



City of Beaumont, CA

# Budget Comparison Report

## General Fund Budget to Actual through April 2021

SubCategory	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>Fund: 100 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>Category: 40 - TAXES</b>						
400 - Real Property Taxes	\$ 3,611,638	\$ 3,795,417	\$ 4,288,100	\$ 6,174,605	\$	6,350,000
403 - Personal Property Taxes	\$ -	\$ 254,416	\$ 210,630	\$ 267,137	\$	245,000
406 - Franchise Fees	\$ 713,958	\$ 7,829,679	\$ 2,856,553	\$ 3,019,846	\$	3,325,000
409 - Sales Taxes	\$ 3,766,531	\$ 3,871,886	\$ 4,390,547	\$ 6,375,048	\$	6,650,000
420 - Other Taxes	\$ 3,798,722	\$ 3,953,793	\$ 4,450,534	\$ 7,533,745	\$	7,650,000
<b>Total Category: 40 - TAXES:</b>	<b>\$ 11,890,848</b>	<b>\$ 19,705,191</b>	<b>\$ 16,196,363</b>	<b>\$ 23,370,381</b>	<b>\$</b>	<b>24,220,000</b>
<b>Category: 41 - LICENSES</b>						
430 - Business Licenses	\$ 102,112	\$ 153,388	\$ 223,686	\$ 325,000	\$	385,000
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 102,112</b>	<b>\$ 153,388</b>	<b>\$ 223,686</b>	<b>\$ 325,000</b>	<b>\$</b>	<b>385,000</b>
<b>Category: 42 - PERMITS</b>						
450 - Building Permits	\$ 3,595,614	\$ 1,816,401	\$ 1,494,643	\$ 2,200,000	\$	1,800,000
453 - Inspections	\$ 244,208	\$ 171,895	\$ 200,321	\$ 210,000	\$	245,000
456 - Other Permits	\$ 494,644	\$ 448,561	\$ 419,289	\$ 417,500	\$	488,000
515 - Public Works	\$ 72,643	\$ (75,975)	\$ -	\$ -	\$	-
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 4,407,108</b>	<b>\$ 2,360,883</b>	<b>\$ 2,114,253</b>	<b>\$ 2,827,500</b>	<b>\$</b>	<b>2,533,000</b>
<b>Category: 45 - INTERGOVERNMENTAL</b>						
465 - State	\$ 20,062	\$ -	\$ -	\$ -	\$	-
470 - Local	\$ 9,257	\$ 2,550	\$ -	\$ -	\$	-
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 29,319</b>	<b>\$ 2,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>
<b>Category: 47 - CHARGES FOR SERVICE</b>						
500 - Sanitation	\$ 5,872,539	\$ 131,257	\$ 101,363	\$ -	\$	-
505 - Animal Control	\$ 80,984	\$ 79,110	\$ 73,783	\$ 119,450	\$	88,896
510 - Community Development	\$ 5,062	\$ 5,144	\$ 4,846	\$ 5,500	\$	5,839
515 - Public Works	\$ 9,166	\$ 9,712	\$ 49,237	\$ 7,900	\$	59,322
525 - Abatements	\$ 20,904	\$ 40,412	\$ 41,121	\$ 54,500	\$	49,544
530 - Public Safety	\$ 222,374	\$ 181,635	\$ 239,797	\$ 537,850	\$	475,000
535 - Facilities	\$ 159,195	\$ 97,763	\$ 74,965	\$ 125,000	\$	90,319
540 - Programs	\$ 101,893	\$ 77,882	\$ 2,115	\$ 20,000	\$	2,644
545 - Other	\$ 97,024	\$ 119,468	\$ 80,070	\$ 148,200	\$	100,088
<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	<b>\$ 6,569,141</b>	<b>\$ 742,383</b>	<b>\$ 667,297</b>	<b>\$ 1,018,400</b>	<b>\$</b>	<b>871,650</b>

Exceeding budget for Transient Occupancy Tax, Utility Users Tax and Motor Vehicle In Lieu Taxes continue trending higher and are expected to exceed the budget

**Category: 50 - FINES AND FORFEITURES**

555 - Vehicle	\$ 58,531	\$ 63,588	\$ 61,582	\$ 70,000	\$ 72,000
557 - Other	\$ 22,717	\$ 33,020	\$ 38,365	\$ 45,000	\$ 43,000
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 81,248</b>	<b>\$ 96,608</b>	<b>\$ 99,947</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>

**Category: 53 - COST RECOVERY**

465 - State	\$ 8,889	\$ 24,870	\$ -	\$ 25,000	\$ 20,000
565 - Other Income	\$ 456,544	\$ 408,368	\$ 19,058	\$ 334,000	\$ 285,000
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ 465,434</b>	<b>\$ 433,238</b>	<b>\$ 19,058</b>	<b>\$ 359,000</b>	<b>\$ 305,000</b>

**Category: 54 - MISCELLANEOUS REVENUES**

560 - Investment Earnings	\$ 1,313	\$ 106,259	\$ 47,218	\$ 170,000	\$ 104,000
565 - Other Income	\$ 16,335	\$ 157,368	\$ 168,918	\$ 154,500	\$ 203,515
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ 17,648</b>	<b>\$ 263,627</b>	<b>\$ 216,136</b>	<b>\$ 324,500</b>	<b>\$ 307,515</b>

**Category: 58 - OTHER FINANCING SOURCES**

595 - Sale of Assets	\$ 20,629	\$ 27,431	\$ -	\$ 15,000	
599 - Other	\$ 7,500	\$ -	\$ -	\$ -	
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ 28,129</b>	<b>\$ 27,431</b>	<b>\$ -</b>	<b>\$ 15,000</b>	

**Category: 90 - TRANSFERS**

900 - Transfers	\$ 129,892	\$ 1,954,182	\$ 6,522,268	\$ 8,757,651	\$ 8,757,651
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ 129,892</b>	<b>\$ 1,954,182</b>	<b>\$ 6,522,268</b>	<b>\$ 8,757,651</b>	<b>\$ 8,751,651</b>

All transfers are expected to be made.

<b>Total Revenue:</b>	<b>\$ 23,720,880</b>	<b>\$ 25,739,480</b>	<b>\$ 26,059,009</b>	<b>\$ 37,112,432</b>	<b>\$ 37,488,816</b>
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**Expense**

**Category: 60 - PERSONNEL SERVICES**

600 - SALARIES AND WAGES	\$ 8,976,618	\$ 9,667,660	\$ 9,061,640	\$ 13,179,560	\$ 12,610,000
610 - BENEFITS	\$ 4,163,554	\$ 5,096,185	\$ 4,307,729	\$ 6,073,295	\$ 5,743,639
615 - OTHER	\$ 597,443	\$ 658,112	\$ 394,074	\$ 463,509	\$ 539,827
699 - OTHER	\$ 16,014	\$ 24,213	\$ 20,914	\$ 34,200	\$ 28,649
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 13,753,629</b>	<b>\$ 15,446,170</b>	<b>\$ 13,784,357</b>	<b>\$ 19,750,564</b>	<b>\$ 18,922,115</b>

Actuals include 19 of 26 pay periods

**Category: 65 - OPERATING COSTS**

615 - OTHER	\$ 16,676	\$ 31,821	\$ 44,321	\$ 15,000	\$ 46,000
650 - UTILITIES	\$ 1,318,412	\$ 1,342,101	\$ 1,461,722	\$ 1,548,533	\$ 1,761,111
655 - ADMINISTRATIVE	\$ 305,990	\$ 327,384	\$ 340,211	\$ 440,301	\$ 409,892
660 - FLEET COSTS	\$ 274,733	\$ 348,774	\$ 318,871	\$ 369,669	\$ 384,182
665 - PROGRAM COSTS	\$ 467,142	\$ 470,130	\$ 540,264	\$ 741,619	\$ 675,330
670 - REPAIRS AND MAINTENANCE	\$ 269,598	\$ 269,686	\$ 613,881	\$ 996,595	\$ 767,351
675 - SUPPLIES	\$ 268,059	\$ 265,945	\$ 195,999	\$ 544,920	\$ 405,000
680 - SPECIAL SERVICES	\$ 5,249,832	\$ 601,705	\$ 172,094	\$ 422,000	\$ 305,000
690 - CONTRACTUAL SERVICES	\$ 3,378,211	\$ 4,200,979	\$ 4,290,948	\$ 7,275,058	\$ 6,750,000
697 - ADMIN OVERHEAD	\$ (534,000)	\$ (562,500)	\$ -	\$ -	
699 - OTHER	\$ 962,553	\$ 1,176,100	\$ 1,567,300	\$ 1,613,000	\$ 1,610,000
<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$ 11,977,207</b>	<b>\$ 8,472,124</b>	<b>\$ 9,545,611</b>	<b>\$ 13,966,695</b>	<b>\$ 13,113,867</b>

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

**Category: 70 - CAPITAL IMPROVEMENTS**

700 - EQUIPMENT	\$ 222,816	\$ 43,869	\$ 210,962	\$ 367,000	\$ 355,000
703 - FURNITURE	\$ -	\$ 7,936	\$ -	\$ -	
705 - VEHICLE	\$ 84,694	\$ 247,864	\$ 378,687	\$ 588,591	\$ 585,000
710 - STRUCTURE	\$ 8,019	\$ -	\$ -	\$ -	

<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ 315,529</b>	<b>\$ 299,668</b>	<b>\$ 589,649</b>	<b>\$ 955,591</b>	<b>\$ 940,000</b>
<b>Category: 77 - CONTINGENCY</b>					
770 - CONTINGENCY	\$ 30,000	\$ -	\$ -	\$ 150,001	\$ -
<b>Total Category: 77 - CONTINGENCY:</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,001</b>	<b>\$ -</b>
<b>Total Expense:</b>	<b>\$ 26,076,365</b>	<b>\$ 24,217,962</b>	<b>\$ 23,919,618</b>	<b>\$ 34,822,851</b>	<b>\$ 32,975,982</b>
<b>GENERAL FUND Operating Surplus/ (Deficit)</b>	<b>\$ (2,355,485)</b>	<b>\$ 1,521,518</b>	<b>\$ 2,139,391</b>	<b>\$ 2,289,581</b>	<b>\$ 4,512,835</b>
<b>Category: 90 - TRANSFERS</b>					
900 - Transfers	\$ 43,985	\$ 45,194	\$ 270,955	\$ 6,955,545	\$ 6,955,545
<b>Net Change in General Fund Balance</b>				<b>\$ (2,442,710)</b>	

FY 2021 includes \$6.9 million of One-Time allocations

**Analysis:** The General Fund is trending to have an operating surplus of \$4.5 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 \$6.9 million during FY 2021. This will result in a reduction in General Funds of approximately (\$2.4 million) overall during FY 2021.