



CITY OF WHEATLAND CALIFORNIA

Fiscal Year 2021-2022

OPERATING BUDGET



CHAPTER CCLV.

Act for the incorporation of the Town of Wheatland, Yuba County.

[Approved March 18, 1874.]

The People of the State of California, represented in Senate and Assembly, do enact as follows:

SECTION 1. The people of the Town of Wheatland shall be a body politic and corporate, under the style of the Trustees of the Town of Wheatland, and by that name they shall have succession; may complain and defend in all Courts, and in all actions and proceedings; purchase, receive, and hold property, and sell or otherwise dispose of the same for their common benefit.

SEC. 2. The boundaries of the Town of Wheatland shall be as follows, viz: Continue the west line of the town plat of the Town of Wheatland, as now on record in the Recorder's office of the County of Yuba, north, true to its bearings, three hundred feet from the northwest corner of the town plat; thence at a right angle east, and parallel with the northern line or boundary of the town, to a point where a line continued north from the east side of C street, and true to the bearing of C street, will intersect said line; thence south along the line continued from said C street to where it intersects the north boundary of the original town plat; thence along said north line to the northeast corner; thence north along the east line of lands belonging to C. K. Dam, three hundred feet from said northeast corner; thence at a right angle east to where such line will intersect the west line of lands owned by J. A. Tozor; thence south along said west line, and parallel with the east line of the original town plat, to a point where a line continued on the south side of Main street will intersect such line; thence west on said line, continued on south side of Main street, to where it intersects the east line of the original town plat; thence south along said east line to the southeast corner of the town plat; thence west on said south line to the west side of B street; thence, on the same bearing of said C street, south to the center of the first slough at the south side of the town; thence down the center of said slough to a point where a line continued from the original town plat, continued south

Effective July 1, 2021

Adopted by Resolution No. DRAFT

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

Susan Mahoney, 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, hops, and currently produces walnuts and almonds.

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MESSAGE FROM CITY MANAGER

June 8, 2021

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2021-2022 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2021-2022 fiscal year (FY). It has been developed with consideration for both the City's immediate needs and long-term financial goals and serves as a guide which allows the City to continue to provide service to our community while maintaining fiscal sustainability.

General Fund reserves have been reallocated to better address the needs of the City and ensure critical operations can continue in the event of an economic downturn. The Economic Uncertainty Reserve, currently 25% of General Fund expenses, has been increased to 40% of General Fund expenses. The General Fund unreserved fund balance is projected to be \$332,381. The Contingent Transactions Tax reserve has been reduced to \$333,333 as anticipated corrections have not occurred.

The FY 2021-2022 budget maintains a basic Operating & Maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed in the prediction of development activity. We anticipate modest building activity to occur within the next two years.

Revenues

General Fund revenues are projected to be up 5.6% over budgeted FY 2020-2021 revenues. This is mainly due to a steady increase in property tax, sales tax, and transactions tax revenue. These increases reflect current market conditions and do not include any additional housing or retail growth in the City. 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.

Property tax revenue is projected to increase 4% based on recent historical averages. Sales tax and transactions sales tax are projected to increase 3%. We are assuming a 4% increase in Franchise Tax revenue and continued receipt of Supplemental Law Enforcement Services Funds (SLESF). Based on current market conditions, we are not anticipating an increase in interest earnings.

Personnel

This budget maintains the level of sworn staffing for police protection services at five officers, one corporal, one sergeant, and the chief. An additional reserve officer has been added bringing the reserve officer total to 2 Reserve Sergeants and 3 Reserve Officers. Each reserve officer is budgeted at .25 FTE (full time equivalent). The 0.5 FTE Administrative Clerk position has been filled and a 0.5 FTE Accounting Clerk position has been added per Council direction in April 2021. Funding to provide merit increases to eligible employees has been included. A cost-of-living increase has also been included as a placeholder until the City reaches an agreement for a successor memorandum of understanding with employee bargaining units.

Capital Projects

Hooper Street improvements that began in FY 2018-2019 were completed in FY 2020-2021 and final payment will be made in FY 2021-2022. The Comprehensive Drinking Water project, paid for with grants from Yuba Water Agency and the Department of Water Resources, will upgrade the City's water meters and meter reading system and repair the City's water tower. The Regional Sewer Connection Design and Environmental project, funded in part by the Yuba Water Agency, includes design and environmental efforts for the conveyance pipeline and pump stations needed to deliver 1.5 million gallons per day of sewage from Wheatland to the current planned terminus of the Olivehurst Public Utility District.

Enterprise Funds

Revenues in the City's Water Fund will cover operating costs, the purchase of a new utility truck, and increase net position. There are limited 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. In FY 2019-2020, the USDA Water and Wastewater loans were refunded. Due to favorable market conditions, the new loans have lower interest costs and do not extend the life of the original USDA loans.

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.

In closing, I would like to express my appreciation to City staff for participation in developing this budget while concurrently managing the health and safety of our citizens, businesses, and employees throughout the COVID-19 crisis.

Respectfully submitted,

Jim Goodwin

Jim Goodwin, City Manager

RESOLUTION NO. XX-21

RESERVED FOR RESOLUTION

RESERVED FOR RESOLUTION

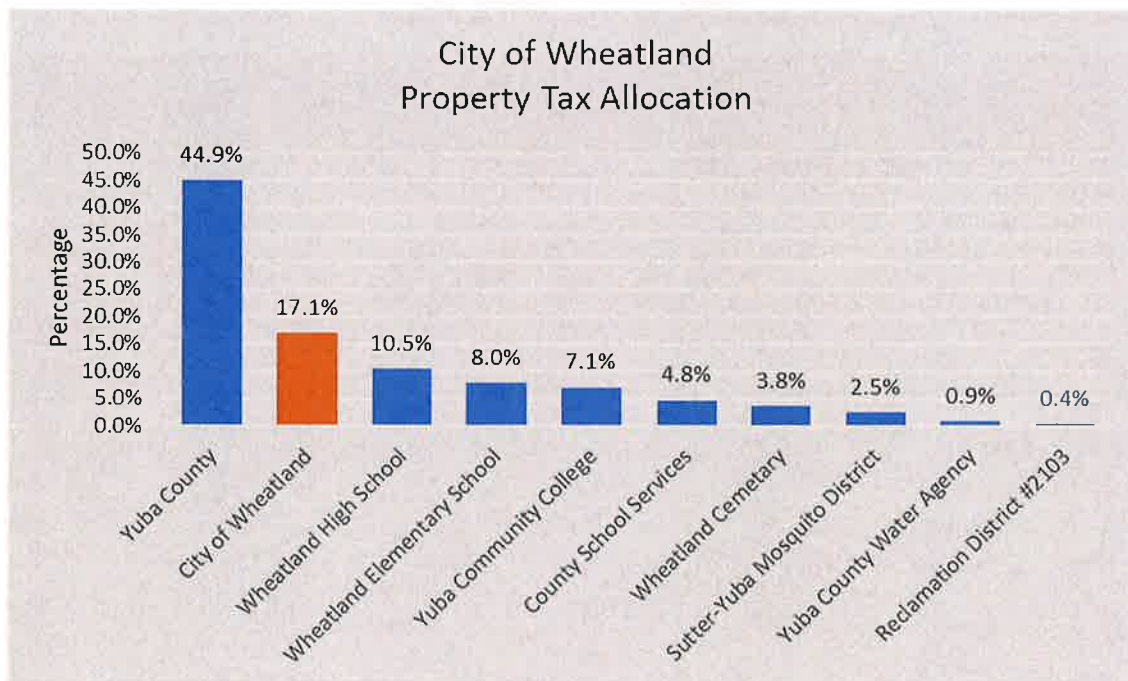
BUDGET OVERVIEW

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 available portion of the Contingent Sales Tax Reserve (\$666,667) has been used to increase the Economic Uncertainty reserve from 25% to 40% of General Fund expenses.
2. Property taxes are projected to increase 4%. It is not anticipated that there will be any new houses built in FY 2021-2022, however, appreciation and resales will increase the property tax base. 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. A half-time Account Clerk and a quarter time Reserve Officer have been added. A Police Officer position was changed to a Corporal position.
4. Employee merit increases have been included in all departments and a cost-of-living increase has been included as a placeholder until the City reaches an agreement for a successor memorandum of understanding with employee bargaining units.
5. The budget includes two large ongoing capital projects, the Comprehensive Drinking Water project and the Regional Sewer Connection Design and Environmental project.
6. A new utility truck has been included in the Water Fund budget.

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 more than 3,600 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.



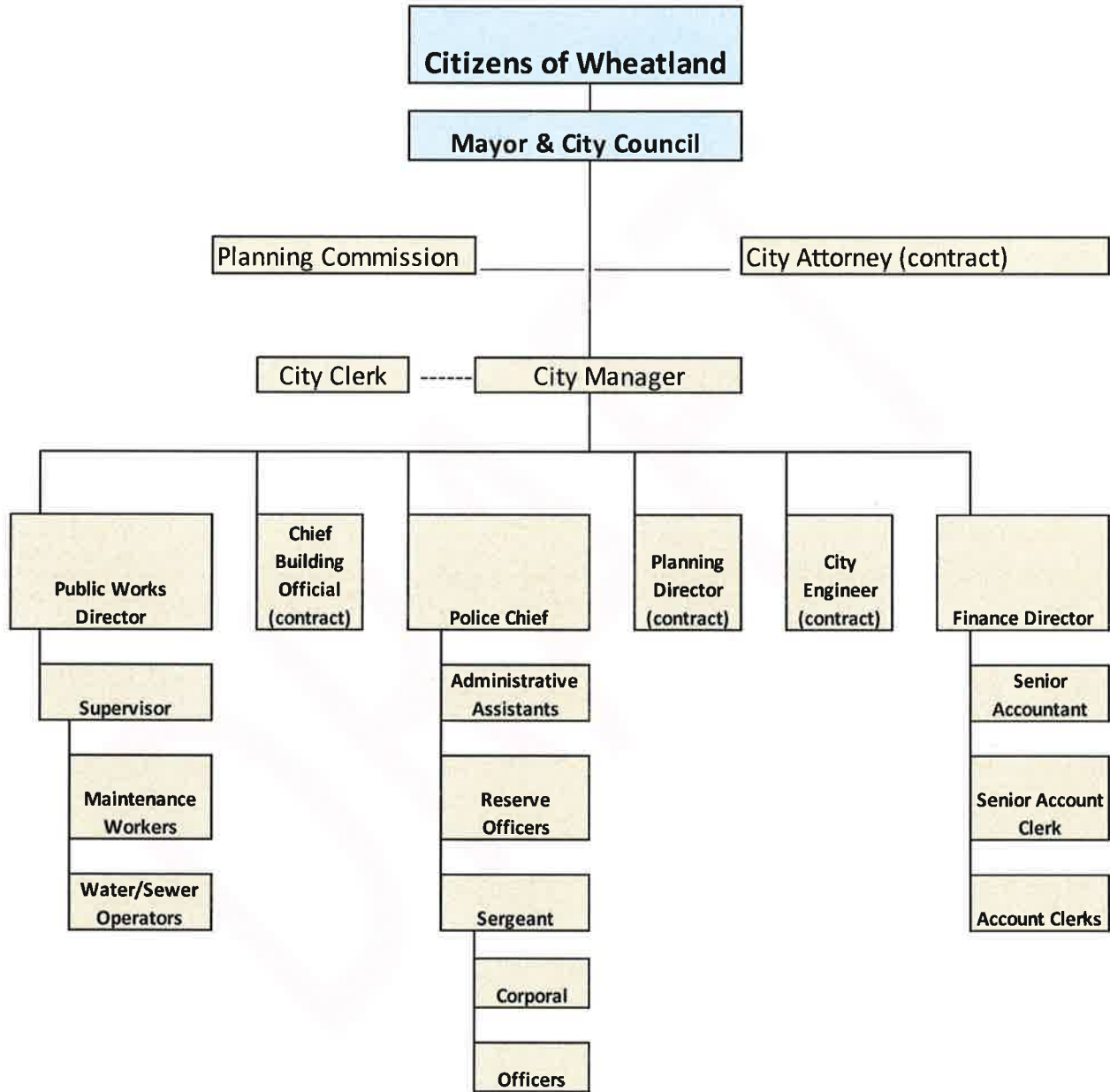
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The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings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

| | Number of Persons | Full Time Equivalent | | Increase (Decrease) |
|---------------------------------|-------------------|----------------------|-----------|---------------------|
| | | 2020-2021 | 2021-2022 | |
| <u>Administration</u> | | | | |
| City Manager | 1 | 0.60 | 0.60 | - |
| Account/Admin Clerk | 1 | 0.50 | 1.00 | 0.50 |
| City Clerk | 1 | 1.00 | 1.00 | - |
| | 3 | 2.10 | 2.60 | 0.50 |
| <u>Finance</u> | | | | |
| Finance Director | 1 | 0.68 | 0.68 | - |
| Senior Accountant | 1 | 1.00 | 1.00 | - |
| Senior Account Clerk | 1 | 1.00 | 1.00 | - |
| Account Clerk | 1 | 1.00 | 1.00 | - |
| | 4 | 3.68 | 3.68 | - |
| <u>Police</u> | | | | |
| Chief | 1 | 1.00 | 1.00 | - |
| Police Administrative Assistant | 1 | 0.60 | 0.60 | - |
| Police Administrative Assistant | 1 | 0.60 | 0.60 | - |
| Sergeant | 1 | 1.00 | 1.00 | - |
| Reserve Sergeant | 2 | 0.50 | 0.50 | - |
| Corporal | 1 | 0.00 | 1.00 | 1.00 |
| Officer | 5 | 6.00 | 5.00 | (1.00) |
| Reserve Officer | 3 | 0.50 | 0.75 | 0.25 |
| | 15 | 10.20 | 10.45 | 0.25 |
| <u>Public Works</u> | | | | |
| Director | 1 | 0.75 | 0.75 | - |
| Public Works Supervisor | 1 | 1.00 | 1.00 | - |
| Water/Sewer Plant Operator | 2 | 1.10 | 1.10 | - |
| Maintenance Worker | 4 | 4.00 | 4.00 | - |
| | 8 | 6.85 | 6.85 | - |
| TOTAL STAFF | 30 | 22.83 | 23.58 | 0.75 |

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

ALL FUNDS SUMMARY

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Wheatland, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

| | Estimated July 1, 2021 | Revenues | Operating Expenses | Transfers Out | Capital Expenses | Estimated June 30, 2022 Fund Balance |
|-------------------------------------|---------------------------|-----------|-----------------------|------------------|---------------------|--|
| General Fund | 1,634,396 | 2,482,456 | 2,349,770 | 93,900 | - | 1,673,182 |
| Special Revenue Funds | | | | | | |
| Street Maintenance (Gas Tax) | 151,776 | 235,082 | 178,726 | - | - | 208,132 |
| Transportation Development Act | 149,392 | 80,500 | - | - | - | 229,892 |
| Supplemental Law Enforcement | 34,456 | 140,600 | 140,000 | - | - | 35,056 |
| Community Development Block Gr: | 142,934 | 4 | - | - | - | 142,938 |
| Economic Development | 38,526 | 23,200 | 35,000 | - | - | 26,726 |
| Wheatland Landscape District | 19,841 | 68,600 | 68,380 | - | - | 20,061 |
| Park Place Landscape District | 24,079 | 71,700 | 71,478 | - | - | 24,301 |
| Wheatland CFD 2015-1 | 42,160 | 45,700 | 37,122 | - | - | 50,739 |
| Wheatland CFD 2015-2 | (33,534) | (250) | - | - | - | (33,784) |
| Pumpkin Farm Joint Admission | 38,633 | 40,160 | 15,882 | - | - | 62,911 |
| Wheatland Community Garden | 43,712 | 440 | 5,000 | - | - | 39,152 |
| Pool Operations | 1,025,462 | 7,400 | - | - | - | 1,032,862 |
| Heritage Oaks West | 3,335 | 25 | - | - | - | 3,360 |
| Heritage Oaks East | 0 | 5,000 | 5,000 | - | - | - |
| General Plan Update | 22,539 | 170 | - | - | - | 22,709 |
| Special Revenue Impact Funds | | | | | | |
| Bear River Impact | (44,837) | (340) | - | - | - | (45,177) |
| Regional Bypass Impact | 18,644 | 140 | - | - | - | 18,784 |
| Road Circulation Impact | 258,884 | 1,000 | - | - | - | 259,884 |
| City Hall Facilities Impact | 153,012 | 22 | - | - | - | 153,034 |
| Vehicles and Equipment Impact | 409 | 3 | - | - | - | 412 |
| Public Works Facilities Impact | 5,378 | 40 | - | - | - | 5,418 |
| Law Enforcement Facilities Impact | 4,807 | 35 | - | - | - | 4,842 |
| Fire Department Facilities Impact | (60,735) | 110 | - | - | - | (60,625) |
| Parkland Facilities Impact | 14,412 | 110 | - | - | - | 14,522 |
| Public Meeting Facilities Impact | (188,080) | 90 | - | - | - | (187,990) |
| Storm Drainage Impact | 66,211 | 500 | - | - | - | 66,711 |
| Enterprise Funds | | | | | | |
| Water (Net Position) | 623,677 | 1,145,000 | 1,043,690 | - | 40,000 | 684,987 |
| Wastewater (Net Position) | 248,691 | 1,041,400 | 1,215,494 | - | - | 74,597 |
| Water Distribution Impact | 68,619 | 500 | - | - | - | 69,119 |
| Sewer Collection Impact | 4,102,011 | 52,000 | - | - | - | 4,154,011 |
| Wastewater Treatment Impact | 29,806 | 230 | - | - | - | 30,036 |
| Project Funds | | | | | | |
| Hooper Street | 5,474 | - | - | - | 5,474 | - |
| Comprehensive Drinking Water | - | 1,188,715 | - | - | 1,188,715 | - |
| Regional Sewer Design/Environmental | - | 2,085,320 | - | - | 2,085,320 | - |
| Employment Zone | - | 27,908 | - | - | 27,908 | - |
| Agricultural Standards | - | 5,000 | - | - | 5,000 | - |
| Tobacco Grant | - | 16,708 | 16,708 | - | - | - |
| Housing Element Update | 11,800 | - | 11,800 | - | - | - |
| 6th Cycle Housing Element Update | 45,000 | - | 45,000 | - | - | - |
| AB 1600 Update | 112,800 | - | 112,800 | - | - | - |
| McDevitt & Wheatland Park Impr. | 50,000 | - | 50,000 | - | - | - |
| Pool Construction | 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.

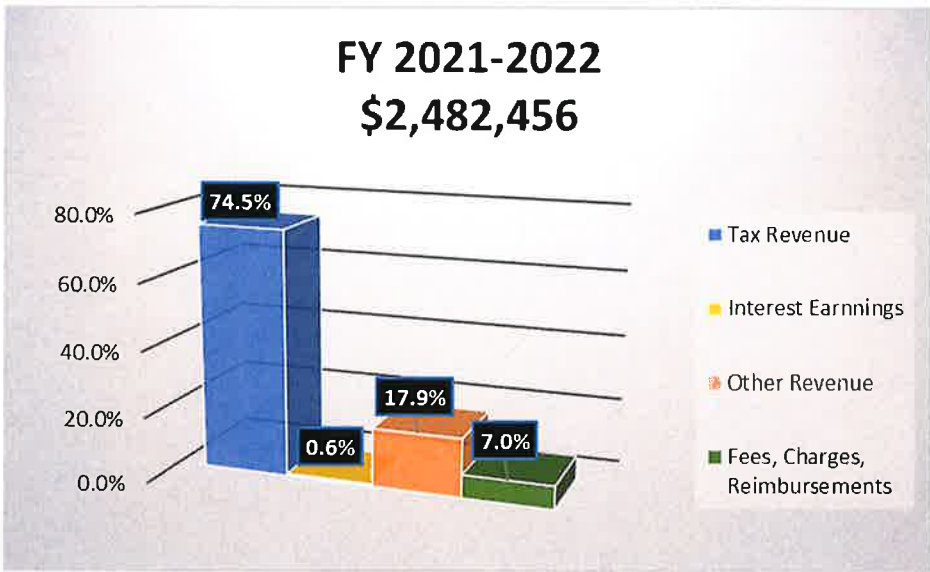
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 16. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The 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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Taxes | 1,639,320 | 1,730,360 | 1,786,666 | 1,849,173 |
| Fees, Charges, and Reimbursements | 200,167 | 163,765 | 232,085 | 174,365 |
| Interest Earnings | 41,554 | 30,000 | 15,000 | 15,000 |
| Other Revenue | 422,988 | 426,467 | 495,707 | 443,919 |
| Total Revenue | 2,304,029 | 2,350,592 | 2,529,458 | 2,482,456 |
| EXPENSES | | | | |
| BY DEPARTMENT | | | | |
| City Council | 9,720 | 14,216 | 10,216 | 14,153 |
| Administration | 373,392 | 323,666 | 353,866 | 338,843 |
| Finance | 138,389 | 143,726 | 155,152 | 153,841 |
| Community Development | 196,207 | 213,660 | 179,800 | 204,145 |
| Building Inspection | 4,434 | 2,000 | 2,000 | - |
| Police | 1,178,334 | 1,187,406 | 1,208,406 | 1,280,754 |
| Fire | 154,792 | 156,340 | 160,210 | 165,817 |
| Public Works | 82,214 | 97,194 | 62,560 | 83,254 |
| Parks | 81,294 | 83,296 | 81,337 | 108,963 |
| Total Expenses by Department | 2,218,776 | 2,221,504 | 2,213,547 | 2,349,770 |
| OTHER USES OF FUNDS | | | | |
| Transfer out - Street Maintenance | 60,000 | 60,000 | 60,000 | 60,000 |
| Transfer out - Landscape Districts | 28,500 | 28,500 | 29,000 | 33,900 |
| Total Other Expenses | 88,500 | 88,500 | 89,000 | 93,900 |
| Total Expenses | 2,307,276 | 2,310,004 | 2,302,547 | 2,443,670 |
| Net Income before Capital Items | (3,247) | 40,588 | 226,911 | 38,786 |
| Capital Items | 105,579 | | 172,542 | - |
| Total Increase (Decrease) to Fund | (108,826) | 40,588 | 54,369 | 38,786 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 1,688,853 | 1,580,027 | 1,580,027 | 1,634,396 |
| Ending Fund Balance | 1,580,027 | 1,620,615 | 1,634,396 | 1,673,182 |
| Reserved for PARSAC SIR | 30,000 | 30,000 | 30,000 | 30,000 |
| Reserved for Contingent Sales Tax | 800,000 | 1,000,000 | 1,000,000 | 333,333 |
| Reserve (40% of expenses) | 576,819 | 577,501 | 575,637 | 977,468 |
| Unreserved | 173,208 | 13,114 | 28,759 | 332,381 |
| Ending Fund Balance | 1,580,027 | 1,620,615 | 1,634,396 | 1,673,182 |

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.

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 increase 4% based on historical trends.

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City has 221 registered businesses in the City as of June 2021. This includes 61 businesses located within the City limits and 178

businesses located outside the City and doing business in the City. The City does not anticipate an increase in the number of businesses for FY 2021-2022.

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. No increase in the number of home sales is anticipated.

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.

FEES, 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 right-of-ways.

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

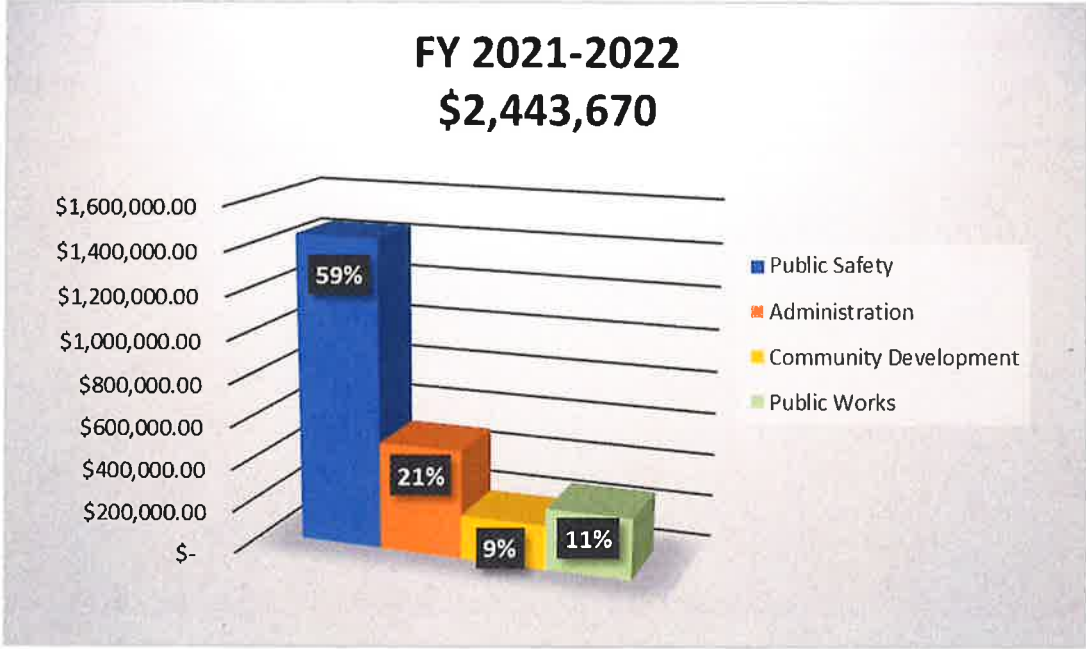
The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



GENERAL FUND REVENUE

| | Actual 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|---|---------------------|--------------------------------|------------------------|---------------------------------|
| <u>TAX REVENUE</u> | | | | |
| Property Taxes | 415,627 | 419,120 | 419,120 | 435,885 |
| Property Taxes in Lieu of MMLF | 358,667 | 373,014 | 376,000 | 391,040 |
| Sales Tax | 297,968 | 290,680 | 340,000 | 350,200 |
| Transactions Tax | 420,348 | 500,000 | 500,000 | 515,000 |
| Franchise Fees | 118,257 | 123,546 | 123,546 | 128,488 |
| Business License Tax | 11,901 | 12,000 | 14,000 | 14,000 |
| Real Property Transfer Tax | 13,203 | 12,000 | 14,000 | 14,560 |
| Excise Tax | 3,349 | - | - | - |
| Total Tax Revenue | 1,639,320 | 1,730,360 | 1,786,666 | 1,849,173 |
| <u>FEES, CHARGES, AND REIMBURSEMENTS</u> | | | | |
| Building Permits | 4,974 | 5,000 | 5,000 | 5,000 |
| Plan Check | - | - | - | - |
| Encroachment Permits | 16,741 | 12,000 | 15,000 | 15,000 |
| FOG Permits | 2,833 | 1,900 | 2,800 | 2,800 |
| Planning Fees | 697 | 500 | 500 | 500 |
| Admissions Fee - General Use | 45,892 | 48,300 | 72,300 | 60,000 |
| Fines | 5,510 | 4,235 | 4,235 | 4,235 |
| Police Miscellaneous Fees | 750 | 2,000 | 2,000 | 2,000 |
| POST Training Reimbursement | 3,111 | 500 | 500 | 500 |
| Proposition 172 | 11,952 | 11,000 | 11,000 | 11,000 |
| Vehicle Abatement | 3,236 | 2,500 | 2,500 | 2,500 |
| Motor Vehicle in Lieu | 2,931 | 2,930 | 2,930 | 2,930 |
| Police Reimbursement | 5,848 | - | 1,000 | 1,000 |
| Sale of Property | - | - | 45,420 | - |
| Rents from City Property | 49,056 | 50,000 | 50,000 | 50,000 |
| Community Center & Parks Rent | 5,805 | 6,000 | - | - |
| Tow / Impound | 2,100 | 1,900 | 1,900 | 1,900 |
| Miscellaneous Income | 38,731 | 15,000 | 15,000 | 15,000 |
| Total Fees, Charges, Reimbursements | 200,167 | 163,765 | 232,085 | 174,365 |
| <u>INTEREST</u> | 41,554 | 30,000 | 15,000 | 15,000 |
| <u>OTHER REVENUE</u> | | | | |
| General Fund - Cost allocation | 243,791 | 260,467 | 260,467 | 271,474 |
| Recovery of Labor & Benefits | 22,000 | 16,000 | 31,500 | 32,445 |
| Transfers In | 157,197 | 150,000 | 203,740 | 140,000 |
| Total Other Revenue | 422,988 | 426,467 | 495,707 | 443,919 |
| Total General Fund Revenues | 2,304,029 | 2,350,592 | 2,529,458 | 2,482,456 |

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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Stipends | 6,000 | 6,000 | 6,000 | 6,000 |
| Payroll Expenses & Benefits | 842 | 816 | 816 | 753 |
| Total Personnel | 6,842 | 6,816 | 6,816 | 6,753 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 152 | 500 | 500 | 500 |
| Dues & Subscriptions | 2,726 | 2,900 | 2,900 | 2,900 |
| Travel & Training | - | 4,000 | - | 4,000 |
| Total Supplies & Services | 2,878 | 7,400 | 3,400 | 7,400 |
| Department Total | 9,720 | 14,216 | 10,216 | 14,153 |



ADMINISTRATION

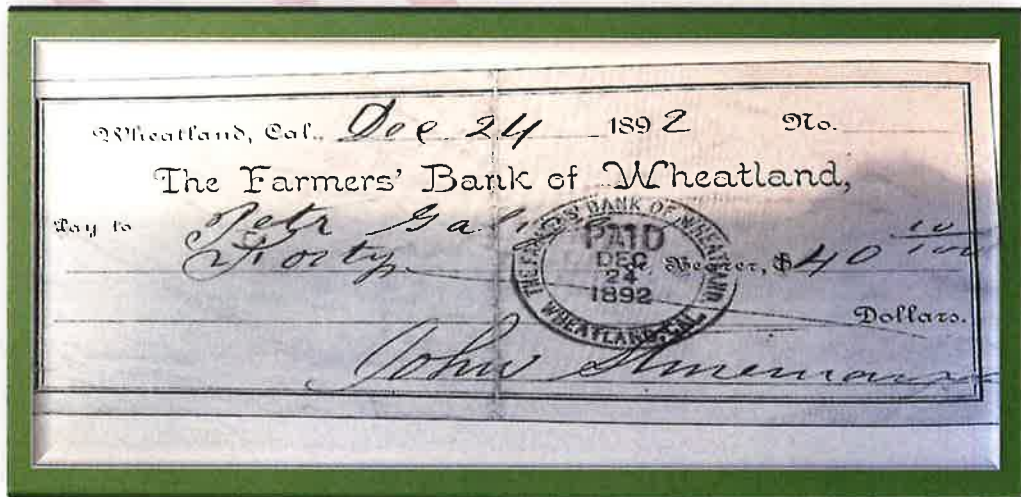
Administration accounts for City Manager and City Clerk costs. The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland. 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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 155,968 | 110,128 | 110,128 | 119,874 |
| Payroll Expenses & Benefits | 36,622 | 30,093 | 30,093 | 35,022 |
| Total Personnel | 192,590 | 140,221 | 140,221 | 154,896 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 23,188 | 20,000 | 15,000 | 15,000 |
| Utilities | 7,146 | 7,500 | 7,500 | 7,500 |
| Telephone | 2,656 | 2,500 | 2,500 | 2,500 |
| Rents and Leased Equipment | 6,925 | 6,500 | 6,500 | 6,500 |
| Building & Grounds Maintenance | 575 | 1,500 | 1,500 | 1,500 |
| Attorney | 54,875 | 50,000 | 80,000 | 60,000 |
| Contracted Services | 23,465 | 25,000 | 35,000 | 25,000 |
| Dues & Subscriptions | 2,519 | 3,300 | 4,000 | 3,300 |
| Travel & Training | 4,291 | 7,500 | 2,000 | 5,000 |
| Insurance - Liability & Property | 40,124 | 40,000 | 40,000 | 38,000 |
| Miscellaneous | 2,392 | 1,000 | 1,000 | 1,000 |
| Elections | - | 5,000 | 5,000 | 5,000 |
| Interest Expense | 2,240 | 1,685 | 1,685 | 1,100 |
| Capital Lease Expense | 10,406 | 10,960 | 10,960 | 11,547 |
| Small Equipment | - | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 180,802 | 183,445 | 213,645 | 183,947 |
| Department Total | 373,392 | 323,666 | 353,866 | 338,843 |

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.

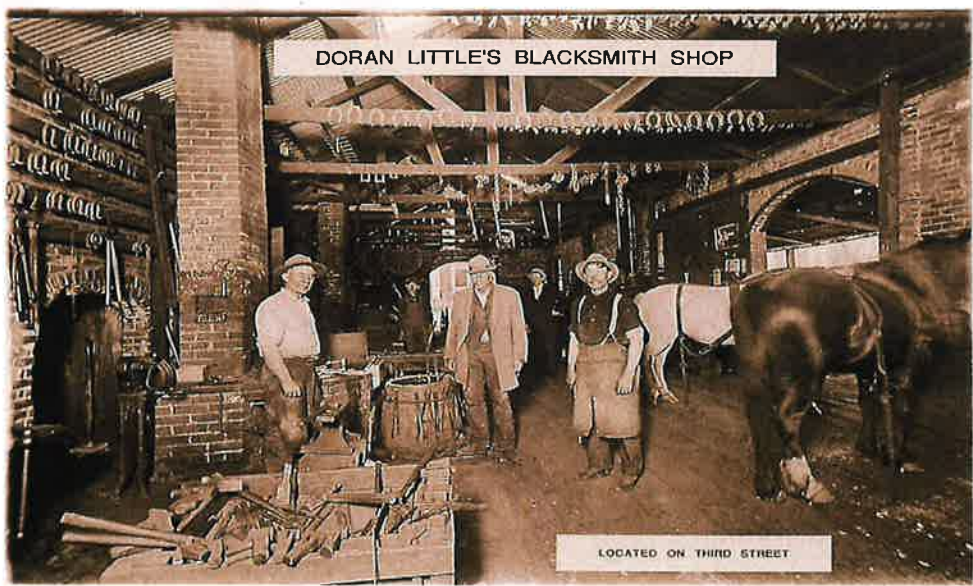
| | Actual 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 86,604 | 76,974 | 80,000 | 78,958 |
| Payroll Expenses & Benefits | 24,109 | 22,352 | 22,352 | 24,483 |
| Total Personnel | 110,713 | 99,326 | 102,352 | 103,441 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 6,542 | 7,000 | 5,000 | 7,000 |
| Contracted Services | 14,990 | 24,000 | 38,000 | 30,000 |
| Dues & Subscriptions | 2,964 | 2,800 | 2,800 | 2,800 |
| Travel & Training | - | 2,000 | 1,000 | 2,000 |
| Bank Charges | 3,180 | 6,600 | 4,000 | 6,600 |
| Miscellaneous | - | 1,000 | 1,000 | 1,000 |
| Small Equipment | - | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 27,676 | 44,400 | 52,800 | 50,400 |
| Department Total | 138,389 | 143,726 | 155,152 | 153,841 |



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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 12,959 | 12,489 | 10,000 | 12,677 |
| Payroll Expenses & Benefits | 4,818 | 4,671 | 4,300 | 4,968 |
| Total Personnel | 17,777 | 17,160 | 14,300 | 17,645 |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | 500 | 500 | 500 |
| Advertising | - | 1,000 | - | 1,000 |
| Planning Services | 79,070 | 75,000 | 75,000 | 80,000 |
| Engineer | 67,705 | 80,000 | 60,000 | 65,000 |
| Contracted Services | 31,655 | 40,000 | 30,000 | 40,000 |
| Inspections/Code Enforcement | - | - | - | - |
| Total Supplies & Services | 178,430 | 196,500 | 165,500 | 186,500 |
| Department Total | 196,207 | 213,660 | 179,800 | 204,145 |



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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | - | - | - | - |
| Payroll Expenses & Benefits | - | - | - | - |
| Total Personnel | - | - | - | - |
| SUPPLIES & SERVICES | | | | |
| Supplies | - | - | - | - |
| Planning Services | - | - | - | - |
| Engineer | 4,434 | 2,000 | 2,000 | - |
| Contracted Services | - | - | - | - |
| Total Supplies & Services | 4,434 | 2,000 | 2,000 | - |
| Department Total | 4,434 | 2,000 | 2,000 | - |



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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 788,772 | 755,645 | 755,645 | 818,153 |
| Payroll Expenses & Benefits | 186,199 | 221,261 | 221,261 | 239,101 |
| Total Personnel | 974,971 | 976,906 | 976,906 | 1,057,254 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 16,498 | 9,000 | 20,000 | 12,000 |
| Uniform Allowance | 18,171 | 14,000 | 14,000 | 14,000 |
| Utilities | 10,612 | 10,000 | 10,000 | 10,000 |
| Telephone | 19,019 | 17,000 | 17,000 | 17,000 |
| Rents and Leases | 1,709 | 2,000 | 3,500 | 3,500 |
| Equipment Maintenance | 14,824 | 12,000 | 16,000 | 16,000 |
| Fuel | 21,633 | 22,500 | 22,500 | 23,500 |
| Building & Grounds Maintenance | 187 | 1,500 | 1,500 | 1,500 |
| Contracted Services | 67,408 | 80,000 | 80,000 | 80,000 |
| Recruitment Expense | 6,491 | 6,000 | 4,000 | 6,000 |
| Travel & Training | 9,709 | 13,000 | 13,000 | 15,000 |
| Small Arms and Ammunition | 6,471 | 5,000 | 5,000 | 5,000 |
| Small Equipment | 10,631 | 18,500 | 25,000 | 20,000 |
| Total Supplies & Services | 203,363 | 210,500 | 231,500 | 223,500 |
| TOTAL EXPENSES | 1,178,334 | 1,187,406 | 1,208,406 | 1,280,754 |
| CAPITAL OUTLAY | - | - | 87,542 | - |
| Department Total | 1,178,334 | 1,187,406 | 1,295,948 | 1,280,754 |



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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|---------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| SUPPLIES & SERVICES: | | | | |
| Contracted Services | 154,792 | 156,340 | 160,210 | 165,817 |
| Miscellaneous | - | - | - | - |
| Subtotal Supplies & Services | 154,792 | 156,340 | 160,210 | 165,817 |
| Department Total | 154,792 | 156,340 | 160,210 | 165,817 |



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 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 31,559 | 37,634 | 23,000 | 37,777 |
| Payroll Expenses & Benefits | 8,683 | 4,860 | 4,860 | 4,778 |
| Total Personnel | 40,242 | 42,494 | 27,860 | 42,554 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 8,547 | 9,000 | 5,000 | 9,000 |
| Clothing Allowance | 858 | 1,000 | 1,000 | 1,000 |
| Utilities | 6,004 | 4,000 | 14,000 | 14,000 |
| Telephone | 972 | 1,800 | 1,800 | 1,800 |
| Rents and Leased Equipment | 550 | 2,500 | 2,500 | 2,500 |
| Equipment Maintenance | 80 | 1,000 | 2,000 | 2,000 |
| Fuel | 1,092 | 1,400 | 1,400 | 1,400 |
| Contracted Services | 22,544 | 30,000 | 5,000 | 5,000 |
| Miscellaneous | 1,325 | 2,000 | - | 2,000 |
| Small Equipment | - | 2,000 | 2,000 | 2,000 |
| Total Supplies & Services | 41,972 | 54,700 | 34,700 | 40,700 |
| Department Total | 82,214 | 97,194 | 62,560 | 83,254 |



PARKS

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

| | Actual 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--------------------------------|---------------------|--------------------------------|------------------------|---------------------------------|
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 21,669 | 19,759 | 21,000 | 20,032 |
| Payroll Expenses & Benefits | 7,489 | 6,637 | 6,637 | 7,531 |
| Total Personnel | 29,158 | 26,396 | 27,637 | 27,563 |
| SUPPLIES & SERVICES | | | | |
| Supplies | 3,937 | 8,000 | 6,000 | 8,000 |
| Uniform Allowance | 858 | 1,000 | 1,000 | 1,000 |
| Utilities | 43,137 | 40,000 | 40,000 | 44,000 |
| Telephone | 322 | 500 | 500 | 500 |
| Rents and Leased Equipment | 367 | 500 | 500 | 500 |
| Equipment Maintenance | 150 | 1,000 | 1,000 | 1,000 |
| Fuel | 1,337 | 1,400 | 1,200 | 1,400 |
| Building & Grounds Maintenance | - | 1,500 | - | 1,500 |
| Contracted Services | 1,834 | 2,000 | 2,500 | 22,500 |
| Dues & Subscriptions | 194 | 1,000 | 1,000 | 1,000 |
| Total Supplies & Services | 52,136 | 56,900 | 53,700 | 81,400 |
| Department Total | 81,294 | 83,296 | 81,337 | 108,963 |

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)

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

Heritage Oaks East

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 Road Repair and Accountability Act of 2017 (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees. The General Fund contributes annually to street maintenance. Utility costs are for street lighting. Engineering services are provided under contract with Coastland Engineering.

| | Actual 2019/2020 | Adopted Budget 2020/2021 | Projected 2020/2021 | Proposed Budget 2021/2022 |
|--|---------------------|--------------------------------|------------------------|---------------------------------|
| REVENUES | | | | |
| Gas Tax revenue | 84,237 | 90,939 | 89,508 | 98,008 |
| Road Repair & Accountability (SB1) | 64,135 | 63,642 | 66,084 | 72,374 |
| Yuba County Measure D | 16,828 | 4,000 | 4,000 | 4,000 |
| Interest | 941 | 100 | 700 | 700 |
| Congestion Relief | 4,163 | - | - | - |
| Transfer in from General Fund | 60,000 | 60,000 | 60,000 | 60,000 |
| Total Revenue | 230,305 | 218,681 | 220,292 | 235,082 |
| EXPENSES | | | | |
| PERSONNEL | | | | |
| Salaries & Wages | 54,125 | 66,194 | 62,000 | 67,314 |
| Payroll Expenses & Benefits | 15,739 | 21,660 | 18,500 | 23,645 |
| Total Personnel | 69,864 | 87,854 | 80,500 | 90,959 |
| SUPPLIES & SERVICES | | | | |
| Indirect Cost Allocation | 17,413 | 15,477 | 15,477 | 17,617 |
| Supplies | 4,393 | 15,000 | 10,000 | 15,000 |
| Clothing Allowance | - | 1,000 | - | - |
| Utilities | 21,622 | 22,000 | 25,000 | 25,000 |
| Equipment Maintenance | - | 1,000 | 1,000 | 1,000 |
| Engineering | 16,633 | 20,000 | 28,000 | 25,000 |
| Contract Services | 1,842 | 4,000 | 1,000 | 4,000 |
| Dues and Subscriptions | - | 150 | 150 | 150 |
| Total Supplies & Services | 61,903 | 78,627 | 80,627 | 87,767 |
| CAPITAL OUTLAY | | | | |
| Total Expenses | 56,300 | - | - | - |
| Net Increase (Decrease) to Fund | 42,238 | 52,200 | 59,165 | 56,356 |
| FUND BALANCE | | | | |
| Beginning Fund Balance | 50,373 | 92,611 | 92,611 | 151,776 |
| Ending Fund Balance | 92,611 | 144,811 | 151,776 | 208,132 |