CITY OF WHEATLAND CALIFORNIA

Fiscal Year 2019-2020

OPERATING BUDGET

Effective July 1, 2019

Adopted by Resolution No. 20-19

City Council

JOSEPH HENDERSON, Mayor

RICK WEST, Vice Mayor

BOB COE, Councilmember

LISA MCINTOSH, Councilmember

JAY PENDERGRAPH, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Allyn Wightman, Police Chief

Don Scott, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

City of Wheatland
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CHAPTER CCLV.

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

[Approved March 13, 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. Corporate name.

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 plot; thence south along said east line to the southeast corner of the town plot; thence west on said south line to the west side of B street; thence, on the same bearing of said C street, south to the center of the first slough at the south side of the town; thence down the center of said slough to a point where it intersects the original town plot, continued so- Boundaries.

Message from the City Manager

June 25, 2019

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2019-2020 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2019-2020 fiscal year (FY). The General Fund portion of this budget anticipates having a year-end reserve in excess of $690,000. This amount is 30% of total General Fund expenses, meeting the Council's fiscally responsible goal of 25% of operating expenses. In addition, a Contingent Transaction Tax reserve totaling $1,000,000 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 a salary increase to eligible employees. The increase is a placeholder as the City has not reached an agreement for a successor memorandum of understanding with any of the employee units.

The FY 2019-2020 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 slightly from projected FY 2018-2019 revenues. This is due primarily to excess transactions tax received in FY 2018-2019 ($200,000) and a one-time reimbursement in FY 2018-2019 from PARSAC ($51,284).

When adjusted for the items listed above, General Fund revenue is projected to increase 3% over FY 2018-2019 projections. Property tax revenue is projected to increase 4% based on recent historical averages. Sales tax revenue (sales tax and transactions tax) is projected to increase 3% based on California Department of Tax and Fee Administration forecasts. We are assuming a 4% increase in Franchise Tax revenue and continued receipt of Supplemental Law Enforcement Services Funds (SLESF).

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 Police Administrative Assistant position will be reduced to .90 FTE and a .40 FTE will be added to perform code enforcement. The Administrative Department will be adding a .40 FTE to assist the City Clerk and Finance Departments.

Capital Outlay

Hooper Street improvements that began in FY 2018-2019 will continue into FY 2019-2020. The total projected cost of $392,700 will be paid from the Street Maintenance Fund (Gas Tax) and the Transportation Development Act (TDA) funds ($318,000 in FY 2018-2019 and $54,900 in FY 2019-2020). The City's cost to repair the collapsed Malone culvert has been estimated at $300,000. This amount has been transferred from the General Fund to the Malone Culvert Capital Project Fund in FY 2018-2019. The City may receive reimbursement for this project. Reimbursement received will be put in the General Fund reserves. The City has applied for three large grants for park, water system and transportation improvements. Project details will be brought to Council upon approval notification.

Enterprise Funds

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

Conclusion

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

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent target amount of 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. 20-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019-2020

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2019-2020 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 2019-2020 proposed budget is hereby adopted as the City's operating budget for fiscal year 2019-2020.

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 2019-2020 fiscal year. These amounts include capital projects totaling $602,900.

General Fund	$2,325,255
Special Revenue Funds	872,743
Enterprise Funds	2,222,130
Total Budget	$5,420,128

4. That the City will strive to maintain a balanced budget during fiscal year 2019-2020. 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 2019-2020 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. Pursuant to Article XIIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2019-2020 is hereby established as $4,893,673. The factors used to calculate the 2019-2020 appropriations limit are the percentage change in California per capita personal income of 3.85% and the percentage change in the Yuba County population of 0.32%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 25th day of June 2019 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

_____

Joe Henderson, Mayor

_____

Lisa J. Thomason, City Clerk

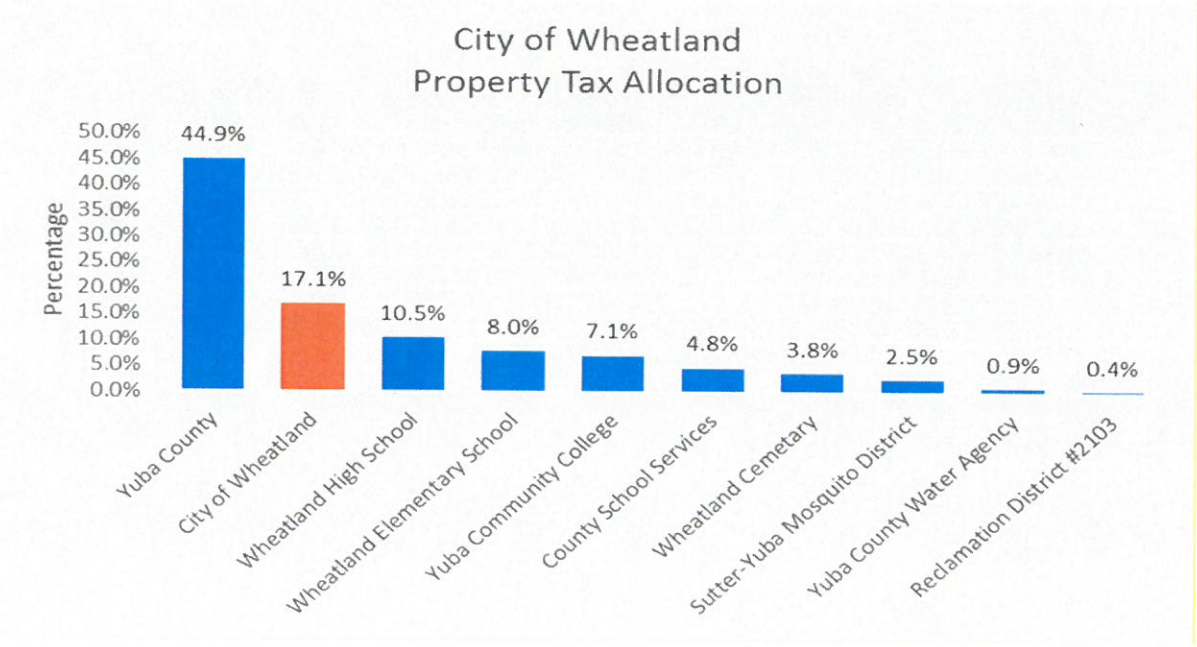
BUDGET OVERVIEW

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 City is projected to maintain a balanced General Fund. The fund balance includes a $1,000,000 reserve in the event there are adjustments made to the City's transaction sales tax revenue by the Department of Tax and Fee Administration (Board of Equalization).
2. Property taxes are projected to increase 4%. It is not anticipated that there will be any new houses built in FY 2019-2020, 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).



3. A .40 FTE Police Administrative Assistant position has been added to perform code enforcement activities and to increase cost efficiencies. Code enforcement was performed by Coastland Engineering in prior years. A .40 FTE Administrative position has been added to provide backup support to the City Clerk and Finance Department.
4. Merit increases, cost of living increases and partially paid family medical for eligible employees have been included in all departments.
5. Hooper Street improvements and the Malone Culvert repair are expected to be completed in FY 2019-2020.

COMMUNITY PROFILE

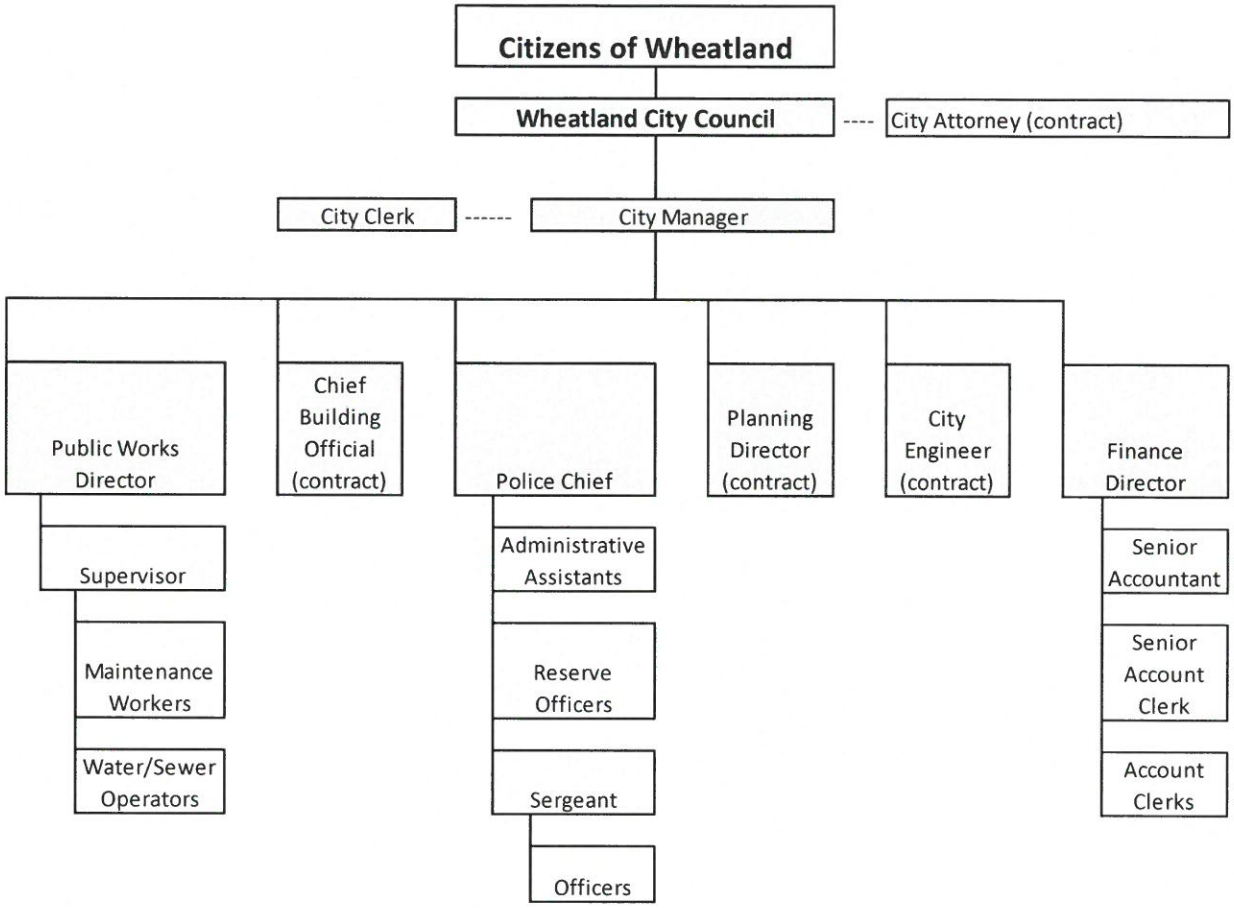
The City of Wheatland operates under a Council-Manager form of government and provides essential city services that includes public safety, public works, parks and recreation, planning services, water and wastewater services, and general administration.

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 3,500 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.

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

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

CITY OF WHEATLAND
Fiscal Year 2019-2020
Organization Chart



CITY OF WHEATLAND
Fiscal Year 2019-2020

Staffing Levels

	Number of Persons	Full Time Equivalent 2018-2019	Full Time Equivalent 2019-2020	Increase (Decrease)
Administration				
City Manager	1	0.60	0.60	-
Account Clerk	1		0.40	0.40
City Clerk	1	1.00	1.00	-
	3	1.60	2.00	0.40
Finance				
Finance Director	1	0.65	0.65	-
Senior Accountant	1	1.00	1.00	-
Senior Account Clerk	1	1.00	1.00	-
Account Clerk	1	1.00	1.00	-
	4	3.65	3.65	-
Police				
Chief	1	1.00	1.00	-
Police Administrative Assistant	1	1.00	0.90	(0.10)
Police Administrative Assistant	1		0.40	0.40
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	10.00	10.30	0.30
Public Works				
Director	1	0.90	0.90	-
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	7.00	-
TOTAL STAFF	29	22.25	22.95	0.70

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

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 in the following five categories: General Fund, Special Revenue Funds, Special Revenue Impact Funds, Enterprise Funds, and Capital Project Funds.

	Estimated July 1, 2019 Fund Balance	Revenues	Operating Expenses	Transfers Out	Capital Expenses	Estimated June 30, 2020 Fund Balance
General Fund	1,692,935	2,357,710	2,236,755	88,500	-	1,725,389
Special Revenue Funds						
Street Maintenance (Gas Tax)	10,180	221,055	185,034		40,000	6,200
Transportation Development Act (TDA)	1,818	76,500	-		14,900	63,418
Supplemental Law Enforcement (COPS)	53,100	131,500	150,000		-	34,600
Community Development Block Grant	157,062	20	-		-	157,082
Economic Development	-	122,580	120,365		-	2,215
Wheatland Landscape & Lighting District	4,466	64,344	64,034		-	4,776
Park Place Landscape & Lighting District	5,176	67,701	67,355		-	5,522
Wheatland CFD 2015-1	5,946	44,200	24,475		-	25,670
Wheatland CFD 2015-2	(32,640)	(800)	-		-	(33,440)
Pumpkin Farm Joint Admission	100,778	33,000	91,479		-	42,299
Wheatland Community Garden	37,347	400	5,000		-	32,747
Heritage Oaks West	3,247	80	-		-	3,327
Heritage Oaks East	(1,100)	1,100	-		-	-
General Plan Surcharge	21,866	160,450	160,000		-	22,316
Special Revenue Impact Funds						
Bear River Impact	(44,931)	(1,000)	-		-	(45,931)
Regional Bypass Impact	18,107	370	-		-	18,477
Road Circulation Impact	245,734	2,500	-		-	248,234
City Hall Impact	151,516	35	-		-	151,551
Vehicle Equipment Impact	245	5	-		-	250
Public Works Facilities Impact	4,585	100	-		-	4,685
Law Enforcement Facilities Impact	3,497	85	-		-	3,582
Fire Facilities Impact	(63,146)	250	-		-	(62,896)
Parkland Facilities Impact	8,280	150	5,000		-	3,430
Public Meeting Facilities Impact	(191,551)	175	-		-	(191,376)
Storm Drainage Impact	53,535	1,100	-		-	54,635
Enterprise Funds						
Water (Net Position)	510,227	960,000	959,479		-	510,748
Wastewater (Net Position)	693,761	1,006,500	1,225,051		-	475,210
Water Distribution Impact	61,482	1,000	-		-	62,482
Sewer Collection Impact	7,234,166	140,000	37,600		-	7,336,566
Wastewater Treatment Impact	16,982	350	-		-	17,332
Capital Project Funds						
Hooper Street	268,000	54,900	322,900		-	-
Malone Culvert	280,000	-	280,000		-	-

GENERAL FUND

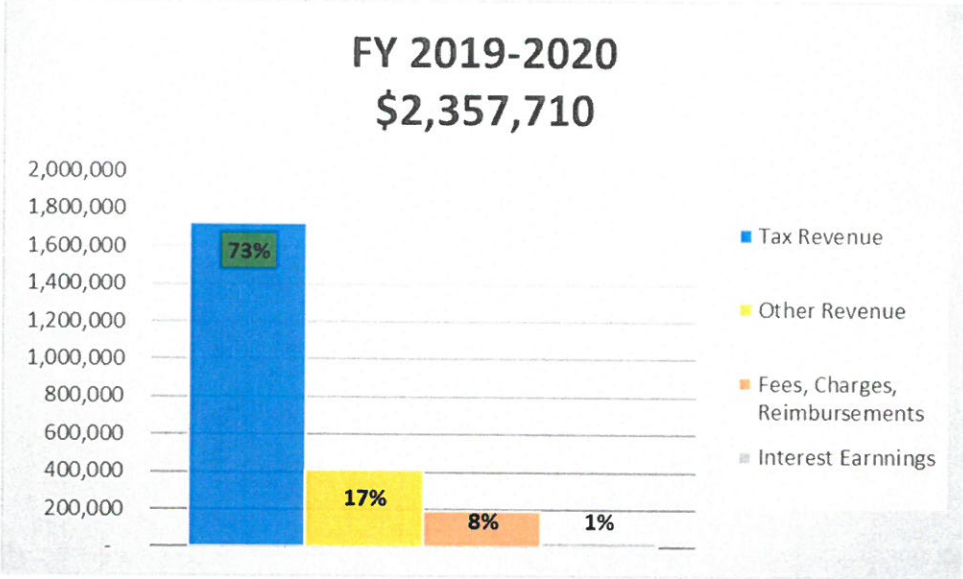
The General Fund is the primary operating fund for the City. The General Fund pays for many of the critical services valued by residents including police, fire, public works, and parks. Community Development and Building Inspection services are funded through permit fees, while park user fees help offset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

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

CITY OF WHEATLAND
Fiscal Year 2019-2020
General Fund Summary

	Actual 2017/2018	Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Taxes	1,625,170	1,610,365	1,929,725	1,722,094
Fees, Charges, and Reimbursements	313,885	187,900	318,025	195,825
Interest Earnings	15,017	11,500	30,000	30,000
Other Revenue	404,073	380,970	406,970	409,791
Total Revenue	**2,358,145**	**2,190,735**	**2,684,720**	**2,357,710**
EXPENSES				
BY DEPARTMENT				
City Council	10,743	14,054	14,230	14,234
Administration	340,043	321,346	321,600	334,690
Finance	128,225	126,257	131,700	143,602
Community Development	218,871	194,003	311,900	214,199
Building Inspection	74,791	75,000	53,100	-
Police	946,848	1,034,404	1,105,950	1,195,919
Fire	144,500	149,558	149,558	154,792
Public Works	102,068	78,830	49,900	120,097
Parks	27,382	28,504	79,800	59,222
Total Expenses by Department	**1,993,471**	**2,021,956**	**2,217,738**	**2,236,755**
OTHER USES OF FUNDS				
Transfer out - Streets	79,645	85,000	60,000	60,000
Transfer out - Light & Landscape Districts	26,866	25,500	21,500	28,500
Total Other Expenses	**106,511**	**110,500**	**81,500**	**88,500**
Total Expenses	**2,099,982**	**2,132,456**	**2,299,238**	**2,325,255**
Net Income before Capital Items	**258,163**	**58,279**	**385,482**	**32,455**
Capital Items	**194,000**	**115,000**	**381,400**	**-**
Total Increase (Decrease) to Fund	64,163	(56,721)	4,082	32,455
FUND BALANCE				
Beginning Fund Balance	1,624,690	1,688,853	1,688,853	1,692,935
Ending Fund Balance	**1,688,853**	**1,632,132**	**1,692,935**	**1,725,389**
Reserved for PARSAC SIR	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	791,944	800,000	1,000,000	1,000,000
Reserve	866,909	802,132	662,935	695,389
	1,688,853	1,632,132	1,692,935	1,725,389
Reserve Requirement (25% of operating expenses)				581,314

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

Sales Tax
The City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2019-2020 is projected to increase approximately 3% based on state-wide projections.

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 at the same level as FY 2018-19 due to the potential reallocation of sales tax by the California Department of Tax and Fee Administration. This tax sunsets in April 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 2019. This includes 60 businesses located within the City limits and 178 businesses located outside the City and doing business in the City. The City does not anticipate an increase in the number of businesses for FY 2019-2020.

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. The City is actively seeking grant revenue for FY 2019-2020. If received, it will be accounted for in a separate fund.

Police Reimbursement
The City is reimbursed for the 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 parks 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.

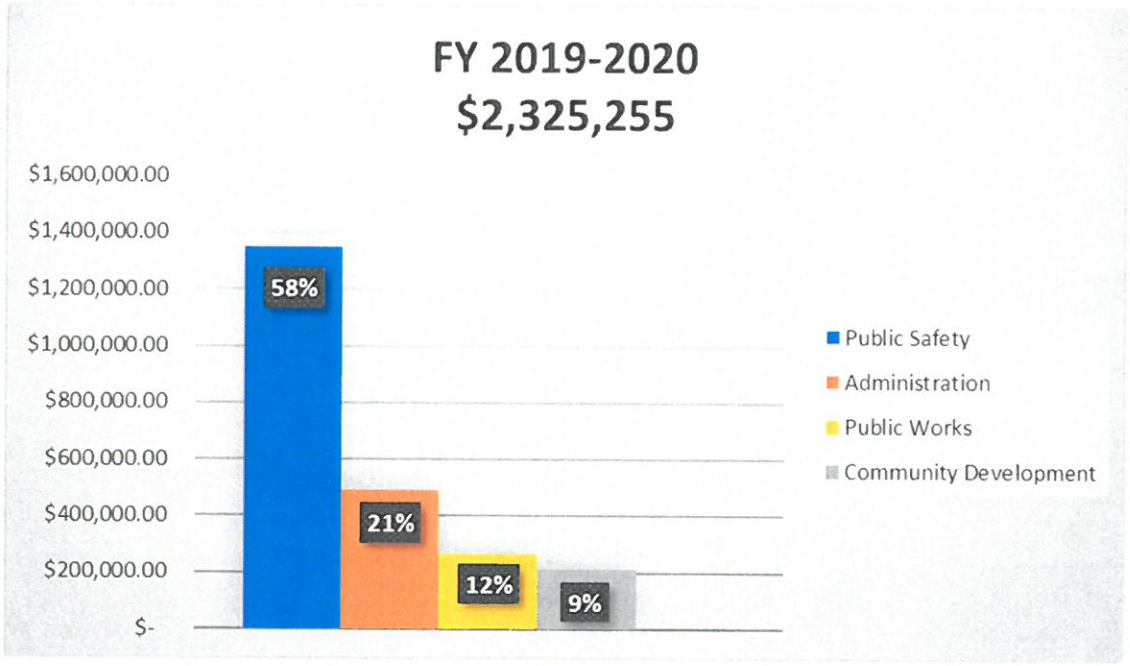
Recovery of Labor and Benefits
Reimbursement for services provided by City staff to other jurisdictions.

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 2019-2020
General Fund Revenues

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
TAX REVENUE				
Property Taxes	361,479	376,600	381,500	396,760
Property Taxes in Lieu of MVLF	318,399	328,000	340,000	353,600
Sales Tax	218,743	241,500	298,000	306,940
Transactions Tax	583,124	520,200	770,000	520,000
Franchise Fees	109,344	113,815	114,225	118,794
Business License Tax	13,473	12,250	14,000	14,000
Real Property Transfer Tax	12,608	10,000	12,000	12,000
Excise Tax	8,000	8,000	-	-
Total Tax Revenue	1,625,170	1,610,365	1,929,725	1,722,094
FEES, CHARGES, AND REIMBURSEMENTS				
Building Permits	43,627	40,000	50,000	5,000
Plan Check	12,764	10,000	10,000	10,000
Encroachment Permits	12,609	15,000	10,000	10,000
FOG Permits	3,238	3,000	2,400	2,400
Planning Fees	9,045	5,000	5,000	5,000
Admissions Fee - General Use	39,829	40,000	45,000	47,250
Fines	9,452	5,000	7,500	7,500
Police Miscellaneous Fees	870	1,000	1,200	1,200
POST Training Reimbursement	289	500	1,450	500
Proposition 172	10,505	10,000	11,000	11,000
Vehicle Abatement	3,133	2,000	2,000	2,000
Motor Vehicle in Lieu	1,847	1,900	1,675	1,675
Grant Revenue	73,856	-	45,000	-
Police Reimbursement	499	-	5,000	-
Rents from City Property	49,785	45,000	50,000	50,000
Community Center & Parks Rent	9,369	7,000	6,000	6,000
Tow / Impound	1,200	1,000	1,300	1,300
Miscellaneous Income	31,969	1,500	63,500	35,000
Total Fees, Charges, Reimbursements	313,885	187,900	318,025	195,825
INTEREST	15,017	11,500	30,000	30,000
OTHER REVENUE				
General Fund - Cost allocation	220,614	240,970	240,970	243,791
Recovery of Labor & Benefits	16,936	10,000	16,000	16,000
Transfers In	166,522	130,000	150,000	150,000
Total Other Revenue	404,073	380,970	406,970	409,791
Total General Fund Revenues	**2,358,145**	**2,190,735**	**2,684,720**	**2,357,710**

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.

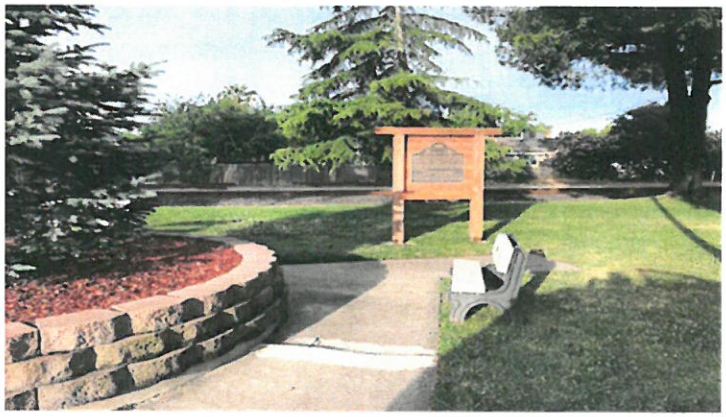
*Transfer to Landscape and Lighting Districts - Each year, the General Fund transfers money to the City's two Landscape and Lighting Districts to pay for services and/or improvements that provide a general benefit to the City.

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Stipends	6,500	6,000	6,000	6,000
Payroll Expenses & Benefits	952	854	880	834
Total Personnel	7,452	6,854	6,880	6,834
SUPPLIES & SERVICES				
Office Expense	804	500	500	500
Dues & Subscriptions	2,487	2,700	2,850	2,900
Travel & Meetings	0	4,000	4,000	4,000
Total Supplies & Services	3,291	7,200	7,350	7,400
Department Total	**10,743**	**14,054**	**14,230**	**14,234**



CITY OF WHEATLAND
Fiscal Year 2019-2020
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 City 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 agencies in California).

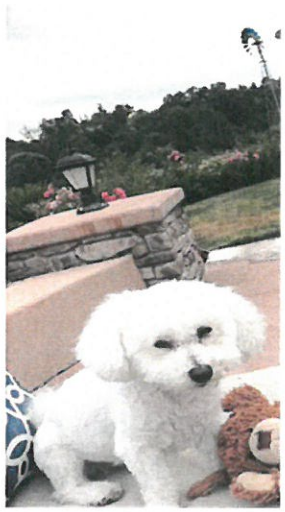
	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	106,488	118,858	119,000	129,834
Payroll Expenses & Benefits	23,563	23,788	23,000	25,856
Total Personnel	130,050	142,646	142,000	155,690
SUPPLIES & SERVICES				
Office Expense	10,204	10,000	15,000	15,000
Utilities	6,233	5,000	7,500	7,500
Telephone	3,181	3,000	3,000	3,000
Rents and Leased Equip.	6,288	6,300	6,300	6,500
Building & Grounds Maintenance	-	-	1,500	1,500
Attorney	63,682	40,000	49,000	50,000
Contracted Services	50,995	45,000	25,000	25,000
Dues & Subscriptions	3,323	2,500	3,300	3,300
Travel & Training	2,075	5,000	7,500	7,500
Insurance - Liability	50,461	43,600	43,600	45,000
Miscellaneous	905	1,000	1,000	1,000
Elections	-	3,500	3,500	-
Interest Expense	3,387	3,300	3,000	2,300
Capital Lease Expense	9,259	9,500	9,900	10,400
Small Equipment	-	1,000	500	1,000
Total Supplies & Services	209,992	178,700	179,600	179,000
Department Total	**340,043**	**321,346**	**321,600**	**334,690**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	77,833	72,317	77,000	77,501
Payroll Expenses & Benefits	17,331	19,940	18,000	23,501
Total Personnel	95,164	92,257	95,000	101,002
SUPPLIES & SERVICES				
Office Expense	1,119	2,500	2,500	6,500
Contracted Services	25,807	22,500	22,500	24,000
Dues & Subscriptions	459	500	1,500	1,500
Travel & Training	1,454	2,000	1,600	2,000
Bank Charges	2,875	3,000	6,600	6,600
Miscellaneous	797	1,000	1,000	1,000
Small Equipment	550	2,500	1,000	1,000
Total Supplies & Services	33,061	34,000	36,700	42,600
Department Total	**128,225**	**126,257**	**131,700**	**143,602**



CITY OF WHEATLAND
Fiscal Year 2019-2020
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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	13,710	13,943	13,000	12,487
Payroll Expenses & Benefits	2,170	3,560	3,400	5,212
Total Personnel	15,880	17,503	16,400	17,699
SUPPLIES & SERVICES				
Office Expense	-	500	500	500
Advertising	795	1,000	1,000	1,000
Attorney	-	-	-	-
Planning Services	128,024	75,000	125,000	75,000
Engineer	41,725	50,000	134,000	80,000
Contracted Services	27,079	40,000	30,000	40,000
Building Inspector (Code Enforcement)	5,369	10,000	5,000	-
Total Supplies & Services	202,991	176,500	295,500	196,500
Department Total	**218,871**	**194,003**	**311,900**	**214,199**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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, inspections services are provided by Yuba County under a contract with the City. Code compliance services are provided by non-sworn police personnel.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Office Expense	19	1,000	100	-
Planning Services	-	-	-	-
Engineer	74,772	4,000	53,000	-
Contracted Services	-	70,000	-	-
Total Supplies & Services	74,791	75,000	53,100	-
Department Total	**74,791**	**75,000**	**53,100**	**-**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	649,137	689,255	765,000	780,472
Payroll Expenses & Benefits	147,732	172,349	169,000	225,947
Total Personnel	796,869	861,604	934,000	1,006,419
SUPPLIES & SERVICES				
Office Expense	8,982	6,800	6,800	15,000
Uniform Allowance	11,386	12,500	12,500	13,000
Utilities	8,663	7,000	9,650	10,000
Telephone	14,865	15,000	16,500	17,500
Rents and Leases	0	2,000	2,000	2,000
Equipment Maintenance	8,110	10,000	12,000	10,000
Fuel	20,596	18,000	18,000	18,000
Building & Grounds Maintenance	349	1,500	1,000	1,500
Attorney	800	4,000	1,000	4,000
Contracted Services	63,121	62,000	62,000	63,000
Recruitment Expense	2,297	3,500	5,000	5,000
Travel & Training	3,051	8,000	8,000	8,000
Small Arms and Ammunition	0	7,500	7,500	7,500
Small Equipment	7,760	15,000	10,000	15,000
Total Supplies & Services	149,979	172,800	171,950	189,500
TOTAL EXPENSES	946,848	1,034,404	1,105,950	1,195,919
CAPITAL OUTLAY		20,000	81,400	-
Department Total	**946,848**	**1,054,404**	**1,187,350**	**1,195,919**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 annual contribution to the Fire Authority is increased by the prior year percent change in the CPI for all urban consumers.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
SUPPLIES & SERVICES:				
Contracted Services	144,500	149,558	149,558	154,792
Miscellaneous	-	-	-	-
Subtotal Supplies & Services	144,500	149,558	149,558	154,792
Department Total	**144,500**	**149,558**	**149,558**	**154,792**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	59,122	50,989	22,500	44,736
Payroll Expenses & Benefits	15,962	9,941	4,600	7,561
Total Personnel	75,084	60,930	27,100	52,297
SUPPLIES & SERVICES				
Supplies	6,552	7,000	7,000	7,000
Clothing Allowance	1,372	1,000	1,000	1,000
Utilities	4,276	-	4,000	4,000
Telephone	3,468	1,800	1,800	1,800
Equipment Maintenance	1,418	1,000	1,000	1,000
Fuel	1,842	500	1,000	1,000
Contracted Services	1,278	5,000	5,000	50,000
Miscellaneous	1,715	1,600	2,000	2,000
Small Equipment	5,063	-	-	-
Total Supplies & Services	26,984	17,900	22,800	67,800
TOTAL EXPENSES	102,068	78,830	49,900	120,097
Department Total	**102,068**	**78,830**	**49,900**	**120,097**

CITY OF WHEATLAND
Fiscal Year 2019-2020
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 Commnity Center maintenance were included in the Public Works Department.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
EXPENSES				
PERSONNEL				
Salaries & Wages	-	8,337	32,000	14,096
Payroll Expenses & Benefits	-	3,467	8,500	5,127
Total Personnel	-	11,804	40,500	19,222
SUPPLIES & SERVICES				
Supplies	6,805	9,000	9,000	9,000
Uniform Allowance	-	200	1,000	1,000
Utilities	17,728	5,000	24,300	25,000
Telephone	310	500	500	500
Rents and Leased Equipment	346	500	500	500
Equipment Maintenance	841	500	1,000	1,000
Fuel	883	500	1,000	1,000
Building & Grounds Maintenance	-	-	1,500	1,500
Dues & Subscriptions	467	500	500	500
Total Supplies & Services	27,382	16,700	39,300	40,000
Department Total	**27,382**	**28,504**	**79,800**	**59,222**

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

Heritage Oaks West

Heritage Oaks East

General Plan Update Surcharge Fee

CITY OF WHEATLAND
Fiscal Year 2019-2020

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. SB1 revenue is collected by the State and remitted to the City. 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 is for the Hooper Street project.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Gas Tax revenue	74,366	87,500	74,500	91,574
Road Repair & Accountablity (SB1)	20,561	59,700	55,452	57,881
Yuba County Measure D	8,506	7,500	7,500	7,500
Interest	66	100	1,200	100
Congestion Relief	3,989	-	3,944	4,000
Transfer in from General Fund	77,700	85,000	85,000	60,000
Total Revenue	185,188	239,800	227,596	221,055
EXPENSES				
PERSONNEL				
Salaries & Wages	72,436	74,304	60,000	65,872
Payroll Expenses & Benefits	20,299	23,203	17,000	23,599
Total Personnel	92,735	97,507	77,000	89,472
SUPPLIES & SERVICES				
Indirect Cost Allocation	22,214	18,984	18,984	17,413
Supplies	5,386	22,500	15,000	15,000
Clothing Allowance	-	1,000	-	1,000
Utilities	23,537	27,500	26,000	26,000
Equipment Maintenance	-	2,800	1,000	1,000
Engineering	8,045	15,000	20,000	20,000
Contract Services	7,950	15,000	15,000	15,000
Dues and Subscriptions	-	150	150	150
Total Supplies & Services	67,132	102,934	96,134	95,563
CAPITAL OUTLAY	-	65,000	118,000	40,000
Total Expenses	159,867	265,441	291,134	225,034
Net Increase (Decrease) to Fund	**25,321**	**(25,641)**	**(63,538)**	**(3,979)**
FUND BALANCE				
Beginning Fund Balance	48,396	73,718	73,718	10,180
Ending Fund Balance	**73,718**	**48,077**	**10,180**	**6,200**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
TDA Revenue	54,850	71,551	71,551	75,000
Misc Revenue	1,945	-	-	-
Interest income	590	400	2,000	1,500
Total Revenue	57,385	71,951	73,551	76,500
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Equipment Maintenance	-	-	-	-
Fuel	-	-	-	-
Engineering	-	-	-	-
Contract Services	9,489	-	-	-
Total Supplies & Services	9,489	-	-	-
CAPITAL OUTLAY	-	230,000	168,000	14,900
Total Expenses	9,489	230,000	168,000	14,900
Net Increase (Decrease) to Fund	**47,897**	**(158,049)**	**(94,449)**	**61,600**
FUND BALANCE				
Beginning Fund Balance	48,370	96,267	96,267	1,818
Ending Fund Balance	**96,267**	**(61,782)**	**1,818**	**63,418**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Cops Revenue	188,163	130,000	130,000	130,000
Misc Income	9,489	-	-	-
Interest	1,113	50	1,500	1,500
Total Revenue	198,765	130,050	131,500	131,500
EXPENSES				
TRANSFERS OUT				
Transfer to the General Fund	140,000	130,000	150,000	150,000
Total Expenses	140,000	130,000	150,000	150,000
Net Increase (Decrease) to Fund	**58,765**	**50**	**(18,500)**	**(18,500)**
FUND BALANCE				
Beginning Fund Balance	12,835	71,600	71,600	53,100
Ending Fund Balance	**71,600**	**71,650**	**53,100**	**34,600**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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, 2019, $84,106 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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Misc Income	34	-	18	20
Total Revenue	34	-	18	20
EXPENSES				
Transfer to Fund 100 for Loan repayment	26,522	-	-	-
Payment to Federal Government Loan repayment	-	-	-	-
Total Expenses	26,522	-	-	-
Net Increase (Decrease) to Fund	**(26,488)**	**-**	**18**	**20**
FUND BALANCE				
Beginning Fund Balance	183,532	157,044	157,044	157,062
Ending Fund Balance	**157,044**	**157,044**	**157,062**	**157,082**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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. For FY 2019-2020, the City will receive a $100,000 grant from SACOG to prepare an Employment Uses Feasibility Analysis.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Yuba Water Agency Property Tax	-	-	-	15,160
Community Partnership Fee	-	-	-	7,220
Interest Income	-	-	-	200
Grant Funding				100,000
Transfer In	-	-	-	-
Total Revenue	-	-	-	122,580
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	8,651
Payroll Expenses & Benefits	-	-	-	1,714
Total Personnel	-	-	-	10,365
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	110,000
Total Supplies & Services	-	-	-	110,000
Total Expenses	-	-	-	120,365
Net Increase (Decrease) to Fund	**-**	**-**	**-**	**2,215**
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	**-**	**-**	**-**	**2,215**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Assessments	55,550	54,200	54,200	56,344
Interest Income	(172)	-	(225)	-
Transfer In	5,178	6,500	6,500	8,000
Total Revenue	60,555	60,700	60,475	64,344
EXPENSES				
PERSONNEL				
Salaries & Wages	30,766	29,416	28,000	33,645
Payroll Expenses & Benefits	9,401	10,743	9,500	12,688
Total Personnel	40,168	40,159	37,500	46,334
SUPPLIES AND SERVICES				
Indirect Cost Allocation	8,700	5,882	5,882	5,701
Supplies	1,270	2,000	2,000	1,700
Utilities	5,878	6,000	6,000	6,000
Equipment Maintenance	415	-	1,000	1,000
Fuel	1,187	800	1,500	800
Building & Grounds Maintenance	-	-	-	
Contract Services	2,937	2,500	2,800	2,500
Total Supplies & Services	20,388	17,182	19,182	17,701
Total Expenses	60,555	57,341	56,682	64,034
Net Increase (Decrease) to Fund	**-**	**3,359**	**3,793**	**310**
FUND BALANCE				
Beginning Fund Balance	673	673	673	4,466
Ending Fund Balance	**673**	**4,032**	**4,466**	**4,776**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Assessments	40,877	45,356	45,356	47,201
Interest income	(266)	-	(280)	-
Other	-	-	-	
Transfer In	21,688	19,000	15,000	20,500
Total Revenue	62,299	64,356	60,076	67,701
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	30,974	29,416	25,000	33,645
Payroll Expenses & Benefits	9,526	10,743	7,500	12,688
Total Personnel	40,500	40,159	32,500	46,334
SUPPLIES & SERVICES				
Indirect Cost Allocation	8,200	6,200	6,200	5,521
Supplies	2,017	3,000	3,000	2,300
Utilities	7,496	8,000	8,000	8,000
Fuel	1,180	800	1,200	1,200
Contract Services	2,907	3,000	3,000	3,000
Small Equipment.	-	-	1,000	1,000
Total Supplies and Services	21,799	21,000	22,400	21,021
Total Expenses	62,299	61,159	54,900	67,355
Net Increase (Decrease) to Fund	**-**	**3,197**	**5,176**	**346**
FUND BALANCE				
Beginning Fund Balance	-	-	-	5,176
Ending Fund Balance	**-**	**3,197**	**5,176**	**5,522**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Assessments	-	39,208	43,129	44,000
Interest income	(269)	-	(320)	200
Total Revenue	(269)	39,208	42,809	44,200
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	5,451	5,500	14,589
Payroll Expenses & Benefits	-	1,358	1,400	4,886
Total Personnel	-	6,809	6,900	19,475
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	-	5,000	4,795	5,000
Total Supplies and Services	-	5,000	4,795	5,000
Total Expenses	-	11,809	11,695	24,475
Net Increase (Decrease) to Fund	**(269)**	**27,399**	**31,114**	**19,725**
FUND BALANCE				
Beginning Fund Balance	(24,899)	(25,168)	(25,168)	5,946
Ending Fund Balance	**(25,168)**	**2,231**	**5,946**	**25,670**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2019-2020, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Assessments	-	-	-	-
Interest income	(341)	(200)	(700)	(800)
Total Revenue	(341)	(200)	(700)	(800)
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	**(341)**	**(200)**	**(700)**	**(800)**
FUND BALANCE				
Beginning Fund Balance	(31,599)	(31,940)	(31,940)	(32,640)
Ending Fund Balance	**(31,940)**	**(32,140)**	**(32,640)**	**(33,440)**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2019-20 expenses include contracted services provided by the City Police and Public Works departments for enhanced safety, signage and traffic control and associated supplies.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Admission Fee	26,553	25,000	30,044	31,000
Interest	842	600	1,800	2,000
Total Revenue	27,395	25,600	31,844	33,000
EXPENSES				
Indirect Cost Allocation	-	1,706	1,706	1,479
Supplies	6,379	5,000	5,000	5,000
Engineer	-	-	-	-
Contracted Services	10,682	10,000	8,000	85,000
Total Expenses	17,061	16,706	14,706	91,479
CAPITAL OUTLAY	-	-	-	-
Net Increase (Decrease) to Fund	**10,334**	**8,894**	**17,138**	**(58,479)**
FUND BALANCE				
Beginning Fund Balance	73,307	83,640	83,640	100,778
Ending Fund Balance	**83,640**	**92,534**	**100,778**	**42,299**

CITY OF WHEATLAND
Fiscal Year 2019-2020

Wheatland Community Garden

The Wheatland Community Garden was established by the City to incorporate Urban Agriculture into exising 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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Lease & Donations	5,150	175	175	-
Transfer In	30,000	-		
Interest	348	800	900	400
Total Revenue	35,498	975	1,075	400
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	6,300	5,000	5,000	5,000
Subtotal Supplies and Services	6,300	5,000	5,000	5,000
Total Expenses	6,300	5,000	5,000	5,000
Net Increase (Decrease) to Fund	**29,198**	**(4,025)**	**(3,925)**	**(4,600)**
FUND BALANCE				
Beginning Fund Balance	12,074	41,272	41,272	37,347
Ending Fund Balance	**41,272**	**37,247**	**37,347**	**32,747**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2019-2020.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Misc Income	-	-	-	-
Cost Recovery	-	-		
Interest income	34	22	70	80
Total Revenue	34	22	70	80
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	125	-	-	-
Contract Services	-	-	-	-
Total Supplies and Services	125	-	-	-
Total Expenses	125	-	-	-
Net Increase (Decrease) to Fund	**(91)**	**22**	**70**	**80**
FUND BALANCE				
Beginning Fund Balance	3,268	3,177	3,177	3,247
Ending Fund Balance	**3,177**	**3,199**	**3,247**	**3,327**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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. It is not anticipated that there will be activity on the project in FY 2019-2020.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Misc Income	1,103	-	32,000	1,600
Cost Recovery	-	-	-	
Interest income	(694)	(500)	(1,500)	(500)
Total Revenue	409	(500)	30,500	1,100
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages	409	-	1,500	-
Payroll Expenses & Benefits	-	-	100	-
Total Personnel	409	-	1,600	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	7,000	-
Planner	-	-	-	-
Engineer	-	-	20,000	-
Contract Services	-	-	-	-
Miscellaneous Expense	-	-	3,000	
Total Supplies and Services	-	-	30,000	-
Total Expenses	409	-	31,600	-
Net Increase (Decrease) to Fund	**-**	**(500)**	**(1,100)**	**1,100**
FUND BALANCE				
Beginning Fund Balance	-	-	-	(1,100)
Ending Fund Balance	**-**	**(500)**	**(1,100)**	**-**

CITY OF WHEATLAND
Fiscal Year 2019-2020

General Plan Update Surcharge

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 2019-2020, one time funding from the State will be used for planning purposes.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	-	-	-	-
Misc Income	-	-	-	160,000
Interest Income	229	150	400	450
Total Revenue	229	150	400	160,450
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	160,000
Subtotal Supplies & Services	-	-	-	160,000
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	-	160,000
Net Increase (Decrease) to Fund	**229**	**150**	**400**	**450**
FUND BALANCE				
Beginning Fund Balance	21,237	21,466	21,466	21,866
Ending Fund Balance	**21,466**	**21,616**	**21,866**	**22,316**

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 53. 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

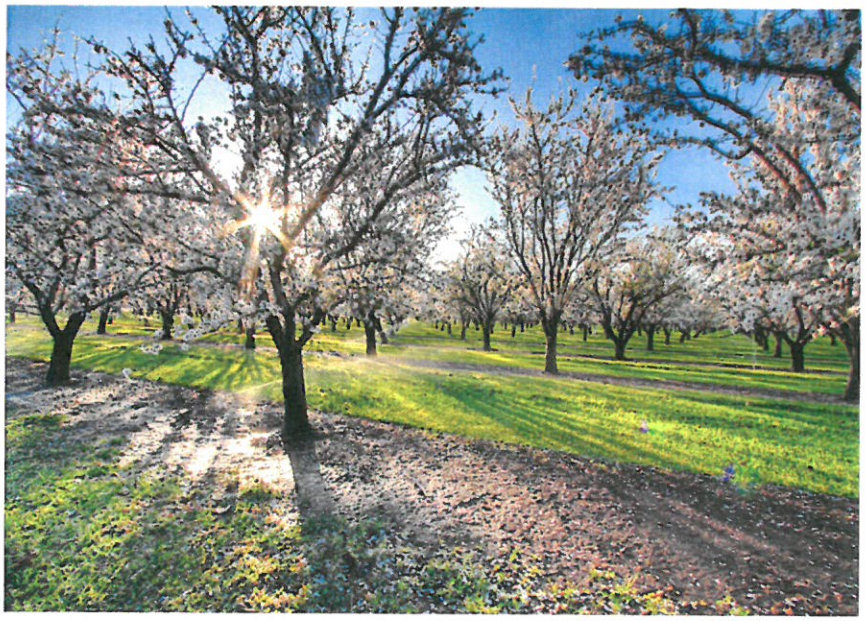
Law Enforcement Facilities Impact Fund

Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Storm Drainage Impact Fund



CITY OF WHEATLAND
Fiscal Year 2019-2020

Bear River Development 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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	-	-	-	-
Misc Income	-	-	-	-
Interest Income	(470)	(400)	(900)	(1,000)
Total Revenue	(470)	(400)	(900)	(1,000)
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	**(470)**	**(400)**	**(900)**	**(1,000)**
FUND BALANCE				
Beginning Fund Balance	(43,561)	(44,031)	(44,031)	(44,931)
Ending Fund Balance	**(44,031)**	**(44,431)**	**(44,931)**	**(45,931)**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	9,375	-	-	-
Interest Income	174	150	350	370
Total Revenue	9,549	150	350	370
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	**9,549**	**150**	**350**	**370**
FUND BALANCE				
Beginning Fund Balance	8,208	17,757	17,757	18,107
Ending Fund Balance	**17,757**	**17,907**	**18,107**	**18,477**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 consists of a $50,000 receivable due from the Public Meeting Facilities Impact Fund, a $75,510 receivable due from the Fire Impact Fund and approximately $122,700 in cash.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	19,349	-	-	-
Interest Income	1,247	850	2,400	2,500
Total Revenue	20,596	850	2,400	2,500
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	**20,596**	**850**	**2,400**	**2,500**
FUND BALANCE				
Beginning Fund Balance	222,738	243,334	243,334	245,734
Ending Fund Balance	**243,334**	**244,184**	**245,734**	**248,234**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	733	-	-	-
Interest Income	15	10	30	35
Total Revenue	748	10	30	35
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	**748**	**10**	**30**	**35**
FUND BALANCE				
Beginning Fund Balance	150,738	151,486	151,486	151,516
Ending Fund Balance	**151,486**	**151,496**	**151,516**	**151,551**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	79	-	-	-
Interest Income	2	5	5	5
Total Revenue	82	5	5	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	**82**	**5**	**5**	**5**
FUND BALANCE				
Beginning Fund Balance	159	240	240	245
Ending Fund Balance	**240**	**245**	**245**	**250**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	335	-	-	-
Interest Income	47	35	95	100
Total Revenue	383	35	95	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	**383**	**35**	**95**	**100**
FUND BALANCE				
Beginning Fund Balance	4,107	4,490	4,490	4,585
Ending Fund Balance	**4,490**	**4,525**	**4,585**	**4,685**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	2,096	-	-	-
Misc Income	-	-	-	-
Interest Income	33	25	75	85
Total Revenue	2,129	25	75	85
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	**2,129**	**25**	**75**	**85**
FUND BALANCE				
Beginning Fund Balance	1,292	3,422	3,422	3,497
Ending Fund Balance	**3,422**	**3,447**	**3,497**	**3,582**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	6,433	-	-	-
Interest Income	119	25	220	250
Total Revenue	6,553	25	220	250
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	18,870	-	-	-
Total Expenses	18,870	-	-	-
Net Increase (Decrease) to Fund	**(12,317)**	**25**	**220**	**250**
FUND BALANCE				
Beginning Fund Balance	(51,048)	(63,366)	(63,366)	(63,146)
Ending Fund Balance	**(63,366)**	**(63,341)**	**(63,146)**	**(62,896)**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 will use contract services to prepare a grant request for Proposition 68 funds totaling $200,000 for park improvements.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	-	-	-	-
Interest Income	138	90	170	150
Total Revenue	138	90	170	150
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	4,778	5,000
Total Supplies & Services	-	-	4,778	5,000
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	4,778	5,000
Net Increase (Decrease) to Fund	**138**	**90**	**(4,608)**	**(4,850)**
FUND BALANCE				
Beginning Fund Balance	12,750	12,888	12,888	8,280
Ending Fund Balance	**12,888**	**12,978**	**8,280**	**3,430**

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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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	-	-	-	-
Interest Income	88	60	170	175
Total Revenue	88	60	170	175
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	**88**	**60**	**170**	**175**
FUND BALANCE				
Beginning Fund Balance	(191,809)	(191,721)	(191,721)	(191,551)
Ending Fund Balance	**(191,721)**	**(191,661)**	**(191,551)**	**(191,376)**

CITY OF WHEATLAND
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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 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Impact Fees	5,793	-	-	-
Misc Income	-	-	-	-
Interest Income	552	400	1,000	1,100
Total Revenue	6,344	400	1,000	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	**6,344**	**400**	**1,000**	**1,100**
FUND BALANCE				
Beginning Fund Balance	46,190	52,535	52,535	53,535
Ending Fund Balance	**52,535**	**52,935**	**53,535**	**54,635**

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 41 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

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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 USDA loans.

	Actual 2017-2018	Budget 2018-2019	Estimated Actual 2018-2019	Budget 2019-2020
REVENUES				
Utility Revenue	877,371	866,000	890,000	950,000
Interest Income	3,557	2,000	9,000	10,000
Total Revenue	880,928	868,000	899,000	960,000
EXPENSES				
PERSONNEL				
Salaries & Wages	222,246	246,389	247,000	252,819
Payroll Expenses & Benefits	55,174	72,129	65,000	87,057
Total Personnel	277,420	318,518	312,000	339,876
SUPPLIES & SERVICES:				
Indirect Cost Allocation	82,600	88,155	88,155	92,603
Office Expense	1,622	5,000	2,000	3,500
Postage	3,798	3,500	3,500	3,500
Supplies	27,888	40,000	30,000	35,000
Clothing Allowance	685	1,000	1,000	1,000
Utilities	86,162	68,000	80,000	80,000
Telephone	3,907	4,000	3,800	4,000
Rents and Leased Equipment	-	5,000	0	5,000
Equipment Maintenance	6,311	10,000	8,000	10,000
Fuel	1,936	2,000	2,500	2,500
Engineer	6,277	15,000	10,000	13,000
Contracted Services	29,035	30,000	38,000	35,000
Dues & Subscriptions	2,713	10,000	10,000	10,000
Travel & Training	1,153	1,500	1,200	1,500
Insurance - Liability	39,493	33,000	35,600	36,000
Interest Expense	115,165	110,300	114,000	113,000
Small Equipment	2,720	3,000	3,000	3,000
Depreciation Expense	178,415	178,000	178,000	171,000
Total Supplies & Services	589,880	607,455	608,755	619,603
CAPITAL OUTLAY	-	-	-	-
Total Expenses	867,300	925,973	920,755	959,479
Net Increase (Decrease) to Net Position	**13,628**	**(57,973)**	**(21,755)**	**521**
NET POSITION				
Beginning Net Position	518,355	531,982	531,982	510,227
Ending Net Position	**531,982**	**474,009**	**510,227**	**510,748**
Cash and Cash Equivalents			222,000	308,000
USDA Reserve			172,190	172,190

CITY OF WHEATLAND
Fiscal Year 2019-2020

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 repayment of a USDA loan.

	Actual 2017-2018	Budget 2018-2019	Estimated Actual 2018-2019	Budget 2019-2020
REVENUES				
Utility Revenue	892,329	911,550	911,550	980,000
Penalties	16,869	16,500	14,300	16,500
Interest Income	4,967	2,000	9,000	10,000
Total Revenue	914,165	930,050	934,850	1,006,500
EXPENSES				
PERSONNEL				
Salaries & Wages	272,169	279,552	296,547	287,820
Payroll Expenses & Benefits	64,619	80,060	73,041	102,256
Total Personnel	336,788	359,612	369,588	390,077
SUPPLIES & SERVICES				
Indirect Cost Allocation	98,900	120,043	120,043	121,074
Office Expense	999	5,000	2,000	5,000
Postage	4,100	0	3,000	3,000
Supplies	15,138	17,500	12,000	17,500
Clothing allowance	685	1,200	1,200	1,200
Utilities	73,440	75,000	75,000	75,000
Telephone	2,784	3,000	3,000	3,000
Rents and Leased Equipment	-	5,000	2,000	5,000
Equipment Maintenance	48,055	30,000	30,000	30,000
Fuel	2,380	2,000	2,500	2,500
Engineer	19,243	15,000	15,000	15,000
Contracted Services	26,772	25,000	35,000	25,000
Dues and Subscriptions	26,856	27,000	27,000	27,000
Travel & Training	682	1,000	1,500	1,500
Insurance - Liability	39,493	32,100	35,600	36,000
Misc. - Levy Improvement Assess.	7,935	8,000	8,200	8,400
Interest Expense	146,699	142,150	144,219	139,800
Small Equipment	5,576	5,000	2,000	5,000
Depreciation Expense	299,093	315,000	315,000	314,000
Total Supplies & Services	818,829	828,993	834,262	834,974
CAPITAL OUTLAY	-	-	-	-
Total Expenses	1,155,617	1,188,605	1,203,850	1,225,051
Net Increase (Decrease) to Net Position	(241,452)	(258,555)	(269,000)	(218,551)
NET POSITION				
Beginning Net Position	1,204,213	962,761	962,761	693,761
Ending Net Position	**962,761**	**704,206**	**693,761**	**475,210**
Cash and Cash Equivalents			221,550	200,000
USDA Reserve			205,808	205,808

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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 2017-2018	Budget 2018-2019	Estimated Actual 2018-2019	Budget 2019-2020
REVENUES				
Impact Fees	3,585	-	-	-
Misc Income	87,769	-	-	-
Interest Income	638	600	1,200	1,000
Total Revenue	91,991	600	1,200	1,000
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	**91,991**	**600**	**1,200**	**1,000**
FUND BALANCE				
Beginning Fund Balance	(31,710)	60,282	60,282	61,482
Ending Fund Balance	**60,282**	**60,882**	**61,482**	**62,482**

CITY OF WHEATLAND
Fiscal Year 2019-2020

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. In FY 2019-2020 the City will participate in a study to determine the feasiblity of connecting to a regional sewer collection plant.

	Actual 2017-2018	Budget 2018-2019	Estimated Actual 2018-2019	Budget 2019-2020
REVENUES				
Impact Fees	1,532	-	-	-
Misc Income	-	-	-	-
Interest Income	89,124	70,000	140,000	140,000
Total Revenue	90,656	70,000	140,000	140,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	37,600
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	37,600
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	-	37,600
Net Increase (Decrease) to Fund	**90,656**	**70,000**	**140,000**	**102,400**
FUND BALANCE				
Beginning Fund Balance	7,003,511	7,094,166	7,094,166	7,234,166
Ending Fund Balance	**7,094,166**	**7,164,166**	**7,234,166**	**7,336,566**

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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 2017-2018	Budget 2018-2019	Estimated Actual 2018-2019	Budget 2019-2020
REVENUES				
Impact Fees	6,289	-	-	-
Misc Income	491,822	-	-	-
Interest Income	167	-	350	350
Total Revenue	498,279	-	350	350
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	**498,279**	**-**	**350**	**350**
FUND BALANCE				
Beginning Fund Balance	(481,647)	16,632	16,632	16,982
Ending Fund Balance	**16,632**	**16,632**	**16,982**	**17,332**

CAPITAL EXPENDITURES

Capital projects are generally expenditures for equipment or buildings that have a useful life of greater than 3 years and a cost greater than $5,000 or for large road maintenance projects. The chart below is a summary of the Capital projects included in the FY 2019-2020 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.

Capital Projects	Fiscal Year 2018-2019 Allocation	Fiscal Year 2019-2020 Allocation	Source of Funds	Department
Hooper Street - reconfigure and resurface Hooper Street in front of Wheatland Elementary School at Hwy 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement	50,000 100,000 168,000	- 40,000 14,900	Wheatland School District Gas Tax TDA	Public Works
Malone Culvert - repair the culvert structure that carries Malone Ave over South Grasshopper Slough that failed and that portion of Malone Ave in the vicinity of the culvert that was closed to ensure public safety	300,000	-	General Fund	Public Works
Total Capital Projects	**618,000**	**54,900**		

Capital Projects (Application submitted and pending approval)	Fiscal Year 2019-2020 Application	Source of Funds	Department
Transportation Planning Project	250,000	SACOG Grant	Public Works
Water System Upgrades	990,000	Pending	Public Works
Park Improvements	200,000	State Dept of Parks and Recreation	Public Works

CITY OF WHEATLAND
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Capital Project - Hooper Street

This fund accounts for the estimated $372,900 in 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 2019-2020.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Transfer from Gas Tax Fund	-	-	100,000	40,000
Transfer from TDA Fund	-	-	168,000	14,900
Contribution from School District			50,000	-
Total Revenue	-	-	318,000	54,900
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	50,000	322,900
Total Supplies & Services	-	-	50,000	322,900
Total Expenses	-	-	50,000	322,900
Net Increase (Decrease) to Fund	**-**	**-**	**268,000**	**(268,000)**
FUND BALANCE				
Beginning Fund Balance	-	-	-	268,000
Ending Fund Balance	**-**	**-**	**268,000**	**-**

CITY OF WHEATLAND
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Capital Project - Malone Culvert Repair

This fund accounts for the estimated $300,000 in revenue and expenses associated with the Malone Culvert Repair Project. This project will repair the culvert structure that carries Malone Avenue over South Grasshopper Slough that catastrophically failed and that portion of Malone Avenue in the vicinity of the culvert that was closed by the City to ensure public safety. Completion is expected in FY 2019-2020.

	Actual 2017/2018	Adopted Budget 2018/2019	Estimated Actual 2018/2019	Proposed Budget 2019/2020
REVENUES				
Transfer from General Fund	-	-	300,000	-
Other			-	-
Total Revenue	-	-	300,000	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	20,000	280,000
Total Supplies & Services	-	-	20,000	280,000
Total Expenses	-	-	20,000	280,000
Net Increase (Decrease) to Fund	**-**	**-**	**280,000**	**(280,000)**
FUND BALANCE				
Beginning Fund Balance	-	-	-	280,000
Ending Fund Balance	**-**	**-**	**280,000**	**-**

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