

**NOTICE OF AVAILABILITY OF THE  
MITIGATION FEE ACT (AB 1600) ANNUAL REPORT  
OF DEVELOPMENT IMPACT FEE FUNDS  
FOR FISCAL YEAR ENDING JUNE 30, 2021  
OF THE CITY OF WHEATLAND**

A copy of the Mitigation Fee Act (AB 1600) Report for the fiscal year ending June 30, 2021, of the City of Wheatland is available for public review in person at the Office of the City Clerk, 111 C Street, Wheatland, California.

The City Council of the City of Wheatland will review the Mitigation Fee Act (AB 1600) Report for fiscal year ending June 30, 2021, at its regularly scheduled meeting via ZOOM at 6:00 P.M., January 25, 2022.

**Meeting Information:**

To join the meeting from our computer, tablet, or smartphone,

<https://us06web.zoom.us/j/84092295892?pwd=ZnQ1eGR5K0tqOVJNZmovZnRnc1UrUT09>

**Meeting ID: 840 9229 5892**

**Passcode: 374404**

\*\*The City encourages you to submit your comments on the approval associated with the proposed Mitigation Fee Act (AB 1600) Annual Report by email to the Wheatland City Clerk, Lisa Thomason, [lthomason@wheatland.ca.gov](mailto:lthomason@wheatland.ca.gov). To give the City Clerk adequate time to print out your comments for consideration at the meeting, please submit your written comments prior to 4:30 p.m.; or if you are unable to email, please call the City Clerk's Office at (530) 633-2761 by 4:30 p.m.

If you wish to have your comments read to the Council Members during the appropriate Public Comment period, please indicate in the Subject Line "FOR PUBLIC COMMENT" and list the item number you wish to comment on.

Comments that you want read to the Council will be subject to the three-minute time limitation (approximately 350 words). Written comments that are only to be provided to Council and not read at the meeting will be distributed to the Council prior to the meeting.

If you challenge the approval of the Mitigation Fee Act (AB 1600) Annual Report in court, you may be limited to raising only those issues you or someone else raised during the public hearing described in this notice or in written correspondence delivered to the City at or prior to the public hearing (Government Code Section 65009).

\*\*This Agenda is being posted at City Hall and electronically on the City's website, in compliance with Executive Order N-29-20 and the "stay-in-home" Orders currently in effect for Yuba County and State of California.

\*\*Any individual with a disability who needs assistance or accommodation to participate in the video and teleconference meeting should call the City Attorney, Jennifer Buckman, at (916) 804-0173 or email her at [jtb@bkslawfirm.com](mailto:jtb@bkslawfirm.com).

January 15, 2022

  
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Lisa J. Thomason, City Clerk



# CITY OF WHEATLAND

## CITY COUNCIL MEETING STAFF REPORT

January 25, 2022

**SUBJECT: Mitigation Fee Act (AB 1600) Report for Fiscal Year 2021**

**PREPARED BY: Susan Mahoney, Finance Director**

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### **Recommendation**

Staff recommends the City Council receive and file the Mitigation Fee Act (AB 1600) Report on Development Impact Fees for the fiscal year ending June 30, 2021.

Staff recommends the City Council adopt Resolution 01-22 regarding Fees Collected for Public Facilities Related to Development and Remaining Unexpended After Five Years.

### **Background**

Cities and counties often charge fees on new development to fund public improvements, public amenities and public services. These fees are commonly known as development impact fees (Developer Fees). In 1989, the State Legislature passed Assembly Bill 1600 (The Mitigation Fee Act) which added Section 66000 to the California Government Code. The chapter sets forth requirements that local agencies must follow if they are to collect fees from developers to defray the cost of the construction of public facilities related to development projects.

1. A local jurisdiction must follow the process set forth in the bill and make certain determinations regarding the purpose and use of the fees and establish a "nexus" or connection between a development project and the public improvement being financed with the fee.
2. The fee revenue must be segregated from the General Fund in order to avoid commingling of public improvement fees and the General Fund.
3. If a local jurisdiction has had possession of a developer fee for five years or more and has not committed that money to a project or actually spent that money, then it must make findings describing the continuing need for that money each fiscal year after the five years have expired.
4. If a local jurisdiction cannot make the findings required under paragraph 3, then the city or county must go through a refund procedure.

## **Discussion**

The City of Wheatland collects the following fees that qualify as Development Impact Fees and therefore must comply with the above referenced Government Code Section:

*Sewer Collection\*, Bear River Levee, Regional Bypass, Storm Drainage, Road Circulation, Wastewater Treatment, Water Distribution, City Hall Facilities, Vehicles and Equipment, Public Works Facilities, Law Enforcement Facilities, Fire Department Facilities, Parkland Facilities, Public Meeting Facilities*

\*AB 1600 does not apply to fees collected under development agreements. Sewer collection fees (\$7,007,000) received based on development agreements for the Heritage Oaks East, Heritage Oaks West, and Caliterra projects have been deducted from the Sewer Collection Impact Fee balance.

As required by law, these fees are segregated and accounted for as Special Revenue Funds. The ending balances shown in the AB 1600 Report are net of cash, receivables, and payables. The City's annual audited financial statement provides a detailed breakdown for each ending balance. Government Code Section 66001 requires the City to make available to the public certain information regarding these fees for each fund within 180 days after the end of each fiscal year. Accordingly, the attached Mitigation Fee Act (AB 1600) Report for Fiscal Year Ending June 30, 2021, report is presented to the City Council for review.

Also, as required by law, the Council must confirm by Resolution that:

1. All unexpended development fee funds held in excess of five years are to construct the projects and purchase equipment identified in the Development Impact Fee Calculation and Nexus Report and the Master Facilities Plan for the City of Wheatland, both dated January 2007, and for the development impact fees related Wastewater Treatment Facilities and Wastewater Collection Facilities adopted in March 2008.
2. There continues to be a reasonable relationship between the City's development impact fees and the projects defined in the studies referenced above.
3. The City anticipates collecting additional development fee revenue to construct and purchase the improvements and equipment described in the fee studies listed above.

## **Alternatives**

The Mitigation Fee Act (AB 1600) Report is prepared in accordance with Section 66000 of the California Government Code. The alternative is to not accept the report.

Resolution 01-22 is required by Section 66000 of the California Government Code if there are unexpended funds held in excess of five years. The alternative is to not adopt the Resolution.

## **Fiscal Impact**

There is no fiscal impact associated with this item.

## **Attachments**

1. Mitigation Fee Act (AB 1600) Report for the fiscal year ended June 30, 2021
2. Resolution 01-22 - *Fees Collected for Public Facilities Related to Development and Remaining Unexpended After Five Years*

## **RESOLUTION NO. 01-22**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND PURSUANT TO GOVERNMENT CODE SECTION 66001(d) FOR FEES COLLECTED FOR PUBLIC FACILITIES RELATED TO DEVELOPMENT AND REMAINING UNEXPENDED AFTER FIVE YEARS**

**WHEREAS**, the City of Wheatland did adopt Chapter 2.27 of the Wheatland Municipal Code (Ordinance 400) which approved an updated development impact fee program and the Development Impact Fee Report dated January 2007 and the Master Facilities Plan for the City of Wheatland, California dated January 2007 as the basis for the program; and

**WHEREAS**, Resolution 06-08 updated and revised development impact fees related to Wastewater Treatment Facilities and to Wastewater Collection Facilities; and

**WHEREAS**, the City has collected development fees and there are some fee balances that remain unexpended for more than five years from collection; and

**WHEREAS**, Government Code Section 66001 (d) requires that every five years the City Council must adopt a resolution making certain findings with respect to that portion of the City Development Fee Funds remaining unexpended, whether committed or uncommitted; and

**WHEREAS**, such findings must identify the purpose of which the fee is to be put, demonstrate a reasonable relationship between the fee and the purpose it is charged, identify all sources and amounts of funding anticipated to complete each project for which the fee is collected and designate the approximate dates on which the funding sources will be deposited into the appropriate fund; and

**WHEREAS**, in accordance with section 66001 (d), the City Council now desires to make certain findings concerning the unexpended City Development Fee Funds for the fiscal year ending June 30, 2021.

**NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WHEATLAND**, that the Council finds as determines as follows with respect to the unexpended development fee funds:

1. That the foregoing statements are true and correct.
2. That the development impact fees collected for:
  - a. Sewer Collection
  - b. Bear River Levee
  - c. Regional Bypass
  - d. Storm Drainage
  - e. Road Circulation
  - f. Wastewater Treatment
  - g. Water Distribution
  - h. City Hall Facilities
  - i. Vehicles and Equipment

- j. Public Works Facilities
- k. Law Enforcement Facilities
- l. Fire Department Facilities
- m. Parkland Facilities
- n. Public Meeting Facilities

were collected to construct the projects and purchase equipment identified in the Development Impact Fee Calculation and Nexus Report and the Master Facilities Plan for the City of Wheatland both dated January, 2007 and, for the development impact fees related to Wastewater Treatment Facilities and to Wastewater Collection Facilities, the memorandum from City Engineer Thomas A. Fossum dated March 3, 2008, Revenue & Cost Specialists, LLC letter/report dated March 21, 2008, and the City Council staff report prepared by Mr. Fossum dated April 8, 2008; and the purposes for the collected fees remain the same as described in these fee studies.

3. That there continues to be a reasonable relationship (as described in Ordinance No. 400 and Resolution No. 06-08) between the City's development impact fees and the projects defined in the studies referenced above because (a) the property owners, residents, employees and other persons occupying and using the development projects that paid the fees will be served by and benefit from the facilities and equipment funded by the fees, (b) the fees and accumulated funds will assist the City in expanding its facilities and equipment as necessary to maintain an adequate level of service to accommodate new development, and (c) the fees offset and mitigate the impact to the facilities and equipment caused by new development.

4. That the City anticipates collecting additional development fee revenue in order to generate enough funds to construct, install and purchase the improvements and equipment described in the fee studies described above. The amount and timing of the receipt of such additional revenue depends upon new development, which is uncertain. Therefore, the City cannot determine the approximate date(s) on which additional development fee revenue will be received or the date(s) when the City will have enough funding to proceed with the planned construction and purchases.

Passed and adopted by the City Council of the City of Wheatland on January 25, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Rick West, Mayor

ATTEST: \_\_\_\_\_

Lisa J. Thomason, City Clerk



**City of Wheatland**  
**Mitigation Fee Act (AB 1600) Report on Development Impact Fees**  
**For Fiscal Year ended June 30, 2021**

Development Impact Fees are adjusted each year on January 1<sup>st</sup>. The fees in effect as of January 1, 2021 are as follows:

<b>Development Impact Fees</b>	<b>Single Family Residence \$ per unit</b>	<b>Multi-Family Residence \$ per unit</b>	<b>Mobile Homes \$ per unit</b>	<b>Commercial Lodging \$ per unit</b>	<b>Retail Uses \$ per sq. ft.</b>	<b>Employment Uses \$ per sq. ft.</b>
Sewer Collection	2,142	1,070	1,070	715	0.911	0.911
Bear River	1,417	630	0	0	0.519	0.431
Regional Bypass*	0	0	0	0	0	0
Storm Drainage	11,216	3,235	5,271	1,097	2.869	2.937
Road Circulation	9,813	6,553	5,140	5,162	9.587	6.411
Wastewater Treatment	12,524	6,260	6,261	4,174	5.323	5.325
Water Distribution	5,422	3,253	4,336	2,169	1.778	1.778
City Hall Facilities, Vehicles and Equipment, Public Works Facilities	2,308	2,305	2,305	217	0.569	0.569
Law Enforcement Facilities	1,233	1,054	593	1,268	1.039	0.237
Fire Protection Facilities	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
Parkland Facilities	8,524	7,576	5,138	0	0	0
Public Meeting Facilities	3,275	2,907	1,975	0	0	0

\*The Regional Bypass Fee was cancelled by Council on Oct 8, 2019. The Yuba County SYTIA fee has replaced the Bypass Fee.

<b>Fire Protection Facilities</b>		
Construction Type	Without Sprinkler	With Sprinkler
Light Load – Residential, Commercial, Industrial	\$1.31 per sq. foot	\$1.31 per sq. foot
Medium Load – Commercial, Industrial	\$2.61 per sq. foot	\$1.31 per sq. foot
Heavy Load – Commercial, Industrial	\$3.92 per sq. foot	\$1.97 per sq. foot

A detailed description of FY 2021 activity for each development fee follows. The City anticipates collecting additional development fee revenue in order to generate sufficient funds to construct, install and purchase the improvements and equipment described in the Development Impact Fee Report dated January 2007 and the Master Facilities Plan for the City of Wheatland dated January 2007.

#### **Sewer Collection Impact Fee**

The Sewer Collection Impact Fee is levied to fund projects for the construction of new sanitary sewer collection lines and pump facilities for the purpose of wastewater transmission to interceptor facilities leading to the treatment plant. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$845,167.98) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Sewer Collection Impact Fee Fund from fiscal year (FY) ending June 30, 2017 through June 30, 2021. The \$899,327.69 expense in FY 2017 reflects the capitalization of expenses related to a new treatment facility project. The \$50,872.50 expense in FY 2021 reflects costs associated with ongoing work related

to connecting to a regional sewer collection plant. 100% of expenses for these projects were from the Sewer Collection Impact Fee Fund. FY 2020 expenses (\$161,842.90) were 21% of the costs for the Malone Culvert Project.

FUND 121	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	7,852,167.98	7,003,510.51	7,094,166.30	7,258,874.59	7,239,011.36
Less					
-development agreement fees	-7,007,000.00	-7,007,000.00	-7,007,000.00	-7,007,000.00	-3,878,000.00
-prior period adjustment					-3,129,000.00
Developer Fees	1,516.71	1,532.01	0	2,066.00	1,457.60
Interest Income	49,153.51	89,123.78	164,708.29	139,913.67	40,019.36
Expenditures	-899,327.69	0	0	-161,842.90	-50,872.50
Ending Balance	-3,489.49	87,166.30	251,874.59	232,011.36	222,615.82

#### **Bear River Levee Impact Fee**

Improvements to the Bear River levee were completed in 2010. Funding for the improvements was provided by a State grant, landowner advance funding, and City advance funding. Because the project provided benefits to lands in the Wheatland area beyond the landowners' properties, the City agreed, in advance funding and reimbursement agreements, to impose a Bear River Levee Project Development Fee. The purpose of the fee is to reimburse the City's advance funding for the project and the landowner's excess share of advance funding for the project. The following table summarizes the activity for the Bear River Levee Impact Fee Fund from fiscal year June 30, 2017 through June 30, 2021. The negative ending balance reflects unreimbursed legal and planning costs associated with the agreements. The negative balance will be eliminated when development activity occurs.

FUND 122	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	-45,059.81	-43,560.50	-44,030.54	-45,008.36	-44,497.18
Developer Fees	1,717.74	0	0	1,367.00	830.40
Interest Income	-218.43	-470.04	-977.82	-855.82	-250.16
Expenditures	0	0	0	0	0
Ending Balance	-43,560.50	-44,030.54	-45,008.36	-44,497.18	-43,916.94

#### **Regional Bypass Impact Fee**

The Regional Bypass Impact Fee was levied to fund the construction of the portion of the SR65 bypass highway within the City's limits. The impact fees held by the City for over five years (\$4,190.39) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Regional Bypass Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021. This fee was cancelled by Council on October 8, 2019 and replaced with the Yuba County assessed SYTIA Bypass Fee.



FUND 123	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	4,190.39	8,207.50	17,756.70	18,151.04	18,503.61
Developer Fees	3,982.50	9,374.71	0	0	0
Interest Income	34.61	174.49	394.34	352.57	104.30
Expenditures	0	0	0	0	0
Ending Balance	8,207.50	17,756.70	18,151.04	18,503.61	18,607.91

### **Storm Drainage Impact Fee**

The Storm Drainage Impact Fee is levied to fund the construction of new storm drain lines for the purpose of storm drainage transmission to flood control facilities. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$37,602.90) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes Storm Drainage Impact Fee Fund activity from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 125	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	37,602.90	46,190.49	52,534.75	53,701.43	65,711.20
Developer Fees	8,371.54	5,792.75	0	10,821.00	4,590.40
Interest Income	216.05	551.51	1,166.68	1,188.77	373.92
Expenditures	0	0	0	0	0
Ending Balance	46,190.49	52,534.75	53,701.43	65,711.20	70,675.52

### **Road Circulation Impact Fee**

The Road Circulation Impact Fee is levied to construct future streets, street widening, additional intersection/signal improvements, and bridges. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$196,610.23) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Road Circulation Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 126	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	196,610.23	222,737.53	243,333.61	245,950.23	257,884.10
Developer Fees	25,497.30	19,349.15	0	9,467.00	15,339.20
Interest Income	630.00	1,246.93	2,616.62	2,466.87	757.98
Expenditures	0	0	0	0	0
Ending Balance	222,737.53	243,333.61	245,950.23	257,884.10	273,981.28

### **Wastewater Treatment Impact Fee**

The Wastewater Treatment Impact Fee is levied to fund the construction of a 3.3 to 3.8 million gallon per day treatment plant. The impact fees held by the City for over five years (\$10,124.77) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Wastewater Treatment Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 127	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	10,124.77	10,175.19	16,631.51	17,000.87	29,575.74
Developer Fees	0	6,288.88	0	12,082.00	8,516.80
Interest Income	50.42	167.44	369.36	492.87	173.29
Expenditures	0	0	0	0	0
Ending Balance	10,175.19	16,631.51	17,000.87	29,575.74	38,265.83

#### **Water Distribution Impact Fee**

The Water Distribution Impact Fee is levied to fund projects for the construction of new water distribution lines, well/pumping facilities and reservoir capacity for the purpose of conveying water to the City's users. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$55,781.47) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Water Distribution Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 128	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	55,781.47	56,059.22	60,281.67	61,620.40	68,118.73
Developer Fees	0	3,584.69	0	5,231.00	2,844.80
Interest Income	277.75	637.76	1,338.73	1,267.33	386.14
Expenditures	0	0	0	0	0
Ending Balance	56,059.22	60,281.67	61,620.40	68,118.73	71,349.67

#### **City Hall Facilities Impact Fee**

The City Hall Facilities Impact Fee is levied to construct a 25,000 square foot facility to house the City's various operational functions such as administration, personnel, finance, clerk/records, legal, planning, engineering, building plan check/inspection and parks/recreation. The impact fees held by the City for over five years (\$149,579.77) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the City Hall Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021. FY 2017 expenditures were related to project oversight. 100% of the project expenditures were from the City Hall Facilities Impact Fee Fund.

FUND 130	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	149,579.77	150,737.74	151,485.77	151,518.76	152,990.45
Developer Fees	1,445.95	733.35	0	1,423.04	581.75
Interest Income	5.66	14.68	32.99	48.65	17.56
Expenditures	-293.64	0	0	0	0
Ending Balance	150,737.74	151,485.77	151,518.76	152,990.45	153,589.76

#### **Vehicles and Equipment Impact Fee**

The Vehicles and Equipment Impact Fee is levied to expand the general pool car fleet and the fleet of maintenance vehicles required to maintain new infrastructure and to expand the City's computer capability. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$2.67) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-

66003. The following table summarizes the activity for the Vehicles and Equipment Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 131	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	2.67	158.81	240.44	245.79	406.31
Developer Fees	156.14	79.19	0	153.67	62.82
Interest Income	0	2.44	5.35	6.85	2.29
Expenditures	0	0	0	0	0
Ending Balance	158.81	240.44	245.79	406.31	471.42

#### **Public Works Facilities Impact Fee**

The Public Works Facilities Impact Fee is levied to construct a second City maintenance yard which would include buildings for administrative offices, fleet maintenance, utilities maintenance, parks maintenance, and storage. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$3,429.59) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Public Works Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 132	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	3,429.59	4,107.42	4,489.93	4,589.64	5,337.83
Developer Fees	660.75	335.11	0	650.29	265.83
Interest Income	17.08	47.40	99.71	97.90	30.09
Expenditures	0	0	0	0	0
Ending Balance	4,107.42	4,489.93	4,589.64	5,337.83	5,633.75

#### **Law Enforcement Facilities Impact Fee**

The Law Enforcement Facilities Impact Fee is levied to fund the construction of a 17,600 square foot police station and add fifty-five police vehicles and communications equipment. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$342.08) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The following table summarizes the activity for the Law Enforcement Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 133	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	342.08	1,292.19	3,421.64	3,497.63	4,771.59
Developer Fees	945.14	2,096.29	0	1,190.00	1,662.40
Interest Income	4.97	33.16	75.99	83.96	28.18
Expenditures	0	0	0	0	0
Ending Balance	1,292.19	3,421.64	3,497.63	4,771.59	6,462.17

#### **Fire Protection Facilities Impact Fee**

The Fire Department Facilities Impact Fee is levied to construct two fire stations, relocate and expand the existing station, and provide response vehicles and specialty equipment. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. There are no impact fees held by the City for over five years. The following table summarizes the activity for the Fire

Department Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021. FY 2017 and FY 2018 expenses are debt service for a fire engine. 100% of the debt service payments came from the Fire Department Facilities Impact Fee Fund.

FUND 134	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	-37,420.13	-51,048.31	-63,365.61	-63,095.91	-60,845.09
Developer Fees	5,222.00	6,433.36	0	1,983.00	4,176.00
Interest Income	19.77	119.30	269.70	267.82	85.88
Expenditures	-18,869.95	-18,869.96	0	0	0
Ending Balance	-51,048.31	-63,365.61	-63,095.91	-60,845.09	-56,583.21

#### **Parkland Facilities Impact Fee**

The Parkland Facilities Impact Fee is levied to acquire land to develop approximately 89.5 acres of a combination of neighborhood, community and sports parks and to acquire approximately 200 acres of open space. A complete list of projects is included in the January 2007 Master Facilities Plan for the City of Wheatland, California. The impact fees held by the City for over five years (\$12,687.24) are committed, thus eliminating the need to refund any fees to developers per Government Code Sections 66000-66003. The FY 2019 expenditure funded 100% of the cost for safety enhancements to park playground equipment. The FY 2020 expenditure funded 100% of the cost to prepare a park grant application. The following table summarizes the activity for the Parkland Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 135	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	12,687.24	12,750.42	12,888.00	8,313.63	14,302.14
Developer Fees	0	0	0	8,224.00	0
Interest Income	63.18	137.58	196.11	264.51	80.61
Expenditures	0	0	-4,770.48	-2,500.00	0
Ending Balance	12,750.42	12,888.00	8,313.63	14,302.14	14,382.75

#### **Public Meeting Facilities Impact Fee**

The Public Meeting Facilities Impact Fee is levied to acquire land for and construct 64,925 square feet of public use facilities space. The facilities may be separately known as or combined for use as teen centers, senior centers, gymnasiums, general use community centers, day-care facilities, health & exercise centers and similar facilities dedicated for use by the community's residents. There are no impact fees held by the City for over five years. The following table summarizes the activity for the Public Meeting Facilities Impact Fee Fund from fiscal year ending June 30, 2017 through June 30, 2021.

FUND 136	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Beginning Balance	-195,252.38	-191,809.14	-191,720.74	-191,536.87	-188,169.94
Developer Fees	3,419.60	0	0	3,160.00	0
Interest Income	23.64	88.40	183.87	206.93	66.68
Expenditures	0	0	0	0	0
Ending Balance	-191,809.14	-191,720.74	-191,536.87	-188,169.94	-188,103.26