



CITY OF WHEATLAND CALIFORNIA
Fiscal Year 2020-2021
OPERATING BUDGET



Effective July 1, 2020
Adopted by Resolution No. 28-20

City Council

RICK WEST, Mayor

JAY PENDERGRAPH, Vice Mayor

BOB COE, Councilmember

JOSEPH HENDERSON, Councilmember

LISA MCINTOSH, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Damiean Sylvester, Police Chief

Dale Klever, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

Cover Photo is Main Street circa 1900

City of Wheatland Table of Contents

	Page
City Manager's Message	1
Resolution Adopting Budget and Control Policies	3
Budget Overview	5
Organization Chart	7
Staffing Levels	8
All Funds Summary	9
General Fund	10
General Fund Summary	11
General Fund Revenues	12
General Fund Expenses	16
City Council	17
Administration	18
Finance Department	19
Community Development Department	20
Building Inspection Department	21
Police Department	22
Fire Department	23
Public Works Department	24
Parks Department	25
Special Revenue Funds	26
Street Maintenance (Gas Tax)	27
Transportation Development Act (TDA)	28
Supplemental Law Enforcement	29
Community Development Block Grants	30
Economic Development	31
Wheatland Ranch/Ryantown Lighting and Landscape Dist	32
Park Place Lighting and Landscape District	33
Wheatland Public Service Community Facility District 2015	34
Wheatland Public Service Community Facility District 2015	35
Pumpkin Farm Joint Admission	36
Wheatland Community Garden	37
Pool Operations	38
Heritage Oaks West	39
Heritage Oaks East	40
General Plan Surcharge	41
Special Revenue Impact Funds	42
Bear River	43
Regional Bypass	44
Road Circulation	45
City Hall Facilities	46
Vehicle and Equipment	47
Public Works Facilities	48
Law Enforcement Facilities	49
Fire Department Facilities	50
Parkland Facilities	51
Public Meeting Facilities	52
Storm Drainage	53

City of Wheatland
Table of Contents (continued)

	Page
Enterprise Funds	54
Water	55
Wastewater	56
Water Distribution Impact Fee	57
Sewer Collection Impact Fee	58
Wastewater Treatment Impact Fee	59
Capital Expenditures Summary	60
Hooper Street	61
Employment Zone Feasibility	62
Agricultural Standards	63
Comprehensive Drinking Water	64
Regional Sewer Connection	65

CHAPTER CCLV.

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

[Approved March 18, 1874.]

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

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

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

Message from the City Manager

June 9, 2020

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2020-2021 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2020-2021 fiscal year (FY). The General Fund portion of this budget anticipates having a year-end reserve of \$618,000. This amount is 27% of total General Fund expenses, exceeding the Council's fiscally responsible goal of 25% of operating expenses. In addition, a Contingent Transaction Tax reserve totaling \$666,667 has been set aside pending clarification of the appropriate allocation of this tax. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide merit increases to eligible employees. There will be no cost of living increase for employees in FY 2020-2021 per memorandums of understanding with the employee units.

The FY 2020-2021 budget maintains a basic Operating & Maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed in the prediction of development activity. We do not anticipate any significant building activity occurring this coming fiscal year.

Revenues

General Fund revenues are projected to be down over 10% from budgeted FY 2019-2020 revenues. This is due primarily to reductions in sales tax and transaction tax revenue. Sales tax revenue was impacted in FY 2019-2020 due to the COVID-19 pandemic and it is anticipated that sales tax revenue will continue to be impacted in FY 2020-2021. The local Wheatland ½ cent voter-approved transaction sales tax revenue will expire on March 31, 2021. This budget reflects a 30% decrease in transaction sales tax mainly due to the expiration. Should this locally controlled funding be extended by voters, a budget amendment will be brought to Council to account for the additional transaction tax revenue.

I cannot understate the importance of extending the voter approved, locally controlled, ½ cent transaction sales tax to maintain fiscal stability and services at adequate levels. This local funding was put in place by voters during a time of economic challenge with the hope that within the 10 years prior to expiring, the local economy would grow substantially. Unfortunately, and not unique to Wheatland, the City has not fully recovered from the Great Recession. In addition, the COVID-19 pandemic has triggered another national economic downturn that may take two or more years before full recovery is experienced. Cities of our size cannot expect state or federal funding adequate to address local relief and recovery efforts.

Property tax revenue is projected to increase 4% based on recent historical averages. It is unknown at this time if there will be a reduction in property valuation in coming fiscal years. We are assuming a 4% increase in Franchise Tax revenue and continued receipt of Supplemental Law Enforcement Services Funds (SLESF). Based on current market conditions, we are anticipating a slight decrease in interest earnings for all funds.

Personnel

This budget maintains the level of sworn staffing for police protection services at six officers, one sergeant, and the chief. The budget also reflects four reserve officer positions working variable hours. The Public Works Director position will be reduced to .75 FTE and the .40 FTE account clerk position will not be funded.

Capital Outlay

Hooper Street improvements that began in FY 2018-2019 will continue into FY 2020-2021. The Comprehensive Drinking Water project is completing the planning phase and work is expected to begin in FY 2020-2021. Preparation of an Employment Zone Feasibility analysis and Agricultural Standards are also expected to be completed in FY 2020-2021. The Regional Sewer Connection Design and Environmental project has been funded by the Yuba Water Agency and work will begin in FY 2020-2021.

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. In FY 2019-2020, the USDA Water and Wastewater loans were refunded. Due to favorable market conditions, the new loans have lower interest costs and do not extend the life of the original USDA loans.

Conclusion

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

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent target amount of 25% 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. 28-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2020-21 reflects the financial plan necessary to meet the City's and the public'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 fiscally responsible budget control policies, while maintaining essential services valued by the public.

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 2020-2021 proposed budget is hereby adopted as the City's operating budget for fiscal year 2020-21.
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 2020-21 fiscal year.

General Fund	\$2,310,504
Special Revenue Funds	681,441
Enterprise Funds	2,187,940
Capital Projects	4,338,798
Total Budget	\$9,518,683

4. That the City will strive to maintain a balanced budget during fiscal year 2020-21. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or working capital in the enterprise funds) should meet or exceed minimum levels. For the general, water and wastewater funds, the goal for fiscal year 2020-21 is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other "one-time," non-recurring expenditures.
5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
6. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
7. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations that increase budgeted appropriations (applies to all funds except the General Fund) may be used during the fiscal year. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
8. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

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

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

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

9. Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.

10. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2020-2021 is hereby established as \$5,214,280. The factors used to calculate the 2020-2021 appropriations limit are the percentage change in California per capita personal income of 3.73% and the percentage change in the Yuba County population of 2.72%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 9th day of June 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Rick West, Mayor

Lisa J. Thomason, City Clerk

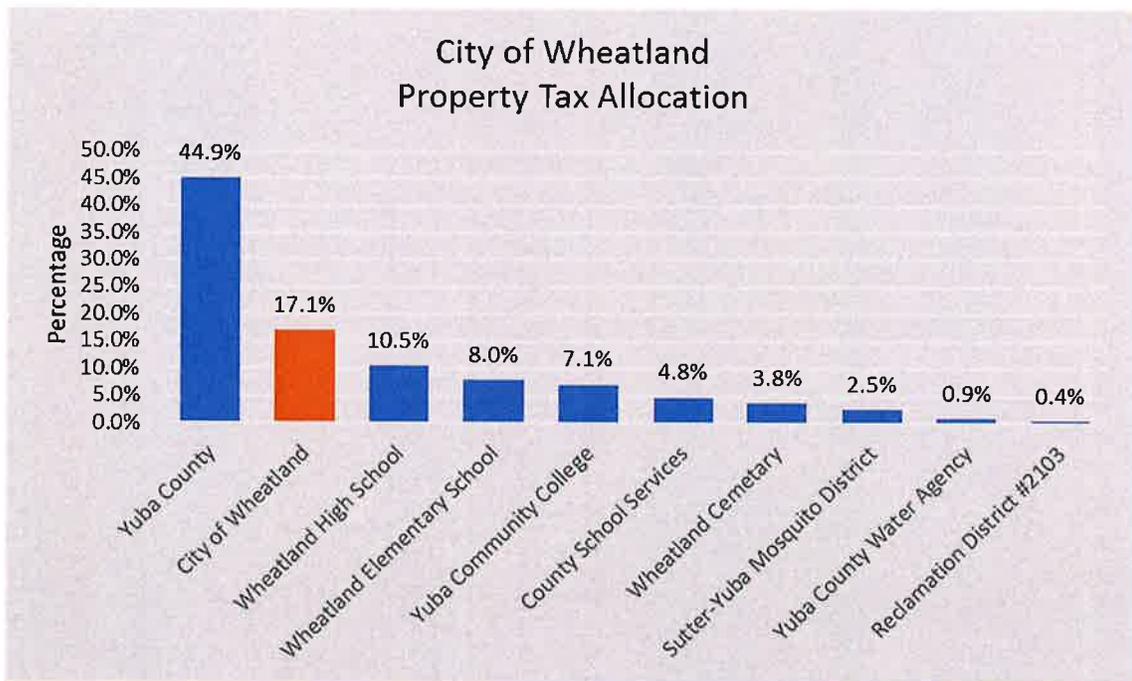
BUDGET OVERVIEW

BUDGET PROCESS

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

BUDGET HIGHLIGHTS

1. The effects of the COVID-19 pandemic and the potential loss of transaction sales tax (due to expire on March 31, 2021) has caused General Fund expenses to be in excess of revenues for FY 2020-2021. The available portion of the Contingent Sales Tax Reserve (\$333,333) has been used to balance the General Fund and restore the General Fund Reserve.
2. The General Fund Reserve is fully funded at 25% of budgeted expenses. The Contingent Sales Tax Reserve is set at \$666,667. This reserve was set aside in the event there are adjustments made to the City's transaction sales tax revenue by the Department of Tax and Fee Administration (CDTFA).
3. Sales Tax revenue is projected to be 10% less than last year due to lingering effects of the COVID-19 pandemic. Transaction Sales Tax revenue is projected to be about 30% less than last year due to: 1) a correction of allocations by CDTFA; and 2) only nine months of revenue has been projected (this voter-approved ½ cent tax is set to expire on March 31, 2021 unless voters approve an extension in the November 2020 election). If extended, a budget amendment to increase transaction sales tax revenue will be brought to Council.
4. Property taxes are projected to increase 4%. It is not anticipated that there will be any new houses built in FY 2020-2021, however, appreciation and resales will increase the property tax base. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 cents (see chart below).



5. The Public Works Director position has been reduced from a .90 FTE (full time equivalent) to a .75 FTE. The part time Administrative Account Clerk position will not be funded in FY 2020-2021.
6. Employee merit increases have been included in all departments. Per Memorandums of Understanding with all represented City employees, there are no cost of living increases for FY 2020-2021.
7. Hooper Street improvements and the Comprehensive Water Project are expected to be completed in FY 2020-2021.

COMMUNITY PROFILE

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

The City, incorporated in 1874, is one of two incorporated cities in Yuba County. It is nestled at the northeastern edge of California's vast Sacramento Valley, 34 miles north of Sacramento, 107 miles northeast of San Francisco and 417 miles northwest of Los Angeles. With a population of more than 3,600 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.



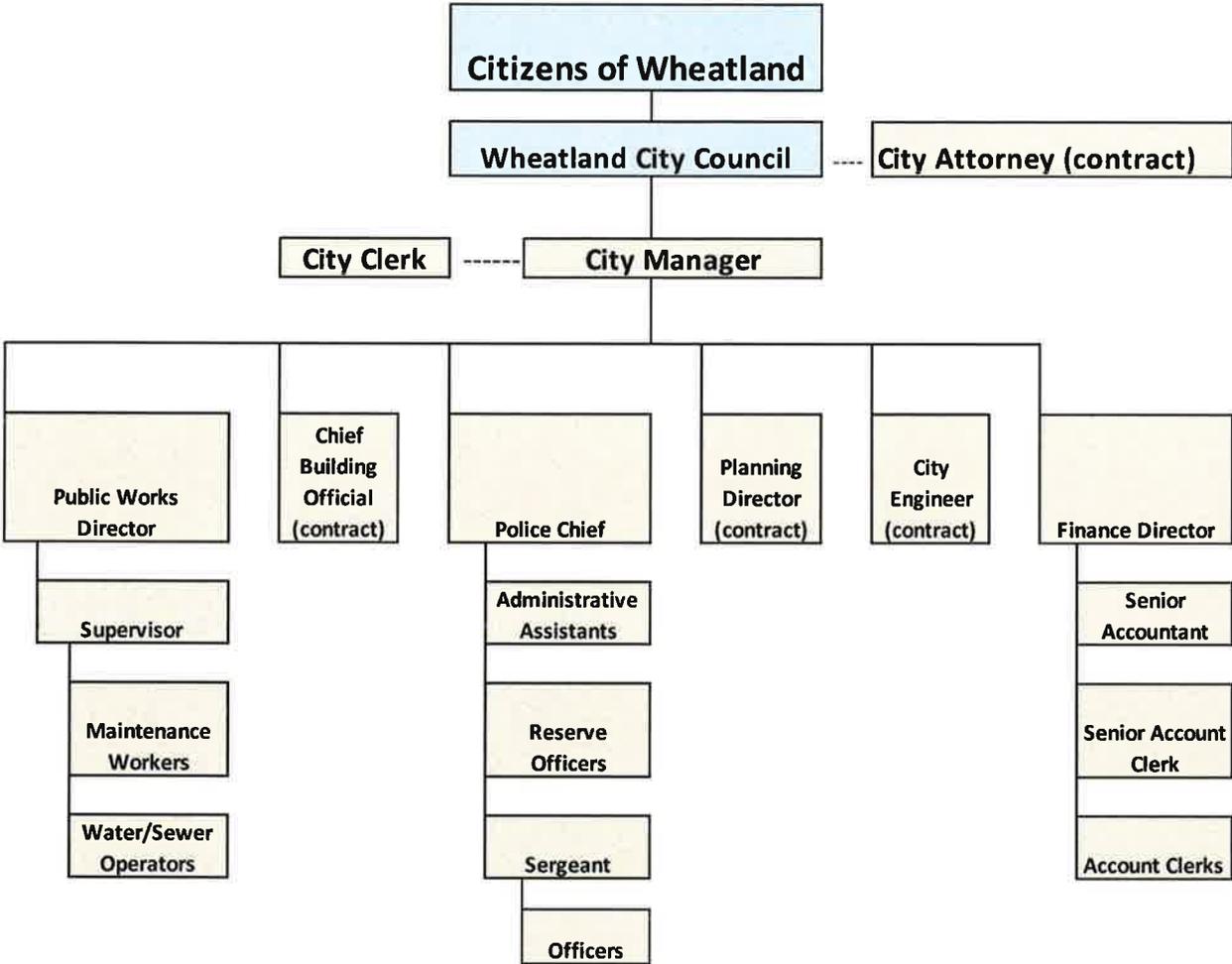
Copyright © 2011 by BestPlaces.com

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.



CITY OF WHEATLAND
 Fiscal Year 2020-2021
Organization Chart



CITY OF WHEATLAND
Fiscal Year 2020-2021
Staffing Levels

	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2019-2020	2020-2021	
<u>Administration</u>				
City Manager	1	0.60	0.60	-
Account Clerk	1	0.40	0.00	(0.40)
City Clerk	1	1.00	1.00	-
	3	2.00	1.60	(0.40)
<u>Finance</u>				
Finance Director	1	0.68	0.68	-
Senior Accountant	1	1.00	1.00	-
Senior Account Clerk	1	1.00	1.00	-
Account Clerk	1	1.00	1.00	-
	4	3.68	3.68	-
<u>Police</u>				
Chief	1	1.00	1.00	-
Police Administrative Assistant	1	0.60	0.60	-
Police Administrative Assistant	1	0.60	0.60	-
Sergeant	1	1.00	1.00	-
Reserve Sergeant	2	0.50	0.50	-
Officer	6	6.00	6.00	-
Reserve Officer	2	0.50	0.50	-
	14	10.20	10.20	-
<u>Public Works</u>				
Director	1	0.90	0.75	(0.15)
Public Works Supervisor	1	1.00	1.00	-
Water/Sewer Plant Operator	2	1.10	1.10	-
Maintenance Worker	4	4.00	4.00	-
	8	7.00	6.85	(0.15)
TOTAL STAFF	29	22.88	22.33	(0.55)

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

CITY OF WHEATLAND
Fiscal Year 2020-2021
All Funds Summary

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Wheatland, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The City's funds are found in the following five categories: General Fund, Special Revenue Funds, Special Revenue Impact Funds, Enterprise Funds, and Capital Project Funds.

	Estimated July 1, 2020 Fund Balance	Revenues	Operating Expenses	Transfers Out	Capital Expenses	Estimated June 30, 2021 Fund Balance
General Fund	1,526,648	2,098,682	2,221,504	89,000	-	1,314,827
Special Revenue Funds						
Street Maintenance (Gas Tax)	60,873	218,681	166,481	-	-	113,073
Transportation Development Act	73,101	80,500	-	-	-	153,601
Supplemental Law Enforcement	71,077	141,200	150,000	-	-	62,277
Community Development Block Gr.	154,970	18	-	-	-	154,988
Economic Development	19,097	23,000	-	-	-	42,097
Wheatland Landscape District	15,908	65,624	65,163	-	-	16,370
Park Place Landscape District	20,737	69,297	68,617	-	-	21,418
Wheatland CFD 2015-1	31,250	45,150	35,724	-	-	40,676
Wheatland CFD 2015-2	(33,300)	(700)	-	-	-	(34,000)
Pumpkin Farm Joint Admission	19,867	31,200	25,456	-	-	25,611
Wheatland Community Garden	43,262	900	5,000	-	-	39,162
Pool Operations	1,018,000	18,200	-	-	-	1,036,200
Heritage Oaks West	3,312	60	-	-	-	3,372
Heritage Oaks East	0	5,000	5,000	-	-	-
General Plan Update	22,343	160,400	160,000	-	-	22,743
Special Revenue Impact Funds						
Bear River Impact	(44,491)	(800)	-	-	-	(45,291)
Regional Bypass Impact	18,501	330	-	-	-	18,831
Road Circulation Impact	257,917	2,300	-	-	-	260,217
City Hall Facilities Impact	152,992	45	-	-	-	153,037
Vehicles and Equipment Impact	407	5	-	-	-	412
Public Works Facilities Impact	5,340	90	-	-	-	5,430
Law Enforcement Facilities Impact	4,768	75	-	-	-	4,843
Fire Department Facilities Impact	(60,853)	240	-	-	-	(60,613)
Parkland Facilities Impact	14,308	240	-	-	-	14,548
Public Meeting Facilities Impact	(188,177)	190	-	-	-	(187,987)
Storm Drainage Impact	65,722	1,100	-	-	-	66,822
Enterprise Funds						
Water (Net Position)	463,255	1,030,000	997,299	-	-	495,956
Wastewater (Net Position)	370,672	1,015,800	1,190,641	-	-	195,831
Water Distribution Impact	68,151	1,200	-	-	-	69,351
Sewer Collection Impact	7,233,857	125,000	-	-	-	7,358,857
Wastewater Treatment Impact	29,583	450	-	-	-	30,033
Capital Project Funds						
Hooper Street	322,271	-	-	-	322,271	-
Employment Zone	-	71,529	-	-	71,529	-
Agricultural Standards	-	5,331	-	-	5,331	-
Comprehensive Drinking Water	(39,000)	1,382,347	-	-	1,343,347	-
Regional Sewer Design/Environmental	-	2,596,320	-	-	2,596,320	-

GENERAL FUND

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

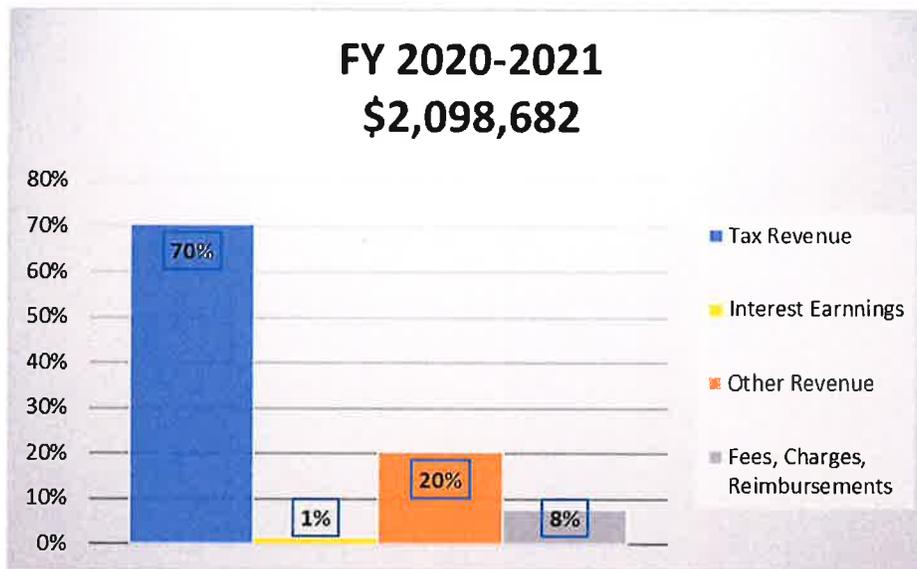
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 16. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The General Fund also transfers money to the City's two Landscape and Lighting District Funds to pay for services and/or improvements that provide a general benefit to the City.



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund Summary

	Actual 2018/2019	Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Taxes	2,006,168	1,722,094	1,498,430	1,478,449
Fees, Charges, and Reimbursements	339,635	195,825	168,081	163,765
Interest Earnings	39,730	30,000	40,000	30,000
Other Revenue	410,312	409,791	410,752	426,467
Total Revenue	2,795,845	2,357,710	2,117,263	2,098,682
EXPENSES				
BY DEPARTMENT				
City Council	9,864	14,234	11,234	14,216
Administration	311,807	334,690	370,865	323,665
Finance	123,863	143,602	147,686	143,726
Community Development	230,230	214,199	208,000	213,660
Building Inspection	39,626	-	5,000	2,000
Police	1,124,233	1,195,919	1,200,600	1,187,406
Fire	149,558	154,792	154,792	156,340
Public Works	80,835	120,097	83,250	97,194
Parks	77,851	59,222	81,200	83,295
Total Expenses by Department	2,147,867	2,236,755	2,262,627	2,221,504
OTHER USES OF FUNDS				
Transfer out - Street Maintenance	85,000	60,000	60,000	60,000
Transfer out - Landscape Districts	25,500	28,500	28,500	29,000
Total Other Expenses	110,500	88,500	88,500	89,000
Total Expenses	2,258,367	2,325,255	2,351,127	2,310,504
Net Income before Capital Items	537,477	32,455	(233,864)	(211,822)
Capital Items	365,000	100,000	100,818	-
Total Increase (Decrease) to Fund	172,477	(67,545)	(334,682)	(211,822)
FUND BALANCE				
Beginning Fund Balance	1,688,853	1,861,330	1,861,330	1,526,648
Ending Fund Balance	1,861,330	1,793,785	1,526,648	1,314,827
Reserved for PARSAC SIR	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	800,000	1,000,000	1,000,000	666,667
Reserve (25% of expenses)	564,592	581,314	587,782	577,626
Unreserved	466,739	182,472	(91,133)	40,534
Ending Fund Balance	1,861,330	1,793,785	1,526,648	1,314,827

GENERAL FUND REVENUE



TAX REVENUE

Property Tax

The portion of property tax collected by Yuba County and remitted to the City. Includes real property, personal property and supplemental taxes. A 4% increase over prior year is projected based on resale activity and increased assessed valuation.

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

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

Sales Tax

The City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2020-2021 is projected to decrease approximately 10% based on lingering effects of the COVID-19 pandemic.

Transactions Tax

The voter approved 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) became effective April 1, 2011. Transactions Tax revenue includes sales tax collected on purchases made by Wheatland citizens outside of the City. Revenue has been projected to be approximately 30% less than FY 2019-2020 mainly due to the expiration of the tax on March 31, 2021 unless extended by voters.

Franchise Fees

Revenue received from PG&E, Comcast and Recology for the use of public streets and roadways as it relates to their business in the City. Revenues are expected to increase 4% based on historical trends.

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City has 238 registered businesses in the City as of June 2020. This includes 61 businesses located within the City limits and 177

businesses located outside the City and doing business in the City. The City does not anticipate an increase in the number of businesses for FY 2020-2021.

Real Property Transfer Tax

A tax imposed on the transfer of title of real property within the City. The rate is .275 per \$500 of sales value. No increase in the number of home sales is anticipated.

Excise Tax

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

Encroachment Permits

An inspection fee collected when construction activity encroaches on the City's right-of-ways.

FOG (Fats, Oil, and Grease) Permits

Fees collected for the inspection of commercial grease traps.

Planning Fees

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

Admissions Fee – General Use

The fee imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. This is sixty percent of the total Admissions Fee collected and may be designated for any 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

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

Police Miscellaneous Fees

Charges for requests for copies of police reports. Includes training reimbursements from PARSAC, the City's insurance carrier.

POST Training Reimbursement

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

Proposition 172

State imposed ½ cent sales tax 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 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

A tax on motor vehicles. This tax has been permanently reduced by the State.

Grant Revenue

In FY 2016-2017, the City received a Sacramento Area Council of Governments (SACOG) Climate Action Plan grant to prepare a plan consistent with the SACOG Blueprint Program. Work on this grant continued into FY 2018-2019.

Police Reimbursement

Reimbursement for the City's costs of providing security services and traffic control services for special events.

Rents from City Property

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

Community Center and Parks Rent

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

Tow / Impound

Fees charged to recover a vehicle that has been impounded.

Miscellaneous Income

Donations received by the City 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 various 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 for services provided by City staff to other jurisdictions.

Transfer In

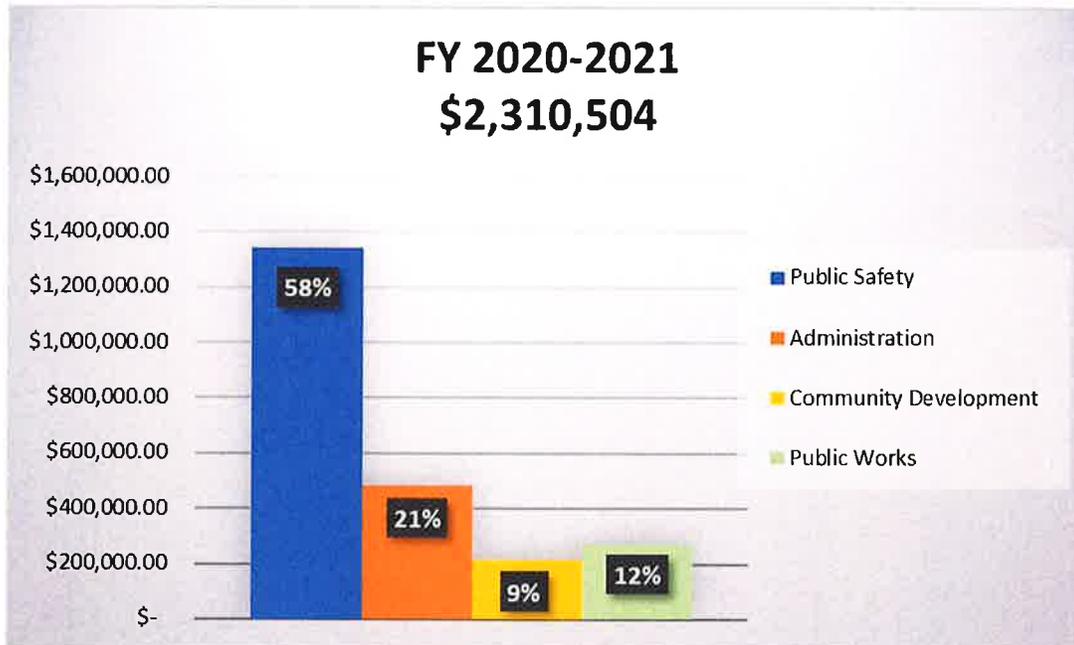
The amount transferred from the Supplemental Law Enforcement Services (SLES) Fund to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund Revenues

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
<u>TAX REVENUE</u>				
Property Taxes	392,252	396,760	403,000	419,120
Property Taxes in Lieu of MVL	340,477	353,600	358,667	373,014
Sales Tax	307,322	306,940	273,080	290,680
Transactions Tax	824,542	520,000	317,540	248,090
Franchise Fees	115,287	118,794	118,794	123,546
Business License Tax	13,804	14,000	12,000	12,000
Real Property Transfer Tax	12,484	12,000	12,000	12,000
Excise Tax	-	-	3,349	-
Total Tax Revenue	2,006,168	1,722,094	1,498,430	1,478,449
<u>FEES, CHARGES, AND REIMBURSEMENTS</u>				
Building Permits	42,634	5,000	4,200	5,000
Plan Check	2,872	10,000	-	-
Encroachment Permits	11,465	10,000	16,800	12,000
FOG Permits	3,955	2,400	1,900	1,900
Planning Fees	7,738	5,000	700	500
Admissions Fee - General Use	47,238	47,250	46,000	48,300
Fines	8,230	7,500	4,235	4,235
Police Miscellaneous Fees	990	1,200	2,000	2,000
POST Training Reimbursement	1,904	500	3,111	500
Proposition 172	11,589	11,000	11,000	11,000
Vehicle Abatement	3,546	2,000	2,500	2,500
Motor Vehicle in Lieu	1,679	1,675	2,930	2,930
Grant Revenue	45,211	-	-	-
Police Reimbursement	5,000	-	-	-
Rents from City Property	49,541	50,000	50,000	50,000
Community Center & Parks Rent	6,544	6,000	5,805	6,000
Tow / Impound	1,400	1,300	1,900	1,900
Miscellaneous Income	88,101	35,000	15,000	15,000
Total Fees, Charges, Reimbursements	339,635	195,825	168,081	163,765
<u>INTEREST</u>	39,730	30,000	40,000	30,000
<u>OTHER REVENUE</u>				
General Fund - Cost allocation	240,970	243,791	243,791	260,467
Recovery of Labor & Benefits	17,228	16,000	12,200	16,000
Transfers In	152,114	150,000	154,761	150,000
Total Other Revenue	410,312	409,791	410,752	426,467
Total General Fund Revenues	2,795,845	2,357,710	2,117,263	2,098,682

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 OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Stipends	6,000	6,000	6,000	6,000
Payroll Expenses & Benefits	879	834	834	816
Total Personnel	6,879	6,834	6,834	6,816
SUPPLIES & SERVICES				
Supplies	151	500	500	500
Dues & Subscriptions	2,834	2,900	2,900	2,900
Travel & Training	-	4,000	1,000	4,000
Total Supplies & Services	2,985	7,400	4,400	7,400
Department Total	9,864	14,234	11,234	14,216



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	124,288	129,834	155,000	110,128
Payroll Expenses & Benefits	23,767	25,856	35,200	30,093
Total Personnel	148,054	155,690	190,200	140,220
SUPPLIES & SERVICES				
Supplies	16,136	15,000	25,000	20,000
Utilities	7,224	7,500	7,500	7,500
Telephone	2,878	3,000	2,500	2,500
Rents and Leased Equipment	6,216	6,500	6,500	6,500
Building & Grounds Maintenance	1,857	1,500	600	1,500
Attorney	45,980	50,000	50,000	50,000
Contracted Services	21,741	25,000	25,000	25,000
Dues & Subscriptions	3,233	3,300	3,300	3,300
Travel & Training	6,878	7,500	4,500	7,500
Insurance - Liability & Property	38,739	45,000	40,125	40,000
Miscellaneous	223	1,000	3,000	1,000
Elections	-	-	-	5,000
Interest Expense	2,768	2,300	2,240	1,685
Capital Lease Expense	9,879	10,400	10,400	10,960
Small Equipment	-	1,000	-	1,000
Total Supplies & Services	163,753	179,000	180,665	183,445
Department Total	311,807	334,690	370,865	323,665

CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	79,340	77,501	85,585	76,974
Payroll Expenses & Benefits	19,028	23,501	23,501	22,352
Total Personnel	98,368	101,002	109,086	99,326
SUPPLIES & SERVICES				
Supplies	1,951	6,500	7,000	7,000
Contracted Services	14,709	24,000	23,000	24,000
Dues & Subscriptions	1,539	1,500	2,800	2,800
Travel & Training	630	2,000	200	2,000
Bank Charges	6,667	6,600	5,600	6,600
Miscellaneous	-	1,000	-	1,000
Small Equipment	-	1,000	-	1,000
Total Supplies & Services	25,495	42,600	38,600	44,400
Department Total	123,863	143,602	147,686	143,726



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	13,071	12,487	13,200	12,489
Payroll Expenses & Benefits	3,471	5,212	4,800	4,671
Total Personnel	16,542	17,699	18,000	17,160
SUPPLIES & SERVICES				
Supplies	-	500	-	500
Advertising	-	1,000	-	1,000
Planning Services	129,196	75,000	75,000	75,000
Engineer	57,567	80,000	80,000	80,000
Contracted Services	23,578	40,000	35,000	40,000
Inspections/Code Enforcement	3,346	-	-	-
Total Supplies & Services	213,688	196,500	190,000	196,500
Department Total	230,230	214,199	208,000	213,660



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Planning Services	-	-	-	-
Engineer	39,626	-	5,000	2,000
Contracted Services	-	-	-	-
Total Supplies & Services	39,626	-	5,000	2,000
Department Total	39,626	-	5,000	2,000



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	784,396	780,472	798,500	755,645
Payroll Expenses & Benefits	144,612	225,947	206,000	221,261
Total Personnel	929,008	1,006,419	1,004,500	976,906
SUPPLIES & SERVICES				
Supplies	8,059	15,000	15,000	9,000
Uniform Allowance	14,004	13,000	16,000	14,000
Utilities	9,876	10,000	10,000	10,000
Telephone	16,967	17,500	16,500	17,000
Rents and Leases	-	2,000	2,000	2,000
Equipment Maintenance	15,881	10,000	12,000	12,000
Fuel	23,640	18,000	22,500	22,500
Building & Grounds Maintenance	404	1,500	500	1,500
Attorney	-	4,000	-	-
Contracted Services	63,306	63,000	66,000	80,000
Recruitment Expense	4,305	5,000	6,500	6,000
Travel & Training	8,482	8,000	11,000	13,000
Small Arms and Ammunition	4,797	7,500	6,100	5,000
Small Equipment	9,104	15,000	12,000	18,500
Total Supplies & Services	178,825	189,500	196,100	210,500
TOTAL EXPENSES	1,107,833	1,195,919	1,200,600	1,187,406
CAPITAL OUTLAY	16,400	-	-	-
Department Total	1,124,233	1,195,919	1,200,600	1,187,406



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 by the prior year percent change in the CPI for all urban consumers.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
SUPPLIES & SERVICES:				
Contracted Services	149,558	154,792	154,792	156,340
Miscellaneous	-	-	-	-
Subtotal Supplies & Services	149,558	154,792	154,792	156,340
Department Total	149,558	154,792	154,792	156,340



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	23,729	44,736	29,500	37,634
Payroll Expenses & Benefits	4,891	7,561	7,850	4,860
Total Personnel	28,620	52,297	37,350	42,494
SUPPLIES & SERVICES				
Supplies	4,171	7,000	9,000	9,000
Clothing Allowance	940	1,000	1,000	1,000
Utilities	3,861	4,000	4,000	4,000
Telephone	1,655	1,800	1,500	1,800
Rents and Leased Equipment	-	-	1,500	2,500
Equipment Maintenance	372	1,000	500	1,000
Fuel	1,122	1,000	1,400	1,400
Contracted Services	5,801	50,000	25,000	30,000
Miscellaneous	1,663	2,000	2,000	2,000
Small Equipment	-	-	-	2,000
Total Supplies & Services	19,585	67,800	45,900	54,700
TOTAL EXPENSES	32,630	120,097	83,250	97,194
Department Total	80,835	120,097	83,250	97,194



CITY OF WHEATLAND
Fiscal Year 2020-2021
General Fund
Parks

The Parks Department accounts for costs associated with the repair and maintenance of the City's four parks and the Community Center. Prior to FY 2017-2018, costs associated with park and Community Center maintenance were included in the Public Works Department.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
EXPENSES				
PERSONNEL				
Salaries & Wages	29,699	14,096	20,400	19,759
Payroll Expenses & Benefits	8,453	5,126	6,900	6,637
Total Personnel	38,152	19,222	27,300	26,395
SUPPLIES & SERVICES				
Supplies	7,770	9,000	5,000	8,000
Uniform Allowance	847	1,000	1,000	1,000
Utilities	25,601	25,000	40,000	40,000
Telephone	345	500	500	500
Rents and Leased Equipment	356	500	500	500
Equipment Maintenance	674	1,000	1,000	1,000
Fuel	1,253	1,000	1,400	1,400
Building & Grounds Maintenance	1,035	1,500	1,500	1,500
Contracted Services	1,605		2,000	2,000
Dues & Subscriptions	212	500	1,000	1,000
Total Supplies & Services	39,699	40,000	53,900	56,900
Department Total	77,851	59,222	81,200	83,295



SPECIAL REVENUE FUNDS

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

Street Maintenance (Gas Tax)

Transportation Development Act (TDA)

Supplemental Law Enforcement (SLES)

Community Development Block Grants (CDBG)

Economic Development

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

Park Place Landscape and Lighting District (LLD)

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

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

Pumpkin Farm Joint Admission

Wheatland Community Garden

Pool Operations

Heritage Oaks West

Heritage Oaks East

General Plan Update



CITY OF WHEATLAND
Fiscal Year 2020-2021

Street Maintenance (Gas Tax)

The Street Maintenance (Gas Tax) Fund accounts for costs associated with the City's Public Works activities to preserve and maintain the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street right-of-way. Gas Tax revenue is derived from a per gallon excise tax imposed by the State and passed through to the City. Yuba County Measure D revenue is a fifteen cent per ton charge on mined aggregate and sand and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County. The Road Repair and Accountability Act of 2017 (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees. The City makes up any annual deficit for street maintenance with General Fund resources. Utility costs are for street lighting. Engineering services are provided under contract with Coastland Engineering. Contract services include tree trimming and underground service alert. Capital outlay in FY 2019-2020 was for the Hooper Street project.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Gas Tax revenue	72,103	91,574	85,775	90,939
Road Repair & Accountability (SB1)	64,129	57,881	61,675	63,642
Yuba County Measure D	5,901	7,500	4,000	4,000
Interest	1,390	100	1,100	100
Congestion Relief	3,944	4,000	4,163	-
Transfer in from General Fund	85,000	60,000	60,000	60,000
Total Revenue	232,466	221,055	216,713	218,681
EXPENSES				
PERSONNEL				
Salaries & Wages	56,438	65,872	60,000	66,194
Payroll Expenses & Benefits	14,713	23,599	17,000	21,660
Total Personnel	71,150	89,471	77,000	87,854
SUPPLIES & SERVICES				
Indirect Cost Allocation	18,984	17,413	17,413	15,477
Supplies	6,552	15,000	10,000	15,000
Clothing Allowance	-	1,000	-	1,000
Utilities	24,236	26,000	23,000	22,000
Equipment Maintenance	-	1,000	-	1,000
Engineering	15,788	20,000	20,000	20,000
Contract Services	1,417	15,000	2,500	4,000
Dues and Subscriptions	-	150	-	150
Total Supplies & Services	66,977	95,563	72,913	78,627
CAPITAL OUTLAY	117,684	40,000	56,300	-
Total Expenses	255,811	225,034	206,213	166,481
Net Increase (Decrease) to Fund	(23,345)	(3,979)	10,500	52,200
FUND BALANCE				
Beginning Fund Balance	73,718	50,373	50,373	60,873
Ending Fund Balance	50,373	46,394	60,873	113,073

CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
TDA Revenue	73,764	75,000	84,350	80,000
Misc Revenue	-	-	-	-
Interest income	1,600	1,500	20	500
Total Revenue	75,364	76,500	84,370	80,500
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Equipment Maintenance	-	-	-	-
Fuel	-	-	-	-
Engineering	-	-	-	-
Contract Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	168,000	14,900	14,900	-
Total Expenses	168,000	14,900	14,900	-
Net Increase (Decrease) to Fund	(92,636)	61,600	69,470	80,500
FUND BALANCE				
Beginning Fund Balance	96,267	3,631	3,631	73,101
Ending Fund Balance	3,631	65,231	73,101	153,601



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Cops Revenue	155,948	130,000	140,000	140,000
Misc Income	-	-	-	-
Interest	1,729	1,500	1,800	1,200
Total Revenue	157,677	131,500	141,800	141,200
EXPENSES				
TRANSFERS OUT				
Transfer to the General Fund	150,000	150,000	150,000	150,000
Total Expenses	150,000	150,000	150,000	150,000
Net Increase (Decrease) to Fund	7,677	(18,500)	(8,200)	(8,800)
FUND BALANCE				
Beginning Fund Balance	71,600	79,277	79,277	71,077
Ending Fund Balance	79,277	60,777	71,077	62,277



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 30, 2020, \$153,076 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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Misc Income	-	-	-	-
Interest Earnings	22	20	18	18
Total Revenue	22	20	18	18
EXPENSES				
Transfer to Fund 100 for Loan repayment	2,114	-	-	-
Payment to Federal Government Loan repayment	-	-	-	-
Total Expenses	2,114	-	-	-
Net Increase (Decrease) to Fund	(2,092)	20	18	18
FUND BALANCE				
Beginning Fund Balance	157,044	154,952	154,952	154,970
Ending Fund Balance	154,952	154,972	154,970	154,988



CITY OF WHEATLAND
Fiscal Year 2020-2021
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. Revenue and expenses associated with the FY 2019-2020 budgeted grant funding for the Employment Zone Feasibility Analysis have been moved to the Capital Projects section of this budget.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Yuba Water Agency Property Tax	-	15,160	15,160	15,300
Community Partnership Fee	-	7,220	7,437	7,500
Interest Income	-	200	-	200
Grant Funding	-	100,000	-	-
Transfer In	-	-	-	-
Total Revenue	-	122,580	22,597	23,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	8,651	-	-
Payroll Expenses & Benefits	-	1,714	-	-
Total Personnel	-	10,365	-	-
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	-	110,000	3,500	-
Total Supplies & Services	-	110,000	3,500	-
Total Expenses	-	120,365	3,500	-
Net Increase (Decrease) to Fund	-	2,215	19,097	23,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	19,097
Ending Fund Balance	-	2,215	19,097	42,097



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Assessments	55,110	56,344	56,344	57,724
Interest Income	(198)	-	(120)	(100)
Transfer In	6,500	8,000	8,000	8,000
Total Revenue	61,412	64,344	64,224	65,624
EXPENSES				
PERSONNEL				
Salaries & Wages	26,712	33,645	30,000	34,387
Payroll Expenses & Benefits	7,723	12,688	10,000	12,191
Total Personnel	34,435	46,333	40,000	46,578
SUPPLIES AND SERVICES				
Indirect Cost Allocation	5,882	5,701	5,701	5,885
Supplies	1,910	1,700	1,500	1,700
Utilities	6,119	6,000	6,000	6,200
Equipment Maintenance	562	1,000	-	1,000
Fuel	1,501	800	1,200	1,200
Building & Grounds Maintenance	-	-	-	-
Contract Services	2,992	2,500	2,600	2,600
Total Supplies & Services	18,965	17,701	17,001	18,585
Total Expenses	53,400	64,034	57,001	65,163
Net Increase (Decrease) to Fund	8,012	310	7,223	461
FUND BALANCE				
Beginning Fund Balance	673	8,685	8,685	15,908
Ending Fund Balance	8,685	8,995	15,908	16,370



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Assessments	46,195	47,201	47,201	48,357
Interest income	(299)	-	(65)	(60)
Transfer In	19,000	20,500	20,500	21,000
Total Revenue	64,896	67,701	67,636	69,297
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	26,073	33,645	28,000	34,387
Payroll Expenses & Benefits	7,469	12,688	9,500	12,191
Total Personnel	33,542	46,333	37,500	46,578
SUPPLIES & SERVICES				
Indirect Cost Allocation	6,200	5,521	5,521	5,938
Supplies	1,739	2,300	2,300	2,300
Utilities	7,599	8,000	8,000	8,500
Fuel	1,335	1,200	1,200	1,300
Contract Services	2,992	3,000	3,000	3,000
Small Equipment.	867	1,000	-	1,000
Total Supplies and Services	20,732	21,021	20,021	22,038
Total Expenses	54,274	67,354	57,521	68,617
Net Increase (Decrease) to Fund	10,622	347	10,115	681
FUND BALANCE				
Beginning Fund Balance	-	10,622	10,622	20,737
Ending Fund Balance	10,622.10	10,969	20,737	21,418



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Assessments	43,129	44,000	44,000	45,000
Interest income	(272)	200	120	150
Total Revenue	42,857	44,200	44,120	45,150
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	4,377	14,589	13,000	23,532
Payroll Expenses & Benefits	872	4,886	3,500	7,191
Total Personnel	5,249	19,475	16,500	30,724
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	4,795	5,000	4,015	5,000
Total Supplies and Services	4,795	5,000	4,015	5,000
Total Expenses	10,044	24,475	20,515	35,724
Net Increase (Decrease) to Fund	32,813	19,725	23,605	9,426
FUND BALANCE				
Beginning Fund Balance	(25,168)	7,645	7,645	31,250
Ending Fund Balance	7,645	27,370	31,250	40,676



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2020-2021, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Assessments	-	-	-	-
Interest income	(709)	(800)	(650)	(700)
Total Revenue	(709)	(800)	(650)	(700)
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	(709)	(800)	(650)	(700)
FUND BALANCE				
Beginning Fund Balance	(31,941)	(32,650)	(32,650)	(33,300)
Ending Fund Balance	(32,650)	(33,450)	(33,300)	(34,000)



CITY OF WHEATLAND
Fiscal Year 2020-2021
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. FY 2020-21 expenses include contracted services provided by the City Police and Public Works departments for enhanced safety, signage and traffic control and associated supplies.

	Actual 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Admission Fee	31,492	31,000	30,600	31,000
Interest	2,043	2,000	1,200	200
Total Revenue	33,536	33,000	31,800	31,200
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	1,650	-
Payroll Expenses & Benefits	-	-	600	-
Total Personnel	-	-	2,250	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	3,463	1,479	1,479	11,456
Supplies	3,567	5,000	500	4,000
Attorney	2,414	-	3,350	-
Planner	-	-	7,810	-
Engineer	-	-	22,360	-
Contracted Services	8,697	85,000	75,470	10,000
Total Expenses	18,140	91,479	110,969	25,456
CAPITAL OUTLAY				
	-	-	-	-
Net Increase (Decrease) to Fund	15,395	(58,479)	(79,169)	5,744
FUND BALANCE				
Beginning Fund Balance	83,641	99,036	99,036	19,867
Ending Fund Balance	99,036	40,557	19,867	25,611



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Lease & Donations	175	-	100	100
Transfer In	-	-		
Interest	928	400	800	800
Total Revenue	1,103	400	900	900
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	13	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	5,000	-	5,000
Subtotal Supplies and Services	13	5,000	-	5,000
Total Expenses	13	5,000	-	5,000
Net Increase (Decrease) to Fund	1,090	(4,600)	900	(4,100)
FUND BALANCE				
Beginning Fund Balance	41,272	42,362	42,362	43,262
Ending Fund Balance	42,362	37,762	43,262	39,162



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Donations	-	-	1,000,000	-
Interest	-	-	18,000	18,200
Total Revenue	-	-	1,018,000	18,200
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	-	-	1,018,000	18,200
FUND BALANCE				
Beginning Fund Balance	-	-	-	1,018,000
Ending Fund Balance	-	-	1,018,000	1,036,200



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2020-2021.

	Actual 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Misc Income	-	-	-	-
Interest income	71	80	65	60
Total Revenue	71	80	65	60
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	71	80	65	60
FUND BALANCE				
Beginning Fund Balance	3,176	3,247	3,247	3,312
Ending Fund Balance	3,247	3,327	3,312	3,372

CITY OF WHEATLAND
Fiscal Year 2020-2021
Heritage Oaks East

In February 2006, a development agreement was entered into between the City and Wheatland Heritage Oaks, LLC and Premier Homes Properties ("developers") to facilitate the creation of a physical environment that will conform to and the 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 East. The project was suspended because of the Great Recession. As of June 30, 2020 the developer has an outstanding payment due to the City of \$128,000. It is anticipated that this amount will be paid in full when the project resumes. It is not anticipated that there will be activity on the project in FY 2020-2021.

	Actual 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Misc Income	47,885	1,600	15,581	5,000
Cost Recovery	-	-	-	
Interest income	(1,845)	(500)	(2,400)	-
Total Revenue	46,039	1,100	13,181	5,000
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages	1,346	-	405	-
Payroll Expenses & Benefits	73	-	85	-
Total Personnel	1,419	-	490	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	4,025	-	-	-
Attorney	5,943	-	1,140	-
Planner	12,983	-	5,500	5,000
Engineer	23,972	-	2,600	-
Contract Services	-	-	-	-
Miscellaneous Expense	-	-	1,150	-
Total Supplies and Services	46,921	-	10,390	5,000
Total Expenses	48,340	-	10,880	5,000
Net Increase (Decrease) to Fund	(2,301)	1,100	2,301	-
FUND BALANCE				
Beginning Fund Balance	(0)	(2,301)	(2,301)	-
Ending Fund Balance	(2,301)	(1,201)	-	-

CITY OF WHEATLAND
Fiscal Year 2020-2021
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. In FY 2020-2021, one time funding from the State of approximately \$160,000 will be used for planning purposes. This amount was originally budgeted in FY 2019-2020.

	Actual 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	-	-
Misc Income	-	160,000	-	160,000
Interest Income	477	450	400	400
Total Revenue	477	160,450	400	160,400
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	160,000	-	160,000
Subtotal Supplies & Services	-	160,000	-	160,000
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	160,000	-	160,000
Net Increase (Decrease) to Fund	477	450	400	400
FUND BALANCE				
Beginning Fund Balance	21,466	21,943	21,943	22,343
Ending Fund Balance	21,943	22,393	22,343	22,743



SPECIAL REVENUE FUNDS 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

CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	1,367	-
Misc Income	-	-	-	-
Interest Income	(978)	(1,000)	(850)	(800)
Total Revenue	(978)	(1,000)	517	(800)
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	(978)	(1,000)	517	(800)
FUND BALANCE				
Beginning Fund Balance	(44,030)	(45,008)	(45,008)	(44,491)
Ending Fund Balance	(45,008)	(46,008)	(44,491)	(45,291)

CITY OF WHEATLAND
Fiscal Year 2020-2021
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.

	Actual 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	-	-
Interest Income	394	370	350	330
Total Revenue	394	370	350	330
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	394	370	350	330
FUND BALANCE				
Beginning Fund Balance	17,757	18,151	18,151	18,501
Ending Fund Balance	18,151	18,521	18,501	18,831



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	9,467	-
Interest Income	2,617	2,500	2,500	2,300
Total Revenue	2,617	2,500	11,967	2,300
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	2,617	2,500	11,967	2,300
FUND BALANCE				
Beginning Fund Balance	243,333	245,950	245,950	257,917
Ending Fund Balance	245,950	248,450	257,917	260,217



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	1,423	-
Interest Income	33	35	50	45
Total Revenue	33	35	1,473	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	33	35	1,473	45
FUND BALANCE				
Beginning Fund Balance	151,486	151,519	151,519	152,992
Ending Fund Balance	151,519	151,554	152,992	153,037



**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	154	-
Interest Income	5	5	7	5
Total Revenue	5	5	161	5
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	5	5	161	5
FUND BALANCE				
Beginning Fund Balance	241	246	246	407
Ending Fund Balance	246	251	407	412



Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	650	-
Interest Income	100	100	100	90
Total Revenue	100	100	750	90
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	100	100	750	90
FUND BALANCE				
Beginning Fund Balance	4,490	4,590	4,590	5,340
Ending Fund Balance	4,590	4,690	5,340	5,430



CITY OF WHEATLAND
Fiscal Year 2020-2021

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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	1,190	-
Misc Income	-	-	-	-
Interest Income	76	85	80	75
Total Revenue	76	85	1,270	75
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	76	85	1,270	75
FUND BALANCE				
Beginning Fund Balance	3,422	3,498	3,498	4,768
Ending Fund Balance	3,498	3,583	4,768	4,843

**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	1,983	-
Interest Income	270	250	260	240
Total Revenue	270	250	2,243	240
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	270	250	2,243	240
FUND BALANCE				
Beginning Fund Balance	(63,366)	(63,096)	(63,096)	(60,853)
Ending Fund Balance	(63,096)	(62,846)	(60,853)	(60,613)



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020/2021
REVENUES				
Impact Fees	-	-	8,224	-
Interest Income	196	150	270	240
Total Revenue	196	150	8,494	240
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	4,770	-	-	-
Contracted Services	-	5,000	2,500	-
Total Supplies & Services	4,770	5,000	2,500	-
CAPITAL OUTLAY				
Total Expenses	4,770	5,000	2,500	-
Net Increase (Decrease) to Fund	(4,574)	(4,850)	5,994	240
FUND BALANCE				
Beginning Fund Balance	12,888	8,314	8,314	14,308
Ending Fund Balance	8,314	3,464	14,308	14,548

**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020-2021
REVENUES				
Impact Fees	-	-	3,160	-
Interest Income	184	175	200	190
Total Revenue	184	175	3,360	190
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	184	175	3,360	190
FUND BALANCE				
Beginning Fund Balance	(191,721)	(191,537)	(191,537)	(188,177)
Ending Fund Balance	(191,537)	(191,362)	(188,177)	(187,987)



CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018/2019	Adopted Budget 2019-2020	Estimated Actual 2019-2020	Proposed Budget 2020-2021
REVENUES				
Impact Fees	-	-	10,821	-
Misc Income	-	-	-	-
Interest Income	1,167	1,100	1,200	1,100
Total Revenue	1,167	1,100	12,021	1,100
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	1,167	1,100	12,021	1,100
FUND BALANCE				
Beginning Fund Balance	52,534	53,701	53,701	65,722
Ending Fund Balance	53,701	54,801	65,722	66,822



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

CITY OF WHEATLAND
Fiscal Year 2020-2021

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 2018-2019	Budget 2019-2020	Estimated Actual 2019-2020	Budget 2020-2021
REVENUES				
Utility Revenue	907,139	950,000	1,002,000	1,020,000
Interest Income	10,064	10,000	12,000	10,000
Total Revenue	917,203	960,000	1,014,000	1,030,000
EXPENSES				
PERSONNEL				
Salaries & Wages	259,300	252,819	275,000	253,937
Payroll Expenses & Benefits	56,878	87,057	85,000	82,391
Total Personnel	316,177	339,876	360,000	336,328
SUPPLIES & SERVICES:				
Indirect Cost Allocation	88,155	92,603	92,603	99,423
Postage	3,093	3,500	2,000	2,000
Supplies	37,390	38,500	48,000	48,000
Clothing Allowance	990	1,000	1,000	1,000
Utilities	99,899	80,000	98,000	98,000
Telephone	2,501	4,000	2,500	2,500
Rents and Leased Equipment	-	5,000	-	5,000
Equipment Maintenance	1,813	10,000	1,000	10,000
Fuel	2,620	2,500	2,500	2,500
Engineer	9,323	13,000	40,000	15,000
Contracted Services	35,004	35,000	35,000	35,000
Dues & Subscriptions	9,112	10,000	14,000	14,000
Travel & Training	226	1,500	200	1,500
Bank Charges	-	-	3,000	3,000
Insurance - Liability & Property	35,589	36,000	30,720	36,000
Miscellaneous	-	-	105,130	-
Interest Expense	112,146	113,000	61,510	114,048
Small Equipment	-	3,000	-	3,000
Depreciation Expense	177,731	171,000	171,000	171,000
Total Supplies & Services	615,590	619,603	708,163	660,971
CAPITAL OUTLAY	-	-	-	-
Total Expenses	931,767	959,479	1,068,163	997,299
Net Increase (Decrease) to Net Position	(14,565)	521	(54,163)	32,701
NET POSITION				
Beginning Net Position	531,983	517,418	517,418	463,255
Ending Net Position	517,418	517,939	463,255	495,956

CITY OF WHEATLAND
Fiscal Year 2020-2021

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 2018-2019	Budget 2019-2020	Estimated Actual 2019-2020	Budget 2020-2021
REVENUES				
Utility Revenue	928,963	996,500	977,050	1,007,000
Interest Income	9,717	10,000	9,000	8,800
Total Revenue	938,680	1,006,500	986,050	1,015,800
EXPENSES				
PERSONNEL				
Salaries & Wages	316,076	287,820	305,000	286,745
Payroll Expenses & Benefits	68,207	102,257	94,000	95,946
Total Personnel	384,284	390,077	399,000	382,691
SUPPLIES & SERVICES				
Indirect Cost Allocation	120,043	121,074	121,074	122,287
Postage	2,839	3,000	2,000	2,000
Supplies	11,617	22,500	17,500	17,500
Clothing allowance	990	1,200	1,200	1,200
Utilities	73,105	75,000	75,000	75,000
Telephone	1,532	3,000	1,600	1,700
Rents and Leased Equipment	-	5,000	-	5,000
Equipment Maintenance	19,556	30,000	1,000	30,000
Fuel	2,413	2,500	2,500	2,500
Engineer	4,150	15,000	15,000	15,000
Contracted Services	37,224	25,000	32,000	25,000
Dues and Subscriptions	21,439	27,000	27,000	27,000
Travel & Training	1,321	1,500	500	1,500
Bank Charges	-	-	3,000	3,000
Insurance - Liability & Property	35,589	36,000	30,720	36,000
Misc. - Levy Improvement Assess.	-	8,400	145,784	8,400
Interest Expense	143,781	139,800	133,200	115,863
Small Equipment	8,188	5,000	-	5,000
Depreciation Expense	326,669	314,000	314,000	314,000
Total Supplies & Services	810,457	834,974	923,078	807,950
CAPITAL OUTLAY	-	-	-	-
Total Expenses	1,194,740	1,225,051	1,322,078	1,190,641
Net Increase (Decrease) to Net Position	(256,061)	(218,551)	(336,028)	(174,841)
NET POSITION				
Beginning Net Position	962,761	706,700	706,700	370,672
Ending Net Position	706,700	488,149	370,672	195,831

**CITY OF WHEATLAND
Fiscal Year 2020-2021**

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 2018-2019	Budget 2019-2020	Estimated Actual 2019-2020	Budget 2020-2021
REVENUES				
Impact Fees	-	-	5,231	-
Misc Income	-	-	-	-
Interest Income	1,339	1,000	1,300	1,200
Total Revenue	1,339	1,000	6,531	1,200
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	1,339	1,000	6,531	1,200
FUND BALANCE				
Beginning Fund Balance	60,281	61,620	61,620	68,151
Ending Fund Balance	61,620	62,620	68,151	69,351



CITY OF WHEATLAND
Fiscal Year 2020-2021
Sewer Collection Impact Fee

This fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from three developers in exchange for sewer credits on future development. In 2009, the City entered into reimbursement agreements totaling \$2,492,067 with two developers. The money was used to pay for a portion of the Bear River Levee improvements. A portion of any future single-family unit building permits obtained by the two developers will be used to reimburse the Sewer Collection Impact Fund along with interest that has accrued since 2009. In addition to the Bear River Levee reimbursement agreements, the unpaid share of the Highway 65/Main Street signal (\$171,108) is due from the owners of property known as Roddan Ranch. As a result of these transactions, the Fund Balance is made up of \$4.3 million in cash and \$3.0 million in receivables. In FY 2019-2020 the City participated in a study to determine the feasibility of connecting to a regional sewer collection plant. The study resulted in a grant from the Yuba Water Agency for design and environmental review. The project is listed in the Capital Projects section of this budget.

	Actual 2018-2019	Budget 2019-2020	Estimated Actual 2019-2020	Budget 2020-2021
REVENUES				
Impact Fees	-	-	2,066	-
Misc Income	-	-	-	-
Interest Income	164,708	140,000	130,000	125,000
Total Revenue	164,708	140,000	132,066	125,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	87,600	50,000	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	87,600	50,000	-
CAPITAL OUTLAY	-	-	107,083	-
Total Expenses	-	87,600	157,083	-
Net Increase (Decrease) to Fund	164,708	52,400	(25,017)	125,000
FUND BALANCE				
Beginning Fund Balance	7,094,166	7,258,874	7,258,874	7,233,857
Ending Fund Balance	7,258,874	7,311,274	7,233,857	7,358,857

CITY OF WHEATLAND
Fiscal Year 2020-2021
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 2018-2019	Budget 2019-2020	Estimated Actual 2019-2020	Budget 2020-2021
REVENUES				
Impact Fees	-	-	12,082	-
Misc Income	-	-	-	-
Interest Income	369	350	500	450
Total Revenue	369	350	12,582	450
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	369	350	12,582	450
FUND BALANCE				
Beginning Fund Balance	16,632	17,001	17,001	29,583
Ending Fund Balance	17,001	17,351	29,583	30,033



CAPITAL 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. The chart below is a summary of the Capital projects included in the FY 2020-2021 budget that are fully funded. Also included is a list of 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.

Hooper Street - \$372,900

Reconfigure and resurface Hooper Street in front of Wheatland Elementary School at Hyw 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement.

FY 2018-2019 Appropriation	FY 2019-2020 Appropriation	FY 2020-2021 Appropriation	Source of Funds	Department
50,000			Wheatland School District	
100,000	40,000		Gas Tax	
168,000	14,900		TDA	Public Works

Employment Zone Feasibility - \$100,000

Preparation of an Employment Zone Feasibility analysis.

FY 2018-2019 Appropriation	FY 2019-2020 Appropriation	FY 2020-2021 Appropriation	Source of Funds	Department
	100,000		SACOG	Planning

Agricultural Standards - \$23,331

Preparation of the citywide Agricultural Production Standards

FY 2018-2019 Appropriation	FY 2019-2020 Appropriation	FY 2020-2021 Appropriation	Source of Funds	Department
	18,000	5,331	Bear River Walnut Ranch	Planning

Comprehensive Drinking Water - \$1,382,347

Upgrades to the City's meter reading system, water tower, and installation of hydro-pneumatic tanks.

FY 2018-2019 Appropriation	FY 2019-2020 Appropriation	FY 2020-2021 Appropriation	Source of Funds	Department
		682,347	Dept of Water Resources	
		700,000	Yuba Water Agency	Public Works

Regional Sewer Connection Design and Environmental - \$2,596,320

Preliminary design, environmental review, permitting and final design of a regional wastewater solution

FY 2018-2019 Appropriation	FY 2019-2020 Appropriation	FY 2020-2021 Appropriation	Source of Funds	Department
		2,596,320	Yuba Water Agency	Public Works

CAPITAL PROJECTS - pending approval

	Estimate	Source of Funds	Department
Regional Sewer Connection Construction	19,922,500	Unknown	Public Works
Transportation Planning Project	250,000	SACOG Grant	Public Works
Park Improvements	200,000	State Dept of Parks and Recreation	Public Works

CITY OF WHEATLAND
Fiscal Year 2020-2021
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. Completion is expected in FY 2020-2021.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020-2021
REVENUES				
Transfer from Gas Tax Fund	100,000	40,000	56,300	-
Transfer from TDA Fund	168,000	14,900	14,900	-
Contribution from School District	50,000	-	-	-
Total Revenue	318,000	54,900	71,200	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	36,929	-	30,000	20,271
Contracted Services	-	322,900	-	302,000
Total Supplies & Services	36,929	322,900	30,000	322,271
Total Expenses	36,929	322,900	30,000	322,271
Net Increase (Decrease) to Fund	281,071	(268,000)	41,200	(322,271)
FUND BALANCE				
Beginning Fund Balance	-	281,071	281,071	322,271
Ending Fund Balance	281,071	13,071	322,271	-

CITY OF WHEATLAND
Fiscal Year 2020-2021

Capital 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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Grant Revenue	1,610		26,620	71,529
Recovery of Labor and Benefits	161	-	80	-
Total Revenue	1,771	-	26,700	71,529
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	1,000	-
Payroll Expenses & Benefits	-	-	200	-
Total Personnel	-	-	1,200	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	1,610	-	5,500	
Contract Services	-	-	20,000	71,529
Miscellaneous	161	-	-	-
Total Supplies & Services	1,771	-	25,500	71,529
Total Expenses	1,771	-	26,700	71,529
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**CITY OF WHEATLAND
Fiscal Year 2020-2021**

Capital 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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Misc Income	880		18,000	5,331
Recovery of Labor and Benefits	-	-	-	-
Total Revenue	880	-	18,000	5,331
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	880	-	16,200	5,331
Miscellaneous	-	-	1,800	-
Total Supplies & Services	880	-	18,000	5,331
Total Expenses	880	-	18,000	5,331
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CITY OF WHEATLAND
Fiscal Year 2020-2021

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, associated updated software, water tower repair, and installation of hydro-pneumatic tanks. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program.

	Actual 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Yuba Water Agency	-	-	-	700,000
Dept of Water Resources	-	-	-	682,347
Total Revenue	-	-	-	1,382,347
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Software	-	-	-	46,000
Engineering	-	-	39,000	113,800
Administration	-	-	-	43,000
Contract Services	-	-	-	1,140,547
Total Supplies & Services	-	-	39,000	1,343,347
Total Expenses	-	-	39,000	1,343,347
Net Increase (Decrease) to Fund	-	-	(39,000)	39,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	(39,000)
Ending Fund Balance	-	-	(39,000)	-

CITY OF WHEATLAND
Fiscal Year 2020-2021

Capital Project - Regional Sewer Connection
Design and Environmental

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 2018/2019	Adopted Budget 2019/2020	Estimated Actual 2019/2020	Proposed Budget 2020/2021
REVENUES				
Yuba Water Agency	-	-	-	2,596,320
Miscellaneous	-	-	-	-
Total Revenue	-	-	-	2,596,320
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Administration	-	-	-	478,140
Environmental Review	-	-	-	350,000
Engineering	-	-	-	1,753,180
Right of Way Clearance	-	-	-	15,000
Total Supplies & Services	-	-	-	2,596,320
Total Expenses	-	-	-	2,596,320
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

