



City of Beaumont, CA

Budget Worksheet

General Fund through June 2020

For Fiscal: 2019-2020 Period Ending: 06/30/2020

Notes

SubCategory	2017-2018 Total Budget	2017-2018 Total Activity	2018-2019 Total Budget	2018-2019 Total Activity	2019-2020 Total Budget	FY 2019-20 Year End Estimate	
Fund: 100 - GENERAL FUND							
Revenue							
Category: 40 - TAXES							
400 - Real Property Taxes	\$ 4,118,000	\$ 5,199,098	\$ 4,355,435	\$ 5,480,321	\$ 4,823,562	\$ 5,855,207	
403 - Personal Property Taxes	\$ -	\$ -	\$ 205,950	\$ 176,341	\$ 228,000	\$ 254,416	
406 - Franchise Fees	\$ 867,180	\$ 876,551	\$ 825,000	\$ 912,924	\$ 7,953,875	\$ 8,074,504	
409 - Sales Taxes	\$ 5,648,630	\$ 5,631,332	\$ 5,252,393	\$ 5,558,667	\$ 5,436,227	\$ 6,593,630	Includes unexpected one-time revenues of approximately \$1.2 million and substantial increases in online sales (see analysis below)
420 - Other Taxes	\$ 5,550,000	\$ 6,013,687	\$ 6,342,089	\$ 6,459,772	\$ 6,896,381	\$ 6,985,473	
Category: 40 - TAXES Total:	\$ 16,183,810	\$ 17,720,669	\$ 16,980,867	\$ 18,588,024	\$ 25,338,045	\$ 27,763,230	
Category: 41 - LICENSES							
430 - Business Licenses	\$ 210,000	\$ 242,634	\$ 212,100	\$ 287,908	\$ 214,221	\$ 337,993	
Category: 41 - LICENSES Total:	\$ 210,000	\$ 242,634	\$ 212,100	\$ 287,908	\$ 214,221	\$ 337,993	
Category: 42 - PERMITS							
450 - Building Permits	\$ 850,000	\$ 2,321,187	\$ 3,349,500	\$ 4,067,985	\$ 3,349,500	\$ 2,134,650	The City did not have the same large permitting projected such as Amazon that occurred in FY 2019 No large projects such as Amazon
453 - Inspections	\$ 1,450,000	\$ 1,504,952	\$ 1,180,100	\$ 653,401	\$ 1,080,100	\$ 262,854	
456 - Other Permits	\$ 1,418,000	\$ 716,948	\$ 867,570	\$ 691,997	\$ 738,285	\$ 562,783	
515 - Public Works	\$ 5,000	\$ 1,432	\$ -	\$ 72,643	\$ -	\$ (75,975)	
Category: 42 - PERMITS Total:	\$ 3,723,000	\$ 4,544,519	\$ 5,397,170	\$ 5,486,026	\$ 5,167,885	\$ 2,884,313	
Category: 45 - INTERGOVERNMENTAL							
465 - State	\$ 7,288	\$ 7,288	\$ 21,288	\$ 31,935	\$ 21,288	\$ -	
470 - Local	\$ -	\$ -	\$ -	\$ 9,257	\$ -	\$ 2,550	
Category: 45 - INTERGOVERNMENTAL Total:	\$ 7,288	\$ 7,288	\$ 21,288	\$ 41,192	\$ 21,288	\$ 2,550	
Category: 47 - CHARGES FOR SERVICE							
500 - Sanitation	\$ 6,770,000	\$ 7,267,452	\$ 6,900,000	\$ 8,086,893	\$ -	\$ 131,257	Residual revenues from the prior FY
505 - Animal Control	\$ 225,000	\$ 259,041	\$ 107,000	\$ 118,056	\$ 118,000	\$ 112,083	
510 - Community Development	\$ 20,000	\$ 4,267	\$ 5,000	\$ 5,834	\$ 5,000	\$ 5,526	
515 - Public Works	\$ -	\$ 47,216	\$ 13,000	\$ 9,445	\$ 13,000	\$ 11,398	
525 - Abatements	\$ 138,000	\$ 85,475	\$ 130,000	\$ 42,522	\$ 66,000	\$ 64,497	
530 - Public Safety	\$ 95,000	\$ 422,835	\$ 247,000	\$ 343,487	\$ 259,460	\$ 402,206	
535 - Facilities	\$ 120,000	\$ 171,249	\$ 125,000	\$ 179,469	\$ 125,000	\$ 107,306	
540 - Programs	\$ 73,500	\$ 158,749	\$ 108,400	\$ 151,049	\$ 110,500	\$ 72,347	
545 - Other	\$ 23,500	\$ 75,532	\$ 67,400	\$ 223,385	\$ 68,450	\$ 197,777	
Category: 47 - CHARGES FOR SERVICE Total:	\$ 7,465,000	\$ 8,491,817	\$ 7,702,800	\$ 9,160,140	\$ 765,410	\$ 1,104,398	
Category: 50 - FINES AND FORFEITURES							
555 - Vehicle	\$ 146,000	\$ 104,460	\$ 108,000	\$ 92,306	\$ 111,780	\$ 79,267	
557 - Other	\$ 2,000	\$ 10,113	\$ 2,000	\$ 36,917	\$ 22,070	\$ 38,371	
Category: 50 - FINES AND FORFEITURES Total:	\$ 148,000	\$ 114,573	\$ 110,000	\$ 129,224	\$ 133,850	\$ 117,638	
Category: 53 - COST RECOVERY							
465 - State	\$ -	\$ -	\$ -	\$ 8,889	\$ -	\$ 26,260	
565 - Other Income	\$ 285,000	\$ 344,845	\$ -	\$ 728,873	\$ -	\$ 460,957	
Category: 53 - COST RECOVERY Total:	\$ 285,000	\$ 344,845	\$ -	\$ 737,763	\$ -	\$ 487,216	
Category: 54 - MISCELLANEOUS REVENUES							
560 - Investment Earnings	\$ -	\$ 6,902	\$ 1,000	\$ 7,136	\$ 1,000	\$ 110,549	Allocation of earnings to GF were increased in FY 2020
565 - Other Income	\$ 26,500	\$ 44,544	\$ 21,500	\$ 27,576	\$ 146,500	\$ 432,855	
Category: 54 - MISCELLANEOUS REVENUES Total:	\$ 26,500	\$ 51,446	\$ 22,500	\$ 34,712	\$ 147,500	\$ 543,403	

Category: 58 - OTHER FINANCING SOURCES

595 - Sale of Assets	\$ -	\$ 5,342	\$ -	\$ 19,494	\$ 5,000	\$ 33,431
599 - Other	\$ -	\$ -	\$ -	\$ 174,956	\$ -	\$ -
Category: 58 - OTHER FINANCING SOURCES Total:	\$ -	\$ 5,342	\$ -	\$ 194,450	\$ 5,000	\$ 33,431

Category: 90 - TRANSFERS

900 - Transfers	\$ 5,191,400	\$ 4,299,392	\$ 5,132,745	\$ 5,450,787	\$ 6,121,237	\$ 6,300,000
Category: 90 - TRANSFERS Total:	\$ 5,191,400	\$ 4,299,392	\$ 5,132,745	\$ 5,450,787	\$ 6,121,237	\$ 6,300,000

Primary transfers in are from CFDs and Gas Tax to support operational costs and street maintenance

Revenue Total:	\$ 33,239,998	\$ 35,822,524	\$ 35,579,470	\$ 40,110,225	\$ 37,914,436	\$ 39,574,172
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Expense

Category: 60 - PERSONNEL SERVICES

600 - SALARIES AND WAGES	\$ 10,225,761	\$ 9,952,591	\$ 11,473,621	\$ 11,395,747	\$ 12,724,112	\$ 12,017,670
610 - BENEFITS	\$ 4,826,214	\$ 4,160,828	\$ 5,590,194	\$ 5,050,258	\$ 6,559,431	\$ 5,637,869
615 - OTHER	\$ 199,829	\$ 403,221	\$ 251,056	\$ 792,005	\$ 469,089	\$ 899,058
Category: 60 - PERSONNEL SERVICES Total:	\$ 15,251,804	\$ 14,516,639	\$ 17,314,871	\$ 17,238,011	\$ 19,752,632	\$ 18,554,597

Vacancy savings is larger due to positions held vacant

Workers comp cost is largest driver of this

Category: 65 - OPERATING COSTS

650 - UTILITIES	\$ 1,914,930	\$ 1,413,378	\$ 1,834,949	\$ 1,736,500	\$ 2,014,300	\$ 1,792,783
655 - ADMINISTRATIVE	\$ 364,833	\$ 382,770	\$ 369,313	\$ 412,401	\$ 370,237	\$ 360,528
660 - FLEET COSTS	\$ 529,830	\$ 443,474	\$ 329,180	\$ 378,447	\$ 364,062	\$ 454,633
665 - PROGRAM COSTS	\$ 492,518	\$ 511,580	\$ 370,100	\$ 465,383	\$ 493,200	\$ 370,514
670 - REPAIRS AND MAINTENANCE	\$ 521,225	\$ 481,883	\$ 427,150	\$ 417,061	\$ 538,039	\$ 512,652
675 - SUPPLIES	\$ 409,075	\$ 343,924	\$ 408,143	\$ 366,107	\$ 524,183	\$ 359,095
680 - SPECIAL SERVICES	\$ 7,119,000	\$ 6,356,272	\$ 6,756,300	\$ 7,076,607	\$ 1,061,000	\$ 829,458
690 - CONTRACTUAL SERVICES	\$ 6,056,679	\$ 5,283,395	\$ 6,486,702	\$ 6,128,334	\$ 6,529,503	\$ 6,929,954
697 - ADMIN OVERHEAD	\$ (1,000,000)	\$ (700,000)	\$ (712,000)	\$ (712,000)	\$ (750,000)	\$ (750,000)
699 - OTHER	\$ 856,445	\$ 827,123	\$ 1,065,390	\$ 1,006,500	\$ 1,347,311	\$ 1,211,886
Category: 65 - OPERATING COSTS Total:	\$ 17,264,535	\$ 15,343,800	\$ 17,335,227	\$ 17,275,340	\$ 12,491,835	\$ 12,071,504

City facilities at reduced usage during April through June due to Covid-19

Legal costs are the primary driver of this being over budget - much of these costs are reimbursed through cost recovery

Category: 70 - CAPITAL IMPROVEMENTS

700 - EQUIPMENT	\$ 195,500	\$ 75,224	\$ 418,750	\$ 433,925	\$ 110,950	\$ 57,656
703 - FURNITURE	\$ 19,000	\$ 21,548	\$ -	\$ 13,816	\$ 6,038	\$ 9,082
705 - VEHICLE	\$ 416,000	\$ 602,312	\$ 360,188	\$ 209,275	\$ 351,020	\$ 339,552
710 - STRUCTURE	\$ -	\$ -	\$ 100,000	\$ 26,269	\$ -	\$ -
750 - OTHER	\$ -	\$ (1,049,307)	\$ -	\$ -	\$ -	\$ -
Category: 70 - CAPITAL IMPROVEMENTS Total:	\$ 630,500	\$ (350,223)	\$ 878,938	\$ 683,285	\$ 468,009	\$ 406,290

Category: 77 - CONTINGENCY

770 - CONTINGENCY	\$ 71,620	\$ -	\$ 150,433	\$ 30,000	\$ 47,961	\$ -
Category: 77 - CONTINGENCY Total:	\$ 71,620	\$ -	\$ 150,433	\$ 30,000	\$ 47,961	\$ -

Category: 78 - CAPITAL OUTLAY

780 - CAPITAL OUTLAY	\$ -	\$ 586,947	\$ -	\$ -	\$ -	\$ -
Category: 78 - CAPITAL OUTLAY Total:	\$ -	\$ 586,947	\$ -	\$ -	\$ -	\$ -

Category: 80 - DEBT SERVICE

800 - Debt Service	\$ -	\$ 457,728	\$ -	\$ -	\$ -	\$ -
Category: 80 - DEBT SERVICE Total:	\$ -	\$ 457,728	\$ -	\$ -	\$ -	\$ -

Category: 90 - TRANSFERS

900 - Transfers	\$ -	\$ -	\$ -	\$ 914,693	\$ 154,000	\$ 93,068
Category: 90 - TRANSFERS Total:	\$ -	\$ -	\$ -	\$ 914,693	\$ 154,000	\$ 93,068

Expense Total:	\$ 33,218,459	\$ 30,554,891	\$ 35,679,470	\$ 36,141,329	\$ 32,914,436	\$ 31,125,458
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Fund: 100 - GENERAL FUND Surplus (Deficit):	\$ 21,539	\$ 5,267,634	\$ (100,000)	\$ 3,968,896	\$ 5,000,000	\$ 8,448,714
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Overall Analysis: The General Fund results for FY 2020 are near final. The Finance team has a few remaining adjustments to make and the results are subject to potential audit adjustments. While we had been estimating a surplus of up to 6.7 million (including the \$5 million one-time solid waste retention fee), the actual results will have a surplus of over \$8 million. The primary driver of this increase is a substantial increase in sales tax. The sales tax increase was driven by stronger than expected performance of businesses during Covid-19 and multiple instances of one-time capital investments by local businesses that led to nearly \$1.0 million in sales tax revenues during the last final quarter of FY 2020. Lastly, sales tax increases were also the result of significant increases in online sales and resulting revenues that come through the County pool.