



Director of Finance Report

April 26, 2021

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/Dog/Liquor Licenses:

Three local business establishments are left from the 2021 business license season and are currently in the court system for failure to maintain an active license.

Business license renewals have been updated and will be out in the mail soon. New businesses are encouraged to renew through the next year if tax or insurance documents are current.

The city has 398 active dog licenses with renewals out in the mail. Dog licenses are needed for public safety to assure they have current rabies vaccinations. Dog licenses are mostly voluntary with no enforcement. Several rental property management entities require a current dog license for tenants that have a dog.

Nine liquor license establishments have not scheduled the location inspection by the March 1 due date. Two establishments failed the first inspection, and all will be required to pay the \$225.00 fee before any future inspections can be scheduled.

State liquor renewals are available and city liquor renewals have been updated. Renewals are available on request and will be mailed the first week of May with copies emailed to the renewal entity if email address is provided.

Liquor license renewal process includes background checks by the Police Department and City Manager approval.

Utility Billing:

The online payment web site for utility billing has a new look and navigation options. Customer feedback has been minimal with no issues reported. The page is managed by Tyler Technologies.

Winter average for residential accounts have been calculated and updated for all zones. One zone has been billed with the remaining zones to be billed in upcoming weeks. Staff has received numerous calls from residents with a change in the billing amount that are not aware of the winter average procedure.

All accounts with abnormal usage have been reviewed and contact has been attempted with any accounts that have out of the ordinary large usage found. Several residents have inquired about high usage due to leaving water dripping due to the extreme cold weather this winter.

Fiscal Year 2022 Budget Development

Fiscal Year 2022 budget development began with a Strategic Planning session March 1, 2021. Council discussed long term goals and vision for Warrensburg. There is little change to the Strategic Plan for the next few years. The five focus areas will remain with emphasis on Infrastructure needs, employee retention and economic growth necessary to maintain a sustainable revenue stream. Also, a ten-year capital plan will be developed to include possible funding sources and extension of the half-cent Capital Sales Tax that expires in 2024.

With passage of the General Obligation Bonds, much needed street infrastructure will be included in the Fiscal Year 2022 Budget.

Operating revenue looks to be projected basically flat and the ultimate goal is to keep expenditure projections equal to revenue.

The American Rescue Plan Act distribution will also be included in the budget projections.

Budget Fiscal Year 2021:

As of March 31, 2021, budget is half complete. Total revenue across all funds for Fiscal Year 2021 is showing just over forty-two percent remaining or about eight percent more than budget. The primary reason for the positive reflection is because of the CARES ACT money receipts. The upcoming mid-year budget amendment will increase revenue because of the receipt of CARES ACT money.

The most recent stimulus package will also result in an increase in revenue before year-end. The City is allocated about \$3.76 million to be distributed in two pieces. Receipt of one-half in 2021 and the second half about the same time of year in 2022. Further information on what the money can be spent for will be provided through budget development.

Current data shows staff and management are managing the budget well. The Budget Report included reflects the percentage of budget remaining for the fiscal year. At the end of March there should be 50% budget remaining. General Fund expenditures currently reflect 50.83% of budget remaining. Most of the divisions are reflecting more than 50% budget remaining. Most of the funds reflect revenue exceeding budget for this quarter. Likewise, expenditures or expenses are currently slightly under budget for several funds. The fact that most divisions are under budget is offsetting the CARES ACT expenditures recorded that are not yet included in the budget.

A complete mid-year budget amendment will be presented to Council at the May 10th Council meeting addressing the CARES ACT monies and prior-year planned expenditures that were not completed.

Prior-Year Comparative Income Statement

Attached for your review is a summary comparative income statement showing variances between March 2021 activity to March 2020. General Fund revenue for March 2021 reflects an increase of 7.47% compared to March 2020. Year to date comparison reflects 8.45% more than Fiscal Year 2020 due to receipt of the CARES ACT money received the end of October and in February. March expenditures reflect a decrease of nearly 25% compared to March 2020. Year to date reflects a decrease of 9.41%.

Property tax collection is down compared to March 2020 collections. Nearly all the projected property tax revenue is received in December and January. Sales and use taxes are up compared to last year with 5.552% for sales tax and Use Tax up nearly 59% compared to year-to date 2020.

Franchise Taxes continue to be down compared to last year and currently reflect 9% less than last year. The Lodging Tax continues to reflect a decrease over last year, currently by nearly 3%. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from February lodging.

Total March receipts and expenditures for all funds reflects revenue exceeding expenditures or expense. There are three Funds that reflect expenditures or expense exceeding revenue collected. Those three funds are the Vehicle and Equipment Fund that had a posting error to be corrected, the Neighborhood Improvement District Fund and the Stevenson Trust Fund. Property tax collections and receipt of CARES ACT money is the primary reason for revenue exceeding expenditures or expenses at this point in the Fiscal Year.

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 reflects the City in a good position with COVID-19 continuing into the new Fiscal Year. April sales tax receipts reflect a downturn in sales tax revenue. However, use taxes receipts are up again in April.

Attachments:

Budget Report

Prior-Year Comparative Income Statement



Budget Report

Group Summary

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 110 - GENERAL						
Revenue						
511 - PROPERTY TAX	855,500.00	855,500.00	4,499.48	789,852.27	-65,647.73	7.67 %
512 - SALES TAX	4,152,750.00	4,152,750.00	427,793.23	2,253,895.88	-1,898,854.12	45.73 %
513 - USE TAX	332,500.00	332,500.00	35,882.92	226,802.28	-105,697.72	31.79 %
514 - FRANCHISE TAX	2,507,000.00	2,507,000.00	217,022.72	1,178,145.69	-1,328,854.31	53.01 %
519 - TAX - NON CATEGORIZED	215,000.00	215,000.00	23,358.51	127,662.51	-87,337.49	40.62 %
521 - INTERGOVEN - FED GRANT	0.00	0.00	0.00	409,670.20	409,670.20	0.00 %
522 - INTERGOVEN - STATE GRANT	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
523 - INTERGOVEN - LOCAL GRANT	11,700.00	11,700.00	0.00	8,450.50	-3,249.50	27.77 %
531 - LICENSES	102,800.00	102,800.00	931.38	14,136.97	-88,663.03	86.25 %
532 - PERMITS	91,390.00	91,390.00	29,298.17	74,137.95	-17,252.05	18.88 %
541 - FINES	332,900.00	332,900.00	19,807.36	120,010.99	-212,889.01	63.95 %
551 - SERVICE & MERCHANDISE	275,100.00	275,100.00	28,605.29	71,816.10	-203,283.90	73.89 %
555 - SERVICE & MERCHANDISE	842,520.00	842,520.00	210,629.85	421,259.70	-421,260.30	50.00 %
561 - ASSET SALES	6,000.00	6,000.00	9,000.00	17,800.00	11,800.00	196.67 %
571 - INTEREST INCOME	56,470.00	56,470.00	588.28	23,206.65	-33,263.35	58.90 %
591 - DONATION	15,000.00	15,000.00	8,575.00	19,531.00	4,531.00	30.21 %
599 - REVENUE - NON CATEGORIZED	35,000.00	35,000.00	4,135.14	18,078.46	-16,921.54	48.35 %
Revenue Total:	9,841,630.00	9,841,630.00	1,020,127.33	5,774,457.15	-4,067,172.85	41.33 %
Expense						
601 - LEGISLATIVE	107,730.00	107,730.00	682.79	37,802.74	69,927.26	64.91 %
602 - CITY CLERK	81,330.00	81,330.00	5,278.95	37,905.39	43,424.61	53.39 %
603 - CITY MANAGER	283,320.00	283,320.00	5,693.99	101,528.81	181,791.19	64.16 %
604 - MUNICIPAL COURT	180,230.00	180,230.00	12,520.73	80,302.78	99,927.22	55.44 %
605 - LEGAL	15,000.00	15,000.00	425.00	3,525.00	11,475.00	76.50 %
610 - HUMAN RESOURCES	188,980.00	188,980.00	13,403.86	92,057.40	96,922.60	51.29 %
611 - GENERAL	499,160.00	499,160.00	47,829.81	496,693.20	2,466.80	0.49 %
612 - FINANCE	532,200.00	532,200.00	36,894.24	260,940.93	271,259.07	50.97 %
613 - INFORMATION TECHNOLOGY	591,670.00	591,670.00	28,218.39	317,309.06	274,360.94	46.37 %
614 - BUILDINGS & GROUNDS	199,450.00	199,450.00	23,546.08	88,160.27	111,289.73	55.80 %
620 - EMERGENCY MANAGEMENT	16,490.00	16,490.00	0.00	13,316.00	3,174.00	19.25 %
621 - FIRE PROTECTION	2,162,740.00	2,162,740.00	157,934.25	1,099,369.47	1,063,370.53	49.17 %
622 - LAW ENFORCEMENT	2,936,230.00	2,936,230.00	193,747.97	1,255,462.29	1,680,767.71	57.24 %
623 - ANIMAL CONTROL	122,880.00	122,880.00	760.63	93,811.25	29,068.75	23.66 %
640 - GRAPHIC INFORMATION SYSTEMS	82,960.00	82,960.00	76.80	40,407.22	42,552.78	51.29 %
641 - COMMUNITY DEVELOPMENT	519,730.00	519,730.00	36,517.57	234,354.55	285,375.45	54.91 %
642 - ECONOMIC DEVELOPMENT	186,760.00	186,760.00	5,137.50	70,482.49	116,277.51	62.26 %
643 - STREET MAINTENANCE	1,503,940.00	1,503,940.00	103,052.67	677,330.24	826,609.76	54.96 %
644 - CEMETERY	121,930.00	121,930.00	5,739.56	37,165.14	84,764.86	69.52 %
645 - CEMETERY - DONATION	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
810 - NON-DEPARTMENTAL	114,520.00	114,520.00	16,074.62	99,958.45	14,561.55	12.72 %
Expense Total:	10,448,750.00	10,448,750.00	693,535.41	5,137,882.68	5,310,867.32	50.83 %
Fund: 110 - GENERAL Surplus (Deficit):	-607,120.00	-607,120.00	326,591.92	636,574.47	1,243,694.47	204.85 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 210 - CAPITAL IMPROVEMENT TRAN						
Revenue						
512 - SALES TAX	565,000.00	565,000.00	52,683.32	334,768.61	-230,231.39	40.75 %
551 - SERVICE & MERCHANDISE	74,500.00	74,500.00	6,836.57	44,246.12	-30,253.88	40.61 %
571 - INTEREST INCOME	4,000.00	4,000.00	0.00	2,584.08	-1,415.92	35.40 %
Revenue Total:	643,500.00	643,500.00	59,519.89	381,598.81	-261,901.19	40.70 %
Expense						
611 - GENERAL	3,150.00	3,150.00	189.12	840.20	2,309.80	73.33 %
680 - CAPITAL IMPROVEMENT	640,350.00	640,350.00	66.37	33,511.01	606,838.99	94.77 %
Expense Total:	643,500.00	643,500.00	255.49	34,351.21	609,148.79	94.66 %
Fund: 210 - CAPITAL IMPROVEMENT TRAN Surplus (Deficit):	0.00	0.00	59,264.40	347,247.60	347,247.60	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C						
Revenue						
512 - SALES TAX	1,615,000.00	1,615,000.00	168,860.88	887,158.16	-727,841.84	45.07 %
513 - USE TAX	178,000.00	178,000.00	17,944.82	113,422.41	-64,577.59	36.28 %
571 - INTEREST INCOME	3,500.00	3,500.00	227.85	3,336.89	-163.11	4.66 %
Revenue Total:	1,796,500.00	1,796,500.00	187,033.55	1,003,917.46	-792,582.54	44.12 %
Expense						
611 - GENERAL	1,400.00	1,400.00	155.02	975.69	424.31	30.31 %
680 - CAPITAL IMPROVEMENT	140,750.00	140,750.00	8,996.97	114,341.85	26,408.15	18.76 %
810 - NON-DEPARTMENTAL	1,654,350.00	1,654,350.00	0.00	637,398.51	1,016,951.49	61.47 %
Expense Total:	1,796,500.00	1,796,500.00	9,151.99	752,716.05	1,043,783.95	58.10 %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C Surplus (Deficit):	0.00	0.00	177,881.56	251,201.41	251,201.41	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 225 - GENERAL OBLIGATION BONDS						
Revenue						
511 - PROPERTY TAX	1,114,300.00	1,114,300.00	1,774.12	1,046,857.43	-67,442.57	6.05 %
571 - INTEREST INCOME	3,300.00	3,300.00	20.40	1,434.65	-1,865.35	56.53 %
Revenue Total:	1,117,600.00	1,117,600.00	1,794.52	1,048,292.08	-69,307.92	6.20 %
Expense						
611 - GENERAL	0.00	0.00	40.22	390.88	-390.88	0.00 %
810 - NON-DEPARTMENTAL	1,117,600.00	1,117,600.00	0.00	976,150.00	141,450.00	12.66 %
Expense Total:	1,117,600.00	1,117,600.00	40.22	976,540.88	141,059.12	12.62 %
Fund: 225 - GENERAL OBLIGATION BONDS Surplus (Deficit):	0.00	0.00	1,754.30	71,751.20	71,751.20	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT						
Revenue						
571 - INTEREST INCOME	0.00	0.00	0.00	8.75	8.75	0.00 %
Revenue Total:	0.00	0.00	0.00	8.75	8.75	0.00 %
Expense						
611 - GENERAL	0.00	0.00	0.53	2.98	-2.98	0.00 %
622 - LAW ENFORCEMENT	0.00	0.00	1,572.52	1,572.52	-1,572.52	0.00 %
Expense Total:	0.00	0.00	1,573.05	1,575.50	-1,575.50	0.00 %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT Surplus (Deficit):	0.00	0.00	-1,573.05	-1,566.75	-1,566.75	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 310 - DEBT SERVICE						
Revenue						
571 - INTEREST INCOME	0.00	0.00	0.00	5.94	5.94	0.00 %
711 - OTHER FINANCING SOURCES	2,827,530.00	2,827,530.00	19,710.21	1,786,214.46	-1,041,315.54	36.83 %
Revenue Total:	2,827,530.00	2,827,530.00	19,710.21	1,786,220.40	-1,041,309.60	36.83 %
Expense						
611 - GENERAL	2,827,530.00	2,827,530.00	19,710.21	1,786,220.40	1,041,309.60	36.83 %
Expense Total:	2,827,530.00	2,827,530.00	19,710.21	1,786,220.40	1,041,309.60	36.83 %
Fund: 310 - DEBT SERVICE Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 410 - NEIGHBORHOOD IMPROVEMENT						
Revenue						
511 - PROPERTY TAX	69,000.00	69,000.00	0.00	63,282.81	-5,717.19	8.29 %
561 - ASSET SALES	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
571 - INTEREST INCOME	0.00	0.00	0.00	153.92	153.92	0.00 %
711 - OTHER FINANCING SOURCES	2,490.00	2,490.00	0.00	0.00	-2,490.00	100.00 %
Revenue Total:	171,490.00	171,490.00	0.00	63,436.73	-108,053.27	63.01 %
Expense						
611 - GENERAL	0.00	0.00	45.88	45.88	-45.88	0.00 %
691 - RUSSELL AVENUE	8,550.00	8,550.00	212.00	8,437.00	113.00	1.32 %
692 - HAWTHORNE DEVELOPMENT	162,940.00	162,940.00	0.00	147,234.50	15,705.50	9.64 %
Expense Total:	171,490.00	171,490.00	257.88	155,717.38	15,772.62	9.20 %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT Surplus (Deficit):	0.00	0.00	-257.88	-92,280.65	-92,280.65	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 430 - PARK & RECREATION						
Revenue						
511 - PROPERTY TAX	465,780.00	465,780.00	2,444.29	427,997.67	-37,782.33	8.11 %
512 - SALES TAX	1,163,750.00	1,163,750.00	121,746.51	645,635.08	-518,114.92	44.52 %
513 - USE TAX	131,000.00	131,000.00	13,456.93	85,056.16	-45,943.84	35.07 %
551 - SERVICE & MERCHANDISE	802,415.00	802,415.00	47,737.11	159,407.07	-643,007.93	80.13 %
561 - ASSET SALES	200.00	200.00	0.00	0.00	-200.00	100.00 %
571 - INTEREST INCOME	15,960.00	15,960.00	166.15	6,793.25	-9,166.75	57.44 %
591 - DONATION	2,000.00	2,000.00	0.00	221.00	-1,779.00	88.95 %
599 - REVENUE - NON CATEGORIZED	2,500.00	2,500.00	0.00	61.92	-2,438.08	97.52 %
Revenue Total:	2,583,605.00	2,583,605.00	185,550.99	1,325,172.15	-1,258,432.85	48.71 %
Expense						
611 - GENERAL	579,115.49	579,115.49	41,654.11	225,325.76	353,789.73	61.09 %
631 - MAINTENANCE	424,307.55	424,307.55	40,543.13	159,370.06	264,937.49	62.44 %
632 - RECREATION PROGRAMS	896,271.67	896,271.67	82,848.45	244,255.30	652,016.37	72.75 %
633 - COMMUNITY CENTER	408,845.95	408,845.95	26,977.86	177,255.44	231,590.51	56.64 %
810 - NON-DEPARTMENTAL	275,064.34	275,064.34	3,635.59	72,707.50	202,356.84	73.57 %
Expense Total:	2,583,605.00	2,583,605.00	195,659.14	878,914.06	1,704,690.94	65.98 %
Fund: 430 - PARK & RECREATION Surplus (Deficit):	0.00	0.00	-10,108.15	446,258.09	446,258.09	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 440 - TAX INCREMENTAL FINANCING						
Revenue						
511 - PROPERTY TAX	140,600.00	140,600.00	0.00	140,736.94	136.94	0.10 %
512 - SALES TAX	9,500.00	9,500.00	0.00	1,791.60	-7,708.40	81.14 %
Revenue Total:	150,100.00	150,100.00	0.00	142,528.54	-7,571.46	5.04 %
Expense						
693 - KEYSTONE TIF	150,100.00	150,100.00	138,130.96	142,528.54	7,571.46	5.04 %
Expense Total:	150,100.00	150,100.00	138,130.96	142,528.54	7,571.46	5.04 %
Fund: 440 - TAX INCREMENTAL FINANCING Surplus (Deficit):	0.00	0.00	-138,130.96	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 610 - WATER POLLUTION CONTROL						
Revenue						
532 - PERMITS	500.00	500.00	0.00	0.00	-500.00	100.00 %
551 - SERVICE & MERCHANDISE	4,784,600.00	4,784,600.00	400,766.48	2,448,803.05	-2,335,796.95	48.82 %
561 - ASSET SALES	0.00	0.00	41,000.00	41,000.00	41,000.00	0.00 %
571 - INTEREST INCOME	287,540.00	287,540.00	15,557.60	107,768.49	-179,771.51	62.52 %
599 - REVENUE - NON CATEGORIZED	0.00	0.00	18,492.26	18,567.26	18,567.26	0.00 %
Revenue Total:	5,072,640.00	5,072,640.00	475,816.34	2,616,138.80	-2,456,501.20	48.43 %
Expense						
611 - GENERAL	4,188,680.00	4,188,680.00	264,429.26	746,958.56	3,441,721.44	82.17 %
612 - FINANCE	88,420.00	88,420.00	9,647.60	45,392.86	43,027.14	48.66 %
671 - PLANTS	1,824,550.00	1,824,550.00	73,671.61	550,885.02	1,273,664.98	69.81 %
672 - COLLECTIONS	459,210.00	459,210.00	57,263.15	187,175.52	272,034.48	59.24 %
680 - CAPITAL IMPROVEMENT	1,255,000.00	1,255,000.00	0.00	395,928.69	859,071.31	68.45 %
Expense Total:	7,815,860.00	7,815,860.00	405,011.62	1,926,340.65	5,889,519.35	75.35 %
Fund: 610 - WATER POLLUTION CONTROL Surplus (Deficit):	-2,743,220.00	-2,743,220.00	70,804.72	689,798.15	3,433,018.15	125.15 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 710 - STEVENSON						
Revenue						
571 - INTEREST INCOME	920.00	920.00	0.00	418.93	-501.07	54.46 %
Revenue Total:	920.00	920.00	0.00	418.93	-501.07	54.46 %
Expense						
611 - GENERAL	920.00	920.00	25.33	2,318.00	-1,398.00	-151.96 %
Expense Total:	920.00	920.00	25.33	2,318.00	-1,398.00	-151.96 %
Fund: 710 - STEVENSON Surplus (Deficit):	0.00	0.00	-25.33	-1,899.07	-1,899.07	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 720 - BROWN						
Revenue						
571 - INTEREST INCOME	270.00	270.00	0.00	116.95	-153.05	56.69 %
Revenue Total:	270.00	270.00	0.00	116.95	-153.05	56.69 %
Expense						
611 - GENERAL	0.00	0.00	7.15	32.94	-32.94	0.00 %
810 - NON-DEPARTMENTAL	270.00	270.00	0.00	0.00	270.00	100.00 %
Expense Total:	270.00	270.00	7.15	32.94	237.06	87.80 %
Fund: 720 - BROWN Surplus (Deficit):	0.00	0.00	-7.15	84.01	84.01	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 730 - ANDERSON						
Revenue						
571 - INTEREST INCOME	190.00	190.00	0.00	85.17	-104.83	55.17 %
591 - DONATION	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Revenue Total:	1,190.00	1,190.00	0.00	85.17	-1,104.83	92.84 %
Expense						
611 - GENERAL	1,000.00	1,000.00	5.20	23.99	976.01	97.60 %
810 - NON-DEPARTMENTAL	190.00	190.00	0.00	0.00	190.00	100.00 %
Expense Total:	1,190.00	1,190.00	5.20	23.99	1,166.01	97.98 %
Fund: 730 - ANDERSON Surplus (Deficit):	0.00	0.00	-5.20	61.18	61.18	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 740 - CRISSEY						
Revenue						
571 - INTEREST INCOME	230.00	230.00	0.00	97.44	-132.56	57.63 %
711 - OTHER FINANCING SOURCES	370.00	370.00	0.00	0.00	-370.00	100.00 %
Revenue Total:	600.00	600.00	0.00	97.44	-502.56	83.76 %
Expense						
611 - GENERAL	600.00	600.00	5.96	27.45	572.55	95.43 %
Expense Total:	600.00	600.00	5.96	27.45	572.55	95.43 %
Fund: 740 - CRISSEY Surplus (Deficit):	0.00	0.00	-5.96	69.99	69.99	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 750 - TRICENTENNIAL						
Revenue						
571 - INTEREST INCOME	80.00	80.00	0.00	65.71	-14.29	17.86 %
Revenue Total:	80.00	80.00	0.00	65.71	-14.29	17.86 %
Expense						
611 - GENERAL	0.00	0.00	4.02	18.51	-18.51	0.00 %
810 - NON-DEPARTMENTAL	80.00	80.00	0.00	0.00	80.00	100.00 %
Expense Total:	80.00	80.00	4.02	18.51	61.49	76.86 %
Fund: 750 - TRICENTENNIAL Surplus (Deficit):	0.00	0.00	-4.02	47.20	47.20	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 810 - CHILDREN'S MEMORIAL						
Revenue						
571 - INTEREST INCOME	330.00	330.00	0.00	138.00	-192.00	58.18 %
591 - DONATION	15,600.00	15,600.00	1,280.00	2,865.00	-12,735.00	81.63 %
Revenue Total:	15,930.00	15,930.00	1,280.00	3,003.00	-12,927.00	81.15 %
Expense						
611 - GENERAL	15,680.00	15,680.00	8.63	1,547.20	14,132.80	90.13 %
810 - NON-DEPARTMENTAL	250.00	250.00	0.00	0.00	250.00	100.00 %
Expense Total:	15,930.00	15,930.00	8.63	1,547.20	14,382.80	90.29 %
Fund: 810 - CHILDREN'S MEMORIAL Surplus (Deficit):	0.00	0.00	1,271.37	1,455.80	1,455.80	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 820 - ARTS COMMISSION						
Revenue						
571 - INTEREST INCOME	0.00	0.00	0.00	85.99	85.99	0.00 %
Revenue Total:	0.00	0.00	0.00	85.99	85.99	0.00 %
Expense						
611 - GENERAL	0.00	0.00	5.26	29.31	-29.31	0.00 %
Expense Total:	0.00	0.00	5.26	29.31	-29.31	0.00 %
Fund: 820 - ARTS COMMISSION Surplus (Deficit):	0.00	0.00	-5.26	56.68	56.68	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 825 - PUBLIC ARTS FUND						
Revenue						
571 - INTEREST INCOME	20.00	20.00	0.00	3.17	-16.83	84.15 %
Revenue Total:	20.00	20.00	0.00	3.17	-16.83	84.15 %
Expense						
611 - GENERAL	0.00	0.00	0.19	1.09	-1.09	0.00 %
Expense Total:	0.00	0.00	0.19	1.09	-1.09	0.00 %
Fund: 825 - PUBLIC ARTS FUND Surplus (Deficit):	20.00	20.00	-0.19	2.08	-17.92	89.60 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 830 - WCVB TOURISM BUREAU						
Revenue						
519 - TAX - NON CATEGORIZED	166,773.00	166,773.00	23,358.51	127,662.51	-39,110.49	23.45 %
522 - INTERGOVEN - STATE GRANT	71,600.00	71,600.00	0.00	54,062.88	-17,537.12	24.49 %
571 - INTEREST INCOME	1,500.00	1,500.00	458.35	2,488.61	988.61	65.91 %
Revenue Total:	239,873.00	239,873.00	23,816.86	184,214.00	-55,659.00	23.20 %
Expense						
611 - GENERAL	239,873.00	239,873.00	10,148.75	121,099.56	118,773.44	49.52 %
Expense Total:	239,873.00	239,873.00	10,148.75	121,099.56	118,773.44	49.52 %
Fund: 830 - WCVB TOURISM BUREAU Surplus (Deficit):	0.00	0.00	13,668.11	63,114.44	63,114.44	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 03/31/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 900 - SELF INSURED						
Revenue						
500 - PREMIUMS	1,334,040.00	1,334,040.00	99,021.82	576,574.09	-757,465.91	56.78 %
571 - INTEREST INCOME	7,000.00	7,000.00	0.00	3,856.25	-3,143.75	44.91 %
Revenue Total:	1,341,040.00	1,341,040.00	99,021.82	580,430.34	-760,609.66	56.72 %
Expense						
611 - GENERAL	61,150.00	61,150.00	1,991.00	13,608.92	47,541.08	77.75 %
699 - SELF INSURANCE PREMIUM	1,071,770.00	1,071,770.00	230,165.42	536,217.95	535,552.05	49.97 %
810 - NON-DEPARTMENTAL	208,120.00	208,120.00	0.00	0.00	208,120.00	100.00 %
Expense Total:	1,341,040.00	1,341,040.00	232,156.42	549,826.87	791,213.13	59.00 %
Fund: 900 - SELF INSURED Surplus (Deficit):	0.00	0.00	-133,134.60	30,603.47	30,603.47	0.00 %
Report Surplus (Deficit):	-3,350,320.00	-3,350,320.00	367,978.63	2,442,579.30	5,792,899.30	172.91 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
110 - GENERAL	-607,120.00	-607,120.00	326,591.92	636,574.47	1,243,694.47
210 - CAPITAL IMPROVEMENT TRAN	0.00	0.00	59,264.40	347,247.60	347,247.60
215 - CAPITAL IMPROVEMENT 1/2 C	0.00	0.00	177,881.56	251,201.41	251,201.41
225 - GENERAL OBLIGATION BONDS	0.00	0.00	1,754.30	71,751.20	71,751.20
250 - VEHICLE AND EQUIPMENT REF	0.00	0.00	-1,573.05	-1,566.75	-1,566.75
310 - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410 - NEIGHBORHOOD IMPROVEME	0.00	0.00	-257.88	-92,280.65	-92,280.65
430 - PARK & RECREATION	0.00	0.00	-10,108.15	446,258.09	446,258.09
440 - TAX INCREMENTAL FINANCINC	0.00	0.00	-138,130.96	0.00	0.00
610 - WATER POLLUTION CONTROL	-2,743,220.00	-2,743,220.00	70,804.72	689,798.15	3,433,018.15
710 - STEVENSON	0.00	0.00	-25.33	-1,899.07	-1,899.07
720 - BROWN	0.00	0.00	-7.15	84.01	84.01
730 - ANDERSON	0.00	0.00	-5.20	61.18	61.18
740 - CRISSEY	0.00	0.00	-5.96	69.99	69.99
750 - TRICENTENNIAL	0.00	0.00	-4.02	47.20	47.20
810 - CHILDREN'S MEMORIAL	0.00	0.00	1,271.37	1,455.80	1,455.80
820 - ARTS COMMISSION	0.00	0.00	-5.26	56.68	56.68
825 - PUBLIC ARTS FUND	20.00	20.00	-0.19	2.08	-17.92
830 - WCVB TOURISM BUREAU	0.00	0.00	13,668.11	63,114.44	63,114.44
900 - SELF INSURED	0.00	0.00	-133,134.60	30,603.47	30,603.47
Report Surplus (Deficit):	-3,350,320.00	-3,350,320.00	367,978.63	2,442,579.30	5,792,899.30



Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 03/31/2021

Departmen...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	949,179.48	1,020,127.33	70,947.85	7.47%	5,324,554.83	5,774,457.15	449,902.32	8.45%
Revenue Total:	949,179.48	1,020,127.33	70,947.85	7.47%	5,324,554.83	5,774,457.15	449,902.32	8.45%
Expense								
601 - LEGISLATIVE	1,598.32	682.79	915.53	57.28%	53,996.71	37,802.74	16,193.97	29.99%
602 - CITY CLERK	5,319.68	5,278.95	40.73	0.77%	38,518.27	37,905.39	612.88	1.59%
603 - CITY MANAGER	17,075.61	5,693.99	11,381.62	66.65%	105,361.36	101,528.81	3,832.55	3.64%
604 - MUNICIPAL COURT	13,534.44	12,520.73	1,013.71	7.49%	75,556.55	80,302.78	-4,746.23	-6.28%
605 - LEGAL	125.00	425.00	-300.00	-240.00%	4,537.50	3,525.00	1,012.50	22.31%
610 - HUMAN RESOURCES	13,305.09	13,403.86	-98.77	-0.74%	91,355.50	92,057.40	-701.90	-0.77%
611 - GENERAL	116,653.44	47,829.81	68,823.63	59.00%	250,999.00	496,693.20	-245,694.20	-97.89%
612 - FINANCE	38,754.01	36,894.24	1,859.77	4.80%	257,333.33	260,940.93	-3,607.60	-1.40%
613 - INFORMATION TECHNOLOGY	26,182.41	28,218.39	-2,035.98	-7.78%	331,440.21	317,309.06	14,131.15	4.26%
614 - BUILDINGS & GROUNDS	15,862.55	23,546.08	-7,683.53	-48.44%	91,775.58	88,160.27	3,615.31	3.94%
620 - EMERGENCY MANAGEMENT	25.00	0.00	25.00	100.00%	16,365.95	13,316.00	3,049.95	18.64%
621 - FIRE PROTECTION	200,323.59	157,934.25	42,389.34	21.16%	1,067,007.59	1,099,369.47	-32,361.88	-3.03%
622 - LAW ENFORCEMENT	242,598.48	193,747.97	48,850.51	20.14%	1,418,950.25	1,255,462.29	163,487.96	11.52%
623 - ANIMAL CONTROL	25,328.17	760.63	24,567.54	97.00%	140,808.51	93,811.25	46,997.26	33.38%
640 - GRAPHIC INFORMATION SYSTEMS	5,382.73	76.80	5,305.93	98.57%	29,772.77	40,407.22	-10,634.45	-35.72%
641 - COMMUNITY DEVELOPMENT	40,484.31	36,517.57	3,966.74	9.80%	221,250.03	234,354.55	-13,104.52	-5.92%
642 - ECONOMIC DEVELOPMENT	14,168.41	5,137.50	9,030.91	63.74%	97,853.58	70,482.49	27,371.09	27.97%
643 - STREET MAINTENANCE	120,969.90	103,052.67	17,917.23	14.81%	723,562.05	677,330.24	46,231.81	6.39%
644 - CEMETERY	7,145.47	5,739.56	1,405.91	19.68%	35,464.95	37,165.14	-1,700.19	-4.79%
810 - NON-DEPARTMENTAL	16,074.62	16,074.62	0.00	0.00%	619,958.45	99,958.45	520,000.00	83.88%
Expense Total:	920,911.23	693,535.41	227,375.82	24.69%	5,671,868.14	5,137,882.68	533,985.46	9.41%
Fund 110 Surplus (Deficit):	28,268.25	326,591.92	298,323.67	1,055.33%	-347,313.31	636,574.47	983,887.78	283.29%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	55,986.39	59,519.89	3,533.50	6.31%	381,478.60	381,598.81	120.21	0.03%
Revenue Total:	55,986.39	59,519.89	3,533.50	6.31%	381,478.60	381,598.81	120.21	0.03%
Expense								
611 - GENERAL	98.65	189.12	-90.47	-91.71%	302.57	840.20	-537.63	-177.69%
680 - CAPITAL IMPROVEMENT	1,911.92	66.37	1,845.55	96.53%	48,677.95	33,511.01	15,166.94	31.16%
Expense Total:	2,010.57	255.49	1,755.08	87.29%	48,980.52	34,351.21	14,629.31	29.87%
Fund 210 Surplus (Deficit):	53,975.82	59,264.40	5,288.58	9.80%	332,498.08	347,247.60	14,749.52	4.44%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Departmen...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C								
Revenue								
	163,239.46	187,033.55	23,794.09	14.58%	917,925.79	1,003,917.46	85,991.67	9.37%
Revenue Total:	163,239.46	187,033.55	23,794.09	14.58%	917,925.79	1,003,917.46	85,991.67	9.37%
Expense								
611 - GENERAL	0.00	155.02	-155.02	0.00%	473.69	975.69	-502.00	-105.98%
680 - CAPITAL IMPROVEMENT	5,860.60	8,996.97	-3,136.37	-53.52%	429,232.54	114,341.85	314,890.69	73.36%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	614,932.94	637,398.51	-22,465.57	-3.65%
Expense Total:	5,860.60	9,151.99	-3,291.39	-56.16%	1,044,639.17	752,716.05	291,923.12	27.94%
Fund 215 Surplus (Deficit):	157,378.86	177,881.56	20,502.70	13.03%	-126,713.38	251,201.41	377,914.79	298.24%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	2,436.66	1,794.52	-642.14	-26.35%	1,042,311.12	1,048,292.08	5,980.96	0.57%
Revenue Total:	2,436.66	1,794.52	-642.14	-26.35%	1,042,311.12	1,048,292.08	5,980.96	0.57%
Expense								
611 - GENERAL	0.00	40.22	-40.22	0.00%	0.00	390.88	-390.88	0.00%
680 - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00%	4,719.18	0.00	4,719.18	100.00%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	948,850.00	976,150.00	-27,300.00	-2.88%
Expense Total:	0.00	40.22	-40.22	0.00%	953,569.18	976,540.88	-22,971.70	-2.41%
Fund 225 Surplus (Deficit):	2,436.66	1,754.30	-682.36	-28.00%	88,741.94	71,751.20	-16,990.74	-19.15%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	0.42	0.00	-0.42	-100.00%	404.72	8.75	-395.97	-97.84%
Revenue Total:	0.42	0.00	-0.42	-100.00%	404.72	8.75	-395.97	-97.84%
Expense								
611 - GENERAL	0.00	0.53	-0.53	0.00%	62.00	2.98	59.02	95.19%
622 - LAW ENFORCEMENT	855.00	1,572.52	-717.52	-83.92%	75,578.29	1,572.52	74,005.77	97.92%
Expense Total:	855.00	1,573.05	-718.05	-83.98%	75,640.29	1,575.50	74,064.79	97.92%
Fund 250 Surplus (Deficit):	-854.58	-1,573.05	-718.47	-84.07%	-75,235.57	-1,566.75	73,668.82	97.92%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 310 - DEBT SERVICE								
Revenue								
	19,710.21	19,710.21	0.00	0.00%	1,739,997.92	1,786,220.40	46,222.48	2.66%
Revenue Total:	19,710.21	19,710.21	0.00	0.00%	1,739,997.92	1,786,220.40	46,222.48	2.66%
Expense								
611 - GENERAL	19,710.21	19,710.21	0.00	0.00%	1,739,997.92	1,786,220.40	-46,222.48	-2.66%
Expense Total:	19,710.21	19,710.21	0.00	0.00%	1,739,997.92	1,786,220.40	-46,222.48	-2.66%
Fund 310 Surplus (Deficit):	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT								
Revenue								
	0.00	0.00	0.00	0.00%	583,282.80	63,436.73	-519,846.07	-89.12%
Revenue Total:	0.00	0.00	0.00	0.00%	583,282.80	63,436.73	-519,846.07	-89.12%
Expense								
611 - GENERAL	0.00	45.88	-45.88	0.00%	0.00	45.88	-45.88	0.00%
691 - RUSSELL AVENUE	318.00	212.00	106.00	33.33%	8,768.00	8,437.00	331.00	3.78%
692 - HAWTHORNE DEVELOPMENT	132,356.30	0.00	132,356.30	100.00%	911,970.46	147,234.50	764,735.96	83.86%
Expense Total:	132,674.30	257.88	132,416.42	99.81%	920,738.46	155,717.38	765,021.08	83.09%
Fund 410 Surplus (Deficit):	-132,674.30	-257.88	132,416.42	99.81%	-337,455.66	-92,280.65	245,175.01	72.65%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	191,175.62	185,550.99	-5,624.63	-2.94%	1,375,361.40	1,325,172.15	-50,189.25	-3.65%
Revenue Total:	191,175.62	185,550.99	-5,624.63	-2.94%	1,375,361.40	1,325,172.15	-50,189.25	-3.65%
Expense								
611 - GENERAL	55,991.47	41,654.11	14,337.36	25.61%	239,251.36	225,325.76	13,925.60	5.82%
631 - MAINTENANCE	53,376.84	40,543.13	12,833.71	24.04%	190,067.54	159,370.06	30,697.48	16.15%
632 - RECREATION PROGRAMS	51,651.93	82,848.45	-31,196.52	-60.40%	261,959.73	244,255.30	17,704.43	6.76%
633 - COMMUNITY CENTER	35,465.12	26,977.86	8,487.26	23.93%	177,809.21	177,255.44	553.77	0.31%
810 - NON-DEPARTMENTAL	3,635.59	3,635.59	0.00	0.00%	75,815.25	72,707.50	3,107.75	4.10%
Expense Total:	200,120.95	195,659.14	4,461.81	2.23%	944,903.09	878,914.06	65,989.03	6.98%
Fund 430 Surplus (Deficit):	-8,945.33	-10,108.15	-1,162.82	-13.00%	430,458.31	446,258.09	15,799.78	3.67%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 440 - TAX INCREMENTAL FINANCING								
Revenue								
	0.00	0.00	0.00	0.00%	146,173.32	142,528.54	-3,644.78	-2.49%
Revenue Total:	0.00	0.00	0.00	0.00%	146,173.32	142,528.54	-3,644.78	-2.49%
Expense								
693 - KEYSTONE TIF	139,126.61	138,130.96	995.65	0.72%	141,834.63	142,528.54	-693.91	-0.49%
Expense Total:	139,126.61	138,130.96	995.65	0.72%	141,834.63	142,528.54	-693.91	-0.49%
Fund 440 Surplus (Deficit):	-139,126.61	-138,130.96	995.65	0.72%	4,338.69	0.00	-4,338.69	-100.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	315,078.71	475,816.34	160,737.63	51.02%	2,502,565.99	2,616,138.80	113,572.81	4.54%
Revenue Total:	315,078.71	475,816.34	160,737.63	51.02%	2,502,565.99	2,616,138.80	113,572.81	4.54%
Expense								
611 - GENERAL	289,753.45	264,429.26	25,324.19	8.74%	782,694.60	746,958.56	35,736.04	4.57%
612 - FINANCE	5,521.64	9,647.60	-4,125.96	-74.72%	32,034.21	45,392.86	-13,358.65	-41.70%
671 - PLANTS	70,014.30	73,671.61	-3,657.31	-5.22%	472,780.91	550,885.02	-78,104.11	-16.52%
672 - COLLECTIONS	25,139.62	57,263.15	-32,123.53	-127.78%	168,465.72	187,175.52	-18,709.80	-11.11%
680 - CAPITAL IMPROVEMENT	31,643.81	0.00	31,643.81	100.00%	571,544.14	395,928.69	175,615.45	30.73%
Expense Total:	422,072.82	405,011.62	17,061.20	4.04%	2,027,519.58	1,926,340.65	101,178.93	4.99%
Fund 610 Surplus (Deficit):	-106,994.11	70,804.72	177,798.83	166.18%	475,046.41	689,798.15	214,751.74	45.21%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	177.46	0.00	-177.46	-100.00%	1,147.51	418.93	-728.58	-63.49%
Revenue Total:	177.46	0.00	-177.46	-100.00%	1,147.51	418.93	-728.58	-63.49%
Expense								
611 - GENERAL	0.00	25.33	-25.33	0.00%	1,600.00	2,318.00	-718.00	-44.88%
Expense Total:	0.00	25.33	-25.33	0.00%	1,600.00	2,318.00	-718.00	-44.88%
Fund 710 Surplus (Deficit):	177.46	-25.33	-202.79	-114.27%	-452.49	-1,899.07	-1,446.58	-319.69%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN								
Revenue								
	47.15	0.00	-47.15	-100.00%	307.30	116.95	-190.35	-61.94%
Revenue Total:	47.15	0.00	-47.15	-100.00%	307.30	116.95	-190.35	-61.94%
Expense								
611 - GENERAL	0.00	7.15	-7.15	0.00%	0.00	32.94	-32.94	0.00%
Expense Total:	0.00	7.15	-7.15	0.00%	0.00	32.94	-32.94	0.00%
Fund 720 Surplus (Deficit):	47.15	-7.15	-54.30	-115.16%	307.30	84.01	-223.29	-72.66%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	34.32	0.00	-34.32	-100.00%	223.06	85.17	-137.89	-61.82%
Revenue Total:	34.32	0.00	-34.32	-100.00%	223.06	85.17	-137.89	-61.82%
Expense								
611 - GENERAL	0.00	5.20	-5.20	0.00%	0.00	23.99	-23.99	0.00%
Expense Total:	0.00	5.20	-5.20	0.00%	0.00	23.99	-23.99	0.00%
Fund 730 Surplus (Deficit):	34.32	-5.20	-39.52	-115.15%	223.06	61.18	-161.88	-72.57%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY								
Revenue								
	39.28	0.00	-39.28	-100.00%	256.10	97.44	-158.66	-61.95%
Revenue Total:	39.28	0.00	-39.28	-100.00%	256.10	97.44	-158.66	-61.95%
Expense								
611 - GENERAL	0.00	5.96	-5.96	0.00%	0.00	27.45	-27.45	0.00%
Expense Total:	0.00	5.96	-5.96	0.00%	0.00	27.45	-27.45	0.00%
Fund 740 Surplus (Deficit):	39.28	-5.96	-45.24	-115.17%	256.10	69.99	-186.11	-72.67%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL								
Revenue								
	26.49	0.00	-26.49	-100.00%	172.66	65.71	-106.95	-61.94%
Revenue Total:	26.49	0.00	-26.49	-100.00%	172.66	65.71	-106.95	-61.94%
Expense								
611 - GENERAL	0.00	4.02	-4.02	0.00%	0.00	18.51	-18.51	0.00%
Expense Total:	0.00	4.02	-4.02	0.00%	0.00	18.51	-18.51	0.00%
Fund 750 Surplus (Deficit):	26.49	-4.02	-30.51	-115.18%	172.66	47.20	-125.46	-72.66%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	61.04	1,280.00	1,218.96	1,996.99%	508.22	3,003.00	2,494.78	490.89%
Revenue Total:	61.04	1,280.00	1,218.96	1,996.99%	508.22	3,003.00	2,494.78	490.89%
Expense								
611 - GENERAL	8.36	8.63	-0.27	-3.23%	7,332.85	1,547.20	5,785.65	78.90%
Expense Total:	8.36	8.63	-0.27	-3.23%	7,332.85	1,547.20	5,785.65	78.90%
Fund 810 Surplus (Deficit):	52.68	1,271.37	1,218.69	2,313.38%	-6,824.63	1,455.80	8,280.43	121.33%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	27.90	0.00	-27.90	-100.00%	205.16	85.99	-119.17	-58.09%
Revenue Total:	27.90	0.00	-27.90	-100.00%	205.16	85.99	-119.17	-58.09%
Expense								
611 - GENERAL	3.40	5.26	-1.86	-54.71%	345.23	29.31	315.92	91.51%
Expense Total:	3.40	5.26	-1.86	-54.71%	345.23	29.31	315.92	91.51%
Fund 820 Surplus (Deficit):	24.50	-5.26	-29.76	-121.47%	-140.07	56.68	196.75	140.47%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	1.28	0.00	-1.28	-100.00%	8.41	3.17	-5.24	-62.31%
Revenue Total:	1.28	0.00	-1.28	-100.00%	8.41	3.17	-5.24	-62.31%
Expense								
611 - GENERAL	0.17	0.19	-0.02	-11.76%	0.92	1.09	-0.17	-18.48%
Expense Total:	0.17	0.19	-0.02	-11.76%	0.92	1.09	-0.17	-18.48%
Fund 825 Surplus (Deficit):	1.11	-0.19	-1.30	-117.12%	7.49	2.08	-5.41	-72.23%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	22,615.39	23,816.86	1,201.47	5.31%	172,419.86	184,214.00	11,794.14	6.84%
Revenue Total:	22,615.39	23,816.86	1,201.47	5.31%	172,419.86	184,214.00	11,794.14	6.84%
Expense								
611 - GENERAL	8,673.17	10,148.75	-1,475.58	-17.01%	85,399.39	121,099.56	-35,700.17	-41.80%
Expense Total:	8,673.17	10,148.75	-1,475.58	-17.01%	85,399.39	121,099.56	-35,700.17	-41.80%
Fund 830 Surplus (Deficit):	13,942.22	13,668.11	-274.11	-1.97%	87,020.47	63,114.44	-23,906.03	-27.47%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2021

Department...	2019-2020 March Activity	2020-2021 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	104,039.03	99,021.82	-5,017.21	-4.82%	589,708.83	580,430.34	-9,278.49	-1.57%
Revenue Total:	104,039.03	99,021.82	-5,017.21	-4.82%	589,708.83	580,430.34	-9,278.49	-1.57%
Expense								
611 - GENERAL	9,332.38	1,991.00	7,341.38	78.67%	26,112.98	13,608.92	12,504.06	47.88%
699 - SELF INSURANCE PREMIUM	0.00	230,165.42	-230,165.42	0.00%	412,103.38	536,217.95	-124,114.57	-30.12%
Expense Total:	9,332.38	232,156.42	-222,824.04	-2,387.64%	438,216.36	549,826.87	-111,610.51	-25.47%
Fund 900 Surplus (Deficit):	94,706.65	-133,134.60	-227,841.25	-240.58%	151,492.47	30,603.47	-120,889.00	-79.80%
Total Surplus (Deficit):	-37,483.48	367,978.63	405,462.11	1,081.71%	676,427.87	2,442,579.30	1,766,151.43	261.10%

Fund Summary

Fund	2019-2020		2020-2021		March Variance		2019-2020		2020-2021		YTD Variance	
	March Activity	March Activity	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	28,268.25	326,591.92	298,323.67	1,055.33%	-347,313.31	636,574.47	983,887.78	283.29%				
210 - CAPITAL IMPROVEMENT ...	53,975.82	59,264.40	5,288.58	9.80%	332,498.08	347,247.60	14,749.52	4.44%				
215 - CAPITAL IMPROVEMENT ...	157,378.86	177,881.56	20,502.70	13.03%	-126,713.38	251,201.41	377,914.79	298.24%				
225 - GENERAL OBLIGATION B...	2,436.66	1,754.30	-682.36	-28.00%	88,741.94	71,751.20	-16,990.74	-19.15%				
250 - VEHICLE AND EQUIPME...	-854.58	-1,573.05	-718.47	-84.07%	-75,235.57	-1,566.75	73,668.82	97.92%				
310 - DEBT SERVICE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%				
410 - NEIGHBORHOOD IMPRO...	-132,674.30	-257.88	132,416.42	99.81%	-337,455.66	-92,280.65	245,175.01	72.65%				
430 - PARK & RECREATION	-8,945.33	-10,108.15	-1,162.82	-13.00%	430,458.31	446,258.09	15,799.78	3.67%				
440 - TAX INCREMENTAL FINA...	-139,126.61	-138,130.96	995.65	0.72%	4,338.69	0.00	-4,338.69	-100.00%				
610 - WATER POLLUTION CON...	-106,994.11	70,804.72	177,798.83	166.18%	475,046.41	689,798.15	214,751.74	45.21%				
710 - STEVENSON	177.46	-25.33	-202.79	-114.27%	-452.49	-1,899.07	-1,446.58	-319.69%				
720 - BROWN	47.15	-7.15	-54.30	-115.16%	307.30	84.01	-223.29	-72.66%				
730 - ANDERSON	34.32	-5.20	-39.52	-115.15%	223.06	61.18	-161.88	-72.57%				
740 - CRISSEY	39.28	-5.96	-45.24	-115.17%	256.10	69.99	-186.11	-72.67%				
750 - TRICENTENNIAL	26.49	-4.02	-30.51	-115.18%	172.66	47.20	-125.46	-72.66%				
810 - CHILDREN'S MEMORIAL	52.68	1,271.37	1,218.69	2,313.38%	-6,824.63	1,455.80	8,280.43	121.33%				
820 - ARTS COMMISSION	24.50	-5.26	-29.76	-121.47%	-140.07	56.68	196.75	140.47%				
825 - PUBLIC ARTS FUND	1.11	-0.19	-1.30	-117.12%	7.49	2.08	-5.41	-72.23%				
830 - WCVB TOURISM BUREAU	13,942.22	13,668.11	-274.11	-1.97%	87,020.47	63,114.44	-23,906.03	-27.47%				
900 - SELF INSURED	94,706.65	-133,134.60	-227,841.25	-240.58%	151,492.47	30,603.47	-120,889.00	-79.80%				
Total Surplus (Deficit):	-37,483.48	367,978.63	405,462.11	1,081.71%	676,427.87	2,442,579.30	1,766,151.43	261.10%				