



# Director of Finance Report

June 13, 2022

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.

## ***Front Desk Staff***

Front desk staff continues to provide information to the public. Most of the inquiries are similar to directory assistance. With no phone book available as in the old days most contacts are electronic, and the process is difficult for some residents to navigate.

## ***Business/Dog/Liquor Licenses***

Business, liquor, and dog license renewals continue to be processed. Business license renewal volume continues to be higher for the time compared to previous years. Several Liquor establishments have not submitted renewals for licenses that expire at the end of the month. A few of the locations did not pass the required inspections and are subject to additional fees.

Dog license renewals continue to come in.

Software issues continue to make the process cumbersome to include the end of life for Internet Explorer.

## ***Utility Billing:***

Staff will be busy in the upcoming weeks to include disconnects for students moving out. High volumes of meter swaps should be starting from the Missouri American Water meter exchange program as the weather is ideal for this process. Our Utility Billing/Collections team works together to assure deadlines for billing are met.

Additional resources may be required to provide assistance with the credit card compliance process.

## ***2023 Budget Development***

Finance staff is working on budget development for Fiscal Year 2023. The budget cover photo contest is closed and there are many photos for the Arts Commission to review. Many thanks to those who submitted photos to be considered.

Budget season started with the Council Tour with divisions on Wednesday, June 8<sup>th</sup>. The June 13<sup>th</sup> work session included discussion of the Strategic Plan along with other needs identified by staff.

## **2022 General Obligation Bond Issue**

Thanks to the citizens of Warrensburg for authorizing issuance of \$17 million in general obligation bonds. You may recall, the City issued \$5 million of these bonds in August 2021 for much needed infrastructure improvements. The remaining \$12 million was issued May 9<sup>th</sup> and closing took place on Tuesday, June 7<sup>th</sup>. These monies will be utilized to complete much needed infrastructure improvements. Staff has applied for and will continue to take advantage of grant opportunities using these moneys as needed match.

## **Revenue Review for Fiscal Year 2022**

Included in this report are several schedules to update Council on revenue receipts, comparison to revenue received last year and receipts compared to 2022 adopted budget. Reports include sales and use tax receipts over the past ten years. Revenue comparison charts for the month, year, and budget. Finally, a revenue budget report from the financial system that provides some detail of each fund and classification of revenue received. I am please with revenue receipts through May. At this point, there should be about thirty-three percent of revenue remaining.

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

Council receives monthly 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. Each Sales Tax collected is reported showing the following:

**“Ten Year Comparison Table”** – this table is located at the top of each monthly sales tax report provided. It is the actual collections by month and compares last year collections to this year, defines the amount 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 2013. The comparison of 2021 to 2022 for May shows a decrease of nearly five and one-half percent (5.47%) compared to May 2021. This is the first month in the fiscal year that reflects a decrease compared to last fiscal year to date.

Sales tax revenue received in May is for actual sales from March or earlier. With several businesses paying their collected sales taxes at different periods throughout the year creates variation in the percentages from month to month compared to prior years. Some businesses pay monthly, quarterly, semi-annually, or even annually.

Use tax reflects an increase compared to May 2021. Fiscal Year to date now shows use tax collections down compared to 2021 by just over five percent (5.06%). Budget was adopted with an anticipated decrease in Use Tax revenue, so I’m pleased that we are currently meeting budget for the year. The anticipated change was somewhat expected as the current economic changes occur. Staff will continue to monitor receipts with development of the 2023 budget in hopes the

economy doesn't slow to a point the City starts to see a decline in all sales tax revenue.

**Revenue Comparisons:**

May 2022 tax revenue comparisons are attached for review. Included is the monthly comparison to May 2021, a year-to-date comparison for Fiscal Year 2022 compared to year-to-date Fiscal Year 2021, and a year-to-date Fiscal Year 2022 compared to Fiscal Year 2022 Budget. The year-to-date comparison to budget is a recap of revenue provided in the Detail vs. Budget Report from the financial system. Completion of over half the fiscal year shows overall tax revenue exceeding budget with 26.89% remaining.

Combined Franchise taxes reflect over six and one-half percent (6.64%) increase compared to last year with Cable and Telephone Franchise decreases. May gas franchise reflects a nice increase of sixty-one and a half percent (61.50%) compared to May 2021. Water franchise reflects a decrease in May 2022 compared to May 2021.

Motor vehicle fuel tax shows an increase compared to May 2021. Vehicle Sales and Fees continue to reflect a decrease compared to 2021 receipts. Total motor vehicle fuel, taxes and fees reflect an increase compared to 2021 receipts. May property tax receipts are up compared to May 2021 receipts. Lodging tax collections for May 2022 is up slightly compared to May 2021. Year-to-date Lodging tax reflects a slight decrease of 2.64% compared to 2021.

**Revenue Budget Report**

Attached for review is the May Revenue Budget Report from the financial system. This report provides the original budget, current budget that includes amendments approved, period activity, and fiscal activity by revenue category for each fund. The total remaining budget for all funds is at 53.64% that is below budget expected at 33.3%. General Fund, Capital Improvement ½ Cent, Debt Service and Parks funds have collected more in revenue than anticipated for this time frame along with Tax Incremental Financing, Children's Memorial and the Tricentennial Fund.

General Fund reflects nearly twenty-nine and half percent (29.42%) budget remaining, about 4% above budget. Most of this is due to sales tax collections, property tax receipts along with grants, donations and fees exceeding expected budget for this period. Capital Improvement ½ Cent is also exceeding budget, reflecting 27.29% remaining. This is primarily due to sales tax collections. The other funds are performing typically as they do for this period.

Overall, revenue is not meeting budget expectations because there is expected American Rescue Funds and Bond Proceeds expected. The majority of property tax receipts have been received from the County. Sales tax collections for the year are exceeding last year's receipts and exceeding budget for this period. The dynamics of the continuing pandemic and economy seems to continue in the City's favor along with significant increases in cost of goods. Staff will watch closely as more economic issues may impact the City revenue receipts.

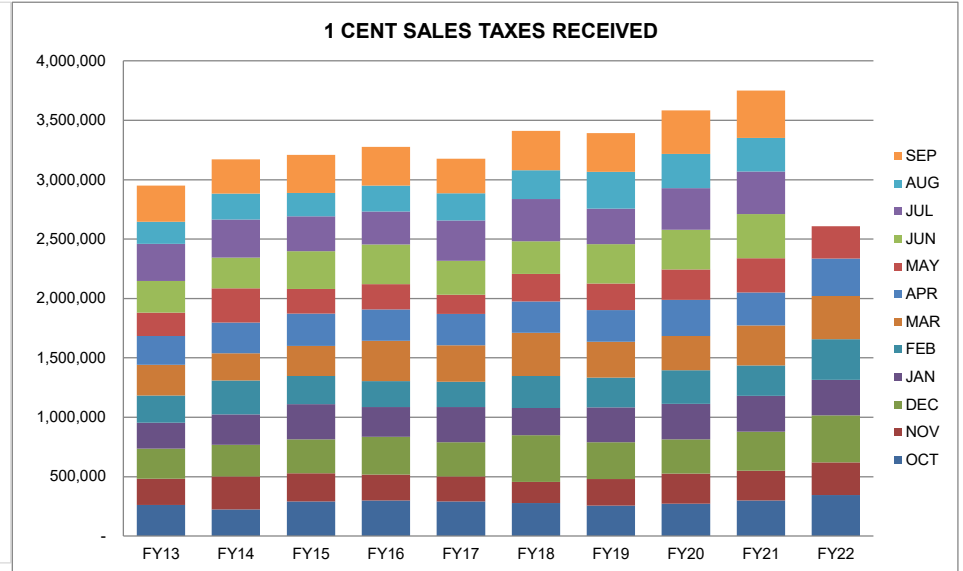
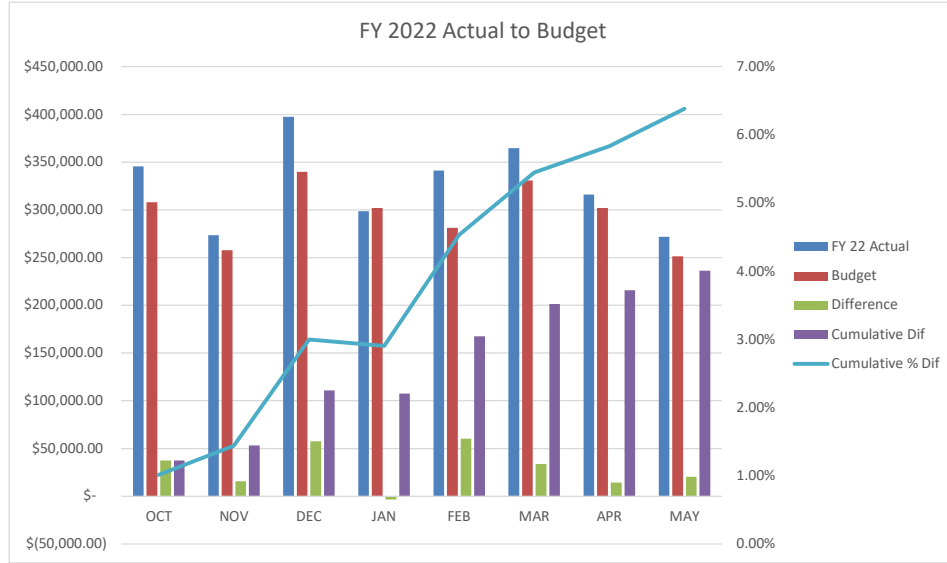
**Attachments:**

- Sales Tax Comparisons
- Revenue Comparisons
- Revenue Budget Report

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



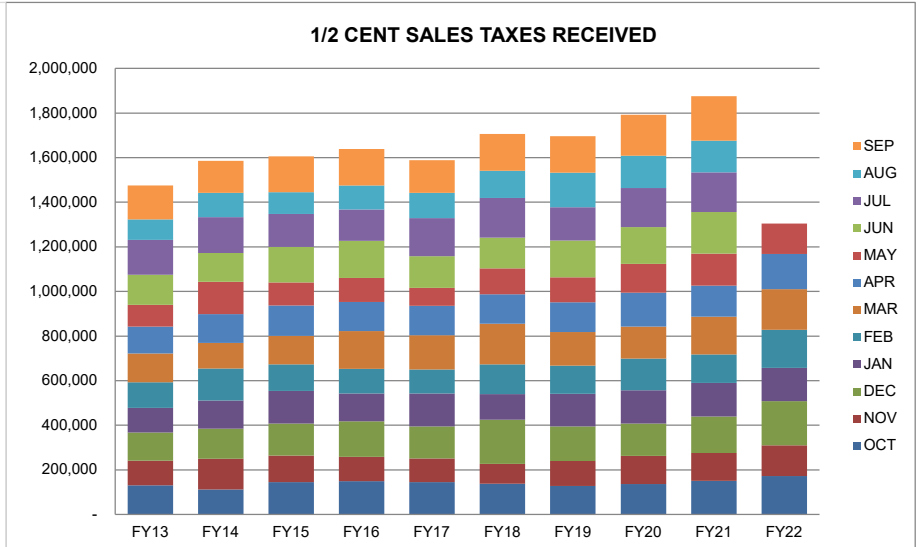
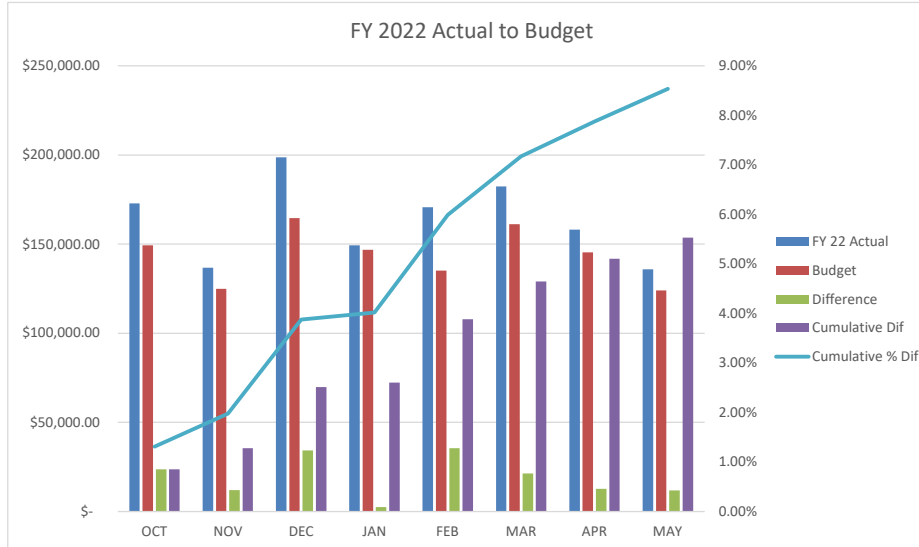
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 262,395.96	\$ 223,965.81	\$ 291,309.52	\$ 300,352.02	\$ 290,432.91	\$ 277,035.30	\$ 255,230.99	\$ 272,805.07	\$ 300,458.97	\$ 345,505.64	\$ 45,046.67	14.99%	OCT
NOV	\$ 220,033.60	\$ 276,423.19	\$ 238,145.41	\$ 216,601.32	\$ 211,424.44	\$ 177,540.63	\$ 224,863.87	\$ 252,813.76	\$ 249,727.09	\$ 273,612.29	\$ 23,885.20	9.56%	NOV
DEC	\$ 252,544.84	\$ 267,827.30	\$ 285,374.94	\$ 319,019.14	\$ 288,310.36	\$ 394,139.78	\$ 310,872.00	\$ 289,360.40	\$ 328,164.17	\$ 397,444.61	\$ 69,280.44	21.11%	DEC
JAN	\$ 220,025.84	\$ 255,013.31	\$ 294,539.60	\$ 250,241.32	\$ 296,111.08	\$ 229,462.01	\$ 292,370.18	\$ 298,640.41	\$ 302,411.04	\$ 298,540.55	\$ (3,870.49)	-1.28%	JAN
FEB	\$ 229,347.32	\$ 285,929.58	\$ 238,250.72	\$ 219,096.17	\$ 213,215.16	\$ 269,203.71	\$ 250,206.62	\$ 283,194.65	\$ 255,833.14	\$ 341,362.24	\$ 85,529.10	33.43%	FEB
MAR	\$ 258,746.18	\$ 229,349.91	\$ 253,219.95	\$ 339,600.73	\$ 307,664.21	\$ 363,836.04	\$ 301,978.15	\$ 287,995.37	\$ 337,721.15	\$ 364,717.82	\$ 26,996.67	7.99%	MAR
APR	\$ 241,309.70	\$ 259,439.94	\$ 273,340.61	\$ 261,812.55	\$ 264,157.95	\$ 263,457.37	\$ 266,940.73	\$ 304,660.76	\$ 277,388.35	\$ 316,099.82	\$ 38,711.47	13.96%	APR
MAY	\$ 196,492.75	\$ 288,104.51	\$ 205,450.09	\$ 214,086.04	\$ 161,834.43	\$ 233,179.18	\$ 223,472.98	\$ 256,519.11	\$ 287,458.02	\$ 271,738.35	\$ (15,719.67)	-5.47%	MAY
JUN	\$ 267,505.55	\$ 258,915.52	\$ 319,728.73	\$ 334,068.59	\$ 283,382.60	\$ 275,050.27	\$ 330,656.99	\$ 332,114.88	\$ 372,116.83				JUN
JUL	\$ 312,893.75	\$ 321,626.49	\$ 294,159.03	\$ 278,860.86	\$ 341,411.81	\$ 354,778.37	\$ 299,913.52	\$ 350,318.42	\$ 357,058.50				JUL
AUG	\$ 186,223.91	\$ 218,005.63	\$ 195,901.22	\$ 217,673.85	\$ 228,583.89	\$ 243,192.76	\$ 309,680.96	\$ 289,925.95	\$ 284,269.90				AUG
SEP	\$ 303,619.30	\$ 286,494.71	\$ 320,967.17	\$ 325,860.80	\$ 289,997.56	\$ 331,796.69	\$ 327,373.20	\$ 366,455.64	\$ 397,986.72				SEP
<b>TOTAL</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>\$ 3,584,804.42</b>	<b>\$ 3,750,593.88</b>	<b>\$ 2,609,021.32</b>	<b>\$ 269,859.39</b>	<b>11.54%</b>	<b>TOTAL</b>



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



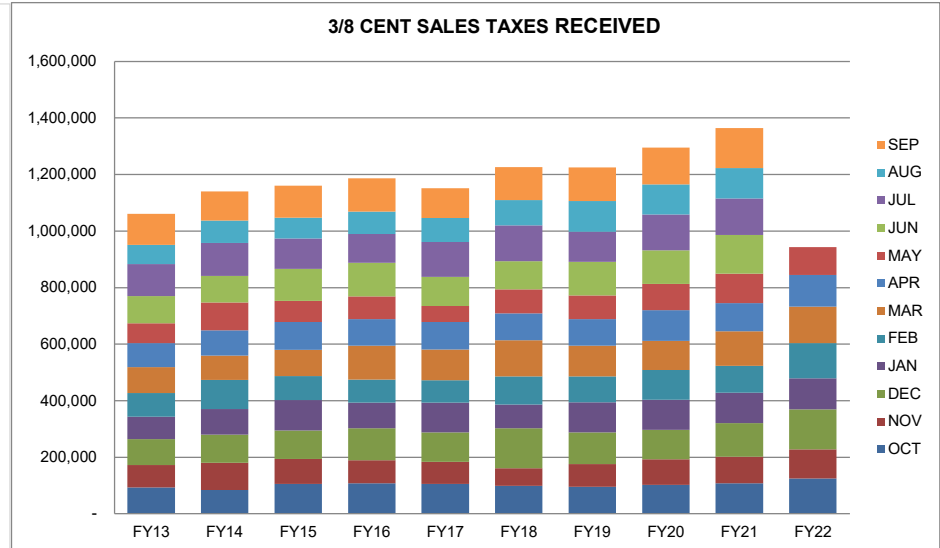
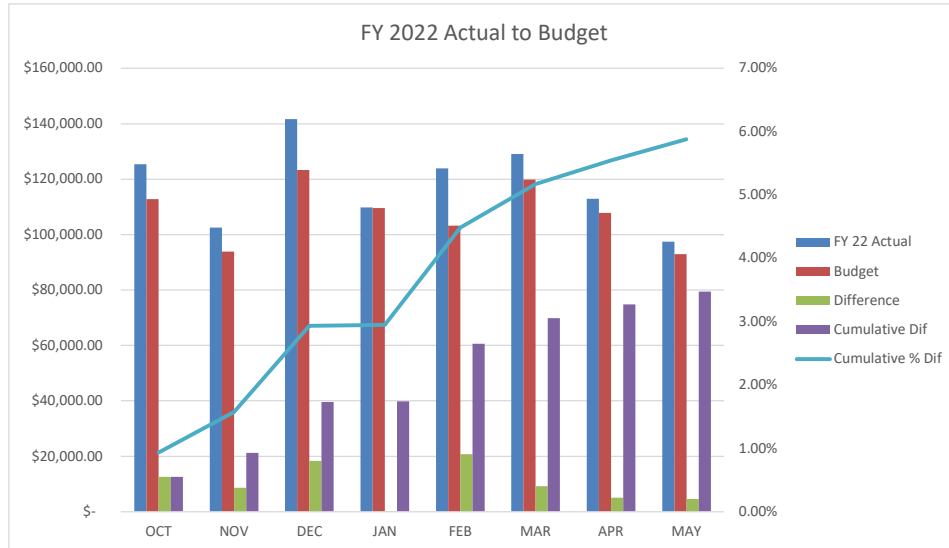
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 131,197.84	\$ 111,983.09	\$ 145,654.68	\$ 150,176.28	\$ 145,216.65	\$ 138,517.76	\$ 127,615.00	\$ 136,402.77	\$ 150,229.29	\$ 172,752.96	\$ 22,523.67	14.99%	OCT
NOV	\$ 110,016.80	\$ 138,211.48	\$ 119,072.69	\$ 108,300.84	\$ 105,712.23	\$ 88,769.99	\$ 112,432.06	\$ 126,406.61	\$ 124,863.50	\$ 136,806.25	\$ 11,942.75	9.56%	NOV
DEC	\$ 126,272.31	\$ 133,913.51	\$ 142,687.52	\$ 159,509.74	\$ 144,155.35	\$ 197,069.71	\$ 155,435.62	\$ 144,680.41	\$ 164,082.36	\$ 198,720.82	\$ 34,638.46	21.11%	DEC
JAN	\$ 110,013.12	\$ 127,506.60	\$ 147,270.08	\$ 125,120.62	\$ 148,055.79	\$ 114,731.10	\$ 146,185.47	\$ 149,320.16	\$ 151,205.65	\$ 149,270.29	\$ (1,935.36)	-1.28%	JAN
FEB	\$ 114,673.58	\$ 142,964.83	\$ 119,125.33	\$ 109,548.28	\$ 106,607.60	\$ 134,601.87	\$ 125,103.08	\$ 141,597.20	\$ 127,916.48	\$ 170,681.13	\$ 42,764.65	33.43%	FEB
MAR	\$ 129,373.00	\$ 114,669.70	\$ 126,605.69	\$ 169,800.49	\$ 153,829.54	\$ 181,918.09	\$ 150,989.42	\$ 143,997.60	\$ 168,860.88	\$ 182,359.02	\$ 13,498.14	7.99%	MAR
APR	\$ 120,648.44	\$ 129,717.13	\$ 136,670.24	\$ 130,906.51	\$ 132,079.16	\$ 131,728.51	\$ 133,470.43	\$ 152,330.50	\$ 138,694.01	\$ 158,049.65	\$ 19,355.64	13.96%	APR
MAY	\$ 98,246.54	\$ 144,052.54	\$ 102,725.05	\$ 107,034.41	\$ 80,917.38	\$ 116,589.61	\$ 111,736.23	\$ 128,259.80	\$ 143,729.04	\$ 135,868.83	\$ (7,860.21)	-5.47%	MAY
JUN	\$ 133,753.04	\$ 129,451.06	\$ 159,864.25	\$ 167,028.61	\$ 141,291.28	\$ 137,525.10	\$ 165,328.46	\$ 166,057.35	\$ 186,058.39				JUN
JUL	\$ 156,445.40	\$ 160,813.34	\$ 147,079.69	\$ 139,430.42	\$ 170,695.02	\$ 177,389.18	\$ 149,956.62	\$ 175,159.33	\$ 178,529.37				JUL
AUG	\$ 93,111.83	\$ 109,002.66	\$ 97,950.67	\$ 108,836.84	\$ 114,281.02	\$ 121,596.73	\$ 154,840.48	\$ 144,963.46	\$ 142,134.88				AUG
SEP	\$ 151,804.17	\$ 143,247.57	\$ 160,483.47	\$ 162,930.65	\$ 144,998.94	\$ 165,898.45	\$ 163,687.09	\$ 183,228.00	\$ 198,992.95				SEP
<b>TOTAL</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>\$ 1,792,403.19</b>	<b>\$ 1,875,296.80</b>	<b>\$ 1,304,508.95</b>	<b>\$ 134,927.74</b>	<b>11.54%</b>	<b>TOTAL</b>



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



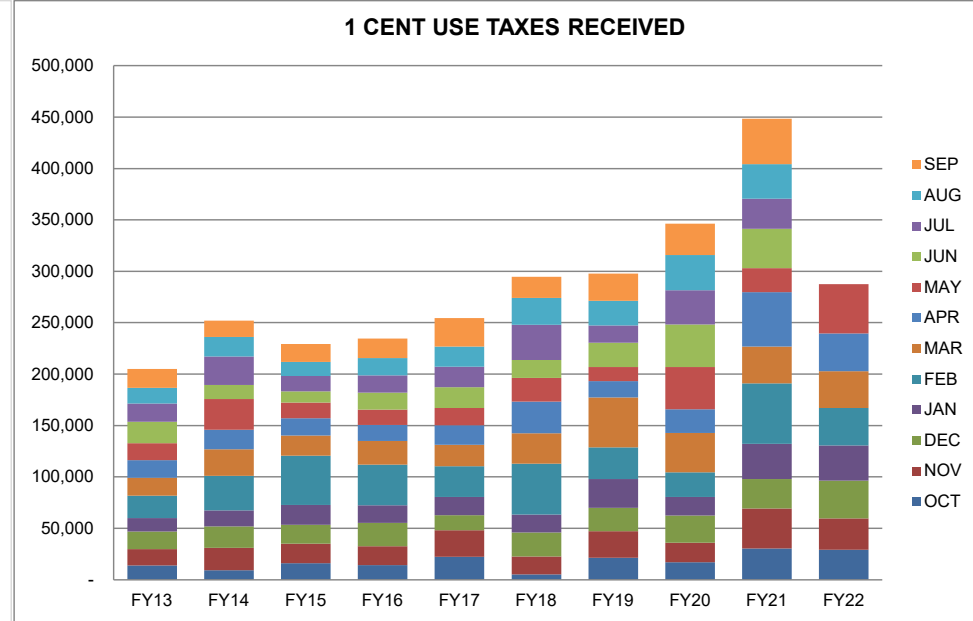
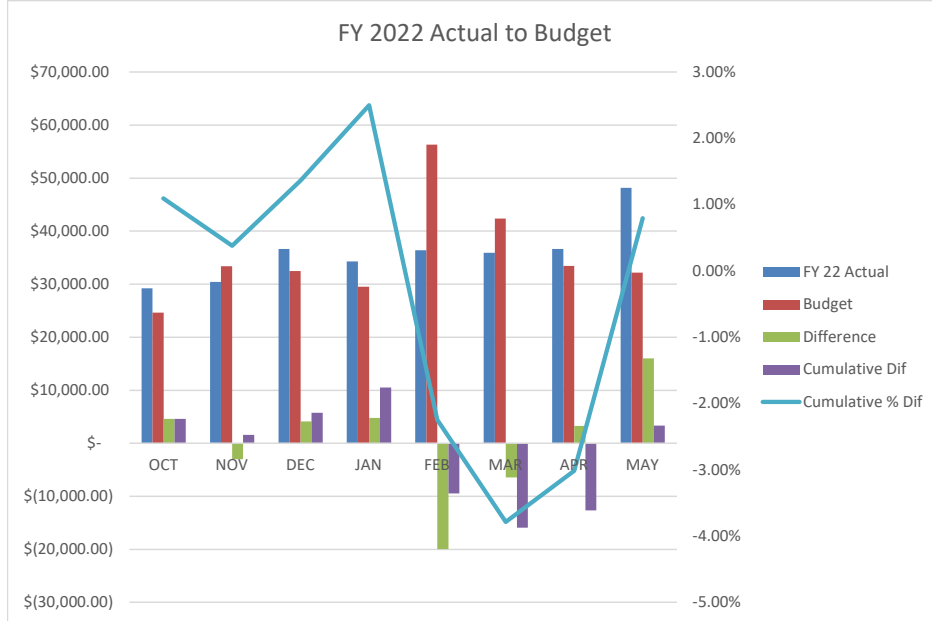
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 93,465.69	\$ 83,936.23	\$ 105,422.83	\$ 107,993.82	\$ 105,377.24	\$ 99,242.10	\$ 95,187.99	\$ 102,214.37	\$ 108,347.15	\$ 125,384.82	\$ 17,037.67	15.73%	OCT
NOV	\$ 78,992.03	\$ 95,992.27	\$ 88,737.16	\$ 80,964.79	\$ 78,354.36	\$ 62,317.52	\$ 80,365.11	\$ 90,462.83	\$ 93,541.33	\$ 102,602.37	\$ 9,061.04	9.69%	NOV
DEC	\$ 91,997.57	\$ 100,103.74	\$ 100,560.75	\$ 113,408.87	\$ 104,098.29	\$ 141,643.09	\$ 112,288.75	\$ 104,462.03	\$ 118,627.53	\$ 141,665.42	\$ 23,037.89	19.42%	DEC
JAN	\$ 78,689.20	\$ 90,220.18	\$ 107,726.80	\$ 90,666.80	\$ 105,762.86	\$ 82,643.20	\$ 106,763.75	\$ 106,744.46	\$ 107,678.95	\$ 109,764.53	\$ 2,085.58	1.94%	JAN
FEB	\$ 83,486.85	\$ 103,219.69	\$ 85,148.34	\$ 82,150.10	\$ 79,204.48	\$ 100,682.66	\$ 91,262.55	\$ 104,477.05	\$ 95,693.61	\$ 123,949.76	\$ 28,256.15	29.53%	FEB
MAR	\$ 92,583.73	\$ 85,991.73	\$ 91,879.55	\$ 119,713.66	\$ 108,704.25	\$ 127,429.96	\$ 108,917.98	\$ 103,563.12	\$ 121,746.51	\$ 129,093.10	\$ 7,346.59	6.03%	MAR
APR	\$ 84,330.44	\$ 89,923.49	\$ 99,288.84	\$ 93,822.27	\$ 97,331.52	\$ 95,571.47	\$ 93,935.98	\$ 108,681.88	\$ 99,450.79	\$ 112,897.68	\$ 13,446.89	13.52%	APR
MAY	\$ 70,707.30	\$ 98,496.17	\$ 74,867.23	\$ 80,275.00	\$ 56,525.77	\$ 84,712.82	\$ 83,571.09	\$ 92,402.04	\$ 104,705.40	\$ 97,494.51	\$ (7,210.89)	-6.89%	MAY
JUN	\$ 96,244.12	\$ 93,367.55	\$ 113,081.19	\$ 118,727.93	\$ 102,978.01	\$ 98,968.83	\$ 118,436.96	\$ 118,673.74	\$ 136,188.19				JUN
JUL	\$ 113,223.39	\$ 116,755.95	\$ 107,530.80	\$ 102,127.07	\$ 123,032.59	\$ 126,639.46	\$ 107,033.56	\$ 126,859.66	\$ 129,623.78				JUL
AUG	\$ 67,134.73	\$ 79,002.18	\$ 72,948.55	\$ 79,230.19	\$ 84,598.76	\$ 90,330.78	\$ 108,381.89	\$ 107,147.20	\$ 106,697.03				AUG
SEP	\$ 109,587.86	\$ 103,401.28	\$ 113,775.48	\$ 117,872.86	\$ 105,337.95	\$ 115,936.67	\$ 118,895.27	\$ 129,584.85	\$ 142,399.39				SEP
<b>TOTAL</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>\$ 1,295,273.23</b>	<b>\$ 1,364,699.66</b>	<b>\$ 942,852.19</b>	<b>\$ 93,060.92</b>	<b>10.95%</b>	<b>TOTAL</b>



# CITY OF WARRENSBURG 1 CENT USE TEN YEAR COMPARISON



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE		
OCT	\$ 13,900.06	\$ 9,143.52	\$ 15,961.68	\$ 14,297.21	\$ 22,204.92	\$ 5,257.26	\$ 21,217.49	\$ 16,912.14	\$ 30,442.72	\$ 29,223.71	\$ (1,219.01)	-4.00%	OCT
NOV	\$ 15,955.74	\$ 21,934.11	\$ 19,083.78	\$ 18,292.66	\$ 25,830.18	\$ 17,327.71	\$ 25,983.82	\$ 19,195.17	\$ 38,756.77	\$ 30,400.52	\$ (8,356.25)	-21.56%	NOV
DEC	\$ 17,075.51	\$ 20,893.01	\$ 18,277.23	\$ 22,768.53	\$ 14,826.63	\$ 23,477.96	\$ 22,575.35	\$ 26,302.28	\$ 28,603.23	\$ 36,636.58	\$ 8,033.35	28.09%	DEC
JAN	\$ 13,072.57	\$ 15,384.22	\$ 19,412.67	\$ 16,908.80	\$ 17,578.20	\$ 17,230.49	\$ 28,100.11	\$ 18,103.13	\$ 34,373.00	\$ 34,287.18	\$ (85.82)	-0.25%	JAN
FEB	\$ 21,592.46	\$ 33,738.68	\$ 47,815.98	\$ 39,738.90	\$ 29,977.33	\$ 49,539.04	\$ 30,780.41	\$ 24,052.68	\$ 58,743.64	\$ 36,390.05	\$ (22,353.59)	-38.05%	FEB
MAR	\$ 17,579.43	\$ 25,803.07	\$ 19,731.46	\$ 23,052.54	\$ 20,953.42	\$ 29,507.54	\$ 48,533.97	\$ 38,085.61	\$ 35,882.92	\$ 35,911.91	\$ 28.99	0.08%	MAR
APR	\$ 17,199.63	\$ 18,897.80	\$ 16,811.78	\$ 15,592.06	\$ 18,874.61	\$ 30,779.50	\$ 15,976.62	\$ 23,279.45	\$ 52,861.01	\$ 36,666.97	\$ (16,194.04)	-30.64%	APR
MAY	\$ 16,520.19	\$ 30,031.20	\$ 15,257.19	\$ 14,694.11	\$ 16,758.71	\$ 23,208.09	\$ 13,624.85	\$ 40,807.72	\$ 23,331.53	\$ 48,147.48	\$ 24,815.95	106.36%	MAY
JUN	\$ 20,623.89	\$ 13,515.76	\$ 10,750.07	\$ 16,553.81	\$ 20,400.29	\$ 17,490.23	\$ 23,647.66	\$ 41,580.86	\$ 38,269.70				JUN
JUL	\$ 17,766.36	\$ 27,751.05	\$ 15,201.88	\$ 16,793.68	\$ 19,675.12	\$ 34,222.43	\$ 17,019.56	\$ 33,127.28	\$ 29,490.35				JUL
AUG	\$ 15,313.50	\$ 19,162.04	\$ 13,467.18	\$ 17,022.58	\$ 19,792.30	\$ 26,103.60	\$ 23,925.48	\$ 34,443.17	\$ 33,557.01				AUG
SEP	\$ 18,390.66	\$ 15,902.92	\$ 17,496.69	\$ 18,779.33	\$ 27,510.52	\$ 20,514.14	\$ 26,288.22	\$ 30,579.33	\$ 44,215.32				SEP
<b>TOTAL</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>\$346,468.82</b>	<b>\$448,527.20</b>	<b>\$287,664.40</b>	<b>\$ (15,330.42)</b>	<b>-5.06%</b>	<b>TOTAL</b>

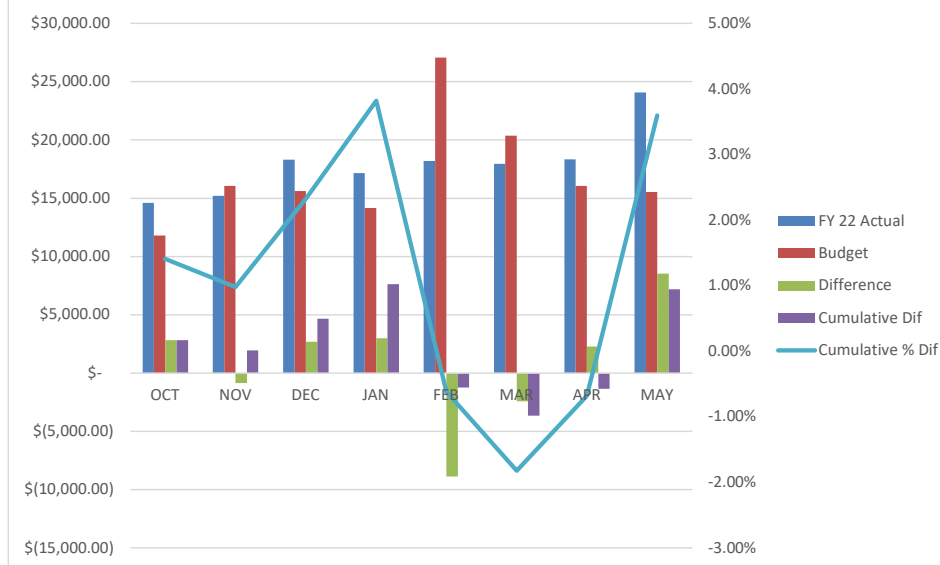


## CITY OF WARRENSBURG 1/2 CENT USE TEN YEAR COMPARISON

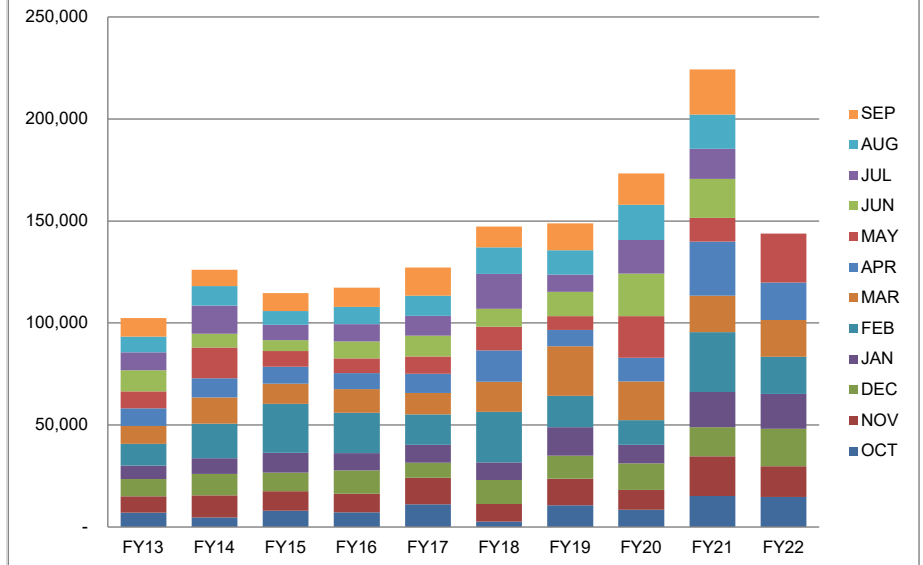


	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 6,948.75	\$ 4,570.92	\$ 7,982.34	\$ 7,149.94	\$ 11,104.54	\$ 2,629.12	\$ 10,610.74	\$ 8,457.66	\$ 15,224.22	\$ 14,614.59	\$ (609.63)	-4.00%	OCT
NOV	\$ 7,976.39	\$ 10,965.03	\$ 9,543.68	\$ 9,148.04	\$ 12,917.51	\$ 8,665.48	\$ 12,994.35	\$ 9,599.39	\$ 19,382.02	\$ 15,203.11	\$ (4,178.91)	-21.56%	NOV
DEC	\$ 8,536.18	\$ 10,444.57	\$ 9,140.33	\$ 11,386.40	\$ 7,414.70	\$ 11,741.19	\$ 11,289.79	\$ 13,153.60	\$ 14,304.30	\$ 18,321.73	\$ 4,017.43	28.09%	DEC
JAN	\$ 6,535.08	\$ 7,690.69	\$ 9,708.15	\$ 8,455.98	\$ 8,790.75	\$ 8,616.86	\$ 14,052.69	\$ 9,053.27	\$ 17,189.72	\$ 17,146.80	\$ (42.92)	-0.25%	JAN
FEB	\$ 10,794.23	\$ 16,872.50	\$ 23,912.47	\$ 19,873.18	\$ 14,991.48	\$ 24,774.16	\$ 15,393.09	\$ 12,028.59	\$ 29,377.33	\$ 18,198.43	\$ (11,178.90)	-38.05%	FEB
MAR	\$ 8,788.09	\$ 12,903.96	\$ 9,867.58	\$ 11,528.43	\$ 10,478.67	\$ 14,756.54	\$ 24,271.54	\$ 19,046.38	\$ 17,944.82	\$ 17,959.32	\$ 14.50	0.08%	MAR
APR	\$ 8,598.23	\$ 9,450.67	\$ 8,407.47	\$ 7,797.49	\$ 9,439.07	\$ 15,392.63	\$ 7,989.81	\$ 11,641.90	\$ 26,435.46	\$ 18,336.92	\$ (8,098.54)	-30.64%	APR
MAY	\$ 8,258.57	\$ 15,018.42	\$ 7,630.03	\$ 7,348.43	\$ 8,380.93	\$ 11,606.22	\$ 6,813.70	\$ 20,407.69	\$ 11,667.96	\$ 24,078.25	\$ 12,410.29	106.36%	MAY
JUN	\$ 10,310.04	\$ 6,759.15	\$ 5,376.05	\$ 8,278.46	\$ 10,202.06	\$ 8,746.75	\$ 11,826.04	\$ 20,794.33	\$ 19,138.44				JUN
JUL	\$ 8,881.54	\$ 13,878.12	\$ 7,602.37	\$ 8,398.42	\$ 9,839.40	\$ 17,114.42	\$ 8,511.38	\$ 16,566.74	\$ 14,747.94				JUL
AUG	\$ 7,655.33	\$ 9,582.82	\$ 6,734.85	\$ 8,512.89	\$ 9,898.00	\$ 13,054.25	\$ 11,964.98	\$ 17,224.82	\$ 16,781.65				AUG
SEP	\$ 9,193.63	\$ 7,952.95	\$ 8,749.98	\$ 9,391.42	\$ 13,757.84	\$ 10,259.00	\$ 13,146.57	\$ 15,292.54	\$ 22,111.81				SEP
<b>TOTAL</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>\$173,266.91</b>	<b>\$224,305.67</b>	<b>\$143,859.15</b>	<b>\$ (7,666.68)</b>	<b>-5.06%</b>	<b>TOTAL</b>

FY 2022 Actual to Budget



1/2 CENT USE TAXES RECEIVED

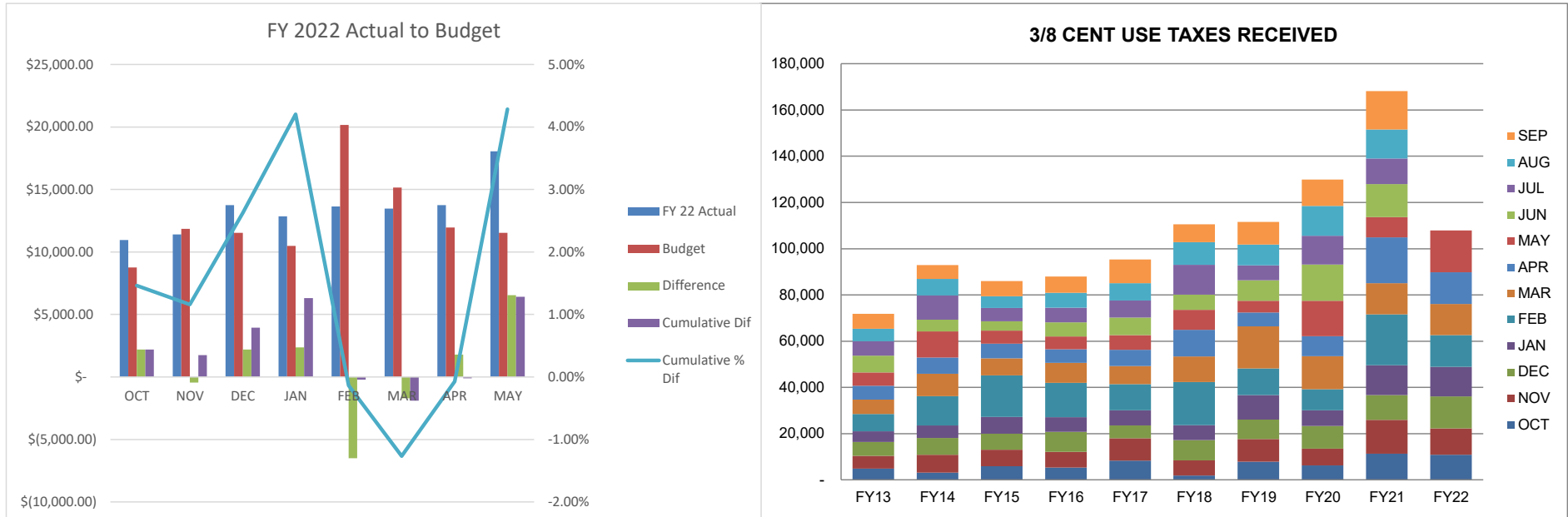




## CITY OF WARRENSBURG 3/8 CENT USE TEN YEAR COMPARISON



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 4,868.24	\$ 3,202.35	\$ 5,986.01	\$ 5,361.79	\$ 8,327.37	\$ 1,971.59	\$ 7,957.06	\$ 6,342.45	\$ 11,416.73	\$ 10,959.57	\$ (457.16)	-4.00%	OCT
NOV	\$ 5,588.20	\$ 7,682.01	\$ 7,156.86	\$ 6,860.18	\$ 9,686.92	\$ 6,498.29	\$ 9,744.54	\$ 7,198.64	\$ 14,534.70	\$ 11,400.90	\$ (3,133.80)	-21.56%	NOV
DEC	\$ 5,980.38	\$ 7,317.38	\$ 6,854.39	\$ 8,538.73	\$ 5,560.33	\$ 8,804.79	\$ 8,466.29	\$ 9,863.97	\$ 10,726.88	\$ 13,739.58	\$ 3,012.70	28.09%	DEC
JAN	\$ 4,578.42	\$ 5,388.03	\$ 7,280.21	\$ 6,341.20	\$ 6,592.23	\$ 6,461.84	\$ 10,538.20	\$ 6,789.10	\$ 12,890.68	\$ 12,858.50	\$ (32.18)	-0.25%	JAN
FEB	\$ 7,562.35	\$ 12,652.80	\$ 17,932.11	\$ 14,903.02	\$ 11,242.20	\$ 18,578.30	\$ 11,543.38	\$ 9,020.32	\$ 22,030.24	\$ 13,647.12	\$ (8,383.12)	-38.05%	FEB
MAR	\$ 6,156.87	\$ 9,676.76	\$ 7,399.76	\$ 8,645.24	\$ 7,858.02	\$ 11,066.02	\$ 18,201.38	\$ 14,283.00	\$ 13,456.93	\$ 13,467.81	\$ 10.88	0.08%	MAR
APR	\$ 6,023.85	\$ 7,087.12	\$ 6,304.81	\$ 5,847.39	\$ 7,078.42	\$ 11,543.03	\$ 5,991.60	\$ 8,730.34	\$ 19,824.12	\$ 13,750.98	\$ (6,073.14)	-30.64%	APR
MAY	\$ 5,785.89	\$ 11,262.41	\$ 5,721.80	\$ 5,510.63	\$ 6,284.91	\$ 8,703.58	\$ 5,109.64	\$ 15,303.85	\$ 8,749.87	\$ 18,056.43	\$ 9,306.56	106.36%	MAY
JUN	\$ 7,223.13	\$ 5,068.72	\$ 4,031.53	\$ 6,208.07	\$ 7,650.59	\$ 6,559.25	\$ 8,868.43	\$ 15,593.79	\$ 14,352.03				JUN
JUL	\$ 6,222.33	\$ 10,407.29	\$ 5,701.06	\$ 6,298.02	\$ 7,378.63	\$ 12,834.21	\$ 6,382.74	\$ 12,423.51	\$ 11,059.57				JUL
AUG	\$ 5,363.27	\$ 7,186.22	\$ 5,050.51	\$ 6,383.87	\$ 7,422.58	\$ 9,789.46	\$ 8,972.62	\$ 12,917.00	\$ 12,584.67				AUG
SEP	\$ 6,440.98	\$ 5,963.97	\$ 6,561.67	\$ 7,042.69	\$ 10,317.09	\$ 7,693.28	\$ 9,858.70	\$ 11,467.97	\$ 16,581.78				SEP
<b>TOTAL</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>\$129,933.94</b>	<b>\$168,208.20</b>	<b>\$107,880.89</b>	<b>\$ (5,749.26)</b>	<b>-5.06%</b>	<b>TOTAL</b>

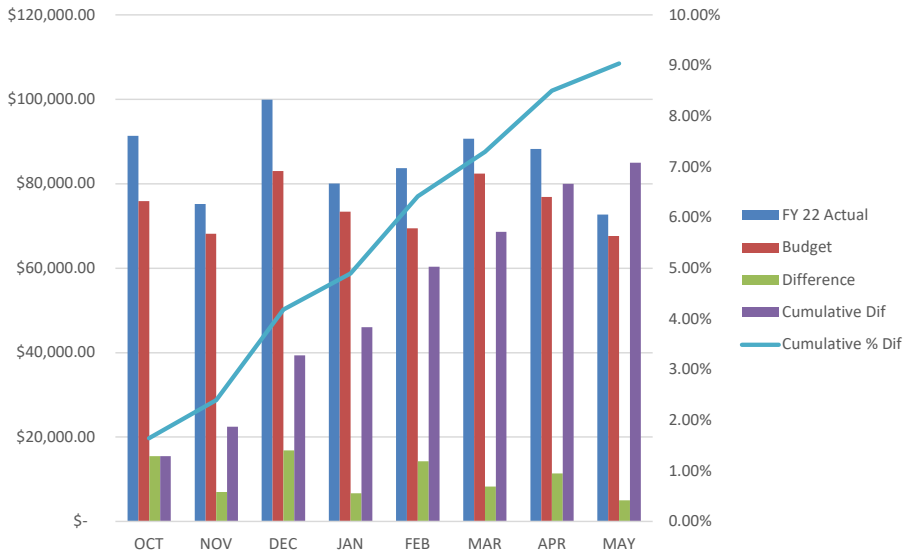


# CITY OF WARRENSBURG LAW ENFORCEMENT TEN YEAR COMPARISON

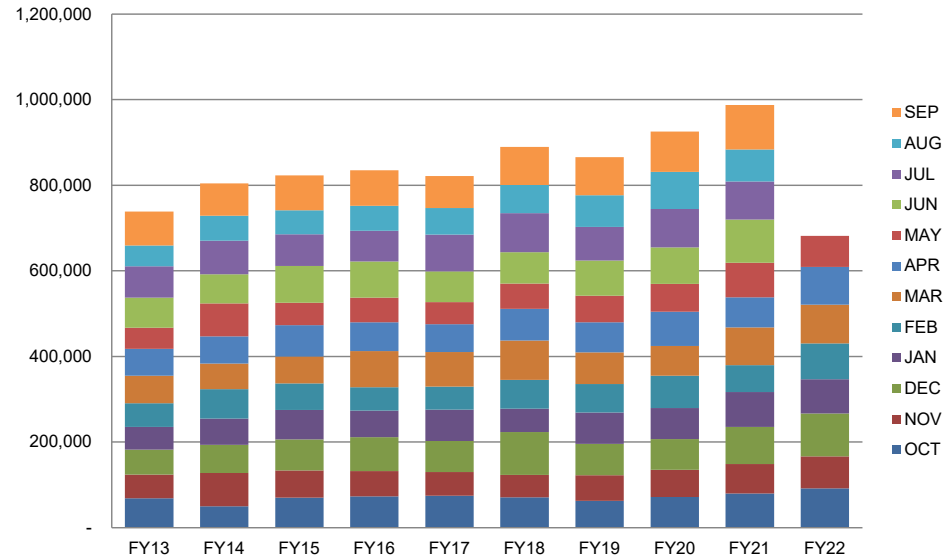


	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	CHANGE	%	
OCT	\$ 68,648.72	\$ 49,734.02	\$ 69,740.56	\$ 73,177.08	\$ 74,169.96	\$ 70,492.57	\$ 62,332.51	\$ 71,710.54	\$ 79,577.66	\$ 91,375.16	\$ 11,797.50	14.83%	OCT
NOV	\$ 55,212.92	\$ 77,887.02	\$ 63,532.50	\$ 58,894.22	\$ 55,595.27	\$ 52,280.94	\$ 59,911.16	\$ 63,444.87	\$ 68,686.74	\$ 75,208.85	\$ 6,522.11	9.50%	NOV
DEC	\$ 58,370.64	\$ 65,709.45	\$ 72,535.63	\$ 79,184.98	\$ 72,791.45	\$ 100,119.52	\$ 73,344.67	\$ 71,772.51	\$ 87,141.65	\$ 99,896.60	\$ 12,754.95	14.64%	DEC
JAN	\$ 53,269.01	\$ 61,204.89	\$ 68,952.60	\$ 62,138.58	\$ 73,293.44	\$ 55,325.38	\$ 73,118.12	\$ 72,310.87	\$ 81,012.60	\$ 80,062.16	\$ (950.44)	-1.17%	JAN
FEB	\$ 55,330.96	\$ 68,707.24	\$ 61,982.30	\$ 54,930.81	\$ 53,749.36	\$ 66,673.84	\$ 66,817.69	\$ 75,654.69	\$ 63,404.45	\$ 83,739.71	\$ 20,335.26	32.07%	FEB
MAR	\$ 64,281.82	\$ 59,850.51	\$ 62,673.10	\$ 83,803.95	\$ 80,502.75	\$ 92,142.87	\$ 73,811.27	\$ 69,821.52	\$ 88,105.70	\$ 90,707.26	\$ 2,601.56	2.95%	MAR
APR	\$ 62,409.29	\$ 64,069.15	\$ 73,651.81	\$ 67,565.62	\$ 65,452.50	\$ 74,151.28	\$ 70,352.26	\$ 79,816.54	\$ 70,373.08	\$ 88,260.71	\$ 17,887.63	25.42%	APR
MAY	\$ 49,808.18	\$ 77,051.67	\$ 52,566.73	\$ 57,599.71	\$ 51,343.45	\$ 58,958.71	\$ 61,991.69	\$ 64,713.00	\$ 80,552.28	\$ 72,689.19	\$ (7,863.09)	-9.76%	MAY
JUN	\$ 70,162.15	\$ 67,583.98	\$ 85,528.20	\$ 84,711.15	\$ 71,905.69	\$ 73,249.53	\$ 82,790.48	\$ 85,248.59	\$ 100,836.52				JUN
JUL	\$ 73,007.64	\$ 78,859.70	\$ 74,596.87	\$ 71,509.19	\$ 85,628.15	\$ 91,680.94	\$ 77,897.41	\$ 90,174.20	\$ 89,383.61				JUL
AUG	\$ 48,900.29	\$ 58,419.92	\$ 55,602.98	\$ 58,375.82	\$ 62,219.29	\$ 65,662.95	\$ 73,962.21	\$ 86,525.80	\$ 74,520.21				AUG
SEP	\$ 79,282.17	\$ 75,385.36	\$ 81,916.16	\$ 83,389.29	\$ 74,742.70	\$ 89,108.85	\$ 89,310.51	\$ 94,198.39	\$ 104,298.47				SEP
<b>TOTAL</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>\$925,391.52</b>	<b>\$987,892.97</b>	<b>\$ 681,939.64</b>	<b>\$ 63,085.48</b>	<b>10.19%</b>	<b>TOTAL</b>

FY 2022 Actual to Budget



LAW ENFORCEMENT SALES TAXES RECEIVED



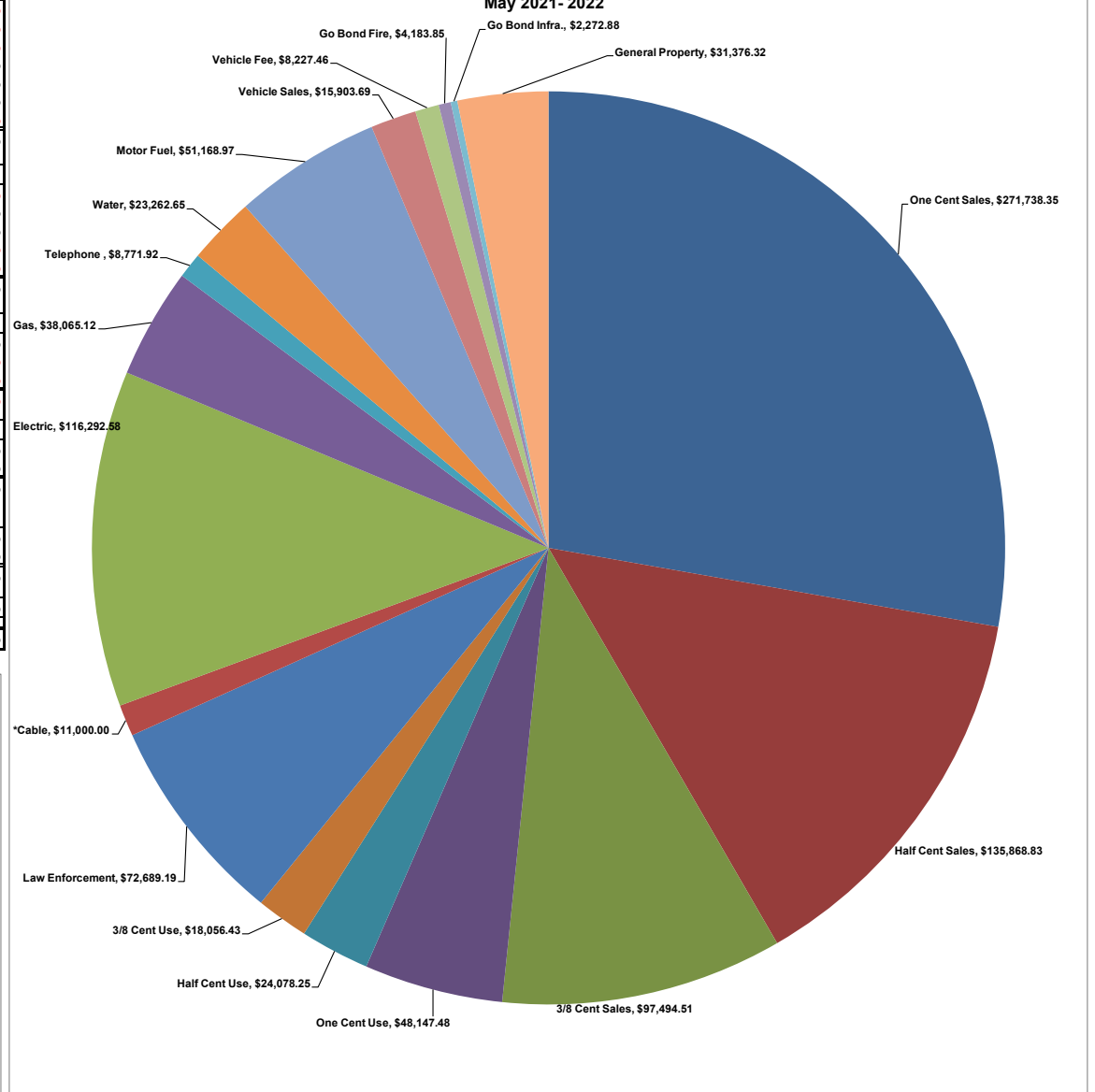


# CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/03/2022

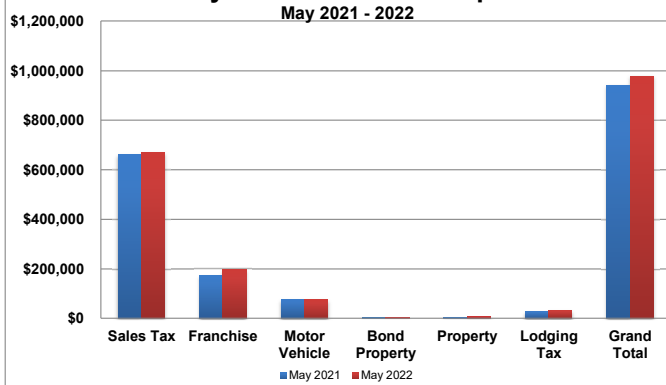
	May 2021	May 2022	Difference	%
<b>Sales Tax</b>				
One Cent Sales	\$287,458.02	\$271,738.35	(\$15,719.67)	-5.47%
Half Cent Sales	\$143,729.04	\$135,868.83	(\$7,860.21)	-5.47%
3/8 Cent Sales	\$104,705.40	\$97,494.51	(\$7,210.89)	-6.89%
One Cent Use	\$23,331.53	\$48,147.48	\$24,815.95	106.36%
Half Cent Use	\$11,667.96	\$24,078.25	\$12,410.29	106.36%
3/8 Cent Use	\$8,749.87	\$18,056.43	\$9,306.56	106.36%
Law Enforcement	\$80,552.28	\$72,689.19	(\$7,863.09)	-9.76%
<b>Total</b>	<b>\$660,194.10</b>	<b>\$668,073.04</b>	<b>\$7,878.94</b>	<b>1.19%</b>
<b>Franchise</b>				
*Cable	\$11,020.02	\$11,000.00	(\$20.02)	-0.18%
Electric	\$103,340.56	\$116,292.58	\$12,952.02	12.53%
Gas	\$23,569.91	\$38,065.12	\$14,495.21	61.50%
Telephone	\$10,746.13	\$8,771.92	(\$1,974.21)	-18.37%
Water	\$24,133.94	\$23,262.65	(\$871.29)	-3.61%
<b>Total</b>	<b>\$172,810.56</b>	<b>\$197,392.27</b>	<b>\$24,581.71</b>	<b>14.22%</b>
<b>Motor Vehicle</b>				
Motor Fuel	\$42,080.13	\$51,168.97	\$9,088.84	21.60%
Vehicle Sales	\$23,951.63	\$15,903.69	(\$8,047.94)	-33.60%
Vehicle Fee	\$9,946.99	\$8,227.46	(\$1,719.53)	-17.29%
<b>Total</b>	<b>\$75,978.75</b>	<b>\$75,300.12</b>	<b>(\$678.63)</b>	<b>-0.89%</b>
<b>Bond Property</b>				
Go Bond Fire	\$229.46	\$609.39	\$379.93	165.58%
Go Bond Infra.	\$737.54	\$1,958.65	\$1,221.11	165.57%
<b>Total</b>	<b>\$967.00</b>	<b>\$2,568.04</b>	<b>\$1,601.04</b>	<b>165.57%</b>
<b>Property</b>				
General Property	\$2,310.00	\$4,183.85	\$1,873.85	81.12%
Parks Property	\$1,254.87	\$2,272.88	\$1,018.01	81.12%
<b>Total</b>	<b>\$3,564.87</b>	<b>\$6,456.73</b>	<b>\$2,891.86</b>	<b>81.12%</b>
<b>Lodging Tax</b>	<b>\$27,862.50</b>	<b>\$31,376.32</b>	<b>\$3,513.82</b>	<b>12.61%</b>
<b>Grand Total</b>	<b>\$940,410.78</b>	<b>\$978,598.48</b>	<b>\$38,187.70</b>	<b>4.06%</b>

\* Estimated

### Monthly Percentage Revenue Comparison May 2021 - 2022



### Monthly Total Revenue Comparison May 2021 - 2022

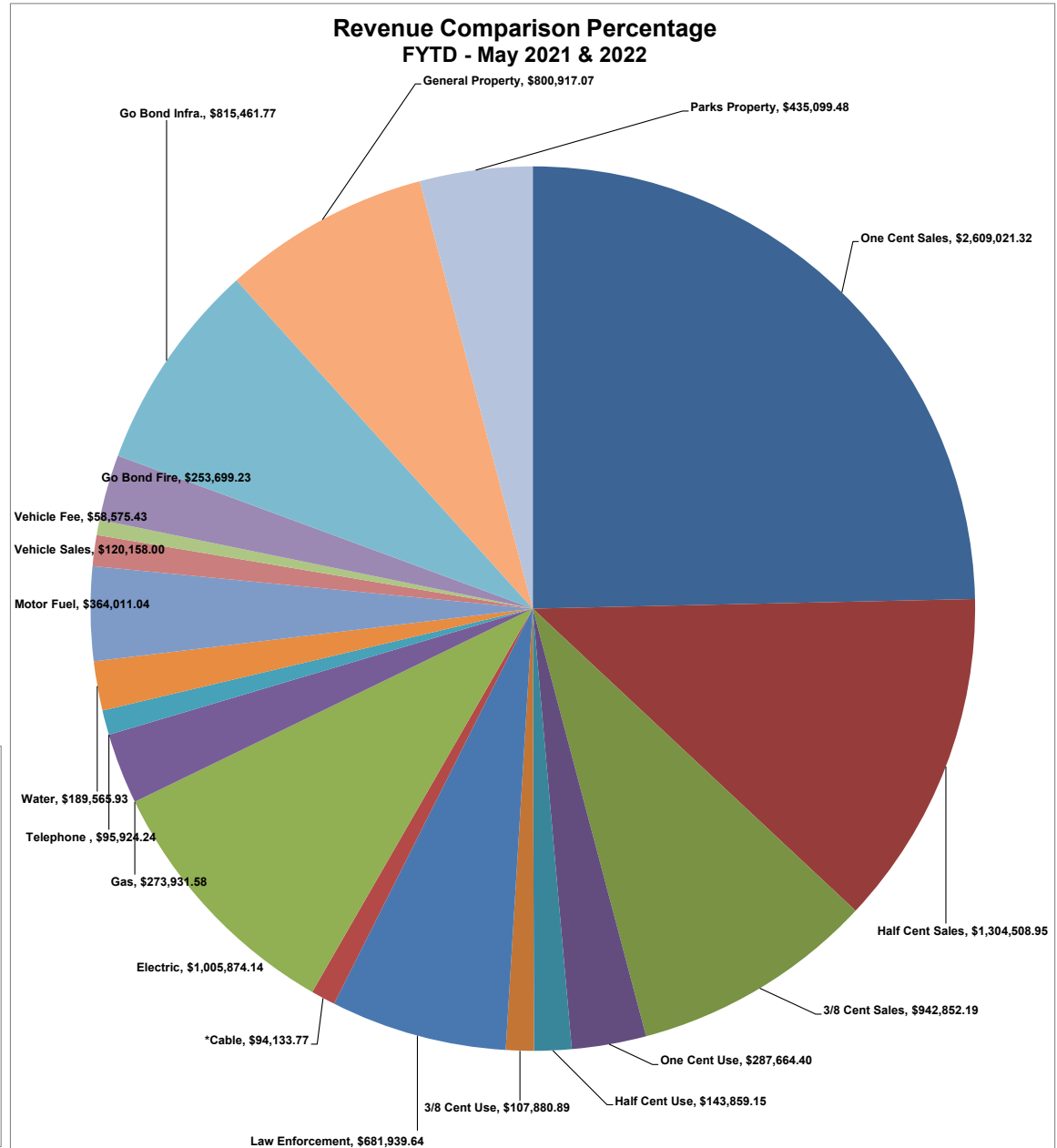
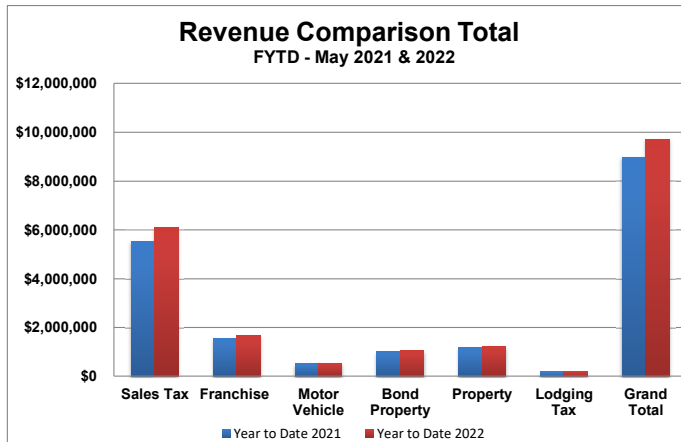




## CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/03/2022

	Year to Date 2021	Year to Date 2022	Difference	%
<b>Sales Tax</b>				
One Cent Sales	\$2,339,161.93	\$2,609,021.32	\$269,859.39	11.54%
Half Cent Sales	\$1,169,581.21	\$1,304,508.95	\$134,927.74	11.54%
3/8 Cent Sales	\$849,791.27	\$942,852.19	\$93,060.92	10.95%
One Cent Use	\$302,994.82	\$287,664.40	(\$15,330.42)	-5.06%
Half Cent Use	\$151,525.83	\$143,859.15	(\$7,666.68)	-5.06%
3/8 Cent Use	\$113,630.15	\$107,880.89	(\$5,749.26)	-5.06%
Law Enforcement	\$618,854.16	\$681,939.64	\$63,085.48	10.19%
<b>Total</b>	<b>\$5,545,539.37</b>	<b>\$6,077,726.54</b>	<b>\$532,187.17</b>	<b>9.60%</b>
<b>Franchise</b>				
*Cable	\$96,015.00	\$94,133.77	(\$1,881.23)	-1.96%
Electric	\$960,854.35	\$1,005,874.14	\$45,019.79	4.69%
Gas	\$213,106.19	\$273,931.58	\$60,825.39	28.54%
Telephone	\$104,095.63	\$95,924.24	(\$8,171.39)	-7.85%
Water	\$182,055.26	\$189,565.93	\$7,510.67	4.13%
<b>Total</b>	<b>\$1,556,126.43</b>	<b>\$1,659,429.66</b>	<b>\$103,303.23</b>	<b>6.64%</b>
<b>Motor Vehicle</b>				
Motor Fuel	\$320,420.81	\$364,011.04	\$43,590.23	13.60%
Vehicle Sales	\$132,797.90	\$120,158.00	(\$12,639.90)	-9.52%
Vehicle Fee	\$62,170.99	\$58,575.43	(\$3,595.56)	-5.78%
<b>Total</b>	<b>\$515,389.70</b>	<b>\$542,744.47</b>	<b>\$27,354.77</b>	<b>5.31%</b>
<b>Bond Property</b>				
Go Bond Fire	\$240,634.17	\$253,699.23	\$13,065.06	5.43%
Go Bond Infra.	\$773,466.96	\$815,461.77	\$41,994.81	5.43%
<b>Total</b>	<b>\$1,014,101.13</b>	<b>\$1,069,161.00</b>	<b>\$55,059.87</b>	<b>5.43%</b>
<b>Property</b>				
General Property	\$763,837.84	\$800,917.07	\$37,079.23	4.85%
Parks Property	\$414,945.14	\$435,099.48	\$20,154.34	4.86%
<b>Total</b>	<b>\$1,178,782.98</b>	<b>\$1,236,016.55</b>	<b>\$57,233.57</b>	<b>4.86%</b>
<b>Lodging Tax</b>	<b>\$185,398.40</b>	<b>\$180,498.73</b>	<b>(\$4,899.67)</b>	<b>-2.64%</b>
<b>Grand Total</b>	<b>\$8,981,236.88</b>	<b>\$9,696,415.95</b>	<b>\$715,179.07</b>	<b>7.96%</b>

\* Estimated

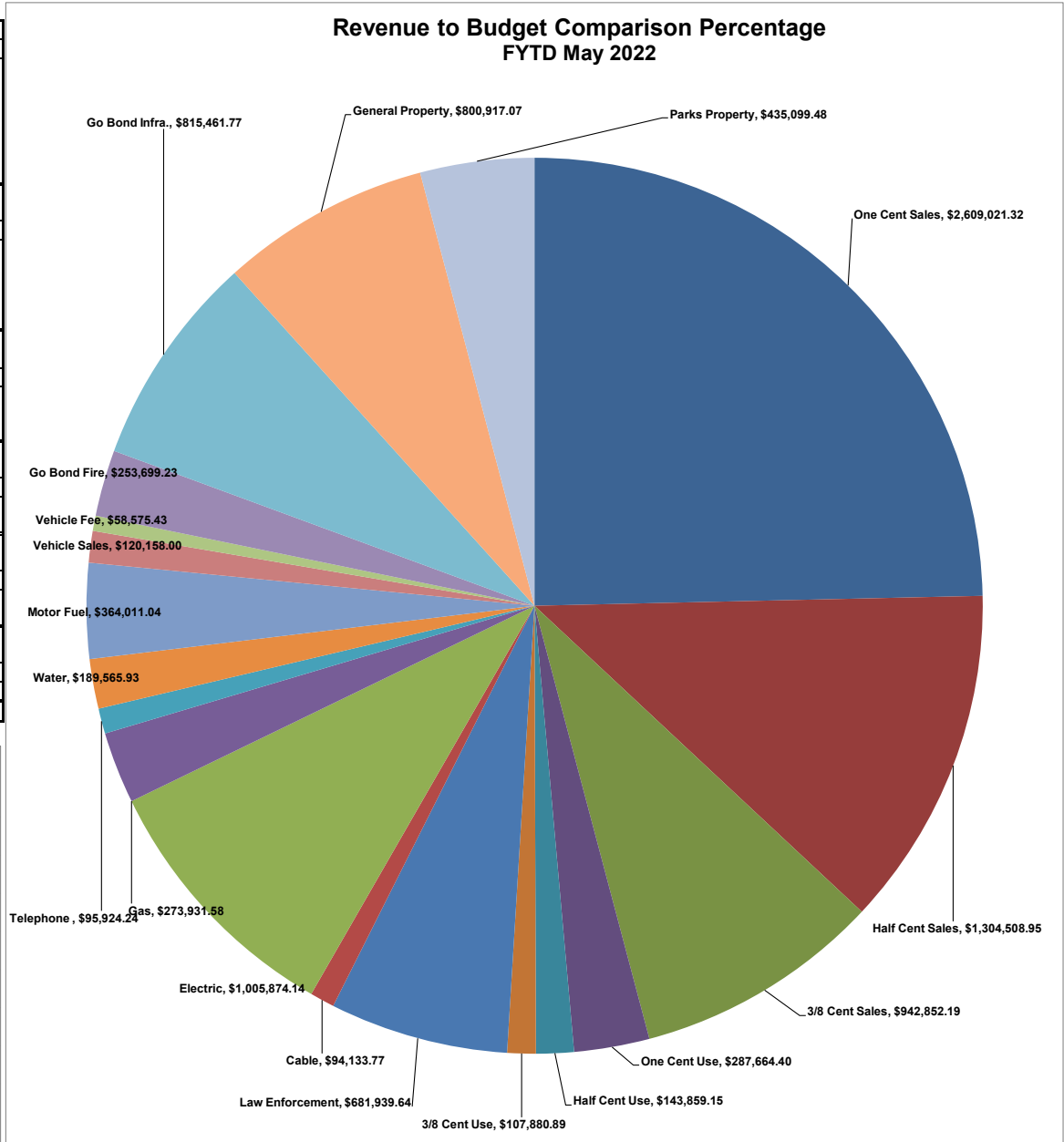




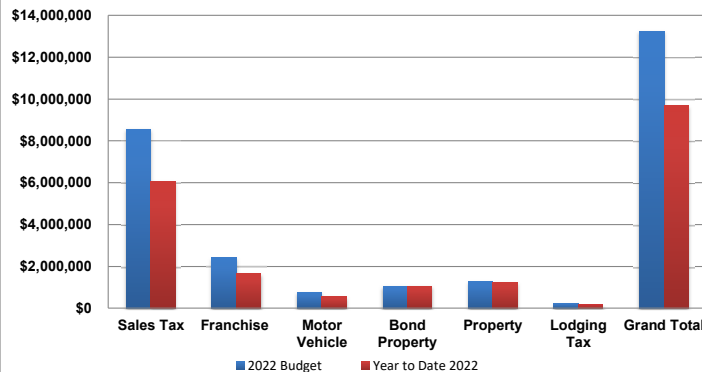
## CITY OF WARRENSBURG MONTHLY REVENUE COMPARISON as of 06/03/2022

	2022 Budget	Year to Date 2022	Difference	% Remaining
<b>Sales Tax</b>				
One Cent Sales	\$3,700,000.00	\$2,609,021.32	(\$1,090,978.68)	29.49%
Half Cent Sales	\$1,800,000.00	\$1,304,508.95	(\$495,491.05)	27.53%
3/8 Cent Sales	\$1,350,000.00	\$942,852.19	(\$407,147.81)	30.16%
One Cent Use	\$420,000.00	\$287,664.40	(\$132,335.60)	31.51%
Half Cent Use	\$200,000.00	\$143,859.15	(\$56,140.85)	28.07%
3/8 Cent Use	\$150,000.00	\$107,880.89	(\$42,119.11)	28.08%
Law Enforcement	\$940,000.00	\$681,939.64	(\$258,060.36)	27.45%
<b>Total</b>	<b>\$8,560,000.00</b>	<b>\$6,077,726.54</b>	<b>(\$2,482,273.46)</b>	<b>29.00%</b>
<b>Franchise</b>				
Cable	\$145,000.00	\$94,133.77	(\$50,866.23)	35.08%
Electric	\$1,570,000.00	\$1,005,874.14	(\$564,125.86)	35.93%
Gas	\$267,000.00	\$273,931.58	\$6,931.58	-2.60%
Telephone	\$150,000.00	\$95,924.24	(\$54,075.76)	36.05%
Water	\$276,000.00	\$189,565.93	(\$86,434.07)	31.32%
<b>Total</b>	<b>\$2,408,000.00</b>	<b>\$1,659,429.66</b>	<b>(\$748,570.34)</b>	<b>31.09%</b>
<b>Motor Vehicle</b>				
Motor Fuel	\$500,000.00	\$364,011.04	(\$135,988.96)	27.20%
Vehicle Sales	\$180,000.00	\$120,158.00	(\$59,842.00)	33.25%
Vehicle Fee	\$85,000.00	\$58,575.43	(\$26,424.57)	31.09%
<b>Total</b>	<b>\$765,000.00</b>	<b>\$542,744.47</b>	<b>(\$222,255.53)</b>	<b>29.05%</b>
<b>Bond Property</b>				
Go Bond Fire	\$252,000.00	\$253,699.23	\$1,699.23	-0.67%
Go Bond Infra.	\$798,000.00	\$815,461.77	\$17,461.77	-2.19%
<b>Total</b>	<b>\$1,050,000.00</b>	<b>\$1,069,161.00</b>	<b>\$19,161.00</b>	<b>-1.82%</b>
<b>Property</b>				
General Property	\$855,000.00	\$800,917.07	(\$54,082.93)	6.33%
Parks Property	\$425,000.00	\$435,099.48	\$10,099.48	-2.38%
<b>Total</b>	<b>\$1,280,000.00</b>	<b>\$1,236,016.55</b>	<b>(\$43,983.45)</b>	<b>3.44%</b>
<b>Lodging Tax</b>	<b>\$250,000.00</b>	<b>\$180,498.73</b>	<b>(\$69,501.27)</b>	<b>27.80%</b>
<b>Grand Total</b>	<b>\$13,263,000.00</b>	<b>\$9,696,415.95</b>	<b>(\$3,566,584.05)</b>	<b>26.89%</b>

**Revenue to Budget Comparison Percentage  
FYTD May 2022**



**Revenue to Budget Comparison Total  
FYTD - May 2022**





# Budget Report

## Group Summary

For Fiscal: 2021-2022 Period Ending: 05/31/2022

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 110 - GENERAL</b>						
<b>Revenue</b>						
511 - PROPERTY TAX	886,300.00	886,300.00	5,180.93	937,057.09	50,757.09	5.73 %
512 - SALES TAX	4,667,000.00	4,667,000.00	346,531.05	3,310,233.24	-1,356,766.76	29.07 %
513 - USE TAX	420,000.00	420,000.00	48,147.48	287,664.40	-132,335.60	31.51 %
514 - FRANCHISE TAX	2,408,000.00	2,408,000.00	220,488.84	1,676,143.44	-731,856.56	30.39 %
519 - TAX - NON CATEGORIZED	250,000.00	320,000.00	20,899.61	213,538.64	-106,461.36	33.27 %
521 - INTERGOVEN - FED GRANT	18,890.00	18,890.00	0.00	65,848.36	46,958.36	248.59 %
522 - INTERGOVEN - STATE GRANT	10,000.00	10,000.00	0.00	17,257.16	7,257.16	72.57 %
523 - INTERGOVEN - LOCAL GRANT	11,700.00	12,900.00	0.00	1,200.00	-11,700.00	90.70 %
531 - LICENSES	102,800.00	102,800.00	44,604.93	54,048.86	-48,751.14	47.42 %
532 - PERMITS	125,390.00	125,390.00	6,176.85	96,253.87	-29,136.13	23.24 %
541 - FINES	267,300.00	267,300.00	24,817.89	136,724.99	-130,575.01	48.85 %
551 - SERVICE & MERCHANDISE	271,600.00	271,600.00	12,498.60	114,729.20	-156,870.80	57.76 %
555 - SERVICE & MERCHANDISE	847,470.00	847,470.00	0.00	423,735.00	-423,735.00	50.00 %
561 - ASSET SALES	6,000.00	6,000.00	0.00	7,300.00	1,300.00	21.67 %
571 - INTEREST INCOME	56,020.00	56,020.00	76.87	33,188.62	-22,831.38	40.76 %
591 - DONATION	18,900.00	18,900.00	0.00	21,075.00	2,175.00	11.51 %
599 - REVENUE - NON CATEGORIZED	35,000.00	35,000.00	5,772.35	15,402.28	-19,597.72	55.99 %
711 - OTHER FINANCING SOURCES	4,000.00	27,262.00	0.00	0.00	-27,262.00	100.00 %
<b>Revenue Total:</b>	<b>10,406,370.00</b>	<b>10,500,832.00</b>	<b>735,195.40</b>	<b>7,411,400.15</b>	<b>-3,089,431.85</b>	<b>29.42 %</b>
<b>Fund: 110 - GENERAL Total:</b>	<b>10,406,370.00</b>	<b>10,500,832.00</b>	<b>735,195.40</b>	<b>7,411,400.15</b>	<b>-3,089,431.85</b>	<b>29.42 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 210 - CAPITAL IMPROVEMENT TRAN</b>						
<b>Revenue</b>						
512 - SALES TAX	680,000.00	680,000.00	67,072.66	484,169.04	-195,830.96	28.80 %
551 - SERVICE & MERCHANDISE	86,000.00	86,000.00	8,227.46	58,575.43	-27,424.57	31.89 %
571 - INTEREST INCOME	5,000.00	5,000.00	0.00	7,234.67	2,234.67	44.69 %
711 - OTHER FINANCING SOURCES	151,300.00	151,300.00	0.00	0.00	-151,300.00	100.00 %
<b>Revenue Total:</b>	<b>922,300.00</b>	<b>922,300.00</b>	<b>75,300.12</b>	<b>549,979.14</b>	<b>-372,320.86</b>	<b>40.37 %</b>
<b>Fund: 210 - CAPITAL IMPROVEMENT TRAN Total:</b>	<b>922,300.00</b>	<b>922,300.00</b>	<b>75,300.12</b>	<b>549,979.14</b>	<b>-372,320.86</b>	<b>40.37 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 215 - CAPITAL IMPROVEMENT 1/2 C</b>						
<b>Revenue</b>						
512 - SALES TAX	1,800,000.00	1,800,000.00	135,868.83	1,304,508.95	-495,491.05	27.53 %
513 - USE TAX	200,000.00	200,000.00	24,078.25	143,859.15	-56,140.85	28.07 %
571 - INTEREST INCOME	3,500.00	3,500.00	0.00	8,320.11	4,820.11	137.72 %
<b>Revenue Total:</b>	<b>2,003,500.00</b>	<b>2,003,500.00</b>	<b>159,947.08</b>	<b>1,456,688.21</b>	<b>-546,811.79</b>	<b>27.29 %</b>
<b>Fund: 215 - CAPITAL IMPROVEMENT 1/2 C Total:</b>	<b>2,003,500.00</b>	<b>2,003,500.00</b>	<b>159,947.08</b>	<b>1,456,688.21</b>	<b>-546,811.79</b>	<b>27.29 %</b>



**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 225 - GENERAL OBLIGATION BONDS</b>						
<b>Revenue</b>						
511 - PROPERTY TAX	1,114,300.00	1,114,300.00	3,660.65	1,071,049.47	-43,250.53	3.88 %
571 - INTEREST INCOME	3,300.00	3,300.00	0.00	30,064.07	26,764.07	811.03 %
599 - REVENUE - NON CATEGORIZED	12,000,000.00	12,000,000.00	240,000.00	240,000.00	-11,760,000.00	98.00 %
<b>Revenue Total:</b>	<b>13,117,600.00</b>	<b>13,117,600.00</b>	<b>243,660.65</b>	<b>1,341,113.54</b>	<b>-11,776,486.46</b>	<b>89.78 %</b>
<b>Fund: 225 - GENERAL OBLIGATION BONDS Total:</b>	<b>13,117,600.00</b>	<b>13,117,600.00</b>	<b>243,660.65</b>	<b>1,341,113.54</b>	<b>-11,776,486.46</b>	<b>89.78 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 240 - AMERICAN RESCUE PLAN</b>						
<b>Revenue</b>						
521 - INTERGOVEN - FED GRANT	0.00	2,060,029.00	0.00	19,850.70	-2,040,178.30	99.04 %
571 - INTEREST INCOME	0.00	0.00	0.00	12,068.22	12,068.22	0.00 %
<b>Revenue Total:</b>	<b>0.00</b>	<b>2,060,029.00</b>	<b>0.00</b>	<b>31,918.92</b>	<b>-2,028,110.08</b>	<b>98.45 %</b>
<b>Fund: 240 - AMERICAN RESCUE PLAN Total:</b>	<b>0.00</b>	<b>2,060,029.00</b>	<b>0.00</b>	<b>31,918.92</b>	<b>-2,028,110.08</b>	<b>98.45 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 310 - DEBT SERVICE</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	0.00	0.00	0.00	8.40	8.40	0.00 %
711 - OTHER FINANCING SOURCES	2,757,010.00	2,757,010.00	0.00	1,778,140.59	-978,869.41	35.50 %
<b>Revenue Total:</b>	<b>2,757,010.00</b>	<b>2,757,010.00</b>	<b>0.00</b>	<b>1,778,148.99</b>	<b>-978,861.01</b>	<b>35.50 %</b>
<b>Fund: 310 - DEBT SERVICE Total:</b>	<b>2,757,010.00</b>	<b>2,757,010.00</b>	<b>0.00</b>	<b>1,778,148.99</b>	<b>-978,861.01</b>	<b>35.50 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 410 - NEIGHBORHOOD IMPROVEMENT</b>						
<b>Revenue</b>						
511 - PROPERTY TAX	59,500.00	59,500.00	0.00	54,082.80	-5,417.20	9.10 %
571 - INTEREST INCOME	0.00	0.00	0.00	1,442.56	1,442.56	0.00 %
711 - OTHER FINANCING SOURCES	100,620.00	100,620.00	0.00	0.00	-100,620.00	100.00 %
<b>Revenue Total:</b>	<b>160,120.00</b>	<b>160,120.00</b>	<b>0.00</b>	<b>55,525.36</b>	<b>-104,594.64</b>	<b>65.32 %</b>
<b>Fund: 410 - NEIGHBORHOOD IMPROVEMENT Total:</b>	<b>160,120.00</b>	<b>160,120.00</b>	<b>0.00</b>	<b>55,525.36</b>	<b>-104,594.64</b>	<b>65.32 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 430 - PARK &amp; RECREATION</b>						
<b>Revenue</b>						
511 - PROPERTY TAX	465,780.00	465,780.00	2,814.54	474,534.52	8,754.52	1.88 %
512 - SALES TAX	1,350,000.00	1,350,000.00	97,494.51	942,852.19	-407,147.81	30.16 %
513 - USE TAX	150,000.00	150,000.00	18,056.43	107,880.89	-42,119.11	28.08 %
551 - SERVICE & MERCHANDISE	862,890.50	862,890.50	102,388.84	357,193.35	-505,697.15	58.61 %
561 - ASSET SALES	200.00	200.00	0.00	0.00	-200.00	100.00 %
571 - INTEREST INCOME	15,960.00	15,960.00	0.00	12,638.02	-3,321.98	20.81 %
591 - DONATION	2,000.00	2,000.00	0.00	1,540.00	-460.00	23.00 %
599 - REVENUE - NON CATEGORIZED	2,500.00	2,500.00	13,362.00	26,960.00	24,460.00	978.40 %
<b>Revenue Total:</b>	<b>2,849,330.50</b>	<b>2,849,330.50</b>	<b>234,116.32</b>	<b>1,923,598.97</b>	<b>-925,731.53</b>	<b>32.49 %</b>
<b>Fund: 430 - PARK &amp; RECREATION Total:</b>	<b>2,849,330.50</b>	<b>2,849,330.50</b>	<b>234,116.32</b>	<b>1,923,598.97</b>	<b>-925,731.53</b>	<b>32.49 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 440 - TAX INCREMENTAL FINANCING</b>						
<b>Revenue</b>						
511 - PROPERTY TAX	140,600.00	140,600.00	0.00	145,525.26	4,925.26	3.50 %
512 - SALES TAX	9,500.00	9,500.00	0.00	0.00	-9,500.00	100.00 %
<b>Revenue Total:</b>	<b>150,100.00</b>	<b>150,100.00</b>	<b>0.00</b>	<b>145,525.26</b>	<b>-4,574.74</b>	<b>3.05 %</b>
<b>Fund: 440 - TAX INCREMENTAL FINANCING Total:</b>	<b>150,100.00</b>	<b>150,100.00</b>	<b>0.00</b>	<b>145,525.26</b>	<b>-4,574.74</b>	<b>3.05 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 610 - WATER POLLUTION CONTROL</b>						
<b>Revenue</b>						
532 - PERMITS	500.00	500.00	150.00	300.00	-200.00	40.00 %
551 - SERVICE & MERCHANDISE	4,784,600.00	5,139,600.00	437,544.87	3,412,018.66	-1,727,581.34	33.61 %
571 - INTEREST INCOME	287,540.00	287,540.00	16,378.94	144,033.51	-143,506.49	49.91 %
599 - REVENUE - NON CATEGORIZED	0.00	0.00	0.00	2,094.85	2,094.85	0.00 %
<b>Revenue Total:</b>	<b>5,072,640.00</b>	<b>5,427,640.00</b>	<b>454,073.81</b>	<b>3,558,447.02</b>	<b>-1,869,192.98</b>	<b>34.44 %</b>
<b>Fund: 610 - WATER POLLUTION CONTROL Total:</b>	<b>5,072,640.00</b>	<b>5,427,640.00</b>	<b>454,073.81</b>	<b>3,558,447.02</b>	<b>-1,869,192.98</b>	<b>34.44 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 710 - STEVENSON</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	920.00	920.00	0.00	580.58	-339.42	36.89 %
<b>Revenue Total:</b>	<b>920.00</b>	<b>920.00</b>	<b>0.00</b>	<b>580.58</b>	<b>-339.42</b>	<b>36.89 %</b>
<b>Fund: 710 - STEVENSON Total:</b>	<b>920.00</b>	<b>920.00</b>	<b>0.00</b>	<b>580.58</b>	<b>-339.42</b>	<b>36.89 %</b>



**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 720 - BROWN</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	270.00	270.00	0.00	166.45	-103.55	38.35 %
<b>Revenue Total:</b>	<b>270.00</b>	<b>270.00</b>	<b>0.00</b>	<b>166.45</b>	<b>-103.55</b>	<b>38.35 %</b>
<b>Fund: 720 - BROWN Total:</b>	<b>270.00</b>	<b>270.00</b>	<b>0.00</b>	<b>166.45</b>	<b>-103.55</b>	<b>38.35 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 730 - ANDERSON</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	190.00	190.00	0.00	121.21	-68.79	36.21 %
591 - DONATION	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<b>Revenue Total:</b>	<b>1,190.00</b>	<b>1,190.00</b>	<b>0.00</b>	<b>121.21</b>	<b>-1,068.79</b>	<b>89.81 %</b>
<b>Fund: 730 - ANDERSON Total:</b>	<b>1,190.00</b>	<b>1,190.00</b>	<b>0.00</b>	<b>121.21</b>	<b>-1,068.79</b>	<b>89.81 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 740 - CRISSEY</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	230.00	230.00	0.00	138.70	-91.30	39.70 %
<b>Revenue Total:</b>	<b>230.00</b>	<b>230.00</b>	<b>0.00</b>	<b>138.70</b>	<b>-91.30</b>	<b>39.70 %</b>
<b>Fund: 740 - CRISSEY Total:</b>	<b>230.00</b>	<b>230.00</b>	<b>0.00</b>	<b>138.70</b>	<b>-91.30</b>	<b>39.70 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 750 - TRICENTENNIAL</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	80.00	80.00	0.00	93.55	13.55	16.94 %
<b>Revenue Total:</b>	<b>80.00</b>	<b>80.00</b>	<b>0.00</b>	<b>93.55</b>	<b>13.55</b>	<b>16.94 %</b>
<b>Fund: 750 - TRICENTENNIAL Total:</b>	<b>80.00</b>	<b>80.00</b>	<b>0.00</b>	<b>93.55</b>	<b>13.55</b>	<b>16.94 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 810 - CHILDREN'S MEMORIAL</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	330.00	330.00	0.00	389.31	59.31	17.97 %
591 - DONATION	15,600.00	15,600.00	320.00	26,136.38	10,536.38	67.54 %
<b>Revenue Total:</b>	<b>15,930.00</b>	<b>15,930.00</b>	<b>320.00</b>	<b>26,525.69</b>	<b>10,595.69</b>	<b>66.51 %</b>
<b>Fund: 810 - CHILDREN'S MEMORIAL Total:</b>	<b>15,930.00</b>	<b>15,930.00</b>	<b>320.00</b>	<b>26,525.69</b>	<b>10,595.69</b>	<b>66.51 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 820 - ARTS COMMISSION</b>						
<b>Revenue</b>						
551 - SERVICE & MERCHANDISE	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
571 - INTEREST INCOME	0.00	0.00	0.00	116.75	116.75	0.00 %
591 - DONATION	500.00	500.00	0.00	0.00	-500.00	100.00 %
<b>Revenue Total:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>116.75</b>	<b>-1,383.25</b>	<b>92.22 %</b>
<b>Fund: 820 - ARTS COMMISSION Total:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>116.75</b>	<b>-1,383.25</b>	<b>92.22 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 825 - PUBLIC ARTS FUND</b>						
<b>Revenue</b>						
571 - INTEREST INCOME	20.00	20.00	0.00	4.53	-15.47	77.35 %
<b>Revenue Total:</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	<b>4.53</b>	<b>-15.47</b>	<b>77.35 %</b>
<b>Fund: 825 - PUBLIC ARTS FUND Total:</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	<b>4.53</b>	<b>-15.47</b>	<b>77.35 %</b>

**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 830 - WCVB TOURISM BUREAU</b>						
<b>Revenue</b>						
519 - TAX - NON CATEGORIZED	250,000.00	320,000.00	20,889.61	213,528.64	-106,471.36	33.27 %
522 - INTERGOVEN - STATE GRANT	25,000.00	70,000.00	0.00	22,346.21	-47,653.79	68.08 %
551 - SERVICE & MERCHANDISE	0.00	22,800.00	0.00	10,000.00	-12,800.00	56.14 %
571 - INTEREST INCOME	4,600.00	4,600.00	397.90	3,282.07	-1,317.93	28.65 %
599 - REVENUE - NON CATEGORIZED	0.00	0.00	0.00	250.00	250.00	0.00 %
<b>Revenue Total:</b>	<b>279,600.00</b>	<b>417,400.00</b>	<b>21,287.51</b>	<b>249,406.92</b>	<b>-167,993.08</b>	<b>40.25 %</b>
<b>Fund: 830 - WCVB TOURISM BUREAU Total:</b>	<b>279,600.00</b>	<b>417,400.00</b>	<b>21,287.51</b>	<b>249,406.92</b>	<b>-167,993.08</b>	<b>40.25 %</b>



**Budget Report**

**For Fiscal: 2021-2022 Period Ending: 05/31/2022**

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 900 - SELF INSURED</b>						
<b>Revenue</b>						
500 - PREMIUMS	1,334,040.00	1,334,040.00	106,003.06	811,697.71	-522,342.29	39.15 %
571 - INTEREST INCOME	7,000.00	7,000.00	0.00	4,509.76	-2,490.24	35.57 %
<b>Revenue Total:</b>	<b>1,341,040.00</b>	<b>1,341,040.00</b>	<b>106,003.06</b>	<b>816,207.47</b>	<b>-524,832.53</b>	<b>39.14 %</b>
<b>Fund: 900 - SELF INSURED Total:</b>	<b>1,341,040.00</b>	<b>1,341,040.00</b>	<b>106,003.06</b>	<b>816,207.47</b>	<b>-524,832.53</b>	<b>39.14 %</b>
<b>Report Total:</b>	<b>39,079,750.50</b>	<b>41,727,041.50</b>	<b>2,029,903.95</b>	<b>19,345,707.41</b>	<b>-22,381,334.09</b>	<b>53.64 %</b>

## Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
110 - GENERAL	10,406,370.00	10,500,832.00	735,195.40	7,411,400.15	-3,089,431.85	29.42 %
210 - CAPITAL IMPROVEMENT TRAN	922,300.00	922,300.00	75,300.12	549,979.14	-372,320.86	40.37 %
215 - CAPITAL IMPROVEMENT 1/2 C	2,003,500.00	2,003,500.00	159,947.08	1,456,688.21	-546,811.79	27.29 %
225 - GENERAL OBLIGATION BONDS	13,117,600.00	13,117,600.00	243,660.65	1,341,113.54	-11,776,486.46	89.78 %
240 - AMERICAN RESCUE PLAN	0.00	2,060,029.00	0.00	31,918.92	-2,028,110.08	98.45 %
310 - DEBT SERVICE	2,757,010.00	2,757,010.00	0.00	1,778,148.99	-978,861.01	35.50 %
410 - NEIGHBORHOOD IMPROVEME	160,120.00	160,120.00	0.00	55,525.36	-104,594.64	65.32 %
430 - PARK & RECREATION	2,849,330.50	2,849,330.50	234,116.32	1,923,598.97	-925,731.53	32.49 %
440 - TAX INCREMENTAL FINANCINC	150,100.00	150,100.00	0.00	145,525.26	-4,574.74	3.05 %
610 - WATER POLLUTION CONTROL	5,072,640.00	5,427,640.00	454,073.81	3,558,447.02	-1,869,192.98	34.44 %
710 - STEVENSON	920.00	920.00	0.00	580.58	-339.42	36.89 %
720 - BROWN	270.00	270.00	0.00	166.45	-103.55	38.35 %
730 - ANDERSON	1,190.00	1,190.00	0.00	121.21	-1,068.79	89.81 %
740 - CRISSEY	230.00	230.00	0.00	138.70	-91.30	39.70 %
750 - TRICENTENNIAL	80.00	80.00	0.00	93.55	13.55	16.94 %
810 - CHILDREN'S MEMORIAL	15,930.00	15,930.00	320.00	26,525.69	10,595.69	66.51 %
820 - ARTS COMMISSION	1,500.00	1,500.00	0.00	116.75	-1,383.25	92.22 %
825 - PUBLIC ARTS FUND	20.00	20.00	0.00	4.53	-15.47	77.35 %
830 - WCVB TOURISM BUREAU	279,600.00	417,400.00	21,287.51	249,406.92	-167,993.08	40.25 %
900 - SELF INSURED	1,341,040.00	1,341,040.00	106,003.06	816,207.47	-524,832.53	39.14 %
<b>Report Total:</b>	<b>39,079,750.50</b>	<b>41,727,041.50</b>	<b>2,029,903.95</b>	<b>19,345,707.41</b>	<b>-22,381,334.09</b>	<b>53.64 %</b>