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GOVERNMENT CODE SECTIONS 66001 AND 66006 ANNUAL AND FIVE-YEAR REPORTS

FISCAL YEARS 2015-2016 THROUGH 2020-2021

CITY OF HESPERIA

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Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



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CITY OF HESPERIA



GOVERNMENT CODE SECTIONS 66001 AND 66006 ANNUAL AND FIVE-YEAR REPORTS FISCAL YEARS 2015-2016 THROUGH 2020-2021

Prepared for:

City of Hesperia

9700 Seventh Avenue

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I EXECUTIVE SUMMARY

A Purpose of the Report

Sections 66001 and 66006 of the Government Code provide that the City of Hesperia ("City") shall make available to the public certain information and adopt described findings relative to development impact fees ("Impact Fees") collected pursuant to Section 66000 et seq. of the Government Code. The described information and findings relate to Impact Fees received, expended or to be expended in connection with public facilities to accommodate new development.

Section 66006(b) of the Government Code requires that for each Impact Fee the City shall, within 180 days after the last day of each Fiscal Year, make available to the public the following information for the Fiscal Year:

- A brief description of the type of fee in the account or fund;
- The amount of the fee;
- The beginning and ending fund balance of the account or fund;
- The amount of the fees collected and interest earned:
- An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees;
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement;
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan; and
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements and volume of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

Section 66001(d) of the Government Code requires that for each Impact Fee, the City shall make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged;



- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The Impact Fees of the City for Fiscal Year 2020-2021 fund the following types of facilities:

- 1. Transportation Facilities;
- 2. Citywide Drainage Facilities;
- 3. A-04 Drainage Facilities;
- 4. Fire Facilities;
- 5. Police Facilities;
- 6. Public and City Hall Facilities;
- 7. Animal Control Facilities; and
- 8. Records Storage Facilities.

The Impact Fees were originally adopted by Ordinance No. 180 on September 16, 1993 (the "Ordinance"). The dollar amounts of the fees are adopted by resolution. The Impact Fees were last updated by Resolution Nos. 2018-26 and 2020-69 on May 15, 2018, and November 17, 2020, respectively.

The following Annual Report for Fiscal Years 2015-2016 through 2020-2021 and Five-Year Report for Fiscal Year 2020-2021 include the information and proposed findings the City intends to review and adopt in accordance with Sections 66001 and 66006 of the Government Code.



A Transportation Facilities

- 1. Description of the type of Impact Fees in the account or sub-account(s) of the City.
 - Transportation Facilities includes infrastructure necessary to provide safe and efficient vehicular access throughout the City. In order to meet the transportation demand of new development through build out, the City identified the need for new roadways and transit facility.
- 2. Amount of the Impact Fees.

Table II-1: Transportation Facilities Fee by Land Use for Projects Submitted Prior to July 16, 2018 (Fund 300)

Land Use	Fee Amount
Single Family	\$9,781.00 per unit
Multiple Family	\$6,259.00 per unit
Hotel/Motel	\$7,238.00 per unit
Non-Residential	\$2.12 per sq. ft.

Table II-2: Transportation Facilities Fee by Land Use for Projects Submitted After July 16, 2018 (Fund 306)

Land Use	Fee Amount
Single Family	\$9,952.00 per unit
Multi-Family	\$6,895.00 per unit
Commercial/Office/Retail	\$6,000.00 per 1,000 bldg. sq. ft.
Industrial	\$1,500.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$7,001.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Tables 1 and 2 in Appendix A list the beginning and ending fund balances for the Transportation Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

- 4. Amount of the Impact Fees collected and interest earned.
 - Tables 1 and 2 in Appendix A show the amount of Transportation Facilities Fee collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.
- 5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

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Table II-3: Fiscal Years 2015-2016 through 2020-2021
Transportation Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Ranchero Road Improvements	\$1,400,877	16%
Aqueduct Cross Improvements	\$11,179	1%
Street Improvements	\$125,066	8%
SBCTA Loan Payments ¹	\$6,662,169	100%
Total	\$8,199,291	N/A

Note:

- 1. In April 2014, the City entered into an agreement with San Bernardino County Transportation Authority (SBCTA) for the construction and financing of the Ranchero Road Interchange. The agreement specified that at completion of the project, any unpaid amounts would be converted to a loan to the City by SBCTA and payable with Impact Fees. The ten-year loan includes interest calculated at the Local Agency Investment Fund (LAIF) rate. The original principal amount was \$18,762,403. As of June 30, 2021, the outstanding principal balance was \$13,133,682.
- 6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.
 - The City's currently incomplete transportation facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.
- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.
 - No transfers or loans were made from the Transportation Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.
- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.
 - No refunds were made from the Transportation Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

B Citywide Drainage Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The Citywide Drainage Facilities will serve the residents of Hesperia by providing new drainage systems and improvements to existing drainage facilities in order to mitigate the impacts of new development on the existing drainage facilities. The drainage facilities to be financed include components for new detention basins, storm drain systems, street crossings, and flood control basins.

2. Amount of the Impact Fees.

Table II-4: Citywide Drainage Facilities Fee by Land Use for Projects Submitted Prior to July 16, 2018 (Fund 301)

Land Use	Fee Amount
Single Family	\$1,284.00 per unit
Multiple Family	\$821.00 per unit
Hotel/Motel	\$937.00 per unit
Non-Residential	\$0.28 per sq. ft.

Table II-5: Citywide Drainage Facilities Fee by Land Use for Projects Submitted After July 16, 2018 (Fund 307)

Land Use	Fee Amount
Single Family	\$963.00 per unit
Multi-Family	\$367.00 per unit
Commercial/Office/Retail	\$300.00 per 1,000 bldg. sq. ft.
Industrial	\$632.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$213.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Tables 1 and 2 in Appendix B list the beginning and ending fund balances for the Citywide Drainage Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Tables 1 and 2 in Appendix B show the amount of Citywide Drainage Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

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Table II-6: Fiscal Years 2015-2016 through 2020-2021 Citywide Drainage Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
H-01 Drainage Facility – Sect 3A	\$111,457	100%
Temecula Ave – C-01 Retention Basin	\$120,968	3%
Walnut Street – H-01 Retention Basin	\$132,235	8%
Escondido Ave – A-04 Retention Basin	\$33,930	1%
A-04 Drainage Program	\$135,763	100%
Property Acquisition Costs	\$171,297	100%
Total	\$705,650	N/A

- 6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.
 - The City's currently incomplete Citywide drainage facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.
- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.
 - No transfers or loans were made from the Citywide Drainage Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.
- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Citywide Drainage Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

C A-04 Drainage Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The A-04 Drainage Facilities will serve the residents of Hesperia by providing new drainage systems and improvements to existing drainage facilities in the area



identified by the City as the A-04 drainage area in order to mitigate the impacts of new development on the existing drainage facilities. The A-04 drainage facilities to be financed include components for new detention basins, storm drain systems, street crossings, and flood control basins.

In 2020, development pressure within the A-04 drainage area caused the City to look specifically at the demographics and facility costs within the A-04 drainage area for the purpose of considering an Impact Fee specific to this area. As a result, improvements relating to the A-04 drainage area were removed from the Citywide needs list and an Impact Fee specific to the A-04 drainage area was adopted. Projects within the A-04 drainage area are still subject to Citywide Impact Fees.

2. Amount of the Impact Fees.

Table II-7: A-04 Drainage Facilities Fee by Land Use (Fund 313)

Land Use	Fee Amount
Single Family	\$10,539.00 per unit
Multi-Family	\$5,018.63 per unit
Non-Residential	\$2,462.65 per 1,000 bldg. sq. ft.

3. Beginning and ending fund balance of account and sub-account(s).

Table 1 in Appendix C lists the beginning and ending fund balances for the A-04 Drainage Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Table 1 in Appendix C shows the amount of A-04 Drainage Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.

Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

Table II-8: Fiscal Years 2015-2016 through 2020-2021 A-04 Drainage Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
A-04 Drainage Program	\$11,448	100%
Total	\$11,448	N/A

6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been

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collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.

The City's currently incomplete A-04 drainage facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the A-04 Drainage Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the A-04 Drainage Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

D Fire Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The Fire Facilities includes those facilities used by the City to protect life and property. The City identifies the need for additional fire protection facilities as build out of the community occurs. In order to serve new development through build out in Hesperia, the City identified the need for one new fire station and expansion of existing fire stations.

2. Amount of the Impact Fees.

Table II-9: Fire Facilities Fee by Land Use for Projects Submitted Prior to July 16, 2018 (Fund 302)

Land Use	Fee Amount
Single Family	\$1,425.00 per unit
Multiple Family	\$912.00 per unit
Hotel/Motel	\$1,054.00 per unit
Non-Residential	\$0.31 per sq. ft.

Table II-10: Fire Facilities Fee by Land Use for Projects Submitted After July 16, 2018 (Fund 308)

Land Use	Fee Amount
Single Family	\$648.00 per unit
Multi-Family	\$491.00 per unit
Commercial/Office/Retail	\$187.00 per 1,000 bldg. sq. ft.
Industrial	\$908.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$88.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Tables 1 and 2 in Appendix D list the beginning and ending fund balances for the Fire Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Tables 1 and 2 in Appendix D show the amount of Fire Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.

- 5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.
 - No projects were funded by the Fire Facilities Fees in Fiscal Years 2015-2016 through 2020-2021.
- 6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.
 - The City's currently incomplete fire projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.
- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Fire Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Fire Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

E Police Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The Police Facilities includes those facilities used by the City. In order to serve new development through build out, the City identified the need for additional equipment, specifically fixed and mobile police cameras.

2. Amount of the Impact Fees.

Table II-11: Police Facilities Fee by Land Use for Projects Submitted Prior to July 16, 2018 (Fund 303)

Land Use	Fee Amount
Single Family	\$423.00 per unit
Multiple Family	\$272.00 per unit
Hotel/Motel	\$313.00 per unit
Non-Residential	\$0.09 per sq. ft.

Table II-12: Police Facilities Fee by Land Use for Projects Submitted After July 16, 2018 (Fund 312)

Land Use	Fee Amount
Single Family	\$10.00 per unit
Multi-Family	\$8.00 per unit
Commercial/Office/Retail	\$4.00 per 1,000 bldg. sq. ft.
Industrial	\$16.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$2.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Tables 1 and 2 in Appendix E list the beginning and ending fund balances for the Police Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Tables 1 and 2 in Appendix E show the amount of Policies Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.



Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

Table II-13: Fiscal Years 2015-2016 through 2020-2021
Police Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Automatic License Plate Reader (ALPR) Fixed Cameras	\$404,528	90%
Total	\$404,528	N/A

6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.

The City's currently incomplete police facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.

7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

No transfers or loans were made from the Police Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Police Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

F Public and City Hall Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The Public and City Hall Facilities includes those facilities used by the City to provide a range of administrative duties and public services, exclusive of public safety.



2. Amount of the Impact Fees.

Table II-14: Public Facilities Fee by Land Use for Projects Submitted Prior to July 16, 2018 (Fund 304)

Land Use	Fee Amount
Single Family	\$1,109.00 per unit
Multiple Family	\$710.00 per unit
Hotel/Motel	\$810.00 per unit
Non-Residential	\$0.24 per sq. ft.

Table II-15: City Hall Facilities Fee by Land Use for Projects Submitted After July 16, 2018 (Fund 309)

Land Use	Fee Amount
Single Family	\$530.00 per unit
Multi-Family	\$424.00 per unit
Commercial/Office/Retail	\$194.00 per 1,000 bldg. sq. ft.
Industrial	\$837.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$81.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Tables 1 and 2 in Appendix F list the beginning and ending fund balances for the Public and City Hall Facilities Fee Accounts from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Tables 1 and 2 in Appendix F show the amount of Public and City Hall Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

Table II-16: Fiscal Years 2015-2016 through 2020-2021 Public and City Hall Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
General Fund Loan Interest Payments ¹	\$173,061	100%
Total	\$173,061	N/A

Note:

- 1. In October 2013, the Hesperia Joint Public Finance Authority issued the 2013 Refunding Lease Revenue Bonds to refinance the previous 2005 Civic Plaza Certificates of Participation. As with the prior 2005 Certificates of Participation, Impact Fees would continue to fund 87.25% of the annual debt service, with the General Fund contributing the remaining 12.75%. The bonds interest rates are fixed, ranging from 2.00% to 5.00%. The original principal amount was \$12,445,000. As of June 30, 2021, the outstanding principal balance was \$10,430,000. Beginning in Fiscal Year 2014-2015, Impact Fees were insufficient to fully fund the 87.25% contribution. As a result, a loan from the General Fund was issued so that the required contribution for the annual bond debt service payment could be made. The loan amount will increase annually until Impact Fees are sufficient to make the full 87.25% contribution and includes interest calculated at the Local Agency Investment Fund (LAIF) rate.
- 6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.
 - The City's currently incomplete public and city hall facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.
- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.

Table II-17: Fiscal Years 2015-2016 through 2020-2021 Public and City Hall Facilities Interfund Transfers

Description of Project for which Interfund Transfer will be Used	Funds(s) from Which Fees were Transferred	Fund(s) to Which Fees were Transferred	Total Amount Transferred
2013 Bonds Debt Service Payments	Fund 304	Fund 403	\$3,409,686
General Fund Loan ¹	Fund 309	Fund 304	\$3,304,783
2013 Bonds Debt Service Payments	Fund 309	Fund 403	\$711,419
Total	N/A	N/A	\$7,425,888

Note:

1. The amount shown above includes \$3,304,783 in funds transferred from Fund 309 to Fund 304. This was done in order to move the City's General Fund loan debt accumulated under Fund 304 to Fund 309 so that Fund 304 can be closed.

No loans were made from the Public and City Hall Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.



8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Public and City Hall Facilities Fee Accounts in Fiscal Years 2015-2016 through 2020-2021.

G Animal Control Facilities

1. Description of the type of Impact Fees in the account or sub-account(s) of the City.

The Animal Control Facilities includes those facilities used by the City to provide basic animal control services. In order to serve new development through build out in Hesperia, the City identified the need for a new animal control facility.

2. Amount of the Impact Fees.

Table II-18: Animal Control Facilities Fee by Land Use (Fund 310)

Land Use	Fee Amount
Single Family	\$223.00 per unit
Multi-Family	\$176.00 per unit
Commercial/Office/Retail	\$0.00 per 1,000 bldg. sq. ft.
Industrial	\$0.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$0.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Table 1 in Appendix G lists the beginning and ending fund balances for the Animal Control Facilities Fee Account from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Table 1 in Appendix G shows the amount of Animal Control Facilities Fees collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.

5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.

No projects were funded by the Animal Control Facilities Fees in Fiscal Years 2015-2016 through 2020-2021.

6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City

remains incomplete.

The City's currently incomplete animal control facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.

- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.
 - No transfers or loans were made from the Animal Control Facilities Fee Account in Fiscal Years 2015-2016 through 2020-2021.
- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.

No refunds were made from the Animal Control Facilities Fee Account in Fiscal Years 2015-2016 through 2020-2021.

H Records Storage Facilities

- 1. Description of the type of Impact Fees in the account or sub-account(s) of the City.
 - The Records Storage Facilities includes those facilities used by the City to provide additional storage services. In order to serve new development through build out in Hesperia, the City identified the need for a new records storage facility.
- 2. Amount of the Impact Fees.

Table II-19: Records Storage Facilities Fee by Land Use (Fund 311)

Land Use	Fee Amount
Single Family	\$26.00 per unit
Multi-Family	\$20.00 per unit
Commercial/Office/Retail	\$9.00 per 1,000 bldg. sq. ft.
Industrial	\$41.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$4.00 per room

3. Beginning and ending fund balance of account and sub-account(s).

Table 1 in Appendix H lists the beginning and ending fund balances for the Records Storage Facilities Fee Account from Fiscal Year 2015-2016 through Fiscal Year 2020-2021.

4. Amount of the Impact Fees collected and interest earned.

Table 1 in Appendix H shows the amount of Records Storage Facilities Fees



- collected, interest earned, and miscellaneous income during Fiscal Years 2015-2016 through 2020-2021.
- 5. Identification of each improvement on which Impact Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of each project of the City that was funded with Impact Fees.
 - No projects were funded by the Records Storage Facilities Fees in Fiscal Years 2015-2016 through 2020-2021.
- 6. Identification of an approximate date by which the construction of project(s) of the City will commence if the City determines that sufficient funds have been collected to complete financing on an incomplete project of the City, as identified in paragraph (2) of subdivision (A) of Section 66001, and the project of the City remains incomplete.
 - The City's currently incomplete records storage facilities projects and their approximate commencement dates are shown in Appendix I. The City has determined that it has or will obtain sufficient funds to finance such projects.
- 7. Description of each interfund transfer or loan made from the account or sub-account(s), including project(s) of the City on which the transferred or loaned Impact Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of Interest that the account or sub-account(s) will receive on the loan.
 - No transfers or loans were made from the Records Storage Facilities Fee Account in Fiscal Years 2015-2016 through 2020-2021.
- 8. The amount of refunds made or revenues allocated for other purposes if the administrative costs of refunding unexpended revenues exceed the amount to be refunded.
 - No refunds were made from the Records Storage Facilities Fee Account in Fiscal Years 2015-2016 through 2020-2021.





III FISCAL YEAR 2020-2021 FIVE-YEAR REPORT

In accordance with Government Code Section 66001, the City provides the following information with respect to that portion of the Impact Fee accounts or sub-account(s) remaining unexpended, whether committed or uncommitted:

- Identification of the purpose to which the Impact Fees are to be put.
 - The purpose of the Impact Fees imposed and collected on new development within the City during Fiscal Year 2020-2021 was to fund the additional public facilities needed to serve new development within the City.
- Demonstration of a reasonable relationship between the Impact Fees and the purposes for which they are charged.
 - There is a roughly proportional, reasonable relationship between the new development upon which the Impact Fees are charged and the need for additional public facilities by reason of the fact that additional residents and employees will be generated by additional development within the City and the City does not have capacity in its existing public facilities to accommodate these new residents and employees. Furthermore, the Impact Fees charged on new development will be used to fund additional public facilities which will be used to serve the residents and employees generated from new development.
- Identification of all sources and amounts of funding anticipated to complete financing of the public facilities the City has identified in the City's reports.
 - Table III-1 below is a summary of the fund balance in each fund as of June 30, 2021, as well as the costs of the pending public facility projects currently identified by the City as shown in further detail in Appendix I. As indicated in the table below, the current fee fund balances are needed to complete the pending projects.



Table III-1: Fund Balance for Each Fund as of June 30, 2021

Fund	Fund Balance as of 6/30/2021	Cost of Future Projects
Transportation Facilities	\$15,192,602	\$135,594,231
Citywide Drainage Facilities	\$3,603,171	\$5,343,724
A-04 Drainage Facilities	\$948,687	\$20,163,141
Fire Facilities	\$1,864,449	\$19,173,000
Police Facilities	\$29,936	\$128,567
Public and City Hall Facilities	(\$3,674,754) 1	\$14,871,425
Animal Control Facilities	\$128,288	\$12,600,000
Records Storage Facilities	\$17,478	\$1,716,000

Note:

- 1. Reflects General Fund loan debt accumulated in order to cover the shortfall in the required 87.25% contribution from Impact Fees. The General Fund loan amount will increase annually until Impact Fees are sufficient to make the full 87.25% contribution.
- Identification of the approximate dates on which the funding referred to in Table III-1 is expected to be deposited into the appropriate account or fund.
 - Appendix I shows the approximate dates on which the funds are expected to be available for the Public Facility projects presently identified by the City.

APPENDIX A

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

TRANSPORTATION
FACILITIES FEE
FINANCIAL SUMMARY
REPORT



APPENDIX A

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 TRANSPORTATION FACILITIES

Table 1: Transportation Facilities Transaction Detail (Fund 300)

DESCRIPTION	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$7,222,997	\$8,166,511	\$9,836,945	\$12,472,017	\$12,288,836	\$10,710,591	\$7,222,997
Sources of Funds							
Fee Revenues	\$1,108,102	\$1,777,451	\$3,389,227	\$2,052,777	\$379,945	\$212,400	\$8,919,902
Interest Income	\$1,058	\$9,047	\$51,434	\$118,684	\$75,413	\$12,119	\$267,755
Other Income	<u>\$8,749</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$350,000	\$0	\$358,749
Total Sources of Funds	\$1,117,909	\$1,786,498	\$3,440,661	\$2,171,461	\$805,358	\$224,519	\$9,546,406
Uses of Funds							
Capital Improvement Projects	(\$174,395)	(\$116,064)	(\$805,589)	(\$47,695)	(\$91,119)	(\$302,260)	(\$1,537,122)
Loan Interest and Principal Payments	\$0	\$0	\$0	(\$2,306,947)	(\$2,292,484)	(\$2,062,738)	(\$6,662,169)
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	<u>\$0</u>	\$0	<u>\$0</u>
Total Uses of Funds	(\$174,395)	(\$116,064)	(\$805,589)	(\$2,354,642)	(\$2,383,603)	(\$2,364,998)	(\$8,199,291)
Ending Fund Balance (6/30)	\$8,166,511	\$9,836,945	\$12,472,017	\$12,288,836	\$10,710,591	\$8,570,112	\$8,570,112

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

Table 2: Transportation Facilities Transaction Detail (Fund 306)

DESCRIPTION	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$790,110	\$4,092,581	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$783,151	\$3,264,329	\$2,504,287	\$6,551,767
Interest Income	\$0	\$0	\$0	\$6,959	\$38,142	\$25,622	\$70,723
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$790,110	\$3,302,471	\$2,529,909	\$6,622,490
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan Interest and Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$790,110	\$4,092,581	\$6,622,490	\$6,622,490

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

^[2] Includes the return of the Army Corps of Engineers habitat deposit related to the completion of the Ranchero Road Interchange project.

APPENDIX B

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> CITYWIDE DRAINAGE FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX B

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 CITYWIDE DRAINAGE FACILITIES

Table 1: Citywide Drainage Facilities Transaction Detail (Fund 301)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$2,341,697	\$2,448,262	\$2,515,552	\$2,927,323	\$3,185,411	\$3,058,712	\$2,341,697
Sources of Funds							
Fee Revenues	\$146,821	\$233,321	\$469,190	\$272,358	\$48,619	\$29,708	\$1,200,017
Interest Income	\$8,604	\$14,309	\$34,522	\$66,279	\$55,206	\$14,649	\$193,569
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18</u>	<u>\$0</u>	\$18,280	\$18,298
Total Sources of Funds	\$155,425	\$247,630	\$503,712	\$338,655	\$103,825	\$62,637	\$1,411,884
Uses of Funds	-						
Capital Improvement Projects	\$0	(\$113,457)	(\$36,387)	(\$80,567)	(\$230,524)	(\$73,418)	(\$534,353)
Property Acquisition Costs	(\$48,860)	(\$66,883)	(\$55,554)	\$0	\$0	\$0	(\$171,297)
Refund of Fees	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	(\$48,860)	(\$180,340)	(\$91,941)	(\$80,567)	(\$230,524)	(\$73,418)	(\$705,650)
Ending Fund Balance (6/30)	\$2,448,262	\$2,515,552	\$2,927,323	\$3,185,411	\$3,058,712	\$3,047,931	\$3,047,931

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

Table 2: Citywide Drainage Facilities Transaction Detail (Fund 307)

DESCRIPTION	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$76,152	\$337,065	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$75,481	\$257,608	\$216,074	\$549,163
Interest Income	\$0	\$0	\$0	\$671	\$3,305	\$2,101	\$6,077
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$76,152	\$260,913	\$218,175	\$555,240
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$76,152	\$337,065	\$555,240	\$555,240

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

^[2] Includes a \$18,115 reimbursement from a developer for Southern California Edison license fees paid by the City and \$183 in property tax refunds for land purchases.

APPENDIX C

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> A-04 DRAINAGE FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX C

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 A-04 DRAINAGE FACILITIES

Table 1: A-04 Drainage Facilities Transaction Detail (Fund 313)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$1,086	\$1,086
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$959,049</u>	\$959,049
Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$960,135	\$960,135
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	(\$11,448)	(\$11,448)
Property Acquisition Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	(\$11,448)	(\$11,448)
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$0	\$0	\$948,687	\$948,687

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

^[2] A developer with plans to build residential properties within the City secured a tax-exempt bond through a Statewide Community Infrastructure Program (SCIP) in which the developer and City both participated, but for which the City has no repayment obligation in any form. The bonds were issued to finance development impact fees due from the developer of the project to the City. As a result of the bond issue which closed during Fiscal Year 2021-2022, \$959,049 in development impact fees received during Fiscal Year 2020-2021 were subsequently required to be transferred to the bond trustee during Fiscal Year 2021-2022; therefore, deferred revenue was recorded as of 6/30/2021. Draws against bond proceeds will begin during Fiscal Year 2021-2022, as progress is made on capital improvements within the A-04 drainage area.

APPENDIX D

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> FIRE FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX D

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 FIRE FACILITIES

Table 1: Fire Facilities Transaction Detail (Fund 302)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$889,165	\$911,060	\$941,012	\$1,152,851	\$1,349,407	\$1,406,317	\$889,165
Sources of Funds							
Fee Revenues	\$18,676	\$24,683	\$198,235	\$169,543	\$32,588	\$26,438	\$470,163
Interest Income	\$3,219	\$5,269	\$13,604	\$27,013	\$24,322	\$6,763	\$80,190
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$21,895	\$29,952	\$211,839	\$196,556	\$56,910	\$33,201	\$550,353
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	\$0	<u>\$0</u>	\$0	<u>\$0</u>	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$911,060	\$941,012	\$1,152,851	\$1,349,407	\$1,406,317	\$1,439,518	\$1,439,518

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

Table 2: Fire Facilities Transaction Detail (Fund 308)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$51,488	\$263,389	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$51,035	\$209,576	\$159,892	\$420,503
Interest Income	\$0	\$0	\$0	\$453	\$2,325	\$1,650	\$4,428
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$51,488	\$211,901	\$161,542	\$424,931
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$51,488	\$263,389	\$424,931	\$424,931

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

APPENDIX E

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

POLICE FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX E

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 POLICE FACILITIES

Table 1: Police Facilities Transaction Detail (Fund 303)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$271,279	\$277,712	\$286,542	\$349,539	\$408,017	\$21,082	\$271,279
Sources of Funds							
Fee Revenues	\$5,452	\$7,225	\$58,870	\$50,304	\$9,657	\$8,017	\$139,525
Interest Income	\$981	\$1,605	\$4,127	\$8,174	\$1,808	\$91	\$16,786
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$6,433	\$8,830	\$62,997	\$58,478	\$11,465	\$8,108	\$156,311
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	(\$398,400)	(\$6,128)	(\$404,528)
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	(\$398,400)	(\$6,128)	(\$404,528)
Ending Fund Balance (6/30)	\$277,712	\$286,542	\$349,539	\$408,017	\$21,082	\$23,062	\$23,062

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

Table 2: Police Facilities Transaction Detail (Fund 312)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$795	\$4,316	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$788	\$3,483	\$2,531	\$6,802
Interest Income	\$0	\$0	\$0	\$7	\$38	\$27	\$72
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$795	\$3,521	\$2,558	\$6,874
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$795	\$4,316	\$6,874	\$6,874

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

APPENDIX F

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> PUBLIC AND CITY HALL FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX F

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 PUBLIC AND CITY HALL FACILITIES

Table 1: Public Facilities Transaction Detail (Fund 304)

DESCRIPTION	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	(\$116,480)	(\$781,477)	(\$1,459,043)	(\$1,985,395)	(\$2,564,368)	(\$3,328,253)	(\$116,480)
Sources of Funds	+						
Fee Revenues	\$15,037	\$20,266	\$155,630	\$133,800	\$25,334	\$23,470	\$373,537
Interest Income	\$172	\$334	\$975	\$22	\$134	\$0	\$1,637
Other Income	\$0	\$0	\$0	<u>\$0</u>	<u>\$0</u>	\$3,304,783	\$3,304,783
Total Sources of Funds	\$15,209	\$20,600	\$156,605	\$133,822	\$25,468	\$3,328,253	\$3,679,957
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan Interest and Principal Payments	(\$2,622)	(\$9,633)	(\$26,270)	(\$55,977)	(\$59,289)	\$0	(\$153,791)
Operating Transfers Out	(\$677,584)	(\$688,533)	(\$656,687)	(\$656,818)	(\$730,064)	\$0	(\$3,409,686)
Refund of Fees	\$0	\$0	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Total Uses of Funds	(\$680,206)	(\$698,166)	(\$682,957)	(\$712,795)	(\$789,353)	\$0	(\$3,563,477)
Ending Fund Balance (6/30)	(\$781,477)	(\$1,459,043)	(\$1,985,395)	(\$2,564,368)	(\$3,328,253)	\$0	\$0

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

[3] Includes \$3,409,686 in annual debt service payments on the bonds transferred to Fund 403. Fund 403 is a City non-Impact Fee fund used to pay annual debt service on the 2013 Refunding Lease Revenue Bonds.

Table 2: City Hall Facilities Transaction Detail (Fund 309)

DESCRIPTION	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$42,135	\$225,952	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$41,764	\$181,847	\$133,575	\$357,186
Interest Income	\$0	\$0	\$0	\$371	\$1,970	\$1,191	\$3,532
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$42,135	\$183,817	\$134,766	\$360,718
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loan Interest and Principal Payments	\$0	\$0	\$0	\$0	\$0	(\$19,270)	(\$19,270)
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	(\$4,016,202)	(\$4,016,202)
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	(\$4,035,472)	(\$4,035,472)
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$42,135	\$225,952	(\$3,674,754)	(\$3,674,754)

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

^[2] Beginning in Fiscal Year 2014-2015, Impact Fees were insufficient to fully fund the 87.25% contribution. As a result, a loan from the General Fund was issued so that the required contribution for the annual bond debt service payment could be made. The amount shown above includes \$3,304,783 in funds transferred from Fund 309 to Fund 304. This was done in order to move the City's General Fund loan debt accumulated under Fund 304 to Fund 309 so that Fund 304 can be closed.

^[2] Includes \$711,419 in annual debt service payments on the bonds transferred to Fund 403 and \$3,304,783 in funds transferred to Fund 304.

^[3] Reflects General Fund loan debt accumulated in order to cover the shortfall in the required 87.25% contribution from Impact Fees. The General Fund loan amount will increase annually until Impact Fees are sufficient to make the full 87.25% contribution.

APPENDIX G

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> ANIMAL CONTROL FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX G

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 ANIMAL CONTROL FACILITIES

Table 1: Animal Control Facilities Transaction Detail (Fund 310)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$17,726	\$74,663	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$17,570	\$56,249	\$52,977	\$126,796
Interest Income	\$0	\$0	\$0	\$156	\$688	\$648	\$1,492
Other Income	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$0	\$0	\$0	\$17,726	\$56,937	\$53,625	\$128,288
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	\$0	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$17,726	\$74,663	\$128,288	\$128,288

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

APPENDIX H

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

> RECORDS STORAGE FACILITIES FEE FINANCIAL SUMMARY REPORT



APPENDIX H

CITY OF HESPERIA GOVERNMENT CODE SECTION 66006 ANNUAL REPORT FISCAL YEARS 2015-2016 THROUGH 2020-2021 RECORDS STORAGE FACILITIES

Table 1: Records Storage Facilities Transaction Detail (Fund 311)

	FISCAL YEAR						
DESCRIPTION	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021 [1]	TOTAL
Beginning Fund Balance (7/1)	\$0	\$0	\$0	\$0	\$2,066	\$10,923	\$0
Sources of Funds							
Fee Revenues	\$0	\$0	\$0	\$2,048	\$8,761	\$6,487	\$17,296
Interest Income	\$0	\$0	\$0	\$18	\$96	\$68	\$182
Other Income	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Total Sources of Funds	\$0	\$0	\$0	\$2,066	\$8,857	\$6,555	\$17,478
Uses of Funds							
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (6/30)	\$0	\$0	\$0	\$2,066	\$10,923	\$17,478	\$17,478

^[1] Unaudited and subject to change pending the completion of the annual audit from an independent audit firm.

APPENDIX I

City of Hesperia Government Code Sections 66001 and 66006 Annual and Five-Year Reports Fiscal Years 2015-2016 Through 2020-2021

SUMMARY OF INCOMPLETE PROJECTS



APPENDIX I

CITY OF HESPERIA GOVERNMENT CODE SECTIONS 66001 AND 66006 ANNUAL AND FIVE-YEAR REPORTS FISCAL YEAR 2020-2021 SUMMARY OF INCOMPLETE PROJECTS

		Amount to be Funded by	Amount to be Funded by Other Sources of	
Project	Total Cost	Impact Fees Source of Impact Fees	Funds Description of Other Sources of Funds	Timeframe
Transportation Facilities				
7046-Ranchero Road Undercrossing	\$31,910,895	\$5,383,995 On Deposit/Future Collections	\$26,526,900 General Fund, Measure I, Redevelopment Agency, Ranchero Road Undercrossing Special Projects Fund	thru FY 2025-26
7086-Ranchero Road & I-15 Interchange	\$38,853,753	\$12,284,570 On Deposit/Future Collections		TBD
7094-Ranchero Road Improve-Mariposa	\$37,320,583	\$7,082,683 On Deposit/Future Collections	\$30,237,900 Measure I Renewal, Local Transportation Funds, Citywide Projects	TBD
7096-Aqueduct Cross Widen @ Main	\$9,797,000	\$18,028 On Deposit/Future Collections	\$9,778,972 Measure I Renewal, Local Transportation Funds, Redevelopment Agency	TBD
7131-Traffic Signal @ Ranchero Road & Maple Ave	\$450,000	\$261,770 On Deposit/Future Collections		TBD
7139-Ranchero Road Aqueduct Crossing	\$16,362,000	\$6,034,623 On Deposit/Future Collections		TBD
7146-Traffic Signal @ Ranchero Road/Cottonwood Ave	\$450,000	\$260,297 On Deposit/Future Collections		TBD
7154-Traffic Signal @ Ranchero Road/Seventh Ave	\$450,000	\$260,297 On Deposit/Future Collections		TBD
Additional Transportation projects	TBD	TBD On Deposit/Future Collections		TBD
Subtotal	\$135,594,231	\$31,586,263	\$104,007,968	
Citywide Drainage Facilities				
7140-Temecula Ave - C01 Retention Basin	\$4,020,969	\$4,020,969 On Deposit/Future Collections	SO NA	TBD
7141-Walnut Street - H-01 Retention Basin	\$1,322,755	\$572,755 On Deposit/Future Collections		TBD
Additional Drainage projects	TBD	TBD On Deposit/Future Collections	TBD TBD	TBD
Subtotal	\$5,343,724	\$4,593,724	\$750,000	
A-04 Drainage Facilities				
7152-A-04 Drainage Program	\$20,163,141	\$163,141 On Deposit/Future Collections	\$20,000,000 NA	TBD
Fire Facilities [1]				
Tear Down and Rebuild Fire Station 301	\$7,600,000	TBD On Deposit/Future Collections	TBD TBD	TBD
Tear Down and Rebuild Fire Station 302	\$9,240,000	TBD On Deposit/Future Collections	TBD TBD	TBD
Fire Station 304 Expansion	\$2,333,000	TBD On Deposit/Future Collections	TBD TBD	TBD
Subtotal	\$19,173,000	\$0	\$0	
Police Facilities				
4 ALPR Traffic Cameras	\$128,567	\$25,398 On Deposit/Future Collections	\$103,169 General Fund	FY 2021-22
Public and City Hall Facilities				
2013 Civic Plaza Bonds (Refinancing of 2005 COP)	\$14,871,425	\$12,975,318 On Deposit/Future Collections	\$1,896,107 General Fund	thru 2035
Additional Facilities	TBD	TBD On Deposit/Future Collections	TBD TBD	TBD
Subtotal	\$14,871,425	\$12,975,318	\$1,896,107	
Animal Control Facilities				
Construct new Animal Control Facility	\$12,600,000	TBD On Deposit/Future Collections	TBD TBD	TBD
Records Storage Facilities				
Construct new Records Storage Facility	\$1,716,000	TBD On Deposit/Future Collections	TBD TBD	TBD
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^[1] The former Hesperia Fire Protection District was annexed into the San Bernardino County Fire Protection District (SBCFP) in 2018. The City will work with SBCFP for possibilities for future site expansion or possible construction of a new fire station.



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