



City of Beaumont, CA

Budget Comparison Report

General Fund - Budget to Actual through November 2020

SubCategory	2018-2019	2019-2020	2020-2021	FY 2021 Budget	FY 2021	Notes
	YTD Activity	YTD Activity	YTD Activity		Estimate	
	Through Per	Through Per	Through Per			
Fund: 100 - GENERAL FUND						
Revenue						
Category: 40 - TAXES						
400 - Real Property Taxes	\$ 352,988	\$ 123,169	\$ 471,519	\$ 6,174,605	\$ 6,200,000	Primary revenues in December and May
403 - Personal Property Taxes	\$ -	\$ 229,770	\$ 11,526	\$ 267,137	\$ 317,000	
406 - Franchise Fees	\$ 121,024	\$ 6,171,910	\$ 1,177,597	\$ 3,019,846	\$ 3,030,000	Relects only 2 months to date/ prior years reflect 3 largest portions post in February and June
409 - Sales Taxes	\$ 1,388,398	\$ 1,433,690	\$ 1,176,147	\$ 5,725,048	\$ 6,125,000	
420 - Other Taxes	\$ 658,223	\$ 647,192	\$ 615,259	\$ 7,133,745	\$ 7,100,000	
Total Category: 40 - TAXES:	\$ 2,520,633	\$ 8,605,731	\$ 3,452,047	\$ 22,320,381	\$ 22,772,000	
Category: 41 - LICENSES						
430 - Business Licenses	\$ 74,182	\$ 124,126	\$ 202,005	\$ 325,000	\$ 325,000	
Total Category: 41 - LICENSES:	\$ 74,182	\$ 124,126	\$ 202,005	\$ 325,000	\$ 325,000	
Category: 42 - PERMITS						
450 - Building Permits	\$ 2,615,953	\$ 846,939	\$ 581,195	\$ 2,200,000	\$ 1,900,000	Continuing to track below budget
453 - Inspections	\$ 164,379	\$ 65,089	\$ 121,825	\$ 210,000	\$ 285,000	
456 - Other Permits	\$ 297,641	\$ 183,277	\$ 167,427	\$ 417,500	\$ 400,000	
515 - Public Works	\$ 52	\$ -	\$ -	\$ -	\$ -	
Total Category: 42 - PERMITS:	\$ 3,078,024	\$ 1,095,305	\$ 870,447	\$ 2,827,500	\$ 2,585,000	
Category: 45 - INTERGOVERNMENTAL						
465 - State	\$ 20,062	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Category: 45 - INTERGOVERNMENTAL:	\$ 20,062	\$ -	\$ -	\$ -	\$ -	
Category: 47 - CHARGES FOR SERVICE						
500 - Sanitation	\$ 2,855,012	\$ 112,615	\$ 12,659	\$ -	\$ -	
505 - Animal Control	\$ 31,961	\$ 41,252	\$ 24,331	\$ 119,450	\$ 65,000	
510 - Community Development	\$ 3,116	\$ 2,348	\$ 1,512	\$ 5,500	\$ 3,700	
515 - Public Works	\$ 7,112	\$ 3,829	\$ 42,772	\$ 7,900	\$ 62,000	
525 - Abatements	\$ 3,852	\$ 5,324	\$ 6,243	\$ 54,500	\$ 27,000	
530 - Public Safety	\$ 83,474	\$ 41,318	\$ 15,721	\$ 537,850	\$ 460,000	
535 - Facilities	\$ 53,543	\$ 56,479	\$ 38,953	\$ 125,000	\$ 95,000	

540 - Programs	\$ 63,157	\$ 48,387	\$ 500	\$ 20,000	\$ 9,000	
545 - Other	\$ 54,314	\$ 22,466	\$ 29,365	\$ 148,200	\$ 88,000	
Total Category: 47 - CHARGES FOR SERVICE:	\$ 3,155,541	\$ 334,017	\$ 172,057	\$ 1,018,400	\$ 809,700	
Category: 50 - FINES AND FORFEITURES						
555 - Vehicle	\$ 20,582	\$ 30,676	\$ 14,799	\$ 70,000	\$ 52,000	
557 - Other	\$ 3,499	\$ 14,227	\$ 15,059	\$ 45,000	\$ 48,000	
Total Category: 50 - FINES AND FORFEITURES:	\$ 24,080	\$ 44,902	\$ 29,858	\$ 115,000	\$ 100,000	
Category: 53 - COST RECOVERY						
465 - State	\$ 8,139	\$ 24,854	\$ -	\$ 25,000	\$ 25,000	
565 - Other Income	\$ 194,709	\$ 108,816	\$ (27,879)	\$ 334,000	\$ 320,000	
Total Category: 53 - COST RECOVERY:	\$ 202,848	\$ 133,670	\$ (27,879)	\$ 359,000	\$ 345,000	
Category: 54 - MISCELLANEOUS REVENUES						
560 - Investment Earnings	\$ 78	\$ 51,961	\$ 128,594	\$ 170,000	\$ 398,000	
565 - Other Income	\$ 5,949	\$ 147,820	\$ 195,841	\$ 154,500	\$ 440,000	
Total Category: 54 - MISCELLANEOUS REVENUES:	\$ 6,027	\$ 199,781	\$ 324,435	\$ 324,500	\$ 838,000	
Category: 58 - OTHER FINANCING SOURCES						
595 - Sale of Assets	\$ -	\$ 13,400	\$ -	\$ 15,000	\$ 15,000	
599 - Other	\$ 7,500	\$ -	\$ -	\$ -	\$ -	
Total Category: 58 - OTHER FINANCING SOURCES:	\$ 7,500	\$ 13,400	\$ -	\$ 15,000	\$ 15,000	
Category: 90 - TRANSFERS						
900 - Transfers	\$ (510,108)	\$ 580,656	\$ 2,556,890	\$ 8,549,581	\$ 8,549,000	
Total Category: 90 - TRANSFERS:	\$ (510,108)	\$ 580,656	\$ 2,556,890	\$ 8,549,581	\$ 8,549,000	
Total Revenue:	\$ 8,578,790	\$ 11,131,588	\$ 7,579,860	\$ 35,854,362	\$ 36,338,700	

Expense

Category: 60 - PERSONNEL SERVICES						
600 - SALARIES AND WAGES	\$ 4,399,070	\$ 4,530,250	\$ 4,699,907	\$ 13,179,560	\$ 12,700,000	Frozen positions added back will increase pace of expenditures in second half of year
610 - BENEFITS	\$ 2,236,388	\$ 3,340,589	\$ 2,661,597	\$ 6,073,295	\$ 5,940,000	PERS liability for the entire year has been paid and is included in actuals
615 - OTHER	\$ 247,918	\$ 341,468	\$ 261,906	\$ 478,509	\$ 638,796	
Total Category: 60 - PERSONNEL SERVICES:	\$ 6,883,376	\$ 8,212,308	\$ 7,623,410	\$ 19,731,364	\$ 19,278,796	
Category: 65 - OPERATING COSTS						
650 - UTILITIES	\$ 787,938	\$ 773,476	\$ 736,376	\$ 1,548,533	\$ 1,753,275	Tracking over budget
655 - ADMINISTRATIVE	\$ 122,167	\$ 145,072	\$ 143,559	\$ 354,623	\$ 341,807	
660 - FLEET COSTS	\$ 127,936	\$ 155,737	\$ 125,568	\$ 369,669	\$ 298,971	
665 - PROGRAM COSTS	\$ 335,291	\$ 358,363	\$ 423,861	\$ 741,619	\$ 819,000	
670 - REPAIRS AND MAINTENANCE	\$ 122,143	\$ 115,543	\$ 260,037	\$ 820,510	\$ 809,000	
675 - SUPPLIES	\$ 108,533	\$ 108,920	\$ 92,102	\$ 541,570	\$ 459,000	
680 - SPECIAL SERVICES	\$ 2,160,326	\$ 380,927	\$ 74,757	\$ 612,000	\$ 567,000	Expenditures expected to increase
690 - CONTRACTUAL SERVICES	\$ 1,344,099	\$ 1,128,546	\$ 1,051,903	\$ 7,325,058	\$ 6,550,000	Expenditures expected to increase
697 - ADMIN OVERHEAD	\$ (178,000)	\$ (187,500)	\$ -	\$ -	\$ -	

699 - OTHER	\$ 902,096	\$ 1,163,274	\$ 1,480,553	\$ 1,538,766	\$ 1,540,000	Insurance payment has been paid for entire year - largest portion of this cost
Total Category: 65 - OPERATING COSTS:	\$ 5,832,528	\$ 4,142,358	\$ 4,388,716	\$ 13,852,348	\$ 13,138,054	
Category: 70 - CAPITAL IMPROVEMENTS						
700 - EQUIPMENT	\$ 157,443	\$ 18,635	\$ 41,115	\$ 180,000	\$ 175,000	
703 - FURNITURE	\$ -	\$ 6,466	\$ -	\$ -	\$ -	
705 - VEHICLE	\$ 30,286	\$ 112,395	\$ 139,209	\$ 273,816	\$ 274,000	
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Category: 70 - CAPITAL IMPROVEMENTS:	\$ 187,729	\$ 137,495	\$ 180,324	\$ 453,816	\$ 449,000	
Category: 77 - CONTINGENCY						
770 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 150,001	\$ 140,000	
Total Category: 77 - CONTINGENCY:	\$ -	\$ -	\$ -	\$ 150,001	\$ 140,000	
Category: 90 - TRANSFERS						
900 - Transfers	\$ -	\$ -	\$ 8,227	\$ 31,000	\$ 130,000	Covid, FEMA and flood prep costs - portion not reimbursable
Total Category: 90 - TRANSFERS:	\$ -	\$ -	\$ 8,227	\$ 31,000	\$ 130,000	
Total Expense:	\$ 12,903,632	\$ 12,492,161	\$ 12,200,676	\$ 34,218,529	\$ 33,135,850	
Total Fund: 100 - GENERAL FUND:	\$ (4,324,842)	\$ (1,360,573)	\$ (4,620,816)	\$ 1,635,833	\$ 3,202,850	

Analysis: The General Fund is budgeted to have a surplus of approximately \$1.6 million. Revenues are tracking to meet or exceed the budget target. Expenses are currently tracking below budget for both personnel and operating costs. Staff currently project a budget surplus of approximately \$3.2 million. Note: economic disruption from the Covid emergency could adversely impact this estimate.