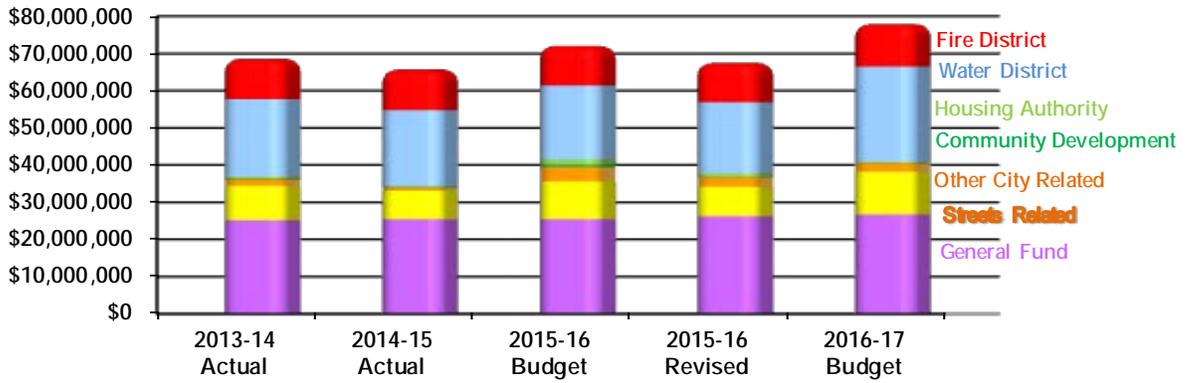


REVENUE

SUMMARIES

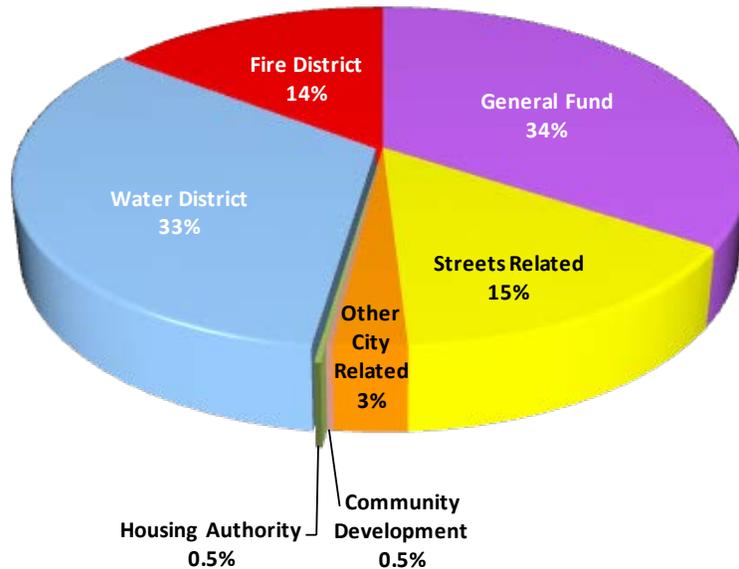
- *Total City Revenue Trend*
- *Summary and Highlights*
- *Total General Fund Revenue*
 - *General Fund Summary of Major Revenues*
 - *Triple Flip Revenue Comparison*
 - *General Fund Development Revenue*
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- *Water District Revenue Trend*
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- *Revenue – Summary by Major Groups*
- *Revenue – Detail by Fund*
- *Revenue – Revenues by Source Type by Blended Component Unit*

REVENUE
City of Hesperia
 Total City Revenue Trend



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	%Change From 2015-16 Budget
General Fund	\$25,174,095	\$25,399,300	\$25,455,353	\$26,201,615	\$26,687,773	5%
Streets Related	9,234,849	7,706,154	10,157,327	8,019,464	11,562,110	14%
Other City Related	1,843,742	892,093	3,900,143	2,411,398	2,188,369	-44%
Total City Funds	36,252,686	33,997,547	39,512,823	36,632,477	40,438,252	2%
Community Development	190,832	144,275	621,159	197,440	191,488	-69%
Housing Authority	456,718	185,213	1,386,241	897,252	186,311	-87%
Water District	20,793,648	20,449,216	19,914,149	19,192,094	25,735,575	29%
Fire District	10,975,313	10,995,809	10,670,014	10,629,681	11,416,281	7%
Total All Funds	\$68,669,197	\$65,772,060	\$72,104,386	\$67,548,944	\$77,967,907	8%

2016-17 Budget Total City Revenue



REVENUE

Summary and Highlights

The City of Hesperia maintains the practice of matching each revenue type to a similar expenditure type. There are two basic revenue types: one-time revenue and on-going revenue. The 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 2016-17 Budget compared to the total FY 2015-16 Budget exhibits a revenue increase of \$5.9 million, or 8%. This gain can be primarily attributed to the anticipated increase in Water District Revenue due to the drought related Proposition 1 (\$4.7 million) and Proposition 84 (\$1.5 million) grants and increases to Streets Related revenues from Developer Impact Fees and Local Transportation revenues. These increases offset the declines in the Other City related Community Development Block Grant (CDBG) program income and estimated proceeds from land sales within the Community Development Commission (CDC) and Hesperia Housing Authority (HHA).

When compared to the FY 2013-14 Actual, the overall combined City revenue for the FY 2016-17 Budget is expected to increase to nearly \$78 million, or by 14%, or \$9.3 million. Not accounting for the Proposition 1 and Proposition 84 grants, the FY 2016-17 Budget is anticipated to be \$3.1 million, or 5% higher than the FY 2013-14 Actual, primarily due to anticipated reimbursements for two CIP projects expected to proceed forward in FY 2016-17: the Willow Street Paseo and the H-01 Drainage Facility.

General Fund – General Fund revenue is for the normal operations of, and services provided by, the City that are not specifically accounted for in other funds. The FY 2016-17 Budget for the General Fund is projecting an increase in revenues of 5%, or \$1.2 million over the FY 2015-16 Budget. The following summarizes the projected increase/decrease of four major General Fund revenues from the FY 2015-16 Budget to the FY 2016-17 Budget:

- Sales and Use Tax revenue is projecting a 3%, or \$0.3 million decrease to \$8.3 million.
- Vehicle License Fee revenue is expecting an increase of over \$0.5 million, or 8%, to \$7.5 million.
- Development-Related revenues, including Building Permit Fees, are anticipating a \$0.2 million, or 12% increase, to \$1.6 million.
- Leased Water Rights revenue is \$1.9 million, which primarily pays for the debt service on the 2012 Bonds issued for the purchase of water rights. This revenue is projected to increase \$0.3 million or roughly 18% over the FY 2015-16 Budget of \$1.6 million. The growth is due to lease rates increasing from \$436 per acre-foot (AF) to \$478 per AF. The City purchased 500 AF of permanent water rights during FY 2015-16, which brings the total purchased water rights to 6,736 (AF), with 4,042 available to be leased due to the rampdown.

Streets & Transportation Related Funds – This group is made up of 11 street and transportation related funds budgeted in FY 2016-17. Each of these funds receives revenue that is restricted for specific streets and transportation uses. Some of the major highlights are:

- Developer Impact Fees (DIF) for Streets and Storm Drainage revenues are predicted to increase 23%, or nearly \$0.4 million, from the FY 2015-16 Budget. This increase is due to the anticipated continuation of the recent growth in development activity. The FY 2016-17 Budget anticipates 150 residential permits will pay this DIF along with 87,328 square feet of commercial. In the combined FY 2016-17 DIF (Streets and Storm Drainage) Budget, revenue is reflecting a 49% increase above the FY 2015-16 Revised.
- Measure I 2010 Renewal revenue is expected to increase 5%, or about a \$0.2 million, per SANBAG, to \$2.7 million.
- Local Transportation Fund (LTF) revenue is expected to approach an increase of \$0.8 million, or 56%, to \$2.1 million from the FY 2015-16 Budget of \$1.3 million, and 29% higher than the FY 2013-14 Actual. LTF revenue funds the Victor Valley Transit Authority (VVTA) operations within the City. The LTF revenue remaining, after funding VVTA, is passed thru to the City for Street Maintenance and other streets projects. In FY 2016-17, it is anticipated that the VVTA will need less LTF funding for its operations in Hesperia resulting in an increase in City revenue.

Other City Funds – This group is comprised of 12 other non-street related funds. Each of these funds receives revenue that is restricted for specific uses. Some of the major highlights are:

- Developer Impact Fee (DIF) for Fire, Police, and Public Services revenue is expecting a 57% decrease from the FY 2015-16 Budget, as the City Council extended a temporary reduction until the new DIF fee study rates are approved. The revenue for this group of funds is received at the end of the building process and must be paid before occupancy. Combined, these funds are anticipated to produce revenue of about \$61,473 during FY 2016-17; reflecting estimated commercial square footage of 87,328 and no fees from Single Family Residential (SFR) permits.

REVENUE

Summary and Highlights (Continued)

- The CDBG/HOME Housing and Urban Development (HUD) grants are predicted to be \$1.8 million, which is considerably lower than the FY 2015-16 Budget of \$3.5 million. The two principal reasons for this decrease are due to significantly less planned NSP property sales and no expected CDBG program income. In the future, property sales will not be included in budget, however, will be included as revised revenue once the funds are received.

Community Development Commission – This agency was created to carry on the economic development function of the former Hesperia Community Redevelopment Agency (HCRA). The FY 2016-17 Budget approaching \$0.2 million is anticipating a decrease of 69% from the \$0.6 million budget in FY 2015-16. This decline is primarily attributed to the reduction in Proceeds from Land Sales revenue which had an estimated FY 2015-16 Budget of \$433,004 and is not expecting any sales in the FY 2016-17 Budget.

Hesperia Housing Authority – The purpose of this agency is to continue the housing function of the former HCRA. The FY 2016-17 Budget of nearly \$0.2 million shows a \$1.2 million (87%) decrease from the FY 2015-16 Budget. This is attributed fundamentally to the 98% decline in anticipated land sales from \$1.1 million in FY 2015-16 to \$17,000 in FY 2016-17. The Authority's revenues are comprised mainly of loan repayments (51%) and interest (33%).

Water and Sewer Operations – These funds primarily report the City's water and sewer financial operations and are most associated with the functions of a traditional business. The revenues received are to pay for the cost of purchasing and distributing water and for the transmission of sewage that comes from those homes/businesses on the City's sewer system. Some of the major highlights are:

- Overall Water District revenue is expected to increase about \$5.8 million from the FY 2015-16 Budget of \$19.9 million to the FY 2016-17 Budget of \$25.7 million. The Water Sales revenues of the District are projected to decrease \$0.6 million, or 7%, due to ongoing conservation efforts resulting from the state-wide drought. However, these declines are predicted to begin to level off, as consumers are unable to conserve any more than they already have. These decreases in Water Sales, Sewer Capital, and Sewer Operating are offset by the anticipated growth in All Other District revenues for the FY 2016-17 Budget including the \$1.5 million Proposition 84 Drought Relief Grant and \$4.7 million Proposition 1 Grant related to the Reclaimed Water Distribution System project.
- Combined Water and Sewer operating revenue, dominated by Water Sales revenues, are anticipating a decrease, from the FY 2015-16 Budget, primarily from continued customer/consumer reductions following the governor's 28% average mandated reduction of water use. Sewer Operating revenues are expecting a slight decrease for the FY 2016-17 Budget, but 2% higher than the FY 2013-14 Actual.
- Water Capital revenue is expected to increase 5% over the FY 2015-16 Budget, which reflects the increased development activity in the City. Sewer Capital revenue is showing an expected 19% decline for FY 2016-17 from the FY 2015-16 Revised, and a 58% decrease from the FY 2015-16 Budget. This is a result of some commercial projects being delayed for completion and fewer newly constructed housing units connecting to sewer as opposed to septic.

Fire District – The revenues for the FY 2016-17 Budget are projected to be \$11.4 million, which is \$0.7 million, or 7%, more than the FY 2015-16 Budget of \$10.7 million, primarily due to increases in Property Taxes (0.2 million), Redevelopment Pass-Through revenue (\$0.2 million), and Ground Emergency Medical Transportation (GEMT) revenue (\$0.2 million). Some of the major highlights are:

- Property Tax revenue of \$4.4 million is expected to increase by 4% over the FY 2015-16 Budget of \$4.2 million and by 6% over the \$4.1 million FY 2015-16 Revised. This is due to an anticipated 6% assessed valuation increase over the FY 2015-16 assessed valuation based on a study prepared for the Mojave Water Agency.
- Paramedic Ambulance Fee revenue is anticipated to remain unchanged. This revenue represents the cash collections of the ambulance billing activity, with the FY 2016-17 Budget projected to be \$2.5 million as was the FY 2015-16 Budget. However, revenue is expected to be 4% above the FY 2015-16 Revised. See page C-18 for a more detailed explanation.
- Redevelopment Tax Increment Pass-Through for the FY 2016-17 Budget is projecting a 12% gain over the FY 2015-16 Budget, but a 3% increase from the FY 2015-16 Revised. This revenue is received directly from the County of San Bernardino in the wake of the state-wide dissolution of redevelopment agencies. The assessed valuation of the City is anticipated to grow by 6% based on a study commissioned by Mojave Water Agency, and this 6% gain is expected to increase pass-through revenue.

REVENUE

Summary and Highlights (Continued)

- Community Facilities District 94-1 revenue is expecting a 5% increase over the FY 2015-16 Budget. The FY 2014-15 levy of \$559,683 was 99% collected in that year, along with an additional \$8,726 of prior years' levies and penalties that were collected. The FY 2015-16 levy is \$569,706. The FY 2016-17 Budget is projecting revenue of \$592,190 which includes \$12,700 of additional assessments approved by the Council during FY 2015-16 and an estimated increase of 1.68% reflecting the Consumer Price Index (CPI) increase.
- Community Facilities District 2005-1. Part of the annual assessment includes a public safety portion to offset some of the costs that residential development places on the City's public safety providers. For the FY 2016-17 Budget, this revenue is expected to increase 2%, which is directed by the CFD's Rate and Method of Apportionment, a document that governs the calculation of the assessment.

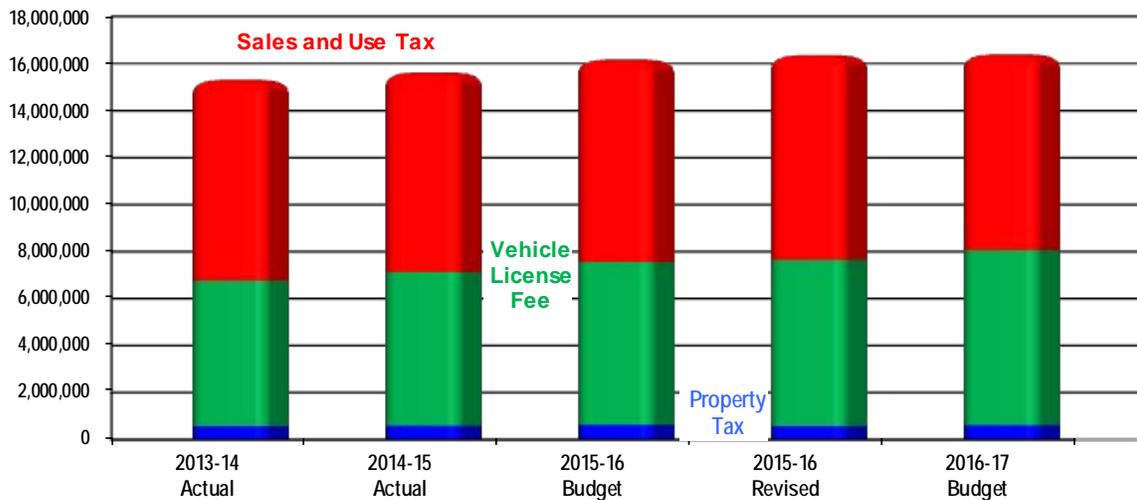
General Fund Summary of Major Revenues

	2013-14	2014-15	2015-16	2015-16	2016-17	% Change From 2015-16
<u>General Fund Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>	<u>Budget</u>
Sales and Use Tax	\$ 6,357,224	\$ 6,395,850	\$ 7,582,030	\$ 8,124,485	\$ 8,321,000	10%
Sales Tax Triple Flip	2,178,866	2,103,152	1,029,970	581,515	0	-100%
Total Sales and Use Tax	8,536,090	8,499,002	8,612,000	8,706,000	8,321,000	-3%
Vehicle License Fee (MLF)	0	0	0	37,192	0	n/a
VLF Swap Triple Flip	6,194,705	6,534,189	6,926,240	7,044,997	7,467,696	8%
Total Vehicle License	6,194,705	6,534,189	6,926,240	7,082,189	7,467,696	8%
Secured Property Tax	577,223	588,955	633,430	569,598	601,335	-5%
Transient Occupancy Tax	1,040,271	1,163,434	1,200,000	1,200,000	1,200,000	0%
Property Transfer Tax	147,482	231,387	190,000	190,000	200,000	5%
Franchise Fees	2,994,590	3,196,630	3,190,000	3,245,104	3,475,439	9%
Business License	211,495	226,846	215,000	236,646	236,646	10%
Community Facilities						
District 2005-1	399,483	261,730	266,967	266,967	272,306	2%
Leased Water Rights	1,440,522	1,508,026	1,631,512	1,631,512	1,932,554	18%
Development Related Revenues:						
Planning	183,553	203,801	189,039	179,179	174,837	-8%
Building & Safety	993,952	1,026,553	1,090,355	1,170,232	1,247,264	14%
Engineering	78,208	118,462	110,060	160,310	137,900	25%
Total Dev. Rel. Revenues	1,255,713	1,348,816	1,389,454	1,509,721	1,560,001	12%
Sub-Total Top 14 Revenue Sources	22,797,574	23,559,015	24,254,603	24,637,737	25,266,977	4%
All Other General Fund Revenues	2,376,521	1,840,285	1,200,750	1,563,878	1,420,796	18%
Total General Fund Revenues	\$25,174,095	\$25,399,300	\$25,455,353	\$26,201,615	\$26,687,773	5%

The total General Fund revenue is increasing from the FY 2015-16 Budget of \$25.5 million, to \$26.7 million, for a \$1.2 million, or 5% gain. The General Fund revenue change from the FY 2015-16 Budget to the FY 2015-16 Revised is an increase of \$0.5 million, or 2%, primarily due to the increase in Leased Water Rights of \$0.3 million from the FY 2015-16 Revised to the FY 2016-17 Budget.

REVENUE

Triple Flip Revenue Comparison



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
General Fund Revenue						
Sales and Use Tax	\$ 6,357,224	\$ 6,395,850	\$ 7,582,030	\$ 8,124,485	\$ 8,321,000	
Sales and Use Tax Triple Flip	2,178,866	2,103,152	1,029,970	581,515	0	
Sub-Total Sales Tax Revenues	8,536,090	8,499,002	8,612,000	8,706,000	8,321,000	-3%
Vehicle License Fees (VLF)	0	0	0	37,192	0	
Triple Flip - Vehicle License Fees	6,194,705	6,534,189	6,926,240	7,044,997	7,467,696	
Sub-Total VLF Revenues	6,194,705	6,534,189	6,926,240	7,082,189	7,467,696	8%
Secured Property Taxes	577,223	588,955	633,430	569,598	601,335	
Sub-Total Property Tax Revenues	577,223	588,955	633,430	569,598	601,335	-5%
TOTAL TRIPLE-FLIP EFFECTED GENERAL FUND REVENUES	\$15,308,018	\$15,622,146	\$16,171,670	\$16,357,787	\$16,390,031	1%

Sales and Use Tax – Sales Tax is currently 8.00% on various taxable items in San Bernardino County. The City's share is 1.00% of the 8.00%, with 6.25% going to the State, 0.50% to Measure I, and 0.25% applied to Local Transportation funding. The combined FY 2016-17 Budget estimate for Sales and Use Tax revenues is \$8.3 million, for a decrease of \$0.4 million from the FY 2015-16 Revised Budget. The \$8.3 million of the 2016-17 Budget reflects a 3% decrease from the FY 2015-16 Budget estimate. This decrease is due to an anticipated loss of fuel tax revenue.

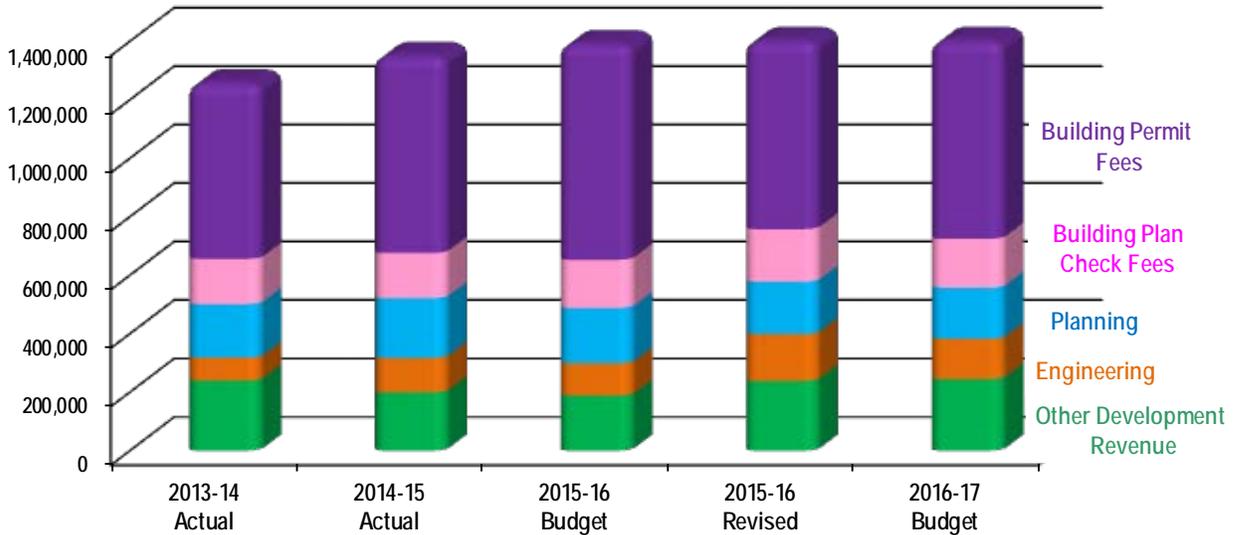
Vehicle License Fee (VLF) – The growth of the City's Triple Flip-Vehicle License Fees has been tied to the City's growth of assessed valuation since the first two years of the State's 'Triple Flip' Program which began in FY 2004-05. This revenue grew substantially through the FY 2008-09 Actual as the City's increase in assessed valuation reflected the dynamic growth of the housing boom. However, the assessed valuation moved substantially lower from FY 2009-10 through FY 2012-13 as revenue shrunk at the same pace. Assessed values began to recover starting in FY 2013-14 with a 4.3% increase for FY 2013-14, a 5.5% increase for FY 2014-15 and a 7.8% increase for FY 2015-16. The County Assessor will notify on July 1, 2016, through a press release, what the FY 2016-17 assessed valuation change is. However, it is anticipated to be a 6% increase, based on a study prepared for the Mojave Water Agency. The combined FY 2016-17 Budget for VLF and VLF Swap Triple Flip revenues estimate is \$7.5 million, an increase of approximately \$0.4 million, or 5.4%, from the 2015-16 Revised Budget. The \$7.5 million is \$0.5 million, or 8% more, than the FY 2015-16 Budget, and \$1.3 million, or 21% higher, than the FY 2013-14 Actual.

REVENUE

Triple Flip Revenue Comparison (Continued)

Secured Property Tax – Property owners pay a basic tax of 1% of their property's valuation to the County annually. The City's General Fund receives approximately 1.5 cents of every property tax dollar out of this 1% tax levy. The FY 2016-17 Budget of \$0.6 million is 5% less than the FY 2015-16 Budget, however a 6% increase over the 2015-16 Revised and 4% more than the FY 2013-14 Actual. This increase can be attributed to the nearly 21% growth in assessed valuation since FY 2012-13. This revenue source is estimated to be 2.3% of General Fund revenues.

General Fund Development Revenue



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Development Revenues						
Building Permit Fees	\$ 599,840	\$ 673,016	\$ 736,632	\$ 752,170	\$ 835,400	13%
Building Plan Check Fees	154,548	154,415	165,000	179,776	167,375	1%
Planning	183,553	203,801	189,039	179,179	174,837	-8%
Engineering	78,208	118,462	110,060	160,310	137,900	25%
Other Development Revenues	239,564	199,122	188,723	238,286	244,489	30%
Sub-Total Development Related Revenues	1,255,713	1,348,816	1,389,454	1,509,721	1,560,001	12%
Business License	211,495	226,846	215,000	236,646	236,646	10%
Total Development Revenues	\$1,467,208	\$1,575,662	\$1,604,454	\$1,746,367	\$1,796,647	12%

Overall, Development Related revenues, excluding Business License revenue, is projected to gain 12% over the FY 2015-16 Budget and 3% from the FY 2015-16 Revised. Development related revenues comprise 5.8% of the General Fund FY 2016-17 Budget estimates, but were 5.0% in FY 2013-14. Total Development Revenues represent a 22% increase from FY 2013-14 Actual revenues.

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 existing building codes in accordance with the California Government Code. Building Permit Fees represent 3.1% of the General Fund FY 2016-17 Budget revenue, which is up from 2.9% of the FY 2015-16 Budget. The FY 2016-17 Budget revenue projection estimates that 150 single family residential building permits will be issued during FY 2016-17. Commercial activity is projected to decrease; however, the FY 2016-17 Budget anticipates 87,328 square feet in new commercial projects.

REVENUE

General Fund Development Revenue (Continued)

Building Plan Check Fees – The purpose of these fees is to offset the cost of verifying that the proposed structures will be in compliance with existing building codes and zoning requirements. The FY 2016-17 Budget expects revenue approaching \$0.2 million, a 1% increase over the FY 2015-16 Budget, but a 7% decrease from the FY 2015-16 Revised estimate. The FY 2016-17 Budget estimate is based on residential development activity including 150 SFR's and commercial square footage of 87,328.

Planning related revenues, excluding Business License Revenue, for the FY 2016-17 Budget is predicting a 2% drop from the FY 2015-16 Revised, along with an 8% decline from the FY 2015-16 Budget. This budget to budget decrease in Planning related revenue is based on the type of projects, a 26% reduction in the square footage of commercial projects requiring review, and the corresponding regulating function of Planning. Planning related revenues for the FY 2016-17 Budget are estimated to be 5% less than the FY 2013-14 Actual.

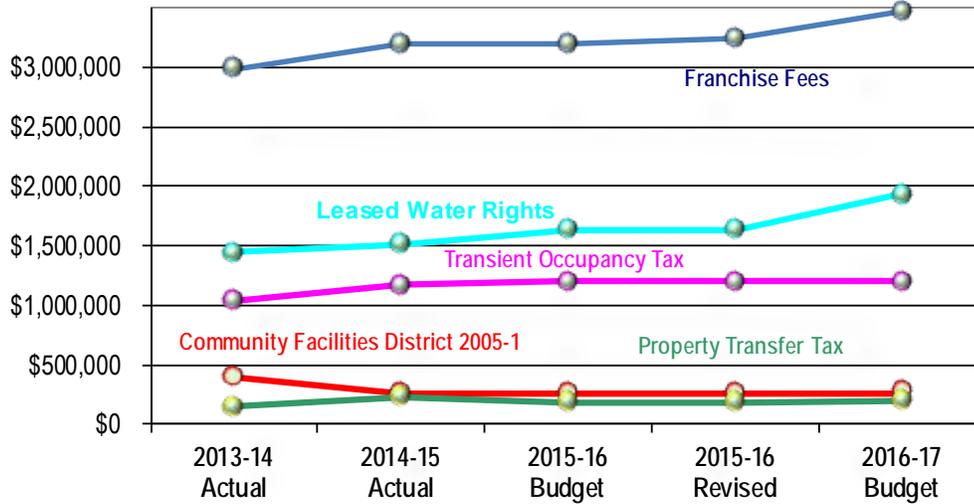
Engineering related revenues for the FY 2016-17 Budget are projecting a 14% decrease from the FY 2015-16 Revised but a 25% increase over the FY 2015-16 Budget. This budget to budget increase is based on the anticipated issuance of 150 single family permits (SFR's) and 87,328 square footage of commercial. Engineering is also responsible for processing public infrastructure development projects.

Other Development Revenues – This classification captures the remaining development revenues into one group. As a group, these revenues are less than 1% of the total General Fund FY 2016-17 Budget. For the FY 2016-17 Budget, these revenues are expected to increase 30% over the FY 2015-16 Budget. In addition, these reflect an increase of 3% compared to the FY 2015-16 Revised and 2% more than the FY 2013-14 Actual.

Business License – This revenue is paid by each business operating within the City. Revenue is projected to be consistent with the FY 2015-16 Revised but increase 10% over the FY 2015-16 Budget. It also exceeds FY 2013-14 Actual by 12%, which can be construed as a reflection of the local economy continuing to improve from the recession. As of June 30, 2015, there were approximately 3,812 active licenses in the City of which 2,896 were renewals from FY 2013-14. Through March 31, 2016, there are 4,041 active business licenses. This represents a 229 license, or 6% increase, over June 30, 2015.

REVENUE

Other General Fund Taxes and Leased Water Rights



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Franchise Fees	\$2,994,590	\$3,196,630	\$3,190,000	\$3,245,104	\$3,475,439	9%
Transient Occupancy Tax	1,040,271	1,163,434	1,200,000	1,200,000	1,200,000	0%
Property Transfer Tax	147,482	231,387	190,000	190,000	200,000	5%
Community Facilities District 2005-1	399,483	261,730	266,967	266,967	272,306	2%
Leased Water Rights	1,440,522	1,508,026	1,631,512	1,631,512	1,932,554	18%
Total Other Taxes & Leased Water Rights	\$6,022,348	\$6,361,207	\$6,478,479	\$6,533,583	\$7,080,299	9%

Overall, this group of revenues is anticipated to increase by 8% from the FY 2015-16 Revised and 9% over the FY 2015-16 Budget. The primary reason for this growth is the gains related to Franchise Fees and the Leased Water Rights. This group, *Other General Fund Taxes and Leased Water Rights*, comprises approximately 27% of the total General Fund FY 2016-17 Budgeted revenue estimates, which is slightly higher than the 25% for the FY 2015-16 Budget. By way of comparison, this group was 24% of the FY 2013-14 Actual, when total General Fund revenue was \$25.2 million.

Franchise Fees – The City imposes fees on refuse hauling; gas and electric utilities; and cable television companies operating in the City for the use and wear and tear of the City's right-of-ways. The fees range from two to ten percent (2% - 10%) of gross receipts. The FY 2016-17 Budget estimates revenue of \$3.5 million, which is a 7% increase over the FY 2015-16 Revised and 9% over the FY 2015-16 Budget, primarily because of the return of the Article 19 franchise revenue of \$135,202 and an increase for the utility franchises of Edison and Southwest Gas. This revenue source is 13% of the General Fund FY 2016-17 Budget, showing a slight increase from being 12.5% of the FY 2015-16 Budget and 11.9% of the FY 2013-14 Actual General Fund Budget.

Transient Occupancy Tax (TOT) – The City's 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 (streets and public safety) that the transient population use while temporarily staying in the City. It is expected that the revenue amounts will remain unchanged, reflecting a plateau in revenue as well as hotel occupancy. The FY 2016-17 Budget estimates revenue of \$1.2 million, the same amount as FY 2015-16 Revised and FY 2015-16 Budget. This revenue is 4.5% of the General Fund's FY 2016-17 Budget, an increase from the 4.1% in FY 2013-14.

REVENUE

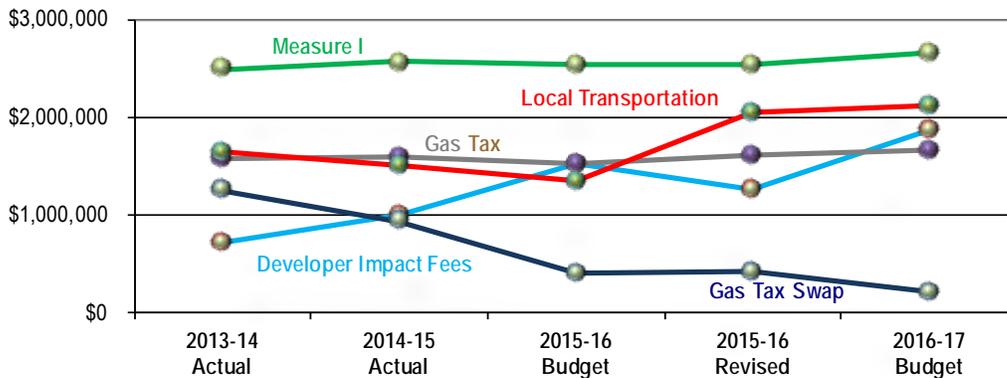
Other General Fund Taxes and Interest Income (Continued)

Property Transfer Tax – This revenue is based on the transfer of ownership of real property within the City. It serves as a barometer of future property tax revenues, as the sales price of a property re-establishes the assessed valuation base that the 1% property tax is applied to. The rate charged on the ownership transfer is \$1.10 per \$1,000 of the sale value, with the City and County splitting the tax equally (\$0.55 per \$1,000 to each). The FY 2016-17 Budget estimate is \$200,000 which equates to a 5% increase over the FY 2015-16 Revised and FY 2015-16 Budget of \$190,000. In addition, revenue has increased 36% from the FY 2013-14 Actual while remaining less than 1% of the General Fund's FY 2016-17 Budget.

Community Facilities District (CFD) 2005-1 – The special assessment district, generally west of Maple Avenue and south of Main Street, was formed to refinance the bonds of CFD 91-3 and to assess the properties within the district to repay the bonds and includes a public safety portion to offset some of the costs that residential development places on the City's public safety providers. For the 2016-17 Budget, this revenue is estimated to be \$272,306, or 1% of the City's total FY 2016-17 Budget. This reflects a 2% increase from the FY 2015-16 Budget of \$266,967.

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 (free production allowance) at 4,042 acre feet. For FY 2016-17 the lease rate is \$478 per acre foot. Compared to the FY 2015-16 Budget, the lease rate was \$436 per acre foot for 3,742 acre feet and for FY 2014-15; the lease rate was \$403 for 3,742 acre feet. In FY 2013-14, the rate was \$382 for 3,771 acre feet.

Streets and Transportation Related Funds



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Measure I - 2010 Renewal	2,494,976	2,561,187	2,533,470	2,537,377	2,665,406	5%
Gas Tax	1,579,333	1,591,634	1,523,189	1,618,380	1,669,582	10%
Gas Tax Swap	1,262,099	942,609	415,737	430,378	218,057	-48%
Local Transportation	1,641,375	1,505,569	1,352,184	2,053,829	2,113,262	56%
Sub-Total Streets Funds	6,977,783	6,600,999	5,824,580	6,639,964	6,666,307	14%
Developer Impact Fees	723,236	1,007,303	1,527,734	1,264,774	1,880,785	23%
Ranchero Road & Other Street Related Funds	1,533,830	97,852	2,805,013	114,726	3,015,018	7%
Total Streets & Transportation Related Funds	\$ 9,234,849	\$ 7,706,154	\$10,157,327	\$ 8,019,464	\$11,562,110	14%

Overall, this group of revenues at \$11.6 million expects a 14% gain over the FY 2015-16 Budget of \$10.2 million. An increase in the Local Transportation Fund offsets the anticipated decrease in Gas Tax Swap. The combined Streets-State/County funded revenue, which is an important ongoing revenue source, is projected to increase by 14% to approximately \$6.7 million, while Developer Impact Fees are anticipated to experience a 23% gain over the FY 2015-16 Budget.

REVENUE

Streets and Transportation Related Funds (Continued)

Measure I Renewal – This revenue is funded by the County's 1/2 cent sales tax, as the 2010 Renewal approved by the voters went into effect in April 2010. The money is restricted for street purpose expenditures which will maintain or enhance the capacity of the City's streets, and reflects a similar 5% increase over both the FY 2015-16 Revised and FY 2015-16 Budgets and is 7% higher than the FY 2013-14 Actual. These funds were not used to pay the now retired 2004 Streets bonds.

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, as well as contributing toward the retirement of the 2004 Streets bonds which were paid in full in FY 2015-16. The FY 2016-17 Budget projects a 6% increase over the FY 2013-14 Actual, a 10% increase over the FY 2015-16 Budget, and a 3% increase over FY 2015-16 Revised.

Gas Tax Swap – This source of revenue is State funded and, beginning with the FY 2011-12 Budget, legislative actions (ABx8 6 and ABx8 9 passed in March 2010) terminated the Proposition 42 Traffic Congestion Relief and 'swapped' it with the new Gas Tax Swap revenue. This revenue is used to fund street maintenance and to pay debt service on the 2004 Streets bonds which were paid off 8 years early in FY 2015-16. The FY 2016-17 Budget reflects a 48% decrease from the FY 2015-16 Budget, 49% less than FY 2015-16 Revised, and an 83% decline from the FY 2013-14 Actual.

This revenue decline over the past several fiscal years is primarily due to lower 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 (2016-17) 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).

Local Transportation – This is funded by the County 1/4 cent sales tax. The primary use of this revenue is transportation related, including supporting the operations of Victor Valley Transit Authority (VVTA), appropriate street maintenance and improvements, and to contribute toward the repayment of the 2004 Streets bonds, which were retired in FY 2015-16. The \$2.1 million is a slight decrease from the FY 2015-16 Revised of \$2.1 million, but 56% higher than the \$1.4 million FY 2015-16 Budget. In addition, this revenue is nearly \$0.5 million more than the FY 2013-14 Actual. This increase is a result of VVTA needing less of this revenue for their operations combined with the City's Sales & Use tax growth.

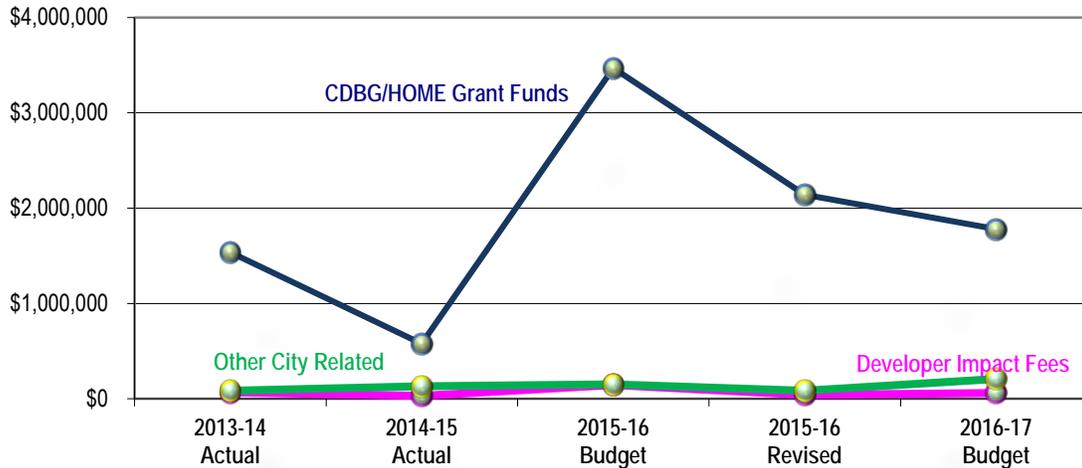
Sub-Total Streets-State/County Funded – Overall, this group as detailed above, is projected to increase 14% over the FY 2015-16 Budget, less than 1% over FY 2015-16 Revised, but decline 4% from the FY 2013-14 Actual.

Developer Impact Fees (DIFs) – Of the five DIF funds, two are restricted to street-related improvements, the DIF-Streets and the DIF-Storm Drainage, which are excluded from the continuing DIF reduction approved by the City Council in FY 2015-16 and will continue until the new DIF fee study rates are approved. These are locally controlled revenues and reflect the City's current upturn in residential permitting. For the FY 2016-17 Budget, these two DIF's are projected to increase 23% from the FY 2015-16 Budget and by 49% over the FY 2015-16 Revised Budget. The FY 2016-17 Budget anticipates 150 residential permits will pay this DIF along with 87,328 square feet of commercial.

Ranchero Road Undercrossing and Other Streets Related Funds – This group comprises five FY 2016-17 budgeted funds, each with special use restrictions related to streets and transportation. The funds included are City Streets CIP, 2004 Streets-Debt Service, Public Works Street Maintenance, AQMD (AB 2766) Transit, and the Township fund. Most notable of this group at 97% of the budget for this category is the City Streets CIP, which tracks grant funded projects and is estimating revenue of nearly \$2.7 million for FY 2016-17.

REVENUE

CDBG, Developer Impact Fee, and Other City Related Funds



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
CDBG-Entitlement	\$ 609,485	\$ 516,967	\$ 1,135,361	\$ 1,316,775	\$ 1,655,522	46%
CDBG Program Income	0	0	1,100,000	0	0	-100%
CDBG Loan Repayment	0	0	0	30,854	0	n/a
HOME Grant	14,902	37,819	15,700	20,694	21,344	36%
CDBG Revolving Loan	1,997	1,483	1,562	1,752	2,177	39%
CDBG Neighborhood Stabilization Program	909,796	21,330	1,214,417	769,295	100,206	-92%
CDBG/HOME Funds	1,536,180	577,599	3,467,040	2,139,370	1,779,249	-49%
Developer Impact - Fire	32,700	15,729	70,015	21,365	31,186	-55%
Developer Impact - Police	9,560	4,598	20,564	6,249	9,114	-56%
Developer Impact - Public Services	25,038	10,598	52,720	14,221	21,173	-60%
Developer Impact Fees (DIF)	67,298	30,925	143,299	41,835	61,473	-57%
AB3229 Supplemental Law	156,021	153,762	140,186	144,103	140,141	0%
Other City Related Funds	84,243	129,807	149,618	86,090	207,506	39%
Total City Other Funds	\$ 1,843,742	\$ 892,093	\$ 3,900,143	\$ 2,411,398	\$ 2,188,369	-44%

Overall, this group of 12 funds is projecting a 44% decline in FY 2016-17 from the FY 2015-16 Budget, mainly due to a decrease in expected CDBG/HOME funds revenue. This revenue comprises 81% of the group's total FY 16-17 Budget with the AB3229 Supplemental Law fund is at 26% of the total. Other City Related Funds make up about 10% of the total revenues while non-streets Developer Impact Funds include the remaining 3%.

CDBG/HOME – These grants are received from U.S. Department of Housing and Urban Development (HUD) and the State, for the purpose of improving areas of the City and providing housing assistance for low income families. The FY 2016-17 Budget is 23% higher than the FY 2015-16 Revised and 25% lower than the FY 2015-16 Budget. This is primarily due to not anticipating sale/program income for selling the Intergenerational Center (\$0.7 million) and the land under the County Government Center (\$0.4 million) in FY 2016-17. However, if any sale/reimbursement happens in FY 2016-17 and the transaction results in program income, the item will be presented to the Council during the fiscal year.

REVENUE

CDBG, Developer Impact Fee and Other City Related Funds (Continued)

CDBG-Neighborhood Stabilization Program (NSP) – This is a grant received from Housing and Urban Development (HUD) Neighborhood Stabilization Program (NSP), for the purpose of buying, rehabilitating, and reselling abandoned/foreclosed homes within the City. The FY 2016-17 Budget is 87% lower than the FY 2015-16 Revised and 92% less than the FY 2015-16 Budget primarily due to the large decline in the anticipated property sales in the upcoming fiscal year.

Developer Impact Fees – These non-street related Developer Impact Fees (DIFs) are made up of the Fire, Police, and Public Services DIF funds. During FY 2012-13, the City Council reduced these rates for 18 months for certain qualifying residential development. The reduction was extended in 2014 and again in FY 2015-16 until the new DIF fee study rates are approved. The revenue for the FY 2016-17 Budget is projecting a 47% increase over the FY 2015-16 Revised primarily due to an increase in commercial activity. The 57% decline between the FY 2015-16 Budget and FY 2016-17 Budget is a result of no anticipated residential construction revenue within these funds at this time. The revenue for this group of funds is received at the end of the building process and must be paid before occupancy.

Other City Related Funds – The six funds in this group include: the County High Desert Government Center, the Redevelopment Administration fund, the AB3229 Supplemental Law Enforcement grant fund, the Environmental Programs grant fund, the Reimbursable Grants fund, the Disaster Preparedness grant fund, and the City Debt Service fund. Each of these funds has restrictions limiting how its money can be spent. The largest fund in this revenue group is the Environmental Programs Grant fund, with revenues of \$0.2 million.

Community Development Commission

<u>REVENUE DETAIL</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Budget</u>	2015-16 <u>Revised</u>	2016-17 <u>Budget</u>	%Change From 2015-16 <u>Budget</u>
Rents & Leases	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0%
Reimbursements/Other Agencies	81,879	47,961	112,500	112,500	116,625	4%
Miscellaneous Revenue	39,750	20,817	0	40	0	n/a
Proceeds from Land Sale	8,003	0	433,004	10,000	0	-100%
All Other Revenue	1,200	15,497	15,655	14,900	14,863	-5%
Total Community Development Commission Revenue	\$ 190,832	\$ 144,275	\$ 621,159	\$ 197,440	\$ 191,488	-69%

The FY 2016-17 Budget for the Community Development Commission is \$0.2 million. This is 3% lower than the FY 2015-16 Revised and is 69% less than the FY 2015-16 Budget primarily due to no anticipated land sales. Instead, the FY 2016-17 Budget shows the major revenue to be reimbursements from other agencies (Opportunity High Desert) comprising 61% of the total revenue of the Commission, with rents and leases providing 31% of the total.

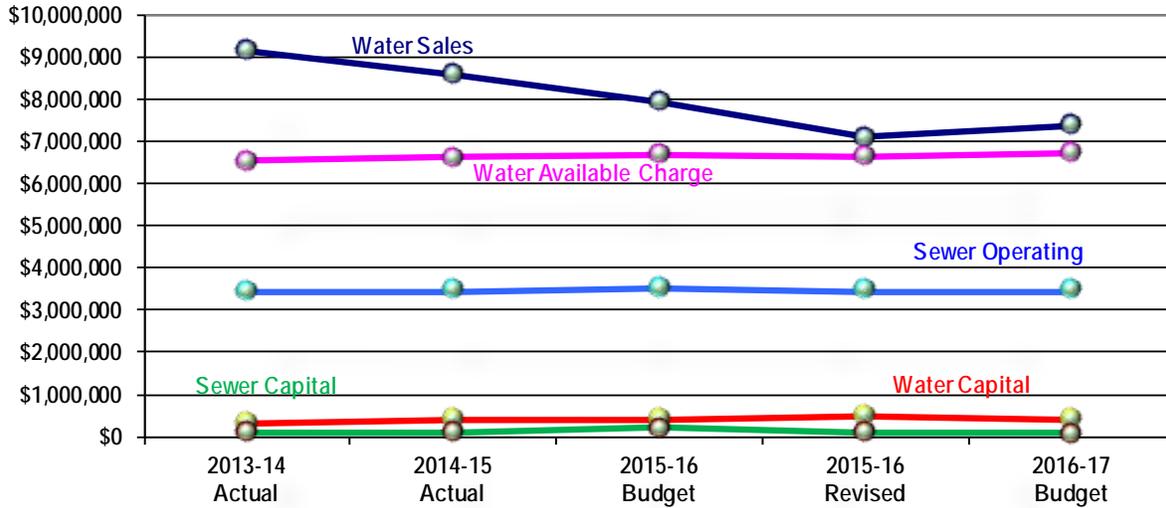
Hesperia Housing Authority

<u>REVENUE DETAIL</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Budget</u>	2015-16 <u>Revised</u>	2016-17 <u>Budget</u>	%Change From 2015-16 <u>Budget</u>
Housing Authority - Interest	\$ 61,786	\$ 57,180	\$ 47,434	\$ 59,000	\$ 62,000	31%
Rents & Leases	22,338	29,900	18,000	12,000	12,000	-33%
Taxes	155,489	0	0	0	0	n/a
Proceeds from Land Sales	128,140	0	1,129,848	727,663	17,000	-98%
All Other Revenue	88,965	98,133	190,959	98,589	95,311	-50%
Total Housing Authority Revenue	\$ 456,718	\$ 185,213	\$ 1,386,241	\$ 897,252	\$ 186,311	-87%

The FY 2016-17 Budget for the Hesperia Housing Authority is \$0.2 million. The FY 2016-17 Budget shows the major revenue source to be other revenues comprised mainly of loan repayments which are 51% of the Authority's total revenue. The next largest revenue source, at 33%, is interest. The 2016-17 Budget is 87% less than the prior year's budget and 79% lower than the 2015-16 Revised due to the large expected decrease in anticipated land sales.

REVENUE

Water District Revenue Trend



REVENUE DETAIL	2013-14	2014-15	2015-16	2015-16	2016-17	%Change
	Actual	Actual	Budget	Revised	Budget	From 2015-16 Budget
Water Sales/Residential	\$7,936,001	\$7,282,238	\$6,772,600	\$5,977,700	\$6,276,585	-7%
Water Sales/Business	432,435	428,124	386,900	402,432	404,505	5%
Water Sales/Public Building	495,161	471,394	444,600	447,758	440,750	-1%
Water Sales/Irrigation	251,083	229,077	217,500	183,588	186,000	-14%
Water Sales/Construction	44,530	190,952	141,800	72,967	75,000	-47%
Water Sales/Industrial	3,888	7,180	2,500	13,584	14,000	460%
Sub-total Water Sales	\$9,163,098	\$8,608,965	\$7,965,900	\$7,098,029	\$7,396,840	-7%
Water Availability Charge	6,542,963	6,620,441	6,700,000	6,657,352	6,723,926	0%
Total Water Sales	15,706,061	15,229,406	14,665,900	13,755,381	14,120,766	-4%
Water Capital	306,762	414,951	396,000	500,000	415,000	5%
Sewer Operating	3,430,885	3,492,978	3,530,215	3,482,815	3,504,653	-1%
Sewer Capital	90,913	123,234	202,008	104,800	85,100	-58%
All Other District Revenue	1,259,027	1,188,647	1,120,026	1,349,098	7,610,056	579%
Total Water District Revenue	\$20,793,648	\$20,449,216	\$19,914,149	\$19,192,094	\$25,735,575	29%

Water District – In January 2008, the Water District enacted the recommendations of a report by Bartle and Wells Associates, a public financial advisory consultant. That report outlined a series of annual rate increases through FY 2011-12. Overall, the FY 2016-17 Budget anticipates growth of 29% from the FY 2015-16 Budget and 34% over the FY 2015-16 Revised.

Water Sales – Water Customers pay for the water use registered by their meter. The FY 2016-17 Budget projects a 7% decrease from the FY 2015-16 Budget but a 5% increase over FY 2015-16 Revised. This decrease from the prior year's budget is primarily based on the continued State mandated 28% usage cutback and customers looking to reduce consumption during the current California drought. The 7% decline from the FY 2015-16 Budget is based on mixed factors. The main reason for the decrease is the expected ongoing conservation efforts of consumers which will be offset, in part, by new customers connecting to the water system from recent development activity. There is no planned consumption rate increase for the overall FY 2016-17 Budget. However, a small increase in water consumption from the 2015-16 Revised is anticipated, as consumers have no further means of continued reduction in future years.

REVENUE

Water District Revenue Trend (Continued)

Water Availability Charge – This is a standard charge on a customer's bill based on the size of the water meter at the service address. The meters range in size from 5/8 inch to 8 inches. The FY 2016-17 Budget projects a minor increase, due to recent development activity, over the FY 2015-16 Budget and FY 2015-16 Revised, even though no increase in rates is planned for FY 2016-17.

Water Capital – This is the charge for new water meter installations based on the set-up of new services. This development impact fee revenue is paid when the building permit is issued, therefore the estimated number of paid permits will differ from the other DIF fees. The FY 2016-17 Budget of \$0.4 million is based on 150 residential permits and is 5% more than the FY 2015-16 Budget but 17% less than the 2015-16 Revised which included 9 commercial permits. Although the fee has been reduced by about 25% due to the Council-approved extension of the reduced DIF fees, which will continue until the new DIF fee study rates are approved, anticipated development activity is forecasting a revenue increase of 35% over the FY 2013-14 Actual.

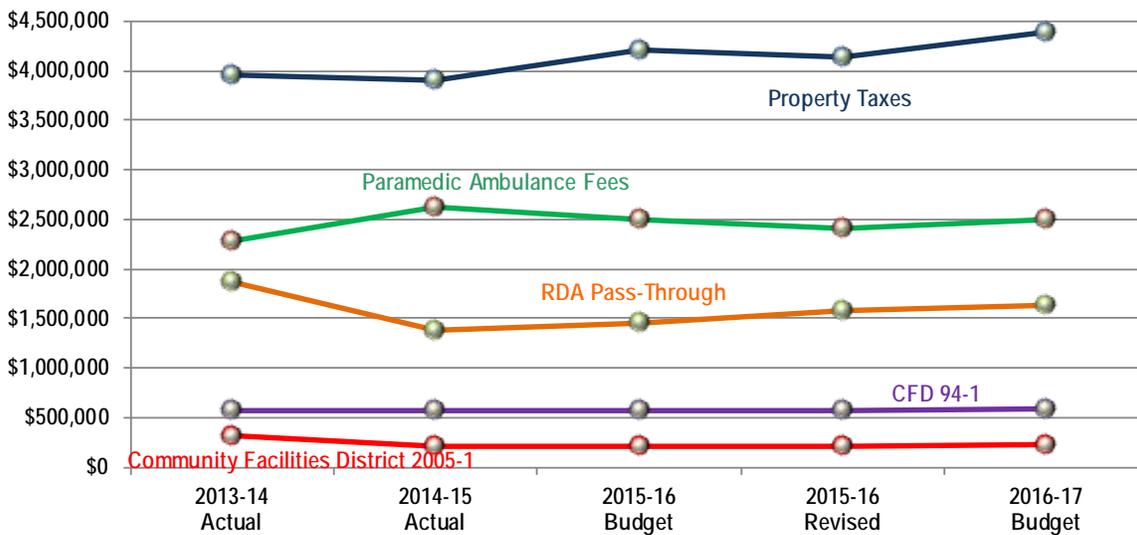
Sewer Operating – Sewer services are primarily available along the Main Street corridor and the western portion of the City and comprise about 17% of the District's water customers. Sewer Billing is the primary revenue of this group. Sewer Billing revenue is expected to reach \$3.5 million in the FY 2016-17 Budget, an increase of \$21,838 from the FY 2015-16 Revised amount of \$3.5 million, but a slightly less than 1% decrease from the FY 2015-16 Budget reflecting more new home construction served by septic systems. In addition, this budget to budget decrease is due to more anticipated development activity in the FY 2015-16 Budget than actually has occurred, as shown when compared to the FY 2015-16 Revised.

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 2016-17 Budget projects a 58% revenue decrease from the FY 2015-16 Budget, despite the increased development activity, primarily due to fewer units connecting to sewer. This is primarily the result of new construction occurring in areas of the City not currently served by sewer.

All Other District Revenue – This group of revenues comprise the remaining Water District Operating and Capital revenue (about 30% of total District revenue) of which property rental revenue (\$0.3 million) and property tax revenue (\$0.4 million) are about 8% of this group. This group is projecting a 579% increase over the FY 2015-16 Budget due to the Proposition 84 Drought Relief Grant in the amount of \$1.5 million and Proposition 1 Grant related to the recycled water pipeline for \$4.7 million. Revenue, not including the drought-related grants, is expected to exceed the FY 2015-16 Budget by 126% due to increases in water meter services, reconnection revenues, and Eagle Plaza rent.

REVENUE

Fire District Revenue Trend



REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	%Change From 2015-16 Budget
Property Taxes	\$3,952,319	\$3,909,852	\$4,204,291	\$4,144,443	\$4,393,110	4%
Redevelopment (RDA) Pass-Through	1,867,920	1,382,366	1,452,473	1,579,078	1,627,387	12%
RDA Pass-Through - Capital	560,709	625,061	662,327	762,018	807,739	22%
Paramedic Ambulance Fees	2,289,233	2,615,055	2,500,000	2,400,000	2,500,000	0%
Community Facilities District 94-1	565,812	567,094	563,191	569,706	592,190	5%
Community Facilities District 2005-1	326,850	214,143	218,426	218,426	222,795	2%
SAFER Grant	584,151	718,125	0	0	0	n/a
Ground Emergency Medical Transportation (GEMT)	0	173,222	285,375	101,530	450,733	58%
All Other Revenue	828,319	790,891	783,931	854,480	822,327	5%
Total Fire District Revenue	\$10,975,313	\$10,995,809	\$10,670,014	\$10,629,681	\$11,416,281	7%

Fire District – Overall, the FY 2016-17 Budget reflects a 7% increase over the FY 2015-16 Budget, with the primary reason being an increase in Property Taxes revenue. The largest individual revenue source for the Fire District is Property Tax revenue, which is 38% of the District's total revenues, followed by Paramedic Ambulance Fees which are 22%. Property Tax revenues and the former Redevelopment Pass-Through payments make up 60% of the District's revenues, which highlights the sensitivity any changes in the City's assessed valuation has on the Fire District's finances.

Property Taxes – Property owners pay a basic tax of 1% of their property's valuation to the County annually. The Fire District receives approximately 15% of every property tax dollar of this 1% levy. Property values have been increasing steadily since FY 2013-14 and are expected to continue. Property Tax revenue, about 41% of the District's total revenue for the 2016-17 Budget, is expected to rise 4%, or \$0.2 million over the FY 2015-16 Budget. However, the FY 2016-17 Budget is nearly \$0.3 million, or 6% higher than the FY 2015-16 Revised, demonstrating the continued increase in property values since the recession.

Redevelopment Pass-Through – In the past, this revenue was received from the Hesperia Community Redevelopment Agency (HCRA) as a Pass-Through of property tax increment received by the Redevelopment Agency. Starting February 1, 2012, this revenue has been received from the County of San Bernardino in the wake of the dissolution of all Redevelopment Agencies by the State of California. For the FY 2016-17 Budget, this source of revenue is expected to be about \$0.2 million, or 12%, more than the FY 2015-16 Budget. For the FY 2016-17 Budget, this revenue source is approximately 14% of the District's total revenue.

REVENUE

Fire District Revenue Trend (Continued)

Redevelopment Pass-Through Capital is expected to receive \$0.8 million from the County in the form of pass through payments calculated from property tax revenue to the Successor Agency of the former Hesperia Community Redevelopment Agency. The FY 2016-17 Budget reflects an anticipated increase of 6% in assessed valuation. This fund's revenue will be used to pay for the Hesperia Fire Protection District's capital expenditures like vehicles and buildings.

Paramedic Ambulance Fees – This is revenue received from ambulance transportation billing. The \$2.5 million FY 2016-17 Budget estimates a 4%, or \$0.1 million increase, from the FY 2015-16 Revised and no variance with the FY 2015-16 Budget. Analysis shows that year-to-date FY 2015-16 gross billing (sales) revenue through February 2016, compared to February 2015, is \$0.9 million, or 13%, less. However, while the cash received is 1% less, for the same period, cash collections as a percent of sales are 3% higher. The District will continue to run five ambulances into FY 2016-17. The primary reason for the FY 2016-17 Budget remaining at the level of the FY 2015-16 Budget is cash collections and gross billing revenue are expected to remain at approximately the same level in FY 2016-17.

Community Facilities District 94-1 – This special assessment district, generally west of Maple Avenue, was formed to assess new development for the increased cost burden on the Fire District for providing services. For the FY 2016-17 Budget, this revenue is projected to increase over FY 2015-16 by 5% primarily due to the Consumer Price Index (CPI) increase from the prior fiscal year, and the annexing of additional new development. This revenue source comprises almost 5% of the District's revenue for the FY 2016-17 Budget.

Community Facilities District (CFD) 2005-1 – This special assessment district, generally west of Maple Avenue and south of Main Street, was formed to refinance the bonds of CFD 91-3 and assesses the properties within that district to repay the bonds. Part of the annual assessment includes a public safety portion to offset some of the costs the residential development places on the City's public safety providers. For the FY 2016-17 Budget, this revenue is expected to increase by 2% which is the maximum annual increase per the rate method of apportionment.

SAFER Grant – The SAFER (Staffing for Adequate Fire and Emergency Response) grant was a two-year Federal Emergency Management Agency (FEMA) grant intended to provide funding to rehire the staff that was reduced during FY 2011-12. The board-approved option added a 5th ambulance to the fleet staffed by Limited-Term Firefighters/Paramedics. This grant ended June 30, 2015.

Ground Emergency Medical Transportation (GEMT) – This revenue source is from the State of California to reimburse California fire districts for the portion of the lost Medi-Cal revenue when transporting Medi-Cal patients. For FY 2016-17, the \$450,733 budget consists of the estimated claims for FY 2015-16 and a refile of the FY 2009-10, FY 2010-11, and FY 2014-15 claims in FY 2016-17. Though this revenue will continue into future fiscal years, it will gradually decrease year over year.

All Other Revenue – This group of revenues comprises 7% of the District's FY 2016-17 Budget and is projected to increase 4% from the FY 2015-16 Budget. The Non-Transport EMS Charge is the single largest revenue in this group and is expected to be approximately \$198,000. Other group revenues include those related to the household hazardous waste center, fire prevention, fire inspections, and others related to the ambulance function and interest earnings.

**REVENUE
SUMMARY BY MAJOR GROUP**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
General Fund Revenue						
Taxes	\$ 10,825,604	\$ 10,803,824	\$ 10,962,457	\$ 11,024,120	\$ 10,657,307	-3%
Fines & Forfeitures	305,955	287,059	248,140	222,000	276,720	12%
Interest	20,285	19,731	18,152	17,687	22,039	21%
Intergovernmental	6,194,705	6,534,189	6,926,240	7,082,189	7,467,696	8%
Charges for Services	2,130,128	1,962,906	1,783,817	2,200,107	2,248,959	26%
Licenses & Permits	368,527	297,477	316,044	316,809	330,638	5%
Grants	140,617	68,370	158,870	106,359	111,713	-30%
Other Operating	5,187,007	5,422,612	5,041,133	5,229,944	5,570,701	11%
All Other	1,267	3,132	500	2,400	2,000	300%
Total General Fund Revenue	<u>\$ 25,174,095</u>	<u>\$ 25,399,300</u>	<u>\$ 25,455,353</u>	<u>\$ 26,201,615</u>	<u>\$ 26,687,773</u>	5%
Street, Transportation, and Other Related City Funds						
Streets Related Funds	\$ 9,147,888	\$ 7,608,581	\$ 10,087,819	\$ 7,943,925	\$ 11,243,999	11%
Other Transportation Related Funds	86,961	97,573	69,508	75,539	318,111	358%
Other City Related Funds	2,415,264	1,529,435	4,574,516	3,192,123	3,016,717	-34%
Total Streets & Other City Revenue	<u>\$ 11,650,113</u>	<u>\$ 9,235,589</u>	<u>\$ 14,731,843</u>	<u>\$ 11,211,587</u>	<u>\$ 14,578,827</u>	-1%
Total City Funds	<u>\$ 36,824,208</u>	<u>\$ 34,634,889</u>	<u>\$ 40,187,196</u>	<u>\$ 37,413,202</u>	<u>\$ 41,266,600</u>	3%
Community Development Comm. Community Development Comm. Fund	\$ 190,832	\$ 144,275	\$ 621,159	\$ 197,440	\$ 191,488	-69%
Hesperia Housing Authority Hesperia Housing Authority Funds	\$ 456,718	\$ 185,213	\$ 1,386,241	\$ 897,252	\$ 186,311	-87%
Water District Revenue						
700 Water Operating Fund	\$ 16,941,973	\$ 16,418,053	\$ 15,785,926	\$ 15,104,094	\$ 15,503,485	-2%
701 Water Capital Fund	329,877	414,951	396,000	500,385	6,642,337	1577%
Total Water Operating & Capital Funds	<u>\$ 17,271,850</u>	<u>\$ 16,833,004</u>	<u>\$ 16,181,926</u>	<u>\$ 15,604,479</u>	<u>\$ 22,145,822</u>	37%
710 Sewer Operating Fund	\$ 3,430,885	\$ 3,492,978	\$ 3,530,215	\$ 3,482,815	\$ 3,504,653	-1%
711 Sewer Capital Fund	90,913	123,234	202,008	104,800	85,100	-58%
Total Sewer Operating & Capital Funds	<u>\$ 3,521,798</u>	<u>\$ 3,616,212</u>	<u>\$ 3,732,223</u>	<u>\$ 3,587,615</u>	<u>\$ 3,589,753</u>	-4%
Total Water District Revenue	<u>\$ 20,793,648</u>	<u>\$ 20,449,216</u>	<u>\$ 19,914,149</u>	<u>\$ 19,192,094</u>	<u>\$ 25,735,575</u>	29%
200 Fire District Revenue	\$ 10,403,791	\$ 10,358,467	\$ 9,995,641	\$ 9,848,956	\$ 10,587,933	6%
TOTAL ALL FUNDS	<u>\$ 68,669,197</u>	<u>\$ 65,772,060</u>	<u>\$ 72,104,386</u>	<u>\$ 67,548,944</u>	<u>\$ 77,967,907</u>	8%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
General Fund Revenue						
Taxes						
Secured Property Tax	\$ 449,853	\$ 444,454	\$ 470,000	\$ 474,300	\$ 501,600	7%
100 19 220 0000 4000						
Prior Secured Property Tax	21,437	14,143	25,000	13,000	14,000	-44%
100 19 220 0000 4005						
HOPTR	7,530	7,207	7,430	7,298	7,735	4%
100 19 220 0000 4410						
Current Supplemental Property Tax	64,642	81,164	85,000	34,000	35,000	-59%
100 19 220 0000 4010						
Prior Supplemental Property Tax	33,761	41,987	46,000	41,000	43,000	-7%
100 19 220 0000 4011						
Sub-total Property Tax	\$ 577,223	\$ 588,955	\$ 633,430	\$ 569,598	\$ 601,335	-5%
VVEDA Tax increment	12,749	12,547	11,978	14,415	15,280	28%
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	6,357,224	6,395,850	7,582,030	8,124,485	8,321,000	10%
100 19 220 0000 4100						
Sales and Use Tax Triple Flip	2,178,866	2,103,152	1,029,970	581,515	0	-100%
100 19 220 0000 4105						
Sub-Total Sales and Use Tax	\$ 8,536,090	\$ 8,499,002	\$ 8,612,000	\$ 8,706,000	\$ 8,321,000	-3%
Community Facilities District #2005-1	399,483	261,730	266,967	266,967	272,306	2%
100 51 510 0000 4031						
Transient Occupancy Tax	1,040,271	1,163,434	1,200,000	1,200,000	1,200,000	0%
100 19 220 0000 4140						
Property Transfer Tax	147,482	231,387	190,000	190,000	200,000	5%
100 19 220 0000 4145						
Other Taxes	77,306	11,769	13,082	42,140	12,386	-5%
Total Taxes	\$ 10,825,604	\$ 10,803,824	\$ 10,962,457	\$ 11,024,120	\$ 10,657,307	-3%
Fines & Forfeitures						
Vehicle Code Fines	\$ 178,557	\$ 185,954	\$ 160,000	\$ 125,000	\$ 180,000	13%
100 51 510 0000 5500						
Booking Fees	0	0	0	80	0	n/a
100 51 510 0000 5540						
DUI Arrest Fees	29,822	35,200	31,200	35,000	30,000	-4%
100 51 510 0000 5530						
Vehicle Tow Fees	29,832	29,450	31,520	22,200	25,000	-21%
100 51 510 0000 5510						
Other Fines & Forfeitures	67,744	36,455	25,420	39,720	41,720	64%
Total Fines & Forfeitures	\$ 305,955	\$ 287,059	\$ 248,140	\$ 222,000	\$ 276,720	12%
Interest						
Interest Income – City	\$ 20,285	\$ 19,731	\$ 18,152	\$ 17,687	\$ 22,039	21%
100 19 220 0000 5600						
Total Interest	\$ 20,285	\$ 19,731	\$ 18,152	\$ 17,687	\$ 22,039	21%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>General Fund Revenue (Continued)</u>						
Intergovernmental						
Vehicle License Fee	\$ 0	\$ 0	\$ 0	\$ 37,192	\$ 0	n/a
100 19 220 0000 4400						
Triple Flip - Motor Vehicle In-Lieu	6,194,705	6,534,189	6,926,240	7,044,997	7,467,696	8%
100 19 220 0000 4405						
Total Intergovernmental	\$ 6,194,705	\$ 6,534,189	\$ 6,926,240	\$ 7,082,189	\$ 7,467,696	8%
Charges for Services						
General Plan Update	\$ 3,617	\$ 4,982	\$ 5,000	\$ 5,000	\$ 5,000	0%
100 29 300 3000 4942						
EIR Fees	8,713	7,362	0	637	0	n/a
100 29 300 3000 4954						
Tentative Tract	13,558	4,203	4,600	12,000	12,000	161%
100 29 300 3000 4990						
Home Occupancy	57,499	61,946	55,000	17,250	17,250	-69%
100 29 300 3000 4960						
Tenant Improvement Plan Review	10,062	4,946	7,000	6,000	6,000	-14%
100 29 300 3000 4963						
Tentative Parcel	2,601	4,097	3,000	7,000	6,000	100%
100 29 300 3000 4995						
Project Extension	1,805	3,191	4,000	4,400	4,200	5%
100 29 300 3000 4957						
Conditional use	22,122	15,552	23,000	30,000	30,000	30%
100 29 300 3000 5015						
Site Plans	6,677	23,408	23,000	30,000	30,000	30%
100 29 300 3000 5005						
Rental Housing Inspection Fee	1,820	0	0	0	0	n/a
100 29 305 3010 5038						
Business License	211,495	226,846	215,000	236,646	236,646	10%
100 29 300 3000 4200						
Administration Fine-Code Enforcement	604,475	216,164	100,000	255,000	260,000	160%
100 29 305 3010 5405						
Municipal Code Fines	103,999	146,305	80,000	107,000	110,000	38%
100 29 305 3010 5420						
Building Plan Check Fees	154,548	154,415	165,000	179,776	167,375	1%
100 29 300 3020 5030						
Building Permit Fees	599,840	673,016	736,632	752,170	835,400	13%
100 29 300 3020 4250						
Automation Fee	89,569	97,445	80,000	113,000	115,000	44%
100 29 300 3020 4930						
Microfilm Fee	1,518	1,782	2,500	3,000	2,895	16%
100 29 300 3020 4935						
Parks & Rec Collection Fees	900	2,050	2,000	2,100	3,125	56%
100 29 300 3020 5027						
Lot Grading Permit Fees	30,379	34,536	30,000	38,000	32,560	9%
100 29 300 3020 4255						

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
General Fund Revenue (Continued)						
Charges for Services (Continued)						
Final Subdivision Processing Fee 100 29 310 3100 5010	\$ 0	\$ 3,134	\$ 5,000	\$ 2,500	\$ 5,000	0%
Final P/M Processing Fee 100 29 310 3100 5012	30	2,780	2,000	5,000	3,000	50%
Construction Permit Fee 100 29 310 3100 4260	5,872	10,006	7,700	12,750	10,000	30%
Engineering Plan Check Fees 100 29 310 3100 5045	8,953	11,871	13,000	14,700	15,000	15%
Grading Plan Review Fees 100 29 310 3100 5050	5,543	14,601	15,000	9,700	10,000	-33%
Construction Inspection Fees 100 29 310 3100 5035	31,881	54,524	38,500	89,000	70,000	82%
Administration Fine-Animal Control 100 29 305 5000 5405	63,870	81,231	70,000	165,000	166,000	137%
Other Charges for Services	88,782	102,513	96,885	102,478	96,508	0%
Total Charges for Services	\$ 2,130,128	\$ 1,962,906	\$ 1,783,817	\$ 2,200,107	\$ 2,248,959	26%
Licenses & Permits						
Animal Licenses 100 29 305 5000 4210	\$ 209,324	\$ 192,354	\$ 187,000	\$ 187,000	\$ 195,000	4%
Animal Impound Fee 100 29 305 5000 5065	49,679	43,160	50,000	50,000	50,000	0%
FOG Annual Inspection 100 29 300 3020 5034	33,538	23,345	36,000	36,724	38,099	6%
Other Licenses & Permits	75,986	38,618	43,044	43,085	47,539	10%
Total Licenses & Permits	\$ 368,527	\$ 297,477	\$ 316,044	\$ 316,809	\$ 330,638	5%
Grants						
CDBG Grant - Environmental 100 07 200 0000 4700	\$ 58,325	\$ 10,658	\$ 95,000	\$ 65,000	\$ 65,000	-32%
Police JAG Grant 100 51 510 0000 4700	0	2,000	0	1,000	1,000	n/a
Police Dept. of Justice LLEBG Grant 100 51 510 0000 4770	21,455	26,008	27,500	25,419	26,008	-5%
Police Off Highway 100 51 510 0000 4790	0	13,579	15,000	14,940	19,705	31%
Police Sobriety Grant 100 51 510 0000 4797	26,779	0	0	0	0	n/a
Police Homeland Security Grant 100 51 510 0000 4811	29,858	16,125	21,370	0	0	-100%
Police ABC Shoulder Tap Grant 100 51 510 0000 4815	4,200	0	0	0	0	n/a
Total Grants	\$ 140,617	\$ 68,370	\$ 158,870	\$ 106,359	\$ 111,713	-30%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
General Fund Revenue (Continued)						
Other Operating						
Article 19 Landfill Fee	\$ 16,565	\$ 0	\$ 0	\$ 0	\$ 135,202	n/a
100 19 220 0000 4170						
Cable Franchise Fee	666,201	709,406	700,000	705,000	730,000	4%
100 19 220 0000 4150, 4151						
Advance Disposal Franchise Fee	1,064,873	1,185,500	1,180,000	1,185,000	1,207,000	2%
100 19 220 0000 4155						
Utilities Franchise Fee	996,951	1,051,724	1,060,000	1,105,104	1,153,237	9%
100 19 220 0000 4160						
Water Franchise Fee	250,000	250,000	250,000	250,000	250,000	0%
100 19 220 0000 4165						
Sub Total Franchise Fees	<u>\$ 2,994,590</u>	<u>\$ 3,196,630</u>	<u>\$ 3,190,000</u>	<u>\$ 3,245,104</u>	<u>\$ 3,475,439</u>	<u>9%</u>
State Mandated Claims SB90	\$ 51,174	\$ 439,503	\$ 50,000	\$ 183,461	\$ 47,000	-6%
100 19 220 0000 4500						
Assessment Cost Recovery	8,405	5,252	4,303	4,303	4,485	4%
100 19 220 0000 5830						
Leased Water Rights-Other	15,280	64,480	69,324	69,324	219,880	217%
100 19 220 0000 5871						
Leased Water Rights-RLF	1,368,324	1,443,546	1,562,188	1,562,188	1,712,674	10%
100 19 220 0000 5872						
Leased Water Rights-Golf	56,918	0	0	0	0	n/a
100 19 220 0000 5873						
Pet Adoption Charges	58,800	54,879	62,500	56,000	60,000	-4%
100 29 305 5000 4215						
Cell Tower Rent	20,545	20,956	21,375	21,446	21,803	2%
100 19 220 0000 5885						
CSI Grant Reimbursement	11,965	42,840	60,000	15,819	0	-100%
100 29 310 3110 4860						
Library Electricity Reimb	9,721	16,413	10,000	10,000	10,000	0%
100 29 310 3110 5804						
Other Operating	591,285	138,113	11,443	62,299	19,420	70%
Total Other Operating	<u>\$ 5,187,007</u>	<u>\$ 5,422,612</u>	<u>\$ 5,041,133</u>	<u>\$ 5,229,944</u>	<u>\$ 5,570,701</u>	<u>11%</u>
All Other						
Miscellaneous/General Govt.	\$ 1,267	\$ 3,132	\$ 500	\$ 2,400	\$ 2,000	300%
100 19 220 0000 5950						
Total All Other	<u>\$ 1,267</u>	<u>\$ 3,132</u>	<u>\$ 500</u>	<u>\$ 2,400</u>	<u>\$ 2,000</u>	<u>300%</u>
Total General Fund Revenue	<u>\$ 25,174,095</u>	<u>\$ 25,399,300</u>	<u>\$ 25,455,353</u>	<u>\$ 26,201,615</u>	<u>\$ 26,687,773</u>	<u>5%</u>
170 Community Development Commission						
Interest						
CDC - Interest	\$ 1,200	\$ 15,497	\$ 15,655	\$ 14,900	\$ 14,863	-5%
170 25 261 0000 5600						
Total Interest Income	<u>\$ 1,200</u>	<u>\$ 15,497</u>	<u>\$ 15,655</u>	<u>\$ 14,900</u>	<u>\$ 14,863</u>	<u>-5%</u>

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
170 Community Development Commission (Continued)						
Other						
Rents & Leases 170 25 261 0000 5700	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0%
Reimbursements/Other Agencies 170 25 261 0000 5800	81,879	47,961	112,500	112,500	116,625	4%
Proceeds from Land Sale 170 19 220 0000 5900	8,003	0	433,004	10,000	0	-100%
Misc. Revenue 170 25 261 0000 5950	39,750	20,817	0	40	0	n/a
Total CDC Other	\$ 189,632	\$ 128,778	\$ 605,504	\$ 182,540	\$ 176,625	-71%
Total Community Development Commission	\$ 190,832	\$ 144,275	\$ 621,159	\$ 197,440	\$ 191,488	-69%
(370, 371)						
370 Hesperia Housing Authority						
Interest						
Housing Authority - Interest 370 19 220 0000 5600	\$ 61,786	\$ 57,180	\$ 47,434	\$ 59,000	\$ 62,000	31%
Total Interest	\$ 61,786	\$ 57,180	\$ 47,434	\$ 59,000	\$ 62,000	31%
Other						
Loan Repayments 370 25 263 0000 4746	\$ 83,109	\$ 83,944	\$ 84,788	\$ 84,929	\$ 85,639	1%
Rents & Leases 370 25 263 0000 5700	22,338	29,900	18,000	12,000	12,000	-33%
Proceeds from Land Sales 370 25 263 0000 5900	128,140	0	1,129,848	727,663	17,000	-98%
Miscellaneous 370 25 263 0000 5950	1,775	10,000	1,500	7,000	1,500	0%
Other Revenue	0	0	0	487	0	n/a
Total Other	\$ 235,362	\$ 123,844	\$ 1,234,136	\$ 832,079	\$ 116,139	-91%
Total Hesperia Housing	\$ 297,148	\$ 181,024	\$ 1,281,570	\$ 891,079	\$ 178,139	-86%
371 VVEDA Housing						
Taxes						
VVEDA Housing Authority - Tax Increment 371 25 261 0000 4068	\$ 155,489	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Total Taxes	\$ 155,489	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Interest						
VVEDA Housing Authority - Interest 371 19 220 0000 5600	\$ 4,081	\$ 4,189	\$ 4,248	\$ 6,173	\$ 8,172	92%
Total Interest	\$ 4,081	\$ 4,189	\$ 4,248	\$ 6,173	\$ 8,172	92%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
371 VVEDA Housing (Continued)						
Other (Continued)						
Rents & Leases	\$ 0	\$ 0	\$ 100,423	\$ 0	\$ 0	-100%
371 19 220 0000 5700						
Total Other	\$ 0	\$ 0	\$ 100,423	\$ 0	\$ 0	-100%
Total VVEDA Housing	\$ 159,570	\$ 4,189	\$ 104,671	\$ 6,173	\$ 8,172	-92%
Total HHA Funds	\$ 456,718	\$ 185,213	\$ 1,386,241	\$ 897,252	\$ 186,311	-87%
Other City Funds						
Community Development Block Grant (CDBG) Funds (251, 252, 253, 257)						
251 CDBG Fund						
CDBG Administration Reimbursement	\$ 609,485	\$ 516,967	\$ 1,135,361	\$ 1,316,775	\$ 1,655,522	46%
251 25 270 2700 4730						
CDBG Loan Repayment	0	0	0	30,854	0	n/a
251 25 270 2700 4746						
CDBG Program Income	0	0	1,100,000	0	0	-100%
251 25 270 2700 5903						
Total CDBG Fund 251	\$ 609,485	\$ 516,967	\$ 2,235,361	\$ 1,347,629	\$ 1,655,522	-26%
252 HOME Grant Fund						
Interest						
CDBG HOME Grant Program Interest Income	\$ 14,892	\$ 20,502	\$ 14,000	\$ 18,594	\$ 19,244	37%
252 19 220 0000 5600						
DOIM Income from Home Activites	0	17,317	1,700	2,100	2,100	24%
252 25 264 2700 4758						
Total Interest Income	\$ 14,892	\$ 37,819	\$ 15,700	\$ 20,694	\$ 21,344	36%
Grants						
CDBG HOME Grant 2000	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	n/a
252 25 264 2700 4750						
Total Grants	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Total HOME Fund 252	\$ 14,902	\$ 37,819	\$ 15,700	\$ 20,694	\$ 21,344	36%
253 CDBG-Revolving Loan Fund						
CDBG Revolving Loan Program Interest Income	\$ 1,997	\$ 1,483	\$ 1,562	\$ 1,752	\$ 2,177	39%
253 19 220 0000 5600						
Total CDBG-Revolving Loan Fund 253	\$ 1,997	\$ 1,483	\$ 1,562	\$ 1,752	\$ 2,177	39%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14	2014-15	2015-16	2015-16	2016-17	% Change From 2015-16
	Actual	Actual	Budget	Revised	Budget	Budget
<u>Other City Funds (Continued)</u>						
NSP - Interest Income	1,689	3,001	2,966	4,607	5,902	99%
257 19 220 0000 5600						
NSP - Proceeds from Sales	799,104	0	1,079,953	396,518	83,000	-92%
257 25 270 2700 5901						
NSP - Rents/Lease	2,187	7,690	10,172	11,304	11,304	11%
257 25 270 2700 5870						
Program Income from NSP Activities	106,386	0	121,126	356,866	0	-100%
257 25 270 2700 5903						
Gain on Sale of Assets	0	10,599	0	0	0	n/a
257 25 270 2700 5915						
NSP Miscellaneous	430	40	200	0	0	-100%
257 25 270 2700 5950						
Total CDBG-Neighborhood Stabilization Fund 257	\$ 909,796	\$ 21,330	\$ 1,214,417	\$ 769,295	\$ 100,206	-92%
Total CDBG Funds (251, 252, 253, 257)	\$ 1,536,180	\$ 577,599	\$ 3,467,040	\$ 2,139,370	\$ 1,779,249	-49%
150 Redevelopment Administration						
Redevelopment Administration Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	n/a
150 19 220 0000 5600						
Total Redevelopment Administration Fund 150	\$ 0	n/a				
204 Measure I - 2010 Renewal Fund						
Measure I - 2010 Renewal Interest Income	\$ 5,159	\$ 4,930	\$ 4,864	\$ 8,771	\$ 10,370	113%
204 19 220 0000 5600						
Measure I - 2010 Renewal	2,489,817	2,556,257	2,528,606	2,528,606	2,655,036	5%
204 29 310 3150 4126						
Total Measure I - 2010 Renewal Fund 204	\$ 2,494,976	\$ 2,561,187	\$ 2,533,470	\$ 2,537,377	\$ 2,665,406	5%
205 Gas Tax Fund						
Interest						
Gas Tax Fund Interest Income	\$ 694	\$ 1,022	\$ 0	\$ 869	\$ 1,106	n/a
205 19 220 0000 5600						
SubTotal Interest	\$ 694	\$ 1,022	\$ 0	\$ 869	\$ 1,106	n/a

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
205 Gas Tax Fund (Continued)						
Intergovernmental						
Gas Tax Section 2105 205 29 310 3150 4130	\$ 616,062	\$ 540,854	\$ 522,795	\$ 558,414	\$ 575,707	10%
Gas Tax Section 2106 205 29 310 3150 4132	296,037	339,267	274,303	277,038	285,808	4%
Gas Tax Section 2107 205 29 310 3150 4134	659,040	695,491	718,591	774,559	799,461	11%
Gas Tax Section 2107.5 205 29 310 3150 4135	7,500	15,000	7,500	7,500	7,500	0%
SubTotal Intergovernmental	\$ 1,578,639	\$ 1,590,612	\$ 1,523,189	\$ 1,617,511	\$ 1,668,476	10%
Total Gas Tax Fund 205	\$ 1,579,333	\$ 1,591,634	\$ 1,523,189	\$ 1,618,380	\$ 1,669,582	10%
206 Gas Tax Swap						
Gas Tax Swap Interest Income 206 19 220 0000 5600	\$ 102	\$ 275	\$ 1,254	\$ 524	\$ 647	-48%
Gas Tax Swap 7360 206 29 310 3150 4136	1,261,997	942,334	414,483	429,854	217,410	-48%
Total Gas Tax Swap Fund 206	\$ 1,262,099	\$ 942,609	\$ 415,737	\$ 430,378	\$ 218,057	-48%
207 Local Transportation Fund						
Local Transportation Fund Interest Income 207 19 220 0000 5600	\$ 2,312	\$ 1,212	\$ 2,184	\$ 106	\$ 0	-100%
Local Transportation SB325 - Article 8 207 29 310 3150 4110	1,639,063	1,504,357	1,350,000	2,053,723	2,113,262	57%
Total Local Transportation Fund 207	\$ 1,641,375	\$ 1,505,569	\$ 1,352,184	\$ 2,053,829	\$ 2,113,262	56%
254 AQMD (AB2766 - Transit) Fund						
AQMD Fund Interest Income 254 19 220 0000 5600	\$ 369	\$ 329	\$ 330	\$ 143	\$ 29	-91%
Grant Reimbursement 254 29 700 7133 4700	0	0	0	0	243,800	n/a
AQMD - AB2766 Transit Grant 254 29 310 3150 4875	60,665	62,192	61,000	66,250	65,000	7%
Total AQMD Fund 254	\$ 61,034	\$ 62,521	\$ 61,330	\$ 66,393	\$ 308,829	404%
255 AB3229 Supplemental Law Fund						
AB2339 Supplemental Law Interest Income 255 19 220 0000 5600	\$ 219	\$ 139	\$ 186	\$ 103	\$ 141	-24%
AB3229 COP's Grant 255 51 510 0000 4780	155,802	153,623	140,000	144,000	140,000	0%
Total AB3229 Supplemental Law Fund 255	\$ 156,021	\$ 153,762	\$ 140,186	\$ 144,103	\$ 140,141	0%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
256 Environmental Programs Grants						
Environmental Programs Grants Fund						
Interest Income	\$ 55	\$ 35	\$ 56	\$ 15	\$ 0	-100%
256 19 220 0000 5600						
Beverage Recycling Grant	24,100	0	23,881	24,272	24,272	2%
256 07 200 0000 4710						
Recycling Revenue	5,205	8,885	9,000	9,000	9,000	0%
256 07 200 0000 5895						
Tire Grant	14,156	12,158	20,494	27,529	25,619	25%
256 07 200 2001 4700						
Illegal Dumping Abatement Grant	0	0	69,200	0	124,141	79%
256 07 200 2002 4700						
Litter Fines	89	79	0	0	0	n/a
256 51 510 0000 5402						
Miscellaneous Revenue	1,000	0	0	0	0	n/a
Total Environmental Programs Grants Fund 256	\$ 44,605	\$ 21,157	\$ 122,631	\$ 60,816	\$ 183,032	49%
260 Disaster Preparedness Grant						
Disaster Preparedness Grant Fund Interest Income						
260 19 220 0000 5600	\$ 52	\$ 75	\$ 82	\$ 146	\$ 182	122%
Disaster Preparedness Grant Reimbursement	22,398	38,039	24,036	22,604	22,450	-7%
260 07 200 0000 4700						
Miscellaneous Revenue	2,595	2	2,000	1,600	1,500	-25%
Total Disaster Preparedness Grant Fund 260	\$ 25,045	\$ 38,116	\$ 26,118	\$ 24,350	\$ 24,132	-8%
263 Public Works Street Maintenance						
Public Works Street Maintenance Interest Income						
263 19 220 0000 5600	\$ 1,576	\$ 1,940	\$ 2,006	\$ 2,257	\$ 2,879	44%
Public Works Graffiti Miscellaneous Income	21,911	27,256	2,000	2,787	2,000	0%
Total Public Works Street Maintenance 263	\$ 23,487	\$ 29,196	\$ 4,006	\$ 5,044	\$ 4,879	22%
300 Streets Development Impact Fee (DIF) Fund						
Streets DIF Interest Income	\$ 0	\$ 0	\$ 0	\$ 438	\$ 501	n/a
300 19 220 0000 5600						
Streets DIF Fees	634,235	885,609	1,345,528	1,102,268	1,652,285	23%
300 29 310 3150 5060						
Insurance Reimbursement	0	0	0	8,749	0	n/a
300 29 700 7046 5803						
Total Streets DIF Fund 300	\$ 634,235	\$ 885,609	\$ 1,345,528	\$ 1,111,455	\$ 1,652,786	23%

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
301 Storm Drain Development Impact Fee (DIF) Fund						
Storm Drain DIF Interest Income 301 19 220 0000 5600	\$ 5,038	\$ 5,361	\$ 5,372	\$ 8,519	\$ 10,947	104%
Storm Drain DIF Fees 301 29 310 3150 5088	83,963	116,333	176,834	144,800	217,052	23%
Total Storm Drain DIF 301	\$ 89,001	\$ 121,694	\$ 182,206	\$ 153,319	\$ 227,999	25%
302 Fire Development Impact Fee (DIF) Fund						
Fire DIF Interest Income 302 19 220 0000 5600	\$ 2,025	\$ 2,079	\$ 2,100	\$ 3,208	\$ 4,114	96%
Fire DIF Fees 302 29 310 3150 5062	30,675	13,650	67,915	18,157	27,072	-60%
Total Fire DIF 302	\$ 32,700	\$ 15,729	\$ 70,015	\$ 21,365	\$ 31,186	-55%
303 Police Development Impact Fee (DIF) Fund						
Police DIF Interest Income 303 19 220 0000 5600	\$ 608	\$ 635	\$ 642	\$ 978	\$ 1,254	95%
Police DIF Fees 303 29 310 3150 5063	8,952	3,963	19,922	5,271	7,860	-61%
Total Police DIF 303	\$ 9,560	\$ 4,598	\$ 20,564	\$ 6,249	\$ 9,114	-56%
304 Public Services Development Impact Fee (DIF) Fund						
Public Services DIF Interest Income 304 19 220 0000 5600	\$ 386	\$ 30	\$ 14	\$ 164	\$ 214	1429%
Public Services DIF Fees 304 29 310 3150 5064	24,652	10,568	52,706	14,057	20,959	-60%
Total Public Services DIF 304	\$ 25,038	\$ 10,598	\$ 52,720	\$ 14,221	\$ 21,173	-60%
400 2004 Streets Debt Service Fund						
2004 Streets Debt Service Interest Income 400 19 220 0000 5600	\$ 2,440	\$ 5,856	\$ 4,172	\$ 4,102	\$ 4,403	6%
Total 2004 Streets Debt Service Fund 400	\$ 2,440	\$ 5,856	\$ 4,172	\$ 4,102	\$ 4,403	6%
401 City Debt Service Fund						
City Debt Service Fund Interest Income 401 19 220 0000 5600	\$ 1,101	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Total City Debt Service Fund 401	\$ 1,101	\$ 0	\$ 0	\$ 0	\$ 0	n/a

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
402 2012 Water Rights Debt Service Fund						
2012 Water Rights Debt Service Fund						
Interest Income	\$ 146	\$ 260	\$ 17	\$ 484	\$ 244	1335%
402 19 220 0000 5600						
Total 2012 Water Rights Debt Service Fund 402	\$ 146	\$ 260	\$ 17	\$ 484	\$ 244	1335%
403 2005 COP Debt Service Fund						
2005 Refinance Debt Service Fund Interest						
Income	\$ 668	\$ 790	\$ 852	\$ 440	\$ 98	-88%
403 19 220 0000 5600						
Reimbursement/Other Agencies	0	69,484	0	0	0	n/a
403 19 220 0000 5800						
Total 2005 Refinance Debt Service Fund 403	\$ 668	\$ 70,274	\$ 852	\$ 440	\$ 98	-88%
503 High Desert Government Center						
Reimbursement						
503 29 650 6520 5800	\$ 12,678	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Total High Desert Government Center Fund 503	\$ 12,678	\$ 0	\$ 0	\$ 0	\$ 0	n/a
504 City Streets CIP						
FEMA 2010 Grant						
504 29 700 7091 4821	\$ 0	\$ 0	\$ 1,185,537	\$ 5,115	\$ 1,180,420	0%
County Reimbursement-Ranchero Corridor						
Reimbursement	0	0	22,500	22,500	0	-100%
504 29 700 7094 5800						
Park and Ride MDAQMD Grant						
504 29 650 6523 4700	0	0	184,346	0	184,346	0%
Park and Ride CMAQ Grant						
504 29 650 6523 4800	0	0	508,000	0	508,000	0%
2011-12 Street Improvement Proj / SRTS						
Grant	14,794	0	0	0	0	n/a
504 29 700 7121 4700						
Willow Street Paseo SRTS						
504 29 700 7123 4700	0	0	834,900	11,182	823,718	-1%
Bear Valley/Sequoia Bicycle Bypass TDA						
Article 3 Grant	544,556	0	0	0	0	n/a
504 29 700 7124 4700						
2012-13 Street Improvement Proj / VVTA						
Reimbursement	181,506	0	0	0	0	n/a
504 29 700 7125 5800						
Other Miscellaneous						
	77	61	0	60	0	n/a
Total City Streets CIP Fund 504	\$ 740,933	\$ 61	\$ 2,735,283	\$ 38,857	\$ 2,696,484	-1%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
507 Township						
Township Interest	\$ 216	\$ 218	\$ 222	\$ 330	\$ 423	91%
507 19 220 0000 5600						
Total Township Fund 507	\$ 216	\$ 218	\$ 222	\$ 330	\$ 423	91%
600 Rancho Road Undercrossing Fund						
US DOT-Federal Highway Administration Grant	\$ 183,164	\$ 0	\$ 0	\$ 0	\$ 0	n/a
600 29 700 7046 4700						
NCPDP Grant Reimb	13,536	0	0	0	0	n/a
600 29 700 7046 4835						
SAFETEA-LU Federal Grant	222,185	0	0	0	0	n/a
600 29 700 7046 4833						
SANBAG-STP Grant	224,903	0	0	0	0	n/a
600 29 700 7046 4834						
Prop 1B - SLPP	61,932	0	0	0	0	n/a
600 29 700 7046 4843						
Total Rancho Road Undercrossing Fund 600	\$ 705,720	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Streets, Transportation, and Other City Funds Summary						
Streets Capital Improvement Project (CIP) Funds						
204 Measure I - 2010 Renewal	2,494,976	2,561,187	2,533,470	2,537,377	2,665,406	5%
205 Gas Tax	1,579,333	1,591,634	1,523,189	1,618,380	1,669,582	10%
206 Gas Tax Swap	1,262,099	942,609	415,737	430,378	218,057	-48%
207 Local Transportation	1,641,375	1,505,569	1,352,184	2,053,829	2,113,262	56%
300 Street Development Impact Fee	634,235	885,609	1,345,528	1,111,455	1,652,786	23%
301 Storm Drain Development Impact Fee	89,001	121,694	182,206	153,319	227,999	25%
504 City Streets CIP	740,933	61	2,735,283	38,857	2,696,484	-1%
507 Township	216	218	222	330	423	91%
600 Rancho Rd Undercrossing	705,720	0	0	0	0	n/a
Total Streets CIP Related Revenue Funds	\$ 9,147,888	\$ 7,608,581	\$ 10,087,819	\$ 7,943,925	\$ 11,243,999	11%
Other Transportation Related Funds						
254 AQMD (AB2766 Transit)	\$ 61,034	\$ 62,521	\$ 61,330	\$ 66,393	\$ 308,829	404%
263 Public Works Street Maintenance	23,487	29,196	4,006	5,044	4,879	22%
400 2004 Streets Debt Service	2,440	5,856	4,172	4,102	4,403	6%
Total Other Transportation Funds	\$ 86,961	\$ 97,573	\$ 69,508	\$ 75,539	\$ 318,111	358%
Total Streets Capital and Other Transportation Funds	\$ 9,234,849	\$ 7,706,154	\$ 10,157,327	\$ 8,019,464	\$ 11,562,110	14%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Funds (Continued)</u>						
Other City Related Funds						
150 Redevelopment Administration	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	n/a
251 Community Development						
Block Grant	609,485	516,967	2,235,361	1,347,629	1,655,522	-26%
252 HOME Grant	14,902	37,819	15,700	20,694	21,344	36%
253 CDBG Revolving Loan						
Program	1,997	1,483	1,562	1,752	2,177	39%
255 AB3229 Supplemental Law	156,021	153,762	140,186	144,103	140,141	0%
256 Environmental Programs						
Grants	44,605	21,157	122,631	60,816	183,032	49%
257 Neighborhood Stabilization						
Program	909,796	21,330	1,214,417	769,295	100,206	-92%
260 Disaster Preparedness Grant	25,045	38,116	26,118	24,350	24,132	-8%
302 Fire Development Impact Fee	32,700	15,729	70,015	21,365	31,186	-55%
303 Police Development Impact						
Fee	9,560	4,598	20,564	6,249	9,114	-56%
304 Public Services Development						
Impact Fee	25,038	10,598	52,720	14,221	21,173	-60%
401 City Debt Service Fund	1,101	0	0	0	0	n/a
402 Water Rights Debt Service Fund	146	260	17	484	244	1335%
403 2005 COP Refinance Debt Service Fund	668	70,274	852	440	98	-88%
503 High Desert County						
Government Center	12,678	0	0	0	0	n/a
Total Other City Related Funds	\$ 1,843,742	\$ 892,093	\$ 3,900,143	\$ 2,411,398	\$ 2,188,369	-44%
Total Streets CIP, Other Transportation, and Other City Related Funds	\$ 11,078,591	\$ 8,598,247	\$ 14,057,470	\$ 10,430,862	\$ 13,750,479	-2%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Water District</u>						
700 Water Operating Fund						
Taxes						
Secured Property Taxes 700 29 400 4070 4000	\$ 263,813	\$ 271,408	\$ 297,588	\$ 280,743	\$ 297,588	0%
VVEDA Pass-Through 700 29 400 4070 4095	6,552	8,088	6,996	9,291	9,848	41%
Other Taxes	50,358	7,914	7,572	31,014	8,234	9%
Total Taxes	\$ 320,723	\$ 287,410	\$ 312,156	\$ 321,048	\$ 315,670	1%
Interest						
Interest Income 700 29 400 4070 5605	\$ 6,668	\$ 5,898	\$ 4,776	\$ 8,910	\$ 8,910	87%
Total Interest	\$ 6,668	\$ 5,898	\$ 4,776	\$ 8,910	\$ 8,910	87%
Intergovernmental						
City Rent Charge 700 29 400 4070 5880	\$ 52,537	\$ 52,537	\$ 52,537	\$ 52,537	\$ 52,537	0%
Total Intergovernmental	\$ 52,537	\$ 52,537	\$ 52,537	\$ 52,537	\$ 52,537	0%
Charges for Services						
Water Sales/Residential 700 29 400 4060 5100	\$ 7,936,001	\$ 7,282,238	\$ 6,772,600	\$ 5,977,700	\$ 6,276,585	-7%
Water Sales/Business 700 29 400 4060 5101	432,435	428,124	386,900	402,432	404,505	5%
Water Sales/Public Building 700 29 400 4060 5102	495,161	471,394	444,600	447,758	440,750	-1%
Water Sales/Irrigation 700 29 400 4060 5103	251,083	229,077	217,500	183,588	186,000	-14%
Water Sales/Construction 700 29 400 4060 5104	44,530	190,952	141,800	72,967	75,000	-47%
Water Sales/Industrial 700 29 400 4060 5105	3,888	7,180	2,500	13,584	14,000	460%
Water Availability Charge 700 29 400 4060 5110	6,542,963	6,620,441	6,700,000	6,657,352	6,723,926	0%
Sub-Total Water Billing Revenue	\$ 15,706,061	\$ 15,229,406	\$ 14,665,900	\$ 13,755,381	\$ 14,120,766	-4%
Water Meter Fees 700 29 400 4070 5140	32,464	44,520	51,200	137,000	175,250	242%
Reconnection Fees 700 29 400 4070 5130	244,343	186,332	145,000	191,500	188,500	30%
Water Inspection 700 29 400 4070 5180	3,652	7,037	4,500	2,500	2,500	-44%
New Account Setup 700 29 400 4060 5191	18,019	118,872	110,000	99,100	113,000	3%
Rent Eagle Plaza 700 29 400 4070 5875	159,672	103,973	105,300	218,209	218,478	107%
Other Charges for Services	86,697	114,003	116,361	123,887	109,450	-6%
Total Charges for Services	\$ 16,250,908	\$ 15,804,143	\$ 15,198,261	\$ 14,527,577	\$ 14,927,944	-2%
Grants						
MWA Toilet Grant 700 29 400 4010 4700	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 0	n/a
Total Grants	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 0	n/a

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Water District (Continued)</u>						
Other Operating						
Other Operating	\$ 187,694	\$ 194,086	\$ 192,896	\$ 176,022	\$ 180,424	-6%
Total Other Operating	\$ 187,694	\$ 194,086	\$ 192,896	\$ 176,022	\$ 180,424	-6%
All Other						
All Other	\$ 123,443	\$ 35,979	\$ 25,300	\$ 18,000	\$ 18,000	-29%
Total All Other	\$ 123,443	\$ 35,979	\$ 25,300	\$ 18,000	\$ 18,000	-29%
Total Water Operating Fund 700	\$ 16,941,973	\$ 16,418,053	\$ 15,785,926	\$ 15,104,094	\$ 15,503,485	-2%
701 Water Capital Fund						
Charges for Services						
Capital Facility Charges	\$ 306,762	\$ 414,951	\$ 396,000	\$ 500,000	\$ 415,000	5%
701 29 400 4070 5120						
Prop 84 Drought Relief Grant	0	0	0	0	1,500,000	n/a
701 29 800 8087 4851						
Prop 1 State Water Board	0	0	0	0	4,727,337	n/a
701 29 800 8087 4852						
Other Charges for Services	23,115	0	0	385	0	n/a
Total Water Capital Fund 701	\$ 329,877	\$ 414,951	\$ 396,000	\$ 500,385	\$ 6,642,337	1577%
Total Water Operating and Capital Fund Revenues	\$ 17,271,850	\$ 16,833,004	\$ 16,181,926	\$ 15,604,479	\$ 22,145,822	37%
<u>710 Sewer Operating Fund</u>						
Interest						
Interest Income	\$ 5,484	\$ 5,428	\$ 6,800	\$ 8,900	\$ 9,000	32%
710 19 220 0000 5600						
Total Interest	\$ 5,484	\$ 5,428	\$ 6,800	\$ 8,900	\$ 9,000	32%
Charges for Services						
Sewer Billing	\$ 3,352,554	\$ 3,412,190	\$ 3,450,000	\$ 3,400,000	\$ 3,422,438	-1%
710 29 420 4200 5200						
Zone J Sewer Billing	69,216	69,216	69,215	69,215	69,215	0%
710 29 420 4200 5210						
Sewer Inspections	3,068	5,200	3,000	3,500	3,000	0%
710 29 420 4200 5260						
Other Charges for Services	563	944	1,200	1,200	1,000	-17%
Total Charges for Service	\$ 3,425,401	\$ 3,487,550	\$ 3,523,415	\$ 3,473,915	\$ 3,495,653	-1%
Total Sewer Operating Fund 710	\$ 3,430,885	\$ 3,492,978	\$ 3,530,215	\$ 3,482,815	\$ 3,504,653	-1%
<u>711 Sewer Capital Fund</u>						
Charges for Services						
Sewer Connections	\$ 87,592	\$ 120,128	\$ 200,000	\$ 100,000	\$ 80,000	-60%
711 29 420 4200 5220						
Interest Income	2,563	2,417	2,008	4,800	5,100	154%
711 19 220 0000 5600						
Miscellaneous Revenue	758	689	0	0	0	n/a
711 29 420 4200 5950						
Total Sewer Capital Fund 711	\$ 90,913	\$ 123,234	\$ 202,008	\$ 104,800	\$ 85,100	-58%
Total Sewer Operating & Capital	\$ 3,521,798	\$ 3,616,212	\$ 3,732,223	\$ 3,587,615	\$ 3,589,753	-4%
TOTAL WATER DISTRICT (700, 701, 710, 711)	\$ 20,793,648	\$ 20,449,216	\$ 19,914,149	\$ 19,192,094	\$ 25,735,575	29%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>200 Fire District Fund</u>						
Taxes						
Secured Property Taxes 200 55 521 0000 4000	\$ 3,952,319	\$ 3,909,852	\$ 4,204,291	\$ 4,144,443	\$ 4,393,110	4%
CFD #94-1 200 55 521 0000 4030	565,812	567,094	563,191	569,706	592,190	5%
CFD #2005-1 200 55 521 0000 4031	326,850	214,143	218,426	218,426	222,795	2%
Redevelopment Agency Pass-Through 200 55 521 0000 4090	1,867,920	1,382,366	1,452,473	1,579,078	1,627,387	12%
Fire Capital Pass-Through 502 19 220 0000 4090	560,709	625,061	662,327	762,018	807,739	22%
VVEDA Pass-Through 200 55 521 0000 4095	97,851	120,797	133,626	140,044	148,447	11%
Total Taxes	\$ 7,371,461	\$ 6,819,313	\$ 7,234,334	\$ 7,413,715	\$ 7,791,668	8%
Interest						
Interest-Fire Operating 200 55 521 0000 5320	\$ 1,037	\$ 178	\$ 356	\$ 0	\$ 0	-100%
Fire Capital Interest Income 502 19 220 0000 5600	10,813	12,281	12,046	18,707	20,609	71%
Total Interest	\$ 11,850	\$ 12,459	\$ 12,402	\$ 18,707	\$ 20,609	66%
Charges for Services						
Fire Hazard Inspection 200 55 523 0000 5335	\$ 149,650	\$ 125,181	\$ 141,464	\$ 134,352	\$ 135,000	-5%
Paramedic Ambulance Fees 200 55 525 0000 5300	2,289,233	2,615,055	2,500,000	2,400,000	2,500,000	0%
Ground Emergency Medical Transportation (GEMT) 200 55 525 0000 5303	0	173,222	285,375	101,530	450,733	58%
Non-Transport EMS Charge 200 55 525 0000 5315	180,920	177,290	169,597	198,000	198,000	17%
Ambulance Membership Service 200 55 525 0000 5305	13,575	12,675	9,200	12,000	10,000	9%
City/County HazMat Contract 200 55 527 0000 5368	152,686	152,686	152,686	152,686	152,686	0%
Other Charges for Services	88,815	98,769	85,688	128,222	110,399	29%
Total Charges for Services	\$ 2,874,879	\$ 3,354,878	\$ 3,344,010	\$ 3,126,790	\$ 3,556,818	6%
Grants						
Thermal Imaging Camera Grant 200 55 521 0000 4762	\$ 0	\$ 0	\$ 0	\$ 1,787	\$ 0	n/a
FEMA SAFER Grant 200 55 528 0000 4816	584,151	718,125	0	0	0	n/a
Total Grants	\$ 584,151	\$ 718,125	\$ 0	\$ 1,787	\$ 0	n/a

REVENUE
DETAIL BY FUND

REVENUE DETAIL	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
200 Fire District Fund (Continued)						
Other Operating						
Cell Tower Rent	\$ 55,329	\$ 48,456	\$ 40,924	\$ 40,924	\$ 42,970	5%
200 19 220 0000 5885						
Insurance Reimbursements	0	15,295	30,000	15,295	0	-100%
200 19 220 0000 5803						
Total Other Operating	\$ 55,329	\$ 63,751	\$ 70,924	\$ 56,219	\$ 42,970	-39%
All Other						
All Other	\$ 77,643	\$ 42,578	\$ 8,344	\$ 12,463	\$ 4,216	-49%
Total All Other	\$ 77,643	\$ 42,578	\$ 8,344	\$ 12,463	\$ 4,216	-49%
Total Fire District Fund	\$ 10,975,313	\$ 11,011,104	\$ 10,670,014	\$ 10,629,681	\$ 11,416,281	7%
TOTAL REVENUE ALL FUNDS	\$ 68,669,197	\$ 65,787,355	\$ 72,104,386	\$ 67,548,944	\$ 77,967,907	8%

**REVENUE
REVENUES BY SOURCE TYPE
BY BLENDED COMPONENT UNIT**

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	%Change From 2015-16 Budget
City of Hesperia						
Taxes						
Property	\$ 1,249,243	\$ 1,141,388	\$ 1,150,457	\$ 1,118,120	\$ 1,136,307	-1%
Sales	10,175,153	10,003,359	9,962,000	10,759,723	10,434,262	5%
Other Taxes	1,040,271	1,163,434	1,200,000	1,200,000	1,200,000	0%
Fines & Forfeitures	306,044	287,138	248,140	222,000	276,720	12%
Interest	62,029	69,903	61,033	74,237	86,914	42%
Intergovernmental	11,525,158	11,623,392	11,392,518	11,658,160	12,008,618	5%
Charges for Services	2,912,605	2,993,029	3,446,722	3,484,660	4,174,187	21%
Licenses & Permits	368,527	297,477	316,044	316,809	330,638	5%
Grants						
Federal	1,304,586	561,100	3,204,668	1,359,491	3,686,668	15%
State	1,110,898	279,591	1,045,957	299,595	1,357,333	30%
Other Operating	6,195,475	5,574,564	7,484,584	6,128,533	5,744,605	-23%
All Other	2,697	3,172	700	11,149	2,000	186%
Total City of Hesperia	<u>\$ 36,252,686</u>	<u>\$ 33,997,547</u>	<u>\$ 39,512,823</u>	<u>\$ 36,632,477</u>	<u>\$ 40,438,252</u>	<u>2%</u>
Community Development Commission						
Interest	\$ 1,200	\$ 15,497	\$ 15,655	\$ 14,900	\$ 14,863	-5%
Other Operating	189,632	128,778	605,504	182,540	176,625	-71%
Total HCRA	<u>\$ 190,832</u>	<u>\$ 144,275</u>	<u>\$ 621,159</u>	<u>\$ 197,440</u>	<u>\$ 191,488</u>	<u>-69%</u>
Hesperia Housing Authority						
Taxes						
Property	\$ 155,489	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Interest	65,867	61,369	51,682	65,173	70,172	36%
Other Operating	235,362	123,844	1,334,559	832,079	116,139	-91%
Total HCRA	<u>\$ 456,718</u>	<u>\$ 185,213</u>	<u>\$ 1,386,241</u>	<u>\$ 897,252</u>	<u>\$ 186,311</u>	<u>-87%</u>
Hesperia Water District						
Taxes						
Property	\$ 320,723	\$ 287,410	\$ 312,156	\$ 321,048	\$ 315,670	1%
Fines & Forfeitures	0	0	0	0	0	n/a
Interest	14,715	13,743	13,584	22,610	23,010	69%
Intergovernmental	52,537	52,537	52,537	52,537	52,537	0%
Charges for Services	20,093,778	19,826,772	19,317,676	18,601,877	18,918,597	-2%
Grants						
State	0	0	0	0	6,227,337	n/a
Other	0	38,000	0	0	0	n/a
Other Operating	187,694	194,086	192,896	176,022	180,424	-6%
All Other	124,201	36,668	25,300	18,000	18,000	-29%
Total Water District	<u>\$ 20,793,648</u>	<u>\$ 20,449,216</u>	<u>\$ 19,914,149</u>	<u>\$ 19,192,094</u>	<u>\$ 25,735,575</u>	<u>29%</u>

REVENUE
REVENUES BY SOURCE TYPE
BY BLENDED COMPONENT UNIT

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	%Change From 2015-16 Budget
Hesperia Fire Protection District						
Taxes						
Property	\$ 7,371,461	\$ 6,819,313	\$ 7,234,334	\$ 7,413,715	\$ 7,791,668	8%
Interest	11,850	12,459	12,402	18,707	20,609	66%
Charges for Services	2,874,879	3,354,878	3,344,010	3,126,790	3,556,818	6%
Grants						
Federal	584,151	718,125	0	1,787	0	n/a
Other Operating	55,329	63,751	70,924	56,219	42,970	-39%
All Other	77,643	42,578	8,344	12,463	4,216	-49%
Total Fire District	\$ 10,975,313	\$ 11,011,104	\$ 10,670,014	\$ 10,629,681	\$ 11,416,281	7%
Combined						
Taxes						
Property	\$ 9,096,916	\$ 8,248,111	\$ 8,696,947	\$ 8,852,883	\$ 9,243,645	6%
Sales	10,175,153	10,003,359	9,962,000	10,759,723	10,434,262	5%
Other Taxes	1,040,271	1,163,434	1,200,000	1,200,000	1,200,000	0%
Fines & Forfeitures	306,044	287,138	248,140	222,000	276,720	12%
Interest	155,661	172,971	154,356	195,627	215,568	40%
Intergovernmental	11,577,695	11,675,929	11,445,055	11,710,697	12,061,155	5%
Charges for Services	25,881,262	26,174,679	26,108,408	25,213,327	26,649,602	2%
Licenses & Permits	368,527	297,477	316,044	316,809	330,638	5%
Grants						
Federal	1,888,737	1,279,225	3,204,668	1,361,278	3,686,668	15%
State	1,110,898	279,591	1,045,957	299,595	7,584,670	625%
Other	0	38,000	0	0	0	n/a
Other Operating	6,863,492	6,085,023	9,688,467	7,375,393	6,260,763	-35%
All Other	204,541	82,418	34,344	41,612	24,216	-29%
Total Combined	\$ 68,669,197	\$ 65,787,355	\$ 72,104,386	\$ 67,548,944	\$ 77,967,907	8%