

EXPENDITURE SUMMARY

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Overview and Summary

Overview

The following discussion will highlight the major changes to the FY 2016-17 Budget, which should be read in conjunction with the F Section – Department & Program Narratives. The F Section will discuss expenditure changes at a departmental level and will give greater detail than this summary will provide.

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

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

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

Summary of Budgeted Expenditures

The FY 2016-17 Budget of \$94,121,814 represents a 17% increase over the FY 2015-16 Budget of \$80,556,566. The \$94.1 million budget consists of \$20.5 million of Capital Improvement Program (CIP) projects, \$4.0 million of Debt Service, and \$69.5 million for normal operations. The FY 2016-17 CIP budget will increase 99% or \$10.2 million, which is primarily due to budgeting the first year of the Reclaimed Water Distribution System project totaling \$10.1 million. Debt Service will decrease by \$4.7 million, which is primarily due to retiring the 2004 Variable Rate Demand bonds. The FY 2016-17 operating budget of \$69.5 million is increasing by 15% or \$7.9 million over the FY 2015-16 operating budget of \$61.6 million. While discussed further in the subsequent sections of the budget, the increase is primarily due to the following expenditures: \$3.8 million Eagle Hesperia 55 Senior Housing Loan Agreement payment; \$1.7 million increase for capital outlay, which includes equipment and vehicle replacement; \$0.6 million reimbursement to the Community Development Block Grant (CDBG) fund for land upon which the County and Police Station were built; and \$0.5 million for Rich Development offsite improvements.

Overall Expenditures Highlights:

As indicated by the chart and table on the following page, the following is a brief discussion of the substantive changes to the FY 2016-17 Budget:

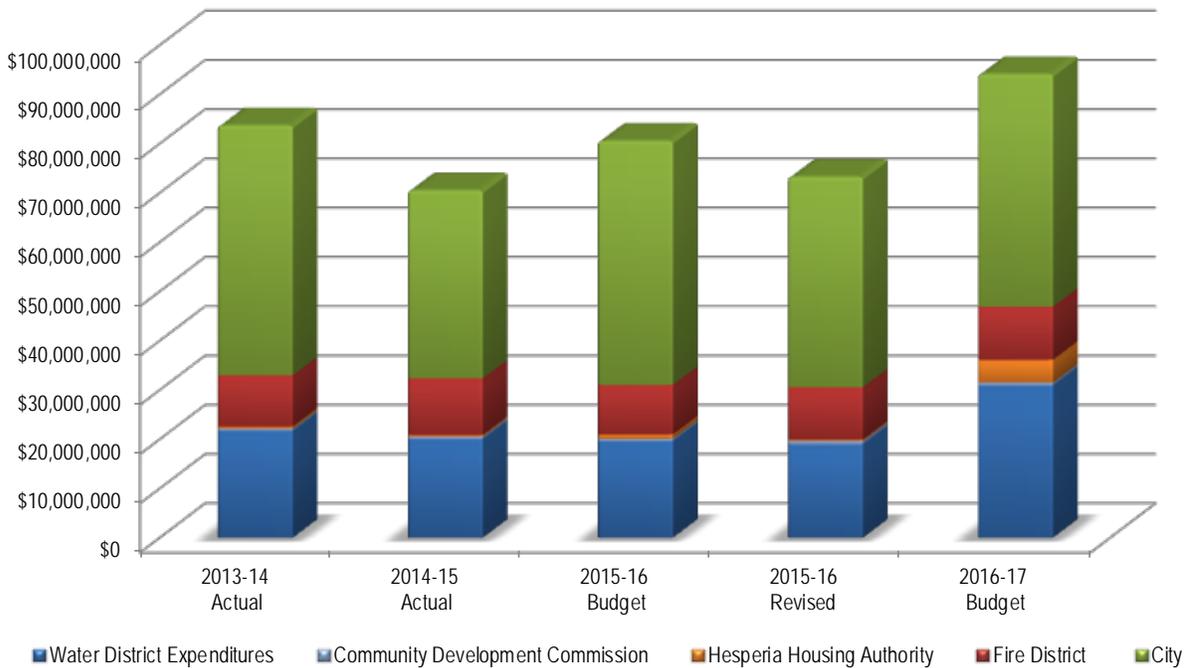
- City – At \$47.2 million, the City related expenditures, which include funding for normal operations and services provided by the City are expected to decrease by \$2.3 million or 4.8% from the FY 2015-16 Budget of \$49.6 million. The primary reason for the overall decrease is due to retiring the 2004 Variable Rate Demand bonds (\$4.6 million) during FY 2015-16. While the overall decrease is 5%, by removing CIP of \$9.7 million and Debt Service expenditures of \$2.3 million, the FY 2016-17 City related expenditures of \$35.3 million, which is a 9% or \$3.0 million increase over FY 2015-16 Budget of \$32.3 million (removing CIP and Debt Service). The primary reason for the increase is due to \$1.7 million increase for capital outlay, which includes equipment and vehicle replacement, \$0.6 million reimbursement to the Community Development Block Grant (CDBG) fund for the land upon which the County and Police Station were built, and \$0.5 million for Rich Development offsite improvements.
- Fire District – Fire District expenditures are expected to increase by approximately \$0.7 million during FY 2016-17. The primary expenditure for the Fire District is the contract for the fire and medical emergency response services provided by the County of San Bernardino Fire Department, which to carryover the same level of services from FY 2015-16, the contract is expected to increase by \$0.4 million. Additionally, Fire Capital is increasing by \$0.2 million for the purchase of an ambulance.
- Hesperia Housing Authority – The Hesperia Housing Authority (HHA) was established with the primary purpose of advancing affordable housing production and preservation. The FY 2016-17 Budget will increase by \$3.8 million, which is related to the \$3.8 million Eagle Hesperia 55 Senior Housing Loan Agreement payment.

EXPENDITURE SUMMARIES

Overall Expenditures Highlights (Continued):

- Community Development Commission – Community Development Commission (CDC) is responsible for fostering economic development for the City of Hesperia. With a proposed budget of \$0.6 million, there is only a modest decrease of \$89,376 from the FY 2015-16 Budget. It should be noted that approximately 26% or \$155,500 is related to Opportunity High Desert (OHD), where the CDC will receive reimbursement from the other member agencies (City of Victorville, the Town of Apple Valley, and the City of Barstow).
- Water District – The budgeted expenditures support the District in providing water service and the cost of sewage treatment. The FY 2016-17 Budget is projected to increase by 58% or \$11.3 million from the FY 2015-16 Budget of \$19.5 million. The reason for the drastic increase is primarily due to budgeting \$10.1 million for the Reclaimed Water Distribution System project. By factoring out the Capital Improvement Program (CIP) budget of \$10.8 million and the Debt Service budget of \$1.8 million, the Water District operating budget is \$18.3 million, which is a 3% or \$0.6 million increase over the FY 2015-16 operating budget of \$17.7 million. The increase to the operating budget is primarily due to a \$0.4 million increase for capital outlay, which includes equipment and vehicle replacement, \$0.1 million related to the increased costs of leasing makeup water due to over production, and \$0.1 million for piping material due to an anticipated cost increase for FY 2016-17. It should be noted that the FY 2016-17 Budget assumes that the District must lease 4,456 acre-feet of water pertaining to Water Year (WY) 2015-16 over production, as the production is expected to total 12,680, which is offset by the District’s free production allowance of 8,224 acre-feet of water.

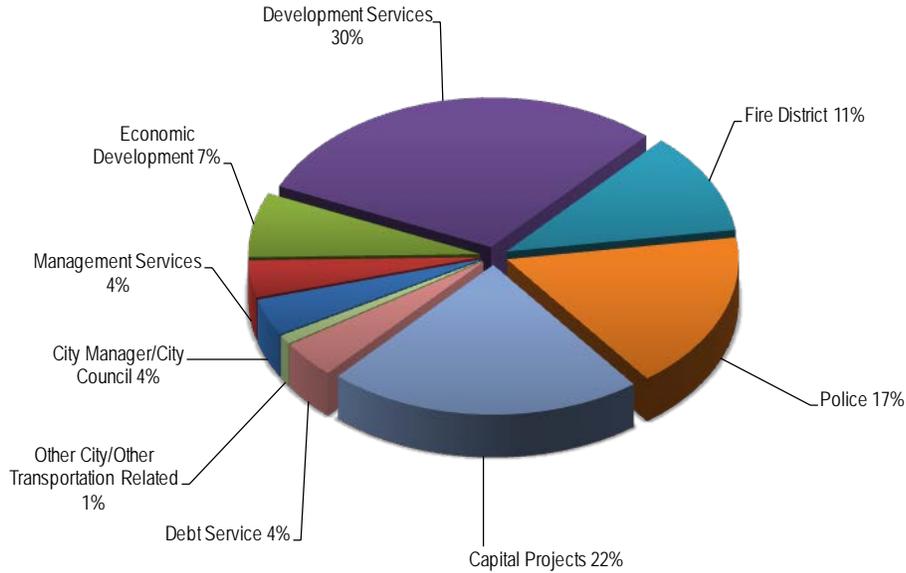
2016-17 Budgeted Expenditures Overview



	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Budgeted Expenditures						
City Expenditures	\$ 50,738,041	\$ 38,181,546	\$49,516,247	\$42,695,932	\$ 47,235,355	-5%
Fire District Expenditures	10,364,726	11,462,049	10,113,121	10,628,447	10,777,516	7%
Hesperia Housing Authority	480,619	361,852	819,564	276,760	4,628,820	465%
Community Development Commission	424,634	524,524	563,605	754,907	652,981	16%
Water District Expenditures	21,678,866	19,990,246	19,544,029	18,884,622	30,827,142	58%
Total Budgeted Expenditures	\$ 83,686,886	\$ 70,520,217	\$80,556,566	\$73,240,668	\$ 94,121,814	17%

EXPENDITURE SUMMARIES

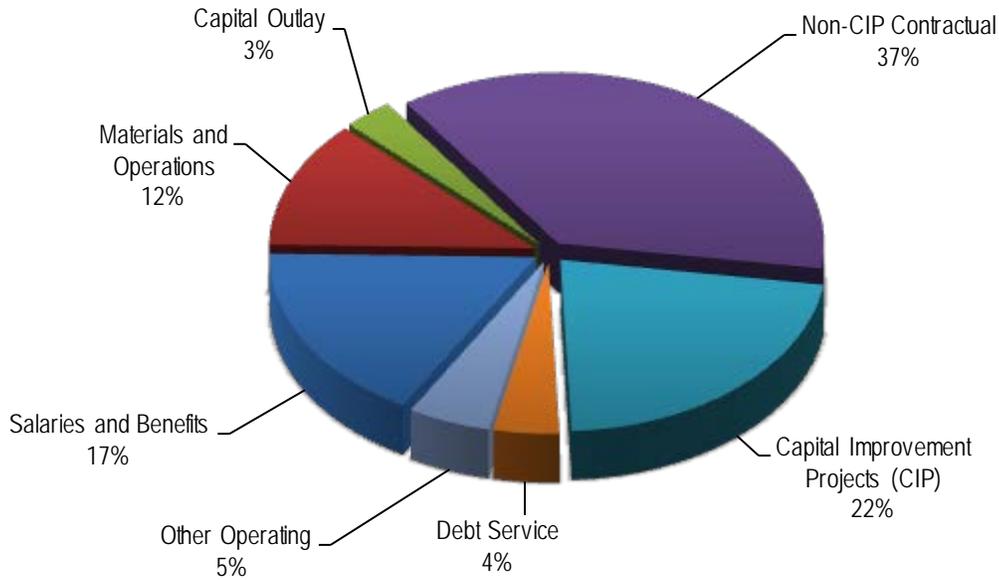
Total Expenditures by Department 2016-17 Budget



DEPARTMENTS	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
City Council	\$ 773,194	\$ 590,507	\$ 642,461	\$ 671,676	\$ 735,835	15%
City Manager	2,435,761	2,830,477	2,502,539	2,632,830	2,629,313	5%
Management Services	4,192,636	5,483,584	3,112,811	2,800,833	4,049,575	30%
Economic Development						
Community Development Commission	424,634	524,524	563,605	754,907	652,981	16%
Hesperia Housing Authority	480,619	361,852	819,564	276,760	4,628,820	465%
C.D.B.G.	1,102,119	725,874	1,952,774	1,369,488	1,598,163	-18%
Total Economic Development	2,007,372	1,612,250	3,335,943	2,401,155	6,879,964	106%
Development Services						
Community Development	1,657,296	1,676,218	1,659,806	1,582,448	1,724,406	4%
Code Compliance	2,262,457	2,248,376	2,410,998	2,277,731	2,701,929	12%
Public Works	4,658,856	4,902,405	5,019,631	4,761,774	5,624,367	12%
Water Operations	15,124,465	14,113,106	14,546,819	13,889,869	14,787,459	2%
Sewer Operations	2,843,315	2,890,419	3,184,400	3,150,753	3,500,424	10%
Total Development Services	26,546,389	25,830,524	26,821,654	25,662,575	28,338,585	6%
Police	12,994,924	13,542,008	14,834,551	14,803,406	15,557,980	5%
Fire District	10,364,726	11,392,990	10,113,121	10,628,447	10,777,516	7%
Other City/Other Transportation Related	312,585	288,053	214,075	328,296	643,525	201%
Debt Service						
City of Hesperia	14,302,808	1,687,920	5,425,330	5,395,418	805,562	-85%
2012 Water Rights Acquisition	1,339,656	1,447,765	1,449,550	1,447,275	1,446,375	0%
Water District	3,060,627	2,947,767	1,812,810	1,774,000	1,763,470	-3%
Total Debt Service	18,703,091	6,083,452	8,687,690	8,616,693	4,015,407	-54%
Capital Improvement Program						
C I P - Streets	4,678,015	2,688,736	8,234,338	4,232,650	8,527,348	4%
C I P - Storm Drain	13,173	0	1,185,537	5,115	1,180,420	0%
C I P - Facilities	14,561	138,682	871,846	386,992	696,346	-20%
C I P - Water	650,459	38,954	0	70,000	10,090,000	100%
Total Capital Improvement Program	5,356,208	2,866,372	10,291,721	4,694,757	20,494,114	99%
Total City Expenditures	\$ 83,686,886	\$ 70,520,217	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814	17%

EXPENDITURE SUMMARIES

Total Expenditures by Major Expenditure Classification 2016-17 Budget



CLASSIFICATION	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% of Budget	% Change From
							2015-16 Budget
Salaries and Benefits							
Salaries	\$ 11,579,067	\$ 11,343,422	\$ 11,420,502	\$ 10,909,755	\$ 11,487,045	12%	1%
Benefits	4,468,026	4,596,752	4,716,208	4,510,341	4,897,499	5%	4%
Total Salaries and Benefits	\$ 16,047,093	\$ 15,940,174	\$ 16,136,710	\$ 15,420,096	\$ 16,384,544	17%	2%
Materials and Operations	10,561,916	9,743,904	10,515,853	10,177,157	10,717,868	12%	2%
Capital Outlay	2,268,451	4,234,060	1,239,500	1,264,567	2,969,342	3%	140%
Non-CIP Contractual							
Contractual	4,838,845	4,773,277	6,068,251	4,935,523	10,634,783	11%	75%
Police Contractual	12,537,834	13,154,934	14,377,940	14,377,940	14,782,603	16%	3%
Fire Contractual	9,867,162	10,487,214	9,419,396	9,545,062	9,808,986	10%	4%
Total Non-CIP Contractual	27,243,841	28,415,425	29,865,587	28,858,525	35,226,372	37%	18%
Capital Improvement Program (CIP)							
CIP - Facilities	14,561	138,682	871,846	386,992	696,346	1%	-20%
CIP - Streets	4,678,015	2,688,736	8,234,338	4,232,650	8,527,348	9%	4%
CIP - Storm Drain	13,173	0	1,185,537	5,115	1,180,420	1%	0%
CIP - Water	650,459	38,954	0	70,000	10,090,000	11%	100%
Total CIP	5,356,208	2,866,372	10,291,721	4,694,757	20,494,114	22%	99%
Other Operating	3,482,951	3,236,830	3,819,505	4,208,873	4,314,167	5%	13%
Debt Service	18,726,426	6,083,452	8,687,690	8,616,693	4,015,407	4%	-54%
Total Expenditures	\$ 83,686,886	\$ 70,520,217	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814	100%	17%

EXPENDITURE SUMMARIES

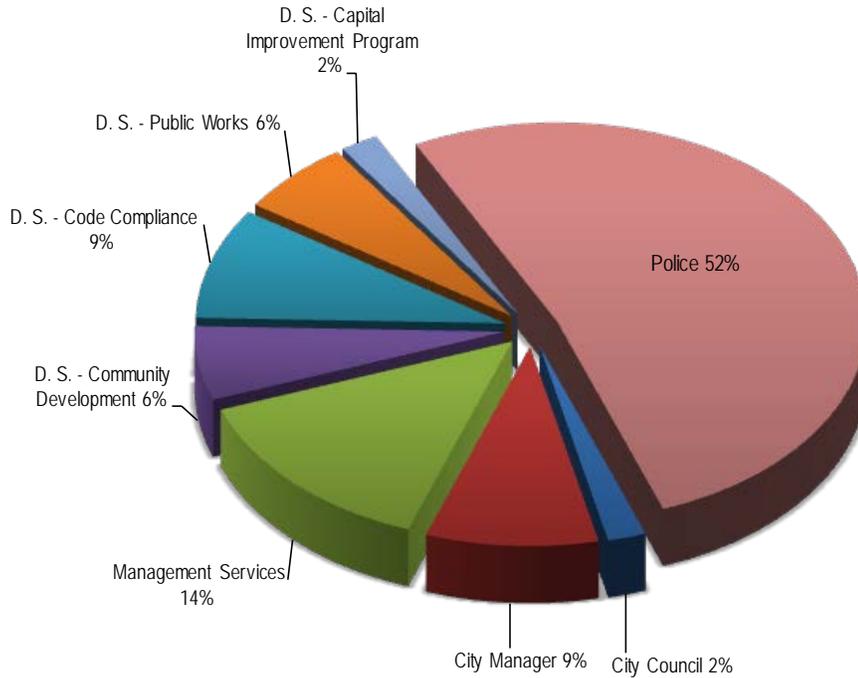
Total Expenditures by Major Expenditure Classification (Continued)

Overall, budgeted expenditures are expected to increase by 17% over the 2015-16 Budget.

- Salaries and Benefits – In total, Salaries and Benefits, will increase 2% over the FY 2015-16 Budget of \$16.1 million. While The FY 2016-17 Budget includes the unfreezing of merit step increases, as well as providing a cost of living adjustment (COLA) of 3.9%, due to the restructuring of positions, with both addition and eliminations, the total increase to salaries is \$66,543, which effectively shows as no change from the prior fiscal year. Benefits is projected to increase by 4% or \$181,291 and is primarily due to the CalPERS rate increase of \$0.1 million, as it is the first year of a five-year rate restructure.
- Materials & Operations – The proposed budget shows an increase of 2% or \$0.2 million from the FY 2015-16 Materials & Operations amount of \$10.5 million. This increase is primarily in the Water District with the \$0.1 million related to the increased costs of leasing makeup water due to over production.
- Capital Outlay – The Capital Outlay budget, which includes non-CIP related asset purchases exceeding \$5,000, will increase by 140% or \$1.7 million. This is due to replacing aging equipment and vehicles such as a vactor (\$428,000), backhoe (\$130,000), crack seal machine (\$86,000), and skip loader (\$92,000). Capital Outlay expenditures are discussed in greater detail in the F Section – Department & Program Narratives.
- Contractual – Contractual is projected to increase by 75% or \$4.6 million from the FY 2015-16 Budget of \$6.1 million. This is primarily due to the \$3.8 million Eagle Hesperia 55 Senior Housing Loan Agreement payment, which includes equipment and vehicle replacements, \$0.6 million reimbursement to the Community Development Block Grant (CDBG) fund for the land upon which the County and Police Station were built, \$0.5 million for Rich Development offsite improvements, and \$0.5 million deposit in a trust account, as required by the Army Corps of Engineers for habitat mitigation. These increases are offset by reducing the budget for the Housing Rehabilitation Loan Program and Economic Development Loan Program that were included in the FY 2015-16 Budget.
- Police Contractual – As Police Contractual comprises 16% of the overall budget (50% of the General Fund Budget alone), it is proposed to increase by \$0.4 million during FY 2016-17. The increase is due to \$0.2 million to continue the current level of services and \$0.2 million to add one Deputy Sheriff (1.00 FTE) to complete the staffing for the Crime Free Rental Housing Program. It should be noted that the police services contract does not include salary increases from the ongoing labor negotiations between the County and safety personnel labor organizations.
- Fire Contractual – The Fire contract is anticipated to increase by 4% or \$0.4 million to continue the current level of service established in FY 2015-16.
- Capital Improvement Program (CIP) – CIP related contractual of \$20.5 million reflects an increase of \$10.2 million. The significant increase is due to budgeting the first year of the Reclaimed Water Distribution System project totaling \$10.1 million. It is anticipated that the total project will cost \$16.6 million. This project, as well as the entire Capital Improvement Program is discussed in greater detail in the G Section – CIP.
- Other Operating – The increase to Other Operating of \$0.5 million is directly related to grant expenditures for the Americans With Disabilities Act (ADA) improvements identified in the Community Development Block Grant (CDBG) Action Plan. The FY 2015-16 identified \$260,000 for such improvements, whereas the FY 2016-17 Budget consists of \$726,114 of grant expenditures for the ADA improvements.
- Debt Service – Overall Debt Service is expected to decrease by 54% or \$4.7 million. This is due to the \$4.6 million early payoff of the 2004 Variable Rate Demand bonds that occurred during FY 2015-16.

EXPENDITURE SUMMARIES

Total General Fund Expenditures by Department 2016-17 Budget



DEPARTMENTS	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% of Budget	% Change From 2015-16 Budget
City Council	\$ 773,194	\$ 590,507	\$ 642,461	\$ 671,676	\$ 735,835	2%	15%
City Manager	2,435,761	2,830,477	2,502,539	2,632,830	2,629,313	9%	5%
Management Services	4,192,636	5,483,584	3,112,811	2,800,833	4,049,575	14%	30%
Development Services							
D. S. - Community Development	1,657,296	1,676,218	1,659,806	1,582,448	1,724,406	6%	4%
D. S. - Code Compliance	2,262,457	2,248,376	2,410,998	2,277,731	2,701,929	9%	12%
D. S. - Public Works	1,519,539	1,604,633	1,694,321	1,548,586	1,940,971	6%	15%
D. S. - Capital Improvement Program	0	68,956	665,500	386,992	535,500	2%	-20%
Development Services Total	5,439,292	5,598,183	6,430,625	5,795,757	6,902,806	23%	7%
Police	12,994,924	13,542,008	14,834,551	14,803,406	15,557,980	52%	5%
Total General Fund Expenditures	\$25,835,807	\$ 28,044,759	\$27,522,987	\$ 26,704,502	\$ 29,875,509	100%	9%

EXPENDITURE SUMMARIES

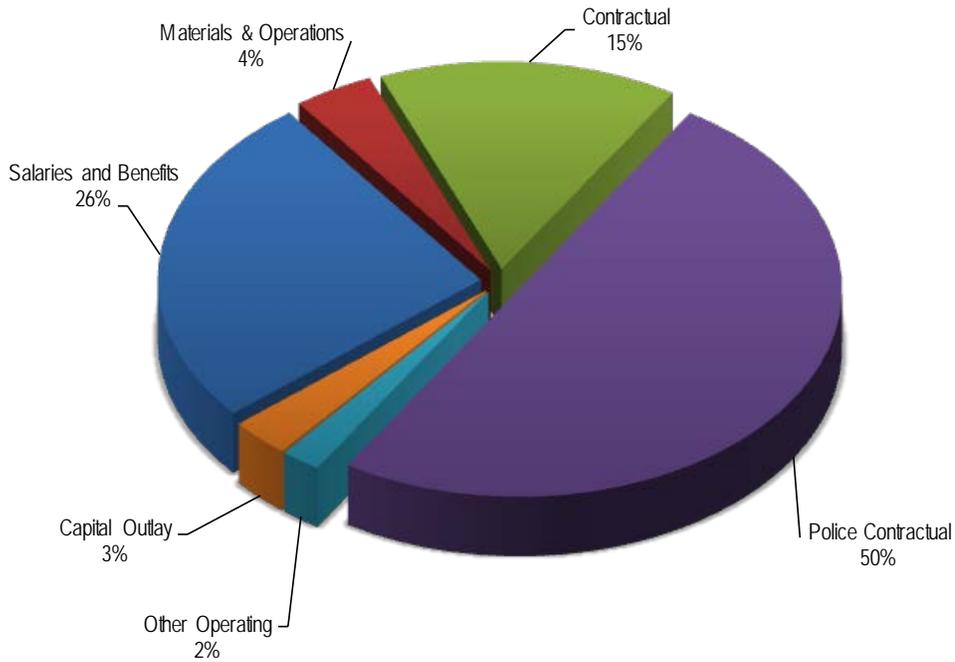
Total General Fund Expenditures by Department (Continued)

Budgeted expenditures for the General Fund are expected to increase by 8% or \$2.3 million. The following is a discussion of the different General Fund departments:

- City Council – The City Council Department consists of the City Council Division and the City Attorney Division. The department as a whole will increase by \$0.1 million, which is primarily due to \$35,000 for consultant costs to explore the transition from an at-large election system to a by-district voting system, as well as \$42,000 for the Hesperia 2034 Visioning MOU with the Hesperia Chamber of Commerce.
- City Manager – The City Manager Department, comprised of both the City Manager Division and Information Technology (IT) Division, is expected to increase by 5% or \$0.1 million. The increase is due to the projected 2016 election costs of \$34,000, as well as the Capital Outlay net increase of \$32,500.
- Management Services – As a whole, the Management Services Department is reflecting an increase of \$0.9 million or 30% over the FY 2015-16 Budget of \$3.1 million. This is primarily due to budgeting an additional \$0.2 million to reimburse the Community Development Block Grant (CDBG) fund for the land upon which the County and Police Station were built (FY 2015-16 Budget included \$0.4 million, whereas, the FY 2016-17 Budget includes \$0.6 million); \$0.5 million for Rich Development offsite improvements; and \$0.1 million to pay the Successor Agency for the Civic Park as part of the backfill agreement with the Hesperia Recreation and Parks District (HRPD) to cover operating losses with the Hesperia Golf Course.
- Development Services, as a whole, is expected to increase by 7% during FY 2016-17.
 - Community Development – Community Development, which includes Planning and Building & Safety, is expected to increase by a modest \$64,600. It should be noted that this Division has two position reclassification (the Building Inspector Supervisor will become the Building and Safety Manager, while the Community Development Coordinator will become the Community Development Supervisor), one position addition (Building Inspector), and two position eliminations (Building and Safety Supervisor and part-time Building Inspector).
 - Code Compliance – Code Compliance is expected to increase by \$0.3 million. This is primarily due to the restructuring of Animal Control with the addition of the Animal Services Manager and reclassifications of the Animal Control Technicians to the Animal Care Technicians and the addition of two part-time positions, which was offset by the elimination of the Animal Control Supervisor and Shelter Supervisor. In addition, \$0.1 million has been included for improvements to the Animal Control Facility.
 - Public Works – Consisting of Engineering and Building Maintenance, expenditures are expected to increase by \$0.2 million. This increase is primarily due to maintenance costs for the Police Building and City Hall, such as painting, electrical work, and rebuilding access gates (Police).
 - Capital Improvement – The primary expenditure pertains to the \$0.5 million deposit in a trust account, as required by the Army Corps of Engineers for habitat mitigation for the Ranchero Road Undercrossing.
- Police Department – The FY 2016-17 Police Department Budget of \$15.6 million reflects an increase of \$0.7 million or 5% from the FY 2015-16 Budget of \$14.8 million. The police services contract will increase by \$0.4 million with the addition of one Sheriff Deputy to complete the staffing for the Crime Free Rental Program. Additionally, \$0.5 million has been budgeted for fixed point Automated License Plate Reader (ALPR), which will assist with the detection of stolen and wanted vehicles, as well as assist with prosecution of suspects in those related cases.

EXPENDITURE SUMMARIES

Total General Fund Expenditures by Major Expenditure Account 2016-17 Budget



CLASSIFICATION	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% of Budget	% Change From 2015-16 Budget
Salaries and Benefits							
Salaries	\$ 5,327,605	\$ 5,133,361	\$ 5,222,341	\$ 4,970,751	\$ 5,540,024	19%	6%
Benefits	1,999,840	1,959,721	2,021,185	2,014,067	2,159,281	7%	7%
Total Salaries and Benefits	\$ 7,327,445	\$ 7,093,082	\$ 7,243,526	\$ 6,984,818	\$ 7,699,305	26%	6%
Materials & Operations	1,184,256	1,168,629	1,243,805	1,315,028	1,235,653	4%	-1%
Contractual	3,139,553	3,035,713	3,630,578	3,125,921	4,439,953	15%	22%
Police Contractual	12,537,834	13,154,934	14,377,940	14,377,940	14,782,603	50%	3%
Other Operating	494,905	464,662	537,438	577,790	697,453	2%	30%
Capital Outlay	1,151,814	3,127,739	489,700	323,005	1,020,542	3%	108%
Total General Fund Expenditures	\$ 25,835,807	\$ 28,044,759	\$ 27,522,987	\$ 26,704,502	\$ 29,875,509	100%	9%

EXPENDITURE SUMMARIES

Total General Fund Expenditures by Major Expenditure Account (Continued)

GENERAL FUND BY DEPARTMENT CLASSIFICATION HIGHLIGHTS:

Budgeted General Fund expenditures are shown by major account classification.

The following is a brief discussion of the \$29.8 million budgeted for the General Fund:

- Salaries and Benefits – Salaries and Benefits in total will increase by 6% into FY 2016-17. Individually, Salaries will increase by 6% or \$0.3 million, which is due to the unfreezing merit step increase and providing a cost of living adjustment (COLA) of 3.9%, as well restructuring positions throughout the General Fund Departments. In addition, Benefits are expected to increase by \$138,096, which is due to the anticipated rate increases from CALPERS, as well as increasing the City's medical 7.5% or \$59 to \$844 from the prior monthly amount of \$785.
- Materials and Operations – Materials and Operations will remain relatively flat for FY 2016-17.
- Contractual – Contractual will increase by 22% or \$0.8 million over the FY 2015-16 Budget of \$3.6 million. As previously mentioned, this increase is due to the additional \$0.2 million reimbursement to the Community Development Block Grant (CDBG), \$0.5 million for Rich Development offsite improvements, and \$0.1 million to pay the Successor Agency for the Civic Park.
- Police Contractual – Police Contractual, which represents 50% of the overall General Fund budget, is expected to increase by 3%, with increased costs to continue the current level of service and the addition of one Sheriff Deputy position.
- Other Operating – Other Operating related expenditures is proposed to increase by \$160,015 during FY 2016-17. This increase is primarily due to maintenance costs of City owned (General Fund) buildings, such as City Hall and the Police Station.
- Capital Outlay – The Capital Outlay budget of \$1.0 million represents an increase of \$0.5 million. This is primarily due to budgeting \$0.5 million for fixed point Automated License Plate Reader (ALPR), which will assist the Sheriff with investigation efforts.

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM

EXPENDITURES BY FUND	2013-14	2014-15	2015-16	2015-16	2016-17	% Change
	Actual	Actual	Budget	Revised	Budget	From 2015-16 Budget
<u>General Fund</u>						
<u>City Council</u>						
100 100 City Council	\$ 407,878	\$ 370,326	\$ 392,461	\$ 421,676	\$ 485,835	24%
100 102 City Attorney	365,316	220,181	250,000	250,000	250,000	0%
Total City Council	\$ 773,194	\$ 590,507	\$ 642,461	\$ 671,676	\$ 735,835	15%
<u>City Manager</u>						
100 200 City Manager	\$ 1,189,833	\$ 1,112,310	\$ 1,129,749	\$ 1,182,453	\$ 1,156,478	2%
100 215 Information Technology	1,245,928	1,718,167	1,372,790	1,450,377	1,472,835	7%
Total City Manager	\$ 2,435,761	\$ 2,830,477	\$ 2,502,539	\$ 2,632,830	\$ 2,629,313	5%
<u>Management Services</u>						
100 220 Finance	\$ 2,936,926	\$ 4,348,347	\$ 1,939,085	\$ 1,615,904	\$ 2,843,666	47%
100 225 Human Resources/ Risk Mgmt.	1,255,710	1,135,237	1,173,726	1,184,929	1,205,909	3%
Total Management Services	\$ 4,192,636	\$ 5,483,584	\$ 3,112,811	\$ 2,800,833	\$ 4,049,575	30%
<u>D. S. - Community Development</u>						
100 3000 Planning	\$ 854,100	\$ 826,597	\$ 815,730	\$ 791,242	\$ 860,291	5%
100 3020 Building & Safety	803,196	849,621	844,076	791,206	864,115	2%
Total D. S. Community Development	\$ 1,657,296	\$ 1,676,218	\$ 1,659,806	\$ 1,582,448	\$ 1,724,406	4%
<u>D. S. - Code Compliance</u>						
100 3010 Code Enforcement	\$ 912,199	\$ 891,279	\$ 952,627	\$ 918,584	\$ 987,819	4%
100 5000 Animal Control	1,350,258	1,357,097	1,458,371	1,359,147	1,714,110	18%
Total D. S. Code Compliance	\$ 2,262,457	\$ 2,248,376	\$ 2,410,998	\$ 2,277,731	\$ 2,701,929	12%
<u>D. S. - Public Works</u>						
100 3100 Engineering	\$ 584,162	\$ 683,162	\$ 621,948	\$ 558,619	\$ 678,535	9%
100 3110 Building Maintenance	935,377	921,471	1,072,373	989,967	1,262,436	18%
100 Capital Improvement Program	0	68,956	665,500	386,992	535,500	-20%
Total D. S. - Public Works	\$ 1,519,539	\$ 1,673,589	\$ 2,359,821	\$ 1,935,578	\$ 2,476,471	5%
<u>100 510 Police</u>	\$ 12,994,924	\$ 13,542,008	\$ 14,834,551	\$ 14,803,406	\$ 15,557,980	5%
Total General Fund Expenditures	\$ 25,835,807	\$ 28,044,759	\$ 27,522,987	\$ 26,704,502	\$ 29,875,509	9%
<u>Community Development Commission</u>						
<u>Funds</u>						
170 Community Development Commission	\$ 424,634	\$ 524,524	\$ 563,605	\$ 754,907	\$ 652,981	16%
<u>Hesperia Housing Authority Funds</u>						
370 Hesperia Housing Authority	\$ 480,619	\$ 361,852	\$ 639,564	\$ 276,760	\$ 4,478,820	600%
371 WEDA Housing Authority	0	0	180,000	0	150,000	-17%
Total Hesperia Housing Authority Funds	\$ 480,619	\$ 361,852	\$ 819,564	\$ 276,760	\$ 4,628,820	465%
<u>C.D.B.G Funds</u>						
251 C.D.B.G Administration	\$ 609,486	\$ 516,967	\$ 1,314,792	\$ 1,340,831	\$ 1,655,522	26%
253 C.D.B.G Revolving Loans	228,923	115,913	311,185	238,690	5,000	-98%
257 Neighborhood Stabilization Program	414,980	243,259	586,797	169,967	713,755	22%
Total C.D.B.G Expenditures	\$ 1,253,389	\$ 876,139	\$ 2,212,774	\$ 1,749,488	\$ 2,374,277	7%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM

EXPENDITURES BY FUND	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>D. S. - Public Works Funds</u>						
263 310 Street Maintenance Fund	\$ 3,139,317	\$ 3,297,772	\$ 3,325,310	\$ 3,213,188	\$ 3,683,396	11%
<u>Streets Capital Improvement Projects (CIP) Funds</u>						
204 Measure I - 2010 Renewal	\$ 1,925,095	\$ 1,762,584	\$ 4,283,000	\$ 2,724,851	\$ 4,086,939	-5%
205 Gas Tax	0	0	520,438	50,000	470,438	-10%
207 Article 8 Local Transportation Fund	594,308	372,382	1,077,500	639,000	952,450	-12%
300 Streets Development Impact Fee	1,363,414	654,742	750,000	124,313	660,000	-12%
301 Storm Drain Development Impact Fee	0	0	0	47,500	0	0%
504 City Wide Streets Projects	794,543	17	2,735,283	57,865	2,733,034	0%
600 Ranchero Road Undercrossing	27,776	0	0	0	0	0%
Total Streets CIP Funds	\$ 4,705,136	\$ 2,789,725	\$ 9,366,221	\$ 3,643,529	\$ 8,902,861	-5%
<u>Other Transportation Related Funds</u>						
254 AB 2766 AOMD	\$ 80,000	\$ 80,000	\$ 80,000	\$ 408,117	\$ 76,528	-4%
400 2004 Streets Debt Service	823,343	736,696	4,646,475	4,616,883	0	-100%
Total Other Transportation Related Funds	\$ 903,343	\$ 816,696	\$ 4,726,475	\$ 5,025,000	\$ 76,528	-98%
<u>Other City Related Funds</u>						
256 Environmental Programs Grant Fund	\$ 69,587	\$ 76,901	\$ 115,892	\$ 115,895	\$ 53,219	-54%
260 Disaster Preparedness Fund	17,066	30,830	18,183	18,520	17,628	-3%
302 Fire Development Impact Fee	146,545	0	0	0	0	0%
304 Public Services Dev. Impact Fee	0	200	2,255	2,210	16,412	628%
401 City Debt Service Fund	12,786,966	0	0	0	0	0%
402 Water Rights Acquisition	1,339,656	1,447,765	1,449,550	1,447,275	1,446,375	0%
403 2013 Refunding Lease Rev Bonds	541,229	800,759	776,600	776,325	789,150	2%
Total Other City Related Funds	\$ 14,901,049	\$ 2,356,455	\$ 2,362,480	\$ 2,360,225	\$ 2,322,784	-2%
Total Streets CIP, Other Transportation, City Facilities, & Other City Related Funds	\$ 20,509,528	\$ 5,962,876	\$ 16,455,176	\$ 11,028,754	\$ 11,302,173	-31%
<u>700 Water Operating Fund</u>						
4010 Source of Supply	\$ 2,981,865	\$ 2,215,359	\$ 2,219,471	\$ 2,221,294	\$ 2,272,273	2%
4020 Production	3,322,580	3,398,119	3,043,268	3,034,493	3,125,607	3%
4030 Distribution	1,083,095	1,115,346	1,185,131	1,130,265	1,287,290	9%
4035 Pipeline Maintenance	1,237,911	1,107,892	1,045,044	908,469	1,219,466	17%
4040 Engineering	745,728	758,694	971,151	814,025	970,628	0%
4050 Customer Service	1,130,205	971,164	1,526,122	1,471,276	1,610,685	6%
4060 Utility Billing	1,017,465	1,013,482	1,001,544	990,332	1,019,650	2%
4070 Administration	6,371,667	6,190,891	5,006,529	4,820,607	4,659,603	-7%
4080 Property Management	294,576	289,926	361,369	273,108	385,727	7%
Total Water Operating	\$ 18,185,092	\$ 17,060,873	\$ 16,359,629	\$ 15,663,869	\$ 16,550,929	1%
<u>701 Water Capital Projects Fund</u>	\$ 650,459	\$ 38,954	\$ 0	\$ 70,000	\$ 10,575,789	100%
<u>710 Sewer Operating Fund</u>	\$ 2,712,565	\$ 2,890,419	\$ 3,184,400	\$ 3,150,753	\$ 3,500,424	10%
<u>711 Sewer Capital Fund</u>	\$ 130,750	\$ 0	\$ 0	\$ 0	\$ 200,000	100%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY FUND, DEPARTMENT AND PROGRAM

EXPENDITURES BY FUND	2013-14	2014-15	2015-16	2015-16	2016-17	% Change
	Actual	Actual	Budget	Revised	Budget	From 2015-16 Budget
<u>200 Fire Operating Fund</u>						
520 Operations & Community Safety	\$ 8,897,812	\$ 9,449,751	\$ 9,419,396	\$ 9,545,062	\$ 9,808,986	4%
521 Administration	497,564	741,662	564,725	538,742	624,530	11%
528 SAFER Grant	969,350	1,037,463	0	0	0	0%
Total Fire Operating Fund	\$ 10,364,726	\$ 11,228,876	\$ 9,984,121	\$ 10,083,804	\$ 10,433,516	5%
<u>502 Fire Capital Fund</u>	\$ 0	\$ 233,173	\$ 129,000	\$ 544,643	\$ 344,000	167%
Total Expenditures By Fund, Department, and Program	\$ 83,686,886	\$ 70,520,217	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814	17%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY DEPARTMENT AND PROGRAMS

DEPARTMENT AND PROGRAM EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>City Council</u>						
100 100 City Council	\$ 407,878	\$ 370,326	\$ 392,461	\$ 421,676	\$ 485,835	24%
100 102 City Attorney	365,316	220,181	250,000	250,000	250,000	0%
Total City Council	\$ 773,194	\$ 590,507	\$ 642,461	\$ 671,676	\$ 735,835	15%
<u>City Manager</u>						
100 200 City Manager	\$ 1,189,833	\$ 1,112,310	\$ 1,129,749	\$ 1,182,453	\$ 1,156,478	2%
100 215 Information Technology	1,245,928	1,718,167	1,372,790	1,450,377	1,472,835	7%
Total City Manager	\$ 2,435,761	\$ 2,830,477	\$ 2,502,539	\$ 2,632,830	\$ 2,629,313	5%
<u>Management Services</u>						
100 220 Finance	\$ 2,936,926	\$ 4,348,347	\$ 1,939,085	\$ 1,615,904	\$ 2,843,666	47%
100 225 Human Resources/Risk Mgmt.	1,255,710	1,135,237	1,173,726	1,184,929	1,205,909	3%
Total Management Services	\$ 4,192,636	\$ 5,483,584	\$ 3,112,811	\$ 2,800,833	\$ 4,049,575	30%
<u>Economic Development</u>						
<u>Community Development Commission Fund</u>						
170 Community Development Commission	\$ 424,634	\$ 524,524	\$ 563,605	\$ 754,907	\$ 652,981	16%
<u>Hesperia Housing Authority Funds</u>						
370 Hesperia Housing Authority	\$ 480,619	\$ 361,852	\$ 639,564	\$ 276,760	\$ 4,478,820	600%
371 WEDA Housing Authority	0	0	180,000	0	150,000	-17%
Subtotal Hesperia Housing Authority	\$ 480,619	\$ 361,852	\$ 819,564	\$ 276,760	\$ 4,628,820	465%
<u>C.D.B.G</u>						
251 C.D.B.G Administration	\$ 609,486	\$ 516,967	\$ 1,314,792	\$ 1,340,831	\$ 1,655,522	26%
253 C.D.B.G Revolving Loans	228,923	115,913	311,185	238,690	5,000	-98%
257 Neighborhood Stabilization Program	414,980	243,259	586,797	169,967	713,755	22%
Subtotal C.D.B.G	\$ 1,253,389	\$ 876,139	\$ 2,212,774	\$ 1,749,488	\$ 2,374,277	7%
Total Economic Development	\$ 2,158,642	\$ 1,762,515	\$ 3,595,943	\$ 2,781,155	\$ 7,656,078	113%
<u>D. S. - Community Development</u>						
100 3000 Planning	\$ 854,100	\$ 826,597	\$ 815,730	\$ 791,242	\$ 860,291	5%
100 3020 Building & Safety	803,196	849,621	844,076	791,206	864,115	2%
Total D. S. - Community Development	\$ 1,657,296	\$ 1,676,218	\$ 1,659,806	\$ 1,582,448	\$ 1,724,406	4%
<u>D. S. - Code Compliance</u>						
100 3010 Code Enforcement	\$ 912,199	\$ 891,279	\$ 952,627	\$ 918,584	\$ 987,819	4%
100 5000 Animal Control	1,350,258	1,357,097	1,458,371	1,359,147	1,714,110	18%
Total D. S. - Code Compliance	\$ 2,262,457	\$ 2,248,376	\$ 2,410,998	\$ 2,277,731	\$ 2,701,929	12%
<u>D. S. - Public Works</u>						
100 3100 Engineering	\$ 584,162	\$ 683,162	\$ 621,948	\$ 558,619	\$ 678,535	9%
100 3110 Building Maintenance	935,377	921,471	1,072,373	989,967	1,262,436	18%
263 3150 Street Maintenance Fund	3,139,317	3,297,772	3,325,310	3,213,188	3,683,396	11%
Total D. S. - Public Works	\$ 4,658,856	\$ 4,902,405	\$ 5,019,631	\$ 4,761,774	\$ 5,624,367	12%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY DEPARTMENT AND PROGRAMS

DEPARTMENT AND PROGRAM EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>D. S. - Water</u>						
<u>700 Water Operating Fund</u>						
4010 Source of Supply	\$ 2,981,865	\$ 2,215,359	\$ 2,219,471	\$ 2,221,294	\$ 2,272,273	2%
4020 Production	3,322,580	3,398,119	3,043,268	3,034,493	3,125,607	3%
4030 Distribution	1,083,095	1,115,346	1,185,131	1,130,265	1,287,290	9%
4035 Pipeline Maintenance	1,237,911	1,107,892	1,045,044	908,469	1,219,466	17%
4040 Engineering	745,728	758,694	971,151	814,025	970,628	0%
4050 Customer Service	1,130,205	971,164	1,526,122	1,471,276	1,610,685	6%
4060 Utility Billing	1,017,465	1,013,482	1,001,544	990,332	1,019,650	2%
4070 Administration	6,371,667	6,190,891	5,006,529	4,820,607	4,659,603	-7%
4080 Property Management	294,576	289,926	361,369	273,108	385,727	7%
Total Water Operating	\$ 18,185,092	\$ 17,060,873	\$ 16,359,629	\$ 15,663,869	\$ 16,550,929	1%
701 Water Capital Projects	\$ 650,459	\$ 38,954	\$ 0	\$ 70,000	\$ 10,575,789	100%
Total D. S. - Water Operating & Capital	\$ 18,835,551	\$ 17,099,827	\$ 16,359,629	\$ 15,733,869	\$ 27,126,718	66%
<u>D. S. - Sewer</u>						
710 Sewer Operations	\$ 2,712,565	\$ 2,890,419	\$ 3,184,400	\$ 3,150,753	\$ 3,500,424	10%
711 Sewer Capital	130,750	0	0	0	200,000	100%
Total D. S. - Sewer Operating & Capital	\$ 2,843,315	\$ 2,890,419	\$ 3,184,400	\$ 3,150,753	\$ 3,700,424	16%
<u>100 510 Police</u>	\$ 12,994,924	\$ 13,542,008	\$ 14,834,551	\$ 14,803,406	\$ 15,557,980	5%
<u>Fire District</u>						
520 Operations & Community Safety	\$ 8,897,812	\$ 9,449,751	\$ 9,419,396	\$ 9,545,062	\$ 9,808,986	4%
521 Administration	497,564	741,662	564,725	538,742	624,530	11%
528 SAFER Grant	969,350	1,037,463	0	0	0	0%
Total Fire Operating	\$ 10,364,726	\$ 11,228,876	\$ 9,984,121	\$ 10,083,804	\$ 10,433,516	5%
502 Fire Capital	\$ 0	\$ 233,173	\$ 129,000	\$ 544,643	\$ 344,000	167%
Total Fire District	\$ 10,364,726	\$ 11,462,049	\$ 10,113,121	\$ 10,628,447	\$ 10,777,516	7%
<u>Streets Capital Improvement Project (CIP)</u>						
<u>Funds</u>						
100 Capital Improvement Program	\$ 0	\$ 68,956	\$ 665,500	\$ 386,992	\$ 535,500	-20%
204 Measure I - 2010 Renewal	1,925,095	1,762,584	4,283,000	2,724,851	4,086,939	-5%
205 Gas Tax	0	0	520,438	50,000	470,438	-10%
207 Article 8 Local Transportation Fund	594,308	372,382	1,077,500	639,000	952,450	-12%
300 Streets Development Impact Fee	1,363,414	654,742	750,000	124,313	660,000	-12%
301 Storm Drain Development Impact Fee	0	0	0	47,500	0	0%
504 City Streets CIP	794,543	17	2,735,283	57,865	2,733,034	0%
600 Ranchero Road Undercrossing	27,776	0	0	0	0	0%
Total Streets CIP Funds	\$ 4,705,136	\$ 2,858,681	\$ 10,031,721	\$ 4,030,521	\$ 9,438,361	-6%
<u>Other Transportation Related Funds</u>						
254 AB 2766 AQMD	\$ 80,000	\$ 80,000	\$ 80,000	\$ 408,117	\$ 76,528	-4%
400 Streets Debt Service	823,343	736,696	4,646,475	4,616,883	0	-100%
Total Other Transportation Funds	\$ 903,343	\$ 816,696	\$ 4,726,475	\$ 5,025,000	\$ 76,528	-98%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY DEPARTMENT AND PROGRAMS

DEPARTMENT AND PROGRAM EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Other City Related Funds</u>						
256 Environmental Programs Grant Fund	\$ 69,587	\$ 76,901	\$ 115,892	\$ 115,895	\$ 53,219	-54%
260 Disaster Preparedness Fund	17,066	30,830	18,183	18,520	17,628	-3%
302 Fire Development Impact Fee	146,545	0	0	0	0	0%
304 Public Services Dev. Impact Fee	0	200	2,255	2,210	16,412	628%
401 City Debt Service Fund	12,786,966	0	0	0	0	0%
402 Water Rights Acquisition	1,339,656	1,447,765	1,449,550	1,447,275	1,446,375	0%
403 2013 Refunding Lease Rev Bonds	541,229	800,759	776,600	776,325	789,150	2%
Total Other City Related Funds	\$ 14,901,049	\$ 2,356,455	\$ 2,362,480	\$ 2,360,225	\$ 2,322,784	-2%
Total Streets CIP, Other Transportation, City Facilities, & Other City Related Funds	\$ 20,509,528	\$ 6,031,832	\$ 17,120,676	\$ 11,415,746	\$ 11,837,673	-31%
Total City Expenditures by Department and Program	\$ 83,686,886	\$ 70,520,217	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814	17%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY ACCOUNT

ACCOUNT EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Salaries						
7000 - Salaries & Wages	\$ 11,141,203	\$ 10,872,644	\$ 10,966,679	\$ 10,401,292	\$ 10,831,162	-1%
7010 - Council/Commissioner Wage	49,240	46,424	52,100	45,196	53,100	2%
7030 - Part Time Wages	217,077	223,458	233,641	274,894	418,209	79%
7050 - Overtime Wages	132,928	162,130	129,082	149,373	145,574	13%
7070 - Standby Pay	38,615	38,765	39,000	39,000	39,000	0%
Total Salaries	\$ 11,579,063	\$ 11,343,421	\$ 11,420,502	\$ 10,909,755	\$ 11,487,045	1%
Benefits						
7100 - 401a Pension Plan	\$ 128,514	\$ 122,365	\$ 123,008	\$ 110,735	\$ 107,625	-13%
7110 - PERS	1,993,581	2,125,992	2,107,746	2,062,894	2,217,285	5%
7120 - Health Insurance	1,540,218	1,488,407	1,613,100	1,462,256	1,628,797	1%
7140 - Worker's Compensation	350,145	450,191	555,327	539,543	596,762	7%
7150 - Medicare	163,284	159,208	158,368	156,117	163,905	3%
7160 - Social Security/FICA	16,013	16,288	15,799	19,902	27,263	73%
7170 - Life Insurance	21,751	20,432	18,020	19,585	17,094	-5%
7180 - Auto Allowance	56,970	46,313	44,400	44,231	44,400	0%
7181 - Bilingual Pay	11,758	11,200	10,800	10,440	9,900	-8%
7190 - Unemployment Insurance	36,767	15,297	40,000	53,000	45,000	13%
7195 - Post Employment Benefits	141,858	161,669	29,640	31,638	39,468	33%
7199 - Other Benefit Expense	7,168	(20,614)	0	0	0	0
Total Benefits	\$ 4,468,027	\$ 4,596,748	\$ 4,716,208	\$ 4,510,341	\$ 4,897,499	4%
Material and Operations						
7200 - Div/Program Expenditures	\$ 59,196	\$ 97,315	\$ 177,210	\$ 175,660	\$ 175,618	-1%
7250 - Office Expense	119,576	126,271	111,090	115,246	108,097	-3%
7255 - Computer Supplies	35,515	40,945	65,839	47,545	99,701	51%
7260 - Printing	40,051	29,555	43,150	48,910	43,750	1%
7270 - Postage/Shipping Costs	124,170	117,119	122,475	124,805	123,880	1%
7280 - Publications	10,764	7,264	7,175	5,871	9,995	39%
7290 - Advertising	197,371	119,088	157,550	150,410	92,875	-41%
7300 - Employee Expense	39,112	45,418	39,600	42,600	39,400	-1%
7310 - Council Reimbursement	822	1,067	2,000	1,000	2,000	0%
7320 - Uniform Expense	37,503	49,565	50,673	46,602	52,535	4%
7370 - Reserve Costs	7,117	8,888	9,455	7,500	9,455	0%
7400 - Materials & Operations	1,508,837	1,309,477	1,815,303	1,593,319	1,858,923	2%
7410 - Safety Supplies	18,259	27,136	28,450	26,848	28,335	0%
7420 - Kennel Supplies	71,192	61,468	87,000	85,315	87,000	0%
7430 - Field Expenses	15,926	17,098	19,500	14,685	17,100	-12%
7440 - Fuel	328,459	259,330	336,440	208,989	270,760	-20%
7455 - Small Tools	21,740	24,028	29,850	29,978	29,450	-1%
7460 - Equipment Under Capital	26,639	100,350	63,000	170,031	52,750	-16%
7470 - Utilities-Electric	2,644,166	2,802,180	2,383,112	2,433,962	2,478,912	4%
7473 - Utilities-Gas	60,678	59,197	59,850	58,800	59,500	-1%
7476 - Utilities-Water	2,889,987	2,069,439	2,119,232	2,012,832	2,212,753	4%
7478 - Utilities-Wastewater	2,026,391	2,068,432	2,462,000	2,462,000	2,537,000	3%
7482 - Utilities-Telephone	239,592	260,864	268,705	262,525	274,850	2%
7483 - Utilities-Telecomm Services	962	1,004	1,500	1,500	1,500	0%
7484 - Property Tax/Assessments	9,789	3,467	12,410	5,940	5,945	-52%
7485 - Lease Maintenance	27,624	37,939	43,284	44,284	45,784	6%
7490 - Miscellaneous Expense	480	0	0	0	0	0%
Total Material and Operations	\$ 10,561,918	\$ 9,743,904	\$ 10,515,853	\$ 10,177,157	\$ 10,717,868	2%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY ACCOUNT

ACCOUNT EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
<u>Contractual Services</u>						
7500 - Contract Services	\$ 7,097,153	\$ 5,172,843	\$ 12,919,608	\$ 7,050,101	\$ 23,571,118	82%
7520 - Plan Check	1,356	0	1,000	500	1,000	0%
7525 - Inspection	15,451	89,210	10,000	11,660	0	-100%
7550 - Collection Services	124,626	119,462	116,020	81,197	84,500	-27%
7560 - Legal Services	546,697	387,176	384,500	423,352	368,000	-4%
7563 - Litigation Services	80,681	26,722	50,000	57,000	50,000	0%
7565 - Claims/Lawsuits/Settlement	25,525	8,017	50,000	52,000	50,000	0%
7570 - Insurance Services	486,153	476,756	480,740	479,200	458,700	-5%
7580 - Computer Services	72,521	73,927	80,670	86,770	91,730	14%
7585 - Software License	320,302	286,457	360,262	368,152	335,866	-7%
7590 - Service Charges & Fees	76,261	80,983	84,600	90,876	91,724	8%
7605 - Traffic Signal Maintenance	55,876	46,887	65,000	50,000	55,000	-15%
7610 - Striping Contract	105,579	120,148	130,000	130,000	136,500	5%
7615 - Street Sweeping Contract	129,481	136,720	160,000	140,000	140,000	-13%
7650 - Equipment Rental	2,899	1,688	16,000	7,900	18,800	18%
7700 - County Contract	21,435,646	22,604,685	23,797,336	23,923,002	24,601,301	3%
7705 - County Contract Overtime	181,432	126,023	0	0	0	0%
7710 - Cal Id	95,585	95,970	101,572	101,572	107,977	6%
7720 - Franchise Fee	250,000	250,000	250,000	250,000	250,000	0%
7749 - Other Contracts	313,053	121,603	400,000	100,000	1,226,295	207%
7775 - Economic Development	214,424	0	250,000	0	4,081,975	1533%
7780 - Econ Dev Revolving Loan	0	19,066	450,000	150,000	0	-100%
Total Contractual Services	\$ 31,630,701	\$ 30,244,343	\$ 40,157,308	\$ 33,553,282	\$ 55,720,486	39%
<u>Other Operating</u>						
7800 - Other Operating	\$ 25,399	\$ 89,647	\$ 37,650	\$ 50,203	\$ 44,650	19%
7805 - Dues/Memberships	87,088	79,260	91,861	77,037	77,857	-15%
7820 - Travel & Meetings	14,812	46,068	58,160	65,685	61,040	5%
7825 - Mileage	316	367	400	250	400	0%
7840 - Conferences & Seminars	49,981	54,193	57,494	48,600	67,644	18%
7845 - Training & Education	111,058	108,463	142,195	117,654	149,760	5%
7860 - Education Reimbursement	12,009	12,782	4,408	10,827	6,342	44%
7880 - Community Relations	42,500	35,716	55,100	57,776	57,800	5%
7890 - General & Admin Expense	1,885,714	1,866,363	1,980,315	1,980,315	1,996,330	1%
7950 - Rent Expense	79,869	65,875	64,849	64,849	64,849	0%
8000 - Grant Expense	1,175,679	1,290,132	643,542	958,153	995,703	55%
8001 - Homeland Security Grant	29,858	32,280	0	0	0	0%
8003 - OTS DUI Enforcement Grant	16,934	376	0	0	0	0%
8025 - CALaw Enf Equip (CLEEP)	10,148	4,361	15,000	15,000	19,705	31%
8040 - Beverage Container Recycle	11,066	11,124	23,881	23,641	27,081	13%
8070 - Facilities Maintenance	137,517	178,464	174,950	172,683	288,156	65%
8071 - Vehicle/Equip	409,260	377,913	407,450	538,700	423,850	4%
8072 - Maintenance/Repairs	18,409	15,871	55,000	20,250	25,000	-55%
8090 - Misc Expense	156,706	5,035	7,250	7,250	8,000	10%
Total Other Operating	\$ 4,274,323	\$ 4,274,290	\$ 3,819,505	\$ 4,208,873	\$ 4,314,167	13%
<u>Capital Outlay</u>						
8400 - Land & Buildings	\$ 545,309	\$ 325,322	\$ 268,200	\$ 47,500	\$ 368,200	37%
8402 - Rehabilitation/Acquisition	184,896	72,362	350,000	0	572,000	63%
8403 - Cost of Sales/Commission	35	0	0	0	100,000	100%
8404 - Appraisal Services	1,500	0	20,300	12,000	26,800	32%
8420 - Vehicles Capital Expend	200,447	405,133	166,000	720,190	295,000	78%
8440 - Equipment Capital Expend	433,587	522,022	218,000	225,814	1,379,842	533%
8460 - Computer Capital Expend	80,153	409,198	217,000	167,063	227,500	5%
8480 - Water Rights Capital Exp	1,000,500	2,500,022	0	92,000	0	0%
Total Capital Outlay	\$ 2,446,427	\$ 4,234,059	\$ 1,239,500	\$ 1,264,567	\$ 2,969,342	140%

EXPENDITURE SUMMARIES

TOTAL EXPENDITURES BY ACCOUNT

ACCOUNT EXPENDITURES SUMMARY	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Revised	2016-17 Budget	% Change From 2015-16 Budget
Debt Service						
8600 - Principal	\$ 15,340,000	\$ 3,050,000	\$ 1,725,000	\$ 1,725,000	\$ 1,795,000	4%
8620 - Principal-Series A	620,000	645,000	4,590,000	4,590,000	0	-100%
8700 - Interest Expense	1,850,900	2,101,203	2,094,605	2,082,460	2,035,407	-3%
8720 - Interest Expense-Series A	9,010	4,990	11,475	1,525	0	-100%
8800 - Bond Administration Exp	598,912	282,259	266,610	217,708	185,000	-31%
8850 - Debt Issuance Costs	193,035	0	0	0	0	0%
8860 - Discount on Bond Issue	114,570	0	0	0	0	0%
Total Debt Service	\$ 18,726,427	\$ 6,083,452	\$ 8,687,690	\$ 8,616,693	\$ 4,015,407	-54%
Total City Expenditures by Account Number	\$ 83,686,886	\$ 70,520,217	\$ 80,556,566	\$ 73,240,668	\$ 94,121,814	17%

Note – The Total Expenditures by Account report provides an additional way to view budget information by presenting the budget by general ledger account number. While the overall expenditure budget total (grand total) will match all other reports, subtotals by the expenditure classification may differ. This is due to the presentation of numbers. For example, amounts shown for the Staffing for Adequate Fire and Emergency Response (SAFER) grant are classified as part of the Fire contract in all other reports; however, the Total Expenditure by Account report shows the expense as a grant expense in the Other Operating classification.

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