



City of Beaumont, CA

# Budget Comparison Report

## FY 2020 Wastewater Budget to Actual through December 2019

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	Parent Budget	% of	Notes
				2019-2020 REV 2	Budget	
<b>Category: 50 - FINES AND FORFEITURES</b>						
557 - Other	\$ -	\$ 1,750	\$ -	\$ -		
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ -</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Category: 53 - COST RECOVERY</b>						
565 - Other Income	\$ 4,699	\$ -	\$ 6,236	\$ -		
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ 4,699</b>	<b>\$ -</b>	<b>\$ 6,236</b>	<b>\$ -</b>		
<b>Category: 54 - MISCELLANEOUS REVENUES</b>						
560 - Investment Earnings	\$ -	\$ -	\$ 16,119	\$ 10,000		
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,119</b>	<b>\$ 10,000</b>		
<b>Category: 56 - PROPRIETARY REVENUES</b>						
570 - WasteWater	\$ 3,998,584	\$ 2,958,341	\$ 3,195,315	\$ 9,862,625		2 of 6 payments posted, tracking 32.4% slightly below budget
<b>Total Category: 56 - PROPRIETARY REVENUES:</b>	<b>\$ 3,998,584</b>	<b>\$ 2,958,341</b>	<b>\$ 3,195,315</b>	<b>\$ 9,862,625</b>		
<b>Category: 58 - OTHER FINANCING SOURCES</b>						
595 - Sale of Assets	\$ -	\$ 635	\$ -	\$ -		
599 - Other	\$ -	\$ -	\$ -	\$ -		
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ -</b>	<b>\$ 635</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total Revenues</b>	<b>\$ 4,003,282</b>	<b>\$ 2,960,726</b>	<b>\$ 3,217,670</b>	<b>\$ 9,872,625</b>	<b>32.6%</b>	
<b>Category: 60 - PERSONNEL SERVICES</b>						
600 - SALARIES AND WAGES	\$ 63,815	\$ 199,247	\$ 552,766	\$ 1,313,356		
610 - BENEFITS	\$ 29,982	\$ 80,292	\$ 195,982	\$ 543,485		
615 - OTHER	\$ 1,136	\$ 3,907	\$ 9,207	\$ 38,528		
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 94,932</b>	<b>\$ 283,445</b>	<b>\$ 757,955</b>	<b>\$ 1,895,369</b>		40.0% tracking below budget at midpoint
<b>Category: 65 - OPERATING COSTS</b>						
650 - UTILITIES	\$ 258,656	\$ 437,058	\$ 420,336	\$ 827,618		
655 - ADMINISTRATIVE	\$ 82,863	\$ 94,388	\$ 46,137	\$ 246,946		
660 - FLEET COSTS	\$ 938	\$ 3,201	\$ 13,870	\$ 36,880		
670 - REPAIRS AND MAINTENANCE	\$ 9,357	\$ 7,923	\$ 38,452	\$ 115,500		
675 - SUPPLIES	\$ 75,569	\$ 120,127	\$ 88,189	\$ 321,610		
690 - CONTRACTUAL SERVICES	\$ 653,474	\$ 669,620	\$ 325,386	\$ 647,140		
697 - ADMIN OVERHEAD	\$ 300,000	\$ 306,000	\$ 325,000	\$ 650,000		
699 - OTHER	\$ 7,581	\$ 9,845	\$ 90,247	\$ 77,304		

Total Category: 65 - OPERATING COSTS: \$ 1,388,438 \$ 1,648,161 \$ 1,347,618 \$ 2,922,998 46.1% tracking below budget at midpoint

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2019-2020 REV 2
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>				
700 - EQUIPMENT	\$ -	\$ 1,832	\$ 19,523	\$ 10,000
750 - OTHER	\$ -	\$ -	\$ -	\$ 300,000
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ -</b>	<b>\$ 1,832</b>	<b>\$ 19,523</b>	<b>\$ 310,000</b>

**Debt Service Payments**

\$ 2,993,663 \$ 4,732,326

principal and interest payment completed in first half of year/ only interest in second half - will match estimated budget

Total Expenditures (including Debt Service) \$ 1,483,370 \$ 1,933,438 \$ 5,118,759 \$ 9,860,693 51.9% Tracking to 46% once debt service is annualized

Revenues less expenses \$ 2,519,912 \$ 1,027,287 \$ (1,901,089) \$ 11,932 Once revenues and expenditures are annualized this budget is tracking very close to budget

Overall Assessment: Revenues are trending slightly below budget. Expenditures are trending lower than budget at the midpoint in the fiscal year. Expenses are expected to pickup in the second half of the year. This budget will need careful monitoring and may require adjustment.

**Budget Comparison Report**

**Fund Summary**

Fund	2017-2018	2018-2019	2019-2020	Parent Budget
	YTD Activity Through Per	YTD Activity Through Per	YTD Activity Through Per	2019-2020 REV 2
700 - WASTEWATER FUND	-1205193.87	1027287.08	-1901088.44	11932.18
<b>Report Total:</b>	<b>-1205193.87</b>	<b>1027287.08</b>	<b>-1901088.44</b>	<b>11932.18</b>

