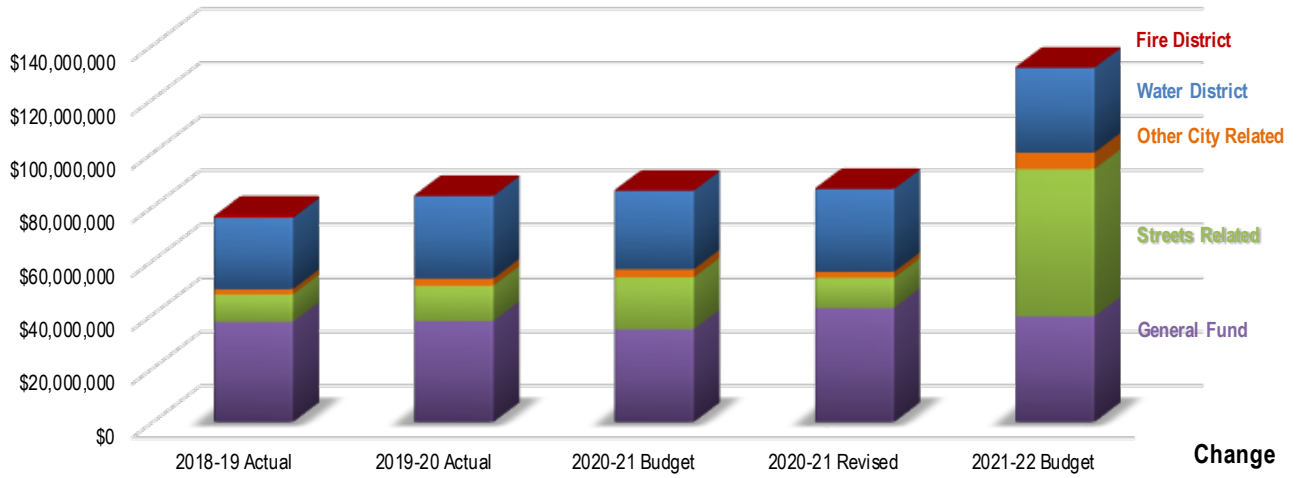


REVENUE

SUMMARIES

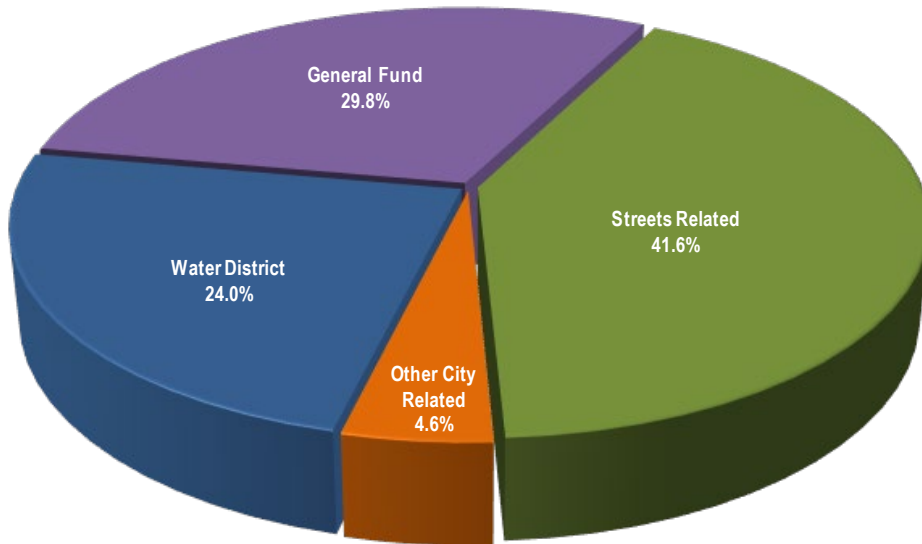
- *Total City Revenue Trend*
- *Summary and Highlights*
- *Total General Fund Revenue*
 - *General Fund Summary of Major Revenues*
 - *Top Three Revenue*
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REVENUE
City of Hesperia
Total City Revenue Trend



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	Change From 2020-21 Budget
General Fund	\$37,243,163	\$ 37,543,746	\$ 34,489,506	\$ 42,363,790	\$ 39,242,430	14%
Streets Related	10,195,490	13,076,536	19,239,627	11,199,774	54,743,909	185%
Other City Related	1,951,317	2,675,311	2,991,908	2,218,567	6,051,263	102%
Total City Funds	49,389,970	53,295,593	56,721,041	55,782,131	100,037,602	76%
Water District	26,461,759	30,632,935	29,145,681	30,730,540	31,497,177	8%
Fire District	760,389	8,776	5,400	0	0	-100%
Total All Funds	\$76,612,118	\$ 83,937,304	\$ 85,872,122	\$ 86,512,671	\$131,534,779	53%

2021-22 Budget Total City Revenue



REVENUE

Summary and Highlights

The Fiscal Year (FY) 2020-21 Budget was adopted with the uncertainty as to the extent of the impact of the COVID-19 pandemic and the related economic downturn and recession. The General Fund anticipated drastic reductions to some of the largest unrestricted revenue sources such as Sales Tax and Transient Occupancy Tax (TOT). During FY 2020-21, the City received an unexpected total of \$2.4 million in one-time Coronavirus Funds (CARES Act and Coronavirus Relief Funds) from both the Federal Government and through the County of San Bernardino's share of federal assistance. Additionally, the General Fund's tax-related and development-related revenue collections performed better than expected.

The City of Hesperia maintains the practice of matching each revenue type to a similar expenditure type. The City accomplishes this through utilizing individual program types within funds. The two basic revenue types include on-going revenue and one-time revenue. City policy and practice is to have a 'structurally' balanced budget, not using one-time revenue (i.e. bond proceeds and etc.) to pay for on-going expenditures. The City achieves this by not including bond proceeds, etc., as revenue. The total FY 2021-22 Budget of \$131.5 million projects a revenue increase of \$45.7 million, or 53%, compared to the total FY 2020-21 Budget, and an increase of \$45.0 million, or 52% over the FY 2020-21 Revised. This increase is largely due to the \$35.5 million increase in the funding for Streets Related Projects.

The growth in Streets Related revenues is largely due to expectation of significant increases in grant and cooperative agreement funding through the San Bernardino County Transportation Authority (SBCTA), and Development Impact Fees (DIF) collections for several Capital Improvement Program (CIP) projects. Water District revenues and Other City Related revenues are also expected to experience revenue growth.

General Fund – General Fund revenue is for the normal operations of, and services provided by the City that are not specifically accounted for in other funds. The FY 2021-22 Budget is projecting revenues to increase to \$39.2 million compared to the FY 2020-21 Budget of \$34.5 million. In addition, it is \$3.1 million or 7% less than the FY 2020-21 Revised and \$1.7 million greater than the FY 2019-20 Actual amount. The following summarizes the projected increase/decrease of five major General Fund revenues from the FY 2020-21 Budget to the FY 2021-22 Budget:

- Sales and Use Tax revenue is projecting a 26% or nearly \$2.3 million increase, to \$11.3 million.
- Vehicle License Fee revenue is expecting growth to just over \$0.6 million or 7%, to \$9.9 million.
- Transient Occupancy Tax revenue is projected to increase by \$0.5 million or 70%, to \$1.3 million.
- Commercial Cannabis Tax revenue is expected to increase by \$0.5 million or 278%, to \$0.7 million.
- Development Related revenue is anticipated to increase by \$0.6 million or 33%, to \$2.6 million.

Streets & Transportation Related Funds – This group is made up of 13 street and transportation related funds budgeted in FY 2021-22. Each of these funds receives revenue that is restricted for specific streets and transportation uses. Some of the major highlights are:

- Measure I 2010 Renewal revenue is expected to increase by \$1.2 million or 49%, as indicated by the SBCTA, to \$3.6 million. This increase is also \$0.4 million, above the FY 2020-21 Revised.
- Local Transportation Fund (LTF) revenue is anticipated to increase by 56% compared to the FY 2020-21 Budget. Although Victor Valley Transportation Authority's (VVTA) operating costs are expected to increase in FY 2021-22, due to VVTA receiving COVID-19 CARES Act funding which funded their operations, they are able to provide a 'one-time' increase to LTF for the City. The expectation is that this revenue source will decrease over time, until there is no more revenue.
- Gas Tax RMRA revenue is State funded and took effect November 2017 during FY 2017-18. This revenue is expended to repair and maintain roads, freeways, and bridges. SB 1, the Road Repair and Accountability Act of 2017, increased the gas tax by 12 cents and 20 cents for diesel. Vehicle registration fees also increased depending on the value of the vehicle. Revenue for the FY 2021-22 Budget is anticipated at \$1.9 million, a 13% increase over the FY 2020-21 Budget and 7% greater than the FY 2020-21 Revised.
- Other Streets Related Funds revenue is anticipated to increase by \$35.5 million compared to the FY 2020-21 Budget due to significant increases in grant and cooperative agreement funding through local partners such as the San Bernardino County Transportation Authority (SBCTA) for streets-related Capital Improvement Project (CIP) projects.

REVENUE

Summary and Highlights (Continued)

Streets & Transportation Related Funds (Continued)

- Developer Impact Fees (DIF) for Streets and Storm Drainage revenues are forecasted to increase 130%, from the FY 2020-21 Budget. This increase is largely due to an expected \$6.0 million DIF 2018-Streets payment in July 2021 related to the Tapestry project. Another factor in the revenue increase is due to the timing of the payment of fees as developers pay the fees upon completion of construction. The Budget assumes 300 single family residential permits (SFR's) revenue is received upfront, whereas DIF is received at the end of the project, which is why revenue is expected from 186 SFR along with 72 multi-family residential permits (MFR's), 1,055,360 square feet of industrial, and 90,377 square feet of commercial. The combined FY 2021-22 DIF (Streets and Storm Drainage) Budget revenue is projecting a \$9.0 million or 312% increase over the FY 2020-21 Revised. For the FY 2021-22 Budget, the DIF revenue projections were prepared utilizing a combination of the new DIF fee rates that took effect July 16, 2018 and the few commercial projects remaining under the previous DIF fee rates.

Other City Funds – This group is comprised of 18 other non-street related funds. Each of these funds receives proceeds that are restricted for specific uses. Some of the major highlights are:

- The CDBG/HOME Housing and Urban Development (HUD) grants are projected to be \$3.3 million, which is 90% greater than the FY 2020-21 Budget of \$1.7 million. The principal reason for this increase for FY 2021-22 is due to the increase in CDBG entitlement revenue, which are reimbursements from HUD pursuant to the City's CDBG program.
- Developer Impact Fees (DIF) for the various non-street related DIF revenues is expecting a substantial increase of 178% over the FY 2020-21 Budget. This increase in DIF related revenue is due, in part, to an increase in the number and size of new development projects. The revenue for this group of funds is received at the end of the building process and must be paid before occupancy. Combined, these funds are anticipated to produce revenue of \$2.3 million during FY 2021-22, reflecting an estimated 1,055,360 square footage of industrial, commercial square footage of 90,377, and fees from SFR and MFR permits.

Hesperia Housing Authority – The purpose of this agency is to continue the housing function of the former Hesperia Community Redevelopment Agency. The FY 2021-22 Budget of \$152,298 reflects a 20% decrease from the \$190,892 anticipated in the FY 2020-21 Budget and a 1% decrease in the FY 2020-21 Revised. The Authority's revenues are comprised mainly of loan repayments and interest. The decrease compared to the FY 2020-21 Budget is due to reduced interest income.

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

- Total Water District revenue, is expected to increase about \$2.4 million when compared to the FY 2020-21 Budget of \$29.1 million. The Water Sales revenues of the District are projected to increase \$1.7 million or 18% from the FY 2020-21 Budget and expected to increase 2% or \$0.2 million from FY 2020-21 Revised. The budget-to-budget increase is largely due to the FY 2020-21 Budget projecting anticipated reductions due to the COVID-19 pandemic, as well as the water rate changes in December 2021 from the approved water rate structure. Water Availability revenue is expected to increase \$0.9 million for the FY 2021-22 Budget over the FY 2020-21 Budget as a result of the approved utility rate changes for water services. The approved water rate structure, in part, shifts the District from a variable revenue collection model to a more fixed revenue collection model to promote financial stability.
- Water Capital is expected to decrease 19% from the FY 2020-21 Revised, which reflects an increase in the anticipated number of residential and commercial developments connecting to the water system, as compared to FY 2020-21.
- The 10% increase in Sewer Operating similarly reflects an expanding customer base and sewer rate changes.
- Sewer Capital revenue is showing an expected 4% increase from FY 2020-21 Revised and a 17% decline from the FY 2020-21 Budget, due to the timing and the number of anticipated apartment projects, tract homes, and commercial projects that are expected to be completed during FY 2021-22.
- Revenue from Reclaimed Water Operations are expected to begin in FY 2021-22 with the Hesperia Golf Course as the first customer to utilize the system.

REVENUE

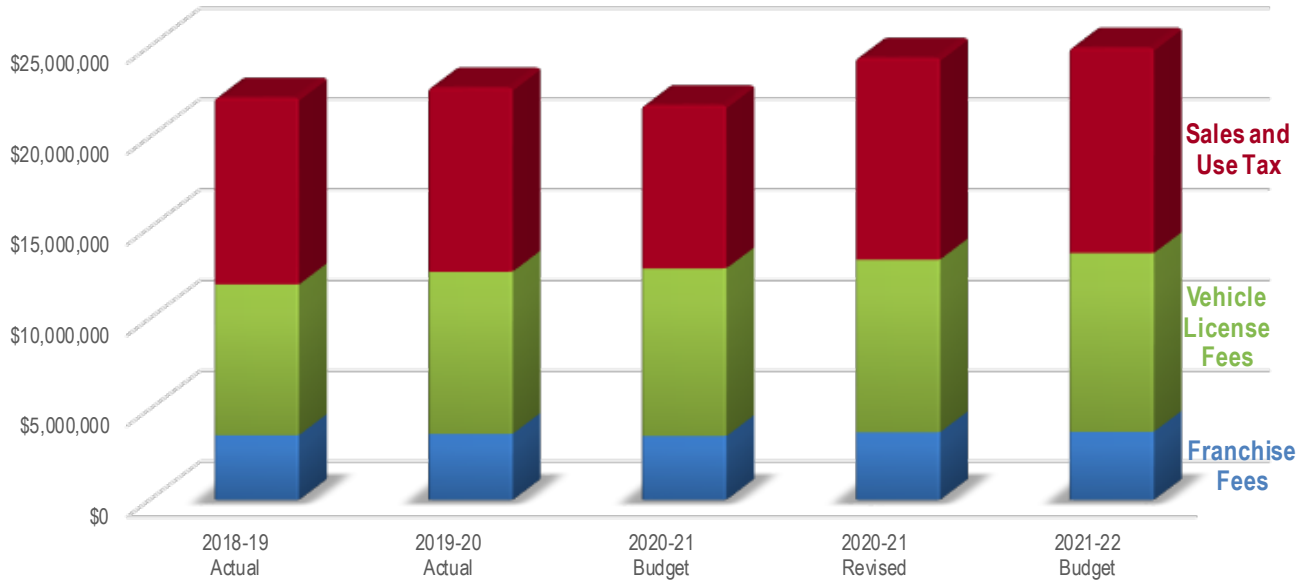
General Fund Summary of Major Revenues

	2018-19	2019-20	2020-21	2020-21	2021-22	% Change From 2020-21
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Revised</u>	<u>Budget</u>	<u>Budget</u>
Sales and Use Tax	\$10,305,374	\$10,161,833	\$ 9,007,000	\$ 11,131,535	\$ 11,333,000	26%
Vehicle License Fees	8,314,894	8,943,147	9,241,906	9,523,590	9,856,916	7%
Franchise Fees	3,569,802	3,642,764	3,526,353	3,733,016	3,757,723	7%
Total Top Three Revenues	22,190,070	22,747,744	21,775,259	24,388,141	24,947,639	15%
General & Administrative						
Recovery	2,682,555	2,697,338	2,807,356	2,807,356	2,768,055	-1%
Leased Water Rights	2,101,840	2,150,344	2,202,890	2,015,520	2,219,295	1%
Secured Property Tax	940,441	930,769	1,200,000	964,517	989,036	-18%
Transient Occupancy Tax	1,399,842	1,389,038	765,000	1,301,632	1,300,000	70%
Commercial Cannabis Tax	37,686	290,022	185,000	710,000	700,000	278%
Business License	371,194	483,281	400,000	465,000	530,789	33%
Development Related						
Revenues:						
Planning	221,319	227,775	132,057	215,015	209,747	59%
Building & Safety	1,870,233	1,962,784	1,403,660	2,677,732	1,886,167	34%
Engineering	406,629	490,381	382,610	879,149	456,220	19%
Total Dev. Rel. Revenues	2,498,181	2,680,940	1,918,327	3,771,896	2,552,134	33%
Sub-Total Top 12 Revenue						
Sources	32,221,809	33,369,476	31,253,832	36,424,062	36,006,948	15%
Coronavirus Relief Funds	0	0	0	2,413,689	0	n/a
All Other General Fund						
Revenues	5,021,354	4,174,270	3,235,675	3,526,039	3,235,482	0%
Total General Fund						
Revenues	\$37,243,163	\$37,543,746	\$ 34,489,506	\$ 42,363,790	\$ 39,242,430	14%

Total General Fund revenue is expected to increase from the FY 2020-21 Budget of \$34.5 million to \$39.2 million for the FY 2021-22 Budget, for a \$4.8 million or 14% growth. This increase is primarily due to expected increases in tax-related revenues, such as Sales and Use tax, Transient Occupancy tax, and Commercial Cannabis taxes. The General Fund FY 2020-21 Revised revenue rose \$7.9 million from the FY 2020-21 Budget, or 22.8%, again, largely due to increases in tax-related, development-related, and Coronavirus relief revenue sources, which is considered one-time revenue. When the one-time Coronavirus relief revenue is not included, the FY 2020-21 Revised is 15.8% greater than the FY 2020-21 Budget.

REVENUE

Top Three Revenue



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Sales and Use Tax	\$10,305,374	\$10,161,833	\$ 9,007,000	\$11,131,535	\$11,333,000	26%
Vehicle License Fees	8,314,894	8,943,147	9,241,906	9,523,590	9,856,916	7%
Franchise Fees	3,569,802	3,642,764	3,526,353	3,733,016	3,757,723	7%
Total Top Three General	\$22,190,070	\$22,747,744	\$21,775,259	\$24,388,141	\$24,947,639	15%

Fund Revenue

Top Three Revenue – The General Fund’s top three revenues are: Sales and Use Tax, Vehicle License Fees (VLF), and Franchise Fees. The top three revenues have comprised 60% of the 2018-19 Actual to 64% of the 2021-22 Budget, which represents a very stable revenue base for the General Fund. From the FY 2018-19 Actual to the 2021-22 Budget, the total General Fund revenue has grown by \$2.0 million, or 5%. During the same time period, the *Top Three Revenues* have grown by \$2.8 million, or 12%. This reflects that the top three revenues have grown faster than the total General Fund revenue.

Sales and Use Tax – Sales Tax is currently 7.75% on various taxable items in San Bernardino County. The City’s share is 1.00% of the 7.75%, with 6.00% going to the State, 0.50% to Measure I, and 0.25% applied to Local Transportation funding. The FY 2021-22 Budget estimate for Sales and Use Tax revenue is \$11.3 million, a 26% increase from the FY 2020-21 Budget of \$9.0 million. This significant upward forecast has been provided by the City’s sales tax consultants. The revenue increase is due, in part, to the changes of consumer spending habits during the state-mandated closures due to the COVID-19 pandemic, the stronger-than-anticipated performance in several business sectors when developing the FY 2020-21 Budget, and the continual relaxing of COVID-related restrictions. While these several factors contributed toward the overall revenue increase, one factor that negatively affected this revenue source is a sales tax allocation change for the Amazon distribution warehouse. The sales tax revenue generated from the distribution warehouse will no longer be included in the County sales tax pool to be distributed to cities across the County, and instead will be completely allocated to the host city in which the warehouse is located.

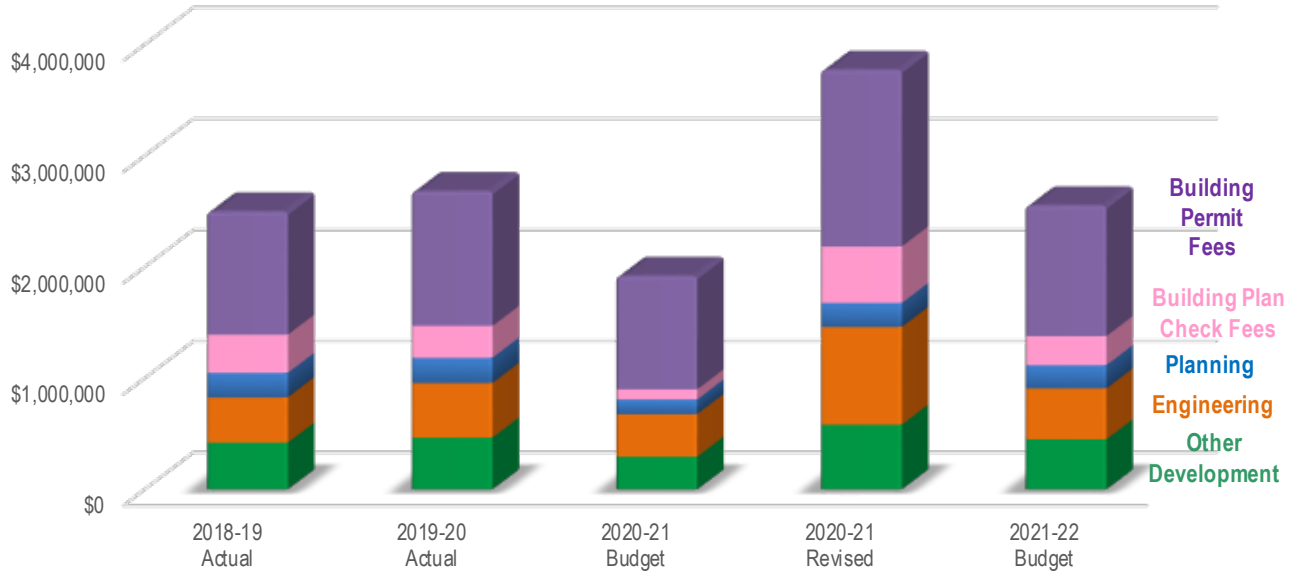
Vehicle License Fee (VLF) – The growth of the City’s Vehicle License Fees has been tied to the City’s growth of assessed valuation. The County Assessor will provide notification on July 1, 2021, through a press release, the FY 2021-22 assessed valuation. Based on past trends, it is estimated that the FY 2021-22 assessed valuation will be a 6.7% increase. Currently, the combined FY 2021-22 Budget for VLF revenues estimate is \$9.9 million, an increase of approximately \$0.3 million, or 3%, from the 2020-21 Revised Budget. The \$9.9 million budget is \$1.5 million or 19% above the FY 2018-19 Actual.

REVENUE

Top Three Revenue (Continued)

Franchise Fees – The City imposes fees on refuse hauling; gas and electric utilities; and cable television companies operating in the City for the use and wear and tear of the City's right-of-ways. The fees range from two to ten percent (2% - 10%) of their gross receipts. The Fiscal Year (FY) 2021-22 Budget estimates revenue of \$3.8 million, which is 1% higher than the FY 2020-21 Revised and 7% higher than the FY 2020-21 Budget, primarily due to the utility franchise increase from Advance Disposal, Verizon, Edison, and Charter Communications. This revenue source is 10% of the General Fund budget, which is the same percentage as both the FY 2019-20 Actual and the FY 2018-19 Actual.

General Fund Development Revenue



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Building Permit Fees	\$1,108,193	\$1,211,558	\$1,020,000	\$1,588,534	\$1,173,764	15%
Building Plan Check Fees	341,640	286,009	90,000	508,000	261,572	191%
Planning	221,319	227,775	132,057	215,015	209,747	59%
Engineering	406,629	490,381	382,610	879,149	456,220	19%
Other Development Revenues	420,400	465,217	293,660	581,198	450,831	54%
Sub-Total Development	\$2,498,181	\$2,680,940	\$1,918,327	\$3,771,896	\$2,552,134	33%

Related Revenues

Overall, Development Related revenue is projected to increase 33% over the FY 2020-21 Budget and increase 2% over the FY 2018-19 Actual. Development related revenue comprises 7% of the General Fund FY 2021-22 Budget estimates.

Building Permit Fees – The City charges permit fees on construction activity in part to provide inspection services to ensure that the structures being built are in compliance with existing building codes in accordance with the California Government Code. Building Permit Fees represents 3% of the General Fund FY 2021-22 Budget revenue. The FY 2021-22 Budget is expected to increase 15% from the FY 2020-21 Budget, as revenue projections estimate that 300 single-family residential (SFR) building permits will be issued during FY 2021-22 in addition to 115 multi-family units. Commercial activity is projected to increase as the FY 2021-22 Budget anticipates 2,285,460 square feet in six (6) new commercial and industrial projects.

REVENUE

General Fund Development Revenue (Continued)

Building Plan Check Fees – The purpose of these fees is to offset the cost of verifying that the proposed structures will be in compliance with existing building codes and zoning requirements. This revenue source typically includes residential development activity such as single-family residential, new stock home plans, commercial buildings, and various other miscellaneous permits. The FY 2021-22 Budget expects revenue of \$261,572, a 191% increase from the FY 2020-21 Budget of \$90,000. The FY 2021-22 Budget estimate is based on residential development activity including 168 SFR's, five (5) new stock home plans, five (5) commercial projects, and various other miscellaneous permits. Some anticipated single family permits are stock homes not requiring individual plan review, which explains the year-to-year variability of this revenue source.

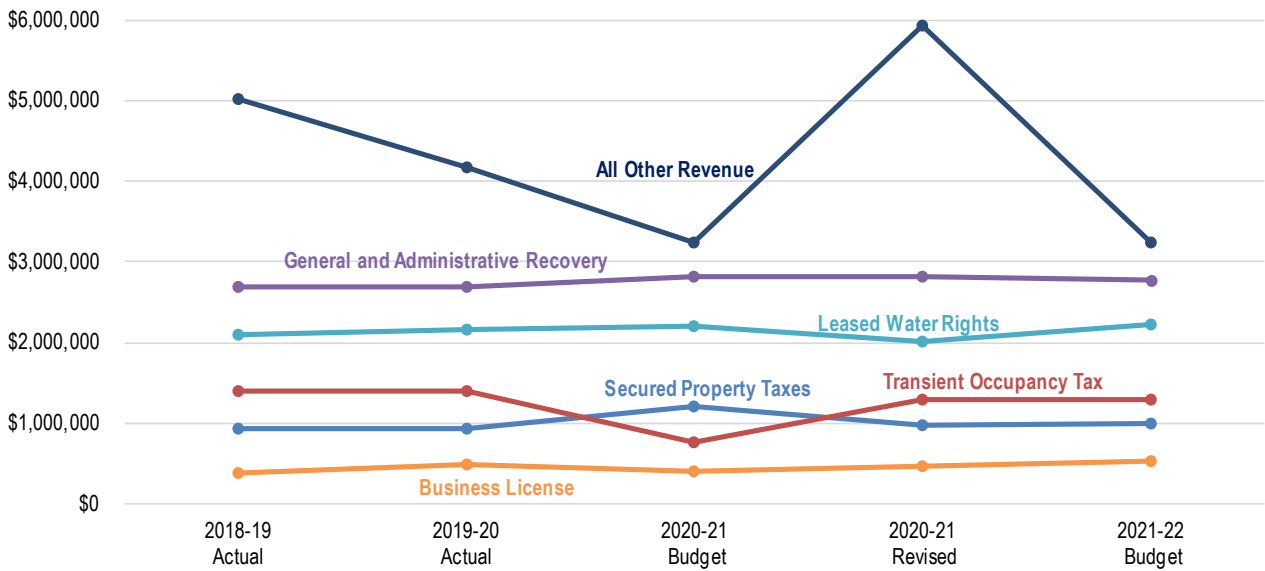
Planning related revenues for the FY 2021-22 Budget is anticipated to be 59% higher than the FY 2020-21 Budget. This budget to budget increase reflects an increase in the square footage of commercial projects requiring review. A total of 20 site plan reviews are expected to be conducted in FY 2021-22 compared to 14 site plan reviews conducted in FY 2020-21.

Engineering related revenues for the FY 2021-22 Budget are projected to rise 19% over the FY 2020-21 Budget. This budget-to-budget increase is based on the issuance of 300 single family permits, 115 apartments, and 2,285,460 square feet of commercial and industrial (compared to 165 single family permits, 143 apartments and 9 duplexes, and 94,335 square feet of commercial projected in the FY 2020-21 Budget).

Other Development Revenues – This classification captures the remaining development revenues (various permit, plan check, review, and inspection fees) into one group. The largest component of this revenue source is the fee that is a charge on development collections to recover the costs of automating City systems. As a group, these revenues are about 1% of the total General Fund FY 2021-22 Budget. For the FY 2021-22 Budget, these revenues are expected to increase 54% over the FY 2020-21 Budget.

REVENUE

Other General Fund Revenues



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Business License	\$ 371,194	\$ 483,281	\$ 400,000	\$ 465,000	\$ 530,789	33%
Secured Property Taxes	940,441	930,769	1,200,000	964,517	989,036	-18%
Transient Occupancy Tax	1,399,842	1,389,038	765,000	1,301,632	1,300,000	70%
Commercial Cannabis Tax	37,686	290,022	185,000	710,000	700,000	278%
Leased Water Rights	2,101,840	2,150,344	2,202,890	2,015,520	2,219,295	1%
General & Administrative Recovery	2,682,555	2,697,338	2,807,356	2,807,356	2,768,055	-1%
All Other General Fund Revenue	5,021,354	4,174,270	3,235,675	5,939,728	3,235,482	0%
Total Other General Fund	\$ 12,554,912	\$ 12,115,062	\$ 10,795,921	\$ 14,203,753	\$ 11,742,657	9%

Overall, this group of revenues is anticipated to increase 9% over the FY 2020-21 Budget and decrease 17% compared to FY 2020-21 Revised. The primary reasons for the increase in the budget-to-budget comparison is related to revenue from transient occupancy taxes and commercial cannabis taxes. The decrease between the FY 2021-22 Budget and the FY 2020-21 Revised is due to one-time COVID-19 Coronavirus relief funds. This group, *Other General Fund Revenues*, comprises approximately 30% of the total General Fund FY 2021-22 Budgeted revenue estimates.

Business License – This revenue is paid by each business operating within the City. The FY 2021-22 Budget estimate of \$530,789 is 33% higher than the FY 2020-21 Budget estimate of \$400,000, and is a projected increase of 14% from the FY 2020-21 Revised estimate of \$465,000. The projected growth in this revenue source is due to the business license fee increase effective in March 2021. Additionally, this revenue has increased by \$159,595 or 43% from FY 2018-19 Actual due in part to business license fees collected from cannabis-related businesses beginning in FY 2019-20.

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

REVENUE

Other General Fund Revenues (Continued)

Transient Occupancy Tax (TOT) – The City's municipal code authorizes the application of a 10% tax to the cost of hotel rooms within the City. This is intended to offset the cost of governmental services (streets and public safety) that the visitors use while temporarily staying in the City. Growth is driven by a combination of occupancy, rates, and lodging supply. During the FY 2020-21 Budget process, drastic reductions in hotel lodging were anticipated due to the State of California imposing hotel operation restrictions resulting from the effects of the Coronavirus that began in March 2020. However, local lodging demands and average room rates remained largely stable throughout that time. Due to this stability, the FY 2021-22 Budget is expected to increase by \$0.5 million compared to the FY 2020-21 Budget. The FY 2021-22 Budget is also expected to remain consistent from FY 2020-21 Revised as the State of California continues to ease hotel operation restrictions.

Commercial Cannabis Tax – Through the approval of a local ballot measure in 2018, the City adopted an ordinance for the imposition of a permanent tax of 4% of gross receipts from business operations on all commercial cannabis businesses. The number of commercial cannabis businesses allowed to operate within the City are limited by both the authorized zone within the City and the proximity to other cannabis businesses. The FY 2021-22 Budget of \$700,000, is a 141% increase from the FY 2019-20 Actual.

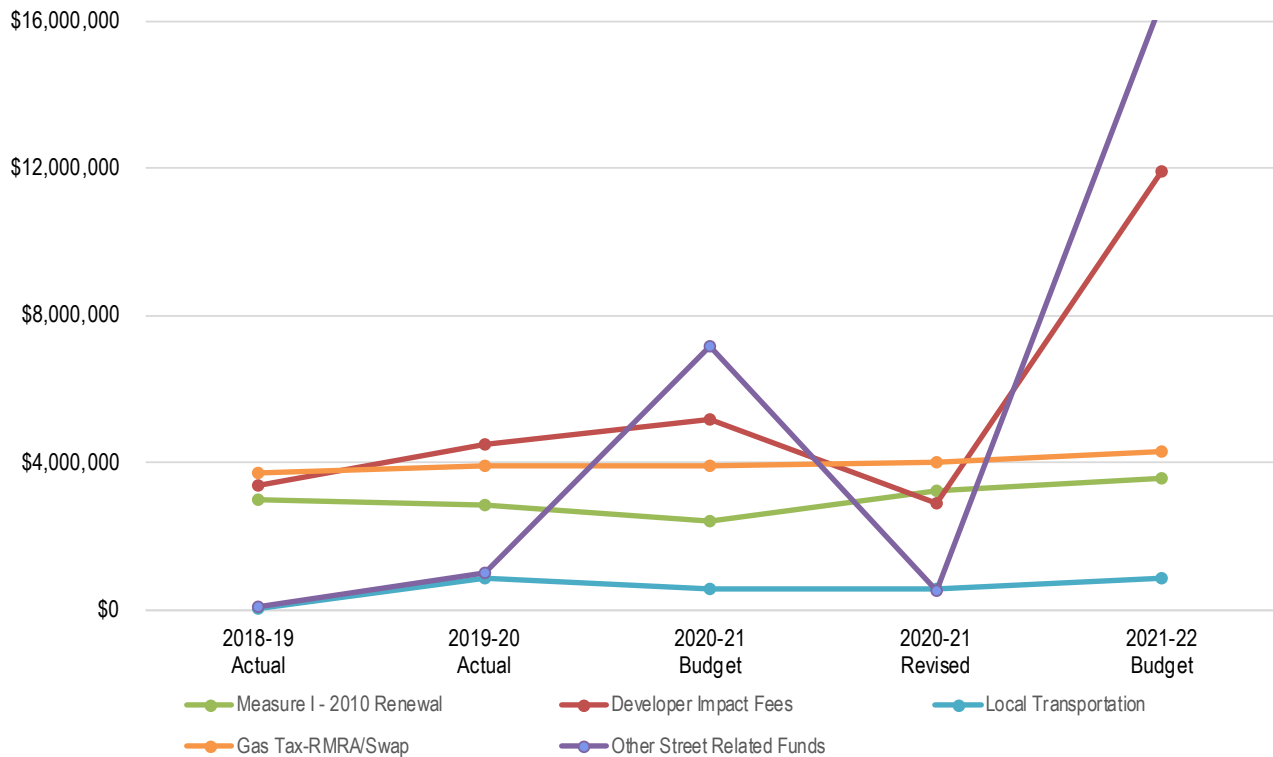
Leased Water Rights – The City owns 6,736 acre feet of water rights (base annual production) which, after mandated ramp downs, leaves leasable water rights (55% free production allowance) at 3,705 acre feet. The General Fund leases its water rights at 90% of the Mojave Water Agency's rates which have increased over time based upon market demand. The FY 2021-22 lease rate is \$599 per acre foot compared to \$544 per acre foot in FY 2020-21 Revised. It should be noted that the lease rate was revised from \$587 to \$544 based upon the adopted rates of the Mojave Basin Water Master.

General & Administrative Recovery – This General Fund revenue is for General and Administrative recovery services for General Fund staff providing administrative services to other City departments. The FY 2021-22 Budget of \$2.8 million is 1% less than the FY 2020-21 Budget. When compared to the FY 2018-19 Actual, the FY 2021-22 Budget is \$0.1 million or 3% higher, representing a constant level of services provided and a stable revenue source.

All Other General Fund Revenue – The numerous other general fund revenue accounts that makes up this group are anticipating total collections of \$3.2 million in FY 2021-22, which is \$2.7 million or 46% less than FY 2020-21 Revised. This reduction is largely due to one-time revenues of \$2.4 million through Coronavirus Aid, Relief, and Economic Security (CARES) Act and the County of San Bernardino Coronavirus Relief funds that were received in FY 2020-21. When factoring out the Coronavirus-related revenue, the FY 2021-22 Budget is \$0.3 million, or 8% less than FY 2020-21 Revised.

REVENUE

Streets and Transportation Related Funds



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Measure I - 2010 Renewal	\$ 3,009,646	\$ 2,838,702	\$ 2,401,529	\$ 3,223,002	\$ 3,588,247	49%
Gas Tax	1,512,642	1,433,762	1,450,684	1,486,516	1,551,911	7%
Gas Tax-RMRA	1,754,423	1,687,272	1,666,120	1,768,425	1,885,558	13%
Gas Tax Swap	428,955	798,583	814,805	745,722	851,256	4%
Local Transportation	26,671	834,960	563,311	552,070	879,515	56%
Sub-Total Streets Funds	6,732,337	7,593,279	6,896,449	7,775,735	8,756,487	27%
Developer Impact Fees	3,376,364	4,472,566	5,171,732	2,887,566	11,894,604	130%
Other Street Related Funds	86,789	1,010,691	7,171,446	536,473	34,092,818	375%
Total Streets & Transportation Related Funds	\$10,195,490	\$13,076,536	\$19,239,627	\$11,199,774	\$54,743,909	185%

Overall, this group of 13 funds estimates revenues at \$54.7 million and is anticipated to increase 185% from the FY 2020-21 Budget of \$19.2 million. This is largely a result of increases in the Other Street Related Funds from grant and cooperative funding agreement revenues of \$26.9 million and an increase in Development Impact Fee (DIF) revenue of \$6.7 million. Other Street Related Funds revenues are expected to reach \$34.1 million in FY 2021-22 from project grants and reimbursements. The significant increase in DIF revenue is largely attributed to an anticipated \$6 million DIF Streets-2018 to be received in July 2021, related to the Tapestry project. The Local Transportation revenue is projected to increase 56% from the FY 2020-21 Budget due to one-time funding from VVTA.

Measure I Renewal – This revenue is funded by a Countywide 1/2 cent sales tax, as the 2010 Renewal approved by the County voters that went into effect in April 2010. The City receives its portion, which is restricted for street related purpose expenditures which will maintain or enhance the capacity of the streets. Measure I Renewal reflects a 49% increase over the Fiscal Year 2020-21 Budget and an 11% increase from the Fiscal Year 2020-21 Revised, which is due to the stronger than anticipated Sales tax activity.

REVENUE

Streets and Transportation Related Funds (Continued)

Gas Tax – Gas Tax revenue is derived from a cents per gallon tax collected at the pump. Revenues are allocated by the State on a per capita basis for street maintenance and improvements. The FY 2021-22 Budget of \$1.6 million will increase \$0.1 million or 7% from the FY 2020-21 Budget and a 4% increase from the FY 2020-21 Revised.

Gas Tax RMRA – This source of revenue is State funded and took effect November 2017 during Fiscal Year 2017-18. This revenue is used to repair and maintain roads, freeways, and bridges. SB 1, the Road Repair and Accountability Act (RMRA) of 2017, increased the gas tax by 12 cents and 20 cents for diesel. Vehicle registration fees also increased depending on the value of the vehicle. The estimated FY 2021-22 Budget is expected to be \$1.9 million. This is a 13% increase above the Fiscal Year 2020-21 Budget and 7% greater than the FY 2020-21 Revised.

Gas Tax Swap – This source of revenue is State funded and, beginning with the FY 2011-12 Budget, legislative actions (ABx8 6 and ABx8 9 passed in March 2010) terminated the Proposition 42 Traffic Congestion Relief and 'swapped' it with the new Gas Tax Swap revenue. This revenue is used to fund street maintenance and projects. The FY 2021-22 Budget expects an increase of 4% from the FY 2020-21 Budget and a 14% increase from FY 2020-21 Revised. This revenue is determined primarily through gasoline consumption and prices, as well as "true ups" under the fuel tax swap system. Under the swap, the State Board of Equalization (BOE) annually adjusts the Section 2103 rate to try to match what fuel tax revenues in the forecast year would have been under Prop 42, had the swap not occurred. Later, when the actual amount of gallons sold and taxable sales are known for a year, the BOE is required to "look back" and "true up" for any over or under collection of revenue compared to what the sales tax rate would have collected. This "true up" is factored into the rate set in subsequent year(s).

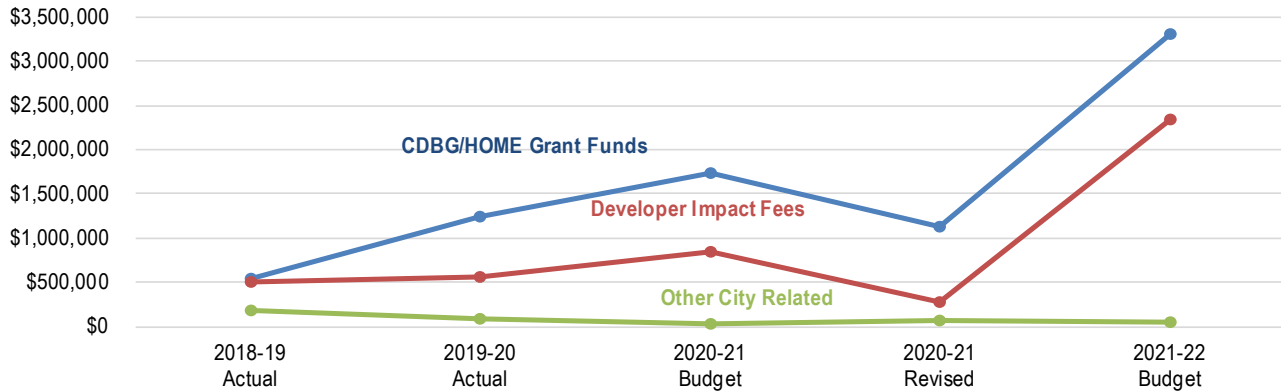
Local Transportation Fund (LTF) – This is funded by the County 1/4 cent sales tax. The primary use of this revenue is transportation related, including supporting the operations of Victor Valley Transit Authority (VVTA) along with appropriate street maintenance and improvements. The FY 2021-22 Budget of \$0.9 million is 56% more than FY 2020-21 Budget. This will be considered a 'one-time' increase to LTF for the City for FY 2021-22, as VVTA was a recipient of CARES Act funding during FY 2020-21, which was used to offset their organizational cost. After FY 2021-22, it is anticipated that LTF will decrease each fiscal year thereafter to zero as LTF will be completely utilized by VVTA for their operations.

Developer Impact Fees (DIFs) – Of the thirteen DIF funds, five are restricted to street-related improvements, the DIF-Streets, DIF-Storm Drainage, DIF 2018-Streets, DIF 2018-Drainage Facilities and A-04 Drainage. The DIF 2018-Streets and DIF 2018-Storm Drainage funds were implemented in July 2018. The A-04 Draining DIF fee was approved by City Council in December 2020 to fund infrastructure improvements and prevent flooding along the A-04 drainage line. These are locally controlled revenues and reflect the City's current trend in residential permitting. These five DIF's are projected to increase by \$6.7 million or 130% from the FY 2020-21 Budget and increase \$9.0 million or 312% over the FY 2020-21 Revised Budget. This significant increase in the budgeted amount is largely attributed to the City expecting to receive a \$6.0 million DIF 2018-Streets payment in July 2021 related to the Tapestry project, which will be used in part to fund the Rancho Road project. The other factor for the increase is due to some development projects originally budgeted for FY 2020-21 being delayed until FY 2021-22, along with new developments anticipated in FY 2021-22. Total DIF collections projected in FY 2021-22 include 1,055,360 square feet of industrial, 90,377 square feet of commercial, 72 multi-housing units, and 186 single family residences.

Other Streets Related Funds – This group is comprised of two FY 2021-22 budgeted funds, the City Streets CIP and Public Works Street Maintenance fund, that have special use restrictions related to streets and transportation. The notable fund within this category typically is the City Streets CIP, which tracks grant funded and joint-funded reimbursable projects. This revenue source is expected to increase from the FY 2020-21 Budget of \$7.2 million to a projected FY 2021-22 Budget of \$34.1 million primarily due to the \$23.0 million budgeted for Rancho Road Corridor Improvements project and \$8.7 million budgeted for the Rancho Aqueduct crossing project. These two major projects are largely funded by reimbursable grants and cooperative funding through local partners such as the San Bernardino County Transportation Authority (SBCTA). Other planned projects include the Park and Ride Facility, H-01 Retention Basin, and the Traffic Signal - Main Street and Sultana/Timberlane.

REVENUE

CDBG, Developer Impact Fee, and Other City Related Funds



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
CDBG-Entitlement	\$ 454,857	\$ 1,046,473	\$ 1,698,927	\$ 1,073,165	\$ 3,293,376	94%
Other CDBG/HOME Revenue	91,711	195,064	39,500	59,647	11,391	-71%
CDBG/HOME Funds	546,568	1,241,537	1,738,427	1,132,812	3,304,767	90%
Developer Impact - Fire	196,556	56,909	170,694	7,875	16,528	-90%
Developer Impact - Police	58,477	11,464	45,910	499	3,368	-93%
Developer Impact - Public Services	133,823	25,469	119,511	3,590	8,794	-93%
Combined 2018 DIFs	114,210	465,032	509,284	265,748	2,320,485	356%
Developer Impact Fees (DIF)	503,066	558,874	845,399	277,712	2,349,175	178%
AB3229 Supplemental Law	216,907	229,707	182,000	230,113	200,549	10%
Other City Related Funds	188,142	83,007	35,190	70,137	44,474	26%
Total City Other Funds	\$ 1,454,683	\$ 2,113,125	\$ 2,801,016	\$ 1,710,774	\$ 5,898,965	111%

Overall, this group of 18 funds is projecting an 111% increase in FY 2021-22 from the FY 2020-21. This is essentially the result of an increase in revenue collected from non-streets Developer Impact Fees along with increases in the drawn CDBG entitlement funds and reimbursements from Housing and Urban Development (HUD). The CDBG/HOME funds revenue consist of 56% of the group's total FY 2021-22 Budget while non-streets Developer Impact Funds comprises 40% of the total. AB3229 Supplemental Law make up about 3% of the total revenues with \$0.2 million.

CDBG/HOME – These grants are received from U.S. Department of Housing and Urban Development (HUD) and the State, for the purpose of improving areas of the City and providing housing assistance for low income families. These revenues are largely derived from drawing down on the grants, after incurring the expenditures. The FY 2021-22 Budget represents the projects planned for FY 2021-22 that are submitted to and approved by HUD.

Other CDBG/HOME Revenue – This revenue group is comprised of several minor CDBG/HOME-related sources. The largest of this group is related to Neighborhood Stabilization Program (NSP), which served the purpose of buying, rehabilitating, and reselling abandoned/foreclosed homes within the City. In FY 2020-21, the City sold the last remaining NSP properties. The FY 2021-22 Budget consists largely of interest income from investment activity.

Developer Impact Fees – These non-street related Developer Impact Fees (DIFs) were originally made up of the Fire, Police, and Public Services DIF funds. In July 2018, City Council approved DIF 2018 fees for Fire Suppression, City Hall Facilities, Animal Control, Records Storage, and Police Facilities. These revenues vary based upon the differing rates for Single Family Residential, Multi-Family Residential, and Commercial rate structures. Revenue is received at the end of the building process and must be paid before occupancy. The FY 2021-22 Budget is a \$2.1 million increase over the FY 2020-21 Revised and a \$1.5 million increase over the FY 2020-21 Budget. The FY 2021-22 Budgeted revenues reflect recent increases in development activity and the shift from the previous DIF fee structure to the DIF 2018 fee structure.

REVENUE

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

Other City Related Funds – The four funds in this group include: the Environmental Programs Grant fund, the Disaster Preparedness Grant fund, the 2012 Water Rights Debt Service fund, and the City Debt Service fund. Each of these funds has restrictions, limiting how its money can be spent. The fund with the greatest revenue source in this revenue group is the Environmental Programs Grant, with revenue of \$43,414.

Community Development Commission

	2018-19	2019-20	2020-21	2020-21	2021-22	%Change From 2020-21
	Actual	Actual	Budget	Revised	Budget	Budget
Rents & Leases	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Reimbursements/Other Agencies	21,694	0	0	0	0	n/a
Miscellaneous Revenue	0	15,030	0	0	0	n/a
Proceeds from Land Sale	0	270,000	0	0	0	n/a
All Other Revenue	0	29,727	0	0	0	n/a
Total Community Development Commission Revenue	\$ 36,694	\$ 314,757	\$ 0	\$ 0	\$ 0	n/a

The Community Development Commission contains no budgeted funds for FY 2021-22. The remaining functions of the Community Development Commission were absorbed into the General Fund beginning FY 2020-21.

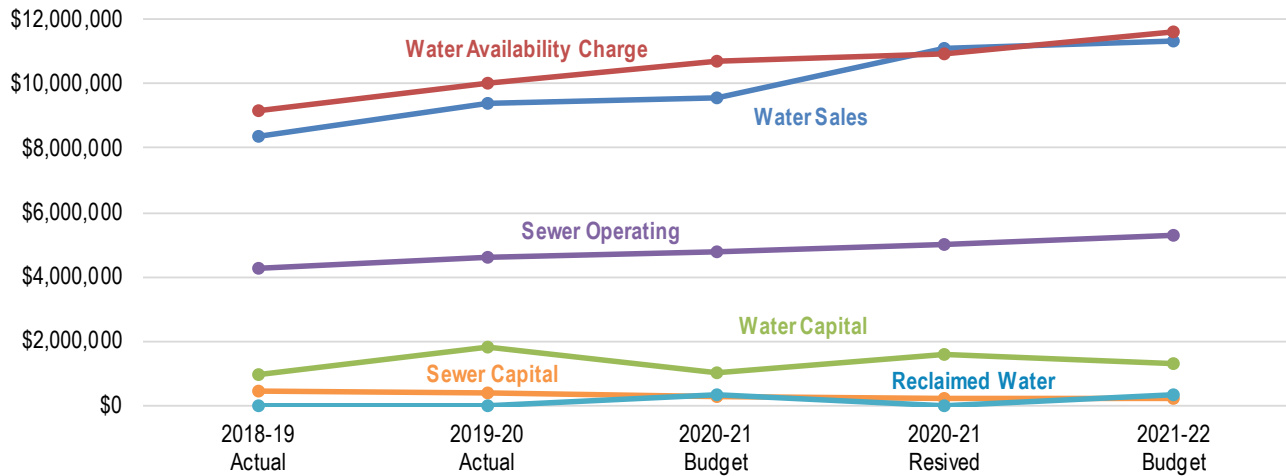
Hesperia Housing Authority

	2018-19	2019-20	2020-21	2020-21	2021-22	%Change From 2020-21
	Actual	Actual	Budget	Revised	Budget	Budget
Housing Authority - Interest	\$ 97,273	\$ 94,365	\$ 76,619	\$ 50,765	\$ 49,120	-36%
Loan Repayments	89,677	118,465	89,133	89,133	90,178	1%
Proceeds from Land Sales	233,821	0	0	0	0	n/a
All Other Revenue	39,169	34,599	25,140	13,906	13,000	-48%
Total Housing Authority Revenue	\$459,940	\$ 247,429	\$ 190,892	\$ 153,804	\$ 152,298	-20%

The FY 2021-22 Budget for the Hesperia Housing Authority is \$152,298. The 2021-22 Budget is 20% less than the prior year's budget and 1% lower than the FY 2020-21 Revised due to lower interest rates resulting in decreased interest revenue. The budget for FY 2021-22 is \$307,642 less than the FY 2018-19 Actual due largely to land sale revenue.

REVENUE

Water District Revenue Trend



	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	%Change From 2020-21 Budget
Water Sales/Residential	\$ 7,059,462	\$ 7,881,766	\$ 7,963,320	\$ 9,127,412	\$ 9,492,508	19%
Water Sales/Business	428,423	464,742	529,037	495,985	540,624	2%
Water Sales/Public Building	559,110	613,985	665,755	632,033	688,916	3%
Water Sales/Irrigation	248,636	261,549	252,299	388,778	411,000	63%
Water Sales/Construction	71,821	160,257	179,113	473,356	180,144	1%
Sub-total Water Sales	\$8,367,452	\$9,382,299	\$9,589,524	\$11,117,564	\$11,313,192	18%
Water Availability Charge	9,192,568	10,050,818	10,707,089	10,923,870	11,600,000	8%
Total Water Sales	17,560,020	19,433,117	20,296,613	22,041,434	22,913,192	13%
Water Capital	976,249	1,806,811	1,000,000	1,603,291	1,300,000	30%
Sewer Operating	4,276,012	4,620,762	4,782,636	5,015,451	5,277,514	10%
Sewer Capital	415,142	393,869	249,540	199,561	206,632	-17%
Reclaimed Water Operations	0	0	300,000	0	300,000	0%
All Other District Revenue	1,545,253	1,482,258	1,641,595	1,670,825	1,499,839	-9%
Total Water District Revenue Before Grants	\$ 24,772,676	\$ 27,736,817	\$ 28,270,384	\$ 30,530,562	\$ 31,497,177	11%
Prop 84 Drought Relief Grant	0	0	199,537	199,978	0	-100%
Prop 1 Grant	1,689,083	2,896,118	675,760	0	0	-100%
Total Water District Revenue	\$26,461,759	\$30,632,935	\$29,145,681	\$30,730,540	\$31,497,177	8%

Water District – Overall, the FY 2021-22 Budget anticipates an 8% growth from the FY 2020-21 Budget and a 2% increase from the FY 2020-21 Revised. The increase in Water District revenue between the FY 2020-21 Revised and the FY 2021-22 Budget is attributable to increases in water sales and water availability charges. Additionally, the FY 2021-22 Budget is 3% or \$0.9 million greater than the FY 2019-20 Actual, which reflects increased revenues from the revised rate structure approved by the Board of Directors in November 2017. Even with the rate changes, Hesperia rates are still among the lowest in the area.

Water Sales – Water Customers pay for the water use registered by their meter. The FY 2021-22 Budget projects an 18% increase from the FY 2020-21 Budget and a 2% rise over the FY 2020-21 Revised. This increase over the FY 2020-21 Budget is based upon an anticipated increase in consumption, the removal of the COVID-19 pandemic assumptions, and fourth of five annual water rate increases.

REVENUE

Water District Revenue Trend (Continued)

Water Availability Charge – This standard charge on a customer's bill is based on the size of the water meter at the service address. The meters range in size from 5/8 inch to 8 inches. The 2021-22 Budget expects an 8% rise over the FY 2020-21 Budget, 6% above the FY 2020-21 Revised, and 26% more than FY 2018-19 Actual collections. These increases can be attributed to the recently restructured water rates. A function of the restructured water rates shifts the District from a variable revenue collection model that previously relied heavily on water sales to a more fixed revenue collection model which focuses on the replenishment of costs to ensure the availability of water to all customers. This model promotes financial stability for the District and more accurately reflects the costs related to making water available to customers.

Water Capital – This is the connection fee for new water meter installations based on the set-up of new services. The FY 2021-22 Budget of \$1.3 million is based on 300 anticipated ¾" SFR's and various 2" meters, 4" meter, and 1" meters for projects mentioned in previous sections. In addition, 114 apartments are planned during Fiscal Year 2021-22. The upcoming budget is 30% greater than the FY 2020-21 Budget but 19% less than the FY 2020-21 Revised which anticipates 39 more residential meters to be sold before year-end. Currently, 222 ¾" meters (for homes), two 1" business meters (Auto Zone and Wendy's), one 1" irrigation meter (Planet Fitness), two 1.5" business meters (Quick Quack Car Wash and Wendy's), two 2" irrigation meters (Kaiser and Olive Tree Apartments), one 3" business meter (Kaiser), and two 4" multi-family meters (Tamarisk Apartments and Muscatel Apartments) have been sold during FY 2020-21.

Sewer Operating – Sewer services are primarily available along the Main Street corridor and the western portion of the City and comprises about 20% of the District's water customers. Sewer Billing revenue is expected to reach \$5.3 million in the FY 2021-22 Budget, an increase of \$0.3 million from the FY 2020-21 Revised and \$0.5 million over the \$4.8 million FY 2020-21 Budget. This is a reflection of the utility rate increase and the anticipated development activity in the FY 2021-22 Budget.

Sewer Capital – Like Water Capital, this revenue group reflects development activity within the City. The majority occurs on the western side of the City where more sewer lines are concentrated. The FY 2021-22 is anticipating a 17% decrease from the FY 2020-21 Budget and a 4% increase from the FY 2020-21 Revised. Anticipated FY 2021-22 development activity connecting to sewer includes 114 apartments, 80 tract homes, two gas stations, two retail buildings, two apartment complex recreation rooms and laundry facilities, one automotive repair, and one medical building.

Reclaimed Water Operations – Reclaimed water revenues are generated from both connection fees and water sales from the City's reclaimed water system. Beginning in FY 2021-22, revenues are anticipated to be received for customers connecting to and using reclaimed water. The Hesperia Golf Course is expected to be the first customer to utilize the system.

All Other District Revenue – This group of revenues comprise the remaining Water District Operating and Capital revenue (about 5% of total District revenue) of which property tax revenue (\$0.3 million), water meter fees (\$0.3 million), and delinquency fees (\$0.1 million) comprise the majority. This category of revenues is projecting a 9% decrease from the FY 2020-21 Budget primarily due to a decrease in revenue collected from reconnection fees.

**REVENUE
SUMMARY BY MAJOR GROUP**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
General Fund Revenue						
Taxes	\$ 14,250,763	\$ 14,155,997	\$ 12,736,505	\$ 15,541,095	\$ 15,679,618	23%
Fines & Forfeitures	213,152	173,268	163,200	118,655	137,550	-16%
Interest	112,305	168,764	81,688	71,715	54,555	-33%
Intergovernmental	8,360,413	9,019,413	9,291,906	9,594,288	9,926,916	7%
Charges for Services	3,451,345	4,196,934	2,932,508	4,974,068	3,655,568	25%
Licenses & Permits	316,774	337,069	294,819	326,202	540,495	83%
Grants	18,419	22,760	68,112	2,556,158	86,330	27%
Other Operating	10,515,937	9,464,993	8,917,768	9,178,489	9,158,398	3%
All Other	4,055	4,548	3,000	3,120	3,000	0%
Total General Fund Revenue	<u>\$ 37,243,163</u>	<u>\$ 37,543,746</u>	<u>\$ 34,489,506</u>	<u>\$ 42,363,790</u>	<u>\$ 39,242,430</u>	<u>14%</u>
Street, Transportation, and Other Related City Funds						
Streets Related Funds	\$ 10,109,384	\$ 12,189,942	\$ 19,209,627	\$ 11,194,616	\$ 54,741,665	185%
Other Transportation Related Funds	86,106	886,594	30,000	5,158	2,244	-93%
Other City Related Funds	1,454,683	2,113,125	2,801,016	2,064,763	5,898,965	111%
Total Streets & Other City Revenue	<u>\$ 11,650,173</u>	<u>\$ 15,189,661</u>	<u>\$ 22,040,643</u>	<u>\$ 13,264,537</u>	<u>\$ 60,642,874</u>	<u>175%</u>
Total City Funds	<u>\$ 48,893,336</u>	<u>\$ 52,733,407</u>	<u>\$ 56,530,149</u>	<u>\$ 55,628,327</u>	<u>\$ 99,885,304</u>	<u>77%</u>
Community Development Comm.						
Community Development Comm. Fund	\$ 36,694	\$ 314,757	\$ 0	\$ 0	\$ 0	n/a
Hesperia Housing Authority						
Hesperia Housing Authority Funds	\$ 459,940	\$ 247,429	\$ 190,892	\$ 153,804	\$ 152,298	-20%
Water District Revenue						
700 Water Operating Fund	\$ 19,105,273	\$ 20,889,316	\$ 21,846,008	\$ 23,699,744	\$ 24,327,581	11%
701 Water Capital Fund	2,665,332	4,702,929	1,950,297	1,803,269	1,375,000	-29%
Total Water Operating & Capital Funds	<u>\$ 21,770,605</u>	<u>\$ 25,592,245</u>	<u>\$ 23,796,305</u>	<u>\$ 25,503,013</u>	<u>\$ 25,702,581</u>	<u>8%</u>
703 Water Capital Rehab and Replace Fund	0	11,917	7,940	5,219	4,800	-40%
704 Water Contamination Mitigation Fund	0	11,117	7,900	6,407	4,800	-39%
710 Sewer Operating Fund	\$ 4,276,012	\$ 4,620,762	\$ 4,782,636	\$ 5,015,451	\$ 5,277,514	10%
711 Sewer Capital Fund	415,142	393,869	249,540	199,561	206,632	-17%
Total Sewer Operating & Capital Funds	<u>\$ 4,691,154</u>	<u>\$ 5,014,631</u>	<u>\$ 5,032,176</u>	<u>\$ 5,215,012</u>	<u>\$ 5,484,146</u>	<u>9%</u>
713 Sewer Capital Rehab & Replace Fund	0	3,025	1,360	889	850	-38%
720 Reclaimed Water Operations Fund	0	0	300,000	0	300,000	0%
Total Water District Revenue	<u>\$ 26,461,759</u>	<u>\$ 30,632,935</u>	<u>\$ 29,145,681</u>	<u>\$ 30,730,540</u>	<u>\$ 31,497,177</u>	<u>8%</u>
Fire District Revenue	\$ 760,389	\$ 8,776	\$ 5,400	\$ 0	\$ 0	-100%
TOTAL ALL FUNDS	<u>\$ 76,612,118</u>	<u>\$ 83,937,304</u>	<u>\$ 85,872,122</u>	<u>\$ 86,512,671</u>	<u>\$ 131,534,779</u>	<u>53%</u>

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
General Fund Revenue						
Taxes						
Secured Property Tax 100 19 220 0000 4000	\$ 497,293	\$ 899,552	\$ 1,171,850	\$ 924,840	\$ 950,736	-19%
Secured Property Taxes-LAFCO 100 19 220 0000 4001	416,259	0	0	0	0	n/a
Prior Secured Property Tax 100 19 220 0000 4005	13,010	8,581	11,000	16,709	16,000	45%
HOPTR 100 19 220 0000 4410	4,111	7,236	7,150	6,868	6,800	-5%
Current Supplemental Property Tax 100 19 220 0000 4010	6,092	6,673	6,000	6,600	6,500	8%
Prior Supplemental Property Tax 100 19 220 0000 4011	3,676	8,727	4,000	9,500	9,000	125%
Sub-total Property Tax	<u>\$ 940,441</u>	<u>\$ 930,769</u>	<u>\$ 1,200,000</u>	<u>\$ 964,517</u>	<u>\$ 989,036</u>	<u>-18%</u>
RDA Pass-Thru 100 19 220 0000 4090	940,825	721,046	914,100	654,598	660,000	-28%
VVEDA Tax increment 100 19 220 0000 4095	22,880	47,835	54,405	57,813	51,582	-5%
Payment in Lieu of Property Taxes 100 19 220 0000 4097	35,000	35,000	35,000	35,000	35,000	0%
Sales and Use Tax 100 19 220 0000 4100	10,305,374	10,161,833	9,007,000	11,131,535	11,333,000	26%
Community Facilities District #2005-1 100 51 510 0000 4031	287,862	296,869	306,000	306,000	310,000	1%
Commercial Cannabis Tax 100 19 220 0000 4102	37,686	290,022	185,000	710,000	700,000	278%
Transient Occupancy Tax 100 19 220 0000 4140	1,399,842	1,389,038	765,000	1,301,632	1,300,000	70%
Property Transfer Tax 100 19 220 0000 4145	280,853	283,585	270,000	380,000	301,000	11%
Total Taxes	<u>\$ 14,250,763</u>	<u>\$ 14,155,997</u>	<u>\$ 12,736,505</u>	<u>\$ 15,541,095</u>	<u>\$ 15,679,618</u>	<u>23%</u>
Fines & Forfeitures						
Vehicle Code Fines 100 51 510 0000 5500	\$ 110,899	\$ 84,051	\$ 85,000	\$ 58,930	\$ 72,000	-15%
Booking Fees 100 51 510 0000 5540	0	10	0	0	0	n/a
DUI Arrest Fees 100 51 510 0000 5530	24,000	33,600	28,000	28,800	28,800	3%
Vehicle Tow Fees 100 51 510 0000 5510	18,015	15,100	14,000	14,000	14,000	0%
Other Fines & Forfeitures	60,238	40,507	36,200	16,925	22,750	-37%
Total Fines & Forfeitures	<u>\$ 213,152</u>	<u>\$ 173,268</u>	<u>\$ 163,200</u>	<u>\$ 118,655</u>	<u>\$ 137,550</u>	<u>-16%</u>
Interest						
Interest Income – City 100 19 220 0000 5600	\$ 112,305	\$ 168,764	\$ 81,688	\$ 71,715	\$ 54,555	-33%
Total Interest	<u>\$ 112,305</u>	<u>\$ 168,764</u>	<u>\$ 81,688</u>	<u>\$ 71,715</u>	<u>\$ 54,555</u>	<u>-33%</u>

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
General Fund Revenue (Continued)						
Intergovernmental						
Vehicle License Fee 100 19 220 0000 4400	\$ 45,519	\$ 76,266	\$ 50,000	\$ 70,698	\$ 70,000	40%
Triple Flip - Motor Vehicle In-Lieu 100 19 220 0000 4405	8,314,894	8,943,147	9,241,906	9,523,590	9,856,916	7%
Total Intergovernmental	\$ 8,360,413	\$ 9,019,413	\$ 9,291,906	\$ 9,594,288	\$ 9,926,916	7%
Charges for Services						
General Plan Update 100 29 300 3000 4942	\$ 8,977	\$ 21,071	\$ 10,000	\$ 15,180	\$ 15,745	57%
Tentative Tract 100 29 300 3000 4990	4,020	2,730	1,000	10,163	6,213	521%
Home Occupancy 100 29 300 3000 4960	7,912	8,602	5,000	6,762	7,000	40%
Tenant Improvement Plan Review 100 29 300 3000 4963	3,834	3,870	2,000	6,350	6,350	218%
Tentative Parcel 100 29 300 3000 4995	4,796	4,872	3,000	3,184	3,184	6%
Project Extension 100 29 300 3000 4957	3,341	4,241	3,500	771	1,799	-49%
Conditional use 100 29 300 3000 5015	10,416	21,834	15,000	24,490	21,738	45%
Site Plans 100 29 300 3000 5005	45,390	14,113	10,000	17,024	17,024	70%
Business License 100 29 300 3000 4200	371,194	483,281	400,000	465,000	530,789	33%
Administration Fine-Code Enforcement 100 29 305 3010 5405	494,826	902,254	500,000	670,000	573,000	15%
Municipal Code Fines 100 29 305 3010 5420	106,588	110,096	80,000	65,265	70,000	-13%
Building Plan Check Fees 100 29 300 3020 5030	341,640	286,009	90,000	508,000	261,572	191%
Building Permit Fees 100 29 300 3020 4250	1,108,193	1,211,558	1,020,000	1,588,534	1,173,764	15%
Automation Fee 100 29 300 3020 4930	166,907	186,467	99,531	323,500	168,449	69%
Microfilm Fee 100 29 300 3020 4935	4,580	6,767	3,000	5,062	6,722	124%
Parks & Rec Collection Fees 100 29 300 3020 5027	12,675	14,975	8,000	11,575	13,400	68%
Lot Grading Permit Fees 100 29 300 3020 4255	69,332	59,999	49,494	83,000	52,605	6%
Final Subdivision Processing Fee 100 29 310 3100 5010	1,170	16,130	5,000	8,710	7,000	40%
Final P/M Processing Fee 100 29 310 3100 5012	4,950	5,080	3,300	1,650	3,200	-3%
Construction Permit Fee 100 29 310 3100 4260	19,942	21,762	18,000	13,375	17,000	-6%
Engineering Plan Check Fees 100 29 310 3100 5045	91,758	178,983	140,000	574,550	185,000	32%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
General Fund Revenue (Continued)						
Charges for Services (Continued)						
Grading Plan Review Fees 100 29 310 3100 5050	\$ 21,624	\$ 23,202	\$ 20,000	\$ 37,250	\$ 25,000	25%
Construction Inspection Fees 100 29 310 3100 5035	211,373	198,967	160,000	208,000	180,000	13%
Administration Fine-Animal Control 100 29 305 5000 5405	132,846	195,022	135,000	138,000	135,000	0%
Other Charges for Services	203,061	215,049	151,683	188,673	174,014	15%
Total Charges for Services	\$ 3,451,345	\$ 4,196,934	\$ 2,932,508	\$ 4,974,068	\$ 3,655,568	25%
Licenses & Permits						
Animal Licenses 100 29 305 5000 4210	\$ 154,756	\$ 138,830	\$ 155,000	\$ 135,000	\$ 135,000	-13%
Animal Impound Fee 100 29 305 5000 5065	47,166	34,988	46,000	39,500	40,000	-13%
FOG Annual Inspection 100 29 300 3020 5034	42,467	39,474	25,000	43,243	41,642	67%
Residential Truck Parking Permit 100 29 300 3020 4292	0	0	0	24,000	75,000	n/a
Residential Housing Business License 100 29 305 3010 4202	0	0	0	10,000	158,500	n/a
Deemed Approved Alcohol License Inspections 100 29 300 3000 4221	0	0	0	6,650	22,800	n/a
Other Licenses & Permits	72,385	123,777	68,819	67,809	67,553	-2%
Total Licenses & Permits	\$ 316,774	\$ 337,069	\$ 294,819	\$ 326,202	\$ 540,495	83%
Grants						
Coronavirus Relief Funds 100 19 220 0000 4759	0	0	0	\$ 1,190,177	0	n/a
Coronavirus Relief Funds-County 100 19 220 0000 4763	0	0	0	1,190,177	0	n/a
Coronavirus Relief Funds-County Capital 100 19 220 0000 4764	0	0	0	33,335	0	n/a
Police Dept. of Justice LLEBG Grant 100 51 510 0000 4770	0	0	23,528	68,201	22,835	-3%
Police Off Highway Grant 100 51 510 0000 4790	18,419	22,760	21,328	21,328	39,267	84%
Police Homeland Security Grant 100 51 510 0000 4811	0	0	23,256	52,940	24,228	4%
Total Grants	\$ 18,419	\$ 22,760	\$ 68,112	\$ 2,556,158	\$ 86,330	27%
Other Operating						
Article 19 Landfill Fee 100 19 220 0000 4170	\$ 69,115	\$ 77,187	\$ 75,000	\$ 90,942	\$ 88,000	17%
Cable Franchise Fee 100 19 220 0000 4150, 4151	781,409	780,667	675,000	792,872	766,048	13%
Advance Disposal Franchise Fee 100 19 220 0000 4155	1,399,489	1,446,339	1,430,000	1,524,628	1,584,516	11%
Utilities Franchise Fee 100 19 220 0000 4160	1,069,789	1,088,571	1,096,353	1,074,574	1,069,159	-2%
Water Franchise Fee 100 19 220 0000 4165	250,000	250,000	250,000	250,000	250,000	0%
Sub Total Franchise Fees	\$ 3,569,802	\$ 3,642,764	\$ 3,526,353	\$ 3,733,016	\$ 3,757,723	7%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
General Fund Revenue (Continued)						
Other Operating (Continued)						
State Mandated Claims SB90 100 19 220 0000 4500	\$ 36,778	\$ 50,884	\$ 35,000	\$ 285,203	\$ 45,000	29%
Insurance Reimb - Finance 100 19 220 0000 5803	1,563,517	0	0	0	0	n/a
General & Administrative Recovery 100 19 220 0000 5820	2,682,555	2,697,338	2,807,356	2,807,356	2,768,055	-1%
Assessment Cost Recovery 100 19 220 0000 5830	10,358	14,251	5,616	5,616	5,000	-11%
Leased Water Rights-Other 100 19 220 0000 5871	238,680	244,188	250,155	229,024	252,179	1%
Leased Water Rights-RLF 100 19 220 0000 5872	1,863,160	1,906,156	1,952,735	1,786,496	1,967,116	1%
Proceeds From Land Sale 100 19 220 0000 5900	0	124,100	0	0	0	n/a
Pet Adoption Charges 100 29 305 5000 4215	50,036	43,255	50,000	33,000	38,000	-24%
City/County Hazmat Contract 100 19 220 0000 5368	121,488	166,844	171,849	171,849	177,005	3%
Cell Tower Rent 100 19 220 0000 5885	22,760	23,215	24,410	23,679	24,153	-1%
Library Electricity Reimb 100 29 310 3110 5804	4,071	0	500	3,548	13,461	2592%
Other Operating	352,732	551,998	93,794	99,702	110,706	18%
Total Other Operating	\$ 10,515,937	\$ 9,464,993	\$ 8,917,768	\$ 9,178,489	\$ 9,158,398	3%
All Other						
Miscellaneous/General Govt. 100 19 220 0000 5950	\$ 4,055	\$ 4,548	\$ 3,000	\$ 3,120	\$ 3,000	0%
Total All Other	\$ 4,055	\$ 4,548	\$ 3,000	\$ 3,120	\$ 3,000	0%
Total General Fund Revenue	\$ 37,243,163	\$ 37,543,746	\$ 34,489,506	\$ 42,363,790	\$ 39,242,430	14%
170 Community Development Commission						
Interest						
CDC - Interest 170 25 261 0000 5600	\$ 0	\$ 29,727	\$ 0	\$ 0	\$ 0	n/a
Total Interest Income	\$ 0	\$ 29,727	\$ 0	\$ 0	\$ 0	n/a
Other						
Rents & Leases 170 25 261 0000 5700	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Reimbursements/Other Agencies 170 25 261 0000 5800	21,694	0	0	0	0	n/a
Proceeds from Land Sale 170 19 220 0000 5900	0	270,000	0	0	0	n/a
Misc. Revenue 170 25 261 0000 5950	0	15,030	0	0	0	n/a
Total CDC Other	\$ 36,694	\$ 285,030	\$ 0	\$ 0	\$ 0	n/a
Total Community Development Commission	\$ 36,694	\$ 314,757	\$ 0	\$ 0	\$ 0	n/a

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Hesperia Housing Authority (HHA) Funds (370, 371)						
370 Hesperia Housing Authority						
Interest						
Housing Authority - Interest	\$ 97,273	\$ 94,365	\$ 76,619	\$ 50,765	\$ 49,120	-36%
370 19 220 0000 5600						
Total Interest	\$ 97,273	\$ 94,365	\$ 76,619	\$ 50,765	\$ 49,120	-36%
Other						
Loan Repayments	\$ 89,677	\$ 118,465	\$ 89,133	\$ 89,133	\$ 90,178	1%
370 25 263 0000 4746						
Gain on Sale/Exchange of Asset	233,821	0	0	0	0	n/a
370-25-263-0000-5915						
Miscellaneous	1,150	1,375	1,000	3,000	3,000	200%
370 25 263 0000 5950						
Total Other	\$ 324,648	\$ 119,840	\$ 90,133	\$ 92,133	\$ 93,178	3%
Total Hesperia Housing	\$ 421,921	\$ 214,205	\$ 166,752	\$ 142,898	\$ 142,298	-15%
371 VVEDA Housing						
Interest						
VVEDA Housing Authority - Interest	\$ 38,019	\$ 33,224	\$ 24,140	\$ 10,906	\$ 10,000	-59%
371 19 220 0000 5600						
Total Interest	\$ 38,019	\$ 33,224	\$ 24,140	\$ 10,906	\$ 10,000	-59%
Total VVEDA Housing	\$ 38,019	\$ 33,224	\$ 24,140	\$ 10,906	\$ 10,000	-59%
Total HHA Funds	\$ 459,940	\$ 247,429	\$ 190,892	\$ 153,804	\$ 152,298	-20%
<u>Other City Funds</u>						
Community Development Block Grant (CDBG) Funds (251, 252, 253, 257, 258)						
251 CDBG Fund						
CDBG Administration Reimbursement	\$ 454,857	\$ 1,046,473	\$ 1,698,927	\$ 1,073,165	\$ 2,303,429	36%
251 25 270 2700 4730						
CDBG Loan Repayment	14,950	72,781	0	34,193	0	n/a
251 25 270 2700 4746						
CDBG Program Income	1,661	8,087	0	3,799	0	n/a
251 25 270 2700 5903						
CDBG Miscellaneous Reimbursement	0	675	0	0	0	n/a
251 29 700 0000 5800						
Total CDBG Fund 251	\$ 471,468	\$ 1,128,016	\$ 1,698,927	\$ 1,111,157	\$ 2,303,429	36%
252 HOME Grant Fund						
Interest						
CDBG HOME Grant Program Interest Income	\$ 7,202	\$ 4,935	\$ 5,900	\$ 1,495	\$ 1,109	-81%
252 19 220 0000 5600						
1999 Home-DAP Repayments	4,776	42,160	0	6,282	0	n/a
252 25 264 2700 4747						
1999 Home-HRLP Loan Repayments	0	13,500	0	0	0	n/a
252 25 264 2700 4748						
DOIIM Income from Home Activites	0	5,350	0	0	0	n/a
252 25 264 2700 4758						
Total HOME Fund 252	\$ 11,978	\$ 65,945	\$ 5,900	\$ 7,777	\$ 1,109	-81%

**REVENUE
DETAIL BY FUND**

	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
REVENUE DETAIL						
Other City Funds (Continued)						
253 CDBG-Revolving Loan Fund						
CDBG Revolving Loan Program Interest Income 253 19 220 0000 5600	\$ 7,560	\$ 6,470	\$ 4,600	\$ 1,824	\$ 1,351	-71%
Total CDBG-Revolving Loan Fund 253	\$ 7,560	\$ 6,470	\$ 4,600	\$ 1,824	\$ 1,351	-71%
257 CDBG-Neighborhood Stabilization Program (NSP)						
NSP - Interest Income 257 19 220 0000 5600	\$ 46,575	\$ 41,106	\$ 29,000	\$ 12,054	\$ 8,931	-69%
NSP - Rents/Lease 257 25 270 2700 5870	8,987	0	0	0	0	n/a
	\$ 55,562	\$ 41,106	\$ 29,000	\$ 12,054	\$ 8,931	-69%
Total CDBG-Neighborhood Stabilization Fund 257						
258 CDBG-CV Cares Act Fund						
CDBG-CV Cares Act Administration Reimbursement 258 25 270 2700 4730	\$ 0	\$ 0	\$ 0	\$ 353,989	\$ 989,947	n/a
Total CDBG-CV Cares Act Fund 258	\$ 0	\$ 0	\$ 0	\$ 353,989	\$ 989,947	n/a
Total CDBG Funds (251, 252, 253, 257, 258)	\$ 546,568	\$ 1,241,537	\$ 1,738,427	\$ 1,486,801	\$ 3,304,767	90%
204 Measure I - 2010 Renewal Fund						
Measure I - 2010 Renewal Interest Income 204 19 220 0000 5600	\$ 84,939	\$ 94,682	\$ 66,400	\$ 28,753	\$ 21,847	-67%
Measure I - 2010 Renewal 204 29 310 3150 4126	2,924,707	2,744,020	2,335,129	3,194,249	3,566,400	53%
Total Measure I - 2010 Renewal Fund 204	\$ 3,009,646	\$ 2,838,702	\$ 2,401,529	\$ 3,223,002	\$ 3,588,247	49%
205 Gas Tax Fund						
Interest						
Gas Tax Fund Interest Income 205 19 220 0000 5600	\$ 1,780	\$ 0	\$ 0	\$ 777	\$ 662	n/a
SubTotal Interest	\$ 1,780	\$ 0	\$ 0	\$ 777	\$ 662	n/a
Intergovernmental						
Gas Tax Section 2105 205 29 310 3150 4130	\$ 518,533	\$ 496,135	\$ 510,773	\$ 514,002	\$ 554,680	9%
Gas Tax Section 2106 205 29 310 3150 4132	333,122	301,091	317,946	311,814	336,646	6%
Gas Tax Section 2107 205 29 310 3150 4134	651,707	629,036	614,465	652,423	652,423	6%
Gas Tax Section 2107.5 205 29 310 3150 4135	7,500	7,500	7,500	7,500	7,500	0%
SubTotal Intergovernmental	\$ 1,510,862	\$ 1,433,762	\$ 1,450,684	\$ 1,485,739	\$ 1,551,249	7%
Total Gas Tax Fund 205	\$ 1,512,642	\$ 1,433,762	\$ 1,450,684	\$ 1,486,516	\$ 1,551,911	7%
206 Gas Tax Swap						
Gas Tax Swap Interest Income 206 19 220 0000 5600	\$ 2,231	\$ 938	\$ 620	\$ 2	\$ 3	-100%
Gas Tax Swap 7360 206 29 310 3150 4136	426,724	797,645	814,185	745,720	851,253	5%
Total Gas Tax Swap Fund 206	\$ 428,955	\$ 798,583	\$ 814,805	\$ 745,722	\$ 851,256	4%
207 Local Transportation Fund						
Local Transportation Fund Interest Income 207 19 220 0000 5600	\$ 26,671	\$ 27,096	\$ 21,730	\$ 10,489	\$ 8,250	-62%
Local Transportation SB325 - Article 8 207 29 310 3150 4110	0	807,864	541,581	541,581	871,265	61%
Total Local Transportation Fund 207	\$ 26,671	\$ 834,960	\$ 563,311	\$ 552,070	\$ 879,515	56%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Other City Funds (Continued)						
209 Gas Tax - RMRA						
Gas Tax RMRA Interest Income 209 19 220 0000 5600	\$ 15,430	\$ 18,294	\$ 9,980	\$ 4,751	\$ 2,193	-78%
Gas Tax RMRA 209 29 310 3150 4137	1,738,993	1,668,978	1,656,140	1,719,674	1,883,365	14%
Gas Tax RMRA 2018-19 Street Impr Proj Grant Reimb 209 29 700 7149 4700	0	0	0	44,000	0	n/a
Total Gas Tax-RMRA	\$ 1,754,423	\$ 1,687,272	\$ 1,666,120	\$ 1,768,425	\$ 1,885,558	13%
254 AQMD (AB2766 - Transit) Fund						
AQMD Fund Interest Income 254 19 220 0000 5600	\$ 632	\$ 229	\$ 0	\$ 127	\$ 87	n/a
AQMD - AB2766 Signal Sync. Grant 254 29 700 7133 4875	0	484,482	0	0	0	n/a
Total AQMD Fund 254	\$ 632	\$ 484,711	\$ 0	\$ 127	\$ 87	n/a
255 AB3229 Supplemental Law Fund						
AB2339 Supplemental Law Interest Income 255 19 220 0000 5600	\$ 2,169	\$ 2,450	\$ 2,000	\$ 638	\$ 549	-73%
AB3229 COP's Grant 255 51 510 0000 4780	214,738	227,257	180,000	229,475	200,000	11%
Total AB3229 Supplemental Law Fund 255	\$ 216,907	\$ 229,707	\$ 182,000	\$ 230,113	\$ 200,549	10%
256 Environmental Programs Grants						
Environmental Programs Grants Fund Interest Income 256 19 220 0000 5600	\$ 2,683	\$ 2,740	\$ 2,000	\$ 885	\$ 664	-67%
Beverage Recycling Grant 256 07 200 0000 4710	46,936	23,834	0	23,000	22,321	n/a
Grant Reimbursement 256 07 200 0000 4700	0	0	0	614	0	n/a
Recycling Revenue 256 07 200 0000 5895	15,037	18,749	0	9,604	0	n/a
Tire Grant 256 07 200 2001 4700	16,918	2,376	0	34,901	20,429	n/a
Litter Fines 256 51 510 0000 5402	21	39	0	7	0	n/a
Total Environmental Programs Grants Fund 256	\$ 81,595	\$ 47,738	\$ 2,000	\$ 69,011	\$ 43,414	2071%
260 Disaster Preparedness Grant						
Disaster Preparedness Grant Fund Interest Income 260 19 220 0000 5600	\$ 795	\$ 772	\$ 550	\$ 217	\$ 160	-71%
Disaster Preparedness Grant Reimbursement 260 07 200 0000 4700	25,460	0	0	0	0	n/a
Miscellaneous Revenue	1,729	0	0	0	0	n/a
Total Disaster Preparedness Grant Fund 260	\$ 27,984	\$ 772	\$ 550	\$ 217	\$ 160	-71%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Other City Funds (Continued)						
263 Public Works Street Maintenance						
Public Works Street Maintenance Interest Income 263 19 220 0000 5600	\$ 12,840	\$ 16,805	\$ 5,000	\$ 3,242	\$ 2,157	-57%
Reimbursements 263 29 310 3150 5800	41,437	304,738	0	0	0	n/a
Public Works Graffiti Miscellaneous Income 263 07 200 0000 5950	31,197	80,340	25,000	1,789	0	-100%
Total Public Works Street Maintenance 263	\$ 85,474	\$ 401,883	\$ 30,000	\$ 5,031	\$ 2,157	-93%
300 Streets Development Impact Fee (DIF) Fund						
Streets DIF Interest Income 300 19 220 0000 5600	\$ 118,687	\$ 75,413	\$ 61,600	\$ 15,577	\$ 11,432	-81%
Streets DIF Fees 300 29 310 3150 5060	2,052,776	379,945	1,053,599	37,148	77,677	-93%
DIF - Rancho Road I-15 Interchange 300 29 700 7086 5950	0	350,000	0	0	0	n/a
Total Streets DIF Fund 300	\$ 2,171,463	\$ 805,358	\$ 1,115,199	\$ 52,725	\$ 89,109	-92%
301 Storm Drain Development Impact Fee (DIF) Fund						
Storm Drain DIF Interest Income 301 19 220 0000 5600	\$ 66,279	\$ 55,206	\$ 38,400	\$ 15,115	\$ 11,170	-71%
Storm Drain DIF Fees 301 29 310 3150 5088	272,358	48,619	138,226	6,720	10,259	-93%
Reimbursements/Other Agencies 301 29 310 3150 5800	0	0	0	18,115	0	n/a
Total Storm Drain DIF 301	\$ 338,637	\$ 103,825	\$ 176,626	\$ 39,950	\$ 21,429	-88%
302 Fire DIF Fund						
Fire DIF Interest Income 302 19 220 0000 5600	\$ 27,013	\$ 24,322	\$ 17,160	\$ 6,973	\$ 5,170	-70%
Fire DIF Fees 302 29 310 3150 5062	169,543	32,587	153,534	902	11,358	-93%
Total Fire DIF 302	\$ 196,556	\$ 56,909	\$ 170,694	\$ 7,875	\$ 16,528	-90%
303 Police DIF Fund						
Police DIF Interest Income 303 19 220 0000 5600	\$ 8,174	\$ 1,808	\$ 150	\$ 98	\$ 70	-53%
Police DIF Fees 303 29 310 3150 5063	50,303	9,656	45,760	401	3,298	-93%
Total Police DIF 303	\$ 58,477	\$ 11,464	\$ 45,910	\$ 499	\$ 3,368	-93%
304 Public Services DIF Fund						
Public Services DIF Interest Income 304 19 220 0000 5600	\$ 22	\$ 134	\$ 0	\$ 0	\$ 0	n/a
Public Services DIF Fees 304 29 310 3150 5064	133,801	25,335	119,511	3,590	8,794	-93%
Total Public Services DIF 304	\$ 133,823	\$ 25,469	\$ 119,511	\$ 3,590	\$ 8,794	-93%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Other City Funds (Continued)						
306 DIF 2018-Streets Fund						
DIF 2018-Streets Interest Income 306 19 220 0000 5600	\$ 6,960	\$ 38,142	\$ 23,580	\$ 25,480	\$ 19,507	-17%
DIF 2018-Streets 306 29 310 3150 5066	783,151	3,264,328	3,593,066	1,865,395	10,542,564	193%
Total DIF 2018-Streets 306	\$ 790,111	\$ 3,302,470	\$ 3,616,646	\$ 1,890,875	\$ 10,562,071	192%
307 DIF 2018-Drainage Facilities Fund						
DIF 2018-Drainage Facilities Interest Income 307 19 220 0000 5600	\$ 672	\$ 3,305	\$ 2,100	\$ 2,078	\$ 1,591	-24%
DIF 2018-Drainage Facilities 307 29 310 3150 5067	75,481	257,608	261,161	153,519	904,065	246%
Total DIF 2018-Drainage Facilities 307	\$ 76,153	\$ 260,913	\$ 263,261	\$ 155,597	\$ 905,656	244%
308 DIF 2018-Fire Suppression Fund						
DIF 2018-Fire Suppression Interest Income 308 19 220 0000 5600	\$ 453	\$ 2,325	\$ 1,420	\$ 1,642	\$ 1,256	-12%
DIF 2018-Fire Suppression 308 29 310 3150 5068	51,035	209,575	226,260	117,835	1,144,818	406%
Total DIF 2018-Fire Suppression 308	\$ 51,488	\$ 211,900	\$ 227,680	\$ 119,477	\$ 1,146,074	403%
309 DIF 2018-City Hall Facilities Fund						
DIF 2018-City Hall Facilities Interest Income 309 19 220 0000 5600	\$ 371	\$ 1,970	\$ 1,190	\$ 1,407	\$ 1,076	-10%
DIF 2018-City Hall Facilities 309 29 310 3150 5069	41,764	181,847	107,357	99,283	1,040,677	869%
Total DIF 2018-City Hall Facilities 309	\$ 42,135	\$ 183,817	\$ 108,547	\$ 100,690	\$ 1,041,753	860%
310 DIF 2018-Animal Control Fund						
DIF 2018-Animal Control Interest Income 310 19 220 0000 5600	\$ 156	\$ 688	\$ 430	\$ 678	\$ 515	20%
DIF 2018-Animal Control 310 29 310 3150 5070	17,570	56,249	74,107	38,259	61,542	-17%
Total DIF 2018-Animal Control 310	\$ 17,726	\$ 56,937	\$ 74,537	\$ 38,937	\$ 62,057	-17%
311 DIF 2018-Records Storage Fund						
DIF 2018-Records Storage Interest Income 311 19 220 0000 5600	\$ 18	\$ 96	\$ 56	\$ 67	\$ 51	-9%
DIF 2018-Records Storage 311 29 310 3150 5071	2,048	8,761	92,454	4,805	50,869	-45%
Total DIF 2018-Records Storage 311	\$ 2,066	\$ 8,857	\$ 92,510	\$ 4,872	\$ 50,920	-45%
312 DIF 2018-Police Fund						
DIF 2018-Police Interest Income 312 19 220 0000 5600	\$ 7	\$ 38	\$ 24	\$ 28	\$ 23	-4%
DIF 2018-Police 312 29 310 3150 5072	788	3,483	5,986	1,744	19,658	228%
Total DIF 2018-Police 312	\$ 795	\$ 3,521	\$ 6,010	\$ 1,772	\$ 19,681	227%
313 DIF A-04 Drainage Fund						
DIF A-04 Drainage Interest 313 19 220 0000 5600	\$ 0	\$ 0	\$ 0	\$ 142	\$ 166	100%
DIF A-04 Drainage 313 29 310 3150 5073	0	0	0	748,277	316,173	100%
Total DIF A-04 Drainage 313	\$ 0	\$ 0	\$ 0	\$ 748,419	\$ 316,339	100%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Other City Funds (Continued)						
402 2012 Water Rights Debt Service Fund						
2012 Water Rights Debt Service Fund Interest Income 402 19 220 0000 5600	\$ 31,799	\$ 19,135	\$ 17,770	\$ 504	\$ 500	-97%
Total 2012 Water Rights Debt Service Fund 402	\$ 31,799	\$ 19,135	\$ 17,770	\$ 504	\$ 500	-97%
403 2005 COP Debt Service Fund						
2005 Refinance Debt Service Fund Interest Income 403 19 220 0000 5600	\$ 25,485	\$ 15,362	\$ 14,870	\$ 405	\$ 400	-97%
Total 2005 Refinance Debt Service Fund 403	\$ 25,485	\$ 15,362	\$ 14,870	\$ 405	\$ 400	-97%
504 City Streets CIP						
Park and Ride Grant Reimbursement						
504 29 650 6523 4700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 782,000	n/a
Park and Ride - CMAQ Grant 504 29 650 6523 4800	0	0	782,000	0	0	-100%
Ranchero Corridor - CalRecycle Grant 504 29 700 7094 4700	0	0	0	0	0	n/a
Ranchero Corridor - SB1 LPP Grant 504 29 700 7094 4844	0	0	0	0	1,000,000	n/a
Ranchero Corridor - SB1 LPP Formula 504 29 700 7094 4845	0	0	0	0	7,090,353	n/a
Ranchero Corridor - County Reimbursement 504 29 700 7094 5800	0	0	1,975,000	296,576	6,608,290	235%
Ranchero Corridor - SBCTA Reimbursement 504 29 700 7094 5999	0	0	0	0	8,294,705	n/a
Traffic Signal @ Ranchero Road/Maple Avenue 504 29 700 7131 5999	0	0	0	0	61,650	n/a
Ranchero Aqueduct Crossing - Grant 504 29 700 7139 4700	0	0	1,146,000	0	0	-100%
Ranchero Aqueduct Crossing - SB1 LPP Grant 504 29 700 7139 4844	0	0	0	0	2,900,000	n/a
Ranchero Aqueduct Crossing - SB1 LPP Formula 504 29 700 7139 4845	0	0	0	0	3,902,400	n/a
Ranchero Aqueduct Crossing 504 29 700 7139 5800	0	0	0	0	1,940,076	n/a
Walnut Street - H-01 Retention Basin 504 29 700 7141 4700	0	0	400,000	0	750,000	88%
Traffic Signal @ Ranchero Road/Cottonwood Ave 504 29 700 7146 5800	0	0	0	0	61,650	n/a
Bear Valley Road Bus Stop Relocation 504 29 700 7148 4700	0	44,515	0	4,402	0	n/a
Bear Valley Road Bus Stop Reloc-Other Reimburse 504 29 700 7148 5999	0	79,000	0	0	0	n/a
I Avenue Corridor Study 504 29 700 7151 4700	0	0	238,146	230,037	0	-100%
Traffic Signal @ Ranchero Road/Seventh Avenue 504 29 700 7154 5999	0	0	0	0	61,650	n/a
E Ave. Street Improvements 504 29 700 7157 4700	0	0	2,600,000	0	0	-100%
Traffic Signal Main/Sultana/Timberlane 504 29 700 7159 4700	0	0	0	0	637,500	n/a
Other Miscellaneous	683	582	300	300	300	0%
Total City Streets CIP Fund 504	\$ 683	\$ 124,097	\$ 7,141,446	\$ 531,315	\$ 34,090,574	377%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Other City Funds (Continued)						
509 City Facilities CIP						
City Facilities CIP Interest Income	\$ 6,584	\$ 0	\$ 0	\$ 0	\$ 0	n/a
509 19 220 0000 5600						
Reimbursements/Other	14,695	0	0	0	0	n/a
509 19 220 0000 5900						
Total City Facilities CIP Fund 509	\$ 21,279	\$ 0	\$ 0	\$ 0	\$ 0	n/a
Streets Capital Improvement Project (CIP) Funds						
204 Measure I - 2010 Renewal	\$ 3,009,646	\$ 2,838,702	\$ 2,401,529	\$ 3,223,002	\$ 3,588,247	49%
205 Gas Tax	1,512,642	1,433,762	1,450,684	1,486,516	1,551,911	7%
206 Gas Tax Swap	428,955	798,583	814,805	745,722	851,256	4%
207 Local Transportation	26,671	834,960	563,311	552,070	879,515	56%
209 Gas Tax-RMRA	1,754,423	1,687,272	1,666,120	1,768,425	1,885,558	13%
300 Street Development Impact Fee	2,171,463	805,358	1,115,199	52,725	89,109	-92%
301 Storm Drain Development						
Impact Fee	338,637	103,825	176,626	39,950	21,429	-88%
306 DIF 2018-Streets Fund	790,111	3,302,470	3,616,646	1,890,875	10,562,071	192%
307 DIF 2018-Drainage Facilities Fund	76,153	260,913	263,261	155,597	905,656	244%
313 DIF A-04 Drainage	0	0	0	748,419	316,339	n/a
504 City Streets CIP	683	124,097	7,141,446	531,315	34,090,574	377%
Total Streets CIP Related Revenue Funds	\$ 10,109,384	\$ 12,189,942	\$ 19,209,627	\$ 11,194,616	\$ 54,741,665	185%
Other Transportation Related Funds						
254 AQMD (AB2766 Transit)	\$ 632	\$ 484,711	\$ 0	\$ 127	\$ 87	n/a
263 Public Works Street						
Maintenance	85,474	401,883	30,000	5,031	2,157	-93%
Total Other Transportation Funds	\$ 86,106	\$ 886,594	\$ 30,000	\$ 5,158	\$ 2,244	-93%
Total Streets Capital and Other Transportation Funds	\$ 10,195,490	\$ 13,076,536	\$ 19,239,627	\$ 11,199,774	\$ 54,743,909	185%
Other City Related Funds						
251 Community Development Block Grant	\$ 471,468	\$ 1,128,016	\$ 1,698,927	\$ 1,111,157	\$ 2,303,429	36%
252 HOME Grant	11,978	65,945	5,900	7,777	1,109	-81%
253 CDBG Revolving Loan Program	7,560	6,470	4,600	1,824	1,351	-71%
255 AB3229 Supplemental Law	216,907	229,707	182,000	230,113	200,549	10%
256 Environmental Programs/Grants	81,595	47,738	2,000	69,011	43,414	2071%
257 Neighborhood Stabilization Program	55,562	41,106	29,000	12,054	8,931	-69%
258 CDBG-CV Cares Act	0	0	0	353,989	989,947	n/a
260 Disaster Preparedness Grant	27,984	772	550	217	160	-71%
302 Fire Development Impact Fee	196,556	56,909	170,694	7,875	16,528	-90%
303 Police Development Impact Fee	58,477	11,464	45,910	499	3,368	-93%
304 Public Services Development						
Impact Fee	133,823	25,469	119,511	3,590	8,794	-93%
308 DIF 2018-Fire Suppression Fund	51,488	211,900	227,680	119,477	1,146,074	403%
309 DIF 2018-City Hall Facilities Fund	42,135	183,817	108,547	100,690	1,041,753	860%
310 DIF 2018-Animal Control Fund	17,726	56,937	74,537	38,937	62,057	-17%
311 DIF 2018-Records Storage Fund	2,066	8,857	92,510	4,872	50,920	-45%
312 DIF 2018-Police Fund	795	3,521	6,010	1,772	19,681	227%
402 Water Rights Debt Service Fund	31,799	19,135	17,770	504	500	-97%
403 2005 COP Refinance Debt Service Fund	25,485	15,362	14,870	405	400	-97%
509 City Facilities CIP	21,279	0	0	0	0	n/a
Total Other City Related Funds	\$ 1,454,683	\$ 2,113,125	\$ 2,801,016	\$ 2,064,763	\$ 5,898,965	111%
Total Streets CIP, Other Transportation, and Other City Related Funds	\$ 11,650,173	\$ 15,189,661	\$ 22,040,643	\$ 13,264,537	\$ 60,642,874	175%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Revised	2021-22 Budget	% Change From 2020-21 Budget
Water District						
700 Water Operating Fund						
Taxes						
Secured Property Taxes	\$ 303,151	\$ 309,729	\$ 310,000	\$ 317,162	\$ 323,505	4%
700 29 400 4070 4000 RDA Pass-Thru	147,694	186,291	290,000	152,265	162,080	-44%
700 29 400 4070 4090 VVEDA Pass-Through	14,748	16,095	17,000	16,626	18,940	11%
700 29 400 4070 4095 Total Taxes	<u>\$ 465,593</u>	<u>\$ 512,115</u>	<u>\$ 617,000</u>	<u>\$ 486,053</u>	<u>\$ 504,525</u>	<u>-18%</u>
Interest						
Interest Income	\$ 107,534	\$ 68,769	\$ 58,200	\$ 20,000	\$ 20,000	-66%
700 29 400 4070 5605						
Interest COP	168	76	120	42	50	-58%
700 29 400 4070 5615						
Total Interest	<u>\$ 107,702</u>	<u>\$ 68,845</u>	<u>\$ 58,320</u>	<u>\$ 20,042</u>	<u>\$ 20,050</u>	<u>-66%</u>
Intergovernmental						
City Rent Charge	\$ 9,192	\$ 17,276	\$ 0	\$ 17,276	\$ 17,276	n/a
700 29 400 4070 5880						
Total Intergovernmental	<u>\$ 9,192</u>	<u>\$ 17,276</u>	<u>\$ 0</u>	<u>\$ 17,276</u>	<u>\$ 17,276</u>	<u>n/a</u>
Charges for Services						
Water Sales/Residential	\$ 7,059,462	\$ 7,881,766	\$ 7,963,320	\$ 9,127,412	\$ 9,492,508	19%
700 29 400 4060 5100						
Water Sales/Business	428,423	464,742	529,037	495,985	540,624	2%
700 29 400 4060 5101						
Water Sales/Public Building	559,110	613,985	665,755	632,033	688,916	3%
700 29 400 4060 5102						
Water Sales/Irrigation	248,636	261,549	252,299	388,778	411,000	63%
700 29 400 4060 5103						
Water Sales/Construction	71,821	160,257	179,113	473,356	180,144	1%
700 29 400 4060 5104						
Sub-Total Water Sales	<u>8,367,452</u>	<u>9,382,299</u>	<u>9,589,524</u>	<u>11,117,564</u>	<u>11,313,192</u>	<u>18%</u>
Water Availability Charge	9,192,568	10,050,818	10,707,089	10,923,870	11,600,000	8%
700 29 400 4060 5110						
Sub-Total Water Billing Revenue	<u>\$ 17,560,020</u>	<u>\$ 19,433,117</u>	<u>\$ 20,296,613</u>	<u>\$ 22,041,434</u>	<u>\$ 22,913,192</u>	<u>13%</u>
Credit Card Convenience Fees	\$ 0	\$ 0	\$ 0	\$ 65,123	\$ 84,720	n/a
700 29 400 4060 4902						
Plan Check	29,482	60,457	47,000	200,452	97,000	106%
700 29 400 4070 5160						
Water Meter Fees	237,836	211,453	220,000	324,000	258,000	17%
700 29 400 4070 5140						
Reconnection Fees	215,105	127,662	200,000	22,957	23,000	-89%
700 29 400 4070 5130						
Water Inspection	10,795	10,906	10,000	16,273	12,000	20%
700 29 400 4070 5180						
New Account Setup	86,177	81,438	82,000	67,679	66,000	-20%
700 29 400 4060 5191						

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 Budget
<u>Water District (Continued)</u>						
Charges for Services (Continued)						
Delinquency 700 29 400 4060 5851	\$ 66,607	\$ 72,267	\$ 73,000	\$ 106,826	\$ 85,400	17%
Other Charges for Services	35,482	33,763	38,100	32,964	33,800	-11%
Total Charges for Services	\$ 18,241,504	\$ 20,031,063	\$ 20,966,713	\$ 22,877,708	\$ 23,573,112	12%
Other Operating						
Other Operating	\$ 191,962	\$ 198,473	\$ 198,975	\$ 202,682	\$ 206,618	4%
Total Other Operating	\$ 191,962	\$ 198,473	\$ 198,975	\$ 202,682	\$ 206,618	4%
All Other						
All Other	\$ 89,320	\$ 61,544	\$ 5,000	\$ 95,983	\$ 6,000	20%
Total All Other	\$ 89,320	\$ 61,544	\$ 5,000	\$ 95,983	\$ 6,000	20%
Total Water Operating Fund 700	\$ 19,105,273	\$ 20,889,316	\$ 21,846,008	\$ 23,699,744	\$ 24,327,581	11%
701 Water Capital Fund						
Charges for Services						
Capital Facility Charges 701 29 400 4070 5120	\$ 976,249	\$ 1,806,811	\$ 1,000,000	\$ 1,603,291	\$ 1,300,000	30%
Total Charges for Services	\$ 976,249	\$ 1,806,811	\$ 1,000,000	\$ 1,603,291	\$ 1,300,000	30%
Prop 84 Drought Relief Grant 701 29 800 8087 4851	0	0	199,537	199,978	0	-100%
Prop 1 State Water Board 701 29 800 8087 4852	1,689,083	2,896,118	675,760	0	0	-100%
BOR Water SMART Grant 701 29 400 8092 4700	0	0	75,000	0	75,000	0%
Total Charges for Services	\$ 1,689,083	\$ 2,896,118	\$ 950,297	\$ 199,978	\$ 75,000	-92%
Total Water Capital Fund 701	\$ 2,665,332	\$ 4,702,929	\$ 1,950,297	\$ 1,803,269	\$ 1,375,000	-29%
<u>Water Capital Rehab and Replace Fund (703)</u>						
Interest						
Interest Income 703 19 220 0000 5600	\$ 0	\$ 11,917	\$ 7,940	\$ 5,219	\$ 4,800	-40%
Total Water Capital Rehab and Replace Fund (703)	\$ 0	\$ 11,917	\$ 7,940	\$ 5,219	\$ 4,800	-40%
<u>Water Contamination Mitigation Fund (704)</u>						
Interest						
Interest Income 704 19 220 0000 5600	\$ 0	\$ 11,117	\$ 7,900	\$ 6,407	\$ 4,800	-39%
Total Water Contamination Mitigation Fund (704)	\$ 0	\$ 11,117	\$ 7,900	\$ 6,407	\$ 4,800	-39%
Total Water Operating and Capital Fund Revenues	\$ 21,770,605	\$ 25,615,279	\$ 23,812,145	\$ 25,514,639	\$ 25,712,181	8%
<u>710 Sewer Operating Fund</u>						
Interest						
Interest Income 710 19 220 0000 5600	\$ 114,090	\$ 95,678	\$ 62,140	\$ 40,561	\$ 33,500	-46%
Total Interest	\$ 114,090	\$ 95,678	\$ 62,140	\$ 40,561	\$ 33,500	-46%

**REVENUE
DETAIL BY FUND**

REVENUE DETAIL	2018-19 Actual	2018-19 Actual	2019-20 Budget	2019-20 Revised	2020-21 Budget	% Change From 2019-20 Budget
<u>710 Sewer Operating Fund (Continued)</u>						
Charges for Services						
Sewer Billing 710 29 420 4200 5200	\$ 4,071,045	\$ 4,398,587	\$ 4,634,226	\$ 4,689,640	\$ 5,022,604	8%
Zone J Sewer Billing 710 29 420 4200 5210	62,725	81,542	75,270	75,270	75,270	0%
Sewer Plan Check 710 29 420 4200 5250	11,711	34,553	0	165,875	100,000	
Sewer Inspections 710 29 420 4200 5260	16,299	9,668	11,000	29,650	30,000	173%
Credit Card Convenience Fees 710 29 420 4260 4902	0	0	0	12,404	16,140	
Other Charges for Services	142	734	0	2,051	0	n/a
Total Charges for Service	<u>\$ 4,161,922</u>	<u>\$ 4,525,084</u>	<u>\$ 4,720,496</u>	<u>\$ 4,974,890</u>	<u>\$ 5,244,014</u>	<u>11%</u>
Total Sewer Operating Fund 710	\$ 4,276,012	\$ 4,620,762	\$ 4,782,636	\$ 5,015,451	\$ 5,277,514	10%
<u>711 Sewer Capital Fund</u>						
Charges for Services						
Sewer Connections 711 29 420 4200 5220	\$ 376,080	\$ 356,688	\$ 225,000	\$ 188,031	\$ 200,000	-11%
Interest Income 711 19 220 0000 5600	39,062	37,181	24,540	11,530	6,632	-73%
Total Sewer Capital Fund 711	\$ 415,142	\$ 393,869	\$ 249,540	\$ 199,561	\$ 206,632	-17%
<u>Sewer Capital Rehab & Replace Fund (713)</u>						
Interest						
Interest Income 713 19 220 0000 5600	\$ 0	\$ 3,025	\$ 1,360	\$ 889	\$ 850	-38%
Total Sewer Capital Rehab & Replace Fund (713)	\$ 0	\$ 3,025	\$ 1,360	\$ 889	\$ 850	-38%
Total Sewer Operating & Capital	\$ 4,691,154	\$ 5,017,656	\$ 5,033,536	\$ 5,215,901	\$ 5,484,996	9%
<u>720 Reclaimed Water Operations</u>						
Charges for Services						
Water Rate Surcharge 720 29 430 4060 5110	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000	0%
Reclaimed Water Sales 720 29 430 4060 5122	0	0	250,000	0	250,000	0%
Total Reclaimed Water Operations Fund (720)	\$ 0	\$ 0	\$ 300,000	\$ 0	\$ 300,000	0%
TOTAL WATER DISTRICT (700, 701, 703, 704, 710, 711, 713, 720)	\$ 26,461,759	\$ 30,632,935	\$ 29,145,681	\$ 30,730,540	\$ 31,497,177	8%
<u>Fire District</u>						
210 HFPD (PERS)						
HFPD (PERS) Interest Income 210 19 220 0000 5600	\$ 10,389	\$ 8,776	\$ 5,400	\$ 0	\$ 0	-100%
Miscellaneous Revenue 210 19 220 0000 5950	750,000	0	0	0	0	n/a
Total HFPD (PERS) Fund 210	\$ 760,389	\$ 8,776	\$ 5,400	\$ 0	\$ 0	-100%
Total Fire District Funds	\$ 760,389	\$ 8,776	\$ 5,400	\$ 0	\$ 0	-100%
TOTAL REVENUE ALL FUNDS	\$ 76,612,118	\$ 83,937,304	\$ 85,872,122	\$ 86,512,671	\$ 131,534,779	53%

REVENUE

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

	2018-19	2019-20	2020-21	2020-21	2021-22	%Change From 2020-21
	Actual	Actual	Budget	Revised	Budget	Budget
City of Hesperia						
Taxes						
Property	\$ 2,545,547	\$ 2,605,126	\$ 2,964,505	\$ 3,107,928	\$ 3,046,618	3%
Sales	10,305,374	10,969,697	9,548,581	11,673,116	12,204,265	28%
Other Taxes	1,399,842	1,389,038	765,000	1,301,632	1,300,000	70%
Fines & Forfeitures	213,173	173,307	163,200	118,662	137,550	-16%
Interest	616,492	623,225	408,218	207,163	155,445	-62%
Intergovernmental	14,961,699	15,663,818	15,548,044	16,739,670	17,779,183	14%
Charges for Services	7,101,963	8,674,927	8,803,529	8,051,946	17,847,320	103%
Licenses & Permits	316,774	337,069	294,819	326,202	540,495	83%
Grants						n/a
Federal	454,857	1,396,473	1,745,711	2,738,472	3,977,939	128%
State	322,471	810,574	5,367,474	1,811,269	18,646,846	247%
Other Operating	10,651,089	10,085,605	10,918,068	9,549,147	24,246,643	122%
All Other	4,055	4,548	3,000	3,120	3,000	0%
Total City of Hesperia	\$ 48,893,336	\$ 52,733,407	\$ 56,530,149	\$ 55,628,327	\$ 99,885,304	77%
Community Development Commission						
Interest	\$ 0	\$ 29,727	\$ 0	\$ 0	\$ 0	n/a
Other Operating	36,694	285,030	0	0	0	n/a
Total HCRA	\$ 36,694	\$ 314,757	\$ 0	\$ 0	\$ 0	n/a
Hesperia Housing Authority						
Interest	\$ 135,292	\$ 127,589	\$ 100,759	\$ 61,671	\$ 59,120	-41%
Other Operating	324,648	119,840	90,133	92,133	93,178	3%
Total HCRA	\$ 459,940	\$ 247,429	\$ 190,892	\$ 153,804	\$ 152,298	-20%
Hesperia Water District						
Taxes						
Property	\$ 465,593	\$ 512,115	\$ 617,000	\$ 486,053	\$ 504,525	-18%
Interest	260,854	227,763	162,200	84,648	70,632	-56%
Intergovernmental	9,192	17,276	0	17,276	17,276	n/a
Charges for Services	25,444,838	29,615,764	28,162,506	29,843,898	30,692,126	9%
Other Operating	191,962	198,473	198,975	202,682	206,618	4%
All Other	89,320	61,544	5,000	95,983	6,000	20%
Total Water District	\$ 26,461,759	\$ 30,632,935	\$ 29,145,681	\$ 30,730,540	\$ 31,497,177	8%

REVENUE

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

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Revised</u>	<u>2021-22</u> <u>Budget</u>	%Change From 2020-21 Budget
Hesperia Fire Protection District						
Interest	\$ 10,389	\$ 8,776	\$ 5,400	\$ 0	\$ 0	-100%
All Other	750,000	0	0	0	0	n/a
Total Fire District	<u>\$ 760,389</u>	<u>\$ 8,776</u>	<u>\$ 5,400</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>-100%</u>
Combined						
Taxes						
Property	\$ 3,011,140	\$ 3,117,241	\$ 3,581,505	\$ 3,593,981	\$ 3,551,143	-1%
Sales	10,305,374	10,969,697	9,548,581	11,673,116	12,204,265	28%
Other Taxes	1,399,842	1,389,038	765,000	1,301,632	1,300,000	70%
Fines & Forfeitures	213,173	173,307	163,200	118,662	137,550	-16%
Interest	1,023,027	1,017,080	676,577	353,482	285,197	-58%
Intergovernmental	14,970,891	15,681,094	15,548,044	16,756,946	17,796,459	14%
Charges for Services	32,546,801	38,290,691	36,966,035	37,895,844	48,539,446	31%
Licenses & Permits	316,774	337,069	294,819	326,202	540,495	83%
Grants						
Federal	454,857	1,396,473	1,745,711	2,738,472	3,977,939	128%
State	322,471	810,574	5,367,474	1,811,269	18,646,846	247%
Other Operating	11,204,393	10,688,948	11,207,176	9,843,962	24,546,439	119%
All Other	843,375	66,092	8,000	99,103	9,000	13%
Total Combined	<u>\$ 76,612,118</u>	<u>\$ 83,937,304</u>	<u>\$ 85,872,122</u>	<u>\$ 86,512,671</u>	<u>\$ 131,534,779</u>	<u>53%</u>

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