



Finance Director
636-537-4726

M E M O

DATE: August 13, 2021
TO: Mike Geisel, City Administrator
FROM: Jeannette Kelly, Finance Director *J. Kelly*
RE: Financial Update

The following is a brief update of City finances through August 13, 2021.

Prior to providing the current revenue figures, it is important to remind readers that this financial update is being reported on a cash basis. While the City's revenue comes from a variety of sources, the dominant source is sales tax and there is generally a two-month lag between the "sale" and the "receipt". In short, that means that the revenues the City actually receive in the month of August which are reflected in this report and analysis as August 2021, are generally reflective of consumer spending which occurred in June 2021. However, even that is significantly influenced by the timing of retailer reports.

The last four months of sales tax receipts have been positive and are beginning to overcome the sluggish under-performance we experienced January through April of this year. The Pooled Sales Tax receipts received in August were \$592k, 22.11% (\$107k) above budget. The Pooled tax collections for the General Fund were 20.47% (\$101k) higher than in August of 2020, and even though three out of the last four months outperformed budget, we remain slightly behind the 2021 budget expectations year to date (\$88k), or 2.01% on a cash basis. While this report refers to budget comparisons, it should be re-stated that the City's formal financial reports are prepared on an accrual basis and the sales tax revenues received in January and February actually do not impact the 2021 budgeted revenues. Please remember that the expected monthly budget proportions are estimated based on an estimated pro-rata share of the annual budget figure, taking into account the prior five-year monthly average; however, the receipts are heavily dependent on actual reporting practices of retailers. Although the budgeted Pooled tax revenues were conservative, we are slightly ahead of the 2020 actual revenues by 1.23% (\$52k) on a year-to-date cash basis. As you may recall, the Pandemic began in March 2020 with the June 2020 cash receipts showing the first indications of the Pandemic impact on sales tax revenues. As anticipated, the June through August 2021 cash receipts were significantly higher than prior year. It appears the recovery from the Pandemic began when businesses reopened earlier this year as evidenced by the June cash receipts. We are cautiously optimistic that this trend will continue as we monitor monthly receipts during the balance of this year.

Public Safety receipts (Prop P) of \$1,702,381 are ahead of year-to-date budget expectations by 5.62% (\$91k) on the cash basis, and above 2020 revenues by 4.06% (\$66k). The August receipts were 23.48% higher than those received in August of 2020.

In combination, the general fund sales tax revenues (Pooled Sales tax and Public Safety Prop P revenues) are slightly ahead for the year as compared to the 2021 budget expectations by 0.04% (\$2k). The budgeted revenues were conservative, however due to the COVID-19 Pandemic, we are ahead of 2020 by 2.01% (\$119k). As mentioned previously, the timing and proportions of both the receipts and budget have proven to be inconsistent from year to year.

Parks Sales and Capital tax collections for the year are \$4,217,785 and \$3,585,117, respectively, slightly behind the 2021 budget by 0.53% \$22k and \$19k, respectively, and above 2020 year to date revenues by 6.79% (\$268k and \$228k, respectively), due to the lackluster performance during the first quarter of 2021 as we continued to realize the impacts of the pandemic. The same caveats discussed for the pooled revenues apply to these revenue sources.

August sales tax receipts for all funds are above budget (Pooled Sales tax (up 22.11%), Prop P (up 21.01%), Capital and Parks Sales Tax (up 20.66%) for an average of 21.17% above budget (\$317k). Year to date Sales tax receipts for all funds on a cash basis are ahead of 2020 by 4.66% (\$615k).

We have to be aware that the Pandemic has affected consumer behavior and a full recovery of sales tax revenues to pre-pandemic levels may never occur without recovering online sales tax through adoption of a use tax. It should be clear that revenues from online sales is not new revenue, but recovery of prior revenues which have been siphoned off to another economic path. The City of Chesterfield continues to have an unhealthy reliance on sales tax, with more than 50% of our revenues being derived from retail sales. As with any portfolio, a diversified mix of assets is critical to success and to surviving any market segment fluctuations.

We continue to monitor receipts very carefully and even though the 2021 budget included significantly reduced projected revenues, the City's current operational and service levels will be jeopardized if the revenues do not continue to rebound as projected in the coming months.

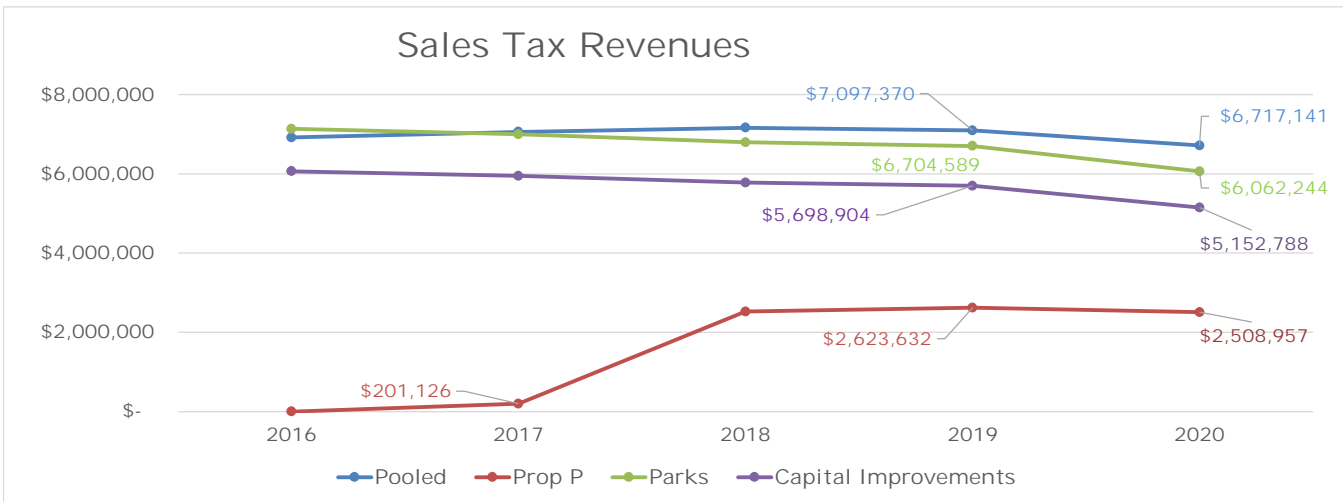
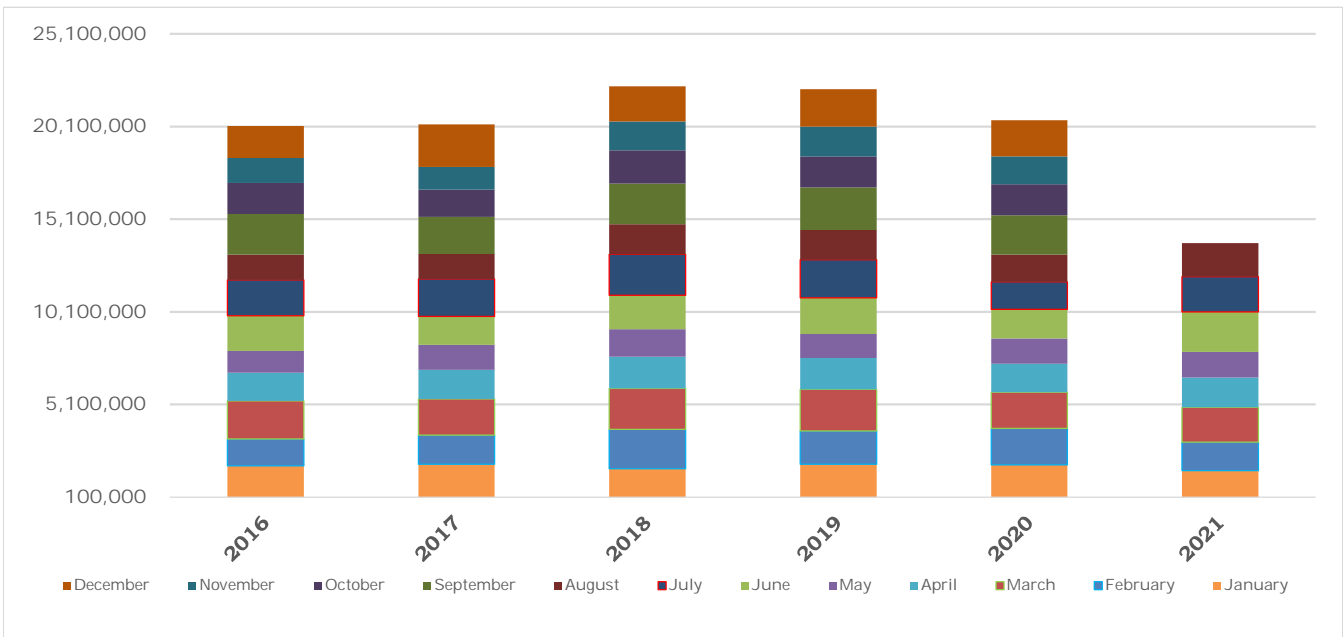
Finally, it is important to remind you that while we're reporting these revenues on a cash basis in August 2021, for financial reporting purposes revenues received in January and February are accrued back to 2020 fiscal year in the Comprehensive Annual Financial Report.

The following schedules are attached for your convenience and reference:

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

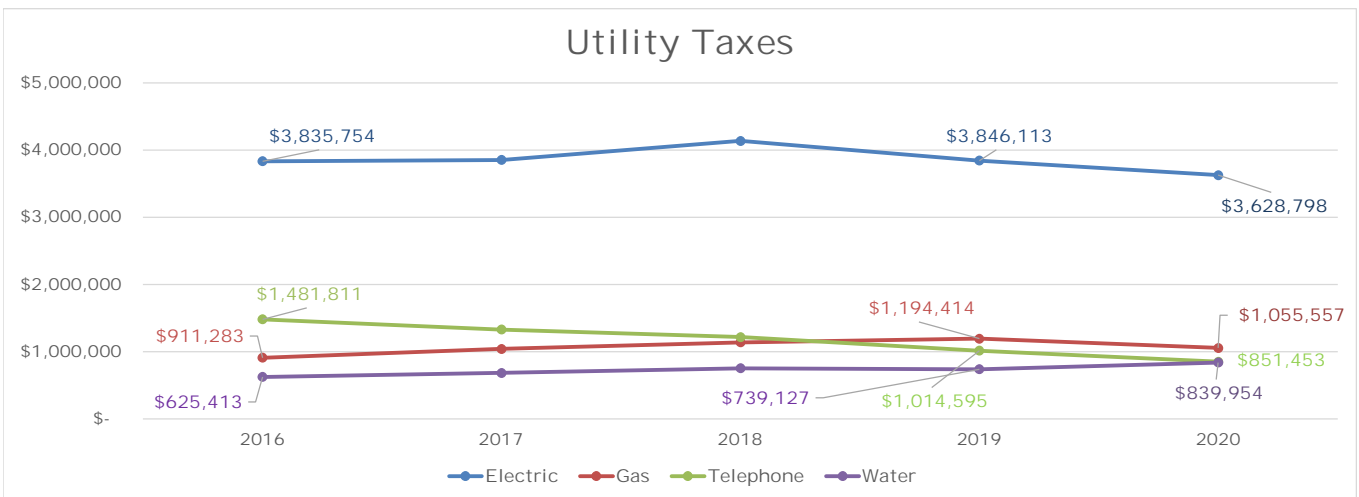
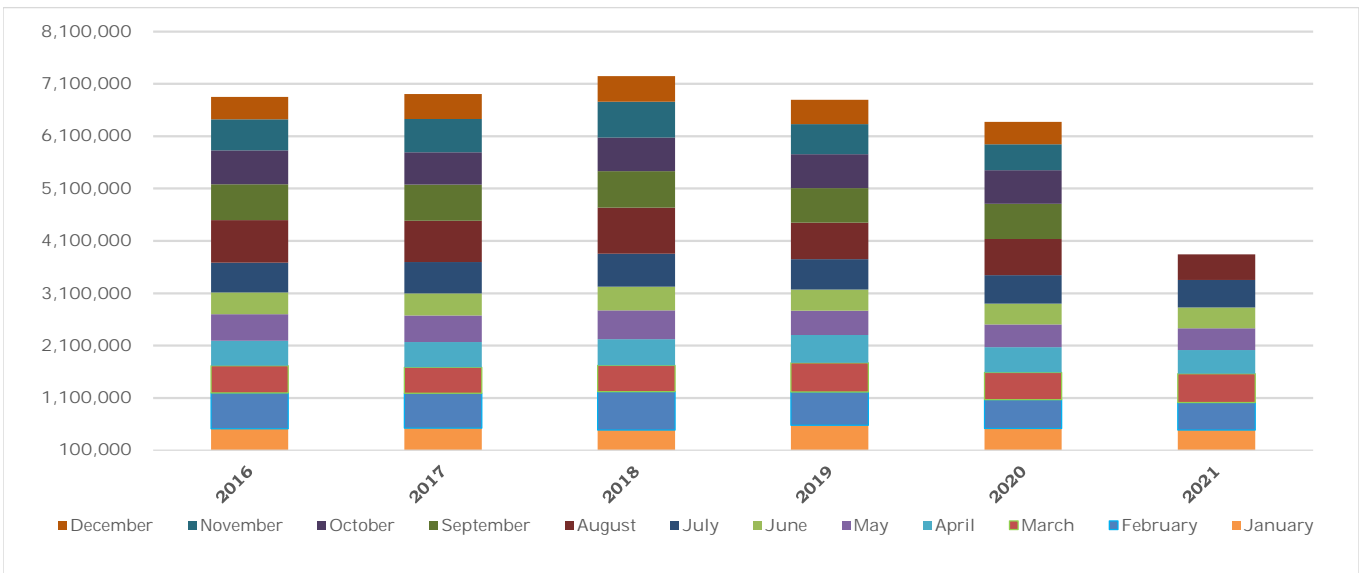
City of Chesterfield
Sales Tax Totals
FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	1,794,234	1,874,040	1,642,893	1,877,663	1,843,926	-1.80%	1,534,854	-16.76%
February	1,449,113	1,573,708	2,111,792	1,789,190	1,958,374	9.46%	1,526,524	-22.05%
March	2,050,813	1,958,276	2,218,119	2,247,718	1,950,844	-13.21%	1,895,241	-2.85%
April	1,514,083	1,565,913	1,706,183	1,693,494	1,553,234	-8.28%	1,604,881	3.33%
May	1,185,921	1,348,555	1,488,650	1,298,400	1,363,247	4.99%	1,369,758	0.48%
June	1,892,299	1,532,820	1,823,206	1,956,468	1,569,203	-19.79%	2,159,539	37.62%
July	1,944,636	2,018,137	2,218,669	2,042,048	1,479,564	-27.55%	1,905,545	28.79%
August	1,363,481	1,356,439	1,611,136	1,614,003	1,475,941	-8.55%	1,812,786	22.82%
September	2,182,287	1,997,968	2,208,999	2,301,366	2,116,585	-8.03%	-	-100.00%
October	1,687,609	1,463,498	1,789,400	1,671,972	1,681,630	0.58%	-	-100.00%
November	1,337,269	1,222,073	1,545,432	1,610,237	1,491,165	-7.39%	-	-100.00%
December	1,722,065	2,300,456	1,906,113	2,021,934	1,957,417	-3.19%	-	-100.00%
Total	20,123,809	20,211,883	22,270,590	22,124,494	20,441,131	-7.61%	13,809,127	4.66%



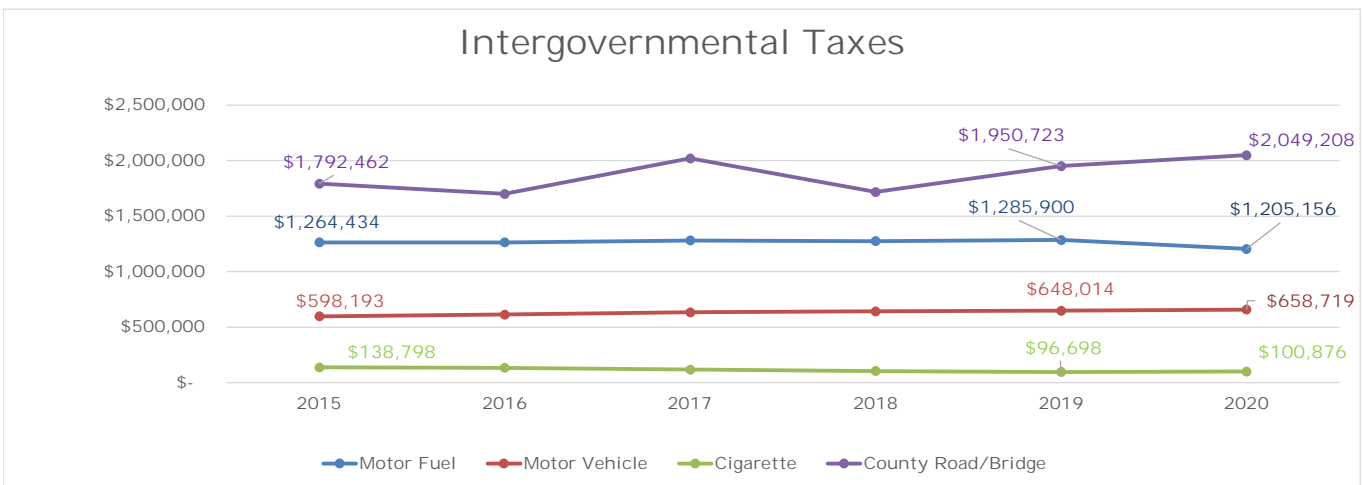
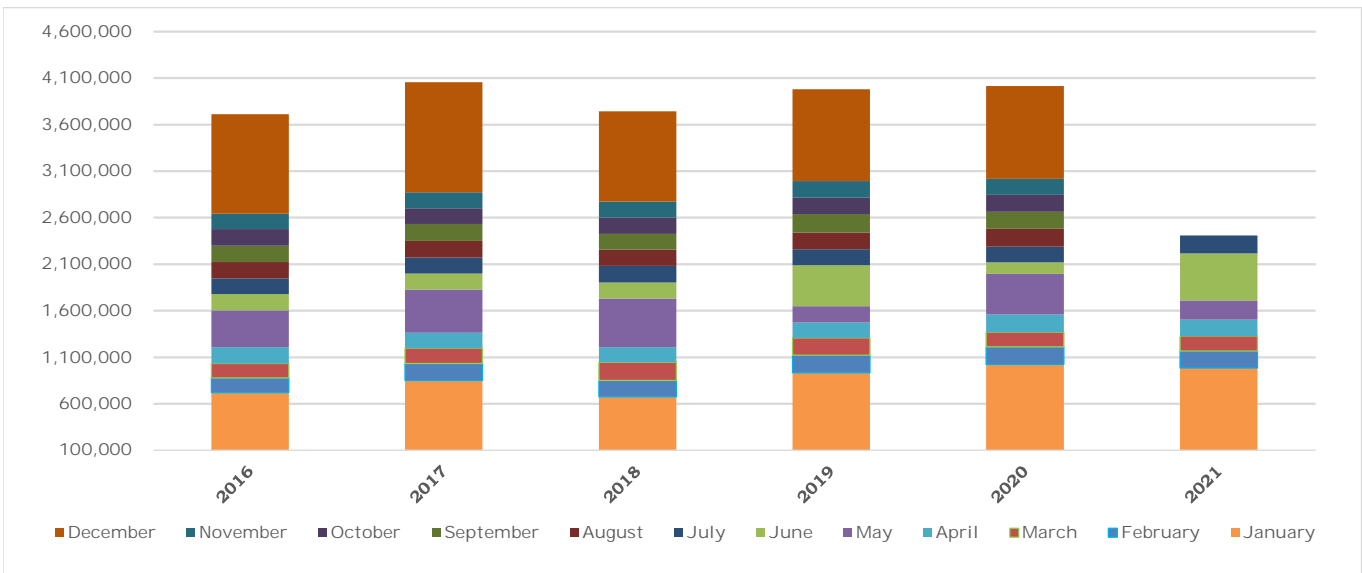
General Fund
Utility Tax Totals
FY's 2016-2021

Revenues	2015	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	579,994	514,106	521,632	486,659	581,674	516,424	-11.22%	485,252	-6.04%
February	742,539	682,996	668,292	734,230	630,924	551,186	-12.64%	530,038	-3.84%
March	551,568	520,282	497,101	500,660	558,710	523,122	-6.37%	548,018	4.76%
April	598,362	472,947	484,173	501,981	533,985	482,939	-9.56%	452,321	-6.34%
May	532,194	512,388	502,778	547,237	460,446	429,019	-6.83%	413,289	-3.67%
June	431,859	413,842	425,601	454,745	404,933	396,427	-2.10%	400,887	1.13%
July	583,155	570,540	595,868	632,977	584,085	547,207	-6.31%	525,124	-4.04%
August	797,019	807,590	789,787	876,693	695,249	689,184	-0.87%	489,702	-28.94%
September	711,357	684,741	691,136	700,677	660,067	675,239	2.30%	-	-100.00%
October	668,096	649,251	615,581	636,630	649,929	640,383	-1.47%	-	-100.00%
November	627,675	592,050	640,303	686,414	571,068	494,425	-13.42%	-	-100.00%
December	450,455	433,528	477,108	492,506	463,179	430,209	-7.12%	-	-100.00%
Total	7,274,271	6,854,261	6,909,359	7,251,407	6,794,250	6,375,762	0.71%	3,844,631	-7.03%



General Fund
Intergovernmental Tax Totals
FY's 2016-2021

Revenues	2015	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	171,490	720,345	851,533	674,997	932,251	1,021,832	51.38%	984,936	-3.61%
February	164,142	159,355	180,516	176,789	189,673	190,448	7.73%	183,215	-3.80%
March	160,505	154,022	164,498	193,398	185,172	159,478	-17.54%	162,134	1.67%
April	156,048	175,932	167,767	163,430	166,182	188,790	15.52%	173,391	-8.16%
May	305,927	395,070	461,483	523,306	176,443	434,797	-16.91%	208,179	-52.12%
June	166,546	174,688	173,343	169,799	437,528	124,501	-26.68%	502,523	303.63%
July	156,692	169,132	173,190	179,468	174,908	168,523	-6.10%	194,135	15.20%
August	180,881	174,196	178,706	177,586	178,845	192,430	8.36%	-	-100.00%
September	181,666	177,357	182,568	166,921	196,427	182,898	9.57%	-	-100.00%
October	1,256,552	176,215	167,224	176,147	178,025	182,146	3.41%	-	-100.00%
November	720,933	165,140	170,766	172,585	176,196	170,382	-1.28%	-	-100.00%
December	172,502	1,071,404	1,183,478	966,822	989,686	997,732	3.20%	-	-100.00%
Total	3,793,887	3,712,856	4,055,073	3,741,248	3,981,335	4,013,958	44.68%	2,408,513	5.25%

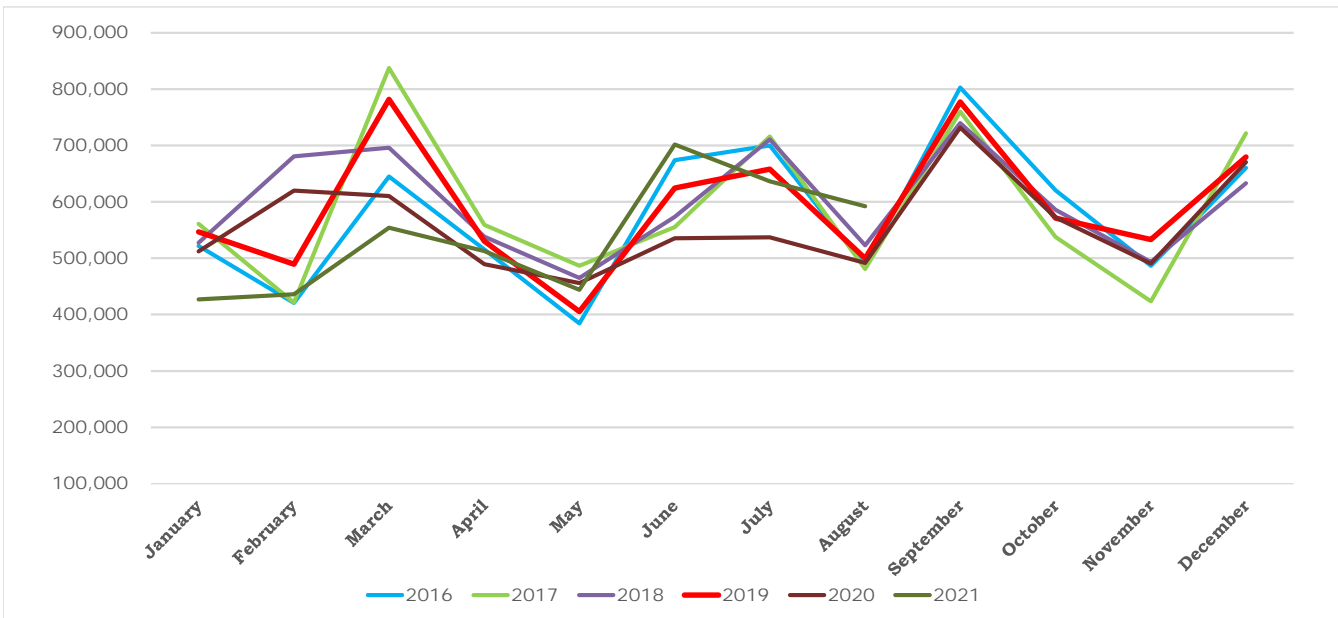


City of Chesterfield
Statement of Revenues and Expenditures (Cash Basis)
General Fund
FY2021
Month Ended August 13, 2021

	2021 Budget	2021 YTD Actual	2021 Actual As % of Budget	2020 Actual
<u>General Fund Revenues:</u>				
Sales Taxes	\$ 6,834,150	\$ 4,303,843	63.0%	\$ 6,447,574
Utility Taxes:				
Gas, Water, and Electricity Taxes	5,725,000	3,367,661	58.8%	5,503,532
Telephone Taxes	900,000	477,034	53.0%	840,517
Licenses and permits	1,416,870	1,186,089	83.7%	1,426,233
Intergovernmental				
Taxes	3,940,000	2,408,513	61.1%	3,994,013
Grants	-	-	0.0%	-
Charges for services	85,100	224,698	264.0%	85,575
Court fines and forfeitures	793,060	463,547	58.5%	558,107
Other Revenues	330,710	322,592	97.5%	344,085
Total Revenues	<u>20,024,890</u>	<u>12,753,977</u>	<u>63.7%</u>	<u>19,199,636</u>
<u>General Fund Expenditures:</u>				
Executive & Legislative	74,122	45,595	61.5%	66,223
Administration	2,503,289	1,400,253	55.9%	2,202,113
Central Services	1,242,457	636,647	51.2%	1,242,747
Public Services	7,050,637	2,908,401	41.3%	5,628,686
Capital items for all dept.	389,713	72,619	18.6%	310,532
Total Expenditures	<u>11,260,218</u>	<u>5,063,515</u>	<u>45.0%</u>	<u>9,450,301</u>
Transfers In	-	1,484,993	0.0%	1,141,792.64
Transfers Out	<u>(8,703,186)</u>	<u>(6,983,490)</u>	<u>80.2%</u>	<u>(16,764,546)</u>

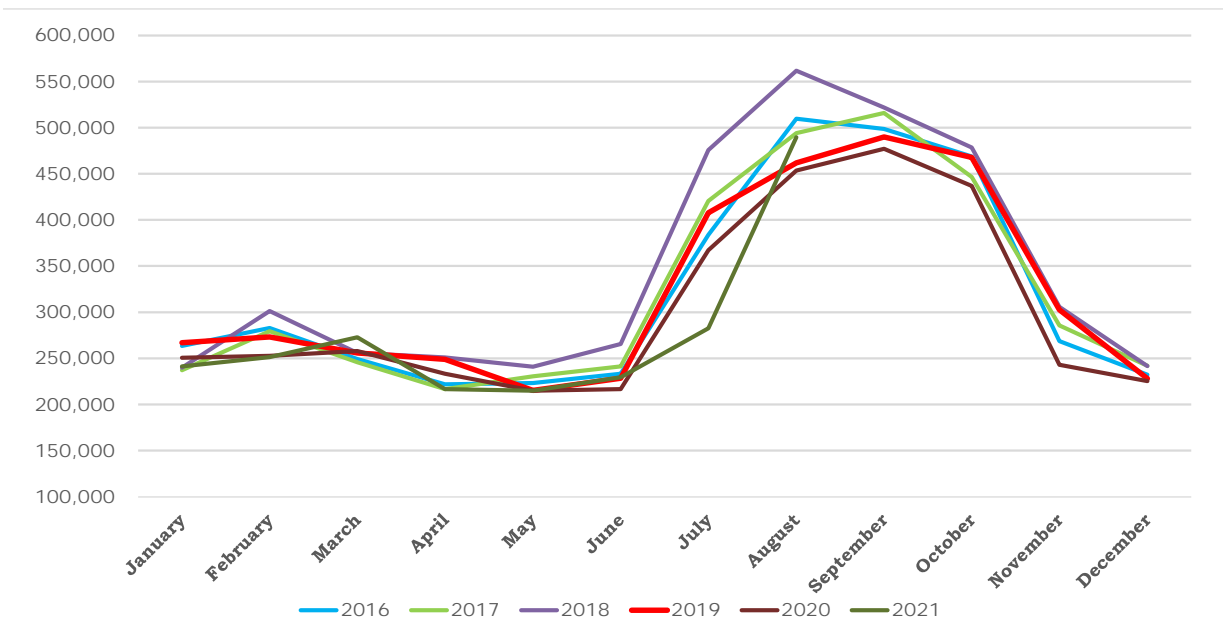
General Fund
Sales Tax
FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	521,946	561,167	527,666	546,623	512,350	-6.27%	426,783	-16.70%
February	420,419	420,980	680,722	489,247	619,993	26.72%	435,992	-29.68%
March	645,098	837,570	696,023	781,521	610,317	-21.91%	554,396	-9.16%
April	515,679	559,042	538,378	530,052	489,212	-7.70%	512,832	4.83%
May	384,153	486,840	464,664	405,484	455,944	12.44%	443,734	-2.68%
June	674,131	555,331	573,231	624,799	535,475	-14.30%	701,829	31.07%
July	700,054	716,153	711,126	658,266	537,056	-18.41%	636,281	18.48%
August	485,475	480,756	522,633	499,699	491,401	-1.66%	591,995	20.47%
September	802,513	760,229	739,637	777,310	731,675	-5.87%		-100.00%
October	620,414	537,883	585,894	571,231	572,558	0.23%		-100.00%
November	486,407	423,338	493,373	533,344	490,643	-8.01%		-100.00%
December	660,240	721,667	632,910	679,794	670,518	-1.36%		-100.00%
Total	6,916,529	7,060,957	7,166,257	7,097,370	6,717,141	-5.36%	4,303,843	1.23%



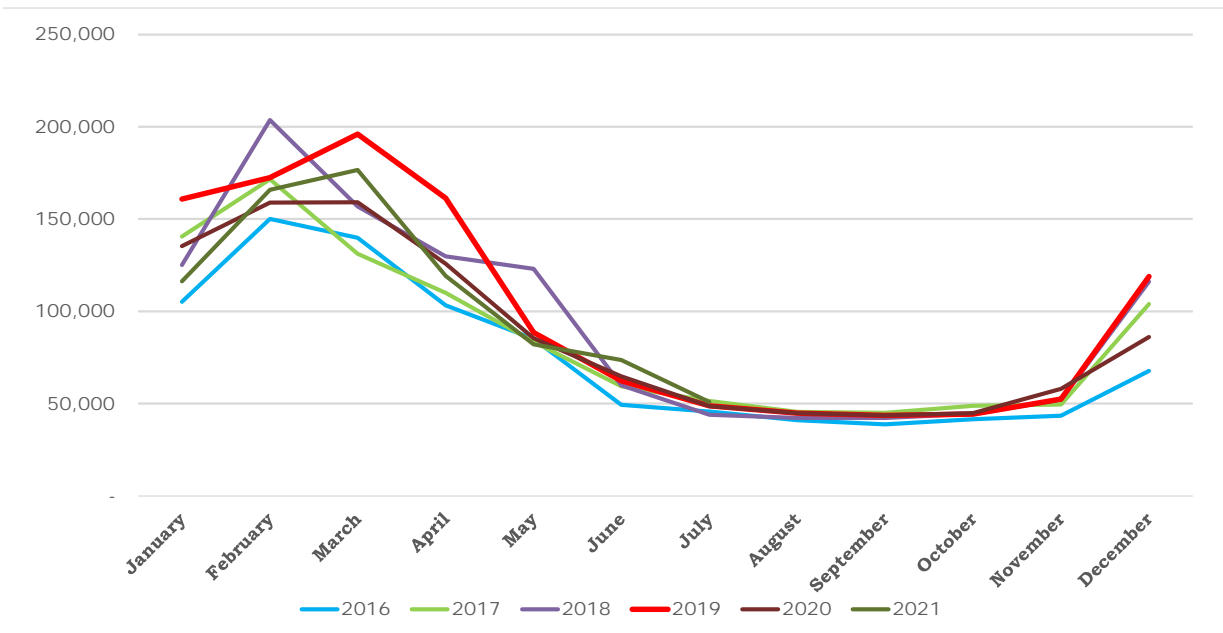
General Fund
 Utility Taxes - Electric
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	263,384	237,016	239,982	266,881	250,541	-6.12%	241,287	-3.69%
February	282,781	279,236	301,329	273,017	252,710	-7.44%	251,208	-0.59%
March	249,342	245,627	255,911	255,832	257,751	0.75%	272,867	5.86%
April	222,079	216,575	250,957	248,955	233,418	-6.24%	216,804	-7.12%
May	223,259	230,454	240,779	215,335	214,909	-0.20%	214,942	0.02%
June	233,277	241,186	265,501	228,520	216,475	-5.27%	229,573	6.05%
July	383,590	420,642	475,558	407,727	367,267	-9.92%	282,578	-23.06%
August	509,782	493,852	561,716	461,623	453,424	-1.78%	489,702	8.00%
September	498,584	516,119	521,837	489,852	477,295	-2.56%		-100.00%
October	468,866	446,520	478,362	467,739	436,764	-6.62%		-100.00%
November	268,662	285,617	305,739	302,460	242,820	-19.72%		-100.00%
December	232,147	241,846	241,689	228,173	225,424	-1.20%		-100.00%
Total	3,835,754	3,854,691	4,139,360	3,846,113	3,628,798	-5.65%	2,198,960	-2.12%



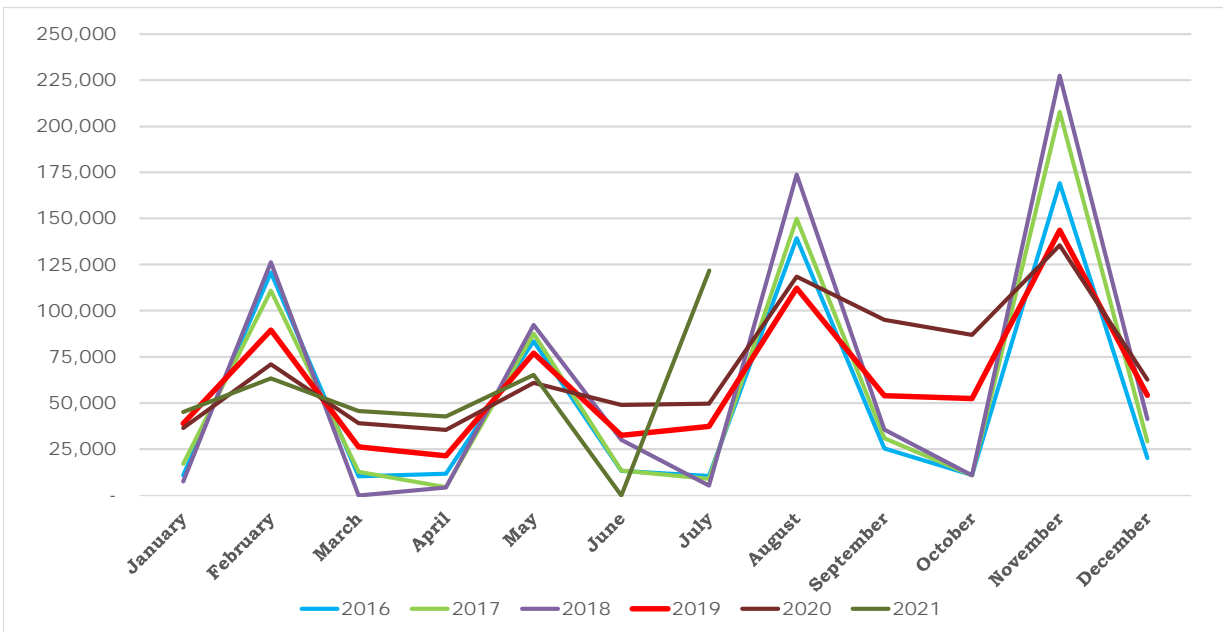
General Fund
Utility Taxes - Gas
FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	105,205	140,475	125,137	160,825	135,384	-15.82%	116,253	-14.13%
February	150,107	171,528	203,609	172,406	158,939	-7.81%	165,897	4.38%
March	139,881	131,257	156,894	196,016	159,071	-18.85%	176,676	11.07%
April	103,209	109,971	129,827	161,328	125,773	-22.04%	119,195	-5.23%
May	85,140	83,578	122,955	88,499	85,467	-3.43%	82,127	-3.91%
June	49,395	59,383	59,958	62,318	64,820	4.01%	73,698	13.70%
July	45,735	51,352	44,063	48,908	48,736	-0.35%	50,961	4.57%
August	41,067	45,505	42,183	44,854	44,875	0.05%		-100.00%
September	38,807	45,083	42,262	43,563	43,553	-0.02%		-100.00%
October	41,515	48,858	44,528	44,301	44,872	1.29%		-100.00%
November	43,438	49,561	52,095	52,470	57,936	10.42%		-100.00%
December	67,785	103,950	116,070	118,926	86,131	-27.58%		-100.00%
Total	911,283	1,040,501	1,139,582	1,194,414	1,055,557	-11.63%	784,807	0.85%



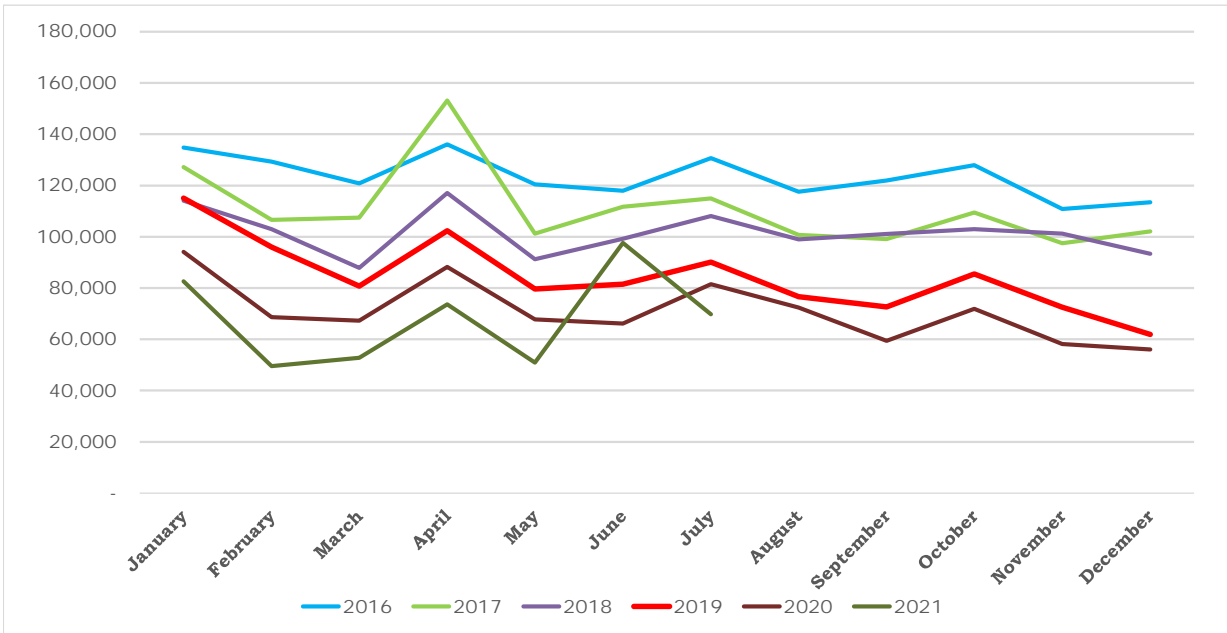
General Fund
 Utility Taxes - Water
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2019 to 2021
January	10,747	16,953	7,411	38,865	36,464	-6.18%	45,122	23.75%
February	120,767	110,900	126,284	89,510	70,926	-20.76%	63,365	-10.66%
March	10,294	12,775	-	26,147	39,013	49.21%	45,643	16.99%
April	11,640	4,508	4,196	21,402	35,503	65.89%	42,732	20.36%
May	83,498	87,531	92,323	76,974	60,881	-20.91%	65,252	7.18%
June	13,187	13,307	30,053	32,540	49,012	50.62%	-	-100.00%
July	10,493	8,933	5,323	37,303	49,665	33.14%	121,780	145.20%
August	139,190	149,736	173,803	112,175	118,450	5.59%	-	-100.00%
September	25,378	30,894	35,542	54,016	94,989	75.85%	-	-100.00%
October	10,955	10,802	10,817	52,351	86,857	65.91%	-	-100.00%
November	169,101	207,731	227,364	143,649	135,506	-5.67%	-	-100.00%
December	20,163	29,163	41,350	54,196	62,688	15.67%	-	-100.00%
Total	625,413	683,234	754,464	739,127	839,954	22.63%	383,894	12.43%



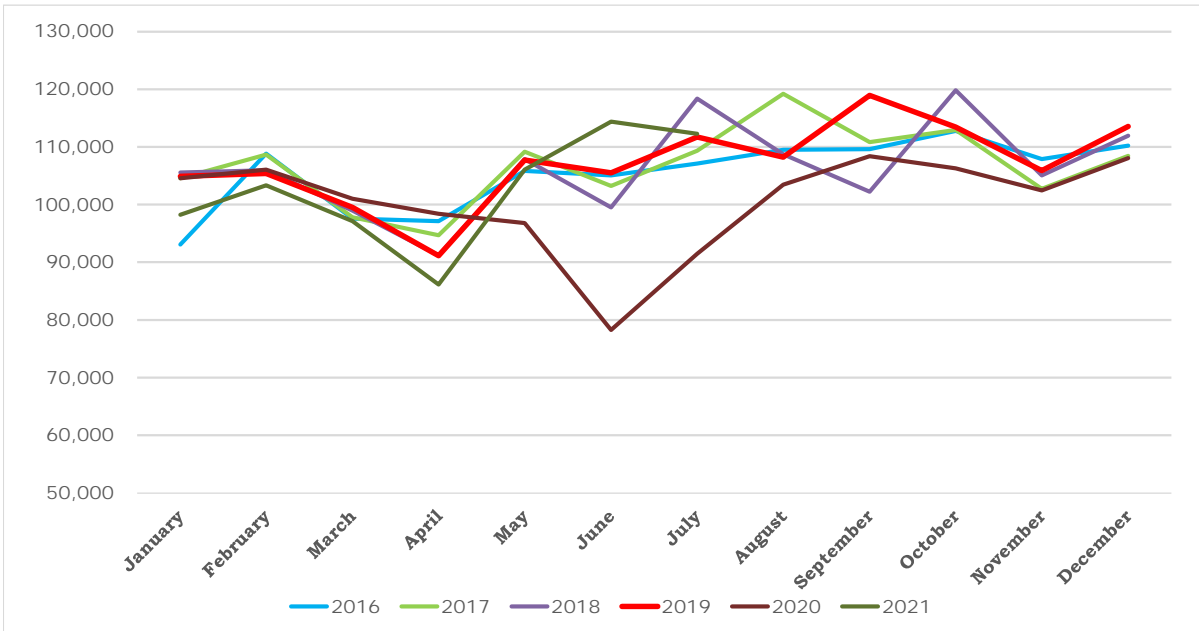
General Fund
 Utility Taxes - Telephone
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	134,771	127,188	114,129	115,103	94,036	-18.30%	82,590	-12.17%
February	129,341	106,627	103,008	95,992	68,611	-28.52%	49,569	-27.75%
March	120,765	107,442	87,855	80,715	67,287	-16.64%	52,832	-21.48%
April	136,019	153,118	117,001	102,300	88,245	-13.74%	73,588	-16.61%
May	120,491	101,215	91,179	79,639	67,762	-14.91%	50,970	-24.78%
June	117,984	111,726	99,234	81,555	66,120	-18.93%	97,616	47.64%
July	130,722	114,941	108,032	90,146	81,538	-9.55%	69,804	-14.39%
August	117,551	100,694	98,992	76,597	72,434	-5.43%		-100.00%
September	121,972	99,040	101,037	72,637	59,402	-18.22%		-100.00%
October	127,914	109,400	102,923	85,539	71,890	-15.96%		-100.00%
November	110,849	97,394	101,216	72,489	58,163	-19.76%		-100.00%
December	113,433	102,148	93,396	61,884	55,966	-9.56%		-100.00%
Total	1,481,811	1,330,933	1,218,001	1,014,595	851,453	-10.63%	476,970	-10.61%



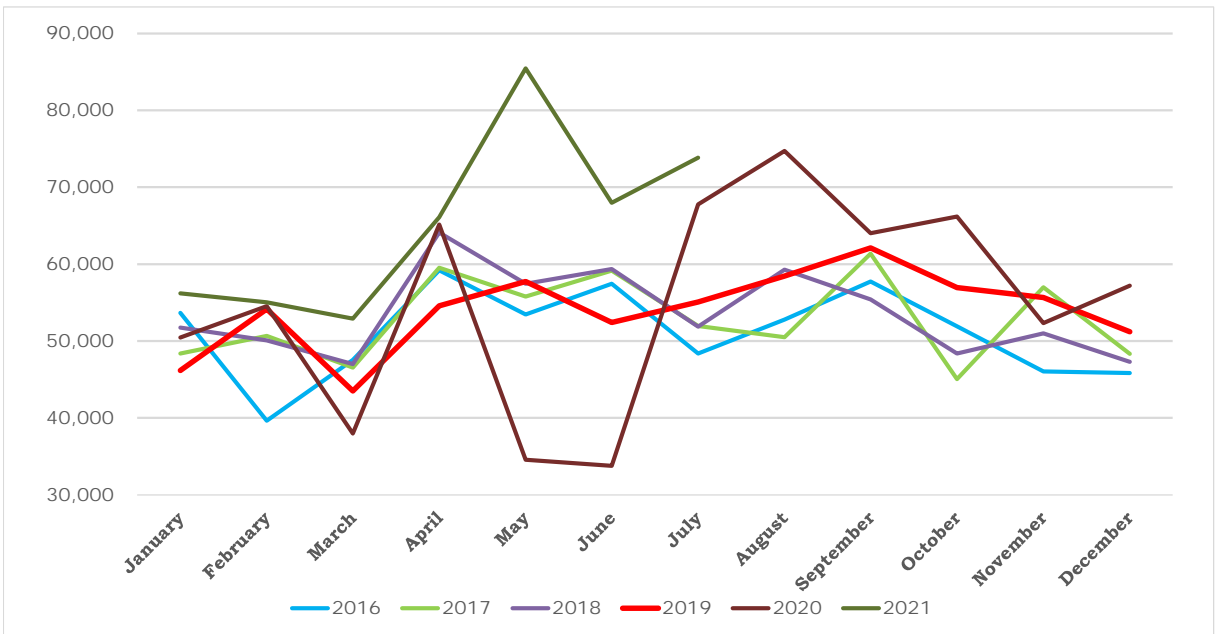
General Fund
 Motor Fuel Tax
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	93,065	104,569	105,559	104,895	104,544	-0.34%	98,235	-6.03%
February	108,806	108,656	105,924	105,390	106,050	0.63%	103,324	-2.57%
March	97,573	97,810	98,970	99,498	100,988	1.50%	97,105	-3.84%
April	97,135	94,691	91,191	91,166	98,389	7.92%	86,135	-12.45%
May	105,846	109,183	107,858	107,694	96,806	-10.11%	106,069	9.57%
June	105,065	103,232	99,514	105,506	78,301	-25.79%	114,383	46.08%
July	107,111	109,317	118,347	111,733	91,445	-18.16%	112,246	22.75%
August	109,491	119,204	108,740	108,221	103,421	-4.43%		-100.00%
September	109,582	110,824	102,242	118,924	108,412	-8.84%		-100.00%
October	112,780	112,954	119,851	113,412	106,284	-6.29%		-100.00%
November	107,876	102,739	105,057	105,909	102,461	-3.26%		-100.00%
December	110,208	108,431	111,907	113,549	108,055	-4.84%		-100.00%
Total	1,264,539	1,281,610	1,275,160	1,285,900	1,205,156	2.80%	717,498	6.06%



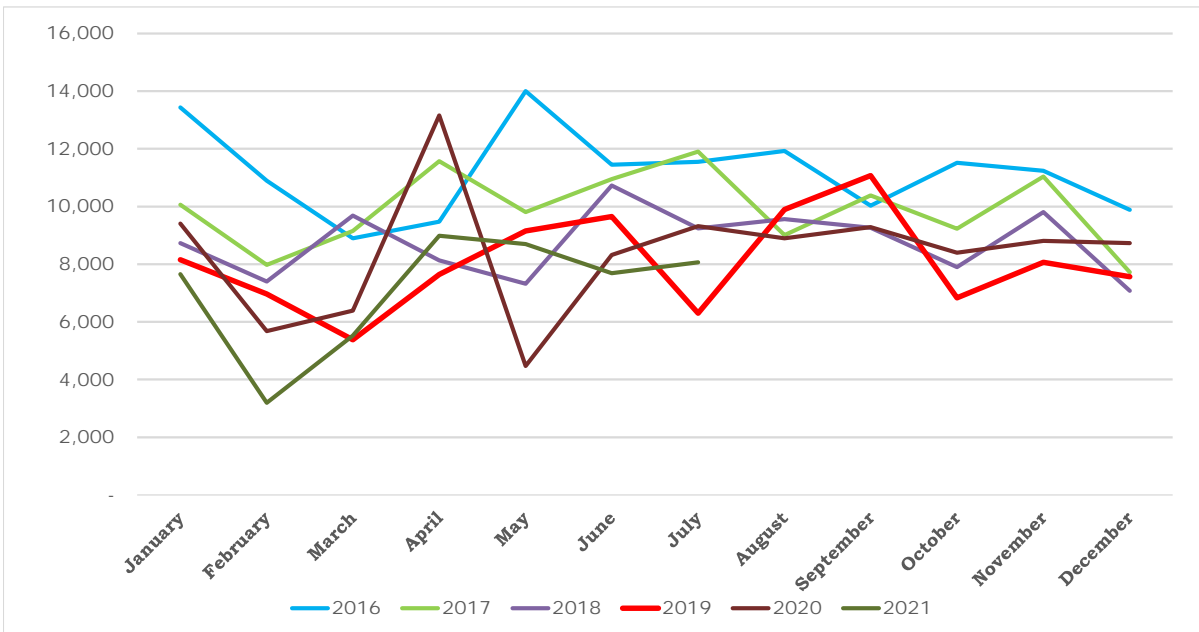
General Fund
 Motor Vehicle Sales Tax
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	53,643	48,387	51,766	46,162	50,465	9.32%	56,205	11.37%
February	39,655	50,672	50,084	54,171	54,534	0.67%	55,028	0.91%
March	47,558	46,534	47,006	43,525	37,976	-12.75%	52,924	39.36%
April	59,176	59,526	64,108	54,562	65,144	19.40%	66,103	1.47%
May	53,443	55,776	57,447	57,723	34,569	-40.11%	85,447	147.18%
June	57,449	59,165	59,360	52,404	33,781	-35.54%	67,958	101.17%
July	48,362	51,974	51,878	55,077	67,757	23.02%	73,821	8.95%
August	52,780	50,494	59,280	58,440	74,728	27.87%		-100.00%
September	57,750	61,356	55,413	62,126	64,022	3.05%		-100.00%
October	51,916	45,034	48,395	56,932	66,191	16.26%		-100.00%
November	46,031	56,990	51,007	55,666	52,350	-5.96%		-100.00%
December	45,854	48,327	47,276	51,226	57,202	11.67%		-100.00%
Total	613,617	634,237	643,020	648,014	658,719	10.38%	457,485	32.90%



General Fund
Cigarette Tax
FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	13,433	10,061	8,736	8,154	9,404	15.33%	7,650	-18.66%
February	10,894	7,974	7,396	6,971	5,680	-18.51%	3,188	-43.88%
March	8,890	9,151	9,683	5,373	6,390	18.92%	5,526	-13.52%
April	9,479	11,571	8,131	7,647	13,160	72.10%	8,987	-31.71%
May	14,002	9,804	7,327	9,153	4,473	-51.13%	8,702	94.56%
June	11,454	10,945	10,729	9,655	8,319	-13.84%	7,683	-7.64%
July	11,550	11,899	9,242	6,301	9,321	47.92%	8,068	-13.44%
August	11,925	9,008	9,566	9,898	8,903	-10.05%		-100.00%
September	10,025	10,388	9,265	11,072	9,289	-16.11%		-100.00%
October	11,519	9,236	7,900	6,839	8,394	22.73%		-100.00%
November	11,233	11,038	9,809	8,068	8,814	9.24%		-100.00%
December	9,891	7,718	7,079	7,566	8,729	15.37%		-100.00%
Total	134,295	118,794	104,864	96,698	100,876	13.18%	49,804	-12.23%

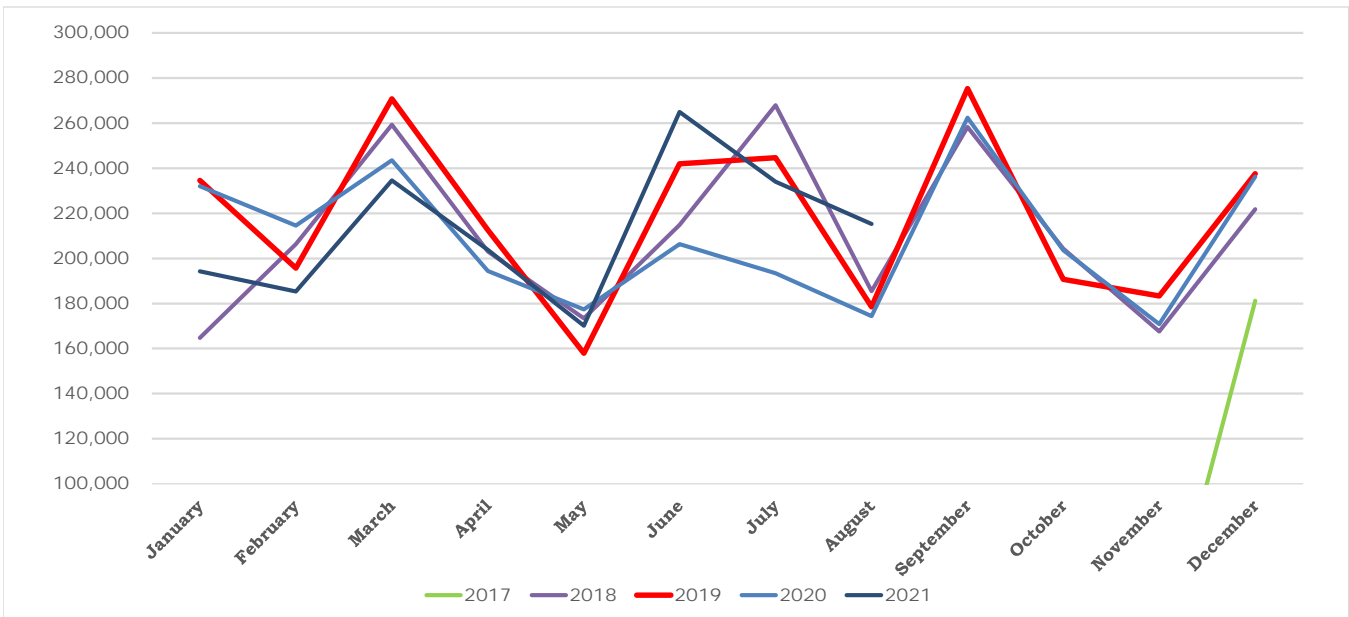


City of Chesterfield
Statement of Revenues and Expenditures (Cash Basis)
Public Safety Fund
FY2021
Month Ended August 13, 2021

	<u>2021 Budget</u>	<u>2021 YTD Actual</u>	<u>2021 Actual As % of Budget</u>	<u>2020 Actual</u>
<u>General Fund Revenues:</u>				
Sales Taxes	\$ 2,507,889	\$ 1,702,381	67.9%	\$ 2,442,115
Other	\$ 996,067	\$ 550,156	55.2%	\$ 4,264,912
Transfers from GF	\$ 8,259,977	\$ 4,932,476	59.7%	\$ 4,372,475
Total Revenues	<u>11,763,933</u>	<u>7,185,014</u>	<u>61.1%</u>	<u>11,079,502</u>
<u>Public Safety Fund Expenditures:</u>				
Police	11,763,933	7,185,014	61.1%	11,079,502
Total Expenditures	<u>11,763,933</u>	<u>7,185,014</u>	<u>61.1%</u>	<u>11,079,502</u>

Public Safety Fund
 Prop P Sales Tax
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January			164,751	234,611	232,003	-1.11%	194,297	-16.25%
February			206,280	195,645	214,506	9.64%	185,369	-13.58%
March			259,273	270,763	243,488	-10.07%	234,634	-3.64%
April			203,078	212,548	194,379	-8.55%	203,799	4.85%
May			173,349	157,889	177,418	12.37%	170,105	-4.12%
June			214,913	241,967	206,346	-14.72%	264,857	28.36%
July			267,937	244,721	193,418	-20.96%	234,027	21.00%
August			185,476	178,514	174,355	-2.33%	215,292	23.48%
September			258,311	275,284	262,290	-4.72%		-100.00%
October			204,404	190,788	203,694	6.76%		-100.00%
November		20,030	167,605	183,373	170,739	-6.89%		-100.00%
December		181,096	221,792	237,529	236,322	-0.51%		-100.00%
Total	-	201,126	2,527,168	2,623,632	2,508,957	-4.37%	1,702,381	4.06%

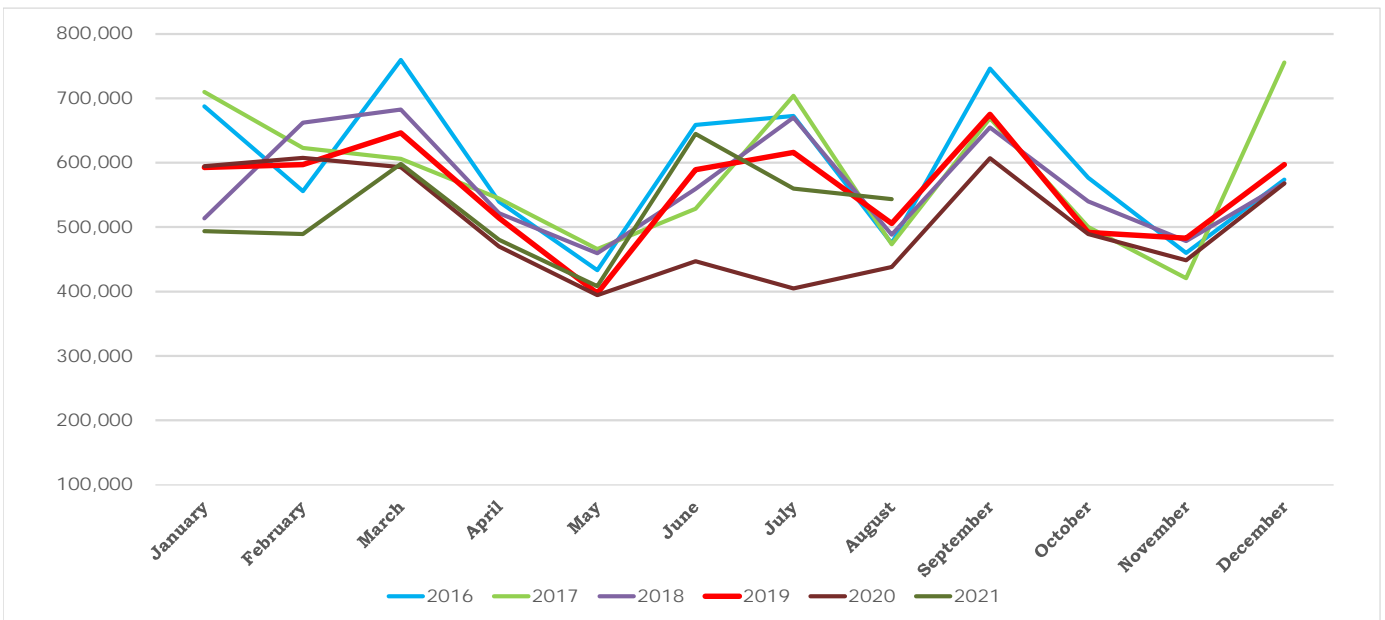


City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
Parks Sales Tax Fund
FY2021
Month Ended August 13, 2021

	2021 Budget	2021 YTD Actual	2021 Actual As % of Budget	2020 Actual
Revenues:				
Sales Tax	\$ 6,379,520	\$ 4,217,785	66.11%	\$ 5,843,589
Intergovernmental	-	-	0.00%	201,963
Parks and Recreation	2,209,150	1,355,667	61.37%	255,067
Other Revenues	29,141	20,900	71.72%	27,616
Total Revenues	8,617,811	5,594,352	64.92%	6,328,235
Expenditures:				
Parks	6,696,824	3,208,610	47.91%	7,235,024
Transfers In/Out (net)	2,812,553	294,512	10.47%	2,274,353

Park Sales Tax Fund
 Park Sales Tax
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	687,723	709,661	513,770	592,664	594,364	0.29%	493,932	-16.90%
February	556,051	623,095	662,025	596,918	607,500	1.77%	489,277	-19.46%
March	759,830	605,786	682,606	646,180	592,994	-8.23%	597,951	0.84%
April	539,666	544,249	521,473	513,996	470,077	-8.54%	480,136	2.14%
May	433,382	465,725	459,803	397,312	394,532	-0.70%	408,605	3.57%
June	658,466	528,371	559,493	589,028	447,233	-24.07%	644,785	44.17%
July	672,745	703,775	670,055	615,709	404,914	-34.24%	559,587	38.20%
August	474,596	473,327	488,123	505,833	438,003	-13.41%	543,513	24.09%
September	746,046	669,048	654,621	675,012	606,822	-10.10%		-100.00%
October	576,790	500,332	540,057	491,866	489,394	-0.50%		-100.00%
November	459,863	420,921	478,083	482,983	448,532	-7.13%		-100.00%
December	573,959	755,509	568,331	597,087	567,880	-4.89%		-100.00%
Total	7,139,117	6,999,799	6,798,440	6,704,589	6,062,244	-9.58%	4,217,785	6.79%



City of Chesterfield
Statement of Revenues and Expenditures(Cash Basis)
Capital Sales Tax Fund
FY2021
Month Ended August 13, 2021

	2021 Budget	2021 YTD Actual	2021 Actual As % of Budget	2020 Actual
Revenues:				
Sales Tax	\$ 5,422,596	\$ 3,585,117	66.11%	\$ 4,966,930
Other Revenues	-	-	0.00%	63,599
Total Revenues	5,422,596	3,585,117	66.11%	5,030,529
Expenditures:				
Public Works	5,826,263	2,849,203	48.90%	7,449,359
Transfers In	475,000	476,503	100.32%	1,985,885
Transfers Out	-	-	0.00%	1,090,000
Net Transfers	475,000	476,503	100.32%	895,885

Capital Improvement Sales Tax Fund
 Capital Improvement Sales Tax
 FY's 2016-2021

Revenues	2016	2017	2018	2019	2020	% incr/-decr from 2019 to 2020	2021	% incr/-decr from 2020 to 2021
January	584,565	603,212	436,705	503,765	505,210	0.29%	419,842	-16.90%
February	472,643	529,633	562,765	507,380	516,375	1.77%	415,886	-19.46%
March	645,884	514,921	580,217	549,253	504,045	-8.23%	508,259	0.84%
April	458,737	462,621	443,254	436,897	399,566	-8.54%	408,115	2.14%
May	368,387	395,990	390,834	337,716	335,352	-0.70%	347,314	3.57%
June	559,701	449,118	475,569	500,675	380,149	-24.07%	548,067	44.17%
July	571,837	598,209	569,551	523,353	344,177	-34.24%	475,649	38.20%
August	403,411	402,355	414,904	429,959	372,182	-13.44%	461,986	24.13%
September	633,729	568,691	556,429	573,760	515,798	-10.10%		-100.00%
October	490,405	425,282	459,046	418,086	415,985	-0.50%		-100.00%
November	390,999	357,784	406,371	410,537	381,252	-7.13%		-100.00%
December	487,865	642,183	483,081	507,524	482,698	-4.89%		-100.00%
Total	6,068,163	5,950,000	5,778,725	5,698,904	5,152,788	-9.58%	3,585,117	6.79%

