



City of Beaumont

FY2022 Budget Book



Adopted Version

Last updated 03/29/22





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INTRODUCTION





City Manager's Message

Todd Parton, City Manager

Honorable Mayor and City Council

It is my pleasure to present the City of Beaumont's City-wide budget for Fiscal Year 2021-2022. It is a fully balanced budget that is based on the City Council's core principles of fiscal sustainability and community viability. It is also consistent with the official goals and objectives established by the City Council which pertain to the following core service areas:

- Public Safety,
- Quality of Life,
- Economic Development,
- Sustainable Community, and
- Intergovernmental/Interagency Relationships.

The City Council has continued to adopt balanced budgets without the use of reserves for ongoing expenditures. A balanced budget means that revenues either equal or exceed expenses. For Fiscal Year 2021-2022, City Council has adopted a budget that provides \$774,751 of surplus revenue, providing City Council with available resources to appropriate funds throughout the year.

Budget Overview

The City of Beaumont has continued to see both residential and commercial growth contributing to a 6.1% increase in General Fund revenues, mostly from property tax revenues, sales tax revenues and increases in development related revenues. Budgeted expenditures include added back service reductions that were taken in the prior fiscal year as a response to the COVID-19 pandemic. All services are back at pre-pandemic levels with the exception of the day care program and the City pool which was demolished as a part of the Stewart Park renovation project.

Aging infrastructure and continuing growth of pension unfunded liabilities present on-going challenges for the City. The City Council has taken steps to address long-term challenges in the budget with the creation of an internal service fund and earmarking \$2.5m of General Fund reserves to address the unfunded pension liability of the city. The budget includes the first year of contributions from departments to the internal service fund, which will allow the city to replace aging capital such as vehicles and IT equipment on a useful life schedule, and reducing potential high maintenance costs.

The COVID-19 pandemic brought new challenges to the City but resilient and dedicated staff were able to continue to provide quality services despite these challenges. On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law which will provide the City with \$7.3m for federally approved uses. The first tranche received allowed City Council to provide premium pay to City employees in Fiscal Year 2020-2021. The remaining ARPA funds are not yet included in the budget but will provide much needed wastewater infrastructure upgrades.

The City Council's continued dedication to public safety is highlighted in the budget with the addition of three new police officer positions and a PD trainee position, an upgrade of two police officers to corporals, and converting the Police Services Analyst to a Management Analyst. Quality of life and sustainable community goals are addressed within the budget by providing city service enhancement resources to the IT, Finance, Streets and Wastewater departments to meet the needs related to continued growth. Long-term planning will need to be continued to make sure city services can keep up with the increasing population. City Council has been dedicated to ensuring that city services meet the needs and standards that are set forth by the community by providing continuing on-going resources within the budget.

Capital Improvement Program

The City of Beaumont's Capital Improvement Program reflects the City's ongoing commitment to maintaining quality facilities for the current and future community. The budget provides resources for continued street improvements, traffic signal upgrades, playground shade structures, wastewater upgrades and facility maintenance projects.

Acknowledgement

City staff is a key component in delivering quality services to the community. They have worked tirelessly through unprecedeted times while showing continued dedication and a positive outlook.



I would like to thank the City Council for their leadership and continued commitment to the community, staff and surrounding communities of Beaumont. Working together, the City of Beaumont was able to keep our community safe, provide critical services and support our business community. Thanks to the efforts provided, Beaumont will continue to be a vibrant community that offers a high quality of life making it a great place to live, work and explore.

Sincerely,

Todd Parton
City Manager



History of City



“Beaumont is a vibrant city whose charm is exceeded only by the remarkable people who call it home. While times have changed, the friendliness and hospitality that recall a simpler era have not. In Beaumont, residents enjoy a way of life that includes not only the charming characteristics of a small town but all the amenities of a dynamic suburban environment.”

A City Elevated

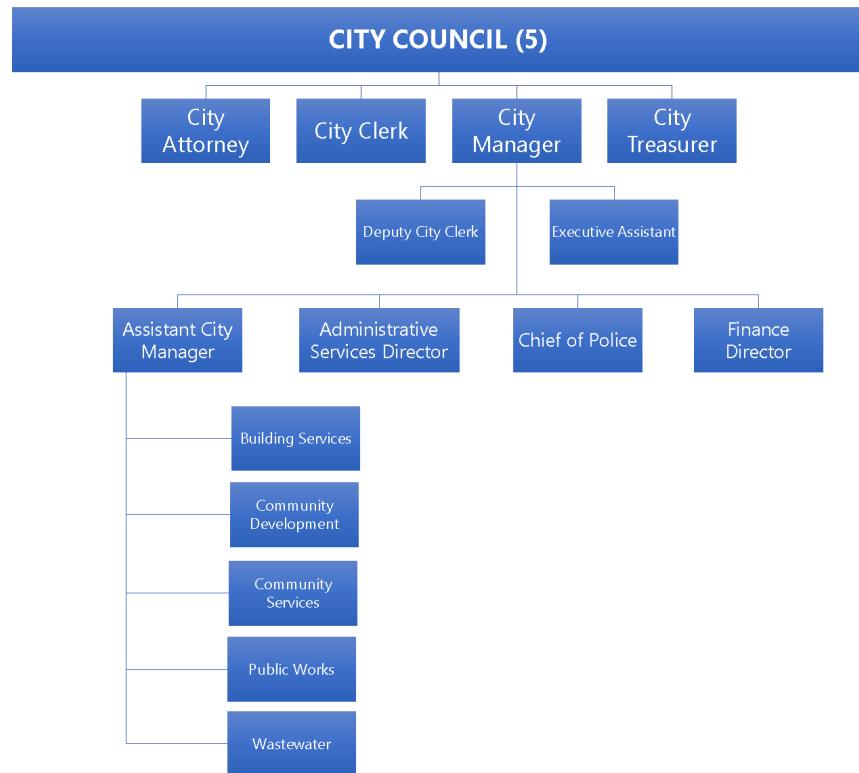
Beaumont has a rich history and is nestled at the foothills of the San Bernardino National Forest. Originally settled in the mid-1800s as a stop along the Southern Pacific Railroad, people drawn to the beautiful mountain views, crisp air and abundance of apple orchards remained in the area and the City of Beaumont was incorporated on November 18, 1912.

Beaumont's continued growth can be attributed to its desirable location and its reputation as an affordable community that offers a high quality of life. Local officials, supported by engaged community members, have worked tirelessly to prepare for a sustainable future and a vibrant community. Exceptional public services that are provided for the community include community-oriented public safety, an excellent school system, and 16 scenic parks and recreation areas, ensuring that Beaumont is a great place to live, work and explore.



Organization Chart

The City of Beaumont was incorporated on November 18, 1912. It is a "general law" city governed by a City Council/City Manager form of government. Within the City of Beaumont are multiple special districts that are separate from the city and have their own governing boards.



Population Overview



TOTAL POPULATION

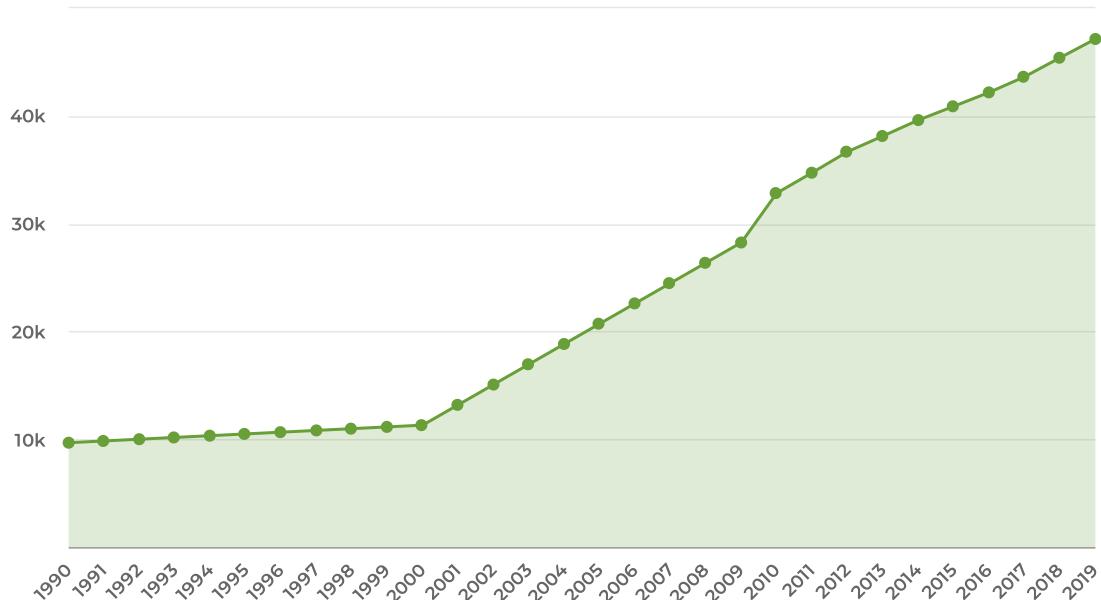
47,144

▲ 3.8%
vs. 2018

GROWTH RANK

15 out of **483**

Municipalities in California



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



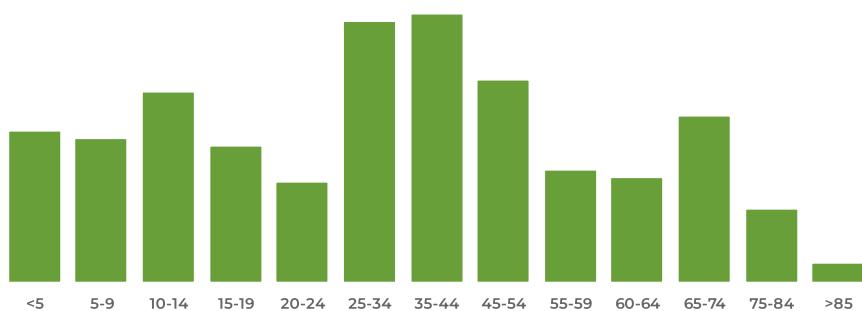
DAYTIME POPULATION

37,013

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

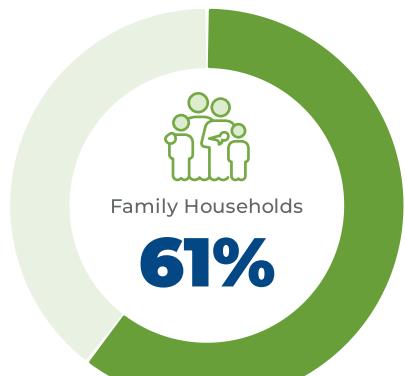


Household Analysis

TOTAL HOUSEHOLDS

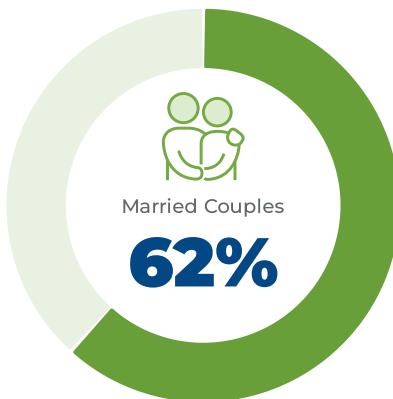
13,886

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 21%

higher than state average



▲ 24%

higher than state average



▲ 23%

higher than state average



▼ 23%

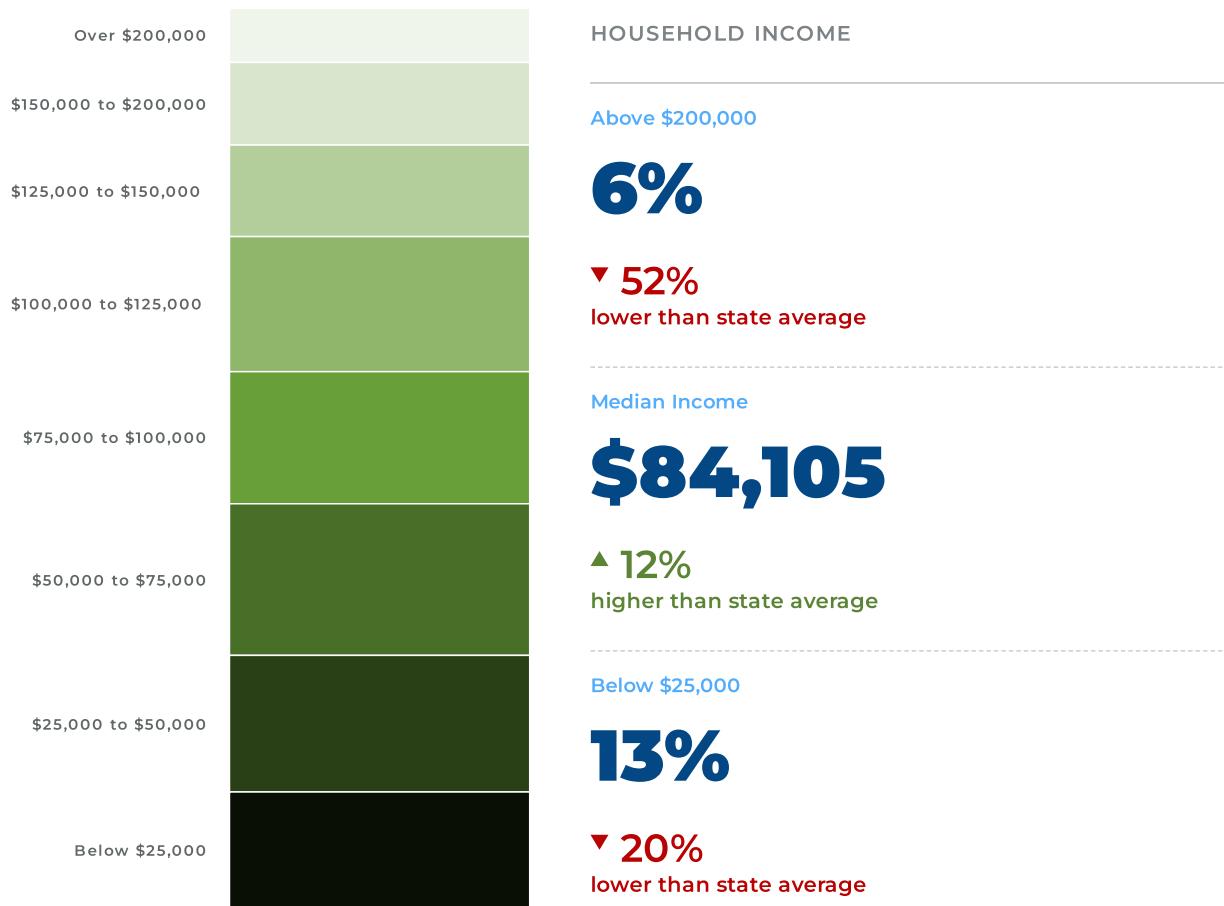
lower than state average

* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

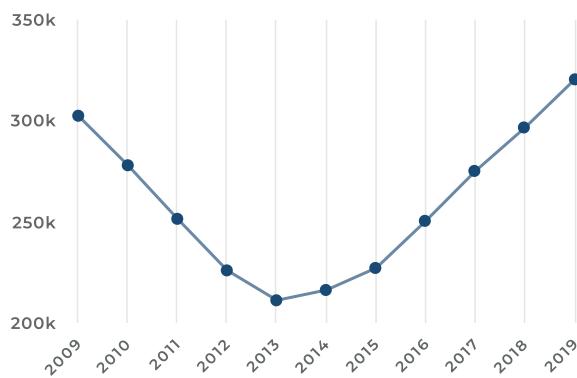


Housing Overview



2019 MEDIAN HOME VALUE

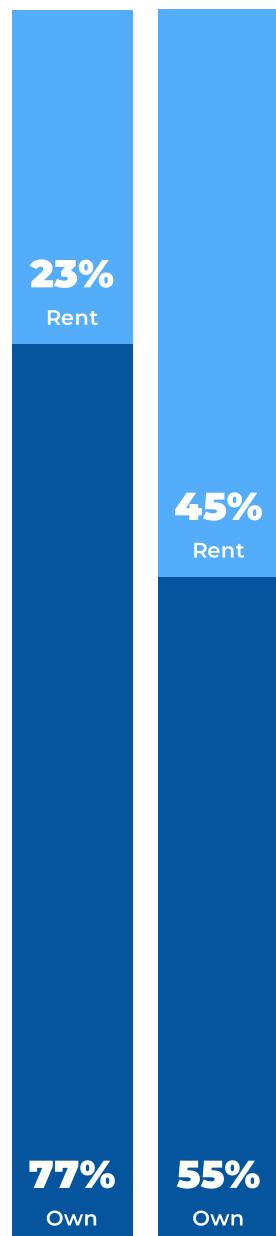
\$320,500



* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Beaumont State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Fund Structure

The accounting records of the City are organized on the basis of funds. Each fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City uses separate funds to account for its operations and the various funding sources that support operations. These are divided into three large categories.

Operating Funds

This included the General Fund, Wastewater Fund and Transit Fund. These funds are used to budget for the direct City operations provided. There are both direct revenues and operating expenses that are managed within these funds.

Special Revenue Funds

These funds are used to receive and track funds received for specific purposes. There are minimal direct expenses from these funds. Instead, these funds are generally transferred to the operating funds, capital improvement and capital maintenance projects or to make debt service payments.

Capital Project Funds

These funds are used to receive and track funds received from a variety of sources that are used to directly support the City's infrastructure and capital improvement projects. Since the funds are used for specific purposes and are often restricted in the type of use, they are separated into several different funds. These funds are transferred to provide funding for the various capital improvement initiatives of the City.

Major Funds

The audited financial statements of the City aggregate funds by fund type for reporting purposes. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that the fund is particularly important to financial statement users. The major funds of the City are:

- General Fund - This fund accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Beaumont, these services include general government, public safety, public works, community development and community services.
- Community Facilities Districts (CFD) Special Revenue Fund - This fund is used to account for bond and annual tax assessment proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the fund accounts for services and administration assessment received annually.
- Development Impact Fees (DIF) Special Revenue Fund - This fund is used to account for the receipt and expenditure of mitigation fees on specified capital projects.
- Community Facilities Districts (CFD) Capital Projects Fund - This fund is used to account for bond and annual tax assessment proceeds to be used for the construction and implementation of off-site infrastructure improvements. In addition, the fund accounts for services and administration assessments received annually.



- General Capital Projects Fund - This fund is used to account for financial resources to be used for acquisition, construction and improvement of the city's major capital facilities.
- Beaumont Financing Authority/Beaumont Public Improvement Authority Debt Service Funds - These funds are authorized to borrow money for the purpose of financing the acquisition of bonds, notes and other obligations of, or for the purpose of making loans to the City and/or to refinance outstanding obligations of the City.



Basis of Budgeting

The annual budget is the primary mechanism for the implementation of City Council policies and the achievement of their goals and objectives. The budget is a policy document, an operations guide, a financial plan and a communications device. It is the single most important means of setting spending policies and priorities of the City. It constitutes approval by the City Council of service levels and operating programs and provides resources to finance them. Expenditures must be kept within total appropriations for all Accounting Funds.

All Accounting Funds are included in the annual budget and all revenues and other financing sources are appropriated by the City Council each fiscal year in the annual budget. All Accounting Funds included in the City's annual audited financial statements are reviewed by the City's independent certified public accountants. The accounting basis in the City's annual budget is the same as the accounting basis used by the City's annual audited financial statements.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and a modified accrual basis of accounting. Proprietary (Enterprise) funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Fiduciary Funds use the flow of "economic resources" measurement focus and the accrual basis of accounting. Annual operating budgets in the General Fund and Enterprise Funds are carefully reviewed to insure that budget appropriations are conservative because the City feels government units function more efficiently under conservative budgets than where excess funds are made available.



Financial Policies

The budget document allocates city resources such as personnel, materials and equipment in tangible ways to achieve the City Council's goals. It is prudent, therefore, for the City to have in place adopted financial policies to guide the City Manager and City Council through the budget decision-making process. These policies are:

General Accounting Policy

Development and administration of carefully designed accounting systems is vital to the role of the Finance Department. An organization depends upon these systems for the allocation of its resources and measurement of its financial health. Professional financial systems also allow Beaumont to fulfill its fiduciary responsibility to its citizens and taxpayers.

The City's policy is to develop and administer accounting systems in accordance with generally accepted accounting principles (GAAP) and policies promulgated by the Governmental Accounting Standards Board (GASB) and in compliance with state law.

Cash Management Policy

As a general law city, the City has limited authority in the deposit and investment of surplus monies. This authority is set forth in Government Code sections 53600, et seq.; 53635. The City invests all cash assets other than those needed for immediate operations in accordance with state law. The City has an investment policy which is revised and reviewed by the City Council at least once each year.

The term "Cash Management" as used in this policy includes city activities such as:

1. Establishing and maintaining bank accounts.
2. Negotiating bank services and costs in compliance with the California Government Code.
3. Controlling cash receipts.
4. Funding cash disbursements.
5. Safekeeping cash and investments.
6. Investing cash not required for immediate needs.
7. Establishing and maintaining internal controls relative to cash assets.

Capital Asset Policy

To establish procedures to ensure the proper safeguarding, handling, and reporting of the City-wide capital assets.

The City will maintain a capital asset management system that will meet external financial reporting requirements and the needs of the City in line with these policies.

Capital assets are recorded as expenditures in governmental funds at the time the assets are received and the liability is incurred. These assets will be capitalized at cost in the government wide financial statements in compliance with GASB 34.

Financial Management Policy

The City of Beaumont is accountable to the community for the use of public dollars. Municipal resources will be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs. Financial management policies serve as the blueprint to achieve the fiscal stability and accountability required to meet the City's goals and objectives.



Financial policy goals include:

1. Guide City Council and City Management decisions that have significant impact.
2. Support the planning for financial sustainability and long-term needs.
3. Maintain and protect city assets and infrastructure.
4. Set forth operating principles that minimize the financial risk of providing City services.
5. Optimize the efficiency and effectiveness of services to reduce costs and improve service quality.
6. Employ balanced and fair revenue policies that provide adequate funding for desired programs.
7. Promote sound financial management by providing accurate and timely information on the City's financial condition to the City Council and community.
8. Maintain and enhance the City's credit ratings and prevent default on any municipal financial obligations.
9. Ensure legal and ethical use of financial resources consistent with Council policy through an effective system of internal controls.
10. Promote cooperation and coordination within the City, and other governments and with the private sector in the financing and delivery of services.
11. Provide the appropriate level of accountability in the use of public resources.

Budget goals include:

1. Make prudent use of public resources.
2. Include financial forecast information for resources, uses and ending fund balances to ensure that the City is planning adequately for current and future needs.
3. Provide adequate opportunity for City Council review and deliberations.
4. Provide information on accomplishments and service levels vis-a-vis community needs.
5. Comply with City Code, State of California Local Budget Law, bond covenants and other promulgations.

Capital Improvement Policy

Capital Improvement policies ensure that limited capital improvement funds are expended efficiently, effectively and provide the maximum public benefit. The Capital Improvement Plan (CIP) outlines a schedule of public service expenditures. The CIP does not address all of the capital expenditures for the City, but provides for large, physical improvements which are permanent, including the basic facilities, services and installations needed for the functioning of the community. These include utilities, municipal facilities and other miscellaneous projects. A capital improvement project is an investment of public and/or private funds of at least \$25,000.



Budget Process and Timeline

The City of Beaumont's fiscal year begins each July 1 and concludes on June 30. Budgetary procedures for the City have been established by the City Council, which require the legal adoption of a budget for all Accounting Funds. The budget process begins by January each year when the timeline is presented to the Council. Once the timeline is established, the Budget Team and City Manager meet to discuss the process and a budget kickoff meeting is scheduled. The city's management team and budget contributors are expected at the kickoff meeting. At that time, they are informed of the timeline and process and are able to present questions or suggestions. After the kickoff meeting, the budget preparation begins. The following are the administrative procedures followed by the City in its budgetary preparation process:

1. Department heads meet with employees and prepare proposed operating and capital budgets. These budgets should follow department goals and performance standards for the coming fiscal year based on guidance provided by the Finance Director, City Manager and City Council. The department heads submit these proposed budgets to Finance, who then prepare for a meeting with the City Manager. The Budget Team and City Manager then meet with each department to review the submittals.
2. By May, a proposed operating and capital budget is prepared and submitted for the City Council for all Governmental, Proprietary, Fiduciary Funds and other accounting funds for the subsequent fiscal year. The budget documents illustrate proposed financing sources along with the proposed operating and capital budget expenditures.
3. The Finance and Audit Committee and the City Council hold one or more public budget work meetings to review the proposed annual budget.





BUDGET OVERVIEW



City Council Goals

The City Council has reviewed and affirmed its goals, which are provided below. These goals provide guidance for strategic decisions that are reflected in the adopted budget. The City Council reviews these goals annually as part of the budgeting process. By adhering to these goals, the City Council and City staff ensure that Beaumont's limited resources are deployed strategically to meet community priorities.

Public Safety



Ensure that Beaumont maintains its reputation as a safe community and evolves to meet the needs of Beaumont's residential and commercial growth.

Quality of Life



Enhance and maintain Beaumont's natural beauty and offer parks and recreation services that addresses the needs for every citizen.

Community Services



Provide core services to the community that ensure Beaumont remains a desirable place to live, work and play.

Sustainable Community



Ensure that city resources are maximized and deployed in a manner that meets Beaumont's long term needs.

Intergovernmental/Interagency Relationships



Work with local agencies to achieve common goals and leverage area resources.

Economic Development





Create an economically balanced community
to achieve fiscal sustainability.



Short-term Factors

While the impact of the COVID-19 emergency has been minimal on the City's revenue, the full impacts still have yet to be seen. The delta variant has been causing increased case rates and hospitalizations. Supply chain disruptions continue to be a concern with supply shortages in almost every category of business. Inflation pressures are rising and demand remains constant. Also, the city is currently completing a compensation study and the outcome of this study is unknown. With these factors in mind, the City's budget held additional reserves to be appropriated at a later date to address these concerns. Revenues in the General Fund were budgeted at \$39,452,812 while expenditures were budgeted at \$38,678,061, leaving \$774,751 available for Council appropriation as needed throughout the year.

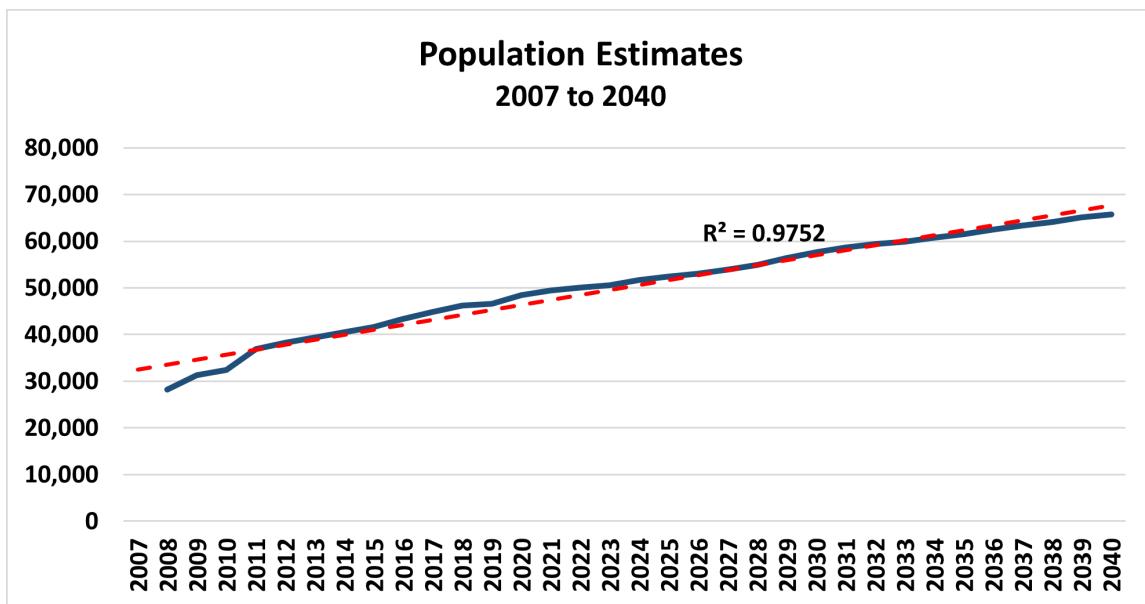
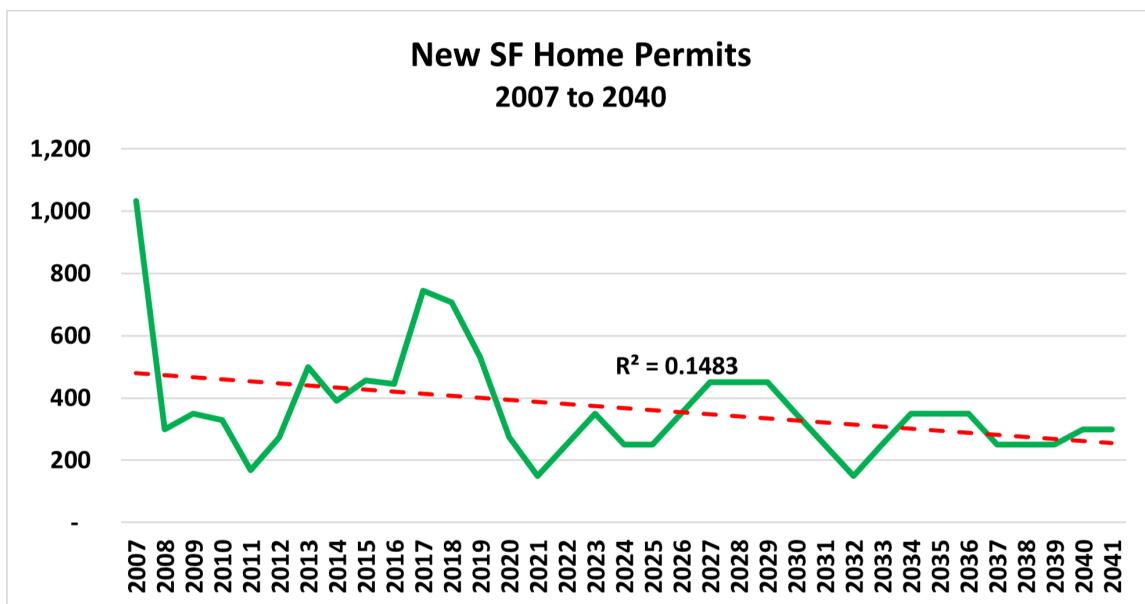
FY 2021-2022 GENERAL FUND

REVENUE	\$39,452,812
EXPENSE	\$38,678,061
AVAILABLE FOR APPROPRIATIONS	\$774,751



Assumptions

Key core assumptions are critical when developing budgets. The assumptions used in the budgeting process include housing permit forecasts, population growth forecasts, and long-term financial forecasts. The models below are used to see future trends and apply them to the budget by using professional judgement and other outside information. Outside information includes developer estimates on permits to be pulled, state estimates on tax revenues and economic data forecasts.



Long-Term Finance Forecast Models

Two long-term financial forecast models were created. The recession with maintenance costs model projects a recession within the ten-year forecast. The highlighted red three-years represent the years with fiscal impact due to a recession. The model also takes into account the fiscal impact of the newly added Internal Service Fund. The no-growth model does not include a recessionary period but does include annual contributions to the newly created Internal Service Fund. Both models incorporate staffing for a new fire station beginning in FY2023.



Recession with Maintenance Costs

City of Beaumont				Sales Tax 2 year avg		\$ 432,093.50	0.085912794	4.3%									
		General Fund Long Term Financial Forecast - RECESSION MODEL		Prop Tax 2 year avg	\$ 455,262.50	0.08756567	4.4%										
FY 2021 through FY 2030																	
Updated October 8, 2020																	
Forecasted Years																	
				FY 2020 Actual - see notes at bottom		FY 2021 (Estimate) - see bottom for notes		FY 2022		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue																	
Taxes																	
Sales Tax	\$ 5,029,443	\$ 5,558,667	\$ 5,893,630	\$ 6,450,000	\$ 6,901,500	\$ 6,487,410	\$ 6,292,788	\$ 6,859,139	\$ 7,167,800	\$ 7,490,351	\$ 7,827,417	\$ 8,179,650	\$ 8,547,735				
Property Tax	\$ 5,199,098	\$ 5,656,662	\$ 6,109,623	\$ 6,435,000	\$ 6,853,275	\$ 7,298,738	\$ 6,568,864	\$ 6,568,864	\$ 7,094,373	\$ 7,484,564	\$ 7,896,215	\$ 8,330,507	\$ 8,788,684				
Motor Vehicle - In Lieu	\$ 4,125,661	\$ 4,517,090	\$ 4,997,852	\$ 5,620,000	\$ 5,985,300	\$ 6,374,345	\$ 5,736,910	\$ 5,736,910	\$ 6,195,863	\$ 6,536,635	\$ 6,896,150	\$ 7,275,439	\$ 7,675,588				
Solid Waste - Franchise Fee	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,142,000	\$ 2,184,840	\$ 2,228,537	\$ 2,273,108	\$ 2,318,570	\$ 2,364,941				
Operating Revenues	\$ 7,267,452	\$ 8,086,893															
Other Franchise Fees	\$ 876,551	\$ 912,924	\$ 974,504	\$ 1,013,484	\$ 1,048,956	\$ 1,080,425	\$ 1,080,425	\$ 1,112,838	\$ 1,151,787	\$ 1,192,099	\$ 1,233,823	\$ 1,277,007	\$ 1,321,702				
Business License	\$ 242,634	\$ 287,908	\$ 337,993	\$ 370,000	\$ 382,950	\$ 394,439	\$ 394,439	\$ 406,272	\$ 420,491	\$ 435,208	\$ 450,441	\$ 466,206	\$ 482,523				
Utility Users Tax	\$ 1,524,158	\$ 1,584,224	\$ 1,670,810	\$ 1,795,000	\$ 1,857,825	\$ 1,913,560	\$ 1,913,560	\$ 1,970,967	\$ 2,039,950	\$ 2,111,349	\$ 2,185,246	\$ 2,261,729	\$ 2,340,890				
Other Taxes	\$ 363,864	\$ 358,458	\$ 316,811	\$ 326,315	\$ 337,736	\$ 347,868	\$ 347,868	\$ 358,305	\$ 370,845	\$ 383,825	\$ 397,259	\$ 411,163	\$ 425,553				
Permits																	
Building Inspections	\$ 2,321,187	\$ 4,067,985	\$ 2,134,650	\$ 1,950,000	\$ 2,086,500	\$ 2,190,825	\$ 2,190,825	\$ 2,190,825	\$ 2,387,999	\$ 2,483,519	\$ 2,582,860	\$ 2,686,174	\$ 2,793,621				
Other Permits	\$ 1,504,952	\$ 653,401	\$ 270,961	\$ 348,000	\$ 372,360	\$ 390,978	\$ 390,978	\$ 426,166	\$ 443,213	\$ 460,941	\$ 479,379	\$ 498,554					
	\$ 718,380	\$ 764,639	\$ 485,827	\$ 535,000	\$ 572,450	\$ 601,073	\$ 601,073	\$ 655,169	\$ 681,376	\$ 708,631	\$ 736,976	\$ 766,455					
Charges for Services																	
Others	\$ 1,224,365	\$ 1,161,400	\$ 1,387,488	\$ 1,097,488	\$ 1,152,362	\$ 1,186,933	\$ 1,186,933	\$ 1,222,541	\$ 1,277,556	\$ 1,335,046	\$ 1,395,123	\$ 1,457,903	\$ 1,523,509				
Other revenues	\$ 523,493	\$ 1,047,188	\$ 1,089,816	\$ 1,231,492	\$ 1,293,067	\$ 1,331,859	\$ 1,331,859	\$ 1,371,814	\$ 1,433,546	\$ 1,498,056	\$ 1,565,468	\$ 1,635,914	\$ 1,709,530				
CFD Transfer	\$ 3,650,001	\$ 4,427,745	\$ 5,036,520	\$ 5,288,346	\$ 5,552,763	\$ 5,774,874	\$ 5,890,371	\$ 6,008,179	\$ 6,308,588	\$ 6,624,017	\$ 6,955,218	\$ 7,302,979	\$ 7,668,128				
Gas Tax Transfer	\$ 680,119	\$ 900,000	\$ 1,161,434	\$ 1,196,277	\$ 1,244,128	\$ 1,293,893	\$ 1,326,241	\$ 1,359,397	\$ 1,420,569	\$ 1,484,495	\$ 1,551,297	\$ 1,621,106	\$ 1,694,055				
Admin Overhead	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 780,000	\$ 811,200	\$ 843,648	\$ 877,394	\$ 912,490	\$ 948,989	\$ 986,949	\$ 1,026,427					
Other Transfers	\$ 42,385	\$ 125,000	\$ 60,204	\$ 126,250	\$ 127,513	\$ 128,788	\$ 130,076	\$ 131,376	\$ 132,690	\$ 134,017	\$ 135,357	\$ 136,711	\$ 138,078				
Total Revenues	\$ 35,993,747	\$ 40,860,184	\$ 34,778,123	\$ 36,632,653	\$ 38,618,685	\$ 39,676,006	\$ 38,294,408	\$ 39,275,124	\$ 41,545,626	\$ 43,458,795	\$ 45,463,542	\$ 47,564,361	\$ 49,765,974				
Expenses																	
Personnel Costs																	
Salaries	\$ 9,952,591	\$ 11,395,747	\$ 12,039,237	\$ 12,400,414	\$ 12,834,429	\$ 13,283,634	\$ 13,748,561	\$ 14,229,760	\$ 14,727,802	\$ 15,243,275	\$ 15,776,790	\$ 16,328,977	\$ 16,900,492				
Pension Costs	\$ 2,244,152	\$ 2,434,460	\$ 2,855,969	\$ 3,055,887	\$ 3,285,078	\$ 3,531,459	\$ 3,796,319	\$ 4,081,043	\$ 4,387,121	\$ 4,716,155	\$ 5,069,866	\$ 5,450,106	\$ 5,858,864				
Health Insurance	\$ 1,384,032	\$ 1,585,813	\$ 1,687,662	\$ 1,738,292	\$ 1,832,160	\$ 1,931,096	\$ 2,035,375	\$ 2,145,286	\$ 2,261,131	\$ 2,383,232	\$ 2,511,927	\$ 2,647,571	\$ 2,790,540				
Workers Comp	\$ 392,934	\$ 903,184	\$ 945,682	\$ 974,052	\$ 1,013,015	\$ 1,053,535	\$ 1,095,677	\$ 1,139,504	\$ 1,232,487	\$ 1,281,787	\$ 1,333,058	\$ 1,386,380					
Other costs	\$ 542,930	\$ 918,807	\$ 1,047,874	\$ 1,068,831	\$ 1,111,585	\$ 1,156,048	\$ 1,202,290	\$ 1,250,382	\$ 1,300,397	\$ 1,352,413	\$ 1,406,509	\$ 1,462,770	\$ 1,521,280				
Subtotal	\$ 14,516,639	\$ 17,238,011	\$ 18,576,424	\$ 19,237,477	\$ 20,076,266	\$ 20,955,772	\$ 21,878,221	\$ 22,845,974	\$ 23,861,535	\$ 24,927,562	\$ 26,046,879	\$ 27,222,482	\$ 28,457,556				
Operating Costs																	
Contractual Services	\$ 5,283,395	\$ 6,127,743	\$ 6,948,676	\$ 6,808,676	\$ 7,285,283	\$ 7,649,547	\$ 8,032,025	\$ 8,433,626	\$ 8,855,307	\$ 9,298,073	\$ 9,762,976	\$ 10,251,125	\$ 10,763,682				
Utilities	\$ 1,413,378	\$ 1,736,500	\$ 1,792,783	\$ 1,792,783	\$ 1,855,530	\$ 1,920,474	\$ 1,987,691	\$ 2,057,260	\$ 2,129,264	\$ 2,203,788	\$ 2,280,921	\$ 2,360,753	\$ 2,443,379				
Repairs and Maint	\$ 481,883	\$ 417,061	\$ 512,077	\$ 590,000	\$ 604,750	\$ 619,869	\$ 635,365	\$ 651,250	\$ 667,531	\$ 684,219	\$ 701,325	\$ 718,858	\$ 736,829				
Solid Waste Operating Costs	\$ 4,899,899	\$ 5,504,512															
Supplies	\$ 343,924	\$ 366,161	\$ 359,095	\$ 359,095	\$ 391,414	\$ 401,199	\$ 413,235	\$ 423,566	\$ 434,155	\$ 445,009	\$ 456,134	\$ 467,537	\$ 479,226				
Program Costs	\$ 511,580	\$ 465,383	\$ 370,514	\$ 415,000	\$ 425,375	\$ 436,009	\$ 446,910	\$ 458,082	\$ 469,534	\$ 481,273	\$ 493,305	\$ 505,637	\$ 518,278				
Vehicle Maint/Fuel	\$ 443,474	\$ 378,447	\$ 454,633	\$ 465,999	\$ 477,649	\$ 489,590	\$ 501,830	\$ 514,376	\$ 527,235	\$ 540,416	\$ 553,926	\$ 567,774	\$ 581,969				
Insurance	\$ 745,750	\$ 894,848	\$ 1,111,127	\$ 1,450,000	\$ 1,508,000	\$ 1,568,320	\$ 1,631,053	\$ 1,696,295	\$ 1,764,147	\$ 1,834,713	\$ 1,908,101	\$ 1,984,425	\$ 2,063,802				
Other	\$ 1,920,568	\$ 2,096,739	\$ 1,302,141	\$ 1,410,000	\$ 1,536,900	\$ 1,575,323	\$ 1,614,706	\$ 1,655,073	\$ 1,696,450	\$ 1,738,861	\$ 1,782,333	\$ 1,826,891	\$ 1,872,563				
Subtotal	\$ 16,043,851	\$ 17,987,394	\$ 12,851,046	\$ 13,291,553	\$ 14,084,901	\$ 14,660,331	\$ 15,262,813	\$ 15,889,527	\$ 16,543,623	\$ 17,226,351	\$ 17,939,020	\$ 18,683,001	\$ 19,459,728				
Operating Surplus/ (Deficit) - before equipment and maintenance	\$ 5,433,257	\$ 5,634,779	\$ 3,350,653	\$ 4,103,623	\$ 4,457,519	\$ 4,059,903	\$ 1,153,373	\$ 539,623	\$ 1,140,469	\$ 1,304,882	\$ 1,477,642	\$ 1,658,877	\$ 1,848,689				
Vehicles- ISF starts FY 2020	\$ 602,312	\$ 209,275	\$ 327,862	\$ 591,000	\$ 550,000	\$ 561,000	\$ 572,220	\$ 583,664	\$ 595,338	\$ 607,244	\$ 619,389	\$ 631,777	\$ 644,413				
Furniture and Equip	\$ 96,792	\$ 447,741	\$ 66,738	\$ 175,000	\$ 178,500	\$ 182,070	\$ 185,711	\$ 189,426	\$ 193,214	\$ 197,078	\$ 201,020	\$ 205,040	\$ 209,141				
Build Maint- ISF starts FY 2022						\$ 550,000	\$ 550,000	\$ 561,000	\$ 572,220	\$ 583,664	\$ 595,338	\$ 607,244	\$ 619,389				
Info Tech - ISF starts FY 2022						\$ 280,000	\$ 280,000	\$ 285,600	\$ 291,312	\$ 297,138	\$ 303,081	\$ 309,143	\$ 315,325				
Subtotal	\$ 699,104	\$ 657,016	\$ 394,600	\$ 766,000	\$ 1,558,500	\$ 1,573,070	\$ 1,604,531	\$ 1,636,622	\$ 1,669,354	\$ 1,702,742	\$ 1,736,796	\$ 1,771,532	\$ 1,806,963				
Total Expenses	\$ 31,259,594	\$ 35,882,421	\$ 31,822,070	\$ 33,295,030	\$ 35,719,667	\$ 37,189,173	\$ 38,745,566	\$ 40,372,123	\$ 42,074,512	\$ 43,856,655	\$ 45,722,695	\$ 47,677,016	\$ 49,724,247				
Surplus/ (Deficit)	\$ 4,734,153	\$ 4,977,763	\$ 2,956,053	\$ 3,337,623	\$ 2,899,019	\$ 2,486,833	\$ 451,158	\$ (1,096,999)	\$ (528,886)	\$ (397,859)	\$ (259,154)	\$ (112,655)	\$ 41,726				
Fire Station staffing (new station) -1/3 staffing - staff moved from existing station																	
						\$ 600,000	\$ 624,000	\$ 648,960	\$ 674,918	\$ 701,915	\$ 729,992	\$ 759,191	\$ 789,559				



Total New Costs	\$ -	\$ 600,000	\$ 624,000	\$ 648,960	\$ 674,918	\$ 701,915	\$ 729,992	\$ 759,191	\$ 789,559
Total Uses (including new costs)	<u>\$ 35,719,667</u>	<u>\$ 37,789,173</u>	<u>\$ 39,369,566</u>	<u>\$ 41,021,083</u>	<u>\$ 42,749,430</u>	<u>\$ 44,558,570</u>	<u>\$ 46,452,687</u>	<u>\$ 48,436,207</u>	<u>\$ 50,513,806</u>
Surplus/ (Deficit)	\$ 2,899,019	\$ 1,886,833	\$ (1,075,158)	\$ (1,745,959)	\$ (1,203,804)	\$ (1,099,774)	\$ (989,146)	\$ (871,846)	\$ (747,833)
Notes:									
<p>\$5 million one time solid waste retention eliminated in FY 2020</p> <p>FY 2020 Sales tax includes \$700K in one-time receipts eliminated from this model</p> <p>FY 2020 includes \$131K in solid waste residual collections that need to be eliminated for the model - from charges for services</p>									
FY 2021 Estimate									
Cares Transfer In of \$635 eliminated for this model as it is a one time item									



No Recession - Lower Growth

City of Beaumont				Sales Tax 2 year avg		\$ 432,093.50		0.085912794		4.3%																								
General Fund Long Term Financial Forecast - Conservative Growth Model				Prop Tax 2 year avg		\$ 455,262.50		0.08756567		4.4%																								
FY 2021 through FY 2030																																		
Updated October 8, 2020																																		
Forecasted Years																																		
				FY 2020 Actual - see notes at bottom		FY 2021 (Estimate) - see bottom for notes		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027																
		FY 2018 Actual		FY 2019 Actual				FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027																
Revenue																FY 2028		FY 2029																
Taxes																FY 2030																		
Sales Tax	\$ 5,029,443	\$ 5,558,667	\$ 5,893,630	\$ 6,450,000	\$ 6,708,000	\$ 6,976,320	\$ 7,255,373	\$ 7,545,588	\$ 7,847,411	\$ 8,161,308	\$ 8,487,760	\$ 8,827,270	\$ 9,180,361																					
Property Tax	\$ 5,199,098	\$ 5,656,662	\$ 6,109,623	\$ 6,435,000	\$ 6,756,750	\$ 7,094,588	\$ 7,449,317	\$ 7,821,783	\$ 8,212,872	\$ 8,623,515	\$ 9,054,691	\$ 9,507,426	\$ 9,982,797																					
Motor Vehicle - In Lieu	\$ 4,125,661	\$ 4,517,090	\$ 4,997,852	\$ 5,620,000	\$ 5,901,000	\$ 6,196,050	\$ 6,505,853	\$ 6,831,145	\$ 7,172,702	\$ 7,531,338	\$ 7,907,904	\$ 8,303,300	\$ 8,718,465																					
Solid Waste - Franchise Fee	\$ -	\$ -	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,142,000	\$ 2,184,840	\$ 2,228,537	\$ 2,273,108	\$ 2,318,570	\$ 2,364,941																					
Operating Revenues	\$ 7,267,452	\$ 8,086,893																																
Other Franchise Fees	\$ 876,551	\$ 912,924	\$ 974,504	\$ 1,013,484	\$ 1,043,889	\$ 1,075,205	\$ 1,107,462	\$ 1,140,685	\$ 1,174,906	\$ 1,210,153	\$ 1,246,458	\$ 1,283,851	\$ 1,322,367																					
Business License	\$ 242,634	\$ 287,908	\$ 337,993	\$ 370,000	\$ 381,100	\$ 392,533	\$ 404,309	\$ 416,438	\$ 428,931	\$ 441,799	\$ 455,053	\$ 468,705	\$ 482,766																					
Utility Users Tax	\$ 1,524,158	\$ 1,584,224	\$ 1,670,810	\$ 1,795,000	\$ 1,848,850	\$ 1,904,316	\$ 1,961,445	\$ 2,020,288	\$ 2,080,897	\$ 2,143,324	\$ 2,207,624	\$ 2,273,852	\$ 2,342,068																					
Other Taxes	\$ 363,864	\$ 358,458	\$ 316,811	\$ 326,315	\$ 336,105	\$ 346,188	\$ 346,188	\$ 356,574	\$ 367,271	\$ 378,289	\$ 389,638	\$ 401,327	\$ 413,366																					
Permits																																		
Building Inspections	\$ 2,321,187	\$ 4,067,985	\$ 2,134,650	\$ 1,950,000	\$ 2,086,500	\$ 2,149,095	\$ 2,213,568	\$ 2,279,975	\$ 2,348,374	\$ 2,418,825	\$ 2,491,390	\$ 2,566,132	\$ 2,643,116																					
Other Permits	\$ 1,504,952	\$ 635,401	\$ 270,961	\$ 348,000	\$ 372,360	\$ 405,872	\$ 405,872	\$ 434,283	\$ 447,312	\$ 460,731	\$ 474,553	\$ 488,790																						
Total Revenues	\$ 35,993,747	\$ 40,860,184	\$ 34,778,123	\$ 36,545,467	\$ 38,059,522	\$ 39,599,276	\$ 41,105,975	\$ 42,729,854	\$ 44,494,630	\$ 46,292,196	\$ 48,165,725	\$ 50,118,538	\$ 52,154,106																					
Expenses																																		
Personnel Costs																																		
Salaries	\$ 9,952,591	\$ 11,395,747	\$ 12,039,237	\$ 12,400,414	\$ 12,834,429	\$ 13,283,634	\$ 13,748,561	\$ 14,229,760	\$ 14,727,802	\$ 15,243,275	\$ 15,776,790	\$ 16,328,977	\$ 16,900,492																					
Pension Costs	\$ 2,244,152	\$ 2,434,460	\$ 2,855,969	\$ 3,055,887	\$ 3,285,078	\$ 3,531,459	\$ 3,796,319	\$ 4,081,043	\$ 4,387,121	\$ 4,716,155	\$ 5,069,866	\$ 5,450,106	\$ 5,858,864																					
Health Insurance	\$ 1,384,032	\$ 1,585,813	\$ 1,687,662	\$ 1,738,292	\$ 1,832,160	\$ 1,931,096	\$ 2,035,375	\$ 2,145,286	\$ 2,261,131	\$ 2,383,232	\$ 2,511,927	\$ 2,647,571	\$ 2,790,540																					
Workers Comp	\$ 392,934	\$ 903,184	\$ 945,682	\$ 974,052	\$ 1,013,015	\$ 1,053,535	\$ 1,095,677	\$ 1,139,504	\$ 1,185,084	\$ 1,232,487	\$ 1,281,787	\$ 1,333,058	\$ 1,386,380																					
Other costs	\$ 542,930	\$ 918,807	\$ 1,047,874	\$ 1,068,831	\$ 1,111,585	\$ 1,156,048	\$ 1,202,290	\$ 1,250,382	\$ 1,300,397	\$ 1,352,413	\$ 1,406,509	\$ 1,462,770	\$ 1,521,280																					
Subtotal	\$ 14,516,639	\$ 17,238,011	\$ 18,576,424	\$ 19,237,477	\$ 20,076,266	\$ 20,955,772	\$ 21,878,221	\$ 22,845,974	\$ 23,861,535	\$ 24,927,562	\$ 26,046,879	\$ 27,222,482	\$ 28,457,556																					
Operating Costs																																		
Contractual Services	\$ 5,283,395	\$ 6,127,743	\$ 6,948,676	\$ 6,808,676	\$ 7,149,110	\$ 7,506,565	\$ 7,881,894	\$ 8,275,988	\$ 8,689,788	\$ 9,124,277	\$ 9,580,491	\$ 10,059,515	\$ 10,562,491																					
Utilities	\$ 1,413,378	\$ 1,736,500	\$ 1,792,783	\$ 1,792,783	\$ 1,855,530	\$ 1,920,474	\$ 1,987,691	\$ 2,057,260	\$ 2,129,264	\$ 2,203,788	\$ 2,280,921	\$ 2,360,753	\$ 2,443,379																					
Repairs and Maintenance	\$ 481,883	\$ 417,061	\$ 512,077	\$ 590,000	\$ 604,750	\$ 619,869	\$ 635,365	\$ 651,250	\$ 667,531	\$ 684,219	\$ 701,325	\$ 718,858	\$ 736,829																					
Operating Supplies	\$ 4,899,899	\$ 5,504,512	\$ 343,924	\$ 366,161	\$ 359,095	\$ 359,095	\$ 391,414	\$ 401,199	\$ 413,235	\$ 423,566	\$ 434,155	\$ 445,009	\$ 456,134	\$ 467,537	\$ 479,226																			
Program Costs	\$ 511,580	\$ 465,383	\$ 370,514	\$ 415,000	\$ 425,375	\$ 436,009	\$ 446,910	\$ 458,082	\$ 469,534	\$ 481,273	\$ 493,305	\$ 505,637	\$ 518,278																					
Vehicle Maint/Fuel	\$ 443,474	\$ 378,447	\$ 454,633	\$ 465,999	\$ 477,649	\$ 489,590	\$ 501,830	\$ 514,376	\$ 527,235	\$ 540,416	\$ 553,926	\$ 567,774	\$ 581,969																					
Insurance	\$ 745,750	\$ 894,848	\$ 1,111,127	\$ 1,450,000	\$ 1,508,000	\$ 1,568,320	\$ 1,631,053	\$ 1,696,295	\$ 1,764,147	\$ 1,834,713	\$ 1,908,101	\$ 1,984,425	\$ 2,063,802																					
Other	\$ 1,920,568	\$ 2,096,739	\$ 1,302,141	\$ 1,410,000	\$ 1,536,900	\$ 1,575,323	\$ 1,614,706	\$ 1,655,073	\$ 1,696,450	\$ 1,738,861	\$ 1,782,333	\$ 1,826,891	\$ 1,872,563																					
Subtotal	\$ 16,043,851	\$ 17,987,394	\$ 12,851,046	\$ 13,291,553	\$ 13,948,728	\$ 14,517,349	\$ 15,112,682	\$ 15,731,889	\$ 16,378,103	\$ 17,052,555	\$ 17,756,535	\$ 18,491,391	\$ 19,258,538																					
Operating Surplus/Deficit - before equipment and maintenance				\$ 5,433,257		\$ 5,634,779		\$ 3,350,653		\$ 4,016,438		\$ 4,034,529		\$ 4,126,155		\$ 4,115,071		\$ 4,151,991																
																\$ 4,254,992		\$ 4,312,079																
																\$ 4,322,312		\$ 4,404,665																
																		\$ 4,438,012																
				Vehicles- ISF starts FY 2020		\$ 602,312		\$ 209,275		\$ 327,862		\$ 591,000		\$ 550,000		\$ 561,000		\$ 572,220																
				Furniture and Equip Build Maint- ISF starts FY 2022		\$ 96,792		\$ 447,741		\$ 66,738		\$ 175,000		\$ 178,500		\$ 182,070		\$ 185,711																
				Info Tech - ISF starts FY 2022		\$ 699,104</td																												

Total New Costs	\$ -	\$ 600,000	\$ 630,000	\$ 661,500	\$ 694,575	\$ 729,304	\$ 765,769	\$ 804,057	\$ 844,260
Total Uses (including new costs)	\$ 35,583,493	\$ 37,662,791	\$ 39,242,367	\$ 40,893,256	\$ 42,621,183	\$ 44,430,131	\$ 46,324,307	\$ 48,308,157	\$ 50,386,385
Surplus/ (Deficit)	\$ 2,476,029	\$ 1,936,485	\$ 1,863,608	\$ 1,836,599	\$ 1,873,447	\$ 1,862,065	\$ 1,841,418	\$ 1,810,381	\$ 1,767,721
Notes:									
<p>\$5 million one time solid waste retention eliminated in FY 2020</p> <p>FY 2020 Sales tax includes \$700K in one-time receipts eliminated from this model</p> <p>FY 2020 includes \$131K in solid waste residual collections that need to be eliminated for the model - from charges for services</p>									
FY 2021 Estimate									
Cares Transfer In of \$635 eliminated for this model as it is a one time item									



Personnel Changes

Through the budget process, City Council authorized a total of fifteen new positions and four changes in status for existing positions, ending with a total Full Time Equivalent (FTE) count of 188.0. Included in this FTE count is net of positions eliminated as well as positions added. Within the General Fund, the Human Resource Department added a Payroll Specialist, the Information Technology Department added an IT Analyst I, the Police Department added six new Police Officers and a Support Services Specialist II, and the Street Maintenance Department added two Street Maintenance positions. The Wastewater Enterprise Fund added a General Manager of Utilities position, an Environmental Compliance Manager, and two Wastewater Collection I positions. One of the Senior Accountant positions was reclassified to Assistant Finance Director, two Police Officers were reclassified to Corporal, and a Police Services Analyst was reclassified to an Administrative Services Manager. Due to the demolition of the City pool 15 part-time lifeguard positions (7.5FTEs) were deleted.

Citywide Positions FTE Count

General Fund FTE Count

Authorized Positions for Fiscal Year ending June 30

DEPARTMENT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Variance
Administration	17.0	9.0	9.0	8.0	8.0	
Animal Control	3.0	2.0	2.0	2.0	2.0	
Building & Safety	4.0	4.0	4.0	5.0	5.0	
City Clerk	2.0	2.0	2.0	2.0	2.0	
City Council	5.0	5.0	5.0	5.0	5.0	
Community Enhancement	2.0	2.0	2.0	2.0	2.0	
Finance	-	7.0	7.0	7.0	7.0	
Human Resources/Risk Management	-	2.0	2.0	2.0	3.0	1.0
Information Technology	-	1.0	1.0	3.0	4.0	1.0
Parks and Recreation	8.5	8.0	8.0	5.0	5.0	
Planning	7.0	7.0	7.0	7.0	7.0	
Police	43.0	43.0	43.0	43.0	49.0	6.0
Police Support	16.0	16.5	16.5	17.0	18.0	1.0
Pool *	7.5	7.5	7.5	7.5	-	(7.5)
Public Works	3.0	2.75	3.5	6.5	6.5	
Street Maintenance	5.0	5.0	5.0	5.0	7.0	2.0
Streets	19.0	20.0	20.0	20.0	20.0	
TOTAL GENERAL FUND PERSONNEL	142.00	143.75	144.50	147.00	150.50	3.5

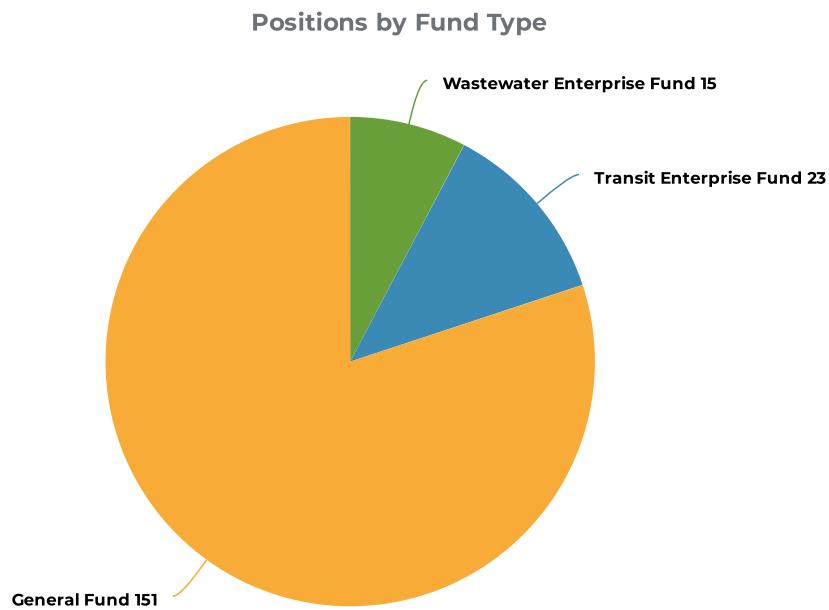
*FY 2022 Life Guard positions were removed since the pool was demolished (7.5)

Enterprise Funds FTE Count

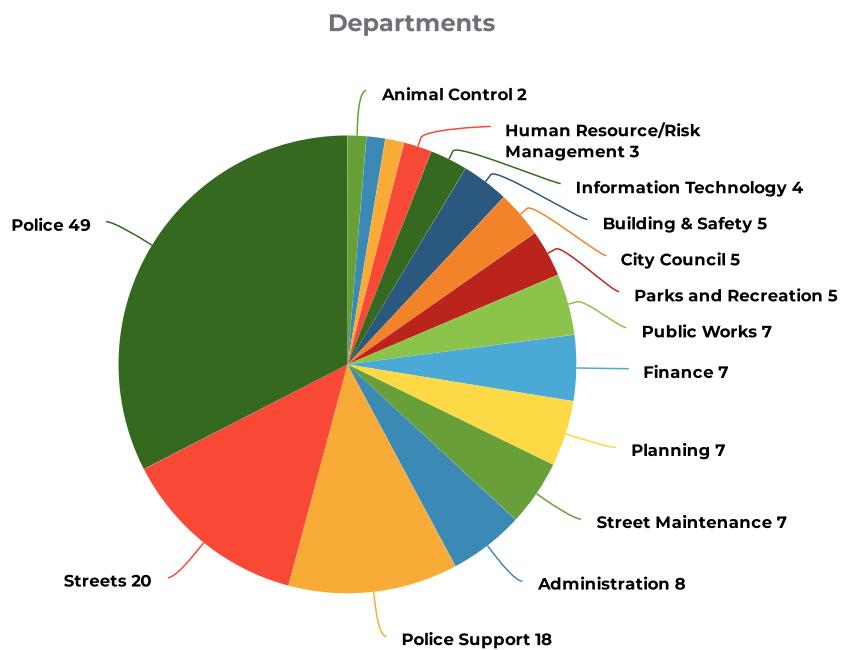
DEPARTMENT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Variance
Wastewater	7.0	7.25	12.0	10.5	14.5	4.0
Transit	26.0	26.0	26.0	23.0	23.0	
TOTAL ENTERPRISE FUND PERSONNEL	33.00	33.25	38.00	33.50	37.50	4.00
GRAND TOTAL ALL PERSONNEL	175.00	177.00	182.50	180.50	188.00	7.50



Citywide Positions by Fund Type



General Fund Positions by Department



FUNDING SOURCES



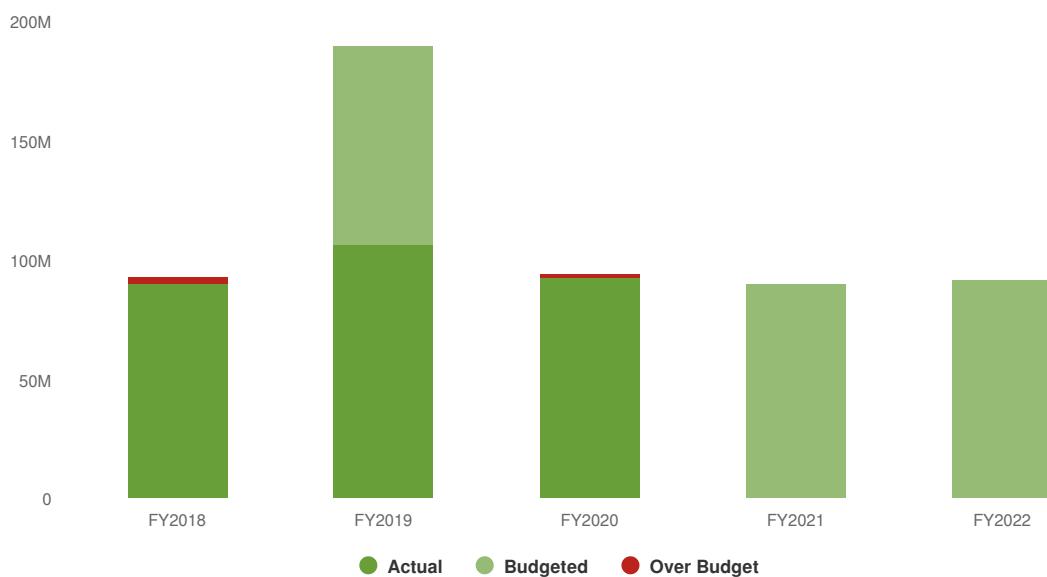
Major Revenue Sources Summary

The major revenue sources summary encompasses all funds associated with the City of Beaumont, including the General Fund, Special Revenue Funds, Capital Projects Fund, Internal Service Fund, Enterprise Fund and Fiduciary Funds. The overall revenue expected to be received is higher than the prior year by a nominal 2.73%, which mostly contributed to an increase in property taxes and in wastewater sewer fees. Transfers are not included in this summary so as not to duplicate revenue.

\$92,077,159 **\$2,449,401**

(2.73% vs. prior year)

Major Revenue Sources Proposed and Historical Budget vs. Actual



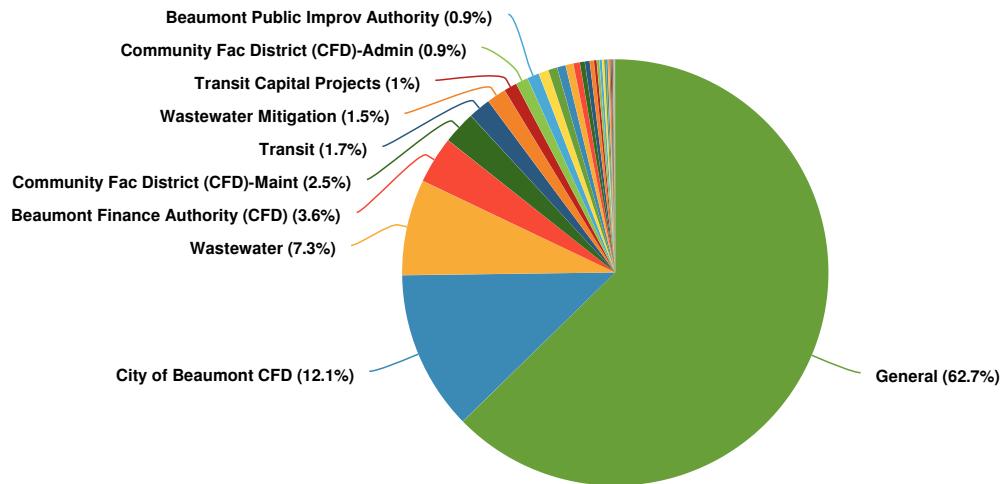
In FY2019, the Wastewater Fund issued \$90m in bonds for the expansion of the Wastewater Treatment Plant and the Brineline extension project. The project was budgeted in the year we received the bond proceeds. With the economic resources measurement of accounting, bond proceeds are received and a liability for the bonds is recorded. The premium received on the bonds is amortized over the life of the bond. The debt section of this book explains more about these bonds.



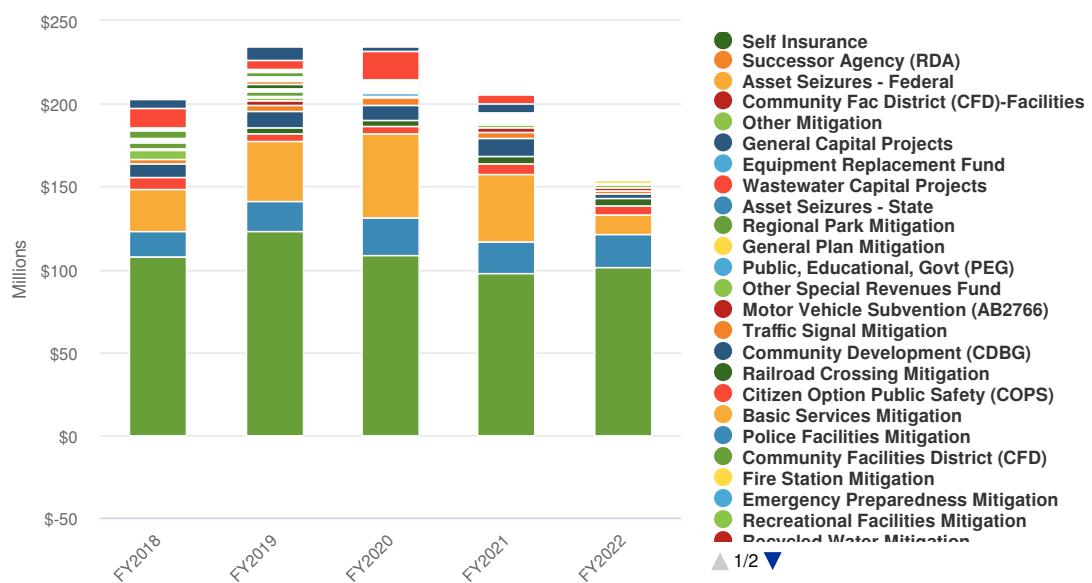
Revenue by Fund

The General Fund makes up the majority of city revenue and has a budgeted increase from the prior year in a variety of taxes of nearly \$2M. The wastewater fund revenue has an increase from prior year of nearly \$800,000 due to a fee increase of 5% to the sewer service fee.

2022 Revenue by Fund



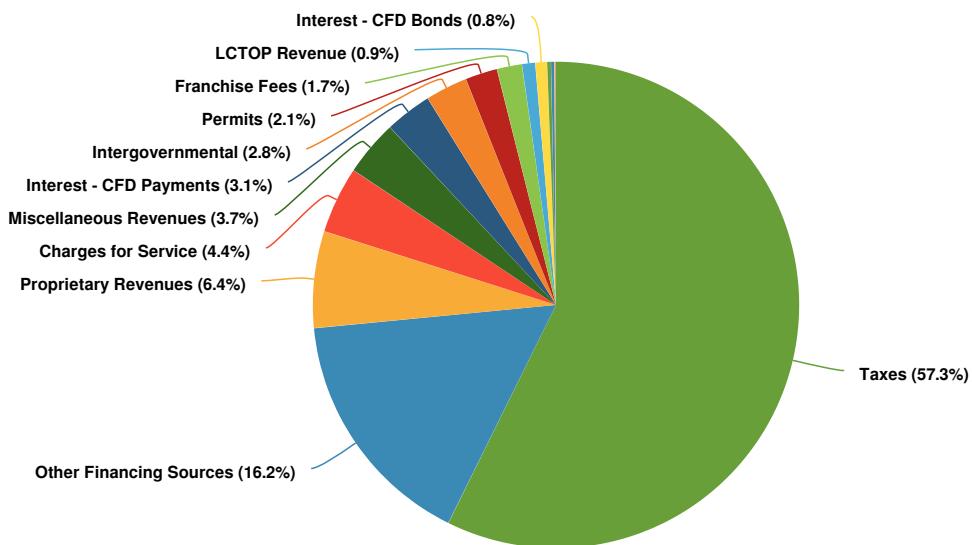
Budgeted and Historical 2022 Revenue by Fund



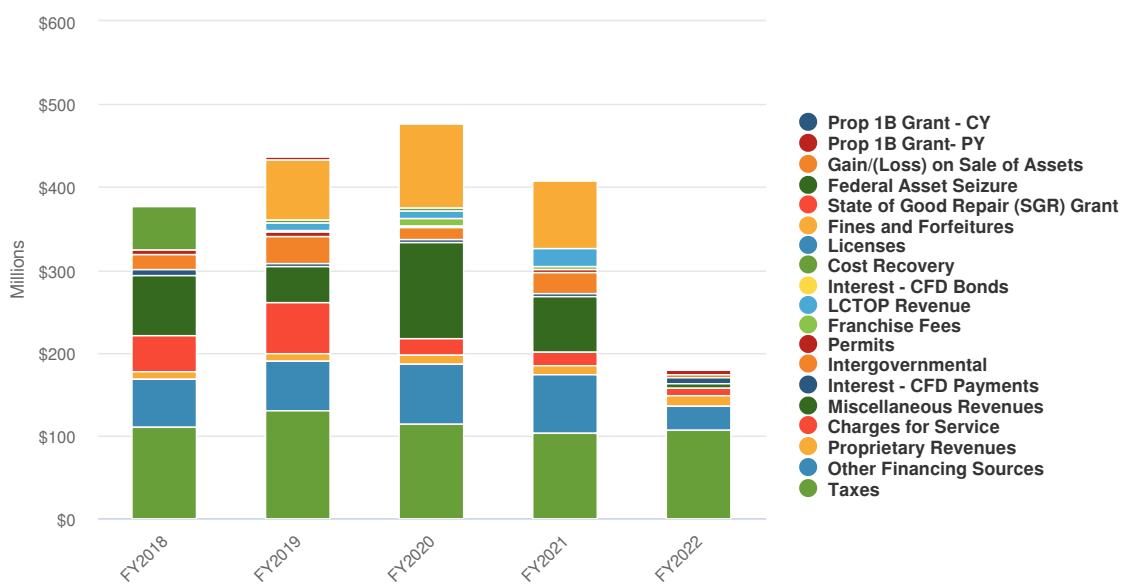
Revenues by Source

Taxes and wastewater sewer fees (part of the proprietary revenue) comprise most of the \$2.4M increase in revenue from the prior year.

Projected 2022 Revenues by Source

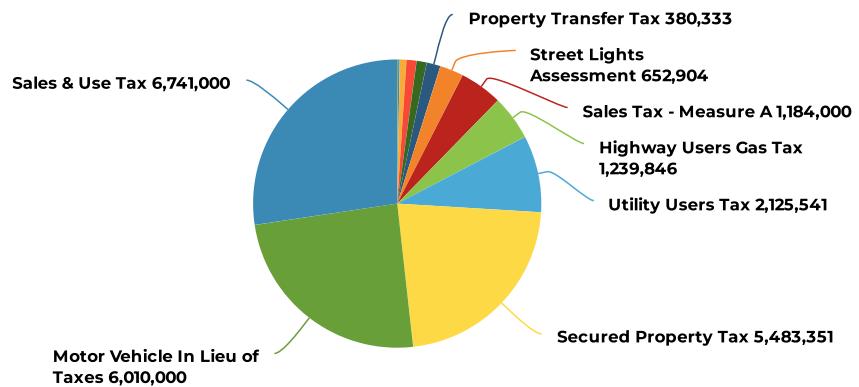


Budgeted and Historical 2022 Revenues by Source



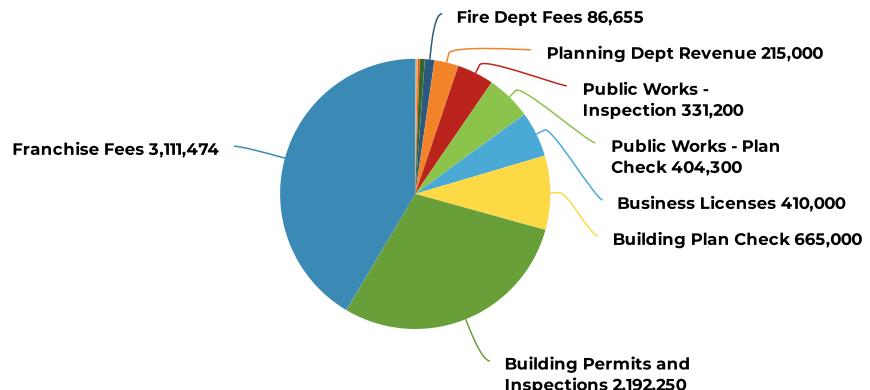
TAXES \$24,633,567

Type of Tax Revenue



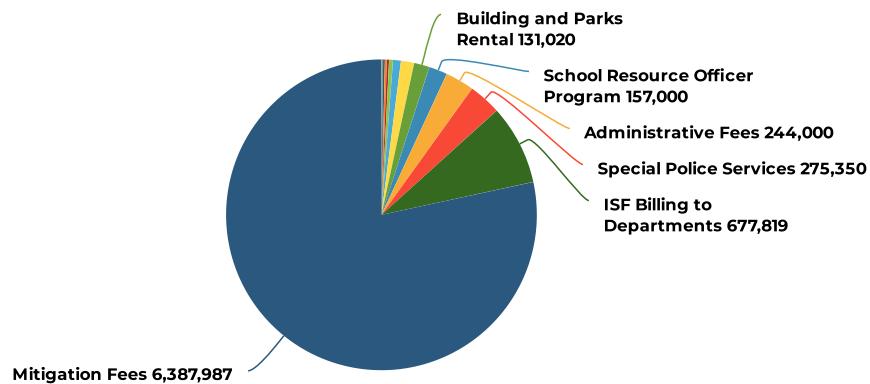
License, Permits & Fees \$7,501,499

License, Permits & Fees



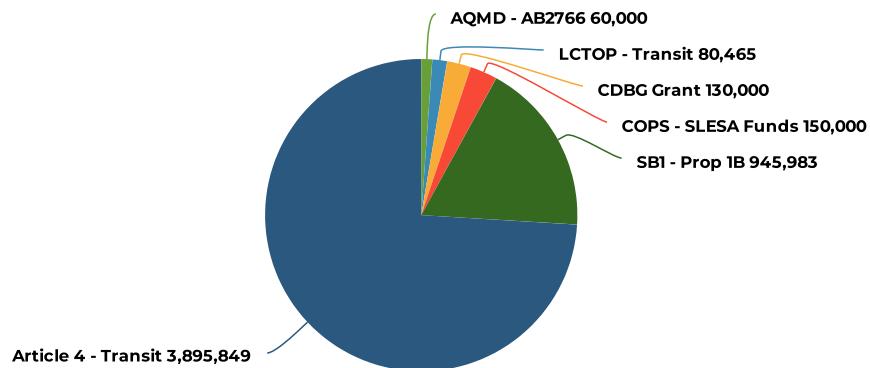
Charges for Service \$8,149,220

Charges for Service



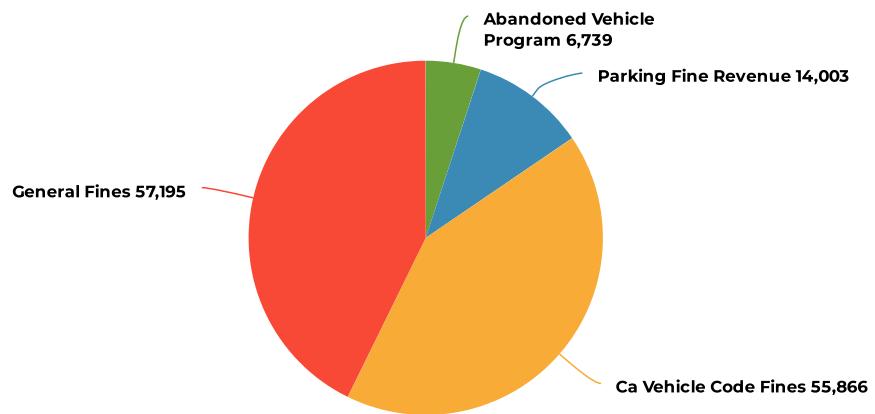
Intergovernmental Revenue \$5,262,297

Intergovernmental



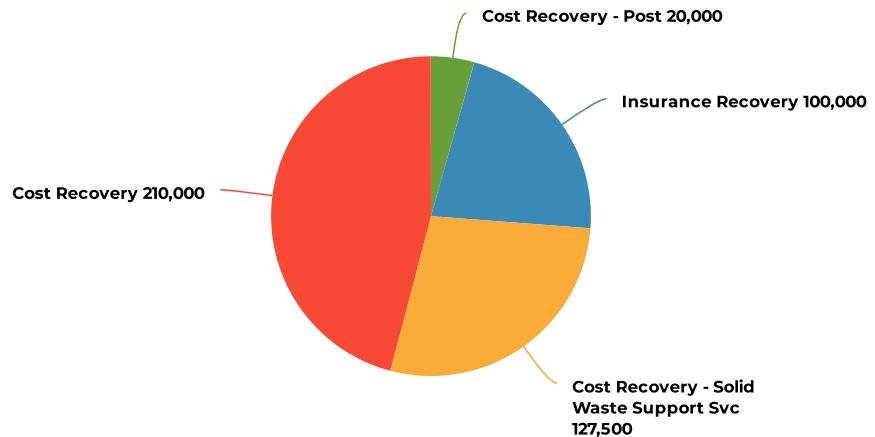
Fines and Forfeitures \$133,803

Fines and Forfeitures

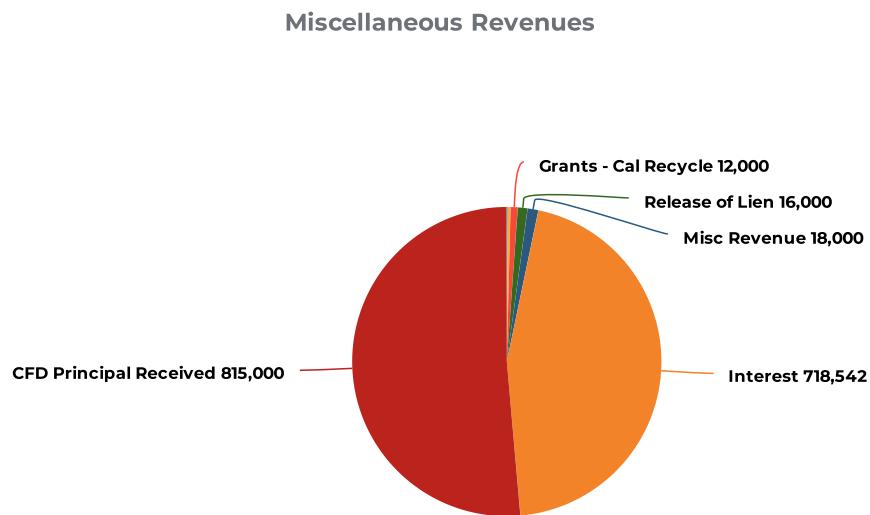


Cost Recovery \$457,500

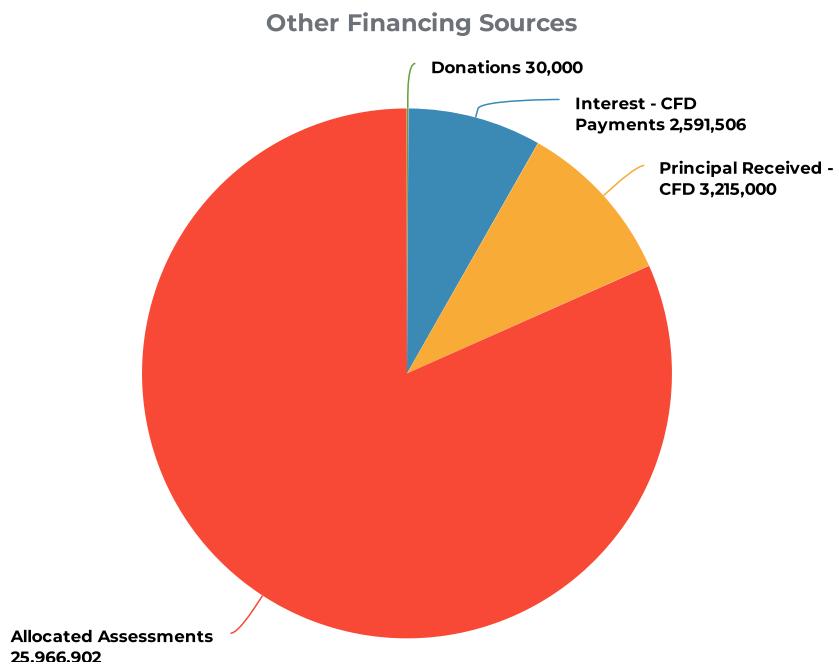
Cost Recovery



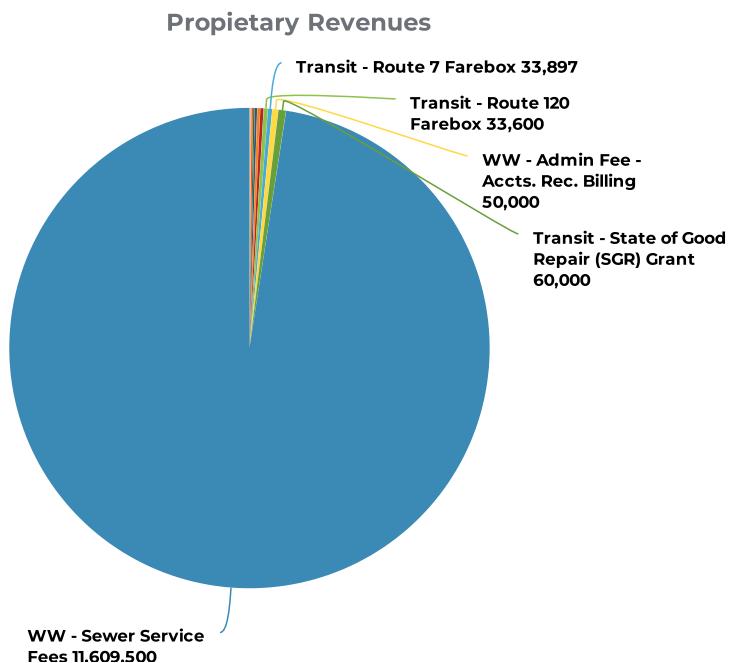
Miscellaneous Revenues \$2,235,715



Other Financing Sources \$31,803,408



Proprietary Revenue for Wastewater (WW) and Transit \$11,900,150



MAJOR REVENUE SOURCES BY CATEGORY

MAJOR REVENUE SOURCES

FISCAL YEAR 2021-2022

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS	FIDUCIARY FUNDS/CFD	TOTAL REVENUES
TAXES					
Secured Property Tax	\$ 5,483,351				\$ 5,483,351
Unsecured Property Tax	\$ 277,822				\$ 277,822
Property Tax Transfer	\$ 380,333				\$ 380,333
Street Light Assessment	\$ 652,904				\$ 652,904
Sales & Use Taxes	\$ 6,741,000				\$ 6,741,000
Sales Tax - Measure A		\$ 1,060,000			\$ 1,184,000
Highway Users Gas Tax		\$ 1,239,846			\$ 1,239,846
1/2% Sales Tax - Public Safety	\$ 185,638				\$ 185,638
Motor Vehicle In-Lieu Taxes	\$ 6,010,000				\$ 6,010,000
Vehicle License Collection	\$ 43,000				\$ 43,000
Utility Users Tax	\$ 2,125,541				\$ 2,125,541
Transient Occupancy Tax	\$ 284,332				\$ 284,332
PEG Fees		\$ 25,800			\$ 25,800
LICENSES, PERMITS AND FEES					
Business Licenses	\$ 405,000				\$ 405,000
Business Licenses (CASP)		\$ 5,000			\$ 5,000
Building Permits and Inspections	\$ 2,192,250				\$ 2,192,250
Yard Sale	\$ 4,664				\$ 4,664
Miscellaneous Permits	\$ 17,200				\$ 17,200
Building Plan Check	\$ 665,000				\$ 665,000
Railcar Fees	\$ 3,456				\$ 3,456
Planning Department Revenue	\$ 215,000				\$ 215,000
Public Works - Permits	\$ 15,300				\$ 15,300
Public Works - Plan Check	\$ 404,300				\$ 404,300
Public Works - Inspection	\$ 331,200				\$ 331,200
Public Works - Engineering	\$ 45,000				\$ 45,000
Fire Department Fees	\$ 86,655				\$ 86,655
Franchise Fees	\$ 3,111,474				\$ 3,111,474
CHARGES FOR SERVICE					
Animal License, Care and Cost Recovery	\$ 111,564				\$ 111,564
Transportation Permits	\$ 6,135				\$ 6,135
Code Enforcement	\$ 67,399				\$ 67,399
Live Scan Fingerprinting	\$ 18,146				\$ 18,146
Notary Fees	\$ 550				\$ 550
Passport Fees	\$ 33,000				\$ 33,000
Special Police Services	\$ 275,350				\$ 275,350
School Resource Officer Program	\$ 157,000				\$ 157,000
Community Programs	\$ 1,750				\$ 1,750
Bond Acceptance/Reduction/Exoneration	\$ 15,500				\$ 15,500
Building and Parks Rental	\$ 131,020				\$ 131,020
Community Service Staff Time	\$ 17,000				\$ 17,000
Sale of Miscellaneous Copies	\$ 2,500				\$ 2,500
Administrative Fees Planning/Public Works/Misc	\$ 244,000				\$ 244,000
State Seizure Funds		\$ 2,500			\$ 2,500
Billing to Departments					\$ 677,819
Mitigation Fees					
Basic Service		\$ 180,298			\$ 180,298
General Plan		\$ 21,250			\$ 21,250
Recreation Facilities		\$ 308,155			\$ 308,155
Traffic Signal		\$ 115,978			\$ 115,978
Railroad Crossing		\$ 124,636			\$ 124,636
Police Facilities		\$ 211,480			\$ 211,480
Fire Station		\$ 244,923			\$ 244,923
Road and Bridge		\$ 1,055,917			\$ 1,055,917
Recycled Water		\$ 334,322			\$ 334,322



Emergency Preparedness	\$ 310,093	\$ 310,093			
Community Parks	\$ 505,517	\$ 505,517			
Neighborhood Park	\$ 611,759	\$ 611,759			
Capacity - Wastewater	\$ 2,363,659				
INTERGOVERNMENTAL		\$ -			
SB1 - PROP 1B	\$ 945,983	\$ 945,983			
AQMD - AB2766	\$ 60,000	\$ 60,000			
CDBG Grant	\$ 130,000	\$ 130,000			
COPS - SLESA Funds	\$ 150,000	\$ 150,000			
LCTOP - Transit		\$ 80,465			
Article 4 - Transit		\$ 3,895,849			
FINES AND FORFEITURES	\$ 128,803	\$ 133,803			
COST RECOVERY	\$ 452,500	\$ 457,500			
MISCELLANEOUS REVENUE		\$ -			
Release of Lien	\$ 16,000	\$ 16,000			
Interest	\$ 275,000	\$ 16,620	\$ 183,732		\$ 718,542
Interest - CFD Bonds				\$ 650,773	\$ 650,773
Principal Received - CFD				\$ 815,000	\$ 815,000
Donations		\$ 17,400			\$ 17,400
Miscellaneous	\$ 18,000				\$ 18,000
OTHER FINANCING SOURCES				\$ -	
Donations		\$ 30,000			\$ 30,000
Allocated Assessments		\$ 6,187,690	\$ 177,685	\$ 19,601,527	\$ 25,966,902
Interest - CFD Payments				\$ 2,591,506	\$ 2,591,506
Principal Received - CFD				\$ 3,215,000	\$ 3,215,000
PROPRIETARY REVENUE				\$ -	
Wastewater - Admin Fee/Billing					\$ 50,000
Wastewater - Sewer Service Fees					\$ 11,609,500
Wastewater - Sewer Permits/Application Fees					\$ 12,000
Farebox - Transit					\$ 168,650
State of Good Repair (SGR) Grant - Transit					\$ 60,000
TRANSFERS IN	\$ 7,801,175		\$ 3,783,340		\$ 17,952,774
	<u>\$ 39,452,812</u>	<u>\$ 9,870,839</u>	<u>\$ 8,169,085</u>	<u>\$ 26,873,806</u>	<u>\$ 110,029,933</u>



FUND SUMMARIES





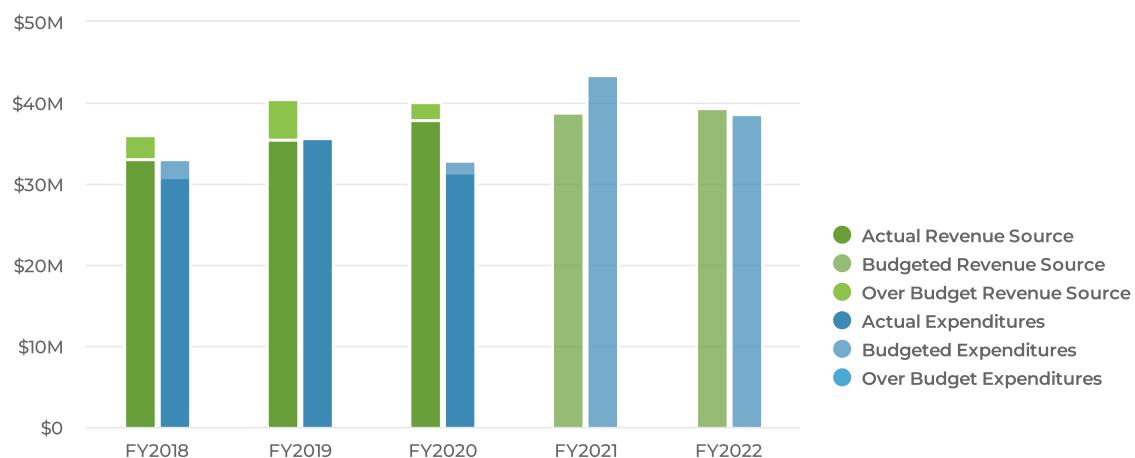
General Fund

The General Fund category is a major government fund that consists of two funds within the city budget; the General Fund and the Self-Insurance Fund. The General Fund is the primary operating fund for the City. It funds core services including public safety, parks and recreation, street maintenance, administration and finance, permitting and code enforcement. The Self-Insurance fund is a committed fund created by City Council to address claims and judgements that occur through regular operations.

The City Council has significant discretion over how to allocate most General Fund resources. While some restricted funds are transferred to the General Fund for defined purposes, most revenues are available for allocation by the City Council based upon spending priorities.

Summary

The City of Beaumont is projecting \$39.45M of revenue in FY2022, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to decrease by 11.2% or \$4.89M to \$38.68M in FY2022.



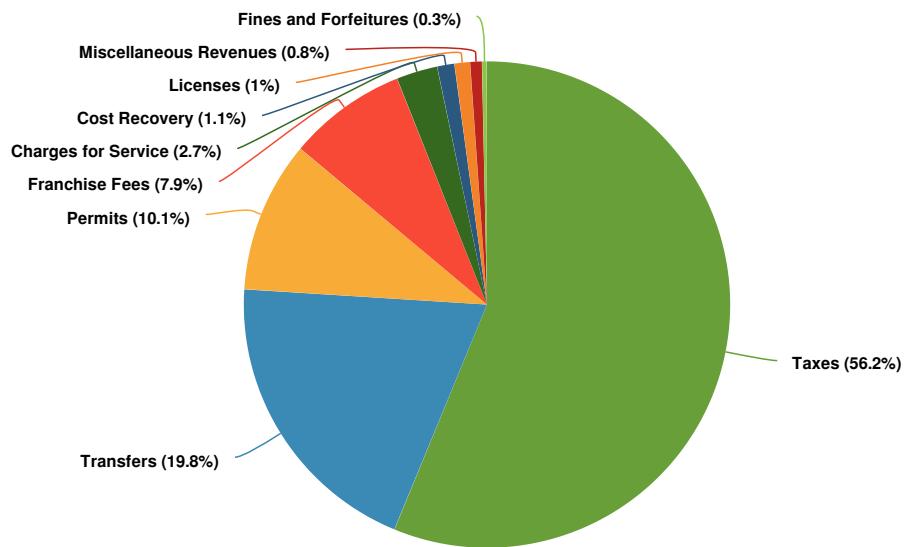
The FY2021 budget contained several one-time allocations in the amount of \$6.8M from the General Fund reserves. Excluding the one-time allocations, the General Fund expenditures have increased by \$1.91M or 5.2%.



Revenues by Source

The primary sources of revenue for the General Fund are taxes, fees for services and transfers from Community Financing Districts (CFDs). While the revenues have proven stable and have grown over the past several years, the Covid-19 emergency continues to bring concern. Eviction moratoriums are still in effect, supply chain disruptions both internationally and regionally stress businesses and governments to provide services and the reasons behind the labor shortage still remain unclear. With these factors, the City needs to be cognizant of overstating revenues and remain conservative about revenue projections.

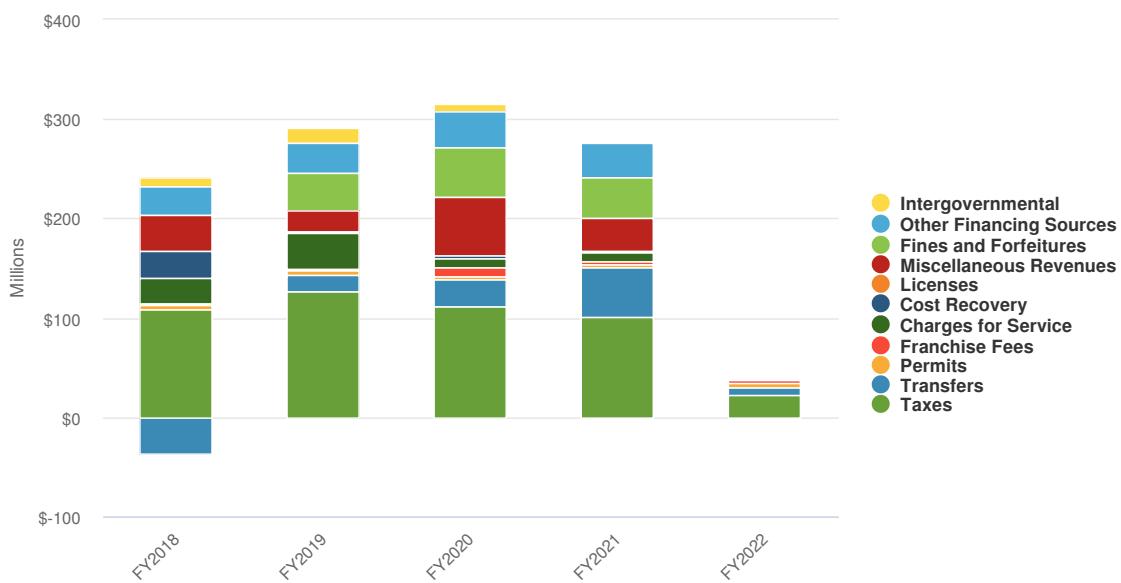
Projected 2022 Revenues by Source



Taxes have continually been the largest source of revenue for the General Fund. Transfers consist of support from the Community Facilities Districts (CFDs) and are expected to grow as more residential communities are developed and as CFD assessments are increased pursuant to their respective rate and method of apportionment (RMA). FY2021 transfers are inflated by one-time Covid-19 emergency funds received to address the Covid-19 emergency. These funds are received into a special grant fund and transferred into the General Fund to cover the authorized expenditures. CARES funding was used for Public Safety costs and the Treasury's Coronavirus State and Local Fiscal Recovery Funds were used to provide premium pay to City employees. Without these special funds received, transfers would remain consistent with the trend.



Budgeted and Historical 2022 Revenues by Source



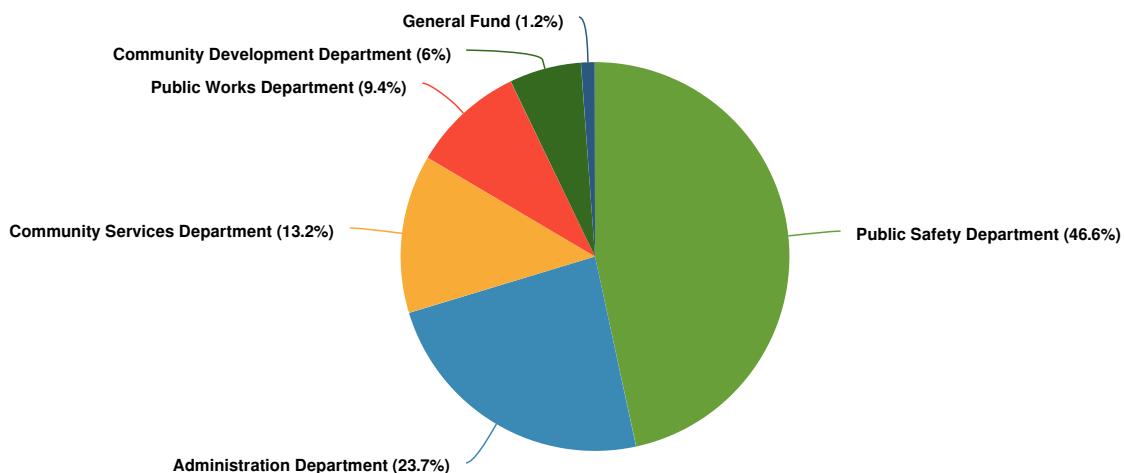
Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Revenue Source					
Taxes		\$20,350,535.00	\$22,183,921.00	9%	
Franchise Fees		\$3,019,846.00	\$3,111,474.00	3%	
Charges for Service		\$1,018,400.00	\$1,080,914.00	6.1%	
Licenses		\$325,000.00	\$405,000.00	24.6%	
Permits		\$2,862,500.00	\$3,980,025.00	39%	
Other Financing Sources		\$15,000.00		-100%	
Cost Recovery		\$486,500.00	\$452,500.00	-7%	
Miscellaneous Revenues		\$197,000.00	\$309,000.00	56.9%	
Fines and Forfeitures		\$115,000.00	\$128,803.00	12%	
Transfers		\$10,515,471.00	\$7,801,175.00	-25.8%	
Total Revenue Source:		\$38,905,252.00	\$39,452,812.00	1.4%	



Expenditures by Function

With the addition of 6 new police officers for FY2022, the Public Safety Division makes up a significant portion of the budgeted expenditures within the General Fund. Due to an anticipated downturn in revenues from Covid in FY2021, the City had initially cut back on overall appropriations citywide. When budgeting for FY2022, funds were added back into the budget to bring the departments up to pre-cut levels and make them whole. Therefore, overall budgeted appropriations have been increased by 5.2% for FY2022 across all departments.

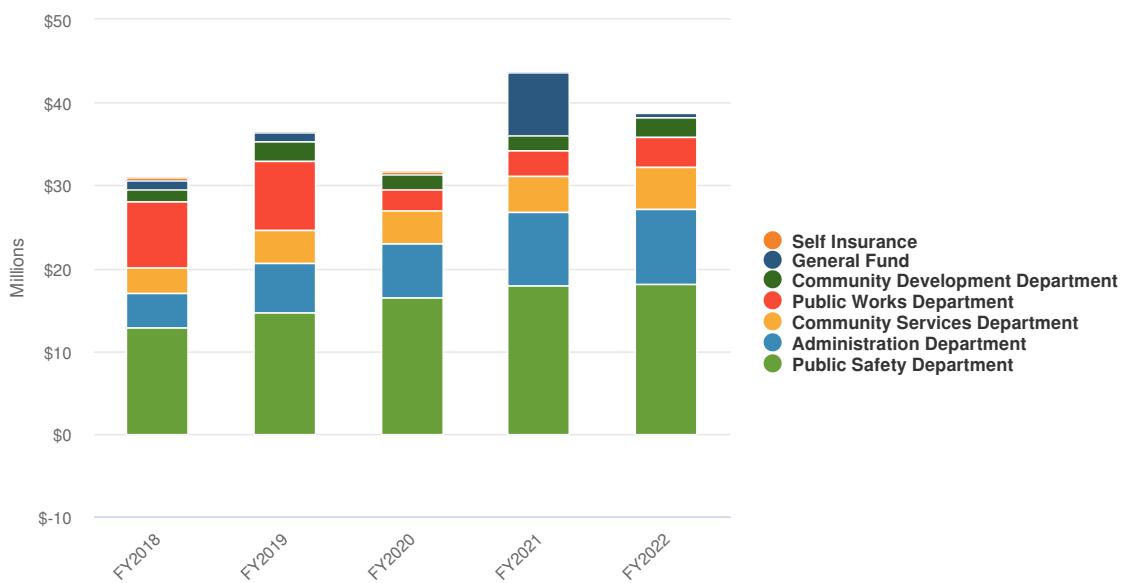
Budgeted Expenditures by Function



FY2021 contained a new program in the General Fund to address the Covid pandemic. Within this program were funds allocated to provide business support, resident support, restaurant support, business confidence, senior outreach, needed information technology improvement, Chatigny Center WIFI and facility costs.



Budgeted and Historical Expenditures by Function



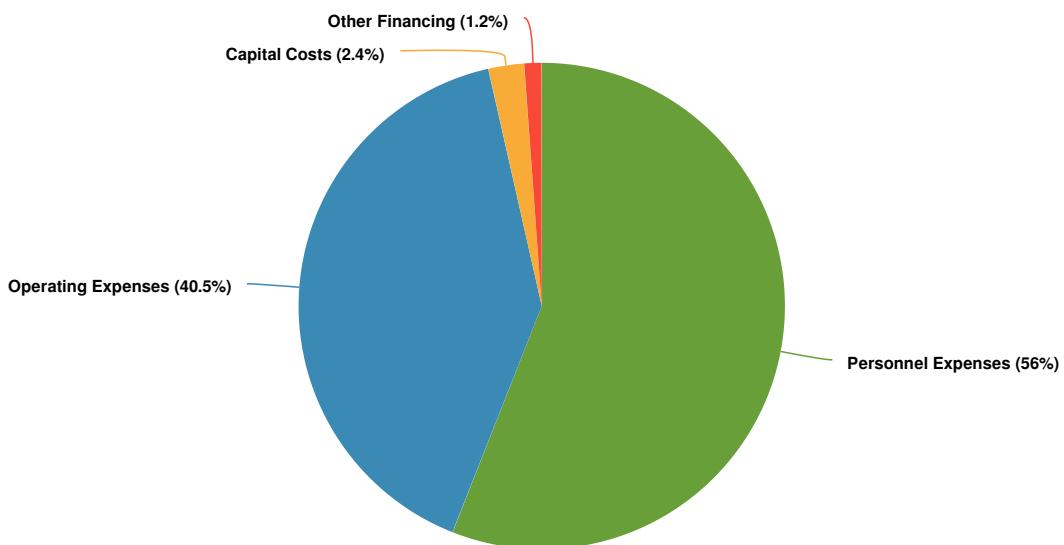
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expenditures			
Administration Department	\$8,757,730.00	\$9,170,308.00	4.7%
Community Development Department	\$1,843,102.00	\$2,317,856.00	25.8%
Community Services Department	\$4,487,823.00	\$5,095,260.00	13.5%
Public Safety Department	\$17,936,685.50	\$18,028,460.00	0.5%
Public Works Department	\$2,985,760.99	\$3,620,906.00	21.3%
General Fund	\$7,560,114.20	\$445,271.00	-94.1%
Total Expenditures:	\$43,571,215.69	\$38,678,061.00	-11.2%



Expenditures by Expense Type

More than half of the budgeted expenses in the General Fund are for personnel costs. It is common for General Fund personnel costs to range from 50-75%. Operating expenses make up the next biggest portion, with expenses meeting the operational needs of each department to achieve the desired level of service.

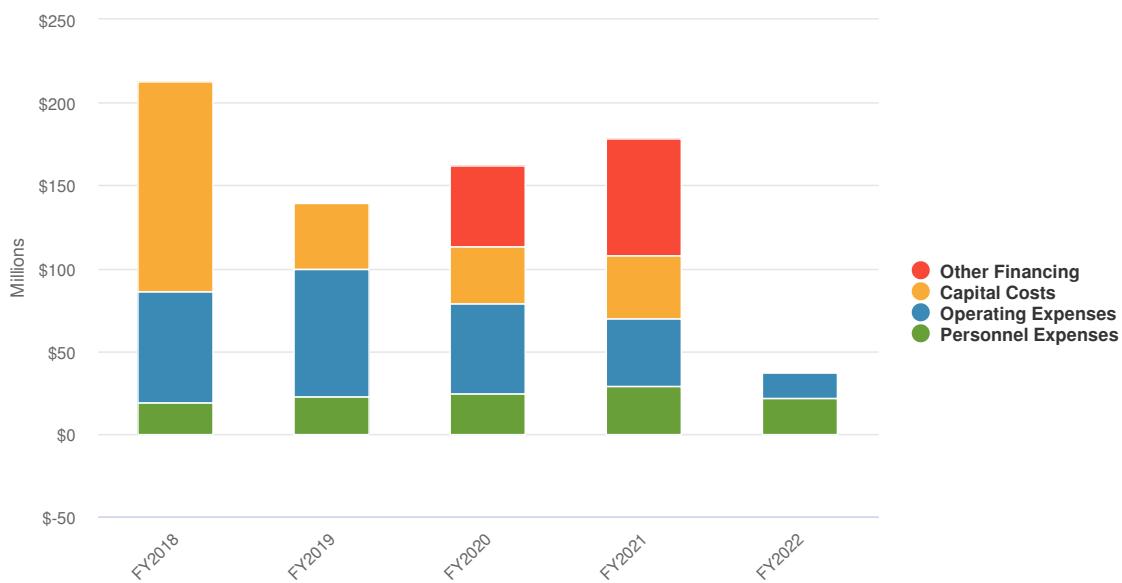
Budgeted Expenditures by Expense Type



In FY2021, the City established a new Internal Service Fund for vehicles, IT equipment, equipment and facilities. The FY2022 budget is the first year department contributions were programmed per the repair and replacement schedules for each type of capital. The total appropriations for internal service fund contributions are \$670,123 of the total \$1,365,449 FY2022 capital budget. The remaining \$695,326 of the FY2022 budget is for new equipment and vehicles for Public Works, Police and Parks and Grounds departments for enhanced service delivery.



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel Expenses	\$21,419,667.49	\$21,654,542.00	1.1%
Operating Expenses	\$14,183,696.00	\$15,658,070.00	10.4%
Capital Costs	\$1,012,307.00	\$920,178.00	-9.1%
Other Financing	\$6,955,545.20	\$445,271.00	-93.6%
Total Expense Objects:	\$43,571,215.69	\$38,678,061.00	-11.2%





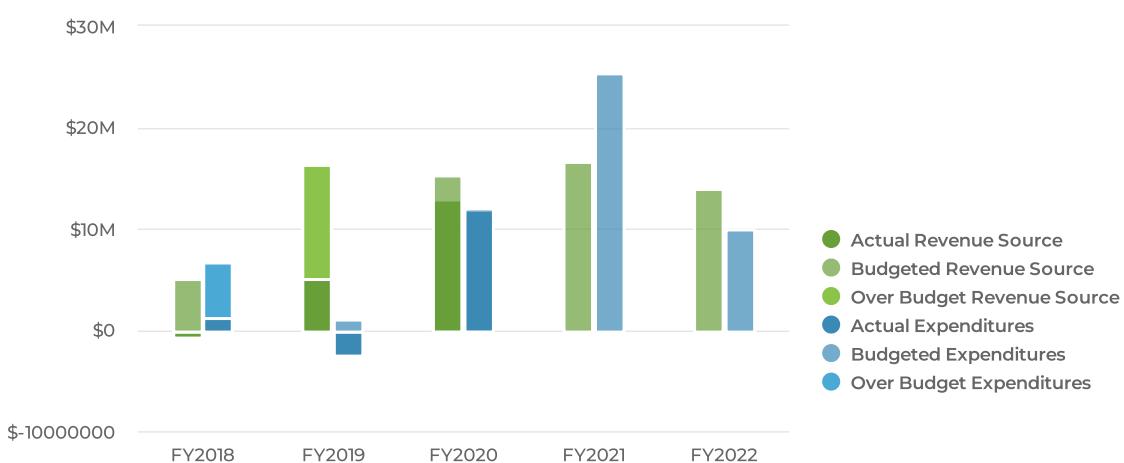
Special Revenue Fund

Special Revenue Funds are used to account for and report the proceeds of specific revenue that is restricted or committed for a specific purpose. The City of Beaumont has several Special Revenue Funds.

- Community Facilities Districts (CFD) Special Revenue Funds - These funds are used to account for annual tax assessments provided for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.
- Development Impact Fees (DIF) Special Revenue Funds - These funds are used to account for the receipt and expenditure of mitigation fees on specified capital projects.
- Gas Taxes Special Revenue Funds - Gas taxes are received for road and street maintenance and construction and are segregated into their own funds.
- Other Special Revenue Funds - Other special revenue funds consist of special grant and donation funds.

Summary

The City of Beaumont is projecting \$14.04M of revenue in FY2022, which represents a 16% decrease over the prior year mostly related to the funds received in FY2021 to address the COVID emergency. Budgeted expenditures are projected to decrease by 60.6% or \$15.42M to \$10.02M in FY2022.



Revenue by Fund

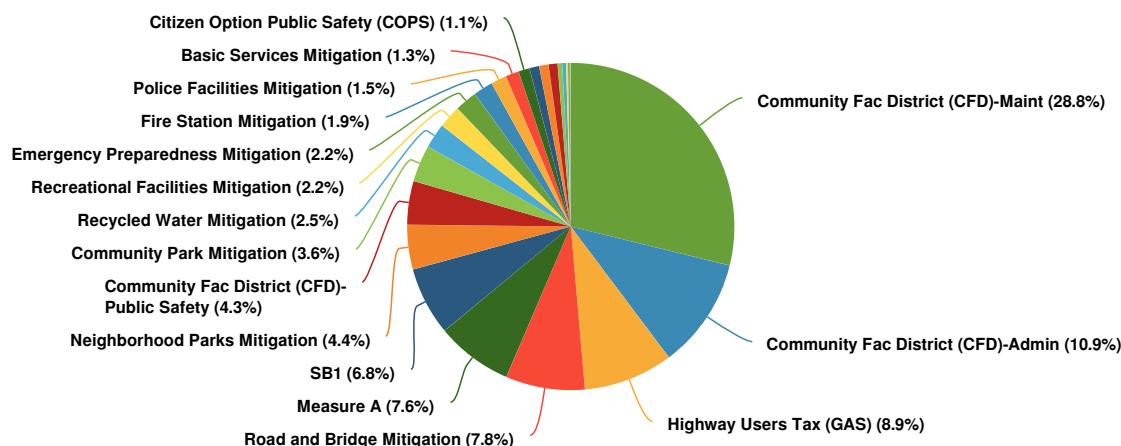
The Community Facilities District Special Tax Administrator provides the City budget assumptions that are from CFD rates set and controlled by a Rate and Method of Apportionment (RMA), and is used for annual maintenance costs of ongoing services provided to the community.

The Development Impact Fees are estimated by the housing forecast model assumptions. The amount of new development is projected and the rates are applied to the estimated new development. These numbers are compared to information that is received from developers through the Building Department.

The multiple Gas Tax funds budgeted revenues are received from the State of California estimates.

Grant fund revenues are budgeted from actual data received from the application of special grants. The one exception to this is the AB2766 (AQMD) fund which projects amounts off of trends from previous years.

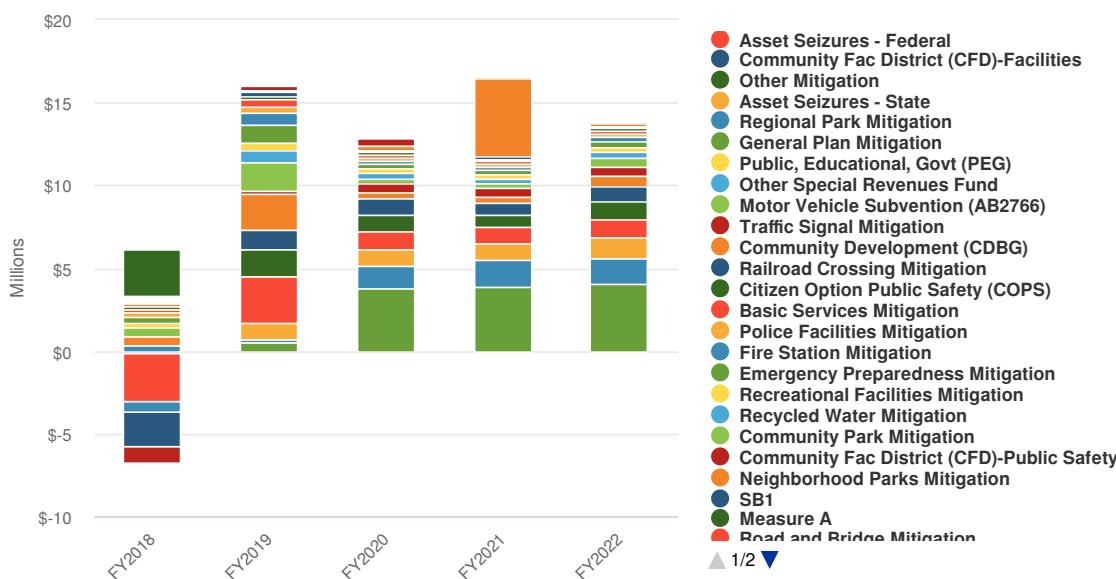
2022 Revenue by Fund



In FY2021, Beaumont was allocated \$635,569 of CARES Act funding and \$3,633,159 of State and Local Fiscal Recovery Funds (SLFRF) as a result of the Covid pandemic. These funds are reflected in the Special Revenue Grants Fund. The City is expecting to receive the second tranche of the State and Local Fiscal Recovery Funds in the amount of \$3,653,159 within FY2022, but it will be applied to the budget as a mid-year budget adjustment.



Budgeted and Historical 2022 Revenue by Fund



These schedules look skewed as an accounting change occurred in FY2020 to recognize transfers out of their own account. Prior to FY2020, transfers in and out were included in the same GL code. Without this difference in accounting, the trends would continue on an upward slope as new developments are added and revenues for new units are collected.

Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Highway Users Tax (GAS)			
Taxes	\$971,341.00	\$1,239,846.00	27.6%
Miscellaneous Revenues	\$4,875.00	\$3,000.00	-38.5%
Total Highway Users Tax (GAS):	\$976,216.00	\$1,242,846.00	27.3%
SB1			
Intergovernmental	\$731,313.00	\$945,983.00	29.4%
Miscellaneous Revenues	\$34,931.00	\$2,000.00	-94.3%
Total SB1:	\$766,244.00	\$947,983.00	23.7%
Measure A			
Taxes	\$723,205.00	\$1,060,000.00	46.6%
Miscellaneous Revenues	\$11,869.00	\$3,000.00	-74.7%
Total Measure A:	\$735,074.00	\$1,063,000.00	44.6%
Motor Vehicle Subvention (AB2766)			
Intergovernmental	\$62,500.00	\$60,000.00	-4%
Miscellaneous Revenues	\$3,020.00	\$2,500.00	-17.2%
Total Motor Vehicle Subvention (AB2766):	\$65,520.00	\$62,500.00	-4.6%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Public, Educational, Govt (PEG)			
Taxes	\$25,800.00	\$25,800.00	0%
Miscellaneous Revenues	\$2,007.00	\$120.00	-94%
Total Public, Educational, Govt (PEG):	\$27,807.00	\$25,920.00	-6.8%
Community Development (CDBG)			
Intergovernmental	\$4,728,728.00	\$130,000.00	-97.3%
Total Community Development (CDBG):	\$4,728,728.00	\$130,000.00	-97.3%
Citizen Option Public Safety (COPS)			
Intergovernmental	\$100,000.00	\$150,000.00	50%
Miscellaneous Revenues	\$2,609.00	\$3,000.00	15%
Total Citizen Option Public Safety (COPS):	\$102,609.00	\$153,000.00	49.1%
Asset Seizures - State			
Federal Asset Seizure	\$1,347.00	\$2,500.00	85.6%
Miscellaneous Revenues	\$4,822.00	\$2,000.00	-58.5%
Total Asset Seizures - State:	\$6,169.00	\$4,500.00	-27.1%
Asset Seizures - Federal			
Charges for Service	\$3,028.00		-100%
Total Asset Seizures - Federal:	\$3,028.00		-100%
Other Special Revenues Fund			
Licenses	\$3,918.00	\$5,000.00	27.6%
Other Financing Sources	\$17,498.00	\$34,200.00	95.5%
Miscellaneous Revenues	\$13,130.00	\$14,200.00	8.1%
Total Other Special Revenues Fund:	\$34,546.00	\$53,400.00	54.6%
Community Fac District (CFD)-Admin			
Other Financing Sources	\$1,544,331.00	\$1,532,960.00	-0.7%
Miscellaneous Revenues	\$54,454.00		-100%
Total Community Fac District (CFD)-Admin:	\$1,598,785.00	\$1,532,960.00	-4.1%
Community Fac District (CFD)-Maint			
Other Financing Sources	\$3,891,851.00	\$4,049,142.00	4%
Miscellaneous Revenues	\$3,158.00		-100%
Total Community Fac District (CFD)-Maint:	\$3,895,009.00	\$4,049,142.00	4%
Community Fac District (CFD)-Public Safety			
Other Financing Sources	\$570,281.00	\$605,588.00	6.2%
Miscellaneous Revenues	\$739.00		-100%
Total Community Fac District (CFD)-Public Safety:	\$571,020.00	\$605,588.00	6.1%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Basic Services Mitigation			
Charges for Service	\$152,379.00	\$180,298.00	18.3%
Miscellaneous Revenues	\$7,029.00	\$6,000.00	-14.6%
Total Basic Services Mitigation:	\$159,408.00	\$186,298.00	16.9%
General Plan Mitigation			
Charges for Service	\$17,700.00	\$21,250.00	20.1%
Miscellaneous Revenues	\$82.00	\$700.00	753.7%
Total General Plan Mitigation:	\$17,782.00	\$21,950.00	23.4%
Recreational Facilities Mitigation			
Charges for Service	\$260,438.00	\$308,155.00	18.3%
Miscellaneous Revenues	\$6,514.00	\$6,500.00	-0.2%
Total Recreational Facilities Mitigation:	\$266,952.00	\$314,655.00	17.9%
Traffic Signal Mitigation			
Charges for Service	\$97,056.00	\$115,978.00	19.5%
Miscellaneous Revenues	\$9,303.00	\$9,200.00	-1.1%
Total Traffic Signal Mitigation:	\$106,359.00	\$125,178.00	17.7%
Railroad Crossing Mitigation			
Charges for Service	\$104,303.00	\$124,636.00	19.5%
Miscellaneous Revenues	\$16,215.00	\$12,856.00	-20.7%
Total Railroad Crossing Mitigation:	\$120,518.00	\$137,492.00	14.1%
Police Facilities Mitigation			
Charges for Service	\$178,735.00	\$211,480.00	18.3%
Miscellaneous Revenues	\$5,456.00	\$5,500.00	0.8%
Total Police Facilities Mitigation:	\$184,191.00	\$216,980.00	17.8%
Fire Station Mitigation			
Charges for Service	\$206,998.00	\$244,923.00	18.3%
Miscellaneous Revenues	\$30,206.00	\$24,876.00	-17.6%
Total Fire Station Mitigation:	\$237,204.00	\$269,799.00	13.7%
Road and Bridge Mitigation			
Charges for Service	\$883,655.00	\$1,055,917.00	19.5%
Miscellaneous Revenues	\$107,236.00	\$45,000.00	-58%
Total Road and Bridge Mitigation:	\$990,891.00	\$1,100,917.00	11.1%
Recycled Water Mitigation			
Charges for Service	\$278,471.00	\$334,322.00	20.1%
Miscellaneous Revenues	\$18,168.00	\$12,500.00	-31.2%
Total Recycled Water Mitigation:	\$296,639.00	\$346,822.00	16.9%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Emergency Preparedness Mitigation			
Charges for Service	\$258,289.00	\$310,093.00	20.1%
Total Emergency Preparedness Mitigation:	\$258,289.00	\$310,093.00	20.1%
Community Park Mitigation			
Charges for Service	\$247,986.00	\$505,517.00	103.8%
Miscellaneous Revenues	\$4,481.00	\$4,600.00	2.7%
Total Community Park Mitigation:	\$252,467.00	\$510,117.00	102.1%
Regional Park Mitigation			
Miscellaneous Revenues	\$0.00	\$10,500.00	N/A
Total Regional Park Mitigation:	\$0.00	\$10,500.00	N/A
Neighborhood Parks Mitigation			
Charges for Service	\$300,104.00	\$611,759.00	103.8%
Miscellaneous Revenues	\$5,425.00	\$5,500.00	1.4%
Total Neighborhood Parks Mitigation:	\$305,529.00	\$617,259.00	102%
Total:	\$16,706,984.00	\$14,038,899.00	-16%

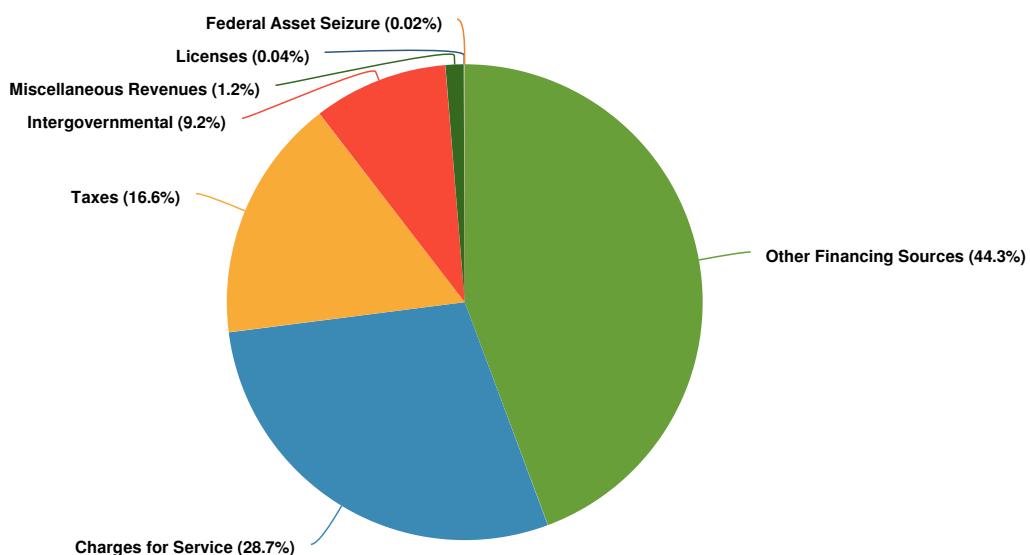


Revenues by Source

Other Financing Sources comprise the largest amount of revenue in these funds. The majority of these revenues are allocated to assessments from the Community Facilities funds. These revenues are provided by the City's CFD Tax Administrator Consultant from annual special tax assessments set and controlled by a rate and method of apportionment (RMA) and used for annual maintenance costs of ongoing services. Estimations for the budget year gas taxes are taken from the State of California estimates, which make up the majority of the taxes in these funds. Charges for services comprise Development Impact Fee (DIF) revenue, which are received based on permits pulled for new development. This revenue is used for capital projects to mitigate the effects of new development.

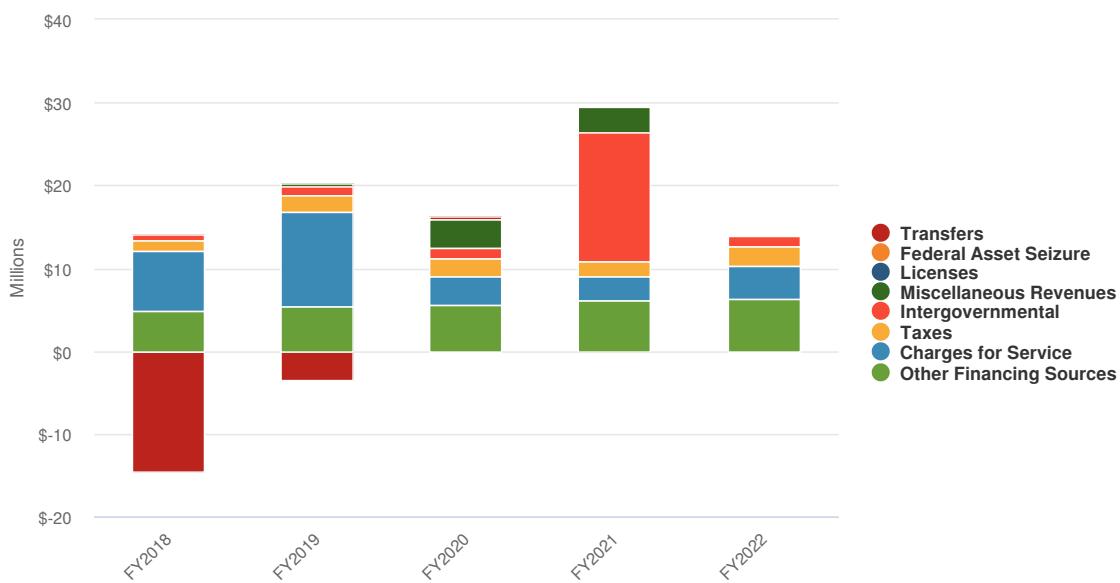
Intergovernmental revenue is revenue received from other governmental agencies such as AQMD, CDBG and COPS funding.

Projected 2022 Revenues by Source



As provided in the graph below, charges for services have varied the most from year to year. This is due to building permit revenues which come from development within the City. Increases in annual variations in this revenue source can be seen from large developments such as industrial projects. The FY2022 budget provides for an increase in development activity within the residential and commercial sectors.

Budgeted and Historical 2022 Revenues by Source



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes	\$1,720,346.00	\$2,325,646.00	35.2%
Charges for Service	\$2,989,142.00	\$4,024,328.00	34.6%
Licenses	\$3,918.00	\$5,000.00	27.6%
Intergovernmental	\$5,622,541.00	\$1,285,983.00	-77.1%
Other Financing Sources	\$6,023,961.00	\$6,221,890.00	3.3%
Federal Asset Seizure	\$1,347.00	\$2,500.00	85.6%
Miscellaneous Revenues	\$345,729.00	\$173,552.00	-49.8%
Total Revenue Source:	\$16,706,984.00	\$14,038,899.00	-16%



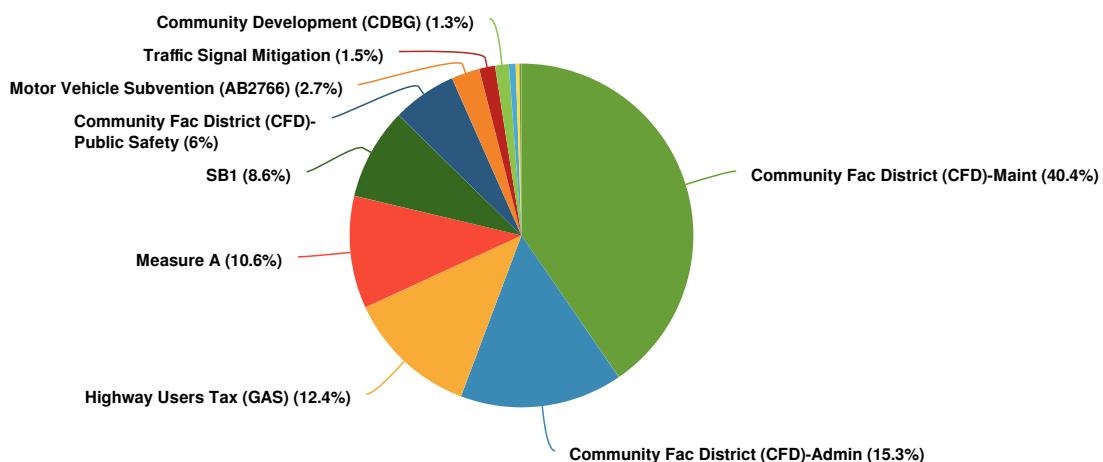
Expenditures by Fund

The CFD Maintenance Fund consists of the majority of expenditures in the Special Revenue Funds. These funds are transferred into the General Fund to cover services such as parks and grounds, street maintenance, and public safety.

The majority of the CFD Administration fund is transferred to the General Fund to cover administration services of the CFD program. Such expenditures include personnel time and software. Within the fund, the CFD Tax Administrator consultant invoices and trustee invoices are paid directly within the fund.

The Highway Users Gas Tax fund is used to account for funds received from the State and are transferred into the General Fund to pay for a portion of the Streets Maintenance Department. Measure A and SB1 funds are used for street improvement capital projects and are transferred into the capital projects funds when project expenditures are incurred.

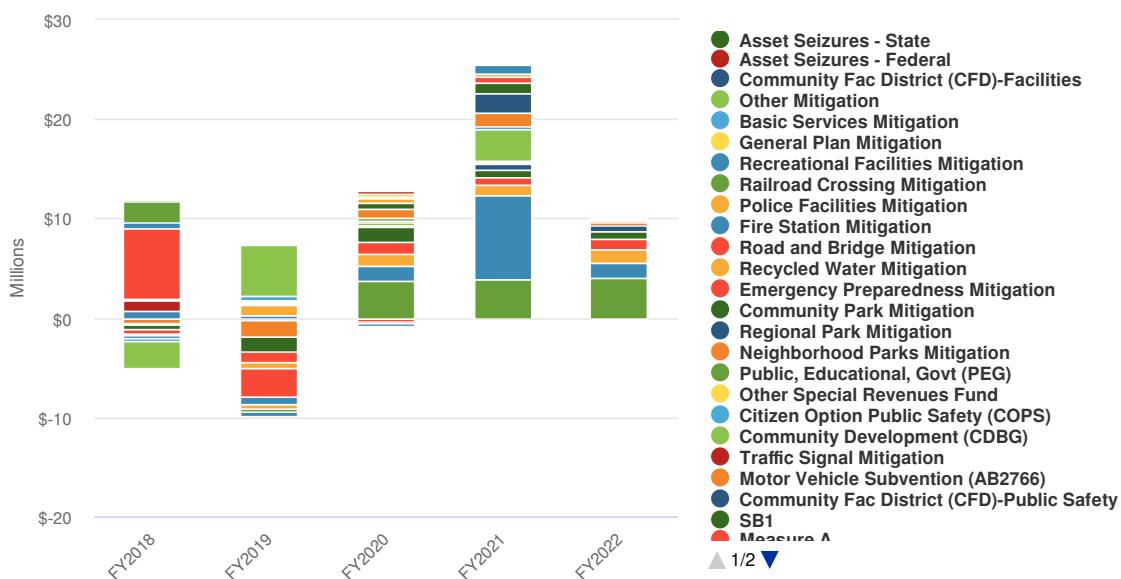
2022 Expenditures by Fund



The majority of funds within the Special Revenue Funds consist of developer mitigation funds. These funds are used as a funding source to support the City's Capital Improvement Plan. These funds are transferred-out of the respective funds and are transferred-in to the Capital Projects fund. Prior to FY2020, transfers-in and transfers-out were completed within the same accounting revenue line. The City has corrected this accounting error. However, the graph shows the inefficiency in previous accounting techniques.



Budgeted and Historical 2022 Expenditures by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Highway Users Tax (GAS)			
Other Financing	\$976,216.00	\$1,242,846.00	27.3%
Total Highway Users Tax (GAS):	\$976,216.00	\$1,242,846.00	27.3%
SB1			
Other Financing	\$730,000.00	\$863,763.00	18.3%
Total SB1:	\$730,000.00	\$863,763.00	18.3%
Measure A			
Other Financing	\$800,000.00	\$1,060,000.00	32.5%
Total Measure A:	\$800,000.00	\$1,060,000.00	32.5%
Motor Vehicle Subvention (AB2766)			
Operating Expenses	\$5,667.00		-100%
Capital Costs	\$75,000.00	\$266,000.00	254.7%
Total Motor Vehicle Subvention (AB2766):	\$80,667.00	\$266,000.00	229.8%
Public, Educational, Govt (PEG)			
Operating Expenses	\$24,800.00	\$19,500.00	-21.4%
Total Public, Educational, Govt (PEG):	\$24,800.00	\$19,500.00	-21.4%
Community Development (CDBG)			
Operating Expenses	\$310,000.00	\$0.00	-100%
Capital Costs	\$130,000.00	\$130,000.00	0%
Other Financing	\$2,755,572.00		-100%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Total Community Development (CDBG):	\$3,195,572.00	\$130,000.00	-95.9%
Citizen Option Public Safety (COPS)			
Operating Expenses	\$158,300.00	\$0.00	-100%
Capital Costs	\$25,167.00		-100%
Other Financing	\$65,770.00	\$62,734.00	-4.6%
Total Citizen Option Public Safety (COPS):	\$249,237.00	\$62,734.00	-74.8%
Other Special Revenues Fund			
Operating Expenses	\$51,630.00	\$34,100.00	-34%
Total Other Special Revenues Fund:	\$51,630.00	\$34,100.00	-34%
Community Fac District (CFD)-Admin			
Operating Expenses	\$342,055.00	\$342,095.00	0%
Other Financing	\$8,137,267.00	\$1,190,865.00	-85.4%
Total Community Fac District (CFD)-Admin:	\$8,479,322.00	\$1,532,960.00	-81.9%
Community Fac District (CFD)-Maint			
Other Financing	\$3,895,009.00	\$4,049,142.00	4%
Total Community Fac District (CFD)-Maint:	\$3,895,009.00	\$4,049,142.00	4%
Community Fac District (CFD)-Public Safety			
Other Financing	\$659,736.00	\$605,588.00	-8.2%
Total Community Fac District (CFD)-Public Safety:	\$659,736.00	\$605,588.00	-8.2%
Recreational Facilities Mitigation			
Other Financing	\$900,000.00		-100%
Total Recreational Facilities Mitigation:	\$900,000.00		-100%
Traffic Signal Mitigation			
Other Financing	\$150,000.00	\$150,000.00	0%
Total Traffic Signal Mitigation:	\$150,000.00	\$150,000.00	0%
Police Facilities Mitigation			
Other Financing	\$250,000.00		-100%
Total Police Facilities Mitigation:	\$250,000.00		-100%
Road and Bridge Mitigation			
Other Financing	\$600,000.00		-100%
Total Road and Bridge Mitigation:	\$600,000.00		-100%
Community Park Mitigation			
Other Financing	\$1,145,000.00		-100%
Total Community Park Mitigation:	\$1,145,000.00		-100%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Regional Park Mitigation			
Other Financing	\$1,900,000.00		-100%
Total Regional Park Mitigation:	\$1,900,000.00		-100%
Neighborhood Parks Mitigation			
Other Financing	\$1,350,000.00		-100%
Total Neighborhood Parks Mitigation:	\$1,350,000.00		-100%
Total:	\$25,437,189.00	\$10,016,633.00	-60.6%



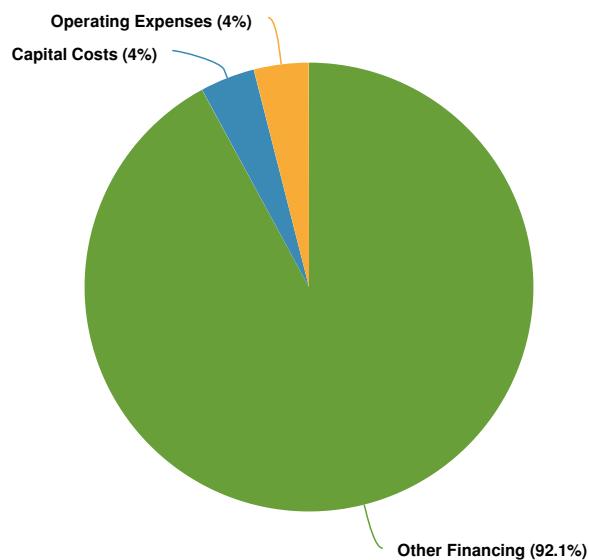
Expenditures by Expense Type

There are three Special Revenue Funds that contain operating costs. These funds are the Public Educational Government (PEG) fund, Donations fund and CFD Administration Fund. The PEG fund is a fund to collect Public Educational Government fees from cable television providers and is used to upgrade these services in the community. The Donations fund collects donations that are used to fund special programs such as K9 support, Shop with a Cop, and Police Explorer programs. The CFD Administration fund includes expenses for CFD Bond Trustee fees, CFD Tax Administrator contractual services.

The capital costs are within the Air Quality Management District (AQMD) and Community Development Block Grant (CDBG) funds. The AQMD fund budget includes dollars for clean air vehicle purchases and the CDBG fund budget holds CDBG capital improvement projects costs within its own fund.

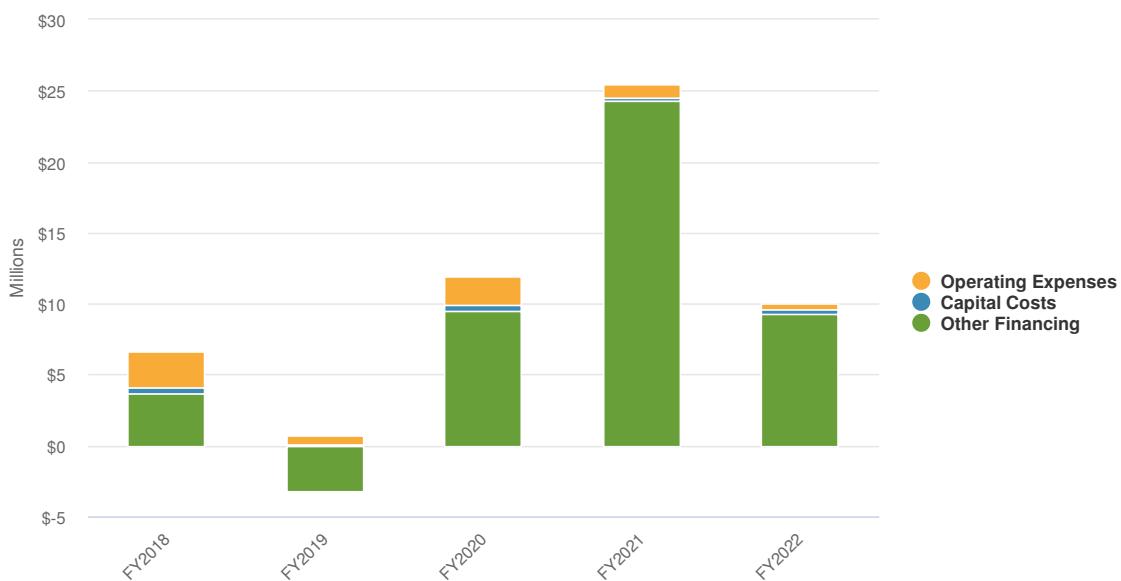
The majority of expenditures are within the Other Financing category, which comprises the transfer-out to support funding for the Streets Department and Police Department Cadet costs within the General Fund. The remaining transfer-outs are to the Capital Projects Funds to support the Capital Improvement Plan.

Budgeted Expenditures by Expense Type



In FY2021, The City Council appropriated one-time funds in the amount of \$6,481,270 from the CFD Administration reserves to create a new Internal Service Fund to address ongoing replacement and maintenance needs such as vehicle replacement, information technology infrastructure, equipment replacement and facility maintenance. The Grants fund also transferred CARES and SLFRF funds to the General Fund in the amount of \$3,391,141 to address the COVID-19 emergency. This resulted in higher budgeted appropriations in FY2021 than the normal trend.

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Operating Expenses	\$892,452.00	\$395,695.00	-55.7%
Capital Costs	\$230,167.00	\$396,000.00	72%
Other Financing	\$24,314,570.00	\$9,224,938.00	-62.1%
Total Expense Objects:	\$25,437,189.00	\$10,016,633.00	-60.6%





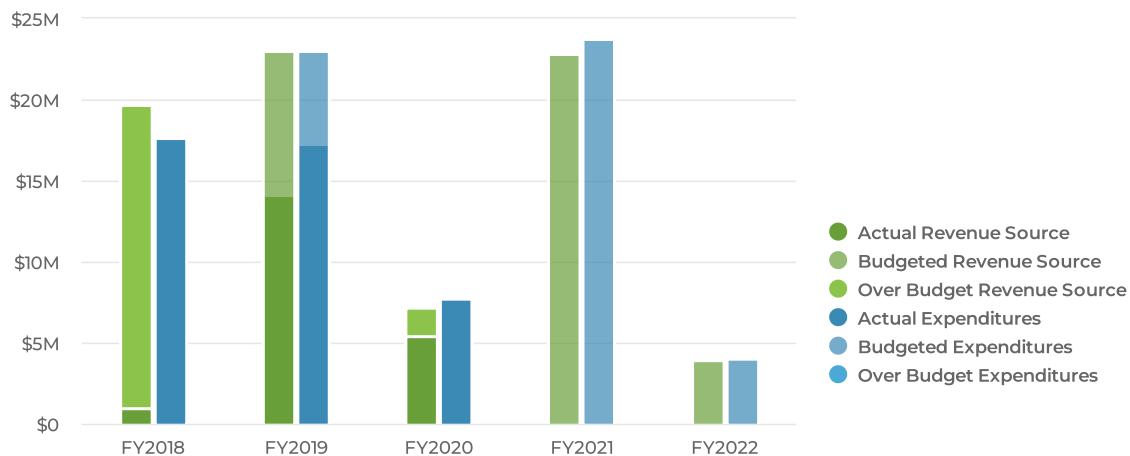
Capital Projects Fund

The Capital Projects Funds are Governmental Funds that are specific for capital projects within the City. The General Capital Projects fund houses all the expenditures for capital projects, and revenues from the appropriated funding sources are transferred in to cover the capital project costs.

The CFD Capital Projects fund is used to account for the collection or accumulation of funds for the acquisition or construction of facilities authorized by the CFD.

Summary

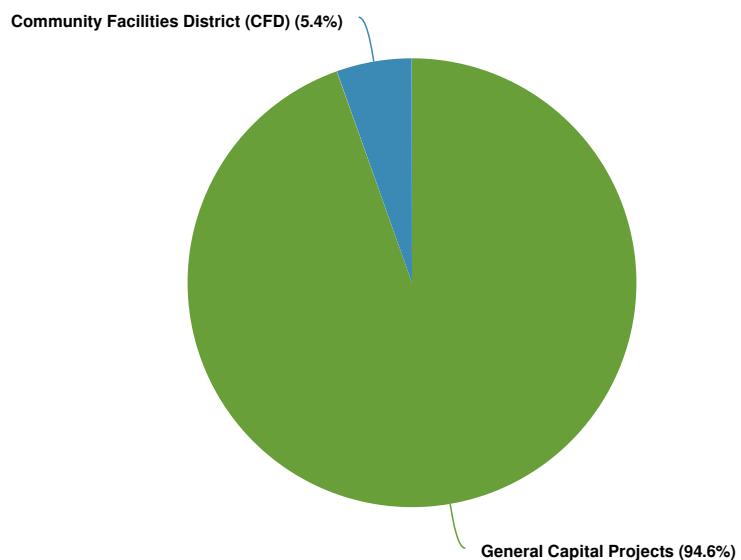
The City of Beaumont Capital Projects Funds are budgeted from the approved Capital Improvement Plan (CIP) which allocates resources for the acquisition and construction of citywide improvements. Expenditures for capital projects are recorded directly into the capital projects funds which are offset by transfers from the funding sources provided within the CIP.



Revenue by Fund

The majority of the revenue for the General Capital Projects fund is transferred to support capital projects within the Capital Improvement Program. Funding sources provided for capital improvements come from developer impact fees, gas taxes, Measure A half-cent sales tax revenues, internal service funds and CFD assessments for approved facility construction.

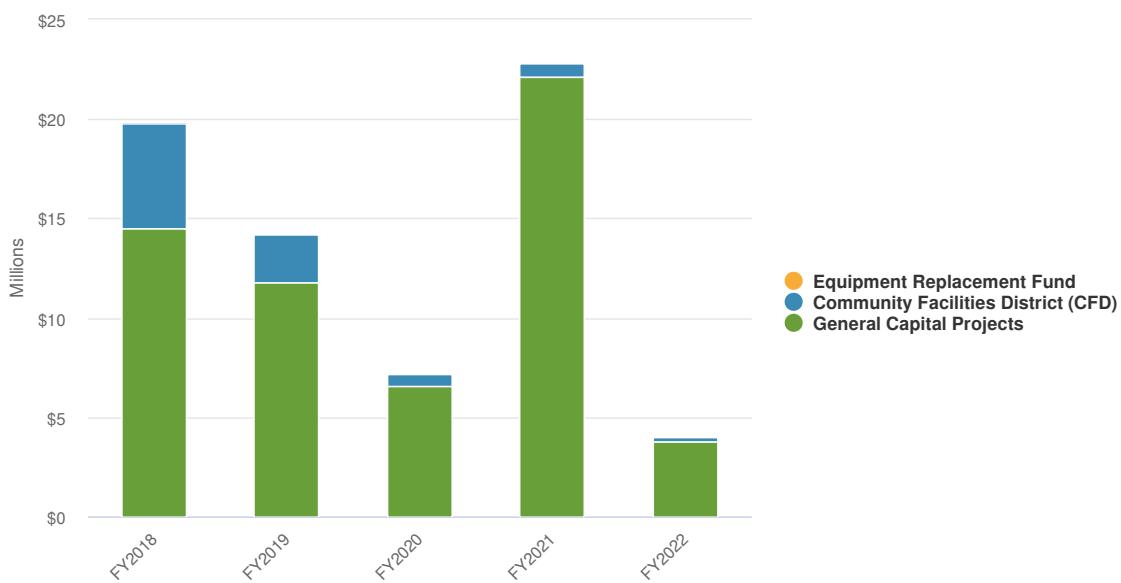
2022 Revenue by Fund



The General Capital Projects fund budget provides for the majority of projects within the Capital Improvement Plan (CIP). Cost estimates vary based on the type of project planned within each year. Revenues for these funds consist of transfers from funding sources that are identified in the CIP budget process.



Budgeted and Historical 2022 Revenue by Fund



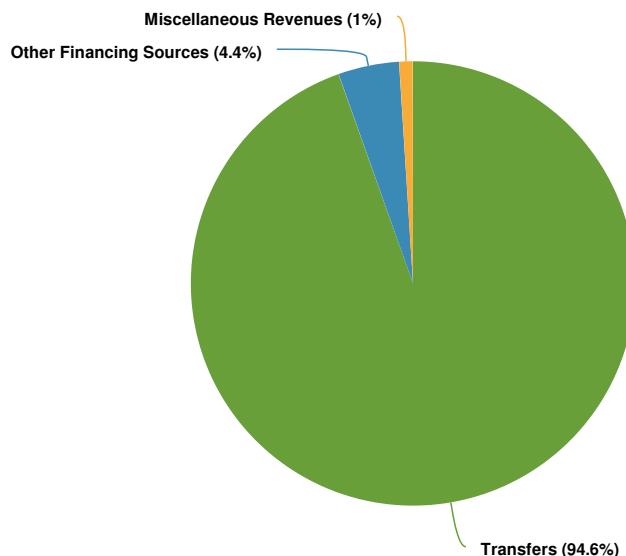
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
General Capital Projects			
Transfers	\$22,125,000.00	\$3,783,340.00	-82.9%
Total General Capital Projects:	\$22,125,000.00	\$3,783,340.00	-82.9%
Community Facilities District (CFD)			
Other Financing Sources	\$443,907.00	\$177,685.00	-60%
Miscellaneous Revenues	\$266,094.00	\$40,000.00	-85%
Total Community Facilities District (CFD):	\$710,001.00	\$217,685.00	-69.3%
Total:	\$22,835,001.00	\$4,001,025.00	-82.5%



Revenues by Source

The FY2022 budgeted funding sources transfers-in for capital projects are \$1,459,577 of internal service funds, \$863,763 of SB1 gas tax funds, \$1,060,000 of Measure A half-cent sales tax funds and \$250,000 of CFD capital projects funds.

Projected 2022 Revenues by Source

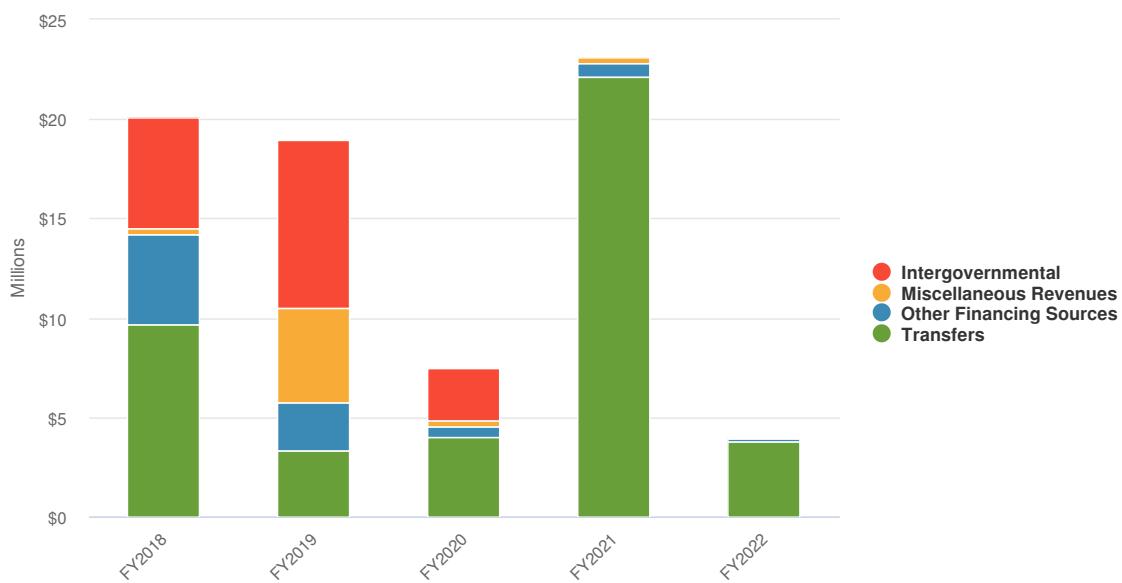


FY2021 contained an aggressive capital improvement plan to address street improvements, park upgrades and recreation facilities improvements. This aggressive plan stemmed from identifying available funding sources and programming them into the plan through the City Council's goals and priorities.

The FY2022 budget, although not as aggressive as FY2021, will continue to build on the City Council's priorities by addressing street projects and includes identified City infrastructure improvements.



Budgeted and Historical 2022 Revenues by Source



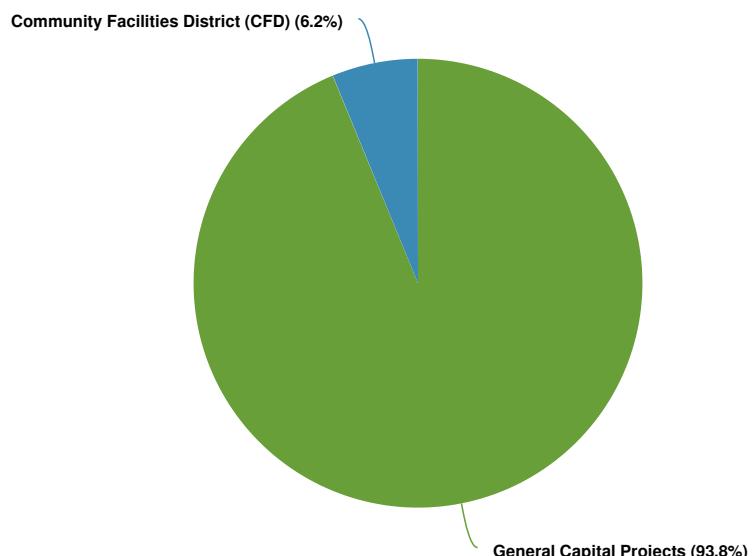
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Revenue Source			
Other Financing Sources	\$443,907.00	\$177,685.00	-60%
Miscellaneous Revenues	\$266,094.00	\$40,000.00	-85%
Transfers	\$22,125,000.00	\$3,783,340.00	-82.9%
Total Revenue Source:	\$22,835,001.00	\$4,001,025.00	-82.5%



Expenditures by Fund

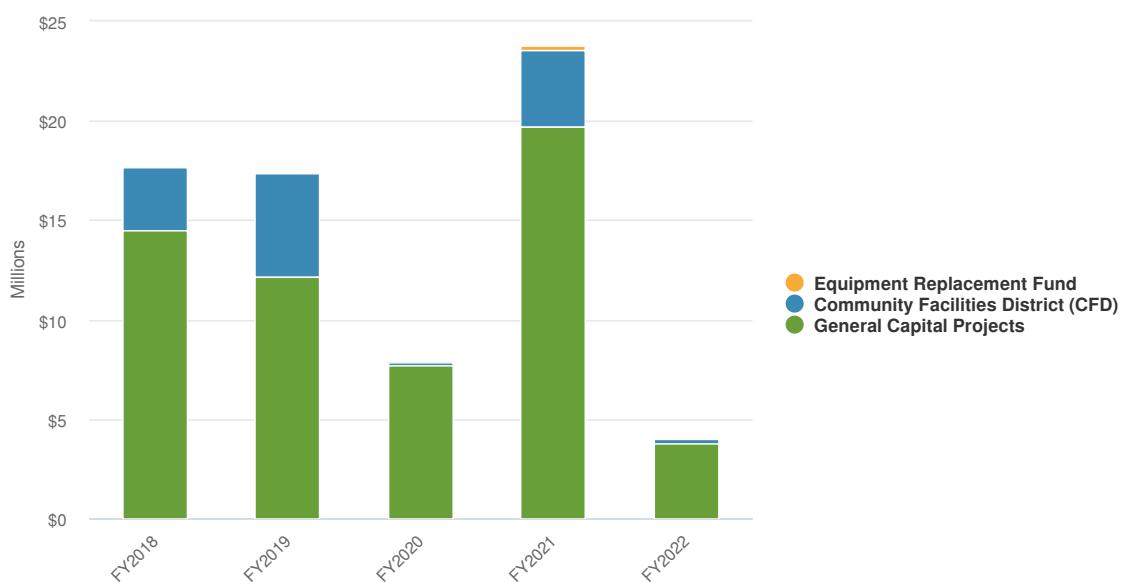
The majority of capital improvement projects will be completed by the General Capital Projects fund. The 6% from the Community Facilities District is a transfer-out budgeted to cover a project within the Capital Improvement Plan.

2022 Expenditures by Fund



Expenditures within the Capital Projects funds will vary year-by-year as the capital improvement plan changes. Each year is different as the projects within the capital improvement plan will vary by cost depending on the type of project.

Budgeted and Historical 2022 Expenditures by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
General Capital Projects			
Capital Costs	\$19,725,000.04	\$3,783,340.00	-80.8%
Total General Capital Projects:	\$19,725,000.04	\$3,783,340.00	-80.8%
Equipment Replacement Fund			
Capital Costs	\$213,555.00		-100%
Total Equipment Replacement Fund:	\$213,555.00		-100%
Community Facilities District (CFD)			
Operating Expenses	\$3,000.00	\$0.00	-100%
Other Financing	\$3,850,000.00	\$250,000.00	-93.5%
Total Community Facilities District (CFD):	\$3,853,000.00	\$250,000.00	-93.5%
Total:	\$23,791,555.04	\$4,033,340.00	-83%





Internal Services Fund

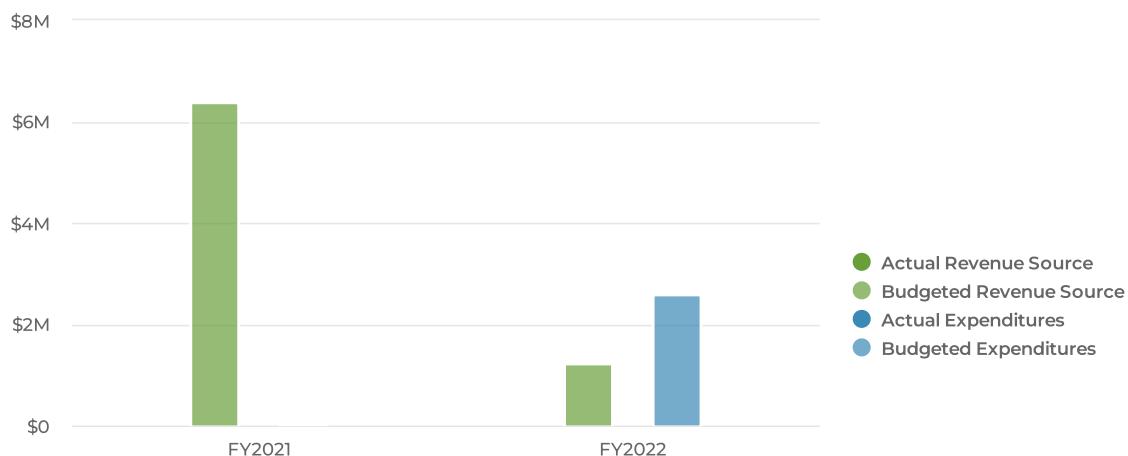
On December 15, 2020, the City Council approved the creation of an Internal Service Fund. City operations require the use of buildings, vehicles, equipment/infrastructure. The amount of expenditure for these areas is not consistent and fluctuates from year to year. As a result, it is very difficult and not recommended to budget these costs through the normal operating budget.

Instead, the standard for municipal governments is to establish internal service funds to accumulate capital and address these periodic and sometimes large expenditures.

The use of Internal Service funds provides for a smoothing of the costs over the useful life of the asset. This is a better budgeting process in that it does not require large allocations in one year and smaller allocations in other years. Instead, the estimate for repairs or replacement is based off of amortization schedules which allow assets to be repaired or replaced timely.

Summary

The City of Beaumont is projecting \$1.24M in revenue in FY2022, which represents an 80.7% decrease over the prior year. Budgeted expenditures are projected to increase by 98.5% or \$2.55M to \$2.59M in FY2022. Since this fund is new it will take a few years to show what the trend will be moving forward.



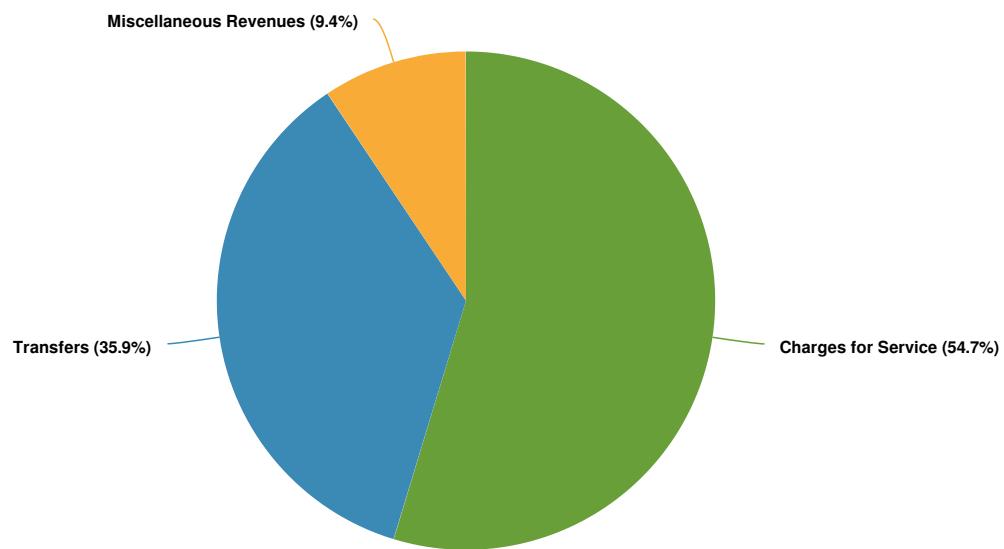
FY2021 was the creation of the Internal Service Fund. Funds were transferred in from accumulated Community Facility District Administrative Funds.



Revenues by Source

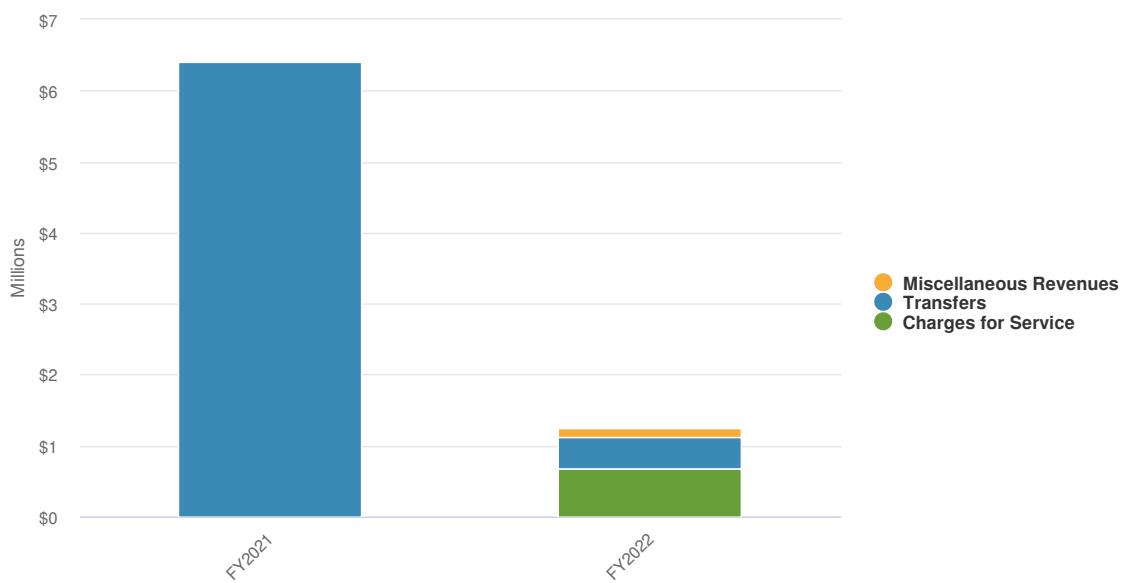
Charges for Services constitute the majority of revenue within the Internal Service Fund. All departments of the City are charged a proportionate amount as contributions to the Internal Service Fund. These charges for services are based off the various replacement schedules for information technology, vehicle replacement, infrastructure improvement, and equipment. Each department's contributions are calculated using their proportionate share of the resources within those schedules. Transfers constitute the two Enterprise Fund's contributions to the Internal Service Fund. These items are already included in their overhead charges that are transferred into the General Fund. Therefore, the General Fund transfers their proportionate share to the Internal Service Fund from the overhead transfer the General Fund receives. Miscellaneous revenues are interest earnings that are allocated to the balance that resides within the fund.

Projected 2022 Revenues by Source



This chart shows the initial contribution to create the fund in FY2021. FY2022 is a more accurate view as to what this fund's revenues will look like moving forward.

Budgeted and Historical 2022 Revenues by Source



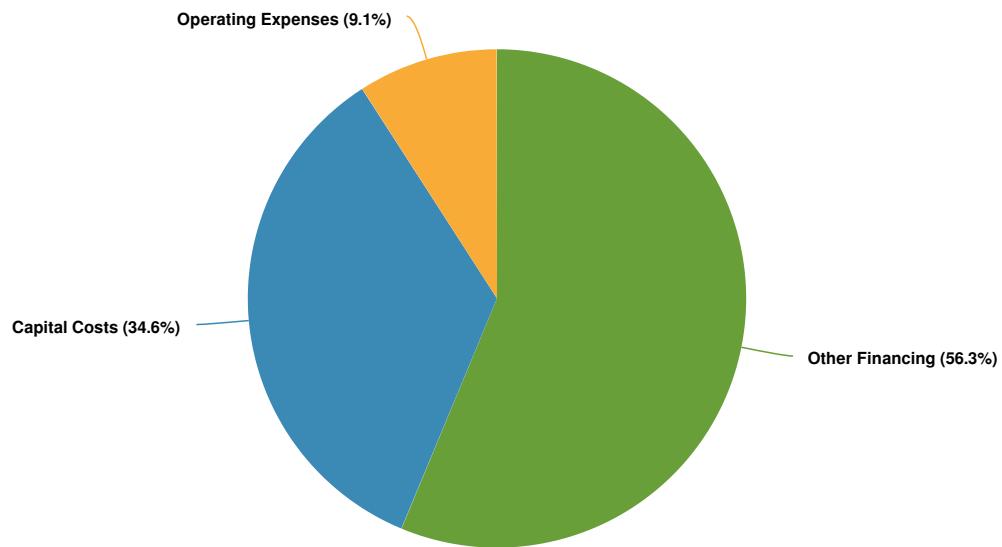
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Revenue Source			
Charges for Service		\$677,819.00	N/A
Miscellaneous Revenues		\$116,190.00	N/A
Transfers	\$6,409,500.00	\$445,271.00	-93.1%
Total Revenue Source:	\$6,409,500.00	\$1,239,280.00	-80.7%



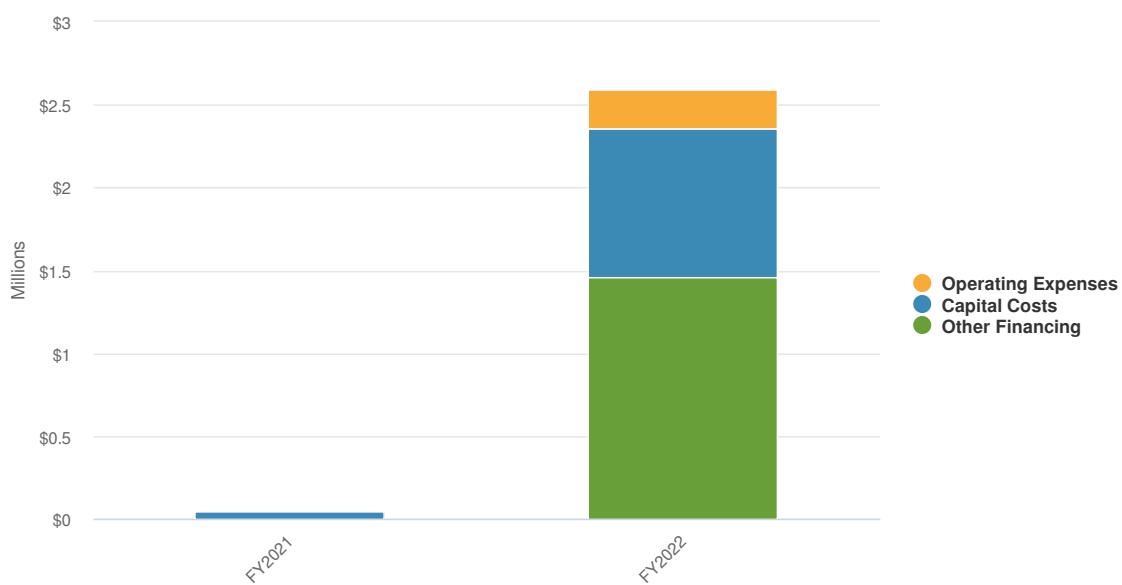
Expenditures by Expense Type

Other financing sources are transferred-out to cover infrastructure improvements in the FY2022 Capital Improvement Plan budget. Capital costs consist of vehicle and equipment replacement and operating costs are for Information Technology related costs.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The Internal Service Fund was created in FY2021. Therefore, this chart is the complete opposite of the revenue chart. Revenue came in the first year but planned expenditures will not be incurred until this current budget and will continue to grow as the use of this fund is continued.

Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Operating Expenses		\$236,000.00	N/A
Capital Costs	\$40,895.00	\$898,217.00	2,096.4%
Other Financing		\$1,459,577.00	N/A
Total Expense Objects:	\$40,895.00	\$2,593,794.00	6,242.6%

Fund Balance

Since the Internal Service Fund was set up in FY2021 and used for the first time in FY2022, there is only one year of fund balance information.





Enterprise Funds

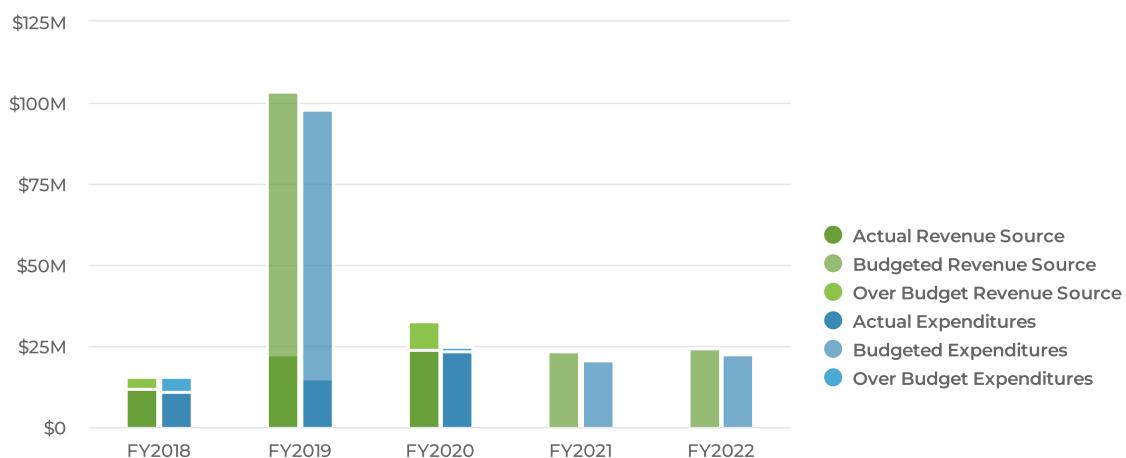
Enterprise Funds (aka Proprietary Funds) are used to report any activity for which a fee is charged to external users for goods or services. The City of Beaumont has two enterprise funds, Wastewater and Transit. Enterprise funds are accounted for on a full accrual basis.

Wastewater Fund - The Wastewater Fund was established to receive and disburse funds collected through sewer fees and sewer facilities charges. These funds are used for operation and maintenance of sewer disposal facilities and the financing of construction outlet sewers.

Transit Fund - The Transit Fund is intended to show the financial position and the operation and maintenance of the City's fixed route and dial-a-ride transit systems.

Summary

The City of Beaumont is projecting \$24.42M of revenue in FY2022, which represents a 3.8% increase over the prior year between wastewater and transit, combined. Budgeted expenditures are projected to increase by 7.7% or \$1.74M to \$22.77M in FY2022.



The wastewater sewer fees had an increase of 5% beginning July 1, 2021. This increase contributed to a net 6.7% total increase in revenue which is also due, in part, to customer growth. Transit revenues decreased from the prior year overall by 9.1%, mostly due to a reduction in subsidy from RCTC.

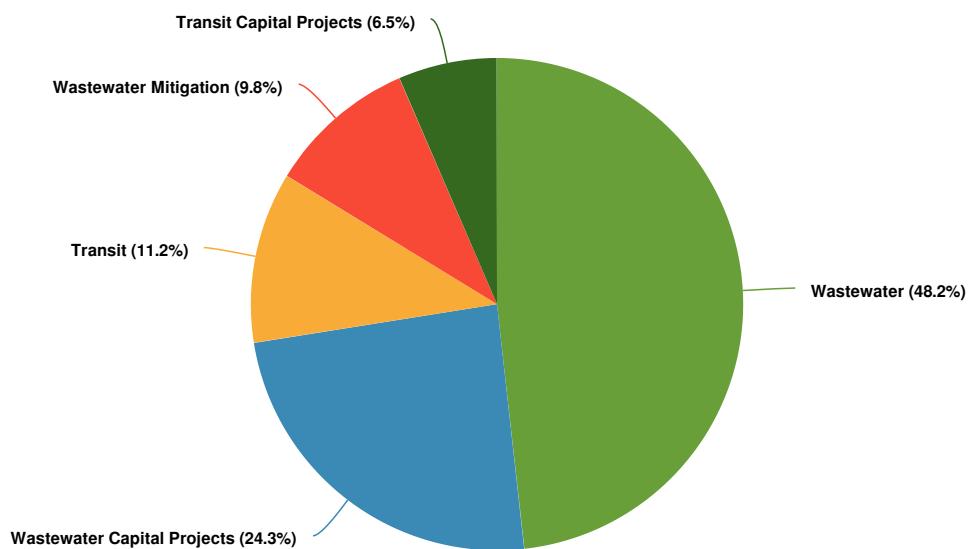


Revenue by Fund

Wastewater revenue is estimated using prior year actual results and applying a growth rate based off the housing forecast and estimates for commercial growth. A percentage is also applied to forecast any identified rate increases for the budget year. These models are reviewed annually and constantly used for budgeting purposes. The Wastewater Capital projects fund houses unspent bond proceeds which earn interest. Wastewater mitigation fees are estimated using the housing forecast model and the rate currently applied for the wastewater impact fee.

The transit budget is carefully planned as it is heavily subsidized by the Riverside County Transportation Commission (RCTC). The budget is planned and brought forward to RCTC for approval and incorporated into the city budget. Other revenues received would include ridership fares and other grant revenue.

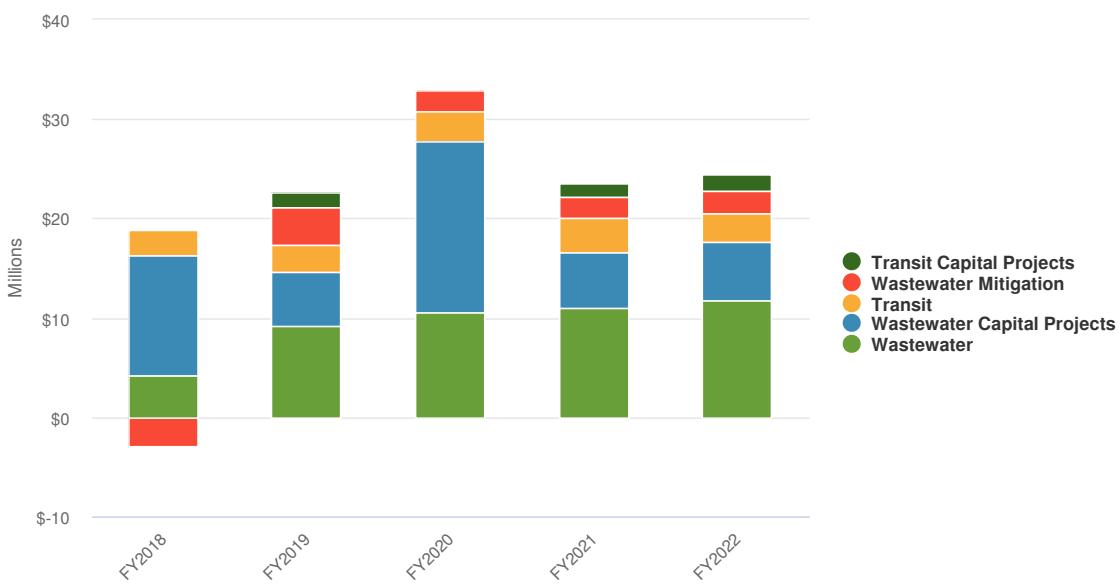
2022 Revenue by Fund



As the city grows with more businesses and residents, the wastewater system revenues will also grow as more connections are made to the wastewater system. FY2020 had an increase in transfers to the Wastewater Capital Projects fund. Funds in the Wastewater Mitigation fund were used to cover a portion of the Wastewater Revenue Bonds that were issued in 2018 to expand the Wastewater Treatment Plant and Brineline. FY2020 also contained the acceptance of wastewater improvements within a large development within the City.



Budgeted and Historical 2022 Revenue by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Wastewater			
Cost Recovery	\$6,300.00	\$5,000.00	-20.6%
Proprietary Revenues	\$10,849,000.00	\$11,671,500.00	7.6%
Miscellaneous Revenues	\$37,500.00	\$100,000.00	166.7%
Fines and Forfeitures	\$0.00	\$5,000.00	N/A
Transfers	\$128,804.00		-100%
Total Wastewater:	\$11,021,604.00	\$11,781,500.00	6.9%
Wastewater Mitigation			
Charges for Service	\$1,996,362.00	\$2,363,659.00	18.4%
Miscellaneous Revenues	\$102,242.00	\$26,000.00	-74.6%
Total Wastewater Mitigation:	\$2,098,604.00	\$2,389,659.00	13.9%
Wastewater Capital Projects			
Transfers	\$5,623,788.00	\$5,922,988.00	5.3%
Total Wastewater Capital Projects:	\$5,623,788.00	\$5,922,988.00	5.3%
Transit			
Taxes		\$124,000.00	N/A
Intergovernmental	\$2,776,096.00	\$2,411,849.00	-13.1%
LCTOP Revenue	\$93,346.00	\$40,465.00	-56.7%
Proprietary Revenues	\$213,942.00	\$168,650.00	-21.2%
Miscellaneous Revenues	\$1,000.00	\$1,000.00	0%
Transfers	\$295,295.00		-100%
Total Transit:	\$3,379,679.00	\$2,745,964.00	-18.8%

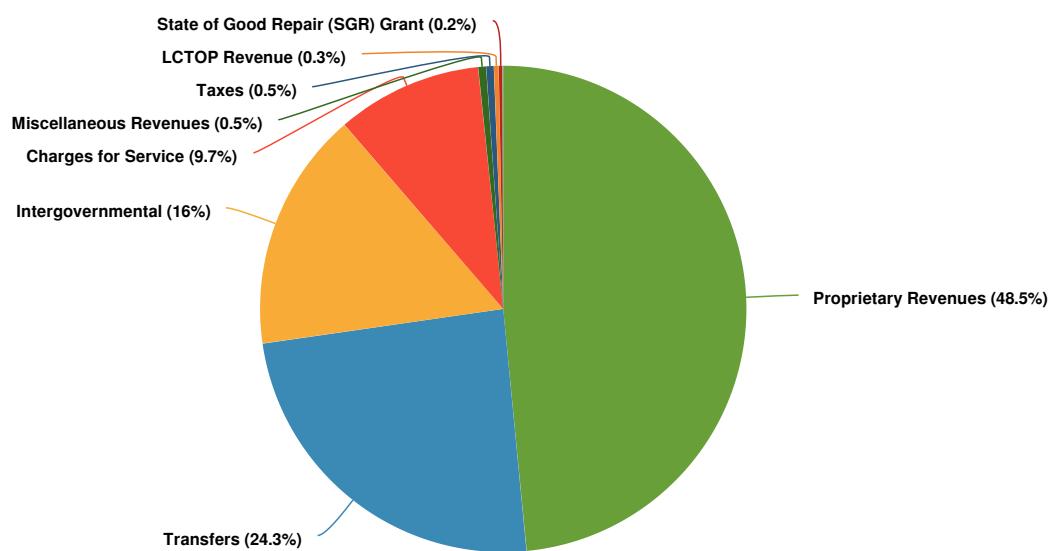


Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Transit Capital Projects			
Intergovernmental	\$1,166,463.00	\$1,484,000.00	27.2%
State of Good Repair (SGR) Grant	\$214,721.00	\$60,000.00	-72.1%
LCTOP Revenue	\$0.00	\$40,000.00	N/A
Total Transit Capital Projects:	\$1,381,184.00	\$1,584,000.00	14.7%
Total:	\$23,504,859.00	\$24,424,111.00	3.9%

Revenues by Source

Along with the trend of growth factor applied to the wastewater proprietary revenues, there was also a 5% increase in the current budget's fee structure. The rate increase was applied from a previous rate study. The City plans to conduct another rate study within the next two years. With the expansion of the City's wastewater treatment plant, it is essential that the study provides a fair rate to the City for providing services but without overcharging the users of the system. The transit proprietary revenues are analyzed and estimated based on prior year ridership and current fare rates. Transfers-in is the amount of the debt service payment from wastewater operations to the wastewater capital fund. Intergovernmental revenues account for transit grants and the subsidy received from RCTC for the City's transit program.

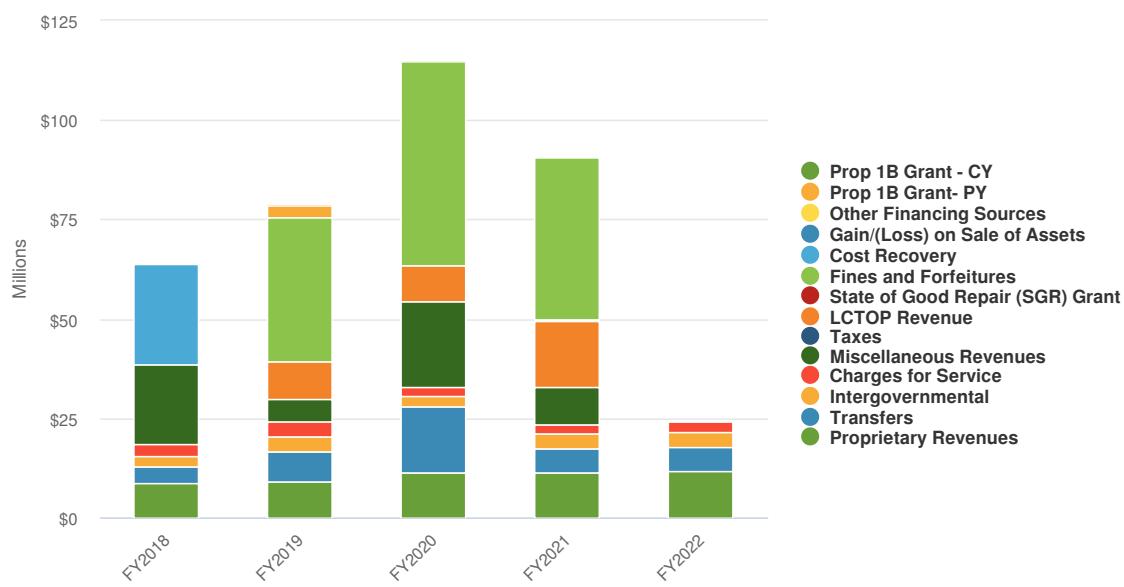
Projected 2022 Revenues by Source



The FY2020 budget contained the first payment of the 2018 Wastewater Revenue Bonds as well as an aggressive Capital Improvement Plan. Moving forward, the debt service schedule for the bonds is a standard schedule which will help to trend the transfers-in to make this payment consistent during the 30 year term of the bonds. The Capital Improvement Plan for each fund is based off of the capital needs of the City and will fluctuate from year to year as funding sources become available.



Budgeted and Historical 2022 Revenues by Source



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes		\$124,000.00	N/A
Charges for Service	\$1,996,362.00	\$2,363,659.00	18.4%
Intergovernmental	\$3,942,559.00	\$3,895,849.00	-1.2%
State of Good Repair (SGR) Grant	\$214,721.00	\$60,000.00	-72.1%
LCTOP Revenue	\$93,346.00	\$80,465.00	-13.8%
Cost Recovery	\$6,300.00	\$5,000.00	-20.6%
Proprietary Revenues	\$11,062,942.00	\$11,840,150.00	7%
Miscellaneous Revenues	\$140,742.00	\$127,000.00	-9.8%
Fines and Forfeitures	\$0.00	\$5,000.00	N/A
Transfers	\$6,047,887.00	\$5,922,988.00	-2.1%
Total Revenue Source:	\$23,504,859.00	\$24,424,111.00	3.9%

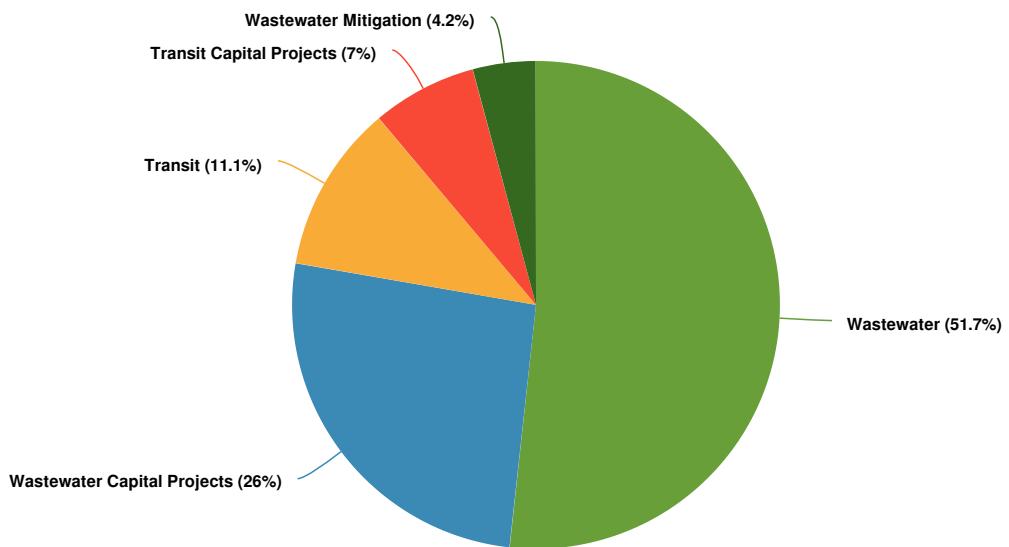


Expenditures by Fund

Wastewater operations expenditures make up 51% of enterprise expenditures. These expenditures include all operational costs to run the City's wastewater system, including personnel, contractual services and supplies. The Wastewater Capital Project fund is used to account for capital projects and debt service for the wastewater system. Wastewater mitigation is 4.2% of the enterprise funds and is used to fund expansion projects within the wastewater system.

Transit operations constitute 7% of enterprise fund expenditures and include all costs to run the City's Transit program including personnel, contractual services and supplies. Transit also has its own capital project fund to account for capital improvements for the transit program.

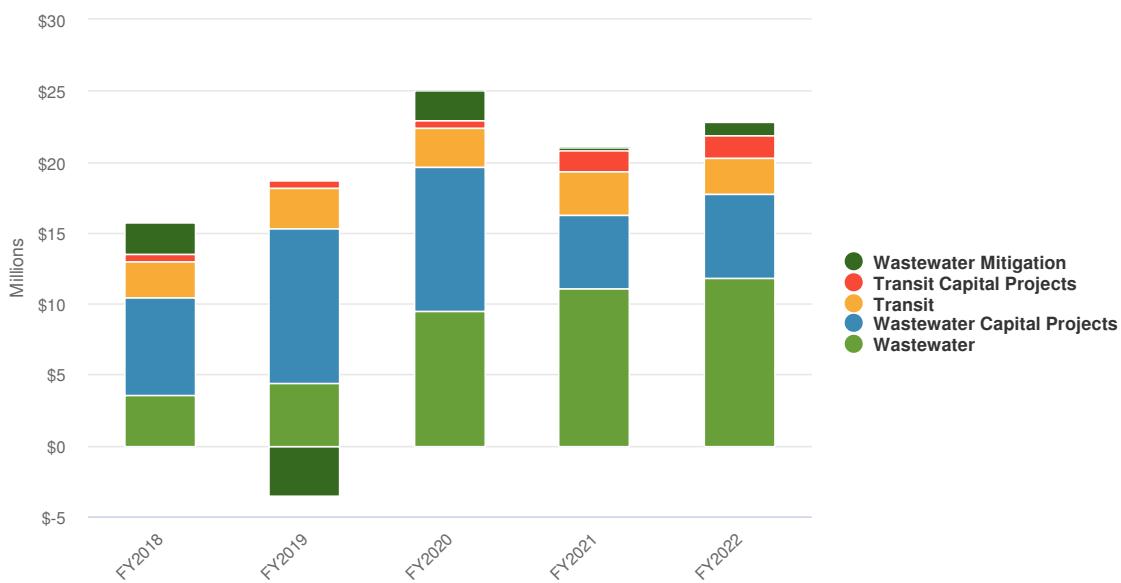
2022 Expenditures by Fund



In FY2019, the City auditors changed the accounting process for funds moved into capital projects. Instead of refunding the projects when funds are available, they wanted to only move in funds as the projects are completed. This created a return of funds into the Wastewater Mitigation fund, which resulted in a negative expenditure in that FY and a larger amount in the next FY as the projects were completed.



Budgeted and Historical 2022 Expenditures by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Wastewater			
Personnel Expenses	\$1,989,853.00	\$2,167,400.00	8.9%
Operating Expenses	\$3,236,326.00	\$3,578,057.00	10.6%
Capital Costs	\$153,638.00	\$413,638.00	169.2%
Other Financing	\$5,641,787.00	\$5,622,405.00	-0.3%
Total Wastewater:	\$11,021,604.00	\$11,781,500.00	6.9%
Wastewater Mitigation			
Other Financing	\$282,000.00	\$950,583.00	237.1%
Total Wastewater Mitigation:	\$282,000.00	\$950,583.00	237.1%
Wastewater Capital Projects			
Operating Expenses	\$3,828,788.00	\$3,777,988.00	-1.3%
Capital Costs	\$1,445,000.00	\$2,145,000.00	48.4%
Total Wastewater Capital Projects:	\$5,273,788.00	\$5,922,988.00	12.3%
Transit			
Personnel Expenses	\$2,594,341.00	\$2,086,985.00	-19.6%
Operating Expenses	\$377,049.00	\$441,168.00	17%
Capital Costs		\$7,696.00	N/A
Other Financing	\$100,000.00		-100%
Total Transit:	\$3,071,390.00	\$2,535,849.00	-17.4%
Transit Capital Projects			
Operating Expenses	\$0.00	\$14,000.00	N/A

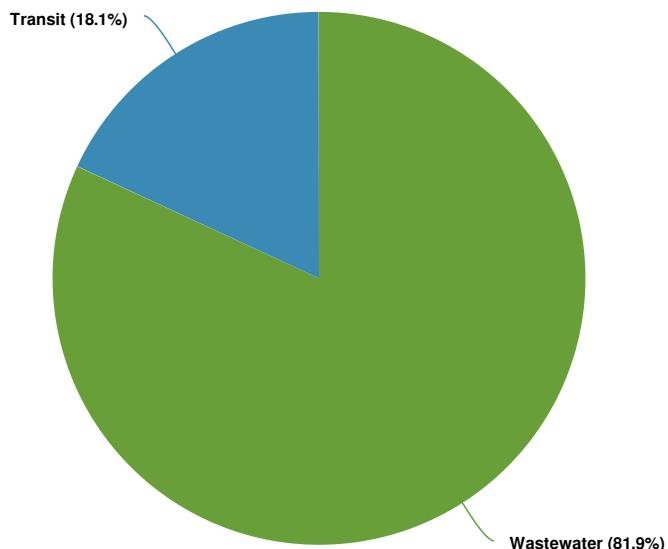


Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Capital Costs	\$1,381,184.00	\$1,570,000.00	13.7%
Total Transit Capital Projects:	\$1,381,184.00	\$1,584,000.00	14.7%
Total:	\$21,029,966.00	\$22,774,920.00	8.3%

Expenditures by Function

Overall expenditures within the enterprise funds include 81.9% wastewater and 18.1% transit.

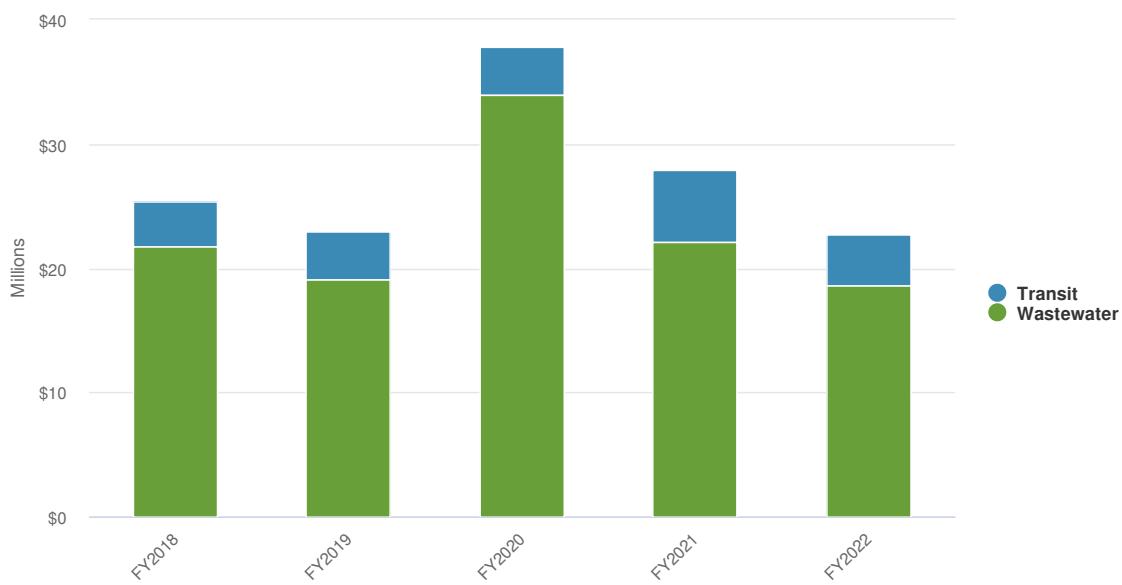
Budgeted Expenditures by Function



FY2020 was the first year the 2018 Wastewater Revenue Bonds debt service was due. This contributed to a \$4.8M increase in the wastewater budget in that fiscal year. Capital projects are also budgeted in the first year to match the Capital Improvement Plan. This will affect trends as projects can have a timeline of multiple years. Therefore, when comparing the actual expenditures to the budget in FY2020 to FY2021, it makes it look like the trend is a decrease in expenditure. Without comparing it to actual results, keeping in mind that actual results are not available till December of the following year once the audit is complete, it is hard to get the true trend moving forward.



Budgeted and Historical Expenditures by Function



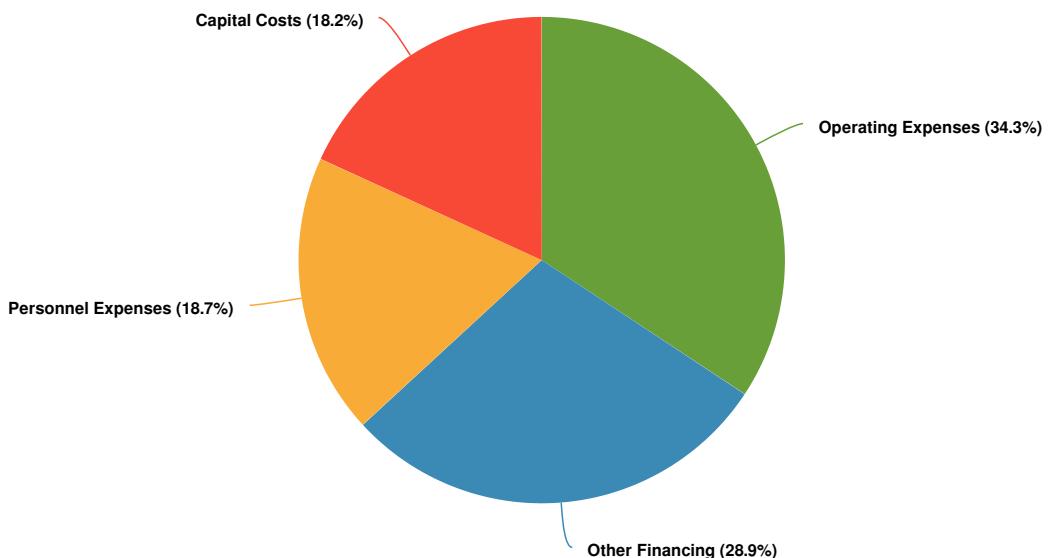
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expenditures			
Wastewater			
Personnel Expenses	\$1,989,853.00	\$2,167,400.00	8.9%
Operating Expenses	\$7,065,114.00	\$7,356,045.00	4.6%
Capital Costs	\$1,598,638.00	\$2,558,638.00	108.8%
Other Financing	\$5,923,787.00	\$6,572,988.00	118.4%
Total Wastewater:	\$16,577,392.00	\$18,655,071.00	12.5%
Transit			
Other Financing	\$100,000.00		-100%
Personnel Expenses	\$2,594,341.00	\$2,086,985.00	-27.4%
Operating Expenses	\$377,049.00	\$455,168.00	45%
Capital Costs	\$1,381,184.00	\$1,577,696.00	13.7%
Total Transit:	\$4,452,574.00	\$4,119,849.00	-7.5%
Total Expenditures:	\$21,029,966.00	\$22,774,920.00	8.3%



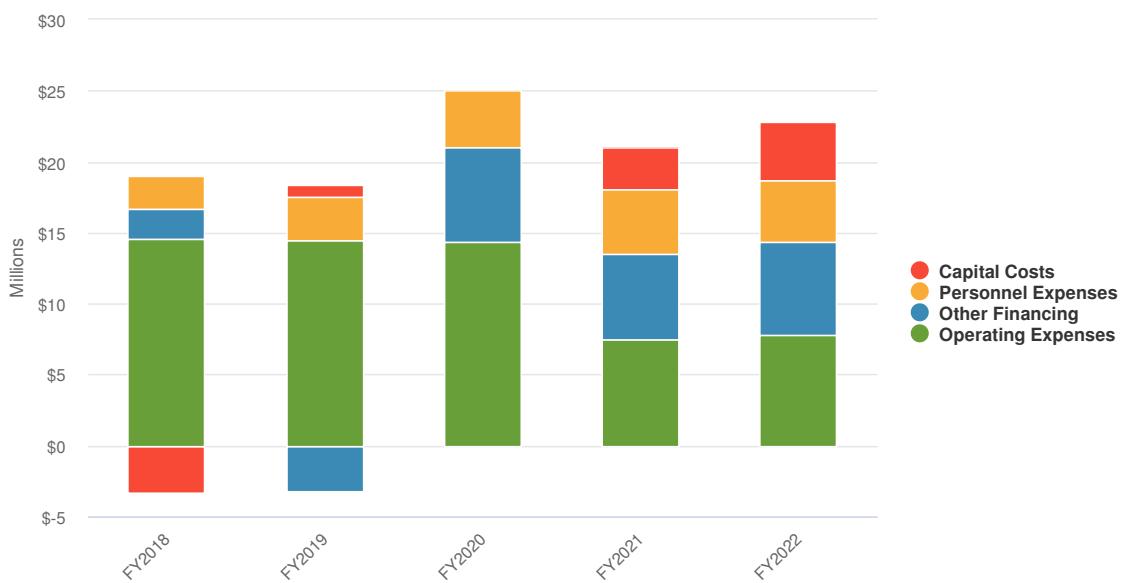
Expenditures by Expense Type

Although the personnel budget for both of the Transit and Wastewater budgets has decreased by roughly \$300,000 from FY2021, due to premium pay paid to city staff in their response to the Covid-19 public health emergency, the wastewater personnel budget has increased 8.2% with an additional position of General Manager to the FY2022 budget. Other financing sources include debt service payment on bonds issued by the wastewater fund and the transfer-out of both transit and wastewater for overhead to the General Fund.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel Expenses	\$4,584,194.00	\$4,254,385.00	-7.2%
Operating Expenses	\$7,442,163.00	\$7,811,213.00	5%
Capital Costs	\$2,979,822.00	\$4,136,334.00	38.8%
Other Financing	\$6,023,787.00	\$6,572,988.00	9.1%
Total Expense Objects:	\$21,029,966.00	\$22,774,920.00	8.3%



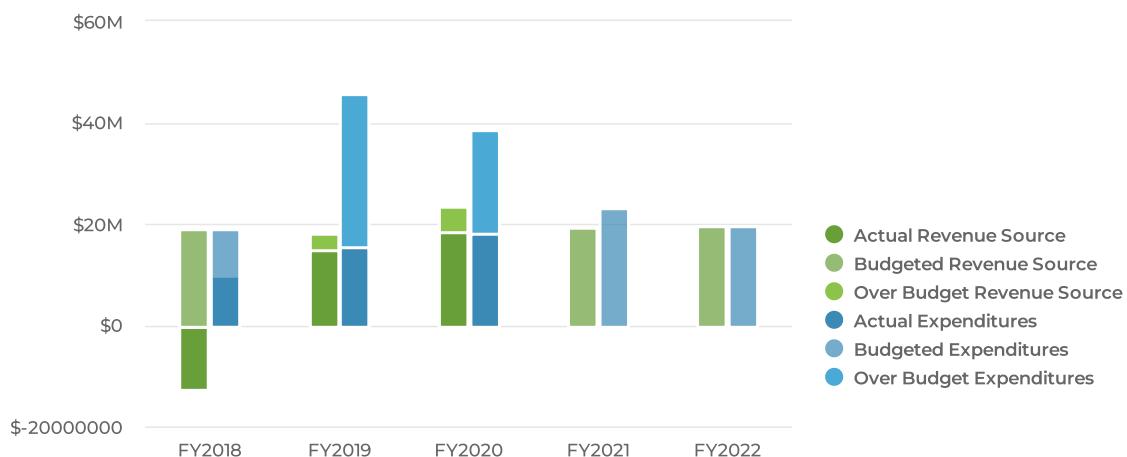


Fiduciary Funds

Fiduciary Funds are used in order to account for assets that are held in trust for others. The City of Beaumont has two funds that fall within this category. The CFD agency fund accounts for collections received from special assessment districts and their disbursement to bondholders. The private purpose trust fund is to account for donations received and held by the City of Beaumont as an agent for individuals, developers, private organizations and other governmental agencies to account for activities of the Successor Agency to the dissolved Beaumont Redevelopment Agency. The Successor Agency Fund is not active and is presented for historical purposes only. These funds are accounted for on a full accrual basis.

Summary

The City of Beaumont is projecting \$19.6M of revenue in FY2022, which represents a 1.1% increase over the prior year. Budgeted expenditures are projected to decrease by 16.1% or \$3.77M to \$19.6M in FY2022. However, in FY2021, unspent bond proceeds of \$5.8M were identified and allocated by the City Council to the Potrero Fire Station project. When removing the unspent proceeds, the budget for FY2022 is actually a 10.3% increase over the prior year.



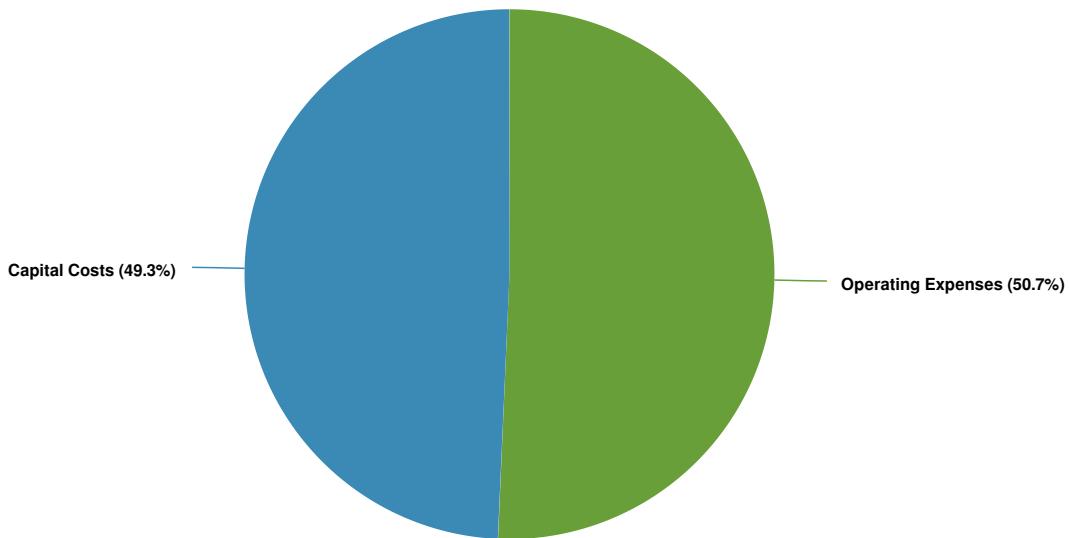
The City has refinanced some of the CFD bond debt to reduce the payments on these bonds, therefore reducing the overall debt service due. As other bond issuances become available for refinancing, they will be reviewed if they meet the threshold limits set by City Council.



Expenditures by Expense Type

The expenditures in this fund are broken out by capital costs and operating expenses. Capital costs consist of the principal portion of payments on the debt service. The operating costs consist of the interest portion of debt service.

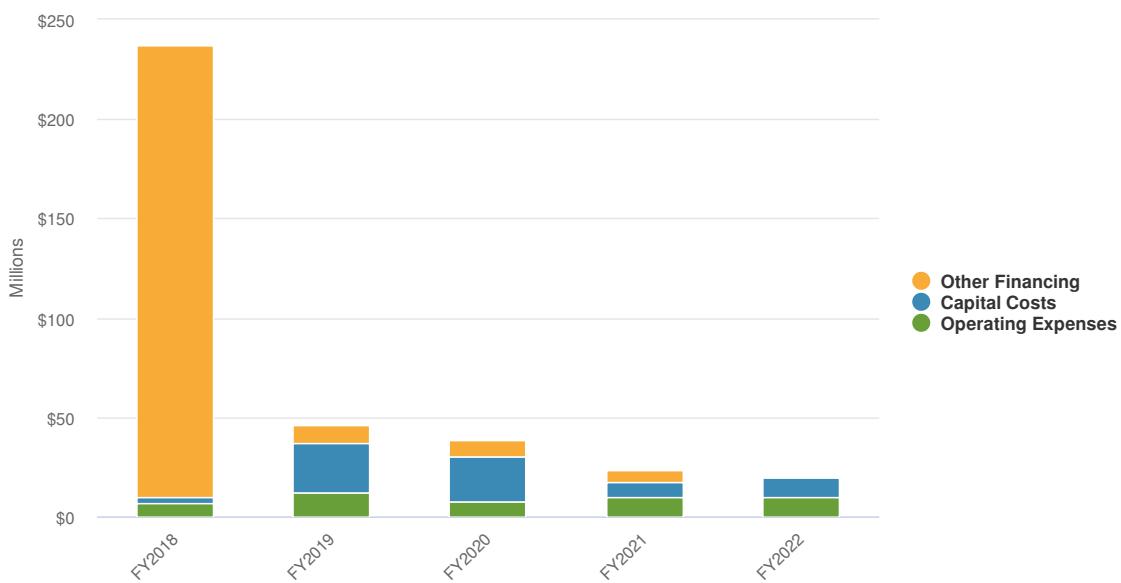
Budgeted Expenditures by Expense Type



The Other Finance Sources category is the issuance of new debt or the refinancing of already issued debt. New debt is issued in this fund when a new improvement area within the City is almost built out and the developer agreement requires the issuance of the debt. Refinancings occurs when the debt allows for it and the savings of the refinancing outweigh the costs by a marginal amount decided by the City Council.



Budgeted and Historical Expenditures by Expense Type



New Community Facilities District debt is issued when there is a new development in a CFD. The debt is issued when there is at least 85% buildout. At times, this debt is refinanced to achieve savings within the debt service payments. When a refinancing occurs, the recording of defeasance of the old debt and the issuance of the new debt will show in other financing sources.

Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Operating Expenses	\$9,754,757.00	\$9,938,796.00	1.9%
Capital Costs	\$7,819,851.00	\$9,662,731.00	23.6%
Other Financing	\$5,797,787.84	\$0.00	-100%
Total Expense Objects:	\$23,372,395.84	\$19,601,527.00	-16.1%



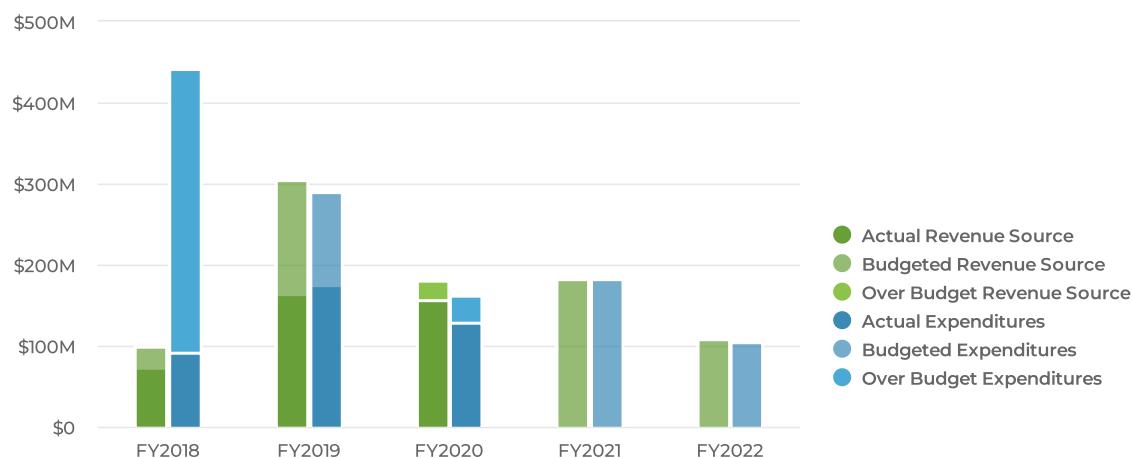


All Funds Summary

The All Funds Summary is comprised of all city funds which total all city expenses and revenues. This summary includes the General Fund, Special Revenue Funds, Capital Project Funds, Internal Service Funds, Enterprise (Proprietary) Funds and Fiduciary Funds. These funds are all rolled up together in this summary and broken out in different ways, as demonstrated below.

Summary

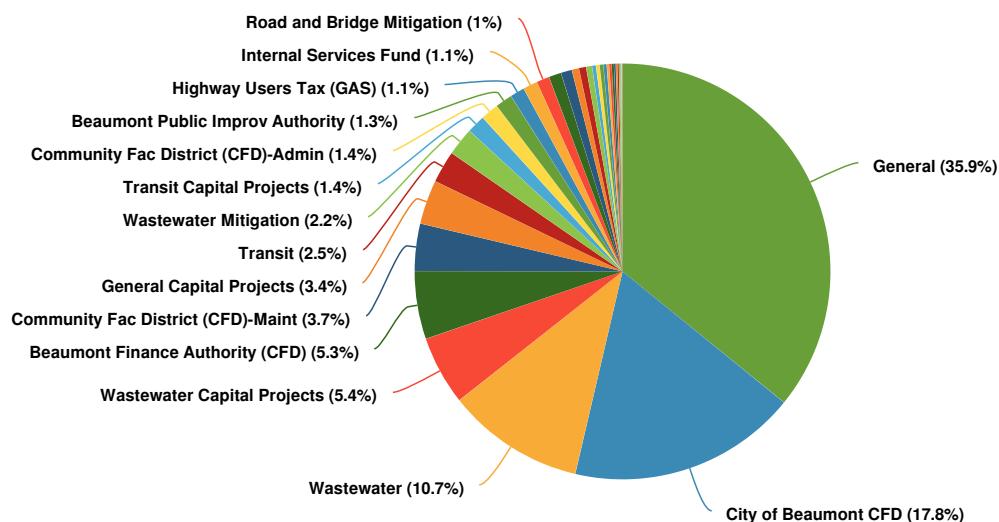
The City of Beaumont is projecting \$110.03M of revenue in FY2022, which represents an 18.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 27.3% or \$39.4M to \$105.0M in FY2022.



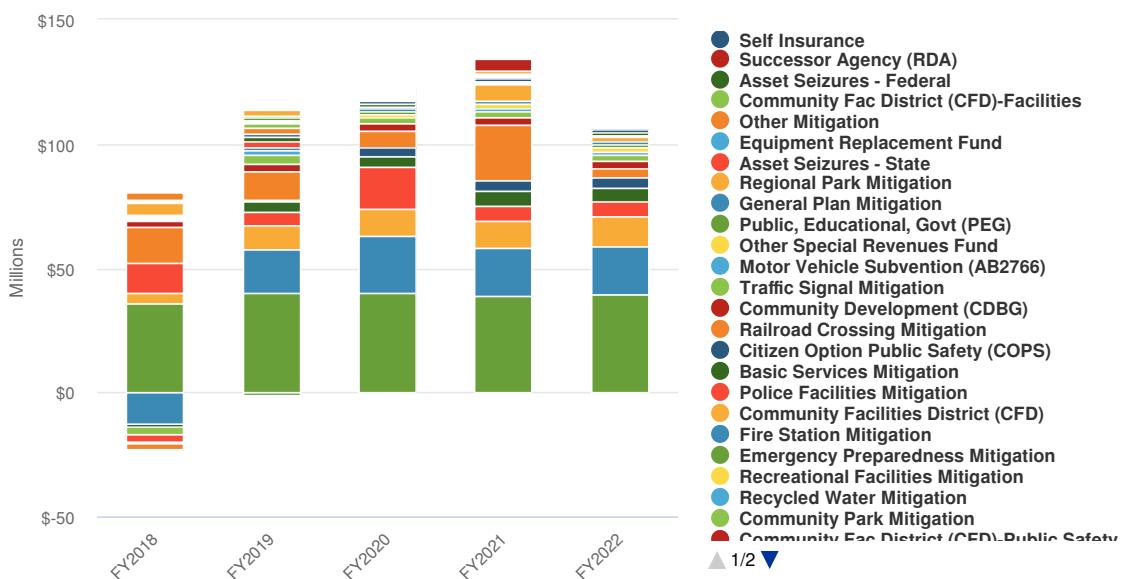
Revenue by Fund

The General Fund is the largest source of revenue at 35.9% of the total funding sources. The majority of the General Fund revenue is comprised of a variety of taxes and transfers from Community Facilities Districts (CFD), which is the second largest source of revenue. These revenue streams have grown since the previous year due to increased development of homes, resulting in larger contributions to taxes and CFDs. Wastewater revenue from sewer service charge fees, which have increased from last year due to a 5% rate increase and growth, as well as funding for projects make up just over 16% of the total revenue. Other specific CFD charges, Transit subsidies and grants from the Riverside County Transportation Commission (RCTC) and various other taxes and internal service funds make up the rest of the total revenue.

2022 Revenue by Fund



Budgeted and Historical 2022 Revenue by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
General			
Taxes	\$20,350,535.00	\$22,183,921.00	9%
Franchise Fees	\$3,019,846.00	\$3,111,474.00	3%
Charges for Service	\$1,018,400.00	\$1,080,914.00	6.1%
Licenses	\$325,000.00	\$405,000.00	24.6%
Permits	\$2,862,500.00	\$3,980,025.00	39%
Other Financing Sources	\$15,000.00		-100%
Cost Recovery	\$486,500.00	\$452,500.00	-7%
Miscellaneous Revenues	\$197,000.00	\$309,000.00	56.9%
Fines and Forfeitures	\$115,000.00	\$128,803.00	12%
Transfers	\$10,515,471.00	\$7,801,175.00	-25.8%
Total General:	\$38,905,252.00	\$39,452,812.00	1.4%
City of Beaumont CFD			
Other Financing Sources	\$19,110,843.00	\$19,601,527.00	2.6%
Miscellaneous Revenues	\$276,598.00		-100%
Total City of Beaumont CFD:	\$19,387,441.00	\$19,601,527.00	1.1%
Highway Users Tax (GAS)			
Taxes	\$971,341.00	\$1,239,846.00	27.6%
Miscellaneous Revenues	\$4,875.00	\$3,000.00	-38.5%
Total Highway Users Tax (GAS):	\$976,216.00	\$1,242,846.00	27.3%
SB1			
Intergovernmental	\$731,313.00	\$945,983.00	29.4%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Miscellaneous Revenues	\$34,931.00	\$2,000.00	-94.3%
Total SB1:	\$766,244.00	\$947,983.00	23.7%
Measure A			
Taxes	\$723,205.00	\$1,060,000.00	46.6%
Miscellaneous Revenues	\$11,869.00	\$3,000.00	-74.7%
Total Measure A:	\$735,074.00	\$1,063,000.00	44.6%
Motor Vehicle Subvention (AB2766)			
Intergovernmental	\$62,500.00	\$60,000.00	-4%
Miscellaneous Revenues	\$3,020.00	\$2,500.00	-17.2%
Total Motor Vehicle Subvention (AB2766):	\$65,520.00	\$62,500.00	-4.6%
Public, Educational, Govt (PEG)			
Taxes	\$25,800.00	\$25,800.00	0%
Miscellaneous Revenues	\$2,007.00	\$120.00	-94%
Total Public, Educational, Govt (PEG):	\$27,807.00	\$25,920.00	-6.8%
Community Development (CDBG)			
Intergovernmental	\$4,728,728.00	\$130,000.00	-97.3%
Total Community Development (CDBG):	\$4,728,728.00	\$130,000.00	-97.3%
Citizen Option Public Safety (COPS)			
Intergovernmental	\$100,000.00	\$150,000.00	50%
Miscellaneous Revenues	\$2,609.00	\$3,000.00	15%
Total Citizen Option Public Safety (COPS):	\$102,609.00	\$153,000.00	49.1%
Asset Seizures - State			
Federal Asset Seizure	\$1,347.00	\$2,500.00	85.6%
Miscellaneous Revenues	\$4,822.00	\$2,000.00	-58.5%
Total Asset Seizures - State:	\$6,169.00	\$4,500.00	-27.1%
Asset Seizures - Federal			
Charges for Service	\$3,028.00		-100%
Total Asset Seizures - Federal:	\$3,028.00		-100%
Other Special Revenues Fund			
Licenses	\$3,918.00	\$5,000.00	27.6%
Other Financing Sources	\$17,498.00	\$34,200.00	95.5%
Miscellaneous Revenues	\$13,130.00	\$14,200.00	8.1%
Total Other Special Revenues Fund:	\$34,546.00	\$53,400.00	54.6%
Community Fac District (CFD)-Admin			
Other Financing Sources	\$1,544,331.00	\$1,532,960.00	-0.7%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Miscellaneous Revenues	\$54,454.00		-100%
Total Community Fac District (CFD)-Admin:	\$1,598,785.00	\$1,532,960.00	-4.1%
Community Fac District (CFD)-Maint			
Other Financing Sources	\$3,891,851.00	\$4,049,142.00	4%
Miscellaneous Revenues	\$3,158.00		-100%
Total Community Fac District (CFD)-Maint:	\$3,895,009.00	\$4,049,142.00	4%
Community Fac District (CFD)-Public Safety			
Other Financing Sources	\$570,281.00	\$605,588.00	6.2%
Miscellaneous Revenues	\$739.00		-100%
Total Community Fac District (CFD)-Public Safety:	\$571,020.00	\$605,588.00	6.1%
Basic Services Mitigation			
Charges for Service	\$152,379.00	\$180,298.00	18.3%
Miscellaneous Revenues	\$7,029.00	\$6,000.00	-14.6%
Total Basic Services Mitigation:	\$159,408.00	\$186,298.00	16.9%
General Plan Mitigation			
Charges for Service	\$17,700.00	\$21,250.00	20.1%
Miscellaneous Revenues	\$82.00	\$700.00	753.7%
Total General Plan Mitigation:	\$17,782.00	\$21,950.00	23.4%
Recreational Facilities Mitigation			
Charges for Service	\$260,438.00	\$308,155.00	18.3%
Miscellaneous Revenues	\$6,514.00	\$6,500.00	-0.2%
Total Recreational Facilities Mitigation:	\$266,952.00	\$314,655.00	17.9%
Traffic Signal Mitigation			
Charges for Service	\$97,056.00	\$115,978.00	19.5%
Miscellaneous Revenues	\$9,303.00	\$9,200.00	-1.1%
Total Traffic Signal Mitigation:	\$106,359.00	\$125,178.00	17.7%
Railroad Crossing Mitigation			
Charges for Service	\$104,303.00	\$124,636.00	19.5%
Miscellaneous Revenues	\$16,215.00	\$12,856.00	-20.7%
Total Railroad Crossing Mitigation:	\$120,518.00	\$137,492.00	14.1%
Police Facilities Mitigation			
Charges for Service	\$178,735.00	\$211,480.00	18.3%
Miscellaneous Revenues	\$5,456.00	\$5,500.00	0.8%
Total Police Facilities Mitigation:	\$184,191.00	\$216,980.00	17.8%
Fire Station Mitigation			



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Charges for Service	\$206,998.00	\$244,923.00	18.3%
Miscellaneous Revenues	\$30,206.00	\$24,876.00	-17.6%
Total Fire Station Mitigation:	\$237,204.00	\$269,799.00	13.7%
Road and Bridge Mitigation			
Charges for Service	\$883,655.00	\$1,055,917.00	19.5%
Miscellaneous Revenues	\$107,236.00	\$45,000.00	-58%
Total Road and Bridge Mitigation:	\$990,891.00	\$1,100,917.00	11.1%
Recycled Water Mitigation			
Charges for Service	\$278,471.00	\$334,322.00	20.1%
Miscellaneous Revenues	\$18,168.00	\$12,500.00	-31.2%
Total Recycled Water Mitigation:	\$296,639.00	\$346,822.00	16.9%
Emergency Preparedness Mitigation			
Charges for Service	\$258,289.00	\$310,093.00	20.1%
Total Emergency Preparedness Mitigation:	\$258,289.00	\$310,093.00	20.1%
Community Park Mitigation			
Charges for Service	\$247,986.00	\$505,517.00	103.8%
Miscellaneous Revenues	\$4,481.00	\$4,600.00	2.7%
Total Community Park Mitigation:	\$252,467.00	\$510,117.00	102.1%
Regional Park Mitigation			
Miscellaneous Revenues	\$0.00	\$10,500.00	N/A
Total Regional Park Mitigation:	\$0.00	\$10,500.00	N/A
Neighborhood Parks Mitigation			
Charges for Service	\$300,104.00	\$611,759.00	103.8%
Miscellaneous Revenues	\$5,425.00	\$5,500.00	1.4%
Total Neighborhood Parks Mitigation:	\$305,529.00	\$617,259.00	102%
General Capital Projects			
Transfers	\$22,125,000.00	\$3,783,340.00	-82.9%
Total General Capital Projects:	\$22,125,000.00	\$3,783,340.00	-82.9%
Community Facilities District (CFD)			
Other Financing Sources	\$443,907.00	\$177,685.00	-60%
Miscellaneous Revenues	\$266,094.00	\$40,000.00	-85%
Total Community Facilities District (CFD):	\$710,001.00	\$217,685.00	-69.3%
Internal Services Fund			
Charges for Service	\$677,819.00		N/A
Miscellaneous Revenues	\$116,190.00		N/A



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Transfers	\$6,409,500.00	\$445,271.00	-93.1%
Total Internal Services Fund:	\$6,409,500.00	\$1,239,280.00	-80.7%
Wastewater			
Cost Recovery	\$6,300.00	\$5,000.00	-20.6%
Proprietary Revenues	\$10,849,000.00	\$11,671,500.00	7.6%
Miscellaneous Revenues	\$37,500.00	\$100,000.00	166.7%
Fines and Forfeitures	\$0.00	\$5,000.00	N/A
Transfers	\$128,804.00		-100%
Total Wastewater:	\$11,021,604.00	\$11,781,500.00	6.9%
Wastewater Mitigation			
Charges for Service	\$1,996,362.00	\$2,363,659.00	18.4%
Miscellaneous Revenues	\$102,242.00	\$26,000.00	-74.6%
Total Wastewater Mitigation:	\$2,098,604.00	\$2,389,659.00	13.9%
Wastewater Capital Projects			
Transfers	\$5,623,788.00	\$5,922,988.00	5.3%
Total Wastewater Capital Projects:	\$5,623,788.00	\$5,922,988.00	5.3%
Transit			
Taxes		\$124,000.00	N/A
Intergovernmental	\$2,776,096.00	\$2,411,849.00	-13.1%
LCTOP Revenue	\$93,346.00	\$40,465.00	-56.7%
Proprietary Revenues	\$213,942.00	\$168,650.00	-21.2%
Miscellaneous Revenues	\$1,000.00	\$1,000.00	0%
Transfers	\$295,295.00		-100%
Total Transit:	\$3,379,679.00	\$2,745,964.00	-18.8%
Transit Capital Projects			
Intergovernmental	\$1,166,463.00	\$1,484,000.00	27.2%
State of Good Repair (SGR) Grant	\$214,721.00	\$60,000.00	-72.1%
LCTOP Revenue	\$0.00	\$40,000.00	N/A
Total Transit Capital Projects:	\$1,381,184.00	\$1,584,000.00	14.7%
Beaumont Finance Authority (CFD)			
Interest - CFD Payments	\$3,493,649.00	\$2,591,506.00	-25.8%
Other Financing Sources	\$2,800,000.00	\$3,215,000.00	14.8%
Miscellaneous Revenues	\$156,380.00		-100%
Total Beaumont Finance Authority (CFD):	\$6,450,029.00	\$5,806,506.00	-10%
Beaumont Public Improv Authority			
Interest - CFD Bonds	\$236,450.00	\$650,773.00	175.2%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Other Financing Sources	\$290,000.00	\$815,000.00	181%
Miscellaneous Revenues	\$100.00		-100%
Total Beaumont Public Improv Authority:	\$526,550.00	\$1,465,773.00	178.4%
Total:	\$134,725,616.00	\$110,029,933.00	-18.3%



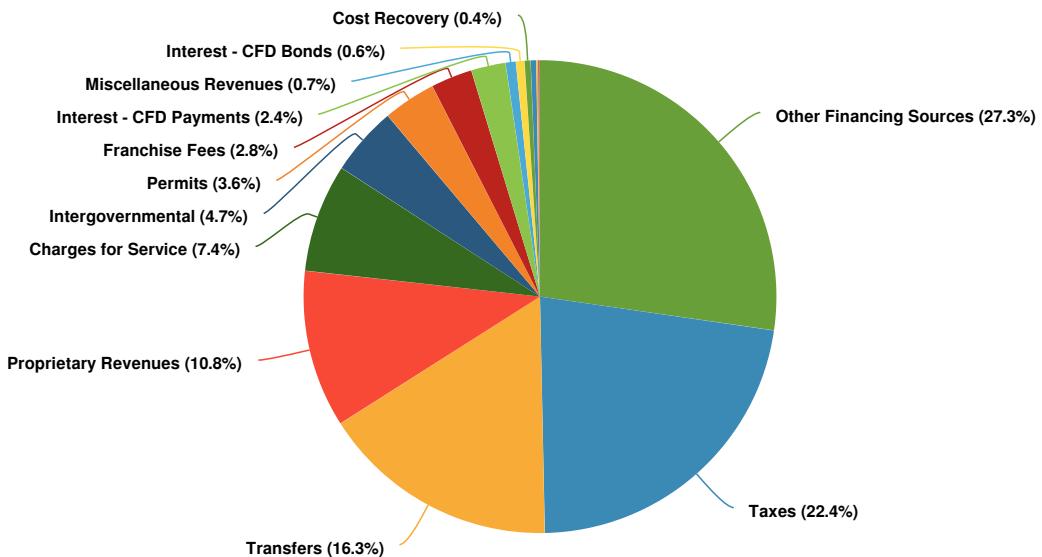
Revenues by Source

Allocated CFD assessments, as well as principal and interest payments make up the "Other Financing Sources" portion of all revenue at 27.3%. Taxes are the next biggest source of revenue at 22.4%, consisting of a variety of property taxes, sales taxes and franchise fees. Transfers-In make up a large portion of the overall revenue as well, but are sometimes double counted since it's also a revenue in one of the other funds that makes up the total city revenue. These transfers are from Gas Tax, CFDs, various funds for CIP projects, various department contributions to the newly created Internal Service Fund, and wastewater mitigation fees to cover bond debt and wastewater capital projects. Proprietary revenue is 10.8% of all revenue sources and consists mainly of the wastewater sewer service charge fees. Charges for service, at 7.4%,

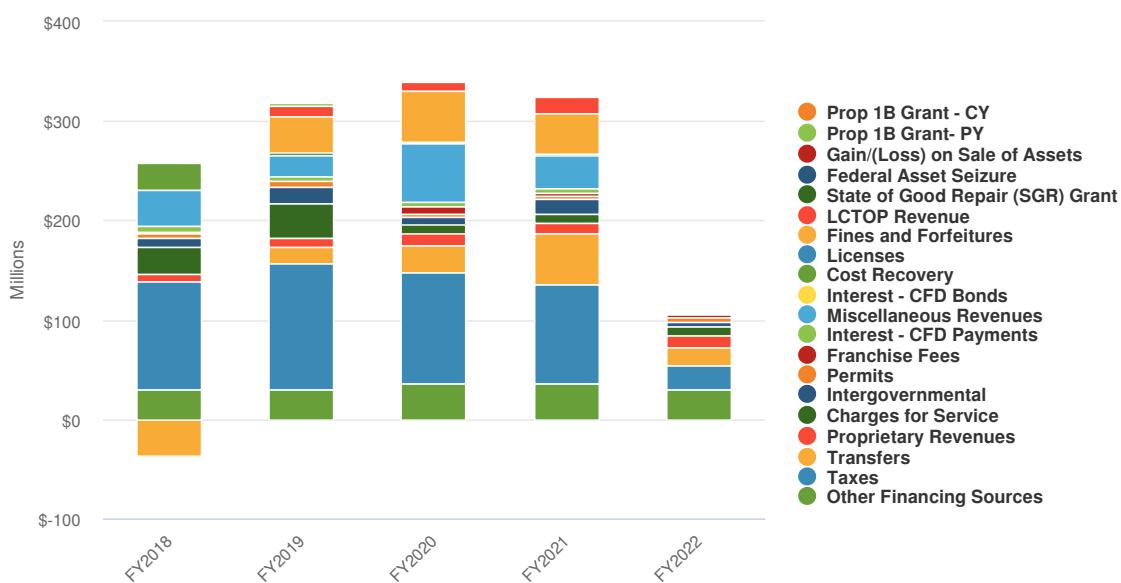
are mitigation fees collected and Internal Service Fund billings to departments.

Intergovernmental revenue comprises RCTC subsidy for Transit-Article 4 at 4.7% and the rest is SB1 (road maintenance revenue from the state). The other, roughly 10%, of revenue is made up of permits, franchise fees, interest and miscellaneous revenues.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



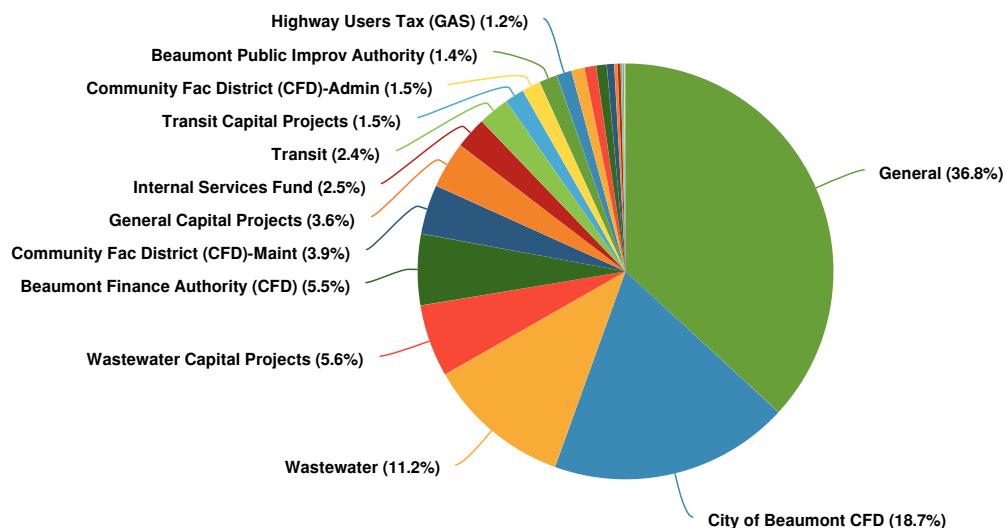
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes	\$22,070,881.00	\$24,633,567.00	11.6%
Franchise Fees	\$3,019,846.00	\$3,111,474.00	3%
Charges for Service	\$6,003,904.00	\$8,146,720.00	35.7%
Licenses	\$328,918.00	\$410,000.00	24.7%
Permits	\$2,862,500.00	\$3,980,025.00	39%
Intergovernmental	\$9,565,100.00	\$5,181,832.00	-45.8%
State of Good Repair (SGR) Grant	\$214,721.00	\$60,000.00	-72.1%
LCTOP Revenue	\$93,346.00	\$80,465.00	-13.8%
Interest - CFD Bonds	\$236,450.00	\$650,773.00	175.2%
Interest - CFD Payments	\$3,493,649.00	\$2,591,506.00	-25.8%
Other Financing Sources	\$28,683,711.00	\$30,031,102.00	4.7%
Federal Asset Seizure	\$1,347.00	\$2,500.00	85.6%
Cost Recovery	\$492,800.00	\$457,500.00	-7.2%
Proprietary Revenues	\$11,062,942.00	\$11,840,150.00	7%
Miscellaneous Revenues	\$1,382,643.00	\$765,742.00	-44.6%
Fines and Forfeitures	\$115,000.00	\$133,803.00	16.4%
Transfers	\$45,097,858.00	\$17,952,774.00	-60.2%
Total Revenue Source:	\$134,725,616.00	\$110,029,933.00	-18.3%



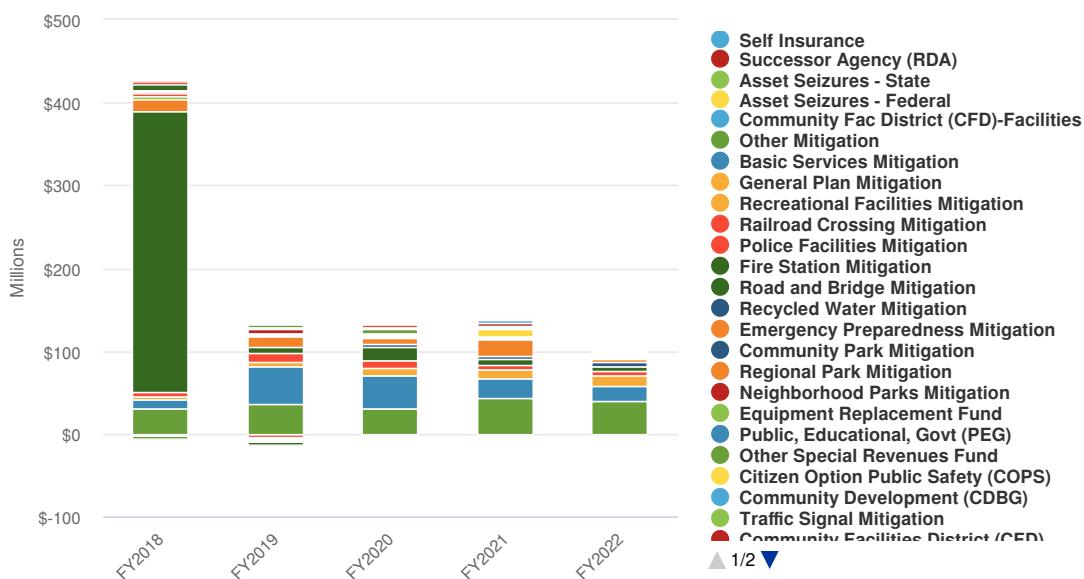
Expenditures by Fund

The General Fund is the largest fund for expenses at 36.8% with the majority covering personnel expenses totaling \$21.7M, operating expenses totaling \$15.5M and capital, contingency and transfers-out representing a total of \$1.8M. The City of Beaumont CFD fund makes up 18.7% of the total city expenses covering CFD interest and debt service payments. Wastewater operating and capital projects expenses, combined, comprise 16.8% of total city expenses with a large part being capital projects, personnel and operating costs and debt service expenses. The other 27.7% of total expenses are a combination of many small funds listed in the chart below.

2022 Expenditures by Fund



Budgeted and Historical 2022 Expenditures by Fund



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
General			
Personnel Expenses	\$21,419,667.49	\$21,654,542.00	1.1%
Operating Expenses	\$14,183,696.00	\$15,658,070.00	10.4%
Capital Costs	\$1,012,307.00	\$920,178.00	-9.1%
Other Financing	\$6,955,545.20	\$445,271.00	-93.6%
Total General:	\$43,571,215.69	\$38,678,061.00	-11.2%
City of Beaumont CFD			
Operating Expenses	\$9,754,757.00	\$9,938,796.00	1.9%
Capital Costs	\$7,819,851.00	\$9,662,731.00	23.6%
Other Financing	\$5,797,787.84	\$0.00	-100%
Total City of Beaumont CFD:	\$23,372,395.84	\$19,601,527.00	-16.1%
Highway Users Tax (GAS)			
Other Financing	\$976,216.00	\$1,242,846.00	27.3%
Total Highway Users Tax (GAS):	\$976,216.00	\$1,242,846.00	27.3%
SB1			
Other Financing	\$730,000.00	\$863,763.00	18.3%
Total SB1:	\$730,000.00	\$863,763.00	18.3%
Measure A			
Other Financing	\$800,000.00	\$1,060,000.00	32.5%
Total Measure A:	\$800,000.00	\$1,060,000.00	32.5%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Motor Vehicle Subvention (AB2766)			
Operating Expenses	\$5,667.00		-100%
Capital Costs	\$75,000.00	\$266,000.00	254.7%
Total Motor Vehicle Subvention (AB2766):	\$80,667.00	\$266,000.00	229.8%
Public, Educational, Govt (PEG)			
Operating Expenses	\$24,800.00	\$19,500.00	-21.4%
Total Public, Educational, Govt (PEG):	\$24,800.00	\$19,500.00	-21.4%
Community Development (CDBG)			
Operating Expenses	\$310,000.00	\$0.00	-100%
Capital Costs	\$130,000.00	\$130,000.00	0%
Other Financing	\$2,755,572.00		-100%
Total Community Development (CDBG):	\$3,195,572.00	\$130,000.00	-95.9%
Citizen Option Public Safety (COPS)			
Operating Expenses	\$158,300.00	\$0.00	-100%
Capital Costs	\$25,167.00		-100%
Other Financing	\$65,770.00	\$62,734.00	-4.6%
Total Citizen Option Public Safety (COPS):	\$249,237.00	\$62,734.00	-74.8%
Other Special Revenues Fund			
Operating Expenses	\$51,630.00	\$34,100.00	-34%
Total Other Special Revenues Fund:	\$51,630.00	\$34,100.00	-34%
Community Fac District (CFD)-Admin			
Operating Expenses	\$342,055.00	\$342,095.00	0%
Other Financing	\$8,137,267.00	\$1,190,865.00	-85.4%
Total Community Fac District (CFD)-Admin:	\$8,479,322.00	\$1,532,960.00	-81.9%
Community Fac District (CFD)-Maint			
Other Financing	\$3,895,009.00	\$4,049,142.00	4%
Total Community Fac District (CFD)-Maint:	\$3,895,009.00	\$4,049,142.00	4%
Community Fac District (CFD)-Public Safety			
Other Financing	\$659,736.00	\$605,588.00	-8.2%
Total Community Fac District (CFD)-Public Safety:	\$659,736.00	\$605,588.00	-8.2%
Recreational Facilities Mitigation			
Other Financing	\$900,000.00		-100%
Total Recreational Facilities Mitigation:	\$900,000.00		-100%
Traffic Signal Mitigation			
Other Financing	\$150,000.00	\$150,000.00	0%



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Total Traffic Signal Mitigation:	\$150,000.00	\$150,000.00	0%
Police Facilities Mitigation			
Other Financing	\$250,000.00		-100%
Total Police Facilities Mitigation:	\$250,000.00		-100%
Road and Bridge Mitigation			
Other Financing	\$600,000.00		-100%
Total Road and Bridge Mitigation:	\$600,000.00		-100%
Community Park Mitigation			
Other Financing	\$1,145,000.00		-100%
Total Community Park Mitigation:	\$1,145,000.00		-100%
Regional Park Mitigation			
Other Financing	\$1,900,000.00		-100%
Total Regional Park Mitigation:	\$1,900,000.00		-100%
Neighborhood Parks Mitigation			
Other Financing	\$1,350,000.00		-100%
Total Neighborhood Parks Mitigation:	\$1,350,000.00		-100%
General Capital Projects			
Capital Costs	\$19,725,000.04	\$3,783,340.00	-80.8%
Total General Capital Projects:	\$19,725,000.04	\$3,783,340.00	-80.8%
Equipment Replacement Fund			
Capital Costs	\$213,555.00		-100%
Total Equipment Replacement Fund:	\$213,555.00		-100%
Community Facilities District (CFD)			
Operating Expenses	\$3,000.00	\$0.00	-100%
Other Financing	\$3,850,000.00	\$250,000.00	-93.5%
Total Community Facilities District (CFD):	\$3,853,000.00	\$250,000.00	-93.5%
Internal Services Fund			
Operating Expenses		\$236,000.00	N/A
Capital Costs	\$40,895.00	\$898,217.00	2,096.4%
Other Financing		\$1,459,577.00	N/A
Total Internal Services Fund:	\$40,895.00	\$2,593,794.00	6,242.6%
Wastewater			
Personnel Expenses	\$1,989,853.00	\$2,167,400.00	8.9%
Operating Expenses	\$3,236,326.00	\$3,578,057.00	10.6%



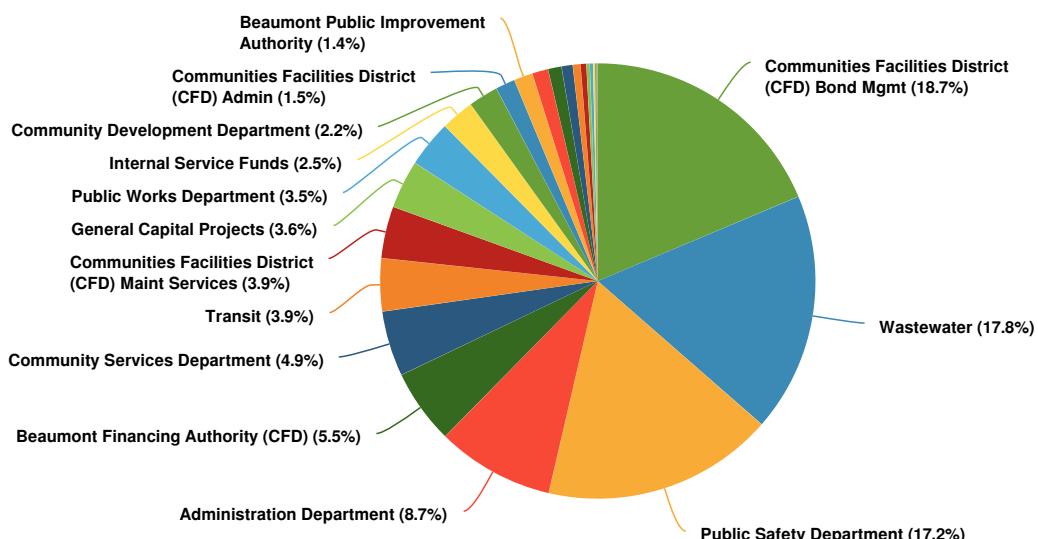
Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Capital Costs	\$153,638.00	\$413,638.00	169.2%
Other Financing	\$5,641,787.00	\$5,622,405.00	-0.3%
Total Wastewater:	\$11,021,604.00	\$11,781,500.00	6.9%
Wastewater Mitigation			
Other Financing	\$282,000.00	\$950,583.00	237.1%
Total Wastewater Mitigation:	\$282,000.00	\$950,583.00	237.1%
Wastewater Capital Projects			
Operating Expenses	\$3,828,788.00	\$3,777,988.00	-1.3%
Capital Costs	\$1,445,000.00	\$2,145,000.00	48.4%
Total Wastewater Capital Projects:	\$5,273,788.00	\$5,922,988.00	12.3%
Transit			
Personnel Expenses	\$2,594,341.00	\$2,086,985.00	-19.6%
Operating Expenses	\$377,049.00	\$441,168.00	17%
Capital Costs		\$7,696.00	N/A
Other Financing	\$100,000.00		-100%
Total Transit:	\$3,071,390.00	\$2,535,849.00	-17.4%
Transit Capital Projects			
Operating Expenses	\$0.00	\$14,000.00	N/A
Capital Costs	\$1,381,184.00	\$1,570,000.00	13.7%
Total Transit Capital Projects:	\$1,381,184.00	\$1,584,000.00	14.7%
Beaumont Finance Authority (CFD)			
Operating Expenses	\$3,493,649.00	\$2,591,506.00	-25.8%
Capital Costs	\$2,800,000.00	\$3,215,000.00	14.8%
Total Beaumont Finance Authority (CFD):	\$6,293,649.00	\$5,806,506.00	-7.7%
Beaumont Public Improv Authority			
Operating Expenses	\$236,450.00	\$650,773.00	175.2%
Capital Costs	\$290,000.00	\$815,000.00	181%
Total Beaumont Public Improv Authority:	\$526,450.00	\$1,465,773.00	178.4%
Total:	\$144,063,315.57	\$104,970,554.00	-27.1%



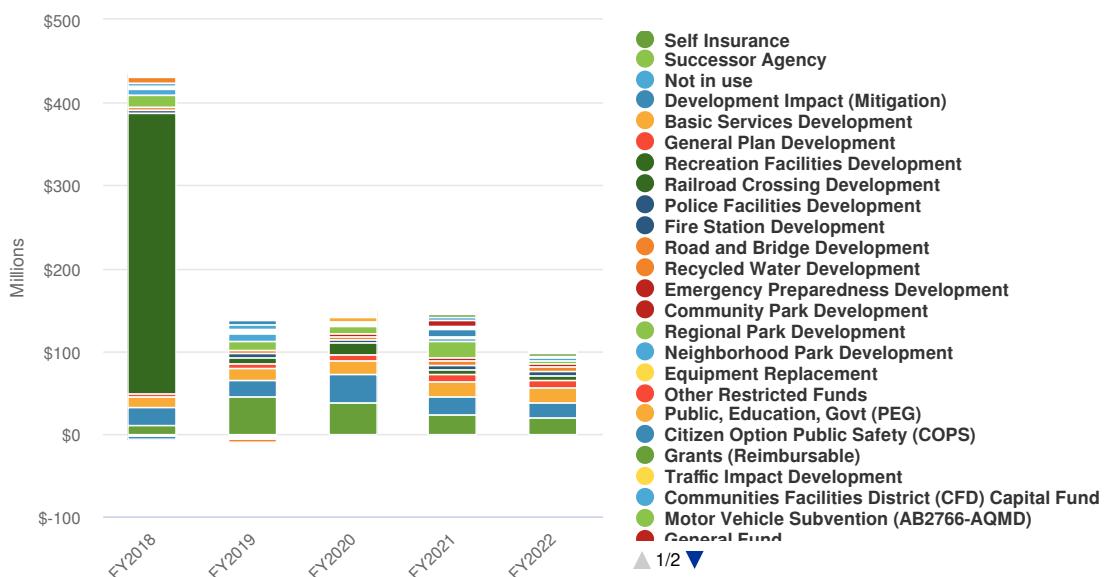
Expenditures by Function

As expenditures relate to "function" within the City, CFD Bond Management with interest and debt service payments to Beaumont Financing Authority (BFA) and bondholders make up the biggest overall chunk at 18.7%. Wastewater makes up 17.8% of the total city expenses comprising personnel, operations, capital projects and bond debt service payments. The Public Safety Department is a combination of animal control, police, fire, police support, K-9 support and the Office of Emergency Services and is a total of 17.2% of the total budget. The Administration Department is comprised of Administration, HR/Risk Management, Information Technology, Economic Development and Legal services. The Beaumont Financing Authority (CFD) is made up of interest and debt service payments to bondholders. The Community Services Department is made up of the Parks and Recreation, Building Maintenance and Parks and Grounds Departments. The other 27.2% of expenses are a combination of many other expenses comprised of the functions below in the pie chart.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expenditures			
Administration Department	\$8,761,230.00	\$9,171,808.00	4.7%
Community Development Department	\$1,843,102.00	\$2,317,856.00	25.8%
Community Services Department	\$4,487,823.00	\$5,095,260.00	13.5%
Public Safety Department	\$17,973,315.50	\$18,048,160.00	0.4%
Public Works Department	\$2,996,260.99	\$3,631,406.00	21.2%
Wastewater	\$16,577,392.00	\$18,655,071.00	12.5%
Transit	\$4,452,574.00	\$4,119,849.00	-7.5%
Internal Service Funds	\$40,895.00	\$2,593,794.00	6,242.6%
Other Restricted Funds	\$1,000.00	\$2,400.00	140%
General Fund	\$7,560,114.20	\$445,271.00	-94.1%
Highway Users Tax (Gas)	\$976,216.00	\$1,242,846.00	27.3%
State - SB1 Funding	\$730,000.00	\$863,763.00	18.3%
Sales tax - Measure A	\$800,000.00	\$1,060,000.00	32.5%
Motor Vehicle Subvention (AB2766-AQMD)	\$80,667.00	\$266,000.00	229.8%
Public, Education, Govt (PEG)	\$24,800.00	\$19,500.00	-21.4%
Grants (Reimbursable)	\$3,195,572.00	\$130,000.00	-95.9%
Citizen Option Public Safety (COPS)	\$249,237.00	\$62,734.00	-74.8%
Communities Facilities District (CFD) Admin	\$8,479,322.00	\$1,532,960.00	-81.9%
Communities Facilities District (CFD) Maint Services	\$3,895,009.00	\$4,049,142.00	4%
Communities Facilities District (CFD) Public Safety	\$659,736.00	\$605,588.00	-8.2%
General Capital Projects	\$19,725,000.04	\$3,783,340.00	-80.8%
Equipment Replacement	\$213,555.00		-100%

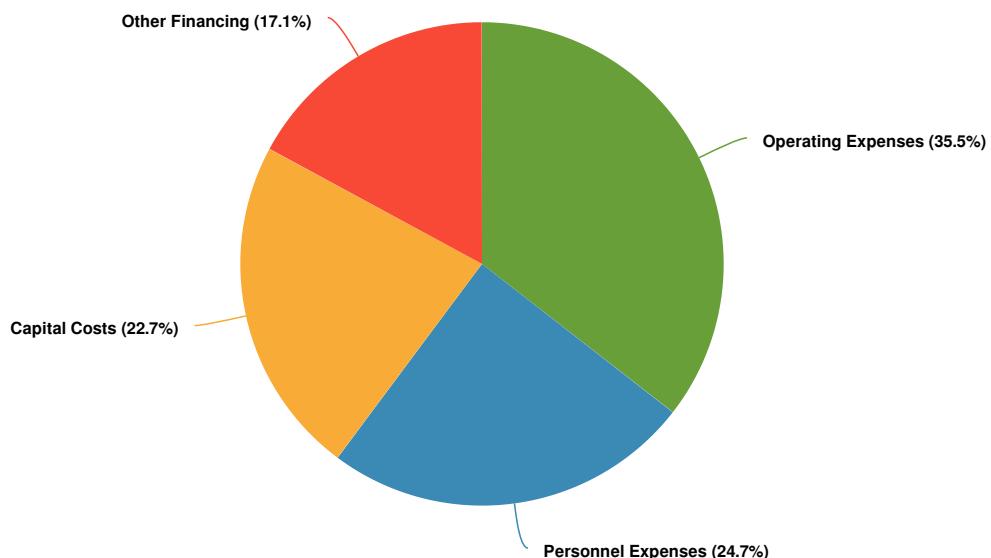


Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Communities Facilities District (CFD) Capital Fund	\$3,853,000.00	\$250,000.00	-93.5%
Communities Facilities District (CFD) Bond Mgmt	\$23,372,395.84	\$19,601,527.00	-16.1%
Recreation Facilities Development	\$900,000.00		-100%
Traffic Impact Development	\$150,000.00	\$150,000.00	0%
Police Facilities Development	\$250,000.00		-100%
Road and Bridge Development	\$600,000.00		-100%
Community Park Development	\$1,145,000.00		-100%
Regional Park Development	\$1,900,000.00		-100%
Neighborhood Park Development	\$1,350,000.00		-100%
Beaumont Financing Authority (CFD)	\$6,293,649.00	\$5,806,506.00	-7.7%
Beaumont Public Improvement Authority	\$526,450.00	\$1,465,773.00	178.4%
Total Expenditures:	\$144,063,315.57	\$104,970,554.00	-27.1%

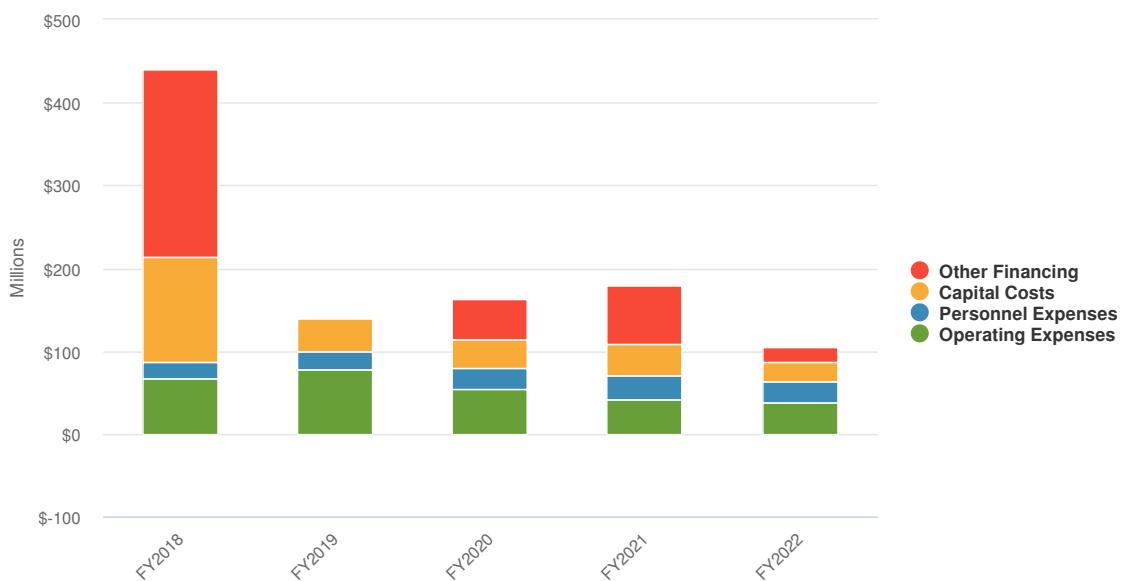
Expenditures by Expense Type

Within all of the functions and departments in the City, operating expenses make up the majority of the expenses at 35.5%. Personnel expenses are 24.7% and capital costs are 22.7%. Other financing consists of interest and debt service payments from the CFDs and rounds out at 17.1% of the total city expenses.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel Expenses	\$26,003,861.49	\$25,908,927.00	-0.4%
Operating Expenses	\$36,006,167.00	\$37,282,053.00	3.5%
Capital Costs	\$35,111,597.04	\$23,826,800.00	-32.1%
Other Financing	\$46,941,690.04	\$17,952,774.00	-61.8%
Total Expense Objects:	\$144,063,315.57	\$104,970,554.00	-27.1%



DEPARTMENTS



City Council

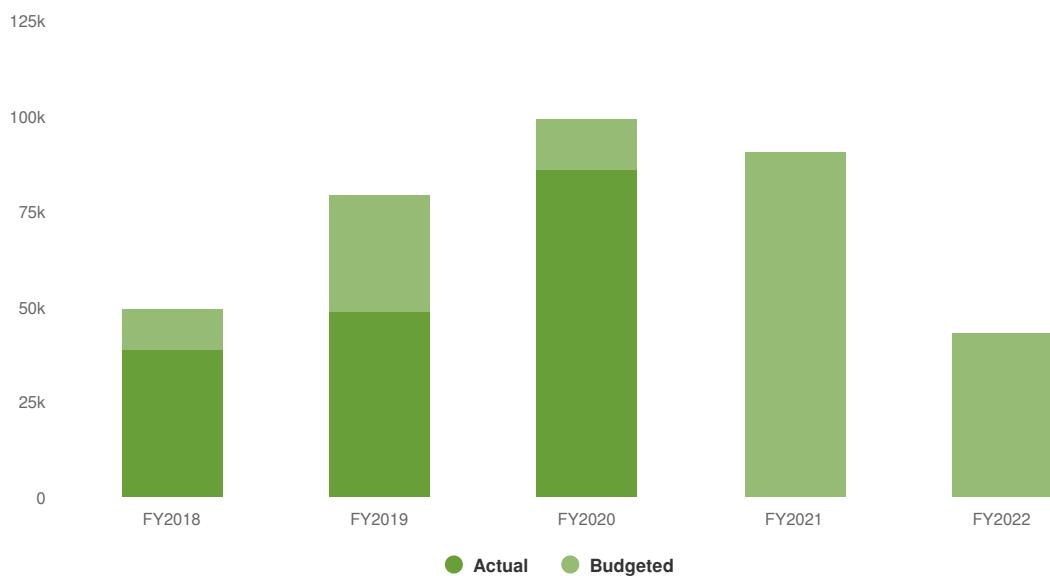
The mission of the City Council is to (1) protect the health, safety and welfare of the residents, (2) maintain, promote and improve the quality of life for Beaumont residents by establishing community goals and objectives and by adopting legislation, (3) approve the annual budget and (4) provide policy direction for the City organization through the City Manager.

Expenditures Summary

The large variance from the FY2021 prior year budget to the current FY2022 budget is due to the partial use of American Rescue Plan Act (ARPA) federal funds being utilized as a one time premium pay for our council members who were on the front lines working in the community during the Covid-19 public health emergency. However, all five declined the premium pay that was budgeted.

\$43,053 **-\$47,817**
(-52.62% vs. prior year)

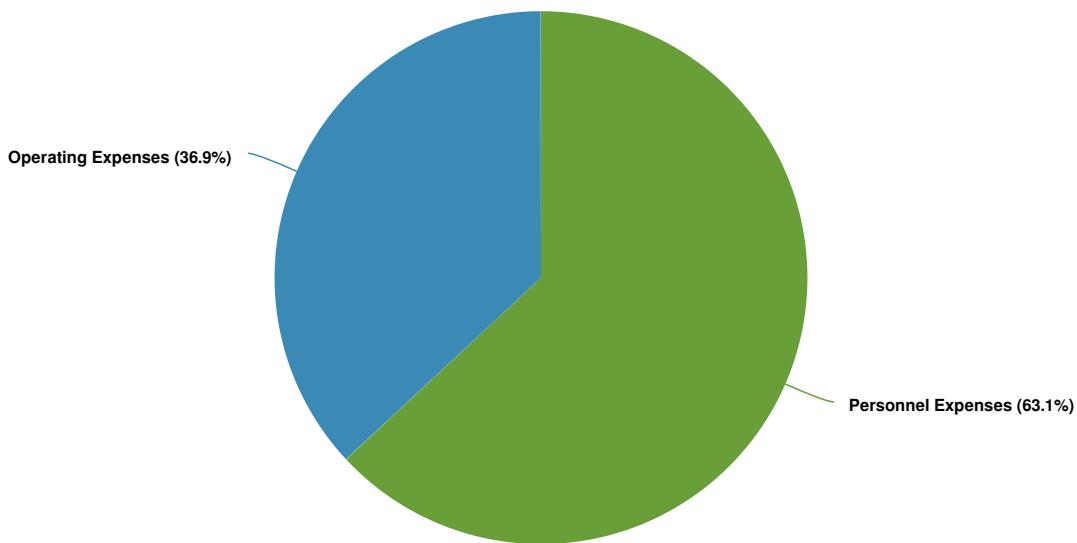
City Council Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

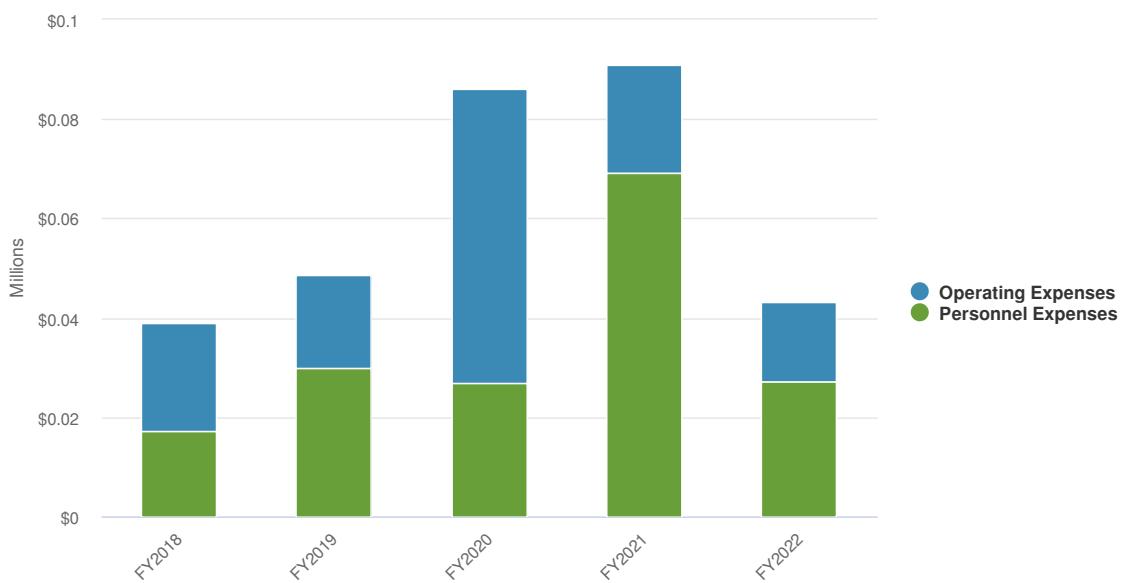
The City Council budget is comprised mainly of council meeting stipends as well as travel, training and education for five council members.

Budgeted Expenditures by Expense Type



The unusual large operating expense in FY2020 was due to the cost of the 2018 City Council election. For FY2021, the large personnel expense was premium pay for City Council members due to the Covid-19 public health emergency as mentioned above.

Budgeted and Historical Expenditures by Expense Type

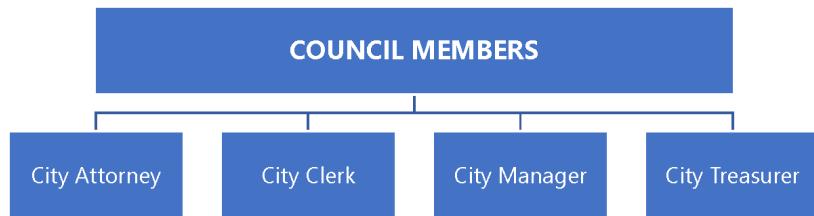


Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1050-6010-0000	\$25,200.00	\$25,200.00	0%	
PREMIUM PAY	100-1050-6017-0000	\$41,957.00		-100%	
WORKERS COMP	100-1050-6022-0000	\$1,260.00	\$1,260.00	0%	
MEDICARE	100-1050-6034-0000	\$365.00	\$365.00	0%	
FICA/PARS	100-1050-6035-0000	\$328.00	\$328.00	0%	
Total Personnel Expenses:		\$69,110.00	\$27,153.00	-60.7%	
Operating Expenses					
OFFICE SUPPLIES	100-1050-7025-0000	\$0.00	\$200.00	N/A	
DUES & SUBSCRIPTIONS	100-1050-7030-0000	\$5,250.00		-100%	
LOCAL MEETINGS	100-1050-7035-0000	\$2,000.00	\$2,500.00	25%	
UNIFORMS	100-1050-7065-0000	\$0.00	\$500.00	N/A	
TRAVEL, EDUCATION, TRAINING	100-1050-7066-0000	\$14,510.00	\$12,500.00	-13.9%	
SPECIAL DEPT SUPPLIES	100-1050-7070-0000	\$0.00	\$200.00	N/A	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Total Operating Expenses:		\$21,760.00	\$15,900.00	-26.9%	
Total Expense Objects:		\$90,870.00	\$43,053.00	-52.6%	

Organizational Chart



City Clerk



Steven Mehlman
City Clerk

As the official, the City Clerk's office is responsible for ensuring the adherence to the California Elections Code, Political Reform Act, California Public Records Act, the Brown Act, and the regulations set forth by the Fair Political Practices Commission. The City Clerk's office is responsible for the City's elections, records, and maintenance thereof; updates to the Municipal Code, administering oaths of office, legal noticing, preparation of agendas and is the liaison between the public and the City's public records. It is the goal of the City Clerk's office to strengthen the relationship between the City and its constituents by way of communication and transparency.

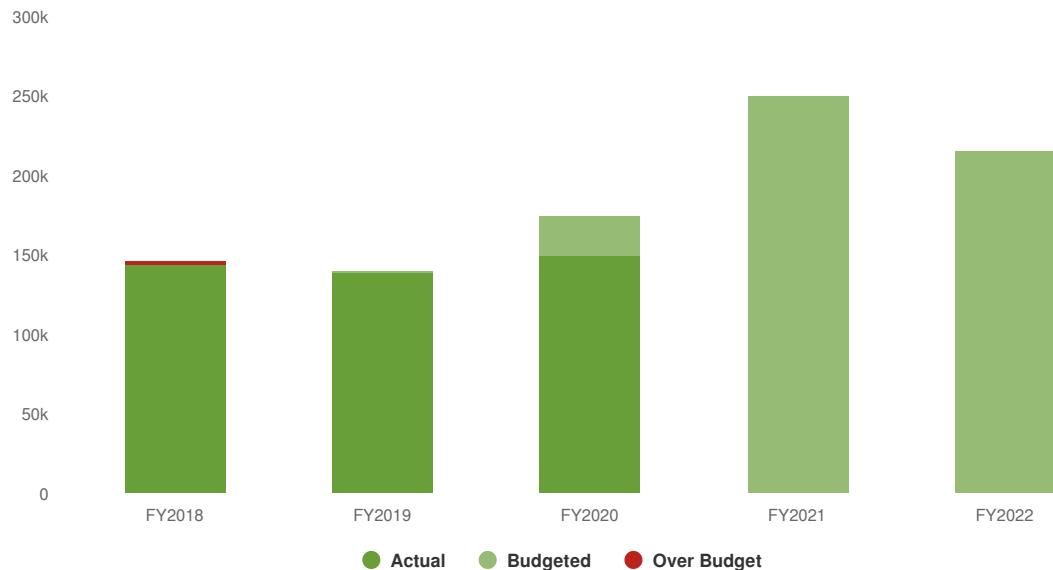
Expenditures Summary

One of the major components of the City Clerk Budget is to fund election costs. Operating expenses for FY2022 have decreased by 13.8% versus FY2021 operating expenses. FY2021 had a single year general election cost in the budget as well as a one-time premium pay due to the partial use of State and Local Fiscal Recovery Funds (SLFRF) federal funds being utilized as premium pay for our City Clerk and Deputy City Clerk who were acting as essential workers for the community during the Covid-19 public health emergency. FY2022 does have a slight offsetting increase due to a new budgeted line item for contribution to the newly created Internal Service Fund (ISF) for Information Technology Infrastructure.

\$215,199 **-\$34,495**
(-13.81% vs. prior year)



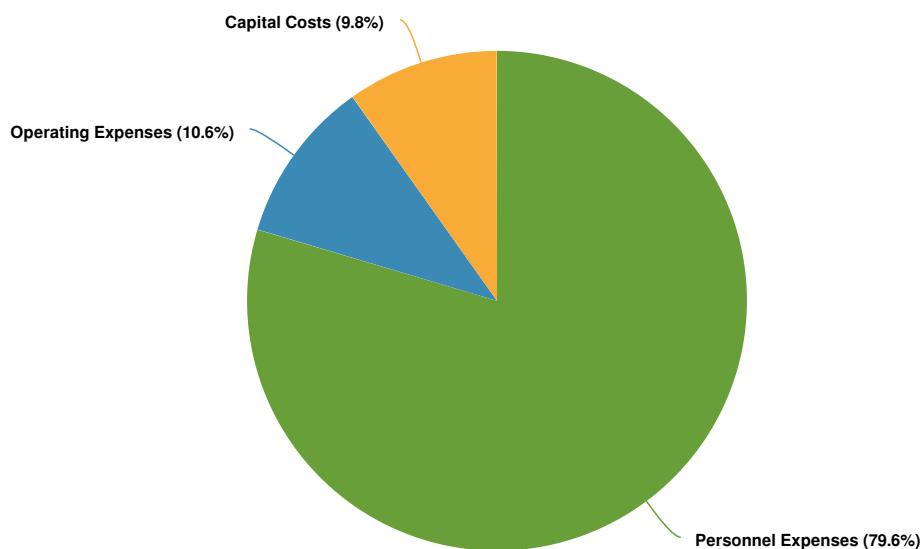
City Clerk Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

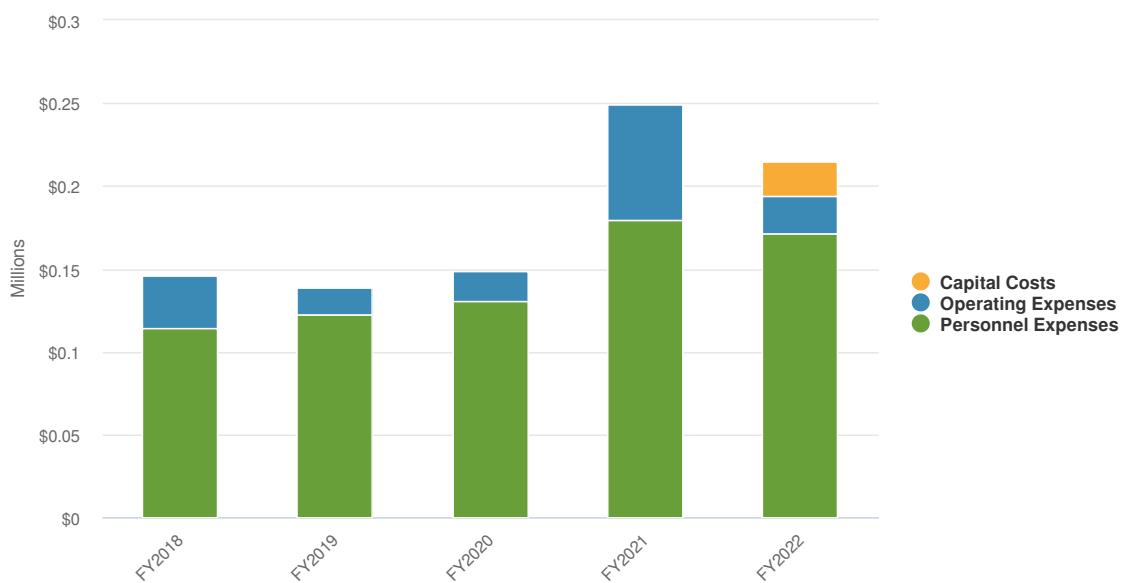
The majority of the City Clerk budget is for salaries and benefits of one full-time position, the Deputy City Clerk. There is a small amount of the overall budget for operating expenses, mostly for contractual services to pay for municipal code condifications and electronic imaging services. Capital costs make up about 10% of the budget for the newly created Internal Service Fund for Information Technology infrastructure, of which this budget contributes to.

Budgeted Expenditures by Expense Type



Internal Service Funds were newly created and, therefore, capital costs were added to the FY2022 budget due to the creation of an Internal Service fund (ISF) for Information Technology Infrastructure of which part of the cost is shared with the City Clerk budget.

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1150-6010-0000	\$106,551.00	\$114,627.00	7.6%	
ACCRUED TIME CASH OUT	100-1150-6016-0000	\$7,832.00	\$8,435.00	7.7%	
PREMIUM PAY	100-1150-6017-0000	\$20,000.00		-100%	
OTHER COMPENSATION	100-1150-6018-0000	\$1,200.00	\$1,200.00	0%	
HEALTH INSURANCE	100-1150-6020-0000	\$9,957.00	\$9,070.00	-8.9%	
WORKERS COMP	100-1150-6022-0000	\$5,418.00	\$5,821.00	7.4%	
DISABILITY	100-1150-6023-0000	\$526.00	\$526.00	0%	
P.E.R.S./P.E.P.R.A.	100-1150-6024-0000	\$26,254.00	\$29,126.00	10.9%	
LIFE INSURANCE	100-1150-6028-0000	\$84.00	\$84.00	0%	
MEDICARE	100-1150-6034-0000	\$1,685.00	\$1,811.00	7.5%	
FICA/PARS	100-1150-6035-0000	\$22.00	\$22.00	0%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1150-7027-0000	\$300.00	\$600.00	100%	
Total Personnel Expenses:		\$179,829.00	\$171,322.00	-4.7%	
Operating Expenses					
ADVERTISING	100-1150-7020-0000	\$900.00	\$4,400.00	388.9%	
OFFICE SUPPLIES	100-1150-7025-0000	\$400.00	\$1,435.00	258.8%	
DUES & SUBSCRIPTIONS	100-1150-7030-0000	\$250.00	\$760.00	204%	
TRAVEL, EDUCATION, TRAINING	100-1150-7066-0000	\$315.00	\$3,960.00	1,157.1%	
CONTRACTUAL SERVICES	100-1150-7068-0000	\$68,000.00	\$12,195.00	-82.1%	
Total Operating Expenses:		\$69,865.00	\$22,750.00	-67.4%	
Capital Costs					
IT - ISF	100-1150-8072-0000		\$21,127.00	N/A	
Total Capital Costs:			\$21,127.00	N/A	
Total Expense Objects:		\$249,694.00	\$215,199.00	-13.8%	

Organizational Chart



FY2020-2021 Accomplishment #1

Council Chamber Retrofit - The ability to conduct hybrid and fully virtual public meetings became an immediate need after the COVID-19 pandemic. A retrofit of current equipment and the addition of new equipment provided the ability to conduct public meetings inclusive of virtual needs and preferences without interruption of meeting schedules. Funding for this goal was allocated from PEG funds.

FY2020-2021 Accomplishment #2

Filing Room Renovation - The City Clerk's file room contained file cabinets and a layout that did not provide room for growth. Installation of gliding file cabinets and construction of additional shelving has given a more efficient filing system to provide ample space for current and future needs. Gliding cabinets were previously purchased by a different department and were no longer being utilized. All other construction funding was provided by a third party scanning project budget fund that was cancelled due to COVID-19 policy restrictions.

FY2020-2021 Accomplishment #3

2020 Municipal Election - Given the constraints of social distancing and the increased level of providing services virtually and electronically, this required the re-creation of a process for candidates to file election paperwork. An online tutorial was created to provide a process to file paperwork with minimal in-person requirements. This filing process was a smooth transition and will be used for future elections due to its success with candidate filing. Funding for this process was allocated from the election cost budget fund.

FY2021-2022 Goal #1

Secured Retention of Records - The City utilizes Laserfiche as the repository for City records. The server that houses the data is due for an upgrade to ensure the stability. It is a goal to work with the Information Technology Department to obtain a server to meet current and future needs of electronic storage space.

FY2021-2022 Goal #2

Access to City Records - As a result of obtaining stable, electronic storage space for records, the City Clerk's department will be able to provide public online access to additional and on-going public documents.

FY2021-2022 Goal #3



Administration Department



Kari Mendoza
Administrative Services Director

The Administration Department comprises five divisions under the Administrative Services Director; Administration, Human Resources/Risk Management, Information Technology, Legal and Economic Development. The department has a total of fifteen full-time employees. The Administration Department provides quality customer service to city residents and businesses. Customer Service plays a key role in the processing of payments and numerous applications and licenses. Human Resources ensures employees' needs are met, establishes a safe workplace, and aids each department in recruiting new employees. Human Resources also manages the City's payroll, benefits, and retirement systems for all 188 City employees. Risk Management manages claims that are filed against the City and ensures the city's insurance coverage is maintained and appropriate. Information Technology (IT) manages the user and backbone infrastructure that makes up the city's network. IT establishes security and data backup protocols to ensure network reliability and stability. Legal provides regular guidance to City staff and City Council on routine legal matters. Economic Development works to build wealth throughout the community. Economic Development's primary functions include business attraction, job creation, business retention, business expansion, entrepreneurial development, and encouraging investment and redevelopment throughout various areas of the city across multiple industries.

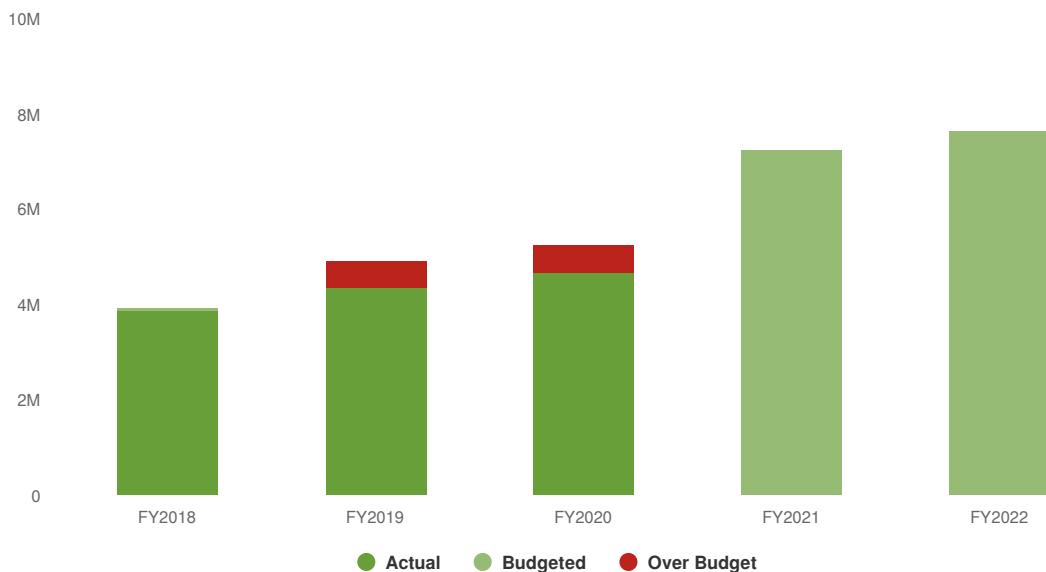
Expenditures Summary

The Administration Department has seen a total budget increase of 5.7% from the prior year. Two full-time positions have been added; a Payroll Technician and an IT Analyst I. The year over year personnel costs are only slightly increased for FY2022 due to an offset of one-time premium pay for employees working as essential workers for the community due to the Covid-19 public health emergency during FY2021. Operating expenses have primarily increased for FY2022 due to an increase in excess insurance premiums and legal expenses which are offset by one-time expenditures approved during a FY2021 mid-year budget adjustment by the City Council. FY2022 total capital costs include a new Internal Service Fund created for Information Technology Infrastructure and the total costs are offset due to a prior year one-time capital expense project funded in FY2021 for the Information Technology Division.

\$7,651,315 \$412,483
(5.70% vs. prior year)



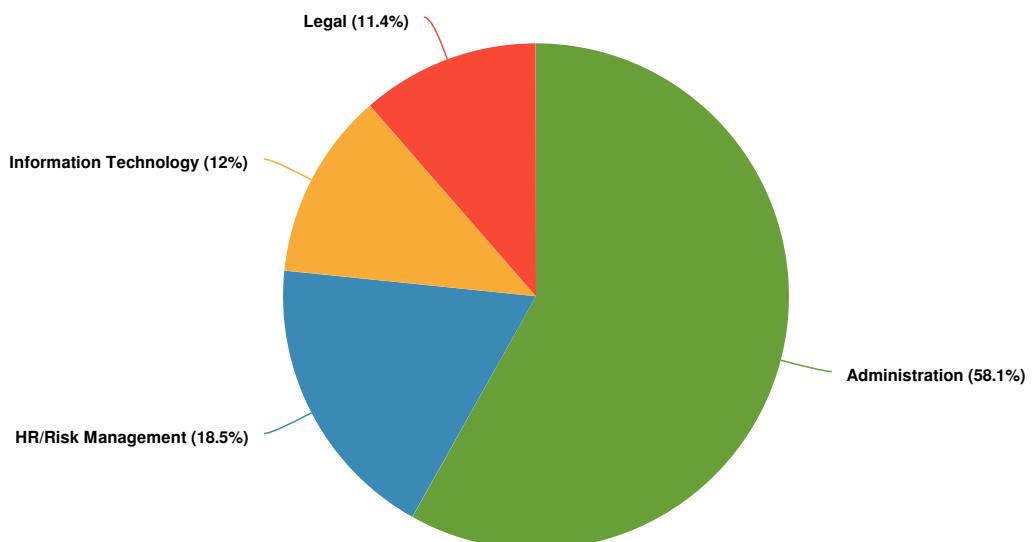
Administration Department (AD) Proposed and Historical Budget vs. Actual



Expenditures by Function

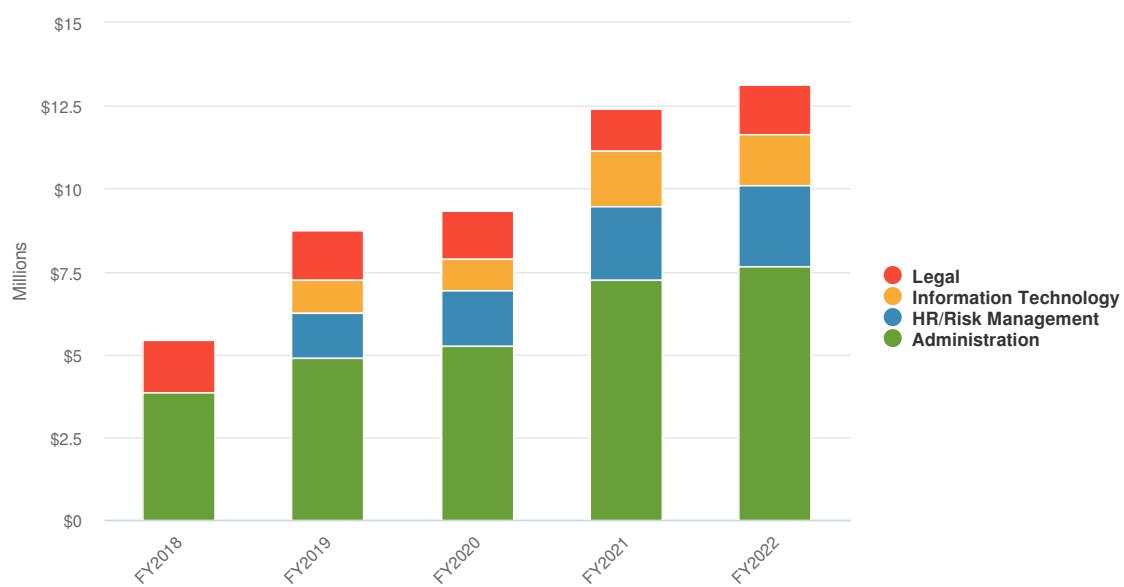
The HR/Risk Management department makes up 31.8% of the overall Administrative budget, mostly due to ERMAC and CSAC excess insurance premiums totaling \$1.7M. The Administration section is the next largest, mostly due to salaries/benefit costs. The Information Technology and Legal sections of the Administrative Department budget are about equal at about 20% each.

Budgeted Expenditures by Function



In FY2018, the Administration Department included now segregated departments such as Finance, Information Technology and HR/Risk Management. These functions were segregated to better track these functions and provide more transparency. The IT function has grown as the City used to contract these services but brought them in-house beginning in FY2019. HR/Risk Management has also grown due to bringing payroll in-house and hiring a new payroll position starting in FY2021. The overhead costs that were charged to other funds such as Transit and Wastewater would come into the Admin Dept to offset these department expenses. Starting in FY2021, the overhead was correctly accounted for using the overhead transfer in and out with a non-departmental affiliation. Therefore, the growth within that Admin Department is actually not growth but a reduction of the transfer-in offsetting costs.

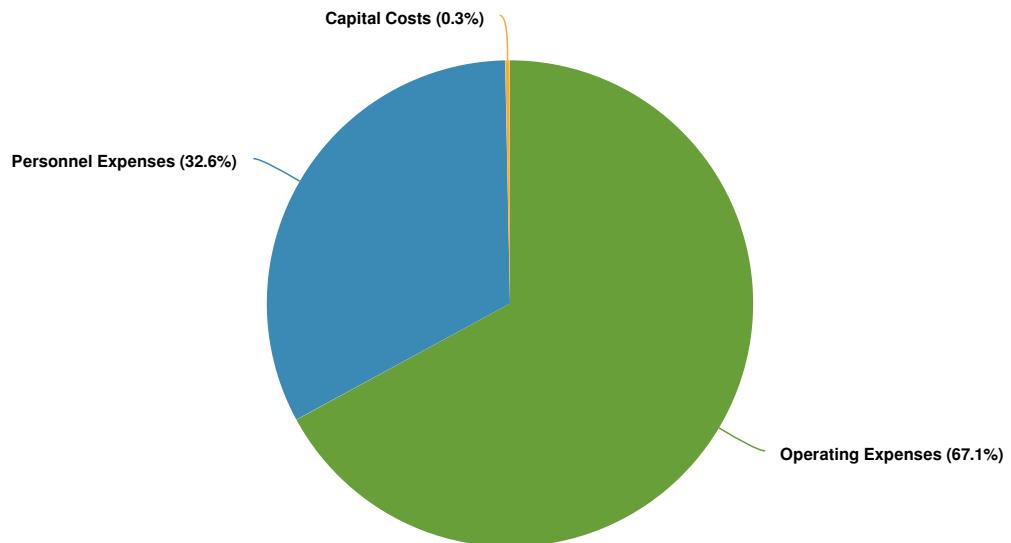
Budgeted and Historical Expenditures by Function



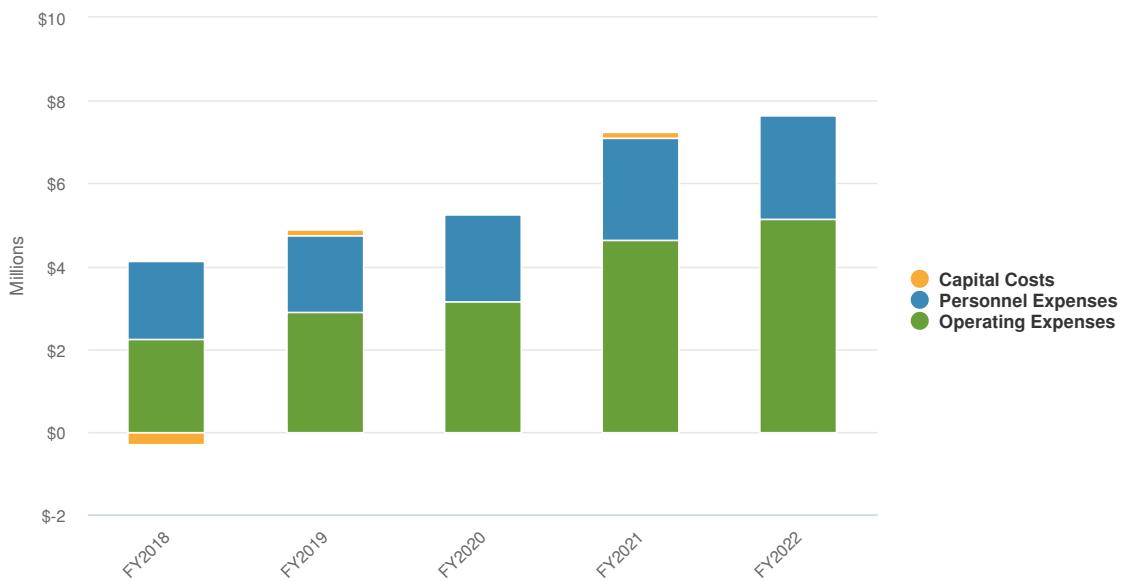
Expenditures by Expense Type

Operating expenses make up the majority of the overall expenditures for the Administrative Department as a whole. Within the HR/Risk Management budget, ERMAC and CSAC excess insurance premiums alone total \$1.7M. Personnel expenses comprise 32.6% of the overall budget due to a total of fifteen positions spread out between Administration (8), Human Resources (3) and Information Technology (4).

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Organizational Chart



Administration



Kari Mendoza
Administrative Services Director

Administration consists of Customer Service, Economic Development and Legal. Customer Service provides quality customer service to City residents and businesses through various manners. A main function of Customer Service is processing payments and numerous licenses and applications. They help direct the public to the correct department and answer questions. Economic Development works to build wealth throughout the community. Economic Development's primary functions include business attraction, job creation, business retention, business expansion, entrepreneurial development, and encouraging investments and redevelopment throughout various areas of the city across multiple industries.

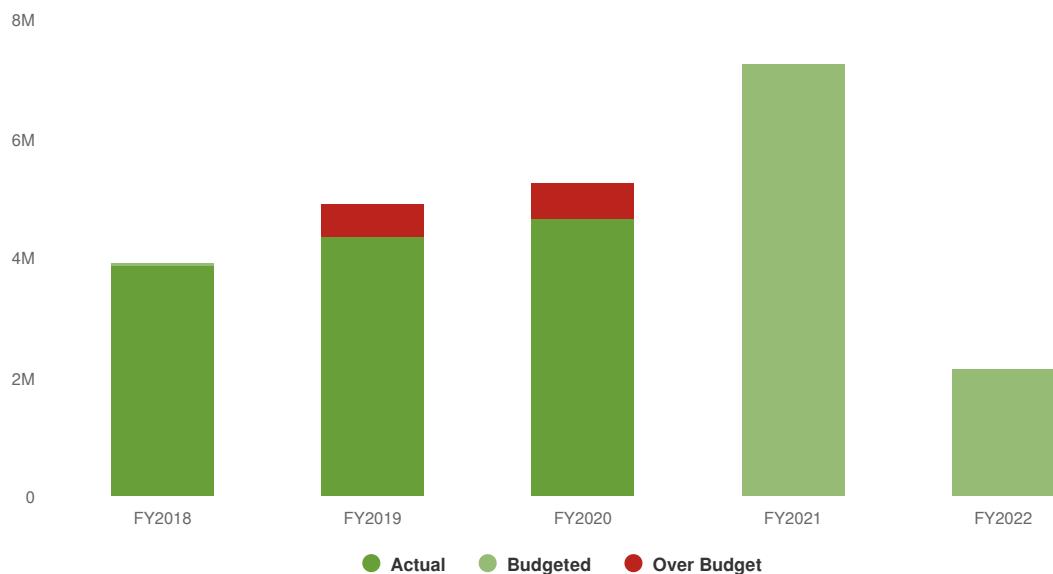
Expenditures Summary

The Administration Department's FY2022 budget had a net increase of 2.84% from the prior year's budget. There is a natural increase in year over year personnel expenses, coupled with a larger advertising budget and an increase to the contingency line item all offset by a FY2021 one-time premium pay for administrative staff working as essential workers for the community during the Covid-19 public health emergency.

\$2,140,716 **-\$5,098,116**

(-70.43% vs. prior year)

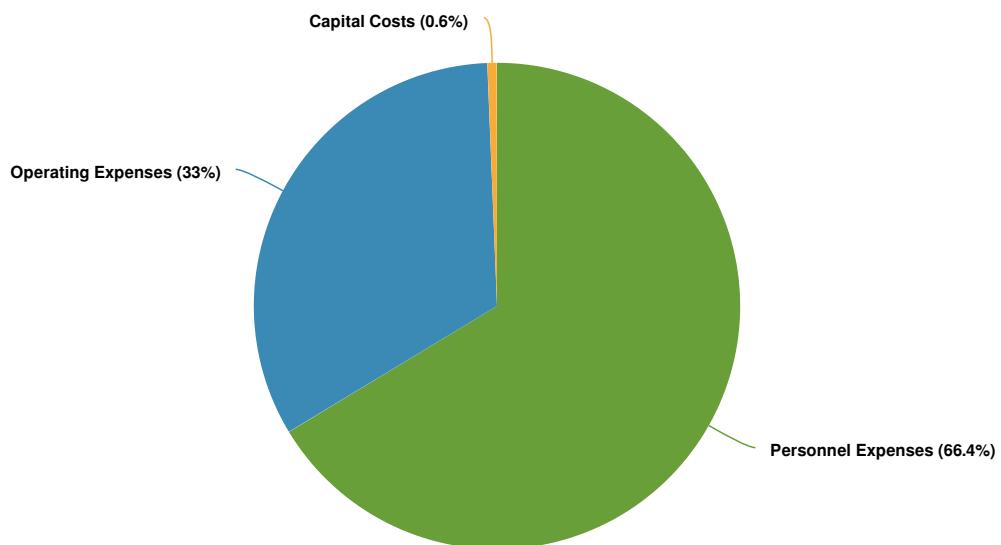
AD - Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses make up the majority of the Administration budget with a total employee count of eight full-time employees. Operating expenses comprise 33% of the budget, which also holds some contingency funds and the capital costs portion of the budget is due to the newly created Internal Service fund for Information Technology infrastructure.

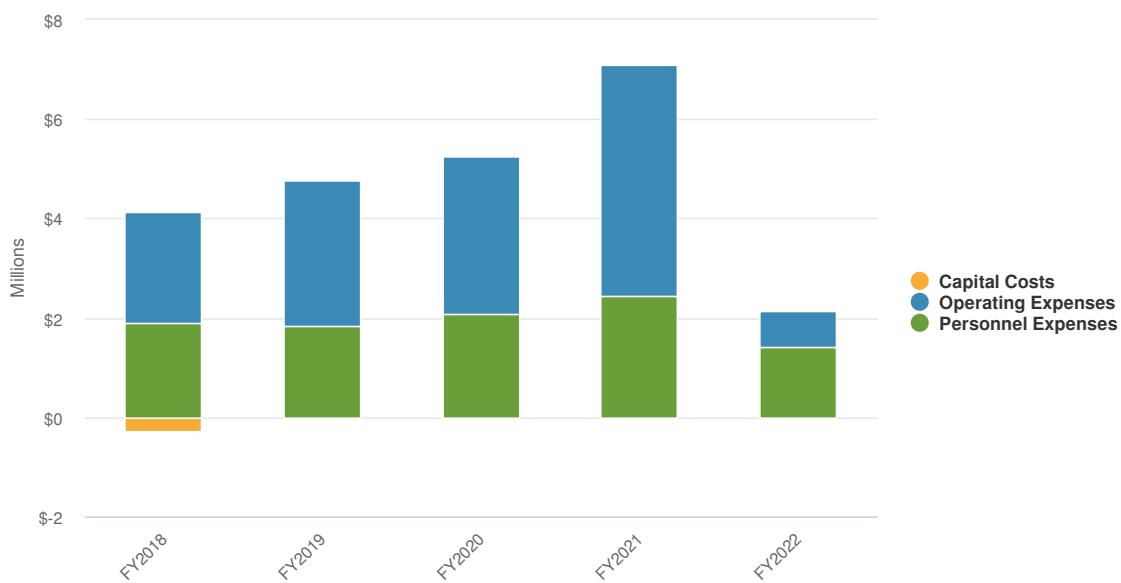
Budgeted Expenditures by Expense Type



Internal Service Funds were newly created and, therefore, capital costs were added to the FY2022 budget due to the creation of an Internal Service fund (ISF) for city-wide Information Technology of which part of the cost is shared with the Administration budget. Operating expenses in prior years were offset by overhead costs that were transferred into this department. The accounting for the overhead transfer-in has been non-departmentalized.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1200-6010-0000	\$933,430.00	\$976,235.00	4.6%	
OVERTIME	100-1200-6012-0000	\$2,000.00	\$2,000.00	0%	
ACCRUED TIME CASH OUT	100-1200-6016-0000	\$57,542.00	\$58,763.00	2.1%	
PREMIUM PAY	100-1200-6017-0000	\$105,000.00		-100%	
OTHER COMPENSATION	100-1200-6018-0000	\$3,600.00	\$3,600.00	0%	
HEALTH INSURANCE	100-1200-6020-0000	\$130,749.00	\$122,726.00	-6.1%	
WORKERS COMP	100-1200-6022-0000	\$48,882.00	\$51,023.00	4.4%	
DISABILITY	100-1200-6023-0000	\$4,208.00	\$4,208.00	0%	
P.E.R.S./P.E.P.R.A.	100-1200-6024-0000	\$126,776.00	\$144,972.00	14.4%	
DEFERRED COMP	100-1200-6026-0000	\$23,220.00	\$23,220.00	0%	
LIFE INSURANCE	100-1200-6028-0000	\$672.00	\$672.00	0%	
CAR ALLOWANCE	100-1200-6030-0000	\$12,600.00	\$12,600.00	0%	
MEDICARE	100-1200-6034-0000	\$15,039.00	\$15,678.00	4.2%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1200-7027-0000	\$2,000.00	\$4,800.00	140%	
Total Personnel Expenses:		\$1,465,718.00	\$1,420,497.00	-3.1%	
Operating Expenses					
ADVERTISING	100-1200-7020-0000	\$5,000.00	\$55,000.00	1,000%	
OFFICE SUPPLIES	100-1200-7025-0000	\$22,546.00	\$20,000.00	-11.3%	
DUES & SUBSCRIPTIONS	100-1200-7030-0000	\$32,000.00	\$40,662.00	27.1%	
LOCAL MEETINGS	100-1200-7035-0000	\$3,900.00	\$5,052.00	29.5%	
VEHICLE MAINTENANCE	100-1200-7037-0000	\$8,700.00		-100%	
EVENTS	100-1200-7041-0000	\$50.00	\$1,250.00	2,400%	
UNIFORMS	100-1200-7065-0000	\$2,000.00	\$1,800.00	-10%	
TRAVEL, EDUCATION, TRAINING	100-1200-7066-0000	\$3,700.00	\$10,630.00	187.3%	
CONTRACTUAL SERVICES	100-1200-7068-0000	\$450,000.00	\$407,044.00	-9.5%	
SPECIAL DEPT SUPPLIES	100-1200-7070-0000	\$8,000.00	\$15,200.00	90%	
CONTINGENCY	100-1200-7900-0000	\$80,001.00	\$150,000.00	87.5%	
Total Operating Expenses:		\$615,897.00	\$706,638.00	14.7%	
Capital Costs					
IT -ISF	100-1200-8072-0000		\$13,581.00		N/A
Total Capital Costs:			\$13,581.00	N/A	
Total Expense Objects:		\$2,081,615.00	\$2,140,716.00	2.8%	



Organizational Chart



FY2020-2021 Accomplishment #1

Completed Retail Market Analysis and established a Primary retail trade area. Proactive retail recruitment strategies have been implemented utilizing the data from market analysis.

FY2020-2021 Accomplishment #2

Establishment of the Beaumont Business Resource Center. This webpage provided businesses with information about safety measures and mandates, funding opportunities from various sources, and business counseling. Business surveys were conducted to determine business needs during the pandemic. Creation of revised outdoor dining guidelines and Beaumont Stay Safe Pledge. The small business grant program provided \$123,000 in relief to struggling Beaumont businesses.

FY2020-2021 Accomplishment #3

San Gorgonio Village has fully opened with major national tenants and a luxury movie theater.

FY2021-2022 Goal #1

Attendance at the International Council of Shopping Centers (ICSC) conference to establish and build relationships with brokers, site selectors, developers and retail businesses. Attendance at these types of events is important for business attraction, job creation, and encouraging development and redevelopment.

FY2021-2022 Goal #2

Development of Beaumont Economic Development website. The site will be designed for site selectors and corporate executives looking at the Beaumont trade area. The data and contact information will make it easy for users to locate what they are looking for and detail the advantages of opening a new business within the city. The site will also provide areas for existing businesses to easily review and access resources.

FY2021-2022 Goal #3



HR/Risk Management



Kari Mendoza
Administrative Services Director

It is the goal of the City of Beaumont's Human Resources Department to provide quality services for our employees. The Human Resources Department strives to retain valuable employees, and to promote individual success and increase overall value to the organization and provide a safe and healthful working environment.

- Human Resources
- Risk Management
- Payroll

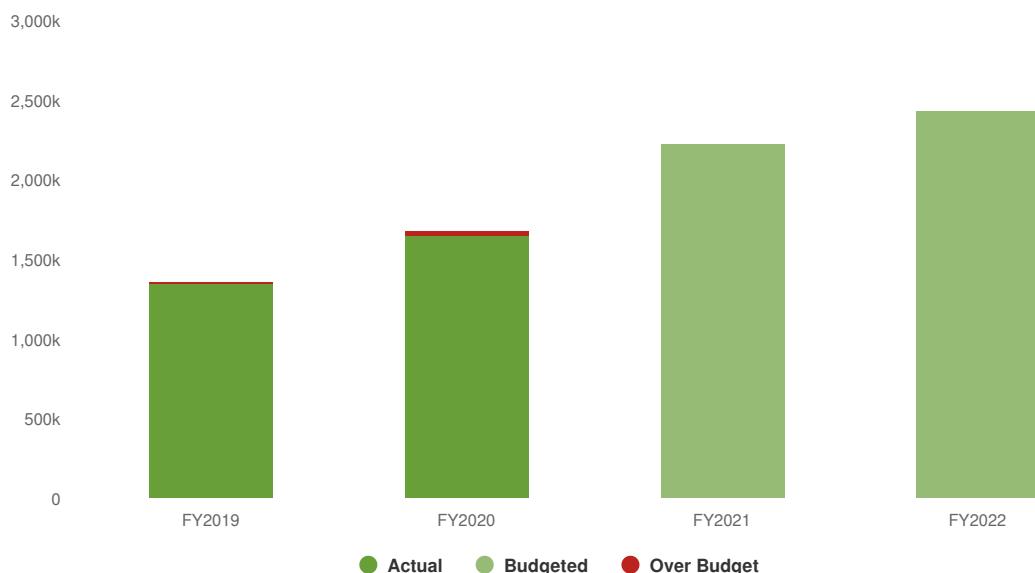
Expenditures Summary

The HR/Risk Management Department's FY2022 budget had a net increase of \$203,487 from the prior year's budget. There is a natural increase in year over year personnel expenses including a FY2021 mid-year budget adjustment that added a needed Payroll Technician position for the City, which is a fully burdened cost for the new fiscal year. With all this being said, the personnel budget, as a whole, stayed consistent with the prior year budget due to the FY2021 one-time premium pay for human resource staff working as essential workers for the community during the Covid-19 public health emergency. The major differences in this budget that make up the year over year increase is the increase in ERMAC and CSAC excess insurance premiums offset by a decrease in recruitment and hiring costs.

\$2,434,498 **\$203,487**

(9.12% vs. prior year)

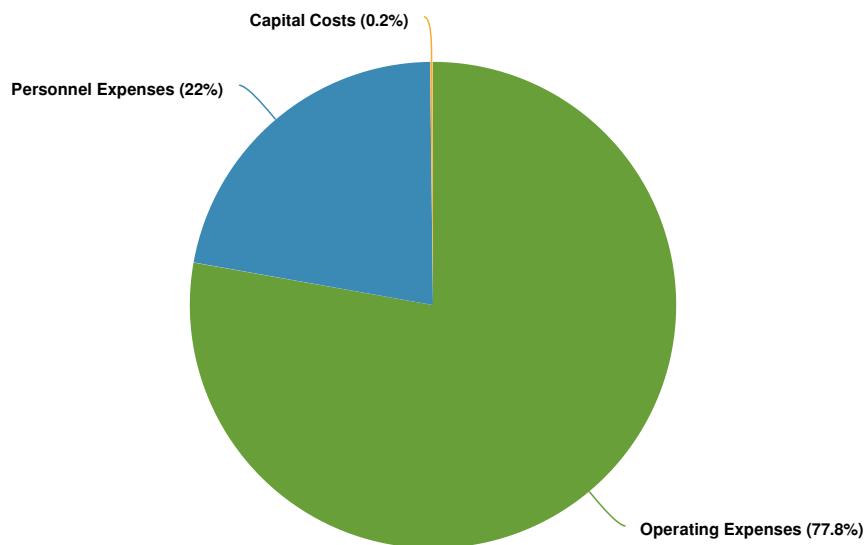
AD - HR/Risk Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Operating expenses are the majority of the HR/Risk Management budget due to the large amount of insurance the City carries for ERMAC and CSAC excess insurance premiums totaling \$1.7M. The personnel budget comprises three full-time positions and accounts for 22% of the overall budget. There is a small amount of capital costs that are new to this budget due to a contribution to the newly created Internal Service Fund for Information Technology infrastructure.

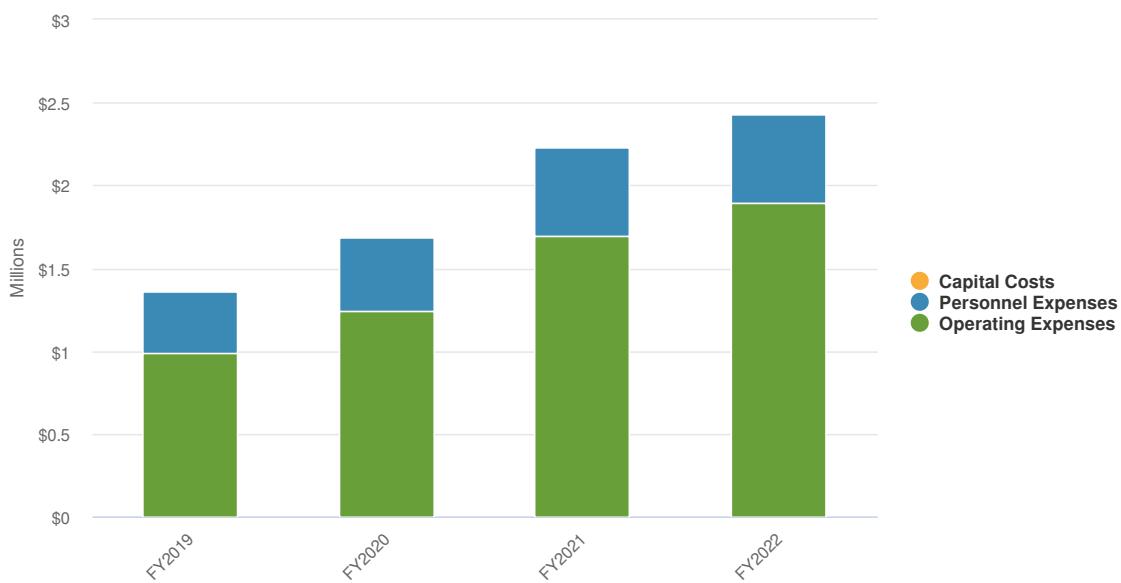
Budgeted Expenditures by Expense Type



Internal Service Funds were newly created and, therefore, capital costs were added to the FY2022 budget due to the creation of an Internal Service fund (ISF) for city-wide Information Technology, of which part of the cost is shared with the HR/Risk Management budget.



Budgeted and Historical Expenditures by Expense Type



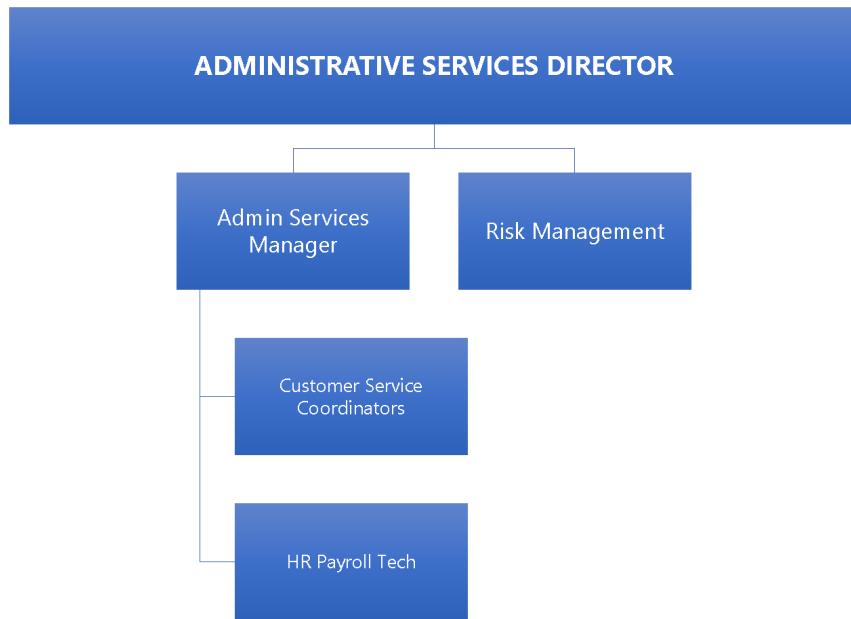
Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1240-6010-0000	\$321,126.00	\$352,515.00	9.8%	
OVERTIME	100-1240-6012-0000		\$1,000.00	N/A	
ACCRUED TIME CASH OUT	100-1240-6016-0000	\$24,374.00	\$29,428.00	20.7%	
PREMIUM PAY	100-1240-6017-0000	\$40,000.00		-100%	
OTHER COMPENSATION	100-1240-6018-0000	\$2,400.00	\$2,400.00	0%	
FIRST AID	100-1240-6019-0000	\$830.00		-100%	
HEALTH INSURANCE	100-1240-6020-0000	\$43,731.00	\$37,451.00	-14.4%	
WORKERS COMP	100-1240-6022-0000	\$16,625.00	\$18,046.00	8.5%	
DISABILITY	100-1240-6023-0000	\$1,357.00	\$1,578.00	16.3%	
P.E.R.S./P.E.P.R.A.	100-1240-6024-0000	\$77,276.00	\$81,568.00	5.6%	
LIFE INSURANCE	100-1240-6028-0000	\$217.00	\$252.00	16.1%	
CAR ALLOWANCE	100-1240-6030-0000	\$4,200.00	\$4,200.00	0%	
MEDICARE	100-1240-6034-0000	\$5,175.00	\$5,674.00	9.6%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1240-7027-0000	\$1,000.00	\$1,800.00	80%	
Total Personnel Expenses:		\$538,311.00	\$535,912.00	-0.4%	
Operating Expenses					
RECRUITMENT AND HIRING COSTS	100-1240-6050-0000	\$60,500.00	\$35,000.00	-42.1%	
OFFICE SUPPLIES	100-1240-7025-0000	\$0.00	\$250.00	N/A	
DUES & SUBSCRIPTIONS	100-1240-7030-0000	\$200.00	\$570.00	185%	
LOCAL MEETINGS	100-1240-7035-0000	\$2,000.00	\$2,000.00	0%	
TRAVEL, EDUCATION, TRAINING	100-1240-7066-0000	\$0.00	\$2,500.00	N/A	
CONTRACTUAL SERVICES	100-1240-7068-0000	\$126,500.00	\$98,865.00	-21.8%	
SPECIAL DEPT SUPPLIES	100-1240-7070-0000	\$1,300.00	\$2,500.00	92.3%	
INSURANCE	100-1240-7080-0000	\$1,497,000.00	\$1,747,374.00	16.7%	
CLAIM COSTS	100-1240-7081-0000	\$5,000.00	\$5,000.00	0%	
EQUIPMENT SUPPLIES/MAINT	100-1240-7090-0000	\$200.00		-100%	
Total Operating Expenses:		\$1,692,700.00	\$1,894,059.00	11.9%	
Capital Costs					
Information Technology - ISF	100-1240-8072-0000		\$4,527.00	N/A	
Total Capital Costs:			\$4,527.00	N/A	
Total Expense Objects:		\$2,231,011.00	\$2,434,498.00	9.1%	



Organizational Chart



FY2020-2021 Accomplishment #1

- Recruitment and new hires: 46 job recruitments and 27 new hires over the last 12 months

FY2020-2021 Accomplishment #2

Launch of digital employee evaluation program to aid management and employees in goal-setting and evaluations.

FY2020-2021 Accomplishment #3

- Established work from home standards and guidelines to keep City services going during the Covid-19 shutdown.
- Covid-19 response to ensure safety of City staff and customers during the pandemic
- Monitor and implement CDC and CalOSHA guidelines/mandates regarding workplace safety.

FY2021-2022 Goal #1

- New payroll software to integrate with Finance Software. The function of payroll will now be performed in-house.

FY2021-2022 Goal #2

Complete the recruitment of twenty-four new positions that were added or reinstated with the 2021/2022 budget.

FY2021-2022 Goal #3



Information Technology



Edgar Trenado
IT Manager

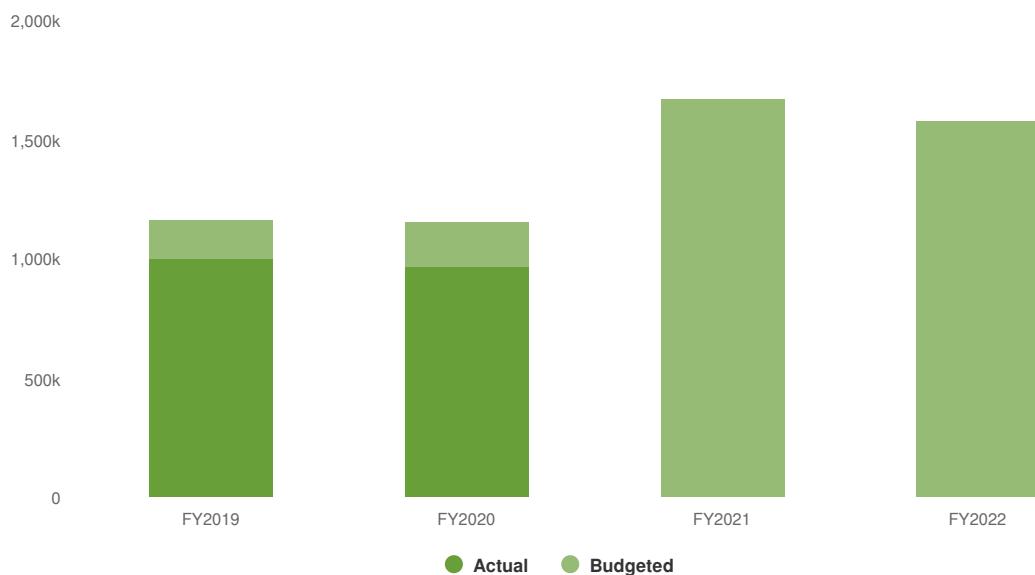
The Department of Information Technology (Beaumont IT) was established in March 2018 to increase the efficiency and effectiveness of the City's information technology services and support. Beaumont IT provides customer-driven services utilizing networks, desktops, application development, radios, telephones and project management with highly skilled technical staff. The Beaumont IT Department prides itself on providing innovation, service and technology to our Police Department, City Hall, Waste Water Treatment Plant, Public Transit, Community Services, Council and the residents of Beaumont.

Expenditures Summary

Personnel costs increased in FY2022 due to the addition of an IT Analyst I position, but the total personnel cost increase year over year was offset by the FY2021 one-time premium pay for Information Technology staff working as essential workers for the community during the Covid-19 public health emergency. More significantly, the decrease in the overall total FY2022 budget versus the prior year is due to mid-year budget adjustments to pay for one-time projects during FY2021.

\$1,576,101 **-\$99,605**
(-5.94% vs. prior year)

AD - Information Technology Proposed and Historical Budget vs. Actual



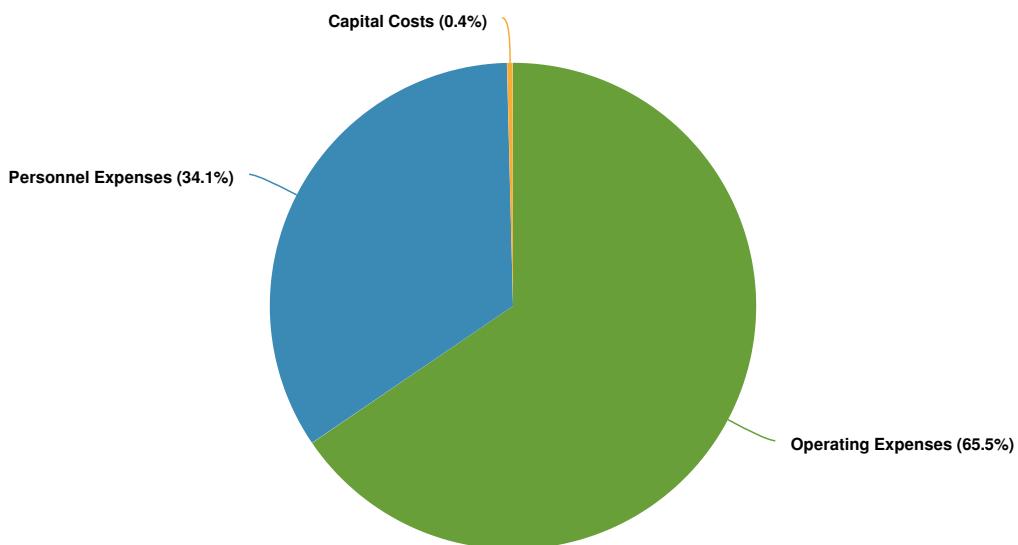
Some budgets went back to the prospective department, if the department was the sole user of that application/software/ hardware for better processing of invoices.



Expenditures by Expense Type

Operating expenses make up about two-thirds, or 66%, of the IT budget, mostly for citywide telephone charges, software and computer equipment/supplies. The IT budget has four full-time employees, which comprises 34% of the budget and a small portion for capital costs due to the newly created Internal Service fund for Information Technology infrastructure.

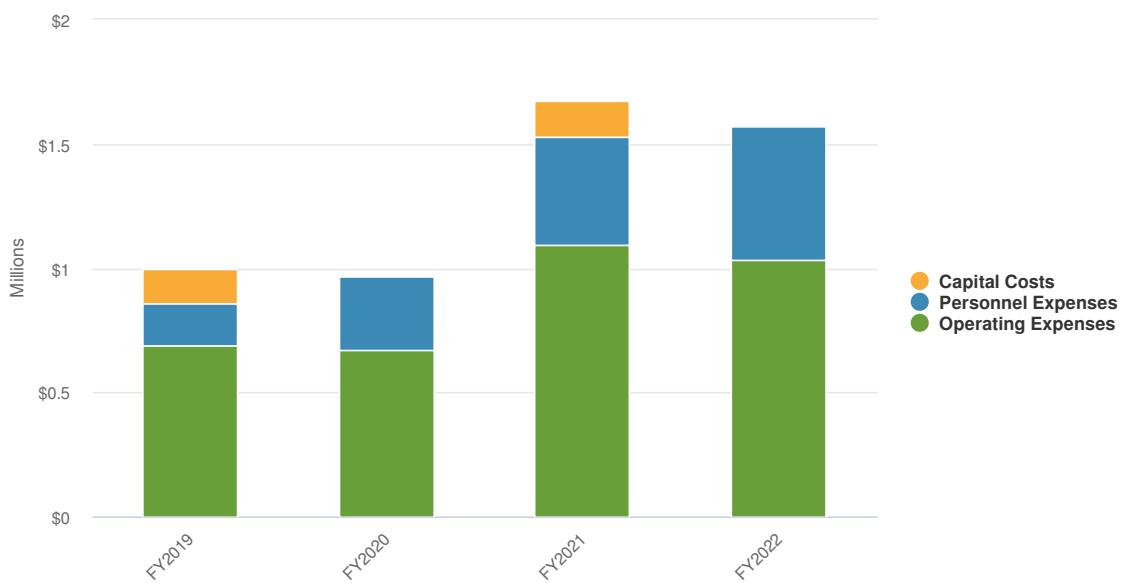
Budgeted Expenditures by Expense Type



FY2022 total capital costs were decreased from the prior year due to a one-time FY2021 mid-year budget adjustment offset by the creation of a FY2022 Internal Service fund (ISF) for city-wide Information Technology, of which part of the cost is shared with the Beaumont IT budget.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1230-6010-0000	\$257,213.00	\$361,525.00	40.6%	
OVERTIME	100-1230-6012-0000	\$10,000.00	\$7,500.00	-25%	
ACCRUED TIME CASH OUT	100-1230-6016-0000	\$10,084.00	\$11,853.00	17.5%	
PREMIUM PAY	100-1230-6017-0000	\$31,957.00		-100%	
OTHER COMPENSATION	100-1230-6018-0000	\$1,200.00	\$1,200.00	0%	
HEALTH INSURANCE	100-1230-6020-0000	\$58,928.00	\$67,382.00	14.3%	
WORKERS COMP	100-1230-6022-0000	\$13,011.00	\$18,466.00	41.9%	
DISABILITY	100-1230-6023-0000	\$1,578.00	\$2,104.00	33.3%	
P.E.R.S./P.E.P.R.A.	100-1230-6024-0000	\$43,940.00	\$55,400.00	26.1%	
LIFE INSURANCE	100-1230-6028-0000	\$252.00	\$336.00	33.3%	
CAR ALLOWANCE	100-1230-6030-0000	\$0.00	\$4,200.00	N/A	
MEDICARE	100-1230-6034-0000	\$4,064.00	\$5,636.00	38.7%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1230-7027-0000	\$1,000.00	\$2,400.00	140%	
Total Personnel Expenses:		\$433,227.00	\$538,002.00	24.2%	
Operating Expenses					
TELEPHONE	100-1230-7015-0000	\$85,550.00	\$89,330.00	4.4%	
TELEPHONE - SPORTS PARK	100-1230-7015-5400	\$950.00	\$950.00	0%	
TELEPHONE (CITY HALL)	100-1230-7015-6025	\$9,850.00	\$32,400.00	228.9%	
TELEPHONE (BLDG B)	100-1230-7015-6026	\$1,500.00	\$1,500.00	0%	
TELEPHONE (POLICE DPT)	100-1230-7015-6040	\$102,900.00	\$88,100.00	-14.4%	
TELEPHONE (PD ANNEX)	100-1230-7015-6041	\$3,500.00	\$3,500.00	0%	
TELEPHONE (COMM CTR)	100-1230-7015-6045	\$9,000.00	\$9,000.00	0%	
TELEPHONE (POOL)	100-1230-7015-6048	\$1,000.00		-100%	
TELEPHONE (MAPLE AVE)	100-1230-7015-6055	\$4,050.00	\$4,112.00	1.5%	
TELEPHONE (4th ST YARD)	100-1230-7015-6060	\$4,500.00	\$4,500.00	0%	
OFFICE SUPPLIES	100-1230-7025-0000	\$1,000.00	\$1,200.00	20%	
DUES & SUBSCRIPTIONS	100-1230-7030-0000	\$800.00	\$2,320.00	190%	
LOCAL MEETINGS	100-1230-7035-0000	\$500.00	\$500.00	0%	
VEHICLE MAINTENANCE	100-1230-7037-0000		\$500.00	N/A	
FUEL	100-1230-7050-0000		\$360.00	N/A	
PERMITS, FEES AND LICENSES	100-1230-7053-0000	\$4,300.00		-100%	
UNIFORMS	100-1230-7065-0000	\$650.00	\$900.00	38.5%	
TRAVEL, EDUCATION, TRAINING	100-1230-7066-0000		\$4,200.00	N/A	
CONTRACTUAL SERVICES	100-1230-7068-0000	\$30,000.00	\$27,000.00	-10%	
CONTRACT SVC - CITY HALL	100-1230-7068-6025	\$0.00	\$6,000.00	N/A	
SOFTWARE	100-1230-7071-0000	\$357,639.00	\$402,522.00	12.5%	
SOFTWARE (CITY HALL)	100-1230-7071-6025	\$14,290.00		-100%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
SOFTWARE (BLDG B)	100-1230-7071-6026	\$6,000.00	\$3,500.00	-41.7%	
SOFTWARE (POLICE DEPT)	100-1230-7071-6040	\$222,000.00	\$189,015.00	-14.9%	
SOFTWARE (COMMUNITY CENTER)	100-1230-7071-6045	\$3,500.00	\$3,000.00	-14.3%	
COMPUTER SUPPLIES/MAINT	100-1230-7072-0000	\$26,500.00	\$27,700.00	4.5%	
COMPUTER SUPPLIES/MAINT (CITY HALL)	100-1230-7072-6025		\$5,000.00	N/A	
COMPUTER SUPPLIES/MAINT (BLDG B)	100-1230-7072-6026		\$13,054.00	N/A	
COMPUTER SUPPLIES/MAINT (P.D.)	100-1230-7072-6040	\$24,500.00	\$24,500.00	0%	
EQUIPMENT LEASING/RENTAL	100-1230-7075-0000	\$41,000.00	\$1,000.00	-97.6%	
EQUIPMENT LEASING/RENTAL (CITY HALL)	100-1230-7075-6025	\$6,000.00	\$22,000.00	266.7%	
EQUIPMENT LEASING/RENTAL (BLDG B)	100-1230-7075-6026	\$0.00	\$18,000.00	N/A	
EQUIPMENT LEASING/RENTAL (P.D.)	100-1230-7075-6040	\$2,000.00	\$22,000.00	1,000%	
EQUIPMENT LEASING/RENTAL (PD ANNEX)	100-1230-7075-6041	\$0.00	\$6,000.00	N/A	
EQUIPMENT LEASING/RENTAL (COMM CTR)	100-1230-7075-6045	\$0.00	\$1,300.00	N/A	
EQUIPMENT SUPPLIES/MAINT	100-1230-7090-0000	\$12,000.00	\$14,600.00	21.7%	
EQUIP SUPPLIES/MAINT (CITY HALL)	100-1230-7090-6025	\$25,000.00		-100%	
EQUIP SUPPLIES/MAINT (BLDG B)	100-1230-7090-6026	\$2,000.00	\$2,500.00	25%	
EQUIP SUPPLIES/MAINT (P.D.)	100-1230-7090-6040	\$90,000.00		-100%	
Total Operating Expenses:		\$1,092,479.00	\$1,032,063.00	-5.5%	
Capital Costs					
EQUIPMENT	100-1230-8040-0000	\$150,000.00		-100%	
Information Technology - ISF	100-1230-8072-0000		\$6,036.00	N/A	
Total Capital Costs:		\$150,000.00	\$6,036.00	-96%	
Total Expense Objects:		\$1,675,706.00	\$1,576,101.00	-5.9%	



Organizational Chart



FY2020-2021 Accomplishment #1

Approval of robust backup solution with immutability for City of Beaumont and Beaumont PD. These types of changes make critical infrastructure more resilient during a ransomware or other malicious acts against government IT Departments. The National Institute of Standards in Technology provided the guidelines to create a more sustainable technology-driven backup environment for Beaumont. Cloud Based storage for archival of our backups. The City of Beaumont was presented with multiple options for archival of data. Wasabi provided a good off-premise backup solution that was Department of Justice compliant.

FY2020-2021 Accomplishment #2

The new CAD/RMS system by Mark43 and CLETS access line was setup for better management of our internal dispatching, gathering of DOJ information and ease of use for officers in the field. Whereas before the city used a very outdated RMS system, solely relied on partnerships to gather Department of Justice information and was dependent on other jurisdictions, now Beaumont PD is self-sufficient and able to access critical information for our officers in the field, dispatchers and has reporting for our executive team. Beaumont can now build and grow without the need for partnerships or other entities.

FY2020-2021 Accomplishment #3

IT has improved the security posture, streamlined processes for our users and found new technologies to facilitate the work of the City during the Covid-19 outbreak. Facilitated staff with mobile devices, Office 365 and other flexible technology measures to improve citizen engagement. One of the accomplishments that facilitated the work of Planning was by implementing a way for residents to be able to apply for permits online and make those payments through our Tyler Citizen Portal.



FY2021-2022 Goal #1

Keep on servicing the City with proactive technologies to improve the services for our residents. More ways of using Tyler Citizen Portal for making payments and receiving services through the web and from the comfort of their homes.

FY2021-2022 Goal #2

Provide the Waste Water Treatment Plant with a robust network to be self sufficient in case of outages. Our priority is to get SD-WAN enabled devices with redundancy to prevent downtime if possible.

FY2021-2022 Goal #3

Acquire a system to do patching and updates for our systems to mitigate some security vulnerabilities. This will allow IT staff to focus on bigger projects and create more automation in our system.



Legal



Kari Mendoza
Administrative Services Director

Legal provides regular guidance to City staff and City Council for routine legal matters. Legal matters can consist of development review for land use development, reviewing city ordinances, contracts and agreements, updates on state and federal legislation, labor issues, claims against the city and various other litigation matters.

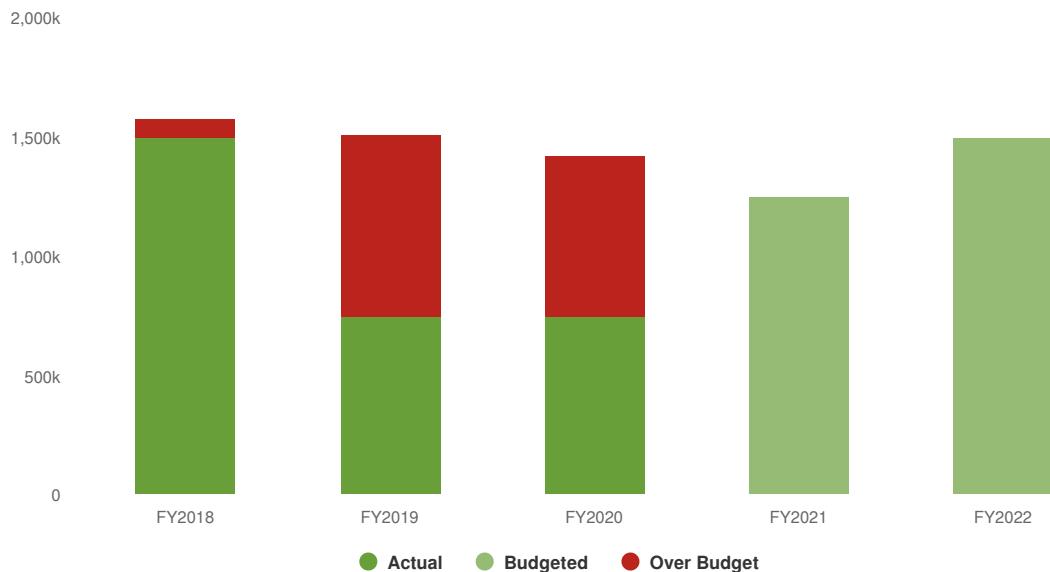
Expenditures Summary

The FY2021 budget was increased over prior years due to the decrease in the FY2019 and FY2020 budgets which saw costs exceed budgeted amounts. FY 2022 is 20% higher than the previous year due to increased costs and separating out, and increasing, legal service types to include general and special litigation.

\$1,500,000 **\$249,500**

(19.95% vs. prior year)

AD - Legal Proposed and Historical Budget vs. Actual



Finance/Budget



Jennifer Ustation
Finance Director

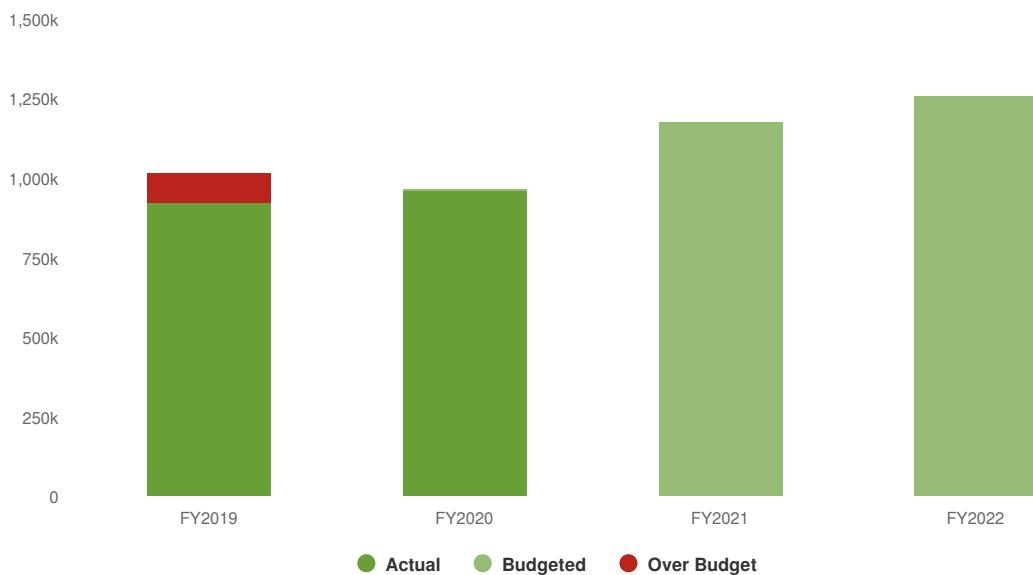
The Finance and Budget Department comprises two divisions under the Finance Director, Accounting and Finance/Budget and has a total of six full-time employees. These two divisions serve to facilitate financial transactions, protect the City's financial assets against loss from unauthorized use or disposition and to provide accurate and timely reporting to City Council, City Manager, City staff and the public. The Accounting division's primary functions include managing policies to ensure proper controls are in place over financial transactions, timely payments of invoices, revenue and cash management, invoicing, purchasing, account reconciliation, and annual audits. The Budget/Finance division's primary functions include budget preparation, budget management, CIP accounting and reporting, CFD administration, finance and investments, debt service administration and developer impact fee management.

Expenditures Summary

The Finance Department's budget has an increase of 7%, which consists of the upgrade of a Senior Accountant to Assistant Finance Director, a new contract for Investment Advisor services, a new custodial bank contract for investment transactions and a contribution to the new Internal Service Fund for IT infrastructure.

\$1,260,741 **\$82,407**
(6.99% vs. prior year)

Finance/Budget Proposed and Historical Budget vs. Actual

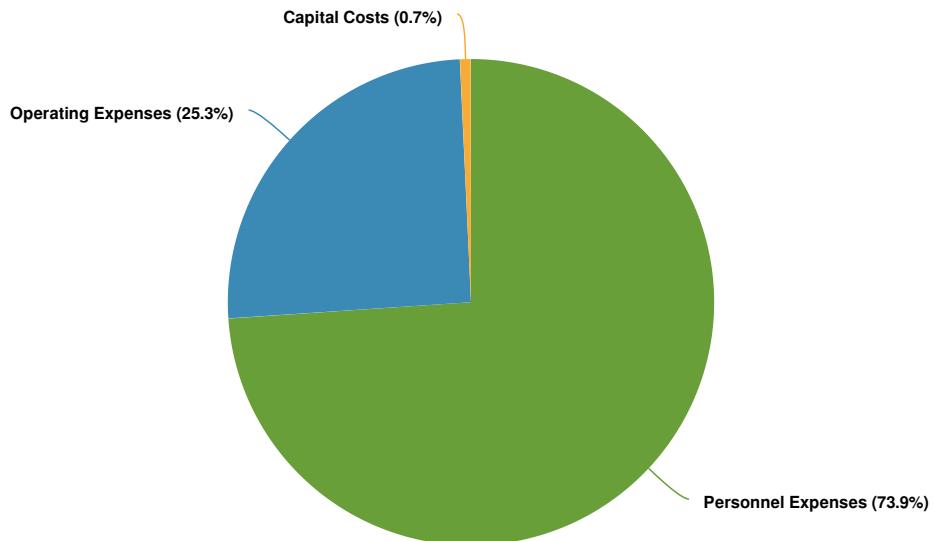


In FY2019, the Finance Department went over budget due to unanticipated high credit card fees and banking fees. The budget was adjusted to recognize these costs as they are necessary in the daily activities of the City.

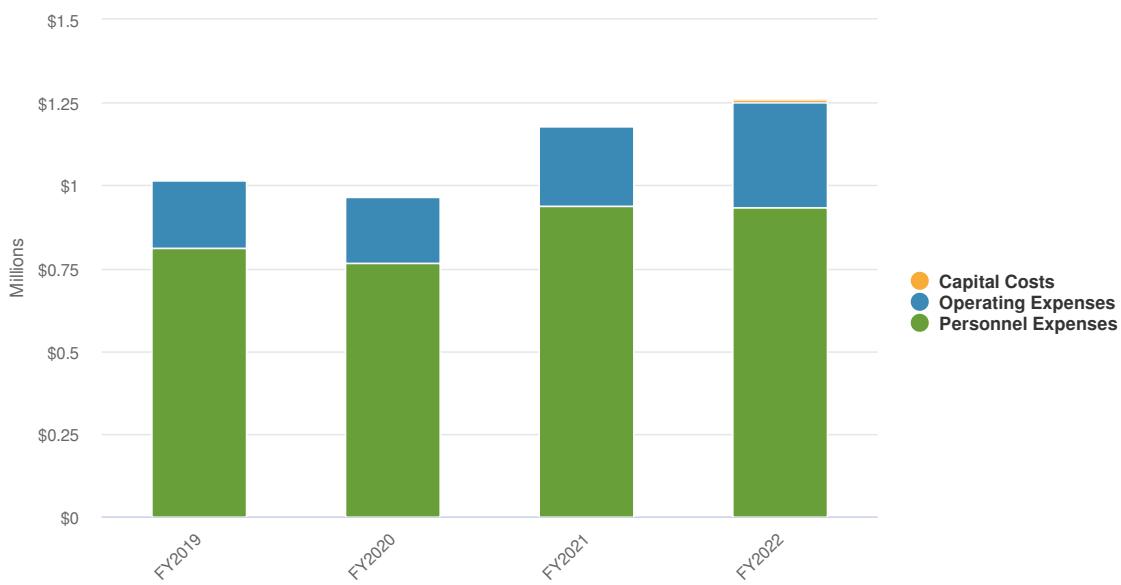
Expenditures by Expense Type

The majority of the Finance Department's budget is in personnel expenses with a total of six full-time employees. Operating expenses include things such as credit card and banking fees, training, subscriptions and supplies. The capital is the department's contribution to the Internal Service Fund for IT infrastructure.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1225-6010-0000	\$646,885.00	\$697,040.00	7.8%	
OVERTIME	100-1225-6012-0000	\$1,000.00	\$1,000.00	0%	
ACCRUED TIME CASH OUT	100-1225-6016-0000	\$17,626.00	\$29,279.00	66.1%	
PREMIUM PAY	100-1225-6017-0000	\$55,000.00		-100%	
OTHER COMPENSATION	100-1225-6018-0000	\$2,100.00	\$2,400.00	14.3%	
HEALTH INSURANCE	100-1225-6020-0000	\$85,304.00	\$78,549.00	-7.9%	
WORKERS COMP	100-1225-6022-0000	\$32,689.00	\$35,257.00	7.9%	
DISABILITY	100-1225-6023-0000	\$3,156.00	\$3,156.00	0%	
P.E.R.S./P.E.P.R.A.	100-1225-6024-0000	\$81,230.00	\$68,566.00	-15.6%	
LIFE INSURANCE	100-1225-6028-0000	\$504.00	\$504.00	0%	
CAR ALLOWANCE	100-1225-6030-0000	\$1,200.00	\$2,100.00	75%	
MEDICARE	100-1225-6034-0000	\$9,750.00	\$10,664.00	9.4%	
FICA/PARS	100-1225-6035-0000	\$22.00	\$22.00	0%	

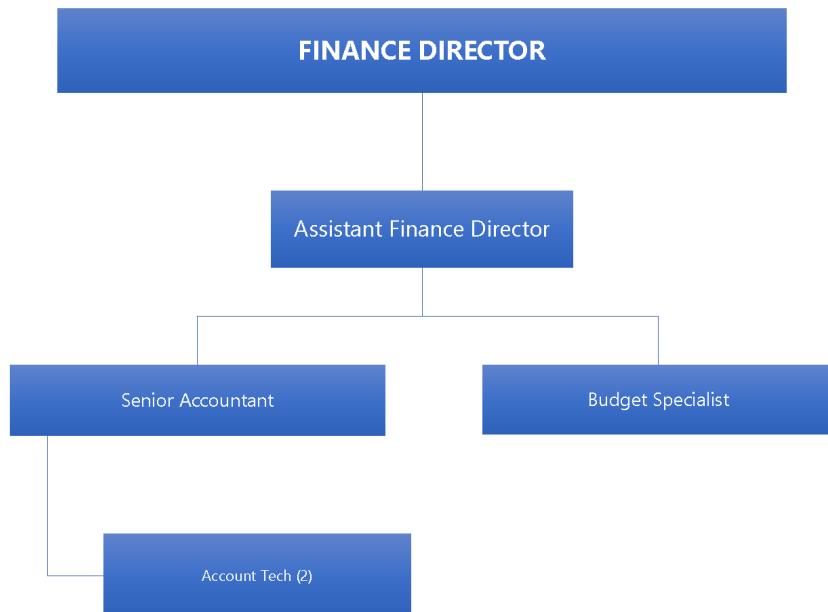


Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1225-7027-0000	\$2,300.00	\$3,600.00	56.5%	
Total Personnel Expenses:		\$938,766.00	\$932,137.00	-0.7%	
Operating Expenses					
OFFICE SUPPLIES	100-1225-7025-0000	\$2,494.00	\$2,600.00	4.3%	
DUES & SUBSCRIPTIONS	100-1225-7030-0000	\$1,000.00	\$1,200.00	20%	
BANKING FEES	100-1225-7051-0000	\$10,000.00	\$3,500.00	-65%	
CREDIT CARD FEES	100-1225-7052-0000	\$152,099.00	\$161,000.00	5.9%	
UNIFORMS	100-1225-7065-0000	\$500.00	\$1,800.00	260%	
TRAVEL, EDUCATION, TRAINING	100-1225-7066-0000	\$3,310.00	\$7,000.00	111.5%	
CONTRACTUAL SERVICES	100-1225-7068-0000	\$70,000.00	\$130,000.00	85.7%	
SPECIAL DEPT SUPPLIES	100-1225-7070-0000	\$0.00	\$250.00	N/A	
SOFTWARE	100-1225-7071-0000		\$12,000.00	N/A	
EQUIPMENT SUPPLIES/MAINT	100-1225-7090-0000	\$165.00	\$200.00	21.2%	
Total Operating Expenses:		\$239,568.00	\$319,550.00	33.4%	
Capital Costs					
Information Technology - ISF	100-1225-8072-0000		\$9,054.00	N/A	
Total Capital Costs:			\$9,054.00	N/A	
Total Expense Objects:		\$1,178,334.00	\$1,260,741.00	7%	



Organizational Chart

The FY2022 budget incorporates an upgraded position from Senior Accountant to Assistant Finance Director. This position will keep the Budget Specialist reporting directly to them but also add the Senior Accountant role to report directly to the Assistant Finance Director. The accounting staff report to the Senior Accountant. The Finance Director oversees all functions of the Finance Department and reports directly to the City Manager.



FY2020-2021 Accomplishment #1

The Finance Department had a 20-21 goal to focus on improving internal controls through the adoption of new policies and the refinement of existing processes. The City's investment policy was completely revised and the Finance Department entered into a contract with an Investment Advisor to improve the investment function of the City. The Finance Department will work with the Investment Advisor to ensure the prioritized objectives of the policy are utilized to manage investment risks.

FY2020-2021 Accomplishment #2

During the year, the Finance Department faced many challenges with continuing the financial functions of the City while statewide shut-downs took effect. The Department still managed to continue its functions, including payments to vendors, bank reconciliation, accounting, budgeting and invoicing for payments while continuing to focus on internal controls. Processes and procedures were put into place to ensure internal controls were met even with hybrid schedules and technological communications.



FY2020-2021 Accomplishment #3

The Finance Department had a FY2020-2021 goal to refine methods to evaluate the long-term financial forecast for the City and provide options to address the City's financial needs. The Finance Department worked Citywide to create 10-year replacement schedules and established a new Internal Service Fund to meet the ongoing capital needs of vehicles, IT, and Facility Maintenance. The Finance Department will continue to work on evaluating the City's financial needs and will continue to improve on the Internal Service Fund by creating an Equipment Replacement schedule for FY2023 budget implementation.

FY2021-2022 Goal #1

The Finance Department will work on restructuring the department through the upgrade of a position to allow for more productivity in areas that require higher level analytics, improved succession planning and to engage more directly in regional efforts, including relationships outside of the City.

FY2021-2022 Goal #2

The Finance Department will work with a consultant to update the cost allocation of the City. This will allow the City to quantify its indirect rate to apply for grant funding, allow the City to identify the cost of services across the City and to apportion costs appropriately to ensure all funds pay their fair share of administrative costs. It will also allow the City to identify the full cost of services that are rendered for a fee and to update the fee schedule to collect the fully burdened costs of services where appropriate.

FY2021-2022 Goal #3

The Finance Department will continue to work on its focus of improving internal controls through the adoption of new policies and the refinement of existing processes including grant management and tracking.



Community Development Department



Christina Taylor
Community Development Director

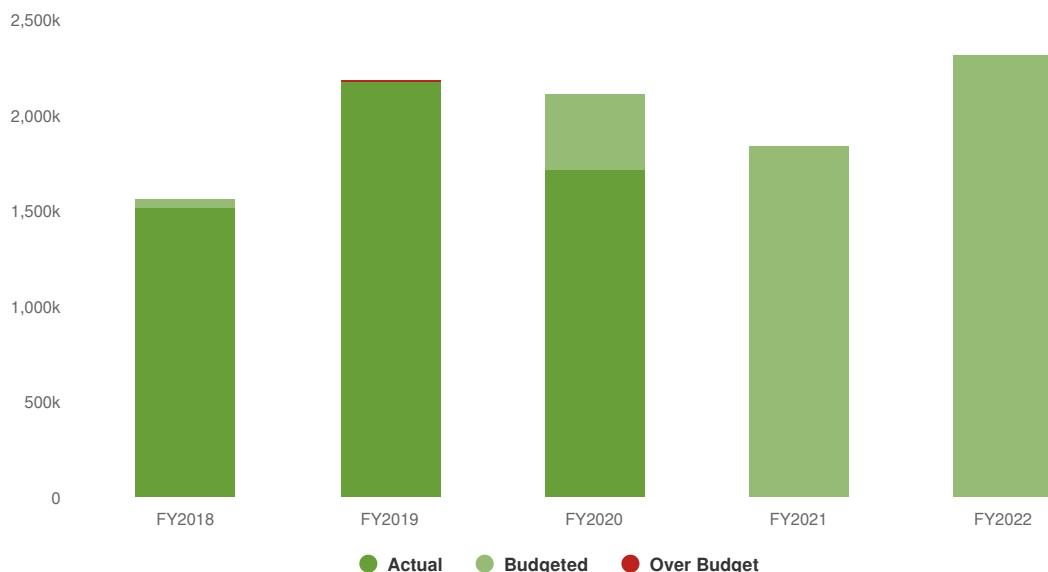
The Community Development Department is responsible for administering the City's planning and construction and code regulation programs. The goal of the Community Development Department is to create an environment where residents can live, work, and play and businesses can flourish. Our mission is to serve every person in a positive and courteous manner while implementing the City Council's goals, supporting community values, preserving the environment, and promoting the wise use of resources.

Expenditures Summary

The Community Development Division is comprised of the Community Development, Community Enhancement and Building and Safety Departments. The 25.76% increase from the prior year is found mostly in the Building and Safety Department's operating expense budget, which has increased from the prior fiscal year due to increases in consultant fees for help with plan checks and inspections if need be. There is also an increase in revenue line items for fees collected to offset the consultant expense. Capital costs increased slightly due to newly created Internal Service Funds.

\$2,317,856 \$474,754
(25.76% vs. prior year)

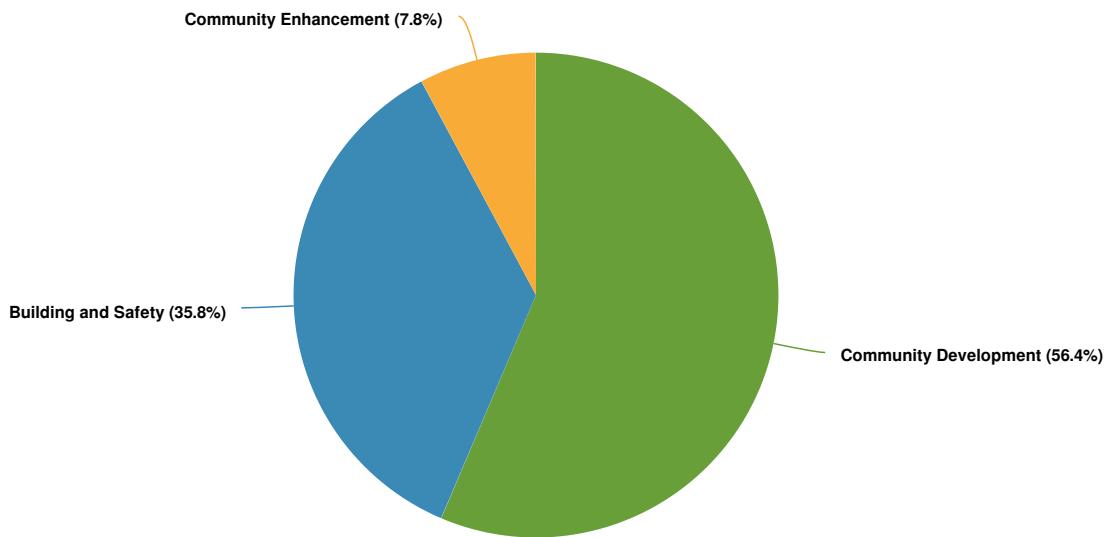
Community Development Department (CD) Proposed and Historical Budget vs. Actual



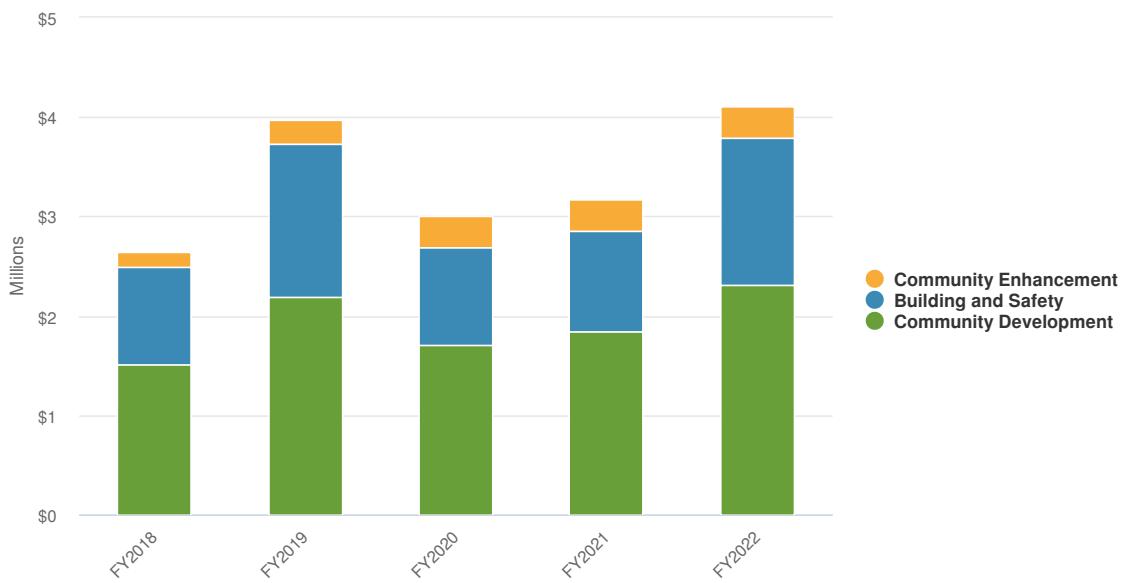
Expenditures by Function

The Building and Safety section within the Community Development Department makes up almost two-thirds of the budget at 63.4%. Within the Building and Safety budget, about half is salaries and benefits to cover the five full-time employees and roughly the other half is mainly for plan check fees and inspections. Community Development is the next biggest chunk at 22% of the overall budget, mainly covering salaries and benefits for two full-time employees as well as operating expenses for on-call environmental services. Community Enhancement rounds out the total budget with 13.9% paying for 2 full-time positions as well as the majority of operating expenses covering code enforcement expenses.

Budgeted Expenditures by Function



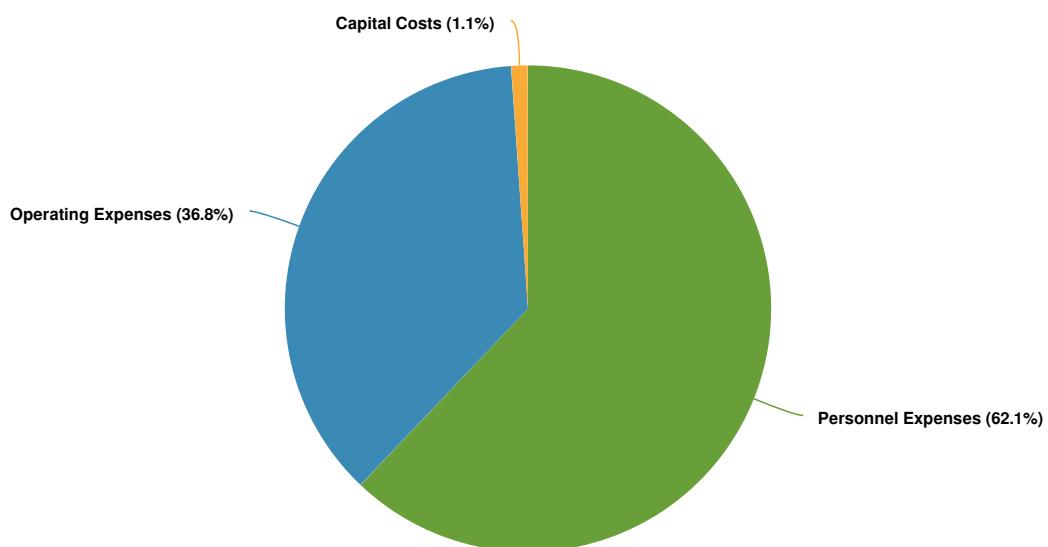
Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

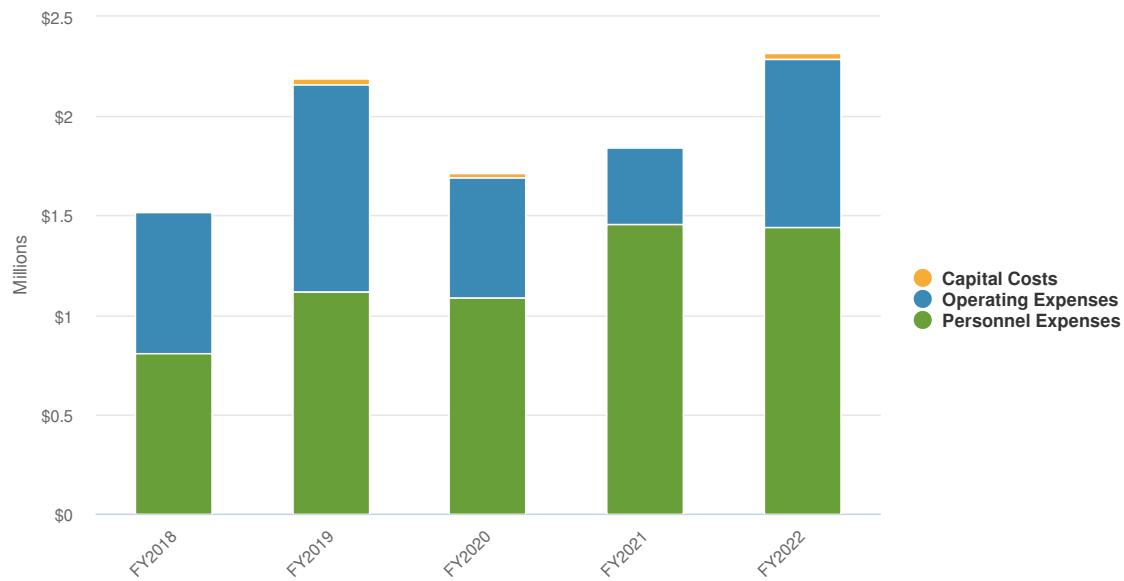
Personnel expenses make up more than half of the overall Community Development Department budget with nine full-time employees. The operating expenses are mainly comprised of plan checks, inspections, on-call environmental services and code enforcement expenses.

Budgeted Expenditures by Expense Type



Operating expenses have increased significantly in the Building and Safety inspection and plan check line item budgets from the prior year. If the expenses are incurred throughout the year, there will be an offsetting revenue that will be billed out to developers to recover the costs.

Budgeted and Historical Expenditures by Expense Type



Organizational Chart



Planning & Community Development

Carole Kendrick
Planning Manager

The Planning Department strives to ensure the future of Beaumont will be guided and shaped by the voices of its residents and is a place residents will be proud to call home. Beaumont will not only be a place to live and work, but also a destination for educational, recreational, and shopping opportunities. Planning staff is continually working to improve livability and quality of life in the City through an adopted set of guiding principles.

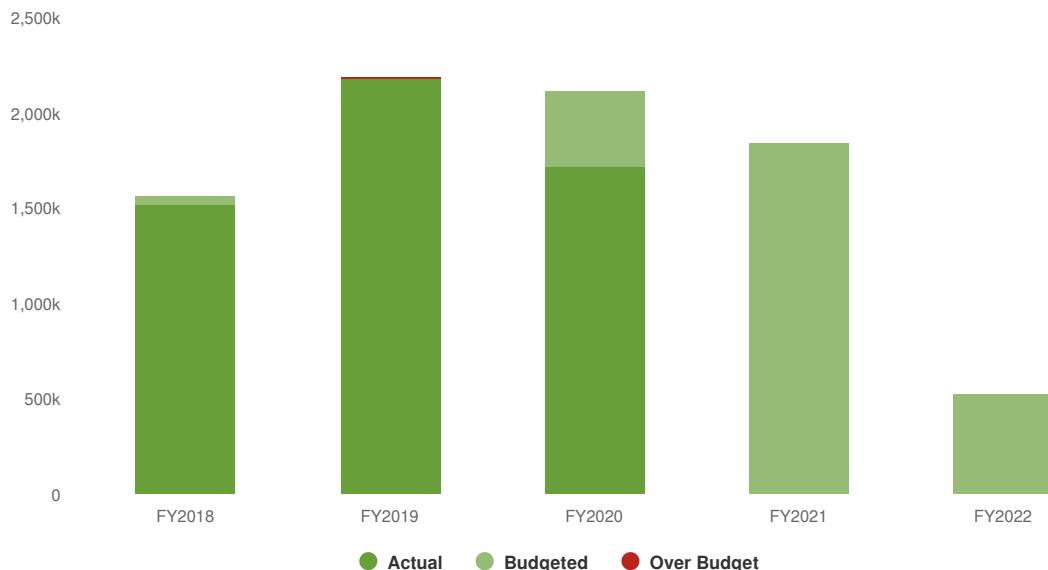
Expenditures Summary

The Community Development Department's FY2022 budget only had a net increase of 1.25% from the prior year's budget. There is a natural increase in year over year personnel expenses in addition to a FY2021 re-class from the Senior Planner position to Planning Manager, all offset by a FY2021 one-time premium pay for staff working as essential workers for the community during the Covid-19 public health emergency. Capital costs are an addition to this budget due to the creation of an Internal Service fund for Information Technology infrastructure, of which the Community Development department contributes to.

\$526,128 **-\$1,316,974**

(-71.45% vs. prior year)

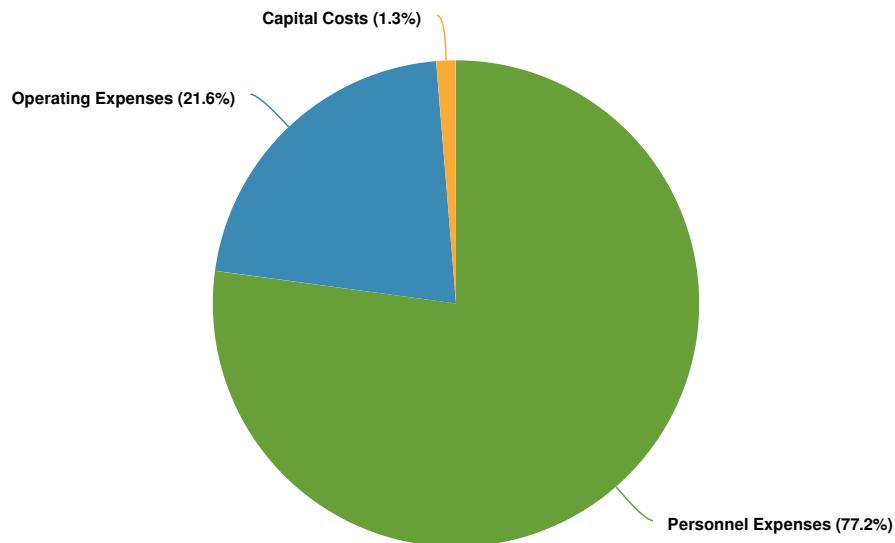
CD - Planning & Community Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses make up 77% of this budget with 2 full-time positions as well as a small amount for miscellaneous items for five Planning Commissioners. The operating expenses mainly cover contractual services for on-call environmental services. Capital costs round out the budget with a small amount set aside for the newly created Internal Service Fund for Information Technology infrastructure.

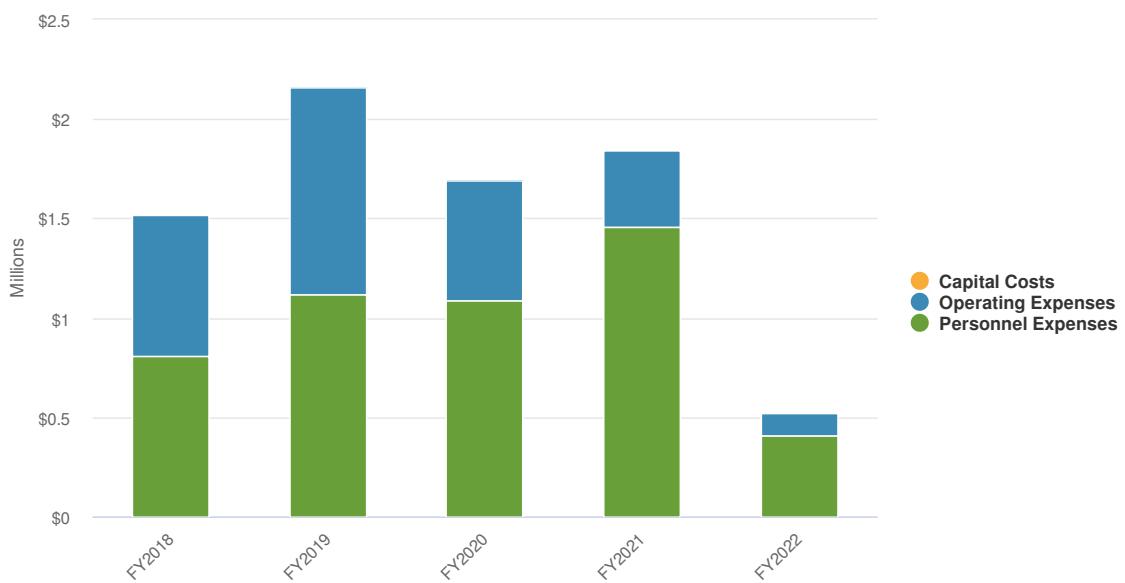
Budgeted Expenditures by Expense Type



Due to the citywide creation of Internal Services funds for this budget year, capital costs have been added to the Community Development budget for its portion of the Information Technology infrastructure Internal Service Fund.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1350-6010-0000	\$257,748.00	\$281,439.00	9.2%	
ACCRUED TIME CASH OUT	100-1350-6016-0000	\$12,212.00	\$12,939.00	6%	
PREMIUM PAY	100-1350-6017-0000	\$40,652.00		-100%	
OTHER COMPENSATION	100-1350-6018-0000	\$1,200.00	\$1,200.00	0%	
HEALTH INSURANCE	100-1350-6020-0000	\$37,024.00	\$37,750.00	2%	
WORKERS COMP	100-1350-6022-0000	\$13,367.00	\$14,552.00	8.9%	
DISABILITY	100-1350-6023-0000	\$1,052.00	\$1,052.00	0%	
P.E.R.S./P.E.P.R.A.	100-1350-6024-0000	\$39,450.00	\$43,951.00	11.4%	
LIFE INSURANCE	100-1350-6028-0000	\$168.00	\$168.00	0%	
CAR ALLOWANCE	100-1350-6030-0000	\$4,200.00	\$4,200.00	0%	
MEDICARE	100-1350-6034-0000	\$4,054.00	\$4,408.00	8.7%	
FICA/PARS	100-1350-6035-0000	\$78.00	\$78.00	0%	
HEALTH/FITNESS	100-1350-7027-0000	\$1,200.00	\$4,200.00	250%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Total Personnel Expenses:		\$412,405.00	\$405,937.00	-1.6%	
Operating Expenses					
ADVERTISING	100-1350-7020-0000	\$2,975.00	\$3,500.00	17.6%	
OFFICE SUPPLIES	100-1350-7025-0000	\$298.00	\$300.00	0.7%	
DUES & SUBSCRIPTIONS	100-1350-7030-0000	\$1,000.00	\$1,200.00	20%	
LOCAL MEETINGS	100-1350-7035-0000	\$2,500.00		-100%	
UNIFORMS	100-1350-7065-0000	\$0.00	\$600.00	N/A	
TRAVEL, EDUCATION, TRAINING	100-1350-7066-0000		\$7,500.00	N/A	
CONTRACTUAL SERVICES	100-1350-7068-0000	\$100,000.00	\$100,000.00	0%	
SPECIAL DEPT SUPPLIES	100-1350-7070-0000	\$468.00	\$300.00	-35.9%	
Total Operating Expenses:		\$107,241.00	\$113,400.00	5.7%	
Capital Costs					
Information Technology - ISF	100-1350-8072-0000		\$6,791.00	N/A	
Total Capital Costs:			\$6,791.00	N/A	
Total Expense Objects:		\$519,646.00	\$526,128.00	1.2%	

Organizational Chart



FY2020-2021 Accomplishment #1

Completion of Beaumont 2040 General Plan Update. An American Planning Association, award winning comprehensive planning document for a small jurisdiction at the local and Statewide level.

FY2020-2021 Accomplishment #2

Completion of the Downtown Area Plan. The Downtown Plan provides a detailed vision, guiding principles, and goals and policies for Downtown Beaumont. This Plan provides the foundation for the future revitalization and redevelopment of the Downtown core of the community and for guiding future public and private development decisions.

FY2020-2021 Accomplishment #3

Electronic plan submittal and review processes were implemented in response to COVID-19. These processes have continued to be refined and improved post-COVID and will remain in place as a benefit to the residents and developers who do business with the Planning Department.

FY2021-2022 Goal #1

Completion and Implementation of the City's Housing Element. The Housing Element is the primary tool used by the state to ensure local governments are appropriately planning for and accommodating enough housing across all income levels. This Housing Element covers the planning period 2021-2029. The Housing Element is a mandatory part of a jurisdiction's General Plan but differs from other General Plan elements in two key aspects. The housing element must be updated every eight years and must also be reviewed and approved by the California Department of Housing and Community Development (HCD) to ensure compliance with statutory requirements. The City's Housing Element Update should be completed by the end of 2021.

FY2021-2022 Goal #2

FY2021-2022 Goal #3



Community Enhancement



Christina Taylor
Community Development Director

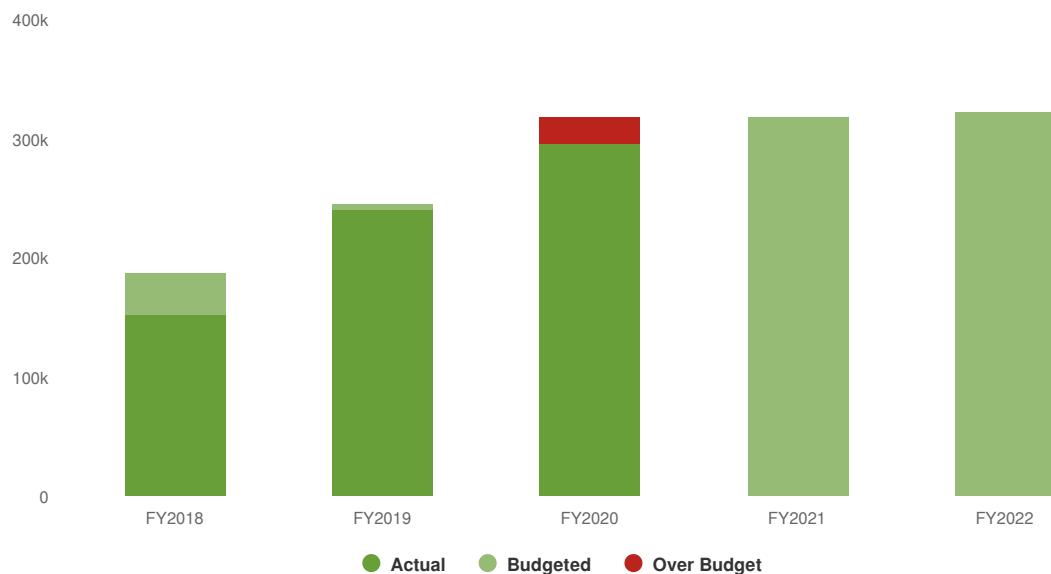
Beaumont's Community Enhancement Department is responsible for the enforcement of the Beaumont Municipal Code within the city. Community Enhancement Officers work to ensure that properties within the city comply with all municipal, zoning, and building codes. They also assist with the understanding of city codes and issues, such as health and safety and property maintenance, as it relates to the quality of life.

Expenditures Summary

The Community Enhancement Department's FY2022 budget only had a net increase of 1.18% from the prior year's budget. There is a natural increase in year over year personnel expenses offset by a FY2021 one-time premium pay for staff working as essential workers for the community during the Covid-19 public health emergency.

\$321,521 **\$3,740**
(1.18% vs. prior year)

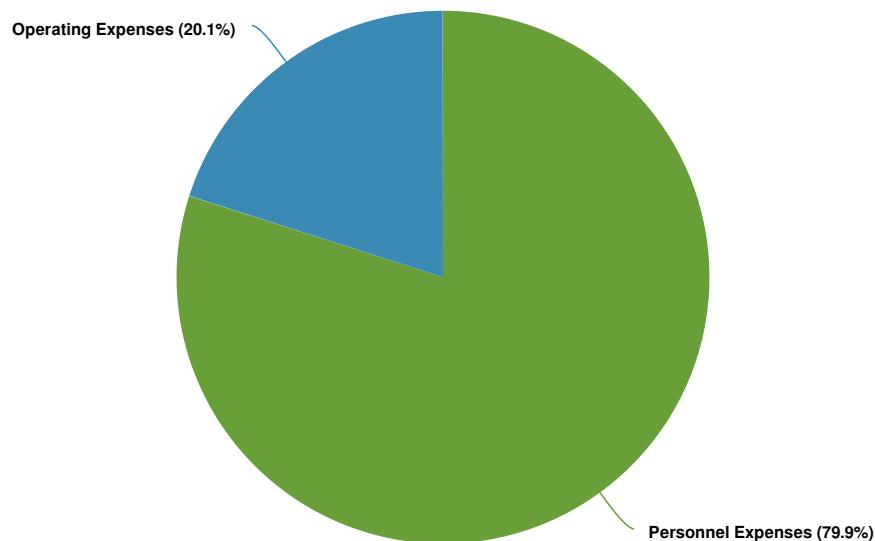
CD - Community Enhancement Proposed and Historical Budget vs. Actual



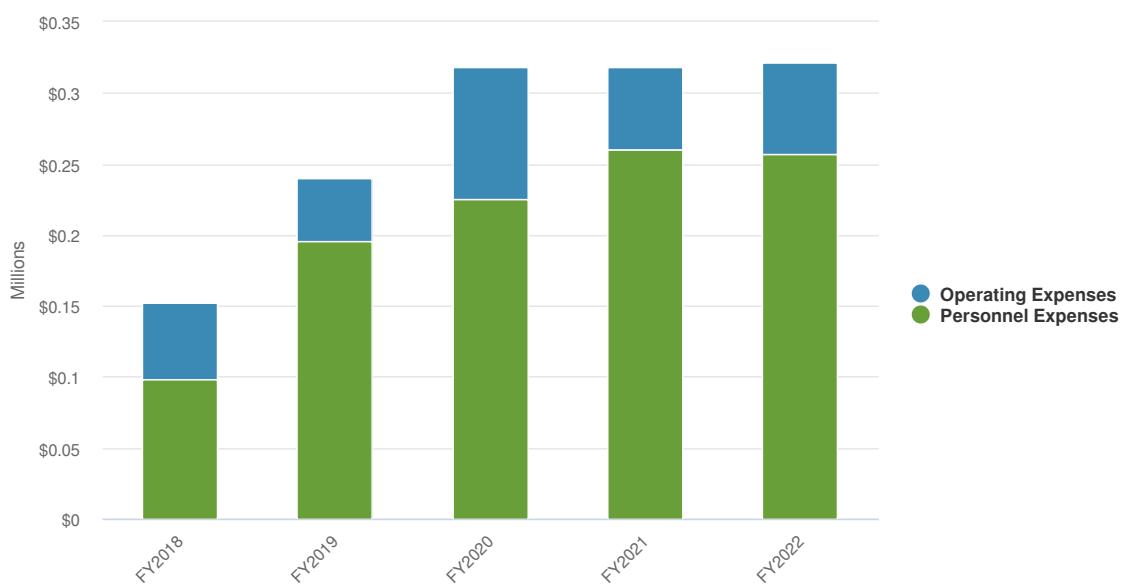
Expenditures by Expense Type

Personnel makes up for 80% of the Community Enhancement budget with two full-time employees on staff. The operating expenses are mainly for weed abatement and vector control expenses.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-2030-6010-0000	\$155,210.00	\$159,866.00	3%	
OVERTIME	100-2030-6012-0000	\$2,000.00	\$2,000.00	0%	
ACCRUED TIME CASH OUT	100-2030-6016-0000	\$11,648.00	\$11,939.00	2.5%	
PREMIUM PAY	100-2030-6017-0000	\$10,000.00		-100%	
HEALTH INSURANCE	100-2030-6020-0000	\$27,056.00	\$25,377.00	-6.2%	
WORKERS COMP	100-2030-6022-0000	\$7,955.00	\$8,203.00	3.1%	
DISABILITY	100-2030-6023-0000	\$1,052.00	\$1,052.00	0%	
P.E.R.S./P.E.P.R.A.	100-2030-6024-0000	\$39,161.00	\$41,645.00	6.3%	
LIFE INSURANCE	100-2030-6028-0000	\$168.00	\$168.00	0%	
MEDICARE	100-2030-6034-0000	\$2,505.00	\$2,581.00	3%	
UNIFORMS	100-2030-6036-0000	\$2,400.00	\$2,400.00	0%	
HEALTH/FITNESS	100-2030-7027-0000	\$1,000.00	\$1,800.00	80%	
Total Personnel Expenses:		\$260,155.00	\$257,031.00	-1.2%	
Operating Expenses					
OFFICE SUPPLIES	100-2030-7025-0000	\$298.00	\$375.00	25.8%	
DUES & SUBSCRIPTIONS	100-2030-7030-0000	\$190.00	\$200.00	5.3%	
LOCAL MEETINGS	100-2030-7035-0000	\$170.00	\$175.00	2.9%	
VEHICLE MAINTENANCE	100-2030-7037-0000	\$1,403.00	\$2,440.00	73.9%	
CODE ENFORCEMENT	100-2030-7039-0000	\$40,000.00	\$46,200.00	15.5%	
FUEL	100-2030-7050-0000	\$1,615.00	\$1,600.00	-0.9%	
TRAVEL, EDUCATION, TRAINING	100-2030-7066-0000	\$1,200.00	\$1,500.00	25%	
VECTOR CONTROL	100-2030-7155-0000	\$12,750.00	\$12,000.00	-5.9%	
Total Operating Expenses:		\$57,626.00	\$64,490.00	11.9%	
Total Expense Objects:		\$317,781.00	\$321,521.00	1.2%	



Organizational Chart



FY2020-2021 Accomplishment #1

Implemented Shopping Cart Ordinance. BMC 8.55 Regulation of Shopping Carts. Many retail establishments provide shopping carts for the convenience of customers. However, shopping carts removed from businesses can be a potential hazard to the health and safety of the public, causes blight in the community, results in the obstruction of free access to public and private sidewalks, streets, parking lots and other ways, interferes with pedestrian and vehicular traffic on public and private streets, and impedes emergency services. The Community Enhancement Department worked throughout 2019 to create an ordinance with guidelines for preemptively addressing issues with shopping carts and spent 2020 beginning implementation of the ordinance.

FY2020-2021 Accomplishment #2

Virtual inspections were implemented in response to COVID-19. The Community Enhancement Department was able to continue responding to Health & Safety issues as well as property maintenance issues throughout 2020, while keeping themselves and the community safe by minimizing in-person exposure.

FY2020-2021 Accomplishment #3

FY2021-2022 Goal #1

The primary goal of the Community Enhancement Department this year is to improve community relationships through outreach. Community Enhancement staff will continue to visit businesses and residents to educate and assist with issues focused on health and safety and property maintenance.

FY2021-2022 Goal #2

FY2021-2022 Goal #3



CD - Building and Safety

Pedro Rico
Chief Building Official

The Department of Building and Safety administers building codes, local municipal codes, and state laws related to building construction, maintenance, use, repair, and rehabilitation for the development of a safe, accessible, and energy efficient community; and thereby conserving the standard of living of the residents and visitors; and assisting the community's growing economy. This is accomplished through the plan review of construction drawings and calculations before any work begins, and through inspections of all work throughout the completion of each project.

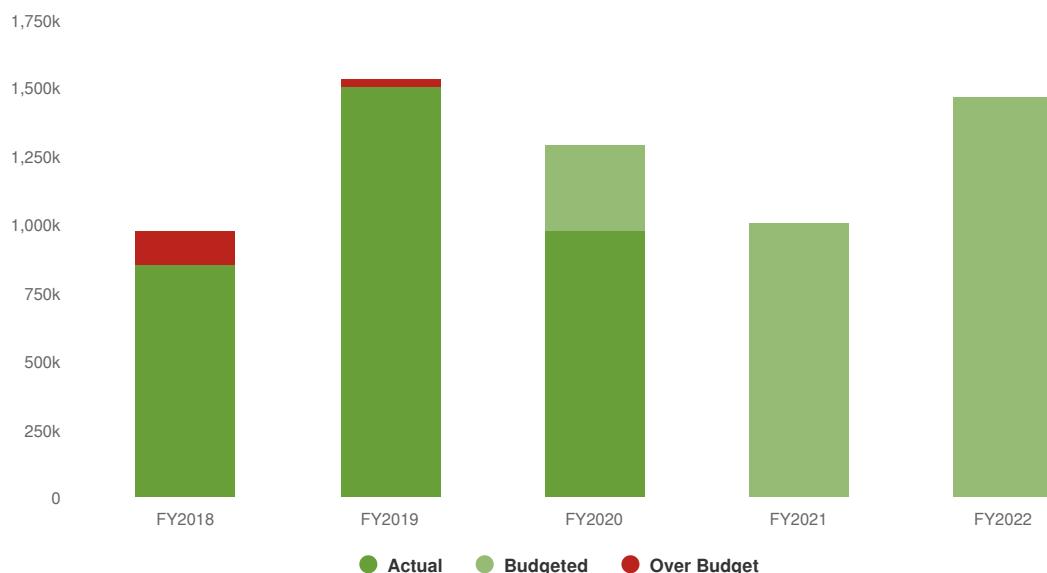
Expenditures Summary

The Building and Safety Department's FY2022 budget had a 46% increase from the prior year's budget. There is a natural increase in year over year personnel expenses offset by a FY2021 one-time premium pay for staff working as essential workers for the community during the Covid-19 public health emergency. The majority of the budget increase is in operating expenses, which have increased from the prior fiscal year due to increases in consultant fees for help with plan checks and inspections if need be. There is also an increase in revenue line items for fees collected to offset the consultant expense. Capital costs are a new line item for this budget due to the contribution to two newly created Internal Service Funds for Information Technology infrastructure and vehicles.

\$1,470,207 **\$464,532**

(46.19% vs. prior year)

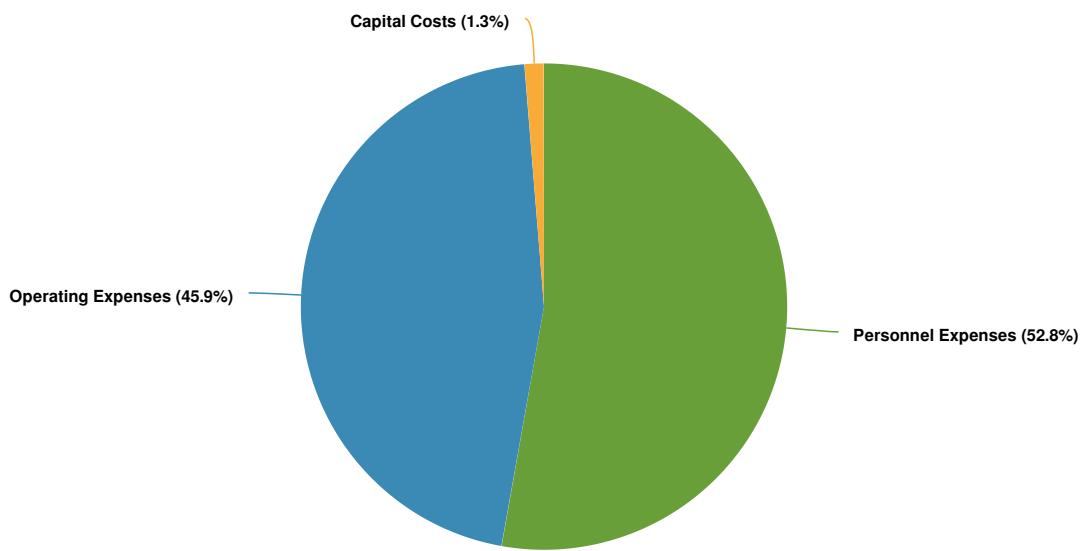
CD - Building and Safety Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

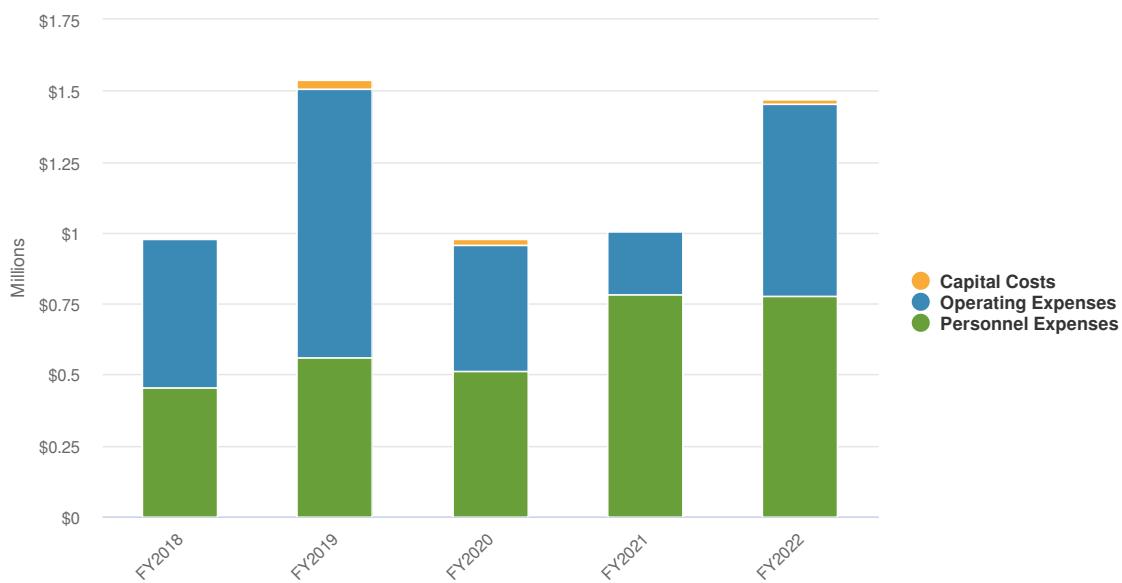
Personnel and Operating Expenses are almost split 50/50 in the Building and Safety Budget. There are five full-time employees on staff and plan check fees and inspections comprise most of the operating expenses. Those fees have corresponding revenue that will be collected if used. There is a small amount of capital costs due to newly created Internal Service Funds for Information Technology infrastructure and vehicles which the Building and Safety Department contributes to.

Budgeted Expenditures by Expense Type

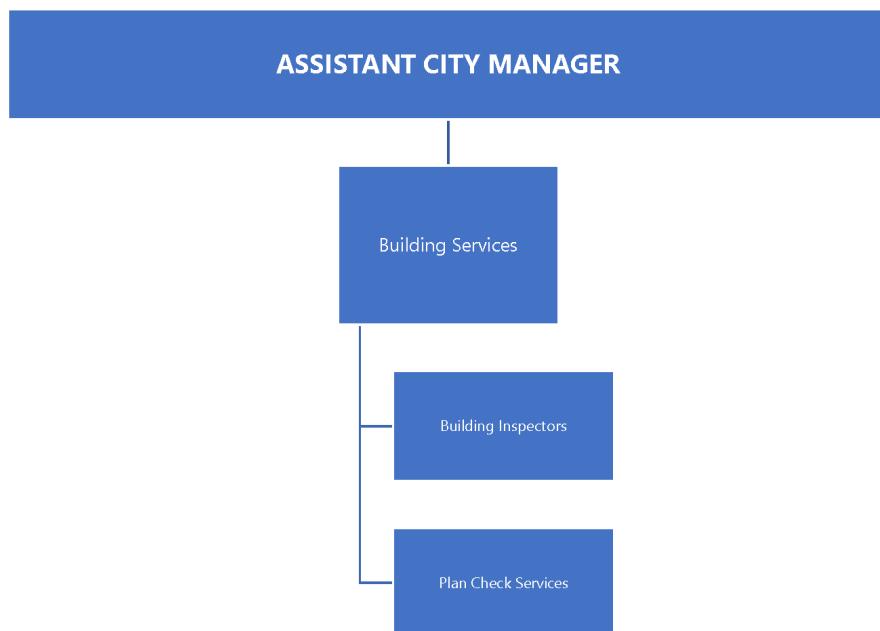


Internal Service Funds were newly created and, therefore, capital costs were added to the FY21/22 budget due to the creation of Internal Service funds for vehicles and information technology, of which part of the cost is shared with the Building and Safety budget.

Budgeted and Historical Expenditures by Expense Type



Organizational Chart



FY2020-2021 Accomplishment #1

The City's permitting system 1st phase of the Citizens Self Service portal was implemented for minor projects that consisted of residential patio covers and small Solar PV systems.



FY2020-2021 Accomplishment #2

Inspections were remotely completed by virtual means to prevent the spread of COVID-19.

FY2020-2021 Accomplishment #3

FY2021-2022 Goal #1

To fully rollout the online Citizens Self Service portal of the City's permitting system for all small and large projects.

FY2021-2022 Goal #2

Continue with virtual inspections in occupied spaces to prevent the spread of COVID-19.

FY2021-2022 Goal #3



Community Services Department



Elizabeth Gibbs
Community Services Director

The mission of the Community Services Department is to provide quality services, activities, programs, and facilities for those who live, work, and play in the city of Beaumont. The department maintains parks, trails, and open space, provides building maintenance to all City-owned facilities, manages the recreational operations of the Chatigny Community Recreation and Senior Center and plans, organizes, and executes special events, including the Freedom Festival and holiday light parade.

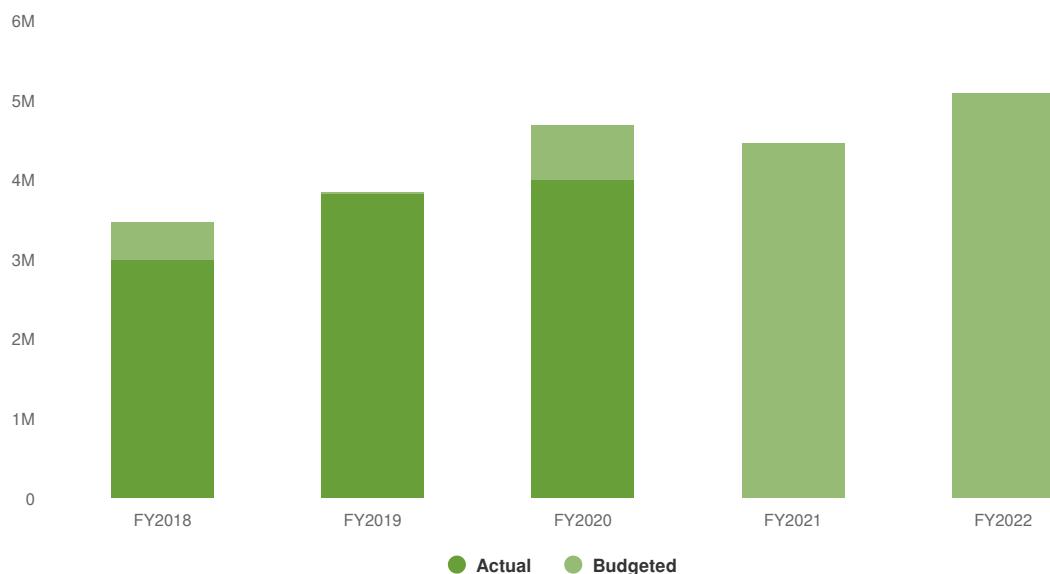
Expenditures Summary

Expenditures for Community Services include 25 full-time equivalent positions at a total cost of \$2,635,795; operating costs at \$2,335,968; and capital costs at \$123,497 for a total budget of \$5,095,260. This is a 13.92% increase over Fiscal Year 2020-2021 with a majority of the additional funds programmed in personnel.

\$5,095,260 \$622,437

(13.92% vs. prior year)

Community Services Department (CS) Proposed and Historical Budget vs. Actual



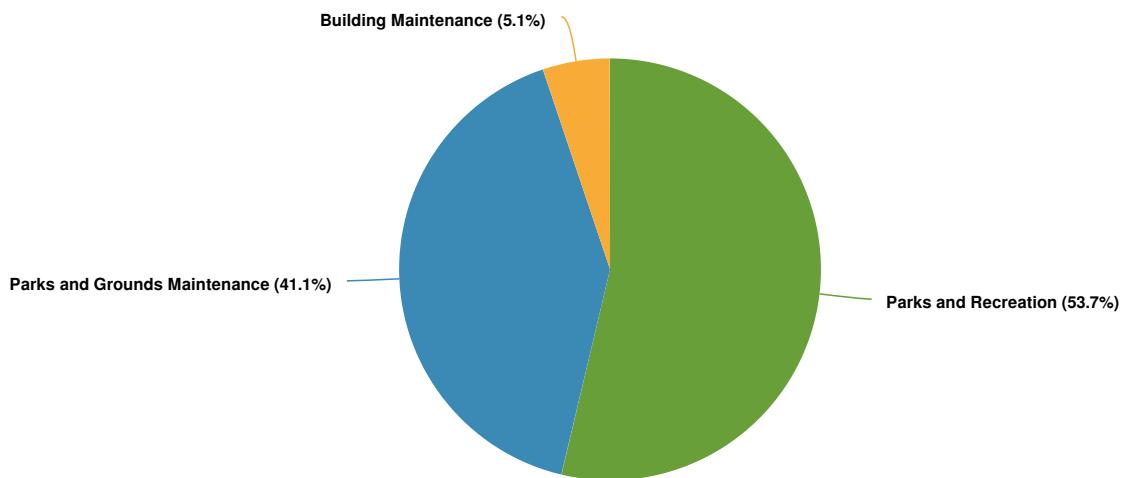
Expenditures by Function

Parks and Grounds Maintenance accounts for 76.6% of the total Community Services budget. This function is primarily responsible for landscape maintenance of 18 parks and playgrounds, 8 baseball fields, 5 soccer fields, 8 multi-use fields, a skate park, 6 miles of park trails, 1 outdoor fitness loop, a disc golf course, a dog park, an outdoor amphitheater, 7 park restrooms, 3 snack bars, 4 park gazebos, 12 basketball courts, a tennis court, a handball court, and a football/rugby field. Additionally, Parks and Grounds Maintenance manages the City's tree trimming program with over 9,000 trees in its inventory, as well as over 150 acres of City-owned open space requiring quarterly weed abatement.

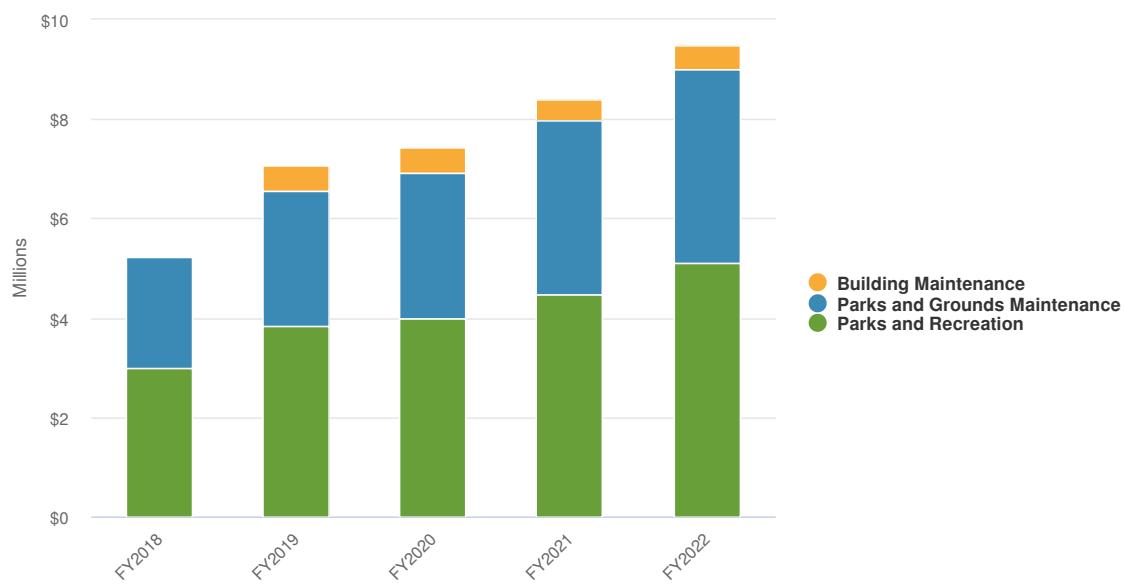
Parks and Recreation's function equals 13.8% of the budget and includes recreational programming for youth, adults, and active adults, with the majority of the budget programmed for such special events as the Freedom Festival, the Holiday Light Parade, and the Cherry Festival.

The Building Maintenance function is the smaller of the three with 9.6% of the budget, with no personnel costs included in this function. Maintenance of all city-owned facilities is managed by the assignment of a Building and Grounds Maintenance employee. All costs within this function are operational expenses.

Budgeted Expenditures by Function



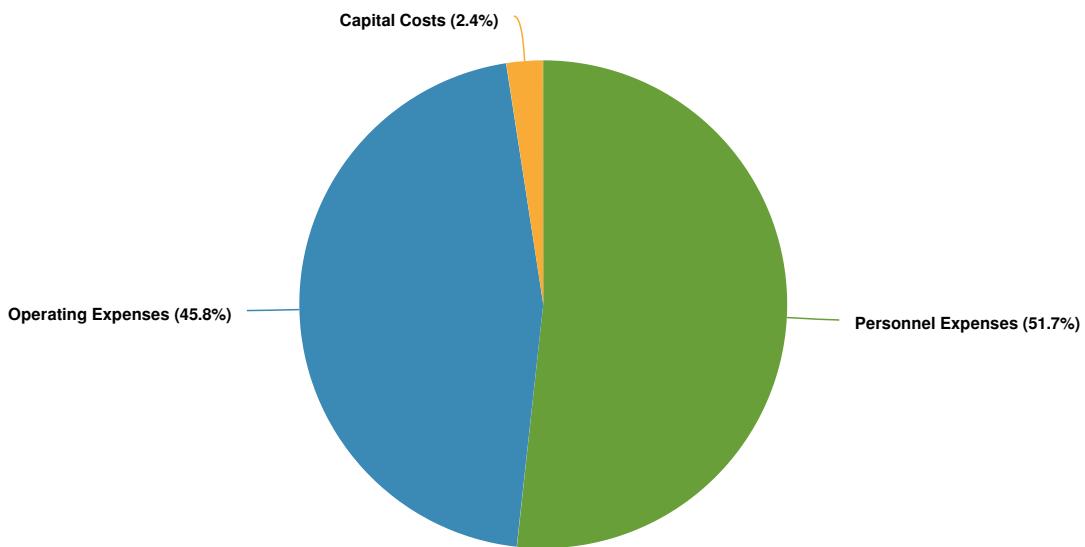
Budgeted and Historical Expenditures by Function



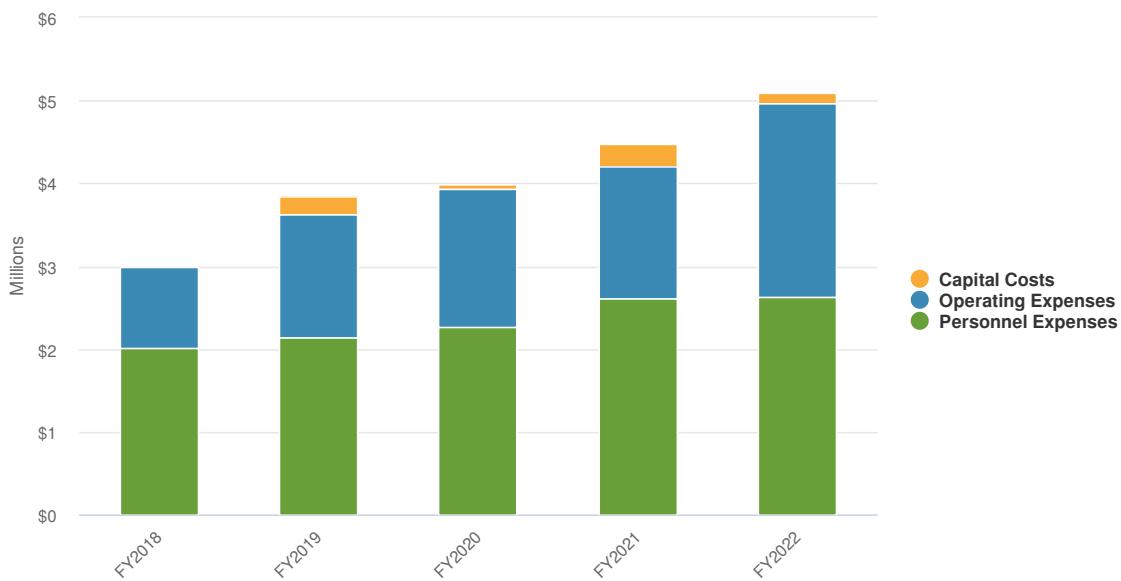
Expenditures by Expense Type

Personnel expenses make up just over half of the overall budget between Parks and Grounds, Parks and Recreation and Building Maintenance departments. Recreation programs, utilities, maintenance costs for city parks and right of ways, park management, pest control and janitorial services of all city facilities make up the majority of the operating expenses. Capital costs round out the rest of the budget to include contributions to the newly created Internal Service Funds.

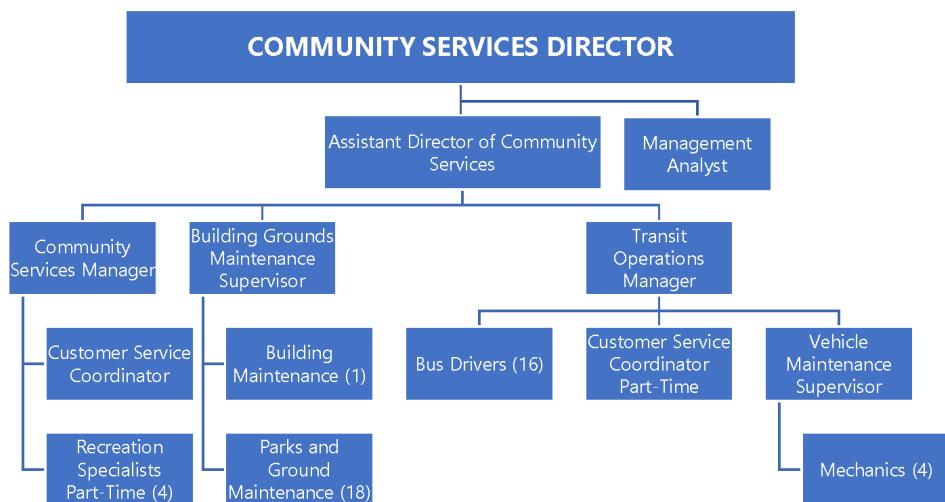
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Organizational Chart



Parks and Grounds Maintenance



Elizabeth Gibbs
Community Services Director

Parks and Grounds Maintenance provides opportunities throughout the city, including but not limited to 18 parks and playgrounds, 8 baseball fields, 5 soccer fields, 8 multi-use fields, a skate park, 6 miles of park trails, 1 outdoor fitness loop, a disc golf course, a dog park, an outdoor amphitheater, 7 park restrooms, 3 snack bars, 4 park gazebos, 12 basketball courts, a tennis court, a handball court, and a football/rugby field.

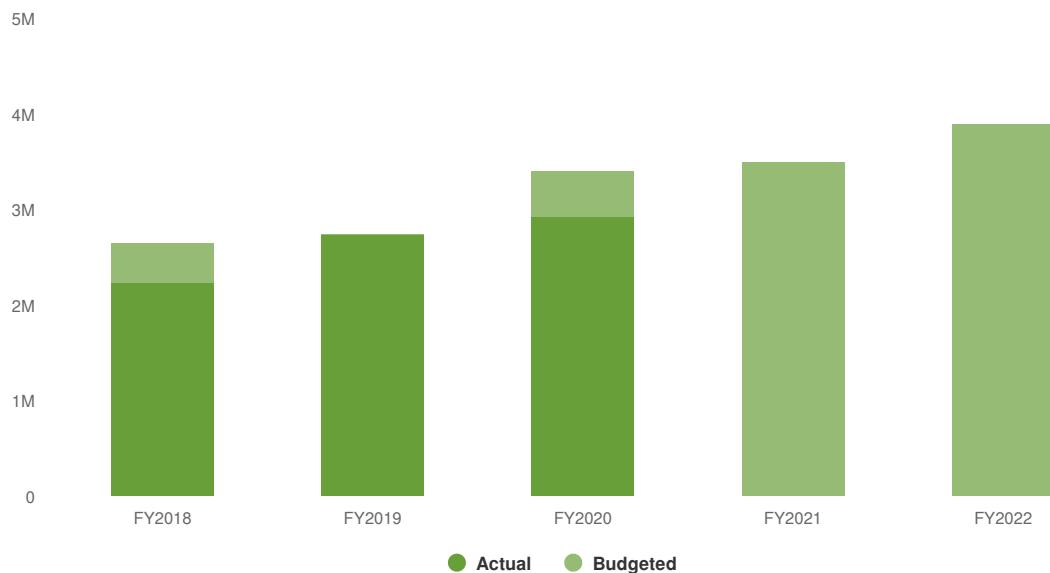
Expenditures Summary

There is a 11.37% increase in expenditures from the prior fiscal year directly related to the addition of two building and ground maintenance positions. Additionally, there is an increase in funding in several operational areas, including tree trimming, contractual services for weed abatement of City-owned vacant land, special department supplies for the two new splash pads, and additional landscape enhancements throughout the city and parks. The additional funding is critical in maintaining services with the addition of a new park in Fairway Canyon and to maintain the City's inventory of over 9,000 trees throughout the community.

\$3,902,616 \$398,369

(11.37% vs. prior year)

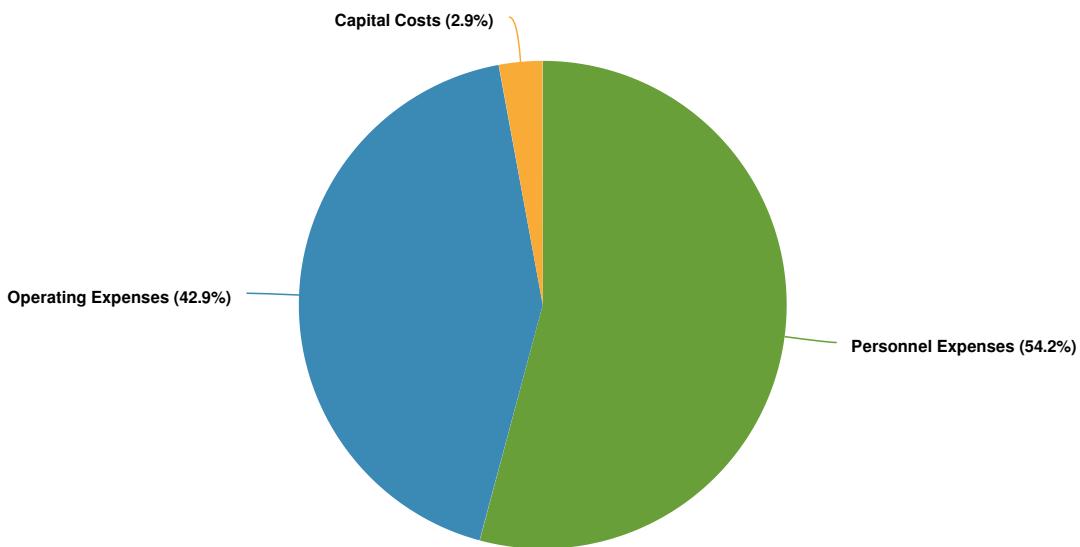
CS - Parks and Grounds Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses for Parks and Grounds Maintenance increased from the prior fiscal year due to the addition of two positions. These two positions were frozen in the prior fiscal year and returned the department to the level shown in Fiscal Year 2019-2020. Operational expenses increased from prior fiscal years to support the level of maintenance standards required to meet the City Council's core service area of "quality of life."

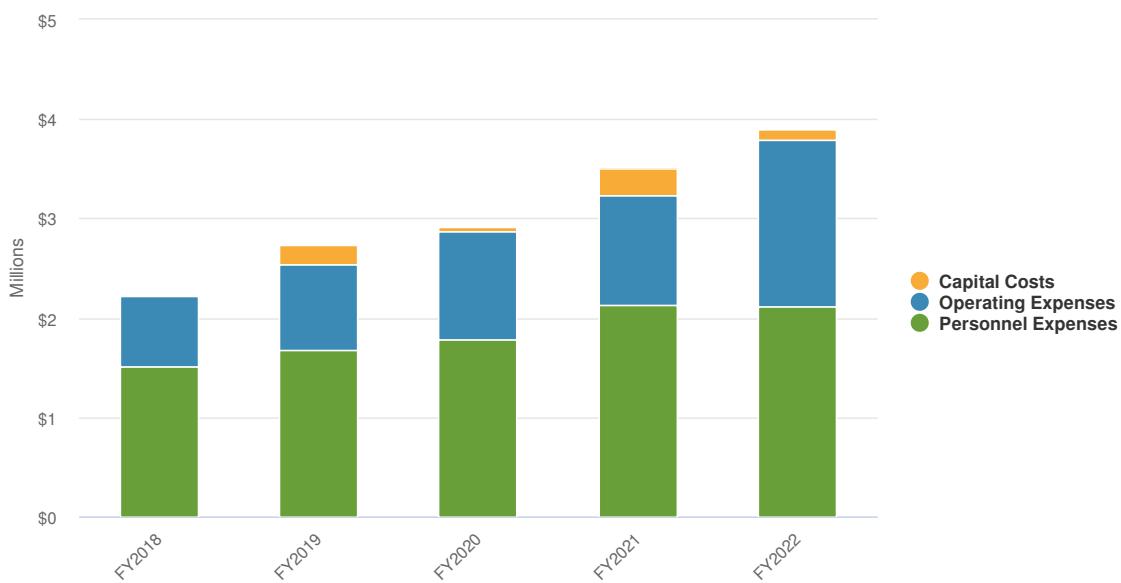
Budgeted Expenditures by Expense Type



Capital costs have decreased from the prior year due to larger fixed asset purchases in FY2021 versus funding for the newly created Internal Service Fund for Information Technology infrastructure in FY2022.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-6050-6010-0000	\$1,126,137.00	\$1,295,495.00	15%	
OVERTIME	100-6050-6012-0000	\$56,406.00	\$80,108.00	42%	
ACCRUED TIME CASH OUT	100-6050-6016-0000	\$69,878.00	\$80,562.00	15.3%	
PREMIUM PAY	100-6050-6017-0000	\$253,696.00		-100%	
OTHER COMPENSATION	100-6050-6018-0000	\$0.00	\$2,400.00	N/A	
HEALTH INSURANCE	100-6050-6020-0000	\$314,474.00	\$311,145.00	-1.1%	
WORKERS COMP	100-6050-6022-0000	\$57,580.00	\$66,550.00	15.6%	
DISABILITY	100-6050-6023-0000	\$9,468.00	\$10,520.00	11.1%	
P.E.R.S./P.E.P.R.A.	100-6050-6024-0000	\$212,520.00	\$226,272.00	6.5%	
LIFE INSURANCE	100-6050-6028-0000	\$1,512.00	\$1,680.00	11.1%	
MEDICARE	100-6050-6034-0000	\$18,356.00	\$21,193.00	15.5%	
HEALTH/FITNESS	100-6050-7027-0000	\$3,000.00	\$18,000.00	500%	
Total Personnel Expenses:		\$2,123,027.00	\$2,113,925.00	-0.4%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Operating Expenses					
UTILITIES	100-6050-7010-0000	\$445,000.00	\$510,000.00	14.6%	
UTILITIES, PARK (RANGEL)	100-6050-7010-5250	\$0.00	\$30,000.00	N/A	
UTILITIES (MICKELSON)	100-6050-7010-5800		\$30,000.00	N/A	
LICENSE, PERMITS, FEES - SPORTS PARK	100-6050-7022-5400	\$250.00	\$250.00	0%	
LICENSE, PERMITS, FEES - RANGEL PARK	100-6050-7022-5450		\$250.00	N/A	
DUES & SUBSCRIPTIONS	100-6050-7030-0000	\$0.00	\$206.00	N/A	
VEHICLE MAINTENANCE	100-6050-7037-0000	\$25,000.00	\$50,000.00	100%	
FUEL	100-6050-7050-0000	\$59,000.00	\$50,000.00	-15.3%	
UNIFORMS	100-6050-7065-0000	\$16,850.00	\$7,100.00	-57.9%	
TRAVEL, EDUCATION, TRAINING	100-6050-7066-0000	\$2,000.00	\$6,059.00	203%	
CONTRACTUAL SERVICES	100-6050-7068-0000	\$25,000.00	\$91,000.00	264%	
SPECIAL DEPT SUPPLIES	100-6050-7070-0000	\$330,000.00	\$577,652.00	75%	
SPEC DEPT EXP - THREE RINGS RANCH	100-6050-7070-5000	\$0.00	\$7,200.00	N/A	
SPEC DEPT EXP - RANGEL PARK	100-6050-7070-5250	\$0.00	\$15,000.00	N/A	
SPEC DEPT EXP - STEWART PARK	100-6050-7070-5500	\$0.00	\$15,000.00	N/A	
SOFTWARE	100-6050-7071-0000	\$2,620.00	\$2,040.00	-22.1%	
EQUIPMENT LEASING/RENTAL	100-6050-7075-0000	\$4,000.00	\$4,000.00	0%	
EQUIPMENT SUPPLIES/MAINT	100-6050-7090-0000	\$21,000.00	\$30,000.00	42.9%	
WEED ABATEMENT	100-6050-7156-0000	\$175,000.00	\$75,000.00	-57.1%	
TREE TRIMMING	100-6050-7157-0000	\$0.00	\$175,000.00	N/A	
Total Operating Expenses:		\$1,105,720.00	\$1,675,757.00	51.6%	
Capital Costs					
EQUIPMENT	100-6050-8040-0000	\$135,000.00	\$44,723.00	-66.9%	
VEHICLES	100-6050-8060-0000	\$140,500.00		-100%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (%) Change)	Notes
Vehicle ISF	100-6050-8070-0000		\$68,211.00	N/A	
Total Capital Costs:		\$275,500.00	\$112,934.00	-59%	
Total Expense Objects:		\$3,504,247.00	\$3,902,616.00	11.4%	

Organizational Chart



FY2020-2021 Accomplishment #1

Parks and Grounds Maintenance trimmed over 2,555 trees in City-owned parks and rights-of-way.

FY2020-2021 Accomplishment #2

The Stewart Park Redevelopment Project was approved by City Council on January 19, 2021, and demolition began shortly thereafter.

FY2020-2021 Accomplishment #3

Landscape improvements were made at several parks throughout the community.

FY2021-2022 Goal #1

Use this section to include a stated goal of this organizational unit. The relationship of this goal to the overall goals of the entity should be apparent. Goals are considered to be long-term and general in nature.



Fy2021-2022 Goal #2

FY2021-2022 Goal #3



Parks and Recreation



Elizabeth Gibbs
Community Services Director

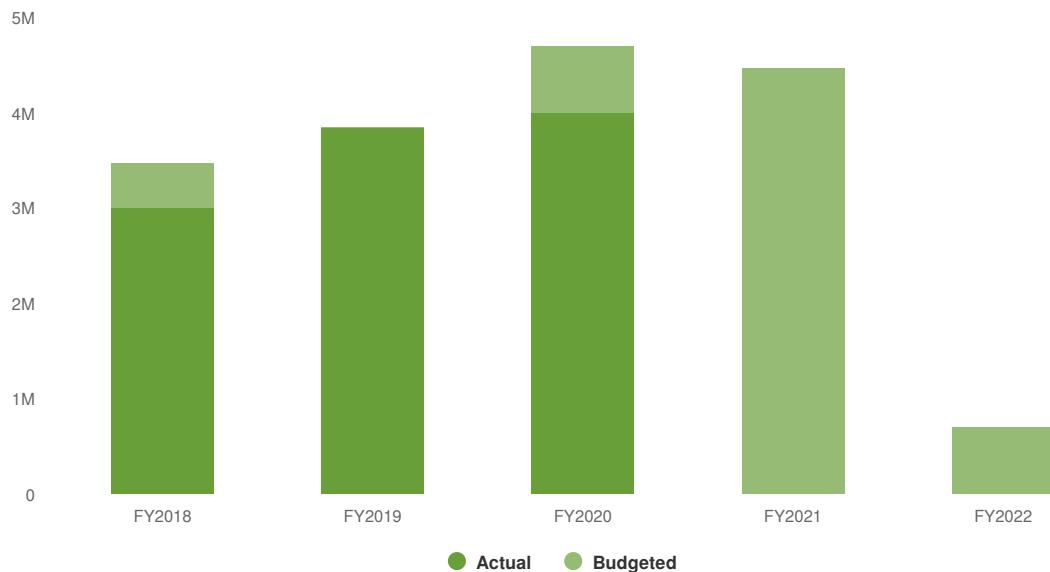
Parks and Recreation provides quality and diverse recreation and educational programming, cultural and enjoyable opportunities, senior services, a community center, trails, parks, and an open space network for all residents.

Expenditures Summary

The Parks and Recreation department's FY2022 budget is 32% higher versus the prior year's budget. Four part-time recreation specialist positions were reinstated during FY2021. The majority of the increase is due to the recreation program line item budget being significantly increased from the prior year now that lockdowns are lifted and city programs can be reinstated for all residents. The capital budget is new for the Parks and Recreation department due to a newly created Internal Service fund for Information Technology infrastructure.

\$704,718 **-\$3,768,105**
(-84.24% vs. prior year)

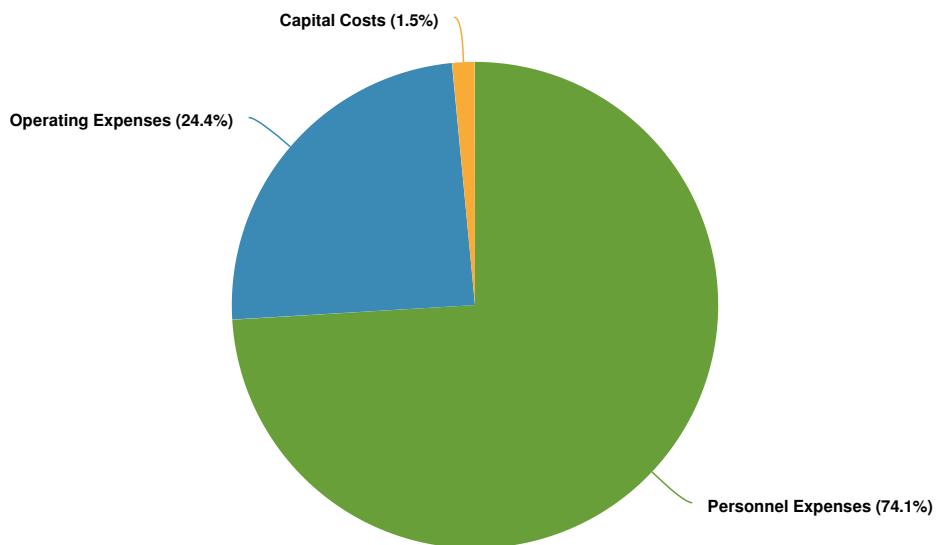
CS - Parks and Recreation Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

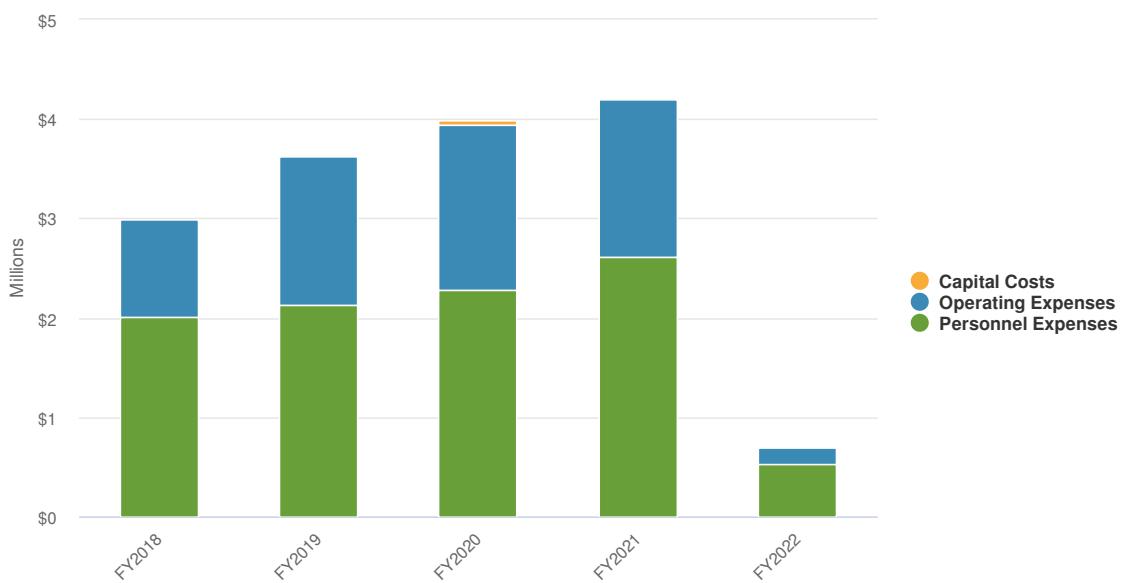
Personnel expenses make up the majority of the Parks and Recreation budget due to two full-time positions splitting half their time with the Transit budget, two other full-time positions and four part-time positions being fully dedicated to the Parks and Recreation Department. The majority of the operating expenses are for citywide recreation programs. The small capital cost is a contribution to the newly created Internal Service Fund for Information Technology infrastructure.

Budgeted Expenditures by Expense Type



Capital costs are a new expenditure line item for the Parks and Recreation department due to a newly created Internal Service Fund (ISF) for Information Technology infrastructure, of which this department will contribute a portion.

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-1550-6010-0000	\$287,229.92	\$355,060.00	23.6%	
OVERTIME	100-1550-6012-0000	\$1,250.00	\$1,250.00	0%	
ACCRUED TIME CASH OUT	100-1550-6016-0000	\$15,614.00	\$16,717.00	7.1%	
PREMIUM PAY	100-1550-6017-0000	\$45,000.00		-100%	
OTHER COMPENSATION	100-1550-6018-0000	\$600.00	\$1,800.00	200%	
HEALTH INSURANCE	100-1550-6020-0000	\$47,247.00	\$44,313.00	-6.2%	
WORKERS COMP	100-1550-6022-0000	\$11,370.00	\$15,821.00	39.1%	
DISABILITY	100-1550-6023-0000	\$1,578.00	\$1,578.00	0%	
P.E.R.S./P.E.P.R.A.	100-1550-6024-0000	\$66,348.00	\$74,258.00	11.9%	
LIFE INSURANCE	100-1550-6028-0000	\$252.00	\$252.00	0%	
CAR ALLOWANCE	100-1550-6030-0000	\$2,100.00	\$2,100.00	0%	
MEDICARE	100-1550-6034-0000	\$4,023.08	\$4,819.00	19.8%	
FICA/PARS	100-1550-6035-0000	\$0.00	\$902.00	N/A	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
HEALTH/FITNESS	100-1550-7027-0000	\$1,000.00	\$3,000.00	200%	
Total Personnel Expenses:		\$483,612.00	\$521,870.00	7.9%	
Operating Expenses					
OFFICE SUPPLIES	100-1550-7025-0000	\$500.00	\$500.00	0%	
DUES & SUBSCRIPTIONS	100-1550-7030-0000	\$0.00	\$1,605.00	N/A	
RECREATION PROGRAMS	100-1550-7040-0000	\$47,500.00	\$162,580.00	242.3%	
PERMITS, FEES AND LICENSES	100-1550-7053-0000	\$700.00		-100%	
UNIFORMS	100-1550-7065-0000	\$1,500.00	\$1,500.00	0%	
CONTRACTUAL SERVICES	100-1550-7068-0000		\$2,500.00	N/A	
SOFTWARE	100-1550-7071-0000	\$0.00	\$3,000.00	N/A	
BUILDING SUPPLIES/MAINT	100-1550-7085-0000		\$600.00	N/A	
Total Operating Expenses:		\$50,200.00	\$172,285.00	243.2%	
Capital Costs					
Information Technology - ISF	100-1550-8072-0000		\$10,563.00	N/A	
Total Capital Costs:			\$10,563.00	N/A	
Total Expense Objects:		\$533,812.00	\$704,718.00	32%	



Organizational Chart



FY2020-2021 Accomplishment #1

Use this section to include a stated accomplishment hopefully tied to last year's budget book goals.

FY2020-2021 Accomplishment #2

FY2020-2021 Accomplishment #3

FY2021-2022 Goals #1

Complete Phase II of Rangel Park Improvements.

FY2021-2022 Goals #2

Complete Phase I of Stewart Park improvements.

FY2021-2022 Goals #3

Upgrade and improve multiple playgrounds throughout the community.



Building Maintenance



Elizabeth Gibbs
Community Services Director

Building Maintenance provides physical support, custodial and maintenance services to all City-owned facilities comprising over 100,000 square feet of building space. Among other responsibilities, department staff ensure building safety and the optimal performance of building systems by providing preventative maintenance and repair of mechanical, HVAC, electrical, plumbing, building security systems and interior/exterior repairs and renovations.

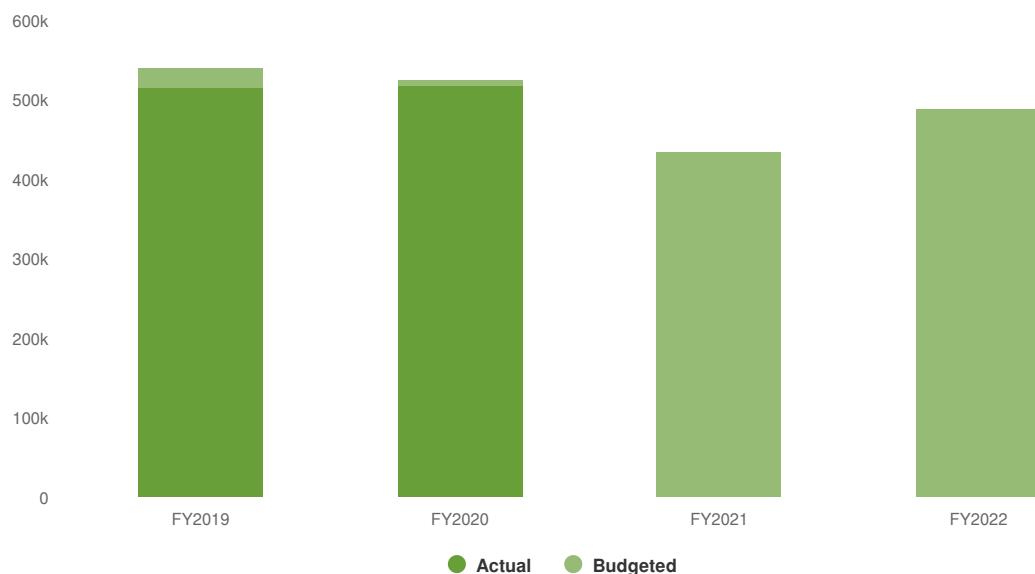
Expenditures Summary

Personnel support for Building Maintenance is budgeted within the Parks and Grounds Maintenance function. All expenditures for this program are directly related to the operations of all City-owned facilities and include utilities, custodial services, and security services, in addition to general building maintenance costs. The majority of the 12% increase over the prior year is in the contractual services line item for custodial services that were cut back due to the Covid-19 public health emergency.

\$487,926 \$53,162

(12.23% vs. prior year)

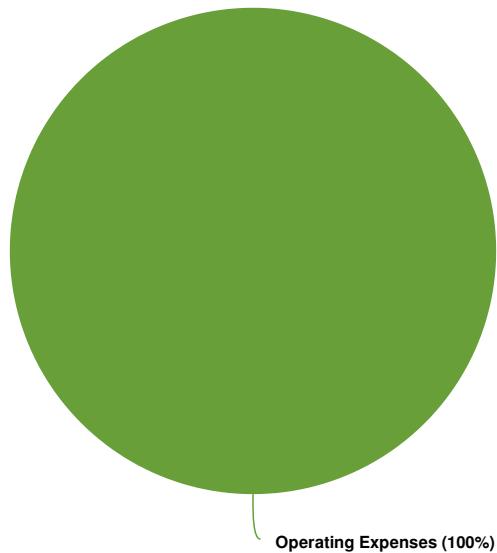
CS - Building Maintenance Proposed and Historical Budget vs. Actual



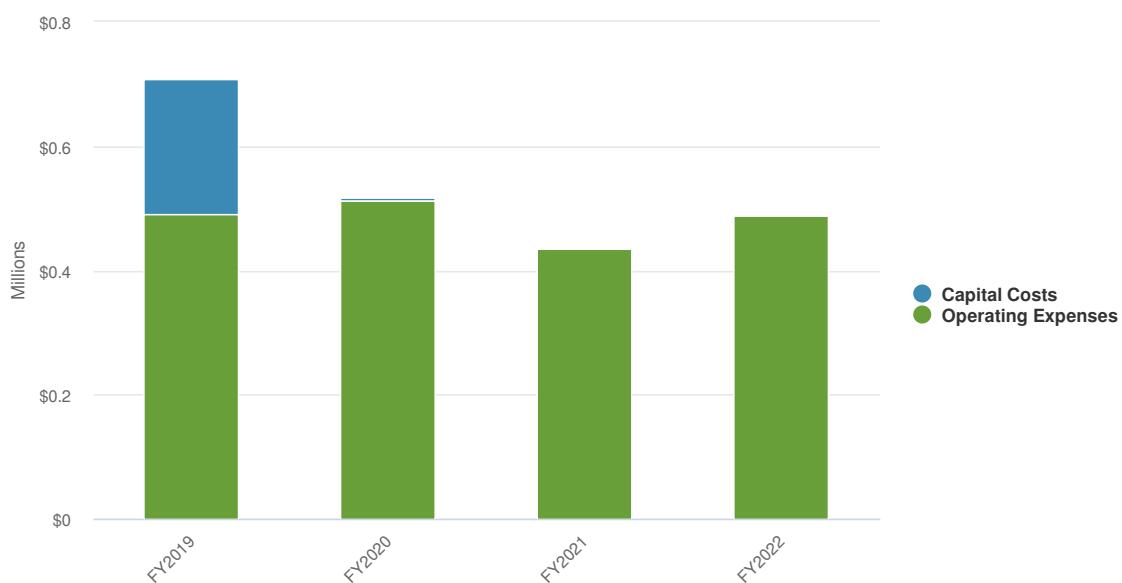
Expenditures by Expense Type

Since there are no personnel costs in the Building Maintenance budget, all costs are operating costs, with the majority being for citywide utilities, pest control, janitorial services and building supplies.

Budgeted Expenditures by Expense Type



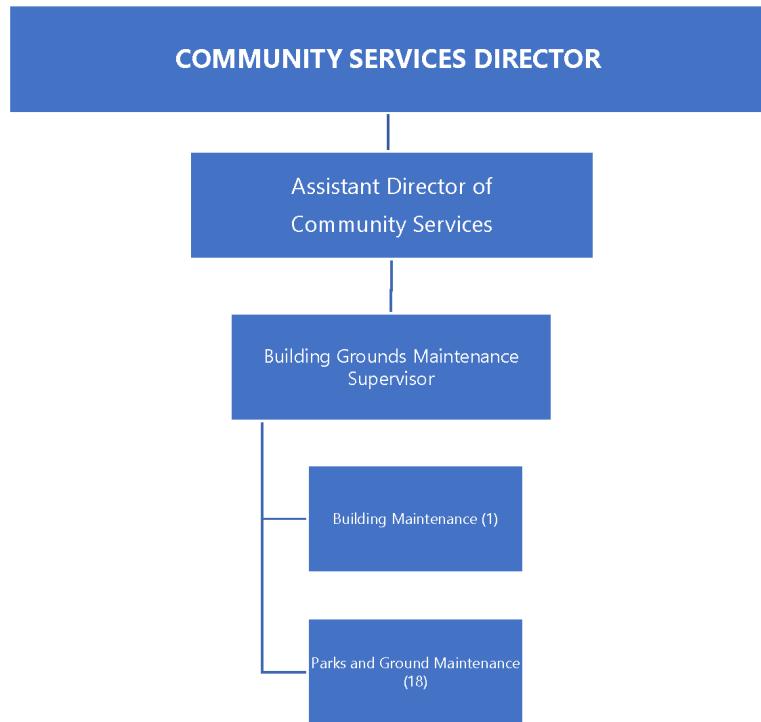
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Operating Expenses					
UTILITIES	100-6000-7010-0000	\$179,000.00	\$179,000.00	0%	
LICENSE, PERMITS, FEES - CITY HALL	100-6000-7022-6025	\$1,164.00	\$1,363.00	17.1%	
LICENSE, PERMITS, FEES - PD BLDG	100-6000-7022-6040	\$600.00	\$560.00	-6.7%	
LICENSE, PERMITS, FEES - CRC	100-6000-7022-6045	\$1,600.00	\$2,269.00	41.8%	
LICENSE, PERMTIS, FEES - VFW BLDG	100-6000-7022-6050	\$300.00	\$290.00	-3.3%	
CONTRACTUAL SERVICES	100-6000-7068-0000	\$133,000.00	\$189,000.00	42.1%	
CONTRACTUAL SVC- COMMUNITY CENTER	100-6000-7068-6045	\$4,500.00		-100%	
SPECIAL DEPT SUPPLIES	100-6000-7070-0000	\$1,100.00	\$5,315.00	383.2%	
EQUIPMENT LEASING/RENTAL	100-6000-7075-0000	\$300.00		-100%	
BUILDING SUPPLIES/MAINT	100-6000-7085-0000	\$44,666.00	\$100,000.00	123.9%	
BLDG MAINT - CITY HALL	100-6000-7085-6025	\$25,000.00		-100%	
BLDG MAINT - POLICE DEPT	100-6000-7085-6040	\$25,100.00		-100%	
BLDG MAINT- FIRE STATION MAPLE ST	100-6000-7085-6055	\$5,234.00		-100%	
SECURITY SERVICES	100-6000-7087-0000	\$6,500.00	\$9,000.00	38.5%	
EQUIPMENT SUPPLIES/MAINT	100-6000-7090-0000	\$6,700.00	\$1,129.00	-83.1%	
Total Operating Expenses:		\$434,764.00	\$487,926.00	12.2%	
Total Expense Objects:		\$434,764.00	\$487,926.00	12.2%	



Organizational Chart



FY2020-2021 Accomplishment #1

Use this section to include a stated accomplishment hopefully tied to last year's budget book goals.

FY2020-2021 Accomplishment #2

FY2020-2021 Accomplishment #3

FY2021-2022 Goal #1

Use this section to include a stated goal of this organizational unit. The relationship of this goal to the overall goals of the entity should be apparent. Goals are considered to be long-term and general in nature.

FY2021-2022 Goal #2

FY2021-2022 Goal #3



Public Safety Department

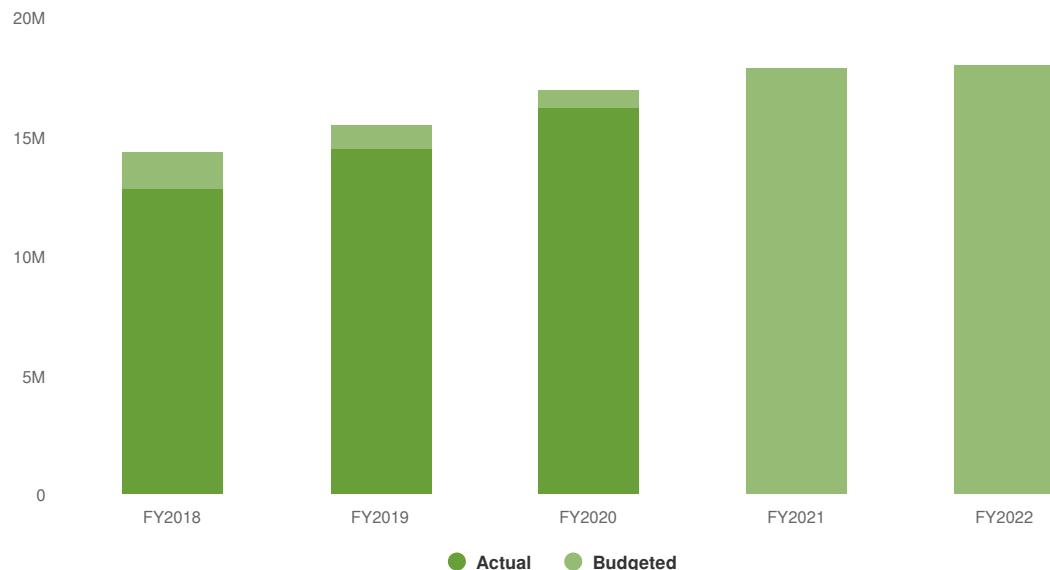
The mission of the Beaumont Public Safety Division is to provide the highest quality law enforcement, animal control, and emergency management services in the most effective and efficient manner possible. Our goals are to remain proactive in our partnerships with the community, enforce the law, and continue to train, achieving our commitment to excel as an organization. We are responsible for maintaining public safety through enforcement of the law in a fair and unbiased manner, providing exceptional public service with integrity, respect, accountability, and teamwork; living up to our motto *“Commitment to Community”*.

Expenditures Summary

The Public Safety Department comprises six different divisions and has an overall slight increase in budget of \$91,775. There are a total of 69 positions throughout the Public Safety Department, including five new positions and six positions that were reinstated, upgraded or re-classed during FY2021 and FY2022.

\$18,028,460 **\$91,775**
(0.51% vs. prior year)

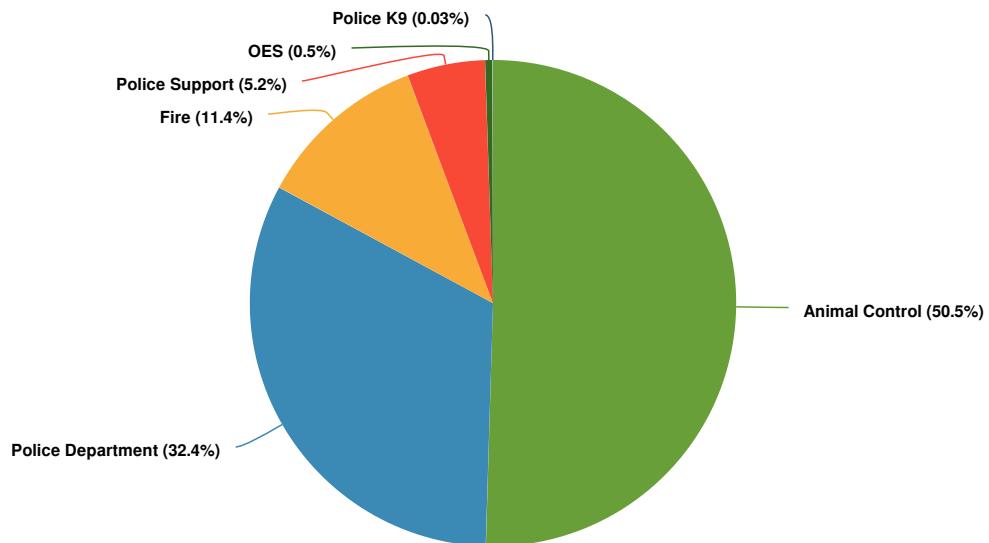
Public Safety Department (PS) Proposed and Historical Budget vs. Actual



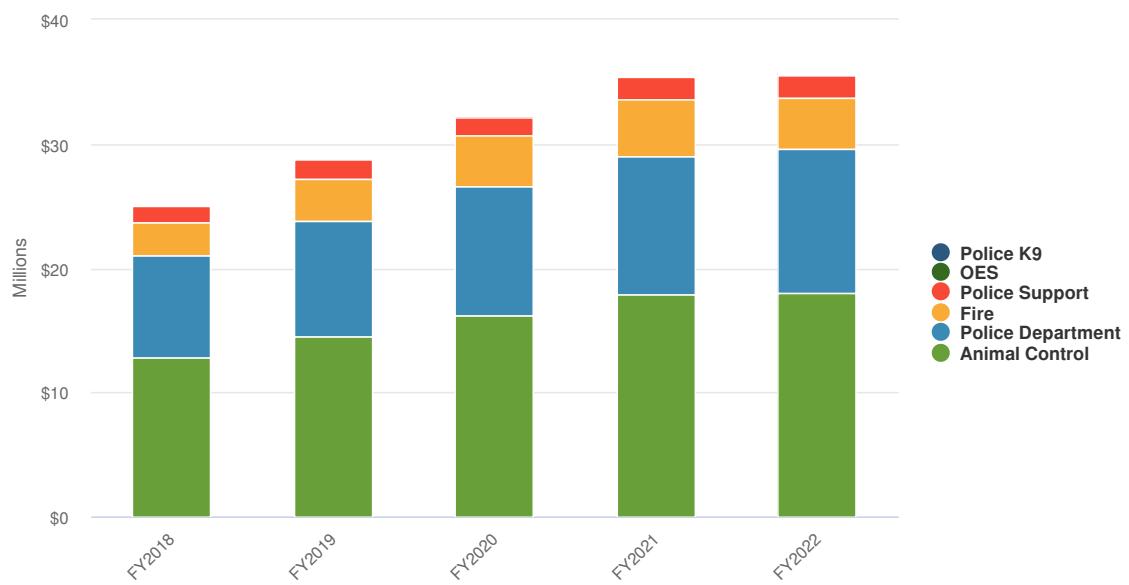
Expenditures by Function

The Police budget makes up the majority of this department, at 64.2%, and has an increased personnel count of four new police officers and two additional unfrozen police officer position from FY2021, for a total of six more police officers. The Fire Department budget, which is a contract with Riverside County/Cal Fire, makes up 22.6% of the budget. Police Support, at 10.3% of the total Public Safety budget, is comprised of 18 employees in total mixed between dispatchers, support services specialists and police cadets. Animal Control has two full-time Animal Control Officers and comprises 1.9% of the budget. The Office of Emergency Services (OES) budget has significantly increased from last year where there was zero budget, but only makes up 1% of the total Public Safety Budget. One of the additional police officers became a K-9 Police Officer and the City now has two K-9 dogs.

Budgeted Expenditures by Function



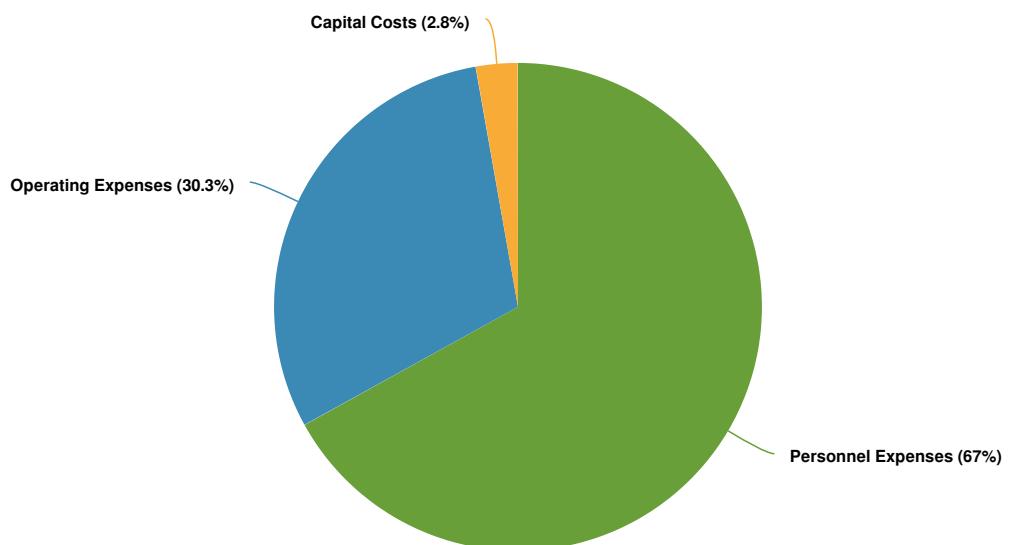
Budgeted and Historical Expenditures by Function



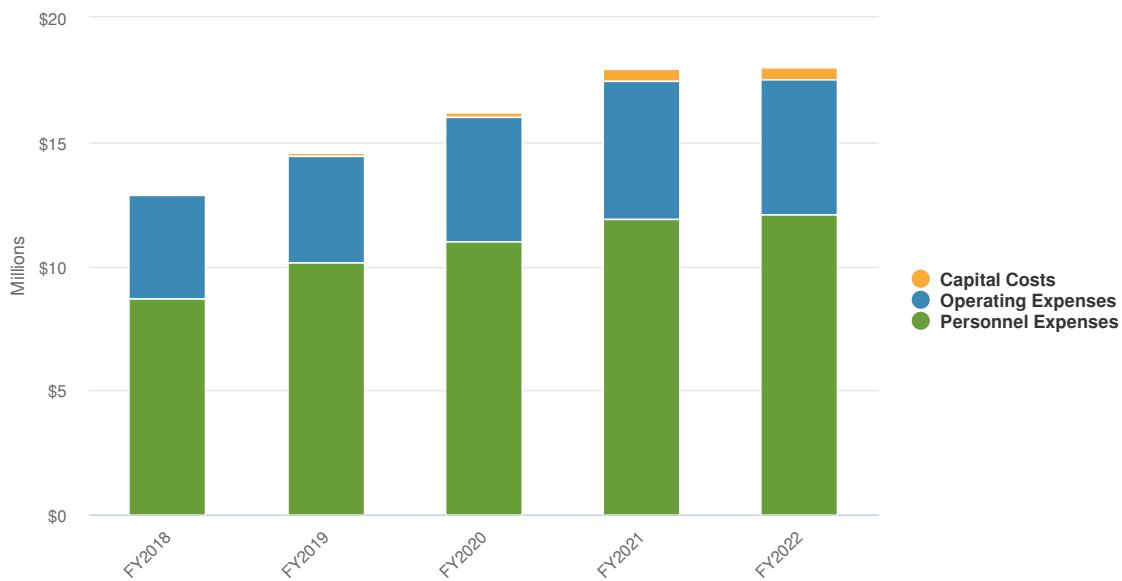
Expenditures by Expense Type

Personnel expenses make up the majority of the Public Safety Department budget at 67%, with the majority of the salaries and benefits being from the Police Department. Operating expenses are 30.3% of the overall budget, largely from the Police Department budget as well. Capital costs are slightly higher this year due to newly created Internal Service Funds for Information Technology infrastructure and vehicles.

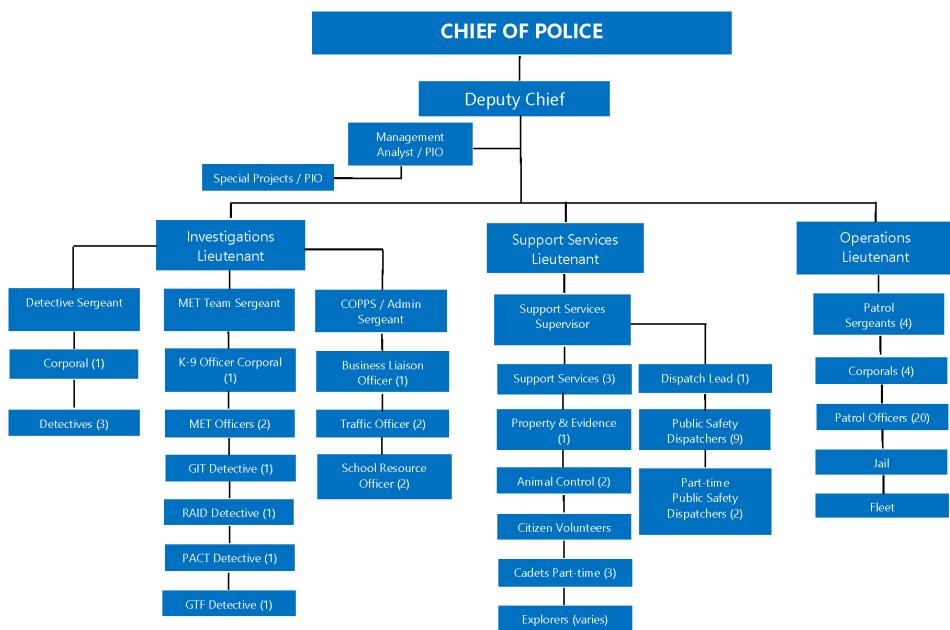
Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Organizational Chart



Animal Control

The Animal Control Services goal is to improve the quality of life for both our citizens as well as our community's pets. Animal Control Services will also be responsible for the enforcement of state and local animal laws and regulations, including licensing of animals.

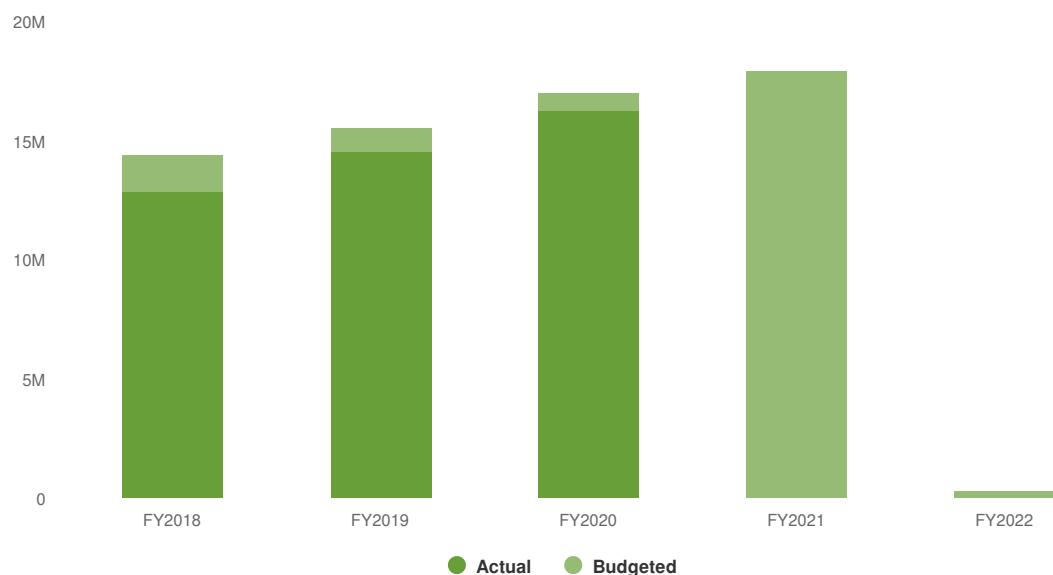
In addition to serving the City of Beaumont, as of July 1, 2010, Beaumont extended animal control services to meet the needs of our neighboring community of Calimesa and a limited partnership with the Morongo Band of Mission Indians.

Expenditures Summary

The Animal Control department budget has a decrease of 13.46% over last year. The two main reasons for this are the FY2021 premium pay for employees working as essential workers during the Covid-19 public health emergency and also there was a new vehicle purchased in that same year.

\$344,182 **-\$17,592,504**
(-98.08% vs. prior year)

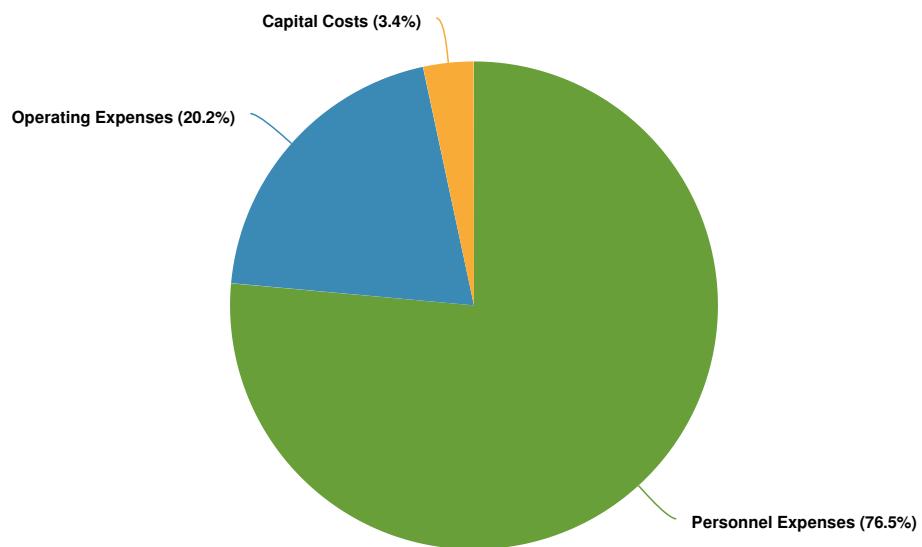
PS - Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses make up the majority of the Animal Control budget with two full-time Animal Control Officers. The majority of the operating expenses is a contract with Ramona Humane Society. Capital costs are a small portion of this budget due to the newly created Internal Service Funds for Information Technology infrastructure and vehicles.

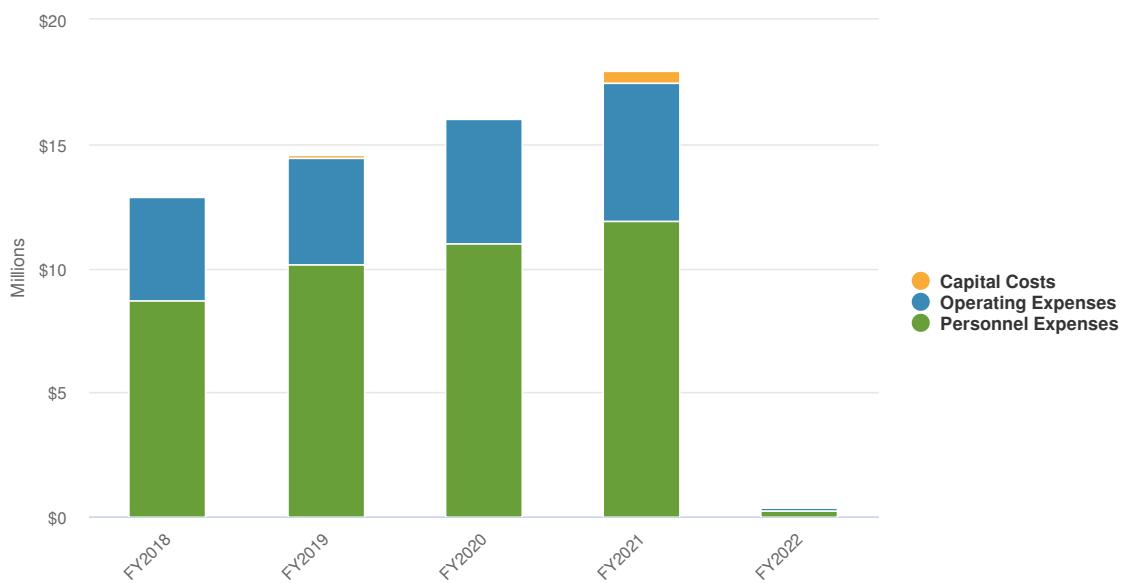
Budgeted Expenditures by Expense Type



Capital costs have decreased due to the new vehicle budgeted in FY2021, offset by a lesser amount for the newly created Internal Service Funds for Information Technology infrastructure and vehicles, of which Animal Control contributes a portion.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-2000-6010-0000	\$147,748.00	\$152,153.00	3%	
OVERTIME	100-2000-6012-0000	\$4,000.00	\$4,000.00	0%	
ACCRUED TIME CASH OUT	100-2000-6016-0000	\$11,088.00	\$11,363.00	2.5%	
PREMIUM PAY	100-2000-6017-0000	\$30,000.00		-100%	
HEALTH INSURANCE	100-2000-6020-0000	\$40,200.00	\$40,200.00	0%	
WORKERS COMP	100-2000-6022-0000	\$7,582.00	\$7,818.00	3.1%	
DISABILITY	100-2000-6023-0000	\$1,052.00	\$1,052.00	0%	
P.E.R.S./P.E.P.R.A.	100-2000-6024-0000	\$37,324.00	\$39,687.00	6.3%	
LIFE INSURANCE	100-2000-6028-0000	\$168.00	\$168.00	0%	
MEDICARE	100-2000-6034-0000	\$2,418.00	\$2,490.00	3%	
UNIFORMS	100-2000-6036-0000	\$2,400.00	\$2,400.00	0%	
HEALTH/FITNESS	100-2000-7027-0000	\$1,200.00	\$1,800.00	50%	
Total Personnel Expenses:		\$285,180.00	\$263,131.00	-7.7%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Operating Expenses					
OFFICE SUPPLIES	100-2000-7025-0000	\$650.00	\$680.00	4.6%	
DUES & SUBSCRIPTIONS	100-2000-7030-0000	\$75.00	\$75.00	0%	
VEHICLE MAINTENANCE	100-2000-7037-0000	\$2,636.00	\$2,136.00	-19%	
FUEL	100-2000-7050-0000	\$8,000.00	\$8,000.00	0%	
TRAVEL, EDUCATION, TRAINING	100-2000-7066-0000		\$1,495.00	N/A	
CONTRACTUAL SERVICES	100-2000-7068-0000	\$53,500.00	\$53,500.00	0%	
SPECIAL DEPT SUPPLIES	100-2000-7070-0000	\$4,852.00	\$3,619.00	-25.4%	
Total Operating Expenses:		\$69,713.00	\$69,505.00	-0.3%	
Capital Costs					
VEHICLES	100-2000-8060-0000	\$42,823.68		-100%	
Vehicle ISF	100-2000-8070-0000		\$8,528.00	N/A	
Information Technology - ISF	100-2000-8072-0000		\$3,018.00	N/A	
Total Capital Costs:		\$42,823.68	\$11,546.00	-73%	
Total Expense Objects:		\$397,716.68	\$344,182.00	-13.5%	



Organizational Chart



FY2020-2021 Accomplishment #1

New Animal Control Officer vehicle purchase with Calimesa picking up 20% of expenses.

FY2020-2021 Accomplishment #2

Renewed contract with the City of Calimesa.

On June 1, 2021, the Beaumont City Council approved an agreement to provide animal control services to the City of Calimesa for an initial term of July 1, 2021, to June 30, 2023. The Beaumont Police Department restructured the prior years agreement to better define the services that will be provided and to capture costs of providing those services to the City of Calimesa.

FY2020-2021 Accomplishment #3

Completed the Ramona Humane Society TNR voucher program.

FY2021-2022 Goal #1

Update Animal Control Officer's office and supplies.

FY2021-2022 Goal #2

Animal Control Officer training updates.

FY2021-2022 Goal #3

Air Conditioning unit for the Animal Control Officer's office/area. (Was not replaced after the roof collapsed).



Police Department

Sean Thuilliez

Chief of Police

Mission

The mission of the Beaumont Police Department is to provide the highest quality law enforcement service in the most effective and efficient manner possible.

Vision

We will accomplish our mission by remaining proactive in our partnerships with the community, enforcement of the law, training, and commitment to excel as an organization.

Values

We value all members of our organization and our community. We are committed to providing exceptional public service, and doing so with:

- Integrity
- Respect
- Accountability
- Teamwork

Responsibilities

The Beaumont Police Department maintains public safety in Beaumont and enforces the law in a fair and impartial manner, recognizing the statutory and judicial limitations of police authority and the constitutional rights of all people.

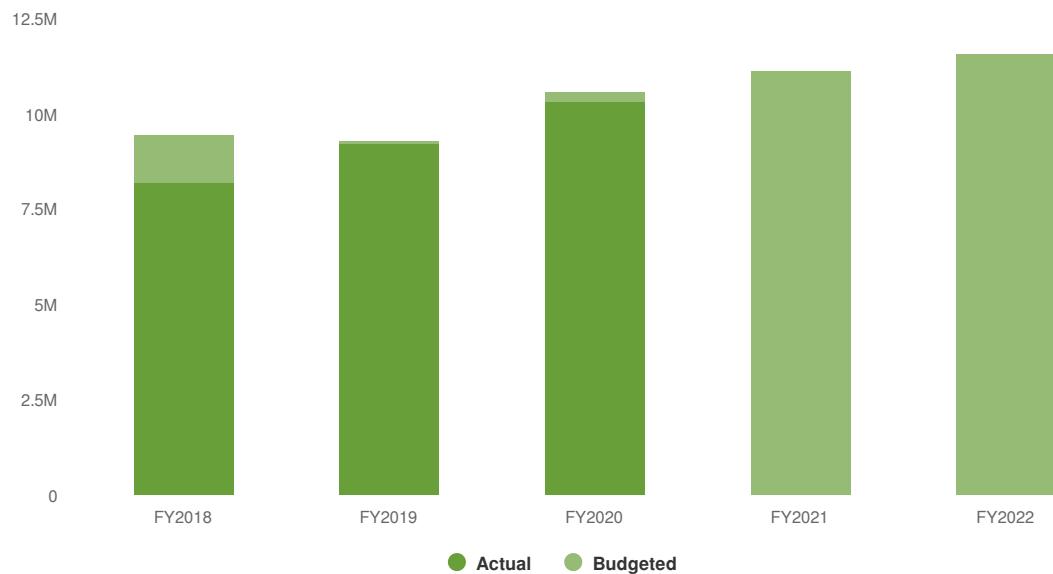
Expenditures Summary

The Police Department budget has increased \$469,446, but is only representative of a 4.32% increase, since the budget is over \$11M. A portion of the increase is in personnel expenses due to the addition of six police officers to the FY2022 budget, but was offset by a one-time premium pay to officers in FY2021 of \$541k for working as essential workers during the Covid-19 public health emergency. Operating expenses increased nominally across a variety of line items from previous Covid-19 cuts.



\$11,574,834 (+1.23% vs. prior year) **\$469,446**

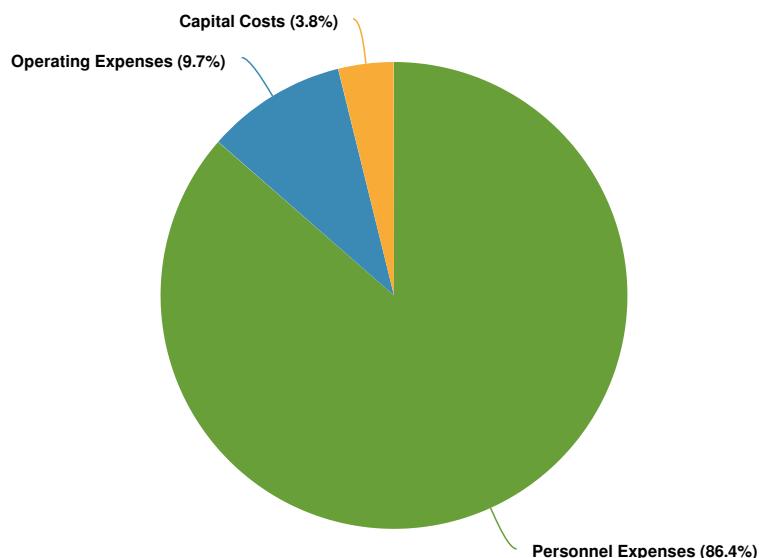
PS - Police Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses make up the majority of the Police Department budget. A total of six police officers were added for FY2022. Four new police officers were added to the FY2022 budget and two previously frozen positions from FY2021 were unfrozen for this fiscal year as well. Operating expenses make up 9.7% of the budget, mostly comprising the ERICA regional radio system authority, fuel, training and special department supplies. Capital costs round out the budget at 3.8% to pay for a small amount of equipment and vehicles as well as contribute to the newly created Internal Service Funds for vehicles and information technology infrastructure.

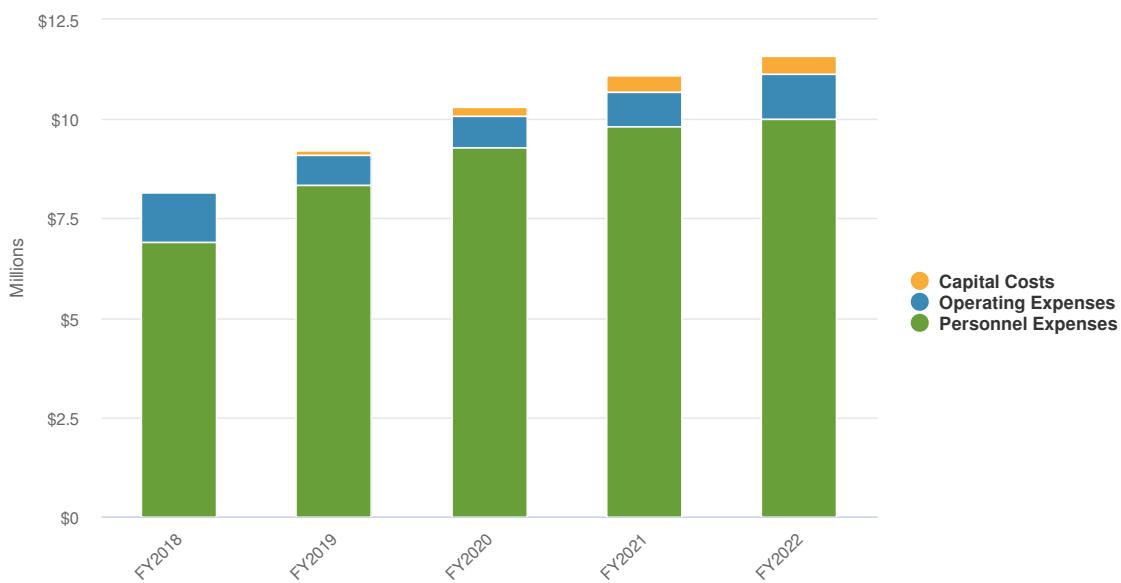
Budgeted Expenditures by Expense Type



Capital costs have increased in FY2022 due to newly created Internal Service Funds (ISF) for Information Technology infrastructure and vehicles, of which the Police Department will contribute a portion.



Budgeted and Historical Expenditures by Expense Type



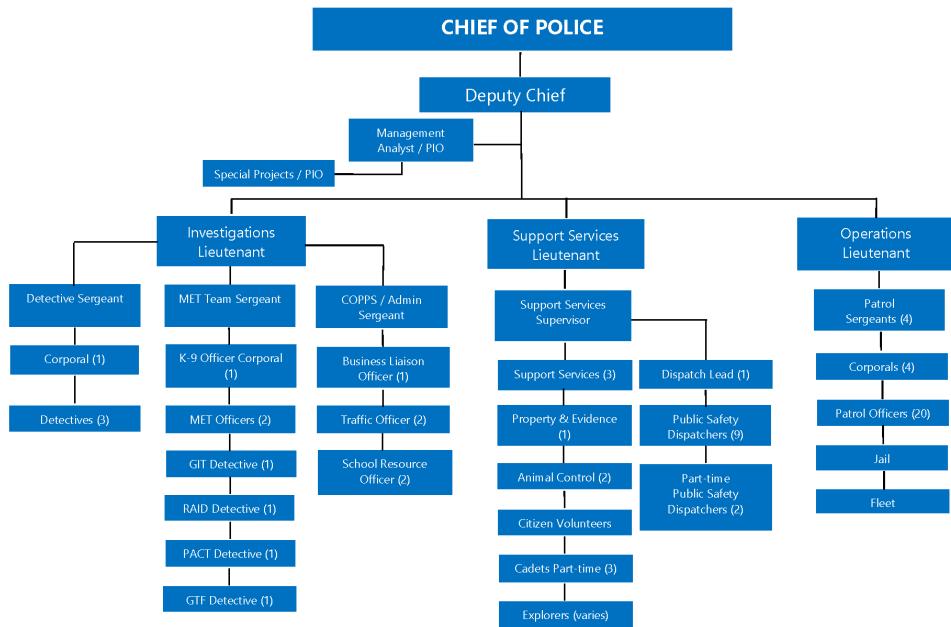
Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
Salaries		\$4,955,226.25	\$5,505,766.00	11.1%	
Overtime		\$279,183.92	\$329,942.00	18.2%	
Accrued Time Cash Out		\$549,544.00	\$606,870.00	10.4%	
Premium Pay		\$558,261.00		-100%	
Other Compensation		\$1,025.00		-100%	
Health Insurance		\$766,603.00	\$790,538.00	3.1%	
Workers Compensation		\$489,148.83	\$567,241.00	16%	
Disability		\$21,872.83	\$25,774.00	17.8%	
PERS/PEPRA		\$1,859,859.00	\$1,989,372.00	7%	
Life Insurance		\$3,505.00	\$5,341.00	52.4%	
Workers Comp Cost		\$200,000.00		-100%	
Medicare		\$82,099.17	\$94,696.00	15.3%	
Uniforms		\$50,680.50	\$58,800.00	16%	
Health/Fitness		\$12,000.00	\$29,400.00	145%	
Total Personnel Expenses:		\$9,829,008.50	\$10,003,740.00	1.8%	
Operating Expenses					
Recruitment and Hiring Costs		\$2,500.00		-100%	
Advertising		\$200.00	\$1,150.00	475%	
Office Supplies		\$15,900.00	\$20,000.00	25.8%	
Dues and Subscriptions		\$27,443.00	\$31,825.00	16%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (%) Change)	Notes
Live Scan Fingerprinting		\$17,000.00	\$17,000.00	0%	
Local Meetings		\$3,900.00	\$6,750.00	73.1%	
Vehicle Maintenance		\$73,285.00	\$76,613.00	4.5%	
Fuel		\$135,000.00	\$164,000.00	21.5%	
Permits, Fees and Licenses		\$18,000.00	\$19,800.00	10%	
Gov't Fee Distribution		\$8,000.00	\$6,000.00	-25%	
ERICA		\$260,000.00	\$262,000.00	0.8%	
CLETS		\$28,000.00	\$5,520.00	-80.3%	
Booking Fees		\$5,500.00	\$5,000.00	-9.1%	
Uniforms		\$16,010.00	\$42,015.00	162.4%	
Travel, Education, Training		\$49,478.00	\$77,100.00	55.8%	
Contractual Services		\$43,500.00	\$55,700.00	28%	
Special Department Supplies		\$70,197.00	\$236,510.00	236.9%	
Equipment Supplies/Maint		\$29,815.00	\$50,167.00	68.3%	
Cal-ID Fee		\$49,000.00	\$50,000.00	2%	
Total Operating Expenses:		\$852,728.00	\$1,127,150.00	32.2%	
Capital Costs					
Equipment			\$10,000.00	N/A	
Vehicles		\$423,651.32	\$22,000.00	-94.8%	
Vehicle ISF			\$333,474.00	N/A	
Information Technology ISF			\$78,470.00	N/A	
Total Capital Costs:		\$423,651.32	\$443,944.00	4.8%	
Total Expense Objects:		\$11,105,387.82	\$11,574,834.00	4.2%	



Organizational Chart



FY2020-2021 Accomplishment #1

Implementation of new CAD/RMS Server.

FY2020-2021 Accomplishment #2

In Fiscal Year 2020/2021, Beaumont Police Department expanded the K9 Program to include a second canine handler and a canine. This team is a dedicated asset for the Patrol Division and should prove vital to the safety of sworn personnel and the community. This was accomplished by the Beaumont PD Administration, with support from the Beaumont City Council and City Manager. Updated BPD policy was administered, a dedicated budget was established, canine handler interviews were conducted, and canine testing was administered. Equipment, training, vehicle outfit and miscellaneous purchases have been made to accommodate the on-boarding of the second canine team. The Beaumont Police department has made a conscious effort to save costs by retrofitting an existing new model/low mileage vehicle.

FY2020-2021 Accomplishment #3

Implementation of Multiple Enforcement Team, GTF and RAID

FY2021-2022 Goal #1

CBAT

FY2021-2022 Goal #2

Integration into PSEC, purchase of new radios

FY2021-2022 Goal #3

EMD implementation multijurisdictional OES program



Police Support

The Support Services Department is an important component of the Beaumont Police Department by providing a vital link between the community and its police officers. Support services personnel interpret the individual's needs and coordinate the appropriate services to meet those needs.

Dispatch

Dispatch is responsible for providing assistance to callers on six incoming telephone lines which include: 911 emergency lines, an alternate business line, and other additional business lines. Dispatch personnel are also tasked with dispatching calls via radio and the Computer Aided Dispatch System (CADS) 24 hours a day, 7 days a week.

Records Division

The Records Department is responsible for records storage and retrieval, information dissemination to the public and law enforcement agencies regarding police cases. Essential tasks include:

- Provide effective customer service while assisting department personnel, the public, city, county, state, and federal agency representatives.
- Processing crime statistics, citations, court subpoenas, and field interrogation and citation data entry.
- Process and file a wide variety of applications, permits, licenses, court records, reports, spreadsheets and other documents.
- Operate specialized department equipment including teletype, California Law Enforcement Telecommunications System (C.L.E.T.S.) database, Mark43 inhouse Records Management System, Radio Communications and/or multi-line telephone system to enter, modify and retrieve data.
- Maintain a variety of files/records and scan documents as needed. Cross-train and substitute for other support service staff in accordance with departmental needs.

Additionally, the department processes Livescans, CCW's, and orders supplies.

The Property/Evidence

The Property and Evidence Division is responsible for the maintaining of custody of all property recovered by the Police Department from a crime scene, found property reported from a citizen, or property taken as safekeeping. Essential tasks include:

- Staff receives property and other items of evidence from officers, Investigators, special assignment staff and laboratory personnel;
- Supervises the custody and safekeeping of various types of property which have been recovered, found or are being held as evidence in connection with the prosecution of crimes; receives, enters into the records, and stores property
- Maintains and supervises the maintenance of files and records on storage, movement and disposition of properties in custody

Additionally, staff may provide clerical support services within the department as needed.

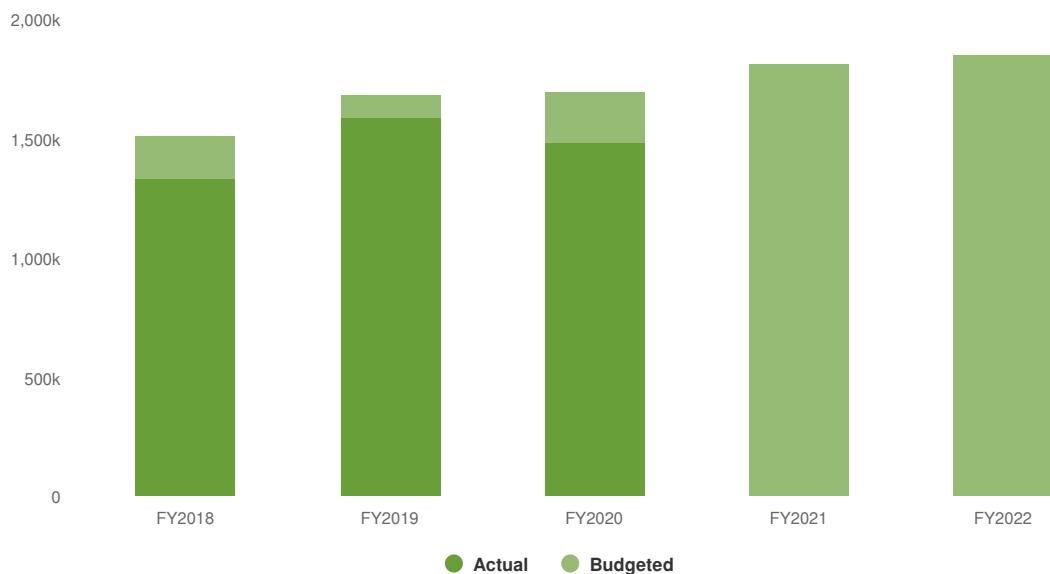


Expenditures Summary

The Police Services Department's FY2022 budget had a net increase of 2.15% from the prior year's budget. There is a natural increase in year over year personnel expenses, coupled with a larger training budget and new capital costs for the newly created Internal Service Fund for Information Technology infrastructure all offset by a FY2021 one-time premium pay for staff working as essential workers for the community during the Covid-19 public health emergency.

\$1,855,865 **\$39,142**
(2.15% vs. prior year)

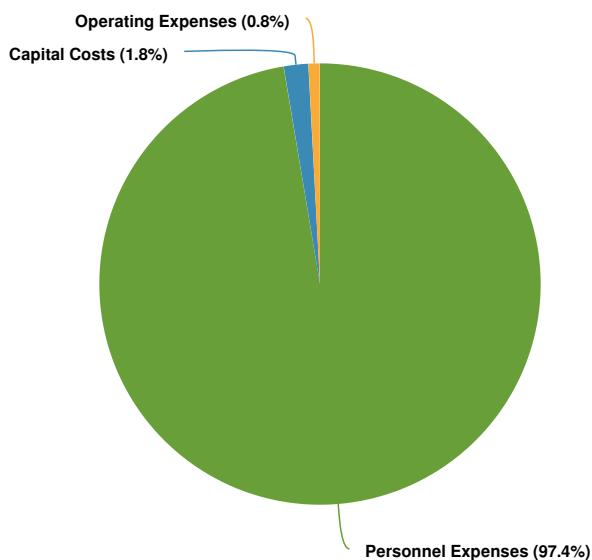
PS - Police Support Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personnel expenses make up almost all of the Police Support budget at 97.4% of the total. One new Support Services Specialist II position was added to the FY2022 budget and two other positions were upgraded or re-classed. Operating expenses increased from the prior year slightly due to the addition of funding for travel/training to support employees. Capital costs were added to the FY2022 budget due to the newly created Internal Service Fund for Information Technology infrastructure that the Police Support budget contributes a small portion to.

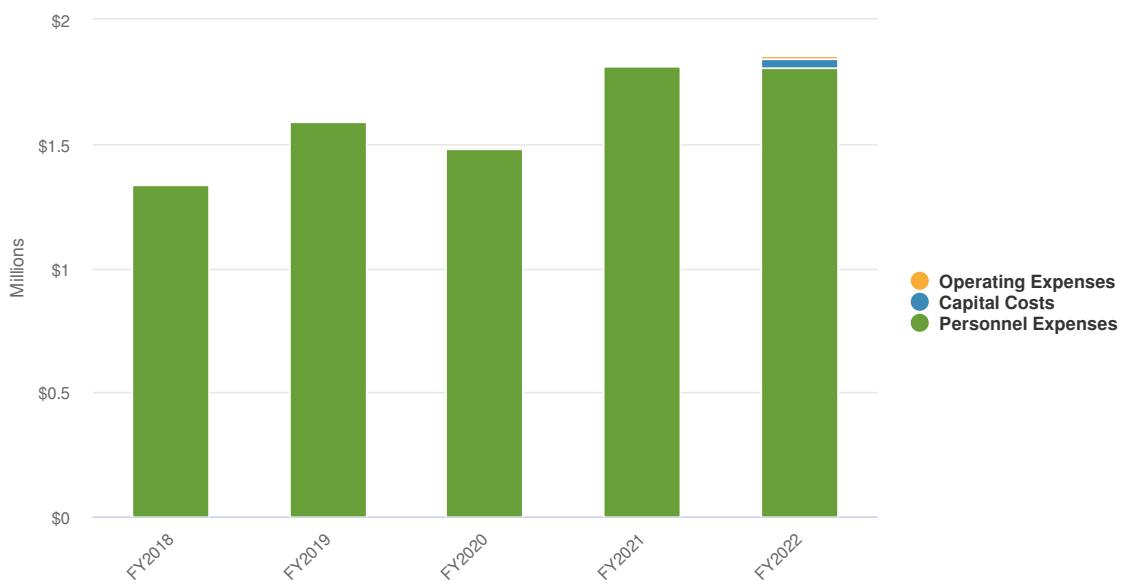
Budgeted Expenditures by Expense Type



Capital costs are a new expenditure line item for the Police Support department due to a newly created Internal Service Fund (ISF) for Information Technology infrastructure, of which this department will contribute a portion.



Budgeted and Historical Expenditures by Expense Type



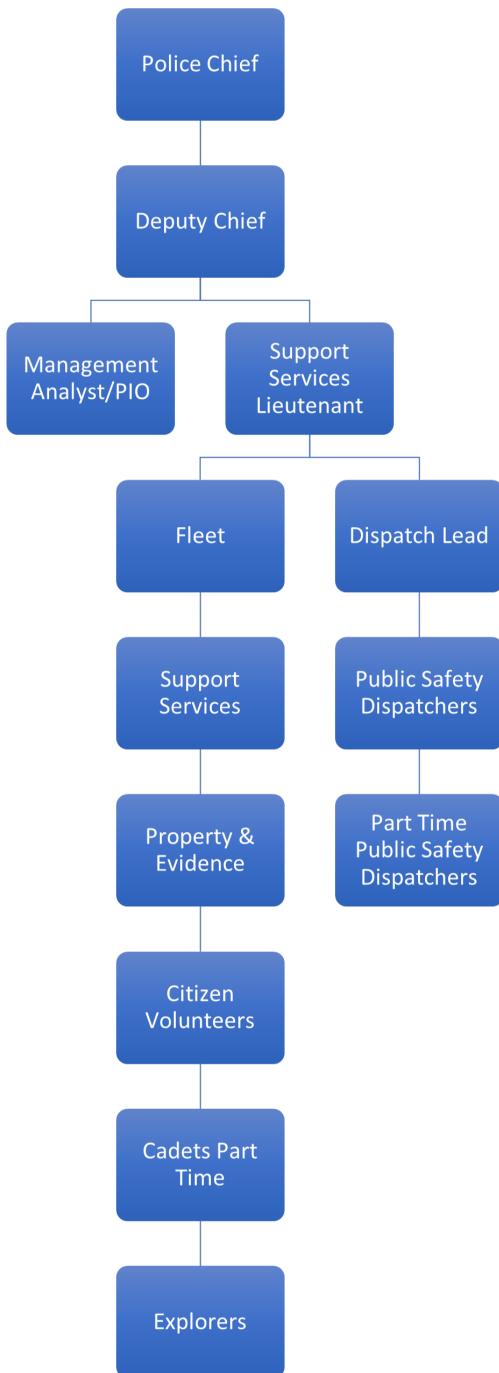
Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-2090-6010-0000	\$986,178.00	\$1,118,756.00	13.4%	
OVERTIME	100-2090-6012-0000	\$21,500.00	\$22,000.00	2.3%	
ACCRUED TIME CASH OUT	100-2090-6016-0000	\$113,164.00	\$112,418.00	-0.7%	
PREMIUM PAY	100-2090-6017-0000	\$146,848.00		-100%	
HEALTH INSURANCE	100-2090-6020-0000	\$247,497.00	\$237,199.00	-4.2%	
WORKERS COMP	100-2090-6022-0000	\$50,539.00	\$57,258.00	13.3%	
DISABILITY	100-2090-6023-0000	\$7,364.00	\$7,890.00	7.1%	
P.E.R.S./P.E.P.R.A.	100-2090-6024-0000	\$203,192.00	\$203,853.00	0.3%	
LIFE INSURANCE	100-2090-6028-0000	\$1,176.00	\$1,260.00	7.1%	
MEDICARE	100-2090-6034-0000	\$16,609.00	\$18,554.00	11.7%	
FICA/PARS	100-2090-6035-0000	\$1,491.00	\$1,515.00	1.6%	
UNIFORMS	100-2090-6036-0000	\$15,600.00	\$16,800.00	7.7%	
HEALTH/FITNESS	100-2090-7027-0000	\$4,000.00	\$9,600.00	140%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Total Personnel Expenses:		\$1,815,158.00	\$1,807,103.00	-0.4%	
Operating Expenses					
DUES & SUBSCRIPTIONS	100-2090-7030-0000	\$565.00	\$1,723.00	205%	
LOCAL MEETINGS	100-2090-7035-0000		\$240.00	N/A	
TRAVEL, EDUCATION, TRAINING	100-2090-7066-0000	\$0.00	\$12,700.00	N/A	
SPECIAL DEPT SUPPLIES	100-2090-7070-0000	\$1,000.00	\$900.00	-10%	
Total Operating Expenses:		\$1,565.00	\$15,563.00	894.4%	
Capital Costs					
Information Technology - ISF	100-2090-8072-0000		\$33,199.00	N/A	
Total Capital Costs:			\$33,199.00	N/A	
Total Expense Objects:		\$1,816,723.00	\$1,855,865.00	2.2%	



Organizational Chart



FY2020-2021 Accomplishment #1

Increased Records staff to 3 positions.

FY2020-2021 Accomplishment #2

Opened Support Service Supervisor position and filled internally.



FY2020-2021 Accomplishment #3

Acquired a much needed Bio Evidence refrigerator and freezer for the evidence/property room.

FY2021-2022 Goal #1

All Support Service Staff get applicable POST training for each assignment.

FY2021-2022 Goal #2

Update Records Division Training binder, to include employee evaluation forms.

FY2021-2022 Goal #3



Police K-9

The Beaumont Police Department operates a K-9 Detection Program. There is no match for a well-trained K-9 detection team. This program has the potential to:

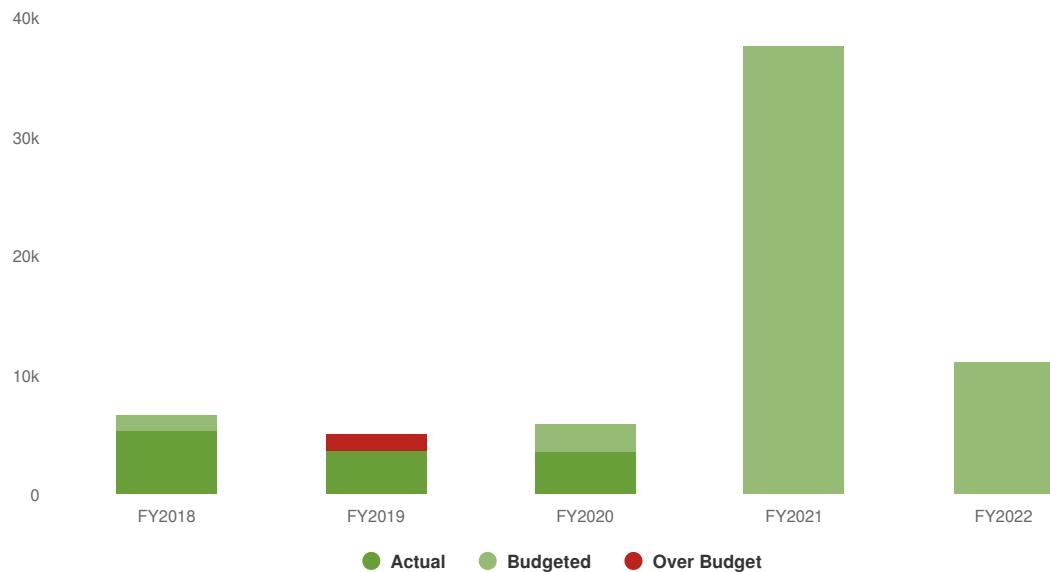
- Prevent the loss of life
- Save man-hours for police officers
- Reduce narcotic activity in the community
- Provide a valuable training asset to local schools by assisting in drug prevention programs and demonstrations.

Expenditures Summary

The K-9 budget has been decreased by 70% from the previous fiscal year due to a mid-year budget adjustment approved by the City Council in FY2021 for the purchase of a second canine dog, training and a vehicle. The original FY2021 budget was \$5,500 and was doubled to \$11,100 for FY2022 for the purchase of training and supplies for two dogs.

\$11,100 **-\$26,450**
(-70.44% vs. prior year)

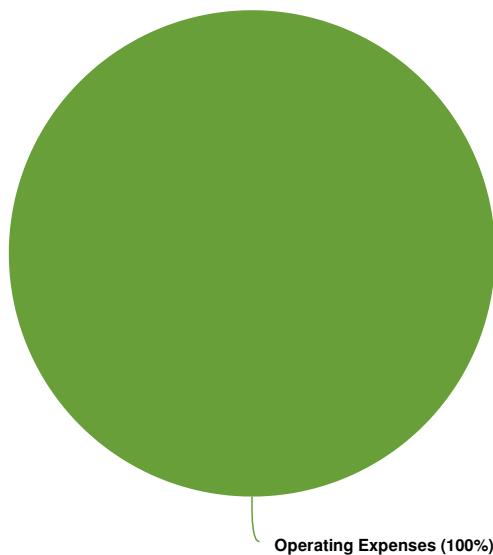
PS - Police K-9 Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

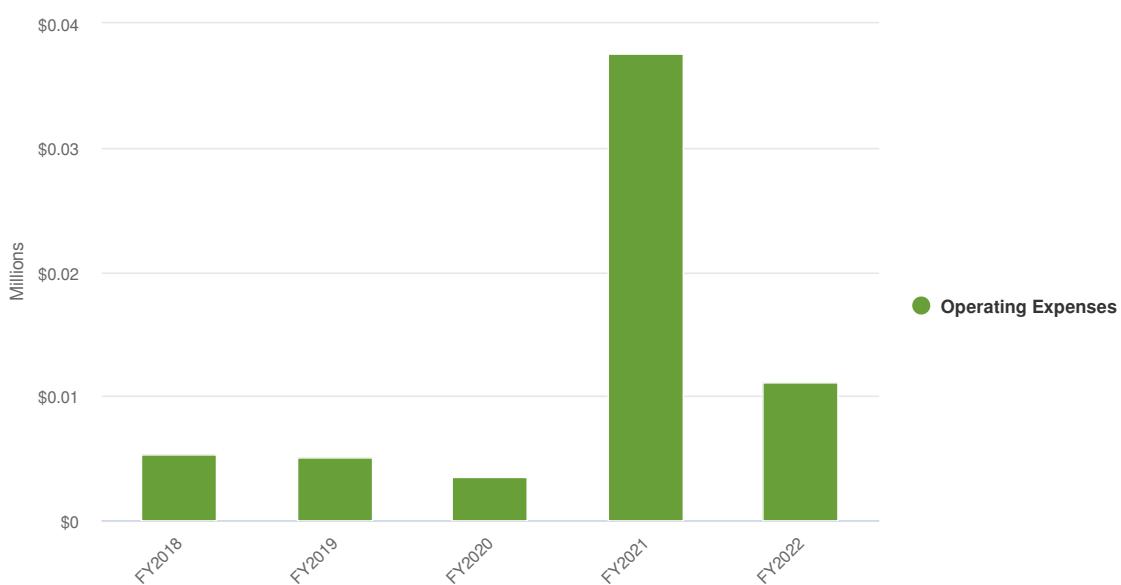
Operating Expenses make up the entire K-9 budget since the police officers salaries and benefits are part of the Police Department budget.

Budgeted Expenditures by Expense Type



A mid-year budget adjustment in FY2021 created a large budget variance due to the City Council adding a second K-9 dog for the City. The increase was to purchase and train the new dog as well as retrofit an existing vehicle for the dog.

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
LOCAL MEETINGS	100-2080-7035-0000	\$1,000.00	\$2,000.00	100%	
CONTRACTUAL SERVICES	100-2080-7060-0000	\$1,000.00	\$2,000.00	100%	
TRAVEL, EDUCATION, TRAINING	100-2080-7066-0000	\$1,550.00	\$3,100.00	100%	
SPECIAL DEPT SUPPLIES	100-2080-7070-0000	\$34,000.00	\$4,000.00	-88.2%	
Total Expense Objects:		\$37,550.00	\$11,100.00	-70.4%	

Organizational Chart



FY2020-2021 Accomplishment #1

The main accomplishment for the Beaumont Canine Division within the FY 2020/2021 is the implementation of a second canine handler and canine. This team is a dedicated asset for the Patrol Division and should prove vital in the safety of sworn personnel and the community. This was accomplished by the Beaumont PD Administration, with support from the Beaumont City Council and City Manager. Updated BPD policy was administered, a dedicated budget was established, canine handler interviews were conducted, and canine testing was administered. Equipment, training, vehicle outfit and miscellaneous purchases have been made to accommodate the on-boarding of the second canine team. The Beaumont Police department has made a conscious effort to save costs with retrofitting an existing new model/low mileage vehicle.



FY2020-2021 Accomplishment #2

The Beaumont Police Department Canine Division has established itself with numerous Federal, State, and local authorities within southern California. These partnerships have proven vital and, as a result, our agency has seized the following within FY 2020/2021:

- Methamphetamine: 1,019.6 pounds.
- Cocaine: 120.1 pounds.
- Marijuana: 1,634 pounds.
- Heroin: 12 pounds.
- Fentanyl Pills: 92,052 pills.
- Fentanyl Powder: 6.23 pounds.
- Guns: 20.
- U.S Currency seized: \$2,896,419 dollars.

The Canine Division has conducted over 125 canine searches and conducted 4 “live” tracks for missing persons within FY 2020/2021.

FY2020-2021 Accomplishment #3

The Beaumont Canine Division has always kept community involvement a top priority. Although our interactions have been limited due to the Covid-19 pandemic, we continue to build relationships with local entities and have conducted several demonstrations, drug awareness meetings and K-9 fundraisers(ex. Miles for Mila virtual run). The Beaumont Canine Division has continued its partnership with the Beaumont Unified School District for canine services and for cost savings for BUSD.

FY2021-2022 Goal #1

Currently, the Beaumont Canine Division has two canine teams (K-9 Mila and Cpl. Brieda and K-9 Murph and Off. Crews). Corporal Brieda and K-9 Mila are currently assigned to the Multiple Enforcement Team and her certifications are narcotics and tracking. Officer Crews and K-9 Murph will be certified in apprehension and narcotics. Officer Crews and K-9 Murph are currently set to be “patrol ready” and certified by October 29th, 2021. The Beaumont Canine Division would like to implement a second canine patrol team. This would maximize the coverage of a canine team from Monday through Saturday and on a varied “swing shift.” With the implementation of a second patrol canine team, it would greatly reduce the potential for officer injuries and substantially increase officer safety.

FY2021-2022 Goal #2

The Beaumont Canine Division would like to train and integrate the patrol canines into the everyday facet of the patrol division. The Beaumont Canine Division has already taken steps to educate the patrol division; however, more extensive training is needed. With continued education and training with both divisions, we hope to establish the proper tactics for working with and around the canines. Further, we wish to establish both the expectations and limitations of a working canine team. This would include, but is not limited to; when to request a patrol canine, when a canine can be used for a “deployment,” and/or a narcotics search, establishing a perimeter, how to assist a canine handler during an apprehension etc. Legal update to our staff on K9 laws.



FY2021-2022 Goal #3

The Beaumont Canine Division would like to implement an ancillary function for sworn personnel who wish to become future canine handlers within our organization. The Beaumont Canine Division would like to establish an “Agitator” training program for the Beaumont Police department. This function assists handlers with properly training their canines for various apprehension scenarios. “Certified” agitators receive proper training to essentially eliminate the possibility of “decoy” and canine injuries. Further, a properly trained agitator can vastly obtain the basic knowledge of handling a canine and the roles and responsibilities of a canine handler. This is an integral stepping-stone for developing future canine handlers.



Fire

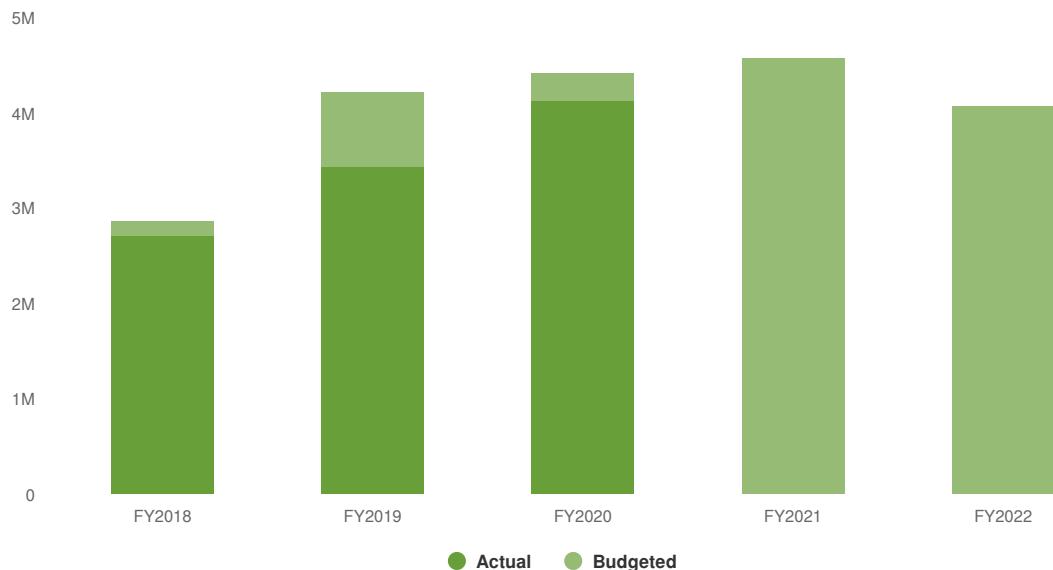
The City of Beaumont contracts fire services from Riverside County/Cal Fire. There is a fully staffed fire station within the city limits and shares costs and resources with the City of Banning and Cal Fire at a fire station in Banning. This model affords us two fire stations to run calls in the city. The City of Beaumont is in the process of building a new fire station on the west side of the city on Potrero Blvd near the Olivewood community. This new fire station is scheduled to be completed in the near future.

Expenditures Summary

The Fire Department budget has decreased by 11% from the prior fiscal year due to anticipated potential savings from the prior year's actual costs with Riverside County/Cal Fire.

\$4,070,579 **-\$508,729**
(-11.11% vs. prior year)

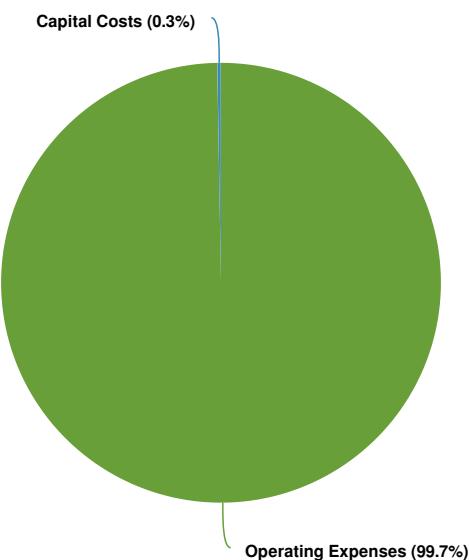
PS - Fire Proposed and Historical Budget vs. Actual



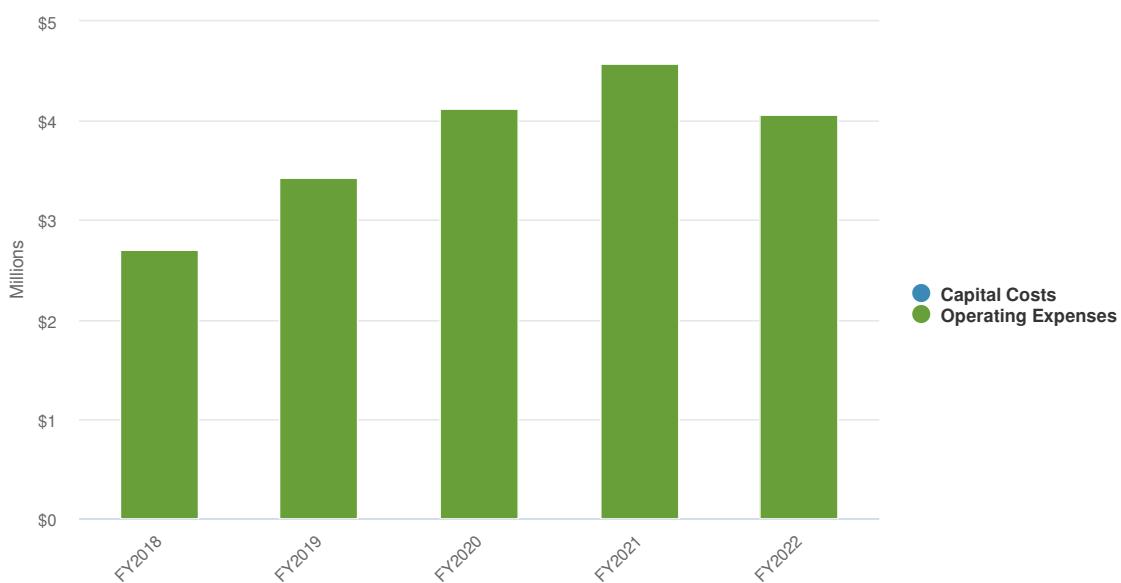
Expenditures by Expense Type

Personnel costs for firefighter salaries and benefits are considered operating expenses due to the nature of this budget being a contract, which is why 99.7% of this budget is operating expenses. A very small portion of this budget is a contribution to the newly created Vehicle Internal Service Fund.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Operating Expenses					
VEHICLE MAINTENANCE	100-2100-7037-0000	\$10,000.00	\$14,000.00	40%	
FUEL	100-2100-7050-0000	\$3,000.00	\$2,000.00	-33.3%	
CONTRACTUAL SERVICES	100-2100-7068-0000	\$4,565,808.00	\$4,044,081.00	-11.4%	
MEDICAL/OEM SUPPLIES	100-2100-7073-0000	\$500.00		-100%	
Total Operating Expenses:		\$4,579,308.00	\$4,060,081.00	-11.3%	
Capital Costs					
Vehicle ISF	100-2100-8070-0000		\$10,498.00	N/A	
Total Capital Costs:			\$10,498.00	N/A	
Total Expense Objects:		\$4,579,308.00	\$4,070,579.00	-11.1%	



Office of Emergency Services

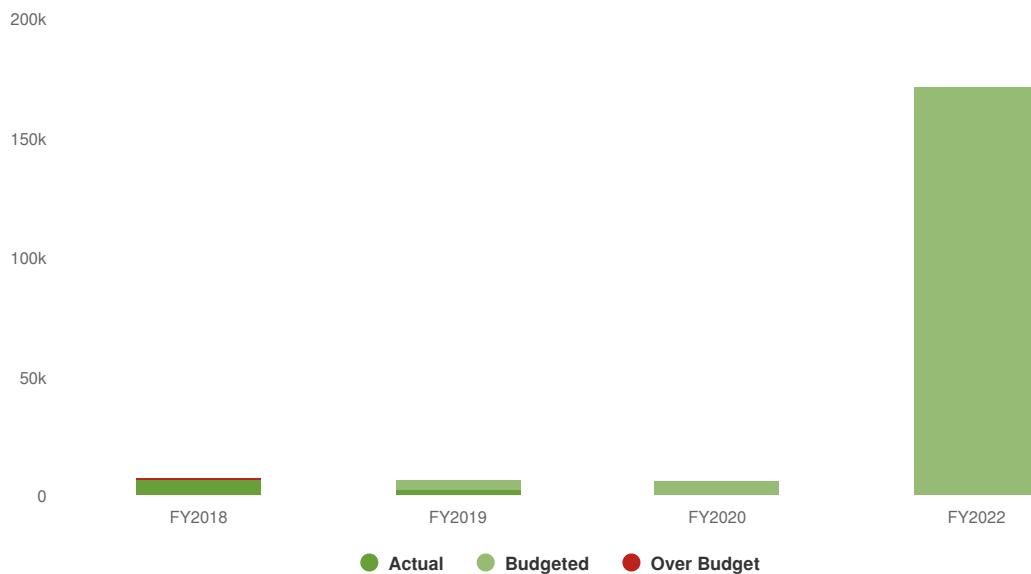
The Office of Emergency Services handles a wide variety of functions and programs all aimed at and preparing the City of Beaumont to respond to and recover from all types of hazards and threats effectively and efficiently. Using an "All-Hazards" approach to planning, OES can "touch" a wide variety of possible situations and give our partner first responder agencies the support and coordination needed to handle any type of crisis.

Expenditures Summary

Previous fiscal years did not have much of a budget, if at all, for the Office of Emergency Services (OES). For the FY2022, there is \$160,000 budgeted for contract services with Riverside County Emergency Management Department (EMD) and other operating expenses to support this program.

\$171,900 **\$171,900**
(% vs. prior year)

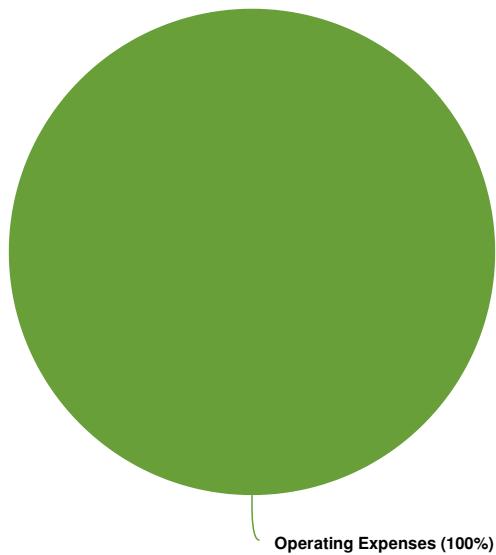
PS - Office of Emergency Services Proposed and Historical Budget vs. Actual



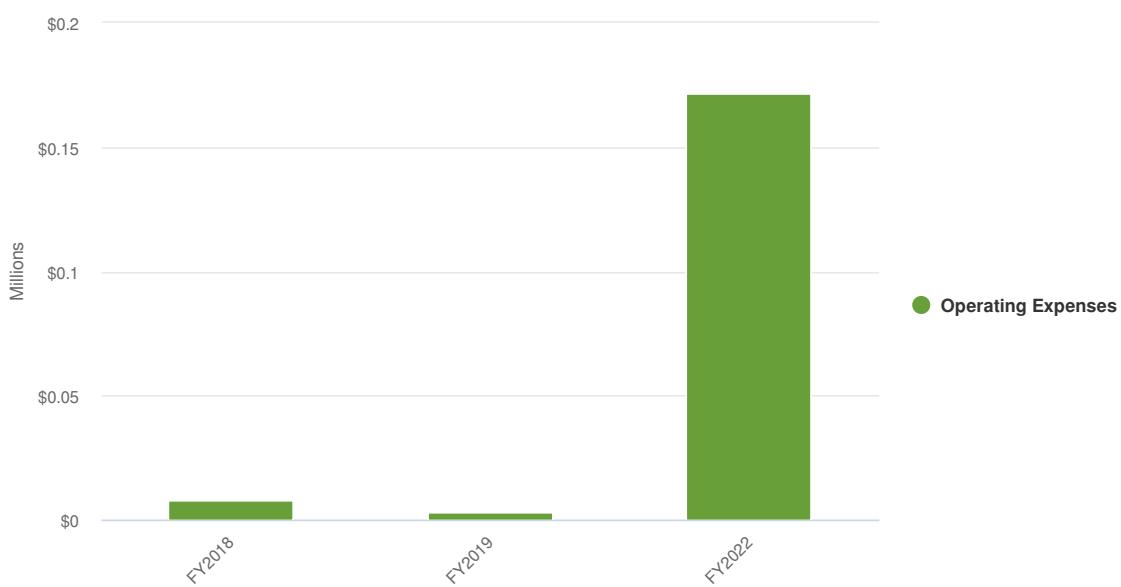
Expenditures by Expense Type

There are no personnel expenses in the OES budget and therefore all expenses are operating.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Budgeted	FY2021 undefined vs. FY2022 Budgeted (% Change)	Notes
Expense Objects				



Name	Account ID	FY2022 Budgeted	FY2021 undefined vs. FY2022 Budgeted (% Change)	Notes
Operating Expenses				
GRANT SPECIFIC COSTS (OES)	100-2040-7036-0000	\$171,900.00		N/A
Total Operating Expenses:		\$171,900.00		N/A
Total Expense Objects:		\$171,900.00		N/A

FY2020-2021 Accomplishment #1

Planned and coordinated responses to the Apple and El Dorado Fires

In August and September of 2020, the mountain areas north of Beaumont ignited in the Apple and El Dorado fires. Beaumont Office of Emergency Services coordinated with Riverside County CalFire on a multiagency response to the burn areas. Despite the fires being located outside of the Beaumont city limits, the OES team provided incident information, road closures and evacuation information to all residents in the pass area.

FY2020-2021 Accomplishment #2

Planned and coordinated responses to the threat of floods posed by the Apple and El Dorado burn scars.

Following the devastating Apple and El Dorado Wildfires, significant burn scars (burned land surfaces caused by a wildfire) were left in the mountains north of Beaumont and the pass area. The regions downhill from a burn scar are particularly at risk from debris flows and flooding. The City, in conjunction with the Riverside County Emergency Management Department (EMD) and CalFire, began preparing a robust plan to respond to the potential mud and debris flows/flooding.

The response included:

- Community Meetings
- Social media and print media information
- Door hangers
- Coordinated calls with partner agencies

In addition to partner agency workgroups, a team of City departments was established to respond to potential flooding within Beaumont.

FY2020-2021 Accomplishment #3

*Established a multi-agency workgroup to coordinate, plan and mitigate flood-related events.
Established an Incident Command Post at Fellowship Church.*

In preparation for the first major rain event following the Apple and El Dorado fires, an Incident Command Post was established at Fellowship Church in January of 2021.

FY2021-2022 Goal #1

Plan, refine and establish a more robust Emergency Operations Center that can accommodate a large multi-agency workgroup and response.

FY2021-2022 Goal #2



FY2021-2022 Goal #3



Public Works Department

Jeff Hart

Director of Public Works ~ City Engineer

The mission of the Public Works Department is to support and enhance a high quality of life for the City of Beaumont's residents, businesses and visitors by providing well planned, environmentally sensitive, cost effective infrastructure and services to promote public health, personal safety, transportation, economic growth and civic vitality. The Department is committed to the planning and implementation of policies, goals, and objectives as established by the City Council and the City Manager. It is our inherent duty to preserve and protect the City's investments in its infrastructure so that we may realize the maximum possible benefit of its intended purpose. Our mission is accomplished through the prudent use of resources, technology, innovation, teamwork and coordination with other service providers in the City.

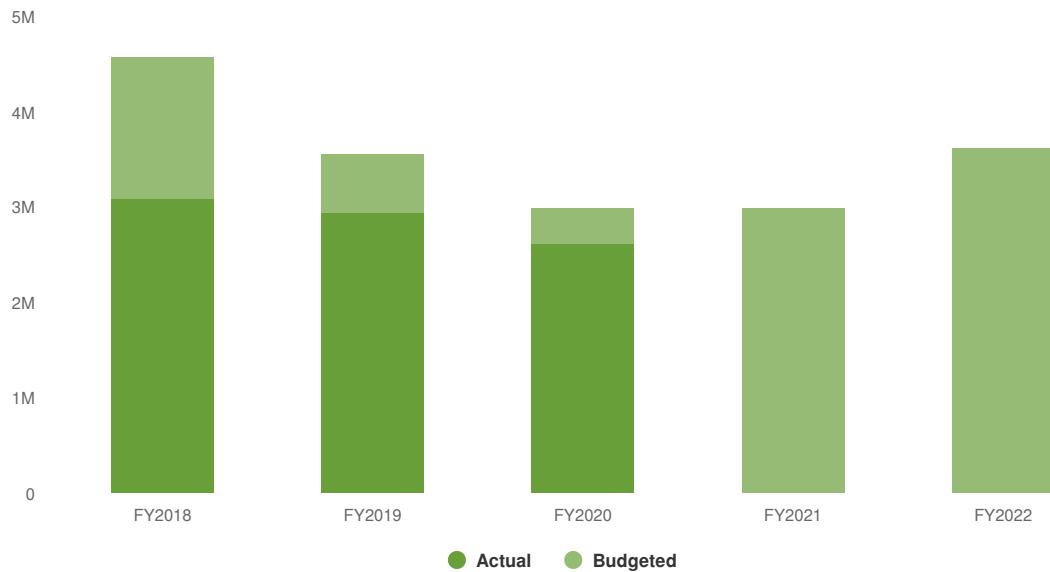
Expenditures Summary

The Public Works Department is comprised of two departments within the city, the Public Works Department and the Street Maintenance Department. The combination of these two departments saw an increase in budget for expenditures by 21% over last year. This is in part due to re-classing the Public Works Manager position to Assistant Public Works Director and adding an additional three street maintenance worker positions. Operating expenses were also increased in certain areas, such as contractual services, on-call inspections, permits, fees and licenses and street light maintenance for the Solera community. Along with capital costs for new survey equipment and vehicles, there were also newly created Internal Service funds (ISF) for Information Technology Infrastructure and vehicles that added to the increase in these budgets overall.

\$3,620,906 \$635,145
(21.27% vs. prior year)



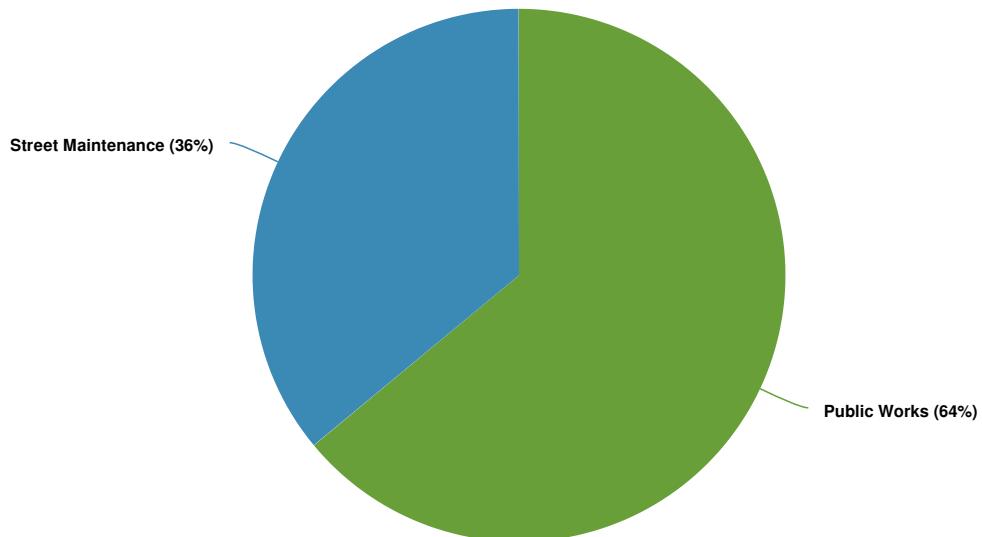
Public Works Department (PW) Proposed and Historical Budget vs. Actual



Expenditures by Function

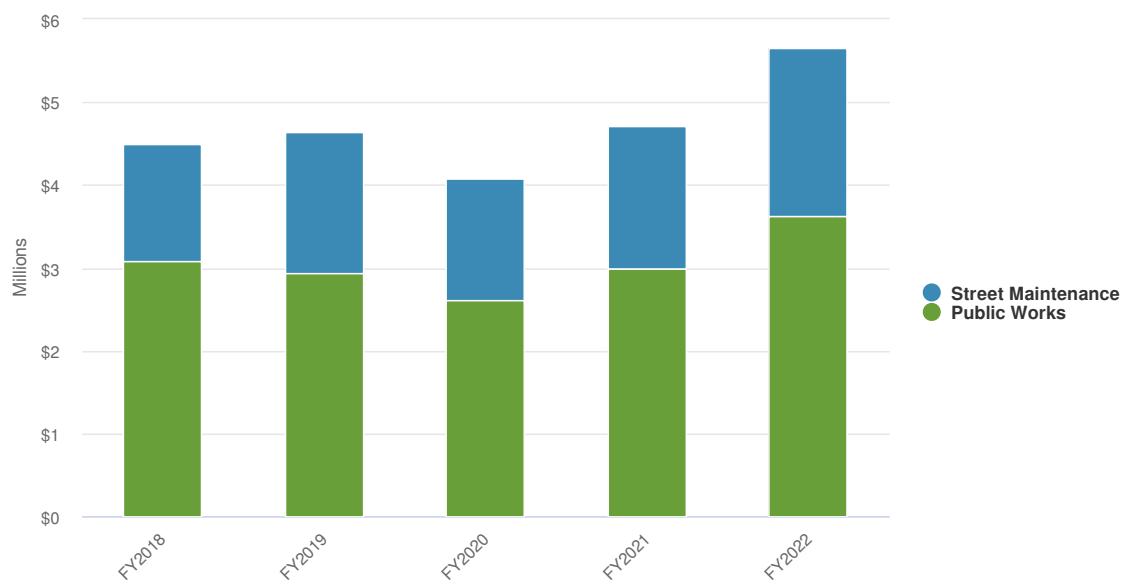
The Street Maintenance budget makes up more than half of the overall Public Works budget due to the large operating expenses needed for utility expenses and keeping the roads maintained throughout the city.

Budgeted Expenditures by Function



The Public Works budget has increased from the prior fiscal year mainly due to an increase in on-call inspection costs and contractual services for a Traffic Engineer when needed. The Street Maintenance budget has increased mostly due to the addition of 2 new positions as well as increases in the permits, fees, and license line items, as well as a new line item for street light maintenance in the Solera Community.

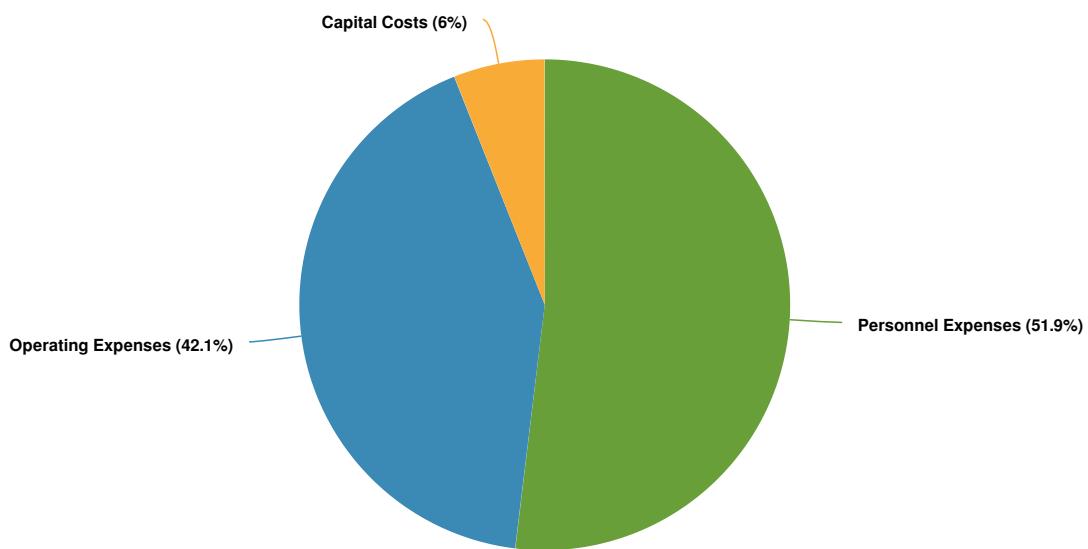
Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Personnel expenses make up 51.9% of the total Public Works budget, which is slightly higher than the previous year, mainly due to the addition of two new street maintenance positions. Operating expenses comprise 42.1% of the total budget mainly due to plan check fees, contractual services for a Traffic Engineer, utilities, maintenance, and equipment. Capital costs account for 6% of the overall budget due to the purchase of vehicles and contributions to the newly created Internal Service Funds for Information Technology infrastructure and vehicles.

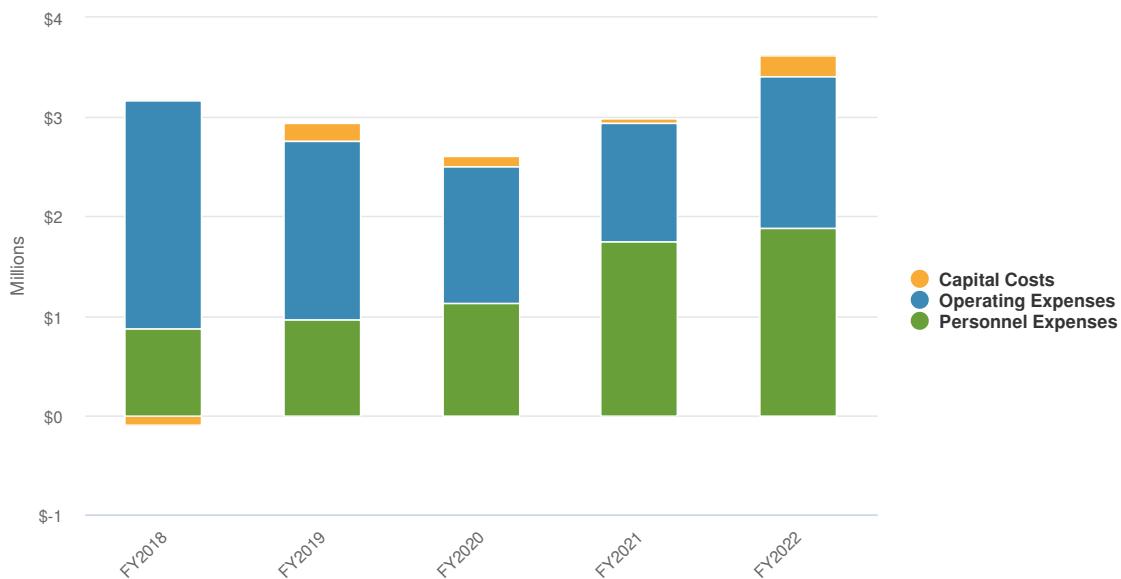
Budgeted Expenditures by Expense Type



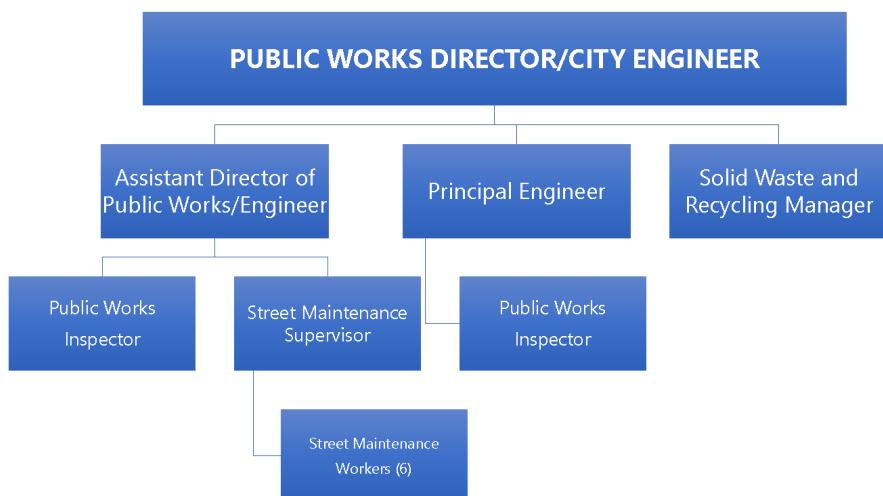
Capital costs have increased mainly due to newly created Internal Service Funds for Information Technology infrastructure and vehicles, of which these two departments contribute a portion. New vehicles also need to be purchased to support the new street maintenance positions.



Budgeted and Historical Expenditures by Expense Type



Organizational Chart



Public Works

Jeff Hart
Director of Public Works ~ City Engineer

The mission of the Public Works Division is to support and enhance a high quality of life for the City of Beaumont's residents, businesses and visitors by providing well planned, environmentally sensitive, cost effective infrastructure and services to promote public health, personal safety, transportation, economic growth and civic vitality. The Department is committed to the planning and implementation of policies, goals, and objectives as established by the City Council and the City Manager. It is our inherent duty to preserve and protect the City's investments in its infrastructure so that we may realize the maximum possible benefit of its intended purpose. Our mission is accomplished through the prudent use of resources, technology, innovation, teamwork and coordination with other service providers in the City.

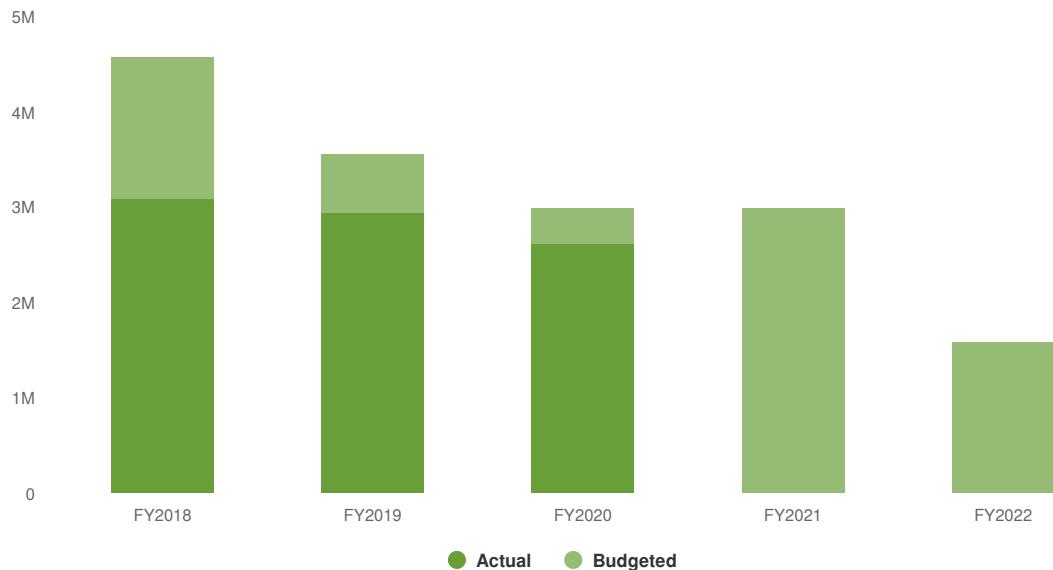
Expenditures Summary

The Public Works department budget is increased by 25.62% from the prior year. The Public Works Manager position was re-classed to Assistant Director of Public Works/Engineer during FY2021. This, coupled with a restructuring of the allocation of personnel hours spent working for the Wastewater Department, has increased personnel expenses by roughly \$120,000. The year over year personnel costs are only slightly increased for FY2022 due to an offset of one-time premium pay for employees working as essential workers for the community due to the Covid-19 public health emergency during FY2021. Operating expenses have primarily increased for FY2022 due to an increase in both on-call inspection costs and contractual services for a traffic engineer. FY2022 total capital costs include contributions to a new Internal Service Fund (ISF) created for Information Technology Infrastructure and an ISF for vehicles. As well, the Public Works Department is purchasing new survey equipment.

\$1,583,879 **-\$1,401,882**
(-46.95% vs. prior year)



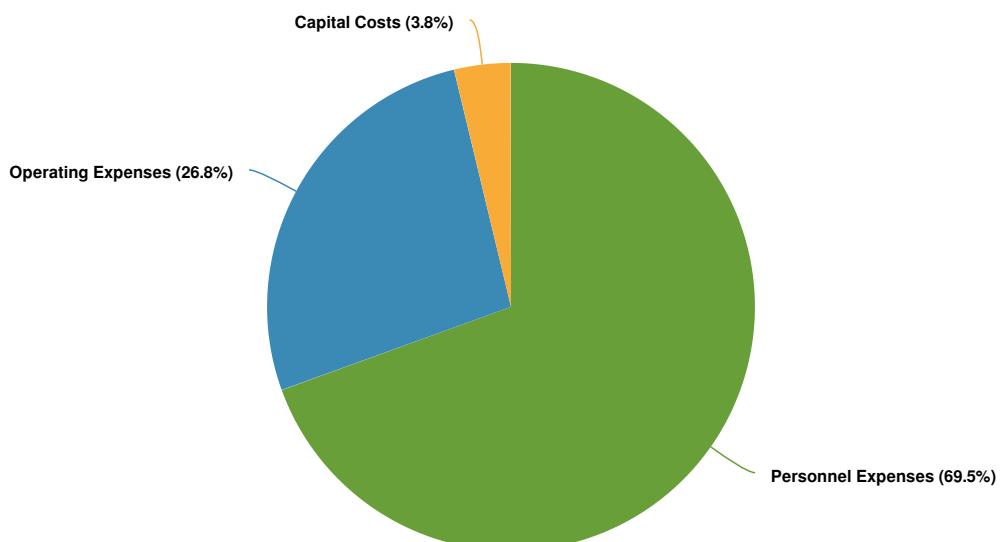
PW - Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

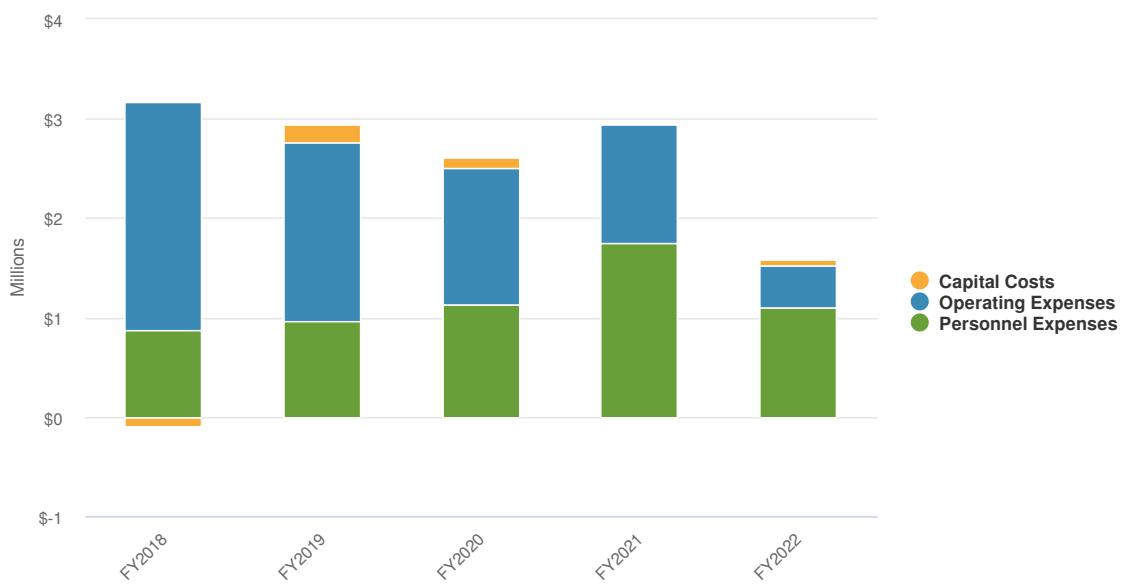
Personnel expenses make up 69.5% of total expenses, which is only slightly up from last year. Operating expenses have increased about \$200k from last year mostly due to an increase in plan check fees and contractual services for traffic engineer services when needed. Capital costs are new for this budget in FY2022 due to purchasing new survey equipment and the newly created Internal Service Funds for Information Technology infrastructure and vehicles.

Budgeted Expenditures by Expense Type



Internal Service Funds were newly created and, therefore, capital costs were added to the FY2022 budget due to the creation of Internal Service funds (ISF) for city-wide Information Technology infrastructure and another for vehicles, of which part of the costs for both are shared with the Public Works budget. In addition, this department also has a capital cost to purchase new survey equipment in the amount of \$45,000.

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
Public Works Department					
SALARIES	100-3100-6010-0000	\$641,750.00	\$734,248.00	14.4%	
OVERTIME	100-3100-6012-0000	\$4,647.00	\$3,284.00	-29.3%	
ACCRUED TIME CASH OUT	100-3100-6016-0000	\$28,893.00	\$30,453.00	5.4%	
PREMIUM PAY	100-3100-6017-0000	\$70,000.00		-100%	
OTHER COMPENSATION	100-3100-6018-0000	\$3,600.00	\$3,000.00	-16.7%	
HEALTH INSURANCE	100-3100-6020-0000	\$128,437.00	\$129,239.00	0.6%	
WORKERS COMP	100-3100-6022-0000	\$27,529.00	\$30,275.00	10%	
DISABILITY	100-3100-6023-0000	\$3,419.00	\$3,419.00	0%	
P.E.R.S./P.E.P.R.A.	100-3100-6024-0000	\$128,620.00	\$148,103.00	15.1%	

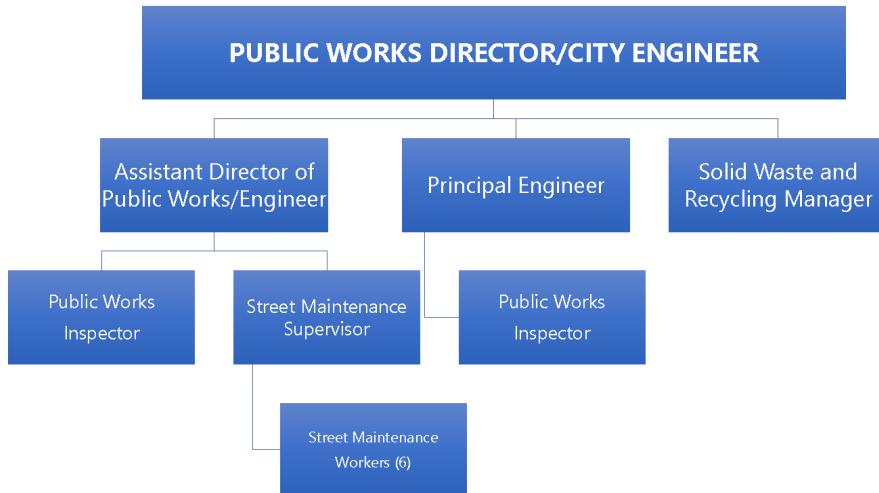


Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
LIFE INSURANCE	100-3100-6028-0000	\$546.00	\$546.00	0%	
CAR ALLOWANCE	100-3100-6030-0000	\$2,100.00	\$3,150.00	50%	
MEDICARE	100-3100-6034-0000	\$7,673.00	\$8,382.00	9.2%	
UNIFORMS	100-3100-6036-0000	\$0.00	\$1,800.00	N/A	
HEALTH/FITNESS	100-3100-7027-0000	\$2,500.00	\$4,350.00	74%	
Total Public Works Department:		\$1,049,714.00	\$1,100,249.00	3%	
Total Personnel Expenses:		\$1,049,714.00	\$1,100,249.00	4.8%	
Operating Expenses					
Public Works Department					
ADVERTISING	100-3100-7020-0000	\$1,200.00		-100%	
OFFICE SUPPLIES	100-3100-7025-0000	\$870.00	\$420.00	-51.7%	
DUES & SUBSCRIPTIONS	100-3100-7030-0000		\$150.00	N/A	
VEHICLE MAINTENANCE	100-3100-7037-0000	\$1,200.00	\$1,260.00	5%	
FUEL	100-3100-7050-0000	\$6,180.00	\$6,180.00	0%	
PLAN CHECK FEES	100-3100-7063-0000	\$135,000.00	\$150,000.00	11.1%	
STORM WATER INSPECTIONS	100-3100-7064-0000	\$61,700.00	\$30,000.00	-51.4%	
UNIFORMS	100-3100-7065-0000	\$1,950.00	\$1,500.00	-23.1%	
TRAVEL, EDUCATION, TRAINING	100-3100-7066-0000	\$0.00	\$5,750.00	N/A	
INSPECTIONS	100-3100-7067-0000	\$0.00	\$25,000.00	N/A	
CONTRACTUAL SERVICES	100-3100-7068-0000	\$1,000.00	\$200,500.00	19,950%	
SPECIAL DEPT SUPPLIES	100-3100-7070-0000	\$1,990.00	\$3,430.00	72.4%	
Total Public Works Department:		\$211,090.00	\$424,190.00	2,476.5%	
Total Operating Expenses:		\$211,090.00	\$424,190.00	101%	
Capital Costs					
Public Works Department					



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
EQUIPMENT	100-3100-8040-0000		\$45,000.00		N/A
Vehicle ISF	100-3100-8070-0000		\$3,877.00		N/A
Information Technology - ISF	100-3100-8072-0000		\$10,563.00		N/A
Total Public Works Department:			\$59,440.00		N/A
Total Capital Costs:		\$0.00	\$59,440.00		N/A
Total Expense Objects:		\$1,260,804.00	\$1,583,879.00	25.6%	

Organizational Chart



FY2020-2021 Accomplishment #1

Fiscal Year 19/20 Street Rehabilitation Project and FY20/21 Mid-Year Street Maintenance Project. To date, 79 lane miles of roads have been rehabilitated with over 50 lane miles planned in the next 2 years.



FY2020-2021 Accomplishment #2

Potrero Interchange Phase 1. The SR-60/Potrero Boulevard Interchange Project is on State Route 60 (SR-60) in the City of Beaumont, California (between Jack Rabbit Trail and the Interstate 10/SR-60 Junction) and includes a new 6-lane Potrero Boulevard overcrossing (3-lanes in each direction) with a temporary connection to Western Knolls Avenue. The City also constructed interim project Phase 1A which includes a deceleration lane and acceleration lane along westbound SR-60 at the Western Knolls Avenue access point (west).

Phase 2 includes westbound and eastbound diagonal and loop entry ramps (2 lanes plus HOV lane); extended ramp acceleration/deceleration lanes; realignment of Western Knolls Avenue; and removal of Western Knolls Avenue connections to SR-60.

FY2020-2021 Accomplishment #3

FY2021-2022 Goal #1

Pennsylvania Widening. The Pennsylvania Avenue Widening Project will widen and add two additional lanes to Pennsylvania Avenue between 1st Street and 6th Street, a distance of approximately 2,800 feet. The widening and associated improvements will be predominantly within existing right-of-way except for areas requiring easements for stormwater infrastructure improvements and temporary construction easements (TCEs) needed for property frontage improvements and minor utility relocations. This project is currently processing environmental clearance and is planned to be bid in December 2021. The anticipated construction duration is between six and nine months.

FY2021-2022 Goal #2

West Side Fire Station. This project will provide a brand new 10,000 square foot fire station on the west end of town, located at the intersection of Potrero Boulevard and Western Knolls Avenue. The design for this project is complete and is currently processing environmental clearance, and is planned to be bid by the end of 2021.

FY2021-2022 Goal #3

Highland Springs Interchange. This project is a joint project between the Riverside County Transportation Commission, the City of Banning, and the City of Beaumont. The Project is located adjacent to and within the jurisdictional boundaries of both the City of Banning and the City of Beaumont. This project has recently completed the required Project Study Report and is now commencing the Project Approval/Environmental Document phase. It is anticipated that the project will be bid for construction in 2025-2026. Construction is anticipated to take 18-24 months.



Street Maintenance

Jeff Hart
Director of Public Works ~ City Engineer

The Street Maintenance Department is responsible for the maintenance and operation of public facilities and infrastructure within the City right-of-way. Street crews handle various types of maintenance including streets, storm drain, curbs and gutter, sidewalks, and street lights to name a few. The Public Works Department and Street Maintenance Department work closely together to enhance quality of life and proficiently maintain City infrastructure.

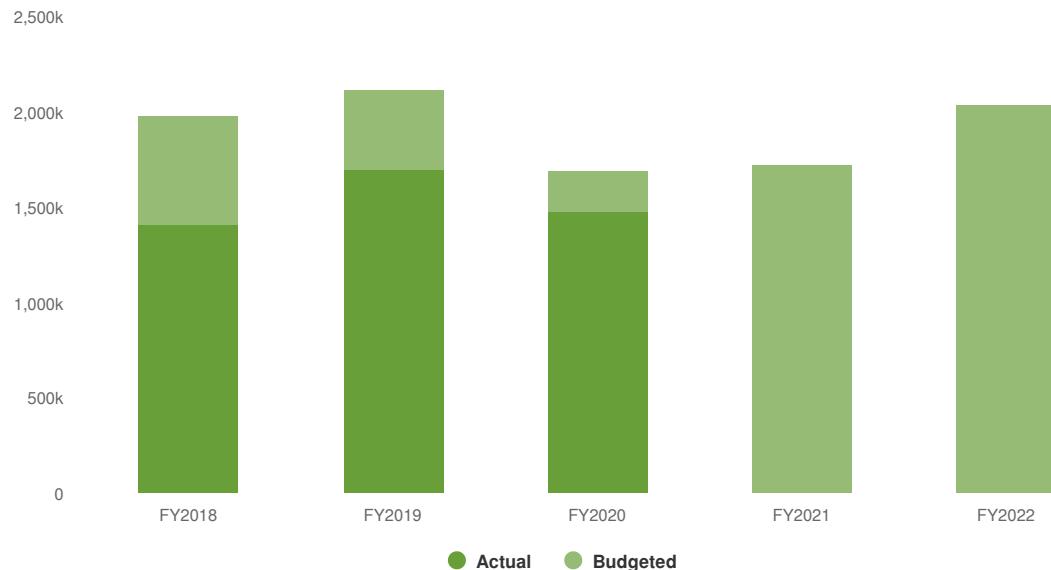
Expenditures Summary

The Street Maintenance department has an increased budget of 18% versus the prior year. The department re-instated a street maintenance worker position during FY2021 after previously freezing the position due to the Covid-19 uncertainty. For FY2022, this department also added two new street maintenance worker positions, which has increased the personnel budget by close to \$87,000. The year over year personnel costs are only slightly increased for FY2022 due to an offset of one-time premium pay for employees working as essential workers for the community due to the Covid-19 public health emergency during FY2021. Operating expenses have primarily increased for FY2022 due to an increase in the permits, fees and license line item as well as adding a new line item in the budget for street light maintenance in the Solera community. FY2022 total capital costs include contributions to a new Internal Service Fund (ISF) created for Information Technology Infrastructure and an ISF for vehicles. As well, two new trucks are being purchased for the new street maintenance employees and continued payments on the patch truck will be made.

\$2,037,027 \$312,070

(18.09% vs. prior year)

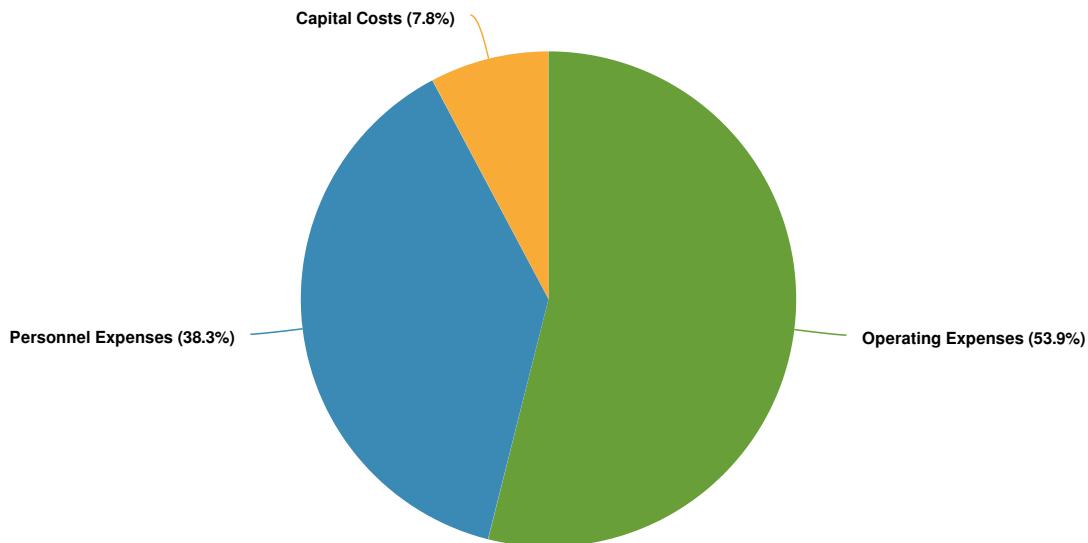
PW - Street Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

It is unusual for the operating expenses within a budget to comprise more than 50% of its total budget. The Street Maintenance budget is one of those anomalies. This budget holds all of the city's utility costs as well as all of the costs needed to keep our streets in good repair throughout the city. Personnel expenses comprise 38.3% and include two new street maintenance workers and capital costs are 7.8%.

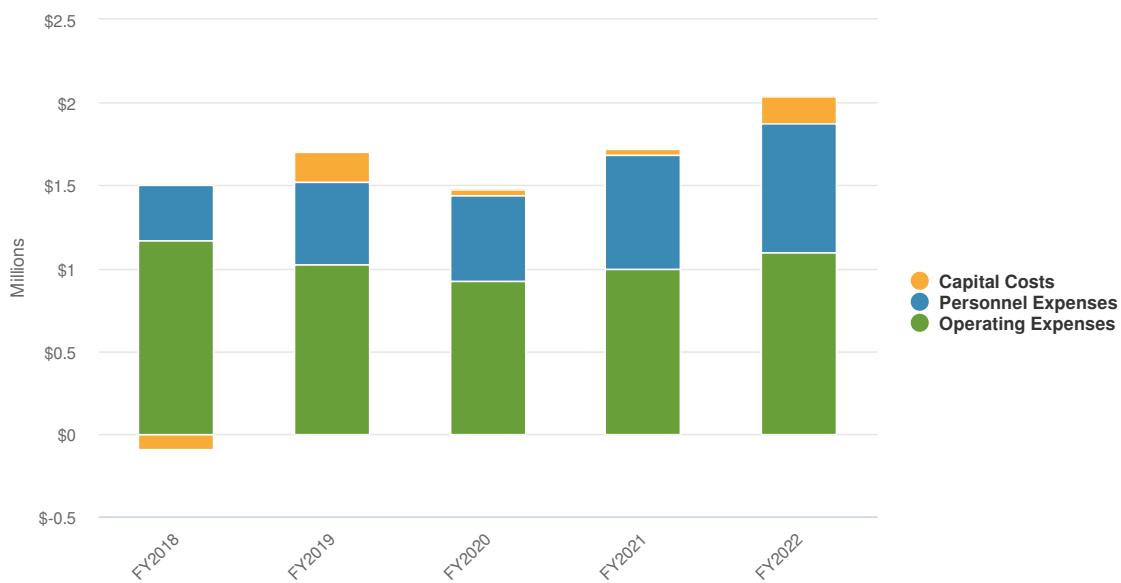
Budgeted Expenditures by Expense Type



Capital costs were increased in the FY2022 budget due to the creation of Internal Service funds (ISF) for city-wide Information Technology infrastructure and another ISF for vehicles, of which part of the costs for both are shared with the Street Maintenance budget. In addition, this department also has a capital cost to purchase trucks for the two new street maintenance positions as well as multi-year on-going payments for the patch truck.



Budgeted and Historical Expenditures by Expense Type



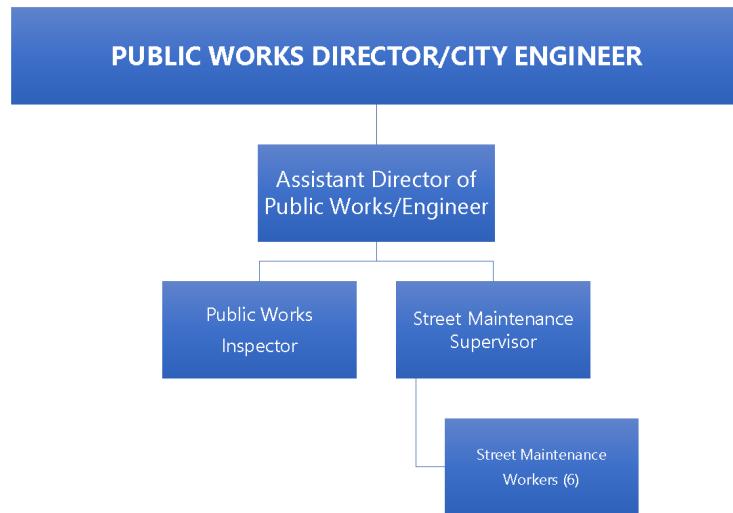
Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
SALARIES	100-3250-6010-0000	\$384,103.33	\$479,124.00	24.7%	
OVERTIME	100-3250-6012-0000	\$15,618.67	\$20,131.00	28.9%	
ACCRUED TIME CASH OUT	100-3250-6016-0000	\$20,194.00	\$31,929.00	58.1%	
PREMIUM PAY	100-3250-6017-0000	\$60,000.00		-100%	
HEALTH INSURANCE	100-3250-6020-0000	\$105,584.50	\$127,872.00	21.1%	
WORKERS COMP	100-3250-6022-0000	\$19,496.83	\$24,578.00	26.1%	
DISABILITY	100-3250-6023-0000	\$2,936.83	\$3,682.00	25.4%	
P.E.R.S./P.E.P.R.A.	100-3250-6024-0000	\$78,136.08	\$78,306.00	0.2%	
LIFE INSURANCE	100-3250-6028-0000	\$469.00	\$588.00	25.4%	
MEDICARE	100-3250-6034-0000	\$6,145.75	\$7,794.00	26.8%	
HEALTH/FITNESS	100-3250-7027-0000	\$1,200.00	\$6,300.00	425%	
Total Personnel Expenses:		\$693,884.99	\$780,304.00	12.5%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Operating Expenses					
UTILITIES	100-3250-7010-0000	\$641,899.00	\$642,000.00	0%	
STREET LIGHT MAINTENACE - 4 SEASONS	100-3250-7012-0000	\$75,000.00	\$75,000.00	0%	
STREET LIGHT MAINTENANCE - SOLERA	100-3250-7013-0000		\$75,000.00	N/A	
OFFICE SUPPLIES	100-3250-7025-0000	\$157.00	\$300.00	91.1%	
DUES & SUBSCRIPTIONS	100-3250-7030-0000	\$0.00	\$150.00	N/A	
VEHICLE MAINTENANCE	100-3250-7037-0000	\$7,900.00	\$10,900.00	38%	
FUEL	100-3250-7050-0000	\$20,000.00	\$17,400.00	-13%	
PERMITS, FEES AND LICENSES	100-3250-7053-0000	\$21,954.00	\$50,000.00	127.7%	
UNIFORMS	100-3250-7065-0000	\$5,350.00	\$6,228.00	16.4%	
TRAVEL, EDUCATION, TRAINING	100-3250-7066-0000	\$480.00	\$480.00	0%	
CONTRACTUAL SERVICES	100-3250-7068-0000	\$150,000.00	\$150,000.00	0%	
SPECIAL DEPT SUPPLIES	100-3250-7070-0000	\$60,000.00	\$60,025.00	0%	
EQUIPMENT LEASING/RENTAL	100-3250-7075-0000	\$10,000.00	\$10,000.00	0%	
EQUIPMENT SUPPLIES/MAINT	100-3250-7090-0000	\$0.00	\$1,100.00	N/A	
Total Operating Expenses:		\$992,740.00	\$1,098,583.00	10.7%	
Capital Costs					
VEHICLES	100-3250-8060-0000	\$38,332.00	\$128,332.00	234.8%	
Vehicle ISF	100-3250-8070-0000		\$29,808.00	N/A	
Total Capital Costs:		\$38,332.00	\$158,140.00	312.6%	
Total Expense Objects:		\$1,724,956.99	\$2,037,027.00	18.1%	



Organizational Chart



FY2020-2021 Accomplishment #1

(Use this section to include a stated accomplishment hopefully tied to last year's budget book goals.)

FY2020-2021 Accomplishment #2

FY2020-2021 Accomplishment #3

FY2021-2022 Goal #1

Ensure that all Public Works employees have a healthy, safe and secure workplace.

FY2021-2022 Goal #2

Achieve a high level of Customer Service and Satisfaction.

FY2021-2022 Goal #3

Operate, maintain and improve the City's streets to serve the residents' needs. Ensure the safety of the users while meeting the needs of the public in the future.



Transit



Elizabeth Gibbs
Community Services Director

Beaumont Transit serves the city of Beaumont with local and regional public transportation needs. Beaumont Transit offers two commuter options that connect passengers from the Pass Area to the San Bernardino Transit Center, the Redlands Transit Center, Loma Linda VA Hospital, and Redlands Kaiser Permanente Medical Offices. Complementary paratransit services include door to door local transportation service to our ADA certified passengers living in the city of Beaumont and parts of Cherry Valley. Beaumont Transit also offers six local fixed routes for our community that connect passengers to major places of interest. In response to COVID-19, Beaumont Transit has increased cleaning and sanitizing of our public fleet to keep our passengers and drivers safe. Beaumont Transit remains visible in the community by participating in many community events such as the Cherry Festival Parade, Trunk or Treat, Veteran's Parade, Operation Santa, Stuff the Bus, and Holiday Lights Parade. Beaumont Transit supports public transportation's state and federal green initiative by continuing to buy low or no emissions vehicles. In FY 21, an electric vehicle charging station was installed at Beaumont's Civic Center campus. Additionally, in FY 21, three CNG buses were added to our fleet, which brings our total number of public transit buses to 20 vehicles; of which, 13 of them are CNG. In FY 22, two electric shuttles will be added to the fleet to be used on our local paratransit service.

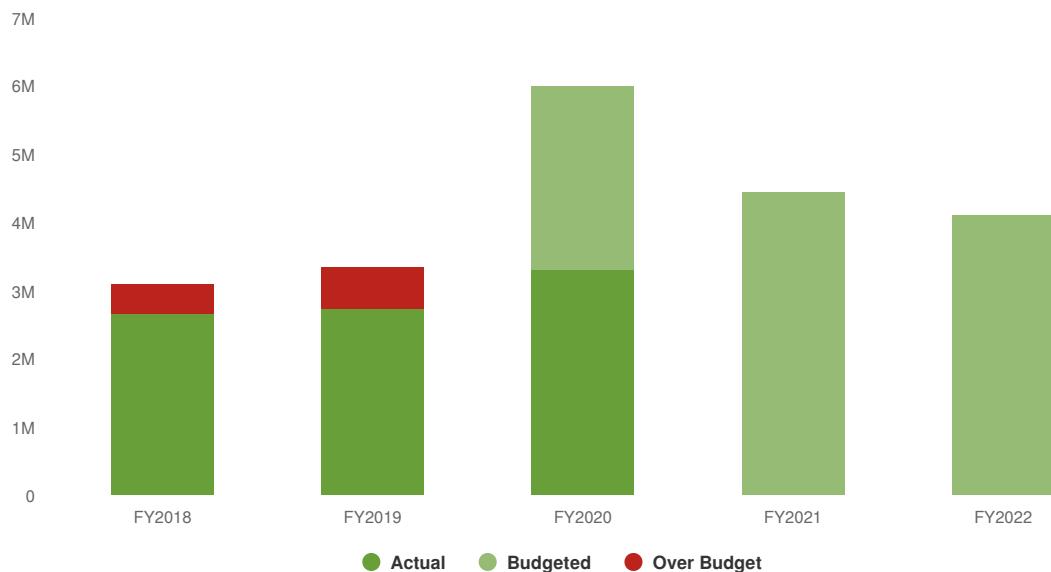
Expenditures Summary

The Transit budget has a decrease in expenditures by <7.47%> from the prior year, which is mainly due to a relatively flat budget from FY2021 to FY2022 with the exception of one-time premium pay for essential workers during the Covid-19 public health emergency in FY2021.

\$4,119,849 **-\$332,725**
(-7.47% vs. prior year)



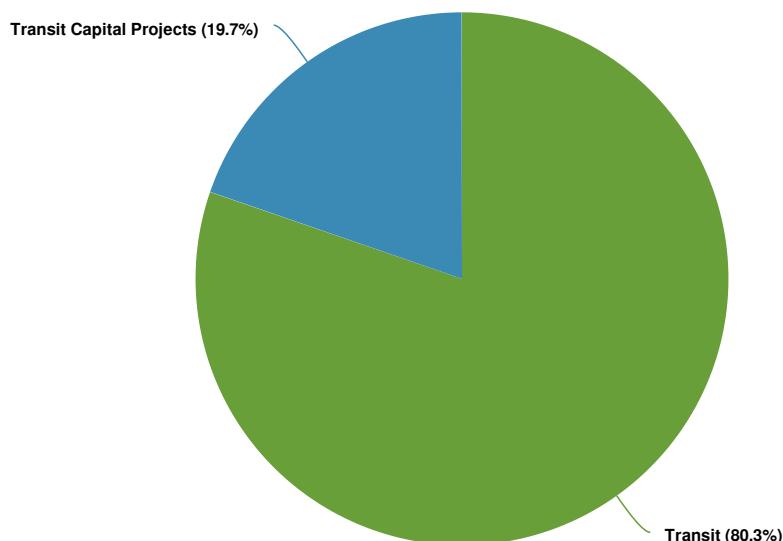
Transit Proposed and Historical Budget vs. Actual



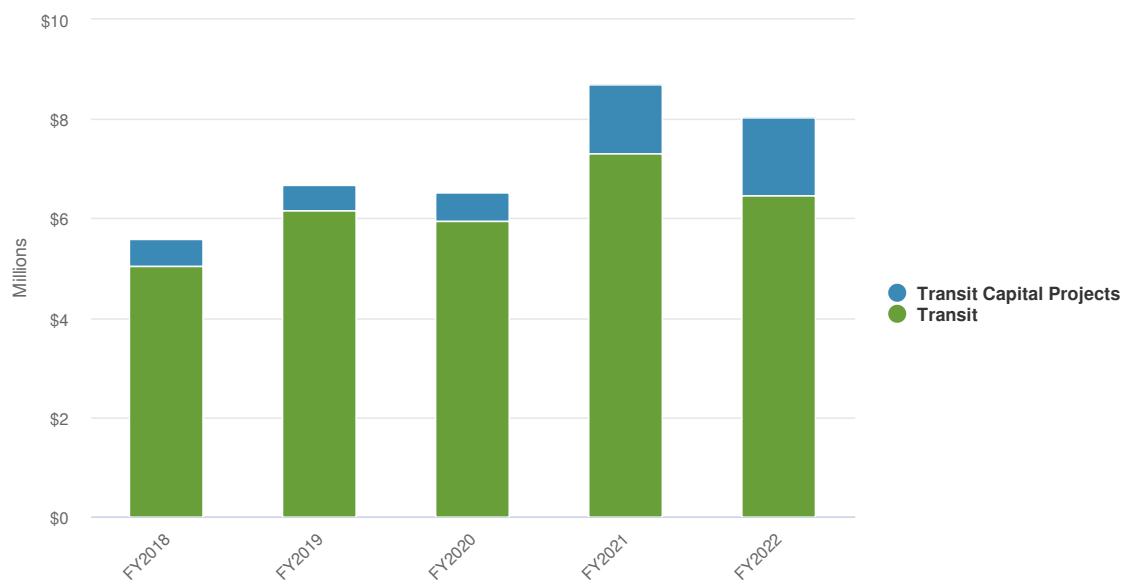
Expenditures by Fund

The Transit Operating fund makes up the majority of the overall transit budget at 61.6% and includes personnel, operating and some capital costs related to operations in the form of Internal Service Funds. The Transit Capital Projects fund is responsible for costs associated with paratransit scheduling software, equipment for buses and bus purchases.

2022 Expenditures by Fund



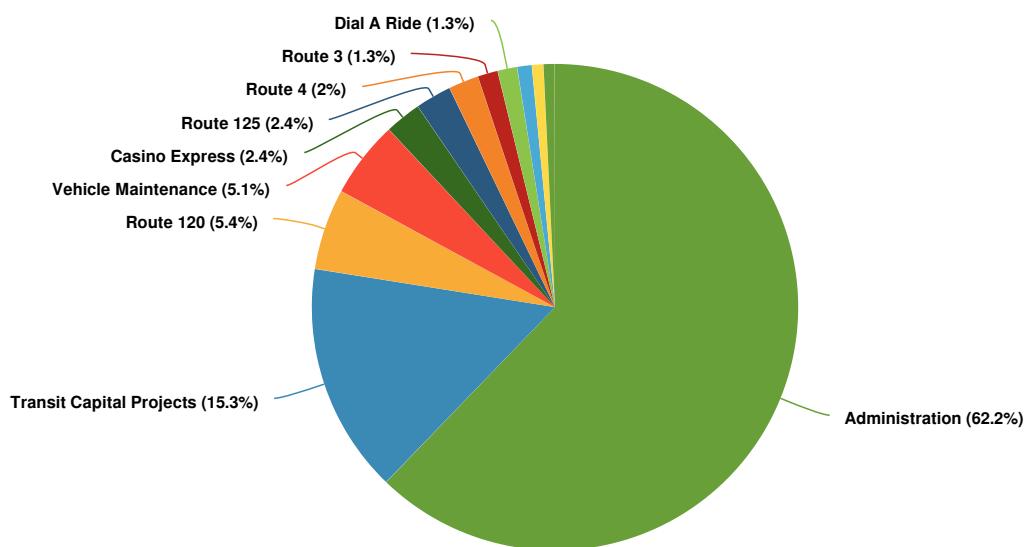
Budgeted and Historical 2022 Expenditures by Fund



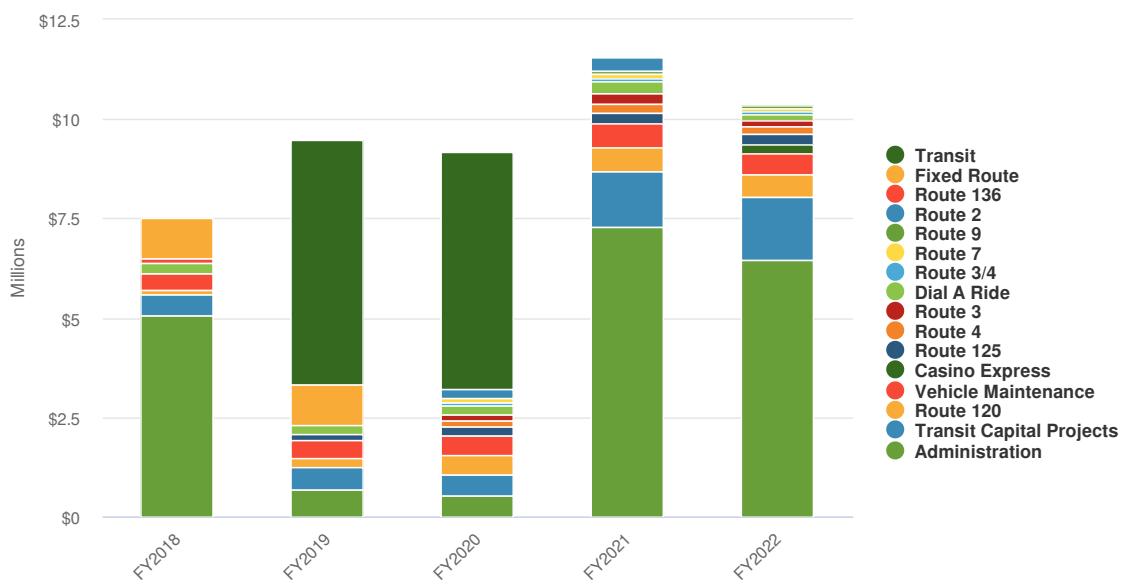
Expenditures by Function

Transit Capital Projects represents 38.4% of the total Transit budget this fiscal year due to the budgeted line items to purchase two new buses with mobile lifts and video cameras for the City of Beaumont. Route 120 makes up 13.6% because they have four bus drivers where the other routes have two bus drivers. Vehicle maintenance for all of the buses makes up the next biggest chunk at 12.9%. Routes 120 and Casino Express have similar budgets at 6% and the rest of the routes are 5% or less of the total budget.

Budgeted Expenditures by Function



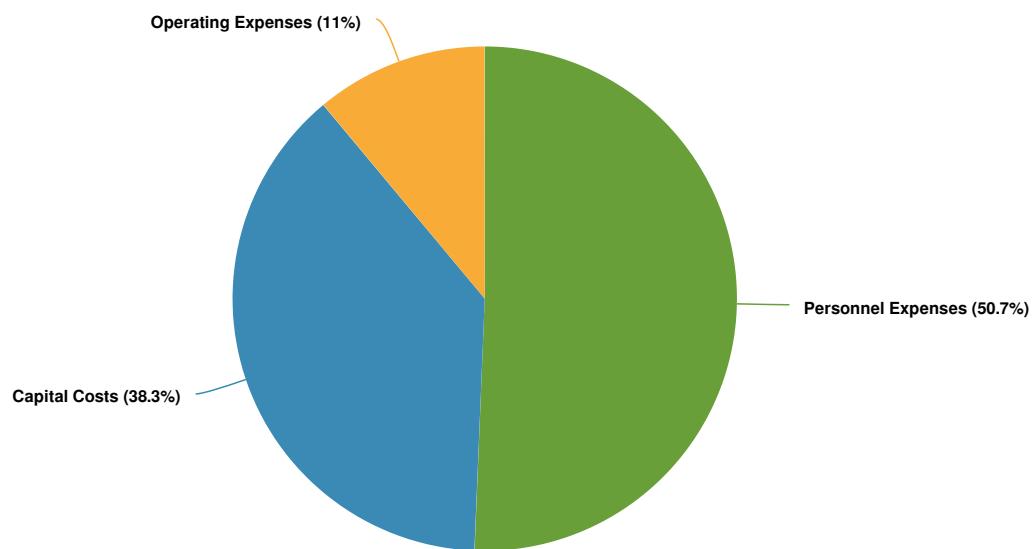
Budgeted and Historical Expenditures by Function



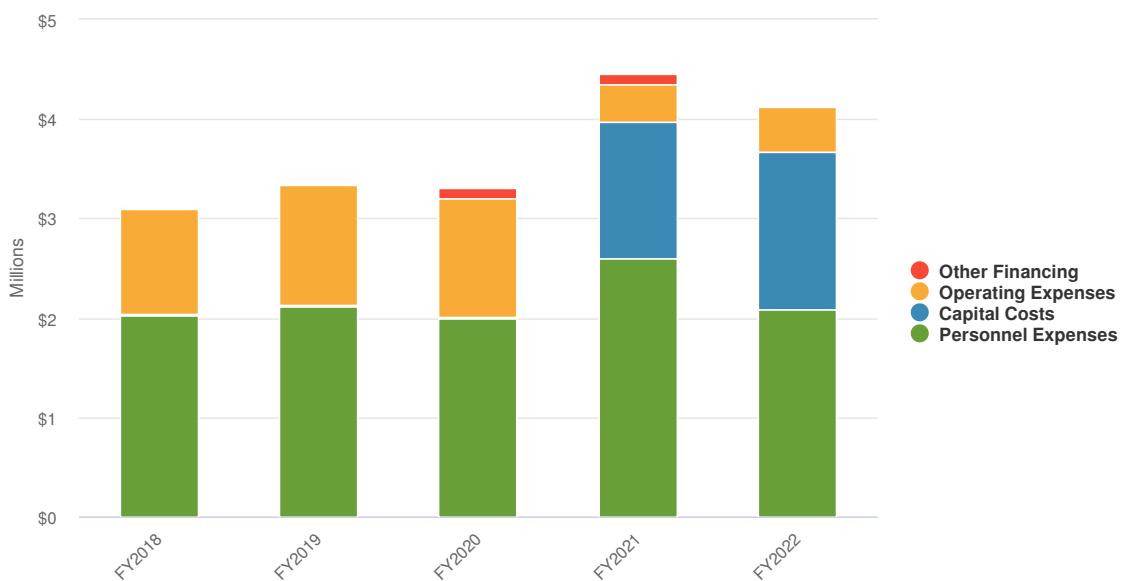
Expenditures by Expense Type

Personnel makes up the largest component of the Transit budget at 50.7%. Two bus driver positions were unfrozen between F2021 and FY2022. Capital costs are the next largest portion of the budget at 38.3% due to the cost of purchasing two new buses. Operating expenses make up 11% of the budget, mostly covering bus maintenance, bus washes, bus detailing for Covid-19 precautions, fuel and software.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses		\$2,594,341.00	\$2,086,985.00	-19.6%	
Transit		\$2,594,341.00	\$2,086,985.00	-10.1%	
Operating Expenses		\$377,049.00	\$455,168.00	20.7%	
Transit		\$377,049.00	\$455,168.00	96%	
Capital Costs		\$1,381,184.00	\$1,577,696.00	14.2%	
Transit		\$1,381,184.00	\$1,577,696.00	133%	
Other Financing		\$100,000.00	\$0.00	-100%	
Transit		\$100,000.00	\$0.00	-100%	
Total Expense Objects:		\$4,452,574.00	\$4,119,849.00	-7.5%	

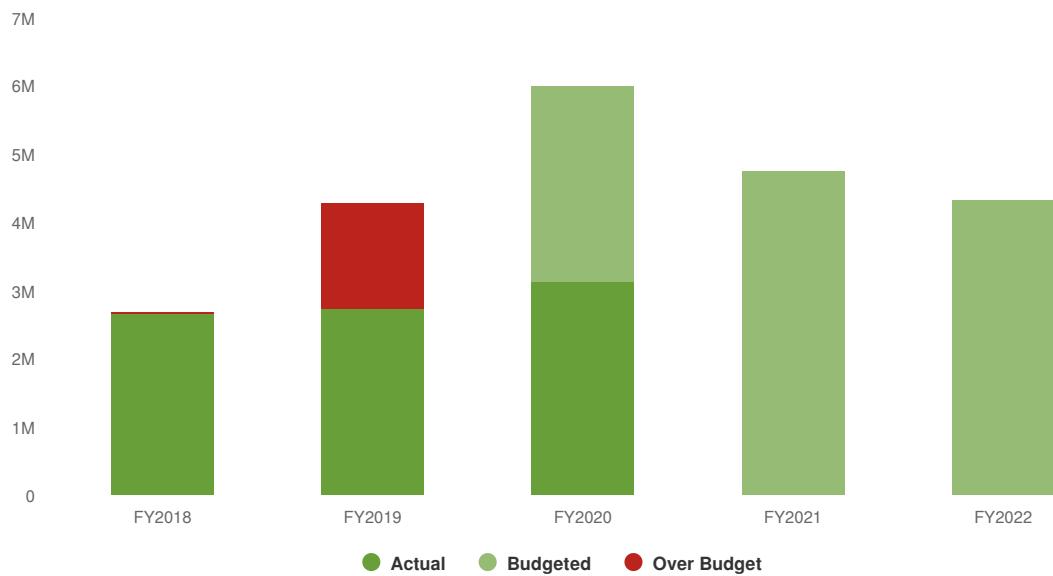
Revenues Summary

A portion of the revenue decrease for Transit in FY2022 is because RCTC reduced the allocation to the Transit budget due to the unearned revenue balance in FY2020 audited financial statements of \$342,111. This money is available for current expenditures and therefore the allocation by RCTC is reduced. In FY2021, Transit also received grant money from the State and Local Fiscal Recovery Funds (SLFR) in the amount of \$295,295, which was used for premium pay for essential workers (bus drivers) due to the Covid-19 public health emergency. However, there is an increase in the Transit Capital Projects Fund of \$262,106 in FY2022 toward the purchase of two new buses that offsets the overall revenue decrease. This amount varies year by year depending on capital needs for the transit system and the funding available. The remainder of the overall decrease in revenue from the prior year of <\$430,889> is mostly due to the LCTOP grant decrease of <\$52,881>.



\$4,329,964 **-\$430,899**
(-9.05% vs. prior year)

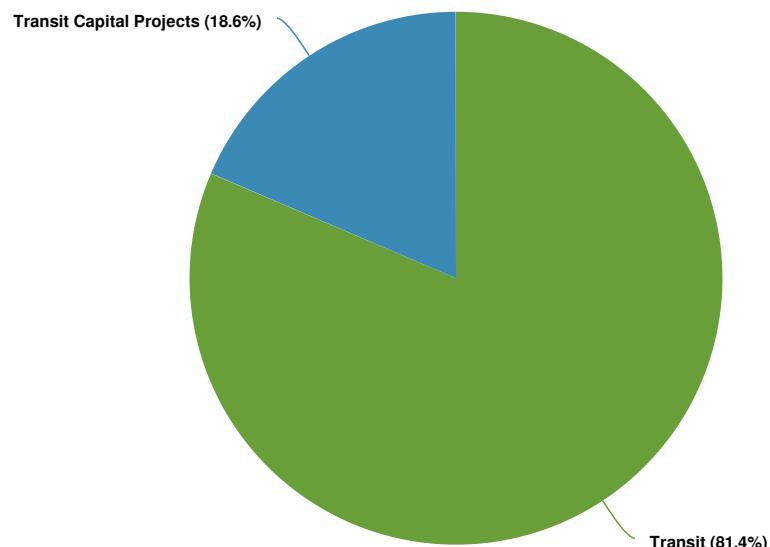
Transit Proposed and Historical Budget vs. Actual



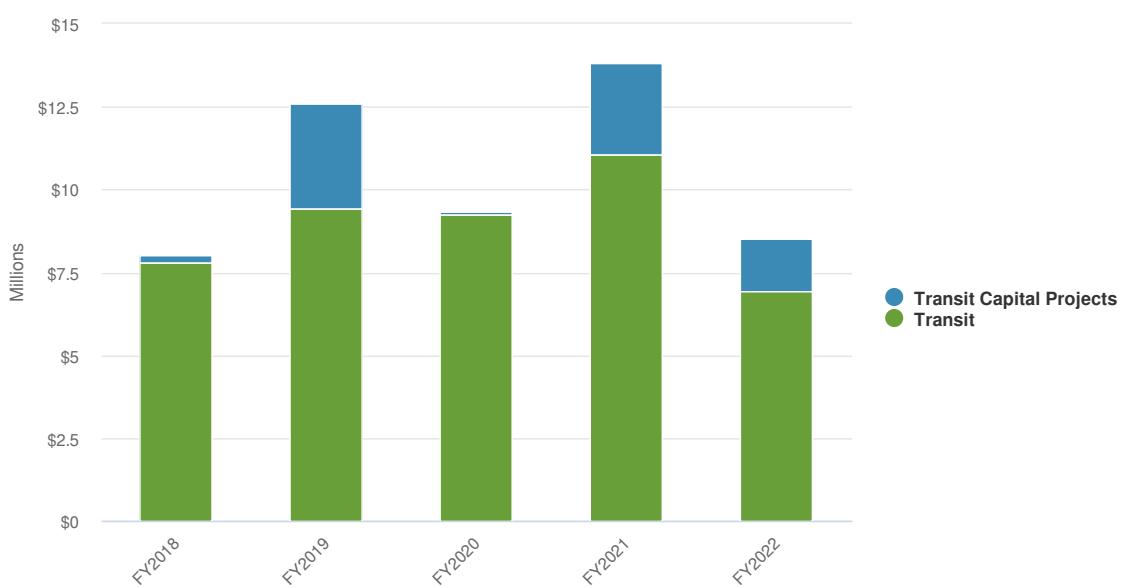
Revenue by Fund

The Transit operating budget makes up the majority of the overall transit budget revenue at 63.4%. The main revenue sources in the Transit operating budget in FY2022 are funding from RCTC, Measure A operating assistance, LCTOP grant funds, and farebox revenue from bus riders. The Transit Capital budget sources comprise LCTOP revenue, RCTC capital funding and State of Good Repair (SGR) grants.

2022 Revenue by Fund



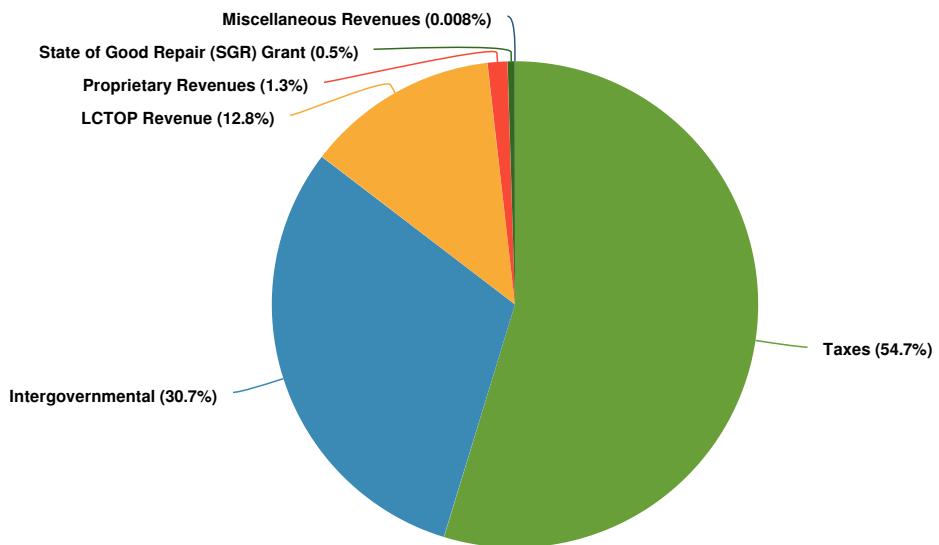
Budgeted and Historical 2022 Revenue by Fund



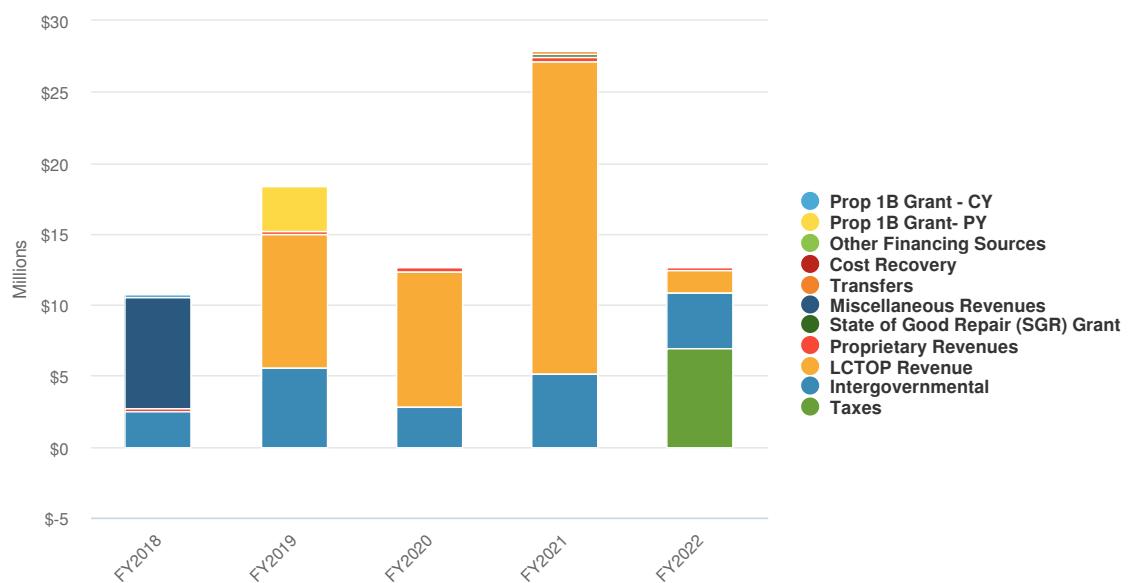
Revenues by Source

The majority of revenue, 90%, for Transit operating and capital costs come from Intergovernmental Sources. Riverside County Transportation Commission (RCTC) contributes funding to the city's transit system in the form of grants and subsidies.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes

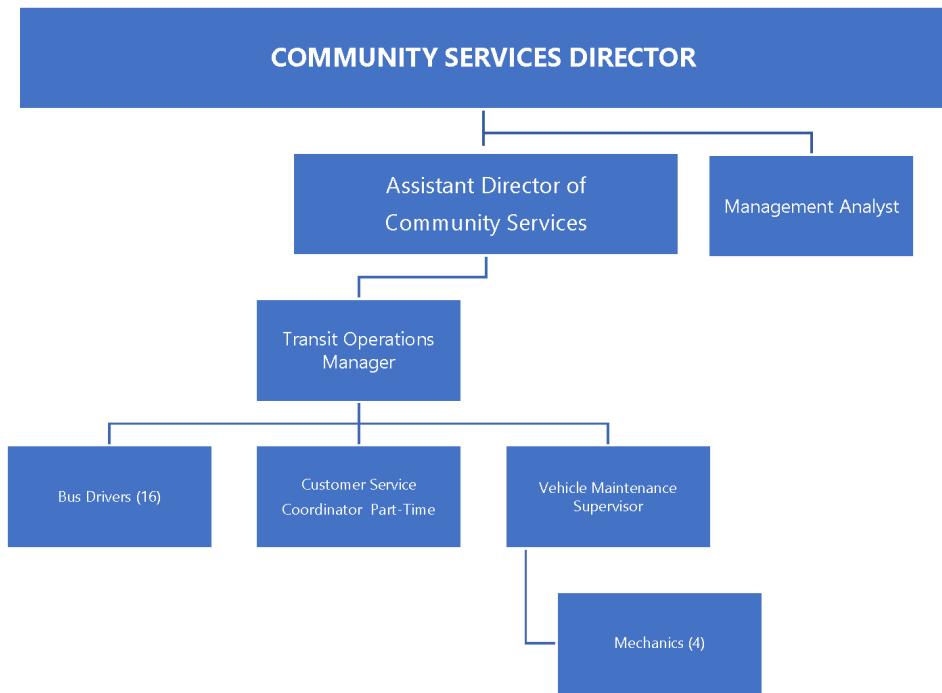


Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (%) Change)	Notes
Revenue Source					
Taxes					
MEASURE A OPERATING ASSISTANCE	750-0000-4057-0000		\$124,000.00		N/A
Total Taxes:			\$124,000.00		N/A
Intergovernmental					
ARTICLE 4 - TRANSIT	750-0000-4670-0000	\$2,776,096.00	\$2,411,849.00	-13.1%	
ARTICLE 4 - CAPITAL	760-0000-4672-0000	\$1,166,463.00	\$1,484,000.00	27.2%	
Total Intergovernmental:		\$3,942,559.00	\$3,895,849.00		-1.2%
State of Good Repair (SGR) Grant					
STATE OF CALIFORNIA - SGR	760-0000-4480-0000	\$214,721.00		-100%	
STATE OF GOOD REPAIR (SGR) GRANT	760-0000-4676-0000		\$60,000.00		N/A
Total State of Good Repair (SGR) Grant:		\$214,721.00	\$60,000.00		-72.1%
LCTOP Revenue					
LCTOP GRANT	750-0000-4476-1016	\$93,346.00	\$40,465.00	-56.7%	
LCTOP Revenue	760-0000-4476-1016	\$0.00	\$40,000.00		N/A
Total LCTOP Revenue:		\$93,346.00	\$80,465.00		-13.8%
Proprietary Revenues					
ROUTE 2 FAREBOX	750-0000-4671-0000	\$26,800.00		-100%	
ROUTE 3 FAREBOX	750-0000-4673-0000	\$28,000.00	\$25,003.00	-10.7%	
ROUTE 4 FAREBOX	750-0000-4674-0000	\$24,285.00	\$25,600.00	5.4%	
ROUTE 3/4 FAREBOX	750-0000-4675-0000	\$9,515.00	\$5,000.00	-47.5%	
CASINO EXPRESS REVENUE	750-0000-4676-0000	\$0.00	\$2,000.00		N/A
ROUTE 7 FAREBOX	750-0000-4677-0000	\$33,000.00	\$33,897.00	2.7%	
ROUTE 9 FAREBOX	750-0000-4678-0000	\$12,000.00	\$13,000.00	8.3%	
ROUTE 120 FAREBOX	750-0000-4680-0000	\$48,342.00	\$33,600.00	-30.5%	
ROUTE 125 FAREBOX	750-0000-4683-0000	\$12,000.00	\$10,550.00	-12.1%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
DAR - FAREBOX	750-0000-4691-0000	\$20,000.00	\$20,000.00	0%	
Total Proprietary Revenues:		\$213,942.00	\$168,650.00	-21.2%	
Miscellaneous Revenues					
INTEREST	750-0000-4650-0000	\$1,000.00	\$1,000.00	0%	
Total Miscellaneous Revenues:		\$1,000.00	\$1,000.00	0%	
Transfers					
TRANSFERS IN	750-0000-9950-0000	\$295,295.00		-100%	
Total Transfers:		\$295,295.00		-100%	
Total Revenue Source:		\$4,760,863.00	\$4,329,964.00	-9.1%	

Organizational Chart



FY2020-2021 Accomplishment #1

Use this section to include a stated accomplishment hopefully tied to last year's budget book goals.

FY2020-2021 Accomplishment #2



FY2021-2022 Accomplishments #3

FY2021-2022 Goal #1

Use this section to include a stated goal of this organizational unit. The relationship of this goal to the overall goals of the entity should be apparent. Goals are considered to be long-term and general in nature.

FY2021-2022 Goal #2

FY2021-2022 Goal #3



Wastewater



Thaxton Van Belle
General Manager of Utilities

The Wastewater Fund mission is to protect public health and the environment for the City by providing high quality wastewater treatment services in an effective, efficient, and responsive manner. Our mission is accomplished through the prudent use of resources, technology, innovation, and teamwork to operate and maintain the wastewater treatment facility, pipelines, lift stations and brine line.

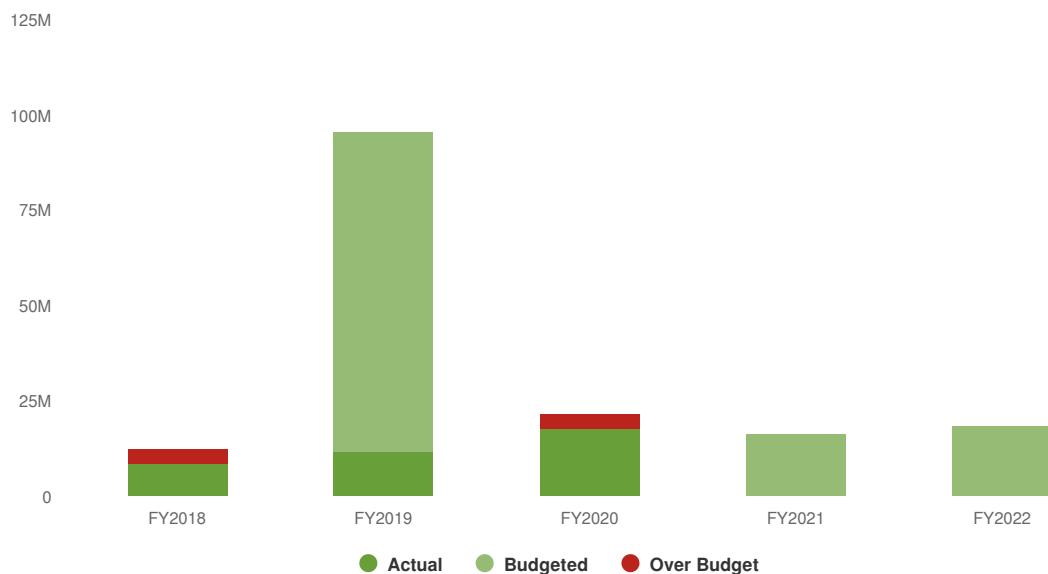
Expenditures Summary

Budgeted expenditures have increased overall by 12.53%, or \$2.08M, from the prior year due to a variety of increased expenses in the Wastewater Operating, Mitigation and Capital funds. The Wastewater Operating fund had an increase of almost 7% due to the new General Manager of Utilities position, increased costs in brine line maintenance, chemicals, training, software, equipment leasing, equipment and vehicles. The Wastewater Mitigation fund increased from the prior year by 70% due to higher debt service payments and transfers to CIP projects. The Wastewater Capital fund increased from the prior year by 11% due to an increase in interest and penalties, debt service and CIP projects.

\$18,655,071 \$2,077,679

(12.53% vs. prior year)

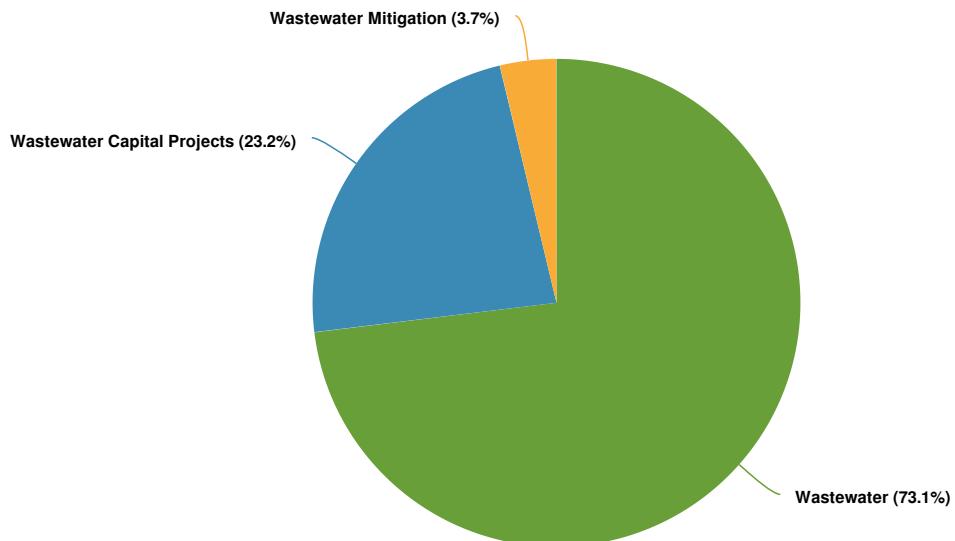
Wastewater Proposed and Historical Budget vs. Actual



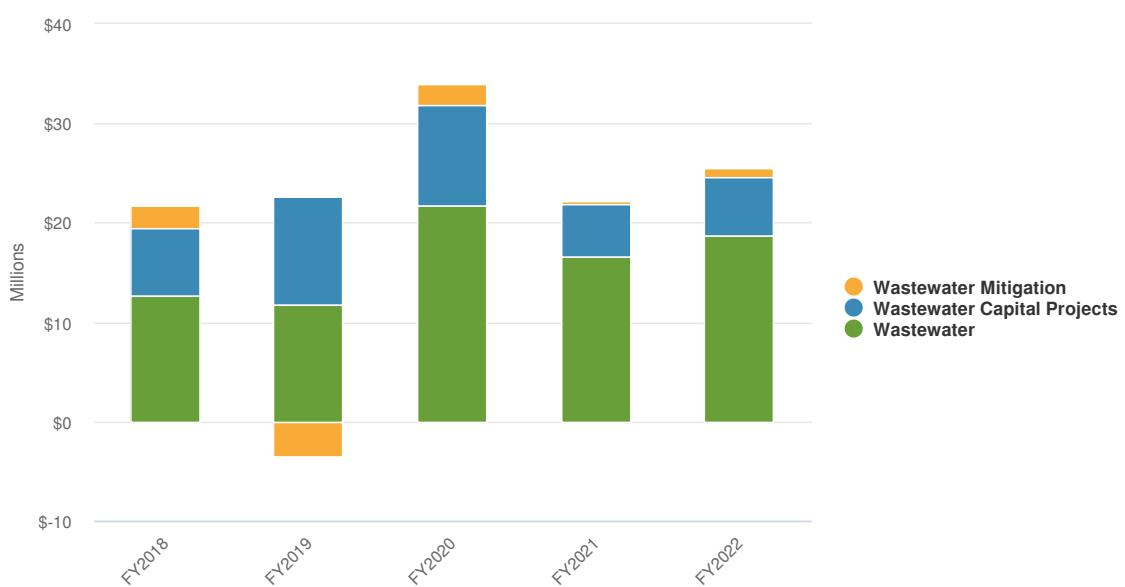
Expenditures by Fund

The Wastewater Operating Fund is the largest of the three funds, at 63.2%, that make up the total wastewater budget. It comprises personnel and operating expenses. The Wastewater Capital Projects fund makes up 31.8% of the total and accounts for interest and penalties, debt service and capital improvement project expenses. The Wastewater Mitigation Fund transfers funds to CIP projects and debt service payments within the wastewater budget.

2022 Expenditures by Fund



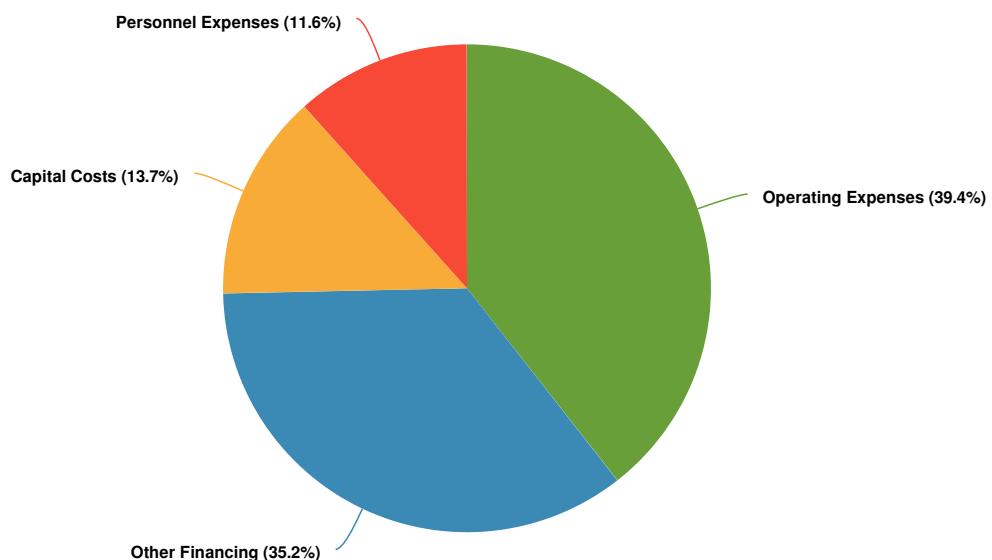
Budgeted and Historical 2022 Expenditures by Fund



Expenditures by Expense Type

Operating expenses of 39.4% make up the largest portion of the overall wastewater funds, mainly for brine line maintenance expenses, sludge hauling and other contractual services, as well as interest and penalties. Debt service payments make up the "Other Financing" portion of this budget, totaling 35.2%. Capital costs are 13.7% of the budget and include CIP projects and equipment and vehicles. Personnel expenses round out the budget with a total of 11.6% of the budget and include a new General Manager of Utilities position.

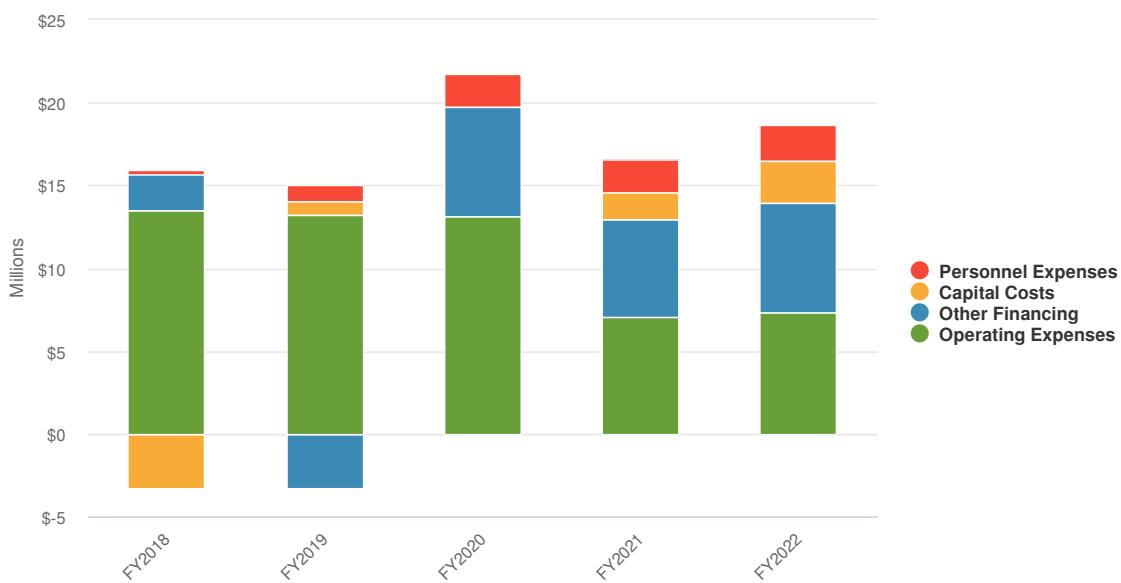
Budgeted Expenditures by Expense Type



Capital costs have increased from the prior year due to increased CIP projects as well as purchasing a Jetter truck used for wastewater operations and a vehicle for the newly created General Manager of Utilities position.



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Expense Objects					
Personnel Expenses					
Wastewater					
SALARIES	700-4050-6010-0000	\$1,180,227.56	\$1,367,338.00	15.9%	
OVERTIME	700-4050-6012-0000	\$117,593.00	\$141,907.00	20.7%	
ACCRUED TIME CASH OUT	700-4050-6016-0000	\$37,056.00	\$42,254.00	14%	
PREMIUM PAY	700-4050-6017-0000	\$128,804.00		-100%	
OTHER COMPENSATION	700-4050-6018-0000	\$3,600.00	\$4,800.00	33.3%	
HEALTH INSURANCE	700-4050-6020-0000	\$180,333.64	\$208,815.00	15.8%	
WORKERS COMP	700-4050-6022-0000	\$56,385.40	\$65,272.00	15.8%	
DISABILITY	700-4050-6023-0000	\$6,438.24	\$7,364.00	14.4%	
P.E.R.S./P.E.P.R.A.	700-4050-6024-0000	\$257,215.10	\$293,712.00	14.2%	
LIFE INSURANCE	700-4050-6028-0000	\$1,028.16	\$1,176.00	14.4%	
CAR ALLOWANCE	700-4050-6030-0000	\$2,100.00	\$1,050.00	-50%	
MEDICARE	700-4050-6034-0000	\$17,571.90	\$20,669.00	17.6%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
UNIFORMS	700-4050-6036-0000	\$0.00	\$743.00	N/A	
HEALTH/FITNESS	700-4050-7027-0000	\$1,500.00	\$12,300.00	720%	
Total Wastewater:		\$1,989,853.00	\$2,167,400.00	57.4%	
Total Personnel Expenses:		\$1,989,853.00	\$2,167,400.00	8.9%	
Operating Expenses					
Wastewater					
UTILITIES	700-4050-7010-0000	\$819,653.00	\$750,000.00	-8.5%	
UTILITIES (IA19C)	700-4050-7010-019C	\$0.00	\$228.00	N/A	
TELEPHONE	700-4050-7015-0000	\$8,168.00	\$17,568.00	115.1%	
ADVERTISING	700-4050-7020-0000	\$600.00	\$500.00	-16.7%	
LICENSE, PERMITS, FEES	700-4050-7022-0000	\$251,398.00	\$111,592.00	-55.6%	
LICENSE, PERMITS, FEES	700-4050-7022-002X	\$1,660.00	\$1,422.00	-14.3%	
LICENSE, PERMITS, FEES	700-4050-7022-003X	\$1,660.00	\$2,558.00	54.1%	
LICENSE, PERMITS, FEES - IA5	700-4050-7022-005X	\$1,660.00	\$1,660.00	0%	
LICENSE, PERMITS, FEES	700-4050-7022-007A	\$1,660.00	\$1,693.00	2%	
LICENSE, PERMITS, FEES	700-4050-7022-019C	\$3,320.00	\$3,136.00	-5.5%	
LICENSE, PERMITS, FEES	700-4050-7022-06A1	\$1,660.00	\$1,730.00	4.2%	
OFFICE SUPPLIES	700-4050-7025-0000	\$5,610.00	\$1,700.00	-69.7%	
DUES & SUBSCRIPTIONS	700-4050-7030-0000	\$16,639.00	\$20,383.00	22.5%	
VEHICLE MAINTENANCE	700-4050-7037-0000	\$8,200.00	\$8,900.00	8.5%	
FUEL	700-4050-7050-0000	\$23,780.00	\$25,920.00	9%	
INTEREST AND PENALTIES	710-0000-7055-0000	\$3,828,788.00	\$3,777,988.00	-1.3%	
UNIFORMS	700-4050-7065-0000	\$4,469.00	\$7,560.00	69.2%	
TRAVEL, EDUCATION, TRAINING	700-4050-7066-0000	\$0.00	\$20,750.00	N/A	
CONTRACTUAL SERVICES	700-4050-7068-0000	\$1,062,563.00	\$1,188,816.00	11.9%	
SPECIAL DEPT SUPPLIES	700-4050-7070-0000	\$374,000.00	\$552,200.00	47.6%	

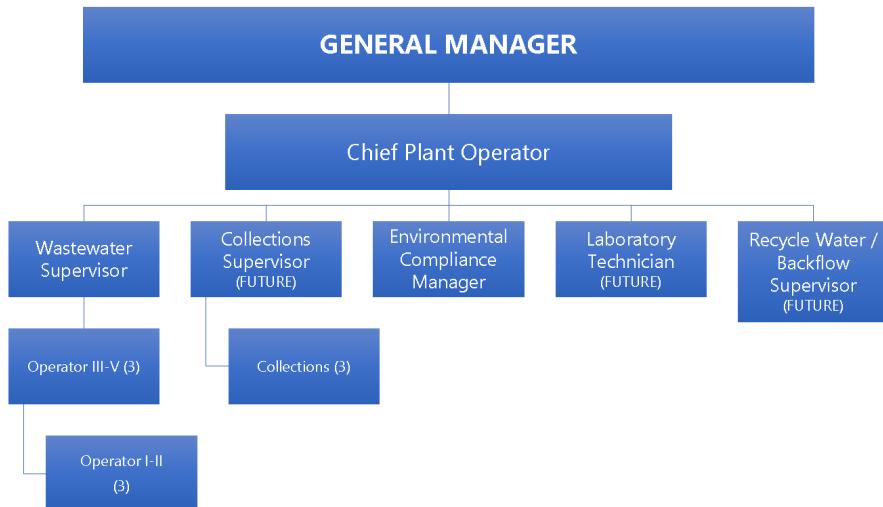


Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
SOFTWARE	700-4050-7071-0000	\$6,895.00	\$50,000.00	625.2%	
COMPUTER SUPPLIES/MAINT	700-4050-7072-0000	\$3,000.00	\$2,500.00	-16.7%	
EQUIPMENT LEASING/RENTAL	700-4050-7075-0000	\$63,650.00	\$119,050.00	87%	
BUILDING SUPPLIES/MAINT	700-4050-7085-0000	\$1,800.00	\$3,700.00	105.6%	
SECURITY SERVICES	700-4050-7087-0000	\$718.00	\$8,718.00	1,114.2%	
SECURITY SERVICES	700-4050-7087-005X	\$3,618.00	\$3,618.00	0%	
SECURITY SERVICES	700-4050-7087-007A	\$2,154.00	\$2,155.00	0%	
BRINE LINE MAINTENANCE	700-4050-7089-0000	\$414,987.00	\$530,000.00	27.7%	
EQUIPMENT SUPPLIES/MAINT	700-4050-7090-0000	\$49,000.00	\$40,000.00	-18.4%	
CONTINGENCY	700-4050-7900-0000	\$103,804.00	\$100,000.00	-3.7%	
Total Wastewater:		\$7,065,114.00	\$7,356,045.00	53.2%	
Total Operating Expenses:		\$7,065,114.00	\$7,356,045.00	4.1%	
Capital Costs					
Wastewater					
CAPITAL IMPROVEMENT	710-0000-8030-0000	\$200,000.00	\$850,000.00	325%	
EQUIPMENT	700-4050-8040-0000	\$153,638.00	\$198,638.00	29.3%	
VEHICLES	700-4050-8060-0000		\$215,000.00	N/A	
DEBT SERVICE	710-0000-8900-0000	\$1,245,000.00	\$1,295,000.00	4%	
Total Wastewater:		\$1,598,638.00	\$2,558,638.00	119.4%	
Total Capital Costs:		\$1,598,638.00	\$2,558,638.00	60.1%	
Other Financing					
Wastewater					
TRANSFERS OUT	700-0000-9960-0000	\$4,991,787.00	\$4,972,405.00	-0.4%	
TRANSFERS OUT	705-0000-9960-0000	\$282,000.00	\$950,583.00	237.1%	
TRANSFER OUT - OVERHEAD	700-0000-9961-0000	\$650,000.00	\$650,000.00	0%	
Total Wastewater:		\$5,923,787.00	\$6,572,988.00	12.3%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (%) Change)	Notes
Total Other Financing:		\$5,923,787.00	\$6,572,988.00	11%	
Total Expense Objects:		\$16,577,392.00	\$18,655,071.00	12.5%	

Organizational Chart



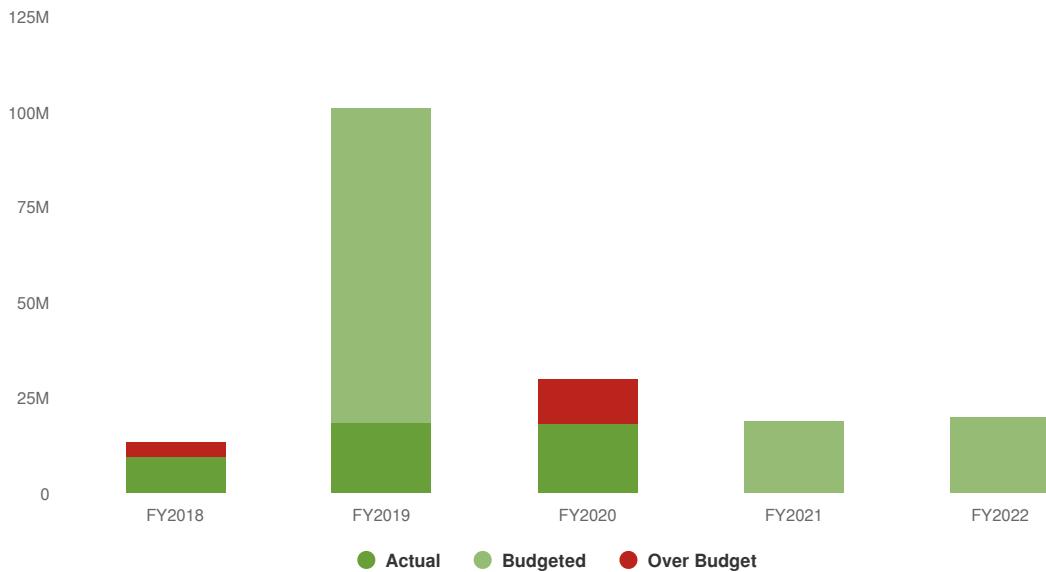
Revenues Summary

The Wastewater revenue budget increased by 7.2% from the prior year. Sewer service fees increased from the prior fiscal year due to population growth and a rate increase of 5%. Mitigation fees and transfers-In also increased from FY2021. FY2019 and FY2020 show a red portion on the bar graph due to being "over budget". That is a good thing with relation to revenues, meaning we collected more revenue than we budgeted for in those years, which was mainly in the form of transfers-in.

\$20,094,147 **\$1,350,151**
(7.20% vs. prior year)



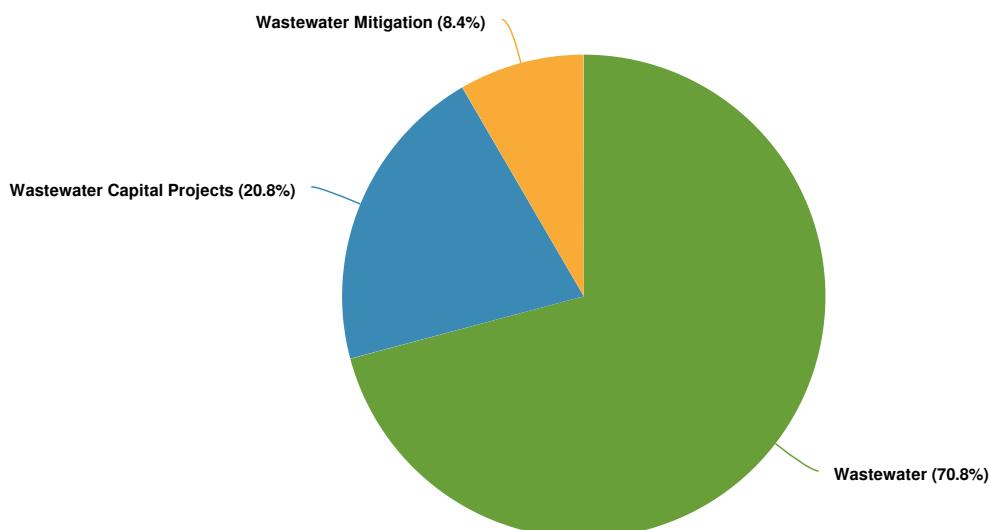
Wastewater Proposed and Historical Budget vs. Actual



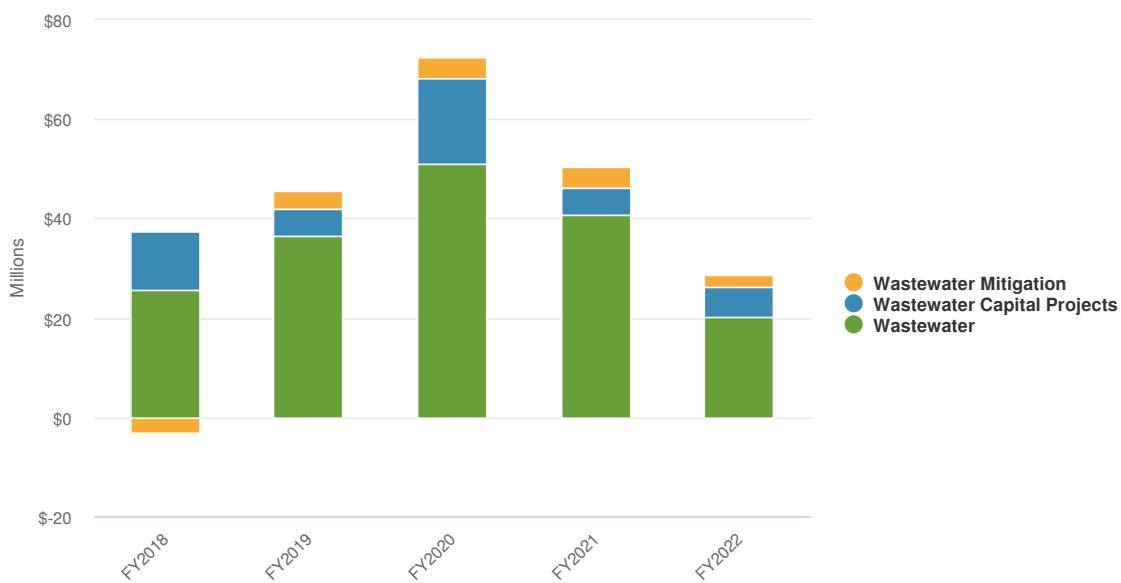
Revenue by Fund

The Wastewater Operating fund comprises the largest amount of revenue, bringing in 58.6% of the total wastewater budget, mainly through sewer service fees and interest. The Wastewater Capital Projects fund collects 29.5% of the total budgeted revenue through transfers-in to pay for bond debt service and CIP projects. The Wastewater Mitigation fund rounds out the total, contributing 11.9% of the revenues by collecting mitigation fees and interest.

2022 Revenue by Fund



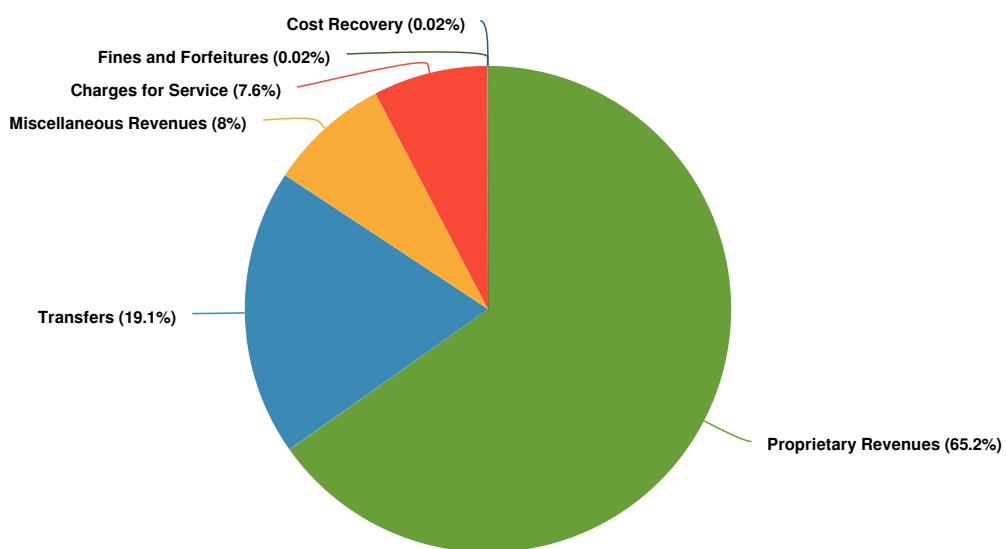
Budgeted and Historical 2022 Revenue by Fund



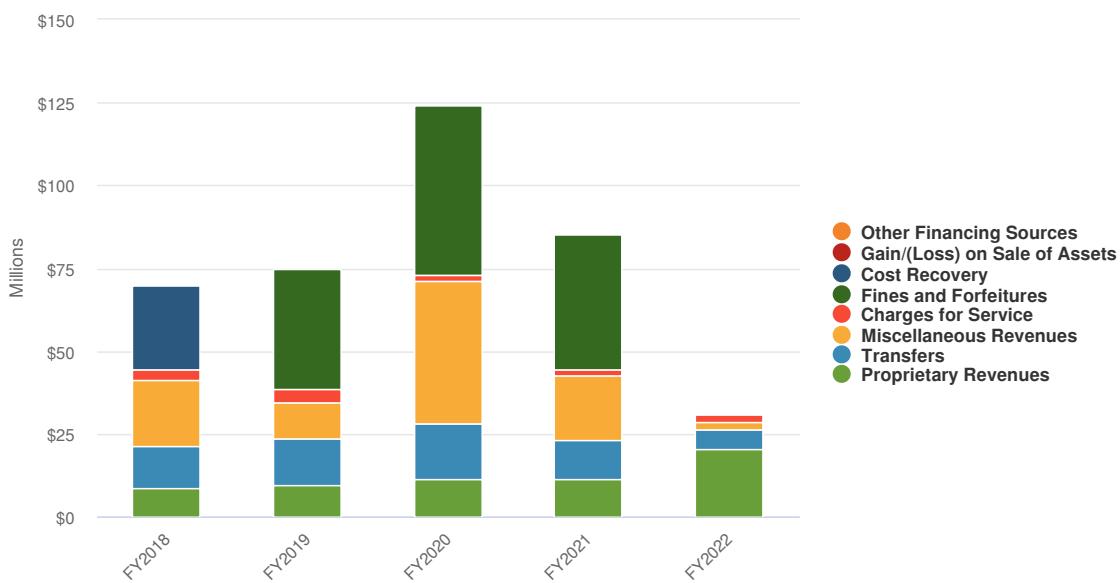
Revenues by Source

Proprietary revenues make up 58.1% of the total revenue received for the wastewater fund and these are sewer service charge fees and sewer facility charges. Transfers from the Wastewater Mitigation fund account for 29.5% of the revenue to pay for bond debt service and CIP projects. Charges for Service are mitigation fees that are collected and make up 11.8% of the total revenue budget.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Revenue Source					
Charges for Service					
MITIGATION FEES (CAPACITY)	705-6005-4915-0000	\$1,935,877.00	\$2,363,659.00	22.1%	
MITIGATION FEES (SAN TIM #3 - BEAUMONT MESA)	705-6026-4915-0000	\$60,485.00		-100%	
Total Charges for Service:		\$1,996,362.00	\$2,363,659.00	18.4%	
Cost Recovery					
COST RECOVERY	700-0000-4685-0001	\$6,300.00	\$5,000.00	-20.6%	
Total Cost Recovery:		\$6,300.00	\$5,000.00	-20.6%	
Proprietary Revenues					
ADMIN FEE - AR BILLING	700-0000-4503-0000		\$50,000.00		N/A
SEWER SERVICE FEES	700-0000-4750-0000	\$10,833,000.00	\$11,609,500.00	7.2%	
SEWER PERMITS/APPL.FEES	700-0000-4752-0000	\$16,000.00	\$12,000.00	-25%	
Total Proprietary Revenues:		\$10,849,000.00	\$11,671,500.00	7.6%	
Miscellaneous Revenues					
INTEREST	700-0000-4650-0000	\$37,500.00	\$100,000.00	166.7%	
INTEREST	705-0000-4650-0000	\$102,242.00	\$26,000.00	-74.6%	



Name	Account ID	FY2021 Adjusted Budget	FY2022 Budgeted	FY2021 Adjusted Budget vs. FY2022 Budgeted (% Change)	Notes
Total Miscellaneous Revenues:		\$139,742.00	\$126,000.00	-9.8%	
Fines and Forfeitures					
GENERAL FINES	700-0000-4641-0000	\$0.00	\$5,000.00	N/A	
Total Fines and Forfeitures:		\$0.00	\$5,000.00	N/A	
Transfers					
TRANSFERS IN	700-0000-9950-0000	\$128,804.00		-100%	
TRANSFERS IN	710-0000-9950-0000	\$5,623,788.00	\$5,922,988.00	5.3%	
Total Transfers:		\$5,752,592.00	\$5,922,988.00	3%	
Total Revenue Source:		\$18,743,996.00	\$20,094,147.00	7.2%	

FY2020-2021 Accomplishment #1

Commissioned Reverse Osmosis (RO) System.

FY2020-2021 Accomplishment #2

Added full time, in-house Environmental Compliance Manager.

FY2020-2021 Accomplishment #3

Completed Construction of Brine Line.

FY2021-2022 Goal #1

Complete a Wastewater Master Plan.

FY2021-2022 Goal #2

Upgrade the Collection System PLCs and Communication systems.

FY2021-2022 Goal #3

Complete Construction/Expansion of the Wastewater Treatment Plant.



CAPITAL IMPROVEMENTS



There are no submitted Capital Requests



There are no submitted Capital Requests



Five Year Capital Improvement Plan FY 22-26



Five Year Capital Improvement Plan FY 22-26

Funding Source: TUMF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
TOTAL		\$ -	\$ -					

Funding Source: Basic Services DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
New City Hall							\$ 18,000,000	\$ 18,000,000
TOTAL		\$ -	\$ 18,000,000	\$ 18,000,000				

Funding Source: Road & Bridge DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
2nd Street Extension Construction							\$ 5,000,000	\$ 5,000,000
1st Street Widening Penn to Beaumont Ave Design & Construction							\$ 1,600,000	\$ 1,600,000
TOTAL		\$ -	\$ 6,600,000	\$ 6,600,000				

Funding Source: Traffic Signal DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Citywide Traffic Signal Upgrade & Capacity Improvement Phase 2		\$ 150,000						\$ 150,000
Citywide Traffic Signal Upgrade & Capacity Improvement Phase 3			\$ 150,000					\$ 150,000
Citywide Traffic Signal Upgrade & Capacity Improvement Phase 4				\$ 150,000				\$ 150,000
Citywide Traffic Signal Upgrade & Capacity Improvement Phase 5					\$ 150,000			\$ 150,000
TOTAL		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 600,000

Funding Source: Community Park DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
								\$ -
TOTAL		\$ -	\$ -					

Funding Source: Neighborhood Park DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
								\$ -
								\$ -
TOTAL		\$ -	\$ -					

Funding Source: Regional Park DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
								\$ -
								\$ -
TOTAL		\$ -	\$ -					

Funding Source: Recreation Facilities DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
								\$ -
								\$ -
TOTAL		\$ -	\$ -					



Funding Source: Fire Station DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
TOTAL		\$ -	\$ -					

Funding Source: Police Facilities Mitigation DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
TOTAL		\$ -	\$ -					

Funding Source: Public Safety CFD

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
TOTAL		\$ -	\$ -					

Funding Source: CFD

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Playground Shade Covers - Phase 2	P-12	\$ 250,000						\$ 250,000
Downtown Plaza			\$ 1,500,000					\$ 1,500,000
TOTAL		\$ 250,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000

Funding Source: Measure A

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Annual Citywide Street Rehabilitation and Maintenance 21/22	R-08	\$ 1,060,000						\$ 1,060,000
Annual Citywide Street Rehabilitation and Maintenance 22/23			\$ 535,500					\$ 535,500
Annual Citywide Street Rehabilitation and Maintenance 23/24				\$ 541,000				\$ 541,000
Annual Citywide Street Rehabilitation and Maintenance 24/25					\$ 546,500			\$ 546,500
Annual Citywide Street Rehabilitation and Maintenance 25/26						\$ 552,000		\$ 552,000
TOTAL		\$ 1,060,000	\$ 535,500	\$ 541,000	\$ 546,500	\$ 552,000	\$ -	\$ 3,235,000

Funding Source: RMRA/SB 1

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Annual Citywide Street Rehabilitation and Maintenance 21/22	R-09	\$ 863,763						\$ 863,763
Annual Citywide Street Rehabilitation and Maintenance 22/23			\$ 892,435					\$ 892,435
Annual Citywide Street Rehabilitation and Maintenance 23/24				\$ 900,840				\$ 900,840
Annual Citywide Street Rehabilitation and Maintenance 24/25					\$ 898,837			\$ 898,837
Annual Citywide Street Rehabilitation and Maintenance 25/26						\$ 908,101		\$ 908,101
TOTAL		\$ 863,763	\$ 892,435	\$ 900,840	\$ 898,837	\$ 908,101	\$ -	\$ 4,463,976

Funding Source: Grants

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Pennsylvania Ave/UPRR Grade Separation - Construction							\$ 34,000,000	\$ 34,000,000
California Ave/UPRR Grade Separation - Construction							\$ 34,000,000	\$ 34,000,000
Oak Valley/I-10 Interchange - Construction							\$ 65,000,000	\$ 65,000,000
TOTAL		\$ -	\$ 133,000,000	\$ 133,000,000				

Funding Source: Transit Grants

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL



CNG Fueling Station			\$ 500,000					\$ 500,000
Fleet Maintenance and Operations Facility Construction				\$ 1,000,000				\$ 1,000,000
Passenger Amenities Project			\$ 100,000					\$ 100,000
Vehicle Replacements - Phase 1	T-07	\$ 1,400,000						\$ 1,400,000
Vehicle Replacements - Phase 2			\$ 1,400,000					\$ 1,400,000
Vehicle Replacements - Phase 3				\$ 1,400,000				\$ 1,400,000
Fleet Video Cameras	T-08	\$ 110,000						\$ 110,000
Paratransit Scheduling Software	T-09	\$ 14,000						\$ 14,000
Shop Tools and Lifts	T-10	\$ 60,000						\$ 60,000
TOTAL		\$ 1,584,000	\$ 2,000,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 5,984,000

Funding Source: Asset Forfeiture

Project Name	Project Number	FY21/22	FY21/22	FY22/23	FY23/24	FY24/25	Future Funding	TOTAL
TOTAL		\$ -	\$ -					

Funding Source: CDBG Grants

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Citywide Street Improvements 21/22 - CDBG	R-10	\$ 130,000						\$ 130,000
Citywide Street Improvements 22/23 - CDBG			\$ 130,000					\$ 130,000
Citywide Street Improvements 23/24 - CDBG				\$ 130,000				\$ 130,000
Citywide Street Improvements 24/25 - CDBG					\$ 130,000			\$ 130,000
Citywide Street Improvements 25/26 - CDBG						\$ 130,000		\$ 130,000
TOTAL		\$ 130,000	\$ -	\$ 650,000				

Funding Source: General Fund

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
Storm Drain Facilities							\$ 1,000,000	\$ 1,000,000
Storm Drain Master Plan							\$ 500,000	\$ 500,000
Parking Garage Facility - Downtown							\$ 10,000,000	\$ 10,000,000
New Police Station Facility							\$ 40,000,000	\$ 40,000,000
TOTAL		\$ -	\$ 51,500,000	\$ 51,500,000				

Funding Source: Wastewater

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
I&I Rehabilitation Project - Phase 2 - Flow Meters	WW-02	\$ 200,000						\$ 200,000
I&I Rehabilitation Project - Phase 3			\$ 200,000					\$ 200,000
Wastewater Rate Study	WW-03	\$ 200,000						\$ 200,000
UV Bulb Replacement				\$ 50,000	\$ 50,000	\$ 50,000		\$ 150,000
RO Module Replacement						\$ 300,000		\$ 300,000
TOTAL		\$ 400,000	\$ 200,000	\$ -	\$ 50,000	\$ 300,000	\$ -	\$ 950,000

Funding Source: Wastewater DIF

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
16" Mesa Force Main and Pump Replacement Design	WW-04	\$ 450,000						\$ 450,000
16" Mesa Force Main Construction			\$ 4,000,000					\$ 4,000,000
Mesa Lift Station Pump Replacement Construction			\$ 750,000					\$ 750,000
TOTAL		\$ 450,000	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ 5,200,000

Funding Source: Internal Service Fund- Buildings

Project Name	Project Number	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Future Funding	TOTAL
City Hall Roofing	ISFB-01	\$ 313,071						\$ 313,071
City Hall Fire System Upgrades - Remodeled Spaces	ISFB-02	\$ 403,504						\$ 403,504
City Hall Bathrooms	ISFB-03	\$ 100,000						\$ 100,000



City Hall HVACs - Gym and Remodeled Spaces	ISFB-04	\$ 275,812							\$ 275,812
Fire Station 66 - HVAC	ISFB-05	\$ 49,399							\$ 49,399
Police Station - HVAC	ISFB-06	\$ 157,791							\$ 157,791
Police Station - Concrete Walkway Trip Hazards	ISFB-07	\$ 25,000							\$ 25,000
Grounds Smart Irrigation	ISFB-08	\$ 109,000							\$ 109,000
Building B - Window Replacement	ISFB-09	\$ 26,000							\$ 26,000
TOTAL		\$ 1,459,577	\$ -	\$ 1,459,577					



DEBT



Government-wide Debt Overview

Public borrowing through lease-purchase agreements, general obligation (GO) bonds, revenue bonds, certificates of participation (COP) or other legal debt instruments may be in the public interest. However, the City will pursue policies that will not saddle the public with excessive public debt and will carefully scrutinize any public borrowing proposals. The California Constitution sets limitations on the debt certain types of public agencies can incur in any given year. Article XVI, Section 18 of the California Constitution prohibits cities, counties, and school districts from entering into indebtedness or liability in any year if it exceeds their income and revenue for that year unless the local agency first obtains two-thirds voter approval for the obligation. This is commonly referred to as the debt limit.

Currently, the City's General Fund, Blended Component Units, Wastewater and CFD Fiduciary Fund contain outstanding debt balances.



The General Fund contains only .2% of the government-wide debt. The payments for this debt are budgeted within the departments that the debt served and are budgeted using the annual payments that are due on the debt.

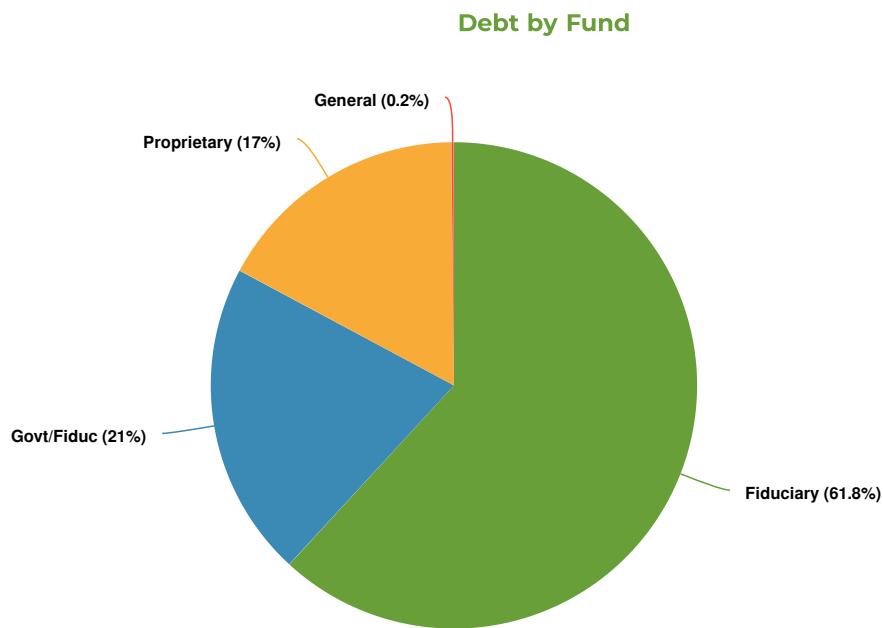
The 17% proprietary portion of the debt is from the Wastewater Fund. This debt is budgeted within the Wastewater Capital Projects Fund and payments for the debt service are budgeted from the Wastewater Mitigation Fund with the majority coming from the Wastewater Operations Fund. The Wastewater Fund also has a capital lease for equipment which operations budgeted and make the payment for this lease.

The Fiduciary Fund debt is debt without city commitment issued through City of Beaumont Community Facilities Districts (CFDs). This is debt issued under improvement acts of the State of California to finance eligible public facilities to serve developing commercial, industrial, residential, and/or mixed developments. This debt makes up 61.9% of the total debt. The CFD tax administrator tracks the debt service payments that are due and assesses the property owners in the CFDs' special assessments to make the debt service payments. The CFD tax administrator provides the City with the annual CFD budget which is reviewed and approved as part of the Citywide budget.

The Government/Fiduciary portion of debt is from the City's blended component units. Blended component units, although legally separate entities, are, in substance, part of the government's operation and so data from these units are combined with data of the primary government. The blended component units that contain debt are the Beaumont Financing Authority and the Beaumont Public Improvement Authority. The Beaumont Financing Authority (BFA) is authorized to issue revenue bonds to be repaid from the proceeds of public obligations and to provide financing and refinancing for public capital improvements of public entities, including the City, the former Redevelopment Agency, and the Community Facilities Districts. All debt within the BFA is financing for CFDs. The Beaumont Public Improvement Authority (BPIA) is authorized to issue revenue bonds to be repaid from the proceeds of wastewater services and to provide financing and refinancing for public capital improvements. The wastewater debt is held within the wastewater fund but the debt held within the BPIA is financing for CFDs. The



budgets for the BFA and BPIA are from the debt service schedules and revenues are received by the CFDs to pay the debt. Therefore, the total amount of debt includes CFD and blended component debt but some of it is actually the same debt.



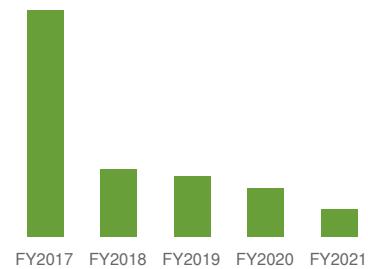
	FY2021
	Actual
All Funds	
General	\$775,912
Fiduciary	\$287,216,098
Proprietary	\$78,951,327
Govt/Fiduc	\$97,485,000
Total All Funds:	\$464,428,337

General

The City had a settlement agreement with WRCOG and was required to make \$4.1m of payments for future street related projects. As of June 30, 2018, the WRCOG Settlement was paid in full.

The City has entered into an agreement with the State of California, Department of Finance (State) to pay an outstanding amount due from the State's Due Diligence Review. The City is required to make annual payments of \$300,000 until FY2024, which will have a final payment of \$175,912.

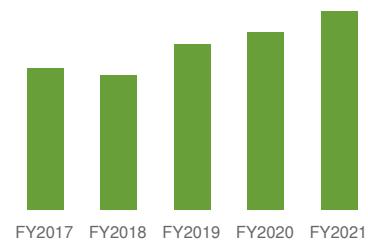
The City has entered into several lease agreements for the financing of public works vehicles, police vehicles, and equipment. These lease payments are budgeted each year by the department that received the asset.



	FY2021
General	Actual
General	\$775,912
Total General:	\$775,912

Fiduciary

This debt is bonds issued through CFDs that are secured by annual special tax levies or liens placed on properties within the CFD. The City and blended component units are not liable for the repayment and the City, acting as an agent on behalf of the CFD, is only responsible for levying and collecting the special tax assessments, forwarding the collections to the bond trustee on behalf of the bondholders, and initiating foreclosure proceeding on faulted special tax payments when necessary.



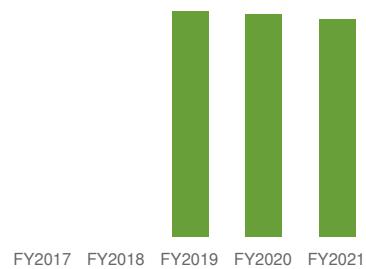
	FY2021
Fiduciary	Actual
City of Beaumont CFD	\$287,216,098
Total Fiduciary:	\$287,216,098



Proprietary

On September 27, 2018, the Beaumont Public Improvement Authority issued \$81.1m of revenue bonds to finance the acquisition and construction of certain improvements to the City's Wastewater System and to purchase a debt service reserve surety policy. The bonds were issued at a premium of \$9,698,952 which is amortized over the life of the bonds. Interest on the bonds is payable semi-annually on March 1 and September 1 of each year through September 1, 2049. The bonds bear interest ranging from 3% to 5%. Principal payments are due annually beginning on September 1, 2019. The bonds are limited obligation of the Authority payable solely from Authority Revenues.

The Wastewater Fund also has a capital lease that was used to purchase equipment. The operations fund budgets this payment each year.

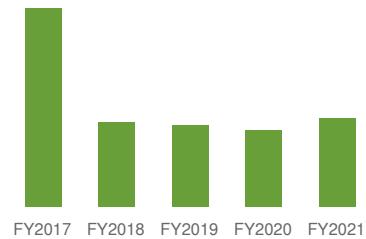


	FY2021
Proprietary	Actual
Wastewater Capital Projects	\$78,951,327
Total Proprietary:	\$78,951,327



Govt/Fiduc

This is the Beaumont Financing Authority and Beaumont Public Improvement Authority blended component unit debt. The bonds are payable from and secured by repayment of the CFD Bonds. All debt within these funds was used to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account. Recently, the blended component units have only been used to refinance existing debt. New CFD debt is issued only through the respective CFD.



	FY2021
Govt/Fiduc	Actual
Beaumont Public Improv Authority	\$22,285,000
Beaumont Finance Authority (CFD)	\$75,200,000
Total Govt/Fiduc:	\$97,485,000



Debt Snapshot

The majority of the government-wide debt is related to the financing and refunding of CFD debt. The single largest debt issue is the Wastewater Revenue Bonds which make up 17% of the total debt. The total debt amount includes debt that is issued by the CFD and was financed through either the BFA or the BPIA. Therefore, it is important to exclude \$97,485,000 of Government/Fiduciary debt as it is already included in the CFD. This would reflect a more accurate total debt of \$366,943,337.



The General Fund has budgeted \$300,000 for its debt service on the AB 1484 Due Diligence Review and \$105,055 for payments on capital leases.

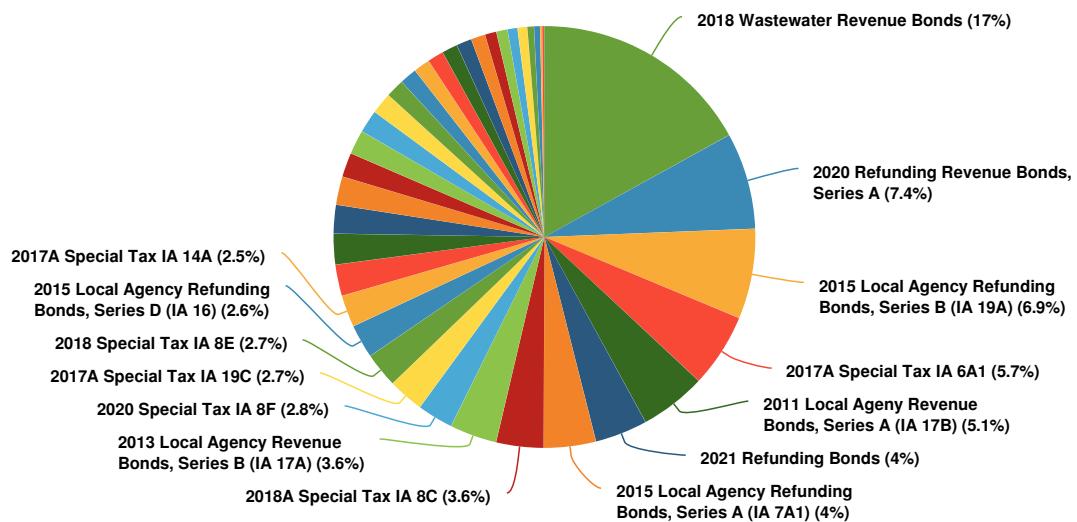
The Wastewater Fund has budgeted \$5,072,988 for the debt service payments on the Wastewater Revenue Bonds. The rate covenant for these bonds is 1.2, which means that revenues for the wastewater operations must be at least 120% of the debt service due.

The BFA and BPIA (blended component units of the City) have budgeted \$7,272,279 for debt service on the bonds. The CFD Fiduciary Fund collects assessments for these bonds and remits them to the respective component unit.

The total budget for debt service in the CFD Fiduciary Fund is \$19,601,527. The property owners within the respective CFD that issued the debt are assessed for their portion of the debt on their property tax bill. The County of Riverside remits the collected amounts to the City. Special assessments are not a part of the Teeter Plan through Riverside County, and therefore, any delinquencies are tracked and monitored for possible future action.



Debt by Type



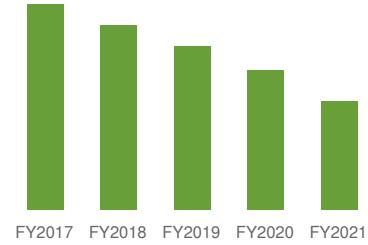
	FY2021
Debt	Actual
1994A Local Agency Revenue Bonds	\$3,940,000
2011 Local Agency Revenue Bonds, Series A (IA 17B)	\$23,660,000
2012 Local Agency Revenue Bonds, Series A (IA 8C)	\$11,140,000
2012 Local Agency Revenue Bonds, Series B (IA 20)	\$5,740,000
2012 Local Agency Revenue Bonds, Series C (IA 7B&7C)	\$6,560,000
2013 Local Agency Revenue Bonds, Series A (IA 19C)	\$10,940,000
2013 Local Agency Revenue Bonds, Series B (IA 17A)	\$16,790,000
2015 Local Agency Refunding Bonds, Series A (IA 7A1)	\$18,520,000
2015 Local Agency Refunding Bonds, Series B (IA 19A)	\$32,020,000
2015 Local Agency Refunding Bonds, Series C (IA 18)	\$8,150,000
2015 Local Agency Refunding Bonds, Series D (IA 16)	\$11,970,000
2004 Revenue Bonds, Series C	\$0
2005 Revenue Bonds, Series A	\$0
2005 Revenue Bonds, Series C	\$0
2006 Revenue Bonds, Series A	\$0
2006 Revenue Bonds, Series B	\$0
2007 Revenue Bonds, Series A	\$0
2007 Revenue Bonds, Series B	\$0
2007 Revenue Bonds, Series C & D	\$0
2007 Revenue Bonds, Series E	\$0
2008 Revenue Bonds, Series A	\$0
2009 Revenue Bonds, Series B	\$0
2019 Refunding Revenue Bonds, Series A	\$10,170,000
2020 Refunding Revenue Bonds, Series A	\$34,400,000
2018 Wastewater Revenue Bonds	\$78,860,000
2017A Special Tax IA14	\$5,820,000
2017A Special Tax IA14A	\$11,395,000
2017A Special Tax IA14B	\$3,456,137
2017A Special Tax IA 19C	\$12,720,822
2017A Special Tax IA 6A1	\$26,362,821
2017A Special Tax IA 8	\$6,150,000
2017A Special Tax IA 8A	\$5,460,027
2017A Special Tax IA 8B	\$5,145,000
2017A Special Tax IA 8C	\$5,545,952
2017A Special Tax IA 8D	\$665,339
2018 Special Tax IA 8E	\$12,455,000
2018A Special Tax IA 8C	\$16,850,000
2018 Special Tax IA 8D	\$7,650,000
Total Debt:	\$464,428,337



	FY2021
2019 Special Tax CFD 2016-1	\$8,630,000
2019 Special Tax CFD 2016-2	\$10,135,000
2019 Special Tax CFD 2016-4	\$4,080,000
2020 Special Tax CFD 2019-1	\$2,355,000
2020 Special Tax IA 8F	\$12,780,000
2018 Special Tax IA 17C	\$8,660,000
2018 Special Tax IA 7B	\$2,150,000
2018 Special Tax IA 7D	\$3,560,000
2021 Refunding Bonds	\$18,675,000
AB 1484 Due Diligence Review	\$775,912
Capital Leases	\$91,327
WRCOG TUMF Judgement	\$0
Total Debt:	\$464,428,337

1994A Local Agency Revenue Bonds

On January 15, 1994, the BFA issued \$7,535,000 of 1994 Local Agency Revenue Bonds Series A and \$2,755,000 of 1994 Local Agency Revenue Bonds - Series B (the Authority Bonds) for the purpose of acquiring the concurrently issued City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds, 1994 Series A (the District Bonds) in the amount of \$9,260,000. Proceeds from the Authority Bonds were used to purchase the District bonds. The bonds were issued to provide the District with funds to design or acquire certain public improvements relating to the District, including water treatment plant facilities and infrastructure.



	FY2021
	Actual
1994A Local Agency Revenue Bonds	
1994A Local Agency Revenue Bonds	\$3,940,000
Total 1994A Local Agency Revenue Bonds:	\$3,940,000

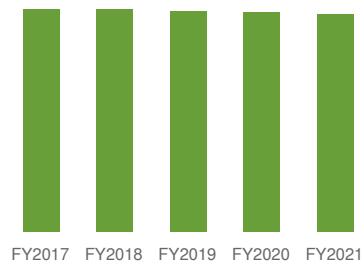


2011 Local Agency Revenue Bonds, Series A (IA 17B)

On December 15, 2011, the BFA issued \$12,145,000 of 2011 Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2009 Local Agency Revenue Bonds, Series A and B, and acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$11,039,529. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof.



	FY2021
2011 Local Agency Revenue Bonds, Series A (IA 17B)	Actual
2011 Local Agency Revenue Bonds, Series A (IA 17B)	\$23,660,000
Total 2011 Local Agency Revenue Bonds, Series A (IA 17B):	\$23,660,000



2012 Local Agency Revenue Bonds, Series A (IA 8C)

On March 14, 2012, the BFA issued \$5,650,000 of 2012 Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$4,936,658. These bonds were issued to provide the District with funds to finance public infrastructure relating to Improvements Area No. 8C, to fund interest on the bonds, pay expenses relating to the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



	FY2021
2012 Local Agency Revenue Bonds, Series A (IA 8C)	Actual
2012 Local Agency Revenue Bonds, Series A (IA 8C)	\$11,140,000
Total 2012 Local Agency Revenue Bonds, Series A (IA 8C):	\$11,140,000

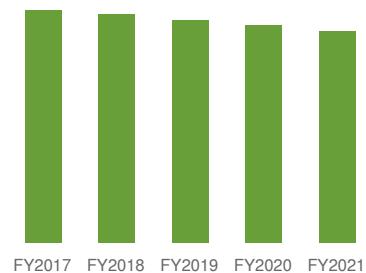


2012 Local Agency Revenue Bonds, Series B (IA 20)

On April 10, 2012, the BFA issued \$3,265,000 of 2012 Local Agency Revenue Bonds, Series B (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$2,690,661. These bonds were issued to provide the District with funds to finance public infrastructure relating to Improvements Area No. 20, to fund interest on the bonds, pay expenses relating to the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



	FY2021
	Actual
2012 Local Agency Revenue Bonds, Series B (IA 20)	
2012 Local Agency Revenue Bonds, Series B (IA 20)	\$5,740,000
Total 2012 Local Agency Revenue Bonds, Series B (IA 20):	\$5,740,000

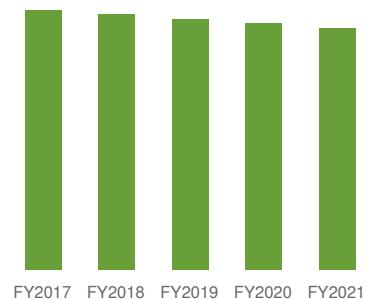


2012 Local Agency Revenue Bonds, Series C (IA 7B&7C)

On March 23, 2012, the BFA issued \$3,655,000 of 2012 Local Agency Revenue Bonds, Series C (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$3,122,785. These bonds were issued to provide the District with funds to finance public infrastructure relating to Improvements Area No. 7B and 7C, to fund interest on the bonds, pay expenses relating to the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



	FY2021
	Actual
2012 Local Agency Revenue Bonds, Series C (IA 7B&7C)	
2012 Local Agency Revenue Bonds, Series C (IA 7B&7C)	\$6,560,000
Total 2012 Local Agency Revenue Bonds, Series C (IA 7B&7C):	\$6,560,000



2013 Local Agency Revenue Bonds, Series A (IA 19C)

On January 17, 2013, the BFA issued \$8,810,000 of 2013 Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$7,865,887. These bonds were issued to provide the District with funds to finance public infrastructure relating to Improvements Area No. 19C, to fund interest on the bonds, pay expenses relating to the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



	FY2021
	Actual
2013 Local Agency Revenue Bonds, Series A (IA 19C)	
2013 Local Agency Revenue Bonds, Series A (IA 19C)	\$10,940,000
Total 2013 Local Agency Revenue Bonds, Series A (IA 19C):	\$10,940,000

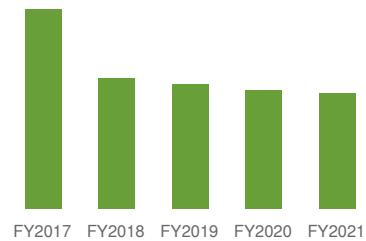


2013 Local Agency Revenue Bonds, Series B (IA 17A)

On April 2, 2013, the BFA issued \$10,875,000 of 2013 Local Agency Revenue Bonds, Series B (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2003 Local Agency Revenue Bonds Series B and acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$130,500. These bonds were issued to provide the District with funds to finance public infrastructure relating to Improvements Area No. 17A, to fund interest on the bonds, pay expenses relating to the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



	FY2021
	Actual
2013 Local Agency Revenue Bonds, Series B (IA 17A)	
2013 Local Agency Revenue Bonds, Series B (IA 17A)	\$16,790,000
Total 2013 Local Agency Revenue Bonds, Series B (IA 17A):	\$16,790,000

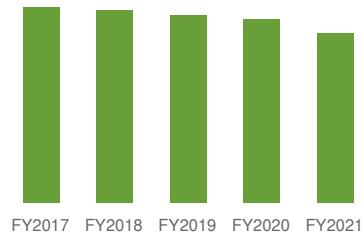


2015 Local Agency Refunding Bonds, Series A (IA 7A1)

On March 17, 2015, the BFA issued \$11,110,000 of 2015 Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2005 Local Agency Revenue Bonds Series B.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



FY2017 FY2018 FY2019 FY2020 FY2021

	FY2021
2015 Local Agency Refunding Bonds, Series A (IA 7A1)	Actual
2015 Local Agency Refunding Bonds, Series A (IA 7A1)	\$18,520,000
Total 2015 Local Agency Refunding Bonds, Series A (IA 7A1):	\$18,520,000

2015 Local Agency Refunding Bonds, Series B (IA 19A)

On April 23, 2015, the BFA issued \$20,095,000 of 2015 Local Agency Revenue Bonds, Series B (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2004 Local Agency Revenue Bonds Series D.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



FY2017 FY2018 FY2019 FY2020 FY2021

	FY2021
2015 Local Agency Refunding Bonds, Series B (IA 19A)	Actual
2015 Local Agency Refunding Bonds, Series B (IA 19A)	\$32,020,000
Total 2015 Local Agency Refunding Bonds, Series B (IA 19A):	\$32,020,000



2015 Local Agency Refunding Bonds, Series C (IA 18)

On May 15, 2015, the BFA issued \$5,335,000 of 2015 Local Agency Refunding Revenue Bonds, Series C (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2004 Local Agency Revenue Bonds Series A.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



FY2017 FY2018 FY2019 FY2020 FY2021

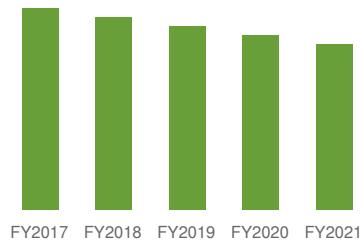
	FY2021
	Actual
2015 Local Agency Refunding Bonds, Series C (IA 18)	
2015 Local Agency Refunding Bonds, Series C (IA 18)	\$8,150,000
Total 2015 Local Agency Refunding Bonds, Series C (IA 18):	\$8,150,000

2015 Local Agency Refunding Bonds, Series D (IA 16)

On May 15, 2015, the BFA issued \$7,820,000 of 2015 Local Agency Refunding Revenue Bonds, Series D (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2004 Local Agency Revenue Bonds Series B.

The Authority Bonds are payable from and secured by repayment of the District Bonds

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.



FY2017 FY2018 FY2019 FY2020 FY2021

	FY2021
	Actual
2015 Local Agency Refunding Bonds, Series D (IA 16)	
2015 Local Agency Refunding Bonds, Series D (IA 16)	\$11,970,000
Total 2015 Local Agency Refunding Bonds, Series D (IA 16):	\$11,970,000



2004 Revenue Bonds, Series C

On January 27, 2005, the Beaumont Financing Authority issued \$8,685,000 of 2004 Local Agency Revenue Bonds, Series C (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds in the amount of \$7,627,833. The Community Facilities District Bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof. The 2004 Series C Authority Bonds were called and by the District's issuance of 2017 Series A District Bonds.



2004 Revenue Bonds, Series C

2004 Revenue Bonds, Series C

Total 2004 Revenue Bonds, Series C:



2005 Revenue Bonds, Series A

On February 2, 2005, the Beaumont Financing Authority issued \$18,325,000 of 2005 Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds in the amount of \$15,680,552 and to refund the Authority's 1994 Series B Bonds. The Community Facilities District Bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof. The 2005 Series A Authority Bonds were called in and the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2005 Revenue Bonds, Series A
2005 Revenue Bonds, Series A
Total 2005 Revenue Bonds, Series A:



2005 Revenue Bonds, Series C

On December 15, 2005, the BFA issued \$19,155,000 of 2005 Local Agency Revenue Bonds, Series C (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$16,805,014. Proceeds from the Authority Bonds were used to purchase the District Bonds. The District Bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses related to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof. The 2005 Series C Authority Bonds were called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2005 Revenue Bonds, Series C

2005 Revenue Bonds, Series C

Total 2005 Revenue Bonds, Series C:



2006 Revenue Bonds, Series A

On June 8, 2006, the BFA issued \$14,220,000 of Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$12,360,041. Proceeds from the Authority Bonds were used to purchase the District Bonds. The District Bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2006 Series A Authority Bonds were called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2006 Revenue Bonds, Series A

2006 Revenue Bonds, Series A

Total 2006 Revenue Bonds, Series A:



2006 Revenue Bonds, Series B

On November 2, 2006, the BFA issued \$7,110,000 of Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$6,154,294. Proceeds from the Authority Bonds were used to purchase the District Bonds. The District Bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2006 Series B Authority Bonds were called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2006 Revenue Bonds, Series B

2006 Revenue Bonds, Series B

Total 2006 Revenue Bonds, Series B:

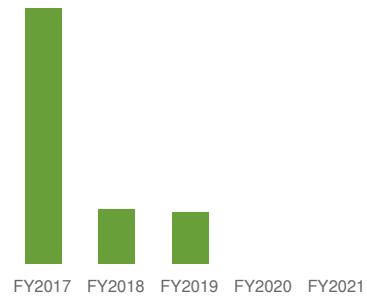


2007 Revenue Bonds, Series A

On January 18, 2007, the BFA issued \$21,175,000 of Local Agency Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 1994 Local Agency Revenue Bonds, Series A and B, Acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$4,910,884. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2007 Series A Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.



2007 Revenue Bonds, Series A

2007 Revenue Bonds, Series A

Total 2007 Revenue Bonds, Series A:



2007 Revenue Bonds, Series B

On March 6, 2007, the BFA issued \$11,615,000 of 2007 Local Agency Revenue Bonds, Series B (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2002 Local Agency Revenue Bonds, Series A, and acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$110,000. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2007 Series B Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2007 Revenue Bonds, Series B

2007 Revenue Bonds, Series B

Total 2007 Revenue Bonds, Series B:

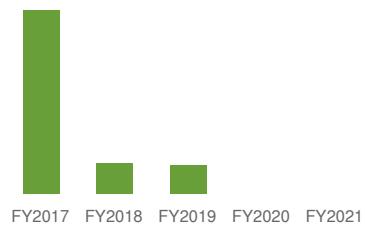


2007 Revenue Bonds, Series C & D

On April 26, 2007, the BFA issued \$22,490,000 of 2007 Local Agency Revenue Bonds, Series C (the Authority Bonds) and \$1,105,000 Local Agency Revenue Bonds, Series D (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority 2003 Local Agency Revenue Bonds, Series A and Beaumont Financing Authority 1994 Local Agency Revenue Bonds, Series A, and acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$217,000. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2007 Series C and D Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.



2007 Revenue Bonds, Series C & D

2007 Revenue Bonds, Series C & D

Total 2007 Revenue Bonds, Series C & D:



2007 Revenue Bonds, Series E

On November 29, 2007, the BFA issued \$6,520,000 of 2007 Local Agency Revenue Bonds, Series E (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$5,621,813. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2007 Series E Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2007 Revenue Bonds, Series E

2007 Revenue Bonds, Series E

Total 2007 Revenue Bonds, Series E:



2008 Revenue Bonds, Series A

On July 24, 2008, the BFA issued \$4,090,000 of 2008 Local Agency Revenue Bonds, Series E (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$3,476,204. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2008 Series A Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.

FY2017 FY2018 FY2019 FY2020 FY2021

2008 Revenue Bonds, Series A

2008 Revenue Bonds, Series A

Total 2008 Revenue Bonds, Series A:



2009 Revenue Bonds, Series B

On June 18, 2009, the BFA issued \$2,640,000 of 2009 Local Agency Revenue Bonds, Series B (the Authority Bonds) for the purpose of acquiring the City of Beaumont Community Facilities District No. 93-1 Special Tax Bonds (District Bonds) in the amount of \$2,229,228. These bonds were issued to provide the District with funds to finance public infrastructure relating to respective improvement areas, fund interest on the bonds, pay expenses relating to the issuance of the bonds and fund a reserve account.

The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. The 2009 Series B Authority Bonds were partially called and deceased by the District's issuance of 2017 Series A District Bonds.

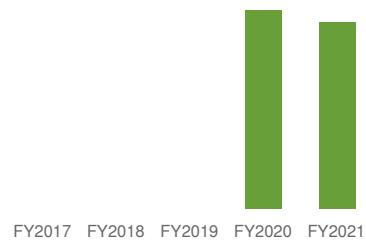


2009 Revenue Bonds, Series B
2009 Revenue Bonds, Series B
Total 2009 Revenue Bonds, Series B:



2019 Refunding Revenue Bonds, Series A

On August 8, 2019, the BPIA issued \$5,375,000 of 2019 Local Agency Refunding Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority Local Agency Revenue Bonds Series 2007 A, C and D.



The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof.

	FY2021
	Actual
2019 Refunding Revenue Bonds, Series A	
2019 Refunding Revenue Bonds, Series A	\$10,170,000
Total 2019 Refunding Revenue Bonds, Series A:	\$10,170,000



2020 Refunding Revenue Bonds, Series A

On July 30, 2020, the BPIA issued \$17,200,000 of 2020 Local Agency Refunding Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority Local Agency Revenue Bonds Series 2012 Series A Improvement Area No. 8C and the Beaumont Financing Authority Local Agency Revenue Bonds Series B Improvement Area No. 17B..



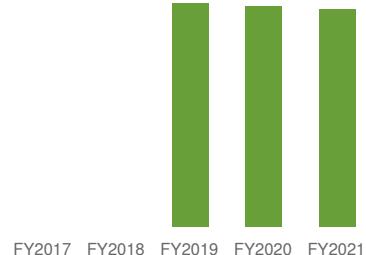
The Authority Bonds are payable from and secured by repayment of the District Bonds.

Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for the repayment thereof.

	FY2021
2020 Refunding Revenue Bonds, Series A	Actual
2020 Refunding Revenue Bonds, Series A	\$34,400,000
Total 2020 Refunding Revenue Bonds, Series A:	\$34,400,000

2018 Wastewater Revenue Bonds

On September 27, 2018, the Beaumont Public Improvement Authority issued \$81,105,000 of revenue bonds, to finance the acquisition and construction of certain improvements to the City's Wastewater System and to purchase a debt service reserve surety policy. The bonds were issued at a premium of \$9,698,952 which is amortized over the life of the bonds.



	FY2021
2018 Wastewater Revenue Bonds	Actual
2018 Wastewater Revenue Bonds	\$78,860,000
Total 2018 Wastewater Revenue Bonds:	\$78,860,000



2017A Special Tax IA14

On August 1, 2017, the CFD issued \$6,950,000 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 14 BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

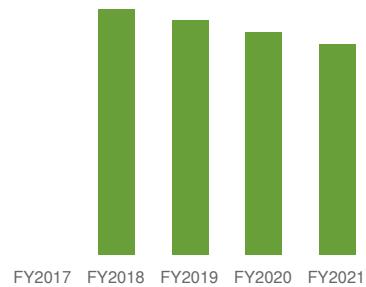


	FY2021
	Actual
2017A Special Tax IA14	
2017A Special Tax IA14	\$5,820,000
Total 2017A Special Tax IA14:	\$5,820,000

2017A Special Tax IA 14A

On August 1, 2017, the CFD issued \$13,275,000 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 14A BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
	Actual
2017A Special Tax IA 14A	
2017A Special Tax IA 14A	\$11,395,000
Total 2017A Special Tax IA 14A:	\$11,395,000



2017A Special Tax IA 14B

On August 1, 2017, the CFD issued \$3,847,190 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 14B BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
2017A Special Tax IA 14B	Actual
2017A Special Tax IA 14B	\$3,456,137
Total 2017A Special Tax IA 14B:	\$3,456,137

2017A Special Tax IA 19C

On August 1, 2017, the CFD issued \$14,339,091 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 19C BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
2017A Special Tax IA 19C	Actual
2017A Special Tax IA 19C	\$12,720,822
Total 2017A Special Tax IA 19C:	\$12,720,822



2017A Special Tax IA 6A1

On August 1, 2017, the CFD issued \$29,977,849 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 6A1 BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

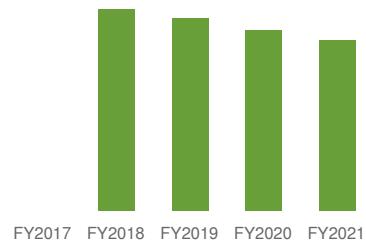


	FY2021
2017A Special Tax IA 6A1	Actual
2017A Special Tax IA 6A1	\$26,362,821
Total 2017A Special Tax IA 6A1:	\$26,362,821

2017A Special Tax IA 8

On August 1, 2017, the CFD issued \$7,320,000 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 8 BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



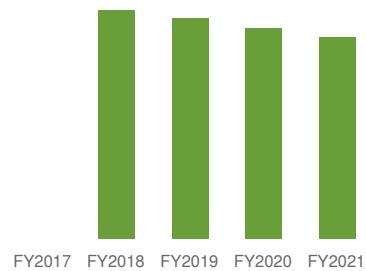
	FY2021
2017A Special Tax IA 8	Actual
2017A Special Tax IA 8	\$6,150,000
Total 2017A Special Tax IA 8:	\$6,150,000



2017A Special Tax IA 8A

On August 1, 2017, the CFD issued \$6,208,722 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 8A BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
2017A Special Tax IA 8A	Actual
2017A Special Tax IA 8A	\$5,460,027
Total 2017A Special Tax IA 8A:	\$5,460,027

2017A Special Tax IA 8B

On August 1, 2017, the CFD issued \$5,735,000 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 8B BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
2017A Special Tax IA 8B	Actual
2017A Special Tax IA 8B	\$5,145,000
Total 2017A Special Tax IA 8B:	\$5,145,000



2017A Special Tax IA 8C

On August 1, 2017, the CFD issued \$5,801,612 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 8C BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.



	FY2021
	Actual
2017A Special Tax IA 8C	
2017A Special Tax IA 8C	\$5,545,952
Total 2017A Special Tax IA 8C:	\$5,545,952

2017A Special Tax IA 8D

On August 1, 2017, the CFD issued \$726,793 of special tax refunding bonds, Series 2017A (District Bonds) to repay, in part or fully, the principal of Improvement Area 8D BFA Authority Bonds.

The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

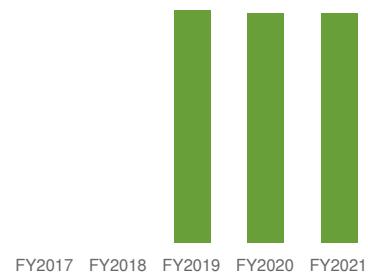


	FY2021
	Actual
2017A Special Tax IA 8D	
2017A Special Tax IA 8D	\$665,339
Total 2017A Special Tax IA 8D:	\$665,339



2018 Special Tax IA 8E

On December 7, 2018, the CFD issued \$12,680,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.

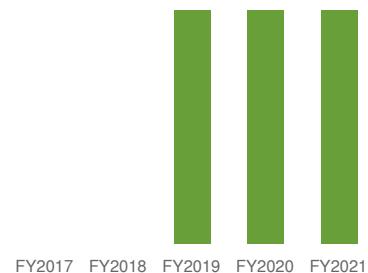


The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2018 Special Tax IA 8E	
2018 Special Tax IA 8E	\$12,455,000
Total 2018 Special Tax IA 8E:	\$12,455,000

2018A Special Tax IA 8C

On May 31, 2018, the CFD issued \$16,915,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



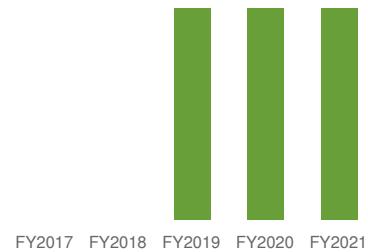
The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2018A Special Tax IA 8C	
2018A Special Tax IA 8C	\$16,850,000
Total 2018A Special Tax IA 8C:	\$16,850,000



2018 Special Tax IA 8D

On June 6, 2018, the CFD issued \$7,675,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.

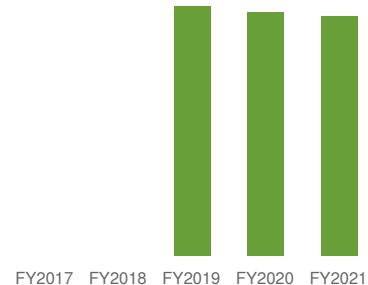


The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
2018 Special Tax IA 8D	Actual
2018 Special Tax IA 8D	\$7,650,000
Total 2018 Special Tax IA 8D:	\$7,650,000

2019 Special Tax CFD 2016-1

On March 12, 2019, the CFD issued \$9,045,000 of special tax bonds, to finance a portion of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



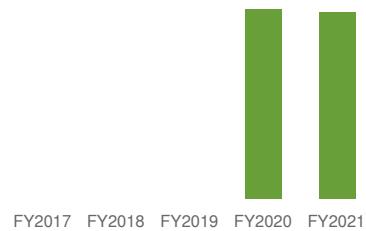
The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
2019 Special Tax CFD 2016-1	Actual
2019 Special Tax CFD 2016-1	\$8,630,000
Total 2019 Special Tax CFD 2016-1:	\$8,630,000



2019 Special Tax CFD 2016-2

On March 12, 2019, the CFD issued \$9,045,000 of special tax bonds, to finance a portion of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.

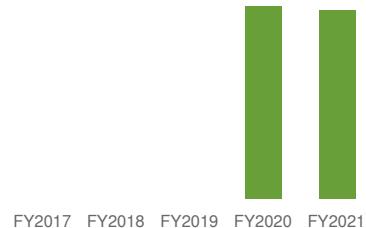


The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
2019 Special Tax CFD 2016-2	Actual
2019 Special Tax CFD 2016-2	\$10,135,000
Total 2019 Special Tax CFD 2016-2:	\$10,135,000

2019 Special Tax CFD 2016-4

On November 7, 2019, the CFD issued \$4,185,000 of special tax bonds, to finance a portion of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
2019 Special Tax CFD 2016-4	Actual
2019 Special Tax CFD 2016-4	\$4,080,000
Total 2019 Special Tax CFD 2016-4:	\$4,080,000



2020 Special Tax CFD 2019-1

On September 23, 2020, the CFD issued \$2,355,000 of special tax bonds, to finance a portion of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.

FY2017 FY2018 FY2019 FY2020 FY2021



The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2020 Special Tax CFD 2019-1	
2020 Special Tax CFD 2019-1	\$2,355,000
Total 2020 Special Tax CFD 2019-1:	\$2,355,000

2020 Special Tax IA 8F

On June 17, 2020, the CFD issued \$12,780,000 of special tax bonds, to finance a portion of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.

FY2017 FY2018 FY2019 FY2020 FY2021



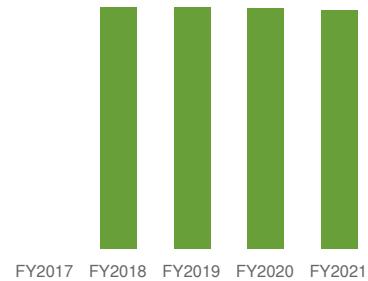
The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2020 Special Tax IA 8F	
2020 Special Tax IA 8F	\$12,780,000
Total 2020 Special Tax IA 8F:	\$12,780,000



2018 Special Tax IA 17C

On June 6, 2018, the CFD issued \$8,730,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2018 Special Tax IA 17C	
2018 Special Tax IA 17C	\$8,660,000
Total 2018 Special Tax IA 17C:	\$8,660,000

2018 Special Tax IA 7B

On November 8, 2018, the CFD issued \$2,370,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
	Actual
2018 Special Tax IA 7B	
2018 Special Tax IA 7B	\$2,150,000
Total 2018 Special Tax IA 7B:	\$2,150,000



2018 Special Tax IA 7D

On November 8, 2018, the CFD issued \$3,725,000 of special tax bonds, to finance a portion of the costs of acquiring and constructing certain public infrastructure improvements necessary for the development of property within the City per a settlement agreement with developers.



The notes are secured by a first pledge of the special tax revenues and funds on deposit in the Bond Fund, Reserve Fund, and Special Tax Fund.

	FY2021
2018 Special Tax IA 7D	Actual
2018 Special Tax IA 7D	\$3,560,000
Total 2018 Special Tax IA 7D:	\$3,560,000

2021 Refunding Bonds

On August 8, 2019, the BFA issued \$5,375,000 of 2019 Local Agency Refunding Revenue Bonds, Series A (the Authority Bonds) for the purpose of refunding the Beaumont Financing Authority Local Agency Revenue Bonds Series 2007 A, C and D.



The Authority Bonds are payable from and secured by repayment of the District Bonds.

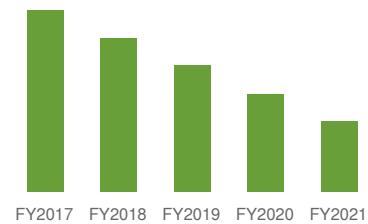
Neither the Authority Bonds nor the District Bonds are general obligations of the City nor any other political subdivision and the full faith and credit of the City is not pledged for repayment thereof.

	FY2021
2021 Refunding Bonds	Actual
2021 Refunding Bonds	\$18,675,000
Total 2021 Refunding Bonds:	\$18,675,000



AB 1484 Due Diligence Review

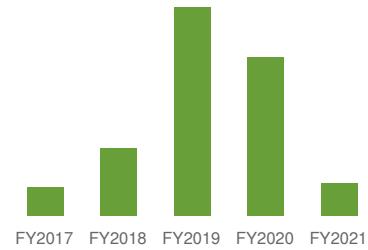
The City has entered into an agreement with the State of California, Department of Finance (State) to pay an outstanding amount due from the State's Due Diligence Review. The original amount due was \$2,875,912, and the outstanding balance is \$775,912 at June 30, 2021. The agreement calls for annual payments of \$300,000 through July 15, 2022, with a final payment of \$175,912 on July 15, 2023. The City will utilize "residual" pass-through payments received by the City's General Fund to pay for this debt of the former Redevelopment Agency. There is no interest charged by the State.



	FY2021
AB 1484 Due Diligence Review	Actual
AB 1484 Due Diligence Review	\$775,912
Total AB 1484 Due Diligence Review:	\$775,912

Capital Leases

The City has entered into several lease agreements for the financing of public works vehicles, police vehicles, and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the date of inception.



	FY2021
Capital Leases	Actual
Capital Leases	\$91,327
Total Capital Leases:	\$91,327



WRCOG TUMF Judgement

The City was involved in litigation with the Western Riverside Council of Governments (WRCOG) regarding the Transportation Uniform Mitigation Fees (TUMF) to be collected by the City and remitted to WRCOG. In September of 2014, the Superior Court of the State of California, County of Orange (Court), entered judgement against the City in favor of WRCOG. The Court determined that the City of Beaumont failed to remit approximately \$43 million in TUMF to WRCOG over a period of several years. In addition to remitting the \$43 million, the Court also ordered the City to pay interest on the move amount at the rate of 7 percent per annum, for the period of October 21, 2009 to September 22, 2014, totaling \$14,809,096, with interest accruing in the amount of \$8,246 per day thereafter. By separate order dated February 27, 2015, the Court awarded WRCOG attorney fees in the amount of \$2,077,525. In May 2017, the City and WRCOG entered into an Amended and Restated Settlement Agreement and Release (the "WRCOG Settlement"), which resolved the \$62 plus million judgement WRCOG had obtained against the City. In accordance with the WRCOG Settlement, the City was required to make payments totaling \$4,100,000 to WRCOG for future street related projects to be completed by WRCOG. As of June 30, 2018, the WRCOG Settlement was paid in full.



FY2017 FY2018 FY2019 FY2020 FY2021

WRCOG TUMF Judgement
WRCOG TUMF Judgement
Total WRCOG TUMF Judgement:



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

