



February 21, 2025

To: Mayor Mike Topliff and City Council Members
From: City Administrator Sam Anselm
Re: Weekly Update

Please see below for this week's update.

Administration

City Administrator/HR

- Interviews were held recently for the police chief position. Four candidates will be invited to participate in the next round, with a date to be announced soon.

Finance

- Attached are the most recent sales and use tax figures, which are both down. It's still quite early in the year, but here are some preliminary results of the finance director's review of sales taxes:
 - There are 11 fewer companies reporting sales tax in Feb 2025 compared to Feb 2024. This is a 2.5% decrease.
 - Although the total amount remitted by the city to the state for our utility sales tax was only less by \$300, the state report reported a decrease of more than \$10k. I've asked the state to provide more information on this variance. Our sales tax return was filed on Jan 17th 2025, which is before the monthly deadline. This variance is what leads me to believe that what we are seeing is most likely a timing difference (by comparison, the previous year's return was filed Jan 10th 2024). The city's utility sales tax falls in the top 5 remitted amounts in our sales tax list.
 - One of our top 10 companies did not have a sales tax return reported this month although I know they are still in business. This is likely a timing difference.
 - Another of our top 10 companies reported a \$22K decrease in sales tax from the previous year.
- In use tax, we are seeing similar results:
 - There are more companies reporting use tax in 2025 (31 more companies which is a 2% increase).

- Out of our top five companies, three did not report use tax in February (or as I noted above, there might have been a shift in the cut-offs for this report which resulted in the appearance of no filing when the company did file on-time).
- The two remaining companies in our top five showed significant decreases in use taxes reported. One was a decrease of 81% and the other was a decrease of 78%. On our 2024 report, both companies were reporting activity for December of the prior year. On our 2025 report, one of the companies was reporting for November and the other was reporting for December.
- In general, most use tax (online) companies do quite well in the month of December due to holiday spending, so I would expect that this decrease is short-lived and will hopefully even out in next month's report.

Community Services

Parks & Recreation

- Men's adult basketball (21 teams) begins February 24, women's adult basketball (21 teams) begins February 27, women's volleyball (19 teams) begins February 25, and Co-Ed volleyball (11 teams) begins February 28.

WP Public Library

- There's still time for people to participate in the library's Adult Winter Reading Challenge. People can stop by the library to receive a challenge page. The challenge begins on Monday and ends on March 20. Read five books out of the 15 categories the library has assembled and pick up a free West Plains Public Library mug, courtesy of the Friends of the West Plains Public Library.

WP Civic Center

- A big thank you to the street department for their efforts in clearing the civic center parking lot during this week's snow event, and also to civic center staff members Mike Boddy and Brandon McCarthy for braving the wintry conditions to ensure the building opened up. The building was able to open to serve as a warming center during the day for those who needed it.

WP Tourism/Welcome Center

- Work has begun to review/revise the community grant application. With the program approaching five years, the tourism board has formed a subcommittee to review the program and make any necessary changes moving forward.

Fire

Last Week's Activities:

- 7 EMS incidents. (Medical calls, EMS lift Assist, Lock-in)
- 4 Structure related calls. (3-Fire alarm, 1 – Structure Fire)
- 2 Motor vehicle accidents

- 2 Gas odor investigation.
- 1 Citizen Assist / Public Event
- Attended ½ marathon meeting.
- Conducted traffic assistance for the ½ marathon.
- 4 burn permits were issued. 2 days of no burning.
- 36 Hours of shift PTO taken, covered by full-time/part-time.

Planning

- Last week, Brian and Emily participated in a webinar hosted by GoRail to discuss best practices and considerations for creating safe quiet zones for at-grade rail crossings. Speakers included representatives from Union Pacific as well as the Federal Railroad Administration and others.
- Planning staff are preparing a contract change with CMT Engineering for the overpass work. Funds for this portion of the project are expected to be covered by the MoDOT contribution.
- Staff met with Placer.ai this week to further discuss certain modules of Placer.ai, specifically to ensure the city is maximizing use of the resource for economic development and planning.

Police

- This week's activities were mostly weather related. Thanks to the public for being responsible and responsive to requests to stay home so that our road plows could do their work has been quite effective. We have had a few crashes and a few runoffs involving motorists.

Transportation

- Crews spent most of the week dealing with the snow.
- Transit saw 102 route riders and 28 on-demand riders, while the airport received 12 aircraft and 18 visitors last week.

Utilities

- This week, all crews assisted with snow removal in city parking lots.
- The electric department responded to four outages, with the largest affecting 452 residents. Crews shut off the circuit out of the Second Street substation to safely complete repairs. They also operated the generator for 12 hours, producing 400 MW of power for the SPP grid.
- The sanitation department transported 252 tons of refuse to the transfer station, bringing the cumulative total to 682 tons. Over-the-road drivers delivered 30 loads of refuse to the Hartville Landfill.



Sales and Use Tax Report – February 2025

Year-to-date sales tax revenues are up 1%, compared to budget through February 2025.

The City of West Plains' February 2025 sales tax revenues from the Missouri Department of Revenue were \$403,876. As of February 2025, year-to-date sales tax revenues are \$810,889. The city transferred \$31,327 of the year-to-date sales tax revenues to the applicable TIFs and CIDs. Revenues are 1% (or \$4,510) above budget.

The February deposit from DOR reflects sales tax payments processed by the State in January 2025 for transactions made primarily in December.

Compared to last year's actuals, these revenues are less than 1% (\$2,347) lower on a year-to-date basis.

The city relies heavily on sales and use tax revenues as its main source of revenue to fund vital services such as police, fire, parks, and recreation. Approximately 45% of the General Fund revenue comes from sales and use tax. Franchise fee revenue from utilities accounts for 17% of General Fund revenues and a utility administration fee accounts for 14% of General Fund revenues. Property tax accounts for 6% of General Fund revenues.

Year-to-date use tax revenues are down 16%, compared to budget through February 2025.

The City of West Plains' February 2025 use tax revenues from the Missouri Department of Revenue were \$63,518. Year to date for the period ended February 2025 use tax revenues are \$136,827. Revenues are 16% (or \$26,104) below budget.

The February deposit from DOR reflects use tax payments processed by the State in January 2025 for transactions made primarily in December.

Compared to last year's actuals, these revenues are 28% (\$54,519) lower on a year-to-date basis.

**Sales Tax Revenue
General Fund - 1%**

Month Received	FY2023	FY2024	FY2025	Year-over-Year Change		Cumulative Change	
January	\$ 338,288	\$ 381,500	\$ 407,013	\$ 25,513	7%	\$ 25,513	7%
February	\$ 396,553	\$ 431,736	\$ 403,876	\$ (27,860)	-6%	\$ (2,347)	-0.3%
March	\$ 311,710	\$ 388,544					
April	\$ 347,427	\$ 381,114					
May	\$ 329,520	\$ 354,663					
June	\$ 413,305	\$ 410,851					
July	\$ 362,857	\$ 374,661					
August	\$ 401,355	\$ 413,042					
September	\$ 382,861	\$ 398,944					
October	\$ 362,112	\$ 353,551					
November	\$ 319,569	\$ 372,891					
December	\$ 373,281	\$ 325,058					
Total	\$ 4,338,838	\$ 4,586,555	\$ 810,889	\$ (2,347)	-0.3%		

**Use Tax Revenue
General, Capital, and Transportation Funds**

Month Received	FY2023	FY2024	FY2025	Year-over-Year Change		Cumulative Change	
January	\$ 42,618	\$ 62,969	\$ 73,309	\$ 10,340	16%	\$ 10,340	16%
February	\$ 79,843	\$ 128,377	\$ 63,518	\$ (64,859)	-51%	\$ (54,519)	-28%
March	\$ 42,959	\$ 64,057					
April	\$ 67,572	\$ 90,221					
May	\$ 65,031	\$ 73,936					
June	\$ 45,764	\$ 72,050					
July	\$ 77,479	\$ 54,649					
August	\$ 122,666	\$ 88,043					
September	\$ 67,921	\$ 55,732					
October	\$ 70,355	\$ 75,150					
November	\$ 82,713	\$ 75,283					
December	\$ 87,829	\$ 73,841					
Total	\$ 852,749	\$ 914,308	\$ 136,827	\$ (54,519)	-28%		

