



City of Beaumont, CA

Budget Comparison Report

Group Summary

General Fund Budget to Actual

FY 2020 through December

Category					Parent Budget	Notes
	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2019-2020 REV 2		
Department: 0000 - NON-DEPARTMENTAL						
40 - TAXES	\$ 4,070,207	\$ 4,472,591	\$ 4,714,260	\$ 18,233,045		Taxes are trending slightly higher than FY 2019, revenues are significantly higher in the second half of the fiscal year.
41 - LICENSES	\$ 50,408	\$ 79,689	\$ 129,040	\$ 214,221		
42 - PERMITS	\$ 1,807,857	\$ 3,292,700	\$ 1,540,539	\$ 5,167,885		Permits/ Inspections are down and unlikely to hit budget target
45 - INTERGOVERNMENTAL	\$ 7,288	\$ 29,319	\$ 2,550	\$ 21,288		
47 - CHARGES FOR SERVICE	\$ 3,789,807	\$ 3,558,768	\$ 7,109,643	\$ 2,852,950		Includes one-time \$5 million, prior years include solid waste revenues
50 - FINES AND FORFEITURES	\$ 34,913	\$ 37,510	\$ 46,680	\$ 133,850		
53 - COST RECOVERY	\$ 127,836	\$ 243,270	\$ 319,249	\$ 125,000		
54 - MISCELLANEOUS REVENUES	\$ 14,149	\$ 7,201	\$ 249,811	\$ 22,500		
58 - OTHER FINANCING SOURCES	\$ -	\$ 22,219	\$ 13,400	\$ 5,000		
65 - OPERATING COSTS	\$ -	\$ -	\$ -	\$ -		
78 - CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -		
80 - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -		
90 - TRANSFERS	\$ (4,611)	\$ (209,092)	\$ 477,235	\$ 5,533,300		
Total Revenues	\$ 9,897,853	\$ 11,534,175	\$ 14,602,408	\$ 32,309,039		45.2% Trending up by \$3 million at mid point, including the one time franchise fee.
Department: 1050 - CITY COUNCIL						
60 - PERSONNEL SERVICES	\$ 10,258	\$ 14,025	\$ 12,143	\$ 27,153		
65 - OPERATING COSTS	\$ 6,558	\$ 9,420	\$ 4,970	\$ 23,950		
Total Department: 1050 - CITY COUNCIL:	\$ 16,816	\$ 23,446	\$ 17,113	\$ 51,103		33.5%
Department: 1150 - CITY CLERK						
60 - PERSONNEL SERVICES	\$ 51,939	\$ 55,894	\$ 58,845	\$ 157,201		
65 - OPERATING COSTS	\$ 15,536	\$ 6,678	\$ 2,836	\$ 17,305		
Total Department: 1150 - CITY CLERK:	\$ 67,475	\$ 62,572	\$ 61,680	\$ 174,506		35.3%
Department: 1200 - ADMINISTRATION						
60 - PERSONNEL SERVICES	\$ 776,155	\$ 628,620	\$ 640,840	\$ 1,284,109		
65 - OPERATING COSTS	\$ 298,495	\$ (158,232)	\$ 249,071	\$ (235,739)		
70 - CAPITAL IMPROVEMENTS	\$ 10,873	\$ -	\$ -	\$ -		
77 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 47,961		
Total Department: 1200 - ADMINISTRATION:	\$ 1,085,524	\$ 470,388	\$ 889,911	\$ 1,096,331		81.2%
Department: 1225 - FINANCE AND BUDGETING						
60 - PERSONNEL SERVICES	\$ -	\$ 285,076	\$ 318,301	\$ 862,714		
65 - OPERATING COSTS	\$ -	\$ 92,500	\$ 62,078	\$ 103,125		
Total Department: 1225 - FINANCE AND BUDGETING:	\$ -	\$ 377,576	\$ 380,379	\$ 965,839		39.4%

Department: 1230 - I.T.

60 - PERSONNEL SERVICES	\$	-	\$	77,992	\$	108,048	\$	388,967	
65 - OPERATING COSTS	\$	-	\$	251,254	\$	243,727	\$	770,075	
70 - CAPITAL IMPROVEMENTS	\$	-	\$	141,139	\$	-	\$	-	
Total Department: 1230 - I.T.:	\$	-	\$	470,385	\$	351,775	\$	1,159,042	30.4%

Department: 1240 - RISK AND HUMAN RESOURCES

60 - PERSONNEL SERVICES	\$	-	\$	184,351	\$	255,294	\$	435,507	
65 - OPERATING COSTS	\$	-	\$	932,078	\$	1,144,276	\$	1,201,602	workers comp and recruiting costs higher than budgeted
Total Department: 1240 - RISK AND HUMAN RESOURCES:	\$	-	\$	1,116,430	\$	1,399,570	\$	1,637,109	85.5%

Department: 1300 - LEGAL

65 - OPERATING COSTS	\$	1,064,614	\$	345,769	\$	452,744	\$	750,454	
Total Department: 1300 - LEGAL:	\$	1,064,614	\$	345,769	\$	452,744	\$	750,454	60.3%

Department: 1350 - COMMUNITY DEVELOPMENT

60 - PERSONNEL SERVICES	\$	107,017	\$	240,245	\$	166,581	\$	374,203	
65 - OPERATING COSTS	\$	3,530	\$	5,390	\$	12,892	\$	150,407	
70 - CAPITAL IMPROVEMENTS	\$	-	\$	-	\$	-	\$	-	
Total Department: 1350 - COMMUNITY DEVELOPMENT:	\$	110,547	\$	245,634	\$	179,473	\$	524,610	34.2%

Department: 1550 - COMMUNITY SERVICES

60 - PERSONNEL SERVICES	\$	226,501	\$	252,990	\$	196,036	\$	671,509	
65 - OPERATING COSTS	\$	116,165	\$	51,934	\$	44,098	\$	158,910	
70 - CAPITAL IMPROVEMENTS	\$	-	\$	-	\$	-	\$	12,000	
Total Department: 1550 - COMMUNITY SERVICES:	\$	342,666	\$	304,924	\$	240,134	\$	842,419	28.5%

Department: 2000 - ANIMAL CONTROL

60 - PERSONNEL SERVICES	\$	232,687	\$	112,985	\$	114,242	\$	238,888	
65 - OPERATING COSTS	\$	58,297	\$	30,004	\$	32,330	\$	79,316	
70 - CAPITAL IMPROVEMENTS	\$	-	\$	8,745	\$	(6,000)	\$	-	
Total Department: 2000 - ANIMAL CONTROL:	\$	290,984	\$	151,734	\$	140,572	\$	318,204	44.2%

Department: 2030 - COMMUNITY ENHANCEMENT

60 - PERSONNEL SERVICES	\$	35,825	\$	86,045	\$	109,723	\$	235,309	
65 - OPERATING COSTS	\$	16,216	\$	7,661	\$	37,026	\$	45,097	
Total Department: 2030 - COMMUNITY ENHANCEMENT:	\$	52,041	\$	93,706	\$	146,749	\$	280,406	

Department: 2040 - PUBLIC SAFETY - OES

65 - OPERATING COSTS	\$	-	\$	2,803	\$	-	\$	6,000	
Total Department: 2040 - PUBLIC SAFETY - OES:	\$	-	\$	2,803	\$	-	\$	6,000	

Category	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2019-2020 REV 2	
Department: 2050 - POLICE					
60 - PERSONNEL SERVICES	\$ 3,134,463	\$ 3,930,002	\$ 5,031,683	\$ 9,091,500	
65 - OPERATING COSTS	\$ 715,989	\$ 446,926	\$ 541,557	\$ 811,459	
70 - CAPITAL IMPROVEMENTS	\$ 242,587	\$ 13,344	\$ 103,229	\$ 252,688	
Total Department: 2050 - POLICE:	\$ 4,093,039	\$ 4,390,272	\$ 5,676,469	\$ 10,155,647	55.9% Up by \$1.3 million, workers comp and pension costs represents a large portion of this.
Department: 2080 - K-9					
65 - OPERATING COSTS	\$ 4,438	\$ 1,209	\$ 1,236	\$ 5,900	
70 - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 19,391	\$ -	
Total Department: 2080 - K-9:	\$ 4,438	\$ 1,209	\$ 20,628	\$ 5,900	
Department: 2090 - POLICE SUPPORT					
60 - PERSONNEL SERVICES	\$ 629,337	\$ 791,350	\$ 699,622	\$ 1,679,736	

65 - OPERATING COSTS	\$ 1,990	\$ 1,800	\$ 3,452	\$ 17,215		
Total Department: 2090 - POLICE SUPPORT:	\$ 631,327	\$ 793,150	\$ 703,074	\$ 1,696,951	41.4%	
Department: 2100 - FIRE						
65 - OPERATING COSTS	\$ 668,446	\$ 646,903	\$ 956,500	\$ 4,420,400		
Total Department: 2100 - FIRE:	\$ 668,446	\$ 646,903	\$ 956,500	\$ 4,420,400	21.6%	
Department: 2150 - BUILDING AND SAFETY						
60 - PERSONNEL SERVICES	\$ 215,090	\$ 229,768	\$ 219,786	\$ 618,179		
65 - OPERATING COSTS	\$ 162,620	\$ 607,042	\$ 280,399	\$ 674,555		
70 - CAPITAL IMPROVEMENTS	\$ -	\$ 30,470	\$ 24,323	\$ -		
Total Department: 2150 - BUILDING AND SAFETY:	\$ 377,710	\$ 867,281	\$ 524,507	\$ 1,292,734	40.6%	
Department: 3100 - ENGINEERING AND PUBLIC WORKS						
60 - PERSONNEL SERVICES	\$ 248,355	\$ 211,735	\$ 423,643	\$ 724,159		
65 - OPERATING COSTS	\$ 469,520	\$ 271,863	\$ 156,683	\$ 511,846		
70 - CAPITAL IMPROVEMENTS	\$ 680	\$ -	\$ 32,007	\$ 60,000		
Total Department: 3100 - ENGINEERING AND PUBLIC WORKS:	\$ 718,555	\$ 483,599	\$ 612,334	\$ 1,296,005	47.2%	
Department: 3150 - REFUSE						
65 - OPERATING COSTS	\$ 1,911,102	\$ 2,199,500	\$ -	\$ -		
Total Department: 3150 - REFUSE:	\$ 1,911,102	\$ 2,199,500	\$ -	\$ -		Refuse expense goes away in FY 2020
Department: 3250 - STREET MAINTENANCE						
60 - PERSONNEL SERVICES	\$ 108,771	\$ 230,804	\$ 255,578	\$ 532,023		
65 - OPERATING COSTS	\$ 504,857	\$ 505,347	\$ 452,303	\$ 1,269,307		
70 - CAPITAL IMPROVEMENTS	\$ 3,390	\$ 28,202	\$ 27,402	\$ 38,332		
Total Department: 3250 - STREET MAINTENANCE:	\$ 617,018	\$ 764,353	\$ 735,283	\$ 1,839,662	40.0%	
Department: 6000 - BUILDING MAINTENANCE						
65 - OPERATING COSTS	\$ -	\$ 184,390	\$ 220,005	\$ 519,343		
70 - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 6,087	\$ 6,038		
Category	2017-2018 YTD Activity Through Per	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2019-2020 REV 2		
Total Department: 6000 - BUILDING MAINTENANCE:	\$ -	\$ 184,390	\$ 226,091	\$ 525,381	43.0%	
Department: 6050 - PARKS AND GROUNDS MAINT						
60 - PERSONNEL SERVICES	\$ 712,837	\$ 753,247	\$ 905,977	\$ 2,066,094		
65 - OPERATING COSTS	\$ 304,329	\$ 406,225	\$ 510,346	\$ 1,049,211		
70 - CAPITAL IMPROVEMENTS	\$ 148,132	\$ 10,462	\$ 25,048	\$ 93,950		
Total Department: 6050 - PARKS AND GROUNDS MAINT:	\$ 1,165,298	\$ 1,169,934	\$ 1,441,371	\$ 3,209,255	44.9%	
Department: 6150 - CITY POOL						
60 - PERSONNEL SERVICES	\$ 39,995	\$ 30,884	\$ 37,614	\$ 32,381		
65 - OPERATING COSTS	\$ 6,723	\$ 14,364	\$ 14,746	\$ 28,700		
70 - CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -		
Total Department: 6150 - CITY POOL:	\$ 46,718	\$ 45,249	\$ 52,359	\$ 61,081	85.7%	
Report Total:	\$ (3,366,465)	\$ (3,677,033)	\$ 345,692	\$ -		
Total Expenses	\$ 13,264,319	\$ 13,008,904	\$ 15,208,716	\$ 32,309,039	47.1%	Expenses trending below budget at the midyear point

Overall Assessment: Excluding the one-time franchise fee related to solid waste, revenues are trending a bit lower in FY 2020 vs FY 2019, meanwhile expenses are tracking higher. The budget surplus (Revenues exceeding expenses) is estimated to be \$6 million to \$8 million at the end of FY 2020, including the one time solid waste franchise fee and CFD transfers.

