



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	
Fund: 100 - GENERAL FUND						
Revenue						
Category: 40 - TAXES						
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/ budget adjustment approved by CC on 3/16 not yet reflected
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/ budget adjustment approved by CC on 3/16 not yet reflected
Total Category: 40 - TAXES:	\$ 9,640,583	\$ 16,953,717	\$ 10,035,203	\$ 22,320,381	\$ 23,525,000	
Category: 41 - LICENSES						
430 - Business Licenses	\$ 92,140	\$ 147,133	\$ 215,981	\$ 325,000	\$ 335,000	
Total Category: 41 - LICENSES:	\$ 92,140	\$ 147,133	\$ 215,981	\$ 325,000	\$ 335,000	
Category: 42 - PERMITS						
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	\$ -	\$ -	\$ -	\$ -	
Total Category: 42 - PERMITS:	\$ 3,822,892	\$ 1,963,328	\$ 1,577,177	\$ 2,827,500	\$ 2,520,000	
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	\$ 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
Total Category: 47 - CHARGES FOR SERVICE:	\$ 5,068,177	\$ 587,035	\$ 542,755	\$ 1,018,400	\$ 907,500

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
Total Category: 50 - FINES AND FORFEITURES:	\$ 60,690	\$ 72,782	\$ 68,508	\$ 115,000	\$ 114,000

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
Total Category: 53 - COST RECOVERY:	\$ 337,207	\$ 394,664	\$ 1,331	\$ 359,000	\$ 310,000

Category: 54 - MISCELLANEOUS REVENUES

560 - Investment Earnings	\$ 484	\$ 76,555	\$ 29,141	\$ 170,000	\$ 190,000	LAIF returns over budget / 2nd quarter allocation yet to be made
565 - Other Income	\$ 12,461	\$ 151,848	\$ 441,142	\$ 154,500	\$ 441,000	
Total Category: 54 - MISCELLANEOUS REVENUES:	\$ 12,946	\$ 228,403	\$ 470,282	\$ 324,500	\$ 631,000	

Category: 58 - OTHER FINANCING SOURCES

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

Category: 90 - TRANSFERS

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

Total Revenue: \$ 18,897,996 \$ 21,771,168 \$ 16,856,395 \$ 35,854,362 \$ 36,892,081

Expense

Category: 60 - PERSONNEL SERVICES

600 - SALARIES AND WAGES	\$ 6,857,749	\$ 7,743,412	\$ 7,557,932	\$ 13,179,560	\$ 12,495,000	16 of 26 pay periods reported/ positions filled mid year
610 - BENEFITS	\$ 3,282,987	\$ 4,488,962	\$ 3,646,362	\$ 6,073,295	\$ 5,685,000	
615 - OTHER	\$ 464,582	\$ 584,156	\$ 374,408	\$ 478,509	\$ 598,000	
Total Category: 60 - PERSONNEL SERVICES:	\$ 10,605,319	\$ 12,816,530	\$ 11,578,702	\$ 19,731,364	\$ 18,778,000	

Category: 65 - OPERATING COSTS

650 - UTILITIES	\$ 1,174,305	\$ 1,123,660	\$ 1,134,995	\$ 1,548,533	\$ 1,770,000
655 - ADMINISTRATIVE	\$ 234,495	\$ 272,016	\$ 277,233	\$ 354,623	\$ 415,000
660 - FLEET COSTS	\$ 215,737	\$ 266,687	\$ 236,425	\$ 369,669	\$ 379,000
665 - PROGRAM COSTS	\$ 365,615	\$ 468,479	\$ 465,214	\$ 741,619	\$ 749,000
670 - REPAIRS AND MAINTENANCE	\$ 217,366	\$ 241,545	\$ 442,404	\$ 820,510	\$ 765,000
675 - SUPPLIES	\$ 209,108	\$ 184,658	\$ 138,362	\$ 541,570	\$ 312,000
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	\$ 6,590,000	pace of spending picking up, expected to continue over the remainder of the fiscal year
697 - ADMIN OVERHEAD	\$ (356,000)	\$ (375,000)	\$ -	\$ -		
699 - OTHER	\$ 956,808	\$ 1,184,719	\$ 1,565,498	\$ 1,538,766	\$ 1,585,000	
Total Category: 65 - OPERATING COSTS:	\$ 9,081,638	\$ 6,581,788	\$ 7,258,161	\$ 13,852,348	\$ 12,950,000	
Category: 70 - CAPITAL IMPROVEMENTS						
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	\$ 325,000	This budget or actual does not reflect the increased budget or projected expenditures from actions taken by CC at the 3/16 meeting
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -		
Total Category: 70 - CAPITAL IMPROVEMENTS:	\$ 237,781	\$ 258,571	\$ 344,353	\$ 453,816	\$ 500,000	
Category: 77 - CONTINGENCY						
770 - CONTINGENCY	\$ -	\$ -	\$ 23,274	\$ 150,001	\$ 35,000	
Total Category: 77 - CONTINGENCY:	\$ -	\$ -	\$ 23,274	\$ 150,001	\$ 35,000	
Category: 90 - TRANSFERS						
900 - Transfers	\$ 18,985	\$ 5,528	\$ 8,227	\$ 31,000	\$ 270,000	Includes Covid costs not reimbursed by FEMA and Flood Mitigation prep costs
Total Category: 90 - TRANSFERS:	\$ 18,985	\$ 5,528	\$ 8,227	\$ 31,000	\$ 270,000	
Total Expense:	\$ 19,943,722	\$ 19,662,417	\$ 19,212,716	\$ 34,218,529	\$ 32,533,000	
Total Fund: 100 - GENERAL FUND:	\$ (1,045,726)	\$ 2,108,751	\$ (2,356,321)	\$ 1,635,833	\$ 4,359,081	

Analysis: The General Fund is tracking to have a surplus between \$4.0 and \$4.6 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.