



Director of Finance Report

May 24, 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:

Two local business establishments are still in the court process for failure to renew for the 2021 business license season. The license expired June 1 of 2020 and will be two years past due as of June 1, 2021.

Business licenses are coming in at a steady rate. The normal amount is being returned by the postal service for various address reasons. Some are being returned by staff to the customers for failure to provide the required documentation for renewal that may include a Department of Revenue certificate of no tax due, current liability insurance or workers compensation certificate. As with previous years the same business entities are repeat returns for incomplete renewal submissions.

Dog license renewals are also coming in at a steady rate. The same process is followed for renewals that have not provided the required documentation for rabies vaccination.

Liquor renewal submissions vary by the business entity. Most of the larger establishments route the process through a corporate office while some smaller ones use a license consultant that handles the renewal for them. As with business renewals many of the applications are missing required documents. With the availability of information on the web staff can in most cases obtain the missing information. Contact with the license holder will be made if a missing document can't be obtained locally. Packets for renewals must be complete before being forwarded to the alcohol compliance officer for the approval process.

In order to process the approved liquor renewals all business licenses and cigarette permits must be current for the upcoming license season.

As with business renewals many establishments wait until the last minute to submit for renewal. The original renewal document requests all renewals be submitted in a timely manner as the approval process takes time.

Unlike business licenses, liquor licenses do not have a penalty associated with the renewal but are not allowed to sell alcohol after the June 30 expiration date.

Utility Billing:

The local grocery store that provided bill payment services for various utilities has changed ownership and no longer provides that service.

The payment entity stated the new owner did not wish to continue that option at their service desk.

The company is reaching out to other local establishments to see if they can find a replacement site for those services.

This also included the removal of the Missouri American Water payment drop box at the entry to city hall. Those payments were picked up daily by water company personnel and dropped off at the grocery store service desk for processing.

The city offers multiple local payment options for customers that include mail in, walk in, phone, draft from banking account and 24 hour drop box. These include payment by check, money order or Visa, MasterCard and Discover. Our merchant provider does not offer e-check processing.

Web options to pay with a credit card include one-time anonymous payments that do not require log in credentials. Other options are available for customers that create an account with an email address that include one-time payments, future pay and recurring auto pay feature.

All these options are managed by the customer through the on-line portal.

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 December 31, 2025.

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 operating 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 April 30, 2021, fiscal year is seven months complete. Total revenue across all funds for Fiscal Year 2021 is showing just over thirty-five and half percent remaining or about six 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 before the adopted mid-year budget amendment. At the end of April there should be 42% budget remaining. General

Fund expenditures currently reflect 43.62% of budget remaining. The mid-year budget amendment will reflect an even better percentage of budget remaining. Most of the divisions are reflecting more than 42% budget remaining. Most of the funds reflect revenue exceeding budget for this period. 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. Additionally, most funds are reflecting revenue exceeding expenditures or expense for this time frame.

Fiscal Year 2021 mid-year budget amendment was presented to Council at the May 10th Council meeting addressing the CARES ACT monies and prior-year planned expenditures that were not completed. It reflects increases in sale and use tax receipts for the year and the approved increase in salaries.

Prior-Year Comparative Income Statement

Attached for your review is a summary comparative income statement showing variances between April 2021 activity to April 2020. General Fund revenue for April 2021 reflects an increase of 3.59% compared to April 2020. Year to date comparison reflects 7.98% more than Fiscal Year 2020 due to receipt of the CARES ACT money received the end of October and in February. April expenditures reflect an increase of nearly 6% compared to April 2020. Year to date reflects an increase of 8.77%.

Property tax collection is up considerably compared to April 2020 collections. This is due to the timing of payments received by the County and the County timeline for distribution. Nearly all the projected property tax revenue is received in December and January. Sales and use taxes are up compared to last year with 3.33% for sales tax and Use Tax up nearly 69% compared to year-to-date 2020.

Franchise Taxes continue to be down compared to last year and currently reflect on average nearly 16.5% less than last year. The Lodging Tax is starting to increase compared to last year and is now over 3% higher than year-to-date 2020. April 2021 receipts are nearly 44% more than April 2020 receipts. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from March lodging.

Total April receipts and expenditures for all funds reflects revenue exceeding expenditures or expense. There are two Funds that reflect expenditures or expense exceeding revenue collected. Those two funds are 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 as COVID-19 starts to dwindle over the remainder of the Fiscal Year. April sales tax receipts reflect a downturn in sales tax revenue. However, May sales tax receipts were up again. April and May use taxes receipts continue to be up compared to prior years.

Attachments:

Budget Report
Prior-Year Comparative Income Statement



Budget Report

Group Summary

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	44,752.45	834,604.72	-20,895.28	2.44 %
512 - SALES TAX	4,152,750.00	4,152,750.00	350,600.31	2,604,496.19	-1,548,253.81	37.28 %
513 - USE TAX	332,500.00	332,500.00	52,861.01	279,663.29	-52,836.71	15.89 %
514 - FRANCHISE TAX	2,507,000.00	2,507,000.00	173,232.97	1,351,378.66	-1,155,621.34	46.10 %
519 - TAX - NON CATEGORIZED	215,000.00	215,000.00	28,082.46	155,744.97	-59,255.03	27.56 %
521 - INTERGOVEN - FED GRANT	0.00	0.00	13,178.76	422,848.96	422,848.96	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	1,773.24	15,910.21	-86,889.79	84.52 %
532 - PERMITS	91,390.00	91,390.00	3,756.95	77,894.90	-13,495.10	14.77 %
541 - FINES	332,900.00	332,900.00	23,788.42	143,799.41	-189,100.59	56.80 %
551 - SERVICE & MERCHANDISE	275,100.00	275,100.00	12,233.05	84,049.15	-191,050.85	69.45 %
555 - SERVICE & MERCHANDISE	842,520.00	842,520.00	0.00	421,259.70	-421,260.30	50.00 %
561 - ASSET SALES	6,000.00	6,000.00	0.00	17,800.00	11,800.00	196.67 %
571 - INTEREST INCOME	56,470.00	56,470.00	227.49	28,389.42	-28,080.58	49.73 %
591 - DONATION	15,000.00	15,000.00	0.00	19,531.00	4,531.00	30.21 %
599 - REVENUE - NON CATEGORIZED	35,000.00	35,000.00	1,725.00	19,803.46	-15,196.54	43.42 %
Revenue Total:	9,841,630.00	9,841,630.00	706,212.11	6,485,624.54	-3,356,005.46	34.10 %
Expense						
601 - LEGISLATIVE	107,730.00	107,730.00	289.33	38,254.03	69,475.97	64.49 %
602 - CITY CLERK	81,330.00	81,330.00	8,460.43	46,365.82	34,964.18	42.99 %
603 - CITY MANAGER	283,320.00	283,320.00	5,737.81	107,266.62	176,053.38	62.14 %
604 - MUNICIPAL COURT	180,230.00	180,230.00	11,218.53	91,521.31	88,708.69	49.22 %
605 - LEGAL	15,000.00	15,000.00	0.00	3,525.00	11,475.00	76.50 %
610 - HUMAN RESOURCES	188,980.00	188,980.00	18,660.38	110,717.78	78,262.22	41.41 %
611 - GENERAL	499,160.00	499,160.00	50,341.27	547,034.47	-47,874.47	-9.59 %
612 - FINANCE	532,200.00	532,200.00	39,510.94	300,451.87	231,748.13	43.55 %
613 - INFORMATION TECHNOLOGY	591,670.00	591,670.00	15,741.10	333,050.16	258,619.84	43.71 %
614 - BUILDINGS & GROUNDS	199,450.00	199,450.00	17,041.39	105,201.66	94,248.34	47.25 %
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	165,592.77	1,273,004.12	889,735.88	41.14 %
622 - LAW ENFORCEMENT	2,936,230.00	2,936,230.00	193,626.44	1,450,674.24	1,485,555.76	50.59 %
623 - ANIMAL CONTROL	122,880.00	122,880.00	63,571.44	157,382.69	-34,502.69	-28.08 %
640 - GRAPHIC INFORMATION SYSTEMS	82,960.00	82,960.00	5,317.13	45,724.35	37,235.65	44.88 %
641 - COMMUNITY DEVELOPMENT	519,730.00	519,730.00	35,845.95	270,200.50	249,529.50	48.01 %
642 - ECONOMIC DEVELOPMENT	186,760.00	186,760.00	14,316.66	84,799.15	101,960.85	54.59 %
643 - STREET MAINTENANCE	1,503,940.00	1,503,940.00	91,362.10	771,113.91	732,826.09	48.73 %
644 - CEMETERY	121,930.00	121,930.00	4,278.36	41,495.18	80,434.82	65.97 %
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	0.00	99,958.45	14,561.55	12.72 %
Expense Total:	10,448,750.00	10,448,750.00	740,912.03	5,891,057.31	4,557,692.69	43.62 %
Fund: 110 - GENERAL Surplus (Deficit):	-607,120.00	-607,120.00	-34,699.92	594,567.23	1,201,687.23	197.93 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	52,418.34	387,186.95	-177,813.05	31.47 %
551 - SERVICE & MERCHANDISE	74,500.00	74,500.00	7,977.88	52,224.00	-22,276.00	29.90 %
571 - INTEREST INCOME	4,000.00	4,000.00	0.00	3,860.25	-139.75	3.49 %
Revenue Total:	643,500.00	643,500.00	60,396.22	443,271.20	-200,228.80	31.12 %
Expense						
611 - GENERAL	3,150.00	3,150.00	188.30	1,028.50	2,121.50	67.35 %
680 - CAPITAL IMPROVEMENT	640,350.00	640,350.00	12,954.40	48,884.41	591,465.59	92.37 %
Expense Total:	643,500.00	643,500.00	13,142.70	49,912.91	593,587.09	92.24 %
Fund: 210 - CAPITAL IMPROVEMENT TRAN Surplus (Deficit):	0.00	0.00	47,253.52	393,358.29	393,358.29	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	138,694.01	1,025,852.17	-589,147.83	36.48 %
513 - USE TAX	178,000.00	178,000.00	26,435.46	139,857.87	-38,142.13	21.43 %
571 - INTEREST INCOME	3,500.00	3,500.00	0.00	3,892.11	392.11	11.20 %
Revenue Total:	1,796,500.00	1,796,500.00	165,129.47	1,169,602.15	-626,897.85	34.90 %
Expense						
611 - GENERAL	1,400.00	1,400.00	162.13	1,137.82	262.18	18.73 %
680 - CAPITAL IMPROVEMENT	140,750.00	140,750.00	4,572.92	118,914.77	21,835.23	15.51 %
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	4,735.05	757,451.10	1,039,048.90	57.84 %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C Surplus (Deficit):	0.00	0.00	160,394.42	412,151.05	412,151.05	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	12,888.35	1,059,745.78	-54,554.22	4.90 %
571 - INTEREST INCOME	3,300.00	3,300.00	20.15	1,590.82	-1,709.18	51.79 %
Revenue Total:	1,117,600.00	1,117,600.00	12,908.50	1,061,336.60	-56,263.40	5.03 %
Expense						
611 - GENERAL	0.00	0.00	37.52	428.40	-428.40	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	37.52	976,578.40	141,021.60	12.62 %
Fund: 225 - GENERAL OBLIGATION BONDS Surplus (Deficit):	0.00	0.00	12,870.98	84,758.20	84,758.20	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	10.54	10.54	0.00 %
Revenue Total:	0.00	0.00	0.00	10.54	10.54	0.00 %
Expense						
611 - GENERAL	0.00	0.00	0.49	3.47	-3.47	0.00 %
Expense Total:	0.00	0.00	0.49	3.47	-3.47	0.00 %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT Surplus (Deficit):	0.00	0.00	-0.49	7.07	7.07	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	0.00	1,786,214.46	-1,041,315.54	36.83 %
Revenue Total:	2,827,530.00	2,827,530.00	0.00	1,786,220.40	-1,041,309.60	36.83 %
Expense						
611 - GENERAL	2,827,530.00	2,827,530.00	0.00	1,786,220.40	1,041,309.60	36.83 %
Expense Total:	2,827,530.00	2,827,530.00	0.00	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: 04/30/2021

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	13.84	63,296.65	-5,703.35	8.27 %
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	307.11	307.11	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	13.84	63,603.76	-107,886.24	62.91 %
Expense						
611 - GENERAL	0.00	0.00	42.26	88.14	-88.14	0.00 %
691 - RUSSELL AVENUE	8,550.00	8,550.00	0.00	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	42.26	155,759.64	15,730.36	9.17 %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT Surplus (Deficit):	0.00	0.00	-28.42	-92,155.88	-92,155.88	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	24,032.92	452,030.59	-13,749.41	2.95 %
512 - SALES TAX	1,163,750.00	1,163,750.00	99,450.79	745,085.87	-418,664.13	35.98 %
513 - USE TAX	131,000.00	131,000.00	19,824.12	104,880.28	-26,119.72	19.94 %
551 - SERVICE & MERCHANDISE	802,415.00	802,415.00	43,677.55	203,962.26	-598,452.74	74.58 %
561 - ASSET SALES	200.00	200.00	0.00	0.00	-200.00	100.00 %
571 - INTEREST INCOME	15,960.00	15,960.00	0.00	8,349.78	-7,610.22	47.68 %
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	186,985.38	1,514,591.70	-1,069,013.30	41.38 %
Expense						
611 - GENERAL	579,115.49	579,115.49	35,923.33	261,249.09	317,866.40	54.89 %
631 - MAINTENANCE	424,307.55	424,307.55	14,945.93	174,315.99	249,991.56	58.92 %
632 - RECREATION PROGRAMS	896,271.67	896,271.67	24,273.14	268,528.44	627,743.23	70.04 %
633 - COMMUNITY CENTER	408,845.95	408,845.95	16,667.75	194,340.89	214,505.06	52.47 %
810 - NON-DEPARTMENTAL	275,064.34	275,064.34	0.00	72,707.50	202,356.84	73.57 %
Expense Total:	2,583,605.00	2,583,605.00	91,810.15	971,141.91	1,612,463.09	62.41 %
Fund: 430 - PARK & RECREATION Surplus (Deficit):	0.00	0.00	95,175.23	543,449.79	543,449.79	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	30.45	140,767.39	167.39	0.12 %
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	30.45	142,558.99	-7,541.01	5.02 %
Expense						
693 - KEYSTONE TIF	150,100.00	150,100.00	0.00	142,528.54	7,571.46	5.04 %
Expense Total:	150,100.00	150,100.00	0.00	142,528.54	7,571.46	5.04 %
Fund: 440 - TAX INCREMENTAL FINANCING Surplus (Deficit):	0.00	0.00	30.45	30.45	30.45	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	150.00	150.00	-350.00	70.00 %
551 - SERVICE & MERCHANDISE	4,784,600.00	4,784,600.00	411,517.92	2,860,320.97	-1,924,279.03	40.22 %
561 - ASSET SALES	0.00	0.00	0.00	41,000.00	41,000.00	0.00 %
571 - INTEREST INCOME	287,540.00	287,540.00	15,555.64	126,012.06	-161,527.94	56.18 %
599 - REVENUE - NON CATEGORIZED	0.00	0.00	0.00	18,567.26	18,567.26	0.00 %
Revenue Total:	5,072,640.00	5,072,640.00	427,223.56	3,046,050.29	-2,026,589.71	39.95 %
Expense						
611 - GENERAL	4,188,680.00	4,188,680.00	36,482.05	783,440.61	3,405,239.39	81.30 %
612 - FINANCE	88,420.00	88,420.00	4,738.44	50,206.30	38,213.70	43.22 %
671 - PLANTS	1,824,550.00	1,824,550.00	48,143.60	723,369.38	1,101,180.62	60.35 %
672 - COLLECTIONS	459,210.00	459,210.00	83,872.95	271,306.87	187,903.13	40.92 %
680 - CAPITAL IMPROVEMENT	1,255,000.00	1,255,000.00	107.90	396,036.59	858,963.41	68.44 %
Expense Total:	7,815,860.00	7,815,860.00	173,344.94	2,224,359.75	5,591,500.25	71.54 %
Fund: 610 - WATER POLLUTION CONTROL Surplus (Deficit):	-2,743,220.00	-2,743,220.00	253,878.62	821,690.54	3,564,910.54	129.95 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	504.04	-415.96	45.21 %
Revenue Total:	920.00	920.00	0.00	504.04	-415.96	45.21 %
Expense						
611 - GENERAL	920.00	920.00	23.35	2,341.35	-1,421.35	-154.49 %
Expense Total:	920.00	920.00	23.35	2,341.35	-1,421.35	-154.49 %
Fund: 710 - STEVENSON Surplus (Deficit):	0.00	0.00	-23.35	-1,837.31	-1,837.31	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	140.87	-129.13	47.83 %
Revenue Total:	270.00	270.00	0.00	140.87	-129.13	47.83 %
Expense						
611 - GENERAL	0.00	0.00	6.59	39.53	-39.53	0.00 %
810 - NON-DEPARTMENTAL	270.00	270.00	0.00	0.00	270.00	100.00 %
Expense Total:	270.00	270.00	6.59	39.53	230.47	85.36 %
Fund: 720 - BROWN Surplus (Deficit):	0.00	0.00	-6.59	101.34	101.34	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	102.65	-87.35	45.97 %
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	102.65	-1,087.35	91.37 %
Expense						
611 - GENERAL	1,000.00	1,000.00	4.80	28.79	971.21	97.12 %
810 - NON-DEPARTMENTAL	190.00	190.00	0.00	0.00	190.00	100.00 %
Expense Total:	1,190.00	1,190.00	4.80	28.79	1,161.21	97.58 %
Fund: 730 - ANDERSON Surplus (Deficit):	0.00	0.00	-4.80	73.86	73.86	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	117.42	-112.58	48.95 %
711 - OTHER FINANCING SOURCES	370.00	370.00	0.00	0.00	-370.00	100.00 %
Revenue Total:	600.00	600.00	0.00	117.42	-482.58	80.43 %
Expense						
611 - GENERAL	600.00	600.00	5.49	32.94	567.06	94.51 %
Expense Total:	600.00	600.00	5.49	32.94	567.06	94.51 %
Fund: 740 - CRISSEY Surplus (Deficit):	0.00	0.00	-5.49	84.48	84.48	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	79.19	-0.81	1.01 %
Revenue Total:	80.00	80.00	0.00	79.19	-0.81	1.01 %
Expense						
611 - GENERAL	0.00	0.00	3.71	22.22	-22.22	0.00 %
810 - NON-DEPARTMENTAL	80.00	80.00	0.00	0.00	80.00	100.00 %
Expense Total:	80.00	80.00	3.71	22.22	57.78	72.23 %
Fund: 750 - TRICENTENNIAL Surplus (Deficit):	0.00	0.00	-3.71	56.97	56.97	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	168.13	-161.87	49.05 %
591 - DONATION	15,600.00	15,600.00	27,560.84	30,425.84	14,825.84	95.04 %
Revenue Total:	15,930.00	15,930.00	27,560.84	30,593.97	14,663.97	92.05 %
Expense						
611 - GENERAL	15,680.00	15,680.00	258.26	1,805.46	13,874.54	88.49 %
810 - NON-DEPARTMENTAL	250.00	250.00	0.00	0.00	250.00	100.00 %
Expense Total:	15,930.00	15,930.00	258.26	1,805.46	14,124.54	88.67 %
Fund: 810 - CHILDREN'S MEMORIAL Surplus (Deficit):	0.00	0.00	27,302.58	28,788.51	28,788.51	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	103.61	103.61	0.00 %
Revenue Total:	0.00	0.00	0.00	103.61	103.61	0.00 %
Expense						
611 - GENERAL	0.00	0.00	4.85	34.16	-34.16	0.00 %
Expense Total:	0.00	0.00	4.85	34.16	-34.16	0.00 %
Fund: 820 - ARTS COMMISSION Surplus (Deficit):	0.00	0.00	-4.85	69.45	69.45	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	3.54	-16.46	82.30 %
Revenue Total:	20.00	20.00	0.00	3.54	-16.46	82.30 %
Expense						
611 - GENERAL	0.00	0.00	0.18	1.27	-1.27	0.00 %
Expense Total:	0.00	0.00	0.18	1.27	-1.27	0.00 %
Fund: 825 - PUBLIC ARTS FUND Surplus (Deficit):	20.00	20.00	-0.18	2.27	-17.73	88.65 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	28,082.46	155,744.97	-11,028.03	6.61 %
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	451.33	2,939.94	1,439.94	96.00 %
Revenue Total:	239,873.00	239,873.00	28,533.79	212,747.79	-27,125.21	11.31 %
Expense						
611 - GENERAL	239,873.00	239,873.00	11,203.58	131,303.14	108,569.86	45.26 %
Expense Total:	239,873.00	239,873.00	11,203.58	131,303.14	108,569.86	45.26 %
Fund: 830 - WCVB TOURISM BUREAU Surplus (Deficit):	0.00	0.00	17,330.21	81,444.65	81,444.65	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 04/30/2021

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	99,429.68	676,003.77	-658,036.23	49.33 %
571 - INTEREST INCOME	7,000.00	7,000.00	0.00	4,688.27	-2,311.73	33.02 %
Revenue Total:	1,341,040.00	1,341,040.00	99,429.68	680,692.04	-660,347.96	49.24 %
Expense						
611 - GENERAL	61,150.00	61,150.00	2,012.81	15,621.73	45,528.27	74.45 %
699 - SELF INSURANCE PREMIUM	1,071,770.00	1,071,770.00	0.00	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	2,012.81	551,839.68	789,200.32	58.85 %
Fund: 900 - SELF INSURED Surplus (Deficit):	0.00	0.00	97,416.87	128,852.36	128,852.36	0.00 %
Report Surplus (Deficit):	-3,350,320.00	-3,350,320.00	676,875.08	2,995,493.32	6,345,813.32	189.41 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
110 - GENERAL	-607,120.00	-607,120.00	-34,699.92	594,567.23	1,201,687.23
210 - CAPITAL IMPROVEMENT TRAN	0.00	0.00	47,253.52	393,358.29	393,358.29
215 - CAPITAL IMPROVEMENT 1/2 C	0.00	0.00	160,394.42	412,151.05	412,151.05
225 - GENERAL OBLIGATION BONDS	0.00	0.00	12,870.98	84,758.20	84,758.20
250 - VEHICLE AND EQUIPMENT REF	0.00	0.00	-0.49	7.07	7.07
310 - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410 - NEIGHBORHOOD IMPROVEME	0.00	0.00	-28.42	-92,155.88	-92,155.88
430 - PARK & RECREATION	0.00	0.00	95,175.23	543,449.79	543,449.79
440 - TAX INCREMENTAL FINANCINC	0.00	0.00	30.45	30.45	30.45
610 - WATER POLLUTION CONTROL	-2,743,220.00	-2,743,220.00	253,878.62	821,690.54	3,564,910.54
710 - STEVENSON	0.00	0.00	-23.35	-1,837.31	-1,837.31
720 - BROWN	0.00	0.00	-6.59	101.34	101.34
730 - ANDERSON	0.00	0.00	-4.80	73.86	73.86
740 - CRISSEY	0.00	0.00	-5.49	84.48	84.48
750 - TRICENTENNIAL	0.00	0.00	-3.71	56.97	56.97
810 - CHILDREN'S MEMORIAL	0.00	0.00	27,302.58	28,788.51	28,788.51
820 - ARTS COMMISSION	0.00	0.00	-4.85	69.45	69.45
825 - PUBLIC ARTS FUND	20.00	20.00	-0.18	2.27	-17.73
830 - WCVB TOURISM BUREAU	0.00	0.00	17,330.21	81,444.65	81,444.65
900 - SELF INSURED	0.00	0.00	97,416.87	128,852.36	128,852.36
Report Surplus (Deficit):	-3,350,320.00	-3,350,320.00	676,875.08	2,995,493.32	6,345,813.32



Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 04/30/2021

Departmen...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	681,734.27	706,212.11	24,477.84	3.59%	6,006,289.10	6,485,624.54	479,335.44	7.98%
Revenue Total:	681,734.27	706,212.11	24,477.84	3.59%	6,006,289.10	6,485,624.54	479,335.44	7.98%
Expense								
601 - LEGISLATIVE	1,206.31	289.33	916.98	76.02%	55,203.02	38,254.03	16,948.99	30.70%
602 - CITY CLERK	5,324.61	8,460.43	-3,135.82	-58.89%	43,842.88	46,365.82	-2,522.94	-5.75%
603 - CITY MANAGER	17,414.73	5,737.81	11,676.92	67.05%	122,776.09	107,266.62	15,509.47	12.63%
604 - MUNICIPAL COURT	11,547.44	11,218.53	328.91	2.85%	87,103.99	91,521.31	-4,417.32	-5.07%
605 - LEGAL	437.50	0.00	437.50	100.00%	4,975.00	3,525.00	1,450.00	29.15%
610 - HUMAN RESOURCES	14,414.96	18,660.38	-4,245.42	-29.45%	105,770.46	110,717.78	-4,947.32	-4.68%
611 - GENERAL	41,510.69	50,341.27	-8,830.58	-21.27%	292,509.69	547,034.47	-254,524.78	-87.01%
612 - FINANCE	37,836.28	39,510.94	-1,674.66	-4.43%	295,169.61	300,451.87	-5,282.26	-1.79%
613 - INFORMATION TECHNOLOGY	75,768.59	15,741.10	60,027.49	79.22%	407,208.80	333,050.16	74,158.64	18.21%
614 - BUILDINGS & GROUNDS	11,465.24	17,041.39	-5,576.15	-48.64%	103,240.82	105,201.66	-1,960.84	-1.90%
620 - EMERGENCY MANAGEMENT	531.50	0.00	531.50	100.00%	16,897.45	13,316.00	3,581.45	21.20%
621 - FIRE PROTECTION	153,388.51	165,592.77	-12,204.26	-7.96%	1,220,396.10	1,273,261.50	-52,865.40	-4.33%
622 - LAW ENFORCEMENT	239,962.69	193,626.44	46,336.25	19.31%	1,658,912.94	1,450,674.24	208,238.70	12.55%
623 - ANIMAL CONTROL	17,418.00	63,571.44	-46,153.44	-264.98%	158,226.51	157,382.69	843.82	0.53%
640 - GRAPHIC INFORMATION SYSTEMS	3,797.53	5,317.13	-1,519.60	-40.02%	33,570.30	45,724.35	-12,154.05	-36.20%
641 - COMMUNITY DEVELOPMENT	38,067.32	35,845.95	2,221.37	5.84%	259,317.35	270,200.50	-10,883.15	-4.20%
642 - ECONOMIC DEVELOPMENT	9,633.33	14,316.66	-4,683.33	-48.62%	107,486.91	84,799.15	22,687.76	21.11%
643 - STREET MAINTENANCE	99,523.83	91,362.10	8,161.73	8.20%	823,085.88	771,113.91	51,971.97	6.31%
644 - CEMETERY	6,710.70	4,278.36	2,432.34	36.25%	42,175.65	41,495.18	680.47	1.61%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	619,958.45	99,958.45	520,000.00	83.88%
Expense Total:	785,959.76	740,912.03	45,047.73	5.73%	6,457,827.90	5,891,314.69	566,513.21	8.77%
Fund 110 Surplus (Deficit):	-104,225.49	-34,699.92	69,525.57	66.71%	-451,538.80	594,309.85	1,045,848.65	231.62%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	65,399.83	60,396.22	-5,003.61	-7.65%	446,878.43	443,271.20	-3,607.23	-0.81%
Revenue Total:	65,399.83	60,396.22	-5,003.61	-7.65%	446,878.43	443,271.20	-3,607.23	-0.81%
Expense								
611 - GENERAL	103.44	188.30	-84.86	-82.04%	406.01	1,028.50	-622.49	-153.32%
680 - CAPITAL IMPROVEMENT	6,332.25	12,954.40	-6,622.15	-104.58%	55,010.20	48,884.41	6,125.79	11.14%
Expense Total:	6,435.69	13,142.70	-6,707.01	-104.22%	55,416.21	49,912.91	5,503.30	9.93%
Fund 210 Surplus (Deficit):	58,964.14	47,253.52	-11,710.62	-19.86%	391,462.22	393,358.29	1,896.07	0.48%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April 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								
	164,273.33	165,129.47	856.14	0.52%	1,082,199.12	1,169,602.15	87,403.03	8.08%
Revenue Total:	164,273.33	165,129.47	856.14	0.52%	1,082,199.12	1,169,602.15	87,403.03	8.08%
Expense								
611 - GENERAL	19.37	162.13	-142.76	-737.02%	493.06	1,137.82	-644.76	-130.77%
680 - CAPITAL IMPROVEMENT	0.00	4,572.92	-4,572.92	0.00%	429,232.54	118,914.77	310,317.77	72.30%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	614,932.94	637,398.51	-22,465.57	-3.65%
Expense Total:	19.37	4,735.05	-4,715.68	-24,345.28%	1,044,658.54	757,451.10	287,207.44	27.49%
Fund 215 Surplus (Deficit):	164,253.96	160,394.42	-3,859.54	-2.35%	37,540.58	412,151.05	374,610.47	997.88%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	2,605.93	12,908.50	10,302.57	395.35%	1,044,917.05	1,061,336.60	16,419.55	1.57%
Revenue Total:	2,605.93	12,908.50	10,302.57	395.35%	1,044,917.05	1,061,336.60	16,419.55	1.57%
Expense								
611 - GENERAL	0.00	37.52	-37.52	0.00%	0.00	428.40	-428.40	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	37.52	-37.52	0.00%	953,569.18	976,578.40	-23,009.22	-2.41%
Fund 225 Surplus (Deficit):	2,605.93	12,870.98	10,265.05	393.91%	91,347.87	84,758.20	-6,589.67	-7.21%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	2,250.28	0.00	-2,250.28	-100.00%	2,655.00	10.54	-2,644.46	-99.60%
Revenue Total:	2,250.28	0.00	-2,250.28	-100.00%	2,655.00	10.54	-2,644.46	-99.60%
Expense								
611 - GENERAL	0.00	0.49	-0.49	0.00%	62.00	3.47	58.53	94.40%
622 - LAW ENFORCEMENT	73.98	0.00	73.98	100.00%	75,652.27	0.00	75,652.27	100.00%
Expense Total:	73.98	0.49	73.49	99.34%	75,714.27	3.47	75,710.80	100.00%
Fund 250 Surplus (Deficit):	2,176.30	-0.49	-2,176.79	-100.02%	-73,059.27	7.07	73,066.34	100.01%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 310 - DEBT SERVICE								
Revenue								
	0.00	0.00	0.00	0.00%	1,739,997.92	1,786,220.40	46,222.48	2.66%
Revenue Total:	0.00	0.00	0.00	0.00%	1,739,997.92	1,786,220.40	46,222.48	2.66%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,739,997.92	1,786,220.40	-46,222.48	-2.66%
Expense Total:	0.00	0.00	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 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT								
Revenue								
	0.00	13.84	13.84	0.00%	583,282.80	63,603.76	-519,679.04	-89.10%
Revenue Total:	0.00	13.84	13.84	0.00%	583,282.80	63,603.76	-519,679.04	-89.10%
Expense								
611 - GENERAL	0.00	42.26	-42.26	0.00%	0.00	88.14	-88.14	0.00%
691 - RUSSELL AVENUE	0.00	0.00	0.00	0.00%	8,768.00	8,437.00	331.00	3.78%
692 - HAWTHORNE DEVELOPMENT	0.00	0.00	0.00	0.00%	911,970.46	147,234.50	764,735.96	83.86%
Expense Total:	0.00	42.26	-42.26	0.00%	920,738.46	155,759.64	764,978.82	83.08%
Fund 410 Surplus (Deficit):	0.00	-28.42	-28.42	0.00%	-337,455.66	-92,155.88	245,299.78	72.69%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	136,467.25	186,985.38	50,518.13	37.02%	1,511,828.65	1,514,591.70	2,763.05	0.18%
Revenue Total:	136,467.25	186,985.38	50,518.13	37.02%	1,511,828.65	1,514,591.70	2,763.05	0.18%
Expense								
611 - GENERAL	28,574.62	35,923.33	-7,348.71	-25.72%	267,825.98	261,249.09	6,576.89	2.46%
631 - MAINTENANCE	20,393.04	14,945.93	5,447.11	26.71%	210,460.58	174,315.99	36,144.59	17.17%
632 - RECREATION PROGRAMS	18,723.74	24,273.14	-5,549.40	-29.64%	280,683.47	268,528.44	12,155.03	4.33%
633 - COMMUNITY CENTER	15,741.65	16,667.75	-926.10	-5.88%	193,550.86	194,340.89	-790.03	-0.41%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	75,815.25	72,707.50	3,107.75	4.10%
Expense Total:	83,433.05	91,810.15	-8,377.10	-10.04%	1,028,336.14	971,141.91	57,194.23	5.56%
Fund 430 Surplus (Deficit):	53,034.20	95,175.23	42,141.03	79.46%	483,492.51	543,449.79	59,957.28	12.40%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April 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	30.45	30.45	0.00%	146,173.32	142,558.99	-3,614.33	-2.47%
Revenue Total:	0.00	30.45	30.45	0.00%	146,173.32	142,558.99	-3,614.33	-2.47%
Expense								
693 - KEYSTONE TIF	0.00	0.00	0.00	0.00%	141,834.63	142,528.54	-693.91	-0.49%
Expense Total:	0.00	0.00	0.00	0.00%	141,834.63	142,528.54	-693.91	-0.49%
Fund 440 Surplus (Deficit):	0.00	30.45	30.45	0.00%	4,338.69	30.45	-4,308.24	-99.30%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	411,113.54	427,223.56	16,110.02	3.92%	2,913,679.53	3,046,050.29	132,370.76	4.54%
Revenue Total:	411,113.54	427,223.56	16,110.02	3.92%	2,913,679.53	3,046,050.29	132,370.76	4.54%
Expense								
611 - GENERAL	39,072.64	36,482.05	2,590.59	6.63%	821,767.24	783,440.61	38,326.63	4.66%
612 - FINANCE	16,619.38	4,738.44	11,880.94	71.49%	48,653.59	50,206.30	-1,552.71	-3.19%
671 - PLANTS	65,369.85	48,143.60	17,226.25	26.35%	538,150.76	723,369.38	-185,218.62	-34.42%
672 - COLLECTIONS	23,084.42	83,872.95	-60,788.53	-263.33%	191,550.14	271,306.87	-79,756.73	-41.64%
680 - CAPITAL IMPROVEMENT	36,710.93	107.90	36,603.03	99.71%	608,255.07	396,036.59	212,218.48	34.89%
Expense Total:	180,857.22	173,344.94	7,512.28	4.15%	2,208,376.80	2,224,359.75	-15,982.95	-0.72%
Fund 610 Surplus (Deficit):	230,256.32	253,878.62	23,622.30	10.26%	705,302.73	821,690.54	116,387.81	16.50%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	91.43	0.00	-91.43	-100.00%	1,238.94	504.04	-734.90	-59.32%
Revenue Total:	91.43	0.00	-91.43	-100.00%	1,238.94	504.04	-734.90	-59.32%
Expense								
611 - GENERAL	0.00	23.35	-23.35	0.00%	1,600.00	2,341.35	-741.35	-46.33%
Expense Total:	0.00	23.35	-23.35	0.00%	1,600.00	2,341.35	-741.35	-46.33%
Fund 710 Surplus (Deficit):	91.43	-23.35	-114.78	-125.54%	-361.06	-1,837.31	-1,476.25	-408.87%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN								
Revenue								
	24.34	0.00	-24.34	-100.00%	331.64	140.87	-190.77	-57.52%
Revenue Total:	24.34	0.00	-24.34	-100.00%	331.64	140.87	-190.77	-57.52%
Expense								
611 - GENERAL	0.00	6.59	-6.59	0.00%	0.00	39.53	-39.53	0.00%
Expense Total:	0.00	6.59	-6.59	0.00%	0.00	39.53	-39.53	0.00%
Fund 720 Surplus (Deficit):	24.34	-6.59	-30.93	-127.07%	331.64	101.34	-230.30	-69.44%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	17.72	0.00	-17.72	-100.00%	240.78	102.65	-138.13	-57.37%
Revenue Total:	17.72	0.00	-17.72	-100.00%	240.78	102.65	-138.13	-57.37%
Expense								
611 - GENERAL	0.00	4.80	-4.80	0.00%	0.00	28.79	-28.79	0.00%
Expense Total:	0.00	4.80	-4.80	0.00%	0.00	28.79	-28.79	0.00%
Fund 730 Surplus (Deficit):	17.72	-4.80	-22.52	-127.09%	240.78	73.86	-166.92	-69.32%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY								
Revenue								
	20.27	0.00	-20.27	-100.00%	276.37	117.42	-158.95	-57.51%
Revenue Total:	20.27	0.00	-20.27	-100.00%	276.37	117.42	-158.95	-57.51%
Expense								
611 - GENERAL	0.00	5.49	-5.49	0.00%	0.00	32.94	-32.94	0.00%
Expense Total:	0.00	5.49	-5.49	0.00%	0.00	32.94	-32.94	0.00%
Fund 740 Surplus (Deficit):	20.27	-5.49	-25.76	-127.08%	276.37	84.48	-191.89	-69.43%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL								
Revenue								
	13.67	0.00	-13.67	-100.00%	186.33	79.19	-107.14	-57.50%
Revenue Total:	13.67	0.00	-13.67	-100.00%	186.33	79.19	-107.14	-57.50%
Expense								
611 - GENERAL	0.00	3.71	-3.71	0.00%	0.00	22.22	-22.22	0.00%
Expense Total:	0.00	3.71	-3.71	0.00%	0.00	22.22	-22.22	0.00%
Fund 750 Surplus (Deficit):	13.67	-3.71	-17.38	-127.14%	186.33	56.97	-129.36	-69.43%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	30.40	27,560.84	27,530.44	90,560.66%	538.62	30,593.97	30,055.35	5,580.07%
Revenue Total:	30.40	27,560.84	27,530.44	90,560.66%	538.62	30,593.97	30,055.35	5,580.07%
Expense								
611 - GENERAL	7.57	258.26	-250.69	-3,311.62%	7,340.42	1,805.46	5,534.96	75.40%
Expense Total:	7.57	258.26	-250.69	-3,311.62%	7,340.42	1,805.46	5,534.96	75.40%
Fund 810 Surplus (Deficit):	22.83	27,302.58	27,279.75	119,490.80%	-6,801.80	28,788.51	35,590.31	523.25%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	18.51	0.00	-18.51	-100.00%	223.67	103.61	-120.06	-53.68%
Revenue Total:	18.51	0.00	-18.51	-100.00%	223.67	103.61	-120.06	-53.68%
Expense								
611 - GENERAL	3.11	4.85	-1.74	-55.95%	348.34	34.16	314.18	90.19%
Expense Total:	3.11	4.85	-1.74	-55.95%	348.34	34.16	314.18	90.19%
Fund 820 Surplus (Deficit):	15.40	-4.85	-20.25	-131.49%	-124.67	69.45	194.12	155.71%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	0.66	0.00	-0.66	-100.00%	9.07	3.54	-5.53	-60.97%
Revenue Total:	0.66	0.00	-0.66	-100.00%	9.07	3.54	-5.53	-60.97%
Expense								
611 - GENERAL	0.16	0.18	-0.02	-12.50%	1.08	1.27	-0.19	-17.59%
Expense Total:	0.16	0.18	-0.02	-12.50%	1.08	1.27	-0.19	-17.59%
Fund 825 Surplus (Deficit):	0.50	-0.18	-0.68	-136.00%	7.99	2.27	-5.72	-71.59%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	21,695.57	28,533.79	6,838.22	31.52%	194,115.43	212,747.79	18,632.36	9.60%
Revenue Total:	21,695.57	28,533.79	6,838.22	31.52%	194,115.43	212,747.79	18,632.36	9.60%
Expense								
611 - GENERAL	21,250.25	11,203.58	10,046.67	47.28%	106,649.64	131,303.14	-24,653.50	-23.12%
Expense Total:	21,250.25	11,203.58	10,046.67	47.28%	106,649.64	131,303.14	-24,653.50	-23.12%
Fund 830 Surplus (Deficit):	445.32	17,330.21	16,884.89	3,791.63%	87,465.79	81,444.65	-6,021.14	-6.88%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2021

Department...	2019-2020 April Activity	2020-2021 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	102,761.67	99,429.68	-3,331.99	-3.24%	692,470.50	680,692.04	-11,778.46	-1.70%
Revenue Total:	102,761.67	99,429.68	-3,331.99	-3.24%	692,470.50	680,692.04	-11,778.46	-1.70%
Expense								
611 - GENERAL	3,000.42	2,012.81	987.61	32.92%	29,113.40	15,621.73	13,491.67	46.34%
699 - SELF INSURANCE PREMIUM	222,834.60	0.00	222,834.60	100.00%	634,937.98	536,217.95	98,720.03	15.55%
Expense Total:	225,835.02	2,012.81	223,822.21	99.11%	664,051.38	551,839.68	112,211.70	16.90%
Fund 900 Surplus (Deficit):	-123,073.35	97,416.87	220,490.22	179.15%	28,419.12	128,852.36	100,433.24	353.40%
Total Surplus (Deficit):	284,643.49	676,875.08	392,231.59	137.80%	961,071.36	2,995,235.94	2,034,164.58	211.66%

Fund Summary

Fund	2019-2020		April Variance		2019-2020		YTD Variance	
	April Activity	2020-2021 April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	-104,225.49	-34,699.92	69,525.57	66.71%	-451,538.80	594,309.85	1,045,848.65	231.62%
210 - CAPITAL IMPROVEMENT ...	58,964.14	47,253.52	-11,710.62	-19.86%	391,462.22	393,358.29	1,896.07	0.48%
215 - CAPITAL IMPROVEMENT ...	164,253.96	160,394.42	-3,859.54	-2.35%	37,540.58	412,151.05	374,610.47	997.88%
225 - GENERAL OBLIGATION B...	2,605.93	12,870.98	10,265.05	393.91%	91,347.87	84,758.20	-6,589.67	-7.21%
250 - VEHICLE AND EQUIPME...	2,176.30	-0.49	-2,176.79	-100.02%	-73,059.27	7.07	73,066.34	100.01%
310 - DEBT SERVICE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
410 - NEIGHBORHOOD IMPRO...	0.00	-28.42	-28.42	0.00%	-337,455.66	-92,155.88	245,299.78	72.69%
430 - PARK & RECREATION	53,034.20	95,175.23	42,141.03	79.46%	483,492.51	543,449.79	59,957.28	12.40%
440 - TAX INCREMENTAL FINA...	0.00	30.45	30.45	0.00%	4,338.69	30.45	-4,308.24	-99.30%
610 - WATER POLLUTION CON...	230,256.32	253,878.62	23,622.30	10.26%	705,302.73	821,690.54	116,387.81	16.50%
710 - STEVENSON	91.43	-23.35	-114.78	-125.54%	-361.06	-1,837.31	-1,476.25	-408.87%
720 - BROWN	24.34	-6.59	-30.93	-127.07%	331.64	101.34	-230.30	-69.44%
730 - ANDERSON	17.72	-4.80	-22.52	-127.09%	240.78	73.86	-166.92	-69.32%
740 - CRISSEY	20.27	-5.49	-25.76	-127.08%	276.37	84.48	-191.89	-69.43%
750 - TRICENTENNIAL	13.67	-3.71	-17.38	-127.14%	186.33	56.97	-129.36	-69.43%
810 - CHILDREN'S MEMORIAL	22.83	27,302.58	27,279.75	119,490.80%	-6,801.80	28,788.51	35,590.31	523.25%
820 - ARTS COMMISSION	15.40	-4.85	-20.25	-131.49%	-124.67	69.45	194.12	155.71%
825 - PUBLIC ARTS FUND	0.50	-0.18	-0.68	-136.00%	7.99	2.27	-5.72	-71.59%
830 - WCVB TOURISM BUREAU	445.32	17,330.21	16,884.89	3,791.63%	87,465.79	81,444.65	-6,021.14	-6.88%
900 - SELF INSURED	-123,073.35	97,416.87	220,490.22	179.15%	28,419.12	128,852.36	100,433.24	353.40%
Total Surplus (Deficit):	284,643.49	676,875.08	392,231.59	137.80%	961,071.36	2,995,235.94	2,034,164.58	211.66%