



Director of Finance Report

July 13, 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.

Business Licenses, Dog Licenses, Billing:

Utility billing and Collections staff continue processing applications for business licenses and dog licenses daily. The recommendation to complete business license renewals by September 1 will provide a more accurate account of license revenue for Fiscal Year 2020.

Stall continues to hang notices for delinquent accounts and are waiting for Missouri American Water to resume shut off for customers. As stated last month, 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. These communications will continue until there is a more routine process for disconnection of services for non-payment. This week, American Water provided us notice that they will continue to suspend disconnect for non-pay and will notify the City as soon as there is a change.

Budget Fiscal Year 2021:

Budget development for Fiscal Year 2021 continues. Council heard initial proposals for revenue projections at the June 22nd meeting. That meeting also included the presentations from the Community partners requesting funding for their organizations. Council will hear recommendation on the Community funding at this meeting from the members selected to review the requests.

City Manager Stewart recently provided a brief update to Council on sales tax revenue. The Fiscal Year 2021 projections will now be a five percent (5%) decrease from 2020 budget. July sales tax receipts were slightly up again, so no revenue decrease has been recognized at this point. There are communities in the surrounding area that are seeing a decrease in sales tax revenue. Warrensburg has not, which seems unusual, although thankful. June receipts for fuel tax were down twenty-five and eight tenths percent (25.8%), vehicle sales tax were down thirty-nine and seven tenths percent (39.7%) and vehicle fees were down twenty-eight and six tenths percent (28.6%) compared to last year. Year-to-date comparison for these taxes combined is down about ten percent (10%).

Council also completed the Budget Retreat/Strategic Planning session that will be incorporated into the Fiscal Year 2021 budget and long-range planning processes.

Staff continues to work with departments for final review and proposal of the Fiscal Year 2021 budget. August meetings will include a review of the sewer rates and property tax rates. These will include public hearings and ordinances as part of the budget adoption. Budget presentation and adoption is also scheduled in August.

New Chart for Sales Tax Comparison

The last couple of months, Council has received the revised revenue reports include a chart comparing sales tax collections to budget in a column line chart for each of the sales tax collections for the Fiscal Year. Information was included back in April as to 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 monthly sales tax reports provided. 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 June.

The sales tax revenue received in June is for actual sales from April 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 for the fiscal year through June 2020 is greater than that collected through June 2019 by nearly five percent (5%). June reflected a significant increase in the use tax collections compared to June 2019. Year to date use taxes are now nearly eight percent (8%) greater than year to date 2019. Collections compared to 2020 Budget is now also nearly eight percent (8%) over budget collected through June.

Revenue Comparisons:

June 2020 revenue comparisons are attached for your review. Included is the monthly comparison to June 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 June 2020 compared to June 2019. This month, electric franchise reflects the largest decrease compared to June 2019 at 11.26%. Fiscal year to date combined numbers reflect a decrease of nearly 7.5% compared to Fiscal year to date 2019. Fiscal year to date compared to budget reflects collection below budget projections by nearly 8%.

June actual compared to annual budget shows revenue collections meeting budget at 25.24% of budget remaining. The total Sales and Use tax reflects 24.45% 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 because of the current COVID-19 conditions. I am still certain there will be an impact to sales tax revenue because of COVID-19. However, with the July collections received, it has not yet appeared. The July collections surprisingly did not reflect a decline as anticipated, which make projections still extremely difficult. 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 June 2020 activity to June 2019. Additionally, it shows variances between Fiscal Year-to-Date (YTD) activities. General Fund year-to-date revenue through June 2020 reflects a decrease of 2.9% compared to year-to-date June 2019. Year-to-date expenditures reflect an increase of 1.75% 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 continue to be down compared to last year. The Lodging Tax continues to reflect an increase over last year by nearly 69%. However, this is changing dramatically as most of the hotel occupancy is still below 20%. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from May lodging.

Total year-to-date of all funds still 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 continuing. I am still anticipating a decline in sales tax revenue, although I have been surprised the last couple of months. Fiscal Year 2021 budget development will anticipate a decline in sales tax revenue. Just not as much as presented at the June 22nd meeting.

Budget Fiscal Year 2020:

Staff continues to take necessary steps to cut expenditures where possible with the anticipation of drop in revenue. Furloughs continue through the end of September. Should revenue come in as projected for Fiscal Year 2020, then the savings provided will be available for Fiscal Year 2021. Additionally, Fiscal Year 2020 Budget anticipated reducing fund balance, so with the cuts implemented, this reduction will not be as large as originally planned. Anticipation is to present a budget amendment for Fiscal Year 2020 in the August or September Council meetings.

Attachments:

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

CITY OF WARRENSBURG *1 CENT SALES TEN YEAR COMPARISON

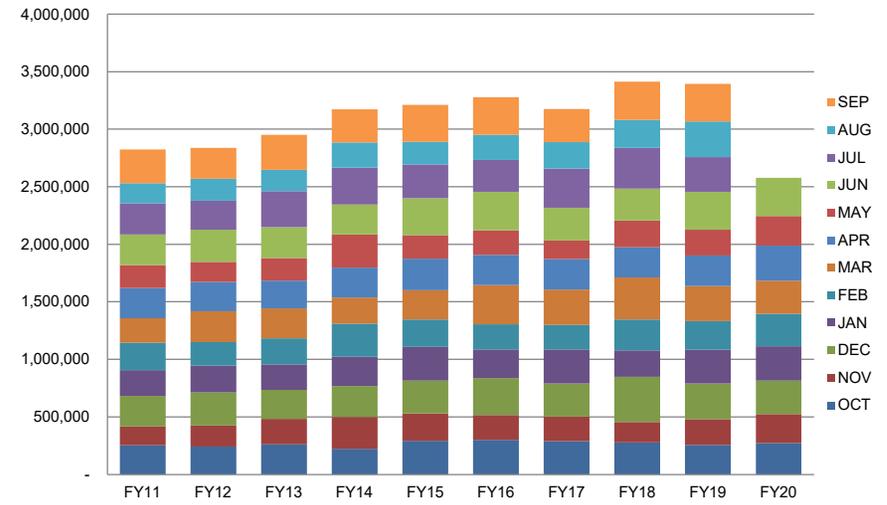


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 254,148.70	\$ 241,663.14	\$ 262,395.96	\$ 223,965.81	\$ 291,309.52	\$ 300,352.02	\$ 290,432.91	\$ 277,035.30	\$ 255,230.99	\$ 272,805.07	\$ 17,574.08	6.89%	OCT
NOV	\$ 163,749.90	\$ 182,051.90	\$ 220,033.60	\$ 276,423.19	\$ 238,145.41	\$ 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	\$ 332,114.88	\$ 1,457.89	0.44%	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	\$ 2,578,104.35	\$ 121,511.84	4.95%	TOTAL

FY 2020 Actual to Budget



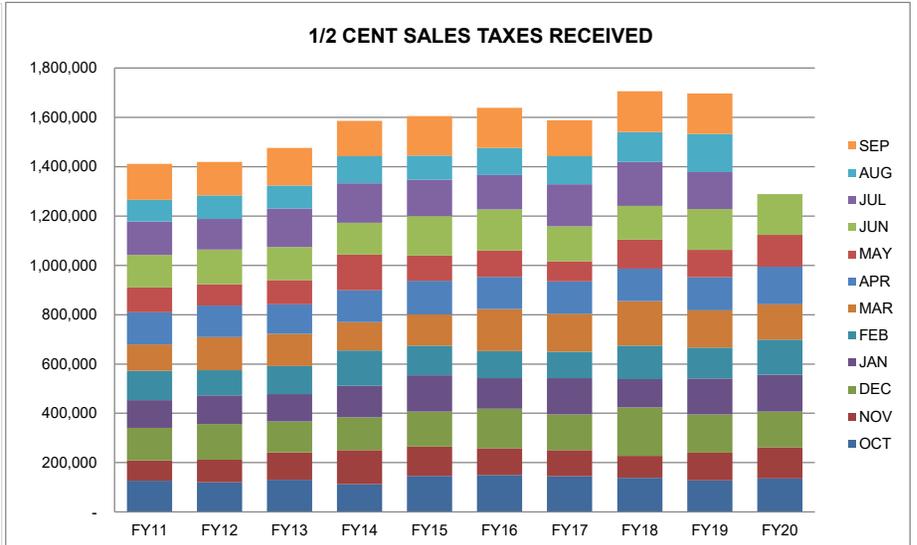
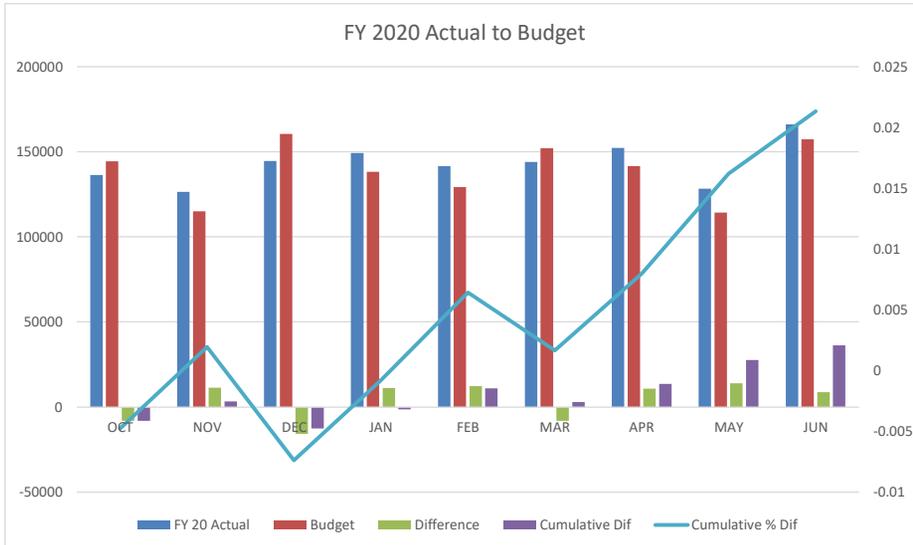
1 CENT SALES TAXES RECEIVED



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



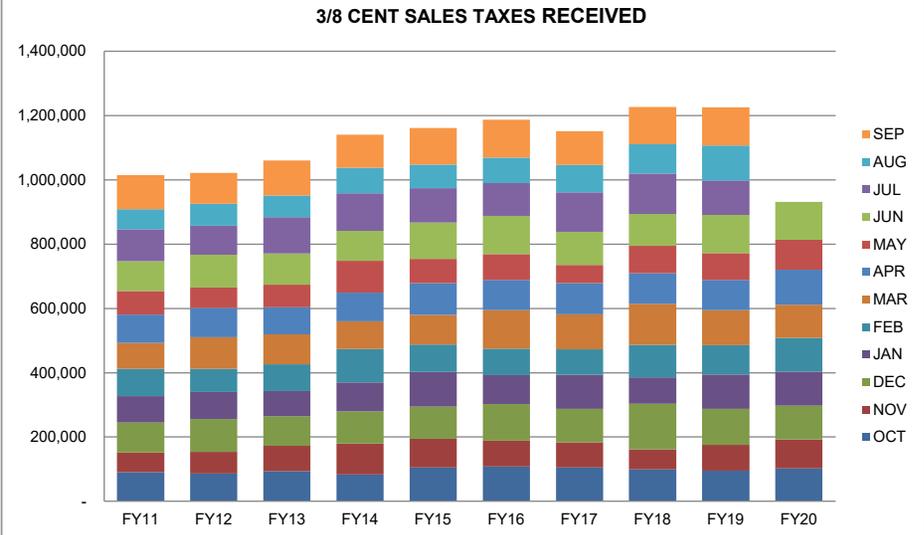
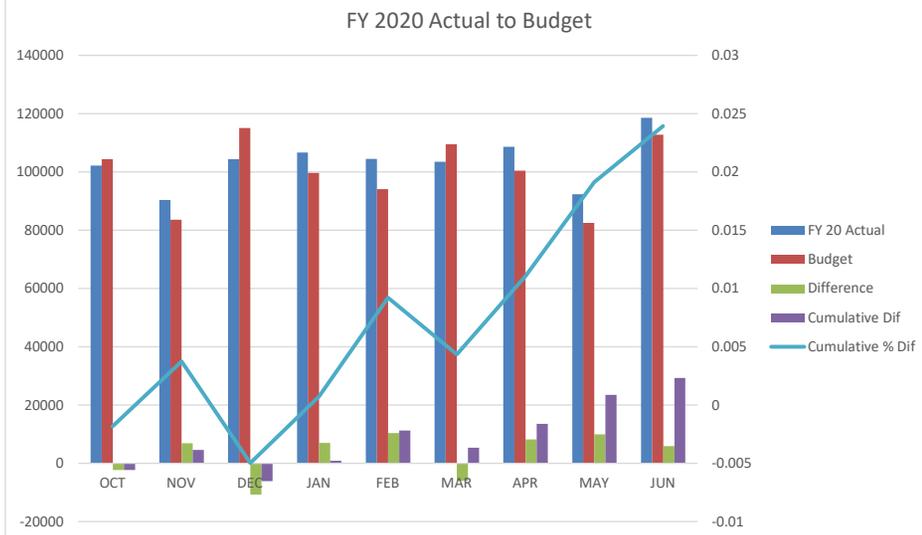
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 127,074.32	\$ 120,831.68	\$ 131,197.84	\$ 111,983.09	\$ 145,654.68	\$ 150,176.28	\$ 145,216.65	\$ 138,517.76	\$ 127,615.00	\$ 136,402.77	\$ 8,787.77	6.89%	OCT
NOV	\$ 81,875.07	\$ 91,025.98	\$ 110,016.80	\$ 138,211.48	\$ 119,072.69	\$ 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	\$ 166,057.35	\$ 728.89	0.44%	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	\$ 1,289,052.40	\$ 60,756.63	4.95%	TOTAL



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



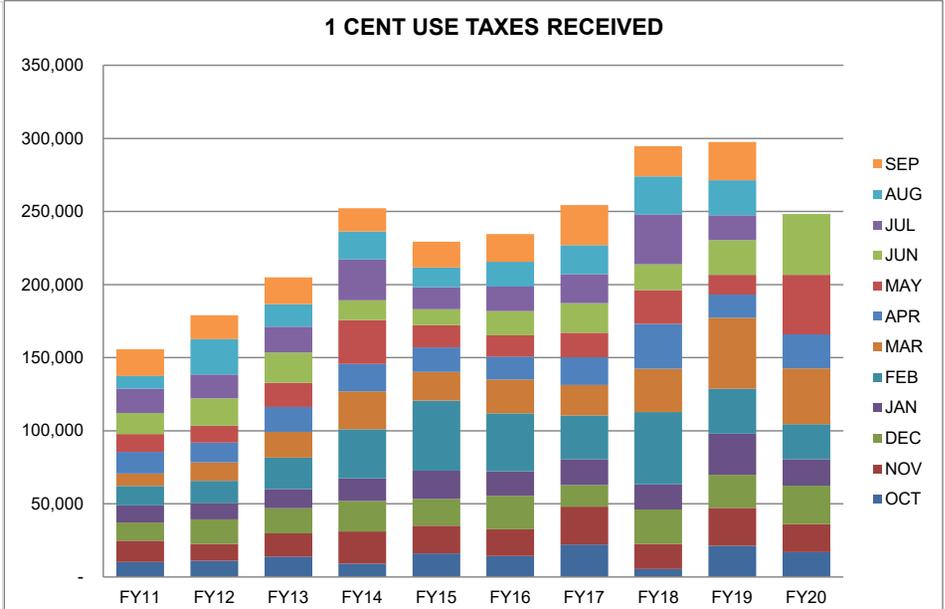
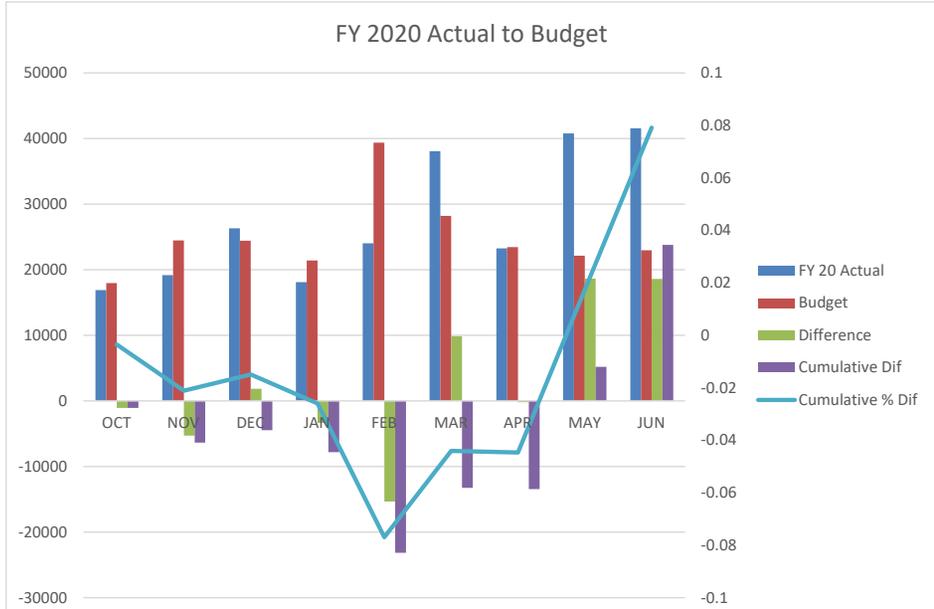
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 90,814.07	\$ 86,189.33	\$ 93,465.69	\$ 83,936.23	\$ 105,422.83	\$ 107,993.82	\$ 105,377.24	\$ 99,242.10	\$ 95,187.99	\$ 102,214.37	\$ 7,026.38	7.38%	OCT
NOV	\$ 61,217.93	\$ 67,637.85	\$ 78,992.03	\$ 95,992.27	\$ 88,737.16	\$ 80,964.79	\$ 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	\$ 118,673.74	\$ 236.78	0.20%	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	\$ 931,681.52	\$ 40,951.36	4.60%	TOTAL



CITY OF WARRENSBURG 1 CENT USE TEN YEAR COMPARISON



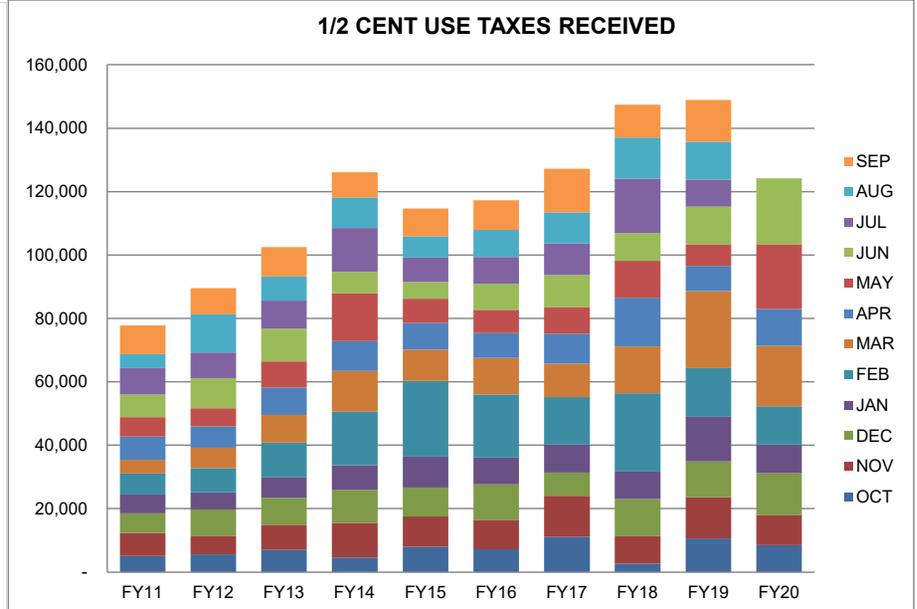
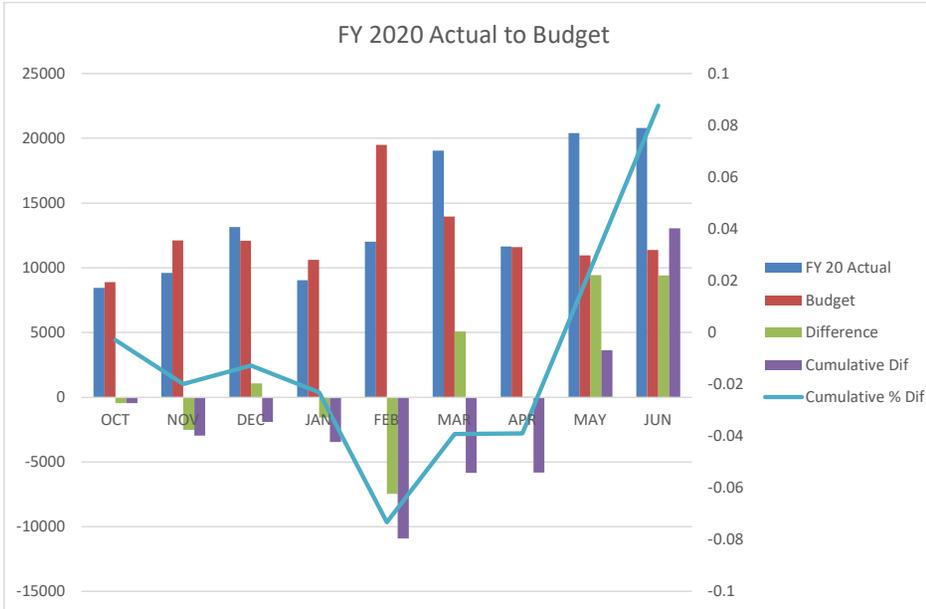
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 10,074.41	\$ 11,056.06	\$ 13,900.06	\$ 9,143.52	\$ 15,961.68	\$ 14,297.21	\$ 22,204.92	\$ 5,257.26	\$ 21,217.49	\$ 16,912.14	\$ (4,305.35)	-20.29%	OCT
NOV	\$ 14,619.51	\$ 11,525.73	\$ 15,955.74	\$ 21,934.11	\$ 19,083.78	\$ 18,292.66	\$ 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	\$ 41,580.86	\$ 17,933.20	75.83%	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	\$248,319.04	\$ 17,878.76	7.76%	TOTAL



CITY OF WARRENSBURG 1/2 CENT USE TEN YEAR COMPARISON



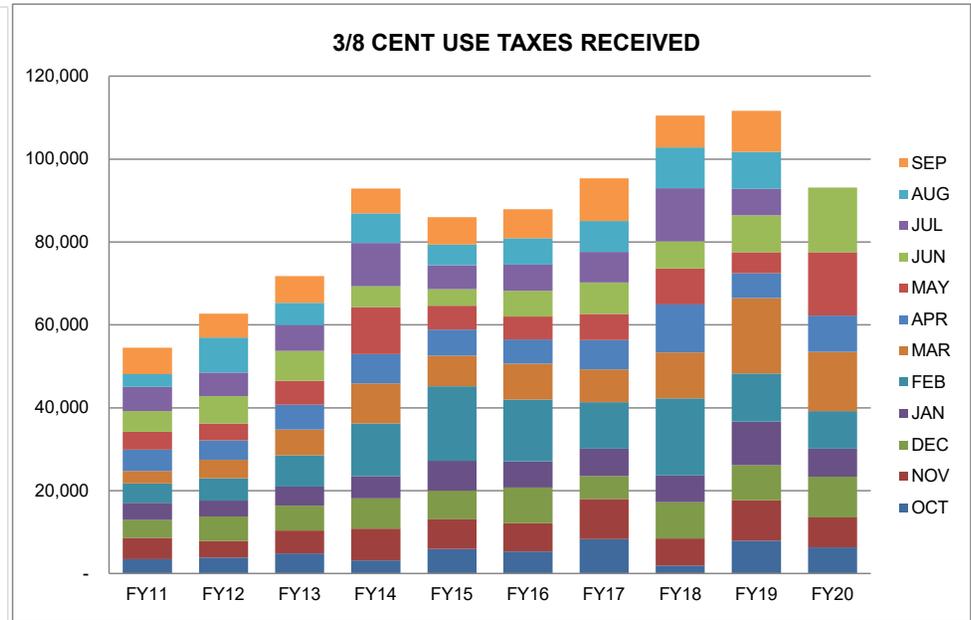
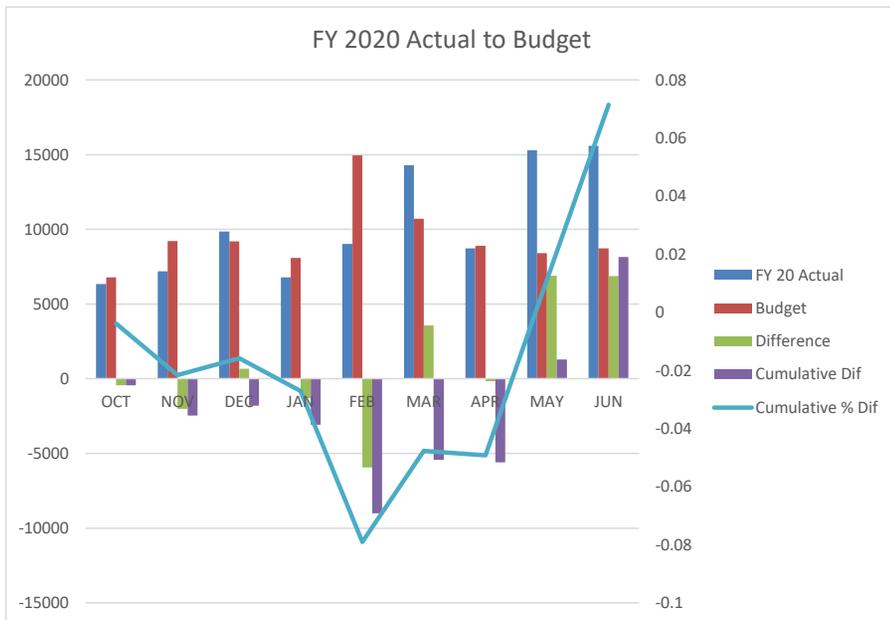
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 5,036.27	\$ 5,527.00	\$ 6,948.75	\$ 4,570.92	\$ 7,982.34	\$ 7,149.94	\$ 11,104.54	\$ 2,629.12	\$ 10,610.74	\$ 8,457.66	\$ (2,153.08)	-20.29%	OCT
NOV	\$ 7,308.41	\$ 5,761.80	\$ 7,976.39	\$ 10,965.03	\$ 9,543.68	\$ 9,148.04	\$ 12,917.51	\$ 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	\$ 20,794.33	\$ 8,968.29	75.84%	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	\$124,182.81	\$ 8,941.06	7.76%	TOTAL



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	\$ 15,593.79	\$ 6,725.36	75.83%	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	\$ 93,125.46	\$ 6,704.94	7.76%	TOTAL



CITY OF WARRENSBURG LAW ENFORCEMENT TEN YEAR COMPARISON

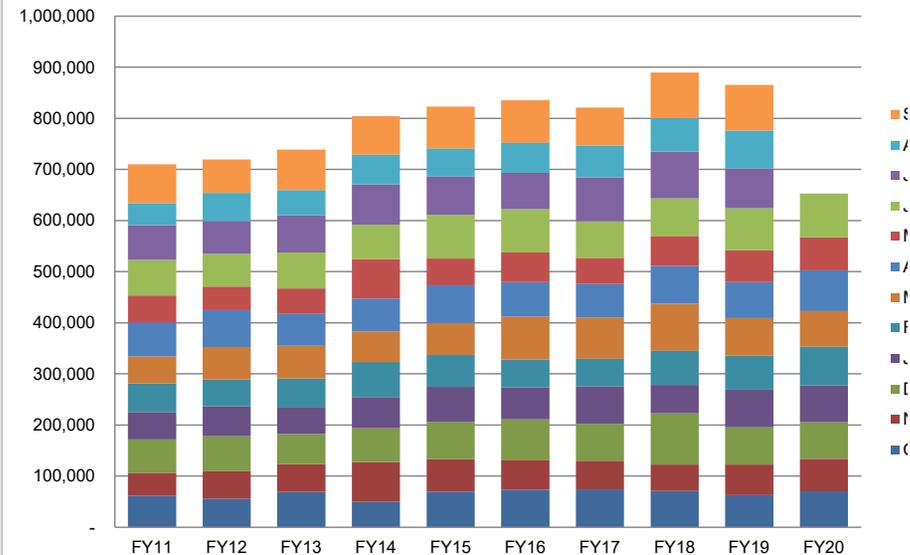


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 61,672.18	\$ 55,646.53	\$ 68,648.72	\$ 49,734.02	\$ 69,740.56	\$ 73,177.08	\$ 74,169.96	\$ 70,492.57	\$ 62,332.51	\$ 70,043.58	\$ 7,711.07	12.37%	OCT
NOV	\$ 44,374.74	\$ 53,633.60	\$ 55,212.92	\$ 77,887.02	\$ 63,532.50	\$ 58,894.22	\$ 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	\$ 85,248.59	\$ 2,458.11	2.97%	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	\$ 652,826.17	\$ 28,356.32	4.54%	TOTAL

FY 2020 Actual to Budget



LAW ENFORCEMENT SALES TAXES RECEIVED

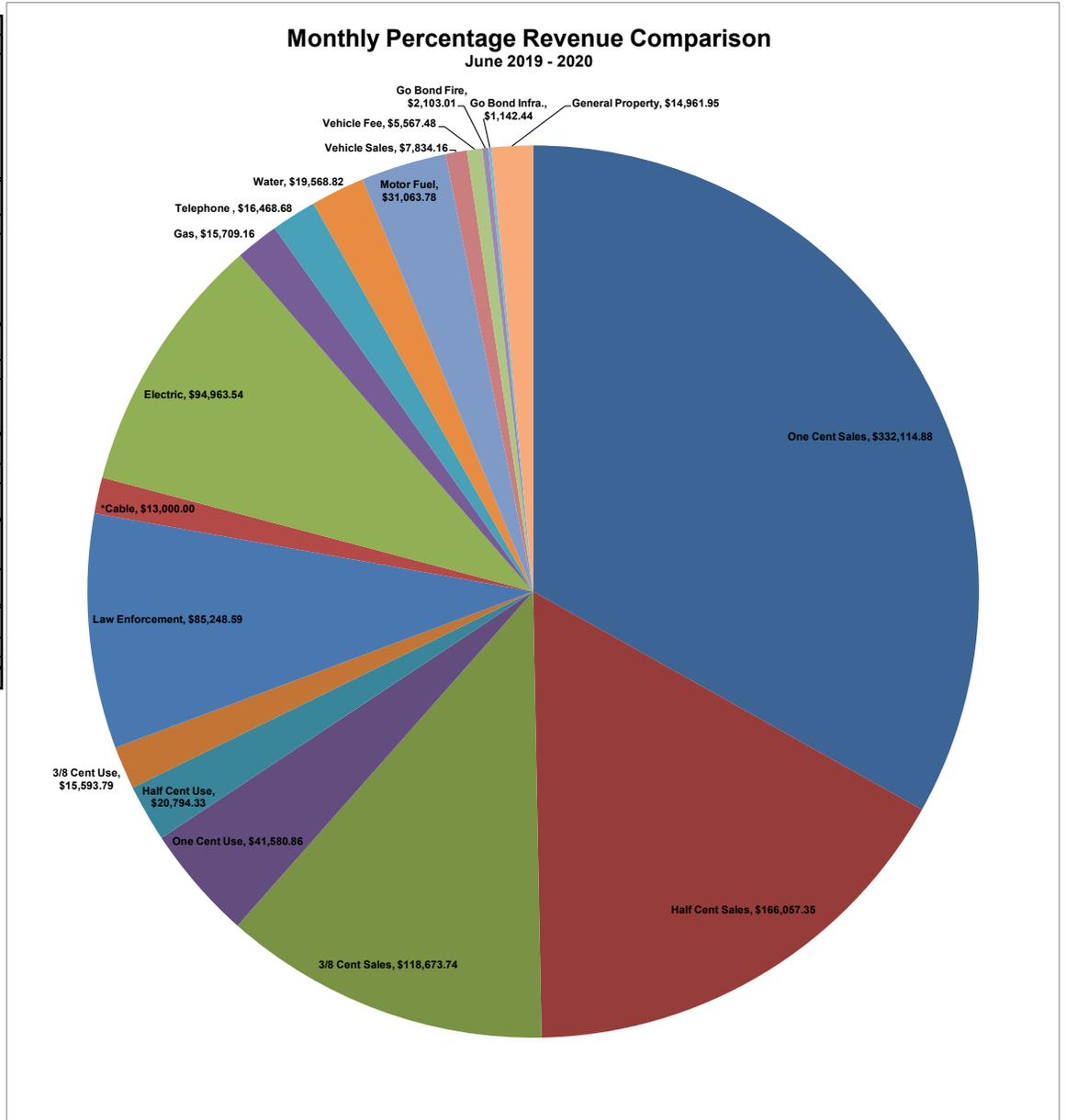
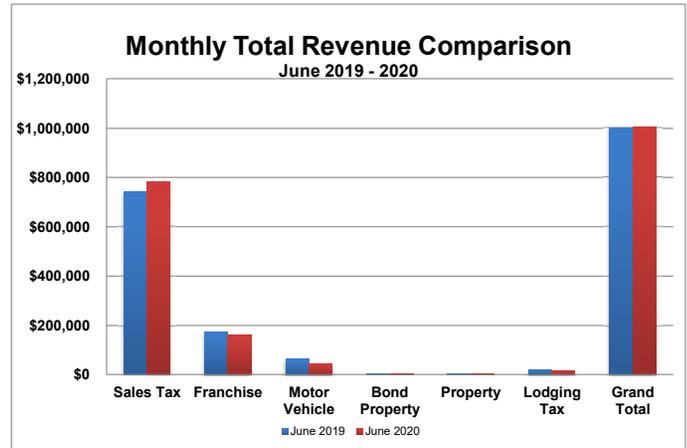




CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 07/06/2020

	June 2019	June 2020	Difference	%
Sales Tax				
One Cent Sales	\$330,656.99	\$332,114.88	\$1,457.89	0.44%
Half Cent Sales	\$165,328.46	\$166,057.35	\$728.89	0.44%
3/8 Cent Sales	\$118,436.96	\$118,673.74	\$236.78	0.20%
One Cent Use	\$23,647.66	\$41,580.86	\$17,933.20	75.83%
Half Cent Use	\$11,826.04	\$20,794.33	\$8,968.29	75.84%
3/8 Cent Use	\$8,868.43	\$15,593.79	\$6,725.36	75.83%
Law Enforcement	\$82,790.48	\$85,248.59	\$2,458.11	2.97%
Total	\$741,555.02	\$780,063.54	\$38,508.52	5.19%
Franchise				
*Cable	\$13,115.33	\$13,000.00	(\$115.33)	-0.88%
Electric	\$107,019.17	\$94,963.54	(\$12,055.63)	-11.26%
Gas	\$14,968.36	\$15,709.16	\$740.80	4.95%
Telephone	\$17,355.70	\$16,468.68	(\$887.02)	-5.11%
Water	\$20,187.40	\$19,568.82	(\$618.58)	-3.06%
Total	\$172,645.96	\$159,710.20	(\$12,935.76)	-7.49%
Motor Vehicle				
Motor Fuel	\$41,856.86	\$31,063.78	(\$10,793.08)	-25.79%
Vehicle Sales	\$12,988.39	\$7,834.16	(\$5,154.23)	-39.68%
Vehicle Fee	\$7,801.40	\$5,567.48	(\$2,233.92)	-28.63%
Total	\$62,646.65	\$44,465.42	(\$18,181.23)	-29.02%
Bond Property				
Go Bond Fire	\$130.14	\$142.38	\$12.24	9.41%
Go Bond Infra.	\$418.32	\$457.66	\$39.34	9.40%
Total	\$548.46	\$600.04	\$51.58	9.40%
Property				
General Property	\$1,657.92	\$2,103.01	\$445.09	26.85%
Parks Property	\$900.64	\$1,142.44	\$241.80	26.85%
Total	\$2,558.56	\$3,245.45	\$686.89	26.85%
Lodging Tax	\$19,644.72	\$14,961.95	(\$4,682.77)	-23.84%
Grand Total	\$999,050.91	\$1,002,446.56	\$3,395.65	0.34%

*Estimated

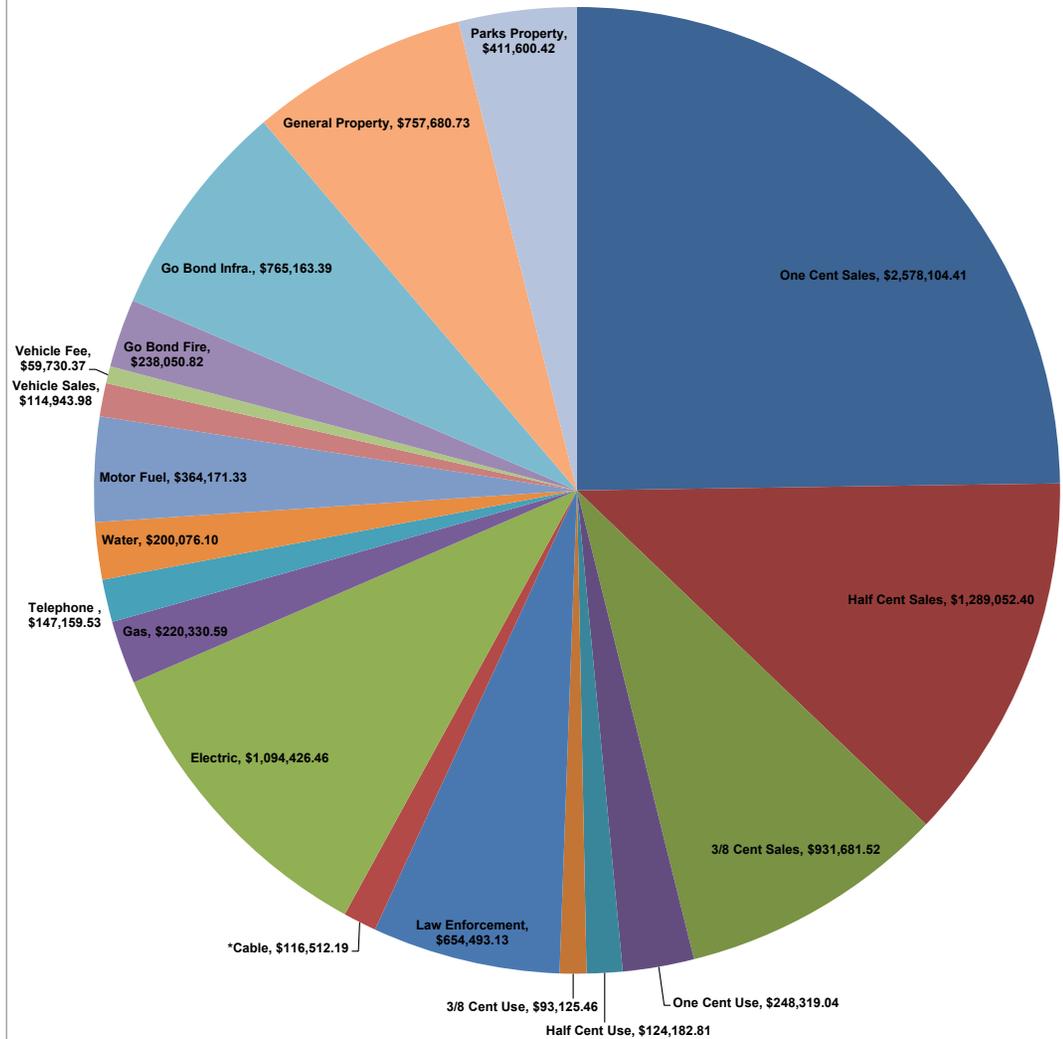




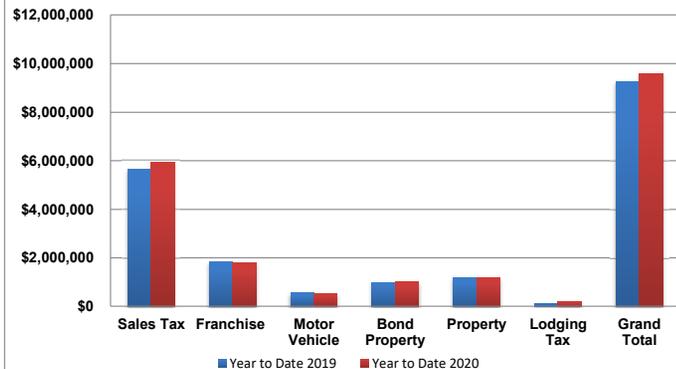
CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 07/06/2020

	Year to Date 2019	Year to Date 2020	Difference	%
Sales Tax				
One Cent Sales	\$2,456,592.51	\$2,578,104.41	\$121,511.90	4.95%
Half Cent Sales	\$1,228,295.77	\$1,289,052.40	\$60,756.63	4.95%
3/8 Cent Sales	\$890,730.16	\$931,681.52	\$40,951.36	4.60%
One Cent Use	\$230,440.28	\$248,319.04	\$17,878.76	7.76%
Half Cent Use	\$115,241.75	\$124,182.81	\$8,941.06	7.76%
3/8 Cent Use	\$86,420.52	\$93,125.46	\$6,704.94	7.76%
Law Enforcement	\$624,469.85	\$654,493.13	\$30,023.28	4.81%
Total	\$5,632,190.84	\$5,918,958.77	\$286,767.93	5.09%
2020 Adj. Feb.				
Franchise				
*Cable	\$119,005.93	\$116,512.19	(\$2,493.74)	-2.10%
Electric	\$1,048,808.97	\$1,094,426.46	\$45,617.49	4.35%
Gas	\$258,742.48	\$220,330.59	(\$38,411.89)	-14.85%
Telephone	\$174,872.08	\$147,159.53	(\$27,712.55)	-15.85%
Water	\$208,180.51	\$200,076.10	(\$8,104.41)	-3.89%
Total	\$1,809,609.97	\$1,778,504.87	(\$31,105.10)	-1.72%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$377,270.31	\$364,171.33	(\$13,098.98)	-3.47%
Vehicle Sales	\$116,907.48	\$114,943.98	(\$1,963.50)	-1.68%
Vehicle Fee	\$63,690.57	\$59,730.37	(\$3,960.20)	-6.22%
Total	\$557,868.36	\$538,845.68	(\$19,022.68)	-3.41%
Bond Property				
Go Bond Fire	\$235,611.32	\$238,050.82	\$2,439.50	1.04%
Go Bond Infra.	\$757,322.09	\$765,163.39	\$7,841.30	1.04%
Total	\$992,933.41	\$1,003,214.21	\$10,280.80	1.04%
Property				
General Property	\$752,669.36	\$757,680.73	\$5,011.37	0.67%
Parks Property	\$408,878.05	\$411,600.42	\$2,722.37	0.67%
Total	\$1,161,547.41	\$1,169,281.15	\$7,733.74	0.67%
Lodging Tax	\$106,432.36	\$179,806.55	\$73,374.19	68.94%
Grand Total	\$9,267,648.94	\$9,585,397.02	\$317,748.08	3.43%
*Estimated				

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



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

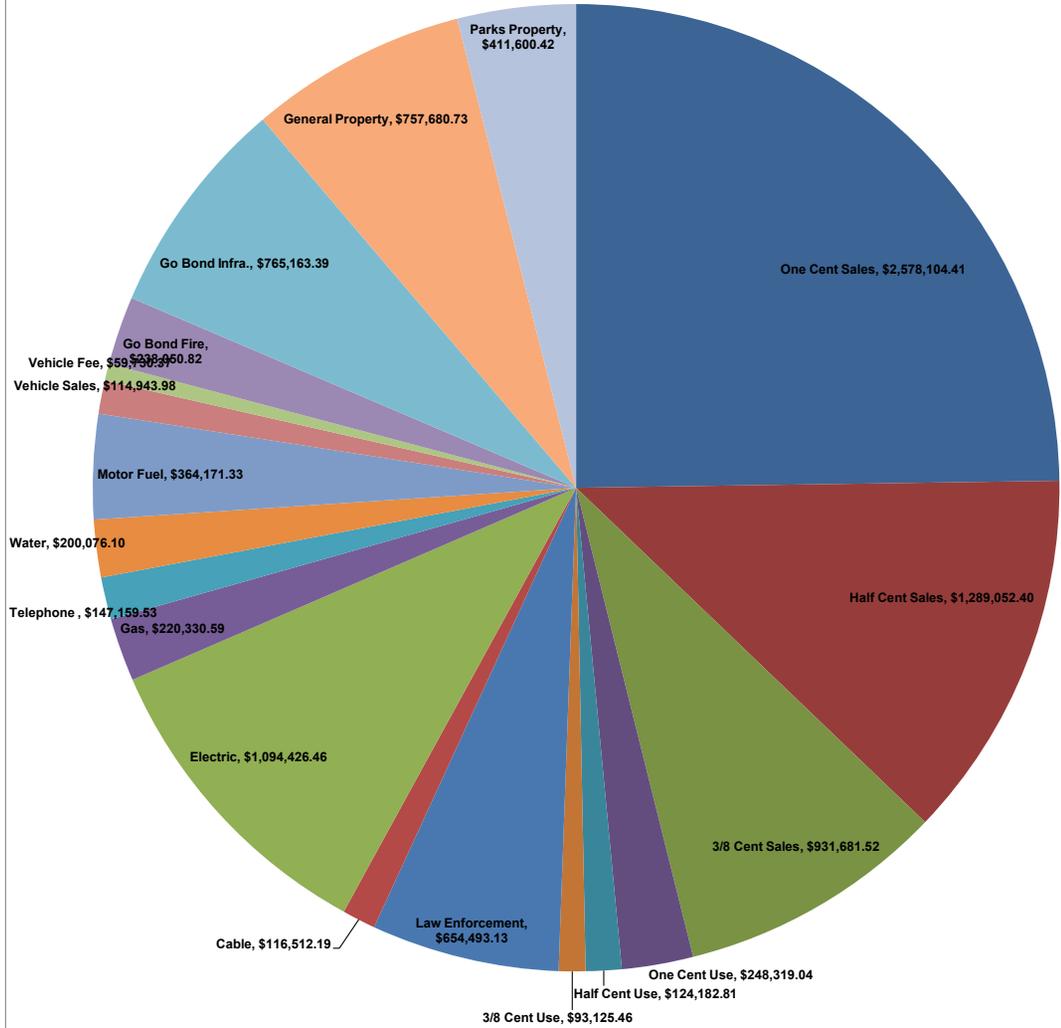




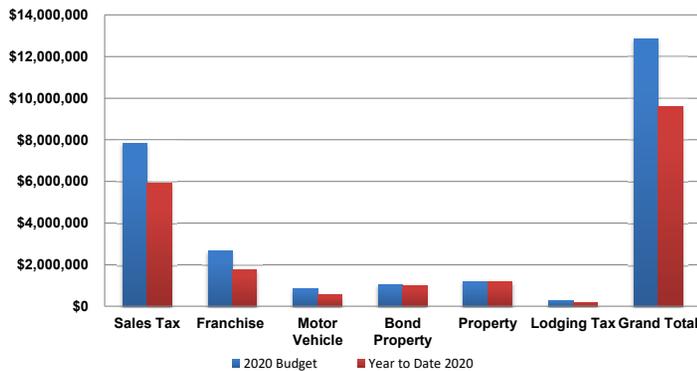
CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 07/06/2020

	2020 Budget	Year to Date 2020	Difference	% Remaining
Sales Tax				
One Cent Sales	\$3,475,000.00	\$2,578,104.41	(\$896,895.59)	25.81%
Half Cent Sales	\$1,700,000.00	\$1,289,052.40	(\$410,947.60)	24.17%
3/8 Cent Sales	\$1,225,000.00	\$931,681.52	(\$293,318.48)	23.94%
One Cent Use	\$301,000.00	\$248,319.04	(\$52,680.96)	17.50%
Half Cent Use	\$149,000.00	\$124,182.81	(\$24,817.19)	16.66%
3/8 Cent Use	\$114,000.00	\$93,125.46	(\$20,874.54)	18.31%
Law Enforcement	\$870,000.00	\$654,493.13	(\$215,506.87)	24.77%
Total	\$7,834,000.00	\$5,918,958.77	(\$1,915,041.23)	24.45%
2020 Adj. Feb.				
Franchise				
Cable	\$163,000.00	\$116,512.19	(\$46,487.81)	28.52%
Electric	\$1,671,000.00	\$1,094,426.46	(\$576,573.54)	34.50%
Gas	\$267,000.00	\$220,330.59	(\$46,669.41)	17.48%
Telephone	\$276,000.00	\$147,159.53	(\$128,840.47)	46.68%
Water	\$276,000.00	\$200,076.10	(\$75,923.90)	27.51%
Total	\$2,653,000.00	\$1,778,504.87	(\$874,495.13)	32.96%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$580,000.00	\$364,171.33	(\$215,828.67)	37.21%
Vehicle Sales	\$180,000.00	\$114,943.98	(\$65,056.02)	36.14%
Vehicle Fee	\$86,000.00	\$59,730.37	(\$26,269.63)	30.55%
Total	\$846,000.00	\$538,845.68	(\$307,154.32)	36.31%
Bond Property				
Go Bond Fire	\$252,000.00	\$238,050.82	(\$13,949.18)	5.54%
Go Bond Infra.	\$798,000.00	\$765,163.39	(\$32,836.61)	4.11%
Total	\$1,050,000.00	\$1,003,214.21	(\$46,785.79)	4.46%
Property				
General Property	\$775,000.00	\$757,680.73	(\$17,319.27)	2.23%
Parks Property	\$425,000.00	\$411,600.42	(\$13,399.58)	3.15%
Total	\$1,200,000.00	\$1,169,281.15	(\$30,718.85)	2.56%
Lodging Tax	\$288,000.00	\$179,806.55	(\$108,193.45)	37.57%
Grand Total	\$12,821,000.00	\$9,585,397.02	(\$3,235,602.98)	25.24%
*Estimated				

**Revenue to Budget Comparison Percentage
FYTD - June 2020**



**Revenue to Budget Comparison Total
FYTD - June 2020**





Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	959,488.50	919,748.29	-39,740.21	-4.14%	7,824,559.65	7,590,350.95	-234,208.70	-2.99%
Revenue Total:	959,488.50	919,748.29	-39,740.21	-4.14%	7,824,559.65	7,590,350.95	-234,208.70	-2.99%
Expense								
601 - LEGISLATIVE	2,087.29	520.25	1,567.04	75.08%	72,140.04	85,561.08	-13,421.04	-18.60%
602 - CITY CLERK	5,495.08	4,126.21	1,368.87	24.91%	56,088.99	53,228.75	2,860.24	5.10%
603 - CITY MANAGER	14,235.47	19,015.31	-4,779.84	-33.58%	144,048.50	156,474.37	-12,425.87	-8.63%
604 - MUNICIPAL COURT	16,957.82	8,233.96	8,723.86	51.44%	115,994.57	109,661.80	6,332.77	5.46%
605 - LEGAL	975.00	0.00	975.00	100.00%	6,673.36	5,112.50	1,560.86	23.39%
610 - HUMAN RESOURCES	9,601.40	12,952.70	-3,351.30	-34.90%	102,103.00	135,045.77	-32,942.77	-32.26%
611 - GENERAL	22,102.30	21,211.21	891.09	4.03%	385,946.53	355,282.86	30,663.67	7.95%
612 - FINANCE	35,958.58	32,343.38	3,615.20	10.05%	364,961.89	360,854.29	4,107.60	1.13%
613 - INFORMATION TECHNOLOGY	23,179.40	27,574.31	-4,394.91	-18.96%	420,478.76	451,543.57	-31,064.81	-7.39%
614 - BUILDINGS & GROUNDS	13,968.05	15,243.88	-1,275.83	-9.13%	124,042.45	130,006.88	-5,964.43	-4.81%
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	168,095.25	137,298.91	30,796.34	18.32%	1,613,561.32	1,500,940.67	112,620.65	6.98%
622 - LAW ENFORCEMENT	224,328.34	173,225.80	51,102.54	22.78%	2,135,731.07	2,006,065.88	129,665.19	6.07%
623 - ANIMAL CONTROL	18,971.66	15,113.22	3,858.44	20.34%	212,341.61	191,191.79	21,149.82	9.96%
624 - ANIMAL CONTROL DONATION	17.25	0.00	17.25	100.00%	27,577.14	0.00	27,577.14	100.00%
640 - GRAPHIC INFORMATION SYSTEMS	0.00	4,156.25	-4,156.25	0.00%	0.00	41,882.80	-41,882.80	0.00%
641 - COMMUNITY DEVELOPMENT	36,946.07	29,925.75	7,020.32	19.00%	347,454.46	323,672.84	23,781.62	6.84%
642 - ECONOMIC DEVELOPMENT	9,583.33	28,083.33	-18,500.00	-193.04%	175,584.48	154,003.57	21,580.91	12.29%
643 - STREET MAINTENANCE	100,757.31	83,229.08	17,528.23	17.40%	1,445,672.12	995,490.09	450,182.03	31.14%
644 - CEMETERY	9,350.52	9,011.01	339.51	3.63%	65,647.24	61,925.14	3,722.10	5.67%
810 - NON-DEPARTMENTAL	16,074.62	0.00	16,074.62	100.00%	64,298.48	619,958.45	-555,659.97	-864.19%
Expense Total:	728,684.74	621,264.56	107,420.18	14.74%	7,893,289.53	7,754,800.55	138,488.98	1.75%
Fund 110 Surplus (Deficit):	230,803.76	298,483.73	67,679.97	29.32%	-68,729.88	-164,449.60	-95,719.72	-139.27%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	67,357.94	44,465.42	-22,892.52	-33.99%	908,393.01	544,064.22	-364,328.79	-40.11%
Revenue Total:	67,357.94	44,465.42	-22,892.52	-33.99%	908,393.01	544,064.22	-364,328.79	-40.11%
Expense								
611 - GENERAL	109.65	149.16	-39.51	-36.03%	519.84	684.43	-164.59	-31.66%
680 - CAPITAL IMPROVEMENT	78,897.54	4,709.70	74,187.84	94.03%	325,324.95	64,086.40	261,238.55	80.30%
Expense Total:	79,007.19	4,858.86	74,148.33	93.85%	325,844.79	64,770.83	261,073.96	80.12%
Fund 210 Surplus (Deficit):	-11,649.25	39,606.56	51,255.81	439.99%	582,548.22	479,293.39	-103,254.83	-17.72%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June 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								
	179,055.83	186,851.68	7,795.85	4.35%	1,353,974.82	1,418,151.76	64,176.94	4.74%
Revenue Total:	179,055.83	186,851.68	7,795.85	4.35%	1,353,974.82	1,418,151.76	64,176.94	4.74%
Expense								
611 - GENERAL	53,949.87	110.15	53,839.72	99.80%	162,179.93	677.50	161,502.43	99.58%
680 - CAPITAL IMPROVEMENT	15,810.40	0.00	15,810.40	100.00%	27,533.21	457,203.54	-429,670.33	-1,560.55%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	601,925.06	614,932.94	-13,007.88	-2.16%
Expense Total:	69,760.27	110.15	69,650.12	99.84%	791,638.20	1,072,813.98	-281,175.78	-35.52%
Fund 215 Surplus (Deficit):	109,295.56	186,741.53	77,445.97	70.86%	562,336.62	345,337.78	-216,998.84	-38.59%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	2,418.17	600.05	-1,818.12	-75.19%	1,062,186.80	1,049,616.45	-12,570.35	-1.18%
Revenue Total:	2,418.17	600.05	-1,818.12	-75.19%	1,062,186.80	1,049,616.45	-12,570.35	-1.18%
Expense								
680 - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00%	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:	0.00	0.00	0.00	0.00%	1,827,432.96	1,351,402.25	476,030.71	26.05%
Fund 225 Surplus (Deficit):	2,418.17	600.05	-1,818.12	-75.19%	-765,246.16	-301,785.80	463,460.36	60.56%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	67.08	0.00	-67.08	-100.00%	27,390.79	2,655.24	-24,735.55	-90.31%
Revenue Total:	67.08	0.00	-67.08	-100.00%	27,390.79	2,655.24	-24,735.55	-90.31%
Expense								
611 - GENERAL	4.50	0.00	4.50	100.00%	29.66	62.00	-32.34	-109.04%
622 - LAW ENFORCEMENT	0.00	0.00	0.00	0.00%	0.00	75,653.55	-75,653.55	0.00%
643 - STREET MAINTENANCE	0.00	73,983.66	-73,983.66	0.00%	0.00	73,983.66	-73,983.66	0.00%
Expense Total:	4.50	73,983.66	-73,979.16	643,981.33%	29.66	149,699.21	-149,669.55	-504,617.50%
Fund 250 Surplus (Deficit):	62.58	-73,983.66	-74,046.24	-118,322.53%	27,361.13	-147,043.97	-174,405.10	-637.42%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 310 - DEBT SERVICE								
Revenue								
	19,710.21	0.00	-19,710.21	-100.00%	1,669,076.92	1,739,997.92	70,921.00	4.25%
Revenue Total:	19,710.21	0.00	-19,710.21	-100.00%	1,669,076.92	1,739,997.92	70,921.00	4.25%
Expense								
611 - GENERAL	19,710.21	19,710.21	0.00	0.00%	1,669,076.92	1,759,708.13	-90,631.21	-5.43%
Expense Total:	19,710.21	19,710.21	0.00	0.00%	1,669,076.92	1,759,708.13	-90,631.21	-5.43%
Fund 310 Surplus (Deficit):	0.00	-19,710.21	-19,710.21	0.00%	0.00	-19,710.21	-19,710.21	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Departmen...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT								
Revenue								
	440,875.00	0.00	-440,875.00	-100.00%	508,446.52	583,282.80	74,836.28	14.72%
Revenue Total:	440,875.00	0.00	-440,875.00	-100.00%	508,446.52	583,282.80	74,836.28	14.72%
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):	440,875.00	0.00	-440,875.00	-100.00%	294,637.89	-337,455.66	-632,093.55	-214.53%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	308,991.91	136,686.22	-172,305.69	-55.76%	2,201,180.15	1,752,896.61	-448,283.54	-20.37%
Revenue Total:	308,991.91	136,686.22	-172,305.69	-55.76%	2,201,180.15	1,752,896.61	-448,283.54	-20.37%
Expense								
611 - GENERAL	32,786.40	25,680.36	7,106.04	21.67%	579,597.81	317,113.53	262,484.28	45.29%
631 - MAINTENANCE	31,845.92	19,414.80	12,431.12	39.04%	301,849.54	262,783.69	39,065.85	12.94%
632 - RECREATION PROGRAMS	117,906.16	14,124.79	103,781.37	88.02%	606,144.64	310,377.63	295,767.01	48.79%
633 - COMMUNITY CENTER	29,429.12	16,907.12	12,522.00	42.55%	286,234.00	226,400.15	59,833.85	20.90%
810 - NON-DEPARTMENTAL	3,635.59	0.00	3,635.59	100.00%	82,610.09	75,815.25	6,794.84	8.23%
Expense Total:	215,603.19	76,127.07	139,476.12	64.69%	1,856,436.08	1,192,490.25	663,945.83	35.76%
Fund 430 Surplus (Deficit):	93,388.72	60,559.15	-32,829.57	-35.15%	344,744.07	560,406.36	215,662.29	62.56%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June 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 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	428,118.26	369,207.14	-58,911.12	-13.76%	3,710,495.91	3,657,729.18	-52,766.73	-1.42%
Revenue Total:	428,118.26	369,207.14	-58,911.12	-13.76%	3,710,495.91	3,657,729.18	-52,766.73	-1.42%
Expense								
611 - GENERAL	221,329.62	258,682.03	-37,352.41	-16.88%	999,604.92	1,119,380.78	-119,775.86	-11.98%
612 - FINANCE	3,584.21	3,398.88	185.33	5.17%	41,972.36	55,447.99	-13,475.63	-32.11%
671 - PLANTS	78,832.87	96,142.81	-17,309.94	-21.96%	835,725.95	720,396.54	115,329.41	13.80%
672 - COLLECTIONS	23,916.03	40,978.62	-17,062.59	-71.34%	230,558.50	257,098.88	-26,540.38	-11.51%
680 - CAPITAL IMPROVEMENT	24,133.32	139,793.70	-115,660.38	-479.26%	214,810.98	748,186.27	-533,375.29	-248.30%
Expense Total:	351,796.05	538,996.04	-187,199.99	-53.21%	2,322,672.71	2,900,510.46	-577,837.75	-24.88%
Fund 610 Surplus (Deficit):	76,322.21	-169,788.90	-246,111.11	-322.46%	1,387,823.20	757,218.72	-630,604.48	-45.44%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	238.90	0.00	-238.90	-100.00%	2,639.69	1,335.99	-1,303.70	-49.39%
Revenue Total:	238.90	0.00	-238.90	-100.00%	2,639.69	1,335.99	-1,303.70	-49.39%
Expense								
611 - GENERAL	1,000.00	0.00	1,000.00	100.00%	42,600.00	1,600.00	41,000.00	96.24%
Expense Total:	1,000.00	0.00	1,000.00	100.00%	42,600.00	1,600.00	41,000.00	96.24%
Fund 710 Surplus (Deficit):	-761.10	0.00	761.10	100.00%	-39,960.31	-264.01	39,696.30	99.34%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019				2019-2020			
	June Activity	June Activity	June Variance Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN Revenue	64.88	0.00	-64.88	-100.00%	560.00	357.64	-202.36	-36.14%
Revenue Total:	64.88	0.00	-64.88	-100.00%	560.00	357.64	-202.36	-36.14%
Fund 720 Total:	64.88	0.00	-64.88	-100.00%	560.00	357.64	-202.36	-36.14%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	47.27	0.00	-47.27	-100.00%	407.95	259.70	-148.25	-36.34%
Revenue Total:	47.27	0.00	-47.27	-100.00%	407.95	259.70	-148.25	-36.34%
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):	47.27	0.00	-47.27	-100.00%	-592.05	259.70	851.75	143.86%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY Revenue	54.09	0.00	-54.09	-100.00%	466.85	298.04	-168.81	-36.16%
Revenue Total:	54.09	0.00	-54.09	-100.00%	466.85	298.04	-168.81	-36.16%
Fund 740 Total:	54.09	0.00	-54.09	-100.00%	466.85	298.04	-168.81	-36.16%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL Revenue								
	36.47	0.00	-36.47	-100.00%	314.80	200.94	-113.86	-36.17%
Revenue Total:	36.47	0.00	-36.47	-100.00%	314.80	200.94	-113.86	-36.17%
Fund 750 Total:	36.47	0.00	-36.47	-100.00%	314.80	200.94	-113.86	-36.17%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	111.27	0.00	-111.27	-100.00%	15,560.26	1,211.69	-14,348.57	-92.21%
Revenue Total:	111.27	0.00	-111.27	-100.00%	15,560.26	1,211.69	-14,348.57	-92.21%
Expense								
611 - GENERAL	10.16	8.20	1.96	19.29%	2,195.10	7,606.22	-5,411.12	-246.51%
Expense Total:	10.16	8.20	1.96	19.29%	2,195.10	7,606.22	-5,411.12	-246.51%
Fund 810 Surplus (Deficit):	101.11	-8.20	-109.31	-108.11%	13,365.16	-6,394.53	-19,759.69	-147.84%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	68.34	0.00	-68.34	-100.00%	1,936.64	243.24	-1,693.40	-87.44%
Revenue Total:	68.34	0.00	-68.34	-100.00%	1,936.64	243.24	-1,693.40	-87.44%
Expense								
611 - GENERAL	350.98	4.35	346.63	98.76%	6,535.62	476.80	6,058.82	92.70%
Expense Total:	350.98	4.35	346.63	98.76%	6,535.62	476.80	6,058.82	92.70%
Fund 820 Surplus (Deficit):	-282.64	-4.35	278.29	98.46%	-4,598.98	-233.56	4,365.42	94.92%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	1.79	0.00	-1.79	-100.00%	15.33	9.77	-5.56	-36.27%
Revenue Total:	1.79	0.00	-1.79	-100.00%	15.33	9.77	-5.56	-36.27%
Expense								
611 - GENERAL	0.15	0.18	-0.03	-20.00%	1.31	1.43	-0.12	-9.16%
Expense Total:	0.15	0.18	-0.03	-20.00%	1.31	1.43	-0.12	-9.16%
Fund 825 Surplus (Deficit):	1.64	-0.18	-1.82	-110.98%	14.02	8.34	-5.68	-40.51%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	13,488.63	14,101.18	612.55	4.54%	115,450.94	234,518.54	119,067.60	103.13%
Revenue Total:	13,488.63	14,101.18	612.55	4.54%	115,450.94	234,518.54	119,067.60	103.13%
Expense								
611 - GENERAL	11,523.27	12,355.96	-832.69	-7.23%	107,127.93	126,760.63	-19,632.70	-18.33%
Expense Total:	11,523.27	12,355.96	-832.69	-7.23%	107,127.93	126,760.63	-19,632.70	-18.33%
Fund 830 Surplus (Deficit):	1,965.36	1,745.22	-220.14	-11.20%	8,323.01	107,757.91	99,434.90	1,194.70%

Prior-Year Comparative Income Statement

For the Period Ending 06/30/2020

Department...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	91,294.06	133,399.68	42,105.62	46.12%	808,801.32	925,032.04	116,230.72	14.37%
Revenue Total:	91,294.06	133,399.68	42,105.62	46.12%	808,801.32	925,032.04	116,230.72	14.37%
Expense								
611 - GENERAL	2,527.21	3,001.89	-474.68	-18.78%	25,029.15	35,111.24	-10,082.09	-40.28%
699 - SELF INSURANCE PREMIUM	0.00	176,969.58	-176,969.58	0.00%	652,129.68	811,907.56	-159,777.88	-24.50%
Expense Total:	2,527.21	179,971.47	-177,444.26	-7,021.35%	677,158.83	847,018.80	-169,859.97	-25.08%
Fund 900 Surplus (Deficit):	88,766.85	-46,571.79	-135,338.64	-152.47%	131,642.49	78,013.24	-53,629.25	-40.74%
Total Surplus (Deficit):	1,031,510.68	277,668.95	-753,841.73	-73.08%	2,479,341.56	1,356,153.41	-1,123,188.15	-45.30%

Fund Summary

Fund	2018-2019		June Variance		2018-2019		YTD Variance	
	June Activity	2019-2020 June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	230,803.76	298,483.73	67,679.97	29.32%	-68,729.88	-164,449.60	-95,719.72	-139.27%
210 - CAPITAL IMPROVEMENT ...	-11,649.25	39,606.56	51,255.81	439.99%	582,548.22	479,293.39	-103,254.83	-17.72%
215 - CAPITAL IMPROVEMENT ...	109,295.56	186,741.53	77,445.97	70.86%	562,336.62	345,337.78	-216,998.84	-38.59%
225 - GENERAL OBLIGATION B...	2,418.17	600.05	-1,818.12	-75.19%	-765,246.16	-301,785.80	463,460.36	60.56%
250 - VEHICLE AND EQUIPME...	62.58	-73,983.66	-74,046.24	-118,322.53%	27,361.13	-147,043.97	-174,405.10	-637.42%
310 - DEBT SERVICE	0.00	-19,710.21	-19,710.21	0.00%	0.00	-19,710.21	-19,710.21	0.00%
410 - NEIGHBORHOOD IMPRO...	440,875.00	0.00	-440,875.00	-100.00%	294,637.89	-337,455.66	-632,093.55	-214.53%
430 - PARK & RECREATION	93,388.72	60,559.15	-32,829.57	-35.15%	344,744.07	560,406.36	215,662.29	62.56%
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...	76,322.21	-169,788.90	-246,111.11	-322.46%	1,387,823.20	757,218.72	-630,604.48	-45.44%
710 - STEVENSON	-761.10	0.00	761.10	100.00%	-39,960.31	-264.01	39,696.30	99.34%
720 - BROWN	64.88	0.00	-64.88	-100.00%	560.00	357.64	-202.36	-36.14%
730 - ANDERSON	47.27	0.00	-47.27	-100.00%	-592.05	259.70	851.75	143.86%
740 - CRISSEY	54.09	0.00	-54.09	-100.00%	466.85	298.04	-168.81	-36.16%
750 - TRICENTENNIAL	36.47	0.00	-36.47	-100.00%	314.80	200.94	-113.86	-36.17%
810 - CHILDREN'S MEMORIAL	101.11	-8.20	-109.31	-108.11%	13,365.16	-6,394.53	-19,759.69	-147.84%
820 - ARTS COMMISSION	-282.64	-4.35	278.29	98.46%	-4,598.98	-233.56	4,365.42	94.92%
825 - PUBLIC ARTS FUND	1.64	-0.18	-1.82	-110.98%	14.02	8.34	-5.68	-40.51%
830 - WCVB TOURISM BUREAU	1,965.36	1,745.22	-220.14	-11.20%	8,323.01	107,757.91	99,434.90	1,194.70%
900 - SELF INSURED	88,766.85	-46,571.79	-135,338.64	-152.47%	131,642.49	78,013.24	-53,629.25	-40.74%
Total Surplus (Deficit):	1,031,510.68	277,668.95	-753,841.73	-73.08%	2,479,341.56	1,356,153.41	-1,123,188.15	-45.30%