



Director of Finance Report

August 10, 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 is to complete business license renewals by September 1 to provide a more accurate account of license revenue for Fiscal Year 2020. Licenses are considered delinquent October 1, 2020. Notices will be mailed out late September requiring double the original application fee for renewal delivered or postmarked after October 1, 2020. Quadruple late penalties apply after December 1, 2020.

Delinquent Utility Bills:

On Tuesday, July 28, 2020, Missouri American Water provided notice to begin disconnection for non-pay accounts August 17th. The process will be the same as in the past working with staff on the number of shut offs and dates mutually acceptable. The first set of tags were hung last week with a sticker notice that water will be shut off for non-payment. The first round of disconnects will take place on August 18th, 2020. Currently there are ninety-eight customers scheduled to receive notice tags before the August 18 disconnect. Last shut offs were in March, 2020.

Budget Fiscal Year 2021:

Budget development for Fiscal Year 2021 continues based on the discussion at the June 22nd meeting and the Budget Retreat. First reading for Fiscal Year 2021 budget is anticipated at the August 24th Council meeting along with setting the 2020 tax levy and revising the sewer rate charges.

Council heard recommendation on the Community funding requests at the July 13th meeting from the Council Members selected to review those requests. The Tree Board and Historic Preservation expenses have been moved into the City Council division budget as they are a function of the City. The remaining items in the Community Funding are to outside organizations the City partners with for economic growth opportunities. Council agreed to cut Community funding to \$118,900. The Fiscal Year 2021 Community funding is proposed as follows:



Fiscal Year 2021 Contract Funding Levels

Organization	Request ed Amount
Base Community Council	3,000
Big Brothers Big Sisters	600
Burg Fest	5,000
Johnson County Economic Development Corporation	57,000
Oats-Old Drum Transportation	15,000
Pioneer Trails Regional Planning Commission	6,800
Warrensburg Depot Renovation Corporation	500
Warrensburg Main Street	28,000
Whiteman Area Leadership Council	3,000
Total	<u>118,900</u>

The sales tax revenue continues to meet the Fiscal Year 2020 budget. However, the August receipts were slightly down compared to last year’s receipts. So, there is still no revenue decrease recognized at this point. Recall, the Fiscal Year 2021 projections will reflect a five percent (5%) decrease from 2020 budget. Surrounding communities are seeing a decrease in sales tax revenue even though Warrensburg has not. I still think this is unusual and remain thankful. July fuel tax receipts were down eighteen and sixteen hundredths percent (-18.16%), vehicle sales tax went back up by fourteen and fifty-nine hundredths percent (14.59%) and vehicle fees were up forty-eight and thirty-four hundredths percent (48.34%) compared to last year. Year-to-date comparison for these taxes combined is down about six percent (-6%) compared to last year.

Budget for Fiscal Year 2021 is strictly a maintenance budget at best. It does not include an increase in salary or include any capital items. Any project or capital item included is dependent upon receipt of grant funding.

Fiscal Year 2020 Revenue Recap

New Chart for Sales Tax Comparison

The last few months, Council has received revised revenue reports that 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 July.

The sales tax revenue received in July is for actual sales from May 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 July 2020 is greater than that collected through July 2019 by over six percent (6.24%). July continues to reflect a significant increase in the use tax collections compared to July 2019. Year to date use taxes are now over thirteen percent (13.73%) greater than year to date 2019. Collections compared to 2020 Budget is now over ten percent (10.21%) over budget collected through July 2019.

Revenue Comparisons:

July 2020 revenue comparisons are attached for your review. Included is the monthly comparison to July 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 July 2020 compared to July 2019. This month, telephone franchise reflects the largest decrease compared to July 2019 at 20.56%. Fiscal year to date combined numbers reflect a decrease of nearly 2.4% compared to Fiscal year to date 2019. Fiscal year to date compared to budget reflects total revenue collection below budget projections by nearly 9%.

July actual compared to annual budget shows revenue collections meeting budget at 16.76% of budget remaining. The total Sales and Use tax reflect 14.17% 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 August collections received, it still has not yet appeared. The August collections are the first to show a slight decline in receipts compared to 2019 collections.

Prior-Year Comparative Income Statement

Attached for your review is a summary comparative income statement showing variances between July 2020 activity to July 2019. Additionally, it shows variances between Fiscal Year-to-Date (YTD) activities. General Fund year-to-date revenue through July 2020 reflects a decrease of 1.85% compared to year-to-date July 2019. Year-to-date expenditures reflect an increase of 2.5% 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 50%. The last three months reflects nearly 25% less collected

per month compared to 2019 collections. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from June 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, Vehicle and Equipment Replacement, Neighborhood Improvement, Tax Increment Financing, Children's Memorial, and Arts Commission funds all currently reflect year-to-date expenditures exceeding revenue. Capital Improvement Transportation, Capital Improvement ½ Sales tax. General Obligation Bond 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 originally 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 at a September Council meeting.

Attachments:

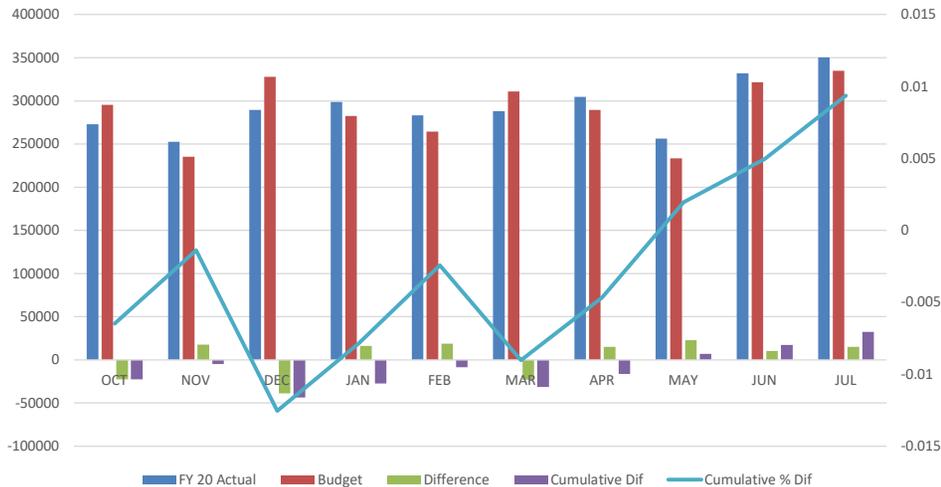
- Sales Tax Comparisons
- Revenue Comparisons
- Prior-Year Comparative Income Statement

CITY OF WARRENSBURG *1 CENT SALES TEN YEAR COMPARISON

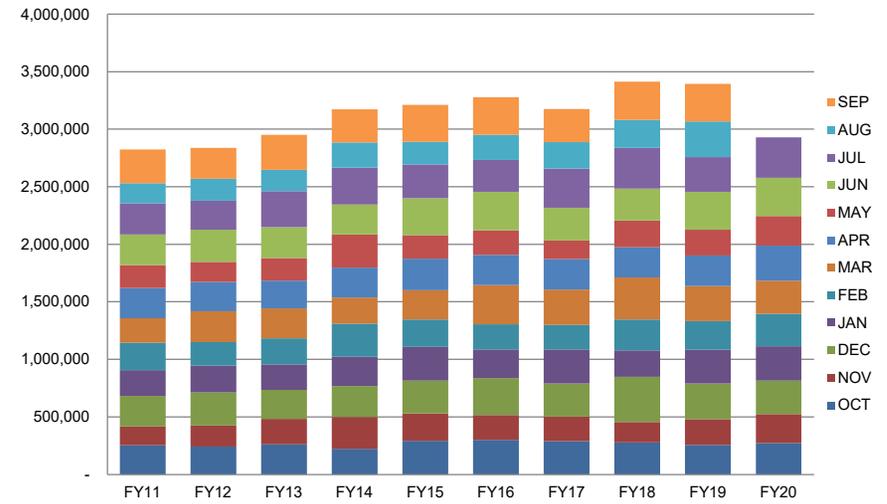


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 254,148.70	\$ 241,663.14	\$ 262,395.96	\$ 223,965.81	\$ 291,309.52	\$ 300,352.02	\$ 290,432.91	\$ 277,035.30	\$ 255,230.99	\$ 272,805.07	\$ 17,574.08	6.89%	OCT
NOV	\$ 163,749.90	\$ 182,051.90	\$ 220,033.60	\$ 276,423.19	\$ 238,145.41	\$ 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	\$ 350,318.42	\$ 50,404.90	16.81%	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	\$ 2,928,422.77	\$ 171,916.74	6.24%	TOTAL

FY 2020 Actual to Budget



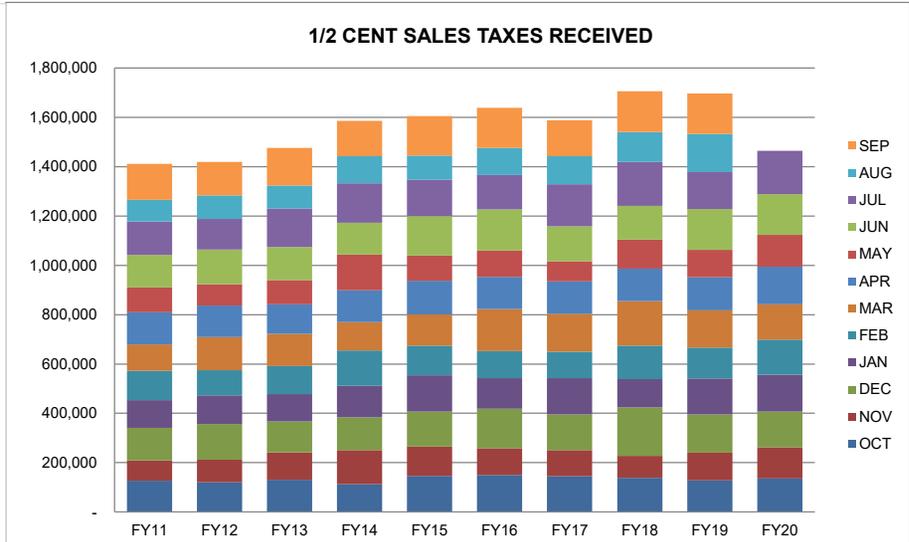
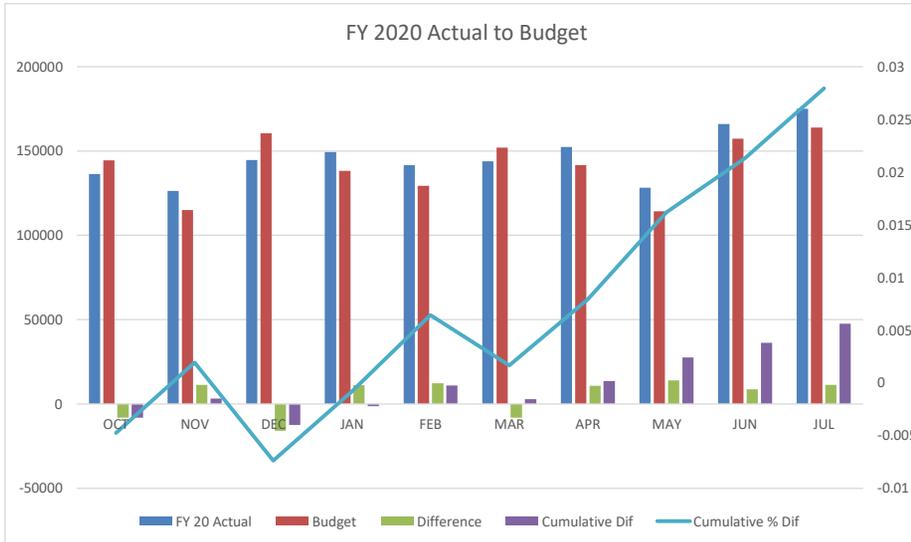
1 CENT SALES TAXES RECEIVED



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



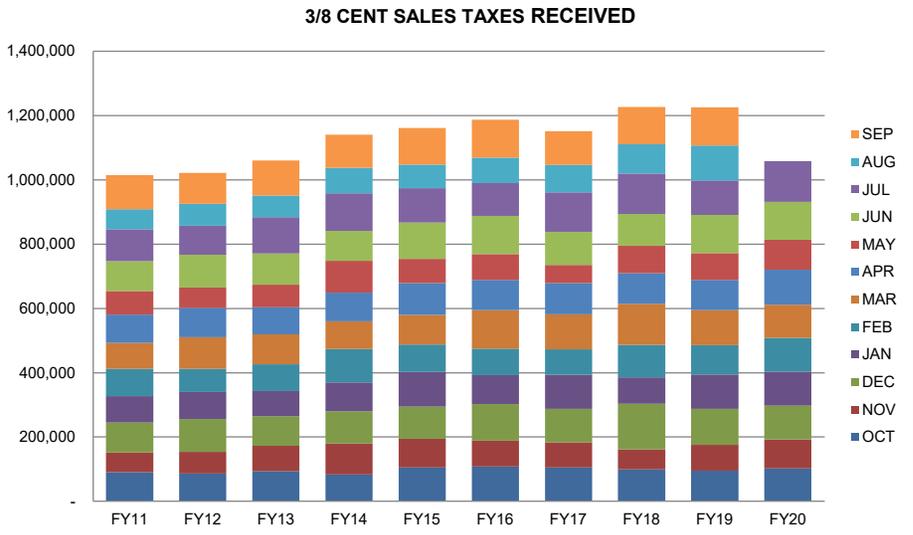
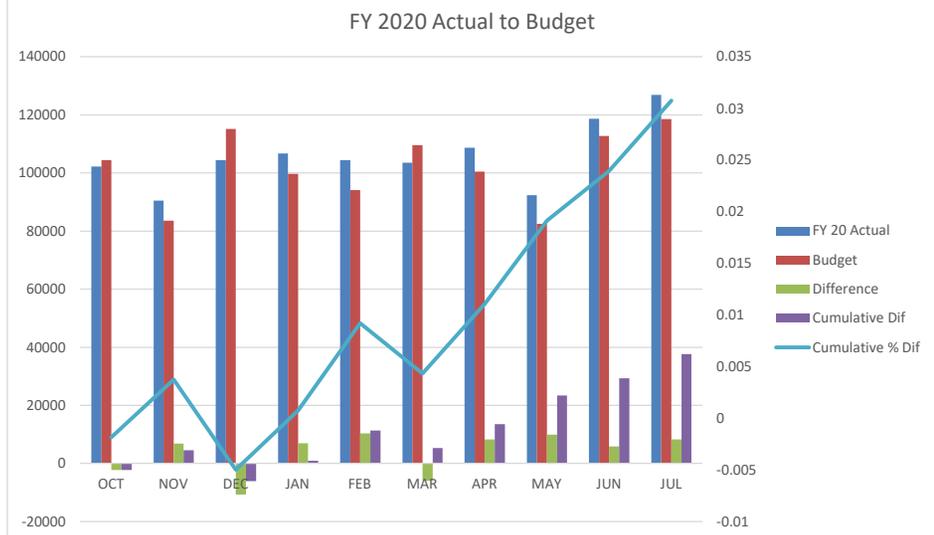
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 127,074.32	\$ 120,831.68	\$ 131,197.84	\$ 111,983.09	\$ 145,654.68	\$ 150,176.28	\$ 145,216.65	\$ 138,517.76	\$ 127,615.00	\$ 136,402.77	\$ 8,787.77	6.89%	OCT
NOV	\$ 81,875.07	\$ 91,025.98	\$ 110,016.80	\$ 138,211.48	\$ 119,072.69	\$ 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	\$ 175,159.33	\$ 25,202.71	16.81%	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	\$ 1,464,211.73	\$ 85,959.34	6.24%	TOTAL



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



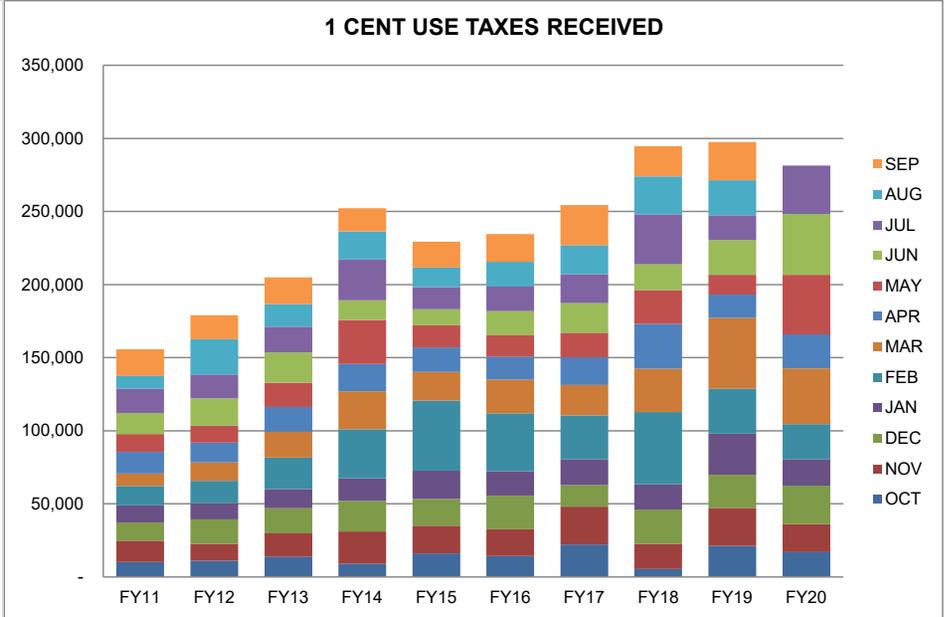
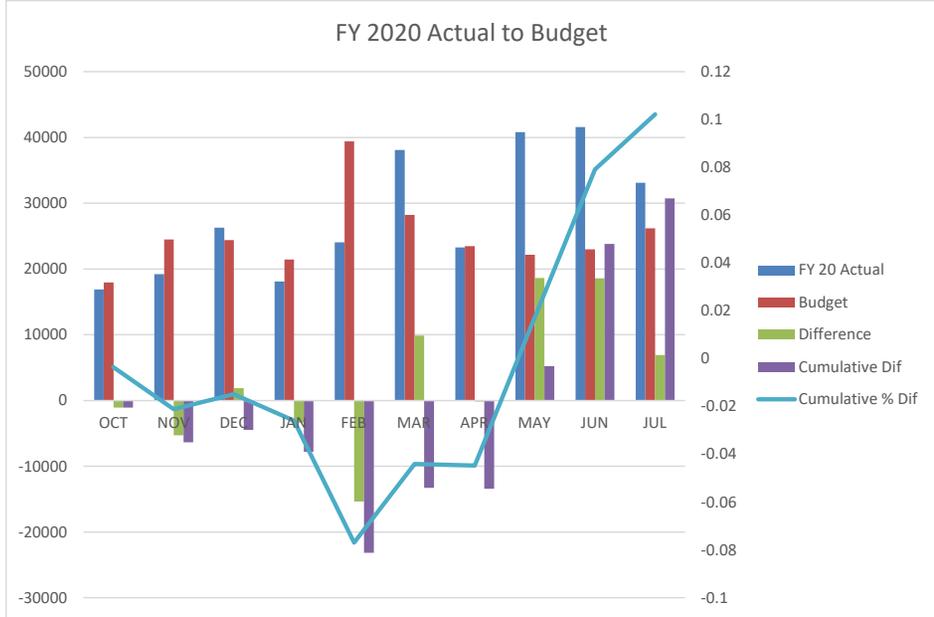
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 90,814.07	\$ 86,189.33	\$ 93,465.69	\$ 83,936.23	\$ 105,422.83	\$ 107,993.82	\$ 105,377.24	\$ 99,242.10	\$ 95,187.99	\$ 102,214.37	\$ 7,026.38	7.38%	OCT
NOV	\$ 61,217.93	\$ 67,637.85	\$ 78,992.03	\$ 95,992.27	\$ 88,737.16	\$ 80,964.79	\$ 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	\$ 126,859.66	\$ 19,826.10	18.52%	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	\$ 1,058,541.18	\$ 60,777.46	6.09%	TOTAL



CITY OF WARRENSBURG 1 CENT USE TEN YEAR COMPARISON



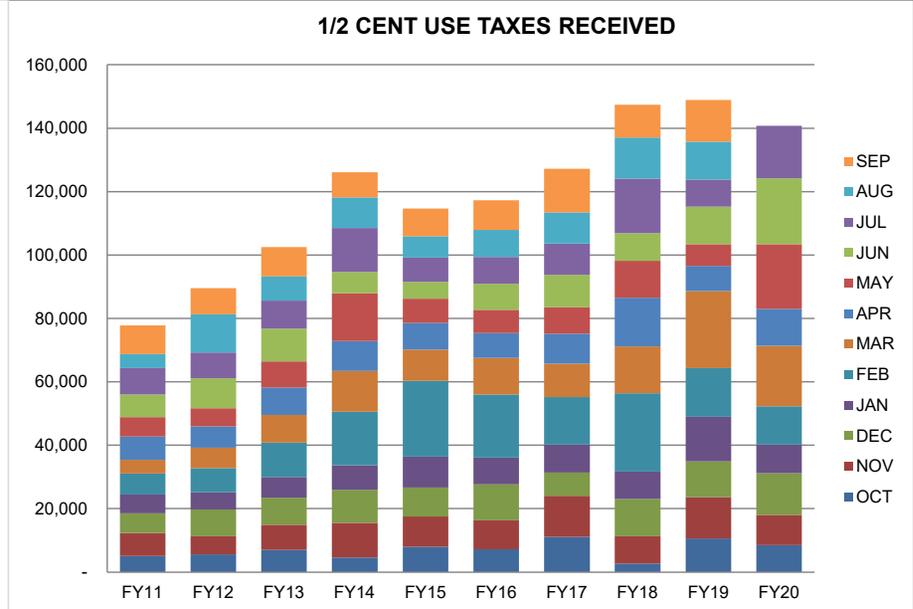
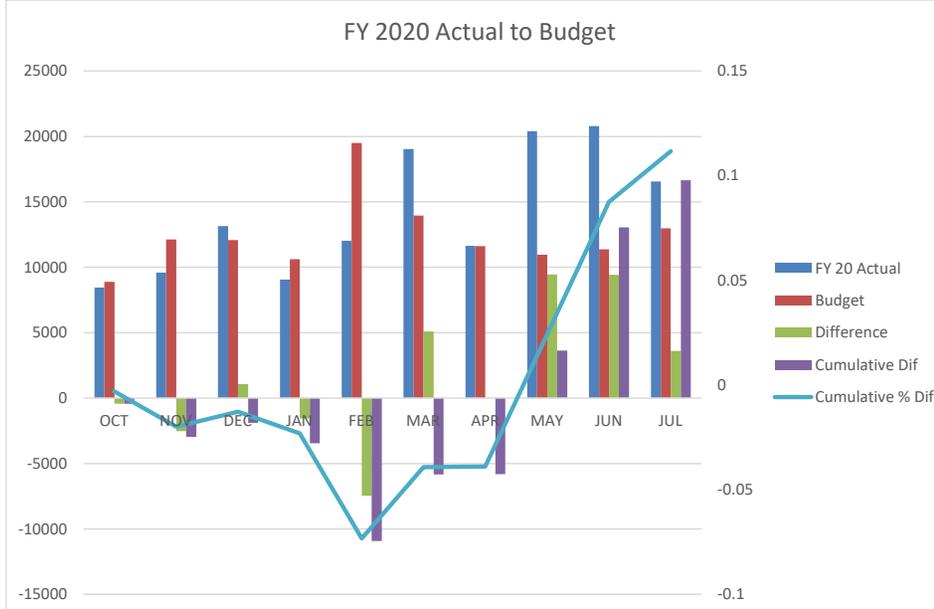
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 10,074.41	\$ 11,056.06	\$ 13,900.06	\$ 9,143.52	\$ 15,961.68	\$ 14,297.21	\$ 22,204.92	\$ 5,257.26	\$ 21,217.49	\$ 16,912.14	\$ (4,305.35)	-20.29%	OCT
NOV	\$ 14,619.51	\$ 11,525.73	\$ 15,955.74	\$ 21,934.11	\$ 19,083.78	\$ 18,292.66	\$ 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	\$ 33,127.28	\$ 16,107.72	94.64%	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	\$281,446.32	\$ 33,986.48	13.73%	TOTAL



CITY OF WARRENSBURG 1/2 CENT USE TEN YEAR COMPARISON



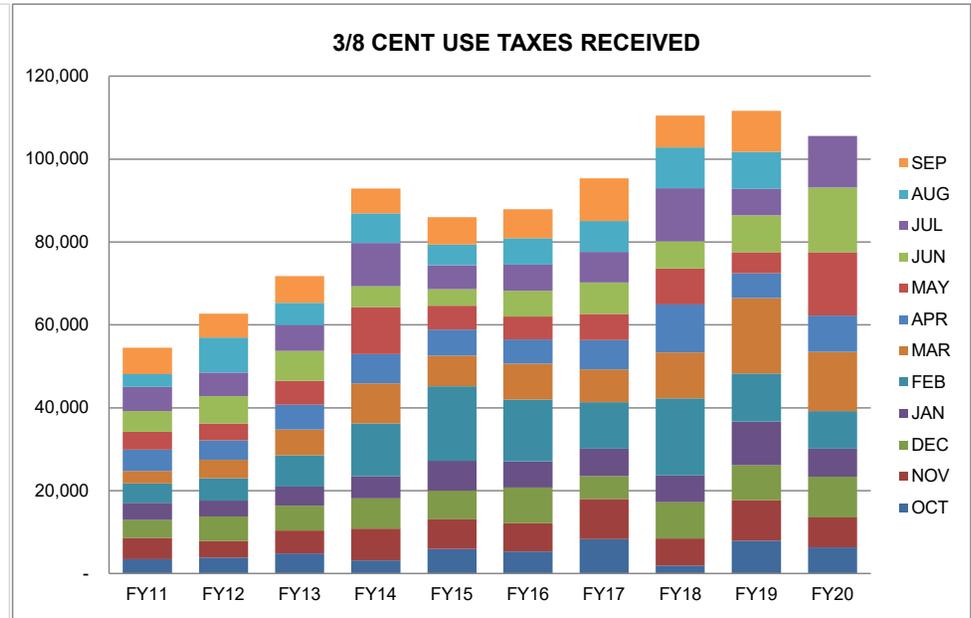
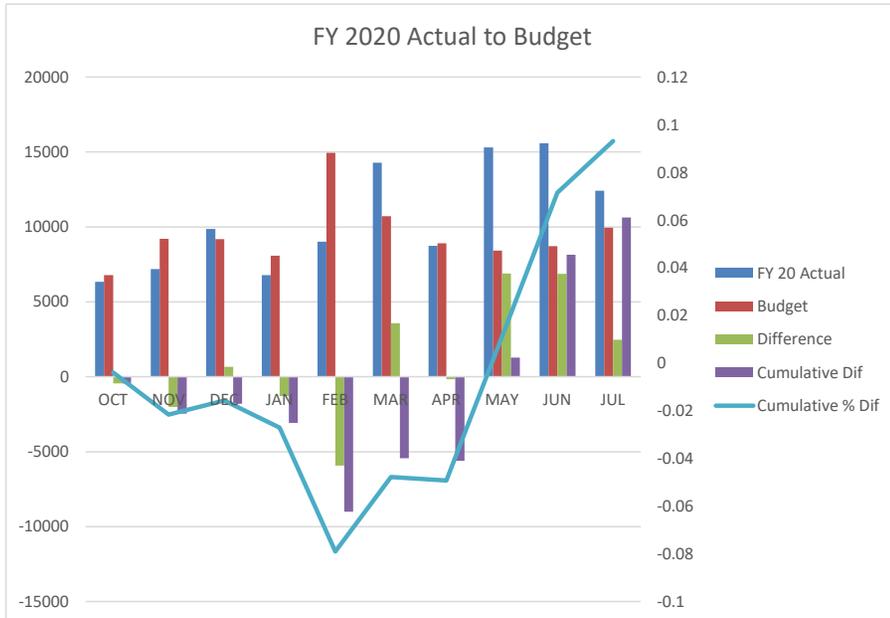
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 5,036.27	\$ 5,527.00	\$ 6,948.75	\$ 4,570.92	\$ 7,982.34	\$ 7,149.94	\$ 11,104.54	\$ 2,629.12	\$ 10,610.74	\$ 8,457.66	\$ (2,153.08)	-20.29%	OCT
NOV	\$ 7,308.41	\$ 5,761.80	\$ 7,976.39	\$ 10,965.03	\$ 9,543.68	\$ 9,148.04	\$ 12,917.51	\$ 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	\$ 16,566.74	\$ 8,055.36	94.64%	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	\$140,749.55	\$ 16,996.42	13.73%	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	\$ 12,423.51	\$ 6,040.77	94.64%	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	\$105,548.97	\$ 12,745.71	13.73%	TOTAL



CITY OF WARRENSBURG LAW ENFORCEMENT TEN YEAR COMPARISON

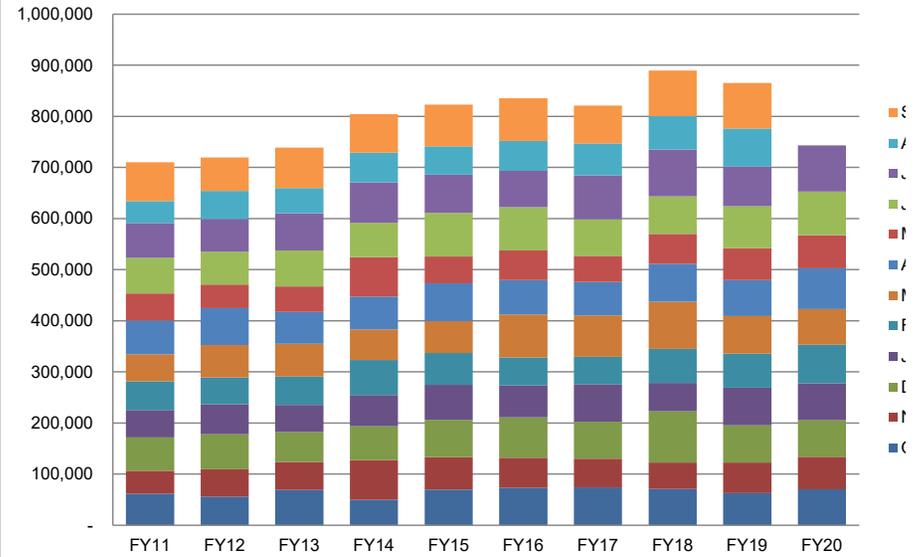


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 61,672.18	\$ 55,646.53	\$ 68,648.72	\$ 49,734.02	\$ 69,740.56	\$ 73,177.08	\$ 74,169.96	\$ 70,492.57	\$ 62,332.51	\$ 70,043.58	\$ 7,711.07	12.37%	OCT
NOV	\$ 44,374.74	\$ 53,633.60	\$ 55,212.92	\$ 77,887.02	\$ 63,532.50	\$ 58,894.22	\$ 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	\$ 90,174.20	\$ 12,276.79	15.76%	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	\$ 743,000.37	\$ 40,633.11	5.79%	TOTAL

FY 2020 Actual to Budget



LAW ENFORCEMENT SALES TAXES RECEIVED

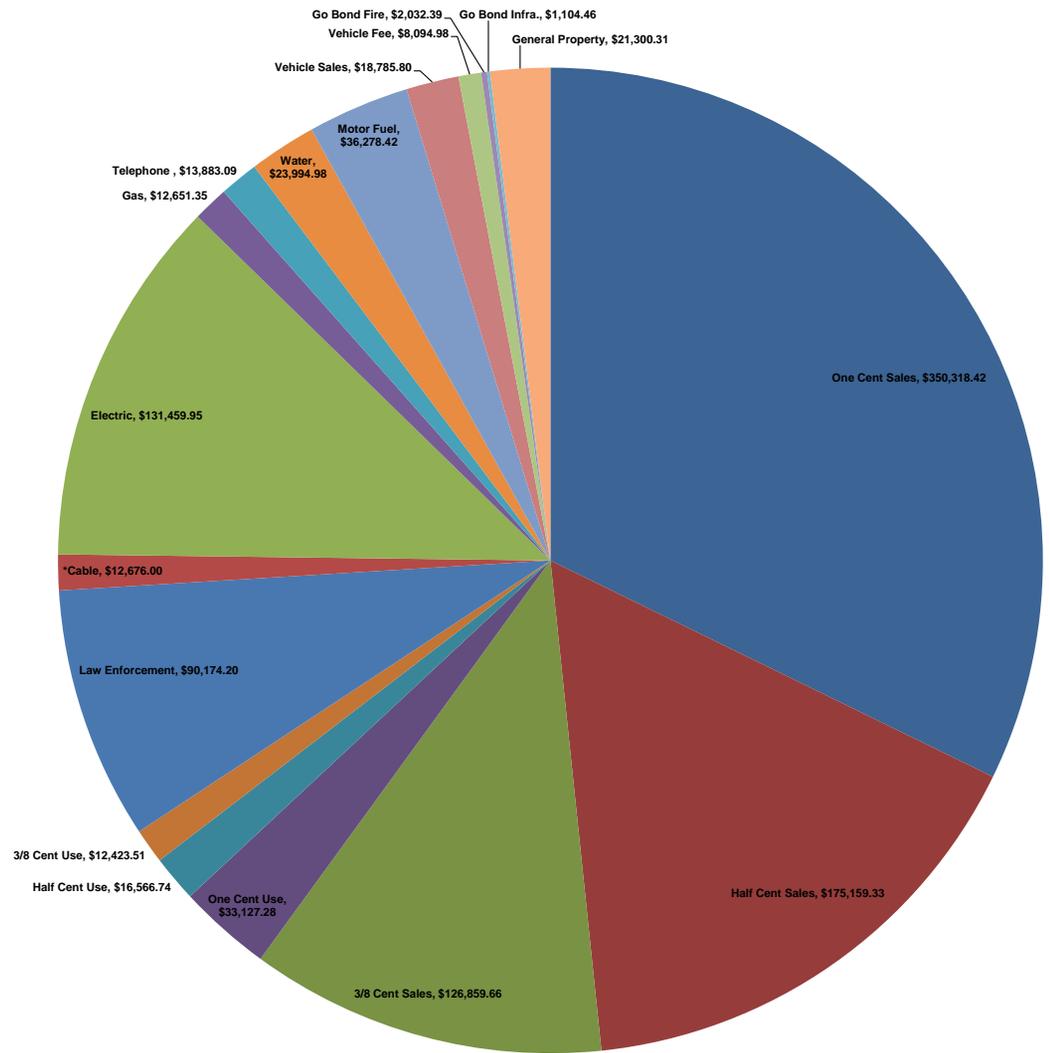




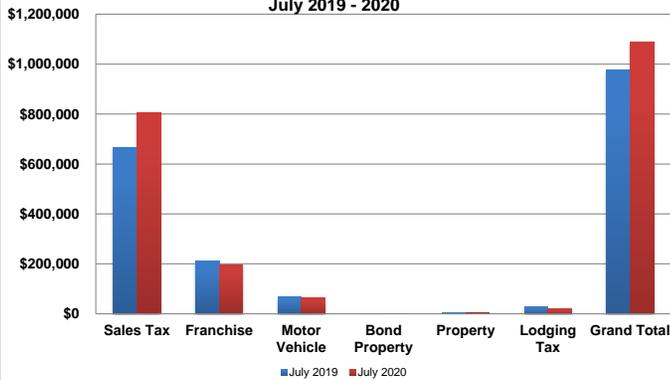
CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 08/06/2020

	July 2019	July 2020	Difference	%
Sales Tax				
One Cent Sales	\$299,913.52	\$350,318.42	\$50,404.90	16.81%
Half Cent Sales	\$149,956.62	\$175,159.33	\$25,202.71	16.81%
3/8 Cent Sales	\$107,033.56	\$126,859.66	\$19,826.10	18.52%
One Cent Use	\$17,019.56	\$33,127.28	\$16,107.72	94.64%
Half Cent Use	\$8,511.38	\$16,566.74	\$8,055.36	94.64%
3/8 Cent Use	\$6,382.74	\$12,423.51	\$6,040.77	94.64%
Law Enforcement	\$77,897.41	\$90,174.20	\$12,276.79	15.76%
Total	\$666,714.79	\$804,629.14	\$137,914.35	20.69%
Franchise				
*Cable	\$12,979.26	\$12,676.00	(\$303.26)	-2.34%
Electric	\$145,662.05	\$131,459.95	(\$14,202.10)	-9.75%
Gas	\$12,517.71	\$12,651.35	\$133.64	1.07%
Telephone	\$17,476.70	\$13,883.09	(\$3,593.61)	-20.56%
Water	\$22,559.35	\$23,994.98	\$1,435.63	6.36%
Total	\$211,195.07	\$194,665.37	(\$16,529.70)	-7.83%
Motor Vehicle				
Motor Fuel	\$44,327.23	\$36,278.42	(\$8,048.81)	-18.16%
Vehicle Sales	\$16,393.35	\$18,785.80	\$2,392.45	14.59%
Vehicle Fee	\$5,456.89	\$8,094.98	\$2,638.09	48.34%
Total	\$66,177.47	\$63,159.20	(\$3,018.27)	-4.56%
Bond Property				
Go Bond Fire	\$344.40	\$285.94	(\$58.46)	-16.97%
Go Bond Infra.	\$1,106.99	\$919.11	(\$187.88)	-16.97%
Total	\$1,451.39	\$1,205.05	(\$246.34)	-16.97%
Property				
General Property	\$1,850.36	\$2,032.39	\$182.03	9.84%
Parks Property	\$1,005.19	\$1,104.46	\$99.27	9.88%
Total	\$2,855.55	\$3,136.85	\$281.30	9.85%
Lodging Tax	\$28,344.47	\$21,300.31	(\$7,044.16)	-24.85%
Grand Total	\$975,287.35	\$1,086,890.87	\$111,603.52	11.44%
*Estimated				

Monthly Percentage Revenue Comparison July 2019 - 2020



Monthly Total Revenue Comparison July 2019 - 2020

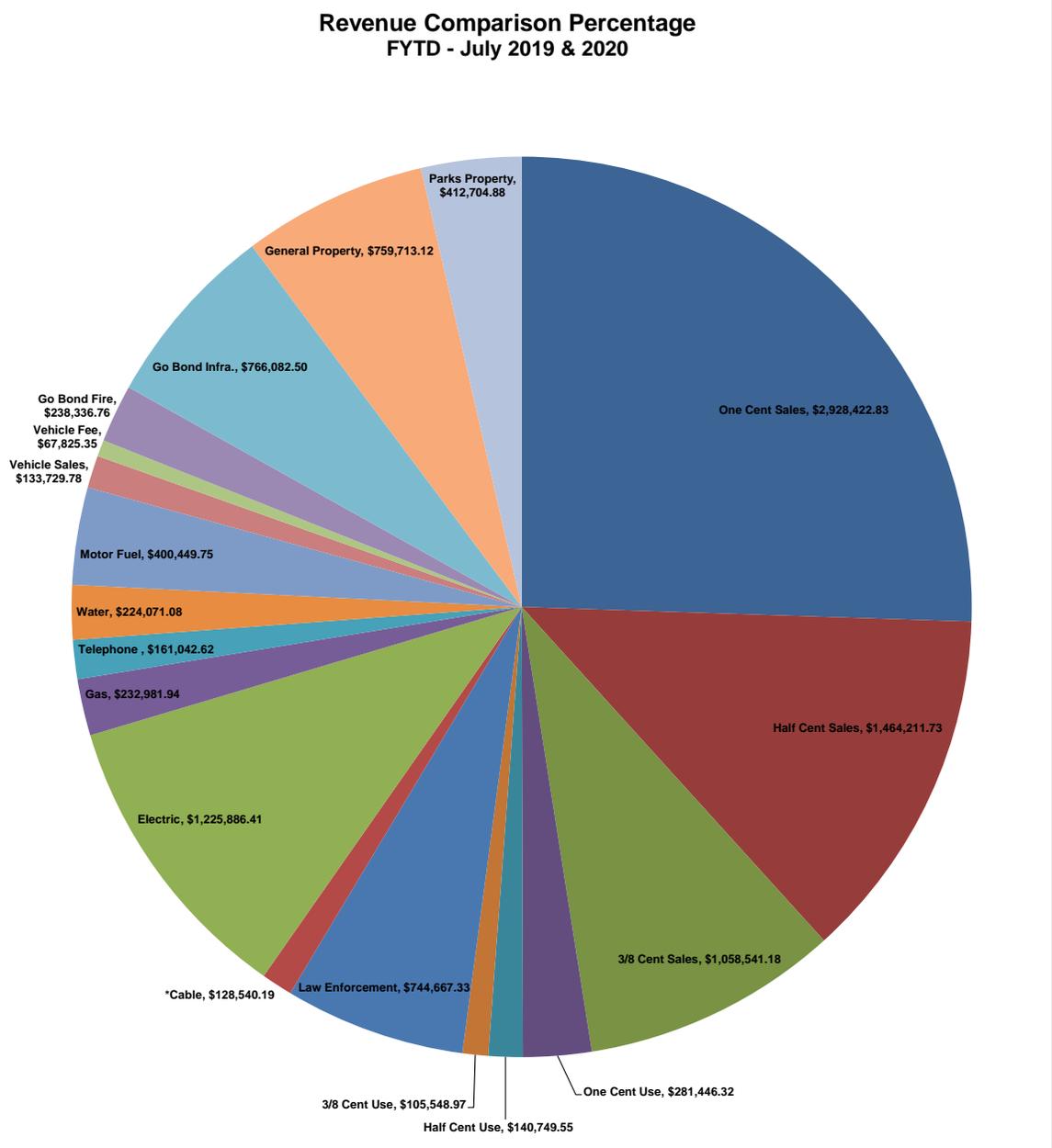
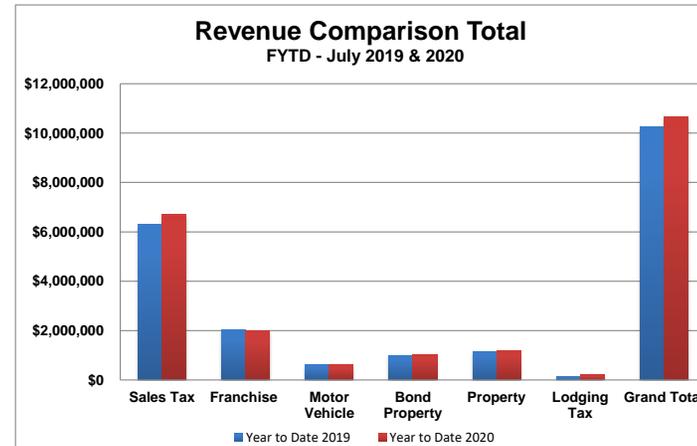




CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 08/06/2020

	Year to Date 2019	Year to Date 2020	Difference	%
Sales Tax				
One Cent Sales	\$2,756,506.03	\$2,928,422.83	\$171,916.80	6.24%
Half Cent Sales	\$1,378,252.39	\$1,464,211.73	\$85,959.34	6.24%
3/8 Cent Sales	\$997,763.72	\$1,058,541.18	\$60,777.46	6.09%
One Cent Use	\$247,459.84	\$281,446.32	\$33,986.48	13.73%
Half Cent Use	\$123,753.13	\$140,749.55	\$16,996.42	13.73%
3/8 Cent Use	\$92,803.26	\$105,548.97	\$12,745.71	13.73%
Law Enforcement	\$702,367.26	\$744,667.33	\$42,300.07	6.02%
Total	\$6,298,905.63	\$6,723,587.91	\$424,682.28	6.74%
2020 Adj. Feb.				
Franchise				
*Cable	\$131,985.19	\$128,540.19	(\$3,445.00)	-2.61%
Electric	\$1,194,471.02	\$1,225,886.41	\$31,415.39	2.63%
Gas	\$271,260.91	\$232,981.94	(\$38,278.97)	-14.11%
Telephone	\$192,348.78	\$161,042.62	(\$31,306.16)	-16.28%
Water	\$230,739.86	\$224,071.08	(\$6,668.78)	-2.89%
Total	\$2,020,805.76	\$1,972,522.24	(\$48,283.52)	-2.39%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$421,597.54	\$400,449.75	(\$21,147.79)	-5.02%
Vehicle Sales	\$133,300.83	\$133,729.78	\$428.95	0.32%
Vehicle Fee	\$69,147.46	\$67,825.35	(\$1,322.11)	-1.91%
Total	\$624,045.83	\$602,004.88	(\$22,040.95)	-3.53%
Bond Property				
Go Bond Fire	\$235,955.72	\$238,336.76	\$2,381.04	1.01%
Go Bond Infra.	\$758,429.08	\$766,082.50	\$7,653.42	1.01%
Total	\$994,384.80	\$1,004,419.26	\$10,034.46	1.01%
Property				
General Property	\$754,519.72	\$759,713.12	\$5,193.40	0.69%
Parks Property	\$409,883.24	\$412,704.88	\$2,821.64	0.69%
Total	\$1,164,402.96	\$1,172,418.00	\$8,015.04	0.69%
Lodging Tax	\$134,776.83	\$201,106.86	\$66,330.03	49.21%
Grand Total	\$10,242,937.01	\$10,671,639.89	\$428,702.88	4.19%

*Estimated

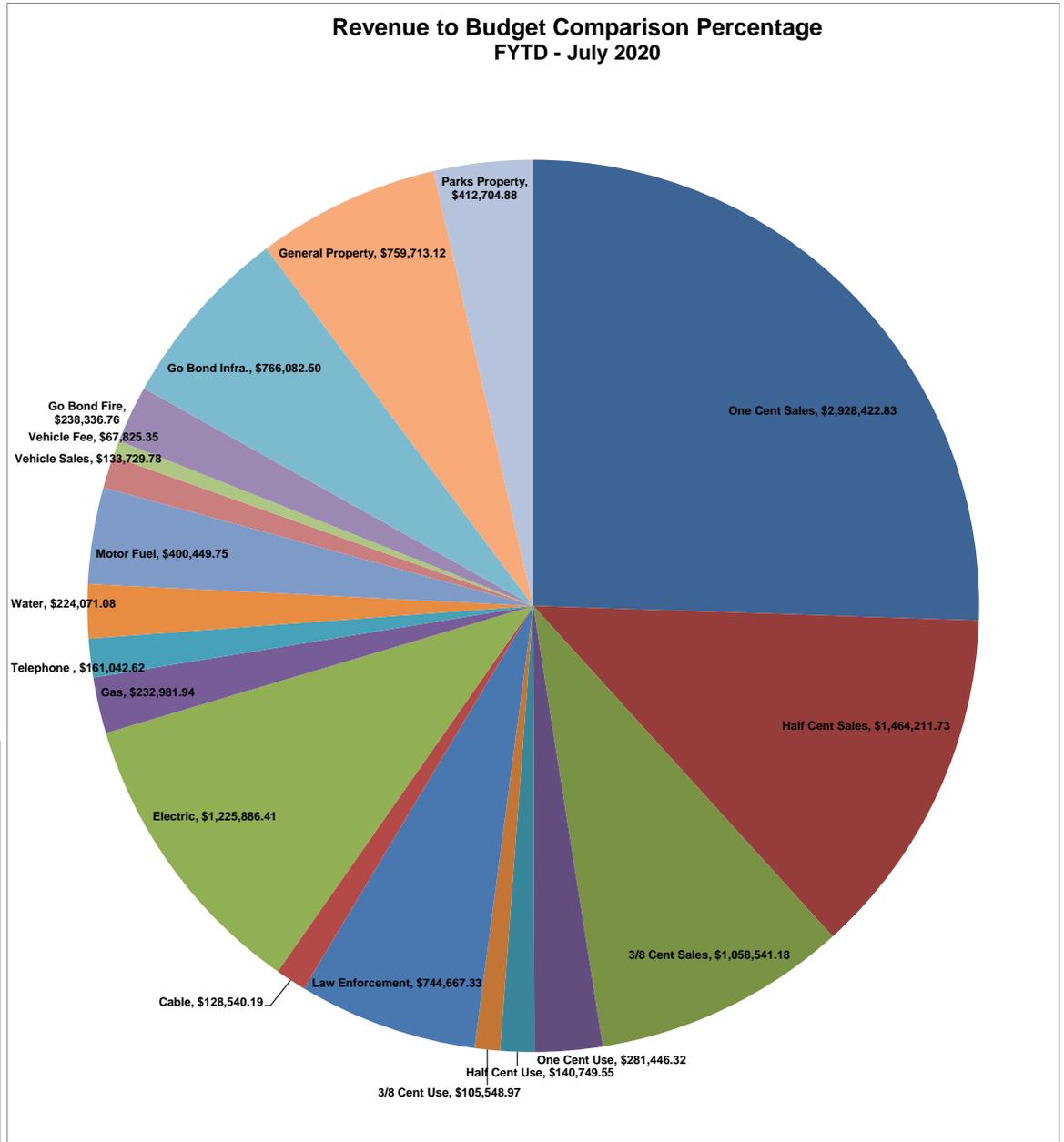
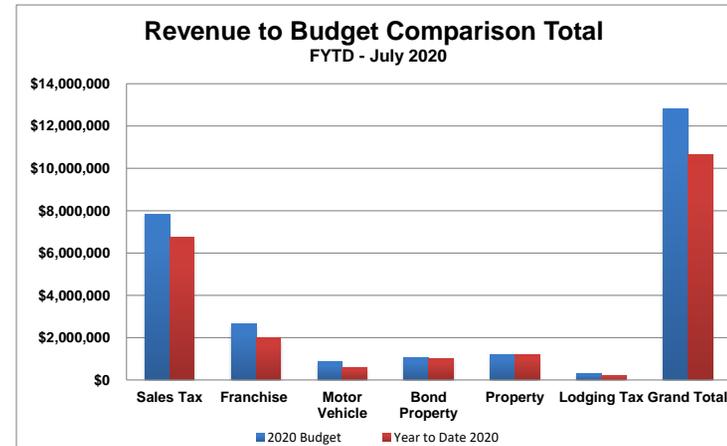




CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 08/06/2020

	2020 Budget	Year to Date 2020	Difference	% Remaining
Sales Tax				
One Cent Sales	\$3,475,000.00	\$2,928,422.83	(\$546,577.17)	15.73%
Half Cent Sales	\$1,700,000.00	\$1,464,211.73	(\$235,788.27)	13.87%
3/8 Cent Sales	\$1,225,000.00	\$1,058,541.18	(\$166,458.82)	13.59%
One Cent Use	\$301,000.00	\$281,446.32	(\$19,553.68)	6.50%
Half Cent Use	\$149,000.00	\$140,749.55	(\$8,250.45)	5.54%
3/8 Cent Use	\$114,000.00	\$105,548.97	(\$8,451.03)	7.41%
Law Enforcement	\$870,000.00	\$744,667.33	(\$125,332.67)	14.41%
Total	\$7,834,000.00	\$6,723,587.91	(\$1,110,412.09)	14.17%
2020 Adj. Feb.				
Franchise				
Cable	\$163,000.00	\$128,540.19	(\$34,459.81)	21.14%
Electric	\$1,671,000.00	\$1,225,886.41	(\$445,113.59)	26.64%
Gas	\$267,000.00	\$232,981.94	(\$34,018.06)	12.74%
Telephone	\$276,000.00	\$161,042.62	(\$114,957.38)	41.65%
Water	\$276,000.00	\$224,071.08	(\$51,928.92)	18.81%
Total	\$2,653,000.00	\$1,972,522.24	(\$680,477.76)	25.65%
Electric Adj Jan. 2019				
Motor Vehicle				
Motor Fuel	\$580,000.00	\$400,449.75	(\$179,550.25)	30.96%
Vehicle Sales	\$180,000.00	\$133,729.78	(\$46,270.22)	25.71%
Vehicle Fee	\$86,000.00	\$67,825.35	(\$18,174.65)	21.13%
Total	\$846,000.00	\$602,004.88	(\$243,995.12)	28.84%
Bond Property				
Go Bond Fire	\$252,000.00	\$238,336.76	(\$13,663.24)	5.42%
Go Bond Infra.	\$798,000.00	\$766,082.50	(\$31,917.50)	4.00%
Total	\$1,050,000.00	\$1,004,419.26	(\$45,580.74)	4.34%
Property				
General Property	\$775,000.00	\$759,713.12	(\$15,286.88)	1.97%
Parks Property	\$425,000.00	\$412,704.88	(\$12,295.12)	2.89%
Total	\$1,200,000.00	\$1,172,418.00	(\$27,582.00)	2.30%
Lodging Tax				
	\$288,000.00	\$201,106.86	(\$86,893.14)	30.17%
Grand Total	\$12,821,000.00	\$10,671,639.89	(\$2,149,360.11)	16.76%

*Estimated





Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	721,710.57	787,045.83	65,335.26	9.05%	8,546,270.22	8,388,349.14	-157,921.08	-1.85%
Revenue Total:	721,710.57	787,045.83	65,335.26	9.05%	8,546,270.22	8,388,349.14	-157,921.08	-1.85%
Expense								
601 - LEGISLATIVE	2,530.14	584.79	1,945.35	76.89%	74,670.18	86,887.68	-12,217.50	-16.36%
602 - CITY CLERK	7,617.10	6,371.00	1,246.10	16.36%	63,706.09	59,958.30	3,747.79	5.88%
603 - CITY MANAGER	20,461.98	25,422.28	-4,960.30	-24.24%	164,510.48	181,991.28	-17,480.80	-10.63%
604 - MUNICIPAL COURT	10,134.06	15,380.21	-5,246.15	-51.77%	126,128.63	125,051.53	1,077.10	0.85%
605 - LEGAL	0.00	0.00	0.00	0.00%	6,673.36	5,112.50	1,560.86	23.39%
610 - HUMAN RESOURCES	17,368.51	17,005.14	363.37	2.09%	119,471.51	152,065.21	-32,593.70	-27.28%
611 - GENERAL	30,693.17	27,291.49	3,401.68	11.08%	416,639.70	402,657.35	13,982.35	3.36%
612 - FINANCE	54,102.27	48,880.13	5,222.14	9.65%	419,064.16	410,703.64	8,360.52	2.00%
613 - INFORMATION TECHNOLOGY	92,478.74	19,493.95	72,984.79	78.92%	512,957.50	481,171.01	31,786.49	6.20%
614 - BUILDINGS & GROUNDS	37,353.71	21,800.89	15,552.82	41.64%	161,396.16	152,003.73	9,392.43	5.82%
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	235,016.91	204,266.09	30,750.82	13.08%	1,848,578.23	1,714,969.22	133,609.01	7.23%
622 - LAW ENFORCEMENT	273,559.82	266,638.78	6,921.04	2.53%	2,409,290.89	2,278,951.74	130,339.15	5.41%
623 - ANIMAL CONTROL	27,653.96	27,128.06	525.90	1.90%	239,995.57	218,514.64	21,480.93	8.95%
624 - ANIMAL CONTROL DONATION	6,175.00	0.00	6,175.00	100.00%	33,752.14	0.00	33,752.14	100.00%
640 - GRAPHIC INFORMATION SYSTEMS	0.00	15,017.02	-15,017.02	0.00%	0.00	56,899.82	-56,899.82	0.00%
641 - COMMUNITY DEVELOPMENT	52,385.91	45,465.21	6,920.70	13.21%	399,840.37	369,874.01	29,966.36	7.49%
642 - ECONOMIC DEVELOPMENT	20,704.31	18,332.26	2,372.05	11.46%	196,288.79	172,435.83	23,852.96	12.15%
643 - STREET MAINTENANCE	137,044.00	107,452.59	29,591.41	21.59%	1,582,716.12	1,109,399.86	473,316.26	29.91%
644 - CEMETERY	11,703.59	13,095.06	-1,391.47	-11.89%	77,350.83	75,213.64	2,137.19	2.76%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	64,298.48	636,033.07	-571,734.59	-889.19%
Expense Total:	1,036,983.18	879,624.95	157,358.23	15.17%	8,930,272.71	8,706,791.51	223,481.20	2.50%
Fund 110 Surplus (Deficit):	-315,272.61	-92,579.12	222,693.49	70.64%	-384,002.49	-318,442.37	65,560.12	17.07%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	68,018.94	63,159.20	-4,859.74	-7.14%	976,411.95	607,825.16	-368,586.79	-37.75%
Revenue Total:	68,018.94	63,159.20	-4,859.74	-7.14%	976,411.95	607,825.16	-368,586.79	-37.75%
Expense								
611 - GENERAL	119.06	0.00	119.06	100.00%	638.90	684.43	-45.53	-7.13%
680 - CAPITAL IMPROVEMENT	470,537.35	57,939.60	412,597.75	87.69%	795,862.30	132,715.70	663,146.60	83.32%
Expense Total:	470,656.41	57,939.60	412,716.81	87.69%	796,501.20	133,400.13	663,101.07	83.25%
Fund 210 Surplus (Deficit):	-402,637.47	5,219.60	407,857.07	101.30%	179,910.75	474,425.03	294,514.28	163.70%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July 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								
	160,935.80	191,726.07	30,790.27	19.13%	1,514,910.62	1,610,457.17	95,546.55	6.31%
Revenue Total:	160,935.80	191,726.07	30,790.27	19.13%	1,514,910.62	1,610,457.17	95,546.55	6.31%
Expense								
611 - GENERAL	179.51	0.00	179.51	100.00%	162,359.44	677.50	161,681.94	99.58%
680 - CAPITAL IMPROVEMENT	1,272.60	0.00	1,272.60	100.00%	28,805.81	457,203.54	-428,397.73	-1,487.19%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	601,925.06	614,932.94	-13,007.88	-2.16%
Expense Total:	1,452.11	0.00	1,452.11	100.00%	793,090.31	1,072,813.98	-279,723.67	-35.27%
Fund 215 Surplus (Deficit):	159,483.69	191,726.07	32,242.38	20.22%	721,820.31	537,643.19	-184,177.12	-25.52%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	3,264.29	2,398.36	-865.93	-26.53%	1,065,451.09	1,052,257.42	-13,193.67	-1.24%
Revenue Total:	3,264.29	2,398.36	-865.93	-26.53%	1,065,451.09	1,052,257.42	-13,193.67	-1.24%
Expense								
680 - CAPITAL IMPROVEMENT	848.00	6,984.00	-6,136.00	-723.58%	908,555.96	11,703.18	896,852.78	98.71%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	919,725.00	948,850.00	-29,125.00	-3.17%
Expense Total:	848.00	6,984.00	-6,136.00	-723.58%	1,828,280.96	960,553.18	867,727.78	47.46%
Fund 225 Surplus (Deficit):	2,416.29	-4,585.64	-7,001.93	-289.78%	-762,829.87	91,704.24	854,534.11	112.02%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	36,456.33	0.00	-36,456.33	-100.00%	63,847.12	2,655.27	-61,191.85	-95.84%
Revenue Total:	36,456.33	0.00	-36,456.33	-100.00%	63,847.12	2,655.27	-61,191.85	-95.84%
Expense								
611 - GENERAL	4.55	0.00	4.55	100.00%	34.21	62.00	-27.79	-81.23%
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	44.99	-44.99	0.00%	0.00	74,028.65	-74,028.65	0.00%
Expense Total:	4.55	44.99	-40.44	-888.79%	34.21	149,744.20	-149,709.99	-437,620.55%
Fund 250 Surplus (Deficit):	36,451.78	-44.99	-36,496.77	-100.12%	63,812.91	-147,088.93	-210,901.84	-330.50%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July 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%	1,669,076.92	1,759,708.13	90,631.21	5.43%
Revenue Total:	0.00	0.00	0.00	0.00%	1,669,076.92	1,759,708.13	90,631.21	5.43%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,669,076.92	1,759,708.13	-90,631.21	-5.43%
Expense Total:	0.00	0.00	0.00	0.00%	1,669,076.92	1,759,708.13	-90,631.21	-5.43%
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 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July 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%	508,446.52	583,282.80	74,836.28	14.72%
Revenue Total:	0.00	0.00	0.00	0.00%	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):	0.00	0.00	0.00	0.00%	294,637.89	-337,455.66	-632,093.55	-214.53%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	254,918.98	207,501.73	-47,417.25	-18.60%	2,456,099.13	1,961,812.90	-494,286.23	-20.12%
Revenue Total:	254,918.98	207,501.73	-47,417.25	-18.60%	2,456,099.13	1,961,812.90	-494,286.23	-20.12%
Expense								
611 - GENERAL	46,707.75	38,692.74	8,015.01	17.16%	626,305.56	361,870.86	264,434.70	42.22%
631 - MAINTENANCE	39,901.70	27,576.85	12,324.85	30.89%	341,751.24	295,857.98	45,893.26	13.43%
632 - RECREATION PROGRAMS	109,129.46	43,029.90	66,099.56	60.57%	715,274.10	354,553.31	360,720.79	50.43%
633 - COMMUNITY CENTER	37,725.59	27,836.70	9,888.89	26.21%	323,959.59	254,961.00	68,998.59	21.30%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	82,610.09	79,450.84	3,159.25	3.82%
Expense Total:	233,464.50	137,136.19	96,328.31	41.26%	2,089,900.58	1,346,693.99	743,206.59	35.56%
Fund 430 Surplus (Deficit):	21,454.48	70,365.54	48,911.06	227.98%	366,198.55	615,118.91	248,920.36	67.97%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 440 - TAX INCREMENTAL FINANCING								
Revenue								
	2,221.55	0.00	-2,221.55	-100.00%	149,408.69	150,136.18	727.49	0.49%
Revenue Total:	2,221.55	0.00	-2,221.55	-100.00%	149,408.69	150,136.18	727.49	0.49%
Expense								
693 - KEYSTONE TIF	2,221.55	3,840.59	-1,619.04	-72.88%	145,077.21	154,467.66	-9,390.45	-6.47%
Expense Total:	2,221.55	3,840.59	-1,619.04	-72.88%	145,077.21	154,467.66	-9,390.45	-6.47%
Fund 440 Surplus (Deficit):	0.00	-3,840.59	-3,840.59	0.00%	4,331.48	-4,331.48	-8,662.96	-200.00%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	329,070.48	406,660.34	77,589.86	23.58%	4,039,566.39	4,066,905.77	27,339.38	0.68%
Revenue Total:	329,070.48	406,660.34	77,589.86	23.58%	4,039,566.39	4,066,905.77	27,339.38	0.68%
Expense								
611 - GENERAL	46,616.21	49,865.03	-3,248.82	-6.97%	1,046,221.13	1,173,339.35	-127,118.22	-12.15%
612 - FINANCE	4,159.56	23,622.06	-19,462.50	-467.90%	46,131.92	79,145.05	-33,013.13	-71.56%
671 - PLANTS	108,608.25	70,277.92	38,330.33	35.29%	944,334.20	792,135.98	152,198.22	16.12%
672 - COLLECTIONS	38,182.39	26,959.92	11,222.47	29.39%	268,740.89	291,324.18	-22,583.29	-8.40%
680 - CAPITAL IMPROVEMENT	35,291.38	5,207.40	30,083.98	85.24%	250,102.36	753,393.67	-503,291.31	-201.23%
Expense Total:	232,857.79	175,932.33	56,925.46	24.45%	2,555,530.50	3,089,338.23	-533,807.73	-20.89%
Fund 610 Surplus (Deficit):	96,212.69	230,728.01	134,515.32	139.81%	1,484,035.89	977,567.54	-506,468.35	-34.13%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	253.16	3,187.50	2,934.34	1,159.09%	2,892.85	4,613.99	1,721.14	59.50%
Revenue Total:	253.16	3,187.50	2,934.34	1,159.09%	2,892.85	4,613.99	1,721.14	59.50%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	42,600.00	1,600.00	41,000.00	96.24%
Expense Total:	0.00	0.00	0.00	0.00%	42,600.00	1,600.00	41,000.00	96.24%
Fund 710 Surplus (Deficit):	253.16	3,187.50	2,934.34	1,159.09%	-39,707.15	3,013.99	42,721.14	107.59%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019				2019-2020			
	July Activity	July Activity	July Variance Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN Revenue	69.13	0.00	-69.13	-100.00%	629.13	382.13	-247.00	-39.26%
Revenue Total:	69.13	0.00	-69.13	-100.00%	629.13	382.13	-247.00	-39.26%
Fund 720 Total:	69.13	0.00	-69.13	-100.00%	629.13	382.13	-247.00	-39.26%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	50.36	0.00	-50.36	-100.00%	458.31	277.52	-180.79	-39.45%
Revenue Total:	50.36	0.00	-50.36	-100.00%	458.31	277.52	-180.79	-39.45%
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):	50.36	0.00	-50.36	-100.00%	-541.69	277.52	819.21	151.23%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	July Variance				YTD Variance			
	2018-2019 July Activity	2019-2020 July Activity	Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY Revenue	57.64	0.00	-57.64	-100.00%	524.49	318.44	-206.05	-39.29%
Revenue Total:	57.64	0.00	-57.64	-100.00%	524.49	318.44	-206.05	-39.29%
Fund 740 Total:	57.64	0.00	-57.64	-100.00%	524.49	318.44	-206.05	-39.29%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL Revenue	38.87	0.00	-38.87	-100.00%	353.67	214.69	-138.98	-39.30%
Revenue Total:	38.87	0.00	-38.87	-100.00%	353.67	214.69	-138.98	-39.30%
Fund 750 Total:	38.87	0.00	-38.87	-100.00%	353.67	214.69	-138.98	-39.30%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	118.94	0.00	-118.94	-100.00%	15,679.20	1,242.63	-14,436.57	-92.07%
Revenue Total:	118.94	0.00	-118.94	-100.00%	15,679.20	1,242.63	-14,436.57	-92.07%
Expense								
611 - GENERAL	10.27	0.00	10.27	100.00%	2,205.37	7,606.22	-5,400.85	-244.90%
Expense Total:	10.27	0.00	10.27	100.00%	2,205.37	7,606.22	-5,400.85	-244.90%
Fund 810 Surplus (Deficit):	108.67	0.00	-108.67	-100.00%	13,473.83	-6,363.59	-19,837.42	-147.23%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	72.62	0.00	-72.62	-100.00%	2,009.26	261.26	-1,748.00	-87.00%
Revenue Total:	72.62	0.00	-72.62	-100.00%	2,009.26	261.26	-1,748.00	-87.00%
Expense								
611 - GENERAL	5.34	0.00	5.34	100.00%	6,540.96	476.80	6,064.16	92.71%
Expense Total:	5.34	0.00	5.34	100.00%	6,540.96	476.80	6,064.16	92.71%
Fund 820 Surplus (Deficit):	67.28	0.00	-67.28	-100.00%	-4,531.70	-215.54	4,316.16	95.24%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	1.90	0.00	-1.90	-100.00%	17.23	10.44	-6.79	-39.41%
Revenue Total:	1.90	0.00	-1.90	-100.00%	17.23	10.44	-6.79	-39.41%
Expense								
611 - GENERAL	0.15	0.00	0.15	100.00%	1.46	1.43	0.03	2.05%
Expense Total:	0.15	0.00	0.15	100.00%	1.46	1.43	0.03	2.05%
Fund 825 Surplus (Deficit):	1.75	0.00	-1.75	-100.00%	15.77	9.01	-6.76	-42.87%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	20,255.73	13,301.89	-6,953.84	-34.33%	135,706.67	248,157.37	112,450.70	82.86%
Revenue Total:	20,255.73	13,301.89	-6,953.84	-34.33%	135,706.67	248,157.37	112,450.70	82.86%
Expense								
611 - GENERAL	21,949.80	7,586.07	14,363.73	65.44%	129,077.73	134,562.60	-5,484.87	-4.25%
Expense Total:	21,949.80	7,586.07	14,363.73	65.44%	129,077.73	134,562.60	-5,484.87	-4.25%
Fund 830 Surplus (Deficit):	-1,694.07	5,715.82	7,409.89	437.40%	6,628.94	113,594.77	106,965.83	1,613.62%

Prior-Year Comparative Income Statement

For the Period Ending 07/31/2020

Department...	2018-2019 July Activity	2019-2020 July Activity	July Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	136,026.62	96,804.77	-39,221.85	-28.83%	944,827.94	1,022,477.88	77,649.94	8.22%
Revenue Total:	136,026.62	96,804.77	-39,221.85	-28.83%	944,827.94	1,022,477.88	77,649.94	8.22%
Expense								
611 - GENERAL	8,598.04	2,880.00	5,718.04	66.50%	33,627.19	37,991.24	-4,364.05	-12.98%
699 - SELF INSURANCE PREMIUM	153,640.17	0.00	153,640.17	100.00%	805,769.85	811,907.56	-6,137.71	-0.76%
Expense Total:	162,238.21	2,880.00	159,358.21	98.22%	839,397.04	849,898.80	-10,501.76	-1.25%
Fund 900 Surplus (Deficit):	-26,211.59	93,924.77	120,136.36	458.33%	105,430.90	172,579.08	67,148.18	63.69%
Total Surplus (Deficit):	-429,149.95	499,816.97	928,966.92	216.47%	2,050,191.61	2,172,950.97	122,759.36	5.99%

Fund Summary

Fund	2018-2019		July Variance		2018-2019		YTD Variance	
	July Activity	2019-2020 July Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	-315,272.61	-92,579.12	222,693.49	70.64%	-384,002.49	-318,442.37	65,560.12	17.07%
210 - CAPITAL IMPROVEMENT ...	-402,637.47	5,219.60	407,857.07	101.30%	179,910.75	474,425.03	294,514.28	163.70%
215 - CAPITAL IMPROVEMENT ...	159,483.69	191,726.07	32,242.38	20.22%	721,820.31	537,643.19	-184,177.12	-25.52%
225 - GENERAL OBLIGATION B...	2,416.29	-4,585.64	-7,001.93	-289.78%	-762,829.87	91,704.24	854,534.11	112.02%
250 - VEHICLE AND EQUIPME...	36,451.78	-44.99	-36,496.77	-100.12%	63,812.91	-147,088.93	-210,901.84	-330.50%
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%	294,637.89	-337,455.66	-632,093.55	-214.53%
430 - PARK & RECREATION	21,454.48	70,365.54	48,911.06	227.98%	366,198.55	615,118.91	248,920.36	67.97%
440 - TAX INCREMENTAL FINA...	0.00	-3,840.59	-3,840.59	0.00%	4,331.48	-4,331.48	-8,662.96	-200.00%
610 - WATER POLLUTION CON...	96,212.69	230,728.01	134,515.32	139.81%	1,484,035.89	977,567.54	-506,468.35	-34.13%
710 - STEVENSON	253.16	3,187.50	2,934.34	1,159.09%	-39,707.15	3,013.99	42,721.14	107.59%
720 - BROWN	69.13	0.00	-69.13	-100.00%	629.13	382.13	-247.00	-39.26%
730 - ANDERSON	50.36	0.00	-50.36	-100.00%	-541.69	277.52	819.21	151.23%
740 - CRISSEY	57.64	0.00	-57.64	-100.00%	524.49	318.44	-206.05	-39.29%
750 - TRICENTENNIAL	38.87	0.00	-38.87	-100.00%	353.67	214.69	-138.98	-39.30%
810 - CHILDREN'S MEMORIAL	108.67	0.00	-108.67	-100.00%	13,473.83	-6,363.59	-19,837.42	-147.23%
820 - ARTS COMMISSION	67.28	0.00	-67.28	-100.00%	-4,531.70	-215.54	4,316.16	95.24%
825 - PUBLIC ARTS FUND	1.75	0.00	-1.75	-100.00%	15.77	9.01	-6.76	-42.87%
830 - WCVB TOURISM BUREAU	-1,694.07	5,715.82	7,409.89	437.40%	6,628.94	113,594.77	106,965.83	1,613.62%
900 - SELF INSURED	-26,211.59	93,924.77	120,136.36	458.33%	105,430.90	172,579.08	67,148.18	63.69%
Total Surplus (Deficit):	-429,149.95	499,816.97	928,966.92	216.47%	2,050,191.61	2,172,950.97	122,759.36	5.99%