



City of Beaumont, CA

FY 2021 General Fund Budget to Actual through December 2020

| SubCategory | 2018-2019 YTD Activity Through Per | 2019-2020 YTD Activity Through Per | 2020-2021 YTD Activity Through Per | FY 2021 Budget | FY 2021 Estimated Results | Notes |
|--|--|--|--|----------------------|---------------------------------|--|
| Fund: 100 - GENERAL FUND | | | | | | |
| Revenue | | | | | | |
| Category: 40 - TAXES | | | | | | |
| 400 - Real Property Taxes | \$ 1,635,750 | \$ 1,546,665 | \$ 2,116,836 | \$ 6,174,605 | \$ 6,200,000 | Tracking to be on target or exceed budget |
| 403 - Personal Property Taxes | \$ - | \$ 235,788 | \$ 41,810 | \$ 267,137 | \$ 312,000 | |
| 406 - Franchise Fees | \$ 121,024 | \$ 6,747,833 | \$ 1,177,597 | \$ 3,019,846 | \$ 3,010,000 | |
| 409 - Sales Taxes | \$ 1,953,863 | \$ 1,967,725 | \$ 2,701,167 | \$ 5,725,048 | \$ 6,300,000 | Reflects 4 months of collections plus some prior period accruals |
| 420 - Other Taxes | \$ 761,953 | \$ 782,188 | \$ 924,782 | \$ 7,133,745 | \$ 7,150,000 | VLF is largest portion, collected in Feb and June |
| Total Category: 40 - TAXES: | \$ 4,472,591 | \$ 11,280,198 | \$ 6,962,193 | \$ 22,320,381 | \$ 22,972,000 | |
| Category: 41 - LICENSES | | | | | | |
| 430 - Business Licenses | \$ 79,689 | \$ 128,456 | \$ 209,230 | \$ 325,000 | \$ 335,000 | |
| Total Category: 41 - LICENSES: | \$ 79,689 | \$ 128,456 | \$ 209,230 | \$ 325,000 | \$ 325,000 | |
| Category: 42 - PERMITS | | | | | | |
| 450 - Building Permits | \$ 2,777,690 | \$ 1,216,347 | \$ 875,302 | \$ 2,200,000 | \$ 1,850,000 | permit activity less than budgeted target |
| 453 - Inspections | \$ 189,243 | \$ 98,753 | \$ 124,075 | \$ 210,000 | \$ 330,000 | |
| 456 - Other Permits | \$ 325,716 | \$ 226,416 | \$ 193,879 | \$ 417,500 | \$ 400,000 | |
| 515 - Public Works | \$ 52 | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 42 - PERMITS: | \$ 3,292,700 | \$ 1,541,516 | \$ 1,193,256 | \$ 2,827,500 | \$ 2,580,000 | |
| 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 | \$ 3,150,068 | \$ 112,615 | \$ 12,659 | \$ - | \$ - | |
| 505 - Animal Control | \$ 44,759 | \$ 46,143 | \$ 25,615 | \$ 119,450 | \$ 60,000 | |
| 510 - Community Development | \$ 3,558 | \$ 2,534 | \$ 1,982 | \$ 5,500 | \$ 4,800 | |
| 515 - Public Works | \$ 7,860 | \$ 3,829 | \$ 43,520 | \$ 7,900 | \$ 78,000 | |
| 525 - Abatements | \$ 4,052 | \$ 6,174 | \$ 6,243 | \$ 54,500 | \$ 19,000 | |
| 530 - Public Safety | \$ 106,410 | \$ 46,255 | \$ 41,323 | \$ 537,850 | \$ 470,000 | |
| 535 - Facilities | \$ 112,902 | \$ 65,681 | \$ 44,894 | \$ 125,000 | \$ 112,000 | |

| | | | | | | |
|--|---------------------|-------------------|-------------------|---------------------|-------------------|---|
| 540 - Programs | \$ 68,292 | \$ 53,737 | \$ 500 | \$ 20,000 | \$ 6,000 | |
| 545 - Other | \$ 60,867 | \$ 25,774 | \$ 30,142 | \$ 148,200 | \$ 139,000 | |
| Total Category: 47 - CHARGES FOR SERVICE: | \$ 3,558,768 | \$ 362,741 | \$ 206,879 | \$ 1,018,400 | \$ 888,800 | Charges from services tracking less than prior years and budget due in large part to closures |

Category: 50 - FINES AND FORFEITURES

| | | | | | | |
|--|------------------|------------------|------------------|-------------------|------------------|--|
| 555 - Vehicle | \$ 28,972 | \$ 37,998 | \$ 25,168 | \$ 70,000 | \$ 58,000 | |
| 557 - Other | \$ 8,538 | \$ 19,533 | \$ 15,343 | \$ 45,000 | \$ 37,500 | |
| Total Category: 50 - FINES AND FORFEITURES: | \$ 37,510 | \$ 57,530 | \$ 40,511 | \$ 115,000 | \$ 95,500 | |

Category: 53 - COST RECOVERY

| | | | | | | |
|--|-------------------|-------------------|--------------------|-------------------|-------------------|--|
| 465 - State | \$ 8,139 | \$ 24,854 | \$ - | \$ 25,000 | \$ 25,000 | |
| 565 - Other Income | \$ 235,130 | \$ 167,248 | \$ (22,267) | \$ 334,000 | \$ 295,000 | |
| Total Category: 53 - COST RECOVERY: | \$ 243,270 | \$ 192,102 | \$ (22,267) | \$ 359,000 | \$ 320,000 | |

Category: 54 - MISCELLANEOUS REVENUES

| | | | | | | |
|---|-----------------|------------------|-------------------|-------------------|-------------------|--|
| 560 - Investment Earnings | \$ 78 | \$ (134,577) | \$ 128,594 | \$ 170,000 | \$ 410,000 | More funds invested in LAIF than prior years/ corrected allocation/ expected higher investment returns |
| 565 - Other Income | \$ 7,123 | \$ 149,158 | \$ 233,509 | \$ 154,500 | \$ 397,000 | |
| Total Category: 54 - MISCELLANEOUS REVENUES: | \$ 7,201 | \$ 14,581 | \$ 362,102 | \$ 324,500 | \$ 807,000 | |

Category: 58 - OTHER FINANCING SOURCES

| | | | | | | |
|--|------------------|------------------|-------------|------------------|------------------|--|
| 595 - Sale of Assets | \$ 14,719 | \$ 13,400 | \$ - | \$ 15,000 | \$ 15,000 | |
| 599 - Other | \$ 7,500 | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 58 - OTHER FINANCING SOURCES: | \$ 22,219 | \$ 13,400 | \$ - | \$ 15,000 | \$ 15,000 | |

Category: 90 - TRANSFERS

| | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| 900 - Transfers | \$ (190,108) | \$ 1,408,140 | \$ 2,556,890 | \$ 8,549,581 | \$ 8,549,000 | All transfers are expected to occur by year end. Second quarter transfers are underway. |
| Total Category: 90 - TRANSFERS: | \$ (190,108) | \$ 1,408,140 | \$ 2,556,890 | \$ 8,549,581 | \$ 8,549,000 | |

| | | | | | | |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|
| Total Revenue: | \$ 11,553,159 | \$ 15,001,215 | \$ 11,508,793 | \$ 35,854,362 | \$ 36,552,300 | Revenues tracking above budget |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|

Expense

Category: 60 - PERSONNEL SERVICES

| | | | | | | |
|---|---------------------|---------------------|---------------------|----------------------|----------------------|--|
| 600 - SALARIES AND WAGES | \$ 5,259,784 | \$ 5,476,953 | \$ 5,181,725 | \$ 13,179,560 | \$ 12,600,000 | Only 11 or 26 pay periods processed so far - still tracking below budget |
| 610 - BENEFITS | \$ 2,501,522 | \$ 3,744,691 | \$ 2,867,787 | \$ 6,073,295 | \$ 5,850,000 | |
| 615 - OTHER | \$ 354,709 | \$ 433,474 | \$ 279,295 | \$ 478,509 | \$ 615,000 | |
| Total Category: 60 - PERSONNEL SERVICES: | \$ 8,116,015 | \$ 9,655,118 | \$ 8,328,808 | \$ 19,731,364 | \$ 19,065,000 | |

Category: 65 - OPERATING COSTS

| | | | | | |
|-------------------------------|------------|------------|------------|--------------|--------------|
| 650 - UTILITIES | \$ 884,023 | \$ 894,882 | \$ 853,506 | \$ 1,548,533 | \$ 1,750,000 |
| 655 - ADMINISTRATIVE | \$ 151,888 | \$ 202,575 | \$ 167,018 | \$ 354,623 | \$ 329,000 |
| 660 - FLEET COSTS | \$ 157,509 | \$ 189,890 | \$ 189,462 | \$ 369,669 | \$ 369,000 |
| 665 - PROGRAM COSTS | \$ 336,612 | \$ 359,860 | \$ 463,146 | \$ 741,619 | \$ 837,000 |
| 670 - REPAIRS AND MAINTENANCE | \$ 132,507 | \$ 150,369 | \$ 330,811 | \$ 820,510 | \$ 790,000 |
| 675 - SUPPLIES | \$ 140,103 | \$ 148,305 | \$ 113,993 | \$ 541,570 | \$ 398,000 |

| | | | | | | |
|---|-----------------------|----------------------|-----------------------|----------------------|----------------------|--|
| 680 - SPECIAL SERVICES | \$ 2,994,474 | \$ 395,743 | \$ 77,201 | \$ 612,000 | \$ 412,000 | |
| 690 - CONTRACTUAL SERVICES | \$ 1,482,884 | \$ 1,340,078 | \$ 1,278,400 | \$ 7,325,058 | \$ 6,540,000 | Trending very low but expenditures expected to pickup in second half of the year - significant savings still projected |
| 697 - ADMIN OVERHEAD | \$ (356,000) | \$ (375,000) | \$ - | \$ - | \$ - | |
| 699 - OTHER | \$ 938,830 | \$ 1,165,580 | \$ 1,536,878 | \$ 1,538,766 | \$ 1,540,000 | mostly insurance premium paid at the beginning of the year |
| Total Category: 65 - OPERATING COSTS: | \$ 6,862,830 | \$ 4,472,283 | \$ 5,010,414 | \$ 13,852,348 | \$ 12,965,000 | |
| Category: 70 - CAPITAL IMPROVEMENTS | | | | | | |
| 700 - EQUIPMENT | \$ 166,187 | \$ 25,048 | \$ 41,115 | \$ 180,000 | \$ 175,000 | |
| 703 - FURNITURE | \$ - | \$ 6,466 | \$ - | \$ - | \$ - | |
| 705 - VEHICLE | \$ 66,175 | \$ 186,960 | \$ 145,597 | \$ 273,816 | \$ 285,000 | |
| 710 - STRUCTURE | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 70 - CAPITAL IMPROVEMENTS: | \$ 232,362 | \$ 218,473 | \$ 186,712 | \$ 453,816 | \$ 460,000 | |
| Category: 77 - CONTINGENCY | | | | | | |
| 770 - CONTINGENCY | \$ - | \$ - | \$ 23,274 | \$ 150,001 | \$ 140,000 | |
| Total Category: 77 - CONTINGENCY: | \$ - | \$ - | \$ 23,274 | \$ 150,001 | \$ 140,000 | |
| Category: 90 - TRANSFERS | | | | | | |
| 900 - Transfers | \$ 18,985 | \$ 5,528 | \$ 8,227 | \$ 31,000 | \$ 130,000 | Expected to exceed budget to cover Covid costs that are not reimbursed by FEMA |
| Total Category: 90 - TRANSFERS: | \$ 18,985 | \$ 5,528 | \$ 8,227 | \$ 31,000 | \$ 130,000 | |
| Total Expense: | \$ 15,230,192 | \$ 14,351,402 | \$ 13,557,435 | \$ 34,218,529 | \$ 32,760,000 | Expenses tracking well under budget at mid-point in the year |
| Total Fund: 100 - GENERAL FUND: | \$ (3,677,033) | \$ 649,812 | \$ (2,048,641) | \$ 1,635,833 | \$ 3,792,300 | |

Assessment: The General Fund is tracking to have a surplus between \$3.0 and \$4 million at year end. Revenues are estimated to exceed the initial budget target by over \$2 million led by stronger results in sales tax. Expenses are tracking lower than budget led by estimated savings of approximately \$1 million in operating costs along with some savings in personnel costs.