



# Director of Finance Report

September 28, 2020

Honorable Mayor and  
Members of the City Council  
City of Warrensburg, Missouri

Dear Mayor and Council Members:

The Director of Finance respectfully submits this report to augment your review of the financial information provided. It includes an update of processes Finance is working to complete and outlines the data included in the attached documents.

## ***Business Licenses, Dog Licenses, Billing:***

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

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

Staff has made one sweep of disconnects through the four zones associated with the utility billing process. The process has helped with disconnects of accounts with zero water usage that the resident has moved out but did not disconnect the service. Staff has worked with several residents that were impacted by the Covid shut down to make payments on the account to avoid disconnection. American Water is working with us to complete weekly disconnects over two days if the number is high.

Billing in INCODE 10 upgrade has reached a point where the process is running smoothly. Recent updates to the INCODE Insite web content have allowed us to provide on-line bill view for customers that have registered for on-line services. We are also implementing an email billing option.

To enroll for email billing, the customer is required to register through the on-line portal and choose between paper or email. There is not an option for both. Policy states the account email status is the responsibility of the account holder and invalid email accounts returned undeliverable may be subject to delinquent payment charges. Staff is working with INCODE support for testing and setup for undeliverable notices for invalid email accounts.

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

Staff is taking final steps to publish the Fiscal Year 2021 Budget document. Sewer rates adopted along with the Community Investment Plan adoption are scheduled. Once complete they will be added to the document. Budget for Fiscal Year 2021 is strictly a maintenance budget at best. It does not include an increase in salary or include many capital items.

The Community Investment Plan is a five-year plan of identified projects, improvements, and equipment. This is tentatively scheduled for the October 12<sup>th</sup> meeting.

***Prior-Year Comparative Income Statement***

Attached for your review is a summary comparative income statement showing variances between August 2020 activity to August 2019. Additionally, it shows variances between Fiscal Year-to-Date (YTD) activities. General Fund year-to-date revenue through August 2020 reflects an increase of 2.2% compared to Year-to-date August 2019. Year-to-date expenditures reflect an increase of 1.67% compared to this time frame in 2019.

Property tax collection is down nearly 15% this year compared to last year, primarily because of delinquent taxes. Sales and use taxes are up compared to last year by over 33%. With Use Tax making up over 16% of this increase. General Sales Tax is up nearly 5% over last year receipts.

Franchise Taxes continue to be down compared to last year and are currently about 22% less than last year. The Lodging Tax continues to reflect an increase over last year by nearly 45% year-to-date. August receipts were up over last August by over 25%, unlike the previous three months that reflected decreases. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from July lodging.

Total year-to-date of all funds still reflects revenue exceeding expenditures or expense. There are a few Funds that reflect expenditures or expense exceeding revenue collected. Capital Improvement ½ Cent Sales Tax, Vehicle and Equipment Replacement, Neighborhood Improvement, Tax Increment Financing, Children’s Memorial, and Arts Commission funds all currently reflect year-to-date expenditures exceeding revenue. August is the first month that General Fund revenue exceed expenditures this year. This is from receipt of the CARES ACT funding. Capital Improvement Transportation, General Obligation Bond along with Water Pollution Control funds’ revenue are also currently exceeding expenditures for this period.

Please keep in mind this is a snapshot in time and a comparison to the events that were taking place this time last year. This report continues to reflect the City in a good position with COVID-19 continuing. I am pleased that we have not seen a decline in sales tax revenue. Fiscal Year 2021 budget includes a projected decline in sales tax revenue.

***Budget Fiscal Year 2020:***

Staff has taken necessary steps to cut expenditures where possible with the anticipation of drop in revenue. Furloughs continue through the end of September. It appears sales tax revenue will come in as projected for Fiscal Year 2020. However, other revenue is not meeting projections. The final budget amendment for Fiscal Year 2020 reflects a reduction in the amount of reserves projected to use from nearly \$734,000 down to about \$630,000

***Audit Fiscal Year 2020:***

Staff is beginning to prepare for year-end audit. Preliminary field work is scheduled the week of October 5<sup>th</sup>. Complete field work and development of the annual audit report is scheduled for the week of November 30<sup>th</sup>. It is unclear as to how much time audit staff will be here in person. Most paperwork can be provided electronically. Watch for your annual audit letters to arrive in October to complete and return to the Audit Firm.

***Attachments:***

Prior-Year Comparative Income Statement



# Prior-Year Comparative Income Statement

## Group Summary

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 110 - GENERAL</b>								
<b>Revenue</b>								
	733,396.58	1,092,522.97	359,126.39	48.97%	9,279,666.80	9,484,049.47	204,382.67	2.20%
<b>Revenue Total:</b>	<b>733,396.58</b>	<b>1,092,522.97</b>	<b>359,126.39</b>	<b>48.97%</b>	<b>9,279,666.80</b>	<b>9,484,049.47</b>	<b>204,382.67</b>	<b>2.20%</b>
<b>Expense</b>								
601 - LEGISLATIVE	995.85	92.00	903.85	90.76%	75,666.03	87,476.75	-11,810.72	-15.61%
602 - CITY CLERK	4,917.55	5,291.11	-373.56	-7.60%	68,623.64	64,946.83	3,676.81	5.36%
603 - CITY MANAGER	12,618.62	18,230.16	-5,611.54	-44.47%	177,129.10	200,673.32	-23,544.22	-13.29%
604 - MUNICIPAL COURT	13,244.44	12,046.73	1,197.71	9.04%	139,373.07	139,816.11	-443.04	-0.32%
605 - LEGAL	1,475.00	1,004.51	470.49	31.90%	8,148.36	6,635.76	1,512.60	18.56%
610 - HUMAN RESOURCES	11,369.68	12,096.55	-726.87	-6.39%	130,841.19	163,971.90	-33,130.71	-25.32%
611 - GENERAL	29,250.44	45,577.99	-16,327.55	-55.82%	445,890.14	467,874.26	-21,984.12	-4.93%
612 - FINANCE	33,538.09	31,203.93	2,334.16	6.96%	452,602.25	442,076.56	10,525.69	2.33%
613 - INFORMATION TECHNOLOGY	26,720.20	30,518.31	-3,798.11	-14.21%	539,677.70	512,747.39	26,930.31	4.99%
614 - BUILDINGS & GROUNDS	18,741.87	11,945.80	6,796.07	36.26%	180,138.03	164,345.19	15,792.84	8.77%
620 - EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00%	12,943.52	17,172.33	-4,228.81	-32.67%
621 - FIRE PROTECTION	143,253.29	164,415.65	-21,162.36	-14.77%	1,991,831.52	1,895,275.34	96,556.18	4.85%
622 - LAW ENFORCEMENT	186,239.21	182,759.45	3,479.76	1.87%	2,595,530.10	2,475,120.45	120,409.65	4.64%
623 - ANIMAL CONTROL	19,748.77	18,640.87	1,107.90	5.61%	259,744.34	237,602.85	22,141.49	8.52%
624 - ANIMAL CONTROL DONATION	0.00	0.00	0.00	0.00%	33,752.14	0.00	33,752.14	100.00%
640 - GRAPHIC INFORMATION SYSTEMS	0.00	4,281.25	-4,281.25	0.00%	0.00	61,181.07	-61,181.07	0.00%
641 - COMMUNITY DEVELOPMENT	34,046.91	28,544.34	5,502.57	16.16%	433,887.28	400,028.70	33,858.58	7.80%
642 - ECONOMIC DEVELOPMENT	16,930.58	14,423.31	2,507.27	14.81%	213,219.37	196,442.47	16,776.90	7.87%
643 - STREET MAINTENANCE	106,548.61	88,457.16	18,091.45	16.98%	1,689,264.73	1,203,509.88	485,754.85	28.76%
644 - CEMETERY	9,368.95	9,100.04	268.91	2.87%	86,719.78	84,571.32	2,148.46	2.48%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	64,298.48	636,033.07	-571,734.59	-889.19%
<b>Expense Total:</b>	<b>669,008.06</b>	<b>678,629.16</b>	<b>-9,621.10</b>	<b>-1.44%</b>	<b>9,599,280.77</b>	<b>9,457,501.55</b>	<b>141,779.22</b>	<b>1.48%</b>
<b>Fund 110 Surplus (Deficit):</b>	<b>64,388.52</b>	<b>413,893.81</b>	<b>349,505.29</b>	<b>542.81%</b>	<b>-319,613.97</b>	<b>26,547.92</b>	<b>346,161.89</b>	<b>108.31%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 210 - CAPITAL IMPROVEMENT TRAN</b>								
<b>Revenue</b>								
	67,175.14	70,676.05	3,500.91	5.21%	1,043,587.09	679,096.26	-364,490.83	-34.93%
<b>Revenue Total:</b>	<b>67,175.14</b>	<b>70,676.05</b>	<b>3,500.91</b>	<b>5.21%</b>	<b>1,043,587.09</b>	<b>679,096.26</b>	<b>-364,490.83</b>	<b>-34.93%</b>
<b>Expense</b>								
611 - GENERAL	113.86	168.17	-54.31	-47.70%	752.76	1,015.81	-263.05	-34.94%
680 - CAPITAL IMPROVEMENT	35,242.49	29,732.49	5,510.00	15.63%	831,104.79	164,703.85	666,400.94	80.18%
<b>Expense Total:</b>	<b>35,356.35</b>	<b>29,900.66</b>	<b>5,455.69</b>	<b>15.43%</b>	<b>831,857.55</b>	<b>165,719.66</b>	<b>666,137.89</b>	<b>80.08%</b>
<b>Fund 210 Surplus (Deficit):</b>	<b>31,818.79</b>	<b>40,775.39</b>	<b>8,956.60</b>	<b>28.15%</b>	<b>211,729.54</b>	<b>513,376.60</b>	<b>301,647.06</b>	<b>142.47%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 215 - CAPITAL IMPROVEMENT 1/2 C</b>								
<b>Revenue</b>								
	167,652.03	162,188.28	-5,463.75	-3.26%	1,682,562.65	1,773,390.69	90,828.04	5.40%
<b>Revenue Total:</b>	<b>167,652.03</b>	<b>162,188.28</b>	<b>-5,463.75</b>	<b>-3.26%</b>	<b>1,682,562.65</b>	<b>1,773,390.69</b>	<b>90,828.04</b>	<b>5.40%</b>
<b>Expense</b>								
611 - GENERAL	222.36	209.18	13.18	5.93%	162,581.80	1,045.30	161,536.50	99.36%
680 - CAPITAL IMPROVEMENT	279.45	0.00	279.45	100.00%	29,085.26	470,684.54	-441,599.28	-1,518.29%
810 - NON-DEPARTMENTAL	768,805.52	788,056.86	-19,251.34	-2.50%	1,370,730.58	1,402,989.80	-32,259.22	-2.35%
<b>Expense Total:</b>	<b>769,307.33</b>	<b>788,266.04</b>	<b>-18,958.71</b>	<b>-2.46%</b>	<b>1,562,397.64</b>	<b>1,874,719.64</b>	<b>-312,322.00</b>	<b>-19.99%</b>
<b>Fund 215 Surplus (Deficit):</b>	<b>-601,655.30</b>	<b>-626,077.76</b>	<b>-24,422.46</b>	<b>-4.06%</b>	<b>120,165.01</b>	<b>-101,328.95</b>	<b>-221,493.96</b>	<b>-184.32%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 225 - GENERAL OBLIGATION BONDS</b>								
<b>Revenue</b>								
	2,035.33	2,228.89	193.56	9.51%	1,067,486.42	1,054,602.25	-12,884.17	-1.21%
<b>Revenue Total:</b>	<b>2,035.33</b>	<b>2,228.89</b>	<b>193.56</b>	<b>9.51%</b>	<b>1,067,486.42</b>	<b>1,054,602.25</b>	<b>-12,884.17</b>	<b>-1.21%</b>
<b>Expense</b>								
611 - GENERAL	0.00	33.77	-33.77	0.00%	0.00	67.72	-67.72	0.00%
680 - CAPITAL IMPROVEMENT	25,809.42	267.16	25,542.26	98.96%	934,365.38	11,970.34	922,395.04	98.72%
810 - NON-DEPARTMENTAL	63,850.00	46,150.00	17,700.00	27.72%	983,575.00	995,000.00	-11,425.00	-1.16%
<b>Expense Total:</b>	<b>89,659.42</b>	<b>46,450.93</b>	<b>43,208.49</b>	<b>48.19%</b>	<b>1,917,940.38</b>	<b>1,007,038.06</b>	<b>910,902.32</b>	<b>47.49%</b>
<b>Fund 225 Surplus (Deficit):</b>	<b>-87,624.09</b>	<b>-44,222.04</b>	<b>43,402.05</b>	<b>49.53%</b>	<b>-850,453.96</b>	<b>47,564.19</b>	<b>898,018.15</b>	<b>105.59%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT</b>								
<b>Revenue</b>								
	2,852.62	0.00	-2,852.62	-100.00%	66,699.74	2,655.29	-64,044.45	-96.02%
<b>Revenue Total:</b>	<b>2,852.62</b>	<b>0.00</b>	<b>-2,852.62</b>	<b>-100.00%</b>	<b>66,699.74</b>	<b>2,655.29</b>	<b>-64,044.45</b>	<b>-96.02%</b>
<b>Expense</b>								
611 - GENERAL	14.44	0.00	14.44	100.00%	48.65	62.00	-13.35	-27.44%
622 - LAW ENFORCEMENT	0.00	0.00	0.00	0.00%	0.00	76,824.19	-76,824.19	0.00%
643 - STREET MAINTENANCE	0.00	125.00	-125.00	0.00%	0.00	74,153.65	-74,153.65	0.00%
<b>Expense Total:</b>	<b>14.44</b>	<b>125.00</b>	<b>-110.56</b>	<b>-765.65%</b>	<b>48.65</b>	<b>151,039.84</b>	<b>-150,991.19</b>	<b>-310,362.16%</b>
<b>Fund 250 Surplus (Deficit):</b>	<b>2,838.18</b>	<b>-125.00</b>	<b>-2,963.18</b>	<b>-104.40%</b>	<b>66,651.09</b>	<b>-148,384.55</b>	<b>-215,035.64</b>	<b>-322.63%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 310 - DEBT SERVICE</b>								
<b>Revenue</b>								
	1,028,899.96	1,029,880.66	980.70	0.10%	2,697,976.88	2,789,588.79	91,611.91	3.40%
<b>Revenue Total:</b>	<b>1,028,899.96</b>	<b>1,029,880.66</b>	<b>980.70</b>	<b>0.10%</b>	<b>2,697,976.88</b>	<b>2,789,588.79</b>	<b>91,611.91</b>	<b>3.40%</b>
<b>Expense</b>								
611 - GENERAL	1,028,899.96	1,029,880.66	-980.70	-0.10%	2,697,976.88	2,789,588.79	-91,611.91	-3.40%
<b>Expense Total:</b>	<b>1,028,899.96</b>	<b>1,029,880.66</b>	<b>-980.70</b>	<b>-0.10%</b>	<b>2,697,976.88</b>	<b>2,789,588.79</b>	<b>-91,611.91</b>	<b>-3.40%</b>
<b>Fund 310 Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 410 - NEIGHBORHOOD IMPROVEMENT</b>								
<b>Revenue</b>								
	0.00	0.00	0.00	0.00%	508,446.52	583,282.80	74,836.28	14.72%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>508,446.52</b>	<b>583,282.80</b>	<b>74,836.28</b>	<b>14.72%</b>
<b>Expense</b>								
691 - RUSSELL AVENUE	450.00	225.00	225.00	50.00%	8,414.88	8,993.00	-578.12	-6.87%
692 - HAWTHORNE DEVELOPMENT	48,225.00	17,034.50	31,190.50	64.68%	254,068.75	929,004.96	-674,936.21	-265.65%
<b>Expense Total:</b>	<b>48,675.00</b>	<b>17,259.50</b>	<b>31,415.50</b>	<b>64.54%</b>	<b>262,483.63</b>	<b>937,997.96</b>	<b>-675,514.33</b>	<b>-257.35%</b>
<b>Fund 410 Surplus (Deficit):</b>	<b>-48,675.00</b>	<b>-17,259.50</b>	<b>31,415.50</b>	<b>64.54%</b>	<b>245,962.89</b>	<b>-354,715.16</b>	<b>-600,678.05</b>	<b>-244.21%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 430 - PARK &amp; RECREATION</b>								
<b>Revenue</b>								
	213,715.46	185,537.96	-28,177.50	-13.18%	2,669,814.59	2,148,767.39	-521,047.20	-19.52%
<b>Revenue Total:</b>	<b>213,715.46</b>	<b>185,537.96</b>	<b>-28,177.50</b>	<b>-13.18%</b>	<b>2,669,814.59</b>	<b>2,148,767.39</b>	<b>-521,047.20</b>	<b>-19.52%</b>
<b>Expense</b>								
611 - GENERAL	37,939.18	28,657.45	9,281.73	24.46%	664,244.74	399,488.24	264,756.50	39.86%
631 - MAINTENANCE	36,770.61	24,382.42	12,388.19	33.69%	378,521.85	323,020.42	55,501.43	14.66%
632 - RECREATION PROGRAMS	71,227.46	110,354.63	-39,127.17	-54.93%	786,501.56	467,735.69	318,765.87	40.53%
633 - COMMUNITY CENTER	40,737.94	35,373.71	5,364.23	13.17%	364,697.53	291,119.79	73,577.74	20.18%
810 - NON-DEPARTMENTAL	195,960.63	195,501.93	458.70	0.23%	278,570.72	274,952.77	3,617.95	1.30%
<b>Expense Total:</b>	<b>382,635.82</b>	<b>394,270.14</b>	<b>-11,634.32</b>	<b>-3.04%</b>	<b>2,472,536.40</b>	<b>1,756,316.91</b>	<b>716,219.49</b>	<b>28.97%</b>
<b>Fund 430 Surplus (Deficit):</b>	<b>-168,920.36</b>	<b>-208,732.18</b>	<b>-39,811.82</b>	<b>-23.57%</b>	<b>197,278.19</b>	<b>392,450.48</b>	<b>195,172.29</b>	<b>98.93%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 440 - TAX INCREMENTAL FINANCING</b>								
<b>Revenue</b>								
	0.00	0.00	0.00	0.00%	149,408.69	150,136.18	727.49	0.49%
<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>149,408.69</b>	<b>150,136.18</b>	<b>727.49</b>	<b>0.49%</b>
<b>Expense</b>								
693 - KEYSTONE TIF	0.00	0.00	0.00	0.00%	145,077.21	154,467.66	-9,390.45	-6.47%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>145,077.21</b>	<b>154,467.66</b>	<b>-9,390.45</b>	<b>-6.47%</b>
<b>Fund 440 Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>4,331.48</b>	<b>-4,331.48</b>	<b>-8,662.96</b>	<b>-200.00%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 610 - WATER POLLUTION CONTROL</b>								
<b>Revenue</b>								
	522,061.68	442,663.23	-79,398.45	-15.21%	4,561,628.07	4,511,699.58	-49,928.49	-1.09%
<b>Revenue Total:</b>	<b>522,061.68</b>	<b>442,663.23</b>	<b>-79,398.45</b>	<b>-15.21%</b>	<b>4,561,628.07</b>	<b>4,511,699.58</b>	<b>-49,928.49</b>	<b>-1.09%</b>
<b>Expense</b>								
611 - GENERAL	50,376.40	44,180.35	6,196.05	12.30%	1,096,597.53	1,222,132.87	-125,535.34	-11.45%
612 - FINANCE	2,006.19	3,808.56	-1,802.37	-89.84%	48,138.11	83,028.61	-34,890.50	-72.48%
671 - PLANTS	65,891.59	87,648.90	-21,757.31	-33.02%	1,010,225.79	908,565.98	101,659.81	10.06%
672 - COLLECTIONS	22,244.30	23,238.12	-993.82	-4.47%	290,985.19	314,885.28	-23,900.09	-8.21%
680 - CAPITAL IMPROVEMENT	47,309.28	62.50	47,246.78	99.87%	297,411.64	753,556.17	-456,144.53	-153.37%
<b>Expense Total:</b>	<b>187,827.76</b>	<b>158,938.43</b>	<b>28,889.33</b>	<b>15.38%</b>	<b>2,743,358.26</b>	<b>3,282,168.91</b>	<b>-538,810.65</b>	<b>-19.64%</b>
<b>Fund 610 Surplus (Deficit):</b>	<b>334,233.92</b>	<b>283,724.80</b>	<b>-50,509.12</b>	<b>-15.11%</b>	<b>1,818,269.81</b>	<b>1,229,530.67</b>	<b>-588,739.14</b>	<b>-32.38%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 710 - STEVENSON</b>								
<b>Revenue</b>								
	268.83	0.00	-268.83	-100.00%	3,161.68	1,511.99	-1,649.69	-52.18%
<b>Revenue Total:</b>	<b>268.83</b>	<b>0.00</b>	<b>-268.83</b>	<b>-100.00%</b>	<b>3,161.68</b>	<b>1,511.99</b>	<b>-1,649.69</b>	<b>-52.18%</b>
<b>Expense</b>								
611 - GENERAL	0.00	0.00	0.00	0.00%	42,600.00	1,600.00	41,000.00	96.24%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>42,600.00</b>	<b>1,600.00</b>	<b>41,000.00</b>	<b>96.24%</b>
<b>Fund 710 Surplus (Deficit):</b>	<b>268.83</b>	<b>0.00</b>	<b>-268.83</b>	<b>-100.00%</b>	<b>-39,438.32</b>	<b>-88.01</b>	<b>39,350.31</b>	<b>99.78%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN Revenue	73.46	0.00	-73.46	-100.00%	702.59	405.64	-296.95	-42.27%
<b>Revenue Total:</b>	<b>73.46</b>	<b>0.00</b>	<b>-73.46</b>	<b>-100.00%</b>	<b>702.59</b>	<b>405.64</b>	<b>-296.95</b>	<b>-42.27%</b>
<b>Fund 720 Total:</b>	<b>73.46</b>	<b>0.00</b>	<b>-73.46</b>	<b>-100.00%</b>	<b>702.59</b>	<b>405.64</b>	<b>-296.95</b>	<b>-42.27%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 730 - ANDERSON</b>								
<b>Revenue</b>								
	53.50	0.00	-53.50	-100.00%	511.81	294.63	-217.18	-42.43%
<b>Revenue Total:</b>	<b>53.50</b>	<b>0.00</b>	<b>-53.50</b>	<b>-100.00%</b>	<b>511.81</b>	<b>294.63</b>	<b>-217.18</b>	<b>-42.43%</b>
<b>Expense</b>								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,000.00	0.00	1,000.00	100.00%
<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>100.00%</b>
<b>Fund 730 Surplus (Deficit):</b>	<b>53.50</b>	<b>0.00</b>	<b>-53.50</b>	<b>-100.00%</b>	<b>-488.19</b>	<b>294.63</b>	<b>782.82</b>	<b>160.35%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY Revenue	61.24	0.00	-61.24	-100.00%	585.73	338.03	-247.70	-42.29%
<b>Revenue Total:</b>	<b>61.24</b>	<b>0.00</b>	<b>-61.24</b>	<b>-100.00%</b>	<b>585.73</b>	<b>338.03</b>	<b>-247.70</b>	<b>-42.29%</b>
<b>Fund 740 Total:</b>	<b>61.24</b>	<b>0.00</b>	<b>-61.24</b>	<b>-100.00%</b>	<b>585.73</b>	<b>338.03</b>	<b>-247.70</b>	<b>-42.29%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL Revenue								
	41.30	0.00	-41.30	-100.00%	394.97	227.90	-167.07	-42.30%
<b>Revenue Total:</b>	<b>41.30</b>	<b>0.00</b>	<b>-41.30</b>	<b>-100.00%</b>	<b>394.97</b>	<b>227.90</b>	<b>-167.07</b>	<b>-42.30%</b>
<b>Fund 750 Total:</b>	<b>41.30</b>	<b>0.00</b>	<b>-41.30</b>	<b>-100.00%</b>	<b>394.97</b>	<b>227.90</b>	<b>-167.07</b>	<b>-42.30%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 810 - CHILDREN'S MEMORIAL</b>								
<b>Revenue</b>								
	113.64	0.00	-113.64	-100.00%	15,792.84	1,272.29	-14,520.55	-91.94%
<b>Revenue Total:</b>	<b>113.64</b>	<b>0.00</b>	<b>-113.64</b>	<b>-100.00%</b>	<b>15,792.84</b>	<b>1,272.29</b>	<b>-14,520.55</b>	<b>-91.94%</b>
<b>Expense</b>								
611 - GENERAL	4,545.26	8.33	4,536.93	99.82%	6,750.63	7,622.85	-872.22	-12.92%
<b>Expense Total:</b>	<b>4,545.26</b>	<b>8.33</b>	<b>4,536.93</b>	<b>99.82%</b>	<b>6,750.63</b>	<b>7,622.85</b>	<b>-872.22</b>	<b>-12.92%</b>
<b>Fund 810 Surplus (Deficit):</b>	<b>-4,431.62</b>	<b>-8.33</b>	<b>4,423.29</b>	<b>99.81%</b>	<b>9,042.21</b>	<b>-6,350.56</b>	<b>-15,392.77</b>	<b>-170.23%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 820 - ARTS COMMISSION</b>								
<b>Revenue</b>								
	68.28	0.00	-68.28	-100.00%	2,077.54	278.13	-1,799.41	-86.61%
<b>Revenue Total:</b>	<b>68.28</b>	<b>0.00</b>	<b>-68.28</b>	<b>-100.00%</b>	<b>2,077.54</b>	<b>278.13</b>	<b>-1,799.41</b>	<b>-86.61%</b>
<b>Expense</b>								
611 - GENERAL	2,863.13	4.61	2,858.52	99.84%	9,404.09	485.92	8,918.17	94.83%
<b>Expense Total:</b>	<b>2,863.13</b>	<b>4.61</b>	<b>2,858.52</b>	<b>99.84%</b>	<b>9,404.09</b>	<b>485.92</b>	<b>8,918.17</b>	<b>94.83%</b>
<b>Fund 820 Surplus (Deficit):</b>	<b>-2,794.85</b>	<b>-4.61</b>	<b>2,790.24</b>	<b>99.84%</b>	<b>-7,326.55</b>	<b>-207.79</b>	<b>7,118.76</b>	<b>97.16%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 825 - PUBLIC ARTS FUND</b>								
<b>Revenue</b>								
	2.01	0.00	-2.01	-100.00%	19.24	11.08	-8.16	-42.41%
<b>Revenue Total:</b>	<b>2.01</b>	<b>0.00</b>	<b>-2.01</b>	<b>-100.00%</b>	<b>19.24</b>	<b>11.08</b>	<b>-8.16</b>	<b>-42.41%</b>
<b>Expense</b>								
611 - GENERAL	0.15	0.18	-0.03	-20.00%	1.61	1.79	-0.18	-11.18%
<b>Expense Total:</b>	<b>0.15</b>	<b>0.18</b>	<b>-0.03</b>	<b>-20.00%</b>	<b>1.61</b>	<b>1.79</b>	<b>-0.18</b>	<b>-11.18%</b>
<b>Fund 825 Surplus (Deficit):</b>	<b>1.86</b>	<b>-0.18</b>	<b>-2.04</b>	<b>-109.68%</b>	<b>17.63</b>	<b>9.29</b>	<b>-8.34</b>	<b>-47.31%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 830 - WCVB TOURISM BUREAU</b>								
<b>Revenue</b>								
	23,188.06	0.00	-23,188.06	-100.00%	158,894.73	248,157.37	89,262.64	56.18%
<b>Revenue Total:</b>	<b>23,188.06</b>	<b>0.00</b>	<b>-23,188.06</b>	<b>-100.00%</b>	<b>158,894.73</b>	<b>248,157.37</b>	<b>89,262.64</b>	<b>56.18%</b>
<b>Expense</b>								
611 - GENERAL	11,732.27	2,187.60	9,544.67	81.35%	140,810.00	136,750.20	4,059.80	2.88%
<b>Expense Total:</b>	<b>11,732.27</b>	<b>2,187.60</b>	<b>9,544.67</b>	<b>81.35%</b>	<b>140,810.00</b>	<b>136,750.20</b>	<b>4,059.80</b>	<b>2.88%</b>
<b>Fund 830 Surplus (Deficit):</b>	<b>11,455.79</b>	<b>-2,187.60</b>	<b>-13,643.39</b>	<b>-119.10%</b>	<b>18,084.73</b>	<b>111,407.17</b>	<b>93,322.44</b>	<b>516.03%</b>

Prior-Year Comparative Income Statement

For the Period Ending 08/31/2020

Department...	2018-2019 Aug. Activity	2019-2020 Aug. Activity + Encumbrances	Aug. Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity + Encumbrances	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 900 - SELF INSURED</b>								
<b>Revenue</b>								
	46,985.38	86,485.48	39,500.10	84.07%	991,813.32	1,109,660.62	117,847.30	11.88%
<b>Revenue Total:</b>	<b>46,985.38</b>	<b>86,485.48</b>	<b>39,500.10</b>	<b>84.07%</b>	<b>991,813.32</b>	<b>1,109,660.62</b>	<b>117,847.30</b>	<b>11.88%</b>
<b>Expense</b>								
611 - GENERAL	1,296.66	2,777.29	-1,480.63	-114.19%	34,923.85	40,941.76	-6,017.91	-17.23%
699 - SELF INSURANCE PREMIUM	57,720.25	49,161.22	8,559.03	14.83%	863,490.10	861,068.78	2,421.32	0.28%
<b>Expense Total:</b>	<b>59,016.91</b>	<b>51,938.51</b>	<b>7,078.40</b>	<b>11.99%</b>	<b>898,413.95</b>	<b>902,010.54</b>	<b>-3,596.59</b>	<b>-0.40%</b>
<b>Fund 900 Surplus (Deficit):</b>	<b>-12,031.53</b>	<b>34,546.97</b>	<b>46,578.50</b>	<b>387.14%</b>	<b>93,399.37</b>	<b>207,650.08</b>	<b>114,250.71</b>	<b>122.32%</b>
<b>Total Surplus (Deficit):</b>	<b>-480,897.36</b>	<b>-125,676.23</b>	<b>355,221.13</b>	<b>73.87%</b>	<b>1,569,294.25</b>	<b>1,914,396.10</b>	<b>345,101.85</b>	<b>21.99%</b>

Fund Summary

Fund	2018-2019	2019-2020	Aug. Variance		2018-2019	2019-2020	YTD Variance	
	Aug. Activity	Aug. Activity + Encumbrances	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity + Encumbrances	Favorable / (Unfavorable)	Variance %
110 - GENERAL	64,388.52	413,893.81	349,505.29	542.81%	-319,613.97	26,547.92	346,161.89	108.31%
210 - CAPITAL IMPROVEMENT ...	31,818.79	40,775.39	8,956.60	28.15%	211,729.54	513,376.60	301,647.06	142.47%
215 - CAPITAL IMPROVEMENT ...	-601,655.30	-626,077.76	-24,422.46	-4.06%	120,165.01	-101,328.95	-221,493.96	-184.32%
225 - GENERAL OBLIGATION B...	-87,624.09	-44,222.04	43,402.05	49.53%	-850,453.96	47,564.19	898,018.15	105.59%
250 - VEHICLE AND EQUIPME...	2,838.18	-125.00	-2,963.18	-104.40%	66,651.09	-148,384.55	-215,035.64	-322.63%
310 - DEBT SERVICE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
410 - NEIGHBORHOOD IMPRO...	-48,675.00	-17,259.50	31,415.50	64.54%	245,962.89	-354,715.16	-600,678.05	-244.21%
430 - PARK & RECREATION	-168,920.36	-208,732.18	-39,811.82	-23.57%	197,278.19	392,450.48	195,172.29	98.93%
440 - TAX INCREMENTAL FINA...	0.00	0.00	0.00	0.00%	4,331.48	-4,331.48	-8,662.96	-200.00%
610 - WATER POLLUTION CON...	334,233.92	283,724.80	-50,509.12	-15.11%	1,818,269.81	1,229,530.67	-588,739.14	-32.38%
710 - STEVENSON	268.83	0.00	-268.83	-100.00%	-39,438.32	-88.01	39,350.31	99.78%
720 - BROWN	73.46	0.00	-73.46	-100.00%	702.59	405.64	-296.95	-42.27%
730 - ANDERSON	53.50	0.00	-53.50	-100.00%	-488.19	294.63	782.82	160.35%
740 - CRISSEY	61.24	0.00	-61.24	-100.00%	585.73	338.03	-247.70	-42.29%
750 - TRICENTENNIAL	41.30	0.00	-41.30	-100.00%	394.97	227.90	-167.07	-42.30%
810 - CHILDREN'S MEMORIAL	-4,431.62	-8.33	4,423.29	99.81%	9,042.21	-6,350.56	-15,392.77	-170.23%
820 - ARTS COMMISSION	-2,794.85	-4.61	2,790.24	99.84%	-7,326.55	-207.79	7,118.76	97.16%
825 - PUBLIC ARTS FUND	1.86	-0.18	-2.04	-109.68%	17.63	9.29	-8.34	-47.31%
830 - WCVB TOURISM BUREAU	11,455.79	-2,187.60	-13,643.39	-119.10%	18,084.73	111,407.17	93,322.44	516.03%
900 - SELF INSURED	-12,031.53	34,546.97	46,578.50	387.14%	93,399.37	207,650.08	114,250.71	122.32%
<b>Total Surplus (Deficit):</b>	<b>-480,897.36</b>	<b>-125,676.23</b>	<b>355,221.13</b>	<b>73.87%</b>	<b>1,569,294.25</b>	<b>1,914,396.10</b>	<b>345,101.85</b>	<b>21.99%</b>