



City of Beaumont, CA

# Budget Comparison Report

## General Fund Budget to Actual through Feb 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	
<b>Fund: 100 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>Category: 40 - TAXES</b>						
400 - Real Property Taxes	\$ 3,129,181	\$ 3,147,077	\$ 3,609,196	\$ 6,174,605	\$ 6,150,000	
403 - Personal Property Taxes	\$ -	\$ 254,416	\$ 210,630	\$ 267,137	\$ 285,000	
406 - Franchise Fees	\$ 246,119	\$ 6,870,475	\$ 1,890,338	\$ 3,019,846	\$ 3,100,000	
409 - Sales Taxes	\$ 2,844,795	\$ 3,020,075	\$ 3,153,023	\$ 5,725,048	\$ 6,450,000	February payment not yet posted, tracking above last year despite this/ final cleanup at year end expected to be less than last year
420 - Other Taxes	\$ 3,420,488	\$ 3,661,673	\$ 1,172,016	\$ 7,133,745	\$ 7,540,000	Motor Vehicle in Lieu coming in higher/ received but not yet posted for February
<b>Total Category: 40 - TAXES:</b>	<b>\$ 9,640,583</b>	<b>\$ 16,953,717</b>	<b>\$ 10,035,203</b>	<b>\$ 22,320,381</b>	<b>\$ 23,525,000</b>	
<b>Category: 41 - LICENSES</b>						
430 - Business Licenses	\$ 92,140	\$ 147,133	\$ 215,981	\$ 325,000	\$ 335,000	
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 92,140</b>	<b>\$ 147,133</b>	<b>\$ 215,981</b>	<b>\$ 325,000</b>	<b>\$ 335,000</b>	
<b>Category: 42 - PERMITS</b>						
450 - Building Permits	\$ 3,181,058	\$ 1,554,648	\$ 1,049,260	\$ 2,200,000	\$ 1,770,000	
453 - Inspections	\$ 212,274	\$ 127,672	\$ 197,076	\$ 210,000	\$ 315,000	
456 - Other Permits	\$ 429,297	\$ 281,008	\$ 330,842	\$ 417,500	\$ 435,000	
515 - Public Works	\$ 263	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 3,822,892</b>	<b>\$ 1,963,328</b>	<b>\$ 1,577,177</b>	<b>\$ 2,827,500</b>	<b>\$ 2,520,000</b>	
<b>Category: 45 - INTERGOVERNMENTAL</b>						
465 - State	\$ 20,062	\$ -	\$ -	\$ -	\$ -	
470 - Local	\$ 9,257	\$ 2,550	\$ -	\$ -	\$ -	
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 29,319</b>	<b>\$ 2,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 47 - CHARGES FOR SERVICE</b>						
500 - Sanitation	\$ 4,524,387	\$ 112,615	\$ 115,403	\$ -	\$ -	
505 - Animal Control	\$ 65,859	\$ 70,360	\$ 55,175	\$ 119,450	\$ 80,000	
510 - Community Development	\$ 4,304	\$ 4,386	\$ 3,666	\$ 5,500	\$ 5,500	
515 - Public Works	\$ 8,887	\$ 7,379	\$ 48,958	\$ 7,900	\$ 74,000	
525 - Abatements	\$ 20,704	\$ 39,612	\$ 40,521	\$ 54,500	\$ 65,000	
530 - Public Safety	\$ 149,261	\$ 158,753	\$ 138,957	\$ 537,850	\$ 445,000	

535 - Facilities	\$ 135,410	\$ 86,312	\$ 63,163	\$ 125,000	\$ 104,000
540 - Programs	\$ 85,433	\$ 75,282	\$ 500	\$ 20,000	\$ 5,000
545 - Other	\$ 73,933	\$ 32,335	\$ 76,411	\$ 148,200	\$ 129,000
<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	<b>\$ 5,068,177</b>	<b>\$ 587,035</b>	<b>\$ 542,755</b>	<b>\$ 1,018,400</b>	<b>\$ 907,500</b>

**Category: 50 - FINES AND FORFEITURES**

555 - Vehicle	\$ 46,818	\$ 47,461	\$ 35,152	\$ 70,000	\$ 65,000
557 - Other	\$ 13,872	\$ 25,321	\$ 33,356	\$ 45,000	\$ 49,000
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 60,690</b>	<b>\$ 72,782</b>	<b>\$ 68,508</b>	<b>\$ 115,000</b>	<b>\$ 114,000</b>

**Category: 53 - COST RECOVERY**

465 - State	\$ 8,139	\$ 24,854	\$ -	\$ 25,000	\$ 25,000
565 - Other Income	\$ 329,068	\$ 369,810	\$ 1,331	\$ 334,000	\$ 285,000
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ 337,207</b>	<b>\$ 394,664</b>	<b>\$ 1,331</b>	<b>\$ 359,000</b>	<b>\$ 310,000</b>

**Category: 54 - MISCELLANEOUS REVENUES**

560 - Investment Earnings	\$ 484	\$ 76,555	\$ 29,141	\$ 170,000	\$ 210,000	LAIF returns continue to be low as highly dependent on short term interest rates/ 2nd quarter allocation yet to be made
565 - Other Income	\$ 12,461	\$ 151,848	\$ 441,142	\$ 154,500	\$ 482,000	
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ 12,946</b>	<b>\$ 228,403</b>	<b>\$ 470,282</b>	<b>\$ 324,500</b>	<b>\$ 692,000</b>	

**Category: 58 - OTHER FINANCING SOURCES**

595 - Sale of Assets	\$ 16,649	\$ 13,417	\$ -	\$ 15,000	
599 - Other	\$ 7,500	\$ -	\$ -	\$ -	
<b>Total Category: 58 - OTHER FINANCING SOURCES:</b>	<b>\$ 24,149</b>	<b>\$ 13,417</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>

**Category: 90 - TRANSFERS**

900 - Transfers	\$ (190,108)	\$ 1,408,140	\$ 3,945,159	\$ 8,549,581	\$ 8,500,000	All transfers expected to be completed
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ (190,108)</b>	<b>\$ 1,408,140</b>	<b>\$ 3,945,159</b>	<b>\$ 8,549,581</b>	<b>\$ 8,500,000</b>	

**Total Revenue: \$ 18,897,996 \$ 21,771,168 \$ 16,856,395 \$ 35,854,362 \$ 36,903,500**

**Expense**

**Category: 60 - PERSONNEL SERVICES**

600 - SALARIES AND WAGES	\$ 6,857,749	\$ 7,743,412	\$ 7,557,932	\$ 13,179,560	\$ 12,600,000	16 of 26 pay periods reported
610 - BENEFITS	\$ 3,282,987	\$ 4,488,962	\$ 3,646,362	\$ 6,073,295	\$ 5,900,000	
615 - OTHER	\$ 464,582	\$ 584,156	\$ 374,408	\$ 478,509	\$ 590,000	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 10,605,319</b>	<b>\$ 12,816,530</b>	<b>\$ 11,578,702</b>	<b>\$ 19,731,364</b>	<b>\$ 19,090,000</b>	

**Category: 65 - OPERATING COSTS**

650 - UTILITIES	\$ 1,174,305	\$ 1,123,660	\$ 1,134,995	\$ 1,548,533	\$ 1,740,000	pace of spending picking up, expected to continue over the remainder of the fiscal year
655 - ADMINISTRATIVE	\$ 234,495	\$ 272,016	\$ 277,233	\$ 354,623	\$ 397,000	
660 - FLEET COSTS	\$ 215,737	\$ 266,687	\$ 236,425	\$ 369,669	\$ 405,000	
665 - PROGRAM COSTS	\$ 365,615	\$ 468,479	\$ 465,214	\$ 741,619	\$ 705,000	
670 - REPAIRS AND MAINTENANCE	\$ 217,366	\$ 241,545	\$ 442,404	\$ 820,510	\$ 775,000	
675 - SUPPLIES	\$ 209,108	\$ 184,658	\$ 138,362	\$ 541,570	\$ 315,000	
680 - SPECIAL SERVICES	\$ 4,095,513	\$ 491,902	\$ 144,690	\$ 612,000	\$ 385,000	
690 - CONTRACTUAL SERVICES	\$ 1,968,691	\$ 2,723,122	\$ 2,853,340	\$ 7,325,058	\$ 6,550,000	
697 - ADMIN OVERHEAD	\$ (356,000)	\$ (375,000)	\$ -	\$ -	\$ -	
699 - OTHER	\$ 956,808	\$ 1,184,719	\$ 1,565,498	\$ 1,538,766	\$ 1,585,000	

<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$ 9,081,638</b>	<b>\$ 6,581,788</b>	<b>\$ 7,258,161</b>	<b>\$ 13,852,348</b>	<b>\$ 12,857,000</b>	
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>						
700 - EQUIPMENT	\$ 166,187	\$ 36,415	\$ 52,482	\$ 180,000	\$ 175,000	
703 - FURNITURE	\$ -	\$ 6,466	\$ -	\$ -	\$ -	
705 - VEHICLE	\$ 71,593	\$ 215,690	\$ 291,871	\$ 273,816	\$ 315,000	
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ 237,781</b>	<b>\$ 258,571</b>	<b>\$ 344,353</b>	<b>\$ 453,816</b>	<b>\$ 490,000</b>	
<b>Category: 77 - CONTINGENCY</b>						
770 - CONTINGENCY	\$ -	\$ -	\$ 23,274	\$ 150,001	\$ 75,000	
<b>Total Category: 77 - CONTINGENCY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,274</b>	<b>\$ 150,001</b>	<b>\$ 75,000</b>	
<b>Category: 90 - TRANSFERS</b>						
900 - Transfers	\$ 18,985	\$ 5,528	\$ 8,227	\$ 31,000	\$ 270,000	Includes Covid costs not reimbursed by FEMA and Flood Mitigation prep costs
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ 18,985</b>	<b>\$ 5,528</b>	<b>\$ 8,227</b>	<b>\$ 31,000</b>	<b>\$ 270,000</b>	
<b>Total Expense:</b>	<b>\$ 19,943,722</b>	<b>\$ 19,662,417</b>	<b>\$ 19,212,716</b>	<b>\$ 34,218,529</b>	<b>\$ 32,782,000</b>	
<b>Total Fund: 100 - GENERAL FUND:</b>	<b>\$ (1,045,726)</b>	<b>\$ 2,108,751</b>	<b>\$ (2,356,321)</b>	<b>\$ 1,635,833</b>	<b>\$ 4,121,500</b>	

Analysis: The General Fund is tracking to have a surplus between \$3.6 and \$4.3 million at year end. Revenues are expected to exceed the budget by more than \$1 million and expenses in both personnel and operating costs are under budget.