



Finance Director
636-537-4726

M E M O

DATE: June 18, 2019
TO: Mike Geisel, City Administrator
FROM: Chris DesPlanques, Finance Director *C.D.P.*
RE: Financial Update

The following is a brief update of City finances through June 18, 2019.

These statements are being prepared on a cash basis.

Pooled Sales Tax collections for the General Fund for the year are \$3,377,726, which is down 2.96% when compared with collections at this same time last year. This is likely due to the collections of 2017 backlog of tax processing, being collected in 2018. You may recall the erratic and inconsistent sales tax receipts we experienced throughout 2018. As an example the February 2018 collections were 62% greater (\$259,742) than February 2017. 2019 collections have followed a more normal collection pattern. The Pooled Sales Tax receipts received in June exceeded the 2018 value by 9% or **In the end, budget wise, Pooled Sales Tax Revenues are ahead of the 2019 budget expectations by 1.5% (\$55k) on the cash basis to date, based upon 5 year average collections.** We continue to remind you that individual monthly receipts are significantly affected by the actual reporting practices of retailers and this impacts the monthly values in such a way that we discourage drawing conclusions from any individual month.

Public Safety receipts (Prop P) of \$1,313,424 and now exceed year to date budget expectations by 16.7% (on the cash basis). The revenue exceeding budget in this department, indirectly benefits the General Fund, in this case decreasing transfers by \$187k. In effect, the positive performance of the public safety sales tax reduces the general fund expenditures by the same value, \$187,000 through this period.

In combination, due to the Pooled Sales tax and Prop P revenues, the general fund sales tax revenue is \$242,000 AHEAD of budget.

Capital and Parks Sales tax collections thus far in 2019 totaled \$2,835,685 and \$3,336,099, respectively. The 2019 revenues are slightly behind the 2018 revenues, 1.86% for the same period (\$53k and \$63k respectively). These revenues are underperforming this year's budget by \$140k (Capital) and \$165k (Parks). While Capital and Parks sales tax collections were down for the prior three monthly period, they rebounded in June, 5% ahead of the receipts from June 2018. That being said, they have underperformed the 2019 budget by 2% for the year, However, the collections are more

consistently down than pooled collections, and have underperformed the budget each month of the prior months. This current month represents a positive development as collections exceeded the budgeted collections for this month. As a reminder Parks and Capital Sales taxes are generated on Chesterfield businesses and the Chesterfield Mall is the primary driver for this consistently underperforming revenues. Strong collections in the summer months can still bring revenue estimate back in line, but for Parks and Capital, it may be time to evaluate some expenditure reductions, or reserve balances could be impacted.

As additional information, although not a city function, the Chesterfield Valley TDD receipts are reportedly up 1.6% from the same period in 2018. This provides a comparison of the Chesterfield Valley revenues separated from the total economic activity of the entire City of Chesterfield which is represented by the revenues generated by the Capital and Parks sales tax. Clearly the Valley is outperforming the remainder of the City, which is somewhat expected due to the continuing decline of Chesterfield Mall businesses.

Also, for comparison purposes, the receipts of the North Outer Forty TDD, which includes the former Prestige Outlets and Top Golf Properties, are up \$13,020 or 39.8% year to date. This includes the lease terminations within the outlet mall occurring in conjunction with the Staenberg groups advancement of “The District” development.

Expenditures in all departments are in line with expectations, when seasonality is considered. Transfers in the Capital Fund are at 100%, as the debt service transfer for the year is now completed.

Also a few notes of interest that should accompany any analysis of the City’s revenues:

- 1) The 2019 budget was more than \$1.5 in the black, which allowed the City to direct roughly \$2 million toward accelerated debt pre-payment in General and Parks Funds. Know that the expenditure portion of the budget has been significantly reduced over the previous several years, resulting in a current budget where revenues significantly exceed expenditures.
- 2) The final debt payment for the Street Reconstruction Bonds was made in 2019 and there is no additional debt in the Capital Fund going forward. This provides for the desired level of revenues in the Capital Projects fund to fully fund the City’s normal annual street reconstruction program.
- 3) The City’s debt on the General Fund is to be retired in 2022. There was already pre-payments to fully offset the final debt service payment in 2022, such that the last debt service payment was to occur in 2021. However, with the additional \$1 million pre-payment included in the 2019 budget, the debt service payments for 2020 and 2021 will be substantially reduced.

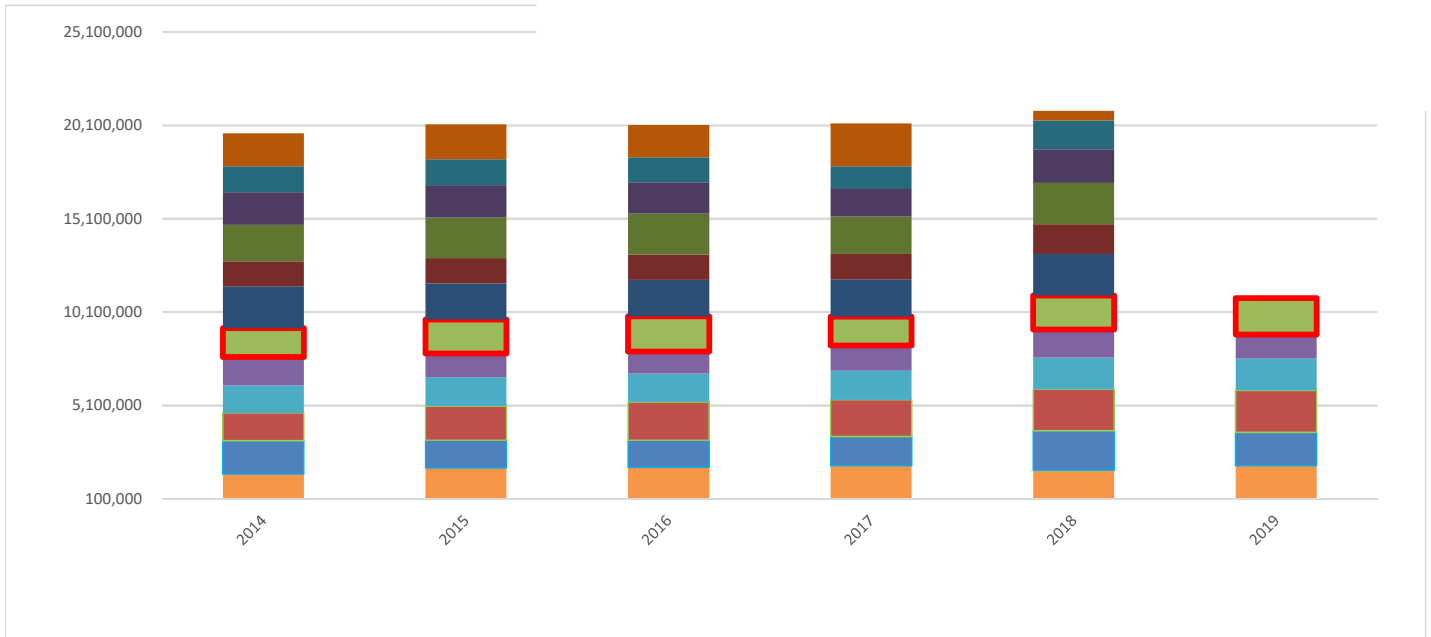
The following schedules are attached for your convenience and reference:

- Fund Statements – General, Public Safety, Parks and Capital
- Revenue charts

I have prepared a short comment for each of the revenue areas, after the graphs, which should aid in interpreting each area.

**City of Chesterfield
Sales Tax Totals
FY's 2014-2019**

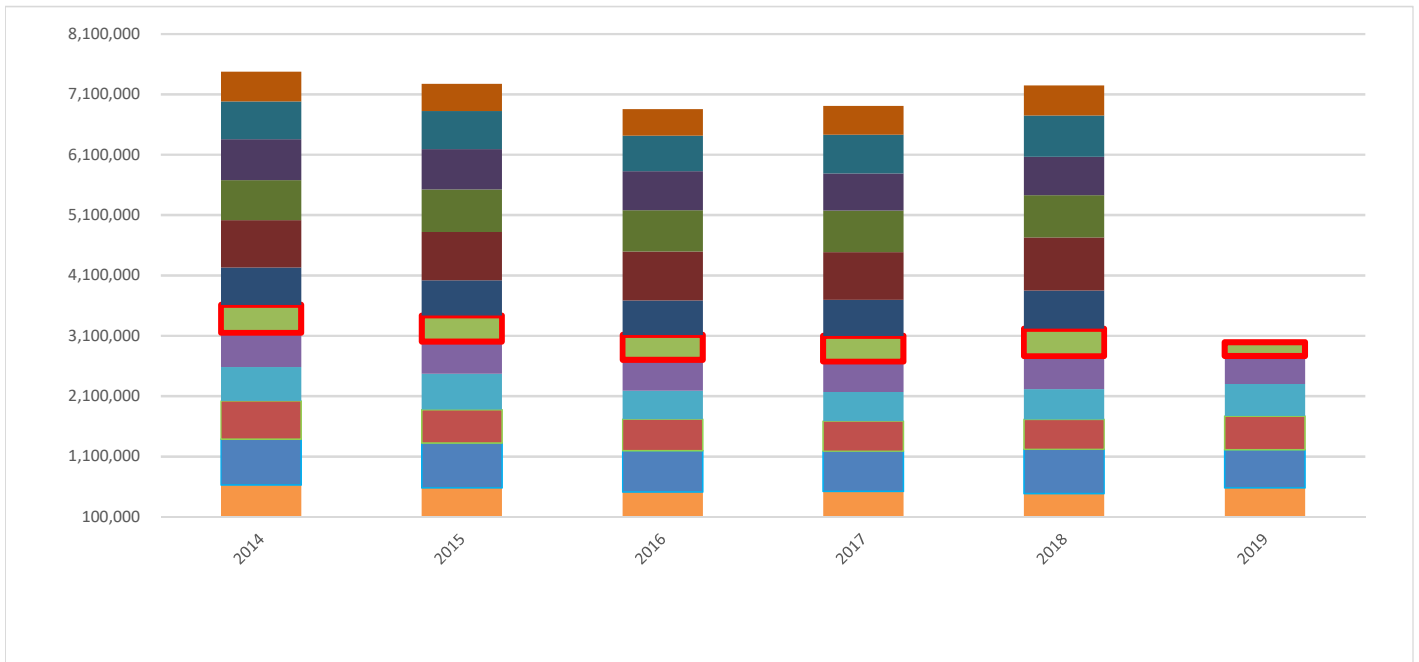
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	1,433,586	1,749,571	1,794,234	1,874,040	1,642,893	-12.33%	1,877,663	14.29%
February	1,784,523	1,497,841	1,449,113	1,573,708	2,111,792	34.19%	1,789,190	-15.28%
March	1,481,111	1,827,814	2,050,813	1,958,276	2,218,119	13.27%	2,247,718	1.33%
April	1,483,364	1,541,689	1,514,083	1,565,913	1,706,183	8.96%	1,693,494	-0.74%
May	1,517,176	1,271,301	1,185,921	1,348,555	1,488,650	10.39%	1,298,400	-12.78%
June	1,543,660	1,811,712	1,892,299	1,532,820	1,823,206	18.94%	1,956,468	7.31%
July	2,246,332	1,936,080	1,944,636	2,018,137	2,218,669	9.94%	-	-100.00%
August	1,345,950	1,360,366	1,363,481	1,356,439	1,611,136	18.78%	-	-100.00%
September	1,949,100	2,177,495	2,182,287	1,997,968	2,208,999	10.56%	-	-100.00%
October	1,735,133	1,724,367	1,687,609	1,463,498	1,789,400	22.27%	-	-100.00%
November	1,398,597	1,389,287	1,337,269	1,222,073	1,545,432	26.46%	-	-100.00%
December	1,758,821	1,869,415	1,722,065	2,300,456	1,906,113	-17.14%	-	-100.00%
Total	19,677,353	20,156,937	20,123,809	20,211,883	22,270,590	10.19%	10,862,933	-1.16%



In Total Chesterfield is down \$127,909(1.16%) compared with prior year collections (which were usually large at this point in the year); and 63,729 under budget (0.58%)

**General Fund
Utility Tax Totals
FY's 2013-2018**

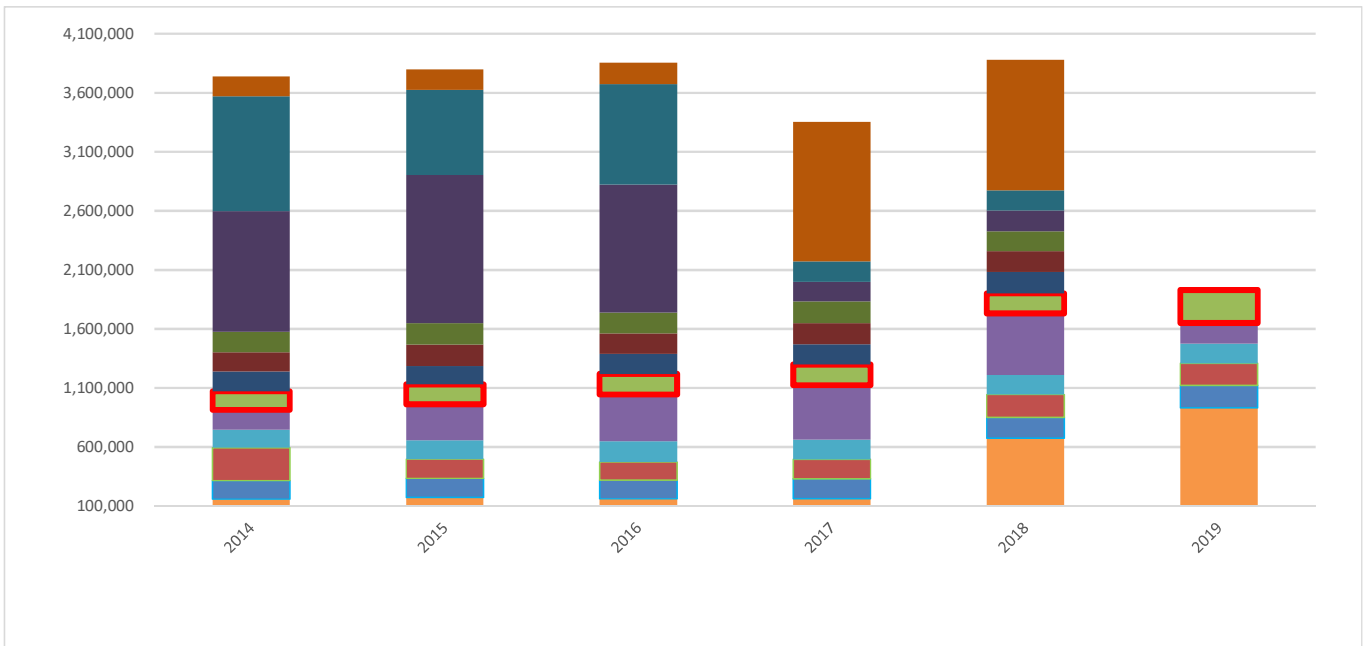
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	630,114	579,994	514,106	521,632	486,659	-6.70%	581,674	19.52%
February	757,996	742,539	682,996	668,292	734,230	9.87%	630,924	-14.07%
March	633,638	551,568	520,282	497,101	494,075	-0.61%	558,710	13.08%
April	565,766	598,362	472,947	484,173	501,981	3.68%	533,985	6.38%
May	564,263	532,194	512,388	502,778	547,237	8.84%	460,414	-15.87%
June	461,196	431,859	413,842	425,601	454,745	6.85%	228,875	-49.67%
July	619,793	583,155	570,540	595,868	632,980	6.23%	-	-100.00%
August	786,589	797,019	807,590	789,787	876,693	11.00%	-	-100.00%
September	657,761	711,357	684,741	691,136	700,677	1.38%	-	-100.00%
October	683,501	668,096	649,251	615,581	636,630	3.42%	-	-100.00%
November	624,412	627,675	592,050	640,303	686,414	7.20%	-	-100.00%
December	494,564	450,455	433,528	477,108	492,506	3.23%	-	-100.00%
Total	7,479,593	7,274,271	6,854,261	6,909,359	7,244,826	4.86%	2,994,582	-6.97%



Utility Taxes are within 34,000 of budget (0.1%) halfway through the month, but all collections are not complete for the month, there is approximately 80,000 in collections expected for the rest of the month in telephone taxes, another 30-40,000 in water, and 20-40,000 in gas taxes.

**General Fund
Intergovernmental Tax Totals
FY's 2013-2018**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	159,299	171,490	160,142	163,017	674,997	314.06%	932,251	38.11%
February	156,374	164,142	159,355	167,303	176,789	5.67%	189,673	7.29%
March	278,240	160,505	154,022	164,498	193,398	17.57%	185,172	-4.25%
April	152,281	160,448	175,932	167,767	163,430	-2.59%	166,182	1.68%
May	167,525	305,927	395,070	461,483	523,306	13.40%	176,443	-66.28%
June	157,492	166,546	174,688	173,343	169,799	-2.04%	279,617	64.68%
July	168,970	156,692	169,132	173,190	179,468	3.62%	-	-100.00%
August	160,597	180,881	174,196	178,706	177,586	-0.63%	-	-100.00%
September	174,126	181,666	177,357	182,568	166,921	-8.57%	-	-100.00%
October	1,024,040	1,256,552	1,081,667	167,224	176,147	5.34%	-	-100.00%
November	970,661	720,933	853,656	170,766	172,585	1.07%	-	-100.00%
December	169,572	172,502	179,166	1,183,478	1,106,340	-6.52%	-	-100.00%
Total	3,739,177	3,798,286	3,854,381	3,353,344	3,880,766	15.73%	1,929,338	1.45%



Intergovernmental taxes are 546,000 over budget without many of this months remittances still left to receive.

Still outstanding for the month of June are Motor Fuel Tax (90-100,000), motor vehicle sale tax (60,000) and cigarette tax (9,000)

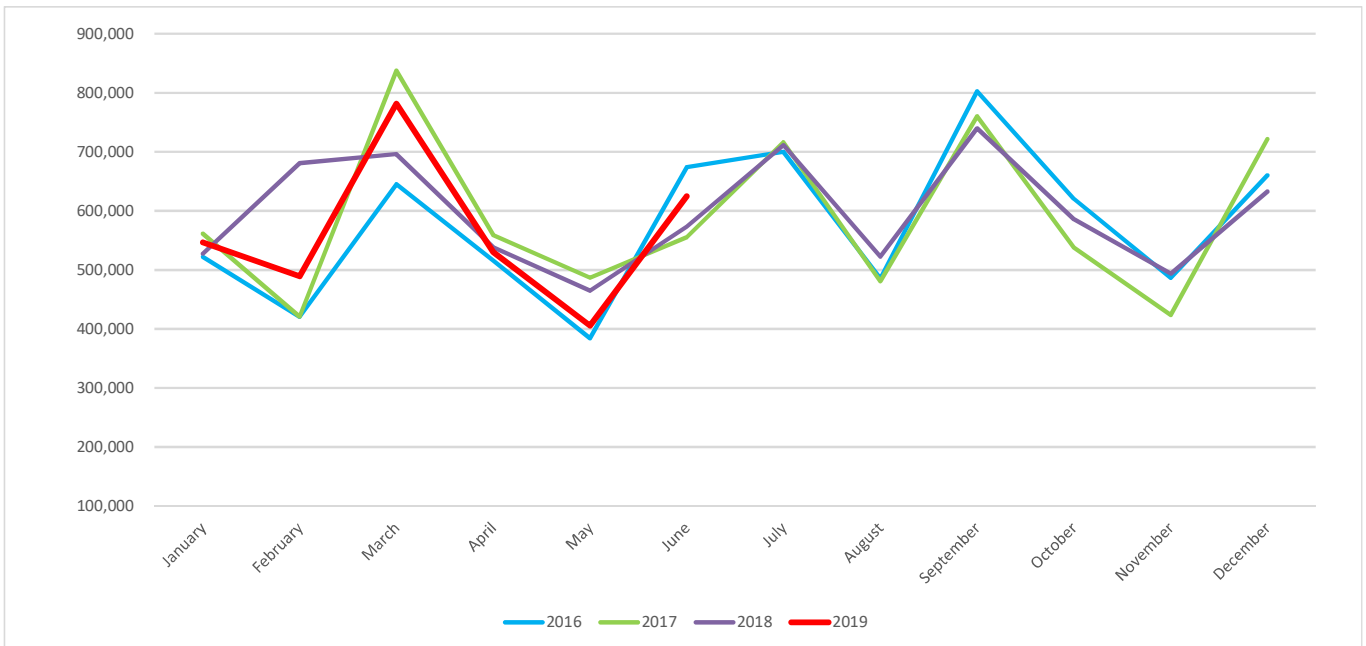
The primary driver in this is County Road and Bridge taxes that are large at this point, but can be expected to be slower throughout the year.

City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
General Fund
FY2019
Month Ended June 15, 2019

	<u>2019 Budget</u>	<u>2019 YTD Actual</u>	<u>2019 Actual As % of Budget</u>	<u>2018 Actual</u>
<u>General Fund Revenues:</u>				
Sales Taxes	\$ 7,177,000	\$ 3,377,726	47.1%	\$ 6,956,311
Utility Taxes:				
Gas, Water, and Electricity Taxes	5,416,000	2,589,789	47.8%	5,387,559
Telephone Taxes	1,166,000	589,207	50.5%	1,474,229
Licenses and permits	1,586,470	407,856	25.7%	1,600,329
Intergovernmental				
Taxes	3,891,000	1,929,338	49.6%	3,862,480
Grants	-	-	0.0%	428,437
Charges for services	81,250	75,508	92.9%	162,835
Court fines and forfeitures	692,556	366,765	53.0%	838,000
Other Revenues	465,690	199,390	42.8%	1,143,421
Total Revenues	<u>20,475,966</u>	<u>9,535,579</u>	<u>46.6%</u>	<u>21,853,601</u>
<u>General Fund Expenditures:</u>				
Executive & Legislative	73,525	34,861	47.4%	70,778
Administration	2,438,970	992,220	40.7%	1,978,939
Central Services	1,129,448	300,356	26.6%	1,271,712
Public Services	7,265,167	2,835,888	39.0%	6,222,091
Capital items for all dept.	264,351	92,519	35.0%	428,273
Total Expenditures	<u>11,171,461</u>	<u>4,255,844</u>	<u>38.1%</u>	<u>9,971,793</u>
Transfers In	-	-	0.0%	4,715,855
Transfers Out	<u>(8,293,011)</u>	<u>(5,648,951.72)</u>	<u>68.1%</u>	<u>4,715,855</u>

**General Fund
Sales Tax
FY's 2014-2019**

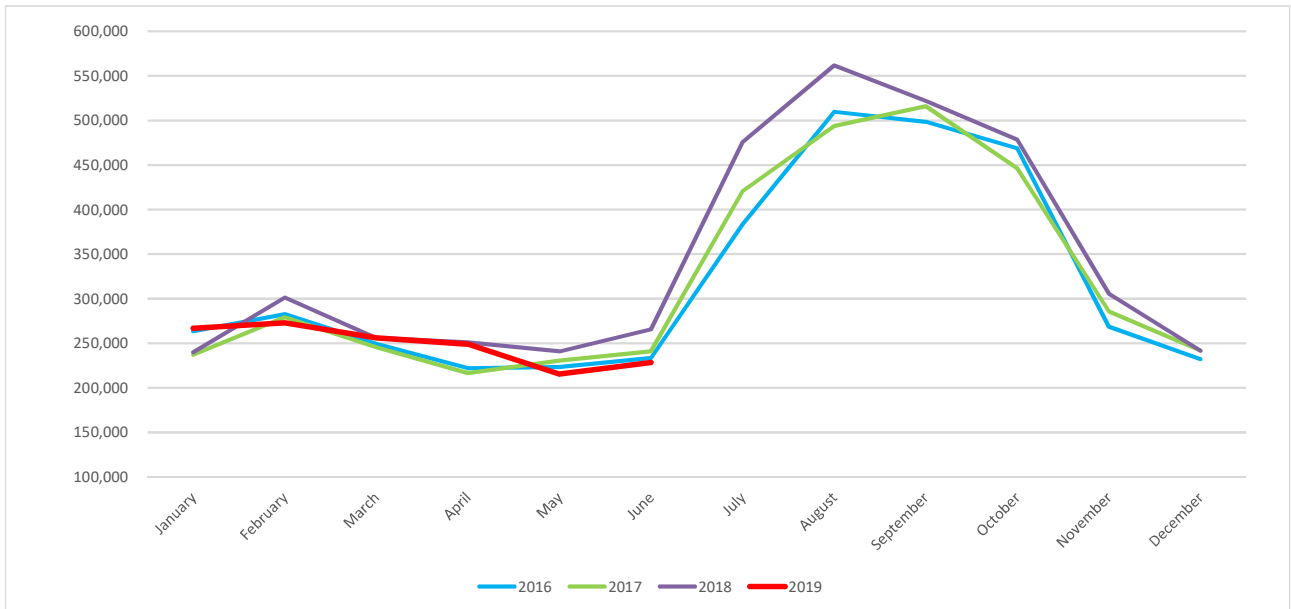
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	420,243	533,506	521,946	561,167	527,666	-5.97%	546,623	3.59%
February	546,068	399,476	420,419	420,980	680,722	61.70%	489,247	-28.13%
March	473,637	560,648	645,098	837,570	696,023	-16.90%	781,521	12.28%
April	502,110	543,960	515,679	559,042	538,378	-3.70%	530,052	-1.55%
May	528,831	435,001	384,153	486,840	464,664	-4.56%	405,484	-12.74%
June	538,708	630,847	674,131	555,331	573,231	3.22%	624,799	9.00%
July	795,618	665,425	700,054	716,153	711,126	-0.70%		-100.00%
August	523,829	530,264	485,475	480,756	522,633	8.71%		-100.00%
September	700,614	796,405	802,513	760,229	739,637	-2.71%		-100.00%
October	628,893	649,477	620,414	537,883	585,894	8.93%		-100.00%
November	509,280	513,967	486,407	423,338	493,373	16.54%		-100.00%
December	662,348	710,246	660,240	721,667	632,910	-12.30%		-100.00%
Total	6,830,178	6,969,220	6,916,529	7,060,957	7,166,257	1.49%	3,377,726	-2.96%



Note: The City receives sales tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Electric
FY's 2014-2019**

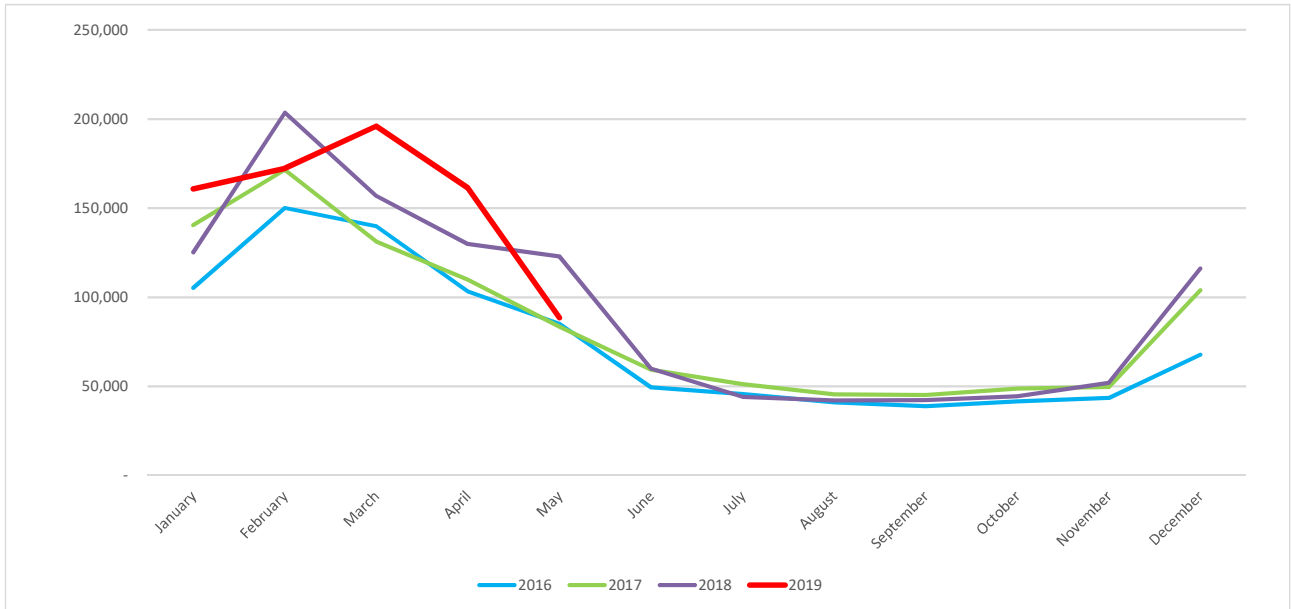
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	257,922	260,745	263,384	237,016	239,982	1.25%	266,881	11.21%
February	278,530	291,066	282,781	279,236	301,329	7.91%	273,017	-9.40%
March	267,580	241,347	249,342	245,627	255,911	4.19%	255,832	-0.03%
April	244,575	259,487	222,079	216,575	250,957	15.88%	248,955	-0.80%
May	220,700	228,253	223,259	230,454	240,779	4.48%	215,335	-10.57%
June	233,668	244,954	233,277	241,186	265,501	10.08%	228,520	-13.93%
July	411,622	398,980	383,590	420,642	475,558	13.06%		-100.00%
August	467,991	500,564	509,782	493,852	561,716	13.74%		-100.00%
September	440,412	526,587	498,584	516,119	521,837	1.11%		-100.00%
October	480,314	476,134	468,866	446,520	478,362	7.13%		-100.00%
November	259,060	278,693	268,662	285,617	305,739	7.05%		-100.00%
December	236,793	236,670	232,147	241,846	241,689	4.11%		-100.00%
Total	3,799,167	3,943,481	3,835,754	3,854,691	4,139,360	7.39%	1,488,540	-4.24%



Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Gas
FY's 2014-2019**

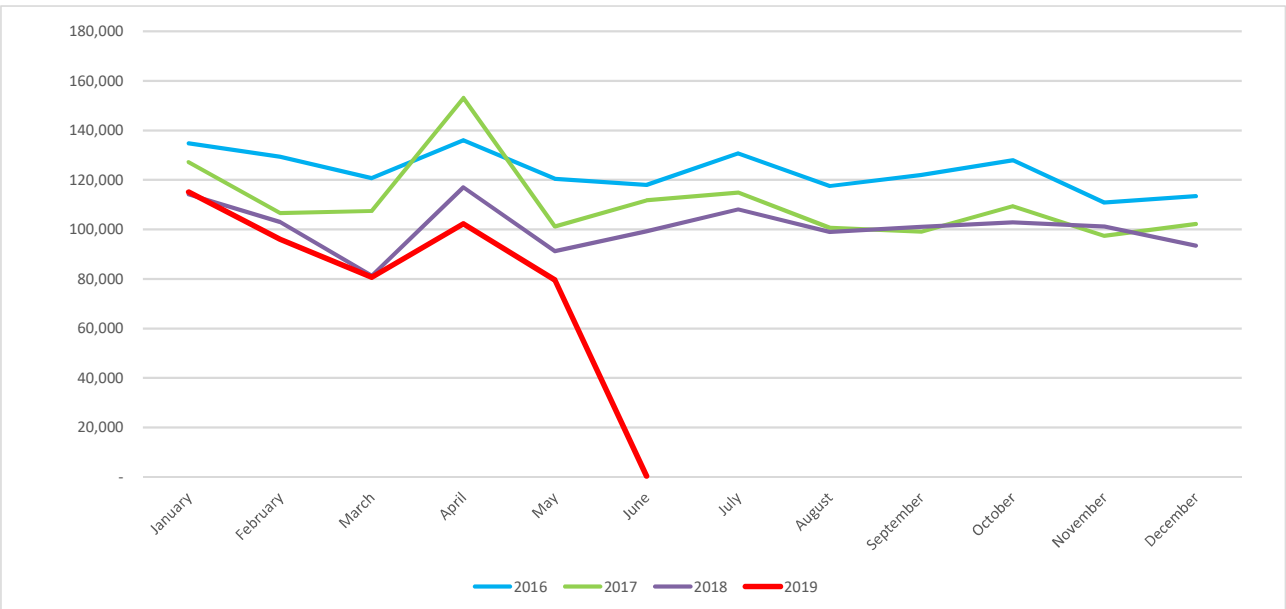
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	197,001	158,047	105,205	140,475	125,137	-10.92%	160,825	28.52%
February	197,001	200,623	150,107	171,528	203,609	18.70%	172,406	-15.33%
March	202,450	174,909	139,881	131,257	156,894	19.53%	196,016	24.94%
April	158,267	165,974	103,209	109,971	129,827	18.06%	161,328	24.26%
May	113,673	92,475	85,140	83,578	122,955	47.11%	88,467	-28.05%
June	63,725	55,999	49,395	59,383	59,958	0.97%		-100.00%
July	50,650	49,340	45,735	51,352	44,063	-14.19%		-100.00%
August	45,725	46,031	41,067	45,505	42,183	-7.30%		-100.00%
September	44,743	42,093	38,807	45,083	42,262	-6.26%		-100.00%
October	46,726	44,993	41,515	48,858	44,528	-8.86%		-100.00%
November	55,412	51,278	43,438	49,561	52,095	5.11%		-100.00%
December	109,908	79,105	67,785	103,950	116,070	11.66%		-100.00%
Total	1,285,281	1,160,869	911,283	1,040,501	1,139,582	9.52%	779,042	5.50%



Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Telephone
FY's 2014-2019**

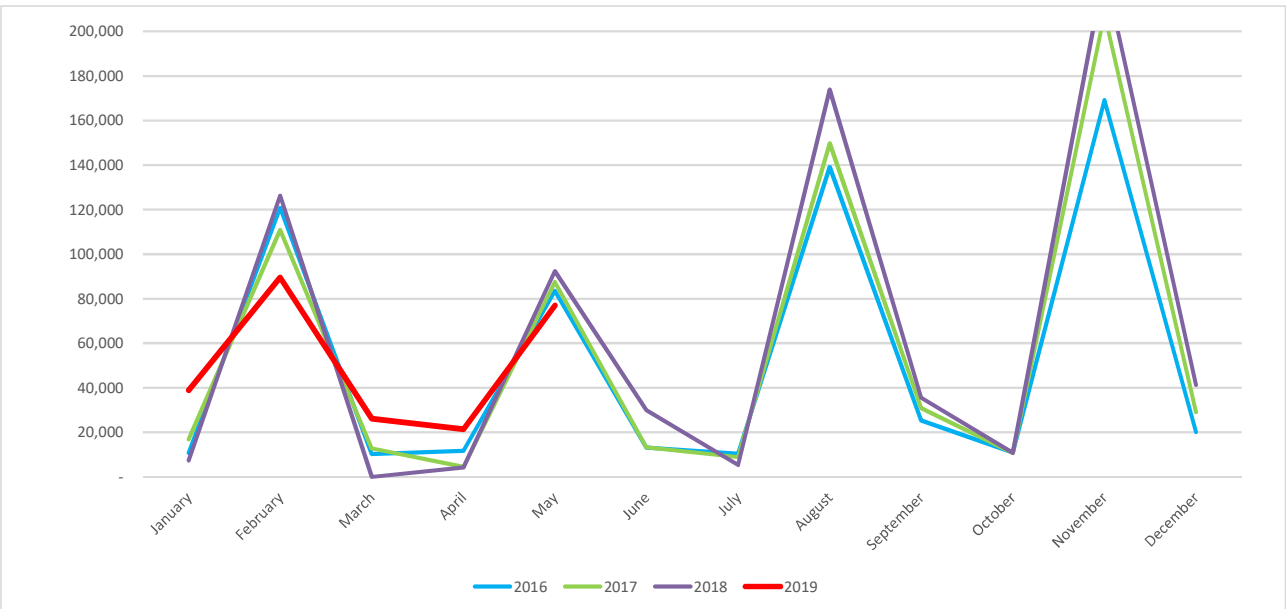
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	170,588	156,170	134,771	127,188	114,129	-10.27%	115,103	0.85%
February	185,040	144,423	129,341	106,627	103,008	-3.39%	95,992	-6.81%
March	139,468	125,314	120,765	107,442	81,270	-24.36%	80,715	-0.68%
April	157,109	167,070	136,019	153,118	117,001	-23.59%	102,300	-12.56%
May	144,244	123,318	120,491	101,215	91,179	-9.91%	79,639	-12.66%
June	152,598	127,692	117,984	111,726	99,234	-11.18%	355	-99.64%
July	152,002	128,170	130,722	114,941	108,036	-6.01%		-100.00%
August	149,803	133,366	117,551	100,694	98,992	-1.69%		-100.00%
September	144,966	122,220	121,972	99,040	101,037	2.02%		-100.00%
October	147,881	136,839	127,914	109,400	102,923	-5.92%		-100.00%
November	139,000	127,707	110,849	97,394	101,216	3.92%		-100.00%
December	123,665	115,284	113,433	102,148	93,396	-8.57%		-100.00%
Total	1,806,364	1,607,573	1,481,811	1,330,933	1,211,420	-8.98%	474,104	-6.41%



This graph does not include telephone settlement payments.
 Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Water
FY's 2014-2019**

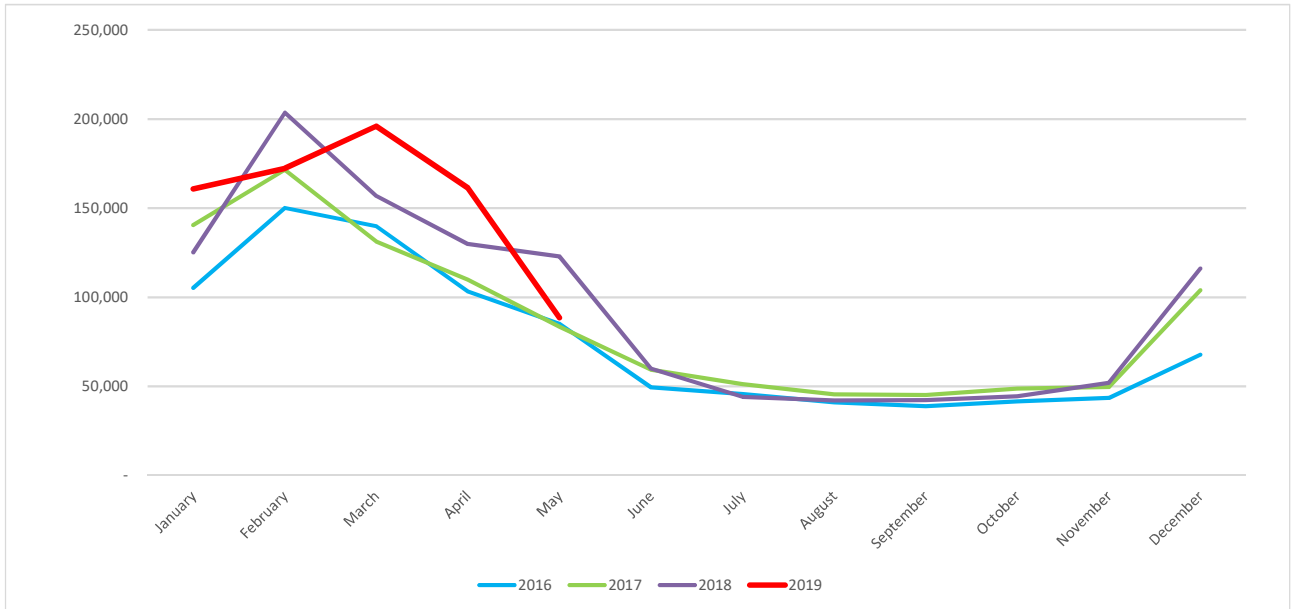
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2017 to 2019
January	4,603	5,032	10,747	16,953	7,411	-56.29%	38,865	424.43%
February	97,425	106,428	120,767	110,900	126,284	13.87%	89,510	-29.12%
March	24,140	9,998	10,294	12,775	-	-100.00%	26,147	0.00%
April	5,815	5,832	11,640	4,508	4,196	-6.94%	21,402	410.07%
May	85,646	88,147	83,498	87,531	92,323	5.47%	76,974	-16.63%
June	11,205	3,214	13,187	13,307	30,053	125.84%	-	-100.00%
July	5,519	6,664	10,493	8,933	5,323	-40.41%	-	-100.00%
August	123,069	117,058	139,190	149,736	173,803	16.07%	-	-100.00%
September	27,640	20,456	25,378	30,894	35,542	15.04%	-	-100.00%
October	8,580	10,129	10,955	10,802	10,817	0.14%	-	-100.00%
November	170,941	169,997	169,101	207,731	227,364	9.45%	-	-100.00%
December	24,198	19,395	20,163	29,163	41,350	41.79%	-	-100.00%
Total	588,782	562,349	625,413	683,234	754,464	10.43%	252,898	9.85%



Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Gas
FY's 2014-2019**

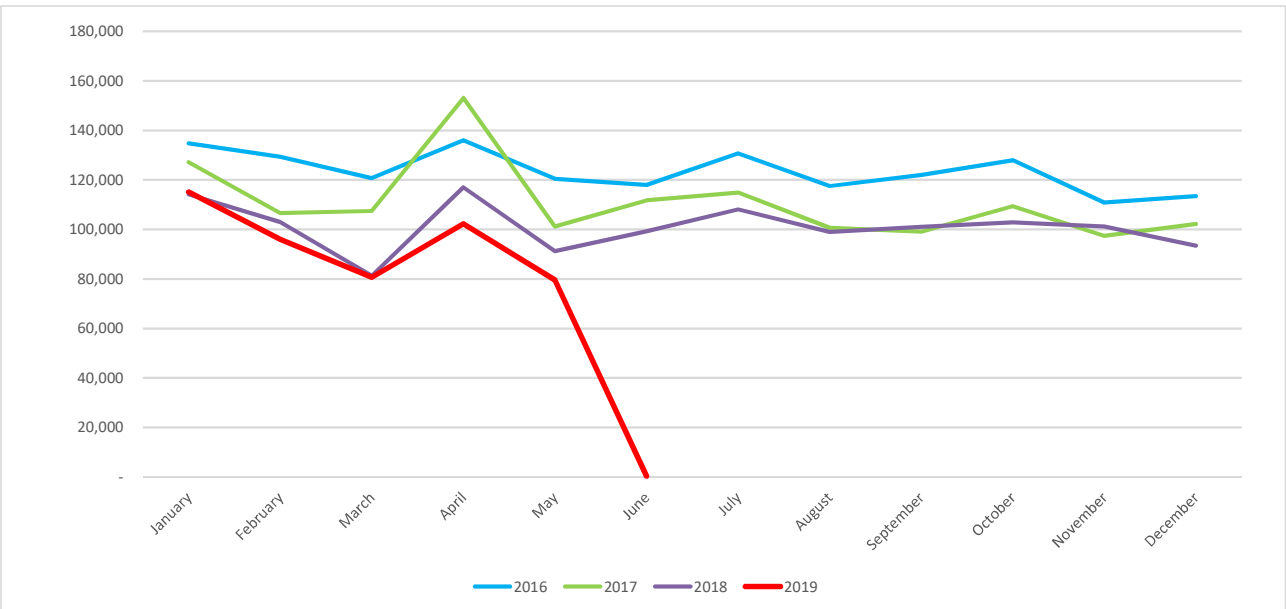
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January	197,001	158,047	105,205	140,475	125,137	-10.92%	160,825	28.52%
February	197,001	200,623	150,107	171,528	203,609	18.70%	172,406	-15.33%
March	202,450	174,909	139,881	131,257	156,894	19.53%	196,016	24.94%
April	158,267	165,974	103,209	109,971	129,827	18.06%	161,328	24.26%
May	113,673	92,475	85,140	83,578	122,955	47.11%	88,467	-28.05%
June	63,725	55,999	49,395	59,383	59,958	0.97%		-100.00%
July	50,650	49,340	45,735	51,352	44,063	-14.19%		-100.00%
August	45,725	46,031	41,067	45,505	42,183	-7.30%		-100.00%
September	44,743	42,093	38,807	45,083	42,262	-6.26%		-100.00%
October	46,726	44,993	41,515	48,858	44,528	-8.86%		-100.00%
November	55,412	51,278	43,438	49,561	52,095	5.11%		-100.00%
December	109,908	79,105	67,785	103,950	116,070	11.66%		-100.00%
Total	1,285,281	1,160,869	911,283	1,040,501	1,139,582	9.52%	779,042	5.50%



Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Telephone
FY's 2014-2019**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	170,588	156,170	134,771	127,188	114,129	-10.27%	115,103	0.85%
February	185,040	144,423	129,341	106,627	103,008	-3.39%	95,992	-6.81%
March	139,468	125,314	120,765	107,442	81,270	-24.36%	80,715	-0.68%
April	157,109	167,070	136,019	153,118	117,001	-23.59%	102,300	-12.56%
May	144,244	123,318	120,491	101,215	91,179	-9.91%	79,639	-12.66%
June	152,598	127,692	117,984	111,726	99,234	-11.18%	355	-99.64%
July	152,002	128,170	130,722	114,941	108,036	-6.01%		-100.00%
August	149,803	133,366	117,551	100,694	98,992	-1.69%		-100.00%
September	144,966	122,220	121,972	99,040	101,037	2.02%		-100.00%
October	147,881	136,839	127,914	109,400	102,923	-5.92%		-100.00%
November	139,000	127,707	110,849	97,394	101,216	3.92%		-100.00%
December	123,665	115,284	113,433	102,148	93,396	-8.57%		-100.00%
Total	1,806,364	1,607,573	1,481,811	1,330,933	1,211,420	-8.98%	474,104	-6.41%

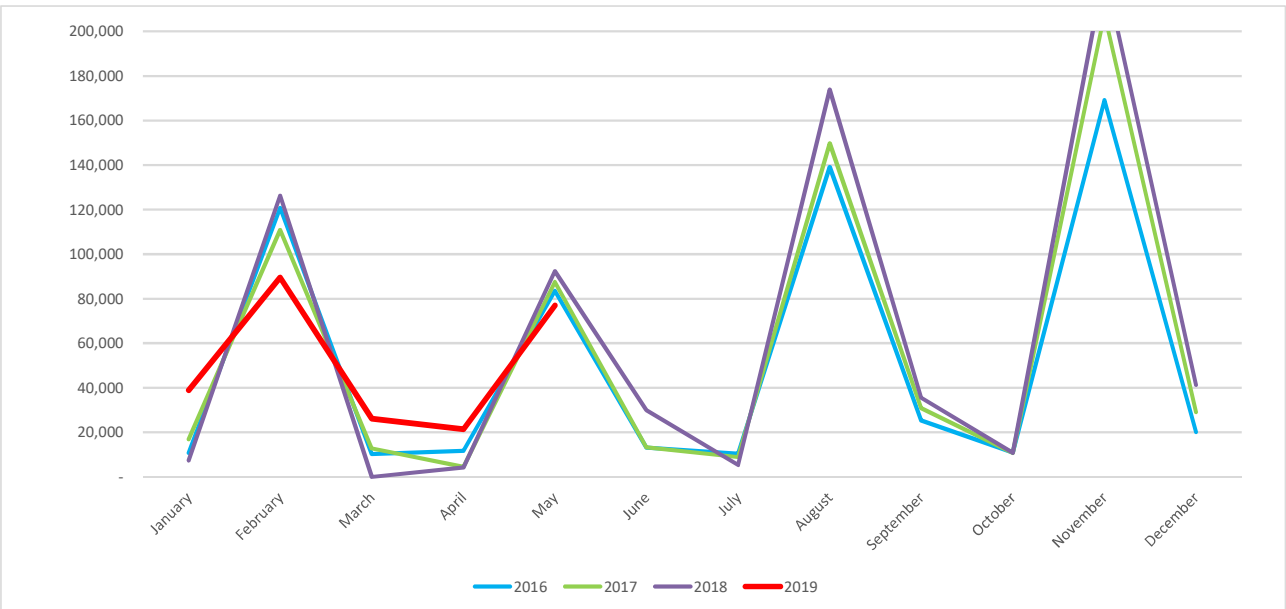


This graph does not include telephone settlement payments.

Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Utility Taxes - Water
FY's 2014-2019**

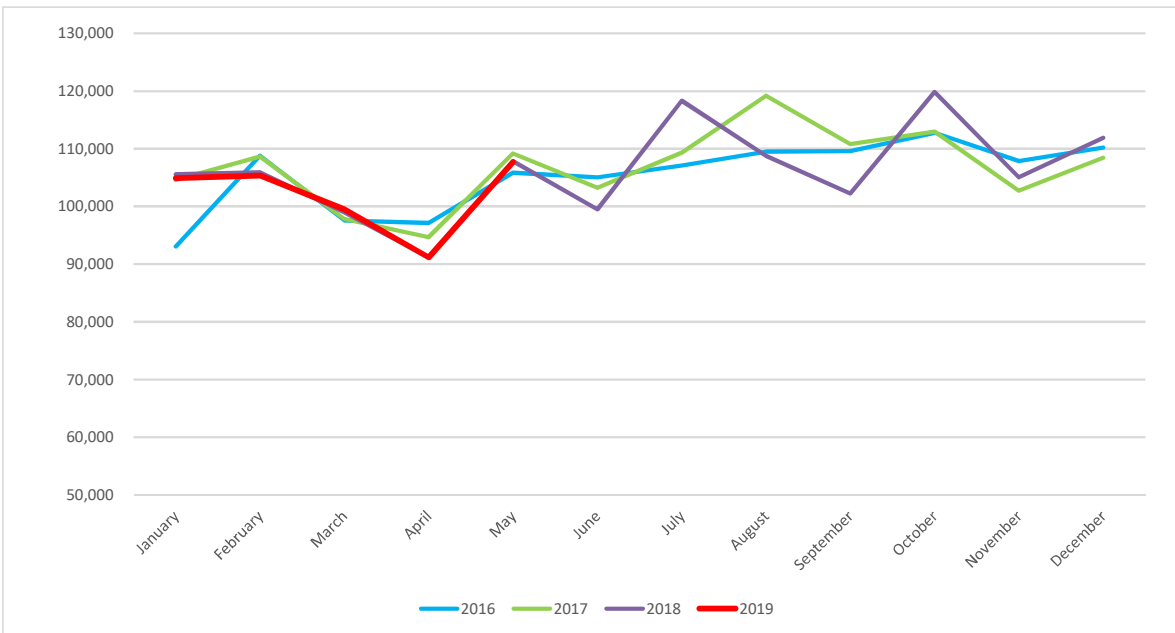
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2017 to 2019
January	4,603	5,032	10,747	16,953	7,411	-56.29%	38,865	424.43%
February	97,425	106,428	120,767	110,900	126,284	13.87%	89,510	-29.12%
March	24,140	9,998	10,294	12,775	-	-100.00%	26,147	0.00%
April	5,815	5,832	11,640	4,508	4,196	-6.94%	21,402	410.07%
May	85,646	88,147	83,498	87,531	92,323	5.47%	76,974	-16.63%
June	11,205	3,214	13,187	13,307	30,053	125.84%	-	-100.00%
July	5,519	6,664	10,493	8,933	5,323	-40.41%	-	-100.00%
August	123,069	117,058	139,190	149,736	173,803	16.07%	-	-100.00%
September	27,640	20,456	25,378	30,894	35,542	15.04%	-	-100.00%
October	8,580	10,129	10,955	10,802	10,817	0.14%	-	-100.00%
November	170,941	169,997	169,101	207,731	227,364	9.45%	-	-100.00%
December	24,198	19,395	20,163	29,163	41,350	41.79%	-	-100.00%
Total	588,782	562,349	625,413	683,234	754,464	10.43%	252,898	9.85%



Note: The City receives utility tax revenue one month after collection by utilities. Above figures are by month of collection by the city.

**General Fund
Motor Fuel Tax
FY's 2014-2019**

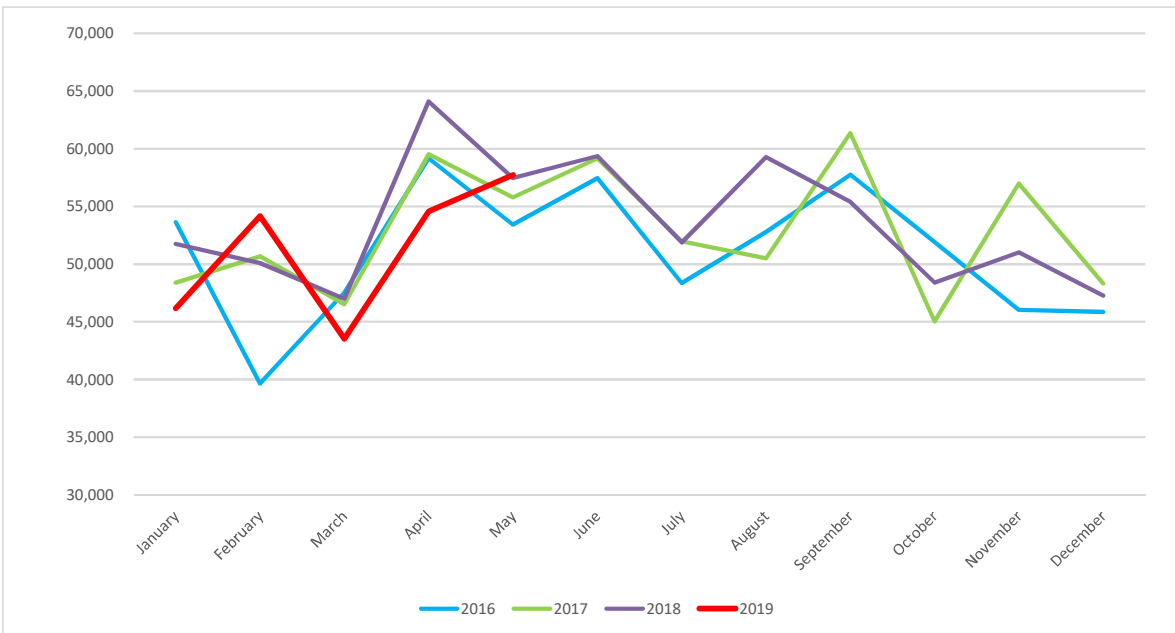
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	99,773	103,537	93,065	104,569	105,559	0.95%	104,895	-0.63%
February	97,284	106,169	108,806	108,656	105,924	-2.51%	105,390	-0.50%
March	96,663	101,785	97,573	97,810	98,970	1.19%	99,498	0.53%
April	88,907	92,794	97,135	94,691	91,191	-3.70%	91,166	-0.03%
May	100,553	104,584	105,846	109,183	107,858	-1.21%	107,694	-0.15%
June	102,004	105,554	105,065	103,232	99,514	-3.60%		-100.00%
July	107,686	93,761	107,111	109,317	118,347	8.26%		-100.00%
August	103,019	118,389	109,491	119,204	108,740	-8.78%		-100.00%
September	108,012	118,428	109,582	110,824	102,242	-7.74%		-100.00%
October	107,690	111,075	112,780	112,954	119,851	6.11%		-100.00%
November	103,044	100,532	107,876	102,739	105,057	2.26%		-100.00%
December	110,957	107,827	110,208	108,431	111,907	3.21%		-100.00%
Total	1,225,593	1,264,434	1,264,539	1,281,610	1,275,160	-0.50%	508,644	-0.17%



Note: The City receives motor fuel tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

**General Fund
Motor Vehicle Sales Tax
FY's 2014-2019**

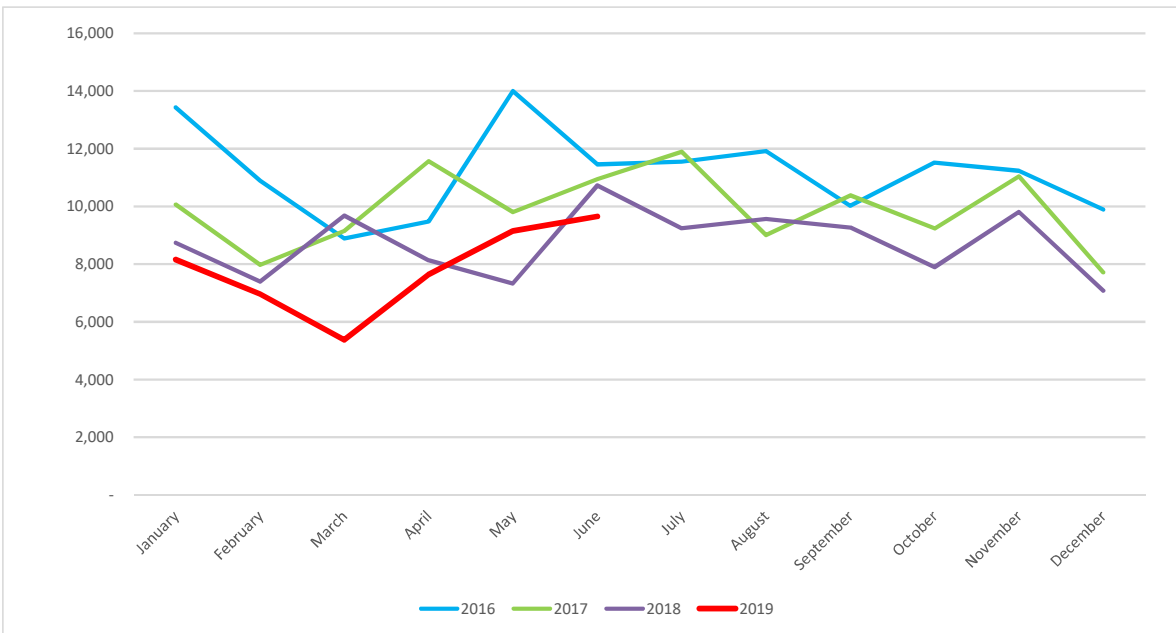
Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	44,002	48,306	53,643	48,387	51,766	6.98%	46,162	-10.83%
February	39,331	38,868	39,655	50,672	50,084	-1.16%	54,171	8.16%
March	41,080	44,762	47,558	46,534	47,006	1.01%	43,525	-7.41%
April	51,445	54,938	59,176	59,526	64,108	7.70%	54,562	-14.89%
May	57,423	60,483	53,443	55,776	57,447	3.00%	57,723	0.48%
June	45,316	50,354	57,449	57,165	59,360	0.33%		-100.00%
July	49,630	51,064	48,362	51,974	51,878	-0.18%		-100.00%
August	46,847	50,312	52,780	50,494	59,280	17.40%		-100.00%
September	53,365	48,468	57,750	61,356	55,413	-9.69%		-100.00%
October	42,512	59,547	51,916	45,034	48,395	7.46%		-100.00%
November	55,705	47,752	46,031	56,990	51,007	-10.50%		-100.00%
December	38,302	43,340	45,854	48,327	47,276	-2.18%		-100.00%
Total	564,958	598,193	613,617	634,237	643,020	4.79%	256,143	-5.28%



Note: The City receives motor vehicle sales tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

**General Fund
Cigarette Tax
FY's 2014-2019**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	10,699	10,481	13,433	10,061	8,736	-13.17%	8,154	-6.66%
February	7,302	9,329	10,894	7,974	7,396	-7.25%	6,971	-5.75%
March	9,205	9,561	8,890	9,151	9,683	5.81%	5,373	-44.51%
April	9,873	8,316	9,479	11,571	8,131	-29.73%	7,647	-5.95%
May	9,549	12,066	14,002	9,804	7,327	-25.26%	9,153	24.91%
June	10,173	10,638	11,454	10,945	10,729	-1.98%	9,654	-10.02%
July	11,654	11,867	11,550	11,899	9,242	-22.33%		-100.00%
August	10,730	12,181	11,925	9,008	9,566	6.20%		-100.00%
September	12,748	12,842	10,025	10,388	9,265	-10.81%		-100.00%
October	8,892	13,159	11,519	9,236	7,900	-14.46%		-100.00%
November	11,617	12,445	11,233	11,038	9,809	-11.13%		-100.00%
December	8,636	15,912	9,891	7,718	7,079	-8.28%		-100.00%
Total	121,077	138,798	134,295	118,794	104,864	-5.59%	46,952	-9.71%



Note: The City receives cigarette tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
Public Safety Fund
FY2019
Month Ended June 15, 2019

	<u>2019 Budget</u>	<u>2019 YTD Actual</u>	<u>2019 Actual As % of Budget</u>	<u>2018 Actual</u>
<u>General Fund Revenues:</u>				
Sales Taxes	\$ 2,432,000	\$ 1,313,424	54.0%	\$ 2,761,779
Other	\$ 480,800	\$ 179,273	37.3%	\$ 1,014,236
Transfers from GF	\$ 8,228,912	\$ 3,399,003	41.3%	\$ 7,232,445
Total Revenues	<u>11,141,712</u>	<u>4,891,700</u>	<u>43.9%</u>	<u>11,008,460</u>
<u>Public Safety Fund Expenditures:</u>				
Police	11,141,712	4,891,700	43.9%	11,008,460
Total Expenditures	<u>11,141,712</u>	<u>4,891,700</u>	<u>43.9%</u>	<u>11,008,460</u>

**Public Safety Fund
Prop P Sales Tax
FY's 2014-2019**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January					164,751	0.00%	234,611	42.40%
February					206,280	0.00%	195,645	-5.16%
March					259,273	0.00%	270,763	4.43%
April					203,078	0.00%	212,548	4.66%
May					173,349	0.00%	157,889	-8.92%
June					214,913	0.00%	241,967	12.59%
July					267,937	0.00%		-100.00%
August					185,476	0.00%		-100.00%
September					258,311	0.00%		-100.00%
October					204,404	0.00%		-100.00%
November				20,030	167,605	736.76%		-100.00%
December				181,096	221,792	22.47%		-100.00%
Total	-	-	-	201,126	2,527,168	1156.51%	1,313,424	7.51%



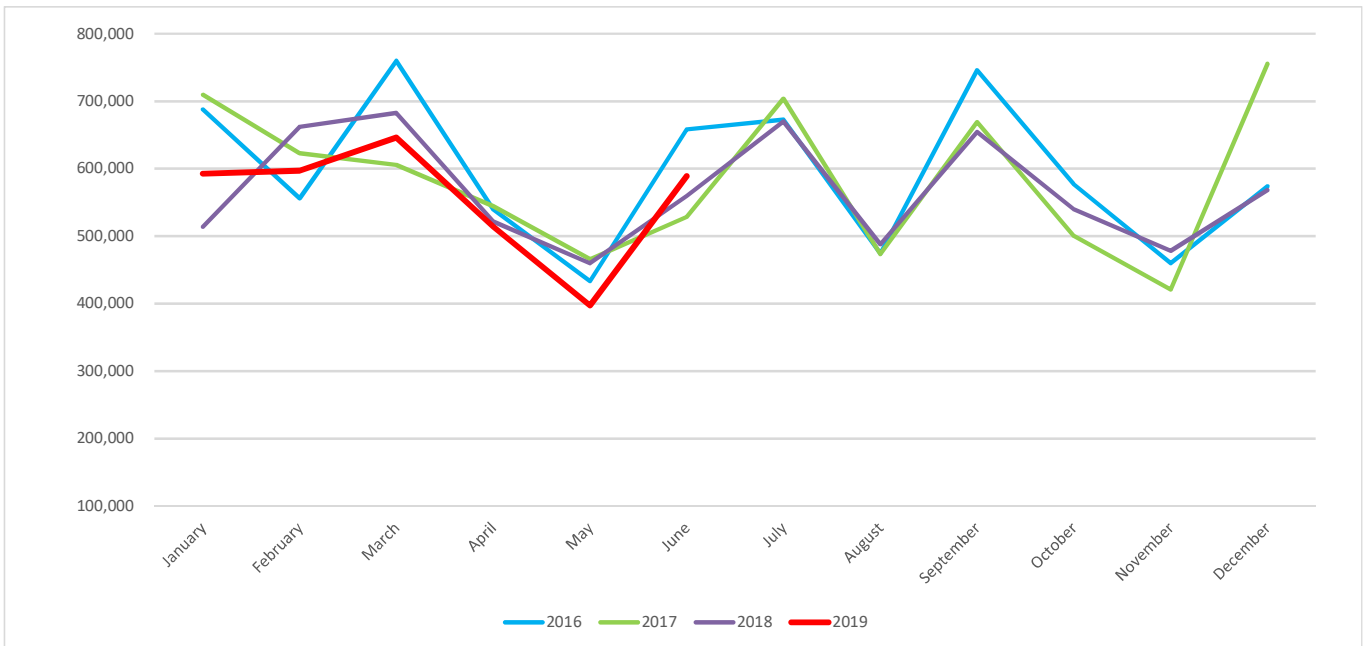
Note: The City receives sales tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
Parks Sales Tax Fund
FY2019
Month Ended June 15, 2019

	<u>2019 Budget</u>	<u>2019 YTD Actual</u>	<u>2019 Actual As % of Budget</u>	<u>2018 Actual</u>
Revenues:				
Sales Tax	\$ 7,027,193	\$ 3,336,098	47.47%	7,974,145
Intergovernmental	-	-	0.00%	28,392
Parks and Recreation	1,963,011	730,877	37.23%	1,840,779
Other Revenues	1,451	34,728	2393.38%	71,483
Total Revenues	<u>8,991,655</u>	<u>4,101,703</u>	<u>45.62%</u>	<u>9,914,799</u>
Expenditures:				
Parks	<u>5,959,772</u>	<u>2,246,609</u>	<u>37.70%</u>	<u>6,284,430</u>
Transfers In/Out (net)	<u>3,887,454</u>	<u>440,001</u>	<u>11.32%</u>	<u>(3,093,681)</u>

**Park Sales Tax Fund
Park Sales Tax
FY's 2014-2019**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	547,731	657,331	687,723	709,661	513,770	-27.60%	592,664	15.36%
February	669,414	593,701	556,051	623,095	662,025	6.25%	596,918	-9.83%
March	544,573	684,948	759,830	605,786	682,606	12.68%	646,180	-5.34%
April	530,401	539,311	539,666	544,249	521,473	-4.18%	513,996	-1.43%
May	534,236	452,054	433,382	465,725	459,803	-1.27%	397,312	-13.59%
June	542,939	638,303	658,466	528,371	559,493	5.89%	589,028	5.28%
July	784,168	686,837	672,745	703,775	670,055	-4.79%		-100.00%
August	444,383	448,702	474,596	473,327	488,123	3.13%		-100.00%
September	674,398	746,535	746,046	669,048	654,621	-2.16%		-100.00%
October	597,962	581,019	576,790	500,332	540,057	7.94%		-100.00%
November	480,706	473,142	459,863	420,921	478,083	13.58%		-100.00%
December	592,683	626,576	573,959	755,509	568,331	-24.78%		-100.00%
Total	6,943,594	7,128,459	7,139,117	6,999,799	6,798,440	-2.88%	3,336,099	-1.86%



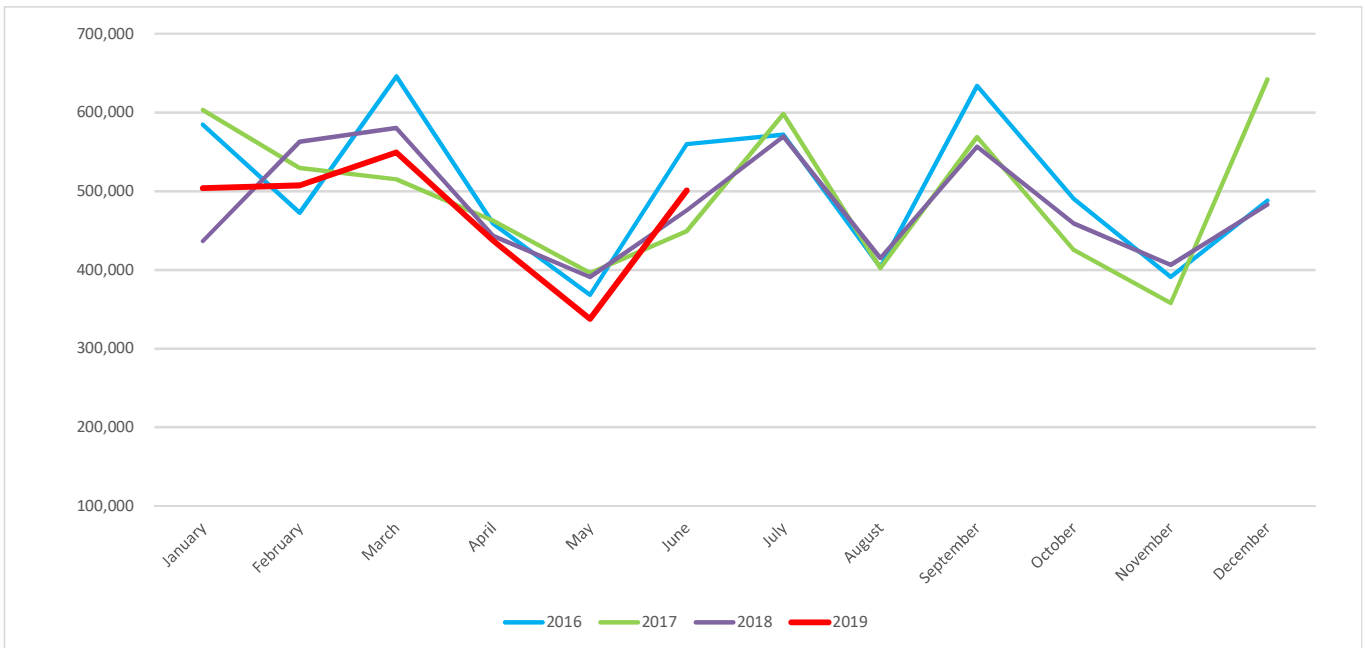
Note: The City receives sales tax revenue two months after collection by vendors. Above figures are by month of collection by the city.

City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
Capital Sales Tax Fund
FY2019
Month Ended June 15, 2019

	<u>2019 Budget</u>	<u>2019 YTD Actual</u>	<u>2019 Actual As % of Budget</u>	<u>2018 Actual</u>
Revenues:				
Sales Tax	\$ 5,973,114	\$ 2,835,685	47.47%	6,777,529
Other Revenues	-	49,392	0.00%	1,943,469
Total Revenues	<u>5,973,114</u>	<u>2,885,077</u>	<u>48.30%</u>	<u>8,720,998</u>
Expenditures:				
Public Works	<u>5,051,337</u>	<u>2,027,122</u>	<u>40.13%</u>	<u>9,967,729</u>
Transfers In	-	-	0.00%	2,812,008
Transfers Out	1,885,169	1,885,169	100.00%	1,928,831
Net Transfers	<u>(1,885,169)</u>	<u>(1,885,169)</u>	<u>100.00%</u>	<u>883,177</u>

**Capital Improvement Sales Tax Fund
Capital Improvement Sales Tax
FY's 2014-2019**

Revenues	2014	2015	2016	2017	2018	% incr/-decr from 2017 to 2018	2019	% incr/-decr from 2018 to 2019
January	465,612	558,734	584,565	603,212	436,705	-27.60%	503,765	15.36%
February	569,041	504,664	472,643	529,633	562,765	6.26%	507,380	-9.84%
March	462,901	582,218	645,884	514,921	580,217	12.68%	549,253	-5.34%
April	450,853	458,417	458,737	462,621	443,254	-4.19%	436,897	-1.43%
May	454,109	384,247	368,387	395,990	390,834	-1.30%	337,716	-13.59%
June	462,014	542,562	559,701	449,118	475,569	5.89%	500,675	5.28%
July	666,546	583,819	571,837	598,209	569,551	-4.79%		-100.00%
August	377,738	381,400	403,411	402,355	414,904	3.12%		-100.00%
September	574,088	634,556	633,729	568,691	556,429	-2.16%		-100.00%
October	508,279	493,871	490,405	425,282	459,046	7.94%		-100.00%
November	408,611	402,178	390,999	357,784	406,371	13.58%		-100.00%
December	503,790	532,592	487,865	642,183	483,081	-24.78%		-100.00%
Total	5,903,581	6,059,258	6,068,163	5,950,000	5,778,725	-2.88%	2,835,685	-1.86%



Note: The City receives sales tax revenue two months after collection by vendors. Above figures are by month of collection by the city.