

City of Beaumont, CA

Budget Comparison Report

FY 2020 - Wastewater Operating Fund through January 2020

| 2017-2018 | | | | | | | | | arent Budget | | |
|---|---|------------|-------------|-------|-------------|----------|-------------|----|--------------|-------------|---------------------------------------|
| SubCategory Through Per | | | 2017-2018 | | 2018-2019 | | 2019-2020 | | 2019-2020 | | Notes |
| Fund: 700 - WASTEWATER FUND Revenue Category: 50 - FINES AND FORFEITURES 557 - Other Total Category: 50 - FINES AND FORFEITURES: 557 - Other Total Category: 53 - COST RECOVERY: 565 - Other Income Total Category: 53 - COST RECOVERY: 560 - Investment Earnings 5 | | | • | | • | | - | | REV 2 | % of Budget | Mores |
| Category: 50 - FINES AND FORFITURES | SubCategory | 7 | Through Per | | Through Per | Т | Through Per | | | | |
| Category: 50 - FINES AND FORFEITURES S | Fund: 700 - WASTEWATER FUND | | | | | | | | | | |
| S57 - Other S | Revenue | | | | | | | | | | |
| Total Category: 50 - FINES AND FORFEITURES: \$ \$ \$ \$ | • . | | | | | | | | | | |
| Category: 53 - COST RECOVERY 5 | | \$ | - | | | | - | | - | | |
| Separate | Total Category: 50 - FINES AND FORFEITURES: | : \$ | = | \$ | 3,500 | \$ | - | \$ | - | | |
| Total Category: 54 - MISCELLANEOUS REVENUES 560 - Investment Earnings \$ \$. \$ \$ 24,678 \$ 26,907 \$ 10,000 \$ 269.1% Investment earnings were budgeted to low and this budget is proposed to increase. Total Category: 54 - MISCELLANEOUS REVENUES: \$. \$ 24,678 \$ 26,907 \$ 10,000 \$ 269.1% Investment earnings were budgeted to low and this budget is proposed to increase. Total Category: 56 - PROPRIETARY REVENUES: \$. \$ 24,678 \$ 4,840,511 \$ 9,862,625 \$ 4,840,511 \$ 9,862,625 \$ 4,840,511 \$ 9,862,625 \$ 4,840,511 \$ 9,862,625 \$ 3 of 6 payments have been recorded. This buget is tracking slightly below budget. Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$. \$. \$ 635 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$ | Category: 53 - COST RECOVERY | | | | | | | | | | |
| Category: 54 - MISCELLANEOUS REVENUES: 24,678 26,907 10,000 269.1% Investment earnings were budgeted to low and this budget is proposed to increase. Total Category: 54 - MISCELLANEOUS REVENUES: 24,678 26,907 10,000 269.1% Investment earnings were budgeted to low and this budget is proposed to increase. Total Category: 56 - PROPRIETARY REVENUES 5,350,249 4,447,838 4,840,511 9,862,625 49.1% 9,862,625 | 565 - Other Income | \$ | 4,699 | \$ | - | \$ | | | - | | |
| Total Category: 54 - MISCELLANEOUS REVENUES: S | Total Category: 53 - COST RECOVERY: | : \$ | 4,699 | \$ | - | \$ | 6,236 | \$ | - | | |
| Total Category: 54 - MISCELLANEOUS REVENUES: S | Category: 54 - MISCELLANEOUS REVENUES | | | | | | | | | | |
| Total Category: 54 - MISCELLANEOUS REVENUES: \$ - \$ 24,678 \$ 26,907 \$ 10,000 Category: 56 - PROPRIETARY REVENUES 570 - WasteWater \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ 1,466 \$ 780 \$ - \$ 1,466 \$ 780 \$ - \$ 1,466 \$ 780 \$ - \$ 1,466 \$ 780 \$ - \$ 1,466 \$ 780 \$ - \$ 1,466 | | \$ | - | \$ | 24,678 | \$ | 26,907 | \$ | 10,000 | | Investment carnings were hudgeted too |
| Total Category: 54 - MISCELLANEOUS REVENUES: \$ - \$ 24,678 \$ 26,907 \$ 10,000 Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ 49.1% This buget is tracking slightly below budget. Category: 58 - OTHER FINANCING SOURCES: \$ 1,466 \$ 780 \$ - \$ 49.1% This buget is tracking slightly below budget. Category: 90 - TRANSFERS 900 - Transfers \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - \$ 49.1% This buget is tracking slightly below budget. Expense Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | | | | | | | | | | 269.1% | |
| Total Category: 54 - MISCELLANEOUS REVENUES: Category: 56 - PROPRIETARY REVENUES: 570 - WasteWater \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: 5350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: 5350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ - \$ - \$ 599 · Other \$ - \$ 831 \$ 780 \$ - \$ - \$ 1,466 \$ 780 \$ - \$ - \$ 1 | | | | | | | | | | 203.170 | |
| Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 49.1% This buget is tracking slightly below budget. Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ \$ - \$ 635 \$ - \$ 5 - | Total Category: 54 - MISCELLANEOUS REVENUES: | . – | | ć | 24 678 | <u> </u> | 26 907 | ć | 10.000 | | iliciease. |
| 570 - WasteWater Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 Total Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ 635 \$ - \$ 5 - \$ 635 \$ - \$ 63 | | , , | _ | y | 24,070 | Ţ | 20,307 | Ą | 10,000 | | |
| Total Category: 56 - PROPRIETARY REVENUES: \$ 5,350,249 \$ 4,447,838 \$ 4,840,511 \$ 9,862,625 49.1% This bugget is tracking slightly below budget. Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ - \$ 599 - Other \$ - \$ 5 - \$ 831 \$ 780 \$ - \$ 599 - Other Total Category: 58 - OTHER FINANCING SOURCES: \$ - \$ 1,466 \$ 780 \$ - \$ 590 - TRANSFERS 900 - TRANSFERS 900 - Transfers \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - \$ 5 | | _ | | _ | | _ | | | | | |
| Ag.1% This buget is tracking slightly below budget. Category: 58 - OTHER FINANCING SOURCES | 570 - WasteWater | Ş — | 5,350,249 | Ş | | | 4,840,511 | \$ | 9,862,625 | | _ |
| Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ - \$ 599 - Other \$ - \$ 831 \$ 780 \$ - \$ - \$ 1,466 \$ 780 \$ - \$ - \$ \$ \$ \$ \$ \$ \$ | Total Category: 56 - PROPRIETARY REVENUES: | : \$ | 5,350,249 | \$ | 4,447,838 | \$ | 4,840,511 | \$ | 9,862,625 | | 3 of 6 payments have been recorded. |
| Category: 58 - OTHER FINANCING SOURCES 595 - Sale of Assets \$. \$. \$. 635 \$ \$ \$ 599 - Other \$ \$ \$ \$ \$ Total Category: 58 - OTHER FINANCING SOURCES: \$. \$ \$ \$ Category: 90 - TRANSFERS 900 - Transfers \$ (3,725,106) \$ (100,000) \$ \$ \$ Total Category: 90 - TRANSFERS: \$ (3,725,106) \$ (100,000) \$ \$ \$ Total Revenue: \$ 1,629,842 \$ 4,377,482 \$ 4,874,434 \$ 9,872,625 \$ 49.4% Expense Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | | | | | | | | | | 49.1% | This buget is tracking slightly below |
| 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ 599 - Other \$ 5 - \$ 831 \$ 780 \$ - \$ 599 - Other \$ 5 - \$ 1,466 \$ 780 \$ - \$ 599 - Other \$ 5 - \$ 1,466 \$ 780 \$ - \$ 599 - Other \$ 5 - \$ 1,466 \$ 780 \$ - \$ 590 - Transfers \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - \$ 5 - \$ | | | | | | | | | | | budget. |
| 595 - Sale of Assets \$ - \$ 635 \$ - \$ - \$ 599 - Other \$ - \$ 831 \$ 780 \$ - \$ 70tal Category: 58 - OTHER FINANCING SOURCES: \$ - \$ 1,466 \$ 780 \$ - \$ 7 | Category: 58 - OTHER FINANCING SOURCES | | | | | | | | | | |
| Solution | • • | Ś | _ | \$ | 635 | \$ | _ | \$ | - | | |
| Total Category: 58 - OTHER FINANCING SOURCES: \$ - \$ 1,466 \$ 780 \$ - \$ Category: 90 - TRANSFERS 900 - Transfers | 599 - Other | \$ | - | | | | 780 | | - | | |
| 900 - Transfers Total Category: 90 - TRANSFERS: Total Revenue: \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ | Total Category: 58 - OTHER FINANCING SOURCES: | : \$ | - | \$ | | | | | - | | |
| 900 - Transfers Total Category: 90 - TRANSFERS: Total Revenue: \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ | Category: 90 - TRANSFERS | | | | | | | | | | |
| Total Category: 90 - TRANSFERS: \$ (3,725,106) \$ (100,000) \$ - \$ - \$ - Total Revenue: \$ 1,629,842 \$ 4,377,482 \$ 4,874,434 \$ 9,872,625 \$ 49.4% Expense Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | · . | Ś | (3.725.106) | \$ | (100.000) | \$ | _ | \$ | - | | |
| Expense Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | Total Category: 90 - TRANSFERS: | : \$ | | | | | - | | - | | |
| Expense Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | Total Revenue: | \$ | 1,629,842 | \$ | 4,377,482 | \$ | 4,874,434 | \$ | 9,872,625 | 49.4% | |
| Category: 60 - PERSONNEL SERVICES 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | | | - | | | | | | - | | _ |
| 600 - SALARIES AND WAGES \$ 82,554 \$ 237,900 \$ 653,705 \$ 1,313,356 | • | | | | | | | | | | |
| | • . | ¢ | 82 554 | \$ | 237 900 | \$ | 653 705 | \$ | 1 313 356 | 1 | |
| 01U - PEINEFILD 5 38.524 5 94.830 5 215.281 5 545.485 | 610 - BENEFITS | \$ | 38,524 | • | 94,836 | | 215,281 | | 543,485 | | |
| 615 - OTHER \$ 1,406 \$ 4,448 \$ 10,957 \$ 38,528 | | | , | | | | | | | | |

| Total Category: 60 - PERSONNEL SERVICES: | \$ 122,485 | \$ 337,184 | \$ 879,942 | \$ 1,895,369 | 46.4% | Trending below budget through 7 months. |
|--|---------------|---------------|---------------|-----------------|-------|---|
| Category: 65 - OPERATING COSTS | | | | | | |
| 650 - UTILITIES | \$ 362,600 | \$ 439,683 | \$ 478,275 | \$ 827,618 | | |
| 655 - ADMINISTRATIVE | \$ 95,387 | \$ 110,134 | \$ 91,840 | \$ 246,946 | | |
| | | | | | | |
| | | | | | | |

3/5/2020 10:39:23 AM Page 1 of 3

Budget Comparison Report

| | | | | | | | Pa | rent Budget | | |
|--|--|-----------|--|--|----|--------------------|----|-------------|--------|--|
| SubCategory | 2017-2018 YTD Activity Through Per | | 2018-2019 YTD Activity Through Per | 2019-2020 YTD Activity Through Per | | 2019-2020 REV 2 | | | | |
| 660 - FLEET COSTS | ٠. | 1,059 | ć | 4,783 | | 17,102 | ç | 36,880 | | |
| 670 - REPAIRS AND MAINTENANCE | ې د | 1,059 | | 18,106 | | 38,512 | | 115,500 | | |
| 675 - SUPPLIES | ې د | 82,161 | | 133,577 | | 98,274 | | 321,610 | | |
| 690 - CONTRACTUAL SERVICES | ر خ | 764,488 | • | 795,490 | | 356,887 | | 647,140 | | |
| 697 - ADMIN OVERHEAD | ې خ | 300,000 | • | 306,000 | | 325,000 | | 650,000 | | |
| 699 - OTHER | ې خ | 9,094 | • | 11,721 | | 91,003 | | 77,304 | | |
| Total Category: 65 - OPERATING COSTS: | \$ | 1,626,287 | | 1,819,495 | | 1,496,894 | | 2,922,998 | 51.2% | Trending below budget through 7 months. Unforeseen costs may drive this budget above budget by year end. |
| Category: 70 - CAPITAL IMPROVEMENTS | | | | | | | | | | |
| 700 - EQUIPMENT | \$ | _ | \$ | 1,832 | Ś | 19,523 | \$ | 10,000 | | |
| 750 - CONTINGENCY | \$ | - | \$ | - | \$ | 300,000 | | 300,000 | | Note : Emergency repairs currently underway will expend most of these funds. |
| Total Category: 70 - CAPITAL IMPROVEMENTS: | \$ | - | \$ | 1,832 | \$ | 319,523 | \$ | 310,000 | 103.1% | |
| | | | | | | | | | | _ |
| Category: 90 - TRANSFERS | | | | | | | | | | |
| 900 - Transfers (Debt Service) | \$ | - | \$ | - | \$ | 2,993,663 | | 4,732,326 | 63.3% | There are two debt service payments each year. The first payment (which included both interest and principal) has been made. The second payment is scheduled for September and will only include interest. This line item will match the budgeted level. |
| Total Category: 90 - TRANSFERS: | \$ | - | \$ | - | \$ | 2,993,663 | \$ | 4,732,326 | | |
| Total Expense: | \$ | 1,748,772 | | \$ 2,158,510 | \$ | 5,690,022 | \$ | 9,860,693 | 57.7% | Overall expenditures are tracking very close to budget. |
| | | | | | | | | | | |
| Revenues less Expenses | \$ | (118,930) | | \$ 2,218,972 | \$ | (815,588) | \$ | 11,932 | | |

repairs and unforeseen costs are likely to cause this budget to exceed the authority. Budget adjustments have been developed and a proposed increase will address these concerns.

3/5/2020 10:39:23 AM Page 3 of 3