



Staff Report

TO: City Council
FROM: Marcia Mason, Budget Analyst
DATE: August 19, 2025
SUBJECT: FY2024-2025 4th Quarter Budget Update and Financial Status Report

Description: Quarterly report on the status of the City's budget and financial status as of June 30, 2025.

Background and Analysis:

The Fiscal Year 2024-25 4th quarter financials provide an update to the City's financial position relative to the FY 2024-25 budget.

Budget Control and Monitoring

The City of Beaumont Budget Policy provides that the Finance Department will maintain a system of tools for departments to manage their budgets and for financial monitoring and control of the City's budget during the fiscal year. This system will provide the departments and City Council with information on revenue, expenditures, and budget performance at both the department and fund level.

General Fund Summary

Most of the General Fund revenue budget is from taxes. Property tax is usually recorded in December and May. Sales tax is received in monthly advanced estimated payments and then a quarterly actual clean-up payment. Other taxes include Motor Vehicle In-Lieu, which is received in February and June, as well as Utility Users tax, which is received monthly.

General Fund Revenues

As of June 30, 2025, the City has collected 107% of the FY 2025 budgeted revenues. Sales tax has been recorded through April. Interest is well over budget but still needs to allocate interest to other funds. Revenues for FY25 received through August 30, 2025, will continue to be recorded. Below is a table for General Fund Revenues as of June 30, 2025.

| | GENERAL FUND | | | | |
|-------------------------|---------------------------------|--------------------------------|----------------------|----------------------|-------------|
| | ORIGINAL BUDGET FY2024/25 | CURRENT BUDGET FY2024/25 | ACTUAL FY2024/25 | ESTIMATED ACTUALS | % |
| Taxes | 47,697,416.00 | 48,657,531.00 | 51,341,317.36 | 55,884,749.36 | 106% |
| Licenses | 398,437.00 | 398,437.00 | 428,992.22 | 428,992.22 | 108% |
| Permits | 2,204,998.00 | 2,204,998.00 | 2,175,030.94 | 2,175,030.94 | 99% |
| Franchise Fees | 3,421,662.00 | 3,421,662.00 | 4,007,574.17 | 4,007,574.17 | 117% |
| Grants | | - | 26,250.00 | 26,250.00 | 0% |
| Charges for Services | 2,666,801.00 | 2,916,801.00 | 2,861,329.74 | 2,861,329.74 | 98% |
| Fines and Forfeitures | 174,194.00 | 174,194.00 | 241,900.50 | 241,900.50 | 139% |
| Cost Recovery | 950,988.00 | 950,988.00 | 1,173,571.58 | 1,173,571.58 | 123% |
| Miscellaneous | 1,749,915.00 | 1,749,915.00 | 4,116,186.26 | 4,116,186.26 | 235% |
| Other Financing Sources | 1,589,468.00 | 1,589,468.00 | 1,589,325.12 | 1,589,325.12 | 100% |
| Transfers | 7,263,776.00 | 7,341,076.00 | 6,328,300.78 | 7,341,076.00 | 86% |
| TOTAL REVENUES | 68,117,655.00 | 69,405,070.00 | 74,289,778.67 | 79,845,985.89 | 107% |

General Fund Departments

The table below provides an overview of the general fund department budgets through June 30, 2025.

| General Fund Expenditures | | | | |
|---------------------------|-------------------------|------------------------|----------------------|--------------|
| DEPARTMENT | FY 2025 ORIGINAL BUDGET | CURRENT FY 2025 BUDGET | FY 2025 ACTUAL | % |
| Non-Departmental | 6,535,845.00 | 19,000,845 | 18,382,836.12 | 96.7% |
| City Council | 258,132.00 | 358,132 | 351,563.71 | 98.2% |
| City Clerk | 735,687.00 | 736,213 | 656,741.26 | 89.2% |
| Administration | 1,415,425.00 | 1,446,925 | 1,266,906.05 | 87.6% |
| Communications | 583,904.00 | 603,904 | 494,726.12 | 81.9% |
| Finance | 1,947,981.00 | 2,930,837 | 2,885,410.78 | 98.5% |
| IT | 1,977,193.00 | 1,977,193 | 1,938,976.86 | 98.1% |
| Economic Development | 928,647.00 | 2,005,145 | 624,872.72 | 31.2% |
| Risk and HR | 3,780,143.00 | 3,780,143 | 3,473,099.60 | 91.9% |
| Legal | 1,500,000.00 | 1,500,000 | 1,207,500.86 | 80.5% |
| Community Development | 964,171.00 | 999,478 | 764,813.86 | 76.5% |
| Community Services | 2,182,288.00 | 2,194,756 | 1,811,757.29 | 82.5% |
| Animal Control | 368,025.00 | 372,247 | 313,517.34 | 84.2% |
| Community Enhancement | 385,343.00 | 425,068 | 321,622.37 | 75.7% |
| Police | 17,317,370.00 | 17,489,096 | 16,930,799.89 | 96.8% |
| K-9 | 17,463.00 | 27,327 | 24,665.94 | 90.3% |
| Police Support | 3,306,054.00 | 3,310,412 | 2,870,384.73 | 86.7% |
| Fire | 9,271,237.00 | 9,271,237 | 5,160,209.60 | 55.7% |
| Building and Safety | 1,430,099.00 | 1,699,509 | 1,309,806.21 | 77.1% |
| Public Works | 2,820,992.00 | 2,916,507 | 2,419,243.96 | 83.0% |
| Street Maintenance | 2,922,935.00 | 3,017,744 | 2,714,989.10 | 90.0% |
| Building Maintenance | 1,391,247.00 | 1,391,247 | 1,254,661.21 | 90.2% |
| Parks and Grounds | 4,694,735.00 | 4,739,735 | 4,335,553.96 | 91.5% |
| TOTAL EXPENDITURES | 66,734,916.00 | 82,193,700 | 71,514,659.54 | 87.0% |

Departments that have been highlighted in yellow are outside of the +/- 10% from the 100% threshold. Activity for FY25 will continue to be processed through August 30, 2025, and posted to FY25.

The following table provides for expenditures by type. Personnel costs make up 41% of the actuals to date. Currently, all categories are within budget. Operating costs are 30% of actuals followed by capital at 4%. Overall, estimated actuals have revenues coming in \$10.4M above budget and expenditures \$10.6M below budget for an overall estimated surplus of \$8.3M.

| | EXPENSE TYPE | FY 2025 ORIGINAL BUDGET | FY 2025 CURRENT BUDGET | FY 2025 ACTUAL | ESTIMATED ACTUALS | % | |
|---------------------------|------------------------|-------------------------|------------------------|----------------------|----------------------|-------------|------------|
| Personnel | | | | | | | |
| | Salaries and Wages | 21,823,874.00 | 22,001,203.00 | 20,824,218.48 | 20,824,218.48 | 95% | |
| | Benefits | 9,499,549.00 | 9,574,901.00 | 7,940,316.94 | 7,940,316.94 | 83% | |
| | Other | 563,866.00 | 565,708.00 | 444,210.87 | 444,210.87 | 79% | |
| | TOTAL PERSONNEL | 31,887,289.00 | 32,141,812.00 | 29,208,746.29 | 29,208,746.29 | 91% | 41% |
| Operating | | | | | | | |
| | Recruitment/Hiring | | 40,000.00 | 142,377.34 | 142,377.34 | 356% | |
| | Utilities | 2,024,510.00 | 2,024,510.00 | 2,177,021.82 | 2,177,021.82 | 108% | |
| | Administration | 1,301,927.00 | 1,307,835.00 | 1,298,569.08 | 1,298,569.08 | 99% | |
| | Fleet Costs | 888,860.00 | 903,860.00 | 861,941.57 | 861,941.57 | 95% | |
| | Program Costs | 1,857,071.00 | 2,810,879.00 | 1,662,152.99 | 1,662,152.99 | 59% | |
| | Repairs & Maintenance | 1,384,180.00 | 1,480,708.00 | 935,693.88 | 935,693.88 | 63% | |
| | Supplies | 1,301,028.00 | 1,358,740.00 | 1,147,453.50 | 1,147,453.50 | 84% | |
| | Special Services | 390,000.00 | 679,471.00 | 302,735.16 | 302,735.16 | 45% | |
| | Contractual Services | 14,347,044.00 | 15,529,779.00 | 10,030,397.00 | 11,830,397.00 | 65% | |
| | Other | 3,200,316.00 | 3,160,316.00 | 2,655,504.02 | 2,655,504.02 | 84% | |
| | TOTAL OPERATING | 26,694,936.00 | 29,296,098.00 | 21,213,846.36 | 23,013,846.36 | 72% | 30% |
| Capital | | | | | | | |
| | Equipment | 832,598.00 | 858,719.00 | 758,555.04 | 808,555.04 | 88% | |
| | Furniture | - | - | - | - | 0% | |
| | Vehicle | 888,889.00 | 1,000,867.00 | 1,038,358.51 | 1,038,358.51 | 104% | |
| | Structure | 308,456.00 | 308,456.00 | 308,456.00 | 308,456.00 | 100% | |
| | Debt Service (Leases) | | 120,005.00 | 536,206.17 | 536,206.17 | | |
| | TOTAL CAPITAL | 2,029,943.00 | 2,288,047.00 | 2,641,575.72 | 2,691,575.72 | 115% | 4% |
| Contingency | | | | | | | |
| | CONTINGENCY | 75,000.00 | 75,000.00 | 67,655.05 | 65,396.61 | 90% | 0% |
| Transfers | | | | | | | |
| | TRANSFERS | 5,927,743.00 | 18,392,743.00 | 18,382,836.12 | 18,392,743.00 | 100% | 26% |
| Total Expenditures | | 66,614,911.00 | 82,193,700.00 | 71,514,659.54 | 73,372,307.98 | 87% | 89% |

Wastewater Fund Summary

Revenues

Wastewater revenues are collected in arrears. The July billing is accrued back to prior FY25. Billing is completed bi-monthly. As of June 30, 2025, the Wastewater Fund has collected 114% of its budgeted revenues.

| | WASTEWATER REVENUES | | | | |
|-------------------------|-------------------------|------------------------|----------------------|----------------------|-------------|
| | FY 2025 ORIGINAL BUDGET | FY 2025 CURRENT BUDGET | ACTUAL FY2024/25 | ESTIMATED ACTUALS | % |
| Fines and Forfeitures | - | - | 85,500.16 | 85,500.00 | 0% |
| Cost Recovery | 3,500.00 | 3,500.00 | 172,164.11 | 172,164.00 | 4919% |
| Miscellaneous | 113,921.00 | 113,921.00 | 431,027.83 | 431,027.83 | 378% |
| Proprietary Revenues | 14,712,628.00 | 14,712,628.00 | 16,203,452.65 | 17,403,453.00 | 110% |
| Other Financing Sources | | | 172.86 | 173.00 | 0% |
| Transfers | - | - | - | - | 0% |
| TOTAL REVENUES | 14,830,049.00 | 14,830,049.00 | 16,892,317.61 | 18,092,317.83 | 114% |

Expenses

Wastewater expenses as of June 30, 2025, total \$14.2M, which is 96% of the FY2025 budget. Personnel Costs make up 19% of the actuals to date, Operating Costs make up 44%, Contingency and capital make up 4% of the budget, and Transfers Out for projects and debt service make up the remaining 34%.

Currently, all categories are within budget except Contingency. Overall, estimated actuals have revenues coming in \$3.2M above budget and expenses coming in \$619K below budget for an overall estimated surplus of \$3.8M.

| WASTEWATER EXPENSES | | | | | | |
|-----------------------|------------------------|-------------------------|------------------------|----------------------|----------------------|-------------|
| | EXPENSE TYPE | FY 2025 ORIGINAL BUDGET | FY 2025 CURRENT BUDGET | FY 2025 ACTUAL | ESTIMATED ACTUALS | % |
| Personnel | | | | | | |
| | Salaries and Wages | 1,794,395.00 | 1,794,395.00 | 1,796,992.67 | 1,796,992.67 | 100% |
| | Benefits | 675,743.00 | 675,743.00 | 581,674.97 | 581,674.97 | 86% |
| | Other | 39,706.00 | 39,706.00 | 120,737.54 | 120,737.54 | 304% |
| | TOTAL PERSONNEL | 2,509,844.00 | 2,509,844.00 | 2,499,405.18 | 2,499,405.18 | 100% |
| Operating | | | | | | |
| | Utilities | 1,249,800.00 | 1,249,800.00 | 1,277,481.52 | 1,277,481.52 | 102% |
| | Administration | 283,633.00 | 283,633.00 | 230,024.75 | 230,024.75 | 81% |
| | Fleet Costs | 93,810.00 | 93,810.00 | 70,391.73 | 70,391.73 | 75% |
| | Repairs & Maintenance | 237,028.00 | 237,028.00 | 230,174.05 | 230,174.05 | 97% |
| | Supplies | 941,500.00 | 941,500.00 | 748,483.58 | 748,483.58 | 79% |
| | Contractual Services | 1,776,026.00 | 1,820,226.00 | 1,311,455.28 | 1,311,455.28 | 72% |
| | Admin Overhead | 1,489,000.00 | 1,489,000.00 | 1,489,000.00 | 1,489,000.00 | 100% |
| | Other | 504,312.00 | 504,312.00 | 403,675.75 | 403,675.75 | 80% |
| | TOTAL OPERATING | 6,575,109.00 | 6,619,309.00 | 5,760,686.66 | 5,760,686.66 | 87% |
| Capital | | | | | | |
| | Equipment | - | - | 11,852.50 | 11,852.50 | |
| | Structure | | | 9,245.00 | 9,245.00 | |
| | TOTAL CAPITAL | - | - | 21,097.50 | 21,097.50 | 0% |
| Contingency | | | | | | |
| | CONTINGENCY | 220,500.00 | 237,440.00 | 466,073.24 | 466,073.24 | 196% |
| | Debt Service | 346.00 | 346.00 | - | 346.00 | |
| Transfers | | | | | | |
| | TRANSFERS | 5,524,250.00 | 5,524,250.00 | 4,473,070.27 | 5,524,250.00 | 81% |
| Total Expenses | | 14,830,049.00 | 14,891,189.00 | 13,220,332.85 | 14,271,512.58 | 89% |

Transit Fund Summary

Revenues

Most of the transit fund revenues consist of funding from the Riverside County Transportation Commission (RCTC). Revenue from RCTC is received on a monthly basis. Other revenues received include ridership fares, Measure A taxes, interest and EV charging station revenue recorded in Miscellaneous revenue, and other financing sources, which consist of sale of property. As of June 30, 2025, the Transit Fund has collected 101% of its budgeted revenues.

| | TRANSIT REVENUES | | | | |
|-------------------------|-------------------------|------------------------|---------------------|---------------------|-------------|
| | FY 2025 ORIGINAL BUDGET | FY 2025 CURRENT BUDGET | ACTUAL FY2024/25 | ESTIMATED ACTUALS | % |
| Taxes | 199,000.00 | 199,000.00 | 199,000.00 | 199,000.00 | 100% |
| Intergovernmental | 2,989,021.00 | 2,989,021.00 | 2,856,021.00 | 2,976,021.00 | 96% |
| Miscellaneous | 42,500.00 | 42,500.00 | 187,367.51 | 187,367.51 | 441% |
| Proprietary Revenues | 47,550.00 | 47,550.00 | 58,668.31 | 58,668.31 | 123% |
| Other Financing Sources | - | - | 835.00 | 835.00 | 0% |
| Transfers | - | - | - | - | 0% |
| TOTAL REVENUES | 3,278,071.00 | 3,278,071.00 | 3,301,891.82 | 3,421,891.82 | 101% |

Expenses

Transit expenses as of June 30, 2025, total \$3.07M, which is 93% of the FY2025 budget. Personnel Costs make up 79% of the actuals to date, and Operating Costs make up 21%.

| TRANSIT EXPENSES | | | | | | |
|-----------------------|------------------------|-------------------------|------------------------|---------------------|---------------------|-------------|
| | EXPENSE TYPE | FY 2025 ORIGINAL BUDGET | FY 2025 CURRENT BUDGET | FY 2025 ACTUAL | ESTIMATED ACTUALS | % |
| Personnel | | | | | | |
| | Salaries and Wages | 1,810,792.00 | 1,810,792.00 | 1,727,393.79 | 1,727,393.79 | 95% |
| | Benefits | 662,522.00 | 662,522.00 | 671,335.17 | 671,335.17 | 101% |
| | Other | 54,368.00 | 54,368.00 | 33,002.20 | 33,002.20 | 61% |
| | TOTAL PERSONNEL | 2,527,682.00 | 2,527,682.00 | 2,431,731.16 | 2,431,731.16 | 96% |
| Operating | | | | | | |
| | Utilities | 80,780.00 | 80,780.00 | 110,863.57 | 110,863.57 | 137% |
| | Administration | 90,505.00 | 90,505.00 | 65,925.09 | 65,925.09 | 73% |
| | Fleet Costs | 318,400.00 | 318,400.00 | 204,140.76 | 204,140.76 | 64% |
| | Program Costs | 17,638.00 | 34,288.00 | 34,505.13 | 34,505.13 | 101% |
| | Repairs & Maintenance | 65,540.00 | 65,540.00 | 67,003.51 | 67,003.51 | 102% |
| | Supplies | 11,000.00 | 11,000.00 | 8,645.37 | 8,645.37 | 79% |
| | Contractual Services | 50,080.00 | 50,080.00 | 36,953.89 | 36,953.89 | 74% |
| | Admin Overhead | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100% |
| | Other | 8,750.00 | 8,750.00 | 5,990.10 | 5,990.10 | 68% |
| Capital | TOTAL OPERATING | 742,693.00 | 759,343.00 | 634,027.42 | 634,027.42 | 83% |
| | Structure | 7,696.00 | 7,696.00 | 7,696.00 | 7,969.00 | 0% |
| | TOTAL CAPITAL | 7,696.00 | 7,696.00 | 7,696.00 | 7,696.00 | 100% |
| Transfers | | | | | | |
| | TRANSFERS | | | | | |
| Total Expenses | | 3,278,071.00 | 3,294,721.00 | 3,073,454.58 | 3,073,454.58 | 93% |

Recommended Budget Adjustments

The following table comprises of recommended budget adjustments for other special funds.

| FUND | DESCRIPTION | CURRENT BUDGET | ACTUAL | BUDGET ADJUSMTENT |
|------|------------------------------|-----------------|-----------------|-------------------|
| 120 | Self Insurance | \$ 230,820.00 | \$ 792,638.87 | \$ 561,818.87 |
| 855 | Public Improvement Authority | \$ 3,153,743.00 | \$ 3,170,632.30 | \$ 16,889.30 |

Please note these are not the final actuals as Finance is paying invoices and completing entries through August on invoices for goods and services rendered on or before June 30, 2025.

This report went to the Finance and Audit Committee on July 28, 2025, and has been updated to reflect the current actuals.

Fiscal Impact:

The estimated cost to prepare this report is \$313.

Recommended Action:

Approve recommended budgets adjustments as outlined in Attachment B; and
Receive and file report.

Attachments:

- A. All Funds Budget Report as of June 30, 2024
- B. Budget Adjustments Form