



# Director of Finance Report

September 14, 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:***

Collections staff has made courtesy calls to past due dog owners with minimal results. Renewals for the remaining 85 dog licenses will be processed next week. The City does not actively enforce dog licenses and there is no fee associated with delinquent licenses. Collections staff has gone through the outstanding business licenses and coded for not renewing the obvious out of state contractors that were on a one-time project. With the Covid process, business licenses expired September 1, 2020 and will be considered delinquent October 1, 2020 and required to pay double the original application fee. Renewals for the remaining 250 business licenses will be mailed out the last week of September. One liquor license has not been renewed and the business has been contacted that liquor sales are not allowed.

## ***Delinquent Utility Bills:***

Staff has made one sweep of disconnects through the four zones associated with the utility billing process. The process has helped with disconnects of accounts with zero water usage that the resident has moved out, but did not disconnect the service. Staff has worked with several residents that were impacted by the Covid shut down to make payments on the account to avoid disconnection.

## ***Budget Fiscal Year 2021:***

Fiscal Year 2021 Budget document will be available after adoption of the proposed budget. First reading was completed at the August 24<sup>th</sup> Council meeting along with setting the tax levy. Second reading of the budget is scheduled for the September 14<sup>th</sup> Council meeting. 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.

A public hearing on the revised sewer rates is scheduled for the September 28<sup>th</sup> Council meeting and upon adoption of the revised rates, the budget document will be completed after that meeting.

Another piece that is scheduled to be presented to Council is the Community Improvement Plan. This is a five-year plan of identified projects, improvements, and equipment. This is tentatively scheduled for the September 28<sup>th</sup> meeting as well.

The sales tax revenue continues to meet the Fiscal Year 2020 budget. September receipts were back up compared to last year's September receipts. So, there is still no sales tax revenue

decrease recognized at this point. Audit adjustments will be the only thing that will affect the recognized revenue for Fiscal Year 2020.

The Fiscal Year 2021 budget projections 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. August fuel tax receipts were down four and forty-three hundredths percent (-4.43%), vehicle sales tax was up thirty-one and forty-five hundredths percent (31.45%) and vehicle fees were up nineteen and eighty-two hundredths percent (19.82%) compared to last year. Year-to-date comparison for these taxes combined is down a little over one percent (-1%) compared to last year's receipts.

## **Fiscal Year 2020 Revenue Recap**

### ***Chart for Sales Tax Comparison to Budget***

Council continues to receive 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 2020 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 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 August.

The sales tax revenue received in August is for actual sales from June 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 August 2020 is greater than that collected through August 2019 by nearly five percent (4.96%). August is the first month since March to reflect a decrease in tax compared to last year. Use tax continues to reflect a significant increase in collections compared to August 2019. Year to date use taxes are now over sixteen percent (16.40%) greater than year to date 2019. Collections compared to 2020 Budget is now over thirteen percent (13.65%) over budget collected through August 2019.

### ***Revenue Comparisons:***

August 2020 revenue comparisons are attached for your review. Included is the monthly comparison to August 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 August 2020 compared to August 2019. August telephone franchise reflects the largest decrease compared to August 2019 at 23.15%. Fiscal year to date combined numbers reflect a decrease of 1.62% compared to Fiscal year to date 2019. Fiscal year to date compared to budget continues to reflect total revenue collection below budget projections by nearly 9%.

August actual compared to annual budget shows revenue collections nearly meeting budget at 8.71% of budget remaining. The total Sales and Use tax reflect 5.33% budget remaining. Slightly above 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, just not sure when it will happen. The September tax receipts show it has not yet appeared. The August collections are the first to show a slight decline in receipts compared to 2019 collections.

***Budget Fiscal Year 2020:***

Staff has taken necessary steps to cut expenditures where possible with the anticipation of drop in revenue. Furloughs continue through the end of September. It appears revenue will come in as projected for Fiscal Year 2020. This provides an opportunity to build fund balance to be available if revenue does start decline in 2021. The Fiscal Year 2020 Budget was adopted with anticipation of reducing fund balance. The September 14<sup>th</sup> Council meeting includes first reading of a budget amendment for Fiscal Year 2020.

***Attachments:***

Sales Tax Comparisons  
Revenue Comparisons

## CITY OF WARRENSBURG \*1 CENT SALES TEN YEAR COMPARISON

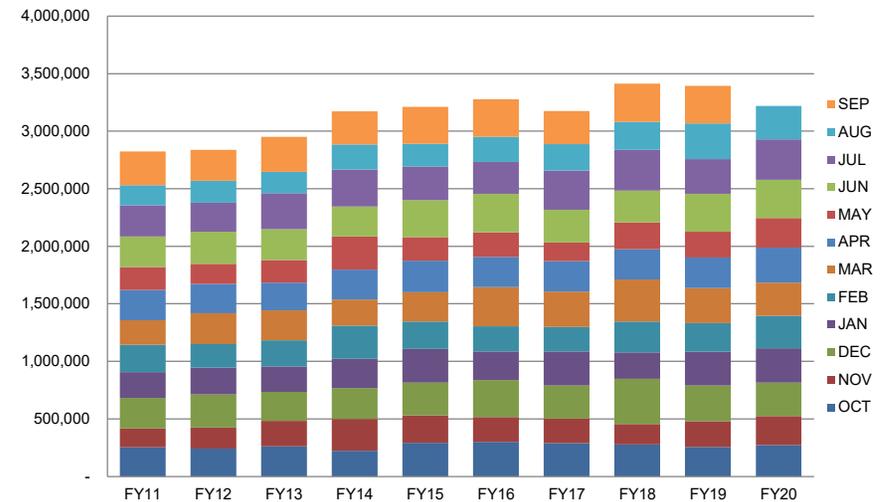


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 254,148.70	\$ 241,663.14	\$ 262,395.96	\$ 223,965.81	\$ 291,309.52	\$ 300,352.02	\$ 290,432.91	\$ 277,035.30	\$ 255,230.99	\$ 272,805.07	\$ 17,574.08	6.89%	OCT
NOV	\$ 163,749.90	\$ 182,051.90	\$ 220,033.60	\$ 276,423.19	\$ 238,145.41	\$ 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	\$ 289,925.95	\$ (19,755.01)	-6.38%	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
<b>TOTAL</b>	<b>\$ 2,824,159.63</b>	<b>\$ 2,837,900.57</b>	<b>\$ 2,951,138.70</b>	<b>\$ 3,171,095.90</b>	<b>\$ 3,210,386.99</b>	<b>\$ 3,277,273.39</b>	<b>\$ 3,176,526.40</b>	<b>\$ 3,412,672.11</b>	<b>\$ 3,393,560.19</b>	<b>\$ 3,218,348.72</b>	<b>\$ 152,161.73</b>	<b>4.96%</b>	<b>TOTAL</b>

FY 2020 Actual to Budget



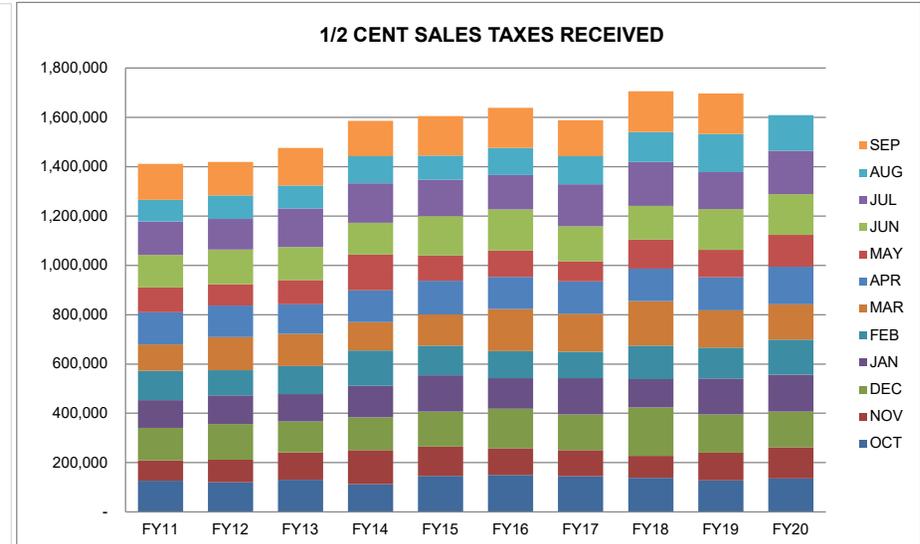
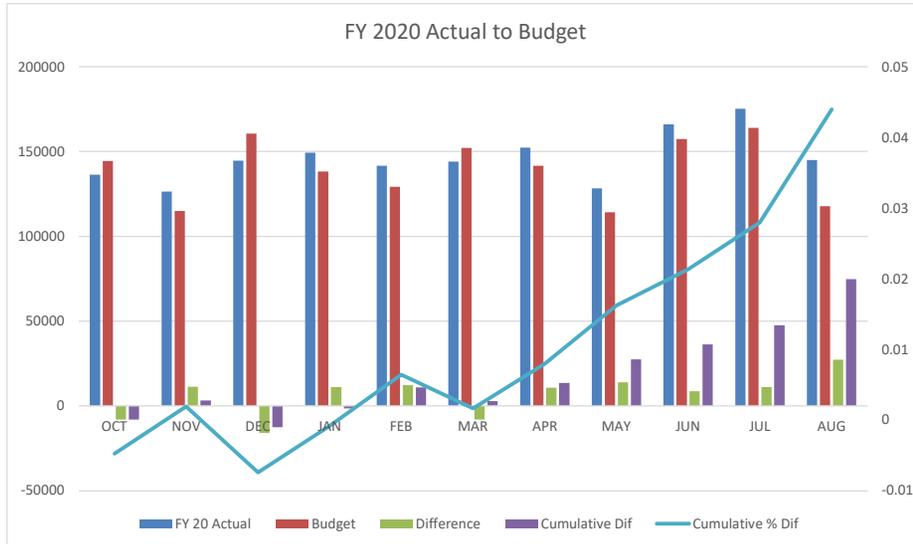
1 CENT SALES TAXES RECEIVED



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



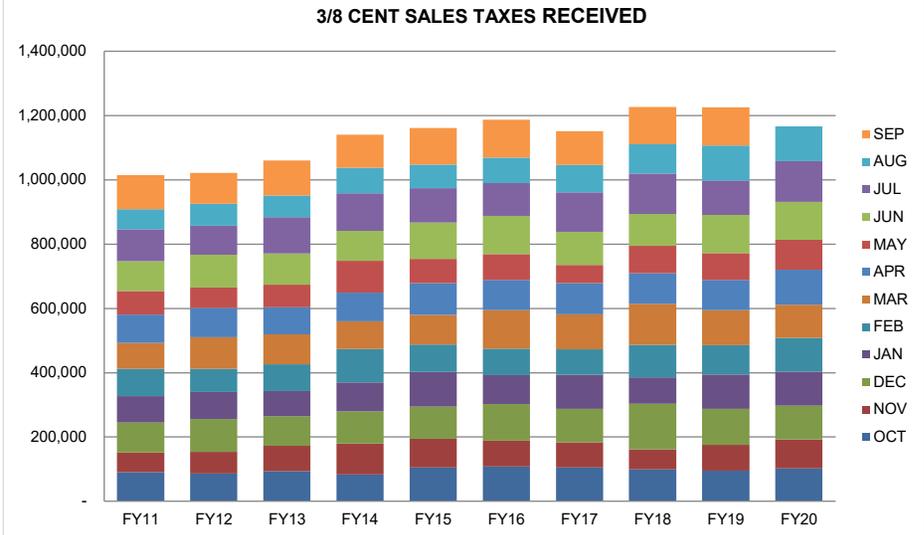
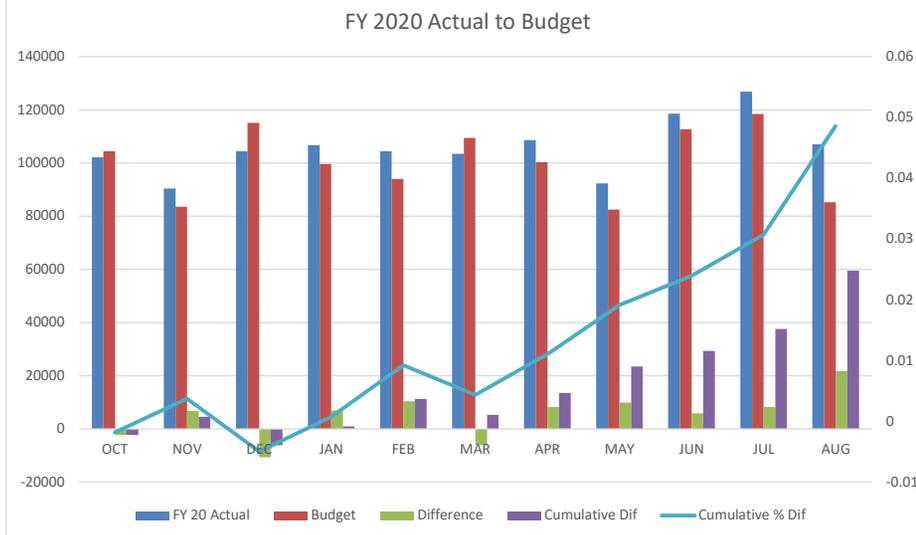
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 127,074.32	\$ 120,831.68	\$ 131,197.84	\$ 111,983.09	\$ 145,654.68	\$ 150,176.28	\$ 145,216.65	\$ 138,517.76	\$ 127,615.00	\$ 136,402.77	\$ 8,787.77	6.89%	OCT
NOV	\$ 81,875.07	\$ 91,025.98	\$ 110,016.80	\$ 138,211.48	\$ 119,072.69	\$ 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	\$ 144,963.46	\$ (9,877.02)	-6.38%	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
<b>TOTAL</b>	<b>\$ 1,412,055.54</b>	<b>\$ 1,418,929.20</b>	<b>\$ 1,475,556.07</b>	<b>\$ 1,585,533.51</b>	<b>\$ 1,605,189.36</b>	<b>\$ 1,638,623.69</b>	<b>\$ 1,587,839.96</b>	<b>\$ 1,706,336.10</b>	<b>\$ 1,696,779.96</b>	<b>\$ 1,609,175.19</b>	<b>\$ 76,082.32</b>	<b>4.96%</b>	<b>TOTAL</b>



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



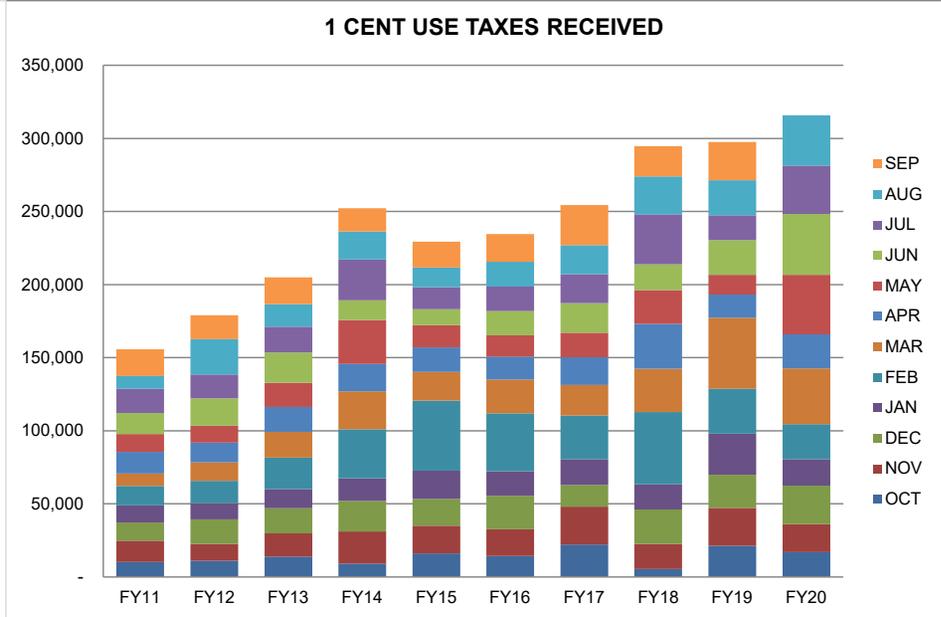
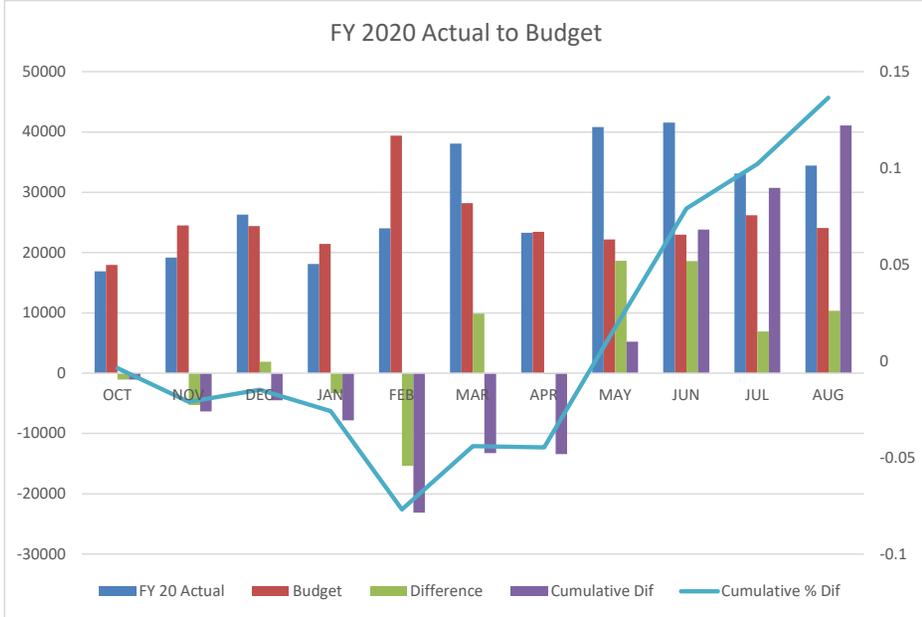
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 90,814.07	\$ 86,189.33	\$ 93,465.69	\$ 83,936.23	\$ 105,422.83	\$ 107,993.82	\$ 105,377.24	\$ 99,242.10	\$ 95,187.99	\$ 102,214.37	\$ 7,026.38	7.38%	OCT
NOV	\$ 61,217.93	\$ 67,637.85	\$ 78,992.03	\$ 95,992.27	\$ 88,737.16	\$ 80,964.79	\$ 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	\$ 107,147.20	\$ (1,234.69)	-1.14%	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
<b>TOTAL</b>	<b>\$ 1,014,761.77</b>	<b>\$ 1,021,829.14</b>	<b>\$ 1,060,442.91</b>	<b>\$ 1,140,410.46</b>	<b>\$ 1,160,967.52</b>	<b>\$ 1,186,953.36</b>	<b>\$ 1,151,306.08</b>	<b>\$ 1,226,118.56</b>	<b>\$ 1,225,040.88</b>	<b>\$ 1,165,688.38</b>	<b>\$ 59,542.77</b>	<b>5.38%</b>	<b>TOTAL</b>



# CITY OF WARRENSBURG 1 CENT USE TEN YEAR COMPARISON



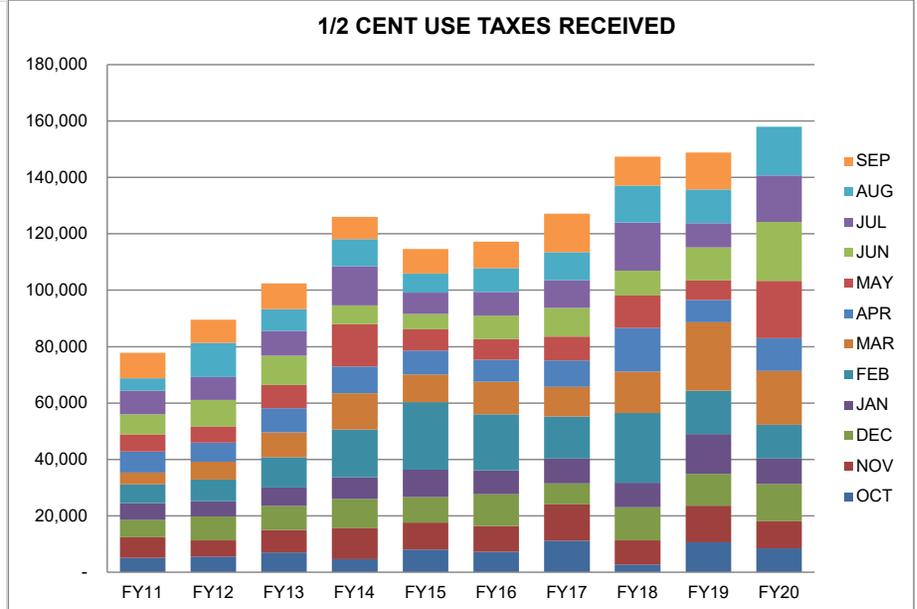
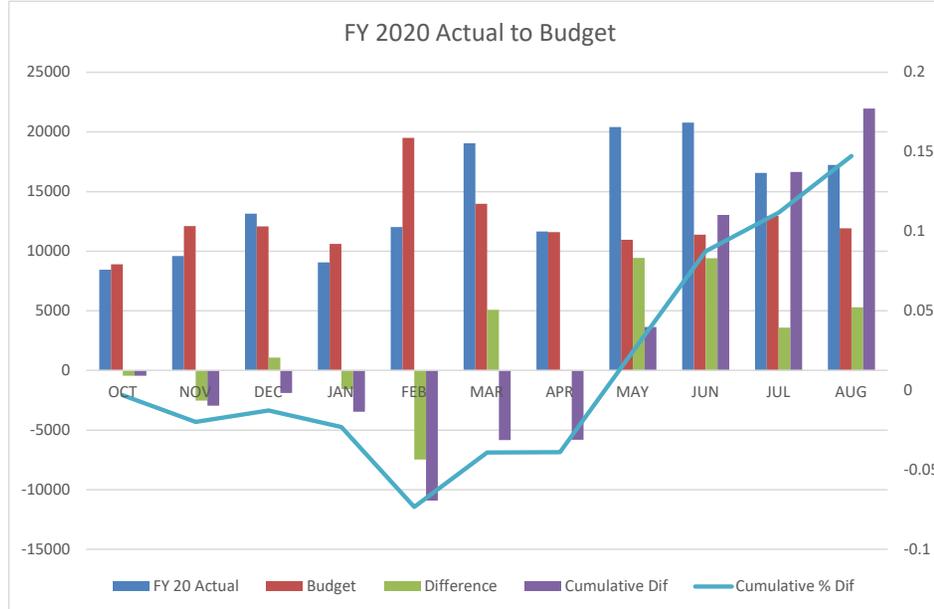
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 10,074.41	\$ 11,056.06	\$ 13,900.06	\$ 9,143.52	\$ 15,961.68	\$ 14,297.21	\$ 22,204.92	\$ 5,257.26	\$ 21,217.49	\$ 16,912.14	\$ (4,305.35)	-20.29%	OCT
NOV	\$ 14,619.51	\$ 11,525.73	\$ 15,955.74	\$ 21,934.11	\$ 19,083.78	\$ 18,292.66	\$ 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	\$ 34,443.17	\$ 10,517.69	43.96%	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
<b>TOTAL</b>	<b>\$155,668.25</b>	<b>\$179,077.62</b>	<b>\$204,990.00</b>	<b>\$252,157.38</b>	<b>\$229,267.59</b>	<b>\$234,494.21</b>	<b>\$254,382.23</b>	<b>\$294,657.99</b>	<b>\$297,673.54</b>	<b>\$315,889.49</b>	<b>\$ 44,504.17</b>	<b>16.40%</b>	<b>TOTAL</b>



# CITY OF WARRENSBURG 1/2 CENT USE TEN YEAR COMPARISON



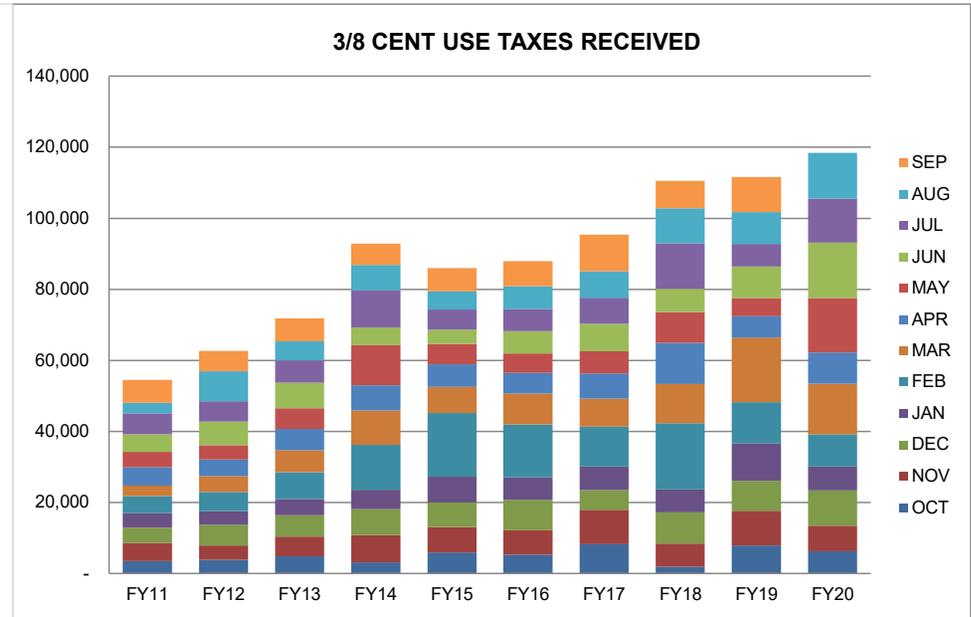
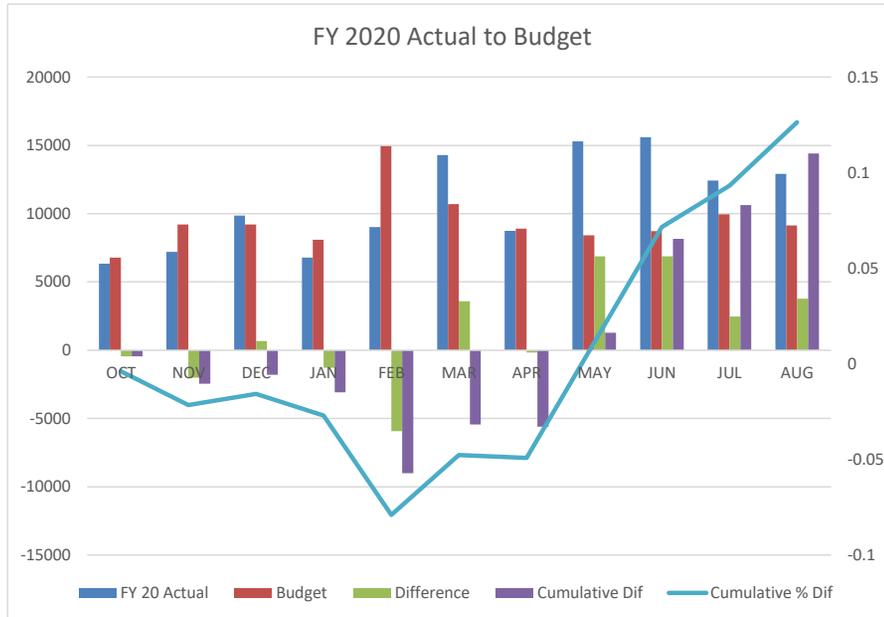
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 5,036.27	\$ 5,527.00	\$ 6,948.75	\$ 4,570.92	\$ 7,982.34	\$ 7,149.94	\$ 11,104.54	\$ 2,629.12	\$ 10,610.74	\$ 8,457.66	\$ (2,153.08)	-20.29%	OCT
NOV	\$ 7,308.41	\$ 5,761.80	\$ 7,976.39	\$ 10,965.03	\$ 9,543.68	\$ 9,148.04	\$ 12,917.51	\$ 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	\$ 17,224.82	\$ 5,259.84	43.96%	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
<b>TOTAL</b>	<b>\$ 77,819.75</b>	<b>\$ 89,522.23</b>	<b>\$102,476.06</b>	<b>\$126,089.80</b>	<b>\$114,655.30</b>	<b>\$117,269.08</b>	<b>\$127,214.95</b>	<b>\$147,356.62</b>	<b>\$148,864.68</b>	<b>\$157,974.37</b>	<b>\$ 22,256.26</b>	<b>16.40%</b>	<b>TOTAL</b>



## 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	\$ 12,917.00	\$ 3,944.38	43.96%	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
<b>TOTAL</b>	<b>\$54,519.88</b>	<b>\$62,718.61</b>	<b>\$71,793.91</b>	<b>\$92,895.06</b>	<b>\$ 85,980.72</b>	<b>\$ 87,940.83</b>	<b>\$ 95,399.29</b>	<b>\$110,503.64</b>	<b>\$111,634.58</b>	<b>\$118,465.97</b>	<b>\$ 16,690.09</b>	<b>16.40%</b>	<b>TOTAL</b>



# CITY OF WARRENSBURG LAW ENFORCEMENT TEN YEAR COMPARISON

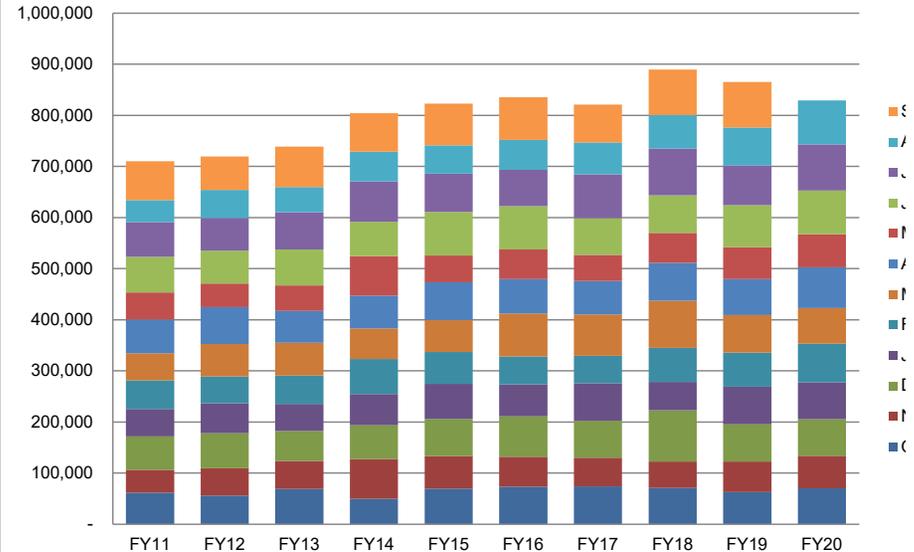


	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	CHANGE	%	
OCT	\$ 61,672.18	\$ 55,646.53	\$ 68,648.72	\$ 49,734.02	\$ 69,740.56	\$ 73,177.08	\$ 74,169.96	\$ 70,492.57	\$ 62,332.51	\$ 70,043.58	\$ 7,711.07	12.37%	OCT
NOV	\$ 44,374.74	\$ 53,633.60	\$ 55,212.92	\$ 77,887.02	\$ 63,532.50	\$ 58,894.22	\$ 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	\$ 86,525.80	\$ 12,563.59	16.99%	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
<b>TOTAL</b>	<b>\$710,452.68</b>	<b>\$719,443.43</b>	<b>\$738,683.79</b>	<b>\$804,462.91</b>	<b>\$823,279.44</b>	<b>\$835,280.40</b>	<b>\$821,394.01</b>	<b>\$889,847.38</b>	<b>\$865,639.98</b>	<b>\$ 829,526.17</b>	<b>\$ 53,196.70</b>	<b>6.85%</b>	<b>TOTAL</b>

FY 2020 Actual to Budget



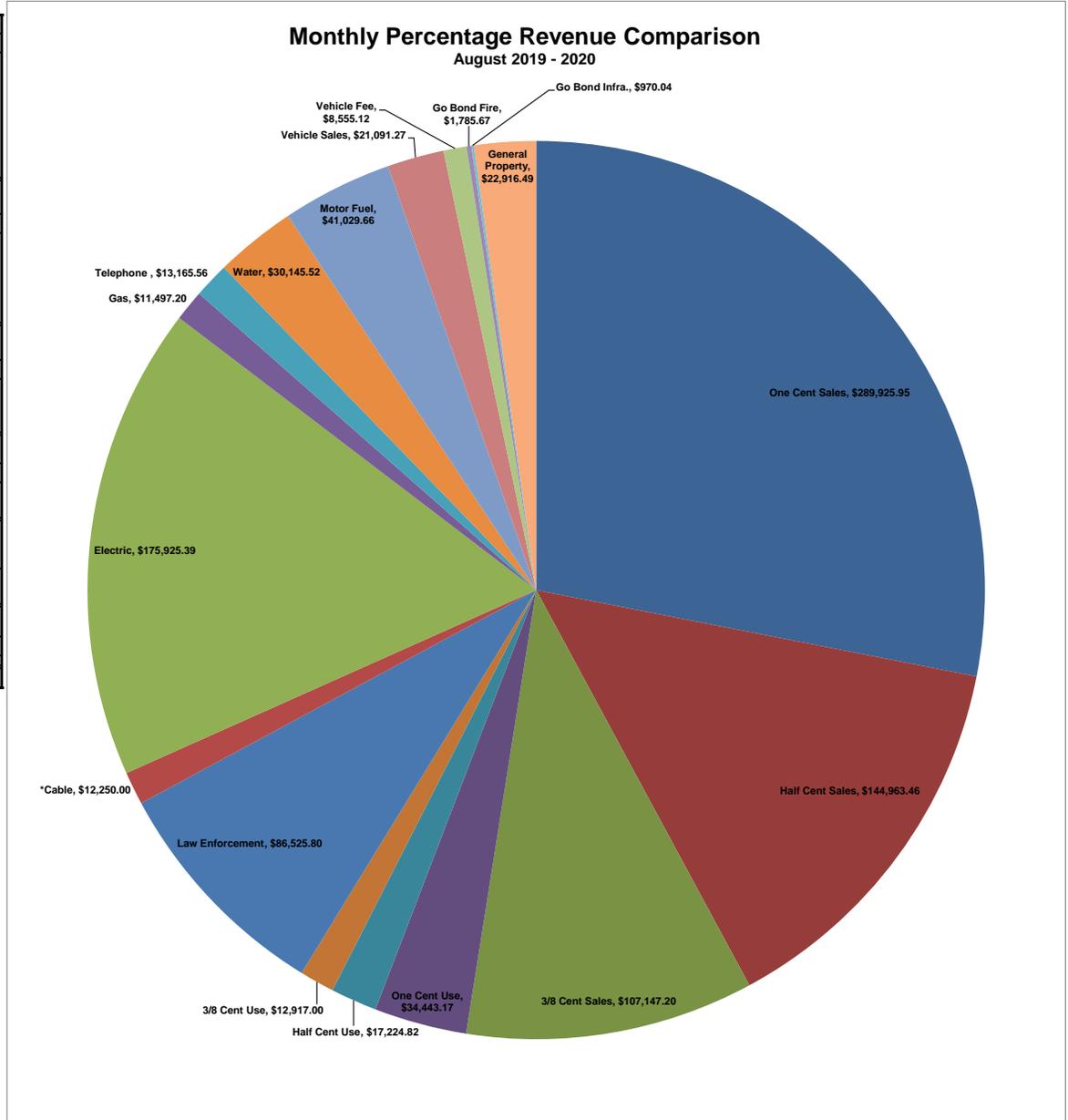
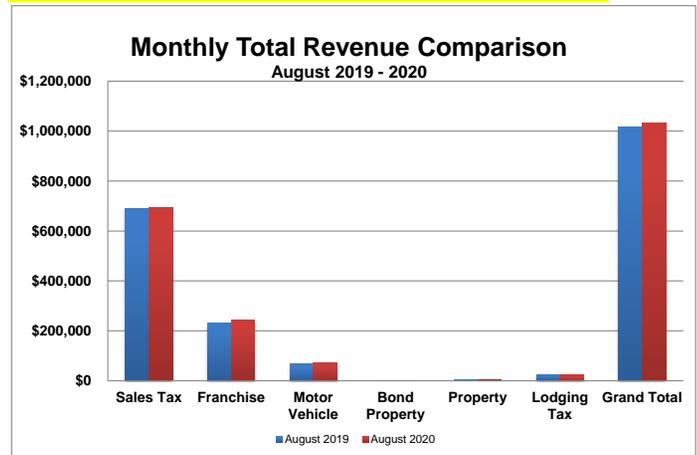
LAW ENFORCEMENT SALES TAXES RECEIVED





# CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 09/04/2020

	August 2019	August 2020	Difference	%
<b>Sales Tax</b>				
One Cent Sales	\$309,680.96	\$289,925.95	(\$19,755.01)	-6.38%
Half Cent Sales	\$154,840.48	\$144,963.46	(\$9,877.02)	-6.38%
3/8 Cent Sales	\$108,381.89	\$107,147.20	(\$1,234.69)	-1.14%
One Cent Use	\$23,925.48	\$34,443.17	\$10,517.69	43.96%
Half Cent Use	\$11,964.98	\$17,224.82	\$5,259.84	43.96%
3/8 Cent Use	\$8,972.62	\$12,917.00	\$3,944.38	43.96%
Law Enforcement	\$73,962.21	\$86,525.80	\$12,563.59	16.99%
<b>Total</b>	<b>\$691,728.62</b>	<b>\$693,147.40</b>	<b>\$1,418.78</b>	<b>0.21%</b>
<b>Franchise</b>				
*Cable	\$12,842.35	\$12,250.00	(\$592.35)	-4.61%
Electric	\$164,783.14	\$175,925.39	\$11,142.25	6.76%
Gas	\$11,092.69	\$11,497.20	\$404.51	3.65%
Telephone	\$17,132.41	\$13,165.56	(\$3,966.85)	-23.15%
Water	\$25,389.61	\$30,145.52	\$4,755.91	18.73%
<b>Total</b>	<b>\$231,240.20</b>	<b>\$242,983.67</b>	<b>\$11,743.47</b>	<b>5.08%</b>
<b>Motor Vehicle</b>				
Motor Fuel	\$42,933.68	\$41,029.66	(\$1,904.02)	-4.43%
Vehicle Sales	\$16,044.54	\$21,091.27	\$5,046.73	31.45%
Vehicle Fee	\$7,140.10	\$8,555.12	\$1,415.02	19.82%
<b>Total</b>	<b>\$66,118.32</b>	<b>\$70,676.05</b>	<b>\$4,557.73</b>	<b>6.89%</b>
<b>Bond Property</b>				
Go Bond Fire	\$101.90	\$166.48	\$64.58	63.38%
Go Bond Infra.	\$327.58	\$535.12	\$207.54	63.36%
<b>Total</b>	<b>\$429.48</b>	<b>\$701.60</b>	<b>\$272.12</b>	<b>63.36%</b>
<b>Property</b>				
General Property	\$1,632.81	\$1,785.67	\$152.86	9.36%
Parks Property	\$887.00	\$970.04	\$83.04	9.36%
<b>Total</b>	<b>\$2,519.81</b>	<b>\$2,755.71</b>	<b>\$235.90</b>	<b>9.36%</b>
<b>Lodging Tax</b>	\$26,127.03	\$22,916.49	(\$3,210.54)	-12.29%
<b>Grand Total</b>	<b>\$1,017,733.98</b>	<b>\$1,032,479.32</b>	<b>\$14,745.34</b>	<b>1.45%</b>
<b>*Estimated</b>				

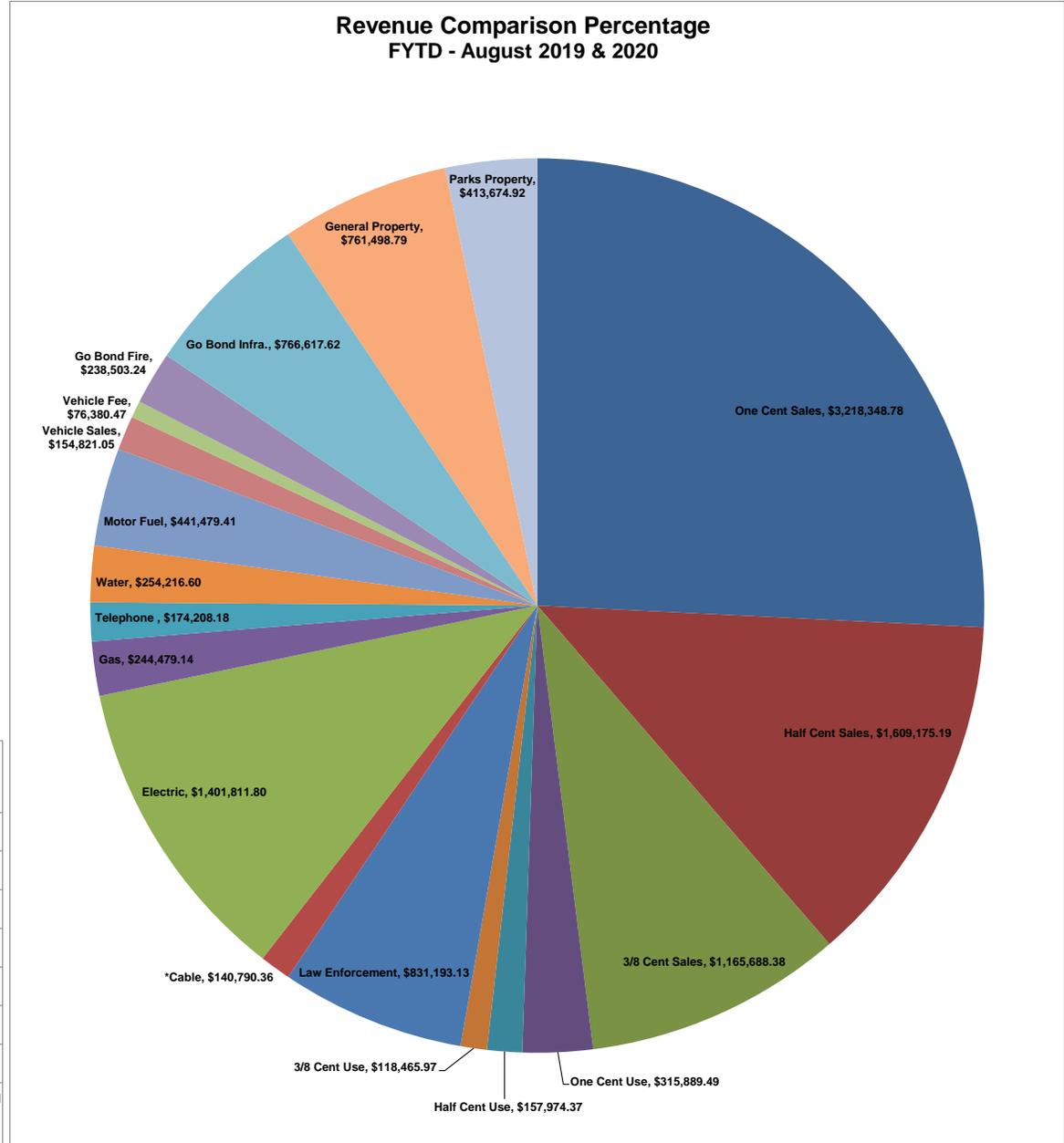
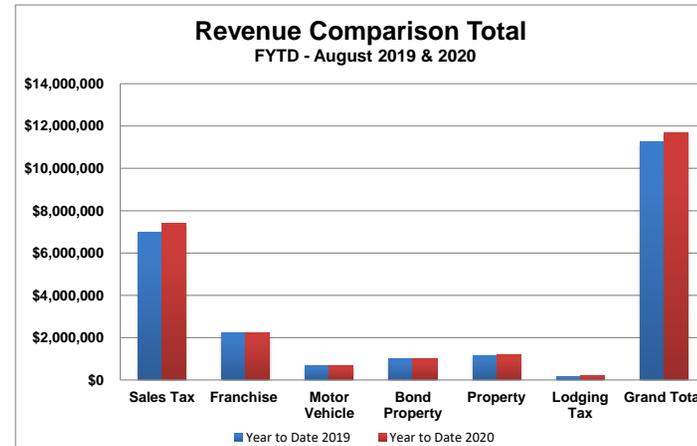




## CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 09/04/2020

	Year to Date 2019	Year to Date 2020	Difference	%
<b>Sales Tax</b>				
One Cent Sales	\$3,066,186.99	\$3,218,348.78	\$152,161.79	4.96%
Half Cent Sales	\$1,533,092.87	\$1,609,175.19	\$76,082.32	4.96%
3/8 Cent Sales	\$1,106,145.61	\$1,165,688.38	\$59,542.77	5.38%
One Cent Use	\$271,385.32	\$315,889.49	\$44,504.17	16.40%
Half Cent Use	\$135,718.11	\$157,974.37	\$22,256.26	16.40%
3/8 Cent Use	\$101,775.88	\$118,465.97	\$16,690.09	16.40%
Law Enforcement	\$776,329.47	\$831,193.13	\$54,863.66	7.07%
<b>Total</b>	<b>\$6,990,634.25</b>	<b>\$7,416,735.31</b>	<b>\$426,101.06</b>	<b>6.10%</b>
<b>2020 Adj. Feb.</b>				
<b>Franchise</b>				
*Cable	\$144,827.54	\$140,790.36	(\$4,037.18)	-2.79%
Electric	\$1,359,254.16	\$1,401,811.80	\$42,557.64	3.13%
Gas	\$282,352.88	\$244,479.14	(\$37,873.74)	-13.41%
Telephone	\$209,481.19	\$174,208.18	(\$35,273.01)	-16.84%
Water	\$256,129.47	\$254,216.60	(\$1,912.87)	-0.75%
<b>Total</b>	<b>\$2,252,045.24</b>	<b>\$2,215,506.08</b>	<b>(\$36,539.16)</b>	<b>-1.62%</b>
<b>Electric Adj Jan. 2019</b>				
<b>Motor Vehicle</b>				
Motor Fuel	\$464,531.22	\$441,479.41	(\$23,051.81)	-4.96%
Vehicle Sales	\$149,345.37	\$154,821.05	\$5,475.68	3.67%
Vehicle Fee	\$76,287.56	\$76,380.47	\$92.91	0.12%
<b>Total</b>	<b>\$690,164.15</b>	<b>\$672,680.93</b>	<b>(\$17,483.22)</b>	<b>-2.53%</b>
<b>Bond Property</b>				
Go Bond Fire	\$236,057.62	\$238,503.24	\$2,445.62	1.04%
Go Bond Infra.	\$758,756.66	\$766,617.62	\$7,860.96	1.04%
<b>Total</b>	<b>\$994,814.28</b>	<b>\$1,005,120.86</b>	<b>\$10,306.58</b>	<b>1.04%</b>
<b>Property</b>				
General Property	\$756,152.53	\$761,498.79	\$5,346.26	0.71%
Parks Property	\$410,770.24	\$413,674.92	\$2,904.68	0.71%
<b>Total</b>	<b>\$1,166,922.77</b>	<b>\$1,175,173.71</b>	<b>\$8,250.94</b>	<b>0.71%</b>
<b>Lodging Tax</b>	\$160,903.86	\$224,023.35	\$63,119.49	39.23%
<b>Grand Total</b>	<b>\$11,260,670.27</b>	<b>\$11,704,119.38</b>	<b>\$443,449.11</b>	<b>3.94%</b>

\*Estimated



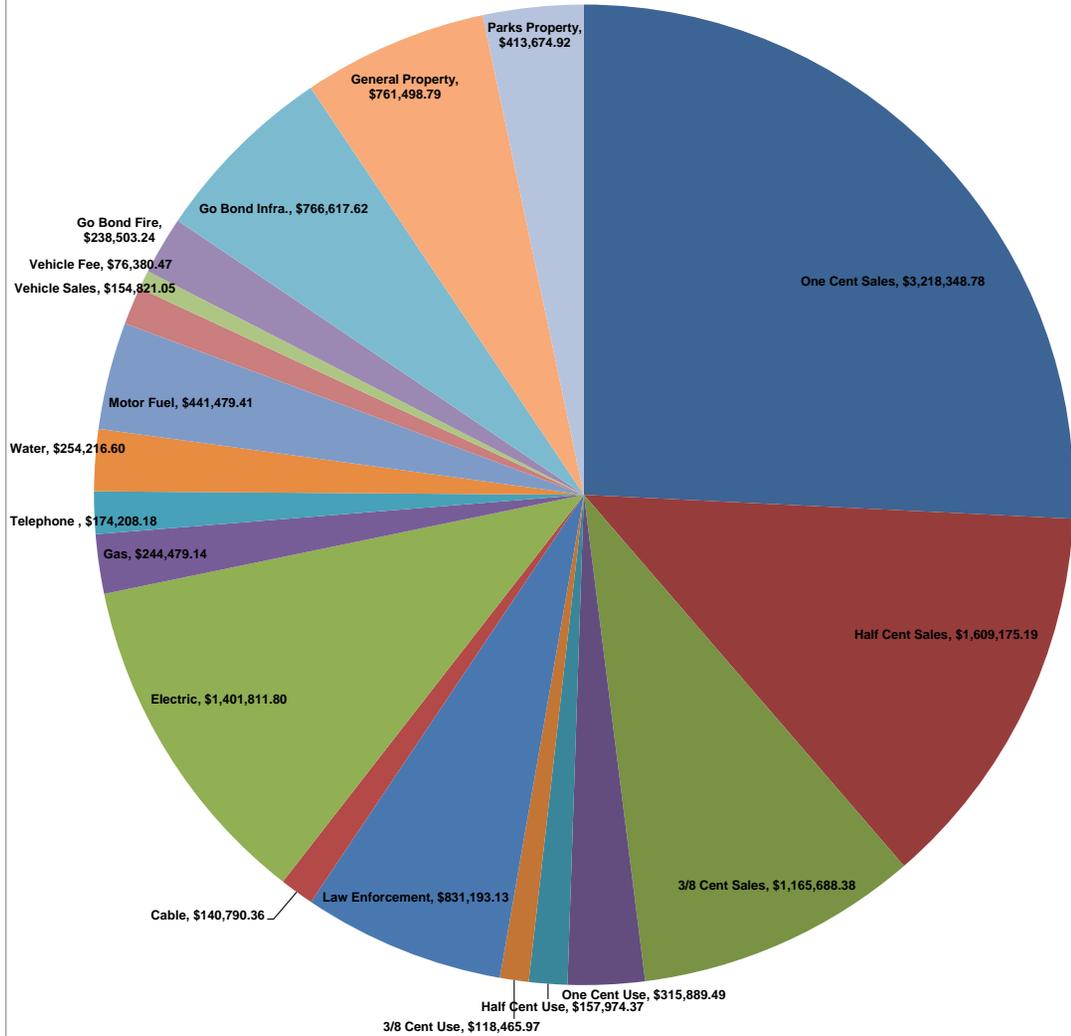


## CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 09/04/2020

	2020 Budget	Year to Date 2020	Difference	% Remaining
<b>Sales Tax</b>				
One Cent Sales	\$3,475,000.00	\$3,218,348.78	(\$256,651.22)	7.39%
Half Cent Sales	\$1,700,000.00	\$1,609,175.19	(\$90,824.81)	5.34%
3/8 Cent Sales	\$1,225,000.00	\$1,165,688.38	(\$59,311.62)	4.84%
One Cent Use	\$301,000.00	\$315,889.49	\$14,889.49	-4.95%
Half Cent Use	\$149,000.00	\$157,974.37	\$8,974.37	-6.02%
3/8 Cent Use	\$114,000.00	\$118,465.97	\$4,465.97	-3.92%
Law Enforcement	\$870,000.00	\$831,193.13	(\$38,806.87)	4.46%
<b>Total</b>	<b>\$7,834,000.00</b>	<b>\$7,416,735.31</b>	<b>(\$417,264.69)</b>	<b>5.33%</b>
<b>2020 Adj. Feb.</b>				
<b>Franchise</b>				
Cable	\$163,000.00	\$140,790.36	(\$22,209.64)	13.63%
Electric	\$1,671,000.00	\$1,401,811.80	(\$269,188.20)	16.11%
Gas	\$267,000.00	\$244,479.14	(\$22,520.86)	8.43%
Telephone	\$276,000.00	\$174,208.18	(\$101,791.82)	36.88%
Water	\$276,000.00	\$254,216.60	(\$21,783.40)	7.89%
<b>Total</b>	<b>\$2,653,000.00</b>	<b>\$2,215,506.08</b>	<b>(\$437,493.92)</b>	<b>16.49%</b>
<b>Electric Adj Jan. 2019</b>				
<b>Motor Vehicle</b>				
Motor Fuel	\$580,000.00	\$441,479.41	(\$138,520.59)	23.88%
Vehicle Sales	\$180,000.00	\$154,821.05	(\$25,178.95)	13.99%
Vehicle Fee	\$86,000.00	\$76,380.47	(\$9,619.53)	11.19%
<b>Total</b>	<b>\$846,000.00</b>	<b>\$672,680.93</b>	<b>(\$173,319.07)</b>	<b>20.49%</b>
<b>Bond Property</b>				
Go Bond Fire	\$252,000.00	\$238,503.24	(\$13,496.76)	5.36%
Go Bond Infra.	\$798,000.00	\$766,617.62	(\$31,382.38)	3.93%
<b>Total</b>	<b>\$1,050,000.00</b>	<b>\$1,005,120.86</b>	<b>(\$44,879.14)</b>	<b>4.27%</b>
<b>Property</b>				
General Property	\$775,000.00	\$761,498.79	(\$13,501.21)	1.74%
Parks Property	\$425,000.00	\$413,674.92	(\$11,325.08)	2.66%
<b>Total</b>	<b>\$1,200,000.00</b>	<b>\$1,175,173.71</b>	<b>(\$24,826.29)</b>	<b>2.07%</b>
<b>Lodging Tax</b>				
	\$288,000.00	\$224,023.35	(\$63,976.65)	22.21%
<b>Grand Total</b>	<b>\$12,821,000.00</b>	<b>\$11,704,119.38</b>	<b>(\$1,116,880.62)</b>	<b>8.71%</b>

\*Estimated

### Revenue to Budget Comparison Percentage FYTD - August 2020



### Revenue to Budget Comparison Total FYTD - August 2020

