



Director of Finance Report

June 28, 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.

Delinquent Business license renewals are being mailed next week. Applicants will be required to pay double the original application fee.

Over 400 licenses have not been renewed but include many contractor type licenses that were on a one time job. Response from those is minimal as they are no longer working within the city limits.

Delinquent Dog license renewals are also being mailed next week. Renewals are highlighted to remind owners that need to update their pet's rabies vaccinations.

Waiting on the approval process to issue licenses that were submitted late. Renewals listed a requested submission due date of June 15 in order to have time to process the application.

9 establishments have not submitted the renewal documents with two still outstanding for the approved inspection.

Locations not obtaining an approved license will be restricted for sales as of July 1.

Utility Billing:

The contract with the third-party payment provider has been terminated as they have been unable to secure a location for the additional walk-in payment option.

Staff continues to update their cross-training skills to cover for upcoming scheduled vacations.

Fiscal Year 2022 Budget Development:

As a recap of steps taken to develop Fiscal Year 2022 Budget that 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.

Council has been presented with preliminary revenue projections along with many of the departmental reviews. Council will hear from public safety at this meeting.

In July, there are plans to present capital needs along with personnel updates based on the Strategic Plan Focus V: Employee Morale and Retention.

Budget Fiscal Year 2021:

As of May 31, 2021, fiscal year is eight months complete. Total revenue across all funds for Fiscal Year 2021 is showing just over forty-three (43.16%) percent remaining. This is a result of the approved budget amendment that includes the American Rescue Plan distribution. When you remove the American Rescue Plan projection, there is just over thirty-three and a quarter percent remaining. As of May, there should be thirty-three percent of budget remaining. The City is right at budget for May.

The American Rescue Plan money is expected to be received 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 and separate discussions throughout the remainder of the year.

Current data shows staff and management are managing the budget well. The Budget Report included reflects the percentage of budget remaining for General Fund at just under thirty-nine percent (38.77%). This is nearly six percent less than budget. At the end of May there should be 33% budget remaining. Most of the divisions are reflecting more than 33% budget remaining. Most of the funds reflect revenue meeting budget for this period. Likewise, expenditures or expenses are currently slightly under budget for several funds. 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 May 2021 activity to May 2020. General Fund revenue for May 2021 reflects an increase of 1.94% compared to May 2020. Year to date comparison reflects 7.38% more than Fiscal Year 2020 due to receipt of the CARES ACT money received the end of October and in February. May expenditures reflect an increase of 3.37% compared to May 2020. Year to date reflects an increase of 7.557%.

Property tax collection is down considerably compared to May 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 4.33% for sales tax and Use Tax up nearly 47% compared to year-to date 2020.

Franchise Taxes continue to be down compared to last year and currently reflect on average nearly 10.5% less than last year. The Lodging Tax is starting to increase compared to last year and is now nearly 12% higher than year-to-date 2020. May 2021 receipts are over 100% more than May 2020 receipts. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from April lodging.

Total May 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 Neighborhood Improvement District Fund, the Stevenson Trust Fund, and the Arts Commission 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 even with the pandemic activity. May sales tax receipts were back up compared to last year receipts. June sales tax receipts were up, as well. May and June use taxes receipts are down compared to last year's receipts. This is somewhat expected with everything opening back up with minimal restrictions.

Attachments:

Budget Report
Prior-Year Comparative Income Statement



Budget Report

Group Summary

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	852,320.00	2,972.06	837,576.78	-14,743.22	1.73 %
512 - SALES TAX	4,152,750.00	4,455,000.00	370,414.42	2,974,910.61	-1,480,089.39	33.22 %
513 - USE TAX	332,500.00	400,000.00	23,331.53	302,994.82	-97,005.18	24.25 %
514 - FRANCHISE TAX	2,507,000.00	2,507,000.00	170,064.50	1,521,443.16	-985,556.84	39.31 %
519 - TAX - NON CATEGORIZED	215,000.00	250,000.00	28,468.79	184,213.76	-65,786.24	26.31 %
521 - INTERGOVEN - FED GRANT	0.00	2,290,040.00	0.00	422,848.96	-1,867,191.04	81.54 %
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	12,900.00	0.00	8,450.50	-4,449.50	34.49 %
531 - LICENSES	102,800.00	102,800.00	44,937.19	60,847.40	-41,952.60	40.81 %
532 - PERMITS	91,390.00	125,390.00	11,440.27	89,335.17	-36,054.83	28.75 %
541 - FINES	332,900.00	336,900.00	14,032.56	157,831.97	-179,068.03	53.15 %
551 - SERVICE & MERCHANDISE	275,100.00	296,120.00	7,843.08	91,892.23	-204,227.77	68.97 %
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	17,800.00	0.00	17,800.00	0.00	0.00 %
571 - INTEREST INCOME	56,470.00	48,020.00	0.00	28,389.42	-19,630.58	40.88 %
591 - DONATION	15,000.00	19,750.00	1,762.00	21,293.00	1,543.00	7.81 %
599 - REVENUE - NON CATEGORIZED	35,000.00	35,000.00	1,916.50	21,719.96	-13,280.04	37.94 %
Revenue Total:	9,841,630.00	12,601,560.00	677,182.90	7,162,807.44	-5,438,752.56	43.16 %
Expense						
601 - LEGISLATIVE	107,730.00	110,700.00	31,505.58	69,759.61	40,940.39	36.98 %
602 - CITY CLERK	81,330.00	85,920.00	5,397.59	51,763.41	34,156.59	39.75 %
603 - CITY MANAGER	283,320.00	146,670.00	6,029.51	113,296.13	33,373.87	22.75 %
604 - MUNICIPAL COURT	180,230.00	181,440.00	19,095.37	110,616.68	70,823.32	39.03 %
605 - LEGAL	15,000.00	7,500.00	1,012.50	4,537.50	2,962.50	39.50 %
610 - HUMAN RESOURCES	188,980.00	213,310.00	19,258.26	129,976.04	83,333.96	39.07 %
611 - GENERAL	499,160.00	710,850.00	29,719.70	576,754.17	134,095.83	18.86 %
612 - FINANCE	532,200.00	538,700.00	38,219.56	339,381.43	199,318.57	37.00 %
613 - INFORMATION TECHNOLOGY	591,670.00	604,530.00	28,643.14	361,693.30	242,836.70	40.17 %
614 - BUILDINGS & GROUNDS	199,450.00	199,810.00	9,526.77	114,728.43	85,081.57	42.58 %
620 - EMERGENCY MANAGEMENT	16,490.00	16,810.00	5,322.68	19,028.68	-2,218.68	-13.20 %
621 - FIRE PROTECTION	2,162,740.00	2,257,560.00	154,125.04	1,428,736.84	828,823.16	36.71 %
622 - LAW ENFORCEMENT	2,936,230.00	2,921,280.00	205,169.82	1,655,844.06	1,265,435.94	43.32 %
623 - ANIMAL CONTROL	122,880.00	158,000.00	0.00	157,382.69	617.31	0.39 %
640 - GRAPHIC INFORMATION SYSTEMS	82,960.00	88,210.00	5,194.29	50,918.64	37,291.36	42.28 %
641 - COMMUNITY DEVELOPMENT	519,730.00	505,820.00	36,519.79	306,720.29	199,099.71	39.36 %
642 - ECONOMIC DEVELOPMENT	186,760.00	182,560.00	3,000.00	87,799.15	94,760.85	51.91 %
643 - STREET MAINTENANCE	1,503,940.00	1,497,990.00	97,708.87	871,018.41	626,971.59	41.85 %
644 - CEMETERY	121,930.00	122,560.00	6,558.15	48,053.33	74,506.67	60.79 %
645 - CEMETERY - DONATION	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
810 - NON-DEPARTMENTAL	114,520.00	224,520.00	0.00	99,958.45	124,561.55	55.48 %
Expense Total:	10,448,750.00	10,776,240.00	702,006.62	6,597,967.24	4,178,272.76	38.77 %
Fund: 110 - GENERAL Surplus (Deficit):	-607,120.00	1,825,320.00	-24,823.72	564,840.20	-1,260,479.80	69.06 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	645,000.00	66,031.76	453,218.71	-191,781.29	29.73 %
551 - SERVICE & MERCHANDISE	74,500.00	86,000.00	9,946.99	62,170.99	-23,829.01	27.71 %
571 - INTEREST INCOME	4,000.00	5,000.00	0.00	3,860.25	-1,139.75	22.80 %
Revenue Total:	643,500.00	736,000.00	75,978.75	519,249.95	-216,750.05	29.45 %
Expense						
611 - GENERAL	3,150.00	1,700.00	0.00	1,028.50	671.50	39.50 %
680 - CAPITAL IMPROVEMENT	640,350.00	640,350.00	19,927.74	68,812.15	571,537.85	89.25 %
810 - NON-DEPARTMENTAL	0.00	93,950.00	0.00	0.00	93,950.00	100.00 %
Expense Total:	643,500.00	736,000.00	19,927.74	69,840.65	666,159.35	90.51 %
Fund: 210 - CAPITAL IMPROVEMENT TRAN Surplus (Deficit):	0.00	0.00	56,051.01	449,409.30	449,409.30	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	1,740,000.00	143,729.04	1,169,581.21	-570,418.79	32.78 %
513 - USE TAX	178,000.00	230,000.00	11,667.96	151,525.83	-78,474.17	34.12 %
571 - INTEREST INCOME	3,500.00	6,000.00	0.00	3,892.11	-2,107.89	35.13 %
Revenue Total:	1,796,500.00	1,976,000.00	155,397.00	1,324,999.15	-651,000.85	32.95 %
Expense						
611 - GENERAL	1,400.00	1,400.00	0.00	1,137.82	262.18	18.73 %
680 - CAPITAL IMPROVEMENT	140,750.00	251,750.00	0.00	118,914.77	132,835.23	52.76 %
810 - NON-DEPARTMENTAL	1,654,350.00	1,722,850.00	0.00	637,398.51	1,085,451.49	63.00 %
Expense Total:	1,796,500.00	1,976,000.00	0.00	757,451.10	1,218,548.90	61.67 %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C Surplus (Deficit):	0.00	0.00	155,397.00	567,548.05	567,548.05	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	1,115,400.00	1,104.92	1,060,850.70	-54,549.30	4.89 %
571 - INTEREST INCOME	3,300.00	5,800.00	0.00	1,590.82	-4,209.18	72.57 %
599 - REVENUE - NON CATEGORIZED	0.00	5,210,140.00	0.00	0.00	-5,210,140.00	100.00 %
Revenue Total:	1,117,600.00	6,331,340.00	1,104.92	1,062,441.52	-5,268,898.48	83.22 %
Expense						
611 - GENERAL	0.00	125,000.00	0.00	428.40	124,571.60	99.66 %
680 - CAPITAL IMPROVEMENT	0.00	62,730.00	0.00	0.00	62,730.00	100.00 %
810 - NON-DEPARTMENTAL	1,117,600.00	6,143,610.00	0.00	976,150.00	5,167,460.00	84.11 %
Expense Total:	1,117,600.00	6,331,340.00	0.00	976,578.40	5,354,761.60	84.58 %
Fund: 225 - GENERAL OBLIGATION BONDS Surplus (Deficit):	0.00	0.00	1,104.92	85,863.12	85,863.12	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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	0.00	3.47	-3.47	0.00 %
Expense Total:	0.00	0.00	0.00	3.47	-3.47	0.00 %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT Surplus (Deficit):	0.00	0.00	0.00	7.07	7.07	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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: 05/31/2021

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	63,296.65	-5,703.35	8.27 %
561 - ASSET SALES	100,000.00	0.00	0.00	0.00	0.00	0.00 %
571 - INTEREST INCOME	0.00	0.00	0.00	307.11	307.11	0.00 %
711 - OTHER FINANCING SOURCES	2,490.00	110,090.00	0.00	0.00	-110,090.00	100.00 %
Revenue Total:	171,490.00	179,090.00	0.00	63,603.76	-115,486.24	64.49 %
Expense						
611 - GENERAL	0.00	0.00	0.00	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 %
810 - NON-DEPARTMENTAL	0.00	7,600.00	0.00	0.00	7,600.00	100.00 %
Expense Total:	171,490.00	179,090.00	0.00	155,759.64	23,330.36	13.03 %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT Surplus (Deficit):	0.00	0.00	0.00	-92,155.88	-92,155.88	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	464,880.00	1,614.52	453,645.11	-11,234.89	2.42 %
512 - SALES TAX	1,163,750.00	1,230,550.00	104,705.40	849,791.27	-380,758.73	30.94 %
513 - USE TAX	131,000.00	160,500.00	8,749.87	113,630.15	-46,869.85	29.20 %
551 - SERVICE & MERCHANDISE	802,415.00	802,415.00	90,898.35	296,707.27	-505,707.73	63.02 %
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	0.10	221.10	-1,778.90	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	2,679,005.00	205,968.24	1,722,406.60	-956,598.40	35.71 %
Expense						
611 - GENERAL	579,115.49	579,115.49	35,105.97	296,355.06	282,760.43	48.83 %
631 - MAINTENANCE	424,307.55	424,307.55	20,243.62	194,559.61	229,747.94	54.15 %
632 - RECREATION PROGRAMS	896,271.67	896,271.67	49,574.69	318,103.13	578,168.54	64.51 %
633 - COMMUNITY CENTER	408,845.95	478,845.95	29,649.42	223,582.24	255,263.71	53.31 %
810 - NON-DEPARTMENTAL	275,064.34	300,464.34	0.00	72,707.50	227,756.84	75.80 %
Expense Total:	2,583,605.00	2,679,005.00	134,573.70	1,105,307.54	1,573,697.46	58.74 %
Fund: 430 - PARK & RECREATION Surplus (Deficit):	0.00	0.00	71,394.54	617,099.06	617,099.06	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	140,767.39	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	0.00	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	0.00	30.45	30.45	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	150.00	-350.00	70.00 %
551 - SERVICE & MERCHANDISE	4,784,600.00	4,784,900.00	418,215.07	3,278,536.04	-1,506,363.96	31.48 %
561 - ASSET SALES	0.00	41,000.00	0.00	41,000.00	0.00	0.00 %
571 - INTEREST INCOME	287,540.00	287,540.00	15,555.64	141,567.70	-145,972.30	50.77 %
599 - REVENUE - NON CATEGORIZED	0.00	18,560.00	0.00	18,567.26	7.26	0.04 %
Revenue Total:	5,072,640.00	5,132,500.00	433,770.71	3,479,821.00	-1,652,679.00	32.20 %
Expense						
611 - GENERAL	4,188,680.00	4,188,680.00	32,598.20	816,328.81	3,372,351.19	80.51 %
612 - FINANCE	88,420.00	88,420.00	614.24	50,820.54	37,599.46	42.52 %
671 - PLANTS	1,824,550.00	1,824,550.00	95,987.39	819,356.77	1,005,193.23	55.09 %
672 - COLLECTIONS	459,210.00	459,210.00	29,636.93	300,943.80	158,266.20	34.46 %
680 - CAPITAL IMPROVEMENT	1,255,000.00	1,255,000.00	138,863.31	534,899.90	720,100.10	57.38 %
Expense Total:	7,815,860.00	7,815,860.00	297,700.07	2,522,349.82	5,293,510.18	67.73 %
Fund: 610 - WATER POLLUTION CONTROL Surplus (Deficit):	-2,743,220.00	-2,683,360.00	136,070.64	957,471.18	3,640,831.18	135.68 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	504.04	-415.96	45.21 %
711 - OTHER FINANCING SOURCES	0.00	2,080.00	0.00	0.00	-2,080.00	100.00 %
Revenue Total:	920.00	3,000.00	0.00	504.04	-2,495.96	83.20 %
Expense						
611 - GENERAL	920.00	3,000.00	0.00	2,341.35	658.65	21.96 %
Expense Total:	920.00	3,000.00	0.00	2,341.35	658.65	21.96 %
Fund: 710 - STEVENSON Surplus (Deficit):	0.00	0.00	0.00	-1,837.31	-1,837.31	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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	0.00	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	0.00	39.53	230.47	85.36 %
Fund: 720 - BROWN Surplus (Deficit):	0.00	0.00	0.00	101.34	101.34	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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	0.00	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	0.00	28.79	1,161.21	97.58 %
Fund: 730 - ANDERSON Surplus (Deficit):	0.00	0.00	0.00	73.86	73.86	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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	0.00	32.94	567.06	94.51 %
Expense Total:	600.00	600.00	0.00	32.94	567.06	94.51 %
Fund: 740 - CRISSEY Surplus (Deficit):	0.00	0.00	0.00	84.48	84.48	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	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	0.00	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	0.00	22.22	57.78	72.23 %
Fund: 750 - TRICENTENNIAL Surplus (Deficit):	0.00	0.00	0.00	56.97	56.97	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	168.13	-161.87	49.05 %
591 - DONATION	15,600.00	15,600.00	0.00	30,425.84	14,825.84	95.04 %
Revenue Total:	15,930.00	15,930.00	0.00	30,593.97	14,663.97	92.05 %
Expense						
611 - GENERAL	15,680.00	15,680.00	0.00	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	0.00	1,805.46	14,124.54	88.67 %
Fund: 810 - CHILDREN'S MEMORIAL Surplus (Deficit):	0.00	0.00	0.00	28,788.51	28,788.51	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	103.61	103.61	0.00 %
711 - OTHER FINANCING SOURCES	0.00	6,650.00	0.00	0.00	-6,650.00	100.00 %
Revenue Total:	0.00	6,650.00	0.00	103.61	-6,546.39	98.44 %
Expense						
611 - GENERAL	0.00	6,650.00	395.84	430.00	6,220.00	93.53 %
Expense Total:	0.00	6,650.00	395.84	430.00	6,220.00	93.53 %
Fund: 820 - ARTS COMMISSION Surplus (Deficit):	0.00	0.00	-395.84	-326.39	-326.39	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	3.54	-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	0.00	1.27	-1.27	0.00 %
810 - NON-DEPARTMENTAL	0.00	20.00	0.00	0.00	20.00	100.00 %
Expense Total:	0.00	20.00	0.00	1.27	18.73	93.65 %
Fund: 825 - PUBLIC ARTS FUND Surplus (Deficit):	20.00	0.00	0.00	2.27	2.27	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	28,468.79	184,213.76	17,440.76	10.46 %
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	0.00	2,939.94	1,439.94	96.00 %
Revenue Total:	239,873.00	239,873.00	28,468.79	241,216.58	1,343.58	0.56 %
Expense						
611 - GENERAL	239,873.00	239,873.00	15,165.49	146,468.63	93,404.37	38.94 %
Expense Total:	239,873.00	239,873.00	15,165.49	146,468.63	93,404.37	38.94 %
Fund: 830 - WCVB TOURISM BUREAU Surplus (Deficit):	0.00	0.00	13,303.30	94,747.95	94,747.95	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 05/31/2021

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	98,334.52	774,338.29	-559,701.71	41.96 %
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	98,334.52	779,026.56	-562,013.44	41.91 %
Expense						
611 - GENERAL	61,150.00	61,150.00	1,785.00	17,406.73	43,743.27	71.53 %
699 - SELF INSURANCE PREMIUM	1,071,770.00	1,071,770.00	144,609.13	680,827.08	390,942.92	36.48 %
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	146,394.13	698,233.81	642,806.19	47.93 %
Fund: 900 - SELF INSURED Surplus (Deficit):	0.00	0.00	-48,059.61	80,792.75	80,792.75	0.00 %
Report Surplus (Deficit):	-3,350,320.00	-858,040.00	360,042.24	3,352,596.98	4,210,636.98	490.73 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
110 - GENERAL	-607,120.00	1,825,320.00	-24,823.72	564,840.20	-1,260,479.80
210 - CAPITAL IMPROVEMENT TRAN	0.00	0.00	56,051.01	449,409.30	449,409.30
215 - CAPITAL IMPROVEMENT 1/2 C	0.00	0.00	155,397.00	567,548.05	567,548.05
225 - GENERAL OBLIGATION BONDS	0.00	0.00	1,104.92	85,863.12	85,863.12
250 - VEHICLE AND EQUIPMENT REF	0.00	0.00	0.00	7.07	7.07
310 - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410 - NEIGHBORHOOD IMPROVEME	0.00	0.00	0.00	-92,155.88	-92,155.88
430 - PARK & RECREATION	0.00	0.00	71,394.54	617,099.06	617,099.06
440 - TAX INCREMENTAL FINANCINC	0.00	0.00	0.00	30.45	30.45
610 - WATER POLLUTION CONTROL	-2,743,220.00	-2,683,360.00	136,070.64	957,471.18	3,640,831.18
710 - STEVENSON	0.00	0.00	0.00	-1,837.31	-1,837.31
720 - BROWN	0.00	0.00	0.00	101.34	101.34
730 - ANDERSON	0.00	0.00	0.00	73.86	73.86
740 - CRISSEY	0.00	0.00	0.00	84.48	84.48
750 - TRICENTENNIAL	0.00	0.00	0.00	56.97	56.97
810 - CHILDREN'S MEMORIAL	0.00	0.00	0.00	28,788.51	28,788.51
820 - ARTS COMMISSION	0.00	0.00	-395.84	-326.39	-326.39
825 - PUBLIC ARTS FUND	20.00	0.00	0.00	2.27	2.27
830 - WCVB TOURISM BUREAU	0.00	0.00	13,303.30	94,747.95	94,747.95
900 - SELF INSURED	0.00	0.00	-48,059.61	80,792.75	80,792.75
Report Surplus (Deficit):	-3,350,320.00	-858,040.00	360,042.24	3,352,596.98	4,210,636.98



Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 05/31/2021

Departmen...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	664,313.56	677,182.90	12,869.34	1.94%	6,670,602.66	7,162,807.44	492,204.78	7.38%
Revenue Total:	664,313.56	677,182.90	12,869.34	1.94%	6,670,602.66	7,162,807.44	492,204.78	7.38%
Expense								
601 - LEGISLATIVE	29,837.81	31,505.58	-1,667.77	-5.59%	85,040.83	69,759.61	15,281.22	17.97%
602 - CITY CLERK	5,259.66	5,397.59	-137.93	-2.62%	49,102.54	51,763.41	-2,660.87	-5.42%
603 - CITY MANAGER	14,682.97	6,029.51	8,653.46	58.94%	137,459.06	113,296.13	24,162.93	17.58%
604 - MUNICIPAL COURT	14,323.85	19,095.37	-4,771.52	-33.31%	101,427.84	110,616.68	-9,188.84	-9.06%
605 - LEGAL	137.50	1,012.50	-875.00	-636.36%	5,112.50	4,537.50	575.00	11.25%
610 - HUMAN RESOURCES	16,322.61	19,258.26	-2,935.65	-17.99%	122,093.07	129,976.04	-7,882.97	-6.46%
611 - GENERAL	41,561.96	29,719.70	11,842.26	28.49%	334,071.65	576,754.17	-242,682.52	-72.64%
612 - FINANCE	33,341.30	38,219.56	-4,878.26	-14.63%	328,510.91	339,381.43	-10,870.52	-3.31%
613 - INFORMATION TECHNOLOGY	16,760.46	28,643.14	-11,882.68	-70.90%	423,969.26	361,693.30	62,275.96	14.69%
614 - BUILDINGS & GROUNDS	11,522.18	9,526.77	1,995.41	17.32%	114,763.00	114,728.43	34.57	0.03%
620 - EMERGENCY MANAGEMENT	0.00	5,322.68	-5,322.68	0.00%	16,897.45	19,028.68	-2,131.23	-12.61%
621 - FIRE PROTECTION	144,330.48	154,125.04	-9,794.56	-6.79%	1,364,726.58	1,428,736.84	-64,010.26	-4.69%
622 - LAW ENFORCEMENT	173,927.14	205,169.82	-31,242.68	-17.96%	1,832,840.08	1,655,844.06	176,996.02	9.66%
623 - ANIMAL CONTROL	17,852.06	0.00	17,852.06	100.00%	176,078.57	157,382.69	18,695.88	10.62%
640 - GRAPHIC INFORMATION SYSTEMS	4,156.25	5,194.29	-1,038.04	-24.98%	37,726.55	50,918.64	-13,192.09	-34.97%
641 - COMMUNITY DEVELOPMENT	34,429.74	36,545.63	-2,115.89	-6.15%	293,747.09	306,746.13	-12,999.04	-4.43%
642 - ECONOMIC DEVELOPMENT	18,433.33	3,000.00	15,433.33	83.73%	125,920.24	87,799.15	38,121.09	30.27%
643 - STREET MAINTENANCE	91,522.66	97,708.87	-6,186.21	-6.76%	914,608.54	871,018.41	43,590.13	4.77%
644 - CEMETERY	10,738.48	6,558.15	4,180.33	38.93%	52,914.13	48,053.33	4,860.80	9.19%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	619,958.45	99,958.45	520,000.00	83.88%
Expense Total:	679,140.44	702,032.46	-22,892.02	-3.37%	7,136,968.34	6,597,993.08	538,975.26	7.55%
Fund 110 Surplus (Deficit):	-14,826.88	-24,849.56	-10,022.68	-67.60%	-466,365.68	564,814.36	1,031,180.04	221.11%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	52,720.37	75,978.75	23,258.38	44.12%	499,598.80	519,249.95	19,651.15	3.93%
Revenue Total:	52,720.37	75,978.75	23,258.38	44.12%	499,598.80	519,249.95	19,651.15	3.93%
Expense								
611 - GENERAL	129.26	0.00	129.26	100.00%	535.27	1,028.50	-493.23	-92.15%
680 - CAPITAL IMPROVEMENT	8,825.50	19,927.74	-11,102.24	-125.80%	63,835.70	68,812.15	-4,976.45	-7.80%
Expense Total:	8,954.76	19,927.74	-10,972.98	-122.54%	64,370.97	69,840.65	-5,469.68	-8.50%
Fund 210 Surplus (Deficit):	43,765.61	56,051.01	12,285.40	28.07%	435,227.83	449,409.30	14,181.47	3.26%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May 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								
	149,100.96	155,397.00	6,296.04	4.22%	1,231,300.08	1,324,999.15	93,699.07	7.61%
Revenue Total:	149,100.96	155,397.00	6,296.04	4.22%	1,231,300.08	1,324,999.15	93,699.07	7.61%
Expense								
611 - GENERAL	74.29	0.00	74.29	100.00%	567.35	1,137.82	-570.47	-100.55%
680 - CAPITAL IMPROVEMENT	27,971.00	0.00	27,971.00	100.00%	457,203.54	118,914.77	338,288.77	73.99%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	614,932.94	637,398.51	-22,465.57	-3.65%
Expense Total:	28,045.29	0.00	28,045.29	100.00%	1,072,703.83	757,451.10	315,252.73	29.39%
Fund 215 Surplus (Deficit):	121,055.67	155,397.00	34,341.33	28.37%	158,596.25	567,548.05	408,951.80	257.86%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	4,099.35	1,104.92	-2,994.43	-73.05%	1,049,016.40	1,062,441.52	13,425.12	1.28%
Revenue Total:	4,099.35	1,104.92	-2,994.43	-73.05%	1,049,016.40	1,062,441.52	13,425.12	1.28%
Expense								
611 - GENERAL	0.00	0.00	0.00	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	0.00	0.00	0.00%	953,569.18	976,578.40	-23,009.22	-2.41%
Fund 225 Surplus (Deficit):	4,099.35	1,104.92	-2,994.43	-73.05%	95,447.22	85,863.12	-9,584.10	-10.04%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	0.24	0.00	-0.24	-100.00%	2,655.24	10.54	-2,644.70	-99.60%
Revenue Total:	0.24	0.00	-0.24	-100.00%	2,655.24	10.54	-2,644.70	-99.60%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	62.00	3.47	58.53	94.40%
622 - LAW ENFORCEMENT	1.28	0.00	1.28	100.00%	75,653.55	0.00	75,653.55	100.00%
Expense Total:	1.28	0.00	1.28	100.00%	75,715.55	3.47	75,712.08	100.00%
Fund 250 Surplus (Deficit):	-1.04	0.00	1.04	100.00%	-73,060.31	7.07	73,067.38	100.01%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May 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 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May 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	63,603.76	-519,679.04	-89.10%
Revenue Total:	0.00	0.00	0.00	0.00%	583,282.80	63,603.76	-519,679.04	-89.10%
Expense								
611 - GENERAL	0.00	0.00	0.00	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	0.00	0.00	0.00%	920,738.46	155,759.64	764,978.82	83.08%
Fund 410 Surplus (Deficit):	0.00	0.00	0.00	0.00%	-337,455.66	-92,155.88	245,299.78	72.69%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	104,381.74	205,968.24	101,586.50	97.32%	1,616,210.39	1,722,406.60	106,196.21	6.57%
Revenue Total:	104,381.74	205,968.24	101,586.50	97.32%	1,616,210.39	1,722,406.60	106,196.21	6.57%
Expense								
611 - GENERAL	23,607.19	35,105.97	-11,498.78	-48.71%	291,433.17	296,355.06	-4,921.89	-1.69%
631 - MAINTENANCE	33,036.41	20,243.62	12,792.79	38.72%	243,496.99	194,559.61	48,937.38	20.10%
632 - RECREATION PROGRAMS	15,569.37	49,574.69	-34,005.32	-218.41%	296,252.84	318,103.13	-21,850.29	-7.38%
633 - COMMUNITY CENTER	16,417.34	29,649.42	-13,232.08	-80.60%	209,968.20	223,582.24	-13,614.04	-6.48%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	75,815.25	72,707.50	3,107.75	4.10%
Expense Total:	88,630.31	134,573.70	-45,943.39	-51.84%	1,116,966.45	1,105,307.54	11,658.91	1.04%
Fund 430 Surplus (Deficit):	15,751.43	71,394.54	55,643.11	353.26%	499,243.94	617,099.06	117,855.12	23.61%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May 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	142,558.99	-3,614.33	-2.47%
Revenue Total:	0.00	0.00	0.00	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	0.00	0.00	0.00%	4,338.69	30.45	-4,308.24	-99.30%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	374,842.51	433,770.71	58,928.20	15.72%	3,288,522.04	3,479,821.00	191,298.96	5.82%
Revenue Total:	374,842.51	433,770.71	58,928.20	15.72%	3,288,522.04	3,479,821.00	191,298.96	5.82%
Expense								
611 - GENERAL	38,931.51	32,598.20	6,333.31	16.27%	860,698.75	816,328.81	44,369.94	5.16%
612 - FINANCE	3,395.52	614.24	2,781.28	81.91%	52,049.11	50,820.54	1,228.57	2.36%
671 - PLANTS	86,102.97	95,987.39	-9,884.42	-11.48%	624,253.73	819,356.77	-195,103.04	-31.25%
672 - COLLECTIONS	24,570.12	29,636.93	-5,066.81	-20.62%	216,120.26	300,943.80	-84,823.54	-39.25%
680 - CAPITAL IMPROVEMENT	137.50	138,863.31	-138,725.81	-100.891.50%	608,392.57	534,899.90	73,492.67	12.08%
Expense Total:	153,137.62	297,700.07	-144,562.45	-94.40%	2,361,514.42	2,522,349.82	-160,835.40	-6.81%
Fund 610 Surplus (Deficit):	221,704.89	136,070.64	-85,634.25	-38.63%	927,007.62	957,471.18	30,463.56	3.29%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	97.05	0.00	-97.05	-100.00%	1,335.99	504.04	-831.95	-62.27%
Revenue Total:	97.05	0.00	-97.05	-100.00%	1,335.99	504.04	-831.95	-62.27%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	1,600.00	2,341.35	-741.35	-46.33%
Expense Total:	0.00	0.00	0.00	0.00%	1,600.00	2,341.35	-741.35	-46.33%
Fund 710 Surplus (Deficit):	97.05	0.00	-97.05	-100.00%	-264.01	-1,837.31	-1,573.30	-595.92%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN								
Revenue								
	26.00	0.00	-26.00	-100.00%	357.64	140.87	-216.77	-60.61%
Revenue Total:	26.00	0.00	-26.00	-100.00%	357.64	140.87	-216.77	-60.61%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	0.00	39.53	-39.53	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	39.53	-39.53	0.00%
Fund 720 Surplus (Deficit):	26.00	0.00	-26.00	-100.00%	357.64	101.34	-256.30	-71.66%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	18.92	0.00	-18.92	-100.00%	259.70	102.65	-157.05	-60.47%
Revenue Total:	18.92	0.00	-18.92	-100.00%	259.70	102.65	-157.05	-60.47%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	0.00	28.79	-28.79	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	28.79	-28.79	0.00%
Fund 730 Surplus (Deficit):	18.92	0.00	-18.92	-100.00%	259.70	73.86	-185.84	-71.56%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY								
Revenue								
	21.67	0.00	-21.67	-100.00%	298.04	117.42	-180.62	-60.60%
Revenue Total:	21.67	0.00	-21.67	-100.00%	298.04	117.42	-180.62	-60.60%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	0.00	32.94	-32.94	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	32.94	-32.94	0.00%
Fund 740 Surplus (Deficit):	21.67	0.00	-21.67	-100.00%	298.04	84.48	-213.56	-71.65%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL								
Revenue								
	14.61	0.00	-14.61	-100.00%	200.94	79.19	-121.75	-60.59%
Revenue Total:	14.61	0.00	-14.61	-100.00%	200.94	79.19	-121.75	-60.59%
Expense								
611 - GENERAL	0.00	0.00	0.00	0.00%	0.00	22.22	-22.22	0.00%
Expense Total:	0.00	0.00	0.00	0.00%	0.00	22.22	-22.22	0.00%
Fund 750 Surplus (Deficit):	14.61	0.00	-14.61	-100.00%	200.94	56.97	-143.97	-71.65%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	673.07	0.00	-673.07	-100.00%	1,211.69	30,593.97	29,382.28	2,424.90%
Revenue Total:	673.07	0.00	-673.07	-100.00%	1,211.69	30,593.97	29,382.28	2,424.90%
Expense								
611 - GENERAL	257.60	0.00	257.60	100.00%	7,598.02	1,805.46	5,792.56	76.24%
Expense Total:	257.60	0.00	257.60	100.00%	7,598.02	1,805.46	5,792.56	76.24%
Fund 810 Surplus (Deficit):	415.47	0.00	-415.47	-100.00%	-6,386.33	28,788.51	35,174.84	550.78%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	19.57	0.00	-19.57	-100.00%	243.24	103.61	-139.63	-57.40%
Revenue Total:	19.57	0.00	-19.57	-100.00%	243.24	103.61	-139.63	-57.40%
Expense								
611 - GENERAL	124.11	395.84	-271.73	-218.94%	472.45	430.00	42.45	8.99%
Expense Total:	124.11	395.84	-271.73	-218.94%	472.45	430.00	42.45	8.99%
Fund 820 Surplus (Deficit):	-104.54	-395.84	-291.30	-278.65%	-229.21	-326.39	-97.18	-42.40%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	0.70	0.00	-0.70	-100.00%	9.77	3.54	-6.23	-63.77%
Revenue Total:	0.70	0.00	-0.70	-100.00%	9.77	3.54	-6.23	-63.77%
Expense								
611 - GENERAL	0.17	0.00	0.17	100.00%	1.25	1.27	-0.02	-1.60%
Expense Total:	0.17	0.00	0.17	100.00%	1.25	1.27	-0.02	-1.60%
Fund 825 Surplus (Deficit):	0.53	0.00	-0.53	-100.00%	8.52	2.27	-6.25	-73.36%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	26,338.00	28,468.79	2,130.79	8.09%	220,453.43	241,216.58	20,763.15	9.42%
Revenue Total:	26,338.00	28,468.79	2,130.79	8.09%	220,453.43	241,216.58	20,763.15	9.42%
Expense								
611 - GENERAL	7,840.08	15,165.49	-7,325.41	-93.44%	114,489.72	146,468.63	-31,978.91	-27.93%
Expense Total:	7,840.08	15,165.49	-7,325.41	-93.44%	114,489.72	146,468.63	-31,978.91	-27.93%
Fund 830 Surplus (Deficit):	18,497.92	13,303.30	-5,194.62	-28.08%	105,963.71	94,747.95	-11,215.76	-10.58%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2021

Department...	2019-2020 May Activity	2020-2021 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	99,161.86	98,334.52	-827.34	-0.83%	791,632.36	779,026.56	-12,605.80	-1.59%
Revenue Total:	99,161.86	98,334.52	-827.34	-0.83%	791,632.36	779,026.56	-12,605.80	-1.59%
Expense								
611 - GENERAL	2,995.95	1,785.00	1,210.95	40.42%	32,109.35	17,406.73	14,702.62	45.79%
699 - SELF INSURANCE PREMIUM	0.00	144,609.13	-144,609.13	0.00%	634,937.98	680,827.08	-45,889.10	-7.23%
Expense Total:	2,995.95	146,394.13	-143,398.18	-4,786.40%	667,047.33	698,233.81	-31,186.48	-4.68%
Fund 900 Surplus (Deficit):	96,165.91	-48,059.61	-144,225.52	-149.98%	124,585.03	80,792.75	-43,792.28	-35.15%
Total Surplus (Deficit):	506,702.57	360,016.40	-146,686.17	-28.95%	1,467,773.93	3,352,571.14	1,884,797.21	128.41%

Fund Summary

Fund	2019-2020	2020-2021	May Variance		2019-2020	2020-2021	YTD Variance	
	May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	-14,826.88	-24,849.56	-10,022.68	-67.60%	-466,365.68	564,814.36	1,031,180.04	221.11%
210 - CAPITAL IMPROVEMENT ...	43,765.61	56,051.01	12,285.40	28.07%	435,227.83	449,409.30	14,181.47	3.26%
215 - CAPITAL IMPROVEMENT ...	121,055.67	155,397.00	34,341.33	28.37%	158,596.25	567,548.05	408,951.80	257.86%
225 - GENERAL OBLIGATION B...	4,099.35	1,104.92	-2,994.43	-73.05%	95,447.22	85,863.12	-9,584.10	-10.04%
250 - VEHICLE AND EQUIPME...	-1.04	0.00	1.04	100.00%	-73,060.31	7.07	73,067.38	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	0.00	0.00	0.00%	-337,455.66	-92,155.88	245,299.78	72.69%
430 - PARK & RECREATION	15,751.43	71,394.54	55,643.11	353.26%	499,243.94	617,099.06	117,855.12	23.61%
440 - TAX INCREMENTAL FINA...	0.00	0.00	0.00	0.00%	4,338.69	30.45	-4,308.24	-99.30%
610 - WATER POLLUTION CON...	221,704.89	136,070.64	-85,634.25	-38.63%	927,007.62	957,471.18	30,463.56	3.29%
710 - STEVENSON	97.05	0.00	-97.05	-100.00%	-264.01	-1,837.31	-1,573.30	-595.92%
720 - BROWN	26.00	0.00	-26.00	-100.00%	357.64	101.34	-256.30	-71.66%
730 - ANDERSON	18.92	0.00	-18.92	-100.00%	259.70	73.86	-185.84	-71.56%
740 - CRISSEY	21.67	0.00	-21.67	-100.00%	298.04	84.48	-213.56	-71.65%
750 - TRICENTENNIAL	14.61	0.00	-14.61	-100.00%	200.94	56.97	-143.97	-71.65%
810 - CHILDREN'S MEMORIAL	415.47	0.00	-415.47	-100.00%	-6,386.33	28,788.51	35,174.84	550.78%
820 - ARTS COMMISSION	-104.54	-395.84	-291.30	-278.65%	-229.21	-326.39	-97.18	-42.40%
825 - PUBLIC ARTS FUND	0.53	0.00	-0.53	-100.00%	8.52	2.27	-6.25	-73.36%
830 - WCVB TOURISM BUREAU	18,497.92	13,303.30	-5,194.62	-28.08%	105,963.71	94,747.95	-11,215.76	-10.58%
900 - SELF INSURED	96,165.91	-48,059.61	-144,225.52	-149.98%	124,585.03	80,792.75	-43,792.28	-35.15%
Total Surplus (Deficit):	506,702.57	360,016.40	-146,686.17	-28.95%	1,467,773.93	3,352,571.14	1,884,797.21	128.41%