



Budget Comparison Report

FY 2020 - Wastewater Operating Fund through January 2020

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	Parent Budget		Notes
				2019-2020 REV 2	% of Budget	
Fund: 700 - WASTEWATER FUND						
Revenue						
Category: 50 - FINES AND FORFEITURES						
557 - Other	\$ -	\$ 3,500	\$ -	\$ -		
Total Category: 50 - FINES AND FORFEITURES:	\$ -	\$ 3,500	\$ -	\$ -		
Category: 53 - COST RECOVERY						
565 - Other Income	\$ 4,699	\$ -	\$ 6,236	\$ -		
Total Category: 53 - COST RECOVERY:	\$ 4,699	\$ -	\$ 6,236	\$ -		
Category: 54 - MISCELLANEOUS REVENUES						
560 - Investment Earnings	\$ -	\$ 24,678	\$ 26,907	\$ 10,000	269.1%	Investment earnings were budgeted too low and this budget is proposed to increase.
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	49.1%	3 of 6 payments have been recorded. This buget is tracking slightly below budget.
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	\$ -	\$ -		
599 - Other	\$ -	\$ 831	\$ 780	\$ -		
Total Category: 58 - OTHER FINANCING SOURCES:	\$ -	\$ 1,466	\$ 780	\$ -		
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		
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		

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	Parent Budget	
				2019-2020 REV 2	
660 - FLEET COSTS	\$ 1,059	\$ 4,783	\$ 17,102	\$ 36,880	
670 - REPAIRS AND MAINTENANCE	\$ 11,497	\$ 18,106	\$ 38,512	\$ 115,500	

675 - SUPPLIES	\$ 82,161	\$ 133,577	\$ 98,274	\$ 321,610		
690 - CONTRACTUAL SERVICES	\$ 764,488	\$ 795,490	\$ 356,887	\$ 647,140		
697 - ADMIN OVERHEAD	\$ 300,000	\$ 306,000	\$ 325,000	\$ 650,000		
699 - OTHER	\$ 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	\$ 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		
Total Category: 90 - TRANSFERS:	\$ -	\$ -	\$ 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 Expense:	\$ 1,748,772	\$ 2,158,510	\$ 5,690,022	\$ 9,860,693	57.7%	Overall expenditures are tracking very close to budget.
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Revenues less Expenses	\$ (118,930)	\$ 2,218,972	\$ (815,588)	\$ 11,932		
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Overall Assessment: Revenues are trending slightly below budget. Expenditures are tracking close to budget. Emergency 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.

