



Director of Finance Report

June 15, 2020

Honorable Mayor and
Members of the City Council
City of Warrensburg, Missouri

Dear Mayor and Council Members:

The Director of Finance respectfully submits this report to augment your review of the financial information provided. It includes an update of processes Finance is working to complete and outlines the data included in the attached documents.

Incode 10 Upgrade:

Utility Billing and Collections staff have completed the upgrade to Utility Billing and Cash Receipting from Incode 9 to Incode 10. Staff has a few items outstanding that Tyler Technologies is working to correct. Processes have been documented into a procedures manual and is modified as needed. Utility Billing and Collections staff has done a great job facilitating this process.

Business Licenses, Dog Licenses, Billing:

Utility billing and Collections staff have completed letters and are receiving applications for business licenses and dog licenses. Staff are processing these applications daily. Additionally, the number of notices hung for delinquent accounts continues to increase. We are communicating with Missouri American Water on when they plan to resume shut off and penalty assessments for customers. The City contract limits the ability to request service shut off when the Water company is not processing service shut offs. Additionally, because most of the customer base will be the same for both Water and City services, we are trying to work out a method for service disconnect to be coordinated for both services.

Budget Fiscal Year 2021:

Beginning with the June 22 Council meeting, staff will present budget in sections starting with revenue projections. The Council meeting June 22 will also include the Community Agreements for agencies such as Main Street, Johnson County Economic Development and Big Brother, Big Sisters, to name a few.

As part of the budget process, a Budget Retreat/Strategic Planning session is requested. This will take place in Council Chambers. Please let me know what day and time of day will work best to schedule the Budget Retreat.

The photo contest only consisted of one photographer submitting photos to choose.

Staff has met with most of the departments to review budget for presentation and discussion. Budget development has been completed with the thought of revenue declining. The combination of reduced revenue and reduced expenditures are expected to be presented as a balanced budget for adoption.

The current economic status continues to be somewhat perplexing. There is still an anticipation of reduction in sales tax revenue. However, that has not been as predominate as expected with June receipts. We will see what July receipts provide. May Vehicle sales tax, fuel tax, and fees were down about ten percent (10%).

New Chart for Sales Tax Comparison

You may recall that in April a new chart was presented in the revenue reports to compare sales tax collections to budget in a column line chart for each of the sales tax collections for the Fiscal Year. Information was included at that time on how the new chart is created. Each Sales Tax collected is reported showing the following:

“Ten Year Comparison Table” – this table is located at the top of each of the sales tax reports provided monthly. It is the actual collections by month and compares last year collections to this year, defines the amount difference and percentage difference in the last two columns.

“Actual to Budget Column Line Chart” – this is the new chart that reflects the actual collections to budget amounts and the monthly difference and cumulative difference amounts. The line in the chart shows the cumulative percentage change for each month. In this example the percentages fluctuate up and down with each month’s collections compared to budget. The difference and cumulative difference columns show the monthly and cumulative changes as positive and negative amounts.

“Column Chart of Actual Collections for the past 10 years” – this chart shows the actual collections each month for the past ten years. The slight variations in the collections are reflected in the size of the color blocks for each month. Overall, the chart shows sales taxes on a basic increase since 2012. The comparison of 2019 to 2020 show overall 2020 collections greater than 2019 through May.

The sales tax revenue received in May is for actual sales from March and earlier. There are several businesses that pay sales taxes at different periods throughout the year. Some pay monthly, quarterly, semi-annually, or even annually. This variation of when business pays explains some of the differences in the monthly amounts of sales tax collected compared to prior years.

The collection of sales taxes through May 2020 is greater than that collected through May 2019 by about 5%. May reflected a significant increase in the use tax collections compared to May 2019. Although, year to date use taxes are still below year to date 2019. Collections compared to 2020 Budget is nearly exact at about 0.2% over budget collected through May.

Revenue Comparisons:

May 2020 revenue comparisons are attached for your review. Included is the monthly comparison to May 2019, a year to date comparison for Fiscal Year 2020 compared to year to date Fiscal Year 2019, and a year to date Fiscal Year 2020 compared to Fiscal Year 2020 Budget. The year to date comparison to budget is a recap of revenue provided in the Detail vs. Budget Report from the financial system.

Combined Franchise taxes continue to reflect a decrease across the board for May 2020 compared to May 2019. This month, telephone franchise reflects the largest decrease compared to May 2019 at 19.21%. Fiscal year to date combined numbers reflect a slight decrease of 1.11% compared to Fiscal year to date 2019. Fiscal year to date compared to budget reflects collection below budget projections by nearly 6%.

May actual compared to annual budget shows revenue collections meeting budget at 33.06% of budget remaining. The total Sales and Use tax reflects 34.4% budget remaining. Nearly right at budget as shown on the total line in the 2020 Actual to Budget chart.

Fiscal Year 2020 Budget projected an increase of 3% over 2019 budget. Because sales tax collections are received a couple of months after the sales take place, the current revenue does not reflect any decrease in revenue as a result of the current COVID-19 conditions. I am certain there will be an impact to sales tax revenue as a result of COVID-19. However, with the June collections received, it has not appeared to be much or any decline. The July collections will most likely reflect a decline, but still extremely difficult to project the impact. An amendment to the 2020 Budget will include any effect the COVID-19 has on sales tax revenue.

Prior-Year Comparative Income Statement

Attached for your review is a summary comparative income statement showing variances between May 2020 activity to May 2019. Additionally, it shows variances between Fiscal Year-to-Date (YTD) activities. General Fund year-to-date revenue through May 2020 reflects a decrease of 2.9% compared to year-to-date May 2019. Year-to-date expenditures reflect an increase of 0.82% compared to this time frame in 2019.

Property tax collection is up slightly this year compared to last year along with sales tax. Franchise Taxes are down compared to last year. The Lodging Tax continues to reflect an increase over last year by just over 80%. However, this is changing dramatically as most of the hotel occupancy is now below 20%. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from April lodging.

Total year-to-date of all funds reflects revenue exceeding expenditures or expense. There are several Funds that reflect expenditures or expense exceeding revenue collected. General Fund, General Obligation Debt, Vehicle and Equipment Replacement, and Neighborhood Improvement funds all currently reflect year-to-date expenditures exceeding revenue. Capital Improvement Transportation, Capital Improvement ½ Sales tax along with Water Pollution Control funds' revenue are currently exceeding expenditures for this period.

Please keep in mind this is just a snapshot in time and a comparison to the events that were taking place this time last year. This report continues to reflect the City in a good position with COVID-19 stages continuing. I am still anticipating the remainder of the year to most likely be difficult as well as budget development for Fiscal Year 2021. Although I am pleasantly surprised with the June receipts of Sales tax.

Budget Fiscal Year 2020:

Staff is taking necessary steps now to cut expenditures where possible with the anticipation of drop in revenue. The first two pay periods with furlough hours taken by several resulted in a salary and benefits savings of nearly \$32,700. Finance staff is using the financial system software to development a projection of Fiscal Year 2020. Departments have submitted reductions in expenses for 2020. Amendment for the 2020 budget will be presented to Council in part with the development of the 2021 Budget.

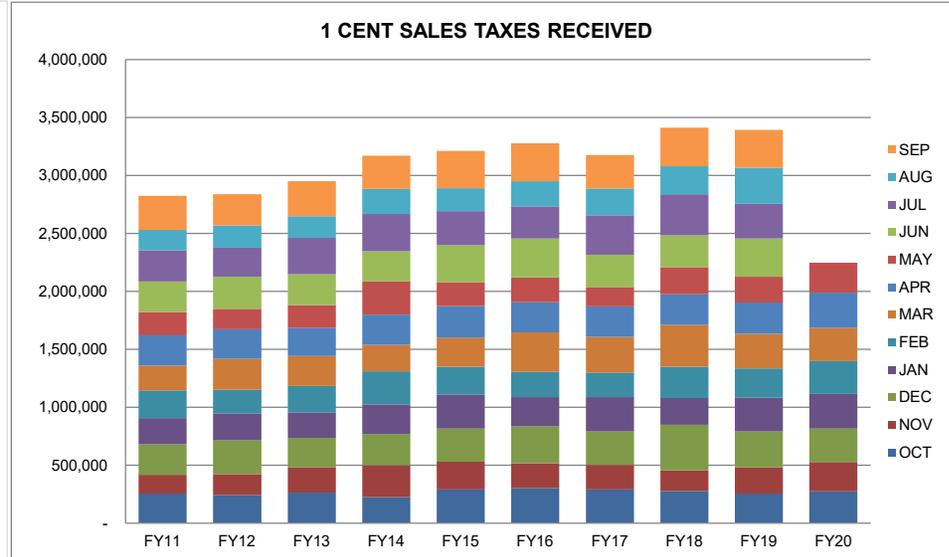
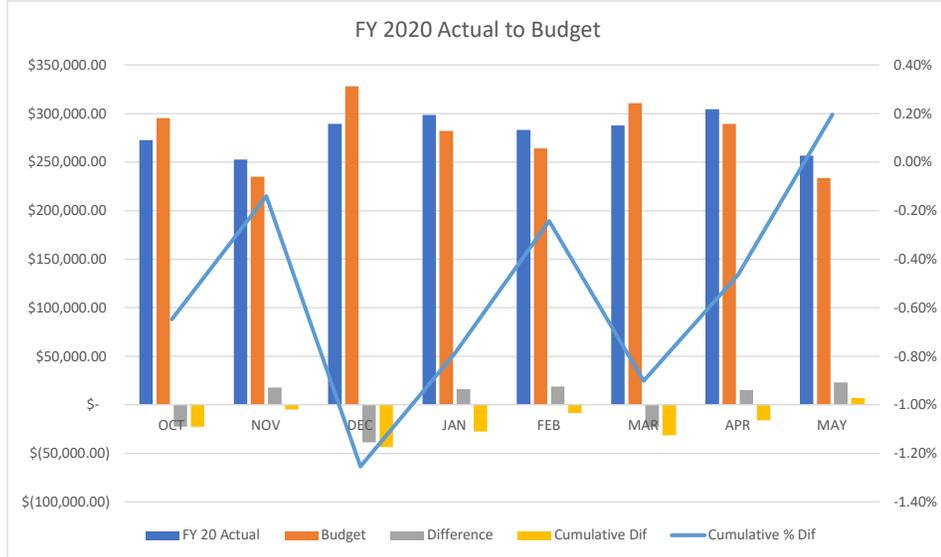
Attachments:

- Sales Tax Comparisons
- Revenue Comparisons
- Prior-Year Comparative Income Statement

CITY OF WARRENSBURG *1 CENT SALES TEN YEAR COMPARISON



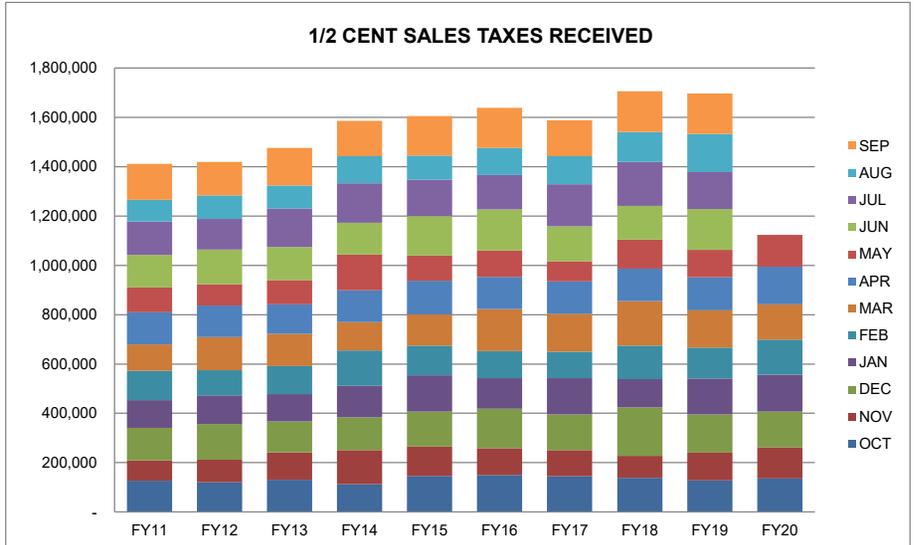
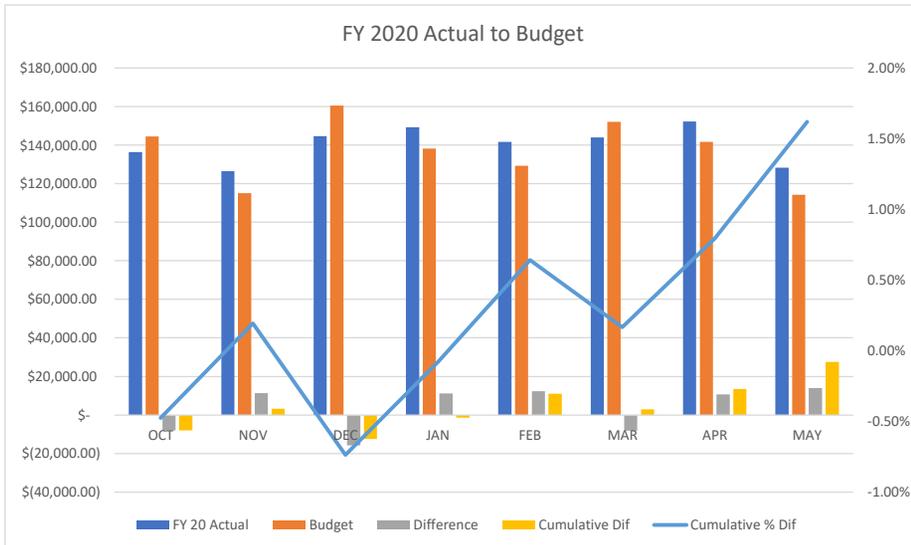
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 254,148.70	\$ 241,663.14	\$ 262,395.96	\$ 223,965.81	\$ 291,309.52	\$ 300,352.02	\$ 290,432.91	\$ 277,035.30	\$ 255,230.99	\$ 272,805.07	\$ 17,574.08	6.89%	OCT
NOV	\$ 163,749.90	\$ 182,051.90	\$ 220,033.60	\$ 276,423.19	\$ 238,145.41	\$ 216,601.32	\$ 211,424.44	\$ 177,540.63	\$ 224,863.87	\$ 252,813.76	\$ 27,949.89	12.43%	NOV
DEC	\$ 264,186.78	\$ 289,597.56	\$ 252,544.84	\$ 267,827.30	\$ 285,374.94	\$ 319,019.14	\$ 288,310.36	\$ 394,139.78	\$ 310,872.00	\$ 289,360.40	\$ (21,511.60)	-6.92%	DEC
JAN	\$ 224,848.38	\$ 233,058.35	\$ 220,025.84	\$ 255,013.31	\$ 294,539.60	\$ 250,241.32	\$ 296,111.08	\$ 229,462.01	\$ 292,370.18	\$ 298,640.41	\$ 6,270.23	2.14%	JAN
FEB	\$ 237,079.09	\$ 203,878.27	\$ 229,347.32	\$ 285,929.58	\$ 238,250.72	\$ 219,096.17	\$ 213,215.16	\$ 269,203.71	\$ 250,206.62	\$ 283,194.65	\$ 32,988.03	13.18%	FEB
MAR	\$ 214,440.24	\$ 267,574.99	\$ 258,746.18	\$ 229,349.91	\$ 253,219.95	\$ 339,600.73	\$ 307,664.21	\$ 363,836.04	\$ 301,978.15	\$ 287,995.37	\$ (13,982.78)	-4.63%	MAR
APR	\$ 260,881.61	\$ 254,868.76	\$ 241,309.70	\$ 259,439.94	\$ 273,340.61	\$ 261,812.55	\$ 264,157.95	\$ 263,457.37	\$ 266,940.73	\$ 304,660.70	\$ 37,719.97	14.13%	APR
MAY	\$ 201,427.79	\$ 174,935.23	\$ 196,492.75	\$ 288,104.51	\$ 205,450.09	\$ 214,086.04	\$ 161,834.43	\$ 233,179.18	\$ 223,472.98	\$ 256,519.11	\$ 33,046.13	14.79%	MAY
JUN	\$ 263,698.84	\$ 279,936.42	\$ 267,505.55	\$ 258,915.52	\$ 319,728.73	\$ 334,068.59	\$ 283,382.60	\$ 275,050.27	\$ 330,656.99				JUN
JUL	\$ 270,375.74	\$ 249,964.18	\$ 312,893.75	\$ 321,626.49	\$ 294,159.03	\$ 278,860.86	\$ 341,411.81	\$ 354,778.37	\$ 299,913.52				JUL
AUG	\$ 175,320.92	\$ 190,637.98	\$ 186,223.91	\$ 218,005.63	\$ 195,901.22	\$ 217,673.85	\$ 228,583.89	\$ 243,192.76	\$ 309,680.96				AUG
SEP	\$ 294,001.64	\$ 269,733.79	\$ 303,619.30	\$ 286,494.71	\$ 320,967.17	\$ 325,860.80	\$ 289,997.56	\$ 331,796.69	\$ 327,373.20				SEP
TOTAL	\$ 2,824,159.63	\$ 2,837,900.57	\$ 2,951,138.70	\$ 3,171,095.90	\$ 3,210,386.99	\$ 3,277,273.39	\$ 3,176,526.40	\$ 3,412,672.11	\$ 3,393,560.19	\$ 2,245,989.47	\$ 120,053.95	5.65%	TOTAL



CITY OF WARRENSBURG *1/2 CENT SALES TEN YEAR COMPARISON



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 127,074.32	\$ 120,831.68	\$ 131,197.84	\$ 111,983.09	\$ 145,654.68	\$ 150,176.28	\$ 145,216.65	\$ 138,517.76	\$ 127,615.00	\$ 136,402.77	\$ 8,787.77	6.89%	OCT
NOV	\$ 81,875.07	\$ 91,025.98	\$ 110,016.80	\$ 138,211.48	\$ 119,072.69	\$ 108,300.84	\$ 105,712.23	\$ 88,769.99	\$ 112,432.06	\$ 126,406.61	\$ 13,974.55	12.43%	NOV
DEC	\$ 132,093.33	\$ 144,798.86	\$ 126,272.31	\$ 133,913.51	\$ 142,687.52	\$ 159,509.74	\$ 144,155.35	\$ 197,069.71	\$ 155,435.62	\$ 144,680.41	\$ (10,755.21)	-6.92%	DEC
JAN	\$ 112,424.01	\$ 116,528.87	\$ 110,013.12	\$ 127,506.60	\$ 147,270.08	\$ 125,120.62	\$ 148,055.79	\$ 114,731.10	\$ 146,185.47	\$ 149,320.16	\$ 3,134.69	2.14%	JAN
FEB	\$ 118,539.57	\$ 101,939.20	\$ 114,673.58	\$ 142,964.83	\$ 119,125.33	\$ 109,548.28	\$ 106,607.60	\$ 134,601.87	\$ 125,103.08	\$ 141,597.20	\$ 16,494.12	13.18%	FEB
MAR	\$ 107,220.13	\$ 133,791.41	\$ 129,373.00	\$ 114,669.70	\$ 126,605.69	\$ 169,800.49	\$ 153,829.54	\$ 181,918.09	\$ 150,989.42	\$ 143,997.60	\$ (6,991.82)	-4.63%	MAR
APR	\$ 130,434.75	\$ 127,424.88	\$ 120,648.44	\$ 129,717.13	\$ 136,670.24	\$ 130,906.51	\$ 132,079.16	\$ 131,728.51	\$ 133,470.43	\$ 152,330.50	\$ 18,860.07	14.13%	APR
MAY	\$ 100,714.08	\$ 87,466.47	\$ 98,246.54	\$ 144,052.54	\$ 102,725.05	\$ 107,034.41	\$ 80,917.38	\$ 116,589.61	\$ 111,736.23	\$ 128,259.80	\$ 16,523.57	14.79%	MAY
JUN	\$ 131,831.01	\$ 139,953.69	\$ 133,753.04	\$ 129,451.06	\$ 159,864.25	\$ 167,028.61	\$ 141,291.28	\$ 137,525.10	\$ 165,328.46				JUN
JUL	\$ 135,187.91	\$ 124,982.01	\$ 156,445.40	\$ 160,813.34	\$ 147,079.69	\$ 139,430.42	\$ 170,695.02	\$ 177,389.18	\$ 149,956.62				JUL
AUG	\$ 87,660.41	\$ 95,319.04	\$ 93,111.83	\$ 109,002.66	\$ 97,950.67	\$ 108,836.84	\$ 114,281.02	\$ 121,596.73	\$ 154,840.48				AUG
SEP	\$ 147,000.95	\$ 134,867.11	\$ 151,804.17	\$ 143,247.57	\$ 160,483.47	\$ 162,930.65	\$ 144,998.94	\$ 165,898.45	\$ 163,687.09				SEP
TOTAL	\$ 1,412,055.54	\$ 1,418,929.20	\$ 1,475,556.07	\$ 1,585,533.51	\$ 1,605,189.36	\$ 1,638,623.69	\$ 1,587,839.96	\$ 1,706,336.10	\$ 1,696,779.96	\$ 1,122,995.05	\$ 60,027.74	5.65%	TOTAL

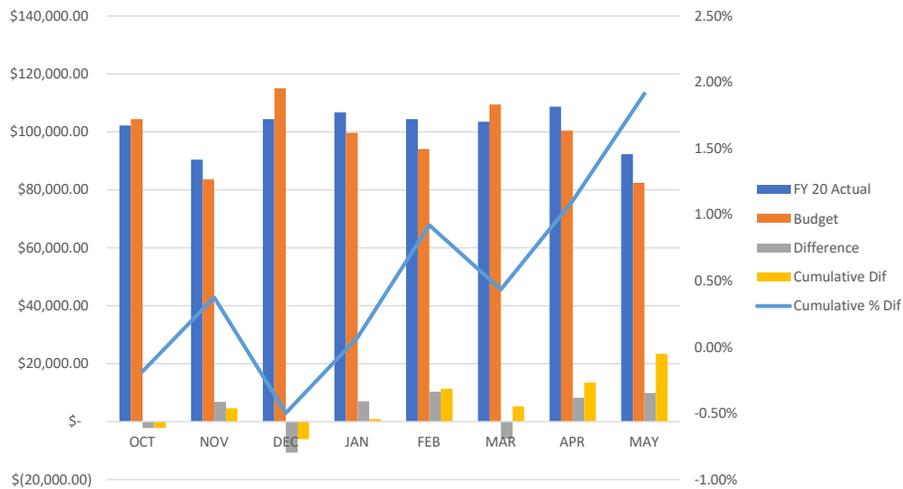


CITY OF WARRENSBURG *3/8 CENT SALES TEN YEAR COMPARISON

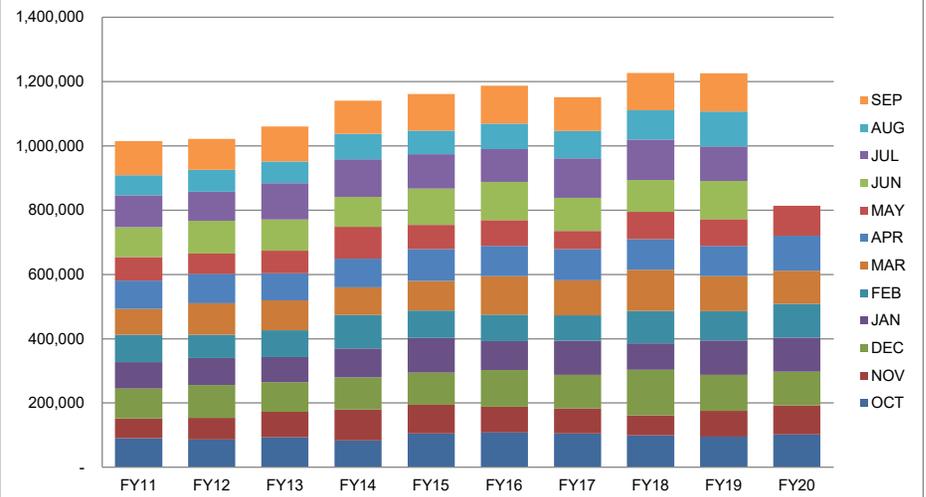


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 90,814.07	\$ 86,189.33	\$ 93,465.69	\$ 83,936.23	\$ 105,422.83	\$ 107,993.82	\$ 105,377.24	\$ 99,242.10	\$ 95,187.99	\$ 102,214.37	\$ 7,026.38	7.38%	OCT
NOV	\$ 61,217.93	\$ 67,637.85	\$ 78,992.03	\$ 95,992.27	\$ 88,737.16	\$ 80,964.79	\$ 78,354.36	\$ 62,317.52	\$ 80,365.11	\$ 90,462.83	\$ 10,097.72	12.56%	NOV
DEC	\$ 93,118.23	\$ 102,057.84	\$ 91,997.57	\$ 100,103.74	\$ 100,560.75	\$ 113,408.87	\$ 104,098.29	\$ 141,643.09	\$ 112,288.75	\$ 104,462.03	\$ (7,826.72)	-6.97%	DEC
JAN	\$ 82,384.34	\$ 84,469.04	\$ 78,689.20	\$ 90,220.18	\$ 107,726.80	\$ 90,666.80	\$ 105,762.86	\$ 82,643.20	\$ 106,763.75	\$ 106,744.46	\$ (19.29)	-0.02%	JAN
FEB	\$ 84,465.41	\$ 72,484.04	\$ 83,486.85	\$ 103,219.69	\$ 85,148.34	\$ 82,150.10	\$ 79,204.48	\$ 100,682.66	\$ 91,262.55	\$ 104,477.05	\$ 13,214.50	14.48%	FEB
MAR	\$ 80,414.64	\$ 97,609.07	\$ 92,583.73	\$ 85,991.73	\$ 91,879.55	\$ 119,713.66	\$ 108,704.25	\$ 127,429.96	\$ 108,917.98	\$ 103,563.12	\$ (5,354.86)	-4.92%	MAR
APR	\$ 87,948.83	\$ 91,179.39	\$ 84,330.44	\$ 89,923.49	\$ 99,288.84	\$ 93,822.27	\$ 97,331.52	\$ 95,571.47	\$ 93,935.98	\$ 108,681.88	\$ 14,745.90	15.70%	APR
MAY	\$ 73,916.39	\$ 63,071.14	\$ 70,707.30	\$ 98,496.17	\$ 74,867.23	\$ 80,275.00	\$ 56,525.77	\$ 84,712.82	\$ 83,571.09	\$ 92,402.04	\$ 8,830.95	10.57%	MAY
JUN	\$ 93,178.89	\$ 102,100.92	\$ 96,244.12	\$ 93,367.55	\$ 113,081.19	\$ 118,727.93	\$ 102,978.01	\$ 98,968.83	\$ 118,436.96				JUN
JUL	\$ 98,612.33	\$ 90,305.51	\$ 113,223.39	\$ 116,755.95	\$ 107,530.80	\$ 102,127.07	\$ 123,032.59	\$ 126,639.46	\$ 107,033.56				JUL
AUG	\$ 62,578.40	\$ 68,553.90	\$ 67,134.73	\$ 79,002.18	\$ 72,948.55	\$ 79,230.19	\$ 84,598.76	\$ 90,330.78	\$ 108,381.89				AUG
SEP	\$ 106,112.31	\$ 96,171.11	\$ 109,587.86	\$ 103,401.28	\$ 113,775.48	\$ 117,872.86	\$ 105,337.95	\$ 115,936.67	\$ 118,895.27				SEP
TOTAL	\$ 1,014,761.77	\$ 1,021,829.14	\$ 1,060,442.91	\$ 1,140,410.46	\$ 1,160,967.52	\$ 1,186,953.36	\$ 1,151,306.08	\$ 1,226,118.56	\$ 1,225,040.88	\$ 813,007.78	\$ 40,714.58	5.27%	TOTAL

FY 2020 Actual to Budget



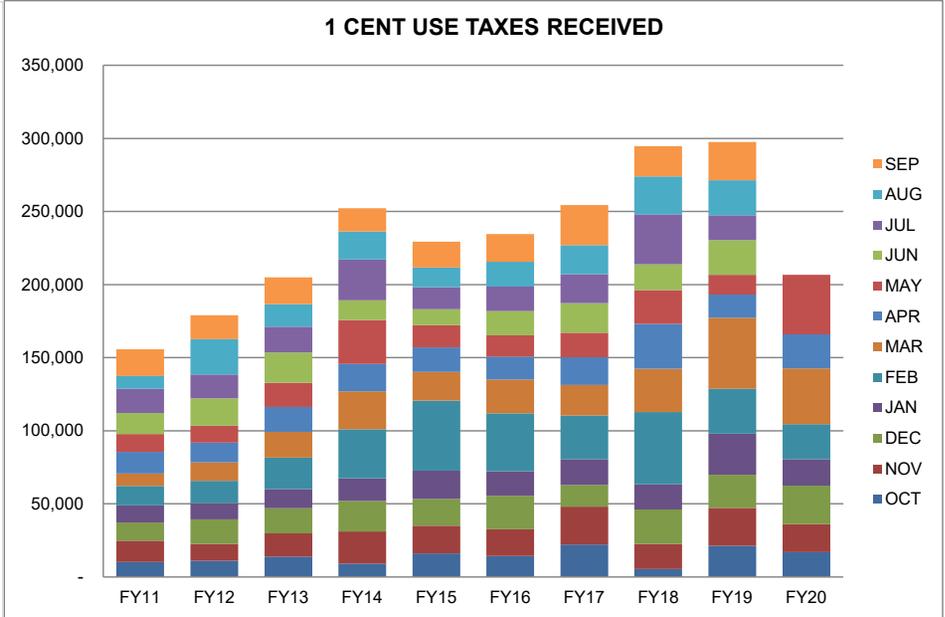
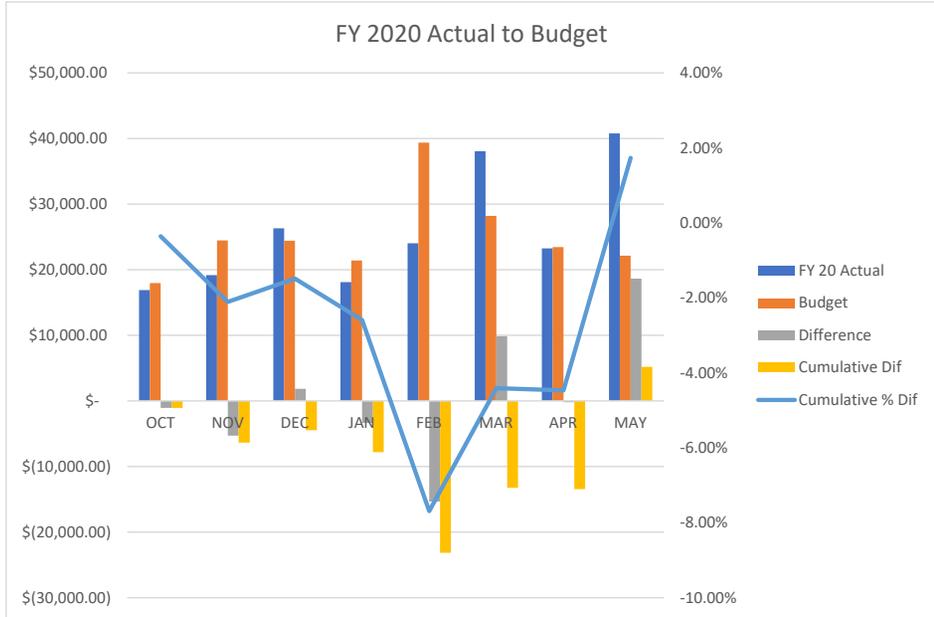
3/8 CENT SALES TAXES RECEIVED



CITY OF WARRENSBURG 1 CENT USE TEN YEAR COMPARISON



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 10,074.41	\$ 11,056.06	\$ 13,900.06	\$ 9,143.52	\$ 15,961.68	\$ 14,297.21	\$ 22,204.92	\$ 5,257.26	\$ 21,217.49	\$ 16,912.14	\$ (4,305.35)	-20.29%	OCT
NOV	\$ 14,619.51	\$ 11,525.73	\$ 15,955.74	\$ 21,934.11	\$ 19,083.78	\$ 18,292.66	\$ 25,830.18	\$ 17,327.71	\$ 25,983.82	\$ 19,195.17	\$ (6,788.65)	-26.13%	NOV
DEC	\$ 12,375.09	\$ 16,808.54	\$ 17,075.51	\$ 20,893.01	\$ 18,277.23	\$ 22,768.53	\$ 14,826.63	\$ 23,477.96	\$ 22,575.35	\$ 26,302.28	\$ 3,726.93	16.51%	DEC
JAN	\$ 11,830.11	\$ 10,964.18	\$ 13,072.57	\$ 15,384.22	\$ 19,412.67	\$ 16,908.80	\$ 17,578.20	\$ 17,230.49	\$ 28,100.11	\$ 18,103.13	\$ (9,996.98)	-35.58%	JAN
FEB	\$ 13,341.86	\$ 15,326.27	\$ 21,592.46	\$ 33,738.68	\$ 47,815.98	\$ 39,738.90	\$ 29,977.33	\$ 49,539.04	\$ 30,780.41	\$ 24,052.68	\$ (6,727.73)	-21.86%	FEB
MAR	\$ 8,503.10	\$ 12,687.35	\$ 17,579.43	\$ 25,803.07	\$ 19,731.46	\$ 23,052.54	\$ 20,953.42	\$ 29,507.54	\$ 48,533.97	\$ 38,085.61	\$ (10,448.36)	-21.53%	MAR
APR	\$ 14,813.61	\$ 13,464.09	\$ 17,199.63	\$ 18,897.80	\$ 16,811.78	\$ 15,592.06	\$ 18,874.61	\$ 30,779.50	\$ 15,976.62	\$ 23,279.45	\$ 7,302.83	45.71%	APR
MAY	\$ 12,252.52	\$ 11,539.63	\$ 16,520.19	\$ 30,031.20	\$ 15,257.19	\$ 14,694.11	\$ 16,758.71	\$ 23,208.09	\$ 13,624.85	\$ 40,807.72	\$ 27,182.87	199.51%	MAY
JUN	\$ 14,223.58	\$ 18,872.40	\$ 20,623.89	\$ 13,515.76	\$ 10,750.07	\$ 16,553.81	\$ 20,400.29	\$ 17,490.23	\$ 23,647.66				JUN
JUL	\$ 16,727.42	\$ 16,234.34	\$ 17,766.36	\$ 27,751.05	\$ 15,201.88	\$ 16,793.68	\$ 19,675.12	\$ 34,222.43	\$ 17,019.56				JUL
AUG	\$ 8,667.13	\$ 24,256.14	\$ 15,313.50	\$ 19,162.04	\$ 13,467.18	\$ 17,022.58	\$ 19,792.30	\$ 26,103.60	\$ 23,925.48				AUG
SEP	\$ 18,239.91	\$ 16,342.89	\$ 18,390.66	\$ 15,902.92	\$ 17,496.69	\$ 18,779.33	\$ 27,510.52	\$ 20,514.14	\$ 26,288.22				SEP
TOTAL	\$155,668.25	\$179,077.62	\$204,990.00	\$252,157.38	\$229,267.59	\$234,494.21	\$254,382.23	\$294,657.99	\$297,673.54	\$206,738.18	\$ (54.44)	-0.03%	TOTAL

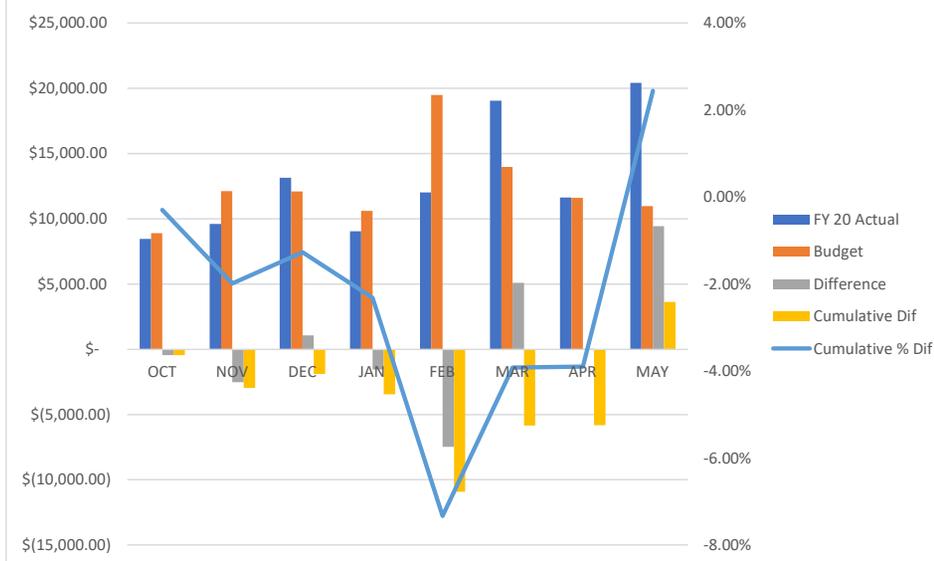


CITY OF WARRENSBURG 1/2 CENT USE TEN YEAR COMPARISON

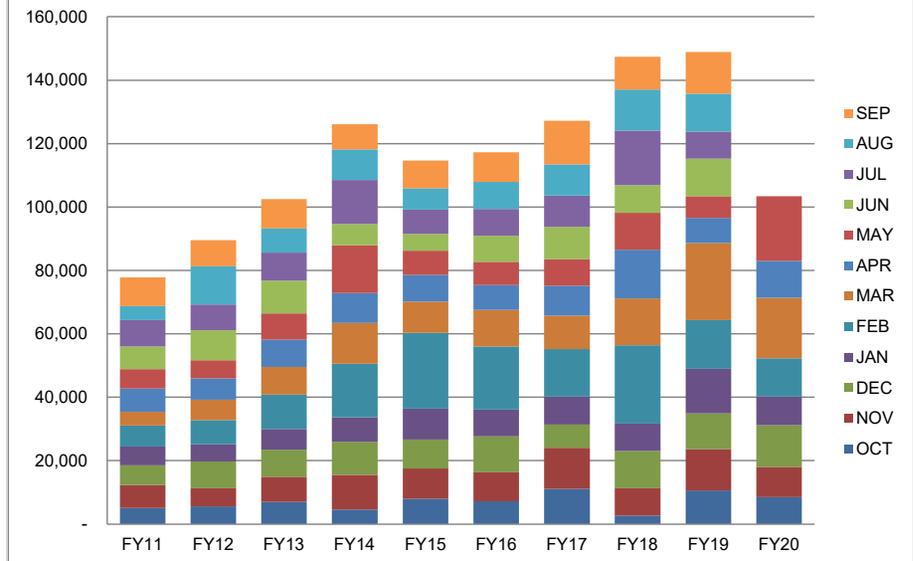


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 5,036.27	\$ 5,527.00	\$ 6,948.75	\$ 4,570.92	\$ 7,982.34	\$ 7,149.94	\$ 11,104.54	\$ 2,629.12	\$ 10,610.74	\$ 8,457.66	\$ (2,153.08)	-20.29%	OCT
NOV	\$ 7,308.41	\$ 5,761.80	\$ 7,976.39	\$ 10,965.03	\$ 9,543.68	\$ 9,148.04	\$ 12,917.51	\$ 8,665.48	\$ 12,994.35	\$ 9,599.39	\$ (3,394.96)	-26.13%	NOV
DEC	\$ 6,186.40	\$ 8,402.72	\$ 8,536.18	\$ 10,444.57	\$ 9,140.33	\$ 11,386.40	\$ 7,414.70	\$ 11,741.19	\$ 11,289.79	\$ 13,153.60	\$ 1,863.81	16.51%	DEC
JAN	\$ 5,913.96	\$ 5,481.08	\$ 6,535.08	\$ 7,690.69	\$ 9,708.15	\$ 8,455.98	\$ 8,790.75	\$ 8,616.86	\$ 14,052.69	\$ 9,053.27	\$ (4,999.42)	-35.58%	JAN
FEB	\$ 6,669.70	\$ 7,661.71	\$ 10,794.23	\$ 16,872.50	\$ 23,912.47	\$ 19,873.18	\$ 14,991.48	\$ 24,774.16	\$ 15,393.09	\$ 12,028.59	\$ (3,364.50)	-21.86%	FEB
MAR	\$ 4,250.77	\$ 6,342.50	\$ 8,788.09	\$ 12,903.96	\$ 9,867.58	\$ 11,528.43	\$ 10,478.67	\$ 14,756.54	\$ 24,271.54	\$ 19,046.38	\$ (5,225.16)	-21.53%	MAR
APR	\$ 7,405.44	\$ 6,730.80	\$ 8,598.23	\$ 9,450.67	\$ 8,407.47	\$ 7,797.49	\$ 9,439.07	\$ 15,392.63	\$ 7,989.81	\$ 11,641.90	\$ 3,652.09	45.71%	APR
MAY	\$ 6,125.13	\$ 5,768.75	\$ 8,258.57	\$ 15,018.42	\$ 7,630.03	\$ 7,348.43	\$ 8,380.93	\$ 11,606.22	\$ 6,813.70	\$ 20,407.69	\$ 13,593.99	199.51%	MAY
JUN	\$ 7,110.47	\$ 9,434.45	\$ 10,310.04	\$ 6,759.15	\$ 5,376.05	\$ 8,278.46	\$ 10,202.06	\$ 8,746.75	\$ 11,826.04				JUN
JUL	\$ 8,362.16	\$ 8,115.67	\$ 8,881.54	\$ 13,878.12	\$ 7,602.37	\$ 8,398.42	\$ 9,839.40	\$ 17,114.42	\$ 8,511.38				JUL
AUG	\$ 4,332.77	\$ 12,125.82	\$ 7,655.33	\$ 9,582.82	\$ 6,734.85	\$ 8,512.89	\$ 9,898.00	\$ 13,054.25	\$ 11,964.98				AUG
SEP	\$ 9,118.27	\$ 8,169.93	\$ 9,193.63	\$ 7,952.95	\$ 8,749.98	\$ 9,391.42	\$ 13,757.84	\$ 10,259.00	\$ 13,146.57				SEP
TOTAL	\$ 77,819.75	\$ 89,522.23	\$102,476.06	\$126,089.80	\$114,655.30	\$117,269.08	\$127,214.95	\$147,356.62	\$148,864.68	\$103,388.48	\$ (27.23)	-0.03%	TOTAL

FY 2020 Actual to Budget



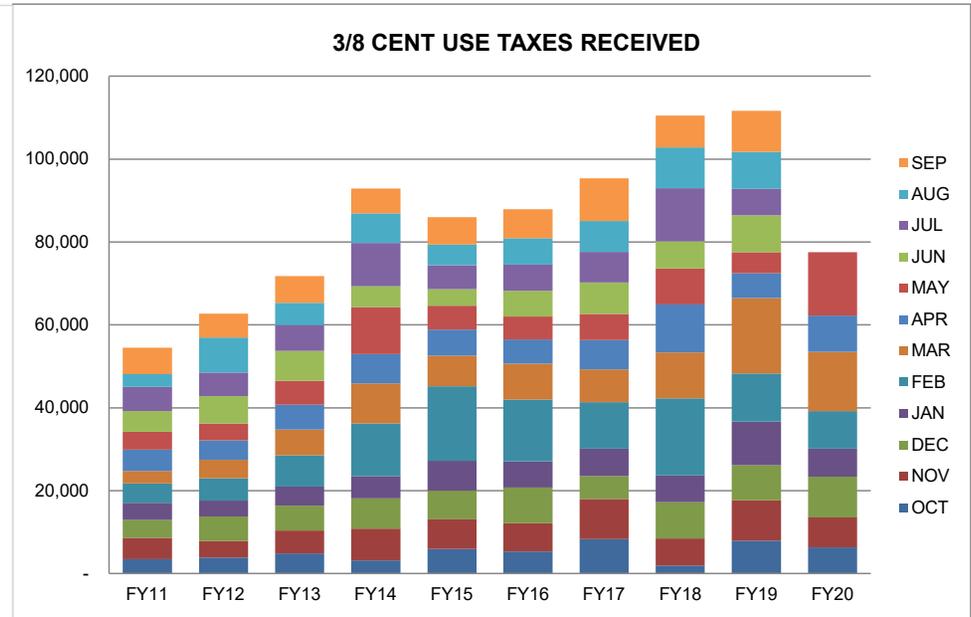
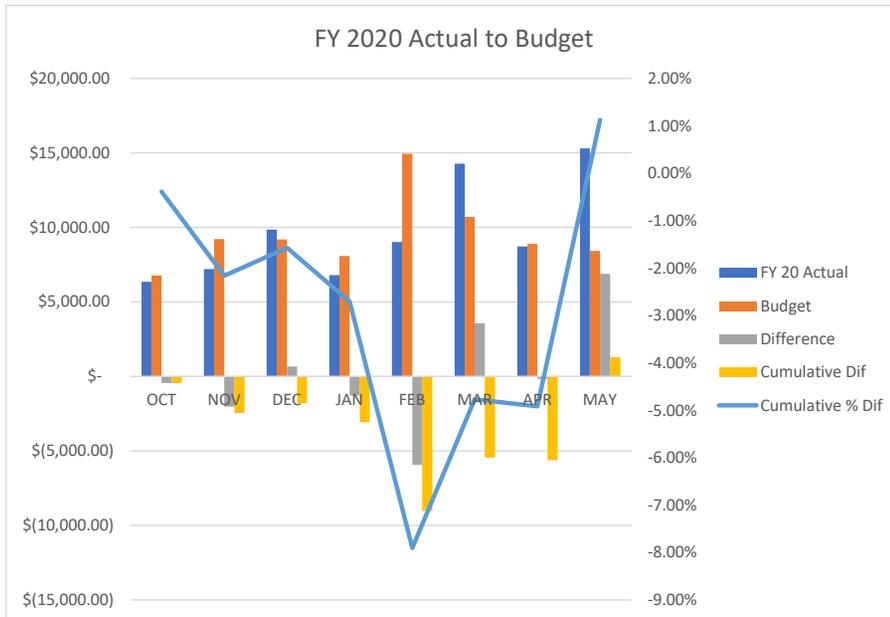
1/2 CENT USE TAXES RECEIVED



CITY OF WARRENSBURG 3/8 CENT USE TEN YEAR COMPARISON



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 3,528.37	\$ 3,872.18	\$ 4,868.24	\$ 3,202.35	\$ 5,986.01	\$ 5,361.79	\$ 8,327.37	\$ 1,971.59	\$ 7,957.06	\$ 6,342.45	\$ (1,614.61)	-20.29%	OCT
NOV	\$ 5,120.21	\$ 4,036.67	\$ 5,588.20	\$ 7,682.01	\$ 7,156.86	\$ 6,860.18	\$ 9,686.92	\$ 6,498.29	\$ 9,744.54	\$ 7,198.64	\$ (2,545.90)	-26.13%	NOV
DEC	\$ 4,334.14	\$ 5,886.88	\$ 5,980.38	\$ 7,317.38	\$ 6,854.39	\$ 8,538.73	\$ 5,560.33	\$ 8,804.79	\$ 8,466.29	\$ 9,863.97	\$ 1,397.68	16.51%	DEC
JAN	\$ 4,143.27	\$ 3,840.00	\$ 4,578.42	\$ 5,388.03	\$ 7,280.21	\$ 6,341.20	\$ 6,592.23	\$ 6,461.84	\$ 10,538.20	\$ 6,789.10	\$ (3,749.10)	-35.58%	JAN
FEB	\$ 4,672.74	\$ 5,367.74	\$ 7,562.35	\$ 12,652.80	\$ 17,932.11	\$ 14,903.02	\$ 11,242.20	\$ 18,578.30	\$ 11,543.38	\$ 9,020.32	\$ (2,523.06)	-21.86%	FEB
MAR	\$ 2,978.05	\$ 4,443.51	\$ 6,156.87	\$ 9,676.76	\$ 7,399.76	\$ 8,645.24	\$ 7,858.02	\$ 11,066.02	\$ 18,201.38	\$ 14,283.00	\$ (3,918.38)	-21.53%	MAR
APR	\$ 5,188.19	\$ 4,715.55	\$ 6,023.85	\$ 7,087.12	\$ 6,304.81	\$ 5,847.39	\$ 7,078.42	\$ 11,543.03	\$ 5,991.60	\$ 8,730.34	\$ 2,738.74	45.71%	APR
MAY	\$ 4,291.21	\$ 4,041.54	\$ 5,785.89	\$ 11,262.41	\$ 5,721.80	\$ 5,510.63	\$ 6,284.91	\$ 8,703.58	\$ 5,109.64	\$ 15,303.85	\$ 10,194.21	199.51%	MAY
JUN	\$ 4,981.54	\$ 6,609.71	\$ 7,223.13	\$ 5,068.72	\$ 4,031.53	\$ 6,208.07	\$ 7,650.59	\$ 6,559.25	\$ 8,868.43				JUN
JUL	\$ 5,858.47	\$ 5,685.78	\$ 6,222.33	\$ 10,407.29	\$ 5,701.06	\$ 6,298.02	\$ 7,378.63	\$ 12,834.21	\$ 6,382.74				JUL
AUG	\$ 3,035.50	\$ 8,495.26	\$ 5,363.27	\$ 7,186.22	\$ 5,050.51	\$ 6,383.87	\$ 7,422.58	\$ 9,789.46	\$ 8,972.62				AUG
SEP	\$ 6,388.19	\$ 5,723.79	\$ 6,440.98	\$ 5,963.97	\$ 6,561.67	\$ 7,042.69	\$ 10,317.09	\$ 7,693.28	\$ 9,858.70				SEP
TOTAL	\$54,519.88	\$62,718.61	\$71,793.91	\$92,895.06	\$85,980.72	\$87,940.83	\$95,399.29	\$110,503.64	\$111,634.58	\$ 77,531.67	\$ (20.42)	-0.03%	TOTAL

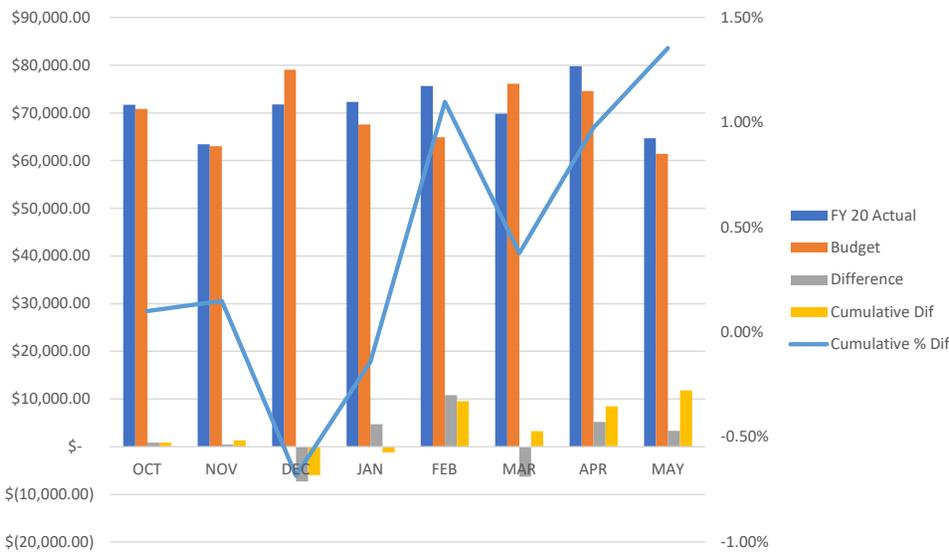


CITY OF WARRENSBURG LAW ENFORCEMENT TEN YEAR COMPARISON

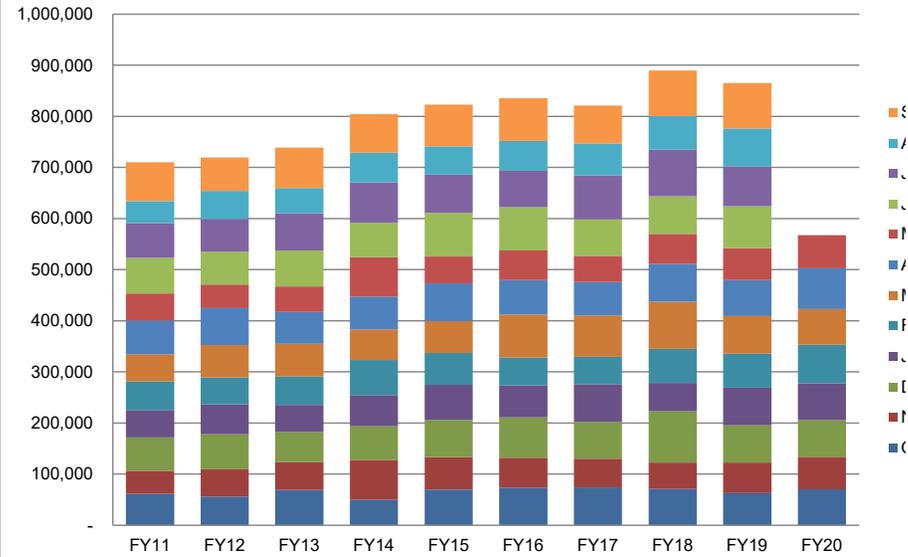


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 61,672.18	\$ 55,646.53	\$ 68,648.72	\$ 49,734.02	\$ 69,740.56	\$ 73,177.08	\$ 74,169.96	\$ 70,492.57	\$ 62,332.51	\$ 70,043.58	\$ 7,711.07	12.37%	OCT
NOV	\$ 44,374.74	\$ 53,633.60	\$ 55,212.92	\$ 77,887.02	\$ 63,532.50	\$ 58,894.22	\$ 55,595.27	\$ 52,280.94	\$ 59,911.16	\$ 63,444.87	\$ 3,533.71	5.90%	NOV
DEC	\$ 65,879.76	\$ 68,590.40	\$ 58,370.64	\$ 65,709.45	\$ 72,535.63	\$ 79,184.98	\$ 72,791.45	\$ 100,119.52	\$ 73,344.67	\$ 71,772.51	\$ (1,572.16)	-2.14%	DEC
JAN	\$ 53,637.12	\$ 58,621.47	\$ 53,269.01	\$ 61,204.89	\$ 68,952.60	\$ 62,138.58	\$ 73,293.44	\$ 55,325.38	\$ 73,118.12	\$ 72,310.87	\$ (807.25)	-1.10%	JAN
FEB	\$ 56,141.64	\$ 52,660.81	\$ 55,330.96	\$ 68,707.24	\$ 61,982.30	\$ 54,930.81	\$ 53,749.36	\$ 66,673.84	\$ 66,817.69	\$ 75,654.69	\$ 8,837.00	13.23%	FEB
MAR	\$ 52,714.05	\$ 63,526.08	\$ 64,281.82	\$ 59,850.51	\$ 62,673.10	\$ 83,803.95	\$ 80,502.75	\$ 92,142.87	\$ 73,811.27	\$ 69,821.52	\$ (3,989.75)	-5.41%	MAR
APR	\$ 65,714.41	\$ 72,355.32	\$ 62,409.29	\$ 64,069.15	\$ 73,651.81	\$ 67,565.62	\$ 65,452.50	\$ 74,151.28	\$ 70,352.26	\$ 79,816.54	\$ 9,464.28	13.45%	APR
MAY	\$ 53,515.81	\$ 45,732.81	\$ 49,808.18	\$ 77,051.67	\$ 52,566.73	\$ 57,599.71	\$ 51,343.45	\$ 58,958.71	\$ 61,991.69	\$ 64,713.00	\$ 2,721.31	4.39%	MAY
JUN	\$ 69,490.44	\$ 64,469.03	\$ 70,162.15	\$ 67,583.98	\$ 85,528.20	\$ 84,711.15	\$ 71,905.69	\$ 73,249.53	\$ 82,790.48				JUN
JUL	\$ 68,118.27	\$ 63,953.45	\$ 73,007.64	\$ 78,859.70	\$ 74,596.87	\$ 71,509.19	\$ 85,628.15	\$ 91,680.94	\$ 77,897.41				JUL
AUG	\$ 42,789.13	\$ 55,074.31	\$ 48,900.29	\$ 58,419.92	\$ 55,602.98	\$ 58,375.82	\$ 62,219.29	\$ 65,662.95	\$ 73,962.21				AUG
SEP	\$ 76,405.13	\$ 65,179.62	\$ 79,282.17	\$ 75,385.36	\$ 81,916.16	\$ 83,389.29	\$ 74,742.70	\$ 89,108.85	\$ 89,310.51				SEP
TOTAL	\$710,452.68	\$719,443.43	\$738,683.79	\$804,462.91	\$823,279.44	\$835,280.40	\$821,394.01	\$889,847.38	\$865,639.98	\$ 567,577.58	\$ 25,898.21	4.78%	TOTAL

FY 2020 Actual to Budget



LAW ENFORCEMENT SALES TAXES RECEIVED

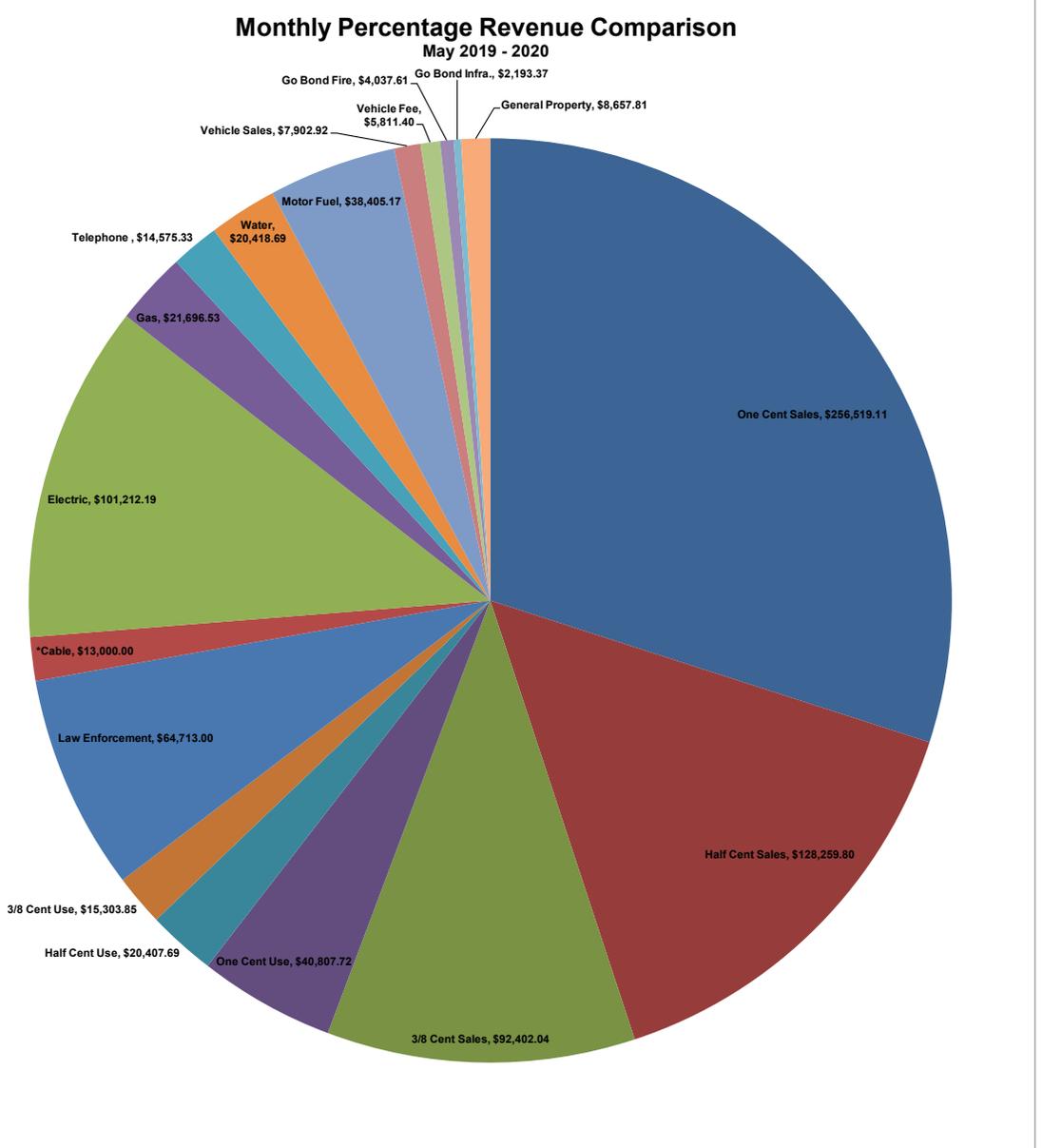
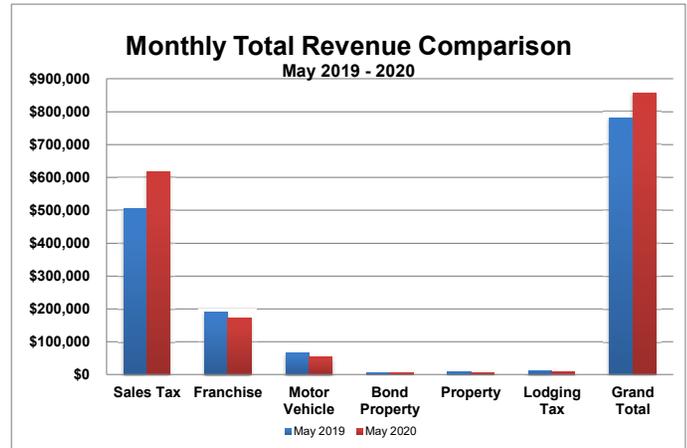




CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/04/2020

	May 2019	May 2020	Difference	%
Sales Tax				
One Cent Sales	\$223,472.98	\$256,519.11	\$33,046.13	14.79%
Half Cent Sales	\$111,736.23	\$128,259.80	\$16,523.57	14.79%
3/8 Cent Sales	\$83,571.09	\$92,402.04	\$8,830.95	10.57%
One Cent Use	\$13,624.85	\$40,807.72	\$27,182.87	199.51%
Half Cent Use	\$6,813.70	\$20,407.69	\$13,593.99	199.51%
3/8 Cent Use	\$5,109.64	\$15,303.85	\$10,194.21	199.51%
Law Enforcement	\$61,991.69	\$64,713.00	\$2,721.31	4.39%
Total	\$506,320.18	\$618,413.21	\$112,093.03	22.14%
Franchise				
*Cable	\$13,218.33	\$13,000.00	(\$218.33)	-1.65%
Electric	\$110,298.39	\$101,212.19	(\$9,086.20)	-8.24%
Gas	\$25,540.86	\$21,696.53	(\$3,844.33)	-15.05%
Telephone	\$18,041.11	\$14,575.33	(\$3,465.78)	-19.21%
Water	\$21,910.93	\$20,418.69	(\$1,492.24)	-6.81%
Total	\$189,009.62	\$170,902.74	(\$18,106.88)	-9.58%
Motor Vehicle				
Motor Fuel	\$42,724.85	\$38,405.17	(\$4,319.68)	-10.11%
Vehicle Sales	\$13,738.25	\$7,902.92	(\$5,835.33)	-42.48%
Vehicle Fee	\$9,161.90	\$5,811.40	(\$3,350.50)	-36.57%
Total	\$65,625.00	\$52,119.49	(\$13,505.51)	-20.58%
Bond Property				
Go Bond Fire	\$1,187.21	\$923.91	(\$263.30)	-22.18%
Go Bond Infra.	\$3,816.03	\$2,969.71	(\$846.32)	-22.18%
Total	\$5,003.24	\$3,893.62	(\$1,109.62)	-22.18%
Property				
General Property	\$5,095.25	\$4,037.61	(\$1,057.64)	-20.76%
Parks Property	\$2,767.96	\$2,193.37	(\$574.59)	-20.76%
Total	\$7,863.21	\$6,230.98	(\$1,632.23)	-20.76%
Lodging Tax				
	\$11,226.30	\$8,657.81	(\$2,568.49)	-22.88%
Grand Total	\$780,044.31	\$856,324.23	\$76,279.92	9.78%

*Estimated

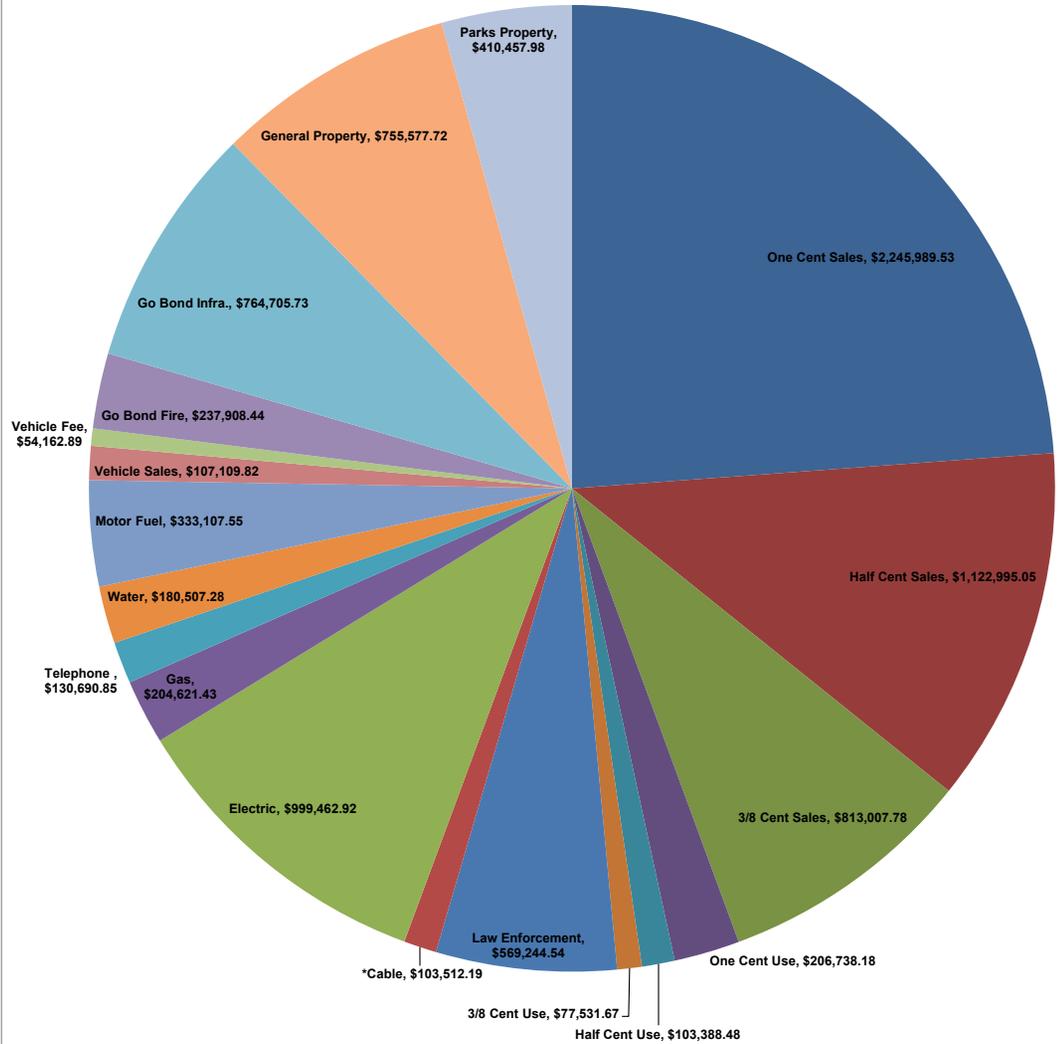




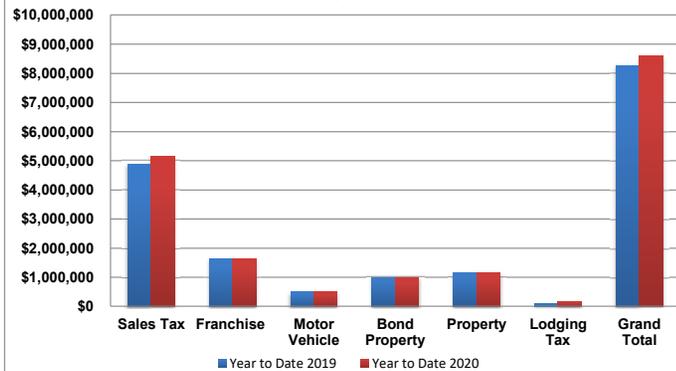
CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/04/2020

	Year to Date 2019	Year to Date 2020	Difference	%
Sales Tax				
One Cent Sales	\$2,125,935.52	\$2,245,989.53	\$120,054.01	5.65%
Half Cent Sales	\$1,062,967.31	\$1,122,995.05	\$60,027.74	5.65%
3/8 Cent Sales	\$772,293.20	\$813,007.78	\$40,714.58	5.27%
One Cent Use	\$206,792.62	\$206,738.18	(\$54.44)	-0.03%
Half Cent Use	\$103,415.71	\$103,388.48	(\$27.23)	-0.03%
3/8 Cent Use	\$77,552.09	\$77,531.67	(\$20.42)	-0.03%
Law Enforcement	\$541,679.37	\$569,244.54	\$27,565.17	5.09%
Total	\$4,890,635.82	\$5,138,895.23	\$248,259.41	5.08%
2020 Adj. Feb.				
Franchise				
*Cable	\$105,890.60	\$103,512.19	(\$2,378.41)	-2.25%
Electric	\$941,789.90	\$999,462.92	\$57,673.02	6.12%
Gas	\$243,774.12	\$204,621.43	(\$39,152.69)	-16.06%
Telephone	\$157,516.38	\$130,690.85	(\$26,825.53)	-17.03%
Water	\$187,993.11	\$180,507.28	(\$7,485.83)	-3.98%
Total	\$1,636,964.11	\$1,618,794.67	(\$18,169.44)	-1.11%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$335,413.45	\$333,107.55	(\$2,305.90)	-0.69%
Vehicle Sales	\$103,919.09	\$107,109.82	\$3,190.73	3.07%
Vehicle Fee	\$55,889.17	\$54,162.89	(\$1,726.28)	-3.09%
Total	\$495,221.71	\$494,380.26	(\$841.45)	-0.17%
Bond Property				
Go Bond Fire	\$235,481.18	\$237,908.44	\$2,427.26	1.03%
Go Bond Infra.	\$756,903.77	\$764,705.73	\$7,801.96	1.03%
Total	\$992,384.95	\$1,002,614.17	\$10,229.22	1.03%
Property				
General Property	\$751,011.44	\$755,577.72	\$4,566.28	0.61%
Parks Property	\$407,977.41	\$410,457.98	\$2,480.57	0.61%
Total	\$1,158,988.85	\$1,166,035.70	\$7,046.85	0.61%
Lodging Tax	\$86,787.64	\$164,844.60	\$78,056.96	89.94%
Grand Total	\$8,268,598.13	\$8,582,950.46	\$314,352.33	3.80%
*Estimated				

**Revenue Comparison Percentage
FYTD - May 2019 & 2020**



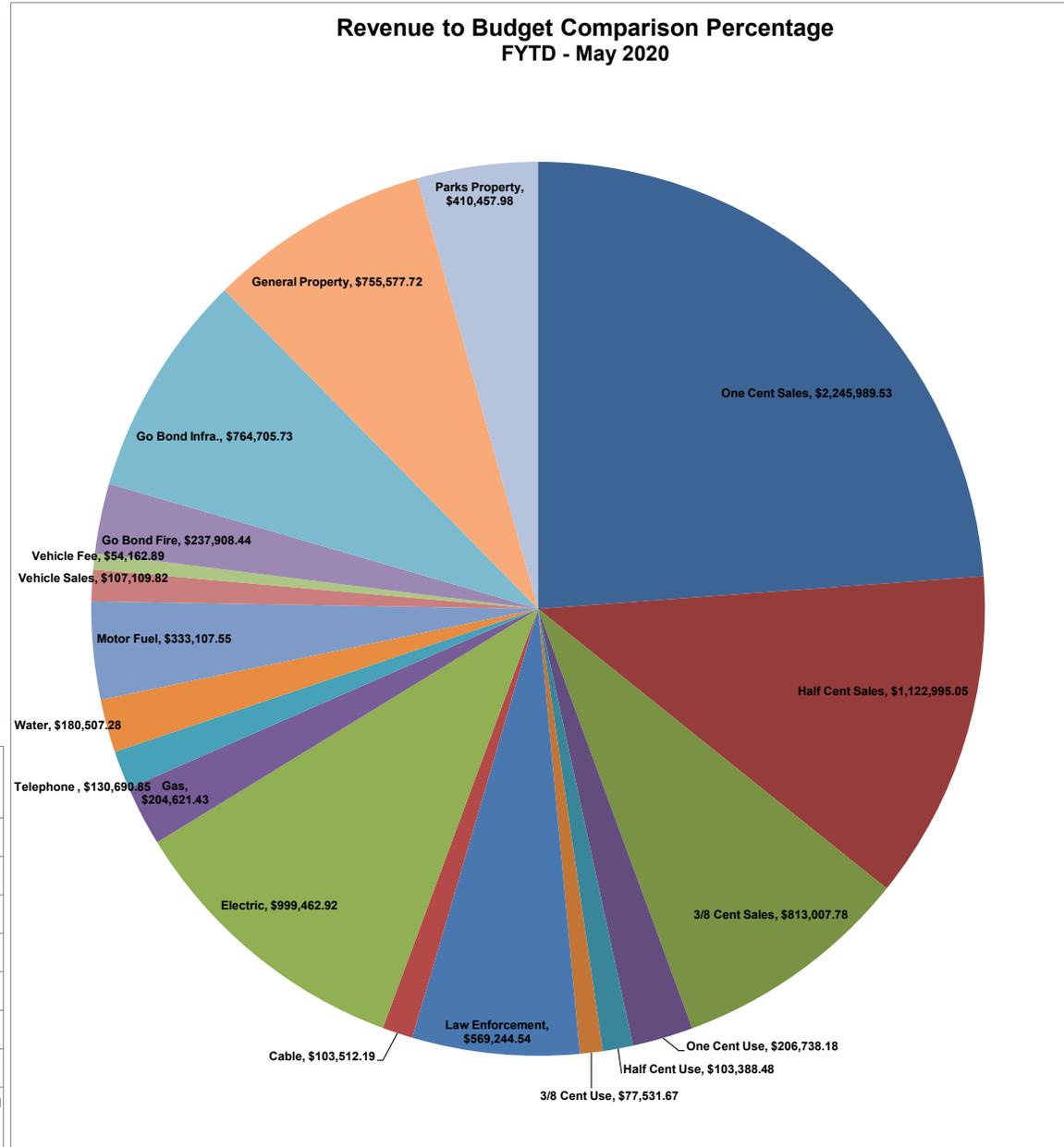
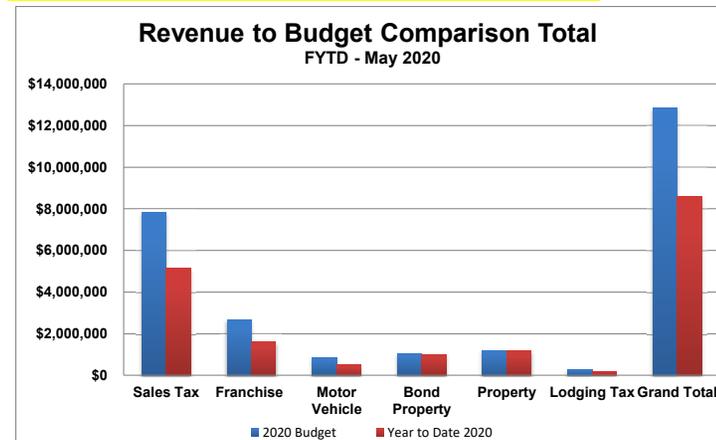
**Revenue Comparison Total
FYTD - May 2019 & 2020**





CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/04/2020

	2020 Budget	Year to Date 2020	Difference	% Remaining
Sales Tax				
One Cent Sales	\$3,475,000.00	\$2,245,989.53	(\$1,229,010.47)	35.37%
Half Cent Sales	\$1,700,000.00	\$1,122,995.05	(\$577,004.95)	33.94%
3/8 Cent Sales	\$1,225,000.00	\$813,007.78	(\$411,992.22)	33.63%
One Cent Use	\$301,000.00	\$206,738.18	(\$94,261.82)	31.32%
Half Cent Use	\$149,000.00	\$103,388.48	(\$45,611.52)	30.61%
3/8 Cent Use	\$114,000.00	\$77,531.67	(\$36,468.33)	31.99%
Law Enforcement	\$870,000.00	\$569,244.54	(\$300,755.46)	34.57%
Total	\$7,834,000.00	\$5,138,895.23	(\$2,695,104.77)	34.40%
2020 Adj. Feb.				
Franchise				
Cable	\$163,000.00	\$103,512.19	(\$59,487.81)	36.50%
Electric	\$1,671,000.00	\$999,462.92	(\$671,537.08)	40.19%
Gas	\$267,000.00	\$204,621.43	(\$62,378.57)	23.36%
Telephone	\$276,000.00	\$130,690.85	(\$145,309.15)	52.65%
Water	\$276,000.00	\$180,507.28	(\$95,492.72)	34.60%
Total	\$2,653,000.00	\$1,618,794.67	(\$1,034,205.33)	38.98%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$580,000.00	\$333,107.55	(\$246,892.45)	42.57%
Vehicle Sales	\$180,000.00	\$107,109.82	(\$72,890.18)	40.49%
Vehicle Fee	\$86,000.00	\$54,162.89	(\$31,837.11)	37.02%
Total	\$846,000.00	\$494,380.26	(\$351,619.74)	41.56%
Bond Property				
Go Bond Fire	\$252,000.00	\$237,908.44	(\$14,091.56)	5.59%
Go Bond Infra.	\$798,000.00	\$764,705.73	(\$33,294.27)	4.17%
Total	\$1,050,000.00	\$1,002,614.17	(\$47,385.83)	4.51%
Property				
General Property	\$775,000.00	\$755,577.72	(\$19,422.28)	2.51%
Parks Property	\$425,000.00	\$410,457.98	(\$14,542.02)	3.42%
Total	\$1,200,000.00	\$1,166,035.70	(\$33,964.30)	2.83%
Lodging Tax	\$288,000.00	\$164,844.60	(\$123,155.40)	42.76%
Grand Total	\$12,821,000.00	\$8,582,950.46	(\$4,238,049.54)	33.06%





Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	724,251.07	659,992.82	-64,258.25	-8.87%	6,865,071.15	6,666,281.92	-198,789.23	-2.90%
Revenue Total:	724,251.07	659,992.82	-64,258.25	-8.87%	6,865,071.15	6,666,281.92	-198,789.23	-2.90%
Expense								
601 - LEGISLATIVE	30,806.19	29,675.00	1,131.19	3.67%	70,052.75	84,878.02	-14,825.27	-21.16%
602 - CITY CLERK	5,062.09	5,251.11	-189.02	-3.73%	50,593.91	49,093.99	1,499.92	2.96%
603 - CITY MANAGER	14,809.82	14,535.84	273.98	1.85%	129,813.03	137,311.93	-7,498.90	-5.78%
604 - MUNICIPAL COURT	10,030.20	11,606.00	-1,575.80	-15.71%	99,036.75	98,709.99	326.76	0.33%
605 - LEGAL	0.00	37.50	-37.50	0.00%	5,698.36	5,012.50	685.86	12.04%
610 - HUMAN RESOURCES	8,594.46	16,208.31	-7,613.85	-88.59%	92,501.60	121,978.77	-29,477.17	-31.87%
611 - GENERAL	13,867.88	40,603.53	-26,735.65	-192.79%	363,844.23	333,113.22	30,731.01	8.45%
612 - FINANCE	37,112.56	33,628.77	3,483.79	9.39%	329,003.31	328,798.38	204.93	0.06%
613 - INFORMATION TECHNOLOGY	48,321.09	16,671.08	31,650.01	65.50%	397,299.36	423,879.88	-26,580.52	-6.69%
614 - BUILDINGS & GROUNDS	20,621.38	10,895.70	9,725.68	47.16%	110,074.40	113,886.52	-3,812.12	-3.46%
620 - EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00%	12,943.52	16,897.45	-3,953.93	-30.55%
621 - FIRE PROTECTION	143,147.84	134,587.12	8,560.72	5.98%	1,445,466.07	1,354,983.22	90,482.85	6.26%
622 - LAW ENFORCEMENT	197,243.84	167,467.56	29,776.28	15.10%	1,911,402.73	1,826,380.50	85,022.23	4.45%
623 - ANIMAL CONTROL	24,850.63	17,657.27	7,193.36	28.95%	193,369.95	175,883.78	17,486.17	9.04%
624 - ANIMAL CONTROL DONATION	0.00	0.00	0.00	0.00%	27,559.89	0.00	27,559.89	100.00%
640 - GRAPHIC INFORMATION SYSTEMS	0.00	4,156.25	-4,156.25	0.00%	0.00	37,726.55	-37,726.55	0.00%
641 - COMMUNITY DEVELOPMENT	35,131.77	33,431.28	1,700.49	4.84%	310,508.39	292,154.83	18,353.56	5.91%
642 - ECONOMIC DEVELOPMENT	27,700.08	18,333.33	9,366.75	33.81%	166,001.15	125,820.24	40,180.91	24.21%
643 - STREET MAINTENANCE	100,288.85	85,502.75	14,786.10	14.74%	1,344,914.81	906,709.25	438,205.56	32.58%
644 - CEMETERY	13,640.96	10,560.80	3,080.16	22.58%	56,296.72	52,736.45	3,560.27	6.32%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	48,223.86	619,958.45	-571,734.59	-1,185.58%
Expense Total:	731,229.64	650,809.20	80,420.44	11.00%	7,164,604.79	7,105,913.92	58,690.87	0.82%
Fund 110 Surplus (Deficit):	-6,978.57	9,183.62	16,162.19	231.60%	-299,533.64	-439,632.00	-140,098.36	-46.77%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	67,028.92	52,119.49	-14,909.43	-22.24%	841,035.07	498,997.92	-342,037.15	-40.67%
Revenue Total:	67,028.92	52,119.49	-14,909.43	-22.24%	841,035.07	498,997.92	-342,037.15	-40.67%
Expense								
611 - GENERAL	101.08	129.26	-28.18	-27.88%	410.19	535.27	-125.08	-30.49%
680 - CAPITAL IMPROVEMENT	19,251.84	4,366.50	14,885.34	77.32%	246,427.41	59,376.70	187,050.71	75.90%
Expense Total:	19,352.92	4,495.76	14,857.16	76.77%	246,837.60	59,911.97	186,925.63	75.73%
Fund 210 Surplus (Deficit):	47,676.00	47,623.73	-52.27	-0.11%	594,197.47	439,085.95	-155,111.52	-26.10%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C								
Revenue								
	120,209.93	148,667.49	28,457.56	23.67%	1,174,918.99	1,230,866.61	55,947.62	4.76%
Revenue Total:	120,209.93	148,667.49	28,457.56	23.67%	1,174,918.99	1,230,866.61	55,947.62	4.76%
Expense								
611 - GENERAL	121.03	74.29	46.74	38.62%	108,230.06	567.35	107,662.71	99.48%
680 - CAPITAL IMPROVEMENT	0.00	27,971.00	-27,971.00	0.00%	11,722.81	457,203.54	-445,480.73	-3,800.12%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	601,925.06	614,932.94	-13,007.88	-2.16%
Expense Total:	121.03	28,045.29	-27,924.26	-23,072.18%	721,877.93	1,072,703.83	-350,825.90	-48.60%
Fund 215 Surplus (Deficit):	120,088.90	120,622.20	533.30	0.44%	453,041.06	158,162.78	-294,878.28	-65.09%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	6,967.67	3,893.62	-3,074.05	-44.12%	1,059,768.63	1,048,810.67	-10,957.96	-1.03%
Revenue Total:	6,967.67	3,893.62	-3,074.05	-44.12%	1,059,768.63	1,048,810.67	-10,957.96	-1.03%
Expense								
680 - CAPITAL IMPROVEMENT	26,778.75	0.00	26,778.75	100.00%	907,707.96	402,552.25	505,155.71	55.65%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	919,725.00	948,850.00	-29,125.00	-3.17%
Expense Total:	26,778.75	0.00	26,778.75	100.00%	1,827,432.96	1,351,402.25	476,030.71	26.05%
Fund 225 Surplus (Deficit):	-19,811.08	3,893.62	23,704.70	119.65%	-767,664.33	-302,591.58	465,072.75	60.58%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	68.60	0.00	-68.60	-100.00%	27,323.71	2,655.00	-24,668.71	-90.28%
Revenue Total:	68.60	0.00	-68.60	-100.00%	27,323.71	2,655.00	-24,668.71	-90.28%
Expense								
611 - GENERAL	4.68	0.00	4.68	100.00%	25.16	62.00	-36.84	-146.42%
622 - LAW ENFORCEMENT	0.00	1.28	-1.28	0.00%	0.00	75,653.55	-75,653.55	0.00%
643 - STREET MAINTENANCE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Expense Total:	4.68	1.28	3.40	72.65%	25.16	75,715.55	-75,690.39	-300,836.21%
Fund 250 Surplus (Deficit):	63.92	-1.28	-65.20	-102.00%	27,298.55	-73,060.55	-100,359.10	-367.64%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 310 - DEBT SERVICE								
Revenue								
	0.00	0.00	0.00	0.00%	1,649,366.71	1,739,997.92	90,631.21	5.49%
Revenue Total:	0.00	0.00	0.00	0.00%	1,649,366.71	1,739,997.92	90,631.21	5.49%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,649,366.71	1,739,997.92	-90,631.21	-5.49%
Expense Total:	0.00	0.00	0.00	0.00%	1,649,366.71	1,739,997.92	-90,631.21	-5.49%
Fund 310 Surplus (Deficit):	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT								
Revenue								
	0.00	0.00	0.00	0.00%	67,571.52	583,282.80	515,711.28	763.21%
Revenue Total:	0.00	0.00	0.00	0.00%	67,571.52	583,282.80	515,711.28	763.21%
Expense								
691 - RUSSELL AVENUE	0.00	0.00	0.00	0.00%	7,964.88	8,768.00	-803.12	-10.08%
692 - HAWTHORNE DEVELOPMENT	0.00	0.00	0.00	0.00%	205,843.75	911,970.46	-706,126.71	-343.04%
Expense Total:	0.00	0.00	0.00	0.00%	213,808.63	920,738.46	-706,929.83	-330.64%
Fund 410 Surplus (Deficit):	0.00	0.00	0.00	0.00%	-146,237.11	-337,455.66	-191,218.55	-130.76%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	181,139.47	102,937.24	-78,202.23	-43.17%	1,892,188.24	1,614,765.89	-277,422.35	-14.66%
Revenue Total:	181,139.47	102,937.24	-78,202.23	-43.17%	1,892,188.24	1,614,765.89	-277,422.35	-14.66%
Expense								
611 - GENERAL	39,544.02	22,543.08	17,000.94	42.99%	546,811.41	290,369.06	256,442.35	46.90%
631 - MAINTENANCE	40,948.52	19,400.17	21,548.35	52.62%	270,003.62	229,860.75	40,142.87	14.87%
632 - RECREATION PROGRAMS	168,769.88	14,423.59	154,346.29	91.45%	488,238.48	295,107.06	193,131.42	39.56%
633 - COMMUNITY CENTER	26,402.78	15,799.37	10,603.41	40.16%	256,804.88	209,350.23	47,454.65	18.48%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	78,974.50	75,815.25	3,159.25	4.00%
Expense Total:	275,665.20	72,166.21	203,498.99	73.82%	1,640,832.89	1,100,502.35	540,330.54	32.93%
Fund 430 Surplus (Deficit):	-94,525.73	30,771.03	125,296.76	132.55%	251,355.35	514,263.54	262,908.19	104.60%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 440 - TAX INCREMENTAL FINANCING								
Revenue								
	0.00	0.00	0.00	0.00%	147,187.14	146,173.32	-1,013.82	-0.69%
Revenue Total:	0.00	0.00	0.00	0.00%	147,187.14	146,173.32	-1,013.82	-0.69%
Expense								
693 - KEYSTONE TIF	0.00	0.00	0.00	0.00%	142,855.66	141,834.63	1,021.03	0.71%
Expense Total:	0.00	0.00	0.00	0.00%	142,855.66	141,834.63	1,021.03	0.71%
Fund 440 Surplus (Deficit):	0.00	0.00	0.00	0.00%	4,331.48	4,338.69	7.21	0.17%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	501,042.61	371,879.45	-129,163.16	-25.78%	3,282,377.65	3,285,558.98	3,181.33	0.10%
Revenue Total:	501,042.61	371,879.45	-129,163.16	-25.78%	3,282,377.65	3,285,558.98	3,181.33	0.10%
Expense								
611 - GENERAL	33,533.25	38,915.88	-5,382.63	-16.05%	778,275.30	860,683.12	-82,407.82	-10.59%
612 - FINANCE	4,536.13	253.29	4,282.84	94.42%	38,388.15	48,906.88	-10,518.73	-27.40%
671 - PLANTS	105,015.56	85,172.72	19,842.84	18.90%	756,893.08	623,323.48	133,569.60	17.65%
672 - COLLECTIONS	34,470.79	23,993.96	10,476.83	30.39%	206,642.47	215,544.10	-8,901.63	-4.31%
680 - CAPITAL IMPROVEMENT	66,839.04	62.50	66,776.54	99.91%	190,677.66	608,317.57	-417,639.91	-219.03%
Expense Total:	244,394.77	148,398.35	95,996.42	39.28%	1,970,876.66	2,356,775.15	-385,898.49	-19.58%
Fund 610 Surplus (Deficit):	256,647.84	223,481.10	-33,166.74	-12.92%	1,311,500.99	928,783.83	-382,717.16	-29.18%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	245.93	0.00	-245.93	-100.00%	2,400.79	1,238.94	-1,161.85	-48.39%
Revenue Total:	245.93	0.00	-245.93	-100.00%	2,400.79	1,238.94	-1,161.85	-48.39%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	41,600.00	1,600.00	40,000.00	96.15%
Expense Total:	0.00	0.00	0.00	0.00%	41,600.00	1,600.00	40,000.00	96.15%
Fund 710 Surplus (Deficit):	245.93	0.00	-245.93	-100.00%	-39,199.21	-361.06	38,838.15	99.08%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...								
	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN Revenue								
	66.42	0.00	-66.42	-100.00%	495.12	331.64	-163.48	-33.02%
Revenue Total:	66.42	0.00	-66.42	-100.00%	495.12	331.64	-163.48	-33.02%
Fund 720 Total:	66.42	0.00	-66.42	-100.00%	495.12	331.64	-163.48	-33.02%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	48.39	0.00	-48.39	-100.00%	360.68	240.78	-119.90	-33.24%
Revenue Total:	48.39	0.00	-48.39	-100.00%	360.68	240.78	-119.90	-33.24%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,000.00	0.00	1,000.00	100.00%
Expense Total:	0.00	0.00	0.00	0.00%	1,000.00	0.00	1,000.00	100.00%
Fund 730 Surplus (Deficit):	48.39	0.00	-48.39	-100.00%	-639.32	240.78	880.10	137.66%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY Revenue	55.38	0.00	-55.38	-100.00%	412.76	276.37	-136.39	-33.04%
Revenue Total:	55.38	0.00	-55.38	-100.00%	412.76	276.37	-136.39	-33.04%
Fund 740 Total:	55.38	0.00	-55.38	-100.00%	412.76	276.37	-136.39	-33.04%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL Revenue								
	37.34	0.00	-37.34	-100.00%	278.33	186.33	-92.00	-33.05%
Revenue Total:	37.34	0.00	-37.34	-100.00%	278.33	186.33	-92.00	-33.05%
Fund 750 Total:	37.34	0.00	-37.34	-100.00%	278.33	186.33	-92.00	-33.05%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	10,581.96	640.00	-9,941.96	-93.95%	15,448.99	1,178.62	-14,270.37	-92.37%
Revenue Total:	10,581.96	640.00	-9,941.96	-93.95%	15,448.99	1,178.62	-14,270.37	-92.37%
Expense								
611 - GENERAL	652.40	257.60	394.80	60.52%	2,184.94	7,598.02	-5,413.08	-247.75%
Expense Total:	652.40	257.60	394.80	60.52%	2,184.94	7,598.02	-5,413.08	-247.75%
Fund 810 Surplus (Deficit):	9,929.56	382.40	-9,547.16	-96.15%	13,264.05	-6,419.40	-19,683.45	-148.40%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	864.35	0.00	-864.35	-100.00%	1,868.30	223.67	-1,644.63	-88.03%
Revenue Total:	864.35	0.00	-864.35	-100.00%	1,868.30	223.67	-1,644.63	-88.03%
Expense								
611 - GENERAL	1,336.21	124.11	1,212.10	90.71%	6,184.64	472.45	5,712.19	92.36%
Expense Total:	1,336.21	124.11	1,212.10	90.71%	6,184.64	472.45	5,712.19	92.36%
Fund 820 Surplus (Deficit):	-471.86	-124.11	347.75	73.70%	-4,316.34	-248.78	4,067.56	94.24%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	1.82	0.00	-1.82	-100.00%	13.54	9.07	-4.47	-33.01%
Revenue Total:	1.82	0.00	-1.82	-100.00%	13.54	9.07	-4.47	-33.01%
Expense								
611 - GENERAL	0.15	0.17	-0.02	-13.33%	1.16	1.25	-0.09	-7.76%
Expense Total:	0.15	0.17	-0.02	-13.33%	1.16	1.25	-0.09	-7.76%
Fund 825 Surplus (Deficit):	1.67	-0.17	-1.84	-110.18%	12.38	7.82	-4.56	-36.83%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	12,629.22	26,034.74	13,405.52	106.15%	101,962.31	220,150.17	118,187.86	115.91%
Revenue Total:	12,629.22	26,034.74	13,405.52	106.15%	101,962.31	220,150.17	118,187.86	115.91%
Expense								
611 - GENERAL	27,971.26	7,755.03	20,216.23	72.28%	95,604.66	114,404.67	-18,800.01	-19.66%
Expense Total:	27,971.26	7,755.03	20,216.23	72.28%	95,604.66	114,404.67	-18,800.01	-19.66%
Fund 830 Surplus (Deficit):	-15,342.04	18,279.71	33,621.75	219.15%	6,357.65	105,745.50	99,387.85	1,563.28%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2020

Department...	2018-2019 May Activity	2019-2020 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	87,775.67	98,438.91	10,663.24	12.15%	717,507.26	790,909.41	73,402.15	10.23%
Revenue Total:	87,775.67	98,438.91	10,663.24	12.15%	717,507.26	790,909.41	73,402.15	10.23%
Expense								
611 - GENERAL	2,539.90	2,995.95	-456.05	-17.96%	22,501.94	32,109.35	-9,607.41	-42.70%
699 - SELF INSURANCE PREMIUM	72,107.60	0.00	72,107.60	100.00%	652,129.68	634,937.98	17,191.70	2.64%
Expense Total:	74,647.50	2,995.95	71,651.55	95.99%	674,631.62	667,047.33	7,584.29	1.12%
Fund 900 Surplus (Deficit):	13,128.17	95,442.96	82,314.79	627.01%	42,875.64	123,862.08	80,986.44	188.89%
Total Surplus (Deficit):	310,860.24	549,554.81	238,694.57	76.79%	1,447,830.88	1,115,516.28	-332,314.60	-22.95%

Fund Summary

Fund	2018-2019	2019-2020	May Variance		2018-2019	2019-2020	YTD Variance	
	May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	-6,978.57	9,183.62	16,162.19	231.60%	-299,533.64	-439,632.00	-140,098.36	-46.77%
210 - CAPITAL IMPROVEMENT ...	47,676.00	47,623.73	-52.27	-0.11%	594,197.47	439,085.95	-155,111.52	-26.10%
215 - CAPITAL IMPROVEMENT ...	120,088.90	120,622.20	533.30	0.44%	453,041.06	158,162.78	-294,878.28	-65.09%
225 - GENERAL OBLIGATION B...	-19,811.08	3,893.62	23,704.70	119.65%	-767,664.33	-302,591.58	465,072.75	60.58%
250 - VEHICLE AND EQUIPME...	63.92	-1.28	-65.20	-102.00%	27,298.55	-73,060.55	-100,359.10	-367.64%
310 - DEBT SERVICE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
410 - NEIGHBORHOOD IMPRO...	0.00	0.00	0.00	0.00%	-146,237.11	-337,455.66	-191,218.55	-130.76%
430 - PARK & RECREATION	-94,525.73	30,771.03	125,296.76	132.55%	251,355.35	514,263.54	262,908.19	104.60%
440 - TAX INCREMENTAL FINA...	0.00	0.00	0.00	0.00%	4,331.48	4,338.69	7.21	0.17%
610 - WATER POLLUTION CON...	256,647.84	223,481.10	-33,166.74	-12.92%	1,311,500.99	928,783.83	-382,717.16	-29.18%
710 - STEVENSON	245.93	0.00	-245.93	-100.00%	-39,199.21	-361.06	38,838.15	99.08%
720 - BROWN	66.42	0.00	-66.42	-100.00%	495.12	331.64	-163.48	-33.02%
730 - ANDERSON	48.39	0.00	-48.39	-100.00%	-639.32	240.78	880.10	137.66%
740 - CRISSEY	55.38	0.00	-55.38	-100.00%	412.76	276.37	-136.39	-33.04%
750 - TRICENTENNIAL	37.34	0.00	-37.34	-100.00%	278.33	186.33	-92.00	-33.05%
810 - CHILDREN'S MEMORIAL	9,929.56	382.40	-9,547.16	-96.15%	13,264.05	-6,419.40	-19,683.45	-148.40%
820 - ARTS COMMISSION	-471.86	-124.11	347.75	73.70%	-4,316.34	-248.78	4,067.56	94.24%
825 - PUBLIC ARTS FUND	1.67	-0.17	-1.84	-110.18%	12.38	7.82	-4.56	-36.83%
830 - WCVB TOURISM BUREAU	-15,342.04	18,279.71	33,621.75	219.15%	6,357.65	105,745.50	99,387.85	1,563.28%
900 - SELF INSURED	13,128.17	95,442.96	82,314.79	627.01%	42,875.64	123,862.08	80,986.44	188.89%
Total Surplus (Deficit):	310,860.24	549,554.81	238,694.57	76.79%	1,447,830.88	1,115,516.28	-332,314.60	-22.95%