



# **CITY OF WHEATLAND CALIFORNIA**

## **Fiscal Year 2023-24**

### **OPERATING BUDGET**



**Effective July 1, 2023**  
**Adopted by Resolution No. XX-XX**

### **City Council**

**RICK WEST, Mayor**

**BOB COE, Vice Mayor**

**LISA MCINTOSH, Councilmember**

**PAMELA SHELTON, Councilmember**

**ANGELA TETER, Councilmember**

### **City Staff**

**James Goodwin, City Manager**

**Lisa Thomason, Administrative Clerk/City Clerk**

**Damiean Sylvester, Police Chief**

**Dale Klever, Director of Public Works**

**Steve Wong, 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.*

**City of Wheatland**  
**Fiscal Year 2023-2024 Proposed Operating Budget**  
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## MESSAGE FROM CITY MANAGER

June 13, 2023

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2023-24 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2023-24 fiscal year (FY). The General Fund portion of this budget anticipates having year-end Economic Contingency and Unreserved fund balance reserves of \$2,312,335 including \$1,055,162 for the Council's fiscally responsible goal of 40% of operating expenses, a Contingent Transaction Tax reserve of \$401,858, a \$200,000 vehicle and technology replacement reserve, a \$30,000 self-insured retention reserve and a \$625,315 undesignated reserve. 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.

The FY 2023-24 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 changing interest rates. The City has prepared this year's budget using current inflationary data.

### Revenues

General Fund revenues are projected to be slightly higher than anticipated revenues in FY 2022-23. This slight increase is due to anticipated increases in economically driven sources (property tax / sales tax / etc.) offset by a reduction in the one-time receipts of excise taxes.

The City was notified in May 2022 that an 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 at 5%. These increases reflect current market conditions. The local Wheatland ½ cent voter-approved transactions sales tax revenue, originally scheduled to expire on March 31, 2021, was extended by voters until March 31, 2031. This revenue has helped to maintain fiscal stability and current service levels.

### Personnel

This budget maintains the level of sworn staffing for police protection services at four officers (including one school resource officer), two corporals, one sergeant, and the chief.

An additional Plant Operator is allocated to the Public Works team, serving the Public Works, Parks, Water and Wastewater departments.

The Senior Accountant position has been increased from 0.675 FTE to 0.85 FTE while the Finance Director position is decreased from 0.675 FTE to .600 FTE.

### Capital Projects

It is anticipated the Comprehensive Drinking Water project will be completed in this fiscal year. The wastewater regionalization project continues to move forward, a major step in planning for Wheatland's future. The 2023 Pavement Maintenance program will be completed in this 2023-24 fiscal year.

### American Recovery Act Plan (ARPA)

The City received its full allocation of funding in the 2021-22 and 2022-23 fiscal years. Most of these funds will be expended by the end of the 2022-23 fiscal year. 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 cover the projected and proposed maintenance and operation costs, annual debt service obligations and maintenance of a prudent reserve. 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 adoption of the currently in-process study of water and sewer rates will provide the funding for the necessary infrastructure maintenance and replacement in these two funds.

### 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 targets for reserves. 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 2023-24**

**WHEREAS**, the City of Wheatland's Proposed Budget for fiscal year 2023-24 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 2023-24 proposed budget is hereby adopted as the City's operating budget for fiscal year 2023-24.
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 2023-24 fiscal year.

General Fund	\$2,637,905
Enterprise Funds	2,660,475
Special Rev Funds	839,607
Project Funds	<u>2,752,964</u>
Total Budget	\$8,890,951
4. That the City will strive to maintain a balanced budget during fiscal year 2023-24. 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 minimum level has been 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 2023-24 is hereby established as \$6,477,486. The factors used to calculate the 2023-24 appropriations limit are the percentage change in California per capita personal income of 4.44% and the percentage change in the City of Wheatland population of 4.55%.

**PASSED AND ADOPTED** by the City Council of the City of Wheatland on the 27<sup>th</sup> day of June 2023 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

ATTEST:

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Rick West, Mayor

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Lisa J. Thomason, City Clerk

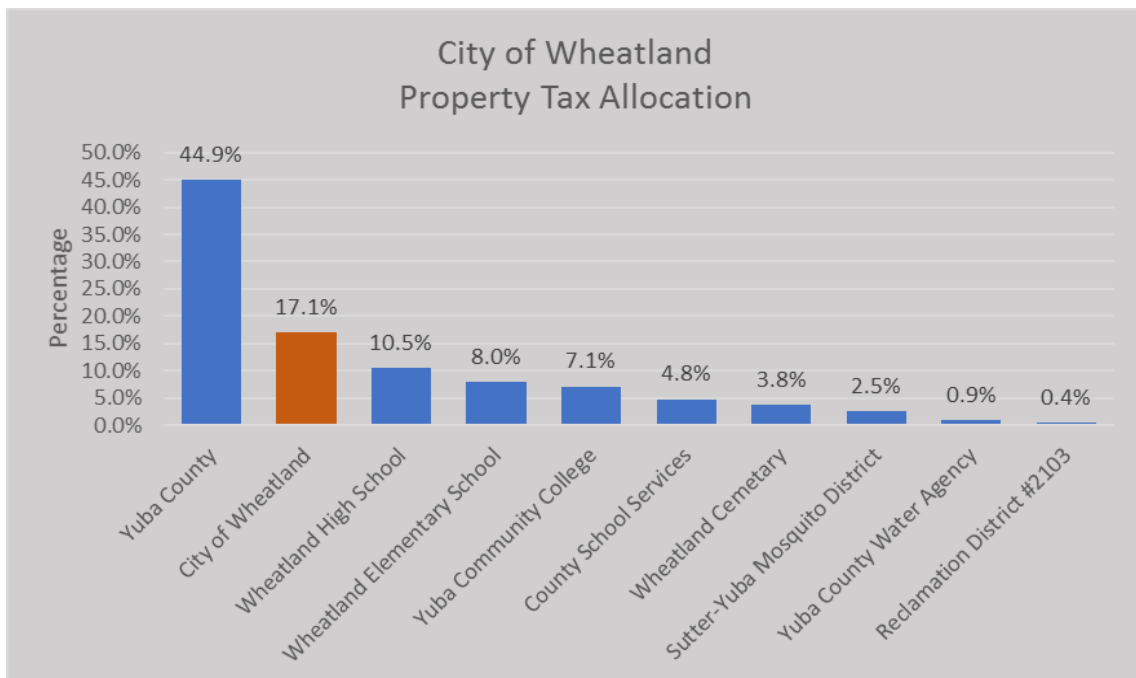
## BUDGET OVERVIEW

### 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 (\$1,082,595).
2. Property taxes are projected to increase 5%. Although there has been some new home construction in the last two years and it is anticipated that new homes will be built in FY 2023-24, 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 and Public Works Director positions are budgeted at 75%; and the Finance Director position is budgeted at 60% for FY 2023-24. The Police Department School Resource Officer is maintained and a plant operator has been added to the Public Works department.
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. This budget includes funding for expenditures associated with the City's Sesquicentennial planning and management, design of a regional sewer connection line to replace the existing treatment plant, continuation of economic development activities, completion of the Comprehensive Drinking Water project, Fire Station 1 improvements and completion of the 2023 Pavement Maintenance project.

## 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 3,811 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.

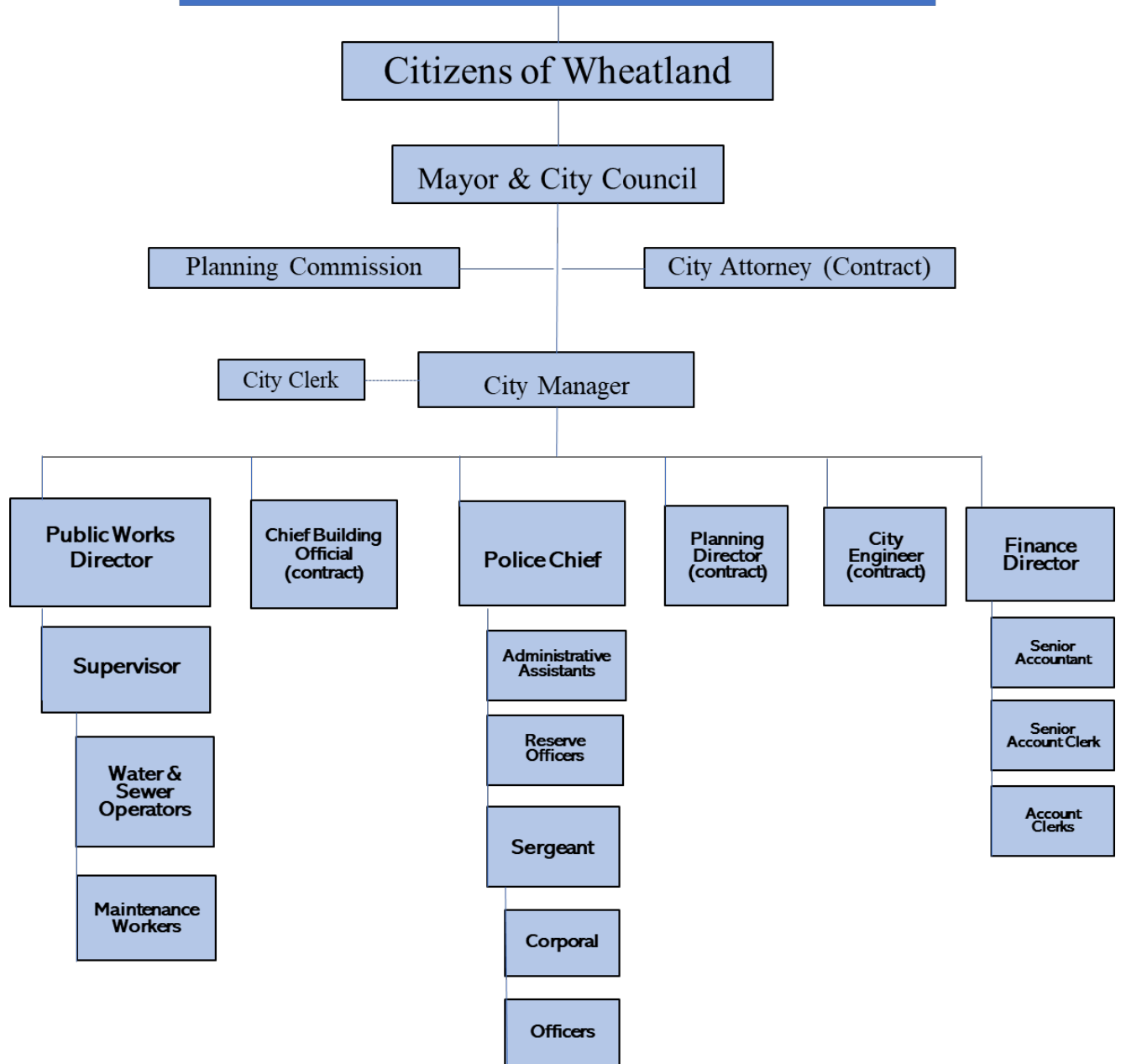


The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

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 2023-2024

### Staffing Levels

	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2022-2023	2023-2024	
<b><u>Administration</u></b>				
City Manager	1	0.750	0.750	-
Account/Admin Clerk	1	1.000	1.000	-
City Clerk	1	1.000	1.000	-
	3	2.750	2.750	-
<b><u>Finance</u></b>				
Finance Director	1	0.675	0.600	(0.08)
Senior Accountant	1	0.675	0.850	0.18
Senior Account Clerk	1	1.000	1.000	-
Account Clerk	1	1.000	1.000	-
	4	3.350	3.450	0.10
<b><u>Police</u></b>				
Chief	1	1.000	1.000	-
Police Administrative Assistant	2	1.200	1.200	-
Police Code Enforcement	1	0.600	0.600	-
Sergeant	1	1.000	1.000	-
Reserve Sergeant	2	0.250	0.500	0.25
Corporal	2	1.000	2.000	1.00
Officer	4	4.000	4.000	-
Reserve Officer	3	1.750	0.750	(1.00)
	16	10.800	11.050	0.25
<b><u>Public Works</u></b>				
Director	1	0.750	0.750	-
Public Works Supervisor	1	1.000	1.000	-
Water/Sewer Plant Operator	3	2.000	3.000	1.00
Maintenance Worker	3	3.000	3.000	-
	8	6.750	7.750	1.00
<b>TOTAL STAFF</b>	31	23.650	25.000	1.35

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

**CITY OF WHEATLAND**  
**Fiscal Year 2023-2024**  
**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.

Fund No.	Page No.		Actual July 1, 2022		2022-2023 Projected		Transfers		Estimated July 1, 2023		2023-2024 Proposed Budget		Transfers		Estimated June 30, 2024	
			Fund Balance		Revenues	Expenses	In/Out		Fund Balance		Revenues	Expenses	In/Out		Fund Balance	
101000	12	<b>General Fund</b>	1,912,028		2,723,337	2,538,186	27,306		2,124,485		2,752,416	2,637,905	73,340		2,312,335	
		<b>Enterprise Funds</b>														
110000	27	Water (Net Position)	1,352,746		1,271,111	1,139,852	-		1,484,005		1,248,000	1,256,471	-		1,475,534	
120000	28	Wastewater (Net Position)	2,234,262		1,085,770	1,223,995	-		2,088,563		1,086,000	1,344,004	-		1,840,560	
128000	29	Water Distribution Impact	240,354		18,109	-	-		258,463		6,000	-	-		264,463	
121000	30	Sewer Collection Impact	4,146,913		100,000	70,000	-		4,176,913		100,000	60,000	-		4,216,913	
127000	31	Wastewater Treatment Impact	363,159		6,500	-	-		369,659		7,500	-	-		377,159	
		<b>Special Revenue Funds</b>														
102000	33	Street Maintenance (Gas Tax)	12,853		91,100	187,176	120,000		36,777		102,100	182,855	65,431		21,452	
103000	34	SB1 Road Maintenance	157,288		76,839	12,000	-		222,127		93,500	11,000	(80,000)		224,627	
104000	35	Transportation Development Act	71,552		236,100	-	-		307,652		69,300	-	(304,200)		72,752	
105000	36	Community Development Block Grant	142,209		50	-	-		142,259		50	-	-		142,309	
108000	37	Economic Development	24,541		26,957	29,000	-		22,498		39,500	35,500	-		26,498	
124000	38	General Plan Update	22,455		450	100,125	350,000		272,780		100,250	375,000	-		(1,970)	
142000	39	Supplemental Law Enforcement	166,061		170,807	-	(310,000)		26,868		161,000	-	(170,000)		17,868	
142000	40	Pumpkin Farm Joint Admission	95,261		59,634	51,315	-		103,580		62,201	9,785	(80,000)		75,996	
144000	41	Wheatland Community Garden	42,813		1,225	-	-		44,038		1,050	-	-		45,088	
146000	42	Pool Operations	1,027,722		20,000	-	-		1,047,722		20,000	-	-		1,067,722	
151000	43	Heritage Oaks West	3,341		75	-	-		3,416		75	-	-		3,491	
152000		Caliterra Ranch	897		45,625	49,116	-		(2,594)		-	-	-		(2,594)	
161000	44	Wheatland Landscape District	(15,362)		60,100	66,809	14,238		(7,833)		71,181	81,192	17,844		0	
162000	45	Park Place Landscape District	(22,302)		55,505	66,862	37,918		4,259		46,465	64,109	13,385		0	
163000	46	Wheatland CFD 2015-1, Caliterra Ranch	54,369		68,113	83,174	-		39,308		71,449	80,166	-		30,591	
		<b>Special Revenue Impact Funds</b>														
122000	48	Bear River Impact	(43,997)		-	-	-		(43,997)		-	-	-		(43,997)	
123000	49	Regional Bypass Impact	18,674		400	-	-		19,074		400	-	-		19,474	
125000	50	Storm Drainage Impact	70,925		1,400	-	-		72,325		1,500	-	-		73,825	
126000	51	Road Circulation Impact	273,981		3,000	-	-		276,981		3,200	-	-		280,181	
130000	52	City Hall Facilities Impact	153,603		75	-	-		153,678		85	-	-		153,763	
131000	53	Vehicles and Equipment Impact	473		10	-	-		483		10	-	-		493	
132000	54	Public Works Facilities Impact	5,654		110	-	-		5,764		120	-	-		5,884	
133000	55	Law Enforcement Facilities Impact	6,485		125	-	-		6,610		150	-	-		6,760	
134000	56	Fire Department Facilities Impact	(56,516)		380	-	-		(56,136)		400	-	-		(55,736)	
135000	57	Parkland Facilities Impact	14,434		300	-	-		14,734		300	-	-		15,034	
136000	58	Public Meeting Facilities Impact	(188,061)		250	-	-		(187,811)		275	-	-		(187,536)	
137000	59	Caliterra Subdivision Impact	426,880		649,716	-	-		1,076,596		-	-	-		1,076,596	
		<b>Project Funds</b>														
190007	61	Comprehensive Drinking Water	(183,023)		429,425	356,402	110,000		-		517,957	517,957	-		-	
190008	62	Tobacco Grant	1,435		-	-	-		1,435		-	1,435	-		-	
190009	63	Regional Sewer Design/Environmental	(811,600)		2,191,428	1,379,828	-		-		530,805	530,805	-		-	
190010	64	COVID 19 / ARPA	463,252		463,252	373,226	(460,000)		93,278		-	-	-		93,278	
190013	65	AB 1600 Update	13,278		-	4,560	-		8,718		11,282	20,000	-		-	

CITY OF WHEATLAND  
Fiscal Year 2023-2024  
**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.

Fund No.	Page No.		Actual July 1, 2022		2022-2023 Projected			Transfers		Estimated July 1, 2023		2023-2024 Proposed Budget			Estimated June 30, 2024	
			Fund Balance		Revenues	Expenses	In/Out	Fund Balance	Revenues	Expenses	In/Out	Fund Balance				
190014	66	First Street Sr. Housing (HOME)	0	531	531		-		-	-	85,000	85,000	-	-		
190015	67	McDevitt & Wheatland Park Impr.	(31,829)	177,952	256,661		110,538		-	-	-	-	-	-		
190017	-	6th Cycle Housing Element Update	0	4,488	4,488		-		-	-	-	-	-	-		
190018	-	Caliterra Design Review	0	306	306		-		-	-	-	-	-	-		
190019	-	Bishop's annexation	0	1,130	1,130		-		-	-	-	-	-	-		
190020	68	Little League Lights	0	161,723	161,723		-		-	-	-	-	-	-		
190021	69	Bear Ridge Family Apts	0	76,356	76,356		-		-	-	40,000	40,000	-	-		
190022	-	Main St/Hwy 65 Gas Station	0	175	175		-		-	-	-	-	-	-		
190024	70	REAP Housing Rezone	0	7,961	7,961		-		-	-	32,000	32,000	-	-		
190025	71	Caliterra Khov	0	156,354	163,699		-		-	(7,345)	214,345	207,000	-	-		
190026	72	SYTIA	0	19,300	19,644		-		-	(344)	40,344	40,000	-	-		
190027	73	Heritage Oaks East, Lewis	0	9,142	9,142		-		-	-	300,000	300,000	-	-		
190028	74	Wheatland Road Complete Streets, Design	0	1,000	1,000		-		-	-	249,000	249,000	-	-		
190029	-	Bear Ridge Tentative Map	0	84	84		-		-	-	-	-	-	-		
190030	-	Sunrise Orchards	0	11,026	11,026		-		-	-	-	-	-	-		
190031	75	Pottery World/Avoca Orchards	2,110	22,891	25,705		-		-	(704)	30,704	30,000	-	-		
190032	76	1973 Highway 65	325	520	520		-		-	325	24,675	25,000	-	-		
190033	-	503 Main St Rezone	0	4,393	4,393		-		-	-	-	-	-	-		
190034	77	WLC-412 3rd Street	0	1,721	2,543		-		-	(822)	7,322	6,500	-	-		
190035	78	Zapata-Butcher Shop, 405 4th Street	0	3,115	924		-		-	2,191	-	2,191	-	-		
190036	79	Malone/65-Dalla Family	0	1,445	1,445		-		-	-	50,000	50,000	-	-		
190037	80	SACOG General Plan Background	0	21,825	21,825		-		-	-	78,175	78,175	-	-		
190038	81	603 3rd Street	0	993	993		-		-	-	4,000	4,000	-	-		
190039	-	Harmony Health	0	4,050	4,050		-		-	-	-	-	-	-		
190040	82	Wheatland Park Estates Sewer	0	-	-		-		-	-	15,000	15,000	-	-		
190041	83	2023 Pavement Maintenance	0	-	5,300		-		-	(5,300)	60,000	518,900	464,200	-		
TOTALS			12,169,640	10,545,759	8,513,250		0		0	14,204,676	8,335,085	8,890,951	0	13,648,811		



## 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 16 of this budget.

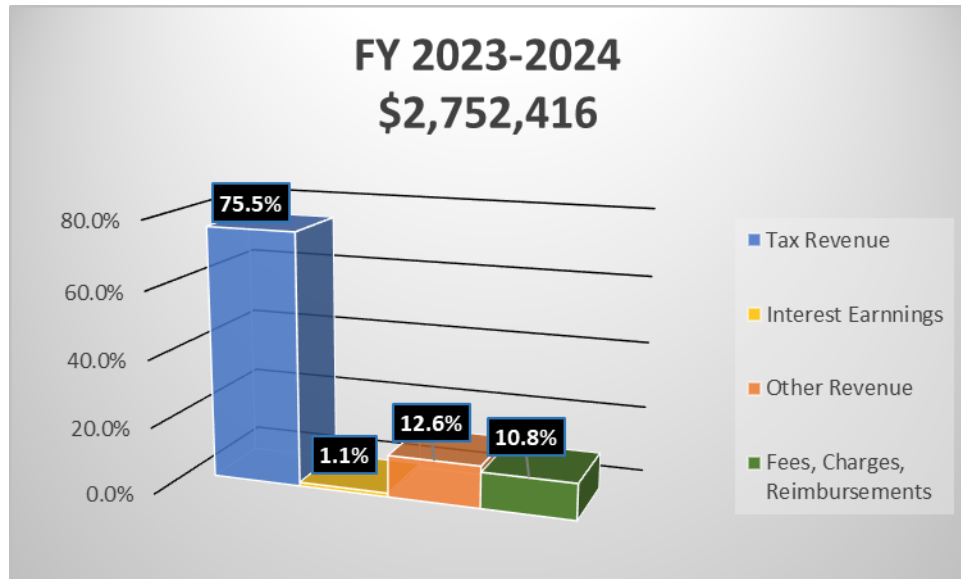
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 18. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Taxes	1,903,520	2,045,673	1,939,225	2,073,511	2,078,275
Fees, Charges, and Reimbursements	250,729	272,511	283,120	289,226	298,041
Interest Earnings	10,810	5,662	7,000	30,000	30,000
Other Revenue	298,190	306,213	322,843	330,600	346,100
<b>Total Revenue</b>	<b>2,463,249</b>	<b>2,630,059</b>	<b>2,552,188</b>	<b>2,723,337</b>	<b>2,752,416</b>
<b>EXPENSES</b>					
<b>BY DEPARTMENT</b>					
City Council	10,714	8,091	14,117	13,757	14,400
Administration	333,485	323,661	401,744	397,119	423,495
Finance	150,479	159,419	154,360	119,778	142,561
Community Development	161,024	209,837	219,610	219,342	216,446
Building Inspection	1,747	254	-	-	-
Police	1,395,237	1,329,614	1,393,987	1,443,158	1,446,006
Fire	160,210	165,817	179,580	179,580	190,804
Public Works	82,214	56,116	96,152	62,359	106,150
Parks	77,250	74,018	89,127	103,093	98,044
<b>Total Expenses by Department</b>	<b>2,372,360</b>	<b>2,326,827</b>	<b>2,548,677</b>	<b>2,538,186</b>	<b>2,637,905</b>
<b>Total Expenses</b>	<b>2,372,360</b>	<b>2,326,827</b>	<b>2,548,677</b>	<b>2,538,186</b>	<b>2,637,905</b>
<b>Net Income before Capital Items</b>	<b>90,889</b>	<b>303,232</b>	<b>3,511</b>	<b>185,151</b>	<b>114,511</b>
<b>Capital Items</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - SLES	211,546	-	140,000	310,000	170,000
Transfer Out - Street Maintenance	(60,000)	-	(60,000)	(120,000)	(65,431)
Transfer Out - Other	(7,336)	-	-	-	-
Transfer Out - Landscape Districts	(29,000)	-	(26,078)	(52,156)	(31,229)
Transfer Out - McDevitt Park	0	-	0	(110,538)	0
Transfer Out - Little League Lights	0	-	0	0	0
<b>Total Transfers</b>	<b>115,210</b>	<b>0</b>	<b>53,922</b>	<b>27,306</b>	<b>73,340</b>
<b>Total Increase (Decrease) to Fund</b>	<b>121,099</b>	<b>303,232</b>	<b>57,433</b>	<b>212,457</b>	<b>187,851</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	1,487,697	1,608,796	1,754,060	1,912,028	2,124,485
<b>Ending Fund Balance</b>	<b>1,608,796</b>	<b>1,912,028</b>	<b>1,811,493</b>	<b>2,124,485</b>	<b>2,312,335</b>
Reserved for CIRASIR	30,000	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	401,858	401,858	401,858	401,858	401,858
Reserve (40% of expenses)	948,944	930,731	1,053,902	1,015,274	1,055,162
Vehicle & Technology replacement	-	-	100,000	100,000	200,000
Unreserved	227,993	549,439	225,733	577,352	625,315
<b>Ending Fund Balance</b>	<b>1,608,796</b>	<b>1,912,028</b>	<b>1,811,493</b>	<b>2,124,485</b>	<b>2,312,335</b>

## 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 5% 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 MVL (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 5% increase over the 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 2023-2024 is projected to increase 5%.

#### 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 5% 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 5% over last year.

#### Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City anticipates no change in business license tax collections in FY 2023-24.

#### 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 slight increase over FY 2022-23 projections is anticipated from this revenue source..

#### 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. As new construction in future years is uncertain, revenue is not projected in this account until realized.

### **FEES, CHARGES, AND REIMBURSEMENTS**

#### Building Permits and Plan Check

Fees are collected for building inspections and plan check review by Yuba County under an agreement between the City and the County. The City receives a portion of the fees collected by the County.

#### 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 reports.

#### 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 reimbursement for services provided under contract with the school district and partial reimbursement for training and supplies funded through our insurance carrier.

#### 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

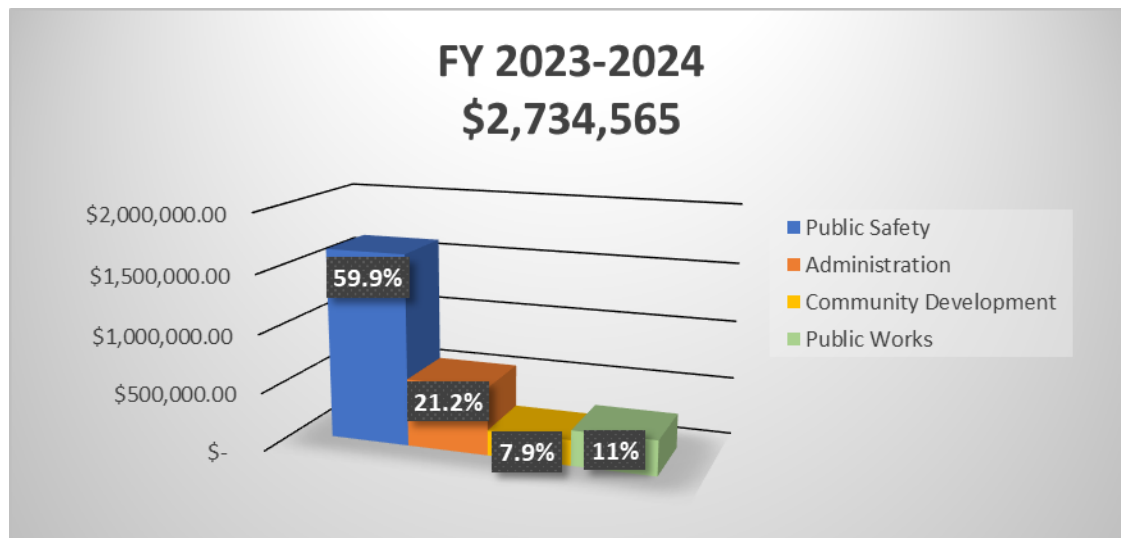
The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



## GENERAL FUND REVENUE

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b><u>TAX REVENUE</u></b>					
Property Taxes	439,173	486,524	462,200	555,000	582,750
Property Taxes in Lieu of MLF	375,881	387,286	402,775	340,000	357,000
Sales Tax	366,482	330,985	360,500	360,500	378,525
Transactions Tax	559,196	561,059	540,750	560,000	588,000
Franchise Fees	126,639	142,337	140,000	140,000	147,000
Business License Tax	15,758	11,191	12,000	12,000	12,000
Real Property Transfer Tax	19,055	23,846	21,000	12,500	13,000
Excise Tax	1,336	102,445	-	93,511	-
Total Tax Revenue	1,903,520	2,045,673	1,939,225	2,073,511	2,078,275
<b><u>FEES, CHARGES, AND REIMBURSEMENTS</u></b>					
Building Permits	5,939	9,104	4,000	3,615	3,615
Plan Check	-	325	-	-	-
Encroachment Permits	18,573	16,000	10,000	12,500	12,500
FOG Permits	2,832	2,940	2,800	3,500	3,500
Planning Fees	210	1,200	-	300	300
Admissions Fee - General Use	72,301	69,033	72,450	86,001	90,301
Fines	6,807	9,624	7,000	5,000	5,000
Police Miscellaneous Fees	842	596	1,000	2,900	1,000
POST Training Reimbursement	3,655	1,794	1,000	2,700	2,700
Proposition 172	13,550	17,882	19,000	19,000	19,000
Vehicle Abatement	2,150	2,263	1,500	1,400	1,400
Motor Vehicle in Lieu	2,670	4,170	4,170	7,000	7,000
Police Reimbursement	1,003	33,055	72,000	72,000	81,000
Sale of Property	45,421	235	-	3,585	-
Rents from City Property	51,557	56,602	56,000	53,100	53,100
Community Center & Parks Rent	(235)	14,255	15,000	10,000	11,000
Tow / Impound	900	3,100	2,200	3,125	3,125
Miscellaneous Income	22,554	30,333	15,000	3,500	3,500
Total Fees, Charges, Reimbursements	250,729	272,511	283,120	289,226	298,041
<b><u>INTEREST</u></b>	10,810	5,662	7,000	30,000	30,000
<b><u>OTHER REVENUE</u></b>					
General Fund - Cost allocation	259,442	295,326	302,243	310,000	325,500
Recovery of Labor & Benefits	38,748	10,887	20,600	20,600	20,600
Total Other Revenue	298,190	306,213	322,843	330,600	346,100
<b>Total General Fund Revenues</b>	<b>2,463,249</b>	<b>2,630,059</b>	<b>2,552,188</b>	<b>2,723,337</b>	<b>2,752,416</b>

## GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

**Administration:** City Council, Administration, Finance

**Community Development:** Community Development

**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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Stipends	5,200	6,048	6,000	7,357	6,000
Payroll Expenses & Benefits	723	794	717	1,000	1,000
Total Personnel	5,923	6,842	6,717	8,357	7,000
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	2,066	708	500	500	500
Dues & Subscriptions	2,726	541	2,900	2,900	2,900
Travel & Training	-	-	4,000	2,000	4,000
Total Supplies & Services	4,792	1,249	7,400	5,400	7,400
<b>Department Total</b>	<b>10,714</b>	<b>8,091</b>	<b>14,117</b>	<b>13,757</b>	<b>14,400</b>





## ADMINISTRATION

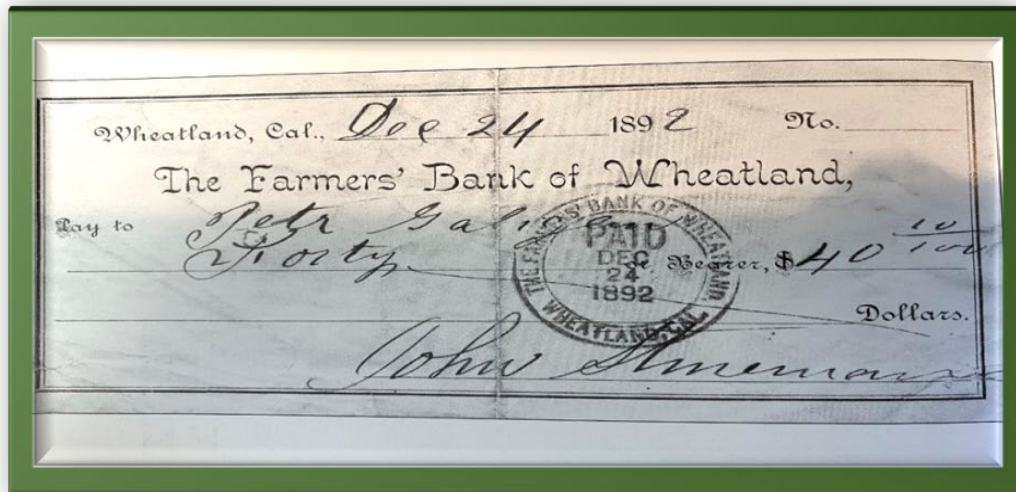
Administration accounts for City Manager and City Clerk costs. The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland. 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 CIRC (an insurance pool for local government).

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	109,374	128,938	148,516	144,147	153,406
Payroll Expenses & Benefits	27,476	34,278	39,581	38,825	41,464
Total Personnel	136,850	163,216	188,097	182,972	194,870
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	5,235	9,176	15,000	17,000	17,850
Utilities	6,740	7,416	8,000	9,000	9,450
Telephone	2,877	2,624	2,500	2,500	2,625
Rents and Leased Equipment	5,924	3,819	6,500	6,500	6,825
Building & Grounds Maintenance	200	-	1,500	1,500	1,575
Attorney	83,441	48,903	75,000	60,000	75,000
Contracted Services	31,328	30,144	30,000	33,000	34,650
Dues & Subscriptions	6,874	13,457	7,500	10,000	10,500
Travel & Training	558	716	3,000	3,000	3,150
Insurance - Liability & Property	37,021	43,251	45,000	54,000	65,000
Miscellaneous	935	-	1,000	1,000	1,000
Elections	2,856	(160)	5,000	3,000	-
Interest Expense	1,685	1,099	483	483	-
Capital Lease Expense	10,962	-	12,164	12,164	-
Small Equipment	-	-	1,000	1,000	1,000
Total Supplies & Services	196,635	160,445	213,647	214,147	228,625
<b>Department Total</b>	<b>333,485</b>	<b>323,661</b>	<b>401,744</b>	<b>397,119</b>	<b>423,495</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	85,085	82,173	75,664	54,273	73,541
Payroll Expenses & Benefits	24,642	19,612	18,896	12,005	13,720
Total Personnel	109,726	101,785	94,560	66,278	87,261
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	6,582	5,204	7,000	7,000	7,350
Contracted Services	29,086	42,032	40,000	35,000	35,000
Dues & Subscriptions	671	3,173	2,800	2,500	2,800
Travel & Training	685	2,462	3,000	3,000	3,150
Bank Charges	3,728	4,426	5,000	4,000	5,000
Miscellaneous	-	337	1,000	1,000	1,000
Small Equipment	-	-	1,000	1,000	1,000
Total Supplies & Services	40,752	57,634	59,800	53,500	55,300
<b>Department Total</b>	<b>150,479</b>	<b>159,419</b>	<b>154,360</b>	<b>119,778</b>	<b>142,561</b>



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	10,557	12,115	12,687	13,130	10,367
Payroll Expenses & Benefits	4,380	4,435	4,720	3,686	3,609
Total Personnel	14,937	16,550	17,407	16,816	13,976
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	-	500	400	420
Advertising	-	-	1,000	1,000	1,050
Planning Services	79,700	79,981	95,703	81,759	96,000
Engineer	40,324	85,282	65,000	84,367	65,000
Contracted Services	26,064	27,171	40,000	35,000	40,000
Inspections/Code Enforcement	-	-	-	-	-
Dues & Subscriptions	-	853	-	-	-
Total Supplies & Services	146,087	193,287	202,203	202,526	202,470
<b>Department Total</b>	<b>161,024</b>	<b>209,837</b>	<b>219,610</b>	<b>219,342</b>	<b>216,446</b>



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	803,930	877,948	895,147	908,404	918,783
Payroll Expenses & Benefits	240,081	227,415	246,340	246,120	241,593
Total Personnel	1,044,012	1,105,363	1,141,487	1,154,524	1,160,377
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	21,967	14,152	12,000	13,000	15,000
Uniform Allowance	9,470	9,954	15,000	15,000	15,000
Utilities	9,888	14,759	13,000	16,500	17,325
Telephone	20,926	23,092	20,000	22,500	23,625
Rents and Leases	4,769	3,422	3,500	4,000	4,200
Equipment Maintenance	18,206	11,989	16,000	16,000	16,000
Fuel	21,685	29,077	28,500	34,266	35,979
Building & Grounds Maintenance	172	177	1,500	200	1,000
Contracted Services	81,454	73,523	90,000	85,779	92,000
Recruitment Expense	4,002	14,342	8,000	8,000	8,000
Dues & Subscriptions	4,614	(4,465)	5,000	5,000	5,000
Travel & Training	18,612	10,297	15,000	15,000	15,000
Insurance - Liability	0	0	0	13,389	0
Small Arms and Ammunition	7,059	839	5,000	5,000	7,500
Small Equipment	27,037	23,093	20,000	35,000	30,000
Total Supplies & Services	249,862	224,251	252,500	288,634	285,629
<b>TOTAL EXPENSES</b>	<b>1,293,873</b>	<b>1,329,614</b>	<b>1,393,987</b>	<b>1,443,158</b>	<b>1,446,006</b>
<b>CAPITAL OUTLAY</b>	<b>101,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>	<b>1,395,237</b>	<b>1,329,614</b>	<b>1,393,987</b>	<b>1,443,158</b>	<b>1,446,006</b>



## 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 2023-2024 is 6.25%.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>SUPPLIES &amp; SERVICES:</b>					
Contracted Services	160,210	165,817	179,580	179,580	190,804
Miscellaneous	-	-	-	-	-
Subtotal Supplies & Services	160,210	165,817	179,580	179,580	190,804
<b>Department Total</b>	<b>160,210</b>	<b>165,817</b>	<b>179,580</b>	<b>179,580</b>	<b>190,804</b>





## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	31,559	11,224	40,912	8,351	42,057
Payroll Expenses & Benefits	8,683	3,089	6,340	2,175	4,568
Total Personnel	40,242	14,313	47,252	10,526	46,626
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	8,547	5,317	8,000	8,000	8,400
Clothing Allowance	858	884	1,000	1,193	1,253
Utilities	6,004	18,977	20,000	15,000	21,000
Telephone	972	1,203	1,800	1,300	1,365
Rents and Leased Equipment	550	2,592	2,000	3,000	3,150
Equipment Maintenance	80	2,578	2,500	5,900	6,195
Fuel	1,092	2,181	1,600	2,440	2,562
Contracted Services	22,544	8,071	9,000	12,000	12,600
Miscellaneous	1,325	0	1,000	1,000	1,000
Small Equipment	-	-	2,000	2,000	2,000
Total Supplies & Services	41,972	41,803	48,900	51,833	59,525
<b>Department Total</b>	<b>82,214</b>	<b>56,116</b>	<b>96,152</b>	<b>62,359</b>	<b>106,150</b>



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	21,694	20,904	16,803	20,545	19,186
Payroll Expenses & Benefits	6,974	5,518	5,824	5,948	6,328
Total Personnel	28,668	26,422	22,627	26,493	25,514
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	4,626	5,197	7,000	7,000	7,350
Uniform Allowance	584	884	1,000	1,000	1,050
Utilities	35,394	34,830	42,000	45,000	47,250
Telephone	404	371	500	500	525
Rents and Leased Equipment	378	389	500	500	525
Equipment Maintenance	1,514	1,265	2,000	2,000	2,100
Fuel	1,469	1,461	2,000	2,100	2,205
Building & Grounds Maintenance	-	-	500	500	525
Contracted Services	3,552	3,001	10,000	5,000	10,000
Dues & Subscriptions	660	198	1,000	500	1,000
Small Equipment	-	-	-	12,500	-
Total Supplies & Services	48,582	47,596	66,500	76,600	72,530
<b>Department Total</b>	<b>77,250</b>	<b>74,018</b>	<b>89,127</b>	<b>103,093</b>	<b>98,044</b>

### 1914 Wheatland 4<sup>th</sup> of July Parade



Front Street & 4<sup>th</sup> 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 3<sup>rd</sup> St. behind the old Elwood Hotel which was just east of Bill's Place.

## 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**

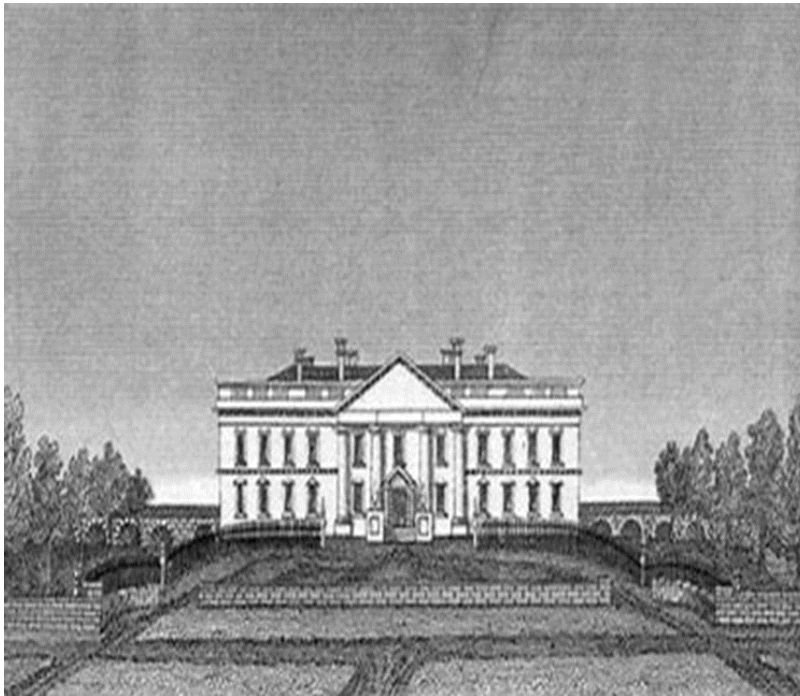
### IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

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

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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Utility Revenue	1,106,129	1,129,124	1,175,000	1,227,434	1,230,000
Grant Revenue	126,586	0	-	-	-
Interest Income	3,332	2,824	2,000	20,000	18,000
Misc Income/Donations	0	493,095	0	23,677	0
Total Revenue	1,236,047	1,625,043	1,177,000	1,271,111	1,248,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	253,070	307,062	325,800	314,683	373,470
Payroll Expenses & Benefits	76,307	82,054	101,076	85,134	104,844
Total Personnel	329,377	389,116	426,876	399,817	478,314
<b>SUPPLIES &amp; SERVICES:</b>					
Indirect Cost Allocation	99,860	112,221	125,946	127,373	130,000
Postage	3,190	4,948	7,500	5,500	5,775
Supplies	24,589	42,754	52,000	51,000	53,550
Clothing Allowance	922	1,171	1,200	1,400	1,470
Utilities	97,611	116,137	120,000	120,000	126,000
Telephone	2,993	2,867	2,500	3,000	3,150
Rents and Leased Equipment	-	291	5,000	5,000	5,250
Equipment Maintenance	28,865	18,229	15,000	9,000	15,000
Fuel	2,161	3,049	3,500	3,750	3,938
Legal	0	0	-	10,000	10,500
Engineer	5,378	4,443	15,000	16,000	15,000
Contracted Services	50,838	42,242	60,000	45,000	55,000
Dues & Subscriptions	12,048	18,698	20,000	20,500	21,525
Travel & Training	10	30	1,500	1,500	1,500
Bank Charges	4,169	6,382	7,000	6,500	7,000
Insurance - Liability & Property	34,887	39,491	42,000	46,000	55,500
Miscellaneous	-	-	-	-	-
Interest Expense	104,912	83,075	80,512	80,512	80,000
Small Equipment	10,592	63	3,000	3,000	3,000
Depreciation Expense	170,158	175,626	185,000	185,000	185,000
Total Supplies & Services	653,183	671,717	746,658	740,035	778,158
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
Total Expenses	982,559	1,060,833	1,173,534	1,139,852	1,256,471
<b>Net Increase (Decrease) to Net Position</b>	<b>253,488</b>	<b>564,210</b>	<b>3,466</b>	<b>131,259</b>	<b>(8,471)</b>
<b>NET POSITION</b>					
Beginning Net Position	535,048	788,536	841,400	1,352,746	1,484,005
<b>Ending Net Position</b>	<b>788,536</b>	<b>1,352,746</b>	<b>844,866</b>	<b>1,484,005</b>	<b>1,475,534</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Utility Revenue	993,845	1,026,612	1,058,840	1,065,770	1,066,000
Contributed Capital	342,982	1,792,791	-	-	-
Interest Income	4,171	2,943	2,400	20,000	20,000
<b>Total Revenue</b>	<b>1,340,998</b>	<b>2,822,346</b>	<b>1,061,240</b>	<b>1,085,770</b>	<b>1,086,000</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	275,369	301,066	291,432	278,753	334,728
Payroll Expenses & Benefits	79,238	81,380	89,601	76,007	94,202
<b>Total Personnel</b>	<b>354,607</b>	<b>382,446</b>	<b>381,033</b>	<b>354,760</b>	<b>428,931</b>
<b>SUPPLIES &amp; SERVICES</b>					
Indirect Cost Allocation	122,824	125,427	141,177	140,000	145,000
Postage	3,190	4,933	6,000	5,500	5,775
Supplies	7,116	13,018	17,500	15,000	17,500
Clothing allowance	922	1,171	1,200	1,400	1,470
Utilities	71,497	80,844	90,000	90,000	94,500
Telephone	1,586	1,453	1,700	1,600	1,700
Rents and Leased Equipment	-	-	5,000	5,000	5,250
Equipment Maintenance	6,507	21,541	30,000	20,000	30,000
Fuel	2,206	3,063	2,850	3,610	3,791
Legal	0	0	0	1,000	1,000
Engineer	750	371	15,000	5,000	10,000
Contracted Services	47,238	38,939	40,000	40,000	42,000
Dues and Subscriptions	26,621	28,404	28,000	28,500	29,925
Travel & Training	10	0	1,500	1,500	1,575
Bank Charges	4,169	6,382	5,000	6,750	7,088
Insurance - Liability & Property	34,887	39,491	42,000	46,000	55,500
Training	0	0	0	500	500
Miscellaneous	8,203	8,134	6,000	1,000	6,000
Interest Expense	116,776	112,061	111,875	111,875	111,500
Small Equipment	-	330	5,000	5,000	5,000
Depreciation Expense	323,351	322,529	340,000	340,000	340,000
<b>Total Supplies &amp; Services</b>	<b>777,853</b>	<b>808,091</b>	<b>889,802</b>	<b>869,235</b>	<b>915,073</b>
<b>CAPITAL OUTLAY</b>					
<b>Total Expenses</b>	<b>1,132,459</b>	<b>1,190,537</b>	<b>1,270,835</b>	<b>1,223,995</b>	<b>1,344,004</b>
<b>Net Increase (Decrease) to Net Position</b>	<b>208,538</b>	<b>1,631,809</b>	<b>(209,595)</b>	<b>(138,225)</b>	<b>(258,004)</b>
<b>NET POSITION</b>					
Beginning Net Position	396,441	604,979	413,731	2,236,788	2,098,563
<b>Ending Net Position</b>	<b>604,979</b>	<b>2,236,788</b>	<b>204,136</b>	<b>2,098,563</b>	<b>1,840,560</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	2,845	168,658	-	13,609	-
Misc Income	-	-	-	-	-
Interest Income	386	346	200	4,500	6,000
Total Revenue	3,231	169,004	200	18,109	6,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Small Equipment	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>3,231</b>	<b>169,004</b>	<b>200</b>	<b>18,109</b>	<b>6,000</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	68,119	71,350	71,350	240,354	258,463
<b>Ending Fund Balance</b>	<b>71,350</b>	<b>240,354</b>	<b>71,550</b>	<b>258,463</b>	<b>264,463</b>

## SEWER COLLECTION IMPACT FEE

This fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from three developers in exchange for sewer credits on future development. In 2020, a development agreement for \$3,129,000 of the prepaid impact fees expired. In FY 2009 the City entered into reimbursement agreements with two developers totaling \$2,492,067 to fund a portion of Bear River Levee improvements. A portion of any future single-family unit building permits obtained by the two developers will be used to reimburse the Sewer Collection Impact Fund along with interest that has accrued since 2009. In addition to the Bear River reimbursement agreements, the unpaid share of the Highway 65/Main Street signal (\$171,108) is due from the owners of property known as Roddan Ranch. In FY 2019-2020 the City began participating in a study to determine the feasibility of connecting to a regional sewer collection plant.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	1,458	55,468	-	-	-
Misc Income	-	-	-	-	-
Interest Income	40,019	18,132	15,000	100,000	100,000
Total Revenue	41,477	73,600	15,000	100,000	100,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	14,131	18,069	35,000	50,000	40,000
Engineering	36,742	9,234	50,000	20,000	20,000
Contracted Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	50,873	27,303	85,000	70,000	60,000
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
Total Expenses	50,873	27,303	85,000	70,000	60,000
<b>Net Increase (Decrease) to Fund</b>	<b>(9,396)</b>	<b>46,297</b>	<b>(70,000)</b>	<b>30,000</b>	<b>40,000</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	4,110,011	4,100,616	4,144,141	4,146,913	4,176,913
<b>Ending Fund Balance</b>	<b>4,100,616</b>	<b>4,146,913</b>	<b>4,074,141</b>	<b>4,176,913</b>	<b>4,216,913</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	8,517	324,576	-	-	-
Misc Income	-	-	-	-	-
Interest Income	173	317	110	6,500	7,500
Total Revenue	8,690	324,893	110	6,500	7,500
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Small Equipment	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>8,690</b>	<b>324,893</b>	<b>110</b>	<b>6,500</b>	<b>7,500</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	29,576	38,266	38,266	363,159	369,659
<b>Ending Fund Balance</b>	<b>38,266</b>	<b>363,159</b>	<b>38,376</b>	<b>369,659</b>	<b>377,159</b>

## **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)**

**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 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 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Gas Tax revenue	83,877	89,650	103,372	91,000	102,000
Yuba County Measure D	14,293	15,638	4,000	-	-
Interest	563	100	120	100	100
Misc Income/Donations	-	487	-	-	-
<b>Total Revenue</b>	<b>98,733</b>	<b>105,875</b>	<b>107,492</b>	<b>91,100</b>	<b>102,100</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	63,032	64,584	63,337	60,458	66,342
Payroll Expenses & Benefits	19,158	17,104	19,336	16,608	19,085
<b>Total Personnel</b>	<b>82,190</b>	<b>81,688</b>	<b>82,673</b>	<b>77,066</b>	<b>85,427</b>
<b>SUPPLIES &amp; SERVICES</b>					
Indirect Cost Allocation	15,545	17,617	18,625	21,360	22,428
Supplies	2,246	1,769	15,000	15,000	15,000
Utilities	21,431	21,063	26,000	25,000	28,000
Equipment Maintenance	-	-	1,000	1,000	1,000
Engineering	34,898	26,207	25,000	30,000	25,000
Contract Services	786	8,631	4,000	16,750	5,000
Dues and Subscriptions	-	750	1,000	1,000	1,000
<b>Total Supplies &amp; Services</b>	<b>74,905</b>	<b>76,037</b>	<b>90,625</b>	<b>110,110</b>	<b>97,428</b>
<b>Total Operating Expenses</b>	<b>157,096</b>	<b>157,725</b>	<b>173,298</b>	<b>187,176</b>	<b>182,855</b>
<b>CAPITAL OUTLAY</b>	<b>35,035</b>	<b>-</b>	<b>23,500</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>192,131</b>	<b>157,725</b>	<b>196,798</b>	<b>187,176</b>	<b>182,855</b>
<b>TRANSFERS</b>					
Transfer In - General Fund	60,000	5,489	60,000	120,000	65,431
<b>Net Increase (Decrease) to Fund</b>	<b>(33,398)</b>	<b>(46,361)</b>	<b>(29,306)</b>	<b>23,924</b>	<b>(15,324)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	92,611	59,214	65,917	12,853	36,777
<b>Ending Fund Balance</b>	<b>59,214</b>	<b>12,853</b>	<b>36,611</b>	<b>36,777</b>	<b>21,452</b>

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

The Road Maintenance (SB1) Fund accounts for costs associated with the repair and maintenance 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Road Repair & Accountability (SB1)	67,499	73,290	79,940	73,339	90,000
Interest	23	432	275	3,500	3,500
Total Revenue	67,522	73,722	80,215	76,839	93,500
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	-	-	-	-
Engineering	12,243	5,249	25,000	6,000	5,000
Contract Services	-	-	45,000	5,000	5,000
Dues and Subscriptions	1,500	-	-	1,000	1,000
Total Supplies & Services	13,743	5,249	70,000	12,000	11,000
<b>CAPITAL OUTLAY</b>					
Total Expenses	13,743	5,249	70,000	12,000	11,000
<b>TRANSFERS</b>					
Transfer In - Gas Tax Fund	35,035	0	-	-	0
Transfer Out - 2023 Pavement Maintenance	0	0	-	-	(80,000)
Net Transfers	35,035	0	0	0	(80,000)
<b>Net Increase (Decrease) to Fund</b>					
	88,815	68,473	10,215	64,839	2,500
<b>FUND BALANCE</b>					
Beginning Fund Balance	0	88,815	88,815	157,288	222,127
Ending Fund Balance	88,815	157,288	99,030	222,127	224,627



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
TDA Revenue	-	-	237,955	235,000	69,200
Misc Revenue	-	-	-	-	-
Interest income	374	241	160	1,100	100
Total Revenue	374	241	238,115	236,100	69,300
<b>EXPENSES</b>					
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-
Fuel	-	-	-	-	-
Engineering	-	-	-	-	-
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>TRANSFERS</b>					
Transfer Out- 2023 Pavement Maintenance	-	-	-	-	(304,200)
<b>Net Increase (Decrease) to Fund</b>	<b>374</b>	<b>241</b>	<b>238,115</b>	<b>236,100</b>	<b>(234,900)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	70,937	71,311	71,311	71,552	307,652
<b>Ending Fund Balance</b>	<b>71,311</b>	<b>71,552</b>	<b>309,426</b>	<b>307,652</b>	<b>72,752</b>

## 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 2021, \$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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Misc Income	-	-	-	-	-
Interest Earnings	9	17	2	50	50
Total Revenue	9	17	2	50	50
<b>EXPENSES</b>					
Transfer to Fund 100 for					
Loan repayment	10,747	-	-	-	-
Payment to Federal Government					
Loan repayment	-	-	-	-	-
Total Expenses	10,747	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>(10,738)</b>	<b>17</b>	<b>2</b>	<b>50</b>	<b>50</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	152,930	142,192	142,192	142,209	142,259
<b>Ending Fund Balance</b>	<b>142,192</b>	<b>142,209</b>	<b>142,194</b>	<b>142,259</b>	<b>142,309</b>

## 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 2023-2024 expenses include ongoing economic development consulting, annual membership in the Yuba Sutter Economic Development Corporation (YSEDC) and Sesquicentennial planning and management.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Yuba Water Agency Property Tax	15,950	8,916	16,000	18,862	19,000
Community Partnership Fee	7,660	-	7,700	8,095	8,500
Interest Income	-	-	-	-	-
Donations/Contributions	-	-	-	-	12,000
Transfer In	-	-	-	-	-
<b>Total Revenue</b>	<b>23,610</b>	<b>8,916</b>	<b>23,700</b>	<b>26,957</b>	<b>39,500</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES AND SERVICES</b>					
Supplies	-	-	-	-	-
Contracted Services	3,500	23,550	35,000	29,000	35,500
<b>Total Supplies &amp; Services</b>	<b>3,500</b>	<b>23,550</b>	<b>35,000</b>	<b>29,000</b>	<b>35,500</b>
<b>Total Expenses</b>	<b>3,500</b>	<b>23,550</b>	<b>35,000</b>	<b>29,000</b>	<b>35,500</b>
<b>Net Increase (Decrease) to Fund</b>	<b>20,110</b>	<b>(14,634)</b>	<b>(11,300)</b>	<b>(2,043)</b>	<b>4,000</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	19,066	39,175	37,875	24,541	22,498
<b>Ending Fund Balance</b>	<b>39,175</b>	<b>24,541</b>	<b>26,575</b>	<b>22,498</b>	<b>26,498</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Contribution	-	-	-	-	100,000
Impact Fees	-	-	-	-	-
Misc Income	-	-	150,000	-	-
Interest Income	126	79	400	450	250
Total Revenue	126	79	150,400	450	100,250
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	98	-	100	-
Payroll Expenses & Benefits	-	21	-	25	-
Total Personnel	-	119	-	125	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	500,000	100,000	375,000
Subtotal Supplies & Services	-	-	500,000	100,000	375,000
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
Total Expenses	-	119	500,000	100,125	375,000
<b>TRANSFERS</b>					
Transfer In-ARPA/COVID	-	-	350,000	350,000	-
<b>Net Increase (Decrease) to Fund</b>	<b>126</b>	<b>(40)</b>	<b>400</b>	<b>250,325</b>	<b>(274,750)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	22,369	22,495	22,630	22,455	272,780
Ending Fund Balance	<b>22,495</b>	<b>22,455</b>	<b>23,030</b>	<b>272,780</b>	<b>(1,970)</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Cops Revenue	100,000	161,285	140,000	165,807	160,000
Misc Income	-	-	-	-	-
Interest	518	402	100	5,000	1,000
Total Revenue	100,518	161,687	140,100	170,807	161,000
<b>EXPENSES</b>					
<b>TRANSFERS OUT</b>					
Vehicle Purchase	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>TRANSFERS</b>					
Transfer to the General Fund	(183,740)	-	(140,000)	(310,000)	(170,000)
<b>Net Increase (Decrease) to Fund</b>	<b>(83,222)</b>	<b>161,687</b>	<b>100</b>	<b>(139,193)</b>	<b>(9,000)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	87,596	4,374	4,474	166,061	26,868
<b>Ending Fund Balance</b>	<b>4,374</b>	<b>166,061</b>	<b>4,574</b>	<b>26,868</b>	<b>17,868</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Admission Fee	48,200	46,022	47,000	57,334	60,201
Interest	179	297	150	2,300	2,000
Total Revenue	48,380	46,319	47,150	59,634	62,201
<b>EXPENSES</b>					
<b>PERSONNEL EXPENSES</b>					
Salaries & Wages Admin	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>					
Indirect Cost Allocation	9,338	1,882	332	1,700	1,785
Supplies	1,006	522	4,000	4,500	1,000
Attorney	-	468	-	-	-
Planner	-	-	-	-	-
Engineer	1,755	-	2,000	22,438	6,000
Contracted Services	-	1,950	25,000	22,677	1,000
Total Supplies and Services	12,099	4,822	31,332	51,315	9,785
Total Expenses	12,099	4,822	31,332	51,315	9,785
<b>TRANSFERS IN/(OUT)</b>					
Transfer Out-2023 Pavement Maintenance	-	-	-	-	(80,000)
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>36,280</b>	<b>41,497</b>	<b>15,818</b>	<b>8,319</b>	<b>(27,584)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	17,484	53,764	87,044	95,261	103,580
<b>Ending Fund Balance</b>	<b>53,764</b>	<b>95,261</b>	<b>102,862</b>	<b>103,580</b>	<b>75,996</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Lease & Donations	248	200	250	425	250
Transfer In	-	-	-	-	-
Interest	75	153	100	800	800
Total Revenue	323	353	350	1,225	1,050
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages Admin	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	1,161	-	-	-
Contracted Services	-	-	-	-	-
Small Equipment	-	-	5,000	-	-
Subtotal Supplies and Services	-	1,161	5,000	-	-
Total Expenses	-	1,161	5,000	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>323</b>	<b>(808)</b>	<b>(4,650)</b>	<b>1,225</b>	<b>1,050</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	43,297	43,621	43,967	42,813	44,038
<b>Ending Fund Balance</b>	<b>43,621</b>	<b>42,813</b>	<b>39,317</b>	<b>44,038</b>	<b>45,088</b>



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Donations	-	-	-	-	-
Interest	5,713	3,947	2,500	20,000	20,000
Total Revenue	5,713	3,947	2,500	20,000	20,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages Admin	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Small Equipment	-	-	-	-	-
Subtotal Supplies and Services	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>5,713</b>	<b>3,947</b>	<b>2,500</b>	<b>20,000</b>	<b>20,000</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	1,018,062	1,023,775	1,023,775	1,027,722	1,047,722
<b>Ending Fund Balance</b>	<b>1,023,775</b>	<b>1,027,722</b>	<b>1,026,275</b>	<b>1,047,722</b>	<b>1,067,722</b>

## 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.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Misc Income	-	-	-	-	-
Interest income	19	12	25	75	75
Total Revenue	19	12	25	75	75
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages Admin	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>					
Supplies	-	-	-	-	-
Utilities	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	-	-
Engineer	-	-	-	-	-
Contract Services	-	-	-	-	-
Total Supplies and Services	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>19</b>	<b>12</b>	<b>25</b>	<b>75</b>	<b>75</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	3,310	3,329	3,335	3,341	3,416
<b>Ending Fund Balance</b>	<b>3,329</b>	<b>3,341</b>	<b>3,360</b>	<b>3,416</b>	<b>3,491</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Assessments	57,622	26,663	59,750	60,000	71,056
Interest Income	33	41	-	100	125
Total Revenue	57,655	26,704	59,750	60,100	71,181
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	34,255	34,885	33,864	36,331	37,868
Payroll Expenses & Benefits	11,615	9,363	11,423	9,869	18,652
Total Personnel	45,870	44,248	45,287	46,200	56,520
<b>SUPPLIES AND SERVICES</b>					
Indirect Cost Allocation	5,911	6,963	7,781	7,257	7,750
Supplies	1,776	2,986	1,700	1,500	2,414
Utilities	4,881	5,209	7,000	6,000	8,679
Equipment Maintenance	331	203	1,000	500	483
Fuel	1,060	1,798	1,300	1,852	1,931
Building & Grounds Maintenance		-	-	-	-
Contract Services	2,756	3,031	2,800	3,500	3,416
Total Supplies & Services	16,715	20,190	21,581	20,609	24,672
Total Expenses	62,585	64,438	66,868	66,809	81,192
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - General Fund	8,000	-	7,119	14,238	17,844
<b>Net Increase (Decrease) to Fund</b>	<b>3,070</b>	<b>(37,734)</b>	<b>1</b>	<b>7,529</b>	<b>7,833</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	19,302	22,372	22,677	(15,362)	(7,833)
<b>Ending Fund Balance</b>	<b>22,372</b>	<b>(15,362)</b>	<b>22,678</b>	<b>(7,833)</b>	<b>0</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Assessments	48,262	22,713	49,851	55,500	46,415
Interest income	28	35	-	5	50
Total Revenue	48,289	22,748	49,851	55,505	46,465
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages Admin	34,255	34,880	33,864	35,000	28,147
Payroll Expenses & Benefits	11,615	3,236	11,423	10,187	13,864
Total Personnel	45,870	38,116	45,287	45,187	42,011
<b>SUPPLIES &amp; SERVICES</b>					
Indirect Cost Allocation	5,965	7,361	8,122	7,475	7,750
Supplies	3,109	1,890	2,300	1,500	1,534
Utilities	6,864	7,364	8,500	7,500	7,919
Equipment Maintenance	-	203	-	100	100
Fuel	1,032	1,748	1,300	1,300	2,000
Contract Services	2,756	2,683	3,000	3,500	2,795
Small Equipment.	-	-	300	300	-
Total Supplies and Services	19,726	21,249	23,522	21,675	22,098
Total Expenses	65,597	59,365	68,809	66,862	64,109
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - General Fund	21,000	-	18,959	37,918	13,385
<b>Net Increase (Decrease) to Fund</b>	<b>3,693</b>	<b>(36,617)</b>	<b>1</b>	<b>26,561</b>	<b>(4,259)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	10,622	14,315	24,333	(22,302)	4,259
<b>Ending Fund Balance</b>	<b>14,315</b>	<b>(22,302)</b>	<b>24,334</b>	<b>4,259</b>	<b>-</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Assessments	46,503	48,515	83,000	66,713	70,049
Interest income	156	117	80	1,400	1,400
Total Revenue	46,660	48,632	83,080	68,113	71,449
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages Admin	24,705	26,323	57,607	59,901	56,821
Payroll Expenses & Benefits	7,291	6,873	16,877	16,273	16,345
Total Personnel	31,996	33,196	74,484	76,174	73,166
<b>SUPPLIES &amp; SERVICES</b>					
Indirect Cost Allocation	-	-	-	-	-
Supplies	-	-	-	-	-
Utilities	-	-	-	-	-
Contracted Services	4,850	3,219	5,000	7,000	7,000
Total Supplies and Services	4,850	3,219	5,000	7,000	7,000
Total Expenses	36,846	36,415	79,484	83,174	80,166
<b>Net Increase (Decrease) to Fund</b>	<b>9,813</b>	<b>12,217</b>	<b>3,596</b>	<b>(15,061)</b>	<b>(8,717)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	32,339	42,152	42,152	54,369	39,308
<b>Ending Fund Balance</b>	<b>42,152</b>	<b>54,369</b>	<b>45,748</b>	<b>39,308</b>	<b>30,591</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	830	-	-	-	-
Misc Income	-	-	-	-	-
Interest Income	(250)	(80)	(100)		
Total Revenue	580	(80)	(100)	-	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contract Services	-	-	-	-	-
Subtotal Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>580</b>	<b>(80)</b>	<b>(100)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	(44,497)	(43,917)	(43,917)	(43,997)	(43,997)
Ending Fund Balance	(43,917)	(43,997)	(44,017)	(43,997)	(43,997)



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	-	-	-	-	-
Interest Income	104	66	42	400	400
Total Revenue	104	66	42	400	400
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>104</b>	<b>66</b>	<b>42</b>	<b>400</b>	<b>400</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	18,504	18,608	18,608	18,674	19,074
<b>Ending Fund Balance</b>	<b>18,608</b>	<b>18,674</b>	<b>18,650</b>	<b>19,074</b>	<b>19,474</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	4,590	-	-	-	-
Misc Income	-	-	-	-	-
Interest Income	374	249	185	1,400	1,500
Total Revenue	4,964	249	185	1,400	1,500
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>4,964</b>	<b>249</b>	<b>185</b>	<b>1,400</b>	<b>1,500</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	65,711	70,676	70,836	70,925	72,325
<b>Ending Fund Balance</b>	<b>70,676</b>	<b>70,925</b>	<b>71,021</b>	<b>72,325</b>	<b>73,825</b>

## 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	Actual 2021/2022	Adopted Budget 2022/20223	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	15,339	-	-	-	-
Interest Income	758	523	330	3,000	3,200
Total Revenue	16,097	523	330	3,000	3,200
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>16,097</b>	<b>523</b>	<b>330</b>	<b>3,000</b>	<b>3,200</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	257,884	273,981	273,981	273,981	276,981
<b>Ending Fund Balance</b>	<b>273,981</b>	<b>274,504</b>	<b>274,311</b>	<b>276,981</b>	<b>280,181</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	582	-	-	-	-
Interest Income	18	13	8	75	85
Total Revenue	599	13	8	75	85
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>599</b>	<b>13</b>	<b>8</b>	<b>75</b>	<b>85</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	152,990	153,590	153,590	153,603	153,678
<b>Ending Fund Balance</b>	<b>153,590</b>	<b>153,603</b>	<b>153,598</b>	<b>153,678</b>	<b>153,763</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	63	-	-	-	-
Interest Income	2	2	1	10	10
<b>Total Revenue</b>	<b>65</b>	<b>2</b>	<b>1</b>	<b>10</b>	<b>10</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>65</b>	<b>2</b>	<b>1</b>	<b>10</b>	<b>10</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	406	471	471	473	483
<b>Ending Fund Balance</b>	<b>471</b>	<b>473</b>	<b>472</b>	<b>483</b>	<b>493</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	266	-	-	-	-
Interest Income	30	20	12	110	120
Total Revenue	296	20	12	110	120
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>296</b>	<b>20</b>	<b>12</b>	<b>110</b>	<b>120</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	5,338	5,634	5,634	5,654	5,764
<b>Ending Fund Balance</b>	<b>5,634</b>	<b>5,654</b>	<b>5,646</b>	<b>5,764</b>	<b>5,884</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	1,662	-	-	-	-
Misc Income	-	-	-	-	-
Interest Income	28	23	14	125	150
Total Revenue	1,691	23	14	125	150
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>1,691</b>	<b>23</b>	<b>14</b>	<b>125</b>	<b>150</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	4,772	6,462	6,462	6,485	6,610
<b>Ending Fund Balance</b>	<b>6,462</b>	<b>6,485</b>	<b>6,476</b>	<b>6,610</b>	<b>6,760</b>



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	4,176	-	-	-	-
Interest Income	86	67	-	380	400
Total Revenue	4,262	67	-	380	400
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>4,262</b>	<b>67</b>	<b>-</b>	<b>380</b>	<b>400</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	(60,845)	(56,583)	(56,583)	(56,516)	(56,136)
<b>Ending Fund Balance</b>	<b>(56,583)</b>	<b>(56,516)</b>	<b>(56,583)</b>	<b>(56,136)</b>	<b>(55,736)</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	-	-	-	-	-
Interest Income	81	51	32	300	300
Total Revenue	81	51	32	300	300
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>81</b>	<b>51</b>	<b>32</b>	<b>300</b>	<b>300</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	14,302	14,383	14,383	14,434	14,734
<b>Ending Fund Balance</b>	<b>14,383</b>	<b>14,434</b>	<b>14,415</b>	<b>14,734</b>	<b>15,034</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Impact Fees	-	-	-	-	-
Interest Income	67	42	26	250	275
Total Revenue	67	42	26	250	275
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
<b>CAPITAL OUTLAY</b>					
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>67</b>	<b>42</b>	<b>26</b>	<b>250</b>	<b>275</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	(188,170)	(188,103)	(188,103)	(188,061)	(187,811)
<b>Ending Fund Balance</b>	<b>(188,103)</b>	<b>(188,061)</b>	<b>(188,077)</b>	<b>(187,811)</b>	<b>(187,536)</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Impact Fees	-	426,880	-	649,716	-
Micellaneous	-	-	-	-	-
Total Revenue	-	426,880	-	649,716	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	-	-
Engineer	-	-	-	-	-
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-
Total Expenses	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	-	426,880	-	649,716	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	426,880	1,076,596
<b>Ending Fund Balance</b>	-	426,880	-	1,076,596	1,076,596

## 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 2023-2024 CAPITAL PROJECTS**

**Comprehensive Drinking Water**

**Regional Sewer Design**

**Tobacco Grant**

**Covid-19 American Rescue Plan Act (ARPA)**

**AB-1600 Update**

**First Street Senior Housing**

**Spruce Park Improvements**

**Pool Construction**

**Little League Lights**

**Bear Ridge Family Apartments**

**REAP – Housing Rezone**

**Caliterra Khovian**

**SYTIA**

**Heritage Oaks East – Lewis Inv Co LLC**

**Wheatland Road Complete Streets**

**Pottery World**

**1973 Highway 65**

**WLC – 412 3<sup>rd</sup> Street**

**Zapata Butcher Shop-405 4<sup>th</sup> Street**

**Malone and 65 – Dall Family**

**SAOCG General Plan Background Reports**

**603 3<sup>rd</sup> Street**

**Wheatland Park Estates Sewer**

**Wheatland Pavement Maintenance**

## 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.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	-	300,219	-	429,425	517,957
Miscellaneous	117,093	-	-	-	-
Total Revenue	117,093	300,219	-	429,425	517,957
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Software	3,320	-	-	-	-
Attorney	2,781	-	-	-	-
Planner	-	-	-	-	-
Engineering	48,917	33,187	-	56,487	45,326
Administration	-	-	-	-	-
Contract Services	54,093	41,250	-	20,539	-
Miscellaneous	7,982	1,793	-	-	-
Capital Outlay	-	407,012	-	279,376	472,631
Total Supplies & Services	117,093	483,242	-	356,402	517,957
Total Expenses	117,093	483,242	-	356,402	517,957
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - COVID/ARPA	-	-	110,000	110,000	-
<b>Net Increase (Decrease) to Fund</b>	-	<b>(183,023)</b>	-	<b>183,023</b>	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	(183,023)	-
<b>Ending Fund Balance</b>	-	<b>(183,023)</b>	-	-	-

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	2,466	1,445	11,742	-	-
Micellaneous	-	-	-	-	-
Total Revenue	2,466	1,445	11,742	-	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	1,504	10	11,742	-	1,435
Dues & Subscriptions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Small Equipment	962	-	-	-	-
Total Supplies & Services	2,466	10	11,742	-	1,435
Total Expenses	2,466	10	11,742	-	1,435
<b>Net Increase (Decrease) to Fund</b>	-	<b>1,435</b>	-	-	<b>(1,435)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	1,435	1,435
<b>Ending Fund Balance</b>	-	<b>1,435</b>	-	<b>1,435</b>	-



## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Yuba Water Agency	329,844	970,256	866,476	2,191,428	530,805
Miscellaneous	-	-	-	-	-
<b>Total Revenue</b>	<b>329,844</b>	<b>970,256</b>	<b>866,476</b>	<b>2,191,428</b>	<b>530,805</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>					
Attorney	450	(3,078)	15,000	1,280	-
Planner	47,882	103,924	-	232,323	50,000
Engineering	278,332	1,663,387	801,476	1,125,269	480,805
Administration	-	-	-	-	-
Contracted Services	3,180	3,150	50,000	20,454	-
Miscellaneous	-	1,453	-	502	-
<b>Total Supplies &amp; Services</b>	<b>329,844</b>	<b>1,768,836</b>	<b>866,476</b>	<b>1,379,828</b>	<b>530,805</b>
Capital Outlay	-	13,020	-	-	-
<b>Total Expenses</b>	<b>329,844</b>	<b>1,781,856</b>	<b>866,476</b>	<b>1,379,828</b>	<b>530,805</b>
<b>Net Increase (Decrease) to Fund</b>	<b>-</b>	<b>(811,600)</b>	<b>-</b>	<b>811,600</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	(811,600)	-
<b>Ending Fund Balance</b>	<b>-</b>	<b>(811,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	-	463,252	463,252	463,252	-
Micellaneous	-	-	-	-	-
Total Revenue	-	463,252	463,252	463,252	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Equipment Maintenance	-	-	65,000	65,000	-
Planner	-	-	-	-	-
Engineer	-	-	-	-	-
Contracted Services	-	-	35,000	35,000	-
Dues & Subscriptions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Small Equipment	-	-	268,000	273,226	-
Transfer Out for Public Safety	38,295	-	-	-	-
Total Supplies & Services	38,295	-	368,000	373,226	-
Total Expenses	38,295	-	368,000	373,226	-
<b>TRANSFERS IN/(OUT)</b>					
Transfer Out - Comprehensive Water	-	-	(110,000)	(110,000)	-
Transfer Out - General Plan Update	-	-	(350,000)	(350,000)	-
Total Transfers	-	-	(460,000)	(460,000)	-
<b>Net Increase (Decrease) to Fund</b>	<b>(38,295)</b>	<b>463,252</b>	<b>95,252</b>	<b>(369,974)</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	(38,295)	463,252	93,278
<b>Ending Fund Balance</b>	<b>(38,295)</b>	<b>463,252</b>	<b>56,957</b>	<b>93,278</b>	<b>93,278</b>

## 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	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	44,466	79,857	86,034	-	11,282
Micellaneous	-	-	-	-	-
Total Revenue	44,466	79,857	86,034	-	11,282
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Planner	15,490	19,810	86,034	4,560	-
Engineer	23,654	8,384	-	-	20,000
Contract Services	3,715	36,285	-	-	-
Miscellaneous	1,607	2,100	-	-	-
Total Supplies & Services	44,466	66,579	86,034	4,560	20,000
Total Expenses	44,466	66,579	86,034	4,560	20,000
<b>Net Increase (Decrease) to Fund</b>	-	<b>13,278</b>	-	<b>(4,560)</b>	<b>(8,718)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	13,278	8,718
<b>Ending Fund Balance</b>	-	<b>13,278</b>	-	<b>8,718</b>	-

## FIRST STREET SENIOR HOUSING

This fund accounts for the revenue and expenses associated with City planning activities related to the First Street Senior Housing Project. This is a 32-unit senior housing project that will be using Department of Housing and Community Development federal program funding

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Depoist	2,875	3,488	-	531	-
Grant Revenue	-	-	-	-	85,000
Micellaneous	-	-	-	-	-
Total Revenue	2,875	3,488	-	531	85,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	375	-	-	-	-
Planner	2,500	3,488	-	531	50,000
Engineer	-	-	-	-	35,000
Miscellaneous	-	-	-	-	-
Total Supplies & Services	2,875	3,488	-	531	85,000
Total Expenses	2,875	3,488	-	531	85,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

## 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 McDevitt Park (Park Place subdivision) and Wheatland Ranch Park.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	-	-	-	177,952	-
Miscellaneous	-	-	-	-	-
Total Revenue	-	-	-	177,952	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	976	-	-	-
Planner	-	-	-	-	-
Engineering	-	-	-	15,649	-
Contracted Services	4,000	26,853	28,523	241,012	-
Total Supplies & Services	4,000	27,829	28,523	256,661	-
Total Expenses	4,000	27,829	28,523	256,661	-
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - General Fund	50,000	-	-	110,538	-
<b>Net Increase (Decrease) to Fund</b>	<b>(4,000)</b>	<b>(27,829)</b>	<b>(28,523)</b>	<b>31,829</b>	<b>-</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	(4,000)	(4,000)	(31,829)	-
<b>Ending Fund Balance</b>	<b>(4,000)</b>	<b>(31,829)</b>	<b>(32,523)</b>	<b>-</b>	<b>-</b>

## SPECIAL PROJECT – LITTLE LEAGUE LIGHTS

This fund accounts for insurance reimbursement and CIRA flexible funds used to replace storm damaged poles and lights with energy efficient LED lights that meet national Little League standards.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	-	-	108,527	156,587	-
Micellaneous	-	17,696	-	5,136	-
Total Revenue	-	17,696	108,527	161,723	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-		-
Payroll Expenses & Benefits	-	-	-		-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	-	-
Engineer	-	8,565	157,546	23,000	-
Contract Services	-	9,130	-	130,000	-
Miscellaneous	-	1	-	8,723	-
Total Supplies & Services	-	17,696	157,546	161,723	-
Total Expenses	-	17,696	157,546	161,723	-
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - General Fund	-	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	-	-	(49,019)	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	49,019	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

## BEAR RIDGE FAMILY APARTMENTS

This funds accounts for fees received for planning and construction services related to a new 48-unit family housing construction project.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Deposit	-	29,279	-	76,356	40,000
Micellaneous	-	-	-	-	
Total Revenue	-	29,279	-	76,356	40,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-		-
Payroll Expenses & Benefits	-	-	-		-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	
Attorney	-	-	-	-	
Planner	-	5,710	-	820	
Engineer	-	20,344		68,595	40,000
Contract Services	-	564	-	-	
Miscellaneous	-	2,661	-	6,941	
Total Supplies & Services	-	29,279	-	76,356	40,000
<b>Total Expenses</b>	-	29,279	-	76,356	40,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

## REAP HOUSING REZONE

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

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Grant Revenue	-	-	35,000	-	32,000
Micellaneous	-	6,710	-	7,961	-
Total Revenue	-	6,710	35,000	7,961	32,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	6,710	35,000	7,961	32,000
Engineer	-	-	-	-	-
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	6,710	35,000	7,961	32,000
<b>Total Expenses</b>	-	6,710	35,000	7,961	32,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-



# CALITERRA KHOVIAN

This fund accounts for fees received for planning and engineering services related to construction of new homes in Caliterra Village 1.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Deposit	-	-	-	156,354	214,345
Micellaneous	-	192,015	-	-	-
Total Revenue	-	192,015	-	156,354	214,345
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	6,842	-	2,023	
Planner	-	11,880	-	3,140	7,000
Engineer	-	170,270	20,270	158,536	200,000
Contract Services	-	-	-	-	
Miscellaneous	-	3,023	-	-	-
Total Supplies & Services	-	192,015	20,270	163,699	207,000
Total Expenses	-	192,015	20,270	163,699	207,000
<b>Net Increase (Decrease) to Fund</b>	-	-	<b>(20,270)</b>	<b>(7,345)</b>	<b>7,345</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	(7,345)
<b>Ending Fund Balance</b>	-	-	<b>(20,270)</b>	<b>(7,345)</b>	-

## SYTIA

This fund accounts for City expenses related to the Sutter Yuba Transportation Improvement Authority. City costs are reimbursed by SYTIA. Traffic impact study expenses were reimbursed.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Deposit	-	-	10,000	-	
Miscellaneous	-	9,713	-	19,300	40,344
Total Revenue	-	9,713	10,000	19,300	40,344
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-		-
Payroll Expenses & Benefits	-	-	-		-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	6,650	5,000	1,850	10,000
Engineer	-	3,063	5,000	17,794	30,000
Contract Services	-	-		-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	9,713	10,000	19,644	40,000
Total Expenses	-	9,713	10,000	19,644	40,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	<b>(344)</b>	<b>344</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	(344)
<b>Ending Fund Balance</b>	-	-	-	<b>(344)</b>	-

## HERITAGE OAKS EAST – LEWIS INV CO LLC

This fund accounts for fees collected for planning and environmental services for a development project located west of SR 65 and south of Main Street which is currently undeveloped

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Impact Fees	-			9,142	300,000
Micellaneous	-		-	-	-
Total Revenue	-	-	-	9,142	300,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	6,837	300,000
Engineer	-	-	-	2,305	-
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	9,142	300,000
Total Expenses	-	-	-	9,142	300,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

## WHEATLAND ROAD COMPLETE STREETS

This project will improve and extend existing sidewalks and bike lanes to complete the pedestrian and bicycle corridor along Wheatland Road from State Route 65 to the intersection of Wheatland Rd. and Wheatland Park Dr. at the southwest corner of Bear River Middle School, including utility relocations, road widening, safety lighting and pavement rehabilitation.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Deposit	-		-		
Grant Funds				1,000	249,000
Micellaneous	-		-	-	-
Total Revenue	-		-	1,000	249,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-		-		-
Payroll Expenses & Benefits	-		-		-
Total Personnel	-		-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-		-	-	-
Attorney	-		-	-	-
Planner	-		-	-	-
Engineer	-			1,000	39,000
Contract Services	-			-	210,000
Miscellaneous	-		-	-	-
Total Supplies & Services	-		-	1,000	249,000
<b>Total Expenses</b>	-		-	1,000	249,000
<b>Net Increase (Decrease) to Fund</b>	-		-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-		-	-	-
<b>Ending Fund Balance</b>	-		-	-	-

## POTTERY WORLD

This fund accounts for fees received for planning and environmental services for the Pottery World/Avoca Orchards annexation, General Plan amendment and pre-zone project.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Deposit	-	2,110	-	22,891	30,704
Micellaneous	-	390	-	-	-
<b>Total Revenue</b>	<b>0</b>	<b>2,500</b>	<b>-</b>	<b>22,891</b>	<b>30,704</b>
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
<b>Total Personnel</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	390	-	22,546	10,000
Engineer	-	-	-	345	20,000
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	2,814	-
<b>Total Supplies &amp; Services</b>	<b>0</b>	<b>390</b>	<b>-</b>	<b>25,705</b>	<b>30,000</b>
<b>Total Expenses</b>	<b>0</b>	<b>390</b>	<b>-</b>	<b>25,705</b>	<b>30,000</b>
<b>Net Increase (Decrease) to Fund</b>	<b>0</b>	<b>2,110</b>	<b>-</b>	<b>(2,814)</b>	<b>704</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	0	-	-	2,110	(704)
<b>Ending Fund Balance</b>	<b>0</b>	<b>2,110</b>	<b>-</b>	<b>(704)</b>	<b>-</b>

## 1973 HIGHWAY 65

This fund accounts for fees collected for planning and environmental services, Parcel 1 Annexation, General Plan Amendment and Pre-Zone Project for a development project located at 1973 SR 65 which is currently undeveloped

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-	1,000		520	24,675
Micellaneous	-		-	-	-
Total Revenue	-	1,000	-	520	24,675
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	675	-	290	20,000
Engineer	-	-	-	230	5,000
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	675	-	520	25,000
Total Expenses	-	675	-	520	25,000
<b>Net Increase (Decrease) to Fund</b>	-	<b>325</b>	-	-	<b>(325)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	325	325
<b>Ending Fund Balance</b>	-	<b>325</b>	-	<b>325</b>	-

# WLC-412 3<sup>RD</sup> STREET

This fund accounts for fees collected for planning services for the 412 Third Street Parcel Map. Applicant is proposing to split the existing parcel into two separate properties

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-	-	-	1,721	7,322
Micellaneous	-	-	-	-	-
Total Revenue	-	-	-	1,721	7,322
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	1,553	3,000
Engineer	-	-	-	990	3,500
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	2,543	6,500
Total Expenses	-	-	-	2,543	6,500
<b>Net Increase (Decrease) to Fund</b>	-	-	-	(822)	822
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	(822)
<b>Ending Fund Balance</b>	-	-	-	(822)	-

## ZAPATA BUTCHER SHOP, 405 4<sup>TH</sup> STREET

This fund accounts for fees collected for planning services for the 405 4th Street Butcher Shop Conditional Use Permit

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			3,115	-
Micellaneous	-		-	-	-
Total Revenue	-	-	-	3,115	-
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-			924	2,191
Engineer	-				
Contract Services	-	-	-	-	
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	924	2,191
Total Expenses	-	-	-	924	2,191
<b>Net Increase (Decrease) to Fund</b>	-	-	-	<b>2,191</b>	<b>(2,191)</b>
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	2,191
<b>Ending Fund Balance</b>	-	-	-	<b>2,191</b>	-



## MALONE/65-DALLA FAMILY

This fund accounts for fees collected for planning services for a Conditional Use Permit for a gas station and quick service restaurant at Malone Ave and SR 65

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			1,445	50,000
Micellaneous	-		-	-	-
Total Revenue	-	-	-	1,445	50,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-			985	40,000
Engineer	-			460	10,000
Contract Services	-	-	-	-	
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	1,445	50,000
Total Expenses	-	-	-	1,445	50,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

## SACOG GENERAL PLAN BACKGROUND REPORTS

This fund accounts for a grant received from SACOG to prepare the General Plan Background Reports.

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			21,825	78,175
Micellaneous	-		-	-	-
Total Revenue	-	-	-	21,825	78,175
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-			21,825	78,175
Engineer	-				
Contract Services	-	-	-	-	
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	21,825	78,175
Total Expenses	-	-	-	21,825	78,175
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

## 603 3<sup>RD</sup> STREET

This fund accounts for fees received for planning services for Site Plan and Design Review to use the site at 603 Third Street for a car sales lot and office

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			993	4,000
Micellaneous	-		-	-	-
Total Revenue	-	-	-	993	4,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-			613	4,000
Engineer	-			380	-
Contract Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	993	4,000
Total Expenses	-	-	-	993	4,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

## WHEATLAND PARK ESTATES SEWER

This fund accounts for fees collected for planning required to connect the 22 unit mobile home park to city water and sewer

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			-	15,000
Micellaneous	-		-	-	-
Total Revenue	-	-	-	-	15,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	
Planner	-			-	
Engineer	-			-	15,000
Contract Services	-	-	-	-	
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	-	15,000
Total Expenses	-	-	-	-	15,000
<b>Net Increase (Decrease) to Fund</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

## WHEATLAND PAVEMENT MAINTENANCE

Pavement maintenance on Hooper Street, between Highway 65 and Olive Street; Olive Street, from Hooper Street to its westerly terminus and Main Street from E Street to its westerly terminus. Pumpkin Farm Joint Admission funds will also be used for grinding the existing pavement, application of an asphalt concrete overlay, pedestrian ramps, drainage modifications and pavement markings,

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Proposed Budget 2023/2024
<b>REVENUES</b>					
Developer Fees	-			-	-
Wheatland School District	-	-	-	-	30,000
Yuba County Office of Education	-	-	-	-	30,000
Total Revenue	-	-	-	-	60,000
<b>EXPENSES</b>					
<b>PERSONNEL</b>					
Salaries & Wages	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>					
Supplies	-	-	-	-	-
Attorney	-	-	-	-	-
Planner	-	-	-	-	-
Engineer	-	-	-	5,300	37,800
Contract Services	-	-	-	-	481,100
Miscellaneous	-	-	-	-	-
Total Supplies & Services	-	-	-	5,300	518,900
Total Expenses	-	-	-	5,300	518,900
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Pumpkin Farm	-	-	-	-	80,000
Transfer In - SB1 Gas Tax	-	-	-	-	80,000
Transfer In - TDA	-	-	-	-	304,200
Total Transfers	-	-	-	-	464,200
<b>Net Increase (Decrease) to Fund</b>	-	-	-	(5,300)	5,300
<b>FUND BALANCE</b>					
Beginning Fund Balance	-	-	-	-	(5,300)
Ending Fund Balance	-	-	-	(5,300)	-

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