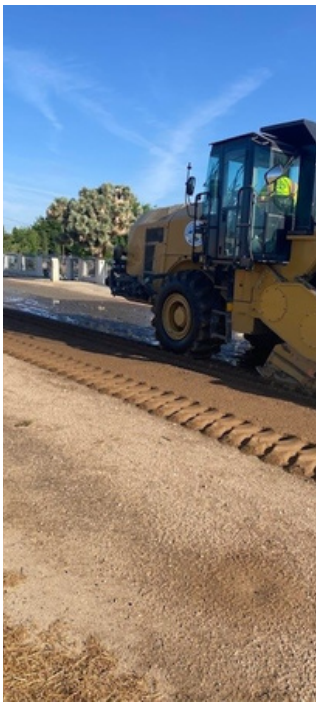
ANNUAL BUDGET

Fiscal Year 2024-2025











HESPERIA
1988

9700 Seventh Avenue Hesperia, CA 92345

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City of Hesperia

Est. 1988

August 22, 2024

To the Honorable Mayor, City Council, and Citizens of the City of Hesperia:

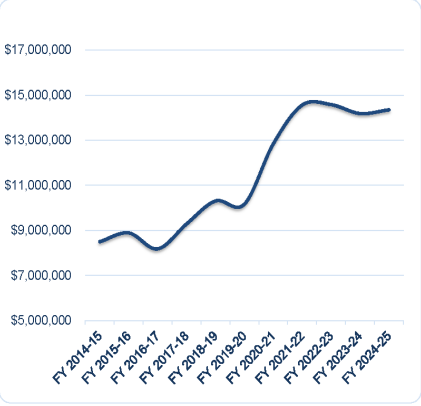
It is a pleasure to present the City of Hesperia's Fiscal Year (FY) 2024-25 Adopted Budget for the City of Hesperia, Hesperia Community Development Commission, Hesperia Housing Authority, Hesperia Fire Protection District, and Hesperia Water District. This budget was developed with the guidance provided by the City Council to provide the highest level of service to the residents and business community within the City's fiscal constraints.

Notably, the FY 2024-25 General Fund of the City is structurally balanced, with operational revenue funding operational expenditures and the difference between total resources (revenue, budgeted reserves, and transfers) and total expenditures resulting in a surplus. The City Council's prudent fiscal management has provided for the efficient use of City funds, emphasizing the delivery of services to the community and maintaining the City's fiscal health.

Local Economy

The FY 2024-25 total revenue is projected to be $122.5 million, reflecting a positive and stable financial outlook for the City of Hesperia. Development-related revenues in the FY 2024-25 Budget are projected to increase over the prior year, highlighting the ongoing improvement in the housing market and overall economic growth.

Building activity serves as a barometer for the local economy. During the past five years, the City issued 1,032 single/multi-family residential (SFR) building permits and 4,081,890 square feet (sq ft) of commercial/industrial space. Driving the increase of development-related revenue in the FY 2024-25 Budget, is the anticipated 170 new SFR permits and the projected 4,432,920 sq ft of commercial/industrial space.



The increased development activity goes hand in hand with the General Fund's largest revenue source, sales taxes. Hesperia has seen a significant and encouraging trend in this revenue source. As demonstrated, the City has experienced substantial growth in sales tax revenue from $8.5 million in FY 2014-15 to an estimated $14.3 million in FY 2024-25. The FY 2024-25 Budget projects sales tax revenue at $14,349,979, reflecting a continued positive trajectory from the FY 2023-24 revised estimate of $14,186,647. Strong consumer spending, robust fuel sales, and a thriving retail sector drive this increase.

Larry Bird, Mayor
Rebekah Swanson, Mayor Pro Tem
Brigit Bennington, Council Member
Cameron Gregg, Council Member
Allison Lee, Council Member

Rachel Molina, City Manager

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These revenue projections underscore Hesperia's robust economic development and the City's commitment to fostering a vibrant and prosperous community.

City Council Priorities

On March 20, 2024, the Hesperia City Council demonstrated exceptional foresight and dedication by updating the City's goals, a significant step following the prior update on February 11, 2014. This proactive approach underscores the Council's commitment to adapting to our community's evolving needs and ensuring the continued growth and prosperity of Hesperia.

- **Public Safety**: Ensure public safety resources adequately protect our community.
- **Future Development**: Facilitate balanced growth to ensure cohesive community development and pursue economic development.
- **Organizational Health**: Foster a high performing organization that provides opportunities for professional growth.
- **Financial Health**: Maintain a balanced budget and adequate reserves.
- **Capital Improvement**: Continually evaluate capital improvement priorities.

These updated goals have been instrumental in guiding the development of the FY 2024-25 Budget. Each goal has been carefully considered to ensure that the budget aligns with the City's strategic priorities:

Public Safety – The FY 2024-25 Budget allocates substantial resources to enhance law enforcement and emergency response capabilities. This includes investments in advanced technology and community outreach programs to build stronger relationships between law enforcement and the community. Law enforcement expenditures are set to not exceed 53% of the three-year average General Fund expenditures, demonstrating the City's commitment to safety.

Future Development – The budget promotes sustainable and balanced growth through strategic planning and economic development initiatives. It supports attracting new businesses. The projected increase in development-related revenues reflects the opportunities for developers in Hesperia.

Organizational Health – Funds are dedicated to employee retention, training, and development. Additionally, funds are included in the budget to implement efficient processes and new technologies to aid the City's workforce. This investment ensures that the City can deliver high-quality services effectively and efficiently, fostering a culture of continuous improvement and professional growth.

Financial Health – The FY 2024-25 Budget ensures fiscal stability through prudently balanced budget.

Capital Improvement – With a projected $33.8 million for the Capital Improvement Program (CIP), the budget focuses on essential infrastructure projects. Key initiatives include the Ranchero Road Corridor project, which will enhance east-to-west connectivity.

More information about the specific priorities for each division, as well as significant changes and expenditure information, can be found in Section F – Department & Program Expenditures of this budget document, and for capital projects, refer to Section G – CIP.

Significant Events of FY 2023-24

- In June 2023, the Hesperia City Council was presented with, approved, and adopted the FY 2023-24 Proposed Budget.
- The City was awarded funding from State and Federal grant programs to enhance infrastructure, environmental conservation, and quality of life programs.
    - The City received $38,802 from the Tire Amnesty 7 Grant through CalRecycle to resume Tire Amnesty Day events, in which residents can dispose of old and unwanted tires for free.
    - The City received $267,124 from the SB 1383 Local Assistance Grant Program through CalRecycle. This grant program assists local jurisdictions with implementing regulations required through Senate Bill 1383, which aims to reduce organic waste disposal and emissions of short-lived climate pollutants.
    - The City received $25,342 from CalRecycle to aid in beverage container recycling and litter clean-up activities.
- Previously awarded grants that will be used in the upcoming year:
    - The City received $80,000 from the California Energy Commission to implement an automated online permitting solution for processing solar energy permit applications.
    - The City received $20,379 from the Tire Cleanup Grant 19 through CalRecycle. Funds were extended through April 2025.
    - The City received $224,000 from the Rubberized Pavement Grant Program through CalRecycle.
    - The City received $20,000 from the Raymond Pryke Foundation for use at the Hesperia Animal Shelter.
    - The City was awarded a $30,191 grant from the Department of Justice Tobacco Program to monitor tobacco sale compliance by retail licensed businesses. The Hesperia Police Department will continue to conduct sting operations to investigate and reduce illegal tobacco sales to minors within Hesperia. Public education will also be funded through the grant program.

  - The City received a Federal Highway Safety Improvement Program grant for a traffic signal at the intersection of Main Street and Timberlane Avenue. The project will install a traffic signal, widen the roadway to accommodate left turn pockets, and install sidewalks, crosswalks, and lighting. The intersection was identified as a safety priority, with the cost of the project at $1.5 million, supplemented with $0.9 million in grant funding.
  - The City was awarded $3.9 million as part of the California Transportation Commission's SB1 Local Partnership Program for the Ranchero Widening Project, which will widen five miles of Ranchero Road from two to five lanes and include features such as construction of a new bridge over the aqueduct, installation of signals and construction of a rail crossing.
  - The City received $192,675 for the design of a 4.5 mile recreational trail around the Hesperia Golf Course.

- Environmental and water conservation are leading priorities in Hesperia. The City hosts various programs during the year through grant funding and local partnerships. Over the 2023-24 Fiscal Year, these programs yielded:
  - Neighborhood Beautification: 59.61 tons. This City-funded event allows residents free disposal of bulky items such as mattresses, furniture, and appliances.
  - Cleanup Day: 6.18 tons. This City-funded event organizes clean ups with community participation at designated locations throughout the City.
  - Tire Amnesty Day: 1,404 tires or 14 tons. Funded by CalRecycle. Due to available funds, one Tire Amnesty Event was held in FY 2023-24.
  - HEART Program: 574.14 tons. The Hesperia Environmental Assistance Response Team (HEART) was formed through a partnership between the City and Advance Disposal, involving a comprehensive sweep of the City to collect trash and debris from neighborhoods throughout Hesperia.
- Hesperia welcomed several new businesses during the past year:
  - Golden Chopsticks on Main Street
  - Wing Stop on Main Street
  - La Carniceria Meat Market on Main Street
  - Slice Godz Pizzeria on Bear Valley Road
  - Mediterranean Island on Bear Valley Road
  - Toyma Fresh Grill Teriyaki on Main Street
  - Dairy Queen on Bear Valley Road
  - Rosa Maria's on Bear Valley Road
  - Carnes y Mariscos Luis on Bear Valley Road
  - Panera Bread on Bear Valley Road
  - Maersk Warehouse & Distribution on Caliente Road

City of Hesperia

Conclusion

Hesperia remains committed to providing a safe, well-managed community. Due to the continued strong, responsible leadership and prudent fiscal policy direction of the City Council, the City is well-positioned to leverage federal and state grant funding for critical infrastructure improvements. I sincerely appreciate the City Council, City staff members, and community partners who have contributed to the budget process and the vital work of community-building.

Respectfully submitted,



Rachel Molina
City Manager



PREFACE

BUDGET DOCUMENT OVERVIEW

The budget document is the City of Hesperia's annual financial plan prepared by the City Manager and approved by the City Council. The financial plan serves as a policy document, operations guide for City Departments, and as a communication device. The audience of the budget document are the citizens, local businesses, debt holders and debt rating agencies, other governmental agencies, and the City's independent auditor.

BUDGET DOCUMENT SECTIONS

The budget document sections and a brief summary of the section's contents are as follows:

Financial Policies:

- Financial Policies
- Resolutions adopting the City's Financial Policies

The **Budget In Brief** section includes summaries of the Total City Revenue and Expenditures, Capital Improvement Program (CIP), Debt Service, and Positions, Salaries, and Benefits.

B. Resource and Expenditure Summaries

This section indicates how resources and expenditures are reconciled to balance the City's annual financial plan or budget for the City's major operating funds. This section also presents summary level information on fund balances and reserves.

C. Revenue Summaries

This section contains Information about the City's sources of income and is presented with summaries, graphics, and detailed revenue information by individual revenue accounts with $10,000 or greater revenue.

D. Expenditure Summaries

This section provides a variety of City-wide expenditure summaries and charts.

E. City Position Summaries

This section includes information and charts about City positions or staff, both full and part-time positions, as well as detailed discussion of the CalPERS pension plans.

F. Department and Program Expenditures

The City is organized into the following seven departments. This section provides information for each department and their programs regarding their expenditures and staffing to include Fiscal Year (FY) 2023-24 accomplishments and FY 2024-25 goals and objectives.

- City Council
- City Manager
- Management Services
- Economic Development
- Development Services

- Community Development
- Code Compliance
- Public Works
- Water
- Sewer
- Police
- Fire

G. Capital Improvement Program (CIP)

This section presents in one section the capital improvement projects, which is adopted separately from the Fiscal Year (FY) 2024-25 Operating Budget.

H. Debt Service

This section summarizes information about the City's external, and in some situations internal, debt obligations.

I. Fund Balance Summary

This section presents financial information about each City fund that is planned to have expenditures in FY 2024-25.

J. Supplemental Information

- Resolutions adopting the City's budget and related resolutions
- Combined Compensation Schedules
- Total Indirect Cost Allocation
- Long-Range Financial Plan
- Significant Accounting Policies
- List of Acronyms
- Glossary of budget terms and abbreviations
- Community Profile
- City of Hesperia History

BUDGET DOCUMENT FINANCIAL INFORMATION

As mandated by California State Law, the City's fiscal year, or budget time period, is July 1st through June 30th. For example, FY 2024-25 means July 1, 2024 through June 30, 2025. In most sections of the budget document, four years of information is provided.

The columns typically presented are as follows:

2021-22	2022-23	2023-24	2023-24	2024-25
Actual	Actual	Budget	Revised	Budget

The financial information included in these columns is as follows:

1. 2021-22 Actual
   Actual financial information for FY 2021-22 as reported in the City's Annual Comprehensive Financial Report, with on occasion, budgetary basis adjustments.

2. 2022-23 Actual
   Actual financial information for FY 2022-23 as reported in the City's Annual Comprehensive Financial Report, with on occasion, budgetary basis adjustments.

3. 2023-24 Budget
   The FY 2023-24 Budget as adopted by the City Council on June 20, 2023 for Operating expenditures and June 20, 2023 for Capital Improvement Program expenditures.

3b. 2023-24 Revised
   The 2023-24 Revised column reflects the 2023-24 Budget plus budget amendments approved by the City Council during the fiscal year. The 2023-24 Revised column is also adjusted to reflect estimates of what revenues and expenditures are estimated to be at the end of Fiscal Year 2023-24.

4. 2024-25 Budget
   This column initially reflects the FY 2024-25 Adopted Budget submitted by the City Manager.

Major Expenditure Accounts

Major expenditure account categories are presented in the budget document, which summarizes various detailed expenditure accounts under the following seven major expenditure account categories:

- Salaries
- Benefits
- Materials
- Contractual
- Other Operating
- Capital Outlay
- Debt Service

SUMMARY BUDGET PROCESS DESCRIPTION AND SCHEDULE

On February 20, 2024, the FY 2023-24 Mid-Year Budget Review was presented with current expenditures, revenue trends, updated reserves, as well as amendments to the 2023-24 Budget which were approved by the City Council. This served as the planning phase for year-end estimates, as well as identifying the goals for FY 2024-25.

The FY 2024-25 Budget process then commenced as follows:

VI. OPERATING BUDGET CALENDAR

- OpenGov Training - FY 2024-25 Proposed Budget and FY 2023-24 Revised Budget - February 7-23, 2024
- Council FY 2023-24 Mid-Year Budget Review - February 20, 2024
- 2024-25 Budget Instructions Distributed - February 29, 2024
- 2024-25 Draft Division and/or Program Narratives - March 7, 2024
- FY 2023-24 Revised Revenue and 2024-25 Proposed Budget Revenue Estimates to Departments for Review (07/01/2023 thru 02/29/2024) - March 19, 2024
- FY 2023-24 Revised Expenditures Estimates, 2024-25 Current Level Proposed Budget Expenditures - March 28, 2024
- 2024-25 Budget Increments - "Requested Expenditures Above Current Level" - April 2, 2024
- 2024-25 Final Proposed Budget Division and/or Program Narratives completed - End of April 2024
- Workshop #1 - Current Level Budget to Council (Operating) - May 7, 2024
- Workshop #2 - Budget Update - May 21, 2024
- 2024-25 Proposed Budget completed - May 24, 2024
- Council Adopts Operating Budget* - June 4, 2024
- Council Adopts CIP - Public Hearing & Presentation* - June 18, 2024

*Note: Budget Review(s), Workshops, Adoption, and Public Hearings presented to the Council during the City Council Meetings.

On June 4, 2024, the City Council/Board Members/Commission Members adopted the FY 2024-25 Operating Budget for the City of Hesperia, Hesperia Housing Authority, Hesperia Fire Protection District, and Hesperia Water District. Included with the budget are the GANN Appropriations Limit for the City of Hesperia and Hesperia Fire Protection District. In addition, on June 18, 2024 the City Council and Hesperia Water District adopted the FY 2024-25 Capital Improvement Program (CIP) Budget.

LEVEL OF BUDGETARY CONTROL

Since the Budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line items within it. Various levels of budgetary control have been established to maintain the Budget's integrity.

The levels of budgetary control are as follows: The City Manager and/or designee, has the authority to make budget transfers within a fund, within capital projects, and within a department's operating budget. Such authority does not include any increase to an operating fund or to the overall adopted budget.

Budget transfers from one City fund to another are submitted to the City Council for formal approval. In addition, budget adjustments, which will increase an operating fund or the overall adopted budget, are submitted to City Council for approval. Additionally, a first quarter, mid-year, and final year-end budget review are submitted to the City Council, which contain any necessary budget amendment request, for review and approval. These controls are further identified in the Financial Policies, which are adopted by Resolution annually by the City Council.

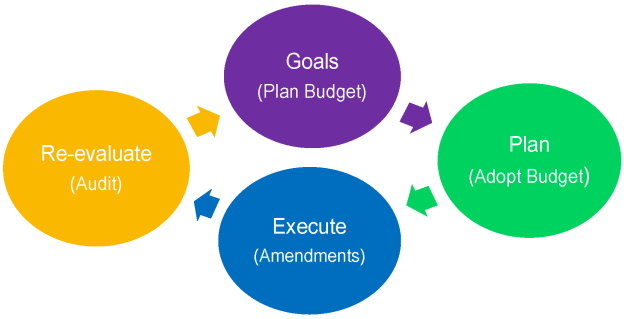
BASIS OF ACCOUNTING

Expenditures are controlled at the fund level for all budgeted departments within the City. In addition, all funds reported in the Annual Comprehensive Financial Report (ACFR) are included and appropriated in the FY 2024-25 Budget. At the fund level, expenditures cannot legally exceed appropriations. The budgets are adopted on a basis substantially consistent with generally accepted accounting principles (GAAP) as adapted by the Governmental Accounting Standards Board (GASB) and in accordance with standards established by the California Society of Municipal Finance Officers (CSMFO) and Government Finance Officers Association (GFOA), with adjustments made for depreciation, principal debt service payments, and capital outlay expenses for proprietary funds (i.e. the Hesperia Water District). These budgetary basis adjustments are always reconciled to the Annual Comprehensive Financial Report (ACFR) and notes are made in I. Fund Balance Summary section of the budget document where they occur.

The accounting policies of the City conform to generally accepted accounting principles. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

All governmental funds (i.e. General, Special Revenue, Capital Projects and Debt Service Funds) are accounted for on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred.

Proprietary funds (i.e. the Hesperia Water District) are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized when the liability is incurred.



The City's website provides public access to the budget and historical trends. One can utilize the web-based financial transparency portal tool, which provides a more inclusive and transparent budget that can be accessed by residents and staff around-the clock, providing a better understanding of the City's revenues and expenses, from historical trends to current line item level details. This web-based platform can be accessed from the City's webpage; also the City's current adopted Budget and Annual Comprehensive Financial Reports are readily accessible on the City of Hesperia's website in the Financial Documents page.

MISSION STATEMENT

Valuing our rural character while embracing new living and economic opportunities, the City of Hesperia is dedicated to providing a safe community where all can thrive.

CITY COUNCIL PRIORITIES (GOALS)

To adhere to the City's Mission Statement, the City Council has adopted the following goals.

Public Safety – Ensure public safety resources adequately protect our community.

- Refer to the Police Department budget, as well as the Code Enforcement Program and the Animal Control Program budget for discussion of the Public Safety goal.

Future Development – Facilitate balanced growth to ensure cohesive community development and pursue economic development.

- The Economic Development Department focuses on business attraction component of this goal, while the Development Service Department, particularly the Community Development Division, focus on the development component of the goal.

Organizational Health – Foster a high performing organization that provides opportunities for professional growth.

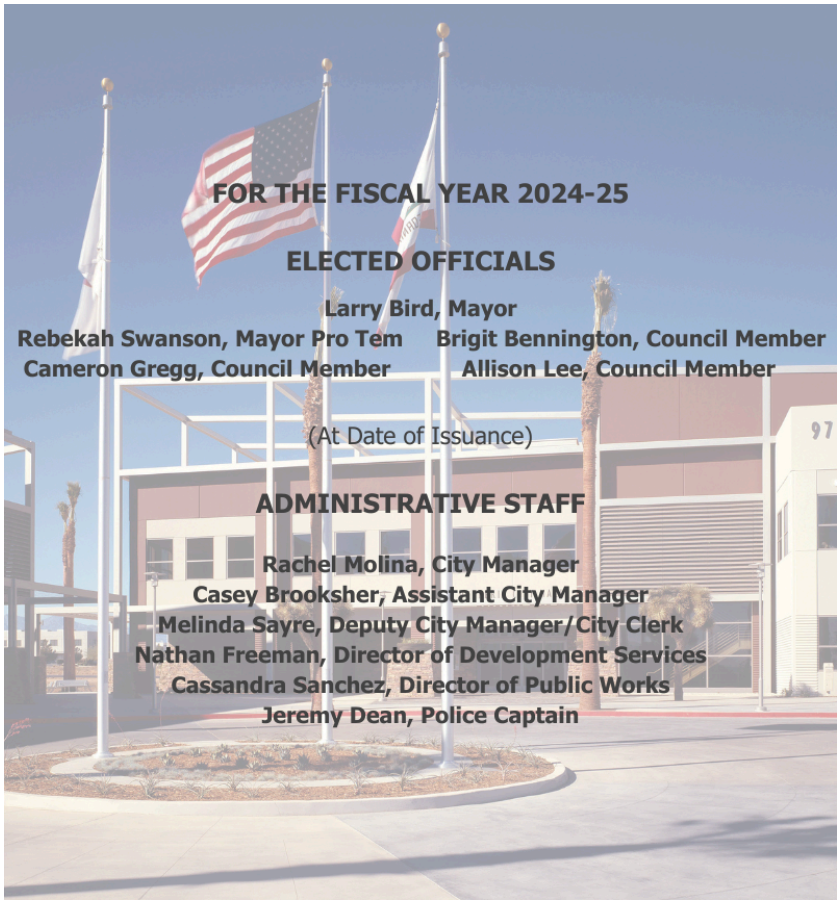
- The City Manager Department and Human Resources/Risk Management Division within the Management Services Department, ensure that this goal is ascertained.

Financial Health – Maintain a balanced budget and adequate reserves.

- The City Manager Department and Management Services Department, particularly the Finance Division, budget discusses the Financial Health goal

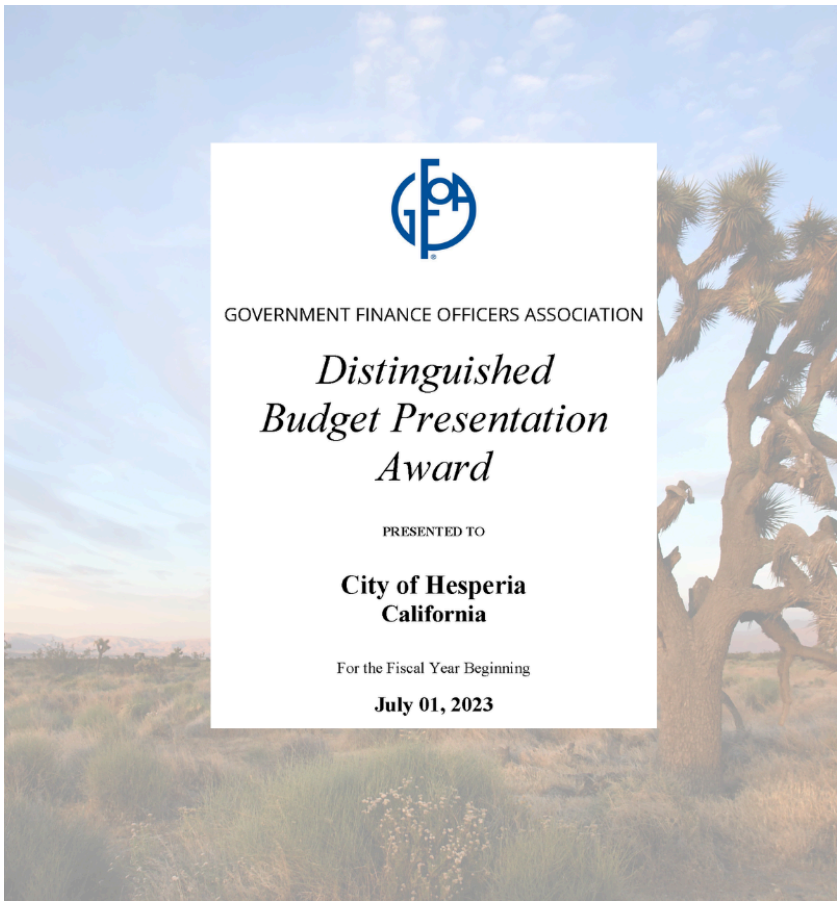
Capital Improvement – Continually evaluate capital improvement priorities.

- The Development Services Department as a whole, oversee capital improvement. Furthermore, refer to the Capital Improvement Program (CIP) section for a complete discussion of the planned projects

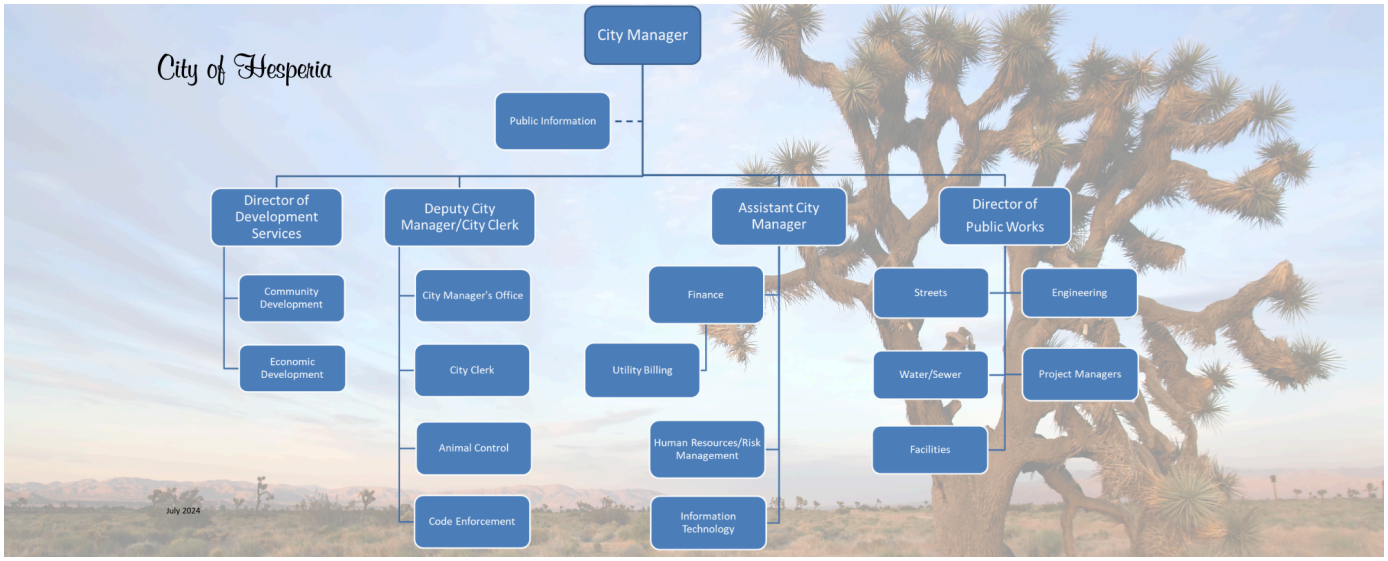


Distinguished Budget Presentation Award

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the City of Hesperia, California for its Annual Budget for the Fiscal Year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. This award is valid for a period of one year only. *The City has received the award for ten (10) consecutive years*. We believe our current budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for another award.



Organizational Chart



Fiscal Year 2024-25 Online Budget Book

City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

www.cityofhesperia.us

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Budget In Brief

Fiscal Year 2024-25
Adopted Budget

Summary of Total City Revenue and Expenditures

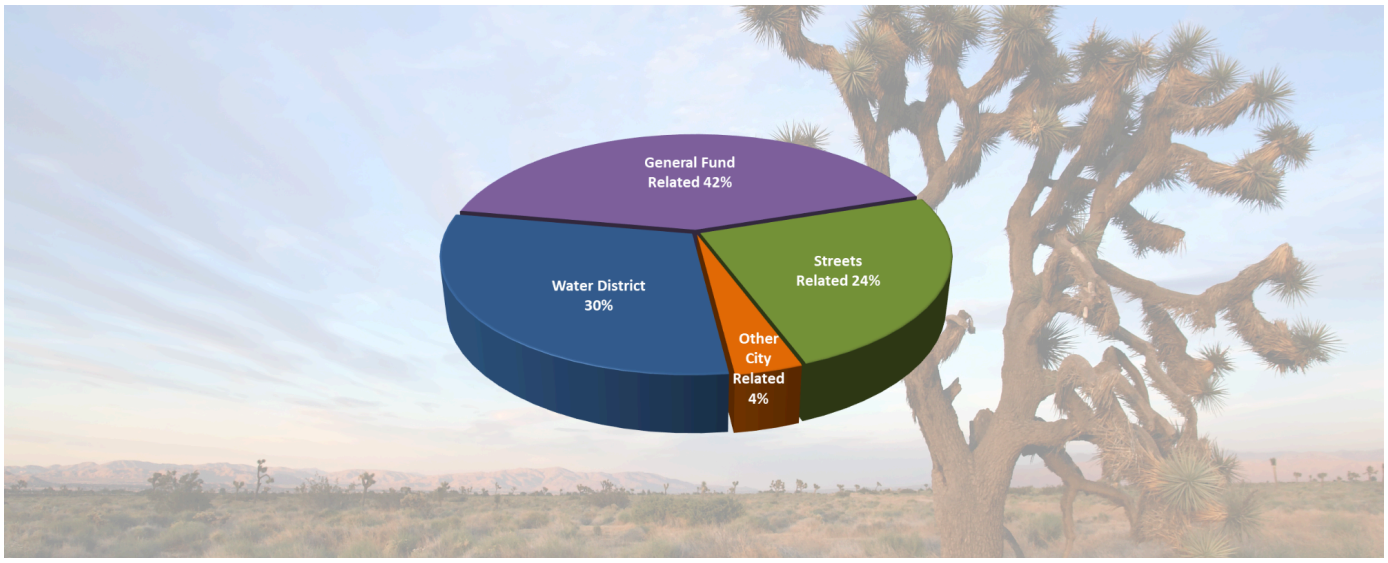
This is the Fiscal Year (FY) 2024-25 Budget document for the City of Hesperia. The following information summarizes and highlights the planned major changes in the FY 2024-25 Budget.

	2023-24	2024-25	Change From 2023-24 Budget	
Resources	**Budget**	**Budget**	**Amount**	**Percent**
Revenue	$137,967,681	$122,450,412	$(15,517,269)	-11%
Budgeted Reserves	11,356,960	10,782,164	(574,796)	-5%
Total Resources	**149,324,641**	**133,232,576**	**(16,092,065)**	**-11%**
Expenditures	$136,996,564	$122,991,324	$(14,005,240)	-10%
Difference	**$12,328,077**	**$10,241,252**		

Revenue

The total FY 2024-25 Budget of $122.5 million projects a revenue decrease of $15.5 million. As shown, General Fund is the largest revenue source at $51.6 million, followed by the Water District ($36.4 million), while combined Streets and Other City Related represent 28% or $34.5 million.

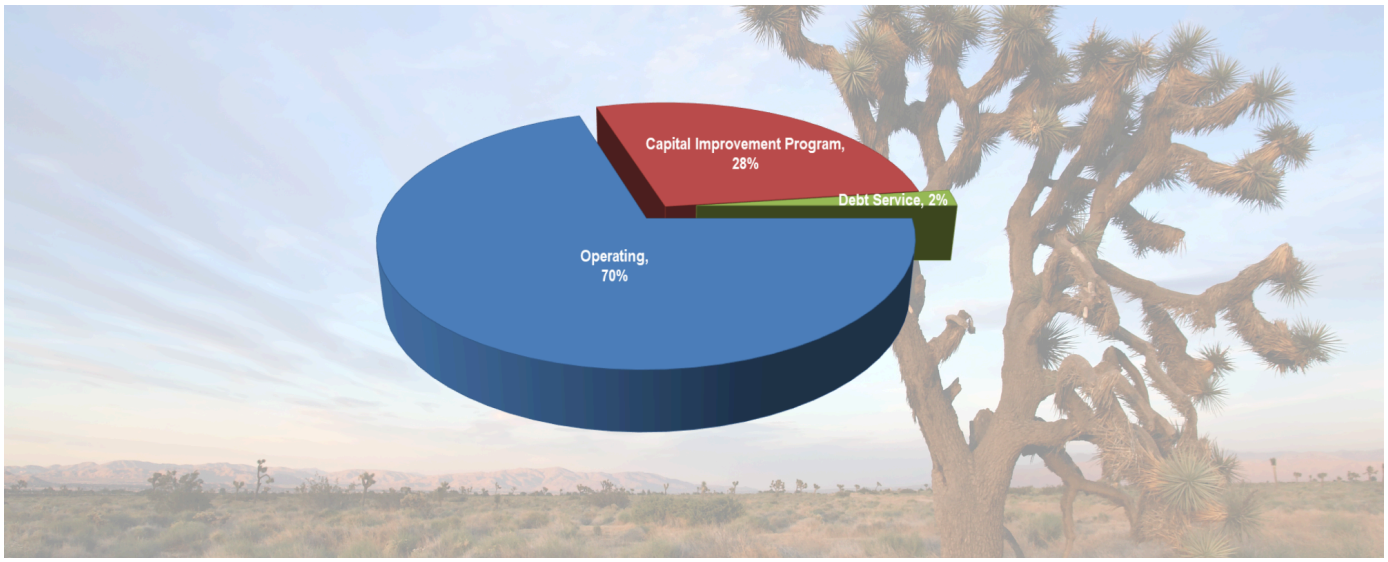
For a complete discussion of budget-to-budget changes, refer to Section C. Revenue Summary.



Expenditures

The FY 2024-25 Budget proposes expenditures of $123.0 million, of which $86.6 million or 70% is used for normal operations. The remaining 30% is used for Capital projects (28% or $33.8 million) and Debt Service (2% or $2.6 million).

For a complete discussion of budget-to-budget changes, refer to the following sections: D. Expenditure Summary, F. Department & Program Expenditures, and G. Capital Improvement Program (CIP).



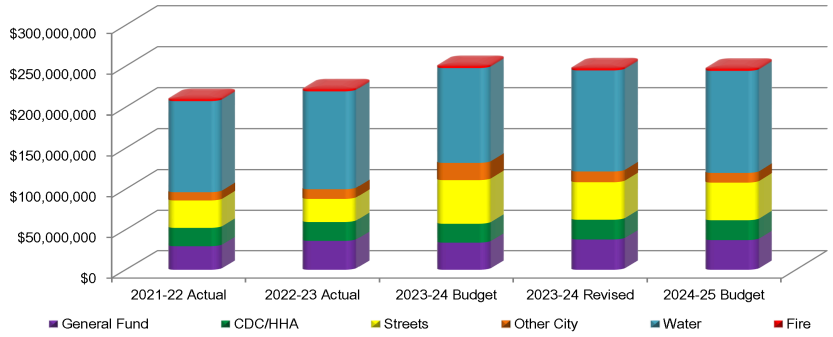
Cash Reserve Policy

The cash reserve policy for the General Fund requires that a minimum of two (2) months of the annual expenditures be held in cash. The FY 2024-25 General Fund Budget includes 5.3 months of cash reserve, which equates to approximately $23.1 million. Cash reserves is a calculation of the ratio of cash and cash equivalents to the total individual fund annual expenditures. The specific purpose of the reserves is to provide funding to meet operational appropriation requirements in the event that the City experiences shortfalls in the level of anticipated revenues or unanticipated expenses.

Fund Balance

After accounting for all proposed resources and expenditures, the FY 2024-25 Fund Balance will be approximately $247.7 million, which is a slight decrease of 1% or $3.3 million from the FY 2023-24 Budget of $251.0 million.

For a complete discussion of changes, refer to Section I. Fund Balance Summary.

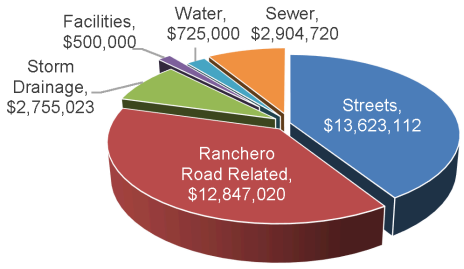


Fund Balance	2023-24 Budget	2024-25 Budget	Amount Difference	Percent Change
General Fund	$ 33,933,018	$ 37,096,414	$ 3,163,396	9%
CDC & Housing Authority	23,527,379	24,668,167	1,140,788	5%
Streets Related	53,663,901	46,285,309	(7,378,592)	-14%
Other City Related	21,034,156	11,888,824	(9,145,332)	-43%
Water District	115,653,433	124,461,397	8,807,964	8%
Fire District	3,176,235	3,313,302	137,067	4%
Ending Fund Balance	**$ 250,988,122**	**$ 247,713,413**	**$ (3,274,709)**	**-1%**

Capital Improvement Program (CIP) Summary

The total allocation for all Capital Projects in all funds in FY 2024-25 is $33.8 million. These projects include streets, storm drainage, water, and sewer projects. For an in depth review of all CIP projects, refer to Section G – CIP.

Capital Improvement Program (CIP) Projects:	
Streets Projects	
2024-25 Street Improvements	$ 12,404,741
New Street Projects	450,000
Ranchero Road Related Projects	12,847,020
Carryover Streets Related Projects	1,218,371
Total Streets Related Projects	26,920,132
Storm Drainage Projects	2,755,023
Facilities Projects	500,000
Water Projects	725,000
Sewer Projects	2,904,720
Total CIP Projects	$ 33,804,875



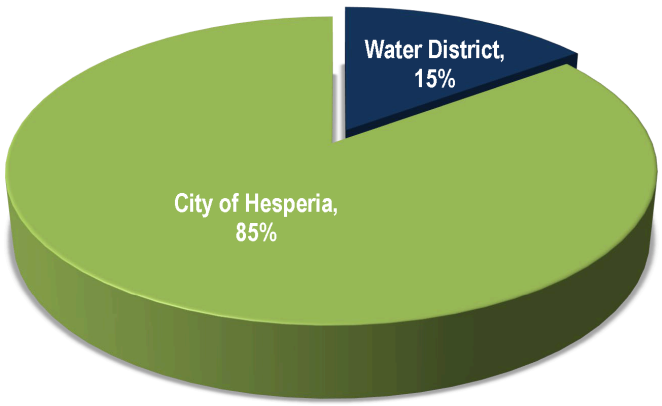
Positions, Salaries, and Benefits

In total, the FY 2024-25 Budgeted salaries and benefits are expected to increase by 11%, or $2.9 million from the FY 2023-24 Budget. This increase can be attributed to the addition of the new Street Repair crew, salary increases (such as the cost-of-living (COLA) adjustment increase of 4.0%), benefit changes, and pension funding.

The FY 2024-25 Budget proposes 203.49 full-time equivalent (FTE) City employees. Refer to Section E – City Position Summaries for a complete discussion of position changes, as well as the status of the individual CalPERS plans.

Debt Service

The Debt Service obligation for the City of Hesperia and the Hesperia Water District total $2,579,489 for FY 2024-25. For a complete discussion, refer to Section H. Debt Service.



The following is a synopsis of the FY 2024-25 obligation costs:

City Total $2,344,853

- 2012 Water Rights Lease Revenue Bonds - $1,442,703
- 2014 DIF Loan from General Fund - $167,000
- 2023 Refunding Lease Revenue Bonds - $735,150

Water Total $234,636

- 2016 State Revolving Fund (SRF) Loan - $234,636

City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

www.cityofhesperia.us

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Financial Policies

Fiscal Year 2024-25

I. Budgeting Policy

- The City will adopt an annual budget for the fiscal year beginning July 1st no later than June 30th of the same calendar year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues.
- Fund balance reserves for the General Fund and Water District will be used only for non-recurring expenditures such as capital projects, studies, etc. and not for on-going operations. In the event that fund balance reserves are used for recurring (operational) expenditures, the City Council will be notified prior to adoption of the annual budget.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- A First Quarter and Mid-Year budget review will be conducted for the City Council to determine the status of projected revenues, expenditures, and other financial situations, along with consideration of needed budget amendments. A Fourth Quarter appropriation review is conducted and budget amendments are presented to the City Council as needed.
- To ensure adequate funding for law enforcement services, the annual Police Department budget shall equal or not exceed 53% of a three-year average of the General Fund audited operating expenditures. The General Fund operating budget is comprised of all expenditures less transfers out, debt service, and capital outlay. Furthermore, the actual expenditures will be comprised of an average of the three most recently audited fiscal years. Should the Police Department budget exceed 53% of the General Fund operating budget and the City is unable to balance the budget without the use of reserves, the City Manager is authorized by the City Council to negotiate with the County of San Bernardino Sheriff's Department to identify cost savings to maintain the City Council approved percentage. In addition, should the annual Police Department budget be less than 53% of the General Fund operating budget, the City Manager will be authorized to add additional level of services, be that personnel, programs, or equipment.

II. Capital Improvement Policy

- The City will identify the estimated costs and potential funding sources for each capital project prior to its submittal to the City Council for approval.
- Capital projects involve the purchase or construction of major capital assets such as land; equipment; infrastructure; building or permanent improvements including additions, replacements, and major alterations; having a long life expectancy; and costing $5,000 or more.
- Capital projects are funded by a variety of funding sources, which are often restricted for a specific purpose. Prior to a capital project being included in the annual budget, a determination must be made that the project is an appropriate use of the funds and that there is sufficient funding available.

III. Revenue Policy

Recurring expenditures will be funded by recurring revenue. Recurring expenditure increases that exceed recurring revenue growth should not be approved. Any new or expanded programs should be required to identify new funding sources and/or offsetting reductions in expenditures. In addition:

- The City shall use a conservative approach in projecting revenues.
- One-time revenues may be used for one-time expenditures or enhancement of reserves.
- The City shall update its user fees and charges periodically to recover costs of providing that service for which a fee is charged.

- All potential grants shall be carefully reviewed for matching requirements, maintenance of effort requirements, and on-going future expenditures requirements.
- Intergovernmental grants will be evaluated to determine the long term operating and maintenance costs associated with the grant.
- The City will maintain water and sewer rate structures which are adequate to ensure that these enterprise funds remain firmly and separately self-supporting, including the costs of operation, capital replacement, cost allocation plan, and debt service.

IV. Reserve Policy

The cash reserve policies for the General Fund requires that a minimum of two (2) months of the annual expenditures be held in cash. It is the goal for the Hesperia Water District (Enterprise Fund), which is in the process of building reserves, to have two (2) months of the annual expenditures held in cash. Cash reserves is a calculation of the ratio of cash and cash equivalents to the total individual annual expenditures. The specific purpose of the reserves is to provide funding to meet operational appropriation requirements in the event that either, the City or Water District experience shortfalls in the level of anticipated revenues or unanticipated expenses.

Adequate reserve levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Hesperia. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City. All uses of reserves require a resolution of the City Council or will be incorporated in the annual adopted budget.

If the rare situation arises where a portion of the City's Reserves are to be utilized to fund operations, the equivalent amount will be returned as Reserves in the next available Budget. Use of Reserves in this instance may impact the City's ability to meet the Reserve Policy of holding (2) months of the annual expenditures in cash and requires City Council approval, as incorporated into the adopted budget.

V. Transfer Authority

The following criteria establish the transfer authority for appropriations as set forth in the fiscal year budget.

- Division Managers can make transfers between line items in the same program.
- Department Directors can make transfers between divisions within the same fund.
- Transfers between departments, within the same fund, will require the City Manager approval.
- Transfers between the capital expenditure classification and the operating expenditure classifications will require the City Manager approval.
- Transfers between different funds can only be made with an approved City Council resolution.
- The Finance Division will review all budget transfers and make recommendations to the City Manager.

VI. Fiscal Management

- An independent firm of certified public accountants will perform an annual financial and compliance audit according to General Accepted Auditing Standards (GAAS) that will be incorporated into the Annual Comprehensive Financial Report.
- Annually, the City will seek the Governmental Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Achievement for Distinguished Budget Presentation Awards.

VII. Investments

- The City will continue to have a written investment policy approved by City Council resolution annually. The policy for investments in priority order is safety, liquidity, and yield.
- The City Council will receive reports on the cash position and performance of City investments on a monthly basis.

VIII. Capital Assets

- Assets exceeding the value of $5,000 are considered capital assets.
- All assets will be maintained at a level that protects capital investment and minimizes future maintenance costs.

IX. Debt Management

- The City will not issue long-term debt to finance current operations. Debt financing should only be used for long-term capital improvement projects or purchases of capital assets, such as water rights, that have a useful life exceeding the term of the financing. In addition, identified revenue sources shall be identified to allow for the principal, interest, and other related payments (debt service) of the long-term debt.
- The City will seek to maintain a high credit rating through sound financial practices as a basis for minimizing borrowing costs.
- The City will monitor all forms of debt. Annually, the status of all long-term debt will be reported to the City Council in the annual budget.
- The City will diligently monitor its compliance with bond covenants and continuing disclosures.

X. Unfunded Liability

The City maintains three Section 115 Trusts to address the unfunded liability for the CalPERS – Miscellaneous Plan or the City of Hesperia, CalPERS – Safety Plan for the Hesperia Fire Protection District (HFPD), and the other postemployment benefits (OPEB) of the City. The Section 115 Trust plans allow the City to safely and securely set aside funds, separate and apart from the state retirement system, in a tax-exempt irrevocable trust to reduce pension and other postemployment liabilities and stabilize these costs. In addition to potential investment earnings, annual funding of the plans allows the City to maximize the benefits of the trust plans. The following policies indicate the annual funding provisions:

- The City will annually contribute a minimum of five percent (5%) of the annual CalPERS required employer unfunded liability payment into the 115 Trust for the City miscellaneous and safety plan. The City will review the annual CalPERS actuarial valuation report and include into the budget the 5% calculation as transfer to the 115 pension plans.
- The City will annually review the OPEB billing from CalPERS and contribute a minimum 15% to the 115 Trust of OPEB. The City will use the current year OPEB billing to be included in the next year budget. For example, the FY 2023-24 billing will be used for the FY 2024-25 Budget.

Joint Resolution No. 2024-21

JOINT RESOLUTION NO. 2024-21
RESOLUTION HHA NO. 2024-03
RESOLUTION HFPD NO. 2024-02
RESOLUTION HWD NO. 2024-04

A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY, THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, AND THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT ADOPTING FINANCIAL POLICIES

WHEREAS, the City of Hesperia wishes to establish a comprehensive set of financial policies that will serve as a guideline for operational and strategic decision making related to financial matters; and

WHEREAS, financial policies are intended to establish guidelines for the City's overall planning and management; and

WHEREAS, such policies will allow the City to maintain and enhance a sound fiscal condition; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY, THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, AND THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICTS AS FOLLOWS:

Section 1. The recitals are true and correct and adopted as findings.

Section 2. That the City Council and Board of Directors approves the Financial Policies (Exhibit A).

Section 3. If any section, sub-section, sentence, clause, or word in the Resolution is held to be invalid by decision of any court of competent jurisdiction or action of State legislation, such decision or legislation shall not affect the validity of the remaining portions of this Resolution.

Section 4. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Mayor/Chair

ATTEST:

Erin Baum, Assistant City Clerk/Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, Secretary to the Hesperia Water District, Secretary to the Hesperia Housing Authority, and Secretary to the Hesperia Fire Protection District, do hereby certify that Joint Resolution 2024-21, HWD 2024-04, HHA 2024-03, and HFPD 2024-02 were duly adopted by the City Council of the City of Hesperia, California at a Special Meeting, thereof held on the 4th day of June, 2024 by the following vote to wit:

AYES: Bennington, Bird, Gregg, Swanson, Lee

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated Seal July 1 1988 CALIFORNIA

I, _____, Assistant City Clerk of the City of Hesperia, California, Secretary to the Hesperia Water District, Secretary to the Hesperia Housing Authority, and Secretary to the Hesperia Fire Protection District, do hereby certify that Joint Resolution 2024-21, HWD 2024-04, HHA 2024-03, and HFPD 2024-02 are full, true and correct copies of that now on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this ___ day of _____, 20__.

_____
Erin Baum, Assistant City Clerk

Seal



RESOURCE AND EXPENDITURE SUMMARIES

Overview

The Resources and Expenditure Summaries section of the budget document depicts the calculations or methodology for "Balancing the Budget" for the City's primary operating funds or fund groups, which include the General Fund, Water District, and Public Works Streets Maintenance.

The two primary factors considered include:

- Resources – Annual Revenues, Budgeted Reserves (i.e. the planned use of savings), and Transfers.
- Expenditures – Annual Planned Expenditures for Operations, Capital Improvements, and Debt.

The budget is balanced by matching resources and expenditures, which results in a zero or surplus balance (Difference Resources/Expenditures).

Section I, Fund Balance Summary, provides similar balancing information for all City funds included in the FY 2024-25 with the exception of the Cash Reserve calculation.

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RESOURCES AND EXPENDITURE SUMMARIES

GENERAL FUND – 2024-25 BUDGET, FUND BALANCE, AND RESERVES

Resources	2023-24 Budget	2023-24 Revised	2024-25 Budget	Change From 2023-24 Budget %
General Fund Operating Revenue	**$ 47,466,791**	**$ 49,919,712**	**$ 51,019,157**	**7%**
Transfers In				
1. Fund 255 - AB 3229 COPS Grant	200,000	200,000	200,000	
Total Transfers In	200,000	200,000	200,000	
Budgeted Reserves				
1. General Plan Update	0	0	600,000	
2. Animal Control Play Yard	0	0	300,000	
Total Budgeted Reserves	**0**	**0**	**900,000**	
Total General Fund Resources	**$ 47,666,791**	**$ 50,119,712**	**$ 52,119,157**	**9%**
EXPENDITURES				
Total General Fund Operating Expenses	**$ 45,131,664**	**$ 46,518,731**	**$ 48,804,804**	
Transfers Out				
1. Fund 105 - PERS Obligation Trust	0	400,000	0	
2. Fund 106 - OPEB Obligation Trust	0	100,000	0	
3. Fund 210 - HFPD CalPERS	937,658	937,658	1,814,535	
4. Fund 241 - CFD 2021-1 Residential Maint. & Service	0	0	5,150	
5. Fund 242 - CFD 2022-1 Non-Residential Maint. & Service	0	0	5,150	
6. Fund 243 - CFD 2023-1 Silverwood Maintenance		0	5,700	
7. Fund 402 - 2012 Water Rights Acquisition Debt Service	1,447,475	1,447,475	1,442,703	
Total Transfers Out	2,385,133	2,885,133	3,273,238	
Total General Fund Expenditures & Transfers Out	**47,516,797**	**49,403,864**	**52,078,042**	**10%**
Difference Total Resources / Total Expenditures	**$ 149,994**	**$ 715,848**	**$ 41,115**	
Fund Balance				
July 1 Beginning Balance	$ 33,783,024	$ 36,134,450	$ 36,850,298	
Total Budgeted Reserves	0	0	(900,000)	
Difference Total Resources / Total Expenditures	149,994	715,848	41,115	
Estimated June 30 Ending Fund Balance	**$ 33,933,018**	**$ 36,850,298**	**$ 35,991,413**	**6%**
Months of Cash to Pay Expenditures				
Beginning Cash July 01,	$ 21,899,077	$ 23,202,266	$ 23,918,114	
Estimated Resources Less Budgeted Reserves	47,666,791	50,119,712	51,219,157	
Estimated Expenditures	(47,516,797)	(49,403,864)	(52,078,042)	
Estimated Ending Cash June 30,	**$ 22,049,071**	**$ 23,918,114**	**$ 23,059,229**	**5%**
Months of Cash to Pay Expenditures and Transfers Out	**5.6**	**5.8**	**5.3**	
Estimated Cash Reserves Percentage	**46%**	**48%**	**44%**	

RESOURCES AND EXPENDITURE SUMMARIES

WATER DISTRICT – 2024-25 BUDGET, FUND BALANCE, AND RESERVES

Resources	2023-24 Budget	2023-24 Revised	2024-25 Budget	Change From 2023-24 Budget %
Revenue				
Water Operating and Capital	$ 27,947,839	$ 28,499,748	$ 29,151,462	4%
Sewer Operating and Capital	8,162,264	6,801,853	6,947,713	-15%
Reclaimed Water Operations	339,189	339,189	340,000	0%
Total Revenue	36,449,292	35,640,790	36,439,175	0%
Budgeted Reserves	4,785,619	2,517,370	2,855,092	
Total Water District Resources	**$ 41,234,911**	**$ 38,158,160**	**$ 39,294,267**	
Expenditures by Function				
Water Operating and Capital	$ 24,370,831	$ 22,208,703	$ 25,169,718	3%
Sewer Operating and Capital	12,936,815	9,290,223	9,791,805	-24%
Reclaimed Water Operations	289,116	289,610	302,426	5%
Total Water District Expenditures	**37,596,762**	**31,788,536**	**35,263,949**	**-6%**
Establishment of Reserve Balances				
Permanent Water Rights	1,146,888	1,146,888	1,146,888	
Total Reserve Balances	1,146,888	1,146,888	1,146,888	
Total Water Expenditures & Reserve Balance Funding	**$ 38,743,650**	**$ 32,935,424**	**$ 36,410,837**	**-6%**
Difference Total Resources / Total Expenditures	**$ 2,491,261**	**$ 5,222,736**	**$ 2,883,430**	
Fund Balance				
July 1 Beginning Balance	$ 116,800,903	$ 119,433,918	$ 123,286,172	
Budgeted Reserves	(4,785,619)	(2,517,370)	(2,855,092)	
Difference Resources/Expenditures	2,491,261	5,222,736	2,883,430	
Reserve Balances	1,146,888	1,146,888	1,146,888	
Estimated June 30 Ending Fund Balance	**$ 115,653,433**	**$ 123,286,172**	**$ 124,461,398**	**8%**
Months of Cash to Pay Expenditures				
Beginning Cash July 01,	$ 26,848,587	$ 32,721,184	$ 35,426,550	
Revenue	36,449,292	35,640,790	36,439,175	
Expenditures	(37,596,762)	(31,788,536)	(35,263,949)	
VWRA Cash Retention - Zone V			(3,400,000)	
Estimated Ending Cash June 30,	**$ 25,701,117**	**$ 36,573,438**	**$ 33,201,776**	**29%**
Months of Cash to Pay Expenditures and Transfers Out	**8.2**	**13.8**	**11.3**	
Total Estimated Cash Reserves Percentage	**68%**	**115%**	**94%**	

WATER OPERATING – 2024-25 BUDGET, FUND BALANCE, AND RESERVES

Resources	2023-24 Budget	2023-24 Revised	2024-25 Budget	Change From 2023-24 Budget %
Water Operations Revenue	**$ 26,662,353**	**$ 27,055,262**	**$ 27,807,565**	**4%**
Budgeted Reserves	$ 0	$ 0	$ 0	
Total Budgeted Reserves	$ 0	$ 0	$ 0	
Total Water Operations & Reserves Resources	**$ 26,662,353**	**$ 27,055,262**	**$ 27,807,565**	**4%**
Expenditures by Program				
700 4010 Source of Supply	$ 4,477,415	$ 2,213,742	$ 3,802,457	
700 4020 Production	5,466,358	5,673,796	5,621,196	
700 4030 Water Distribution	1,759,116	2,331,771	1,826,985	
700 4035 Water Line Replacement	1,262,485	1,266,844	1,117,190	
700 4040 Engineering	1,167,742	872,630	967,632	
700 4050 Customer Service	2,256,629	2,090,408	2,278,930	
700 4060 Utility Billing	1,648,761	1,497,774	1,400,116	
700 4070 Administration	4,819,585	5,111,710	5,660,456	
700 4080 Property Management	483,740	468,834	524,250	
700 4160 Streets Repair	0	636,352	1,245,506	
Total Water Operations Expenditures	**$ 23,341,831**	**$ 22,163,861**	**$ 24,444,718**	**5%**
Transfers Out				
Fund 701 - Capital Balancing	1,900,000	1,900,000	285,000	
Fund 703 - Rehab & Replacement	0	760,000	715,000	
Fund 705 - Water Pension Obligation Trust	0	750,000	500,000	
Fund 706 - Water OPEB Trust	0	0	250,000	
Total Transfers Out	**1,900,000**	**3,410,000**	**1,750,000**	
Establishment of Reserve Balances				
Permanent Water Rights	1,146,888	1,146,888	1,146,888	
Total Reserve Balances	1,146,888	1,146,888	1,146,888	
Total Water Operations Expenditures & Reserve Balance Funding	**$ 26,388,719**	**$ 26,720,749**	**$ 27,341,606**	**4%**
Difference Total Resources / Total Expenditures	**$ 273,634**	**$ 334,513**	**$ 465,959**	
Fund Balance				
July 1 Beginning Balance	$ 83,253,931	$ 84,151,327	$ 85,632,728	
Budgeted Reserves	0	0	0	
Established Reserves	1,146,888	1,146,888	1,146,888	
Difference Resources/Expenditures	273,634	334,513	465,959	
Estimated June 30 Ending Fund Balance	**$ 84,674,453**	**$ 85,632,728**	**$ 87,245,575**	**3%**
Months of Cash to Pay Expenditures and Transfers Out				
Beginning Cash July 01,	$ 5,475,162	$ 9,375,636	$ 9,710,149	
Estimated Resources Less Budgeted Reserves	26,662,353	27,055,262	27,807,565	
Estimated Expenditures Plus Established Reserve Balances	(26,388,719)	(26,720,749)	(27,341,606)	
Estimated Ending Cash June 30,	**$ 5,748,796**	**$ 9,710,149**	**$ 10,176,108**	**77%**
Months of Cash to Pay Expenditures and Reserve Balances	**2.6**	**4.4**	**4.5**	
Total Estimated Cash Reserves Percentage	**22%**	**36%**	**37%**	

RESOURCES AND EXPENDITURE SUMMARIES

SEWER OPERATING – 2024-25 BUDGET, FUND BALANCE, AND RESERVES

Resources	2023-24 Budget	2023-24 Revised	2024-25 Budget	Change From 2023-24 Budget %
Sewer Operations Revenue	**$ 6,135,096**	**$ 6,247,853**	**$ 6,341,713**	**3%**
Budgeted Reserves	2,017,519	818,144	1,397,372	
Total Sewer Operations & Reserves Resources	**$ 8,152,615**	**$ 7,065,997**	**$ 7,739,085**	**-5%**
Expenditures by Program				
710 4200 Sewer Distribution	$ 5,537,541	$ 5,533,314	$ 5,221,733	
710 4240 Sewer Engineering	266,872	276,646	285,424	
710 4260 Sewer Utility Billing	274,255	284,893	284,677	
710 4270 Sewer Administration	873,947	951,144	1,095,251	
Total Expenditures	**$ 6,952,615**	**$ 7,045,997**	**$ 6,887,085**	**-1%**
Transfers Out				
Fund 711 - Sewer Capital Fund	$ 1,200,000	$ 0	$ 852,000	
Fund 713 - Rehab & Replacement	0	20,000	0	
Total Transfers Out	**1,200,000**	**20,000**	**852,000**	
Total Expenditures and Reserves	**8,152,615**	**7,065,997**	**7,739,085**	**-5%**
Difference Total Resources / Total Expenditures	**$ 0**	**$ 0**	**$ 0**	
Fund Balance				
July 1 Beginning Balance	$ 16,305,718	$ 16,395,399	$ 15,577,255	
Budgeted Reserves	(2,017,519)	(818,144)	(1,397,372)	
Difference Resources/Expenditures	0	0	0	
Estimated June 30 Ending Fund Balance	**$ 14,288,199**	**$ 15,577,255**	**$ 14,179,883**	**-1%**
Months of Cash to Pay Expenditures and Transfers Out				
Beginning Cash July 01,	$ 12,693,139	$ 13,951,368	$ 13,133,224	
Estimated Resources Less Budgeted Reserves	6,135,096	6,247,853	6,341,713	
Estimated Expenditures Plus Established Reserve Balance	(8,152,615)	(7,065,997)	(7,739,085)	
VWRA Cash Retention - Zone V			(3,400,000)	
Estimated Ending Cash June 30,	**$ 10,675,620**	**$ 13,133,224**	**$ 8,335,852**	**-22%**
Months of Cash to Pay Expenditures and Transfers Out	**15.7**	**22.3**	**12.9**	
Total Estimated Cash Reserves Percentage	**131%**	**186%**	**108%**	

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STREETS MAINTENANCE FUND – 2024-25 BUDGET, FUND BALANCE, AND RESERVES

Resources	2023-24 Budget	2023-24 Revised	2024-25 Budget	Change From 2023-24 Budget %
Street Maintenance Operating Revenue	**$ 14,890**	**$ 24,545**	**$ 21,345**	**43%**
Transfers In				
Fund 100 - General Fund	$ 0	$ 0	$ 0	
Fund 204 - Measure I - Renewal	1,750,000	1,750,000	1,750,000	
Fund 205 - Gas Tax Fund	1,400,000	1,400,000	1,400,000	
Fund 206 - Gas Tax Swap	600,000	600,000	669,000	
Fund 207 - Local Transportation Fund	226,883	226,883	226,883	
Total Transfers In	*3,976,883*	*3,976,883*	*4,045,883*	*2%*
Budgeted Reserves	*253,785*	*403,720*	*104,420*	
Total Street Maintenance Resources	**$ 4,245,558**	**$ 4,405,148**	**$ 4,171,648**	**-2%**
Expenditures				
3150 - Streets Maintenance	$ 2,164,396	$ 2,237,161	$ 2,157,301	
3160 - Streets Repair	0	91,010	160,428	
3170 - Traffic	2,081,162	2,076,977	1,853,919	
Total Expenditures	**$ 4,245,558**	**$ 4,405,148**	**$ 4,171,648**	**-2%**
Difference Resources/Expenditures	**$ 0**	**$ 0**	**$ 0**	
Fund Balance				
July 1 Beginning Balance	$ 295,183	$ 608,077	$ 204,357	
Total Budgeted Reserves	(253,785)	(403,720)	(104,420)	
Difference Resources/Expenditures	0	0	0	
Estimated June 30 Ending Balance	**$ 41,398**	**$ 204,357**	**$ 99,937**	**141%**

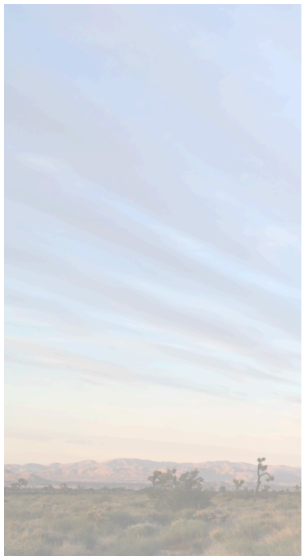
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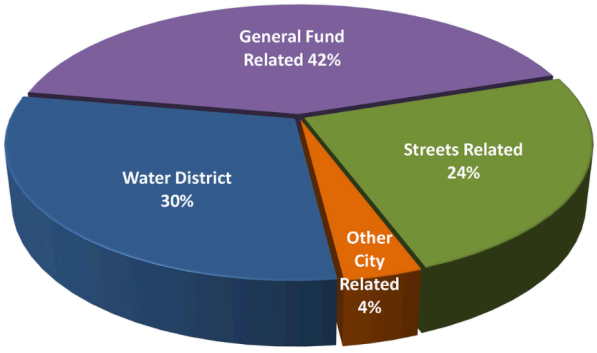
FISCAL YEAR 2024-25 Online Budget Book



REVENUE SUMMARY

2024-25 Budget Total City Revenue





	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
General Fund Related	$ 47,286,285	$ 50,538,674	$ 47,466,791	$ 50,474,712	$ 51,564,557	9%
Streets Related	15,215,008	27,176,855	48,988,814	43,978,508	29,926,577	-39%
Other City Related	4,193,315	4,684,694	5,062,784	5,396,051	4,520,103	-11%
Total City Funds	**66,694,608**	**82,400,223**	**101,518,389**	**99,849,271**	**86,011,237**	**-15%**
Water District	36,707,430	36,136,023	36,449,292	35,640,790	36,439,175	0%
Total All Funds	**$ 103,402,038**	**$ 118,536,246**	**$ 137,967,681**	**$ 135,490,061**	**$ 122,450,412**	**-11%**



Summary and Highlights

The City of Hesperia maintains the practice of matching each revenue type to a similar expenditure type. The City accomplishes this through utilizing individual program types within funds. The two basic revenue types include on-going revenue and one-time revenue. City policy and practice is to have a 'structurally' balanced budget, not using one-time revenue (i.e. bond proceeds and etc.) to pay for on-going expenditures. The total FY 2024-25 Budget of $122.5 million projects a revenue decrease of $15.5 million, or 11%, compared to the total FY 2023-24 Budget, and a decrease of $13 million over the FY 2023-24 Revised.

The decrease in the FY 2024-25 Budget compared to the prior year's budget is largely due to a decrease in Other City Related Funds and Streets Related revenues from the closeout of the Neighborhood Stabilization Program (NSP) during FY 2022-23 with HUD approved reallocation of CDBG grant activities and Developer Impact Fees (DIF) as outstanding projects have been completed and move towards occupancy. This decrease is offset, in part, by an anticipated increase in General Fund revenues from Vehicle License Fees, General and Administrative Recovery, and Other General Fund Revenues. Water District revenues anticipates remaining relatively unchanged from the FY 2023-24 Budget.

General Fund – General Fund revenue is for normal operations, and services provided by the City that are not specifically accounted for in other funds. The FY 2024-25 Budget is projecting revenues to increase to $51.5 million compared to the FY 2023-24 Budget of $47.5 million. The following summarizes the projected increase of four major General Fund revenues from the FY 2023-24 Budget to the FY 2024-25 Budget:

- Vehicle License Fee revenue is expecting growth by $1.2 million or 10%, to $12.7 million.
- General & Administrative Recovery revenue is increasing by $0.8 million or 23% to $4.6 million.
- All Other General Fund revenues are anticipated to increase by $1.5 million or 38%, to $5.6 million.
- Franchise Fees revenue is expected to increase by $0.3 million or 6% to $4.6 million.

Streets & Transportation Related Funds – This group is made up of 13 street and transportation related funds budgeted in FY 2024-25. Each of these funds receives revenue that is restricted for specific streets and transportation uses. The major highlights are as follows:

- Measure I 2010 Renewal revenue is expected to decrease 1% and is offset by an increase in interest income to remain relativity unchanged to the FY 2023-24 Budget.
- Gas Tax RMRA revenue for the FY 2024-25 Budget is anticipated at $2.7 million, a 6% increase over the FY 2023-24 Budget and 4% greater than the FY 2023-24 Revised.
- Developer Impact Fees (DIF) for Streets and Storm Drainage revenues are forecasted to decrease 35% from the FY 2023-24 Budget.

Other City Funds – Each of these funds receives proceeds that are restricted for specific uses and here are some of the major highlights:

- The CDBG/HOME Housing and Urban Development (HUD) revenues are largely derived from drawing down on the grants after incurring the expenditures.
- Developer Impact Fees (DIF) for the various non-street related DIF revenues is expecting a decrease of 55% over the FY 2023-24 Budget.

Water and Sewer Operations – Revenues from water and sewer are primarily ratepayer-funded and are the operations of the Hesperia Water District. Some of the major highlights are:

- The Water District, which comprised 30% of the overall revenue budget anticipates remaining relatively unchanged from the FY 2024-25 Budget.
- The 3% increase in Sewer Operating reflects an expanding customer base, which is reflective of the development revenue increases in the prior fiscal years.
- Water Capital is expected to decrease by 1% and Sewer Capital is expected to increase by 12% respectively from the FY 2023-24 Budget.

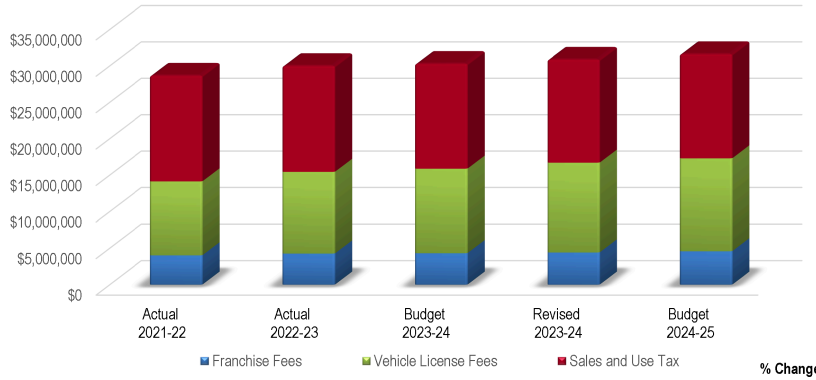
General Fund Summary of Major Revenues

General Fund Related Revenues	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Sales and Use Tax	$14,560,256	$ 14,581,067	$ 14,439,963	$ 14,186,647	$ 14,349,979	-1%
Vehicle License Fees	10,109,878	11,173,915	11,565,002	12,288,523	12,718,621	10%
Franchise Fees	4,014,843	4,261,474	4,308,213	4,411,811	4,577,756	6%
Total Top Three Revenues	**$28,684,977**	**$ 30,016,456**	**$ 30,313,178**	**$ 30,886,981**	**$ 31,646,356**	**4%**
General & Administrative Recovery	2,768,056	3,085,930	3,750,935	3,750,935	4,596,356	23%
Leased Water Rights	1,877,324	1,947,348	2,152,605	1,906,714	1,931,594	-10%
Secured Property Tax	1,013,044	1,036,383	1,118,712	1,170,743	1,195,253	7%
Transient Occupancy Tax	2,013,412	1,899,895	1,700,000	1,450,000	1,700,000	0%
Commercial Cannabis Tax	544,395	400,990	350,000	80,000	20,340	-94%
Business License	829,176	742,120	824,243	759,000	843,000	2%
Development Related Revenues:						
Planning	506,284	662,209	563,260	534,400	477,513	-15%
Building & Safety	3,010,669	3,778,395	1,666,784	2,015,345	2,009,482	21%
Engineering	1,449,480	1,453,873	955,830	912,281	1,538,390	61%
Total Develop. Rel. Revenues	4,966,433	5,894,477	3,185,874	3,462,026	4,025,385	26%
Sub-Total Top 12 Revenue Sources	42,696,817	45,023,599	43,395,547	43,466,399	45,958,284	6%
All Other General Fund Revenues	4,589,468	5,515,075	4,071,244	7,008,313	5,606,273	38%
Total General Fund Related Revenues	**$47,286,285**	**$ 50,538,674**	**$ 47,466,791**	**$ 50,474,712**	**$ 51,564,557**	**9%**

Total General Fund revenues are projected to increase from the FY 2023-24 Budget of $47.5 million to $51.5 million for the FY 2024-25 Budget. This increase is primarily due to expected increases in Vehicle License Fees, General and Administrative, and Other General Fund Revenues, which includes Administrative Fines and Interest Income. The General Fund FY 2023-24 Revised revenue outpaced original projections by $3.0 million, or 6.3%, from the FY 2023-24 Budget mostly due to larger than expected revenues in Vehicle License Fees and from Other General Fund Revenues, which included an increase in Administrative Fines, and Interest Income.

Top Three Revenues

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Sales and Use Tax	$ 14,560,256	$ 14,581,067	$ 14,439,963	$ 14,186,647	$ 14,349,979	-1%
Vehicle License Fees	10,109,878	11,173,915	11,565,002	12,288,523	12,718,621	10%
Franchise Fees	4,014,843	4,261,474	4,308,213	4,411,811	4,577,756	6%
Total Top Three General Fund	**$ 28,684,977**	**$ 30,016,456**	**$ 30,313,178**	**$ 30,886,981**	**$ 31,646,356**	**4%**

The General Fund's major revenue sources are: Sales and Use Tax, Vehicle License Fees (VLF), and Franchise Fees. Combined, these three revenues represent a very stable revenue base for the General Fund as the group accounted for 67% of the 2021-22 Actual and accounts for 61% of the 2024-25 Budget. From the FY 2021-22 Actual to the 2024-25 Budget, the Top Three Revenues have grown by $3.0 million, or 10.3%.

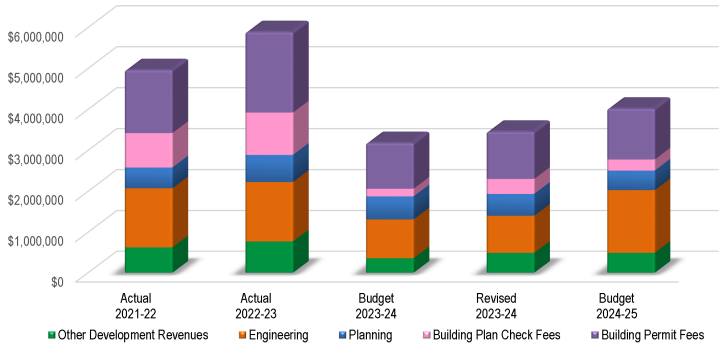
Sales and Use Tax – Sales Tax is 7.75% in the City of Hesperia. The City's share is 1.00% of the 7.75%, with 6.00% going to the State, 0.50% to Measure I, and 0.25% applied to Local Transportation funding. The FY 2024-25 Budget estimate for Sales and Use Tax revenue is $14.3 million, a 1.2% increase from the FY 2023-24 Revised, and a 0.6% decrease from the FY 2023-24 Budget of $14.4 million. The FY 2024-25 Budget anticipates sale prices to remain stable in several industry groups, such as, auto and transportation, restaurants and hotels, and general consumer goods.

Vehicle In – Lieu Tax / License Fees (VLF) – The growth of the City's Vehicle License Fees is tied to the City's growth of assessed valuation. The County Assessor will provide notification on July 1, 2024, for the FY 2024-25 assessed valuation. It is estimated that the FY 2024-25 assessed valuation will be a 3.5% increase, which is consistent with past trends as well as reflective of recent development. Currently, the combined FY 2024-25 Budget for VLF revenues estimate is $12.7 million, which is, $2.6 million or 25.8% above the FY 2021-22 Actual.

Franchise Fees – The City imposes fees on refuse hauling; gas, water and electric utilities; and cable television companies operating in the City for the use of the City right-of-way. The fees range from two to ten percent (2% - 10%) of gross receipts. The FY 2024-25 Budget estimates revenue of $4.6 million, which is 6% higher than the FY 2023-24 Budget.

General Fund Development Revenue

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	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Building Permit Fees	$ 1,543,514	$ 1,970,316	$ 1,122,460	$ 1,158,700	$ 1,247,605	11%
Building Plan Check Fees	840,687	1,033,965	185,577	365,000	270,000	45%
Planning	506,284	662,209	563,260	534,400	477,513	-15%
Engineering	1,449,480	1,453,873	955,830	912,281	1,538,390	61%
Other Development Revenues	626,468	774,114	358,747	491,645	491,877	37%
Sub-Total Development Related Revenues	**$ 4,966,433**	**$ 5,894,477**	**$ 3,185,874**	**$ 3,462,026**	**$ 4,025,385**	**26%**

Overall, Development Related revenue is projected to increase by 16% from the FY 2023-24 Revised Budget and 26% compared to the FY 2023-24 Budget. This overall increase is due to anticipated residential, multi-family, and industrial-related projects occurring in FY 2024-25. Development related revenue comprises 7.8% of the General Fund FY 2024-25 Budget estimates.

Building Permit Fees – The City charges permit fees on construction activity in part to provide inspection services to ensure that the structures being built are in compliance with the California Government Code. Building Permit Fees represents 2% of the General Fund FY 2024-25 Budget revenue. The FY 2024-25 Budget is expected to increase 8% from the FY 2023-24 Revised Budget and 11% from the FY 2023-24 Budget, as more residential construction projects are anticipated. The FY 2024-25 Budget estimate is based on residential development activity including one hundred seventy (170) single-family residential (SFR), one hundred twelve (112) multi-family units, six (6) commercial projects, and two (2) industrial buildings.

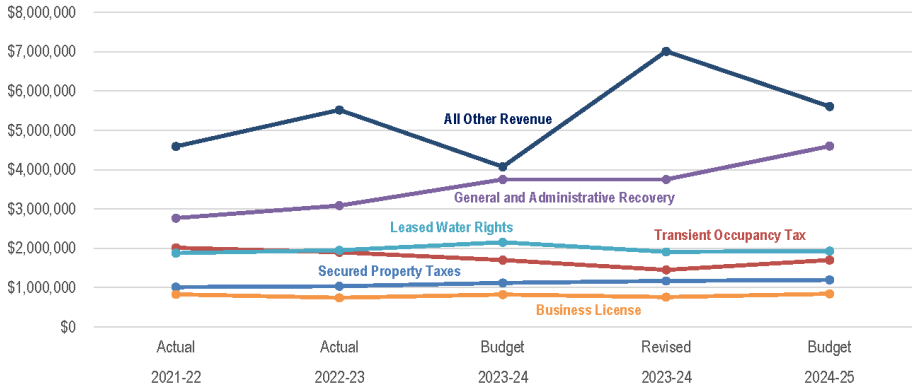
Building Plan Check Fees – The purpose of these fees is to offset the cost of verifying that the proposed structures comply with existing building codes and zoning requirements. The FY 2024-25 Budget of $270,000 is a 45% increase from the FY 2023-24 Budget, due to a projected increase in development-related activity requiring plan checks. The FY 2024-25 Budget anticipates fees collected from four (4) commercial projects, one hundred (100) plan checks for single-family residential homes, and four (4) commercial and multi-family projects.

Planning related revenues for the FY 2024-25 Budget is anticipated 15% lower than the FY 2023-24 Budget. This budget-to-budget decrease primarily reflects the reduction of cannabis tax audit cost reimbursements due to fewer establishments operating within the City.

Engineering related revenues for the FY 2024-25 Budget are projected to increase 69% over the FY 2023-24 Revised and increase 61% compared to FY 2023-24 Budget. This is primarily attributed to an anticipated increase in construction inspections for development projects, including the Tapestry/Silverwood Development project. Another factor for the increase is an expected increase in City staff time related to Tapestry/Silverwood project, which are reimbursed by the developer.

Other Development Revenues – This classification captures the remaining development revenues into one group. As a group, these revenues are about 1% of the total General Fund FY 2024-25 Budget. For the FY 2024-25 Budget, these revenues are expected to increase 37% over the FY 2023-24 Budget primarily due to Automation Fees related to permit issued on the anticipated increase in development activity.

Other General Fund Revenues



	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Business License	$ 829,176	$ 742,120	$ 824,243	$ 759,000	$ 843,000	2%
Secured Property Taxes	1,013,044	1,036,383	1,118,712	1,170,743	1,195,253	7%
Transient Occupancy Tax	2,013,412	1,899,895	1,700,000	1,450,000	1,700,000	0%
Commercial Cannabis Tax	544,395	400,990	350,000	80,000	20,340	-94%
Leased Water Rights	1,877,324	1,947,348	2,152,605	1,906,714	1,931,594	-10%
General & Administrative Recovery	2,768,056	3,085,930	3,750,935	3,750,935	4,596,356	23%
All Other General Fund Revenue	4,589,468	5,515,075	4,071,244	7,008,313	5,606,273	38%
Total Other General Fund	**$ 13,634,875**	**$ 14,627,741**	**$ 13,967,739**	**$ 16,125,705**	**$ 15,892,816**	**14%**

Overall, this group of revenues is anticipated to increase 14% over the FY 2023-24 Budget. The increase in the budget-to-budget comparison is largely due to an increase in All Other General Fund Revenues, partially offset by decreases in Commercial Cannabis Tax and Leased Water Rights. This group, Other General Fund Revenues, comprises approximately 31% of the total General Fund FY 2024-25 Budgeted revenue estimates.

Business License, which is paid by each business operating within the City. The FY 2024-25 Budget estimate of $843,000 is 2% higher than the FY 2023-24 Budget estimate of $824,243. The increase in the budget-to-budget comparison is due to an increase in the Business License Fees for a new business as a result of the revised City-wide fee schedule adopted by the City Council at the December 19th, 2023 City Council meeting. The increase in the new business fees is partially offset by a decrease in cannabis business licenses renewals.

Secured Property Tax – Property owners pay a basic tax of 1% of their property's valuation to the County annually. Historically, the City's General Fund receives approximately 1.5 cents of every property tax dollar paid by owners. Since the County annexation of the former Fire District, the City retains a portion of the former District's property tax share, which is to be used to fund the former District's pension liability. Along with growth of the assessed valuations, the retention of additional property taxes explains the growth of this revenue source in recent years.

Transient Occupancy Tax (TOT) – The City of Hesperia municipal code authorizes the application of a 10% tax to the cost of hotel rooms within the City. This is intended to offset the cost of governmental services that the visitors use while temporarily staying in the City. The FY 2023-24 Budget is expecting a decrease of 0.3 million or 17% over the FY 2023-24 Revised due to a delinquency of TOT from a hotel, which the City is currently pursuing. It is expected that the revenue source will remain unchanged compared to the FY 2023-24 Budget.

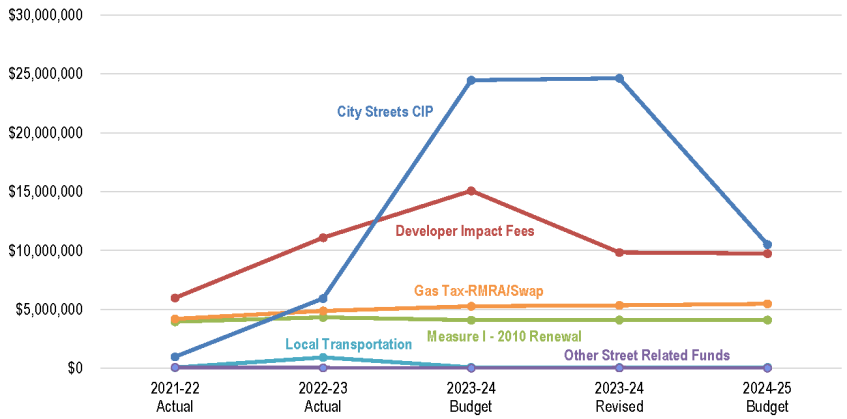
Commercial Cannabis Tax – Through the approval of a local ballot measure in 2018, the City adopted an ordinance for the imposition of a permanent tax of 4% of gross receipts from business operations on all commercial cannabis businesses. The number of commercial cannabis businesses allowed to operate are limited to an authorized geographical zone within the City. The FY 2024-25 Budget of $20,340, is a 95% decrease from the FY 2022-23 Actual due to a reduction in the number of cannabis businesses operating within the City. The FY 2024-25 Budget reflects the anticipated tax remittances on three (3) currently active cannabis businesses compared to sixteen (16) businesses which were active during the FY 2022-23.

Leased Water Rights – The City owns 6,736 acre feet of water rights (base annual production) which, after mandated ramp downs, leaves leasable water rights (50.4% free production allowance) at 3,395 acre feet. The General Fund leases its water rights at 90% of the Mojave Water Agency's rates which have increased over time based upon market demand. The FY 2024-25 lease rate is $562 per acre foot compared to $509 per acre foot in FY 2023-24 Revised. The budget-to-budget decrease is due to the revision of the lease water rate from $581 to $562 combined with an increase in free production allowance from 50.4% to 53.3% from the Mojave Basin Water Master.

General & Administrative Recovery – This General Fund revenue reflects the indirect costs of providing administrative services to the Water and Sewer Funds. The General & Administrative Recovery is based upon the prior fiscal year operating budget as approved by the adopted fee study.

All Other General Fund Revenue – The numerous other general fund revenue accounts that makes up this group are anticipating total collections of $5.6 million in FY 2024-25, which is primarily related to the increase in Administrative Fines and Interest Income. The FY 2024-25 Budget is $1.4 million or 20% less than FY 2023-24 Revised and is $1.0 million, or 22% greater than FY 2022-23 Actual.

Streets and Transportation Related Funds



	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Measure I - 2010 Renewal	$ 3,954,052	$ 4,323,932	$ 4,091,797	$ 4,092,692	$ 4,102,238	0%
Gas Tax	1,516,471	1,751,511	1,805,700	1,871,068	1,895,858	5%
Gas Tax-RMRA	1,934,550	2,284,326	2,504,413	2,544,531	2,656,958	6%
Gas Tax Swap	741,849	832,722	953,626	918,085	916,673	-4%
Local Transportation	62,120	920,929	70,374	61,223	72,951	4%
Sub-Total Streets Funds	**8,209,042**	**10,113,420**	**9,425,910**	**9,487,599**	**9,644,678**	**2%**
Developer Impact Fees	5,969,881	11,094,612	15,074,655	9,837,008	9,737,064	-35%
City Streets CIP	966,266	5,936,241	24,472,819	24,628,654	10,522,900	-57%
Other Street Related Funds	69,819	32,582	15,430	25,247	21,935	42%
Total Streets & Transportation Related Funds	**$ 15,215,008**	**$ 27,176,855**	**$ 48,988,814**	**$ 43,978,508**	**$ 29,926,577**	**-39%**

Overall, this group of 13 funds estimates revenues at $30 million and is anticipated to decrease 39% from the FY 2023-24 Budget of $49 million. This is largely a result of the timing of receiving grants and cooperative funding associated with the Ranchero Road project.

Measure I Renewal – This revenue is funded by a Countywide 1/2 cent sales tax, as the 2010 Renewal approved by the County voters that went into effect in April 2010. The City receives its portion, which is restricted for the maintenance or enhancement of the City's streets. The FY 2024-25 Budget is expected to decrease 1%, offset by an increase in interest income, remaining relatively unchanged from the FY 2023-24 Revised and FY 2023-24 Budget. The FY 2024-25 Budget is based upon staff estimates of Measure I funding information.

Gas Tax – Gas Tax revenue is derived from a cents per gallon tax collected at the pump. Revenues are allocated by the State on a per capita basis for street maintenance and improvements. The FY 2024-25 Budget of $1.9 million is anticipated to remain unchanged from the FY 2023-24 Revised and increase 5% from the FY 2023-24 Budget.

Gas Tax RMRA – This source of revenue is generated from a tax on fuel that took effect November 2017 during Fiscal Year 2017-18 and is used to repair and maintain roads, freeways, and bridges. The Road Repair and Accountability Act (RMRA) of 2017, increased the gas tax by 12 cents and 20 cents for diesel. The annual portion allocated to the City varies based upon factors such as the City population, the number of registered vehicles, the value of the registered vehicles, and the number of road miles maintained. The estimated FY 2024-25 Budget is expected to be $2.7 million. This is a 4% increase above the Fiscal Year 2023-24 Revised and 6% greater than the FY 2023-24 Budget due to increased fuel consumption and fuel prices.

Gas Tax Swap – This source of revenue is State funded and, beginning with the FY 2011-12 Budget, legislative actions terminated the Proposition 42 Traffic Congestion Relief and 'swapped' it with the new Gas Tax Swap revenue. This revenue is determined primarily through gasoline consumption and prices, as well as "true ups" under the fuel tax swap system. Under the swap, the State Board of Equalization (BOE) annually adjusts the Section 2103 rate to try to match what fuel tax revenues in the forecast year would have been under Prop 42, had the swap not occurred. Later, when the actual amount of gallons sold and taxable sales are known for a year, the BOE is required to "look back" and "true up" for any over or under collection of revenue compared to what the sales tax rate would have collected. This "true up" is factored into the rate set in subsequent year(s). This revenue is used to fund street maintenance and projects. The FY 2024-25 Budget is remaining unchanged from the FY 2023-24 Revised and expects a decrease of 4% from the FY 2023-24 Budget.

Local Transportation Fund (LTF) – This fund is funded by the County 1/4 cent sales tax, and the primary use of this revenue is transportation related, including supporting the operations of Victor Valley Transit Authority (VVTA). This revenue source is no longer expected to be received due to the allocation being fully utilized by VVTA for transit purposes from a decision made by VVTA in April 2022. The FY 2024-25 Budget of $72,951 is comprised of interest earnings.

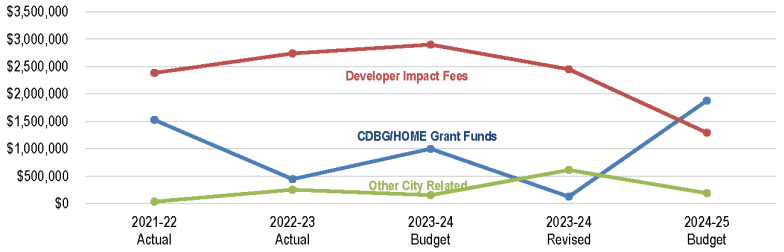
Streets and Drainage Developer Impact Fees (DIFs) – Of the thirteen DIF funds, five are restricted to street-related improvements, DIF-Streets, DIF-Storm Drainage, DIF 2018-Streets, DIF 2018-Drainage Facilities and A-04 Drainage. These are locally controlled funds and reflect the City's current trend in residential permitting. In total, DIF is projected to decrease by $0.1 million or 1% from the FY 2023-24 Revised and decrease $5.3 million or 35% from the FY 2023-24 Budget. The following is a discussion of the FY 2024-25 assumptions:

- The A-04 Drainage DIF fee, which was approved by City Council in December 2020, is to fund infrastructure improvements and prevent flooding along the A-04 drainage line. The FY 2024-25 Budget assumes 9 single family residential (SFR) residences.
- DIF-Storm Drainage and DIF 2018-Drainage Facilities approximately 0.5 million square feet (sq ft) of industrial, and 74,000 sq. ft. commercial.
- DIF-Streets and DIF 2018-Streets share the same development activity assumptions as with DIF Drainage. The FY 2024-25 Budget assumes receiving the remaining total of $4.7 million of the $12 million through a developer agreement for the Silverwood/Tapestry project that were secured using Statewide Community Infrastructure Program (SCIP) bonds. The SCIP bonds, which will be used to as a funding source for the Ranchero Road project, received through drawing down on the funds after incurring the expenditures. $4.3 million was received in FY 2022-23 and $3.0 million is expected to be received through draw downs in FY 2023-24.

Fund 504 - City Streets CIP Fund – The City Streets CIP fund tracks grants and developer reimbursements for capital projects. The revenue in this fund will change each year depending on the approved projects. For the FY 2024-25 Budget of $10.5 million, a total of $7 million in grant and reimbursement revenue is anticipated from various projects related to Ranchero Road such as the Ranchero Road Improvements (7th Avenue to Mariposa Road) and Ranchero Aqueduct crossing. For a detail of the different grants and developer reimbursements by capital improvement plan (CIP) projects, please refer to Section G – CIP.

Other Streets Related Funds – This group is comprised of two funds, the Public Works Street Maintenance fund and the Air Quality Management fund and are both comprised of anticipated interest earnings for the year.

CDBG, Developer Impact Fee, and Other City Related Funds



	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
CDBG-Entitlement	$ 1,516,793	$ 14,812	$ 899,363	$ 0	$ 1,779,362	98%
Other CDBG/HOME Revenue	2,581	369,031	26,445	50,976	28,047	6%
CDBG Interest Income	7,438	61,783	71,703	74,954	70,831	-1%
CDBG/HOME Funds	**1,526,812**	**445,626**	**997,511**	**125,930**	**1,878,240**	**88%**
Developer Impact - Fire	(10,905)	49,453	33,079	42,956	36,136	9%
Developer Impact - Police	555	6,268	146	191	160	10%
Developer Impact - Public Services	1,450	16,725	373	373	0	-100%
Combined 2018 DIFs	2,390,558	2,663,794	2,864,688	2,406,874	1,254,425	-56%
Developer Impact Fees (DIF)	**2,381,658**	**2,736,240**	**2,898,286**	**2,450,394**	**1,290,721**	**-55%**
AB3229 Supplemental Law	235,407	254,437	255,697	296,524	294,203	15%
American Rescue Plan Grant	(108,133)	282,959	527,706	685,243	576,457	9%
Other City Related Funds	35,301	254,016	153,666	612,323	189,774	23%
Total City Other Funds	**$ 4,071,045**	**$ 3,973,278**	**$ 4,832,866**	**$ 4,170,414**	**$ 4,229,395**	**-12%**

CDBG-Entitlement – These grants are received from U.S. Department of Housing and Urban Development (HUD), for the purpose of improving areas of the City and providing housing assistance for low income families. These revenues are largely derived grant reimbursements, after incurring the expenditures. The FY 2024-25 budget-to-budget increase of 98% is primarily due to the drawdown on grant funds related to the FY 2021-22 and FY 2023-24 Street Improvement Projects.

Other CDBG/HOME Revenue – This revenue group is comprised of several minor CDBG/HOME-related sources.

Non-Street Developer Impact Fees – These Developer Impact Fees (DIFs) are made up of the City Council approved DIF 2018 fees for Fire Suppression, City Hall Facilities, Animal Control, Records Storage, and Police Facilities. These revenues vary based upon the differing rates for Single Family Residential, Multi-Family Residential, and Commercial rate structures and is paid prior to occupancy. The FY 2024-25 Budget is a $1.2 million decrease over the FY 2023-24 Revised and a $1.6 million decrease over the FY 2023-24 Budget. This decrease primarily reflects the outstanding projects under DIF 2018 fees move towards completion.

American Rescue Plan Grant – This grant established Coronavirus State and Local Fiscal Recovery Funds (SLFRF) as part of the Federal Government American Rescue Plan. These funds were established, in part, to address the negative impacts caused by COVID-19, replace lost revenue, and invest in water, sewer, and broadband infrastructure. The City was allocated a total of $23.4 million in grant funding. The FY 2024-25 Budget of $576,457 reflects the anticipated interest income from investment activity.

Other City Related Funds – The six funds in this group include: the Environmental Programs Grant, the Disaster Preparedness Grant, the 2012 Water Rights Debt Service, the 2023 Refunding Lease Debt Service, the Public Art, and the Local Assistance Grant fund. Each of these funds has restrictions, limiting how its money can be spent. The fund with the greatest revenue source in this revenue group is the Environmental Programs Grant, with grant revenue of $61,021.

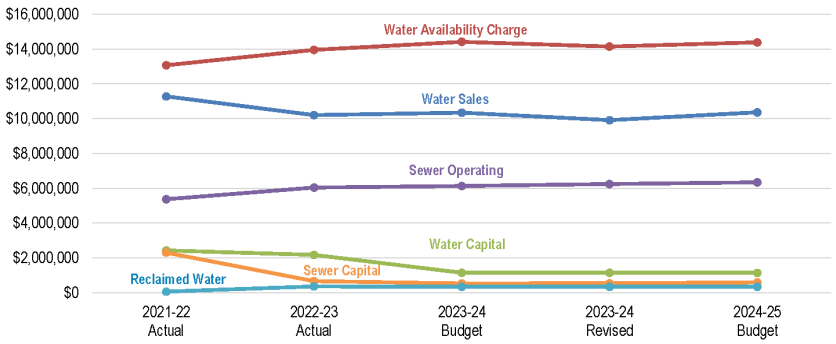
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Hesperia Housing Authority

The FY 2024-25 Budget for the Hesperia Housing Authority is $222,269. The 2024-25 Budget is 28% more than the prior year's budget due to an anticipated increase in interest-related revenue, and 53% lower than the FY 2023-24 Revised due to $127,431 received from the proceeds on the sale of vacant land in FY 2023-24.

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	%Change From 2023-24 Budget
Housing Authority - Interest	$ 31,292	$ 462,778	$ 50,244	$ 177,956	$ 98,000	95%
Loan Repayments	176,978	153,933	91,846	91,846	92,769	1%
Proceeds from Land Sales	0	0	0	127,431	0	n/a
All Other Revenue	(58,255)	30,563	31,500	73,500	31,500	0%
Total Housing Authority Revenue	**$ 150,015**	**$ 647,274**	**$ 173,590**	**$ 470,733**	**$ 222,269**	**28%**

Water District Revenue Trend



	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	%Change From 2023-24 Budget
Water Sales/Residential	$ 9,136,854	$ 8,185,436	$ 8,568,551	$ 8,128,164	$ 8,290,730	-3%
Water Sales/Business	567,299	520,694	526,782	526,782	527,000	0%
Water Sales/Public Building	700,840	598,000	666,975	580,909	581,000	-13%
Water Sales/Irrigation	425,855	337,103	390,357	341,994	362,513	-7%
Water Sales/Construction	451,982	559,008	192,000	338,815	607,000	216%
Sub-total Water Sales	$11,282,830	$10,200,241	$10,344,665	$9,916,664	$10,368,243	0%
Water Availability Charge	13,069,813	13,956,500	14,414,722	14,150,358	14,388,138	0%
Total Water Sales (Water Bills)	**24,352,643**	**24,156,741**	**24,759,387**	**24,067,022**	**24,756,381**	**0%**
Water Capital	2,428,104	2,172,386	1,146,486	1,146,486	1,139,897	-1%
Sewer Operating	5,370,720	6,046,189	6,135,096	6,247,853	6,341,713	3%
Sewer Capital	2,300,358	666,951	530,000	545,000	596,000	12%
Reclaimed Water Operations	62,716	359,376	339,189	339,189	340,000	0%
All Other District Revenue	2,192,889	2,734,380	1,972,934	3,220,240	3,265,184	65%
Total Water District Revenue Before Grants	**$ 36,707,430**	**$ 36,136,023**	**$ 34,883,092**	**$ 35,565,790**	**$ 36,439,175**	**4%**
American Rescue Plan Grant	0	0	1,491,200	0	0	-100%
BOR Water Smart Grant	0	0	75,000	75,000	0	-100%
Total Water District Revenue	**$36,707,430**	**$36,136,023**	**$36,449,292**	**$35,640,790**	**$36,439,175**	**0%**

Water District – Overall, the FY 2024-25 Budget of $36.4 million is expecting an increase of $0.8 million or 2% over the FY 2023-24 Revised compared to the FY 2023-24 Budget, which is relativity unchanged. The increase compared to the FY 2023-24 Revised can mainly be attributed to the continued development activity connecting to the water and sewer systems.

Total Water Sales (Water Bills) – This revenue group represents the fees charged to customers of the Water District for the accessibility and use of water. The water related charges reflected on the customer water bills consists of both the Water Availability Charge and the Water Sales Charge.

The Water Sales Charge is the fee on the customer's bill for the water use registered by the meter. This revenue is dependent on customer's demand for water, which can fluctuate based on the water rates, seasonal weather, and state drought conditions. The FY 2024-25 Budget of $10.3 million reflects a $0.4 million or 5% increase from the FY 2023-24

Revised, which is largely attributed to an increase in Water Sales/Construction that will be utilized in the grading of a new industrial project. Overall, the FY 2024-25 Budget anticipates remaining unchanged compared to the FY 2023-24 Budget. This is largely due to customer's continued conservation efforts and increased rainfall during the winter. This is reflected in a decrease in the production of water resulting in less replacement obligation to the Mojave Basin Area Watermaster. FY 2024-25 estimated planned water production is 13,500 acre feet as opposed to actual water production was 13,230 acre feet for WY 2022-23.

The Water Availability Charge is a standard fixed charge on a customer's bill that is based on the water meter size and customer type (residential, multi-family, business, irrigation, etc.) at the service address. The meters range in size from 5/8 inch to 8 inches. The 2024-25 Budget anticipates remaining unchanged over the FY 2023-24 Budget. While there is a 2% increase over the FY 2023-24 Revised, and a 3% increase over FY 2022-23 Actual revenue, these modest increases can be attributed to the continued development activity.

Water Capital – This is the connection fee for new water meter installations based on the establishment of new service connections. This revenue source is anticipated to experience a decline of 1%, compared to FY 2023-24 due to a modest decrease in the number of commercial/industrial projects anticipated to connect to the water system. The FY 2024-25 Budget of $1.1 million is based on an estimated 170 residential 0.75" meters and other various 2" to 3" meters for commercial/industrial projects that will be connected to the water system, which are mentioned in previous sections compared to the 15 commercial/industrial projects budgeted in FY 2023-24.

Sewer Operating – Sewer services are primarily available along the Main Street corridor and the western portion of the City and comprises about 20% of the District's water customers. Sewer billing revenue is expected to reach $6.3 million in the FY 2024-25 Budget, an increase of $0.1 million from the FY 2023-24 Revised and $0.2 million over the $6.1 million FY 2023-24 Budget. The budget-to-budget increase reflects the continued development activity connecting to sewer, which includes 170 anticipated residential and multi-family homes and various commercial/industrial businesses, of which 121 are anticipated to connect to sewer.

Sewer Capital – Like Water Capital, this revenue group reflects development activity within the City. The majority occurs on the western side of the City where more sewer lines are concentrated. The FY 2024-25 Budget is anticipating a 9% increase from the FY 2023-24 Revised and a 12% increase from the FY 2023-24 Budget. Anticipated FY 2024-25 development activity connecting to sewer includes 170 anticipated residential and multi-family homes and various commercial/industrial businesses, of which 121 are anticipated to connect to sewer.

Reclaimed Water Operations – Reclaimed water revenues are generated from both water sales and water availability charges from the City's reclaimed water system. FY 2024-25 Budget is based upon revenue collected from the current three (3) customers, which are the Hesperia Golf Course, Hesperia Township (NW corner of 5th & Smoke Tree) and Hesperia Recreation and Parks District (HRPD). The FY 2024-25 Budget anticipates remaining unchanged over the FY 2023-24 Budget based on the overall sales.

All Other District Revenue – This group of revenues comprise the remaining Water District Operating and Capital revenue (about 9% of total District revenue) of which Interest Income ($1.2 million), property tax revenue ($0.4 million), delinquency fees ($0.4 million), and water meter fees ($0.3 million) comprise the majority. This category of revenues is projecting a 65% increase from the FY 2023-24 Budget largely due to an increase in interest income.

Click here to view Revenue by Major Fund, Detail by Fund, and By Source Type

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REVENUE

SUMMARY BY MAJOR GROUP

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
General Fund Related Revenue						
Taxes	$ 19,877,696	$ 19,661,670	$ 19,272,646	$ 18,795,982	$ 19,172,100	-1%
Fines & Forfeitures	219,496	340,758	216,000	281,440	275,570	28%
Interest	70,451	492,861	338,600	910,000	840,000	148%
Intergovernmental	10,220,844	11,276,749	11,666,002	12,412,095	12,834,621	10%
Charges for Services	6,837,617	7,826,419	4,568,952	5,493,610	5,432,696	19%
Licenses & Permits	740,426	644,729	491,425	775,161	780,284	59%
Grants	114,413	100,567	131,086	146,177	66,624	-49%
Other Operating	9,407,094	10,175,472	10,778,080	11,099,247	11,613,262	8%
All Other	(201,752)	19,449	4,000	561,000	549,400	13635%
Total General Fund Related Revenue	$ 47,286,285	$ 50,538,674	$ 47,466,791	$ 50,474,712	$ 51,564,557	9%
Street, Transportation, and Other Related City Funds						
Streets Related Funds	$ 15,145,189	$ 27,144,273	$ 48,973,384	$ 43,953,261	$ 29,904,642	-39%
Other Transportation Related Funds	69,819	32,582	15,430	25,247	21,935	42%
Other City Related Funds	4,071,045	3,973,278	4,832,866	4,170,414	4,229,395	-12%
Total Streets & Other City Revenue	$ 19,286,053	$ 31,150,133	$ 53,821,680	$ 48,148,922	$ 34,155,972	-37%
Total City Funds	$ 66,572,338	$ 81,688,807	$ 101,288,471	$ 98,623,634	$ 85,720,529	-15%
Community Development Comm.						
Community Development Comm. Fund	$ 0	$ 0	$ 0	$ 696,696	$ 0	n/a
Hesperia Housing Authority						
Hesperia Housing Authority Funds	$ 150,015	$ 647,274	$ 173,590	$ 470,733	$ 222,269	28%
Water District Revenue						
700 Water Operating Fund	$ 26,582,072	$ 26,822,664	$ 26,662,353	$ 27,055,262	$ 27,807,565	4%
701 Water Capital Fund	2,428,104	2,172,386	1,221,486	1,249,486	1,179,897	-3%
Total Water Operating & Capital Funds	$ 29,010,176	$ 28,995,050	$ 27,883,839	$ 28,304,748	$ 28,987,462	4%
703 Water Capital Rehab and Replace Fund	(12,698)	27,974	28,000	100,000	84,000	200%
704 Water Contamination Mitigation Fund	(16,579)	38,123	36,000	95,000	80,000	122%
710 Sewer Operating Fund	$ 5,370,720	$ 6,046,189	$ 6,135,096	$ 6,247,853	$ 6,341,713	3%
711 Sewer Capital Fund	2,300,358	666,951	2,021,200	545,000	596,000	-71%
Total Sewer Operating & Capital Funds	$ 7,671,078	$ 6,713,140	$ 8,156,296	$ 6,792,853	$ 6,937,713	-15%
713 Sewer Capital Rehab & Replace Fund	(7,263)	2,360	5,968	9,000	10,000	68%
720 Reclaimed Water Operations Fund	62,716	359,376	339,189	339,189	340,000	0%
Total Water District Revenue	$ 36,707,430	$ 36,136,023	$ 36,449,292	$ 35,640,790	$ 36,439,175	0%
Fire District Revenue	$ (27,745)	$ 64,142	$ 56,328	$ 58,208	$ 68,439	22%
TOTAL ALL FUNDS	**$ 103,402,038**	**$ 118,536,246**	**$ 137,967,681**	**$ 135,490,061**	**$ 122,450,412**	**-11%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
General Fund Related Revenue						
Taxes						
Secured Property Tax	$ 959,148	$ 1,013,707	$ 1,081,212	$ 1,112,743	$ 1,157,253	7%
100 19 220 0000 4000						
Prior Secured Property Tax	19,436	67,370	17,000	17,000	17,000	0%
100 19 220 0000 4005						
HOPTR	2,006	6,295	5,000	5,000	5,000	0%
100 19 220 0000 4410						
Current Supplemental Property Tax	23,306	28,471	6,500	16,000	7,000	8%
100 19 220 0000 4010						
Prior Supplemental Property Tax	9,148	(79,460)	9,000	20,000	9,000	0%
100 19 220 0000 4011						
Sub-total Property Tax	$ 1,013,044	$ 1,036,383	$ 1,118,712	$ 1,170,743	$ 1,195,253	7%
RDA Pass-Thru	759,449	907,394	858,000	1,029,000	1,029,000	20%
100 19 220 0000 4090						
VVEDA Tax increment	69,169	92,317	91,786	114,629	119,214	30%
100 19 220 0000 4095						
Payment in Lieu of Property Taxes	35,000	35,000	35,000	35,000	35,000	0%
100 19 220 0000 4097						
Sales and Use Tax	14,560,256	14,581,067	14,439,963	14,186,647	14,349,979	-1%
100 19 220 0000 4100						
Community Facilities District #2005-1	315,184	361,128	379,185	387,963	399,314	5%
100 51 510 0000 4031						
Commercial Cannabis Tax	544,395	400,990	350,000	80,000	20,340	-94%
100 19 220 0000 4102						
Commercial Cannabis Cultivation Tax	0	1,210	0	0	0	n/a
100 19 220 0000 4103						
Transient Occupancy Tax	2,013,412	1,899,895	1,700,000	1,450,000	1,700,000	0%
100 19 220 0000 4140						
Property Transfer Tax	567,787	346,286	300,000	342,000	324,000	8%
100 19 220 0000 4145						
Total Taxes	**$ 19,877,696**	**$ 19,661,670**	**$ 19,272,646**	**$ 18,795,982**	**$ 19,172,100**	**-1%**
Fines & Forfeitures						
Vehicle Code Fines	$ 116,418	$ 138,430	$ 70,000	$ 100,000	$ 101,000	44%
100 51 510 0000 5500						
Booking Fees	0	10	0	0	0	n/a
100 51 510 0000 5540						
DUI Arrest Fees	31,200	31,600	30,000	57,600	55,000	83%
100 51 510 0000 5530						
Vehicle Tow Fees	22,765	49,775	45,000	72,000	60,000	33%
100 51 510 0000 5510						
Other Fines & Forfeitures	49,113	120,943	71,000	51,840	59,570	-16%
Total Fines & Forfeitures	**$ 219,496**	**$ 340,758**	**$ 216,000**	**$ 281,440**	**$ 275,570**	**28%**
Interest						
Interest Income – City	$ 69,888	$ 492,476	$ 338,600	$ 910,000	$ 840,000	148%
100 19 220 0000 5600						
General Fund Interest Income - Lease	563	385	0	0	0	n/a
100 19 220 0000 5610						
Total Interest	**$ 70,451**	**$ 492,861**	**$ 338,600**	**$ 910,000**	**$ 840,000**	**148%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Intergovernmental						
Vehicle License Fee	$ 110,966	$ 102,834	$ 101,000	$ 123,572	$ 116,000	15%
100 19 220 0000 4400						
Triple Flip - Motor Vehicle In-Lieu	10,109,878	11,173,915	11,565,002	12,288,523	12,718,621	10%
100 19 220 0000 4405						
Total Intergovernmental	**$ 10,220,844**	**$ 11,276,749**	**$ 11,666,002**	**$ 12,412,095**	**$ 12,834,621**	**10%**
Charges for Services						
General Plan Update	$ 16,826	$ 8,648	$ 15,000	$ 12,000	$ 90,000	500%
100 29 300 3000 4942						
EIR Fees	5,000	2,500	5,000	5,000	5,000	0%
100 29 300 3000 4954						
Tentative Tract	14,265	10,101	1,975	6,043	6,000	204%
100 29 300 3000 4990						
Home Occupancy	71,360	83,703	64,541	87,000	87,000	35%
100 29 300 3000 4960						
Tenant Improvement Plan Review	2,720	3,459	2,720	2,770	2,720	0%
100 29 300 3000 4963						
Tentative Parcel	5,500	1,588	3,200	1,892	2,500	-22%
100 29 300 3000 4995						
Project Extension	1,799	2,313	514	538	562	9%
100 29 300 3000 4957						
Conditional use	57,069	36,359	26,000	26,000	30,000	15%
100 29 300 3000 5015						
Site Plans	48,944	51,072	31,920	40,736	41,876	31%
100 29 300 3000 5005						
Business License	829,176	742,120	824,243	759,000	843,000	2%
100 29 300 3000 4200						
Administration Fine-Code Enforcement	795,514	720,614	476,000	689,500	697,500	47%
100 29 305 3010 5405						
Municipal Code Fines	235,006	261,217	160,000	392,000	360,000	125%
100 29 305 3010 5420						
Building Plan Check Fees	840,687	1,033,965	185,577	365,000	270,000	45%
100 29 300 3020 5030						
Building Permit Fees	1,543,514	1,970,316	1,122,460	1,158,700	1,247,605	11%
100 29 300 3020 4250						
Automation Fee	381,495	501,114	140,182	265,000	250,000	78%
100 29 300 3020 4930						
Microfilm Fee	6,782	4,172	5,000	3,713	4,000	-20%
100 29 300 3020 4935						
Parks & Rec Collection Fees	18,025	11,275	10,000	10,525	10,000	0%
100 29 300 3020 5027						
Lot Grading Permit Fees	65,412	63,175	60,000	60,000	80,688	34%
100 29 300 3020 4255						
Final Subdivision Processing Fee	11,074	6,190	6,500	6,500	6,500	0%
100 29 310 3100 5010						
Final P/M Processing Fee	1,100	4,950	3,300	7,655	29,430	792%
100 29 310 3100 5012						
Construction Permit Fee	44,824	32,968	45,000	25,000	25,000	-44%
100 29 310 3100 4260						

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
General Fund Related Revenue (Continued)						
Charges for Services (Continued)						
Engineering Plan Check Fees 100 29 310 3100 5045	$ 408,726	$ 671,942	$ 200,000	$ 350,000	$ 250,000	25%
Grading Plan Review Fees 100 29 310 3100 5050	43,843	46,344	30,000	30,000	60,000	100%
Construction Inspection Fees 100 29 310 3100 5035	903,618	659,533	650,000	468,000	650,000	0%
Administration Fine-Animal Control 100 29 305 5000 5405	253,213	511,885	170,000	398,000	177,000	4%
Other Charges for Services	232,125	384,896	329,820	323,038	206,315	-37%
Total Charges for Services	**$ 6,837,617**	**$ 7,826,419**	**$ 4,568,952**	**$ 5,493,610**	**$ 5,432,696**	**19%**
Licenses & Permits						
Animal Licenses 100 29 305 5000 4210	$ 182,498	$ 178,371	$ 140,000	$ 160,000	$ 165,000	18%
Animal Impound Fee 100 29 305 5000 5065	47,754	40,982	36,000	20,000	25,000	-31%
FOG Annual Inspection 100 29 300 3020 5034	41,593	46,479	33,780	30,964	30,964	-8%
Residential Truck Parking Permit 100 29 300 3020 4292	(8,600)	12,100	14,000	14,000	14,000	0%
Residential Housing Business License 100 29 305 3010 4202	284,850	189,186	155,000	160,000	160,000	3%
Deemed Approved Alcohol License Inspections 100 29 300 3000 4221	44,125	30,275	32,250	29,400	29,750	-8%
Tobacco Retailer License 100 29 305 3010 4222	0	5,250	13,040	9,000	9,000	-31%
Other Licenses & Permits	148,206	142,086	67,355	351,797	346,570	415%
Total Licenses & Permits	**$ 740,426**	**$ 644,729**	**$ 491,425**	**$ 775,161**	**$ 780,284**	**59%**
Grants						
Coronavirus Emergency Supplemental Funds 100 19 220 0000 4766	$ 51,618	$ 0	$ 0	$ 0	$ 0	n/a
Grant Reimbursement-Tobacco Grant 100 51 510 0000 4700	0	0	0	10,628	0	n/a
Police Dept. of Justice LLEBG Grant 100 51 510 0000 4770	23,528	44,673	67,508	86,941	0	-100%
Police Off Highway Grant 100 51 510 0000 4790	39,267	0	39,848	48,608	32,693	-18%
Police Homeland Security Grant 100 51 510 0000 4811	0	55,894	23,730	0	33,931	43%
Total Grants	**$ 114,413**	**$ 100,567**	**$ 131,086**	**$ 146,177**	**$ 66,624**	**-49%**
Other Operating						
Article 19 Landfill Fee 100 19 220 0000 4170	$ 78,460	$ 72,605	$ 72,000	$ 72,000	$ 80,000	11%
Cable Franchise Fee 100 19 220 0000 4150, 4151	755,011	654,652	653,000	560,000	560,000	-14%
Advance Disposal Franchise Fee 100 19 220 0000 4155	1,682,500	1,799,830	1,834,000	1,935,000	2,077,000	13%
Utilities Franchise Fee 100 19 220 0000 4160	1,248,872	1,484,387	1,499,213	1,594,811	1,610,756	7%
Water Franchise Fee 100 19 220 0000 4165	250,000	250,000	250,000	250,000	250,000	0%
Sub Total Franchise Fees	$ 4,014,843	$ 4,261,474	$ 4,308,213	$ 4,411,811	$ 4,577,756	6%

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
General Fund Related Revenue (Continued)						
Other Operating (Continued)						
State Mandated Claims SB90 100 19 220 0000 4500	$ 56,561	$ 37,877	$ 50,000	$ 382,976	$ 50,000	0%
Insurance Reimb - Finance 100 19 220 0000 5803	30,636	0	0	0	0	n/a
General & Administrative Recovery 100 19 220 0000 5820	2,768,056	3,085,930	3,750,935	3,750,935	4,596,356	23%
Assessment Cost Recovery 100 19 220 0000 5830	5,395	5,468	5,000	5,000	5,000	0%
Leased Water Rights-Other 100 19 220 0000 5871	101,847	39,946	244,601	41,229	23,604	-90%
Leased Water Rights-RLF 100 19 220 0000 5872	1,775,477	1,907,402	1,908,004	1,865,485	1,907,990	0%
City/County Hazmat Contract 100 19 220 0000 5368	177,005	182,315	188,240	188,240	194,829	4%
Cell Tower Rent 100 19 220 0000 5885	23,546	25,615	25,128	25,128	25,631	2%
Pet Adoption Charges 100 29 305 5000 4215	45,666	135,649	40,000	55,000	55,000	38%
Library Electricity Reimb 100 29 310 3110 5804	0	25,277	24,728	26,453	25,083	1%
Other Operating	408,062	468,519	233,231	346,990	152,013	-35%
Total Other Operating	**$ 9,407,094**	**$ 10,175,472**	**$ 10,778,080**	**$ 11,099,247**	**$ 11,613,262**	**8%**
All Other and Non Operating						
Miscellaneous/General Govt. 100 19 220 0000 5950	$ 30,704	$ 45,500	$ 4,000	$ 6,000	$ 4,000	0%
Reimbursements/Other Agencies 100 29 700 7046 5800	0	0	0	500,000	0	n/a
Gain/(Loss) on FMV Adj. 100 19 220 0000 5925	(218,240)	(112,464)	0	0	0	n/a
Pension Obligation Trust Fund Interest Income 105 19 220 0000 5600	2,300	76,561	0	55,000	50,000	n/a
Gain/(Loss) on FMV Adj. 105 19 220 0000 5925	(16,516)	4,845	0	0	0	n/a
Pension Obligation Trust Fund Interest Income 106 19 220 0000 5600	0	4,684	0	0	0	n/a
Gain/(Loss) on FMV Adj. 106 19 220 0000 5925	0	323	0	0	0	n/a
Other General Charges for Service 110 29 310 3100 5099	0	0	0	0	86,400	n/a
Other Reimburse & Other Rev 110 29 310 3100 5999	0	0	0	0	409,000	n/a
Total All Other and Non Operating	**$ (201,752)**	**$ 19,449**	**$ 4,000**	**$ 561,000**	**$ 549,400**	**13635%**
Total General Fund Related Revenue	**$ 47,286,285**	**$ 50,538,674**	**$ 47,466,791**	**$ 50,474,712**	**$ 51,564,557**	**9%**
170 Community Development Commission						
Other						
Proceeds from Land Sale 170 19 220 0000 5900	$ 0	$ 0	$ 0	$ 696,696	$ 0	n/a
Total CDC Other	**$ 0**	**$ 0**	**$ 0**	**$ 696,696**	**$ 0**	**n/a**
Total Community Development Commission	**$ 0**	**$ 0**	**$ 0**	**$ 696,696**	**$ 0**	**n/a**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Hesperia Housing Authority (HHA) Funds (370, 371)						
370 Hesperia Housing Authority						
Interest						
Housing Authority - Interest 370 19 220 0000 5600	$ 31,292	$ 462,778	$ 50,244	$ 177,956	$ 98,000	95%
Gain/(Loss) on FMV Adj. 370 19 220 0000 5925	(43,393)	(13,066)	0	0	0	n/a
Total Interest	**$ (12,101)**	**$ 449,712**	**$ 50,244**	**$ 177,956**	**$ 98,000**	**95%**
Other						
Loan Repayments 370 25 263 0000 4746	$ 176,978	$ 153,933	$ 91,846	$ 91,846	$ 92,769	1%
Proceeds from Land Sales 370 25 263 0000 5900	0	0	0	127,431	0	n/a
Miscellaneous 370 25 263 0000 5950	1,575	1,575	1,500	1,500	1,500	0%
Other General Charges for Service 370 25 263 0000 5099	75	0	0	0	0	n/a
Other Reimb & Other Rev 370 25 263 0000 5999	0	5,387	0	0	0	n/a
Total Other	**$ 178,628**	**$ 160,895**	**$ 93,346**	**$ 220,777**	**$ 94,269**	**1%**
Total Hesperia Housing	**$ 166,527**	**$ 610,607**	**$ 143,590**	**$ 398,733**	**$ 192,269**	**34%**
371 VVEDA Housing						
Interest						
VVEDA Housing Authority - Interest 371 19 220 0000 5600	$ 6,563	$ 40,647	$ 30,000	$ 72,000	$ 30,000	0%
Gain/(Loss) on FMV Adj. 371 19 220 0000 5925	(23,075)	(3,980)	0	0	0	n/a
Total Interest	**$ (16,512)**	**$ 36,667**	**$ 30,000**	**$ 72,000**	**$ 30,000**	**0%**
Total VVEDA Housing	**(16,512)**	**36,667**	**30,000**	**72,000**	**30,000**	**0%**
Total HHA Funds	**$ 150,015**	**$ 647,274**	**$ 173,590**	**$ 470,733**	**$ 222,269**	**28%**
Other City Funds						
Community Development Block Grant (CDBG) Funds (251, 252, 253, 257, 258)						
251 CDBG Fund						
CDBG Administration Reimbursement 251 25 270 2700 4730	$ 1,516,793	$ 14,812	$ 899,363	$ 0	$ 1,779,362	98%
CDBG Loan Repayment 251 25 270 2700 4746	17,291	0	0	0	0	n/a
CDBG Program Income 251 25 270 2700 5903	1,921	0	0	0	0	n/a
CDBG Interest 251 19 220 0000 5600	7,438	61,783	71,703	74,954	70,831	-1%
Gain/(Loss) on FMV Adj. 251 19 220 0000 5925	(38,280)	(156)	0	0	0	n/a
CDBG Miscellaneous Reimbursement 251 29 700 0000 5800	375	0	0	0	0	n/a
Total CDBG Fund 251	**$ 1,505,538**	**$ 76,439**	**$ 971,066**	**$ 74,954**	**$ 1,850,193**	**91%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
252 HOME Grant Fund						
Interest						
CDBG HOME Grant Program Interest Income 252 19 220 0000 5600	$ 1,232	$ 7,611	$ 8,083	$ 10,733	$ 8,912	10%
Gain/(Loss) on FMV Adj. 252 19 220 0000 5925	(4,371)	(788)	0	0	0	n/a
1999 Home-DAP Repayments 252 25 264 2700 4747	10,981	10,874	10,000	9,384	10,000	0%
1999 Home-HRLP Loan Repayments 252 25 264 2700 4748	13,500	0	0	18,000	0	n/a
1999 Home-HRLP Loan Repayments 252 25 264 2700 4748	1,500	0	0	2,000	0	n/a
Total HOME Fund 252	**$ 22,842**	**$ 17,697**	**$ 18,083**	**$ 40,117**	**$ 18,912**	**5%**
253 CDBG-Revolving Loan Fund						
CDBG Revolving Loan Program Interest Income 253 19 220 0000 5600	$ 1,308	$ 7,817	$ 8,362	$ 10,859	$ 9,135	9%
Gain/(Loss) on FMV Adj. 253 19 220 0000 5925	(4,589)	(665)	0	0	0	n/a
Total CDBG-Revolving Loan Fund 253	**$ (3,281)**	**$ 7,152**	**$ 8,362**	**$ 10,859**	**$ 9,135**	**9%**
257 CDBG-Neighborhood Stabilization Program (NSP)						
NSP - Interest Income 257 19 220 0000 5600	$ 2,942	$ 0	$ 0	$ 0	$ 0	n/a
Neighborhood Stabilization Program 257 25 270 2700 4760	(1,229)	344,338	0	0	0	n/a
Total CDBG-Neighborhood Stabilization Fund 257	**$ 1,713**	**$ 344,338**	**$ 0**	**$ 0**	**$ 0**	**n/a**
Total CDBG Funds (251, 252, 253, 257)	**$ 1,526,812**	**$ 445,626**	**$ 997,511**	**$ 125,930**	**$ 1,878,240**	**88%**
204 Measure I - 2010 Renewal Fund						
Measure I - 2010 Renewal Interest Income 204 19 220 0000 5600	$ 26,498	$ 189,755	$ 191,797	$ 292,692	$ 226,238	18%
Gain/(Loss) on FMV Adj. 204 19 220 0000 5925	(96,189)	(39,542)	0	0	0	n/a
Measure I – 2010 Renewal 204 29 310 3150 4126	4,023,743	4,172,016	3,900,000	3,800,000	3,876,000	-1%
Measure I – Misc. Rev 204 29 700 7094 5950	0	1,703	0	0	0	n/a
Total Measure I - 2010 Renewal Fund 204	**$ 3,954,052**	**$ 4,323,932**	**$ 4,091,797**	**$ 4,092,692**	**$ 4,102,238**	**0%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
205 Gas Tax Fund						
Interest						
Gas Tax Fund Interest Income	$ 2,947	$ 28,877	$ 29,210	$ 47,051	$ 35,339	21%
205 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(11,635)	(8,661)	0	0	0	n/a
205 19 220 0000 5925						
SubTotal Interest	$ (8,688)	$ 20,216	$ 29,210	$ 47,051	$ 35,339	21%
Intergovernmental						
Gas Tax Section 2105	$ 534,677	$ 574,547	$ 629,408	$ 608,999	$ 621,078	-1%
205 29 310 3150 4130						
Gas Tax Section 2106	341,073	364,219	384,639	373,206	380,653	-1%
205 29 310 3150 4132						
Gas Tax Section 2107	639,409	782,529	754,943	831,812	848,788	12%
205 29 310 3150 4134						
Gas Tax Section 2107.5	10,000	10,000	7,500	10,000	10,000	33%
205 29 310 3150 4135						
SubTotal Intergovernmental	$ 1,525,159	$ 1,731,295	$ 1,776,490	$ 1,824,017	$ 1,860,519	5%
Total Gas Tax Fund 205	**$ 1,516,471**	**$ 1,751,511**	**$ 1,805,700**	**$ 1,871,068**	**$ 1,895,858**	**5%**
206 Gas Tax Swap						
Gas Tax Swap Interest Income	$ 2,608	$ 23,326	$ 24,218	$ 37,369	$ 28,310	17%
206 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(10,969)	(5,187)	0	0	0	n/a
206 19 220 0000 5925						
Gas Tax Swap 7360	750,210	814,583	929,408	880,716	888,363	-4%
206 29 310 3150 4136						
Total Gas Tax Swap Fund 206	**$ 741,849**	**$ 832,722**	**$ 953,626**	**$ 918,085**	**$ 916,673**	**-4%**
207 Local Transportation Fund						
Local Transportation Fund Interest Income	$ 8,123	$ 60,123	$ 70,374	$ 61,223	$ 72,951	4%
207 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(28,468)	(11,750)	0	0	0	n/a
207 19 220 0000 5925						
Local Transportation SB325 - Article 8	82,465	872,556	0	0	0	n/a
207 29 310 3150 4110						
Total Local Transportation Fund 207	**$ 62,120**	**$ 920,929**	**$ 70,374**	**$ 61,223**	**$ 72,951**	**4%**
209 Gas Tax - RMRA						
Gas Tax RMRA Interest Income	$ 6,510	$ 80,048	$ 73,405	$ 149,384	$ 96,673	32%
209 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(28,524)	(34,704)	0	0	0	n/a
209 19 220 0000 5925						
Gas Tax RMRA	1,956,564	2,238,982	2,431,008	2,395,147	2,560,285	5%
209 29 310 3150 4137						
Total Gas Tax-RMRA	**$ 1,934,550**	**$ 2,284,326**	**$ 2,504,413**	**$ 2,544,531**	**$ 2,656,958**	**6%**
230 Public Art						
Public Art Interest	$ 0	$ 0	$ 0	$ 5,752	$ 9,056	n/a
230 19 220 0000 5600						
Public Art Donation	0	0	0	250,000	0	n/a
230 29 310 3150 5999						
Total Public Art Fund 230	**$ 0**	**$ 0**	**$ 0**	**$ 255,752**	**$ 9,056**	**n/a**
254 AQMD (AB2766 - Transit) Fund						
AQMD Fund Interest Income	$ 85	$ 505	$ 540	$ 702	$ 590	9%
254 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(297)	(43)	0	0	0	n/a
254 19 220 0000 5925						
Total AQMD Fund 254	**$ (212)**	**$ 462**	**$ 540**	**$ 702**	**$ 590**	**9%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
255 AB3229 Supplemental Law Fund						
AB2339 Supplemental Law Interest Income	$ 533	$ 4,271	$ 4,527	$ 7,012	$ 5,593	24%
255 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(2,065)	(1,020)	0	0	0	n/a
255 19 220 0000 5925						
AB3229 COP's Grant	236,939	251,186	251,170	289,512	288,610	15%
255 51 510 0000 4780						
Total AB3229 Supplemental Law Fund 255	**$ 235,407**	**$ 254,437**	**$ 255,697**	**$ 296,524**	**$ 294,203**	**15%**
256 Environmental Programs Grants						
Environmental Programs Grants Fund Interest Income	$ 775	$ 5,045	$ 5,243	$ 7,217	$ 5,679	8%
256 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(2,901)	(662)	0	0	0	n/a
256 19 220 0000 5925						
Beverage Recycling Grant	24,017	25,257	25,510	25,257	25,342	-1%
256 07 200 0000 4710						
Recycling Revenue	13,075	14,185	9,000	9,000	9,000	0%
256 07 200 0000 5895						
Tire Grant	27,718	20,485	38,802	40,375	21,000	-46%
256 07 200 2001 4700						
Litter Fines	191	18	0	0	0	n/a
256 51 510 0000 5402						
Total Environmental Programs Grants Fund 256	**$ 62,875**	**$ 64,328**	**$ 78,555**	**$ 81,849**	**$ 61,021**	**-22%**
260 Disaster Preparedness Grant						
Disaster Preparedness Grant Fund Interest Income	$ 156	$ 933	$ 998	$ 1,296	$ 1,090	9%
260 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(548)	(79)	0	0	0	n/a
260 19 220 0000 5925						
Total Disaster Preparedness Grant Fund 260	**$ (392)**	**$ 854**	**$ 998**	**$ 1,296**	**$ 1,090**	**9%**
261 American Rescue Plan Grant						
American Rescue Plan Grant Fund Interest	$ 37,027	$ 469,345	$ 527,706	$ 685,243	$ 576,457	9%
261 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(145,160)	(186,386)	0	0	0	n/a
261 19 220 0000 5925						
Total American Rescue Plan Grant Fund 261	**$ (108,133)**	**$ 282,959**	**$ 527,706**	**$ 685,243**	**$ 576,457**	**9%**
262 SB 1383 Local Assistance Grant						
Grant Revenue	$ 0	$ 33,272	$ 26,145	$ 28,390	$ 34,090	30%
262 07 200 0000 4715						
SB 1383 Local Assistance Grant Interest Income	78	2,341	2,568	3,035	2,585	1%
262 07 200 0000 5600						
Gain/(Loss) on FMV Adj.	(563)	(916)	0	0	0	n/a
262 19 220 0000 5925						
Total SB 1383 Local Assistance Grant Fund 262	**$ (485)**	**$ 34,697**	**$ 28,713**	**$ 31,425**	**$ 36,675**	**28%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
263 Public Works Street Maintenance						
Public Works Street Maintenance Interest Income 263 19 220 0000 5600	$ 2,576	$ 16,426	$ 14,890	$ 20,938	$ 21,345	43%
Gain/(Loss) on FMV Adj. 263 19 220 0000 5925	(8,396)	(4,293)	0	0	0	n/a
Public Works Graffiti Miscellaneous Income	75,851	19,987	0	3,607	0	n/a
Total Public Works Street Maintenance 263	**$ 70,031**	**$ 32,120**	**$ 14,890**	**$ 24,545**	**$ 21,345**	**43%**
300 Streets Development Impact Fee (DIF) Fund						
Streets DIF Interest Income 300 19 220 0000 5600	$ 3,790	$ 62,603	$ 26,682	$ 3,638	$ 102,141	283%
Gain/(Loss) on FMV Adj. 300 19 220 0000 5925	(13,203)	(41,970)	0	0	0	n/a
Streets DIF Fees 300 29 310 3150 5060	12,885	146,971	0	0	0	n/a
Ranchero Rd Impr-Mariposa 300 29 700 7094 5999	2,827	0	0	0	0	n/a
Ranchero Aqueduct Crossing-Other Reimb. & Other Revenue 300 29 700 7139 5999	541	401	0	0	0	n/a
Total Streets DIF Fund 300	**$ 6,840**	**$ 168,005**	**$ 26,682**	**$ 3,638**	**$ 102,141**	**283%**
301 Storm Drain Development Impact Fee (DIF) Fund						
Storm Drain DIF Interest Income 301 19 220 0000 5600	$ 10,707	$ 65,486	$ 70,112	$ 91,044	$ 76,590	9%
Gain/(Loss) on FMV Adj. 301 19 220 0000 5925	(37,415)	(6,635)	0	0	0	n/a
Storm Drain DIF Fees 301 29 310 3150 5088	1,701	19,411	0	0	0	n/a
Total Storm Drain DIF 301	**$ (25,007)**	**$ 78,262**	**$ 70,112**	**$ 91,044**	**$ 76,590**	**9%**
302 Fire DIF Fund						
Fire DIF Interest Income 302 19 220 0000 5600	$ 5,098	$ 30,859	$ 33,079	$ 42,956	$ 36,136	9%
Gain/(Loss) on FMV Adj. 302 19 220 0000 5925	(17,887)	(2,897)	0	0	0	n/a
Fire DIF Fees 302 29 310 3150 5062	1,884	21,491	0	0	0	n/a
Total Fire DIF 302	**$ (10,905)**	**$ 49,453**	**$ 33,079**	**$ 42,956**	**$ 36,136**	**9%**
303 Police DIF Fund						
Police DIF Interest Income 303 19 220 0000 5600	$ 12	$ 118	$ 146	$ 191	$ 160	10%
Gain/(Loss) on FMV Adj. 303 19 220 0000 5925	(4)	(89)	0	0	0	n/a
Police DIF Fees 303 29 310 3150 5063	547	6,239	0	0	0	n/a
Total Police DIF 303	**$ 555**	**$ 6,268**	**$ 146**	**$ 191**	**$ 160**	**10%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
304 Public Services DIF Fund						
Public Services DIF Interest Income	$ 4	$ 75	$ 373	$ 373	$ 0	-100%
304 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(12)	12	0	0	0	n/a
304 19 220 0000 5925						
Public Services DIF Fees	1,458	16,638	0	0	0	n/a
304 29 310 3150 5064						
Total Public Services DIF 304	**$ 1,450**	**$ 16,725**	**$ 373**	**$ 373**	**$ 0**	**-100%**
306 DIF 2018-Streets Fund						
DIF 2018-Streets Interest Income	$ 31,406	$ 186,277	$ 192,395	$ 271,682	$ 232,969	21%
306 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(113,048)	(8,995)	0	0	0	n/a
306 19 220 0000 5925						
DIF 2018-Streets	5,066,812	8,834,355	13,355,763	7,581,016	8,598,866	-36%
306 29 310 3150 5066						
Total DIF 2018-Streets 306	**$ 4,985,170**	**$ 9,011,637**	**$ 13,548,158**	**$ 7,852,698**	**$ 8,831,835**	**-35%**
307 DIF 2018-Drainage Facilities Fund						
DIF 2018-Drainage Facilities Interest Income	$ 4,426	$ 41,010	$ 37,107	$ 84,039	$ 41,973	13%
307 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(18,332)	(17,169)	0	0	0	n/a
307 19 220 0000 5925						
DIF 2018-Drainage Facilities	943,081	1,040,955	1,022,099	840,757	572,192	-44%
307 29 310 3150 5067						
Total DIF 2018-Drainage Facilities 307	**$ 929,175**	**$ 1,064,796**	**$ 1,059,206**	**$ 924,796**	**$ 614,165**	**-42%**
308 DIF 2018-Fire Suppression Fund						
DIF 2018-Fire Suppression Interest Income	$ 4,624	$ 44,853	$ 38,920	$ 97,615	$ 43,549	12%
308 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(19,847)	(21,034)	0	0	0	n/a
308 19 220 0000 5925						
DIF 2018-Fire Suppression	1,189,117	1,297,667	1,400,864	1,107,835	578,582	-59%
308 29 310 3150 5068						
Total DIF 2018-Fire Suppression 308	**$ 1,173,894**	**$ 1,321,486**	**$ 1,439,784**	**$ 1,205,450**	**$ 622,131**	**-57%**
309 DIF 2018-City Hall Facilities Fund						
DIF 2018-City Hall Facilities Interest Income	$ 2,949	$ 16,267	$ 13,017	$ 41,199	$ 10,803	-17%
309 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(13,079)	(3,975)	0	0	0	n/a
309 19 220 0000 5925						
DIF 2018-City Hall Facilities	1,077,215	1,181,031	1,285,647	1,009,038	523,878	-59%
309 29 310 3150 5069						
Total DIF 2018-City Hall Facilities 309	**$ 1,067,085**	**$ 1,193,323**	**$ 1,298,664**	**$ 1,050,237**	**$ 534,681**	**-59%**
310 DIF 2018-Animal Control Fund						
DIF 2018-Animal Control Interest Income	$ 660	$ 5,336	$ 5,541	$ 8,482	$ 6,412	16%
310 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(2,515)	(1,265)	0	0	0	n/a
310 19 220 0000 5925						
DIF 2018-Animal Control	79,120	63,387	31,391	68,842	53,851	72%
310 29 310 3150 5070						
Total DIF 2018-Animal Control 310	**$ 77,265**	**$ 67,458**	**$ 36,932**	**$ 77,324**	**$ 60,263**	**63%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
311 DIF 2018-Records Storage Fund						
DIF 2018-Records Storage Interest Income 311 19 220 0000 5600	$ 200	$ 1,953	$ 1,683	$ 4,293	$ 1,880	12%
Gain/(Loss) on FMV Adj. 311 19 220 0000 5925	(863)	(932)	0	0	0	n/a
DIF 2018-Records Storage 311 29 310 3150 5071	52,621	57,722	62,872	49,155	25,433	-60%
Total DIF 2018-Records Storage 311	**$ 51,958**	**$ 58,743**	**$ 64,555**	**$ 53,448**	**$ 27,313**	**-58%**
312 DIF 2018-Police Fund						
DIF 2018-Police Interest Income 312 19 220 0000 5600	$ 57	$ 500	$ 443	$ 1,243	$ 370	-16%
Gain/(Loss) on FMV Adj. 312 19 220 0000 5925	(252)	(239)	0	0	0	n/a
DIF 2018-Police 312 29 310 3150 5072	20,551	22,523	24,310	19,172	9,667	-60%
Total DIF 2018-Police 312	**$ 20,356**	**$ 22,784**	**$ 24,753**	**$ 20,415**	**$ 10,037**	**-59%**
313 DIF A-04 Drainage Fund						
DIF A-04 Drainage Interest 313 19 220 0000 5600	$ 434	$ 12,934	$ 12,171	$ 26,851	$ 17,482	44%
Gain/(Loss) on FMV Adj. 313 19 220 0000 5925	(512)	(10,377)	0	0	0	n/a
DIF A-04 Drainage 313 29 310 3150 5073	73,781	769,355	358,326	937,981	94,851	-74%
Total DIF A-04 Drainage 313	**$ 73,703**	**$ 771,912**	**$ 370,497**	**$ 964,832**	**$ 112,333**	**-70%**
402 2012 Water Rights Debt Service Fund						
2012 Water Rights Debt Service Fund Interest Income 402 19 220 0000 5600	$ 6,965	$ 81,404	$ 12,141	$ 61,161	$ 33,932	179%
Gain/(Loss) on FMV Adj. 402 19 220 0000 5925	(20,138)	(2,940)	0	0	0	n/a
Total 2012 Water Rights Debt Service Fund 402	**$ (13,173)**	**$ 78,464**	**$ 12,141**	**$ 61,161**	**$ 33,932**	**179%**
403 2013 Refunding Lease Revenue Bonds						
2005 Refinance Debt Service Fund Interest Income 403 19 220 0000 5600	$ 7,975	$ 77,418	$ 33,259	$ 152,311	$ 0	-100%
Gain/(Loss) on FMV Adj. 403 19 220 0000 5925	(21,499)	(1,745)	0	0	0	n/a
Total 2013 Refunding Lease Rev Bonds Fund 403	**$ (13,524)**	**$ 75,673**	**$ 33,259**	**$ 152,311**	**$ 0**	**-100%**
404 2023 Refunding Lease Revenue Bonds Fund						
2023 Refunding Lease Revenue Bonds Fund Interest 404 19 220 0000 5600	$ 0	$ 0	$ 0	$ 28,529	$ 48,000	n/a
Total 2023 Refunding Lease Rev Bonds Fund 404	**$ 0**	**$ 0**	**$ 0**	**$ 28,529**	**$ 48,000**	**n/a**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
504 City Streets CIP						
Park and Ride Grant Reimbursement 504 29 650 6523 4700	$ 742,000	$ 40,000	$ 0	$ 0	$ 0	n/a
Golf Course Trails 504 29 650 6527 4700	0	0	50,000	0	50,000	0%
Ranchero Corridor - CalRecycle Grant 504 29 700 7094 4700	0	0	250,000	224,000	0	-100%
Ranchero Corridor - SB1 LPP Grant 504 29 700 7094 4844	0	584,207	1,834,490	1,741,295	288,953	-84%
Ranchero Corridor - SB1 LPP Formula 504 29 700 7094 4845	0	1,852,087	6,571,088	6,273,296	373,624	-94%
Ranchero Corridor - County Reimbursement 504 29 700 7094 5800	1,973	501,146	4,090,399	6,149,894	107,969	-97%
Ranchero Corridor - SBCTA Reimbursement 504 29 700 7094 5999	30,046	242,653	3,438,517	8,649,734	282,661	-92%
Traffic Signal @ Ranchero Road/Maple Avenue 504 29 700 7131 5950	0	38,836	24,029	24,029	0	-100%
Traffic Signal @ Ranchero Road/Maple Avenue 504 29 700 7131 5999	0	0	156,384	183,483	0	-100%
Ranchero Aqueduct Crossing - SB1 LPP Grant 504 29 700 7139 4844	0	255,262	1,401,999	216,113	814,170	-42%
Ranchero Aqueduct Crossing - SB1 LPP Formula 504 29 700 7139 4845	0	808,331	3,966,786	303,000	3,067,662	-23%
Ranchero Aqueduct Crossing 504 29 700 7139 5800	0	0	1,294,025	362,777	2,014,731	56%
Ranchero Aqueduct Crossing-Other Reimb. & Other Reve 504 29 700 7139 5999	377	278	0	0	0	n/a
Walnut Street - H-01 Retention Basin 504 29 700 7141 4700	49,144	75,976	62,500	5,000	619,880	892%
Muscatel Street Improvements 504 29 700 7144 5999	142,500	0	6,250	0	3,750	-40%
Traffic Signal @ Ranchero Road/Cottonwood Ave 504 29 700 7146 5800	0	0	159,358	183,688	0	-100%
Traffic Signal @ Ranchero Rd/Cottonwood Ave 504 29 700 7146 5950	0	36,303	41,229	41,229	0	-100%
Traffic Signal @ Ranchero Road/Seventh Avenue 504 29 700 7154 5950	0	0	87,686	87,686	0	-100%
Traffic Signal @ Ranchero Road/Seventh Avenue 504 29 700 7154 5999	0	0	182,979	182,979	0	-100%
Traffic Signal Main/Sultana/Timberlane 504 29 700 7159 4700	0	0	855,000	0	899,300	5%
Maple Ave Street Improvement 504 29 700 7169 4700	0	0	0	0	2,000,000	n/a
Cataba Road Basin 504 29 700 7901 5999	0	1,500,000	0	0	0	n/a
Other Miscellaneous	226	1,162	100	451	200	100%
Total City Streets CIP Fund 504	**$ 966,266**	**$ 5,936,241**	**$ 24,472,819**	**$ 24,628,654**	**$ 10,522,900**	**-57%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Other City Funds (Continued)						
Streets Capital Improvement Project (CIP) Funds						
204 Measure I - 2010 Renewal	$ 3,954,052	$ 4,323,932	$ 4,091,797	$ 4,092,692	$ 4,102,238	0%
205 Gas Tax	1,516,471	1,751,511	1,805,700	1,871,068	1,895,858	5%
206 Gas Tax Swap	741,849	832,722	953,626	918,085	916,673	-4%
207 Local Transportation	62,120	920,929	70,374	61,223	72,951	4%
209 Gas Tax-RMRA	1,934,550	2,284,326	2,504,413	2,544,531	2,656,958	6%
300 Street Development Impact Fee	6,840	168,005	26,682	3,638	102,141	283%
301 Storm Drain Development Impact Fee	(25,007)	78,262	70,112	91,044	76,590	9%
306 DIF 2018-Streets Fund	4,985,170	9,011,637	13,548,158	7,852,698	8,831,835	-35%
307 DIF 2018-Drainage Facilities Fund	929,175	1,064,796	1,059,206	924,796	614,165	-42%
313 DIF A-04 Drainage	73,703	771,912	370,497	964,832	112,333	-70%
504 City Streets CIP	966,266	5,936,241	24,472,819	24,628,654	10,522,900	-57%
Total Streets CIP Related Revenue Funds	$ 15,145,189	$ 27,144,273	$ 48,973,384	$ 43,953,261	$ 29,904,642	-39%
Other Transportation Related Funds						
254 AQMD (AB2766 Transit)	$ (212)	$ 462	$ 540	$ 702	$ 590	9%
263 Public Works Street Maintenance	70,031	32,120	14,890	24,545	21,345	43%
Total Other Transportation Funds	$ 69,819	$ 32,582	$ 15,430	$ 25,247	$ 21,935	42%
Total Streets Capital and Other Transportation Funds	**$ 15,215,008**	**$ 27,176,855**	**$ 48,988,814**	**$ 43,978,508**	**$ 29,926,577**	**-39%**
Other City Related Funds						
230 Public Art	$ 0	$ 0	$ 0	$ 255,752	$ 9,056	n/a
251 Community Development Block Grant	1,505,538	76,439	971,066	74,954	1,850,193	91%
252 HOME Grant	22,842	17,697	18,083	40,117	18,912	5%
253 CDBG Revolving Loan Program	(3,281)	7,152	8,362	10,859	9,135	9%
255 AB3229 Supplemental Law	235,407	254,437	255,697	296,524	294,203	15%
256 Environmental ProgramsGrants	62,875	64,328	78,555	81,849	61,021	-22%
257 Neighborhood Stabilization Program	1,713	344,338	0	0	0	n/a
260 Disaster Preparedness Grant	(392)	854	998	1,296	1,090	9%
261 American Rescue Plan Grant	(108,133)	282,959	527,706	685,243	576,457	9%
262 SB 1383 Local Assistant Grant	(485)	34,697	28,713	31,425	36,675	28%
302 Fire Development Impact Fee	(10,905)	49,453	33,079	42,956	36,136	9%
303 Police Development Impact Fee	555	6,268	146	191	160	10%
304 Public Services Development Impact Fee	1,450	16,725	373	373	0	-100%
308 DIF 2018-Fire Suppression Fund	1,173,894	1,321,486	1,439,784	1,205,450	622,131	-57%
309 DIF 2018-City Hall Facilities Fund	1,067,085	1,193,323	1,298,664	1,050,237	534,681	-59%
310 DIF 2018-Animal Control Fund	77,265	67,458	36,932	77,324	60,263	63%
311 DIF 2018-Records Storage Fund	51,958	58,743	64,555	53,448	27,313	-58%
312 DIF 2018-Police Fund	20,356	22,784	24,753	20,415	10,037	-59%
402 Water Rights Debt Service Fund	(13,173)	78,464	12,141	61,161	33,932	179%
403 2005 COP Refinance Debt Service Fund	(13,524)	75,673	33,259	152,311	0	-100%
404 2023 Refunding Lease Revenue Bonds Fund	0	0	0	28,529	48,000	n/a
Total Other City Related Funds	$ 4,071,045	$ 3,973,278	$ 4,832,866	$ 4,170,414	$ 4,229,395	-12%
Total Streets CIP, Other Transportation, and Other City Related Funds	**$ 19,286,053**	**$ 31,150,133**	**$ 53,821,680**	**$ 48,148,922**	**$ 34,155,972**	**-37%**

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Water District						
700 Water Operating Fund						
Taxes						
Secured Property Taxes 700 29 400 4070 4000	$ 332,515	$ 354,091	$ 355,462	$ 365,776	$ 378,936	7%
RDA Pass-Thru 700 29 400 4070 4090	153,409	188,333	165,900	194,548	194,548	17%
VVEDA Pass-Through 700 29 400 4070 4095	23,032	30,740	29,271	36,827	38,668	32%
Other Taxes	2	11	0	10	0	n/a
Total Taxes	$ 508,958	$ 573,175	$ 550,633	$ 597,161	$ 612,152	11%
Interest						
Interest Income 700 29 400 4070 5605	$ 38,612	$ 314,227	$ 308,000	$ 600,000	$ 576,000	87%
Gain/(Loss) on FMV Adj. 700 29 400 4070 5925	(152,891)	(85,595)	0	0	0	n/a
Total Interest	$ (114,279)	$ 228,632	$ 308,000	$ 600,000	$ 576,000	87%
Intergovernmental						
City Rent Charge 700 29 400 4070 5880	$ 17,276	$ 17,276	$ 17,276	$ 17,276	$ 17,276	0%
Total Intergovernmental	$ 17,276	$ 17,276	$ 17,276	$ 17,276	$ 17,276	0%
Charges for Services						
Water Sales/Residential 700 29 400 4060 5100	$ 9,136,854	$ 8,185,436	$ 8,568,551	$ 8,128,164	$ 8,290,730	-3%
Water Sales/Business 700 29 400 4060 5101	567,299	520,694	526,782	526,782	527,000	0%
Water Sales/Public Building 700 29 400 4060 5102	700,840	598,000	666,975	580,909	581,000	-13%
Water Sales/Irrigation 700 29 400 4060 5103	425,855	337,103	390,357	341,994	362,513	-7%
Water Sales/Construction 700 29 400 4060 5104	451,982	559,008	192,000	338,815	607,000	216%
Sub-Total Water Sales	11,282,830	10,200,241	10,344,665	9,916,664	10,368,243	0%
Water Availability Charge 700 29 400 4060 5110	13,069,813	13,956,500	14,414,722	14,150,358	14,388,138	0%
Sub-Total Water Billing Revenue	$ 24,352,643	$ 24,156,741	$ 24,759,387	$ 24,067,022	$ 24,756,381	0%
Credit Card Convenience Fees 700 29 400 4060 4902	$ 63,649	$ 67,827	$ 67,224	$ 67,224	$ 66,406	-1%
Plan Check 700 29 400 4070 5160	151,864	151,457	80,000	80,000	80,000	0%
Water Meter Fees 700 29 400 4070 5140	405,172	224,729	138,924	229,824	257,800	86%
Reconnection Fees 700 29 400 4070 5130	34,827	32,090	30,600	30,600	34,560	13%
Water Inspection 700 29 400 4070 5180	27,955	160,275	26,400	26,400	34,050	29%
New Account Setup 700 29 400 4060 5191	78,297	70,239	46,580	80,000	120,000	158%

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Water District (Continued)						
Charges for Services (Continued)						
Delinquency	$ 166,303	$ 556,213	$ 169,200	$ 400,000	$ 400,000	136%
700 29 400 4060 5851						
Other Charges for Services	63,581	327,937	246,346	626,373	628,800	155%
Total Charges for Services	$ 25,344,291	$ 25,747,508	$ 25,564,661	$ 25,607,443	$ 26,377,997	3%
Grants						
Water Arrearages Grant	$ 445,363	$ 0	$ 0	$ 0	$ 0	n/a
700 29 400 4060 4853						
Total Grants	$ 445,363	$ 0	$ 0	$ 0	$ 0	n/a
Other Operating						
Other Operating	$ 223,329	$ 196,641	$ 221,783	$ 222,082	$ 224,140	1%
Total Other Operating	$ 223,329	$ 196,641	$ 221,783	$ 222,082	$ 224,140	1%
All Other						
All Other	$ 157,134	$ 59,432	$ 0	$ 11,300	$ 0	n/a
Total All Other	$ 157,134	$ 59,432	$ 0	$ 11,300	$ 0	n/a
Total Water Operating Fund 700	**$ 26,582,072**	**$ 26,822,664**	**$ 26,662,353**	**$ 27,055,262**	**$ 27,807,565**	**4%**
701 Water Capital Fund						
Charges for Services						
Capital Facility Charges	$ 2,428,104	$ 2,172,386	$ 1,146,486	$ 1,146,486	$ 1,139,897	-1%
701 29 400 4070 5120						
Total Charges for Services	$ 2,428,104	$ 2,172,386	$ 1,146,486	$ 1,146,486	$ 1,139,897	-1%
Grants						
BOR Water SMART Grant	$ 0	$ 0	$ 75,000	$ 75,000	$ 0	-100%
701 29 400 8092 4700						
Interest Income	0	0	0	28,000	40,000	n/a
701 19 220 0000 5600						
Total Grants	$ 0	$ 0	$ 75,000	$ 103,000	$ 40,000	-47%
Total Water Capital Fund 701	**$ 2,428,104**	**$ 2,172,386**	**$ 1,221,486**	**$ 1,249,486**	**$ 1,179,897**	**-3%**
Water Capital Rehab and Replace Fund (703)						
Interest						
Interest Income	$ 4,415	$ 42,371	$ 28,000	$ 100,000	$ 84,000	200%
703 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(17,113)	(14,397)	0	0	0	n/a
703 19 220 0000 5925						
Total Water Capital Rehab and Replace Fund (703)	**$ (12,698)**	**$ 27,974**	**$ 28,000**	**$ 100,000**	**$ 84,000**	**200%**
Water Contamination Mitigation Fund (704)						
Interest						
Interest Income	$ 5,864	$ 51,134	$ 36,000	$ 95,000	$ 80,000	122%
704 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(22,443)	(13,011)	0	0	0	n/a
704 19 220 0000 5925						
Total Water Contamination Mitigation Fund (704)	**$ (16,579)**	**$ 38,123**	**$ 36,000**	**$ 95,000**	**$ 80,000**	**122%**
Total Water Operating and Capital Fund Revenues	**$ 28,980,899**	**$ 29,061,147**	**$ 27,947,839**	**$ 28,499,748**	**$ 29,151,462**	**4%**
710 Sewer Operating Fund						
Interest						
Interest Income	$ 40,508	$ 284,325	$ 302,000	$ 500,000	$ 480,000	59%
710 19 220 0000 5600						
Gain/(Loss) on FMV Adj.	(147,382)	(52,631)	0	0	0	n/a
710 19 220 0000 5925						
Total Interest	$ (106,874)	$ 231,694	$ 302,000	$ 500,000	$ 480,000	59%

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
710 Sewer Operating Fund (Continued)						
Charges for Services						
Sewer Billing 710 29 420 4200 5200	$ 5,179,123	$ 5,442,419	$ 5,595,626	$ 5,534,592	$ 5,661,888	1%
Zone J Sewer Billing 710 29 420 4200 5210	81,542	75,270	75,270	75,270	75,270	0%
Sewer Plan Check 710 29 420 4200 5250	106,916	199,244	125,000	65,000	80,000	-36%
Sewer Inspections 710 29 420 4200 5260	4,423	70,496	8,500	12,000	30,000	253%
Credit Card Convenience Fees 710 29 420 4260 4902	12,115	12,860	11,700	12,555	12,555	7%
Other Charges for Services	10,813	14,206	17,000	48,436	2,000	-88%
Total Charges for Service	$ 5,394,932	$ 5,814,495	$ 5,833,096	$ 5,747,853	$ 5,861,713	0%
Grants						
Wastewater Arrearages Grant 710 29 420 4060 4854	$ 82,662	$ 0	$ 0	$ 0	$ 0	n/a
Total Grants	$ 82,662	$ 0	$ 0	$ 0	$ 0	n/a
Total Sewer Operating Fund 710	**$ 5,370,720**	**$ 6,046,189**	**$ 6,135,096**	**$ 6,247,853**	**$ 6,341,713**	**3%**
711 Sewer Capital Fund						
Charges for Services						
Sewer Connections 711 29 420 4200 5220	$ 558,505	$ 481,596	$ 450,000	$ 450,000	$ 520,000	16%
Sewer Connection Fees - Zone H 711 29 420 4200 5225	1,769,635	118,209	0	0	0	n/a
Interest Income 711 19 220 0000 5600	9,940	73,096	80,000	95,000	76,000	-5%
Gain/(Loss) on FMV Adj. 711 19 220 0000 5925	(37,722)	(5,950)	0	0	0	n/a
Total Charges for Service	$ 2,300,358	$ 666,951	$ 530,000	$ 545,000	$ 596,000	12%
Miscellaneous Revenue 711 29 420 4200 5950						
Grants						
Hesperia Wastewater Treatment Plant 711 29 900 9023 4700	$ 0	$ 0	$ 1,000,000	$ 0	$ 0	-100%
Conveyance System 711 29 900 9024 4700	0	0	491,200	0	0	-100%
Total Grants	$ 0	$ 0	$ 1,491,200	$ 0	$ 0	-100%
Total Sewer Capital Fund 711	**$ 2,300,358**	**$ 666,951**	**$ 2,021,200**	**$ 545,000**	**$ 596,000**	**-71%**
Sewer Capital Rehab & Replace Fund (713)						
Interest						
Interest Income 713 19 220 0000 5600	$ 717	$ 5,182	$ 5,968	$ 9,000	$ 10,000	68%
Gain/(Loss) on FMV Adj. 713 19 220 0000 5925	(7,980)	(2,822)	0	0	0	n/a
Total Sewer Capital Rehab & Replace Fund (713)	**$ (7,263)**	**$ 2,360**	**$ 5,968**	**$ 9,000**	**$ 10,000**	**68%**
Total Sewer Operating & Capital	**$ 7,663,815**	**$ 6,715,500**	**$ 8,162,264**	**$ 6,801,853**	**$ 6,947,713**	**-15%**
720 Reclaimed Water Operations						
Charges for Services						
Water Rate Surcharge 720 29 430 4060 5110	$ 29,925	$ 134,085	$ 139,089	$ 139,089	$ 139,089	0%
Reclaimed Water Sales 720 29 430 4060 5122	32,791	225,291	200,100	200,100	200,911	0%
Total Reclaimed Water Operations Fund (720)	**$ 62,716**	**$ 359,376**	**$ 339,189**	**$ 339,189**	**$ 340,000**	**0%**
TOTAL WATER DISTRICT (700, 701, 703, 704, 710, 711, 713, 720)	**$ 36,707,430**	**$ 36,136,023**	**$ 36,449,292**	**$ 35,640,790**	**$ 36,439,175**	**0%**

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REVENUE
DETAIL BY FUND

REVENUE DETAIL	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change From 2023-24 Budget
Fire District						
210 HFPD (PERS)						
HFPD (PERS) Interest Income 210 19 220 0000 5600	$ 9,792	$ 55,365	$ 56,328	$ 58,208	$ 68,439	22%
Gain/(Loss) on FMV Adj. 210 19 220 0000 5925	(37,537)	8,777	0	0	0	n/a
Total HFPD (PERS) Fund 210	**$ (27,745)**	**$ 64,142**	**$ 56,328**	**$ 58,208**	**$ 68,439**	**22%**
Total Fire District Funds	**$ (27,745)**	**$ 64,142**	**$ 56,328**	**$ 58,208**	**$ 68,439**	**22%**
TOTAL REVENUE ALL FUNDS	**$ 103,402,038**	**$ 118,536,246**	**$ 137,967,681**	**$ 135,490,061**	**$ 122,450,412**	**-11%**

REVENUE

REVENUES BY SOURCE TYPE
BY BLENDED COMPONENT UNIT

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	%Change From 2023-24 Budget
City of Hesperia						
Taxes						
Property	$ 3,304,028	$ 3,180,708	$ 3,132,683	$ 3,159,335	$ 3,122,121	0%
Sales	14,642,721	15,453,623	14,439,963	14,186,647	14,349,979	-1%
Other Taxes	2,013,412	1,899,895	1,700,000	1,450,000	1,700,000	0%
Fines & Forfeitures	219,687	340,776	216,000	281,440	275,570	28%
Interest	(408,667)	1,744,303	1,849,293	3,296,067	2,713,181	47%
Intergovernmental	18,476,520	20,233,625	20,702,908	21,311,975	22,019,788	6%
Charges for Services	15,358,390	21,304,164	22,110,224	17,107,406	15,890,016	-28%
Licenses & Permits	740,426	644,729	491,425	775,161	780,284	59%
Grants						
Federal	2,281,092	499,717	1,845,601	97,569	2,712,593	47%
State	571,580	3,906,341	14,524,588	9,194,846	7,619,774	-48%
County	0	0	1,636,362	729,444	2,014,731	23%
Other Operating	9,577,201	12,542,722	18,635,424	26,527,744	12,023,092	-35%
All Other and Non Operating	(204,052)	(61,796)	4,000	506,000	499,400	12385%
Total City of Hesperia	$ 66,572,338	$ 81,688,807	$ 101,288,471	$ 98,623,634	$ 85,720,529	-15%
Community Development Commission						
Other Operating	$ 0	$ 0	$ 0	$ 696,696	$ 0	n/a
Total HCRA	$ 0	$ 0	$ 0	$ 696,696	$ 0	n/a
Hesperia Housing Authority						
Interest	$ (28,613)	$ 486,379	$ 80,244	$ 249,956	$ 128,000	60%
Other Operating	178,628	160,895	93,346	220,777	94,269	1%
Total HCRA	$ 150,015	$ 647,274	$ 173,590	$ 470,733	$ 222,269	28%
Hesperia Water District						
Taxes						
Property	$ 508,958	$ 573,175	$ 550,633	$ 597,161	$ 612,152	11%
Interest	(285,475)	595,929	759,968	1,399,000	1,306,000	72%
Intergovernmental	17,276	17,276	17,276	17,276	17,276	0%
Charges for Services	35,558,183	34,693,570	33,408,432	33,393,971	34,279,607	3%
Grants						
Federal	528,025	0	1,491,200	0	0	-100%
Other Operating	223,329	196,641	221,783	222,082	224,140	1%
All Other	157,134	59,432	0	11,300	0	n/a
Total Water District	$ 36,707,430	$ 36,136,023	$ 36,449,292	$ 35,640,790	$ 36,439,175	0%

REVENUE

REVENUES BY SOURCE TYPE
BY BLENDED COMPONENT UNIT

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	%Change From 2023-24 Budget
Hesperia Fire Protection District						
Interest	$ 9,792	$ 55,365	$ 56,328	$ 58,208	$ 68,439	22%
All Other	(37,537)	8,777	0	0	0	n/a
Total Fire District	$ (27,745)	$ 64,142	$ 56,328	$ 58,208	$ 68,439	22%
Combined						
Taxes						
Property	$ 3,812,986	$ 3,753,883	$ 3,683,316	$ 3,756,496	$ 3,734,273	1%
Sales	14,642,721	15,453,623	14,439,963	14,186,647	14,349,979	-1%
Other Taxes	2,013,412	1,899,895	1,700,000	1,450,000	1,700,000	0%
Fines & Forfeitures	219,687	340,776	216,000	281,440	275,570	28%
Interest	(712,963)	2,881,976	2,745,833	5,003,231	4,215,620	54%
Intergovernmental	18,493,796	20,250,901	20,720,184	21,329,251	22,037,064	6%
Charges for Services	50,916,573	55,997,734	55,518,656	50,501,377	50,169,623	-10%
Licenses & Permits	740,426	644,729	491,425	775,161	780,284	59%
Grants						n/a
Federal	2,809,117	499,717	3,336,801	97,569	2,712,593	-19%
State	571,580	3,906,341	14,524,588	9,194,846	7,619,774	-48%
County	0	0	1,636,362	729,444	2,014,731	23%
Other Operating	9,979,158	12,900,258	18,950,553	27,667,299	12,341,501	-35%
All Other	(84,455)	6,413	4,000	517,300	499,400	12385%
Total Combined	**$ 103,402,038**	**$ 118,536,246**	**$ 137,967,681**	**$ 135,490,061**	**$ 122,450,412**	-11%



EXPENDITURE SUMMARY

Overview and Summary

Overview

The following discussion will highlight the major changes to the FY 2024-25 Budget, which should be read in conjunction with the F Section – Department & Program Expenditures. The F Section will discuss expenditure changes at a departmental level and will give greater detail than this summary will provide.

Three departments (City Council, City Manager, and Management Services) expend resources to manage and direct the affairs of the City; two departments (Police and Fire) expend resources to ensure the safety of the citizens of Hesperia; and the remaining two departments (Development Services and Economic Development) oversee the development activities of the City, including all Capital Improvements.

The cash basis of accounting is utilized for budgetary reporting purposes. Expenditures or expenses are recorded only when cash is disbursed. In addition, depreciation of vehicles and equipment, the amortization of bond discounts, and deferred charges are not reflected in the budget for the proprietary funds (700 - Water Operating Fund, 701 - Water Capital Projects Fund, 703 - Water Capital Rehab & Replace, 710 - Sewer Operating Fund, 711 - Sewer Capital Projects Fund, 713 - Sewer Capital Rehab and Replace, and 720 - Reclaimed Water Operating).

Budget controls exist to ensure proper authorization for expenditures. The following Expenditure Summaries present an overview of the expenditures by department and by expenditure classification.

Summary of Budgeted Expenditures

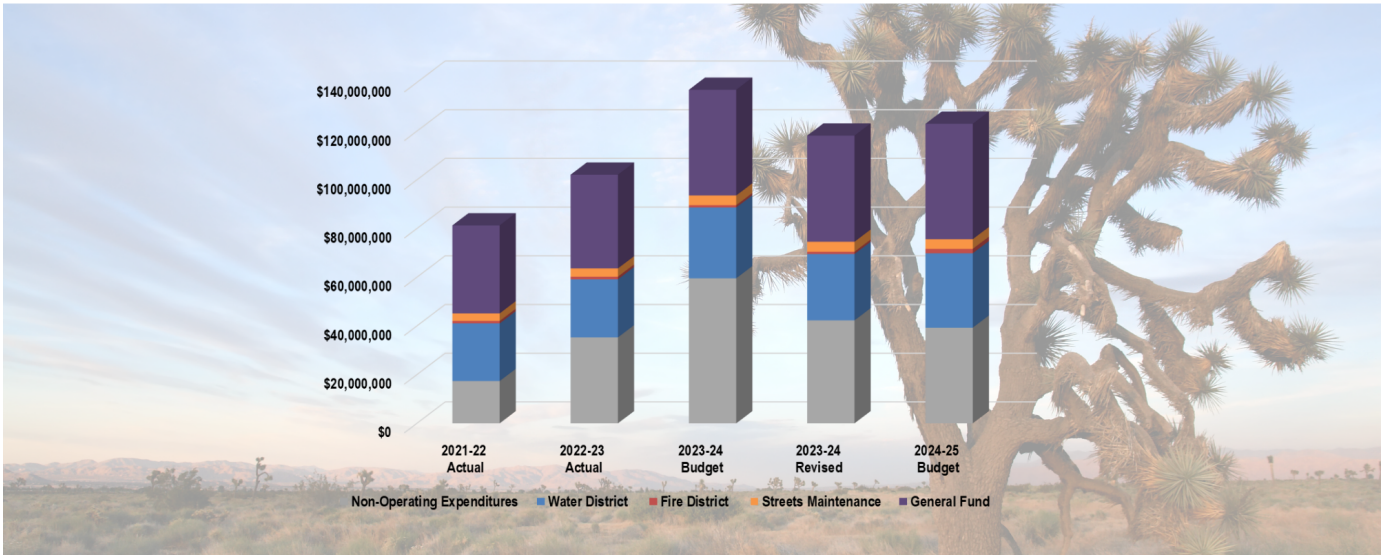
The FY 2024-25 Budget of $123.0 million is a 10% decrease from the FY 2023-24 Budget of $137.0 million. While Non-Operating Expenditures are reducing by 34%; this is being outpaced by the 8% increase to Operating Expenditures. For a discussion of City positions and the related salaries and benefits costs, refer to Section E – City Position Summaries. Further, Section F – Department and Program Information discusses the expenditure budget in detail for each department, division, and program.

A discussion for the non-operating expenditures can be located in Section G – CIP and Section H – Debt Service. Section G will highlight all capital projects and provide the current status, as well as projections. Section H provides detail of all debt related expenditures.

The chart below provides an overview of the City's operating and non-operating budget and includes a brief discussion of the substantial changes to the FY 2024-25 Budget.

2024-25 Budgeted Expenditures

Return to TOC



	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget	% Change (Budget to Budget)
Operating Expenditures						
General Fund	$ 36,151,267	$ 38,511,328	$ 43,422,024	$ 43,610,957	$ 47,408,463	9%
Streets Maintenance	3,084,653	3,371,693	3,976,164	4,090,004	3,965,698	0%
Water District	23,689,969	23,852,259	29,093,710	27,253,177	30,549,853	5%
Fire District	1,007,746	1,093,205	937,658	937,658	1,814,535	94%
Total Operating Expenditures	*$ 63,933,635*	*$ 66,828,485*	*$ 77,429,556*	*$ 75,891,796*	*$ 83,738,549*	*8%*
Non-Operating Expenditures						
Non-Operating Funds	1,530,285	2,395,468	3,677,153	2,361,856	1,773,211	-52%
Capital Outlay in Operating Funds	1,263,349	1,581,531	1,404,494	3,169,048	1,095,200	-22%
Debt Service	4,871,467	13,990,971	4,995,049	12,277,035	2,579,489	-48%
Capital Improvement Program	9,699,787	17,334,593	49,490,312	24,416,044	33,804,875	-32%
Total Non-Operating Expenditures	17,364,889	35,302,563	59,567,008	42,223,983	39,252,775	-34%
Total Budgeted Expenditures	**$ 81,298,524**	**$ 102,131,048**	**$ 136,996,564**	**$ 118,115,779**	**$ 122,991,324**	**-10%**

Note: Beginning in FY 2023-24, budgeting software was used in preparation of the Budget, in conjunction with the current financial system and small differences may occur due to rounding.

Total Operating Expenditures:

The Operating Budget for Fiscal Year (FY) 2024-25 is projected to increase by 8% or $6.3 million from the FY 2023-24 Budget. A large contributor to this increase is due to inflation, as the average consumer price index (CPI) for the United States of 4.5% and specifically, 4.7% CPI for the Riverside-San Bernardino-Ontario Metro Service Area (MSA). The following will provide the overall impacts to the operating funds.

- General Fund – As indicated, the projected General Fund budget is $47.4 million, which is an increase of $3.9 million. This increase can be attributed to the following factors.
  1. The increase of the City's liability insurance, which includes other coverage, such as property, boiler & machinery, cyber liability, etc. The year-over-year increase was $1.0 million.
  2. Included in the FY 2024-25 Budget is $800,000 for the update to the General Plan and Environmental Impact Report (EIR). The total cost of this project is $1.0 million, of which $200,000 was included in the FY 2023-24 Revised Budget. This process is completed every ten to fifteen years.
  3. The current law enforcement contract experienced a 3.1% increase, which equates to approximately $0.7 million. It should be noted that one clerical position was added to the law enforcement contract during the FY 2023-24 Mid-Year Budget review.

4. The Animal Control Program is increasing by approximately $0.6 million. This increase is due in part to the reorganization of Animal Control, as presented during the FY 2023-24 First Quarter Budget Review. Additionally, funding in the FY 2024-25 Budget is allocated to hiring a Licensed Veterinarian. Refer to Section E – City Positions Summaries for further information.
5. General Fund Capital Improvement Plan (CIP) totals $450,000, of which $300,000 is allocated to an Animal Control Play Yard and $150,000 is allocated to begin studies for the Golf Course Walking Trails.

- Streets Maintenance – During FY 2023-24, a Street Repair crew was created. This crew is split funded between Water Operating fund (85%) and Streets Maintenance fund (15%). This crew is tasked with fixing and repairing City streets upon the completion of work conducted by the Water District. Within the Streets Maintenance fund, the crew was funded by contractual savings.

- Water District – As a whole, the Water District Fund is increasing by 5% or $1.5 million from the FY 2023-24 Budget of $29.1 million. This increase is directly related to the new Street Repair crew. For the FY 2024-25 Budget, the budget for this new program totals $1.4 million, of which $1.2 million or 85% is funded from the Water District.

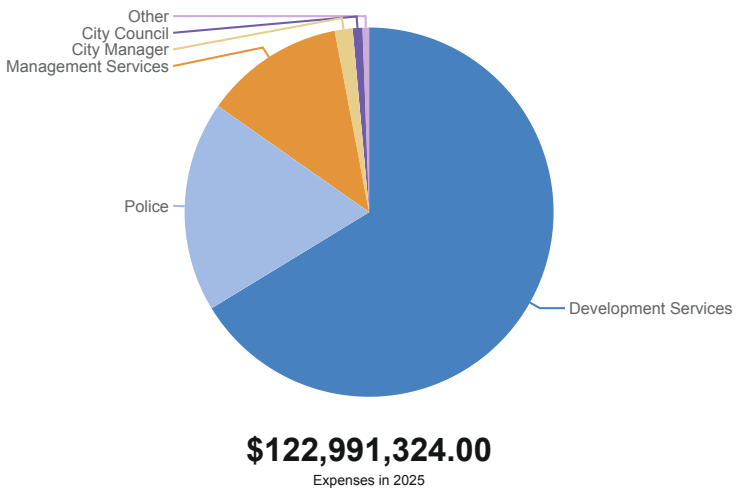
- Fire District – The County of San Bernardino bears the responsibility for providing fire protection and ambulance services through the 2018 annexation of the Hesperia Fire Protection District; the City retained the legacy pension costs. It is anticipated that the pension costs will increase by $0.9 million. With no active CalPERS participants in the Fire Districts, the pension plan is reliant on annually attaining the actuarial assumed rate of return of 6.8%. When CalPERS is unable to meet the actuarial assumed rate of return of 6.8%, the Fire District experiences drastic increases to the annual unfunded liability obligation. The FY 2024-25 Budget is based on the June 30, 2022 CalPERS rate of return of -6.1%, which is 12.9% less than the actuarial rate of return of 6.8%; thereby causing the stark increase in costs.

Return to TOC

Total Expenditures by Department 2024-25 Budget

Expenditures-By Department

Data Updated May 22, 2024, 5:19 PM



$122,991,324.00

Expenses in 2025

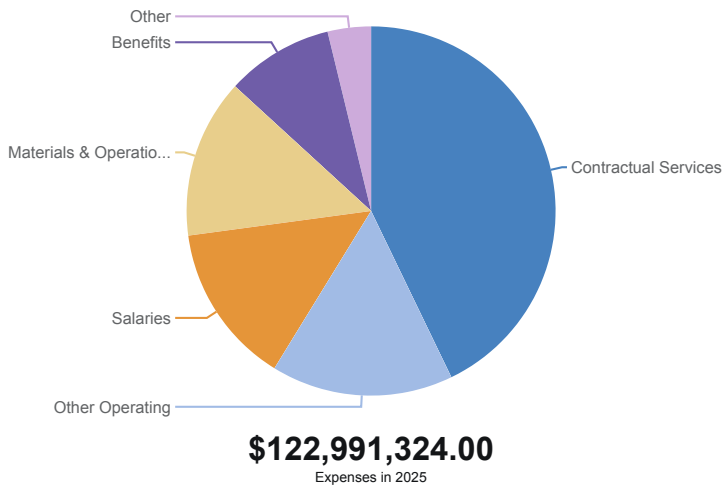
Expenditures-By Department

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
City Council					
City Council	$285,777	$326,262	$369,203	$421,909	$406,754
City Attorney	$816,382	$663,908	$450,000	$804,115	$650,000
CITY COUNCIL TOTAL	**$1,102,159**	**$990,170**	**$819,203**	**$1,226,024**	**$1,056,754**
City Manager					
City Manager	$1,521,458	$1,709,383	$1,860,254	$1,826,837	$1,922,055
Information Technology	$1,684,874	$2,288,789	$0	$0	$0
CITY MANAGER TOTAL	**$3,206,332**	**$3,998,172**	**$1,860,254**	**$1,826,837**	**$1,922,055**
Management Services					
Finance	$5,662,607	$5,782,355	$7,571,253	$15,621,649	$6,912,311
Human Resources	$3,192,213	$2,569,433	$3,509,226	$3,639,413	$4,589,339
Information Technology	$0	$0	$2,246,151	$2,291,331	$2,301,545
General Overhead	$897,708	$1,980,355	$1,540,640	$1,775,915	$1,289,041
MANAGEMENT SERVICES TOTAL	**$9,752,528**	**$10,332,143**	**$14,867,270**	**$23,328,308**	**$15,092,236**
Economic Development					
Projects	$38,679	$0	$0	$0	$0
Economic Development	$337,889	$364,611	$401,311	$481,932	$476,492
Low/Mod Housing	$57,032	$150,515	$75,780	$75,931	$78,976
CDBG	$188,791	$85,658	$100,931	$101,082	$150,896
ECONOMIC DEVELOPMENT TOTAL	**$622,391**	**$600,784**	**$578,022**	**$658,945**	**$706,364**
Development Services					
Community Development	$2,125,585	$2,407,537	$2,502,577	$2,752,872	$3,162,562
Code Compliance	$3,840,018	$4,305,265	$5,239,931	$5,265,114	$5,567,894
Public Works	$7,473,007	$17,368,400	$9,082,592	$7,035,501	$7,361,550
Public Building Projects	$1,144,513	$652	$0	$0	$500,000
Streets Capital Projects	$6,683,009	$15,595,897	$42,477,112	$22,126,976	$29,675,155
Reclaimed Water	$240,993	$93,656	$289,116	$289,610	$302,426
Water	$18,831,399	$18,706,015	$23,341,833	$22,163,861	$24,444,718
Water Capital Projects	$67,147	$281,761	$1,029,000	$44,842	$725,000
Sewer	$5,517,830	$5,816,064	$6,952,613	$7,045,997	$6,887,085
Sewer Capital Projects	$1,805,118	$1,456,286	$5,984,200	$2,244,226	$2,904,720
DEVELOPMENT SERVICES TOTAL	**$47,728,619**	**$66,031,533**	**$96,898,974**	**$68,968,999**	**$81,531,110**
Police					
Police	$18,886,505	$20,178,264	$21,972,838	$22,106,666	$22,682,805
POLICE TOTAL	**$18,886,505**	**$20,178,264**	**$21,972,838**	**$22,106,666**	**$22,682,805**
TOTAL	**$81,298,534**	**$102,131,066**	**$136,996,561**	**$118,115,779**	**$122,991,324**

Total Expenditures by Major Expenditure Classification

Expenditures-By Major Classification

Data Updated May 22, 2024, 5:19 PM



Expenditures-By Major Classification

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$12,871,108	$14,467,674	$15,819,310	$16,840,040	$17,335,995
Benefits	$7,917,290	$8,456,716	$10,125,083	$10,094,668	$11,560,259
Materials & Operations	$13,613,855	$14,699,885	$17,342,552	$15,406,099	$17,136,429
Contractual Services	$31,249,901	$40,273,028	$58,627,474	$44,516,747	$52,683,975
Other Operating	$7,770,944	$7,581,939	$26,801,662	$14,913,926	$19,599,977
Capital Outlay	$3,003,746	$2,486,023	$3,285,431	$4,017,264	$2,095,200
Debt Service	$4,871,690	$14,165,801	$4,995,049	$12,327,035	$2,579,489
TOTAL	**$81,298,534**	**$102,131,066**	**$136,996,561**	**$118,115,779**	**$122,991,324**

Total Expenditures by Major Expenditure Classification

At $123.0 million, the overall Fiscal Year (FY) 2024-25 total expenditures are decreasing by 10% or $14.0 million.

- Salaries and Benefits – Salaries and benefits are anticipated to increase by 11% or $2.9 million. Section E – City Position Summaries includes a complete discussion of all position changes (such as the addition of the new Street Repair crew), salary increases (such as the cost-of-living-adjustment (COLA) increase of 4.0%), benefit changes, and pension funding.

- Materials and Operations – Materials and Operations is expected to remain relatively flat when compared to the FY 2024-25 Budget.

- Capital Outlay – The Capital Outlay budget includes non-CIP related asset purchases exceeding $5,000 that possesses an economic useful life extending beyond one accounting period and contributes to the value of balance sheet assets. In FY 2024-25, it is projected that Capital Outlay will decrease by 36%, or $1.2 million. The primary reason for this decrease is that much of the capital replacement will occur during FY 2023-24. The FY 2023-24 Revised Budget includes $4.0 million, which is $0.7 million over the original FY 2024-25 Budget. Section F – Department & Program Expenditures provides detailed information on Capital Outlay expenditures for each department.

- Contractual – Contractual is expected to increase 19%, from $8.8 million in FY 2023-24 to $10.5 million in FY 2024-25. This rise is due to increased insurance premiums of $1.0 million and the General Plan update of $0.8 million.

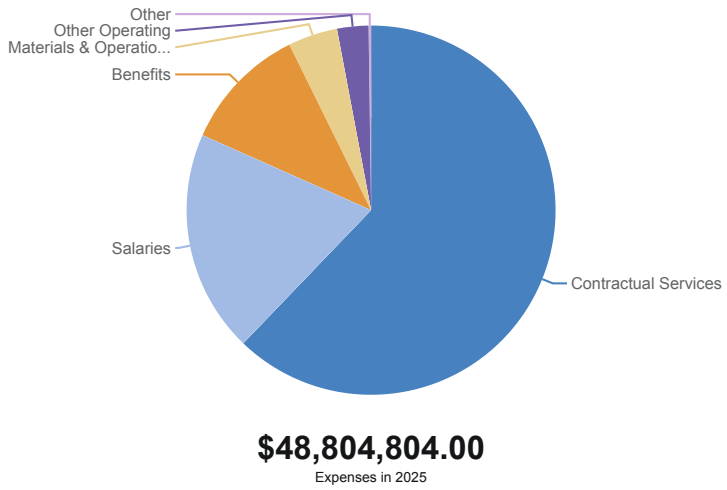
- Police Contractual – Police Contractual comprises 18% of the overall budget. For FY 2024-25, Police Contractual is increasing by 3% for the continuation of law enforcement services.

- Capital Improvement Program (CIP) – Each CIP Project is analyzed and discussed in detail Section G – CIP. Total CIP makes up 27% of total budgeted expenditures.

- Debt Service – Debt Service budget of $2.6 million is a decrease of $2.4 million from the FY 2023-24 Budget. The primary reason for the decrease is early payoff of the Ranchero Road Interchange Loan from SBCTA. This obligation was paid five-years early, with the payoff occurring on June 30, 2023. Additional information about the City's Debt Service can be found in Section H .

Total General Fund Expenditures By Classification

Data Updated May 22, 2024, 5:19 PM

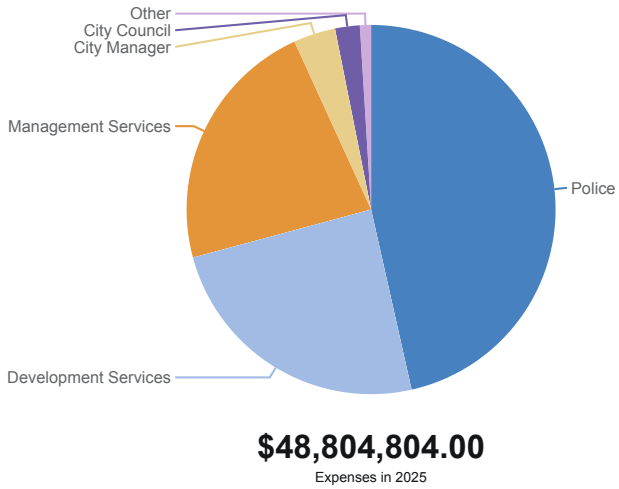


	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$6,903,146	$8,034,554	$8,770,121	$9,091,615	$9,500,512
Benefits	$3,667,423	$4,248,310	$5,104,357	$5,082,193	$5,390,163
Materials & Operations	$1,524,740	$2,456,601	$2,112,759	$2,179,037	$2,116,839
Contractual Services	$24,011,261	$24,539,075	$27,650,150	$27,872,852	$30,348,163
Other Operating	$857,074	$999,031	$1,325,274	$1,161,175	$1,341,827
Capital Outlay	$732,750	$776,928	$169,000	$1,131,859	$107,300
Debt Service	$0	$164,203	$0	$0	$0
TOTAL	**$37,696,394**	**$41,218,702**	**$45,131,661**	**$46,518,731**	**$48,804,804**

Total General Fund Expenditures By Department

General Fund By Departments

Data Updated May 21, 2024, 2:50 PM



General Fund By Department

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
City Council	$1,102,159	$990,170	$819,203	$1,226,024	$1,056,754
City Manager	$3,174,689	$3,920,856	$1,680,770	$1,707,519	$1,796,947
Management Services	$6,024,682	$6,821,959	$9,929,487	$10,348,251	$10,916,848
Economic Development	$337,889	$364,611	$401,311	$481,932	$476,492
Development Services	$8,200,688	$8,950,811	$10,328,053	$10,648,339	$11,874,958
Police	$18,856,287	$20,170,295	$21,972,838	$22,106,666	$22,682,805
TOTAL	**$37,696,394**	**$41,218,702**	**$45,131,661**	**$46,518,731**	**$48,804,804**

Total General Fund Expenditures by Department

At $48.8 million, the overall Fiscal Year (FY) 2024-25 expenditures for the General Fund are increasing by 8% or $3.7 million over the $45.1 million budgeted during FY 2023-24. As previously noted, increases to the General Fund Expenditures are primarily due to four main factors.

1. Increase in the City's liability insurance.
2. Increase to the Fire Pension plan unfunded liability.
3. The addition of funding for the General Plan and Environmental Impact Report (EIR).
4. Costs associated to the law enforcement contract.

While Section F - Department & Program Expenditures provides detailed information on each department, the following is a brief summary of each department:

- City Council – The City Council Department consists of both the City Council and the City Attorney Divisions. The department is increasing $0.2 million due to the City Attorney budget.

- City Manager – The City Manager Department remains relatively unchanged with a modest increase of approximately $0.1 million due to unfunded liability pension costs, cost-of-living-adjustment (COLA) increase of 4.0%, and expenses related to the Strategic Plan and 2024 election.

- Management Services – As a whole, the Management Services Department will increase $1.2 million. This is directly related to the $1.0 million increase to liability insurance, as well as increased CalPERS unfunded liability costs for the City Miscellaneous plan.

- Economic Development – The Economic Development Department is increasing slightly by approximately $75,000 for the same reasons experienced by the City Manager Department.

- Development Services – As a whole Development Services makes up 24% of the General Fund expenditures and is expected to increase by 15%. Much of the increases to Development Services can be attributed to the update to the General Plan and EIR update. The following discussions will highlight all other major changes occurring in the FY 2024-25 Budget.

    - Community Development – Community Development, which includes Planning and Building & Safety, is expected to increase by 26% due including $0.8 million for the General Plan and EIR update. This update is anticipated to cost $1.0 million, of which $200,000 is included in the FY 2023-24 Revised Budget.

    - Code Compliance – Code Compliance, which is comprised of Code Enforcement and Animal Control, is expected to increase by 6%. Much of this increase is due to the reorganization of Animal Control. Section E – City Position Summaries details the reorganization of Animal Control.

    - Public Works – Consisting of Engineering and Building Maintenance, expenditures are expected to increase by 4%, from $0.1 million. Much like the City Manager and Economic Development Departments, the increase is attributed to the COLA and pension unfunded liability.

- Police Department – While the Police Department budget of $22.6 million is 18% of the total budgeted expenditures and 47% of the total General Fund. The primary expenditure of this department is the law enforcement contract with the County of San Bernardino totaling $22.3 million. To continue the current level of service, the law enforcement contract is projected to increase by $0.7 million.

- Non-Departmental – Non-Departmental includes expenditures that are not attributed to any individual General Fund program and is expected to decrease by 16% in FY 2024-25.

Return to TOC

City Operating Funds Budgeted Transfers

The 2024-25 Budget includes Transfers of City Operating Funds totaling $8,160,539.

City Transfers-In

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
General Fund					
General Fund	$200,000	$200,000	$200,000	$200,000	$200,000
Pension Obligation Trust	$4,000,000	$0	$0	$400,000	$0
OPEB Trust	$0	$600,000	$0	$100,000	$0
GENERAL FUND TOTAL	**$4,200,000**	**$800,000**	**$200,000**	**$700,000**	**$200,000**
Special Revenue					
HFPD (PERS)	$1,043,000	$1,130,815	$937,658	$937,658	$1,814,535
CFD 2021-1 Resid Maint. & Serv	$0	$0	$0	$0	$5,150
CFD 2022-1 Non-Resid Maint & Serv	$0	$0	$0	$0	$5,150
CFD 2023-1 Silverwood Maint	$0	$0	$0	$0	$5,700
Community Dev Block Grant	$0	$3,535,941	$0	$0	$0
Neighborhood Stabilization Program	$315,100	$0	$0	$0	$0
Public Works Street Main	$2,859,565	$3,745,794	$3,976,883	$3,976,883	$4,045,883
Development Impact Fee-Storm Drain	$31,555	$0	$0	$0	$0
DIF 2018-City Hall Facilities	$1,461	$16,715	$0	$0	$0
SPECIAL REVENUE TOTAL	**$4,250,681**	**$8,429,265**	**$4,914,541**	**$4,914,541**	**$5,876,418**
Debt Service					
2012 Water Rights Acquisition	$1,438,675	$1,442,075	$1,447,475	$1,447,475	$1,442,703
2013 Refunding Lease Revenue Bonds	$867,050	$768,803	$786,515	$8,357,966	$0
2023 Refunding Lease Revenue Bon	$0	$0	$0	$1,975,793	$641,418
DEBT SERVICE TOTAL	**$2,305,725**	**$2,210,878**	**$2,233,990**	**$11,781,234**	**$2,084,121**
Capital					
City Wide Projects	$45,222	$916	$0	$0	$0
CAPITAL TOTAL	**$45,222**	**$916**	**$0**	**$0**	**$0**
TOTAL	**$10,801,628**	**$11,441,059**	**$7,348,531**	**$17,395,775**	**$8,160,539**

City Transfers-Out

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
General Fund					
General Fund	$6,592,224	$2,572,890	$2,385,133	$2,885,133	$3,273,238
Pension Obligation Trust	$0	$600,000	$0	$0	$0
GENERAL FUND TOTAL	**$6,592,224**	**$3,172,890**	**$2,385,133**	**$2,885,133**	**$3,273,238**
Special Revenue					
Measure I Renewal	$2,011,000	$1,750,000	$1,750,000	$1,750,000	$1,750,000
Gas Tax	$848,565	$1,400,000	$1,400,000	$1,400,000	$1,400,000
Gas Tax Swap	$0	$595,794	$600,000	$600,000	$669,000
Local Transport-Sb 325	$45,222	$0	$226,883	$226,883	$226,883
AB3229-Supplemental Law	$200,000	$200,000	$200,000	$200,000	$200,000
Neighborhood Stabilization Program	$0	$3,535,941	$0	$0	$0
Development Impact Fee-Street	$0	$916	$0	$0	$0
Development Impact Fee-Public Service	$1,461	$16,715	$0	$0	$0
DIF 2018-City Hall Facilities	$756,501	$768,803	$786,515	$786,515	$641,418
Hesperia Housing Authority	$315,100	$0	$0	$0	$0
SPECIAL REVENUE TOTAL	**$4,177,849**	**$8,268,169**	**$4,963,398**	**$4,963,398**	**$4,887,301**
Debt Service	$0	$0	$0	$9,547,244	$0
Capital					
City Wide Projects	$31,555	$0	$0	$0	$0
CAPITAL TOTAL	**$31,555**	**$0**	**$0**	**$0**	**$0**
TOTAL	**$10,801,628**	**$11,441,059**	**$7,348,531**	**$17,395,775**	**$8,160,539**

FY 2023-24 Revised Changes

- Transfer of $400,000 between the General Fund and Fund 105 – Pension Obligation Trust to send additional funds to the City's Section 115 Pension Stabilization Trust.
- Transfer of $100,000 between the General Fund and Fund 106 – OPEB Trust to send additional funds to the City's Section 115 Other Post-Employment Benefits (OPEB) Stabilization Trust.
- Increases to Fund 402 – 2005 COP Refinancing and Fund 403 – 2023 Refunding. This is to account for the 2023 Refunding refinancing of the debt.

FY 2024-25 Budget

- Transfer of $200,000 between the General Fund and Fund 255 – AB 3229 Supplemental Law is to offset the cost for Deputy Sheriffs.
- Transfer of $1,814,535 between the General Fund and Fund 210 – HFPD CalPERS to fund the CalPERS obligations of the former Hesperia Fire Protection District.
- Transfer of $16,000 between Fund 241 – CFD-2021 ($5,150), Fund 242 – CFD-2022 ($5,150), and Fund 243 – CFD 2023-1 ($5,700) and the General Fund to account for CFD administration costs.
- To fund the operations of Fund 263 – Streets Maintenance, $4,045,883 was transferred from Fund 204 – Measure I - 2010 Renewal ($1,750,000), Fund 205 – Gas Tax ($1,400,000), Fund 206 – Gas Tax Swap ($669,000), and Fund 207 Local Transportation Fund ($226,883).
- Transfer of $1,442,703 between the General Fund and Fund 402 – 2012 Water Rights Acquisition Debt Service to fund annual debt service obligation.
- Transfer of $641,418 between Fund 309 – DIF 2018-City Hall Facilities and Fund 404 – 2023 Refunding to fund annual debt service obligation.

Proprietary Funds Budgeted Transfers

Return to TOC

The FY 2024-25 Budget includes Transfers between the Proprietary Fund totaling $2,602,000.

Proprietary Funds Transfers In

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Water Operating	$113,553	$0	$0	$0	$0
Water Capital	$2,000,000	$1,900,000	$1,900,000	$1,900,000	$285,000
Water Capital Rehab and Replace	$500,000	$760,000	$0	$760,000	$715,000
Water Contamination Mitigation	$500,000	$80,000	$0	$0	$0
Water Pension Obligation Trust	$0	$0	$0	$750,000	$500,000
Water OPEB Trust	$0	$0	$0	$0	$250,000
Sewer Capital	$0	$0	$1,200,000	$0	$852,000
Sewer Capital Rehab and Replace	$0	$10,000	$0	$20,000	$0
Reclaimed Water Operations	$200,000	$200,000	$0	$0	$0
TOTAL	**$3,313,553**	**$2,950,000**	**$3,100,000**	**$3,430,000**	**$2,602,000**

Proprietary Funds Transfers Out

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Water Operating	$3,200,000	$2,940,000	$1,900,000	$3,410,000	$1,750,000
Sewer Operating	$113,553	$10,000	$1,200,000	$20,000	$852,000
TOTAL	**$3,313,553**	**$2,950,000**	**$3,100,000**	**$3,430,000**	**$2,602,000**

FY 2023-24 Revised Changes

- Transfer of $760,000 between Fund 703 – Water Capital Rehab & Replace and Fund 700 – Water Operating to reserve funds for future rehabilitation or replacement of the Water District's capital assets. The transfer is based on the FY 2022-23 ACFR and the goal to exceed the 3% of net asset.
- Transfer of $750,000 between Fund 705 – Water Pension Obligation Trust and Fund 700 – Water Operating to establish a Section 115 Pension Stabilization Fund.
- Transfer of $20,000 between Fund 713 – Sewer Capital Rehab & Replace and Fund 710 – Sewer Operating to meet the 3% of net asset goal for the Capital Rehab & Replace fund.

FY 2024-25 Budget

- Transfer of $285,000 between Fund 701 – Water Capital and Fund 700 – Water Operating to fund the capital fund.
- Transfer of $715,000 between Fund 703 – Water Capital Rehab & Replace and Fund 700 – Water Operating to fund the FY 2024-25 maintenance related capital projects.
- Transfer of $500,000 between Fund 705 – Water Pension Obligation Trust and Fund 700 – Water Operating to fund the Water District's Section 115 Pension Stabilization Fund.
- Transfer of $250,000 between Fund 706 – Water OPEB Obligation Trust and Fund 700 – Water Operating to establish a Section 115 Other Post-Employment Benefits (OPEB) Stabilization Fund.
- Transfer of $852,000 between Fund 711 – Sewer Capital and Fund 710 – Sewer Operating to the capital projects for FY 2024-25.

Note: Beginning in FY 2023-24, budgeting software was used in preparation of the Budget, in conjunction with the current financial system and small differences may occur due to rounding.

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EXPENDITURE SUMMARY

(Continued)

TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM

General Fund

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
City Council					
City Council					
General	$285,777	$326,262	$369,203	$421,909	$406,754
CITY COUNCIL TOTAL	**$285,777**	**$326,262**	**$369,203**	**$421,909**	**$406,754**
City Attorney					
General	$816,382	$663,908	$450,000	$804,115	$650,000
CITY ATTORNEY TOTAL	**$816,382**	**$663,908**	**$450,000**	**$804,115**	**$650,000**
CITY COUNCIL TOTAL	**$1,102,159**	**$990,170**	**$819,203**	**$1,226,024**	**$1,056,754**
City Manager					
City Manager					
General	$1,489,815	$1,632,067	$1,680,770	$1,707,519	$1,796,947
CITY MANAGER TOTAL	**$1,489,815**	**$1,632,067**	**$1,680,770**	**$1,707,519**	**$1,796,947**
Information Technology					
General	$1,684,874	$2,288,789	$0	$0	$0
INFORMATION TECHNOLOGY TOTAL	**$1,684,874**	**$2,288,789**	**$0**	**$0**	**$0**
CITY MANAGER TOTAL	**$3,174,689**	**$3,920,856**	**$1,680,770**	**$1,707,519**	**$1,796,947**
Management Services					
Finance					
General	$1,934,761	$2,272,171	$2,633,470	$2,641,592	$2,736,923
FINANCE TOTAL	**$1,934,761**	**$2,272,171**	**$2,633,470**	**$2,641,592**	**$2,736,923**
Human Resources					
General	$3,192,213	$2,569,433	$3,509,226	$3,639,413	$4,589,339
HUMAN RESOURCES TOTAL	**$3,192,213**	**$2,569,433**	**$3,509,226**	**$3,639,413**	**$4,589,339**
Information Technology					
General	$0	$0	$2,246,151	$2,291,331	$2,301,545
INFORMATION TECHNOLOGY TOTAL	**$0**	**$0**	**$2,246,151**	**$2,291,331**	**$2,301,545**
General Overhead					
General Overhead	$897,708	$1,980,355	$1,540,640	$1,775,915	$1,289,041
GENERAL OVERHEAD TOTAL	**$897,708**	**$1,980,355**	**$1,540,640**	**$1,775,915**	**$1,289,041**
MANAGEMENT SERVICES TOTAL	**$6,024,682**	**$6,821,959**	**$9,929,487**	**$10,348,251**	**$10,916,848**
Economic Development					
Economic Development					
General	$337,889	$364,611	$401,311	$481,932	$476,492
ECONOMIC DEVELOPMENT TOTAL	**$337,889**	**$364,611**	**$401,311**	**$481,932**	**$476,492**
ECONOMIC DEVELOPMENT TOTAL	**$337,889**	**$364,611**	**$401,311**	**$481,932**	**$476,492**
Development Services					
Community Development					
Planning	$839,573	$913,933	$1,156,826	$1,207,829	$1,667,612
Building & Safety	$1,286,012	$1,493,604	$1,345,751	$1,545,043	$1,494,950
COMMUNITY DEVELOPMENT TOTAL	**$2,125,585**	**$2,407,537**	**$2,502,577**	**$2,752,872**	**$3,162,562**
Code Compliance					
Code Enforcement	$1,855,751	$2,190,392	$2,643,564	$2,358,431	$2,352,917

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Animal Control	$1,984,267	$2,114,873	$2,596,367	$2,906,683	$3,214,977
CODE COMPLIANCE TOTAL	**$3,840,018**	**$4,305,265**	**$5,239,931**	**$5,265,114**	**$5,567,894**
Public Works					
Building Maintenance	$1,232,416	$1,343,206	$1,621,997	$1,654,411	$1,670,401
Engineering	$1,002,669	$894,803	$963,548	$975,942	$1,024,101
PUBLIC WORKS TOTAL	**$2,235,085**	**$2,238,009**	**$2,585,545**	**$2,630,353**	**$2,694,502**
Public Building Projects					
Golf Course Trails	$0	$0	$0	$0	$150,000
Hesperia Animal Shelter Play Yard	$0	$0	$0	$0	$300,000
PUBLIC BUILDING PROJECTS TOTAL	**$0**	**$0**	**$0**	**$0**	**$450,000**
DEVELOPMENT SERVICES TOTAL	**$8,200,688**	**$8,950,811**	**$10,328,053**	**$10,648,339**	**$11,874,958**
Police					
Police					
General	$18,856,287	$20,170,295	$21,972,838	$22,106,666	$22,682,805
POLICE TOTAL	**$18,856,287**	**$20,170,295**	**$21,972,838**	**$22,106,666**	**$22,682,805**
POLICE TOTAL	**$18,856,287**	**$20,170,295**	**$21,972,838**	**$22,106,666**	**$22,682,805**
TOTAL	**$37,696,394**	**$41,218,702**	**$45,131,661**	**$46,518,731**	**$48,804,804**

Economic Development

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Projects					
General	$38,679	$0	$0	$0	$0
PROJECTS TOTAL	**$38,679**	**$0**	**$0**	**$0**	**$0**
Low/Mod Housing					
General	$57,032	$150,515	$75,780	$75,931	$78,976
LOW/MOD HOUSING TOTAL	**$57,032**	**$150,515**	**$75,780**	**$75,931**	**$78,976**
CDBG					
Administration	$62,738	$85,658	$100,931	$101,082	$150,896
Emergency Business Assistance Program	$107,428	$0	$0	$0	$0
Microenterprise Assistance Program	$18,625	$0	$0	$0	$0
CDBG TOTAL	**$188,791**	**$85,658**	**$100,931**	**$101,082**	**$150,896**
TOTAL	**$284,502**	**$236,173**	**$176,711**	**$177,013**	**$229,872**

Streets Maintenance

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Streets Maintenance	$1,971,568	$1,955,009	$2,164,396	$2,237,161	$2,157,301
Street Repair	$0	$0	$0	$91,010	$160,428
Traffic	$1,304,178	$1,669,039	$2,081,163	$2,076,977	$1,853,919
TOTAL	**$3,275,746**	**$3,624,048**	**$4,245,559**	**$4,405,148**	**$4,171,648**

Streets Capital Improvement Projects (CIP)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Measure I Renewal	$668,096	$116,389	$1,911,691	$754,099	$3,377,163
Local Transport-Sb 325	$5,597	$1,064,496	$373,868	$239,137	$64,804
Gas Tax - RMRA	$615	$880	$1,997,385	$0	$3,998,505
Community Dev Block Grant	$1,393,063	$894,074	$4,365,547	$117,689	$4,091,736
Development Impact Fee-Street	$24,078	$5,278,649	$454,468	$213,036	$153,432
Development Impact Fee-Storm Drain	$0	$0	$237,500	$3,100	$1,202,049
DIF 2018-Streets	$3,226,530	$10,606,780	$10,063,850	$3,505,296	$5,745,777
DIF 2018-Drainage Facilities	$0	$0	$0	$0	$100,000
DIF A-04 Drainage	$5,415	$6,270	$925,937	$880,937	$50,000
Capital					
City Wide Projects	$4,466,304	$9,135,354	$24,374,048	$16,389,376	$10,941,689
CAPITAL TOTAL	**$4,466,304**	**$9,135,354**	**$24,374,048**	**$16,389,376**	**$10,941,689**
TOTAL	**$9,789,698**	**$27,102,892**	**$44,704,294**	**$22,102,670**	**$29,725,155**

Other Transportation Related

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
AB2766-Transit	$0	$0	$24,306	$24,306	$0
TOTAL	**$0**	**$0**	**$24,306**	**$24,306**	**$0**

Other City Related

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Silverwood	$0	$0	$0	$0	$495,400
CFD 2021-1 Resid Maint. & Serv	$0	$0	$0	$0	$5,150
CFD 2022-1 Non-Resid Maint & Serv	$0	$0	$0	$0	$5,150
CFD 2023-1 Silverwood Maint	$0	$0	$0	$0	$5,700
Environmental Programs Grant	$31,643	$44,044	$90,928	$90,928	$91,018
American Rescue Plan Grant	$0	$0	$1,491,200	$0	$0
SB 1383 Local Assistance Grant	$0	$33,272	$88,556	$28,390	$34,090
Development Impact Fee-Police	$23,330	$0	$0	$0	$0
DIF 2018-City Hall Facilities	$416,792	$97,134	$160,000	$162,660	$167,000
DIF 2018-Police Facolities	$6,888	$7,969	$0	$0	$0
2012 Water Rights Acquisition	$1,437,217	$1,440,575	$1,447,475	$1,445,065	$1,442,703
2013 Refunding Lease Revenue Bonds	$866,091	$879,270	$901,450	$9,833,825	$0
2023 Refunding Lease Revenue Bon	$0	$0	$0	$600,849	$735,150
TOTAL	**$2,781,961**	**$2,502,264**	**$4,179,609**	**$12,161,717**	**$2,981,361**

Water and Sewer Operating

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Water					
Source of Supply	$3,407,362	$2,965,364	$4,477,415	$2,213,742	$3,802,457
Production	$4,233,003	$4,497,518	$5,466,358	$5,673,796	$5,621,196
Distribution System Maintenance	$1,583,431	$1,791,339	$1,759,117	$2,331,771	$1,826,985
Pipeline Maintenance	$963,447	$873,153	$1,262,487	$1,266,844	$1,117,190
Engineering	$974,771	$721,998	$1,167,742	$872,630	$967,632
Customer Service	$1,985,623	$2,131,354	$2,256,629	$2,090,408	$2,278,930
Utility Billing	$1,565,569	$1,178,463	$1,648,761	$1,497,774	$1,400,116
PropertyManagement	$375,286	$484,241	$483,739	$468,834	$524,250
Water Administration	$3,742,907	$4,062,585	$4,819,585	$5,111,710	$5,660,456
Street Repair	$0	$0	$0	$636,352	$1,245,506
WATER TOTAL	**$18,831,399**	**$18,706,015**	**$23,341,833**	**$22,163,861**	**$24,444,718**
Sewer					
Sewer Operations	$4,404,445	$4,715,652	$5,537,540	$5,533,314	$5,221,733
Engineering	$169,509	$140,443	$266,870	$276,646	$285,424
Utility Billing	$212,311	$202,250	$274,256	$284,893	$284,677
Administration	$648,903	$757,719	$873,947	$951,144	$1,095,251
Sewer Utility Billing	$82,662	$0	$0	$0	$0
SEWER TOTAL	**$5,517,830**	**$5,816,064**	**$6,952,613**	**$7,045,997**	**$6,887,085**
TOTAL	**$24,349,229**	**$24,522,079**	**$30,294,446**	**$29,209,858**	**$31,331,803**

Reclaimed Water Operating

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Reclaimed Water Operations	$240,993	$93,656	$289,116	$289,610	$302,426
TOTAL	**$240,993**	**$93,656**	**$289,116**	**$289,610**	**$302,426**

Water and Sewer Capital

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Water Capital	$67,147	$281,761	$1,029,000	$44,842	$10,000
Water Capital Rehab and Replace	$0	$0	$0	$0	$715,000
Sewer Capital	$1,805,118	$1,456,286	$5,984,200	$2,244,226	$2,904,720
TOTAL	**$1,872,265**	**$1,738,047**	**$7,013,200**	**$2,289,068**	**$3,629,720**

Fire Operating

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
HFPD (PERS)	$1,007,746	$1,093,205	$937,658	$937,658	$1,814,535
TOTAL	**$1,007,746**	**$1,093,205**	**$937,658**	**$937,658**	**$1,814,535**

Total Expenditures By Account

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries					
Salaries & Wages	$12,198,209	$13,618,527	$14,787,633	$15,705,988	$16,556,813
Council/Commissioner Wage	$45,884	$51,438	$59,780	$59,780	$59,780
Part Time Wages	$304,427	$440,520	$675,339	$668,728	$369,554
Overtime Wages	$263,367	$298,264	$244,558	$353,544	$277,048
Standby Pay	$51,979	$52,029	$52,000	$52,000	$72,800
FLSA Pay	$7,242	$6,896	$0	$0	$0
SALARIES TOTAL	**$12,871,108**	**$14,467,674**	**$15,819,310**	**$16,840,040**	**$17,335,995**
Benefits					
401a Pension Plan	$200,275	$233,695	$252,171	$268,004	$281,002
PERS-Classic	$3,435,142	$3,629,572	$4,400,217	$4,204,078	$5,370,812
Pension Expense	$494,124	$0	$0	$0	$0
Pension - Section 115	$0	$0	$166,000	$201,000	$166,000
PERS-PEPRA	$724,063	$1,002,111	$644,186	$725,960	$856,317
Health Insurance	$1,682,443	$2,182,046	$3,152,040	$3,152,539	$3,146,702
Dental Insurance	$64,609	$78,342	$89,323	$93,119	$95,065
Vision Insurance	$10,880	$13,256	$14,541	$15,320	$15,567
Excess Medical Cash Back	$0	$3,993	$0	$0	$0
Worker's Compensation	$681,881	$836,489	$892,906	$917,166	$1,101,803
Medicare	$184,778	$208,813	$231,158	$246,241	$253,445
Social Security/FICA	$21,330	$20,538	$24,194	$26,067	$4,336
Life Insurance	$14,252	$15,628	$18,067	$19,826	$22,909
Auto Allowance	$72,000	$73,936	$64,800	$72,000	$72,000
Bilingual Pay	$20,050	$26,851	$20,400	$23,300	$21,600
Cellphone Allowance	$13,100	$13,802	$14,400	$16,700	$16,800
Unemployment Insurance	$19,070	$23,554	$50,000	$25,000	$45,000
Post Employment Benefits	$119,684	$78,480	$78,180	$75,848	$79,692
OPEB - Section 115	$0	$0	$12,500	$12,500	$11,209
Other Benefit Expense	$159,609	$15,610	$0	$0	$0
BENEFITS TOTAL	**$7,917,290**	**$8,456,716**	**$10,125,083**	**$10,094,668**	**$11,560,259**
Materials & Operations					
Division/Program Expenditures	$11,699	$8,422	$15,080	$15,080	$107,230
Office Expense	$64,209	$55,513	$68,452	$70,384	$60,315
Computer Supplies	$47,243	$30,565	$44,630	$36,468	$40,926
Printing	$24,915	$30,068	$38,186	$36,186	$38,077
Postage/Shipping Costs	$42,897	$53,468	$69,195	$67,880	$75,270
Publications	$4,986	$6,387	$7,693	$7,700	$8,993
Advertising	$32,568	$38,078	$45,173	$48,361	$53,450
Employee Expense	$45,688	$55,033	$73,299	$79,499	$76,399
Council Reimbursement	$170	$477	$200	$650	$800
Uniform Expense	$42,558	$56,491	$96,968	$88,853	$87,658
Reserve Costs	$5,663	$4,954	$8,510	$6,900	$6,364
Materials & Operations	$1,669,502	$1,844,146	$2,144,654	$1,985,101	$2,338,565
Safety Supplies	$23,509	$27,808	$37,486	$34,363	$41,271
Kennel Supplies	$83,283	$108,121	$117,600	$117,600	$136,400
Field Expenses	$11,270	$9,144	$14,850	$12,350	$12,500
Fuel	$401,400	$422,024	$456,107	$457,596	$551,162
Small Tools	$26,193	$61,775	$28,100	$40,031	$36,868
Equipment Under Capital	$100,032	$99,972	$66,191	$206,675	$73,997
Utilities-Electric	$3,327,812	$3,373,372	$3,763,111	$4,088,049	$4,173,687
Utilities-Gas	$51,392	$77,790	$60,270	$83,226	$84,889
Utilities-Water	$3,614,666	$3,882,851	$5,010,075	$2,637,335	$4,266,453
Utilities-Wastewater	$3,738,115	$4,073,036	$4,801,066	$4,805,631	$4,514,357
Utilities-Telephone	$225,635	$239,465	$291,035	$263,581	$263,809
Property Tax/Assessments	$0	$0	$0	$48,593	$768

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Lease Maintenance	$18,450	$140,925	$84,621	$84,021	$86,221
Other Materials & Operations	$0	$0	$0	$83,986	$0
MATERIALS & OPERATIONS TOTAL	**$13,613,855**	**$14,699,885**	**$17,342,552**	**$15,406,099**	**$17,136,429**
Contractual Services					
Contract Services	$6,120,631	$11,524,222	$27,994,278	$14,299,556	$22,906,836
Plan Check	$90	$0	$44,000	$0	$0
Inspection	$202,825	$286,125	$273,340	$140,990	$0
Collection Services	$105,212	$127,550	$105,750	$122,845	$116,000
Legal Services	$913,827	$755,854	$560,000	$950,225	$760,000
Litigation Services	$180,861	$90,047	$175,000	$268,620	$214,000
Claims/Lawsuits/Settlements	$98,587	$375,438	$120,000	$163,691	$125,000
Insurance Services	$2,146,418	$1,167,616	$2,036,872	$1,828,910	$3,019,502
Computer Services	$110,716	$101,364	$105,470	$101,000	$106,750
Software License	$537,865	$457,825	$711,731	$724,118	$833,416
Other Subscription Expense	$0	$14,351	$0	$0	$0
Variable Subscription Expense	$0	-$106,155	$0	$0	$0
Service Charges & Fees	$112,517	$96,894	$118,158	$112,958	$116,758
Traffic Signal Maintenance	$103,777	$97,522	$116,500	$120,000	$126,500
Striping Contract	$114,093	$118,901	$169,000	$130,000	$200,000
Street Sweeping Contract	$149,609	$346,704	$357,585	$356,580	$360,000
Equipment Rental	$33,656	$30,904	$33,700	$52,785	$29,000
County Contract	$18,954,061	$20,818,140	$21,475,435	$21,576,361	$22,231,074
County Contract Overtime	-$559,158	-$1,034,036	$50,000	$50,000	$50,000
Cal Id	$113,744	$113,343	$118,383	$118,383	$118,049
Franchise Fee	$250,000	$250,000	$250,000	$250,000	$250,000
Development Agreement	$367	$75,139	$142,427	$153,644	$762,669
Other Contracts	$1,560,203	$4,565,280	$3,669,845	$2,996,081	$358,421
CONTRACTUAL SERVICES TOTAL	**$31,249,901**	**$40,273,028**	**$58,627,474**	**$44,516,747**	**$52,683,975**
Other Operating					
Other Operating	$347,576	$373,924	$507,500	$347,640	$532,900
Dues/Memberships	$63,988	$73,041	$84,079	$82,698	$86,391
Travel & Meetings	$8,520	$13,052	$19,370	$20,862	$31,150
Mileage	$88	$49	$340	$340	$340
Conferences & Seminars	$27,174	$38,541	$71,125	$69,490	$77,655
Training & Education	$52,452	$105,979	$156,756	$138,622	$177,266
Education Reimbursement	$24,846	$29,611	$47,800	$42,104	$42,800
Community Relations	$37,749	$33,186	$52,650	$52,650	$57,350
General & Admin Expense	$2,768,056	$3,085,930	$3,750,935	$3,750,935	$4,596,356
Bad Debt Expense	$0	$0	$50,000	$0	$0
Waived Fees - Water Arrearages Grant	$19,916	$0	$0	$0	$0
Loss on Market Analysis	$38,679	$90,053	$0	$0	$0
Rent Expense	$17,276	$17,276	$17,276	$17,276	$17,276
Grant Expense	$2,459,894	$1,090,142	$7,379,912	$605,702	$7,889,110
Homeland Security Grant	$26,510	$24,875	$23,730	$33,931	$28,534
Tobacco Grant	$0	$0	$7,886	$0	$0
Off Highway Grant	$32,509	$67,776	$53,131	$53,131	$43,591
SB1 LPP Grant	$154,217	$431,486	$3,236,489	$2,050,603	$1,263,694
SB1 LPP Formula	$493,414	$1,362,965	$10,537,874	$6,874,088	$3,947,533
Water Arrearages Grant	$445,362	$0	$0	$0	$0
COVID Grant Expenditures	$2,127	$0	$0	$0	$0
Beverage Container Recycled	$17,280	$22,459	$27,217	$27,217	$27,217
Wastewater Arreages Grant Expense	$82,662	$0	$0	$0	$0
Facilities Maintenance	$167,809	$181,783	$220,392	$182,785	$210,814
Vehicle/Equip Maintenance/Repair	$426,494	$533,097	$538,200	$524,731	$550,500
Maintenance/Repairs	$3,197	$999	$10,000	$30,121	$10,500
Miscellaneous Expense	$53,149	$5,715	$9,000	$9,000	$9,000
OTHER OPERATING TOTAL	**$7,770,944**	**$7,581,939**	**$26,801,662**	**$14,913,926**	**$19,599,977**
Capital Outlay					
Land & Buildings	$1,696,413	$845,611	$2,015,937	$1,803,820	$1,077,300
Vehicles Capital Expend	$445,290	$709,935	$455,200	$1,198,208	$165,000
Equipment Capital Expend	$593,633	$549,061	$814,294	$1,015,236	$852,900

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Capital Outlay - Lease	$182,696	$330,505	$0	$0	$0
Capital Lease Principal	$84,845	$46,023	$0	$0	$0
Capital Lease Interest	$869	$4,888	$0	$0	$0
CAPITAL OUTLAY TOTAL	**$3,003,746**	**$2,486,023**	**$3,285,431**	**$4,017,264**	**$2,095,200**
Debt Service					
Principal	$3,547,063	$12,412,442	$3,275,597	$10,549,357	$1,326,150
Subscription Principal	$0	$163,681	$0	$0	$0
Interest Expense	$1,319,045	$1,560,072	$1,706,452	$1,418,538	$1,242,289
Subscription Interest	$0	$22,486	$0	$50,000	$0
Bond Administration Expense	$5,582	$7,120	$13,000	$309,140	$11,050
DEBT SERVICE TOTAL	**$4,871,690**	**$14,165,801**	**$4,995,049**	**$12,327,035**	**$2,579,489**
TOTAL	**$81,298,534**	**$102,131,066**	**$136,996,561**	**$118,115,779**	**$122,991,324**

Note: Beginning in FY 2023-24, budgeting software was used in preparation of the Budget, in conjunction with the current financial system and small differences may occur due to rounding.

City of Hesperia
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Hesperia, CA 92345

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CITY POSITION SUMMARIES

Overview and Summary

The “City Position Summaries” Section includes information on all City full-time and part-time positions (employees). This section includes graphics showing positions by department and fund, as well as position listings that indicate the allocation of full-time and part-time positions for each department. Information about the staffing of positions is shown for four fiscal years and how the indicated positions are funded and authorized. It is important to note that the positions shown in this section are intended to be filled by employees of the City. This section does not include any positions contracted by a third party (contracted staff). For a salary range table, refer to the most recent Combined Compensation Schedule, as required by CalPERS, which can be located in the J Section – Supplemental Information.

All full-time and part-time positions are expressed as full-time equivalents (FTE) to reflect the hours budgeted. A full-time position (1.00 FTE) reflects 2,080 hours of paid time for one year, a part-time position is budgeted for 960 hours equating to 0.46 FTE (960/2,080=0.46), and a part-time CalPERS eligible position is budgeted for 1,518 hours equating to 0.73 FTE (1,518/2080=0.73).

Summary of Position Changes

The Fiscal Year (FY) 2024-25 Budget increases staffing by 4% or 8.29 FTE from 195.20 FTE in FY 2023-24 to 203.49 FTE. During FY 2023-24, 8.78 FTE was added to increase the total FTE from the adopted FY 2023-24 Budget of 195.20 FTE to 203.98 FTE. These increases were discussed in the FY 2023-24 First Quarter Budget Review.

Additionally, the FY 2024-25 Budget is recommending to decrease the FTE by 0.49 FTE to 203.49 FTE.

Note, the following discussion focuses on the department to which a position belongs. It does not consider the funding source or funding or general ledger accounting of the position. For example, an Accountant position is described as belonging to the Management Services Department, while the accounting of the position may be funded from the General Fund and the Water Operating Fund.

Position Changes Occurring During FY 2023-24

During FY 2023-24, 8.78 FTE was added to increase the total FTE from the adopted FY 2023-24 Budget of 195.20 FTE to 203.98 FTE. The FY 2023-24 First Quarter report details the additions; however, the following summarizes the increases:

Management Services Department - Reduction of 0.65 FTE

- Add one Administrative Secretary position (1.00 FTE).
- Convert one vacant Finance Manager position (Range 40) into a Senior Accountant position (Range 38).
- Convert one Financial Analyst position (Range 35), into a Senior Accountant position (Range 38).
- Convert one Human Resources (HR) Analyst position (Range 37) into an HR Specialist position (Range 35).
- Convert one Personnel Technician position (Range 32), from General classification into one HR Specialist position (Range 35) in the Professional/Supervisory classification.
- Add one Senior Customer Service Representative position (1.00 FTE) at a Range 12.
- Reduce one Customer Service Representative position (1.00 FTE).
- Reduce two Part-time Customer Service Representative positions (1.46 FTE).
- Reduce five Part-time Office Assistant positions (2.19 FTE).
- Add two Customer Service Assistant positions (2.00 FTE).
- Convert two Part-time Office Assistant positions into two part-time Customer Service Assistant positions.

Development Services Department - Addition of 1.54 FTE

- Replace one Principal Planner – Part-Time Retired Annuitant position (0.46 FTE) with a full-time Principal Planner position (1.00 FTE).
- Convert a Deputy Community Development Director position, which was a Senior Management classification at a Range 45 to a Building Official position, which will be a Management classification position at a Range 43.
- Add one Building Inspector position (1.00 FTE).
- Convert one Senior Office Specialist position at a Range 28 to a Planning Specialist position at a Range 32.

Code Compliance Division -Reduction of 0.03 FTE

- Eliminate two Code Enforcement Officer positions (2.00 FTE).
- Convert one Code Enforcement Supervisor position (Range 39) to a Code Compliance Manager.
- Change the range of the Field Services Supervisor position from Range 37 to a Range 36 and classification from Professional/Supervisory to General classification.
- Change the range of the Animal Control Officer from Range 12 to a Range 13.
- Convert the Animal Services Specialist position to a Volunteer/Outreach Coordinator position.
- Convert three Office Assistant positions (3.00 FTE) into one Senior Animal Services Representative (1.00 FTE) and two Animal Services Representative (2.00 FTE) positions.
- Convert one Part-time Office Assistant (0.46 FTE) to a Part-time Animal Services Representative position (0.73 FTE) with a net increase of 0.27 FTE.
- Eliminate one Part-time Office Assistant position (0.46 FTE).
- Convert two Part-time Receptionist positions (0.92 FTE) to one full-time Animal Services Assistant position (1.00 FTE) with a 0.08 FTE increase.
- Reduce the number of Part-time Animal Care Technician positions from three which had an FTE allocation of 0.46 FTE for a total of 1.38 FTE to two positions at an FTE allocation of 0.73 FTE for a total of 1.46 FTE. The net impact is an increase of 0.08 FTE.
- Add one Senior Animal Care Technician position (1.00 FTE).
- Add one Registered Veterinary Technician position (1.00 FTE).
- Change the range of the Animal Care Technicians from a Range 8 to a Range 10.

Public Works Division - Addition of 7.92 FTE

- Add one Deputy City Engineer position, which is an Unclassified/At-Will position with a Salary Range of 48.
- Convert an Administrative Analyst position (Range 34) to an Associate Engineer position (Range 40).
- Add one part-time Director of Public Works – Part-Time Retired Annuitant position (0.46 FTE) at a Range 52.
- Add one new Water Operations Manager position, which is a Management classification at a Range 44.
- Add one Senior Maintenance Worker position (1.00 FTE).

- Add one Equipment Operator position (1.00 FTE).
- Add two Maintenance Worker positions (2.00 FTE).
- Add two Maintenance Worker Part-time positions. Each position has a FTE allocation of 0.73 for a total of 1.46 FTE.
- Change the range of the Director of Public Works from a Range 45 to a Range 52.
- Convert the Public Works Supervisor position to a Streets Operations Manager.

FY 2024-25 Positions Recommendations (0.49 FTE reduction)

City Manager Department - Addition of 0.08 FTE

- Convert two Part-time Receptionist positions (0.92 FTE) into one full-time Receptionist (1.00 FTE) position at a Range 6 in the Represented classification.

Management Services Department - Reduction of 0.46 FTE

- Eliminate one Part-time Information Systems Technician (0.46 FTE) position.
- Eliminate one Risk Manager position (1.00 FTE).
- Eliminate one Accountant position (1.00 FTE).
- Add two Human Resource Specialist positions (2.00 FTE) with a salary range 35 in the Professional/Supervisory classification.
- Convert one Human Resources Specialist position with a salary range 35 to a Human Resources Supervisor at a salary range 37.

Community Development Department - Reduction of 2.00 FTE

- Eliminate one vacant Deputy Development Services Director position (1.00 FTE).
- Eliminate one Senior Planner position (1.00 FTE).

Public Works - Addition of 0.89 FTE

- Add one Project Manager position (1.00 FTE) at a Range 40.
- Add one Maintenance Crew Supervisor (1.00 FTE) at a Range 38.
- Convert one Facilities Maintenance Technician position at a Range 12 to a Facilities Maintenance Specialist at a Range 14.
- Convert one Management Analyst position at a Range 37 into one Assistant Project Manager position with a Range 38.
- Eliminate one vacant Public Works Inspection Supervisor (1.00 FTE) position.
- Eliminate one vacant part-time Director of Public Works – Part-Time Retired Annuitant position (0.46 FTE).
- Convert two part-time Maintenance Worker positions from an FTE allocation of 0.46 to 0.73 (0.54 FTE increase).
- Increase one part-time Custodian from 0.46 FTE to 0.73 FTE (0.27 FTE increase).
- Eliminate one vacant part-time Office Assistant (0.46 FTE).

Code Compliance - Addition of 1.00 FTE

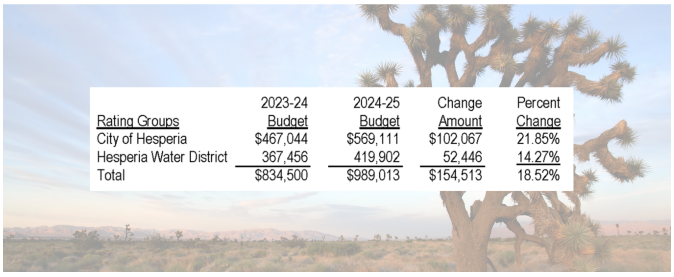
- Add one Licensed Veterinarian (1.00 FTE) at a salary range 46 and the position will be Unclassified/At-Will. Additionally, the position will have the ability to be increased to a salary range 48 after six-months of employment should the incumbent oversee Veterinarian internship program. Given the competitive market for licensed Veterinarians, it is recommended to offer a sign-on bonus of $2,500 and a retention bonus of $50,000 after the following milestones:
  - $5,000 – After six months of employment
  - $10,000 – After twelve months of employment
  - $10,000 – After twenty-four months of employment
  - $25,000 – After forty-eight months of employment

Summary of Salary and Benefits Provisions included in the FY 2024-25 Budget:

The FY 2024-25 Budget includes a Cost of Living Adjustment (COLA) increase of 4.0% that will be effective July 1, 2024. The salary range tables can be found in Section J – Supplemental Information of this budget. Additionally, the budget includes a $100 increase for the City's health contribution, which will start December 1, 2024 for the January 2025 insurance premiums. The current contribution is $1,550, which increases to $1,650 per month in alignment with the plan year. These increases, as well as any other benefit provided by the City, can be found in the memo of understanding (MOU) with the represented employees as well as in the non-represented compensation and benefit plan.

Worker's Compensation

The FY 2024-25 Budget assumes an increase of 18.52% for the overall Workers' Compensation budget. This is a significantly higher rate when compared to the FY 2023-24 Budget.



Rating Groups	2023-24 Budget	2024-25 Budget	Change Amount	Percent Change
City of Hesperia	$467,044	$569,111	$102,067	21.85%
Hesperia Water District	367,456	419,902	52,446	14.27%
Total	$834,500	$989,013	$154,513	18.52%

California Public Employees Retirement System (CalPERS):

The pension costs for the FY 2024-25 Budget is based on the June 30, 2022 actuarial valuation report (report). This means that the pension costs for FY 2024-25 is based on all activity through June 30, 2022. The rate of return for the June 30, 2022 was -6.1%, which is 12.9% under the assumed rate of 6.8%. The negative investment rate of return will show a drastic increase of the unfunded liability presented in the following tables. Additionally, CalPERS has issued a preliminary June 30, 2023 rate of return of negative 5.8%, which is a change of negative 1.0% from the actuarial assumed rate of return of 6.8% (5.8% preliminary rate of return minus 6.8% assumed rate of return). This means that the unfunded liability payment due in FY 2025-26 will continue to increase.

CalPERS Overview:

The City oversees a total of six CalPERS pension plans. The FY 2024-25 Budget assumes total pension expenditures of $6.4 million; this includes the annual unfunded liability payment, the City's normal cost of payroll, and the annual funding of the 115 Plans. In total, the pensions costs have increased by 22.5% or $1.18 million over the FY 2023-24 Budget of $5.2 million.

The following is a breakdown of the pension budget:

- Total Normal Cost – $1,835,962
- 115 Plan Funding – $116,000 for pensions and $11,209 for OPEB
- Unfunded Liability Costs – $ 4,441,167

The chart below details each of the six pension plans.

Plan	Plan Formula	Status	Members			
			Active	Transferred	Separated	Retired
Miscellaneous Plan for the City of Hesperia	2.7% @ 55	Active	41	35	52	162
PEPRA Miscellaneous Plan for the City of Hesperia	2.0% @ 62	Active	74	23	29	3
Miscellaneous Plan for the HWD	2.7% @ 55	Active	32	24	15	54
PEPRA Miscellaneous Plan for the HWD	2.0% @ 62	Active	23	10	7	0
Miscellaneous Plan for the HFPD	2.0% @ 55	Inactive	0	0	4	7
Safety Plan for the HFPD	2.0% @ 50	Inactive	0	24	9	54

Both the City and Water are Miscellaneous Risk Pool (Cost-Sharing Multiple-Employer Defined Benefit Pension Plan) plans and have 'Classic' (referred to as Miscellaneous) and 'PEPRA' (Public Employees' Pension Reform Act) members. Through retirement of current Classic Employees, these plans will be phased out over the next thirty to forty years, depending on the age of the participant. Classic Plans tend to have a higher retirement cost, as the retirement age is usually lower and the plans have higher retirement benefits. In an effort to control the increasing pension costs, the State passed pension reform legislation that became effective January 1, 2013, with Assembly Bill (AB) 340, or the Public Employees' Pension Reform Act (PEPRA). This mandated that all employees hired on or after January 1, 2013, who are new to CalPERS, or a CalPERS member with a break in service greater than six months, will participate in the Miscellaneous two percent (2%) at age 62 (PEPRA) plan.

As described, the annual pension budget is derived from the Annual Valuation Report received from CalPERS. The FY 2024-25 Budget is based on the information provided in the Annual Valuation Report as of June 30, 2022, which was issued during July 2023. This report details the Normal Cost, which is a portion of the cost of the future pension benefits allocated to the current year. The normal cost assumes a specific rate of return on future earnings, as well as the City's contribution. If CalPERS does not achieve its anticipated rate of return on investments, the unfunded accrued liability (UAL) will increase. During the past decade, the CalPERS unfunded liability has continued to grow.

To address this issue, CalPERS has phased in a lowering of the estimated rate of return on investments from 7.5% in 2017 to the current rate of 6.8%. It should be noted that as the rate of return is lowered, the UAL payment that is due annually increases, as it is assumed that the future earnings will now be less.

Further, starting in June 30, 2019 and continued forward, CalPERS lowered its amortization time period of gains and losses on investment earnings from 30 years to 20 years. For example, if there is a year where investments earn less than the estimated rate of return of 6.8%, CalPERS will spread that loss over 20-years. This action could increase the annual UAL payment; however, it is expected to stabilize the unfunded liability, as the UAL payment essentially increases the funded status.

CalPERS Individual Plan Details

Hesperia Fire Protection District Plans:

While County Fire annexed the Fire District, the City of Hesperia retained the outstanding CalPERS liability for both plans. While these plans are inactive, the City annually pays the unfunded accrued liability (UAL). This means that there are annual payments due for the plan retirees. The chart below details the Fire pension plans.

	UAL	Funded Ratio	Projected Last UAL Payment	Years Remaining	Annual UAL Payment FY 2024-25 Budget	Annual UAL Payment FY 2025-26 Projection
Miscellaneous Plan	$198,468	64.70%	June 30, 2031	6	$31,373	$31,000
Safety Plan	$10,667,546	68.90%	June 30, 2031	6	$1,783,162	$1,783,000

City of Hesperia Plans:

As previously mentioned, there are two City plans: Miscellaneous and PEPRA

It should be noted that the normal cost is different for the Miscellaneous Plan (Classic Plan) and the PEPRA plan. For each plan, the normal cost is determined by the Annual Valuation Report, and this percentage is applied to the biweekly payroll and remitted to CalPERS. For the Miscellaneous Plan, the employee is responsible for their portion of the employee contribution rate, which is a contribution rate of 8%, as well as 1% of the employer's normal cost rate for a total employee contribution rate of 9%. For the PEPRA participants, the employee contribution rate is determined annually by CalPERS; for FY 2024-25 the rate is 7.75%. The following table demonstrates the Normal Cost percentage rate.

	Miscellaneous Plan	PEPRA Plan
Plan Normal Cost Percentage	23.980%	15.620%
Less: Employee Contribution Rate	-7.960%	-7.750%
Less: Employee Contribution of the Employer's Rate	-1.000%	0.000%
Total City Normal Contribution Rate	15.020%	7.870%

The following chart demonstrates the unfunded accrued liability and the UAL for the two City plans. While the normal cost is based on payroll, the amount due each fiscal year for the UAL is determined by CalPERS.

	UAL	Funded Ratio	Projected Last UAL Payment	Years Remaining	Annual UAL Payment FY 2024-25 Budget	Annual UAL Payment FY 2025-26 Projection
Miscellaneous Plan	$20,841,929	71.30%	June 30, 2044	20	$1,946,483	$1,686,000
PEPRA Plan	$475,514	87.40%	June 30, 2043	19	$16,503	$28,000

Hesperia Water District Plans:

As with the City, the Water District has two active plans, which are the Miscellaneous Plan and PEPRA Plan. Additionally, the Normal Cost for the Miscellaneous and PEPRA plans mirrors the City's plans. The chart below details the Water District's Normal Cost.

	Miscellaneous Plan	PEPRA Plan
Plan Normal Cost Percentage	23.980%	15.620%
Less: Employee Contribution Rate	-7.960%	-7.750%
Less: Employee Contribution of the Employer's Rate	-1.000%	0.000%
Total City Normal Contribution Rate	15.020%	7.870%

The following demonstrates the unfunded liability for the Water District.

	UAL	Funded Ratio	Projected Last UAL Payment	Years Remaining	Annual UAL Payment FY 2024-25 Budget	Annual UAL Payment FY 2025-26 Projection
Miscellaneous Plan	$8,316,333	71.20%	June 30, 2044	20	$659,782	$713,000
PEPRA Plan	$108,651	88.50%	June 30, 2043	19	$3,864	$6,400

Section 115 Stabilization Trust

During the development of the FY 2022-23 budget, the City Council initiated a bold plan to set-aside $4.0 million to establish an IRS Section 115 Plan (115 Plan) to fund the City's unfunded liability within the pension plans, as well as the other postemployment benefits (OPEB). On May 16, 2023, the City Council authorized the staff to establish the 115 Plans with Shuster Financial Group LLC.

The City currently oversees three 115 Plans.

- Pension Stabilization Section 115 Trust Plan for the City of Hesperia
- OPEB Stabilization Section 115 Trust Plan for the City of Hesperia
- Pension Stabilization Section 115 Trust Plan for the Hesperia Fire Protection District (HFPD)

With the FY 2023-24 Revised Budget, it is recommended to create a 115 Plan for pension stabilization for the Hesperia Water District. Initial funding of $750,000 was included in the FY 2023-24 Revised Budget for the Water Operating Fund. Further, the FY 2024-25 Budget includes $600,000 for the additional funding the 115 Plan for pension stabilization and $250,000 for the creation of the 115 Plan for OPEB.

The following details the activity:

1. Pension Stabilization Section 115 Trust Plan for the City of Hesperia - established with $3.4 million
   - Current Balance - $3,840,016 balance as of March 31, 2024
     - Rate of Return through March 31, 2024 – 11.36%
   - FY 2023-24 Revised Budget includes an additional payment of $400,000
2. OPEB Stabilization Section 115 Trust Plan for the City of Hesperia – established with $0.6 million
   - Current Balance - $667,918 balance as of March 31, 2024
     - Rate of Return through March 31, 2024 - 11.32%
   - FY 2023-24 Revised Budget includes an additional payment of $100,000
3. Pension Stabilization Section 115 Trust Plan for the HFPD – established with $1.2 million
   - Current Balance - $1,335,762 balance as of March 31, 2024
     - Rate of Return through March 31, 2024 - 11.31%

Demonstration of the Citywide Positions:

The following charts and graphs detail the City positions by looking at the data in different ways. First, there is the 10-year history by funding source, which gives a historical perspective to the City's positions. This is followed by the 2024-25 Budget Full-Time and Part-Time by department, which demonstrates the departmental makeup of City staffing. Next, there is information for the 2024-25 General Fund Staffing, which focuses solely on the positions within the General Fund. The following is a comprehensive listing of all full-time positions, as well as a listing for all part-time positions.

It should be noted that following charts show position of source of funding and not necessarily solely by the Department to which the position belongs.

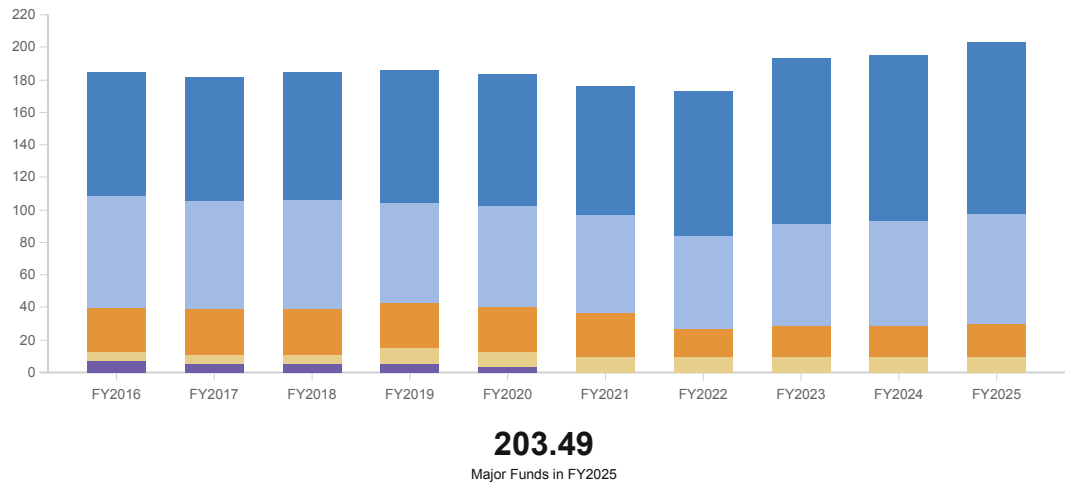
10-Year History of Full-Time and Part-Time Staff By Fund

Major Funds	FY2016	FY2017	FY2018	FY2019	FY2020
FTE					
Economic Development Funds	7	5	5	5	3
General Fund	76.22	76.91	79.37	81.42	81.4
Public Works Fund	27.6	28.79	28.79	28.56	27.94
Sewer District Fund	5.2	5.2	5.2	9.39	9.44
Water District Fund	68.58	65.84	66.3	61.21	61.88
FTE	**184.6**	**181.74**	**184.66**	**185.58**	**183.66**

Major Funds	FY2021	FY2022	FY2023	FY2024	FY2025
FTE					
Economic Development Funds	0.1	0.1	0.1	0.1	0.1
General Fund	79.1	89.11	101.22	102.6	106.035
Public Works Fund	27.02	16.72	18.57	18.52	20.079
Sewer District Fund	9.53	9.37	9.4	9.42	9.52
Water District Fund	60.15	57.6	63.56	64.56	67.756
FTE	**175.9**	**172.9**	**192.85**	**195.2**	**203.49**

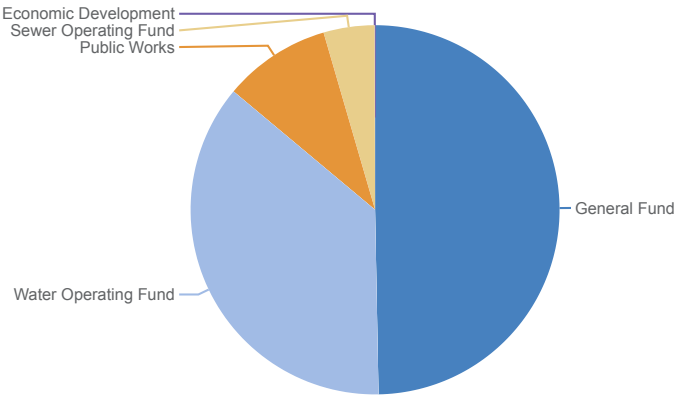
10-Year History of Full-Time and Part-Time Staff By Fund

Data Updated May 14, 2024, 7:13 PM



2024-25 Full-Time and Part-Time Staff By Fund

Data Updated May 14, 2024, 6:50 PM



100%

Fund from FY2025

Fiscal Year 2024-25 Online Budget Book

City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

www.cityofhesperia.us

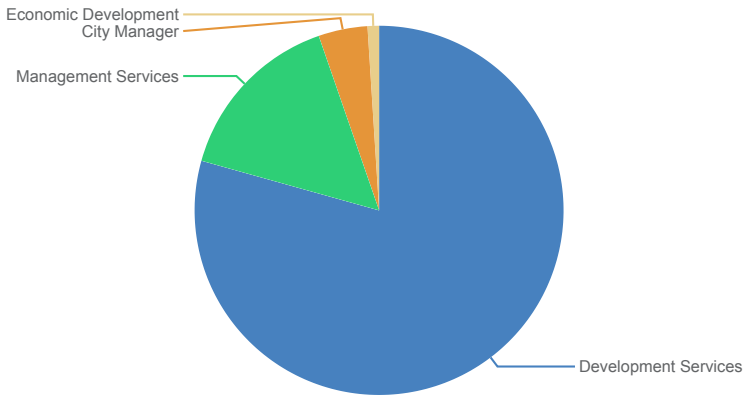
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CITY POSITION SUMMARIES (Continued)

2024-25 Budget Full-Time and Part-Time Staff By Department

Data Updated May 14, 2024, 7:18 PM

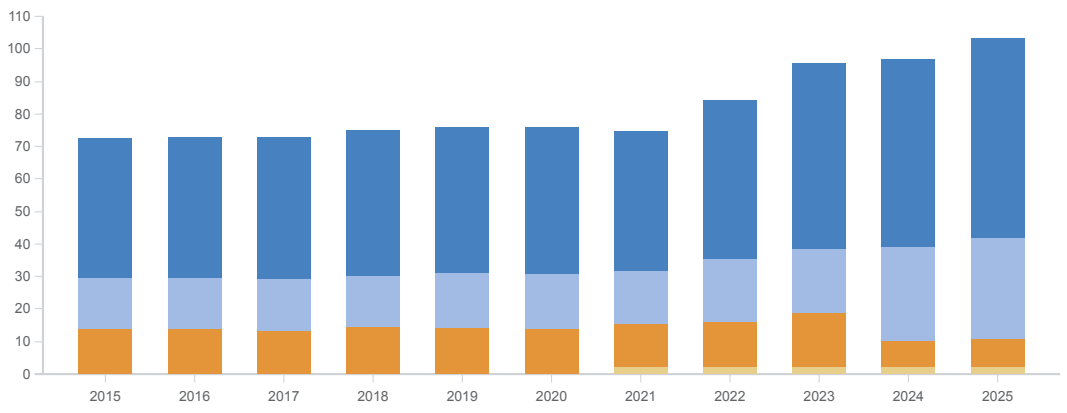


203.49
Department from FY2025

Department	FY2022	FY2023	FY2024	FY2025
FTE				
City Manager	15.48	17.52	8.97	8.75
Development Services	135.71	153.12	154.77	161.44
Economic Development	2	2	2	2.05
Management Services	19.71	20.21	29.46	31.25
FTE	**172.9**	**192.85**	**195.2**	**203.49**

2024-25 Budget General Fund Full-Time Positions

Data Updated May 10, 2024, 2:19 PM



103.25

Department in 2025

General Fund Full-Time Positions

Department	2016	2017	2018	2019	2020
FTE					
City Manager	13.6	13.25	14.25	14.05	13.8
Development Services	43.6	43.95	44.95	44.95	44.95
Economic Development	0	0	0	0	0
Management Services	15.8	15.8	15.8	16.9	16.9
FTE	**73**	**73**	**75**	**75.9**	**75.65**

Department	2021	2022	2023	2024	2025
FTE					
City Manager	13.5	14.1	16.6	8.05	8.75
Development Services	42.85	48.8	57.45	57.9	61.3
Economic Development	1.9	1.9	1.9	1.9	1.95
Management Services	16.25	19.25	19.75	29	31.25
FTE	**74.5**	**84.05**	**95.7**	**96.85**	**103.25**

Total Full-Time & Part-Time Listing Summary By Department

Department	FY2022	FY2023	FY2024	FY2025
FTE				
City Manager	15.48	17.52	8.97	8.75
Development Services	135.71	153.12	154.77	161.44
Economic Development	2	2	2	2.05
Management Services	19.71	20.21	29.46	31.25
FTE	**172.9**	**192.85**	**195.2**	**203.49**

Full-Time Position Listing by Department

City Manager Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Aide	1	1	1	1
Assistant City Clerk	1	1	1	1
Assistant City Manager	0.3	0.3	0	0
Assistant to the City Manager	0	0	0.75	0.75
City Manager	0.75	0.75	0.75	0.75
Community Relations Specialist	1.25	1.25	0	0
Deputy City Clerk	1	1	1	1
Deputy City Manager/City Clerk	0	0	0.8	0.5
Director of Government Services/City Clerk	0.8	0.8	0	0
Geographical Information Systems Manager	0	1	0	0
Geographical Information Systems Technician	0	1	0	0
Information Systems Manager	1	1	0	0
Information Systems Specialist	4	4	0	0
Information Systems Technician	1	1	0	0
Management Analyst	1	1	1	1
Office Assistant	0	0.5	0	0
Public Relations Analyst	0	0	0.75	0.75
Receptionist	0	0	0	1
Secretary to the City Manager and City Council	1	1	1	1
FTE	**14.1**	**16.6**	**8.05**	**8.75**

Management Services Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Accountant	3	4	5	5
Accounting Technician	5	5	6	6
Administrative Secretary	0	0	0	1
Assistant City Manager	0	0	0.75	0.75
Budget/Finance Specialist	1	1	1	1
Deputy Finance Director	0.75	0.75	0.75	0.75
Deputy Human Resources/Risk Management Director	1	1	1	1
Director of Administrative Services	0.75	0.75	0	0
Finance Manager	0	0	0.75	0
Financial Analyst	2	1	1	0
Geographical Information Systems Manager	0	0	1	1
Geographical Information Systems Technician	0	0	1	1
Human Resources Analyst	1	1	1	0
Human Resources Specialist	0	0	0	3
Human Resources Supervisor	0	0	0	1
Information Systems Manager	0	0	1	1
Information Systems Specialist	0	0	4	4
Information Systems Technician	0	0	1	1
Management Analyst	0.75	0	0	0
Office Assistant	0	0.5	0	0
Personnel Technician	2	2	2	1
Risk Manager	1	1	1	0
Senior Accountant	1	1.75	0.75	2.75
FTE	**19.25**	**19.75**	**29**	**31.25**

Economic Development Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Analyst	1	1	1	1
Director of Development Services	0	0	0	0.05
Economic Development Manager	1	1	1	1
FTE	**2**	**2**	**2**	**2.05**

Community Development Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Analyst	0.85	0	0	0
Administrative Secretary	0.2	0.2	0.2	0.2
Assistant Planner	0	1	1	1
Associate Planner	1	1	0	0
Building Inspector	3	3	3	4
Building Official	0	0	0	1
Community Development Coordinator	1	0	0	0
Community Development Supervisor	0	1	1	1
Community Development Technician	1.75	1.75	1.75	1.75
Deputy Community Development Director	1	1	1	0
Deputy Development Services Director	0	0.3	0.3	0
Director of Development Services	0	0	0.1	0.4
Office Assistant	1	0	0	0
Planning Specialist	0	0	0	1
Plans Examiner	2	3	3	3
Principal Planner	1	0	0	1
Senior Community Development Technician	1	1	1	1
Senior Office Specialist	0	1	1	0
Senior Planner	1	1	2	1
FTE	**14.8**	**15.25**	**15.35**	**16.35**

Code Compliance Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Analyst	0	1	1	1
Administrative Secretary	1.45	1.45	1.45	1.45
Animal Care Technician	4	6	6	6
Animal Control Officer	3	3	4	4
Animal Service Representative	0	0	0	2
Animal Services Assistant	0	0	0	1
Animal Services Supervisor	0	1	1	1
Code Compliance Manager	0	0	0	1
Code Enforcement Officer	7	9	9	7
Code Enforcement Supervisor	1	2	2	1
Community Development Technician	0.5	0.5	0.5	0.5
Deputy City Manager/City Clerk	0	0	0	0.3
Field Services Supervisor	0	1	1	1
Office Assistant	5	5	5	2
Registered Vet Tech	0	0	0	1
Senior Animal Care Technician	0	0	0	1
Senior Animal Control Officer	1	1	0	0
Senior Code Enforcement Officer	2	2	2	2
Senior Office Assistant	1	1	1	1
Sr. Animal Service Representative	0	0	0	1
Veterinarian	0	0	0	1
Volunteer/Outreach Coordinator	0	0	0	1
FTE	**25.95**	**33.95**	**33.95**	**37.25**

Public Works Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Analyst	0.5	0.9	0.9	0.5
Administrative Secretary	1.2	1.2	0.7	0.7
Assistant City Manager	0.35	0.35	0	0
Assistant Engineer	0.35	0.35	0.35	0.35
Assistant Project Manager	0	0	0.5	0.95
Associate Engineer	0	0	0	0.4
Community Development Technician	0.25	0.25	0.25	0.25
Construction Inspection Supervisor	0.35	0	0	0
Construction Inspector	1.15	1.15	0	0
Custodian	1	1	1	1
Deputy City Engineer	0	0	0	0.5
Deputy Development Services Director	0	0.15	0.15	0
Director of Development Services	0	0	0.2	0.3
Director of Public Works	0.35	0.35	0.35	0.35
Engineering Specialist	0	0	0.5	0.5
Environmental Compliance Inspector	0.4	0.4	0	0
Equipment Operator	2	2	2	2.15
Facilities Maintenance Specialist	0	0	0	1
Facilities Maintenance Technician	0	1	1	0
Facilities Supervisor	0.5	0.5	0.5	0.5
Fleet/Warehouse Supervisor	0.3	0.3	0.3	0.3
Geographical Information Systems Manager	0.3	0	0	0
Geographical Information Systems Technician	0.3	0	0	0
Maintenance Crew Supervisor	1.3	1.3	1.3	1.45
Maintenance Worker	5.4	6.4	6.4	6.7
Management Analyst	0.35	0.35	0.35	0
Office Assistant	0.5	0.5	0.5	0.5
Project Construction Manager	0.75	0.75	0	0
Project Manager	0	0	0.75	1.35
Public Works Inspection Supervisor	0	0	0.35	0
Public Works Inspector	0	0	1.55	1.55
Public Works Supervisor	0.35	0.35	0.35	0
Senior Custodian	0.5	0.5	0.5	0.5
Senior Engineering Technician	0.4	0	0	0
Senior Maintenance Worker	2.5	2.5	2.5	2.65
Senior Management Analyst	0.5	1.35	0	0
Senior Project Manager	0	0	0.5	0.5
Streets Operation Manager	0	0	0	0.15
Traffic Signal Technician	0	1	1	1
FTE	**21.85**	**24.9**	**24.75**	**26.1**

Water Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Accountant	0	0.84	0.84	0
Administrative Analyst	1.4	1.73	1.73	1.25
Administrative Secretary	0.93	0.93	0.53	0.53
Assistant City Manager	0.3	0.3	0.2	0.2
Assistant Engineer	0.52	0.52	0.52	0.52
Assistant Project Manager	0	0	0.5	1.05
Assistant to the City Manager	0	0	0.25	0.25
Associate Engineer	0	0	0	0.48
City Manager	0.2	0.2	0.2	0.2
Community Development Technician	2	2	2	2
Community Relations Specialist	0.75	0.75	0	0
Construction Inspection Supervisor	0.52	0	0	0
Construction Inspector	0.68	0.68	0	0
Custodian	2	2	2	2
Customer Service Assistant	0	0	0	1.68
Customer Service Representative	2.52	2.52	2.52	1.68
Customer Service Supervisor	0.84	0.84	0.84	0.84
Deputy City Engineer	0	0	0	0.45
Deputy City Manager/City Clerk	0	0	0.15	0.15
Deputy Development Services Director	0	0.5	0.5	0
Deputy Finance Director	0.2	0.2	0.2	0.2
Director of Administrative Services	0.2	0.2	0	0
Director of Development Services	0	0	0.2	0.2
Director of Government Services/City Clerk	0.15	0.15	0	0
Director of Public Works	0.55	0.55	0.55	0.55
Engineering Specialist	0	0	0.4	0.4
Environmental Compliance Inspector	0.35	0.35	0	0
Equipment Operator	2	2	2	2.85
Facilities Supervisor	0.5	0.5	0.5	0.5
Finance Manager	0	0	0.25	0
Fleet/Warehouse Supervisor	0.65	0.65	0.65	0.65
Geographical Information Systems Manager	0.56	0	0	0
Geographical Information Systems Technician	0.56	0	0	0
Maintenance Crew Supervisor	4	4	4	4.85
Maintenance Worker	13	14	14	15.7
Management Analyst	0.75	0.55	0.55	0
Meter Reader	3	3	3	3
Office Assistant	0.41	0.41	0.41	0.41
Project Construction Manager	0.2	0.2	0	0
Project Manager	0	0	0.2	0.5
Public Relations Analyst	0	0	0.25	0.25
Public Works Inspection Supervisor	0	0	0.52	0
Public Works Inspector	0	0	1.03	1.03
Public Works Supervisor	0.55	0.55	0.55	0
Pump Operator	1.95	1.95	1.95	1.95
Senior Account Clerk	1.68	1.68	1.68	1.68
Senior Accountant	0	0.2	0.2	0.2
Senior Custodian	0.5	0.5	0.5	0.5
Senior Customer Service Representative	0.84	0	0	0.84
Senior Engineering Technician	0.48	0	0	0
Senior Maintenance Worker	5.8	5.8	5.8	6.65
Senior Management Analyst	0.41	1.43	0	0
Senior Project Manager	0	0	0.41	0.41
Senior Pump Maintenance Worker	0.95	0.95	0.95	0.95
Senior Pump Operator	0.95	0.95	0.95	0.95
Senior Warehouse Technician	0.9	0.9	0.9	0.9
Streets Operation Manager	0	0	0	0.85

Position Name	FY2022	FY2023	FY2024	FY2025
Utility Line Locator	1	1	1	1
Water Operations Manager	0	0	0	0.83
Water Quality Specialist	1	1	1	1
Water Quality Technician	0	1	1	1
FTE	**56.75**	**58.48**	**58.38**	**64.08**

Sewer Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Accountant	0	0.16	0.16	0
Administrative Analyst	0.25	0.37	0.37	0.25
Administrative Secretary	0.22	0.22	0.12	0.12
Assistant City Manager	0.05	0.05	0.05	0.05
Assistant Engineer	0.13	0.13	0.13	0.13
Associate Engineer	0	0	0	0.12
City Manager	0.05	0.05	0.05	0.05
Community Development Technician	0.5	0.5	0.5	0.5
Construction Inspection Supervisor	0.13	0	0	0
Construction Inspector	0.17	0.17	0	0
Customer Service Assistant	0	0	0	0.32
Customer Service Representative	0.48	0.48	0.48	0.32
Customer Service Supervisor	0.16	0.16	0.16	0.16
Deputy City Engineer	0	0	0	0.05
Deputy City Manager/City Clerk	0	0	0.05	0.05
Deputy Development Services Director	0	0.05	0.05	0
Deputy Finance Director	0.05	0.05	0.05	0.05
Director of Administrative Services	0.05	0.05	0	0
Director of Development Services	0	0	0.05	0.05
Director of Government Services/City Clerk	0.05	0.05	0	0
Director of Public Works	0.1	0.1	0.1	0.1
Engineering Specialist	0	0	0.1	0.1
Environmental Compliance Inspector	0.25	0.25	0	0
Fleet/Warehouse Supervisor	0.05	0.05	0.05	0.05
Geographical Information Systems Manager	0.14	0	0	0
Geographical Information Systems Technician	0.14	0	0	0
Maintenance Crew Supervisor	0.7	0.7	0.7	0.7
Maintenance Worker	3.6	3.6	3.6	3.6
Management Analyst	0.15	0.1	0.1	0
Office Assistant	0.09	0.09	0.09	0.09
Project Construction Manager	0.05	0.05	0	0
Project Manager	0	0	0.05	0.15
Public Works Inspection Supervisor	0	0	0.13	0
Public Works Inspector	0	0	0.42	0.42
Public Works Supervisor	0.1	0.1	0.1	0
Pump Operator	0.05	0.05	0.05	0.05
Senior Account Clerk	0.32	0.32	0.32	0.32
Senior Accountant	0	0.05	0.05	0.05
Senior Customer Service Representative	0.16	0	0	0.16
Senior Engineering Technician	0.12	0	0	0
Senior Maintenance Worker	0.7	0.7	0.7	0.7
Senior Management Analyst	0.09	0.22	0	0
Senior Project Manager	0	0	0.09	0.09
Senior Pump Maintenance Worker	0.05	0.05	0.05	0.05
Senior Pump Operator	0.05	0.05	0.05	0.05
Senior Warehouse Technician	0.1	0.1	0.1	0.1
Water Operations Manager	0	0	0	0.17
FTE	**9.3**	**9.07**	**9.07**	**9.17**

Part-Time Position Listing by Department

City Manager Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Office Assistant (Part-Time)	0.46	0	0	0
Receptionist (Part-Time)	0.92	0.92	0.92	0
FTE	**1.38**	**0.92**	**0.92**	**0**

Management Services Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Information Systems Technician (Part-Time)	0	0	0.46	0
Office Assistant (Part-Time)	0.46	0.46	0	0
FTE	**0.46**	**0.46**	**0.46**	**0**

Community Development Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Analyst (Part-Time)	0.46	0	0	0
Plans Examiner (Part-Time)	0.46	0	0	0
Principal Planner - Part-Time Retired Annuitant	0	0	0.46	0
FTE	**0.92**	**0**	**0.46**	**0**



CITY POSITION SUMMARIES (Continued)

Part-Time Position Listing by Department (Continued)

Code Compliance Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Animal Care Technician (Part-Time)	0.92	1.38	1.38	1.46
Animal Service Representative (Part-Time)	0	0	0	0.73
Office Assistant (Part-Time)	0.92	0.92	0.92	0
Receptionist (Part-Time)	0	0.92	0.92	0
FTE	**1.84**	**3.22**	**3.22**	**2.19**

Public Works Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Intern (Part-Time)	0.23	0.23	0.23	0.23
Custodian (Part-Time)	0	0	0.23	0.365
Director of Public Works - Part-Time Retired Annuitant	0	0	0	0
Facilities Electrician (Part-Time)	0.23	0.23	0	0
Maintenance Worker (Part-Time)	0.92	0.92	0.92	1.679
Office Assistant (Part-Time)	0	0.46	0.23	0
FTE	**1.38**	**1.84**	**1.61**	**2.274**

Water Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Administrative Intern (Part-Time)	0.23	0.23	0.23	0.23
Custodian (Part-Time)	0	0	0.23	0.365
Customer Service Assistant (Part-Time)	0	0	0	1.226
Customer Service Representative (Part-Time)	0.39	1.86	1.84	0.613
Facilities Electrician (Part-Time)	0.23	0.23	0	0
Maintenance Worker (Part-Time)	0	0	0	1.241
Office Assistant (Part-Time)	0	2.76	3.88	0
FTE	**0.85**	**5.08**	**6.18**	**3.676**

Sewer Department

Position Name	FY2022	FY2023	FY2024	FY2025
FTE				
Customer Service Assistant (Part-Time)	0	0	0	0.234
Customer Service Representative (Part-Time)	0.07	0.33	0.35	0.117
FTE	**0.07**	**0.33**	**0.35**	**0.35**

Total Part-Time City Staff

Status	FY2022	FY2023	FY2024	FY2025
FTE				
Part-Time	6.9	11.85	12.74	8.49
FTE	**6.9**	**11.85**	**12.74**	**8.49**



City Council

City Council and City Attorney

Department Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$42,684	$46,638	$53,280	$53,280	$53,280
Benefits	$84,027	$101,500	$93,043	$105,679	$104,299
Materials & Operations	$3,448	$5,502	$5,130	$5,300	$5,575
Contractual Services	$873,382	$720,908	$516,000	$905,015	$734,000
Other Operating	$98,618	$115,622	$151,750	$156,750	$159,600
TOTAL	**$1,102,159**	**$990,170**	**$819,203**	**$1,226,024**	**$1,056,754**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
City Council	$285,777	$326,262	$369,203	$421,909	$406,754
City Attorney	$816,382	$663,908	$450,000	$804,115	$650,000
TOTAL	**$1,102,159**	**$990,170**	**$819,203**	**$1,226,024**	**$1,056,754**

DEPARTMENT GOALS FOR 2024-25

- Continue to provide policy direction on City Council priorities, which include:
  - Public Safety – Ensure public safety resources adequately protect our community.
  - Future Development – Facilitate balanced growth to ensure cohesive community development and pursue economic development.
  - Organizational Health – Foster a high performing organization that provides opportunities for professional growth.
  - Financial Health – Maintain a balanced budget and adequate reserves.
  - Capital Improvement – Continually evaluate capital improvement priorities.
- Increase City-Community engagement to build trust and grow partnerships.
- Continue to monitor legislation and available grants at the County, State, and Federal levels of government.
- Continue to support conservative spending policies, responsible budgeting practices, and true fiscal stewardship of the citizen's monies.

CITY COUNCIL DIVISION



Division Expenditure Summary (100-01-100)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$42,684	$46,638	$53,280	$53,280	$53,280
Benefits	$84,027	$101,500	$93,043	$105,679	$104,299
Materials & Operations	$3,448	$5,502	$5,130	$5,300	$5,575
Contractual Services	$57,000	$57,000	$66,000	$100,900	$84,000
Other Operating	$98,618	$115,622	$151,750	$156,750	$159,600
TOTAL	**$285,777**	**$326,262**	**$369,203**	**$421,909**	**$406,754**

DIVISION DESCRIPTION

The City Council is the legislative body of the organization and is comprised of five members elected by district to four-year overlapping terms of office. The City Council also sits as the Board of Directors of the Hesperia Water District, Hesperia Housing Authority, Successor Agency for the former Hesperia Redevelopment Agency, Hesperia Community Development Commission, and is responsible for the development and adoption of all City policy. The City Council appoints a City Manager charged with the implementation of adopted policy, as well as a City Attorney that reviews Council actions and policy for legal considerations. The City Council also appoints members of the public to serve on the Planning Commission and City Council Advisory Committee.

2023-24 DIVISION ACCOMPLISHMENTS

- Welcomed a new City Manager.
- Provided leadership and policy direction on issues and projects important to the citizens of the City of Hesperia.
- Commissioned an independent consultant to audit/evaluate the City's Animal Shelter.
- Participated in a Goal Setting Workshop to update the City's mission statement, values and goals.
- Adopted 2024 Legislative Platform and Funding Priorities.
- Adopted the formation of Community Facilities District (CFD) No. 2023-1.

2024-25 DIVISION GOALS AND OBJECTIVES

- Ensure a fiscally and organizationally sustainable City that is innovative and efficient; engages the community, and proactively funds, designs, installs and maintains City infrastructure that is safe, functional, and sustainable and serves the needs of our residents.
- Encourage a thriving business environment that results in a strong, diverse, resilient economy and supports community prosperity.
- Promote a local government and City organization that is committed to transparency and fiscal responsibility while meeting the needs of the community and effectively delivering services and information.
- Maintain the highest level of public safety services possible within existing funding constraints.

CITY ATTORNEY DIVISION



Division Expenditure Summary (100-01-102)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Contractual Services	$816,382	$663,908	$450,000	$804,115	$650,000
TOTAL	**$816,382**	**$663,908**	**$450,000**	**$804,115**	**$650,000**

DIVISION DESCRIPTION

The City Attorney is appointed by the City Council and serves as legal counsel to the City, the Water District, the Hesperia Housing Authority, the Successor Agency for the former Hesperia Redevelopment Agency, and the Hesperia Community Development Commission, as well as various commissions and committees. The City Attorney advises elected and appointed officials and staff on legal issues affecting the City, represents the City in litigation and administrative matters, and provides necessary legal review, drafting and negotiation of ordinances, resolutions, agreements, and other documents.

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- An increase in expenditures is anticipated due to unanticipated legal review of various agreements and documents related to Silverwood master-planned community and land use litigation.

2023-24 DIVISION ACCOMPLISHMENTS

- Provided timely and appropriate legal advice on a variety of issues, including new land use, zoning, and housing laws.
- Continued to minimize litigation and exposure to litigation where possible; aggressively represented and defended the City in litigation.
- Successfully negotiated and implemented development agreements and purchase and sales agreements to increase economic development, capital improvement, and housing projects within the City.
- Provided legal advice and assisted in property acquisitions for Ranchero Road widening, other right-of-ways, golf course and trails, and other capital improvement facilities; and completed easement acquisition from Southern California Edison without requiring complicated California Public Utilities Commission (CPUC) approvals.
- Prosecuted numerous code violations and resolved cannabis dispensary cases and appeals.

2024-25 DIVISION GOALS AND OBJECTIVES

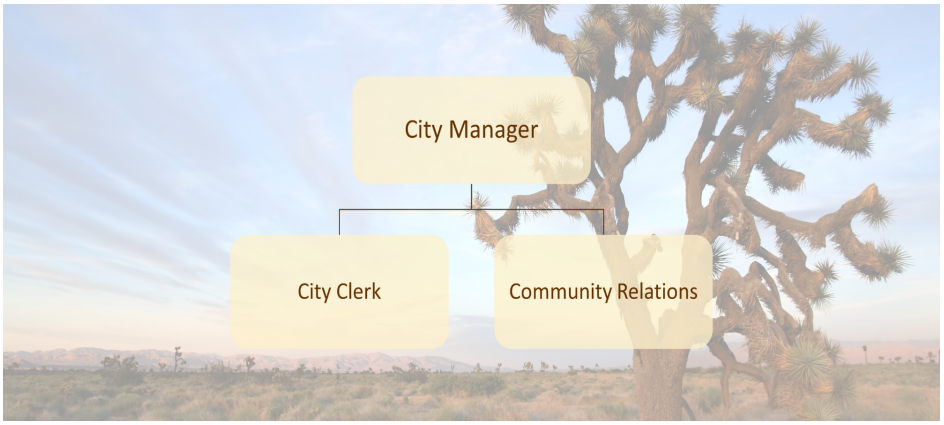
- Continue to provide legal services and advice that will limit the City's exposure to claims for damages and aggressively represent the City when engaged in litigation and mediation.
- Facilitate planning and land use projects and environmental review.
- Provide prompt drafting and review of agreements, ordinances, resolutions, and memoranda in support to the City Council, City Manager, Planning Commission, and City departments.
- Keep the City Council and City Manager informed on new legal developments affecting the City.
- Continue to control costs for legal services where possible.



City Manager

City Clerk and Community Relations

ORGANIZATIONAL CHART



Department Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,388,892	$1,796,153	$930,634	$944,230	$909,829
Benefits	$629,627	$850,127	$598,932	$596,672	$607,865
Materials & Operations	$258,979	$228,225	$65,332	$73,746	$71,795
Contractual Services	$672,162	$641,731	$20,150	$27,150	$130,225
Other Operating	$104,287	$52,422	$65,721	$65,721	$77,233
Capital Outlay	$120,742	$218,244	$0	$0	$0
Debt Service	$0	$133,954	$0	$0	$0
TOTAL	**$3,174,689**	**$3,920,856**	**$1,680,770**	**$1,707,519**	**$1,796,947**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
City Manager	$1,489,815	$1,632,067	$1,680,770	$1,707,519	$1,796,947
Information Technology	$1,684,874	$2,288,789	$0	$0	$0
TOTAL	**$3,174,689**	**$3,920,856**	**$1,680,770**	**$1,707,519**	**$1,796,947**

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	14.1	16.6	8.05	8.75
Part-Time	1.38	0.92	0.92	0
FTE	**15.48**	**17.52**	**8.97**	**8.75**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- Funding in the amount of $57,000 has been included to update the City's Strategic Plan. The Strategic Plan serves to articulate the City Council's goals by prioritizing key objectives and crafting a comprehensive, long-term vision for the future of the City.
- $50,000 has been included for the 2024 Election costs.

CITY MANAGER DIVISION



Division Expenditure Summary (100-07-200)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$886,170	$1,051,064	$930,634	$944,230	$909,829
Benefits	$403,255	$471,338	$598,932	$596,672	$607,865
Materials & Operations	$52,422	$43,954	$65,332	$73,746	$71,795
Contractual Services	$98,529	$22,250	$20,150	$27,150	$130,225
Other Operating	$49,439	$43,461	$65,721	$65,721	$77,233
TOTAL	**$1,489,815**	**$1,632,067**	**$1,680,770**	**$1,707,519**	**$1,796,947**

DIVISION DESCRIPTION

The City Manager serves as the Chief Executive Officer of the City and the Water District, as well as Executive Director of the Hesperia Housing Authority, Successor Agency for the former Hesperia Redevelopment Agency, and Hesperia Community Development Commission. The City Manager ensures that City Council policies and directions are implemented, and provides executive level staff support to the City Council and staff through a variety of functions (Organization Health - Foster a high performing organization that provides opportunities for professional growth), including public administration, intergovernmental relations, financial oversight of all City funds (Financial Health - Maintain a balanced budget and adequate reserves), addressing unique challenges/special projects, policy analysis, and other items that are necessary to improve the functions of government. The City Manager is responsible for the efficient and effective operation of all City/District/Agency departments, programs and services including oversight of the City Clerk and Community Relations Divisions.

City Clerk – The City Clerk's Office is responsible for supporting and assisting the public, City departments, and the City Council by facilitating the compliance of a variety of legal requirements related to transparency in government processes and proceedings.

Elections and Political Reform Act Compliance: Administers municipal elections and related matters, mail ballot collection, preparation of election handbook, provides guidance to candidates in meeting election-related legal responsibilities; serves as compliance officer for committee campaign filings, lobbyist filings, Conflict of Interest filings, and other Fair Political filings; coordination of AB 1234 ethics training.

City Council Agenda, Meetings, and Committees: Ensures Brown Act compliance in City Council meeting proceedings; coordinates the preparation and distribution of City Council agendas; prepare and publish public legal notices; web stream and archival of City Council Meetings; coordinate ceremonial presentations and proclamations; prepare and archive Council action including meeting minutes, resolutions, ordinances, contracts, and agreements; coordinate outside agency appointments; and oversee the City Council's Commissions and Advisory Committees.

Records Management and Public Records: Oversee and manage the city-wide Records Management program and City's record storage facility vendor; administers the City's electronic record imaging program; facilitates transparent and open access to public records, while ensuring compliance with the California Public Records Act; maintains the City's Municipal Code.

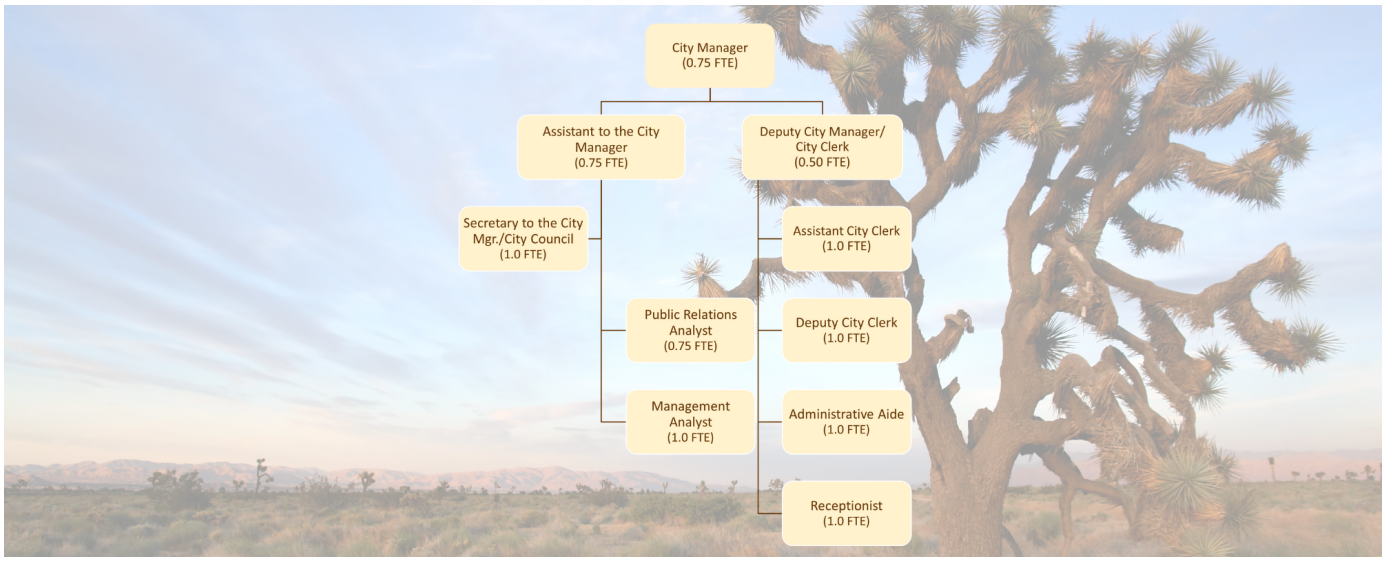
Other Responsibilities: Administers oaths of office and attests and seals official documents; process recorded documents; receives and files petitions, appeals, claims, and lawsuits against the City; process applications for meetings/events in the Library Community Room; oversee the City Hall reception desk; coordinate the bi-annual community shred event; and coordinates the City's Annual Youth in Government Day program.

Community Relations – The Community Relations function of the City Manager's Office is responsible for a variety of programs that support the City's goals of increasing public participation and awareness of City government and its programs and services. The Community Relations functions are comprised of four concentrations:

1. Public Information: Distributes information to the public through Media relations, to include serving as Webmaster, publishing the Horizon Newsletter, and managing City social media accounts; oversight of the City's mobile application; coordination of Citizen's Academy and Take Our Daughters & Sons to Work Day; oversees the annual State of the City address; authors speeches, talking points, presentations, and advertising on behalf of the City. The Public Information Office serves as community liaison to coordinate the City's participation in events, including Hesperia Days, and National Night Out.
2. Legislative Advocacy: Administers grant applications; Coordinates legislative outreach at the Federal and State level; Monitors and advocates for annual legislative priorities.
3. Environmental Programs: Ensures that the City is in compliance with Federal and State requirements related to solid waste; support student programs, and manage outreach for litter abatement, graffiti prevention, water conservation, storm-water protection, and illegal dumping; oversees Hesperia Environmental Assistance Response Team (HEART), an illegal dumping mitigation program; Pride Enhancement Program and Neighborhood Beautification Day.
4. Emergency Management: Manage the City's Emergency Operation Center during an emergency; coordination of the City's Emergency Operation Plan, and training of staff. Other Community Relations responsibilities include response to citizen concerns, and special events and projects.

DIVISION STAFFING

Return to TOC



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	8.1	8.1	8.05	8.75
Part-Time	0.92	0.92	0.92	0
FTE	**9.02**	**9.02**	**8.97**	**8.75**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- Funding in the amount of $57,000 has been included to update the City's Strategic Plan. The Strategic Plan serves to articulate the City Council's goals by prioritizing key objectives and crafting a comprehensive, long-term vision for the future of the City.
- $50,000 has been included for the 2024 Election costs.

2023-24 DIVISION ACCOMPLISHMENTS

- Coordinated the 2024 City Council Goal Setting Workshop.
- Staff attended Shelter Fundamentals Training to gain procedural knowledge of opening and closing a shelter during a disaster.
- Implemented the Civic Ready Emergency and Mass Notification System.
- Activated the Emergency Operations Center in response to Tropical Storm Hilary and the 2024 Severe Weather event.
- Continued to draft the City's Hazard Mitigation Plan.
- Accompanied CalOES and FEMA on Preliminary Damage Assessment tours to explain storm damage caused by Tropical Storm Hilary and the 2024 Severe Weather event.
- Continued to increase transparency with residents and community member engagement through the City's website, social media platforms, the City app (mobile application), and other digital/print items.
- Produced the annual State of the City Address.
- Resumed the following department programs - Youth in Government Day, Take Our Daughters and Son's to Work Day, and New Staff Academy.
- Continued legislative advocacy efforts to monitor and review Federal and State legislation, wrote letters, and contacted legislators to protect and advance the City’s interests.

2024-25 DIVISION GOALS AND OBJECTIVES

- Complete the City’s Hazard Mitigation Plan update.
- Coordinate Emergency Operations Plan sectional training to staff identified in responding to an Emergency Operations Center (EOC) activiation.

- Complete a redesign of the City's website.
- Continue to implement new and significant organic waste management regulations adopted by the State under SB 1383.
- Develop and maintain a strong partnership between City Government and the Community.
- Plan and coordinate with the County of San Bernardino Registrar of Voters Office for the November 2024 municipal election for two (2) City Council seats in Districts 1 and 5.
- Continue to build relationships with our neighboring cities, as well as our State and Federal representatives by attending meetings and advocacy trips.
- Further continue to pursue all sources of County, Federal and State funding.

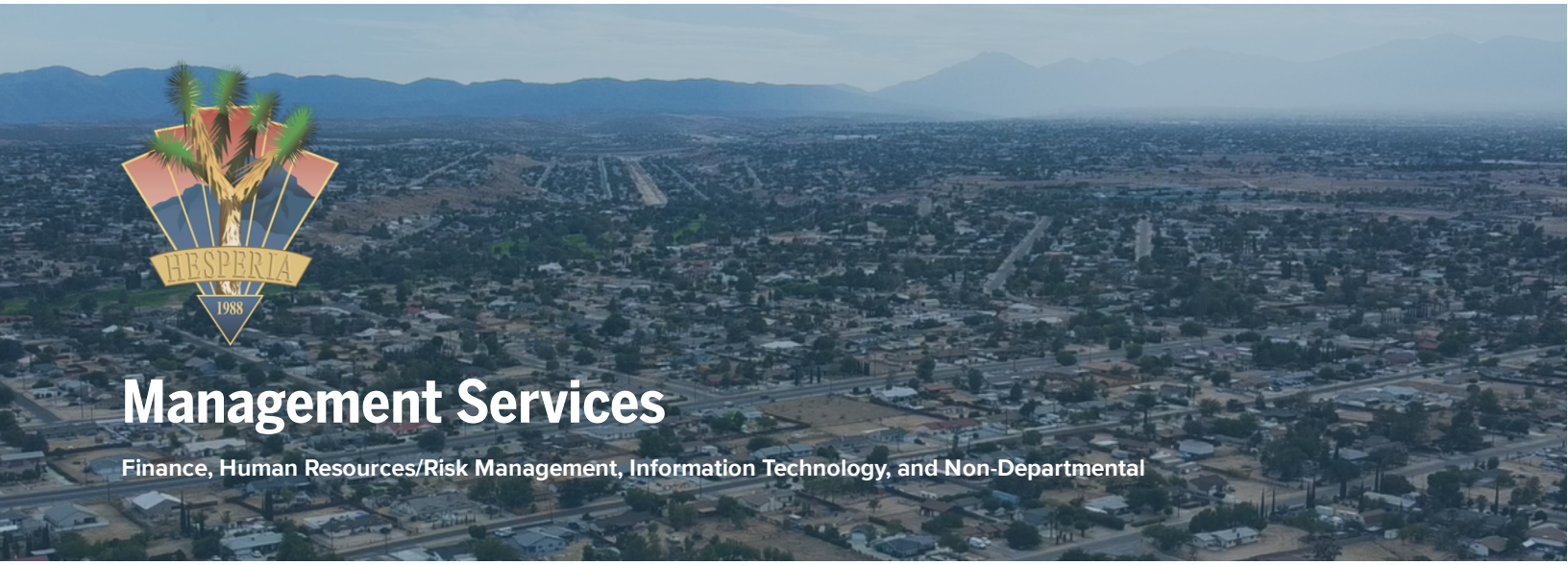
PERFORMANCE AND WORKLOAD INDICATORS

City Manager

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Number of Military Banners installed	9	15	6	6
Number of community events	4	4	4	3
Number of grants/awards applications submitted	13	7	8	8
Number of recycling/clean-up events held	18	17	14	13
Number of legislative letters	21	15	12	15
Number of streets adopted	56	60	62	68
Number of Department events	0	0	7	7
Number of Twitter followers	4,988	5,176	5,430	5,750
Number of valid website hits	603,652	909,879	1,200,000	1,320,000
QUANTITY	**608,761**	**915,173**	**1,205,543**	**1,325,870**

City Clerk *Due to the COVID-19 pandemic restriction

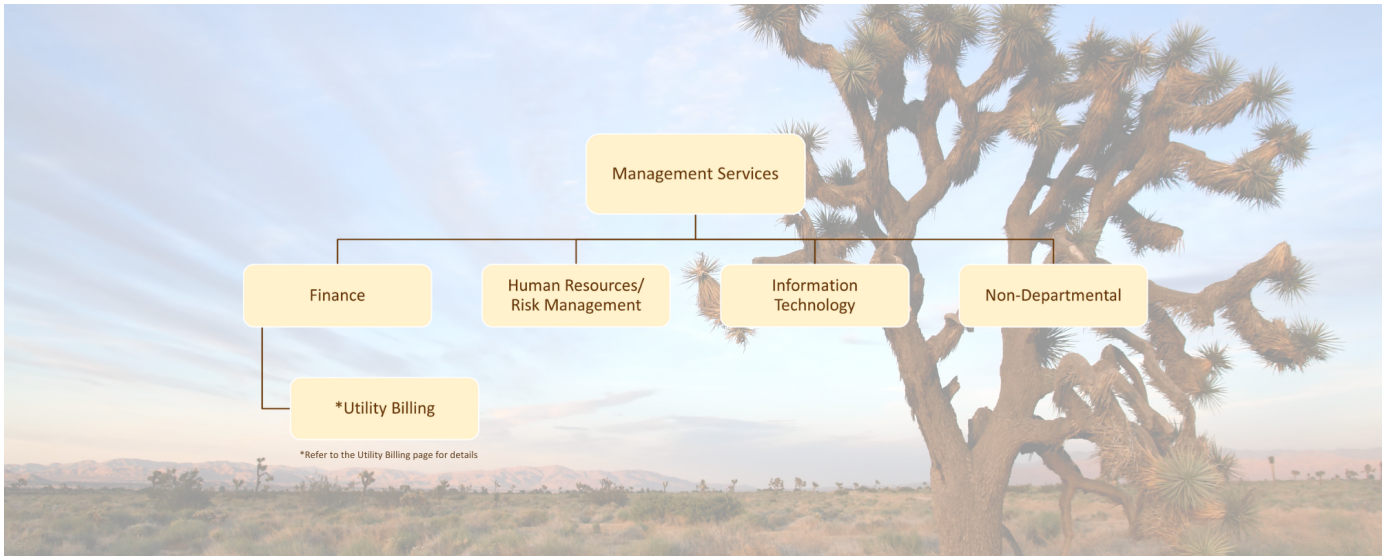
Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Annual Number of Resolutions Processed	82	80	85	85
Library Community Room Bookings	357	340	350	350
Conflict of Interest Form 700 Processed	83	83	89	90
Maps processed	11	9	8	12
Mayoral Proclamations/Certificates Processed	119	142	100	95
Archived Boxes in Records Storage	2,250	1,986	2,000	2,000
Public Hearing Notices/Postings	39	40	40	40
Annual Claims/Lawsuits Processed	107	136	140	140
Records Requests-Pages Provided	3,592	3,800	4,000	4,000
City Council Meetings Held/Agendas Published	23	24	28	22
Records Requested from Storage	25	35	40	40
Recorded Documents Processed	69	80	80	80
Campaign/Committee Filings	40	40	40	40
City Council Items Processed	225	180	195	200
Records Retention Boxes Destroyed-Pounds of paper recycled*	1,675	6,600	6,250	6,500
Annual Contracts Approved and Processed	99	85	95	95
Annual Number of Ordinances Processed	15	8	8	10
QUANTITY	**8,811**	**13,668**	**13,548**	**13,799**



Management Services

Finance, Human Resources/Risk Management, Information Technology, and Non-Departmental

ORGANIZATIONAL CHART



Department Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,584,134	$1,808,190	$2,715,779	$2,852,052	$2,943,683
Benefits	$860,769	$998,323	$1,671,608	$1,690,443	$1,715,025
Materials & Operations	$303,401	$1,156,806	$853,099	$814,335	$780,674
Contractual Services	$2,793,471	$2,109,822	$4,117,202	$3,797,386	$4,913,646
Other Operating	$304,139	$383,155	$547,799	$379,431	$563,820
Capital Outlay	$178,768	$335,594	$24,000	$814,604	$0
Debt Service	$0	$30,069	$0	$0	$0
TOTAL	**$6,024,682**	**$6,821,959**	**$9,929,487**	**$10,348,251**	**$10,916,848**

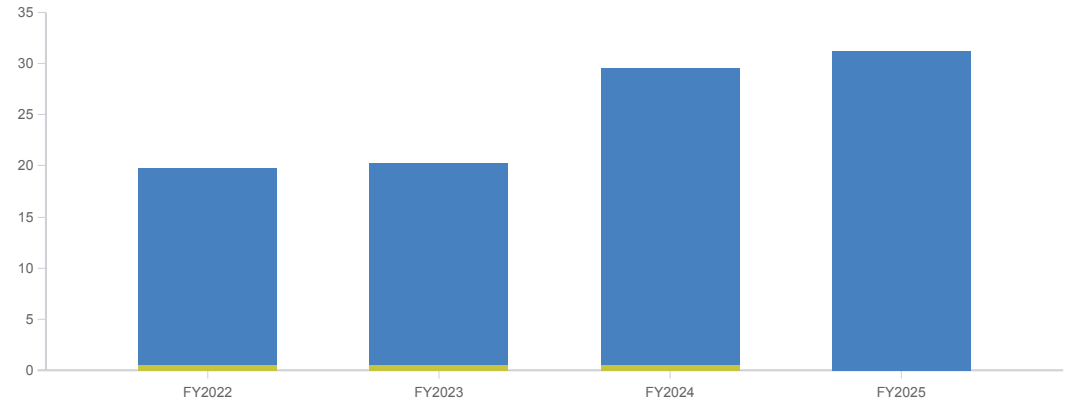
Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Finance	$1,934,761	$2,272,171	$2,633,470	$2,641,592	$2,736,923
Human Resources	$3,192,213	$2,569,433	$3,509,226	$3,639,413	$4,589,339
Information Technology	$0	$0	$2,246,151	$2,291,331	$2,301,545
General Overhead	$897,708	$1,980,355	$1,540,640	$1,775,915	$1,289,041
TOTAL	**$6,024,682**	**$6,821,959**	**$9,929,487**	**$10,348,251**	**$10,916,848**

SIGNIFICANT DEPARTMENT EXPENDITURE CHANGES

- Beginning in Fiscal Year (FY) 2023-24, Information Technology (IT 100-215) was transferred to the Management Services Department (IT 100-228).

Data Updated May 14, 2024, 3:24 PM



31.25

DEPARTMENT STAFFING in FY2025

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	19.25	19.75	29	31.25
Part-Time	0.46	0.46	0.46	0
FTE	**19.71**	**20.21**	**29.46**	**31.25**

FINANCE DIVISION



Division Expenditure Summary (100-19-220)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,125,093	$1,339,998	$1,345,636	$1,431,131	$1,482,296
Benefits	$559,363	$646,172	$917,215	$930,102	$948,957
Materials & Operations	$17,870	$17,191	$20,366	$20,947	$21,107
Contractual Services	$220,282	$220,565	$333,109	$239,991	$250,537
Other Operating	$12,153	$13,088	$17,145	$19,421	$34,026
Capital Outlay	$0	$5,088	$0	$0	$0
Debt Service	$0	$30,069	$0	$0	$0
TOTAL	**$1,934,761**	**$2,272,171**	**$2,633,470**	**$2,641,592**	**$2,736,923**

Expenditures-Finance Division

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,125,093	$1,339,998	$1,345,636	$1,431,131	$1,482,296
Benefits	$559,363	$646,172	$917,215	$930,102	$948,957
Materials & Operations	$17,870	$17,191	$20,366	$20,947	$21,107
Contractual Services	$220,282	$220,565	$333,109	$239,991	$250,537
Other Operating	$12,153	$13,088	$17,145	$19,421	$34,026
Capital Outlay	$0	$5,088	$0	$0	$0
Debt Service	$0	$30,069	$0	$0	$0
TOTAL	**$1,934,761**	**$2,272,171**	**$2,633,470**	**$2,641,592**	**$2,736,923**

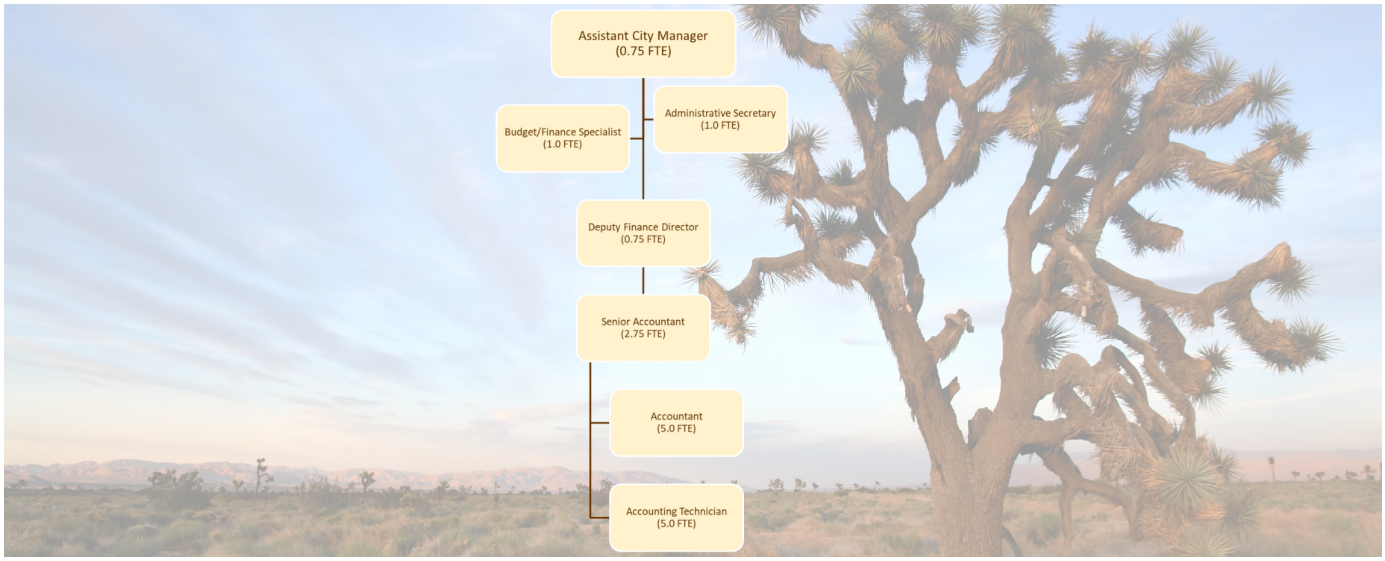
DIVISION DESCRIPTION

Financial Management and Analysis – Adhering to the City Council goal of Financial Health (Maintain a balanced budget and adequate reserves), the Finance Division develops the City's financial management policies and plans and coordinates the preparation of the Annual Budget and Capital Improvement Program; monitors City revenue and expenditures with periodic reporting to the City Council; performs City debt management functions; provides financial and program analysis for various Citywide projects and initiatives, as well as employee negotiations.

Revenue Management – Performs the City's treasury management functions to include preparing the City's investment policy and managing City investments in accordance with the policy, and maintains a comprehensive revenue management information system.

Accounting Services – Develops and maintains accounting policies and operates the City's automated financial management and record keeping system, which consists of the general ledger, accounts payable, accounts receivable, payroll, and provides monthly reports; prepares the Annual Comprehensive Financial Report (ACFR) for review by the City's auditors, and prepares various reports for the State and Federal government; maintains the City's fixed assets inventory system, and provides other support service functions.

Purchasing System – Performs the City's central purchasing functions and administers the process.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	14.25	14.75	15	16.25
FTE	**14.25**	**14.75**	**15**	**16.25**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- None.

2023-24 DIVISION ACCOMPLISHMENTS

- Completed the City's Annual Comprehensive Financial Report for Fiscal Year (FY) 2022-23. The City received notification from the Governmental Finance Officers' Association (GFOA) that the FY 2021-22 Annual Comprehensive Financial Report earned the award for Excellence in Financial Reporting. This is the twenty-first consecutive year that the City has earned this recognition.
- Coordinated the FY 2024-25 Budget process and received notification from the Governmental Finance Officers' Association (GFOA) that the FY 2023-24 Budget document earned the Distinguished Budget Presentation Award. This is the eleventh time that the City has earned this recognition; the first was for the FY 2004-05 Budget document.
- Updated the City and Subsidiary District's Statement of Investment Policy for FY 2023-24, and provided monthly Treasurer's Reports documenting the City's cash and investment position.
- Conducted the FY 2023-24 First Quarter, Mid-Year, and Fourth Quarter Budget Reviews.
- Continued administration of the Successor Agency to the former Redevelopment Agency (in conjunction with the Economic Development Department), including administration of debt obligations, preparation of the Recognized Obligation Payment Schedules, and responding to inquiries by the State and the County of San Bernardino.
- Provided Budget-to-Actual and outstanding invoice reports to departments to assist them in the management of their sections.
- Submitted State Controller's Reports for the City, Fire, Water, Hesperia Public Financing Authority, and Hesperia Joint Public Financing Authority, as well as the City's Street Report and the State Compensation Report.
- Prepared annual continuing disclosures and reserve requirement compliance calculations for City and subsidiary district/agency debt issues, as required by the respective bond indentures.
- Prepared and submitted quarterly Department of Housing and Urban Development (HUD) Federal Cash Report.
- Continued to manage the City's resources in a fiscally prudent manner.
- Provided City management and the City Council with financial analytical support on various projects.
- Worked with the City Manager's Office on completing the formation of a Community Facilities Districts for the Silverwood/Tapestry Project.
- Recommended the establishment and funding of two Section 115 plans to the Water District Board of Directors in an effort to help address the Water District's unfunded pension and Other Post Employment Benefit (OPEB) liabilities.
- Implemented Governmental Accounting Standards Board (GASB) Statement 96 – Subscription-Based Information Technology Arrangements (SBITA), which became effective for financial statements prepared for the fiscal year ending 6/30/23.
- Retired the 2013 Lease Revenue Bonds (Refinancing of the 2005 Civic Plaza Financing). These bonds were refinanced into 2023 Refunding Lease Revenue Bonds, utilizing savings achieved through the municipal bond market.
- Completed a City-wide User Fee Study, with the assistance of all departments.
- Completed the work required from the City (in conjunction with the City Manager's Office and Engineering) on the second Statewide Community Infrastructure Program (SCIP) bond related to the Silverwood/Tapestry development project.

2024-25 DIVISION GOALS AND OBJECTIVES

- Complete the Annual Comprehensive Financial Report for FY 2023-24 and submit to the Governmental Finance Officers' Association (GFOA) for evaluation and award consideration.
- Coordinate the FY 2025-26 Budget Process and submit the FY 2024-25 Budget to the Governmental Finance Officers' Association (GFOA) for evaluation and award consideration.
- Review and update the Statement of Investment Policy for the City and subsidiary districts and provide monthly Treasurer's Reports documenting the City's cash and investment position.
- Develop and present the FY 2024-25 First Quarter, Mid-Year, and Fourth Quarter Budget Reviews for the City Council's consideration.
- Provide City departments with monthly financial reports in a timely manner.
- Prepare annual continuing disclosures and reserve requirement compliance calculations for City and subsidiary district/agency debt issues, as required by the respective bond indentures.

- Submit State Controller's Reports for the City, Fire, Water, Hesperia Public Financing Authority, and Hesperia Joint Public Financing Authority, as well as the City's Street Report and State Compensation Report.
- Review the City's current Purchasing policy and procedures to propose efficiency changes.
- Host a "How to Conduct Business with Hesperia" seminar, and distribute the corresponding guidebook to aid local businesses in their efforts to respond to City bids.
- Continue the administration of the Successor Agency to the former Redevelopment Agency (in conjunction with the Economic Development Department), including administration of debt obligations, preparation of the Recognized Obligation Payment Schedules, and responding to inquiries by the State and the County of San Bernardino.
- Actively monitor changes in economic conditions, and provide timely reporting to management and the City Council.
- Continue the work required of the City (in conjunction with the City Manager's Office and Engineering) on the Bond Opportunities for Land Development (BOLD) Program related to the Silverwood development project.
- Implement "smart safes" as part of the armored car transportation services agreement, which will utilize enhancements in technology to streamline the cash management process by improving the timing and reporting of cash deposits.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Accounts Payable Checks/ACH's Processed	6,268	5,032	4,498	4,765
Average Annual Yield %	0.37	2.17	3.94	4.05
Invoices Processed	9,076	7,718	7,836	7,777
Number of Amendments to Contracts	92	114	115	115
Number of Budget Transfers Processed	157	249	200	200
Number of Change Purchase Orders Processed	235	280	280	280
Number of Contracts Administered	207	199	210	210
Number of Contracts Issued	77	94	95	95
Number of Informal Bids Produced	78	109	110	110
Number of Monthly Reports Issued	136	136	136	136
Number of Payroll Checks/Direct Deposits Processed	5,760	6,286	6,222	6,242
Number of Purchase Orders Issued	506	532	570	570
Number of Requests for Proposal/Qualification	28	13	20	20
QUANTITY	**22,620.37**	**20,764.17**	**20,295.94**	**20,524.05**

HUMAN RESOURCES/RISK MANAGEMENT DIVISION



Division Expenditure Summary (100-19-225)

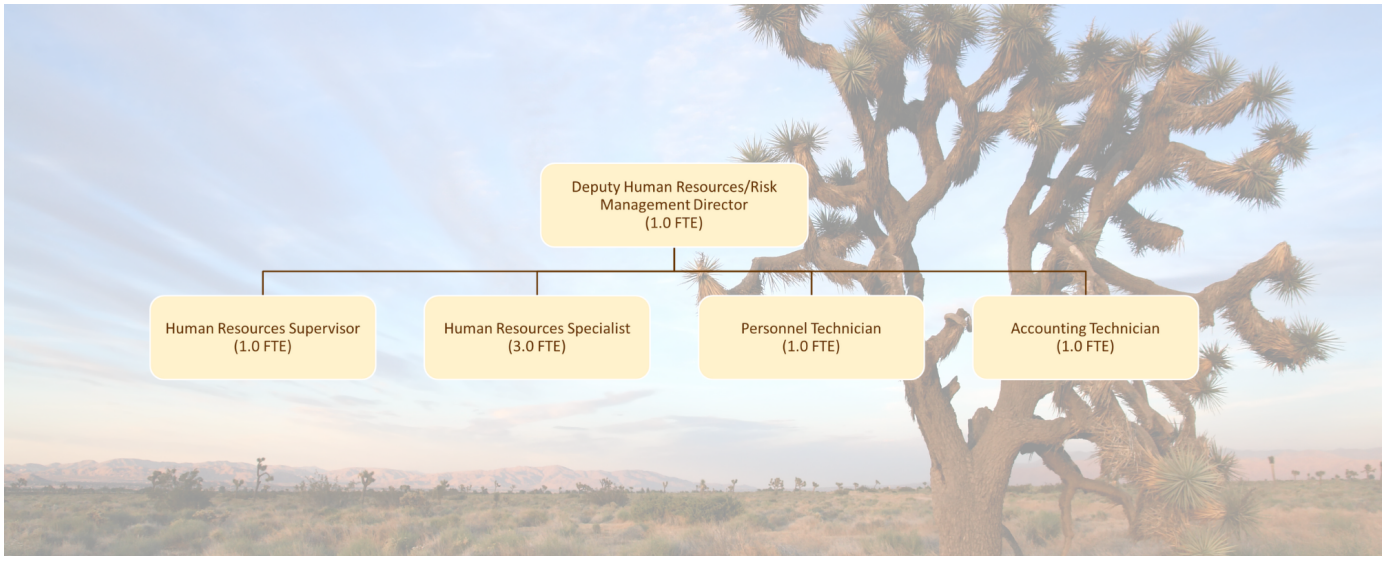
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$459,041	$468,192	$556,985	$579,701	$630,186
Benefits	$299,654	$350,351	$387,331	$388,206	$372,110
Materials & Operations	$63,555	$87,093	$109,558	$168,536	$108,946
Contractual Services	$2,361,539	$1,638,128	$2,424,272	$2,459,405	$3,442,902
Other Operating	$8,424	$25,669	$31,080	$23,565	$35,195
Capital Outlay	$0	$0	$0	$20,000	$0
TOTAL	**$3,192,213**	**$2,569,433**	**$3,509,226**	**$3,639,413**	**$4,589,339**

DIVISION DESCRIPTION

The Human Resources Division provides the City Manager, executive staff, employees, its subsidiary districts, and the general public with a fair employment recruitment and selection system, which achieves the City Council's goal of Organizational Health (to foster a high performing organization that provides opportunities for professional growth); maintains centralized City personnel files and records; and administers and implements City personnel policies and procedures. Ensures that the City of Hesperia's hiring and employment policies and practices comply with Federal and State legislation, and assures that the City's approach and efforts to equal employment opportunity are in accordance with adopted law and City Council policy. The Division manages all employee benefit plans as well.

Facilitates and ensures that the City's actions on employer-employee relations are in accordance with Federal and State legislation on the collective bargaining process through negotiations and administration of Memorandums of Understanding (MOU), and related agreements with represented employee groups, to include the Teamsters Local 1932; and the administration of salaries, benefits, and related policies for non-represented employee groups.

Risk Management strives to protect personnel and the physical assets of the City from injury and loss, respectively, by managing all City insurance policies, processing liability claims, lawsuits, coordinating and providing employee safety training programs, coordinating Occupational Safety and Health Administration (OSHA), and Americans with Disabilities Act Amendment Act (ADAAA) compliance, and workers' compensation claims management.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	5	5	6	7
Part-Time	0.46	0.46	0	0
FTE	**5.46**	**5.46**	**6**	**7**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- The City's insurance premium through Public Entity Risk Management Authority (PERMA) for Fiscal Year 2024-25 increased an additional 48%. This is the second consecutive year with a 48% increase.

2023-24 DIVISION ACCOMPLISHMENTS

Human Resources

- Negotiated a successor Memorandum of Understanding (MOU) between the City and Teamsters Local 1932.
- Phase one of policy project plan was redesigned due to staffing levels and will be addressed in FY 2024-25 Goals.
- Continued to encourage participation in the City's Well-Being program and supported and encouraged healthy physical and financial behaviors through literacy.
- Implemented the first two platforms of NEOGOV software system to include Insight (recruitment) and Performance Management (evaluation).

Risk Management

- Replenished City department emergency bags and City vehicle first aid kits based on Federal, State, and American Red Cross recommendations.
- Assessed the City's training program with department contributions to prepare for NEOGOV Learn Module in FY 2024-25.

- Established a review process to meet with key team members and began addressing the City's General Liability Program.
- Coordinated with the City's Joint Powers Authority (JPA), Public Entity Risk Management Authority (PERMA), for the transfer of the Workers Compensation Third Party Administrator (TPA) based on PERMA's recommendations to be effective FY 2024-25.
- Coordinated with Albert Risk Management Consultants to perform a program evaluation of the City's JPA, PERMA to ensure the current program addresses the City's needs.

2024-25 DIVISION GOALS AND OBJECTIVES

Human Resources

- Complete the implementation of NEOGOV software system by establishing the Onboarding electronic platform for new hire and current employee usage.
- Consult with selected labor attorney to address policy project and update Personnel Rules and Regulations.
- Collaborate with Code Compliance Division and develop an enduring volunteer program.
- Utilize NEOGOV Insight platform and other informational items to attract qualified candidates and conduct recruitment processes.
- Develop proposal for revision to the current orientation process and continuing orientation and benefits of working at the City at selected intervals during the first year and within the first five years of employment with the City.

Risk Management

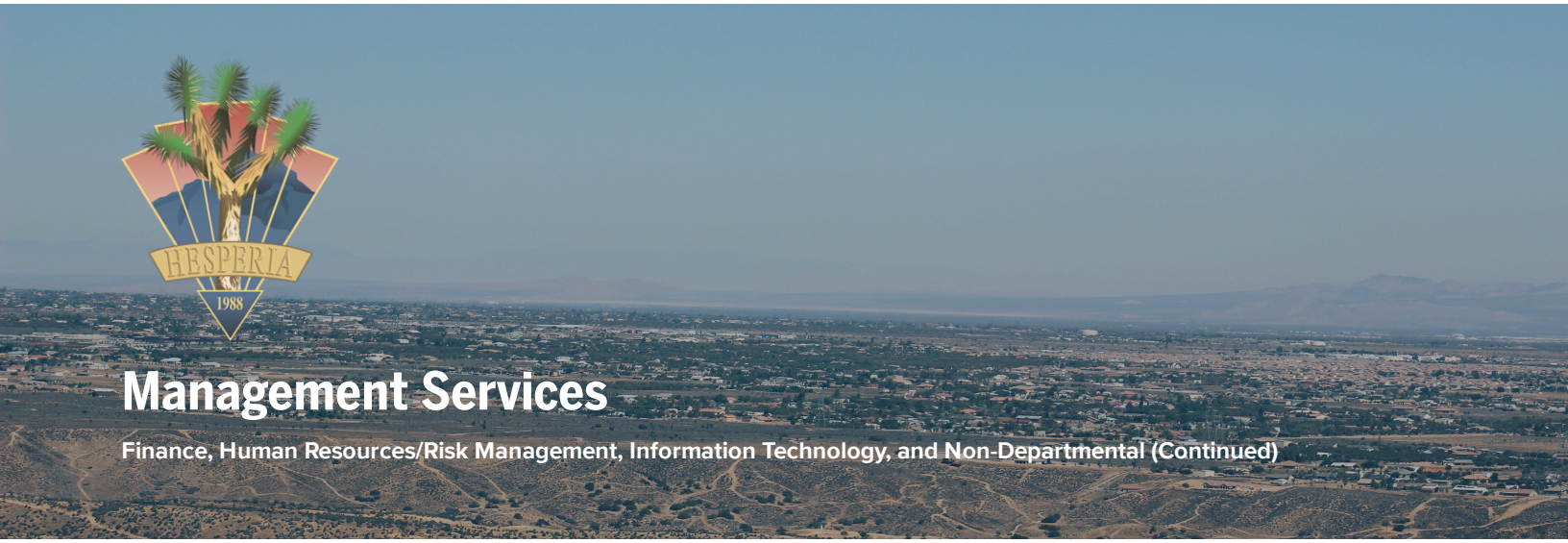
- Implement delivery of a City-wide training and development program, using the NEOGOV Learn Module which will allow the City a streamlined approach to build, deliver and track training for employees.
- Consult with Albert Risk Management Consultant to determine ideal JPA to meet the needs of the City's General Liability Program.
- Consult with selected labor attorney to address policy project and update related policies.
- Implement discussions with key team members to develop new procedures to reduce City liability.
- Coordinate the issuance of City department emergency bags and City vehicle first-aid kits.

PERFORMANCE AND WORKLOAD INDICATORS-Human Resources

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Employment Interviews Coordinated and Monitored	102	61	55	30
Benefits Memos Processed	436	108	100	100
Employment Testing and Assessments Proctored	14	13	6	3
New Employees (hires) Processed	79	59	50	20
Background Checks (includes rescinds and hires)	67	53	44	30
Employee Promotions Processed	31	24	25	7
Employment Separations/Retirements Processed	61	51	40	20
Records Retention Program Processed	52	0	25	25
Personnel Action Forms Processed	352	201	225	225
Employee Evaluations Processed	232	102	105	100
Staff Professional Development Attended	35	44	40	40
Volunteers Processed	22	4	9	20
Advertising/Marketing	445	370	200	100
Recruitment and Selection	60	43	40	15
Employment Applications Reviewed/Processed	3,804	2,209	2,000	800
QUANTITY	**5,792**	**3,342**	**2,964**	**1,535**

Risk Management

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Liability Claims Settled	4	32	9	15
Liability Subrogation Notices Sent	39	37	21	25
Workers' Compensation Claims Processed/Monitored	10	12	8	10
Workers' Compensation Claims Settled	3	2	2	2
Subpoenas Processed	6	1	4	5
Liability Claims	46	102	145	145
Training and Drills Coordinated	17	19	19	22
Lawsuits Filed and Monitored	3	8	10	12
Damaged City Property Claims Recovery	30	25	5	20
Lawsuits Settled	5	8	4	4
Insurance Certificates Received/Processed	693	488	515	530
QUANTITY	**856**	**734**	**742**	**790**



Management Services

Finance, Human Resources/Risk Management, Information Technology, and Non-Departmental (Continued)

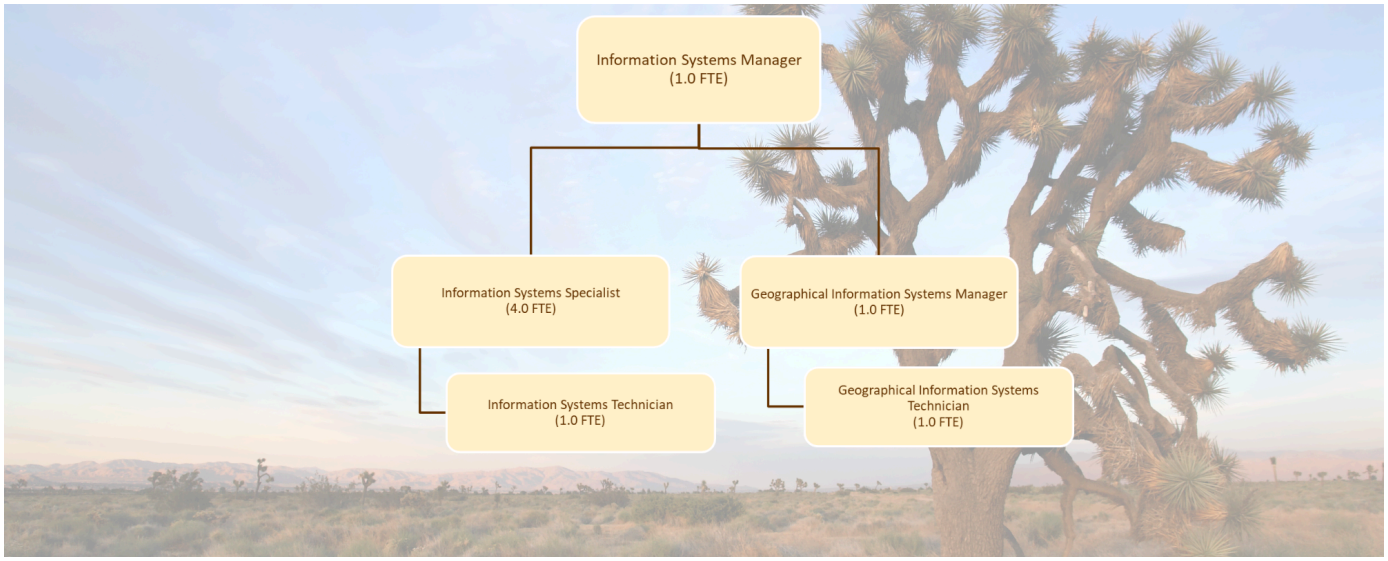
INFORMATION TECHNOLOGY DIVISION

Division Expenditure Summary (100-19-228)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$0	$0	$813,158	$841,220	$831,201
Benefits	$0	$0	$365,215	$370,287	$392,110
Materials & Operations	$0	$0	$227,684	$236,826	$217,600
Contractual Services	$0	$0	$800,220	$797,818	$850,035
Other Operating	$0	$0	$15,874	$21,180	$10,599
Capital Outlay	$0	$0	$24,000	$24,000	$0
TOTAL	**$0**	**$0**	**$2,246,151**	**$2,291,331**	**$2,301,545**

DIVISION DESCRIPTION

The Information Technology (IT) Division is responsible for coordinating the technological needs of all City departments. The focus of this Division is to support programs that assist employees in providing the highest level of customer service, as well as allowing citizens easy access to City documents, the website, videos of City Council/Planning Commission Meetings, and emergency alerts when necessary. The IT Division is responsible for the design, development, administration, and maintenance of a wide variety of telecommunications and computer networks, operating systems, planning for continuity of services when faced with disaster, performing project management, and ensuring information is protected. Additionally, the Division coordinates and ensures that Geographic Information Systems (GIS) supports the needs of the departments, and maintains responsibility for the City and subsidiary agencies' geolocation data.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0	0	8	8
Part-Time	0	0	0.46	0
FTE	**0**	**0**	**8.46**	**8**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- None.

2023-24 DIVISION ACCOMPLISHMENTS

- Implemented a suite of new cybersecurity protection tools including Nutanix Object Filesystem Monitoring, Tenable AD, Netwrix, and Sophos web/email filtering. Reports from these tools account for discrepancies in cybersecurity metrics against previous years.
- Implemented SnipeIT inventory tracking system, and completed an extensive divisional audit of technology assets.
- Implemented Sophos VPN as a secure new method of accessing City network resources remotely.
- Implemented Microsoft Entra as a Single Sign On (SSO) platform, and tied multiple applications into Entra. Having a functional SSO provider in place constitutes a foundational step for further cybersecurity initiatives.
- Secured network bandwidth increases at the Public Works and Animal Services facilities, both necessary upgrades to support moves to more cloud-based applications and services.
- Secured internet access at the SB2 lift station, allowing for enhanced connections to SCADA systems, and serving as a proof-of-concept for further networked functionality at water/sewer sites.
- Conducted an RFP for a replacement solution to the legacy Central Square TRAKiT PLL software. After two rounds of evaluation, a winning proposal was selected to be implemented over the next two fiscal years.
- Converted a number of Infopath electronic forms to Laserfiche Forms equivalents.
- Assisted the City Manager's Office in the selection and implementation of the CivicReady public alert notification system.
- Assisted the Human Resources Division with the implementation of the NeoGov personnel management platform.
- Evaluated and selected a SB 998 compliant water shutoff notification system.
- Worked with the Public Works Division to implement the Forms Unlimited module for Cityworks. The module will streamline data collection relevant to the Lead Copper Rule compliance project.
- Four staff members of the IT Division acquired FCC-issued HAM radio licenses, in support of the IT's Communications role as outlined in the City's EOC plan.

2024-25 DIVISION GOALS AND OBJECTIVES

- Implement the selected replacement solution for the TRAKiT PLL software and ensure a smooth transition to this new system.
- Provision all conferencing spaces with the requisite equipment for modern teleconferencing needs.
- Increase communication both internally and externally with our community by deploying a modern digital signage solution to City breakrooms and public lobbies, respectively.
- Enhance the safety of our employees and citizen visitors by adding additional security cameras at our facilities.
- Work with Animal Services to enhance their processes by transitioning away from the legacy Chameleon Case Management software to the modern equivalent.
- Acquire new Firewall appliances, that will increase cybersecurity, and allow the IT division to migrate from expensive leased private fiber to a less expensive Software Defined Wide Area Network (SD-WAN) Architecture.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Operating Systems Managed	5	5	5	5
Software Applications Supported	120	120	80	84
City Sites Serviced	5	5	5	7
Local Area Networks Managed	28	28	29	30
Databases Managed	83	111	112	116
QUANTITY	**241**	**269**	**231**	**242**

Computer Devices Managed

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Routers and Switches Managed	32	32	36	38
Physical Servers	12	11	14	7
Electronic Tablets	60	45	53	56
Workstations	280	230	230	157
Printers, Plotters, and Copiers Supported	75	58	60	66
Laptops	100	105	105	87
Virtual Servers	55	52	54	58
Smart Phones	115	103	130	95
QUANTITY	**729**	**636**	**682**	**564**

*During FY 2023-24 the division began using SnipeIT, an inventory management platform to accurately track workstations and laptops.

Data Processing Statistics

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Data Storage Repositories****	3	3	6	6
Data Storage Capacity (Terabytes)	120	244	244	244
Data Backed Up Nightly (Terabytes)***	14.5	38	40	40
QUANTITY	**137.5**	**285**	**290**	**290**

Email Statistics

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
E-mails Processed (Outgoing)	242,771	250,000	250,000	725,000
E-mails Processed (Incoming)	924,771	1,152,500	1,154,000	1,290,000
QUANTITY	**1,167,542**	**1,402,500**	**1,404,000**	**2,015,000**

Help Desk Statistics

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Average Time Per Trouble Call (Minutes)	38	24	20	20
Help Desk Tickets	997	984	665	1,357
Trouble Calls Processed*	1,844	1,128	1,140	1,215
QUANTITY	**2,879**	**2,136**	**1,825**	**2,592**

GIS Assets Tracked

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Street Sign Assets (New FY 2022-23)	0	9,976	10,000	10,000
Sewer Assets (New FY 2022-23)	0	32,796	32,850	33,100
Storm Drain Assets (New FY 2022-23)	0	13,384	13,400	13,500
Water Assets (New FY 2022-23)	0	181,019	181,100	183,100
QUANTITY	**0**	**237,175**	**237,350**	**239,700**

Cybersecurity Threats Detected & Prevented

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Malicious Websies Filtered (New FY 2022-23)	0	905	1,000	10,600
Major Threats Stopped (New FY 2022-23)	0	4	5	3
Minor Threats Stopped (New FY 2022-23)	0	77	90	15,400
QUANTITY	**0**	**986**	**1,095**	**26,003**

User Accounts Managed

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
ECS Imaging Laserfiche Accounts	64	134	134	134
Domain Accounts	270	264	270	228
Telephone and Wireless Accounts	529	574	580	527
Geoviewer Accounts	170	200	200	200
Email Accounts**	260	382	415	447
FIS/Sungard TrakIT Accounts	137	167	167	145
HLP Chameleon Accounts	20	20	20	20
Wireless Network Clients	136	148	155	117
Trimble CityWorks Accounts	45	45	45	45
Tyler New World .Net Accounts	103	121	121	102
QUANTITY	**1,734**	**2,055**	**2,107**	**1,965**



NON-DEPARTMENTAL DIVISION

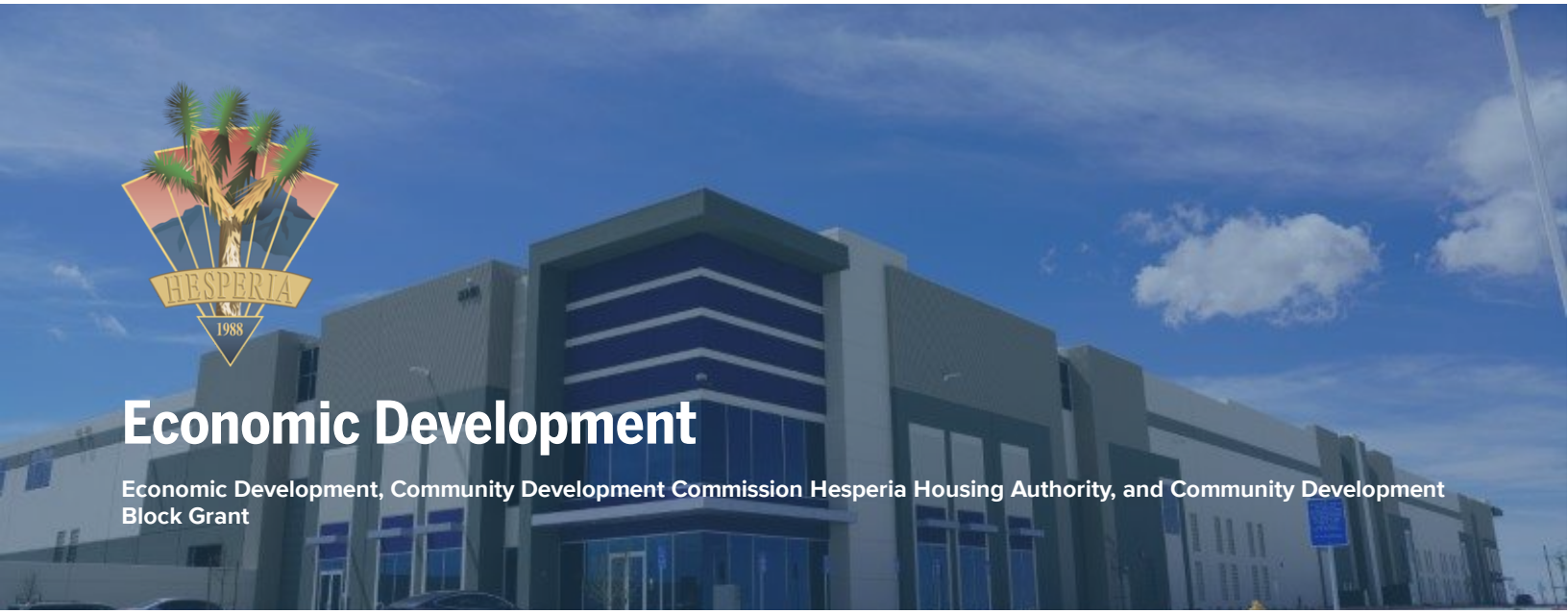
This program includes expenditures that are not otherwise attributable to any individual General Fund program, including Citywide postage, household hazardous waste, Fire District audit costs, and Golf Course reclaimed water, maintenance, and operation costs.

Division Expenditure Summary (100-19-229)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Benefits	$1,752	$1,800	$1,848	$1,848	$1,848
Materials & Operations	$221,976	$1,052,522	$495,491	$388,026	$433,021
Contractual Services	$211,650	$251,129	$559,601	$300,172	$370,172
Other Operating	$283,562	$344,398	$483,700	$315,265	$484,000
Capital Outlay	$178,768	$330,506	$0	$770,604	$0
TOTAL	**$897,708**	**$1,980,355**	**$1,540,640**	**$1,775,915**	**$1,289,041**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

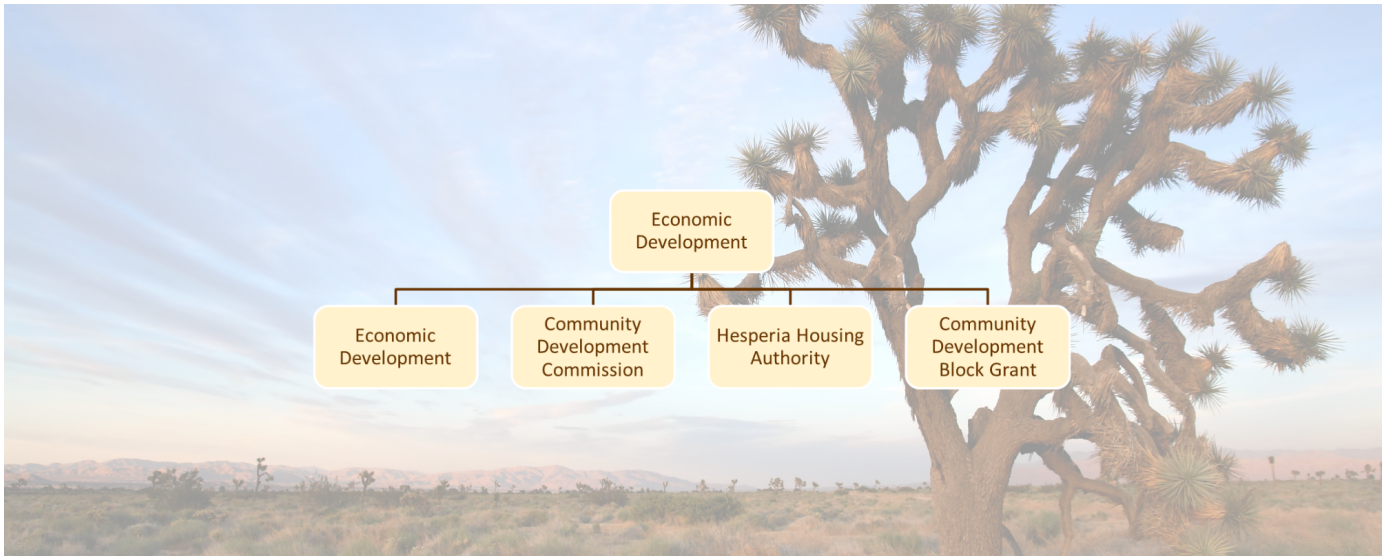
- None.



Economic Development

Economic Development, Community Development Commission Hesperia Housing Authority, and Community Development Block Grant

ORGANIZATIONAL CHART



Department Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$163,557	$205,381	$222,919	$226,202	$242,557
Benefits	$81,131	$115,749	$135,975	$137,175	$158,659
Materials & Operations	$4,317	$6,574	$11,971	$59,900	$18,203
Contractual Services	$194,881	$165,878	$182,208	$189,318	$229,295
Other Operating	$178,505	$107,202	$24,950	$46,350	$57,650
TOTAL	**$622,391**	**$600,784**	**$578,022**	**$658,945**	**$706,364**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Projects	$38,679	$0	$0	$0	$0
Economic Development	$337,889	$364,611	$401,311	$481,932	$476,492
Low/Mod Housing	$57,032	$150,515	$75,780	$75,931	$78,976
CDBG	$188,791	$85,658	$100,931	$101,082	$150,896
TOTAL	**$622,391**	**$600,784**	**$578,022**	**$658,945**	**$706,364**

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	2	2	2	2.05
FTE	**2**	**2**	**2**	**2.05**

ECONOMIC DEVELOPMENT DIVISION



Division Expenditure Summary (100-25-251)

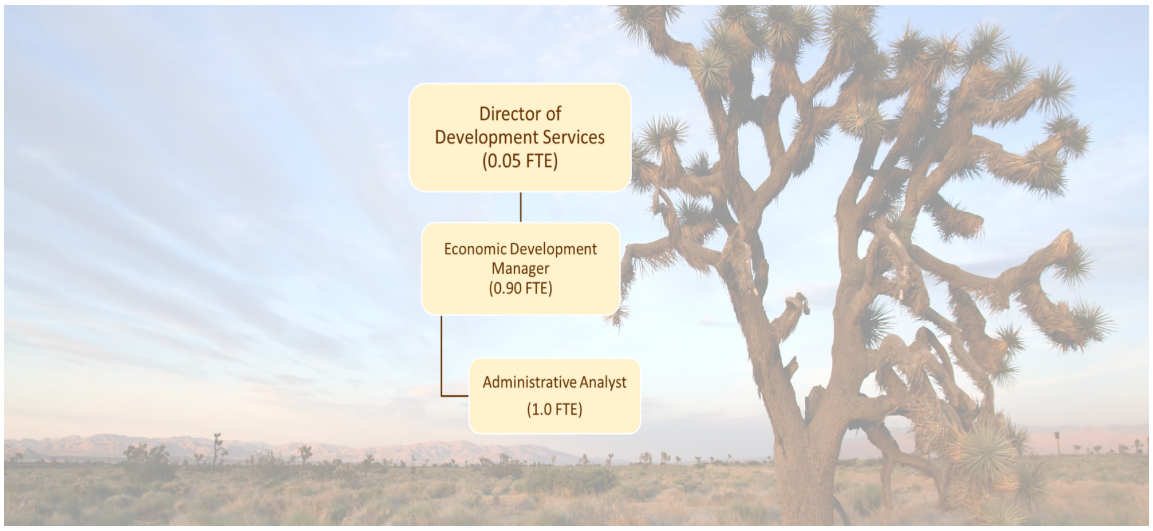
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$154,710	$195,771	$208,568	$211,670	$227,627
Benefits	$77,506	$111,137	$125,263	$126,343	$146,697
Materials & Operations	$2,474	$3,331	$8,471	$56,400	$10,903
Contractual Services	$101,478	$52,223	$54,059	$61,169	$55,615
Other Operating	$1,721	$2,149	$4,950	$26,350	$35,650
TOTAL	**$337,889**	**$364,611**	**$401,311**	**$481,932**	**$476,492**

DIVISION DESCRIPTION

The Economic Development Division (EDD) is primarily responsible for the City's business attraction and retention efforts. These efforts result in an increase to the job base, increased sales and use tax, property taxes, and the overall economic progress and diversity of the City.

Under the Development Services Department, EDD administers marketing efforts for the City. Business attraction marketing efforts are carried out in a variety of ways, including written placements, print ads, social media and other digital outreach.

EDD manages, either directly or through third-party contracts, the City's real estate with respect to property acquisition, disposition, and leasing.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	1.9	1.9	1.9	1.95
FTE	**1.9**	**1.9**	**1.9**	**1.95**

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- None.

2023-24 DIVISION ACCOMPLISHMENTS

- Continued business attraction efforts for both retail and industrial sectors along primary commercial corridors.
- Continued marketing efforts to include outreach strategy and analytic analysis.
- Outreached to 53 potential retailers promoting the City.
- Presented at the ACRE (Association of Corporate Real Estate Executives of Southern California) Inland Empire Showcase to development and real estate professionals on projects underway throughout the City.
- Actively marketed or responded to interest in over 20 City-owned properties.
- Collected and created new media for promotional efforts through photographing business, development, and infrastructure projects.
- Assisted 10 non-profit organizations through the Community Assistance Program offering services to City residents.
- Managed 8 open escrows on 21 parcels.
- Generated leads for sale and development of City owner rail property.
- Conducted Citizen Survey to understand community retail demand.
- Staff was provided training on fair housing, contributing to awareness of constituent rights.
- A first annual plan for marketing and supporting community partnerships to promote fair housing was finalized.

2024-25 DIVISION GOALS AND OBJECTIVES

- Improve outreach by attending two Greater High Desert Chamber of Commerce meetings per month.
- Foster and leverage relationships with various economic development organizations for business attraction and promotion opportunities.
- Develop and implement a Business Visitation Program and visit four businesses per month.
- Identify solutions to manage contracts and ensure business relationships are documented with information.
- Attend the International Economic Development Council Conference (ICSC) event and network with brokers and developers.
- Join the International Right of Way Association (IRWA) to improve staff training and development.
- Continue promotion of Successor Agency-owned properties for development.
- Provide staff updated training on fair housing.
- Execute fair housing marketing and community organization partnership efforts.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Newsletter Issues & Article Contributions	2	2	2	2
Event Sponsorships	4	0	1	1
Advertising Placements	0	2	0	0
Exclusive Negotiation Agreements Approved	0	0	0	0
Projects Assisted through Entitlement or Construction	4	1	0	1
Properties & Security Interests Managed	130	56	40	40
Trade Shows/Exhibitions/Conferences	0	1	3	4
Active Development Leads	6	3	3	4
Proposals Prepared and RFI Responses	4	0	0	1
QUANTITY	**150**	**65**	**49**	**53**

COMMUNITY DEVELOPMENT COMMISSION DIVISION

Division Expenditure Summary (170-25-261)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Other Operating	$38,679	$0	$0	$0	$0
TOTAL	**$38,679**	**$0**	**$0**	**$0**	**$0**

DIVISION DESCRIPTION

The Hesperia Community Development Commission (CDC) is primarily responsible for the City's business attraction and retention efforts. These efforts result in an increase to the job base, increased sales and use tax, property taxes, and the overall economic progress and diversity of the City. Under the direction of the City Manager's Department, the CDC administers marketing efforts for the City. Starting with the FY 2020-21 Budget, the economic development functions have been funded from the General Fund. The information shown in this Division is for historical purposes.

HESPERIA HOUSING AUTHORITY DIVISION



Division Expenditure Summary (370-25-263)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$4,638	$6,756	$7,176	$7,266	$7,465
Benefits	$2,688	$4,370	$5,356	$5,416	$5,981
Materials & Operations	$0	$0	$100	$100	$100
Contractual Services	$49,706	$49,336	$63,149	$63,149	$65,430
Other Operating	$0	$90,053	$0	$0	$0
TOTAL	**$57,032**	**$150,515**	**$75,780**	**$75,931**	**$78,976**

DIVISION DESCRIPTION

The Hesperia Housing Authority (HHA), develops, manages, and promotes programs and projects that preserve and improve the supply of affordable housing in the City of Hesperia for low and moderate income persons.

The HHA is not designated as a Public Housing Authority by U.S. Department of Housing and Urban Development (HUD), but rather will focus its efforts on preservation and maintenance of quality affordable housing stock within the City.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0.05	0.05	0.05	0.05
FTE	**0.05**	**0.05**	**0.05**	**0.05**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 DIVISION ACCOMPISHMENTS

- Completed annual and bi-annual Home Investment Partnership Program (HOME), HHA and Labor Standards reports to HUD and Housing and Community Development (HCD).
- Complied with SB 341, AB 471, and AB 987 related to housing successor agencies and affordable housing unit disclosure.
- Improved staff knowledge of current Fair Housing issues and legislation through attending trainings and provided training to City staff.

2024-25 DIVISION GOALS AND OBJECTIVES

- Prepare and submit required Semi-Annual Labor Standards Enforcement Report and Home Investment Partnership Program (HOME) Annual Performance Report to HUD and Housing and Community Development (HCD).
- Continue to comply with SB 341, AB 471, and AB 987 related to housing successor agencies and affordable housing unit disclosure.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Cumulative Units Constructed	343	0	96	96
Loan Management/Servicing	78	75	67	67
Housing Property Sale	0	0	0	0
QUANTITY	**421**	**75**	**163**	**163**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) DIVISION

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$4,209	$2,854	$7,176	$7,266	$7,465
Benefits	$937	$242	$5,356	$5,416	$5,981
Materials & Operations	$1,843	$3,243	$3,400	$3,400	$7,200
Contractual Services	$43,697	$64,319	$65,000	$65,000	$108,250
Other Operating	$138,105	$15,000	$20,000	$20,000	$22,000
TOTAL	**$188,791**	**$85,658**	**$100,931**	**$101,082**	**$150,896**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
CDBG					
Administration	$62,738	$3,621,599	$100,931	$101,082	$150,896
Emergency Business Assistance Program	$107,428	$0	$0	$0	$0
Microenterprise Assistance Program	$18,625	$0	$0	$0	$0
CDBG TOTAL	**$188,791**	**$3,621,599**	**$100,931**	**$101,082**	**$150,896**
TOTAL	**$188,791**	**$3,621,599**	**$100,931**	**$101,082**	**$150,896**

DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0.05	0.05	0.05	0.05
FTE	**0.05**	**0.05**	**0.05**	**0.05**



Economic Development

Economic Development, Community Development Commission, Hesperia Housing Authority, and Community Development Block Grant (Continued)

CDBG ADMINISTRATION/ECONOMIC DEVELOPMENT AND HOUSING PROGRAM

Program Expenditure Summary (251-25-270)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$4,209	$2,854	$7,176	$7,266	$7,465
Benefits	$937	$242	$5,356	$5,416	$5,981
Materials & Operations	$1,843	$3,243	$3,400	$3,400	$7,200
Contractual Services	$43,697	$64,319	$65,000	$65,000	$108,250
Other Operating	$138,105	$15,000	$20,000	$20,000	$22,000
TOTAL	**$188,791**	**$85,658**	**$100,931**	**$101,082**	**$150,896**

PROGRAM DESCRIPTION

The Economic Development Division administers the City's Community Development Block Grant (CDBG) Program and related activities. These activities are directed at enticing public and private sector investment within targeted geographic areas of the City. The Division is tasked with implementing existing programs and developing innovative, new initiatives to promote economic and housing development and rehabilitation projects, with an emphasis on activities that create jobs, build or enhance infrastructure, provide affordable housing, expand the tax base, and promoting economic diversity. Annually, the City adopts an action plan allocating funds for administration and planning tasks as well as programs and projects identified in the City's CDBG Consolidated Plan. The Department annually evaluates its CDBG Program in the context of the required Five-Year Consolidated Plan and reprograms funds, if necessary, to projects, programs, or activities to meet its goals and objectives and meet CDBG timeliness requirements. Substantial amendments to the Consolidated Plan are also pursued when appropriate and in compliance with the City's Citizen Participation Plan.

The City's annual CDBG development activities are designed to foster private and public sector investments with CDBG targeted areas. Federal regulations mandate that programs funded by CDBG meet one or all of the national objectives: (1) elimination of slums or blight; (2) benefit low-to-moderate income individuals; or (3) address other community needs having a particular urgency.

For consistency in presenting the CDBG information, all activities of the City's Annual Action Plan are discussed herein and likewise, the accomplishments, staffing, goals and objectives.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0.05	0.05	0.05	0.05
FTE	**0.05**	**0.05**	**0.05**	**0.05**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Worked on reconstruction of various streets as determined through the preparation of the Annual Action Plan.
- Re-programmed unused funds to current activities for road improvements in low-to-moderate income areas and Fair Housing Mediation services.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Develop the 2025-2029 Five Year Consolidated Plan, Analysis of Impediments, and Citizen Participation Plan, which will require a consultant contract.
- Utilize funds to provide Fair Housing Mediation Services and improve roads in low-to-moderate income areas.

PERFORMANCE AND WORKLOAD INDICATORS

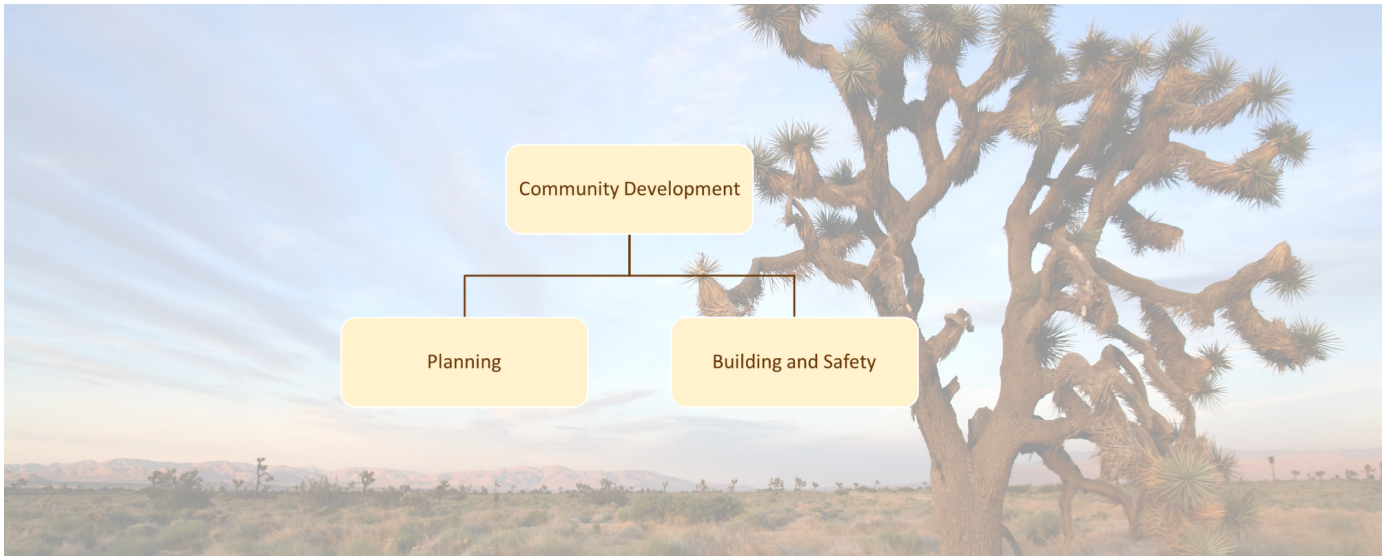
Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Timeliness Test (Pass = 10 and Not Passed = 0)	10	0	0	10
Annual IDIS Draw-downs	6	6	6	6
QUANTITY	**16**	**6**	**6**	**16**



Community Development

Planning and Building & Safety

ORGANIZATIONAL CHART



Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,215,103	$1,324,845	$1,494,621	$1,540,349	$1,567,752
Benefits	$598,951	$642,023	$690,876	$640,275	$676,991
Materials & Operations	$46,392	$45,938	$54,240	$45,295	$51,189
Contractual Services	$239,584	$270,713	$206,042	$402,343	$795,566
Other Operating	$25,555	$45,211	$56,798	$55,708	$71,064
Capital Outlay	$0	$78,807	$0	$68,902	$0
TOTAL	**$2,125,585**	**$2,407,537**	**$2,502,577**	**$2,752,872**	**$3,162,562**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Planning	$839,573	$913,933	$1,156,826	$1,207,829	$1,667,612
Building & Safety	$1,286,012	$1,493,604	$1,345,751	$1,545,043	$1,494,950
TOTAL	**$2,125,585**	**$2,407,537**	**$2,502,577**	**$2,752,872**	**$3,162,562**

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	14.8	15.25	15.35	16.35
Part-Time	0.92	0	0	0
Retired	0	0	0.46	0
FTE	**15.72**	**15.25**	**15.81**	**16.35**

PLANNING PROGRAM

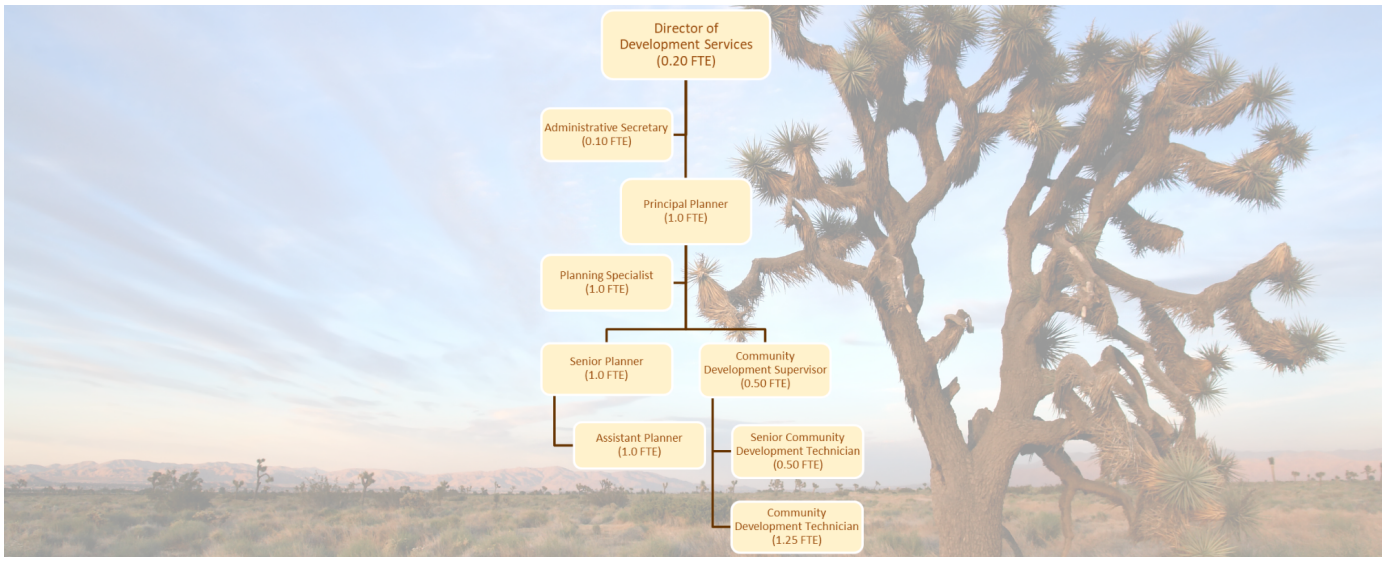


Program Expenditure Summary (100-29-300-3000)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$546,301	$555,689	$720,428	$728,501	$632,278
Benefits	$263,027	$268,110	$278,692	$251,477	$227,273
Materials & Operations	$10,287	$7,470	$10,600	$9,855	$12,650
Contractual Services	$9,199	$66,843	$129,962	$202,453	$770,986
Other Operating	$10,759	$15,821	$17,143	$15,543	$24,425
TOTAL	**$839,573**	**$913,933**	**$1,156,826**	**$1,207,829**	**$1,667,612**

PROGRAM DESCRIPTION

Planning provides public information, project review, and approvals or recommendations for development proposals to ensure that new development conforms to Hesperia's environment as described in the General Plan (City Council Goal of Future Development - Facilitate balanced growth to ensure cohesive community development and pursue economic development), specific plans, and Development Code. This Program assures conformance with the California Environmental Quality Act (CEQA), the Subdivision Map Act, the Municipal Code, and the Specific Plan. The Program also supports the Development Review Committee, the Planning Commission, and the City Council in all planning matters. Planning prepares applications for the annexation of sphere areas, as well as environmental documents for private developments and public developments such as Economic Development and Public Works projects. Planning also recommends changes to the City's Land Use Plan to keep pace with the increase in population, commercial and industrial growth, and the changing regulatory environment to assure Hesperia's future growth and success.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	7.2	7.15	7.2	6.55
Part-Time	0.23	0	0	0
Retired	0	0	0.46	0
FTE	**7.43**	**7.15**	**7.66**	**6.55**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- During the Fiscal Year (FY) 2023-24 Mid-Year Budget Review, a budget amendment of $398,076 was approved for a Focused General Plan Update to the City's General Plan and General Plan Environmental Impact Report (EIR). Funding in the amount of $759,161 has been included for this endeavor which will continue through the end of FY 2024-25, with $307,310 as a FY 2023-24 carry-over.

2023-24 PROGRAM ACCOMPLISHMENTS

- Processed multiple grading plans, building permits, and administrative applications for the Silverwood development project.
- Completed two (2) development code amendments resulting in carwash regulations and new digital sign regulations.
- Completed two general plan amendments to rezone various properties within the City.
- Kicked off the Focused General Plan update, which will result in updates to the General Plan Land Use, Safety, Circulation Element, and the creation of a new Environmental Justice Elements, as well as updates to the General Plan Environmental Impact Report (EIR).
- Processed 10 commercial entitlements totaling approximately 116,881 square feet; 12 industrial entitlements totaling approximately 1,315,974 square feet; and 13 residential entitlements totaling approximately 353 residential units.
- Provided customer service to approximately 1,649 planning inquiries at the customer counter, performed 86 inspections, performed 313 plan checks, and met with developers on 95 occasions.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Complete the Focused General Plan Update, which includes multiple workshops, stakeholder and public outreach meetings, and present the general plan updates to the Planning Commission and City Council for consideration in the fourth (4th) quarter of 2024.
- Process development code amendments, general plan amendments, and rezoning of various land use designations as required by the 6th Cycle Housing Element.
- Continue to process and implement the Silverwood Specific Plan.
- Continue to process land use entitlements and California Environmental Quality Act (CEQA) compliance for commercial and industrial developments including multiple industrial projects in excess of 500,000 square feet as well as several regional commercial shopping centers.
- Complete at least three development code amendments that either clean up discrepancies in the Municipal Code, add or improve development standards, and/or create new development opportunities.
- Update departmental handouts and land use applications to improve customer service experience.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Business Licenses (new)	2,349	3,200	3,500	2,200
Tentative Tracts & Tract Extensions	5	8	5	5
Submit New DRC Items	61	90	90	75
Conditional Use Permits/Revisions	16	15	12	12
Parcel Maps (includes revisions)	5	7	10	5
Development Code Amendments	2	5	5	5
Site Plan Reviews/Revised Site Plan Reviews	17	20	20	25
QUANTITY	**2,455**	**3,345**	**3,642**	**2,327**

*Note: Business Licenses FY 2021-22 - Increase in Licenses is attributed to Truck Parking Permit Program estimate of 350 in the first year and 40% compliance in Rental Housing Program (1,746 licenses).

BUILDING & SAFETY PROGRAM

Return to TOC

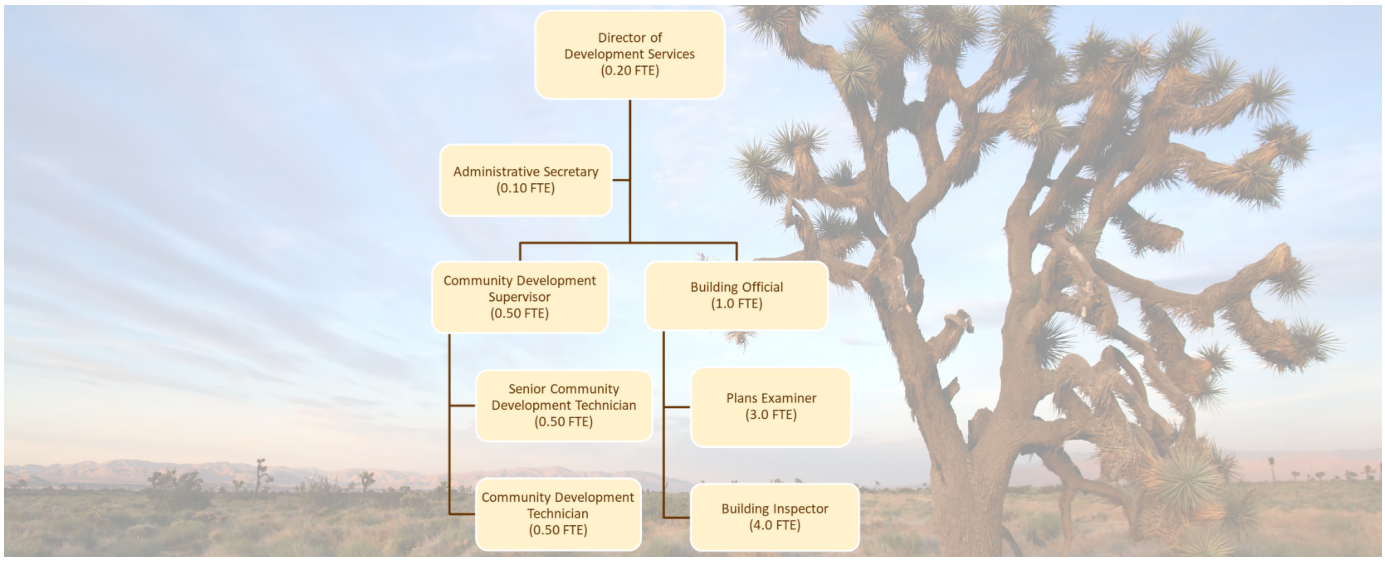


Program Expenditure Summary (100-29-300-3020)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$668,802	$769,156	$774,192	$811,848	$935,474
Benefits	$335,924	$373,913	$412,183	$388,798	$449,718
Materials & Operations	$36,105	$38,468	$43,640	$35,440	$38,539
Contractual Services	$230,385	$203,870	$76,080	$199,890	$24,580
Other Operating	$14,796	$29,390	$39,655	$40,165	$46,639
Capital Outlay	$0	$78,807	$0	$68,902	$0
TOTAL	**$1,286,012**	**$1,493,604**	**$1,345,751**	**$1,545,043**	**$1,494,950**

PROGRAM DESCRIPTION

Building and Safety is responsible for permitting, plan checking, building inspection, and land grading operations for compliance with adopted building codes and Federal and State Laws, which assists with achieving the City Council goal on Future Development (Facilitate balanced growth to ensure cohesive community development and pursue economic development). Technicians at the public counter process permits and provide public information for a wide variety of development related issues. The program also administers the business licensing, billing, and fee collection of several key programs within the City including: Fats, Oils, and Grease (FOG); Residential Truck Parking; Rental Housing; Deemed Approved Alcohol; Tobacco Retail Licensing; and provides the Permit-To-Operate and inspections for the eleven mobile home parks that lie within the City's boundaries.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	7.6	8.1	8.15	9.8
Part-Time	0.69	0	0	0
FTE	**8.29**	**8.1**	**8.15**	**9.8**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

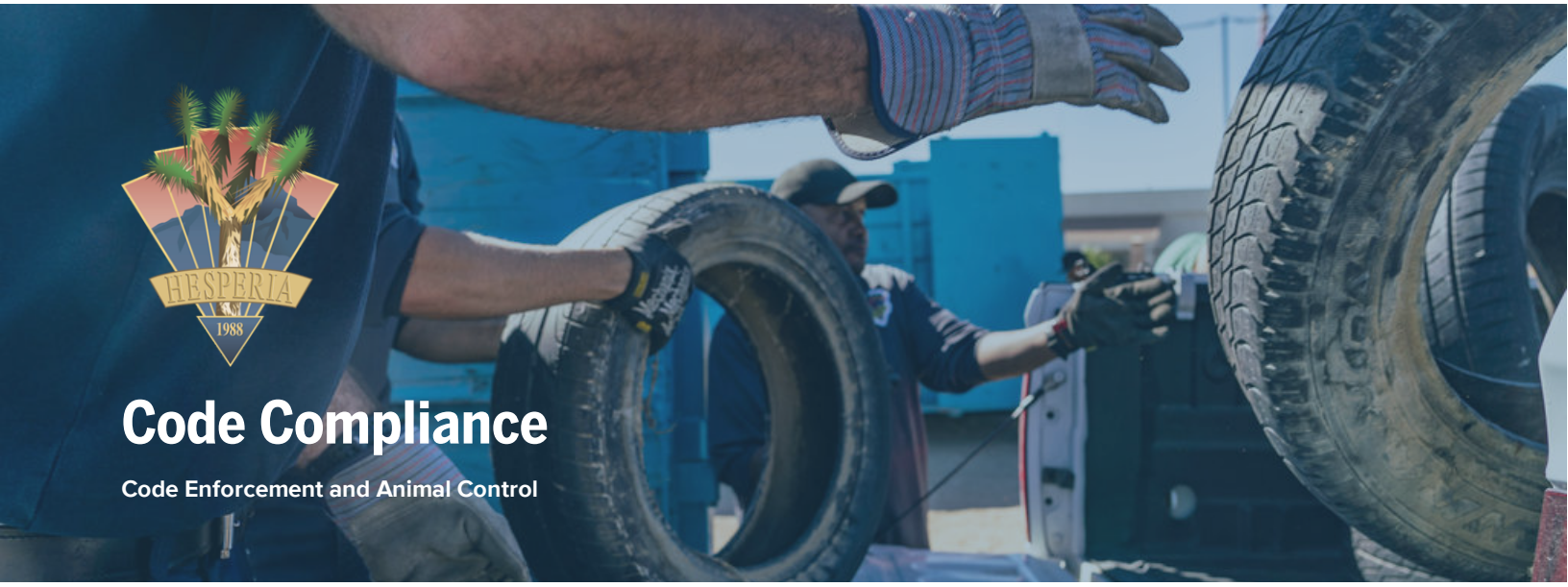
- Adopted the new 2022 California building code updates.
- Issued Certificate of Occupancy for Panera Bread restaurant (3,693 sq. ft. on Bear Valley Road) and the Sonoma Apartment Complex (142-unit on Muscatel Street/E Avenue).
- Issued Temporary Certificate of Occupancy for both restaraurants, Dairy Queen (2,345 sq. ft.) and Rosa Maria's (2,492 sq. ft.) on Bear Valley Road and Cypress Avenue.
- Completed a plan and building permit issuance for a 427,260 square foot industrial building on Amargosa Road.
- Completed plan review approval only for two industrial buildings (742,144 sq. ft. on Poplar Street and 1,107,685 sq. ft. on Mesa Linda Avenue).
- Launched the application and licensing functions of the new Third-Party Hauler program.
- Completed addressing for Tract 18955-4, 5, 6 and 7, the Crest Club, and Welcome Center at Silverwood Master-Planned Community, along with the approval of street names for Tract Map 20648.
- Coordinated with Hesperia Unified School District to create and implement paperless Certificates of Compliance, improving efficiency for the City and school district.
- Assisted approximately 10,800 customers via in-person visits to City Hall.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Finalize and fully implement the new SolarApp+ software for automating the plan review and permitting of residential solar projects, in compliance with the new state mandate SB 379 – Solar Access Act.
- Fully implement new processes for annexing new residential, commercial, and industrial projects into Community Facilities Districts (CFD) 2021-1, and CFD 2022-1.
- Re-establish the Mobile Home Park Inspection program to comply with state law.
- Partner with California Department of Fish and Wildlife (CDFW) to delegate limited authority to permit the taking of Joshua Trees associated with the development of single-family residences, multi-family residences, accessory structures, and public works projects.
- Partner with DMB Development to approve and issue permits for Silverwood's model homes, Welcome Center, and Crest Club.
- Issue Certificate of Occupancy for McDonald's and Popeye's restaurant (4,336 sq. ft. and 2,849 sq. ft. on Fashion Court and Mariposa Road) and Pathways to College (20,969 sq. ft. on Hesperia Road).
- Issue a building permit for a 414,768 square foot industrial building on Mesa Linda Street and Poplar Street.
- Implement online inspection scheduler for next day inspection service.
- Enhance record retention practices and implement streamlined processes for increased efficiency.
- Improve inspection scheduling visibility for customers by electronically providing daily scheduling sequence.

PERFORMANCE AND WORKLOAD INDICATORS

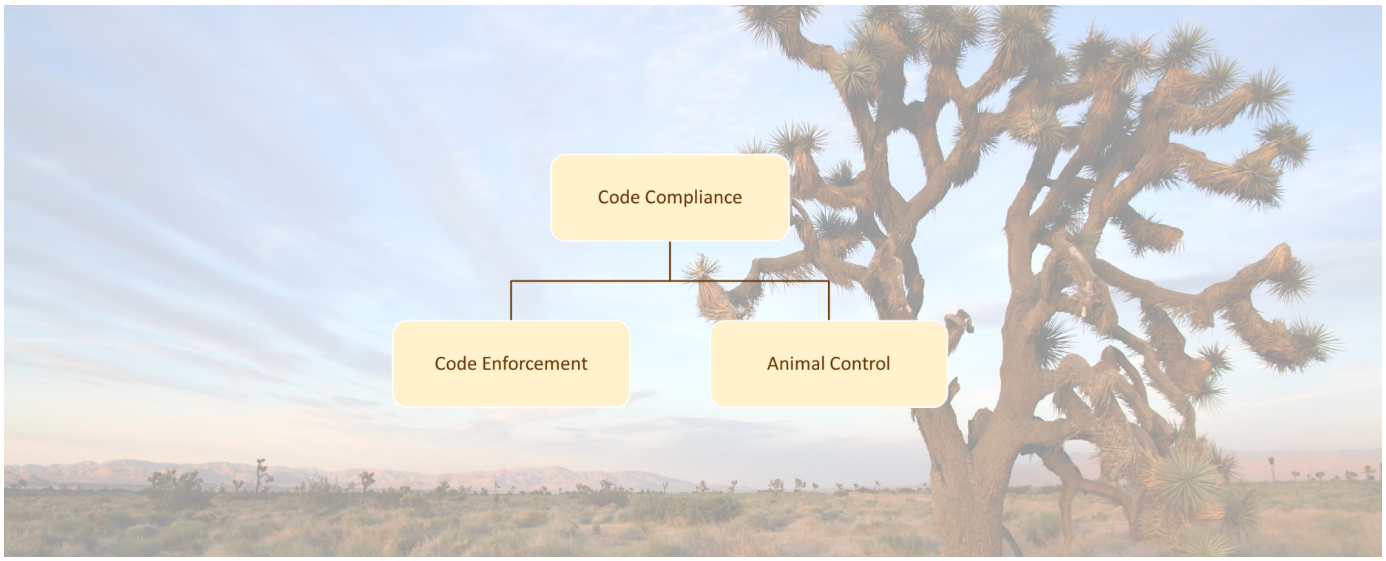
Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Inspections Per Day Per Inspector	16.6	16.8	15.25	16
Plans Reviewed	2,500	3,600	3,690	4,219
Solar Permits Issued	1,525	1,800	900	900
Permits Issued	2,144	3,230	3,800	3,500
New Residential Permits	287	115	100	120
Inspections	16,478	16,600	15,949	16,267
QUANTITY	**22,950.6**	**25,361.8**	**24,454.25**	**25,022**



Code Compliance

Code Enforcement and Animal Control

ORGANIZATIONAL CHART



Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$2,037,785	$2,253,709	$2,772,417	$2,827,720	$3,053,431
Benefits	$992,426	$1,215,174	$1,608,176	$1,580,310	$1,737,390
Materials & Operations	$224,253	$249,901	$304,221	$315,020	$316,182
Contractual Services	$328,870	$349,645	$459,141	$460,045	$374,117
Other Operating	$66,852	$92,373	$95,977	$82,019	$86,774
Capital Outlay	$189,832	$144,283	$0	$0	$0
Debt Service	$0	$180	$0	$0	$0
TOTAL	**$3,840,018**	**$4,305,265**	**$5,239,931**	**$5,265,114**	**$5,567,894**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Code Enforcement	$1,855,751	$2,190,392	$2,643,564	$2,358,431	$2,352,917
Animal Control	$1,984,267	$2,114,873	$2,596,367	$2,906,683	$3,214,977
TOTAL	**$3,840,018**	**$4,305,265**	**$5,239,931**	**$5,265,114**	**$5,567,894**

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	27.95	34.95	35.4	37.25
Part-Time	1.84	3.22	3.22	2.19
FTE	**29.79**	**38.17**	**38.62**	**39.44**

CODE ENFORCEMENT PROGRAM

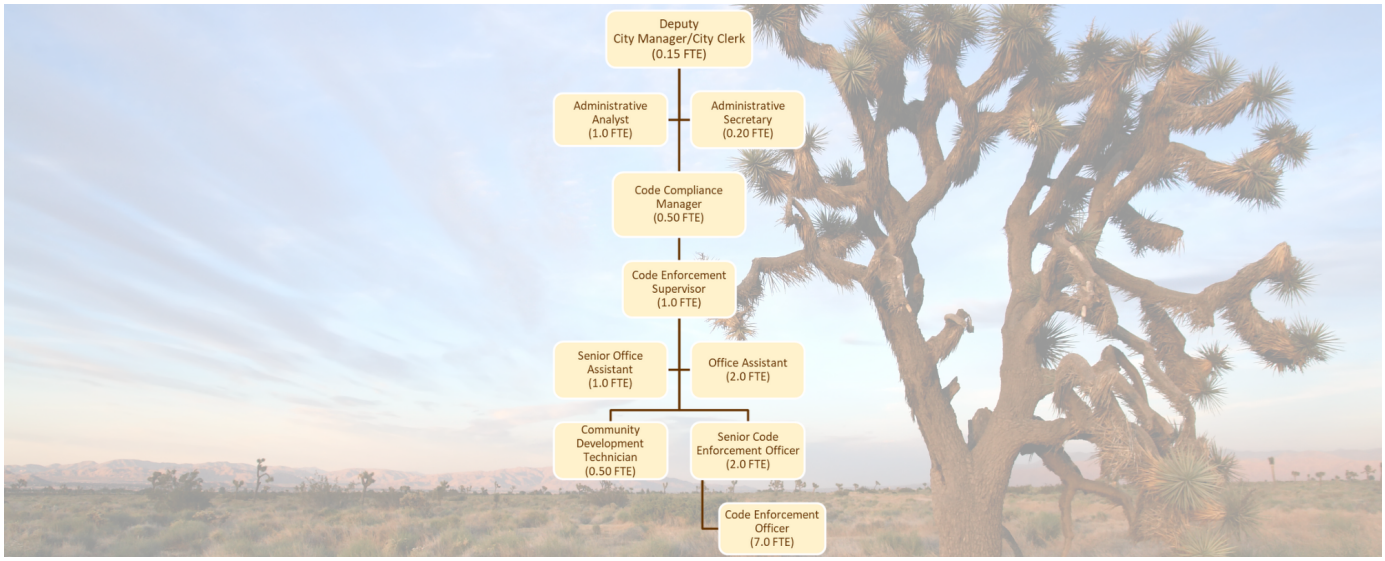


Program Expenditure Summary (100-29-305-3010)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,027,213	$1,106,661	$1,440,036	$1,322,374	$1,307,782
Benefits	$497,024	$626,135	$810,676	$754,545	$764,778
Materials & Operations	$77,643	$73,025	$99,986	$81,972	$98,167
Contractual Services	$129,250	$200,168	$232,576	$159,500	$134,800
Other Operating	$34,847	$58,681	$60,290	$40,040	$47,390
Capital Outlay	$89,774	$125,542	$0	$0	$0
Debt Service	$0	$180	$0	$0	$0
TOTAL	**$1,855,751**	**$2,190,392**	**$2,643,564**	**$2,358,431**	**$2,352,917**

PROGRAM DESCRIPTION

Code Enforcement's primary objectives are the prevention, detection, investigation, and enforcement of violations of laws regulating public nuisance, public health, aesthetics, safety and welfare, business activities, building standards, land-use and municipal affairs. Code Enforcement's responsibility lies squarely between policy making and the realms of law enforcement and litigation. The City Council adopts policies, codes, rules and regulations to solve problems or to respond to federal, state, or community mandates. Code Enforcement applies these laws either by using warnings and notices to persuade voluntary compliance or by filing court actions. Code Enforcement operates seven days per week. Code Enforcement strives to achieve the City Council's goal of Public Safety (Ensure public safety resources adequately protect our community).



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	13.7	17.7	17.9	15.35
FTE	**13.7**	**17.7**	**17.9**	**15.35**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Continued Rental Housing self-certification program to simplify the procedure for property owners and tenants who have maintained compliance throughout the preceding year.
- Continued partnership with the Glen Helen Work Release Program to operate the Restoring the Environment for a Cleaner Hesperia (REACH) Program. The REACH crew cleaned up weeds, trash and illegal dumping at various locations throughout the City and hauled approximately 200 loads to Advance Disposal for a total of 264 tons (582,020 pounds).
- Operated the Code Enforcement Division seven days a week to increase proactive enforcement and mitigate cases of illegal street vending, illegal commercial vehicle parking, vehicle sales, and other code enforcement cases.
- Continued to conduct quarterly Neighborhood Beautification events, offering residents a cost free opportunity to dispose of bulky items.
- Conducted weekly quality-of-life sweeps, remediating 321 sites, and removal of approximately 32.30 tons (64,600 pounds) of trash and debris.
- Twenty-one City employees participated in the Point in Time Count event, an event that was 4.5 hours (5:30 am to 10:00 am). Staff counted a total of 72 unhoused individuals throughout the City.
- Continued enforcement of cannabis-related municipal code violation cases in cooperation with the San Bernardino County Sheriffs Department.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to conduct an annual inspection of the Tobacco Retail Licensing Program to ensure that retailers comply with tobacco control laws and business standards of the City of Hesperia to protect the health, safety, and welfare of residents.
- Conduct proactive enforcement of unpermitted donation bins throughout the City.
- Implement Tire Amnesty Days to curb illegal dumping by allowing residents to drop off up to nine (9) tires per event.
- Conduct proactive inspection of vacant commercial property for unpermitted signage, trash and debris, and deteriorated fencing along Main Street and Bear Valley Road, in an effort to eliminate blight and unsafe conditions.
- Continue to enforce local cannabis laws by conducting sweeps with the San Bernardino County Sheriff's Department.
- Continue to conduct special enforcement programs, concentrating on illegal dumping, commercial vehicles, and other parking violations outside of regular business hours.
- Continue to partner with the Glen Helen Work Release Program to operate the Restoring the Environment for a Cleaner Hesperia (REACH) Program. The REACH crew removes weeds, debris, illegally dumped tires, trash, and maintains City-owned properties.
- Continue operating the Deemed Approved Inspection program to reduce problems caused by public consumption of alcoholic beverages and require all off-sale establishments throughout the City to receive an annual inspection to ensure that blight, litter, graffiti, loitering, and other nuisance activities are not occurring at their place of business.
- Continue the Truck Parking Permit program to allow continued parking of permitted commercial vehicles on qualifying lots and ensure trucks transporting hazardous materials are not parking in neighborhoods.
- Continue to conduct proactive enforcement of illegal commercial truck parking throughout the City.

PERFORMANCE AND WORKLOAD INDICATORS

*During FY 2023-24 the methodology for re-inspection and inspection count as inspections included in New Enforcement Cases was modified.

REACH Program

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Tires (REACH Program)	676	257	1,798	900
Mattresses (REACH Program)	656	758	410	451
City Abatements (Board-ups) (REACH Program)	0	39	18	20
Shopping Carts (REACH Program)	534	449	791	250
Couches (REACH Program)	746	564	569	575
Televisions (REACH Program)	187	172	45	50
Gallons of Hazardous Liquid (REACH Program)	95	64	236	260
Bags of Trash (REACH Program)	1,379	855	1,148	1,296
QUANTITY	**4,273**	**3,158**	**5,015**	**3,802**

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Tonnage	254	275	289	317
Parking Citations	2,857	2,611	2,868	3,154
Notices Issued	1,795	1,804	1,966	2,162
Contracted Abatements	1	1	3	2
Court Hearings	2	5	13	6
Warrants	3	8	5	2
Administrative Citations	520	675	686	754
Tire Amnesty Days	954	2,761	0	600
QUANTITY	**6,386**	**8,140**	**5,830**	**6,997**

Inspections (New and Recheck)

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Truck Parking Inspections (New and Recheck)	403	219	326	358
Code Enforcement Inspections (New and Recheck)	12,977	12,636	15,012	16,522
Rental Housing Inspections (New and Recheck)	1,122	3,298	3,682	4,050
Deemed Approved Inspections (New and Recheck)	151	108	132	132
QUANTITY	**14,653**	**16,261**	**19,152**	**21,062**

ANIMAL CONTROL PROGRAM

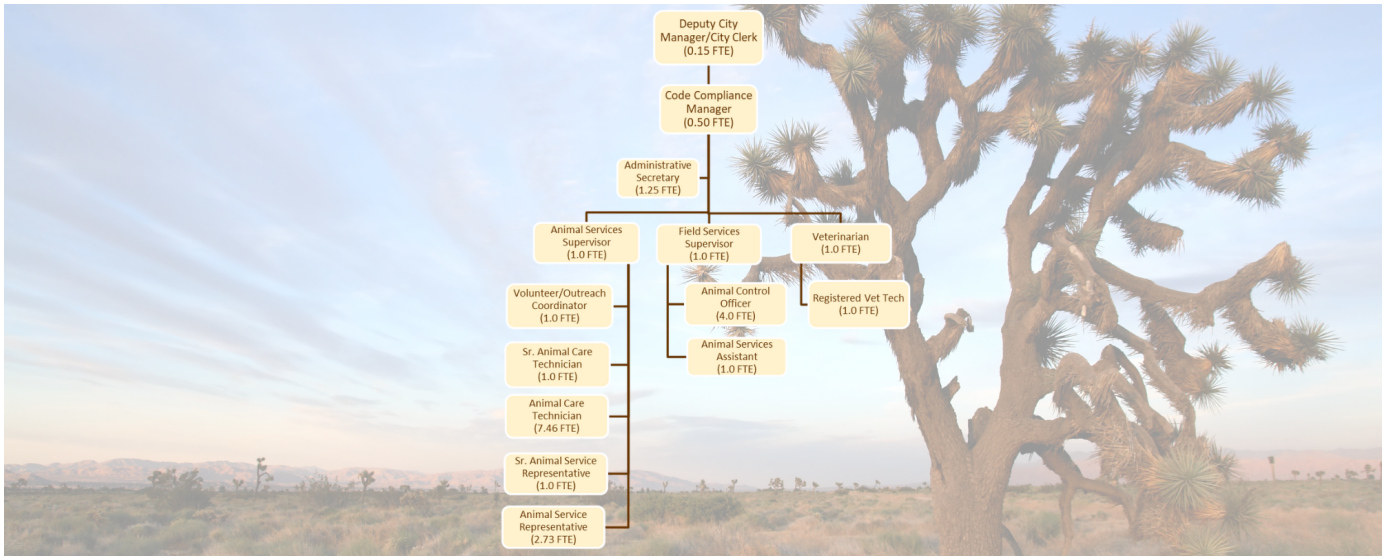


Program Expenditure Summary (100-29-305-5000)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,010,572	$1,147,048	$1,332,380	$1,505,346	$1,745,649
Benefits	$495,402	$589,039	$797,500	$825,765	$972,612
Materials & Operations	$146,610	$176,876	$204,235	$233,048	$218,015
Contractual Services	$199,620	$149,477	$226,565	$300,545	$239,317
Other Operating	$32,005	$33,692	$35,687	$41,979	$39,384
Capital Outlay	$100,058	$18,741	$0	$0	$0
TOTAL	**$1,984,267**	**$2,114,873**	**$2,596,367**	**$2,906,683**	**$3,214,977**

PROGRAM DESCRIPTION

Animal Control provides public safety functions including rabies control, dog licensing, stray and dangerous animal abatement, hearings for public nuisance, quarantine, and hearings for dangerous and/or vicious animals. These functions are paramount in achieving the City Council's goal of Public Safety (Ensure public safety resources adequately protect our community). Animal Control maintains a large population of adoptable animals and provides care, shelter, and treatment for unwanted and abused animals.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	14.25	17.25	17.5	21.9
Part-Time	1.84	3.22	3.22	2.19
FTE	**16.09**	**20.47**	**20.72**	**24.09**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- During Fiscal Year (FY) 2023-24 Animal Services experienced a reorganization that realized a net staffing increase of 1.97 FTE (full-time equivalent). Refer to Section E. City Position Summaries for details.
  - Particularly, the FY 2024-25 Budget includes funding for one Licensed Veterinarian.

2023-24 PROGRAM ACCOMPLISHMENTS

- Continued the Pets and Vets program, which is an adoption initiative, offered to benefit veterans by waving their adoption fees for one animal per year to increase adoptions, decrease euthanasia and recognize and appreciate those who served. Through this initiative 78 pets were adopted.
- Held 2 free adoption events and 8 discounted adoption events to promote adoptions.
- Continued cat adoption program through PetSmart Adoption Charities in Apple Valley PetSmart. There were 39 cat adoptions from July 2023 through June 2024.
- Received a $20,000 grant from the Raymond Pryke Foundation to fund a spay/neuter voucher program for residents.
- Recruited for a Volunteer Coordinator to oversee the Volunteer Program to increase animal enrichment and community involvement at the shelter.
- Continued to promote animal services through media, events, City of Hesperia webpage, 24PetConnect.com webpage, Facebook page, and Instagram page.
- Continued donation outreach resulting in the receipt of blankets, beds, toys, and canned dog food that is needed for the shelter operations and food donations that supplement shelter purchases.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to identify outside funding sources and apply for targeted spay/neuter grants and microchip grants.
- Continue to increase visibility of animal services through media, community events, webpage, Facebook, and Instagram pages.
- Expand outreach programs to help educate the community regarding dog licensing, adoptions, donations, wild life and proper animal care.
- Continue to work with established rescues and search for new rescue groups to assist in the placing of shelter animals.
- Develop and implement a robust Volunteer Program to be overseen by the newly added Volunteer Coordinator position, which will attract and retain qualified volunteers to maximize and enhance shelter animal care.
- Continue plans for expansion of the shelter property for a play group area for dogs to enhance shelter animal experience and enrichment opportunities.
- Enhance outreach to recruit new fosters and strengthen bonds with existing fosters.

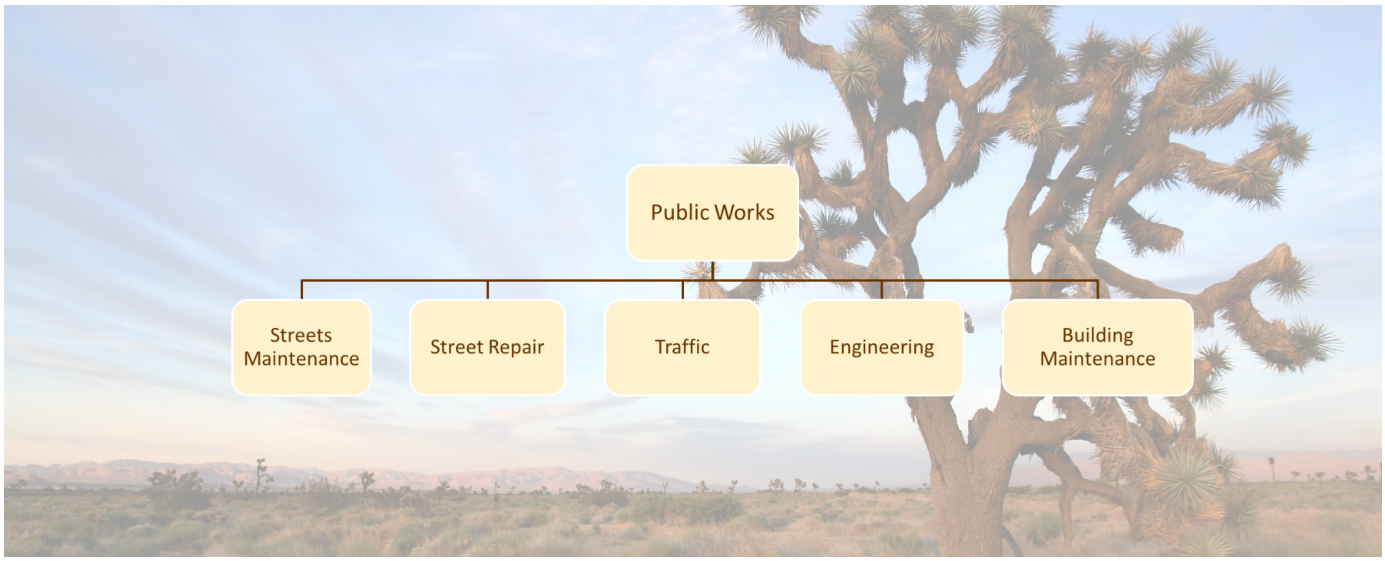
PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Owner Turn-in-Alive (Managed Program 2020)	154	20	80	100
Number of Animals Processed (Intake)	5,924	6,001	4,200	7,400
Animals Adopted/Rescued	2,484	3,084	2,000	3,000
Animals Euthanized	455	796	850	900
Trap, Neuter, Release (TNR) Program	846	783	150	200
Pets/Vets Program	52	78	21	60
Strays Recovered-Alive	4,857	5,111	3,015	5,200
Transfer to another Agency	17	20	55	30
Strays Recovered-Deceased	1,083	1,081	1,025	800
Animal Licenses Issued	6,156	6,034	4,000	5,000
Laundry Detergent 2-4 pallets annually (lbs.) (Shelter Ops. Donations)	20,000	5,000	0	3,000
Officer call response	9,368	10,856	10,500	10,500
Owner Turn-in-Deceased	24	84	37	80
Dog Food (lbs.) (Shelter Ops. Donations)	5,000	1,370	0	1,500
Seized/Abandoned/Agency Assist	181	74	48	120
Citations & Notice of Violations	2,326	2,131	1,035	1,250
Cat Litter pallets annually (lbs.) (Shelter Ops. Donations)	40,000	29,232	0	1,000
Hearings	10	14	10	15
QUANTITY	**98,937**	**71,769**	**27,026**	**40,155**



Public Works

Street Maintenance, Street Repair, Traffic, Engineering, and Building Maintenance



Division Expenditure Summary

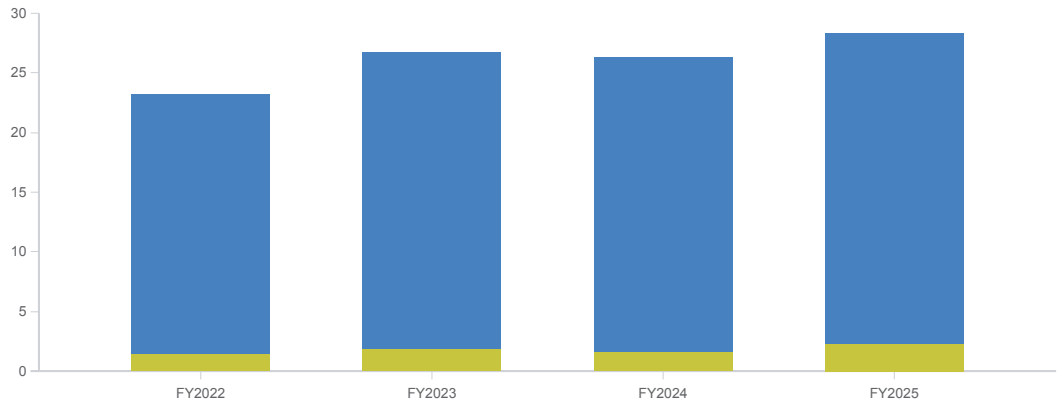
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,654,664	$1,829,480	$1,990,358	$2,243,572	$2,337,259
Benefits	$1,027,724	$993,558	$1,155,794	$1,119,262	$1,160,301
Materials & Operations	$1,060,374	$1,167,151	$1,290,227	$1,452,571	$1,389,425
Contractual Services	$1,116,048	$1,230,990	$1,546,823	$1,261,359	$1,249,239
Other Operating	$364,891	$376,904	$433,508	$395,240	$416,676
Capital Outlay	$287,130	$252,358	$414,394	$563,497	$313,250
Debt Service	$0	$11,616	$0	$0	$0
TOTAL	**$5,510,831**	**$5,862,057**	**$6,831,104**	**$7,035,501**	**$6,866,150**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Streets Maintenance	$1,971,568	$1,955,009	$2,164,396	$2,237,161	$2,157,301
Street Repair	$0	$0	$0	$91,010	$160,428
Traffic	$1,304,178	$1,669,039	$2,081,163	$2,076,977	$1,853,919
Building Maintenance	$1,232,416	$1,343,206	$1,621,997	$1,654,411	$1,670,401
Engineering	$1,002,669	$894,803	$963,548	$975,942	$1,024,101
TOTAL	**$5,510,831**	**$5,862,057**	**$6,831,104**	**$7,035,501**	**$6,866,150**

DIVISION STAFFING

Data Updated May 14, 2024, 7:18 PM



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DIVISION STAFFING in FY2025

DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	21.85	24.9	24.75	26.1
Part-Time	1.38	1.84	1.61	2.274
FTE	**23.23**	**26.74**	**26.36**	**28.374**

STREET MAINTENANCE DIVISION

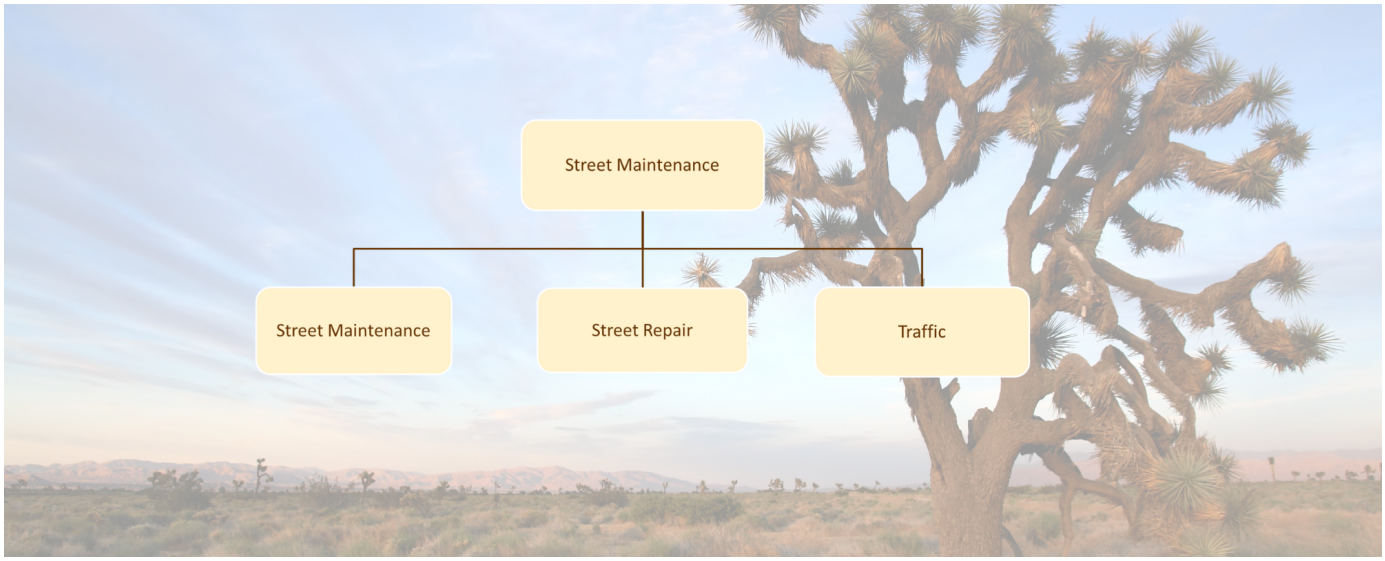


Division Expenditure Summary (263-29-310)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$1,174,826	$1,220,232	$1,395,535	$1,548,170	$1,543,399
Benefits	$603,607	$663,532	$839,336	$756,507	$730,525
Materials & Operations	$429,745	$455,623	$539,442	$632,561	$528,760
Contractual Services	$671,779	$790,903	$961,085	$844,859	$811,118
Other Operating	$204,697	$229,784	$240,768	$240,945	$232,418
Capital Outlay	$191,092	$252,358	$269,394	$291,096	$165,000
Debt Service	$0	$11,616	$0	$0	$0
TOTAL	**$3,275,746**	**$3,624,048**	**$4,245,559**	**$4,314,138**	**$4,011,220**

DIVISION DESCRIPTION

The Street Maintenance Fund includes the Streets Maintenance Program, Street Repair, and Traffic Program. Streets Maintenance is responsible for operations and maintenance of the street and right-of-way network within the City. The Traffic Program is responsible for operations and maintenance of the street and right-of-way network within the City.



DIVISION STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	15.8	17.65	17.6	17.8
Part-Time	0.92	0.92	0.92	1.46
FTE	**16.72**	**18.57**	**18.52**	**19.26**

STREET MAINTENANCE PROGRAM



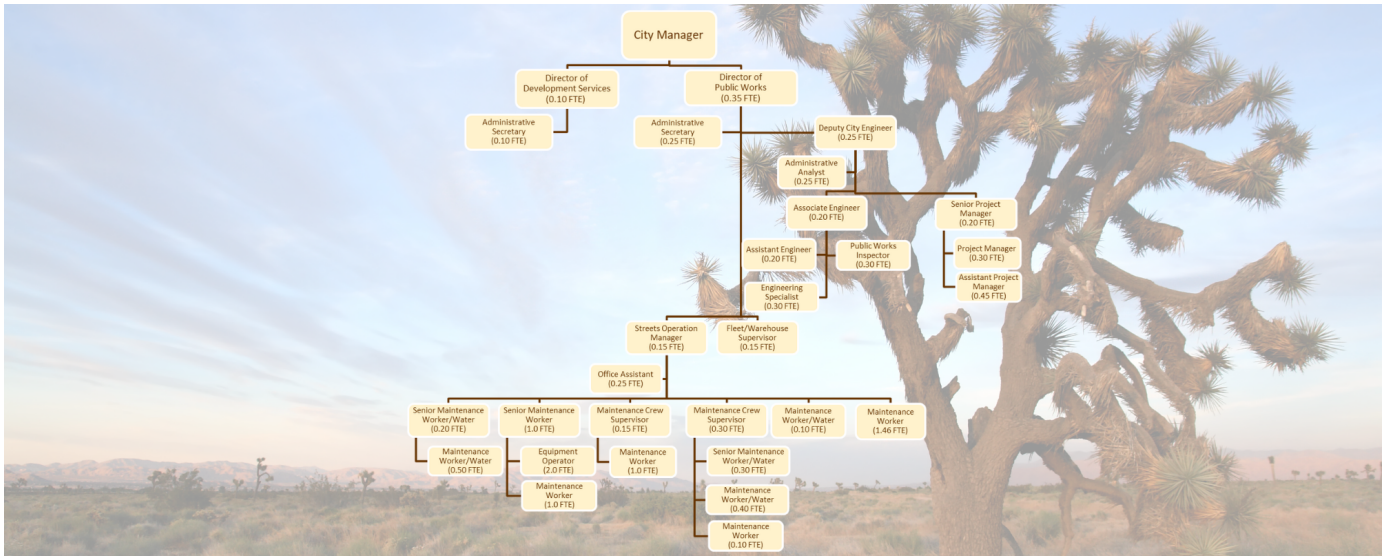
Program Expenditure Summary (263-29-310-3150)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$870,817	$849,725	$924,815	$1,060,697	$1,052,022
Benefits	$446,793	$461,796	$520,907	$481,193	$500,692
Materials & Operations	$184,177	$194,709	$199,390	$270,509	$213,177
Contractual Services	$109,521	$66,780	$123,500	$100,779	$36,126
Other Operating	$169,168	$199,230	$188,784	$204,311	$190,284
Capital Outlay	$191,092	$176,961	$207,000	$119,672	$165,000
Debt Service	$0	$5,808	$0	$0	$0
TOTAL	**$1,971,568**	**$1,955,009**	**$2,164,396**	**$2,237,161**	**$2,157,301**

PROGRAM DESCRIPTION

The Street Maintenance Program is responsible for operations and maintenance of the street and right-of-way network within the City. These responsibilities include, but are not limited to, street and shoulder repair, crack sealing, flood control, box culverts, debris removal, ice control, and support of Code Compliance issues and City-sponsored functions. This program is also responsible for the maintenance of all stormwater inlets and outlets, ensuring that they remain unobstructed for the free flow of stormwater runoff.

*Hesperia has approximately 540 miles of roads, with 500 paved and 40 unpaved.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	10.85	10.7	10.65	10.85
Part-Time	0.92	0.92	0.92	1.46
FTE	**11.77**	**11.62**	**11.57**	**12.31**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Used 340 tons of cold mix to repair 54,000 potholes.
- Overlayed and repaired 15,000 square feet of pavement.
- Repaired 4,500 square feet of water patches.
- Removed sand and debris on City roadways from Hurricane Hilary storm damage.
- Rehabilitated flood control channel located on Lemon Street.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to maintain storm drain facilities, retention basins, and associated dry wells consistent with State and Federal Law.
- Reestablish and repair Natural Drainage Course (NDC) at Live Oak Street and Datura Avenue.
- Repair and clean proposed detour route along Mesquite Street from 7th Avenue to Maple Avenue.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Cold Mix (Tons)	300	552	340	300
Storm Drains Cleaned (Counts)	480	550	250	450
Crack-Seal (Feet)	0	0	2,070	4,000
Dirt Roads Graded (Miles)	30	49	33	30
Berms Constructed (Feet)	520	250	790	500
Fill Dirt (Loads)	100	1,702	625	600
Pavement Repaired/Water Patches (Sq. Ft.)	4,450	3,901	4,500	0
Shoulders Graded (Miles)	60	50	43	60
Pavement Repaired (Square Feet)	8,000	15,819	15,000	0
Potholes Repaired	30,000	42,739	54,000	50,000
Debris to Mojave Yard (Loads)	60	418	310	300
Hot Mix (Tons)	200	268	645	0
Debris Tons (Weeds, Trash-Advanced Disposal)	300	376	512	500
QUANTITY	**44,500**	**66,674**	**79,118**	**56,740**

*For FY 2025 (2024-25), Pavement Repair/Water Patches, Pavement Repaired and Hot mix will be recorded under the Street Repair Program (3160) and Water Street Repair Program (4160).

STREET REPAIR PROGRAM



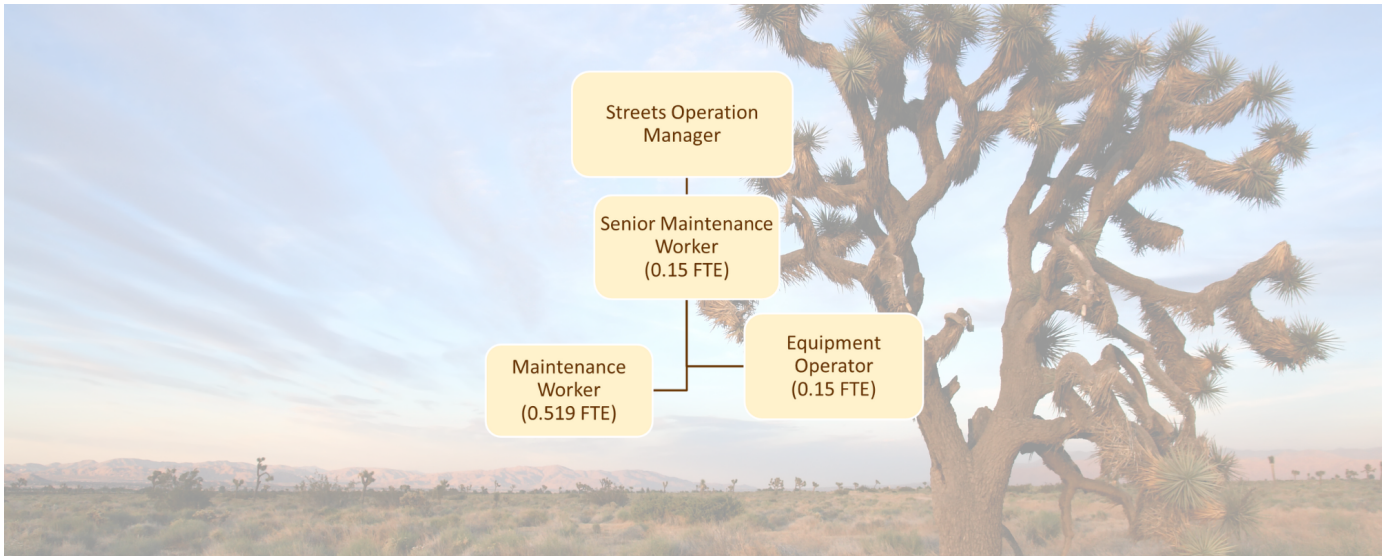
Program Expenditure Summary (263-29-310-3160)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$0	$0	$0	$33,088	$48,950
Benefits	$0	$0	$0	$20,284	$27,880
Materials & Operations	$0	$0	$0	$12,940	$39,508
Contractual Services	$0	$0	$0	$0	$750
Other Operating	$0	$0	$0	$650	$2,390
Capital Outlay	$0	$0	$0	$24,048	$40,950
TOTAL	**$0**	**$0**	**$0**	**$91,010**	**$160,428**

PROGRAM DESCRIPTION

Prior to the FY 2023-24, the Street Maintenance Program was responsible for operations and maintenance of the street and right-of-way network within the City which included the paving of water patches. To better track expenditures of these distinct functions, Street Maintenance and Street Repair have been separated during the approved FY 2023-24 First Quarter Budget Review. It should be noted that all FY 2023-24 program accomplishments, as well as workload indicators for FY 2023-24 and before are shown with Street Maintenance.

The Street Repair Program is responsible for paving of all water patches within the water divisions. These responsibilities include, but are not limited to, asphalt repair due to water line repairs and pipeline replacements. The program will also be responsible for minor paving overlays as well as City-wide pothole repairs.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0	0	0	0.6
Part-Time	0	0	0	0.219
FTE	**0**	**0**	**0**	**0.819**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

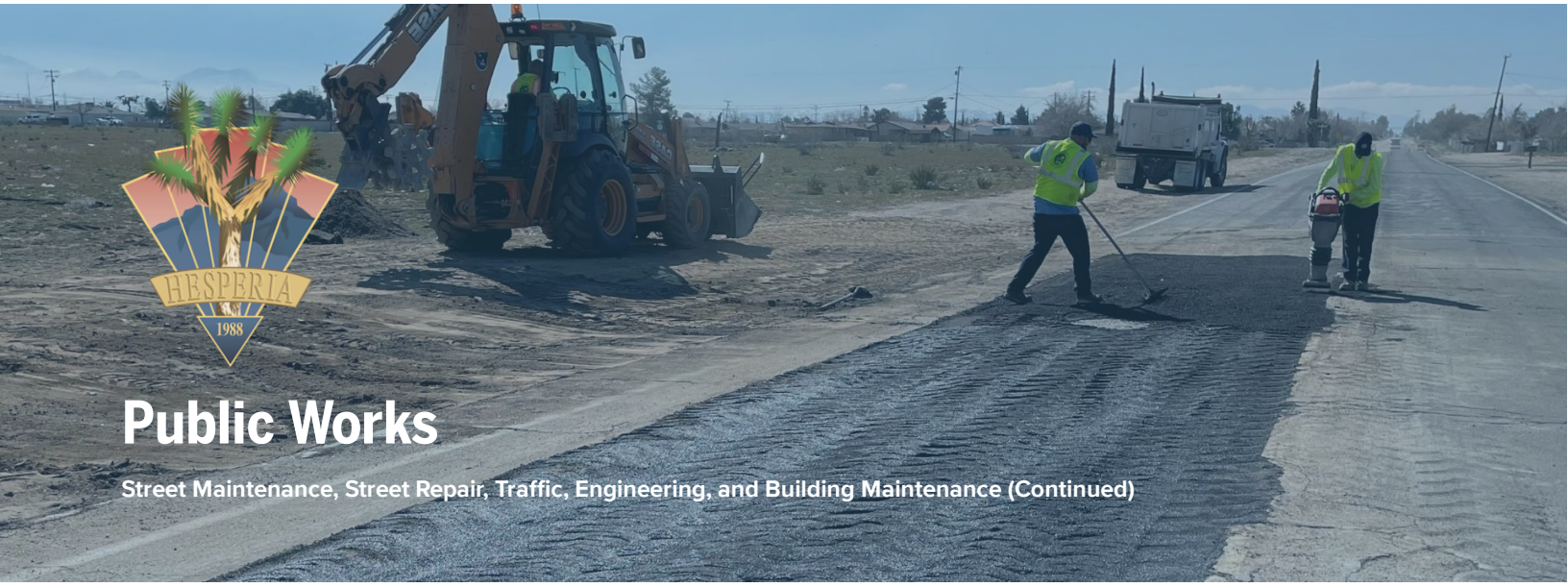
- Funding in the amount of $40,950 is included for the purchase of a swaploader hook lift.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Repair 21,250 square feet of water patches.
- Overlay and repair 21,250 square feet of pavement.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2025
Quantity	
Street Repair Pavement Repaired/Water Patches (Sq. Ft)	3,750
Street Repair Pavement Repaired (Sq. Ft.)	3,750
QUANTITY	**7,500**



Public Works

Street Maintenance, Street Repair, Traffic, Engineering, and Building Maintenance (Continued)

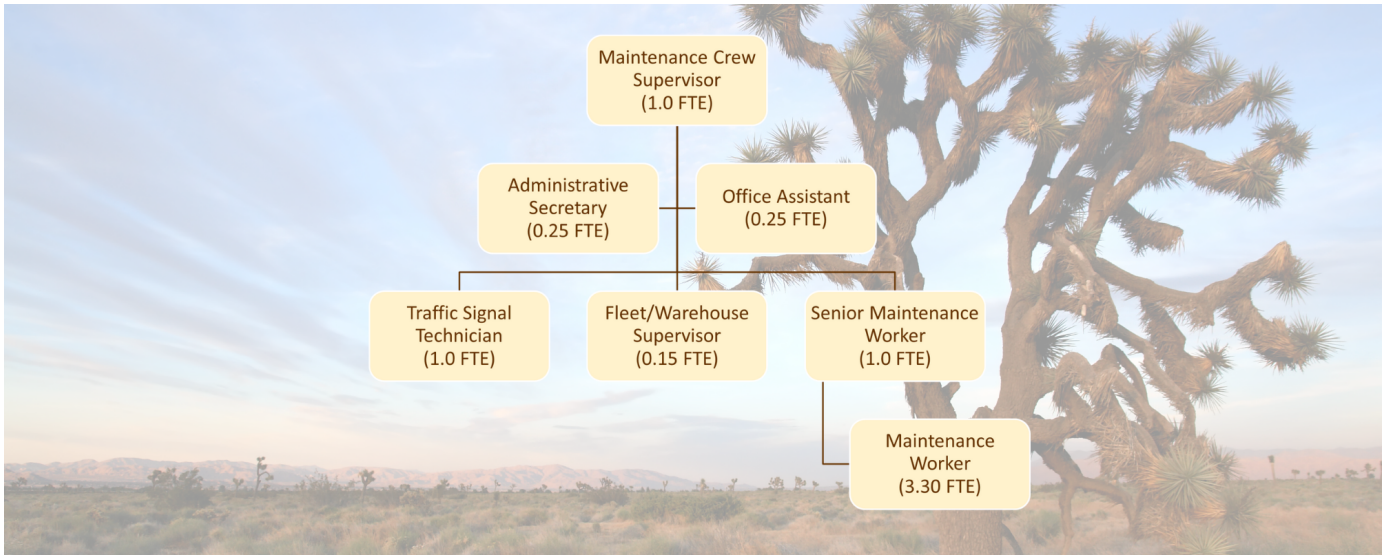
TRAFFIC PROGRAM

Program Expenditure Summary (263-29-310-3170)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$304,009	$370,507	$470,720	$487,473	$491,377
Benefits	$156,814	$201,736	$318,428	$275,314	$229,833
Materials & Operations	$245,568	$260,914	$340,052	$362,052	$315,583
Contractual Services	$562,258	$724,123	$837,585	$744,080	$774,992
Other Operating	$35,529	$30,554	$51,984	$36,634	$42,134
Capital Outlay	$0	$75,397	$62,394	$171,424	$0
Debt Service	$0	$5,808	$0	$0	$0
TOTAL	**$1,304,178**	**$1,669,039**	**$2,081,163**	**$2,076,977**	**$1,853,919**

PROGRAM DESCRIPTION

The Traffic Program is responsible for operations and maintenance of the street and right-of-way network within the City. These responsibilities include, but are not limited to, sign maintenance, traffic signal maintenance, striping, street sweeping, weed abatement, graffiti removal, and support of Code Compliance issues and City-sponsored functions. This Program is responsible for ensuring safe traffic flow within the City through the proper use and maintenance of signs and markings, traffic signals, and related traffic control devices, practices, and techniques.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	4.95	6.95	6.95	6.95
FTE	**4.95**	**6.95**	**6.95**	**6.95**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Replaced overhead street name signs at twenty-four (24) signalized intersections.
- Inspected and maintained over 599 signs.
- Removed graffiti from over 641 locations, totaling over 40,000 square feet.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to manage street sweeping services provided by the City's contractor so that streets and bike lanes will be free of debris and trash.
- Continue to clean and maintain bus shelters to support public transportation within the City.
- Remove garage sale signs from City right-of-way every Monday.
- Continue to provide the following support to the Engineering Program:
  - Complete work orders that require the installation of new signage, legend painting, or traffic signal modification.
  - Install new traffic signals for 2024-25.
  - Collaborate on the Ranchero Road widening project.
- Inspect, identify, and replace weathered and outdated signage.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Crosswalk and Curb (Feet)	2,335	0	1,988	2,000
Graffiti Sites Addressed	569	569	641	1,000
Legends Painted (Stop, Bar, Arrows, Speed Limit)	34	22	119	140
Signs Maintained	791	1,620	599	1,500
Street Sweeping (Curb Miles)	5,213	5,213	5,213	5,213
Striping (Feet)	144,992	71,704	30,671	100,000
QUANTITY	**153,934**	**79,128**	**39,231**	**109,853**

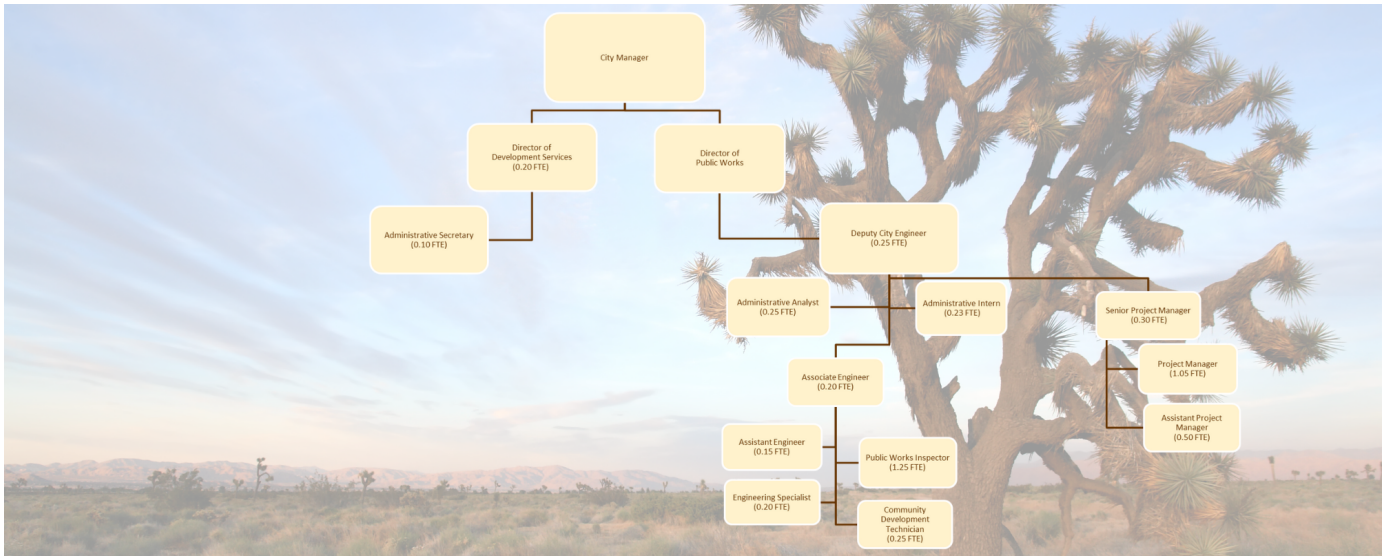
ENGINEERING PROGRAM

Program Expenditure Summary (100-29-310-3100)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$374,641	$449,621	$391,134	$447,331	$517,109
Benefits	$351,530	$218,749	$185,164	$214,682	$257,283
Materials & Operations	$12,898	$16,349	$14,828	$15,450	$16,180
Contractual Services	$243,211	$197,577	$354,300	$175,000	$182,749
Other Operating	$20,389	$12,507	$18,122	$20,126	$20,780
Capital Outlay	$0	$0	$0	$103,353	$30,000
TOTAL	**$1,002,669**	**$894,803**	**$963,548**	**$975,942**	**$1,024,101**

PROGRAM DESCRIPTION

Engineering is responsible for the planning, design, and construction of the infrastructure of the City to address the needs of the community both today and in the future. The Program also reviews all development proposals to ensure that they conform to City codes and standards, and provides technical input to street, traffic, transit, and wastewater member agencies, which meets the City Council goal pertaining to Capital Improvement. Engineering also oversees all aspects of the City's Capital Improvement Program, including the Annual Paving Program and street, wastewater, potable water, and storm drain related construction projects. The Engineering Program maintains responsibility for traffic engineering and works closely with the Public Works Department to respond to concerns.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	4.05	4.25	4.15	4.7
Part-Time	0.23	0.69	0.46	0.23
FTE	**4.28**	**4.94**	**4.61**	**4.93**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- $30,000 has been included for the purchase of surveying equipment.

2023-24 PROGRAM ACCOMPLISHMENTS

- Construction began on the Silverwood Trail Bridge.
- Updated permit language to reflect new user fees and requirements.
- Updated MS4 (Municipal Separate Storm Sewer System) inspection schedule to remain in compliance with state regulations.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Begin design and Caltrans permitting process for Maple Avenue Rehabilitation project.
- Completion of I-15 Lift Station project.
- Continue partnership with San Bernardino County to widen Ranchero Road including replacement of the bridge over the Aqueduct.
- Continue partnership with San Bernardino County Transit Authority (SBCTA) on the project widening of State Highway 395.
- Coordinate with Caltrans on Interstate 15 (I-15) maintenance project that will include detours onto City roadways.
- Continue oversight of the MS4 Stormwater State permit requirements.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Contract Plan Review	17	40	20	35
Request for Cost Proposal/Quote Issued	9	6	2	4
Active CIPs Managed	21	19	12	15
STRM Program Permits Issued (Subdivisions, Commercial, Industrial & Multi-family)	75	30	20	25
Submittals for Development Projects (Subdivisions, Parcel Maps, Commercial, Industrial & Multi-family)	50	120	60	80
Inspections (Public Works Engineering)	2,994	3,500	2,600	3,500
Encroachment Permits	2,018	1,500	1,200	1,000
Engineering Conditions	66	40	25	30
In-House Plan Review	33	80	40	40
Request for Proposals/Request for Qualifications Issued	7	3	1	2
Dedication (Irrevocable Offer of Dedication) Document Preparation (Writing Legal/Drafting Plat)	31	33	30	30
Document Review (Lot Mergers, Easements, Lot Line Adjustments, and Certificate of Corrections)	7	15	10	12
Grants Administered	4	4	5	5
Traffic Work Orders	33	35	45	50
Professional Services Agreements Administered	14	12	1	3
Construction Contracts Administered	7	8	8	6
Capital Improvement Projects Bid	8	5	5	4
In-House Project Design Hours	76	80	60	50
Development Review Committee Review	66	40	40	40
QUANTITY	**5,536**	**5,570**	**4,184**	**4,931**

BUILDING MAINTENANCE PROGRAM



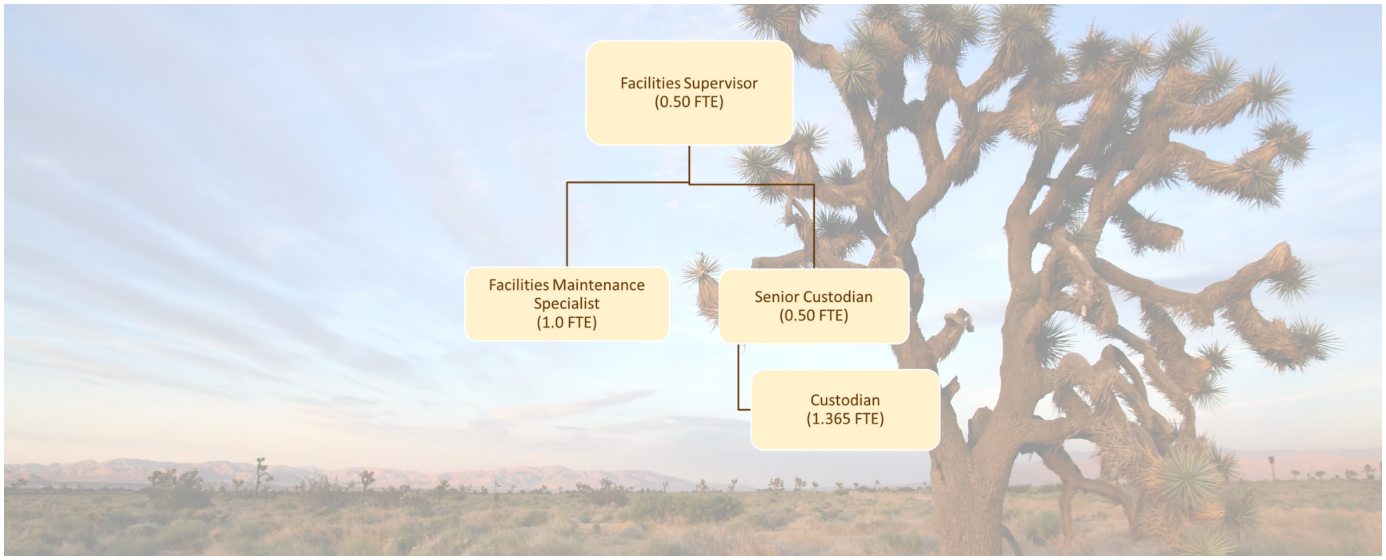
Program Expenditure Summary (100-29-310-3110)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$105,197	$159,627	$203,689	$214,983	$227,801
Benefits	$72,587	$111,277	$131,295	$127,789	$144,613
Materials & Operations	$617,731	$695,179	$735,957	$791,620	$804,977
Contractual Services	$201,058	$242,510	$231,438	$241,500	$254,622
Other Operating	$139,805	$134,613	$174,618	$133,519	$161,088
Capital Outlay	$96,038	$0	$145,000	$145,000	$77,300
TOTAL	**$1,232,416**	**$1,343,206**	**$1,621,997**	**$1,654,411**	**$1,670,401**

PROGRAM DESCRIPTION

Building Maintenance supports all City and facilities through a predictive/preventive maintenance program that reduces facility depreciation and equipment/structural failures. The objective of this Program is to reduce the amount of unknown trouble calls that inconvenience customers and escalate maintenance costs. This program is supported by computerized maintenance management software which will allow Building Maintenance to better serve customers through planning and scheduling of maintenance activities. This will provide customers with advanced notification of maintenance that will be conducted in their work areas, while reducing the effects of catastrophic mechanical and structural failures leading to prolonged customer inconvenience and interruption of daily operations.

In addition, this program is responsible for supporting Building Maintenance operations and landscape management at City Hall and County Library (9700 and 9650 Seventh Avenue), Animal Control (11011 East Santa Fe Avenue), Police Department (15840 Smoke Tree), the City of Hesperia Park and Ride Facility (Joshua at Highway 395), Eighth Street Paseo, and the Township Landscape Management.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	2	3	3	3
Part-Time	0.23	0.23	0.23	0.365
FTE	**2.23**	**3.23**	**3.23**	**3.365**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Repaired, replaced, completed maintenance of all evaporative swamp coolers and heater efficiency at Hesperia Animal Shelter facility.
- Completed office reorganizations and cubical reconfigurations for space allocation at all City facilities.
- Overseen the cubicle reconfiguration and construction of additional offce space located within the Information Technology area at City Hall.
- Averaged a response time of less than twenty-four hours to submitted service requests by City staff.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Complete the LED Retrofit Project in Council Chambers, Hesperia City Library, and Civic Park. This project will eliminate the use of outdated light bulbs and replace them with LED energy efficient lighting to reduce energy costs, as well as increase lighting.

PERFORMANCE AND WORKLOAD INDICATORS

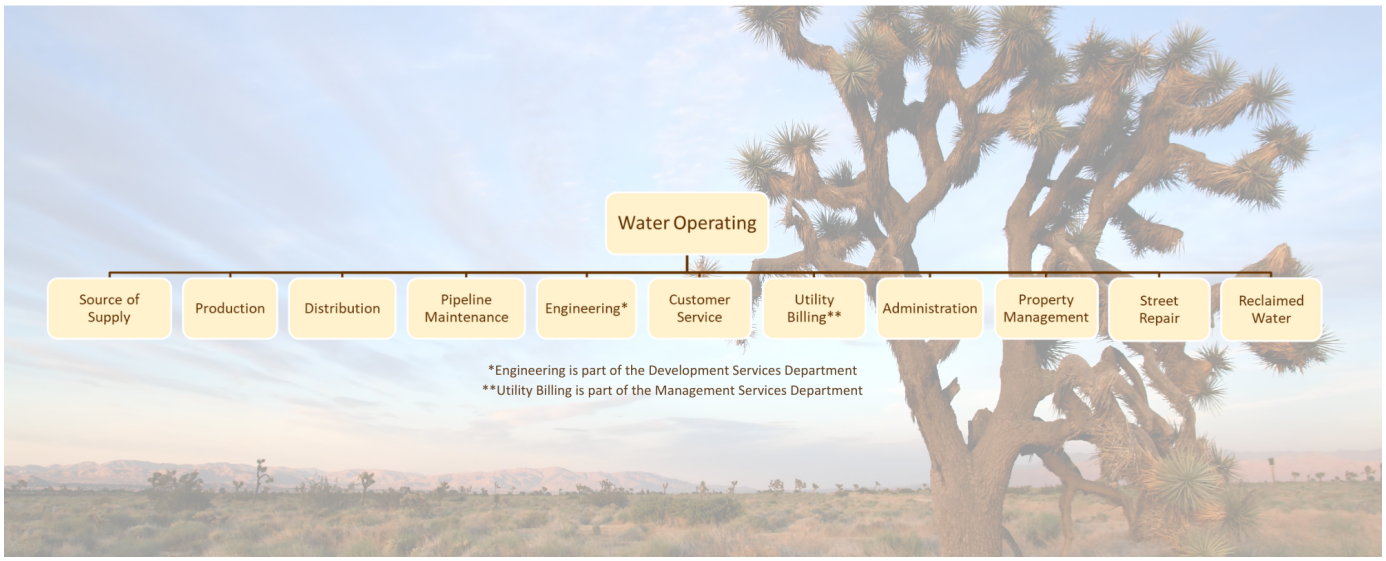
Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Hard Surface Cleaning (Square Feet)	5,000	15,000	325,000	325,000
Sub Contract Invoices Processed	300	40	206	280
Customer Service Request Orders	0	237	362	443
Painting (Square Feet)	0	300	200	250
Contracts Administered	9	11	15	15
Carpets Deep Cleaned (Square Feet)	2,500	22,000	12,000	15,000
Service Requests	0	0	0	0
Lamps Replaced	0	350	450	450
Backlog Work Orders/PM's	0	10	64	10
Work Orders Completed	0	227	253	470
QUANTITY	**7,809**	**38,175**	**338,550**	**341,918**

*Beginning in FY 2023-24, Hard Surface Cleaning consists of all hard surfaces cleaned by custodial staff on a daily and weekly schedule.



Water

Source of Supply, Production, Distribution, Pipeline Maintenance, Engineering, Customer Service, Administration, Property Management, Street Repair, and Reclaimed Water



Division Expenditure Summary

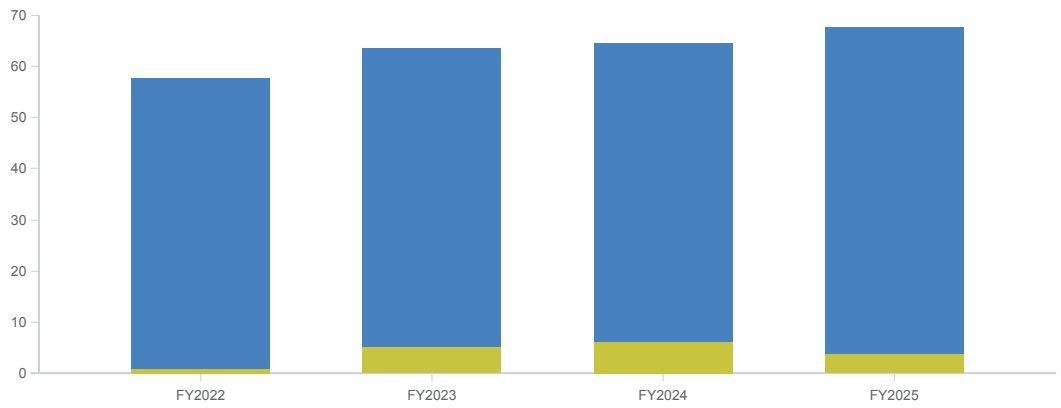
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$4,127,117	$4,566,375	$4,913,883	$5,398,194	$5,469,003
Benefits	$2,261,791	$2,122,077	$2,812,518	$2,848,812	$3,128,011
Materials & Operations	$7,858,130	$7,683,873	$9,822,622	$7,721,647	$9,787,026
Contractual Services	$1,247,094	$997,692	$1,478,259	$1,193,476	$1,304,350
Other Operating	$2,930,842	$2,795,477	$3,428,131	$3,364,341	$4,042,168
Capital Outlay	$412,782	$567,678	$940,900	$1,642,365	$781,950
Debt Service	$234,636	$66,499	$234,636	$284,636	$234,636
TOTAL	**$19,072,392**	**$18,799,671**	**$23,630,949**	**$22,453,471**	**$24,747,144**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Reclaimed Water					
Administration	$240,993	$93,656	$289,116	$289,610	$302,426
RECLAIMED WATER TOTAL	**$240,993**	**$93,656**	**$289,116**	**$289,610**	**$302,426**
Water					
Source of Supply	$3,407,362	$2,965,364	$4,477,415	$2,213,742	$3,802,457
Production	$4,233,003	$4,497,518	$5,466,358	$5,673,796	$5,621,196
Distribution System Maintenance	$1,583,431	$1,791,339	$1,759,117	$2,331,771	$1,826,985
Pipeline Maintenance	$963,447	$873,153	$1,262,487	$1,266,844	$1,117,190
Engineering	$974,771	$721,998	$1,167,742	$872,630	$967,632
Customer Service	$1,985,623	$2,131,354	$2,256,629	$2,090,408	$2,278,930
Utility Billing	$1,565,569	$1,178,463	$1,648,761	$1,497,774	$1,400,116
PropertyManagement	$375,286	$484,241	$483,739	$468,834	$524,250
Water Administration	$3,742,907	$4,062,585	$4,819,585	$5,111,710	$5,660,456
Street Repair	$0	$0	$0	$636,352	$1,245,506
WATER TOTAL	**$18,831,399**	**$18,706,015**	**$23,341,833**	**$22,163,861**	**$24,444,718**
TOTAL	**$19,072,392**	**$18,799,671**	**$23,630,949**	**$22,453,471**	**$24,747,144**

DIVISION STAFFING

Data Updated May 14, 2024, 7:18 PM



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DEPARTMENT STAFFING in FY2025

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	56.75	58.48	58.38	64.08
Part-Time	0.85	5.08	6.18	3.676
FTE	**57.6**	**63.56**	**64.56**	**67.756**

Source of Supply Program



Program Expenditure Summary (700-29-400-4010)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$55,835	$34,361	$0	$0	$0
Benefits	$20,056	$11,193	$0	$0	$0
Materials & Operations	$3,331,471	$2,919,810	$4,477,415	$2,213,742	$3,802,457
TOTAL	**$3,407,362**	**$2,965,364**	**$4,477,415**	**$2,213,742**	**$3,802,457**

PROGRAM DESCRIPTION

Source of Supply is responsible for managing and reporting the annual production of water. Part of the management is complying with the adjudication of the Mojave Basin. The adjudication sought to rectify the overproduction of water that caused a reduction of water flow accessible to producers in the northern portion of the Mojave Basin (downstream towards the City of Barstow). After a series of legal findings, the adjudication of the Mojave Basin Area was made final by a court decision in January 1996.

While the District owns 14,531 acre-feet (AF) of base annual production (BAP), adjudication restricts productions to 7,905 AF or 54.4% of the BAP. For FY 2023-24; however, it is anticipated for FY 2024-25 BAP will be restricted to 50.4% or 7,324 AF. This restricted amount is called the free production allowance (FPA). Water production exceeding the annual FPA must be either replenished from third party water rights owners through annual leases or purchased directly from the Mojave Basin Area Watermaster at a premium cost. In addition, the Program is also responsible for all public information and school education programs pertaining to water conservation and in assisting homeowners and businesses to eliminate water waste.

PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0.75	0.75	0	0
FTE	**0.75**	**0.75**	**0**	**0**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

It is projected that the Water District will produce 13,500 acre feet (AF) of water during Water Year (WY) 2023-24, which spans the time frame of October 2023 through September 2024. The WY 2023-24 production will exceed the Water District's current annual production allowance of 7,324 AF of water by 6,176 AF. To alleviate the over production, the Water District must either secure leased rights from resellers or lease from the Mojave Basin Area Watermaster. The following table identifies the Water District projected replacement obligation plan.

Production:	*WY 2020-21* **FY 2021-22**	*WY 2021-22* **FY 2022-23**	*WY 2022-23* **FY 2023-24***	*WY 2023-24* **FY 2024-25**
Annual Water District Production	14,942	14,129	12,906	13,500
Municipal & Industrial Production Allowance	7,795	7,795	8,883	7,324
Estimated Production Overage	**7,147**	**6,334**	**4,023**	**6,176**
Secured Leases & Use of Inventory Water:				
City of Hesperia	3,504	3,705	3,665	3,395
Third Party	613	662	81	42
Total Secured Leases	**4,117**	**4,367**	**3,746**	**3,437**
Difference between Production Overage & Leases (FY 2023-24 & FY 2024-25 Pending Lease Negotiations)	**3,030**	**1,967**	**277**	**2,739**

***Per Mojave Water Master Report dated 05/02/2024**

- As indicated by the chart above, the City of Hesperia is the Water District's largest provider of leased water rights. The FY 2024-25 projected cost for WY 2023-24 water is $3,640,730, with 6,176 AF at a cost of $562 per AF. Should the District be required to lease from the Watermaster, the posted WY 2023-24 rate is $624 per AF, which is a 3.2% decrease from the prior water year rate of $645 per AF.

2023-24 PROGRAM ACCOMPLISHMENTS

- Continued to perform water audits upon request for residential and commercial properties.
- Continued to enforce the City's Landscape Ordinance Program and referred repeat violators to Code Enforcement for further follow-up.
- Followed up with customers that triggered leak detection through the Advanced Metering Analytics (AMA) software, Beacon.
- Promoted water conservation awareness at the annual Hesperia Days event and High Desert Home and Garden Show.
- Promoted the District's AMA software by distributing informational flyers to eligible participants through bimonthly billing and the Hesperia Days event.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to promote water conservation awareness at local community events including the annual Hesperia Days event and High Desert Home and Garden Show.
- Continue to enforce the City's Landscape Ordinance Program and refer repeat violators to Code Enforcement for further follow-up.
- Continue to promote the District's AMA software by distributing informational flyers to eligible participants.
- Continue to provide residential and commercial water audits upon request.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Conservation Kits Distributed	50	50	50	50
Nuisance Water Complaints Addressed	25	30	40	45
Community Event Participation	1	1	2	2
School Presentations Made	0	0	0	3
Follow-up with customers that trigger leak detection	100	75	120	750
Permanent Water Purchase (Acre-Feet) (Alto)	360	0	0	0
Commercial Water Audits Performed	5	1	5	5
Make-up Water for Centro Subarea	900	748	950	0
Residential Water Audits Performed	12	5	20	50
QUANTITY	**1,453**	**910**	**1,187**	**905**

Replacement Water for Alto Subarea	*WY 2020-21* **FY 2021-22**	*WY 2021-22* **FY 2022-23**	*WY 2022-23* **FY 2023-24***	*WY 2023-24* **FY 2024-25**
Base Annual Production (Acre-Feet)	14,171	14,531	14,531	14,531
Free Production Allowance (60% Ramped Down)	7,795	7,993	7,905	7,324
Production Amount (Pumped)	14,942	14,129	15,004	13,500
Replacement Water for Alto Subarea	**7,147**	**6,136**	**7,099**	**6,176**
Mojave Basin Area Watermaster Lease Rate (per acre foot)	$563	$584	$645	$624
Percent Increase	-7%	4%	10%	-3.2%

Production Program

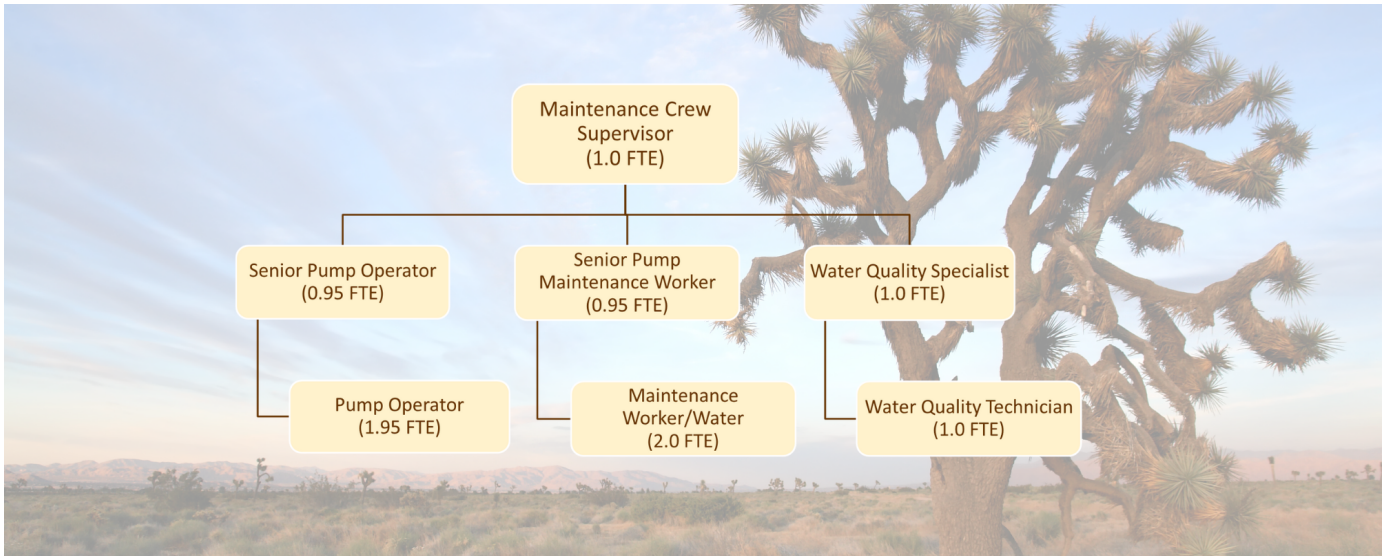


Program Expenditure Summary (700-29-400-4020)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$612,049	$699,660	$744,298	$702,849	$722,592
Benefits	$338,403	$351,313	$440,128	$390,651	$422,768
Materials & Operations	$2,936,773	$2,956,490	$3,300,807	$3,576,240	$3,662,846
Contractual Services	$181,246	$202,009	$225,200	$212,484	$213,840
Other Operating	$30,085	$49,906	$53,025	$44,525	$49,250
Capital Outlay	$134,447	$238,140	$702,900	$747,047	$549,900
TOTAL	**$4,233,003**	**$4,497,518**	**$5,466,358**	**$5,673,796**	**$5,621,196**

PROGRAM DESCRIPTION

This Program is responsible for performing proactive, preventative, and reactive maintenance to the infrastructure required to extract, disinfect, and store drinking water supplies. The City utilizes 15 wells located throughout the service area to extract ground water. In some areas, extracted groundwater is piped directly to reservoirs to be used to meet peak demands during the summer months. The Program has adopted a five-year maintenance plan to ensure that the 14 reservoirs providing 64.5 million gallons of storage are inspected and cleaned. Water Production is also responsible for performing water quality samples to meet stringent standards set forth by the Environmental Protection Agency (EPA) and the State Water Resources Control Board (SWRCB).



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	7.85	8.85	9.85	8.85
FTE	**7.85**	**8.85**	**9.85**	**8.85**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Implemented the use of digital pump charts, allowing for real-time data to be viewed remotely.
- Completed rehabilitation of Well 22A. Rehabilitation included chemical disinfectant, 7-stage pump, and column pipe.
- Completed Unregulated Contaminant Monitoring Rule 5 sampling, as mandated by the Federal Environmental Protection Agency.
- Upgraded communication method between sewer lift station and SCADA control center.
- Assisted the Engineering program with waterline shutdowns as part of the Ranchero Road Widening Project.
- Installed new 18” flow meter at Booster Station 18.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Identify new software to better manage the District's backflow and cross-connection control program.
- Assist Supervisory Control and Data Acquisition (SCADA) vendor with the implementation of new software, hardware, and radio infrastructure as part of the SCADA upgrade.
- Assist Engineering with the startup of the Caliente Road sewer lift station.
- Replace existing chlorination equipment that has reached its useful life expectancy.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Test Backflow Assemblies	1,500	1,540	1,550	1,565
Water Booster Station	7	8	8	8
Reservoirs	15	15	15	15
Wells	16	16	16	16
Water Samples	2,000	1,850	1,775	1,700
QUANTITY	**3,538**	**3,429**	**3,364**	**3,304**

Production of Water

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Non-Potable Water Produced (Hesperia Lakes)	380	400	357	360
Potable Water Produced (Acre-Feet)	14,562	13,729	12,549	12,600
QUANTITY	**14,942**	**14,129**	**12,906**	**12,960**



Water

Source of Supply, Production, Distribution, Pipeline Maintenance, Engineering, Customer Service, Administration, Property Management, Street Repair, and Reclaimed Water (Continued)

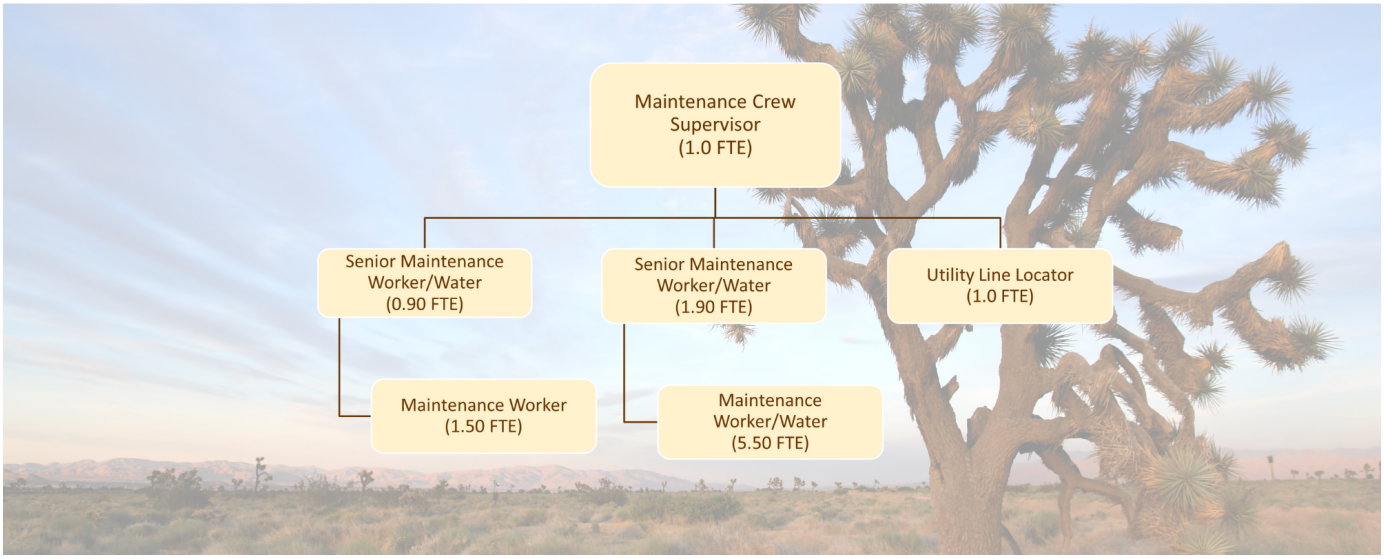
DISTRIBUTION PROGRAM

Program Expenditure Summary (700-29-400-4030)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$748,849	$760,953	$800,180	$921,957	$920,736
Benefits	$405,262	$360,468	$483,976	$434,952	$443,631
Materials & Operations	$309,080	$330,461	$336,736	$343,569	$362,443
Contractual Services	$3,077	$0	$200	$6,860	$13,235
Other Operating	$61,735	$83,357	$83,025	$87,025	$86,940
Capital Outlay	$55,428	$256,100	$55,000	$537,408	$0
TOTAL	**$1,583,431**	**$1,791,339**	**$1,759,117**	**$2,331,771**	**$1,826,985**

PROGRAM DESCRIPTION

Distribution is responsible for performing proactive, preventative, and reactive maintenance to the distribution system used to purvey drinking water to the citizens of Hesperia. The City's water distribution system consists of over 600 miles of pipeline, 5,000 fire hydrants, 27,000 service lines, and 14,000 valves used to isolate sections of water mains during an emergency. The Distribution Program has adopted a five-year maintenance program to ensure that each valve is inspected and operated. Valves identified to be critical to the operation of the system are inspected and operated annually. Water Distribution performs annual dead-end flushing to remove stagnant water that can degrade water quality over time, as by the State Water Resources Control Board (SWRCB) directives.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	10.8	11.8	10.8	11.8
Part-Time	0	0	0	0
FTE	**10.8**	**11.8**	**10.8**	**11.8**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Repaired 910 water leaks including water main lines, service lines, and meters.
- Replaced 70 water service lines throughout the City.
- Performed valve maintenance on 2,845 valves including 300 critical valves located throughout the water distribution system.
- Completed 10,000 line locating requests for Underground Service Alert (USA/DigAlert).
- Performed maintenance on 500 fire hydrants throughout the water distribution system.
- Installed 70 new meters and service lines for residential and commercial construction projects.

2024-25 PROGRAM GOALS & OBJECTIVES

- Maintain efficient operation of the water distribution system.
- Maintain number of fire hydrants per established goal (500) from Water Operations Manager.
- Assist with customer service line inventory for compliance with the Lead and Copper Rule Revisions (LCRR).
- Maintain standard of timely installation of new water service lines and meter sets for residential and commercial development.
- Abandon 4" steel water main located on Sultana Street between Maple Avenue and Cottonwood Avenue.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
New Meter Sets	101	98	70	70
Utility Line Locates	12,711	12,235	12,000	12,000
Service Replacements	297	235	70	50
Water Lines Flushed/Blowoffs	300	300	300	300
Valves Serviced	2,945	1,961	2,845	2,845
Water Service Line Leaks Repaired	809	698	750	700
Fire Flow Tests	36	30	28	30
Water Main Line Repaired	182	203	150	150
Water Meter Leaks Repaired	10	12	10	10
Air release valves serviced	15	35	25	25
Fire Hydrants Serviced (Total of 5,445 Citywide)	213	313	500	500
QUANTITY	**17,619**	**16,120**	**16,748**	**16,680**

PIPELINE MAINTENANCE PROGRAM

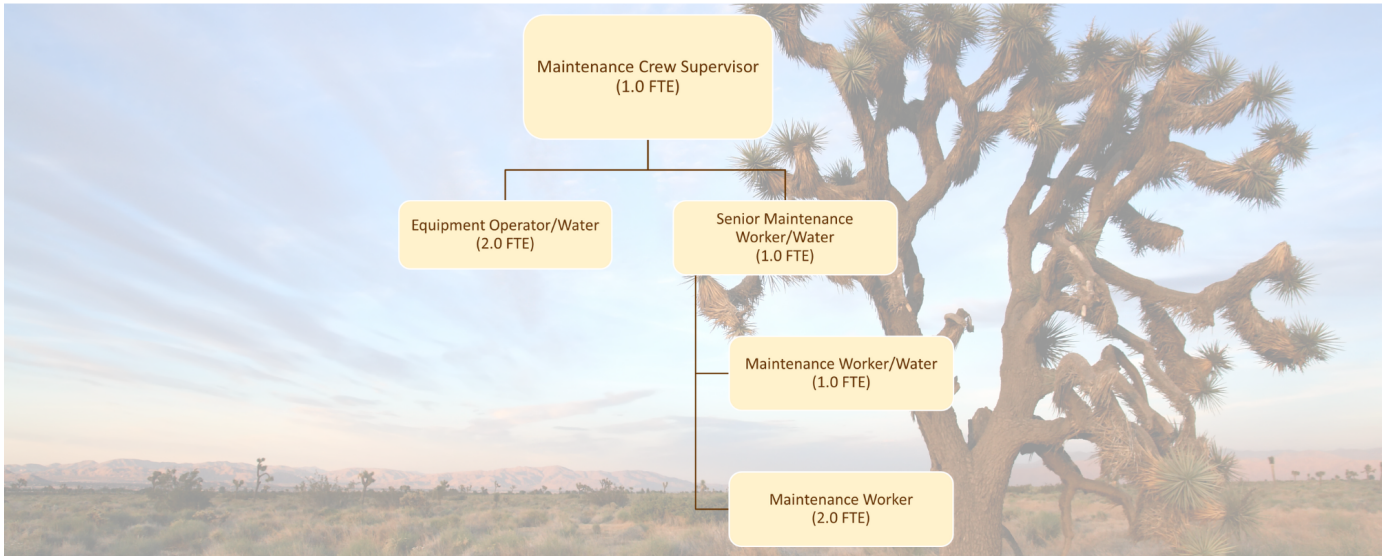


Program Expenditure Summary (700-29-400-4035)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$407,548	$456,697	$542,300	$538,910	$536,116
Benefits	$224,608	$218,128	$263,513	$267,578	$278,723
Materials & Operations	$161,788	$140,340	$226,003	$223,494	$236,846
Contractual Services	$1,196	$273	$2,000	$6,860	$2,000
Other Operating	$37,889	$57,715	$55,670	$60,970	$63,505
Capital Outlay	$130,418	$0	$173,000	$169,032	$0
TOTAL	**$963,447**	**$873,153**	**$1,262,487**	**$1,266,844**	**$1,117,190**

PROGRAM DESCRIPTION

This Program is responsible for the repairing and replacement of water lines and related infrastructure within the City's water distribution system. The steel pipe being replaced has reached its useful life expectancy and is showing signs of deterioration. The Program also provides assistance to the Distribution Program by assisting with the installation and replacement of water service lines. In addition, the Pipeline Program assists the Engineering Program, Street Maintenance, and Wastewater Divisions with support on various projects including storm drain installation, and reclaimed water projects.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	7	7	7	7
FTE	**7**	**7**	**7**	**7**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Completed the installation of 1,050 feet of 8-inch water main on El Centro Street between Maple and Opal Avenues.
- Replaced 400 water service lines throughout the City.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue with the replacement of water service lines throughout the service area.
- Complete service line replacements in areas scheduled for road rehabilitation.
- Perform emergency pipeline replacement as needed.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Water isolation valves replaced or installed (each)	0	4	0	0
Water services changed over (each)	0	100	400	500
Replace old pipeline with new pipeline (in feet)	0	950	1,050	500
Hydrant Replacements/Flush points installed (each)	0	1	3	0
QUANTITY	**0**	**1,055**	**1,453**	**1,000**

*Since FY 2021-22, Pipeline Maintenance was tasked with assisting the Distribution program with the replacement of service lines and service line installations for single family construction and will continue throughout FY 2024-25.

ENGINEERING PROGRAM

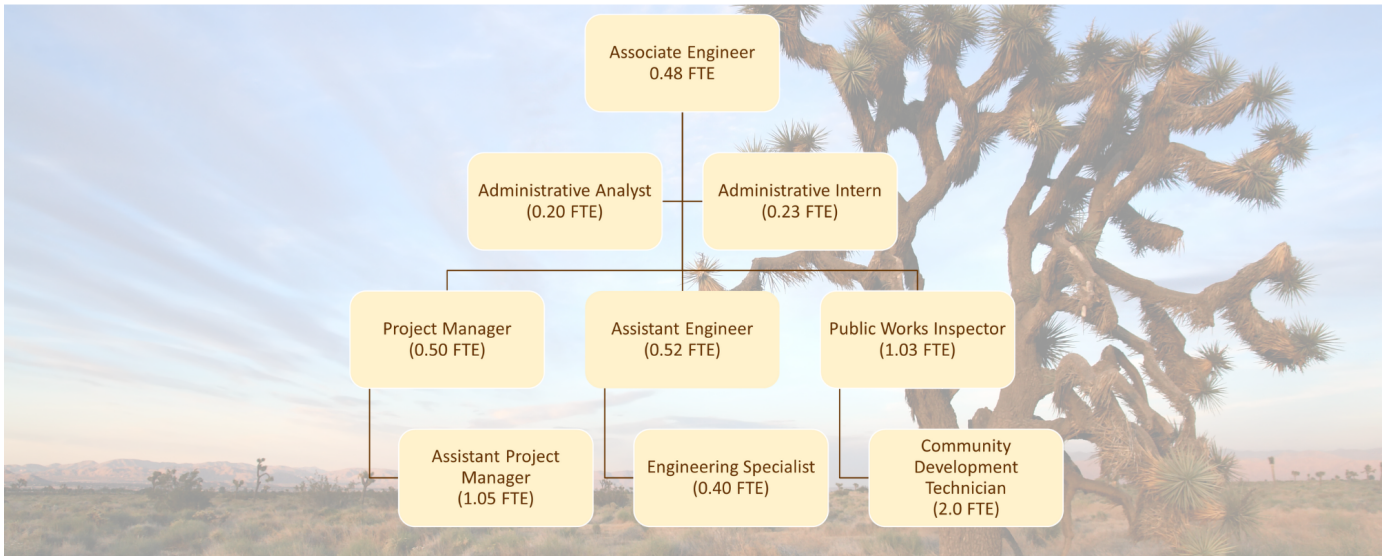


Program Expenditure Summary (700-29-400-4040)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$451,343	$375,254	$470,733	$495,170	$546,537
Benefits	$224,984	$155,023	$233,800	$227,793	$249,279
Materials & Operations	$14,800	$20,951	$20,576	$20,868	$22,897
Contractual Services	$267,200	$155,748	$419,540	$105,000	$125,000
Other Operating	$16,444	$15,022	$23,093	$23,799	$23,919
TOTAL	**$974,771**	**$721,998**	**$1,167,742**	**$872,630**	**$967,632**

PROGRAM DESCRIPTION

The Engineering Program is responsible for the planning, design, and construction of potable and recycled water, as well as sanitary sewer infrastructure, to address the needs of the community today, as well as twenty years into the future and beyond. The Program monitors and interprets water legislation and regulations, develops water related codes and ordinances, develops water related policies and procedures and assists with water sustainability planning. In addition, the progam is responsible for compliance related to the City's Municipal Stormwater MS4 permit in connection with the Federal Clean Water Act. Engineering also reviews all development proposals to ensure that they conform to Water District codes and standards, and provides technical input as a member agency to the Victor Valley Wastewater Reclamation Authority (VVWRA) and the Mojave Water Agency (MWA).



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	6.47	5.85	5.85	6.18
Part-Time	0.23	0.69	0.46	0.23
FTE	**6.7**	**6.54**	**6.31**	**6.41**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Continued to perform timely project review for new development projects, and continued to provide professional and prompt plan review services on commercial, industrial, and residential projects.
- Continued to perform timely and professional Public Works inspection services.
- Water Service Line Replacement project was completed.
- Recycled Water mainline constructed down 'I' Avenue to connect to the Silverwood Project was completed.
- Construction Inspector completed their certification to become a Qualified Stormwater Pollution Prevention Plan (SWPPP) Practitioner (QSP) to ensure City compliance with the National Pollutant Discharge Elimination System (NPDES) and the State MS4 permit requirements.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to evaluate water system to enhance system efficiencies using hydraulic modeling and field testing.
- Continue to implement the City's Flood Hazard Protection Ordinance through the acquisition of drainage easements where required and review all development that is potentially impacted by storm water run-off.
- Work with San Bernardino County Flood Control, in collaboration with the City, to continue efforts to complete the Bandicoot Basin project.
- Work with staff and consultants to finalize the DIF/connection fee study.
- Continue to prioritize learning opportunities for staff which includes water quality field trip(s) to experience site implementation and permit training.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
In-House Plan Review (Water)	33	80	40	35
Request for Proposals/Request for Qualifications Issued (Water)	7	3	1	3
Dedication (Irrevocable Offer of Dedication) Document Preparation (Writing Legal/Drafting Plat) (Water)	31	33	30	30
Document Review (Lot Mergers, Easements, Lot Line Adjustments, and Certificate of Corrections) (Water)	7	15	10	15
Grants Administered (Water)	4	4	5	5
Traffic Work Orders (Water)	33	35	45	55
Submittals for Development Projects (Subdivisions, Parcel Maps, Commercial, Industrial & Multi-family) *(Water)	50	120	60	100
Professional Services Agreements Administered (Water)	14	12	1	1
Construction Contracts Administered (Water)	7	8	8	5
Capital Improvement Projects Bid (Water)	8	5	5	2
In-House Project Design Hours (Water)	76	80	60	50
Development Review Committee Review (Water)	66	40	40	40
Inspections (Water)	2,994	3,500	2,600	3,000
Contract Plan Review (Water)	17	40	20	30
Request for Cost Proposal/Quote Issued (Water)	9	6	2	2
Active CIPs Managed (Water)	21	19	12	12
STRM Program Permits Issued (Subdivisions, Commercial, Industrial & Multi-family) (Water)	75	30	20	25
Encroachment Permits (Water)	2,018	1,500	1,200	1,300
Engineering Conditions (Water)	66	40	25	20
QUANTITY	**5,536**	**5,570**	**4,184**	**4,730**

Water

Source of Supply, Production, Distribution, Pipeline Maintenance, Engineering, Customer Service, Administration, Property Management, Street Repair, and Reclaimed Water (Continued)

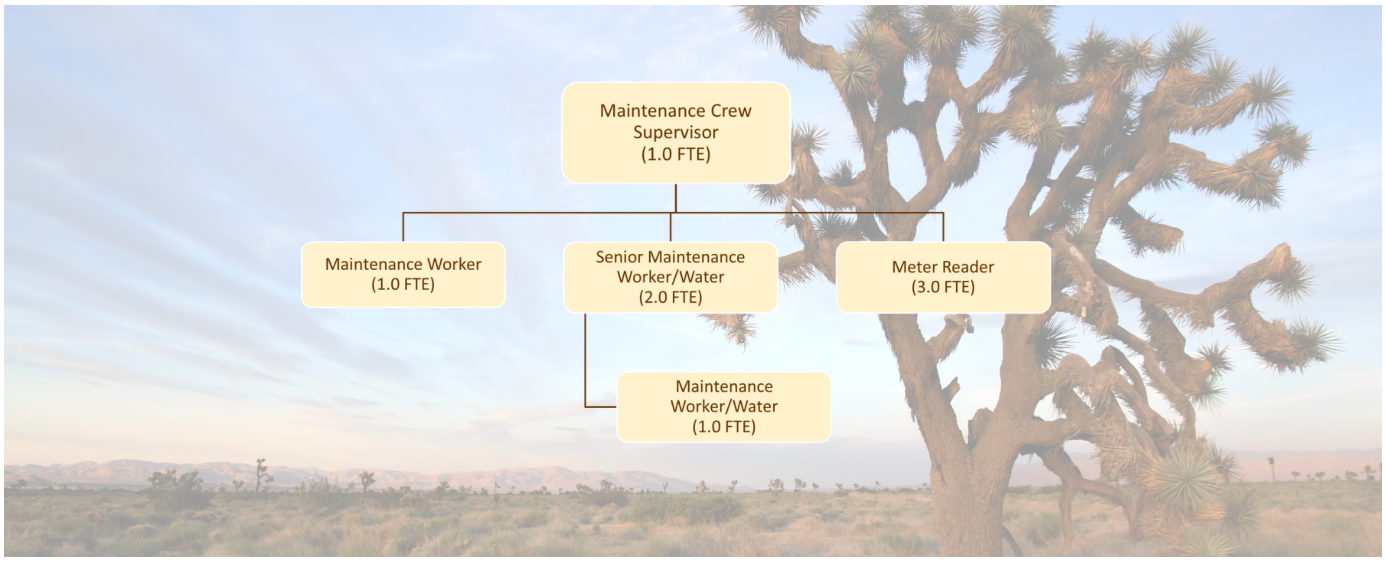
CUSTOMER SERVICE PROGRAM

Program Expenditure Summary (700-29-400-4050)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$552,045	$654,425	$583,235	$586,057	$609,324
Benefits	$333,761	$330,620	$397,818	$364,814	$393,393
Materials & Operations	$989,025	$1,155,912	$1,250,853	$1,063,914	$1,254,139
Contractual Services	$2,750	-$103,513	$3,300	$2,800	$3,300
Other Operating	$15,762	$12,565	$21,424	$22,823	$18,774
Capital Outlay	$92,280	$72,449	$0	$0	$0
Debt Service	$0	$8,896	$0	$50,000	$0
TOTAL	**$1,985,623**	**$2,131,354**	**$2,256,629**	**$2,090,408**	**$2,278,930**

PROGRAM DESCRIPTION

The Customer Service Program is responsible for obtaining meter reads for approximately 29,000 service connections within the City. The Program is responsible for performing daily field service change requests generated through the Utility Billing Program. Responds to customer inquiries such as billing issues, high/low pressure complaints, and leaks. The Customer Service Program performs proactive and reactive meter maintenance. The Program is responsible for replacing aged out water meters. The Program has converted 81% of its meters to Advanced Meter Infrastructure (AMI), allowing for water billing staff to obtain reads instantly and providing customers with the capability to better track consumption.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	8	8	8	8
FTE	**8**	**8**	**8**	**8**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Replaced a combination of 1,735 domestic, irrigation, and commercial water meters.
- Replaced 140 meter registers to retro-fit for endpoint installation.
- Completed 1,700 various water meter-related maintenance, and repairs.
- Performed 3,720 field service requests.
- Obtained 167,000 meter reads for billing purposes.
- Installed 2,891 Automated Metering Infrastructure (AMI) endpoints, increasing the total AMI units to 22,725.
- Twenty-four (24) new drop-in meter services were installed.
- Replaced 294 existing AMI endpoints due to lack of compatibility with cellular providers.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to provide accurate meter reading on a scheduled basis.
- Assist with customer service line inventory for compliance with the Lead and Copper Rule Revisions (LCRR).
- Replace 2,805 water meters to improve accuracy of recorded water consumption.
- Continue to provide customers with a properly functioning meter assembly.
- Continue to address customer complaints/concerns in a timely and courteous manner.
- Continue with the implementation of the AMI endpoints with the installation of 2,805 AMI endpoints.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
% AMI Project Completion	64	71	81	91
Meter Reads	165,525	167,111	168,130	168,130
Meters Rotated/Replaced	1,625	1,383	2,472	2,805
New Meter Sets (Tract Homes)	79	265	24	100
Maintenance	14,792	17,815	7,555	7,000
AMI endpoints installed	2,247	3,593	2,891	2,805
Field Service Requests	8,348	5,490	3,720	3,500
Meter Registers Replaced	549	870	200	20
QUANTITY	**193,229**	**196,598**	**185,073**	**184,451**

ADMINISTRATION PROGRAM

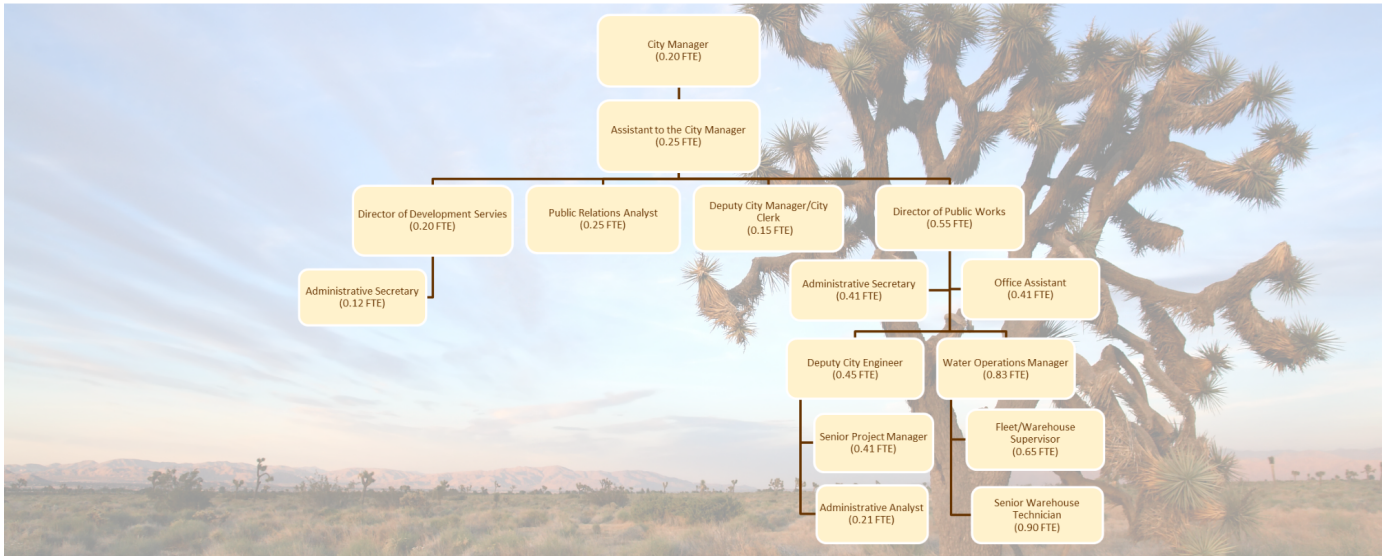


Program Expenditure Summary (700-29-400-4070)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$555,299	$706,599	$685,609	$887,245	$755,986
Benefits	$356,606	$355,501	$487,760	$502,109	$510,303
Materials & Operations	$55,482	$91,580	$108,097	$126,584	$122,361
Contractual Services	$486,986	$384,482	$450,488	$473,141	$538,894
Other Operating	$2,288,325	$2,522,260	$3,087,631	$3,080,631	$3,732,912
Capital Outlay	$209	$989	$0	$42,000	$0
Debt Service	$0	$1,174	$0	$0	$0
TOTAL	**$3,742,907**	**$4,062,585**	**$4,819,585**	**$5,111,710**	**$5,660,456**

PROGRAM DESCRIPTION

Administration is responsible for providing administrative support to the various programs of the Hesperia Water District. Responsibilities include ensuring submittal of all Federal and State mandated reports, such as the 2018 American Water Infrastructure Act and the 2020 Urban Water Management Plan, implementation of the District's Recycled Water Program, and warehouse operations. The Water Administration Program assists staff members with scheduling training so employees can obtain continuing education units towards the renewal of their Distribution and Treatment certifications.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	5.56	5.91	6.31	5.99
Part-Time	0	0	0	0
FTE	**5.56**	**5.91**	**6.31**	**5.99**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- Software license fees increased by $80,638 due to the addition of unlimited mobile license fees and additional licenses for Cityworks and Geoviewer.

2023-24 PROGRAM ACCOMPLISHMENTS

- Provided the District's 2022 Consumer Confidence Report to its customers prior to July 1st.
- Continued to promote the District's Automated Meter Analytics (AMA) software.
- Maintained compliance with state, federal, and local regulatory agencies.
- Assisted field staff by identifying training opportunities that offered contact hours towards renewing required certification.
- Worked with staff on accepting alternative materials to ensure warehouse inventory levels were maintained.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to maintain accurate inventory and manage the supply chain efficiently.
- Complete the District's 2023 Water Quality Report, provide notification to its customers prior to July 1st.
- Update Title 14 of the Hesperia Municipal Code to reflect the Division of Drinking Water's adoption of the Cross-Connection Control Policy Handbook.
- Provide training opportunities to staff members on the use of the City's asset management program, Cityworks.



Water

Source of Supply, Production, Distribution, Pipeline Maintenance, Engineering, Customer Service, Administration, Property Management, Street Repair, and Reclaimed Water (Continued)

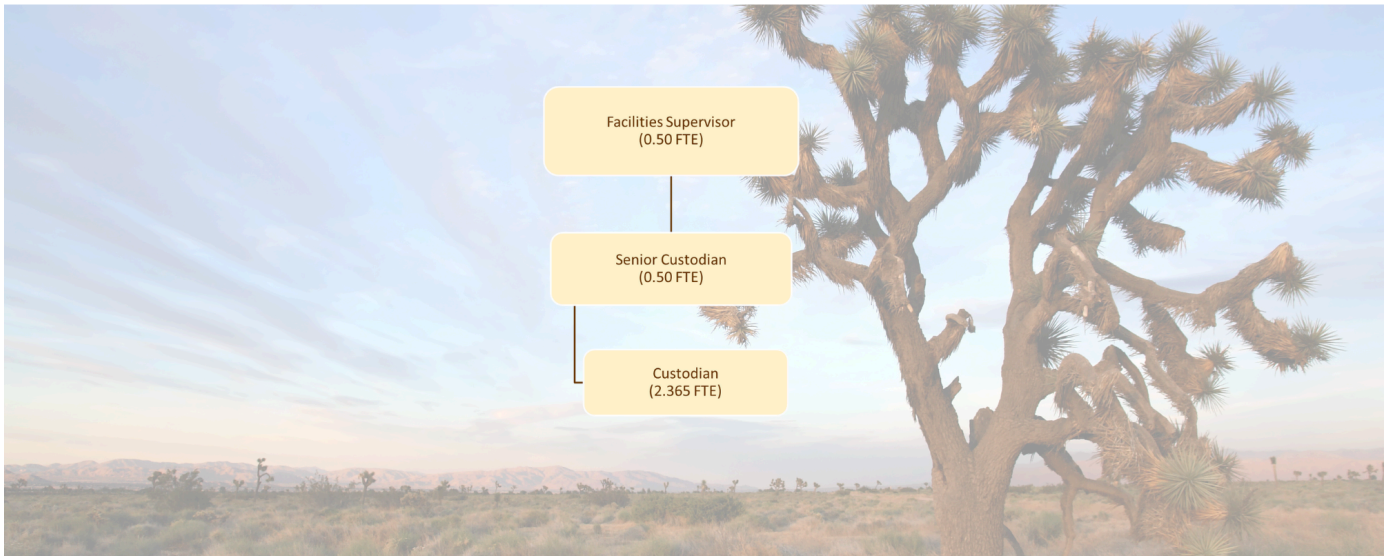
PROPERTY MANAGEMENT PROGRAM

Program Expenditure Summary (700-29-400-4080)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$159,915	$221,739	$193,710	$199,245	$210,573
Benefits	$98,494	$109,815	$135,238	$130,742	$155,495
Materials & Operations	$11,910	$11,375	$19,403	$14,829	$22,794
Contractual Services	$90,226	$91,572	$90,338	$90,338	$90,338
Other Operating	$14,741	$49,740	$45,050	$33,680	$45,050
TOTAL	**$375,286**	**$484,241**	**$483,739**	**$468,834**	**$524,250**

PROGRAM DESCRIPTION

Property Management supports all Water District facilities. The objective of this program is to provide a clean, safe, well-maintained work environment for all employees located at Water District owned office buildings. This will be accomplished through preventive/predictive maintenance program that will reduce facility depreciation and reduce unforeseen equipment/structural failures. A well-developed preventive/predictive maintenance program, supported by a computerized maintenance management system, will better serve customers with planned maintenance, while reducing the effects of catastrophic mechanical/structural failures leading to prolonged customer inconvenience and disruptions of daily operations.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	3	3	3	3
Part-Time	0.23	0.23	0.23	0.365
FTE	**3.23**	**3.23**	**3.23**	**3.365**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Began the warehouse LED Retrofit Project at the Mojave Yard. This project will eliminate the use of outdated light bulbs and replace them with LED energy efficient lighting to reduce energy costs, as well as increase lighting.
- Maintained 100% exterior lighting efficiency throughout the year to mitigate potential security risk attributed to low lighting.
- Installed East gate exit loop at the Mojave Yard, which allowed for an improved way out for employees.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Maintain 90% monthly work order completion rate.
- Complete the warehouse LED Retrofit Project at the Mojave Yard.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Soft Floor Deep Cleaning (square feet)	1,500	4,500	6,500	3,000
Hard Floor Deep Cleaning (square feet)	1,200	2,000	2,000	1,200
Back Log Preventative Maintenance Orders (Prop. Mgmt.)	0	0	0	0
Lamps Replaced (Prop. Mgmt.)	0	275	325	450
Service Contracts Administered	7	9	15	13
Work Orders Completed (Prop. Mgmt.)	0	227	253	624
Back Log Work Orders (Prop. Mgmt.)	0	0	0	0
Work Orders Processed (Prop. Mgmt.)	35	237	317	624
Sub-Contractor Invoices (Prop. Mgmt.)	150	6	15	158
QUANTITY	**2,892**	**7,254**	**9,425**	**6,069**

STREET REPAIR PROGRAM

Return to TOC



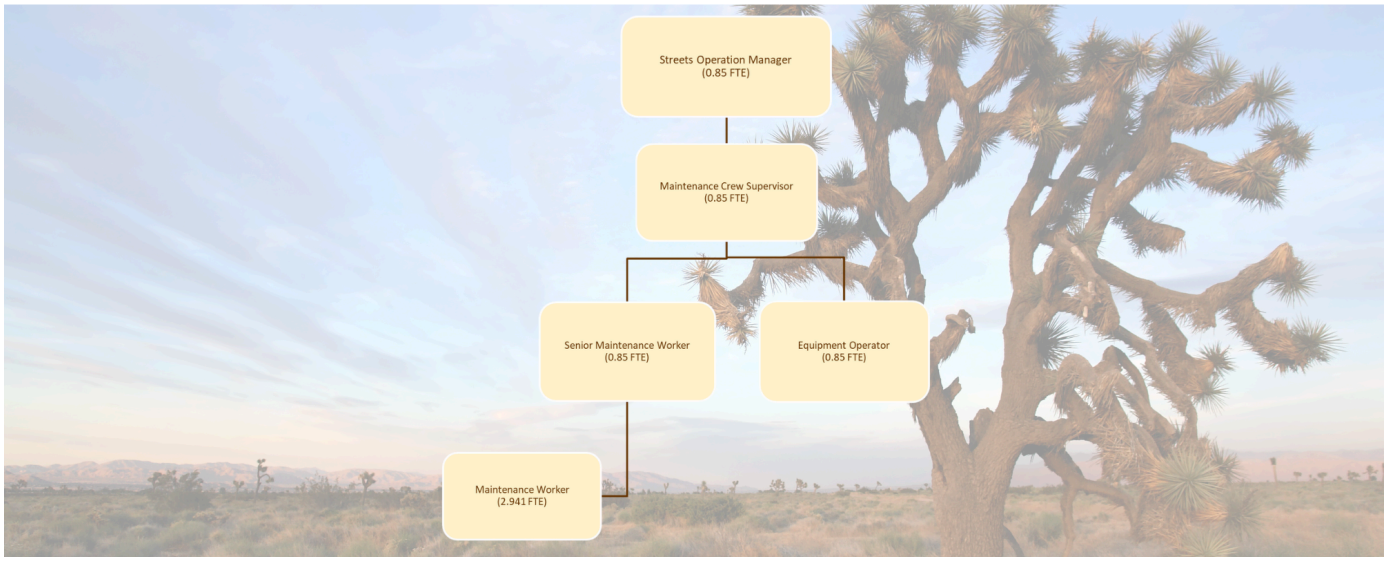
Program Expenditure Summary (700-29-400-4160)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$0	$0	$0	$33,088	$48,950
Benefits	$0	$0	$0	$20,284	$27,880
Materials & Operations	$0	$0	$0	$12,940	$39,508
Contractual Services	$0	$0	$0	$0	$750
Other Operating	$0	$0	$0	$650	$2,390
Capital Outlay	$0	$0	$0	$24,048	$40,950
TOTAL	**$0**	**$0**	**$0**	**$91,010**	**$160,428**

PROGRAM DESCRIPTION

Prior to FY 2023-24, the Street Maintenance Program was responsible for operations and maintenance of the street and right-of-way network within the City which included the paving of water patches. To better track expenditures of these distinct functions, Street Maintenance and Street Repair have been separated during the approved FY 2023-24 First Quarter Budget Review. It should be noted that all FY 2023-24 program accomplishments, as well as workload indicators for FY 2023-24 and before are shown with Street Maintenance.

The Street Repair Program is responsible for paving of all water patches within the water divisions. These responsibilities include, but are not limited to, asphalt repair due to water line repairs and pipeline replacements. The program will also be responsible for minor paving overlays as well as City-wide pothole repairs.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0	0	0	5.1
Part-Time	0	0	0	1.241
FTE	**0**	**0**	**0**	**6.341**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- Funding in the amount of $232,050 is included for the purchase of a swaploader hook lift.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Repair 21,250 square feet of water patches.
- Overlay and repair 21,250 square feet of pavement.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2025
Quantity	
Water Hot Mix (tons)	700
Water Pavement Repaired (Sq. Ft.)	21,250
Water Pavement Repaired/Water Patches (Sq. Ft)	21,250
QUANTITY	**43,200**

RECLAIMED WATER OPERATIONS



Program Expenditure Summary (720-29-430-4070)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Materials & Operations	$6,357	$37,344	$44,480	$44,974	$50,290
Contractual Services	$0	$0	$0	$0	$17,500
Capital Outlay	$0	$0	$10,000	$10,000	$0
Debt Service	$234,636	$56,312	$234,636	$234,636	$234,636
TOTAL	**$240,993**	**$93,656**	**$289,116**	**$289,610**	**$302,426**

PROGRAM DESCRIPTION

This Program is responsible for the implementation of the recycled water program, ensuring compliance with General Waste Discharge Requirements for Recycled Water Use, also known as General Order WQ 2016-0068-DDW. The City recognizes the importance of augmenting potable water usage with the use of recycled water and approved uses of recycled water include landscape irrigation, soils compaction, and dust control. The City currently purchases recycled water from the Victor Valley Wastewater Reclamation Authority (VVWRA), where it is stored within a 2.5 million gallon reservoir. Recycled water is purveyed to customers from either booster pumps or utilizing gravity and the natural topography of the City. This program is also responsible for identifying and supporting other potential significant consuming customers that would benefit from recycled water.

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

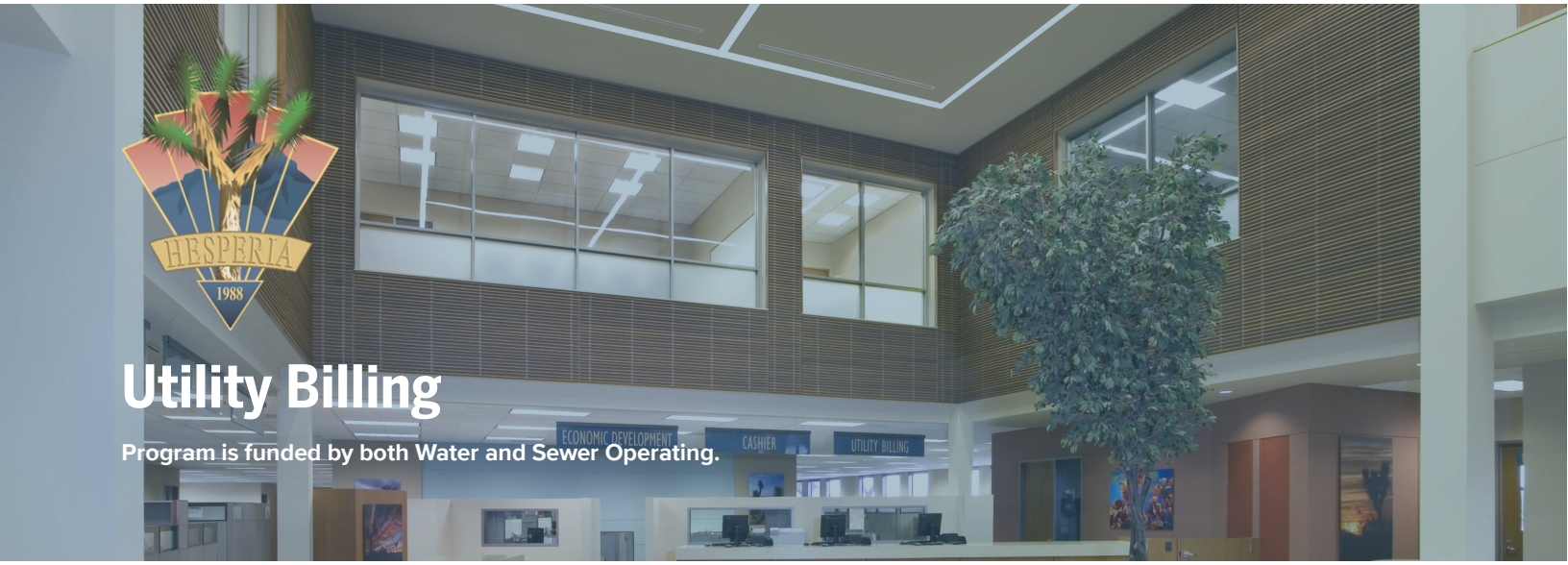
- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Maintained compliance with General Order WQ 2016-0068-DDW (Water Reclamation Requirements for Recycled Water Use).
- Distributed 90 million gallons of recycled water to its customers for irrigation use.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Ensure the program remains compliant with General Order WQ 2016-0068-DDW (Water Reclamation Requirements for Recycled Water Use).
- Perform unannounced annual inspections at recycled water locations.



Utility Billing

Program is funded by both Water and Sewer Operating.

Program Expend. Summary (700-29-400-4060 & 710-29-420-4260)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$688,471	$761,204	$1,027,170	$940,068	$836,605
Benefits	$311,477	$273,644	$437,109	$438,733	$449,155
Materials & Operations	$44,714	$21,678	$47,128	$35,281	$33,594
Contractual Services	$267,241	$318,891	$352,051	$360,851	$357,051
Other Operating	$548,624	$5,150	$59,559	$7,734	$8,388
Capital Outlay	$15	$0	$0	$0	$0
Debt Service	$0	$146	$0	$0	$0
TOTAL	**$1,860,542**	**$1,380,713**	**$1,923,017**	**$1,782,667**	**$1,684,793**

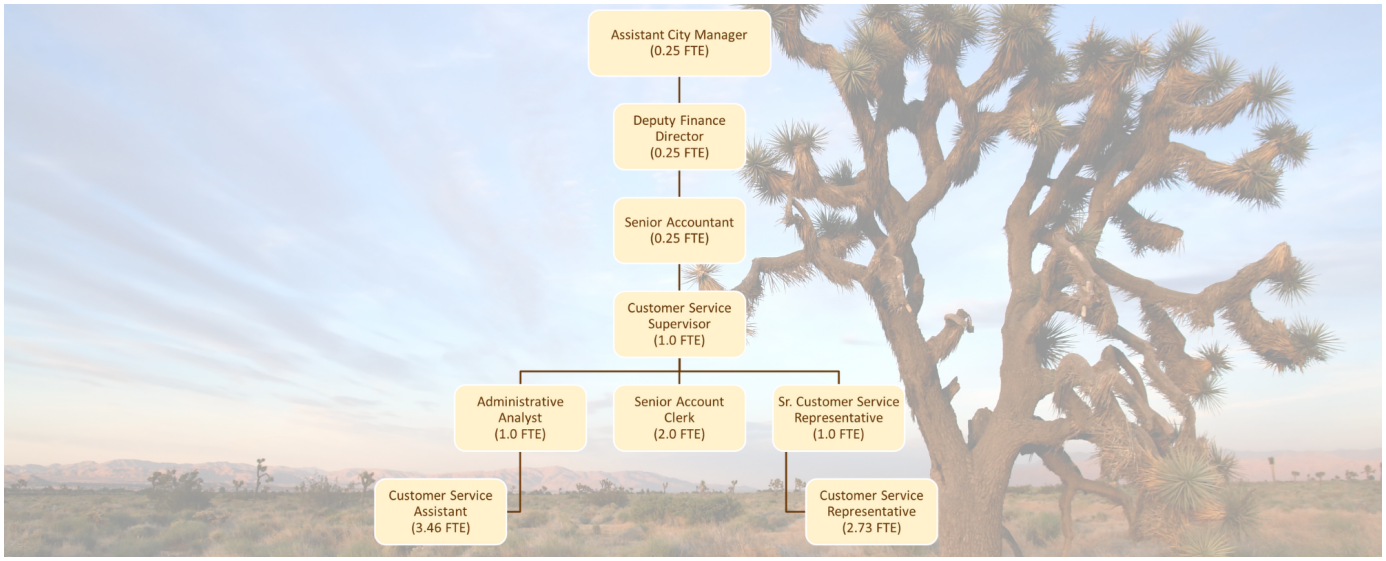
Expenditures By Fund (700 & 710)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Water Operating	$1,565,569	$1,178,463	$1,648,761	$1,497,774	$1,400,116
Sewer Operating	$294,973	$202,250	$274,256	$284,893	$284,677
TOTAL	**$1,860,542**	**$1,380,713**	**$1,923,017**	**$1,782,667**	**$1,684,793**

PROGRAM DESCRIPTION

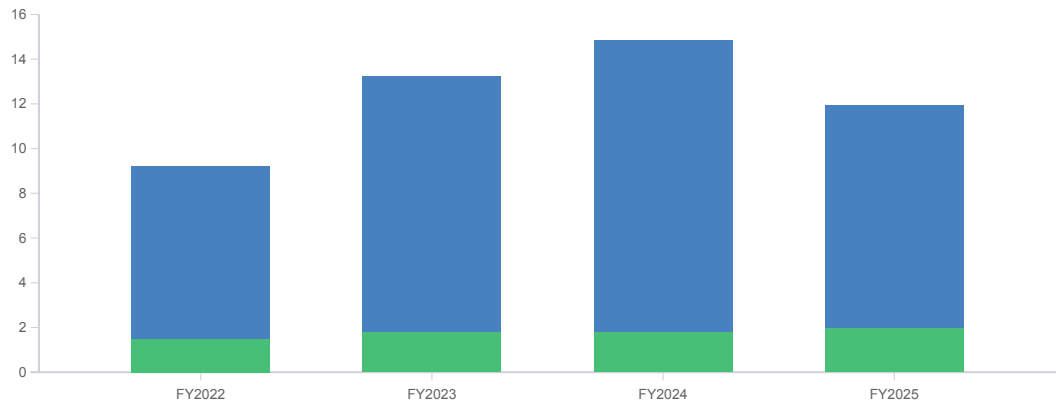
The Utility Billing Program provides customer service to approximately 29,000 customers of the Hesperia Water District, which provides water and sewer services. Customer service consists of establishing new services, moving customers in and out of existing accounts, shut-offs, inbound and outbound phone calls, email notifications, response to customer service requests, notifications to customers of scheduled and emergency maintenance/shut downs, and posting payments as the City's centralized cashier. Utility Billing also manages all aspects of billing, including scheduling meter reads, calculating bills, and processing delinquent accounts, filing liens, transferring applicable delinquent balances to the County Property Tax Roll, and manages the on-line customer bill presentment/payment service.

ORGANIZATIONAL CHART



PROGRAM STAFFING - WATER/SEWER

Data Updated May 14, 2024, 7:18 PM



11.94

Division in FY2025

PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	8.75	8.75	9	9.75
Part-Time	0.46	4.49	5.84	2.19
FTE	**9.21**	**13.24**	**14.84**	**11.94**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

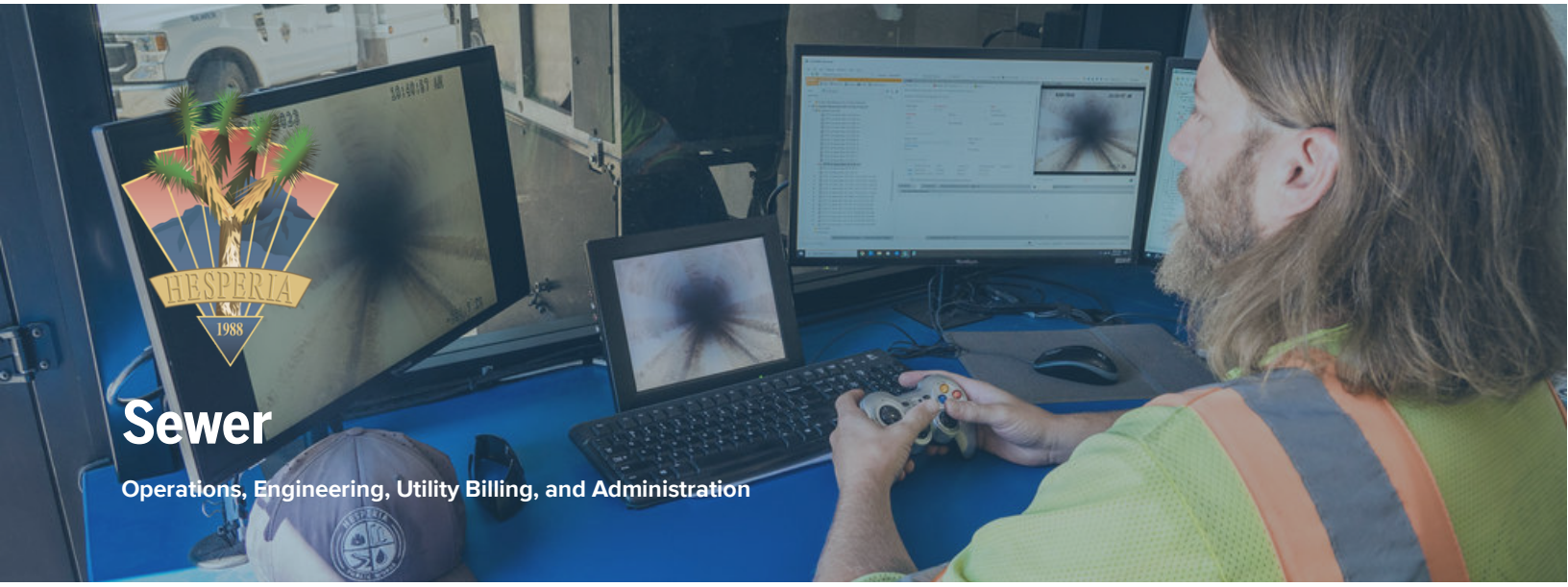
- Provided information needed for the completion of the calendar year 2022 Validated Water Audited Loss Report as required by California Senate Bill 555.
- In the second year of utilizing the County Tax Roll for collections, 663 accounts were added to the roll with a total amount of $585,031 for water and sewer charges combined.
- Worked with Community Action Partnership of San Bernardino County's Low Income Household Water Assistance Program (LIHWAP) to promote the assistance program through flyers and City sponsored pop-up events. 303 payments were received for a total amount of $173,553 to aid residents' water and sewer bills.
- Implemented spanish translations for the delinquency letter related to the lien program and the Request for Start of Service for Residents page on the website.
- Began implementation of dial-up systems to provide notification(s) to customer and reduce delinquent account balance(s).

2024-25 PROGRAM GOALS AND OBJECTIVES

- Provide information needed for the completion of the calendar year 2023 Validated Water Loss Audit Report in compliance with Senate Bill 555, which evaluates real water losses occurring in the portable water distribution system.
- Promote Beacon EyeOnWater app and website for residents to monitor water consumption and access leak detection notifications.
- Enhance customer(s) digital experience by upgrading lobby kiosks and implementing a QR code at the counter to promote online enrollment, payments, and EyeOnWater.
- Continue to work with Building & Safety to audit all sewer accounts for accuracy.
- Research third-party payment processors to improve payment processing and how it relates to residents.

PERFORMANCE AND WORKLOAD INDICATORS

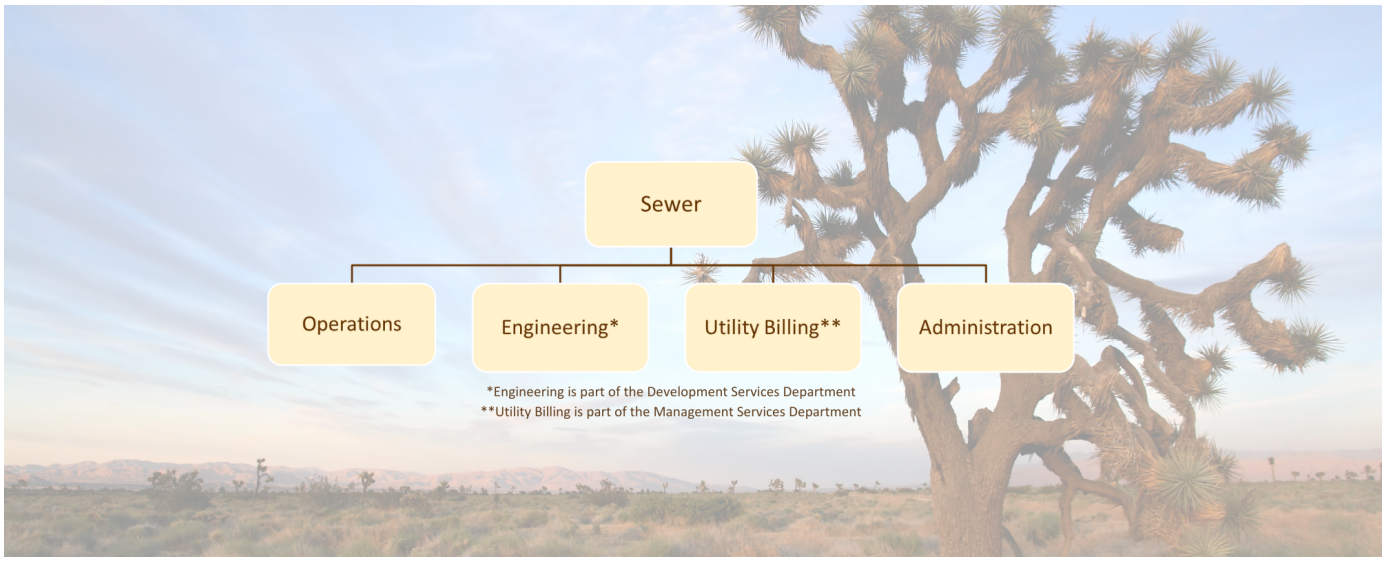
Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Account Transitions (Move-In existing accounts)	2,992	3,040	3,100	3,200
Door Hangers Distributed*	0	0	200	200
Automated Delinquency Reminder Calls*	0	0	25,000	25,000
Incoming Phone Calls	30,826	31,182	32,000	32,500
E-Pay Auto Pay Enrollment Total	4,218	4,566	4,900	5,500
E-Pay Paperless Account Enrollment	6,749	7,625	8,700	9,500
On-line Customer Service Requests	131	103	150	150
Bills Processed (Water)	223,145	227,630	232,000	235,000
Electronic Bills Processed (Tracking)	35,669	39,484	45,000	50,000
E-Pay Account Enrollment	18,120	20,775	25,500	28,000
New Accounts Established (New Meters)	264	169	200	200
Bills Processed (Sewer)	34,434	33,657	35,000	35,000
Water Service Accounts	27,681	27,946	29,000	29,500
Accounts Shut Off for Non-Payment*	0	0	200	200
Sewer Service Accounts	5,739	5,902	6,000	6,500
QUANTITY	**389,968**	**402,079**	**446,950**	**460,450**



Sewer

Operations, Engineering, Utility Billing, and Administration

ORGANIZATIONAL CHART



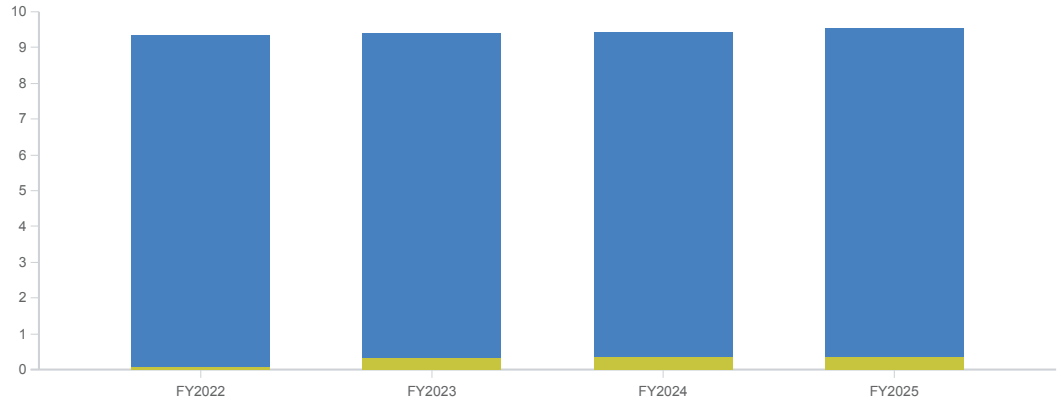
Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$657,172	$636,903	$725,420	$754,441	$759,201
Benefits	$373,098	$324,980	$420,503	$438,382	$457,183
Materials & Operations	$3,798,878	$4,100,417	$4,864,119	$4,856,304	$4,569,826
Contractual Services	$68,018	$95,526	$172,866	$229,780	$171,276
Other Operating	$608,581	$622,598	$734,505	$727,410	$929,029
Capital Outlay	$12,083	$35,479	$35,200	$39,680	$0
Debt Service	$0	$161	$0	$0	$0
Other Financing Uses	$113,553	$10,000	$1,200,000	$20,000	$851,000
TOTAL	**$5,631,383**	**$5,826,064**	**$8,152,613**	**$7,065,997**	**$7,737,515**

Division Expenditure Summary

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Sewer Operations	$4,517,998	$4,725,652	$6,737,540	$5,553,314	$6,072,163
Engineering	$169,509	$140,443	$266,870	$276,646	$285,424
Utility Billing	$212,311	$202,250	$274,256	$284,893	$284,677
Administration	$648,903	$757,719	$873,947	$951,144	$1,095,251
Sewer Utility Billing	$82,662	$0	$0	$0	$0
TOTAL	**$5,631,383**	**$5,826,064**	**$8,152,613**	**$7,065,997**	**$7,737,515**

Data Updated May 14, 2024, 7:18 PM



9.52

DEPARTMENT STAFFING in FY2025

DEPARTMENT STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	9.3	9.07	9.07	9.17
Part-Time	0.07	0.33	0.35	0.35
FTE	**9.37**	**9.4**	**9.42**	**9.52**

SEWER OPERATIONS PROGRAM

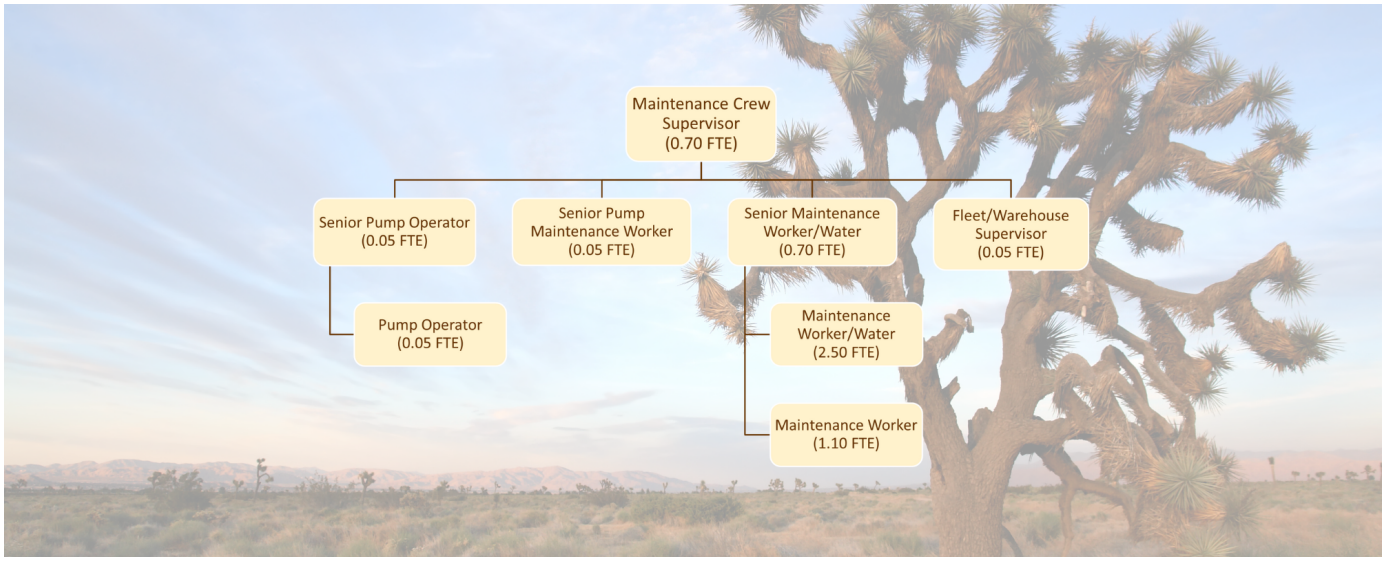


Program Expenditures Summary (710-29-420-4200)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$347,963	$328,027	$369,370	$361,469	$369,452
Benefits	$211,950	$191,560	$220,719	$222,797	$234,243
Materials & Operations	$3,795,534	$4,098,349	$4,855,243	$4,847,428	$4,560,650
Contractual Services	$6,049	$19,814	$8,008	$20,035	$10,218
Other Operating	$30,881	$42,291	$49,000	$41,905	$46,600
Capital Outlay	$12,068	$35,479	$35,200	$39,680	$0
Debt Service	$0	$132	$0	$0	$0
TOTAL	**$4,404,445**	**$4,715,652**	**$5,537,540**	**$5,533,314**	**$5,221,163**

PROGRAM DESCRIPTION

The Wastewater Program is responsible for performing proactive, preventative, and reactive maintenance to the sanitary sewer system. The City's sanitary sewer system is comprised of approximately 150 miles of sewer main and 2,300 manholes that allow entrance to perform different types of maintenance. The Program has adopted a three-year maintenance program to ensure that all sewer mains and manholes are cleaned and inspected, allowing for a clean and unobstructed system. The Wastewater Program proactively seeks the unwanted infiltration and intrusion from stormwater into the sewer system. The City's effluent wastewater flows to the Victor Valley Wastewater Reclamation Authority (VVWRA) regional and sub-regional treatment facilities.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	5.2	5.2	5.2	5.2
FTE	**5.2**	**5.2**	**5.2**	**5.2**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Ensured that the wastewater collection system was clear and unobstructed.
- Completed the third year of the three-year proactive maintenance program to have all the wastewater collection lines and manholes cleaned in the City, as well as completed the third year of the three-year program to have the collection lines inspected and documented with closed circuit television recordings.
- Operated and maintained 'I' Avenue sewage lift station with no overflows.
- Identified and plugged over twenty (20) sewer manholes contributing to a high rate of inflow and infiltration.
- Assisted Engineering with the following:
  - Inspection and monitoring of the new siphon crossing under the California Aqueduct.
  - Review plans of new sewer lines and lift station located at Highway 395 and Yucca Terrace Drive.
  - Review multiple new housing tract sewer installation videos to ensure proper installation and cleanliness.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Ensure that the wastewater collection system is clear and unobstructed.
- Start the first year of the three-year proactive maintenance program to have all wastewater collection lines and manholes cleaned in the City as well as start the first-year program to have the collection lines inspected and documented with closed circuit television recordings.
- Operate and maintain 'I' Avenue and Caliente Road sewage lift stations.
- Continue to monitor the performance of the Maple Avenue siphon crossing under the California Aqueduct.
- Assist Engineering with reviewing plans for new sewer lines and lift stations scheduled for construction.

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Wastewater Lines Cleaned (miles)	44	26	40	40
Manholes Maintained (Total of 2,326 Citywide)	837	443	700	700
Sewer Lift Stations operated/maintained	1	1	2	2
Sanitary Sewer Overflows	2	2	0	0
Wastewater Lines Videotaped (miles)	39	20	35	35
QUANTITY	**923**	**492**	**777**	**777**

SEWER ENGINEERING PROGRAM

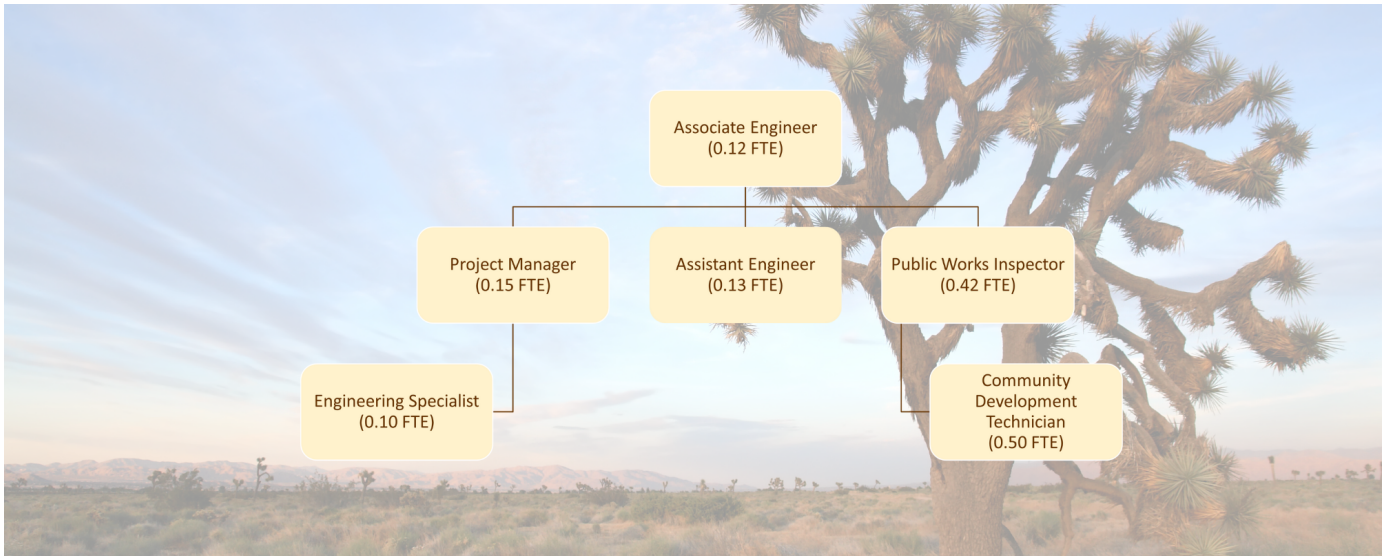


Program Expenditure Summary (710-29-420-4240)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$104,950	$82,069	$109,119	$115,708	$121,699
Benefits	$55,344	$38,317	$57,751	$60,938	$63,725
Materials & Operations	$74	$0	$0	$0	$0
Contractual Services	$9,141	$20,057	$100,000	$100,000	$100,000
TOTAL	**$169,509**	**$140,443**	**$266,870**	**$276,646**	**$285,424**

PROGRAM DESCRIPTION

Engineering is responsible for the planning, design, and construction of potable and recycled water, as well as sanitary sewer infrastructure, to address the needs of the community today, as well as twenty years into the future and beyond. The Engineering Program also reviews all development proposals to ensure that they conform to Water District codes and standards, and provides technical input as a member agency to the Victor Valley Wastewater Reclamation Authority (VVWRA) and the Mojave Water Agency (MWA). The VVWRA Subregional Wastewater Plant was completed in 2019.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	1.73	1.45	1.45	1.42
FTE	**1.73**	**1.45**	**1.45**	**1.42**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

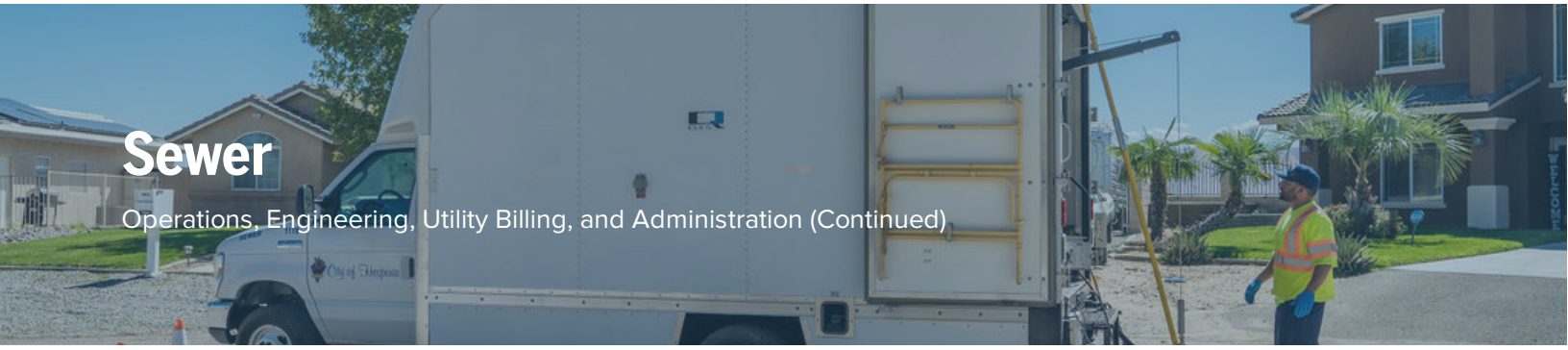
- None.

2023-24 PROGRAM ACCOMPLISHMENTS

- Awarded contract for the start of construction on the I-15 sewer lift station project with anticipated project completion in FY 2024-25.
- Inspection and completion of developer installed sewer main along I Avenue extending service to the Silverwood Development project.
- Continued to perform timely and professional Public Works inspection services utilizing only City inspectors.
- Construction Inspector completed certification requirement to obtain his Qualified SWPPP (Storm Water Pollution Prevention Plan) Practitioner (QSP) to ensure compliance with the requirements of the National Pollutant Discharge Elimination System (NPDES) and the state MS4 permit.

2024-25 PROGRAM GOALS AND OBJECTIVES

- Continue to provide timely project review for new development projects, and continue to provide professional and prompt plan review services on commercial, industrial, and residential projects.
- Complete construction of I-15 Sewer Lift Station project.
- Work with staff and consultants to complete and finalize the DIF and connection fee study.
- Procure and begin construction on the Maple Avenue Sewer Line Replacement project.



Sewer

Operations, Engineering, Utility Billing, and Administration (Continued)

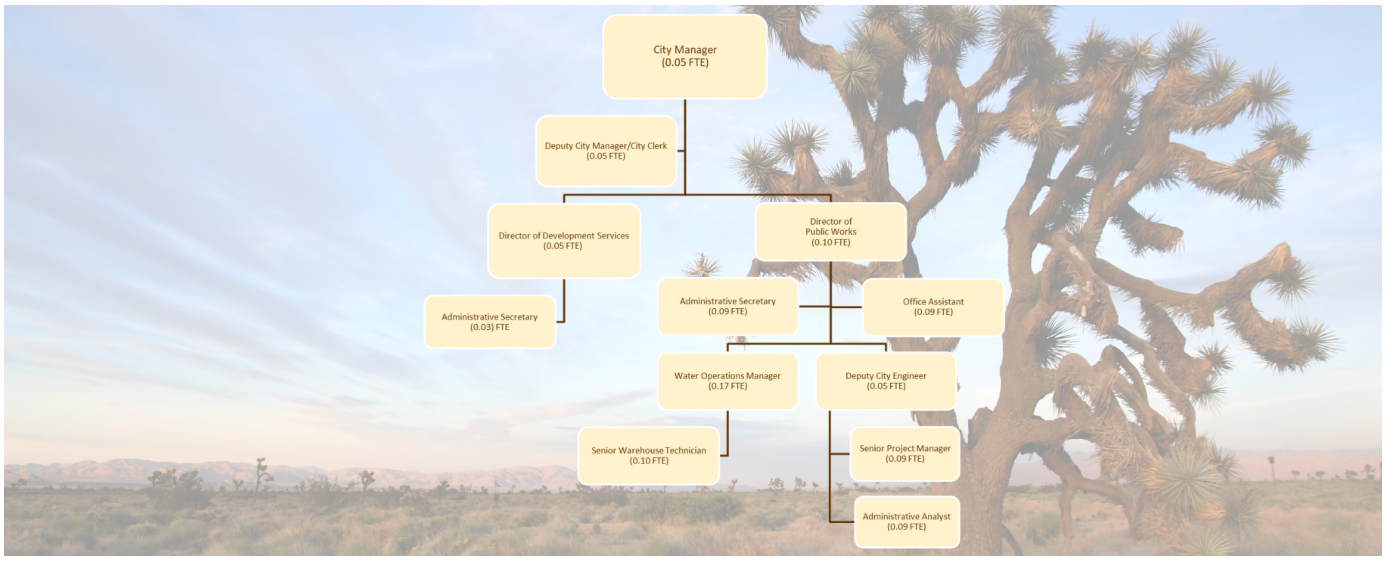
SEWER ADMINISTRATION PROGRAM

Program Expenditure Summary (710-29-420-4270)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Salaries	$100,022	$122,290	$113,580	$137,919	$129,452
Benefits	$53,944	$51,475	$75,208	$83,179	$83,370
Contractual Services	$0	$3,885	$0	$44,887	$0
Other Operating	$494,937	$580,069	$685,159	$685,159	$882,429
TOTAL	**$648,903**	**$757,719**	**$873,947**	**$951,144**	**$1,095,251**

PROGRAM DESCRIPTION

This Program identifies costs attributable to administrative costs related to the Water District as required by the California State Controller's Office. Other administrative costs are allocated within the specific funds as well as costs associated with the supervision of all sewer-related activities.



PROGRAM STAFFING	FY2022	FY2023	FY2024	FY2025
FTE				
Full-Time	0.94	0.99	0.99	0.96
Part-Time	0	0	0	0
FTE	**0.94**	**0.99**	**0.99**	**0.96**

SIGNIFICANT PROGRAM EXPENDITURE CHANGES

- Other Operating is increasing 28%, which can be attributed to general and adminstrative services allocation.

2023-24 PROGRAM ACCOMPLISHMENTS

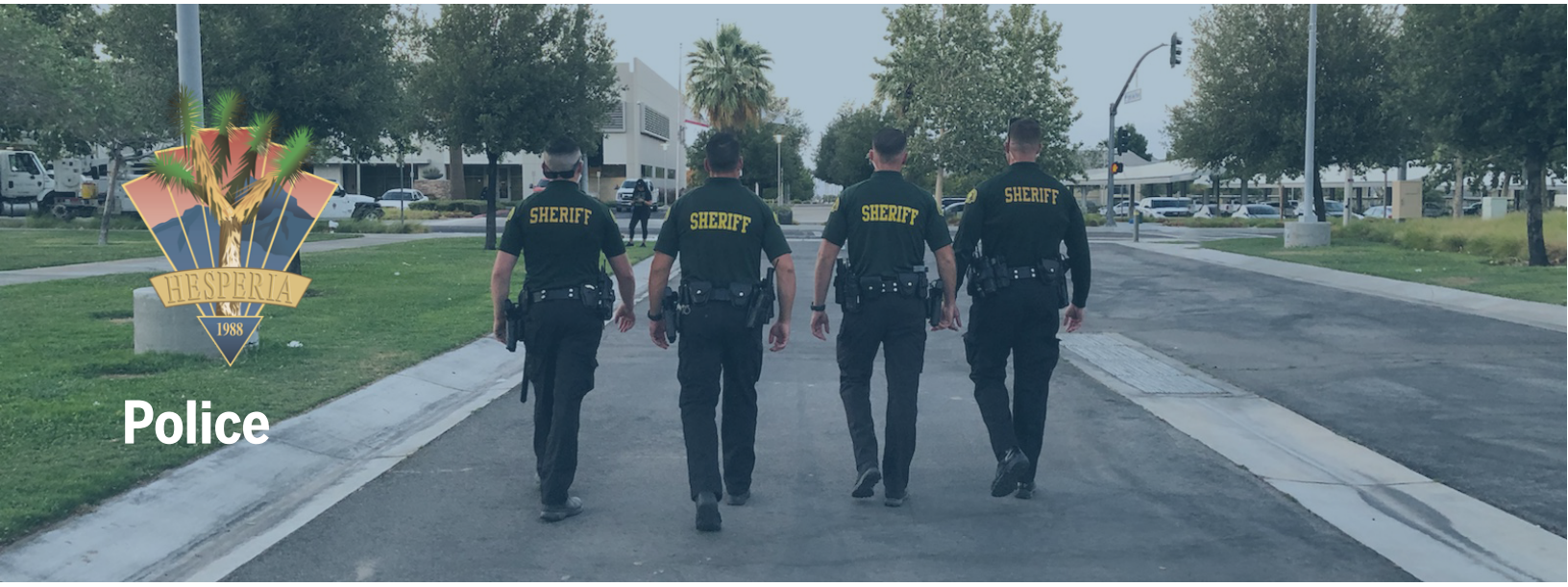
- Performed the annual audit of the City's Sanitary Sewer Management Plan.
- Identified and procured training for staff members to maintain their California Water Environment Association (CWEA) certifications.
- Continued to promote and support Cityworks Asset Management Program.
- Continued to promote specialized confined space training for the Sewer Division personnel.
- Continued to provide monthly reports to the California Integrated Water Quality System (CIWQS).

2024-25 PROGRAM GOALS AND OBJECTIVES

- Work with the Victor Valley Wastewater Reclamation Authority (VVWRA) on identifying infiltration and intrusion of nuisance water into the City's sewer system.
- Perform the annual audit of the City's Sanitary Sewer Management Plan.
- Continue to provide support to the staff of the Sewer Division.
- Continue to provide mandated confined space training for the Sewer Division personnel.
- Continue to manage and provide monthly reports to (CIWQS).

PERFORMANCE AND WORKLOAD INDICATORS

Description	FY2022	FY2023	FY2024	FY2025
Quantity				
Certified monthly no spill reports (CIWQS)	12	12	12	12
QUANTITY	**12**	**12**	**12**	**12**



Police

Department Expenditure Summary (100-51-510)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Materials & Operations	$55,164	$55,370	$71,481	$61,871	$59,364
Contractual Services	$18,558,045	$19,953,946	$21,691,818	$21,803,244	$22,457,623
Other Operating	$95,708	$160,979	$209,539	$241,551	$165,818
Capital Outlay	$147,370	$0	$0	$0	$0
TOTAL	**$18,856,287**	**$20,170,295**	**$21,972,838**	**$22,106,666**	**$22,682,805**

DEPARTMENT DESCRIPTION

The Hesperia City Police Department provides law enforcement and public safety services to the residents of the City and to all those within its jurisdiction (City Council's first goal of Public Safety - Ensure public safety resources adequately protect our community). Our mission is to deliver collaborative law enforcement solutions that meet the needs of our communities and partners by giving quality professional services. The Department works in partnership with the community, other governmental agencies and City entities to promote individual responsibility, and safer neighborhoods in an effort to enhance the quality of life in Hesperia.

The San Bernardino County Sheriff's Department has provided law enforcement services to the City under a service contract since its incorporation in 1988. By virtue of this contract, the City of Hesperia provides its citizens with full-service law enforcement, which include patrol operations, traffic enforcement, detective services, gang investigation/suppression, problem-oriented policing and community outreach programs. Sworn, professional and volunteer staff work collectively to make the Police Department a productive and efficient operation.

Additionally, the City benefits from San Bernardino County Sheriff's Department resources such as aviation support, Homicide, Gang, Narcotics, and Crimes Against Children specialized investigative teams. Other resources include: High Tech Crimes, Emergency Services, Public Affairs, Homeless Outreach and Proactive Enforcement (H.O.P.E.) program, Dive Rescue Team, Regional Major Accident Investigations Team (M.A.I.T.), Peer Support, and the Specialized Enforcement Division (S.W.A.T.) just to name a few.

The City of Hesperia is the third largest contract city in San Bernardino County. On a per-deputy basis, the Hesperia Police Department continues to make more arrests and handles more calls for service than the majority of Sheriff's Stations throughout the County. The FY 2024-25 contract affords the City the following positions along with vehicles and equipment:

61 Sworn officers (1 Captain, 1 Lieutenant, 7 Sergeants, 6 Detectives, and 46 Deputies)
17 Civilian positions (7 Sheriff's Service Specialists, 2 Secretaries, and 8 Office Specialists)



SIGNIFICANT DEPARTMENT EXPENDITURE CHANGES

- For FY 2024-25, the schedule A, which is the contract for law enforcement services from San Bernardino County is expected to increase 3.1% or $655,639 to $21,831,074. Additionally, while not itemized on the schedule A, the City is responsible for fuel, vehicle maintenance, and overtime, which is offset by vacancy savings. For FY 2024-25, the City anticipates these costs to be $400,000 for a total law enforcement contract of $22,231,074.

2023-24 DEPARTMENT ACCOMPLISHMENTS

- The Department continued to expand its outreach and community relations efforts by making the most of the benefits afforded by social media platforms, specifically Facebook and Twitter. Those platforms proved to be an effective and efficient way to share information and open lines of communication with the community. The Department was able to disseminate news regarding crimes and significant arrests within the City in addition to relaying information on events, educational bulletins, and positive interactions between deputies and citizens of Hesperia. By increasing the Department's transparency using social media platforms it had a positive impact on the Department's relationship with the citizens of Hesperia.
- With the additional Automated License Plate Readers (ALPR's) purchased using the Homeland Security Grant Program (HSGP), it enabled the Police Department to capture an increased number of vehicle license plates for rapid identification of stolen/embezzled vehicles and missing persons in addition to wanted vehicles identified as being involved in major crimes throughout the City of Hesperia, which led to an increased number of arrests.
- Members of the Police Department's Gang Enforcement Team and successfully conducted multiple county funded enforcement operations through Operation Consequences. Many of the operations were conducted within the City of Hesperia, which resulted in the Hesperia gang investigators recovering 69 guns, 1,777 pounds of illegal narcotics, 44,000 M30 pills (fentanyl), and $163,000 illicit proceeds.

- Using Off-Highway Vehicle (OHV) grant funding through California State Parks, the department increased its OHV patrols throughout the City of Hesperia utilizing its new Utility Task Vehicle (UTV). Many of the city's complaints were generated from the county areas; however, they routinely spilled over into the city limits. The Hesperia Police Department's OHV Team was able to work in conjunction with the San Bernardino County Sheriff Department's Victor Valley Station to address the increased OHV activity around Mojave River, Hesperia Lakes, and the new Silverwood development project. The increased patrols resulted in citations being issued for safety and equipment violations in addition to arrests for evading law enforcement. The deployment of the full time “Quality of Life” deputy has
- addressed community concerns regarding quality of life/homelessness issues affecting the citizens of Hesperia. The deputies who work in close liaison with Code Enforcement, Department of Behavioral Health, and the Sheriff’s Department Homeless Outreach and Proactive Enforcement team made on average 1,144 contacts and 442 arrests for warrants, trespassing, and narcotics related offenses.

2024-25 DEPARTMENT GOALS AND OBJECTIVES

- Continue to expand community outreach efforts by making the most of the benefits available through social media platforms, specifically Facebook and Twitter. These platforms have proven to be an effective and efficient way to share information with the community. Our objective will not only be to continue to disseminate news regarding crimes and/or significant arrests within the City, but also relay information on upcoming weather events, community events, educational bulletins, and positive interactions between deputies and the public. Increasing the use of social media will continue to further strengthen the relationship with the community.
- Continue on-going efforts to address concerns involving local crime including the nationwide opioid epidemic related to the dramatic increase in fentanyl related incidents. Utilizing the Police Department's Gang Enforcement Team in conjunction with the Departments Detective Bureau to continue proactive enforcement operations through the county funded Operation Consequences. Additionally, the Police Department partnered with the San Bernardino County Sheriff Department's Overdose Response Team by providing a detective on an on-call basis which is subsidized by the county to assist with overdose cases in the City. The partnership provides valuable resources to the Hesperia Police Station at no cost to the City.
- The City continues to experience a high number of traffic collisions with primary factors associated with unsafe speed, failure to yield the right-of-way, distracted drivers, and alcohol/drug related offenses. Many of the collisions have involved pedestrians and resulted in fatality. The Department’s goal is to reduce the number of collisions by employing creative strategies focused on enforcement, education, and engineering. The station’s Traffic Unit will continue to aggressively enforce traffic violations and conduct DUI enforcement within the City, while maximizing the benefits of available resources such as the electronic speed indicators on the Automated License Plate Reader (ALPR) trailers. The Department will use grant funding from the Office of Traffic and Safety to help enhance enforcement operations. Additionally, the Department will expand efforts toward educating the public about safe driving practices, not only through programs such as Start Smart Teen Driver courses, but also through various campaigns and disseminating information on social media platforms to bring awareness to all ages.
- Continue to deploy trailer-mounted Automated License Plate Reader’s (ALPR's) at specific locations throughout the City to assist in developing investigative leads for criminal activity that occurs in the City of Hesperia. Additional ALPR's affixed to patrol units and at major intersections throughout the City will create more pro-active opportunities to locate criminals and stolen vehicles within the community, therefore reducing crime.
- Collaborate with the City Engineering Program to collectively address traffic safety concerns to help achieve our mutual goal of traffic safety and collision prevention.
- As the City of Hesperia continues to develop significant commercial and retail business, primarily along the I-15 corridor, the Department will evaluate needs and develop deputy sheriff positions with the specific job description to monitor and enforce retail theft and commercial business-related issues.
- The City of Hesperia has invested significant funds and resources in the installation and operation of ALPR cameras at key locations in the city. Over the coming years, additional projects will be evaluated and implemented to continue our staff's ability to investigate crimes, recover property and enforce traffic laws.

PERFORMANCE AND WORKLOAD INDICATORS

*Note: 2023 and 2024 estimates are based on projected figures from the not yet published 2023 Annual Report (est. complete June 2024) and a three-year average with those figures included.

Part I Offenses

Description	FY2021	FY2022	FY2023	FY2024
Quantity				
Theft Motor Vehicle	306	314	302	301
Burglary	305	373	321	333
Rape	40	28	29	32
Homicide	6	7	7	7
Robbery	69	97	80	82
Assaults	814	697	756	756
Theft	587	800	662	683
QUANTITY	**2,127**	**2,316**	**2,157**	**2,194**

Part II Offenses

Description	FY2021	FY2022	FY2023	FY2024
Quantity				
DUI Arrests	230	180	190	200
Proactive Calls	10,944	11,638	13,812	12,131
Citations	3,250	3,230	2,748	3,076
Dispatched Calls	69,130	69,568	69,718	69,472
Adult - Bookings (Arrrests)	1,756	1,706	2,093	1,852
Juvenile (Arrests)	52	51	50	51
Total Calls for Service	80,073	81,206	83,530	81,603
Volunteer Hours	14,830	8,475	11,151	11,485
Number of Volunteers	72	56	54	61
Part II Offenses	3,073	2,872	2,784	2,910
Reports	8,303	8,924	8,448	8,558
QUANTITY	**191,713**	**187,906**	**194,578**	**191,399**

Traffic Collisions (Actual)

Description	FY2021	FY2022	FY2023	FY2024
Quantity				
Injury	321	401	354	359
Fatal	14	23	13	17
Non-Injury	826	796	771	798
QUANTITY	**1,161**	**1,220**	**1,138**	**1,174**



Hesperia Fire Protection District (HFPD) - PERS

Public Employees' Retirement System (PERS)

Division Expenditure Summary (210-19-220)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
HFPD (PERS)	$1,007,746	$1,093,205	$937,658	$937,658	$1,814,535
TOTAL	**$1,007,746**	**$1,093,205**	**$937,658**	**$937,658**	**$1,814,535**

DIVISION DESCRIPTION

On November 01, 2018, the City transferred all Hesperia Fire Protection District (Fire District) assets and liabilities, with the exception of the former personnel obligations, for which the Fire District will continue to function with dedicated funding to San Bernardino County Fire (County Fire). Per the annexation agreement, the City will retain funds in a trust for the payment of former Fire District personnel obligation.

SIGNIFICANT DIVISION EXPENDITURE CHANGES

- For a complete discussion of the PERS obligation, please refer to Section E - City Position Summaries.



Capital Improvement Program (CIP)
Fiscal Year 2024-25

Overview

The Capital Improvement Program (CIP) includes new and continued capital projects funded in the Fiscal Year (FY) 2024-25 Budget. Information on capital projects completed in FY 2023-24 are also included to identify funds spent on recently completed projects as well as those that are projected for future years. Fiscal Year 2021-22 and Fiscal Year 2022-23 CIP projects are also included for historical purposes on the expenditure summaries. Frequently, CIP projects extend beyond one fiscal year.

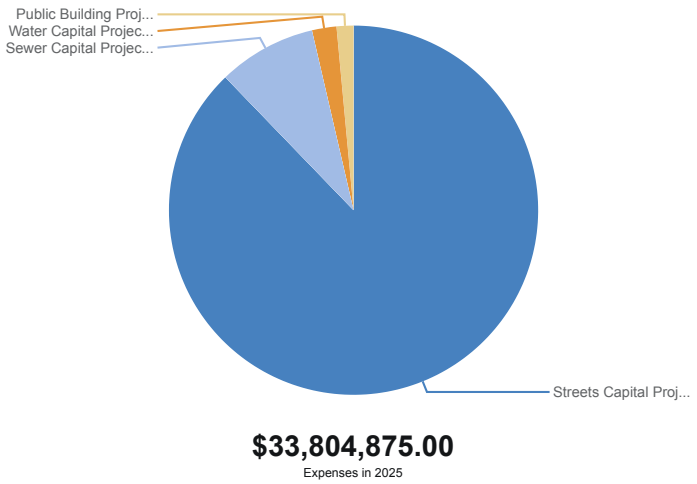
The City's construction projects and major capital acquisitions that have an extended life are included in the Capital Improvement Program. In some circumstances, studies undertaken related to anticipate future capital projects are also included. Generally, the CIP will include capital projects that repair, replace, or enhance existing facilities, equipment, or infrastructure, and capital facility projects that significantly expand or add capacity to the City's existing fixed assets.

City staff identify funded projects through an evaluation of the adequacy of existing infrastructure to meet the needs of the current and existing residential and business community. Through this process, staff analyze opportunities to improve facilities to best meet the needs of the community. The City's General Plan, Specific Plans, Hazard Mitigation Plan, and regional growth projections are referenced during this process. During the creation of the annual legislative platform, and through the budget process, funding recommendations are presented to the City Council for consideration and approval. On June 18, 2024, the City Council/Board Members adopted the FY 2024-25 Capital Improvement Program Budget for the City of Hesperia and Hesperia Water District.

CIP Signed Resolutions

Capital Improvement Program Projects $33,804,875

Data Updated May 17, 2024, 6:27 PM



CIP Projects-Summarized

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Streets Capital Projects	$6,683,009	$15,595,897	$42,477,112	$22,126,976	$29,675,155
Sewer Capital Projects	$1,805,118	$1,456,286	$5,984,200	$2,244,226	$2,904,720
Water Capital Projects	$67,147	$281,761	$1,029,000	$44,842	$725,000
Public Building Projects	$1,144,513	$652	$0	$0	$500,000
TOTAL	**$9,699,787**	**$17,334,596**	**$49,490,312**	**$24,416,044**	**$33,804,875**

Note: Beginning in FY 2023-24, budgeting software was used in preparation of the Budget, in conjunction with the current financial system and small differences may occur due to rounding.

The following details the Street Improvement Program history:

	Expenditures	Miles Paved^	Slurry Seal Miles
2008-09 Street Improvement Project	$ 9,193,091	28.0	0.0
2009-10 Street Improvement Project	5,726,868	13.9	0.0
2010-11 Street Improvement Project	0	0.0	0.0
2011-12 Street Improvement Project	2,446,984	2.5	8.0
2012-13 Street Improvement Project	1,705,349	1.0	7.0
2013-14 Street Improvement Project	1,801,741	1.9	9.0
2014-15 Street Improvement Project*	3,106,384	3.4	14.5
2015-16 Street Improvement Project	1,647,910	1.6	7.9
2016-17 Street Improvement Project**	1,825,174	3.8	11.0
2017-18 Street Improvement Project**	3,378,480	4.6	0.0
2018-19 Street Improvement Project**	2,521,815	2.7	0.0
2019-20 Street Improvement Project**	4,505,316	1.5	0.0
2020-21 Street Improvement Project**	1,916,113	1.5	1.3
2021-22 Street Improvement Project**	5,920,563	25.8	0.5
2022-23 Street Improvement Project***	6,625,500	2.2	0.0
2023-24 Street Improvement Project**	819,363	1.0	0.0
Sixteen Year Total	$ 53,140,651	95.3	59.2

*Includes Fir and Rodeo paving project Construction Order (CO.) #7134

**Includes CDBG Street Improvement Project and Chip Seal Project, as applicable

***Includes Maple Avenue Street Improvement Project and Cedar Street Roadway Improvements

^Includes pavement rehabilitation and overlay.

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1. Streets CIP Projects - $26,920,132 (2024-25 Budget)

2024-25 Street Improvement Projects - $12,404,741 has been included in the FY 2024-25 Budget for seven (7) street improvement projects. The projects are as follows:

	2024-25 Budget
Sultana Street Improvements	$20,000
Muscatel Street Improvements	$20,000
FY 2021-22 CDBG Street Improvements	$3,312,373
FY 2021-22 Street Improvement Project	$1,998,505
Maple Ave St Improvement Project	$6,199,500
Cedar Street Roadway Improvement	$75,000
FY 23-24 CDBG Street Improvements	$779,363
TOTAL	**$12,404,741**

Two (2) New Street Projects - Included in the FY 2024-25 Budget are two new street projects. The two new street projects are as follows:

	2024-25 Budget
Traffic Signal - 7th Avenue/Sequoia Street	$225,000
Traffic Signal - Escondido Avenue/Sultana Street	$225,000
TOTAL	**$450,000**

Ranchero Road Related Projects - Included in the FY 2024-25 Budget are projects related to the Ranchero Road Corridor. The projects are as follows:

	2024-25 Budget
Ranchero Road Aqueduct Crossing	$10,384,262
Ranchero Rd Improvement-Mariposa	$1,281,758
Ranchero Road Phase 4	$1,181,000
TOTAL	**$12,847,020**

Two (2) Other Streets Projects - Included in the FY 2024-25 Budget are two other continuing street projects. The projects are as follows:

	2024-25 Budget
Trfc Sig - Main/Sultana/Timberlane	$1,198,371
Main St Traffic Signal Sync	$20,000
TOTAL	**$1,218,371**

2. Storm Drainage CIP Projects - Included in the FY 2024-25 Budget are five (5) drainage projects as shown below.

	2024-25 Budget
H-01 Drainage Facility - Sect 3A	$200,000
Temecula Ave C-01 Retent Basin	$75,000
Walnut St H-01 Retention Basin	$1,680,023
A-04 Drainage Program	$50,000
Cataba Road Basin	$750,000
TOTAL	**$2,755,023**

3. Other City Projects - Included in the FY 2024-25 Budget are two (2) other city projects as shown below.

	2024-25 Budget
Hesperia Animal Shelter Play Yard	$300,000
Golf Course Trails	$200,000
TOTAL	**$500,000**

4. Water CIP Projects - Funding in the amount of $725,000 has been included in the FY 2024-25 Budget for the water projects shown below:

	2024-25 Budget
Recoat Exter Water Tank-Plant23	$600,000
Roofing Replacement & Repairs-Plant 5	$115,000
I-15 Corridor New Water	$10,000
TOTAL	**$725,000**

5. Sewer CIP Projects - Funding in the amount of $2,904,720 has been included in the FY 2024-25 Budget for the following sewer projects:

	2024-25 Budget
I-15 Corridor Sewer	$1,529,720
Maple Ave Sewer Line Replacement	$1,375,000
TOTAL	**$2,904,720**

CIP By Project

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Public Building Projects					
(650-6523) Park & Ride Facility	$1,144,513	$652	$0	$0	$0
(650-6527) Golf Course Trails	$0	$0	$0	$0	$200,000
(650-6528) Hesperia Animal Shelter Play Yard	$0	$0	$0	$0	$300,000
PUBLIC BUILDING PROJECTS TOTAL	**$1,144,513**	**$652**	**$0**	**$0**	**$500,000**
Streets Capital Projects					
(700-7046) Ranchero RD Undercrossing	$18,378	$26,535	$440,000	$410,000	$0
(700-7091) H-01 Drainage Facility - Sect 3A	$0	$0	$0	$0	$200,000
(700-7094) Ranchero Rd Improvement-Mariposa	$3,746,661	$11,732,483	$18,044,939	$17,421,991	$1,281,758
(700-7131) Traffic Signal @ Ranchero/Maple	$1,501	$65,935	$373,995	$379,995	$0
(700-7133) Main St Traffic Signal Sync	$11,790	$0	$176,534	$176,534	$20,000
(700-7139) Ranchero Road Aqueduct Crossing	$1,132,745	$1,802,471	$11,786,050	$1,639,767	$10,384,262
(700-7140) Temecula Ave C-01 Retent Basin	$0	$0	$175,000	$0	$75,000
(700-7141) Walnut St H-01 Retention Basin	$93,926	$0	$125,000	$6,200	$1,680,023
(700-7143) Sultana Street Improvements	$0	$0	$0	$0	$20,000
(700-7144) Muscatel Street Improvements	$0	$0	$0	$0	$20,000
(700-7146) Traffic Sig-Ranchero/Cottonwood	$0	$61,635	$344,430	$385,795	$0
(700-7152) A-04 Drainage Program	$5,415	$6,270	$925,937	$880,937	$50,000
(700-7154) Traffic Signal Ranchero/Seventh	$3,725	$0	$419,205	$443,705	$0
(700-7158) FY 2019-20 CDBG St. Improvements	$1,257,324	$595,117	$4,501	$4,501	$0
(700-7159) Trfc Sig - Main/Sultana/Timberlane	$69,876	$85,429	$1,055,000	$70,500	$1,198,371
(700-7162) FY 2020-21 CDBG Street Improvements	$341,053	$0	$0	$0	$0
(700-7166) FY 2021-22 CDBG Street Improvements	$0	$496,122	$3,581,683	$113,188	$3,312,373
(700-7167) FY 2021-22 Street Improvement Project	$615	$880	$1,997,385	$0	$1,998,505
(700-7168) Ranchero Road Phase 4	$0	$0	$1,448,000	$12,000	$1,181,000
(700-7169) Maple Ave St Improvement Project	$0	$500	$200,000	$0	$6,199,500
(700-7170) Cedar Street Roadway Improvement	$0	$575	$349,000	$0	$75,000
(700-7171) 2023 Emergency Storm Repairs	$0	$721,945	$251,090	$181,163	$0
(700-7172) FY 23-24 CDBG Street Improvements	$0	$0	$779,363	$0	$779,363
(700-7173) Traffic Signal - 7th Avenue/Sequoia Street	$0	$0	$0	$0	$225,000
(700-7174) Traffic Signal - Escondido Avenue/Sultana Street	$0	$0	$0	$0	$225,000
(700-7901) Cataba Road Basin	$0	$0	$0	$700	$750,000
STREETS CAPITAL PROJECTS TOTAL	**$6,683,009**	**$15,595,897**	**$42,477,112**	**$22,126,976**	**$29,675,155**
Water Capital Projects					
(800-8077) I-15 Corridor New Water	$2,452	$10,945	$50,000	$0	$10,000
(800-8091) Roof Replace/Repair - Plant 14A & 25	$62,975	$0	$0	$0	$0
(800-8092) FY 19-20 Wtr Svc Line Relocate	$1,720	$270,763	$264,000	$44,842	$0
(800-8093) Roofing Replacement & Repairs-Plant 5	$0	$53	$115,000	$0	$115,000
(800-8094) Recoat Exter Water Tank-Plant23	$0	$0	$600,000	$0	$600,000
WATER CAPITAL PROJECTS TOTAL	**$67,147**	**$281,761**	**$1,029,000**	**$44,842**	**$725,000**
Sewer Capital Projects					
(900-9018) Maple Ave Sewer Line Replacement	$3,125	$355	$1,200,000	$0	$1,375,000
(900-9021) I-15 Corridor Sewer	$32,358	$19,588	$3,293,000	$2,243,992	$1,529,720
(900-9023) Wastewater Treatment Plant	$1,769,635	$118,209	$1,000,000	$234	$0
(900-9024) WWTP Conveyance System	$0	$1,318,134	$491,200	$0	$0
SEWER CAPITAL PROJECTS TOTAL	**$1,805,118**	**$1,456,286**	**$5,984,200**	**$2,244,226**	**$2,904,720**
TOTAL	**$9,699,787**	**$17,334,596**	**$49,490,312**	**$24,416,044**	**$33,804,875**

CIP Expenditures By Fund

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
(100) General Fund	$0	$0	$0	$0	$450,000
(204) Measure I Renewal	$668,096	$116,389	$1,911,691	$754,099	$3,377,163
(207) Local Transport-Sb 325	$5,597	$1,064,496	$373,868	$239,137	$64,804
(209) Gas Tax - RMRA	$615	$880	$1,997,385	$0	$3,998,505
(251) Community Dev Block Grant	$1,393,063	$894,074	$4,365,547	$117,689	$4,091,736
(254) AB2766-Transit	$0	$0	$24,306	$24,306	$0
(300) Development Impact Fee-Street	$24,078	$41,535	$454,468	$213,036	$153,432
(301) Development Impact Fee-Storm Drain	$0	$0	$237,500	$3,100	$1,202,049
(306) DIF 2018-Streets	$1,309,576	$4,337,551	$7,812,362	$3,505,296	$5,745,777
(307) DIF 2018-Drainage Facilities	$0	$0	$0	$0	$100,000
(313) DIF A-04 Drainage	$5,415	$6,270	$925,937	$880,937	$50,000
(504) City Wide Projects	$4,421,082	$9,135,354	$24,374,048	$16,389,376	$10,941,689
(701) Water Capital	$67,147	$281,761	$1,029,000	$44,842	$10,000
(703) Water Capital Rehab and Replace	$0	$0	$0	$0	$715,000
(711) Sewer Capital	$1,805,118	$1,456,286	$5,984,200	$2,244,226	$2,904,720
TOTAL	**$9,699,787**	**$17,334,596**	**$49,490,312**	**$24,416,044**	**$33,804,875**

CIP PROJECT LISTING

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To further view detailed CIP expenditures by project, click on the project to view detailed information

Streets CIP Projects

7046 Ranchero Road Undercrossing
7094 Ranchero Road Improvements - Seventh Avenue to Mariposa Road
7096 Aqueduct Crossing Improvements - Widen Bridge at Main Street
7131 Traffic Signal @ Ranchero Road/Maple Avenue
7133 Main Street Traffic Signal Synchronization
7139 Ranchero Road Aqueduct Crossing
7143 Sultana Street Improvements
7144 Muscatel Street Improvements
7146 Traffic Signal @ Ranchero Road/Cottonwood Avenue
7154 Traffic Signal @ Ranchero Road/Seventh Avenue
7158 FY 2019-20 CDBG Street Improvements
7159 Traffic Signal - Main Street & Sultana Street/Timberlane Avenue
7162 FY 2020-21 CDBG Street Improvements
7166 FY 2021-22 CDBG Street Improvements
7167 FY 2021-22 Street Improvement Project
7168 Ranchero Road Street Improvements - Danbury Avenue to I Avenue
7169 Maple Avenue Street Improvement
7170 Cedar Street Roadway Improvements
7171 2023 Emergency Storm Repairs
7172 FY 2023-24 Street Improvement Project
7173 Traffic Signal - 7th Avenue/Sequoia Street
7174 Traffic Signal - Escondido Avenue/Sultana Street

Storm Drainage CIP Projects

7091 H-01 Drainage Facility - Section 3A (Fourth Avenue to Third Avenue)
7140 Temecula Avenue C-01 Retention Basin
7141 Walnut Street H-01 Retention Basin
7152 A-04 Drainage Program
7901 Cataba Road Basin

Other City Projects

6523 Park and Ride Facility
6527 Golf Course Trails
6528 Hesperia Animal Shelter Play Yard

Water Capital CIP Projects

8077 Interstate 15 Corridor Water
8090 Recoat 5.0 MG Water Tank Plant 22
8091 Roofing Replacement and Repairs - Plant 14A & 25
8092 FY 2019-20 Water Service Line Relocation Program
8093 Roofing Replacement and Repairs - Plant 5 & 18
8094 Recoat Exterior of 5.0 MG Water Tank - Plant 23

Sewer Capital CIP Projects

9018 Maple Avenue Sewer Line Replacement
9021 Interstate 15 Corridor Sewer
9023 Hesperia Wastewater Treatment Plant (HWTP)
9024 Wastewater Treatment Plant (WWTP) Conveyance System

RANCHERO ROAD UNDERCROSSING - CO 7046



The BNSF Railroad bisects the City of Hesperia from north to south, with Main Street as the only street that crosses the railroad. This east-west corridor serves the entire City and is under capacity to meet existing traffic needs. Accidents on either side of, or on the Main Street bridge, have resulted in total closure of Main Street between 3rd Avenue and C Avenue, which not only affects the motoring public, but also severely restricts fire and police response times throughout the City.

This project involved the installation of a new roadway underpass beneath the BNSF railroad's right-of-way at Ranchero Road. The project also included construction of an embankment and storm drain facilities within the Antelope Valley Wash between Santa Fe Avenue East and Danbury Road.

	Original	Revised
Right-Of-Way	$5,000,000	N/A
Environmental Documents & Permits	750,000	N/A
Design Engineering	2,000,000	N/A
Construction	20,000,000	N/A
Construction Contingency	2,000,000	N/A
Construction Engineering	2,000,000	N/A
Administrative	250,000	N/A
Materials/Equipment/Other	0	N/A
Total Estimated Costs	$32,000,000	$0

CURRENT STATUS

Construction was complete in June 2013. However, the U.S. Army Corps of Engineers (USACE) 404 Permit requires post-construction mitigation work to be performed and monitored for a period of 5 years. Due to some access issues at the actual construction site, the City's engineering consultant has been developing a revised HMMP for approval by the three regulatory agencies. The final approval was received in June 2022. The City purchased acreage from a mitigation bank in September 2023. The project was closed out in February 2024.

ESTIMATED ANNUAL MAINTENANCE COST $44,409

The initial 4 to 6 year low-maintenance period has passed for this newly constructed roadway. Maintenance costs going forward are estimated to be $44,409 annually.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
100-29-700-7046-7500 Contract	$500,000	$0	$0	$0	$0	$0	$0	$0	$500,000
204-29-700-7046-7500 Contract	60,630	440,000	410,000	0	0	0	0	0	470,630
207-29-700-7046-7500 Contract	539,000	0	0	0	0	0	0	0	539,000
300-29-700-7046-7500 Contract	5,364,245	0	0	0	0	0	0	0	5,364,245
300-29-700-7046-8400 Land	19,750	0	0	0	0	0	0	0	19,750
586-29-700-7046-7500 Contract	11,610,520	0	0	0	0	0	0	0	11,610,520
586-29-700-7046-8400 Land	1,352,242	0	0	0	0	0	0	0	1,352,242
596-29-700-7046-7500 Contract	200	0	0	0	0	0	0	0	200
596-29-700-7046-8400 Land	114,415	0	0	0	0	0	0	0	114,415
600-29-700-7046-7500 Contract	11,703,929	0	0	0	0	0	0	0	11,703,929
600-29-700-7046-8400 Land	215,0580	0	0	0	0	0	0	0	215,058
Totals =	**$31,479,989**	**$440,000**	**$410,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$31,889,989**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
100 - General Fund	$500,000	$0	$0	$0	$0	$0	$0	$0	$500,000
204 - Measure I Renewal	60,630	440,000	410,000	0	0	0	0	0	470,630
207 - Local Trans. Fund Article 8	539,000	0	0	0	0	0	0	0	539,000
300 - DIF Streets	5,383,995	0	0	0	0	0	0	0	5,383,995
586 - RDA Capital P/AI	12,962,762	0	0	0	0	0	0	0	12,962,762
596 - Measure I Bond	114,615	0	0	0	0	0	0	0	114,615
600 - Ranchero Rd. Undercrossing	11,918,987	0	0	0	0	0	0	0	11,918,987
Totals =	**$31,479,989**	**$440,000**	**$410,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$31,889,989**

NOTES

RANCHERO ROAD IMPROVEMENTS - SEVENTH AVENUE TO MARIPOSA ROAD - CO 7094



The Ranchero Road Corridor Project consists of various improvements to Ranchero Road including the Ranchero Road Underpass (C.O. 7046), the interchange at Interstate 15 (C.O. 7086), and widening of Ranchero Road from two lanes to four lanes in each direction from Seventh Avenue to Mariposa Road. With completion of the underpass and interchange, traffic on Ranchero Road has increased dramatically, experiencing over 14,000 trips per day. Increased capacity on Ranchero Road is vital to traffic circulation and safety along the corridor. Approximately five miles of Ranchero Road will be widened from two lanes to four lanes from Seventh Avenue to just east of Mariposa Road. The aqueduct crossing, Union Pacific Railroad (UPRR) crossing and three signalized intersections are included in the Ranchero Corridor Project; all are under separate project numbers with the exception of the UPRR crossing. Roughly half of the project is within San Bernardino County and will be completed through cooperative agreements with the City as the lead agency. Currently, this project is the City's highest transportation priority.

	Original	Revised
Design Engineering	$ 965,785	$ 1,482,693
Right-of-Way	1,045,635	379,842
Construction	13,051,200	28,058,456
Construction Contingency	1,957,680	3,117,607
Construction Engineering	1,506,400	3,281,823
Materials/Equipment/Other	0	0
Environmental Documents & Permits	1,064,300	965,785
Administrative	3,000	3,000
*Total Estimated Costs	$19,594,000	$37,289,206

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

The environmental document (ED) was completed in June 2013 and the plans, specifications and estimates (PS&E) were completed in Fiscal Year (FY) 2020-21. Right-of-way acquisition was completed in fall 2020. Construction began in December 2021 with utility relocations and will continue into FY 2024-25. The aqueduct crossing and signalized intersections are identified under C.O. 7139, C.O. 7131, C.O. 7146, and C.O. 7154.

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ESTIMATED ANNUAL MAINTENANCE COST $164,000

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7094-7500 Contract	$405,291	$150,642	$59,893	$90,749	$0	$0	$0	$0	$555,933
207-29-700-7094-7500 Contract	981,474	89,875	25,071	64,804	0	0	0	0	1,071,349
300-29-700-7094-7500 Contract	691,782	0	0	0	0	0	0	0	691,782
300-29-700-7094-8400 Land	76,796	0	0	0	0	0	0	0	76,796
306-29-700-7094-7500 Contract	4,109,062	1,619,928	2,469,671	107,969	0	0	0	0	6,686,702
306-29-700-7094-8400 Land	0	0	12,279	0	0	0	0	0	12,279
504-29-700-7094-7500 County	4,152,287	4,090,399	3,454,599	72,998	0	0	0	0	7,679,884
504-29-700-7094-7749 SBCTA	6,083,083	3,438,517	2,770,900	282,661	0	0	0	0	9,136,644
504-29-700-7094-8000 CalRecycle Grant	0	250,000	224,000	0	0	0	0	0	224,000
504-29-700-7094-8029 SB1 LPP Grant	491,012	1,834,490	1,834,490	288,953	0	0	0	0	2,614,455
504-29-700-7094-8030 SB1 LPP Formula	1,554,295	6,571,088	6,571,088	373,624	0	0	0	0	8,499,007
504-29-700-7094-8400 SBCTA	40,377	0	0	0	0	0	0	0	40,377
Totals =	**$18,585,459**	**$18,044,939**	**$17,421,991**	**$1,281,758**	**$0**	**$0**	**$0**	**$0**	**$37,289,207**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$405,291	$150,642	$59,893	$90,749	$0	$0	$0	$0	$555,933
207 - Local Trans. Fund Art. 8	981,474	89,875	25,071	64,804	0	0	0	0	1,071,349
300 - DIF Streets	768,578	0	0	0	0	0	0	0	768,578
306 - DIF 2018-Streets	4,109,062	1,619,928	2,481,950	107,969	0	0	0	0	6,698,981
504 - County Reimbursement	4,152,287	4,090,399	3,454,599	72,998	0	0	0	0	7,679,884
504 - SBCTA Reimbursement	6,123,460	3,438,517	2,770,900	282,661	0	0	0	0	9,177,021
504 - CalRecycle Grant	0	250,000	224,000	0	0	0	0	0	224,000
504 - SB1 LPP Grant	491,012	1,834,490	1,834,490	288,953	0	0	0	0	2,614,455
504 - SB1 LPP Formula	1,554,295	6,571,088	6,571,088	373,624	0	0	0	0	8,499,007
Totals =	**$18,585,459**	**$18,044,939**	**$17,421,991**	**$1,281,758**	**$0**	**$0**	**$0**	**$0**	**$37,289,207**

NOTES

There is a Cooperative Agreement with the County of San Bernardino (County) and a Funding Agreement with San Bernardino County Transportation Authority (SBCTA) for this project. The agreements establish responsibilities for each agency. In addition, the project was awarded a CalRecycle Grant in the amount of $224,000 and an SB1 Local Partnership Program grant of $3.9M ($2.6M to be utilized on this CO and $1.3M to be utilized on CO 7139). Finally, the project received $12.7M of SB1 Local Partnership Program Formula funds through SBCTA ($8.5M to be utilized on this project and $4.2M to be utilized on CO 7139). Escrow and other refunds amounting to $6,521 through 6/30/2023 were applied to the funds utilized for the work performed.

	Total Reimbursement	Reimbursement Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
County Reimbursement (5800)	$7,679,884	$1,422,021	$6,149,894	$107,969
SBCTA Reimbursement (5999)	9,177,020	244,625	8,649,734	282,661
SB1 LPP Grant Competitive (4844)	2,614,455	584,207	1,741,295	288,953
SB1 LPP Formula (SBCTA) (4845)	8,499,007	1,852,087	6,273,296	373,624
CalRecycle Grant (4700)	224,000	0	224,000	0
Total	$28,194,366	$4,102,940	$23,038,219	$1,053,207

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AQUEDUCT CROSSING IMPROVEMENTS - WIDEN BRIDGE AT MAIN STREET - CO 7096



The Main Street bridge which crosses the California Aqueduct currently has capacity for two lanes in each direction. The City's Traffic Circulation Plan identifies Main Street as a major arterial roadway, which has three lanes in each direction from Interstate 15 (I-15) to Eleventh Avenue. Main Street Corridor is the primary east/west path of travel to I-15. Widening of Main Street to the ultimate configuration will occur in various phases.

In addition, the completion of Walmart and other developments nearby has impacted Main Street with additional traffic. New retail developments within the Walmart Shopping Center and surrounding areas will have further impact. The existing roadway configuration is experiencing significant traffic congestion in this area as a result of development as well as its proximity to I-15. Widening the aqueduct crossing is required to accommodate the ultimate configuration of Main Street and is Phase I of roadway enhancements on Main Street.

	Original	Revised
Design Engineering	$ 980,000	N/A
Right-of-Way	1,070,000	N/A
Construction	6,090,000	N/A
Construction Contingency	609,000	N/A
Construction Engineering	920,000	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	125,000	N/A
Administrative	3,000	N/A
Total Estimated Costs	$9,797,000	$0

CURRENT STATUS

This project was placed on hold in 2010 due to the dissolution of Redevelopment Agencies, economic changes and reduced development. Work resumed in February 2015. The plans, specifications, and estimates (PS&E) phase is approximately 95% complete. Due to limited funding, this project has been delayed. Design will resume and construction will commence in future fiscal years as additional funding is secured.

ESTIMATED ANNUAL MAINTENANCE COST $3,312

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7096-7500 Contract	$0	$0	$0	$0	$250,000	$1,070,000	$45,000	$45,000	$1,410,000
207-29-700-7096-7500 Contract	467,800	0	0	0	0	0	0	0	467,800
300-29-700-7096-7500 Contract	18,028	0	0	0	0	0	0	0	18,028
306-29-700-7096-7500 Contract	0	0	0	0	0	0	1,472,500	3,140,541	4,613,041
504-29-700-7096-7500 Contract	0	0	0	0	0	0	1,027,500	2,191,447	3,218,947
586-29-700-7096-7500 Contract	69,184	0	0	0	0	0	0	0	69,184
Totals =	**$555,012**	**$0**	**$0**	**$0**	**$250,000**	**$1,070,000**	**$2,545,000**	**$5,376,988**	**$9,797,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$0	$0	$0	$0	$250,000	$1,070,000	$45,000	$45,000	$1,410,000
207 - Local Trans. Fund Art. 8	467,800	0	0	0	0	0	0	0	467,800
300 - DIF Streets	18,028	0	0	0	0	0	0	0	18,028
306 - DIF 2018-Streets	0	0	0	0	0	0	1,472,500	3,140,541	4,613,041
504 - Citywide Projects	0	0	0	0	0	0	1,027,500	2,191,447	3,218,947
586 - RDA Capital P/A #1	69,184	0	0	0	0	0	0	0	69,184
Totals =	**$555,012**	**$0**	**$0**	**$0**	**$250,000**	**$1,070,000**	**$2,545,000**	**$5,376,988**	**$9,797,000**

NOTES

The City will pursue grant opportunities for funding construction of this project.

TRAFFIC SIGNAL @ RANCHERO ROAD/MAPLE AVENUE - CO 7131



The Ranchero Road Corridor Project consists of various improvements to Ranchero Road including the Ranchero Road Underpass (C.O. 7046), the interchange at I-15 (C.O. 7086), and widening of Ranchero Road from two lanes to four lanes in each direction. With the completion of the underpass and interchange, traffic on Ranchero Road has increased dramatically. Currently, the intersection of Ranchero Road and Maple Avenue is an all way stop. Because of the increased traffic volume, estimated at 14,000 trips per day, there is severe congestion and motorists are experiencing significant delays. Further development in the region will exacerbate delays. Establishing a signalized intersection along the corridor will improve traffic movements and provide safer travel through the Ranchero Corridor.

	Original	Revised
Design Engineering	$ 35,000	N/A
Right-of-Way	0	N/A
Construction	357,245	N/A
Construction Contingency	36,005	N/A
Construction Engineering	20,750	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	1,000	N/A
Total Estimated Costs	$450,000	$0

CURRENT STATUS

Design for widening of the roadway was completed under a separate project (C.O. 7094). Installation of the signal occurred in conjunction with the roadway improvements under C.O. 7094 which began in December 2021 with utility relocations and continued during FY 2023-24. Signal installation was completed and the signal became operational at the end of FY 2023-24. Project close-out will not begin until improvements under the other projects are complete.

ESTIMATED ANNUAL MAINTENANCE COST $3,069

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7131-7500 Contract	$2,570	$1,500	$2,500	$0	$0	$0	$0	$0	$5,070
205-29-700-7131-7500 Contract	0	0	0	0	0	0	0	0	0
300-29-700-7131-7500 Contract	884	0	0	0	0	0	0	0	884
306-29-700-7131-7500 Contract	0	192,698	197,698	0	0	0	0	0	197,698
504-29-700-7131-7748 Contract (Dev. Share)	38,836	24,029	24,029	0	0	0	0	0	62,865
504-29-700-7131-7749 Contract (SBCTA)	27,715	155,768	155,768	0	0	0	0	0	183,483
Totals =	**$70,005**	**$373,995**	**$379,995**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$2,570	$1,500	$2,500	$0	$0	$0	$0	$0	$5,070
205 - Gas Tax	0	0	0	0	0	0	0	0	0
300 - DIF Streets	884	0	0	0	0	0	0	0	884
306 - DIF 2018-Streets	0	192,698	197,698	0	0	0	0	0	197,698
504 - Developer Share Reimb. (5950)	38,836	24,029	24,029	0	0	0	0	0	62,865
504 - SBCTA Reimb. (5999)	27,715	155,768	155,768	0	0	0	0	0	183,483
Totals =	**$70,005**	**$373,995**	**$379,995**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

NOTES

There is a Funding Agreement with San Bernardino County Transportation Authority (SBCTA) for this project.

	Total Reimbursement	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
Developer Share Reimb. (5950)	$ 62,865	$38,836	$ 24,029	$0
SBCTA Reimb. (5999)	183,483	0	183,483	0
Total	$246,348	$38,836	$207,512	$0

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MAIN STREET TRAFFIC SIGNAL SYNCHRONIZATION - CO 7133

Phase I of this project installs real-time adaptive signal controller technology at eight intersections along the Main Street corridor from "I" Avenue to Eleventh Avenue. Installation of the system resulted in east/west travel improvements in this corridor.

Phase II of the project will install the same type of system at an additional eight intersections from Escondido Avenue to Mesa Linda Avenue. All intersections will receive the latest technology signal controllers that adjust signal timing based on existing traffic at an approaching intersection. Coordination with Caltrans is required for this phase due to the freeway on and off ramps.



	Phase I	Phase II
Design Engineering	$ 0	$ 5,000
Right-of-Way	0	0
Construction	294,500	535,000
Construction Contingency	32,500	53,500
Construction Engineering	30,000	40,011
Materials/Equipment/Other	246,200	465,000
Administrative	500	1,000
*Total Estimated Costs	$603,700	$1,099,511

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

The City received a Mobile Source Emission Reduction Grant (part of AB2766) through the Mojave Desert Air Quality Management District (MDAQMD) to pay for the equipment of Phase I, with the City matching the remainder of the cost. Phase I has been installed with some modifications pending to improve equipment performance, which will be completed with Phase II.

An additional grant of the same was awarded to the City for Phase II sufficient to pay for equipment costs and some of the installation cost. Caltrans approval of the system occurred in October 2019. Installation of the system is complete. Adjustments to the programming and equipment modifications are near completion and the project should be finalized by early summer 2024.

ESTIMATED ANNUAL MAINTENANCE COST $10,000

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
100-29-700-7133-7500 Contract	$0	$0	$0	$0	$0	$0	$0	$0	$0
204-29-700-7133-7500 Contract	607,949	152,228	152,228	20,000	0	0	0	0	780,177
254-29-700-7133-7500 Contract	56,924	24,306	24,306	0	0	0	0	0	81,230
254-29-700-7133-8000 Phase I	246,200	0	0	0	0	0	0	0	246,200
254-29-700-7133-8028 Phase II	484,482	0	0	0	0	0	0	0	484,482
Totals =	**$1,395,555**	**$176,534**	**$176,534**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$1,592,089**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
100 - General Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0
204 - Measure I Renewal	607,949	152,228	152,228	20,000	0	0	0	0	780,177
254 - AB2766 Transit	56,924	24,306	24,306	0	0	0	0	0	81,230
254 - AB2766 Grant Phase I	246,200	0	0	0	0	0	0	0	246,200
254 - AB2766 Grant Phase II	484,482	0	0	0	0	0	0	0	484,482
Totals =	**$1,395,555**	**$176,534**	**$176,534**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$1,592,089**

NOTES

Mobile Source Emission Reduction Grant	Total Grant	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
Phase I Grant	$246,200	$246,200	$0	$0
Phase II Grant	484,482	484,482	0	0
Total	$730,682	$730,682	$0	$0

RANCHERO ROAD AQUEDUCT CROSSING - CO 7139



The Ranchero Road Corridor Project consists of various improvements to Ranchero Road including the Ranchero Road Underpass (C.O. 7046), the interchange at I-15 (C.O. 7086), and widening of Ranchero Road from two lanes to four lanes in each direction between the two. In order to accommodate additional lanes, the bridge crossing the Department of Water Resources (DWR) aqueduct will be removed and replaced with a new structure to accommodate the ultimate future configuration of three lanes in each direction. This corridor is the City's highest transportation priority. Without the widening of the aqueduct crossing, a bottleneck will occur at the existing structure and traffic circulation along the corridor will be dramatically impacted.

	Original	Revised
Design Engineering	$ 707,000	N/A
Right-of-Way	1,146,738	N/A
Construction	11,538,182	N/A
Construction Contingency	1,153,818	N/A
Construction Engineering	1,370,262	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	443,000	N/A
Administrative	3,000	N/A
*Total Estimated Costs	$16,362,000	$0

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

The project approval and environmental document (PAED) and plans, specifications, and estimates (PS&E) phases were completed in Fiscal Year (FY) 2019-20. Right-of-way acquisition began in FY 2018-19 and was completed in fall 2020. Incidental work for the project occurred in FY 2023-24. Construction of the bridge will begin in summer 2024.

ESTIMATED ANNUAL MAINTENANCE COST $4,758

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7139-7500 Contract	$423,595	$81,821	$44,978	$36,843	$0	$0	$0	$0	$505,416
207-29-700-7139-7500 Contract	373,518	32,903	32,903	0	0	0	0	0	406,421
300-29-700-7139-7500 Contract	95,260	245,367	106,935	138,432	0	0	0	0	340,627
300-29-700-7139-8400 Land	518,556	0	0	0	0	0	0	0	518,556
306-29-700-7139-7500 Contract	1,538,065	4,751,369	573,061	4,637,808	0	0	0	0	6,748,934
306-29-700-7139-8400 Land	0	11,780	0	0	0	0	0	0	0
504-29-700-7139-7500 Contract (SBCTA)	848,467	1,285,805	362,777	1,022,529	0	0	0	0	2,233,773
504-29-700-7139-8400 Land (SBCTA)	143,735	8,220	0	0	0	0	0	0	143,735
504-29-700-7139-8029 SB1 Grant	94,691	1,401,999	216,113	974,741	0	0	0	0	1,285,545
504-29-700-7139-8030 SB1 Formula	302,084	3,966,786	303,000	3,573,909	0	0	0	0	4,178,993
Totals =	**$4,337,971**	**$11,786,050**	**$1,639,767**	**$10,384,262**	**$0**	**$0**	**$0**	**$0**	**$16,362,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$ 423,595	$81,821	$44,978	$36,843	$0	$0	$0	$0	$505,416
207 - Local Trans. Fund Art. 8	373,518	32,903	32,903	0	0	0	0	0	406,421
300 - DIF Streets	613,816	245,367	106,935	138,432	0	0	0	0	859,183
306 - DIF 2018-Streets	1,538,065	4,763,149	573,061	4,637,808	0	0	0	0	6,748,934
504 - SBCTA Reimbursement	992,202	1,294,025	362,777	1,022,529	0	0	0	0	2,377,508
504 - SB1 LPP Grant	94,691	1,401,999	216,113	974,741	0	0	0	0	1,285,545
504 - SB1 LPP Formula	302,084	3,966,786	303,000	3,573,909	0	0	0	0	4,178,993
Totals =	**$4,337,971**	**$11,786,050**	**$1,639,767**	**$10,384,262**	**$0**	**$0**	**$0**	**$0**	**$16,362,000**

NOTES

The City will be receiving reimbursements for certain portions from San Bernardino County Transportation Authority (SBCTA) for the public share of the project. The City received a SB1 Local Partnership Program (LPP) grant totaling $3.9M. $2.6M of the grant will be utilized for C.O. 7094, while the remaining $1.3M will be utilized for this project. Additionally, the project received $12.7M of SB1 LPP Formula funds through SBCTA ($4.2M to be utilized on this project and $8.5M to be utilized on CO 7094). Escrow and property tax refunds amounting to $1,596 through 6/30/23 were applied to the funding source utilized for land purchase.

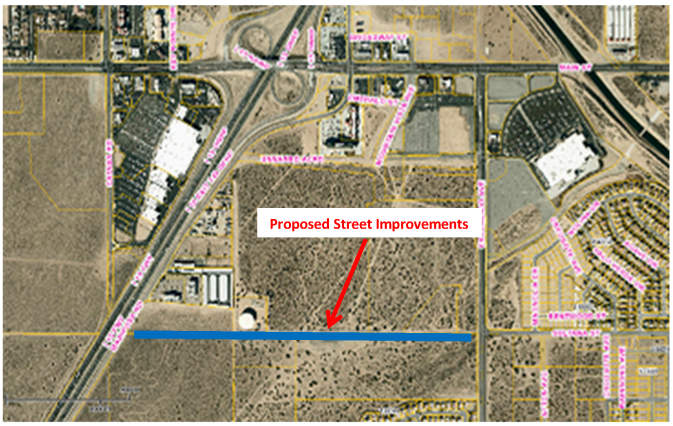
	Total Reimbursement	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
SBCTA Reimbursement (5800)	$ 2,377,508	$ 0	$362,777	$2,014,731
SB1 LPP Grant (4844)	1,285,545	255,262	216,113	814,170
SB1 LPP Formula (4845)	4,178,993	808,331	303,000	3,067,662
Total	$7,842,046	$1,063,593	$881,890	$5,896,563

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SULTANA STREET IMPROVEMENTS - CO 7143



Sultana Street is currently paved from the west side of the California aqueduct to Escondido Avenue. However, Sultana Street is a dirt roadway between Escondido Avenue and Mariposa Avenue, a distance of approximately 3,800 feet.

In order to improve access to the I-15 freeway for all the residents that utilize Sultana Street and Escondido Avenue and to help relieve congestion on Main Street and Ranchero Road, staff is proposing to construct improvements to the dirt section of Sultana Street. Such improvements will include construction of asphalt pavement and drainage improvements.

	Original	Revised
Design Engineering	$ 930,000	N/A
Right-of-Way	1,000,000	N/A
Construction	3,475,000	N/A
Construction Contingency	347,500	N/A
Construction Engineering	347,500	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	50,000	N/A
Administrative	50,000	N/A
Total Estimated Costs	$6,200,000	$0

CURRENT STATUS

Work on this project has not yet commenced. It is anticipated that preliminary feasibility review work on the project will commmence in FY 2024-25. Design and construction will occur in future fiscal years as additional funding is secured. The City will pursue grant opportunities for funding construction of this project.

ESTIMATED ANNUAL MAINTENANCE COST $11,480

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7143-7500 Contract	$0	$0	$0	$20,000	$50,000	$500,000	$670,000	$4,960,000	$6,200,000
207-29-700-7143-7500 Contract	0	0	0	0	0	0	0	0	0
Totals =	**$0**	**$0**	**$0**	**$20,000**	**$50,000**	**$500,000**	**$670,000**	**$4,960,000**	**$6,200,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$ 0	$ 0	$0	$20,000	$50,000	$500,000	$670,000	$4,960,000	$6,200,000
207 - Local Trans. Fund Art. 8	0	0	0	0	0	0	0	0	0
Totals =	**$ 0**	**$ 0**	**$0**	**$20,000**	**$50,000**	**$500,000**	**$670,000**	**$4,960,000**	**$6,200,000**

NOTES

MUSCATEL STREET IMPROVEMENTS - CO 7144



Muscatel Street is currently paved from the west side of the California aqueduct to Vincent Drive. However, Muscatel Street is a dirt roadway between Vincent Drive and Mariposa Avenue, a distance of approximately 2,260 feet. At times this section of Muscatel Street is impassible due to the fact that the dirt roadway dips into the unnamed channel just east of the I-15 freeway.

In order to improve access to the I-15 freeway for all the residents that utilize Muscatel Street and to help relieve congestion on Main Street and Ranchero Road, staff is proposing to construct improvements to the dirt section of Muscatel Street. Such improvements will include construction of asphalt pavement, construction of an embankment through the unnamed wash, and drainage improvements.

	Original	Revised
Design Engineering	$ 724,000	N/A
Right-of-Way	1,000,000	N/A
Construction	2,480,000	N/A
Construction Contingency	248,000	N/A
Construction Engineering	248,000	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	50,000	N/A
Administrative	50,000	N/A
Total Estimated Costs	$4,800,000	$0

CURRENT STATUS

Work on this project has not yet commenced. It is anticipated that preliminary feasibility review work on the project will commence in FY 2024-25. Design and construction will occur in future fiscal years as additional funding is secured. The City will pursue grant opportunities for funding construction of this project.

ESTIMATED ANNUAL MAINTENANCE COST $6,560

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7144-7500 Contract	$0	$0	$0	$20,000	$50,000	$130,000	$646,250	$3,730,000	$4,576,250
207-29-700-7144-7500 Contract	0	0	0	0	0	0	0	0	0
504-29-700-7144-7748 Developer	0	0	0	0	0	0	70,000	153,750	223,750
Totals =	**$0**	**$0**	**$0**	**$20,000**	**$50,000**	**$130,000**	**$716,250**	**$3,883,750**	**$4,800,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$0	$0	$0	$20,000	$50,000	$130,000	$646,250	$3,730,000	$4,576,250
207 - Local Trans. Fund Art. 8	0	0	0	0	0	0	0	0	0
504 - Developer Share Reimb.	0	0	0	0	0	0	70,000	153,750	223,750
Totals =	**$0**	**$0**	**$0**	**$20,000**	**$50,000**	**$130,000**	**$716,250**	**$3,883,750**	**$4,800,000**

NOTES

This project will be paid in part by developer funding.

	Total	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25	Budget FY 2025-26
Developer Share Reim. (5999)	$223,750	$142,500	$0	$3,750	$7,500

TRAFFIC SIGNAL @ RANCHERO ROAD/COTTONWOOD AVENUE - CO 7146



The Ranchero Road Corridor Project consists of various improvements to Ranchero Road including the Ranchero Road Underpass (C.O. 7046), the interchange at Interstate 15 (C.O. 7086), and widening of Ranchero Road from two lanes to four lanes in each direction. With the completion of the underpass and interchange, traffic on Ranchero Road has increased dramatically. Currently, the intersection of Ranchero Road and Cottonwood Avenue is an all way stop. Because of the increased traffic volume, estimated at a total of 14,000 trips per day, there is severe congestion and motorists are experiencing significant delays. Further development in the area will exacerbate delays. Widening of the roadway will improve some congestion; however, establishing signalized intersections along the corridor will further improve traffic movements and provide safer travel for the additional lanes at these intersections, and through the Ranchero Corridor.

	Original	Revised
Design Engineering	$ 35,000	N/A
Right-of-Way	0	N/A
Construction	357,245	N/A
Construction Contingency	36,005	N/A
Construction Engineering	20,750	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	1,000	N/A
Total Estimated Costs	$450,000	$0

CURRENT STATUS

Design for widening of the roadway was completed under a separate project (C.O. 7094). Installation of the signal occurred in conjunction with the roadway improvements which began in December 2021 with utility relocations and continued during FY 2023-24. Signal installation was completed and the signal became operational at the end of FY 2023-24. Project closeout will not begin until improvements under the other projects are complete.

ESTIMATED ANNUAL MAINTENANCE COST $3,069

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7146-7500 Contract	$2,570	$500	$500	$0	$0	$0	$0	$0	$3,070
205-29-700-7146-7500 Contract	0	0	0	0	0	0	0	0	0
300-29-700-7146-7500 Contract	0	0	0	0	0	0	0	0	0
306-29-700-7146-7500 Contract	0	162,710	185,710	0	0	0	0	0	185,710
504-29-700-7146-7500 Contract (SBCTA)	25,332	150,808	158,356	0	0	0	0	0	183,688
504-29-700-7146-7748 Contract (Dev. Share)	36,303	30,412	41,229	0	0	0	0	0	77,532
Totals =	**$64,205**	**$344,430**	**$385,795**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$2,570	$500	$500	$0	$0	$0	$0	$0	$3,070
205 - Gas Tax	0	0	0	0	0	0	0	0	0
300 - DIF Streets	0	0	0	0	0	0	0	0	0
306 - DIF 2018-Streets	0	162,710	185,710	0	0	0	0	0	185,710
504 - SBCTA Reimbursement	25,332	150,808	158,356	0	0	0	0	0	183,688
504 - Developer Share Reimbursement	36,303	30,412	41,229	0	0	0	0	0	77,532
Totals =	**$64,205**	**$344,430**	**$385,795**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

NOTES

There is a Funding Agreement with San Bernardino County (5800) Transportation Authority (SBCTA) for this project.

	Total Reimbursement	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
SBCTA Reimbursement (5800)	$183,688	$ 0	$183,688	$0
Developer Share Reimb. (5950)	77,532	36,303	41,229	0
Total	$261,220	$36,303	$224,917	$0

City of Hesperia
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TRAFFIC SIGNAL @ RANCHERO ROAD/SEVENTH AVENUE - CO 7154



The Ranchero Road Corridor Project consists of various improvements to Ranchero Road including the Ranchero Road Underpass (C.O. 7046), the interchange at Interstate 15 (C.O. 7086), and widening of Ranchero Road from two lanes to four lanes in each direction. With the completion of the underpass and interchange, traffic on Ranchero Road has increased dramatically. Currently, the intersection of Ranchero Road and Seventh Avenue is an all-way stop. Because of the increased traffic volume, estimated at a total of 14,000 trips per day, congestion is occurring and motorists are experiencing delays. Further development in the area will exacerbate delays. Establishing signalized intersections along the corridor will further improve traffic movements and provide safer travel for motorists at these intersections, and through the Ranchero Corridor.

	Original	Revised
Design Engineering	$ 35,000	N/A
Right-of-Way	0	N/A
Construction	357,245	N/A
Construction Contingency	36,005	N/A
Construction Engineering	20,750	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	1,000	N/A
Total Estimated Costs	$450,000	$0

CURRENT STATUS

Design for widening of the roadway was completed under a separate project (C.O. 7094). Installation of the signal occurred in conjunction with the roadway improvements which began in December 2021 with utility relocations and continued during FY 2023-24. Signal installation was completed and the signal became operational by the end of FY 2023-24. Project closeout will not begin until improvements under the other projects are complete.

ESTIMATED ANNUAL MAINTENANCE COST $3,069

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7154-7500 Contract	$2,795	$1,000	$1,500	$0	$0	$0	$0	$0	$4,295
300-29-700-7154-7500 Contract	2,062	106,101	106,101	0	0	0	0	0	108,163
306-29-700-7154-7500 Contract	0	63,877	66,877	0	0	0	0	0	66,877
504-29-700-7154-7500 Contract	1,438	172,910	181,541	0	0	0	0	0	182,979
504-29-700-7154-7748 Contract (Dev. Share)	0	75,317	87,686	0	0	0	0	0	87,686
Totals =	**$6,295**	**$419,205**	**$443,705**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$2,795	$1,000	$1,500	$0	$0	$0	$0	$0	$4,295
300 - DIF Streets	2,062	106,101	106,101	0	0	0	0	0	108,163
306 - DIF 2018-Streets	0	63,877	66,877	0	0	0	0	0	66,877
504 - Citywide Projects (SBCTA)	1,438	172,910	181,541	0	0	0	0	0	182,979
504 - Citywide Projects (Dev. Share)	0	75,317	87,686	0	0	0	0	0	87,686
Totals =	**$6,295**	**$419,205**	**$443,705**	**$0**	**$0**	**$0**	**$0**	**$0**	**$450,000**

NOTES

There is a Funding Agreement with San Bernardino County Transportation Authority (SBCTA) for this project.

	Total Reimbursement	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
Developer Share Reimb. (5950)	$ 87,686	$ 0	$ 87,686	$ 0
SBCTA Reimbursement (5999)	182,979	0	182,979	0
Total	$270,665	$ 0	$270,665	$ 0

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FY 2019-20 CDBG STREET IMPROVEMENTS - CO 7158



This project is an annual street rehabilitation program funded through HUD Community Development Block Grants (CDBG). The project will provide improvements to existing dirt roadways or existing paved roadways that are in serious need of rehabilitation. The project proposed for FY 2019-20 is construction of a reinforced concrete box (RCB) to control the flow of storm waters that currently flow across the surface of Peach Avenue impeding vehicular traffic during storm events and will also include roadway improvements required as a result of constructing the RCB. The location of this work is between Hinton Street and Centennial Street where the Antelope Valley Wash crosses Peach Avenue.

	Phase I	Phase II
Design Engineering	$177,718	$301,888
Right-of-Way	0	0
Construction	675,000	1,406,075
Construction Contingency	68,000	140,608
Construction Engineering	0	0
Materials/Equipment/Other	0	0
Environmental Documents & Permits	15,000	15,000
Administrative	4,282	5,064
*Total Estimated Costs	$940,000	$1,868,635

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

Phase I - Construction of new pavement on three dirt roadways.
Phase II - Construction of the drainage structure on Peach Avenue.

Phase I of this project was completed in October 2020. Construction on Phase II commenced in February 2022 and was completed in December 2022. Labor compliance review was completed and the project was closed out in February 2024.

ESTIMATED ANNUAL MAINTENANCE COST $275

This project will result in a net reduction in operating costs by constructing new improvements or preserving the existing facility, which will result in a reduction of current annual maintenance costs.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7158-7500 Contract	$205,314	$0	$0	$0	$0	$0	$0	$0	$205,314
207-29-700-7158-7500 Contract	197,165	0	0	0	0	0	0	0	197,165
251-29-700-7158-8000 Grant	2,401,655	4,501	4,501	0	0	0	0	0	2,406,156
Totals =	**$2,804,134**	**$4,501**	**$4,501**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,808,635**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$205,314	$0	$0	$0	$0	$0	$0	$0	$205,314
207 - Local Trans. Fund Art. 8	197,165	0	0	0	0	0	0	0	197,165
251 - CDBG	2,401,655	4,501	4,501	0	0	0	0	0	2,406,156
Totals =	**$2,804,134**	**$4,501**	**$4,501**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,808,635**

NOTES

Due to the need to meet the annual timeliness test, the scope of work for this project was broken into two phases as follows:

- Phase 1 - Design & construction of new paved roadways over 3 existing dirt roads - Hawthorne Avenue, Lilac Street, and Palm Street (Actual cost of $580,100).
- Phase II - Design & construction of a new RCB structure on Peach Avenue where it crosses the Antelope Valley Wash (Estimated cost of $2,228,583).

TRAFFIC SIGNAL - MAIN STREET & SULTANA STREET/TIMBERLANE AVENUE - CO 7159



The City has been awarded a Federal Highway Safety Improvement Program (HSIP) Grant in the amount of $899,300 to construct a new traffic signal and other improvements at the intersection of Main Street & Sultana Street/Timberlane Avenue. The project includes the construction of a new traffic signal, roadway widening to accommodate left-turn pockets, curb & gutter, sidewalks, curb ramps, crosswalks, and lighting. The construction of the proposed improvements will enhance the safety of pedestrians walking along and crossing the roadways at the intersection and provide for better movement of vehicular traffic through the intersection.

	Original	Revised
Design Engineering	$ 302,000	$ 302,000
Right-of-Way	0	0
Construction	860,000	1,038,009
Construction Contingency	86,000	103,801
Construction Engineering	60,000	25,000
Materials/Equipment/Other	0	0
Environmental Documents & Permits	78,000	78,000
Administrative	14,000	5,000
Total Estimated Costs	$1,400,000	$1,551,810

CURRENT STATUS

Engineering design contract was awarded in March 2020. Design of this project commenced in FY 2019-20 and has carried over into FY 2021-22. Design and environmental documents were completed in FY 2023-24 and construction will commence in FY 2024-25. The project is estimated to be completed in late spring 2025.

ESTIMATED ANNUAL MAINTENANCE COST $3,072

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7159-7500 Contract	$282,939	$200,000	$70,500	$299,071	$0	$0	$0	$0	$652,510
504-29-700-7159-8000 Grant	0	855,000	0	899,300	0	0	0	0	899,300
Totals =	**$282,939**	**$1,055,000**	**$70,500**	**$1,198,371**	**$0**	**$0**	**$0**	**$0**	**$1,551,810**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$282,939	$200,000	$70,500	$299,071	$0	$0	$0	$0	$652,510
504 - HSIP Grant	0	855,000	0	899,300	0	0	0	0	899,300
Totals =	**$282,939**	**$1,055,000**	**$70,500**	**$1,198,371**	**$0**	**$0**	**$0**	**$0**	**$1,551,810**

NOTES

		Amt. Rcvd.	Revised	Budget
	Total Grant	Thru 06/30/23	FY 2023-24	FY 2024-25
HSIP Grant (4700)	$899,300	$ 0	$ 0	$899,300

FY 2020-21 CDBG STREET IMPROVEMENTS - CO 7162



This project is an annual street rehabilitation program funded through the HUD Community Development Block Grant (CDBG) Program. The project provided improvements to existing dirt roadways or existing paved roadways that were in serious need of rehabilitation. The improvements included construction of 26-foot wide asphalt concrete (AC) pavement within the middle of each street's existing 60-foot wide right-of-way. Improvements matched existing lines and grade; no additional new improvements were constructed. Collection and maintenance of any nuisance and/or stormwater flows within the public right-of-way and that are leaving adjacent properties were unaffected. The newly paved roadways matched the existing profiles.

	Original	Revised
Design Engineering	$ 50,000	$ 75,075
Right-of-Way	0	0
Construction	545,000	426,995
Construction Contingency	54,500	0
Construction Engineering	54,500	0
Materials/Equipment/Other	0	0
Environmental Documents & Permits	21,000	0
Administrative	5,000	1,995
*Total Estimated Costs	$1,234,065	$504,065

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

Cactus Street and Fourth Avenue were selected for the Fiscal Year (FY) 2020-21 project. Design was completed and the project was released for bids in January 2021. Construction commenced in June 2021 and was completed in August 2021. Project close-out was completed in FY 2021-22.

ESTIMATED ANNUAL MAINTENANCE COST $20,000

Estimated annual maintenance costs are the annual costs based on total estimated life cycle maintenance costs of the improvements. It is reasonable to assume that with new roadway or full depth reclamation improvements, there will be no maintenance expenditures for the first 4 to 6 years after completion, subsequently realizing a decrease in overall maintenance costs during those fiscal years.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251-29-700-7162-8000 Grant	$504,064	$0	$0	$0	$0	$0	$0	$0	$504,064
Totals =	**$504,064**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$504,064**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251 - CDBG	$504,064	$0	$0	$0	$0	$0	$0	$0	$504,064
Totals =	**$504,064**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$504,064**

NOTES

FY 2021-22 CDBG STREET IMPROVEMENTS - CO 7166



This project is an annual street rehabilitation program funded through the HUD Community Development Block Grant (CDBG) Program. The project will provide improvements to existing paved roadways that are in serious need of rehabilitation. The improvements will include pavement rehabilitation within each street's existing 60-foot wide right-of-way. Improvements will match existing lines and grade; no additional new improvements will be constructed. Collection and maintenance of any nuisance and/or stormwater flows within the public right-of-way and that are leaving adjacent properties will be unaffected. The newly paved roadways will match the existing profiles.

	Original	Revised
Design Engineering	$ 156,000	$ 671,000
Right-of-Way	0	0
Construction	440,798	2,939,415
Construction Contingency	48,978	293,941
Construction Engineering	0	0
Materials/Equipment/Other	0	0
Environmental Documents & Permits	3,000	0
Administrative	1,224	17,327
Total Estimated Costs	$650,000	$3,921,683

CURRENT STATUS

The size of this project increased dramatically due to an influx of funds transferred to this project in FY 2022-23 from close-out of other Programs. As a result, the project has been split into two phases with separate engineering firms designing each phase. This project consists of chip and seal treatments of multiple streets throughout the City. Design is complete and construction is expected to be completed during FY 2024-25.

ESTIMATED ANNUAL MAINTENANCE COST N/A

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251-29-700-7166-8000 Grant	$496,122	$3,581,683	$113,188	$3,312,373	$0	$0	$0	$0	$3,921,683
Totals =	**$496,122**	**$3,581,683**	**$113,188**	**$3,312,373**	**$0**	**$0**	**$0**	**$0**	**$3,921,683**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251 - CDBG	$496,122	$3,581,683	$113,188	$3,312,373	$0	$0	$0	$0	$3,921,683
Totals =	**$496,122**	**$3,581,683**	**$113,188**	**$3,312,373**	**$0**	**$0**	**$0**	**$0**	**$3,921,683**

NOTES

FY 2021-22 STREET IMPROVEMENT PROJECT - CO 7167

Street rehabilitation projects usually include maintenance of existing roadways including methods of crack seal and slurry seal, grind and overlay, or full-depth reconstruction of a section of roadway. For the FY 2021-22 project, pavement conditions are being evaluated along with street locations and methods of rehabilitation. Jacaranda Avenue from Eucalyptus Street to Bear Valley Road frontage, Seventh Avenue from Willow Street to Cajon Street, and Seventh Avenue from Main Street to Mesquite Street.



	Original	Revised
Design Engineering	$ 0	N/A
Right-of-Way	0	N/A
Construction	1,817,270	N/A
Construction Contingency	181,727	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	1,003	N/A
Total Estimated Costs	$2,000,000	$0

CURRENT STATUS

Design began in FY 2022-23. The bidding process is anticipated to begin late in FY 2023-24 with construction to be conducted in FY 2024-25.

ESTIMATED ANNUAL MAINTENANCE COST N/A

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
209-29-700-7167-7500 Contract	$1,495	$1,997,385	$0	$1,998,505	$0	$0	$0	$0	$2,000,000
Totals =	**$1,495**	**$1,997,385**	**$0**	**$1,998,505**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
209 - Gas Tax RMRA	$1,495	$1,997,385	$0	$1,998,505	$0	$0	$0	$0	$2,000,000
Totals =	**$1,495**	**$1,997,385**	**$0**	**$1,998,505**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**

NOTES

This project is funded by Gas Tax Road Maintenance and Rehabilitation Account (RMRA) funds.

RANCHERO ROAD STREET IMPROVEMENTS - DANBURY AVENUE TO I AVENUE - CO 7168

This is Phase IV of the Ranchero Road Corridor street improvement project. It is anticipated that roadway improvements will generally be within the project limits of Danbury Avenue to I Avenue. Preliminary engineering will need to be conducted to determine the roadway improvements being implemented under this project.



	Original	Revised
Design Engineering	$ 683,000	N/A
Right-of-Way	2,700,000	N/A
Construction	6,830,000	N/A
Construction Contingency	971,000	N/A
Construction Engineering	546,000	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	10,000	N/A
Total Estimated Costs	$11,740,000	$0

CURRENT STATUS

Preliminary engineering commenced in FY 2023-24. Preliminary engineering will continue and right-of-way assessment will commence in FY 2024-25.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7168-7500 Contract	$0	$335,000	$12,000	$166,000	$335,000	$57,000	$10,000	$0	$580,000
300-29-700-7168-7500 Contract	0	103,000	0	15,000	88,000	0	0	0	103,000
306-29-700-7168-7500 Contract	0	10,000	0	0	25,000	150,000	8,182,000	0	8,357,000
306-29-700-7168-8400 Land	0	1,000,000	0	1,000,000	1,448,000	700,000	0	0	2,700,000
Totals =	**$0**	**$1,448,000**	**$12,000**	**$1,181,000**	**$1,448,000**	**$907,000**	**$8,192,000**	**$0**	**$11,740,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$0	$335,000	$12,000	$166,000	$335,000	$57,000	$10,000	$0	$580,000
300 - DIF Streets	0	103,000	0	15,000	88,000	0	0	0	103,000
306 - DIF 2018-Streets	0	1,010,000	0	1,000,000	1,025,000	850,000	8,182,000	0	11,057,000
Totals =	**$0**	**$1,448,000**	**$12,000**	**$1,181,000**	**$1,448,000**	**$907,000**	**$8,192,000**	**$0**	**$11,740,000**

NOTES

MAPLE AVENUE STREET IMPROVEMENT PROJECT - CO 7169

Street rehabilitation projects usually include maintenance of existing roadways including methods of crack seal and slurry seal, grind and overlay, or full-depth reconstruction of a section of roadway. Pavement conditions are being evaluated along with methods of rehabilitation for Maple Avenue. The project will likely be phased and boundaries for each phase will be determined after evaluation of pavement conditions and needed improvements.



	Original	Revised
Design Engineering	$202,000	$202,000
Right-of-Way	0	N/A
Construction	0	5,452,728
Construction Contingency	0	545,272
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	0	N/A
Total Estimated Costs	$202,000	$6,200,000

CURRENT STATUS

Preliminary engineering began in FY 2022-23 and permitting through Caltrans began in FY 2023-24. Design, bidding and construction is anticipated to begin FY 2024-25.

ESTIMATED ANNUAL MAINTENANCE COST N/A

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7169-7500 Contract	$500	$200,000	$0	$2,199,500	$0	$0	$0	$0	$2,200,000
209-29-700-7169-7500 Contract	0	0	0	2,000,000	0	0	0	0	2,000,000
504-29-700-7169-8000 Grant	0	0	0	2,000,000	0	0	0	0	2,000,000
Totals =	**$500**	**$200,000**	**$0**	**$6,199,500**	**$0**	**$0**	**$0**	**$0**	**$6,200,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$500	$200,000	$0	$2,199,500	$0	$0	$0	$0	$2,200,000
209 - Gas Tax RMRA	0	0	0	2,000,000	0	0	0	0	2,000,000
504 - Citywide Projects	0	0	0	2,000,000	0	0	0	0	2,000,000
Totals =	**$500**	**$200,000**	**$0**	**$6,199,500**	**$0**	**$0**	**$0**	**$0**	**$6,200,000**

NOTES

The City was awarded $2.0M in Community Project Funding/Congressionally Directed Spending (CPFCDS) grant funds for construction. The City will continue to pursue other grant funding opportunities. Additional funding sources to be determined upon phasing.

		Amt. Rcvd.	Revised	Budget
	Total Grant	Thru 06/30/23	FY 2023-24	FY 2024-25
CPFCDS Grant (4700)	$2,000,000	$ 0	$ 0	$2,000,000

CEDAR STREET ROADWAY IMPROVEMENTS - CO 7170

This project will consist of roadway infrastructure improvements on Cedar Street west of Escondido Avenue. Currently, Cedar Street is a dirt road east of Coyote Trail. Preliminary engineering and feasibility assessment will be conducted to determine the improvements, alignment, and project limits to be implemented under this project. This project would be constructed in partnership with San Bernardino County, as a portion of the roadway is within their jurisdictional boundary.



	Original	Revised
Design Engineering	$425,000	N/A
Right-of-Way	0	N/A
Construction	0	N/A
Construction Contingency	0	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	0	N/A
Total Estimated Costs	$425,000	$0

CURRENT STATUS

Feasibility assessment and preliminary engineering will commence in Fiscal Year 2024-25 to determine if the project will move forward.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7170-7500 Contract	$575	$349,000	$0	$75,000	$349,425	$0	$0	$0	$425,000
Totals =	**$575**	**$349,000**	**$0**	**$75,000**	**$349,425**	**$0**	**$0**	**$0**	**$425,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$575	$349,000	$0	$75,000	$349,425	$0	$0	$0	$425,000
Totals =	**$575**	**$349,000**	**$0**	**$75,000**	**$349,425**	**$0**	**$0**	**$0**	**$425,000**

NOTES

The City was awarded $2.0M in Community Project Funding/Congressionally Directed Spending (CPFCDS) grant funds for construction. The City will continue pursuing other grant funding opportunities. Additional funding sources to be determined upon determination of scope of improvements.

	Total Grant	Amt. Rcvd. Thru 06/30/23	Revised FY 2023-24	Budget FY 2024-25
CPFCDS Grant (4700)	$2,000,000	$ 0	$ 0	$ 0

2023 EMERGENCY STORM REPAIRS - CO 7171



This project consists of emergency roadway repairs required as a result of extremely significant storm events which occurred in the winter of 2023. The storm damage is so extensive it prompted the need for emergency repairs at multiple locations throughout the City on the following streets: Sultana Street, Maple Avenue, Olive Street, Dalscote Street, Peach Avenue, Mariposa Road, Oakwood Avenue, Joshua Street, and Danbury Avenue.

	Original	Revised
Design Engineering	$ 0	N/A
Right-of-Way	0	N/A
Construction	946,090	$903,108
Construction Contingency	0	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	0	N/A
Total Estimated Costs	$946,090	$903,108

CURRENT STATUS

Roadway repairs began in FY 2022-23 and continued into FY 2023-24. The repairs were completed in July 2023 and the project was closed out in September 2023.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
207-29-700-7171-7500 Contract	$721,945	$251,090	$181,163	$0	$0	$0	$0	$0	$903,108
Totals =	**$721,945**	**$251,090**	**$181,163**	**$0**	**$0**	**$0**	**$0**	**$0**	**$903,108**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
207 - Local Trans. SB 325	$721,945	$251,090	$181,163	$0	$0	$0	$0	$0	$903,108
Totals =	**$721,945**	**$251,090**	**$181,163**	**$0**	**$0**	**$0**	**$0**	**$0**	**$903,108**

NOTES

FY 2023-24 CDBG STREET IMPROVEMENTS - CO 7172



This project is an annual street rehabilitation program funded through the HUD Community Development Block Grant (CDBG) Program. The project will provide improvements to existing dirt roadways or existing paved roadways that are in serious need of rehabilitation. Improvements will match existing lines and grade; no additional new improvements will be constructed. Collection and maintenance of any nuisance and/or stormwater flows within the public right-of-way and that are leaving adjacent properties will be unaffected. The newly paved roadways will match the existing profiles.

	Original	Revised
Design Engineering	$155,000	N/A
Right-of-Way	0	N/A
Construction	540,000	N/A
Construction Contingency	54,000	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	18,000	N/A
Environmental Documents & Permits	0	N/A
Administrative	12,363	N/A
Total Estimated Costs	$779,363	$0

CURRENT STATUS

This project will center on the extensive renovation of roughly 5,280 linear feet on Oakwood Avenue, stretching from Main Street to Mojave Street, utilizing full-depth reclamation. Completion of the project is expected by the end of FY 2024-25.

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251-29-700-7172-8000 Grant	$0	$779,363	$0	$779,363	$0	$0	$0	$0	$779,363
Totals =	**$0**	**$779,363**	**$0**	**$779,363**	**$0**	**$0**	**$0**	**$0**	**$779,363**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
251 - CDBG	$0	$779,363	$0	$779,363	$0	$0	$0	$0	$779,363
Totals =	**$0**	**$779,363**	**$0**	**$779,363**	**$0**	**$0**	**$0**	**$0**	**$779,363**

NOTES

TRAFFIC SIGNAL - SEVENTH AVENUE AND SEQUOIA STREET - CO 7173



The project will include improving the intersection of Seventh Avenue and Sequoia Street with a new signal, lighting, and any roadway widening to accommodate turn pockets. Currently, the intersection of Seventh Avenue and Sequoia Street only has stop signs along Sequoia Street. Because of the increased traffic volume, there have been collisions in this area. Establishing a signalized intersection will improve safety as well as traffic movements.

	Original	Revised
Design Engineering	$0	N/A
Right-of-Way	0	N/A
Construction	0	N/A
Construction Contingency	0	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	0	N/A
*Total Estimated Costs	$0	$0

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

CURRENT STATUS

Preliminary engineering will commence in FY 2024-25. Cost estimates will be established after further planning and preliminary engineering is performed.

ESTIMATED ANNUAL MAINTENANCE COST N/A

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7173-7500 Contract	$0	$0	$0	$225,000	$0	$0	$0	$0	$225,000
Totals =	**$0**	**$0**	**$0**	**$225,000**	**$0**	**$0**	**$0**	**$0**	**$225,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$0	$0	$0	$225,000	$0	$0	$0	$0	$225,000
Totals =	**$0**	**$0**	**$0**	**$225,000**	**$0**	**$0**	**$0**	**$0**	**$225,000**

NOTES

TRAFFIC SIGNAL - ESCONDIDO AVENUE AND SULTANA STREET - CO 7174



The City received Community Project Funding/ Congressional Directed Spending (CPFCDS) grant funds for use on the construction phase. The project will include improving the intersection of Escondido Avenue and Sultana Street with a new signal, lighting, and any roadway widening to accommodate turn pockets. Currently, the intersection only has stop signs along Sultana Street. This intersection currently falls below general circulation plan goals with numerous collisions. Establishing a signalized intersection will improve safety as well as traffic movements.

	Original	Revised
Design Engineering	$225,000	N/A
Right-of-Way	0	N/A
Construction	0	N/A
Construction Contingency	0	N/A
Construction Engineering	0	N/A
Materials/Equipment/Other	0	N/A
Environmental Documents & Permits	0	N/A
Administrative	0	N/A
*Total Estimated Costs	$225,000	$0

*Project estimates may vary from actual costs. The estimate is an approximation or prediction of costs with a degree of uncertainty, and generally do not match actual costs. Comparing actual cost to the estimate once a project is complete aides in project cost analysis.

ESTIMATED ANNUAL MAINTENANCE COST N/A

Account Number	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204-29-700-7174-7500 Contract	$0	$0	$0	$225,000	$0	$0	$0	$0	$225,000
504-29-700-7174-8000 Grant	0	0	0	0	0	0	0	0	0
Totals =	**$0**	**$0**	**$0**	**$225,000**	**$0**	**$0**	**$0**	**$0**	**$225,000**

Funding Source	Actuals Thru FY 2022-23	2023-24 Budget	2023-24 Revised	Budget Year 2024-25	Budget Year 2025-26	Budget Year 2026-27	Budget Year 2027-28	Budget Year 2028-29	Totals
204 - Measure I Renewal	$0	$0	$0	$225,000	$0	$0	$0	$0	$225,000
504 - CPFCDS Grant	0	0	0	0	0	0	0	0	0
Totals =	**$0**	**$0**	**$0**	**$225,000**	**$0**	**$0**	**$0**	**$0**	**$225,000**

NOTES

The City was awarded $1M in CPFCDS grant funds for construction.

RESOLUTION NO. 2024-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, ADOPTING THE FISCAL YEAR 2024-25 CAPITAL IMPROVEMENT PROGRAM BUDGET

WHEREAS, the City Manager has prepared the proposed capital improvement program budget for Fiscal Year 2024-25 for the City of Hesperia; and

WHEREAS, the City Council has received the Fiscal Year 2024-25 proposed capital improvement program budget and held a public hearing concerning its adoption; and

WHEREAS, the final document will be the City's official Capital Improvement Program Budget for the City of Hesperia for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this Resolution are true and correct.

Section 2. To accept, approve, and adopt the Fiscal Year 2024-25 Capital Improvement Program Budget as proposed and presented by staff and as adjusted by Council direction, as the official Capital Improvement Program budget document for the City of Hesperia for Fiscal Year 2024-25, which includes:

Section 2a. City General Fund expenditures of $450,000.

Section 2b. Other City funds expenditures of $29,725,155 are from the following funds, exclusive of transfers:

Fund No.	Fund Name	Expenditure
204	Measure I - Renewal	$ 3,377,163
207	Local Transportation Fund (LTF) Article 8	64,804
209	Gas Tax RMRA	3,998,505
251	Community Development Block Grant	4,091,736
300	Development Impact Fee (DIF) - Streets	153,432
301	DIF – Storm Drain	1,202,049
306	DIF 2018-Streets	5,745,777
307	DIF 2018-Drainage Facilities	100,000
313	A-04 Drainage	50,000
504	City-wide Projects	10,941,689
	Total	$29,725,155

Section 3. That the City Manager and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Capital Improvement Program Budget and consistent with the policy adopted by the City Council.

Section 4. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 18th day of June 2024.

Larry Bird, Mayor

ATTEST:

Erin Baum, Assistant City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, do hereby certify that Resolution No. 2024-29 was duly adopted by the City Council of the City of Hesperia, California at a Regular Meeting thereof held on the 18th day of June 2024 by the following vote to wit:

AYES: Bennington, Bird, Swanson, Lee and Gregg

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated July 1 1988 CALIFORNIA

I, _____, Assistant City Clerk of the City of Hesperia, California, do hereby certify that the foregoing Resolution No. 2024-29 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20____.

_____
Erin Baum, Assistant City Clerk

Seal

RESOLUTION HWD 2024-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT, CITY OF HESPERIA, CALIFORNIA, ADOPTING THE FISCAL YEAR 2024-25 CAPITAL IMPROVEMENT PROGRAM BUDGET

WHEREAS, the General Manager has prepared the proposed capital improvement program budget for Fiscal Year 2024-25 for the Hesperia Water District; and

WHEREAS, the Board of Directors has received the Fiscal Year 2024-25 proposed capital improvement program budget and held a public hearing concerning its adoption; and

WHEREAS, the final capital improvement program document will be the District's official Capital Improvement Program budget for the Hesperia Water District for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. To accept, approve, and adopt the Fiscal Year 2024-25 Capital Improvement Program Budget as proposed and presented by staff and as adjusted by Board direction, as the official Capital Improvement Program budget document for the Hesperia Water District for Fiscal Year 2024-25, which includes:

Section 2a. Water District expenditures of $3,629,720 from the following funds, exclusive of transfers:

Fund No.	Fund Name	Expenditure
701	Water Capital	$ 10,000
703	Water Capital Rehab & Replace	715,000
711	Sewer Capital	2,904,720
	Total	$3,629,720

Section 3. That the General Manager and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Capital Improvement Program Budget and consistent with the policy adopted by the District's Board of Directors.

Section 4. That the Secretary of the Board of Directors shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 18th day of June 2024.

Larry Bird, Chair

ATTEST:

Erin Baum, Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the Hesperia Water District, Hesperia, California, do hereby certify that Resolution No. HWD 2024-10 was duly adopted by the Board Members of the Hesperia Water District, Hesperia, California at a Regular Meeting thereof held on the 18th day of June 2024 by the following vote to wit:

AYES:	Bennington, Bird, Lee, Swanson, Gregg
NOES:	None
ABSTAIN:	None
ABSENT:	None

Erin Baum, Assistant City Clerk

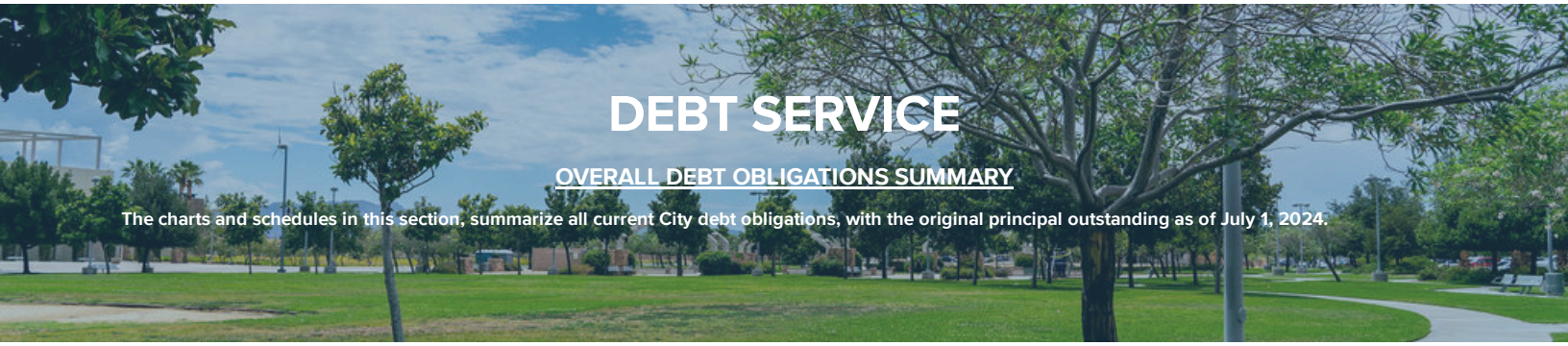
City of Hesperia Incorporated July 1988 Seal CALIFORNIA

I, _____, Secretary of the Hesperia Water District, Hesperia, California, do hereby certify that the foregoing Resolution No. HWD 2024-10 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20__.

Erin Baum, Assistant City Clerk

Seal



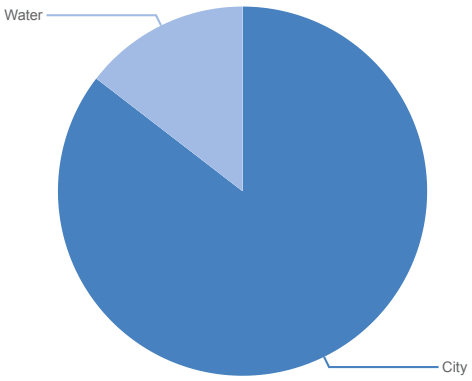
DEBT SERVICE

OVERALL DEBT OBLIGATIONS SUMMARY

The charts and schedules in this section, summarize all current City debt obligations, with the original principal outstanding as of July 1, 2024.

Estimated Principal Outstanding July 1, 2024

Data Updated Apr 09, 2024, 5:39 PM



$36,756,896.00

Fund in 2025

Included in this Debt Obligation Summary is information about external and internal debt obligations from Fiscal Year (FY) 2021-22 through the FY 2024-25 Budget.

Summary

2023 Refunding Lease Revenue Bonds

At the June 6, 2023 City Council meeting, the Council authorized the issuance of the Hesperia Joint Public Finance Authority 2023 Refunding Lease Revenue Bonds (Refinancing of the 2013 Refunding Lease Revenue Bonds), with a closing date of July 11, 2023. The 2023 refinancing resulted in $2,264,150 in gross savings, with a true interest cost of 3.37%. The net present value savings of $674,109 is 7.0% of the refunded bonds.

Ranchero Road Interchange Loan from San Bernardino County Transportation Authority (SBCTA)

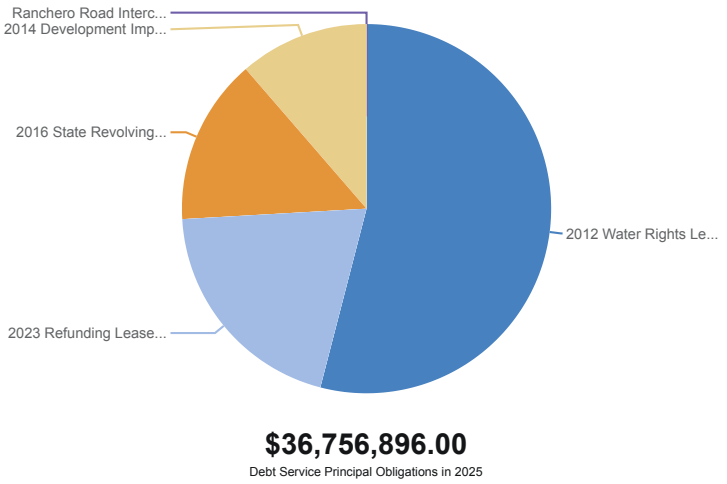
At the May 16, 2023 City Council meeting, the Council approved the early retirement of the SBCTA Loan, nearly five years before the stated maturity, through the use of available fund reserves. The early retirement of the obligation resulted in estimated savings of $820,855 (compared to variable rate interest estimated at 3.5% over the remaining debt service schedule).

2014 Development Impact Fee (DIF) Loan From the General Fund

Based upon projected DIF revenues, DIF 2018 City Hall is expected to have sufficient funds to make the FY 2024-25 debt service contribution of $786,515 without the need for additional assistance from the General Fund. Depending upon the level of DIF City Hall Facilities revenue in the future, additional loans from the General Fund may be needed in future years.

Debt Obligation Principal Outstanding Summary

Data Updated Apr 09, 2024, 5:39 PM



Estimated Principal Outstanding July 1, 2024

*Note: San Bernardino County Transportation Authority (SBCTA); formerly San Bernardino Associated Governments (SANBAG). During FY 2022-23, the City prepaid the remaining principal balance of $9,381,202.

**Note: On October 1, 2023, the 2013 Refunding Lease Revenue Bonds were redeemed in full through the issuance of the 2023 Refunding Lease Revenue Bonds.

Debt Service Principal Obligations	Original Principal Amount	Estimated Principal Outstanding	Maturity Date
2012 Water Rights Lease Revenue Bonds	$26,735,000	$19,860,000	October 1, 2042
2013 Civic Plaza Refunding Lease Revenue Bonds	$12,445,000	$0	October 1, 2035
2014 Development Impact Fee (DIF) Loan from the General Fund	$65,840	$4,173,324	Undetermined
Ranchero Road Interchange Loan from SBCTA	$18,762,403	$0	March 2028
2023 Refunding Lease Revenue Bonds	$7,375,000	$7,375,000	November 1, 2035
2016 State Revolving Fund (SRF) Loan	$6,060,574	$5,348,572	January 28, 2050
	$71,443,817	**$36,756,896**	

City of Hesperia

Debt Service Principal Obligations	Original Principal Amount	Estimated Principal Outstanding	Maturity Date
2012 Water Rights Lease Revenue Bonds	$26,735,000	$19,860,000	October 1, 2042
2013 Civic Plaza Refunding Lease Revenue Bonds	$12,445,000	$0	October 1, 2035
2014 Development Impact Fee (DIF) Loan from the General Fund	$65,840	$4,173,324	Undetermined
Ranchero Road Interchange Loan from SBCTA	$18,762,403	$0	March 2028
2023 Refunding Lease Revenue Bonds	$7,375,000	$7,375,000	November 1, 2035
	$65,383,243	**$31,408,324**	

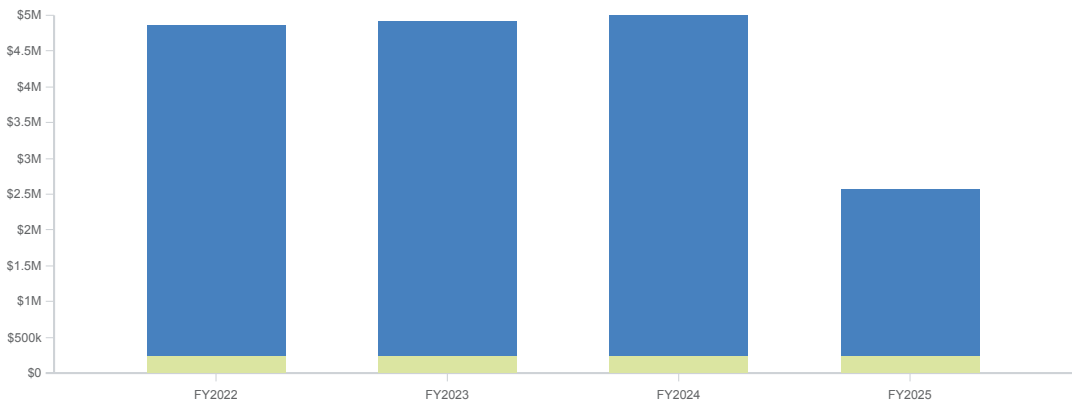
Hesperia Water District

Note: Budgetary Basis Adjustment - For budgetary purposes, the Water District principal payments are reflected in the actual columns, whereas the Annual Comprehensive Financial Report reflects a reduction in the liability. Also, the Annual Comprehensive Financial Report shows the interest accrual, as well as the amortization of discounts and deferred charges, whereas the budget does not.

Debt Service Principal Obligations	Original Principal Amount	Estimated Principal Outstanding	Maturity Date
2016 State Revolving Fund (SRF) Loan	$6,060,574	$5,348,572	January 28, 2050
	$6,060,574	**$5,348,572**	

Total Principal & Interest-City and Hesperia Water District

Data Updated Apr 09, 2024, 6:15 PM



$2,579,489.00

Fund in FY2025

Total Debt Service Payments

Note: Budgetary Basis Adjustment – Principal repayments related to the 2014 Development Impact Fee (DIF) Loan From the General Fund are reflected as Advances To/From in the Annual Comprehensive Financial Report. For purposes of the debt section, repayments are shown as a principal expenditure; however, the repayment is actually a transfer of funds and is identified in the City Operating Funds Budgeted Transfers in the Expenditure Summary Section, not as an expenditure.

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$3,547,063	$12,590,023	$3,275,597	$10,549,357	$1,326,150
Interest Expense	$1,319,045	$1,560,815	$1,706,452	$1,418,538	$1,242,289
Bond Administration Expense	$5,582	$7,120	$13,000	$309,140	$11,050
TOTAL	**$4,871,690**	**$14,157,958**	**$4,995,049**	**$12,277,035**	**$2,579,489**

For further detailed financial transparency, please click here to be directed to the City of Hesperia's Financial Transparency portal.

Return to TOC

City - 2012 Lease Revenue Bonds (Water Rights Acquisition)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$700,000	$730,000	$760,000	$760,000	$775,000
Interest Expense	$734,675	$706,075	$681,975	$681,975	$662,303
Bond Administration Expense	$2,542	$4,500	$5,500	$3,090	$5,400
TOTAL	**$1,437,217**	**$1,440,575**	**$1,447,475**	**$1,445,065**	**$1,442,703**

Purpose/History: At the November 20, 2012 City Council meeting, the City Council authorized the issuance of Lease Revenue Bonds to finance $25,000,000 in permanent water rights. The total cost of the 5,971 acre feet of water rights was $30,000,000, made up of a $5 million cash deposit and the bond issue.

Original Principal Amount: $26,735,000

Principal Outstanding Balance as of:

July 1, 2021	$22,050,000
July 1, 2022	$21,350,000
July 1, 2023	$20,620,000
Estimated July 1, 2024	$19,860,000

Interest Rate: Fixed rates ranging from 2.0% - 4.0%

Maturity Date: October 1, 2042

Funding Sources: General Fund

S&P Rating: A (Standard & Poor)

Analysis and Recommendation

This obligation will be paid according to the debt service schedule. The next arbitrage rebate calculation will be performed October 2027.

Return to TOC

City - 2013 Civic Plaza Refunding Lease Revenue Bonds

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$395,000	$425,000	$460,000	$9,610,000	$0
Interest Expense	$468,051	$451,650	$433,950	$221,575	$0
Bond Administration Expense	$3,040	$2,620	$7,500	$2,250	$0
TOTAL	**$866,091**	**$879,270**	**$901,450**	**$9,833,825**	**$0**

Purpose/History: At the August 6, 2013 City Council meeting, the City Council authorized the issuance of the Hesperia Joint Public Finance Authority 2013 Refunding Lease Revenue Bonds (Refinancing of 2005 Civic Plaza Financing).

Original Principal Amount: $12,445,000

Principal Outstanding Balance as of:

July 1, 2021	$10,430,000
July 1, 2022	$10,035,000
July 1, 2023	$9,610,000
Estimated July 1, 2024	$0

Interest Rate: Fixed rates ranging from 2.0% - 5.0%

Maturity Date: Originally - October 1, 2035; however, fully redeemed October 1, 2023

Funding Sources: General Fund and Public Services Development Impact Fees (DIF)

S&P Rating: A+ (Standard & Poor)

Analysis and Recommendation

This debt issue refinanced the previous 2013 Refunding Lease Revenue Bonds, which refinanced the previous 2005 Civic Plaza Certificates of Participation (COP). The 2023 Bonds are not subject to optional redemption prior to maturity. The bonds will be paid according to the debt service schedule. As with the previous 2013 Bonds and the earlier 2005 COPs, funding has been based on Development Impact Fees (DIF) funding 87.25% of the debt service, with the General Fund contributing the remaining 12.75%. As of FY 2021-22, the General Fund has prefunded the remaining share of the General Fund contributions in order to build upon reserves. The first arbitrage rebate calculation will be performed November 2028 (FY 2028-29).

If needed, the General Fund will continue to provide a loan to DIF so that the required contribution for the annual debt service can be made. This is a loan that is administered separately from the Civic Plaza debt issue.

Return to TOC

City - 2014 Development Impact Fees (DIF) Public Services/City Hall Facilities - Loan from General Fund

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$400,000	$0	$0	$0	$0
Interest Expense	$16,792	$97,134	$160,000	$162,660	$167,000
TOTAL	**$416,792**	**$97,134**	**$160,000**	**$162,660**	**$167,000**

Purpose/History: As referenced in the City – 2013 Civic Plaza Refunding Lease Revenue Bond debt, Development Impact Fee (DIF) Public Services contributes 87.25% of the annual debt service for the City Hall building financed by the Civic Plaza bonds. Beginning in FY 2014-15, the DIF Public Services Fund did not have sufficient cash to fully fund the 87.25% contribution. Therefore, with the adoption of the FY 2014-15 Budget, a loan from the General Fund to DIF was needed in order for DIF to make the needed contribution to pay the debt service on the bonds. The loan amount will increase annually until the DIF Public Services Fund has sufficient cash to make the full 87.25% contribution to the debt service fund.

Original Principal Amount: $65,840

(During FY 2014-15, the initial loan amount was $65,840 but increased by $88,680 to $154,520 due to an extension of the "DIF Reduction Program")

Principal Outstanding Balance as of :

July 1, 2021	$3,703,324
July 1, 2022	$4,173,324
July 1, 2023	$4,173,324
Estimated July 1, 2024	$4,173,324

Note - Accretion of the loan by fiscal year:

Fiscal Year	Accretion	Outstanding at 6/30
2014-15	$154,520	$154,520
2015-16	$677,584	$832,104
2016-17	$688,533	$1,520,637
2017-18	$479,687	$2,000,324
2018-19	$650,000	$2,650,324
2019-20	$496,000	$3,146,324
2020-21	$557,000	$3,703,324
2021-22	$470,000*	$4,173,324
2022-23	$0	$4,173,324
2023-24	$0	$4,173,324
2024-25	$0	$4,173,324

*Note – FY 2021-22 Budgeted accretion of $870,000 less end of year loan repayment of $400,000, for a net accretion of $470,000.

Interest Rate: Variable (Quarterly based upon Local Agency Investment Fund)

Maturity Date: Ongoing until sufficient DIF funds are available

Funding Sources: DIF - Public Services/City Hall Facilities

Analysis and Recommendation

Repayment of this debt obligation occurs as soon as sufficient DIF – Public Services funds are sustainable to make debt service payments.

Due to the historical uncertainty in the timing of the receipt of DIF fees for projects in the development process, an increase of $870,000 was budgeted in FY 2021-22 for the General Fund Loan to DIF 2018 City Hall, for a cumulative loan amount of $4,573,324 through FY 2021-22. Based upon FY 2021-22 DIF revenues, funding was available to repay $400,000 to the General Fund at year-end FY 2021-22, while also leaving the fund with sufficient reserves to make the required FY 2022-23 debt service contribution without the need for assistance from the General Fund in FY 2022-23.

Based upon projected DIF revenues, Fund 309 is expected to have sufficient funds to make the FY 2024-25 debt service contribution of $641,418 without the need for additional assistance from the General Fund. Because DIF revenue can vary annually, DIF cash will be presented to fund future debt service obligations on the 2023 Refunding Lease Revenue Bonds. As such, repayment to the General Fund will begin in a future year. However, if DIF funds are insufficient to fund future debt service on the 2023 Bonds, additional loans from the General Fund may be needed in future years.

Return to TOC

City - Ranchero Road Interchange Loan from SBCTA

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$1,876,240	$11,257,442	$1,876,240	$0	$0
Interest Expense	$40,714	$248,901	$375,248	$0	$0
TOTAL	**$1,916,954**	**$11,506,343**	**$2,251,488**	**$0**	**$0**

Purpose/History: In April 2014, the City entered into a Construction Cooperative Agreement with the San Bernardino Associated Governments (SANBAG), which is now known as San Bernardino County Transportation Authority (SBCTA), for the construction and financing of the Ranchero Road Interchange, and the related Term Loan Agreement was approved by the City Council on May 1, 2018. These agreements identify the funding responsibility as (42.5%) SBCTA share and (57.5%) the City's share, in addition to the City's responsibility for 100% of SBCTA management and oversight costs.

These agreements specify that the City's portion of the project cost is due at completion of the project and any amounts unpaid at that time would be converted to a loan to the City by SBCTA. After SBCTA's final reconciliation, the City's obligation was determined to be $18,762,403.05. This ten (10) year loan includes interest calculated at the Local Agency Investment Fund (LAIF) rate, with the first payment due by March 15, 2019 and subsequent payments due each March 15th thereafter. The repayment source is Streets Development Impact Fees (DIF). In the event that there are insufficient Streets DIF funds available to pay the annual loan installment, SBCTA will withhold funds from the City's Measure I allocation. Any withholding from Measure I related to the loan agreement would create a loan between Measure I and Streets DIF that would be repaid by DIF.

Original Principal Amount: $18,762,403.05

Principal Outstanding Balance as of :
July 1, 2021 $13,133,682
July 1, 2022 $11,257,442
July 1, 2023 $0*
*Note – During FY 2022-23, the City prepaid the remaining principal of $9,381,202. As of June 30, 2023, the obligation is paid in full.

Interest Rate: Variable; at the Local Agency Investment Fund (LAIF) rate

Maturity Date: Originally, annual payments beginning March 2019, with full repayment expected March 2028. However, the obligation was paid in full June 30, 2023.

Funding Sources: Streets Development Impact Fee (DIF). In the event that Streets DIF funds are insufficient to pay the annual loan installment, SBCTA will withhold funds from the City's Measure I allocation. This withholding from Measure I will create a loan between Measure I and Streets DIF that will be repaid from Street DIF revenues.

Analysis and Recommendation
This obligation was paid in full as of June 30, 2023.

City - 2023 Refunding Lease Revenue Bonds (Refinancing of 2013 Civic Plaza Bonds)

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Bond Administration Expense	$0	$0	$0	$303,800	$5,650
Principal	$0	$0	$0	$0	$370,000
Interest Expense	$0	$0	$0	$297,049	$359,500
TOTAL	**$0**	**$0**	**$0**	**$600,849**	**$735,150**

Purpose/History: At the June 6, 2023 City Council meeting, the City Council authorized the issuance of the Hesperia Joint Public Finance Authority 2023 Refunding Lease Revenue Bonds (Refinancing of 2013 Refunding Bonds - Civic Plaza Financing), with a closing date of July 11, 2023.

Original Principal Amount: $7,375,000

Principal Outstanding Balance as of :

July 1, 2023	$0
Estimated July 1, 2024	$7,375,000

Interest Rate: Fixed rate of 5.0%

Maturity Date: November 1, 2035

Funding Sources: General Fund (prepaid as of 6/30/22) and Public Services Development Impact Fees (DIF)

S & P Rating: A+ (Standard & Poor)

Analysis and Recommendation

This debt issue refinanced the previous 2013 Refunding Lease Revenue Bonds, which refinanced the previous 2005 Civic Plaza Certificates of Participation (COP). The 2023 Bonds are not subject to optional redemption prior to maturity. The bonds will be paid according to the debt service schedule. As with the previous 2013 Bonds and the earlier 2005 COPs, funding has been based on Development Impact Fees (DIF) funding 87.25% of the debt service, with the General Fund contributing the remaining 12.75 %. As of FY 2021-22, the General Fund has prefunded the remaining share of the General Fund contributions in order to build upon reserves. The first arbitrage rebate calculation will be performed November 2028 (FY 2028-29).

If needed, the General Fund will continue to provide a loan to DIF so that the required contribution for the annual debt service can be made. This is a loan that is administered separately from the Civic Plaza debt issue.

Return to TOC

Water - 2016 State Revolving Fund (SRF) Loan

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Principal	$175,823	$177,581	$179,357	$179,357	$181,150
Interest Expense	$58,813	$57,055	$55,279	$55,279	$53,486
TOTAL	**$234,636**	**$234,636**	**$234,636**	**$234,636**	**$234,636**

Purpose/History: On December 15, 2015, the Water District Board of Directors approved an Installment Sale Agreement with the California State Water Resources Control Board to finance the construction of a reclaimed water pipeline distribution system. The District received notification of State approval on September 28, 2016. Of the $14,673,750 requested, the agreement provides for a $4,727,337 Grant, with the remaining $9,946,413 in the form of a loan at a 1% interest rate. Interest accrued beginning with the first disbursement of funds, and repayment of principal and interest began one year after completion of construction (January 28, 2021). Ultimately, the project required loaned funds amounting to $6,012,919 and accrued interest of $47,655.28, for a total loan of $6,060,574.28.

Original Principal Amount: $6,060,574.28

Principal Outstanding Balance as of :
July 1, 2021 $5,881,331
July 1, 2022 $5,705,509
July 1, 2023 $5,527,928
Estimated July 1, 2024 $5,348,572
Interest Rate: 1%

Maturity Date: January 28, 2050

Funding Sources: Pledge of Water District Net Revenues

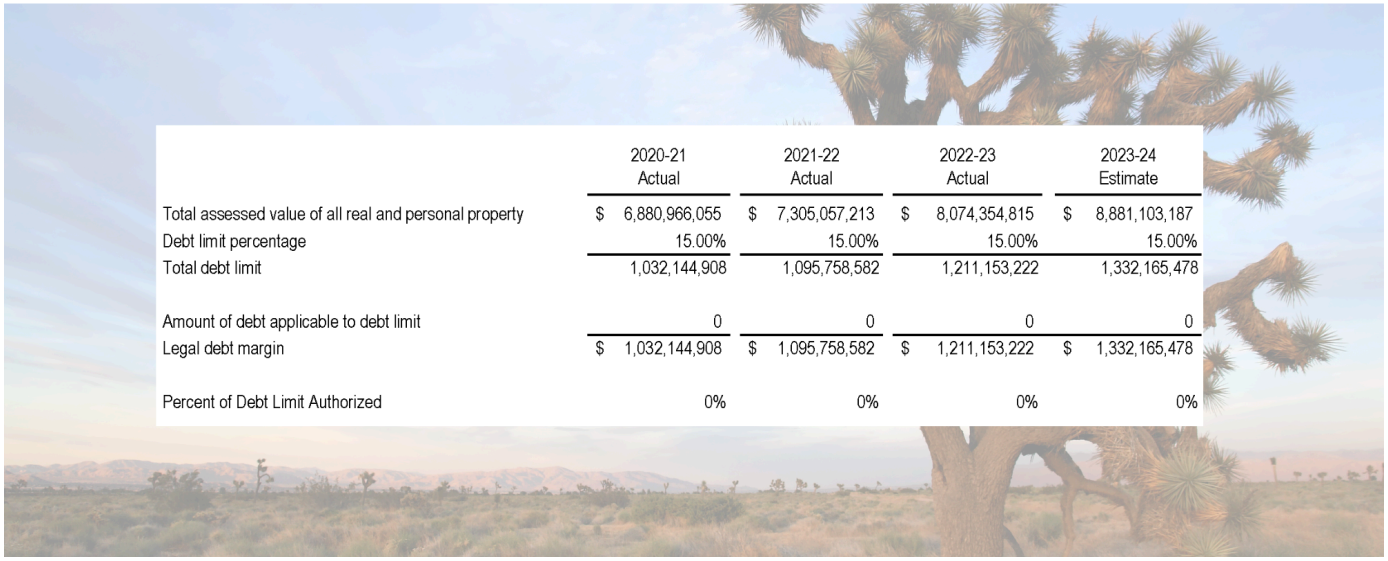
Analysis and Recommendation
The loan will be repaid according to the debt service schedule.

Note: Budgetary Basis Adjustment – For budgetary purposes the principal payments are reflected in the actual columns, whereas the Annual Comprehensive Financial Report reflects a reduction in the liability. Also, the Annual Comprehensive Financial Report shows the interest accrual, whereas the budget does not.

Computation of Legal Debt Margin

The State of California Government Code §43605 states "A city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section "indebtedness" means bonded indebtedness of the city payable from the proceeds of taxes levied upon taxable property in the City". The computation of the City's legal debt margin is shown below.

Source: City of Hesperia, Management Services Department
San Bernardino County Assessor



	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Estimate
Total assessed value of all real and personal property	$ 6,880,966,055	$ 7,305,057,213	$ 8,074,354,815	$ 8,881,103,187
Debt limit percentage	15.00%	15.00%	15.00%	15.00%
Total debt limit	1,032,144,908	1,095,758,582	1,211,153,222	1,332,165,478
Amount of debt applicable to debt limit	0	0	0	0
Legal debt margin	$ 1,032,144,908	$ 1,095,758,582	$ 1,211,153,222	$ 1,332,165,478
Percent of Debt Limit Authorized	0%	0%	0%	0%

City of Hesperia
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Fund Balance Summary

Fiscal Year 2024-25

Overview

The Fund Balance Summary is the primary balancing mechanism used in the preparation of the budget. This section displays the projected fund balance for each budgeted fund presented in the Fiscal Year 2024-25 Budget. Each page presents the budgeted revenues and other resources that are anticipated to be available to fund the budgeted expenditures and other uses of a particular fund. Budgeted Reserves are occasionally required to finance some of a fund's planned expenditures and, where appropriate, comments are noted. The fund balance portion of each fund's actual columns correspond to the City's most recent Annual Comprehensive Financial Report (ACFR).

Summary

The Fund Balance section on each page displays the fiscal period's beginning balance, a deduction for the use of any reserves, an increase for the surplus of resources over uses, and finally the period's ending balance. Occasionally, a fund will expend resources in advance of a subsequent reimbursement, thus producing a temporary negative ending fund balance condition.

Occasionally a fund will draw on reserves, which were budgeted for a specific purpose, even though total resources will exceed total uses. This is done to acknowledge that the budgeted expenditure is not being funded by the current year's operating revenue but, instead, by a prior year(s) savings (when resources exceed uses), which is what fund balance represents.

For the 2024-25 Budget June 30th Ending Balance, some funds are reporting an anticipated negative fund balance. A brief explanation for each negative fund balance is provided on the individual fund page.

Often, the fund balance of a fund will change by 10% or more for various factors. With the exception of the General Fund, listed below are the major funds that reflect a fund balance change of more than 10%.

	2023-24 Revised	2024-25 Budget	Percent Change
100 General Fund	$33,273,094	$32,414,209	-3%
261 American Rescue Plan Act *Planned reduction of reserves*	$860,069	$1,436,526	67%
263 Streets Maintenance *Planned reduction of reserves*	$204,357	$99,937	-51%
300 DIF Streets *Planned reduction of reserves*	$214,711	$163,420	-24%
701 Water Capital *Change of Fund Balance is due to contributions from Water Op.*	$3,796,538	$5,251,435	-17%
711 Sewer Capital *Decrease due to capital projects including I-15 corridor and sewer line replacement*	$4,268,788	$2,812,068	-66%

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Fund Descriptions

For budgeting purposes the City's funds are grouped by functional classifications. These classifications are General City Operations and Maintenance; Community Development Block Grant (CDBG); Community Development Commission; Hesperia Housing Authority; Street Related; Other Transportation Related; Facilities; Other City Related; Water District; and Fire District.

The City of Hesperia budgets for revenues and expenditures in the following Governmental fund types:

The **General Fund** accounts for all financial resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

The **Special Revenue** funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The **Debt Service** funds are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources.

The **Capital Project** funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

In addition, the City of Hesperia budgets for Revenue and Expenditure in the following Proprietary fund type:

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City Council is that the costs of providing goods or services to the general public, on a continuing basis, be financed or recovered primarily through user charges.

GENERAL FUND

General Fund (100) - This fund accounts for the majority of financial resources and uses of the City such as Legislative, Administrative, Community Development, Police, and Capital expenditures.

PENSION OBLIGATION TRUST

Pension Obligation Trust (105) – This fund accounts for the financial resources held for the purpose of funding the City's future employer pension contribution obligations to CalPERS.

OPEB TRUST

OPEB Trust (106) – This fund accounts for the financial resources held for the purpose of funding the City's future employer other post-employment benefits obligations.

SILVERWOOD

Silverwood (110) – This fund accounts for the expenditures and developer reimbursements related to the Silverwood Development project.

COMMUNITY DEVELOPMENT COMMISSION

Community Development Commission Administration (170) – This Special Revenue fund that previously accounted for the City's ongoing economic development efforts.

HESPERIA HOUSING AUTHORITY

Hesperia Housing Authority (370) – This Special Revenue fund accounts for the City's housing development formerly overseen by the HCRA's Low/Mod fund and the outstanding loans to various housing projects.

VVEDA Housing Authority (371) – This Special Revenue fund accounts for the VVEDA (Victor Valley Economic Development Authority) housing Low/Mod function.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS

CDBG Administration (251) – This Special Revenue fund accounts for the receipts and expenditures of the City's entitlements under Federal Community Development Block Grant (CDBG) programs of the US Department of Housing and Urban Development (HUD).

CDBG Home Grants (252) – This Special Revenue fund accounts for miscellaneous Federal and State grants requiring segregated fund accounting for CDBG grants of the Home Investment Partnerships Program (HOME).

CDBG Revolving Loan (253) – This Special Revenue fund accounts for the Section 108 loan proceeds from the Federal government (HUD) used to assist with business expansion within the City.

CDBG Neighborhood Stabilization Program (257) – This Special Revenue fund accounts for the federal grant used to purchase, rehabilitate, and resell abandoned and foreclosed homes within the City.

CDBG-CV Cares Act (258) – This Special Revenue fund accounts for reimbursements received from Housing and Urban Development (HUD) pursuant to the City's Community Development Block Grant Program related to the COVID-19 Cares Act (CDBG-CV Cares Act).

STREETS MAINTENANCE

Public Works Street Maintenance (263) – This Special Revenue fund accounts for funds expended to repair and maintain the City's streets.

STREETS & STORM DRAINAGE CAPITAL IMPROVEMENT PROJECTS (CIP) FUNDS

Measure I Renewal (204) – This Special Revenue fund accounts for the receipt of voter-approved renewal of Measure I tax (½ cent sales tax) revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

Gas Tax (205) – This Special Revenue fund accounts for receipts and expenditures of money apportioned by the State and Highway Code §'s 2105, 2106, 2107, and 2107.5. Gas Tax monies can only be used to construct and maintain streets and highways.

Gas Tax Swap (206) – This Special Revenue fund accounts for the replacement revenue from the State for Proposition 42, the Traffic Congestion Relief moneys received into fund #250. This is now known as State and Highway Code §'s 2103 and has all the same conditions as the regular Gas Tax monies.

Local Transportation Fund (LTF) Article 8 (207) – This Special Revenue fund accounts for the ¼ cent of the 8¾ cent sales tax which, in turn, are expended for the City's participation in the Victor Valley Transit Authority and maintenance of streets and roads in accordance with AB 325.

Gas Tax RMRA (209) – This Special Revenue fund accounts for receipts and expenditures of money apportioned by the Road Repair and Accountability Act of 2017 (SB 1) beginning in November 2017. Gas Tax monies can only be used to repair and maintain streets and highways.

Development Impact – Streets (300) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's streets.

Development Impact – Storm Drainage (301) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's storm drains.

Development Impact 2018 – Streets (306) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's streets.

Development Impact 2018 – Drainage (307) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's storm drains.

DIF A-04 Drainage (313) – This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's storm drains.

City Streets Projects (504) – This Capital Project fund accounts for funds designated for various streets and storm drainage related capital projects throughout the City funded primarily by grants.

OTHER TRANSPORTATION RELATED FUNDS

Air Quality Management (254) – This Special Revenue fund accounts for receipts from the Mojave Desert Air Quality Management District (AQMD) used for the purpose of reducing air pollution from motor vehicles.

OTHER CITY RELATED FUNDS

Public Art (230) – This Special Revenue fund accounts for the creation of public art displays within the community.

Community Facilities District (CFD) 2021-1 Residential Maintenance & Services (241) – This Special Revenue fund accounts for receipts and expenditures for services provided through the district, including police protection and direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the district and adjacent area.

CFD 2022-1 Non-Residential Maintenance & Services (242) – This Special Revenue fund accounts for receipts and expenditures for services provided through the district, including police protection and direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the district and adjacent area.

CFD 2023-1 Silverwood Maintenance (243) – This Special Revenue fund accounts for receipts and expenditures for services provided through the district, including police protection and direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the district and adjacent area.

AB 3229 Supplemental Law (255) – This Special Revenue fund accounts for State grant funds used to enhance public safety services.

Environmental Programs (256) – This Special Revenue fund accounts for State grant funds used to enhance recycling efforts of beverage containers in the community.

Disaster Preparedness Grant (260) – This Special Revenue fund accounts for State grant funds used to prepare City staff for quick and correct techniques for proper response and assistance to the citizens in times of emergencies.

American Rescue Plan Grant (261) – This Special Revenue fund accounts for Federal grant funds to address the negative impacts caused by COVID-19, replace lost revenue, and invest in water, sewer, and broadband infrastructure.

SB 1383 Local Assistance Grant (262) – This Special Revenue fund accounts for the City's SB 1383 funding to reduce organic waste.

Development Impact – Fire (302) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Fire Department with expanded facilities and equipment.

Development Impact – Police (303) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Police Department with expanded facilities and equipment.

Development Impact – Public Services (304) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's facilities to better serve the growing populace.

Development Impact 2018 – Fire (308) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Fire Department with expanded facilities and equipment.

Development Impact 2018 – City Hall (309) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's facilities to better serve the growing populace.

Development Impact 2018 – Animal Control (310) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's facilities to better serve the growing populace.

Development Impact 2018 – Records Storage (311) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's facilities to better serve the growing populace.

Development Impact 2018 – Police (312) - This Special Revenue fund accounts for the fees paid during the building permit process for the expansion and improvement of the capacity of the City's Police Department with expanded facilities and equipment.

Water Rights Debt Service (402) – This Debt Service fund accounts for debt service payments on the City's 2012 Bonds used to purchase the water rights of the former Rancho Las Flores.

2013 Civic Plaza Refinancing (403) – This Debt Service fund accounts for debt service payments on the City's 2013 Bonds used to refinance the 2005 COPs (Certificates of Participation) that financed the Civic Plaza.

2023 Refunding Lease Revenue Bonds (404) – This Debt Service fund accounts for debt service payments on the City's 2023 Bonds used to refinance the 2013 Civic Plaza Refinancing (of the 2005 COPs).

WATER DISTRICT FUNDS

Water Operations (700) – This Enterprise fund accounts for the operation and maintenance of the Hesperia Water District's operations, which is funded by user changes and other fees.

Water Capital (701) – This Enterprise fund accounts for the expenditures needed to expand or repair the Hesperia Water District's system and the revenues required to fund those expenditures.

Water Rehabilitation and Replacement (703) – This Enterprise fund accounts for operating reserves held for the purpose of having funds available to make unanticipated water system repairs or line replacements.

Water Contamination Mitigation (704) – This Enterprise fund accounts for operating reserves held for the purpose of mitigating the costs of well contamination.

Water Pension Obligation Trust (705) – This Enterprise fund accounts for the financial resources held for the purpose of funding the Water District's future employer pension contribution obligations to CalPERS.

Water OPEB Trust (706) – This Enterprise fund accounts for the financial resources held for the purpose of funding the Water District's future employer other post-employment benefits obligations.

Sewer Operations (710) – This Enterprise fund accounts for the operation and maintenance of the Hesperia Water District's system, which is funded by user changes and other fees.

Sewer Capital (711) – This Enterprise fund accounts for the expenditures needed to expand or repair the Hesperia Water District's system and the revenues required to fund those expenditures.

Sewer Rehabilitation & Replacement (713) – This Enterprise fund accounts for operating reserves held for the purpose of having funds available to make unanticipated sewer system repairs or line replacements.

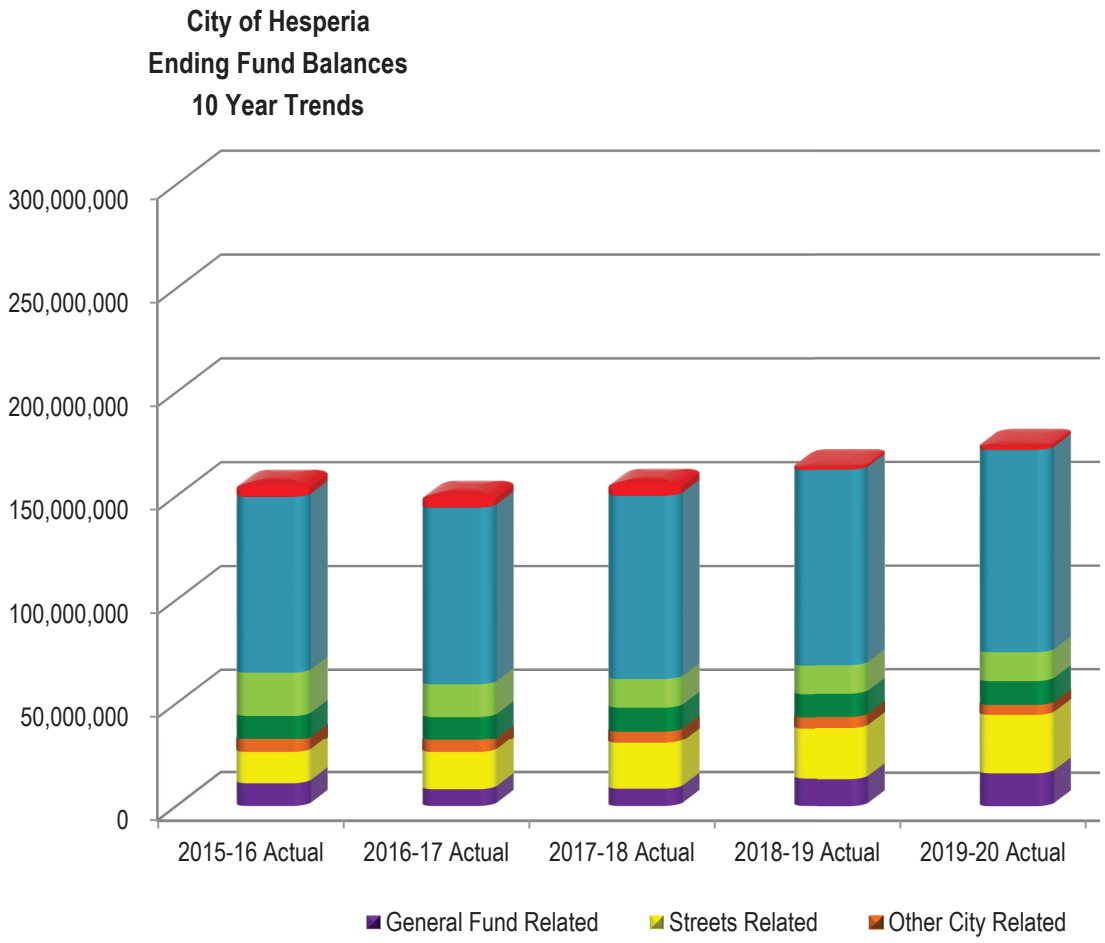
Reclaimed Water Operations (720) – This Enterprise fund accounts for the revenues and expenditures of operating the Water District's reclaimed water system.

FIRE DISTRICT FUNDS

HFPD PERS (210) – This Special Revenue fund accounts for revenues from other revenue sources and for expenditures relating to the Hesperia Fire Protection District's CalPERS obligations.

Click here to view Fund Balance

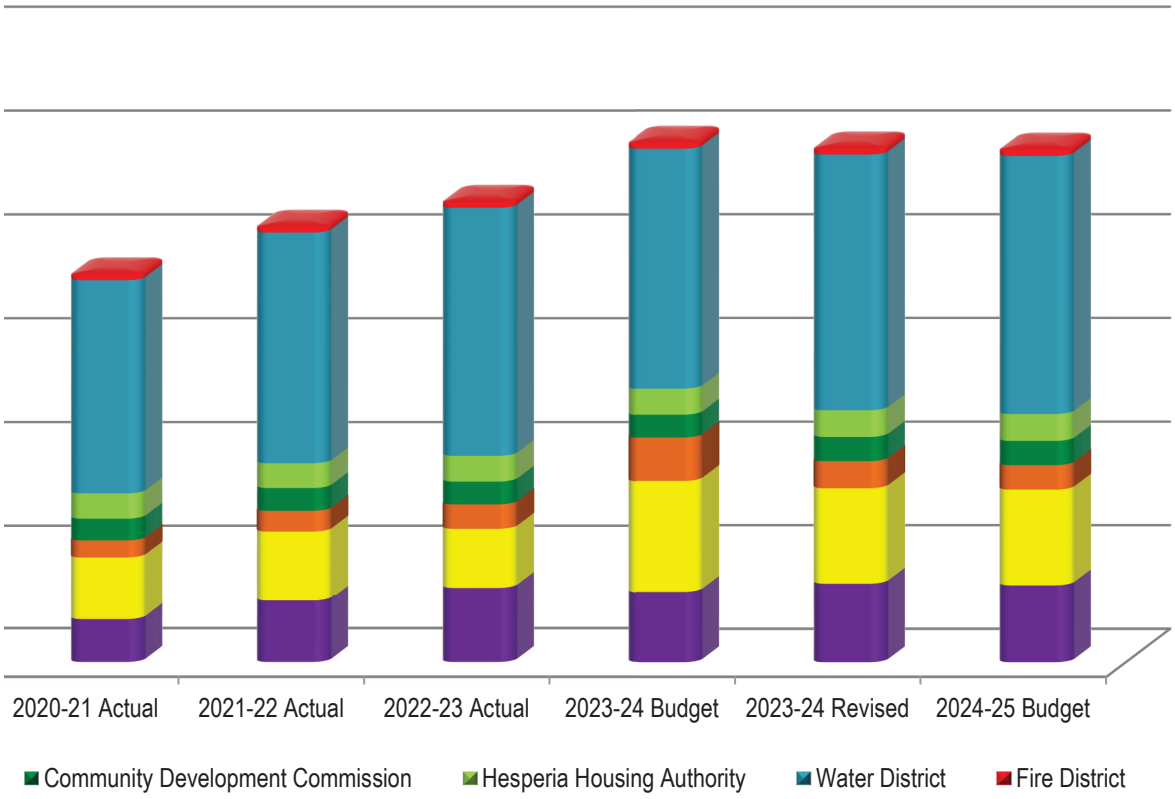
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	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual
General Fund Related	$ 10,814,421	$ 7,971,105	$ 8,227,357	$ 13,080,387	$ 15,892,307
Streets Related	14,911,395	17,773,765	21,927,026	24,639,512	28,234,263
Other City Related	6,475,441	5,859,633	6,144,809	5,417,285	4,834,874
Community Development Commission	11,679,726	11,737,518	11,612,099	11,214,016	11,501,448
Hesperia Housing Authority	20,935,901	15,859,770	13,847,959	13,807,441	13,961,147
Water District	84,785,857	85,195,662	88,393,737	94,359,100	97,613,128
Fire District	5,843,085	5,711,532	5,733,087	1,296,025	1,824,291
June 30, Ending Fund Balance	$ 155,445,826	$ 150,108,985	$ 155,886,074	$ 163,813,766	$ 173,861,458

The June 30, Ending Fund Balance on pages I - 12 through I - 23 includes the non-spendable assets of funds. The Fund Balance Summary on pages I - 24 through I - 82 show calculations without the non-spendable assets where applicable.

City of Hesperia
Ending Fund Balances
10 Year Trends



2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
$ 20,480,169	$ 29,446,558	$ 36,134,451	$ 33,933,018	$ 37,905,299	$ 37,096,414
30,368,559	33,915,299	28,599,726	53,663,901	46,163,799	46,285,309
8,309,849	10,081,418	11,814,764	21,034,157	13,129,319	11,888,824
10,464,469	10,965,790	10,965,790	10,965,790	11,662,487	11,662,487
12,192,942	11,970,825	12,467,585	12,561,588	12,862,387	13,005,680
102,736,670	111,118,741	119,433,918	115,653,433	123,286,171	124,461,397
3,077,394	3,084,903	3,186,655	3,176,235	3,244,863	3,313,302
$ 187,630,052	$ 210,583,534	$ 222,602,889	$ 250,988,122	$ 248,254,325	$ 247,713,413

Funds included in detail pages I - 24 through I - 82:
General Fund Related - 100, 105, 106, 110
Economic Development - 170, 370, 371
Streets Related - 204, 205, 206, 207, 209, 254, 263, 300, 301, 306, 307, 504
Other City Funds - 230, 241, 242, 2432, 251, 252, 253, 255, 256, 257, 258, 260, 261, 302, 303, 304, 308, 309, 310, 311, 312, 313, 402, 403, 404
Water District - 700, 701, 703, 704, 705, 706, 710, 711, 713, 720
Fire District - 210

2024-25 Budget - Balancing and Fund Balance Summary - By Major Grouping

	General Fund Related	C.D.B.G.	Community Development Commission	Housing Authority	Streets Maintenance
RESOURCES					
Revenue	$ 51,564,557	$ 1,878,240	$ 0	$ 222,269	$ 21,345
Transfers In	200,000	0	0	0	4,045,883
Transfers Out	(3,273,238)	0	0	0	0
Budgeted Reserves	900,000	2,392,439	0	0	104,420
Total Resources	**$ 49,391,319**	**$ 4,270,679**	**$ 0**	**$ 222,269**	**$ 4,171,648**
EXPENDITURES					
City Council	$ 1,056,754	$ 0	$ 0	$ 0	$ 0
City Manager	1,796,947	0	0	0	0
Management Services	10,916,848	0	0	0	0
Economic Development	476,492	4,242,632	0	78,976	0
Development Services					
Community Development	3,162,562	0	0	0	0
Code Compliance	5,567,894	0	0	0	0
Public Works	3,189,902	0	0	0	4,171,648
Water Operations	0	0	0	0	0
Sewer Operations	0	0	0	0	0
Total Development Services	$ 11,920,358	$ 0	$ 0	$ 0	$ 4,171,648
Capital Improvement Projects					
Capital Improvements - Streets & Storm Drain	$ 0	$ 0	$ 0	$ 0	$ 0
Capital Improvements - Water	0	0	0	0	0
Capital Improvements - Sewer	0	0	0	0	0
Total Capital Improvement Projects	$ 450,000	$ 0	$ 0	$ 0	$ 0
Police	22,682,805	0	0	0	0
Fire District	0	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0	0
Total Expenditures	**$ 49,300,204**	**$ 4,242,632**	**$ 0**	**$ 78,976**	**$ 4,171,648**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 91,115**	**$ 28,047**	**$ 0**	**$ 143,293**	**$ 0**
FUND BALANCE					
July 1, 2023 Estimated Beginning Balance	**$ 37,905,299**	**$ 3,185,501**	**$ 11,662,487**	**$ 12,862,387**	**$ 204,357**
Reserves Used	(900,000)	(2,392,439)	0	0	(104,420)
Established Reserves	0	0	0	0	0
Difference Total Resources	91,115	28,047	0	143,293	0
June 30, 2024 Estimating Ending Balance	**$ 37,096,414**	**$ 821,109**	**$ 11,662,487**	**$ 13,005,680**	**$ 99,937**

Fund Groupings: General Fund Related: 100, 105, 106, 110; CDBG: 251, 252, 253, 257, & 258; Community Development Commission 170; Housing Authority 370 & 371; Streets CIP Funds: 204, 205, 206, 207, 209, 300, 301, 306, 307, & 504

2024-25 Budget - Balancing and Fund Balance Summary - By Major Grouping

Streets CIP Funds	Other Transportation	Other City Related	Water District	Fire District	Total
$ 29,904,642	$ 590	$ 2,351,155	$ 36,439,175	$ 68,439	$ 122,450,412
0	0	2,100,121	2,602,000	1,814,535	10,762,539
(4,045,883)	0	(841,418)	(2,602,000)	0	(10,762,539)
4,180,747	0	349,466	2,855,092	0	10,782,164
$ 30,039,506	**$ 590**	**$ 3,959,324**	**$ 39,294,267**	**$ 1,882,974**	**$ 133,232,576**
$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,056,754
0	0	125,108	0	0	1,922,055
0	0	2,193,853	0	0	13,110,701
0	0	0	0	0	4,798,100
0	0	0	0	0	3,162,562
0	0	0	0	0	5,567,894
0	0	0	0	0	7,361,550
0	0	0	24,747,144	0	24,747,144
0	0	0	6,887,085	0	6,887,085
$ 0	$ 0	$ 0	$ 31,634,229	$ 0	$ 47,726,235
$ 25,633,419	$ 0	$ 0	$ 0	$ 0	$ 25,633,419
0	0	0	725,000	0	725,000
0	0	0	2,904,720	0	2,904,720
$ 25,633,419	$ 0	$ 0	$ 3,629,720	$ 0	$ 29,713,139
0	0	0	0	0	22,682,805
0	0	0	0	1,814,535	1,814,535
0	0	167,000	0	0	167,000
$ 25,633,419	**$ 0**	**$ 2,485,961**	**$ 35,263,949**	**$ 1,814,535**	**$ 122,991,324**
0	**0**	**0**	**1,146,888**	**0**	**1,146,888**
$ 4,406,087	**$ 590**	**$ 1,473,363**	**$ 2,883,430**	**$ 68,439**	**$ 9,094,364**
$ 45,958,903	**$ 538**	**$ 9,943,819**	**$ 123,286,171**	**$ 3,244,863**	**$ 248,254,325**
(4,180,747)	0	(349,466)	(2,855,092)	0	(10,782,164)
0	0	0	1,146,888	0	1,146,888
4,406,087	590	1,473,363	2,883,430	68,439	9,094,364
$ 46,184,243	**$ 1,128**	**$ 11,067,716**	**$ 124,461,397**	**$ 3,313,302**	**$ 247,713,413**

Other Transportation Related Funds: 254; Other City Related Funds: 230, 241, 242, 243, 255, 256, 260, 302, 303, 304, 308, 309, 310, 311, 312, 313, 402, 403, 404; Water District: 700, 701, 703, 704, 705, 706, 710, 711, 713, & 720; Fire District: 210

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	General Fund Related			
Fund Number	100	105	106	110
	General Fund	Pension Obligation Trust	OPEB Trust	Silverwood
RESOURCES				
Revenue	$ 51,019,157	$ 50,000	$ 0	$ 495,400
Bond/Loan Proceeds	0	0	0	0
Transfers In	200,000	0	0	0
Transfers Out	(3,273,238)	0	0	0
Budgeted Reserves	900,000	0	0	0
Total Resources	**$ 48,845,919**	**$ 50,000**	**$ 0**	**$ 495,400**
EXPENDITURES				
City Council	$ 1,056,754	$ 0	$ 0	$ 0
City Manager	1,796,947	0	0	0
Management Services	10,916,848	0	0	0
Economic Development	476,492	0	0	0
Development Services				
Community Development	3,162,562	0	0	0
Code Compliance	5,567,894	0	0	0
Public Works	2,694,502	0	0	495,400
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	$ 11,424,958	$ 0	$ 0	$ 495,400
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	$ 0	$ 0	$ 0	$ 0
Capital Improvements - City Facilities	450,000	0	0	0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	$ 450,000	$ 0	$ 0	$ 0
Police	22,682,805	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	**$ 48,804,804**	**$ 0**	**$ 0**	**$ 495,400**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 41,115**	**$ 50,000**	**$ 0**	**$ 0**
FUND BALANCE				
July 1, 2023 Estimated Beginning Balance	**$ 33,278,102**	**$ 3,922,190**	**$ 705,007**	**$ 0**
Reserves Used	(900,000)	0	0	0
Established Reserves	0	0	0	0
Difference Total Resources	41,115	50,000	0	0
June 30, 2024 Estimating Ending Balance	**$ 32,419,217**	**$ 3,972,190**	**$ 705,007**	**$ 0**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

C. D. C.	Hesperia Housing Authority		CDBG Funds			
170	370	371	251	252	253	263
Community Development Commission	Hesperia Housing Authority	VVEDA Housing Authority	Administration	HOME	Revolving Loan	P.W. Streets Maintenance
$ 0	$ 192,269	$ 30,000	$ 1,850,193	$ 18,912	$ 9,135	$ 21,345
0	0	0	0	0	0	0
0	0	0	0	0	0	4,045,883
0	0	0	0	0	0	0
0	0	0	2,392,439	0	0	104,420
$ 0	**$ 192,269**	**$ 30,000**	**$ 4,242,632**	**$ 18,912**	**$ 9,135**	**$ 4,171,648**
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	78,976	0	4,242,632	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,171,648
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,171,648
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 0	**$ 78,976**	**$ 0**	**$ 4,242,632**	**$ 0**	**$ 0**	**$ 4,171,648**
0	**0**	**0**	**0**	**0**	**0**	**0**
$ 0	**$ 113,293**	**$ 30,000**	**$ 0**	**$ 18,912**	**$ 9,135**	**$ 0**
$ 11,662,487	**$ 10,950,094**	**$ 1,912,293**	**$ 2,393,192**	**$ 407,811**	**$ 384,498**	**$ 204,357**
0	0	0	(2,392,439)	0	0	(104,420)
0	0	0	0	0	0	0
0	113,293	30,000	0	$ 18,912	9,135	0
$ 11,662,487	**$ 11,063,387**	**$ 1,942,293**	**$ 753**	**$ 426,723**	**$ 393,633**	**$ 99,937**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Streets Capital Improvement Projects (CIP) Funds			
Fund Number	204	205	206	207
	Measure I Renewal	**Gas Tax**	**Gas Tax Swap**	**LTF Article 8**
RESOURCES				
Revenue	$ 4,102,238	$ 1,895,858	$ 916,673	$ 72,951
Bond/Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(1,750,000)	(1,400,000)	(669,000)	(226,883)
Budgeted Reserves	1,024,925	0	0	218,736
Total Resources	**$ 3,377,163**	**$ 495,858**	**$ 247,673**	**$ 64,804**
EXPENDITURES				
City Council	$ 0	$ 0	$ 0	$ 0
City Manager	0	0	0	0
Management Services	0	0	0	0
Economic Development	0	0	0	0
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	$ 0	$ 0	$ 0	$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	$ 3,377,163	$ 0	$ 0	$ 64,804
Capital Improvements - City Facilities	0	0	0	0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	$ 3,377,163	$ 0	$ 0	$ 64,804
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	**$ 3,377,163**	**$ 0**	**$ 0**	**$ 64,804**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 495,858**	**$ 247,673**	**$ 0**
FUND BALANCE				
July 1, 2023 Estimated Beginning Balance	**$ 12,494,394**	**$ 2,249,829**	**$ 1,625,783**	**$ 1,693,783**
Reserves Used	(1,024,925)	0	0	(218,736)
Established Reserves	0	0	0	0
Difference Total Resources	0	495,858	247,673	0
June 30, 2024 Estimating Ending Balance	**$ 11,469,469**	**$ 2,745,687**	**$ 1,873,456**	**$ 1,475,047**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

Streets Capital Improvement Projects (CIP) Funds

209 Gas Tax RMRA	300 Development Impact - Streets	301 Development Impact - Storm Drain	306 Development Impact 2018 - Streets	307 Development Impact 2018 - Drainage	313 Development Impact - A-04 Drainage	504 City Streets CIP
$ 2,656,958	$ 102,141	$ 76,590	$ 8,831,835	$ 614,165	$ 112,333	$ 10,522,900
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,341,547	51,291	1,125,459	0	0	0	418,789
$ 3,998,505	**$ 153,432**	**$ 1,202,049**	**$ 8,831,835**	**$ 614,165**	**$ 112,333**	**$ 10,941,689**
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
$ 3,998,505	$ 153,432	$ 1,202,049	$ 5,745,777	$ 100,000	$ 50,000	$ 10,941,689
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 3,998,505	$ 153,432	$ 1,202,049	$ 5,745,777	$ 100,000	$ 50,000	$ 10,941,689
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
$ 3,998,505	**$ 153,432**	**$ 1,202,049**	**$ 5,745,777**	**$ 100,000**	**$ 50,000**	**$ 10,941,689**
0	**0**	**0**	**0**	**0**	**0**	**0**
$ 0	**$ 0**	**$ 0**	**$ 3,086,058**	**$ 514,165**	**$ 62,333**	**$ 0**
$ 7,623,765	**$ 214,711**	**$ 3,220,684**	**$ 11,133,387**	**$ 3,474,008**	**$ 907,464**	**$ 1,321,095**
(1,341,547)	(51,291)	(1,125,459)	0	0	0	(418,789)
0	0	0	0	0	0	0
0	0	0	3,086,058	514,165	62,333	0
$ 6,282,218	**$ 163,420**	**$ 2,095,225**	**$ 14,219,445**	**$ 3,988,173**	**$ 969,797**	**$ 902,306**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Other Transport	Other City Related Funds		
Fund Number	254	230	241	242
	AQMD	Public Art	CFD 2021-1 Residential Maint & Service	CFD 2022-1 Non-Residential Maint & Service
RESOURCES				
Revenue	$ 590	$ 9,056	$ 0	$ 0
Bond/Loan Proceeds	0	0	0	0
Transfers In	0	0	5,150	5,150
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	0	0
Total Resources	**$ 590**	**$ 9,056**	**$ 5,150**	**$ 5,150**
EXPENDITURES				
City Council	$ 0	$ 0	$ 0	$ 0
City Manager	0	0	0	0
Management Services	0	0	5,150	5,150
Economic Development	0	0	0	0
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	$ 0	$ 0	$ 0	$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	$ 0	$ 0	$ 0	$ 0
Capital Improvements - City Facilities	0	0	0	0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	$ 0	$ 0	$ 0	$ 0
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	**$ 0**	**$ 0**	**$ 5,150**	**$ 5,150**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 590**	**$ 9,056**	**$ 0**	**$ 0**
FUND BALANCE				
July 1, 2023 Estimated Beginning Balance	**$ 538**	**$ 255,752**	**$ 0**	**$ 0**
Reserves Used	0	0	0	0
Established Reserves	0	0	0	0
Difference Total Resources	590	9,056	0	0
June 30, 2024 Estimating Ending Balance	**$ 1,128**	**$ 264,808**	**$ 0**	**$ 0**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

Other City Related Funds

243 CFD 2023-1 Silverwood Maintenance	255 AB3229	256 Beverage Recycling Grant	260 Disaster Preparedness Grant	261 American Rescue Plan Grant	262 SB 1383 Local Assistance Grant	302 Development Impact - Fire	303 Development Impact - Police
$ 0	$ 294,203	$ 61,021	$ 1,090	$ 576,457	$ 36,675	$ 36,136	$ 160
0	0	0	0	0	0	0	0
5,700	0	0	0	0	0	0	0
0	(200,000)	0	0	0	0	0	0
0	0	29,997	0	0	0	0	0
$ 5,700	**$ 94,203**	**$ 91,018**	**$ 1,090**	**$ 576,457**	**$ 36,675**	**$ 36,136**	**$ 160**
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	91,018	0	0	34,090	0	0
5,700	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
$ 5,700	**$ 0**	**$ 91,018**	**$ 0**	**$ 0**	**$ 34,090**	**$ 0**	**$ 0**
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**
$ 0	**$ 94,203**	**$ 0**	**$ 1,090**	**$ 576,457**	**$ 2,585**	**$ 36,136**	**$ 160**
$ 0	**$ 299,210**	**$ 249,711**	**$ 45,890**	**$ 860,069**	**$ 3,975**	**$ 1,521,022**	**$ 6,745**
0	0	(29,997)	0	0	0	0	0
0	0	0	0	0	0	0	0
0	94,203	0	1,090	576,457	2,585	36,136	160
$ 0	**$ 393,413**	**$ 219,714**	**$ 46,980**	**$ 1,436,526**	**$ 6,560**	**$ 1,557,158**	**$ 6,905**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Other City Related Funds			
Fund Number	304	308	309	310
	Development Impact - Public Services	**Development Impact 2018 - Fire Suppress**	**Development Impact 2018 - City Hall**	**Development Impact 2018 - Animal Control**
RESOURCES				
Revenue	$ 0	$ 622,131	$ 534,681	$ 60,263
Bond/Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	(641,418)	0
Budgeted Reserves	0	0	273,737	0
Total Resources	**$ 0**	**$ 622,131**	**$ 167,000**	**$ 60,263**
EXPENDITURES				
City Council	$ 0	$ 0	$ 0	$ 0
City Manager	0	0	0	0
Management Services	0	0	0	0
Economic Development	0	0	0	0
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	$ 0	$ 0	$ 0	$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	$ 0	$ 0	$ 0	$ 0
Capital Improvements - City Facilities	0	0	0	0
Capital Improvements - Water	0	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	$ 0	$ 0	$ 0	$ 0
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	167,000	0
Total Expenditures	**$ 0**	**$ 0**	**$ 167,000**	**$ 0**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 622,131**	**$ 0**	**$ 60,263**
FUND BALANCE				
July 1, 2023 Estimated Beginning Balance	**$ 383**	**$ 4,125,761**	**$ (2,934,337)**	**$ 350,334**
Reserves Used	0	0	(273,737)	0
Established Reserves	0	0	0	0
Difference Total Resources	0	622,131	0	60,263
June 30, 2024 Estimating Ending Balance	**$ 383**	**$ 4,747,892**	**$ (3,208,074)**	**$ 410,597**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Other City Related					Water District	
	311	312	402	403	404	700	701
	Development Impact 2018 - Records	Development Impact 2018 - Police	Water Rights Acquisition	2013 Civic Plaza Refinancing	2023 Refunding Lease Revenue	Water Operations	Water Capital
	$ 27,313	$ 10,037	$ 33,932	$ 0	$ 48,000	$ 27,807,565	$ 1,179,897
	0	0	0	0	0	0	0
	0	0	1,442,703	0	641,418	0	285,000
	0	0	0	0	0	(1,750,000)	0
	0	0	0	0	45,732	0	0
	$ 27,313	**$ 10,037**	**$ 1,476,635**	**$ 0**	**$ 735,150**	**$ 26,057,565**	**$ 1,464,897**
	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	0	0	0	0	0	0	0
	0	0	1,442,703	0	735,150	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	24,444,718	0
	0	0	0	0	0	0	0
	$ 0	$ 0	$ 0	$ 0	$ 0	$ 24,444,718	$ 0
	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	10,000
	0	0	0	0	0	0	0
	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 10,000
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	$ 0	**$ 0**	**$ 1,442,703**	**$ 0**	**$ 735,150**	**$ 24,444,718**	**$ 10,000**
	0	**0**	**0**	**0**	**0**	**1,146,888**	**0**
	$ 27,313	**$ 10,037**	**$ 33,932**	**$ 0**	**$ 0**	**$ 465,959**	**$ 1,454,897**
	$ 181,627	**$ 55,571**	**$ 3,206,198**	**$ 0**	**$ 1,715,908**	**$ 85,632,728**	**$ 3,796,538**
	0	0	0	0	(45,732)	0	0
	0	0	0	0	0	1,146,888	0
	27,313	10,037	33,932	0	0	465,959	1,454,897
	$ 208,940	**$ 65,608**	**$ 3,240,130**	**$ 0**	**$ 1,670,176**	**$ 87,245,575**	**$ 5,251,435**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

	Water District			
Fund Number	703	704	705	706
	Water R & R	Water Contam.	Water Pension Obligation Trust	Water OPEB Trust
RESOURCES				
Revenue	$ 84,000	$ 80,000	$ 0	$ 0
Bond/Loan Proceeds	0	0	0	0
Transfers In	715,000	0	500,000	250,000
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	0	0
Total Resources	**$ 799,000**	**$ 80,000**	**$ 500,000**	**$ 250,000**
EXPENDITURES				
City Council	$ 0	$ 0	$ 0	$ 0
City Manager	0	0	0	0
Management Services	0	0	0	0
Economic Development	0	0	0	0
Development Services				
Community Development	0	0	0	0
Code Compliance	0	0	0	0
Public Works	0	0	0	0
Water Operations	0	0	0	0
Sewer Operations	0	0	0	0
Total Development Services	$ 0	$ 0	$ 0	$ 0
Capital Improvement Projects				
Capital Improvements - Streets & Storm Drainage	$ 0	$ 0	$ 0	$ 0
Capital Improvements - City Facilities	0	0	0	0
Capital Improvements - Water	715,000	0	0	0
Capital Improvements - Sewer	0	0	0	0
Total Capital Improvement Projects	$ 715,000	$ 0	$ 0	$ 0
Police	0	0	0	0
Fire District	0	0	0	0
Other Transportation & City Related Funds	0	0	0	0
Total Expenditures	**$ 715,000**	**$ 0**	**$ 0**	**$ 0**
Establishment of Reserve Balances	**0**	**0**	**0**	**0**
Difference Total Resources and Expenditures and Transfers Out	**$ 84,000**	**$ 80,000**	**$ 500,000**	**$ 250,000**
FUND BALANCE				
July 1, 2023 Estimated Beginning Balance	**$ 3,556,506**	**$ 2,612,239**	**$ 750,000**	**$ 0**
Reserves Used	0	0	0	0
Established Reserves	0	0	0	0
Difference Total Resources	84,000	80,000	500,000	250,000
0	**$ 3,640,506**	**$ 2,692,239**	**$ 1,250,000**	**$ 250,000**

2024-25 Budget - Balancing and Fund Balance Summary - By Individual Funds

Water District				Fire District	
710	711	713	720	210	
Sewer Operations	**Sewer Capital**	**Sewer R & R**	**Water/Sewer Reserves**	**Fire PERS**	**Totals**
$ 6,341,713	$ 596,000	$ 10,000	$ 340,000	$ 68,439	$ 122,450,412
0	0	0	0	0	0
0	852,000	0	0	1,814,535	10,762,539
(852,000)	0	0	0	0	(10,762,539)
1,397,372	1,457,720	0	0	0	10,782,164
$ 6,887,085	**$ 2,905,720**	**$ 10,000**	**$ 340,000**	**$ 1,882,974**	**$ 133,232,576**
$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,056,754
0	0	0	0	0	1,922,055
0	0	0	0	0	13,110,701
0	0	0	0	0	4,798,100
0	0	0	0	0	3,162,562
0	0	0	0	0	5,567,894
0	0	0	0	0	7,361,550
0	0	0	302,426	0	24,747,144
6,887,085	0	0	0	0	6,887,085
$ 6,887,085	$ 0	$ 0	$ 302,426	$ 0	$ 47,726,235
$ 0	$ 0	$ 0	$ 0	$ 0	$ 25,633,419
0	0	0	0	0	450,000
0	0	0	0	0	725,000
0	2,904,720	0	0	0	2,904,720
$ 0	$ 2,904,720	$ 0	$ 0	$ 0	$ 29,713,139
0	0	0	0	0	22,682,805
0	0	0	0	1,814,535	1,814,535
0	0	0	0	0	167,000
$ 6,887,085	**$ 2,904,720**	**$ 0**	**$ 302,426**	**$ 1,814,535**	**$ 122,991,324**
0	**0**	**0**	**0**	**0**	**1,146,888**
$ 0	**$ 1,000**	**$ 10,000**	**$ 37,574**	**$ 68,439**	**$ 9,094,364**
$ 15,577,255	**$ 4,268,787**	**$ 278,832**	**$ 6,813,286**	**$ 3,244,863**	**$ 248,254,325**
(1,397,372)	(1,457,720)	0	0	0	(10,782,164)
0	0	0	0	0	1,146,888
0	1,000	10,000	37,574	68,439	9,094,364
$ 14,179,883	**$ 2,812,067**	**$ 288,832**	**$ 6,850,860**	**$ 3,313,302**	**$ 247,713,413**

General Fund Related - Summary (100, 105, 106, 110)

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 47,286,285**	**$ 50,538,674**	**$ 47,466,791**	**$ 50,474,712**	**$ 51,564,557**
Transfers In					
Fund 100 - General Fund	$ 4,000,000	$ 0	$ 0	$ 400,000	$ 0
Fund 106 - OPEB Trust	0	600,000	0	100,000	0
Fund 255 - AB 3229 Supplemental Law	200,000	200,000	200,000	200,000	200,000
Total Transfers In	**$ 4,200,000**	**$ 800,000**	**$ 200,000**	**$ 700,000**	**$ 200,000**
Budgeted Reserves	**0**	**0**	**0**	**0**	**900,000**
Issuance of Leases	**178,588**	**408,645**	**0**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 51,664,873**	**$ 51,747,319**	**$ 47,666,791**	**$ 51,174,712**	**$ 52,664,557**
Total Expenditures	**$ 37,557,787**	**$ 41,248,056**	**$ 45,131,664**	**$ 46,518,731**	**$ 49,300,204**
Transfers Out					
Fund 105 - Pension Obligation Trust Fund	$ 4,000,000	$ 600,000	$ 0	$ 400,000	$ 0
Fund 106 - OPEB Trust	0	0	0	100,000	0
Fund 210 - HFPD PERS	1,043,000	1,130,815	937,658	937,658	1,814,535
Fund 241 - CFD 2022-1 Resi Maint & Service	0	0	0	0	5,150
Fund 242 - CFD 2022-1 Non-Resi Maint & Service	0	0	0	0	5,150
Fund 243 - CFD 2023-1 Silverwood Maintenance	0	0	0	0	5,700
Fund 402 - 2012 Water Rights Debt Service	1,438,675	1,442,075	1,447,475	1,447,475	1,442,703
Fund 403 - 2005 COP Refinance Debt Service	110,549	0	0	0	0
Fund 105 - Pension Obligation Trust	0	600,000	0	0	0
Total Transfers Out	6,592,224	3,772,890	2,385,133	2,885,133	3,273,238
Total Expenditures and Transfers Out	**$ 44,150,011**	**$ 45,020,946**	**$ 47,516,797**	**$ 49,403,864**	**$ 52,573,442**
Difference Total Resources and Expenditures and Transfers Out	**$ 7,514,862**	**$ 6,726,373**	**$ 149,994**	**$ 1,770,848**	**$ 91,115**
FUND BALANCE					
July 1st Beginning Balance	$ 20,480,169	$ 29,446,558	$ 33,783,024	$ 36,134,451	$ 37,905,299
Residual Equity Transfer	0	0	0	0	0
Budgeted Reserves	0	0	0	0	(900,000)
Adjustment For Budgetary Purposes	(151,381)	(638,480)	0	0	0
Prior Period Adjustment	1,602,908	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	7,514,862	7,326,373	149,994	1,770,848	91,115
June 30th Ending Balance	**$ 29,446,558**	**$ 36,134,451**	**$ 33,933,018**	**$ 37,905,299**	**$ 37,096,414**
Less: Section 115 Trust Reserves	0	0	4,000,000	4,000,000	4,000,000
June 30th Ending Operating Fund Balance	**$ 29,446,558**	**$ 36,134,451**	**$ 29,933,018**	**$ 33,905,299**	**$ 33,096,414**

Note: Budgetary Basis Adjustment - Transactions related to the Development Impact Fees 2018 - City Hall Facilities Loan from the General Fund are reflected as Transfers In/Out for budget purposes, whereas these transactions are reclassified as 'Advances To/From' in the Annual Comprehensive Financial Report.

Note: The FY 2021-22 Actual includes $4 million transfer from the General Fund to the Pension Obligation Trust Fund. This transfer is to establish a Section 115 trust account to create a funding mechanism for the City's unfunded pension liability.

General Fund 100

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 47,300,501**	**$ 50,452,261**	**$ 47,466,791**	**$ 50,419,712**	**$ 51,019,157**
Transfers In					
Fund 255 - AB 3229 Supplemental Law	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total Transfers In	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
Budgeted Reserves	**0**	**0**	**0**	**0**	**900,000**
Issuance of Leases and SBITAs	**178,588**	**408,645**	**0**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, Issuance of Leases and Transfers In)	**$ 47,679,089**	**$ 51,060,906**	**$ 47,666,791**	**$ 50,619,712**	**$ 52,119,157**
Total Expenditures	**$ 37,557,787**	**$ 41,248,056**	**$ 45,131,664**	**$ 46,518,731**	**$ 48,804,804**
Transfers Out					
Fund 105 - Pension Obligation Trust Fund	$ 4,000,000	$ 0	$ 0	$ 400,000	$ 0
Fund 106 - OPEB Trust	0	0	0	100,000	0
Fund 210 - HFPD PERS	1,043,000	1,130,815	937,658	937,658	1,814,535
Fund 241 - CFD 2022-1 Resi Maint & Service	0	0	0	0	5,150
Fund 242 - CFD 2022-1 Non-Resi Maint & Service	0	0	0	0	5,150
Fund 243 - CFD 2023-1 Silverwood Maintenance	0	0	0	0	5,700
Fund 402 - 2012 Water Rights Debt Service	1,438,675	1,442,075	1,447,475	1,447,475	1,442,703
Fund 403 - 2005 COP Refinance Debt Service	110,549	0	0	0	0
Total Transfers Out	6,592,224	2,572,890	2,385,133	2,885,133	3,273,238
Total Expenditures and Transfers Out	**$ 44,150,011**	**$ 43,820,946**	**$ 47,516,797**	**$ 49,403,864**	**$ 52,078,042**
Difference Total Resources and Expenditures and Transfers Out	**$ 3,529,078**	**$ 7,239,960**	**$ 149,994**	**$ 1,215,848**	**$ 41,115**
FUND BALANCE					
July 1st Beginning Balance	$ 20,480,169	$ 25,460,774	$ 29,797,240	$ 32,062,254	$ 33,278,102
Residual Equity Transfer	0	0	0	0	0
Budgeted Reserves	0	0	0	0	(900,000)
Adjustment For Budgetary Purposes	(151,381)	(638,480)	0	0	0
Prior Period Adjustment	1,602,908	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	3,529,078	7,239,960	149,994	1,215,848	41,115
June 30th Ending Balance	**$ 25,460,774**	**$ 32,062,254**	**$ 29,947,234**	**$ 33,278,102**	**$ 32,419,217**

Note: The 2021-22 Actual July 1st Beginning Fund Balance includes a $1,602,908 adjustment due to a restatement to record the deposit for self-insurance in the fund financial statements instead of an adjustment for the government-wide financial statements.

Note: Budgetary Basis Adjustment - Transactions related to the Development Impact Fees 2018 - City Hall Facilities Loan from the General Fund are reflected as Transfers In/Out for budget purposes, whereas these transactions are reclassified as 'Advances To/From' in the Annual Comprehensive Financial Report.

Note: The FY 2021-22 Actual includes $4 million transfer out to the Pension Obligation Trust Fund. This transfer is to establish a Section 115 trust account to create a funding mechanism for the City's unfunded pension liability.

Note: The General Fund Total Revenue includes $500,000 in non-operating revenues. The non-operating revenue is not included in the B-Section Resources and Expenditures Summaries' General Fund Operating Revenue.

Pension Obligation Trust Fund 105

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (14,216)**	**$ 81,406**	**$ 0**	**$ 55,000**	**$ 50,000**
Transfers In					
Fund 100 - General Fund	4,000,000	0	0	400,000	0
Total Transfers In	**4,000,000**	**0**	**0**	**400,000**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 3,985,784**	**$ 81,406**	**$ 0**	**$ 455,000**	**$ 50,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 106 - OPEB Trust	0	600,000	0	0	0
Total Transfers Out	**0**	**600,000**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 600,000**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 3,985,784**	**$ (518,594)**	**$ 0**	**$ 455,000**	**$ 50,000**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 3,985,784	$ 3,985,784	$ 3,467,190	$ 3,922,190
Budgeted Reserves	0	0	0	0	0
Established Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	3,985,784	(518,594)	0	455,000	50,000
June 30th Ending Balance	**$ 3,985,784**	**$ 3,467,190**	**$ 3,985,784**	**$ 3,922,190**	**$ 3,972,190**
Less: Section 115 Trust Reserves	0	0	0	0	0
June 30th Ending Operating Fund Balance	**$ 3,985,784**	**$ 3,467,190**	**$ 3,985,784**	**$ 3,922,190**	**$ 3,972,190**

Note: The FY 2021-22 Actual includes $4 million transfer in from the General Fund. This transfer is to establish a Section 115 trust account to create a funding mechanism for the City's unfunded pension liability.

Note: The FY 2022-23 Actual includes $600,000 transfer out to Fund 106 OPEB Trust Fund. This transfer is to establish a trust account to create a funding mechanism for the City's Other Post Employment Benefits (OPEB) liability.

OPEB Trust Fund 106

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 5,007**	**$ 0**	**$ 0**	**$ 0**
Transfers In					
Fund 105 - Pension Obligation Trust Fund	0	600,000	0	100,000	0
Total Transfers In	**0**	**600,000**	**0**	**100,000**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 605,007**	**$ 0**	**$ 100,000**	**$ 0**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 106 - OPEB Trust	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 605,007**	**$ 0**	**$ 100,000**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 605,007	$ 705,007
Budgeted Reserves	0	0	0	0	0
Established Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	605,007	0	100,000	0
June 30th Ending Balance	**$ 0**	**$ 605,007**	**$ 0**	**$ 705,007**	**$ 705,007**
Less: Section 115 Trust Reserves	0	0	0	0	0
June 30th Ending Operating Fund Balance	**$ 0**	**$ 605,007**	**$ 0**	**$ 705,007**	**$ 705,007**

Note: The FY 2022-23 Actual includes $600,000 transfer in from Fund 105 PensionTrust Fund. This transfer is to establish a trust account to create a funding mechanism for the City's unfunded pension liability.

Silverwood Fund 110

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 495,400**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 495,400**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 495,400**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 495,400**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Established Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Less: Section 115 Trust Reserves	0	0	0	0	0
June 30th Ending Operating Fund Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Measure I - 2010 Renewal Fund 204

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 3,954,052**	**$ 4,323,932**	**$ 4,091,797**	**$ 4,092,692**	**$ 4,102,238**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**1,024,925**
Total Resources (Revenue and Transfers In)	**$ 3,954,052**	**$ 4,323,932**	**$ 4,091,797**	**$ 4,092,692**	**$ 5,127,163**
Total Expenditures	**$ 668,096**	**$ 116,389**	**$ 1,911,691**	**$ 754,099**	**$ 3,377,163**
Transfers Out					
Fund 263 - Public Works Street Maintenance	2,011,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Transfers Out	**2,011,000**	**1,750,000**	**1,750,000**	**1,750,000**	**1,750,000**
Total Expenditures and Transfers Out	**$ 2,679,096**	**$ 1,866,389**	**$ 3,661,691**	**$ 2,504,099**	**$ 5,127,163**
Difference Total Resources and Expenditures and Transfers Out	**$ 1,274,956**	**$ 2,457,543**	**$ 430,106**	**$ 1,588,593**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 7,173,302	$ 8,448,257	$ 10,724,144	$ 10,905,801	$ 12,494,394
Budgeted Reserves	0	0	0	0	(1,024,925)
Difference Total Resources and Expenditures and Transfers Out	1,274,956	2,457,543	430,106	1,588,593	0
Adjustment for Budgetary Purposes	(1)	1	0	0	0
June 30th Ending Balance	**$ 8,448,257**	**$ 10,905,801**	**$ 11,154,250**	**$ 12,494,394**	**$ 11,469,469**

Gas Tax Fund 205

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,516,471**	**$ 1,751,512**	**$ 1,805,700**	**$ 1,871,068**	**$ 1,895,858**
Transfers In					
Fund 400 - 2004 Streets Debt Service Fund	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 1,516,471**	**$ 1,751,512**	**$ 1,805,700**	**$ 1,871,068**	**$ 1,895,858**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 263 - Public Works Street Maintenance	$ 848,565	$ 1,400,000	$ 1,400,000	$ 1,400,000	$ 1,400,000
Total Transfers Out	**$ 848,565**	**$ 1,400,000**	**$ 1,400,000**	**$ 1,400,000**	**$ 1,400,000**
Total Expenditures and Transfers Out	**$ 848,565**	**$ 1,400,000**	**$ 1,400,000**	**$ 1,400,000**	**$ 1,400,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 667,906**	**$ 351,512**	**$ 405,700**	**$ 471,068**	**$ 495,858**
FUND BALANCE					
July 1st Beginning Balance	$ 759,343	$ 1,427,249	$ 1,694,894	$ 1,778,761	$ 2,249,829
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	667,906	351,512	405,700	471,068	495,858
June 30th Ending Balance	**$ 1,427,249**	**$ 1,778,761**	**$ 2,100,594**	**$ 2,249,829**	**$ 2,745,687**

Gas Tax Swap Fund 206

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 741,849**	**$ 832,723**	**$ 953,626**	**$ 918,085**	**$ 916,673**
Transfers In					
Fund 400 - 2004 Streets Debt Service Fund	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 741,849**	**$ 832,723**	**$ 953,626**	**$ 918,085**	**$ 916,673**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 263 - Public Works Street Maintenance	$ 0	$ 595,794	$ 600,000	$ 600,000	$ 669,000
Total Transfers Out	**$ 0**	**$ 595,794**	**$ 600,000**	**$ 600,000**	**$ 669,000**
Total Expenditures and Transfers Out	**$ 0**	**$ 595,794**	**$ 600,000**	**$ 600,000**	**$ 669,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 741,849**	**$ 236,929**	**$ 353,626**	**$ 318,085**	**$ 247,673**
FUND BALANCE					
July 1st Beginning Balance	$ 328,920	$ 1,070,769	$ 1,309,111	$ 1,307,698	$ 1,625,783
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	741,849	236,929	353,626	318,085	247,673
June 30th Ending Balance	**$ 1,070,769**	**$ 1,307,698**	**$ 1,662,737**	**$ 1,625,783**	**$ 1,873,456**

Local Transportation Fund (LTF) Article 8 Fund 207

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 62,120**	**$ 920,929**	**$ 70,374**	**$ 61,223**	**$ 72,951**
Transfers In					
Fund 400 - 2004 Streets Debt Service Fund	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**530,377**	**404,797**	**218,736**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 62,120**	**$ 920,929**	**$ 600,751**	**$ 466,020**	**$ 291,687**
Total Expenditures	**$ 5,597**	**$ 1,064,495**	**$ 373,868**	**$ 239,137**	**$ 64,804**
Transfers Out					
Fund 263 - Public Works Street Maintenance	$ 0	$ 0	$ 226,883	$ 226,883	$ 226,883
Fund 504 - City Streets Projects	45,222	0	0	0	0
Total Transfers Out	**$ 45,222**	**$ 0**	**$ 226,883**	**$ 226,883**	**$ 226,883**
Total Expenditures and Transfers Out	**$ 50,819**	**$ 1,064,495**	**$ 600,751**	**$ 466,020**	**$ 291,687**
Difference Total Resources and Expenditures and Transfers Out	**$ 11,301**	**$ (143,566)**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 2,230,845	$ 2,242,146	$ 2,136,102	$ 2,098,580	$ 1,693,783
Budgeted Reserves	0	0	(530,377)	(404,797)	(218,736)
Difference Total Resources and Expenditures and Transfers Out	11,301	(143,566)	0	0	0
June 30th Ending Balance	**$ 2,242,146**	**$ 2,098,580**	**$ 1,605,725**	**$ 1,693,783**	**$ 1,475,047**

Gas Tax - Road Maintenance and Rehabilitation Account (RMRA) Fund 209

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,934,550**	**$ 2,284,326**	**$ 2,504,413**	**$ 2,544,531**	**$ 2,656,958**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**1,341,547**
Total Resources (Revenue and Transfers In)	**$ 1,934,550**	**$ 2,284,326**	**$ 2,504,413**	**$ 2,544,531**	**$ 3,998,505**
Total Expenditures	**$ 615**	**$ 881**	**$ 1,997,385**	**$ 0**	**$ 3,998,505**
Transfers Out	0	0	0	0	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 615**	**$ 881**	**$ 1,997,385**	**$ 0**	**$ 3,998,505**
Difference Total Resources and Expenditures and Transfers Out	**$ 1,933,935**	**$ 2,283,445**	**$ 507,028**	**$ 2,544,531**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 861,854	$ 2,795,789	$ 4,977,428	$ 5,079,234	$ 7,623,765
Budgeted Reserves	0	0	0	0	(1,341,547)
Difference Total Resources and Expenditures and Transfers Out	1,933,935	2,283,445	507,028	2,544,531	0
June 30th Ending Balance	**$ 2,795,789**	**$ 5,079,234**	**$ 5,484,456**	**$ 7,623,765**	**$ 6,282,218**

This is to track the City's allocation of the new State of California SB1 ($52 billion over 10 years) gas tax money. This is funded by a new per gallon gas and diesel fuel tax plus additional vehicle registration fees to be used to repair/construct roads.

Public Art Fund 230

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 255,752**	**$ 9,056**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 255,752**	**$ 9,056**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out	0	0	0	0	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 255,752**	**$ 9,056**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 255,752
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	255,752	9,056
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 255,752**	**$ 264,808**

CFD 2021-1 Residential Maintenance & Service Fund 241

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers In					
Fund 100 - General Fund	0	0	0	0	5,150
Total Transfers In	**0**	**0**	**0**	**0**	**5,150**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Transfers Out	0	0	0	0	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

CFD 2022-1 Non-Residential Maintenance & Service Fund 242

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers In					
Fund 100 - General Fund	0	0	0	0	5,150
Total Transfers In	**0**	**0**	**0**	**0**	**5,150**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Transfers Out	0	0	0	0	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,150**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

CFD 2023-1 Silverwood Maintenance Fund 243

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers In					
Fund 100 - General Fund	0	0	0	0	5,700
Total Transfers In	**0**	**0**	**0**	**0**	**5,700**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,700**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,700**
Transfers Out	0	0	0	0	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 5,700**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Community Development Block Grant (CDBG) Administration Fund 251

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,505,538**	**$ 76,439**	**$ 971,066**	**$ 74,954**	**$ 1,850,193**
Transfers In					
Fund 257 - CDBG NSP Fund	0	3,535,941	0	0	0
Total Transfers In	**0**	**3,535,941**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**3,495,413**	**0**	**2,392,439**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 1,505,538**	**$ 3,612,380**	**$ 4,466,479**	**$ 74,954**	**$ 4,242,632**
Total Expenditures	**$ 1,581,854**	**$ 979,730**	**$ 4,466,479**	**$ 218,771**	**$ 4,242,632**
Transfers Out					
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 1,581,854**	**$ 979,730**	**$ 4,466,479**	**$ 218,771**	**$ 4,242,632**
Difference Total Resources and Expenditures and Transfers Out	**$ (76,316)**	**$ 2,632,650**	**$ 0**	**$ (143,817)**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ (19,327)	$ (95,641)	$ 2,678,309	$ 2,537,009	$ 2,393,192
Budgeted Reserves	0	0	(3,495,413)	0	(2,392,439)
Difference Total Resources and Expenditures and Transfers Out	(76,316)	2,632,650	0	(143,817)	0
Adjustment for Budgetary Purposes	2	0	0	0	0
June 30th Ending Balance	**$ (95,641)**	**$ 2,537,009**	**$ (817,104)**	**$ 2,393,192**	**$ 753**

Any excess of Resources over Expenditures and Transfers out is a 'rounding' adjustment. This fund will not draw down more reimbursement revenue than what is spent during any fiscal year.

Community Development Block Grant (CDBG) HOME Grants Fund 252

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 22,842**	**$ 17,697**	**$ 18,083**	**$ 40,117**	**$ 18,912**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 22,842**	**$ 17,697**	**$ 18,083**	**$ 40,117**	**$ 18,912**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 22,842**	**$ 17,697**	**$ 18,083**	**$ 40,117**	**$ 18,912**
FUND BALANCE					
July 1st Beginning Balance	$ 327,155	$ 349,997	$ 365,137	$ 367,694	$ 407,811
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	22,842	17,697	18,083	40,117	18,912
Adjustment for Budgetary Purposes	1	0	0	0	0
June 30th Ending Balance	**$ 349,997**	**$ 367,694**	**$ 383,220**	**$ 407,811**	**$ 426,723**

Community Development Block Grant (CDBG) Revolving Loan Fund 253

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (3,281)**	**$ 7,153**	**$ 8,362**	**$ 10,859**	**$ 9,135**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ (3,281)**	**$ 7,153**	**$ 8,362**	**$ 10,859**	**$ 9,135**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (3,281)**	**$ 7,153**	**$ 8,362**	**$ 10,859**	**$ 9,135**
FUND BALANCE					
July 1st Beginning Balance	$ 369,768	$ 366,486	$ 371,812	$ 373,639	$ 384,498
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(3,281)	7,153	8,362	10,859	9,135
Adjustment for Budgetary Purposes	(1)	0	0	0	0
June 30th Ending Balance	**$ 366,486**	**$ 373,639**	**$ 380,174**	**$ 384,498**	**$ 393,633**

Air Quality Management (AQMD) Fund 254

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (212)**	**$ 463**	**$ 540**	**$ 702**	**$ 590**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**23,766**	**23,604**	**0**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ (212)**	**$ 463**	**$ 24,306**	**$ 24,306**	**$ 590**
Total Expenditures	**$ 0**	**$ 0**	**$ 24,306**	**$ 24,306**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 24,306**	**$ 24,306**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (212)**	**$ 463**	**$ 0**	**$ 0**	**$ 590**
FUND BALANCE					
July 1st Beginning Balance	$ 23,891	$ 23,679	$ 24,023	$ 24,142	$ 538
Budgeted Reserves	0	0	(23,766)	(23,604)	0
Difference Total Resources and Expenditures and Transfers Out	(212)	463	0	0	590
June 30th Ending Balance	**$ 23,679**	**$ 24,142**	**$ 257**	**$ 538**	**$ 1,128**

AB 3229 Supplemental Law Fund 255

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 235,407**	**$ 254,438**	**$ 255,697**	**$ 296,524**	**$ 294,203**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 235,407**	**$ 254,438**	**$ 255,697**	**$ 296,524**	**$ 294,203**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 100 - General Fund	200,000	200,000	200,000	200,000	200,000
Total Transfers Out	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
Total Expenditures and Transfers Out	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 35,407**	**$ 54,438**	**$ 55,697**	**$ 96,524**	**$ 94,203**
FUND BALANCE					
July 1st Beginning Balance	$ 112,841	$ 148,248	$ 202,070	$ 202,686	$ 299,210
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	35,407	54,438	55,697	96,524	94,203
June 30th Ending Balance	**$ 148,248**	**$ 202,686**	**$ 257,767**	**$ 299,210**	**$ 393,413**

Environmental Programs Grant Fund 256

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 62,875**	**$ 64,328**	**$ 78,555**	**$ 81,849**	**$ 61,021**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**12,373**	**9,079**	**29,997**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 62,875**	**$ 64,328**	**$ 90,928**	**$ 90,928**	**$ 91,018**
Total Expenditures	**$ 31,643**	**$ 44,044**	**$ 90,928**	**$ 90,928**	**$ 91,018**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 31,643**	**$ 44,044**	**$ 90,928**	**$ 90,928**	**$ 91,018**
Difference Total Resources and Expenditures and Transfers Out	**$ 31,232**	**$ 20,284**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 207,272	$ 238,506	$ 255,232	$ 258,790	$ 249,711
Budgeted Reserves	0	0	(12,373)	(9,079)	(29,997)
Difference Total Resources and Expenditures and Transfers Out	31,232	20,284	0	0	0
Adjustment for Budgetary Purposes	2	0	0	0	0
June 30th Ending Balance	**$ 238,506**	**$ 258,790**	**$ 242,859**	**$ 249,711**	**$ 219,714**

Community Development Block Grant (CDBG) Neighborhood Stabilization Program (NSP) Fund 257

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,713**	**$ 344,338**	**$ 0**	**$ 0**	**$ 0**
Transfers In					
Fund 370 - Hesperia Housing Authority Fund	315,100	0	0	0	0
Total Transfers In	**315,100**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 316,813**	**$ 344,338**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 251 - CDBG Administration Fund	0	3,535,941	0	0	0
Total Transfers Out	**0**	**3,535,941**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 3,535,941**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 316,813**	**$ (3,191,603)**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 2,874,791	$ 3,191,603	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	(1)	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	316,813	(3,191,603)	0	0	0
June 30th Ending Balance	**$ 3,191,603**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Less: Land Held For Resale	0	0	0	0	0
June 30th Ending Operating Fund Balance	$ 3,191,603	$ 0	$ 0	$ 0	$ 0

Disaster Preparedness Grant Fund 260

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (392)**	**$ 854**	**$ 998**	**$ 1,296**	**$ 1,090**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue Reserves and Transfers In)	**$ (392)**	**$ 854**	**$ 998**	**$ 1,296**	**$ 1,090**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 100 - General Fund	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (392)**	**$ 854**	**$ 998**	**$ 1,296**	**$ 1,090**
FUND BALANCE					
July 1st Beginning Balance	$ 44,132	$ 43,740	$ 44,376	$ 44,594	$ 45,890
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(392)	854	998	1,296	1,090
June 30th Ending Balance	**$ 43,740**	**$ 44,594**	**$ 45,374**	**$ 45,890**	**$ 46,980**

American Rescue Plan Grant Fund 261

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (108,133)**	**$ 282,959**	**$ 527,706**	**$ 685,243**	**$ 576,457**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**963,494**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ (108,133)**	**$ 282,959**	**$ 1,491,200**	**$ 685,243**	**$ 576,457**
Total Expenditures	**$ 0**	**$ 0**	**$ 1,491,200**	**$ 0**	**$ 0**
Transfers Out					
Fund 100 - General Fund	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 1,491,200**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (108,133)**	**$ 282,959**	**$ 0**	**$ 685,243**	**$ 576,457**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ (108,133)	$ 11,905,796	$ 174,826	$ 860,069
Budgeted Reserves	0	0	(963,494)	0	0
Difference Total Resources and Expenditures and Transfers Out	(108,133)	282,959	0	685,243	576,457
June 30th Ending Balance	**$ (108,133)**	**$ 174,826**	**$ 10,942,302**	**$ 860,069**	**$ 1,436,526**

SB 1383 Local Assistance Grant Fund 262

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (485)**	**$ 34,697**	**$ 28,713**	**$ 31,425**	**$ 36,675**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**59,843**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ (485)**	**$ 34,697**	**$ 88,556**	**$ 31,425**	**$ 36,675**
Total Expenditures	**$ 0**	**$ 33,272**	**$ 88,556**	**$ 28,390**	**$ 34,090**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 33,272**	**$ 88,556**	**$ 28,390**	**$ 34,090**
Difference Total Resources and Expenditures and Transfers Out	**$ (485)**	**$ 1,425**	**$ 0**	**$ 3,035**	**$ 2,585**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ (485)	$ (26,115)	$ 940	$ 3,975
Budgeted Reserves	0	0	(59,843)	0	0
Difference Total Resources and Expenditures and Transfers Out	(485)	1,425	0	3,035	2,585
June 30th Ending Balance	**$ (485)**	**$ 940**	**$ (85,958)**	**$ 3,975**	**$ 6,560**

Public Works Street Maintenance Fund 263

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 70,031**	**$ 32,120**	**$ 14,890**	**$ 24,545**	**$ 21,345**
Transfers In					
Fund 100 - General Fund	$ 0	$ 0	$ 0	$ 0	$ 0
Fund 204 - Measure I - Renewal	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Fund 205 - Gas Tax	1,109,565	1,400,000	1,400,000	1,400,000	1,400,000
Fund 206 - Gas Tax Swap	0	595,794	600,000	600,000	669,000
Fund 207 - LTF Article 8	0	0	226,883	226,883	226,883
Total Transfers In	**$ 2,859,565**	**$ 3,745,794**	**$ 3,976,883**	**$ 3,976,883**	**$ 4,045,883**
Budgeted Reserves	**0**	**0**	**253,785**	**403,720**	**104,420**
Issuance of Leases and SBITAs	**4,109**	**0**	**0**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, Issuance of Leases and Transfers In)	**$ 2,933,705**	**$ 3,777,914**	**$ 4,245,558**	**$ 4,405,148**	**$ 4,171,648**
Total Expenditures	**$ 3,275,743**	**$ 3,624,049**	**$ 4,245,558**	**$ 4,405,148**	**$ 4,171,648**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 3,275,743**	**$ 3,624,049**	**$ 4,245,558**	**$ 4,405,148**	**$ 4,171,648**
Difference Total Resources and Expenditures and Transfers Out	**$ (342,038)**	**$ 153,865**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 796,250	$ 454,211	$ 295,183	$ 608,077	$ 204,357
Budgeted Reserves	0	0	(253,785)	(403,720)	(104,420)
Difference Total Resources and Expenditures and Transfers Out	(342,038)	153,865	0	0	0
Adjustment for Budgetary Purposes	(1)	1	0	0	0
June 30th Ending Balance	**$ 454,211**	**$ 608,077**	**$ 41,398**	**$ 204,357**	**$ 99,937**

Development Impact Fees - Summary (300, 301, 302, 303, 304)

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (27,067)**	**$ 318,713**	**$ 130,392**	**$ 138,202**	**$ 215,027**
Transfers In					
Fund 304 - DIF Public Services	0	0	0	0	0
Fund 504 - City Wide Projects	31,555	0	0	0	0
Total Transfers In	**31,555**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**595,174**	**232,168**	**1,176,750**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 4,488**	**$ 318,713**	**$ 725,566**	**$ 370,370**	**$ 1,391,777**
Total Expenditures	**$ 47,408**	**$ 7,938,219**	**$ 691,968**	**$ 216,136**	**$ 1,355,481**
Transfers Out					
Fund 403 - 2005 COP Refinance	1,461	16,715	0	0	0
Fund 504 - City Streets Projects	0	916	0	0	0
Total Transfers Out	**$ 1,461**	**$ 17,631**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 48,869**	**$ 7,955,850**	**$ 691,968**	**$ 216,136**	**$ 1,355,481**
Difference Total Resources and Expenditures and Transfers Out	**$ (44,381)**	**$ (7,637,137)**	**$ 33,598**	**$ 154,234**	**$ 36,296**
FUND BALANCE					
July 1st Beginning Balance	$ 12,722,985	$ 12,678,617	$ 17,399,642	$ 5,041,479	$ 4,963,545
Budgeted Reserves	0	0	(595,174)	(232,168)	(1,176,750)
Adjustment for Budgetary Purposes	13	(1)	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(44,381)	(7,637,137)	33,598	154,234	36,296
June 30th Ending Balance	**$ 12,678,617**	**$ 5,041,479**	**$ 16,838,066**	**$ 4,963,545**	**$ 3,823,091**
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
General Fund Loan	3,146,324	3,146,324	3,146,324	3,146,324	3,146,324
June 30th Ending Operating Fund Balance	**$ 8,323,304**	**$ 686,166**	**$ 12,482,753**	**$ 608,232**	**$ (532,222)**

Note: Rates for Development Impact Fees were approved in total as a group (Streets, Storm Drainage, Fire, Police, and Public Services). Therefore, any temporary deficit in one Development Impact Fee fund will be offset by the overall surplus of the Development Impact Fee funds taken as a whole.

The DIF funds in this summary (300, 301, 302, 303, 304) will decrease as projects that were approved prior to the 2018 revision are completed.

Note: As of June 30, 2021, the outstanding principle balance of the SBCTA loan is $13,133,682 and a projected balance of $11,257,442 at June 30, 2022. The initial 10-year loan principle was $18,762,403, and the maturity is scheduled for March 15, 2028. More information regarding the loan can be found in the Debt Service Section of this document.

Note: The SBCTA Loan reserve of $4,498,286 is comprised of the estimated debt service of $2,270,251 for March 15, 2023 and $2,228,035 for March 2024.

Development Impact Fees - Streets Fund 300

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 6,840**	**$ 168,005**	**$ 26,682**	**$ 3,638**	**$ 102,141**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**427,786**	**209,398**	**51,291**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 6,840**	**$ 168,005**	**$ 454,468**	**$ 213,036**	**$ 153,432**
Total Expenditures	**$ 24,078**	**$ 7,938,219**	**$ 454,468**	**$ 213,036**	**$ 153,432**
Transfers Out					
Fund 504 - City Streets Projects	$ 0	$ 916	$ 0	$ 0	$ 0
Total Transfers Out	**0**	**916**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 24,078**	**$ 7,939,135**	**$ 454,468**	**$ 213,036**	**$ 153,432**
Difference Total Resources and Expenditures and Transfers Out	**$ (17,238)**	**$ (7,771,130)**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 8,212,475	$ 8,195,238	$ 12,808,846	$ 424,109	$ 214,711
Budgeted Reserves	0	0	(427,786)	(209,398)	(51,291)
Difference Total Resources and Expenditures and Transfers Out	(17,238)	(7,771,130)	0	0	0
Adjustment for Budgetary Purposes	1	1	0	0	0
June 30th Ending Balance	**$ 8,195,238**	**$ 424,109**	**$ 12,381,060**	**$ 214,711**	**$ 163,420**
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
June 30th Ending Operating Fund Balance	**$ 693,601**	**$ (7,077,528)**	**$ 4,879,423**	**$ (7,286,926)**	**$ (7,338,217)**
DIF-Streets Combined Reserves:					
DIF-Streets Fund 300	$ 8,195,238	$ 424,109	$ 12,381,060	$ 214,711	$ 163,420
DIF 2018-Streets Fund 306	8,381,128	6,785,985	12,374,973	11,133,387	14,219,445
DIF-Streets Combined Reserves	**$ 16,576,366**	**$ 7,210,094**	**$ 24,756,033**	**$ 11,348,098**	**$ 14,382,865**
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
Reserved For SBCTA Loan	0	0	(4,498,286)	(4,498,286)	(4,498,286)
June 30th Ending Operating Fund Balance	**$ 9,074,729**	**$ (291,543)**	**$ 12,756,110**	**$ (651,825)**	**$ 2,382,942**

Note: As of June 30, 2021, the outstanding principle balance of the SBCTA loan is $13,133,682 and a projected balance of $11,257,442 at June 30, 2022. The initial 10-year loan principle was $18,762,403, and the maturity is scheduled for March 15, 2028. More information regarding the loan can be found in the Debt Service Section of this document.

Note: The SBCTA Loan reserve of $4,498,286 is comprised of the estimated debt service of $2,270,251 for March 15, 2023 and $2,228,035 for March 2024.

Development Impact Fees - Storm Drainage Fund 301

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (25,007)**	**$ 78,262**	**$ 70,112**	**$ 91,044**	**$ 76,590**
Transfers In					
Fund 504 - City Wide Projects	31,555	0	0	0	0
Total Transfers In	**31,555**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**167,388**	**0**	**1,125,459**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 6,548**	**$ 78,262**	**$ 237,500**	**$ 91,044**	**$ 1,202,049**
Total Expenditures	**$ 0**	**$ 0**	**$ 237,500**	**$ 3,100**	**$ 1,202,049**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 237,500**	**$ 3,100**	**$ 1,202,049**
Difference Total Resources and Expenditures and Transfers Out	**$ 6,548**	**$ 78,262**	**$ 0**	**$ 87,944**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 3,047,930	$ 3,054,478	$ 3,112,981	$ 3,132,740	$ 3,220,684
Residual Equity Transfer					
Budgeted Reserves	0	0	(167,388)	0	(1,125,459)
Difference Total Resources and Expenditures and Transfers Out	6,548	78,262	0	87,944	0
June 30th Ending Balance	**$ 3,054,478**	**$ 3,132,740**	**$ 2,945,593**	**$ 3,220,684**	**$ 2,095,225**
DIF-Drainage Combined Reserves:					
DIF-Storm Drainage Fund 301	$ 3,054,478	$ 3,132,740	$ 2,945,593	$ 3,220,684	$ 2,095,225
DIF 2018-Drainage Fund 307	1,484,416	2,549,212	3,596,620	3,474,008	3,988,173
DIF-Drainage Combined Reserves	**$ 4,538,894**	**$ 5,681,952**	**$ 6,542,213**	**$ 6,694,692**	**$ 6,083,398**

Development Impact Fees - Fire Fund 302

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (10,905)**	**$ 49,453**	**$ 33,079**	**$ 42,956**	**$ 36,136**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ (10,905)**	**$ 49,453**	**$ 33,079**	**$ 42,956**	**$ 36,136**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (10,905)**	**$ 49,453**	**$ 33,079**	**$ 42,956**	**$ 36,136**
FUND BALANCE					
July 1st Beginning Balance	$ 1,439,518	$ 1,428,613	$ 1,471,105	$ 1,478,066	$ 1,521,022
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(10,905)	49,453	33,079	42,956	36,136
June 30th Ending Balance	**$ 1,428,613**	**$ 1,478,066**	**$ 1,504,184**	**$ 1,521,022**	**$ 1,557,158**
DIF-Fire Suppression Combined Reserves:					
DIF-Fire Fund 302	$ 1,428,613	$ 1,478,066	$ 1,504,184	$ 1,521,022	$ 1,557,158
DIF 2018-Fire Suppression Fund 308	1,598,824	2,920,311	4,384,613	4,125,761	4,747,892
DIF-Fire Suppression Combined Reserves	**$ 3,027,437**	**$ 4,398,377**	**$ 5,888,797**	**$ 5,646,783**	**$ 6,305,050**

Note: The Development Impact Fees - Fire revenue is controlled by the City of Hesperia and is to be used for the expansion of current facilities and fleet. The San Bernardino County Fire Department is completely responsible for fire operations within the City. Should County Fire have a need to construct a new or replacement station, or expand the fleet, County Fire will contact the City to draw on these funds.

Development Impact Fees - Police Fund 303

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 555**	**$ 6,268**	**$ 146**	**$ 191**	**$ 160**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**22,770**	**0**
Total Resources (Revenue and Transfers In)	**$ 555**	**$ 6,268**	**$ 146**	**$ 22,961**	**$ 160**
Total Expenditures	**$ 23,330**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 100 - General Fund	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 23,330**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (22,775)**	**$ 6,268**	**$ 146**	**$ 22,961**	**$ 160**
FUND BALANCE					
July 1st Beginning Balance	$ 23,062	$ 286	$ 6,599	$ 6,554	$ 6,745
Budgeted Reserves	0	0	0	(22,770)	0
Difference Total Resources and Expenditures and Transfers Out	(22,775)	6,268	146	22,961	160
June 30th Ending Balance	**$ 286**	**$ 6,554**	**$ 6,745**	**$ 6,745**	**$ 6,905**
DIF-Police Combined Reserves:					
DIF-Police Fund 303	$ 286	$ 6,554	$ 6,745	$ 6,745	$ 6,905
DIF 2018-Police Facilities Fund 312	20,341	35,156	60,316	55,571	65,608
DIF-Police Combined Reserves	**$ 20,627**	**$ 41,710**	**$ 67,061**	**$ 62,316**	**$ 72,513**

Development Impact Fees - Public Services Fund 304

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,450**	**$ 16,725**	**$ 373**	**$ 373**	**$ 0**
Transfers In					
Fund 309 - DIF 2018-City Hall Facilities Fund 309	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budget Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 1,450**	**$ 16,725**	**$ 373**	**$ 373**	**$ 0**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Fund 309 - Development Impact Fees 2018 - City Hall Facilities	$ 1,461	$ 16,715	$ 0	$ 0	$ 0
Total Transfers Out	**$ 1,461**	**$ 16,715**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 1,461**	**$ 16,715**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (11)**	**$ 10**	**$ 373**	**$ 373**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 2	$ 111	$ 10	$ 383
Budgeted Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	13	(2)	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(11)	10	373	373	0
June 30th Ending Balance	**$ 2**	**$ 10**	**$ 484**	**$ 383**	**$ 383**
DIF-City Hall Combined Reserves:					
DIF-Public Services Fund 304	$ 2	$ 10	$ 484	$ 383	$ 383
DIF 2018-City Hall Facilities Fund 309	(3,379,499)	(3,035,399)	(2,659,353)	(2,934,337)	(3,208,074)
DIF-City Hall Combined Reserves	**$ (3,379,497)**	**$ (3,035,389)**	**$ (2,658,869)**	**$ (2,933,954)**	**$ (3,207,691)**

Note: Due to the 2018 adoption of DIF fees, funding of the 2005 Civic Plaza Refinance will transition from DIF Public Services Fund 304 to DIF 2018-City Hall Facilities Fund 309 during FY 2020-21. Closeout of Fund 304 will occur when all remaining development projects that are subject to the pre-2018 fee schedule have remitted the related DIF fees.

Note: The FY 2020-21 ACFR shows a transfer out of $3,117,754 (negative Fund Balance) to combine the fund with Fund 309. While impact between Fund 304 and Fund 309 tie to the June 30, 2021 ACFR ending balance in Fund 309, both funds are shown separately in the budget.

Development Impact Fees 2018 - Summary (306, 307, 308, 309, 310, 311, 312, 313)

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 8,378,606**	**$ 13,512,140**	**$ 17,842,549**	**$ 12,149,200**	**$ 10,812,758**
Transfers In					
Transfers In	1,461	16,715	0	0	0
Total Transfers In	**1,461**	**16,715**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**555,440**	**0**	**273,737**
Total Resources (Revenue, Transfers In, and Reserves)	**$ 8,380,067**	**$ 13,528,855**	**$ 18,397,989**	**$ 12,149,200**	**$ 11,086,495**
Total Expenditures	**$ 3,255,626**	**$ 10,718,153**	**$ 11,149,787**	**$ 4,548,893**	**$ 6,062,777**
Transfers Out					
Fund 100 - General Fund 100	0	0	0	0	0
Fund 304 - Public Services 304	0	0	0	0	0
Fund 403 - 2005 COP Refinance	756,501	768,803	786,515	393,257	0
Fund 404 - 2023 Refiunding Lease Rev Bonds	0	0	0	393,258	641,418
Total Transfers Out	**756,501**	**768,803**	**786,515**	**786,515**	**641,418**
Total Expenditures and Transfers Out	**$ 4,012,127**	**$ 11,486,956**	**$ 11,936,302**	**$ 5,335,408**	**$ 6,704,195**
Difference Total Resources and Expenditures and Transfers Out	**$ 4,367,940**	**$ 2,041,899**	**$ 6,461,687**	**$ 6,813,792**	**$ 4,382,300**
FUND BALANCE					
July 1st Beginning Balance	$ 4,070,186	$ 8,438,128	$ 12,516,729	$ 10,480,023	$ 17,293,815
Residual Equity Transfer	0	0	0	0	0
Budgeted Reserves	0	0	(555,440)	0	(273,737)
Adjustment for Budgetary Purposes	2	(4)	0	0	0
Difference Total Resources and Expenditures and Transfers Out	4,367,940	2,041,899	6,461,687	6,813,792	4,382,300
June 30th Ending Balance	**$ 8,438,128**	**$ 10,480,023**	**$ 18,422,976**	**$ 17,293,815**	**$ 21,402,378**
DIF-Streets Combined Reserves:					
DIF-Streets Fund 300	$ 8,195,238	$ 424,109	$ 12,381,060	$ 214,711	$ 163,420
DIF 2018-Streets Fund 306	8,438,128	10,480,023	18,422,976	17,293,815	21,402,378
DIF-Streets Combined Reserves	**$ 16,633,366**	**$ 10,904,132**	**$ 30,804,036**	**$ 17,508,526**	**$ 21,565,798**
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
Reserved For SBCTA Loan	0	0	(4,498,286)	(4,498,286)	(4,498,286)
June 30th Ending Operating Fund Balance	**$ 9,131,729**	**$ 3,402,495**	**$ 18,804,113**	**$ 5,508,603**	**$ 9,565,875**

Note: As of June 30, 2022, the outstanding principle balance of the SBCTA loan is $11,257,442 and a projected balance of $9,381,202 at June 30, 2023. The initial 10-year loan principle was $18,762,403, and the maturity is scheduled for March 15, 2028. More information regarding the loan can be found in the Debt Service Section of this document.

Note: The SBCTA Loan reserve of $4,498,286 is comprised of the estimated debt service of $2,270,251 for March 15, 2023 and $2,228,035 for March 2024.

Development Impact Fees 2018 - Streets Fund 306

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 4,985,170**	**$ 9,011,637**	**$ 13,548,158**	**$ 7,852,698**	**$ 8,831,835**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue, Transfers In, and Reserves)	**$ 4,985,170**	**$ 9,011,637**	**$ 13,548,158**	**$ 7,852,698**	**$ 8,831,835**
Total Expenditures	**$ 3,226,531**	**$ 10,606,780**	**$ 10,063,850**	**$ 3,505,296**	**$ 5,745,777**
Transfers Out					
Fund 100 - General Fund	$ 0	$ 0	$ 0	$ 0	$ 0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 3,226,531**	**$ 10,606,780**	**$ 10,063,850**	**$ 3,505,296**	**$ 5,745,777**
Difference Total Resources and Expenditures and Transfers Out	**$ 1,758,639**	**$ (1,595,143)**	**$ 3,484,308**	**$ 4,347,402**	**$ 3,086,058**
FUND BALANCE					
July 1st Beginning Balance	$ 6,622,490	$ 8,381,128	$ 8,890,665	$ 6,785,985	$ 11,133,387
Budgeted Reserves	(1)	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	1,758,639	(1,595,143)	3,484,308	4,347,402	3,086,058
June 30th Ending Balance	**$ 8,381,128**	**$ 6,785,985**	**$ 12,374,973**	**$ 11,133,387**	**$ 14,219,445**
DIF-Streets Combined Reserves:					
DIF-Streets Fund 300	$ 8,195,238	$ 424,109	$ 12,381,060	$ 214,711	$ 163,420
DIF 2018-Streets Fund 306	8,381,128	6,785,985	12,374,973	11,133,387	14,219,445
DIF-Streets Combined Reserves	**$ 16,576,366**	**$ 7,210,094**	**$ 24,756,033**	**$ 11,348,098**	**$ 14,382,865**
Less: Land Held For Resale	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)	(7,501,637)
Reserved For SBCTA Loan	(4,498,286)	(4,498,286)	(4,498,286)	(4,498,286)	(4,498,286)
June 30th Ending Operating Fund Balance	**$ 4,576,443**	**$ (4,789,829)**	**$ 12,756,110**	**$ (651,825)**	**$ 2,382,942**

Note: As of June 30, 2022, the outstanding principle balance of the SBCTA loan is $11,257,442 and a projected balance of $9,381,202 at June 30, 2023. The initial 10-year loan principle was $18,762,403, and the maturity is scheduled for March 15, 2028. More information regarding the loan can be found in the Debt Service Section of this document.

Note: The FY 2022-23 Revenue Budget includes a total of $9.5 million in payments related to theTapestry Project that is expected to be received during FY 2023-24.

Development Impact Fees 2018 - Drainage Fund 307

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 929,175**	**$ 1,064,796**	**$ 1,059,206**	**$ 924,796**	**$ 614,165**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 929,175**	**$ 1,064,796**	**$ 1,059,206**	**$ 924,796**	**$ 614,165**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 100,000**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 100,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 929,175**	**$ 1,064,796**	**$ 1,059,206**	**$ 924,796**	**$ 514,165**
FUND BALANCE					
July 1st Beginning Balance	$ 555,240	$ 1,484,416	$ 2,537,414	$ 2,549,212	$ 3,474,008
Budgeted Reserves	1	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	929,175	1,064,796	1,059,206	924,796	514,165
June 30th Ending Balance	**$ 1,484,416**	**$ 2,549,212**	**$ 3,596,620**	**$ 3,474,008**	**$ 3,988,173**
DIF-Drainage Combined Reserves:					
DIF-Storm Drainage Fund 301	$ 3,054,478	$ 3,132,740	$ 2,945,593	$ 3,220,684	$ 2,095,225
DIF 2018-Drainage Fund 307	1,484,416	2,549,212	3,596,620	3,474,008	3,988,173
DIF-Drainage Combined Reserves	**$ 4,538,894**	**$ 5,681,952**	**$ 6,542,213**	**$ 6,694,692**	**$ 6,083,398**

Development Impact Fees 2018 - Fire Suppression Fund 308

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,173,894**	**$ 1,321,487**	**$ 1,439,784**	**$ 1,205,450**	**$ 622,131**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 1,173,894**	**$ 1,321,487**	**$ 1,439,784**	**$ 1,205,450**	**$ 622,131**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 1,173,894**	**$ 1,321,487**	**$ 1,439,784**	**$ 1,205,450**	**$ 622,131**
FUND BALANCE					
July 1st Beginning Balance	$ 424,930	$ 1,598,824	$ 2,944,829	$ 2,920,311	$ 4,125,761
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	1,173,894	1,321,487	1,439,784	1,205,450	622,131
June 30th Ending Balance	**$ 1,598,824**	**$ 2,920,311**	**$ 4,384,613**	**$ 4,125,761**	**$ 4,747,892**
DIF-Fire Suppression Combined Reserves:					
DIF-Fire Fund 302	$ 1,428,613	$ 1,478,066	$ 1,504,184	$ 1,521,022	$ 1,557,158
DIF 2018-Fire Suppression Fund 308	1,598,824	2,920,311	4,384,613	4,125,761	4,747,892
DIF-Fire Suppression Combined Reserves	**$ 3,027,437**	**$ 4,398,377**	**$ 5,888,797**	**$ 5,646,783**	**$ 6,305,050**

Development Impact Fees 2018 - City Hall Facilities Fund 309

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 1,067,085**	**$ 1,193,323**	**$ 1,298,664**	**$ 1,050,237**	**$ 534,681**
Transfers In					
Transfers In	1,461	16,715	0	0	0
Total Transfers In	**1,461**	**16,715**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**273,737**
Total Resources (Revenue and Transfers In)	**$ 1,068,546**	**$ 1,210,038**	**$ 1,298,664**	**$ 1,050,237**	**$ 808,418**
Total Expenditures	**$ 16,792**	**$ 97,134**	**$ 160,000**	**$ 162,660**	**$ 167,000**
Transfers Out					
Fund 403 - 2005 COP Refinance	756,501	768,803	786,515	393,257	0
Fund 404 - 2023 Refiunding Lease Rev Bonds	0	0	0	393,258	641,418
Total Transfers Out	**756,501**	**768,803**	**786,515**	**786,515**	**641,418**
Total Expenditures and Transfers Out	**$ 773,293**	**$ 865,937**	**$ 946,515**	**$ 949,175**	**$ 808,418**
Difference Total Resources and Expenditures and Transfers Out	**$ 295,253**	**$ 344,101**	**$ 352,149**	**$ 101,062**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ (3,674,754)	$ (3,379,499)	$ (3,011,502)	$ (3,035,399)	$ (2,934,337)
Budgeted Reserves	0	0	0	0	(273,737)
Difference Total Resources and Expenditures and Transfers Out	295,253	344,101	352,149	101,062	0
Adjustment For Budgetary Purposes	2	(1)	0	0	0
June 30th Ending Balance	**$ (3,379,499)**	**$ (3,035,399)**	**$ (2,659,353)**	**$ (2,934,337)**	**$ (3,208,074)**
DIF-City Hall Combined Reserves:					
DIF-Public Services Fund 304	$ 2	$ 10	$ 484	$ 383	$ 383
DIF 2018-City Hall Facilities Fund 309	(3,379,499)	(3,035,399)	(2,659,353)	(2,934,337)	(3,208,074)
DIF-City Hall Combined Reserves	**$ (3,379,497)**	**$ (3,035,389)**	**$ (2,658,869)**	**$ (2,933,954)**	**$ (3,207,691)**

Note: The FY 2020-21 ACFR shows a transfer out of $3,304,783 (negative Fund Balance) to combine the fund with Fund 309. While impact between Fund 304 and Fund 309 tie to the June 30, 2021 ACFR ending balance in Fund 309, both funds are shown separately in the budget.

Note: Budgetary Basis Adjustment - Transactions related to the Development Impact Fees 2018 - City Hall Facilities Loan from the General Fund are reflected as Transfers In/Out for budget purposes, whereas these transactions are reclassified as 'Advances To/From' in the Annual Comprehensive Financial Report.

Development Impact Fees 2018 - Animal Control Fund 310

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 77,265**	**$ 67,457**	**$ 36,932**	**$ 77,324**	**$ 60,263**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 77,265**	**$ 67,457**	**$ 36,932**	**$ 77,324**	**$ 60,263**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 77,265**	**$ 67,457**	**$ 36,932**	**$ 77,324**	**$ 60,263**
FUND BALANCE					
July 1st Beginning Balance	$ 128,288	$ 205,553	$ 281,830	$ 273,010	$ 350,334
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	77,265	67,457	36,932	77,324	60,263
June 30th Ending Balance	**$ 205,553**	**$ 273,010**	**$ 318,762**	**$ 350,334**	**$ 410,597**

Development Impact Fees 2018 - Records Storage Fund 311

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 51,958**	**$ 58,743**	**$ 64,555**	**$ 53,448**	**$ 27,313**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 51,958**	**$ 58,743**	**$ 64,555**	**$ 53,448**	**$ 27,313**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 51,958**	**$ 58,743**	**$ 64,555**	**$ 53,448**	**$ 27,313**
FUND BALANCE					
July 1st Beginning Balance	$ 17,479	$ 69,436	$ 129,188	$ 128,179	$ 181,627
Budgeted Reserves	(1)	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	51,958	58,743	64,555	53,448	27,313
June 30th Ending Balance	**$ 69,436**	**$ 128,179**	**$ 193,743**	**$ 181,627**	**$ 208,940**

Development Impact Fees 2018 - Police Facilities Fund 312

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 20,356**	**$ 22,784**	**$ 24,753**	**$ 20,415**	**$ 10,037**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 20,356**	**$ 22,784**	**$ 24,753**	**$ 20,415**	**$ 10,037**
Total Expenditures	**$ 6,888**	**$ 7,969**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 6,888**	**$ 7,969**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 13,468**	**$ 14,815**	**$ 24,753**	**$ 20,415**	**$ 10,037**
FUND BALANCE					
July 1st Beginning Balance	$ 6,874	$ 20,341	$ 35,563	$ 35,156	$ 55,571
Budgeted Reserves	(1)	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	13,468	14,815	24,753	20,415	10,037
June 30th Ending Balance	**$ 20,341**	**$ 35,156**	**$ 60,316**	**$ 55,571**	**$ 65,608**
DIF-Police Combined Reserves:					
DIF-Police Fund 303	$ 286	$ 6,554	$ 6,745	$ 6,745	$ 6,905
DIF 2018-Police Facilities Fund 312	20,341	35,156	60,316	55,571	65,608
DIF-Police Combined Reserves	**$ 20,627**	**$ 41,710**	**$ 67,061**	**$ 62,316**	**$ 72,513**

Development Impact Fees A-04 Drainage Fund 313

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 73,703**	**$ 771,913**	**$ 370,497**	**$ 964,832**	**$ 112,333**
Transfers In					
Transfers In	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**555,440**	**0**	**0**
Total Resources (Revenue, Transfers In, and Reserves)	**$ 73,703**	**$ 771,913**	**$ 925,937**	**$ 964,832**	**$ 112,333**
Total Expenditures	**$ 5,415**	**$ 6,270**	**$ 925,937**	**$ 880,937**	**$ 50,000**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 5,415**	**$ 6,270**	**$ 925,937**	**$ 880,937**	**$ 50,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 68,288**	**$ 765,643**	**$ 0**	**$ 83,895**	**$ 62,333**
FUND BALANCE					
July 1st Beginning Balance	$ (10,361)	$ 57,926	$ 708,742	$ 823,569	$ 907,464
Budgeted Reserves	(1)	0	(555,440)	0	0
Difference Total Resources and Expenditures and Transfers Out	68,288	765,643	0	83,895	62,333
June 30th Ending Balance	**$ 57,926**	**$ 823,569**	**$ 153,302**	**$ 907,464**	**$ 969,797**

Note - During September 2021, developer DR Horton elected to participate in the Statewide Community Infrastructure Program (SCIP) bonding program for the payment of the DIF for A-04 Draining totaling $959,049. This amount is retained by a trustee and the City will draw reimbursement funds as actual project expenditures occur for this project. Since the expenditures are budgeted ahead of drawing funds (reimbursement) from the trustee, the fund balance shows a negative $741,138 for the FY 2022-23 Budget.

Water Rights Acquisition Debt Service Fund 402

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (13,173)**	**$ 78,464**	**$ 12,141**	**$ 61,161**	**$ 33,932**
Transfers In					
Fund 100 - General Fund	$ 1,438,675	$ 1,442,075	$ 1,447,475	$ 1,447,475	$ 1,442,703
Total Transfers In	**$ 1,438,675**	**$ 1,442,075**	**$ 1,447,475**	**$ 1,447,475**	**$ 1,442,703**
Budget Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 1,425,502**	**$ 1,520,539**	**$ 1,459,616**	**$ 1,508,636**	**$ 1,476,635**
Total Expenditures	**$ 1,437,217**	**$ 1,440,575**	**$ 1,447,475**	**$ 1,445,065**	**$ 1,442,703**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 1,437,217**	**$ 1,440,575**	**$ 1,447,475**	**$ 1,445,065**	**$ 1,442,703**
Difference Total Resources and Expenditures and Transfers Out	**$ (11,715)**	**$ 79,964**	**$ 12,141**	**$ 63,571**	**$ 33,932**
FUND BALANCE					
July 1st Beginning Balance	$ 3,074,378	$ 3,062,663	$ 3,089,804	$ 3,142,627	$ 3,206,198
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(11,715)	79,964	12,141	63,571	33,932
Adjustment For Budgetary Purposes	0	0	0	0	0
June 30th Ending Balance	**$ 3,062,663**	**$ 3,142,627**	**$ 3,101,945**	**$ 3,206,198**	**$ 3,240,130**
Less: Bond Reserves	(1,455,118)	(1,455,118)	(1,455,118)	(1,455,118)	(1,455,118)
June 30th Ending Operating Fund Balance	**$ 1,607,545**	**$ 1,687,509**	**$ 1,646,827**	**$ 1,751,080**	**$ 1,785,012**

2013 Civic Plaza Refinancing Fund 403

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 7,975**	**$ 77,418**	**$ 33,259**	**$ 152,311**	**$ 0**
Transfers In					
Fund 100 - General Fund	$ 110,549	$ 0	$ 0	$ 0	$ 0
Fund 304 - DIF Public Services	0	0	0	0	0
Fund 309 - DIF 2018-City Hall Facilities	756,501	768,803	786,515	393,257	0
Fund 404 - 2023 Refiunding Lease Rev Bonds	0	0	0	7,964,709	0
Total Transfers In	**$ 867,050**	**$ 768,803**	**$ 786,515**	**$ 8,357,966**	**$ 0**
Budget Reserves	**0**	**0**	**81,676**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 875,025**	**$ 846,221**	**$ 901,450**	**$ 8,510,277**	**$ 0**
Total Expenditures	**$ 866,091**	**$ 879,270**	**$ 901,450**	**$ 9,833,825**	**$ 0**
Transfers Out					
Fund 404 - 2023 Refiunding Lease Rev Bonds	0	0	0	1,582,535	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 1,582,535**	**$ 0**
Total Expenditures and Transfers Out	**$ 866,091**	**$ 879,270**	**$ 901,450**	**$ 11,416,360**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 8,934**	**$ (33,049)**	**$ 0**	**$ (2,906,083)**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 2,953,442	$ 2,940,878	$ 2,855,760	$ 2,906,083	$ 0
Budgeted Reserves	1	(1)	(81,676)	0	0
Residual Equity Transfer	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	8,934	(33,049)	0	(2,906,083)	0
Adjustment For Budgetary Purposes	(21,499)	(1,745)	0	0	0
June 30th Ending Balance	**$ 2,940,878**	**$ 2,906,083**	**$ 2,774,084**	**$ 0**	**$ 0**
Less: Bond Reserves	(1,152,154)	(1,152,154)	(1,152,154)	0	0
June 30th Ending Operating Fund Balance	**$ 1,788,724**	**$ 1,753,929**	**$ 1,621,930**	**$ 0**	**$ 0**

In November 2013, the 2005 variable rate Civic Plaza Certificates of Participation were refinanced into fixed rate 2013 Civic Plaza Refunding Lease Revenue Bonds. The 2013 Civic Plaza Bonds were then refinanced into the 2023 Refunding Lease Revenue Bonds in October 2023.

2023 Refunding Lease Revenue Bonds Fund 404

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 28,529**	**$ 48,000**
Bond Proceeds	0	0	0	8,277,144	0
Transfers In					
Fund 309 - DIF 2018-City Hall Facilities	$ 0	$ 0	$ 0	$ 393,258	$ 641,418
Fund 403 - 2013 Civic Plaza Refinancing	0	0	0	1,582,535	0
Total Transfers In	**$ 0**	**$ 0**	**$ 0**	**$ 1,975,793**	**$ 641,418**
Budget Reserves	**0**	**0**	**0**	**0**	**45,732**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 10,281,466**	**$ 735,150**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 600,849**	**$ 735,150**
Transfers Out					
Fund 403 - 2013 Civic Plaza Refinancing	0	0	0	7,964,709	0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 7,964,709**	**$ 0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 8,565,558**	**$ 735,150**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 1,715,908**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 1,715,908
Budgeted Reserves	0	0	0	0	(45,732)
Residual Equity Transfer	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	1,715,908	0
Adjustment For Budgetary Purposes	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 1,715,908**	**$ 1,670,176**

In October 2023, the 2013 Civic Plaza Bonds were refinanced into the 2023 Refunding Lease Revenue Bonds.

City Streets Projects Fund 504

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 966,266**	**$ 5,936,242**	**$ 24,472,819**	**$ 24,628,654**	**$ 10,522,900**
Transfers In					
Fund 207 - LTF Article 8	45,222	0	0	0	0
Fund 300 - DIF Streets	0	916	0	0	0
Total Transfers In	**45,222**	**916**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**418,789**
Total Resources (Revenue and Transfers In)	**$ 1,011,488**	**$ 5,937,158**	**$ 24,472,819**	**$ 24,628,654**	**$ 10,941,689**
Total Expenditures	**$ 4,466,303**	**$ 9,135,353**	**$ 24,374,048**	**$ 16,389,376**	**$ 10,941,689**
Transfers Out					
Fund 207 - LTF Article 8	0	0	0	0	0
Fund 301 Development Impact Fees-Storm Drainage	31,555	0	0	0	0
Total Transfers Out	**31,555**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 4,497,858**	**$ 9,135,353**	**$ 24,374,048**	**$ 16,389,376**	**$ 10,941,689**
Difference Total Resources and Expenditures and Transfers Out	**$ (3,486,370)**	**$ (3,198,195)**	**$ 98,771**	**$ 8,239,278**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ (233,620)	$ (3,719,988)	$ 64,164	$ (6,918,183)	$ 1,321,095
Budgeted Reserves	2	0	0	0	(418,789)
Difference Total Resources and Expenditures and Transfers Out	(3,486,370)	(3,198,195)	98,771	8,239,278	0
June 30th Ending Balance	**$ (3,719,988)**	**$ (6,918,183)**	**$ 162,935**	**$ 1,321,095**	**$ 902,306**

Note: This fund is showing a planned negative June 30th Ending Balance. This reflects the timing difference getting reimbursements from other governments on various projects being tracked within the fund. The minor difference in ending fund balance, as compared to the table below is due to interest received in the fund in prior years.

Below are the capital projects in the FY 2024-25 Budget, including grant receivable balances:

	2023-24 Revised Expenditures	Projected Receivable June 30, 2024	2024-25 Budget Expenditures	2024-25 Budget Revenue	Projected Receivable June 30, 2025
CO 6523 - Park and Ride Facility	$ 0	$ 0	$ 0	$ 0	$ 0
CO 6527 - Golf Course Trails	0	95,000	50,000	50,000	45,000
CO 7094 - Ranchero Imps-7th to Mariposa	14,855,077	27,565,731	1,018,236	1,053,207	26,512,524
CO 7131 - TS Ranchero/Maple	179,797	0	0	0	0
CO 7139 - Ranchero Aqueduct Crossing	881,890	8,207,761	5,571,179	5,896,563	2,311,198
CO 7141 - Walnut Street H-01 Retention	3,100	0	652,974	619,880	0
CO 7144 - Muscatel Street Improvements	0	0	0	3,750	0
CO 7146 - TS Ranchero/Cottonwood	199,585	0	0	0	0
CO 7154 - TS Ranchero/Seventh	269,227	0	0	0	0
CO 7157 - E Ave. Improvements	0	0	0	0	0
CO 7159 - TS Main/Sultana	0	0	899,300	899,300	0
CO 7169 - Maple Ave Street Improvement	0	2,000,000	2,000,000	2,000,000	0
CO 7901 - Cataba Road Basin	700	0	750,000	0	0
	$ 16,389,376	$ 37,868,492	$ 10,941,689	$ 10,522,700	$ 28,868,722

Community Development Commission Fund 170

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 696,696**	**$ 0**
Transfers In					
Fund 100 - General Fund	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 0**	**$ 0**	**$ 0**	**$ 696,696**	**$ 0**
Total Expenditures	**$ 38,679**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 38,679**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (38,679)**	**$ 0**	**$ 0**	**$ 696,696**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 10,464,470	$ 10,965,791	$ 10,965,791	$ 10,965,791	$ 11,662,487
Budgeted Reserves	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Prior Period Adjustment	540,000	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(38,679)	0	0	696,696	0
June 30th Ending Balance	**$ 10,965,791**	**$ 10,965,791**	**$ 10,965,791**	**$ 11,662,487**	**$ 11,662,487**
Less: Land Held For Resale	(11,566,464)	(11,566,464)	(11,566,464)	(11,026,464)	(11,026,464)
June 30th Ending Operating Fund Balance	**$ (600,673)**	**$ (600,673)**	**$ (600,673)**	**$ 636,023**	**$ 636,023**

The 2021-22 July 1st Beginning Balance was restated to $11,004,470 reflect the value of a pre-existing parcel of land held for resale owned by the CDC.

The FY 2021-22 Land Held for Resale was restated to $11,566,464 to reflect the additional land value of the pre-existing parcel of land held for resale owned by the CDC.

The FY 2023-24 Revised revenue of $696,696 reflects the sale of land that was completed during the fiscal year and the removal of $540,000 for the book value of the property. During FY 2024-25, existing CDC land assets will be evaluated for potential sale.

The City's General Fund has made the following transfers to the Community Development Commission (CDC) as follows:

FY 2012-13	$ 250,000	to fund Commission's excess expenditures over revenue
FY 2015-16	250,000	for the development of a study
FY 2016-17	410,493	to fund the Commission's excess expenditures over revenue and
	43,095	for a study
FY 2017-18	398,682	to fund Commission's excess expenditures over revenue and
	30,000	for a retail matching and demographics update
	$ 1,382,270	

Hesperia Housing Authority Fund 370

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 166,527**	**$ 610,607**	**$ 143,590**	**$ 398,733**	**$ 192,269**
Transfers In					
Fund 700 - Water Operations	0	0	0	0	0
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves for Loan	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ 166,527**	**$ 610,607**	**$ 143,590**	**$ 398,733**	**$ 192,269**
Total Expenditures	**$ 57,032**	**$ 150,514**	**$ 75,781**	**$ 75,931**	**$ 78,976**
Transfers Out					
Fund 257 - Neighborhood Stabilization Program	315,100	0	0	0	0
Total Transfers Out	**315,100**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 372,132**	**$ 150,514**	**$ 75,781**	**$ 75,931**	**$ 78,976**
Difference Total Resources and Expenditures and Transfers Out	**$ (205,605)**	**$ 460,093**	**$ 67,809**	**$ 322,802**	**$ 113,293**
FUND BALANCE					
July 1st Beginning Balance	$ 10,372,805	$ 10,167,199	$ 10,630,153	$ 10,627,292	$ 10,950,094
Prior Period Adjustment	0	0	0	0	0
Budgeted Reserves	(1)	0	0	0	0
Extraordinary Gain/(Loss)	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(205,605)	460,093	67,809	322,802	113,293
Adjustment for Budgetary Purposes	0	0	0	0	0
June 30th Ending Balance	**$ 10,167,199**	**$ 10,627,292**	**$ 10,697,962**	**$ 10,950,094**	**$ 11,063,387**
Less: Loans/Notes Receivables	0	0	0	0	0
Land Held For Resale	(6,870,000)	(6,779,947)	(6,779,947)	(6,779,947)	(6,779,947)
June 30th Ending Operating Fund Balance	**$ 3,297,199**	**$ 3,847,345**	**$ 3,918,015**	**$ 4,170,147**	**$ 4,283,440**

The FY 2021-22 Land Held for Resale was restated to $6,870,000 to reflect the revised total of land owned by the HHA as a result of a market analysis.

The FY 2022-23 Land Held for Resale was restated to $6,779,947 to reflect the revised total of land owned by the HHA as a result of a market analysis.

VVEDA Housing Authority Fund 371

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (16,512)**	**$ 36,667**	**$ 30,000**	**$ 72,000**	**$ 30,000**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue and Transfers In)	**$ (16,512)**	**$ 36,667**	**$ 30,000**	**$ 72,000**	**$ 30,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (16,512)**	**$ 36,667**	**$ 30,000**	**$ 72,000**	**$ 30,000**
FUND BALANCE					
July 1st Beginning Balance	$ 1,820,137	$ 1,803,626	$ 1,833,626	$ 1,840,293	$ 1,912,293
Budgeted Reserves	1	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(16,512)	36,667	30,000	72,000	30,000
June 30th Ending Balance	**$ 1,803,626**	**$ 1,840,293**	**$ 1,863,626**	**$ 1,912,293**	**$ 1,942,293**

Combined Water District Funds (700, 701, 703, 704, 710, 711, 713, 720)

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 36,707,430**	**$ 36,163,431**	**$ 36,449,292**	**$ 35,640,790**	**$ 36,439,175**
Transfers In					
Fund 100 - General Fund	$ 113,553	$ 0	$ 0	$ 0	$ 0
Fund 701 - Water Capital	2,000,000	1,900,000	1,900,000	1,900,000	285,000
Fund 703 - Water Rehab & Replace	500,000	760,000	0	760,000	715,000
Fund 704 - Water Contamination Mitigation	500,000	80,000	0	0	0
Fund 705 - Water Pension Obligation Trust	0	0	0	750,000	500,000
Fund 706 - Water OPEB Trust	0	0	0	0	250,000
Fund 711 - Sewer Capital	0	0	1,200,000	0	852,000
Fund 713 - Sewer Rehab & Replace	0	10,000	0	20,000	0
Fund 720 - Reclaimed Water	200,000	200,000	0	0	0
Total Transfers In	**3,313,553**	**2,950,000**	**3,100,000**	**3,430,000**	**2,602,000**
Budgeted Reserves	0	0	4,785,619	2,517,370	2,855,092
Total Resources (Revenue and Budgeted Reserves)	**$ 40,020,983**	**$ 39,113,431**	**$ 44,334,911**	**$ 41,588,160**	**$ 41,896,267**
Total Expenditures	**$ 29,865,450**	**$ 28,381,110**	**$ 37,596,762**	**$ 31,788,536**	**$ 35,263,949**
Transfers Out					
Fund 700 - Water Operations	$ 3,200,000	$ 2,940,000	$ 1,900,000	$ 3,410,000	$ 1,750,000
Fund 710 - Sewer Operations	113,553	10,000	1,200,000	20,000	852,000
Total Transfers Out	**3,313,553**	**2,950,000**	**3,100,000**	**3,430,000**	**2,602,000**
Total Expenditures and Transfers Out	**$ 33,179,003**	**$ 31,331,110**	**$ 40,696,762**	**$ 35,218,536**	**$ 37,865,949**
Difference Total Resources and Expenditures and Transfers Out	**$ 6,841,980**	**$ 7,782,321**	**$ 3,638,149**	**$ 6,369,624**	**$ 4,030,318**
Establishment of Reserve Balance (Transfers Out)					
Permanent Water Rights	1,146,888	1,146,888	1,146,888	1,146,888	1,146,888
Total Reserve Balances	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**
Total Resources/Expenses & Reserve Balance	**$ 5,695,092**	**$ 6,635,433**	**$ 2,491,261**	**$ 5,222,736**	**$ 2,883,430**
FUND BALANCE					
July 1st Beginning Balance	$ 102,736,669	$ 111,118,742	$ 116,800,903	$ 119,433,918	$ 123,286,172
Budgeted Reserves	0	0	(4,785,619)	(2,517,370)	(2,855,092)
Established Reserves	1,146,888	1,146,888	1,146,888	1,146,888	1,146,888
Difference Total Resources and Expenditures and Transfers Out	5,695,092	6,635,433	2,491,261	5,222,736	2,883,430
Adjustment for Budgetary Purposes	1,540,093	532,855	0	0	0
June 30th Ending Balance	**$ 111,118,742**	**$ 119,433,918**	**$ 115,653,433**	**$ 123,286,172**	**$ 124,461,398**
District Cash					
Beginning Cash July 01,	$ 16,706,575	$ 22,317,247	$ 26,848,587	$ 32,721,184	$ 35,426,550
Revenue	36,707,430	36,163,431	36,449,292	35,640,790	36,439,175
Expenditures	(29,865,450)	(28,381,110)	(37,596,762)	(31,788,536)	(35,263,949)
Adjustment for Budgetary Purposes	(1,231,308)	2,621,617	0	0	0
Ending Cash June 30,	**$ 22,317,247**	**$ 32,721,185**	**$ 25,701,117**	**$ 36,573,438**	**$ 36,601,776**
Less: VVWRA Cash Retention - Zone V	0	0	0	(3,400,000)	(3,400,000)
June 30th Ending Operating Cash	**$ 22,317,247**	**$ 32,721,185**	**$ 25,701,117**	**$ 33,173,438**	**$ 33,201,776**

Water District - Water Operations Fund 700

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 26,582,072**	**$ 26,822,664**	**$ 26,662,353**	**$ 27,055,262**	**$ 27,807,565**
Transfers In					
Fund 710 - Sewer Operating	113,553	0	0	0	0
Total Transfers In	**113,553**	**0**	**0**	**0**	**0**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 26,695,625**	**$ 26,822,664**	**$ 26,662,353**	**$ 27,055,262**	**$ 27,807,565**
Total Expenditures	**$ 21,989,578**	**$ 21,418,662**	**$ 23,341,831**	**$ 22,163,861**	**$ 24,444,718**
Transfers Out					
Fund 701 - Capital Balancing	$ 2,000,000	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ 285,000
Fund 703 - Water Rehab & Replace	500,000	760,000	0	760,000	715,000
Fund 704 - Water Contamination Mitigation	500,000	80,000	0	0	0
Fund 705 - Water Pension Obligation Trust	0	0	0	750,000	500,000
Fund 706 - Water OPEB Trust	0	0	0	0	250,000
Fund 720 - Reclaimed Water	200,000	200,000	0	0	0
Total Transfers Out	**3,200,000**	**2,940,000**	**1,900,000**	**3,410,000**	**1,750,000**
Total Expenditures and Transfers Out	**$ 25,189,578**	**$ 24,358,662**	**$ 25,241,831**	**$ 25,573,861**	**$ 26,194,718**
Difference Total Resources and Expenditures and Transfers Out	**$ 1,506,047**	**$ 2,464,002**	**$ 1,420,522**	**$ 1,481,401**	**$ 1,612,847**
Establishment of Reserve Balance (Transfers Out)					
Permanent Water Rights	1,146,888	1,146,888	1,146,888	1,146,888	1,146,888
Total Reserve Balances	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**
Total Resources/Expenses & Reserve Balance	**$ 359,159**	**$ 1,317,114**	**$ 273,634**	**$ 334,513**	**$ 465,959**
FUND BALANCE					
July 1st Beginning Balance	$ 78,177,569	$ 81,687,324	$ 83,253,931	$ 84,151,327	$ 85,632,728
Residual Equity Transfer	0	0	0	0	0
Budgeted Reserves	0	0	0	0	0
Established Reserves	1,146,888	1,146,888	1,146,888	1,146,888	1,146,888
Prior period adjustment	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	359,159	1,317,114	273,634	334,513	465,959
Adjustment for Budgetary Purposes	2,003,708	1	0	0	0
June 30th Ending Balance	**$ 81,687,324**	**$ 84,151,327**	**$ 84,674,453**	**$ 85,632,728**	**$ 87,245,575**
Operating Cash					
Beginning Cash July 01,	$ 4,755,319	$ 5,055,443	$ 5,475,162	$ 9,375,636	$ 9,710,149
Resources Less Budgeted Reserves	26,695,625	26,822,664	26,662,353	27,055,262	27,807,565
Expenditures Plus Reserve Balances	(25,189,578)	(24,358,662)	(26,388,719)	(26,720,749)	(27,341,606)
Adjustment for Budgetary Purposes	(1,205,923)	1,856,191	0	0	0
Ending Cash June 30,	**$ 5,055,443**	**$ 9,375,636**	**$ 5,748,796**	**$ 9,710,149**	**$ 10,176,108**

Note: Because Water and Sewer are proprietary funds, the expenditures for actual shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

Water District - Water Capital Fund 701

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 2,428,104**	**$ 2,172,386**	**$ 1,221,486**	**$ 1,249,486**	**$ 1,179,897**
Bond/Loan Proceeds	0	0	0	0	0
Transfers In					
Fund 700 - Water Operations	2,000,000	1,900,000	1,900,000	1,900,000	285,000
Total Transfers In	**2,000,000**	**1,900,000**	**1,900,000**	**1,900,000**	**285,000**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 4,428,104**	**$ 4,072,386**	**$ 3,121,486**	**$ 3,149,486**	**$ 1,464,897**
Total Expenditures	**$ 67,147**	**$ 281,760**	**$ 1,029,000**	**$ 44,842**	**$ 10,000**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 67,147**	**$ 281,760**	**$ 1,029,000**	**$ 44,842**	**$ 10,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 4,360,957**	**$ 3,790,626**	**$ 2,092,486**	**$ 3,104,644**	**$ 1,454,897**
FUND BALANCE					
July 1st Beginning Balance	$ (5,804,891)	$ (3,380,493)	$ 421,770	$ 691,894	$ 3,796,538
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	4,360,957	3,790,626	2,092,486	3,104,644	1,454,897
Adjustment for Budgetary Purposes	(1,936,559)	281,761	0	0	0
June 30th Ending Balance	**$ (3,380,493)**	**$ 691,894**	**$ 2,514,256**	**$ 3,796,538**	**$ 5,251,435**
Capital Cash					
Beginning Cash July 01,	$ (7,669,029)	$ (3,372,539)	$ 429,724	$ 690,194	$ 3,794,838
Resources Less Budgeted Reserves	4,428,104	4,072,386	3,121,486	3,149,486	1,464,897
Expenditures Plus Reserve Balances	(67,147)	(281,760)	(1,029,000)	(44,842)	(10,000)
Adjustment for Budgetary Purposes	(64,467)	272,107	0	0	0
Ending Cash June 30,	**$ (3,372,539)**	**$ 690,194**	**$ 2,522,210**	**$ 3,794,838**	**$ 5,249,735**

Note: The combined Water Operating and Water Capital fund balances are available in the event that either fund projects a negative June 30th ending fund balance.

Note: Below are the Water Capital projects in the FY 2024-25 Budget. More information about the project can be found in the CIP Section.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2024-25 Budget	Total
8077 - I-15 Water Distribution (PYs $1,006,625)	$ 2,452	$ 10,945	$ 0	$ 10,000	$ 1,855,881
8087 - Reclaimed Water Distribution System (PYs $4,553,228)	0	0	0	0	4,553,228
8091 - Roof Replace Plant 14A & 25	62,975	270,762	0	0	334,688
8092 - FY 19-20 Water Svc Line Relocate	1,720	53	44,842	0	47,003
8093 - Roofing Replacement and Repairs - Plant 5	0	0	0	0	0
8094 - Recoat Exterior Water Tank - Plant 23	0	0	0	0	0
Total Projects	$ 67,147	$ 281,760	$ 44,842	$ 10,000	$ 6,790,800

Water District - Water Capital Rehab & Replace Fund 703

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (12,698)**	**$ 42,371**	**$ 28,000**	**$ 100,000**	**$ 84,000**
Transfers In					
Fund 700 - Water Operations	500,000	760,000	0	760,000	715,000
Total Transfers In	**500,000**	**760,000**	**0**	**760,000**	**715,000**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 487,302**	**$ 802,371**	**$ 28,000**	**$ 860,000**	**$ 799,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 715,000**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 715,000**
Difference Total Resources and Expenditures and Transfers Out	**$ 487,302**	**$ 802,371**	**$ 28,000**	**$ 860,000**	**$ 84,000**
FUND BALANCE					
July 1st Beginning Balance	$ 1,421,231	$ 1,908,533	$ 2,696,959	$ 2,696,506	$ 3,556,506
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	487,302	802,371	28,000	860,000	84,000
Adjustment for Budgetary Purposes	0	(14,398)	0	0	0
June 30th Ending Balance	**$ 1,908,533**	**$ 2,696,506**	**$ 2,724,959**	**$ 3,556,506**	**$ 3,640,506**
Reserve Cash					
Beginning Cash July 01,	$ 1,420,506	$ 1,906,149	$ 2,694,575	$ 2,711,789	$ 3,571,789
Resources Less Budgeted Reserves	487,302	802,371	28,000	860,000	799,000
Expenditures Plus Reserve Balances	0	0	0	0	(715,000)
Adjustment for Budgetary Purposes	(1,659)	3,269	0	0	0
Ending Cash June 30,	**$ 1,906,149**	**$ 2,711,789**	**$ 2,722,575**	**$ 3,571,789**	**$ 3,655,789**

Water District - Water Contamination Mitigation Fund 704

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (16,579)**	**$ 51,134**	**$ 36,000**	**$ 95,000**	**$ 80,000**
Bond/Loan Proceeds	0	0	0	0	0
Transfers In					
Fund 700 - Water Operations	500,000	80,000	0	0	0
Total Transfers In	**500,000**	**80,000**	**0**	**0**	**0**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 483,421**	**$ 131,134**	**$ 36,000**	**$ 95,000**	**$ 80,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 483,421**	**$ 131,134**	**$ 36,000**	**$ 95,000**	**$ 80,000**
FUND BALANCE					
July 1st Beginning Balance	$ 1,915,695	$ 2,399,115	$ 2,515,256	$ 2,517,239	$ 2,612,239
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	483,421	131,134	36,000	95,000	80,000
Adjustment for Budgetary Purposes	(1)	(13,010)	0	0	0
June 30th Ending Balance	**$ 2,399,115**	**$ 2,517,239**	**$ 2,551,256**	**$ 2,612,239**	**$ 2,692,239**
Reserve Cash					
Beginning Cash July 01,	$ 1,915,695	$ 2,399,923	$ 2,512,131	$ 2,534,435	$ 2,629,435
Resources Less Budgeted Reserves	483,421	131,134	36,000	95,000	80,000
Expenditures Plus Reserve Balances	0	0	0	0	0
Adjustment for Budgetary Purposes	807	3,378	0	0	0
Ending Cash June 30,	**$ 2,399,923**	**$ 2,534,435**	**$ 2,548,131**	**$ 2,629,435**	**$ 2,709,435**

Water District - Water Pension Obligation Trust Fund 705

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Bond/Loan Proceeds	0	0	0	0	0
Transfers In					
Fund 700 - Water Operations				750,000	500,000
Total Transfers In	**0**	**0**	**0**	**750,000**	**500,000**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 0**	**$ 0**	**$ 0**	**$ 750,000**	**$ 500,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 750,000**	**$ 500,000**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 750,000
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	750,000	500,000
Adjustment for Budgetary Purposes	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 750,000**	**$ 1,250,000**
Reserve Cash					
Beginning Cash July 01,	$ 0	$ 0	$ 0	$ 0	$ 750,000
Resources Less Budgeted Reserves	0	0	0	750,000	500,000
Expenditures Plus Reserve Balances	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Ending Cash June 30,	**$ 0**	**$ 0**	**$ 0**	**$ 750,000**	**$ 1,250,000**

Water District - Water OPEB Trust Fund 706

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Bond/Loan Proceeds	0	0	0	0	0
Transfers In					
Fund 700 - Water Operations					250,000
Total Transfers In	**0**	**0**	**0**	**0**	**250,000**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250,000**
FUND BALANCE					
July 1st Beginning Balance	$ 0	$ 0	$ 0	$ 0	$ 0
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	0	0	0	0	250,000
Adjustment for Budgetary Purposes	0	0	0	0	0
June 30th Ending Balance	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250,000**
Reserve Cash					
Beginning Cash July 01,	$ 0	$ 0	$ 0	$ 0	$ 0
Resources Less Budgeted Reserves	0	0	0	0	250,000
Expenditures Plus Reserve Balances	0	0	0	0	0
Adjustment for Budgetary Purposes	0	0	0	0	0
Ending Cash June 30,	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 250,000**

Water District - Sewer Operations Fund 710

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 5,370,720**	**$ 6,046,189**	**$ 6,135,096**	**$ 6,247,853**	**$ 6,341,713**
Transfers In					
Total Transfers In	**0**	**0**	**0**	**0**	**0**
Budgeted Reserves	0	0	2,017,519	818,144	1,397,372
Total Resources (Revenue and Budgeted Reserves)	**$ 5,370,720**	**$ 6,046,189**	**$ 8,152,615**	**$ 7,065,997**	**$ 7,739,085**
Total Expenditures	**$ 5,939,173**	**$ 5,976,359**	**$ 6,952,615**	**$ 7,045,997**	**$ 6,887,085**
Transfers Out					
Fund 711 - Sewer Capital	0	0	1,200,000	0	852,000
Fund 713 - Sewer Rehabilitation & Replace.	113,553	10,000	0	20,000	0
Total Transfers Out	**113,553**	**10,000**	**1,200,000**	**20,000**	**852,000**
Total Expenditures and Transfers Out	**$ 6,052,726**	**$ 5,986,359**	**$ 8,152,615**	**$ 7,065,997**	**$ 7,739,085**
Difference Total Resources and Expenditures and Transfers Out	**$ (682,006)**	**$ 59,830**	**$ 0**	**$ 0**	**$ 0**
FUND BALANCE					
July 1st Beginning Balance	$ 14,553,014	$ 16,335,570	$ 16,305,718	$ 16,395,399	$ 15,577,255
Budgeted Reserves	0	0	(2,017,519)	(818,144)	(1,397,372)
Difference Total Resources and Expenditures and Transfers Out	(682,006)	59,830	0	0	0
Adjustment for Budgetary Purposes	2,464,562	(1)	0	0	0
June 30th Ending Balance	**$ 16,335,570**	**$ 16,395,399**	**$ 14,288,199**	**$ 15,577,255**	**$ 14,179,883**
Operating Cash					
Beginning Cash July 01,	$ 13,233,675	$ 12,722,991	$ 12,693,139	$ 13,951,368	$ 13,133,224
Resources Less Budgeted Reserves	5,370,720	6,046,189	6,135,096	6,247,853	6,341,713
Expenditures Plus Reserve Balances	(6,052,726)	(5,986,359)	(8,152,615)	(7,065,997)	(7,739,085)
Adjustment for Budgetary Purposes	171,322	1,168,547	0	0	0
Ending Cash June 30,	**$ 12,722,991**	**$ 13,951,368**	**$ 10,675,620**	**$ 13,133,224**	**$ 11,735,852**
Less: VVWRA Cash Retention - Zone V	0	0	0	(3,400,000)	(3,400,000)
June 30th Ending Operating Cash	**$ 12,722,991**	**$ 13,951,368**	**$ 10,675,620**	**$ 9,733,224**	**$ 8,335,852**

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

Water District - Sewer Capital Fund 711

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 2,300,358**	**$ 666,951**	**$ 2,021,200**	**$ 545,000**	**$ 596,000**
Transfers In					
Fund 710 - Sewer Operating	0	0	1,200,000	0	852,000
Total Transfers In	**0**	**0**	**1,200,000**	**0**	**852,000**
Budgeted Reserves	0	0	2,768,100	1,699,226	1,457,720
Total Resources (Revenue and Budgeted Reserves)	**$ 2,300,358**	**$ 666,951**	**$ 5,989,300**	**$ 2,244,226**	**$ 2,905,720**
Total Expenditures	**$ 1,805,118**	**$ 610,674**	**$ 5,984,200**	**$ 2,244,226**	**$ 2,904,720**
Transfers Out					
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 1,805,118**	**$ 610,674**	**$ 5,984,200**	**$ 2,244,226**	**$ 2,904,720**
Difference Total Resources and Expenditures and Transfers Out	**$ 495,240**	**$ 56,277**	**$ 5,100**	**$ 0**	**$ 1,000**
FUND BALANCE					
July 1st Beginning Balance	$ 5,465,265	$ 5,301,062	$ 4,474,967	$ 5,968,013	$ 4,268,787
Budgeted Reserves	0	0	(2,768,100)	(1,699,226)	(1,457,720)
Prior period adjustment	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	495,240	56,277	5,100	0	1,000
Adjustment for Budgetary Purposes	(659,443)	610,674	0	0	0
June 30th Ending Balance	**$ 5,301,062**	**$ 5,968,013**	**$ 1,711,967**	**$ 4,268,787**	**$ 2,812,067**
Capital Cash					
Beginning Cash July 01,	$ 3,037,774	$ 3,590,122	$ 2,764,027	$ 3,156,744	$ 1,457,518
Resources Less Budgeted Reserves	2,300,358	666,951	3,221,200	545,000	1,448,000
Expenditures Plus Reserve Balances	(1,805,118)	(610,674)	(5,984,200)	(2,244,226)	(2,904,720)
Adjustment for Budgetary Purposes	57,108	(489,655)	0	0	0
Ending Cash June 30,	**$ 3,590,122**	**$ 3,156,744**	**$ 1,027**	**$ 1,457,518**	**$ 798**

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Revised	FY 2024-25 Budget	Total
9018 - Maple Ave Sewer Line Replace	$ 3,125	$ 3,125	$ 0	$ 1,375,000	$ 1,441,842
9021 - I-15 Corridor Sewer	32,358	32,358	2,243,992	1,529,720	5,143,186
9023 - Hesperia Wastewater Treatment Plant	1,769,635	1,769,635	0	0	3,539,270
9024 - Conveyance System	0	0	0	0	0
	$ 1,805,118	$ 1,805,118	$ 2,243,992	$ 2,904,720	$ 10,124,298

Water District - Sewer Rehabilitation and Replacement Fund 713

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (7,263)**	**$ 2,360**	**$ 5,968**	**$ 9,000**	**$ 10,000**
Transfers In					
Fund 710 - Sewer Capital	0	10,000	0	20,000	0
Total Transfers In	**0**	**10,000**	**0**	**20,000**	**0**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ (7,263)**	**$ 12,360**	**$ 5,968**	**$ 29,000**	**$ 10,000**
Total Expenditures	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Transfers Out	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Difference Total Resources and Expenditures and Transfers Out	**$ (7,263)**	**$ 12,360**	**$ 5,968**	**$ 29,000**	**$ 10,000**
FUND BALANCE					
July 1st Beginning Balance	$ 244,736	$ 237,472	$ 252,638	$ 249,832	$ 278,832
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	(7,263)	12,360	5,968	29,000	10,000
Adjustment for Budgetary Purposes	(1)	0	0	0	0
June 30th Ending Balance	**$ 237,472**	**$ 249,832**	**$ 258,606**	**$ 278,832**	**$ 288,832**
Reserve Cash					
Beginning Cash July 01,	$ 247,271	$ 244,831	$ 259,997	$ 258,528	$ 287,528
Resources Less Budgeted Reserves	(7,263)	12,360	5,968	29,000	10,000
Expenditures Plus Reserve Balances	0	0	0	0	0
Adjustment for Budgetary Purposes	4,823	1,337	0	0	0
Ending Cash June 30,	**$ 244,831**	**$ 258,528**	**$ 265,965**	**$ 287,528**	**$ 297,528**

Water District - Recycled Water Operations Fund 720

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 62,716**	**$ 359,376**	**$ 339,189**	**$ 339,189**	**$ 340,000**
Transfers In					
Fund 700 - Water Operations	200,000	200,000	0	0	0
Total Transfers In	**200,000**	**200,000**	**0**	**0**	**0**
Budgeted Reserves	0	0	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 262,716**	**$ 559,376**	**$ 339,189**	**$ 339,189**	**$ 340,000**
Total Expenditures	**$ 64,434**	**$ 93,656**	**$ 289,116**	**$ 289,610**	**$ 302,426**
Transfers Out	0	0	0	0	0
Total Transfers Out	**0**	**0**	**0**	**0**	**0**
Total Expenditures and Transfers Out	**$ 64,434**	**$ 93,656**	**$ 289,116**	**$ 289,610**	**$ 302,426**
Difference Total Resources and Expenditures and Transfers Out	**$ 198,282**	**$ 465,720**	**$ 50,073**	**$ 49,579**	**$ 37,574**
FUND BALANCE					
July 1st Beginning Balance	$ 6,764,050	$ 6,630,159	$ 6,879,664	$ 6,763,707	$ 6,813,286
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	198,282	465,720	50,073	49,579	37,574
Adjustment for Budgetary Purposes	(332,173)	(332,172)	0	0	0
June 30th Ending Balance	**$ 6,630,159**	**$ 6,763,707**	**$ 6,929,737**	**$ 6,813,286**	**$ 6,850,860**
Operating Cash					
Beginning Cash July 01,	$ (234,636)	$ (229,673)	$ 19,832	$ 42,490	$ 92,069
Resources Less Budgeted Reserves	262,716	559,376	339,189	339,189	340,000
Expenditures Plus Reserve Balances	(64,434)	(93,656)	(289,116)	(289,610)	(302,426)
Adjustment for Budgetary Purposes	(193,319)	(193,557)	0	0	0
Ending Cash June 30,	**$ (229,673)**	**$ 42,490**	**$ 69,905**	**$ 92,069**	**$ 129,643**

Hesperia Fire Protection District PERS Fund 210

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ (27,745)**	**$ 64,142**	**$ 56,328**	**$ 58,208**	**$ 68,439**
Transfers In					
Fund 100 - General Fund	1,043,000	1,130,815	937,658	937,658	1,814,535
Total Transfers In	**1,043,000**	**1,130,815**	**937,658**	**937,658**	**1,814,535**
Budgeted Reserves	**0**	**0**	**0**	**0**	**0**
Total Resources (Revenue, Budgeted Reserves, and Transfers In)	**$ 1,015,255**	**$ 1,194,957**	**$ 993,986**	**$ 995,866**	**$ 1,882,974**
Total Expenditures	**$ 1,007,746**	**$ 1,093,205**	**$ 937,658**	**$ 937,658**	**$ 1,814,535**
Transfers Out	$ 0	$ 0	$ 0	$ 0	$ 0
Total Transfers Out	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Total Expenditures and Transfers Out	**$ 1,007,746**	**$ 1,093,205**	**$ 937,658**	**$ 937,658**	**$ 1,814,535**
Difference Total Resources and Expenditures and Transfers Out	**$ 7,509**	**$ 101,752**	**$ 56,328**	**$ 58,208**	**$ 68,439**
FUND BALANCE					
July 1st Beginning Balance	$ 3,077,394	$ 3,084,903	$ 3,119,907	$ 3,186,655	$ 3,244,863
Budgeted Reserves	0	0	0	0	0
Difference Total Resources and Expenditures and Transfers Out	7,509	101,752	56,328	58,208	68,439
June 30th Ending Balance	**$ 3,084,903**	**$ 3,186,655**	**$ 3,176,235**	**$ 3,244,863**	**$ 3,313,302**

Note: Effective November 1, 2018 the operations of the Hesperia Fire Protection District (HFPD) were annexed to the San Bernardino County Fire Department. This fund was created to pay the PERS obligation of the former employees and is funded by a transfer from the City of Hesperia General Fund.

To build reserves for the payment of obligations related to the District's former personnel, a transfer from the General Fund of $1,130,815 was included in the FY 2022-23 Actual.

TOTAL ALL FUNDS

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2023-24 Revised	2024-25 Budget
Total Revenue	**$ 103,423,537**	**$ 118,565,406**	**$ 137,967,681**	**$ 135,490,061**	**$ 122,450,412**
Bond/Loan Proceeds	0	0	0	8,277,144	0
Transfers In					
Total Transfers In	**14,115,181**	**14,391,059**	**10,448,531**	**20,825,775**	**10,762,539**
Budgeted Reserves	0	0	11,356,960	3,590,738	10,782,164
Budgeted Reserves for Loan	0	0	0	0	0
Issuance of Leases	182,697	408,645	0	0	0
Total Resources (Revenue and Budgeted Reserves)	**$ 117,721,415**	**$ 133,365,110**	**$ 159,773,172**	**$ 168,183,718**	**$ 143,995,115**
Total Expenditures	**$ 84,162,887**	**$ 106,847,315**	**$ 136,996,564**	**$ 118,115,779**	**$ 122,991,324**
Transfers Out					
Total Transfers Out	**14,115,181**	**14,391,059**	**10,448,531**	**20,825,775**	**10,762,539**
Total Expenditures and Transfers Out	**$ 98,278,068**	**$ 121,238,374**	**$ 147,445,095**	**$ 138,941,554**	**$ 133,753,863**
Difference Total Resources and Transfers Out	**$ 19,443,347**	**$ 12,126,736**	**$ 12,328,077**	**$ 29,242,164**	**$ 10,241,252**
Establishment of Reserve Balance (Transfers Out)					
Permanent Water Rights	1,146,888	1,146,888	1,146,888	1,146,888	1,146,888
Total Reserve Balances	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**	**1,146,888**
Total Resources/Expenses & Reserve Balance	**$ 19,443,347**	**$ 12,126,736**	**$ 12,328,077**	**$ 29,242,164**	**$ 10,241,252**
FUND BALANCE					
July 1st Beginning Balance	$ 187,630,050	$ 210,583,538	$ 250,017,005	$ 222,602,899	$ 248,254,325
Budgeted Reserves	0	0	(11,356,960)	(3,590,738)	(10,782,164)
Prior Period Adjustment	2,142,908	0	0	0	0
Established Reserves	0	0	0	0	0
Difference Total Resources and Transfers Out	19,443,347	12,126,736	12,328,077	29,242,164	10,241,252
Adjustment for Budgetary Purposes	1,367,229	(107,384)	0	0	0
June 30th Ending Balance	**$ 210,583,534**	**$ 222,602,889**	**$ 250,988,122**	**$ 248,254,325**	**$ 247,713,413**

Note: Because Water and Sewer are proprietary funds, the expenditures for actuals shown in Sections 'D' and 'F' are on a budgetary basis and will not trace to the above numbers.

Fiscal Year 2024-25 Online Budget Book



SUPPLEMENTAL INFORMATION

Operating Budget Adoption Resolutions - Resolutions adopting the City's Operating Budget
Combined Compensation Schedules - Salary Range Tables

Total Indirect Cost Allocation for Fiscal Year (FY) 2024-25

The cost allocation plan has seven (7) central service departments identified, which are funded by the General Fund. The central service departments are the City Council, City Attorney, City Manager, Finance, Human Resources/Risk Management, Information Technology, and Public Works - Building Maintenance. The cost allocation plan serves to identify the costs that are related to the rendering of general and administrative services and allocate those costs to programs that received the services in a fair and equitable manner. These programs are identified as the operating departments.

Operating Department	Allocation Amount
Animal Control	$784,080
Building & Safety	$512,626
Economic Development	$134,494
Code Enforcement	$748,309
Engineering	$535,853
Planning	$445,428
Police	$812,694
Community Development Block Grant	$34,683
Public Works Street Maintenance	$1,006,562
Hesperia Housing Authority	$10,108
Water Operations	$3,713,927
Sewer Operating	$882,429
Reclaimed Water Operations	$9,740
	$9,630,933

Staff has elected to only charge Water Operations and Sewer Operations for general and administrative services that are rendered by the central service departments. The following chart identifies the amounts of the cost allocation that were previously included in the FY 2023-24 Budget and the cost allocation for the FY 2024-25 Budget.

To be Transferred to the General Fund

INDIRECT COST ALLOCATION			
	FY2024	FY2025	Difference
Allocation Amount			
Expenses			
Water Operating	$3,065,776	$3,713,927	$648,151
Sewer Operating	$685,159	$882,429	$197,270
EXPENSES TOTAL	**$3,750,935**	**$4,596,356**	**$845,421**
ALLOCATION AMOUNT TOTAL	**$3,750,935**	**$4,596,356**	**$845,421**

The increase in the Cost Allocation for FY 2024-25 compared to the prior year reflects an increase in:

1. The total overall FY 2023-24 Expenditure Budget
2. The total allowable FY 2023-24 Expenditure for the 'Central Service' departments
3. The total number of Accounts Payable transactions
4. Total Accounts Receivable

Long-Range Financial Plan

A multi-year forecast is useful to begin the planning process for the next budget cycle. Based on the current data, the long-range financial plan is generated for the major operating funds, which for the FY 2024-25 Budget is the General Fund. The health of the General Fund is paramount to the financial health of the City of Hesperia. This forecast includes the current adopted budget and five additional fiscal years.

GENERAL FUND						
	FY2025	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**
Revenue						
Taxes	$19,167,100	$19,587,809	$20,020,123	$20,464,428	$20,920,948	$21,390,086
Licenses, Fees, & Permits	$2,997,018	$3,041,695	$3,087,713	$3,135,113	$3,183,933	$3,234,217
Franchise Fees	$4,577,756	$4,715,089	$4,856,541	$5,002,238	$5,152,305	$5,306,874
Intergovernmental	$12,889,621	$13,525,752	$14,193,688	$14,895,020	$15,631,414	$16,404,626
Grants	$66,624	$66,624	$66,624	$66,624	$66,624	$66,624
Charges For Services	$2,319,458	$2,381,675	$2,445,750	$2,510,496	$2,578,484	$2,648,508
Fines and Forfeitures	$1,510,070	$1,510,550	$1,511,044	$1,511,553	$1,512,077	$1,512,617
Use of Money and Property	$890,000	$890,000	$890,000	$890,000	$890,000	$890,000
Reimbursements and Other Revenues	$7,146,910	$7,448,064	$7,762,848	$8,093,109	$8,437,102	$8,796,737
Other Financing Sources	$1,100,000	$360,000	$220,500	$231,525	$243,101	$255,256
REVENUE TOTAL	**$52,664,557**	**$53,527,258**	**$55,054,831**	**$56,800,106**	**$58,615,988**	**$60,505,545**
Expenses						
Salaries	$9,500,512	$9,880,532	$10,275,753	$10,686,781	$11,114,250	$11,558,820
Benefits	$5,390,163	$5,605,773	$5,830,004	$6,063,213	$6,305,739	$6,557,966
Materials & Operations	$2,116,839	$2,159,176	$2,202,353	$2,246,398	$2,291,331	$2,337,160
Contractual Services	$30,348,163	$31,015,095	$31,702,035	$32,409,583	$33,138,358	$33,888,996
Other Operating	$1,341,827	$1,341,827	$1,341,827	$1,341,827	$1,341,827	$1,341,827
Capital Outlay	$107,300	$150,000	$100,000	$100,000	$0	$0
Other Financing Uses	$3,273,238	$3,338,703	$3,405,477	$3,473,587	$3,543,059	$3,613,920
EXPENSES TOTAL	**$52,078,042**	**$53,491,106**	**$54,857,449**	**$56,321,389**	**$57,734,564**	**$59,298,689**
Difference Total Resources and Expenditures and Transfers Out	$586,515	$36,152	$197,382	$478,717	$881,424	$1,206,856

Revenue

The General Fund has Sales and Use Tax as its largest revenue source followed by Vehicle License Fees and then Franchise Fees. Other revenues include Leased Water Rights, Transient Occupancy Tax, Development Related, and Property Tax.

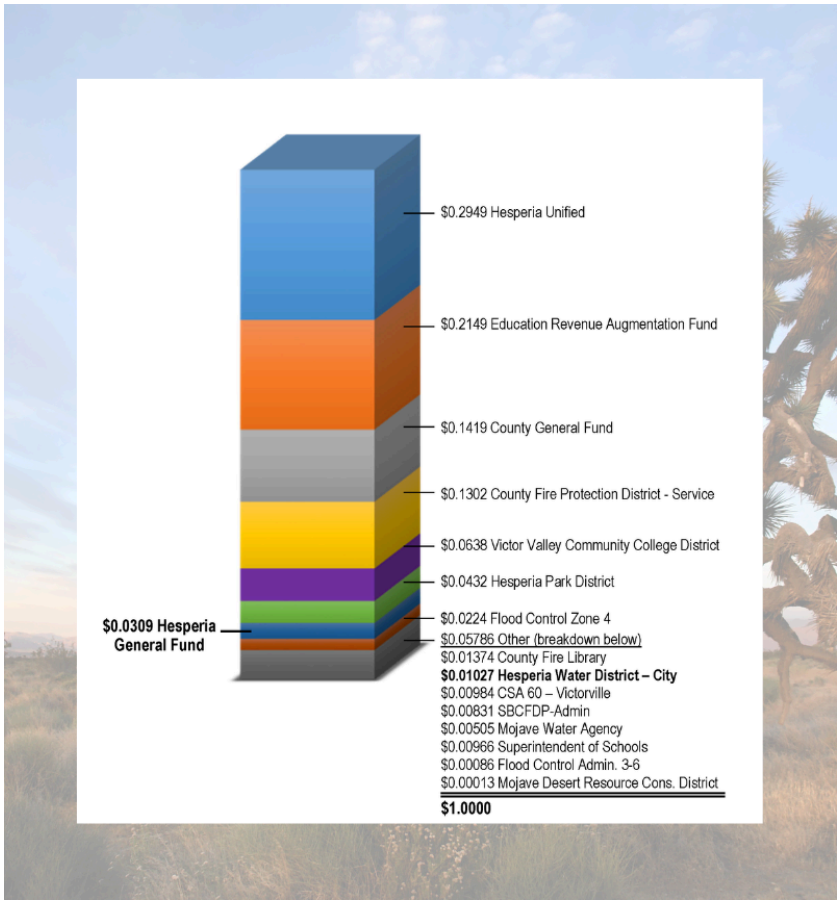
- The City relies on a consultant for providing the Sales and Use Tax estimates. The consultant provided projections for FY 2024-25, with an estimated 1% decrease due in part to consumer spending habits, and inflationary prices. Starting in FY 2025-26, it is assumed that consumer habit will slowly increase and sales tax revenue will slightly increase by 2.6% each year thereafter.
- The Vehicle License Fees (VLF) is anticipated to increase 10% in FY 2024-25 and then 5% for FY 2025-26 through FY 2029-30.
- Property Tax is forecasted to increase 4% for each fiscal year.
- Transient Occupancy Tax (TOT) revenue is forecasted to remain flat.
- The Franchise Fees for FY 2024-25 are expected to increase by 6% due to the utility franchise increases and 3% each fiscal year after.
- Leased Water Rights is forecasted to continue to increase 3% each fiscal year. This revenue source is directly tied to the water lease market with rates starting to increase.
- Development Related revenues is expected to increase 26% in FY 2024-25 due to anticipated residential, multi-family, and industrial-related projects to begin FY 2024-25. It should be noted that this revenue is tied directly to the national and state economy and can fluctuate due to the state of the economy.
- All Other revenues are expected to remain flat.

Expenditures

Approximately 46% of the FY 2024-25 General Fund expenditure budget is allocated to Police Contractual, as the San Bernardino County Sheriff's Department provides law enforcement services to the City. The following are the assumptions for the expenditure budgets.

- The Salary and Benefit classification is anticipated to increase by 30% in FY 2024-25, due to salary increases (such as the cost of living adjustment (COLA) increase of 4.0%), benefit changes (such as the $100 increase to the City's health contribution), pension funding, and 4% each year after.
- Materials & Operations is expected to remain flat for FY 2024-25 and it is anticipated to increase by 2% each year thereafter.
- Contractual related expenditures will increase by 33% in FY 2024-25 due to an increase in insurance premiums, and consultant services for Development Services, such as planning services related to the General Plan Update. It is assumed that contractual related expenditures will remain flat each year after.
- As mentioned, the largest General Fund expenditure is the law enforcement contract. FY 2024-25 will increase 3% and it is assumed that the contract will continue to increase by 3% for each year into the future.
- General Fund Capital Improvement Program (CIP) includes $450,000 for the Hesperia Animal Shelter Play Yard ($300,000) and the Golf Course Trails ($150,000) projects. For FY 2024-25 it is anticipated that plans, specifications, and design work will be completed, along with the start of construction in FY 2024-25.
- Other Operating is slightly increasing 1% and will remain the same each year after.
- For FY 2024-25 Capital Outlay is decreasing 37% from the FY 2023-24 Budget due to the reduction of vehicle and equipment purchases.

Property Tax Dollar Breakdown



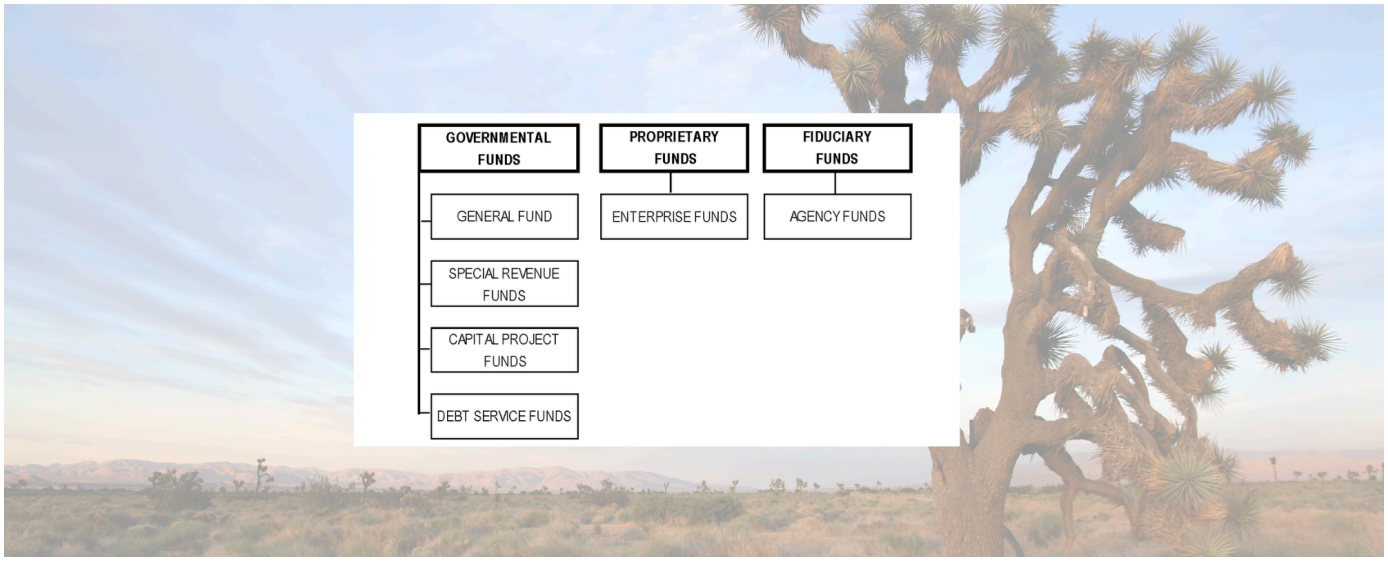
Significant Accounting Policies

DESCRIPTION OF FUNDS

Fund Accounting System

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. An account group is a financial reporting device designed to provide accountability assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The City maintains the following fund types and account groups below.



Types of Funds

Governmental Fund Types

General Fund is the general operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Capital Projects Funds account for financial resources segregated for the acquisition of major capital projects facilities (other than those financed by proprietary funds types).

Debt Service Funds account for the accumulation of resources for and the payment of, interest and principal on general long-term and related costs.

Proprietary Fund Types

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

Fiduciary Fund Types

Agency Funds account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units, and/or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group accounts for all City general fixed assets, other than those in the proprietary funds, of long-term character such as land, building and structures, and major equipment.

General Long-Term Debt Account Group accounts for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

The following table displays which fund each Division and/or Program is part of:

	GOVERNMENTAL		PROPRIETARY		FIDUCIARY
	General Fund	Special	Water	Sewer	
City Council	X				
City Attorney	X				
City Manager	X	X			
Finance	X	X			
Human Resources/Risk Management	X				
Information Technology	X				
Non-Departmental	X				
Economic Development	X				
Hesperia Housing Authority		X			X
Community Development Block Grant		X			
Planning	X				
Building & Safety	X				
Code Enforcement	X				
Animal Control	X				
Street Maintenance-Public Works		X			
Street Repair-Public Works		X			
Traffic-Public Works		X			
Engineering-Public Works	X				
Building Maintenance-Public Works	X				
Source of Supply-Water			X		
Production-Water			X		
Distribution-Water			X		
Pipeline Maintenance-Water			X		
Engineering-Water			X		
Customer Service-Water			X		
Utility Billing-Water			X		
Administration-Water			X		
Property Management-Water			X		
Street Repair-Water			X		
Operations-Sewer				X	
Engineering-Sewer				X	
Utility Billing-Sewer				X	
Administration-Sewer				X	
Police	X	X			
Fire		X			

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement.

All governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

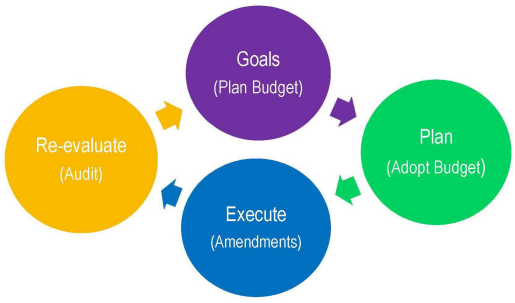
For governmental type funds, expenditures are generally recognized under the modified accrual basis accounting when the related fund liability is incurred; principal and interest on general long-term debt is recognized when due.

All proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Their revenues are recognized when they are earned and become measurable; expenses are recognized when they are incurred if measurable.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting practices (GAAP), except that, for budgeting purposes only, depreciation is not budgeted. The City utilizes the modified accrual basis of budgeting; obligations of the City are budgeted as expenses, but revenues are recorded when we know how much to expect (measurable) and we receive the revenues within the time needed to make payments for costs incurred within the fiscal year. All annual appropriations (authorizations to expend funding) lapse at the end of the fiscal year. The budget is the City's financial plan for delivering effective services and efficiently managing the revenues, which support those services.

Budget Cycle



List of Acronyms

The budget document includes acronyms and abbreviations. This list of acronyms is provided to assist the reader in identifying the organization, term, etc. meant by the acronym.

AB	Assembly Bill	LAFCO	Local Agency Formation Commission
ABC	Department of Alcoholic Beverage Control	LAIF	Local Agency Investment Fund
AC	Asphalt Concrete	LAMP	Local Agency Management Plan
ACFR	Annual Comprehensive Financial Report	LED	Light-Emitting Diode
ADA	American Disabilities Act	LIBOR	London Interbank Offered Rate
AF	Acre-Foot	LLEBG	Local Law Enforcement Block Grants
ALPR	Automated License Plate Reader	LMI	Low-Moderate Income
ALS	Advanced Life Support	LMIHF	Low-Moderate Income Housing Fund
AMA	Advanced Metering Analytics	LOC	Letter of Credit
AMI	Advanced Meter Infrastructure	LPP	Local Partnership Program
AMR	Automated Meter Reader	LT	Limited-Term Firefighter
APN	Assessor's Parcel Number	LTF	Local Transportation Fund
AQMD	Air Quality Maintenance District	LU	Legacy for Users
ARPA	American Rescue Plan Act	MAP	Mortgage Assistance Program
ARRA	American Recover and Reinvestment Act of 2009	MDAQMD	Mojave Desert Air Quality Management District
AS	Assessment District	MFR's	Multi-Family Residential (Permits)
AWWA	American Water Works Association	MG	Millions of Gallons
BAP	Base Annual Production	MLHP	Major Local Highway Program
BBA	British Banker's Association	MOU	Memorandum of Understanding
BOE	Board of Equalization	MS4	Municipal Storm Sewer System
BOLD	Bond Opportunities for Land Development	MSA	Metro Service Area
BNSF	Burlington Northern Santa Fe Corporation	MWA	Mojave Water Agency
CALTRANS	State of California Transportation Department	NDC	Natural Drainage Course
CalPERS	California Public Employees' Retirement System	NEPA	National Environmental Policy Act
CAPER	Consolidated Annual Performance & Evaluation Report	NSP	Neighborhood Stabilization Program
CDBG	Community Development Block Grant	OHV	Off-Highway Vehicles
CDC	Community Development Commission	OPA	Owner Participation Agreements
CEQA	California Environmental Quality Act	OPEB	Other Post Employment Benefits
CERT	Community Emergency Response Team	OSHA	Occupational Safety and Health Administration
CFD	Community Facilities District	OTC	Over-The-Counter
CIP	Capital Improvement Program	OTS	Office of Traffic Safety (California)
CIWQS	California Integrated Water Quality System	PA&ED	Project Approval & Environmental Document
CLEEP	California Law Enforcement Equipment Program	PARS	Public Agency Retirement Services
CMAQ	Congestion Mitigation and Air Quality	PDS	Project Development Support
CMIA	Corridor Mobility Improvement Account	PEPRA	Public Employees' Pension Reform Act
CO	Construction Order	PERS	Public Employees' Retirement System (California)
COLA	Cost of Living Adjustment	PLC	Programmable Logic Controllers
COP	Certificate of Participation	P/M	Parcel Map
CPFCDS	Community Project Funding/Congressionally Directed Spending	PSA	Professional Services Agreement
CPUC	California Public Utilities Commission	PS&E	Plans, Specifications, and Estimates
CSMFO	California Society of Municipal Finance Officers	PSOC	Public Safety Operations Center

CTC	California Transportation Commission
DAP	Down Payment Assistance Program
DDA	Dispensation and Development Agreements
DIF	Development Impact Fee
DOF	Department of Finance, California
DRC	Development Review Committee (City)
DRGR	Disaster Recovery Grant Reporting
DS	Development Services (City Department)
DUI	Driving Under the Influence
DWR	Department of Water Resources (California)
ED	Environmental Document
EDD	Economic Development Department (City)
EDRLF	Economic Development Revolving Loan Fund
EIR	Environmental Impact Report
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ERAF	Educational Revenue Augmentation Fund
EZ	Enterprise Zone (California)
FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
FOG	Fats, Oils, and Grease
FPA	Free Production Allowance
FSE	Food Service Establishments
FTE	Full-Time Equivalent
FY	Fiscal Year
G&A	General and Administrative
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transportation
GF	General Fund
GFOA	Governmental Finance Officers' Association
GIS	Geographic Information System
H&SC	Health and Safety Code
HAZMAT	Hazardous Materials
HCD	Department of Housing & Community Development
HCRA	Hesperia Community Redevelopment Agency
HDGC	High Desert Government Center
HDMWA	High Desert Mountain Water Association
HFPD	Hesperia Fire Protection District
HHA	Hesperia Housing Authority
HMMP	Habitat Mitigation & Monitoring Plan
HOME	Home Investment Partnership Programs
HPAL	Hesperia Police Activities League
PSR	Project Study Report
PVC	Polyvinyl Chloride (Pipe)
PY	Program Year
QSD	Qualified SWPPP Developer
QSP	Qualified SWPPP Practitioner
RCB	Reinforced Concrete Box
RDA	Redevelopment Agency
REACH	Restoring the Environment for a Cleaner Hesperia
RFB	Request for Bids
RFP	Request for Proposals
RFQ	Request for Quotes
RIP	Regional Improvement Program
RLF	Rancho Las Flores
RMDZ	Recycling Market Development Zone
RMRA	Road Maintenance and Rehabilitation Account
ROW	Right-of-Way
RPTTF	Redevelopment Property Tax Trust Fund
RRAA	Road Repair and Accountability Act
S&P	Standard and Poor's
SA	Successor Agency
SAFARI	Santa Fe Avenue Relief Interceptor
SAFER	Staffing for Adequate Fire & Emergency Response Grant
SAFETEA	Safe, Accountable, Flexible, Efficient, Transportation Equity Act
SANBAG	San Bernardino Associated Governments
SB	Senate Bill
SBCAC	San Bernardino County Audit-Controller
SBCTA	San Bernardino County Transportation Agency
SBITA	Subscription-Based Information Technology Arrangement
SBPEA	San Bernardino Public Employees Association
SBCSD	San Bernardino County Sheriff's Department
SCADA	Supervised Control and Data Acquisition
SCAG	Southern California Association of Governments
SCBA	Self-Contained Breathing Apparatus
SCE	Southern California Edison
SCIP	Statewide Community Infrastructure Program
SFR	Single Family Residential (Permit)
SLPP	State-Local Partnership Program
SRF	State Revolving Fund
SSO	Single Sign On
STIP	State Transportation Improvement Program
SWPPP	Stormwater Pollution Prevention Plan
SWRCB	State Water Resources Control Board
TDA	Transportation Development Act
TNR	Trap, Neuter, and Release Program
TOT	Transient Occupancy Tax

HRLP	Housing Rehabilitation Loan Program
HSGP	Homeland Security Grant Program
HSIP	Federal Highway Safety Improvement Program
HUD	Department of Housing & Urban Development
HVAC	Heating, Ventilation, and Air Conditioning System
HWD	Hesperia Water District
HWTP	Hesperia Wastewater Treatment Plant
IDIS	Integrated Disbursement and Information System
IMD	Interstate Maintenance Discretionary
IT	Information Technology (City)
JAG	Justice Assistance Grant
JPA	Joint Powers Authority
UAL	Unfunded Accrued Liability
USACE	U.S. Army Corps of Engineers
USA/Dig Alert	Underground Service Alerts
UTV	Utility Task Vehicle
VLF	Vehicle License Fee
VVEDA	Victor Valley Economic Development Authority
VVTA	Victor Valley Transit Authority
VVWRA	Victor Valley Wastewater Reclamation Authority
WEX	Work Experience/Community Service Program

Glossary of Terms

The glossary contains definitions for relevant terms mentioned in the City's Budget document.

Accrual Basis - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Actual - Represents the actual costs from the results of operations.

Adopted - Represents the budget as approved by the City Council.

Amortization - The process of paying off debt over time in regular installments of interest and principal sufficient to repay the loan in full by its maturity date.

Annual Comprehensive Financial Report (ACFR) - City financial statement comprising the financial report that complies with the accounting requirements set forth by the Governmental Accounting Standards Board (GASB).

Appropriation - A legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Balanced Budget - Where operating revenues (on-going) and transfers in for a particular fund are greater or equal to operating (on-going) expenses and transfers out, with budgeted reserves being used for one-time expenditures.

Balance Sheet - The financial statement disclosing assets, liabilities, and equity of an entity at a specified date.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budgetary Basis Adjustment - Adjustments for items that appear on the City's Annual Comprehensive Financial Report, but are not budgeted due to there being no cash outlay, such as depreciation.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Expenditures - Expenditures resulting in the acquisition of or addition to the government's general fixed assets having a unit cost of greater than $5,000 and a useful life exceeding one year.

Capital Funds - Funds are used to account for the construction or acquisition of fixed assets such as buildings, equipment, and infrastructure.

Capital Improvement Program (CIP) - A comprehensive program, which projects the capital needs of the community. Generally, a cyclical process projects the needs for a set number of years. CIPs are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

Capital Outlay - Expenditures that qualify as capital costs according to accounting standards. This includes furniture, fixtures, machinery, equipment, and other relatively minor fixed assets, also consider capital assets.

Community Development Block Grant (CDBG) - Funds allocated to local government from the federal government, based on a formula, but required to be applied for and required to be used within a broad functional area such as community development.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a Sinking Fund.

Depreciation - An accounting method of allocating the cost of a tangible asset over its useful life. Further, the City does not budget depreciation and considers it to be a budgetary basis adjustment.

Encumbrance - Obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, cancelled, or when the actual liability is set up.

Enterprise Funds - A proprietary fund type that is used to account for services provided to the public on a user charge basis. The Water Operating, Water Capital, Sewer Operating, and Sewer Capital funds are examples of enterprise funds.

Estimated (or Revised) - Represents the original adopted budget plus any approved changes and anticipated year-end adjustments.

Expenditures - Decreases in net financial resources that include current operating expenses that require the current or future use of net current assets, debt services, and capital outlays.

Fees - Charges for specific services.

Fiduciary Fund - Assets held in a trust for others. Which include four classification: Agency Funds, Investment Trust Funds, Pension and employee benefit trust funds and Private-Purpose Trust Funds.

Fiscal Year - The period designated by the City for the beginning and ending of financial transactions. The fiscal year begins July 1 and ends June 30.

Franchise - A special privilege granted by a government, permitting the continued use of public property, such as refuse disposal and cable television, and usually involving the elements of monopoly and regulation.

Full-Time Equivalents (FTE) - The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Most full-time employees are paid for 2,080 hours in a year.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The balance of net financial resources that is spendable or available for appropriation.

GANN Appropriations Limit - This term refers to Article XIIIB of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

Generally Accepted Accounting Principals (GAAP) - The uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund (i.e., enterprise or grant funds). Usually the General Fund is the largest fund in a municipality.

Goals - The desired result of accomplishments within a given time frame.

Governmental Fund Types - Funds are used to account for the operations, debt, and capital projects of the City. The City uses the following governmental fund types: General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Funds.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Major Fund - 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 and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis for accounting.

Non-Major Funds - Special revenue funds, debt service funds, and capital projects funds.

Objectives - The necessary steps that need to be accomplished to achieve a desired goal.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operations & Maintenance - Supplies and other materials used in the normal operations of City departments. Includes items such as staff costs, maintenance materials, and contractual services.

Proprietary Fund Types - Funds used for business-like activities, usually operate on an accrual basis (see Enterprise Funds).

Revenues - The yield of taxes and other sources of income that a governmental unit collects and receives for public use.

Special Assessment - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds - Funds that are required to account for the use of revenue earmarked by law for a particular purpose, such as Gas Tax.

Structurally Balanced Budget - Where recurring revenues match or exceed recurring expenditures.

Taxes - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Transfers - Authorized exchanges of cash or other resources between funds.

User Charges/Fees - The payment of a fee for direct receipt of a public service by the party benefiting from the service (i.e., building permit fees, engineering plan check fees).

RESOLUTION NO. 2024-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, ADOPTING THE ANNUAL FISCAL YEAR 2024-25 OPERATING BUDGET

WHEREAS, the City Manager has prepared the proposed operating and capital budget for Fiscal Year 2024-25 for the City of Hesperia; and

WHEREAS, the City Council has received the Fiscal Year 2024-25 proposed operating budget and held a public workshop concerning its adoption; and

WHEREAS, the final budget document will be the City's official Program of Services for the City of Hesperia for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this Resolution are true and correct.

Section 2. To accept, approve, and adopt the Fiscal Year 2024-25 Operating Budget (including transfers) as proposed and presented by staff and as adjusted by Council direction, as the official budget document and Program of Services for the City of Hesperia for Fiscal Year 2024-25, which includes:

Section 2a. City General Fund expenditures of $48,354,804.

Section 2b. Other City funds expenditures of $7,303,905 are from the following funds, exclusive of transfers:

Fund No.	Fund Name	Expenditure
110	Silverwood	$ 495,400
241	CFD 2021-1	5,150
242	CFD 2022-1	5,150
243	CFD 2023-1	5,700
251	CDBG Administration	150,896
256	Beverage Recycling Grant	91,018
262	SB 1383	34,090
263	Street Maintenance Fund	4,171,648
309	DIF 2018-City Hall Facilities	167,000
402	Water Rights Acquisition	1,442,703
404	2023 Refunding Lease Revenue Bonds	735,150
	Total	$7,303,905

Section 2c. Transfers Out of City and Other funds in the amount of $8,160,539 are from the following funds:

Fund No.	Fund Name	Amount
100	General Fund	$3,273,238
204	Measure I Renewal	1,750,000
205	Gas Tax	1,400,000
206	Gas Tax Swap	669,000
207	Local Transport-Sb 325	226,883
255	AB 3229 Supplemental Law	200,000
309	DIF 2018-City Hall Facilities	641,418
	Total	$8,160,539

Section 3. That the City Council approves the following position classification changes included in the 2024-25 Budget as follows:

Section 3a. That the City Council approves the new position classification title of Licensed Veterinarian position, which is an Unclassified/At-Will Senior Management classification, non-represented, as well as having an Employment Agreement, with a salary range of 46, a sign-on bonus of $2,500 and a retention bonus of $50,000 (after milestones).

Section 3b. That the City Council approves the new position classification title of Human Resources Supervisor, which is a professional/supervisory classification, non-represented, with a salary range of 37.

Section 3c. That the City Council approves the new position classification title of Facilities Maintenance Specialist, which is a Represented classification at a range 14.

Section 4. That the City Manager and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Budget and consistent with the policy adopted by the City Council.

Section 5. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Mayor

ATTEST:

Erin Baum, Assistant City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, do hereby certify that Resolution No. 2024-22 was duly adopted by the City Council of the City of Hesperia, California at a Special Meeting thereof held on the 4th day of June 2024 by the following vote to wit:

AYES: Bennington, Bird, Swanson, Lee and Gregg

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated Seal July 1 1988 CALIFORNIA

I, _____, Assistant City Clerk of the City of Hesperia, California, do hereby certify that the foregoing Resolution No. 2024-22 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20____.

Erin Baum, Assistant City Clerk

Seal

RESOLUTION NO. 2024-23

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, APPROVING THE FISCAL YEAR 2024-25 ARTICLE XIIIB LIMIT (GANN APPROPRIATIONS LIMITATION)

WHEREAS, Article XIIIB of the California Constitution (Proposition 4) was passed by voters in 1979; and

WHEREAS, Article XIIIB sets a limit on the annual spending or appropriations levels of the state, local governments, and schools according to changes in inflation and population, the base year levels being set in Fiscal Year 1978-79; and

WHEREAS, said limit is known as the Gann Appropriations Limitation and must be adopted annually by the governing body of each jurisdiction; and

WHEREAS, said annual limitation is established by multiplying either the increase of the jurisdictional change in per capita income or assessed valuation, whichever is greater, by the change in population; and multiplying the resulting figure by the previous fiscal year's limitation; and

WHEREAS, upon incorporation, the Local Agency Formation Commission (LAFCO) set the base Gann Appropriations Limitation for the City of Hesperia at $12,000,000; and

WHEREAS, said limitation has been properly adjusted for the City of Hesperia each fiscal year, including Fiscal Year 2024-25, by the Finance Division according to the State's formula as shown below; and

WHEREAS, it is required that each jurisdiction's governing body adopt their adjusted Gann Appropriations Limitation on an annual fiscal year basis.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. Approves the annual Fiscal Year 2024-25 Article XIIIB Limit (Gann Appropriations Limitation) of $122,712,775 for the City of Hesperia.

Appropriations limit for fiscal year ended June 30, 2024			$117,544,125
Adjustment factors for the fiscal year ended June 30, 2025			
Inflation Factor	Population Factor	Combined Factor	
1.0362	1.0075	1.043972	x 0.043972
Adjustment for inflation and population			5,168,650
Appropriations limit for fiscal year ended June 30, 2025			$122,712,775

Section 3. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Mayor

ATTEST:

Erin Baum, Assistant City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, do hereby certify that Resolution No. 2024-23 was duly adopted by the City Council of the City of Hesperia, California at a Special Meeting thereof held on the 4th day of June 2024 by the following vote to wit:

AYES: Bennington, Bird, Swanson, Lee and Gregg

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated Seal July 1 1988 CALIFORNIA

I, _____, Assistant City Clerk of the City of Hesperia, California, do hereby certify that the foregoing Resolution No. 2024-23 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20____.

Erin Baum, Assistant City Clerk

Seal

RESOLUTION HHA 2024-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY, CITY OF HESPERIA, CALIFORNIA, ADOPTING THE ANNUAL FISCAL YEAR 2024-25 OPERATING BUDGET

WHEREAS, the Executive Director of the Hesperia Housing Authority has prepared the proposed operating budget for Fiscal Year 2024-25; and

WHEREAS, the Hesperia Housing Authority Board has received the Fiscal Year 2024-25 proposed operating budget and held a public workshop concerning its adoption; and

WHEREAS, the final budget document will be the Board's official Program of Services for the Housing Authority for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY OF THE CITY OF HESPERIA AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. To accept, approve, and adopt the Fiscal Year 2024-25 Budget as proposed and presented by staff and as adjusted by Board direction, as the official budget document and Program of Services for the Housing Authority for Fiscal Year 2024-25, which includes budgeted expenditures totaling $78,976.

Section 3. That the Board and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Budget and consistent with the policy adopted by the Authority's Board.

Section 4. That the Secretary of the Housing Authority shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Chair

ATTEST:

Erin Baum, Secretary to the Board

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, do hereby certify that Resolution No. HHA 2024-02 was duly adopted by the Board Members of the Hesperia Housing Authority, Hesperia, California at a Special Meeting thereof held on the 4th day of June, 2024 by the following vote to wit:

AYES:	Bennington, Bird, Gregg, Lee, Swanson
NOES:	None
ABSTAIN:	None
ABSENT:	None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated July 1 1988 CALIFORNIA Seal

I, _____, Assistant City Clerk of the City of Hesperia, California, do hereby certify that the foregoing Resolution No. HHA 2024-02 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this ____ day of _____, 20___.

Erin Baum, Assistant City Clerk

Seal

RESOLUTION HFPD 2024-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, CITY OF HESPERIA, CALIFORNIA, ADOPTING THE ANNUAL FISCAL YEAR 2024-25 OPERATING BUDGET

WHEREAS, the Executive Director has prepared the proposed operating budget for Fiscal Year 2024-25 for the Hesperia Fire Protection District; and

WHEREAS, the Board of Directors has received the Fiscal Year 2024-25 proposed operating budget and held a public workshop concerning its adoption; and

WHEREAS, the final budget document will be the District's official Program of Services for the Hesperia Fire Protection District for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. To accept, approve and adopt the Fiscal Year 2024-25 Budget as proposed and presented by staff and as adjusted by Board direction, as the official budget document and Program of Services for the Hesperia Fire Protection District for Fiscal Year 2024-25 which includes budgeted expenditures totaling $1,814,535.

Section 3. That the Executive Director and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Budget and consistent with the policy adopted by the District's Board of Directors.

Section 4. That the Secretary of the Board of Directors shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Chair

ATTEST:

Erin Baum, Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Secretary of the Hesperia Fire Protection District, Hesperia, California, do hereby certify that Resolution No. HFPD 2024-01 was duly adopted by the Board Members of the Hesperia Fire Protection District, Hesperia, California at a Special Meeting thereof held on the 4th day of June, 2024 by the following vote to wit:

AYES:	Bennington, Bird, Gregg, Lee, Swanson
NOES:	None
ABSTAIN:	None
ABSENT:	None

Erin Baum, Board Secretary

City of Hesperia Incorporated July 1 1988 CALIFORNIA Seal

I, _____, Secretary of the Hesperia Fire Protection District, Hesperia, California, do hereby certify that the foregoing Resolution No. HFPD 2024-01 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20__.

_____
Erin Baum, Board Secretary

Seal

RESOLUTION HFPD 2024-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, HESPERIA, CALIFORNIA, APPROVING THE FISCAL YEAR 2024-25 ARTICLE XIIIB LIMIT (GANN APPROPRIATIONS LIMITATION)

WHEREAS, Article XIIIB of the California Constitution (Proposition 4) was passed by voters in 1979; and

WHEREAS, Article XIIIB sets a limit on the annual spending or appropriations levels of the state, local governments, and schools according to changes in inflation and population, the base year levels being set in Fiscal Year 1978-79; and

WHEREAS, said limit is known as the Gann Appropriations Limitation and must be adopted annually by the governing body of each jurisdiction; and

WHEREAS, said annual limitation is established by multiplying either the increase of the jurisdictional change in per capita income or assessed valuation, whichever is greater, by the change in population; and multiplying the resulting figure by the previous fiscal year's limitation; and

WHEREAS, said limitation has been properly adjusted for the Hesperia Fire Protection District fiscal year, including Fiscal Year 2024-25, by the Finance Division according to the State's formula as shown below; and

WHEREAS, it is required that each jurisdiction's governing body adopt their adjusted Gann Appropriations Limitation on an annual fiscal year basis.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HESPERIA FIRE PROTECTION DISTRICT AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. Approves the annual Fiscal Year 2024-25 Article XIIIB Limit (Gann Appropriations Limitation) of $28,614,496 for the Hesperia Fire Protection District.

Appropriations limit for fiscal year ended June 30, 2024			$27,409,256
Adjustment factors for the fiscal year ended June 30, 2025			
Inflation Factor	Population Factor	Combined Factor	
1.0362	1.0075	1.043972	x 0.043972
Adjustment for inflation and population			1,205,240
Appropriations limit for fiscal year ended June 30, 2025			$28,614,496

Section 3. That the Board Secretary shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Chair

ATTEST:

Erin Baum, Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Secretary of the Hesperia Fire Protection District, Hesperia, California, do hereby certify that Resolution No. HFPD 2024-03 was duly adopted by the Board Members of the Hesperia Fire Protection District, Hesperia, California at a Special Meeting thereof held on the 4th day of June, 2024 by the following vote to wit:

AYES: Bennington, Bird, Gregg, Lee, Swanson

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Board Secretary

City of Hesperia Seal Incorporated July 1 1988 CALIFORNIA

I, _____, Secretary of the Hesperia Fire Protection District, Hesperia, California, do hereby certify that the foregoing Resolution No. HFPD 2024-03 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20__.

_____
Erin Baum, Board Secretary

Seal

RESOLUTION HWD. 2024-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT, CITY OF HESPERIA, CALIFORNIA, ADOPTING THE ANNUAL FISCAL YEAR 2024-25 OPERATING BUDGET

WHEREAS, the General Manager has prepared the proposed operating and capital budget for Fiscal Year 2024-25 for the Hesperia Water District; and

WHEREAS, the Board of Directors has received the Fiscal Year 2024-25 proposed operating budget and held a public workshop concerning its adoption; and

WHEREAS, the final budget document will be the District's official Program of Services for the Hesperia Water District for Fiscal Year 2024-25.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT AS FOLLOWS:

Section 1. In all respects, the facts as set forth in this resolution are true and correct.

Section 2. To accept, approve, and adopt the Fiscal Year 2024-25 Operating Budget as proposed and presented by staff and as adjusted by Board direction, as the official budget document and Program of Services for the Hesperia Water District for Fiscal Year 2024-25 which includes water operating expenditures of $24,444,718, sewer operating expenditures of $6,887,085, and Reclaimed Water Operations of $302,426, for a Water District operating total of $31,634,229.

Section 2b. Transfers Out of Water District funds in the amount of $1,750,000 from Fund 700, and $852,000 from Fund 710, for a District total of $2,602,000.

Section 3. That the General Manager and department head staff shall have the authority to transfer funds as incorporated in the Fiscal Year 2024-25 Budget and consistent with the policy adopted by the District's Board of Directors.

Section 4. That the Secretary of the Board of Directors shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Chair

ATTEST:

Erin Baum, Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the Hesperia Water District, Hesperia, California, do hereby certify that Resolution No. HWD 2024-05 was duly adopted by the Board Members of the Hesperia Water District, Hesperia, California at a Special Meeting thereof held on the 4th day of June 2024 by the following vote to wit:

AYES: Bennington, Bird, Lee, Swanson, Gregg

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia
Incorporated
July
Seal 1
1988
CALIFORNIA

I, _____, Secretary of the Hesperia Water District, Hesperia, California, do hereby certify that the foregoing Resolution No. HWD 2024-05 is a full, true and correct copy of that now in file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this _____ day of _____, 20__.

Erin Baum, Assistant City Clerk

Seal

JOINT RESOLUTION NO. 2024-21
RESOLUTION HHA NO. 2024-03
RESOLUTION HFPD NO. 2024-02
RESOLUTION HWD NO. 2024-04

A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY, THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, AND THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICT ADOPTING FINANCIAL POLICIES

WHEREAS, the City of Hesperia wishes to establish a comprehensive set of financial policies that will serve as a guideline for operational and strategic decision making related to financial matters; and

WHEREAS, financial policies are intended to establish guidelines for the City's overall planning and management; and

WHEREAS, such policies will allow the City to maintain and enhance a sound fiscal condition; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HESPERIA, CALIFORNIA, THE BOARD OF DIRECTORS OF THE HESPERIA HOUSING AUTHORITY, THE BOARD OF DIRECTORS OF THE HESPERIA FIRE PROTECTION DISTRICT, AND THE BOARD OF DIRECTORS OF THE HESPERIA WATER DISTRICTS AS FOLLOWS:

Section 1. The recitals are true and correct and adopted as findings.

Section 2. That the City Council and Board of Directors approves the Financial Policies (Exhibit A).

Section 3. If any section, sub-section, sentence, clause, or word in the Resolution is held to be invalid by decision of any court of competent jurisdiction or action of State legislation, such decision or legislation shall not affect the validity of the remaining portions of this Resolution.

Section 4. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 4th day of June 2024.

Larry Bird, Mayor/Chair

ATTEST:

Erin Baum, Assistant City Clerk/Secretary

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)
CITY OF HESPERIA)

I, Erin Baum, Assistant City Clerk of the City of Hesperia, California, Secretary to the Hesperia Water District, Secretary to the Hesperia Housing Authority, and Secretary to the Hesperia Fire Protection District, do hereby certify that Joint Resolution 2024-21, HWD 2024-04, HHA 2024-03, and HFPD 2024-02 were duly adopted by the City Council of the City of Hesperia, California at a Special Meeting, thereof held on the 4th day of June, 2024 by the following vote to wit:

AYES: Bennington, Bird, Gregg, Swanson, Lee

NOES: None

ABSTAIN: None

ABSENT: None

Erin Baum, Assistant City Clerk

City of Hesperia Incorporated Seal July 1 1988 CALIFORNIA

I, _____, Assistant City Clerk of the City of Hesperia, California, Secretary to the Hesperia Water District, Secretary to the Hesperia Housing Authority, and Secretary to the Hesperia Fire Protection District, do hereby certify that Joint Resolution 2024-21, HWD 2024-04, HHA 2024-03, and HFPD 2024-02 are full, true and correct copies of that now on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Hesperia, California, this ___ day of _____, 20__.

_____
Erin Baum, Assistant City Clerk

Seal

CITY OF HESPERIA
HESPERIA WATER DISTRICT

Return to TOC

COMBINED COMPENSATION SCHEDULE
INCLUDES CITY OF HESPERIA, HESPERIA WATER DISTRICT AND HESPERIA HOUSING AUTHORITY

APPROVED AND ADOPTED: July 16, 2024
REVISED: July 1, 2024 Effective: July 1, 2024

Non-Represented Full-Time Monthly Rates	*Benefit Group*	*Range #*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
Accountant	GEN	33	5,897	6,015	6,135	6,258	6,383	6,511	6,641	6,774	6,910	7,048	7,189
Accounting Technician	GEN	31	5,349	5,456	5,565	5,676	5,790	5,906	6,024	6,145	6,268	6,393	6,521
Administrative Aide	GEN	27	4,400	4,488	4,578	4,670	4,763	4,858	4,955	5,054	5,155	5,258	5,363
Administrative Analyst	PRO/SUP	34	6,192	6,316	6,442	6,571	6,702	6,836	6,973	7,113	7,255	7,400	7,548
Administrative Secretary	GEN	30	5,094	5,196	5,300	5,406	5,514	5,624	5,737	5,852	5,969	6,088	6,210
Animal Services Specialist	PRO/SUP	34	6,192	6,316	6,442	6,571	6,702	6,836	6,973	7,113	7,255	7,400	7,548
Animal Services Supervisor	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Assistant City Clerk	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Assistant City Manager	AW SR. MGT	53	15,652	15,965	16,284	16,610	16,942	17,281	17,627	17,980	18,340	18,707	19,081
Assistant Engineer	PRO/SUP	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Assistant Planner	PRO/SUP	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Assistant Project Manager	PRO/SUP	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Assistant to the City Manager	MGT	43	9,608	9,800	9,996	10,196	10,400	10,608	10,820	11,036	11,257	11,482	11,712
Associate Engineer	PRO/SUP	40	8,299	8,465	8,634	8,807	8,983	9,163	9,346	9,533	9,724	9,919	10,117
Associate Planner	PRO/SUP	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Budget/Finance Specialist	GEN	33	5,897	6,015	6,135	6,258	6,383	6,511	6,641	6,774	6,910	7,048	7,189
Building Official	MGT	43	9,608	9,800	9,996	10,196	10,400	10,608	10,820	11,036	11,257	11,482	11,712
Code Compliance Manager	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297
Code Enforcement Supervisor	PRO/SUP	39	7,904	8,062	8,223	8,388	8,556	8,727	8,902	9,080	9,262	9,447	9,636
Community Development Supervisor	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Customer Service Supervisor	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Deputy City Clerk	GEN	28	4,621	4,713	4,807	4,903	5,001	5,101	5,203	5,307	5,413	5,521	5,631
Deputy City Engineer	AW SR. MGT	48	12,263	12,508	12,758	13,013	13,273	13,539	13,810	14,086	14,368	14,655	14,948
Deputy City Manager/ City Clerk	AW SR. MGT	52	14,906	15,204	15,508	15,818	16,134	16,457	16,786	17,122	17,464	17,813	18,169
Deputy Community Development Director	SR. MGT	45	10,592	10,804	11,020	11,240	11,465	11,694	11,928	12,167	12,410	12,658	12,911
Deputy Development Services Director	SR. MGT	45	10,592	10,804	11,020	11,240	11,465	11,694	11,928	12,167	12,410	12,658	12,911
Deputy Finance Director	SR. MGT	46	11,122	11,344	11,571	11,802	12,038	12,279	12,525	12,776	13,032	13,293	13,559
Deputy Human Resources/Risk Management Director	SR. MGT	45	10,592	10,804	11,020	11,240	11,465	11,694	11,928	12,167	12,410	12,658	12,911
Director of Development Services	AW SR. MGT	52	14,906	15,204	15,508	15,818	16,134	16,457	16,786	17,122	17,464	17,813	18,169
Director of Public Works	AW SR. MGT	52	14,906	15,204	15,508	15,818	16,134	16,457	16,786	17,122	17,464	17,813	18,169
Economic Development Manager	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297
Engineering Specialist	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Facilities Supervisor	PRO/SUP	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Field Services Supervisor	GEN	36	6,828	6,965	7,104	7,246	7,391	7,539	7,690	7,844	8,001	8,161	8,324
Finance Manager	MGT	40	8,299	8,465	8,634	8,807	8,983	9,163	9,346	9,533	9,724	9,919	10,117
Financial Analyst	PRO/SUP	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Fleet/Warehouse Supervisor	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Geographical Information Systems Manager	MGT	41	8,714	8,888	9,066	9,247	9,432	9,621	9,813	10,009	10,209	10,413	10,621
Geographical Information Systems Technician	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Human Resources Specialist	PRO/SUP	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Human Resources Supervisor	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Information Systems Manager	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297
Information Systems Specialist	MGT	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Information Systems Technician	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Licensed Veterinarian	AW SR. MGT	46	11,122	11,344	11,571	11,802	12,038	12,279	12,525	12,776	13,032	13,293	13,559
Maintenance Crew Supervisor	PRO/SUP	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Management Analyst	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Office Assistant	GEN	26	4,190	4,274	4,360	4,447	4,536	4,627	4,720	4,814	4,910	5,008	5,108
Personnel Technician	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Planning Specialist	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Plans Examiner	PRO/SUP	37	7,169	7,312	7,458	7,607	7,759	7,914	8,072	8,233	8,398	8,566	8,737
Principal Planner	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297
Project Manager	MGT	40	8,299	8,465	8,634	8,807	8,983	9,163	9,346	9,533	9,724	9,919	10,117
Public Relations Analyst	PRO/SUP	39	7,904	8,062	8,223	8,388	8,556	8,727	8,902	9,080	9,262	9,447	9,636
Public Works Inspection Supervisor	PRO/SUP	39	7,904	8,062	8,223	8,388	8,556	8,727	8,902	9,080	9,262	9,447	9,636
Public Works Inspector	GEN	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Public Works Supervisor	MGT	40	8,299	8,465	8,634	8,807	8,983	9,163	9,346	9,533	9,724	9,919	10,117

CITY OF HESPERIA
HESPERIA WATER DISTRICT

Return to TOC

COMBINED COMPENSATION SCHEDULE
INCLUDES CITY OF HESPERIA, HESPERIA WATER DISTRICT AND HESPERIA HOUSING AUTHORITY

APPROVED AND ADOPTED: July 16, 2024
REVISED: July 1, 2024 Effective: July 1, 2024

Non-Represented Full-Time Monthly Rates	*Benefit Group*	*Range #*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
Secretary to the City Manager and City Council	PRO/SUP	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Senior Accountant	MGT	38	7,528	7,679	7,833	7,990	8,150	8,313	8,479	8,649	8,822	8,998	9,178
Senior Code Enforcement Officer	GEN	35	6,502	6,632	6,765	6,900	7,038	7,179	7,323	7,470	7,619	7,771	7,926
Senior Community Development Technician	GEN	32	5,616	5,728	5,843	5,960	6,079	6,201	6,325	6,452	6,581	6,713	6,847
Senior Office Assistant	GEN	28	4,621	4,713	4,807	4,903	5,001	5,101	5,203	5,307	5,413	5,521	5,631
Senior Office Specialist	GEN	28	4,621	4,713	4,807	4,903	5,001	5,101	5,203	5,307	5,413	5,521	5,631
Senior Planner	MGT	41	8,714	8,888	9,066	9,247	9,432	9,621	9,813	10,009	10,209	10,413	10,621
Senior Project Manager	MGT	43	9,608	9,800	9,996	10,196	10,400	10,608	10,820	11,036	11,257	11,482	11,712
Streets Operations Manager	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297
Water Operations Manager	MGT	44	10,088	10,290	10,496	10,706	10,920	11,138	11,361	11,588	11,820	12,056	12,297

City Manager — Contract* — Annually: $264,576; Monthly: $22,048

**Employment Agreement approved by City Council July 16, 2024 to be effective July 1, 2024*

Teamsters, Local 1932, Full -Time Monthly Rates	*Benefit Group*	*Range #*	*A*	*B*	*C*	*D*	*E*
Animal Care Technician	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Animal Control Officer	TEAMSTERS	13	5,172	5,431	5,703	5,988	6,287
Animal Services Assistant	TEAMSTERS	8	4,052	4,255	4,468	4,691	4,926
Animal Services Representative	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Building Inspector	TEAMSTERS	18	6,601	6,931	7,278	7,642	8,024
Code Enforcement Officer	TEAMSTERS	17	6,287	6,601	6,931	7,278	7,642
Community Development Technician	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Custodian	TEAMSTERS	8	4,052	4,255	4,468	4,691	4,926
Customer Service Assistant	TEAMSTERS	8	4,052	4,255	4,468	4,691	4,926
Customer Service Representative	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Equipment Operator	TEAMSTERS	12.5	5,050	5,303	5,568	5,846	6,138
Equipment Operator/Water	TEAMSTERS	13	5,172	5,431	5,703	5,988	6,287
Facilities Maintenance Specialist	TEAMSTERS	14	5,431	5,703	5,988	6,287	6,601
Facilities Maintenance Technician	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Maintenance Worker	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Maintenance Worker/Water	TEAMSTERS	10.5	4,580	4,809	5,050	5,303	5,568
Meter Reader	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Pump Maintenance Worker	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Pump Operator	TEAMSTERS	12.5	5,050	5,303	5,568	5,846	6,138
Receptionist	TEAMSTERS	6	3,675	3,859	4,052	4,255	4,468
Registered Veterinary Technician	TEAMSTERS	14	5,431	5,703	5,988	6,287	6,601
Senior Account Clerk	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Senior Animal Care Technician	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Senior Animal Services Representative	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Senior Custodian	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Senior Customer Service Representative	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Senior Maintenance Worker	TEAMSTERS	13	5,172	5,431	5,703	5,988	6,287
Senior Maintenance Worker/Water	TEAMSTERS	13.5	5,303	5,568	5,846	6,138	6,445
Senior Pump Maintenance Worker	TEAMSTERS	14.5	5,568	5,846	6,138	6,445	6,767
Senior Pump Operator	TEAMSTERS	14.5	5,568	5,846	6,138	6,445	6,767
Senior Warehouse Technician	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Traffic Signal Technician	TEAMSTERS	14	5,431	5,703	5,988	6,287	6,601
Utility Line Locator	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Volunteer/Outreach Coordinator	TEAMSTERS	12	4,926	5,172	5,431	5,703	5,988
Warehouse Technician	TEAMSTERS	10	4,468	4,691	4,926	5,172	5,431
Water Quality Specialist	TEAMSTERS	14.5	5,568	5,846	6,138	6,445	6,767
Water Quality Technician	TEAMSTERS	12.5	5,050	5,303	5,568	5,846	6,138

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COMBINED COMPENSATION SCHEDULE
INCLUDES CITY OF HESPERIA, HESPERIA WATER DISTRICT AND HESPERIA HOUSING AUTHORITY

APPROVED AND ADOPTED: July 16, 2024
REVISED: July 1, 2024 Effective: July 1, 2024

Non-Represented Part-Time Hourly Rates	*Benefit Group*	*Range #*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
Administrative Intern - Part-Time	PART-TIME		16.00										
Animal Care Technician - Part-Time	PART-TIME	10	25.01	26.26	27.58	28.96	30.40						
Animal Services Representative - Part-Time	PART-TIME	10	25.01	26.26	27.58	28.96	30.40						
Custodian- Part-Time	PART-TIME	8	22.69	23.83	25.02	26.27	27.59						
Customer Service Assistant - Part-Time	PART-TIME	8	22.69	23.83	25.02	26.27	27.59						
Customer Service Representative - Part-Time	PART-TIME	10	25.01	26.26	27.58	28.96	30.40						
Information Systems Technician - Part-Time	PART-TIME	32	32.40	33.05	33.71	34.39	35.07	35.78	36.49	37.22	37.97	38.73	39.50
Maintenance Worker - Part-Time	PART-TIME	10	25.01	26.26	27.58	28.96	30.40						
Office Assistant - Part-Time	PART-TIME	26	24.17	24.66	25.15	25.66	26.17	26.69	27.23	27.77	28.33	28.89	29.47
Receptionist - Part-Time	PART-TIME	6	20.58	21.61	22.69	23.82	25.02						

GEN = General
PRO/SUP = Professional/Supervisory
MGT = Management
TEAMSTERS = Teamsters Local 1932
RETIRED = Retired Annuitant
SR. MGT = Senior Management
AW SR. MGT = At-Will Senior Management

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Hesperia Community Profile

Date Incorporated ..... July 1, 1998

Form of Government ..... General Law

Population as of January 1, 2024 ..... 100,087 (CA State Dept. of Finance estimate)

Population 2020-2024 - 5 Years + 3,694 or 3.83%

	Jan. 1, 2020	Jan. 1, 2021	Jan. 1. 2022	Jan. 1, 2023	Jan. 1, 2024
Population	96,393	100,225	99,855	99,338	100,087
Change Amount	31	3,832	(370)	(517)	749
Change %	0.03%	3.98%	-0.37%	-0.52%	0.75%

Median Family Income ..... $73,821 (US Census Bureau)

Altitude ..... 3,250 Feet

Rainfall ..... Normal (Under 10 Inches)

Location ..... 45 Miles NE of Ontario (Along I-15)

Area ..... 74.77 Square Miles

Streets ..... 550.6 Miles

City Maintained Streets ..... 524.5 Miles

Fire Protection (San Bernardino County Fire)

Number of Stations	3
Number of Staff - Firefighters-Safety	67
Number of Staff - Non-Safety	4

Police Protection (Contract with San Bernardino County)

Number of Stations	1
Number of Sworn Officers	61
Number of Staff - Non-Sworn	17

Education (Hesperia Unified School District)

Number of Schools	25
Number of Teachers	1,088
Number of Students	22,248

Recreation and Culture Parks 9

Hotels/Motels ..... 11 (Number of Lodging Properties)

City of Hesperia Employees ..... 203.49 (Full & Part-Time Positions)

Water District

Water Service Connections	29,000
Sewer Service Connections	6,500
Active Well Site (1 on standby)	15
Reservoirs	14

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Top 25 Sales Tax Producers

Business Name	Business Category
Apex Rentals	Repair Shop/Equip. Rentals
Arco AM PM	Service Stations
AutoZone	Automotive Supply Stores
Chevron	Service Stations
Fastrip	Service Stations
G&M	Auto Repair Shop
I 15 RV	Trailers/Auto Parts
In N Out	Quick-Service Restaurants
Jb Wholesale Roofing And Building Supplies	Contractors
Marshalls	Family Apparel
McDonalds	Quick-Service Restaurants
Pilot Travel Center	Service Stations
Raising Cane's	Quick-Service Restaurants
Rebel Oil Company	Service Stations
Ross	Family Apparel
Shell	Service Stations
Southland Pipe Corp	Heavy Industrial
Stater Bros	Grocery Stores
Target	Discount Dept Stores
Texas Roadhouse	Casual Dining
Tractor Supply	Garden/Agricultural Supplies
Tripco Mart	Service Stations
United Rentals	Repair Shop/Equip. Rentals
Walgreens	Drug Stores
Walmart Supercenter	Discount Dept Stores

Top Employers

	Number of Employees
Arizona Pipeline Company	175
City of Hesperia	192.85
County of San Bernardino	423
Hesperia Recreation and Park District	111
Hesperia Unified School District	2,974
In N Out (2 locations)	188
Robar Enterprises	120
Stater Bros (3 locations)	338
St. Mary	170
Super Target	275
Wal-Mart Supercenter	425

Sales Value History

Single Family Residential

Full Value

Year	Sales	Average Price	Median Price
2020	1,353	$302,607	$299,000
2021	1,556	$368,974	$370,000
2022	905	$413,426	$413,000
2023	361	$458,700	$450,000

City of Hesperia History

The history of Hesperia is the history of the American West, as reflected by its name, which is reported to be Greek for “Star of the West”. It is probable that the Native Americans were the first to settle in the area, with the first white man to pass through thought to be a Spaniard called Father Francisco Garces.

During the period of 1826-27, a guide by the name of Jebediah Smith pioneered the Mormon Trail, a route that extended across the desert from what today is Needles, a city at the California and Arizona border. As the trail wound westward toward its terminus at Mission San Gabriel, the Mormon Trail passed through Hesperia and was the route that General John Fremont and Kit Carson took in 1842, when they lead an Army party exploring the west. Fremont's journal specifically tells of the camp at the headwaters of the Mojave River, of the hundreds of Joshua trees everywhere, and of the “disappearing waters” where the river flows underground.

By 1845, the Mormon Trail was a well-established east-west crossing, with records reflecting that as many as 300 to 500 people per year traveled the trail; numbers that only increased as California became a part of the United States.

In 1847, the Atchison, Topeka and Santa Fe Railroad ran the first tracks through the area, and upon completion of the depot in 1885, the area was officially named "Hesperia". Also in 1885, a gentleman named Joseph Widney acquired the township of Hesperia, and shortly thereafter, he formed the Hesperia Land and Water Company for the purpose of creating a town.

Having laid out the Town, Hesperia Land and Water Company moved quickly to establish water rights with the County of San Bernardino, and this initial water appropriation was, ironically, in an amount sufficient to service a population of 56,500 people; only slightly less than the present day population of Hesperia.

During the time between 1870 and 1882, the agricultural crops of early ranchers (Mrs. C.B. Shaw, Mrs. Fleming and Mr. Sefton) received growing interest. The Shaw ranch employed 60 men and harvested 180 acres of grapes, which were tray-dried and shipped as raisins. It was Sefton, however, that brought the most fame to Hesperia with the wine created from his grapes being shipped throughout California and to the east coast.

Aside from grape production, Hesperia's first real industry was established around 1890, when an enterprising businessman saw commercial possibilities in the large Juniper bushes that dotted the Hesperia landscape. Contracting with Los Angeles bakers, he began supplying them with wood as fuel for their bakery kilns, shipping 7 to 10 carloads of Juniper cuttings to Los Angeles daily. Unfortunately, the juniper industry in Hesperia was short-lived, as oil became the principal fuel for baker’s kilns in the early 1900's.

During the early 1900's, cross-country automobile travel brought visitors directly through Hesperia, the last major stopping point for automotive needs prior to crossing the dreaded Cajon Pass, with its narrow hairpin turns and steep roads. Unfortunately for local business, Highway ("Route 66”) was realigned to the west of Hesperia in 1924.

As it is today, Hesperia became known in the 1950’s for its affordable land (lots usually sold in increments of $50 each), which attracted many investors, and the average dreamer wanting to invest in land. It wasn’t until 1988, when voters approved incorporation and the City of Hesperia was born. The first City Council consisted of founding fathers Percy Bakker, George Beardsley, Bruce Kitchen, Howard Roth, and Val Shearer.

Having celebrated twenty years as a City, Hesperia has faced many challenges such as flooding, deteriorating streets, and a small tax base. But throughout the “growing pains” of early cityhood, the residents have continued to show a strong civic pride and community involvement that makes it unique in the High Desert. It is, in fact, during times of adversity that they demonstrate the spirit that carried their forefathers across the Mojave Desert to the place they call home.

*Historical references supplied by Myra McGinnis.

Fiscal Year 2024-25 Online Budget Book

City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

www.cityofhesperia.us

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