

# EXPENDITURE SUMMARY

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## EXPENDITURE SUMMARY

### COVID-19 Impacts to Expenditures

Economic impacts related to the Coronavirus (COVID-19) pandemic have spread across the globe for several months, with the City of Hesperia experiencing the fiscal ramifications beginning mid-March 2020. In March, the State of California declared a State of Emergency and issued a Shelter in Place order, which was reaffirmed by the County of San Bernardino. These orders resulted in the closure of all non-essential businesses and organizations and the cancellation of public gathering with the intent of social distancing in order to slow the spread of the disease. With the closure of businesses and the drastic reduction of travel, the City's revenue base eroded. Along with the impacts of temporary closing of business, most experts agree that the nation has entered a recession; however, the same experts cannot agree on the expected length of the recession, as there is little data detailing the economic effects of a pandemic.

The City has considered all available data and trends to create the FY 2020-21 Budget. It must be noted that the economic landscape is changing daily. While all projections are made with the available data at the time, trends and information will evolve. The City will continue to monitor its revenue and make necessary changes to expenditures. Such changes will be reported to the City Council not less than quarterly, with the first planned review occurring in November 2020.

Every effort was made to adhere to the City Council's financial policy of adopting a balanced budget. Unfortunately, revenues reduced at such a great pace that the use of reserves, or savings from prior fiscal years was needed. The City has made every effort to minimize the use of reserves by reducing operating expenditures. It should be noted that many of these reductions will be discussed in other sections of the budget, as the Expenditure Summary is intended to provide a very summarized view of the budget. Detail of all expenditures can be found in the subsequent sections of the budget.

The following is a listing of reductions caused by the financial impacts of the pandemic.

1. The City Council and the City Manager have voluntarily elected to reduce their salary by ten percent (10%).
2. Furloughs, which equate to a 10% salary reduction for non-represented employees, will be implemented during the first full period in July 2020.
3. The freezing of merit step increases, as well as merit bonuses for the non-represented employees.
4. The FY 2020-21 Budget does not include a cost of living adjustment (COLA) for the non-represented employees.
5. Reducing office and travel related expenses by 15% for each department.
6. Twelve vacant positions, of which seven are full-time and five are part-time positions, will not be budgeted. For the purpose of allocating budgeted funds, the City will show full-time equivalents (FTE) reduction; however, these positions are not recommended for elimination by resolution of the City Council.
7. Detailed review of all operating contracts and request of current vendors to either reduce prices where feasible or hold costs into FY 2020-21.

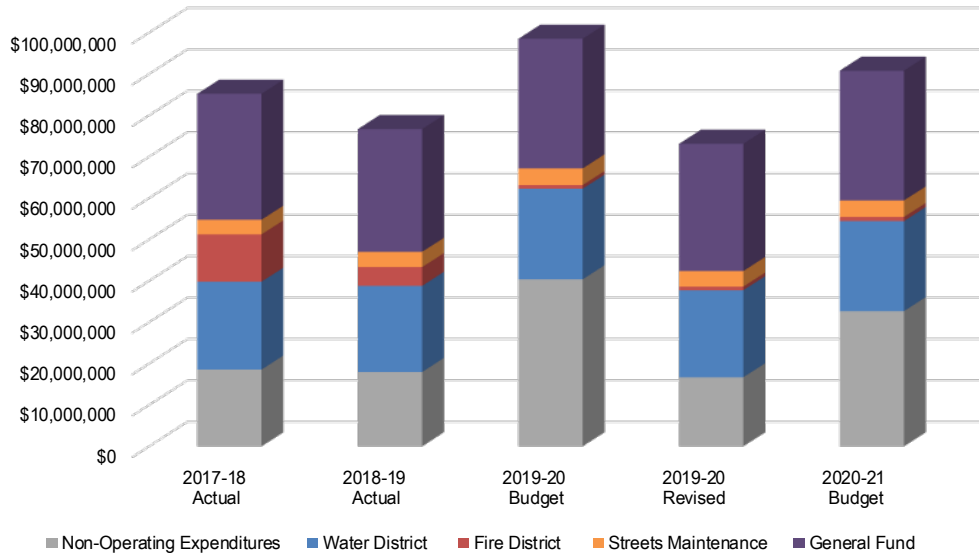
### Summary

The FY 2020-21 Budget of \$90.8 million is an 8% reduction from the FY 2019-20 Budget of \$98.5 million. Overall, the largest reductions are with the Capital Improvement Program (CIP) projects, as projects were either completed during FY 2019-20 or placed on hold due to funding impacts of the pandemic. The City's operating budget, which are areas that include staffing and providing services to the citizens, is expected to remain flat. This is primarily due to the implementation of non-represented employee furloughs somewhat offset by increases by CalPERS to address the unfunded liability (refer to the Position Summary in the E. Section for a detailed review of the pension costs) and law enforcement contract costs.

The chart on the following page provides an overview of the City's operating and non-operating budget and includes a brief discussion of the substantive changes to the FY 2020-21 Budget.

## EXPENDITURE SUMMARY

### 2020-21 Budgeted Expenditures

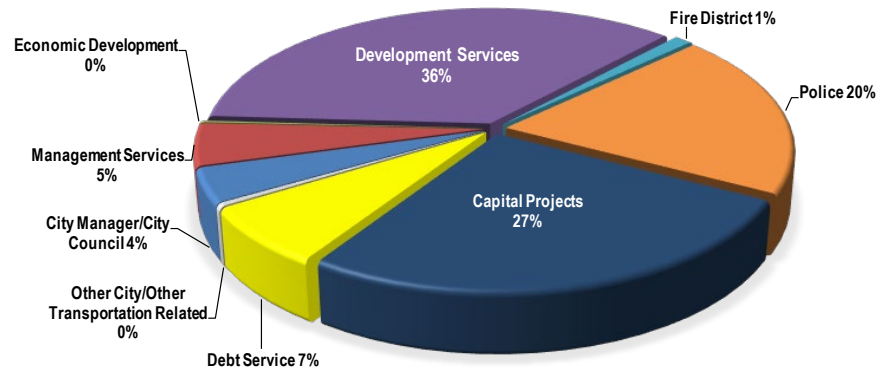


	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change (Budget to Budget)
<i>Operating Expenditures</i>						
General Fund	\$ 30,458,140	\$ 29,654,343	\$ 31,327,776	\$ 30,773,883	\$ 31,370,725	0%
Streets Maintenance	3,539,084	3,690,328	4,008,994	3,753,193	3,966,899	-1%
Water District	21,242,493	20,821,770	21,885,625	21,047,329	21,771,171	-1%
Fire District	11,420,497	4,545,999	905,656	874,510	1,009,576	11%
<b>Total Operating Expenditures</b>	<b>\$66,660,214</b>	<b>\$58,712,440</b>	<b>\$58,128,051</b>	<b>\$56,448,915</b>	<b>\$58,118,371</b>	<b>0%</b>
<i>Non-Operating Expenditures</i>						
Non-Operating Funds	3,374,401	1,206,940	1,918,305	2,134,991	1,891,640	-1%
Capital Outlay in Operating Funds	1,461,802	1,729,194	755,700	489,130	410,117	-46%
Debt Service	4,861,394	6,041,296	6,219,840	6,040,421	6,292,837	1%
Capital Improvement Program	8,852,836	8,974,245	31,475,042	8,013,825	24,064,686	-24%
<b>Total Non-Operating Expenditures</b>	<b>18,550,433</b>	<b>17,951,675</b>	<b>40,368,887</b>	<b>16,678,367</b>	<b>32,659,280</b>	<b>-19%</b>
<b>Total Budgeted Expenditures</b>	<b>\$ 85,210,647</b>	<b>\$ 76,664,115</b>	<b>\$ 98,496,938</b>	<b>\$ 73,127,282</b>	<b>\$ 90,777,651</b>	<b>-8%</b>

- **General Fund** – As shown in the chart, the operating portion, areas with staffing, is \$31.4 million. It should be noted that the overall General Fund budget, as shown on page D - 6, is \$32.9 million. The difference is due to mandated or obligated non-operating costs. The operating portion of the General Fund is increasing slightly due to the CalPERS pension costs and the increase to the law enforcement contract with the County of San Bernardino, offset by reductions identified on the previous page. Refer to the Police Department in the F. Section for a detailed review of the law enforcement contract.
- **Streets Maintenance & Water District** – Both of these funds are expected to remain flat into the next year. Increases to pension and utilities costs have been offset by the aforementioned reductions. Additionally, an effort to conserve funds, necessary vehicle and equipment replacements are on hold. Prior to the pandemic, the City had implemented a replacement schedule for its aging fleet.
- **Fire District** – The County of San Bernardino bears the responsibility for providing fire protection and ambulance services. After the annexation of these services, the City retained the legacy pension costs, which will increase by \$0.1 million as CalPERS is addressing the unfunded liability.
- **Community Development Commission** – While not shown in the above chart, the Community Development Commission (CDC) was responsible for fostering economic development for the City of Hesperia. Unfortunately, the CDC did not have a revenue source to support operations. To address this issue, the operations of the CDC has been absorbed into the General Fund, and is now the Economic Development Department.

## EXPENDITURE SUMMARY

### Total Expenditures by Department 2020-21 Budget

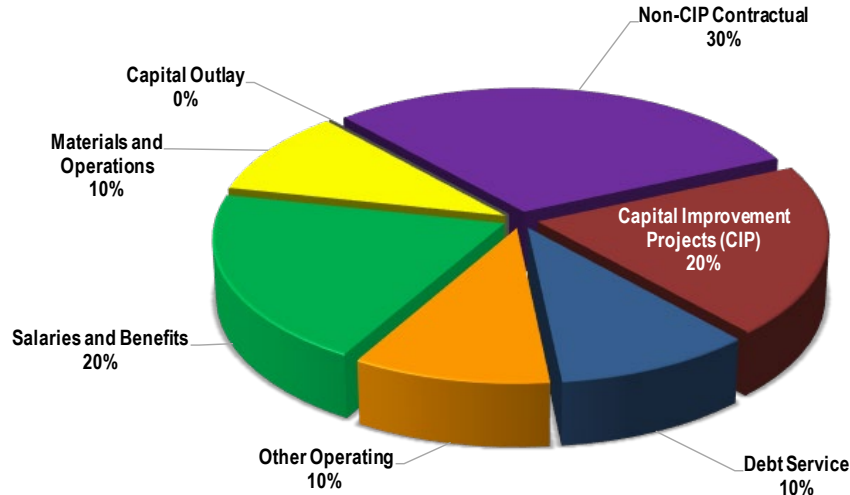


DEPARTMENTS	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	% Change From	
					2020-21 Budget	2019-20 Budget
City Council	\$ 850,227	\$ 748,294	\$ 902,533	\$ 894,953	\$ 698,407	-23%
City Manager	2,459,380	2,471,755	2,901,500	2,673,570	2,957,771	2%
Management Services	5,020,105	3,550,060	4,238,398	4,557,797	4,541,578	7%
Economic Development						
Community Development Commission	601,467	434,776	529,790	412,356	0	-100%
Economic Development (CDC)	0	0	0	0	369,063	100%
Hesperia Housing Authority	2,218,115	500,458	83,360	86,039	75,978	-9%
C.D.B.G.	287,317	176,375	497,416	240,200	99,213	-80%
Total Economic Development	3,106,899	1,111,609	1,110,566	738,595	544,254	-51%
Development Services						
Community Development	1,921,679	1,897,652	2,131,385	1,918,298	1,860,926	-13%
Code Compliance	2,462,959	2,756,764	2,934,291	2,830,985	2,934,658	0%
Public Works	5,709,966	5,632,904	6,332,683	5,854,401	5,743,211	-9%
Water Operations	18,462,761	18,190,711	17,817,793	16,905,015	18,785,499	5%
Sewer Operations	3,871,625	4,138,714	4,383,682	4,322,058	3,193,289	-27%
Total Development Services	32,428,990	32,616,745	33,599,834	31,830,757	32,517,583	-3%
Police	15,909,178	16,508,781	17,086,541	17,446,413	17,795,992	4%
Fire District	11,496,729	4,545,999	905,656	874,510	1,009,576	11%
Other Transportation Related	157,280	45,011	0	0	0	0%
Other City Related Expenditures	67,629	50,320	57,028	56,441	354,967	522%
Other City/Other Transportation Related	224,909	95,331	57,028	56,441	354,967	522%
Debt Service						
2013 Civic Plaza Refunding	800,966	820,275	836,750	834,975	852,250	2%
2012 Water Rights Acquisition	1,444,741	1,441,900	1,443,175	1,441,400	1,441,175	0%
Ranchero Road Interchange Loan from SBCTA	0	2,306,947	2,425,040	2,292,484	2,401,587	-1%
2014 Development Impact Fee (DIF) Loan	26,270	55,978	93,000	64,000	72,000	-23%
Water District	2,589,417	1,416,196	1,421,875	1,407,562	1,525,825	7%
Total Debt Service	4,861,394	6,041,296	6,219,840	6,040,421	6,292,837	1%
Capital Improvement Program						
C I P - Streets	4,721,935	1,538,495	14,379,063	4,399,020	17,826,710	24%
C I P - Storm Drain	36,388	80,567	1,930,000	263,000	792,760	-59%
C I P - Facilities	33,789	814,131	685,979	30,000	790,216	15%
C I P - Water	4,012,170	6,432,124	10,505,000	3,045,355	2,235,000	-79%
C I P - Sewer	48,554	108,928	3,975,000	276,450	2,420,000	-39%
Total Capital Improvement Program	8,852,836	8,974,245	31,475,042	8,013,825	24,064,686	-24%
<b>Total City Expenditures</b>	<b>\$ 85,210,647</b>	<b>\$ 76,664,115</b>	<b>\$ 98,496,938</b>	<b>\$ 73,127,282</b>	<b>\$ 90,777,651</b>	<b>-8%</b>

## EXPENDITURE SUMMARY

### Total Expenditures by Major Expenditure Classification

Due to the pandemic, nearly every major expenditure classification is reduced. The City made a concerted effort to reduce expenditures to minimize the impact to the reserves, while achieving the primary goal of providing for the citizens of the City of Hesperia.



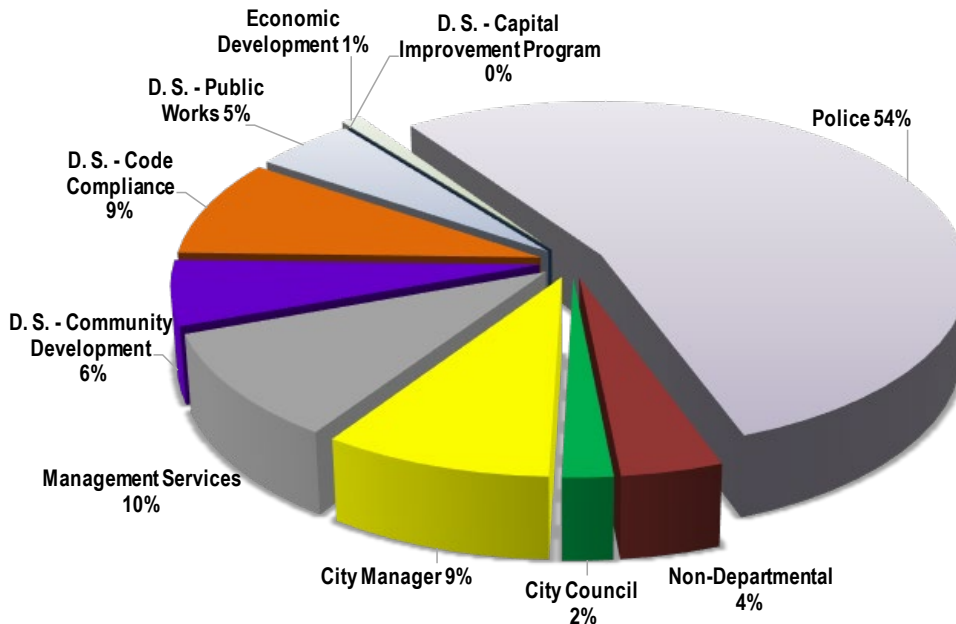
CLASSIFICATION	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% of Budget	% Change From 2019-20 Budget
Salaries and Benefits							
Salaries	\$ 11,796,206	\$ 12,116,372	\$ 12,936,911	\$ 12,056,919	\$ 11,900,183	10%	-8%
Benefits	6,048,000	7,928,546	6,984,675	6,616,063	7,508,839	10%	8%
Total Salaries and Benefits	17,844,206	20,044,917	19,921,586	18,672,982	19,409,022	20%	-3%
Materials and Operations	11,435,231	10,677,944	12,933,748	12,344,287	12,571,809	10%	-3%
Capital Outlay	1,559,881	1,834,036	866,783	509,468	410,117	0%	-53%
Non-CIP Contractual							
Contractual	6,996,341	4,762,405	5,786,236	5,177,981	5,690,890	10%	-2%
Police Contractual	15,572,363	16,240,527	16,823,453	17,157,545	17,431,620	20%	4%
Fire Contractual	10,530,863	3,641,912	0	0	0	0%	0%
Total Non-CIP Contractual	33,099,567	24,644,843	22,609,689	22,335,526	23,122,510	30%	2%
Capital Improvement Program (CIP)							
C I P - Streets	4,721,935	1,538,495	14,379,063	4,399,020	17,826,710	20%	24%
C I P - Storm Drain	36,388	80,567	1,930,000	263,000	792,760	0%	-59%
C I P - Facilities	33,789	814,131	685,979	30,000	790,216	0%	15%
C I P - Water	4,012,170	6,432,124	10,505,000	3,045,355	2,235,000	0%	-79%
C I P - Sewer	48,554	108,928	3,975,000	276,450	2,420,000	0%	-39%
Total CIP	8,852,836	8,974,245	31,475,042	8,013,825	24,064,686	20%	-24%
Other Operating	7,557,532	4,446,834	4,470,250	5,210,773	4,906,670	10%	10%
Debt Service	4,861,394	6,041,296	6,219,840	6,040,421	6,292,837	10%	1%
<b>Total Expenditures</b>	<b>\$ 85,210,647</b>	<b>\$ 76,664,115</b>	<b>\$ 98,496,938</b>	<b>\$ 73,127,282</b>	<b>\$ 90,777,651</b>	<b>100%</b>	<b>-8%</b>

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## EXPENDITURE SUMMARY

### Total General Fund Expenditures by Department

As previously noted, increases to the General Fund Expenditures has primarily resulted from CalPERS pension costs and the increase to the law enforcement contract with the County of San Bernardino. Additionally, the City Manager Department is increasing due to the planned replacement of aging data servers and upgrading of the Development Services Department's Enterprise Resource Program (ERP) software. Both of these projects were in the advance planning stages prior to the pandemic and could not be postponed.



DEPARTMENTS	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% of Budget	Change From 2019-20 Budget
City Council	\$ 850,227	\$ 748,294	\$ 902,533	\$ 894,953	\$ 698,407	2%	-23%
City Manager	2,459,380	2,471,755	2,901,500	2,673,570	2,957,771	9%	2%
Management Services	5,020,105	3,550,060	3,487,687	3,217,842	3,180,096	10%	-9%
Economic Development	0	0	0	0	369,063	1%	100%
Development Services							
D. S. - Community Development	1,921,679	1,897,652	2,131,385	1,918,298	1,860,926	6%	-13%
D. S. - Code Compliance	2,462,959	2,756,764	2,934,291	2,830,985	2,934,658	9%	0%
D. S. - Public Works	1,951,681	1,752,543	1,963,689	1,837,356	1,705,312	5%	-13%
D. S. - Capital Improvement Program	33,639	0	0	0	0	0%	0%
Development Services T total	6,369,958	6,406,959	7,029,365	6,586,639	6,500,896	20%	-8%
Police	15,909,178	16,508,781	17,086,541	17,446,413	17,795,992	54%	4%
Non-Departmental	0	0	750,711	1,339,955	1,361,482	4%	81%
<b>Total General Fund Expenditures</b>	<b>\$30,608,848</b>	<b>\$ 29,685,849</b>	<b>\$32,158,337</b>	<b>\$32,159,372</b>	<b>\$ 32,863,707</b>	<b>100%</b>	<b>2%</b>

**Note:** While the Police department is 54% of the General Fund budget, the law enforcement contract of \$17,431,620 is 53% of budgeted expenditures. This ensures compliance with the City Council's adopted financial policies.

## EXPENDITURE SUMMARY

### Total General Fund Expenditures Budget

The Total General Fund Expenditures of \$32,863,707 on the previous page does not include Transfers Out. Including the Transfers Outs, the total budgeted General Fund Expenditures and Transfers Out as depicted below are \$36,164,984.

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 Budget
General Fund Expenditures	\$30,608,848	\$ 29,685,849	\$32,158,337	\$32,159,372	\$ 32,863,707	2%
Transfers Out						
1. Fund 170 - Community Development Commission	428,682	0	0	430,299	0	0%
2. Fund 210 - HFPD CalPERS	0	535,636	644,000	644,000	1,009,576	57%
3. Fund 263 - Street Maintenance	0	0	0	0	199,992	100%
4. Fund 304 - 2014 DIF Loan (DIF-Public Service)	656,687	656,818	350,000	496,000	557,000	59%
5. Fund 402 - 2012 Water Rights Acquisition Debt Service	1,441,248	1,428,376	1,443,175	1,441,400	1,430,748	-1%
6. Fund 403 - 2005 COP Refinance Debt Service	95,963	95,982	106,686	106,686	103,961	-3%
Total Transfers Out	\$ 2,622,580	\$ 2,716,812	\$ 2,543,861	\$ 3,118,385	\$ 3,301,277	30%
<b>Total General Fund Expenditures and Transfers Out</b>	<b>\$33,231,428</b>	<b>\$ 32,402,661</b>	<b>\$34,702,198</b>	<b>\$ 35,277,757</b>	<b>\$ 36,164,984</b>	<b>4%</b>

Transfers Out are uses of a fund's resources to move an expenditure to a fund where its recording is more appropriate. For the above listed Transfers Out from the General Fund, there is a corresponding Transfers In, to record the received resource in each listed fund. For example, the Transfer Out to Fund 402 – 2012 Water Rights Acquisition Debt Service provides a resource, to that fund, to make the annual required payment on the bonds.

More detailed information regarding Transfers Out and Transfers In, can be found in the Section B – Resources & Expenditures Summaries Page B – 3 and Section I – Fund Balance Summary Page I – 23.



## EXPENDITURE SUMMARY

### TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM

EXPENDITURES BY FUND	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 Budget
<b><u>General Fund</u></b>						
<b><u>City Council</u></b>						
100 100 City Council	\$ 542,369	\$ 557,746	\$ 602,533	\$ 544,953	\$ 398,407	-34%
100 102 City Attorney	307,858	190,548	300,000	350,000	300,000	0%
Total City Council	\$ 850,227	\$ 748,294	\$ 902,533	\$ 894,953	\$ 698,407	-23%
<b><u>City Manager</u></b>						
100 200 City Manager	\$ 1,144,729	\$ 1,378,098	\$ 1,472,767	\$ 1,326,947	\$ 1,279,590	-13%
100 215 Information Technology	1,314,651	1,093,657	1,428,733	1,346,623	1,678,181	17%
Total City Manager	\$ 2,459,380	\$ 2,471,755	\$ 2,901,500	\$ 2,673,570	\$ 2,957,771	2%
<b><u>Management Services</u></b>						
100 220 Finance	\$ 3,584,633	\$ 2,070,529	\$ 1,837,411	\$ 1,770,229	\$ 1,527,705	-17%
100 225 Human Resources/ Risk Mgmt.	1,435,472	1,479,531	1,650,276	1,447,613	1,652,391	0%
100 229 Non-Departmental	0	0	750,711	1,339,955	1,361,482	81%
Total Management Services	\$ 5,020,105	\$ 3,550,060	\$ 4,238,398	\$ 4,557,797	\$ 4,541,578	7%
<b><u>Economic Development</u></b>						
100 25 Economic Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 369,063	100%
<b><u>D. S. - Community Development</u></b>						
100 3000 Planning	\$ 871,894	\$ 833,425	\$ 990,359	\$ 832,081	\$ 806,484	-19%
100 3020 Building & Safety	1,049,785	1,064,227	1,141,026	1,086,217	1,054,442	-8%
Total D. S. Community Development	\$ 1,921,679	\$ 1,897,652	\$ 2,131,385	\$ 1,918,298	\$ 1,860,926	-13%
<b><u>D. S. - Code Compliance</u></b>						
100 3010 Code Enforcement	\$ 1,022,785	\$ 1,147,292	\$ 1,199,796	\$ 1,182,979	\$ 1,179,481	-2%
100 5000 Animal Control	1,440,174	1,609,472	1,734,495	1,648,006	1,755,177	1%
Total D. S. Code Compliance	\$ 2,462,959	\$ 2,756,764	\$ 2,934,291	\$ 2,830,985	\$ 2,934,658	0%
<b><u>D. S. - Public Works</u></b>						
100 3100 Engineering	\$ 926,388	\$ 760,597	\$ 785,506	\$ 781,817	\$ 735,498	-6%
100 3110 Building Maintenance	1,025,293	991,946	1,178,183	1,055,539	969,814	-18%
100 Capital Improvement Program	33,639	0	0	0	0	0%
Total D. S. - Public Works	\$ 1,985,320	\$ 1,752,543	\$ 1,963,689	\$ 1,837,356	\$ 1,705,312	-13%
<b><u>100 510 Police</u></b>	<b>\$ 15,909,178</b>	<b>\$ 16,508,781</b>	<b>\$ 17,086,541</b>	<b>\$ 17,446,413</b>	<b>\$ 17,795,992</b>	<b>4%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 30,608,848</b>	<b>\$ 29,685,849</b>	<b>\$ 32,158,337</b>	<b>\$ 32,159,372</b>	<b>\$ 32,863,707</b>	<b>2%</b>
<b><u>Community Development Commission</u></b>						
170 Community Development Commission	\$ 601,467	\$ 434,776	\$ 529,790	\$ 412,356	\$ 0	-100%
<b><u>Hesperia Housing Authority Funds</u></b>						
370 Hesperia Housing Authority	\$ 2,218,115	\$ 500,458	\$ 83,360	\$ 86,039	\$ 75,978	-9%
<b><u>C.D.B.G Funds</u></b>						
251 C.D.B.G Administration	\$ 1,499,494	\$ 452,099	\$ 1,689,197	\$ 1,169,338	\$ 1,698,020	1%
257 Neighborhood Stabilization Program	142,775	103,823	115,722	21,893	0	-100%
<b>Total C.D.B.G Expenditures</b>	<b>\$ 1,642,269</b>	<b>\$ 555,922</b>	<b>\$ 1,804,919</b>	<b>\$ 1,191,231</b>	<b>\$ 1,698,020</b>	<b>-6%</b>

**EXPENDITURE SUMMARY**

**TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM (Continued)**

EXPENDITURES BY FUND	2017-18	2018-19	2019-20	2019-20	2020-21	% Change
	Actual	Actual	Budget	Revised	Budget	From 2019-20 Budget
<b>D. S. - Public Works Funds</b>						
263 3150 Street Maintenance	\$ 2,242,364	\$ 2,337,018	\$ 2,668,501	\$ 2,425,221	\$ 2,323,955	-13%
263 3170 Traffic	1,515,921	1,543,343	1,700,493	1,591,824	1,713,944	1%
<b>263 Street Maintenance Fund</b>	<b>\$ 3,758,285</b>	<b>\$ 3,880,361</b>	<b>\$ 4,368,994</b>	<b>\$ 4,017,045</b>	<b>\$ 4,037,899</b>	<b>-8%</b>
<b>Streets Capital Improvement Projects (CIP) Funds</b>						
204 Measure I - 2010 Renewal	\$ 1,360,094	\$ 24,456	\$ 3,078,373	\$ 1,094,519	\$ 1,081,282	-65%
205 Gas Tax	141,633	0	0	0	0	0%
207 Article 8 Local Transportation Fund	578,707	293,574	841,854	0	0	-100%
209 Gas Tax RMRA	498,000	805,494	1,665,000	989,592	2,870,764	72%
300 Streets Development Impact Fee	805,588	2,354,643	4,045,243	2,603,984	5,857,302	45%
301 Storm Drain Development Impact Fee	91,941	80,567	1,930,000	263,000	792,760	-59%
504 City Wide Streets Projects	5,598	16,323	5,932,627	597,896	9,475,358	60%
<b>Total Streets CIP Funds</b>	<b>\$ 3,481,561</b>	<b>\$ 3,575,057</b>	<b>\$ 17,493,097</b>	<b>\$ 5,548,991</b>	<b>\$ 20,077,466</b>	<b>15%</b>
<b>Other Transportation Related Funds</b>						
254 AB 2766 AOMD	\$ 79,240	\$ 27,600	\$ 484,482	\$ 484,482	\$ 0	-100%
<b>Total Other Transportation Related Funds</b>	<b>\$ 79,240</b>	<b>\$ 27,600</b>	<b>\$ 484,482</b>	<b>\$ 484,482</b>	<b>\$ 0</b>	<b>-100%</b>
<b>Other City Related Funds</b>						
256 Environmental Programs Grant Fund	\$ 56,563	\$ 42,691	\$ 57,028	\$ 56,441	\$ 54,967	-4%
260 Disaster Preparedness Fund	11,066	7,629	0	0	0	0%
304 Public Services Dev. Impact Fee	26,270	55,978	93,000	64,000	72,000	-23%
402 Water Rights Acquisition	1,444,741	1,441,900	1,443,175	1,441,400	1,441,175	0%
403 2013 Refunding Lease Rev Bonds	800,966	820,275	836,750	834,975	852,250	2%
509 City Facilities CIP	0	802,247	0	0	0	0%
<b>Total Other City Related Funds</b>	<b>\$ 2,339,606</b>	<b>\$ 3,170,720</b>	<b>\$ 2,429,953</b>	<b>\$ 2,396,816</b>	<b>\$ 2,420,392</b>	<b>0%</b>
<b>Total Streets CIP, Other Transportation, City Facilities, &amp; Other City Related Funds</b>	<b>\$ 5,900,407</b>	<b>\$ 6,773,377</b>	<b>\$ 20,407,532</b>	<b>\$ 8,430,289</b>	<b>\$ 22,497,858</b>	<b>10%</b>
<b>700 Water Operating Fund</b>						
4010 Source of Supply	\$ 4,114,778	\$ 4,066,463	\$ 3,838,428	\$ 3,828,677	\$ 3,781,431	-1%
4020 Production	2,806,413	3,049,950	3,297,777	2,996,231	3,145,198	-5%
4030 Distribution	1,359,375	1,428,334	1,475,117	1,451,490	1,529,448	4%
4035 Pipeline Maintenance	1,343,991	1,097,815	1,437,009	1,008,845	1,055,111	-27%
4040 Engineering	889,258	776,071	985,325	880,495	1,008,108	2%
4050 Customer Service	1,563,321	1,653,007	1,869,967	1,820,097	1,811,612	-3%
4060 Utility Billing	1,079,329	937,002	940,985	907,747	1,089,258	16%
4070 Administration	7,488,399	6,235,866	4,930,233	5,044,296	4,954,307	0%
4080 Property Management	407,314	362,399	464,827	374,699	411,026	-12%
<b>Total Water Operating</b>	<b>\$ 21,052,178</b>	<b>\$ 19,606,907</b>	<b>\$ 19,239,668</b>	<b>\$ 18,312,577</b>	<b>\$ 18,785,499</b>	<b>-2%</b>
<b>701 Water Capital Projects Fund</b>	<b>\$ 4,012,170</b>	<b>\$ 6,432,124</b>	<b>\$ 10,505,000</b>	<b>\$ 3,045,355</b>	<b>\$ 2,235,000</b>	<b>-79%</b>
<b>720 Reclaimed Water Operations</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 300,000</b>	<b>100%</b>

**EXPENDITURE SUMMARY**

**TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM (Continued)**

<b>EXPENDITURES BY FUND</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>% Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Budget</b>	<b>From 2019-20 Budget</b>
<b><u>710 Sewer Operating Fund</u></b>						
4200 Sewer Operations	\$ 3,870,967	\$ 3,614,284	\$ 3,906,429	\$ 3,877,546	\$ 4,197,892	7%
4240 Sewer Engineering	238	205,441	181,145	168,915	176,655	-2%
4260 Sewer Utility Billing	230	180,146	176,899	167,292	213,038	20%
4270 Sewer Administration	190	138,843	119,209	108,305	131,529	10%
<b>Total Sewer Operating</b>	<b>\$ 3,871,625</b>	<b>\$ 4,138,714</b>	<b>\$ 4,383,682</b>	<b>\$ 4,322,058</b>	<b>\$ 4,719,114</b>	<b>8%</b>
<b><u>711 Sewer Capital Fund</u></b>	\$ 48,554	\$ 109,628	\$ 4,110,000	\$ 219,000	\$ 2,555,000	-38%
<b><u>713 Sewer Capital Rehab and Replace</u></b>	\$ 0	\$ 0	\$ 0	\$ 57,450	\$ 0	0%
<b><u>200 Fire Operating Fund</u></b>						
520 Operations & Community Safety	\$ 10,530,863	\$ 3,641,912	\$ 0	\$ 0	\$ 0	0%
521 Administration	889,634	904,087	0	0	0	0%
210 HFPD (PERS)	0	0	905,656	874,510	1,009,576	11%
<b>Total Fire Operating Fund</b>	<b>\$ 11,420,497</b>	<b>\$ 4,545,999</b>	<b>\$ 905,656</b>	<b>\$ 874,510</b>	<b>\$ 1,009,576</b>	<b>11%</b>
<b><u>502 Fire Capital Fund</u></b>	\$ 76,232	\$ 0	\$ 0	\$ 0	\$ 0	0%
<b>Total Expenditures By Fund, Department, and Program</b>	<b>\$ 85,210,647</b>	<b>\$ 76,664,115</b>	<b>\$ 98,496,938</b>	<b>\$ 73,127,282</b>	<b>\$ 90,777,651</b>	<b>-8%</b>

## EXPENDITURE SUMMARY

### TOTAL EXPENDITURES BY ACCOUNT

ACCOUNT EXPENDITURES SUMMARY	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 % Budget
<b>Salaries</b>						
7000 - Salaries & Wages	\$ 10,993,198	\$ 11,339,354	\$ 12,143,124	\$ 11,408,742	\$ 11,284,653	-7%
7010 - Council/Commissioner Wage	44,098	47,196	59,780	47,861	54,440	-9%
7030 - Part Time Wages	472,202	379,297	456,400	297,177	288,229	-37%
7050 - Overtime Wages	234,879	280,222	225,607	248,887	220,861	-2%
7070 - Standby Pay	51,828	52,285	52,000	47,877	52,000	0%
7080 - FLSA Pay	0	18,017	0	6,375	0	0%
<b>Total Salaries</b>	<b>\$ 11,796,205</b>	<b>\$ 12,116,372</b>	<b>\$ 12,936,911</b>	<b>\$ 12,056,919</b>	<b>\$ 11,900,183</b>	<b>-8%</b>
<b>Benefits</b>						
7100 - 401a Pension Plan	\$ 160,471	\$ 190,300	\$ 202,503	\$ 189,950	\$ 186,882	-8%
7110 - PERS-Classic	2,296,633	2,717,007	3,171,731	2,981,691	3,496,152	10%
7111 - Pension Expense	554,308	294,034	0	0	0	0%
7115 - PERS-PEPRA	300,864	393,988	358,059	491,365	393,079	10%
7120 - Health Insurance	1,454,872	1,489,309	1,982,147	1,715,640	2,146,522	8%
7123 - Dental Insurance	130,508	99,748	80,898	73,476	76,620	-5%
7126 - Vision Insurance	24,780	17,882	13,604	12,674	13,224	-3%
7140 - Worker's Compensation	551,053	701,978	702,613	713,740	753,656	7%
7150 - Medicare	169,238	173,738	183,686	176,065	168,609	-8%
7160 - Social Security/FICA	32,916	27,056	32,067	23,330	20,146	-37%
7170 - Life Insurance	14,949	15,632	16,667	14,757	13,889	-17%
7180 - Auto Allowance	72,230	77,538	86,400	80,499	86,400	0%
7181 - Bilingual Pay	11,925	17,500	19,200	20,400	21,600	13%
7182 - Cellphone Allowance	9,550	12,050	12,000	12,000	10,800	-10%
7190 - Unemployment Insurance	27,072	11,487	45,000	30,000	45,000	0%
7195 - Post Employment Benefits	186,122	1,520,893	71,100	72,476	76,260	7%
7199 - Other Benefit Expense	50,511	168,406	7,000	8,000	0	-100%
<b>Total Benefits</b>	<b>\$ 6,048,002</b>	<b>\$ 7,928,546</b>	<b>\$ 6,984,675</b>	<b>\$ 6,616,063</b>	<b>\$ 7,508,839</b>	<b>8%</b>
<b>Material and Operations</b>						
7200 - Div/Program Expenditures	\$ 41,981	\$ 10,890	\$ 16,140	\$ 11,000	\$ 15,430	-4%
7250 - Office Expense	87,042	64,825	89,901	91,874	74,440	-17%
7255 - Computer Supplies	57,149	60,145	70,720	56,411	52,420	-26%
7260 - Printing	46,474	29,126	30,103	29,061	25,555	-15%
7270 - Postage/Shipping Costs	121,045	106,344	129,350	127,413	110,210	-15%
7280 - Publications	3,169	3,010	9,077	14,888	7,008	-23%
7290 - Advertising	80,593	53,797	47,250	40,317	33,420	-29%
7300 - Employee Expense	49,503	44,385	48,600	49,600	49,300	1%
7310 - Council Reimbursement	0	63	1,200	200	200	-83%
7320 - Uniform Expense	44,703	51,111	59,583	55,287	59,098	-1%
7370 - Reserve Costs	5,408	4,881	8,000	5,000	8,000	0%
7400 - Materials & Operations	1,839,766	1,496,099	2,023,161	1,746,474	1,727,757	-15%
7410 - Safety Supplies	16,227	19,423	28,310	26,860	25,812	-9%
7420 - Kennel Supplies	78,889	72,622	84,000	84,000	76,400	-9%
7430 - Field Expenses	13,993	13,128	17,050	15,908	12,350	-28%
7440 - Fuel	331,953	385,504	394,880	346,287	322,220	-18%
7455 - Small Tools	32,353	24,208	26,700	24,300	25,100	-6%
7460 - Equipment Under Capital	135,427	99,084	32,740	54,660	25,970	-21%
7470 - Utilities-Electric	2,193,681	2,286,808	2,473,453	2,294,950	2,351,671	-5%
7473 - Utilities-Gas	39,165	54,561	45,274	52,003	53,330	18%
7476 - Utilities-Water	3,278,633	2,912,402	4,128,997	4,014,057	4,167,565	1%
7478 - Utilities-Wastewater	2,615,293	2,647,361	2,863,984	2,920,220	3,050,928	7%
7482 - Utilities-Telephone	278,595	191,703	254,398	234,114	249,181	-2%
7483 - Utilities-Telecomm Services	1,112	1,288	1,308	1,308	1,308	0%
7484 - Property Tax/Assessments	1,797	797	514	300	300	-42%
7485 - Lease Maintenance	41,280	44,380	49,055	47,795	46,836	-5%
<b>Total Material and Operations</b>	<b>\$ 11,435,231</b>	<b>\$ 10,677,944</b>	<b>\$ 12,933,748</b>	<b>\$ 12,344,287</b>	<b>\$ 12,571,809</b>	<b>-3%</b>

## EXPENDITURE SUMMARY

### TOTAL EXPENDITURES BY ACCOUNT (Continued)

ACCOUNT EXPENDITURES SUMMARY	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 % Budget
<b><u>Contractual Services</u></b>						
7500 - Contract Services	\$ 5,450,784	\$ 4,563,506	\$ 21,179,945	\$ 6,327,406	\$ 19,621,991	-7%
7520 - Plan Check	35,545	37,972	15,000	0	0	-100%
7550 - Collection Services	65,861	48,335	57,300	51,500	54,800	-4%
7560 - Legal Services	431,118	337,217	411,000	470,258	425,887	4%
7563 - Litigation Services	242,768	237,917	170,000	75,000	70,000	-59%
7565 - Claims/Lawsuits/Settlement	8,632	7,061	75,000	47,200	60,000	-20%
7570 - Insurance Services	486,865	569,512	685,867	663,794	826,982	21%
7580 - Computer Services	81,899	76,014	88,900	89,690	88,450	-1%
7585 - Software License	509,247	434,530	461,972	454,480	648,394	40%
7590 - Service Charges & Fees	169,303	150,503	176,616	179,280	140,516	-20%
7605 - Traffic Signal Maintenance	75,337	42,851	85,000	60,000	80,000	-6%
7610 - Striping Contract	125,317	121,829	155,000	135,000	150,000	-3%
7615 - Street Sweeping Contract	175,929	153,119	191,000	189,000	200,000	5%
7650 - Equipment Rental	13,147	5,224	16,800	8,000	10,700	-36%
7700 - County Contract	26,156,354	19,445,954	16,773,453	17,107,545	17,381,620	4%
7705 - County Contract Overtime	(53,128)	436,484	50,000	50,000	50,000	0%
7710 - Cal Id	110,007	111,077	111,898	111,898	113,708	2%
7720 - Franchise Fee	250,000	250,000	250,000	250,000	250,000	0%
7748 - Development Agreement	0	0	0	98,593	6,059	100%
7749 - Other Contracts	1,870,427	74,476	200,000	10,000	2,300,000	1050%
<b>Total Contractual Services</b>	<b>\$ 36,205,412</b>	<b>\$ 27,103,581</b>	<b>\$ 41,154,751</b>	<b>\$ 26,378,644</b>	<b>\$ 42,479,107</b>	<b>3%</b>
<b><u>Other Operating</u></b>						
7800 - Other Operating	97,345	84,787	95,000	1,027,539	794,200	736%
7805 - Dues/Memberships	61,498	63,152	66,790	66,694	72,917	9%
7820 - Travel & Meetings	33,218	14,647	35,375	23,232	28,938	-18%
7825 - Mileage	817	254	800	700	610	-24%
7840 - Conferences & Seminars	58,630	53,146	69,550	50,300	56,478	-19%
7845 - Training & Education	105,695	115,595	140,127	83,619	106,749	-24%
7860 - Education Reimbursement	19,804	26,434	21,300	32,821	35,700	68%
7880 - Community Relations	46,465	55,814	52,450	37,290	41,950	-20%
7890 - General & Admin Expense	3,356,797	2,682,555	2,697,338	2,697,338	2,807,356	4%
7900 - Bad Debt Expense	40,234	53,420	0	0	0	0%
7920 - Inventory Loss	12,070	26,233	0	0	0	0%
7930 - Loss on Disposal of Assets	2,193,967	339,922	0	0	0	0%
7950 - Rent Expense	9,980	9,192	17,276	17,276	17,276	0%
8000 - Grant Expense	3,571,522	574,427	4,841,724	1,224,391	3,436,999	100%
8001 - Homeland Security Grant	25,426	0	0	29,684	23,256	100%
8020 - Off Highway Grant	21,681	24,204	22,760	23,163	21,320	100%
8026 - Proposition 1 Grant	200,406	2,128,133	2,300,000	900,000	0	0%
8028 - Mobile Source Emiss. Reduct.	0	0	484,482	484,482	0	-100%
8040 - Beverage Container Recycle	43,482	22,086	23,409	23,409	23,864	-90%
8070 - Facilities Maintenance	196,960	156,884	248,150	225,698	144,300	-76%
8071 - Vehicle/Equip	635,806	566,313	595,496	575,311	574,651	8109%
8072 - Maintenance/Repairs	51,483	59,161	7,000	6,620	7,000	100%
8080 - W/C Trustee Audit Adjustment	126,756	(149,843)	0	0	0	-100%
8090 - Misc Expense	3,958	45,689	9,000	18,057	19,000	-100%
<b>Total Other Operating</b>	<b>\$ 10,914,000</b>	<b>\$ 6,952,206</b>	<b>\$ 11,728,027</b>	<b>\$ 7,547,624</b>	<b>\$ 8,212,564</b>	<b>-30%</b>

## EXPENDITURE SUMMARY

### TOTAL EXPENDITURES BY ACCOUNT (Continued)

ACCOUNT EXPENDITURES SUMMARY	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 % Budget
<b>Capital Outlay</b>						
8400 - Land & Buildings	\$ 552,636	\$ (357)	\$ 1,172,203	\$ 459,500	\$ 1,402,195	20%
8401 - Residential Property	0	0	101,283	16,154	0	-100%
8403 - Cost of Sales/Commission	146,019	0	0	0	0	-100%
8404 - Appraisal Services	0	0	9,800	4,184	0	-100%
8420 - Vehicles Capital Expend	220,657	212,547	245,000	190,771	157,617	-38%
8440 - Equipment Capital Expend	189,535	280,964	255,700	108,431	181,500	100%
8460 - Computer Capital Expend	11,906	0	255,000	189,928	71,000	-98%
8480 - Water Rights Capital Exp	819,000	1,220,750	0	0	0	-100%
8560 - Infrastructure-Water	1,812,204	4,113,440	4,500,000	1,174,356	0	0%
8592 - Contributed Capital	0	16,827	0	0	0	0%
<b>Total Capital Outlay</b>	<b>\$ 3,751,957</b>	<b>\$ 5,844,171</b>	<b>\$ 6,538,986</b>	<b>\$ 2,143,324</b>	<b>\$ 1,812,312</b>	<b>-72%</b>
<b>Debt Service</b>						
8600 - Principal	\$ 2,820,000	\$ 3,646,240	\$ 3,736,240	\$ 3,736,240	\$ 3,968,815	6%
8700 - Interest Expense	1,890,832	2,260,989	2,359,600	2,185,169	2,213,922	-6%
8800 - Bond Administration Exp	150,562	134,067	124,000	119,012	110,100	-11%
8905 - Loss on Refunding	198,446	0	0	0	0	0%
<b>Total Debt Service</b>	<b>\$ 5,059,840</b>	<b>\$ 6,041,296</b>	<b>\$ 6,219,840</b>	<b>\$ 6,040,421</b>	<b>\$ 6,292,837</b>	<b>1%</b>
<b>Total City Expenditures by Account Number</b>	<b>\$ 85,210,647</b>	<b>\$ 76,664,115</b>	<b>\$ 98,496,938</b>	<b>\$ 73,127,282</b>	<b>\$ 90,777,651</b>	<b>-8%</b>