

CITY OF HESPERIA



GOVERNMENT CODE SECTIONS 66001 AND 66006 ANNUAL REPORT FISCAL YEAR 2022-2023

City of Hesperia
9700 Seventh Avenue
Hesperia, CA 92345

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SECTION I EXECUTIVE SUMMARY

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.



SECTION I EXECUTIVE SUMMARY

The five-year report was provided (January 2022) as part of the Fiscal Years 2015-2016 through 2020-2021 reports.

The Impact Fees of the City for Fiscal Year 2022-2023 fund the following types of facilities:

- A. Transportation Facilities;
- B. Citywide Drainage Facilities;
- C. A-04 Drainage Facilities;
- D. Fire Facilities;
- E. Police Facilities;
- F. Public and City Hall Facilities;
- G. Animal Control Facilities; and
- H. 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 previously updated by Resolution Nos. 2018-26 and 2020-69 on May 15, 2018, and November 17, 2020, respectively. The Impact Fees were last updated by Resolution No. 2022-01 on April 2, 2022.

The following Annual Report for Fiscal Year 2022-2023 include the information and proposed findings the City intends to review and adopt in accordance with Sections 66001 of the Government Code.



SECTION II FISCAL YEAR 2022-2023 ANNUAL REPORT

II FISCAL YEAR 2022-2023 ANNUAL REPORT

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
Multi-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

Table II-3: Transportation Facilities Fee by Land Use for Projects Submitted After April 2, 2022 (Fund 306)

Land Use	Fee Amount
Single Family	\$12,371.00 per unit
Multi-Family	\$8,667.00 per unit
Commercial/Office/Retail	\$6,000.00 per 1,000 bldg. sq. ft.
Industrial	\$2,703.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$11,971.00 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 2018-2019 through Fiscal Year 2022-2023.

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



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Tables 1 and 2 in Appendix A show the amount of Transportation Facilities Fee collected, interest earned, and miscellaneous income during Fiscal Years 2018-2019 through 2022-2023.

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-4: Fiscal Year 2022-2023 Transportation Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Ranchero Road Improvements	\$4,379,086	16%
SBCTA Loan Payments ¹	\$11,506,343	100%
Property Disposition ²	\$7,144,916	100%
Total	\$23,030,345	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, 2023, the outstanding principal balance was \$0.
2. The Property Disposition includes the removal of the fully recorded book value of the Land Held for Resale. The \$4,484,430 received as Proceeds from Land Sale related to the property sale is shown separately in Appendix 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.

Table II-5: Fiscal Year 2022-2023 Transportation Facilities Incomplete Projects with Sufficient Funding

PROJECT	ESTIMATED CONSTRUCTION START	ESTIMATED CONSTRUCTION COMPLETION	ESTIMATED TOTAL COST	AMOUNT TO BE FUNDED BY IMPACT FEES
Ranchero Rd Improve-Mariposa	2021-2022	TBD	373,289,206	9,137,225
Traffic Signal @ Ranchero & Maple	2021-2022	2023-2024	450,000	198,582
Ranchero Road Aqueduct Crossing	2021-2022	2023-2024	16,362,000	7,219,740
Traffic Signal @ Ranchero/Cottonwood	2021-2022	2023-2024	450,000	185,710
Traffic Signal @ Ranchero/Seventh	2021-2022	2023-2024	450,000	175,040

The City has determined that it has or will obtain sufficient funds to finance such projects.



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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 Year 2022-2023.

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 Year 2022-2023.

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-6: 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
Multi-Family	\$821.00 per unit
Hotel/Motel	\$937.00 per unit
Non-Residential	\$0.28 per sq. ft.

**Table II-7: 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



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**Table II-8: Citywide Drainage Facilities Fee by Land Use
for Projects Submitted After April 2, 2022 (Fund 307)**

Land Use	Fee Amount
Single Family	\$1,387.00 per unit
Multi-Family	\$529.00 per unit
Commercial/Office/Retail	\$300.00 per 1,000 bldg. sq. ft.
Industrial	\$910.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$306.00 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 2018-2019 through Fiscal Year 2022-2023.

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 2018-2019 through 2022-2023.

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 Citywide Drainage Facilities Fees in Fiscal Year 2022-2023.

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.

**Table II-9: Fiscal Year 2022-2023 Citywide Drainage
Facilities Incomplete Projects with Sufficient Funding**

PROJECT	ESTIMATED CONSTRUCTION START	ESTIMATED CONSTRUCTION COMPLETION	ESTIMATED TOTAL COST	AMOUNT TO BE FUNDED BY IMPACT FEES
Walnut Street - H-01 Retention Basin	2022-2023	TBD	1,894,659	1,144,659

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.



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No transfers or loans were made from the Citywide Drainage Facilities Fee Accounts in Fiscal Year 2022-2023.

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 Year 2022-2023.

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, projected development 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-10: 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 2018-2019 through Fiscal Year 2022-2023.

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 2018-2019 through 2022-2023.

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-11: Fiscal Year 2022-2023 A-04 Drainage
Facilities Fee Expenditures**

Project	Amount	Percentage of Project Funded by Fees
A-04 Drainage Program	\$6,270	100%
Total	\$6,270	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 has determined that no projects currently have sufficient funds to finance construction.

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 Year 2022-2023.

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 Year 2022-2023.

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.



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2. Amount of the Impact Fees.

Table II-12: 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
Multi-Family	\$912.00 per unit
Hotel/Motel	\$1,054.00 per unit
Non-Residential	\$0.31 per sq. ft.

Table II-13: 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

Table II-14: Fire Facilities Fee by Land Use for Projects Submitted After April 2, 2022 (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	\$437.00 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 2018-2019 through Fiscal Year 2022- 2023.

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 2018-2019 through 2022-2023.

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 Year 2022-2023.



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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 has determined that no projects currently have sufficient funds to finance construction.

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 Year 2022-2023.

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 Year 2022-2023.

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-15: 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
Multi-Family	\$272.00 per unit
Hotel/Motel	\$313.00 per unit
Non-Residential	\$0.09 per sq. ft.

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



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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

Table II-17: Police Facilities Fee by Land Use for Projects Submitted After April 2, 2022 (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	\$8.00 per room

- 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 2018-2019 through Fiscal Year 2022-2023.

- 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 2018-2019 through 2022-2023.

- 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-18: Fiscal Year 2022-2023 Police Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
Mobile License Plate Reader (LPR) 4-camera System for one mobile Unit	\$7,969	24%
Total	\$7,969	24%

- 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



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incomplete.

The City has determined that no projects currently have sufficient funds to finance construction.

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 2022-2023.

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 2022-2023.

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-19: 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
Multi-Family	\$710.00 per unit
Hotel/Motel	\$810.00 per unit
Non-Residential	\$0.24 per sq. ft.

Table II-20: 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

Table II-21: City Hall Facilities Fee by Land Use for Projects Submitted After April 2, 2022 (Fund 309)



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Land Use	Fee Amount
Single Family	\$546.00 per unit
Multi-Family	\$424.00 per unit
Commercial/Office/Retail	\$194.00 per 1,000 bldg. sq. ft.
Industrial	\$856.00 per 1,000 bldg. sq. ft.
Hotel/Motel	\$412.00 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 2018-2019 through Fiscal Year 2022-2023.

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 2018-2019 through 2022-2023.

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-22: Fiscal Year 2022-2023 Public and City Hall Facilities Fee Expenditures

Project	Amount	Percentage of Project Funded by Fees
General Fund Loan Interest Payments ¹	\$97,135	100%
Total	\$97,135	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, 2023, the outstanding principal balance was \$9,610,000. 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. During FY 2022-23, the General Fund Loan to City Hall Facilities DIF as of June 30, 2023 remains at \$4,173,324.

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 has determined that no projects currently have sufficient funds to finance construction.



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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-23: Fiscal Year 2022-2023 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 309	Fund 403	\$768,803
2013 Bonds Debt Service Payments ¹	Fund 304	Fund 309	\$16,715
Total	N/A	N/A	\$785,518

Note:

1. Residual Impact Fee funds of \$16,715 received in Fund 304 were transferred to Fund 309 in order to close Fund 304. These transferred funds were moved to aid Fund 309 in making the 2013 Bonds Debt Service annual payment. In order to make the debt service payment on the 2013 Bonds, \$768,803 was transferred to the Debt Service Fund 403.

No loans were made from the Public and City Hall Facilities Fee Accounts in Fiscal Year 2022-2023.

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 Year 2022-2023.

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-24: Animal Control Facilities Fee by Land Use Submitted Prior to April 2, 2022 (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



SECTION II FISCAL YEAR 2022-2023 ANNUAL REPORT

Table II-25: Animal Control Facilities Fee by Land Use Submitted After April 2, 2022 (Fund 310)

Land Use	Fee Amount
Single Family	\$227.00 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 2018-2019 through Fiscal Year 2022-2023.

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 2018-2019 through 2022-2023.

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 Year 2022-2023.

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 has determined that no projects currently have sufficient funds to finance construction.

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 Year 2022-2023.

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 Year 2022-2023.



SECTION II FISCAL YEAR 2022-2023 ANNUAL REPORT

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-26: Records Storage Facilities Fee by Land Use Submitted Prior to April 2, 2022 (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

Table II-27: Records Storage Facilities Fee by Land Use Submitted After April 2, 2022 (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	\$20.00 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 2018-2019 through Fiscal Year 2022-2023.

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 2018-2019 through 2022-2023.

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 Year



SECTION II FISCAL YEAR 2022-2023 ANNUAL REPORT

2022-2023.

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 has determined that no projects currently have sufficient funds to finance construction.

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 Year 2022-2023.

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 Year 2022-2023.

APPENDIX A

City of Hesperia
Government Code Sections 66001 and 66006 Annual Report
Fiscal Year 2022-2023



TRANSPORTATION FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX A
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
TRANSPORTATION FACILITIES
LAST FIVE FISCAL YEARS

Table 1: Transportation Facilities Transaction Detail (Fund 300)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$12,472,017	\$12,288,836	\$10,710,591	\$8,212,475	\$8,195,238	\$12,472,017
Sources of Funds						
Fee Revenues	\$2,052,777	\$379,945	\$212,399	\$12,885	\$146,971	\$2,804,977
Interest Income	\$118,684	\$75,413	\$12,119	(\$9,413)	\$20,633	\$217,436
Proceeds from Land Sale	\$0	\$0	\$0	\$0	\$4,484,430	\$4,484,430
Other Income	\$0	\$350,000	\$0	\$3,367	\$401	\$353,768
Total Sources of Funds	\$2,171,461	\$805,358	\$224,518	\$6,839	\$4,652,435	\$7,860,611
Uses of Funds						
Capital Improvement Projects	(47,695)	(91,119)	(659,896)	(24,076)	(41,535)	(864,321)
Loan Interest Expense	(430,707)	(416,244)	(186,498)	\$0	\$0	(1,033,449)
Loan Principal Payment	(1,876,240)	(1,876,240)	(1,876,240)	\$0	(\$5,237,114)	(10,865,834)
Property Disposition Cost	\$0	\$0	\$0	\$0	(\$7,144,916)	(7,144,916)
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	(2,354,642)	(2,383,603)	(2,722,634)	(24,076)	(12,423,565)	(19,908,520)
Ending Balance (6/30)	\$12,288,836	\$10,710,591	\$8,212,475	\$8,195,238	\$424,108	\$424,108

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

[2] The City sold two parcels of land for \$7,144,000 and established an agreement with the buyer to retain \$2,644,000 in escrow until the completion of the City's Sewer Lift Station Project. Once the project is completed, the funds will be remitted to City.

Table 2: Transportation Facilities Transaction Detail (Fund 306)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$790,110	\$4,092,581	\$6,622,490	\$8,381,128	\$0
Sources of Funds						
Fee Revenues	\$783,151	\$3,264,329	\$2,504,287	\$5,066,812	\$8,834,355	\$20,452,934
Interest Income	\$6,959	\$38,142	\$25,622	(\$81,642)	\$177,282	\$166,363
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$790,110	\$3,302,471	\$2,529,909	\$4,985,170	\$9,011,637	\$20,619,297
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	(1,309,578)	(4,337,551)	(5,647,129)
Street Maintenance	\$0	\$0	\$0	\$0	\$0	-
Loan Interest Expense	\$0	\$0	\$0	(40,714)	(248,901)	(289,615)
Loan Principal Payment	\$0	\$0	\$0	(1,876,240)	(6,020,328)	(7,896,568)
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	\$0	\$0	(3,226,532)	(10,606,780)	(13,833,312)
Ending Balance (6/30)	\$790,110	\$4,092,581	\$6,622,490	\$8,381,128	\$6,785,985	\$6,785,985

APPENDIX B

City of Hesperia

Government Code Sections 66001 and 66006 Annual Report

Fiscal Year 2022-2023



CITYWIDE DRAINAGE FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX B
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
CITYWIDE DRAINAGE FACILITIES
LAST FIVE FISCAL YEARS

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

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$2,927,323	\$3,185,411	\$3,058,712	\$3,047,930	\$3,054,478	\$2,927,323
Sources of Funds						
Fee Revenues	\$272,358	\$48,619	\$29,708	\$1,702	\$19,411	\$371,798
Interest Income	\$66,279	\$55,206	\$14,649	(\$26,709)	\$58,851	\$168,276
Other Income	\$18	\$0	\$18,280	\$31,555	\$0	\$49,853
Total Sources of Funds	\$338,655	\$103,825	\$62,637	\$6,548	\$78,262	\$589,927
Uses of Funds						
Capital Improvement Projects	(80,567)	(230,524)	(73,419)	\$0	\$0	(384,510)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	(80,567)	(230,524)	(73,419)	-	-	(384,510)
Ending Balance (6/30)	\$3,185,411	\$3,058,712	\$3,047,930	\$3,054,478	\$3,132,740	\$3,132,740

[1] 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.

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

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$76,152	\$337,065	\$555,240	\$1,484,416	\$0
Sources of Funds						
Fee Revenues	\$75,481	\$257,608	\$216,074	\$943,081	\$1,040,955	\$2,533,199
Interest Income	\$671	\$3,305	\$2,101	(\$13,905)	\$23,841	\$16,013
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$76,152	\$260,913	\$218,175	\$929,176	\$1,064,796	\$2,549,212
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance (6/30)	\$76,152	\$337,065	\$555,240	\$1,484,416	\$2,549,212	\$2,549,212

APPENDIX C

City of Hesperia

Government Code Sections 66001 and 66006 Annual Report

Fiscal Year 2022-2023



A-04 DRAINAGE FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX C
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
A-04 DRAINAGE FACILITIES
LAST FIVE FISCAL YEARS

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

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$0	\$0	\$948,688	\$57,926	\$0
Sources of Funds						
Fee Revenues	\$0	\$0	\$0	\$73,780	\$769,356	\$843,136
Interest Income	\$0	\$0	\$1,076	(\$78)	\$2,557	\$3,555
<u>Other Income</u>	<u>\$0</u>	<u>\$0</u>	<u>\$959,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$959,049</u>
Total Sources of Funds	\$0	\$0	\$960,125	\$73,702	\$771,913	\$1,805,740
Uses of Funds						
Capital Improvement Projects	\$0	\$0	(\$11,437)	(\$5,415)	(\$6,270)	(\$23,122)
Capital Outlay-Land	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses of Funds	\$0	\$0	\$0	(\$959,049)	\$0	(\$959,049)
<u>Refund of Fees</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	(\$11,437)	(\$964,464)	(\$6,270)	(\$982,171)
Ending Balance (6/30)	\$0	\$0	\$948,688	\$57,926	\$823,569	\$823,569

[1] 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 in Fiscal Year 2021-2022; therefore, deferred revenue was recorded as of 6/30/2021. Draws against bond proceeds will begin 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 Report
Fiscal Year 2022-2023



FIRE FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX D
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
FIRE FACILITIES
LAST FIVE FISCAL YEARS

Table 1: Fire Facilities Transaction Detail (Fund 302)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$1,152,851	\$1,349,407	\$1,406,317	\$1,439,518	\$1,428,613	\$1,152,851
Sources of Funds						
Fee Revenues	\$169,543	\$32,588	\$26,438	\$1,884	\$21,491	\$251,944
Interest Income	\$27,013	\$24,322	\$6,763	(\$12,789)	\$27,962	\$73,271
<u>Other Income</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$196,556	\$56,910	\$33,201	(\$10,905)	\$49,453	\$325,215
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
<u>Refund of Fees</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
Ending Balance (6/30)	\$1,349,407	\$1,406,317	\$1,439,518	\$1,428,613	\$1,478,066	\$1,478,066

Table 2: Fire Facilities Transaction Detail (Fund 308)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$51,488	\$263,389	\$424,930	\$1,598,824	\$0
Sources of Funds						
Fee Revenues	\$51,035	\$209,576	\$159,891	\$1,189,117	\$1,297,667	\$2,907,286
Interest Income	\$453	\$2,325	\$1,650	(\$15,223)	\$23,820	\$13,025
<u>Other Income</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$51,488	\$211,901	\$161,541	\$1,173,894	\$1,321,487	\$2,920,311
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
<u>Refund of Fees</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
Ending Balance (6/30)	\$51,488	\$263,389	\$424,930	\$1,598,824	\$2,920,311	\$2,920,311

APPENDIX E

City of Hesperia
Government Code Sections 66001 and 66006 Annual Report
Fiscal Year 2022-2023



POLICE FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX E
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
POLICE FACILITIES
LAST FIVE FISCAL YEAR

Table 1: Police Facilities Transaction Detail (Fund 303)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$349,539	\$408,017	\$21,082	\$23,062	\$286	\$349,539
Sources of Funds						
Fee Revenues	\$50,304	\$9,657	\$8,017	\$546	\$6,239	\$74,763
Interest Income	\$8,174	\$1,808	\$91	\$8	\$29	\$10,110
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$58,478	\$11,465	\$8,108	\$554	\$6,269	\$84,874
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay-Equipment	\$0	\$0	(\$6,128)	(\$23,330)	\$0	(\$29,458)
Materials & Operations	\$0	(\$398,400)	\$0	\$0	\$0	(\$398,400)
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	(\$398,400)	(\$6,128)	(\$23,330)	\$0	(\$427,858)
Ending Balance (6/30)	\$408,017	\$21,082	\$23,062	\$286	\$6,554	\$6,554

Table 2: Police Facilities Transaction Detail (Fund 312)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$795	\$4,316	\$6,874	\$20,341	\$0
Sources of Funds						
Fee Revenues	\$788	\$3,483	\$2,531	\$20,551	\$22,523	\$49,876
Interest Income	\$7	\$38	\$27	(\$196)	\$261	\$137
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$795	\$3,521	\$2,558	\$20,355	\$22,784	\$50,013
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay-Equipment	\$0	\$0	\$0	(\$6,888)	(\$7,969)	(\$14,857)
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	\$0	\$0	(\$6,888)	(\$7,969)	(\$14,857)
Ending Balance (6/30)	\$795	\$4,316	\$6,874	\$20,341	\$35,156	\$35,156

APPENDIX F

City of Hesperia

Government Code Sections 66001 and 66006 Annual Report

Fiscal Year 2022-2023



PUBLIC AND CITY HALL FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX F
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
PUBLIC AND CITY HALL FACILITIES
LAST FIVE FISCAL YEARS

Table 1: Public Facilities Transaction Detail (Fund 304)

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	(\$1,985,395)	(\$2,564,368)	(\$3,328,253)	\$0	\$2	(\$1,985,395)
Sources of Funds						
Fee Revenues	\$133,800	\$25,334	\$23,470	\$1,459	\$16,638	\$200,701
Interest Income	\$22	\$134	\$0	\$4	\$75	\$235
<u>Other Income</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,304,783</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,304,783</u>
Total Sources of Funds	\$133,822	\$25,468	\$3,328,253	\$1,463	\$16,713	\$3,505,719
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$55,977)	(\$59,289)	\$0	\$0	\$0	(\$115,266)
Operating Transfers Out-Debt Service	(\$656,818)	(\$730,064)	\$0	(\$1,461)	(\$16,715)	(\$1,405,058)
<u>Refund of Fees</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Uses of Funds	(\$712,795)	(\$789,353)	\$0	(\$1,461)	(\$16,715)	(\$1,520,324)
Ending Balance (6/30)	(\$2,564,368)	(\$3,328,253)	\$0	\$2	\$0	\$0

[1] 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 \$1,405,058 in annual debt service payments on the bonds transferred to Fund 403. A total of \$3,426,401 has been transferred to Fund 403 for debt service payments since Fiscal Year 2015-2016. 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 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$42,135	\$225,952	(\$3,674,754)	(\$3,379,499)	\$0
Sources of Funds						
Fee Revenues	\$41,764	\$181,847	\$133,575	\$1,077,215	\$1,181,031	\$2,615,432
Interest Income	\$371	\$1,970	\$1,191	(\$10,130)	\$12,292	\$5,694
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$1,461	\$16,715	\$18,176
<u>Loan from General Fund</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Sources of Funds	\$42,135	\$183,817	\$134,766	\$1,068,546	\$1,210,038	\$2,639,302
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	(\$19,270)	(\$16,790)	(\$97,135)	(\$133,195)
Operating Transfers Out-Debt Service	\$0	\$0	(\$4,016,202)	(\$756,501)	(\$768,803)	(\$5,541,506)
<u>Refund of Fees</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	(\$4,035,472)	(\$773,291)	(\$865,938)	(\$5,674,701)
Ending Balance (6/30)	\$42,135	\$225,952	(\$3,674,754)	(\$3,379,499)	(\$3,035,399)	(\$3,035,399)

[1] Includes \$2,236,723 in annual debt service payments on the bonds transferred to Fund 403 and \$3,304,783 in funds transferred to Fund 304.

[2] 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 Report

Fiscal Year 2022-2023



ANIMAL CONTROL FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX G
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEAR 2022-2023
ANIMAL CONTROL FACILITIES
LAST FIVE FISCAL YEAR

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

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$17,726	\$74,663	\$128,288	\$205,553	\$0
Sources of Funds						
Fee Revenues	\$17,570	\$56,249	\$52,977	\$79,120	\$63,386	\$269,302
Interest Income	\$156	\$688	\$648	(\$1,855)	\$4,071	\$3,708
<u>Other Income</u>	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$17,726	\$56,937	\$53,625	\$77,265	\$67,457	\$273,010
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
<u>Refund of Fees</u>	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance (6/30)	\$17,726	\$74,663	\$128,288	\$205,553	\$273,010	\$273,010

APPENDIX H

City of Hesperia

Government Code Sections 66001 and 66006 Annual Report

Fiscal Year 2022-2023



RECORDS STORAGE FACILITIES FEE FINANCIAL SUMMARY REPORT

APPENDIX H
GOVERNMENT CODE SECTION 66006
ANNUAL REPORT
FISCAL YEARS 2018-2019 THROUGH 2022-2023
RECORDS STORAGE FACILITIES

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

DESCRIPTION	FISCAL YEAR 2018-2019	FISCAL YEAR 2019-2020	FISCAL YEAR 2020-2021	FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	TOTAL
Beginning Balance (7/1)	\$0	\$2,066	\$10,923	\$17,479	\$69,436	\$0
Sources of Funds						
Fee Revenues	\$2,048	\$8,761	\$6,487	\$52,621	\$57,721	\$127,638
Interest Income	\$18	\$96	\$69	(\$664)	\$1,022	\$541
Other Income	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$2,066	\$8,857	\$6,556	\$51,957	\$58,743	\$128,179
Uses of Funds						
Capital Improvement Projects	\$0	\$0	\$0	\$0	\$0	\$0
Refund of Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total Uses of Funds	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance (6/30)	\$2,066	\$10,923	\$17,479	\$69,436	\$128,179	\$128,179

