



# TOWN OF WAYLAND

41 COCHITUATE ROAD  
WAYLAND, MASSACHUSETTS 01778

BRIAN KEVENY  
FINANCE DIRECTOR  
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To: Louise Miller, Town Administrator

From: Brian Keveny, Finance Director

Date: November 9, 2021

Subject: Fiscal 2021 Budget Report

Please find enclosed the budget status reports for the General Fund, Enterprise Funds, Revolving Funds, Health Insurance, Free Cash, Reserve Fund, Covid-19 Expenses and Appropriation Turnbacks as of June 30, 2021 for the Town of Wayland. The reports detail actual revenues and expenditures to budget as well as a year-to-year comparison to Fiscal 2020. We will close the accounting system in late November and the annual financial audit commenced on in December.

### **General Fund Expenditures:**

Town Departments expended and encumbered \$18,430,633 or 91% of budget. The School Department expended and encumbered \$43,463,364 or 99% of budget. The Unclassified category expended and encumbered \$22,269,972 or 98% of budget. In total, the General Fund expended 97% of budget. The total combined turn back net of overlay amounts was \$1,984,660 compared to \$2,715,401 last fiscal year. The Fiscal 2021 rollover amount is \$1,058,434 compared to \$1,157,436. The largest departmental turnback amounts were experienced in School Department - \$552,179, Town Facilities - \$164,732 and Town IT - \$80,537. The Health Insurance turn back was \$3,847 compared to \$53,689 last year. The Finance Committee transferred \$50,000 compared to \$45,000 last year. FY 21 Covid-19 expenses in the amount of \$2,039,936 will be funded by FEMA, CARES and Other School Covid Grants.

### **General Fund Revenues:**

The Town has collected approximately 100% of Property Tax-net of overlay, Local Receipts, Transfers from Other Fund and State Aid budgeted revenue. Taxation revenue was \$73.2M or 99% compared to \$70.1M or 99% of budget last year. Total Local Receipts collections was \$5.5M compared to \$4.4M in Fiscal 2020. The Local Receipts category achieved 108% of budget compared to 88% of budget last year. Most notably Motor Vehicle Excise revenue and License and Permits revenue showed favorable variances to budget. State Aid receipts amount to \$6.3M compared to \$6.4M last year. Total Fiscal 2021 collections totaled \$87,183,273 compared to \$83,472,024 last year,

Constant total collections were achieved in the unbudgeted revenue category. Specifically the collections of Tax Title revenue decreased \$164,487 and Prior Year Tax increased by \$309,886 compared to last fiscal year. The total unbudgeted collection amount was \$653,246 compared to \$574,126 last fiscal year. Additionally the Transfer Station transferred \$100,000 in surplus fund balance to the General Fund.

### **Free Cash:**

For your review, I have prepared the estimated Free Cash Certification amount for June 30, 2021. The estimated amount of \$9.9M is higher than last year's amount of \$8.2M. The significant factors in the increase are related to appropriation turnbacks and total revenue exceeding budgeted revenue. We will begin the process of submitting free Cash in the coming weeks.

**Wastewater Enterprise Fund:**

**Revenue:**

The Wastewater Enterprise Fund obtained budgeted revenue collections of \$627,747 or 79% of budget compared to \$649,937 last year. Retained Earnings was voted to balance the FY 21 budget in the amount of \$151,272. In Fiscal 2022, the Wastewater Fund will be supported with the use of \$51,000 in Retained Earnings. Total revenue exceeded total expenditures by \$30,883.

**Expenditures:**

Total expenses were \$688,402 or 91% of budget compared to \$666,345 or 95% of budget last year. Debt Service remains the largest expense at 62% of expenditures. Total fund balance at June 30, 2020 is \$1,305,688 compared to \$1,379,491

**Water Enterprise Fund:**

**Revenue:**

The Water Fund collected 105% of budgeted revenue or \$4,171,192 compared to 92% of budgeted revenue or \$3,731,634 last year. Budget to actual revenue showed an \$184,438 favorable variance. User Charges revenue exceeded budget by \$126,421. All budget revenue categories showed favorable variances. The Water Fund collected \$19,300 in unbudgeted revenue. Total revenue was \$4,190,492 compared to \$3,731,784 last fiscal year.

**Expenditures:**

The Water Fund has expended \$3,678,660 or 92% of budgeted expenditures compared to \$3,297,720 last year. Total actual expenditures were less than budget by \$308,094. In Fiscal 2021, \$75,000 in fund balance was transferred to the Water Capital Fund. Total fund balance in the fund is \$1,521,511 compared to \$1,484,862 last fiscal year.

Respectfully submitted,



Brian Keveny  
Finance Director

Town of Wayland  
Fiscal 2021  
June 30, 2021

**General Fund**

	Fiscal 2021 Budget	Fiscal 2021 Actual	% Budget Spent
<i>Revenue</i>			
Taxation	73,932,433	73,287,983	99.13%
State Aid	6,385,669	6,372,247	99.79%
Local Receipts	5,100,000	5,540,694	108.64%
Transfers from Other Funds	1,329,103	1,329,103.00	100.00%
Other Sources			
<b>Total</b>	<b>86,747,205</b>	<b>86,530,027</b>	<b>99.75%</b>
<b>Non Budgeted</b>	-	653,246	n/a
<b>Total Revenue</b>	<b>86,747,205</b>	<b>87,183,273</b>	<b>100.50%</b>
<i>Expenditures</i>			
Town Budget	20,069,536	18,430,633	91.83%
School Budget	43,491,145	43,465,060	99.94%
Unclassified	22,588,444	22,269,972	98.59%
Transfers	2,736,896	2,598,317	94.94%
<b>Total Expense</b>	<b>88,886,021</b>	<b>86,763,982</b>	<b>97.61%</b>

**Water Enterprise Fund**

	Fiscal 2021 Budget	Fiscal 2021 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	3,986,754	4,190,492	105.11%
Use of Water Capital	75,000	-	0.00%
Unbudgeted Revenue	-	-	0.00%
<b>Total Revenue</b>	<b>4,061,754</b>	<b>4,190,492</b>	<b>103.17%</b>
<i>Expenditures</i>			
Operating expenses	3,986,754	3,678,660	92.27%
Use of Water Capital	75,000	75,000	0.00%
<b>Total Expense</b>	<b>4,061,754</b>	<b>3,753,660</b>	<b>92.41%</b>
Unbudgeted Expense	-	-	0.00%
<b>Total Expenses</b>	<b>4,061,754</b>	<b>3,753,660</b>	<b>92.41%</b>

**Wastewater Enterprise Fund**

	Fiscal 2021 Budget	Fiscal 2021 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	794,457	627,747	79.02%
<b>Total Revenue</b>	<b>794,457</b>	<b>627,747</b>	<b>79.02%</b>
<i>Expenditures</i>			
Operating expenses	794,004	701,553	88.36%
<b>Total Expense</b>	<b>794,004</b>	<b>701,553</b>	<b>88.36%</b>



Town of Wayland, Massachusetts  
General Fund Revenue Report  
Fiscal 2021  
June 30, 2021

	Fiscal 2020 YTD-Actual	Fiscal 2021 YTD-Actual	Fiscal 2021 Budget	\$ Variance 2021 / 2020	B / A Fiscal 2021 \$ Variance	% of Budget Collected
<b>Taxation:</b>						
Real Estate	69,356,777	72,412,161	73,192,340	3,055,384	(780,179)	98.93%
Personal Property	808,259	875,822	877,472	67,563	(1,650)	99.81%
Overlay	-	-	(137,379)	-	137,379	0.00%
<b>Total</b>	<b>70,165,036</b>	<b>73,287,983</b>	<b>73,932,433</b>	<b>3,122,947</b>	<b>(644,450)</b>	<b>99.13%</b>
<b>State Aid:</b>						
<b>School Construction</b>						
Local Aid : Cherry Sheet						
Chapter 70	5,257,757	5,302,744	5,323,831	44,987	(21,087)	99.60%
Charter Tuition Assessment	-	-	-	-	-	0.00%
Unrestricted Aid	1,037,769	959,875	936,419	(77,894)	23,456	0.00%
Veterans Benefits Chapter 115	5,258	3,753	7,610	(1,505)	(3,857)	49.32%
Exemption : Vets, Blind, Surviving Spouse	3,263	3,012	22,815	(251)	(19,803)	13.20%
State Owned Land Reimbursement	107,114	101,978	94,994	(5,136)	6,984	107.35%
Undetermined	-	885	-	-	885.00	0.00%
<b>Total</b>	<b>6,411,161</b>	<b>6,372,247</b>	<b>6,385,669</b>	<b>(39,799)</b>	<b>(13,422)</b>	<b>99.79%</b>
<b>Local Receipts:</b>						
Motor Vehicle Excise	2,337,123	2,820,489	2,921,596	483,366	(101,107)	96.54%
Other Excise	201,117	156,882	235,000	(44,235)	(78,118)	66.76%
Penalties and Interest	168,327	153,030	272,000	(15,297)	(118,970)	56.26%
Payment in Lieu of Taxes	83,643	43,476	40,000	(40,167)	3,476	108.69%
Fees	803,901	454,148	609,000	(349,753)	(154,852)	74.57%
Licenses and Permits	380,022	1,764,503	790,000	1,384,481	974,503	223.35%
Special Assessments	3,877	7,343	7,000	3,466	343	104.90%
Fines and Forfeits	23,302	3,266	45,000	(20,036)	(41,734)	7.26%
Investment Income	426,023	137,557	175,000	(288,466)	(37,443)	78.60%
Miscellaneous Recurring	-	-	5,404	-	(5,404)	0.00%
Bond Premium	-	-	-	-	-	-
<b>Total</b>	<b>4,427,335</b>	<b>5,540,694</b>	<b>5,100,000</b>	<b>1,113,359</b>	<b>440,694</b>	<b>108.64%</b>
<b>Transfers from other funds:</b>						
Fund 24-Ambulance	630,400	575,000	575,000	-55,400	-	100.00%
Fund 24-Council on Aging	2,210	2,116	2,116	-	-	100.00%
Fund 24-Recreation	51,717	44,987	44,987	-6,730	-	100.00%
Fund 24-Recreation-Fields	9,945	10,579	10,579	-	-	100.00%
Fund 25-Food Service	161,581	76,477	76,477	-85,104	-	100.00%
Fund 25-BASE	237,701	221,000	221,000	-16,701	-	100.00%
Fund 25-TCW	237,300	-	-	-237,300	-	0.00%
Fund 25-Full Day Kinder	53,810	-	-	-53,810	-	0.00%
Fund 61-Water	374,779	362,472	362,472	-12,307	-	100.00%
Fund 63-Wastewater	34,913	36,472	36,472	-	-	100.00%
<b>Total</b>	<b>1,794,356.00</b>	<b>1,329,103.00</b>	<b>1,329,103</b>	<b>(467,352.00)</b>	<b>0</b>	<b>100.00%</b>
<b>Total Budgeted Revenue</b>	<b>82,797,888</b>	<b>86,530,027</b>	<b>86,747,205</b>	<b>3,729,155</b>	<b>(217,178)</b>	<b>99.75%</b>
<b>Unbudgeted Revenue:</b>						
Tax Title Liens	252,596	88,109	-	(164,487)	88,109.00	0.00%
Prior Year RE collections	309,886	436,338	-	126,452	436,338.00	0.00%
Fund 24-Recreation-New FY 17 accounts	-	-	-	-	-	0.00%
Account Closeout-Sentinal	111,644	28,799	-	-	28,799.00	-
Transfer Station Closeout	-	100,000	-	-	-	-
<b>Total Unbudgeted Revenue</b>	<b>674,126</b>	<b>653,246</b>	<b>-</b>	<b>(38,035)</b>	<b>653,246</b>	<b>0.00%</b>
<b>Total All Revenue</b>	<b>83,472,014</b>	<b>87,183,273</b>	<b>86,747,205</b>	<b>3,691,120</b>	<b>436,068</b>	<b>100.50%</b>

Town of Wayland  
Fiscal 2021 Total Revenue and Expenditures-GAAP  
June 30, 2021

	FISCAL 2021 BUDGET TO ACTUAL				FISCAL 2020 ROLLOVER BUDGET TO ACTUAL					
	Final Budget	YTD Actual	Encumbrance	FY 2021 Total (Uncollected) / Unspent	FISCAL 2020 CARRYFORWARD	FISCAL 2020 ACTUAL	ENCUMBERED CARRYFORWARD	UNENCUMBERED CARRYFORWARD	COMBINED FY 21 / FY 20	
<b>REVENUES:</b>										
Taxation-net of overlay	73,932,433	73,287,983	n/a	(644,450)	n/a	n/a	n/a	n/a	(644,450)	
State Aid:	6,385,669	6,372,247	n/a	(13,422)	n/a	n/a	n/a	n/a	(13,422)	
Local Receipts	5,100,000	5,540,694	n/a	440,694	n/a	n/a	n/a	n/a	440,694	
Transfers From Other Funds	1,329,103	1,329,103.00	n/a	0	n/a	n/a	n/a	n/a	0	
Non Budgeted Revenue	-	653,246	n/a	653,246	n/a	n/a	n/a	n/a	653,246	
Free Cash	1,931,000	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
Overlay	-	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
Bond Premium	70,437	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
<b>Total Revenues</b>	<b>88,748,642</b>	<b>87,183,273</b>	-	<b>436,068</b>	-	-	-	-	<b>436,068.00</b>	
<b>EXPENDITURES:</b>										
General Government	5,550,176	4,601,696	302,148	646,332	336,534	195,570	-	140,964	787,296	
Public Safety	7,421,170	6,878,798	40,829	501,543	42,286	17,603	-	24,683	526,226	
Education	43,491,145	42,912,881	552,179	26,085	489,330	229,207	-	270,123	296,208	
Minuteman Reg School	363,000	360,163	-	2,837	-	-	-	-	2,837	
Public Works	3,682,624	3,336,653	74,258	271,713	183,591	84,472	-	99,119	370,832	
Health and Human Services	1,624,020	1,453,958	9,643	160,419	10,545	1,518	-	9,027	169,446	
Culture and Recreation	1,428,546	1,330,687	41,800	56,059	25,566	4,883.00	-	20,683	76,742	
State and County Assessments	117,517	116,317	-	1,200	-	-	-	-	1,200	
Debt Service	6,884,164	6,883,150	-	1,014	-	-	-	-	1,014	
Pension	5,182,237	5,182,237	-	-	-	-	-	-	-	
Unclassified	10,522,043	10,167,008	37,577	317,458	59,598	13,307	-	46,291	363,749	
<b>Other Expenditures</b>	-	-	-	-	-	-	-	-	-	
Transfers To Other Funds	250,000	250,000.00	-	0	-	-	-	-	-	
Transfer to Other Funds-Capital	2,232,000	2,232,000	-	-	-	-	-	-	-	
<b>Total:</b>	<b>88,748,642</b>	<b>85,705,548</b>	<b>1,058,434</b>	<b>1,984,660</b>	<b>1,157,450</b>	<b>546,560</b>	<b>0</b>	<b>610,890</b>	<b>2,595,550</b>	

Town of Wayland  
Fiscal 2021  
Health Insurance Report

	Fiscal 2021 Budget	Actual Total Expense	% Of Budget Spent	Estimated Turnback	% of Total Unspent
<i>Fiscal 2021</i>					
Health Insurance	8,174,364	7,984,179	97.67%	190,184.97	2.33%
Incentive Waiver	242,000	264,205	109.18%	(22,205.41)	-9.18%
Life Insurance	30,600	30,396	99.33%	203.95	0.67%
Other Expenses	67,200	166,536	247.82%	(99,335.70)	-147.82%
Transfer to Other Budget	(65,000)			(65,000)	
	<u>8,449,164</u>	<u>8,445,316</u>	<u>99.95%</u>	<u>3,847.81</u>	<u>0.05%</u>

FISCAL 2021 COVID

FY 21- GENERAL FUND	FEMA EXPENSE	CARES EXPENSE	OTHER GRANTS
<u>TRANSFERRED TO GRANTS</u>			
TOWN OFFICE	\$0	\$192,558	\$0
TOWN IT DEPT.	\$0	\$87,679	\$0
FACILITIES	\$0	\$496,335	\$0
BUILDING DEPT.	\$0	\$0	\$0
POLICE	\$0	\$6,526	\$0
DPW	\$0	\$3,983	\$0
BOH	\$0	\$239,992	\$0
COA	\$0	\$1,096	\$0
LIBRARY	\$0	\$3,198	\$0
FIRE	\$40,031	\$0	\$0
TOWN CLERK	\$0	\$18,091	\$0
	\$40,031	\$1,049,458	\$0
SCHOOL DEPARTMENT	\$0	\$0	\$950,447
TOTAL	\$40,031	\$1,049,458	\$950,447

Fiscal 2021- Reserve Fund

6/30/2021

FY 2021 Budget \$250,000

Year to date transfers:  
DPW - Highway (\$50,000)

Adjusted balance: \$200,000

Available budget: \$200,000



FREE CASH ANALYSIS - Estimate		June
6/30/2020		2021
		<i>Estimated</i>
Free Cash Balance beginning year:		\$8,275
<u>Uses of Free Cash</u>		
Capital Projects subsequent year		(\$1,921)
DOR adjustments- various fund deficits-TBD		
Free Cash OPEB		(\$250)
	Total	(\$2,171)
<u>Sources of Free Cash</u>		
Net change in year to year overlay		\$73
Prior year recovery		\$772
Tax Liens		\$88
RE & PP Prior Year collections		\$436
Account closeouts		\$128
<u>Current year excess revenue over budget</u>		
Real Estate / Personal Property		(\$644)
State Aid		(\$13)
Local Reciepts		\$440
Transfers from other funds		\$0
Revenue Audit Adjustment		
Prior year rollover appropriation turnback		\$610
Turnbacks-Current Year ( Equals 1.50% of CY Budget)		\$1,984
	Total	\$3,874
Free Cash Balance Beginning Of Next Fiscal Year		\$9,978

Town of Wayland, Massachusetts  
Wastewater Enterprise Fund  
Fiscal 2021  
Quarterly Report, 06/30/2021

	Fiscal 2021 Budget	Fiscal 2021 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2020 Actual	\$ Variance FY 21 / FY 20
<b>Operating Revenue:</b>						
Penalties and Interest	-	928	0.00%	928	591	337
Wastewater User Charges	318,010	248,659	78.19%	(69,351)	279,142	(30,483)
Liens	-	1,878	0.00%	1,878	5,824	(3,946)
Betterments	-	2,758	0.00%	2,758	20,125	(17,367)
Betterment Interest	-	137	0.00%	137	1,006	(869)
Betterment paid in advance	-	-	0.00%	-	-	-
Unapportioned WW betterment TC	-	59,214	0.00%	59,214	68,845	(9,631)
Unapportioned WW betterment TC-int	-	1,514	0.00%	1,514	1,438	76
WW Betterment TC RE	186,303	181,588	0.00%	(4,715)	178,713	2,875
WW Betterment TC Int	128,872.00	127,415	0.00%	(1,457)	132,122	(4,707)
Interest on Savings	-	3,656	0.00%	3,656	38,829	(35,173)
Misc. revenue	10,000	-	0.00%	(10,000)	27,563.00	(27,563)
Fund Balance Reserve	151,272	-	0.00%	(151,272)	-	-
<b>Total</b>	<b>794,457</b>	<b>627,747</b>	<b>79.02%</b>	<b>(166,710)</b>	<b>754,198</b>	<b>(126,451)</b>
<b>Operating Expenditures</b>						
Personal Services	88,330	85,105	0.00%	3,225	81,460	3,645
Expenditures	270,227	181,001	66.98%	89,226	294,144	(113,143)
Funded Debt	435,447	435,447	100.00%	0	429,172	6,275
<b>Total</b>	<b>794,004</b>	<b>701,553</b>	<b>88.36%</b>	<b>92,451</b>	<b>804,776</b>	<b>(103,223)</b>
<b>Other Financing Sources / ( Uses )</b>						
Transfers to General Fund	-	-	0.00%	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total YTD Revenues</b>	<b>794,457</b>	<b>627,747</b>	<b>79.02%</b>	<b>(166,710)</b>	<b>754,198</b>	<b>(126,451)</b>
<b>Total YTD Expenditures</b>	<b>794,004</b>	<b>701,553</b>	<b>88.36%</b>	<b>92,451</b>	<b>804,776</b>	<b>(103,223)</b>
<b>Fiscal 2021</b>						
<b>FUND BALANCE</b>						
Undesignated Fund balance	1,379,495					
Reserve for expenditure	-					
Current outstanding encumbrances	-					
YTD expenditures ( Current Year & FY 20 rollover)	(701,554)					
YTD revenues	627,747					
<b>Undesignated Fund balance-</b>	<b>1,305,688</b>					

Town of Wayland, Massachusetts  
Water Enterprise Fund  
Fiscal 2021  
Quarterly Report, 06/30/2021

	Fiscal 2021 Budget	Fiscal 2021 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2020 Actual	\$ Variance FY 21 / FY 20
<b>REVENUES</b>						
<i>Operating Revenue:</i>						
Penalties and Interest	25,000	38,891	155.56%	13,891	26,218	12,673
Water Meter Charges	3,596,754	3,723,175	103.51%	126,421	3,306,105	417,070
Liens	-	59,093	0.00%	59,093	81,407	(22,314)
Water Administration Fee	300,000	307,028	102.34%	7,028	282,324	24,704
Water Service Order	25,000	27,093	108.37%	2,093	14,296	12,797
Misc. Revenue	40,000	8,600	21.50%	(31,400)	11,168	(2,568)
Interest on Savings	-	7,312	0.00%	7,312.00	10,116	(2,804)
Capital Closeouts		19,300				19,300
<b>Total</b>	<b>3,986,754</b>	<b>4,190,492</b>	<b>105.11%</b>	<b>184,438</b>	<b>3,731,634</b>	<b>458,858</b>
<b>EXPENDITURES</b>						
<i>Operating Expenditures:</i>						
Personal Services	811,600	829,662	102.23%	(18,062)	743,291	86,371
Expenditures	1,495,967	1,169,812	78.20%	326,155	940,037	229,775
Funded Debt	1,313,018	1,313,017	100.00%	1	1,231,860	81,157
Indirect Fringe Transfers to GF	362,472	362,472	100.00%	-	374,779	12,307
Indirect Fringe Transfers to GF and OPEB	3,697	3,697	100.00%	-	7,753	4,056
<b>Total</b>	<b>3,986,754</b>	<b>3,678,660</b>	<b>92.27%</b>	<b>308,094</b>	<b>3,297,720</b>	<b>413,666</b>
<b>OTHER FINANCING TRANSFERS TO WATER CAPITAL</b>						
<i>Other Financing Uses:</i>						
Transfers to Capital Projects / Unbudgeted expense	75,000	75,000	100.00%	-	1,350,000	-
	<u>75,000</u>	<u>75,000</u>	<u>100.00%</u>	<u>-</u>	<u>1,350,000</u>	<u>1,275,000</u>
<i>Other Financing Sources:</i>						
Water Surplus to Fund 42	75,000	-	-	-	-	-
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-	-
<b>Total YTD Revenues</b>	<b>4,061,754</b>	<b>4,190,492</b>	<b>103.17%</b>	<b>128,738</b>	<b>3,731,634</b>	<b>458,858</b>
<b>Total YTD Expenditures</b>	<b>4,061,754</b>	<b>3,753,660</b>	<b>92.41%</b>	<b>308,094</b>	<b>4,647,720</b>	<b>(894,060)</b>
<b>FUND BALANCE</b>						
		<b>2021</b>				
Undesignated Fund balance		1,484,714				
YTD expenditures ( Current Year & FY 20 rollover)		(3,873,442)				
YTD revenues		4,190,492				
<b>Total Fund Balance</b>		<b>1,801,764</b>				
Purchase Order- Encumbrance		280,253				
<b>Net Unreserved Fund Balance</b>		<b>1,521,511</b>				



Town of Wayland, Massachusetts  
Major Town Revolving Funds  
June 30, 2021

	242209000 Ambulance Revolving Fund			24494000 Transfer Station Fund			24652000 Recreation Revolving Fund		
	FY 2021 Actual	FY 2020 Actual	FY 21 / FY 20 Variance	FY 2021 Actual	FY 2020 Actual	FY 21 / FY 20 Variance	FY 2021 Actual	FY 2020 Actual	FY 21 / FY 20 Variance
Beginning Fund Balance-7/01/20	465,103	563,906	(98,803)	79,263	71,899	7,364	616,149	679,954	(63,805)
REVENUE:									
<i>Revenue from services :</i>	571,681	705,189	(133,508)	410,796	410,029	767	-	-	-
<i>Revenue from programs:</i>									
Beach	-	-	-	-	-	-	-	-	-
Boat Rentals	-	-	-	-	-	-	3,635	8,595	(4,960)
Facility Rentals	-	-	-	-	-	-	-	9,385	(9,385)
Snack Bar	-	-	-	-	-	-	1,651,000	10,749	(9,098)
Beach Other	-	-	-	-	-	-	-	-	0
Day Passes	-	-	-	-	-	-	91,710	58,169	33,541
Memberships	-	-	-	-	-	-	72,880	14,595	58,285
Field Permits	-	-	-	-	-	-	1,675	11,579	(9,904)
Summer Camps	-	-	-	-	-	-	122,890	257,842	(134,952)
Youth Programs	-	-	-	-	-	-	63,516	107,728	(44,212)
Adult Programs	-	-	-	-	-	-	713	50,721	(50,008)
Lessons	-	-	-	-	-	-	(2,416)	1,270	(1,270)
Misc revenue	-	-	-	-	-	-	21,533	26,789	(29,205)
Pre K Programs	-	-	-	-	-	-	80	-	80
Other Programs	-	-	-	-	-	-	-	20,551	(20,551)
Ski Programs	-	-	-	-	-	-	-	46,315	(46,315)
Seasonal events	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	13,364	-	13,364	-	-	-	-	-	-
Total	585,045	705,189	(120,144)	410,796	410,029	767	377,867	624,288	(246,421)
EXPENDITURES:									
<i>Operating Expenditures</i>									
Personal Services	-	-	-	-	-	-	-	-	-
Expenses	25,857	33,591,000	(7,734)	169,388	168,570	818	202,086	282,727	(80,641)
Total	25,857	33,591,000	(7,734)	361,073	402,665	(41,592)	95,774	405,368	(309,594)
<i>Other Financing Sources / ( Uses )</i>									
Transfers to Other Funds	575,000	770,400	(195,400)	100,000	-	100,000	45,782	-	45,782,000
Total	575,000	770,400	(195,400)	100,000	-	100,000	45,782	-	45,782,000
Total YTD Revenues	585,045	705,189	(120,144)	410,796	410,029	767	377,867	624,288	(246,421)
Total YTD Expenditures	600,857	803,991	(203,134)	461,073	402,665	58,408	343,642	688,095	(344,453)
Year to date Fund Balance total:									
Beginning Fund Balance-7/01/20	465,103	563,906	(98,803)	79,263	71,899	7,364	616,149	679,954	(63,805)
Total YTD Revenues	585,045	705,189	(120,144)	410,796	410,029	767	377,867	624,288	(246,421)
Total YTD Expenditures	600,857	803,991	(203,134)	461,073	402,665	58,408	343,642	688,095	(344,453)
Ending Balance	449,291	465,104	(15,813)	28,986	79,263	(50,277)	650,374	616,147	34,227