



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT June 28, 2022

SUBJECT: FISCAL YEAR 2022-2023 OPERATING BUDGET

PREPARED BY: Jim Goodwin, City Manager; Andy Heath Budget Consultant

Recommendation

Adopt Resolution No.19-22 adopting the fiscal year (FY) 2022-2023 operating budget.

Background/Discussion

The Council has received reports from Budget Consultant Andy Heath regarding the budget forecast for next year and following years. The proposed FY 2022-2023 operating budget is presented within the parameters of that forecast.

The proposed FY 2022-2023 budget provides for essential City services to best serve our residents and maintain our quality of life. The General Fund includes funding for public safety services such as neighborhood police patrols, crime prevention and investigation services that keep our City safe, as well as funding for streets, parks, and administration. The General Fund also includes funding for firefighting and emergency response services to protect our community effectively in any emergency, including the increasing threat of wildfires. Fire and emergency services are provided through a contract with the Wheatland Fire Authority. A combination of grant funding, state gas tax funding and transfers from the General Fund provide funding for local street maintenance. The proposed General Fund budget projects a Net Income of \$57,433. Service levels will remain at FY 2021-2022 levels.

The City's Special Revenue and Enterprise funds are balanced except for the Wastewater Fund. It is projected that Council approved rate increases will create a balanced Wastewater Fund in the future.

All approved capital projects and special projects are fully funded.

Resolution No.19-22 includes the budget control policies adopted by Council each year as part of the budget process. In addition, Resolution No.19-22 establishes the

appropriations limit (Gann limit) as required by Article XIII B of the California Constitution.

Fiscal Impact

The proposed budget establishes appropriation limits for all operating funds of the City as shown in the budget document.

Attachments

1. FY 2022-2023 Operating Budget
2. Resolution No.19-22



CITY OF WHEATLAND CALIFORNIA
Fiscal Year 2022-23
OPERATING BUDGET



Effective July 1, 2022
Adopted by Resolution No. XX-XX

City Council

RICK WEST, Mayor

BOB COE, Vice Mayor

LISA MCINTOSH, Councilmember

JAY PENDERGRAPH, Councilmember

PAMELA SHELTON, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Damiean Sylvester, Police Chief

Dale Klever, Director of Public Works

Vacant, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

Cover: The City of Wheatland has produced wheat and hops and currently produces walnuts and almonds.

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MESSAGE FROM CITY MANAGER

June 28, 2022

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2022-23 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2022-23 fiscal year (FY). The General Fund portion of this budget anticipates having a year-end Economic Contingency and Unreserved fund balance reserves in excess of \$1.28 million. This amount represents 50.0% of total General Fund expenses, exceeding the Council's fiscally responsible goal of 40.0% of operating expenses. In addition, a Contingent Transaction Tax reserve totaling \$401,858 has been set aside. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide a merit increases to eligible employees as well as an anticipated adjustments related to bargaining negotiations.

Beginning in FY 2022-23 the budget also contains a \$100,000 vehicle and technology replacement reserve funded from the anticipated General Fund surplus expected for FY 2021-22.

The FY 2022-23 budget maintains a basic Operating & Maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed, with overall economy affected by inflation and rising interest rates. Although new homes are under construction in Wheatland for the first time in many years, there is reason for caution in preparation of the annual budget.

Revenues

General Fund revenues are projected to lower by approximately \$56,000 from anticipated collections in FY 2021-22. This slight decrease is due to anticipated increases in economically driven sources (property tax / sales tax / etc.) offset by a reduction of one-time receipts of excise taxes and a reduction of property taxes due to a recently completed State audit of property tax distributions.

The City was notified in May 2022 that a recent audit of property tax distributions by the State revealed Wheatland had been overpaid over the past five (5) years. The city anticipates paying this money back over a commensurate period of time. The correction for the current fiscal year impacts the projected growth in property tax revenue.

Sales and transactions tax revenues are projected to grow nominally at 3%. These increases reflect current market conditions. The local Wheatland ½ cent voter-approved transactions sales tax revenue, scheduled to expire on March 31, 2021, was extended by voters until March 31, 2031. This revenue will help maintain fiscal stability and current service levels.

Personnel

This budget maintains the level of sworn staffing for police protection services at five officers, one corporal, one sergeant, and the chief. An existing Police Reserve Officer position has been increased by 0.75 FTE in the wake of receiving a School Resource Officer (SRO) grant effectively funding a full-time police officer position. Increasing the Reserve Officer staffing will assure uninterrupted service levels as SRO activities increase.

The City Manager position has been increased from 0.60 FTE to 0.75 FTE.

Capital Projects

We anticipate the Comprehensive Drinking Water project will be completed in this fiscal year, as well as the lighting replacement at Tom Abe Field. The wastewater regionalization project continues to move forward, a major step in planning for Wheatland's future. The budget also includes appropriation of funding for implementation of the city's recently adopted pavement management plan.

American Recovery Act Plan (ARPA)

The City will have received its full allocation of funding early in FY 2022-23. Expenditure of a portion of these funds is expected in FY 2022-23. Based on federal regulations, Wheatland's ARPA allocation has been classified as General Fund revenue replacement.

Enterprise Funds

Revenues in the City's Water Fund will cover operating costs due to an adjustment in customer utility rates. While operating revenues and expenses have stabilized, there is still a lack of adequate reserves to pay for necessary future infrastructure maintenance and replacement. The City's Wastewater Fund will continue to see a decline in Net Position and there are no reserves to pay for future infrastructure maintenance and replacement. It is anticipated that the Wastewater Fund Net Position will increase in future years as approved rate increases take effect.

Conclusion

Our City is committed to strong fiscal stewardship, transparency and accountability over taxpayer dollars. Working together, the City Council and City staff ensure our budget and financial policies reflect spending consistent with the community's priorities.

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent target amount of 40% of General Fund expenses. However, General Fund revenues are still subject to many underfunded state mandates and decisions made at the State and Federal level that could have significant negative impacts. Water and Wastewater cash reserves are limited and are not sufficient to pay for necessary infrastructure needs. This proposed budget reflects prudent fiscal control for the coming year.

Respectfully submitted,

Jim Goodwin

Jim Goodwin, City Manager

RESOLUTION NO. XX-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING THE ANNUAL BUDGET,
CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23**

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2022-23 reflects the financial plan necessary to meet the City's needs in the coming year; and,

WHEREAS, the City Council of the City of Wheatland recognizes the need to continue to implement and enforce budget control policies.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wheatland as follows:

1. That the foregoing statements are true and correct.
2. That the City of Wheatland's 2022-23 proposed budget is hereby adopted as the City's operating budget for fiscal year 2022-23.
3. That the following sums of money are hereby appropriated from the revenue of the City of Wheatland for activities of the City during the 2022-23 fiscal year.

| | |
|-----------------------|------------------|
| General Fund | \$2,634,755 |
| Special Revenue Funds | 1,124,127 |
| Enterprise Funds | 2,530,687 |
| Project Funds | <u>2,959,733</u> |
| Total Budget | \$9,249,302 |

4. That the City will strive to maintain a balanced budget during fiscal year 2022-23. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the goal for fiscal year 2022-23 is established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other "one-time," non-recurring expenditures.
5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
6. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
7. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line-item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
8. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

Anticipated transfers between funds for operating purposes are defined in the adopted budget and can be made by City staff in accordance with the adopted budget. These transfers are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons. From time-to-time, interfund borrowings may be needed and are approved by the City Council as follows: The Director of Finance is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. A common example of interfund borrowing needs under this policy is for grant programs where costs are incurred on a reimbursement basis.

Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.

The funding of development entitlement processes will be from deposits received in advance of the City incurring costs. Both City staff and outside consultants are charged with coordinating the funding of these tasks to assure that deposits are received prior to incurring costs.

9. Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.
10. Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2022-23 is hereby established as \$6,014,507. The factors used to calculate the 2022-23 appropriations limit are the percentage change in California per capita personal income of 7.55% and the percentage change in the Yuba County population of 1.0035%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 28th day of June 2022 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Rick West, Mayor

Lisa J. Thomason, City Clerk

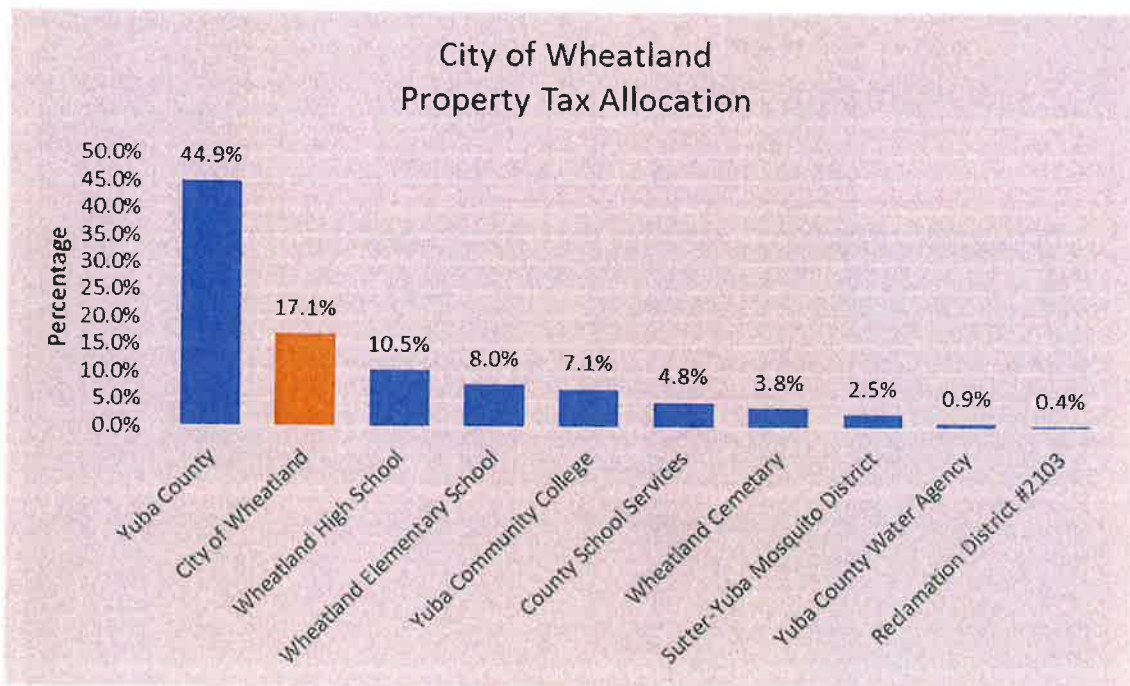
BUDGET OVERVIEW

BUDGET PROCESS

The City Council establishes an annual budget for City government operations that begins with a July 1 fiscal year. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Manager and Finance Director. The Finance Director prepares an estimate of revenues and prepares recommendations for the next year's budget. After approval by the City Manager, the preliminary budget is presented to the City Council who may or may not make amendments. The budget is adopted by resolution by the City Council on or before June 30th in accordance with the municipal code. In developing the annual budget, City departments analyze existing service levels and potential services considering priorities and financial constraints and modify their proposed budgets accordingly. The operating budget summarizes planned expenditures and revenues for all City funds. General Fund expenditures are separated into departments that reflect the various activities paid for with General Fund revenues.

BUDGET HIGHLIGHTS

1. The Economic Uncertainty Reserve remains at 40% of General Fund expenses (\$1,053,902).
2. Property taxes are projected to increase 4%. Although it is anticipated that there will be some new houses built in FY 2022-23, the property tax estimate remains conservative until such a time as the actual amount of new homes built is known. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 percent (see chart below).



3. The City Manager position is budgeted for 75%; and the vacant Finance Director position is budgeted at 66.7% for FY 2022-23. A Police Reserve Officer position was increased from 25% to 100% to allow for increased workload due to the receipt of a School Resource Officer grant allowing for the placement of a full Police Officer position into the SRO Program.
4. Employee merit increases and an estimated amount related to an anticipated cost-of-living increase have been included in all departments as the City continues to negotiate a successor memorandum of understanding with employee bargaining units.
5. The budget includes funding for expenditures including Body Worn Cameras, Patrol Car, WFA Truck, Public Works Vehicles, General Plan Update and a Water Pressurization Project using the one-time American Rescue Plan Act (ARPA) funding received from the federal government.

COMMUNITY PROFILE

The City of Wheatland operates under a Council-Manager form of government and provides essential city services that includes public safety, public works, parks and recreation, planning services, water and wastewater services, and general administration.

The City, incorporated in 1874, is one of two incorporated cities in Yuba County. It is nestled at the northeastern edge of California's vast Sacramento Valley, 34 miles north of Sacramento, 107 miles northeast of San Francisco and 417 miles northwest of Los Angeles. With a population of approximately 3,664 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.



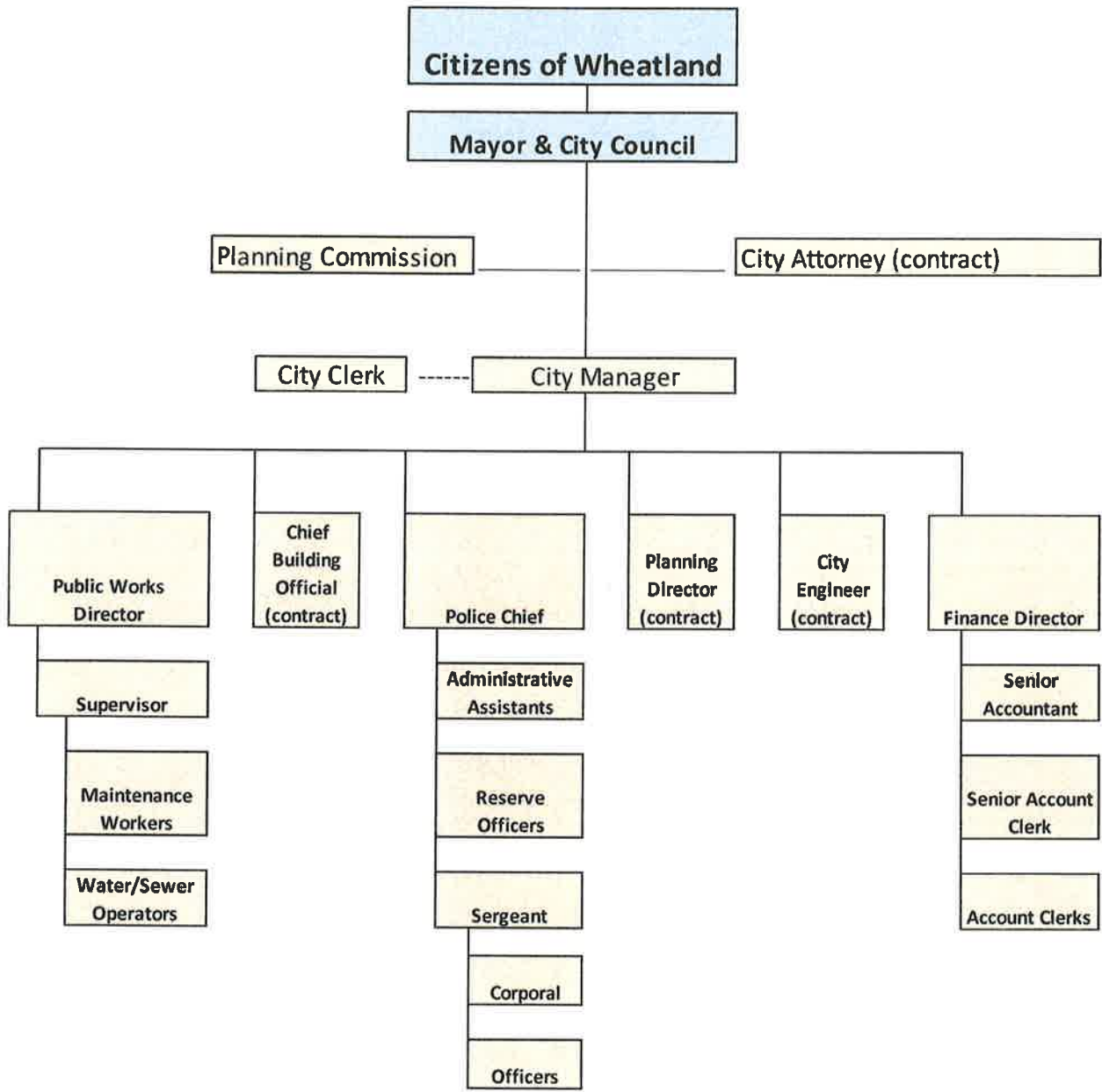
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The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

The City Council serves as the policy board for the municipality. As elected officials, the City Council provides policy direction, establishes goals, and sets priorities for the City government. In addition to serving as the policy makers for the community, the City Council is also responsible for numerous land use decisions within its borders in accordance with the General Plan and the Wheatland Municipal Code. The City Council appoints the City Manager, City Attorney, and all members of advisory boards and commissions.



ORGANIZATIONAL CHART



STAFFING LEVELS

CITY OF WHEATLAND Fiscal Year 2022-2023 Staffing Levels

| | Number of Persons | Full Time Equivalent | | Increase (Decrease) |
|---------------------------------|----------------------|----------------------|-----------|------------------------|
| | | 2021-2022 | 2022-2023 | |
| <u>Administration</u> | | | | |
| City Manager | 1 | 0.600 | 0.750 | 0.150 |
| Account/Admin Clerk | 1 | 1.000 | 1.000 | - |
| City Clerk | 1 | 1.000 | 1.000 | - |
| | 3 | 2.600 | 2.750 | 0.150 |
| <u>Finance</u> | | | | |
| Finance Director | 1 | 0.675 | 0.675 | - |
| Senior Accountant | 1 | 1.000 | 0.675 | (0.325) |
| Senior Account Clerk | 1 | 1.000 | 1.000 | - |
| Account Clerk | 1 | 1.000 | 1.000 | - |
| | 4 | 3.675 | 3.350 | (0.325) |
| <u>Police</u> | | | | |
| Chief | 1 | 1.000 | 1.000 | - |
| Police Administrative Assistant | 1 | 0.600 | 0.600 | - |
| Police Code Enforcement | 1 | 0.600 | 0.600 | - |
| Sergeant | 1 | 1.000 | 1.000 | - |
| Reserve Sergeant | 1 | 0.500 | 0.250 | (0.250) |
| Corporal | 1 | 1.000 | 1.000 | - |
| Officer | 5 | 5.000 | 5.000 | - |
| Reserve Officer | 4 | 0.750 | 1.750 | 1.000 |
| | 15 | 10.450 | 11.200 | 0.750 |
| <u>Public Works</u> | | | | |
| Director | 1 | 0.750 | 0.750 | - |
| Public Works Supervisor | 1 | 1.000 | 1.000 | - |
| Water/Sewer Plant Operator | 2 | 1.100 | 2.100 | 1.000 |
| Maintenance Worker | 4 | 4.000 | 3.000 | (1.000) |
| | 8 | 6.850 | 6.850 | - |
| TOTAL STAFF | 30 | 23.575 | 24.150 | 0.575 |

The cost for each position is allocated to the funds that the position provides services to.

ALL FUNDS SUMMARY

| | Estimated July 1, 2022 Fund Balance | Revenues | Operating Expenses | Transfers Out | Capital Expenses | Estimated June 30, 2023 Fund Balance |
|-------------------------------------|---|-----------|-----------------------|------------------|---------------------|--|
| General Fund | 1,754,060 | 2,692,188 | 2,548,677 | 86,078 | - | 1,811,493 |
| Special Revenue Funds | | | | | | |
| Street Maintenance (Gas Tax) | 65,917 | 167,492 | 173,298 | - | 23,500 | 36,611 |
| Transportation Development Act | 71,461 | 238,115 | - | - | - | 309,576 |
| Supplemental Law Enforcement | 4,474 | 140,100 | 140,000 | - | - | 4,574 |
| Community Development Block Grant | 142,194 | 2 | - | - | - | 142,196 |
| Economic Development | 37,875 | 23,700 | 35,000 | - | - | 26,575 |
| Wheatland Landscape District | 22,677 | 66,869 | 66,868 | - | - | 22,678 |
| Park Place Landscape District | 24,333 | 68,810 | 68,809 | - | - | 24,334 |
| Wheatland CFD 2015-1 | 50,780 | 83,200 | 80,320 | - | - | 53,660 |
| Wheatland CFD 2015-2 | (33,722) | (250) | - | - | - | (33,972) |
| Pumpkin Farm Joint Admission | 87,044 | 47,150 | 31,332 | - | - | 102,862 |
| Wheatland Community Garden | 43,967 | 350 | 5,000 | - | - | 39,317 |
| Pool Operations | 1,026,175 | 2,500 | - | - | - | 1,028,675 |
| Heritage Oaks West | 3,335 | 25 | - | - | - | 3,360 |
| Heritage Oaks East | (2,301) | - | - | - | - | (2,301) |
| General Plan Update | 22,630 | 500,400 | 500,000 | - | - | 23,030 |
| Special Revenue Impact Funds | | | | | | |
| Bear River Impact | 280,839 | - | - | - | - | 280,839 |
| Regional Bypass Impact | 18,650 | 45 | - | - | - | 18,695 |
| Road Circulation Impact | 274,311 | 350 | - | - | - | 274,661 |
| City Hall Facilities Impact | 153,600 | 12 | - | - | - | 153,612 |
| Vehicles and Equipment Impact | 472 | 1 | - | - | - | 473 |
| Public Works Facilities Impact | 5,646 | 15 | - | - | - | 5,661 |
| Law Enforcement Facilities Impact | 6,476 | 18 | - | - | - | 6,494 |
| Fire Department Facilities Impact | (56,583) | - | - | - | - | (56,583) |
| Parkland Facilities Impact | 14,415 | 35 | - | - | - | 14,450 |
| Public Meeting Facilities Impact | (188,073) | 35 | - | - | - | (188,038) |
| Storm Drainage Impact | 70,836 | 185 | - | - | - | 71,021 |
| Caliterra Subdivision Impact Fee | 426,880 | - | - | - | - | 426,880 |
| Enterprise Funds | | | | | | |
| Water (Net Position) | 841,400 | 1,177,000 | 1,173,534 | - | - | 844,866 |
| Wastewater (Net Position) | 413,731 | 1,061,240 | 1,272,153 | - | - | 202,818 |
| Water Distribution Impact | 240,168 | 1,500 | - | - | - | 241,668 |
| Sewer Collection Impact | 4,144,141 | 15,000 | 85,000 | - | - | 4,074,141 |
| Wastewater Treatment Impact | 38,366 | 110 | - | - | - | 38,476 |
| Project Funds | | | | | | |
| Hooper Street | - | - | - | - | - | - |
| Comprehensive Drinking Water | - | 1,039,731 | - | - | 1,039,731 | - |
| Regional Sewer Design/Environmental | - | 866,476 | - | - | 866,476 | - |
| Employment Zone | - | - | - | - | - | - |
| Agricultural Standards | - | - | - | - | - | - |
| Tobacco Grant | - | 12,798 | 12,798 | - | - | - |
| COVID-19 / ARPA Funding | 463,252 | 463,252 | - | 460,000 | 268,000 | 198,504 |
| 6th Cycle Housing Element Update | - | 15,000 | 15,000 | - | - | - |
| AB 1600 Update | - | 86,034 | 86,034 | - | - | - |
| McDevitt & Wheatland Park Impr. | 19,148 | - | 19,148 | - | - | - |
| Pool Construction | - | - | - | - | - | - |
| Little League Lights | 49,019 | 108,527 | 157,546 | - | - | - |
| REAP 6th Cycle Housing Element | - | - | - | - | - | - |
| REAP Housing Re-Zone | - | 35,000 | 35,000 | - | - | - |

GENERAL FUND

The General Fund is the primary operating fund for the City. The General Fund pays for many of the critical services valued by residents including police, fire, public works, and parks. Community Development and Building Inspection services are funded through permit fees, while park user fees help offset the operational costs of maintaining the City's parks and community center. The majority of the remainder of services included in the General Fund are funded through tax revenues. General Fund revenues are generally considered unrestricted and are allocated by the City Council through this budget. A complete list of General Fund revenues can be found on page 15 of this budget.

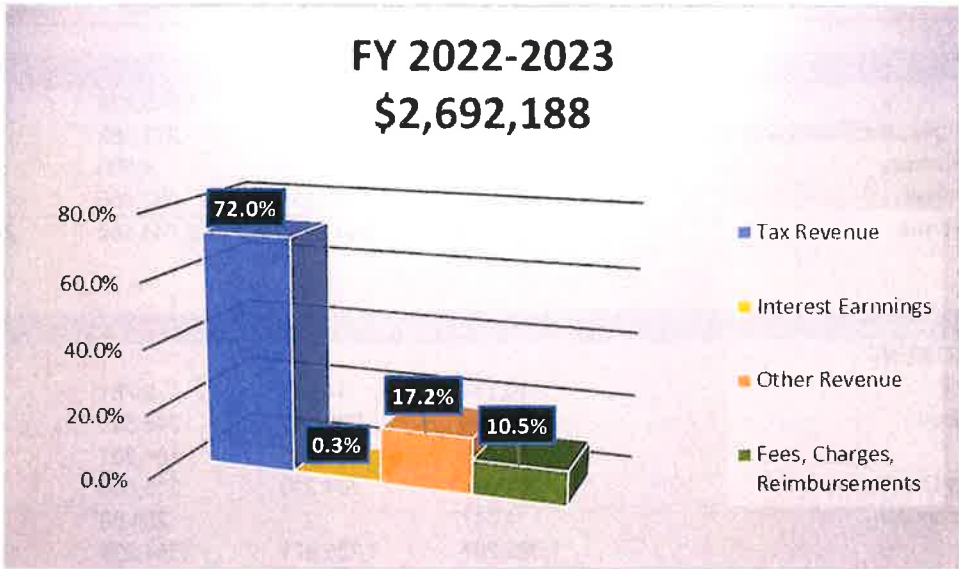
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 17. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The General Fund also transfers money to the City's two Landscape and Lighting District Funds to pay for services and/or improvements that provide a general benefit to the City.



GENERAL FUND SUMMARY

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Taxes | 1,903,520 | 1,849,173 | 2,019,729 | 1,939,225 |
| Fees, Charges, and Reimbursements | 232,347 | 174,365 | 271,182 | 283,120 |
| Interest Earnings | 10,810 | 15,000 | 4,500 | 7,000 |
| Other Revenue | 509,736 | 443,918 | 452,758 | 462,843 |
| Total Revenue | 2,656,413 | 2,482,456 | 2,748,169 | 2,692,188 |
| EXPENSES | | | | |
| BY DEPARTMENT | | | | |
| City Council | 10,714 | 14,151 | 8,751 | 14,117 |
| Administration | 333,485 | 339,112 | 348,541 | 401,744 |
| Finance | 150,479 | 154,381 | 164,981 | 154,360 |
| Community Development | 161,024 | 204,210 | 215,063 | 219,610 |
| Building Inspection | 1,747 | - | 254.00 | - |
| Police | 1,395,237 | 1,285,671 | 1,354,234 | 1,393,987 |
| Fire | 160,210 | 165,817 | 165,817 | 179,580 |
| Public Works | 63,833 | 83,307 | 64,179 | 96,152 |
| Parks | 77,250 | 109,100 | 94,450 | 89,127 |
| Total Expenses by Department | 2,353,979 | 2,355,749 | 2,416,270 | 2,548,677 |
| OTHER USES OF FUNDS | | | | |
| Transfer out - Street Maintenance | 60,000 | 60,000 | 60,000 | 60,000 |
| Transfer out - Other | 0 | - | - | - |
| Transfer out - Landscape Districts | 29,000 | 33,900 | 33,900 | 26,078 |
| Total Other Expenses | 89,000 | 93,900 | 93,900 | 86,078 |
| Total Expenses | 2,442,979 | 2,449,649 | 2,510,170 | 2,634,755 |
| Net Income before Capital Items | 213,433 | 32,807 | 237,999 | 57,433 |
| Capital Items | 85,000 | - | 100,069 | - |
| Total Increase (Decrease) to Fund | 128,433 | 32,807 | 137,930 | 57,433 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 1,487,697 | 1,616,130 | 1,616,130 | 1,754,060 |
| Ending Fund Balance | 1,616,130 | 1,648,937 | 1,754,060 | 1,811,493 |
| Reserved for PARSAC SIR | 30,000 | 30,000 | 30,000 | 30,000 |
| Reserved for Contingent Sales Tax | 401,858 | 401,858 | 401,858 | 401,858 |
| Reserve (40% of expenses) | 977,192 | 979,860 | 1,004,068 | 1,053,902 |
| Vehicle & Technology Replacement | - | - | - | 100,000 |
| Unreserved | 207,080 | 237,219 | 318,134 | 225,733 |
| Ending Fund Balance | 1,616,130 | 1,648,937 | 1,754,060 | 1,811,493 |

GENERAL FUND REVENUE



TAX REVENUE

Property Tax

Property tax is collected by Yuba County and the City receives its portion from the County in January and May of each year. It includes real property, personal property and supplemental taxes. A 4% increase over prior year is projected based on resale activity and increased assessed valuation. Additionally, a reduction of \$37,000 is anticipated on an ongoing basis due to a recently completed State audit of property tax distributions.

Property Tax in Lieu of MVLF (Motor Vehicle License Fee)

Prior to 2004, cities and counties received a portion of the tax assessed on motor vehicles. The State now allocates an additional share of property tax to cities and counties to replace the motor vehicle tax. A 4% increase over prior year is projected.

Sales Tax

Sales tax revenue is the City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2021-2022 is projected to increase 3%.

Transactions Tax

In November 2020, Wheatland citizens voted to extend the ½% Transactions Sales Tax (to maintain essential services including public safety and street repair with locally controlled funding that cannot be taken by the state) through March 2031. Transactions Tax revenue includes sales tax collected on purchases made by Wheatland citizens inside the City and certain purchases outside the City. Revenue is projected to increase 3% over last year.

Franchise Fees

Fees are received from PG&E, Comcast and Recology for the use of public streets and roadways as it relates to their business in the City. Revenues are expected to remain at FY 2021-22 anticipated levels.

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City anticipates a slight increase in business tax collections as the economic impacts of the COVID-19 Pandemic wane.

Real Property Transfer Tax

This tax is imposed on the transfer of title of real property within the City. The rate is .275 per \$500 of sales value. A decrease in the number of home sales is anticipated due to higher interest rates and an anticipated cooling of the "hot" housing market experienced over the last few years.

Excise Tax

An excise tax was approved by the voters of Wheatland in November 2004. This one-time tax is 1% of the value of all new construction in the City. It is charged at issuance of a building permit.

FEEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

Fees are collected for building inspections and plan check review. The fees are designed to cover the cost of providing services.

Encroachment Permits

An inspection fee is collected when construction activity encroaches on the City's rights-of-way.

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

Fees are collected from prospective developers prior to having a project that is subject to our normal processing fees.

Admissions Fee – General Use

A fee is imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. Sixty percent of the total Admissions Fee collected is designated for general City use. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admissions Fee collected is set aside in a separate fund to be used for projects agreed upon by the City and Bishop's.

Fines

A portion of court and traffic fines imposed by the State are remitted to the City.

Police Miscellaneous

This revenue includes charges for requests for copies of police report.

POST Training Reimbursement

The City receives Police Officer Standards and Training reimbursement from the State for certain training completed by the City's Police personnel.

Proposition 172

The State imposes a ½ cent sales tax which is allocated to cities and counties to offset a shift of property tax revenues in 1992. The tax is dedicated to local public safety.

Vehicle Abatement

Revenue is received through the State's Abandoned Vehicle Abatement Program as administered by Yuba County. A \$1 fee is collected each time a vehicle is registered in the County and the revenue is used to offset the cost to remove vehicles that are abandoned or otherwise inoperable within the City right-of-way.

Motor Vehicle in Lieu

This is a tax imposed by the State on motor vehicles. A small portion is remitted to cities.

Police Reimbursement

The City receives partial reimbursement for training funded through our insurance carrier and bullet proof vests.

Rents from City Property

Lease revenue is received from three communications companies for the space used for cell phone antennas.

Community Center and Parks Rent

Rental fees are charged for the public use of the Community Center and certain park facilities.

Tow / Impound

Fees are charged to recover a vehicle that has been impounded.

Miscellaneous Income

This income includes donations received by the City that are earmarked for General Fund services such as Police or Parks and for small amounts that do not fall within other revenue categories.

INTEREST EARNINGS

Interest

The City invests idle cash in accordance with an annually adopted investment policy. All City money is pooled for investment purposes with earnings allocated to each fund on a proportional basis.

OTHER REVENUE

General Fund Cost Allocation

The General Fund provides administrative support to certain other funds of the City. The cost to provide the support is allocated to the other funds based on their proportionate share.

Recovery of Labor and Benefits

Reimbursement is received for services provided by City staff to other jurisdictions.

Transfer In

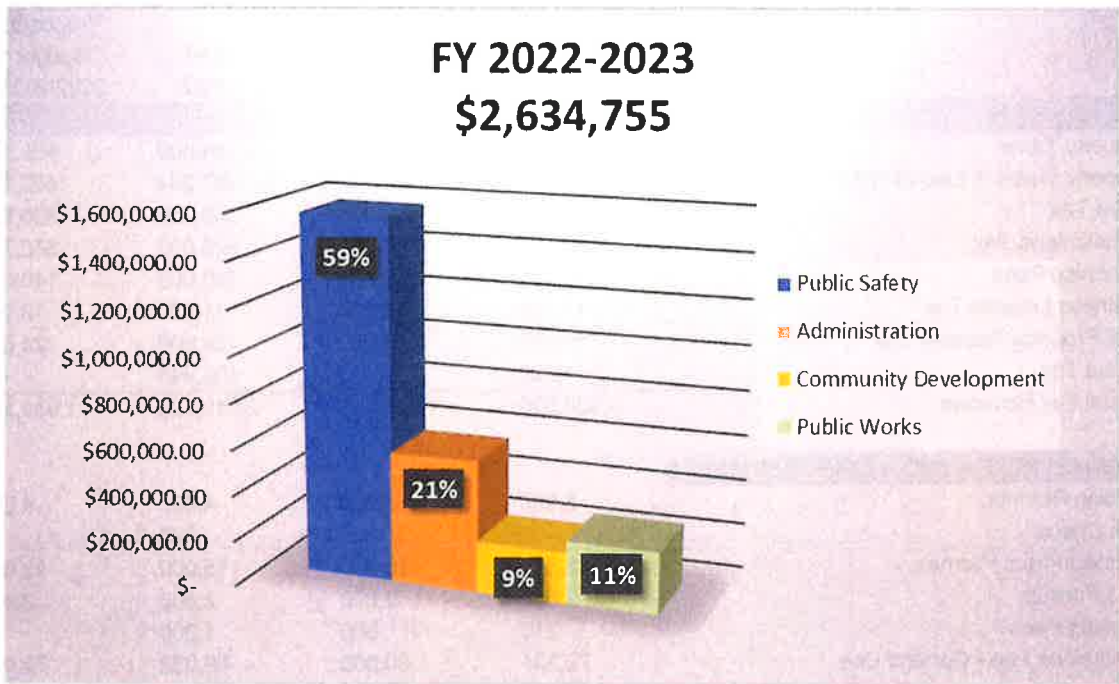
The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



GENERAL FUND REVENUE

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>TAX REVENUE</u> | | | | |
| Property Taxes | 439,173 | 435,885 | 480,000 | 462,200 |
| Property Taxes in Lieu of MVL | 375,881 | 391,040 | 387,284 | 402,775 |
| Sales Tax | 366,482 | 350,200 | 350,000 | 360,500 |
| Transactions Tax | 559,196 | 515,000 | 525,000 | 540,750 |
| Franchise Fees | 126,639 | 128,488 | 140,000 | 140,000 |
| Business License Tax | 15,758 | 14,000 | 11,000 | 12,000 |
| Real Property Transfer Tax | 19,055 | 14,560 | 24,000 | 21,000 |
| Excise Tax | 1,336 | - | 102,445 | - |
| Total Tax Revenue | 1,903,520 | 1,849,173 | 2,019,729 | 1,939,225 |
| <u>FEES, CHARGES, AND REIMBURSEMENTS</u> | | | | |
| Building Permits | 5,939 | 5,000 | 4,000 | 4,000 |
| Plan Check | - | - | 325 | - |
| Encroachment Permits | 18,573 | 15,000 | 15,000 | 10,000 |
| FOG Permits | 2,832 | 2,800 | 2,800 | 2,800 |
| Planning Fees | 210 | 500 | 1,200 | - |
| Admissions Fee - General Use | 72,301 | 60,000 | 69,033 | 72,450 |
| Fines | 6,807 | 4,235 | 7,000 | 7,000 |
| Police Miscellaneous Fees | 842 | 2,000 | 750 | 1,000 |
| POST Training Reimbursement | 3,655 | 500 | 1,794 | 1,000 |
| Proposition 172 | 13,550 | 11,000 | 19,000 | 19,000 |
| Vehicle Abatement | 2,150 | 2,500 | 1,835 | 1,500 |
| Motor Vehicle in Lieu | 2,670 | 2,930 | 4,170 | 4,170 |
| Police Reimbursement | 1,003 | 1,000 | 33,055 | 72,000 |
| Sale of Property | 45,421 | - | 3,720 | - |
| Rents from City Property | 51,557 | 50,000 | 56,000 | 56,000 |
| Community Center & Parks Rent | (235) | - | 18,500 | 15,000 |
| Tow / Impound | 900 | 1,900 | 3,000 | 2,200 |
| Miscellaneous Income | 4,172 | 15,000 | 30,000 | 15,000 |
| Total Fees, Charges, Reimbursements | 232,347 | 174,365 | 271,182 | 283,120 |
| <u>INTEREST</u> | 10,810 | 15,000 | 4,500 | 7,000 |
| <u>OTHER REVENUE</u> | | | | |
| General Fund - Cost allocation | 259,442 | 271,473 | 271,473 | 302,243 |
| Recovery of Labor & Benefits | 38,748 | 32,445 | 20,000 | 20,600 |
| Transfers In | 211,546 | 140,000 | 161,285 | 140,000 |
| Total Other Revenue | 509,736 | 443,918 | 452,758 | 462,843 |
| Total General Fund Revenues | 2,656,413 | 2,482,456 | 2,748,169 | 2,692,188 |

GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development, Building Inspections

Public Safety: Police, Fire

Public Works: Public Works, Parks, Transfers to Street Maintenance* and Landscape and Lighting Districts*

*Transfer to Street Maintenance (Gas Tax) Fund - Each year, the General Fund transfers money to the Street Maintenance (Gas Tax) Fund to augment the funds available for street and road maintenance and repair.

*Transfer to Landscape and Lighting Districts - Each year, the General Fund transfers money to the City's two Landscape and Lighting Districts to pay for services and/or improvements that provide a general benefit to the City.

CITY COUNCIL

The City Council is the elected policy-making body for the City of Wheatland. It is comprised of five members elected at-large who serve four-year overlapping terms. The Council members receive a monthly stipend for their services. The Mayor and Vice Mayor are elected by the City Council from among its members. Expenses include the annual cost of membership in the League of California Cities.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Stipends | 5,200 | 6,000 | 6,000 | 6,000 |
| Payroll Expenses & Benefits | 723 | 751 | 751 | 717 |
| Total Personnel | 5,923 | 6,751 | 6,751 | 6,717 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 2,066 | 500 | 500 | 500 |
| Dues & Subscriptions | 2,726 | 2,900 | 1,000 | 2,900 |
| Travel & Training | - | 4,000 | 500 | 4,000 |
| Total Supplies & Services | 4,792 | 7,400 | 2,000 | 7,400 |
| Department Total | 10,714 | 14,151 | 8,751 | 14,117 |



ADMINISTRATION

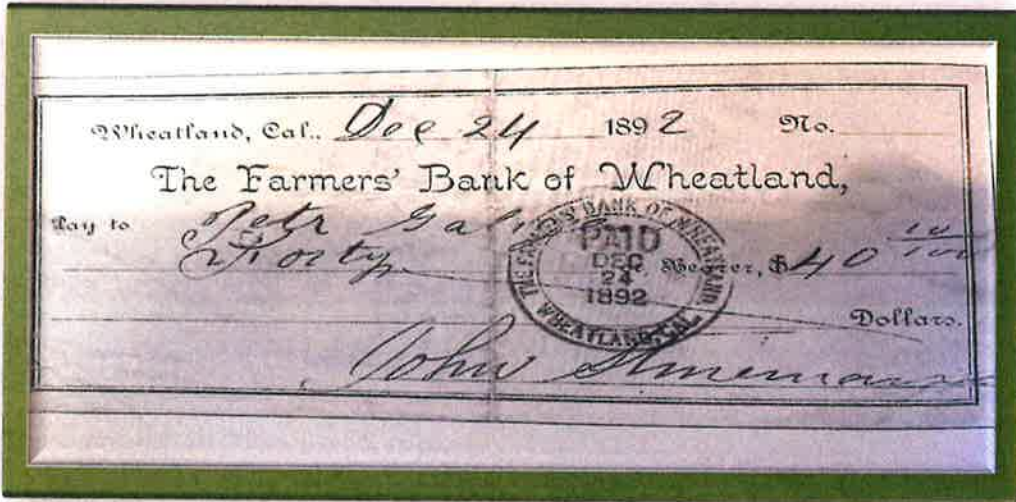
Administration accounts for City Manager and City Clerk costs. The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland. The Clerk serves as a liaison and primary point of contact for the City Council, City departments and the public regarding the legislative history and operations of the City. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act, and the Brown Act. Before and after the City Council takes action, the City Clerk ensures that actions relating to, but not limited to, Agendas, Ordinances, Resolutions, Minutes, and Agreements are in compliance with all Federal, State and local statutes and that all actions are properly executed, recorded and filed. The City Clerk is responsible for maintaining the official records of the City. The City Clerk maintains custody of and affixes the City Seal to legal documents and administers the Oath of Office to newly elected Council members and appointed Commissioners. Administration Department expenses include legal services provided under contract by Bartkiewicz, Kronick & Shanahan and the General Fund portion of liability insurance as provided by PARSAC (an insurance pool for local government).

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|----------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 109,374 | 120,122 | 125,000 | 148,516 |
| Payroll Expenses & Benefits | 27,476 | 35,043 | 35,043 | 39,581 |
| Total Personnel | 136,850 | 155,165 | 160,043 | 188,097 |
| SUPPLIES & SERVICES | | | | |
| Postage | - | - | 100 | - |
| Supplies | 5,235 | 15,000 | 10,000 | 15,000 |
| Utilities | 6,740 | 7,500 | 7,500 | 8,000 |
| Telephone | 2,877 | 2,500 | 2,500 | 2,500 |
| Rents and Leased Equipment | 5,924 | 6,500 | 6,500 | 6,500 |
| Building & Grounds Maintenance | 200 | 1,500 | 1,500 | 1,500 |
| Attorney | 83,441 | 60,000 | 60,000 | 75,000 |
| Contracted Services | 31,328 | 25,000 | 30,000 | 30,000 |
| Dues & Subscriptions | 6,874 | 3,300 | 12,500 | 7,500 |
| Travel & Training | 558 | 5,000 | 1,000 | 3,000 |
| Insurance - Liability & Property | 37,021 | 38,000 | 43,251 | 45,000 |
| Miscellaneous | 935 | 1,000 | 1,000 | 1,000 |
| Elections | 2,856 | 5,000 | - | 5,000 |
| Interest Expense | 1,685 | 1,100 | 1,100 | 483 |
| Capital Lease Expense | 10,962 | 11,547 | 11,547 | 12,164 |
| Small Equipment | - | 1,000 | - | 1,000 |
| Total Supplies & Services | 196,635 | 183,947 | 188,498 | 213,647 |
| Department Total | 333,485 | 339,112 | 348,541 | 401,744 |

FINANCE

The Finance Department provides internal support to the City Council and other City Departments and external support to other government agencies and stakeholders by providing financial information to facilitate their decision-making process. Expenses include the cost of the annual financial audit performed by an independent certified public accounting firm.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 85,085 | 79,422 | 79,422 | 75,664 |
| Payroll Expenses & Benefits | 24,642 | 24,559 | 24,559 | 18,896 |
| Total Personnel | 109,726 | 103,981 | 103,981 | 94,560 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 6,582 | 7,000 | 7,000 | 7,000 |
| Contracted Services | 29,086 | 30,000 | 42,000 | 40,000 |
| Dues & Subscriptions | 671 | 2,800 | 2,800 | 2,800 |
| Travel & Training | 685 | 2,000 | 2,200 | 3,000 |
| Bank Charges | 3,728 | 6,600 | 5,000 | 5,000 |
| Miscellaneous | - | 1,000 | 1,000 | 1,000 |
| Small Equipment | - | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 40,752 | 50,400 | 61,000 | 59,800 |
| Department Total | 150,479 | 154,381 | 164,981 | 154,360 |



COMMUNITY DEVELOPMENT

The Community Development Department provides land use and infrastructure planning and management services to the City and to City customers consistent with the Wheatland General Plan. Planning services are provided under contract with Raney & Associates. Engineering services are provided under contract with Coastland Engineering. Other Contract Services include the annual Yuba County LAFCO fee and the Yuba-Sutter Economic Development fee.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 10,557 | 12,734 | 12,734 | 12,687 |
| Payroll Expenses & Benefits | 4,380 | 4,976 | 4,976 | 4,720 |
| Total Personnel | 14,937 | 17,710 | 17,710 | 17,407 |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | 500 | 500 | 500 |
| Advertising | - | 1,000 | 1,000 | 1,000 |
| Planning Services | 79,700 | 80,000 | 80,000 | 95,703 |
| Engineer | 40,324 | 65,000 | 75,000 | 65,000 |
| Contracted Services | 26,064 | 40,000 | 40,000 | 40,000 |
| Dues & Subscriptions | - | - | 853 | - |
| Inspections/Code Enforcement | - | - | - | - |
| Total Supplies & Services | 146,087 | 186,500 | 197,353 | 202,203 |
| Department Total | 161,024 | 204,210 | 215,063 | 219,610 |



BUILDING INSPECTION

The Building Inspection Department inspects and enforces safety and code compliance per Federal, State and Local Agency regulations. Building Permit Fees are designed to cover most of the inspection services. Beginning in February 2019, inspection services are provided by Yuba County under a contract with the City. Code compliance services are provided by non-sworn police personnel.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Planning Services | - | - | - | - |
| Engineer | 1,747 | - | 254 | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | 1,747 | - | 254 | - |
| Department Total | 1,747 | - | 254 | - |



POLICE

The Police Department is responsible for providing public safety services for the City that include: Administration, Uniformed Patrol, Investigative Services, Traffic Enforcement, and Special Patrol Services for school and public events. Expenses include dispatch services provided under contract with Yuba County Sheriff.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 803,930 | 822,437 | 875,000 | 895,147 |
| Payroll Expenses & Benefits | 240,081 | 239,734 | 239,734 | 246,340 |
| Total Personnel | 1,044,012 | 1,062,171 | 1,114,734 | 1,141,487 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 21,967 | 12,000 | 12,000 | 12,000 |
| Uniform Allowance | 9,470 | 14,000 | 14,000 | 15,000 |
| Utilities | 9,888 | 10,000 | 14,000 | 13,000 |
| Telephone | 20,926 | 17,000 | 20,000 | 20,000 |
| Rents and Leases | 4,769 | 3,500 | 3,500 | 3,500 |
| Equipment Maintenance | 18,206 | 16,000 | 16,000 | 16,000 |
| Fuel | 21,685 | 23,500 | 28,500 | 28,500 |
| Building & Grounds Maintenance | 172 | 1,500 | 1,500 | 1,500 |
| Contracted Services | 81,454 | 80,000 | 80,000 | 90,000 |
| Recruitment Expense | 4,002 | 6,000 | 12,000 | 8,000 |
| Dues & Subscriptions | 4,614 | | (4,000) | 5,000 |
| Travel & Training | 18,612 | 15,000 | 15,000 | 15,000 |
| Small Arms and Ammunition | 7,059 | 5,000 | 5,000 | 5,000 |
| Small Equipment | 27,037 | 20,000 | 22,000 | 20,000 |
| Total Supplies & Services | 249,862 | 223,500 | 239,500 | 252,500 |
| TOTAL EXPENSES | 1,293,873 | 1,285,671 | 1,354,234 | 1,393,987 |
| CAPITAL OUTLAY | 101,364 | - | 67,000 | - |
| Department Total | 1,395,237 | 1,285,671 | 1,421,234 | 1,393,987 |



FIRE

The City of Wheatland is a member agency with the Wheatland Fire Authority, a joint powers authority that includes the Plumas Brophy Fire District and the Wheatland Fire Department. By agreement, the City's annual contribution to the Fire Authority is increased no less than the prior year percent change in the CPI for all urban consumers. The increase for FY 2021-2022 is 3.5%.

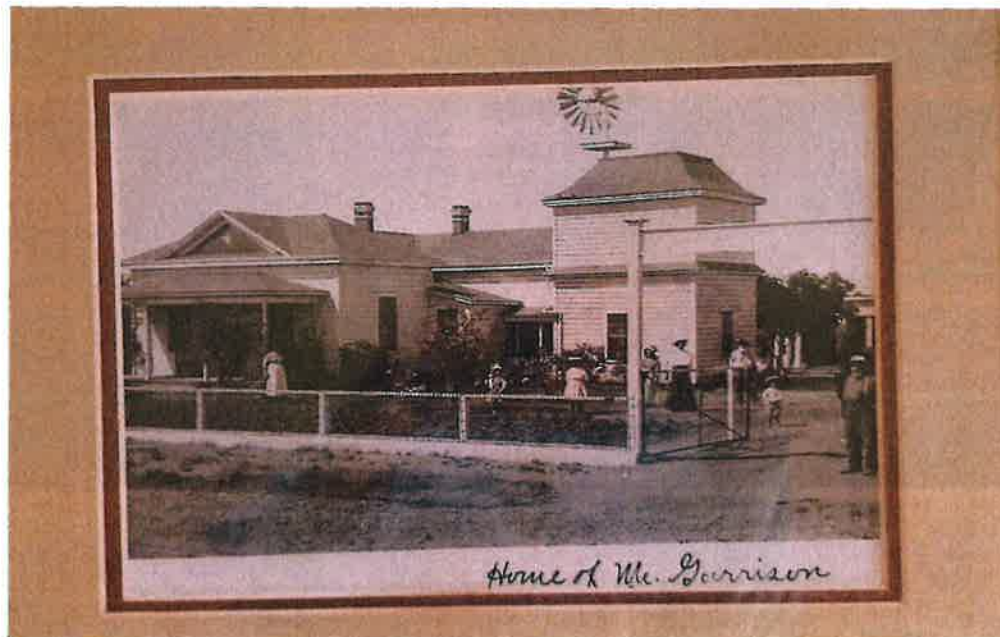
| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|---------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| SUPPLIES & SERVICES: | | | | |
| Contracted Services | 160,210 | 165,817 | 165,817 | 179,580 |
| Miscellaneous | - | - | - | - |
| Subtotal Supplies & Services | 160,210 | 165,817 | 165,817 | 179,580 |
| Department Total | 160,210 | 165,817 | 165,817 | 179,580 |



PUBLIC WORKS

The Public Works Department is responsible for the maintenance of general City facilities, drainage facilities, and the City's 17.08 miles of public streets and roads.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 21,994 | 37,828 | 12,500 | 40,912 |
| Payroll Expenses & Benefits | 5,124 | 4,779 | 4,779 | 6,340 |
| Total Personnel | 27,119 | 42,607 | 17,279 | 47,252 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 4,698 | 9,000 | 6,000 | 8,000 |
| Clothing Allowance | 584 | 1,000 | 1,000 | 1,000 |
| Utilities | 15,725 | 14,000 | 22,000 | 20,000 |
| Telephone | 1,431 | 1,800 | 1,800 | 1,800 |
| Rents and Leased Equipment | 1,521 | 2,500 | 2,500 | 2,000 |
| Equipment Maintenance | 1,708 | 2,000 | 2,000 | 2,500 |
| Fuel | 1,378 | 1,400 | 1,600 | 1,600 |
| Contracted Services | 8,393 | 5,000 | 8,000 | 9,000 |
| Miscellaneous | 1,276 | 2,000 | - | 1,000 |
| Small Equipment | - | 2,000 | 2,000 | 2,000 |
| Total Supplies & Services | 36,714 | 40,700 | 46,900 | 48,900 |
| Department Total | 63,833 | 83,307 | 64,179 | 96,152 |



PARKS

The Parks Department accounts for costs associated with the repair and maintenance of the City's four parks and the Community Center.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 21,694 | 20,150 | 20,150 | 16,803 |
| Payroll Expenses & Benefits | 6,974 | 7,550 | 7,550 | 5,824 |
| Total Personnel | 28,668 | 27,700 | 27,700 | 22,627 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 4,626 | 8,000 | 6,000 | 7,000 |
| Uniform Allowance | 584 | 1,000 | 1,000 | 1,000 |
| Utilities | 35,394 | 44,000 | 39,000 | 42,000 |
| Telephone | 404 | 500 | 500 | 500 |
| Rents and Leased Equipment | 378 | 500 | 500 | 500 |
| Equipment Maintenance | 1,514 | 1,000 | 1,000 | 2,000 |
| Fuel | 1,469 | 1,400 | 1,750 | 2,000 |
| Building & Grounds Maintenance | - | 1,500 | - | 500 |
| Contracted Services | 3,552 | 22,500 | 16,000 | 10,000 |
| Dues & Subscriptions | 660 | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 48,582 | 81,400 | 66,750 | 66,500 |
| Department Total | 77,250 | 109,100 | 94,450 | 89,127 |

1914 Wheatland 4th of July Parade



Front Street & 4th St. by the IOOF building.
The Wheatland water tower is in the background



Front Street looking south. On the right is the train station.



Downtown Wheatland on Front St.



This was taken on 3rd St. behind the old Elwood Hotel which was just east of Bill's Place.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for a specific purpose. The City's Special Revenue Funds include:

Street Maintenance (Gas Tax)

Road Maintenance & Rehabilitation Act – SB-1 (SB-1)

Transportation Development Act (TDA)

Supplemental Law Enforcement (SLES)

Community Development Block Grants (CDBG)

Economic Development

Wheatland Ranch/Ryan Town Landscape and Lighting District (LLD)

Park Place Landscape and Lighting District (LLD)

Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch)

Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks East Estates Facilities)

Pumpkin Farm Joint Admission

Wheatland Community Garden

Pool Operations

Heritage Oaks West

General Plan Update



STREET MAINTENANCE (GAS TAX)

The Street Maintenance (Gas Tax) Fund accounts for costs associated with the City's Public Works activities to preserve and maintain the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street right-of-way. Gas Tax revenue is derived from a per gallon excise tax imposed by the State and passed through to the City. Yuba County Measure D revenue is a fifteen cent per ton charge on mined aggregate and sand and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County. The General Fund contributes annually to street maintenance. Utility costs are for street lighting. Engineering services are provided under contract with Coastland Engineering.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Gas Tax revenue | 83,877 | 98,008 | 98,211 | 103,372 |
| Yuba County Measure D | 14,293 | 4,000 | 4,000 | 4,000 |
| Interest | 563 | 700 | 120 | 120 |
| Congestion Relief | - | - | - | - |
| Transfer in from Hooper Capital Proj | - | - | 5,489 | - |
| Transfer in from General Fund | 60,000 | 60,000 | 60,000 | 60,000 |
| Total Revenue | 158,733 | 162,708 | 167,820 | 167,492 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 63,032 | 67,694 | 65,000 | 63,337 |
| Payroll Expenses & Benefits | 19,158 | 23,707 | 19,000 | 19,336 |
| Total Personnel | 82,190 | 91,401 | 84,000 | 82,673 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 15,545 | 17,617 | 17,617 | 18,625 |
| Supplies | 2,246 | 15,000 | 3,500 | 15,000 |
| Utilities | 21,431 | 25,000 | 25,000 | 26,000 |
| Equipment Maintenance | - | 1,000 | - | 1,000 |
| Engineering | 34,898 | 25,000 | 25,000 | 25,000 |
| Contract Services | 786 | 4,000 | 5,000 | 4,000 |
| Dues and Subscriptions | - | 150 | 1,000 | 1,000 |
| Total Supplies & Services | 74,905 | 87,767 | 77,117 | 90,625 |
| CAPITAL OUTLAY | 35,035 | - | - | 23,500 |
| Total Expenses | 192,131 | 179,168 | 161,117 | 196,798 |
| Net Increase (Decrease) to Fund | (33,398) | (16,460) | 6,703 | (29,306) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 92,611 | 59,214 | 59,214 | 65,917 |
| Ending Fund Balance | 59,214 | 42,754 | 65,917 | 36,611 |

ROAD MAINTENANCE & REHABILITATION SB-1 (SB-1)

The Road Maintenance (SB1) Fund accounts for costs associated with the repair and maintenance of of the City's roads. Road Repair and Accountability Act (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Road Repair & Accountability (SB1) | 67,499 | 72,374 | 71,527 | 79,940 |
| Interest | 23 | - | 250 | 275 |
| Transfer in from Gas Tax Fund | 35,035 | - | - | - |
| Total Revenue | 102,557 | 72,374 | 71,777 | 80,215 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Engineering | 12,243 | - | 10,000 | 25,000 |
| Contract Services | - | - | - | 45,000 |
| Dues and Subscriptions | 1,500 | - | - | - |
| Total Supplies & Services | 13,743 | - | 10,000 | 70,000 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 13,743 | - | 10,000 | 70,000 |
| Net Increase (Decrease) to Fund | 88,815 | 72,374 | 61,777 | 10,215 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 0 | 88,815 | 88,815 | 150,592 |
| Ending Fund Balance | 88,815 | 161,189 | 150,592 | 160,807 |

TRANSPORTATION DEVELOPMENT ACT

The TDA Fund accounts for revenues and expenses associated with street construction and street maintenance costs. TDA money is allocated from the California sales tax. The Sacramento Area Council of Governments is the designated regional transportation planning agency responsible for administering the TDA funds for the counties of Sacramento, Sutter, Yolo and Yuba. The TDA provides funding to local cities and counties for transit operations, capital projects, and for local street and roadway projects and bicycle and pedestrian projects.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| TDA Revenue | - | 80,000 | - | 237,955 |
| Misc Revenue | - | - | - | - |
| Interest income | 374 | 500 | 150 | 160 |
| Total Revenue | 374 | 80,500 | 150 | 238,115 |
| EXPENSES | | | | |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Equipment Maintenance | - | - | - | - |
| Fuel | - | - | - | - |
| Engineering | - | - | - | - |
| Contract Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 374 | 80,500 | 150 | 238,115 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 70,937 | 71,311 | 71,311 | 71,461 |
| Ending Fund Balance | 71,311 | 151,811 | 71,461 | 309,576 |

SUPPLEMENTAL LAW ENFORCEMENT FUND (SLES)

SLES funds are received from the State's COPS program and are allocated by the State Controller to counties to a SLES fund. The County allocates the money to the City based on a set formula. The use of SLES is limited to front-line municipal police activities. Revenues are transferred to the General Fund to offset the cost of police services.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Cops Revenue | 100,000 | 140,000 | 161,285 | 140,000 |
| Misc Income | - | - | - | - |
| Interest | 518 | 600 | 100 | 100 |
| Total Revenue | 100,518 | 140,600 | 161,385 | 140,100 |
| EXPENSES | | | | |
| TRANSFERS OUT | | | | |
| Vehicle Purchase | - | - | - | |
| Transfer to the General Fund | 183,740 | 140,000 | 161,285 | 140,000 |
| Total Expenses | 183,740 | 140,000 | 161,285 | 140,000 |
| Net Increase (Decrease) to Fund | (83,221) | 600 | 100 | 100 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 87,596 | 4,374 | 4,374 | 4,474 |
| Ending Fund Balance | 4,374 | 4,974 | 4,474 | 4,574 |

COMMUNITY DEVELOPMENT BLOCK GRANTS

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 2022, \$142,336 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Misc Income | - | - | - | - |
| Interest Earnings | 9 | 4 | 2 | 2 |
| Total Revenue | 9 | 4 | 2 | 2 |
| EXPENSES | | | | |
| Transfer to Fund 100 for | | | | |
| Loan repayment | 10,747 | - | - | - |
| Payment to Federal Government | | | | |
| Loan repayment | - | - | - | - |
| Total Expenses | 10,747 | - | - | - |
| Net Increase (Decrease) to Fund | (10,738) | 4 | 2 | 2 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 152,930 | 142,192 | 142,192 | 142,194 |
| Ending Fund Balance | 142,192 | 142,196 | 142,194 | 142,196 |

ECONOMIC DEVELOPMENT

The City of Wheatland is committed to be a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and a Community Partnership fee received from the City's waste hauler, Recology. FY 2022-23 expenses include ongoing economic development consulting and the annual membership in the Yuba Sutter Economic Development Corporation.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Yuba Water Agency Property Tax | 15,950 | 15,500 | 16,000 | 16,000 |
| Community Partnership Fee | 7,660 | 7,700 | 7,700 | 7,700 |
| Interest Income | - | - | - | - |
| Grant Funding | - | - | - | - |
| Transfer In | - | - | - | - |
| Total Revenue | 23,610 | 23,200 | 23,700 | 23,700 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES AND SERVICES | | | | |
| Supplies | - | - | - | - |
| Contracted Services | 3,500 | 35,000 | 25,000 | 35,000 |
| Total Supplies & Services | 3,500 | 35,000 | 25,000 | 35,000 |
| Total Expenses | 3,500 | 35,000 | 25,000 | 35,000 |
| Net Increase (Decrease) to Fund | 20,110 | (11,800) | (1,300) | (11,300) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 19,066 | 39,175 | 39,175 | 37,875 |
| Ending Fund Balance | 39,175 | 27,375 | 37,875 | 26,575 |

WHEATLAND RANCH/RYAN TOWN LIGHTING AND LANDSCAPE DISTRICT

The Wheatland Ranch LLD accounts for the revenues received from benefitted parcels within the Wheatland Ranch/Ryan Town subdivision. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with fund transfers from the General Fund.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | 57,622 | 57,500 | 57,500 | 59,750 |
| Interest Income | 33 | (100) | 15 | - |
| Transfer In | 8,000 | 11,200 | 11,200 | 7,119 |
| Total Revenue | 65,655 | 68,600 | 68,715 | 66,869 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 34,255 | 35,233 | 35,233 | 33,864 |
| Payroll Expenses & Benefits | 11,615 | 13,514 | 13,514 | 11,423 |
| Total Personnel | 45,870 | 48,747 | 48,747 | 45,287 |
| SUPPLIES AND SERVICES | | | | |
| Indirect Cost Allocation | 5,911 | 6,963 | 6,963 | 7,781 |
| Supplies | 1,776 | 1,700 | 1,700 | 1,700 |
| Utilities | 4,881 | 6,200 | 6,200 | 7,000 |
| Equipment Maintenance | 331 | 1,000 | 800 | 1,000 |
| Fuel | 1,060 | 1,200 | 1,200 | 1,300 |
| Building & Grounds Maintenance | | - | - | - |
| Contract Services | 2,756 | 2,700 | 2,800 | 2,800 |
| Total Supplies & Services | 16,715 | 19,763 | 19,663 | 21,581 |
| Total Expenses | 62,585 | 68,510 | 68,410 | 66,868 |
| Net Increase (Decrease) to Fund | 3,070 | 90 | 305 | 1 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 19,302 | 22,372 | 22,372 | 22,677 |
| Ending Fund Balance | 22,372 | 22,462 | 22,677 | 22,678 |

PARK PLACE LIGHTING AND LANDSCAPE DISTRICT

The Park Place LLD accounts for the revenues received from benefitted parcels within the Park Place subdivision. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with fund transfers from the General Fund.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | 48,262 | 49,000 | 49,000 | 49,851 |
| Interest income | 28 | - | 21 | - |
| Transfer In | 21,000 | 22,700 | 21,000 | 18,959 |
| Total Revenue | 69,289 | 71,700 | 70,021 | 68,810 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | 34,255 | 35,233 | 35,233 | 33,864 |
| Payroll Expenses & Benefits | 11,615 | 13,514 | 13,514 | 11,423 |
| Total Personnel | 45,870 | 48,747 | 48,747 | 45,287 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 5,965 | 7,361 | 7,361 | 8,122 |
| Supplies | 3,109 | 2,300 | 2,300 | 2,300 |
| Utilities | 6,864 | 8,500 | 8,500 | 8,500 |
| Fuel | 1,032 | 1,300 | 1,200 | 1,300 |
| Contract Services | 2,756 | 3,000 | 3,000 | 3,000 |
| Small Equipment | - | 300 | 300 | 300 |
| Total Supplies and Services | 19,726 | 22,761 | 22,661 | 23,522 |
| Total Expenses | 65,597 | 71,508 | 71,408 | 68,809 |
| Net Increase (Decrease) to Fund | 3,693 | 192 | (1,387) | 1 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 22,027 | 25,720 | 25,720 | 24,333 |
| Ending Fund Balance | 25,720 | 25,912 | 24,333 | 24,334 |

WHEATLAND PUBLIC SERVICES COMMUNITY FACILITIES DISTRICT 2015-1

The Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch) accounts for costs associated with providing public services and maintenance, operations, repair, or replacement of public infrastructure within the District. An annual assessment is levied on each parcel in the District where a final map has been recorded. Prior to FY 2018-2019, costs associated with establishing the District were incurred, however, no final maps were recorded. In FY 2018-2019 a final map with fifty parcels was recorded

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | 46,503 | 45,500 | 48,430 | 83,000 |
| Interest income | 156 | 200 | 100 | 200 |
| Total Revenue | 46,660 | 45,700 | 48,530 | 83,200 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | 24,705 | 24,358 | 27,000 | 58,230 |
| Payroll Expenses & Benefits | 7,291 | 7,902 | 7,902 | 17,090 |
| Total Personnel | 31,996 | 32,260 | 34,902 | 75,320 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | - | - | - | - |
| Supplies | - | - | - | - |
| Utilities | - | - | - | - |
| Contracted Services | 4,850 | 5,000 | 5,000 | 5,000 |
| Total Supplies and Services | 4,850 | 5,000 | 5,000 | 5,000 |
| Total Expenses | 36,846 | 37,260 | 39,902 | 80,320 |
| Net Increase (Decrease) to Fund | 9,813 | 8,440 | 8,628 | 2,880 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 32,339 | 42,152 | 42,152 | 50,780 |
| Ending Fund Balance | 42,152 | 50,592 | 50,780 | 53,660 |

WHEATLAND PUBLIC SERVICES COMMUNITY FACILITIES DISTRICT 2015-2

The Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks East Estates Facilities) accounts for costs associated with incurring bonded indebtedness to provide money for the construction and acquisition of certain improvements in the District. An annual assessment will be levied on landowners in the District when bonds are sold. Prior to FY 2017-2018, costs associated with establishing the District were incurred. It is not anticipated that bonds will be sold in FY 2022-2023, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Assessments | - | - | - | - |
| Interest income | (188) | (250) | (250) | (250) |
| Total Revenue | (188) | (250) | (250) | (250) |
| EXPENSES | | | | |
| PERSONNEL EXPENSES | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | - | - | - | - |
| Supplies | - | - | - | - |
| Utilities | - | - | - | - |
| Contracted Services | - | - | - | - |
| Planner | - | - | - | - |
| Total Supplies and Services | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | (188) | (250) | (250) | (250) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (33,284) | (33,472) | (33,472) | (33,722) |
| Ending Fund Balance | (33,472) | (33,722) | (33,722) | (33,972) |

PUMPKIN FARM JOINT ADMISSION

The Bishop's Pumpkin Farm is a 40-acre pumpkin farm providing agricultural entertainment/tourism activities. An Admissions Fee is imposed on ticketed entertainment functions. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admissions Fee collected is set aside in this fund to be used for projects agreed upon by the City and Bishop's.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Admission Fee | 48,200 | 40,000 | 46,022 | 47,000 |
| Interest | 179 | 160 | 130 | 150 |
| Total Revenue | 48,380 | 40,160 | 46,152 | 47,150 |
| EXPENSES | | | | |
| PERSONNEL EXPENSES | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 9,338 | 1,882 | 1,882 | 332 |
| Supplies | 1,006 | 4,000 | 522 | 4,000 |
| Attorney | - | - | 468 | - |
| Planner | - | - | - | - |
| Engineer | 1,755 | - | - | 2,000 |
| Contracted Services | - | 10,000 | 10,000 | 25,000 |
| Total Supplies and Services | 12,099 | 15,882 | 12,872 | 31,332 |
| Total Expenses | 12,099 | 15,882 | 12,872 | 31,332 |
| CAPITAL OUTLAY | | | | |
| | - | - | - | - |
| Net Increase (Decrease) to Fund | 36,280 | 24,278 | 33,280 | 15,818 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 17,484 | 53,764 | 53,764 | 87,044 |
| Ending Fund Balance | 53,764 | 78,042 | 87,044 | 102,862 |

WHEATLAND COMMUNITY GARDEN

The Wheatland Community Garden was established by the City to incorporate urban agriculture into existing City parkland and open space. The Garden consists of leased garden plots and the establishment of a Community Garden Association that provides daily operational oversight. In addition to lease revenue, the Garden receives donations from community members.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Lease & Donations | 248 | 340 | 250 | 250 |
| Transfer In | - | - | | |
| Interest | 75 | 100 | 96 | 100 |
| Total Revenue | 323 | 440 | 346 | 350 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Subtotal Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Small Equipment | - | 5,000 | - | 5,000 |
| Subtotal Supplies and Services | - | 5,000 | - | 5,000 |
| Total Expenses | - | 5,000 | - | 5,000 |
| Net Increase (Decrease) to Fund | 323 | (4,560) | 346 | (4,650) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 43,297 | 43,621 | 43,621 | 43,967 |
| Ending Fund Balance | 43,621 | 39,061 | 43,967 | 39,317 |

POOL OPERATIONS

In July 2019 Mr. David Creps, a longtime Wheatland resident, donated \$1,000,000 to the City of Wheatland for the purpose of maintaining and operating a future community swimming pool and an aquatic recreational program. The Wheatland School District is responsible for constructing the pool facility. If the facility is not built by 2026, the funds, plus interest, will be returned to the David Creps Revocable Trust.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Donations | - | - | - | - |
| Interest | 5,713 | 7,400 | 2,400 | 2,500 |
| Total Revenue | 5,713 | 7,400 | 2,400 | 2,500 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Subtotal Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Small Equipment | - | - | - | - |
| Subtotal Supplies and Services | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 5,713 | 7,400 | 2,400 | 2,500 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 1,018,062 | 1,023,775 | 1,023,775 | 1,026,175 |
| Ending Fund Balance | 1,023,775 | 1,031,175 | 1,026,175 | 1,028,675 |

HERITAGE OAKS WEST

In June 2007, a development agreement was entered into between the City and DeValentine Family Partnership ("developer") to facilitate the creation of a physical environment that will conform to and complement the goals of the City, protect natural resources from adverse impacts, and assist in implementing the goals of the City's General Plan. The property, located in the southwest area of the City, is called Heritage Oaks West. City costs associated with development of the property such as processing, review and action on permits or other entitlements were reimbursed by the developer. The project was suspended because of the Great Recession. The balance remaining in the fund, slightly over \$3,000 will be applied to costs incurred when the project resumes. It is not anticipated that there will be activity on the project in FY 2022-23.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Misc Income | - | - | - | - |
| Interest income | 63 | 60 | 25 | 25 |
| Total Revenue | 63 | 60 | 25 | 25 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages Admin | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Utilities | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | - | - | - | - |
| Engineer | - | - | - | - |
| Contract Services | - | - | - | - |
| Total Supplies and Services | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 63 | 60 | 25 | 25 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 3,247 | 3,310 | 3,310 | 3,335 |
| Ending Fund Balance | 3,310 | 3,370 | 3,335 | 3,360 |

GENERAL PLAN UPDATE

In January 2007, the City Council adopted Resolution 01-07 adopting a General Plan Update Surcharge Fee. This fund accounts for the per acre fee levied on owners of undeveloped land applying for a development project entitlement from the City. The fees will be used to offset the costs for a General Plan update. The one-time funding from the State of \$160,000 in FY 2020-2021 has been moved to the project funds and is identified as Housing Element Update (\$29,500) and AB 1600 Update (\$130,500).

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Misc Income | - | 160,000 | - | 50,000 |
| Grant Income | - | - | - | 100,000 |
| Transfers in From ARPA | - | - | - | 350,000 |
| Interest Income | 126 | 400 | 250 | 400 |
| Total Revenue | 126 | 160,400 | 250 | 500,400 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | 95 | - |
| Payroll Expenses & Benefits | - | - | 20 | - |
| Total Personnel | - | - | 115 | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | 160,000 | - | 500,000 |
| Subtotal Supplies & Services | - | 160,000 | - | 500,000 |
| CAPITAL OUTLAY | - | - | - | - |
| Total Expenses | - | 160,000 | 115 | 500,000 |
| Net Increase (Decrease) to Fund | 126 | 400 | 135 | 400 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 22,369 | 22,495 | 22,495 | 22,630 |
| Ending Fund Balance | 22,495 | 22,895 | 22,630 | 23,030 |

SPECIAL REVENUE IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Enterprise section of this budget beginning on page 54. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Bear River Impact Fund

Regional Bypass Impact Fund

Road Circulation Impact Fund

City Hall Facilities Impact Fund

Vehicles and Equipment Impact Fund

Public Works Facilities Impact Fund

Law Enforcement Facilities Impact Fund

Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Storm Drainage Impact Fund

Caliterra Subdivision Impact Fee



BEAR RIVER IMPACT FUND

In 2010, improvements to the Bear River levee were completed. 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 landowner's 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. As development occurs, the fees collected will be allocated to this fund to eliminate the deficit and to the Sewer Impact Fund to pay off loans made to developers to complete the levee improvements. Remaining fees collected will be used to reimburse the landowners that provided funding benefitting lands beyond their property.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 830 | - | 324,756 | - |
| Misc Income | - | - | - | - |
| Interest Income | (250) | (340) | - | - |
| Total Revenue | 580 | (340) | 324,756 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contract Services | - | - | - | - |
| Subtotal Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 580 | (340) | 324,756 | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (44,497) | (43,917) | (43,917) | 280,839 |
| Ending Fund Balance | (43,917) | (44,257) | 280,839 | 280,839 |

REGIONAL BYPASS IMPACT FUND

This fund accounts for the fees collected on new development to help fund the construction of the proposed Highway 65 bypass. The fee has been replaced with a County fee accounted for by the Sutter Yuba Transportation Improvement Authority.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | 104 | 140 | 42 | 45 |
| Total Revenue | 104 | 140 | 42 | 45 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 104 | 140 | 42 | 45 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 18,504 | 18,608 | 18,608 | 18,650 |
| Ending Fund Balance | 18,608 | 18,748 | 18,650 | 18,695 |

ROAD CIRCULATION IMPACT FUND

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals. The fund balance includes a \$50,000 receivable due from the Public Meeting Facilities Impact Fund and a \$75,510 receivable due from the Fire Impact Fund.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 15,339 | - | - | - |
| Interest Income | 758 | 1,000 | 330 | 350 |
| Total Revenue | 16,097 | 1,000 | 330 | 350 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 16,097 | 1,000 | 330 | 350 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 257,884 | 273,981 | 273,981 | 274,311 |
| Ending Fund Balance | 273,981 | 274,981 | 274,311 | 274,661 |

CITY HALL FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to provide a new City Hall with space to adequately serve the public and to house the City's various operational functions. The Fund Balance includes a \$150,000 receivable from the City's Public Meetings Impact Fund.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 582 | - | - | - |
| Interest Income | 18 | 22 | 10 | 12 |
| Total Revenue | 599 | 22 | 10 | 12 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 599 | 22 | 10 | 12 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 152,990 | 153,590 | 153,590 | 153,600 |
| Ending Fund Balance | 153,590 | 153,612 | 153,600 | 153,612 |

VEHICLES AND EQUIPMENT IMPACT FUND

This fund accounts for the fees collected on new development to expand the general pool car fleet and the fleet of maintenance vehicles required to maintain anticipated growth in the City.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 63 | - | - | - |
| Interest Income | 2 | 3 | 1 | 1 |
| Total Revenue | 65 | 3 | 1 | 1 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Capital Outlay | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 65 | 3 | 1 | 1 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 406 | 471 | 471 | 472 |
| Ending Fund Balance | 471 | 474 | 472 | 473 |

PUBLIC WORKS FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to construct a second City maintenance yard in the northwest section of the City which would include an administrative building, a fleet maintenance building, a street/storm drainage maintenance structure, a utilities structure, a storage building and a parks maintenance building.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 266 | - | - | - |
| Interest Income | 30 | 40 | 12 | 15 |
| Total Revenue | 296 | 40 | 12 | 15 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 296 | 40 | 12 | 15 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 5,338 | 5,634 | 5,634 | 5,646 |
| Ending Fund Balance | 5,634 | 5,674 | 5,646 | 5,661 |

LAW ENFORCEMENT FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to acquire land and construct facilities to house the City's law enforcement services, add equipment assigned to officers, acquire hardware and software for advanced crime analysis and record keeping, and to add various types of law enforcement vehicles.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 1,662 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 28 | 35 | 14 | 18 |
| Total Revenue | 1,691 | 35 | 14 | 18 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 1,691 | 35 | 14 | 18 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 4,772 | 6,462 | 6,462 | 6,476 |
| Ending Fund Balance | 6,462 | 6,497 | 6,476 | 6,494 |

FIRE DEPARTMENT FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to construct three new fire stations, add engines, equipment and vehicles, and the construction of a training tower. This fund borrowed \$75,510 from the Road Circulation Fund to pay for a portion of the Westates fire engine creating a negative fund balance. As impact fees are collected, the loan will be repaid.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 4,176 | - | - | - |
| Interest Income | 86 | 110 | - | - |
| Total Revenue | 4,262 | 110 | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 4,262 | 110 | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (60,845) | (56,583) | (56,583) | (56,583) |
| Ending Fund Balance | (56,583) | (56,473) | (56,583) | (56,583) |

PARKLAND FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to acquire land for and develop approximately 89.5 acres of a combination of neighborhood, community and sports parks designed to meet the City's youth and adult needs for casual and programmed sports and activity use and acquire 200 acres of open space to maintain the existing ratio of open space to developed space within the City's limits. In FY 2019-2020, the City used contract services to prepare a grant request for Proposition 68 park improvement funds.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | 81 | 110 | 32 | 35 |
| Total Revenue | 81 | 110 | 32 | 35 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 81 | 110 | 32 | 35 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 14,302 | 14,383 | 14,383 | 14,415 |
| Ending Fund Balance | 14,383 | 14,493 | 14,415 | 14,450 |

PUBLIC MEETING FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to construct public meeting facilities to be used as teen centers, senior centers, gymnasiums, general use community centers, and similar facilities dedicated for use by the community's residents. The facilities will contain various rooms for classes, meetings and sport activities. In 2007, this fund borrowed \$150,000 from the City Hall Fund and \$50,000 from the Road Circulation Fund creating a negative fund balance. As impact fees are collected the loans will be repaid.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | - | - |
| Interest Income | 67 | 90 | 30 | 35 |
| Total Revenue | 67 | 90 | 30 | 35 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 67 | 90 | 30 | 35 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | (188,170) | (188,103) | (188,103) | (188,073) |
| Ending Fund Balance | (188,103) | (188,013) | (188,073) | (188,038) |

STORM DRAINAGE IMPACT FUND

This fund accounts for the fees collected on new development to construct or reconstruct stormwater collection systems, channels, and detention basins in various parts of the City.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 4,590 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 374 | 500 | 160 | 185 |
| Total Revenue | 4,964 | 500 | 160 | 185 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| CAPITAL OUTLAY | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 4,964 | 500 | 160 | 185 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 65,711 | 70,676 | 70,676 | 70,836 |
| Ending Fund Balance | 70,676 | 71,176 | 70,836 | 71,021 |

CALITERRA SUBDIVISION IMPACT FUND

This fund accounts for the fees collected pursuant to a development agreement and subsequent amendments, covering the Caliterra Subdivision. With homes now being built in the subdivision, this fund was established.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | - | - | 426,880 | - |
| Misc Income | - | - | - | - |
| Interest Income | - | - | - | - |
| Total Revenue | - | - | 426,880 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| CAPITAL OUTLAY | - | - | - | - |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | - | - | 426,880 | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | 426,880 |
| Ending Fund Balance | - | - | 426,880 | 426,880 |

ENTERPRISE FUNDS

UTILITY ENTERPRISE FUNDS

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The City has two enterprise funds, Water and Wastewater. Three Special Revenue funds; the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treatment Impact Fund, provide a funding source for future water and wastewater facilities expansion.

Water Fund

Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

In 2007, the City County adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. The following Impact Funds relate specifically to water and wastewater projects. Other impact funds can be found beginning on page 42 of this budget. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Water Distribution Fund

Sewer Collection Impact Fund

Wastewater Treatment Impact Fund

WATER

The Water Fund accounts for the revenues and expenses of operating the City's water system. The City's water supply comes from six groundwater sources (wells). The City's water system consists of wells and pumping systems, chemical treatment systems, storage tanks and a distribution system of lines and meters. Monthly water charges to customers pays the cost of providing water service which includes operation, maintenance, repair and replacement of facilities and repayment of two loans.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Utility Revenue | 1,106,129 | 1,140,000 | 1,140,000 | 1,175,000 |
| Grant Revenue | 126,586 | - | - | - |
| Miscellaneous Income | - | - | 361 | - |
| Interest Income | 3,332 | 5,000 | 2,000 | 2,000 |
| Total Revenue | 1,236,047 | 1,145,000 | 1,142,361 | 1,177,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 253,070 | 285,897 | 300,000 | 325,800 |
| Payroll Expenses & Benefits | 76,307 | 99,224 | 79,000 | 101,076 |
| Total Personnel | 329,377 | 385,121 | 379,000 | 426,876 |
| SUPPLIES & SERVICES: | | | | |
| Indirect Cost Allocation | 99,860 | 112,222 | 112,222 | 125,946 |
| Postage | 3,190 | 3,200 | 5,000 | 7,500 |
| Supplies | 24,589 | 48,000 | 50,000 | 52,000 |
| Clothing Allowance | 922 | 1,000 | 1,200 | 1,200 |
| Utilities | 97,611 | 100,000 | 110,000 | 120,000 |
| Telephone | 2,993 | 2,500 | 3,000 | 2,500 |
| Rents and Leased Equipment | - | 5,000 | 500 | 5,000 |
| Equipment Maintenance | 28,865 | 10,000 | 33,000 | 15,000 |
| Fuel | 2,161 | 2,500 | 3,000 | 3,500 |
| Engineer | 5,378 | 15,000 | 5,000 | 15,000 |
| Contracted Services | 50,838 | 50,000 | 60,000 | 60,000 |
| Dues & Subscriptions | 12,048 | 14,000 | 20,000 | 20,000 |
| Travel & Training | 10 | 1,500 | 500 | 1,500 |
| Bank Charges | 4,169 | 4,200 | 7,000 | 7,000 |
| Insurance - Liability & Property | 34,887 | 35,000 | 40,000 | 42,000 |
| Miscellaneous | - | - | - | - |
| Interest Expense | 104,912 | 82,250 | 83,075 | 80,512 |
| Small Equipment | 10,592 | 3,000 | 1,000 | 3,000 |
| Depreciation Expense | 170,158 | 171,000 | 176,000 | 185,000 |
| Total Supplies & Services | 653,183 | 660,372 | 710,497 | 746,658 |
| CAPITAL OUTLAY | - | 40,000 | - | - |
| Total Expenses | 982,559 | 1,085,493 | 1,089,497 | 1,173,534 |
| Net Increase (Decrease) to Net Position | 253,488 | 59,507 | 52,864 | 3,466 |
| NET POSITION | | | | |
| Beginning Net Position | 535,048 | 788,536 | 788,536 | 841,400 |
| Ending Net Position | 788,536 | 848,043 | 841,400 | 844,866 |

WASTEWATER

The Wastewater Fund accounts for the revenues and expenses of operating the City's sewer system. The system consists of collection lines, sewage pump lift stations, and a wastewater treatment plant. Monthly charges to customers pays for the cost of operations, facility replacement and a loan repayment.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Utility Revenue | 993,845 | 1,036,000 | 1,028,000 | 1,058,840 |
| Contributed Capital | 342,982 | - | - | - |
| Interest Income | 4,171 | 5,400 | 2,000 | 2,400 |
| Total Revenue | 1,340,997 | 1,041,400 | 1,030,000 | 1,061,240 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 275,369 | 303,073 | 304,000 | 291,432 |
| Payroll Expenses & Benefits | 79,238 | 107,523 | 89,000 | 90,919 |
| Total Personnel | 354,607 | 410,596 | 393,000 | 382,351 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 122,824 | 125,427 | 125,427 | 141,177 |
| Postage | 3,190 | 3,200 | 4,500 | 6,000 |
| Supplies | 7,116 | 17,500 | 17,500 | 17,500 |
| Clothing allowance | 922 | 1,200 | 1,200 | 1,200 |
| Utilities | 71,497 | 75,000 | 85,000 | 90,000 |
| Telephone | 1,586 | 1,700 | 1,700 | 1,700 |
| Rents and Leased Equipment | - | 5,000 | - | 5,000 |
| Equipment Maintenance | 6,507 | 30,000 | 30,000 | 30,000 |
| Fuel | 2,206 | 2,500 | 2,700 | 2,850 |
| Engineer | 750 | 15,000 | 1,500 | 15,000 |
| Contracted Services | 47,238 | 25,000 | 40,000 | 40,000 |
| Dues and Subscriptions | 26,621 | 27,000 | 28,000 | 28,000 |
| Travel & Training | 10 | 1,500 | 500 | 1,500 |
| Bank Charges | 4,169 | 3,000 | 5,000 | 5,000 |
| Insurance - Liability & Property | 34,887 | 35,000 | 40,000 | 42,000 |
| Miscellaneous | 8,203 | 6,000 | 8,134 | 6,000 |
| Interest Expense | 116,776 | 113,763 | 114,587 | 111,875 |
| Small Equipment | - | 5,000 | 500 | 5,000 |
| Depreciation Expense | 323,351 | 314,000 | 322,000 | 340,000 |
| Total Supplies & Services | 777,853 | 806,790 | 828,248 | 889,802 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 1,132,459 | 1,217,386 | 1,221,248 | 1,272,153 |
| Net Increase (Decrease) to Net Position | 208,538 | (175,986) | (191,248) | (210,913) |
| NET POSITION | | | | |
| Beginning Net Position | 396,441 | 604,979 | 604,979 | 413,731 |
| Ending Net Position | 604,979 | 428,993 | 413,731 | 202,818 |

WATER DISTRIBUTION IMPACT FEE

This fund accounts for the fees collected on new development to construct or reconstruct water distribution lines, four new water reservoirs, eighteen new wells, ten new connections to the existing system, and twenty-two SCADA stations in various parts of the City.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 2,845 | - | 168,658 | - |
| Misc Income | - | - | - | - |
| Interest Income | 386 | 500 | 160 | 1,500 |
| Total Revenue | 3,231 | 500 | 168,818 | 1,500 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Small Equipment | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 3,231 | 500 | 168,818 | 1,500 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 68,119 | 71,350 | 71,350 | 240,168 |
| Ending Fund Balance | 71,350 | 71,850 | 240,168 | 241,668 |

SEWER COLLECTION IMPACT FEE

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 1,458 | - | 55,468 | - |
| Misc Income | - | - | - | - |
| Interest Income | 40,019 | 52,000 | 14,000 | 15,000 |
| Total Revenue | 41,477 | 52,000 | 69,468 | 15,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | 14,131 | - | 17,759 | 35,000 |
| Engineering | 36,742 | - | 8,184 | 50,000 |
| Contracted Services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | 50,873 | - | 25,943 | 85,000 |
| CAPITAL OUTLAY | | | | |
| | - | - | - | - |
| Total Expenses | 50,873 | - | 25,943 | 85,000 |
| Net Increase (Decrease) to Fund | (9,396) | 52,000 | 43,525 | (70,000) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 4,110,011 | 4,100,616 | 4,100,616 | 4,144,141 |
| Ending Fund Balance | 4,100,616 | 4,152,616 | 4,144,141 | 4,074,141 |

WASTEWATER TREATMENT IMPACT FEE

This fund accounts for the fees collected on new development to expand the wastewater treatment plant to accommodate an additional 3,310,555 gallons of wastewater daily from new development.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Impact Fees | 8,517 | - | - | - |
| Misc Income | - | - | - | - |
| Interest Income | 173 | 230 | 100 | 110 |
| Total Revenue | 8,690 | 230 | 100 | 110 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Contracted Services | - | - | - | - |
| Small Equipment | - | - | - | - |
| Total Supplies & Services | - | - | - | - |
| CAPITAL OUTLAY | | | | |
| Total Expenses | - | - | - | - |
| Net Increase (Decrease) to Fund | 8,690 | 230 | 100 | 110 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 29,576 | 38,266 | 38,266 | 38,366 |
| Ending Fund Balance | 38,266 | 38,496 | 38,366 | 38,476 |

PROJECTS

Capital Projects are generally expenditures for equipment or buildings that have a useful life of greater than 3 years and a cost greater than \$10,000 or for large road maintenance or infrastructure projects. Special Projects can be one-time studies funded with grants, purchases with multiple funding sources, or developer deposits for planning and engineering studies. These projects often span multiple years. Future Projects are projects that are pending application approval from the agency providing the funding. Upon approval from the funding agency, these projects will be brought to Council for approval and budget amendment.

FY 2022-23 CAPITAL PROJECTS

Hooper Street

Comprehensive Drinking Water

Regional Sewer Design

Employment Zone

Agricultural Standards

Tobacco Grant

American Rescue Plan Act (ARPA)

6th Cycle Housing Element Update

AB-1600 Update

Spruce Park Improvements

Pool Construction

Little League Lights

REAP – 6th Cycle Housing Element

REAP – Housing Rezone

CAPITAL PROJECT – HOOPER STREET

This fund accounts for the revenue and expenses associated with the Hooper Street Project. This project will reconfigure and resurface Hooper Street in front of Wheatland Elementary School at State Highway 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement. The project was completed in FY 2021-2022.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Transfer from Gas Tax Fund | - | - | (5,489) | - |
| Transfer from TDA Fund | - | - | - | - |
| Contribution from School District | - | - | - | - |
| Total Revenue | - | - | (5,489) | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Engineer | 26,505 | - | - | - |
| Contracted Services | 256,654 | 5,474 | 39,876 | - |
| Total Supplies & Services | 283,159 | 5,474 | 39,876 | - |
| Total Expenses | 283,159 | 5,474 | 39,876 | - |
| Net Increase (Decrease) to Fund | (283,159) | (5,474) | (45,365) | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 328,524 | 45,365 | 45,365 | - |
| Ending Fund Balance | 45,365 | 39,891 | - | - |

CAPITAL PROJECT – COMPREHENSIVE DRINKING WATER

This fund accounts for the revenues and expenses associated with upgrades to the City's supply, residential, and commercial meters and meter reading system and associated updated software. Repairs to the tower repair will replace the City's source of water pressure. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program. Expected completion is June 2023.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | 1,236,368 | 306,637 | 929,731 |
| Transfer In From ARPA | - | - | - | 110,000 |
| Miscellaneous | 19,817 | - | - | - |
| Total Revenue | 19,817 | 1,236,368 | 306,637 | 1,039,731 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Software | - | 40,000 | - | 40,000 |
| Attorney | - | 1,500 | - | 1,500 |
| Planner | - | - | - | - |
| Engineering | 10,895 | 12,800 | 16,278 | - |
| Administration | - | 43,000 | - | 43,000 |
| Contract Services | 41,250 | 1,139,068 | 41,250 | 845,231 |
| Miscellaneous | 1,793 | - | 1,793 | - |
| Capital Outlay | - | - | 247,316 | 110,000 |
| Total Supplies & Services | 53,938 | 1,236,368 | 306,637 | 1,039,731 |
| Total Expenses | 53,938 | 1,236,368 | 306,637 | 1,039,731 |
| Net Increase (Decrease) to Fund | (34,122) | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 34,122 | - | - | - |
| Ending Fund Balance | - | - | - | - |

CAPITAL PROJECT – REGIONAL SEWER CONNECTION

This fund accounts for the revenues and expenses associated with the preliminary design, environmental review, permitting and final design activities required to replace the City's existing treatment plant with a regional solution by conveying the City's current and future wastewater to the Olivehurst Public Utilities District system.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Yuba Water Agency | 329,844 | 2,085,320 | 1,629,000 | 866,476 |
| Miscellaneous | - | - | - | - |
| Total Revenue | 329,844 | 2,085,320 | 1,629,000 | 866,476 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Attorney | 450 | - | 7,500 | 15,000 |
| Planner | 47,882 | - | 100,000 | - |
| Engineering | 278,332 | 1,302,180 | 1,500,000 | 801,476 |
| Administration | - | 478,140 | - | - |
| Contracted Services | 3,180 | 305,000 | 20,000 | 50,000 |
| Miscellaneous | - | - | 1,500 | - |
| Total Supplies & Services | 329,844 | 2,085,320 | 1,629,000 | 866,476 |
| Total Expenses | 329,844 | 2,085,320 | 1,629,000 | 866,476 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT – EMPLOYMENT ZONE FEASIBILITY

This fund accounts for the revenue and expenses associated with the \$100,000 grant from SACOG to prepare an Employment Zone Feasibility analysis. The purpose of the analysis is to identify a preferred business park site, analyze feasibility, and determine the action steps required to achieve success in job creation.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | 80,714 | 27,908 | 27,908 | - |
| Recovery of Labor and Benefits | - | - | - | - |
| Total Revenue | 80,714 | 27,908 | 27,908 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | 8,298 | 5,000 | 5,000 | - |
| Engineer | 113 | - | - | - |
| Contract Services | 64,968 | 22,908 | 22,908 | - |
| Miscellaneous | 7,336 | - | - | - |
| Total Supplies & Services | 80,714 | 27,908 | 27,908 | - |
| Total Expenses | 80,714 | 27,908 | 27,908 | - |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT – AGRICULTURAL STANDARDS

This fund accounts for the revenue and expenses associated with the preparation of the citywide Agricultural Production Standards. The standards will apply to existing and on-going agricultural production within the City of Wheatland. This project is funded by the Bear River Walnut Ranch.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Misc Income | 9,385 | 5,000 | 2,744 | - |
| Recovery of Labor and Benefits | - | - | - | - |
| Total Revenue | 9,385 | 5,000 | 2,744 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | 8,506 | 5,000 | 2,744 | - |
| Miscellaneous | 879 | - | - | - |
| Total Supplies & Services | 9,385 | 5,000 | 2,744 | - |
| Total Expenses | 9,385 | 5,000 | 2,744 | - |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT - TOBACCO GRANT

This fund accounts for the revenues and expenses associated with grant funding received from the California Department of Justice for efforts to reduce early onset of youth using alcohol, tobacco, and other drugs.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | 2,466 | 16,708 | 1,444 | 12,798 |
| Micellaneous | - | | | |
| Total Revenue | 2,466 | 16,708 | 1,444 | 12,798 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | | - |
| Payroll Expenses & Benefits | - | - | | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | 1,504 | 16,708 | 1,444 | 12,798 |
| Dues & Subscriptions | - | - | - | |
| Miscellaneous | - | - | - | |
| Small Equipment | 962 | - | - | |
| Total Supplies & Services | 2,466 | 16,708 | 1,444 | 12,798 |
| Total Expenses | 2,466 | 16,708 | 1,444 | 12,798 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT - COVID 19 / ARPA

This fund accounts for the revenues and expenses associated with grant funding received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA) to assist with expenses incurred due to the COVID-19 pandemic and provide economic stimulus to the country. CARES funding totaling \$50,000 was received in FY 2020 and FY 2021 and was used to offset public safety costs. ARPA money totaling \$926,504 will be received in two tranches in FY 2022 with spending expected in FY 2023.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | 38,295 | - | 463,252 | 463,252 |
| Micellaneous | - | - | - | |
| Total Revenue | 38,295 | - | 463,252 | 463,252 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Equipment Maintenance | - | - | - | - |
| Planner | - | - | - | - |
| Engineer | - | - | - | - |
| Dues & Subscriptions | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Small Equipment | - | - | - | 268,000 |
| Transfer Out to Comprehensive Water | - | - | - | 110,000 |
| Transfer Out for Gen Plan Update | - | - | - | 350,000 |
| Transfer Out for Public Safety | 38,295 | - | - | - |
| Total Supplies & Services | 38,295 | - | - | 728,000 |
| Total Expenses | 38,295 | - | - | 728,000 |
| Net Increase (Decrease) to Fund | - | - | 463,252 | (264,748) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | 463,252 |
| Ending Fund Balance | - | - | 463,252 | 198,504 |

SPECIAL PROJECT – 6TH CYCLE HOUSING ELEMENT UPDATE

This fund accounts for the grant revenue and expenses associated with a \$65,000 Local Early Action Planning (LEAP) grant. The grant provides funding to prepare and adopt planning documents, process improvements that accelerate housing production, and facilitate compliance in implementing the 6th cycle of the regional housing need assessment.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | 45,000 | 50,000 | 15,000 |
| Miscellaneous | - | - | - | - |
| Total Revenue | - | 45,000 | 50,000 | 15,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | - | 45,000 | 50,000 | 15,000 |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | - | 45,000 | 50,000 | 15,000 |
| Total Expenses | - | 45,000 | 50,000 | 15,000 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT - AB 1600 UPDATE

This fund accounts for the grant revenue and expenses associated with a \$130,500 grant from the California Department of Housing and Community Development. The grant provides financial assistance to local governments to update planning documents and land use ordinances. The City will use the grant monies to update the City's land use pattern, update the City's background General Plan studies and prepare an AB 1600 Fee Study.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | 44,466 | 95,500 | - | 86,034 |
| Micellaneous | - | | | |
| Total Revenue | 44,466 | 95,500 | - | 86,034 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | | - |
| Payroll Expenses & Benefits | - | - | | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | | - | |
| Planner | 15,490 | 95,500 | - | 86,034 |
| Engineer | 23,654 | | | |
| Contract Services | 3,715 | | | |
| Miscellaneous | 1,607 | | - | |
| Total Supplies & Services | 44,466 | 95,500 | - | 86,034 |
| Total Expenses | 44,466 | 95,500 | - | 86,034 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT – SPRUCE PARK

This fund accounts for the revenue and expenses associated with meeting the requirements for a Prop 68 Park Improvement Grant totaling \$177,000. The Grant will be used for site improvements at Spruce Park.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | - | - | - |
| Transfer from General Fund | 50,000 | - | - | - |
| Total Revenue | 50,000 | - | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | - | - | - | - |
| Contracted Services | 4,000 | 50,000 | 26,852 | 19,148 |
| Total Supplies & Services | 4,000 | 50,000 | 26,852 | 19,148 |
| Total Expenses | 4,000 | 50,000 | 26,852 | 19,148 |
| Net Increase (Decrease) to Fund | 46,000 | (50,000) | (26,852) | (19,148) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | 46,000 | 46,000 | 19,148 |
| Ending Fund Balance | 46,000 | (4,000) | 19,148 | - |

SPECIAL PROJECT – POOL CONSTRUCTION

This fund accounts for the revenue and expenses associated with beginning a feasibility analysis, preliminary site design, and preliminary cost estimates for construction of a community pool in anticipation of competing for a \$3 million Grant from the State Department of Parks and Recreation Rural Recreation and Tourism Program.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | - | - | |
| Transfer from General Fund | 35,000 | | - | |
| Total Revenue | 35,000 | - | - | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | | - |
| Payroll Expenses & Benefits | - | - | | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Planner | - | - | - | - |
| Contracted Services | 23,690 | 35,000 | 11,310 | - |
| Total Supplies & Services | 23,690 | 35,000 | 11,310 | - |
| Total Expenses | 23,690 | 35,000 | 11,310 | - |
| Net Increase (Decrease) to Fund | 11,310 | (35,000) | (11,310) | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | 11,310 | 11,310 | - |
| Ending Fund Balance | 11,310 | (23,690) | - | - |

SPECIAL PROJECT – LITTLE LEAGUE LIGHTS

In the winter of 2021, the lighting system and safety netting at Tom Abe Field sustained damage from high winds during a storm event. This project is to repair the damage and retrofit the field with new, energy efficient LED lighting.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Developer Deposit | - | - | - | |
| Micellaneous | - | - | 58,165 | 108,527 |
| Total Revenue | - | - | 58,165 | 108,527 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | | - |
| Payroll Expenses & Benefits | - | - | | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | - | - | - | - |
| Engineer | - | - | 8,565 | 157,546 |
| Contract Services | - | - | 580 | - |
| Miscellaneous | - | - | 1 | - |
| Total Supplies & Services | - | - | 9,146 | 157,546 |
| Total Expenses | - | - | 9,146 | 157,546 |
| Net Increase (Decrease) to Fund | - | - | 49,019 | (49,019) |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | 49,019 |
| Ending Fund Balance | - | - | 49,019 | - |

SPECIAL PROJECT – REAP 6TH CYCLE HOUSING ELEMENT

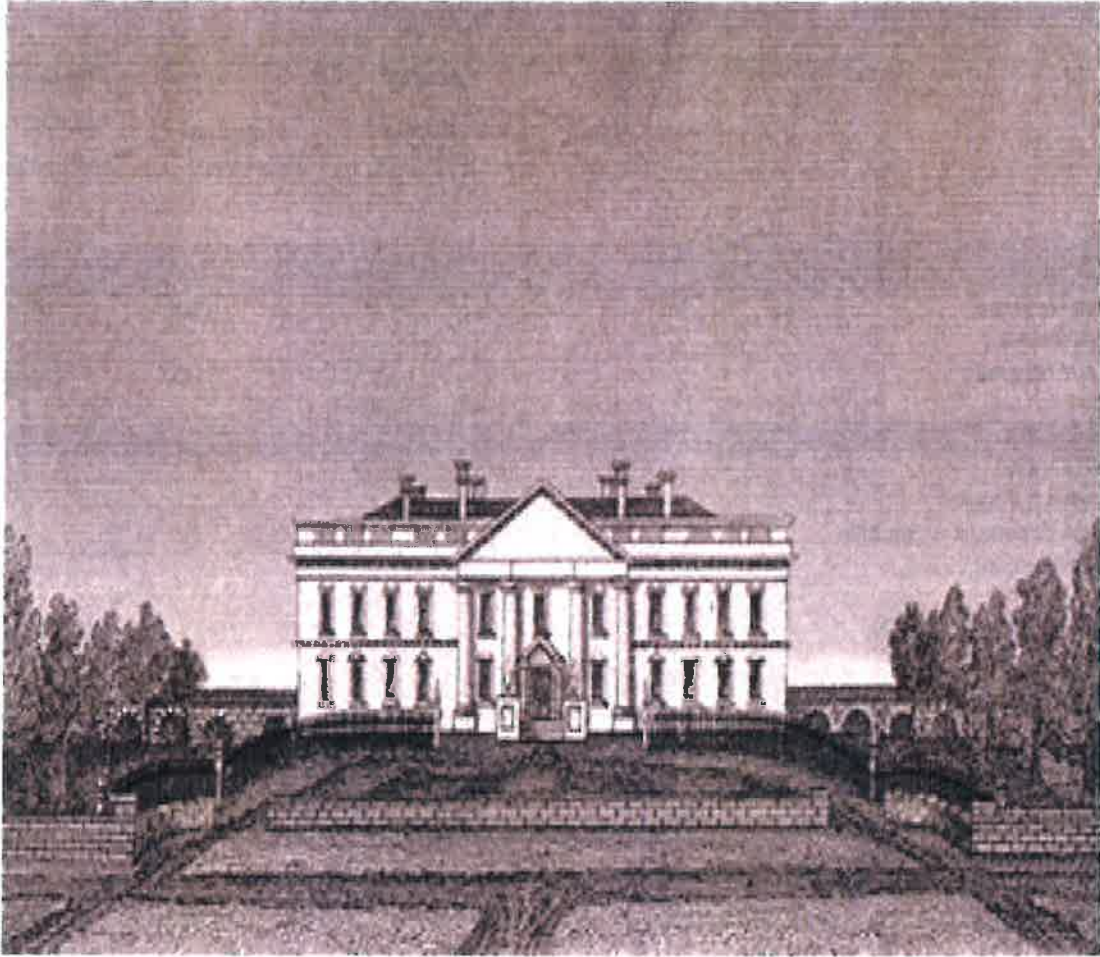
This fund accounts for the grant revenue and expenses associated with a Regional Earl Action Planning (REAP) grant. The grant provides funding to prepare and adopt planning documents, process improvements that accelerate housing production, and facilitate compliance in implementing the 6th cycle of the regional housing need assessment.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | - | 10,000 | - |
| Micellaneous | - | - | - | - |
| Total Revenue | - | - | 10,000 | - |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | - | - | 10,000 | - |
| Engineer | - | - | - | - |
| Contract Services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | - | - | 10,000 | - |
| Total Expenses | - | - | 10,000 | - |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |

SPECIAL PROJECT – REAP HOUSING REZONE

This fund is used to account for the revenue and expenses associated with the California Department of Housing and Community Development Regional Early Action Planning Grant (REAP) Multi-Family Residential Rezone Project.

| | Actual 2020/2021 | Adopted Budget 2021/2022 | Projected 2021/2022 | Proposed Budget 2022/2023 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Grant Revenue | - | - | 5,000 | 35,000 |
| Micellaneous | - | - | - | - |
| Total Revenue | - | - | 5,000 | 35,000 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES: | | | | |
| Supplies | - | - | - | - |
| Attorney | - | - | - | - |
| Planner | - | - | 5,000 | 35,000 |
| Engineer | - | - | - | - |
| Contract Services | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Supplies & Services | - | - | 5,000 | 35,000 |
| Total Expenses | - | - | 5,000 | 35,000 |
| Net Increase (Decrease) to Fund | - | - | - | - |
| FUND BALANCE | | | | |
| Beginning Fund Balance | - | - | - | - |
| Ending Fund Balance | - | - | - | - |



RESOLUTION NO. 19-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND
ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022-23**

WHEREAS the City of Wheatland's Proposed Budget for fiscal year 2022-23 reflects the financial plan necessary to meet the City's needs in the coming year; and,

WHEREAS the City Council of the City of Wheatland recognizes the need to continue to implement and enforce budget control policies.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wheatland as follows:

1. That the foregoing statements are true and correct.
2. That the City of Wheatland's 2022-23 proposed budget is hereby adopted as the City's operating budget for fiscal year 2022-23.
3. That the following sums of money are hereby appropriated from the revenue of the City of Wheatland for activities of the City during the 2022-23 fiscal year.

| | |
|-----------------------|------------------|
| General Fund | \$2,634,755 |
| Special Revenue Funds | 1,124,127 |
| Enterprise Funds | 2,530,687 |
| Project Funds | <u>2,959,733</u> |
| Total Budget | \$9,249,302 |

4. That the City will strive to maintain a balanced budget during fiscal year 2022-23. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the goal for fiscal year 2022-23 is established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other "one-time," non-recurring expenditures.

5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
6. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
7. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line-item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
8. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures, and fund equity.

Anticipated transfers between funds for operating purposes are defined in the adopted budget and can be made by City staff in accordance with the adopted budget. These transfers are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons. From time-to-time, interfund borrowings may be needed and are approved by the City Council as follows: The Director of Finance is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. A common example of interfund borrowing needs under this policy is for grant programs where costs are incurred on a reimbursement basis.

Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.

The funding of development entitlement processes will be from deposits received in advance of the City incurring costs. Both City staff and outside consultants are charged with coordinating the funding of these tasks to assure that deposits are received prior to incurring costs.

9. Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.
10. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2022-23 is hereby established as \$6,014,507.

The factors used to calculate the 2022-23 appropriations limit are the percentage change in California per capita personal income of 7.55% and the percentage change in the Yuba County population of 1.0035%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 28th day of June 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Rick West, Mayor

Lisa J. Thomason, City Clerk