



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
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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
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Total Fund: 100 - GENERAL FUND:	\$ (3,677,033)	\$ 649,812	\$ (2,048,641)	\$ 1,635,833	\$ 3,792,300	
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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.