



City of Beaumont, CA

# Budget Comparison Report

## FT 2020 General Fund Budget to Actual through April

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	Parent Budget		NOTES
				2019-2020 REV 2	FY 2019-20 Year End Estimate	
<b>Fund: 100 - GENERAL FUND</b>						
<b>Category: 40 - TAXES</b>						
<b>Revenue</b>						
400 - Real Property Taxes	\$ 3,365,384	\$ 3,611,638	\$ 3,795,417	\$ 4,823,562	\$ 5,607,000	Large payment received in May
403 - Personal Property Taxes	\$ -	\$ -	\$ 254,416	\$ 228,000	\$ 254,416	
406 - Franchise Fees	\$ 690,819	\$ 713,958	\$ 7,829,679	\$ 7,953,875	\$ 8,033,000	Most of this already received
409 - Sales Taxes	\$ 3,589,538	\$ 3,766,531	\$ 3,871,886	\$ 5,436,227	\$ 5,029,000	Large payments generally received in May and June/ expected to be less due to Covid-19
420 - Other Taxes	\$ 3,531,035	\$ 3,798,722	\$ 3,953,793	\$ 6,896,381	\$ 7,182,172	Large payment to be received in June
<b>Total Revenue:</b>	<b>\$ 11,176,775</b>	<b>\$ 11,890,848</b>	<b>\$ 19,705,191</b>	<b>\$ 25,338,045</b>	<b>\$ 26,105,588</b>	
<b>Total Category: 40 - TAXES:</b>	<b>\$ 11,176,775</b>	<b>\$ 11,890,848</b>	<b>\$ 19,705,191</b>	<b>\$ 25,338,045</b>	<b>\$ 26,105,588</b>	
<b>Category: 41 - LICENSES</b>						
<b>Revenue</b>						
430 - Business Licenses	\$ 64,865	\$ 102,112	\$ 153,388	\$ 214,221	\$ 257,405	Larger payments received in May and June - renewals
<b>Total Revenue:</b>	<b>\$ 64,865</b>	<b>\$ 102,112</b>	<b>\$ 153,388</b>	<b>\$ 214,221</b>		
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 64,865</b>	<b>\$ 102,112</b>	<b>\$ 153,388</b>	<b>\$ 214,221</b>	<b>\$ 257,405</b>	
<b>Category: 42 - PERMITS</b>						
<b>Revenue</b>						
450 - Building Permits	\$ 1,381,699	\$ 3,595,614	\$ 1,816,401	\$ 3,349,500	\$ 1,857,700	
453 - Inspections	\$ 1,286,178	\$ 244,208	\$ 171,895	\$ 1,080,100	\$ 197,500	
456 - Other Permits	\$ 549,705	\$ 567,287	\$ 372,586	\$ 738,285	\$ 574,260	
<b>Total Revenue:</b>	<b>\$ 3,217,583</b>	<b>\$ 4,407,109</b>	<b>\$ 2,360,882</b>	<b>\$ 5,167,885</b>	<b>\$ 2,629,460</b>	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 3,217,583</b>	<b>\$ 4,407,108</b>	<b>\$ 2,360,883</b>	<b>\$ 5,167,885</b>	<b>\$ 2,629,460</b>	
<b>Category: 45 - INTERGOVERNMENTAL</b>						
<b>Revenue</b>						
465 - State	\$ 7,288	\$ 20,062	\$ -	\$ 21,288	\$ -	
470 - Local	\$ -	\$ 9,257	\$ 2,550	\$ -	\$ 2,550	
<b>Total Revenue:</b>	<b>\$ 7,288</b>	<b>\$ 29,319</b>	<b>\$ 2,550</b>	<b>\$ 21,288</b>		
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 7,288</b>	<b>\$ 29,319</b>	<b>\$ 2,550</b>	<b>\$ 21,288</b>	<b>\$ 2,550</b>	

SubCategory	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2019-2020 REV 2	
<b>Category: 47 - CHARGES FOR SERVICE</b>					
<b>Revenue</b>					
500 - Sanitation	\$ 5,249,317	\$ 5,872,539	\$ 137,488	\$ -	\$ 137,488
505 - Animal Control	\$ 150,913	\$ 80,984	\$ 76,906	\$ 118,000	\$ 89,500
510 - Community Development	\$ 3,679	\$ 5,062	\$ 5,144	\$ 5,000	\$ 5,700
515 - Public Works	\$ 41,769	\$ 9,166	\$ 9,712	\$ 13,000	\$ 10,100
525 - Abatements	\$ 37,386	\$ 20,904	\$ 40,412	\$ 66,000	\$ 49,500
530 - Public Safety	\$ 206,209	\$ 222,374	\$ 181,635	\$ 259,460	\$ 245,000
535 - Facilities	\$ 153,446	\$ 159,195	\$ 97,763	\$ 125,000	\$ 99,000
540 - Programs	\$ 104,472	\$ 101,893	\$ 77,882	\$ 110,500	\$ 82,000
545 - Other	\$ 51,413	\$ 97,024	\$ 136,927	\$ 68,450	\$ 161,500
<b>Total Revenue:</b>	<b>\$ 5,998,603</b>	<b>\$ 6,569,141</b>	<b>\$ 763,870</b>	<b>\$ 765,410</b>	<b>\$ 879,788</b>
<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	<b>\$ 5,998,603</b>	<b>\$ 6,569,141</b>	<b>\$ 763,870</b>	<b>\$ 765,410</b>	<b>\$ 879,788</b>
<b>Category: 50 - FINES AND FORFEITURES</b>					
<b>Revenue</b>					
555 - Vehicle	\$ 70,509	\$ 58,531	\$ 62,323	\$ 111,780	\$ 71,300
557 - Other	\$ 1,841	\$ 22,717	\$ 25,160	\$ 22,070	\$ 29,500
<b>Total Revenue:</b>	<b>\$ 72,350</b>	<b>\$ 81,248</b>	<b>\$ 87,483</b>	<b>\$ 133,850</b>	<b>\$ 100,800</b>
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 72,350</b>	<b>\$ 81,248</b>	<b>\$ 87,483</b>	<b>\$ 133,850</b>	<b>\$ 100,800</b>
<b>Category: 53 - COST RECOVERY</b>					
<b>Revenue</b>					
465 - State	\$ -	\$ 8,889	\$ 24,870	\$ -	\$ 29,400
565 - Other Income	\$ 323,167	\$ 456,544	\$ 408,368	\$ -	\$ 469,400
<b>Total Revenue:</b>	<b>\$ 323,167</b>	<b>\$ 465,434</b>	<b>\$ 433,238</b>	<b>\$ -</b>	<b>\$ 498,800</b>
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ 323,167</b>	<b>\$ 465,434</b>	<b>\$ 433,238</b>	<b>\$ -</b>	<b>\$ 498,800</b>
<b>Category: 54 - MISCELLANEOUS REVENUES</b>					
<b>Revenue</b>					
560 - Investment Earnings	\$ 4,397	\$ 1,313	\$ 106,259	\$ 1,000	\$ 127,500
565 - Other Income	\$ 26,687	\$ 16,335	\$ 157,232	\$ 146,500	\$ 162,000
<b>Total Revenue:</b>	<b>\$ 31,085</b>	<b>\$ 17,648</b>	<b>\$ 263,491</b>	<b>\$ 147,500</b>	<b>\$ 289,500</b>
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ 31,085</b>	<b>\$ 17,648</b>	<b>\$ 263,491</b>	<b>\$ 147,500</b>	<b>\$ 289,500</b>
<b>Category: 58 - OTHER FINANCING SOURCES</b>					
<b>Revenue</b>					
595 - Sale of Assets	\$ 5,342	\$ 20,629	\$ 27,431	\$ 5,000	\$ 27,431
599 - Other	\$ -	\$ 7,500	\$ -	\$ -	\$ -
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ 5,342</b>	<b>\$ 28,129</b>	<b>\$ 27,431</b>	<b>\$ 5,000</b>	<b>\$ 27,431</b>
<b>Category: 90 - TRANSFERS</b>					
900 - Transfers	\$ (21,611)	\$ 129,892	\$ 1,848,753	\$ 6,121,237	\$ 6,121,237
All transfers will occur by end of June					
<b>Total Revenues</b>	<b>\$ 20,875,447</b>	<b>\$ 23,720,880</b>	<b>\$ 25,646,277</b>	<b>\$ 37,914,436</b>	<b>\$ 36,912,559</b>

**Category: 60 - PERSONNEL SERVICES**

Expense								
600 - SALARIES AND WAGES	\$	7,882,073	\$	8,976,618	\$	9,648,324	\$ 11,080,000	Tracking well under budget
610 - BENEFITS	\$	3,407,152	\$	4,163,554	\$	5,030,612	\$ 6,365,551	
615 - OTHER	\$	346,396	\$	614,120	\$	689,082	\$ 769,000	Tracking over budget/ workers comp is largest piece of this
<b>Total Expense:</b>	<b>\$</b>	<b>11,635,622</b>	<b>\$</b>	<b>13,754,292</b>	<b>\$</b>	<b>15,368,018</b>	<b>\$ 18,214,551</b>	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$</b>	<b>11,635,622</b>	<b>\$</b>	<b>13,754,292</b>	<b>\$</b>	<b>15,368,018</b>	<b>\$ 18,214,551</b>	

**Category: 65 - OPERATING COSTS**

Expense								
650 - UTILITIES	\$	1,124,960	\$	1,318,412	\$	1,342,101	\$ 1,702,000	
655 - ADMINISTRATIVE	\$	326,993	\$	305,990	\$	323,523	\$ 416,000	
660 - FLEET COSTS	\$	339,985	\$	274,733	\$	340,825	\$ 429,000	
665 - PROGRAM COSTS	\$	500,648	\$	467,142	\$	470,106	\$ 634,000	Higher level of expenditures expected in June
670 - REPAIRS AND MAINTENANCE	\$	284,958	\$	269,598	\$	267,823	\$ 362,000	
675 - SUPPLIES	\$	245,131	\$	268,059	\$	262,944	\$ 336,000	Higher level of expenditures expected in June
680 - SPECIAL SERVICES	\$	4,611,518	\$	5,249,832	\$	601,705	\$ 819,500	Higher level of expenditures expected in June
690 - CONTRACTUAL SERVICES	\$	2,762,283	\$	3,378,211	\$	4,197,948	\$ 5,770,000	Higher level of expenditures expected in June
697 - ADMIN OVERHEAD	\$	(525,000)	\$	(534,000)	\$	(562,500)	\$ (750,000)	
699 - OTHER	\$	803,274	\$	978,567	\$	1,198,956	\$ 2,370,000	Higher level of expenditures expected in June
<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$</b>	<b>10,474,752</b>	<b>\$</b>	<b>11,976,544</b>	<b>\$</b>	<b>8,443,430</b>	<b>\$ 12,491,835</b>	<b>\$ 12,088,500</b>

**Category: 70 - CAPITAL IMPROVEMENTS**

Expense								
700 - EQUIPMENT	\$	75,224	\$	222,816	\$	43,869	\$ 97,000	
703 - FURNITURE	\$	19,609	\$	-	\$	7,936	\$ 9,750	
705 - VEHICLE	\$	439,833	\$	84,694	\$	247,864	\$ 466,169	Some expenditures carried over from FY 2019
710 - STRUCTURE	\$	-	\$	8,019	\$	-	\$ -	
750 - OTHER	\$	-	\$	-	\$	-	\$ -	
<b>Total Expense:</b>	<b>\$</b>	<b>534,667</b>	<b>\$</b>	<b>315,529</b>	<b>\$</b>	<b>299,668</b>	<b>\$ 468,009</b>	<b>\$ 572,919</b>
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$</b>	<b>534,667</b>	<b>\$</b>	<b>315,529</b>	<b>\$</b>	<b>299,668</b>	<b>\$ 468,009</b>	<b>\$ 572,919</b>

**Category: 77 - CONTINGENCY**

770 - CONTINGENCY	\$	-	\$	30,000	\$	-	\$ 47,961	\$ -
<b>Total Category: 77 - CONTINGENCY:</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>-</b>	<b>\$ 47,961</b>	<b>\$ -</b>
900 - Transfers Out	\$	-	\$	43,985	\$	45,194	\$ 154,000	\$ 154,000

<b>Total Expenses</b>	<b>\$</b>	<b>22,645,040</b>	<b>\$</b>	<b>26,090,350</b>	<b>\$</b>	<b>24,156,311</b>	<b>\$</b>	<b>32,914,436</b>	<b>\$</b>	<b>31,029,970</b>
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<b>Revenues Less Expenses</b>	<b>\$</b>	<b>(1,769,593)</b>	<b>\$</b>	<b>(2,369,470)</b>	<b>\$</b>	<b>1,489,967</b>	<b>\$</b>	<b>5,000,000</b>	<b>\$</b>	<b>5,882,589</b>
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Overall Analysis: The General Fund is tracking to have a surplus (revenues exceeding expenses) of \$5.6 to \$6.3 million. This is largely due to the one-time \$5 million solid waste retention fee. Otherwise, revenues and expenditures are each tracking below budget with a surplus from operations expected to be \$882K.

