



City of Beaumont, CA

Budget Comparison Report

General Fund Budget to Actual through March 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	
Fund: 100 - GENERAL FUND						
Revenue						
Category: 40 - TAXES						
400 - Real Property Taxes	\$ 3,171,203	\$ 3,313,501	\$ 3,761,325	\$ 6,174,605	\$ 6,200,000	
403 - Personal Property Taxes	\$ -	\$ 254,416	\$ 210,630	\$ 267,137	\$ 285,000	
406 - Franchise Fees	\$ 246,119	\$ 7,395,475	\$ 2,401,201	\$ 3,019,846	\$ 3,150,000	
409 - Sales Taxes	\$ 3,375,550	\$ 3,511,126	\$ 4,378,475	\$ 6,375,048	\$ 6,480,000	
420 - Other Taxes	\$ 3,546,281	\$ 3,780,262	\$ 4,327,358	\$ 7,533,745	\$ 7,560,000	
Total Category: 40 - TAXES:	\$ 10,339,153	\$ 18,254,781	\$ 15,078,989	\$ 23,370,381	\$ 23,675,000	Taxes trending close to previous estimates and a little above adjusted budget
Category: 41 - LICENSES						
430 - Business Licenses	\$ 95,881	\$ 149,798	\$ 222,080	\$ 325,000	\$ 365,000	
Total Category: 41 - LICENSES:	\$ 95,881	\$ 149,798	\$ 222,080	\$ 325,000	\$ 365,000	collections expected to exceed budget
Category: 42 - PERMITS						
450 - Building Permits	\$ 3,384,439	\$ 1,747,449	\$ 1,274,538	\$ 2,200,000	\$ 1,750,000	
453 - Inspections	\$ 236,808	\$ 145,670	\$ 200,151	\$ 210,000	\$ 290,000	
456 - Other Permits	\$ 467,594	\$ 407,024	\$ 368,511	\$ 417,500	\$ 460,000	
515 - Public Works	\$ 263	\$ (72,380)	\$ -	\$ -	\$ -	
Total Category: 42 - PERMITS:	\$ 4,089,103	\$ 2,227,763	\$ 1,843,200	\$ 2,827,500	\$ 2,500,000	Development related activity trending close to previous estimates and below budget
Category: 45 - INTERGOVERNMENTAL						
465 - State	\$ 20,062	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ 9,257	\$ 2,550	\$ -	\$ -	\$ -	
Total Category: 45 - INTERGOVERNMENTAL:	\$ 29,319	\$ 2,550	\$ -	\$ -	\$ -	
Category: 47 - CHARGES FOR SERVICE						
500 - Sanitation	\$ 5,512,318	\$ 112,615	\$ 101,363	\$ -	\$ -	
505 - Animal Control	\$ 73,670	\$ 74,318	\$ 65,378	\$ 119,450	\$ 98,000	
510 - Community Development	\$ 4,786	\$ 4,672	\$ 4,156	\$ 5,500	\$ 5,500	
515 - Public Works	\$ 9,166	\$ 7,848	\$ 49,237	\$ 7,900	\$ 74,000	
525 - Abatements	\$ 20,904	\$ 40,212	\$ 41,121	\$ 54,500	\$ 50,000	
530 - Public Safety	\$ 199,018	\$ 180,305	\$ 184,020	\$ 537,850	\$ 475,000	

535 - Facilities	\$ 147,538	\$ 93,484	\$ 68,984	\$ 125,000	\$ 97,000
540 - Programs	\$ 92,315	\$ 77,882	\$ 1,915	\$ 20,000	\$ 4,000
545 - Other	\$ 84,424	\$ 119,215	\$ 76,720	\$ 148,200	\$ 102,000

Total Category: 47 - CHARGES FOR SERVICE: \$ 6,144,140 \$ 710,552 \$ 491,532 \$ 1,018,400 \$ 905,500

charges for services trending below budget in most categories

Category: 50 - FINES AND FORFEITURES

555 - Vehicle	\$ 48,453	\$ 57,817	\$ 51,087	\$ 70,000	\$ 68,000
557 - Other	\$ 19,051	\$ 31,340	\$ 36,779	\$ 45,000	\$ 43,000

Total Category: 50 - FINES AND FORFEITURES: \$ 67,504 \$ 89,157 \$ 87,866 \$ 115,000 \$ 111,000

Category: 53 - COST RECOVERY

465 - State	\$ 8,139	\$ 24,854	\$ -	\$ 25,000	\$ 20,000
565 - Other Income	\$ 376,492	\$ 384,055	\$ 5,825	\$ 334,000	\$ 280,000

Total Category: 53 - COST RECOVERY: \$ 384,631 \$ 408,909 \$ 5,825 \$ 359,000

collected near FY end
most collected near FY end

Category: 54 - MISCELLANEOUS REVENUES

560 - Investment Earnings	\$ 484	\$ (79,674)	\$ 47,218	\$ 170,000	\$ 107,000
565 - Other Income	\$ 14,752	\$ 156,147	\$ 189,035	\$ 154,500	\$ 226,000

Total Category: 54 - MISCELLANEOUS REVENUES: \$ 15,237 \$ 76,472 \$ 236,253 \$ 324,500 \$ 333,000

rates continue lower/ new investment strategy expected

Category: 58 - OTHER FINANCING SOURCES

595 - Sale of Assets	\$ 16,649	\$ 26,203	\$ -	\$ 15,000	
599 - Other	\$ 7,500	\$ -	\$ -	\$ -	

Total Category: 58 - OTHER FINANCING SOURCES: \$ 24,149 \$ 26,203 \$ - \$ 15,000 \$ -

Category: 90 - TRANSFERS

900 - Transfers	\$ 129,892	\$ 1,954,182	\$ 3,945,159	\$ 8,757,651	\$ 8,757,651
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Total Category: 90 - TRANSFERS: \$ 129,892 \$ 1,954,182 \$ 3,945,159 \$ 8,757,651 \$ 8,757,651

all transfer expected to occur at budget levels

Total Revenue: \$ 21,319,010 \$ 23,900,367 \$ 21,910,903 \$ 37,112,432 \$ 36,927,151

Expense

Category: 60 - PERSONNEL SERVICES

600 - SALARIES AND WAGES	\$ 8,134,337	\$ 8,772,411	\$ 9,074,460	\$ 13,179,560	\$ 12,603,417
610 - BENEFITS	\$ 3,873,325	\$ 4,610,539	\$ 4,100,840	\$ 6,073,295	\$ 5,664,144
615 - OTHER	\$ 550,300	\$ 628,175	\$ 433,587	\$ 478,509	\$ 585,928

Total Category: 60 - PERSONNEL SERVICES: \$ 12,557,962 \$ 14,011,125 \$ 13,608,887 \$ 19,731,364 \$ 18,853,488

Savings have narrowed a little from the last estimate/ additional positions filled

Category: 65 - OPERATING COSTS

650 - UTILITIES	\$ 1,244,653	\$ 1,236,516	\$ 1,322,289	\$ 1,548,533	\$ 1,763,053
655 - ADMINISTRATIVE	\$ 270,188	\$ 310,650	\$ 311,266	\$ 440,301	\$ 415,021
660 - FLEET COSTS	\$ 245,081	\$ 295,320	\$ 284,447	\$ 369,669	\$ 379,262
665 - PROGRAM COSTS	\$ 388,732	\$ 469,747	\$ 520,378	\$ 741,619	\$ 703,214
670 - REPAIRS AND MAINTENANCE	\$ 222,454	\$ 256,245	\$ 515,947	\$ 996,595	\$ 747,750
675 - SUPPLIES	\$ 245,183	\$ 233,691	\$ 183,241	\$ 544,920	\$ 435,000

680 - SPECIAL SERVICES \$ 5,390,518 \$ 582,309 \$ 139,472 \$ 422,000 \$ 340,000

expenditures in last qtr expected to be higher

690 - CONTRACTUAL SERVICES	\$ 3,059,589	\$ 2,936,639	\$ 4,169,117	\$ 7,275,058	\$ 6,640,000	expenditures in last qtr expected to be higher
697 - ADMIN OVERHEAD	\$ (534,000)	\$ (562,500)	\$ -	\$ -		
699 - OTHER	\$ 962,921	\$ 1,189,431	\$ 1,580,884	\$ 1,647,200	\$ 1,595,000	Most is insurance premium paid at beginning of the FY

Total Category: 65 - OPERATING COSTS: \$ 11,495,318 \$ 6,948,048 \$ 9,027,041 \$ 13,985,895 \$ 13,018,299

Category: 70 - CAPITAL IMPROVEMENTS

700 - EQUIPMENT	\$ 166,187	\$ 40,142	\$ 56,209	\$ 367,000	\$ 355,000	
703 - FURNITURE	\$ -	\$ 6,466	\$ -	\$ -		
705 - VEHICLE	\$ 79,236	\$ 239,251	\$ 361,273	\$ 588,591	\$ 585,000	
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -		

Total Category: 70 - CAPITAL IMPROVEMENTS: \$ 245,423 \$ 285,859 \$ 417,483 \$ 955,591 \$ 940,000

Category: 77 - CONTINGENCY

770 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 150,001	\$ -	
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Total Category: 77 - CONTINGENCY: \$ - \$ - \$ - \$ 150,001

Category: 90 - TRANSFERS

900 - Transfers	\$ 18,985	\$ 45,194	\$ 270,955	\$ 1,236,545	\$ 1,236,545	
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Includes budget adjustments made in March 2021

Total Category: 90 - TRANSFERS: \$ 18,985 \$ 45,194 \$ 270,955 \$ 1,236,545 \$ 1,236,545

Total Expense: \$ 24,317,688 \$ 21,290,226 \$ 23,324,366 \$ 36,059,396 \$ 34,048,332

Total Fund: 100 - GENERAL FUND: \$ (2,998,678) \$ 2,610,141 \$ (1,413,463) \$ 1,053,036 \$ 2,878,819

Analysis: The General Fund is trending to have a surplus of \$2.5 million to \$3.0 million. This is lower than last month due to the increased level of transfer outs authorized by the City Council for various projects. These one-time allocations of General Funds reduced the net fund balance increase by \$1.2 million.