



CITY OF WHEATLAND CALIFORNIA

Fiscal Year 2022-23

OPERATING BUDGET



Effective July 1, 2022
Adopted by Resolution No. 19-22

City Council

RICK WEST, Mayor

BOB COE, Vice Mayor

LISA MCINTOSH, Councilmember

JAY PENDERGRAPH, Councilmember

PAMELA SHELTON, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Damiean Sylvester, Police Chief

Dale Klever, Director of Public Works

Vacant, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

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

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MESSAGE FROM CITY MANAGER

June 28, 2022

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2022-23 Annual Operating Budget

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

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

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

Revenues

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

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

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

Personnel

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

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

Capital Projects

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

American Recovery Act Plan (ARPA)

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

Enterprise Funds

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

Conclusion

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

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

Respectfully submitted,

Jim Goodwin

Jim Goodwin, City Manager

RESOLUTION NO. 19-22

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

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

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

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

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

General Fund	\$2,634,755
Special Revenue Funds	1,194,127
Enterprise Funds	2,530,687
Project Funds	<u>2,959,733</u>
Total Budget	\$9,319,302

4. That the City will strive to maintain a balanced budget during fiscal year 2022-23. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the goal for fiscal year 2022-23 is established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other "one-time," non-recurring expenditures.
5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
6. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.

1. 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.
2. 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.

3. 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.
4. Pursuant to Article XIIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2022-23 is hereby established as \$6,014,507. The factors used to calculate the 2022-23 appropriations limit are the percentage change in California per capita personal income of 7.55% and the percentage change in the Yuba County population of 1.0035%.

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

AYES: Coe, McIntosh, Pendergraph, Shelton, West

NOES:

ABSENT:

ABSTAIN:

ATTEST:

 _____

Lisa J. Thomason, City Clerk

 _____

Rick West, Mayor

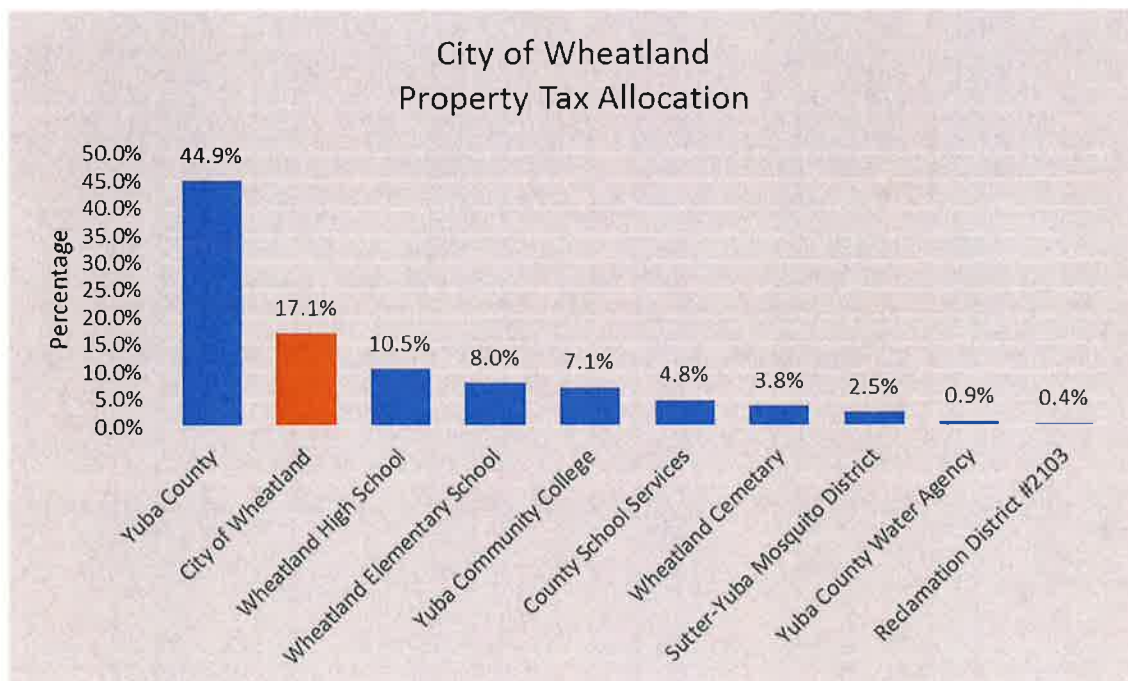
BUDGET OVERVIEW

BUDGET PROCESS

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

BUDGET HIGHLIGHTS

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



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

COMMUNITY PROFILE

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

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

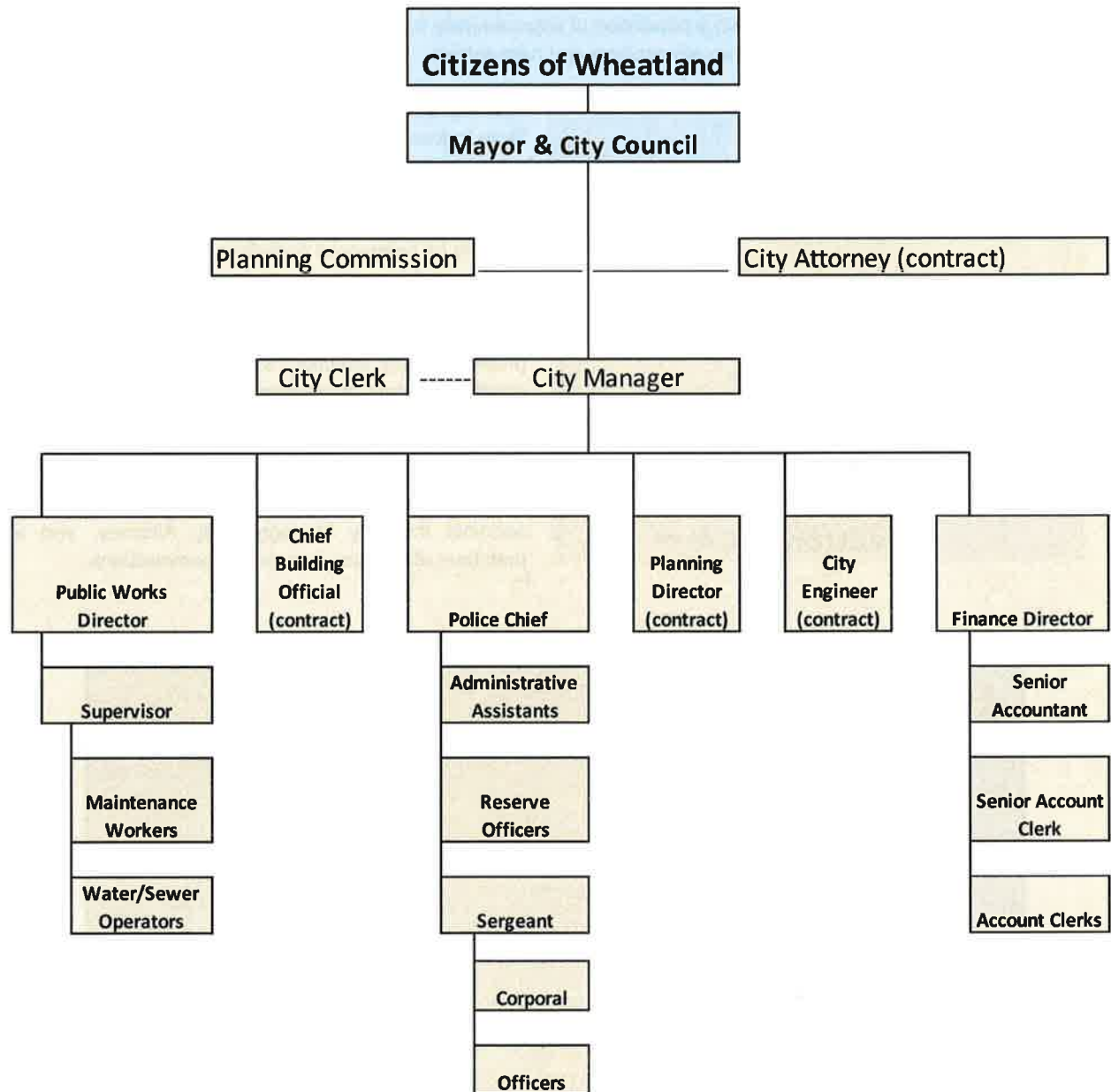


The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

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



ORGANIZATIONAL CHART



STAFFING LEVELS

CITY OF WHEATLAND Fiscal Year 2022-2023 **Staffing Levels**

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

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

ALL FUNDS SUMMARY

	Estimated July 1, 2022 Fund Balance	Revenues	Operating Expenses	Transfers Out	Capital Expenses	Estimated June 30, 2023 Fund Balance
General Fund	1,754,060	2,692,188	2,548,677	86,078	-	1,811,493
Special Revenue Funds						
Street Maintenance (Gas Tax)	65,917	167,492	173,298	-	23,500	36,611
RMRA / SB-1 Fund	150,592	80,215	70,000	-	-	160,807
Transportation Development Act	71,461	238,115	-	-	-	309,576
Supplemental Law Enforcement	4,474	140,100	140,000	-	-	4,574
Community Development Block Grant	142,194	2	-	-	-	142,196
Economic Development	37,875	23,700	35,000	-	-	26,575
Wheatland Landscape District	22,677	66,869	66,868	-	-	22,678
Park Place Landscape District	24,333	68,810	68,809	-	-	24,334
Wheatland CFD 2015-1	50,780	83,200	80,320	-	-	53,660
Wheatland CFD 2015-2	(33,722)	(250)	-	-	-	(33,972)
Pumpkin Farm Joint Admission	87,044	47,150	31,332	-	-	102,862
Wheatland Community Garden	43,967	350	5,000	-	-	39,317
Pool Operations	1,026,175	2,500	-	-	-	1,028,675
Heritage Oaks West	3,335	25	-	-	-	3,360
Heritage Oaks East	(2,301)	-	-	-	-	(2,301)
General Plan Update	22,630	500,400	500,000	-	-	23,030
Special Revenue Impact Funds						
Bear River Impact	280,839	-	-	-	-	280,839
Regional Bypass Impact	18,650	45	-	-	-	18,695
Road Circulation Impact	274,311	350	-	-	-	274,661
City Hall Facilities Impact	153,600	12	-	-	-	153,612
Vehicles and Equipment Impact	472	1	-	-	-	473
Public Works Facilities Impact	5,646	15	-	-	-	5,661
Law Enforcement Facilities Impact	6,476	18	-	-	-	6,494
Fire Department Facilities Impact	(56,583)	-	-	-	-	(56,583)
Parkland Facilities Impact	14,415	35	-	-	-	14,450
Public Meeting Facilities Impact	(188,073)	35	-	-	-	(188,038)
Storm Drainage Impact	70,836	185	-	-	-	71,021
Caliterra Subdivision Impact Fee	426,880	-	-	-	-	426,880
Enterprise Funds						
Water (Net Position)	841,400	1,177,000	1,173,534	-	-	844,866
Wastewater (Net Position)	413,731	1,061,240	1,272,153	-	-	202,818
Water Distribution Impact	240,168	1,500	-	-	-	241,668
Sewer Collection Impact	4,144,141	15,000	85,000	-	-	4,074,141
Wastewater Treatment Impact	38,366	110	-	-	-	38,476
Project Funds						
Hooper Street	-	-	-	-	-	-
Comprehensive Drinking Water	-	1,039,731	-	-	1,039,731	-
Regional Sewer Design/Environmental	-	866,476	-	-	866,476	-
Employment Zone	-	-	-	-	-	-
Agricultural Standards	-	-	-	-	-	-
Tobacco Grant	-	12,798	12,798	-	-	-
COVID-19 / ARPA Funding	463,252	463,252	-	460,000	268,000	198,504
6th Cycle Housing Element Update	-	15,000	15,000	-	-	-
AB 1600 Update	-	86,034	86,034	-	-	-
McDevitt & Wheatland Park Impr.	19,148	-	19,148	-	-	-
Pool Construction	-	-	-	-	-	-
Little League Lights	49,019	108,527	157,546	-	-	-
REAP 6th Cycle Housing Element	-	-	-	-	-	-
REAP Housing Re-Zone	-	35,000	35,000	-	-	-

GENERAL FUND

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

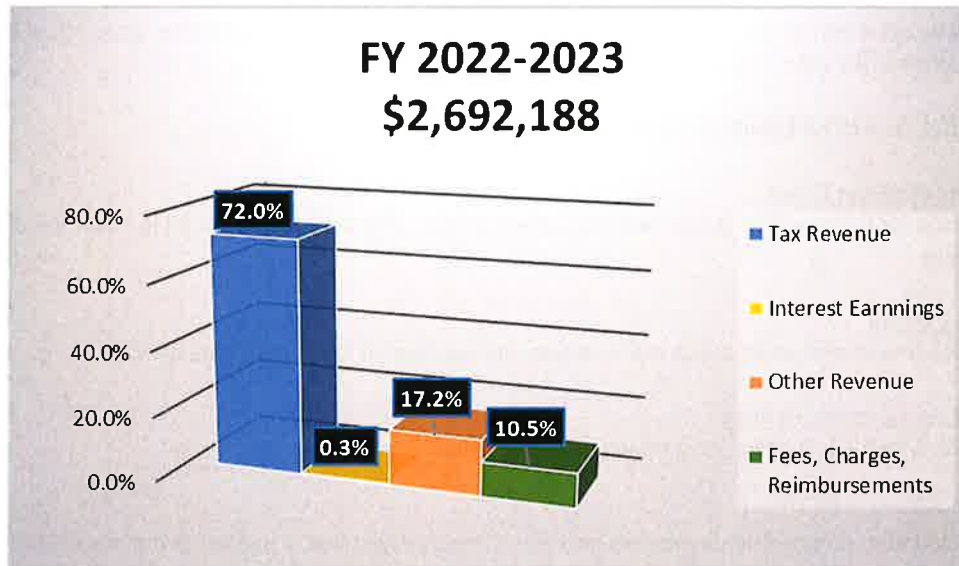
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 17. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The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



GENERAL FUND SUMMARY

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

GENERAL FUND REVENUE



TAX REVENUE

Property Tax

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

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

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

Sales Tax

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

Transactions Tax

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

Franchise Fees

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

Business License Tax

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

Real Property Transfer Tax

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

Excise Tax

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

FEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

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

Encroachment Permits

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

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

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

Admissions Fee – General Use

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

Fines

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

Police Miscellaneous

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

POST Training Reimbursement

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

Proposition 172

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

Vehicle Abatement

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

Motor Vehicle in Lieu

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

Police Reimbursement

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

Rents from City Property

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

Community Center and Parks Rent

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

Tow / Impound

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

Miscellaneous Income

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

INTEREST EARNINGS

Interest

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

OTHER REVENUE

General Fund Cost Allocation

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

Recovery of Labor and Benefits

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

Transfer In

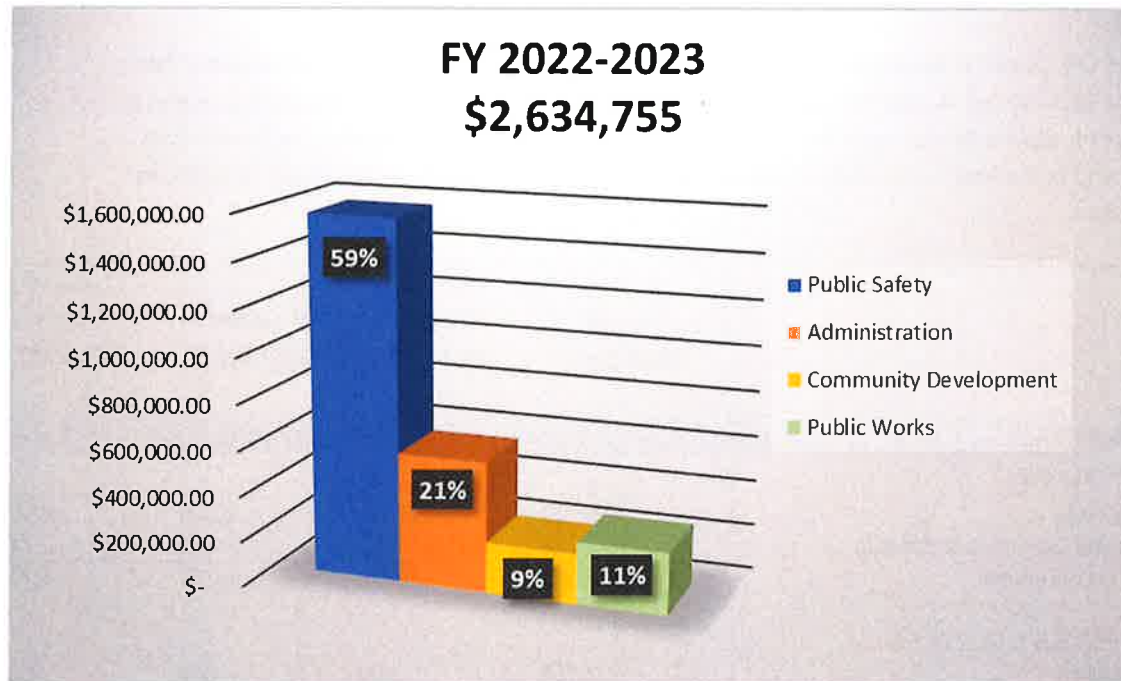
The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



GENERAL FUND REVENUE

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

GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development, Building Inspections

Public Safety: Police, Fire

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

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

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

CITY COUNCIL

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

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



ADMINISTRATION

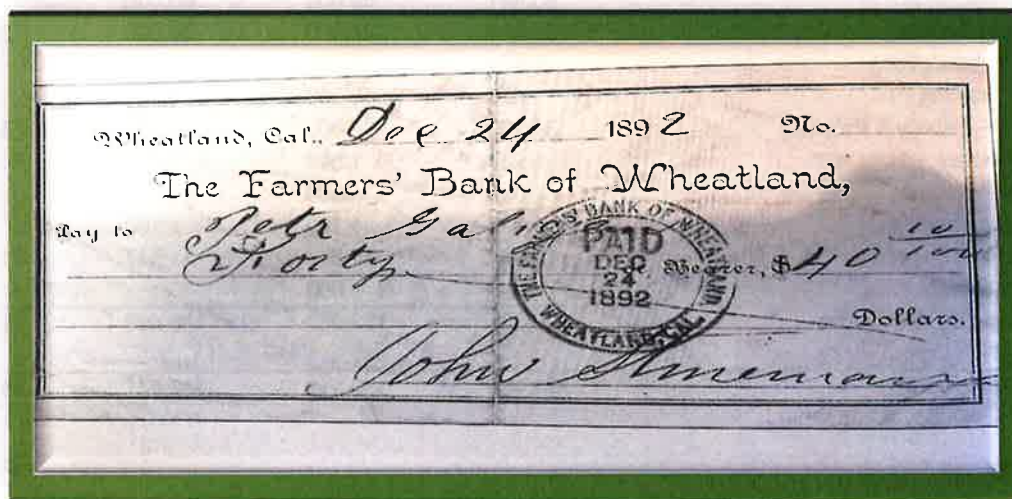
Administration accounts for City Manager and City Clerk costs. The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland.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

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

FINANCE

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

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



COMMUNITY DEVELOPMENT

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

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



BUILDING INSPECTION

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

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



POLICE

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

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



FIRE

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

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



PUBLIC WORKS

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

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



PARKS

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

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

1914 Wheatland 4th of July Parade



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



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



Downtown Wheatland on Front St.



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

SPECIAL REVENUE FUNDS

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

Street Maintenance (Gas Tax)

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

Transportation Development Act (TDA)

Supplemental Law Enforcement (SLES)

Community Development Block Grants (CDBG)

Economic Development

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

Park Place Landscape and Lighting District (LLD)

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

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

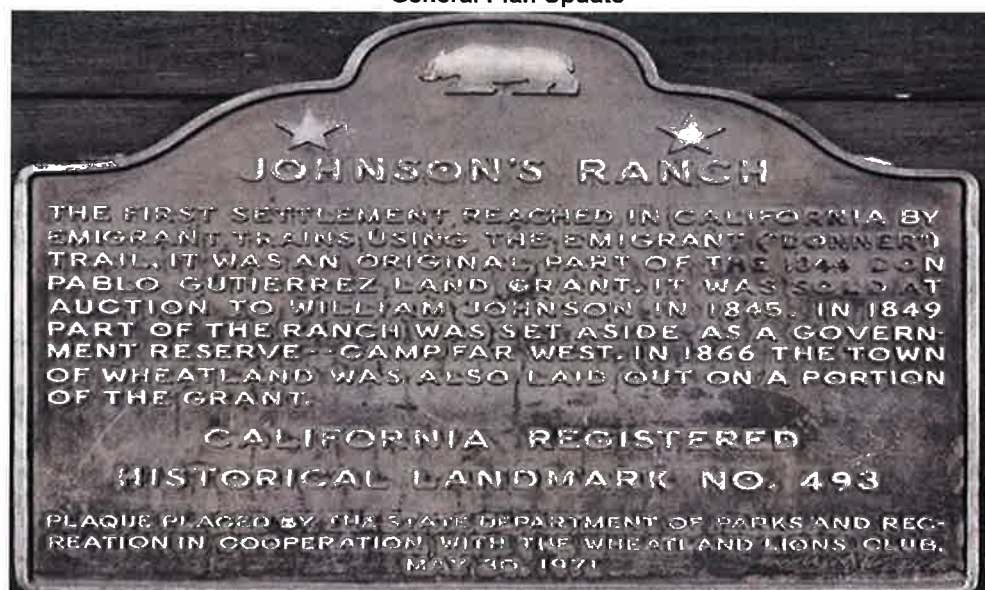
Pumpkin Farm Joint Admission

Wheatland Community Garden

Pool Operations

Heritage Oaks West

General Plan Update



STREET MAINTENANCE (GAS TAX)

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

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

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

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

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

TRANSPORTATION DEVELOPMENT ACT

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

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

SUPPLEMENTAL LAW ENFORCEMENT FUND (SLES)

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

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

COMMUNITY DEVELOPMENT BLOCK GRANTS

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

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

ECONOMIC DEVELOPMENT

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

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

WHEATLAND RANCH/RYAN TOWN LIGHTING AND LANDSCAPE DISTRICT

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

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

PARK PLACE LIGHTING AND LANDSCAPE DISTRICT

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

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

WHEATLAND PUBLIC SERVICES COMMUNITY FACILITIES DISTRICT 2015-1

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

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

WHEATLAND PUBLIC SERVICES COMMUNITY FACILITIES DISTRICT 2015-2

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

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

PUMPKIN FARM JOINT ADMISSION

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

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

WHEATLAND COMMUNITY GARDEN

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

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

POOL OPERATIONS

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

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

HERITAGE OAKS WEST

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

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

GENERAL PLAN UPDATE

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

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

SPECIAL REVENUE IMPACT FUNDS

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

Bear River Impact Fund

Regional Bypass Impact Fund

Road Circulation Impact Fund

City Hall Facilities Impact Fund

Vehicles and Equipment Impact Fund

Public Works Facilities Impact Fund

Law Enforcement Facilities Impact Fund

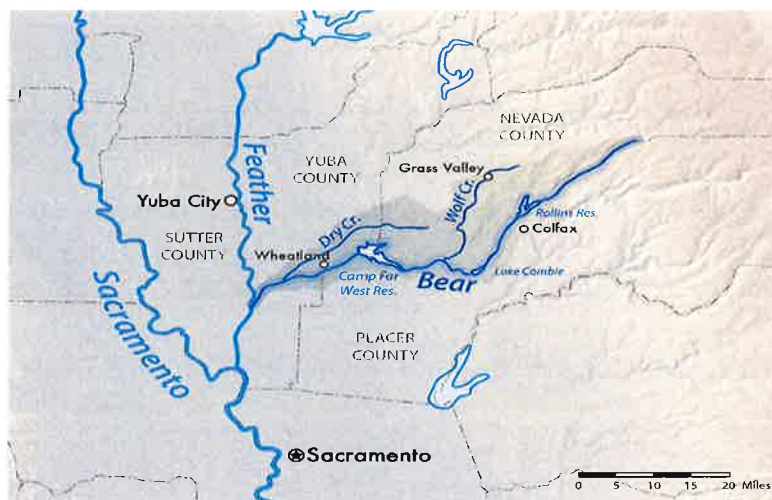
Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Storm Drainage Impact Fund

Caliterra Subdivision Impact Fee



BEAR RIVER IMPACT FUND

In 2010, improvements to the Bear River levee were completed. Funding for the improvements was provided by a State grant, landowner advance funding and City advance funding. Because the project provided benefits to lands in the Wheatland area beyond the landowner's properties, the City agreed, in advance funding and reimbursement agreements, to impose a Bear River levee Project Development Fee. The purpose of the fee is to reimburse the City's advance funding for the project and the landowner's excess share of advance funding for the project. As development occurs, the fees collected will be allocated to this fund to eliminate the deficit and to the Sewer Impact Fund to pay off loans made to developers to complete the levee improvements. Remaining fees collected will be used to reimburse the landowners that provided funding benefitting lands beyond their property.

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

REGIONAL BYPASS IMPACT FUND

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

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

ROAD CIRCULATION IMPACT FUND

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

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

CITY HALL FACILITIES IMPACT FUND

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

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

VEHICLES AND EQUIPMENT IMPACT FUND

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

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

PUBLIC WORKS FACILITIES IMPACT FUND

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

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

LAW ENFORCEMENT FACILITIES IMPACT FUND

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

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

FIRE DEPARTMENT FACILITIES IMPACT FUND

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

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

PARKLAND FACILITIES IMPACT FUND

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

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

PUBLIC MEETING FACILITIES IMPACT FUND

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

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

STORM DRAINAGE IMPACT FUND

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

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

CALITERRA SUBDIVISION IMPACT FUND

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

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

ENTERPRISE FUNDS

UTILITY ENTERPRISE FUNDS

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

Water Fund

Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

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

Water Distribution Fund

Sewer Collection Impact Fund

Wastewater Treatment Impact Fund

WATER

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

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

WASTEWATER

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

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

WATER DISTRIBUTION IMPACT FEE

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

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

SEWER COLLECTION IMPACT FEE

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

WASTEWATER TREATMENT IMPACT FEE

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

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

PROJECTS

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

FY 2022-23 CAPITAL PROJECTS

Hooper Street

Comprehensive Drinking Water

Regional Sewer Design

Employment Zone

Agricultural Standards

Tobacco Grant

American Rescue Plan Act (ARPA)

6th Cycle Housing Element Update

AB-1600 Update

Spruce Park Improvements

Pool Construction

Little League Lights

REAP – 6th Cycle Housing Element

REAP – Housing Rezone

CAPITAL PROJECT – HOOPER STREET

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

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

CAPITAL PROJECT – COMPREHENSIVE DRINKING WATER

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

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

CAPITAL PROJECT – REGIONAL SEWER CONNECTION

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

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

SPECIAL PROJECT – EMPLOYMENT ZONE FEASIBILITY

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

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

SPECIAL PROJECT – AGRICULTURAL STANDARDS

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

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

SPECIAL PROJECT - TOBACCO GRANT

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

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

SPECIAL PROJECT - COVID 19 / ARPA

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

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

SPECIAL PROJECT – 6TH CYCLE HOUSING ELEMENT UPDATE

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

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

SPECIAL PROJECT - AB 1600 UPDATE

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

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

SPECIAL PROJECT – SPRUCE PARK

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

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

SPECIAL PROJECT – POOL CONSTRUCTION

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

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

SPECIAL PROJECT – LITTLE LEAGUE LIGHTS

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

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

SPECIAL PROJECT – REAP 6TH CYCLE HOUSING ELEMENT

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

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

SPECIAL PROJECT – REAP HOUSING REZONE

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

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

