



City of Beaumont, CA

Budget Comparison Report

General Fund - 9 months through March 31

| SubCategory | 2017-2018 YTD Activity Through Per | 2018-2019 YTD Activity Through Per | 2019-2020 YTD Activity Through Per | FY 2019-20 Budget | % of Budget | Notes |
|--|--|--|--|----------------------|----------------|--|
| Fund: 100 - GENERAL FUND | | | | | | |
| Revenue | | | | | | |
| Category: 40 - TAXES | | | | | | |
| 400 - Real Property Taxes | \$ 2,947,130 | \$ 3,171,203 | \$ 3,313,501 | \$ 4,823,562 | 68.7% | Tracking to exceed budget as 40% of this revenue is collected in the last quarter of the year reporting \$5 million one time retention fee and \$2.1 million solid waste franchise fee included here Generally 40% of sales tax is collected in the last quarter/ however, significant reductions are anticipated due to Covid-19 Motor Vehicle in lieu in largest portion of this and is collected in two payments. Second payment will occur in May/June. |
| 403 - Personal Property Taxes | \$ - | \$ - | \$ 254,416 | \$ 228,000 | 111.6% | |
| 406 - Franchise Fees | \$ 236,827 | \$ 246,119 | \$ 7,395,475 | \$ 7,953,875 | 93.0% | |
| 409 - Sales Taxes | \$ 3,210,503 | \$ 3,375,550 | \$ 3,511,126 | \$ 5,436,227 | 64.6% | |
| 420 - Other Taxes | \$ 3,299,751 | \$ 3,546,281 | \$ 3,780,262 | \$ 6,896,381 | 54.8% | |
| Total Category: 40 - TAXES: | \$ 9,694,211 | \$ 10,339,153 | \$ 18,254,781 | \$ 25,338,045 | 72.0% | |
| Category: 41 - LICENSES | | | | | | |
| 430 - Business Licenses | \$ 61,418 | \$ 95,881 | \$ 150,586 | \$ 214,221 | | 70.3% |
| Total Category: 41 - LICENSES: | \$ 61,418 | \$ 95,881 | \$ 150,586 | \$ 214,221 | | |
| Category: 42 - PERMITS | | | | | | |
| 450 - Building Permits | \$ 942,677 | \$ 3,384,439 | \$ 1,744,890 | \$ 3,349,500 | 52.1% | 43.0% Tracking well below budget/ unlikely to meet budget targets |
| 453 - Inspections | \$ 1,179,773 | \$ 236,808 | \$ 145,670 | \$ 1,080,100 | 13.5% | |
| 456 - Other Permits | \$ 458,619 | \$ 467,594 | \$ 405,180 | \$ 738,285 | | |
| 515 - Public Works | \$ 1,110 | \$ 263 | \$ (72,380) | \$ - | | |
| Total Category: 42 - PERMITS: | \$ 2,582,179 | \$ 4,089,103 | \$ 2,223,359 | \$ 5,167,885 | | |
| Category: 45 - INTERGOVERNMENTAL | | | | | | |
| 465 - State | \$ 7,288 | \$ 20,062 | \$ - | \$ 21,288 | | 12.0% |
| 470 - Local | \$ - | \$ 9,257 | \$ 2,550 | \$ - | | |
| Total Category: 45 - INTERGOVERNMENTAL: | \$ 7,288 | \$ 29,319 | \$ 2,550 | \$ 21,288 | | |
| Category: 47 - CHARGES FOR SERVICE | | | | | | |
| 500 - Sanitation | \$ 4,967,520 | \$ 5,512,318 | \$ 118,761 | \$ - | | Residual collections from FY 2019 |
| 505 - Animal Control | \$ 106,485 | \$ 73,670 | \$ 72,691 | \$ 118,000 | | |
| 510 - Community Development | \$ 3,483 | \$ 4,786 | \$ 4,672 | \$ 5,000 | | |
| 515 - Public Works | \$ 41,490 | \$ 9,166 | \$ 7,848 | \$ 13,000 | | |
| 525 - Abatements | \$ 36,936 | \$ 20,904 | \$ 40,412 | \$ 66,000 | | |
| 530 - Public Safety | \$ 169,036 | \$ 199,018 | \$ 180,305 | \$ 259,460 | | |
| 535 - Facilities | \$ 141,488 | \$ 147,538 | \$ 93,484 | \$ 125,000 | | |
| 540 - Programs | \$ 96,230 | \$ 92,315 | \$ 77,882 | \$ 110,500 | | |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------------------------|
| 545 - Other | \$ 35,951 | \$ 84,424 | \$ 135,361 | \$ 68,450 | |
| Total Category: 47 - CHARGES FOR SERVICE: | \$ 5,598,620 | \$ 6,144,140 | \$ 731,416 | \$ 765,410 | 95.6% |
| Category: 50 - FINES AND FORFEITURES | | | | | |
| 555 - Vehicle | \$ 68,186 | \$ 48,453 | \$ 57,012 | \$ 111,780 | |
| 557 - Other | \$ 1,841 | \$ 19,051 | \$ 25,160 | \$ 22,070 | |
| Total Category: 50 - FINES AND FORFEITURES: | \$ 70,027 | \$ 67,504 | \$ 82,172 | \$ 133,850 | 61.4% |
| Category: 53 - COST RECOVERY | | | | | |
| 465 - State | \$ - | \$ 8,139 | \$ 24,854 | \$ - | |
| 565 - Other Income | \$ 245,561 | \$ 376,492 | \$ 384,055 | \$ - | |
| Total Category: 53 - COST RECOVERY: | \$ 245,561 | \$ 384,631 | \$ 408,909 | \$ - | |
| Category: 54 - MISCELLANEOUS REVENUES | | | | | |
| 560 - Investment Earnings | \$ (126,999) | \$ 484 | \$ 76,675 | \$ 1,000 | |
| 565 - Other Income | \$ 24,637 | \$ 14,752 | \$ 156,415 | \$ 146,500 | |
| Total Category: 54 - MISCELLANEOUS REVENUES: | \$ (102,362) | \$ 15,237 | \$ 233,090 | \$ 147,500 | 158.0% |
| Category: 58 - OTHER FINANCING SOURCES | | | | | |
| 595 - Sale of Assets | \$ - | \$ 16,649 | \$ 26,203 | \$ 5,000 | |
| 599 - Other | \$ - | \$ 7,500 | \$ - | \$ - | |
| Total Category: 58 - OTHER FINANCING SOURCES: | \$ - | \$ 24,149 | \$ 26,203 | \$ 5,000 | |
| Category: 90 - TRANSFERS | | | | | |
| 900 - Transfers | \$ (21,611) | \$ 129,892 | \$ 1,302,712 | \$ 6,121,237 | |
| Total Category: 90 - TRANSFERS: | \$ (21,611) | \$ 129,892 | \$ 1,302,712 | \$ 6,121,237 | 21.3% budgeted transfers will be made |

Total Revenue: \$ 18,135,331 \$ 21,319,010 \$ 23,415,778 \$ 37,914,436 61.8% On an overall basis revenues are tracking close to budget/ property taxes are higher than budgeted, while sales tax and development related fees are expected to be under budget

Expense

| | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|---|
| Category: 60 - PERSONNEL SERVICES | | | | | |
| 600 - SALARIES AND WAGES | \$ 7,075,083 | \$ 8,134,337 | \$ 8,834,785 | \$ 12,724,112 | |
| 610 - BENEFITS | \$ 3,150,182 | \$ 3,873,325 | \$ 4,559,596 | \$ 6,559,431 | |
| 615 - OTHER | \$ 318,719 | \$ 550,300 | \$ 628,489 | \$ 469,089 | |
| Total Category: 60 - PERSONNEL SERVICES: | \$ 10,543,984 | \$ 12,557,962 | \$ 14,022,870 | \$ 19,752,632 | 71.0% tracking below budget/ savings expected |
| Category: 65 - OPERATING COSTS | | | | | |
| 650 - UTILITIES | \$ 1,069,752 | \$ 1,244,653 | \$ 1,235,965 | \$ 2,014,300 | |
| 655 - ADMINISTRATIVE | \$ 264,862 | \$ 270,188 | \$ 307,690 | \$ 370,237 | |
| 660 - FLEET COSTS | \$ 293,661 | \$ 245,081 | \$ 267,155 | \$ 364,062 | |
| 665 - PROGRAM COSTS | \$ 386,204 | \$ 388,732 | \$ 469,723 | \$ 493,200 | |
| 670 - REPAIRS AND MAINTENANCE | \$ 254,941 | \$ 222,454 | \$ 255,621 | \$ 538,039 | |
| 675 - SUPPLIES | \$ 219,552 | \$ 245,183 | \$ 233,019 | \$ 524,183 | |
| 680 - SPECIAL SERVICES | \$ 4,292,969 | \$ 5,390,518 | \$ 582,309 | \$ 1,061,000 | |
| 690 - CONTRACTUAL SERVICES | \$ 2,454,614 | \$ 3,059,589 | \$ 2,729,303 | \$ 6,529,503 | |
| 697 - ADMIN OVERHEAD | \$ (525,000) | \$ (534,000) | \$ (375,000) | \$ (750,000) | |
| 699 - OTHER | \$ 796,916 | \$ 962,921 | \$ 1,188,813 | \$ 1,347,311 | |
| Total Category: 65 - OPERATING COSTS: | \$ 9,508,471 | \$ 11,495,318 | \$ 6,894,598 | \$ 12,491,835 | 55.2% tracking well below budget/ operating expenses are higher in the last two months of the fiscal year/ still expected to produce savings. |
| Category: 70 - CAPITAL IMPROVEMENTS | | | | | |
| 700 - EQUIPMENT | \$ 75,224 | \$ 166,187 | \$ 40,142 | \$ 110,950 | |

| | | | | | |
|---|-----------------------|-----------------------|----------------------|----------------------|--|
| 703 - FURNITURE | \$ 18,610 | \$ - | \$ 7,612 | \$ 6,038 | |
| 705 - VEHICLE | \$ 426,135 | \$ 79,236 | \$ 239,251 | \$ 351,020 | |
| 710 - STRUCTURE | \$ - | \$ - | \$ - | \$ - | |
| 750 - OTHER | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 70 - CAPITAL IMPROVEMENTS: | \$ 519,970 | \$ 245,423 | \$ 287,005 | \$ 468,009 | 61.3% |
| Category: 77 - CONTINGENCY | | | | | |
| 770 - CONTINGENCY | \$ - | \$ - | \$ - | \$ 47,961 | |
| Total Category: 77 - CONTINGENCY: | \$ - | \$ - | \$ - | \$ 47,961 | |
| Category: 78 - CAPITAL OUTLAY | | | | | |
| 780 - CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 78 - CAPITAL OUTLAY: | \$ - | \$ - | \$ - | \$ - | |
| Category: 80 - DEBT SERVICE | | | | | |
| 800 - Debt Service | \$ - | \$ - | \$ - | \$ - | |
| Total Category: 80 - DEBT SERVICE: | \$ - | \$ - | \$ - | \$ - | |
| Category: 90 - TRANSFERS | | | | | |
| 900 - Transfers | \$ - | \$ 18,985 | \$ 5,528 | \$ 154,000 | |
| Total Category: 90 - TRANSFERS: | \$ - | \$ 18,985 | \$ 5,528 | \$ 154,000 | 3.6% |
| Total Expense: | \$ 20,572,425 | \$ 24,317,688 | \$ 21,210,000 | \$ 32,914,436 | 64.4% Total expenses are tracking below budget and are expected to end the year under budget |
| Total Fund: 100 - GENERAL FUND: | \$ (2,437,095) | \$ (2,998,678) | \$ 2,205,778 | \$ 5,000,000 | |
| Report Total: | \$ (2,437,095) | \$ (2,998,678) | \$ 2,205,778 | \$ 5,000,000 | |

Overall Analysis - The General Fund is tracking to have a surplus (revenues exceeding expenses) of \$5.7 to \$6.7 million. This is due largely to the one-time \$5 million solid waste retention receipt and augmented by expenses being less than budget. Excluding the one-time revenue, other revenues are expected to track close to budget overall.