00
Machinery & Equipment	\$0.00	\$34,000.00	\$0.00	\$0.00	0%	\$0.00
Radio & Communication Equipmnt	\$0.00	\$13,171.26	\$0.00	\$0.00	0%	\$0.00
Base Salary/Wage	\$111,282.40	\$115,814.00	\$115,814.00	\$121,283.00	4.7%	\$5,469.00
Overtime	\$5,362.97	\$4,000.00	\$4,000.00	\$4,800.00	20%	\$800.00
Sick Leave Buy Back		\$493.00		\$0.00	N/A	\$0.00
Lagers Pension Contributions	\$13,880.78	\$15,216.00	\$15,218.00	\$17,274.00	13.5%	\$2,056.00
FICA Contributions	\$7,152.63	\$7,428.00	\$7,429.00	\$7,818.00	5.2%	\$389.00
FICA-FIM	\$1,672.79	\$1,737.00	\$1,738.00	\$1,829.00	5.2%	\$91.00
457 Employer Plan Match	\$780.00	\$784.00	\$784.00	\$2,606.00	232.4%	\$1,822.00
Health Insurance	\$19,461.36	\$21,052.00	\$21,052.00	\$22,800.00	8.3%	\$1,748.00
Dental Insurance	\$607.20	\$471.00	\$471.00	\$668.00	41.8%	\$197.00
Life Insurance	\$369.14	\$390.00	\$390.00	\$407.00	4.4%	\$17.00
Long Term Disability	\$208.35	\$312.00	\$312.00	\$326.00	4.5%	\$14.00
Workers' Compensation	\$11,336.00	\$2,396.00	\$2,396.00	\$2,522.00	5.3%	\$126.00
Safety Equipment/Clothing		\$655.00	\$0.00	\$500.00	N/A	\$500.00
Motor Fuel & Lubricants	\$90,527.68	\$98,394.00	\$130,865.00	\$100,865.00	-22.9%	-\$30,000.00
Minor Equipment	\$23.81	\$10,000.00	\$10,000.00	\$10,000.00	0%	\$0.00
M&R of Bldg & Facilities	\$43,407.38	\$54,046.00	\$55,000.00	\$62,500.00	13.6%	\$7,500.00
M&R of Machinery & Equipment	\$14,363.08	\$24,800.00	\$25,000.00	\$34,000.00	36%	\$9,000.00
M&R of Motor Vehicles	\$171,102.83	\$180,740.00	\$180,740.00	\$198,789.00	10%	\$18,049.00
Towing Services	\$675.00	\$2,345.00	\$3,000.00	\$3,150.00	5%	\$150.00
Laundry Services	\$5,996.12	\$6,000.00	\$6,000.00	\$6,000.00	0%	\$0.00
Other Services	\$0.00	\$1,200.00	\$1,000.00	\$1,000.00	0%	\$0.00
Motor Vehicles	\$0.00		\$0.00	\$75,000.00	N/A	\$75,000.00
Machinery & Equipment	\$28,730.00	\$14,954.00	\$14,000.00	\$0.00	-100%	-\$14,000.00
Improv Other Than Buildings	\$0.00	\$113,000.00	\$113,000.00	\$0.00	-100%	-\$113,000.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Base Salary/Wage	\$189,531.59	\$196,862.00	\$196,862.00	\$202,767.00	3%	\$5,905.00
Overtime	\$1,134.36	\$1,500.00	\$1,500.00	\$1,770.00	18%	\$270.00
Lagers Pension Contributions	\$94,558.86	\$96,801.00	\$96,802.00	\$101,859.00	5.2%	\$5,057.00
FICA-FIM	\$2,783.44	\$2,876.00	\$2,878.00	\$2,966.00	3.1%	\$88.00
457 Employer Plan Match	\$780.00	\$784.00	\$784.00	\$2,606.00	232.4%	\$1,822.00
Health Insurance	\$19,461.36	\$20,985.00	\$20,985.00	\$22,734.00	8.3%	\$1,749.00
Dental Insurance	\$607.20	\$471.00	\$471.00	\$668.00	41.8%	\$197.00
Life Insurance	\$632.97	\$662.00	\$662.00	\$682.00	3%	\$20.00
Long Term Disability	\$208.14	\$531.00	\$531.00	\$545.00	2.6%	\$14.00
Workers' Compensation	\$19,029.00	\$18,805.00	\$18,805.00	\$19,390.00	3.1%	\$585.00
Uniform Allowance	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%	\$0.00
Fire EMT Allowance	\$500.00	\$500.00	\$500.00	\$500.00	0%	\$0.00
Minor Equipment	\$0.00	\$0.00	\$0.00	\$20,000.00	N/A	\$20,000.00
Other Materials & Supplies	\$1,942.13	\$1,889.00	\$1,889.00	\$1,889.00	0%	\$0.00
Professional Services	\$501.16	\$800.00	\$800.00	\$800.00	0%	\$0.00
Postage	\$10.75	\$100.00	\$0.00	\$250.00	N/A	\$250.00
Software/Office Equip M&R	\$37,074.44	\$30,000.00	\$30,000.00	\$30,973.00	3.2%	\$973.00
M&R of Machinery & Equipment	\$15,254.93	\$19,128.00	\$19,228.00	\$24,500.00	27.4%	\$5,272.00
Conference/Train/Travel		\$13,365.00		\$0.00	N/A	\$0.00
Minor Equipment		\$55,102.85	\$0.00	\$0.00	0%	\$0.00
Other Materials & Supplies		\$1,200.00		\$0.00	N/A	\$0.00
Software/Office Equip M&R		\$40,000.00		\$0.00	N/A	\$0.00
Base Salary/Wage	\$271,849.64	\$280,895.00	\$280,895.00	\$288,321.00	2.6%	\$7,426.00
Sick Leave Buy Back	\$1,040.00	\$1,500.00	\$1,500.00	\$1,500.00	0%	\$0.00
Retired Consultant's Pay	\$92,905.61	\$86,939.08	\$86,939.08	\$85,000.00	-2.2%	-\$1,939.08
Lagers Pension Contributions	\$115,597.61	\$121,776.14	\$121,776.00	\$127,825.00	5%	\$6,049.00
FICA Contributions	\$8,396.88	\$8,019.00	\$8,019.00	\$7,977.00	-0.5%	-\$42.00
FICA-FIM	\$3,501.07	\$5,334.00	\$5,334.00	\$5,414.00	1.5%	\$80.00
457 Employer Plan Match	\$780.00	\$784.00	\$784.00	\$3,909.00	398.6%	\$3,125.00
Health Insurance	\$27,933.94	\$31,179.00	\$31,179.00	\$33,913.00	8.8%	\$2,734.00
Dental Insurance	\$872.85	\$673.00	\$673.00	\$1,002.00	48.9%	\$329.00
Life Insurance	\$885.87	\$802.00	\$802.00	\$822.00	2.5%	\$20.00
Long Term Disability	\$286.96	\$642.00	\$642.00	\$658.00	2.5%	\$16.00
Workers' Compensation	\$29,094.00	\$22,611.00	\$22,611.00	\$24,067.00	6.4%	\$1,456.00
Uniform Allowance	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	0%	\$0.00
Fire EMT Allowance	\$250.00	\$250.00	\$250.00	\$500.00	100%	\$250.00
Conference/Train/Travel	\$6,319.35	\$21,000.00	\$21,000.00	\$89,000.00	323.8%	\$68,000.00
Office Supplies	\$2,954.52	\$5,059.00	\$6,000.00	\$6,180.00	3%	\$180.00
Minor Equipment	\$67.42	\$0.00	\$0.00	\$20,000.00	N/A	\$20,000.00
Other Materials & Supplies	\$75.00	\$641.00	\$0.00	\$3,975.00	N/A	\$3,975.00
Professional Services	\$3,827.75	\$4,000.00	\$4,000.00	\$4,800.00	20%	\$800.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Dues and Memberships	\$2,349.45	\$1,450.00	\$1,450.00	\$1,469.00	1.3%	\$19.00
Communication Services	\$13,000.29	\$10,540.00	\$10,540.00	\$10,540.00	0%	\$0.00
Postage	\$10.54	\$367.00	\$367.00	\$400.00	9%	\$33.00
Advertising	\$0.00	\$0.00	\$0.00	\$1,000.00	N/A	\$1,000.00
Printing & Binding	\$1,063.96	\$750.00	\$750.00	\$750.00	0%	\$0.00
Vehicle & Equipment Rental	\$4,423.60	\$4,440.00	\$4,440.00	\$4,080.00	-8.1%	-\$360.00
Gas Service	\$35,351.60	\$40,000.00	\$40,000.00	\$40,000.00	0%	\$0.00
Electric Service	\$53,972.72	\$53,565.00	\$60,317.00	\$60,314.00	0%	-\$3.00
Water Service	\$16,245.64	\$19,280.00	\$19,280.00	\$19,280.00	0%	\$0.00
Transfer to CIP Fund	\$12,426.00	\$12,426.00	\$12,426.00	\$12,426.00	0%	\$0.00
Insurance	\$0.00	\$4,000.00	\$4,000.00	\$0.00	-100%	-\$4,000.00
Total General Fund:	\$19,263,636.16	\$19,602,530.33	\$19,181,841.08	\$12,179,301.00	-36.5%	-\$7,002,540.08
Public Safety Fund						
Base Salary/Wage	\$0.00			\$3,552,410.00	N/A	\$3,552,410.00
Overtime	\$0.00			\$150,000.00	N/A	\$150,000.00
FLSA Overtime				\$100,000.00	N/A	\$100,000.00
Out of Title Pay				\$50,000.00	N/A	\$50,000.00
Lagers Pension Contributions	\$0.00			\$1,918,500.00	N/A	\$1,918,500.00
FICA-FIM	\$0.00			\$55,860.00	N/A	\$55,860.00
457 Employer Plan Match	\$0.00			\$82,089.00	N/A	\$82,089.00
Health Insurance	\$0.00			\$706,116.00	N/A	\$706,116.00
Dental Insurance	\$0.00			\$17,549.00	N/A	\$17,549.00
Life Insurance	\$0.00			\$11,903.00	N/A	\$11,903.00
Long Term Disability	\$0.00			\$9,276.00	N/A	\$9,276.00
Workers' Compensation	\$0.00			\$365,208.00	N/A	\$365,208.00
Uniform Allowance				\$94,500.00	N/A	\$94,500.00
Fire EMT Allowance				\$15,750.00	N/A	\$15,750.00
Safety Equipment/Clothing	\$121,868.95	\$115,000.00	\$115,000.00	\$115,000.00	0%	\$0.00
Minor Equipment	\$24,763.92	\$75,100.00	\$75,100.00	\$75,100.00	0%	\$0.00
Other Materials & Supplies	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	0%	\$0.00
Professional Services	\$17,595.78	\$3,000.00	\$3,000.00	\$3,000.00	0%	\$0.00
Software/Office Equip M&R	\$0.00	\$6,270.00	\$6,270.00	\$0.00	-100%	-\$6,270.00
Transfer to General Fund	\$6,229,647.00	\$7,598,511.00	\$7,598,511.00	\$0.00	-100%	-\$7,598,511.00
Total Public Safety Fund:	\$6,393,875.65	\$7,798,881.00	\$7,798,881.00	\$7,323,261.00	-6.1%	-\$475,620.00
Total:	\$25,657,511.81	\$27,401,411.33	\$26,980,722.08	\$19,502,562.00	-27.7%	-\$7,478,160.08

Expenditures by Expense Type

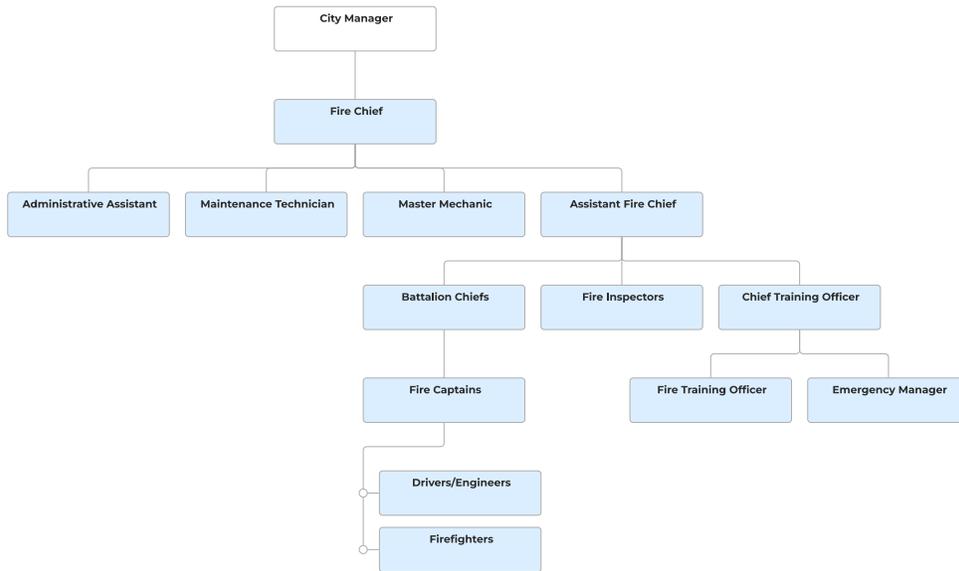
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$9,609,531	\$10,408,213	\$10,408,213	\$10,112,942	-2.8%	-\$295,271
Employee Benefits	\$7,336,641	\$7,894,464	\$7,881,110	\$8,147,527	3.4%	\$266,417
Materials & Supplies	\$363,311	\$446,148	\$418,683	\$464,956	11.1%	\$46,273
Outside Services	\$522,474	\$580,798	\$525,779	\$584,711	11.2%	\$58,932
Capital Outlay	\$1,582,973	\$338,851	\$14,000	\$175,000	1,150%	\$161,000
Capital Improvements	\$0	\$113,000	\$113,000	\$0	-100%	-\$113,000
Interfund Transfers	\$6,242,073	\$7,610,937	\$7,610,937	\$12,426	-99.8%	-\$7,598,511
Insurance and Other Charges	\$509	\$9,000	\$9,000	\$5,000	-44.4%	-\$4,000
Total Expense Objects:	\$25,657,512	\$27,401,411	\$26,980,722	\$19,502,562	-27.7%	-\$7,478,160

Fire Department Organizational Chart

Fire



Fire Core Services

Mission

To provide the citizens of the City of St. Joseph with premier fire and emergency services for the protection of life and property while maintaining the highest customer service to foster trust among the City and its citizens.

Core Services

Fire Administration

- 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.
- Ensure the completion of all Capital Improvement Program projects relevant to the Fire Department.
- Provide budgeting and oversight services to ensure fiscal responsibility.
- Act as a member of the Labor Negotiating Committee for the contract with Local 77.
- Seek external funding sources and apply for grant opportunities.

Fire Suppression

- Respond to all types of fire-related emergencies within the City and Fire Protection Districts.
- Implement special rescue operations in: Confined Space, Swift Water/River Rescue, Ice Rescue, Light Rescue, Rope & Trails, Extrication and Hazardous Materials Response.
- Maintain Mutual Aid Agreements with surrounding departments.

Fire Training

- Oversee various comprehensive training for all fire suppression personnel to coincide with ISO requirements.
- Increase the efficiency and effectiveness of the FD through the integration of new strategies, tactics, practices, better equipment and an increased awareness of new dangers as they evolve.
- Provide First Responder/EMT medical care training and maintain certifications.
- Provide specialized rescue training and improve firefighter safety.
- Provide orientation and training for new firefighters.
- Recruitment and retention of firefighters to ensure capable candidates to replenish retirements and retain quality firefighters.

Fire Prevention

- Provide fire inspections of all businesses inside the City within 2 years.
- Provide fire prevention education programming for all public schools K-12 and all schools K-4th grade as part of Fire Prevention week activities.
- Provide fire prevention activities for school-aged children through senior citizens upon request.
- Conduct investigations as to the source of all major fire incidents.

Fire Maintenance

- Reduce downtime for all front-line equipment by prioritizing immediate repair of front-line apparatus before reserving and staff vehicles, monthly preventative maintenance and manufacturer-recommended maintenance.
- Schedule and completion of annual pump, ladder and aerial ladder testing.
- Assist in the planning and specifications of new equipment and facilities.
- Complete building maintenance as needed/planned and prioritize the repairs of 10 buildings.

Emergency Management

- Plan and execute the emergency management program, both internally and externally, by working with City Staff, state and area governments, businesses and industry.
- Meet with local, state and federal emergency management officials to coordinate the City's emergency program.
- Prepare budget and various forms, documents, grants and reports for local, state and federal officials.
- Actively participate in all phases of the major program areas: Prevention, Protection, Mitigation, Response, and Recovery.
- Serve on multiple local and state-level committees related to emergency response.
- Assist with training first responders.

Current Year's Activity/Achievements

- The Fire Department received \$183,973.22 dollars in grants from over \$2,385,377 dollars applied for in 2024.
- The Fire Department has reached an agreement with the architect firm SEH to begin conceptual work on the new Fire Station 10 on the south side at three identified locations.
- Received 2 pumpers and 1 tele-squirt. This has had an immediate effect on our aging fleet. Purchased 1 new rescue truck to be constructed over the next 12 months. The new Ladder 5 is expected to be finished in June/July 2025.
- Narrowed the focus on ISO goals and became better prepared for our upcoming audit this year.
- Trained the department in swift water (river) rescue and technical rope rescue for the trails to better serve the community we protect.
- Completed year 2 of the fire turnout gear replacement program to meet NFPA guidelines and maximize firefighter safety.
- Assisting Technology Services with bringing fiber into all facilities.
- Acquired land for the future addition to Headquarters and work continues to satisfy EPA requirements.
- The FD continues to increase the number of certified EMT's; 114 of 131.
- After implementing a new training platform, firefighters reached a new high in training hours: 14,923 hours.
- Responded to over 16,000 alarms in 2024, leveling off our decade's trend of a significant rise in call volume.
- Implemented and trained on the new collapse zone, evacuation tone and rapid intervention team deployment SOG's for improved firefighter safety.
- Oriented and trained 7 new firefighters. Also, training 2 new fire inspectors after retirement from 2 of our 3 fire inspectors.
- Continued implementation of new alarm reporting, inventory management and inspection platforms.
- Maintained a fleet of 11 front-line apparatuses (2 ladders, 2 tele-squirts, 2 light rescues and 5 pumpers), 6 reserve apparatuses (1 tele-squirt, 1 light rescue and 4 pumpers), 7 trailers, 3 boats, 2 UTV's, 5 medical quick-response trucks and 11 staff vehicles.
- Maintained nine fire stations, fixed generators and outbuildings and assisted with fire prevention.
- Performed detailed review of businesses to create an inspection database.
- Assisted property maintenance with the identification and processing of dangerous buildings.
- Renewed EMPG fund, which reimburses the City for part of the Emergency Manager's compensation.

Budget Challenges/Planned Initiatives

- Continue to prepare for the ISO audit to be performed this year.
- Present a fleet replacement proposal to plan for the spread of financial burden while continuing to replace the aging fleet.
- Pursue grants through various local, state, and national funding opportunities.
- Continue to implement innovative methods and procedures to reduce cancer among our firefighters.
- 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.
- Pursue a partnership with MWSU or NCMC in the creation of a fire academy for local recruitment.
- This is a contract year, and negotiations continue with Firefighters Local 77.
- Serve on a federal task force to identify best practice for FD response to homelessness.
- Alerting/Dispatching program is to be implemented in the second quarter to improve response times, establish reliable redundancy and give our firefighters a clear and understandable narrative for response.
- Keep the public's trust by building a south end fire station according to the CIP plan.
- Fully implement the four new technology platforms: alarm reporting, inventory management, online training and inspection platforms.
- Begin to create specifications for a new ladder truck to serve the west side as part of the CIP plan (3-year build-time).
- Continue efforts to demolish property and install parking lots for the renovation of Fire Headquarters as part of the CIP plan.
- Meeting the rising demands and expectations of our community and partners while working within our budget.
- Hydrostatic tests of all SCBA cylinders will need to be conducted this year.
- Search for funding for a new SCBA cylinder air compressor fill station.
- Project management while maintaining and troubleshooting daily operations has been difficult with lean staff.
- Seek more credential training through MUFRTI and the State Fire Marshal's Office with more hands-on training at the tower (Hillyard's) and bringing in a mobile burn trailer.
- The continuing rise in costs of personal protective equipment and trucks makes it difficult to remain within the budget.

- Search for new space to house equipment located at fire prevention (Recycling Center) and discuss the need for a new facility maintenance building.
- Replacement of the HVAC system at fire station #6 and exterior door and apparatus heater at fire station 5.
- Replacement of concrete driveways at fire stations #4 and #5.
- Maintain the current level of staffing and service with rising demand and costs while remaining within our budget.
- Planning for the need to relocate EM equipment and resources from Belt Highway location.
- EMPC funding and grants continue to shrink.
- Continue to work with Staff and partners to improve and train in emergency notifications and EOC responses.
- Plan for upcoming events: Chiefs Camp, St Joseph Marathon and the Soccer World Cup.

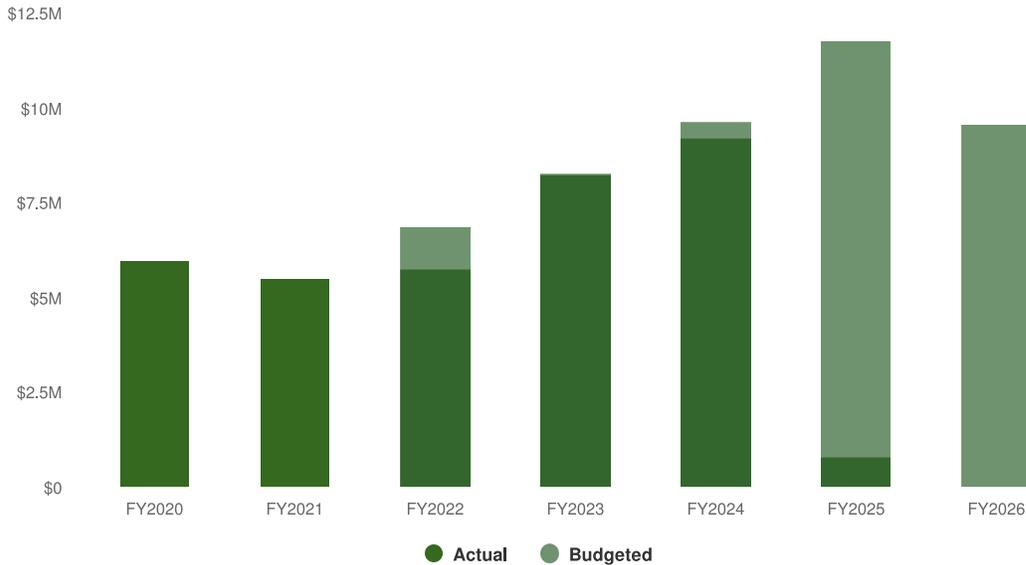
Public Safety Tax

In August 2013, voters approved a half-cent Public Safety Tax under a 20-year sunset clause. Revenue generated from the tax help fund additional police employees, public safety employee salaries and benefits, and public safety equipment and facilities.

Expenditures Summary

\$9,535,557 **-\$2,205,684**
 (-18.79% vs. prior year)

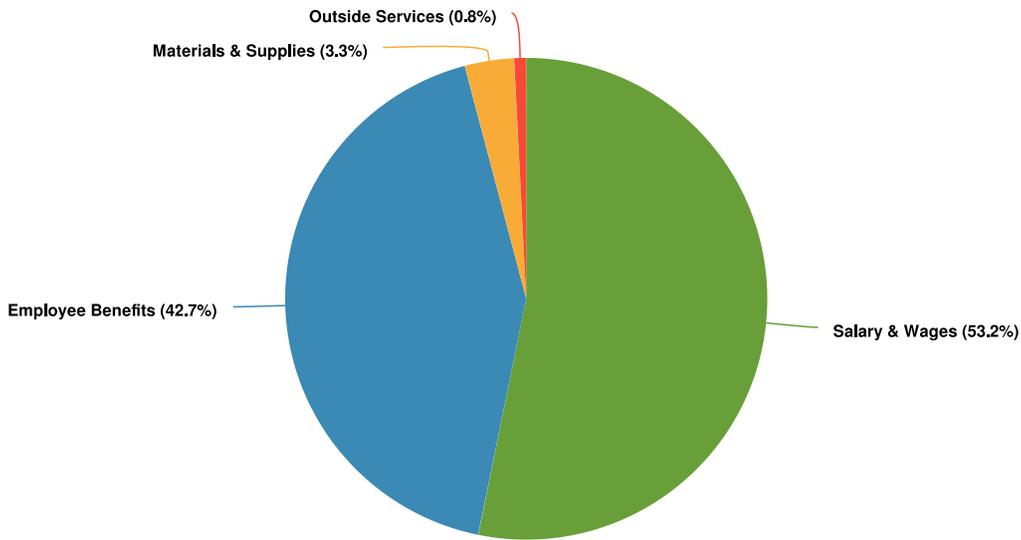
Public Safety Tax Proposed and Historical Budget vs. Actual



Previously, the City utilized a series of interfund transfers to support expenses paid out of one fund using revenues recorded in other funds. To increase transparency, the City adopted a policy to minimize the use of interfund transfers and to record revenues and expenditures in their appropriate funds. This has resulted in marked decreases in budgeted revenues and expenditures by fund to align with this new policy. However, this methodology allows for a clearer understanding of how each fund supports each function. Ultimately, the budgeted amounts by function are consistent with prior years.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Expense Objects						
Salary & Wages						
Base Salary/Wage	\$251,896	\$964,778	\$964,778	\$1,109,040	\$144,262	15%
Salary Adjustments	\$0	-\$259,920	-\$259,920	\$0	\$259,920	-100%
Overtime	\$19,161	\$50,000	\$50,000	\$50,000	\$0	0%
Temporary & Part time Wages	\$55,736	\$61,047	\$61,047	\$61,047	\$0	0%
Base Salary/Wage	\$0			\$3,552,410	\$3,552,410	N/A
Overtime	\$0			\$150,000	\$150,000	N/A
FLSA Overtime				\$100,000	\$100,000	N/A
Out of Title Pay				\$50,000	\$50,000	N/A
Total Salary & Wages:	\$326,793	\$815,905	\$815,905	\$5,072,497	\$4,256,592	521.7%
Employee Benefits						
Police Lagers Contributions	\$52,758	\$333,862	\$333,862	\$392,915	\$59,053	17.7%
Benefit Adjustments	\$0	-\$184,270	-\$184,270	\$0	\$184,270	-100%
Lagers Pension Contributions	\$4,244	\$0	\$0	\$0	\$0	0%
FICA Contributions	\$8,447	\$3,785	\$3,785	\$3,898	\$113	3%
FICA-FIM	\$4,684	\$15,600	\$15,600	\$17,718	\$2,118	13.6%
457 Employer Plan Match	\$945	\$7,038	\$7,038	\$13,030	\$5,992	85.1%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Health Insurance	\$43,244	\$188,892	\$188,892	\$230,642	\$41,750	22.1%
Dental Insurance	\$1,316	\$6,012	\$6,012	\$5,892	-\$120	-2%
Life Insurance	\$836	\$3,242	\$3,242	\$3,728	\$486	15%
Long Term Disability	\$432	\$2,596	\$2,596	\$2,983	\$387	14.9%
Workers' Compensation	\$100,103	\$72,403	\$72,403	\$79,261	\$6,858	9.5%
Uniform Allowance	\$3,183	\$18,240	\$18,240	\$22,800	\$4,560	25%
Conference/Train/Travel	\$29,814	\$19,000	\$23,000	\$23,000	\$0	0%
Lagers Pension Contributions	\$0			\$1,918,500	\$1,918,500	N/A
FICA-FIM	\$0			\$55,860	\$55,860	N/A
457 Employer Plan Match	\$0			\$82,089	\$82,089	N/A
Health Insurance	\$0			\$706,116	\$706,116	N/A
Dental Insurance	\$0			\$17,549	\$17,549	N/A
Life Insurance	\$0			\$11,903	\$11,903	N/A
Long Term Disability	\$0			\$9,276	\$9,276	N/A
Workers' Compensation	\$0			\$365,208	\$365,208	N/A
Uniform Allowance				\$94,500	\$94,500	N/A
Fire EMT Allowance				\$15,750	\$15,750	N/A
Total Employee Benefits:	\$250,004	\$486,400	\$490,400	\$4,072,618	\$3,582,218	730.5%
Materials & Supplies						
Safety Equipment/Clothing	\$29,935	\$30,400	\$30,400	\$30,400	\$0	0%
Minor Equipment	\$56,326	\$54,700	\$46,000	\$46,000	\$0	0%
Other Materials & Supplies	\$44,977	\$50,000	\$50,000	\$46,000	-\$4,000	-8%
Safety Equipment/Clothing	\$121,869	\$115,000	\$115,000	\$115,000	\$0	0%
Minor Equipment	\$24,764	\$75,100	\$75,100	\$75,100	\$0	0%
Other Materials & Supplies	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Materials & Supplies:	\$277,870	\$326,200	\$317,500	\$313,500	-\$4,000	-1.3%
Outside Services						
Professional Services	\$2,554	\$2,984	\$2,984	\$2,984	\$0	0%
Software/Office Equip M&R	\$18,227	\$30,566	\$35,266	\$32,102	-\$3,164	-9%
M&R of Machinery & Equipment	\$3,114	\$1,360	\$1,360	\$1,360	\$0	0%
M&R of Motor Vehicles	\$22,084	\$27,127	\$27,127	\$17,127	-\$10,000	-36.9%
M&R of Communication Equipment	\$19,329	\$20,369	\$20,369	\$20,369	\$0	0%
Professional Services	\$17,596	\$3,000	\$3,000	\$3,000	\$0	0%
Software/Office Equip M&R	\$0	\$6,270	\$6,270	\$0	-\$6,270	-100%
Total Outside Services:	\$82,903	\$91,676	\$96,376	\$76,942	-\$19,434	-20.2%
Capital Outlay						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Radio & Communication Equipmnt	\$34,750		\$0	\$0	\$0	0%
Total Capital Outlay:	\$34,750		\$0	\$0	\$0	0%
Interfund Transfers						
Transfer to General Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0	-\$2,000,000	-100%
Transfer to Police Sales Tax	\$0	\$422,549	\$422,549	\$0	-\$422,549	-100%
Transfer to General Fund	\$6,229,647	\$7,598,511	\$7,598,511	\$0	-\$7,598,511	-100%
Total Interfund Transfers:	\$8,229,647	\$10,021,060	\$10,021,060	\$0	-\$10,021,060	-100%
Total Expense Objects:	\$9,201,968	\$11,741,241	\$11,741,241	\$9,535,557	-\$2,205,684	-18.8%

Health



Debra Bradley
Health Director

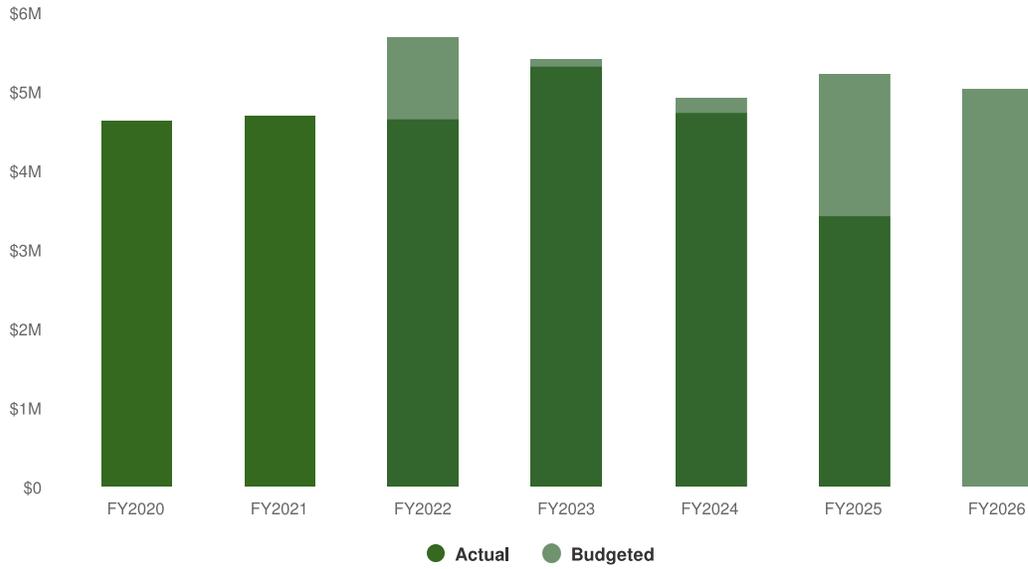
Programs within the department include:

- **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

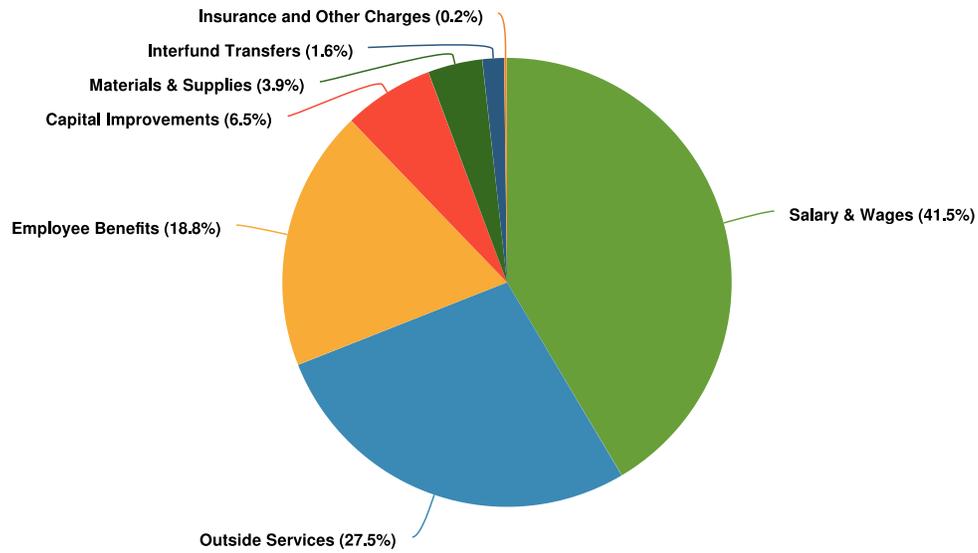
\$5,037,303 **-\$189,049**
(-3.62% vs. prior year)

Health Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

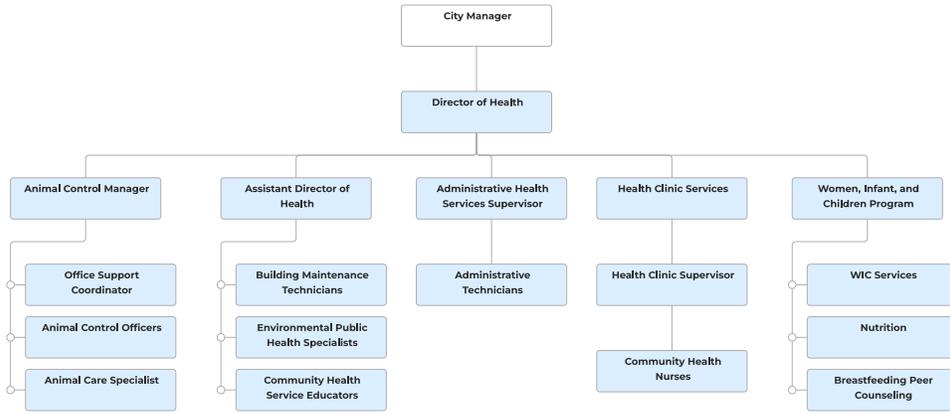
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$1,945,831	\$2,152,171	\$2,241,833	\$2,089,266	-6.8%	-\$152,567
Employee Benefits	\$813,309	\$918,941	\$874,440	\$946,550	8.2%	\$72,110
Materials & Supplies	\$112,709	\$390,832	\$115,513	\$198,485	71.8%	\$82,972
Outside Services	\$1,254,504	\$1,536,339	\$1,153,878	\$1,387,382	20.2%	\$233,504
Capital Improvements	\$0		\$0	\$327,500	N/A	\$327,500
Interfund Transfers	\$603,931	\$2,430,687	\$830,687	\$78,120	-90.6%	-\$752,567
Insurance and Other Charges	\$0	\$19,091	\$10,000	\$10,000	0%	\$0
Total Expense Objects:	\$4,730,285	\$7,448,062	\$5,226,351	\$5,037,303	-3.6%	-\$189,048

Health Organizational Chart

Health Department and Animal Control



Health Administration Core Services

Mission

To provide administrative services and management support to all health programs. Implementing program policy and legislative developments is 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

- Provides planning, evaluation, budgeting, coordination, and administrative support for all divisions of 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.
- Serves 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 115+ year-old building, and surrounding property, 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 disease.

Current Year's 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 approximately 15% of the budget revenues. Fees, Fines, Licenses and Permits accounted for 12% of total revenue.
- Utilizing grant funding opportunities, with no out-of-pocket costs to the City, we were able to accomplish the following:
 - Updates to the audio and visual equipment within the 2nd floor conference room at Patee Market. This is especially important as it is routinely used by City staff and outside entities to host community meetings, events, committees and coalitions, and educational opportunities, and the equipment has become antiquated and difficult to operate.
 - Updates to the Health Department's administrative and operations manual (policies and procedures).
 - Creation of a Public Health Strategic Plan to develop the vision and mission of the Health Department for the next 3-5 years, and to ensure alignment with Council goals and objectives during the same time period.

Budget Challenges/Planned Initiatives

- Contracts and grant 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 the 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.
 - Council awarded ARPA funds to the Health Department for major roof repairs that will commence in the Spring of 2025.
- 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

- 5,678 certified birth certificates were issued with August being the busiest month.
- 7,219 certified death certificates issued.
- Over \$158,399.44 generated in revenue from Vital Records.

- Grant funding provided over \$1,000,000 worth of community programming and services, educational and training opportunities, and other capabilities, not be possible without it.

Health Clinics Core Services

Mission

To provide citizens with public health 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.
- Low-cost tuberculin skin testing is 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 elevated levels greater than 3.5 mg/dl in any child under the age of 6 in Buchanan County and perform home visits with the 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 of all positive STI cases from all testing centers for all residents of Buchanan County.
- Offer knowledgeable resources to the community regarding infectious disease guidelines.

Current Year's Activity/Achievements

- Stuber Health Center (formerly Social Welfare Board) was allocated \$528,568.00 from the Health Department budget along with space, utilities, and some supplies, valued at \$127,597.20.
- The Center (The Samaritan Center) was allocated \$50,000.00 to provide Mental Health Services to community members.
- Monitored outbreaks of communicable diseases within the U.S. and correspond with overseeing entities to determine the risk level for our community.
- Continued 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.
- Continued pregnancy testing and prenatal case management and administered temporary Medicaid to pregnant women as applicable.
- Started an EMR (Electronic Medical Record) for the clinic to increase compliance and productivity.
- Performed 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.
- Increased demands for vaccinations, communicable diseases, and TB case management, which increases requirements for supplies.

Performance Statistics

- 4,601 children (2,116) and adults (2,485) received immunizations.
- 8,330 non-flu and 1,048 flu immunizations administered.
- 552 communicable disease reports were received - compared to 330 reports received in 2023 and 173 in 2022.
- 263 home visits were completed to address active TB cases - 94 home visits for LTBI cases.
- Administered 4,236 doses of medication for individuals with LTBI - compared to 1,727 doses in 2023.
- 277 TB skin tests and/or risk assessments performed in the clinic and 202 TB skin tests performed at outreach events.
- 133 women seen by Prenatal Services for pregnancy testing.
- 141 women were provided Temporary Medicaid

- o 327 office visits for STI testing and treatment - 272 blood tests for HIV/Syphilis - 305 urine tests for Chlamydia and Gonorrhea were completed.
- o 293 vaccinations were administered to the City of St. Joseph employees.
- o Administered blood draws for the St. Joseph Fire Department for OneTest Cancer Screenings to approximately 75 employees.

Community Health Core Services

Mission

To assess the health behavior outcomes of the community, develop strategies for health promotion, public education, and effective community messaging, 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.
- Administer grants, programs, workgroups, and initiatives to improve maternal and child health 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 disorders, specifically targeting youth, supporting a re-entry program, and coordination of the opioid settlement funds, as well as an Opioid Fatality Review Board.
- Identifying and bridging gaps in services; providing linkages to care and other resources; establishing strong partnerships in the community; and fostering data collection and dissemination.
- Manage social and paid media campaigns.
- Provide public information to the media regarding public health.

Current Year's 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, supported by the Maternal Child Health program, visit many local schools during Red Ribbon Week, educating students and offering activities to engage students towards substance-use prevention. In partnership with Mosaic Life Care, health educators also help with the 4th Grade Challenge. Additionally, staff trained for and created Parent Café events with community partners to further connections among parents.
- The health department continues to facilitate the Buchanan County Alliance 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 identify and complete budget and program deliverables for the following contracts: Baby and Me Tobacco Free, Overdose Data to Action and Maternal Child Health.
- 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 member 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. Staff managed billing, reconciliation (alongside Accounting staff), requests for Emergent Needs funding, the allocation of funding from newly settled lawsuits, and all other aspects of the Opioid Settlement Funds.
- Health Educators, along with several community partners, planned and hosted an ACEs & Mental Health Summit at the Fulkerson Center, on campus at Missouri Western State University on November 15th. ACEs (Adverse Childhood Experiences) influence and impact so many factors from birth through end of life and raising mental health awareness and reducing stigma are goals of some health department initiatives. This was an excellent training and education opportunity for HD staff and all attendees alike. Over 300 participants attended the event and staff received excellent, positive feedback regarding the Summit.

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 and paid media platforms, including the health department's page within the City's website, with useful, relevant health information.
- Two Health Educators 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.

- Staff applied for and received additional funding through our Overdose Data To Action (OD2A) grant, to work toward establishing a local Opioid Fatality Review (OFR) board. The Health Educators have been in contact with the Buchanan County Medical Examiner about this process and to invite his participation. We will be speaking to the Buchanan County Medical Society at their Spring meeting, to educate them and garner support and involvement from its members. Further, members of the ASAP Coalition and other
- The Maternal Child Health contract will expect a Community Health Needs Assessment with heavy participation from women of child-bearing age, young people, and children. This will be in addition to contract deliverables already established in a 5-year plan developed in 2021. The development, dissemination and analysis of this data will be time-consuming and potentially expensive.

Performance Statistics

- 21 health education opportunities were hosted and presented to the community.
- 3,378 children, youths and adults attended 42 community health promotion outreach events.
- 21 coalition/community meetings were coordinated and hosted with 423 participants in attendance.
- 14 press releases issued; 91 media contacts completed.
- 69 State of Missouri media notices disseminated.
- Successfully managed the health department's Facebook page to share public health information via 549 posts and 121,557 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 healthcare 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 of online resources and further nutrition education through the WIC website. <https://www.wichealth.org/> (<https://www.wichealth.org/>).

Current Year's Activity/Achievements

- Maintained two Registered Dietitians on staff.
- Provided a breastfeeding support line that is available from 7am to 9 pm daily.
- Added on-site group breastfeeding education classes 3 days a week, every other week.
- Collaborated with MOSAIC Life Care Hospital for a weekly breastfeeding support group.
- 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.
- Completed year two of administering the Missouri Department of Agriculture's Farmer's Market Nutrition Program.
- Sent three WIC staff members to Branson, MO for the state WIC conference in November.
- Sent a Designated Breastfeeding Expert/Nutritionist to the National WIC Association Breastfeeding conference in Baltimore, MD.

Budget Challenges/Planned Initiatives

- Maintain Breastfeeding Friendly WIC Clinic status.
- Our designated Breastfeeding Expert/Nutritionist, who is working towards becoming an International Board-Certified Lactation Consultant (IBCLC), to sit for the IBCLC exam in the Fall of 2025.
- Continue to 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.
- Draft a remote certification policy utilizing state WIC guidelines and submit it for approval.
- Budget Challenge: attract and retain quality candidates at the current salary rate.
- Budget Challenge: finding funding for training not covered by WIC, but will benefit the health department and the community WIC serves.

Performance Statistics

- 1,400 (average) participants over the last 12 months.
- 16,425 contacts for the year:
 - 4,564 women
 - 4,950 infants
 - 6,911 children
- Percentage of women on WIC in the City who has ever breastfed their infant was 73.4%; State rate is 74%.

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-thrus, 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 the Onsite Wastewater Treatment System (OWTS).
- Provides 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's Activity/Achievements

- Posted information and guidance for the newly enacted regulation 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 by the health department, and may be performed on-site for 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 553 non-food-related calls and 454 food-related calls.

Budget Challenges/Planned Initiatives

- Developed food handler training for the food establishment workforce. A basic food handling 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 (5-8% 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 were performed on food/drink establishments (614 routine, 66 follow-ups, 81 complaint inspections, 2 truck wrecks, 2 fires and 22 temporary events resulted in 165 temporary event inspections).
- 47 other inspections performed & contacts made (pre-opening walk-thru, plan review, final inspections, educational visits, etc.)
- 41 lodging inspections performed (11 routine, 3 follow-up and 27 complaints)
- 36 public, semi-private pools & spas inspected (28 routine, 11 follow-ups and 6 complaints). No fatal accident investigations are necessary; no fatal accidents occurred.
- 20 on-site Wastewater Treatment System (septic system) inspections (12 repair/replacement, 5 new systems; 2 preconstruction inspections, 3 complaint investigations).
- 20 tattoo artists were licensed.
- 35 childcare sanitation inspections completed (routine, follow-up)
- 2 basic food handler courses taught by 14 participants (14 basic level; 0 advanced level).

Animal Control Core Services

Mission

The St. Joseph Animal Shelter serves St. Joseph by providing care, comfort, and compassion to animals in need; and respected, responsible, and reliable animal control services with the community using humane and progressive practices.

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 website.
- 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 citywide 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's Activity/Achievements

- Changing our name from Animal Control and Rescue to Animal Services.
- Distributed Pet Hub high-tech digital licensing tags allow 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, maintains 14 dogs in training at the correctional facility, which utilizes offenders to train shelter dogs and improve their adoption outcomes.
- 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 lives of animals.
- Utilized appointment-based owner relinquishment of animals, allowing for detailed interviews and offering resources to keep animals in homes.
- Continue to work with the SJPD to transfer egregious abuse/cruelty cases to pursue felony charges.
- Continued partnership 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.
- Initiated an online licensing platform for pets, to increase accessibility to the community and operational efficiency.
- Implemented a progressive field services program offering free microchips in the field and increasing efforts to reunite dogs with their owners in the field.

Budget Challenges/Planned Initiatives

- Maintain existing services with shrinking revenues.
- Find creative ways to minimize vehicle repair and upkeep costs, in a safe and reasonable manner.
- Meet staff training needs with minimal effect on the budget.
- Work towards digitizing reports and transactions to reduce environmental waste.
- Transition to a new software platform to increase the quality of our records, reduce waste, and improve operations.

Performance Statistics

- 1,766 dogs received (1,079 which were strays) - 1,649 were adopted, redeemed, or placed in rescue.

- o 1002 cats were received(647 of which were strays) - 744 were adopted, redeemed, returned to field, or placed in rescue.
- o 6,743 complaints were investigated.
- o 618 vaccinations and191 microchips were performed at vaccination clinics.
- o 4,248 animal licenses were sold.
- o 222 dog bites reported.
- o 41 cat bites reported.

Parks & Recreation



Jeff Atkins

Director of Parks & Recreation

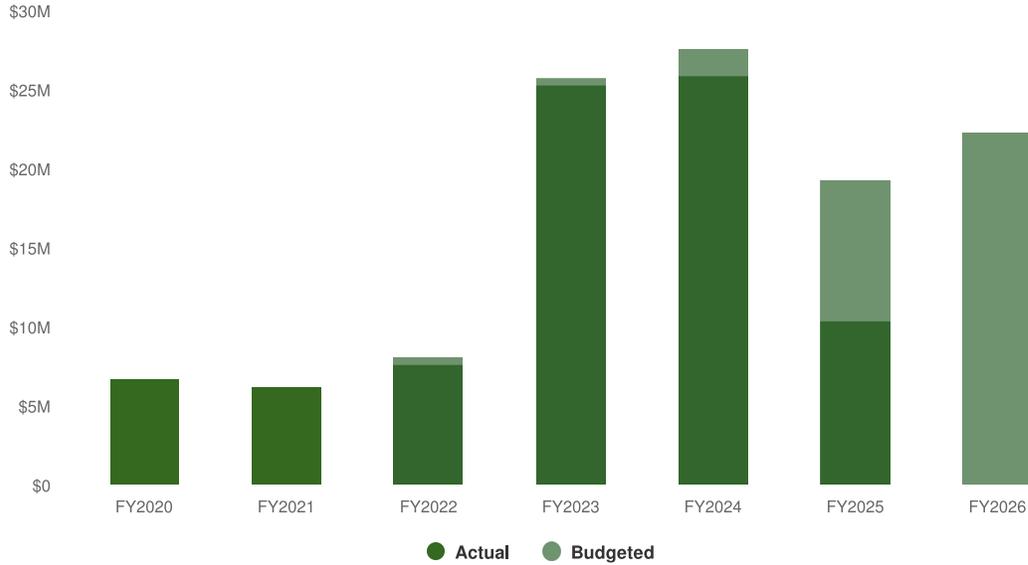
Programs within the department include:

- **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.
- **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.

Expenditures Summary

\$22,256,055
\$2,982,600
(15.48% vs. prior year)

Parks & Recreation Proposed and Historical Budget vs. Actual

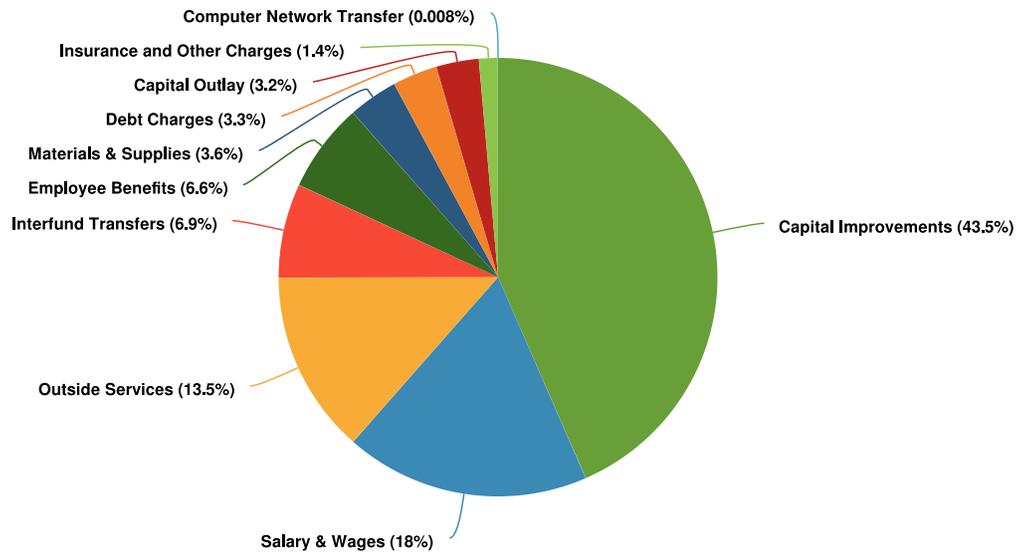


Expenditures by Fund

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
General Fund	\$8,903,234	\$8,449,184	\$8,147,722	\$9,075,194	11.4%	\$927,472
Parks Maintenance Fund	\$1,872,430	\$2,505,317	\$2,099,226	\$2,102,570	0.2%	\$3,344
Parks Sales Tax Fund	\$15,092,710	\$10,017,438	\$9,026,507	\$11,078,291	22.7%	\$2,051,784
Total:	\$25,868,374	\$20,971,939	\$19,273,455	\$22,256,055	15.5%	\$2,982,600

Expenditures by Expense Type

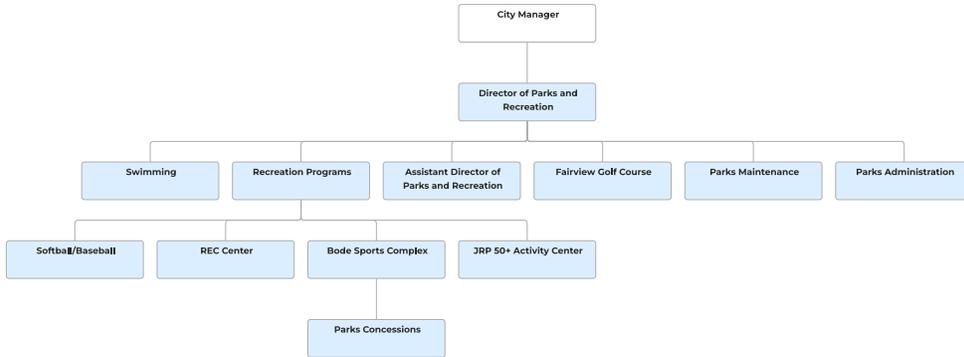
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$3,193,135	\$3,513,030	\$3,472,637	\$4,013,918	15.6%	\$541,281
Employee Benefits	\$1,123,287	\$1,250,693	\$1,270,528	\$1,469,291	15.6%	\$198,763
Materials & Supplies	\$579,334	\$677,254	\$684,291	\$811,904	18.6%	\$127,613
Outside Services	\$2,831,853	\$2,907,846	\$2,763,639	\$2,995,972	8.4%	\$232,333
Capital Outlay	\$2,143,194	\$849,149	\$637,150	\$702,182	10.2%	\$65,032
Capital Improvements	\$13,383,916	\$8,822,836	\$7,678,323	\$9,672,585	26%	\$1,994,262
Debt Charges	\$735,018	\$732,150	\$732,150	\$733,150	0.1%	\$1,000
Computer Network Transfer	\$1,422	\$3,056	\$3,056	\$1,699	-44.4%	-\$1,357
Interfund Transfers	\$1,612,122	\$1,874,580	\$1,690,336	\$1,546,673	-8.5%	-\$143,663
Insurance and Other Charges	\$265,091	\$341,345	\$341,345	\$308,682	-9.6%	-\$32,663
Total Expense Objects:	\$25,868,374	\$20,971,939	\$19,273,455	\$22,256,055	15.5%	\$2,982,600

Parks & Recreation Organizational Chart

Parks and Recreation Department



Parks & Recreation Administration Core Services

Mission

Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreation's strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- 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 the social media presence to promote parks, facilities, programs, activities, and events.

Current Year's Activity/Achievements

- 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 about 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 stormwater 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 to 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. Demands 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

Provide various recreational programs and activities for the community. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- Maintain and develop relationships with various user groups and community partners.
- 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 facility 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 ballfields and tennis courts.

Current Year's Activity/Achievements

- Partnered with St. Joseph Health Department to facilitate the St. Joe Fit program.
- Offered a 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.
- Partnered with the St Joseph Sports Commission to offer USTA youth tennis events as well as youth softball events.

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

Provide various recreational programs and activities for the community. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan
- Maintain and develop relationships with various user groups and community partners.
- Provide fitness, recreation, sports, education, and socialization opportunities.
- 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 facility and support staff for outside user groups hosting youth sports competitions.
- Recreational "open gym" opportunities for basketball, volleyball, and pickleball.
- Offers reservable gym time for competitive team practices.

Current Year's Activity/Achievements

- Increased the number of members using the 24-hour access cards to the fitness room.
- Participation in youth volleyball leagues continues to increase.
- 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 offerings 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 it.
- Staffing retainage and reliability issues create multiple challenges. Requirements for reliable staff to work more and cover gaps in schedule impact the 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.
- It will offer new programming in the form of pickleball tournaments throughout the summer.
- Will 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

Provide a variety of recreational programs and activities for the community. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- Maintain and develop relationships with various user groups and community partners.
- It provides recreational public skating sessions and private party opportunities for all ages.
- Provide ice time for figure skating organizations.
- Provide ice time for hockey teams.
- Provides figure skating and hockey classes in conjunction with the Learn to Skate USA program.
- Facilitate the Beyond Basic Skating program.
- Host St. Joseph Curling Club activities.
- Provide and maintain lighted outdoor basketball, pickleball, and Futsal courts for recreational and competitive activities.
- Provide facility and support staff for figure skating competitions and hockey tournaments.

Current Year's Activity/Achievements

- Continued to enhance the outdoor courts. Seven-court pickleball complex, four basketball courts and one Futsal (modified soccer) court, including a full skate park.
- The 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 grow participants with support from Bode Ice Arena staff.
- The recreation/education program continued in collaboration with the Remington Nature Center to provide organized groups the opportunity to receive a recreational and educational experience between the two facilities.
- Bode Ice Arena sponsors the Griffon Gliders youth figure skating program in conjunction with the local Figure Skating Club. There were two distinct figure skating teams this year.
- The Griffon Gliders hosted their annual Christmas Show, "Christmas Kisses and Candy Cane Wishes," with over 400 people in attendance at each show.
- Began a Skills and Drills Class.
- Hosted the annual Mayor's Children's Christmas Party.
- National Skating Month activities are held in January.
- Bode hosted the Figure Skating Club's annual ice show, "Beauty and the Beast: the Coldest Love Story Ever Told".
- Hosted the Midwest Figure Skating Council's Snowball Spectacular for the fourth season.

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 was installed at the end of 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

Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreation's strategic plan's five primary goals and provide quality services for our customers.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- Maintain and develop relationships with a variety of vendors and community partners.
- Provide a clean, safe, and customer-friendly environment.
- Offer outstanding customer service at all times.
- Offer fair and reasonable menu pricing.

Current Year's Activity/Achievements

- Operated and maintained six concession areas within the park system.
- Continued recycling in all areas of operation
- Kept waste and loss to a minimum.

Budget Challenges/Planned Initiatives

- Cost of goods continues to increase. Continue to seek the best offerings of products at reasonable costs.
- Staffing retainage and reliability issues create multiple challenges. Requirements for reliable staff to work more and cover gaps in schedules can impact other employees and the budget.
- Increase security for employees working in remote locations.

Swimming Core Services

Mission

Provide various aquatic recreational programs and activities for the community. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- Maintain and operate swimming pools at 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.
- 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 facility and support staff for high school and youth-level swim practices and meets.
- Provide space and staff for aqua fitness classes.

Current Year's 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.
- Increasing lifeguard inventory and skills levels for the second straight year.
- The city-facilitated Barracuda summer youth swim team had 25 swimmers, ages 5 and up.
- Enhanced customer check-in procedures at Krug, the Aquatic Park, and MWSU to allow staff to identify people using the pools in case of an emergency.
- Replaced the filter system at the Aquatic Park after they 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 1 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 schedule can impact the 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 in Hyde Park.
- Purchase new training equipment to meet current training guidelines and regulations.

Joyce Raye Patterson 50+ Activity Center Core Services

Mission

Provide various recreational programs and activities for St. Joseph's community 50 years and older. Support and strive towards achieving the City's adopted strategic plan. Support and engage the community in ways that back the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan
- Work in conjunction with the Senior Citizen's Foundation Inc. to provide capital improvements, equipment purchases, adequate services and programming.
- Maintain and develop relationships with various user groups and community partners and work with them to provide health and educational presentations and programming.
- Provide health, wellness, fitness, recreation, education, and socialization opportunities.
- Provide an active fitness center and weight room with various strength and cardio equipment.
- Provide various fitness classes for people with differing needs and abilities.
- Provide lunch food service through a full-service cafeteria Tuesday – Friday.
- Provide space for group activities, special events and meetings and a stage for performances.
- Provide a free lending library that also features public-use computers and free internet access.

Current Year's Activity/Achievements

- Overall attendance at the JRP increased 18% from the previous year.
- An increase in referrals from local physical therapy and cardiac rehabilitation facilities.
- Purchase of new fitness center equipment in the form of a glute machine, a dual lat pull down and row machine, and a dual pulley weight system.
- Hosted and facilitated an Active Aging Symposium, which included information on active aging, health, wellness, legal issues, and estate planning.
- Increased revenue was \$21,773.97 due to partnerships with Collette (trip commissions) and insurance reimbursement for memberships through Renew Active and Silver Sneakers programs.
- Completed a remodeling project on the south men's and women's restrooms, a CIP-funded project.
- Started a kitchen equipment replacement project made possible through the Park Sales Tax. All equipment is delivered, some has been installed with completion expected in early 2025.
- Added seven (7) new exercise classes and eight (8) new activities.
- Hosted two (2) application sessions for the Senior Farmer's Market Food Program in partnership with the University of Missouri Extension.
- Hosted two health fairs and a shot clinic for flu, COVID, and pneumonia vaccinations.
- Worked in conjunction with a contractor and the Senior Citizen's Foundation Inc., to replace one failed HVAC unit and repair one other failed HVAC unit.
- Hosted two Aging Symposiums that included a variety of presentations from area subject-matter experts.
- Hosted community partners who provided eight (8) grant-funded 6- and 8-week health and wellness sessions.

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.
- Completion of replacing of a significant amount of kitchen equipment funded by the Park Sales Tax.
- A planned sidewalk entry replacement project planned for completion during summer 2025.
- We have requested additional staffing to help cover customer service duties.

Civic Facilities



Mary Robertson
Civic Facilities Director

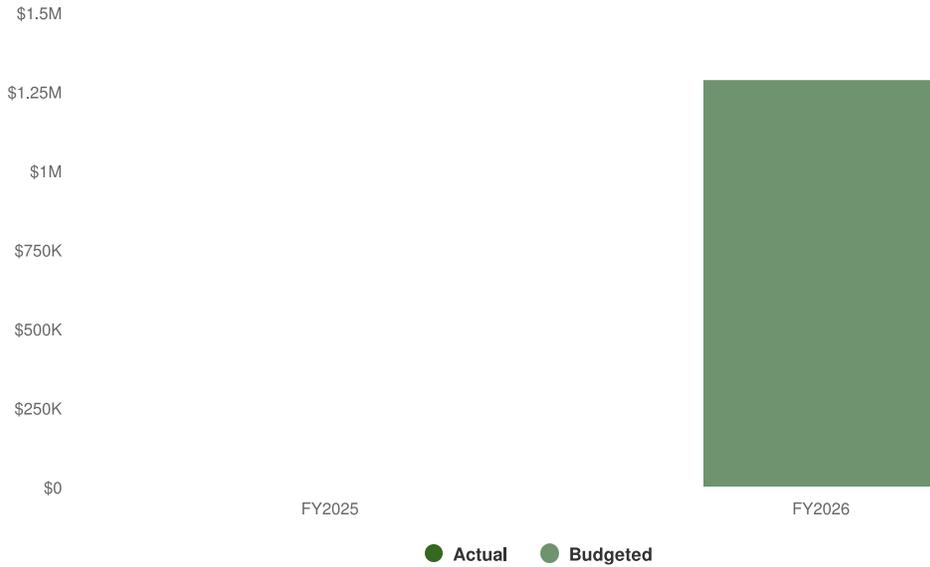
Programs within the department include:

- **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 them 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.
- **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 the 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.
- **2011 Transient Guest Tax** - Restricted Program is used to track the revenues 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. Revenues generated by hotels/motels outside the downtown area are dedicated to riverfront development projects.

Expenditures Summary

\$1,287,495 **\$1,287,495**
(100.00% vs. prior year)

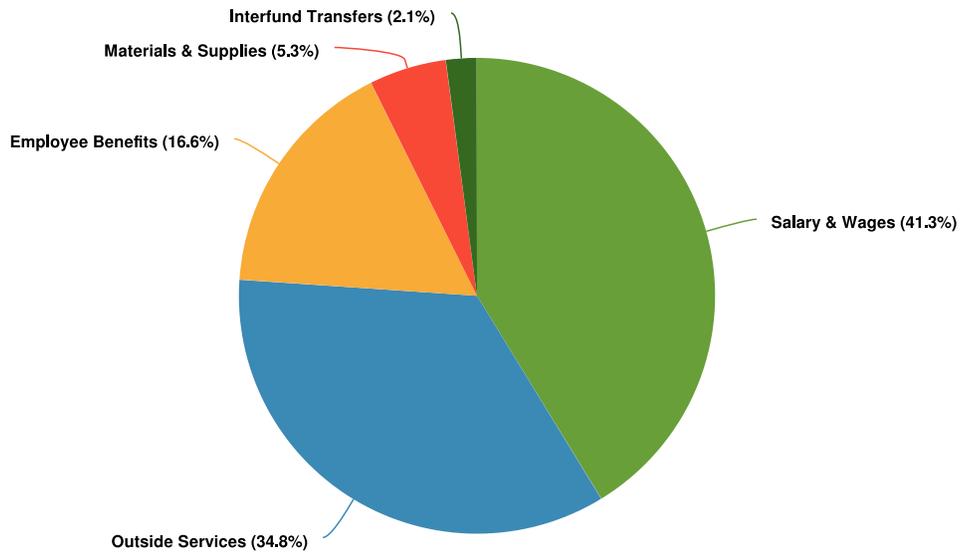
Civic Facilities Proposed and Historical Budget vs. Actual



Expenditures by Fund

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



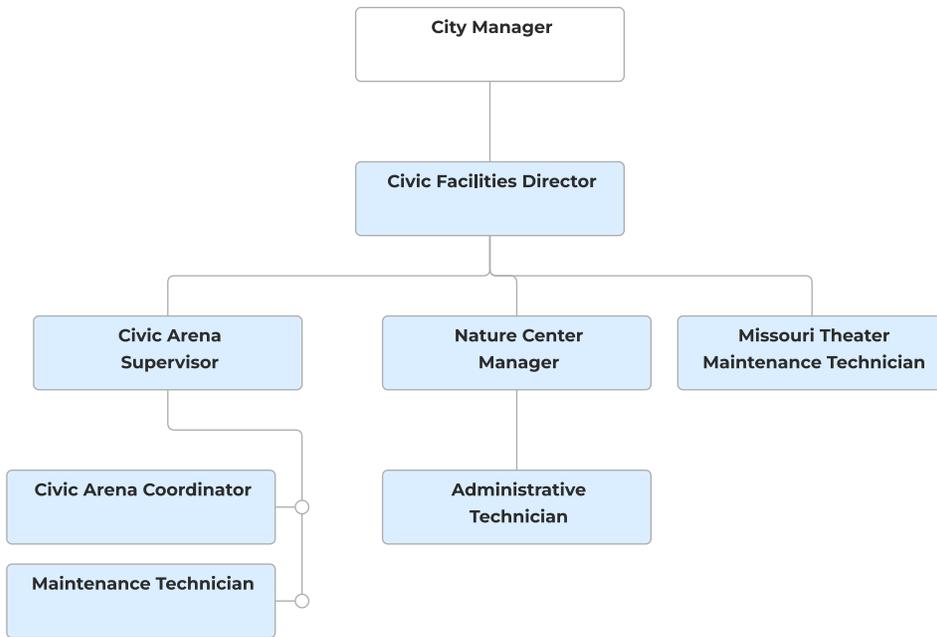
Name	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects			
Salary & Wages			
Base Salary/Wage	\$99,313	N/A	\$99,313
Temporary & Part time Wages	\$67,604	N/A	\$67,604
Base Salary/Wage	\$44,088	N/A	\$44,088
Base Salary/Wage	\$276,768	N/A	\$276,768
Overtime	\$500	N/A	\$500
Temporary & Part time Wages	\$43,040	N/A	\$43,040
Total Salary & Wages:	\$531,313	N/A	\$531,313
Employee Benefits			
Lagers Pension Contributions	\$13,606	N/A	\$13,606
FICA Contributions	\$10,349	N/A	\$10,349
FICA-FIM	\$2,420	N/A	\$2,420
457 Employer Plan Match	\$1,303	N/A	\$1,303
Health Insurance	\$22,652	N/A	\$22,652
Dental Insurance	\$668	N/A	\$668
Life Insurance	\$334	N/A	\$334
Long Term Disability	\$267	N/A	\$267
Workers' Compensation	\$3,338	N/A	\$3,338
Car/Mileage Allowance	\$350	N/A	\$350
Conference/Train/Travel	\$300	N/A	\$300
Lagers Pension Contributions	\$6,040	N/A	\$6,040

Name	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
FICA Contributions	\$2,733	N/A	\$2,733
FICA-FIM	\$639	N/A	\$639
457 Employer Plan Match	\$1,303	N/A	\$1,303
Health Insurance	\$11,326	N/A	\$11,326
Dental Insurance	\$334	N/A	\$334
Life Insurance	\$148	N/A	\$148
Long Term Disability	\$119	N/A	\$119
Workers' Compensation	\$882	N/A	\$882
Car/Mileage Allowance	\$350	N/A	\$350
Lagers Pension Contributions	\$37,916	N/A	\$37,916
FICA Contributions	\$19,828	N/A	\$19,828
FICA-FIM	\$4,637	N/A	\$4,637
457 Employer Plan Match	\$2,544	N/A	\$2,544
Health Insurance	\$58,897	N/A	\$58,897
Dental Insurance	\$1,139	N/A	\$1,139
Life Insurance	\$929	N/A	\$929
Long Term Disability	\$745	N/A	\$745
Workers' Compensation	\$6,396	N/A	\$6,396
Car/Mileage Allowance	\$875	N/A	\$875
Total Employee Benefits:	\$213,367	N/A	\$213,367
Materials & Supplies			
Office Supplies	\$1,100	N/A	\$1,100
Janitorial Supplies	\$3,500	N/A	\$3,500
Recreation Supplies	\$9,500	N/A	\$9,500
Minor Equipment	\$6,550	N/A	\$6,550
Materials/Supplies for Resale	\$13,000	N/A	\$13,000
Janitorial Supplies	\$3,500	N/A	\$3,500
Minor Equipment	\$1,000	N/A	\$1,000
Office Supplies	\$1,000	N/A	\$1,000
Janitorial Supplies	\$10,000	N/A	\$10,000
Chemicals, Drugs, & Med Supply	\$6,730	N/A	\$6,730
Motor Fuel & Lubricants	\$620	N/A	\$620
Minor Equipment	\$9,950	N/A	\$9,950
Other Materials & Supplies	\$1,238	N/A	\$1,238
Total Materials & Supplies:	\$67,688	N/A	\$67,688
Outside Services			
Dues and Memberships	\$280	N/A	\$280
Communication Services	\$8,663	N/A	\$8,663
Postage	\$47	N/A	\$47
Advertising	\$8,300	N/A	\$8,300
Printing & Binding	\$300	N/A	\$300
Electric Service	\$29,250	N/A	\$29,250

Name	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Water Service	\$2,110	N/A	\$2,110
Vehicle & Equipment Rental	\$250	N/A	\$250
Software/Office Equip M&R	\$4,645	N/A	\$4,645
M&R of Bldg & Facilities	\$47,000	N/A	\$47,000
Laundry Services	\$800	N/A	\$800
Other Services	\$2,200	N/A	\$2,200
Employment Services	\$4,800	N/A	\$4,800
Communication Services	\$4,200	N/A	\$4,200
Gas Service	\$24,720	N/A	\$24,720
Electric Service	\$23,040	N/A	\$23,040
Water Service	\$4,910	N/A	\$4,910
M&R of Bldg & Facilities	\$20,000	N/A	\$20,000
Solid Waste Disposal Services	\$1,380	N/A	\$1,380
Other Services	\$1,200	N/A	\$1,200
Employment Services	\$10,000	N/A	\$10,000
Dues and Memberships	\$1,900	N/A	\$1,900
Communication Services	\$15,741	N/A	\$15,741
Postage	\$500	N/A	\$500
Licenses/Permits/Recording Fee	\$4,204	N/A	\$4,204
Printing & Binding	\$160	N/A	\$160
Gas Service	\$30,500	N/A	\$30,500
Electric Service	\$126,730	N/A	\$126,730
Water Service	\$9,580	N/A	\$9,580
Vehicle & Equipment Rental	\$3,840	N/A	\$3,840
Software/Office Equip M&R	\$700	N/A	\$700
M&R of Bldg & Facilities	\$49,200	N/A	\$49,200
Laundry Services	\$1,090	N/A	\$1,090
Solid Waste Disposal Services	\$6,000	N/A	\$6,000
Total Outside Services:	\$448,240	N/A	\$448,240
Interfund Transfers			
Transfer to CIP Fund	\$5,860	N/A	\$5,860
Transfer to CIP Fund	\$21,028	N/A	\$21,028
Total Interfund Transfers:	\$26,888	N/A	\$26,888
Total Expense Objects:	\$1,287,495	N/A	\$1,287,495

Organizational Chart

Civic Facilities



Remington Nature Center Core Services

Mission

Engage visitors in history, nature, and cultural heritage. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks, Recreation & Civic Facilities' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks, Recreation, & Civic Facilities Department's strategic plan.
- Maintain and develop relationships with various groups, community partners, and nature center members.
- Showcase local and area natural and cultural history and biodiversity through displays, exhibits, and programs.
- Educate visitors on human impacts on the earth and ways to be positive stewards of the environment.
- Provide educational programming on various topics for people of all ages. Topics include birds, insects, animals, culture, and history.
- Maintain and display native fish species in the 7,000-gallon freshwater aquarium.
- Provide space for community partners, businesses, and private individuals for meetings, conferences, and parties.
- Operation of the gift shop with various educational and recreational items.
- Provide outreach programs to the St. Joseph community and surrounding areas.

Current Year's 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 a presence in the local museum/tourism community with involvement in the Museums Association of St. Joseph.
- Hosted over 250 events and rentals by continuing to provide quality meeting space for a variety of purposes.
- Worked through the planning and execution of outdoor landscape improvements which included emphasis on native plantings.
- Transitioning 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

- The increase in the 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 facility amenities such as sidewalks and ponds are becoming in disrepair and in need of funds to address issues.
- Staff are increasing programming options for visitors which should be attractive to school groups while increasing attendance and revenues.
- Update audiovisual equipment in the conference room.

Civic Arena Core Services

Mission

Host a variety of community programs and athletic events to support residents and local athletes while enhancing tourism. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks, Recreation & Civic Facilities' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks, Recreation, & Civic Facilities Department's strategic plan.
- Offers 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 concession 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's Activity/Achievements

- Hosted several local trade shows and events, including the dog show, farm show, antique show, food show, Women of Excellence Luncheon and 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 St. Joseph Sports Commission, 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 3rd Annual Holiday Hoops High School Basketball Tournament with a significant increase in participation.
- In support of St. Joseph Sports Commission, the arena hosted the 2nd Annual Bill Snyder Classic Division I Women's Basketball game: Kansas State versus Middle Tennessee.
- Continued to host bull riding and the Shriner's Circus.
- The initiation of a \$2 million restroom and plumbing renovation project, which includes all five public restroom areas and five locker room spaces. An architect was hired and projects are currently underway.
- Installation of the new arena outdoor signage has started and will be completed in spring 2025.
- Interior painting is nearly complete, with exterior painting scheduled to be completed in spring 2025.

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 and obtain new events. Some of these include indoor football, TNA Wrestling, Country Concert, Training Classes and more. Staff discussions with regional concert promoters to determine the feasibility of the arena to host mid-size music events is showing major progress.
- Enhance the business relationship with the new concession vendor to offer a better concession experience during large events.

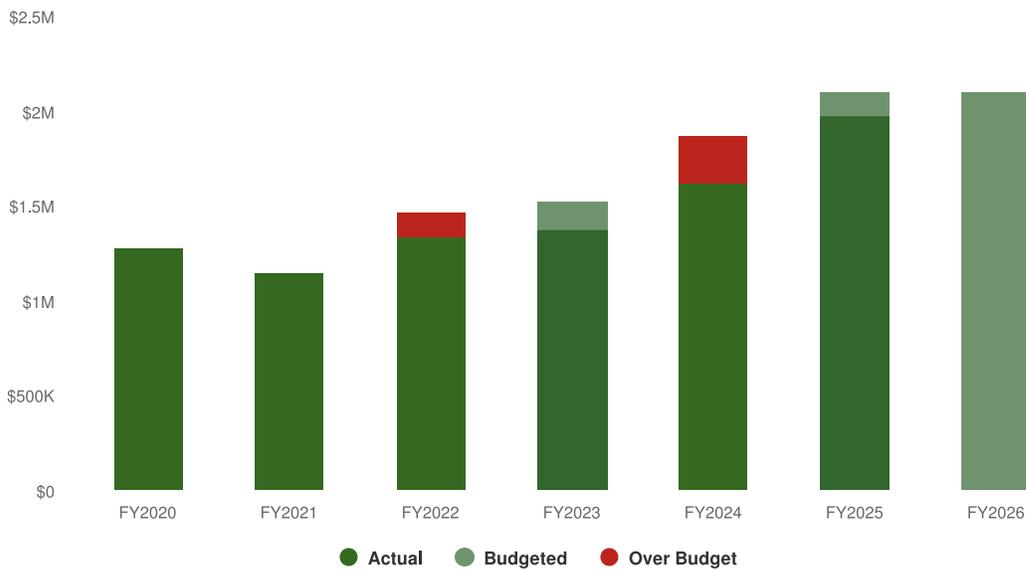
Parks Maintenance

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

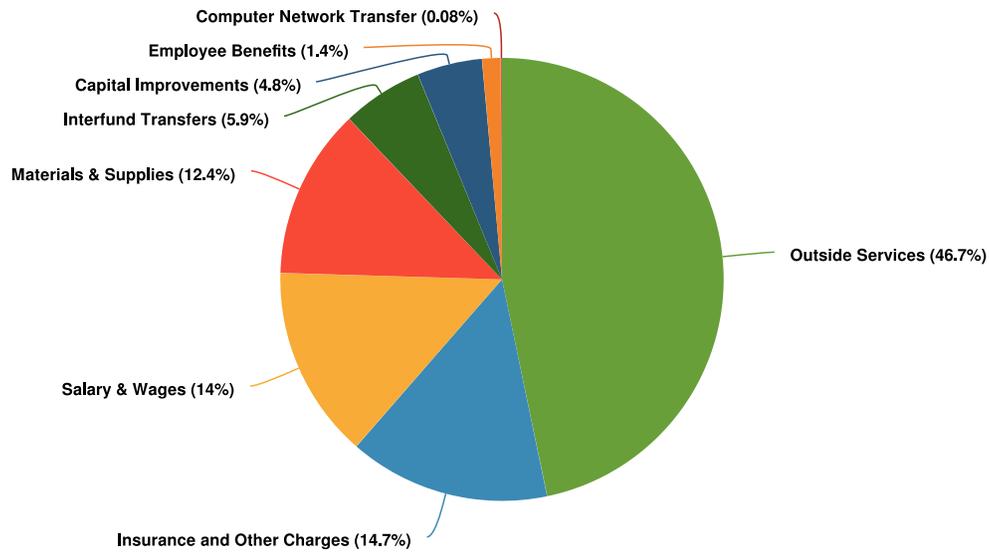
\$2,102,570 **\$3,344**
(0.16% vs. prior year)

Parks Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

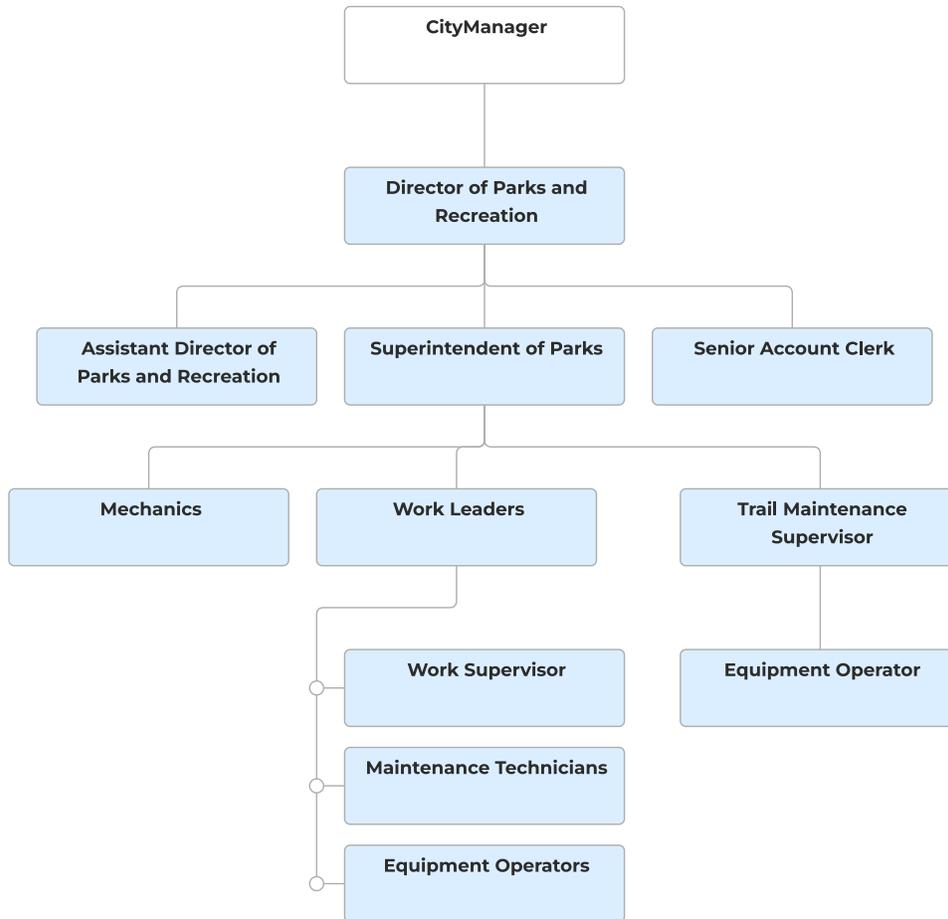
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$0		\$0	\$295,212	N/A	\$295,212
Employee Benefits	\$0	\$0	\$0	\$28,488	N/A	\$28,488
Materials & Supplies	\$228,685	\$242,120	\$254,860	\$261,360	2.6%	\$6,500
Outside Services	\$1,072,160	\$1,409,255	\$1,371,985	\$982,709	-28.4%	-\$389,276
Capital Improvements	\$175,000	\$381,561	\$0	\$100,000	N/A	\$100,000
Computer Network Transfer	\$1,422	\$3,056	\$3,056	\$1,699	-44.4%	-\$1,357
Interfund Transfers	\$130,071	\$127,980	\$127,980	\$124,420	-2.8%	-\$3,560
Insurance and Other Charges	\$265,091	\$341,345	\$341,345	\$308,682	-9.6%	-\$32,663
Total Expense Objects:	\$1,872,430	\$2,505,317	\$2,099,226	\$2,102,570	0.2%	\$3,344

Parks Maintenance Organizational Chart

Parks and Recreation Maintenance



Park Maintenance Core Services

Mission

Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreation's strategic plan's five primary goals while providing appropriate and timely maintenance.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- Maintain and develop relationships with various user groups, community partners, and volunteers.
- Maintain and improve the overall experience, accessibility, and enjoyment of the park system.
- 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's Activity/Achievements

- Continued to develop relationships with community partners. These relationships are integral to quality-of-life improvements in our community.
- Maintained a nine-day mowing cycle of the parkway, trails, and parks.
- Significant tree planting, maintenance, and removal activity.
- Maintenance of multiple landscape areas.
- Regular graffiti removal in all areas of the park system.
- Homeless mitigation activities include eviction notices and cleanup of homeless sites.
- 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 5 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 to 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 homelessness 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.

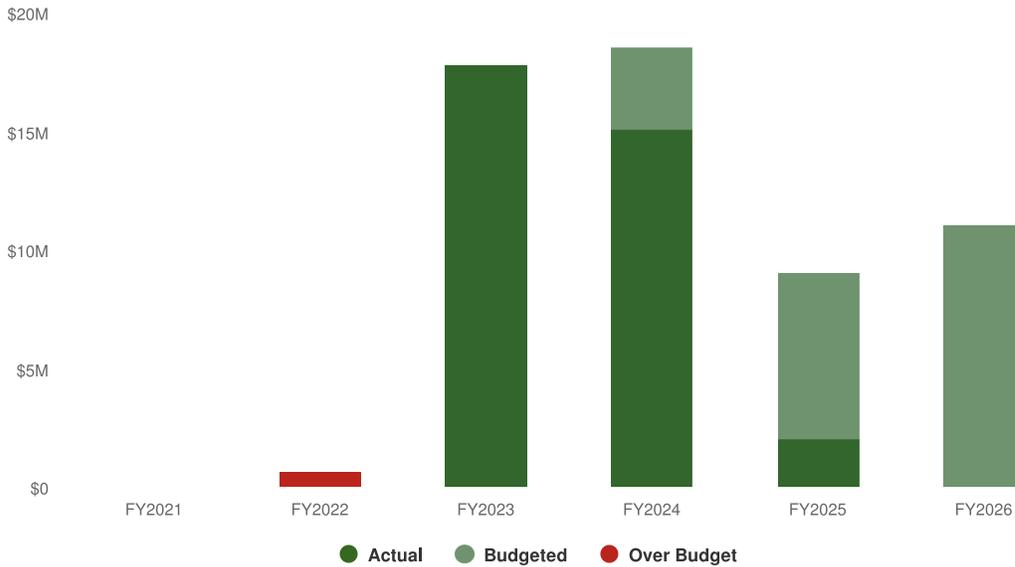
Parks Sales Tax

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

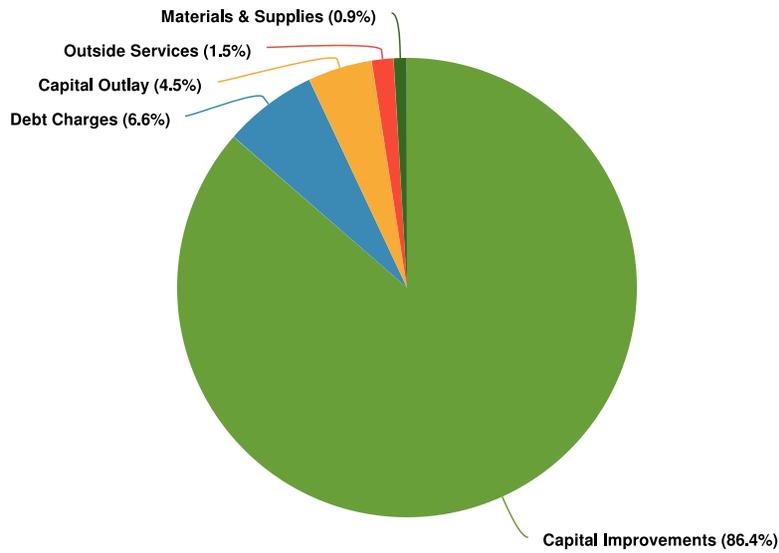
\$11,078,291
\$2,051,784
(22.73% vs. prior year)

Parks Sales Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Materials & Supplies	\$0	\$4,024	\$4,024	\$102,704	2,452.3%	\$98,680
Outside Services	\$303	\$0	\$0	\$170,000	N/A	\$170,000
Capital Outlay	\$1,629,114	\$811,999	\$600,000	\$499,852	-16.7%	-\$100,148
Capital Improvements	\$12,673,603	\$8,203,011	\$7,608,323	\$9,572,585	25.8%	\$1,964,262
Debt Charges	\$735,018	\$732,150	\$732,150	\$733,150	0.1%	\$1,000
Interfund Transfers	\$54,672	\$266,254	\$82,010	\$0	-100%	-\$82,010
Total Expense Objects:	\$15,092,710	\$10,017,438	\$9,026,507	\$11,078,291	22.7%	\$2,051,784

Golf



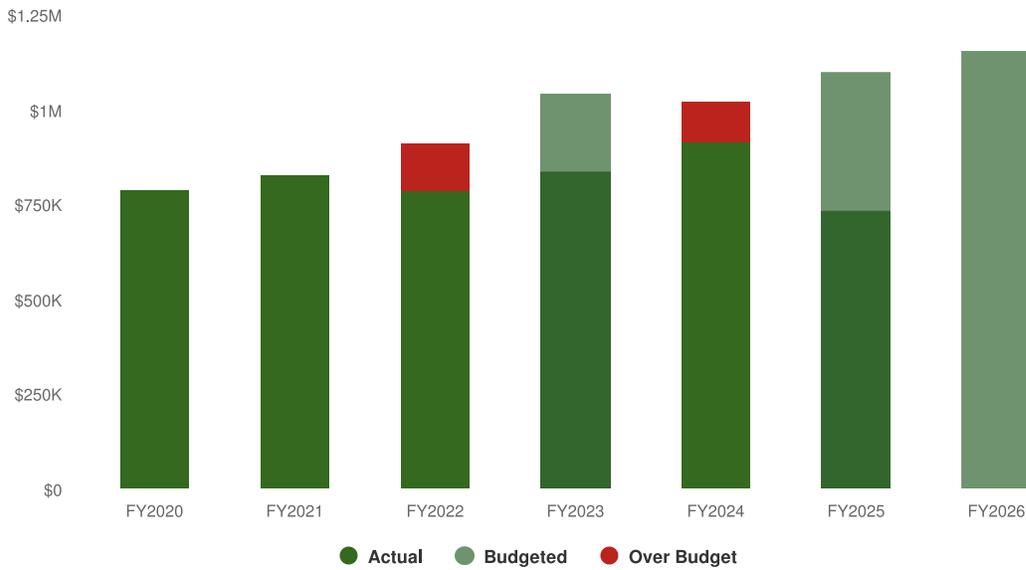
Jeremy Weiss
Golf Course Manager

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

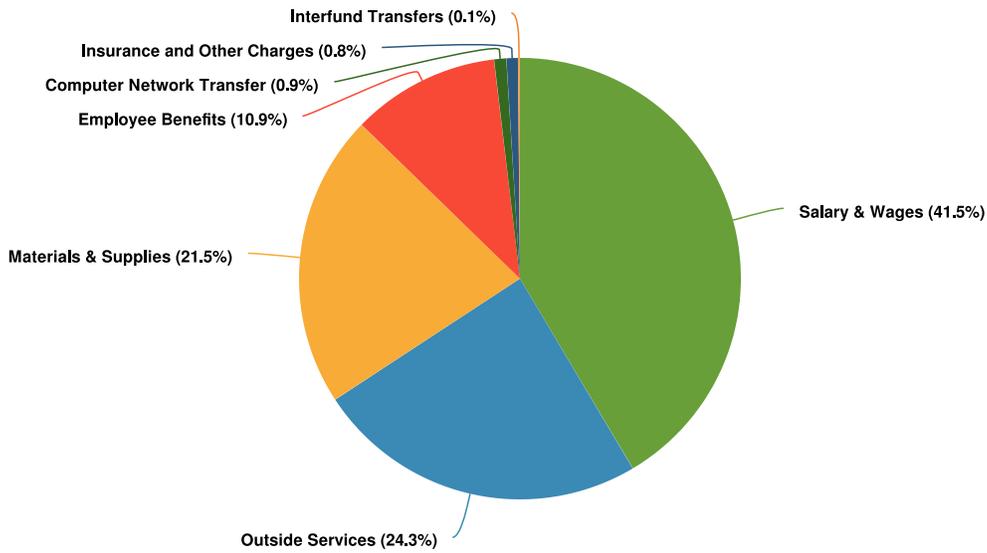
\$1,154,115 **\$54,573**
(4.96% vs. prior year)

Golf Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$456,722	\$451,722	\$441,722	\$478,587	8.3%	\$36,865
Employee Benefits	\$92,251	\$119,849	\$127,656	\$125,250	-1.9%	-\$2,406
Materials & Supplies	\$184,721	\$223,600	\$229,020	\$248,270	8.4%	\$19,250
Outside Services	\$264,399	\$277,450	\$277,450	\$280,467	1.1%	\$3,017
Capital Improvements	\$9,415	\$0	\$0	\$0	0%	\$0
Computer Network Transfer	\$7,110	\$9,168	\$9,168	\$10,195	11.2%	\$1,027
Interfund Transfers	\$1,621	\$1,621	\$1,621	\$1,621	0%	\$0
Insurance and Other Charges	\$7,736	\$12,905	\$12,905	\$9,725	-24.6%	-\$3,180
Total Expense Objects:	\$1,023,977	\$1,096,315	\$1,099,542	\$1,154,115	5%	\$54,573

Fairview Golf Course Organizational Chart

Parks & Recreation Fairview Golf Course



Fairview Municipal Golf Course Core Services

Mission

Provide various golf program offerings and activities for the community. Support and strive towards achieving the City's adopted strategic plan, and support and engage the community in ways that support the Parks & Recreations' strategic plan's five primary goals.

Core Services

- Maintain and initiate programs that support the Parks & Recreation Department's strategic plan.
- 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.
- We offer league opportunities for men, women, seniors, couples, and corporations.
- Host Fairview administered golf tournaments and special events.
- Provide facility, equipment, and support staff for private golf events.
- Provide facility 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.

Current Year's Activity/Achievements

- Improvement of golf course maintenance activities, much of which is credited to new staff members, including the superintendent.
- Eight different leagues are offered, 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 green irrigation system.
- Installed a new concrete overflow structure on the south end of the golf course ponds to allow for proper drainage and restoration of the ponds.

Budget Challenges/Planned Initiatives

- Staffing retainage and reliability issues create multiple challenges. Requirements for reliable staff to work more and cover gaps in schedule can impact the 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 golf course management is proposing unique golf programs to increase rounds of golf. Most of these target 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

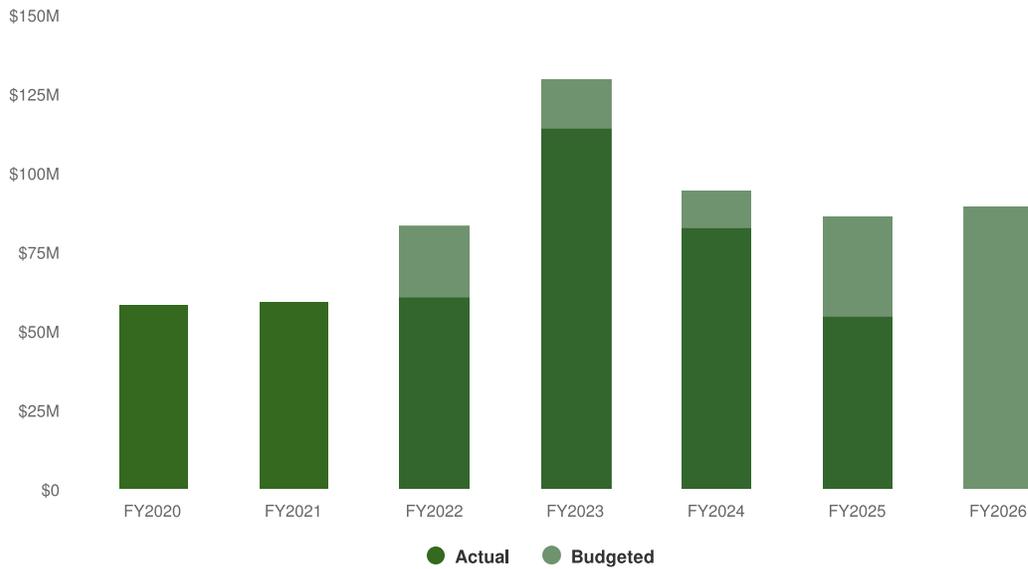


Abe Forney
Public Works Director

Expenditures Summary

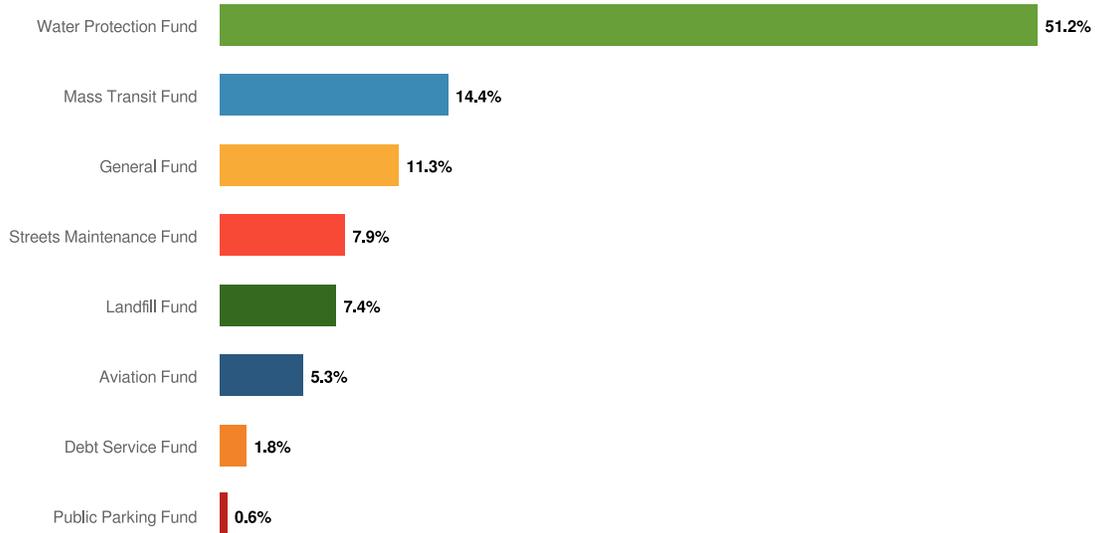
\$89,733,078 **\$3,344,893**
(3.87% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Fund

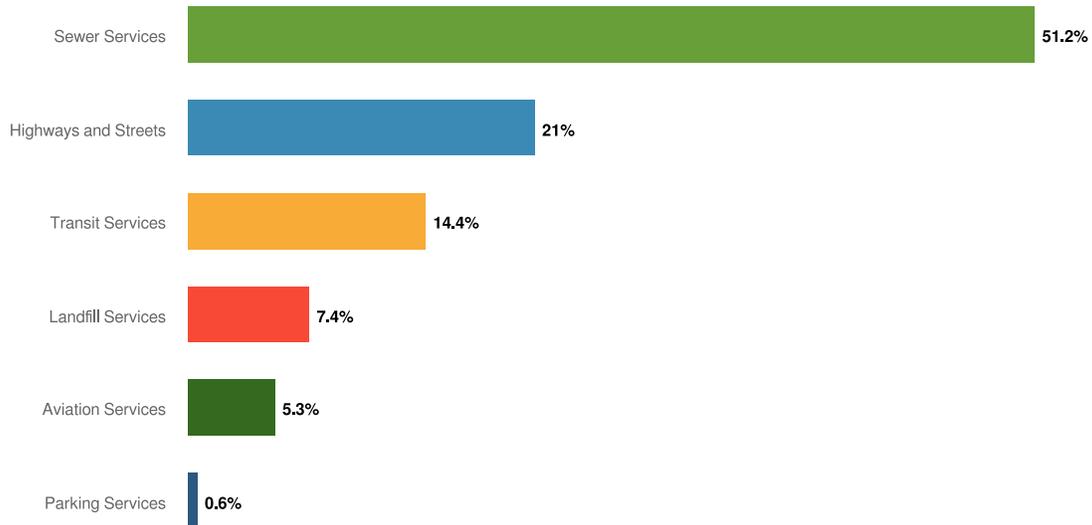
2026 Expenditures by Fund



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
General Fund	\$13,744,908	\$16,359,606	\$14,297,070	\$10,163,489	-28.9%	-\$4,133,581
Streets Maintenance Fund	\$5,740,028	\$8,838,083	\$8,456,971	\$7,095,004	-16.1%	-\$1,361,967
Debt Service Fund	\$1,457,134	\$1,581,371	\$1,581,371	\$1,585,084	0.2%	\$3,713
Aviation Fund	\$14,427,743	\$1,291,546	\$794,333	\$4,795,880	503.8%	\$4,001,547
Public Parking Fund	\$621,629	\$1,362,005	\$1,357,349	\$528,538	-61.1%	-\$828,811
Water Protection Fund	\$32,192,578	\$43,455,258	\$43,921,721	\$45,986,078	4.7%	\$2,064,357
Mass Transit Fund	\$7,821,960	\$8,569,848	\$8,638,213	\$12,920,858	49.6%	\$4,282,645
Landfill Fund	\$6,518,627	\$9,908,858	\$7,341,158	\$6,658,147	-9.3%	-\$683,010
Total:	\$82,524,608	\$91,366,576	\$86,388,186	\$89,733,078	3.9%	\$3,344,893

Expenditures by Function

Budgeted Expenditures by Function

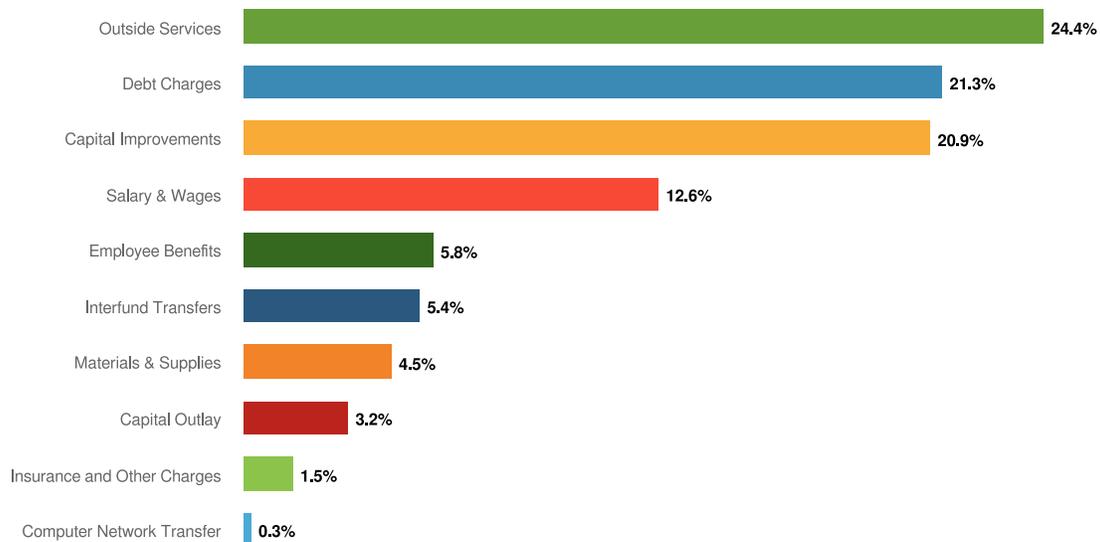


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expenditures						
Highways and Streets						
Public Works	\$19,484,936	\$25,197,689	\$22,754,041	\$17,258,493	-24.2%	-\$5,495,548
Capital Projects	\$1,457,134	\$1,581,371	\$1,581,371	\$1,585,084	0.2%	\$3,713
Total Highways and Streets:	\$20,942,070	\$26,779,060	\$24,335,412	\$18,843,577	-22.6%	-\$5,491,835
Aviation Services						
Public Works	\$717,173	\$794,833	\$794,333	\$895,880	12.8%	\$101,547
Capital Projects	\$13,710,569	\$496,713	\$0	\$3,900,000	N/A	\$3,900,000
Total Aviation Services:	\$14,427,743	\$1,291,546	\$794,333	\$4,795,880	503.8%	\$4,001,547
Parking Services						
Public Works	\$367,778	\$403,715	\$399,059	\$274,687	-31.2%	-\$124,372
Capital Projects	\$253,851	\$958,290	\$958,290	\$253,851	-73.5%	-\$704,439
Total Parking Services:	\$621,629	\$1,362,005	\$1,357,349	\$528,538	-61.1%	-\$828,811
Sewer Services						
Finance	\$901,076	\$1,149,432	\$1,140,554	\$1,223,260	7.3%	\$82,706
Public Works	\$14,375,339	\$15,036,617	\$15,511,958	\$15,250,987	-1.7%	-\$260,971

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Capital Projects	\$16,916,163	\$27,269,209	\$27,269,209	\$29,511,831	8.2%	\$2,242,622
Total Sewer Services:	\$32,192,578	\$43,455,258	\$43,921,721	\$45,986,078	4.7%	\$2,064,357
Transit Services						
Public Works	\$6,453,249	\$8,229,348	\$8,297,713	\$8,552,869	3.1%	\$255,156
Capital Projects	\$1,368,711	\$340,500	\$340,500	\$4,367,989	1,182.8%	\$4,027,489
Total Transit Services:	\$7,821,960	\$8,569,848	\$8,638,213	\$12,920,858	49.6%	\$4,282,645
Landfill Services						
Public Works	\$4,855,069	\$5,341,121	\$5,223,991	\$5,512,596	5.5%	\$288,605
Capital Projects	\$1,663,557	\$4,567,737	\$2,117,167	\$1,145,551	-45.9%	-\$971,615
Total Landfill Services:	\$6,518,627	\$9,908,858	\$7,341,158	\$6,658,147	-9.3%	-\$683,010
Total Expenditures:	\$82,524,608	\$91,366,576	\$86,388,186	\$89,733,078	3.9%	\$3,344,893

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



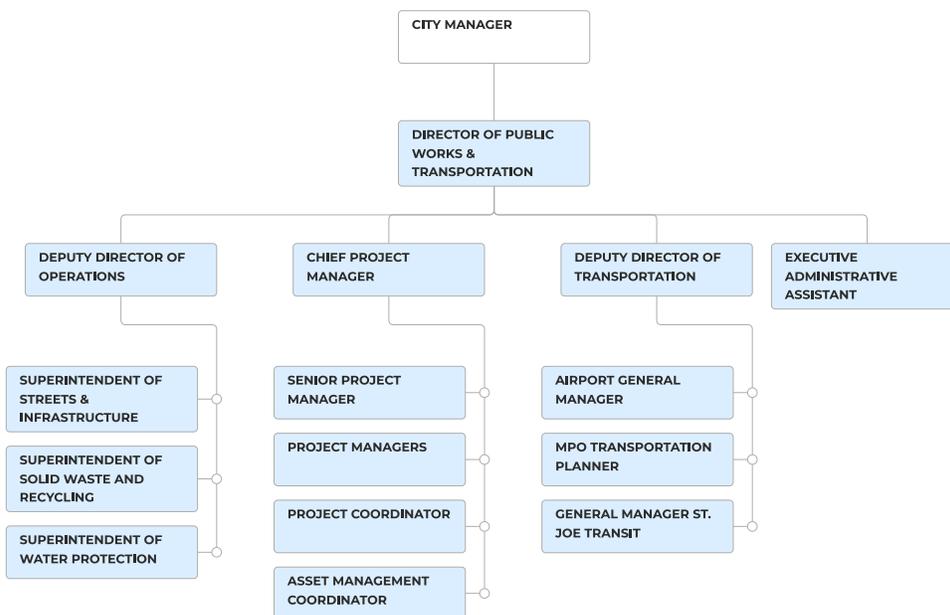
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Salary & Wages	\$9,677,937	\$10,751,282	\$10,931,666	\$11,349,673	3.8%	\$418,007
Total Salary & Wages:	\$9,677,937	\$10,751,282	\$10,931,666	\$11,349,673	3.8%	\$418,007
Employee Benefits						
Employee Benefits	\$4,113,146	\$4,739,403	\$4,972,092	\$5,198,831	4.6%	\$226,739
Total Employee Benefits:	\$4,113,146	\$4,739,403	\$4,972,092	\$5,198,831	4.6%	\$226,739
Materials & Supplies						
Materials & Supplies	\$3,062,191	\$3,559,546	\$3,839,795	\$4,063,837	5.8%	\$224,042
Total Materials & Supplies:	\$3,062,191	\$3,559,546	\$3,839,795	\$4,063,837	5.8%	\$224,042
Outside Services						
Outside Services	\$13,988,342	\$18,527,799	\$18,082,993	\$17,409,200	-3.7%	-\$673,793
Utility Expense	\$4,043,052	\$4,079,585	\$4,255,404	\$4,460,865	4.8%	\$205,461
Total Outside Services:	\$18,031,394	\$22,607,384	\$22,338,397	\$21,870,065	-2.1%	-\$468,332
Capital Outlay						
Capital Outlay	\$3,661,036	\$2,015,742	\$2,003,847	\$2,886,054	44%	\$882,208
Total Capital Outlay:	\$3,661,036	\$2,015,742	\$2,003,847	\$2,886,054	44%	\$882,208
Capital Improvements						
Capital Improvements	\$21,525,118	\$21,160,434	\$15,861,000	\$18,790,435	18.5%	\$2,929,435
Total Capital Improvements:	\$21,525,118	\$21,160,434	\$15,861,000	\$18,790,435	18.5%	\$2,929,435
Debt Charges						
Bad Debt Expense	\$282,423	\$350,000	\$350,000	\$350,000	0%	\$0
Debt Service - Principal	\$11,412,429	\$13,272,732	\$13,272,732	\$13,905,474	4.8%	\$632,742
Debt Service-Interest & Other	\$4,744,757	\$5,311,267	\$5,311,267	\$4,836,674	-8.9%	-\$474,593
Total Debt Charges:	\$16,439,609	\$18,933,999	\$18,933,999	\$19,092,148	0.8%	\$158,149
Computer Network Transfer						
Transfers to Computer Network	\$230,364	\$247,536	\$247,536	\$254,864	3%	\$7,328
Total Computer Network Transfer:	\$230,364	\$247,536	\$247,536	\$254,864	3%	\$7,328
Interfund Transfers						
Transfers Out	\$4,682,024	\$5,993,526	\$5,903,881	\$4,852,466	-17.8%	-\$1,051,415
Total Interfund Transfers:	\$4,682,024	\$5,993,526	\$5,903,881	\$4,852,466	-17.8%	-\$1,051,415

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Insurance and Other Charges						
Outside Services	\$1,101,789	\$1,357,724	\$1,355,973	\$1,374,705	1.4%	\$18,732
Total Insurance and Other Charges:	\$1,101,789	\$1,357,724	\$1,355,973	\$1,374,705	1.4%	\$18,732
Total Expense Objects:	\$82,524,608	\$91,366,576	\$86,388,186	\$89,733,078	3.9%	\$3,344,893

Public Works & Transportation Organizational Chart

Public Works Department



Public Works Admin/Streets Admin

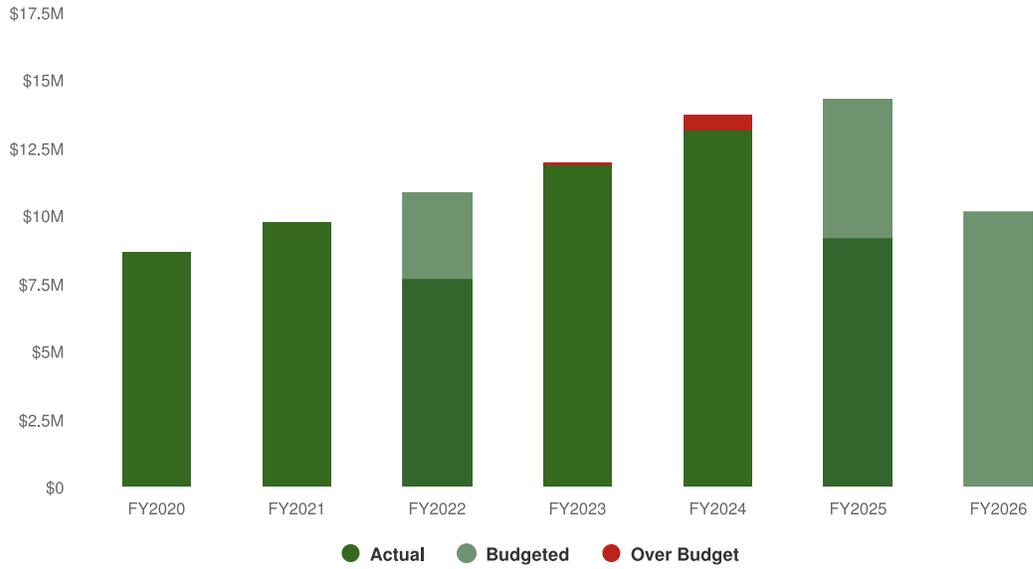
Programs include:

- **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

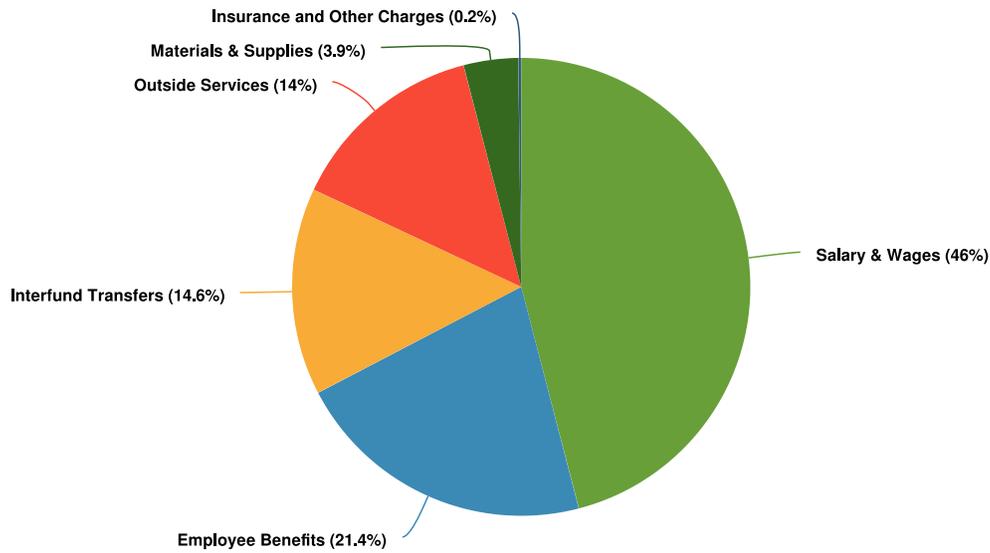
\$10,163,489 **-\$4,133,581**
(-28.91% vs. prior year)

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



Expenditures by Expense Type

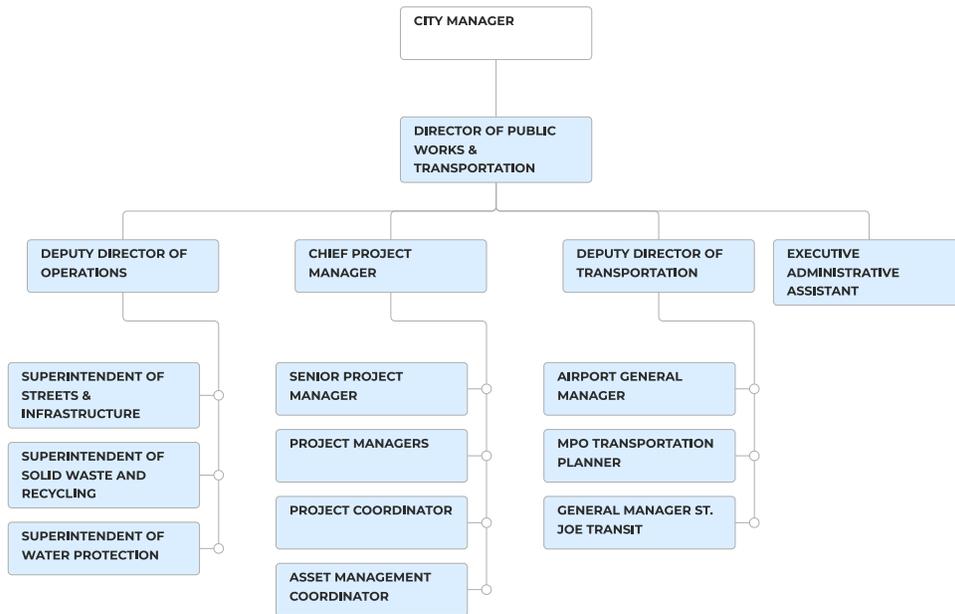
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$3,973,956	\$4,441,368	\$4,429,893	\$4,671,054	5.4%	\$241,161
Employee Benefits	\$1,642,339	\$1,986,727	\$1,983,103	\$2,174,562	9.7%	\$191,459
Materials & Supplies	\$253,770	\$356,039	\$368,353	\$391,985	6.4%	\$23,632
Outside Services	\$748,327	\$1,769,258	\$951,928	\$1,419,794	49.1%	\$467,866
Capital Improvements	\$5,647,626	\$5,168,625	\$3,980,000	\$0	-100%	-\$3,980,000
Interfund Transfers	\$1,462,313	\$2,625,838	\$2,573,793	\$1,486,094	-42.3%	-\$1,087,699
Insurance and Other Charges	\$16,578	\$11,751	\$10,000	\$20,000	100%	\$10,000
Total Expense Objects:	\$13,744,908	\$16,359,606	\$14,297,070	\$10,163,489	-28.9%	-\$4,133,581

Public Works & Transportation Organizational Chart

Public Works Department



Public Works Administration, Metropolitan Planning Organization (MPO), and Building Maintenance Core Services

Mission

Identify new federal and state funding sources to help maintain and upgrade necessary city infrastructure and prioritize improvements to provide a safe environment for our citizens to live, work, and play. Conduct multi-modal transportation planning throughout Buchanan, Andrew, and Doniphan Counties and the cities of Elwood, Wathena, St. Joseph, Village of Country Club, and Savannah. Continue to keep City Hall clean and well-maintained and properly maintain the exterior of the city-owned building to ensure it is safe and functional and ensure the long-term preservation of the building.

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.
- Provides 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.
- 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, and 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 the planning and implementation of transportation projects.
- Monitor the building's heating and cooling systems for maximum efficiency.
- Perform custodial and building maintenance responsibilities.
- Complete the annual maintenance walk-through and perform associated maintenance.
- Continue to monitor City Hall and evaluate any needed upgrades.

Current Year's Activity/Achievements

- Enhance operations, focusing on customer service, procurement, training, and communications.
- Modify our approach to budgeting to link budgeted funds to prioritize and needs.
- Identify funding to replace, repair, or renovate aging equipment and infrastructure to help reduce costs.
- 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.
- Optimize departmental cooperation and coordination.
- Obtained multiple outside funding sources for big-picture projects throughout the city.
- Developed and implemented the 2025 Unified Planning and Work Program (UPWP).
- Produced and adopted a new 2025-2028 Transportation Improvement Program.
- Produced and adopted the new 2050 Metropolitan Transportation Plan.
- Updated and adopted a new Safe Routes to School Plan.
- Updated and adopted the Title VI plan.
- Hosted the Missouri-Kansas 2024 annual MPO meeting.
- Hosted Annual Bike to Workday 2024.
- Sponsored and obtained funding for Annual Bike to Workday 2025.
- Obtained grant funding for 5 new bicycle racks in downtown St. Joseph area.
- Executed Safe Streets and Roads for All contracts with the Federal Highway Administration.
- Annual inspections of the boiler, air conditioning system, and elevator system.
- Updated landscaping at City Hall.
- HVAC system update.
- Elevator modernization project.

Budget Challenges/Planned Initiatives

- Continued modernization and environmental enhancements of the wastewater system while recognizing the financial challenges sewer customers face.
- Continued communication of progress being made in street maintenance activities and on construction projects, including more use of social media.
- Maintain and continue the development of the landfill.
- Adopted a short 6-month UPWP to get the MPO in the same financial calendar year as the city and MODOT.
- Updated our process for quarterly reporting to the state to a more accurate and efficient system.
- We will begin the Safe Streets and Roads planning process with a planned completion date of early 2026.
- Will update the Public Participation Plan.
- 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.

Performance Statistics

- 12 Technical & Policy Board Meetings were conducted.
- Approximately \$266,703 in FHWA 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 all city 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 owners throughout the entire project process.
- Review and approve utility extension and replacement permits.
- Planning Commission Meetings - provide support for technical items.

Current Year's Activity/Achievements

- FY24 resurfacing complete
- FY25 resurfacing street list under review for bid process
- River Bluff Bike Trail project complete
- City Hall Window project complete
- Oversight of landfill project (Landfill Maintenance Building epoxy floor complete, Cell 8 Excavations)
- Bonds for Bridges projects - 9 bridges & 3 box culverts finished, 2 under construction (MacArthur Drive & 6th Street Viaduct) construction, 36th & Monterey Streets under construction
- City Hall Masonry project bid awarded
- 2024 Urban Trail Maintenance project near completion
- Animal Shelter out for bid
- 1st & 4th Floor Conference Rooms under construction
- City Hall HVAC update under construction
- Sylvania & Charles Street CIP project design phase
- 4th & Felix Parking Garage analysis underway
- Civic Center Park concrete and park updates underway
- Assisted with Mosaic Block Rehabilitation project
- Pickett Road & Craig Parkway project bid awarded
- Eastowne Business Park project bid awarded
- Assisting Fire Dept with Fire Station 10
- Assisting parks heavily on 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

- 14 formal construction contracts were developed.
- 99 Developer Plans reviewed.
- 100 Utility Permits reviewed.
- 11 new capital projects that will start in FY25 totaling \$10,775,267.
- 41 ongoing capital projects are being monitored, totaling \$18,892,330.

Street Maintenance (SIMR)

Jackson Jones
Superintendent of Streets & Infrastructure

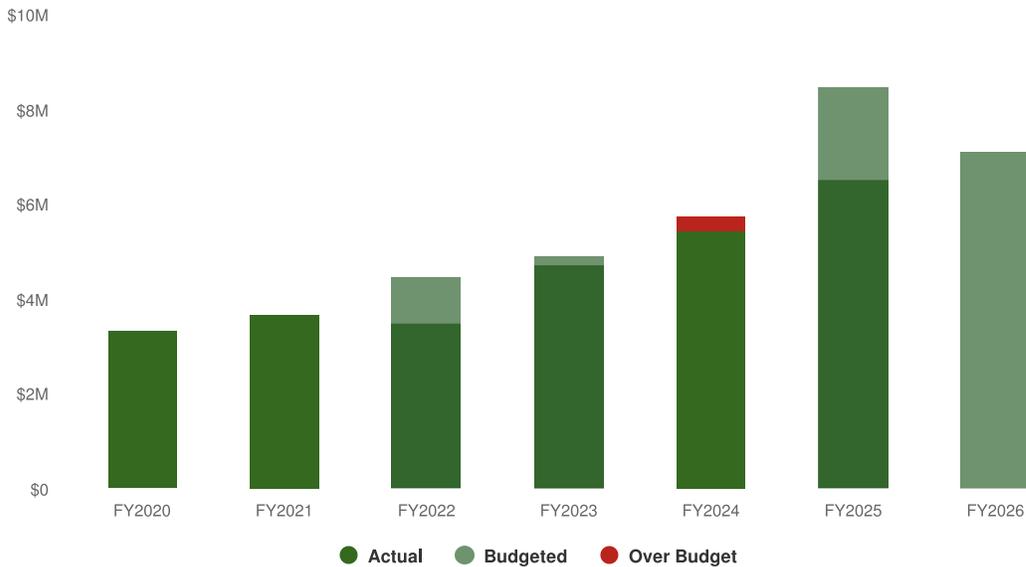
Programs include:

- **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

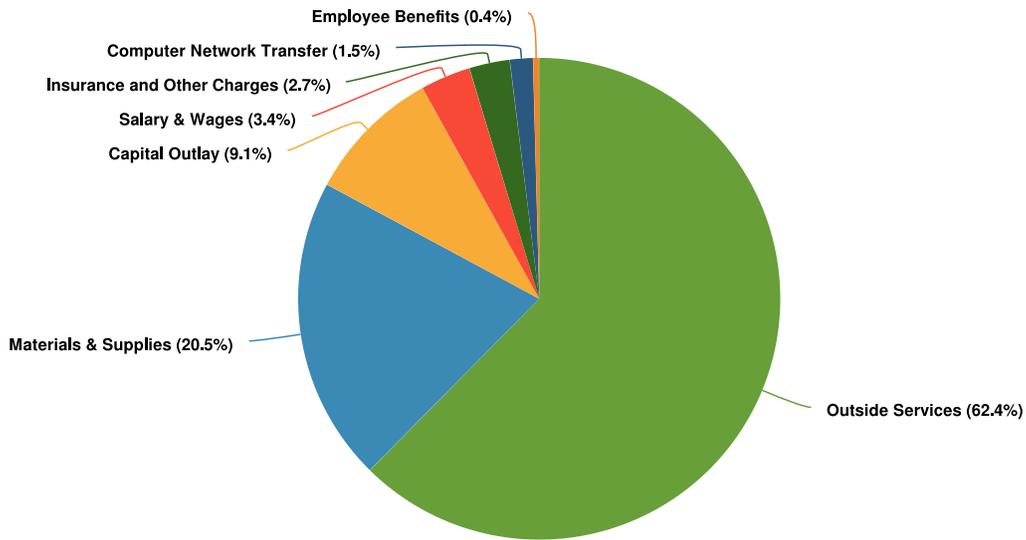
\$7,095,004 **-\$1,361,967**
(-16.10% vs. prior year)

Street Maintenance (SIMR) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

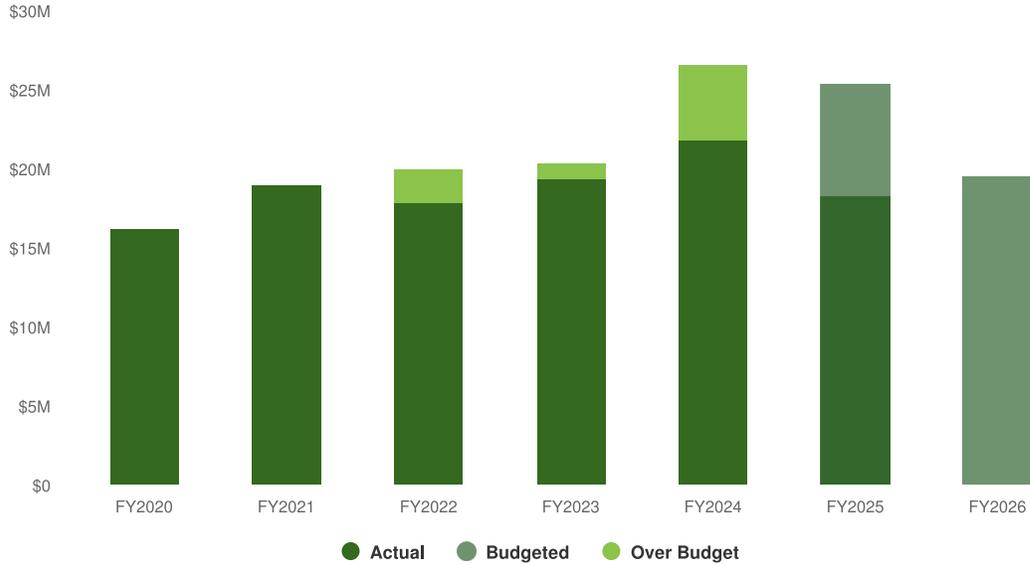


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$0	\$0	\$0	\$240,000	N/A	\$240,000
Employee Benefits	\$0	\$0	\$0	\$29,064	N/A	\$29,064
Materials & Supplies	\$1,016,365	\$1,327,141	\$1,334,631	\$1,452,161	8.8%	\$117,530
Outside Services	\$3,949,709	\$5,352,278	\$6,139,096	\$4,427,741	-27.9%	-\$1,711,355
Capital Outlay	\$550,731	\$705,000	\$705,000	\$644,000	-8.7%	-\$61,000
Capital Improvements	\$0	\$1,175,420	\$0	\$0	0%	\$0
Computer Network Transfer	\$95,274	\$85,568	\$85,568	\$108,742	27.1%	\$23,174
Insurance and Other Charges	\$127,948	\$192,676	\$192,676	\$193,296	0.3%	\$620
Total Expense Objects:	\$5,740,028	\$8,838,083	\$8,456,971	\$7,095,004	-16.1%	-\$1,361,967

Revenues Summary

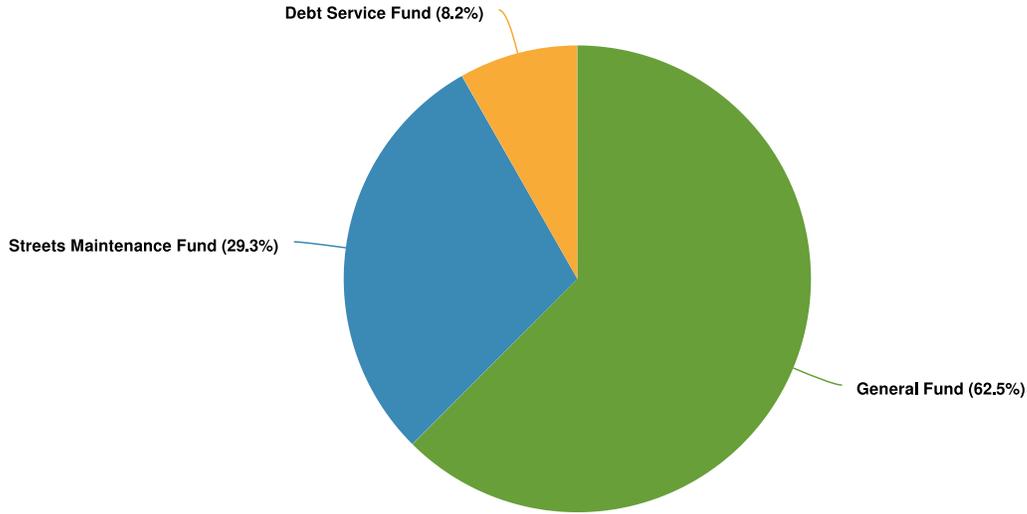
\$19,534,920 **-\$5,885,713**
(-23.15% vs. prior year)

Street Maintenance (SIMR) Proposed and Historical Budget vs. Actual



Revenue by Fund

2026 Revenue by Fund



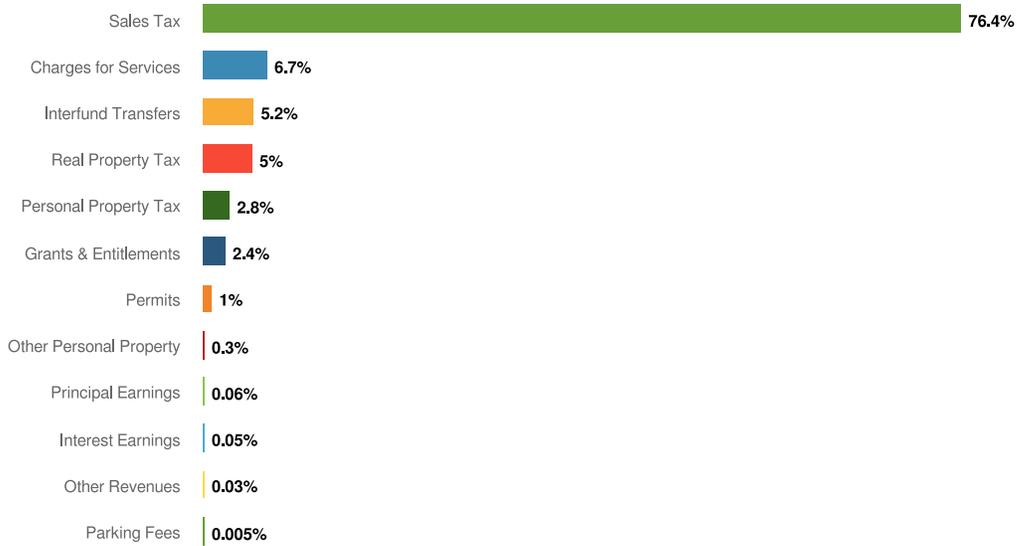
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
General Fund						
Transfer from Landfill Fund	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%	\$0.00
FTA / CPG Grant	\$260,039.81	\$300,000.00	\$300,000.00	\$300,000.00	0%	\$0.00
Miscellaneous Grants		\$162,400.00	\$0.00	\$162,400.00	N/A	\$162,400.00
Transfer from Mass Transit Fnd		\$37,600.00		\$37,600.00	N/A	\$37,600.00
City Use Tax	\$6,208,396.64	\$4,000,000.00	\$3,980,000.00	\$0.00	-100%	-\$3,980,000.00
Recovery/Reimbursements	\$216,341.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest on Investments	\$82,921.07	\$133,356.00	\$30,000.00	\$0.00	-100%	-\$30,000.00
Transfer from CIP Sales Tax	\$500,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sales Tax	\$9,109,543.36	\$9,155,776.00	\$8,932,464.00	\$9,155,776.00	2.5%	\$223,312.00
City Use Tax	\$815,138.55	\$974,400.00	\$672,000.00	\$892,700.00	32.8%	\$220,700.00
Sales Tax Contra Account	-\$262,784.49	-\$221,380.00	-\$115,947.00	-\$225,000.00	94.1%	-\$109,053.00
Economic Activity Taxes City	\$185,566.11	\$159,592.00	\$57,973.00	\$155,000.00	167.4%	\$97,027.00
Motor Vehicle Sales Tax	\$798,842.11	\$846,500.00	\$800,000.00	\$846,500.00	5.8%	\$46,500.00
Motor Vehicle Fee Increase	\$325,476.75	\$325,000.00	\$325,000.00	\$315,000.00	-3.1%	-\$10,000.00
Street/Utility Permits	\$410,173.60	\$200,000.00	\$400,000.00	\$200,000.00	-50%	-\$200,000.00
Other Parking Permits/Fees	\$1,097.00	\$1,000.00	\$1,000.00	\$1,000.00	0%	\$0.00
Other Revenue/Over or Short	\$5,405.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Transfer from ARPA Fund		\$23,500.00		\$0.00	N/A	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Transfer from Mass Transit Fnd	\$226,295.00	\$222,381.00	\$222,381.00	\$213,425.00	-4%	-\$8,956.00
Nonrefundable Bid Deposit	\$500.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Recovery/Reimbursements	\$2,500.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
FEMA Reimbursement Funds	\$30,440.18		\$0.00	\$0.00	0%	\$0.00
Recovery/Reimbursements	\$324.42	\$0.00	\$0.00	\$0.00	0%	\$0.00
Transfer from ARPA Fund		\$1,590,000.00		\$0.00	N/A	\$0.00
Total General Fund:	\$19,066,216.11	\$18,060,125.00	\$15,754,871.00	\$12,204,401.00	-22.5%	-\$3,550,470.00
Streets Maintenance Fund						
Fuel Taxes	\$2,685,650.09	\$2,900,000.00	\$2,600,000.00	\$2,900,000.00	11.5%	\$300,000.00
Road & Bridge Tax	\$855,883.59	\$875,000.00	\$875,000.00	\$888,000.00	1.5%	\$13,000.00
Street Utility Cut Repair	\$1,082,787.66	\$700,000.00	\$1,500,000.00	\$1,300,000.00	-13.3%	-\$200,000.00
Gain/Loss Change in Mkt Value	\$67,826.89	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sale of Fixed Assets	\$18,912.50	\$0.00	\$0.00	\$0.00	0%	\$0.00
Recycling Revenue	\$4,326.20	\$5,000.00	\$5,000.00	\$5,000.00	0%	\$0.00
Recovery/Reimbursements	\$20,003.75	\$0.00	\$0.00	\$0.00	0%	\$0.00
Principal on Special Assessmnt	\$7,986.38	\$12,000.00	\$12,000.00	\$12,000.00	0%	\$0.00
Interest on Investments	\$26,960.39	\$39,582.00	\$0.00	\$0.00	0%	\$0.00
Accrued Interest Income	-\$1,722.77	\$0.00	\$0.00	\$0.00	0%	\$0.00
Transfer from General Fund	\$1,023,259.00	\$1,128,576.00	\$1,128,576.00	\$618,810.00	-45.2%	-\$509,766.00
Transfer from ARPA Fund		\$1,186,382.00		\$0.00	N/A	\$0.00
Sale of Fixed Assets	\$825.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Recycling Revenue	\$216.35	\$0.00	\$0.00	\$0.00	0%	\$0.00
Recovery/Reimbursements	\$4,825.39	\$31,560.00	\$0.00	\$0.00	0%	\$0.00
Transfer from ARPA Fund	\$0.00	\$2,000,000.00	\$2,000,000.00	\$0.00	-100%	-\$2,000,000.00
Total Streets Maintenance Fund:	\$5,797,740.42	\$8,878,100.00	\$8,120,576.00	\$5,723,810.00	-29.5%	-\$2,396,766.00
Debt Service Fund						
Current Real Estate Tax	\$940,910.20	\$958,300.00	\$935,332.00	\$958,300.00	2.5%	\$22,968.00
Prior Real Estate Tax	\$18,760.75	\$20,000.00	\$16,017.00	\$20,000.00	24.9%	\$3,983.00
Real Estate Penalty & Interest	\$5,788.87	\$6,000.00	\$4,569.00	\$6,000.00	31.3%	\$1,431.00
Current Personal Property Tax	\$423,740.53	\$426,500.00	\$414,821.00	\$426,500.00	2.8%	\$11,679.00
Pers Property Penalty & Int	\$8,054.61	\$8,000.00	\$3,973.00	\$8,000.00	101.4%	\$4,027.00
Prior Personal Property Tax	\$29,249.40	\$30,000.00	\$19,990.00	\$30,000.00	50.1%	\$10,010.00
M & M Surtax	\$77,598.54	\$80,127.00	\$80,127.00	\$80,127.00	0%	\$0.00
Financial Institution Tax	\$1,008.21	\$2,782.00	\$2,782.00	\$2,782.00	0%	\$0.00
Railroad/Utility Tax	\$59,819.54	\$62,575.00	\$62,575.00	\$65,000.00	3.9%	\$2,425.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Gain/Loss Change in Mkt Value	\$87,703.97	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest on Investments	\$42,536.24	\$44,198.00	\$5,000.00	\$10,000.00	100%	\$5,000.00
Accrued Interest Income	-\$2,227.64	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Debt Service Fund:	\$1,692,943.22	\$1,638,482.00	\$1,545,186.00	\$1,606,709.00	4%	\$61,523.00
Total:	\$26,556,899.75	\$28,576,707.00	\$25,420,633.00	\$19,534,920.00	-23.2%	-\$5,885,713.00

Revenues by Source

Projected 2026 Revenues by Source

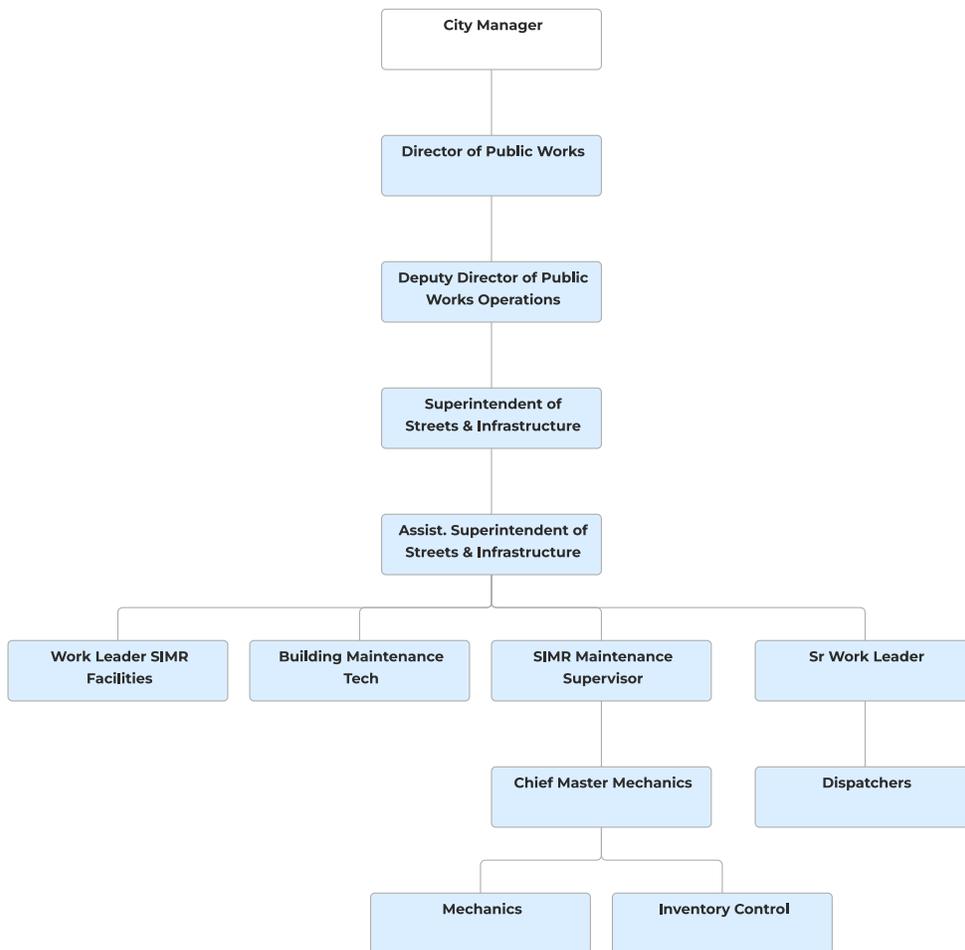


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Real Property Tax	\$965,460	\$984,300	\$955,918	\$984,300	3%	\$28,382
Personal Property Tax	\$538,643	\$544,627	\$518,911	\$544,627	5%	\$25,716
Other Personal Property	\$60,828	\$65,357	\$65,357	\$67,782	3.7%	\$2,425
Sales Tax	\$20,721,713	\$19,014,888	\$18,126,490	\$14,927,976	-17.6%	-\$3,198,514
Permits	\$410,174	\$200,000	\$400,000	\$200,000	-50%	-\$200,000
Parking Fees	\$1,097	\$1,000	\$1,000	\$1,000	0%	\$0
Charges for Services	\$1,082,788	\$700,000	\$1,500,000	\$1,300,000	-13.3%	-\$200,000
Other Revenues	\$429,710	\$36,560	\$5,000	\$5,000	0%	\$0
Principal Earnings	\$7,986	\$12,000	\$12,000	\$12,000	0%	\$0

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Interest Earnings	\$148,467	\$217,136	\$35,000	\$10,000	-71.4%	-\$25,000
Grants & Entitlements	\$290,480	\$462,400	\$300,000	\$462,400	54.1%	\$162,400
Interfund Transfers	\$1,899,554	\$6,338,439	\$3,500,957	\$1,019,835	-70.9%	-\$2,481,122
Total Revenue Source:	\$26,556,900	\$28,576,707	\$25,420,633	\$19,534,920	-23.2%	-\$5,885,713

SIMR Administration, Communications, Equipment Organizational Chart

SIMR Administration, Communications & Equipment



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 dispatch service for street, traffic 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 streets, sewer, 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 multipoint preventative maintenance program.
- Implement MO ONE CALL locates.
- Maintain & Enhance City Assets: Stabilize aging fleet and equipment; implement fleet maintenance and replacement strategies to maximize resources and add value.
- Create a Clean & Vibrant City: Continue to keep SIMR facilities clean and well-maintained and properly maintain the exteriors of city-owned buildings to ensure they are safe and functional.

Current Year's Activity/Achievements

- Continue to provide administration of the Sidewalk Program from SIMR.
- Assist in the management of numerous large and small utility projects through permitting and oversight throughout the city.
- Continued expansion and improvement of snow and ice control operations and equipment.

Budget Challenges / Planned Initiatives

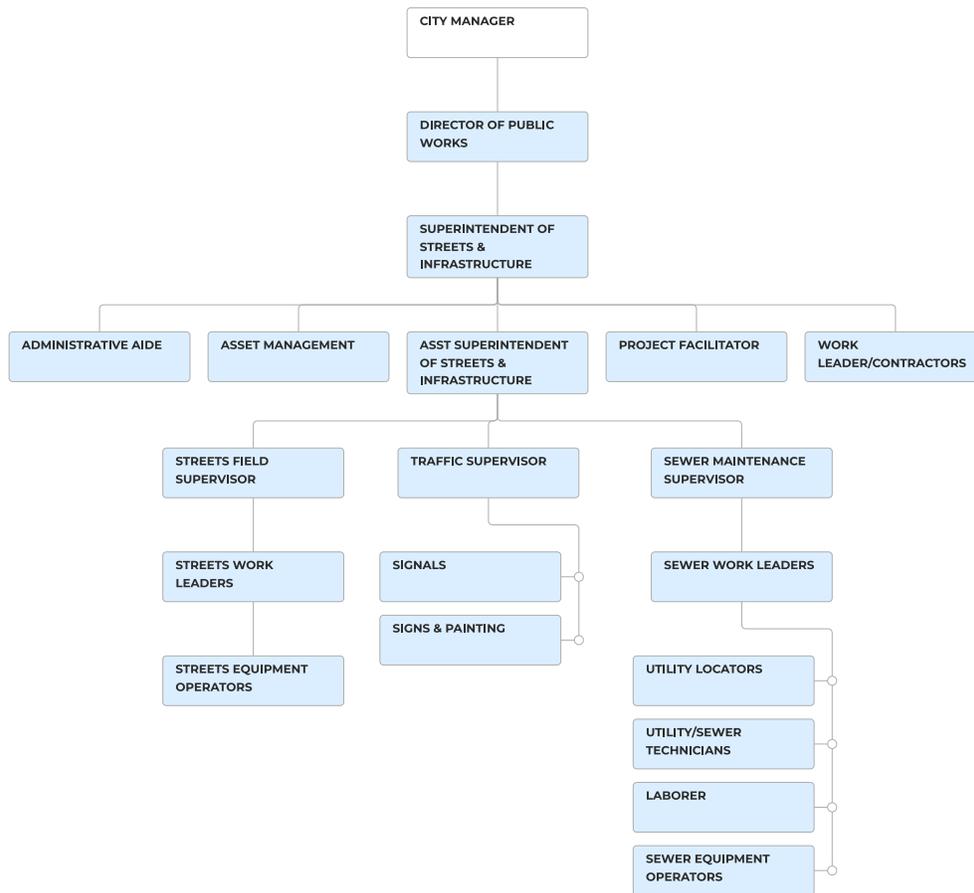
- Aging stormwater structures and increasing rehab/replacement costs.
- Staffing shortages.
- Private utility projects and their impact on SIMR infrastructure.
- Continue maintenance and repair of city infrastructure, focusing on structural and visual aspects seen by the public.

Performance Statistics

- 128,347 gals. Of unleaded fuel is dispensed.
- 79,594 gals. Of diesel fuel dispensed.
- 47,674 located requests processed.
- 285 PM inspections/oil changes performed.
- 20 batteries were replaced.
- 117 tires replaced or repaired.
- 22 Motor Vehicle Inspections performed.

Streets & Sewer Maintenance & Traffic Organizational Chart

STREETS & SEWER MAINTENANCE & TRAFFIC



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 & repair of city streets through pothole repair, permanent asphalt repair, concrete repair and replacement
- Curb & gutter work
- Maintenance of public alleys by citizen request.
- Patching of paved alleys as time allows if the owner purchases material and less than 20% of alleys need patching.
- Oversee utility cut repairs in public rights-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.
- Budget accurately and stay within our own budget.
- Increase productivity and efficiency of workforce and equipment usage by scheduling maintenance activity and working geographically.

Current Year's Activity/Achievements

- Major drainage repair projects are located at Karnes Rd. and 36th and Monterey
- Multiple concrete street repairs
- Multiple asphalt street repairs
- Multiple alley repairs

Budget Challenges / Planned Initiatives

- Increase knowledge of newer and better methods for street repairs.
- Monitor expenditures (due to rising costs for materials) to ensure maintenance goals are met.
- Determine adequate funding for future Capital Equipment purchases.
- Continued Suspension of Slurry Program due to personnel shortages.

Performance Statistics

- Average rating for City streets: 76.01.
- 360 tons of asphalt used patching potholes.
- 5833 potholes patched.
- 2,377 miles of street swept.
- 58 locations mowed in ROW.
- 1,977 cubic yards of concrete poured.
- 841 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's Activity/Achievements

- Continued major sign replacement program in order to comply with new sign reflectivity standards.
- 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.
- Inventory of all signs throughout the City.
- Special events severely strain our budget resources.
- An 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

- 4 Cabinet & Controller sets were upgraded.
- Performed preventive maintenance on traffic signal devices at 51 locations.
- 8 new signal heads installed.
- 51 Conflict Monitors tested in intersections - 2 defective units replaced.
- 354 lane miles of pavement markings (2493 gal. of paint)
- 100 school/pedestrian crossings and 94 stop bars painted.
- 278 total hand painted areas.

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.
- Manage contracted work done to the sanitary and combined sewer system.
- Maintain & Enhance City Assets: Continue with sewer lining to prevent damage to other infrastructure such as roads

Current Year's 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 for 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.
- 116,800 ft or 22 miles of lines cleaned.
- 120,775 ft. or 23 miles of sewer line inspected w/ closed circuit TV.
- 118 inlets repaired/replaced.
- 751 inlets cleaned.
- 113 dye tests performed.

Aviation

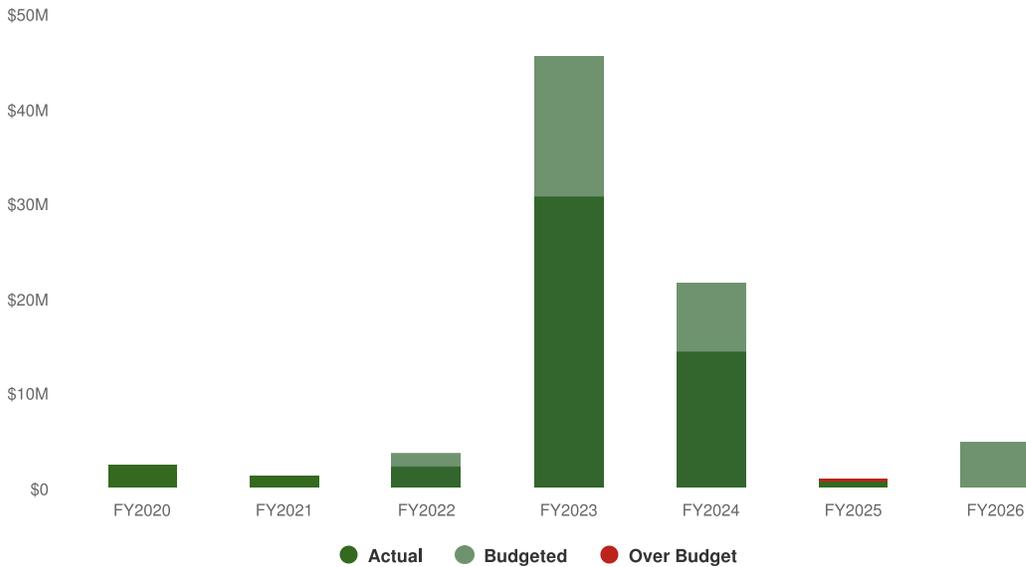
Julius Rice
Airport General Manager

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 the Public Works & Transportation Department.

Expenditures Summary

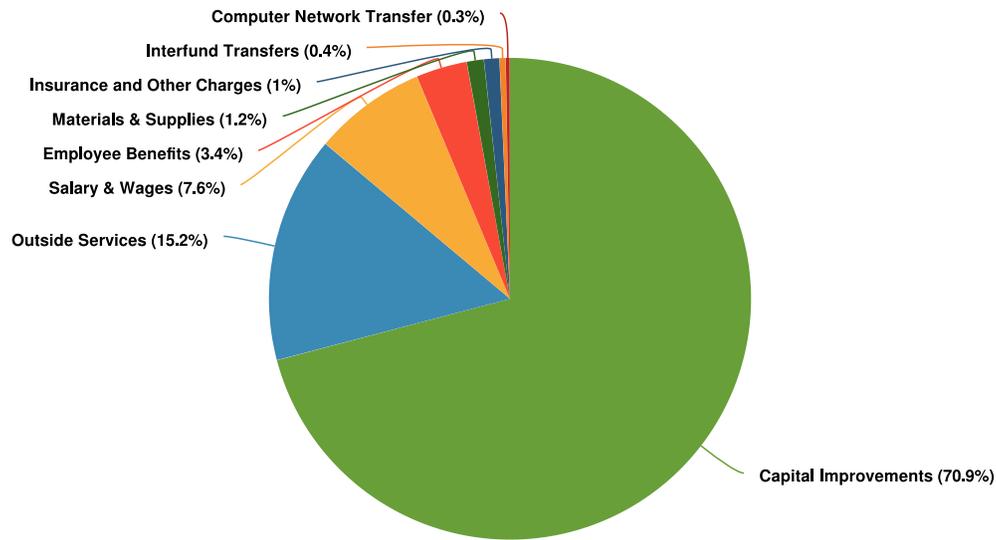
\$4,795,880 **\$4,001,547**
(503.76% vs. prior year)

Aviation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

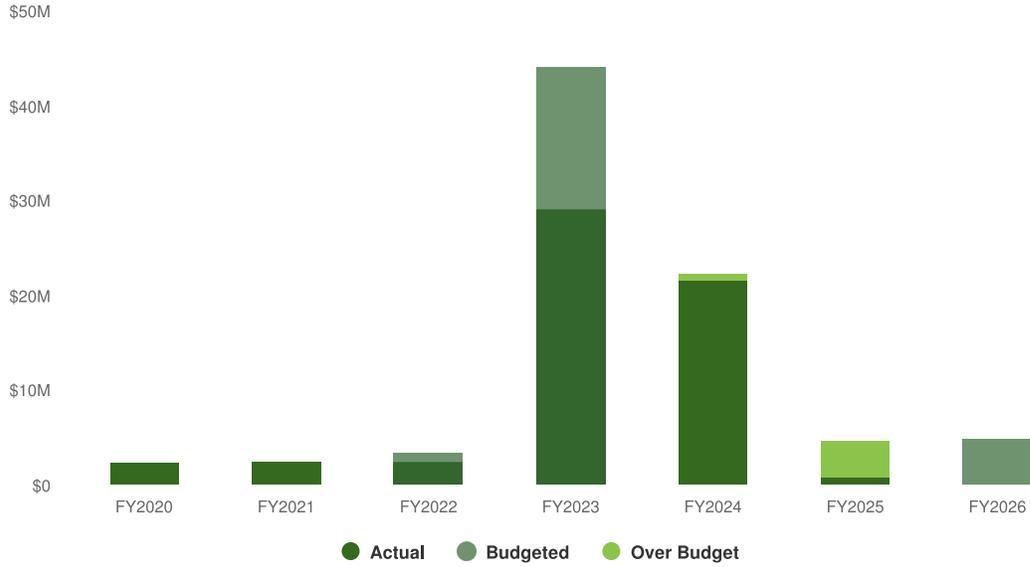


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$323,605	\$338,978	\$338,978	\$362,615	7%	\$23,637
Employee Benefits	\$119,698	\$132,154	\$130,404	\$164,928	26.5%	\$34,524
Materials & Supplies	\$41,789	\$49,740	\$49,740	\$55,550	11.7%	\$5,810
Outside Services	\$145,845	\$195,638	\$196,888	\$730,403	271%	\$533,515
Capital Outlay	\$8,402	\$11,895	\$0	\$0	0%	\$0
Capital Improvements	\$13,717,621	\$484,819	\$0	\$3,400,000	N/A	\$3,400,000
Computer Network Transfer	\$8,532	\$7,640	\$7,640	\$13,593	77.9%	\$5,953
Interfund Transfers	\$19,147	\$19,147	\$19,147	\$19,147	0%	\$0
Insurance and Other Charges	\$43,104	\$51,536	\$51,536	\$49,644	-3.7%	-\$1,892
Total Expense Objects:	\$14,427,743	\$1,291,546	\$794,333	\$4,795,880	503.8%	\$4,001,547

Revenues Summary

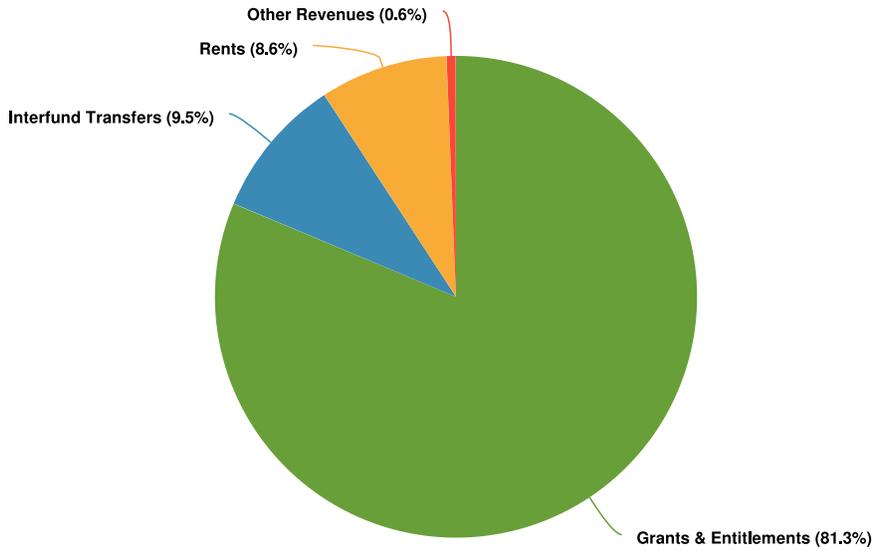
\$4,795,880 **\$4,001,547**
(503.76% vs. prior year)

Aviation Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source

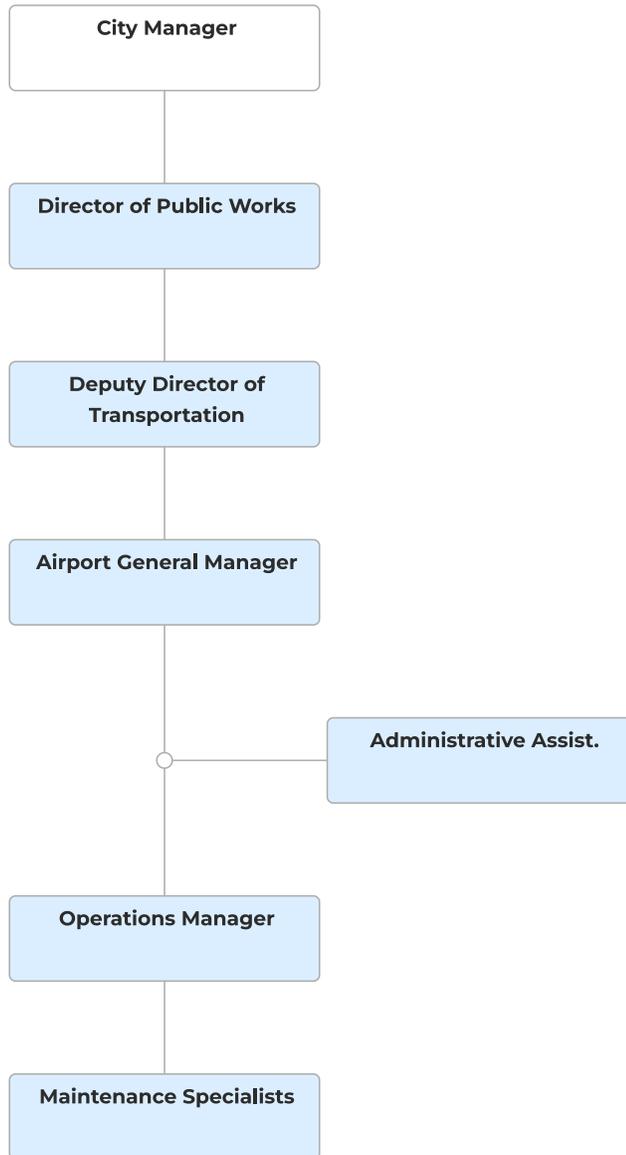


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Rents						
Airport Hangar Rent	\$96,504.77	\$96,900.00	\$99,636.00	\$96,900.00	-2.7%	-\$2,736.00
Airport Restaurant Rent	\$4,400.00	\$4,800.00	\$4,800.00	\$7,200.00	50%	\$2,400.00
Commercial Land Lease	\$8,661.58	\$11,000.00	\$5,712.00	\$11,000.00	92.6%	\$5,288.00
Farm Land Lease	\$79,964.00	\$99,450.00	\$79,964.00	\$99,450.00	24.4%	\$19,486.00
MO ANG Lease	\$86,516.75	\$86,500.00	\$86,500.00	\$86,500.00	0%	\$0.00
BMS Land Lease	\$6,310.18	\$6,310.00	\$6,310.00	\$6,310.00	0%	\$0.00
FBO Lease	\$100,099.57	\$102,200.00	\$100,345.00	\$100,345.00	0%	\$0.00
Rental	\$0.00	\$2,400.00	\$0.00	\$2,400.00	N/A	\$2,400.00
Total Rents:	\$382,456.85	\$409,560.00	\$383,267.00	\$410,105.00	7%	\$26,838.00
Other Revenues						
Gain/Loss Change in Mkt Value	\$87,348.38	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sale of Gas & Oil	\$23,083.10	\$22,700.00	\$29,000.00	\$29,000.00	0%	\$0.00
Recovery/Reimbursements	\$7,497.67	\$1,400.00	\$1,400.00	\$1,400.00	0%	\$0.00
Other Revenue/Over or Short	\$4,758.13	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Other Revenues:	\$122,687.28	\$24,100.00	\$30,400.00	\$30,400.00	0%	\$0.00
Interest Earnings						

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Interest on Investments	-\$72,443.87	\$0.00	\$0.00	\$0.00	0%	\$0.00
Accrued Interest Income	-\$12,380.99	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest on Investments	\$219.70	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Interest Earnings:	-\$84,605.16	\$0.00	\$0.00	\$0.00	0%	\$0.00
Grants & Entitlements						
CARES/CORONA/COVID 19 GRANT	\$116,162.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Federal Aviation Administraton	\$11,874,156.00	\$4,000,506.27	\$0.00	\$0.00	0%	\$0.00
State Airport Aid Grant	\$87,814.00	\$0.00	\$0.00	\$3,900,000.00	N/A	\$3,900,000.00
MO Air National Guard Grant	\$9,651,332.21	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Grants & Entitlements:	\$21,729,464.21	\$4,000,506.27	\$0.00	\$3,900,000.00	N/A	\$3,900,000.00
Interfund Transfers						
Transfer from General Fund	\$0.00	\$310,666.00	\$310,666.00	\$385,375.00	24%	\$74,709.00
Transfer from Gaming Initiativ	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0%	\$0.00
Transfer from CIP Sales Tax	\$30,562.37	\$23,586.13	\$0.00	\$0.00	0%	\$0.00
Total Interfund Transfers:	\$100,562.37	\$404,252.13	\$380,666.00	\$455,375.00	19.6%	\$74,709.00
Total Revenue Source:	\$22,250,565.55	\$4,838,418.40	\$794,333.00	\$4,795,880.00	503.8%	\$4,001,547.00

Rosecrans Memorial Airport Organizational Chart

Rosecrans Memorial Airport



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 the 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's Activity/Achievements

- Continued construction of the new Airport Terminal housing administrative offices and a modern restaurant facility, and 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, Scout Camporees, and fieldtrips, providing hands-on experiences.
- Hosted the highly anticipated, award-winning, 2024 Sound of Speed Airshow featuring the USAF Thunderbirds and top-tier performers.
- Hosted the inaugural Pony Express STOL event at Rosecrans, a new annual aerial event.

Budget Challenges/Planned Initiatives

- Addressing ever-increasing FAA certification requirements through rewriting of Airport manuals and processes.
- Aging buildings and equipment continue to increase the 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 in the northern portion of the airport.
- Actively expand community engagement through new partnerships with local organizations to broaden the impact of aviation in the region.
- Ignite the passion for aviation among young people by scaling up school field trips and student-focused activities at the airport.

- Initiate a committee-driven planning structure with the 139th AW, Airport Management, and third-parties for the 2026 Airshow, to continue building on the award-winning status of the Sound of Speed.

Performance Statistics

- 65 based aircraft - 10-military; 55-general aviation, corporate, agriculture.
- 21,661 aircraft operations (takeoff/landings) compared to 2023 total of 15,663.
- 179,485 gals. Of aircraft fuel sold compared to a 2023 total of 184,680.
- Estimated 50,000 attendance the 2024 Sound of Speed Airshow.
- Hangar Occupancy: 35 existing T-hangars with 100% occupancy. Waiting list on file.

Public Parking

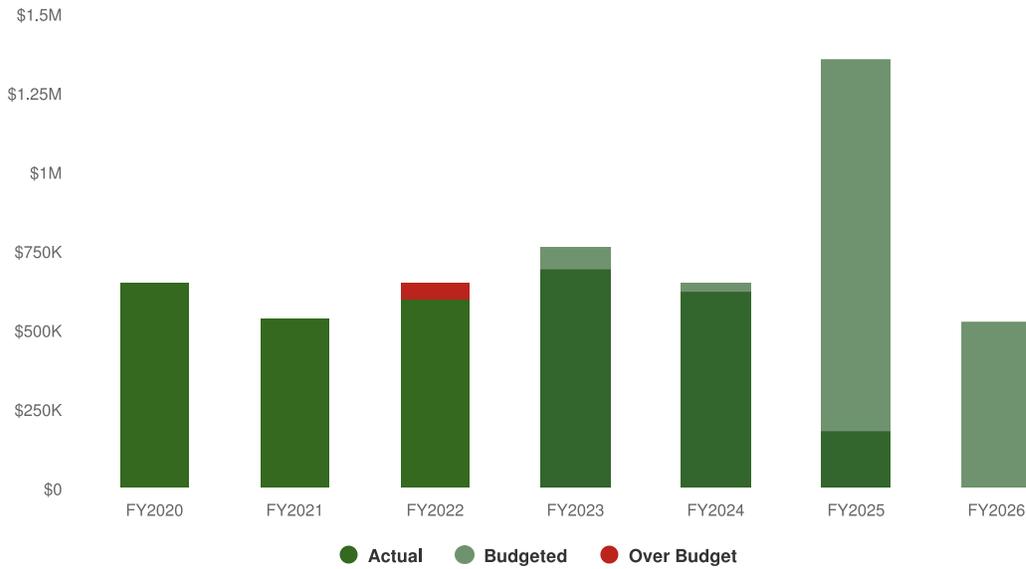
Jeff Jauhola
Traffic Supervisor

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. In FY26 the parking control technicians will be under the Police Traffic Division and will continue to enforce traffic and parking regulations within the City.

Expenditures Summary

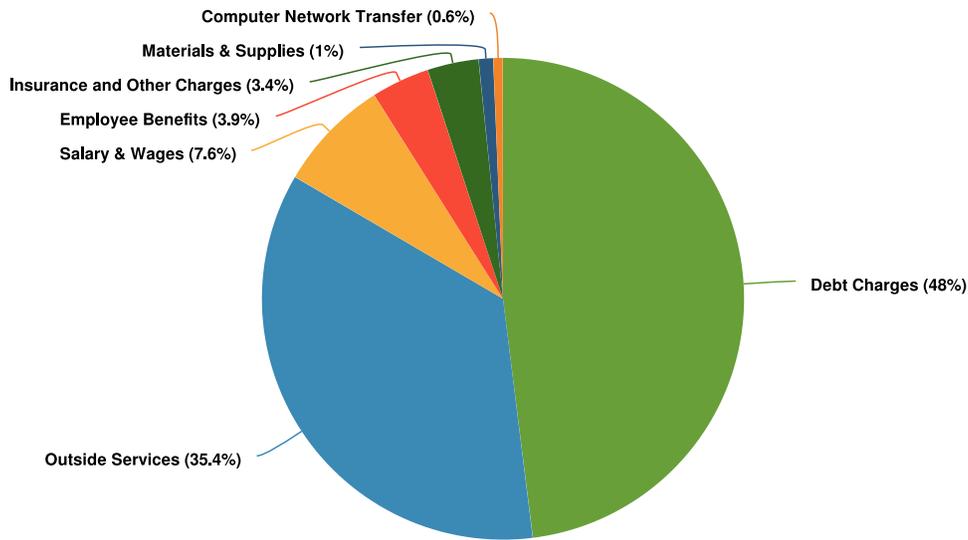
\$528,538 **-\$828,811**
(-61.06% vs. prior year)

Public Parking Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

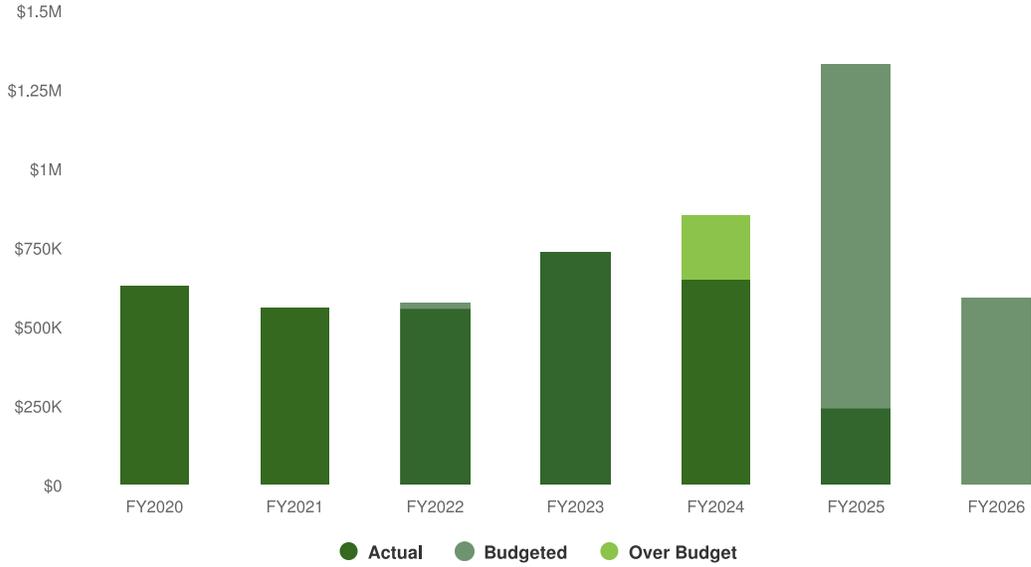


Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$111,355	\$116,306	\$116,306	\$40,142	-65.5%	-\$76,164
Employee Benefits	\$61,152	\$58,472	\$53,816	\$20,677	-61.6%	-\$33,139
Materials & Supplies	\$4,998	\$7,830	\$7,830	\$5,114	-34.7%	-\$2,716
Outside Services	\$172,912	\$197,624	\$197,624	\$187,129	-5.3%	-\$10,495
Debt Charges	\$253,851	\$958,290	\$958,290	\$253,851	-73.5%	-\$704,439
Computer Network Transfer	\$2,844	\$3,056	\$3,056	\$3,398	11.2%	\$342
Insurance and Other Charges	\$14,516	\$20,427	\$20,427	\$18,227	-10.8%	-\$2,200
Total Expense Objects:	\$621,629	\$1,362,005	\$1,357,349	\$528,538	-61.1%	-\$828,811

Revenues Summary

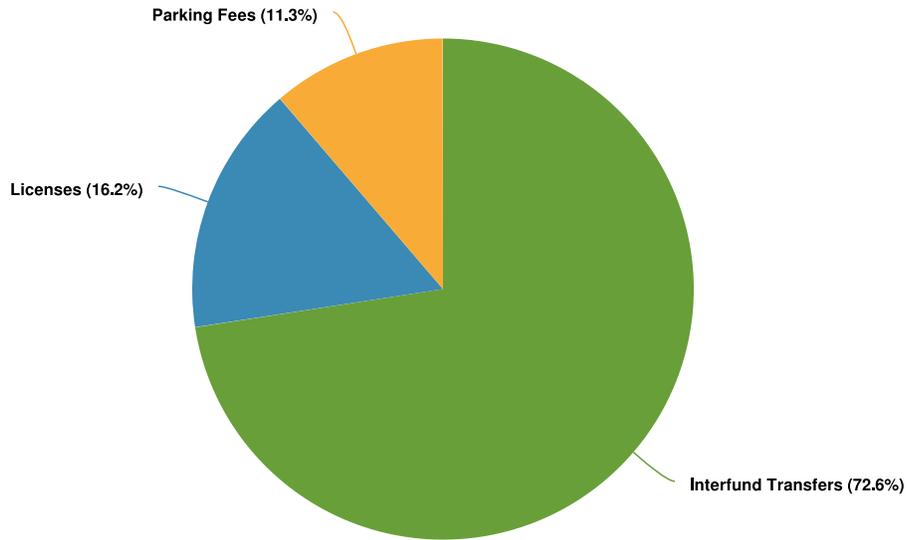
\$593,416 **-\$738,977**
(-55.46% vs. prior year)

Public Parking Proposed and Historical Budget vs. Actual



Revenues by Source

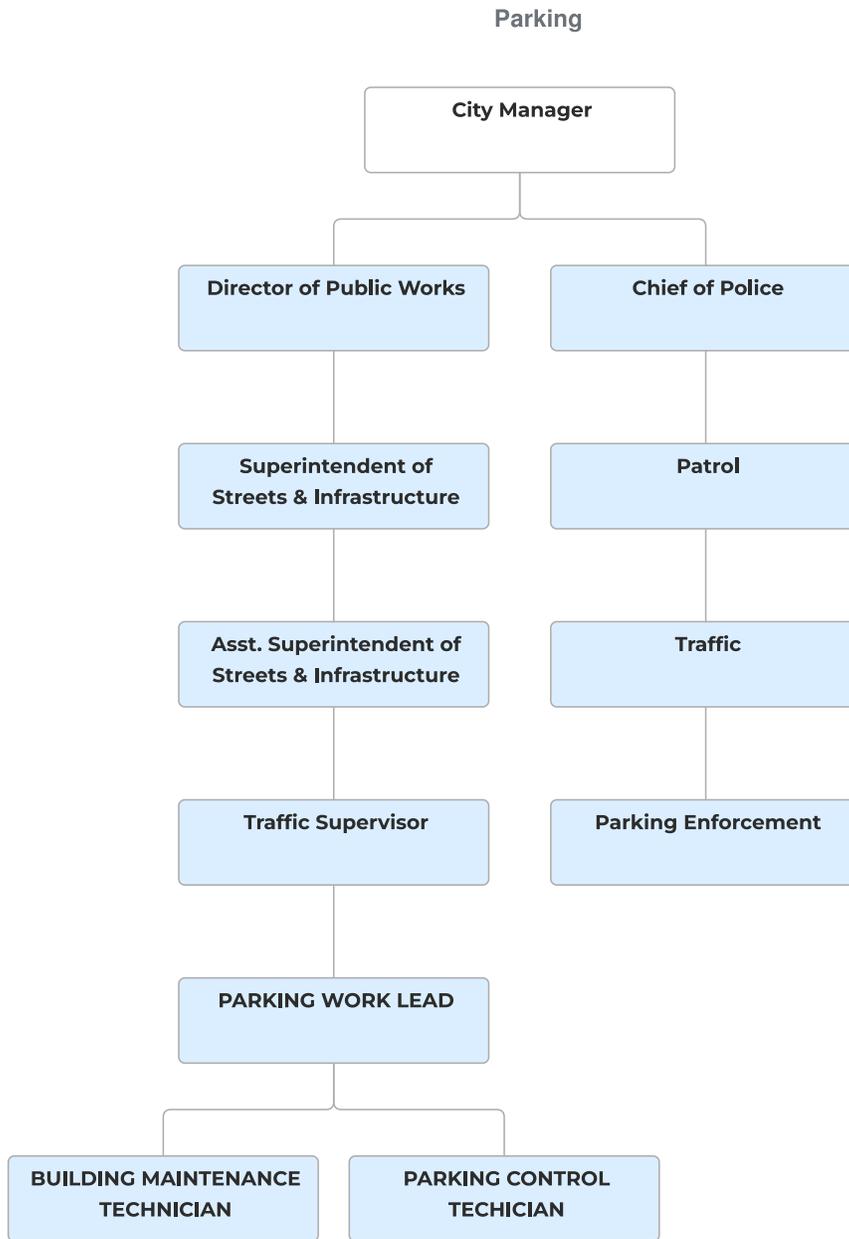
Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Licenses						
City Sticker & Penalty	\$99,267.91	\$96,000.00	\$96,000.00	\$96,000.00	0%	\$0.00
Total Licenses:	\$99,267.91	\$96,000.00	\$96,000.00	\$96,000.00	0%	\$0.00
Fines						
Parking Violation Fines	\$31,668.00	\$35,000.00	\$32,000.00	\$0.00	-100%	-\$32,000.00
Total Fines:	\$31,668.00	\$35,000.00	\$32,000.00	\$0.00	-100%	-\$32,000.00
Parking Fees						
Parking - 6th & Jules	\$53,202.50	\$53,250.00	\$54,600.00	\$54,600.00	0%	\$0.00
Parking - 9th & Felix	\$1,895.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
Parking - 5th & Edmond	\$3,865.00	\$700.00	\$500.00	\$650.00	30%	\$150.00
Parking - 5th & Felix	\$13,639.50	\$7,560.00	\$10,000.00	\$7,560.00	-24.4%	-\$2,440.00
Parking - 8th & Felix	\$300.00	\$2,000.00	\$2,000.00	\$2,000.00	0%	\$0.00
Total Parking Fees:	\$72,902.00	\$65,510.00	\$69,100.00	\$66,810.00	-3.3%	-\$2,290.00
Other Revenues						
Gain/Loss Change in Mkt Value	\$3,249.56	\$0.00	\$0.00	\$0.00	0%	\$0.00
Sale of Fixed Assets	\$203,517.00	\$0.00	\$0.00	\$0.00	0%	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Other Revenue/Over or Short	\$1,200.00	\$700.00	\$0.00	\$0.00	0%	\$0.00
Total Other Revenues:	\$207,966.56	\$700.00	\$0.00	\$0.00	0%	\$0.00
Interest Earnings						
Interest on Investments	\$4,538.98	\$6,995.00	\$0.00	\$0.00	0%	\$0.00
Accrued Interest Income	-\$460.60	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Interest Earnings:	\$4,078.38	\$6,995.00	\$0.00	\$0.00	0%	\$0.00
Interfund Transfers						
Transfer from General Fund	\$179,443.00	\$170,503.00	\$170,503.00	\$170,253.00	-0.1%	-\$250.00
Transfer from Gaming Initiativ	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	0%	\$0.00
Transfer from General Fund	\$253,853.00	\$958,290.00	\$958,290.00	\$253,853.00	-73.5%	-\$704,437.00
Total Interfund Transfers:	\$439,796.00	\$1,135,293.00	\$1,135,293.00	\$430,606.00	-62.1%	-\$704,687.00
Total Revenue Source:	\$855,678.85	\$1,339,498.00	\$1,332,393.00	\$593,416.00	-55.5%	-\$738,977.00

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 to the downtown community.
- Provide two Public Parking and Enforcement positions in the Central Business District.

Current Year's Activity/Achievements

- Adjusted staffing levels are full.
- Increased maintenance due to full staff.

Budget Challenges/Planned Initiatives

- 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

- 1,672 tickets were issued.
- \$31,885 in revenue collected.
- \$7,078 in fines collected after 1st notice.
- \$7,922 in fines collected after the 2nd notice.

Water Protection

Edward Leaverton
Superintendent of Water Protection

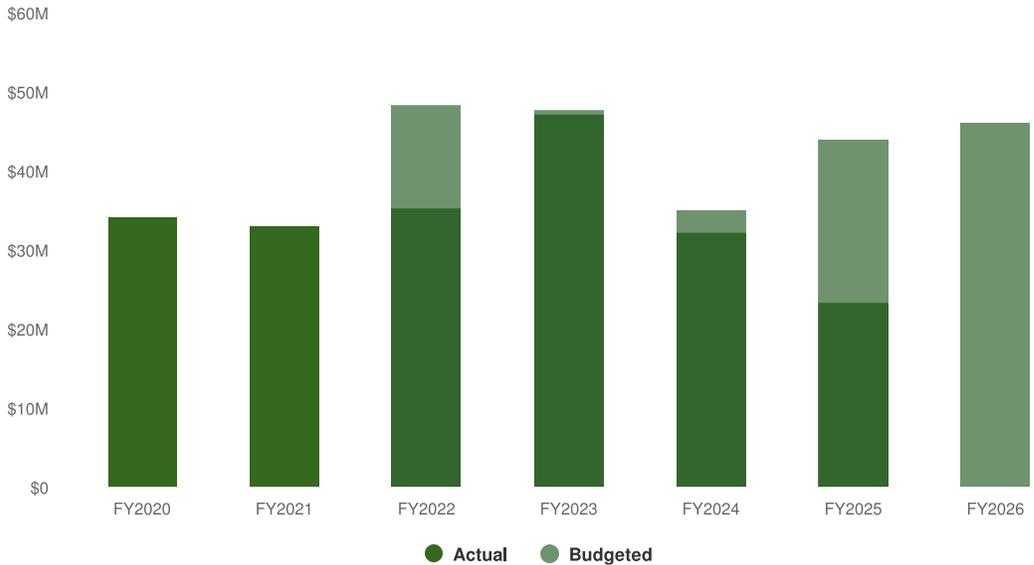
Operational programs within the fund include:

- **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

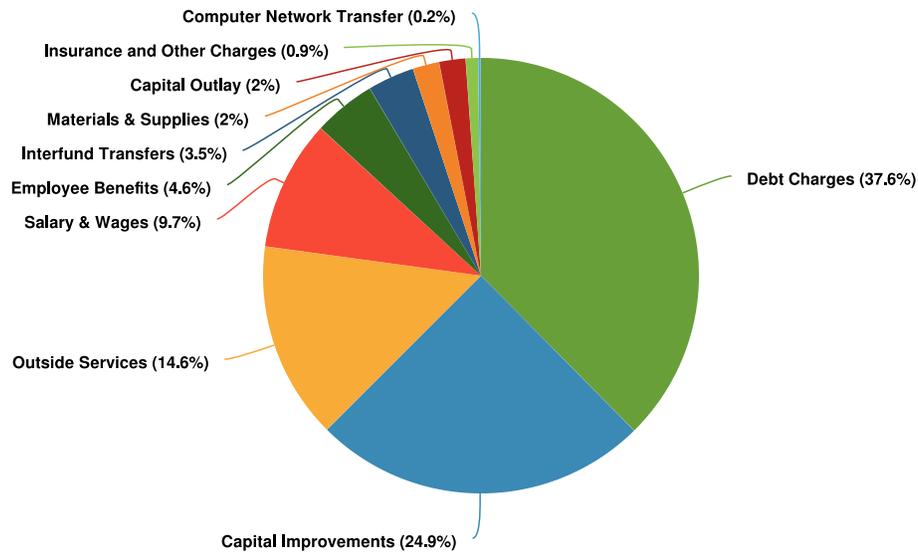
\$45,986,078 **\$2,064,357**
(4.70% vs. prior year)

Water Protection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

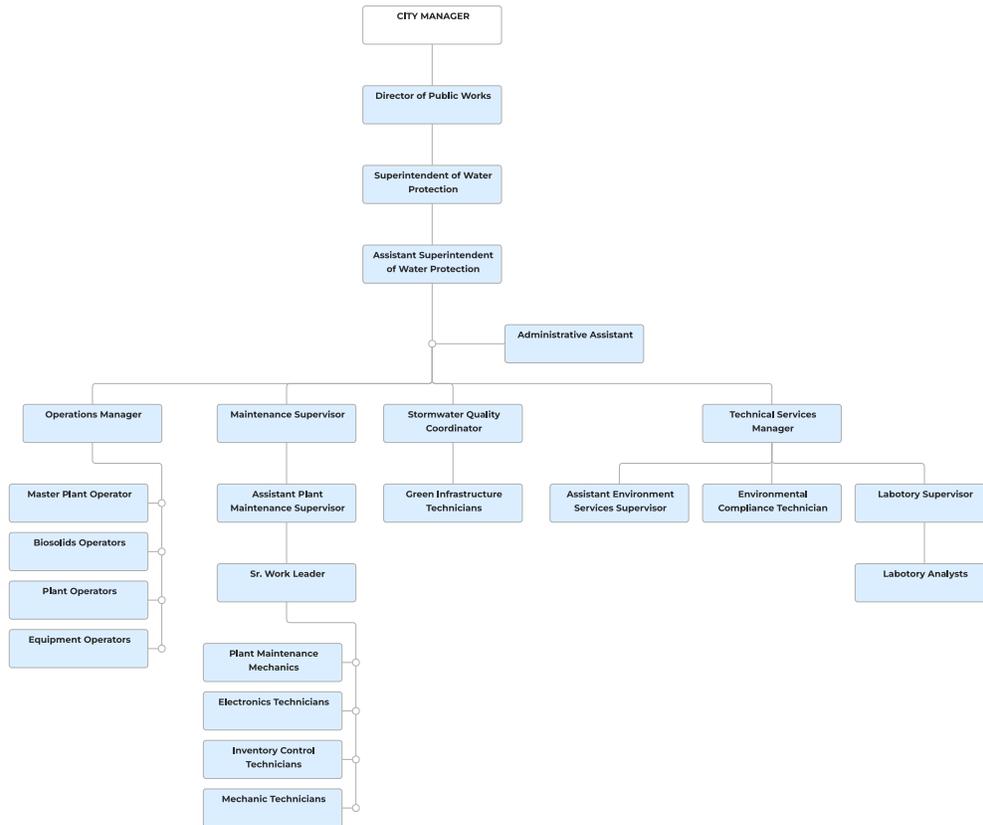
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$4,058,810	\$4,459,308	\$4,614,626	\$4,455,727	-3.4%	-\$158,899
Employee Benefits	\$1,824,466	\$2,012,489	\$2,179,440	\$2,126,272	-2.4%	-\$53,168
Materials & Supplies	\$804,073	\$766,997	\$890,936	\$905,503	1.6%	\$14,567
Outside Services	\$6,324,217	\$6,399,392	\$6,419,647	\$6,735,663	4.9%	\$316,016
Capital Outlay	\$464,857	\$270,000	\$270,000	\$899,424	233.1%	\$629,424
Capital Improvements	\$1,972,441	\$10,918,000	\$10,918,000	\$11,452,435	4.9%	\$534,435
Debt Charges	\$14,769,109	\$16,431,209	\$16,431,209	\$17,294,972	5.3%	\$863,763
Computer Network Transfer	\$99,540	\$120,712	\$120,712	\$93,450	-22.6%	-\$27,262
Interfund Transfers	\$1,516,221	\$1,616,897	\$1,616,897	\$1,600,083	-1%	-\$16,814
Insurance and Other Charges	\$358,845	\$460,254	\$460,254	\$422,549	-8.2%	-\$37,705
Total Expense Objects:	\$32,192,578	\$43,455,258	\$43,921,721	\$45,986,078	4.7%	\$2,064,357

Water Protection Organizational Chart

WATER PROTECTION



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 discharges 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's Activity/Achievements

- Developed a water quality integrated plan to replace the long-term control plan and secured MODNR approval.
- Finished construction of Schneider Electric biogas reuse project.
- Begin design work for the domestic treatment train blower replacement project.
- Replaced aging pumps at Faraon Pump Station with new, more efficient dry pit submersible pumps.
- Fully implemented Cartegraph asset management software.

Budget Challenges/Planned Initiatives

- Increasing costs of laboratory equipment and chemicals
- Begin scheduling of future Integrated Plan/AOC projects.
- Locate and map force mains missing from Integrity.

Performance Statistics

- 0 Notice of Violations issued against the City.
- Average of 24 million gals. Of daily flow treated.
- 4,119,783,000 total gal. Of water treated.
- Total plant capacity is 54 million gallons per day.
- 19 pumping stations.

Transit

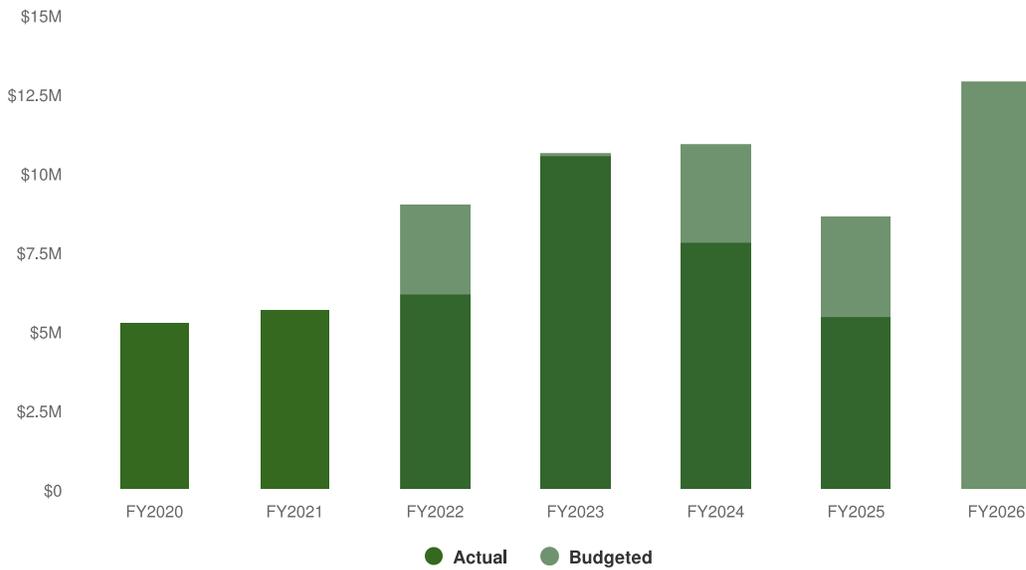
Michelle Schultz
Transit General Manager

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

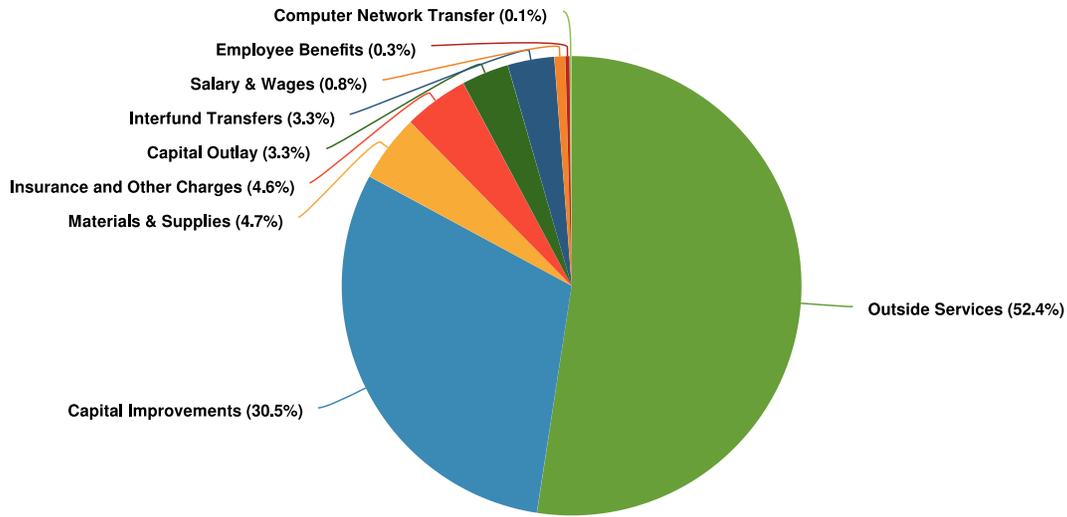
\$12,920,858 **\$4,282,645**
(49.58% vs. prior year)

Transit Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

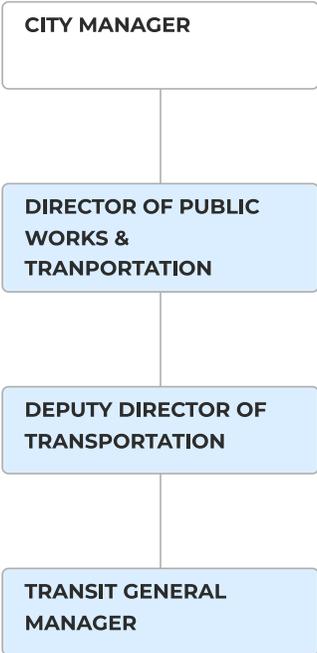
Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$88,462	\$94,944	\$94,944	\$97,792	3%	\$2,848
Employee Benefits	\$18,943	\$30,558	\$36,042	\$39,587	9.8%	\$3,545
Materials & Supplies	\$459,882	\$494,949	\$610,460	\$611,685	0.2%	\$1,225
Outside Services	\$5,057,715	\$6,645,847	\$6,630,817	\$6,773,537	2.2%	\$142,720
Capital Outlay	\$1,229,064	\$177,500	\$177,500	\$429,989	142.2%	\$252,489
Capital Improvements	\$139,250	\$163,000	\$163,000	\$3,938,000	2,316%	\$3,775,000
Computer Network Transfer	\$12,798	\$15,280	\$15,280	\$16,991	11.2%	\$1,711
Interfund Transfers	\$363,883	\$409,104	\$371,504	\$424,802	14.3%	\$53,298
Insurance and Other Charges	\$451,964	\$538,666	\$538,666	\$588,475	9.2%	\$49,809
Total Expense Objects:	\$7,821,960	\$8,569,848	\$8,638,213	\$12,920,858	49.6%	\$4,282,645

Transit Organizational Chart

MASS TRANSIT FLOW 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.
- Implements Intelligent Transportation System and scheduling software that allows for 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 aged 6–18 years.
- Offer free rides for children under 6 years.

Current Year's 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.
- The Travel Ambassador program provides instruction and guidance to new riders who may be unfamiliar with the system.
- Promoted smartphone fare payment app/Route Shout bus tracking app.
- Updated transfer stations at North Walmart and Hy-Vee.
- Took delivery of two new Gillig buses.
- Took delivery of a new staff van to replace the 2009 van.
- Improved training program 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.
 - Upgrade & transfer of Dispatch area.
 - Replacement of a 2009 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:	FY2023	FY2024	FY2025 (Projected)
◦ Number of paid passengers: (w/o transfers)	240,794	248,104	267,976
◦ Number of trips: (including transfers)	299,677	305,519	325,460
◦ % of operating budget funded by paid riders:	2.1%	2.8%	2.7%
◦ Cost per trip per passenger:	\$21.72	\$20.53	\$19.59
◦ Number of deviations:	57,794	67,594	76,884

Landfill

Darkota Cloud

Superintendent of Solid Waste & Recycling

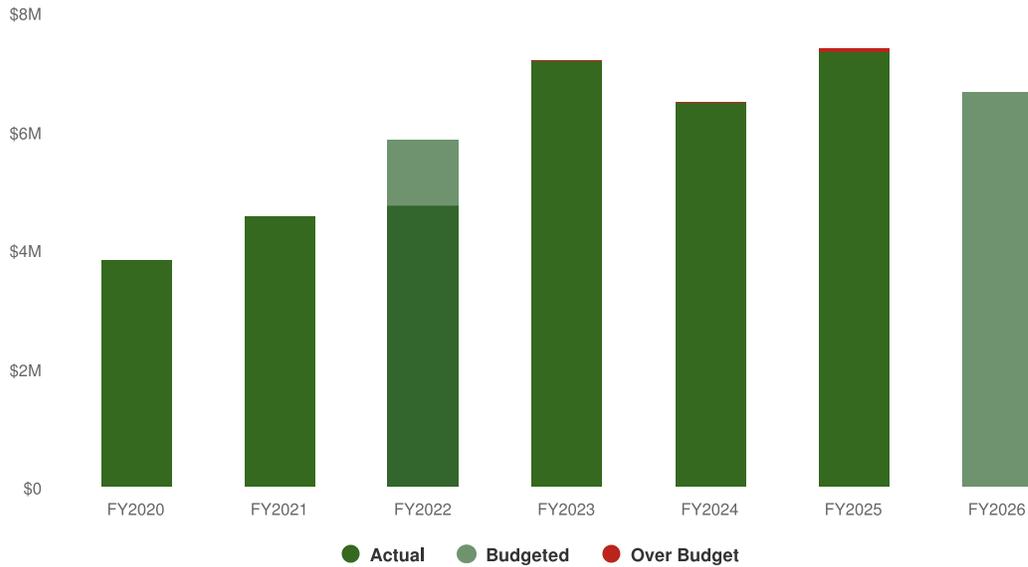
Operational programs within the fund include:

- **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

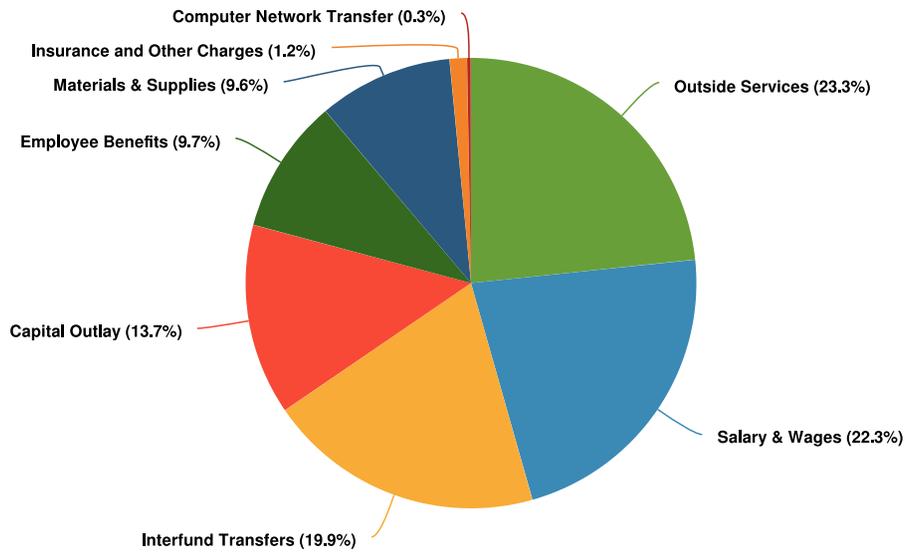
\$6,658,147 **-\$683,010**
(-9.30% vs. prior year)

Landfill Proposed and Historical Budget vs. Actual



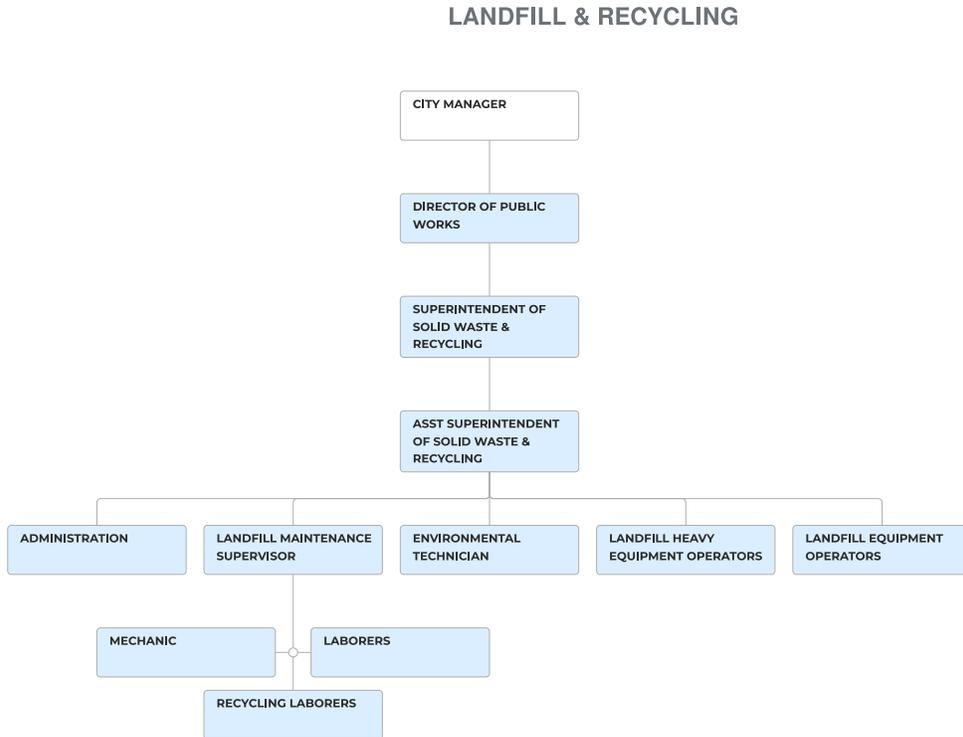
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages	\$1,121,749	\$1,300,378	\$1,336,919	\$1,482,343	10.9%	\$145,424
Employee Benefits	\$446,547	\$519,003	\$589,287	\$643,741	9.2%	\$54,454
Materials & Supplies	\$481,315	\$556,850	\$577,845	\$641,839	11.1%	\$63,994
Outside Services	\$1,592,183	\$2,010,476	\$1,765,526	\$1,554,039	-12%	-\$211,487
Capital Outlay	\$1,407,982	\$851,347	\$851,347	\$912,641	7.2%	\$61,295
Capital Improvements	\$48,180	\$3,250,570	\$800,000	\$0	-100%	-\$800,000
Computer Network Transfer	\$11,376	\$15,280	\$15,280	\$18,690	22.3%	\$3,410
Interfund Transfers	\$1,320,460	\$1,322,540	\$1,322,540	\$1,322,340	0%	-\$200
Insurance and Other Charges	\$88,834	\$82,414	\$82,414	\$82,514	0.1%	\$100
Total Expense Objects:	\$6,518,627	\$9,908,858	\$7,341,158	\$6,658,147	-9.3%	-\$683,010

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 the environment.

Core Services

- Properly landfill and cover all solid waste daily.
- Grind and compost all yard waste received.
- Complies 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's Activity/Achievements

- 98,349 transactions processed.
- 213,557.45 tons of solid waste received.
- 1,894 tons of yard waste was received.
- 1292 whole tires were received and processed.
- 950 appliances were received.
- 303 tons during clean sweep operations.
- 1,153,825 pounds of recycled material processed in 2024.

Budget Challenges/Planned Initiatives

- Proper compaction and covering of active fill.
- Execution of an erosion control plan to minimize impact on stormwater run-off.
- Prepare the 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 under the new permit.
- Operational needs due to higher daily tonnage and increased vehicle counts.
- 2025 operational challenges due to continued landfill expansion.

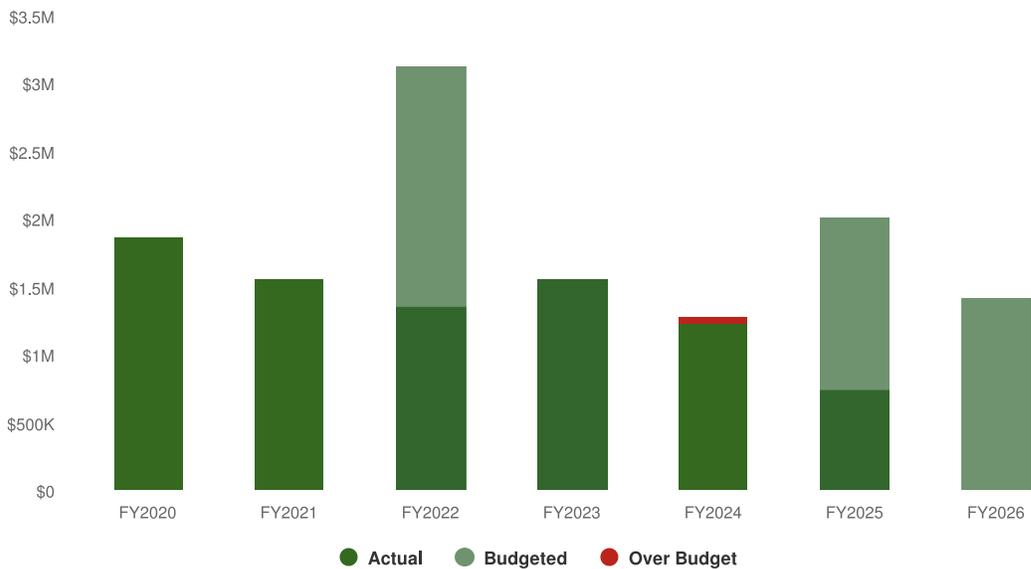
Non-Departmental

Purpose - To separately identify revenue and expenditures not otherwise assigned to other General Fund departments or programs.

Expenditures Summary

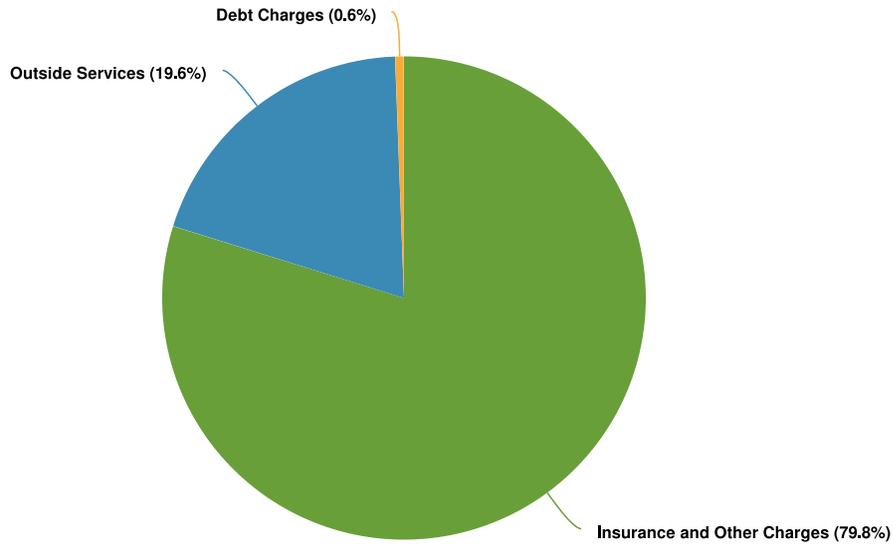
\$1,421,144 **-\$597,288**
(-29.59% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services						
Outside Services	\$351,705	\$301,459	\$301,459	\$278,636	-7.6%	-\$22,823
Total Outside Services:	\$351,705	\$301,459	\$301,459	\$278,636	-7.6%	-\$22,823
Debt Charges						
Debt Service - Principal	\$16,005	\$0	\$0	\$7,156	N/A	\$7,156
Debt Service-Interest & Other	\$1,907	\$0	\$0	\$1,006	N/A	\$1,006
Total Debt Charges:	\$17,912	\$0	\$0	\$8,162	N/A	\$8,162
Interfund Transfers						
Transfers Out	\$0	\$627,767	\$627,767	\$0	-100%	-\$627,767
Total Interfund Transfers:	\$0	\$627,767	\$627,767	\$0	-100%	-\$627,767
Insurance and Other Charges						
Outside Services	\$914,678	\$1,068,670	\$1,089,206	\$1,134,346	4.1%	\$45,140
Total Insurance and Other Charges:	\$914,678	\$1,068,670	\$1,089,206	\$1,134,346	4.1%	\$45,140
Total Expense Objects:	\$1,284,295	\$1,997,896	\$2,018,432	\$1,421,144	-29.6%	-\$597,288

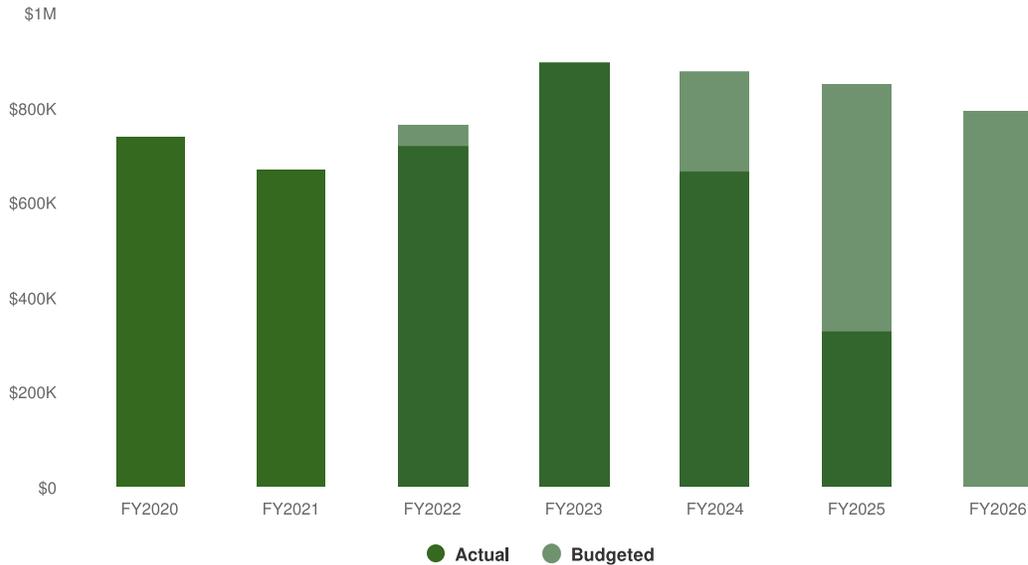
Gaming

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

\$792,500 **-\$57,500**
 (-6.76% vs. prior year)

Gaming Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services						
Professional Services	\$0	\$0	\$0	\$100,000	N/A	\$100,000
<i>Outside Professional Legal Services</i>	\$0	\$0	\$0	\$100,000	N/A	\$100,000
Advertising	\$0	\$0	\$0	\$29,000	N/A	\$29,000
<i>Advertising - CVB Tourism</i>	\$0	\$0	\$0	\$3,000	N/A	\$3,000

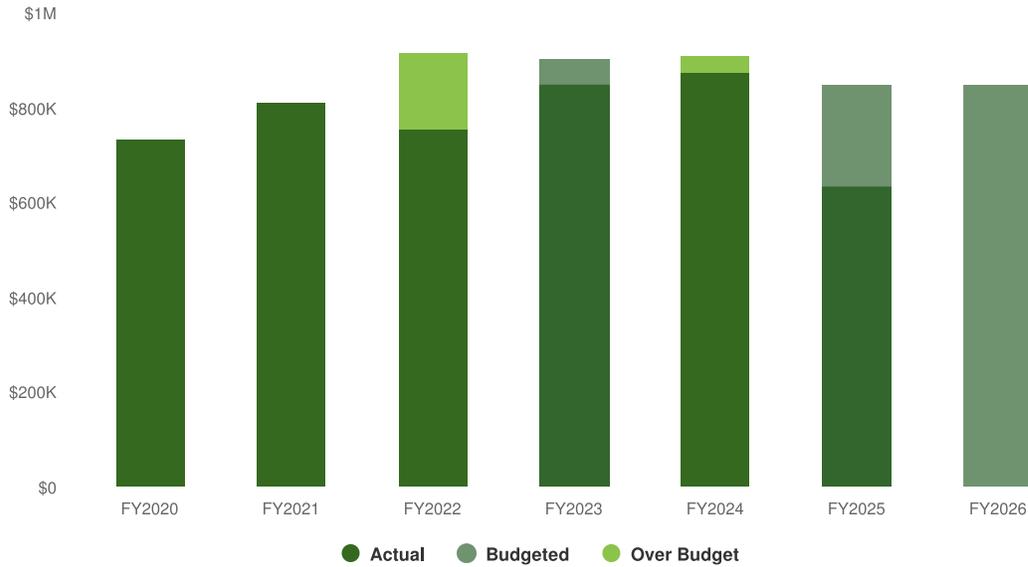
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Advertising in Chamber's Directory	\$0	\$0	\$0	\$1,000	N/A	\$1,000
Other radio & newspaper advertising/promotional sp	\$0	\$0	\$0	\$5,000	N/A	\$5,000
Advertising- Various	\$0	\$0	\$0	\$5,000	N/A	\$5,000
Spectrum Channel 19	\$0	\$0	\$0	\$15,000	N/A	\$15,000
Special Contributions/Services	\$0	\$0	\$0	\$236,000	N/A	\$236,000
Chambers Workforce	\$0	\$0	\$0	\$15,000	N/A	\$15,000
Allied Arts	\$0	\$0	\$0	\$32,950	N/A	\$32,950
MWSU Center for Service	\$0	\$0	\$0	\$40,000	N/A	\$40,000
Home Dock Cities Association	\$0	\$0	\$0	\$3,500	N/A	\$3,500
Project Graduation	\$0	\$0	\$0	\$500	N/A	\$500
Neighborhood Grant for Neighborhood Assoc	\$0	\$0	\$0	\$20,000	N/A	\$20,000
Festival Funding - Bluegrass Community	\$0	\$0	\$0	\$400	N/A	\$400
Festival Funding - South Side Fall Fest (RB)	\$0	\$0	\$0	\$10,000	N/A	\$10,000
City contribution toward Great Missouri NW Days at	\$0	\$0	\$0	\$500	N/A	\$500
Festival Funding - Pumpkinfest (RB)	\$0	\$0	\$0	\$7,500	N/A	\$7,500
SOHG	\$0	\$0	\$0	\$85,000	N/A	\$85,000
Community Alliance Membership	\$0	\$0	\$0	\$20,000	N/A	\$20,000
Festival Funding - Coleman Hawkin's Festival	\$0	\$0	\$0	\$650	N/A	\$650
Other Services	\$0	\$0	\$0	\$311,000	N/A	\$311,000
Property maintenance clean-up, abatement, dangerous conditions	\$0	\$0	\$0	\$90,000	N/A	\$90,000
Annual Chamber of Commerce Economic Development Co	\$0	\$0	\$0	\$210,000	N/A	\$210,000
State Lobbyist, Mark Rhoads	\$0	\$0	\$0	\$11,000	N/A	\$11,000
Total Outside Services:	\$0	\$0	\$0	\$676,000	N/A	\$676,000
Interfund Transfers						
Transfer to General Fund	\$568,442	\$773,500	\$773,500	\$40,000	-94.8%	-\$733,500
Transfer to Nature Center for operating subsidy	\$0	\$0	\$40,000	\$40,000	0%	\$0
Legal Services (8391-1410)	\$0	\$0	\$100,000	\$0	-100%	-\$100,000
Advertising (8320-1453)	\$0	\$0	\$29,000	\$0	-100%	-\$29,000
Prop Maint Clean Up (5430-1498)	\$0	\$0	\$90,000	\$0	-100%	-\$90,000
Neighborhood Grant for Neighborhood Assoc	\$0	\$0	\$20,000	\$0	-100%	-\$20,000
Chambers Workforce (8300-1495)	\$0	\$0	\$15,000	\$0	-100%	-\$15,000
Allied Arts (8300-1495)	\$0	\$0	\$32,950	\$0	-100%	-\$32,950
MWSU Center for Service (8300-1495)	\$0	\$0	\$40,000	\$0	-100%	-\$40,000

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
<i>Home Dock Cities Association (8300-1495)</i>	\$0	\$0	\$3,500	\$0	-100%	-\$3,500
<i>Project Graduation (8300-1495)</i>	\$0	\$0	\$500	\$0	-100%	-\$500
<i>Sculpture Walk (8300-1495)</i>	\$0	\$0	\$2,500	\$0	-100%	-\$2,500
<i>Annual Chamber of Commerce Economic Development (8300-1495)</i>	\$0	\$0	\$210,000	\$0	-100%	-\$210,000
<i>Festival Funding - Pumpkinfest (8300-1495)</i>	\$0	\$0	\$7,500	\$0	-100%	-\$7,500
<i>Great Missouri NW Days (8300-1495)</i>	\$0	\$0	\$500	\$0	-100%	-\$500
<i>Innovation Stockyards (8300-1495)</i>	\$0	\$0	\$20,000	\$0	-100%	-\$20,000
<i>Festival Funding - Bluegrass Community (8300-1495)</i>	\$0	\$0	\$400	\$0	-100%	-\$400
<i>Festival Funding - South Side Fall Fest (8300-1495)</i>	\$0	\$0	\$10,000	\$0	-100%	-\$10,000
<i>State Lobbyist, Mark Rhoads (8300-1495)</i>	\$0	\$0	\$11,000	\$0	-100%	-\$11,000
<i>Community Alliance Membership (8300-1495)</i>	\$0	\$0	\$20,000	\$0	-100%	-\$20,000
<i>Festival Funding - Coleman Hawkin's Festival (8300-1495)</i>	\$0	\$0	\$650	\$0	-100%	-\$650
<i>MO-KAN (8300-1495)</i>	\$0	\$0	\$25,000	\$0	-100%	-\$25,000
<i>SOHG (5430-1495)</i>	\$0	\$0	\$85,000	\$0	-100%	-\$85,000
<i>Military Advocate (8300-1495)</i>	\$0	\$0	\$10,000	\$0	-100%	-\$10,000
Transfer to Parks & Recreation	\$22,500	\$0	\$0	\$0	0%	\$0
Transfer to Aviation Fund	\$70,000	\$70,000	\$70,000	\$70,000	0%	\$0
<i>Aviation operating subsidy in support of Air Guard</i>	\$0	\$0	\$70,000	\$70,000	0%	\$0
Transfer to Public Parking	\$6,500	\$6,500	\$6,500	\$6,500	0%	\$0
<i>To reimburse Parking fund for lost revenue</i>	\$0	\$0	\$6,500	\$6,500	0%	\$0
Total Interfund Transfers:	\$667,442	\$850,000	\$850,000	\$116,500	-86.3%	-\$733,500
Total Expense Objects:	\$667,442	\$850,000	\$850,000	\$792,500	-6.8%	-\$57,500

Revenues Summary

\$850,000 **\$0**
(0.00% vs. prior year)

Gaming Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Gaming Initiatives Fund						
State Admissions Revenue	\$375,167.50	\$360,000.00	\$370,000.00	\$370,000.00	0%	\$0.00
State Gaming Revenue	\$496,154.43	\$470,000.00	\$480,000.00	\$480,000.00	0%	\$0.00
Gain/Loss Change in Mkt Value	\$24,318.32	\$0.00	\$0.00	\$0.00	0%	\$0.00
Interest on Investments	\$14,209.40	\$19,654.00	\$0.00	\$0.00	0%	\$0.00
Accrued Interest Income	-\$617.67	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Gaming Initiatives Fund:	\$909,231.98	\$849,654.00	\$850,000.00	\$850,000.00	0%	\$0.00

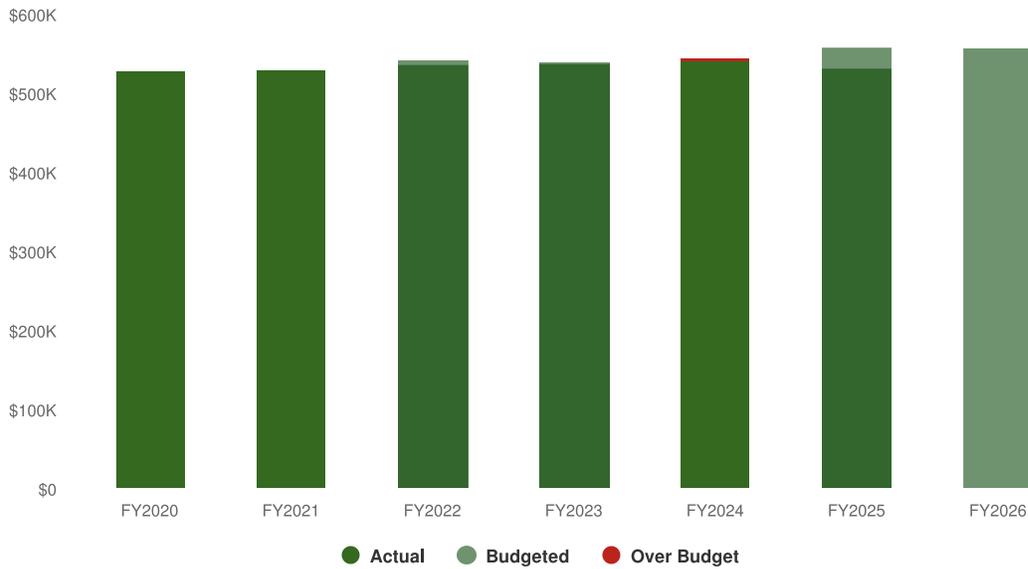
St. Joseph Museums

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

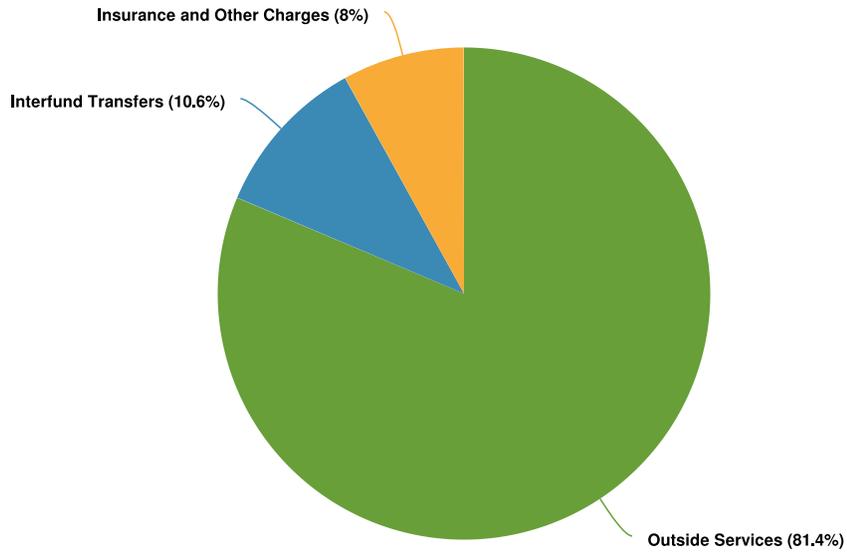
\$556,424 **-\$2,440**
(-0.44% vs. prior year)

St. Joseph Museums Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services	\$451,730	\$450,225	\$450,225	\$452,785	0.6%	\$2,560
Interfund Transfers	\$56,973	\$57,845	\$57,845	\$59,099	2.2%	\$1,254
Insurance and Other Charges	\$37,242	\$50,794	\$50,794	\$44,540	-12.3%	-\$6,254
Total Expense Objects:	\$545,945	\$558,864	\$558,864	\$556,424	-0.4%	-\$2,440

Organizational Chart

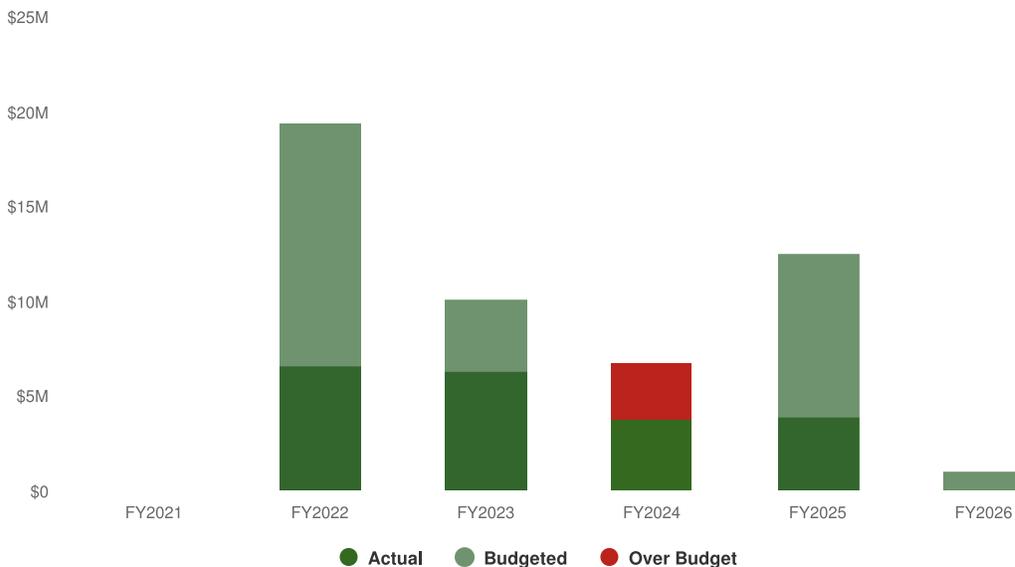
American Rescue Plan Act

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

\$1,009,191 **-\$11,486,933**
 (-91.92% vs. prior year)

American Rescue Plan Act Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

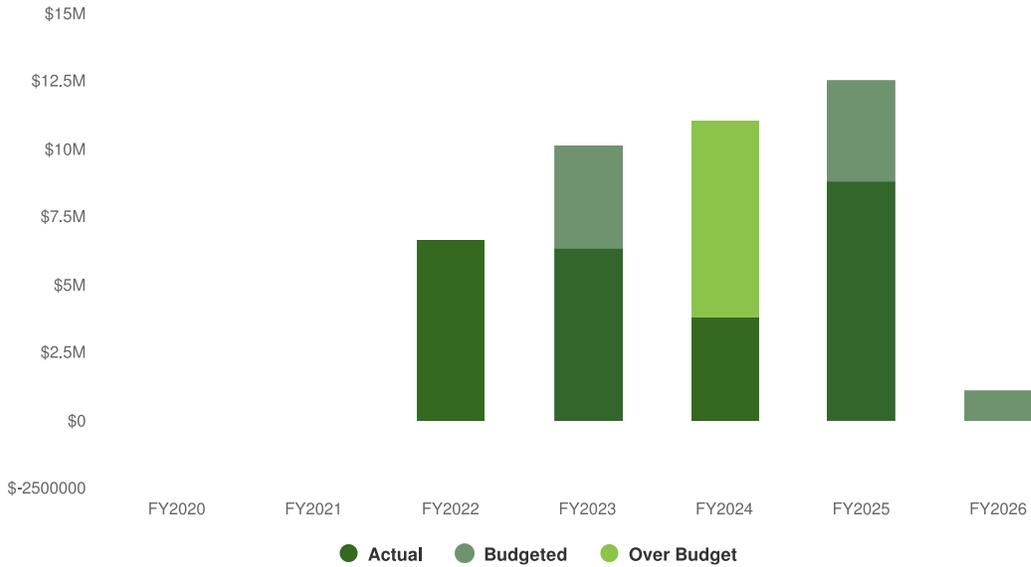
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Salary & Wages						
Temporary & Part Time Wages				\$56,178	N/A	\$56,178
Total Salary & Wages:	\$0		\$0	\$56,178	N/A	\$56,178
Employee Benefits						
Dental Insurance				\$334	N/A	\$334
Lagers Pension Contributions				\$7,696	N/A	\$7,696
Health Insurance				\$13,349	N/A	\$13,349
Life Insurance				\$189	N/A	\$189
Long Term Disability				\$151	N/A	\$151
Workers' Compensation				\$1,123	N/A	\$1,123
FICA Contributions	\$0		\$0	\$3,483	N/A	\$3,483
FICA-FIM	\$0		\$0	\$815	N/A	\$815
Total Employee Benefits:	\$0		\$0	\$27,140	N/A	\$27,140
Materials & Supplies						
Office Supplies	\$30	\$0	\$0	\$0	0%	\$0
Total Materials & Supplies:	\$30	\$0	\$0	\$0	0%	\$0
Outside Services						
Special Contributions/Services	\$1,203,266	\$2,263,768	\$3,065,505	\$0	-100%	-\$3,065,505
<i>Mosaic Block Renovation</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,462,000</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$1,462,000</i>
<i>Old Town Homesteading</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,072,000</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$1,072,000</i>
<i>RiverBluff South Side</i>	<i>\$0</i>	<i>\$0</i>	<i>\$531,505</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$531,505</i>
Special Contributions/Services	\$498,695	\$1,567,640	\$1,616,836	\$0	-100%	-\$1,616,836
Other Services	\$271		\$0	\$925,873	N/A	\$925,873
Total Outside Services:	\$1,702,232	\$3,831,408	\$4,682,341	\$925,873	-80.2%	-\$3,756,468
Capital Improvements						
Improv Other Than Buildings	\$0	\$25,000	\$0	\$0	0%	\$0
Total Capital Improvements:	\$0	\$25,000	\$0	\$0	0%	\$0
Interfund Transfers						
Transfer to General Fund	\$4,975,035	\$5,603,294	\$2,665,780	\$0	-100%	-\$2,665,780
<i>ARPA Accountant 8540-5855</i>	<i>\$0</i>	<i>\$0</i>	<i>\$73,369</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$73,369</i>
<i>ARPA Police Cars 160300 (2280-5855)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$697,411</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$697,411</i>
<i>Arena Electric Upgrade 160550 (5510-5855)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$70,000</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$70,000</i>
<i>Wireless Upgrades 160380 (8591-5855)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$195,000</i>	<i>\$0</i>	<i>-100%</i>	<i>-\$195,000</i>

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
<i>Conference Room 160325 (8591-5855)</i>	\$0	\$0	\$390,000	\$0	-100%	-\$390,000
<i>ARPA CAT6 Wiring</i>	\$0	\$0	\$40,000	\$0	-100%	-\$40,000
<i>Civic Center Park 160330 (8712-5855)</i>	\$0	\$0	\$1,200,000	\$0	-100%	-\$1,200,000
Transfer to SIMR Fund	\$0	\$3,186,382	\$2,000,000	\$0	-100%	-\$2,000,000
<i>Intersection Signals 160365 2110-5855</i>	\$0	\$0	\$2,000,000	\$0	-100%	-\$2,000,000
Transfer to Parks & Recreation	\$0	\$381,561	\$0	\$0	0%	\$0
Transfer to Parks Sales Tax	\$47,477	\$0	\$0	\$0	0%	\$0
Transfer to CDBG Fund	\$0	\$0	\$500,000	\$0	-100%	-\$500,000
<i>Vacant Bldg/Demo</i>	\$0	\$0	\$500,000	\$0	-100%	-\$500,000
Transfer to CIP Fund	\$0	\$3,078,956	\$2,648,003	\$0	-100%	-\$2,648,003
<i>MHTC-Pickett Rd Proj</i>	\$0	\$0	\$2,648,003	\$0	-100%	-\$2,648,003
Transfer to General Fund	\$0	\$56,031	\$0	\$0	0%	\$0
Total Interfund Transfers:	\$5,022,511	\$12,306,224	\$7,813,783	\$0	-100%	-\$7,813,783
Total Expense Objects:	\$6,724,774	\$16,162,632	\$12,496,124	\$1,009,191	-91.9%	-\$11,486,933

Revenues Summary

\$1,064,191 -**\$11,431,933**
 (-91.48% vs. prior year)

American Rescue Plan Act Proposed and Historical Budget vs. Actual



Revenue by Department

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
Revenue						
Other Revenues						
Gain/Loss Change in Mkt Value	-\$106,111	\$0	\$0	\$0	\$0	0%
Gain/Loss Sale of Investments	\$1,516,805		\$0	\$50,000	\$50,000	N/A
Total Other Revenues:	\$1,410,694	\$0	\$0	\$50,000	\$50,000	N/A
Interest Earnings						
Interest on Investments	\$11,515	\$8,093	\$0	\$5,000	\$5,000	N/A
Total Interest Earnings:	\$11,515	\$8,093	\$0	\$5,000	\$5,000	N/A
Grants & Entitlements						
American Rescue Plan Act Grant	\$9,359,531	\$14,513,961	\$10,879,288	\$83,318	-\$10,795,970	-99.2%

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)	FY2025 Budgeted vs. FY2026 Budgeted (% Change)
MHTC-PICKETT RD 160470	\$0	\$0	\$2,648,003	\$0	-\$2,648,003	-100%
INTERSECTION SIGNALS 160365	\$0	\$0	\$2,000,000	\$0	-\$2,000,000	-100%
POLICE CARS 160300	\$0	\$0	\$697,411	\$0	-\$697,411	-100%
VACANT BLDG/DEMO 160360	\$0	\$0	\$500,000	\$0	-\$500,000	-100%
ARENA ELECTRIC UPGRADE 160550	\$0	\$0	\$70,000	\$0	-\$70,000	-100%
ADMINISTRATIVE SALARY 160305	\$0	\$0	\$73,369	\$83,318	\$9,949	13.6%
Rec Room Bathroom 160605	\$0	\$0	\$195,000	\$0	-\$195,000	-100%
CITY HALL CONFERENCE ROOM 160325	\$0	\$0	\$390,000	\$0	-\$390,000	-100%
Animal Shelter Cages 160495, 160497	\$0	\$0	\$40,000	\$0	-\$40,000	-100%
UH REHAB 160165	\$0	\$0	\$1,072,000	\$0	-\$1,072,000	-100%
MOSAIC BLOCK RENOVATIONS 160060	\$0	\$0	\$1,462,000	\$0	-\$1,462,000	-100%
RB SOUTH SIDE 160205	\$0	\$0	\$531,505	\$0	-\$531,505	-100%
Civic Center Park 160330	\$0	\$0	\$1,200,000	\$0	-\$1,200,000	-100%
American Rescue Plan Act Grant	\$241,635	\$1,623,671	\$1,616,836	\$925,873	-\$690,963	-42.7%
Parks - GA Thompson	\$0	\$0	\$0	\$925,873	\$925,873	N/A
Total Grants & Entitlements:	\$9,601,166	\$16,137,632	\$12,496,124	\$1,009,191	-\$11,486,933	-91.9%
Total Revenue:	\$11,023,375	\$16,145,725	\$12,496,124	\$1,064,191	-\$11,431,933	-91.5%

Special Allocation

TIF programs include:

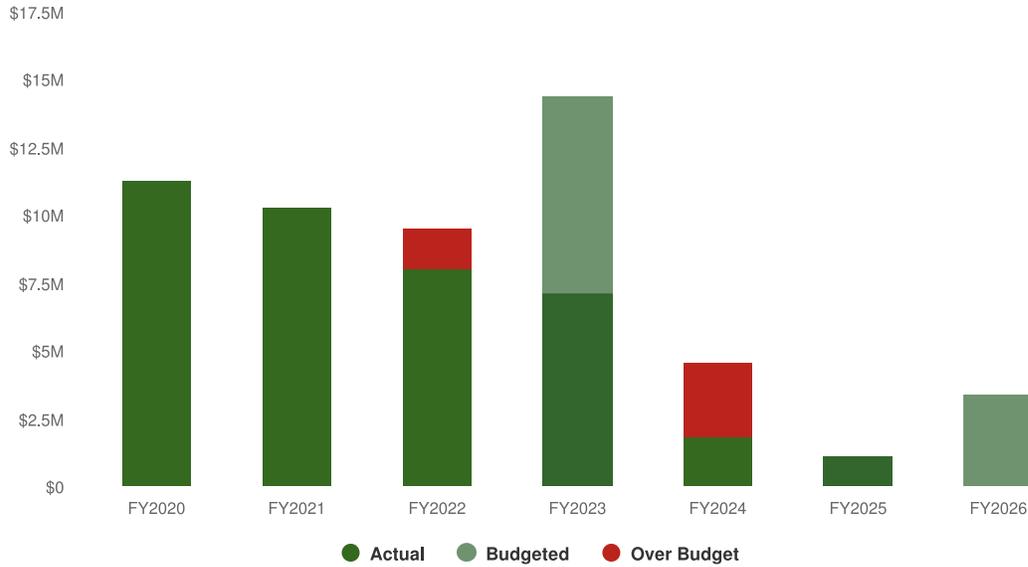
- **Center Building** - This program tracks the revenues and expenditures for the Center Building TIF. This is the first redevelopment project within the Downtown Revitalization TIF district. The project is a building rehab program located at 6th and Edmond. In addition to updates of the building, the 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 for 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.
- **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

\$3,413,740 **\$2,295,704**
 (205.33% 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.

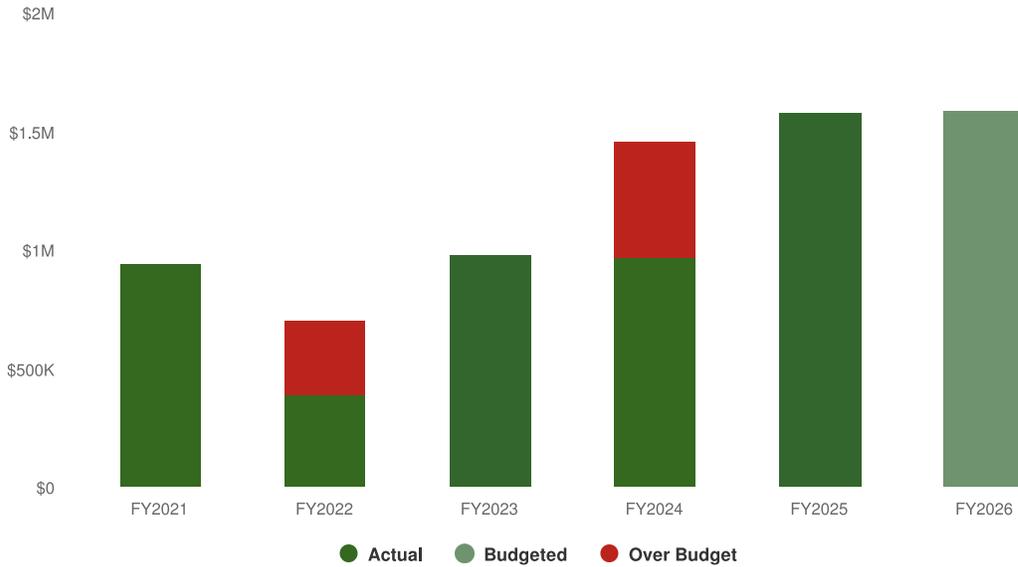
Debt Service

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

\$1,585,084 **\$3,713**
(0.23% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual

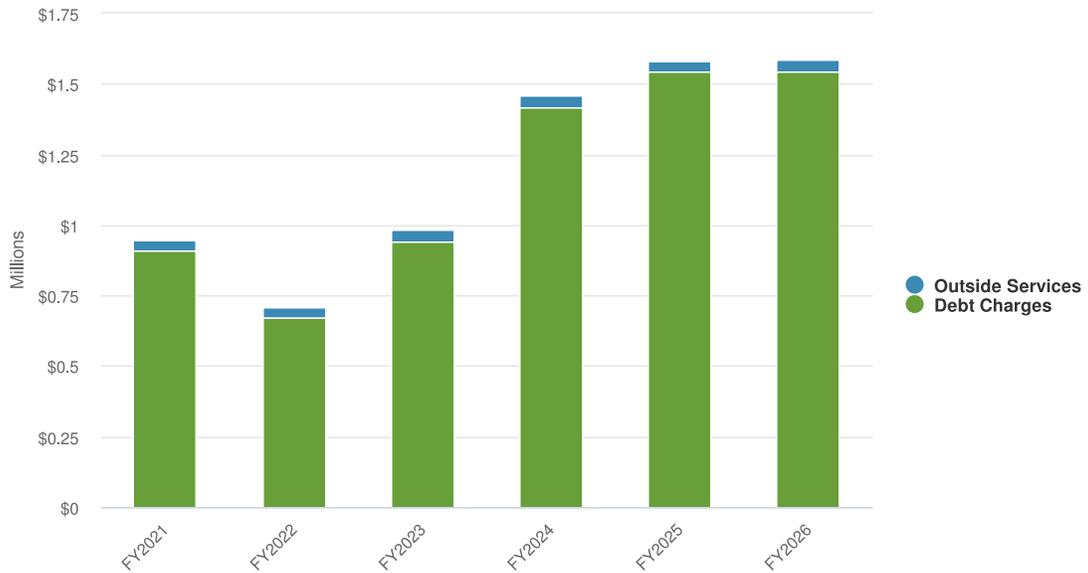


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



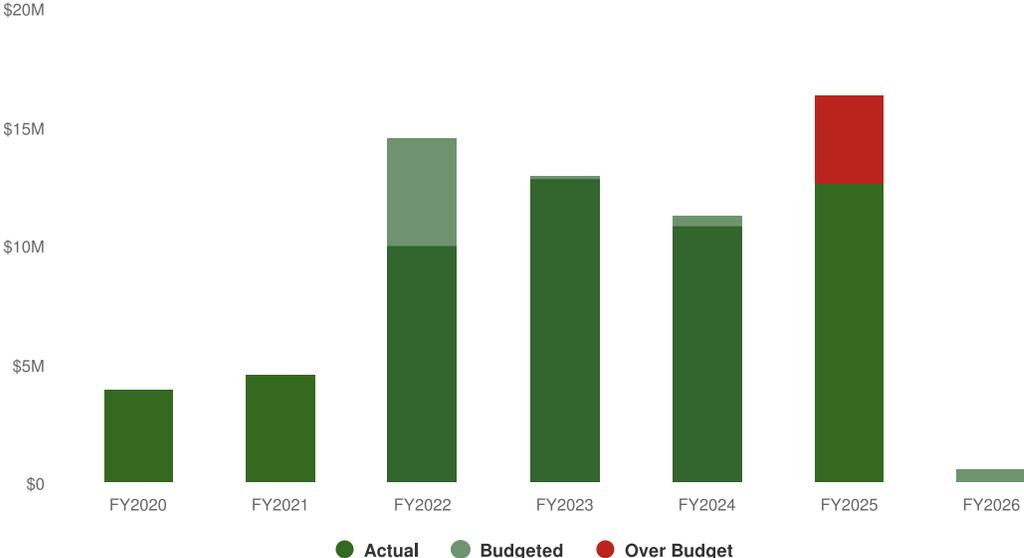
Name	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
No Data To Display		

Capital Projects

Expenditures Summary

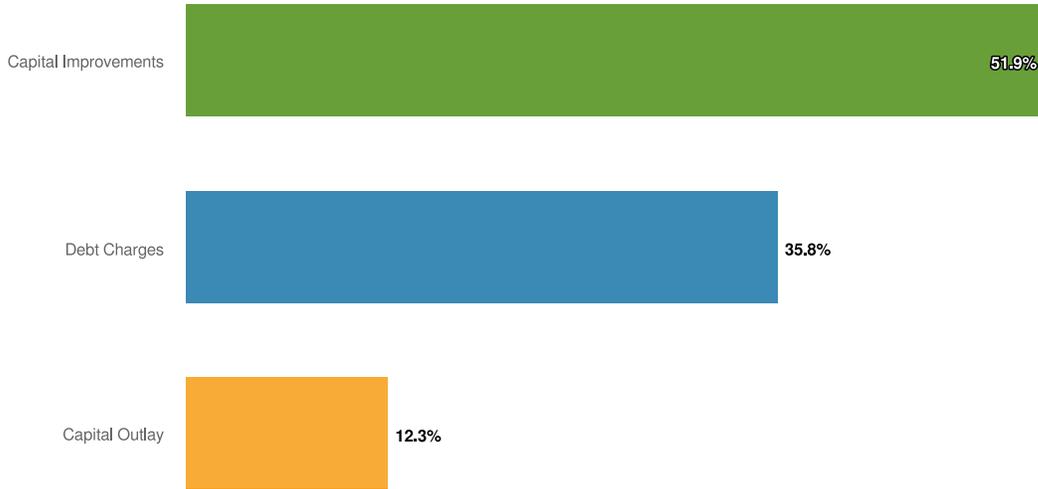
\$538,027 **-\$12,129,708**
(-95.75% vs. prior year)

Capital Projects Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Expense Objects						
Outside Services						
Outside Services						
Professional Services	\$516,640	\$0	\$0	\$0	0%	\$0
Postage	\$5	\$0	\$0	\$0	0%	\$0
Advertising	\$1,079	\$0	\$0	\$0	0%	\$0
Licenses/Permits/Recording Fee	\$321		\$0	\$0	0%	\$0
Total Outside Services:	\$518,045	\$0	\$0	\$0	0%	\$0
Total Outside Services:	\$518,045	\$0	\$0	\$0	0%	\$0
Capital Outlay						
Capital Outlay						
Machinery & Equipment	\$0	\$1,843,579	\$1,700,000	\$66,165	-96.1%	-\$1,633,835
Body/Dash Cameras - Equipment	\$0	\$0	\$950,000	\$0	-100%	-\$950,000
City Hall Elevators - Equipment	\$0	\$0	\$750,000	\$0	-100%	-\$750,000
City Hall Elevators - Capital Costs - Equipment/Vehicle/Furnishings	\$0	\$0	\$0	\$29,665	N/A	\$29,665
Airport Plow for 1-Ton	\$0	\$0	\$0	\$11,000	N/A	\$11,000
Airport Runflat Tires for Mower	\$0	\$0	\$0	\$5,500	N/A	\$5,500
Airport Skid Steer Tracks & Brushcat	\$0	\$0	\$0	\$20,000	N/A	\$20,000
Total Capital Outlay:	\$0	\$1,843,579	\$1,700,000	\$66,165	-96.1%	-\$1,633,835

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Capital Outlay:	\$0	\$1,843,579	\$1,700,000	\$66,165	-96.1%	-\$1,633,835
Capital Improvements						
Capital Improvements						
Land	\$7,629		\$0	\$0	0%	\$0
Buildings	\$2,576,939	\$5,237,777	\$447,595	\$61,218	-86.3%	-\$386,377
<i>City Hall Masonry</i>	\$0	\$0	\$447,595	\$0	-100%	-\$447,595
<i>City Hall Masonry - Capital Costs - Construction/Maintenance</i>	\$0	\$0	\$0	\$61,218	N/A	\$61,218
Improv Other Than Buildings	\$5,206,161	\$8,771,978	\$4,670,000	\$218,000	-95.3%	-\$4,452,000
<i>New Southside Fire Station #10 - Construction/Maintenance</i>	\$0	\$0	\$2,470,000	\$0	-100%	-\$2,470,000
<i>Civic Arena Restrooms - Construction/Maintenance</i>	\$0	\$0	\$2,000,000	\$0	-100%	-\$2,000,000
<i>Urban Trail - Construction/Maintenance</i>	\$0	\$0	\$200,000	\$0	-100%	-\$200,000
<i>Airport FBO Gate Replacement</i>	\$0	\$0	\$0	\$18,000	N/A	\$18,000
<i>Airport Capital Funds</i>	\$0	\$0	\$0	\$200,000	N/A	\$200,000
Streets, Curbs & Sidewalks	\$1,691,283	\$8,596,275	\$5,657,672	\$0	-100%	-\$5,657,672
<i>36th Street Sidewalks (239025)</i>	\$0	\$0	\$442,750	\$0	-100%	-\$442,750
<i>22nd Street Sidewalks (Gooding to Mansfield) (239020)</i>	\$0	\$0	\$460,469	\$0	-100%	-\$460,469
<i>Sylvania/Charles Infrastructure - Construction/Maintenance</i>	\$0	\$0	\$1,176,450	\$0	-100%	-\$1,176,450
<i>Bridges Final Phase - Construction/Maintenance</i>	\$0	\$0	\$500,000	\$0	-100%	-\$500,000
<i>ARPA MHTC-Pickett Road</i>	\$0	\$0	\$2,648,003	\$0	-100%	-\$2,648,003
<i>Concrete Street Improvements - Construction/Maintenance</i>	\$0	\$0	\$250,000	\$0	-100%	-\$250,000
<i>Sidewalk Grant Program - Construction/Maintenance</i>	\$0	\$0	\$180,000	\$0	-100%	-\$180,000
Total Capital Improvements:	\$9,482,012	\$22,606,030	\$10,775,267	\$279,218	-97.4%	-\$10,496,049
Total Capital Improvements:	\$9,482,012	\$22,606,030	\$10,775,267	\$279,218	-97.4%	-\$10,496,049
Debt Charges						
Debt Service - Principal						
Debt Service - Principal	\$135,000	\$140,000	\$140,000	\$145,000	3.6%	\$5,000
<i>Energy Lease 203-980 (ends June 2029)</i>	\$0	\$0	\$140,000	\$145,000	3.6%	\$5,000
Total Debt Service - Principal:	\$135,000	\$140,000	\$140,000	\$145,000	3.6%	\$5,000
Debt Service-Interest & Other						
Debt Service - Interest	\$57,122	\$52,468	\$52,468	\$47,644	-9.2%	-\$4,824
<i>Energy Lease 203-980 (ends June 2029)</i>	\$0	\$0	\$52,468	\$47,644	-9.2%	-\$4,824
Other Debt Charges	\$94,685	\$0	\$0	\$0	0%	\$0

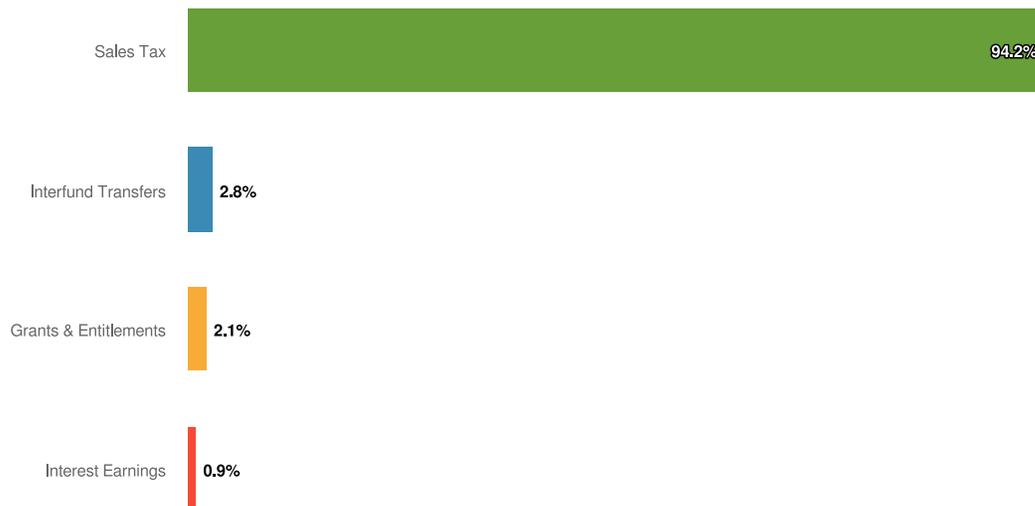
Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Debt Service-Interest & Other:	\$151,807	\$52,468	\$52,468	\$47,644	-9.2%	-\$4,824
Total Debt Charges:	\$286,807	\$192,468	\$192,468	\$192,644	0.1%	\$176
Interfund Transfers						
Transfers Out						
Transfer to General Fund	\$500,000	\$0	\$0	\$0	0%	\$0
Transfer to Aviation Fund	\$30,562	\$23,586	\$0	\$0	0%	\$0
Total Transfers Out:	\$530,562	\$23,586	\$0	\$0	0%	\$0
Total Interfund Transfers:	\$530,562	\$23,586	\$0	\$0	0%	\$0
Total Expense Objects:	\$10,817,426	\$24,665,663	\$12,667,735	\$538,027	-95.8%	-\$12,129,708

Revenues Summary

\$9,596,549 **-\$2,266,323**
 (-19.10% vs. prior year)

Revenues by Source

Projected 2026 Revenues by Source



Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Revenue Source						
Sales Tax						
Sales Taxes						
Sales Tax	\$8,355,924.97	\$8,436,628.00	\$8,230,857.00	\$8,436,628.00	2.5%	\$205,771.00
City Use Tax	\$570,597.65	\$683,871.00	\$470,400.00	\$624,900.00	32.8%	\$154,500.00
Sales Tax Contra Account	-\$187,703.27	-\$158,129.00	-\$82,819.00	-\$155,000.00	87.2%	-\$72,181.00
Economic Activity Taxes City	\$132,547.35	\$113,995.00	\$41,410.00	\$135,000.00	226%	\$93,590.00
Total Sales Taxes:	\$8,871,366.70	\$9,076,365.00	\$8,659,848.00	\$9,041,528.00	4.4%	\$381,680.00
Total Sales Tax:	\$8,871,366.70	\$9,076,365.00	\$8,659,848.00	\$9,041,528.00	4.4%	\$381,680.00
Other Revenues						
Investment Income						
Gain/Loss Change in Mkt Value	\$689,255.04	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Investment Income:	\$689,255.04	\$0.00	\$0.00	\$0.00	0%	\$0.00
Other						
Donations	\$0.00	\$54,454.00	\$0.00	\$0.00	0%	\$0.00
Gain/Loss Sale of Investments	\$427,520.96		\$0.00	\$0.00	0%	\$0.00
Total Other:	\$427,520.96	\$54,454.00	\$0.00	\$0.00	0%	\$0.00
Total Other Revenues:	\$1,116,776.00	\$54,454.00	\$0.00	\$0.00	0%	\$0.00
Interest Earnings						
Investment Income						
Interest on Investments	\$385,143.74	\$471,061.00	\$90,000.00	\$90,000.00	0%	\$0.00
Accrued Interest Income	-\$17,555.98	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Investment Income:	\$367,587.76	\$471,061.00	\$90,000.00	\$90,000.00	0%	\$0.00
Total Interest Earnings:	\$367,587.76	\$471,061.00	\$90,000.00	\$90,000.00	0%	\$0.00
Grants & Entitlements						
Grants - Operating						
Miscellaneous Grants	\$0.00	\$202,641.00	\$0.00	\$0.00	0%	\$0.00
Total Grants - Operating:	\$0.00	\$202,641.00	\$0.00	\$0.00	0%	\$0.00
Grants - Capital						
STP/FHWA Grant	\$3,233.90	\$200,000.00	\$200,000.00	\$200,000.00	0%	\$0.00

Name	FY2024 Actuals	FY2025 Projected Actuals	FY2025 Budgeted	FY2026 Budgeted	FY2025 Budgeted vs. FY2026 Budgeted (% Change)	FY2025 Budgeted vs. FY2026 Budgeted (\$ Change)
Total Grants - Capital:	\$3,233.90	\$200,000.00	\$200,000.00	\$200,000.00	0%	\$0.00
Grant Type Contributions						
Buchanan County Streets	\$0.00	\$600,000.00	\$0.00	\$0.00	0%	\$0.00
Total Grant Type Contributions:	\$0.00	\$600,000.00	\$0.00	\$0.00	0%	\$0.00
Total Grants & Entitlements:	\$3,233.90	\$1,002,641.00	\$200,000.00	\$200,000.00	0%	\$0.00
Interfund Transfers						
Transfers In						
Transfer from General Fund	\$209,830.00	\$1,809,830.00	\$209,830.00	\$209,830.00	0%	\$0.00
Transfer from Parks & Recreatn	\$12,484.00	\$12,484.00	\$12,484.00	\$12,484.00	0%	\$0.00
Transfer from ARPA Fund	\$0.00	\$3,078,955.76	\$2,648,003.00	\$0.00	-100%	-\$2,648,003.00
Transfer from Aviation Fund	\$19,147.00	\$19,147.00	\$19,147.00	\$19,147.00	0%	\$0.00
Transfer from Water Protection	\$6,664.00	\$6,664.00	\$6,664.00	\$6,664.00	0%	\$0.00
Transfer from Municipal Golf	\$1,621.00	\$1,621.00	\$1,621.00	\$1,621.00	0%	\$0.00
Transfer from Parks Sales Tax		\$184,244.35		\$0.00	N/A	\$0.00
Transfer from Mass Transit Fnd	\$15,275.00	\$15,275.00	\$15,275.00	\$15,275.00	0%	\$0.00
Total Transfers In:	\$265,021.00	\$5,128,221.11	\$2,913,024.00	\$265,021.00	-90.9%	-\$2,648,003.00
Total Interfund Transfers:	\$265,021.00	\$5,128,221.11	\$2,913,024.00	\$265,021.00	-90.9%	-\$2,648,003.00
Bond & Loan Proceeds						
Other						
Bond Proceeds	\$5,000,000.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
PREMIUM ON BOND PROCEEDS	\$511,646.60	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Other:	\$5,511,646.60	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Bond & Loan Proceeds:	\$5,511,646.60	\$0.00	\$0.00	\$0.00	0%	\$0.00
Total Revenue Source:	\$16,135,631.96	\$15,732,742.11	\$11,862,872.00	\$9,596,549.00	-19.1%	-\$2,266,323.00

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.

Assessed Valuation at December 31, 2024	<u>\$1,228,538,536</u>
Legal Debt Margin: Any Legal "City Purpose" - Art. VI, Sec 26b	
Debt Limitation at 5% of assessed valuation.....	\$ 61,426,927
Additional Debt Margin: Any Legal "City Purpose" - Art. VI, Sec 26c	
Debt Limitation at 5% of assessed valuation.....	\$ 61,426,927
Legal Debt Margin: Streets, Storm or Sanitary Sewers - Art VI, Sec 26d	
Debt Limitation at 10% of assessed valuation.....	\$122,853,854
Debt Applicable to Limitation:	
Total General Obligation Bonded debt	\$ 16,190,000
Less amount available in Debt Service Fund.....	(\$ 1,997,153)
	<u>\$ 14,192,847</u>
Legal Debt Margin	<u>\$231,514,860</u>

Debt Margin

GENERAL OBLIGATION BOND INDEBTEDNESS LEGAL DEBT MARGIN

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Assessed Val at December 31st	1,072,224	1,091,717	1,118,882	1,171,343	1,180,506	1,228,539
Legal Debt Limit @ 20%	214,445	218,343	223,776	234,269	236,101	245,708
Total General Obligation Debt						
Amount Available from						
Debt Service Fund	-	-	453,865	719,638	1,216,323	1,997,153
Actual Debt (net)	-	-	5,175,000	13,720,000	13,135,000	16,190,000
Legal Debt Margin	214,445	218,343	(4,951,224)	(13,485,731)	(12,898,899)	(15,944,292)

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	7,331,800	Sewer	1/1/2034
2014 - SRF Bonds	56,000,000	33,644,000	Sewer	7/1/2035
2014A - SRF Bonds	28,585,000	17,143,000	Sewer	7/1/2035
2017 - SRF Bonds	61,022,481	48,673,000	Sewer	7/1/2049
2023 - SRF Bonds	9,652,000	9,652,000	Sewer	7/1/2044
2014B Sewer Revenue Bonds	5,755,000	3,390,000	Sewer	7/1/2034
2018 - Sewer Revenue Bonds	15,905,000	11,670,000	Sewer	6/1/2038
2020 - Sewer Revenue Bonds	31,110,000	30,365,000	Sewer	5/1/2040
	222,247,403	161,868,800		
Capital Lease Obligations				
2019 - Energy Improvements	2,240,000	1,480,000	CIP	12/1/2033
2020 - Motor Grader	259,366	91,984	Landfill	5/22/2028
2022 - Golf Cars/Utility Car	122,764	20,486	Golf	1/15/2026
2024 Mailing Machine	19,805	9,121	General	7/23/2026
2024 Folder Inserter	19,805	9,121	Sewer	7/26/2026
	2,661,740	1,610,712		
Other Debt				
2020 - Government Obligation	6,000,000	4,275,000	Debt Service	3/1/2040
2021 - Government Obligation	9,000,000	7,615,000	Debt Service	3/1/2040
2023 - Government Obligation	5,000,000	4,300,000	Debt Service	3/1/2034
2015A - IDA Sewer System	10,255,000	6,220,000	Sewer	4/1/2034
2015B - IDA Sewer System	19,215,000	7,290,000	Sewer	4/1/2027
2022 - Parks Special Obligation	6,460,000	4,705,000	Parks S Tax	3/1/2032
	55,930,000	34,405,000		
Total All Debt	\$280,839,143	\$ 197,884,512		

Future Debt by Fund

FUTURE DEBT SERVICE REQUIREMENTS - EACH TYPE BY FUND

	Original Issue	Prior Payments	Current Balance	Remaining Total					
				2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030
General Fund									
2024 Mailing Machine Lease									
Principal	19,805	10,684	9,121	7,156	1,965	-	-	-	-
Interest		3,599		1,006	75	-	-	-	-
Total General Debt	19,805	14,283	9,121	8,162	2,040	-	-	-	-
Parks Sales Tax Fund									
2022 Special Obligation									
Principal	6,460,000	1,755,000	4,705,000	620,000	640,000	655,000	675,000	690,000	1,425,000
Interest		447,723		114,150	95,550	76,350	56,700	43,200	44,700
Total Parks Sales Tax Debt	6,460,000	2,202,723	4,705,000	734,150	735,550	731,350	731,700	733,200	1,469,700
Debt Service Fund									
2020 Government Obligation									
Principal	6,000,000	1,725,000	4,275,000	245,000	250,000	255,000	260,000	265,000	3,000,000
Interest		540,861		85,325	73,075	60,575	55,475	52,875	302,500
	6,000,000	2,265,861	4,275,000	330,325	323,075	315,575	315,475	317,875	3,302,500
2021 Government Obligation									
Principal	9,000,000	1,385,000	7,615,000	420,000	445,000	465,000	480,000	485,000	5,320,000
Interest		722,963		174,075	157,275	139,475	120,875	113,675	600,700
	9,000,000	2,107,963	7,615,000	594,075	602,275	604,475	600,875	598,675	5,920,700
2023 Government Obligation									
Principal	5,000,000	700,000	4,300,000	390,000	405,000	430,000	450,000	475,000	2,150,000
Interest		396,712		222,925	202,450	181,188	158,613	134,988	279,600
	5,000,000	1,096,712	4,300,000	612,925	607,450	611,188	608,613	609,988	2,429,600
Principal	20,000,000	3,810,000	16,190,000	1,055,000	1,100,000	1,150,000	1,190,000	1,225,000	10,470,000
Interest		1,660,536		482,325	432,800	381,238	334,963	301,538	1,182,100
Total Debt Service Debt	20,000,000	5,470,536	16,190,000	1,537,325	1,532,800	1,531,238	1,524,963	1,526,538	11,652,100
Capital Projects Fund									
2019 Energy Improvements									
Principal	2,240,000	760,000	1,480,000	145,000	150,000	150,000	160,000	165,000	710,000
Interest		413,587		47,644	42,651	37,574	32,327	26,826	48,910
Total Capital Project Debt	2,240,000	1,173,587	1,480,000	192,644	192,651	187,574	192,327	191,826	758,910
Municipal Golf Fund									
2022 Golf Cars/Utility Lease									
Principal	122,764	102,278	20,486	20,486	-	-	-	-	-
Interest		17,562		486	-	-	-	-	-
Total Municipal Golf Debt	122,764	119,840	20,486	20,972	-	-	-	-	-
Landfill Fund									
2020 Motor Grader Lease									
Principal	259,366	167,382	91,984	29,657	30,650	31,677	-	-	-
Interest		30,078		3,253	2,260	1,233	-	-	-
Total Landfill Debt	259,366	197,460	91,984	32,910	32,910	32,910	-	-	-
Sewer									
2024 Folder Inserter Lease									

Principal	19,805	10,684	9,121	7,156	1,965	-	-	-	-
Interest		3,599		1,006	75	-	-	-	-
	19,805	14,283	9,121	8,162	2,040	-	-	-	-
2013 State Revolving Loan Funds									
Principal	14,217,922	6,886,122	7,331,800	741,800	759,200	776,600	794,000	813,400	3,446
Interest		1,643,097		94,348	84,498	74,420	64,111	53,566	103,7
	14,217,922	8,529,219	7,331,800	836,148	843,698	851,020	858,111	866,966	3,550
2014 State Revolving Loan Funds									
Principal	56,000,000	22,356,000	33,644,000	2,823,000	2,897,000	2,974,000	3,052,000	3,132,000	18,761
Interest		6,873,706		517,205	472,594	426,812	379,814	331,584	903,0
	56,000,000	29,229,706	33,644,000	3,340,205	3,369,594	3,400,812	3,431,814	3,463,584	19,665
2014A State Revolving Loan Funds									
Principal	28,585,000	11,442,000	17,143,000	1,441,000	1,479,000	1,517,000	1,556,000	1,596,000	9,554
Interest		3,313,437		228,276	208,549	188,306	167,545	146,248	398,3
	28,585,000	14,755,437	17,143,000	1,669,276	1,687,549	1,705,306	1,723,545	1,742,248	9,952
2014B Sewerage System Revenue Bonds									
Principal	5,755,000	2,365,000	3,390,000	275,000	290,000	295,000	305,000	315,000	1,910,1
Interest		1,730,139		131,400	123,150	113,000	101,200	89,000	224,8
	5,755,000	4,095,139	3,390,000	406,400	413,150	408,000	406,200	404,000	2,134,
2015A IDA Sewerage System Revenue Bonds									
Principal	10,255,000	4,035,000	6,220,000	505,000	530,000	545,000	565,000	580,000	3,495
Interest		3,173,566		216,194	190,944	175,044	158,013	139,650	358,2
	10,255,000	7,208,566	6,220,000	721,194	720,944	720,044	723,013	719,650	3,853
2015B IDA Sewerage System Revenue Bonds									
Principal	19,215,000	11,925,000	7,290,000	2,685,000	4,605,000	-	-	-	-
Interest		7,323,288		364,500	230,250	-	-	-	-
	19,215,000	19,248,288	7,290,000	3,049,500	4,835,250	-	-	-	-
2017 State Revolving Loan Funds									
Principal	61,022,481	12,349,481	48,673,000	1,772,000	1,804,000	1,837,000	1,870,000	1,904,000	39,48
Interest		3,996,521		549,845	529,553	508,896	487,857	466,442	4,256
	61,022,481	16,346,002	48,673,000	2,321,845	2,333,553	2,345,896	2,357,857	2,370,442	43,74
2018 Sewerage System Revenue Bonds									
Principal	15,905,000	4,235,000	11,670,000	735,000	765,000	790,000	815,000	835,000	7,730
Interest		3,583,942		380,885	351,485	328,535	304,835	280,385	1,214,
	15,905,000	7,818,942	11,670,000	1,115,885	1,116,485	1,118,535	1,119,835	1,115,385	8,944
2020 Sewerage System Revenue Bonds									
Principal	31,110,000	745,000	30,365,000	1,225,000	1,275,000	2,325,000	2,415,000	2,485,000	20,64
Interest		3,249,594		664,888	615,888	564,888	471,888	399,438	1,883,
	31,110,000	3,994,594	30,365,000	1,889,888	1,890,888	2,889,888	2,886,888	2,884,438	22,52
2023 State Revolving Loan Funds									
Principal	9,652,000	-	9,652,000	422,000	428,000	436,000	444,000	450,000	7,472
Interest		153,032		120,292	114,956	109,538	104,019	98,406	734,2
	9,652,000	153,032	9,652,000	542,292	542,956	545,538	548,019	548,406	8,206
Principal	251,737,208	76,349,287	175,387,921	12,631,956	14,834,165	11,495,600	11,816,000	12,110,400	112,49
Interest		35,043,922		3,268,839	2,921,942	2,489,438	2,239,282	2,004,719	10,07
Total Sewer Debt	251,737,208	111,393,209	175,387,921	15,900,795	17,756,107	13,985,038	14,055,282	14,115,119	122,57
Total All Debt									
Principal	280,839,143	82,954,631	197,884,512	14,509,254	16,756,780	13,482,277	13,841,000	14,190,400	125,10
Interest		37,617,007		3,917,702	3,495,279	2,985,832	2,663,272	2,376,282	11,354
Total Debt Service	280,839,143	120,571,638	197,884,512	18,426,957	20,252,059	16,468,109	16,504,272	16,566,682	136,45

CAPITAL IMPROVEMENTS

FY 2026-2030 Capital Plan

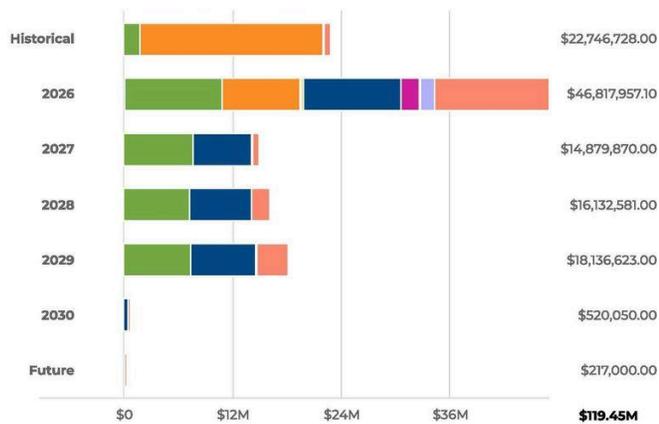
The FY2026-2030 Capital Plan consists of projects and equipment for the CIP, Parks Sales Tax, and department capital needs.

The voter-approved CIP Plan enters year 2 with the construction phase of the new South Side Fire Station #10, Civic Center Park improvements, infrastructure work at the intersection of Sylvania & Charles, and Cook Road improvements. CIP funds will also contribute on an annual basis to such programs as: the airport, concrete street improvements, sidewalks, and urban trails.

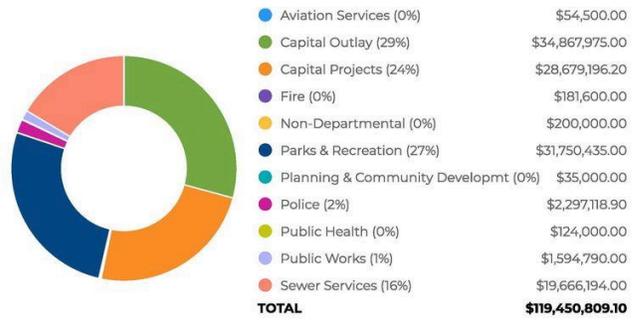
The Parks Tax is planned to be utilized this fiscal year for several projects, including bridge and pond renovations at the municipal golf course, Noyes complex renovations, Phil Welch stadium improvements, ball field upgrades throughout the city, and the initial phases of the indoor aquatic center.

Other capital additions include the replacement of blowers at the Water Protection Plant, Police vehicles and equipment and a breathing apparatus fill station for the Fire department. Landfill plans to purchase a refurbished D8T and three roll-off boxes. Plans are in the works by Transit for a new transfer station, renovations to restroom facilities and fueling system, along with relocating their dispatch department.

Capital Costs By Department (per year)



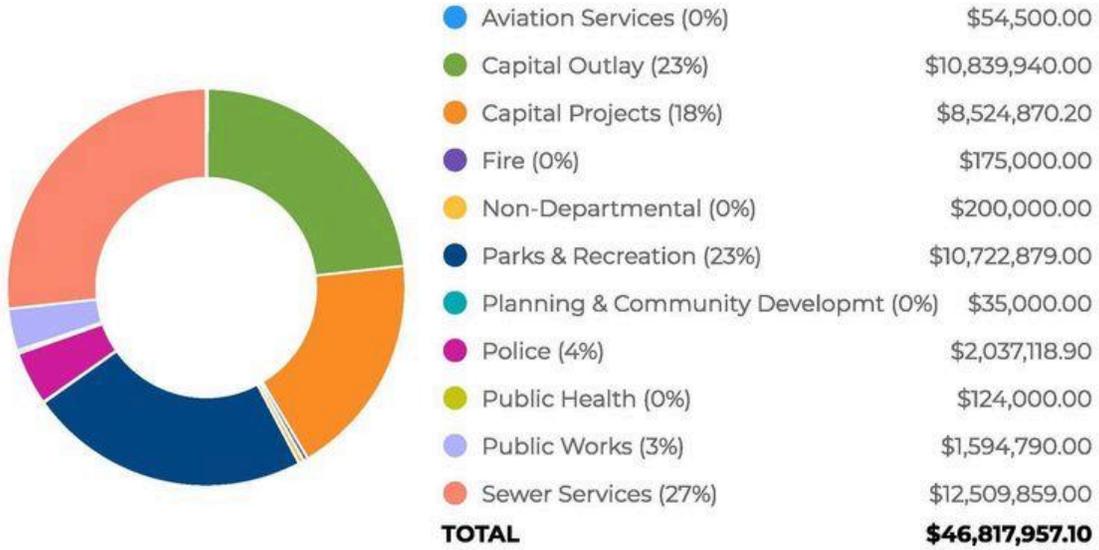
Capital Costs By Department All Years



- Aviation Services
- Capital Projects
- Non-Departmental
- Planning & Community Developmt
- Public Health
- Sewer Services
- Capital Outlay
- Fire
- Parks & Recreation
- Police
- Public Works

FY2026 Capital Plan

Capital Costs By Department FY 2026



Six Year Capital Plan FY2026-FY2031

CIP BY PURPOSE AND YEAR FISCAL YEARS 2025/2026 TO 2030/2031

Fund	Department	Type	Category	CIP #'s	Project	FY25	FY25	FY26	Five Year CIP Plan					FY27 - FY31	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunset 6/29						
						2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		Total
190	17	Bldg	M	253820	Future Wyeth-Toolie Improvement Projects	50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	250,000
190 Total						50,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	250,000
398	40	Bldg	CIP19	319810	Wyeth Toolie	-	-	86,697	-	-	-	-	-	-	-
398	40	Bldg	CIP24	324000	Southside Fire Station #10	2,470,000	320,800	3,969,200	-	-	-	-	-	-	-
398	40	Bldg	CIP24	324005	Fire HQ Renovation & Expansion	-	-	-	-	-	3,178,000	-	-	-	3,178,000
398	50	Bldg	CIP19	319525	Joyce Ray Patterson Senior Center restroom	210,000	210,000	-	-	-	-	-	-	-	-
398	60	Bldg	CIP19	319310	Animal Shelter	-	5,052,254	-	-	-	-	-	-	-	-
398 Total						2,680,000	5,372,054	4,055,897	-	-	3,178,000	-	-	-	3,178,000
460	80	Bldg	T	460445	Replace Floors-Transit Admin Bldg	25,000	25,000	-	-	-	-	-	-	-	-
460	80	Bldg	T	460465	EH Transfer Center Construction	-	-	3,500,000	-	-	-	-	-	-	-
460	80	Bldg	T	460500	Replace Damaged Solar Bus Stops	-	-	18,000	-	-	-	-	-	-	-
460	80	Bldg	T	460505	Relocate Dispatch Dept	-	-	150,000	-	-	-	-	-	-	-
460	80	Bldg	T	460510	Concrete Repairs	-	-	12,000	-	-	-	-	-	-	-
460	80	Bldg	T	460495	Repair Restroom 6th Angellique	-	-	15,000	-	-	-	-	-	-	-
460 Total						25,000	25,000	3,695,000	-	-	-	-	-	-	-
		Bldg Total				2,755,000	5,608,054	7,800,897	50,000	50,000	3,228,000	50,000	50,000	50,000	3,428,000
420	80	CMOM	SW	262010	Update Aerial Photography (even fiscal years)	-	-	30,000	-	33,201	-	35,910	-	-	69,111
420	80	CMOM	SW	261010	CMOM Consolidated Repairs	2,500,000	2,500,000	2,500,000	2,500,000	3,000,000	-	-	-	-	5,500,000
420	80	CMOM	SW	261910	GPS equipment	25,000	25,000	25,000	25,000	25,000	25,000	30,000	35,822	-	140,822
420	80	CMOM	SW	250515	Travel Vacuum Replacement	95,000	95,000	-	-	-	-	-	-	-	-
420	80	CMOM	SW	219300	Plant Energy Project Phase 1	-	6,150,051	-	-	-	-	-	-	-	-
420	80	CMOM	SW	260510	Rolling Stock Pickups	-	-	102,752	-	-	121,666	113,878	-	-	235,544
420	80	CMOM	SW	260515	Rolling Stock Dump Trucks	-	-	367,744	-	-	-	-	-	-	-
420	80	CMOM	SW	260520	Rolling Stock Utility Trucks	-	-	97,344	-	-	-	-	-	-	-
420	80	CMOM	SW	260525	Rolling Stock Sweeper	-	-	173,056	-	187,177	-	202,451	-	-	389,628
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	848,497	-	2,455,368
420	80	CMOM	SW	260535	Trash Pump	-	-	27,040	-	-	-	-	-	-	-
420	80	CMOM	SW	260530	Air Compressors	-	-	54,080	-	-	-	-	-	-	-
420 Total						2,620,000	8,770,051	3,377,016	3,189,918	3,557,730	998,323	825,101	884,319	8,465,891	
		CMOM Total				2,620,000	8,770,051	3,377,016	3,189,918	3,557,730	998,323	825,101	884,319	8,465,891	
420	80	Col	SW	261015	SSIISD PS - Force Main Repair	-	-	1,616,000	-	-	-	-	-	-	1,616,000
420	80	Col	SW	271600	Nutrient Optimization Study	-	-	-	250,000	-	-	-	-	-	250,000
420	80	Col	SW	281600	Chemical Phosphorus Removal	-	-	-	-	2,020,000	-	-	-	-	2,020,000
420	80	Col	SW	271605	Establish Hydraulic Model Scenarios	-	-	-	900,000	-	-	-	-	-	900,000
420	80	Col	SW	271610	Hydraulic Model Platform Consolidation	-	-	-	100,000	-	-	-	-	-	100,000
420	80	Col	SW	271615	Hydraulic Model Flow Monitoring	-	-	-	750,000	-	-	-	-	-	750,000
420	80	Col	SW	281605	Hydraulic Model Expansion & Calibration	-	-	-	-	600,000	-	-	-	-	600,000
420	80	Col	SW	291600	Updated Stormwater Master Plan	-	-	-	-	-	375,000	-	-	-	375,000
420	80	Col	SW	291605	Green Infrastructure & Feasibility Study	-	-	-	-	-	500,000	-	-	-	500,000
420	80	Col	SW	291610	NE Parkway Wetland Green Dredging	-	-	-	-	-	500,000	-	-	-	500,000
420	80	Col	SW	321600	DAF Facility - Pre-Design Study	-	-	-	-	-	-	-	-	-	-
420	80	Col	SW	311600	Enhanced Collection System Maint Cleaning	-	-	-	-	-	-	-	3,152,138	-	3,152,138
420	80	Col	SW	301600	Enhanced Collection System Inspections	-	-	-	-	-	-	174,672	208,568	-	383,240
420	80	Col	SW	301605	Enhanced Col Syst Est Rehab & Replacement	-	-	-	-	-	-	4,500,000	5,791,154	-	10,291,154
420	80	Col	SW	301610	Invest in Stormwater Asset Mgmt Systems	-	-	-	-	-	-	200,000	200,000	-	400,000
420	80	Col	SW	301615	Staffing Additions to Advance Stormwater Plan	-	-	-	-	-	220,000	262,692	-	-	482,692
420	80	Col	SW	311605	NPW Facility Pre Design Study	-	-	-	-	-	-	-	95,524	-	95,524

CIP BY PURPOSE AND YEAR
FISCAL YEARS 2025/2026 TO 2030/2031

Fund	Department	Type	Category	CIP #'s	Project	FY25	FY25	FY26	Five Year CIP Plan					FY27 - FY31	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031		
420	80	Col	SW	321605	NPW Facility Replacement	-	-	-	-	-	-	-	-	-	-
420	80	Col	SW	261600	Collection System Asset Inventory Mgmt Plan	-	-	100,000	-	-	-	-	-	-	-
420	80	Col	SW	261610	Collection System Inspection & Mgmt Creation	-	-	75,000	-	-	-	-	-	-	-
420 Total						-	-	1,791,000	2,000,000	2,620,000	1,375,000	5,084,672	9,710,076	20,799,748	
		Col Total				-	-	1,791,000	2,000,000	2,620,000	1,375,000	5,084,672	9,710,076	20,799,748	
420	80	CSO	SW			-	-	-	-	-	-	-	-	-	
420 Total						-	-	-	-	-	-	-	-	-	
		CSO Total				-	-	-	-	-	-	-	-	-	
398	50	Eq				-	-	-	-	-	-	-	-	-	
398	50	Eq	CIP 19	249545	Skateboard/bike park at Bartlett Park	-	400,000	-	-	-	-	-	-	-	
398	80	Eq	CIP 24	324110	City Hall Elevators	750,000	720,335	29,665	-	-	-	-	-	-	
398	30	Eq	CIP 24	324030	911 Phone System	-	132,850	82,850	82,850	82,850	-	-	-	248,550	
398	30	Eq	CIP 24	324040	Police Vehicle Radios	-	-	350,950	-	-	-	-	-	-	
398	30	Eq	CIP 24	324035	Body/Dash Cameras	950,000	-	202,500	202,500	202,500	202,500	-	-	607,500	
398 Total						1,700,000	1,253,185	665,965	285,350	285,350	285,350	-	-	856,050	
400	80	Eq	A	400475	FBO Gate Replacement	-	-	18,000	-	-	-	-	-	-	
400	80	Eq	A	400780	Flow for 1-Ton	-	-	11,000	-	-	-	-	-	-	
400	80	Eq	A	400785	BurnMat Tires for Mowers	-	-	5,500	-	-	-	-	-	-	
400	80	Eq	A	400790	Skid Steer Tracks & Brushcat	-	-	20,000	-	-	-	-	-	-	
430 Total						-	-	54,500	-	-	-	-	-	-	
410	80	Eq	Prkng/G			-	-	-	-	-	-	-	-	-	
410	80	Eq	Prkng/G			-	-	-	-	-	-	-	-	-	
430 Total						-	-	-	-	-	-	-	-	-	
430	50	Eq	GLF			-	-	-	-	-	-	-	-	-	
430	50	Eq	GLF			-	-	-	-	-	-	-	-	-	
430 Total						-	-	-	-	-	-	-	-	-	
460	80	Eq	T	460450	Fuel Island Repairs	-	-	60,000	-	-	-	-	-	-	
460	80	Eq	T	460515	Dispatch Software	-	-	300,000	-	-	-	-	-	-	
460	80	Eq	T	460490	Transit Facility Generator	-	-	130,000	-	-	-	-	-	-	
460 Total						-	-	490,000	-	-	-	-	-	-	
		Eq Total				1,700,000	1,253,185	1,210,465	285,350	285,350	285,350	-	-	856,050	
420	80	Exp	SW	263010	System Expansion Projects	150,000	-	150,000	150,000	150,000	-	-	-	300,000	
420 Total						150,000	-	150,000	150,000	150,000	-	-	-	300,000	
		Exp Total				150,000	-	150,000	150,000	150,000	-	-	-	300,000	
398	20	Fac	CIP 19	249000	City Hall Window Replacement	-	2,188,767	-	-	-	-	-	-	-	
398	20	Fac	CIP 19	249500	City Hall Masonry Restoration	447,595	386,377	61,218	-	-	-	-	-	-	
398	20	Fac	CIP 19	203980	Annual Energy Lease Payment	192,122	192,122	192,644	192,651	187,574	187,574	187,574	187,574	942,947	
398	50	Fac	CIP 19	229530	CIP Knag Park Improvements	500,000	1,014,598	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319600	Corby Grove Restroom	-	130,576	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319605	Eagles Field Conc/Restrooms	-	324,150	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319610	Hochmann Park Restroom	-	178,546	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319615	Hyde Park Restroom	-	145,416	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319620	Northside Complex Restroom	-	202,387	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319625	NE City Park Restroom	-	-	-	-	-	-	-	-	-	
398	50	Fac	CIP 19	319630	Bartlett Park Restroom	-	212,967	-	-	-	-	-	-	-	
398	50	Fac	CIP 19		Parks Restrooms	-	-	131,800	-	-	-	-	-	-	
398	50	Fac	CIP 24	324045	Civic Arena HVAC	-	-	-	3,000,000	-	-	-	-	3,000,000	
398	50	Fac	CIP 24	324055	Mo Theater Seats/Carpets	-	-	-	-	1,000,000	-	-	-	1,000,000	
398	50	Fac	CIP 24	324060	Mo Theater Retail Renovation	-	-	-	-	500,000	-	-	-	500,000	

CIP BY PURPOSE AND YEAR
FISCAL YEARS 2025/2026 TO 2030/2031

Fund	Department	Type	Category	CIP #'s	Project	FY25	FY25	FY26	Five Year CIP Plan					FY27 - FY31		
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total		
						2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2028	2029/2030	2030/2031			
398	50	Fac	CIP24	324005	Pickleball Courts Corby Grove	-	-	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	-	-	-	-	-	-	-	-
398	60	Fac	CIP24	324020	Patee Market Parking Lot	-	-	30,000	-	-	-	-	-	-	-	-
398	60	Fac	CIP24	324025	Patee Market Doors	-	-	105,000	-	-	-	-	-	-	-	-
398	80	Fac	CIP24	324090	Safe Routes to School	-	-	500,000	500,000	-	-	-	-	-	-	500,000
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	-	-	1,000,000	500,000	-	-	-	-	-	-	500,000
398	80	Fac	CIP24	324085	Sidewalk Grant Program	180,000	180,000	180,000	180,000	180,000	180,000	-	-	-	-	540,000
398	80	Fac	CIP24	324075	Concrete Street Improvements	250,000	250,000	625,000	625,000	500,000	500,000	-	-	-	-	1,625,000
398	80	Fac	CIP19	239020	22nd Street Sidewalks (Gooding to Mansfield)	460,469	25,349	435,120	-	-	-	-	-	-	-	-
398	80	Fac	CIP19	319025	36th Street Sidewalks	442,750	20,098	422,652	-	-	-	-	-	-	-	-
398	80	Fac	CIP19	319635	Sylvania/Charles Infrastructure	-	-	1,176,450	-	-	-	-	-	-	-	-
398	80	Fac	CIP24	324095	Urban Trail Match	200,000	-	773,250	750,000	500,000	500,000	-	-	-	-	1,750,000
398	80	Fac	CIP24	324070	Airport Capital Funds	200,000	-	200,000	200,000	200,000	200,000	-	-	-	-	600,000
398 Total						4,672,836	7,451,351	6,525,634	5,947,651	2,067,574	5,567,574	187,574	187,574	-	13,957,947	
400	80	Fac	A	413020	Rehab general aviation apron - Phase 1	-	-	250,000	4,750,000	-	-	-	-	-	-	4,750,000
400	80	Fac	A	413065	Taxiway (hot spot) Construction (Delta)	-	-	-	1,900,000	-	-	-	-	-	-	1,900,000
400	80	Fac	A	413200	New Fuel System - Design	-	-	250,000	-	-	-	-	-	-	-	-
400	80	Fac	A	413100	Runway 35 MALSR Installation	-	-	-	3,000,000	-	-	-	-	-	-	3,000,000
400	80	Fac	A	413082	Aviation Complex Phs 2 Terminal	-	1,993,277	-	-	-	-	-	-	-	-	-
400	80	Fac	A	413084	Aviation Complex Phase 3 Tower	-	3,465,889	5,000,000	-	-	-	-	-	-	-	-
400	80	Fac	A	413086	Aviation Complex Phase 4 SRE Bldg	-	-	-	4,000,000	-	-	-	-	-	-	4,000,000
400	80	Fac	A	413900	Aircraft Maint Building Design Pass Thru	-	7,500,000	-	-	-	-	-	-	-	-	-
400	80	Fac	A	413150	Obstruction Removal (tree clearing along NW b	-	-	-	250,000	-	-	-	-	-	-	250,000
400	80	Fac	A	413165	Construct Taxiway and Parking Lot	-	-	-	630,000	-	-	-	-	-	-	630,000
400 Total						-	12,859,166	5,500,000	14,530,000	-	-	-	-	-	14,530,000	
410	80	Fac	PHN	205146	Mosaic Garage Loan Payoff	253,852	253,852	253,852	253,852	2,853,285	-	-	-	-	-	3,107,137
410 Total						253,852	253,852	253,852	253,852	2,853,285	-	-	-	-	3,107,137	
430	50	Fac	PHN			-	-	-	-	-	-	-	-	-	-	-
430 Total						-	-	-	-	-	-	-	-	-	-	-
460	80	Fac	T			-	-	-	-	-	-	-	-	-	-	-
460 Total						-	-	-	-	-	-	-	-	-	-	-
470	80	Fac	L	470610	Emergency Cell Area 3 Stage B	2,500,000	2,500,000	-	-	-	-	-	-	-	-	-
470	80	Fac	L	470585	Cell Construction Area 3 Stage B	860,000	860,000	-	-	-	-	-	-	-	-	-
470	80	Fac	L	470635	Rock Crushing	-	-	-	-	-	-	-	-	-	-	-
470	80	Fac	L	470605	Scale Addition Improvement	140,000	-	98,390	-	-	-	-	-	-	-	-
470	80	Fac	L	470570	Landfill Shop Floor Replacement	-	-	118,120	-	-	-	-	-	-	-	-
470 Total						3,500,000	3,378,390	-	-	-	-	-	-	-	-	-
			Fac Total			7,626,788	23,165,371	12,279,486	20,731,503	4,920,859	5,567,574	187,574	187,574	-	31,595,084	
460	80	Lnd	T			-	-	-	-	-	-	-	-	-	-	-
460 Total						-	-	-	-	-	-	-	-	-	-	-
470	80	Lnd	L	470580	Permitting Next Cell Area - Reece Property	215,000	-	200,000	-	-	-	-	-	-	-	-
470 Total						215,000	-	200,000	-	-	-	-	-	-	-	-
			Lnd Total			215,000	-	200,000	-	-	-	-	-	-	-	-
001	80	SIMR	Use	263030	Use Tax Concrete Street Repairs	200,000	200,000	4,000,000	400,000	400,000	400,000	400,000	400,000	400,000	2,000,000	
001	80	SIMR	Use	263020	Use Tax Street Repairs	3,900,000	4,730,800	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	18,000,000	
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	-	-	-	-	-	-	-	-	

CIP BY PURPOSE AND YEAR
FISCAL YEARS 2025/2026 TO 2030/2031

Fund	Department	Type	Category	CIP #'s	Project	FY25	FY25	FY26	Five Year CIP Plan					FY27 - FY31
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total
						2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	20
001 Total						4,880,000	5,210,800	7,600,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
398	80	SIMR	CIP24	324080	Cook Road Improvements	-	-	425,000	-	2,000,000	1,500,000	-	-	3,500,000
398	50	SIMR	GO Bond		Bridges Final Phase	500,000	-	277,500	-	-	-	-	-	-
398	80	SIMR			Cook Road (I-229 to SJ Avenue)	-	-	-	-	-	-	-	-	-
398 Total						500,000	-	702,500	-	2,000,000	1,500,000	-	-	3,500,000
		SIMR Total				4,880,000	5,210,800	8,302,500	4,000,000	6,000,000	5,500,000	4,000,000	4,000,000	23,500,000
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	600,000	600,000	500,000	400,000	400,000	-	400,000	400,000	1,600,000
106	50	Fac	Parks Tax	220605	Fairview Golf Course Ponds/Bridges	-	-	1,575,000	-	-	-	-	-	-
106	50	Fac	Parks Tax	230655	FY25 Krug Park Improvements	-	12,775,000	-	-	-	-	-	-	-
106	50	Bldg	Parks Tax	220675	Remington Nature Center HVAC	-	445,118	-	-	-	-	-	-	-
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	288,000	288,000	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	220690	East Side Park	-	-	500,000	-	1,900,000	-	-	-	1,900,000
106	50	Fac	Parks Tax	230605	Phil Welch Stadium Grandstand Roof	-	345,132	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	260650	Park Shelters	100,000	100,000	80,000	-	-	-	-	-	-
106	50	Fac	Parks Tax	230635	Bartlett Park Ball Field Hillside	-	3,770	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	230640	Disc Golf Course	-	8,311	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	250645	Parks Native Planting	-	-	10,000	-	-	-	-	-	-
106	50	Eq	Parks Tax	230670	Phil Welch Scoreboard	-	117,000	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	250635	Hyde Park Tennis Court Lighting	-	-	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	-	-	-	-	-	-
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	-	-	-	-	750,000
106	50	Fac	Parks Tax	250668	Phil Welch Stadium Grandstand Seating	-	-	400,000	-	-	-	-	-	-
106	50	Fac	Parks Tax	250670	Phil Welch Stadium Grandstand Concrete	804,868	804,868	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	250672	South Park Restroom/Concession Building	-	-	380,000	-	-	-	-	-	-
106	50	Bldg	Parks Tax	250682	Rode Ice Arena Roof	-	-	588,000	-	-	-	-	-	-
106	50	Fac	Parks Tax	250686	College Hill Retaining Walls/Fencing	-	-	350,000	-	-	-	-	-	-
106	50	Bldg	Parks Tax	250688	Remington Nature Center Beams	-	-	-	500,000	-	-	-	-	500,000
106	50	Bldg	Parks Tax	250690	Northside Complex Shelter Building	-	300,000	-	-	-	-	-	-	-
106	50	Bldg	Parks Tax	250694	Lion's Field Lighting	-	-	165,000	-	-	-	-	-	-
106	50	Fac	Parks Tax	250696	Northside Complex Splash Park	1,662,345	1,662,345	-	-	-	-	-	-	-
106	50	Eq	Parks Tax	250698	JRP Kitchen Equipment	-	99,600	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	260640	Northside Complex Concrete	-	65,722	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	290620	Northside Complex Electrical	-	52,166	-	-	-	-	-	-	-
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	27,732	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	260620	Hyde Park Playground	-	-	-	250,000	-	-	-	-	250,000

CIP BY PURPOSE AND YEAR
FISCAL YEARS 2025/2026 TO 2030/2031

Fund	Department	Type	Category	CIP #'s	Project	FY25	FY25	FY26	Five Year CIP Plan					FY27 - FY31	
						Amended Budget	Estimated	Proposed	2024 CIP Sales Tax Sunsets 6/29					Total	
						2024/2025	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2030/2031	
106	50	Fac	Parks Tax	260625	John Lucas Park Playground	-	-	250,000	-	-	-	-	-	-	250,000
106	50	Fac	Parks Tax	260555	Parks Sidewalks	-	-	375,000	175,000	-	177,000	-	-	-	352,000
106	50	Fac	Parks Tax	270615	Felix Street Square Stage	1,000,000	100,000	900,000	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270620	John Lucas Park Restroom/Concession	-	-	380,000	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270625	Noyes Complex Restroom/Concessions	-	-	600,000	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270610	Hyde Park Pool House	1,246,758	1,246,758	-	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	270635	Lion's Field Concession/Restrooms	-	-	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	Barlett 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	2,170,897	2,170,897	-	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	290615	Hyde Park Outdoor Rac 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	-	-	-	-	-	-	-
106	50	Fac	Parks Tax	290635	RNC Outdoor Restrooms	-	-	-	-	330,000	-	-	-	-	330,000
106	50	Fac	Parks Tax	290645	RNC 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						8,056,268	22,465,812	8,298,000	7,583,500	7,403,000	7,677,000	400,000	400,000	22,663,500	
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	470615	3 Roll Off Boxes	-	-	30,000	-	-	-	-	-	-	-
470	80	Veh	L	470620	ATV/UTV	-	-	50,000	-	-	-	-	-	-	-
470	80	Veh	L	470625	DBT Refurbished	-	-	650,000	-	-	-	-	-	-	-
470	80	Veh	L	470630	Horizontal Grinder	-	-	926,790	-	-	-	-	-	-	-
470	80	Veh	L	470640	Roll-Off Truck	-	-	300,000	-	-	-	-	-	-	-
470	80	Veh	L	470645	Service Truck	-	-	232,641	-	-	-	-	-	-	-
470	80	Veh	L	470400	Excavator Lease Payment	37,543	37,543	37,543	-	-	-	-	-	-	-
470	80	Veh	L	470405	Motor Grader Lease Payment	32,910	32,910	32,910	32,910	32,910	-	-	-	-	65,820
470	80	Veh	L	470590	CAT D7 Bulldozer	809,981	809,981	-	-	-	-	-	-	-	-
470	80	Veh	L	470595	Trash Pump	41,363	41,366	-	-	-	-	-	-	-	-
470 Total						921,797	971,800	2,259,884	32,910	32,910				65,820	
		Veh Total				18,137,833	45,956,138	18,855,884	16,899,910	14,838,910	15,754,000	800,000	800,000	46,092,820	
420	80	WWTP	SW	254550	Pump Motor Replace-HE	-	-	-	-	-	-	-	-	-	
420	80	WWTP	SW	261020	Candy Creek Pump Replacement	443,000	443,000	-	-	-	-	-	-	-	
420	80	WWTP	SW	256555	Blower Replacement	7,800,000	-	57,000	-	-	-	-	-	-	
420	80	WWTP	SW	252420	Water Quality Education Program	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	100,000	
420	80	WWTP	SW	256550	Lab Equipment WP	150,000	15,000	-	-	-	-	-	-	-	
420 Total						8,418,000	483,000	7,243,435	25,000	25,000	25,000	25,000	25,000	100,000	
		WWTP Total				8,418,000	483,000	7,243,435	25,000	25,000	25,000	25,000	25,000	100,000	
		Grand Total				39,445,453	69,056,150	52,912,683	39,758,181	25,044,848	24,856,247	10,582,347	15,231,969	115,473,593	

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)

ACFR: Annual Comprehensive Financial Report is compliant with Article IV, Section 4.4 (f) of the City Charter requiring the City to issue annually a report on its financial position and activity and that an independent firm of certified public accountants audit this report.

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.

Assigned Fund Balance: Monies with an intended use established by either the City Council or by the City Manager.

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.

Committed Fund Balance: Monies which have self imposed limitations on use set in place by the City Council. Formal action by the Council is required to remove the limitation.

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.

Depreciation: A systematic adjustment to book value of a capital asset to recognize the decline in value of an asset due to usage, passage of time, and other similar factors. Depreciation, while required for generally accepted accounting purposes, is not a budgetary expenditure since it does not involve commitments for future expenditures of monies.

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, or contracts 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.

Function/Functional Classification: A high level of summarization used in the City's Annual Budget and Program of Services. Functional classification represents a grouping of related operations and activities which may cross organizational and formal budgetary unit boundaries. Functional classification, while not a formal budgetary unit, is aimed at providing information on a broad range of financial and performance data for related City services.

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, roads, sewers, etc. It also requires the presentation of a narrative statement of 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.

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.

Infrastructure: Physical systems or structures that when installed become indistinguishable, inseparable, or otherwise part of surrounding structures.

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 held for the production of income in the form of interest and dividends.

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.

Marijuana Tax: In April 2023, the citizens of St. Joseph approved a 3% sales tax on recreational marijuana sales.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Minor Equipment: Category of assets expensed for accounting and budgetary control purposes because they do not satisfy the City's capital asset capitalization policy.

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, and 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 government to provide a funding source for extraordinary or unforeseen expenditures.

Restricted Fund Balance: Monies which have an externally enforceable limitation on use imposed by grantors, contributors, laws or regulations of other governments, constitutional provisions or enabling legislation.

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.

Sales Tax: A tax remitted to the City by the State applied to the sales of goods and services within City limits.

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.

State Revolving Fund: The Missouri State Revolving Fund (SRF) leveraged loan program is a subsidized low interest program available through the Department of Natural Resources Water Protection Program for improvements to the City's sewer infrastructure.

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.

Tax Increment Financing (TIF): An economic development tool established by state statutes which provides a means for local governments to help finance the redevelopment of areas that are blighted, substandard, or economically underutilized and that would not otherwise be developed without public assistance. TIF provides a mechanism to capture future increases in real property taxes and economic activity taxes associated with the redevelopment of the property in an established TIF district.

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.

Unassigned Fund Balance: formally referred to as "unrestricted", this is the surplus of resources available in the general fund after any restricted, committed, and/or assigned monies are deducted.

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)

User Fees - Receipt of a fee for providing a direct and specifically identifiable service to a particular customer.

Use Tax: The Use tax extension was approved by voters on August 6, 2024. The formula for distribution caps funding for street maintenance activity at \$4,000,000 and allocates the remainder to the normal sales tax programs.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.