



## FINANCE AND AUDIT COMMITTEE MEETING

550 E. 6th Street, Beaumont, CA

Monday, June 14, 2021 - 6:00 PM

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Materials related to an item on this agenda submitted to the Finance and Audit Committee after distribution of the agenda packets are available for public inspection in the City Clerk's office at 550 E. 6th Street during normal business hours.

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### AGENDA

#### MEETING PARTICIPATION NOTICE

This meeting will be conducted utilizing teleconference communications and will be recorded for live streaming as well as open to public attendance subject to social distancing and applicable health orders. All City of Beaumont public meetings will be available via live streaming and made available on the City's official YouTube webpage. Please use the following link during the meeting for live stream access.

**[beaumontca.gov/livestream](http://beaumontca.gov/livestream)**

Public comments will be accepted using the following options.

1. Written comments will be accepted via email and will be read aloud during the corresponding item of the meeting. Public comments shall not exceed three (3) minutes unless otherwise authorized by City Council. Comments can be submitted anytime prior to the meeting as well as during the meeting up until the end of the corresponding item. Please submit your comments to: **[nicolew@beaumontca.gov](mailto:nicolew@beaumontca.gov)**
2. Phone-in comments will be accepted by joining a conference line prior to the corresponding item of the meeting. Public comments shall not exceed three (3) minutes unless otherwise authorized by City Council. Please use the following phone number to join the call **(951) 922 - 4845.**
3. In person comments subject to the adherence of the applicable health orders and social distancing requirements.

In compliance with the American Disabilities Act, if you require special assistance to participate in this meeting, please contact the City Clerk's office using the above email or call **(951) 572 - 3196.** Notification 48 hours prior to a meeting will ensure the best reasonable accommodation arrangements.

## **REGULAR SESSION**

6:00 PM

### **CALL TO ORDER**

Committee Members: Council Member Julio Martinez, Council Member David Fenn, Treasurer Baron Ginnetti, Chair Thomas LeMasters, Vice Chair Steve Cooley, Member Frank Parks, Member Keith Bacon, Member Cesar Maruffo, Alternate Member David Vanderpool, and Alternate Member Dameon Butler

Action of any Requests for Excused Absence

Pledge of Allegiance

Adjustments to Agenda

Conflict of Interest Disclosure

### **PUBLIC COMMENT PERIOD (ITEMS NOT ON THE AGENDA):**

*Any one person may address the Committee on any matter not on this agenda. If you wish to speak, please fill out a "Public Comment Form" provided at the back table and give it to the Committee Chair or Secretary. There is a three (3) minute limit on public comments. There will be no sharing or passing of time to another person. State Law prohibits the Committee from discussing or taking actions brought up by your comments.*

### **ACTION ITEMS / PUBLIC HEARINGS / REQUESTS**

#### **1. Approval of Minutes**

##### **Recommended Action:**

Approve minutes dated May 10, 2021.

#### **2. FY2021 General Fund and Wastewater Fund Budget to Actual through May 2021**

##### **Recommended Action:**

Receive and file the attached reports.

#### **3. List of Sub-Committees**

##### **Recommended Action:**

Review Internal Control task and assign sub-committee members as needed,

Review CFD Training Program and FAQ task and assign sub-committee members as needed,

Review the City of Beaumont Investment and Financial Policies task and assign sub-committee members as needed,

Review Process for Grant Reporting task and assign sub-committee members as needed, and

Review Financial Training Program task and assign sub-committee members as needed.

### **SUB-COMMITTEE UPDATES**

## **FUTURE AGENDA ITEMS**

## **MEETING REVIEW - TREASURER**

## **FINANCE DIRECTOR'S COMMENTS**

## **ADJOURNMENT**

The next regular meeting of the Finance and Audit Committee Meeting is scheduled for Monday, July 12, 2021, at 6:00 p.m.

Beaumont City Hall – Online [www.BeaumontCa.gov](http://www.BeaumontCa.gov)

# FINANCE AND AUDIT COMMITTEE MEETING

550 E. 6th Street, Beaumont, CA

Monday, May 10, 2021 - 6:00 PM

## MINUTES

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### REGULAR SESSION

6:00 PM

#### **CALL TO ORDER at 6:03 p.m.**

**Present:** Council Member David Fenn, Treasurer Baron Ginnetti, Chair Thomas LeMasters (present at 6:15 p.m.), Vice Chair Steve Cooley, Member Frank Parks, Member Keith Bacon, Member Cesar Maruffo, and Alternate Member David Vanderpool

**Absent:** Council Member Julio Martinez, Alternate Member Dameon Butler

Action of any Requests for Excused Absence: **Council Member Martinez**

Pledge of Allegiance

Adjustments to Agenda: **None**

Conflict of Interest Disclosure: **None**

#### **PUBLIC COMMENT PERIOD (ITEMS NOT ON THE AGENDA):**

*Any one person may address the Committee on any matter not on this agenda. If you wish to speak, please fill out a "Public Comment Form" provided at the back table and give it to the Committee Chair or Secretary. There is a three (3) minute limit on public comments. There will be no sharing or passing of time to another person. State Law prohibits the Committee from discussing or taking actions brought up by your comments.*

**No comments.**

#### **ACTION ITEMS / PUBLIC HEARINGS / REQUESTS**

1. Approval of Minutes

**Motion by Member Bacon**

**Second by Member Marrufo**

**To approve Minutes dated April 12, 2021.**

**Approved by a 6-0 vote.**

**Absent: Council Member Martinez, Chairman LeMasters**

2. FY2021 General Fund and Wastewater Fund Budget to Actual through April 2021

**Motion by Member Marrufo**

**Second by Member Bacon**

**To receive and file the attached reports.**

**Approved by a 6-0 vote**

**Absent: Council Member Martinez, Chairman LeMasters**

3. **FY2022 City Wide Budget**

**Motion by Member Parks**

**Second by Member Bacon**

**To review and file this overview of the FY2022 Budget.**

**Approved by a 7-0 vote**

**Absent: Council Member Martinez**

4. **Review of Proposed Amended Investment Policy**

**Motion by Treasurer Ginnetti**

**Second Member Parks**

**To review the amended investment policy and recommend approval by the City Council or provide modifications for consideration by the City Council prior to approval.**

**Approved by a 6-1 vote**

**Noes: Vice Chair Cooley**

**Absent: Council Member Martinez**

**SUB-COMMITTEE UPDATES**

**No updates.**

**FUTURE AGENDA ITEMS**

**Subcommittees and assignments**

**MEETING REVIEW - TREASURER**

**FINANCE DIRECTOR'S COMMENTS**

**ADJOURNMENT at 8:01 p.m.**



## Staff Report

**TO:** City Council  
**FROM:** Jennifer Ustation, Interim Finance Director  
**DATE:** June 15, 2021  
**SUBJECT:** **FY2021 General Fund and Wastewater Fund Budget to Actual through May 2021**

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### **Background and Analysis:**

Staff has updated the analysis of the General Fund and Wastewater Fund for FY2021 with results through May 2021. This represents 11 months of activity. The analysis of results through May and estimated fiscal year end results is included in the attachments.

### **Fiscal Impact:**

City staff estimates it cost \$350 to prepare this report.

### **Recommended Action:**

Receive and file the attached reports.

### **Attachments:**

- A. FY2021 General Fund Budget to Actual Report – through May 2021
- B. FY2021 Wastewater Fund Budget to Actual Report – through May 2021



## Budget Comparison Report

General Fund Budget to Actual through May 2021

Item 2.

	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	Parent Budget		Notes
				2020-2021 V1 2020-2021	FY 2021 Estimate	
<b>Category: 40 - TAXES</b>						
400 - Real Property Taxes	\$ 5,033,736.27	\$ 3,899,935.18	\$ 6,100,972.53	\$ 6,174,605.00	\$ 6,450,000.00	
403 - Personal Property Taxes	\$ -	\$ 254,416.12	\$ 210,630.22	\$ 267,137.00	\$ 245,000.00	
406 - Franchise Fees	\$ 789,039.39	\$ 7,953,448.93	\$ 3,065,522.68	\$ 3,019,846.00	\$ 3,138,000.00	
409 - Sales Taxes	\$ 4,189,576.65	\$ 4,208,707.66	\$ 5,605,912.07	\$ 6,375,048.00	\$ 6,825,000.00	Sales Tax is trending higher and expected to exceed budget
420 - Other Taxes	\$ 3,907,466.90	\$ 4,159,150.02	\$ 4,719,498.91	\$ 7,533,745.00	\$ 7,603,000.00	
<b>Total Category: 40 - TAXES:</b>	<b>\$ 13,919,819.21</b>	<b>\$ 20,475,657.91</b>	<b>\$ 19,702,536.41</b>	<b>\$ 23,370,381.00</b>	<b>\$ 24,261,000.00</b>	Taxes continue trending higher and are expected to exceed budget
<b>Category: 41 - LICENSES</b>						
430 - Business Licenses	\$ 201,699.78	\$ 216,275.10	\$ 295,990.05	\$ 325,000.00	\$ 385,000.00	
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 201,699.78</b>	<b>\$ 216,275.10</b>	<b>\$ 295,990.05</b>	<b>\$ 325,000.00</b>	<b>\$ 385,000.00</b>	
<b>Category: 42 - PERMITS</b>						
450 - Building Permits	\$ 3,693,791.95	\$ 1,876,581.94	\$ 1,585,263.70	\$ 2,200,000.00	\$ 1,740,000.00	
453 - Inspections	\$ 270,956.90	\$ 179,395.63	\$ 200,320.70	\$ 210,000.00	\$ 251,000.00	
456 - Other Permits	\$ 534,189.72	\$ 471,572.94	\$ 448,270.09	\$ 417,500.00	\$ 498,077.00	
515 - Public Works	\$ 72,642.65	\$ (75,974.50)	\$ -	\$ -	\$ 55,000.00	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 4,571,581.22</b>	<b>\$ 2,451,576.01</b>	<b>\$ 2,233,854.49</b>	<b>\$ 2,827,500.00</b>	<b>\$ 2,544,077.00</b>	
<b>Category: 45 - INTERGOVERNMENTAL</b>						
465 - State	\$ 31,934.92	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ 9,257.00	\$ 2,549.65	\$ -	\$ -	\$ -	
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 41,191.92</b>	<b>\$ 2,549.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 47 - CHARGES FOR SERVICE</b>						
500 - Sanitation	\$ 6,899,714.60	\$ 131,257.25	\$ 205,248.85	\$ -	\$ -	
505 - Animal Control	\$ 99,595.85	\$ 83,867.91	\$ 91,586.78	\$ 119,450.00	\$ 134,450.00	
510 - Community Development	\$ 5,440.00	\$ 5,362.00	\$ 5,450.00	\$ 5,500.00	\$ 5,550.00	
515 - Public Works	\$ 9,445.00	\$ 11,398.00	\$ 49,237.06	\$ 7,900.00	\$ 55,000.00	
525 - Abatements	\$ 32,216.39	\$ 40,412.33	\$ 74,631.75	\$ 54,500.00	\$ 99,600.00	
530 - Public Safety	\$ 224,863.06	\$ 201,336.73	\$ 359,734.54	\$ 537,850.00	\$ 475,000.00	
535 - Facilities	\$ 168,136.35	\$ 101,948.44	\$ 77,464.53	\$ 125,000.00	\$ 90,319.00	
540 - Programs	\$ 146,610.94	\$ 77,882.00	\$ 3,043.00	\$ 20,000.00	\$ 5,000.00	
545 - Other	\$ 109,700.24	\$ 119,636.27	\$ 86,973.59	\$ 148,200.00	\$ 96,638.00	

<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	\$ 7,695,722.43	\$ 773,100.93	\$ 953,370.10	\$ 1,018,400.00	\$ 961,557.00
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**Category: 50 - FINES AND FORFEITURES**

555 - Vehicle	\$ 76,729.87	\$ 69,244.65	\$ 73,591.39	\$ 70,000.00	\$ 78,000.00
557 - Other	\$ 27,176.98	\$ 34,287.25	\$ 38,651.28	\$ 45,000.00	\$ 43,000.00

<b>Total Category: 50 - FINES AND FORFEITURES:</b>	\$ 103,906.85	\$ 103,531.90	\$ 112,242.67	\$ 115,000.00	\$ 121,000.00
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**Category: 53 - COST RECOVERY**

465 - State	\$ 8,889.40	\$ 24,870.02	\$ -	\$ 25,000.00	\$ 20,000.00
565 - Other Income	\$ 507,109.43	\$ 548,431.65	\$ 156,804.46	\$ 461,500.00	\$ 300,000.00

<b>Total Category: 53 - COST RECOVERY:</b>	\$ 515,998.83	\$ 573,301.67	\$ 156,804.46	\$ 486,500.00	\$ 320,000.00
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**Category: 54 - MISCELLANEOUS REVENUES**

560 - Investment Earnings	\$ 1,436.78	\$ 106,383.10	\$ 68,444.77	\$ 170,000.00	\$ 123,250.00
565 - Other Income	\$ 18,021.69	\$ 33,811.49	\$ 44,594.12	\$ 27,000.00	\$ 50,265.00

<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	\$ 19,458.47	\$ 140,194.59	\$ 113,038.89	\$ 197,000.00	\$ 173,515.00
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**Category: 58 - OTHER FINANCING SOURCES**

595 - Sale of Assets	\$ 20,629.04	\$ 27,430.98	\$ -	\$ 15,000.00	\$ -
599 - Other	\$ 175,037.40	\$ (31.75)	\$ (26.94)	\$ -	\$ -

<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	\$ 195,666.44	\$ 27,399.23	\$ (26.94)	\$ 15,000.00	\$ -
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**Category: 90 - TRANSFERS**

900 - Transfers	\$ 86,315.69	\$ 1,891,641.93	\$ 6,420,255.25	\$ 8,846,367.00	\$ 8,846,367.00
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All transfers are expected to be made.

<b>Total Category 90 - Transfers</b>					\$ 8,846,367.00
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<b>Total Revenue:</b>	\$ 27,351,360.84	\$ 26,655,228.92	\$ 29,988,065.38	\$ 37,201,148.00	\$ 37,612,516.00
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**Category: 60 - PERSONNEL SERVICES**

600 - SALARIES AND WAGES	\$ 9,929,543.14	\$ 10,600,815.89	\$ 10,968,351.20	\$ 13,179,560.09	\$ 12,650,000.00
610 - BENEFITS	\$ 4,737,799.58	\$ 5,246,515.21	\$ 4,695,449.53	\$ 6,073,295.40	\$ 5,735,738.00
615 - OTHER	\$ 658,177.67	\$ 733,861.04	\$ 461,272.83	\$ 463,508.50	\$ 544,173.00
699 - OTHER	\$ 16,013.84	\$ 24,512.93	\$ 23,929.16	\$ 34,200.00	\$ 28,650.00

Actuals include 23 of 26 pay periods

<b>Total Category: 60 - PERSONNEL SERVICES:</b>	\$ 15,341,534.23	\$ 16,605,705.07	\$ 16,149,002.72	\$ 19,750,563.99	\$ 18,958,561.00
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**Category: 65 - OPERATING COSTS**

615 - OTHER	\$ 17,601.41	\$ 32,976.06	\$ 56,365.00	\$ 15,000.00	\$ 70,000.00
650 - UTILITIES	\$ 1,507,359.58	\$ 1,514,280.57	\$ 1,543,335.11	\$ 1,548,533.00	\$ 1,761,116.00
655 - ADMINISTRATIVE	\$ 367,600.45	\$ 341,487.79	\$ 359,544.77	\$ 440,301.00	\$ 410,280.00
660 - FLEET COSTS	\$ 308,294.78	\$ 382,364.87	\$ 355,315.39	\$ 369,669.00	\$ 444,144.00
665 - PROGRAM COSTS	\$ 481,178.75	\$ 469,904.87	\$ 547,808.26	\$ 741,619.00	\$ 655,110.00
670 - REPAIRS AND MAINTENANCE	\$ 366,666.33	\$ 299,299.90	\$ 643,133.54	\$ 996,595.00	\$ 753,886.00
675 - SUPPLIES	\$ 300,348.60	\$ 298,736.80	\$ 235,023.45	\$ 576,920.00	\$ 395,000.00
680 - SPECIAL SERVICES	\$ 5,985,421.77	\$ 612,647.70	\$ 252,354.97	\$ 422,000.00	\$ 293,012.00
690 - CONTRACTUAL SERVICES	\$ 3,658,018.75	\$ 4,250,821.74	\$ 4,601,891.54	\$ 7,275,058.00	\$ 6,895,477.00
697 - ADMIN OVERHEAD	\$ (534,000.00)	\$ (562,500.00)	\$ -	\$ -	\$ -
699 - OTHER	\$ 970,797.07	\$ 1,178,632.99	\$ 1,576,021.96	\$ 1,613,000.00	\$ 1,658,970.00

Expenses expected higher, last two quarters of Fire Services remain to be booked

<b>Total Category: 65 - OPERATING COSTS:</b>	\$ 13,429,287.49	\$ 8,818,653.29	\$ 10,170,793.99	\$ 13,998,695.00	\$ 13,336,995.00
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**Category: 70 - CAPITAL IMPROVEMENTS**

700 - EQUIPMENT	\$ 410,200.46	\$ 47,595.49	\$ 214,689.29	\$ 367,000.00	\$ 355,000.00
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	703 - FURNITURE	\$ -	\$ 9,081.98	\$ 2,049.36	\$ -	\$ 2,049.00	
	705 - VEHICLE	\$ 174,478.75	\$ 250,087.85	\$ 386,899.84	\$ 645,307.00	\$ 625,000.00	
	710 - STRUCTURE	\$ 8,019.00	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>		<b>\$ 592,698.21</b>	<b>\$ 306,765.32</b>	<b>\$ 603,638.49</b>	<b>\$ 1,012,307.00</b>	<b>\$ 982,049.00</b>	
<b>Category: 77 - CONTINGENCY</b>							
	770 - CONTINGENCY	\$ 30,000.00	\$ -	\$ -	\$ 150,001.00	\$ 70,000.00	
<b>Total Category: 77 - CONTINGENCY:</b>		<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,001.00</b>	<b>\$ 70,000.00</b>	
<b>Total Expense:</b>		<b>\$ 29,393,519.93</b>	<b>\$ 25,731,123.68</b>	<b>\$ 26,923,435.20</b>	<b>\$ 34,911,567.00</b>	<b>\$ 33,347,605.00</b>	
<b>GENERAL FUND Operating Surplus/(Deficit)</b>		<b>\$ (2,042,159.09)</b>	<b>\$ 924,105.24</b>	<b>\$ 3,064,630.18</b>	<b>\$ 2,289,581.00</b>	<b>\$ 4,264,911.00</b>	
<b>Category: 90 - TRANSFERS</b>							
	900 - Transfers	\$ 43,985.00	\$ 45,194.00	\$ 270,954.99	\$ 6,955,545.00	\$ 6,955,545.00	FY 2021 Includes \$6.9 million of One-Time allocations
<b>Net Change in General Fund Balance</b>						<b>\$ (2,690,634.00)</b>	

**Analysis:** The General Fund is trending to have an operating surplus of \$4.2 million. This is driven by continued increases in tax revenues and savings in both personnel and operating expenses. For this analysis, transfers-out have been separated from operating activities as the City Council made several One-Time allocations of General Funds totalling \$6.9million during FY 2021. This will result in a reduction in General Funds of approximately (2.7 million) overall during FY 2021



# Budget Comparison Report

## Group Summary

Item 2.

	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	Parent Budget 2020-2021 V1 2020-2021	FY 2021 Estimate	Notes
<b>Fund 700 - Wastewater Fund</b>						
<b>Category: 50 - FINES AND FORFEITURES</b>						
557 - Other	\$ 9,000	\$ 1,000	\$ 1,946	\$ -	\$ 1,946.00	
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 9,000</b>	<b>\$ 1,000</b>	<b>\$ 1,946</b>	<b>\$ -</b>	<b>\$ 1,946.00</b>	
<b>Category: 53 - COST RECOVERY</b>						
565 - Other Income	\$ -	\$ 6,236	\$ 2,823	\$ 6,300.00	\$ 6,300.00	
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ -</b>	<b>\$ 6,236</b>	<b>\$ 2,823</b>	<b>\$ 6,300.00</b>	<b>\$ 6,300.00</b>	
<b>Category: 54 - MISCELLANEOUS REVENUES</b>						
560 - Investment Earnings	\$ 70,544	\$ 40,158	\$ 16,638	\$ 37,500.00	\$ 22,184.00	
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ 70,544</b>	<b>\$ 40,158</b>	<b>\$ 16,638</b>	<b>\$ 37,500.00</b>	<b>\$ 22,184.00</b>	
<b>Category: 56 - PROPRIETARY REVENUES</b>						
570 - WasteWater	\$ 7,300,995	\$ 8,411,786	\$ 8,853,595	\$ 10,849,000.00		
<b>Total Category: 56 - PROPRIETARY REVENUES:</b>	<b>\$ 7,300,995</b>	<b>\$ 8,411,786</b>	<b>\$ 8,853,595</b>	<b>\$ 10,849,000.00</b>	<b>\$ 10,685,000.00</b>	5 of 6 payments received
<b>Category: 58 - OTHER FINANCING SOURCES</b>						
595 - Sale of Assets	\$ 635	\$ -	\$ -	\$ -		
599 - Other	\$ 831	\$ 780	\$ -	\$ -		
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ 1,466</b>	<b>\$ 780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 90 - TRANSFERS</b>						
900 - Transfers	\$ (100,000)					
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ (100,000)</b>				<b>\$ -</b>	
<b>Total Revenue:</b>	<b>\$ 7,282,005</b>	<b>\$ 8,459,960</b>	<b>\$ 8,875,002</b>	<b>\$ 10,892,800.00</b>	<b>\$ 10,715,430.00</b>	
<b>Category: 60 - PERSONNEL SERVICES</b>						
600 - SALARIES AND WAGES	\$ 552,597	\$ 984,667	\$ 1,029,030	\$ 1,340,576.56	\$ 1,265,198.00	
610 - BENEFITS	\$ 207,092	\$ 292,414	\$ 295,509	\$ 501,400.54	\$ 368,829.00	
615 - OTHER	\$ 8,251	\$ 16,253	\$ 15,925	\$ 17,571.90	\$ 18,798.00	
699 - OTHER	\$ 162	\$ 1,265	\$ 2,876	\$ 1,500.00	\$ 3,855.00	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 768,102</b>	<b>\$ 1,294,599</b>	<b>\$ 1,343,340</b>	<b>\$ 1,861,049.00</b>	<b>\$ 1,656,680.00</b>	Significant savings expected in personnel expense
<b>Category: 65 - OPERATING COSTS</b>						
615 - OTHER	\$ 1,044	\$ -	\$ -	\$ -	\$ -	

Item 2.

650 - UTILITIES	\$ 655,164	\$ 719,761	\$ 754,236	\$ 827,821.00	\$ 838,040.49	
655 - ADMINISTRATIVE	\$ 116,643	\$ 103,556	\$ 204,001	\$ 291,216.00	\$ 245,000.00	
660 - FLEET COSTS	\$ 12,952	\$ 22,812	\$ 37,156	\$ 31,980.00	\$ 55,734.00	
670 - REPAIRS AND MAINTENANCE	\$ 73,334	\$ 43,720	\$ 31,765	\$ 60,695.00	\$ 35,929.00	
675 - SUPPLIES	\$ 232,826	\$ 161,354	\$ 358,268	\$ 379,610.00	\$ 405,241.00	
690 - CONTRACTUAL SERVICES	\$ 1,113,240	\$ 691,701	\$ 738,322	\$ 1,062,563.00	\$ 915,000.00	
697 - ADMIN OVERHEAD	\$ 459,000	\$ 487,500	\$ -	\$ -	\$ -	
699 - OTHER	\$ 85,710	\$ 101,999	\$ 106,112	\$ 478,637.00		
						Contract for Brine line maintenance not in full use for most of the year
					\$ 193,000.00	
<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$ 2,749,911</b>	<b>\$ 2,332,402</b>	<b>\$ 2,229,861</b>	<b>\$ 3,132,522.00</b>	<b>\$ 2,687,944.49</b>	
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>						
700 - EQUIPMENT	\$ 69,588	\$ 449	\$ 149,808	\$ 153,638.00	\$ 153,000.00	
705 - VEHICLE	\$ -	\$ -	\$ -	\$ -		
750 - OTHER	\$ -	\$ -	\$ -	\$ 103,804.00		Emergency repairs for pump replacements and lift station repairs
					\$ 275,000.00	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ 69,588</b>	<b>\$ 449</b>	<b>\$ 149,808</b>	<b>\$ 257,442.00</b>	<b>\$ 428,000.00</b>	
<b>Category: 90 - TRANSFERS</b>						
900 - Transfers	\$ -	\$ 3,858,375	\$ 5,530,352	\$ 5,641,787.00		One quarter of overhead allocation remaining
					\$ 5,697,852.00	
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ -</b>	<b>\$ 3,858,375</b>	<b>\$ 5,530,352</b>	<b>\$ 5,641,787.00</b>	<b>\$ 5,697,852.00</b>	
<b>Total Expense:</b>	<b>\$ 3,587,601</b>	<b>\$ 7,485,826</b>	<b>\$ 9,253,361</b>	<b>\$ 10,892,800</b>	<b>\$ 10,470,476</b>	
<b>Total Fund: 700 - WASTEWATER FUND</b>	<b>\$ 3,694,404</b>	<b>\$ 974,135</b>	<b>\$ (378,359)</b>	<b>\$ -</b>	<b>\$ 244,954</b>	

**Analysis:**

The Wastewater fund is trending to have a budget surplus in excess of \$240K for FY 2021. This is driven by savings in both personnel and operating costs.



## Staff Report

**TO:** Finance and Audit Committee Members  
**FROM:** Jennifer Ustation, Interim Finance Director  
**DATE:** June 14, 2021  
**SUBJECT:** List of Sub-Committees

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### Background and Analysis:

As was requested at the previous meeting, a list of the current sub-committees is being brought forth to the Finance and Audit Committee for discussion.

On June 3, 2019, the Finance and Audit Committee established a sub-committee for Internal Control Review. The members assigned to this sub-committee are **Ginnetti and Cooley**.

On October 7, 2019, the Finance and Audit Committee established a sub-committee for each task that was assigned by the City Council.

### List of Council Assigned Tasks:

1. Develop a CFD Training Program for Local Realtors and Develop a CFD Frequently Asked Question (FAQ) Document to Post on the City's Website, members assigned to this sub-committee were **Olvera, Bennecke and Parton**.
2. Assist with the Request for Proposal (RFP) Process for Independent Financial Audit Services, members assigned to this sub-committee were **Cooley, Ginnetti, Mohlenkamp and Parton**.
3. Evaluate the City of Beaumont Investment and Financial Policies, members assigned to this sub-committee were **Bengesa, Ginnetti, LeMasters and Mohlenkamp**, an updated investment policy was recently brought to the Finance Committee on May 10, 2021 and was approved by Council on May 18, 2021.
4. Evaluate the Security of the City of Beaumont's Telecommunications System(s), which resulted in discussions of the IT department to present policies and procedures to the Finance and Audit Committee to address this priority. This task has been completed.
5. Develop a Process for Grant Reporting, which resulted in discussions of a presentation to the Finance Committee on grants to address this priority.
6. Develop a Financial Training Program for the General Public, members assigned to this sub-committee were **Cooley and Mohlenkamp**.

**Recommended Action:**

Review Internal Control task and assign sub-committee members as needed,

Review CFD Training Program and FAQ task and assign sub-committee members as needed,

Review the City of Beaumont Investment and Financial Policies task and assign sub-committee members as needed,

Review Process for Grant Reporting task and assign sub-committee members as needed, and

Review Financial Training Program task and assign sub-committee members as needed.