



# Budget Comparison Report

## FY 2021 Wastewater Fund Budget to Actual through September 2020

### Notes

SubCategory	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	FY 2021 Budget	
<b>Fund: 700 - WASTEWATER FUND</b>					
<b>Revenue</b>					
<b>Category: 50 - FINES AND FORFEITURES</b>					
557 - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 53 - COST RECOVERY</b>					
565 - Other Income	\$ -	\$ 6,236	\$ -	\$ 6,300	
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ -</b>	<b>\$ 6,236</b>	<b>\$ -</b>	<b>\$ 6,300</b>	
<b>Category: 54 - MISCELLANEOUS REVENUES</b>					
560 - Investment Earnings	\$ -	\$ 16,119	\$ -	\$ 37,500	Investment earnings have not yet been posted to this account.
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ -</b>	<b>\$ 16,119</b>	<b>\$ -</b>	<b>\$ 37,500</b>	
<b>Category: 56 - PROPRIETARY REVENUES</b>					
570 - WasteWater	\$ 1,460,899	\$ 1,629,073	\$ 1,346,138	\$ 10,849,000	One of 6 bi-monthly billings recorded/ offset by prior year refunds due to account closures
<b>Total Category: 56 - PROPRIETARY REVENUES:</b>	<b>\$ 1,460,899</b>	<b>\$ 1,629,073</b>	<b>\$ 1,346,138</b>	<b>\$ 10,849,000</b>	
<b>Category: 58 - OTHER FINANCING SOURCES</b>					
595 - Sale of Assets	\$ -	\$ -	\$ -	\$ -	
599 - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 90 - TRANSFERS</b>					
900 - Transfers	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total Revenue:</b>	<b>\$ 1,460,899</b>	<b>\$ 1,651,428</b>	<b>\$ 1,346,138</b>	<b>\$ 10,892,800</b>	
<b>Expense</b>					
<b>Category: 60 - PERSONNEL SERVICES</b>					
600 - SALARIES AND WAGES	\$ 93,202	\$ 261,973	\$ 184,778	\$ 1,200,535	Tracking below budget
610 - BENEFITS	\$ 39,484	\$ 127,930	\$ 98,389	\$ 446,844	
615 - OTHER	\$ 2,119	\$ 4,570	\$ 2,896	\$ 15,974	PERS liability paid in July for the entire year/ otherwise tracking below budget
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 134,805</b>	<b>\$ 394,472</b>	<b>\$ 286,063</b>	<b>\$ 1,663,353</b>	
<b>Category: 65 - OPERATING COSTS</b>					
650 - UTILITIES	\$ 252,863	\$ 233,313	\$ 243,567	\$ 827,821	
655 - ADMINISTRATIVE	\$ 41,726	\$ 31,915	\$ 39,818	\$ 291,216	
660 - FLEET COSTS	\$ 891	\$ 4,696	\$ 3,838	\$ 31,980	
670 - REPAIRS AND MAINTENANCE	\$ 1,083	\$ 2,195	\$ 6,537	\$ 60,695	
675 - SUPPLIES	\$ 35,739	\$ 52,232	\$ 67,752	\$ 379,610	

690 - CONTRACTUAL SERVICES	\$ 248,192	\$ 127,461	\$ 77,282	\$ 1,062,563
697 - ADMIN OVERHEAD	\$ 153,000	\$ 162,500	\$ -	\$ -
699 - OTHER	\$ 584	\$ 43,452	\$ 8,594	\$ 480,137
<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$ 734,079</b>	<b>\$ 657,764</b>	<b>\$ 447,387</b>	<b>\$ 3,134,022</b>

Operating expenses are tracking well below budget/ they are expected to increase during the second quarter of the fiscal year

**Category: 70 - CAPITAL IMPROVEMENTS**

700 - EQUIPMENT	\$ -	\$ -	\$ -	\$ 153,638
750 - OTHER	\$ -	\$ -	\$ -	\$ 300,000
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 453,638</b>

**Category: 90 - TRANSFERS**

900 - Transfers (including Debt Service)	\$ -	\$ 2,967,753	\$ 3,171,844	\$ 5,641,787
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ -</b>	<b>\$ 2,967,753</b>	<b>\$ 3,171,844</b>	<b>\$ 5,641,787</b>

Semi-annual debt service payment on Sept 1st includes both principal and interest

**Total Expense: \$ 868,884 \$ 4,019,989 \$ 3,905,294 \$ 10,892,800**

**Total Fund: 700 - WASTEWATER FUND: \$ 592,015 \$ (2,368,561) \$ (2,559,155) \$ -**

**Overall Analysis**

Revenues are slightly lower than budget due to prior year refunds. Expenses are tracking well below budget, however the pace of expenditures is expected to increase during the second quarter. Debt service for the first half of the year including the annual principal portion has been paid.