



City of Beaumont, CA

# Budget Comparison Report

## FY 2021 General Fund Budget to Actual through Sept 2020

SubCategory	2018-2019 YTD Activity Through Per	2019-2020 YTD Activity Through Per	2020-2021 YTD Activity Through Per	FY 2021 Budget	<u>NOTES</u>
<b>Fund: 100 - GENERAL FUND</b>					
<b>Revenue</b>					
<b>Category: 40 - TAXES</b>					
400 - Real Property Taxes	\$ 221,334	\$ 72,127	\$ 59,338	\$ 5,874,605	Most property tax is collected in December and May/June
403 - Personal Property Taxes	\$ -	\$ -	\$ 11,526	\$ 267,137	
406 - Franchise Fees	\$ -	\$ 6,050,000	\$ 1,050,000	\$ 2,969,846	Two of four quarterly solid waste payments received/ FY 2020 included a \$5 million one-time receipt
409 - Sales Taxes	\$ 445,057	\$ 522,824	\$ 543,640	\$ 4,025,048	
420 - Other Taxes	\$ 282,325	\$ 276,937	\$ 302,026	\$ 7,083,745	Reflects one month of sales tax received
<b>Total Category: 40 - TAXES:</b>	<b>\$ 948,715</b>	<b>\$ 6,921,889</b>	<b>\$ 1,966,529</b>	<b>\$ 20,220,381</b>	
<b>Category: 41 - LICENSES</b>					
430 - Business Licenses	\$ 60,467	\$ 112,986	\$ 183,053	\$ 225,000	
<b>Total Category: 41 - LICENSES:</b>	<b>\$ 60,467</b>	<b>\$ 112,986</b>	<b>\$ 183,053</b>	<b>\$ 225,000</b>	
<b>Category: 42 - PERMITS</b>					
450 - Building Permits	\$ 1,172,116	\$ 481,383	\$ 316,623	\$ 2,200,000	
453 - Inspections	\$ 134,672	\$ 43,880	\$ 57,925	\$ 210,000	
456 - Other Permits	\$ 215,113	\$ 141,898	\$ 95,123	\$ 417,500	
515 - Public Works	\$ 52	\$ -	\$ -	\$ -	
<b>Total Category: 42 - PERMITS:</b>	<b>\$ 1,521,953</b>	<b>\$ 667,161</b>	<b>\$ 469,671</b>	<b>\$ 2,827,500</b>	
<b>Category: 45 - INTERGOVERNMENTAL</b>					
465 - State	\$ 11,730	\$ -	\$ -	\$ -	
470 - Local	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 45 - INTERGOVERNMENTAL:</b>	<b>\$ 11,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Category: 47 - CHARGES FOR SERVICE</b>					

500 - Sanitation	\$ 1,529,092	\$	112,615	\$	-	\$	-	Solid waste outsourced beginning in FY 2019/ residual revenues in FY 2020, but no revenues from this source in FY 2021
505 - Animal Control	\$ 17,511	\$	17,953	\$	17,174	\$	119,450	
510 - Community Development	\$ 1,180	\$	1,376	\$	1,066	\$	5,500	
515 - Public Works	\$ 4,868	\$	837	\$	39,412	\$	7,900	
525 - Abatements	\$ 1,732	\$	1,250	\$	2,299	\$	54,500	
530 - Public Safety	\$ 3,335	\$	34,719	\$	(19,283)	\$	537,850	Revenues from this source not yet posted
535 - Facilities	\$ 34,364	\$	34,294	\$	25,392	\$	125,000	
540 - Programs	\$ 44,130	\$	39,652	\$	-	\$	20,000	
545 - Other	\$ 32,573	\$	14,016	\$	3,826	\$	148,200	
<b>Total Category: 47 - CHARGES FOR SERVICE:</b>	<b>\$ 1,668,786</b>	<b>\$</b>	<b>256,711</b>	<b>\$</b>	<b>69,888</b>	<b>\$</b>	<b>1,018,400</b>	
<b>Category: 50 - FINES AND FORFEITURES</b>								
555 - Vehicle	\$ 7,859	\$	12,200	\$	6,357	\$	70,000	
557 - Other	\$ 118	\$	5,553	\$	4,781	\$	45,000	
<b>Total Category: 50 - FINES AND FORFEITURES:</b>	<b>\$ 7,976</b>	<b>\$</b>	<b>17,752</b>	<b>\$</b>	<b>11,139</b>	<b>\$</b>	<b>115,000</b>	
<b>Category: 53 - COST RECOVERY</b>								
465 - State	\$ 1,545	\$	4,077	\$	-	\$	25,000	
565 - Other Income	\$ 85,576	\$	(10,001)	\$	144,722	\$	334,000	
<b>Total Category: 53 - COST RECOVERY:</b>	<b>\$ 87,121</b>	<b>\$</b>	<b>(5,924)</b>	<b>\$</b>	<b>144,722</b>	<b>\$</b>	<b>359,000</b>	
<b>Total Category: 54 - MISCELLANEOUS REVENUES:</b>	<b>\$ 4,205</b>	<b>\$</b>	<b>(28,052)</b>	<b>\$</b>	<b>52,445</b>	<b>\$</b>	<b>339,500</b>	
<b>Category: 90 - TRANSFERS</b>	<b>\$ (510,108)</b>	<b>\$</b>	<b>580,656</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>8,549,581</b>	No transfers recorded to date/ transfers are expected to be close to budgeted target
<b>Total Revenue:</b>	<b>\$ 3,800,846</b>	<b>\$</b>	<b>8,523,179</b>	<b>\$</b>	<b>2,897,447</b>	<b>\$</b>	<b>33,654,362</b>	

**Expense**

<b>Category: 60 - PERSONNEL SERVICES</b>								
600 - SALARIES AND WAGES	\$ 2,639,006	\$	2,633,115	\$	2,647,664	\$	12,819,643	Tracking under budget
610 - BENEFITS	\$ 1,425,418	\$	2,230,331	\$	2,143,609	\$	5,984,148	PERS liability paid in lump sum during July for the entire fiscal year
615 - OTHER	\$ 117,864	\$	194,730	\$	147,253	\$	474,406	
<b>Total Category: 60 - PERSONNEL SERVICES:</b>	<b>\$ 4,182,288</b>	<b>\$</b>	<b>5,058,176</b>	<b>\$</b>	<b>4,938,526</b>	<b>\$</b>	<b>19,278,197</b>	
<b>Category: 65 - OPERATING COSTS</b>								
650 - UTILITIES	\$ 374,052	\$	405,655	\$	424,637	\$	1,548,533	
655 - ADMINISTRATIVE	\$ 75,952	\$	93,116	\$	93,603	\$	354,623	
660 - FLEET COSTS	\$ 64,443	\$	76,174	\$	57,124	\$	369,669	
665 - PROGRAM COSTS	\$ 327,025	\$	349,534	\$	88,770	\$	741,619	
670 - REPAIRS AND MAINTENANCE	\$ 81,634	\$	53,479	\$	107,160	\$	820,510	
675 - SUPPLIES	\$ 59,008	\$	45,281	\$	40,998	\$	541,570	
680 - SPECIAL SERVICES	\$ 1,613,943	\$	140,167	\$	9,595	\$	501,000	

690 - CONTRACTUAL SERVICES	\$ 942,660	\$ 697,875	\$ 621,612	\$ 7,325,058	
697 - ADMIN OVERHEAD	\$ (178,000)	\$ (187,500)	\$ -	\$ -	Overhead now part of transfers/ in revenues
699 - OTHER	\$ 886,662	\$ 1,126,864	\$ 1,465,376	\$ 1,538,766	
<b>Total Category: 65 - OPERATING COSTS:</b>	<b>\$ 4,247,378</b>	<b>\$ 2,800,646</b>	<b>\$ 2,908,875</b>	<b>\$ 13,741,348</b>	
<b>Category: 70 - CAPITAL IMPROVEMENTS</b>					
700 - EQUIPMENT	\$ 141,139	\$ 11,181	\$ 27,148	\$ 180,000	
703 - FURNITURE	\$ -	\$ 379	\$ -	\$ -	
705 - VEHICLE	\$ 19,449	\$ 107,947	\$ 51,299	\$ 273,816	
710 - STRUCTURE	\$ -	\$ -	\$ -	\$ -	
<b>Total Category: 70 - CAPITAL IMPROVEMENTS:</b>	<b>\$ 160,588</b>	<b>\$ 119,507</b>	<b>\$ 78,448</b>	<b>\$ 453,816</b>	
<b>Category: 77 - CONTINGENCY</b>					
770 - CONTINGENCY	\$ -	\$ -	\$ -	\$ 150,001	
<b>Total Category: 77 - CONTINGENCY:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,001</b>	
<b>Category: 90 - TRANSFERS</b>					
900 - Transfers	\$ -	\$ -	\$ -	\$ 31,000	
<b>Total Category: 90 - TRANSFERS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,000</b>	
<b>Total Expense:</b>	<b>\$ 8,590,254</b>	<b>\$ 7,978,328</b>	<b>\$ 6,930,567</b>	<b>\$ 33,654,362</b>	Expenses tracking below budget through first quarter of operations
<b>Total Fund: 100 - GENERAL FUND:</b>	<b>\$ (4,789,408)</b>	<b>\$ 544,851</b>	<b>\$ (4,019,788)</b>	<b>\$ -</b>	

#### Overall Analysis

The City is 3 months into FY 2021 and is tracking well with both revenues and expenditures. Tax revenues are likely to exceed the budget and expenditures are tracking under budget. Expenses remain below budget in part due to cost savings measures deployed in the final quarter of FY 2020 but which remain in effect. Tax revenues and business license are likely to exceed the budget by a significant amount while development revenues are lagging below budgeted targets.