



Director of Finance Report

October 25, 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:

EnerGov software has been updated to a html platform. Staff is working to relearn most of the processes as the format has changed.

Final license renewal deadline was October 1, 2021. Several local retail establishments have been sent over for the court process of failure to maintain a city license. Most of the delinquent applicants are unable to provide the required documents to process the renewal.

The court process includes a letter to the defendant and a time frame to comply before a citation is issued.

A total of 46 dog licenses have not been renewed. These pet owners have received three renewal notices and several phone reminders of the delinquent status. Many of the owners do not have the required current rabies documents for renewal. These will be flagged with the generic Dog/Owner Gone status.

The city currently has 348 active dog licenses.

Utility Billing:

Additional payment options have been researched and will be implemented soon. These include an 800 number for 24-hour phone payments and a pay by text option. Both include a \$1.25 per transaction fee that will be charged to the customer. These new options have been submitted for approval by administration and will take a few weeks to obtain the associated phone number and update the software.

Customers can still call the sewer utility number if they wish to ask questions or make a payment.

Staff continues to contact customers for past due accounts with packets sent to the collection's agency. This process is extremely time consuming and account holders are given limited time to respond to voicemails or agree on a date for payment. As progress is made more lists will be sent for collections.

Fiscal Year 2022 Budget Development:

Thank you for approving the Fiscal Year 2022 Budget presented. Staff is working to complete the budget document for publication and submission to the Government Finance Office's Association (GFOA) for consideration of the budget award that Warrensburg has received for several years. GFOA has changed many of the criteria required in the budget document that makes it a more interactive online document.

Audit Fiscal Year 2021:

The City awarded the audit contract to KPM, CPAs for the next three years with the option for two one-year renewals. KPM has completed the City's audit for several years and staff is pleased they were awarded the contract. KPM has submitted a list of workpapers required to complete the annual audit report. Staff is working to complete these requests as the remaining year end pieces are completed and final entries are posted in the financial system.

Current timeline for audit field work is for audit staff to be on site beginning November 1, 2021, for preliminary work. They will then return December 13, 2021, to complete fieldwork and have most of the report compiled. The proposal included a timeline to complete the audit report for presentation to Council. The draft report is to be presented to finance staff by January 31 with the understanding that the final report will be presented to Council at the last meeting in February.

Budget Fiscal Year 2021:

As of September 30, 2021, fiscal year complete except for a few items that trickle in the first part of October. There will be adjusting entries made during the audit for final numbers. Total revenue across all funds for Fiscal Year 2021 reflects nearly \$624,000 collected over budget. This includes the two million plus dollars of American Rescue Plan distribution and five million dollars for General Obligation Bond issuance. Naturally, September is end of year and budget should reflect little to no remaining amount left. As stated, revenue came in greater than anticipated with the relief money received and the bond proceeds. If we deduct those amounts, we still collected more revenue than budgeted due to receipt of the CARES ACT money received. Expenditures or expenses show under budget for September. There are many factors that relate to this included short staff in many divisions as well as management frugal spending pattern. As mentioned, there will be some audit entries made that will change the final numbers for the fiscal year.

Current data includes the adopted mid-year budget amendment and shows staff and management doing a good job managing the budget. The Budget Report included reflects the percentage of expenditure budget remaining for General Fund at about nine percent (8.80%). Most of the funds reflect revenue exceeding expenditures/expenses to finish the year.

Staff is working on a final Fiscal Year 2021 budget amendment to present to Council at the November 8, 2021, meeting. It will include the exact amount received for the American Rescue Plan Act (ARPA) money from the State of \$2,060,028.90. Recall, this amount is higher than originally anticipated. The data previously reflected Warrensburg 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 will be provide has been shared during the work session held prior to this meeting.

Prior-Year Comparative Income Statement

Attached for your review is a summary comparative income statement showing variances between September 2021 activity to September 2020. General Fund revenue for September 2021 reflects an increase of 6.31% compared to September 2020. Year to date comparison reflects 3.07% more than Fiscal Year 2020 due to receipt of the CARES ACT money received the end of October and in February. September expenditures reflect a decrease of 15.50% compared to September 2020. Year to date reflects a decrease of 5.40%.

Property tax collection is up compared to September 2020 collections as well as year-to-date. 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 taxes are up compared to last year by an average of about 4.5%. Use Tax is starting to decline compared to last year with September reflecting nearly 31% down. However year-to-date use tax continues to reflect revenue greater than last year by over 18%.

Franchise Taxes continue to be down compared to last year and currently reflect on average of just under 5% less than last year. The Lodging Tax continues to reflect an increase compared to last year and is nearly 24% higher than year-to-date 2020. September 2021 receipts are slightly over September 2020 by less than 0.5%. Like sales tax, the hotel tax is collected after the hotel stay has taken place. The revenue collected is from July lodging.

Total September receipts and expenditures for most funds reflects revenue exceeding expenditures or expense. There are four Funds that reflect expenditures or expense exceeding revenue collected. Those four funds include Capital Improvement Transportation, Park and Recreation, Self-Insured, and the Arts Commission Fund.

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. September sales tax receipts were nearly the same as collected last year with receipts slightly over one-half percent (0.56%). August sales tax receipts were down slightly, less than two percent. July and August use taxes receipts are down compared to last year's receipts; however, September use tax receipts showed a significant increase over last September. October sales tax receipts are up compared to last year receipts and October use tax is back down compared to last October. This is somewhat expected with the continued unexpected changes due to COVID.

Attachments:

Budget Report
Prior-Year Comparative Income Statement



Budget Report

Group Summary

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	852,320.00	3,599.09	862,853.17	10,533.17	1.24 %
512 - SALES TAX	4,152,750.00	4,455,000.00	504,862.38	4,760,945.83	305,945.83	6.87 %
513 - USE TAX	332,500.00	400,000.00	44,215.32	448,527.20	48,527.20	12.13 %
514 - FRANCHISE TAX	2,507,000.00	2,507,000.00	229,177.10	2,366,406.77	-140,593.23	5.61 %
519 - TAX - NON CATEGORIZED	215,000.00	250,000.00	34,370.55	320,277.14	70,277.14	28.11 %
521 - INTERGOVEN - FED GRANT	0.00	2,290,040.00	0.00	423,033.47	-1,867,006.53	81.53 %
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	26,222.10	13,322.10	103.27 %
531 - LICENSES	102,800.00	102,800.00	3,900.84	105,530.37	2,730.37	2.66 %
532 - PERMITS	91,390.00	125,390.00	55,635.82	204,183.77	78,793.77	62.84 %
541 - FINES	332,900.00	336,900.00	16,244.07	226,942.12	-109,957.88	32.64 %
551 - SERVICE & MERCHANDISE	275,100.00	296,120.00	2,498.10	150,449.19	-145,670.81	49.19 %
555 - SERVICE & MERCHANDISE	842,520.00	842,520.00	210,629.87	842,519.42	-0.58	0.00 %
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	4,570.57	54,924.54	6,904.54	14.38 %
591 - DONATION	15,000.00	19,750.00	0.00	21,293.00	1,543.00	7.81 %
599 - REVENUE - NON CATEGORIZED	35,000.00	35,000.00	475.00	25,794.96	-9,205.04	26.30 %
Revenue Total:	9,841,630.00	12,601,560.00	1,110,178.71	10,857,703.05	-1,743,856.95	13.84 %
Expense						
601 - LEGISLATIVE	107,730.00	110,700.00	3,354.95	76,001.03	34,698.97	31.35 %
602 - CITY CLERK	81,330.00	85,920.00	18,834.58	94,653.86	-8,733.86	-10.17 %
603 - CITY MANAGER	283,320.00	146,670.00	11,041.78	145,780.54	889.46	0.61 %
604 - MUNICIPAL COURT	180,230.00	181,440.00	15,930.69	166,670.74	14,769.26	8.14 %
605 - LEGAL	15,000.00	7,500.00	462.50	6,877.07	622.93	8.31 %
610 - HUMAN RESOURCES	188,980.00	213,310.00	20,822.62	206,377.24	6,932.76	3.25 %
611 - GENERAL	499,160.00	710,850.00	38,989.71	809,418.69	-98,568.69	-13.87 %
612 - FINANCE	532,200.00	538,700.00	38,498.19	507,826.55	30,873.45	5.73 %
613 - INFORMATION TECHNOLOGY	591,670.00	604,530.00	36,968.04	503,267.56	101,262.44	16.75 %
614 - BUILDINGS & GROUNDS	199,450.00	199,810.00	11,935.60	177,936.19	21,873.81	10.95 %
620 - EMERGENCY MANAGEMENT	16,490.00	16,810.00	0.00	22,061.12	-5,251.12	-31.24 %
621 - FIRE PROTECTION	2,162,740.00	2,257,560.00	151,770.34	2,174,078.76	83,481.24	3.70 %
622 - LAW ENFORCEMENT	2,936,230.00	2,921,280.00	260,043.60	2,584,446.07	336,833.93	11.53 %
623 - ANIMAL CONTROL	122,880.00	158,000.00	0.00	157,259.83	740.17	0.47 %
640 - GRAPHIC INFORMATION SYSTEMS	82,960.00	88,210.00	5,194.29	73,904.26	14,305.74	16.22 %
641 - COMMUNITY DEVELOPMENT	519,730.00	505,820.00	40,923.75	482,322.90	23,497.10	4.65 %
642 - ECONOMIC DEVELOPMENT	186,760.00	182,560.00	8,077.33	154,560.49	27,999.51	15.34 %
643 - STREET MAINTENANCE	1,503,940.00	1,497,990.00	89,158.04	1,266,567.28	231,422.72	15.45 %
644 - CEMETERY	121,930.00	122,560.00	12,423.02	101,321.57	21,238.43	17.33 %
645 - CEMETERY - DONATION	1,500.00	1,500.00	0.00	449.00	1,051.00	70.07 %
810 - NON-DEPARTMENTAL	114,520.00	224,520.00	0.00	116,033.07	108,486.93	48.32 %
Expense Total:	10,448,750.00	10,776,240.00	764,429.03	9,827,813.82	948,426.18	8.80 %
Fund: 110 - GENERAL Surplus (Deficit):	-607,120.00	1,825,320.00	345,749.68	1,029,889.23	-795,430.77	43.58 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	645,000.00	60,970.36	705,546.02	60,546.02	9.39 %
551 - SERVICE & MERCHANDISE	74,500.00	86,000.00	7,788.14	93,901.06	7,901.06	9.19 %
571 - INTEREST INCOME	4,000.00	5,000.00	815.59	8,406.40	3,406.40	68.13 %
Revenue Total:	643,500.00	736,000.00	69,574.09	807,853.48	71,853.48	9.76 %
Expense						
611 - GENERAL	3,150.00	1,700.00	185.58	2,045.21	-345.21	-20.31 %
680 - CAPITAL IMPROVEMENT	640,350.00	640,350.00	88,735.60	273,166.41	367,183.59	57.34 %
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	88,921.18	275,211.62	460,788.38	62.61 %
Fund: 210 - CAPITAL IMPROVEMENT TRAN Surplus (Deficit):	0.00	0.00	-19,347.09	532,641.86	532,641.86	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	1,740,000.00	198,992.95	1,875,296.80	135,296.80	7.78 %
513 - USE TAX	178,000.00	230,000.00	22,111.81	224,305.67	-5,694.33	2.48 %
571 - INTEREST INCOME	3,500.00	6,000.00	745.19	8,837.39	2,837.39	47.29 %
Revenue Total:	1,796,500.00	1,976,000.00	221,849.95	2,108,439.86	132,439.86	6.70 %
Expense						
611 - GENERAL	1,400.00	1,400.00	135.38	2,284.53	-884.53	-63.18 %
680 - CAPITAL IMPROVEMENT	140,750.00	251,750.00	1,582.90	140,552.67	111,197.33	44.17 %
810 - NON-DEPARTMENTAL	1,654,350.00	1,722,850.00	0.00	1,433,910.93	288,939.07	16.77 %
Expense Total:	1,796,500.00	1,976,000.00	1,718.28	1,576,748.13	399,251.87	20.21 %
Fund: 215 - CAPITAL IMPROVEMENT 1/2 C Surplus (Deficit):	0.00	0.00	220,131.67	531,691.73	531,691.73	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	1,115,400.00	1,315.41	1,072,327.48	-43,072.52	3.86 %
571 - INTEREST INCOME	3,300.00	5,800.00	4,158.28	10,075.47	4,275.47	73.72 %
599 - REVENUE - NON CATEGORIZED	0.00	5,210,140.00	0.00	5,200,000.00	-10,140.00	0.19 %
Revenue Total:	1,117,600.00	6,331,340.00	5,473.69	6,282,402.95	-48,937.05	0.77 %
Expense						
611 - GENERAL	0.00	125,000.00	993.44	64,999.98	60,000.02	48.00 %
680 - CAPITAL IMPROVEMENT	0.00	62,730.00	0.00	62,729.00	1.00	0.00 %
810 - NON-DEPARTMENTAL	1,117,600.00	6,143,610.00	0.00	1,003,700.00	5,139,910.00	83.66 %
Expense Total:	1,117,600.00	6,331,340.00	993.44	1,131,428.98	5,199,911.02	82.13 %
Fund: 225 - GENERAL OBLIGATION BONDS Surplus (Deficit):	0.00	0.00	4,480.25	5,150,973.97	5,150,973.97	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

Department;RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 240 - AMERICAN RESCUE PLAN						
Revenue						
521 - INTERGOVEN - FED GRANT	0.00	0.00	2,060,028.90	2,060,028.90	2,060,028.90	0.00 %
571 - INTEREST INCOME	0.00	0.00	1,632.05	1,632.05	1,632.05	0.00 %
Revenue Total:	0.00	0.00	2,061,660.95	2,061,660.95	2,061,660.95	0.00 %
Fund: 240 - AMERICAN RESCUE PLAN Total:	0.00	0.00	2,061,660.95	2,061,660.95	2,061,660.95	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	1.61	20.50	20.50	0.00 %
Revenue Total:	0.00	0.00	1.61	20.50	20.50	0.00 %
Expense						
611 - GENERAL	0.00	0.00	0.38	5.75	-5.75	0.00 %
Expense Total:	0.00	0.00	0.38	5.75	-5.75	0.00 %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT Surplus (Deficit):	0.00	0.00	1.23	14.75	14.75	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	10.14	10.14	0.00 %
711 - OTHER FINANCING SOURCES	2,827,530.00	2,827,530.00	0.00	2,828,906.03	1,376.03	0.05 %
Revenue Total:	2,827,530.00	2,827,530.00	0.00	2,828,916.17	1,386.17	0.05 %
Expense						
611 - GENERAL	2,827,530.00	2,827,530.00	0.00	2,828,916.17	-1,386.17	-0.05 %
Expense Total:	2,827,530.00	2,827,530.00	0.00	2,828,916.17	-1,386.17	-0.05 %
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: 09/30/2021

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	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	125.72	1,138.08	1,138.08	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	125.72	64,434.73	-114,655.27	64.02 %
Expense						
611 - GENERAL	0.00	0.00	29.80	280.59	-280.59	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	162,858.50	81.50	0.05 %
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	29.80	171,576.09	7,513.91	4.20 %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT Surplus (Deficit):	0.00	0.00	95.92	-107,141.36	-107,141.36	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	464,880.00	1,955.17	461,392.31	-3,487.69	0.75 %
512 - SALES TAX	1,163,750.00	1,230,550.00	142,399.39	1,364,699.66	134,149.66	10.90 %
513 - USE TAX	131,000.00	160,500.00	16,581.78	168,208.20	7,708.20	4.80 %
551 - SERVICE & MERCHANDISE	802,415.00	802,415.00	50,380.66	725,355.06	-77,059.94	9.60 %
561 - ASSET SALES	200.00	200.00	0.00	0.00	-200.00	100.00 %
571 - INTEREST INCOME	15,960.00	15,960.00	1,343.53	17,518.24	1,558.24	9.76 %
591 - DONATION	2,000.00	2,000.00	0.80	274.91	-1,725.09	86.25 %
599 - REVENUE - NON CATEGORIZED	2,500.00	2,500.00	0.00	3,060.15	560.15	22.41 %
Revenue Total:	2,583,605.00	2,679,005.00	212,661.33	2,740,508.53	61,503.53	2.30 %
Expense						
611 - GENERAL	579,115.49	579,115.49	46,121.47	498,900.88	80,214.61	13.85 %
631 - MAINTENANCE	424,307.55	424,307.55	45,059.95	341,981.15	82,326.40	19.40 %
632 - RECREATION PROGRAMS	896,271.67	896,271.67	191,160.67	853,245.74	43,025.93	4.80 %
633 - COMMUNITY CENTER	408,845.95	478,845.95	53,087.67	348,760.89	130,085.06	27.17 %
810 - NON-DEPARTMENTAL	275,064.34	300,464.34	0.00	275,262.03	25,202.31	8.39 %
Expense Total:	2,583,605.00	2,679,005.00	335,429.76	2,318,150.69	360,854.31	13.47 %
Fund: 430 - PARK & RECREATION Surplus (Deficit):	0.00	0.00	-122,768.43	422,357.84	422,357.84	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	0.00	140,767.39	167.39	0.12 %
512 - SALES TAX	9,500.00	9,500.00	0.00	5,973.34	-3,526.66	37.12 %
Revenue Total:	150,100.00	150,100.00	0.00	146,740.73	-3,359.27	2.24 %
Expense						
693 - KEYSTONE TIF	150,100.00	150,100.00	0.00	146,710.28	3,389.72	2.26 %
Expense Total:	150,100.00	150,100.00	0.00	146,710.28	3,389.72	2.26 %
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: 09/30/2021

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	0.00	150.00	-350.00	70.00 %
551 - SERVICE & MERCHANDISE	4,784,600.00	4,784,900.00	472,311.70	5,059,926.64	275,026.64	5.75 %
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	16,576.36	213,361.62	-74,178.38	25.80 %
599 - REVENUE - NON CATEGORIZED	0.00	18,560.00	0.00	19,717.98	1,157.98	6.24 %
Revenue Total:	5,072,640.00	5,132,500.00	488,888.06	5,334,156.24	201,656.24	3.93 %
Expense						
611 - GENERAL	4,188,680.00	4,188,680.00	253,544.12	1,435,253.55	2,753,426.45	65.73 %
612 - FINANCE	88,420.00	88,420.00	5,262.83	72,755.19	15,664.81	17.72 %
671 - PLANTS	1,824,550.00	1,824,550.00	77,500.50	1,115,127.21	709,422.79	38.88 %
672 - COLLECTIONS	459,210.00	459,210.00	21,896.41	408,898.34	50,311.66	10.96 %
680 - CAPITAL IMPROVEMENT	1,255,000.00	1,255,000.00	42,461.00	603,057.15	651,942.85	51.95 %
Expense Total:	7,815,860.00	7,815,860.00	400,664.86	3,635,091.44	4,180,768.56	53.49 %
Fund: 610 - WATER POLLUTION CONTROL Surplus (Deficit):	-2,743,220.00	-2,683,360.00	88,223.20	1,699,064.80	4,382,424.80	163.32 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	75.93	975.88	55.88	6.07 %
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	75.93	975.88	-2,024.12	67.47 %
Expense						
611 - GENERAL	920.00	3,000.00	18.09	2,949.34	50.66	1.69 %
Expense Total:	920.00	3,000.00	18.09	2,949.34	50.66	1.69 %
Fund: 710 - STEVENSON Surplus (Deficit):	0.00	0.00	57.84	-1,973.46	-1,973.46	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	21.54	274.11	4.11	1.52 %
Revenue Total:	270.00	270.00	21.54	274.11	4.11	1.52 %
Expense						
611 - GENERAL	0.00	0.00	5.10	70.00	-70.00	0.00 %
810 - NON-DEPARTMENTAL	270.00	270.00	0.00	0.00	270.00	100.00 %
Expense Total:	270.00	270.00	5.10	70.00	200.00	74.07 %
Fund: 720 - BROWN Surplus (Deficit):	0.00	0.00	16.44	204.11	204.11	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	15.68	199.68	9.68	5.09 %
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	15.68	199.68	-990.32	83.22 %
Expense						
611 - GENERAL	1,000.00	1,000.00	3.72	50.98	949.02	94.90 %
810 - NON-DEPARTMENTAL	190.00	190.00	0.00	0.00	190.00	100.00 %
Expense Total:	1,190.00	1,190.00	3.72	50.98	1,139.02	95.72 %
Fund: 730 - ANDERSON Surplus (Deficit):	0.00	0.00	11.96	148.70	148.70	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	17.95	228.46	-1.54	0.67 %
711 - OTHER FINANCING SOURCES	370.00	370.00	0.00	0.00	-370.00	100.00 %
Revenue Total:	600.00	600.00	17.95	228.46	-371.54	61.92 %
Expense						
611 - GENERAL	600.00	600.00	4.25	58.32	541.68	90.28 %
Expense Total:	600.00	600.00	4.25	58.32	541.68	90.28 %
Fund: 740 - CRISSEY Surplus (Deficit):	0.00	0.00	13.70	170.14	170.14	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	12.10	154.05	74.05	92.56 %
Revenue Total:	80.00	80.00	12.10	154.05	74.05	92.56 %
Expense						
611 - GENERAL	0.00	0.00	2.87	39.34	-39.34	0.00 %
810 - NON-DEPARTMENTAL	80.00	80.00	0.00	0.00	80.00	100.00 %
Expense Total:	80.00	80.00	2.87	39.34	40.66	50.83 %
Fund: 750 - TRICENTENNIAL Surplus (Deficit):	0.00	0.00	9.23	114.71	114.71	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	47.01	462.74	132.74	40.22 %
591 - DONATION	15,600.00	15,600.00	0.00	30,625.84	15,025.84	96.32 %
Revenue Total:	15,930.00	15,930.00	47.01	31,088.58	15,158.58	95.16 %
Expense						
611 - GENERAL	15,680.00	15,680.00	11.14	4,220.60	11,459.40	73.08 %
810 - NON-DEPARTMENTAL	250.00	250.00	0.00	0.00	250.00	100.00 %
Expense Total:	15,930.00	15,930.00	11.14	4,220.60	11,709.40	73.51 %
Fund: 810 - CHILDREN'S MEMORIAL Surplus (Deficit):	0.00	0.00	35.87	26,867.98	26,867.98	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	15.43	200.18	200.18	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	15.43	200.18	-6,449.82	96.99 %
Expense						
611 - GENERAL	0.00	6,650.00	53.66	618.63	6,031.37	90.70 %
Expense Total:	0.00	6,650.00	53.66	618.63	6,031.37	90.70 %
Fund: 820 - ARTS COMMISSION Surplus (Deficit):	0.00	0.00	-38.23	-418.45	-418.45	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	0.59	7.16	-12.84	64.20 %
Revenue Total:	20.00	20.00	0.59	7.16	-12.84	64.20 %
Expense						
611 - GENERAL	0.00	0.00	0.14	2.09	-2.09	0.00 %
810 - NON-DEPARTMENTAL	0.00	20.00	0.00	0.00	20.00	100.00 %
Expense Total:	0.00	20.00	0.14	2.09	17.91	89.55 %
Fund: 825 - PUBLIC ARTS FUND Surplus (Deficit):	20.00	0.00	0.45	5.07	5.07	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	34,370.55	320,277.14	153,504.14	92.04 %
522 - INTERGOVEN - STATE GRANT	71,600.00	71,600.00	21,739.00	84,378.26	12,778.26	17.85 %
571 - INTEREST INCOME	1,500.00	1,500.00	522.54	5,487.79	3,987.79	265.85 %
599 - REVENUE - NON CATEGORIZED	0.00	0.00	0.00	350.00	350.00	0.00 %
Revenue Total:	239,873.00	239,873.00	56,632.09	410,493.19	170,620.19	71.13 %
Expense						
611 - GENERAL	239,873.00	239,873.00	27,866.62	241,889.08	-2,016.08	-0.84 %
Expense Total:	239,873.00	239,873.00	27,866.62	241,889.08	-2,016.08	-0.84 %
Fund: 830 - WCVB TOURISM BUREAU Surplus (Deficit):	0.00	0.00	28,765.47	168,604.11	168,604.11	0.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 09/30/2021

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	95,435.60	1,160,079.52	-173,960.48	13.04 %
571 - INTEREST INCOME	7,000.00	7,000.00	715.37	9,009.56	2,009.56	28.71 %
Revenue Total:	1,341,040.00	1,341,040.00	96,150.97	1,169,089.08	-171,950.92	12.82 %
Expense						
611 - GENERAL	61,150.00	61,150.00	1,757.84	26,135.92	35,014.08	57.26 %
699 - SELF INSURANCE PREMIUM	1,071,770.00	1,071,770.00	104,915.91	1,127,053.25	-55,283.25	-5.16 %
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	106,673.75	1,153,189.17	187,850.83	14.01 %
Fund: 900 - SELF INSURED Surplus (Deficit):	0.00	0.00	-10,522.78	15,899.91	15,899.91	0.00 %
Report Surplus (Deficit):	-3,350,320.00	-858,040.00	2,596,577.33	11,530,807.04	12,388,847.04	1,443.85 %

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	345,749.68	1,029,889.23	-795,430.77
210 - CAPITAL IMPROVEMENT TRAN	0.00	0.00	-19,347.09	532,641.86	532,641.86
215 - CAPITAL IMPROVEMENT 1/2 C	0.00	0.00	220,131.67	531,691.73	531,691.73
225 - GENERAL OBLIGATION BONDS	0.00	0.00	4,480.25	5,150,973.97	5,150,973.97
240 - AMERICAN RESCUE PLAN	0.00	0.00	2,061,660.95	2,061,660.95	2,061,660.95
250 - VEHICLE AND EQUIPMENT REF	0.00	0.00	1.23	14.75	14.75
310 - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410 - NEIGHBORHOOD IMPROVEME	0.00	0.00	95.92	-107,141.36	-107,141.36
430 - PARK & RECREATION	0.00	0.00	-122,768.43	422,357.84	422,357.84
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	88,223.20	1,699,064.80	4,382,424.80
710 - STEVENSON	0.00	0.00	57.84	-1,973.46	-1,973.46
720 - BROWN	0.00	0.00	16.44	204.11	204.11
730 - ANDERSON	0.00	0.00	11.96	148.70	148.70
740 - CRISSEY	0.00	0.00	13.70	170.14	170.14
750 - TRICENTENNIAL	0.00	0.00	9.23	114.71	114.71
810 - CHILDREN'S MEMORIAL	0.00	0.00	35.87	26,867.98	26,867.98
820 - ARTS COMMISSION	0.00	0.00	-38.23	-418.45	-418.45
825 - PUBLIC ARTS FUND	20.00	0.00	0.45	5.07	5.07
830 - WCVB TOURISM BUREAU	0.00	0.00	28,765.47	168,604.11	168,604.11
900 - SELF INSURED	0.00	0.00	-10,522.78	15,899.91	15,899.91
Report Surplus (Deficit):	-3,350,320.00	-858,040.00	2,596,577.33	11,530,807.04	12,388,847.04



Prior-Year Comparative Income Statement

Group Summary

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 110 - GENERAL								
Revenue								
	1,044,264.57	1,110,178.71	65,914.14	6.31%	10,534,708.97	10,857,703.05	322,994.08	3.07%
Revenue Total:	1,044,264.57	1,110,178.71	65,914.14	6.31%	10,534,708.97	10,857,703.05	322,994.08	3.07%
Expense								
601 - LEGISLATIVE	3,907.49	3,354.95	552.54	14.14%	91,477.55	76,001.03	15,476.52	16.92%
602 - CITY CLERK	5,265.80	18,834.58	-13,568.78	-257.68%	70,571.18	94,653.86	-24,082.68	-34.13%
603 - CITY MANAGER	20,505.18	11,041.78	9,463.40	46.15%	221,213.13	145,780.54	75,432.59	34.10%
604 - MUNICIPAL COURT	11,982.28	15,930.69	-3,948.41	-32.95%	151,807.91	166,670.74	-14,862.83	-9.79%
605 - LEGAL	334.09	462.50	-128.41	-38.44%	6,969.85	6,877.07	92.78	1.33%
610 - HUMAN RESOURCES	11,588.00	20,822.62	-9,234.62	-79.69%	175,574.20	206,377.24	-30,803.04	-17.54%
611 - GENERAL	64,942.68	38,989.71	25,952.97	39.96%	551,790.42	809,418.69	-257,628.27	-46.69%
612 - FINANCE	32,670.44	38,498.19	-5,827.75	-17.84%	474,804.53	507,826.55	-33,022.02	-6.95%
613 - INFORMATION TECHNOLOGY	33,717.76	36,968.04	-3,250.28	-9.64%	545,615.88	503,267.56	42,348.32	7.76%
614 - BUILDINGS & GROUNDS	22,023.07	11,935.60	10,087.47	45.80%	186,449.58	177,936.19	8,513.39	4.57%
620 - EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00%	17,172.33	22,061.12	-4,888.79	-28.47%
621 - FIRE PROTECTION	191,416.75	151,770.34	39,646.41	20.71%	2,090,996.09	2,174,078.76	-83,082.67	-3.97%
622 - LAW ENFORCEMENT	193,665.45	260,043.60	-66,378.15	-34.27%	2,671,598.56	2,584,446.07	87,152.49	3.26%
623 - ANIMAL CONTROL	21,698.20	0.00	21,698.20	100.00%	257,651.88	157,259.83	100,392.05	38.96%
624 - ANIMAL CONTROL DONATION	303.00	0.00	303.00	100.00%	303.00	0.00	303.00	100.00%
640 - GRAPHIC INFORMATION SYSTEMS	6,041.62	5,194.29	847.33	14.02%	67,222.69	73,904.26	-6,681.57	-9.94%
641 - COMMUNITY DEVELOPMENT	40,269.49	40,923.75	-654.26	-1.62%	440,775.39	482,322.90	-41,547.51	-9.43%
642 - ECONOMIC DEVELOPMENT	17,491.41	8,077.33	9,414.08	53.82%	213,558.88	154,560.49	58,998.39	27.63%
643 - STREET MAINTENANCE	126,429.36	89,158.04	37,271.32	29.48%	1,332,304.04	1,266,567.28	65,736.76	4.93%
644 - CEMETERY	17,985.07	12,423.02	5,562.05	30.93%	102,734.07	101,321.57	1,412.50	1.37%
645 - CEMETERY - DONATION	0.00	0.00	0.00	0.00%	0.00	449.00	-449.00	0.00%
810 - NON-DEPARTMENTAL	82,433.47	0.00	82,433.47	100.00%	718,466.54	116,033.07	602,433.47	83.85%
Expense Total:	904,670.61	764,429.03	140,241.58	15.50%	10,389,057.70	9,827,813.82	561,243.88	5.40%
Fund 110 Surplus (Deficit):	139,593.96	345,749.68	206,155.72	147.68%	145,651.27	1,029,889.23	884,237.96	607.09%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 210 - CAPITAL IMPROVEMENT TRAN								
Revenue								
	69,637.79	69,574.09	-63.70	-0.09%	749,429.82	807,853.48	58,423.66	7.80%
Revenue Total:	69,637.79	69,574.09	-63.70	-0.09%	749,429.82	807,853.48	58,423.66	7.80%
Expense								
611 - GENERAL	184.15	185.58	-1.43	-0.78%	1,199.96	2,045.21	-845.25	-70.44%
680 - CAPITAL IMPROVEMENT	335,051.81	88,735.60	246,316.21	73.52%	497,857.91	273,166.41	224,691.50	45.13%
Expense Total:	335,235.96	88,921.18	246,314.78	73.48%	499,057.87	275,211.62	223,846.25	44.85%
Fund 210 Surplus (Deficit):	-265,598.17	-19,347.09	246,251.08	92.72%	250,371.95	532,641.86	282,269.91	112.74%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. 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								
	227,259.03	221,849.95	-5,409.08	-2.38%	2,000,829.49	2,108,439.86	107,610.37	5.38%
Revenue Total:	227,259.03	221,849.95	-5,409.08	-2.38%	2,000,829.49	2,108,439.86	107,610.37	5.38%
Expense								
611 - GENERAL	48.55	135.38	-86.83	-178.85%	1,093.85	2,284.53	-1,190.68	-108.85%
680 - CAPITAL IMPROVEMENT	0.00	1,582.90	-1,582.90	0.00%	470,684.54	140,552.67	330,131.87	70.14%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	1,402,989.80	1,433,910.93	-30,921.13	-2.20%
Expense Total:	48.55	1,718.28	-1,669.73	-3,439.20%	1,874,768.19	1,576,748.13	298,020.06	15.90%
Fund 215 Surplus (Deficit):	227,210.48	220,131.67	-7,078.81	-3.12%	126,061.30	531,691.73	405,630.43	321.77%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 225 - GENERAL OBLIGATION BONDS								
Revenue								
	2,663.64	5,473.69	2,810.05	105.50%	1,057,372.54	6,282,402.95	5,225,030.41	494.15%
Revenue Total:	2,663.64	5,473.69	2,810.05	105.50%	1,057,372.54	6,282,402.95	5,225,030.41	494.15%
Expense								
611 - GENERAL	21.63	993.44	-971.81	-4,492.88%	89.35	64,999.98	-64,910.63	-72,647.60%
680 - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00%	11,970.34	62,729.00	-50,758.66	-424.04%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	995,000.00	1,003,700.00	-8,700.00	-0.87%
Expense Total:	21.63	993.44	-971.81	-4,492.88%	1,007,059.69	1,131,428.98	-124,369.29	-12.35%
Fund 225 Surplus (Deficit):	2,642.01	4,480.25	1,838.24	69.58%	50,312.85	5,150,973.97	5,100,661.12	10,137.89%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	Activity	2020-2021 Activity	Variance Favorable / (Unfavorable)	Variance %	YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %	
Fund: 240 - AMERICAN RESCUE PLAN									
Revenue		0.00	2,061,660.95	2,061,660.95	0.00%	0.00	2,061,660.95	2,061,660.95	0.00%
Revenue Total:		0.00	2,061,660.95	2,061,660.95	0.00%	0.00	2,061,660.95	2,061,660.95	0.00%
Fund 240 Total:		0.00	2,061,660.95	2,061,660.95	0.00%	0.00	2,061,660.95	2,061,660.95	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 250 - VEHICLE AND EQUIPMENT REPLACEMENT								
Revenue								
	82,435.26	1.61	-82,433.65	-100.00%	85,090.55	20.50	-85,070.05	-99.98%
Revenue Total:	82,435.26	1.61	-82,433.65	-100.00%	85,090.55	20.50	-85,070.05	-99.98%
Expense								
611 - GENERAL	0.00	0.38	-0.38	0.00%	62.00	5.75	56.25	90.73%
622 - LAW ENFORCEMENT	0.00	0.00	0.00	0.00%	75,653.55	0.00	75,653.55	100.00%
643 - STREET MAINTENANCE	0.00	0.00	0.00	0.00%	74,153.65	0.00	74,153.65	100.00%
Expense Total:	0.00	0.38	-0.38	0.00%	149,869.20	5.75	149,863.45	100.00%
Fund 250 Surplus (Deficit):	82,435.26	1.23	-82,434.03	-100.00%	-64,778.65	14.75	64,793.40	100.02%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. 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%	2,789,588.79	2,828,916.17	39,327.38	1.41%
Revenue Total:	0.00	0.00	0.00	0.00%	2,789,588.79	2,828,916.17	39,327.38	1.41%
Expense								
611 - GENERAL	2,275.11	0.00	2,275.11	100.00%	2,791,863.90	2,828,916.17	-37,052.27	-1.33%
Expense Total:	2,275.11	0.00	2,275.11	100.00%	2,791,863.90	2,828,916.17	-37,052.27	-1.33%
Fund 310 Surplus (Deficit):	-2,275.11	0.00	2,275.11	100.00%	-2,275.11	0.00	2,275.11	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 410 - NEIGHBORHOOD IMPROVEMENT								
Revenue								
	1,695,000.00	125.72	-1,694,874.28	-99.99%	2,278,282.80	64,434.73	-2,213,848.07	-97.17%
Revenue Total:	1,695,000.00	125.72	-1,694,874.28	-99.99%	2,278,282.80	64,434.73	-2,213,848.07	-97.17%
Expense								
611 - GENERAL	0.00	29.80	-29.80	0.00%	0.00	280.59	-280.59	0.00%
691 - RUSSELL AVENUE	0.00	0.00	0.00	0.00%	8,993.00	8,437.00	556.00	6.18%
692 - HAWTHORNE DEVELOPMENT	1,695,000.00	0.00	1,695,000.00	100.00%	2,624,004.96	162,858.50	2,461,146.46	93.79%
Expense Total:	1,695,000.00	29.80	1,694,970.20	100.00%	2,632,997.96	171,576.09	2,461,421.87	93.48%
Fund 410 Surplus (Deficit):	0.00	95.92	95.92	0.00%	-354,715.16	-107,141.36	247,573.80	69.80%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 430 - PARK & RECREATION								
Revenue								
	199,386.42	212,661.33	13,274.91	6.66%	2,349,548.13	2,740,508.53	390,960.40	16.64%
Revenue Total:	199,386.42	212,661.33	13,274.91	6.66%	2,349,548.13	2,740,508.53	390,960.40	16.64%
Expense								
611 - GENERAL	49,152.17	46,121.47	3,030.70	6.17%	454,183.31	498,900.88	-44,717.57	-9.85%
631 - MAINTENANCE	80,436.07	45,059.95	35,376.12	43.98%	404,402.11	341,981.15	62,420.96	15.44%
632 - RECREATION PROGRAMS	107,180.54	191,160.67	-83,980.13	-78.35%	574,380.04	853,245.74	-278,865.70	-48.55%
633 - COMMUNITY CENTER	69,901.80	53,087.67	16,814.13	24.05%	361,636.61	348,760.89	12,875.72	3.56%
810 - NON-DEPARTMENTAL	0.00	0.00	0.00	0.00%	274,952.77	275,262.03	-309.26	-0.11%
Expense Total:	306,670.58	335,429.76	-28,759.18	-9.38%	2,069,554.84	2,318,150.69	-248,595.85	-12.01%
Fund 430 Surplus (Deficit):	-107,284.16	-122,768.43	-15,484.27	-14.43%	279,993.29	422,357.84	142,364.55	50.85%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 440 - TAX INCREMENTAL FINANCING								
Revenue								
	1,932.72	0.00	-1,932.72	-100.00%	152,068.90	146,740.73	-5,328.17	-3.50%
Revenue Total:	1,932.72	0.00	-1,932.72	-100.00%	152,068.90	146,740.73	-5,328.17	-3.50%
Expense								
693 - KEYSTONE TIF	1,932.72	0.00	1,932.72	100.00%	156,400.38	146,710.28	9,690.10	6.20%
Expense Total:	1,932.72	0.00	1,932.72	100.00%	156,400.38	146,710.28	9,690.10	6.20%
Fund 440 Surplus (Deficit):	0.00	0.00	0.00	0.00%	-4,331.48	30.45	4,361.93	100.70%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 610 - WATER POLLUTION CONTROL								
Revenue								
	448,903.43	488,888.06	39,984.63	8.91%	4,963,913.33	5,334,156.24	370,242.91	7.46%
Revenue Total:	448,903.43	488,888.06	39,984.63	8.91%	4,963,913.33	5,334,156.24	370,242.91	7.46%
Expense								
611 - GENERAL	1,740,447.40	253,544.12	1,486,903.28	85.43%	2,966,841.96	1,435,253.55	1,531,588.41	51.62%
612 - FINANCE	5,493.68	5,262.83	230.85	4.20%	88,522.29	72,755.19	15,767.10	17.81%
671 - PLANTS	42,247.12	77,500.50	-35,253.38	-83.45%	951,582.87	1,115,127.21	-163,544.34	-17.19%
672 - COLLECTIONS	19,483.08	21,896.41	-2,413.33	-12.39%	335,209.59	408,898.34	-73,688.75	-21.98%
680 - CAPITAL IMPROVEMENT	-189,135.30	42,461.00	-231,596.30	-122.45%	564,420.87	603,057.15	-38,636.28	-6.85%
Expense Total:	1,618,535.98	400,664.86	1,217,871.12	75.25%	4,906,577.58	3,635,091.44	1,271,486.14	25.91%
Fund 610 Surplus (Deficit):	-1,169,632.55	88,223.20	1,257,855.75	107.54%	57,335.75	1,699,064.80	1,641,729.05	2,863.36%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 710 - STEVENSON								
Revenue								
	86.82	75.93	-10.89	-12.54%	1,696.07	975.88	-720.19	-42.46%
Revenue Total:	86.82	75.93	-10.89	-12.54%	1,696.07	975.88	-720.19	-42.46%
Expense								
611 - GENERAL	500.00	18.09	481.91	96.38%	2,100.00	2,949.34	-849.34	-40.44%
Expense Total:	500.00	18.09	481.91	96.38%	2,100.00	2,949.34	-849.34	-40.44%
Fund 710 Surplus (Deficit):	-413.18	57.84	471.02	114.00%	-403.93	-1,973.46	-1,569.53	-388.56%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 720 - BROWN								
Revenue								
	23.95	21.54	-2.41	-10.06%	455.74	274.11	-181.63	-39.85%
Revenue Total:	23.95	21.54	-2.41	-10.06%	455.74	274.11	-181.63	-39.85%
Expense								
611 - GENERAL	0.00	5.10	-5.10	0.00%	0.00	70.00	-70.00	0.00%
Expense Total:	0.00	5.10	-5.10	0.00%	0.00	70.00	-70.00	0.00%
Fund 720 Surplus (Deficit):	23.95	16.44	-7.51	-31.36%	455.74	204.11	-251.63	-55.21%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 730 - ANDERSON								
Revenue								
	17.44	15.68	-1.76	-10.09%	331.11	199.68	-131.43	-39.69%
Revenue Total:	17.44	15.68	-1.76	-10.09%	331.11	199.68	-131.43	-39.69%
Expense								
611 - GENERAL	0.00	3.72	-3.72	0.00%	0.00	50.98	-50.98	0.00%
Expense Total:	0.00	3.72	-3.72	0.00%	0.00	50.98	-50.98	0.00%
Fund 730 Surplus (Deficit):	17.44	11.96	-5.48	-31.42%	331.11	148.70	-182.41	-55.09%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 740 - CRISSEY								
Revenue								
	19.95	17.95	-2.00	-10.03%	379.77	228.46	-151.31	-39.84%
Revenue Total:	19.95	17.95	-2.00	-10.03%	379.77	228.46	-151.31	-39.84%
Expense								
611 - GENERAL	0.00	4.25	-4.25	0.00%	0.00	58.32	-58.32	0.00%
Expense Total:	0.00	4.25	-4.25	0.00%	0.00	58.32	-58.32	0.00%
Fund 740 Surplus (Deficit):	19.95	13.70	-6.25	-31.33%	379.77	170.14	-209.63	-55.20%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 750 - TRICENTENNIAL								
Revenue								
	13.46	12.10	-1.36	-10.10%	256.05	154.05	-102.00	-39.84%
Revenue Total:	13.46	12.10	-1.36	-10.10%	256.05	154.05	-102.00	-39.84%
Expense								
611 - GENERAL	0.00	2.87	-2.87	0.00%	0.00	39.34	-39.34	0.00%
Expense Total:	0.00	2.87	-2.87	0.00%	0.00	39.34	-39.34	0.00%
Fund 750 Surplus (Deficit):	13.46	9.23	-4.23	-31.43%	256.05	114.71	-141.34	-55.20%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 810 - CHILDREN'S MEMORIAL								
Revenue								
	28.84	47.01	18.17	63.00%	1,333.10	31,088.58	29,755.48	2,232.05%
Revenue Total:	28.84	47.01	18.17	63.00%	1,333.10	31,088.58	29,755.48	2,232.05%
Expense								
611 - GENERAL	8.33	11.14	-2.81	-33.73%	7,631.18	4,220.60	3,410.58	44.69%
Expense Total:	8.33	11.14	-2.81	-33.73%	7,631.18	4,220.60	3,410.58	44.69%
Fund 810 Surplus (Deficit):	20.51	35.87	15.36	74.89%	-6,298.08	26,867.98	33,166.06	526.61%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 820 - ARTS COMMISSION								
Revenue								
	17.61	15.43	-2.18	-12.38%	315.15	200.18	-114.97	-36.48%
Revenue Total:	17.61	15.43	-2.18	-12.38%	315.15	200.18	-114.97	-36.48%
Expense								
611 - GENERAL	1.72	53.66	-51.94	-3,019.77%	487.64	618.63	-130.99	-26.86%
Expense Total:	1.72	53.66	-51.94	-3,019.77%	487.64	618.63	-130.99	-26.86%
Fund 820 Surplus (Deficit):	15.89	-38.23	-54.12	-340.59%	-172.49	-418.45	-245.96	-142.59%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 825 - PUBLIC ARTS FUND								
Revenue								
	0.65	0.59	-0.06	-9.23%	12.44	7.16	-5.28	-42.44%
Revenue Total:	0.65	0.59	-0.06	-9.23%	12.44	7.16	-5.28	-42.44%
Expense								
611 - GENERAL	0.19	0.14	0.05	26.32%	1.98	2.09	-0.11	-5.56%
Expense Total:	0.19	0.14	0.05	26.32%	1.98	2.09	-0.11	-5.56%
Fund 825 Surplus (Deficit):	0.46	0.45	-0.01	-2.17%	10.46	5.07	-5.39	-51.53%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 830 - WCVB TOURISM BUREAU								
Revenue								
	85,762.24	56,632.09	-29,130.15	-33.97%	380,433.34	410,493.19	30,059.85	7.90%
Revenue Total:	85,762.24	56,632.09	-29,130.15	-33.97%	380,433.34	410,493.19	30,059.85	7.90%
Expense								
611 - GENERAL	18,131.52	27,866.62	-9,735.10	-53.69%	167,057.88	241,889.08	-74,831.20	-44.79%
Expense Total:	18,131.52	27,866.62	-9,735.10	-53.69%	167,057.88	241,889.08	-74,831.20	-44.79%
Fund 830 Surplus (Deficit):	67,630.72	28,765.47	-38,865.25	-57.47%	213,375.46	168,604.11	-44,771.35	-20.98%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2021

Department...	2019-2020 Sept. Activity	2020-2021 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 900 - SELF INSURED								
Revenue								
	105,662.23	96,150.97	-9,511.26	-9.00%	1,216,127.39	1,169,089.08	-47,038.31	-3.87%
Revenue Total:	105,662.23	96,150.97	-9,511.26	-9.00%	1,216,127.39	1,169,089.08	-47,038.31	-3.87%
Expense								
611 - GENERAL	3,237.96	1,757.84	1,480.12	45.71%	44,179.72	26,135.92	18,043.80	40.84%
699 - SELF INSURANCE PREMIUM	142,693.80	104,915.91	37,777.89	26.47%	1,003,762.58	1,127,053.25	-123,290.67	-12.28%
Expense Total:	145,931.76	106,673.75	39,258.01	26.90%	1,047,942.30	1,153,189.17	-105,246.87	-10.04%
Fund 900 Surplus (Deficit):	-40,269.53	-10,522.78	29,746.75	73.87%	168,185.09	15,899.91	-152,285.18	-90.55%
Total Surplus (Deficit):	-1,065,848.61	2,596,577.33	3,662,425.94	343.62%	859,745.19	11,530,807.04	10,671,061.85	1,241.19%

Fund Summary

Fund	2019-2020		2020-2021		Sept. Variance		YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
110 - GENERAL	139,593.96	345,749.68	206,155.72	147.68%	145,651.27	1,029,889.23	884,237.96	607.09%
210 - CAPITAL IMPROVEMENT ...	-265,598.17	-19,347.09	246,251.08	92.72%	250,371.95	532,641.86	282,269.91	112.74%
215 - CAPITAL IMPROVEMENT ...	227,210.48	220,131.67	-7,078.81	-3.12%	126,061.30	531,691.73	405,630.43	321.77%
225 - GENERAL OBLIGATION B...	2,642.01	4,480.25	1,838.24	69.58%	50,312.85	5,150,973.97	5,100,661.12	10,137.89%
240 - AMERICAN RESCUE PLAN	0.00	2,061,660.95	2,061,660.95	0.00%	0.00	2,061,660.95	2,061,660.95	0.00%
250 - VEHICLE AND EQUIPME...	82,435.26	1.23	-82,434.03	-100.00%	-64,778.65	14.75	64,793.40	100.02%
310 - DEBT SERVICE	-2,275.11	0.00	2,275.11	100.00%	-2,275.11	0.00	2,275.11	100.00%
410 - NEIGHBORHOOD IMPRO...	0.00	95.92	95.92	0.00%	-354,715.16	-107,141.36	247,573.80	69.80%
430 - PARK & RECREATION	-107,284.16	-122,768.43	-15,484.27	-14.43%	279,993.29	422,357.84	142,364.55	50.85%
440 - TAX INCREMENTAL FINA...	0.00	0.00	0.00	0.00%	-4,331.48	30.45	4,361.93	100.70%
610 - WATER POLLUTION CON...	-1,169,632.55	88,223.20	1,257,855.75	107.54%	57,335.75	1,699,064.80	1,641,729.05	2,863.36%
710 - STEVENSON	-413.18	57.84	471.02	114.00%	-403.93	-1,973.46	-1,569.53	-388.56%
720 - BROWN	23.95	16.44	-7.51	-31.36%	455.74	204.11	-251.63	-55.21%
730 - ANDERSON	17.44	11.96	-5.48	-31.42%	331.11	148.70	-182.41	-55.09%
740 - CRISSEY	19.95	13.70	-6.25	-31.33%	379.77	170.14	-209.63	-55.20%
750 - TRICENTENNIAL	13.46	9.23	-4.23	-31.43%	256.05	114.71	-141.34	-55.20%
810 - CHILDREN'S MEMORIAL	20.51	35.87	15.36	74.89%	-6,298.08	26,867.98	33,166.06	526.61%
820 - ARTS COMMISSION	15.89	-38.23	-54.12	-340.59%	-172.49	-418.45	-245.96	-142.59%
825 - PUBLIC ARTS FUND	0.46	0.45	-0.01	-2.17%	10.46	5.07	-5.39	-51.53%
830 - WCVB TOURISM BUREAU	67,630.72	28,765.47	-38,865.25	-57.47%	213,375.46	168,604.11	-44,771.35	-20.98%
900 - SELF INSURED	-40,269.53	-10,522.78	29,746.75	73.87%	168,185.09	15,899.91	-152,285.18	-90.55%
Total Surplus (Deficit):	-1,065,848.61	2,596,577.33	3,662,425.94	343.62%	859,745.19	11,530,807.04	10,671,061.85	1,241.19%