



STAFF MEMO

Prepared by: Lori Bartlett	Meeting Date: 2/2/26	<input checked="" type="checkbox"/> Consent Agenda Item <input type="checkbox"/> Regular Agenda Item	Agenda Item # 4c
Reviewed by:	Item: 4th Quarter & December 2025 Financial Reports		
Council Priority: <input type="checkbox"/> Dispensary <input type="checkbox"/> Industrial Park Expansion <input type="checkbox"/> Housing <input type="checkbox"/> Public Safety Facility/Safe Crossing of CSAH 75 <input checked="" type="checkbox"/> N/A			

ACTION REQUESTED

Consider acceptance of the 4th quarter and December 2025 financial reports.

BOARD/COMMISSION/COMMITTEE RECOMMENDATION

none

PREVIOUS COUNCIL ACTION

Council adopted the 2025 budget on December 2, 2024. Accepted the Jan-Nov 2025 financial reports.

REFERENCE AND BACKGROUND

The attached third quarter and December financial report analyzes the City's finances for the first nine months of 2025.

New in this report is an attachment to Moreton Capital Markets (MCM). I provided them with a list of our cash and investment holdings for MCM to create a portfolio analysis. The report is as of 12/31/25.

BUDGET IMPACT

Information only

STAFF RECOMMENDED ACTION

Accept the 4th quarter and December 2025 financial reports.

SUPPORTING DATA/ATTACHMENTS

4th Quarter Reports:

Quarterly Financial Report

Moreton Capital Markets Portfolio Analytics Report (emailed separately)

December Treasurer's Reports:

Fund Summaries - Cash Allocations

Fund Summaries – General Fund

Fund Summaries - Enterprise Funds

Capital Improvement Summary Reports:

General Fund Capital Improvement Plan - Summary

General Fund Capital Improvement Plan - Fire

Enterprise Capital Improvement Plan – Public Works

Capital Improvement Budget Summary – Park Board

Fund 110 Debt Relief Summary

Public Safety Aid

CITY OF ST JOSEPH
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

001-10100	GENERAL CHECKING	26,968,055.86
	TOTAL COMBINED CASH	26,968,055.86
001-10199	CASH ALLOCATED TO OTHER FUNDS	(26,968,055.86)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

101	ALLOCATION TO GENERAL FUND	3,128,188.66
102	ALLOCATION TO EMPLOYEE RETIREMENT RESERVE	412,400.07
106	ALLOCATION TO PUBLIC SAFETY AID	75,009.00
108	ALLOCATION TO CABLE PEG ACCESS FEE	9,848.70
109	ALLOCATION TO GENERAL CAPITAL OUTLAY	624,531.54
110	ALLOCATION TO DEBT SERVICE RELIEF	571,423.87
200	ALLOCATION TO ST CLOUD AREA LOCAL SALES TAX	1,737,835.59
205	ALLOCATION TO PARK DEDICATION FEES	91,492.69
210	ALLOCATION TO FIRE DEPARTMENT	821,278.61
215	ALLOCATION TO CHARITABLE GAMBLING	2,320.26
220	ALLOCATION TO CVB	40,142.96
225	ALLOCATION TO DEED CDAP HOUSING GRANTS	60,914.21
250	ALLOCATION TO EDA	122,226.58
251	ALLOCATION TO REVOLVING LOAN FUND	609,259.29
253	ALLOCATION TO TIF 4-1 FORTITUDE SENIOR APTS	45,185.19
257	ALLOCATION TO TIF 2-1 MILLSTREAM SHOPS LOFTS	51,256.77
259	ALLOCATION TO TIF 2-3 BAYOU BLUES ALLEY FLAT	3,651.52
301	ALLOCATION TO 2016 CIP BONDS [GOVT CENTER]	22,188.00
302	ALLOCATION TO 2022A GO ABATE BONDS[COMMCTR1]	1,110,430.54
304	ALLOCATION TO 2016 IMP BONDS [FIELD ST]	153,716.35
307	ALLOCATION TO 2019A IMP BONDS [OVERLAYS]	140,340.26
308	ALLOCATION TO 2019A IMP BONDS [IND PARK]	1,210,788.26
309	ALLOCATION TO 2020A EQUIPMENT CERTIFICATES	1,175.44
310	ALLOCATION TO 2020B IMP BONDS [20TH AVE SE]	352,116.91
311	ALLOCATION TO 2021 IMP BOND [MN ST/OVERLAYS]	532,272.59
312	ALLOCATION TO 2020B CIP BONDS [SHOP 3]	3,452.78
314	ALLOCATION TO 2020C CO REFUND [*14 PARK TER]	5,570.13
315	ALLOCATION TO 2022 IMP BONDS [OVERLAYS]	281,056.35
316	ALLOCATION TO 2022A EQUIP CERT [FD TRUCK]	208,004.06
317	ALLOCATION TO 2023A IMP [OVERLAY/ELM ST ROW]	72,699.58
318	ALLOCATION TO 2023A EQUIP CERT [GEN EQ]	17,901.78
319	ALLOCATION TO 2024A GO IMP BONDS [ST IMP]	190,312.10
320	ALLOCATION TO 2025A GO IMP BONDS [ST IMP]	151,946.32
321	ALLOCATION TO 2025A EQUIP CERT [GEN EQ]	(142.08)
402	ALLOCATION TO COMMUNITY CENTER/YMCA PHASE I	6,271,540.88
417	ALLOCATION TO 2023 ST IMP/*24 ELM ST ROW ACQ	(19,794.05)
418	ALLOCATION TO 2023 EQUIP CERTIFICATES	6,137.58
419	ALLOCATION TO FUND 419	388,126.63
420	ALLOCATION TO FUND 420	484,726.30
421	ALLOCATION TO 2025 EQUIP CERTIFICATES	253,913.37
501	ALLOCATION TO WAC/WATER TRUNK FEES	514,841.14
502	ALLOCATION TO SAC/SEWER TRUNK FEES	271,995.01
601	ALLOCATION TO WATER FUND	949,755.45

CITY OF ST JOSEPH
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

602 ALLOCATION TO SEWER FUND	3,727,341.27
603 ALLOCATION TO REFUSE/RECYCLING/COMPOST	281,954.86
651 ALLOCATION TO STORM WATER UTILITY	822,462.93
652 ALLOCATION TO STREET LIGHT UTILITY	154,259.61
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TOTAL ALLOCATIONS TO OTHER FUNDS	26,968,055.86
ALLOCATION FROM COMBINED CASH FUND - 001-10199	(26,968,055.86)
	<hr/>
ZERO PROOF IF ALLOCATIONS BALANCE	.00
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City of St. Joseph
 General Fund Balance Sheet Summary
 As of December 31, 2025

Account Number	Account Name	12/31/2025
Assets		
101-10199	Cash	\$ 3,128,188.66
102-10199	Cash	412,400.07
104-10199	Cash	-
106-10199	Cash	75,009.00
108-10199	Cash	9,848.70
109-10199	Cash	624,531.54
110-10199	Cash	571,423.87
101-10200	Petty Cash	200.00
101-10450	Interest Receivable	-
101-10500	Accounts Receivable	-
108-10500	Accounts Receivable	-
101-10520	State MSAS Receivable	-
109-10500	Accounts Receivable	-
109-10550	Due From other Gov t Units	-
102-10550	DFOGU	-
101-10550	Due From Other Gov Units	-
110-10550	Due From other Gov t Units	-
110-10600	Prepays	-
101-10600	Prepaid Items	-
110-10700	Taxes Receivable - Delinquent	-
101-10700	Taxes Receivable - Delinquent	-
101-11800	Lease Receivable	-
110-12100	Special Assessments Receivable	-
101-12100	Special Assessments Receivable	-
110-12150	Delinquent Special Assmt	-
110-15500	Due From Other Fund	-
101-15500	Due From Other Fund	-
	Total Assets	<u>\$ 4,821,601.84</u>
Liabilities		
101-20200	Accounts Payable	(29,801.94)
102-20200	Accounts Payables	-
106-20200	Accounts Payable	-
104-20200	ARPA Accounts Payable	-
108-20200	Accounts Payable	-
109-20200	Accounts Payable	40.90
110-20200	Accounts Payable	-
101-20201	Salaries Payable	-
109-20202	Due to Other Govt Units	-
101-20202	Due to Other Govt Units	-
101-21701	Federal Withholding	-
101-21702	State Withholding	-
101-21703	FICA Tax Withholding	-
101-21704	PERA	(0.04)
101-21705	Deferred Comp	-
101-21706	Medical/Dental Insurance	6,405.78
101-21707	Federation Dues	19.28
101-21711	Life Insurance	73.15
101-21712	Fire Dept Lunch Liability	-
101-21713	Disability Insurance	333.48
101-21714	Child Support	-
101-21715	Flex- Medical/H SA	(575.00)
101-21716	Flex- Dependent Care Reimb	(8,500.00)
101-22200	Unearned Revenue	(50.00)
104-22200	Unearned Revenue	-
110-22204	Deferred Inflow of Resources	-
101-22204	Deferred Inflow of Resources	-
101-22600	Deposit Payable	-
	Total Liabilities	<u>(32,054.39)</u>
Fund Equity		
Funds 101-110	Revenue Under Expenditures YTD	276,123.33
101-24410	Design. Fd Bal - Working Cap	-
101-24411	Design. Fd Bal - Elections	-
101-24413	Design. Fd Bal - Capital	-
101-24500	Restricted Equity	-
101-25310	Unassigned Fund Balance	(2,891,129.68)
102-25310	Unassigned Fund Balance	(391,694.07)
104-25310	Unassigned Fund Balance	-
106-25310	Unassigned Fund Balance	(134,580.53)
108-25310	Unassigned Fund Balance	(6,192.65)
109-24413	Design. Fd Bal - Capital	-
109-25310	Unassigned Fund Balance	(623,619.26)
110-24413	Design. Fd Bal - Capital	-
110-24414	Design. Fd Bal - Debt Serv.Rel.	-
110-24500	Restricted Net Position	-
110-25310	Unassigned Fund Balance	(1,073,148.91)
	Total Equity	<u>(4,844,241.77)</u>
	Total Liabilities plus Equity	<u>\$ (4,876,296.16)</u>

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	CURRENT BUDGET	UNEARNED	PCNT
<u>GENERAL FUND REVENUE</u>						
101-41430-31010	CURRENT AD VALOREM TAXES	2,102,890.76	2,439,994.40	2,734,439.00	2,734,439.00	294,444.60 89.2
101-41430-31320	STATE SALES TAX	.00	42.00	.00	.00 (42.00)	.0
101-41430-31400	GRAVEL TAX	970.76	.00	750.00	750.00	750.00 .0
101-41430-31810	FRANCHISE FEES - CABLE	21,951.64	20,250.70	27,565.00	27,565.00	7,314.30 73.5
101-41430-31820	FRANCHISE FEES - GAS	56,972.37	61,423.06	65,860.00	65,860.00	4,436.94 93.3
101-41430-31830	FRANCHISE FEES - ELECTRIC	64,523.97	96,971.03	107,665.00	107,665.00	10,693.97 90.1
101-41430-32111	KEG PERMIT	5.00	15.00	20.00	20.00	5.00 75.0
101-41430-32112	LIQUOR LICENSE	36,563.33	37,476.66	35,000.00	35,000.00 (2,476.66)	107.1
101-41430-32113	OUTDOOR LIQUOR PERMIT	6,550.00	5,200.00	6,000.00	6,000.00	800.00 86.7
101-41430-32114	GAMBLING PERMITS	580.00	180.00	400.00	400.00	220.00 45.0
101-41430-32115	MASSAGE LICENSE	140.00	545.00	.00	.00 (545.00)	.0
101-41430-32120	CANNABIS LICENSE	.00	250.00	.00	.00 (250.00)	.0
101-41430-32170	AMUSEMENT/HUNT/PEDDLER/GOLF	1,745.00	2,480.00	700.00	700.00 (1,780.00)	354.3
101-41430-32184	CIGARETTE LICENSE	733.33	700.00	600.00	600.00 (100.00)	116.7
101-41430-32210	BUILDING PERMITS	240,592.34	187,401.71	120,000.00	120,000.00 (67,401.71)	156.2
101-41430-32261	RENTAL HOUSING REGISTRATION	36,055.50	38,570.00	35,000.00	35,000.00 (3,570.00)	110.2
101-41430-32262	SHORT-TERM RENTAL REGISTRATIO	.00	100.00	.00	.00 (100.00)	.0
101-41430-33400	STATE GRANTS AND AIDS	7,013.83	2,123.94	1,505.00	1,505.00 (618.94)	141.1
101-41430-33401	LOCAL GOVERNMENT AID	1,448,601.00	1,391,646.00	1,391,646.00	1,391,646.00	.00 100.0
101-41430-33430	OTHER GRANTS/AIDS	.00	5,000.00	.00	.00 (5,000.00)	.0
101-41430-34102	ZONING VIOLATION	.00	.00	250.00	250.00	250.00 .0
101-41430-34103	ZONING AND SUBDIVISION FEE	8,650.00	16,420.00	15,000.00	15,000.00 (1,420.00)	109.5
101-41430-34104	LAND USE DEPOSIT FEE	13,759.44	25,500.00	.00	.00 (25,500.00)	.0
101-41430-34105	SALE OF MAPS AND PUBLICATIONS	51.50	116.00	15.00	15.00 (101.00)	773.3
101-41430-34107	ASSESSMENTS SEARCH	4,970.00	5,795.00	4,000.00	4,000.00 (1,795.00)	144.9
101-41430-34111	SPECIAL HEARING	.00	.00	150.00	150.00	150.00 .0
101-41430-34221	WATER TOWER ANTENNA LEASE	2,503.68	2,572.54	2,575.00	2,575.00	2.46 99.9
101-41430-34780	SHELTER/ROOM RENTAL FEES	3,150.00	800.00	3,400.00	3,400.00	2,600.00 23.5
101-41430-34782	ROOM RENTAL DAMAGE DEPOSIT	.00	200.00	.00	.00 (200.00)	.0
101-41430-36100	SPECIAL ASSESSMENTS	(441.07)	131.82	500.00	500.00	368.18 26.4
101-41430-36210	INTEREST EARNINGS	131,041.47	177,701.36	50,000.00	50,000.00 (127,701.36)	355.4
101-41430-36215	CO-OP DIVIDENDS	12,606.33	6,374.00	5,000.00	5,000.00 (1,374.00)	127.5
101-41430-36300	REIMBURSEMENT	4,445.74	2,271.67	19,870.00	19,870.00	17,598.33 11.4

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	CURRENT BUDGET	UNEARNED	PCNT
101-42120-33160 FEDERAL GRANTS - OTHER	4,810.69	777.94	1,500.00	1,500.00	722.06	51.9
101-42120-33400 STATE POLICE AID	148,188.99	166,302.17	117,000.00	117,000.00	(49,302.17)	142.1
101-42120-33416 STATE POLICE TRAINING REMB	12,163.71	11,933.15	5,000.00	5,000.00	(6,933.15)	238.7
101-42120-34800 ACCIDENT REPORT FEE	1,626.25	3,646.00	2,000.00	2,000.00	(1,646.00)	182.3
101-42120-34950 KENNEL FEES	.00	.00	1,000.00	1,000.00	1,000.00	.0
101-42120-34955 POLICE INVESTIGATION CHARGES	80.00	.00	500.00	500.00	500.00	.0
101-42120-35101 COUNTY FINES	35,263.12	28,535.78	45,000.00	45,000.00	16,464.22	63.4
101-42120-35102 POLICY FINES	19,006.88	25,031.32	20,000.00	20,000.00	(5,031.32)	125.2
101-42120-35106 SEIZED PROPERTY	.00	5,073.70	1,000.00	1,000.00	(4,073.70)	507.4
101-42120-36230 CONTRIBUTIONS - GENERAL	2,500.00	1,500.00	2,000.00	2,000.00	500.00	75.0
101-42120-36300 REIMBURSEMENT	8,657.95	9,612.27	5,000.00	5,000.00	(4,612.27)	192.3
101-43120-32000 REFUSE PERMITS	19,000.00	21,600.00	11,000.00	11,000.00	(10,600.00)	196.4
101-43120-33421 STATE MUNICIPAL FUNDS AID	105,297.00	119,959.00	120,000.00	120,000.00	41.00	100.0
101-43120-33611 COUNTY GRANTS - ROAD MAINT.	17,237.66	17,459.44	17,000.00	17,000.00	(459.44)	102.7
101-43120-34407 SNOW REMOVAL	550.00	525.00	500.00	500.00	(25.00)	105.0
101-43120-36230 CONTRIBUTIONS - GENERAL	.00	.00	500.00	500.00	500.00	.0
101-43120-36300 REIMBURSEMENT	25,941.90	30,395.28	20,000.00	20,000.00	(10,395.28)	152.0
101-45125-34783 SCHNEIDER FIELD RENTAL	1,890.00	3,470.00	1,800.00	1,800.00	(1,670.00)	192.8
101-45125-36230 DONATIONS - SCHNEIDER FIELD	.00	.00	250.00	250.00	250.00	.0
101-45202-34407 WEED CUTTING	100.00	700.00	300.00	300.00	(400.00)	233.3
101-45202-34780 SHELTER/ROOM RENTAL FEES	26,800.00	28,950.00	25,000.00	25,000.00	(3,950.00)	115.8
101-45202-34782 PARK RENTAL DAMAGE DEPOSIT	2,092.50	892.00	.00	.00	(892.00)	.0
101-45202-36230 DONATIONS - PARKS	10,589.76	2,450.00	400.00	400.00	(2,050.00)	612.5
101-45202-36300 REIMBURSEMENT	230.00	.00	500.00	500.00	500.00	.0
101-45204-33430 OTHER GRANTS/AIDS	.00	(1,000.00)	.00	.00	1,000.00	.0
101-45204-34405 CONCESSIONS	466.00	339.00	500.00	500.00	161.00	67.8
101-45204-34408 ADMISSION FEE	8,418.00	8,918.00	7,000.00	7,000.00	(1,918.00)	127.4
101-45204-34410 BIKE SHARE PROGRAM	969.57	458.97	750.00	750.00	291.03	61.2
101-45204-36230 DONATIONS - RECREATION	3,152.17	1,095.00	500.00	500.00	(595.00)	219.0
101-49302-39201 TRANSFERS FROM OTHER FUNDS	17,985.00	.00	.00	.00	.00	.0
101-49302-39260 SURPLUS PROPERTY	.00	13,426.50	.00	.00	(13,426.50)	.0
101-49302-39305 INSURANCE RECOVERY	20,070.00	.00	.00	.00	.00	.0
102-41430-31010 CURRENT AD VALOREM TAXES	7,659.55	11,460.30	15,000.00	15,000.00	3,539.70	76.4
102-49302-39201 TRANSFERS FROM OTHER FUNDS	6,000.00	11,205.00	11,205.00	11,205.00	.00	100.0
104-41430-33160 FEDERAL GRANTS - OTHER	150,946.54	.00	.00	.00	.00	.0
108-41950-31810 FRANCHISE FEES - PEG	4,278.88	3,960.05	5,500.00	5,500.00	1,539.95	72.0
109-41430-31010 CURRENT AD VALOREM TAXES	74,977.05	162,077.49	212,135.00	212,135.00	50,057.51	76.4

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL CAPITAL OUTLAY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	CURRENT BUDGET	UNEARNED	PCNT
109-43120-33400 STATE GRANT/AIDS	.00	5,687.50	.00	.00	(5,687.50)	.0
109-49302-39201 TRANSFERS FROM OTHER FUNDS	.00	7,000.00	.00	.00	(7,000.00)	.0
109-49302-39260 SURPLUS PROPERTY	37,445.00	15,638.65	21,500.00	21,500.00	5,861.35	72.7
110-41430-33401 LOCAL GOVERNMENT AID	40,000.00	100,000.00	100,000.00	100,000.00	.00	100.0
110-43120-31010 CURRENT AD VALOREM TAXES	159.55	369.04	500.00	500.00	130.96	73.8
110-43120-36100 SPECIAL ASSESSMENTS	39,886.15	53,655.44	5,000.00	5,000.00	(48,655.44)	1073.1
110-45202-33400 STATE GRANTS AND AIDS	.00	95,000.00	.00	.00	(95,000.00)	.0
110-49302-39201 TRANSFERS FROM OTHER FUNDS	577,500.00	.00	.00	.00	.00	.0
TOTAL GENERAL FUND REVENUE	5,638,565.79	5,496,355.88	5,404,750.00	5,404,750.00	(91,605.88)	101.7

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>GENERAL FUND EXPENDITURES</u>						
101-41110-101 COUNCIL SALARIES	20,880.00	20,880.00	20,880.00	20,880.00	.00	100.0
101-41110-104 TAXABLE PER DIEM	600.00	1,350.00	2,800.00	2,800.00	1,450.00	48.2
101-41110-121 PERA CONTRIBUTIONS	798.00	542.00	890.00	890.00	348.00	60.9
101-41110-122 FICA CONTRIBUTIONS	653.82	1,028.60	365.00	365.00	(663.60)	281.8
101-41110-125 MEDICARE CONTRIBUTIONS	.00	.00	345.00	345.00	345.00	.0
101-41110-151 WORKERS COMP. INSUR. PREM.	39.00	48.00	75.00	75.00	27.00	64.0
101-41110-171 CLOTHING ALLOWANCE	44.84	289.50	350.00	350.00	60.50	82.7
101-41110-200 OFFICE SUPPLIES	.00	99.58	100.00	100.00	.42	99.6
101-41110-331 TRAVEL & CONFERENCE EXPENSE	3,583.30	4,940.27	8,400.00	8,400.00	3,459.73	58.8
101-41110-361 GENERAL LIABILITY INSURANCE	512.00	512.00	520.00	520.00	8.00	98.5
101-41110-433 DUES & MEMBERSHIPS	35,721.24	33,638.00	41,035.00	41,035.00	7,397.00	82.0
101-41120-103 LEGISLATIVE BODIES	1,720.00	4,200.00	5,400.00	5,400.00	1,200.00	77.8
101-41120-151 WORKERS COMP. INSUR. PREM.	37.00	28.00	375.00	375.00	347.00	7.5
101-41120-200 OFFICE SUPPLIES	78.33	.00	100.00	100.00	100.00	.0
101-41120-340 ADVERTISING	.00	.00	50.00	50.00	50.00	.0
101-41130-303 ENGINEERING FEE	.00	.00	250.00	250.00	250.00	.0
101-41130-304 LEGAL FEES	640.00	315.00	2,000.00	2,000.00	1,685.00	15.8
101-41130-340 ADVERTISING	376.97	992.30	750.00	750.00	(242.30)	132.3
101-41310-101 MAYOR SALARIES	7,800.00	7,800.00	7,800.00	7,800.00	.00	100.0
101-41310-104 TAXABLE PER DIEM	1,000.00	200.00	1,000.00	1,000.00	800.00	20.0
101-41310-121 PERA CONTRIBUTIONS	440.00	400.00	440.00	440.00	40.00	90.9
101-41310-122 FICA CONTRIBUTIONS	127.66	116.05	.00	.00	(116.05)	.0
101-41310-125 MEDICARE CONTRIBUTIONS	.00	.00	125.00	125.00	125.00	.0
101-41310-151 WORKERS COMP. INSUR. PREM.	10.00	12.00	25.00	25.00	13.00	48.0
101-41310-171 CLOTHING ALLOWANCE	75.04	.00	200.00	200.00	200.00	.0
101-41310-200 OFFICE SUPPLIES	.00	45.00	25.00	25.00	(20.00)	180.0
101-41310-331 TRAVEL & CONFERENCE EXPENSE	2,622.12	191.43	3,000.00	3,000.00	2,808.57	6.4
101-41310-361 GENERAL LIABILITY INSURANCE	128.00	128.00	130.00	130.00	2.00	98.5
101-41410-101 ELECTION SALARIES	12,319.75	.00	.00	.00	.00	.0
101-41410-210 OPERATING SUPPLIES	254.86	.00	.00	.00	.00	.0
101-41410-331 TRAVEL & CONFERENCE	732.82	130.21	.00	.00	(130.21)	.0
101-41410-340 ADVERTISING	270.78	.00	.00	.00	.00	.0
101-41410-410 RENTALS	4,800.00	5,950.00	7,000.00	7,000.00	1,050.00	85.0
101-41410-580 OTHER EQUIPMENT	.00	.00	6,000.00	6,000.00	6,000.00	.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-41430-101 ADMINISTRATIVE SALARIES	301,330.01	308,318.74	315,000.00	315,000.00	6,681.26	97.9
101-41430-121 PERA CONTRIBUTIONS	22,576.04	22,847.57	23,625.00	23,625.00	777.43	96.7
101-41430-122 FICA CONTRIBUTIONS	21,420.01	22,151.61	17,655.00	17,655.00	(4,496.61)	125.5
101-41430-123 DEFERRED COMP-EMPLOYER	1,300.00	1,300.00	2,600.00	2,600.00	1,300.00	50.0
101-41430-125 MEDICARE CONTRIBUTIONS	.00	(24.66)	4,130.00	4,130.00	4,154.66	(.6)
101-41430-130 H S A- EMPLOYER CONTRIBUTION	7,230.00	6,360.00	7,200.00	7,200.00	840.00	88.3
101-41430-131 HEALTH INSURANCE	55,500.72	48,863.42	63,000.00	63,000.00	14,136.58	77.6
101-41430-132 DENTAL INSURANCE	3,966.72	3,316.48	4,345.00	4,345.00	1,028.52	76.3
101-41430-133 LIFE INSURANCE	251.40	238.10	245.00	245.00	6.90	97.2
101-41430-134 DISABILITY INSURANCE	2,639.64	2,486.57	3,155.00	3,155.00	668.43	78.8
101-41430-151 WORKERS COMP. INSUR. PREM.	1,665.00	831.00	1,450.00	1,450.00	619.00	57.3
101-41430-171 CLOTHING ALLOWANCE	111.98	296.00	150.00	150.00	(146.00)	197.3
101-41430-200 OFFICE SUPPLIES	1,752.92	1,620.98	2,500.00	2,500.00	879.02	64.8
101-41430-201 POSTAGE	6,698.51	7,417.33	4,500.00	4,500.00	(2,917.33)	164.8
101-41430-210 OPERATING SUPPLIES	5,490.90	4,812.37	3,000.00	3,000.00	(1,812.37)	160.4
101-41430-220 REPAIR AND MAINTENANCE	124.95	132.31	200.00	200.00	67.69	66.2
101-41430-230 VEHICLE R&M	.00	1,183.19	.00	.00	(1,183.19)	.0
101-41430-300 PROFESSIONAL SERVICES	2,430.70	5,440.00	2,500.00	2,500.00	(2,940.00)	217.6
101-41430-310 SOFTWARE SUPPORT	7,067.83	9,469.74	9,115.00	9,115.00	(354.74)	103.9
101-41430-314 SAFETY PROGRAM	265.18	18.43	395.00	395.00	376.57	4.7
101-41430-315 WELLNESS PROGRAM	.00	3,178.40	5,000.00	5,000.00	1,821.60	63.6
101-41430-317 OTHER FEES	617.81	11.67	850.00	850.00	838.33	1.4
101-41430-321 TELEPHONE	3,212.43	3,287.51	3,125.00	3,125.00	(162.51)	105.2
101-41430-331 TRAVEL & CONFERENCE EXPENSE	3,619.45	2,316.33	6,000.00	6,000.00	3,683.67	38.6
101-41430-340 ADVERTISING	1,588.20	133.60	300.00	300.00	166.40	44.5
101-41430-361 GENERAL LIABILITY INSURANCE	8,649.22	7,154.30	9,050.00	9,050.00	1,895.70	79.1
101-41430-410 RENTALS	6,465.95	7,115.25	5,980.00	5,980.00	(1,135.25)	119.0
101-41430-433 DUES & MEMBERSHIPS	403.00	50.00	190.00	190.00	140.00	26.3
101-41430-441 SALES & USE TAX	252.27	1,079.65	300.00	300.00	(779.65)	359.9
101-41430-446 LICENSING	.00	2,582.35	.00	.00	(2,582.35)	.0

CITY OF ST JOSEPH
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-41530-101 FINANCE SALARIES	192,123.21	205,095.94	211,890.00	211,890.00	6,794.06	96.8
101-41530-121 PERA CONTRIBUTIONS	14,042.64	15,027.12	15,425.00	15,425.00	397.88	97.4
101-41530-122 FICA CONTRIBUTIONS	13,775.98	14,578.65	12,175.00	12,175.00	(2,403.65)	119.7
101-41530-123 DEFERRED COMP-EMPLOYER	1,950.00	1,950.00	1,950.00	1,950.00	.00	100.0
101-41530-125 MEDICARE CONTRIBUTIONS	.00	.00	2,845.00	2,845.00	2,845.00	.0
101-41530-130 H S A- EMPLOYER CONTRIBUTION	4,700.00	4,950.00	4,800.00	4,800.00	(150.00)	103.1
101-41530-131 HEALTH INSURANCE	33,536.64	35,343.60	42,000.00	42,000.00	6,656.40	84.2
101-41530-132 DENTAL INSURANCE	1,896.48	1,945.11	2,900.00	2,900.00	954.89	67.1
101-41530-133 LIFE INSURANCE	159.60	159.60	165.00	165.00	5.40	96.7
101-41530-134 DISABILITY INSURANCE	1,680.12	1,729.53	2,075.00	2,075.00	345.47	83.4
101-41530-151 WORKERS COMP. INSUR. PREM.	1,156.00	560.00	975.00	975.00	415.00	57.4
101-41530-171 CLOTHING ALLOWANCE	(58.84)	150.00	100.00	100.00	(50.00)	150.0
101-41530-200 OFFICE SUPPLIES	956.82	201.98	500.00	500.00	298.02	40.4
101-41530-300 PROFESSIONAL SERVICES	5,228.18	7,187.34	5,250.00	5,250.00	(1,937.34)	136.9
101-41530-310 SOFTWARE SUPPORT	11,255.76	13,890.86	12,700.00	12,700.00	(1,190.86)	109.4
101-41530-321 TELEPHONE	897.76	880.43	995.00	995.00	114.57	88.5
101-41530-331 TRAVEL & CONFERENCE EXPENSE	2,011.48	1,555.01	3,000.00	3,000.00	1,444.99	51.8
101-41530-340 ADVERTISING	1,469.36	1,439.79	1,750.00	1,750.00	310.21	82.3
101-41530-433 DUES & MEMBERSHIPS	339.99	339.99	340.00	340.00	.01	100.0
101-41540-300 AUDIT & ACCOUNTING SERVICES	36,600.00	38,450.00	38,450.00	38,450.00	.00	100.0
101-41550-300 PROFESSIONAL SERVICES	28,132.11	25,403.90	28,500.00	28,500.00	3,096.10	89.1
101-41610-304 LEGAL FEES	6,636.50	14,524.43	12,000.00	12,000.00	(2,524.43)	121.0
101-41710-220 REPAIR AND MAINTENANCE	.00	1,017.20	500.00	500.00	(517.20)	203.4
101-41710-310 IT SERVICES	33,020.49	34,398.00	22,000.00	22,000.00	(12,398.00)	156.4

CITY OF ST JOSEPH
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-41910-101 PLANNING & ZONING SALARIES	73,589.49	75,762.14	86,660.00	86,660.00	10,897.86	87.4
101-41910-121 PERA CONTRIBUTIONS	5,508.55	5,682.08	6,015.00	6,015.00	332.92	94.5
101-41910-122 FICA CONTRIBUTIONS	5,489.79	5,750.55	5,000.00	5,000.00	(750.55)	115.0
101-41910-123 DEFERRED COMP-EMPLOYER	422.50	487.50	845.00	845.00	357.50	57.7
101-41910-125 MEDICARE CONTRIBUTIONS	.00	.00	1,170.00	1,170.00	1,170.00	.0
101-41910-130 H S A- EMPLOYER CONTRIBUTION	1,527.50	1,560.00	1,560.00	1,560.00	.00	100.0
101-41910-131 HEALTH INSURANCE	10,354.88	10,914.60	13,650.00	13,650.00	2,735.40	80.0
101-41910-132 DENTAL INSURANCE	702.24	716.64	945.00	945.00	228.36	75.8
101-41910-133 LIFE INSURANCE	51.84	51.75	55.00	55.00	3.25	94.1
101-41910-134 DISABILITY INSURANCE	604.56	604.56	790.00	790.00	185.44	76.5
101-41910-151 WORKERS COMP. INSUR. PREM.	388.00	210.00	400.00	400.00	190.00	52.5
101-41910-171 CLOTHING ALLOWANCE	39.94	50.00	35.00	35.00	(15.00)	142.9
101-41910-200 OFFICE SUPPLIES	.00	25.33	100.00	100.00	74.67	25.3
101-41910-201 POSTAGE	.00	377.54	200.00	200.00	(177.54)	188.8
101-41910-300 PROFESSIONAL SERVICES	291.02	5,555.74	6,500.00	6,500.00	944.26	85.5
101-41910-303 ENGINEERING FEE	3,846.53	2,138.80	2,450.00	2,450.00	311.20	87.3
101-41910-304 LEGAL FEES	722.50	1,552.50	1,000.00	1,000.00	(552.50)	155.3
101-41910-310 SOFTWARE SUPPORT	259.84	276.70	50.00	50.00	(226.70)	553.4
101-41910-321 TELEPHONE	457.70	440.32	505.00	505.00	64.68	87.2
101-41910-331 TRAVEL & CONFERENCE EXPENSE	732.01	616.85	1,200.00	1,200.00	583.15	51.4
101-41910-340 ADVERTISING	758.94	949.04	600.00	600.00	(349.04)	158.2
101-41910-350 PRINTING	.00	.00	150.00	150.00	150.00	.0
101-41910-431 ANNEXATION/RECORDING FEE	808.10	592.74	600.00	600.00	7.26	98.8
101-41910-433 DUES & MEMBERSHIPS	667.00	1,137.19	880.00	880.00	(257.19)	129.2
101-41910-449 PROPERTY TAX SHARING	47,849.12	19,191.36	19,190.00	19,190.00	(1.36)	100.0
101-41910-451 JOINT PLANNING	89.46	.00	250.00	250.00	250.00	.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-41941-101 GENERAL GOVERNMENT SALARIES	19,531.30	17,934.66	16,900.00	16,900.00	(1,034.66)	106.1
101-41941-121 PERA CONTRIBUTIONS	1,457.92	1,340.05	1,265.00	1,265.00	(75.05)	105.9
101-41941-122 FICA CONTRIBUTIONS	1,417.80	1,291.66	995.00	995.00	(296.66)	129.8
101-41941-125 MEDICARE CONTRIBUTIONS	.00	.00	235.00	235.00	235.00	.0
101-41941-130 H S A- EMPLOYER CONTRIBUTION	543.06	632.57	480.00	480.00	(152.57)	131.8
101-41941-131 HEALTH INSURANCE	3,179.73	3,779.60	4,200.00	4,200.00	420.40	90.0
101-41941-132 DENTAL INSURANCE	180.84	220.79	290.00	290.00	69.21	76.1
101-41941-133 LIFE INSURANCE	19.79	19.77	15.00	15.00	(4.77)	131.8
101-41941-134 DISABILITY INSURANCE	160.70	198.34	170.00	170.00	(28.34)	116.7
101-41941-151 WORKERS COMP. INSUR. PREM.	950.00	645.00	500.00	500.00	(145.00)	129.0
101-41941-171 CLOTHING ALLOWANCE	34.05	49.51	130.00	130.00	80.49	38.1
101-41941-210 OPERATING SUPPLIES	88.51	.00	250.00	250.00	250.00	.0
101-41941-220 REPAIR AND MAINTENANCE	197.87	.00	500.00	500.00	500.00	.0
101-41941-361 GENERAL LIABILITY INSURANCE	4,636.57	2,132.71	2,455.00	2,455.00	322.29	86.9
101-41942-210 OPERATING SUPPLIES	119.98	1,188.37	2,500.00	2,500.00	1,311.63	47.5
101-41942-220 REPAIR AND MAINTENANCE	3,639.93	2,642.19	7,500.00	7,500.00	4,857.81	35.2
101-41942-300 PROFESSIONAL SERVICES	24,647.22	28,578.10	28,500.00	28,500.00	(78.10)	100.3
101-41942-361 GENERAL LIABILITY INSURANCE	6,759.63	6,215.45	6,900.00	6,900.00	684.55	90.1
101-41942-381 ELECTRIC UTILITIES	16,808.59	18,549.73	23,015.00	23,015.00	4,465.27	80.6
101-41942-383 GAS UTILITIES	4,835.26	6,885.66	9,500.00	9,500.00	2,614.34	72.5
101-41942-410 RENTALS	494.50	399.50	500.00	500.00	100.50	79.9
101-41942-437 REAL ESTATE TAXES	.00	9,340.00	.00	.00	(9,340.00)	.0
101-41950-101 CABLE SALARIES	2,400.00	2,223.31	3,600.00	3,600.00	1,376.69	61.8
101-41950-122 FICA CONTRIBUTIONS	183.60	170.09	225.00	225.00	54.91	75.6
101-41950-125 MEDICARE CONTRIBUTIONS	.00	.00	50.00	50.00	50.00	.0
101-41950-151 WORKERS COMP. INSUR. PREM.	9.00	6.00	10.00	10.00	4.00	60.0
101-41950-210 OPERATING SUPPLIES	175.89	.00	200.00	200.00	200.00	.0
101-41950-220 REPAIR AND MAINTENANCE	874.00	.00	500.00	500.00	500.00	.0
101-41950-300 PROFESSIONAL SERVICES	.00	175.89	.00	.00	(175.89)	.0
101-41950-310 SOFTWARE SUPPORT	786.00	245.20	365.00	365.00	119.80	67.2

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-42120-101 POLICE SALARIES	1,241,333.30	1,283,588.11	1,384,180.00	1,384,180.00	100,591.89	92.7
101-42120-121 PERA CONTRIBUTIONS	202,780.47	200,944.98	226,740.00	226,740.00	25,795.02	88.6
101-42120-122 FICA CONTRIBUTIONS	26,767.75	31,018.70	9,655.00	9,655.00	(21,363.70)	321.3
101-42120-123 DEFERRED COMP-EMPLOYER	5,242.05	3,965.82	10,590.00	10,590.00	6,624.18	37.5
101-42120-125 MEDICARE CONTRIBUTIONS	.00	.00	19,280.00	19,280.00	19,280.00	.0
101-42120-130 H S A- EMPLOYER CONTRIBUTION	31,040.33	35,680.44	33,600.00	33,600.00	(2,080.44)	106.2
101-42120-131 HEALTH INSURANCE	210,018.12	223,299.84	290,400.00	290,400.00	67,100.16	76.9
101-42120-132 DENTAL INSURANCE	9,774.24	9,115.52	20,280.00	20,280.00	11,164.48	45.0
101-42120-133 LIFE INSURANCE	1,125.62	1,041.22	1,140.00	1,140.00	98.78	91.3
101-42120-134 DISABILITY INSURANCE	12,138.48	11,765.20	13,125.00	13,125.00	1,359.80	89.6
101-42120-151 WORKERS COMP. INSUR. PREM.	77,952.00	66,831.00	76,985.00	76,985.00	10,154.00	86.8
101-42120-171 CLOTHING ALLOWANCE	8,394.89	16,814.85	9,400.00	9,400.00	(7,414.85)	178.9
101-42120-200 OFFICE SUPPLIES	111.94	78.79	400.00	400.00	321.21	19.7
101-42120-201 POSTAGE	672.47	343.46	920.00	920.00	576.54	37.3
101-42120-210 OPERATING SUPPLIES	5,506.10	9,885.67	6,000.00	6,000.00	(3,885.67)	164.8
101-42120-211 AWAIRE SUPPLIES	.00	42.50	500.00	500.00	457.50	8.5
101-42120-214 SMALL TOOL & MINOR EQUIPMENT	346.77	108.48	300.00	300.00	191.52	36.2
101-42120-220 REPAIR AND MAINTENANCE	69.00	184.00	200.00	200.00	16.00	92.0
101-42120-300 PROFESSIONAL SERVICES	19,435.08	21,720.00	19,000.00	19,000.00	(2,720.00)	114.3
101-42120-304 LEGAL FEES	47,721.25	52,996.75	48,500.00	48,500.00	(4,496.75)	109.3
101-42120-307 COMMUNITY POLICING PROGRAMS	843.54	127.31	1,200.00	1,200.00	1,072.69	10.6
101-42120-310 SOFTWARE SUPPORT	28,685.03	36,388.91	23,455.00	23,455.00	(12,933.91)	155.1
101-42120-314 SAFETY PROGRAM	265.17	1,415.21	2,145.00	2,145.00	729.79	66.0
101-42120-331 TRAVEL & CONFERENCE EXPENSE	652.24	203.51	1,500.00	1,500.00	1,296.49	13.6
101-42120-350 PRINTING	328.33	510.96	900.00	900.00	389.04	56.8
101-42120-361 GENERAL LIABILITY INSURANCE	46,987.39	46,315.49	51,740.00	51,740.00	5,424.51	89.5
101-42120-410 RENTALS	180.00	145.20	340.00	340.00	194.80	42.7
101-42120-433 DUES & MEMBERSHIPS	426.00	399.20	1,050.00	1,050.00	650.80	38.0
101-42120-436 FORFEITURE EXPENDITURES	150.00	3,694.72	500.00	500.00	(3,194.72)	738.9
101-42120-441 SALES & USE TAX	51.81	.00	200.00	200.00	200.00	.0
101-42120-446 LICENSE	20.25	.00	250.00	250.00	250.00	.0
101-42140-210 OPERATING SUPPLIES	1,637.12	5,432.27	8,000.00	8,000.00	2,567.73	67.9
101-42140-300 PROFESSIONAL SERVICES	4,530.00	5,960.18	7,000.00	7,000.00	1,039.82	85.2
101-42140-331 TRAVEL & CONFERENCE EXPENSE	4,440.00	2,935.21	5,000.00	5,000.00	2,064.79	58.7

CITY OF ST JOSEPH
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-42151-210 OPERATING SUPPLIES	.00	1,034.00	100.00	100.00	(934.00)	1034.0
101-42151-220 TELEPHONE/RADIO REPAIR/MAINT	500.00	.00	750.00	750.00	750.00	.0
101-42151-320 COMMUNICATION SUPPORT	1,528.60	2,057.00	1,500.00	1,500.00	(557.00)	137.1
101-42151-321 TELEPHONE	12,232.13	12,671.85	14,965.00	14,965.00	2,293.15	84.7
101-42152-205 MOTOR FUEL	24,392.15	22,736.53	29,925.00	29,925.00	7,188.47	76.0
101-42152-230 VEHICLE REPAIR & MAINTENANCE	14,567.41	8,616.36	36,000.00	36,000.00	27,383.64	23.9
101-42152-446 LICENSE	70.50	98.96	50.00	50.00	(48.96)	197.9
101-42300-383 GAS UTILITIES	.00	639.32	.00	.00	(639.32)	.0
101-42401-200 OFFICE SUPPLIES	.00	17.85	.00	.00	(17.85)	.0
101-42401-300 PROFESSIONAL SERVICES	93,525.00	104,500.00	102,250.00	102,250.00	(2,250.00)	102.2
101-42401-310 SOFTWARE SUPPORT	1,476.12	1,497.01	2,940.00	2,940.00	1,442.99	50.9
101-42401-438 STATE SURCHARGE	9,212.08	3,957.96	5,000.00	5,000.00	1,042.04	79.2
101-42500-220 REPAIR AND MAINTENANCE	.00	.00	500.00	500.00	500.00	.0
101-42500-300 PROFESSIONAL SERVICES	1,270.00	900.00	1,500.00	1,500.00	600.00	60.0
101-42500-326 FIRE SIREN	86.79	92.23	115.00	115.00	22.77	80.2
101-42500-331 TRAVEL & CONFERENCE EXPENSE	.00	.00	1,300.00	1,300.00	1,300.00	.0
101-42500-433 DUES & MEMBERSHIPS	200.00	.00	200.00	200.00	200.00	.0

CITY OF ST JOSEPH
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GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-43120-101 STREET SALARIES	190,944.63	203,302.86	154,435.00	154,435.00	(48,867.86)	131.6
101-43120-121 PERA CONTRIBUTIONS	13,512.54	14,378.41	10,525.00	10,525.00	(3,853.41)	136.6
101-43120-122 FICA CONTRIBUTIONS	13,943.13	15,042.62	9,300.00	9,300.00	(5,742.62)	161.8
101-43120-123 DEFERRED COMP-EMPLOYER	457.01	(153.49)	260.00	260.00	413.49	(59.0)
101-43120-125 MEDICARE CONTRIBUTIONS	.00	.00	2,175.00	2,175.00	2,175.00	.0
101-43120-130 H S A- EMPLOYER CONTRIBUTION	7,453.62	7,941.44	6,270.00	6,270.00	(1,671.44)	126.7
101-43120-131 HEALTH INSURANCE	37,835.82	41,805.34	32,520.00	32,520.00	(9,285.34)	128.6
101-43120-132 DENTAL INSURANCE	2,168.06	2,413.59	2,320.00	2,320.00	(93.59)	104.0
101-43120-133 LIFE INSURANCE	175.72	174.36	130.00	130.00	(44.36)	134.1
101-43120-134 DISABILITY INSURANCE	2,392.00	2,660.10	1,415.00	1,415.00	(1,245.10)	188.0
101-43120-151 WORKERS COMP. INSUR. PREM.	8,674.00	7,774.00	14,340.00	14,340.00	6,566.00	54.2
101-43120-171 CLOTHING ALLOWANCE	1,065.42	1,148.96	1,985.00	1,985.00	836.04	57.9
101-43120-200 OFFICE SUPPLIES	354.79	16.99	300.00	300.00	283.01	5.7
101-43120-201 POSTAGE	125.04	83.35	200.00	200.00	116.65	41.7
101-43120-205 MOTOR FUEL	6,107.42	7,599.03	5,550.00	5,550.00	(2,049.03)	136.9
101-43120-210 OPERATING SUPPLIES	15,887.85	10,661.31	10,000.00	10,000.00	(661.31)	106.6
101-43120-214 SMALL TOOL & MINOR EQUIPMENT	820.04	1,366.73	1,200.00	1,200.00	(166.73)	113.9
101-43120-220 REPAIR AND MAINTENANCE	4,806.22	9,227.47	7,500.00	7,500.00	(1,727.47)	123.0
101-43120-230 VEHICLE REPAIR & MAINTENANCE	3,187.53	3,875.09	10,000.00	10,000.00	6,124.91	38.8
101-43120-300 PROFESSIONAL SERVICES	9,900.00	3,368.00	10,000.00	10,000.00	6,632.00	33.7
101-43120-310 SOFTWARE SUPPORT	1,646.59	2,154.95	2,425.00	2,425.00	270.05	88.9
101-43120-314 SAFETY PROGRAM	1,624.83	387.48	1,395.00	1,395.00	1,007.52	27.8
101-43120-321 TELEPHONE	1,417.57	1,197.66	1,715.00	1,715.00	517.34	69.8
101-43120-331 TRAVEL & CONFERENCE EXPENSE	106.09	496.98	250.00	250.00	(246.98)	198.8
101-43120-361 GENERAL LIABILITY INSURANCE	8,363.16	12,504.99	12,815.00	12,815.00	310.01	97.6
101-43120-381 ELECTRIC UTILITIES	1,086.31	1,218.13	1,430.00	1,430.00	211.87	85.2
101-43120-383 GAS UTILITIES	1,038.54	1,857.80	1,760.00	1,760.00	(97.80)	105.6
101-43120-433 DUES & MEMBERSHIPS	136.75	141.50	135.00	135.00	(6.50)	104.8
101-43120-441 SALES & USE TAX	1,107.53	171.34	.00	.00	(171.34)	.0
101-43120-446 LICENSE	171.06	10.30	200.00	200.00	189.70	5.2
101-43120-530 SEAL COATING/CRACK FILLING	26,880.00	120,148.60	120,000.00	120,000.00	(148.60)	100.1

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-43125-101 ICE & SNOW REMOVAL SALARIES	30,634.05	53,356.59	80,430.00	80,430.00	27,073.41	66.3
101-43125-121 PERA CONTRIBUTIONS	2,176.23	3,931.73	5,085.00	5,085.00	1,153.27	77.3
101-43125-122 FICA CONTRIBUTIONS	2,237.57	3,903.69	4,860.00	4,860.00	956.31	80.3
101-43125-125 MEDICARE CONTRIBUTIONS	.00	.00	1,135.00	1,135.00	1,135.00	.0
101-43125-130 H S A- EMPLOYER CONTRIBUTION	.00	.00	3,095.00	3,095.00	3,095.00	.0
101-43125-131 HEALTH INSURANCE	.00	.00	15,030.00	15,030.00	15,030.00	.0
101-43125-132 DENTAL INSURANCE	.00	.00	1,085.00	1,085.00	1,085.00	.0
101-43125-133 LIFE INSURANCE	24.46	21.16	60.00	60.00	38.84	35.3
101-43125-134 DISABILTY INSURANCE	93.00	93.00	680.00	680.00	587.00	13.7
101-43125-205 MOTOR FUEL	2,464.49	4,201.16	6,785.00	6,785.00	2,583.84	61.9
101-43125-210 OPERATING SUPPLIES	29,356.40	36,575.64	60,000.00	60,000.00	23,424.36	61.0
101-43125-220 REPAIR AND MAINTENANCE	240.25	.00	.00	.00	.00	.0
101-43125-230 VEHICLE REPAIR & MAINTENANCE	16,279.85	21,921.76	15,000.00	15,000.00	(6,921.76)	146.2
101-43125-300 PROFESSIONAL SERVICES	4,796.45	.00	.00	.00	.00	.0
101-43125-331 TRAVEL & CONFERENCE EXPENSE	3.05	.00	.00	.00	.00	.0
101-43131-303 ENGINEERING FEE	64,237.13	72,059.60	45,000.00	45,000.00	(27,059.60)	160.1
101-43201-200 OFFICE SUPPLIES	101.82	433.99	300.00	300.00	(133.99)	144.7
101-43201-210 OPERATING SUPPLIES	9,451.28	8,489.17	7,500.00	7,500.00	(989.17)	113.2
101-43201-214 SMALL TOOL & MINOR EQUIPMENT	2,074.51	1,369.49	2,500.00	2,500.00	1,130.51	54.8
101-43201-220 REPAIR AND MAINTENANCE	4,090.66	5,588.62	5,500.00	5,500.00	(88.62)	101.6
101-43201-300 PROFESSIONAL SERVICES	2,985.30	2,750.97	1,000.00	1,000.00	(1,750.97)	275.1
101-43201-321 TELEPHONE	4,406.95	4,674.45	4,220.00	4,220.00	(454.45)	110.8
101-43201-381 ELECTRIC UTILITIES	10,402.80	10,753.59	11,810.00	11,810.00	1,056.41	91.1
101-43201-383 GAS UTILITIES	5,271.79	12,399.04	9,130.00	9,130.00	(3,269.04)	135.8
101-43201-410 RENTALS	180.00	283.80	240.00	240.00	(43.80)	118.3

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-43220-101 SALARIES	11,567.17	10,040.75	16,765.00	16,765.00	6,724.25	59.9
101-43220-121 PERA CONTRIBUTIONS	852.88	739.59	1,245.00	1,245.00	505.41	59.4
101-43220-122 FICA CONTRIBUTIONS	864.39	752.39	1,000.00	1,000.00	247.61	75.2
101-43220-125 MEDICARE CONTRIBUTIONS	.00	.00	235.00	235.00	235.00	.0
101-43220-130 H S A- EMPLOYER CONTRIBUTION	.00	.00	745.00	745.00	745.00	.0
101-43220-131 HEALTH INSURANCE	.00	.00	4,020.00	4,020.00	4,020.00	.0
101-43220-132 DENTAL INSURANCE	.00	.00	290.00	290.00	290.00	.0
101-43220-133 LIFE INSURANCE	9.58	10.05	15.00	15.00	4.95	67.0
101-43220-134 DISABILTY INSURANCE	46.56	46.56	170.00	170.00	123.44	27.4
101-43220-205 MOTOR FUEL	.00	19.99	500.00	500.00	480.01	4.0
101-43220-220 REPAIR AND MAINTENANCE	6.83	.00	.00	.00	.00	.0
101-43220-230 VEHICLE REPAIR & MAINTENANCE	1,903.03	2,598.01	2,500.00	2,500.00	(98.01)	103.9
101-43220-331 TRAVEL & CONFERENCE EXPENSE	1.52	.00	.00	.00	.00	.0
101-45123-101 WARMING HOUSE SALARIES	147.00	7,131.94	8,365.00	8,365.00	1,233.06	85.3
101-45123-122 FICA CONTRIBUTIONS	11.25	545.59	520.00	520.00	(25.59)	104.9
101-45123-125 MEDICARE CONTRIBUTIONS	.00	.00	120.00	120.00	120.00	.0
101-45123-151 WORKERS COMP. INSUR. PREM.	542.00	243.00	405.00	405.00	162.00	60.0
101-45123-220 REPAIR AND MAINTENANCE	.00	.00	500.00	500.00	500.00	.0
101-45123-381 ELECTRIC UTILITIES	627.58	941.33	285.00	285.00	(656.33)	330.3
101-45123-383 GAS UTILITIES	375.54	408.57	930.00	930.00	521.43	43.9
101-45125-210 OPERATING SUPPLIES	702.80	.00	750.00	750.00	750.00	.0
101-45125-220 REPAIR AND MAINTENANCE	.00	57.31	1,500.00	1,500.00	1,442.69	3.8
101-45125-300 PROFESSIONAL SERVICES	110.00	3,075.00	.00	.00	(3,075.00)	.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-45202-101 PARK SALARIES	240,586.07	252,659.44	211,495.00	211,495.00	(41,164.44)	119.5
101-45202-121 PERA CONTRIBUTIONS	16,112.94	17,303.30	14,545.00	14,545.00	(2,758.30)	119.0
101-45202-122 FICA CONTRIBUTIONS	17,508.60	18,597.16	12,700.00	12,700.00	(5,897.16)	146.4
101-45202-123 DEFERRED COMP-EMPLOYER	457.01	(91.28)	360.00	360.00	451.28	(25.4)
101-45202-125 MEDICARE CONTRIBUTIONS	.00	.00	2,970.00	2,970.00	2,970.00	.0
101-45202-130 H S A- EMPLOYER CONTRIBUTION	5,873.99	6,474.53	8,605.00	8,605.00	2,130.47	75.2
101-45202-131 HEALTH INSURANCE	28,404.40	31,941.65	45,630.00	45,630.00	13,688.35	70.0
101-45202-132 DENTAL INSURANCE	1,581.50	1,813.37	3,260.00	3,260.00	1,446.63	55.6
101-45202-133 LIFE INSURANCE	183.24	221.99	185.00	185.00	(36.99)	120.0
101-45202-134 DISABILITY INSURANCE	1,877.00	2,118.63	1,955.00	1,955.00	(163.63)	108.4
101-45202-151 WORKERS COMP. INSUR. PREM.	11,544.00	7,577.00	9,675.00	9,675.00	2,098.00	78.3
101-45202-171 CLOTHING ALLOWANCE	932.54	1,013.92	1,560.00	1,560.00	546.08	65.0
101-45202-200 OFFICE SUPPLIES	152.87	.00	300.00	300.00	300.00	.0
101-45202-201 POSTAGE	125.04	83.35	.00	.00	(83.35)	.0
101-45202-205 MOTOR FUEL	6,061.20	5,904.54	5,560.00	5,560.00	(344.54)	106.2
101-45202-210 OPERATING SUPPLIES	16,485.72	11,633.61	25,000.00	25,000.00	13,366.39	46.5
101-45202-214 SMALL TOOL & MINOR EQUIPMENT	415.98	1,232.95	1,000.00	1,000.00	(232.95)	123.3
101-45202-220 REPAIR AND MAINTENANCE	39,726.28	15,233.74	15,000.00	15,000.00	(233.74)	101.6
101-45202-230 VEHICLE REPAIR & MAINTENANCE	11,578.07	8,583.73	8,500.00	8,500.00	(83.73)	101.0
101-45202-300 PROFESSIONAL SERVICES	18,679.35	22,480.16	20,000.00	20,000.00	(2,480.16)	112.4
101-45202-303 ENGINEERING FEE	.00	501.40	.00	.00	(501.40)	.0
101-45202-310 SOFTWARE SUPPORT	1,646.59	2,436.15	3,275.00	3,275.00	838.85	74.4
101-45202-314 SAFETY PROGRAM	1,688.33	520.36	1,395.00	1,395.00	874.64	37.3
101-45202-321 TELEPHONE	3,094.02	2,958.08	3,670.00	3,670.00	711.92	80.6
101-45202-331 TRAVEL & CONFERENCE EXPENSE	37.61	6.90	50.00	50.00	43.10	13.8
101-45202-361 GENERAL LIABILITY INSURANCE	24,171.03	21,475.54	23,765.00	23,765.00	2,289.46	90.4
101-45202-381 ELECTRIC UTILITIES	6,173.04	9,021.70	9,870.00	9,870.00	848.30	91.4
101-45202-383 GAS UTILITIES	3,299.04	2,537.67	5,015.00	5,015.00	2,477.33	50.6
101-45202-410 RENTALS	171.25	328.67	.00	.00	(328.67)	.0
101-45202-433 DUES & MEMBERSHIPS	136.75	141.50	135.00	135.00	(6.50)	104.8
101-45202-441 SALES & USE TAX	1,814.75	2.18	2,200.00	2,200.00	2,197.82	.1
101-45202-446 LICENSE	90.06	8.00	100.00	100.00	92.00	8.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
101-45204-101 RECREATION SALARIES	36,518.27	36,366.76	60,720.00	60,720.00	24,353.24	59.9
101-45204-121 PERA CONTRIBUTIONS	2,632.59	2,443.69	110.00	110.00	(2,333.69)	2221.5
101-45204-122 FICA CONTRIBUTIONS	2,793.71	2,782.08	3,765.00	3,765.00	982.92	73.9
101-45204-125 MEDICARE CONTRIBUTIONS	.00	.00	880.00	880.00	880.00	.0
101-45204-151 WORKERS COMP. INSUR. PREM.	898.00	539.00	975.00	975.00	436.00	55.3
101-45204-171 CLOTHING ALLOWANCE	96.58	43.00	300.00	300.00	257.00	14.3
101-45204-200 OFFICE SUPPLIES	314.74	60.05	200.00	200.00	139.95	30.0
101-45204-201 POSTAGE	208.12	.00	300.00	300.00	300.00	.0
101-45204-210 OPERATING SUPPLIES	900.78	110.32	750.00	750.00	639.68	14.7
101-45204-213 CONCESSIONS	333.30	375.57	350.00	350.00	(25.57)	107.3
101-45204-220 REPAIR AND MAINTENANCE	271.33	321.72	500.00	500.00	178.28	64.3
101-45204-300 PROFESSIONAL SERVICES	1,715.60	2,467.22	1,200.00	1,200.00	(1,267.22)	205.6
101-45204-308 COMMUNITY PROGRAMS	8,154.03	7,199.66	7,000.00	7,000.00	(199.66)	102.9
101-45204-310 SOFTWARE SUPPORT	1,230.60	4,313.18	8,450.00	8,450.00	4,136.82	51.0
101-45204-321 TELEPHONE	582.35	440.32	505.00	505.00	64.68	87.2
101-45204-328 MARKETING	724.14	508.98	1,500.00	1,500.00	991.02	33.9
101-45204-331 TRAVEL & CONFERENCE EXPENSE	726.82	50.00	1,200.00	1,200.00	1,150.00	4.2
101-45204-340 ADVERTISING	.00	.00	300.00	300.00	300.00	.0
101-45204-350 PRINTING	.00	.00	50.00	50.00	50.00	.0
101-45204-433 DUES & MEMBERSHIPS	310.00	335.00	310.00	310.00	(25.00)	108.1
101-45204-441 SALES & USE TAX	676.23	94.31	500.00	500.00	405.69	18.9
101-49300-720 TRANSFERS TO OTHER FUNDS	.00	106,500.00	.00	.00	(106,500.00)	.0
102-41430-110 SEVERANCE PAYMENT	.00	1,959.30	.00	.00	(1,959.30)	.0
102-43120-110 SEVERANCE PAYMENT	11,325.90	.00	.00	.00	.00	.0
102-45202-110 SEVERANCE PAYMENT	11,325.90	.00	.00	.00	.00	.0
104-42120-580 OTHER EQUIPMENT	22,200.00	.00	.00	.00	.00	.0
104-45202-531 PARK DEVELOPMENT	168,083.19	.00	.00	.00	.00	.0
106-42120-550 MOTOR VEHICLES	99,186.62	34,988.81	.00	.00	(34,988.81)	.0
106-42120-580 OTHER EQUIPMENT	36,022.69	24,582.72	.00	.00	(24,582.72)	.0
106-42220-580 OTHER EQUIPMENT	40,000.00	.00	.00	.00	.00	.0
106-42280-220 REPAIRS AND MAINTENANCE	.00	.00	75,000.00	75,000.00	75,000.00	.0
108-41950-580 OTHER EQUIPMENT	14,428.39	304.00	5,500.00	5,500.00	5,196.00	5.5
109-41430-570 OFFICE EQUIPMENT	.00	8,493.94	4,000.00	4,000.00	(4,493.94)	212.4
109-41430-581 COMPUTER HARDWARE	961.27	.00	6,000.00	6,000.00	6,000.00	.0
109-41430-582 COMPUTER SOFTWARE	8,941.80	6,000.00	2,500.00	2,500.00	(3,500.00)	240.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL CAPITAL OUTLAY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
109-42120-220 POLICE REPAIR AND MAINTENANCE	.00	.00	30,000.00	30,000.00	30,000.00	.0
109-42120-520 BUILDINGS & STRUCTURES	.00	.00	2,500.00	2,500.00	2,500.00	.0
109-42120-580 OTHER EQUIPMENT	.00	.00	12,550.00	12,550.00	12,550.00	.0
109-42120-581 COMPUTER HARDWARE	159.98	.00	.00	.00	.00	.0
109-42151-580 OTHER EQUIPMENT	.00	.00	7,585.00	7,585.00	7,585.00	.0
109-42152-550 MOTOR VEHICLES	.00	45,513.45	10,000.00	10,000.00	(35,513.45)	455.1
109-42152-580 OTHER EQUIPMENT	631.00	27,185.81	14,100.00	14,100.00	(13,085.81)	192.8
109-42152-581 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	1,000.00	.0
109-42500-580 OTHER EQUIPMENT	949.66	.00	1,500.00	1,500.00	1,500.00	.0
109-43120-550 MOTOR VEHICLES	.00	.00	3,500.00	(12,682.56)	(12,682.56)	.0
109-43120-580 OTHER EQUIPMENT	9,779.60	.00	4,500.00	4,500.00	4,500.00	.0
109-43120-582 COMPUTER SOFTWARE	.00	.00	250.00	250.00	250.00	.0
109-43125-580 OTHER EQUIPMENT	28,214.99	.00	46,500.00	46,500.00	46,500.00	.0
109-43201-520 BUILDINGS & STRUCTURES	.00	.00	12,500.00	12,500.00	12,500.00	.0
109-43201-580 OTHER EQUIPMENT	1,481.13	12,117.14	8,250.00	8,250.00	(3,867.14)	146.9
109-43220-580 OTHER EQUIPMENT	.00	.00	6,000.00	6,000.00	6,000.00	.0
109-45202-530 IMPROVEMENTS OTHER THAN BLDG	.00	55,625.00	28,000.00	28,000.00	(27,625.00)	198.7
109-45202-550 MOTOR VEHICLES	.00	.00	3,500.00	(12,682.56)	(12,682.56)	.0
109-45202-580 OTHER EQUIPMENT	82,327.98	2,150.00	28,900.00	28,900.00	26,750.00	7.4
109-49300-720 TRANSFERS TO OTHER FUNDS	.00	32,365.12	.00	.00	(32,365.12)	.0
110-41430-300 PROFESSIONAL SERVICES	28,410.86	28,665.68	20,000.00	20,000.00	(8,665.68)	143.3
110-41942-300 PROFESSIONAL SERVICES	.00	.00	2,000.00	2,000.00	2,000.00	.0
110-42120-300 PROFESSIONAL SERVICES	1,173.20	8,116.95	2,000.00	2,000.00	(6,116.95)	405.9
110-42120-520 BUILDINGS & STRUCTURES	.00	500,029.16	.00	.00	(500,029.16)	.0
110-42120-580 OTHER EQUIPMENT	.00	4,406.10	.00	.00	(4,406.10)	.0
110-43120-300 PROFESSIONAL SERVICES	.00	.00	2,000.00	2,000.00	2,000.00	.0
110-43120-530 IMPROVEMENTS OTHER THAN BLDG	.00	128,797.54	.00	.00	(128,797.54)	.0
110-43201-220 REPAIR AND MAINTENANCE	99,235.00	900.00	.00	.00	(900.00)	.0
110-43201-520 BUILDINGS & STRUCTURES	.00	2,495.35	200,000.00	200,000.00	197,504.65	1.3
110-43201-580 OTHER EQUIPMENT	8,738.27	468.53	10,000.00	10,000.00	9,531.47	4.7
110-45202-300 PROFESSIONAL SERVICES	.00	.00	22,000.00	22,000.00	22,000.00	.0
110-45202-530 IMPROVEMENTS OTHER THAN BLDG	37,280.18	49,020.21	.00	.00	(49,020.21)	.0
110-45205-300 PROFESSIONAL SERVICES	157,725.00	.00	.00	.00	.00	.0
110-49300-720 TRANSFERS TO OTHER FUNDS	120,000.00	27,850.00	13,500.00	13,500.00	(14,350.00)	206.3

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

{SEGTITLE[F FUND]}

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
TOTAL GENERAL FUND EXPENDITUR	5,433,330.93	5,803,982.34	5,620,525.00	5,588,159.88	(215,822.46)	103.9
NET REVENUE OVER EXPENDITURES	205,234.86	(307,626.46)	(215,775.00)	(183,409.88)	124,216.58	(167.7)

CITY OF ST JOSEPH

BALANCE SHEET
DECEMBER 31, 2025

FUND 601 - WATER FUND

ASSETS

601-10199	CASH	949,755.45	
601-10500	ACCOUNTS RECEIVABLE	165,747.22	
601-12100	SPECIAL ASSESSMENTS RECEIVABLE	25,811.49	
601-16100	LAND	372,941.34	
601-16200	BUILDING	7,502,432.35	
601-16210	ACCUMULATED DEPR. BUILDING	(3,278,314.58)	
601-16300	TREATMENT PLANT & LINE	11,624,002.57	
601-16305	IMPROVEMENTS NOT BUILDINGS	315,192.96	
601-16310	ACCUMULATED DEPR. PLANT & LINE	(4,625,709.94)	
601-16315	ACCUM DEPN - IMPROVE NOT BLDGS	(103,959.40)	
601-16400	MACHINERY & EQUIPMENT	331,450.33	
601-16410	ACCUMULATED DEPR. MACH & EQUIP	(234,811.87)	
601-16500	CONSTRUCTION IN PROGRESS	58,854.47	
	TOTAL ASSETS		<u>13,103,392.39</u>

LIABILITIES AND EQUITY

LIABILITIES

601-20200	ACCOUNTS PAYABLE	(1,724.09)	
601-22500	BONDS PAYABLE -CURRENT PORTION	555,000.00	
601-22530	REVENUE BONDS PAYABLE	560,000.00	
601-22840	NET PENSION LIABILITY	98,491.00	
601-23200	UNAMORTIZED BOND PREMIUM	47,700.00	
	TOTAL LIABILITIES		1,259,466.91

FUND EQUITY

601-25310	UNASSIGNED FUND BALANCE	4,476,659.34	
601-26100	CONTRIB. FROM DEVELOPERS	1,488,015.21	
601-26140	CONTRIB. FROM CAPITAL FUNDS	6,336,429.14	
	REVENUE OVER EXPENDITURES - YTD	(457,178.21)	
	TOTAL FUND EQUITY		<u>11,843,925.48</u>
	TOTAL LIABILITIES AND EQUITY		<u>13,103,392.39</u>

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	CURRENT BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>						
601-00000-31010	.17	.51	.00	.00	(.51)	.0
601-00000-31320	1,325.32	1,271.20	.00	.00	(1,271.20)	.0
601-00000-34221	22,478.31	23,152.63	23,210.00	23,210.00	57.37	99.8
601-00000-36100	(184.64)	(1,005.67)	500.00	500.00	1,505.67	(201.1)
601-00000-36210	67,583.02	67,480.62	25,000.00	25,000.00	(42,480.62)	269.9
601-00000-36300	1,784.58	.00	.00	.00	.00	.0
601-00000-37110	759,233.39	757,749.52	826,445.00	826,445.00	68,695.48	91.7
601-00000-37111	2,666.73	4,250.97	750.00	750.00	(3,500.97)	566.8
601-00000-37115	(352.96)	150.00	.00	.00	(150.00)	.0
601-00000-37150	1,800.00	900.00	1,000.00	1,000.00	100.00	90.0
601-00000-37160	6,080.57	6,934.95	2,500.00	2,500.00	(4,434.95)	277.4
601-00000-37171	5,894.00	19,423.00	2,500.00	2,500.00	(16,923.00)	776.9
601-00000-37180	358,364.26	371,052.96	391,800.00	391,800.00	20,747.04	94.7
601-00000-37181	18,009.62	18,162.39	19,000.00	19,000.00	837.61	95.6
601-00000-39201	5,000.00	21,182.56	150,000.00	150,000.00	128,817.44	14.1
TOTAL UTILITIES REVENUE	1,249,682.37	1,290,705.64	1,442,705.00	1,442,705.00	151,999.36	89.5
TOTAL FUND REVENUE	1,249,682.37	1,290,705.64	1,442,705.00	1,442,705.00	151,999.36	89.5

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>BOND PAYMENT (P & I)</u>						
601-47100-413 LEASE PAYMENTS	5,800.00	5,800.00	5,800.00	5,800.00	.00	100.0
601-47100-600 DEBT SERVICE - PRINCIPAL	535,000.00	555,000.00	555,000.00	555,000.00	.00	100.0
601-47100-611 BOND INTEREST	55,818.00	34,376.00	115,000.00	115,000.00	80,624.00	29.9
601-47100-620 AGENT FEES	1,360.22	585.60	720.00	720.00	134.40	81.3
TOTAL BOND PAYMENT (P & I)	597,978.22	595,761.60	676,520.00	676,520.00	80,758.40	88.1
<u>OTHER FINANCING USES</u>						
601-49300-710 LOSS ON DISPOSAL OF ASSETS	.00	.00	(500.00)	(500.00)	(500.00)	.0
601-49300-720 TRANSFERS TO OTHER FUNDS	5,460.00	6,865.00	6,865.00	6,865.00	.00	100.0
TOTAL OTHER FINANCING USES	5,460.00	6,865.00	6,365.00	6,365.00	(500.00)	107.9
<u>POWER AND PUMPING</u>						
601-49410-220 REPAIR AND MAINTENANCE	24.38	5,800.00	7,500.00	7,500.00	1,700.00	77.3
601-49410-300 PROFESSIONAL SERVICES	517.50	1,111.43	25,000.00	25,000.00	23,888.57	4.5
601-49410-381 ELECTRIC UTILITIES	5,442.45	7,536.43	8,085.00	8,085.00	548.57	93.2
601-49410-383 GAS UTILITIES	876.23	1,279.69	1,240.00	1,240.00	(39.69)	103.2
TOTAL POWER AND PUMPING	6,860.56	15,727.55	41,825.00	41,825.00	26,097.45	37.6

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>PURIFICATION-PLANT 1</u>						
601-49420-210 OPERATING SUPPLIES	12,565.57	14,710.04	18,000.00	18,000.00	3,289.96	81.7
601-49420-220 REPAIR AND MAINTENANCE	1,774.18	8,743.60	37,400.00	37,400.00	28,656.40	23.4
601-49420-300 PROFESSIONAL SERVICES	943.00	3,119.97	1,200.00	1,200.00	(1,919.97)	260.0
601-49420-310 SOFTWARE SUPPORT	.00	202.79	175.00	175.00	(27.79)	115.9
601-49420-312 TESTS	3,395.00	3,115.00	3,800.00	3,800.00	685.00	82.0
601-49420-321 TELEPHONE	4,406.95	4,674.45	4,220.00	4,220.00	(454.45)	110.8
601-49420-381 ELECTRIC UTILITIES	9,160.53	12,345.85	14,075.00	14,075.00	1,729.15	87.7
601-49420-383 GAS UTILITIES	1,421.52	2,122.20	1,895.00	1,895.00	(227.20)	112.0
601-49420-580 OTHER EQUIPMENT	2,332.00	.00	51,500.00	51,500.00	51,500.00	.0
TOTAL PURIFICATION-PLANT 1	35,998.75	49,033.90	132,265.00	132,265.00	83,231.10	37.1
<u>PURIFICATION-PLANT 2</u>						
601-49421-210 OPERATING SUPPLIES	21,278.44	20,705.75	28,000.00	28,000.00	7,294.25	74.0
601-49421-214 SMALL TOOL & MINOR EQUIPMENT	265.94	263.12	500.00	500.00	236.88	52.6
601-49421-220 REPAIR AND MAINTENANCE	6,642.80	12,728.45	30,000.00	30,000.00	17,271.55	42.4
601-49421-300 PROFESSIONAL SERVICES	4,511.33	5,832.00	45,000.00	45,000.00	39,168.00	13.0
601-49421-310 SOFTWARE SUPPORT	.00	.00	175.00	175.00	175.00	.0
601-49421-321 TELEPHONE	5,426.95	5,694.47	5,240.00	5,240.00	(454.47)	108.7
601-49421-381 ELECTRIC UTILITIES	31,877.52	41,517.33	50,530.00	50,530.00	9,012.67	82.2
601-49421-383 GAS UTILITIES	6,112.45	9,863.63	10,165.00	10,165.00	301.37	97.0
601-49421-580 OTHER EQUIPMENT	.00	.00	75,000.00	75,000.00	75,000.00	.0
TOTAL PURIFICATION-PLANT 2	76,115.43	96,604.75	244,610.00	244,610.00	148,005.25	39.5

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET		UNEXPENDED	PCNT
<u>DISTRIBUTION</u>							
601-49430-210 OPERATING SUPPLIES	275,023.65	525,668.08	290,000.00	290,000.00	(	235,668.08)	181.3
601-49430-220 REPAIR AND MAINTENANCE	68,118.07	21,057.97	7,500.00	7,500.00	(	13,557.97)	280.8
601-49430-300 PROFESSIONAL SERVICES	57,002.85	62,568.01	81,500.00	81,500.00		18,931.99	76.8
TOTAL DISTRIBUTION	400,144.57	609,294.06	379,000.00	379,000.00	(	230,294.06)	160.8
<u>WELLHEAD PROTECTION</u>							
601-49434-303 ENGINEERING FEE	.00	.00	3,000.00	3,000.00		3,000.00	.0
TOTAL WELLHEAD PROTECTION	.00	.00	3,000.00	3,000.00		3,000.00	.0
<u>STORAGE-TOWER 1</u>							
601-49435-220 REPAIR AND MAINTENANCE	.00	.00	2,500.00	2,500.00		2,500.00	.0
601-49435-300 PROFESSIONAL SERVICES	.00	490.00	300.00	300.00	(	190.00)	163.3
601-49435-321 TELEPHONE	3,986.95	4,254.45	3,800.00	3,800.00	(	454.45)	112.0
601-49435-381 ELECTRIC UTILITIES	3,172.13	3,507.52	4,515.00	4,515.00		1,007.48	77.7
601-49435-530 IMPROVEMENTS OTHER THAN BLDG	.00	.00	40,000.00	40,000.00		40,000.00	.0
TOTAL STORAGE-TOWER 1	7,159.08	8,251.97	51,115.00	51,115.00		42,863.03	16.1

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>WATER MAINTENANCE</u>						
601-49440-101	123,231.55	121,428.15	181,460.00	181,460.00	60,031.85	66.9
601-49440-121	8,486.63	14,677.22	13,420.00	13,420.00	(1,257.22)	109.4
601-49440-122	8,316.63	8,790.64	10,860.00	10,860.00	2,069.36	81.0
601-49440-123	1,482.33	(22.96)	950.00	950.00	972.96	(2.4)
601-49440-125	.00	.00	2,540.00	2,540.00	2,540.00	.0
601-49440-130	3,933.82	4,894.58	8,260.00	8,260.00	3,365.42	59.3
601-49440-131	19,218.21	21,406.71	37,380.00	37,380.00	15,973.29	57.3
601-49440-132	1,257.68	1,366.48	2,750.00	2,750.00	1,383.52	49.7
601-49440-133	156.14	171.25	155.00	155.00	(16.25)	110.5
601-49440-134	1,510.66	1,659.43	1,775.00	1,775.00	115.57	93.5
601-49440-151	5,988.00	3,028.00	4,480.00	4,480.00	1,452.00	67.6
601-49440-171	1,319.75	1,445.28	1,170.00	1,170.00	(275.28)	123.5
601-49440-200	90.74	179.98	200.00	200.00	20.02	90.0
601-49440-201	2,534.95	1,323.27	50.00	50.00	(1,273.27)	2646.5
601-49440-205	6,758.60	7,119.06	6,160.00	6,160.00	(959.06)	115.6
601-49440-210	965.59	1,201.98	2,000.00	2,000.00	798.02	60.1
601-49440-214	1,871.46	607.33	1,500.00	1,500.00	892.67	40.5
601-49440-220	15,742.39	50,124.59	20,000.00	20,000.00	(30,124.59)	250.6
601-49440-230	1,817.30	1,645.56	2,500.00	2,500.00	854.44	65.8
601-49440-300	8,562.64	12,832.50	10,000.00	10,000.00	(2,832.50)	128.3
601-49440-303	642.33	2,435.50	1,500.00	1,500.00	(935.50)	162.4
601-49440-310	329.12	492.56	175.00	175.00	(317.56)	281.5
601-49440-314	1,093.22	796.90	1,395.00	1,395.00	598.10	57.1
601-49440-317	4.00	.00	.00	.00	.00	.0
601-49440-319	495.47	681.76	750.00	750.00	68.24	90.9
601-49440-321	1,426.94	1,357.44	1,200.00	1,200.00	(157.44)	113.1
601-49440-331	560.25	752.60	1,000.00	1,000.00	247.40	75.3
601-49440-361	25,420.16	26,053.54	27,600.00	27,600.00	1,546.46	94.4
601-49440-433	1,059.32	1,291.30	1,015.00	1,015.00	(276.30)	127.2
601-49440-437	.00	324.00	675.00	675.00	351.00	48.0
601-49440-442	3,646.54	2,590.22	3,750.00	3,750.00	1,159.78	69.1
601-49440-444	18,058.00	18,203.00	18,500.00	18,500.00	297.00	98.4
601-49440-446	198.94	33.20	200.00	200.00	166.80	16.6
601-49440-550	.00	20,873.54	3,500.00	19,682.56	(1,190.98)	106.1
601-49440-580	8,548.50	.00	9,750.00	9,750.00	9,750.00	.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
601-49440-581 COMPUTER HARDWARE	.00	.00	750.00	750.00	750.00	.0
TOTAL WATER MAINTENANCE	274,727.86	329,764.61	379,370.00	395,552.56	65,787.95	83.4
<u>WATER GENERAL ADMINISTRATION</u>						
601-49490-101 WATER ADMIN SALARIES	14,389.85	15,222.13	20,855.00	20,855.00	5,632.87	73.0
601-49490-121 PERA CONTRIBUTIONS	1,076.83	1,213.49	1,565.00	1,565.00	351.51	77.5
601-49490-122 FICA CONTRIBUTIONS	1,045.71	1,152.89	1,255.00	1,255.00	102.11	91.9
601-49490-125 MEDICARE CONTRIBUTIONS	.00	.00	295.00	295.00	295.00	.0
601-49490-130 H S A- EMPLOYER CONTRIBUTION	240.00	480.00	600.00	600.00	120.00	80.0
601-49490-131 HEALTH INSURANCE	1,560.00	3,710.40	5,250.00	5,250.00	1,539.60	70.7
601-49490-132 DENTAL INSURANCE	97.92	199.90	360.00	360.00	160.10	55.5
601-49490-133 LIFE INSURANCE	15.96	15.96	20.00	20.00	4.04	79.8
601-49490-134 DISABILTY INSURANCE	178.92	182.99	215.00	215.00	32.01	85.1
601-49490-151 WORKERS COMP. INSUR. PREM.	101.00	55.00	95.00	95.00	40.00	57.9
601-49490-171 CLOTHING ALLOWANCE	.00	.00	15.00	15.00	15.00	.0
601-49490-200 OFFICE SUPPLIES	89.00	66.63	150.00	150.00	83.37	44.4
601-49490-201 POSTAGE	2,797.00	3,401.61	2,550.00	2,550.00	(851.61)	133.4
601-49490-210 OPERATING SUPPLIES	2,097.05	1,753.25	1,750.00	1,750.00	(3.25)	100.2
601-49490-300 PROFESSIONAL SERVICES	.00	3,742.50	4,000.00	4,000.00	257.50	93.6
601-49490-310 SOFTWARE SUPPORT	2,718.17	3,582.88	4,850.00	4,850.00	1,267.12	73.9
601-49490-317 OTHER FEES	.00	.00	15.00	15.00	15.00	.0
601-49490-331 TRAVEL & CONFERENCE EXPENSE	138.92	221.75	250.00	250.00	28.25	88.7
601-49490-340 ADVERTISING	154.65	131.15	.00	.00	(131.15)	.0
601-49490-410 RENTALS	803.74	1,022.81	500.00	500.00	(522.81)	204.6
601-49490-581 COMPUTER HARDWARE	.00	425.07	250.00	250.00	(175.07)	170.0
TOTAL WATER GENERAL ADMINISTRA	27,504.72	36,580.41	44,840.00	44,840.00	8,259.59	81.6

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>DEPRECIATION EXPENSE</u>						
601-49970-420 DEPRECIATION	.00	.00	475,000.00	475,000.00	475,000.00	.0
TOTAL DEPRECIATION EXPENSE	.00	.00	475,000.00	475,000.00	475,000.00	.0
TOTAL FUND EXPENDITURES	1,431,949.19	1,747,883.85	2,433,910.00	2,450,092.56	702,208.71	71.3
NET REVENUE OVER EXPENDITURES	(182,266.82)	(457,178.21)	(991,205.00)	(1,007,387.56)	(550,209.35)	(45.4)

CITY OF ST JOSEPH

BALANCE SHEET
DECEMBER 31, 2025

FUND 602 - SEWER FUND

ASSETS

602-10199	CASH	3,727,341.27	
602-10500	ACCOUNTS RECEIVABLE	272,366.24	
602-16100	LAND	4,940.50	
602-16200	BUILDING	1,295,253.80	
602-16210	ACCUMULATED DEPR. BUILDING	(402,928.56)	
602-16300	TREATMENT PLANT & LINE	9,940,907.92	
602-16310	ACCUMULATED DEPR. PLANT & LINE	(3,553,062.73)	
602-16320	INTANGIBLE ASSETS	9,180,409.24	
602-16330	ACCUMULATED DEPR. INTANGIBLES	(3,585,353.01)	
602-16400	MACHINERY & EQUIPMENT	736,778.71	
602-16410	ACCUMULATED DEPR. MACH & EQUIP	(604,021.98)	
602-16500	CONSTRUCTION IN PROGRESS	804,029.16	
	TOTAL ASSETS		<u>17,816,660.56</u>

LIABILITIES AND EQUITY

LIABILITIES

602-20200	ACCOUNTS PAYABLE	418.21	
602-22500	BONDS PAYABLE -CURRENT PORTION	130,000.00	
602-22510	NOTES PAYABLE -CURRENT PORTION	395,299.00	
602-22530	REVENUE BONDS PAYABLE	410,000.00	
602-22540	NONCURRENT NOTES PAYABLE	2,609,771.00	
602-22840	NET PENSION LIABILITY	92,888.00	
602-23200	UNAMORTIZED BOND PREMIUM	28,230.00	
	TOTAL LIABILITIES		<u>3,666,606.21</u>

FUND EQUITY

602-25310	UNASSIGNED FUND BALANCE	5,509,290.31	
602-26120	CONTRIB. FROM DEVELOPERS	1,735,533.93	
602-26140	CONTRIB. FROM CAPITAL FUNDS	6,288,285.33	
	REVENUE OVER EXPENDITURES - YTD	616,944.78	
	TOTAL FUND EQUITY		<u>14,150,054.35</u>
	TOTAL LIABILITIES AND EQUITY		<u>17,816,660.56</u>

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>UTILITIES REVENUE</u>						
602-00000-36100	(208.02)	(1,036.15)	400.00	400.00	1,436.15	(259.0)
602-00000-36210	105,737.73	138,590.60	35,000.00	35,000.00	(103,590.60)	396.0
602-00000-36230	941.00	807.00	700.00	700.00	(107.00)	115.3
602-00000-37110	914,927.62	945,768.29	937,715.00	937,715.00	(8,053.29)	100.9
602-00000-37160	7,160.58	8,566.42	3,500.00	3,500.00	(5,066.42)	244.8
602-00000-37180	642,553.55	672,703.14	670,980.00	670,980.00	(1,723.14)	100.3
602-00000-39201	.00	16,182.56	72,500.00	72,500.00	56,317.44	22.3
TOTAL UTILITIES REVENUE	1,671,112.46	1,781,581.86	1,720,795.00	1,720,795.00	(60,786.86)	103.5
TOTAL FUND REVENUE	1,671,112.46	1,781,581.86	1,720,795.00	1,720,795.00	(60,786.86)	103.5

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>BOND PAYMENT (P & I)</u>						
602-47100-600 DEBT SERVICE - PRINCIPAL	130,000.00	130,000.00	130,000.00	130,000.00	.00	100.0
602-47100-611 BOND INTEREST	(22,824.00)	10,800.00	10,800.00	10,800.00	.00	100.0
602-47100-620 AGENT FEES	734.62	322.50	365.00	365.00	42.50	88.4
TOTAL BOND PAYMENT (P & I)	107,910.62	141,122.50	141,165.00	141,165.00	42.50	100.0
<u>OTHER FINANCING USES</u>						
602-49300-720 TRANSFERS TO OTHER FUNDS	27,580.00	29,050.00	29,050.00	29,050.00	.00	100.0
TOTAL OTHER FINANCING USES	27,580.00	29,050.00	29,050.00	29,050.00	.00	100.0

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>SANITARY SEWER MAINTENANCE</u>						
602-49450-101 SEWER DEPT SALARIES	77,296.72	62,386.93	176,385.00	176,385.00	113,998.07	35.4
602-49450-121 PERA CONTRIBUTIONS	5,102.59	10,238.85	13,040.00	13,040.00	2,801.15	78.5
602-49450-122 FICA CONTRIBUTIONS	5,074.42	4,560.23	10,550.00	10,550.00	5,989.77	43.2
602-49450-123 DEFERRED COMP-EMPLOYER	1,482.33	(7.40)	950.00	950.00	957.40	(.8)
602-49450-125 MEDICARE CONTRIBUTIONS	.00	.00	2,470.00	2,470.00	2,470.00	.0
602-49450-130 H S A- EMPLOYER CONTRIBUTION	3,519.93	4,469.56	7,915.00	7,915.00	3,445.44	56.5
602-49450-131 HEALTH INSURANCE	17,334.88	19,302.64	36,330.00	36,330.00	17,027.36	53.1
602-49450-132 DENTAL INSURANCE	1,171.82	1,262.06	2,680.00	2,680.00	1,417.94	47.1
602-49450-133 LIFE INSURANCE	113.55	108.24	150.00	150.00	41.76	72.2
602-49450-134 DISABILITY INSURANCE	1,446.30	1,578.88	1,730.00	1,730.00	151.12	91.3
602-49450-151 WORKERS COMP. INSUR. PREM.	5,960.00	2,549.00	5,145.00	5,145.00	2,596.00	49.5
602-49450-171 CLOTHING ALLOWANCE	1,303.26	1,550.78	1,205.00	1,205.00	(345.78)	128.7
602-49450-200 OFFICE SUPPLIES	60.61	.00	200.00	200.00	200.00	.0
602-49450-205 MOTOR FUEL	7,804.70	7,872.48	6,660.00	6,660.00	(1,212.48)	118.2
602-49450-210 OPERATING SUPPLIES	735.34	3,032.13	2,200.00	2,200.00	(832.13)	137.8
602-49450-214 SMALL TOOL & MINOR EQUIPMENT	521.28	825.62	1,500.00	1,500.00	674.38	55.0
602-49450-220 REPAIR AND MAINTENANCE	1,471.40	2,644.18	7,500.00	7,500.00	4,855.82	35.3
602-49450-230 VEHICLE REPAIR & MAINTENANCE	2,967.54	3,986.25	4,500.00	4,500.00	513.75	88.6
602-49450-300 PROFESSIONAL SERVICES	3,889.58	552.50	10,000.00	10,000.00	9,447.50	5.5
602-49450-303 ENGINEERING FEE	824.45	.00	1,000.00	1,000.00	1,000.00	.0
602-49450-310 SOFTWARE SUPPORT	329.12	492.56	1,695.00	1,695.00	1,202.44	29.1
602-49450-321 TELEPHONE	1,392.94	1,357.44	995.00	995.00	(362.44)	136.4
602-49450-331 TRAVEL & CONFERENCE EXPENSE	866.77	402.60	1,000.00	1,000.00	597.40	40.3
602-49450-361 GENERAL LIABILITY INSURANCE	11,927.14	12,298.54	13,235.00	13,235.00	936.46	92.9
602-49450-433 DUES & MEMBERSHIPS	819.33	1,039.30	1,250.00	1,250.00	210.70	83.1
602-49450-446 LICENSE	201.37	56.20	200.00	200.00	143.80	28.1
602-49450-530 IMPROVEMENTS OTHER THAN BLDG	86.00	1,360.80	15,000.00	15,000.00	13,639.20	9.1
602-49450-550 MOTOR VEHICLES	.00	28,074.79	3,500.00	19,682.56	(8,392.23)	142.6
602-49450-580 OTHER EQUIPMENT	8,548.50	.00	47,250.00	47,250.00	47,250.00	.0
602-49450-581 COMPUTER HARDWARE	.00	.00	750.00	750.00	750.00	.0
TOTAL SANITARY SEWER MAINTENA	162,251.87	171,995.16	376,985.00	393,167.56	221,172.40	43.8

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET		UNEXPENDED	PCNT
<u>LIFT STATION-BAKER STREET</u>							
602-49470-210	OPERATING SUPPLIES	2,378.52	201.24	.00	.00 (	201.24)	.0
602-49470-220	REPAIR AND MAINTENANCE	1,130.12	1,417.40	2,500.00	2,500.00	1,082.60	56.7
602-49470-300	PROFESSIONAL SERVICES	400.00	875.00	300.00	300.00 (	575.00)	291.7
602-49470-381	ELECTRIC UTILITIES	3,561.48	4,152.40	4,760.00	4,760.00	607.60	87.2
602-49470-530	IMPROVEMENTS OTHER THAN BLDG	.00	.00	2,500.00	2,500.00	2,500.00	.0
	TOTAL LIFT STATION-BAKER STREET	7,470.12	6,646.04	10,060.00	10,060.00	3,413.96	66.1
<u>LIFT STATION-RIDGEWOOD/DBL</u>							
602-49471-220	REPAIR AND MAINTENANCE	.00	.00	2,500.00	2,500.00	2,500.00	.0
602-49471-300	PROFESSIONAL SERVICES	.00	.00	300.00	300.00	300.00	.0
602-49471-381	ELECTRIC UTILITIES	2,981.77	1,704.70	1,540.00	1,540.00 (	164.70)	110.7
602-49471-383	GAS UTILITIES	429.63	560.66	660.00	660.00	99.34	85.0
602-49471-530	IMPROVEMENTS OTHER THAN BLDG	.00	.00	2,500.00	2,500.00	2,500.00	.0
	TOTAL LIFT STATION-RIDGEWOOD/DB	3,411.40	2,265.36	7,500.00	7,500.00	5,234.64	30.2
<u>LIFT STATION-NORTHLAND</u>							
602-49472-220	REPAIR AND MAINTENANCE	127.19	.00	2,500.00	2,500.00	2,500.00	.0
602-49472-381	ELECTRIC UTILITIES	1,108.08	1,107.57	1,240.00	1,240.00	132.43	89.3
602-49472-530	IMPROVEMENTS OTHER THAN BLDG	.00	.00	2,500.00	2,500.00	2,500.00	.0
	TOTAL LIFT STATION-NORTHLAND	1,235.27	1,107.57	6,240.00	6,240.00	5,132.43	17.8

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>LIFT STATION-CR 121</u>						
602-49473-220 REPAIR AND MAINTENANCE	32,910.05	650.00	2,500.00	2,500.00	1,850.00	26.0
602-49473-381 ELECTRIC UTILITIES	1,725.52	2,116.30	1,880.00	1,880.00	(236.30)	112.6
602-49473-530 IMPROVEMENTS OTHER THAN BLDG	46,318.62	54,194.00	2,500.00	2,500.00	(51,694.00)	2167.8
TOTAL LIFT STATION-CR 121	80,954.19	56,960.30	6,880.00	6,880.00	(50,080.30)	827.9
<u>LIFT STATION-MAIN</u>						
602-49480-201 POSTAGE	144.51	10.90	200.00	200.00	189.10	5.5
602-49480-210 OPERATING SUPPLIES	14,300.81	14,003.88	15,000.00	15,000.00	996.12	93.4
602-49480-220 REPAIR AND MAINTENANCE	1,681.98	4,719.27	5,000.00	5,000.00	280.73	94.4
602-49480-300 PROFESSIONAL SERVICES	1,800.00	975.00	8,500.00	8,500.00	7,525.00	11.5
602-49480-312 TESTS	9,474.50	9,253.00	9,500.00	9,500.00	247.00	97.4
602-49480-321 TELEPHONE	3,987.00	4,254.40	3,800.00	3,800.00	(454.40)	112.0
602-49480-381 ELECTRIC UTILITIES	5,674.29	7,024.49	8,275.00	8,275.00	1,250.51	84.9
602-49480-383 GAS UTILITIES	629.11	798.49	910.00	910.00	111.51	87.8
602-49480-419 SEWER USE RENTAL	241,208.82	313,622.29	300,000.00	300,000.00	(13,622.29)	104.5
602-49480-580 OTHER EQUIPMENT	.00	.00	3,000.00	3,000.00	3,000.00	.0
602-49480-602 ST. CLOUD DEBT SERVICE	330,087.80	363,092.77	546,275.00	546,275.00	183,182.23	66.5
TOTAL LIFT STATION-MAIN	608,988.82	717,754.49	900,460.00	900,460.00	182,705.51	79.7

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>SEWER GENERAL ADMINISTRATION</u>						
602-49490-101 SEWER ADMIN SALARIES	14,389.85	15,222.13	20,855.00	20,855.00	5,632.87	73.0
602-49490-121 PERA CONTRIBUTIONS	1,076.83	1,213.49	1,565.00	1,565.00	351.51	77.5
602-49490-122 FICA CONTRIBUTIONS	1,045.70	1,152.89	1,255.00	1,255.00	102.11	91.9
602-49490-125 MEDICARE CONTRIBUTIONS	.00	.00	295.00	295.00	295.00	.0
602-49490-130 H S A- EMPLOYER CONTRIBUTION	240.00	480.00	600.00	600.00	120.00	80.0
602-49490-131 HEALTH INSURANCE	1,560.00	3,710.40	5,250.00	5,250.00	1,539.60	70.7
602-49490-132 DENTAL INSURANCE	97.92	199.90	360.00	360.00	160.10	55.5
602-49490-133 LIFE INSURANCE	15.96	15.96	20.00	20.00	4.04	79.8
602-49490-134 DISABILITY INSURANCE	178.92	182.99	215.00	215.00	32.01	85.1
602-49490-151 WORKERS COMP. INSUR. PREM.	101.00	55.00	95.00	95.00	40.00	57.9
602-49490-171 CLOTHING ALLOWANCE	.00	.00	15.00	15.00	15.00	.0
602-49490-200 OFFICE SUPPLIES	89.00	66.63	300.00	300.00	233.37	22.2
602-49490-201 POSTAGE	2,781.69	3,329.63	2,880.00	2,880.00	(449.63)	115.6
602-49490-210 OPERATING SUPPLIES	2,097.06	1,750.54	1,750.00	1,750.00	(.54)	100.0
602-49490-300 PROFESSIONAL SERVICES	375.00	4,117.50	4,000.00	4,000.00	(117.50)	102.9
602-49490-310 SOFTWARE SUPPORT	2,718.17	3,519.88	4,850.00	4,850.00	1,330.12	72.6
602-49490-314 SAFETY PROGRAM	1,517.15	417.59	1,395.00	1,395.00	977.41	29.9
602-49490-319 GOPHER STATE NOTIFICATION	495.48	681.79	500.00	500.00	(181.79)	136.4
602-49490-331 TRAVEL & CONFERENCE EXPENSE	138.92	152.42	250.00	250.00	97.58	61.0
602-49490-340 ADVERTISING	.00	19.03	.00	.00	(19.03)	.0
602-49490-410 RENTALS	803.76	1,022.82	500.00	500.00	(522.82)	204.6
602-49490-581 COMPUTER HARDWARE	.00	425.07	250.00	250.00	(175.07)	170.0
TOTAL SEWER GENERAL ADMINISTR	29,722.41	37,735.66	47,200.00	47,200.00	9,464.34	80.0
<u>DEPRECIATION EXPENSE</u>						
602-49970-420 DEPRECIATION	.00	.00	565,000.00	565,000.00	565,000.00	.0
TOTAL DEPRECIATION EXPENSE	.00	.00	565,000.00	565,000.00	565,000.00	.0

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	1,029,524.70	1,164,637.08	2,090,540.00	2,106,722.56	942,085.48	55.3
NET REVENUE OVER EXPENDITURES	641,587.76	616,944.78	(369,745.00)	(385,927.56)	(1,002,872.34)	159.9

CITY OF ST JOSEPH

BALANCE SHEET
DECEMBER 31, 2025

FUND 603 - REFUSE/RECYCLING/COMPOST

ASSETS

603-10199	CASH	281,954.86	
603-10500	ACCOUNTS RECEIVABLE	89,402.22	
603-16400	MACHINERY & EQUIPMENT	67,997.94	
603-16410	ACCUMULATED DEPR. MACH & EQUIP	(51,577.21)	
	TOTAL ASSETS		<u>387,777.81</u>

LIABILITIES AND EQUITY

LIABILITIES

603-22840	NET PENSION LIABILITY	8,348.00	
	TOTAL LIABILITIES		8,348.00

FUND EQUITY

603-25310	UNASSIGNED FUND BALANCE	250,809.43	
603-26140	CONTRIB. FROM CAPITAL FUNDS	42,015.46	
	REVENUE OVER EXPENDITURES - YTD	86,604.92	
	TOTAL FUND EQUITY		<u>379,429.81</u>
	TOTAL LIABILITIES AND EQUITY		<u>387,777.81</u>

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

REFUSE/RECYCLING/COMPOST

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>UTILITIES REVENUE</u>						
603-00000-31320 STATE SALES TAX	5,852.91	5,924.60	.00	.00	(5,924.60)	.0
603-00000-32000 LICENSES & PERMITS	35,315.50	35,175.00	37,205.00	37,205.00	2,030.00	94.5
603-00000-34404 PENALTIES AND FORFEITED DISC	3,542.30	4,471.46	2,500.00	2,500.00	(1,971.46)	178.9
603-00000-36100 SPECIAL ASSESSMENTS	(102.69)	(634.38)	200.00	200.00	834.38	(317.2)
603-00000-36210 INTEREST EARNINGS	6,431.94	9,486.23	2,000.00	2,000.00	(7,486.23)	474.3
603-00000-37105 REFUSE COLLECTION CHARGES	480,867.52	489,391.16	553,450.00	553,450.00	64,058.84	88.4
603-00000-39201 TRANSFERS FROM OTHER FUNDS	.00	24,850.00	.00	.00	(24,850.00)	.0
TOTAL UTILITIES REVENUE	531,907.48	568,664.07	595,355.00	595,355.00	26,690.93	95.5
TOTAL FUND REVENUE	531,907.48	568,664.07	595,355.00	595,355.00	26,690.93	95.5

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

REFUSE/RECYCLING/COMPOST

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>						
603-43230-101 REFUSE SALARIES	17,256.13	17,453.00	25,060.00	25,060.00	7,607.00	69.6
603-43230-121 PERA CONTRIBUTIONS	1,288.78	1,379.91	1,880.00	1,880.00	500.09	73.4
603-43230-122 FICA CONTRIBUTIONS	1,250.40	1,311.68	1,510.00	1,510.00	198.32	86.9
603-43230-125 MEDICARE CONTRIBUTIONS	.00	.00	355.00	355.00	355.00	.0
603-43230-130 H S A- EMPLOYER CONTRIBUTION	357.50	600.00	905.00	905.00	305.00	66.3
603-43230-131 HEALTH INSURANCE	2,520.00	4,757.90	6,300.00	6,300.00	1,542.10	75.5
603-43230-132 DENTAL INSURANCE	168.24	272.14	435.00	435.00	162.86	62.6
603-43230-133 LIFE INSURANCE	19.12	17.95	25.00	25.00	7.05	71.8
603-43230-134 DISABILITY INSURANCE	228.48	227.59	260.00	260.00	32.41	87.5
603-43230-151 WORKERS COMP. INSUR. PREM.	231.00	215.00	330.00	330.00	115.00	65.2
603-43230-171 CLOTHING ALLOWANCE	30.91	10.58	15.00	15.00	4.42	70.5
603-43230-200 OFFICE SUPPLIES	88.99	66.63	100.00	100.00	33.37	66.6
603-43230-201 POSTAGE	2,781.69	3,329.63	2,880.00	2,880.00	(449.63)	115.6
603-43230-210 OPERATING SUPPLIES	582.00	680.00	615.00	615.00	(65.00)	110.6
603-43230-300 PROFESSIONAL SERVICES	29,145.00	28,875.00	30,780.00	30,780.00	1,905.00	93.8
603-43230-302 MAINTENANCE REIMBURSEMENT	1,250.00	1,180.00	1,175.00	1,175.00	(5.00)	100.4
603-43230-304 LEGAL FEES	142.50	78.75	.00	.00	(78.75)	.0
603-43230-310 SOFTWARE SUPPORT	2,718.16	3,698.85	4,450.00	4,450.00	751.15	83.1
603-43230-331 TRAVEL & CONFERENCE EXPENSE	138.92	152.42	250.00	250.00	97.58	61.0
603-43230-340 ADVERTISING	.00	19.03	.00	.00	(19.03)	.0
603-43230-384 REFUSE DISPOSAL	398,010.54	415,949.53	513,400.00	513,400.00	97,450.47	81.0
603-43230-410 RENTALS	803.79	1,213.49	500.00	500.00	(713.49)	242.7
603-43230-510 LAND AND LAND IMPROVEMENTS	.00	.00	15,000.00	15,000.00	15,000.00	.0
603-43230-580 OTHER EQUIPMENT	.00	.00	5,000.00	5,000.00	5,000.00	.0
603-43230-581 COMPUTER HARDWARE	.00	425.07	250.00	250.00	(175.07)	170.0
TOTAL WASTE COLLECTION	459,012.15	481,914.15	611,475.00	611,475.00	129,560.85	78.8

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

REFUSE/RECYCLING/COMPOST

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>OTHER FINANCING USES</u>						
603-49300-720 TRANSFERS TO OTHER FUNDS	35.00	145.00	145.00	145.00	.00	100.0
TOTAL OTHER FINANCING USES	35.00	145.00	145.00	145.00	.00	100.0
<u>DEPRECIATION EXPENSE</u>						
603-49970-420 DEPRECIATION	.00	.00	2,200.00	2,200.00	2,200.00	.0
TOTAL DEPRECIATION EXPENSE	.00	.00	2,200.00	2,200.00	2,200.00	.0
TOTAL FUND EXPENDITURES	459,047.15	482,059.15	613,820.00	613,820.00	131,760.85	78.5
NET REVENUE OVER EXPENDITURES	72,860.33	86,604.92	(18,465.00)	(18,465.00)	(105,069.92)	469.0

CITY OF ST JOSEPH

BALANCE SHEET
DECEMBER 31, 2025

FUND 651 - STORM WATER UTILITY

ASSETS

651-10199	CASH	822,462.93	
651-10500	ACCOUNTS RECEIVABLE	36,219.40	
651-16300	TREATMENT PLANT & LINE	7,331,027.05	
651-16310	ACCUMULATED DEPR. PLANT & LINE	(2,289,141.19)	
651-16320	INTANGIBLE ASSETS	67,914.92	
651-16400	MACHINERY & EQUIPMENT	172,248.21	
651-16410	ACCUMULATED DEPR. MACH & EQUIP	(123,284.66)	
	TOTAL ASSETS		<u>6,017,446.66</u>

LIABILITIES AND EQUITY

LIABILITIES

651-22840	NET PENSION LIABILITY	<u>17,563.00</u>	
	TOTAL LIABILITIES		17,563.00

FUND EQUITY

651-25310	UNASSIGNED FUND BALANCE	2,619,885.89	
651-26100	CONTRIB. FROM DEVELOPERS	505,905.98	
651-26140	CONTRIB. FROM CAPITAL FUNDS	2,716,542.00	
	REVENUE OVER EXPENDITURES - YTD	<u>157,549.79</u>	
	TOTAL FUND EQUITY		<u>5,999,883.66</u>
	TOTAL LIABILITIES AND EQUITY		<u>6,017,446.66</u>

CITY OF ST JOSEPH
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM WATER UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>UTILITIES REVENUE</u>						
651-00000-36100 SPECIAL ASSESSMENTS	(6,176.98)	(2,230.14)	200.00	200.00	2,430.14	(1115.
651-00000-36210 INTEREST EARNINGS	18,341.51	27,567.70	5,000.00	5,000.00	(22,567.70)	551.4
651-00000-37110 STORM WATER USE SERVICE	218,706.14	219,449.27	219,150.00	219,150.00	(299.27)	100.1
651-00000-37160 PENALTIES AND FORFEITED DISC	1,160.01	1,393.09	1,000.00	1,000.00	(393.09)	139.3
651-00000-39305 INSURANCE RECOVERY	.00	2,020.00	.00	.00	(2,020.00)	.0
TOTAL UTILITIES REVENUE	232,030.68	248,199.92	225,350.00	225,350.00	(22,849.92)	110.1
TOTAL FUND REVENUE	232,030.68	248,199.92	225,350.00	225,350.00	(22,849.92)	110.1

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM WATER UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>OTHER FINANCING USES</u>						
651-49300-720 TRANSFERS TO OTHER FUNDS	17,595.00	18,855.00	18,855.00	18,855.00	.00	100.0
TOTAL OTHER FINANCING USES	17,595.00	18,855.00	18,855.00	18,855.00	.00	100.0
<u>STORM WATER GENERAL ADMIN</u>						
651-49490-101 STORMWATER ADMIN SALARIES	10,792.36	11,416.63	12,515.00	12,515.00	1,098.37	91.2
651-49490-121 PERA CONTRIBUTIONS	807.71	910.01	940.00	940.00	29.99	96.8
651-49490-122 FICA CONTRIBUTIONS	784.27	864.72	755.00	755.00	(109.72)	114.5
651-49490-125 MEDICARE CONTRIBUTIONS	.00	.00	175.00	175.00	175.00	.0
651-49490-130 H S A- EMPLOYER CONTRIBUTION	180.00	360.00	360.00	360.00	.00	100.0
651-49490-131 HEALTH INSURANCE	1,170.00	2,782.92	3,150.00	3,150.00	367.08	88.4
651-49490-132 DENTAL INSURANCE	73.44	149.98	215.00	215.00	65.02	69.8
651-49490-133 LIFE INSURANCE	12.00	12.00	10.00	10.00	(2.00)	120.0
651-49490-134 DISABILITY INSURANCE	134.16	137.24	130.00	130.00	(7.24)	105.6
651-49490-151 WORKERS COMP. INSUR. PREM.	50.00	33.00	60.00	60.00	27.00	55.0
651-49490-171 CLOTHING ALLOWANCE	.00	.00	10.00	10.00	10.00	.0
651-49490-200 OFFICE SUPPLIES	88.99	66.63	100.00	100.00	33.37	66.6
651-49490-201 POSTAGE	1,015.81	2,861.11	.00	.00	(2,861.11)	.0
651-49490-310 SOFTWARE SUPPORT	2,113.81	2,794.47	5,925.00	5,925.00	3,130.53	47.2
651-49490-331 TRAVEL & CONFERENCE EXPENSE	90.22	701.24	150.00	150.00	(551.24)	467.5
651-49490-340 ADVERTISING	.00	19.03	.00	.00	(19.03)	.0
651-49490-581 COMPUTER HARDWARE	.00	425.07	250.00	250.00	(175.07)	170.0
TOTAL STORM WATER GENERAL ADM	17,312.77	23,534.05	24,745.00	24,745.00	1,210.95	95.1

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM WATER UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER MAINTENANCE</u>						
651-49900-101	12,584.96	16,022.55	53,745.00	53,745.00	37,722.45	29.8
651-49900-121	911.67	1,409.54	3,965.00	3,965.00	2,555.46	35.6
651-49900-122	943.17	1,210.70	3,225.00	3,225.00	2,014.30	37.5
651-49900-123	345.67	.00	425.00	425.00	425.00	.0
651-49900-125	.00	.00	755.00	755.00	755.00	.0
651-49900-130	223.15	572.92	2,280.00	2,280.00	1,707.08	25.1
651-49900-131	1,920.00	2,095.00	10,650.00	10,650.00	8,555.00	19.7
651-49900-132	140.64	144.47	800.00	800.00	655.53	18.1
651-49900-133	13.73	12.70	45.00	45.00	32.30	28.2
651-49900-134	186.00	186.00	525.00	525.00	339.00	35.4
651-49900-151	1,341.00	552.00	1,575.00	1,575.00	1,023.00	35.1
651-49900-171	103.77	91.20	360.00	360.00	268.80	25.3
651-49900-210	980.88	.00	1,600.00	1,600.00	1,600.00	.0
651-49900-220	.00	3,588.99	2,000.00	2,000.00	(1,588.99)	179.5
651-49900-300	.00	1,591.00	250.00	250.00	(1,341.00)	636.4
651-49900-302	14,000.00	14,000.00	14,000.00	14,000.00	.00	100.0
651-49900-303	925.00	1,695.90	5,000.00	5,000.00	3,304.10	33.9
651-49900-308	1,779.00	1,620.00	1,800.00	1,800.00	180.00	90.0
651-49900-310	1,313.12	479.81	2,680.00	2,680.00	2,200.19	17.9
651-49900-321	1,072.43	953.80	995.00	995.00	41.20	95.9
651-49900-340	.00	.00	75.00	75.00	75.00	.0
651-49900-410	.00	.00	250.00	250.00	250.00	.0
651-49900-530	1,442.27	2,034.50	10,000.00	10,000.00	7,965.50	20.4
651-49900-580	.00	.00	16,000.00	16,000.00	16,000.00	.0
TOTAL STORM WATER MAINTENANCE	40,226.46	48,261.08	133,000.00	133,000.00	84,738.92	36.3
<u>DEPRECIATION EXPENSE</u>						
651-49970-420	.00	.00	170,000.00	170,000.00	170,000.00	.0
TOTAL DEPRECIATION EXPENSE	.00	.00	170,000.00	170,000.00	170,000.00	.0

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM WATER UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	75,134.23	90,650.13	346,600.00	346,600.00	255,949.87	26.2
NET REVENUE OVER EXPENDITURES	156,896.45	157,549.79	(121,250.00)	(121,250.00)	(278,799.79)	129.9

CITY OF ST JOSEPH

BALANCE SHEET
DECEMBER 31, 2025

FUND 652 - STREET LIGHT UTILITY

<u>ASSETS</u>			
652-10199	CASH	154,259.61	
652-10500	ACCOUNTS RECEIVABLE	14,662.31	
	TOTAL ASSETS		<u>168,921.92</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
652-22840	NET PENSION LIABILITY	4,178.00	
	TOTAL LIABILITIES		4,178.00
<u>FUND EQUITY</u>			
652-25310	UNASSIGNED FUND BALANCE	149,455.03	
	REVENUE OVER EXPENDITURES - YTD	15,288.89	
	TOTAL FUND EQUITY		<u>164,743.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>168,921.92</u>

CITY OF ST JOSEPH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STREET LIGHT UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>UTILITIES REVENUE</u>						
652-00000-36100 SPECIAL ASSESSMENTS	(.99)	(54.52)	50.00	50.00	104.52	(109.0)
652-00000-36210 INTEREST EARNINGS	4,358.85	5,724.09	1,500.00	1,500.00	(4,224.09)	381.6
652-00000-37110 USAGE RATE	87,900.20	88,471.22	90,555.00	90,555.00	2,083.78	97.7
652-00000-37160 PENALTIES AND FORFEITED DISC	400.02	466.61	300.00	300.00	(166.61)	155.5
TOTAL UTILITIES REVENUE	92,658.08	94,607.40	92,405.00	92,405.00	(2,202.40)	102.4
TOTAL FUND REVENUE	92,658.08	94,607.40	92,405.00	92,405.00	(2,202.40)	102.4

CITY OF ST JOSEPH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STREET LIGHT UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
<u>STREET LIGHTING</u>						
652-43160-101 STREET LIGHT SALARIES	11,035.19	10,066.70	27,565.00	27,565.00	17,498.30	36.5
652-43160-121 PERA CONTRIBUTIONS	822.55	792.02	625.00	625.00	(167.02)	126.7
652-43160-122 FICA CONTRIBUTIONS	801.04	759.63	500.00	500.00	(259.63)	151.9
652-43160-123 DEFERRED COMP	345.67	.00	100.00	100.00	100.00	.0
652-43160-125 MEDICARE CONTRIBUTIONS	.00	.00	115.00	115.00	115.00	.0
652-43160-130 H S A- EMPLOYER CONTRIBUTION	343.14	812.93	240.00	240.00	(572.93)	338.7
652-43160-131 HEALTH INSURANCE	2,700.00	3,949.96	2,100.00	2,100.00	(1,849.96)	188.1
652-43160-132 DENTAL INSURANCE	190.08	244.57	145.00	145.00	(99.57)	168.7
652-43160-133 LIFE INSURANCE	13.58	10.30	10.00	10.00	(.30)	103.0
652-43160-134 DISABILITY INSURANCE	182.64	184.40	85.00	85.00	(99.40)	216.9
652-43160-151 WORKERS COMP. INSUR. PREM.	1,104.00	287.00	1,155.00	1,155.00	868.00	24.9
652-43160-171 CLOTHING ALLOWANCE	10.60	(1.25)	5.00	5.00	6.25	(25.0)
652-43160-201 POSTAGE	1,015.81	2,861.11	.00	.00	(2,861.11)	.0
652-43160-220 REPAIR AND MAINTENANCE	327.49	18.36	4,000.00	4,000.00	3,981.64	.5
652-43160-303 ENGINEERING	.00	121.50	.00	.00	(121.50)	.0
652-43160-310 SOFTWARE SUPPORT	780.01	1,138.73	2,315.00	2,315.00	1,176.27	49.2
652-43160-331 TRAVEL & CONFERENCE EXPENSE	60.15	95.48	100.00	100.00	4.52	95.5
652-43160-340 ADVERTISING	.00	19.03	.00	.00	(19.03)	.0
652-43160-386 STREET LIGHTING	42,599.92	52,964.05	57,560.00	57,560.00	4,595.95	92.0
652-43160-387 HOLIDAY DECORATIONS	.00	43.99	2,000.00	2,000.00	1,956.01	2.2
652-43160-410 RENTALS	125.00	.00	.00	.00	.00	.0
652-43160-530 IMPROVEMENTS OTHER THAN BLDG	.00	.00	15,000.00	15,000.00	15,000.00	.0
652-43160-580 OTHER EQUIPMENT	.00	4,000.00	750.00	750.00	(3,250.00)	533.3
TOTAL STREET LIGHTING	62,456.87	78,368.51	114,370.00	114,370.00	36,001.49	68.5
<u>OTHER FINANCING USES</u>						
652-49300-720 TRANSFERS TO OTHER FUNDS	.00	950.00	950.00	950.00	.00	100.0
TOTAL OTHER FINANCING USES	.00	950.00	950.00	950.00	.00	100.0

CITY OF ST JOSEPH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STREET LIGHT UTILITY

	PRIOR YTD AMOUNT	YTD ACTUAL	ORIGINAL BUDGET	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	62,456.87	79,318.51	115,320.00	115,320.00	36,001.49	68.8
NET REVENUE OVER EXPENDITURES	30,201.21	15,288.89	(22,915.00)	(22,915.00)	(38,203.89)	66.7

2025 Capital Expenditures
General Fund Capital Equipment Plan - Summary
Final adopted December 2, 2024
As of December 31, 2025

Project Department	Budget Account Code	Equipment	Available Reserve Balance	through 12/31 Transferred/ Grant 2025	through 12/31 Spent 2025	Budget 2025	Remaining Balance
Election	101-41410-xxx	Election Equipment	(1,177.07)	-	6,080.21	6,000.00	(1,257.28)
Planning	101-41941-30C	Comp Plan Update	37,242.54	-	-	10,500.00	47,742.54
Parks	101-45202-30C	Master Park Planning	5,500.00	-	-	2,500.00	8,000.00
Finance	101-41530-30C	GASB Updates	50.00	-	-	2,500.00	2,550.00
2023 EQUIP CERTIFICATE	418-41430-581	Computers/Scanners	24,310.82	435.00	23,563.24	-	1,182.58
2025 EQUIP CERTIFICATE	421-41430-581/55C	Computers/Vehicle	-	(131.28)	10,000.00	59,850.00	49,718.72
Administration	109-41430-57C	Administration Equipment	25,275.76	-	8,493.94	4,000.00	20,781.82
Administration	109-41430-581	Computer Replacement	34,349.22	-	-	6,000.00	40,349.22
Administration	109-41430-582	Computer Software	5,403.97	-	6,000.00	2,500.00	1,903.97
Government Center	109-41942-30C	SJGC Maintenance	-	-	-	30,000.00	30,000.00
Building Inspection	109-42401-55C	Vehicle	-	-	-	-	-
Cable Access	108-41950-58C	Cable Equipment	6,192.65	3,960.05	304.00	-	9,848.70
Total Administration CEP			137,147.89	4,263.77	54,441.39	123,850.00	210,820.27
Police - General	109-42120-58C	Police Equipment	27,574.50	7,000.00	-	12,550.00	47,124.50
Police-Communications	109-42151-58C	Communication Equipment	39,744.63	-	-	7,585.00	47,329.63
Police - Automotive	109-42152-55C	Police Squads	34,645.13	13,756.90	45,513.45	10,000.00	12,888.58
Police - Automotive	109-42152-58C	Vehicle/Equipment	55,807.39	-	27,185.81	14,100.00	42,721.58
Police - Automotive	109-42152-581	Squad Laptops	4,000.95	-	-	1,000.00	5,000.95
Emergency Services	109-42500-58C	Emergency Services	6,707.61	-	-	1,500.00	8,207.61
Police - Building	109-42120-52C	Police Garage	2,840.17	-	-	2,500.00	5,340.17
2023 EQUIP CERTIFICATE	421-42120-581	Defibrillators	5,390.00	-	435.00	-	4,955.00
2025 EQUIP CERTIFICATE	418-42120-580/55	Police Squads/Squad Laptops	-	10,131.28	123,131.28	113,000.00	-
PUBLIC SAFETY AID	106-42120-55C	Police Squads/In-Squad Cameras	59,571.53	-	59,571.53	-	-
FORFEITURE FUND	101-42120-43C	Forfeitures	55,543.12	5,073.00	3,976.42	-	56,639.70
Total Police CEP			291,825.03	35,961.18	259,813.49	162,235.00	230,207.72
Streets	101-43120-53C	Street Improvements	226,445.26	-	223,494.90	58,500.00	61,450.36
2025 EQUIP CERTIFICATE	421-43125-58C	Plow Truck/Sno Go Snow Blower	-	-	-	179,900.00	179,900.00
2025 EQUIP CERTIFICATE	421-43201-58C	Scissor Truck	-	-	23,250.00	23,250.00	-
2025 EQUIP CERTIFICATE	421-45202-530/520/58C	Trailer/Fencing/Pickup Truck	-	-	28,549.39	56,000.00	27,450.61
Streets	109-43120-55C	Street Motor Vehicles	19,123.37	(16,182.56)	-	3,500.00	6,440.81
Streets	109-43120-58C	Street Equipment	(768.26)	-	-	4,500.00	3,731.74
Streets	109-43120-582	Street Software	5,136.00	-	-	250.00	5,386.00
Street Sweeping	109-43220-58C	Street Sweeping Equipment	13,000.00	-	-	6,000.00	19,000.00
Snow Removal	109-43125-58C	Snow Removal Equipment	82,597.34	-	-	46,500.00	129,097.34
Maintenance	109-43201-52C	Maintenance Facilities	112,034.49	-	-	12,500.00	124,534.49
Maintenance	109-43201-58C	Maintenance Shop Equipment	45,205.11	5,687.50	12,117.14	8,250.00	47,025.47
Parks	109-45202-53C	Parks Improvements	38,802.70	-	55,625.00	28,000.00	11,177.70
Parks	109-45202-58C	Parks Equipment	72,061.80	1,881.75	2,150.00	28,900.00	100,693.55
Parks	109-45202-55C	Parks Motor Vehicles	19,077.38	(16,182.56)	-	3,500.00	6,394.82
Total Public Works CEP			632,715.19	(24,795.87)	345,186.43	459,550.00	722,282.89
EDA Software	250-46500-582	Computer Software	4,306.74	-	1,063.36	-	3,243.38
EDA Projects	251/250-46500-582	EDA Programs	520,694.13	-	2,000.00	15,000.00	533,694.13
Total EDA CIP			525,000.87	-	3,063.36	15,000.00	536,937.51
Total General Capital Improvements			1,586,688.98	15,429.08	662,504.67	760,635.00	1,700,248.39

St. Joseph Fire Department
Capital Equipment Plan - for Payable 2025
 Final adopted December 2, 2024

CIP #	Account Code	Department	Object	Purchased Year	Replace Year	Description	12/31/2024 Available		12/31 Adjustments 2025	12/31 Spent 2025	Available Reserve Funds
							Reserve Funds	Budget 2025			
FD-1401	210-42210-581/582	Fire Administration	Computer Hardware/Software	2018,2023	2024,2027	3 Computers	5,497.63	800.00		1,984.06	4,313.57
		Total Fire Administration Computer Hardware/Software					5,497.63	800.00	-	1,984.06	4,313.57
FD-1402	210-42220-580	Fire Fighting	Other Equipment	annual	annual	Turnout Gear/Uniforms	30,912.79	9,000.00		2,592.60	37,320.19
		Total Fire Fighting Other Equipment					30,912.79	9,000.00	-	2,592.60	37,320.19
FD-1403	210-42220-585	Fire Fighting	Firefighter Equipment	2012	2027	Mule ATV #7	10,053.95	1,400.00			11,453.95
FD-1403	210-42220-585	Fire Fighting	Firefighter Equipment	2025	2024	Ranger ATV #9	-	-	7,798.54	3,415.44	4,383.10
FD-1405	210-42220-585	Fire Fighting	Firefighter Equipment	2022	2032	Rescue Van #5	6,759.58	6,500.00			13,259.58
FD-1406	210-42220-585	Fire Fighting	Firefighter Equipment	2012	2032	Pumper Truck #1	149,323.77	2,500.00			151,823.77
FD-2202	210-42220-585	Fire Fighting	Firefighter Equipment	2023	2043	Pumper/Tanker #8	125,635.38	4,000.00			129,635.38
FD-1407	210-42220-585	Fire Fighting	Firefighter Equipment	2001	2026	Ladder Truck #2	27,000.00	2,500.00	(6,500.00)		23,000.00
FD-1408	210-42220-585	Fire Fighting	Firefighter Equipment	2024	2039	Grass Rig #3	64,630.31	2,500.00			67,130.31
FD-2201	210-42220-585	Fire Fighting	Firefighter Equipment	2005	2027	Crew Cab #6	11,050.00	4,500.00			15,550.00
FD-1409	210-42220-585	Fire Fighting	Firefighter Equipment	1999	2028	Tanker #4	39,001.00	2,500.00			41,501.00
FD-1417	210-42220-585	Fire Fighting	Firefighter Equipment	2020	2025	Air Packs	14,800.00	2,500.00			17,300.00
FD-1404	210-42220-584	Fire Fighting	Firefighter Equipment	1996-2005	2019-2026	Extrication Equip	42,158.40	1,700.00			43,858.40
FD-1410	210-42220-585	Fire Fighting	Firefighter Equipment	on going	on going	Replacement	22,243.85	2,500.00			24,743.85
		Total Fire Fighting Equipment					512,656.21	33,100.00	1,298.54	3,415.44	543,639.31
FD-1411	210-42250-580	Fire Communication	Other Equipment	2020	2035	800 MHz Radios	48,413.47	2,500.00	24,286.80		75,200.27
FD-1412	210-42250-580	Fire Communication	Other Equipment	on going	on going	Pagers	7,309.22	3,000.00			10,309.22
		Total Fire Communications Equipment					55,722.69	5,500.00	24,286.80	-	85,509.49
FD-1413	210-42270-580	Medical Services	Other Equipment	on going	on going	Replacement	3,753.33	200.00			3,953.33
		Total Medical Services Equipment					3,753.33	200.00	-	-	3,953.33
FD-1414	210-42280-530	Fire Station & Building	Equipment Reserve	on going	on going	Building Repairs-Roof	79,500.00	5,000.00	6,500.00		91,000.00
FD-1415	210-42280-530	Fire Station & Building	Equipment Reserve	2018	2023	Parking Lot	6,000.00	1,000.00			7,000.00
FD-1416	210-42280-530	Fire Station & Building	Improvements other than Building	2018	2024	Painting	8,000.00	1,500.00			9,500.00
		Total Fire Station & Building Improvements other than Building					93,500.00	7,500.00	6,500.00	-	107,500.00
		Total Capital Equipment - Fire Fund					702,042.61	56,100.00	32,085.34	7,992.10	782,235.91
											city owns outright
		Public Safety Aic									
FD-1414	106-42280-220	Fire Station & Building	Building Repairs	1997	2025	Replace Roof		75,000.00			75,000.00
								75,000.00			75,000.00

Note: The fire department is funded by the City of St. Joseph, St. Joseph Township and St. Wendel Township.

2025 Capital Expenditures
Enterprise Capital Equipment Plan - Public Works
Final adopted December 2, 2024

Project Department	Account Code	Project Number	Equipment	Purchase Year	Replace Year	12/31/2024		Grants/ Transfers 2025	as of 12/31 Spent 2025	2025 Available Balance
						Reserve Balance	Budget 2025			
Water-	601-49440-550	PW-1403	Truck (1/4)	Various	Various	(2,920.16)	3,500.00	16,182.56	20,873.54	(4,111.14)
	601-49440-580	WT-2103	Utility Locators	2000/2018	2022/2028	2,922.18	1,250.00			4,172.18
	601-49440-580	WT-2401	SCADA Upgrade	2025	2032	(8,548.50)	8,500.00			(48.50)
	601-49440-581	WT-2101	Water Dept Computer System	2020	2025	1,302.34	750.00			2,052.34
	601-49440-300	WT-1805	Water Supply Plan	2019	2029	6,489.18	5,000.00		607.50	10,881.68
	601-49440-300	WT-1805	Water Distribution System Model Study	2006	2021	15,813.04	2,500.00			18,313.04
	601-49440-303	WT-2001	Risk Assessment/Emergency Response Plan	2020	2021	1,209.29	1,000.00			2,209.29
	601-49490-300	WT-1803	Comprehensive Rate Study	2015	2025	-	4,000.00		3,742.50	257.50
	601-49490-581	AD-1406	UM Computer Equipment	2020	2025	1,600.00	250.00		425.07	1,424.93
	601-49430-210	WT-2102	Meter Reading Device/Cellular Meter Read Conversion	2020	2027	(20,315.78)	270,000.00		523,661.91	(273,977.69)
	601-49434-303	WT-1805	Wellhead Protection Plan	2013	2023	12,069.80	3,000.00			15,069.80
	601-49435-220	WT-1712	Water Tower Maintenance	2014	2022	110,100.00	40,000.00			150,100.00
	601-49410-300	WT-2104	Wells 3-8 Maintenance	on going	on going	54,868.00	25,000.00		1,111.43	78,756.57
	601-49420-220	WT-2105	WTP1 VFD Replacement	2007	2024	31,077.75	2,400.00			33,477.75
	601-49420-580	WT-2107	WTP 1 Permanent Generator	new	2023	27,000.00	26,500.00		3,119.97	50,380.03
	601-49420-580	WT-1403	WTP 1 Repairs	on going	on going	17,470.82	25,000.00		2,628.26	39,842.56
	601-49421-220	WT-2105	WTP2 VFD Replacement	2007/2020	2022/2035	54,000.00	2,400.00			56,400.00
	601-49421-300	WT-2401	WTP2 PLC Upgrade	2006	2025	30,000.00	40,000.00			70,000.00
	601-49421-580	WT-1403	WTP 2 Repairs	on going	on going	40,291.66	75,000.00		9,319.37	105,972.29
						374,429.62	536,050.00	16,182.56	565,489.55	361,172.63
Sewer-	602-49450-550	PW-1403	Truck (1/4)	Various	Various	1,747.89	3,500.00	16,182.56	28,074.79	(6,644.34)
	602-49450-580	WT-2401	SCADA Upgrade	2025	2032	(8,548.50)	8,500.00			(48.50)
	602-49450-581	WT-2101	Sewer Dept Computer System	2020	2025	1,110.03	750.00			1,860.03
	602-49450-530/303	ENG Council	CSAH 2 Sewer extension from Main Lift to I-94 New Lift Station to spur development	new		1,148,765.55	-			1,148,765.55
				new		250,000.00	-		1,360.80	248,639.20
	602-49450-530	WW-1401	Sewer Lining	on going	on going	137,146.12	15,000.00			152,146.12
	602-49450-580	WT-2103	Utility Locators	2000/2018	2022/2028	2,922.18	1,250.00			4,172.18
	602-49450-580	WW-1408	Sewer Televising Camera	2021	2028	6,266.54	2,500.00			8,766.54
	602-49450-580	WW-2102	Jet Truck and Vac	2005	2030	86,400.00	35,000.00			121,400.00
	602-49450-300	WW-1408	Root Foaming	on going	on going	9,299.70	5,000.00			14,299.70
	602-49450-300	WW-1805	Comprehensive Sewer Plan	2008/2009	2023	16,860.65	3,000.00			19,860.65
	602-49490-300	WW-1803	Comprehensive Rate Study	2015	2025	-	4,000.00		3,742.50	257.50
	602-49490-581	AD-1406	UM Computer Equipment	2020	2025	2,100.00	250.00		425.07	1,924.93
	602-49480-300	WW-2101	Tank Removal	1960	2026	13,000.00	6,000.00			19,000.00
	602-49480-580	WW-1402	Sewer Sampler	2016	2021	10,500.00	500.00			11,000.00
	602-49480-580	WW-1403	Submersible Pumps - Main LS	1987	2022	72,187.66	2,500.00			74,687.66
	602-49470-530	WW-1403	Submersible pumps - Baker St LS	2013	2028	23,028.94	2,500.00			25,528.94
	602-49471-530	WW-1403	Submersible pumps - Ridgewood LS	2019	2039	21,500.00	2,500.00			24,000.00
	602-49472-530	WW-1403	Submersible pumps - Northland LS	1999/2019	2021/2039	16,934.00	2,500.00			19,434.00
	602-49473-530	ENG-1522	CR121 Generator	2024	2050	3,681.38	-		9,952.60	(6,271.22)
	602-49473-530	WW-1403	Submersible pumps - CR121 LS	2019	2039	16,348.50	2,500.00		47,978.00	(29,129.50)
						1,831,250.64	97,750.00	16,182.56	91,533.76	1,853,649.44

2025 Capital Expenditures
Enterprise Capital Improvement Plan - Public Works
Final adopted December 2, 2024

Project Department	Account Code	Project Number	Equipment	begin Year	complete Year	12/31/2024		Grants/ Transfers 2025	as of 12/31 Spent 2025	2025 Available Balance
						Reserve Balance	Budget 2025			
Stormwater-	651-49490-581	AD-1406	UB Computer Equipment	2020	2025	852.34	250.00		425.07	677.27
	651-49900-303	SS-1712	Update MS4 SWPPP/Permit Compliance	2014	2024	1,053.56	3,000.00		2,020.00	2,033.56
	651-49900-303	SS-1805	Pond Maintenance Schedule	new	2022	16,902.24	2,000.00			18,902.24
	651-49900-220	SS-2101	Outfalls Repairs	on going	on going	8,250.54	4,000.00		3,588.99	8,661.55
	651-49900-300	SS-1404	Aerial Mapping	2018	2021	1,977.40	250.00			2,227.40
	651-49900-530	SS-1405	Storm Water Development	on going	on going	376.16	10,000.00		3,730.40	6,645.76
	651-49900-580	PW-1407	Street Sweeper	1997	2020	56,627.50	16,000.00			72,627.50
						86,039.74	35,500.00	-	9,764.46	111,775.28
Refuse-	603-43230-581	AD-1406	UM Computer Equipment	2020	2025	1,250.00	250.00		425.07	1,074.93
	603-43230-510	RF-2201	Compost Site	new	2026	25,000.00	15,000.00			40,000.00
	603-43230-580	PW-1425	Front End Loader (1/4)	2002/2014	2023/2029	4,500.00	5,000.00			9,500.00
						30,750.00	20,250.00	-	425.07	50,574.93
St. Lighting-	652-43160-387	SL-2101	Holiday Street Lighting	on going	on going	11,982.29	2,000.00		43.99	13,938.30
	652-43160-580	PW-2103	Scissor Lift	new	2025	3,250.00	750.00		4,000.00	-
	652-43160-530	SL-1410	Street Lighting	on going	on going	89,407.97	15,000.00			104,407.97
						104,640.26	17,750.00	-	4,043.99	118,346.27

City of St. Joseph Park Board
2025 Capital Improvement Budget Summary
Park Board Recommended: June 24, 2024
 Adopted December 2, 2024

<u>General Funds</u>	<u>Balance</u>
Park Dedication Cash December 31, 2025 (Unaudited, cash balance)	\$ 91,493

<u>Adjustments</u>	
Starting Balance	\$ 91,493
2025 remaining revenues	\$ (152,346)
Other revenues remaining	\$ -

<u>Potential Projects:</u>	<u>Potential</u>	<u>Proposed</u>
Millstream Cottages-phase 2	\$ 23,400	
Sunset Ridge-phase 2 - 4 lots	\$ 2,000	

Ending Balance for 2025	\$ (60,853)
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<u>Projects - Budget</u>	<u>PY Balance</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Total 25-29</u>
PTR-01 (Millstream)	\$ 50,000	\$ 6,500	\$ -	\$ -	\$ -	\$ 593,000	\$ 599,500
PTR-02 (Northland)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-03 (Klinefelter)	\$ -	\$ -	\$ 250,000	\$ -	\$ 25,000	\$ -	\$ 275,000
PTR-04 (Wobegon)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-05 (Memorial)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
PTR-06 (Centennial)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-07 (Monument)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-08 (Hollow)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-09 (Cloverdale)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PTR-10 (Rivers Park)	\$ 41,272	\$ -	\$ 2,500	\$ -	\$ -	\$ 630,000	\$ 632,500
PTR-14 (Dog Park)	\$ 4,072	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000
PTR-15 (Skate Park)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,000	\$ 360,000
Total	\$ 95,344	\$ 6,500	\$ 254,500	\$ 2,000	\$ 27,000	\$ 1,585,000	\$ 1,875,000

<u>Projects - Actual</u>	<u>Spent 2024</u>	<u>Spent 2025</u>	
PTR-01 (Millstream)	\$ -	\$ 63,690	<i>bleachers, soccer goals, pickleball courts</i>
PTR-02 (Northland)	\$ -	\$ -	
PTR-03 (Klinefelter)	\$ -	\$ -	<i>future ADA play equipment</i>
PTR-04 (Wobegon)	\$ -	\$ -	
PTR-05 (Memorial)	\$ 4,995	\$ 2,554	<i>dugouts padding</i>
PTR-06 (Centennial)	\$ -	\$ -	
PTR-07 (Monument)	\$ -	\$ -	
PTR-08 (Hollow)	\$ -	\$ -	
PTR-09 (Cloverdale)	\$ -	\$ -	
PTR-10 (Rivers Bend Park)	\$ 288,188	\$ 550,508	<i>phase 1</i>
PTR-14 (Dog Park)	\$ -	\$ -	<i>shading, future small dog play area</i>
PTR-15 (Skate Park)	\$ -	\$ -	
Total	\$ 293,183	\$ 616,752	
	163,382	-	<i>pickleball courts ARPA Funds</i>
	38,172	49,020	<i>pickleball courts Debt Relief Funds</i>
	201,554	49,020	<i>Total Pickleball costs</i>

<u>Other 25 Expenses Budget:</u>	<u>2025 YTD</u>
\$ -	\$ -

<u>2025 Revenue Budget:</u>	<u>2025 YTD</u>
Interest	\$ 3,500
Round Up	\$ 185
GF Levy	\$ 50,000
Transfer	\$ -
Grants	\$ -
Donations	\$ 100
Surplus Property	\$ -
Park Dedication	\$ -
	\$ 9,275
	\$ 195
	\$ 38,206
	\$ -
	\$ 154,719
	\$ 80
	\$ -
	\$ 3,656

<u>25 Dog Park Donation Budget:</u>	<u>2016-2025</u>
pavers/treats	\$ -
cash	\$ -
	\$ 1,149
	\$ 7,229

City of St. Joseph

Projects to be funded with Debt Relief Fund

As of December 31, 2025

Beginning Fund Balance 1-1-25				\$ 1,073,148.91	\$ 571,424.87	\$ 421,424.87	\$ 481,674.87	\$ 95,331.87	\$(149,978.13)	\$ (8,478.13)
Customer	Budget Carryover	Budget 2025	YTD Rev 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	
LGA	\$ -	\$ 100,000	100,000.00	\$ 75,000	\$ 125,000	\$ 150,000	\$ 175,000	200,000	200,000	
Special Assessments	-	5,000	53,655.44	6,000	6,000	6,000	6,000	6,000	6,000	
Property Taxes	-	500	369.04	500	500	500	500	500	500	
Contributions	-	-	-	-	-	-	-	-	-	
State Grant	-	-	95,000.00	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	(3,000.00)	-	-	-	-	-	-	<i>PD rifles to 109</i>
	<u>\$ -</u>	<u>\$ 105,500.0</u>	<u>246,024.48</u>	<u>\$ 81,500</u>	<u>\$ 131,500</u>	<u>\$ 156,500</u>	<u>\$ 181,500</u>	<u>\$ 206,500</u>	<u>\$ 206,500</u>	
Vendor	Budget Carryover	Budget 2025	YTD Exp 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	
Purchase of the old Casey's Building	\$ -	\$ -	\$ 508,146.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Klinefelter Park Solar Trail Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	
Trail Extensions - Broken Links	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,843.00	\$ -	\$ -	\$ -	
Walking Trail Repairs	-	20,000.00	-	20,000	20,000	-	20,000	20,000	20,000	
Welcome Signs	-	-	-	110,000	-	-	-	-	-	
Annual Camera Subscription	9,173.20	8,000.00	4,406.10	8,000	8,000	8,000	8,000	8,000	8,000	
Pay Equity Study	-	-	8,000.00	-	-	18,000	-	-	10,000	
Pickleball Courts	38,171.69	-	49,020.21	-	-	-	-	-	-	
Skate Park	-	-	-	-	-	-	60,000	-	-	
Klinefelter Park Play Equipment	-	-	-	50,000	-	-	-	-	-	
Mechanic Tools	943.83	10,000.00	468.53	5,000	5,000	5,000	5,000	5,000	5,000	
PW Roof Replacement	(72,479.03)	200,000.00	3,395.35	-	-	-	-	-	-	
Lobbyist/State Bonding Request	-	20,000.00	20,664.68	20,000	20,000	20,000	20,000	20,000	20,000	
Birch St Redevelopment Plan	-	-	-	-	-	35,000	-	-	-	
Subsidy Compost CEP	-	13,500.00	24,850.00	18,500	18,250	15,000	12,000	12,000	12,000	<i>transfer out grant offset</i>
CSAH 121 Crossing Signal	-	-	128,797.54	-	-	-	-	-	-	
TA Grant - Rivers Bend Trail Extension	-	-	-	-	-	-	301,810	-	-	
	<u>\$ (24,190.31)</u>	<u>\$ 271,500.00</u>	<u>\$ 747,748.52</u>	<u>\$ 231,500</u>	<u>\$ 71,250</u>	<u>\$ 542,843</u>	<u>\$ 426,810</u>	<u>\$ 65,000</u>	<u>\$ 75,000</u>	
Ending Balance 12-31-25				\$ 571,424.87	\$ 421,424.87	\$ 481,674.87	\$ 95,331.87	\$(149,978.13)	\$(8,478.13)	\$ 123,021.87

City of St. Joseph

Projects to be funded with Public Safety Aid

As of December 31, 2025

Beginning Fund Balance 1-1-25

\$ 312,930.00

As of December 31, 2025

Police Safety Aid

Police Safety Aid Deposit 12/26/23

\$ 312,930.00

Vendor	Budget 2023	Spent 2023	Budget 2024	Spent 2024	Budget 2025	Spent 2025
Squad 708, 704	\$ -	\$ -	\$ 52,000.00	\$ 102,912.75	\$ -	\$ 34,988.81
12 Tasers (11 replace + 1 addition)	-	-	54,431.00	10,854.00	-	
In Squad Cameras - 701-708 (8 cameras)	-	-	91,490.00	24,582.72	-	24,582.72
Fire Hall Roof Replacement	-	-	-	-	75,000.00	
Turnout Gear - 19 Sets	-	-	40,000.00	40,000.00	-	
	\$ -	\$ -	\$ 237,921.00	\$ 178,349.47	\$ 75,000.00	\$ 59,571.53
Ending Cash Balance 12-31-25	\$ 312,930.00	\$ 312,930.00	\$ 75,009.00	\$ 134,580.53	\$ 9.00	\$ 75,009.00