



CITY OF WHEATLAND CALIFORNIA

Fiscal Year 2021-2022

OPERATING BUDGET



Effective July 1, 2021
Adopted by Resolution No. 19-21

City Council

RICK WEST, Mayor

BOB COE, Vice Mayor

LISA MCINTOSH, Councilmember

JAY PENDERGRAPH, Councilmember

PAMELA SHELTON, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Damiean Sylvester, Police Chief

Dale Klever, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

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

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MESSAGE FROM CITY MANAGER

June 8, 2021

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2021-2022 Annual Operating Budget

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

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

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

Revenues

General Fund revenues are projected to be up 5.6% over budgeted FY 2020-2021 revenues. This is mainly due to a steady increase in property tax, sales tax, and transactions tax revenue. These increases reflect current market conditions and do not include any additional housing or retail growth in the City. The local Wheatland ½ cent voter-approved transactions sales tax revenue, scheduled to expire on March 31, 2021, was extended by voters until March 31, 2031. This revenue will help maintain fiscal stability and current service levels.

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

Personnel

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

Capital Projects

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

Enterprise Funds

Revenues in the City's Water Fund will cover operating costs, the purchase of a new utility truck, and increase net position. There are limited reserves to pay for necessary future infrastructure maintenance and replacement. The City's Wastewater Fund will continue to see a decline in Net Position and there are no reserves to pay for future infrastructure maintenance and replacement. In FY 2019-2020, the USDA Water and Wastewater loans were refunded. Due to favorable market conditions, the new loans have lower interest costs and do not extend the life of the original USDA loans.

Conclusion

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

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent target amount of 40% of General Fund expenses. However, General Fund revenues are still subject to many underfunded state mandates and decisions made at the State and Federal level that could have significant negative impacts.

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

Respectfully submitted,

Jim Goodwin

Jim Goodwin, City Manager

RESOLUTION NO. 19-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING THE ANNUAL BUDGET,
CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022**

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2021-2022 reflects the financial plan necessary to meet the City's needs in the coming year; and,

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

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

1. That the foregoing statements are true and correct.
2. That the City of Wheatland's 2021-2022 proposed budget is hereby adopted as the City's operating budget for fiscal year 2021-2022.
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 2021-2022 fiscal year.

General Fund	\$2,449,648
Special Revenue Funds	557,328
Enterprise Funds	2,302,880
Project Funds	<u>3,603,078</u>
Total Budget	\$8,912,934
4. That the City will strive to maintain a balanced budget during fiscal year 2021-2022. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the goal for fiscal year 2021-2022 is established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other "one-time," non-recurring expenditures.
5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
6. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
7. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
8. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

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

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

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

9. Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.
10. Pursuant to Article XIIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2021-2022 is hereby established as \$5,572,600. The factors used to calculate the 2021-2022 appropriations limit are the percentage change in California per capita personal income of 5.73% and the percentage change in the Yuba County population of 1.08%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 8th day of June 2021 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Rick West, Mayor

Lisa J. Thomason, City Clerk

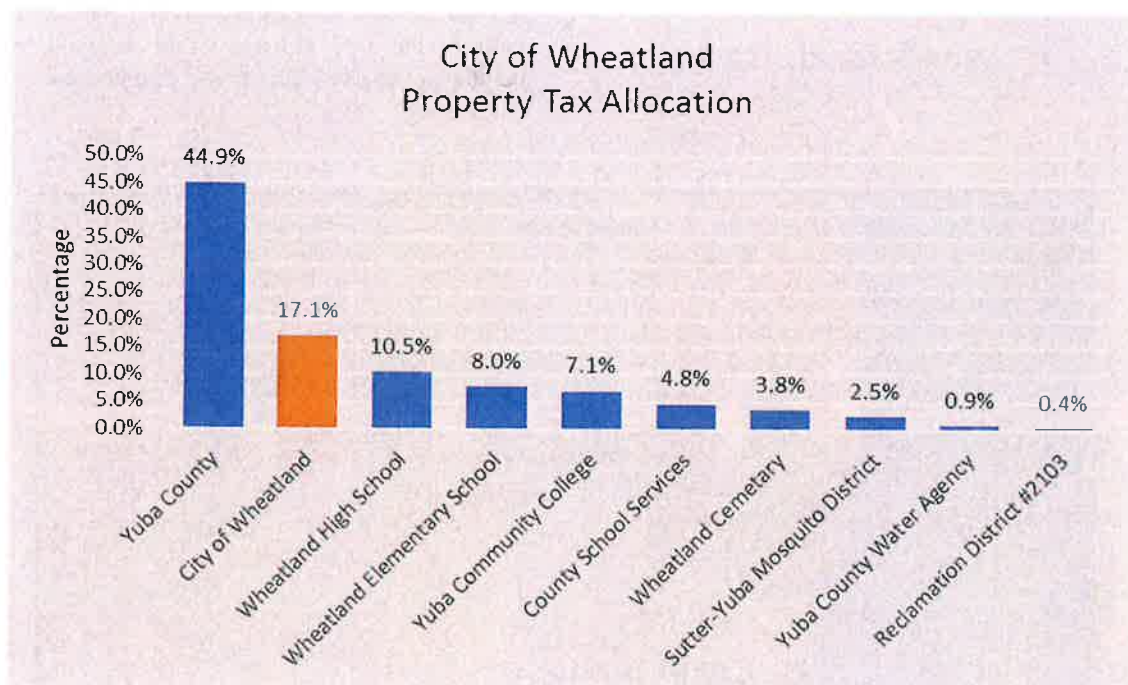
BUDGET OVERVIEW

BUDGET PROCESS

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

BUDGET HIGHLIGHTS

1. The available portion of the Contingent Sales Tax Reserve (\$666,667) has been used to increase the Economic Uncertainty reserve from 25% to 40% of General Fund expenses.
2. Property taxes are projected to increase 4%. It is not anticipated that there will be any new houses built in FY 2021-2022, however, appreciation and resales will increase the property tax base. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 percent (see chart below).



3. A half-time Account Clerk and a quarter time Reserve Officer have been added. A Police Officer position was changed to a Corporal position.
4. Employee merit increases have been included in all departments and a cost-of-living increase has been included as a placeholder until the City reaches an agreement for a successor memorandum of understanding with employee bargaining units.
5. The budget includes two large ongoing capital projects, the Comprehensive Drinking Water project and the Regional Sewer Connection Design and Environmental project.
6. A new utility truck has been included in the Water Fund budget.

COMMUNITY PROFILE

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

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

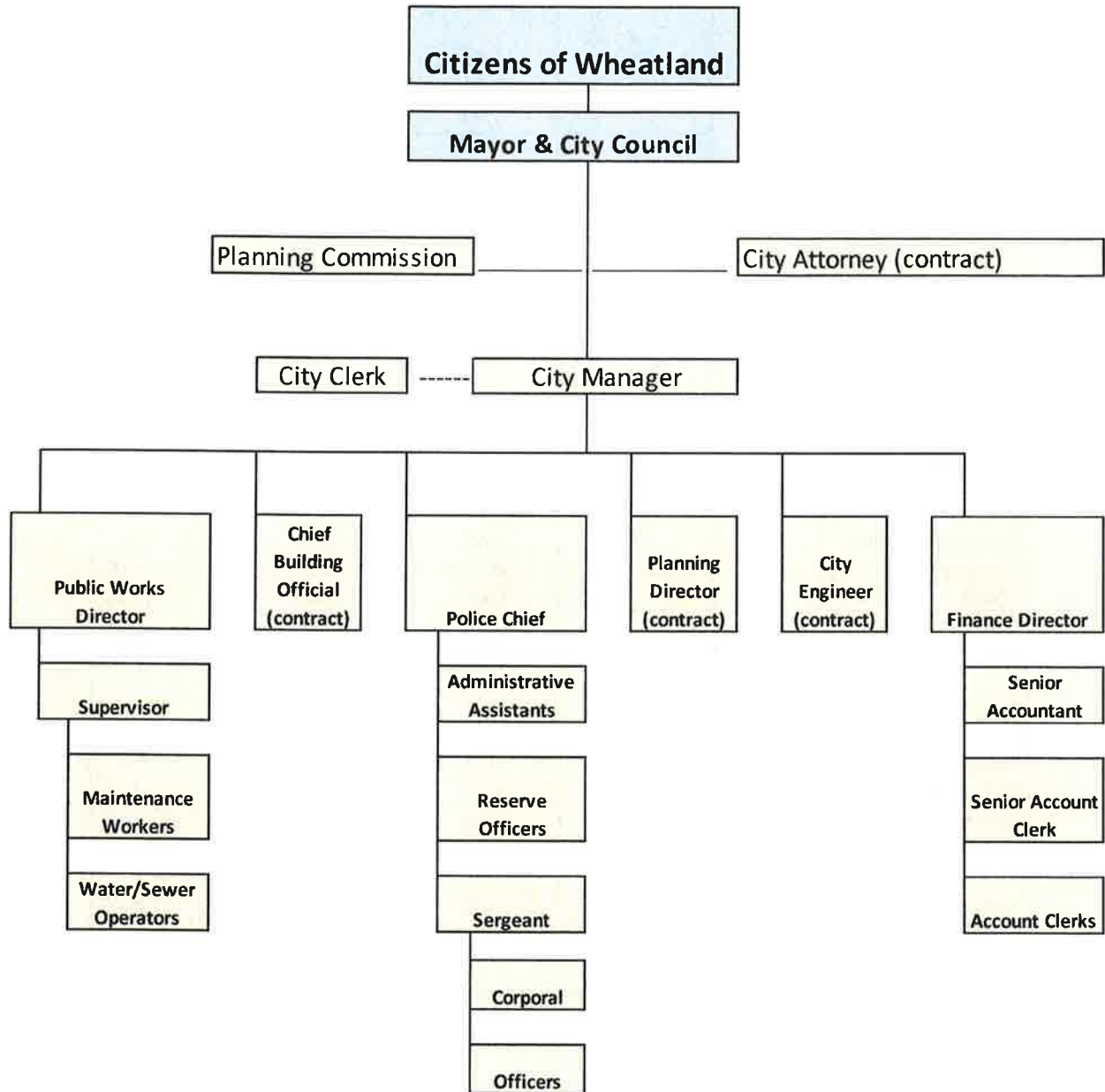


The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

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



ORGANIZATIONAL CHART



STAFFING LEVELS

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

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

ALL FUNDS SUMMARY

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

	Estimated July 1, 2021		Operating	Transfers	Capital	Estimated
	Fund Balance	Revenues	Expenses	Out	Expenses	June 30, 2022 Fund Balance
General Fund	1,634,396	2,482,455	2,355,748	93,900	-	1,667,204
Special Revenue Funds						
Street Maintenance (Gas Tax)	140,768	235,082	179,168	-	-	196,682
Transportation Development Act	149,392	80,500	-	-	-	229,892
Supplemental Law Enforcement	34,456	140,600	140,000	-	-	35,056
Community Development Block Grant	142,934	4	-	-	-	142,938
Economic Development	38,526	23,200	35,000	-	-	26,726
Wheatland Landscape District	19,841	68,600	68,510	-	-	19,931
Park Place Landscape District	24,079	71,700	71,508	-	-	24,271
Wheatland CFD 2015-1	42,160	45,700	37,260	-	-	50,601
Wheatland CFD 2015-2	(33,534)	(250)	-	-	-	(33,784)
Pumpkin Farm Joint Admission	38,633	40,160	15,882	-	-	62,911
Wheatland Community Garden	43,712	440	5,000	-	-	39,152
Pool Operations	1,025,462	7,400	-	-	-	1,032,862
Heritage Oaks West	3,335	25	-	-	-	3,360
Heritage Oaks East	-	5,000	5,000	-	-	-
General Plan Update	22,539	170	-	-	-	22,709
Special Revenue Impact Funds						
Bear River Impact	(44,007)	(340)	-	-	-	(44,347)
Regional Bypass Impact	18,644	140	-	-	-	18,784
Road Circulation Impact	274,223	1,000	-	-	-	275,223
City Hall Facilities Impact	153,594	22	-	-	-	153,616
Vehicles and Equipment Impact	472	3	-	-	-	475
Public Works Facilities Impact	5,644	40	-	-	-	5,684
Law Enforcement Facilities Impact	6,469	35	-	-	-	6,504
Fire Department Facilities Impact	(56,559)	110	-	-	-	(56,449)
Parkland Facilities Impact	14,412	110	-	-	-	14,522
Public Meeting Facilities Impact	(188,080)	90	-	-	-	(187,990)
Storm Drainage Impact	70,801	500	-	-	-	71,301
Enterprise Funds						
Water (Net Position)	623,677	1,145,000	1,045,493	-	40,000	683,183
Wastewater (Net Position)	248,691	1,041,400	1,217,387	-	-	72,704
Water Distribution Impact	71,464	500	-	-	-	71,964
Sewer Collection Impact	4,103,469	52,000	-	-	-	4,155,469
Wastewater Treatment Impact	38,323	230	-	-	-	38,553
Project Funds						
Hooper Street	5,474	-	-	-	5,474	-
Comprehensive Drinking Water	-	1,236,368	-	-	1,236,368	-
Regional Sewer Design/Environmental	-	2,085,320	-	-	2,085,320	-
Employment Zone	-	27,908	-	-	27,908	-
Agricultural Standards	-	5,000	-	-	5,000	-
Tobacco Grant	-	16,708	16,708	-	-	-
Housing Element Update	800	-	800	-	-	-
6th Cycle Housing Element Update	45,000	-	45,000	-	-	-
AB 1600 Update	95,500	-	95,500	-	-	-
McDevitt & Wheatland Park Impr.	50,000	-	50,000	-	-	-
Pool Construction	35,000	-	35,000	-	-	-

GENERAL FUND

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

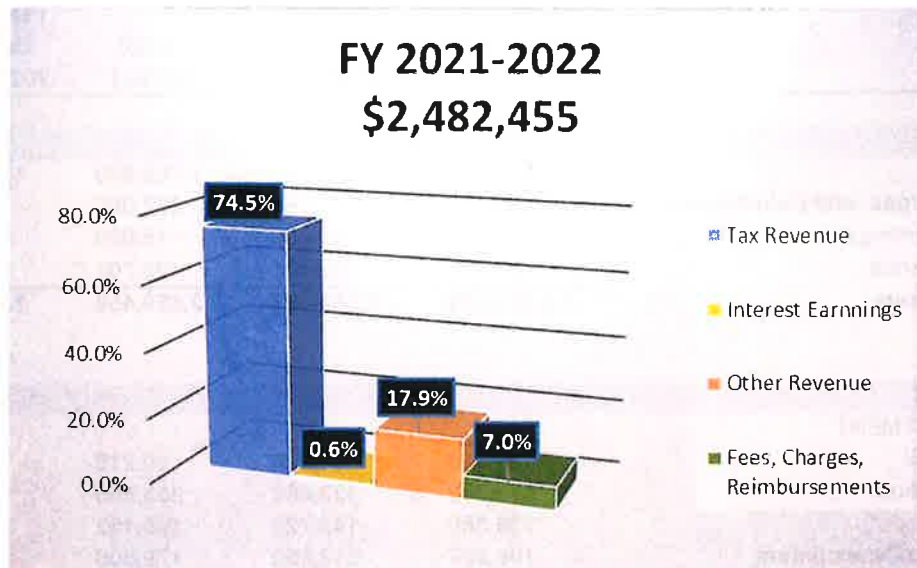
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 16. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The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



GENERAL FUND SUMMARY

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Taxes	1,639,320	1,730,360	1,786,666	1,849,173
Fees, Charges, and Reimbursements	200,167	163,765	232,085	174,365
Interest Earnings	41,554	30,000	15,000	15,000
Other Revenue	422,988	426,467	495,707	443,918
Total Revenue	2,304,029	2,350,592	2,529,458	2,482,455
EXPENSES				
BY DEPARTMENT				
City Council	9,720	14,216	10,216	14,151
Administration	373,392	323,666	353,866	339,112
Finance	138,389	143,726	155,152	154,380
Community Development	196,207	213,660	179,800	204,210
Building Inspection	4,434	2,000	2,000	-
Police	1,178,334	1,187,406	1,208,406	1,285,670
Fire	154,792	156,340	160,210	165,817
Public Works	82,214	97,194	62,560	83,307
Parks	81,294	83,296	81,337	109,100
Total Expenses by Department	2,218,776	2,221,504	2,213,547	2,355,748
OTHER USES OF FUNDS				
Transfer out - Street Maintenance	60,000	60,000	60,000	60,000
Transfer out - Landscape Districts	28,500	28,500	29,000	33,900
Total Other Expenses	88,500	88,500	89,000	93,900
Total Expenses	2,307,276	2,310,004	2,302,547	2,449,648
Net Income before Capital Items	(3,247)	40,588	226,911	32,807
Capital Items	105,579		172,542	-
Total Increase (Decrease) to Fund	(108,826)	40,588	54,369	32,807
FUND BALANCE				
Beginning Fund Balance	1,688,853	1,580,027	1,580,027	1,634,396
Ending Fund Balance	1,580,027	1,620,615	1,634,396	1,667,204
Reserved for PARSAC SIR	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	800,000	1,000,000	1,000,000	333,333
Reserve (40% of expenses)	576,819	577,501	575,637	979,859
Unreserved	173,208	13,114	28,759	324,011
Ending Fund Balance	1,580,027	1,620,615	1,634,396	1,667,204

GENERAL FUND REVENUE



TAX REVENUE

Property Tax

Property tax is collected by Yuba County and the City receives its portion from the County in January and May of each year. It includes real property, personal property and supplemental taxes. A 4% increase over prior year is projected based on resale activity and increased assessed valuation.

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

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

Sales Tax

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

Transactions Tax

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

Franchise Fees

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

Business License Tax

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

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

Real Property Transfer Tax

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

Excise Tax

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

FEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

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

Encroachment Permits

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

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

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

Admissions Fee – General Use

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

Fines

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

Police Miscellaneous

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

POST Training Reimbursement

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

Proposition 172

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

Vehicle Abatement

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

Motor Vehicle in Lieu

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

Police Reimbursement

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

Rents from City Property

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

Community Center and Parks Rent

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

Tow / Impound

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

Miscellaneous Income

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

INTEREST EARNINGS

Interest

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

OTHER REVENUE

General Fund Cost Allocation

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

Recovery of Labor and Benefits

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

Transfer In

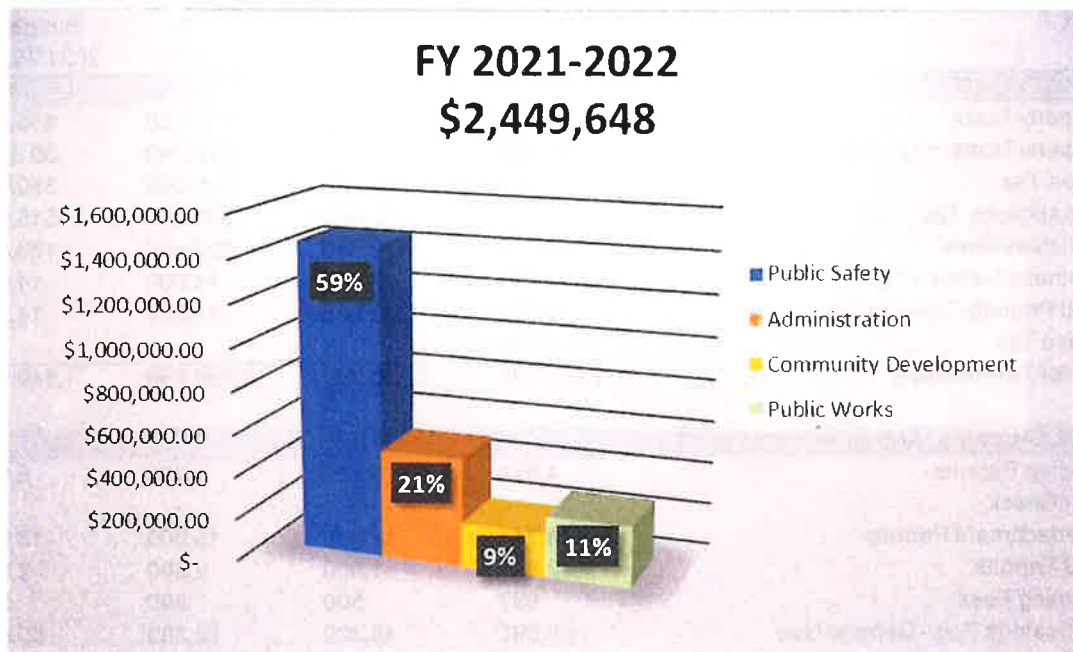
The Supplemental Law Enforcement Services (SLES) Fund transfers money to the General Fund to partially fund the cost of police services. The SLES Fund receives revenue from the State Citizens Option for Public Safety (COPS) based on population.



GENERAL FUND REVENUE

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
<u>TAX REVENUE</u>				
Property Taxes	415,627	419,120	419,120	435,885
Property Taxes in Lieu of MMLF	358,667	373,014	376,000	391,040
Sales Tax	297,968	290,680	340,000	350,200
Transactions Tax	420,348	500,000	500,000	515,000
Franchise Fees	118,257	123,546	123,546	128,488
Business License Tax	11,901	12,000	14,000	14,000
Real Property Transfer Tax	13,203	12,000	14,000	14,560
Excise Tax	3,349	-	-	-
Total Tax Revenue	1,639,320	1,730,360	1,786,666	1,849,173
<u>FEES, CHARGES, AND REIMBURSEMENTS</u>				
Building Permits	4,974	5,000	5,000	5,000
Plan Check	-	-	-	-
Encroachment Permits	16,741	12,000	15,000	15,000
FOG Permits	2,833	1,900	2,800	2,800
Planning Fees	697	500	500	500
Admissions Fee - General Use	45,892	48,300	72,300	60,000
Fines	5,510	4,235	4,235	4,235
Police Miscellaneous Fees	750	2,000	2,000	2,000
POST Training Reimbursement	3,111	500	500	500
Proposition 172	11,952	11,000	11,000	11,000
Vehicle Abatement	3,236	2,500	2,500	2,500
Motor Vehicle in Lieu	2,931	2,930	2,930	2,930
Police Reimbursement	5,848	-	1,000	1,000
Sale of Property	-	-	45,420	-
Rents from City Property	49,056	50,000	50,000	50,000
Community Center & Parks Rent	5,805	6,000	-	-
Tow / Impound	2,100	1,900	1,900	1,900
Miscellaneous Income	38,731	15,000	15,000	15,000
Total Fees, Charges, Reimbursements	200,167	163,765	232,085	174,365
<u>INTEREST</u>	41,554	30,000	15,000	15,000
<u>OTHER REVENUE</u>				
General Fund - Cost allocation	243,791	260,467	260,467	271,473
Recovery of Labor & Benefits	22,000	16,000	31,500	32,445
Transfers In	157,197	150,000	203,740	140,000
Total Other Revenue	422,988	426,467	495,707	443,918
Total General Fund Revenues	2,304,029	2,350,592	2,529,458	2,482,455

GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development, Building Inspections

Public Safety: Police, Fire

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

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

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

CITY COUNCIL

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Stipends	6,000	6,000	6,000	6,000
Payroll Expenses & Benefits	842	816	816	751
Total Personnel	6,842	6,816	6,816	6,751
SUPPLIES & SERVICES				
Supplies	152	500	500	500
Dues & Subscriptions	2,726	2,900	2,900	2,900
Travel & Training	-	4,000	-	4,000
Total Supplies & Services	2,878	7,400	3,400	7,400
Department Total	9,720	14,216	10,216	14,151



ADMINISTRATION

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	155,968	110,128	110,128	120,122
Payroll Expenses & Benefits	36,622	30,093	30,093	35,043
Total Personnel	192,590	140,221	140,221	155,165
SUPPLIES & SERVICES				
Supplies	23,188	20,000	15,000	15,000
Utilities	7,146	7,500	7,500	7,500
Telephone	2,656	2,500	2,500	2,500
Rents and Leased Equipment	6,925	6,500	6,500	6,500
Building & Grounds Maintenance	575	1,500	1,500	1,500
Attorney	54,875	50,000	80,000	60,000
Contracted Services	23,465	25,000	35,000	25,000
Dues & Subscriptions	2,519	3,300	4,000	3,300
Travel & Training	4,291	7,500	2,000	5,000
Insurance - Liability & Property	40,124	40,000	40,000	38,000
Miscellaneous	2,392	1,000	1,000	1,000
Elections	-	5,000	5,000	5,000
Interest Expense	2,240	1,685	1,685	1,100
Capital Lease Expense	10,406	10,960	10,960	11,547
Small Equipment	-	1,000	1,000	1,000
Total Supplies & Services	180,802	183,445	213,645	183,947
Department Total	373,392	323,666	353,866	339,112

FINANCE

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

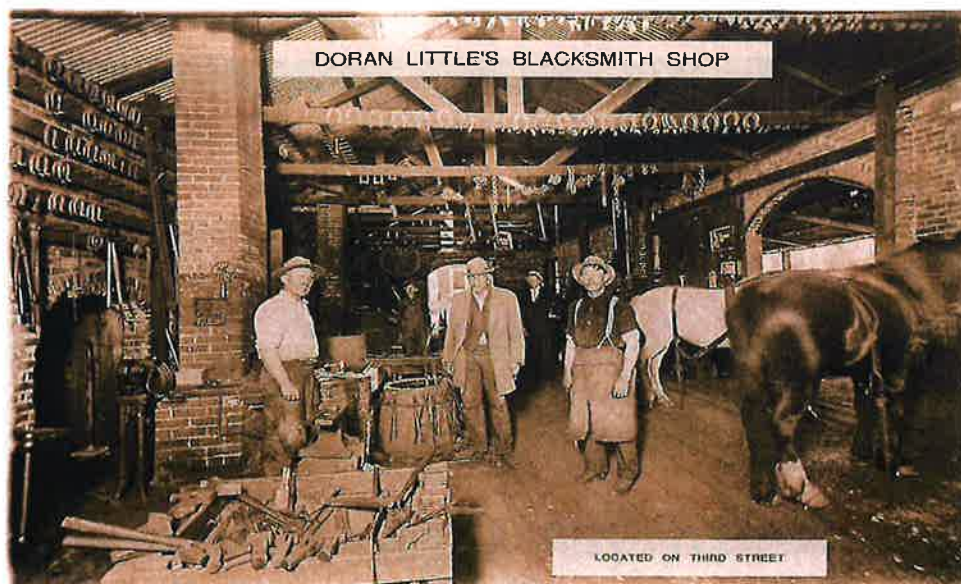
	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	86,604	76,974	80,000	79,422
Payroll Expenses & Benefits	24,109	22,352	22,352	24,559
Total Personnel	110,713	99,326	102,352	103,980
SUPPLIES & SERVICES				
Supplies	6,542	7,000	5,000	7,000
Contracted Services	14,990	24,000	38,000	30,000
Dues & Subscriptions	2,964	2,800	2,800	2,800
Travel & Training	-	2,000	1,000	2,000
Bank Charges	3,180	6,600	4,000	6,600
Miscellaneous	-	1,000	1,000	1,000
Small Equipment	-	1,000	1,000	1,000
Total Supplies & Services	27,676	44,400	52,800	50,400
Department Total	138,389	143,726	155,152	154,380



COMMUNITY DEVELOPMENT

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	12,959	12,489	10,000	12,734
Payroll Expenses & Benefits	4,818	4,671	4,300	4,976
Total Personnel	17,777	17,160	14,300	17,710
SUPPLIES & SERVICES				
Supplies	-	500	500	500
Advertising	-	1,000	-	1,000
Planning Services	79,070	75,000	75,000	80,000
Engineer	67,705	80,000	60,000	65,000
Contracted Services	31,655	40,000	30,000	40,000
Inspections/Code Enforcement	-	-	-	-
Total Supplies & Services	178,430	196,500	165,500	186,500
Department Total	196,207	213,660	179,800	204,210



BUILDING INSPECTION

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

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



POLICE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	788,772	755,645	755,645	822,437
Payroll Expenses & Benefits	186,199	221,261	221,261	239,734
Total Personnel	974,971	976,906	976,906	1,062,170
SUPPLIES & SERVICES				
Supplies	16,498	9,000	20,000	12,000
Uniform Allowance	18,171	14,000	14,000	14,000
Utilities	10,612	10,000	10,000	10,000
Telephone	19,019	17,000	17,000	17,000
Rents and Leases	1,709	2,000	3,500	3,500
Equipment Maintenance	14,824	12,000	16,000	16,000
Fuel	21,633	22,500	22,500	23,500
Building & Grounds Maintenance	187	1,500	1,500	1,500
Contracted Services	67,408	80,000	80,000	80,000
Recruitment Expense	6,491	6,000	4,000	6,000
Travel & Training	9,709	13,000	13,000	15,000
Small Arms and Ammunition	6,471	5,000	5,000	5,000
Small Equipment	10,631	18,500	25,000	20,000
Total Supplies & Services	203,363	210,500	231,500	223,500
TOTAL EXPENSES	1,178,334	1,187,406	1,208,406	1,285,670
CAPITAL OUTLAY	-	-	87,542	-
Department Total	1,178,334	1,187,406	1,295,948	1,285,670



FIRE

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

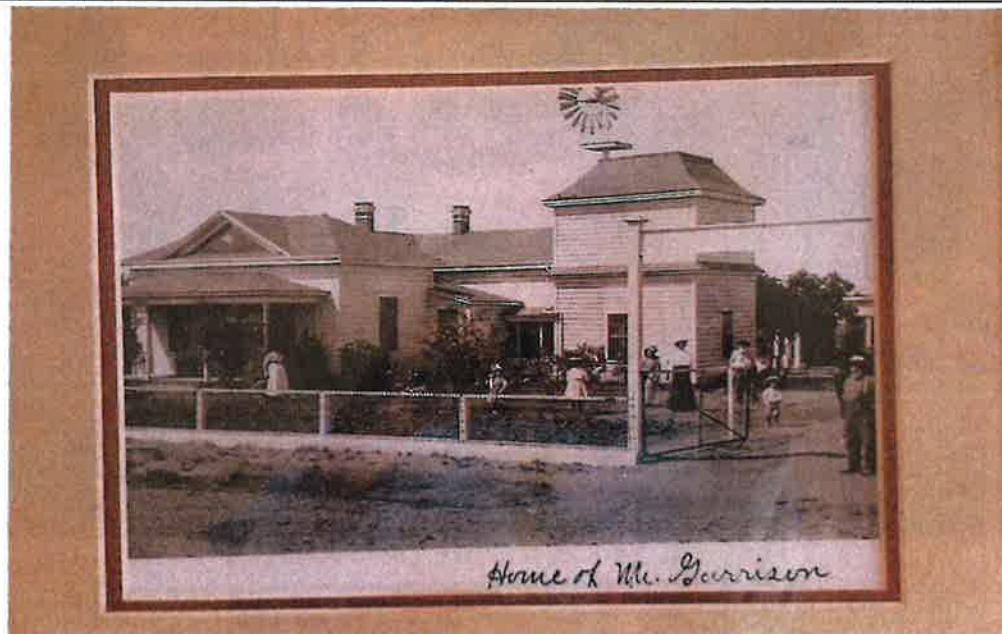
	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
SUPPLIES & SERVICES:				
Contracted Services	154,792	156,340	160,210	165,817
Miscellaneous	-	-	-	-
Subtotal Supplies & Services	154,792	156,340	160,210	165,817
Department Total	154,792	156,340	160,210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



PUBLIC WORKS

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	31,559	37,634	23,000	37,828
Payroll Expenses & Benefits	8,683	4,860	4,860	4,779
Total Personnel	40,242	42,494	27,860	42,607
SUPPLIES & SERVICES				
Supplies	8,547	9,000	5,000	9,000
Clothing Allowance	858	1,000	1,000	1,000
Utilities	6,004	4,000	14,000	14,000
Telephone	972	1,800	1,800	1,800
Rents and Leased Equipment	550	2,500	2,500	2,500
Equipment Maintenance	80	1,000	2,000	2,000
Fuel	1,092	1,400	1,400	1,400
Contracted Services	22,544	30,000	5,000	5,000
Miscellaneous	1,325	2,000	-	2,000
Small Equipment	-	2,000	2,000	2,000
Total Supplies & Services	41,972	54,700	34,700	40,700
Department Total	82,214	97,194	62,560	83,307



PARKS

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
EXPENSES				
PERSONNEL				
Salaries & Wages	21,669	19,759	21,000	20,150
Payroll Expenses & Benefits	7,489	6,637	6,637	7,550
Total Personnel	29,158	26,396	27,637	27,700
SUPPLIES & SERVICES				
Supplies	3,937	8,000	6,000	8,000
Uniform Allowance	858	1,000	1,000	1,000
Utilities	43,137	40,000	40,000	44,000
Telephone	322	500	500	500
Rents and Leased Equipment	367	500	500	500
Equipment Maintenance	150	1,000	1,000	1,000
Fuel	1,337	1,400	1,200	1,400
Building & Grounds Maintenance	-	1,500	-	1,500
Contracted Services	1,834	2,000	2,500	22,500
Dues & Subscriptions	194	1,000	1,000	1,000
Total Supplies & Services	52,136	56,900	53,700	81,400
Department Total	81,294	83,296	81,337	109,100

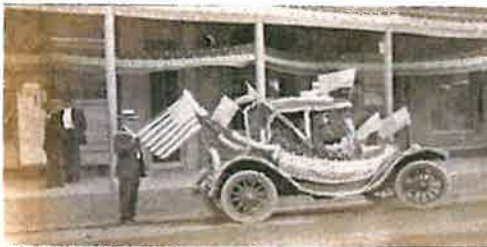
1914 Wheatland 4th of July Parade



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



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



Downtown Wheatland on Front St.



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

SPECIAL REVENUE FUNDS

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

Street Maintenance (Gas Tax)

Transportation Development Act (TDA)

Supplemental Law Enforcement (SLES)

Community Development Block Grants (CDBG)

Economic Development

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

Park Place Landscape and Lighting District (LLD)

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

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

Pumpkin Farm Joint Admission

Wheatland Community Garden

Pool Operations

Heritage Oaks West

Heritage Oaks East

General Plan Update



STREET MAINTENANCE (GAS TAX)

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Gas Tax revenue	84,237	90,939	82,173	98,008
Road Repair & Accountability (SB1)	64,135	63,642	62,411	72,374
Yuba County Measure D	16,828	4,000	4,000	4,000
Interest	941	100	700	700
Congestion Relief	4,163	-	-	-
Transfer in from General Fund	60,000	60,000	60,000	60,000
Total Revenue	230,305	218,681	209,284	235,082
EXPENSES				
PERSONNEL				
Salaries & Wages	54,125	66,194	62,000	67,694
Payroll Expenses & Benefits	15,739	21,660	18,500	23,707
Total Personnel	69,864	87,854	80,500	91,401
SUPPLIES & SERVICES				
Indirect Cost Allocation	17,413	15,477	15,477	17,617
Supplies	4,393	15,000	10,000	15,000
Clothing Allowance	-	1,000	-	-
Utilities	21,622	22,000	25,000	25,000
Equipment Maintenance	-	1,000	1,000	1,000
Engineering	16,633	20,000	28,000	25,000
Contract Services	1,842	4,000	1,000	4,000
Dues and Subscriptions	-	150	150	150
Total Supplies & Services	61,903	78,627	80,627	87,767
CAPITAL OUTLAY	56,300	-	-	-
Total Expenses	188,066	166,481	161,127	179,168
Net Increase (Decrease) to Fund	42,238	52,200	48,157	55,914
FUND BALANCE				
Beginning Fund Balance	50,373	92,611	92,611	140,768
Ending Fund Balance	92,611	144,811	140,768	196,682

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
TDA Revenue	82,145	80,000	77,955	80,000
Misc Revenue	-	-	-	-
Interest income	61	500	500	500
Total Revenue	82,206	80,500	78,455	80,500
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Equipment Maintenance	-	-	-	-
Fuel	-	-	-	-
Engineering	-	-	-	-
Contract Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	14,900	-	-	-
Total Expenses	14,900	-	-	-
Net Increase (Decrease) to Fund	67,306	80,500	78,455	80,500
FUND BALANCE				
Beginning Fund Balance	3,631	70,937	70,937	149,392
Ending Fund Balance	70,937	151,437	149,392	229,892

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Cops Revenue	156,727	140,000	140,000	140,000
Misc Income	-	-	-	-
Interest	1,593	1,200	600	600
Total Revenue	158,319	141,200	140,600	140,600
EXPENSES				
TRANSFERS OUT				
Vehicle Purchase	-	-	43,740	
Transfer to the General Fund	150,000	150,000	150,000	140,000
Total Expenses	150,000	150,000	193,740	140,000
Net Increase (Decrease) to Fund	8,319	(8,800)	(53,140)	600
FUND BALANCE				
Beginning Fund Balance	79,277	87,596	87,596	34,456
Ending Fund Balance	87,596	78,796	34,456	35,056

COMMUNITY DEVELOPMENT BLOCK GRANTS

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 2021, \$142,336 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	-	-	-	-
Interest Earnings	18	20	4	4
Total Revenue	18	20	4	4
EXPENSES				
Transfer to Fund 100 for				
Loan repayment	2,040	-	10,000	-
Payment to Federal Government				
Loan repayment	-	-	-	-
Total Expenses	2,040	-	10,000	-
Net Increase (Decrease) to Fund	(2,022)	20	(9,996)	4
FUND BALANCE				
Beginning Fund Balance	154,952	152,930	152,930	142,934
Ending Fund Balance	152,930	152,950	142,934	142,938

ECONOMIC DEVELOPMENT

The City of Wheatland is committed to be a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and a Community Partnership fee received from the City's waste hauler, Recology. FY 2021-2022 expenses include ongoing economic development consulting and the annual membership in the Yuba Sutter Economic Development Corporation.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Yuba Water Agency Property Tax	15,129	15,300	15,300	15,500
Community Partnership Fee	7,437	7,500	7,660	7,700
Interest Income	-	200	-	-
Grant Funding	-	-	-	-
Transfer In	-	-	-	-
Total Revenue	22,566	23,000	22,960	23,200
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	3,500	-	3,500	35,000
Total Supplies & Services	3,500	-	3,500	35,000
Total Expenses	3,500	-	3,500	35,000
Net Increase (Decrease) to Fund	19,066	23,000	19,460	(11,800)
FUND BALANCE				
Beginning Fund Balance	-	19,066	19,066	38,526
Ending Fund Balance	19,066	42,066	38,526	26,726

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	57,060	57,724	56,344	57,500
Interest Income	(105)	(100)	(120)	(100)
Transfer In	8,000	8,000	8,000	11,200
Total Revenue	64,955	65,624	64,224	68,600
EXPENSES				
PERSONNEL				
Salaries & Wages	28,829	34,387	33,600	35,233
Payroll Expenses & Benefits	10,089	12,191	11,500	13,514
Total Personnel	38,919	46,578	45,100	48,747
SUPPLIES AND SERVICES				
Indirect Cost Allocation	5,701	5,885	5,885	6,963
Supplies	910	1,700	1,700	1,700
Utilities	4,883	6,200	6,200	6,200
Equipment Maintenance	117	1,000	800	1,000
Fuel	1,225	1,200	1,200	1,200
Building & Grounds Maintenance	-	-	-	-
Contract Services	2,585	2,600	2,800	2,700
Total Supplies & Services	15,420	18,585	18,585	19,763
Total Expenses	54,339	65,163	63,685	68,510
Net Increase (Decrease) to Fund	10,617	461	539	90
FUND BALANCE				
Beginning Fund Balance	8,685	19,302	19,302	19,841
Ending Fund Balance	19,302	19,763	19,841	19,931

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	47,830	48,357	48,357	49,000
Interest income	(59)	(60)	20	-
Transfer In	20,500	21,000	21,000	22,700
Total Revenue	68,270	69,297	69,377	71,700
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	28,704	34,387	34,387	35,233
Payroll Expenses & Benefits	9,981	12,191	11,500	13,514
Total Personnel	38,685	46,578	45,887	48,747
SUPPLIES & SERVICES				
Indirect Cost Allocation	5,521	5,938	5,938	7,361
Supplies	2,204	2,300	2,300	2,300
Utilities	6,748	8,500	8,500	8,500
Fuel	1,005	1,300	1,200	1,300
Contract Services	2,702	3,000	3,000	3,000
Small Equipment	-	1,000	500	300
Total Supplies and Services	18,180	22,038	21,438	22,761
Total Expenses	56,865	68,616	67,325	71,508
Net Increase (Decrease) to Fund	11,405	681	2,052	192
FUND BALANCE				
Beginning Fund Balance	10,622	22,027	22,027	24,079
Ending Fund Balance	22,027	22,708	24,079	24,271

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	44,749	45,000	45,000	45,500
Interest income	172	150	200	200
Total Revenue	44,922	45,150	45,200	45,700
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	12,070	23,532	24,200	24,358
Payroll Expenses & Benefits	3,506	7,191	7,191	7,902
Total Personnel	15,576	30,723	31,391	32,260
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	4,651	5,000	3,988	5,000
Total Supplies and Services	4,651	5,000	3,988	5,000
Total Expenses	20,227	35,723	35,379	37,260
Net Increase (Decrease) to Fund	24,694	9,427	9,822	8,440
FUND BALANCE				
Beginning Fund Balance	7,645	32,339	32,339	42,160
Ending Fund Balance	32,339	41,766	42,160	50,601

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 2021-2022, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	-	-	-	-
Interest income	(634)	(700)	(250)	(250)
Total Revenue	(634)	(700)	(250)	(250)
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	-	-	-	-
Planner	-	-	-	-
Total Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	(634)	(700)	(250)	(250)
FUND BALANCE				
Beginning Fund Balance	(32,650)	(33,284)	(33,284)	(33,534)
Ending Fund Balance	(33,284)	(33,984)	(33,534)	(33,784)

PUMPKIN FARM JOINT ADMISSION

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Admission Fee	30,594	31,000	48,200	40,000
Interest	1,239	200	160	160
Total Revenue	31,834	31,200	48,360	40,160
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	1,641	-	-	-
Payroll Expenses & Benefits	586	-	-	-
Total Personnel	2,227	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	1,479	11,456	11,456	1,882
Supplies	495	4,000	4,000	4,000
Attorney	3,343	-	-	-
Planner	8,010	-	-	-
Engineer	26,601	-	1,755	-
Contracted Services	71,231	10,000	10,000	10,000
Total Supplies and Services	111,159	25,456	27,211	15,882
Total Expenses	113,386	25,456	27,211	15,882
CAPITAL OUTLAY				
	-	-	-	-
Net Increase (Decrease) to Fund	(81,552)	5,744	21,149	24,278
FUND BALANCE				
Beginning Fund Balance	99,036	17,484	17,484	38,633
Ending Fund Balance	17,484	23,228	38,633	62,911

WHEATLAND COMMUNITY GARDEN

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Lease & Donations	100	100	75	100
Transfer In	-	-	-	-
Interest	835	800	340	340
Total Revenue	935	900	415	440
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	5,000	-	5,000
Subtotal Supplies and Services	-	5,000	-	5,000
Total Expenses	-	5,000	-	5,000
Net Increase (Decrease) to Fund	935	(4,100)	415	(4,560)
FUND BALANCE				
Beginning Fund Balance	42,362	43,297	43,297	43,712
Ending Fund Balance	43,297	39,197	43,712	39,152

POOL OPERATIONS

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Donations	1,000,000	-	-	-
Interest	18,062	18,200	7,400	7,400
Total Revenue	1,018,062	18,200	7,400	7,400
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Subtotal Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	1,018,062	18,200	7,400	7,400
FUND BALANCE				
Beginning Fund Balance	-	1,018,062	1,018,062	1,025,462
Ending Fund Balance	1,018,062	1,036,262	1,025,462	1,032,862

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 2021-2022.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	-	-	-	-
Interest income	63	60	25	25
Total Revenue	63	60	25	25
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	-	-	-
Total Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	63	60	25	25
FUND BALANCE				
Beginning Fund Balance	3,247	3,310	3,310	3,335
Ending Fund Balance	3,310	3,370	3,335	3,360

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 complement the goals of the City, protect natural resources from adverse impacts, and assist in implementing the goals of the City's General Plan. The property, located in the southwest area of the City, is called Heritage Oaks East. The project was suspended because of the Great Recession. As of June 30, 2020 the developer has an outstanding payment due to the City of \$128,000. It is anticipated that this amount will be paid in full when the project resumes. It is not anticipated that there will be activity on the project in FY 2021-2022.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	15,562	5,000	2,480	5,000
Cost Recovery	-	-	-	-
Interest income	(2,380)	-	(1,000)	-
Total Revenue	13,182	5,000	1,480	5,000
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages	406	-	-	-
Payroll Expenses & Benefits	83	-	-	-
Total Personnel	488	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Attorney	1,140	-	-	-
Planner	5,700	5,000	1,350	5,000
Engineer	2,608	-	-	-
Contract Services	-	-	-	-
Miscellaneous Expense	945	-	130	-
Total Supplies and Services	10,392	5,000	1,480	5,000
Total Expenses	10,881	5,000	1,480	5,000
Net Increase (Decrease) to Fund	2,301	-	-	-
FUND BALANCE				
Beginning Fund Balance	(2,301)	-	-	-
Ending Fund Balance	-	-	-	-

GENERAL PLAN UPDATE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	-	-	-	-
Misc Income	-	160,000	-	-
Interest Income	426	400	170	170
Total Revenue	426	160,400	170	170
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	426	400	170	170
FUND BALANCE				
Beginning Fund Balance	21,943	22,369	22,369	22,539
Ending Fund Balance	22,369	22,769	22,539	22,709

SPECIAL REVENUE IMPACT FUNDS

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

Bear River Impact Fund

Regional Bypass Impact Fund

Road Circulation Impact Fund

City Hall Facilities Impact Fund

Vehicles and Equipment Impact Fund

Public Works Facilities Impact Fund

Law Enforcement Facilities Impact Fund

Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Storm Drainage Impact Fund



BEAR RIVER IMPACT FUND

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,367	-	830	-
Misc Income	-	-	-	-
Interest Income	(856)	(800)	(340)	(340)
Total Revenue	511	(800)	490	(340)
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	511	(800)	490	(340)
FUND BALANCE				
Beginning Fund Balance	(45,008)	(44,497)	(44,497)	(44,007)
Ending Fund Balance	(44,497)	(45,297)	(44,007)	(44,347)

REGIONAL BYPASS IMPACT FUND

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	-	-	-	-
Interest Income	353	330	140	140
Total Revenue	353	330	140	140
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	353	330	140	140
FUND BALANCE				
Beginning Fund Balance	18,151	18,504	18,504	18,644
Ending Fund Balance	18,504	18,834	18,644	18,784

ROAD CIRCULATION IMPACT FUND

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	9,467	-	15,339	-
Interest Income	2,467	2,300	1,000	1,000
Total Revenue	11,934	2,300	16,339	1,000
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	11,934	2,300	16,339	1,000
FUND BALANCE				
Beginning Fund Balance	245,950	257,884	257,884	274,223
Ending Fund Balance	257,884	260,184	274,223	275,223

CITY HALL FACILITIES IMPACT FUND

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,423	-	582	-
Interest Income	49	45	22	22
Total Revenue	1,472	45	604	22
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	1,472	45	604	22
FUND BALANCE				
Beginning Fund Balance	151,519	152,990	152,990	153,594
Ending Fund Balance	152,990	153,035	153,594	153,616

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	154	-	63	-
Interest Income	7	5	3	3
Total Revenue	161	5	66	3
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	161	5	66	3
FUND BALANCE				
Beginning Fund Balance	246	406	406	472
Ending Fund Balance	406	411	472	475

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	650	-	266	-
Interest Income	98	90	40	40
Total Revenue	748	90	306	40
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	90	306	40
FUND BALANCE				
Beginning Fund Balance	4,590	5,338	5,338	5,644
Ending Fund Balance	5,338	5,428	5,644	5,684

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,190	-	1,662	-
Misc Income	-	-	-	-
Interest Income	84	75	35	35
Total Revenue	1,274	75	1,697	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	1,274	75	1,697	35
FUND BALANCE				
Beginning Fund Balance	3,498	4,772	4,772	6,469
Ending Fund Balance	4,772	4,847	6,469	6,504

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,983	-	4,176	-
Interest Income	268	240	110	110
Total Revenue	2,251	240	4,286	110
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	2,251	240	4,286	110
FUND BALANCE				
Beginning Fund Balance	(63,096)	(60,845)	(60,845)	(56,559)
Ending Fund Balance	(60,845)	(60,605)	(56,559)	(56,449)

PARKLAND FACILITIES IMPACT FUND

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	8,224	-	-	-
Interest Income	265	240	110	110
Total Revenue	8,489	240	110	110
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	2,500	-	-	-
Total Supplies & Services	2,500	-	-	-
CAPITAL OUTLAY	-	-	-	-
Total Expenses	2,500	-	-	-
Net Increase (Decrease) to Fund	5,989	240	110	110
FUND BALANCE				
Beginning Fund Balance	8,314	14,302	14,302	14,412
Ending Fund Balance	14,302	14,542	14,412	14,522

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	3,160	-	-	-
Interest Income	207	190	90	90
Total Revenue	3,367	190	90	90
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	3,367	190	90	90
FUND BALANCE				
Beginning Fund Balance	(191,537)	(188,170)	(188,170)	(188,080)
Ending Fund Balance	(188,170)	(187,980)	(188,080)	(187,990)

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	10,821	-	4,590	-
Misc Income	-	-	-	-
Interest Income	1,189	1,100	500	500
Total Revenue	12,010	1,100	5,090	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	12,010	1,100	5,090	500
FUND BALANCE				
Beginning Fund Balance	53,701	65,711	65,711	70,801
Ending Fund Balance	65,711	66,811	70,801	71,301

ENTERPRISE FUNDS

UTILITY ENTERPRISE FUNDS

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

Water Fund

Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

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

Water Distribution Fund

Sewer Collection Impact Fund

Wastewater Treatment Impact Fund

WATER

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Utility Revenue	1,037,991	1,020,000	1,110,000	1,140,000
Grant Revenue	33,632	-	-	-
Interest Income	11,463	10,000	5,000	5,000
Total Revenue	1,083,086	1,030,000	1,115,000	1,145,000
EXPENSES				
PERSONNEL				
Salaries & Wages	271,729	253,937	243,000	285,897
Payroll Expenses & Benefits	77,328	82,391	72,000	99,224
Total Personnel	349,056	336,328	315,000	385,122
SUPPLIES & SERVICES:				
Indirect Cost Allocation	92,603	99,423	99,423	112,222
Postage	4,189	2,000	3,200	3,200
Supplies	45,596	48,000	48,000	48,000
Clothing Allowance	953	1,000	1,000	1,000
Utilities	114,464	98,000	98,000	100,000
Telephone	2,425	2,500	2,500	2,500
Rents and Leased Equipment	-	5,000	5,000	5,000
Equipment Maintenance	357	10,000	33,000	10,000
Fuel	2,239	2,500	2,500	2,500
Engineer	32,111	15,000	15,000	15,000
Contracted Services	21,179	35,000	60,000	50,000
Dues & Subscriptions	11,339	14,000	14,000	14,000
Travel & Training	28	1,500	1,500	1,500
Bank Charges	3,358	3,000	4,200	4,200
Insurance - Liability & Property	30,719	36,000	36,000	35,000
Miscellaneous	105,131	-	-	-
Interest Expense	76,536	114,048	114,048	82,250
Small Equipment	-	3,000	3,000	3,000
Depreciation Expense	173,174	171,000	171,000	171,000
Total Supplies & Services	716,399	660,971	711,371	660,372
CAPITAL OUTLAY				
	-	-	-	40,000
Total Expenses	1,065,455	997,299	1,026,371	1,085,493
Net Increase (Decrease) to Net Position	17,631	32,701	88,629	59,507
NET POSITION				
Beginning Net Position	517,417	535,048	535,048	623,677
Ending Net Position	535,048	567,749	623,677	683,183

WASTEWATER

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Utility Revenue	990,674	1,007,000	994,000	1,036,000
Interest Income	8,571	8,800	5,400	5,400
Total Revenue	999,245	1,015,800	999,400	1,041,400
EXPENSES				
PERSONNEL				
Salaries & Wages	303,404	286,745	266,000	303,073
Payroll Expenses & Benefits	82,626	95,946	72,000	107,523
Total Personnel	386,030	382,691	338,000	410,597
SUPPLIES & SERVICES				
Indirect Cost Allocation	121,074	122,287	122,287	125,427
Postage	1,335	2,000	3,200	3,200
Supplies	12,657	17,500	17,500	17,500
Clothing allowance	953	1,200	1,200	1,200
Utilities	73,370	75,000	75,000	75,000
Telephone	1,351	1,700	1,700	1,700
Rents and Leased Equipment	-	5,000	5,000	5,000
Equipment Maintenance	1,484	30,000	30,000	30,000
Fuel	2,398	2,500	2,500	2,500
Engineer	10,313	15,000	15,000	15,000
Contracted Services	40,052	25,000	25,000	25,000
Dues and Subscriptions	24,776	27,000	27,000	27,000
Travel & Training	28	1,500	1,500	1,500
Bank Charges	3,357	3,000	3,000	3,000
Insurance - Liability & Property	30,719	36,000	36,000	35,000
Miscellaneous	145,784	8,400	8,400	6,000
Interest Expense	129,171	115,863	115,863	113,763
Small Equipment	-	5,000	5,000	5,000
Depreciation Expense	324,651	314,000	314,000	314,000
Total Supplies & Services	923,474	807,950	809,150	806,790
CAPITAL OUTLAY				
Total Expenses	1,309,504	1,190,641	1,147,150	1,217,387
Net Increase (Decrease) to Net Position	(310,259)	(174,841)	(147,750)	(175,987)
NET POSITION				
Beginning Net Position	706,700	396,441	396,441	248,691
Ending Net Position	396,441	221,600	248,691	72,704

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	5,231	-	2,845	-
Misc Income	-	-	-	-
Interest Income	1,267	1,200	500	500
Total Revenue	6,498	1,200	3,345	500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	6,498	1,200	3,345	500
FUND BALANCE				
Beginning Fund Balance	61,620	68,119	68,119	71,464
Ending Fund Balance	68,119	69,319	71,464	71,964

SEWER COLLECTION IMPACT FEE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	2,066	-	1,458	-
Misc Income	-	-	-	-
Interest Income	139,914	125,000	52,000	52,000
Total Revenue	141,980	125,000	53,458	52,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineering	42,760	-	60,000	-
Contracted Services	12,000	-	-	-
Miscellaneous	-	-	3,129,000	-
Total Supplies & Services	54,760	-	3,189,000	-
CAPITAL OUTLAY				
	107,083	-	-	-
Total Expenses	161,843	-	3,189,000	-
Net Increase (Decrease) to Fund	(19,863)	125,000	(3,135,542)	52,000
FUND BALANCE				
Beginning Fund Balance	7,258,875	7,239,011	7,239,011	4,103,469
Ending Fund Balance	7,239,011	7,364,011	4,103,469	4,155,469

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 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	12,082	-	8,517	-
Misc Income	-	-	-	-
Interest Income	493	450	230	230
Total Revenue	12,575	450	8,747	230
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Capital Outlay	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	12,575	450	8,747	230
FUND BALANCE				
Beginning Fund Balance	17,001	29,576	29,576	38,323
Ending Fund Balance	29,576	30,026	38,323	38,553

PROJECTS

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

PROJECTS	Fiscal Year 2018-2019 Appropriation	Fiscal Year 2019-2020 Appropriation	Fiscal Year 2020-2021 Appropriation	Fiscal Year 2021-2022 Appropriation	Source of Funds	Department
Capital Projects						
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	- 56,300 14,900			Wheatland School District Gas Tax TDA	Public Works
Comprehensive Drinking Water - upgrades to the City's meter reading system, water tower, and installation of hydro-pneumatic tanks			682,347 700,000		Department of Water Resources Yuba Water Agency	Public Works
Regional Sewer Connection Design and Environmental - Preliminary design, environmental review, permitting and final design of a regional wastewater solution			2,596,320		Yuba Water Agency	Public Works
Special Projects						
Employment Zone Feasibility - preparation of an Employment Zone Feasibility analysis		100,000			SACOG	Planning
Agricultural Standards - preparation of the Citywide Agricultural Production Standards		18,000	5,700	5,000	Bear River Walnut Ranch	Planning
Tobacco Grant - reduce early onset of youth using alcohol, tobacco, and other drugs		19,282			CA Department of Justice	Police
COVID 19 - CARES Act funding for expenses incurred in response to the public health emergency		50,000			Federal Government	Administration
Housing Element Update - HCD grant to update planning documents and land use ordinances			29,500		CA Dept of Housing and Community Development	Administration
6th Cycle Housing Element Update - LEAP grant to facilitate implementation of 6th cycle of the regional housing need assessment			65,000		CA Dept of Housing and Community Development	Planning
AB 1600 Update - HCD grant to update planning document and land use ordinances			130,500		CA Dept of Housing and Community Development	Planning
McDevitt Park and Wheatland Park Improvements Prop 68 Park Grant			50,000		State of California	Public Works
Pool Construction - preparation of documents to compete for a grant from the State			35,000		CA Dept of Parks Recreation	Public Works

Future Projects	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Source of Funds	Department
SACOG REAP Rezone Grant		40,000	Unknown	Planning
SACOG REAP Community Outreach Grant		10,000	SACOG Grant	Planning
SACOG Community Design Grant		100,000	SACOG Grant	Planning
Park Improvements	200,000		State Dept of Parks and Recreation	Public Works
COVID 19 American Rescue Plan		730,000	Federal Government	TBD

CAPITAL PROJECT – HOOPER STREET

This fund accounts for the revenue and expenses associated with the Hooper Street Project. This project will reconfigure and resurface Hooper Street in front of Wheatland Elementary School at State Highway 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement. Completion is expected in FY 2020-2021.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Transfer from Gas Tax Fund	56,300	-	-	-
Transfer from TDA Fund	14,900	-	-	-
Contribution from School District	-	-	-	-
Total Revenue	71,200	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	5,474
Engineer	23,747	20,271	26,520	-
Contracted Services	-	302,000	296,530	-
Total Supplies & Services	23,747	322,271	323,050	5,474
Total Expenses	23,747	322,271	323,050	5,474
Net Increase (Decrease) to Fund	47,453	(322,271)	(323,050)	(5,474)
FUND BALANCE				
Beginning Fund Balance	281,071	328,524	328,524	5,474
Ending Fund Balance	328,524	6,253	5,474	-

CAPITAL PROJECT – COMPREHENSIVE DRINKING WATER

This fund accounts for the revenues and expenses associated with upgrades to the City's supply, residential, and commercial meters and meter reading system and associated updated software. Repairs to the tower repair will replace the City's source of water pressure. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program. Expected completion is June 2022.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	33,632	1,382,347	130,000	1,236,368
Miscellaneous	-	-	-	-
Total Revenue	33,632	1,382,347	130,000	1,236,368
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Software	-	-	10,000	40,000
Attorney	-	-	3,000	1,500
Engineering	-	113,800	71,000	12,800
Administration	-	43,000	-	43,000
Contract Services	30,804	1,140,547	40,000	1,139,068
Miscellaneous	2,828	-	6,000	-
Capital Outlay	-	46,000	-	-
Total Supplies & Services	33,632	1,343,347	130,000	1,236,368
Total Expenses	33,632	1,343,347	130,000	1,236,368
Net Increase (Decrease) to Fund	-	39,000	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	39,000	-	-

CAPITAL PROJECT – REGIONAL SEWER CONNECTION

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Yuba Water Agency	-	2,596,320	511,000	2,085,320
Miscellaneous	-	-	-	-
Total Revenue	-	2,596,320	511,000	2,085,320
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Administration	-	478,140	-	478,140
Environmental Review	-	350,000	50,000	300,000
Engineering	-	1,753,180	451,000	1,302,180
Right of Way Clearance	-	15,000	10,000	5,000
Total Supplies & Services	-	2,596,320	511,000	2,085,320
Total Expenses	-	2,596,320	511,000	2,085,320
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

SPECIAL PROJECT – EMPLOYMENT ZONE FEASIBILITY

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	26,012	71,529	46,000	27,908
Recovery of Labor and Benefits	80	-	-	-
Total Revenue	26,092	71,529	46,000	27,908
EXPENSES				
PERSONNEL				
Salaries & Wages	887	-	-	-
Payroll Expenses & Benefits	180	-	-	-
Total Personnel	1,067	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	5,450	-	7,000	5,000
Contract Services	17,300	71,529	35,000	22,908
Miscellaneous	2,275	-	4,000	-
Total Supplies & Services	25,025	71,529	46,000	27,908
Total Expenses	26,092	71,529	46,000	27,908
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

SPECIAL PROJECT – AGRICULTURAL STANDARDS

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	12,409	5,331	5,700	5,000
Recovery of Labor and Benefits	-	-	-	-
Total Revenue	12,409	5,331	5,700	5,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	11,201	5,331	5,700	5,000
Miscellaneous	1,208	-	-	-
Total Supplies & Services	12,409	5,331	5,700	5,000
Total Expenses	12,409	5,331	5,700	5,000
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

SPECIAL PROJECT - TOBACCO GRANT

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	40		2,534	16,708
Micellaneous	-			
Total Revenue	40	-	2,534	16,708
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	40		1,572	16,708
Dues & Subscriptions				
Miscellaneous				
Small Equipment	-		962	
Total Supplies & Services	40	-	2,534	16,708
Total Expenses	40	-	2,534	16,708
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

SPECIAL PROJECT - COVID 19

This fund accounts for the revenues and expenses associated with grant funding received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act to assist with expenses incurred due to the public health emergency and response to COVID-19.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	11,705		38,295	
Micellaneous	-			
Total Revenue	11,705	-	38,295	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	227	-
Payroll Expenses & Benefits	-	-	46	-
Total Personnel	-	-	273	-
SUPPLIES & SERVICES:				
Supplies	5,771		(1,249)	
Equipment Maintenance	325		21,100	
Attorney	2,434			
Engineer	2,174		1,088	
Dues & Subscriptions	30			
Miscellaneous	464		25	
Small Equipment	507			
Transfer Out	-		17,059	
Total Supplies & Services	11,705	-	38,022	-
Total Expenses	11,705	-	38,295	-
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

SPECIAL PROJECT – HOUSING ELEMENT UPDATE

This fund accounts for the grant revenue and expenses associated with a \$29,500 grant from the California Department of Housing and Community Development. The grant provides financial assistance to local governments to update planning documents and land use ordinances in an effort streamline housing approvals and accelerate housing production.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	-		29,500	
Micellaneous	-			
Total Revenue	-	-	29,500	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-		-	
Planner	-		28,700	800
Miscellaneous	-		-	
Total Supplies & Services	-	-	28,700	800
Total Expenses	-	-	28,700	800
Net Increase (Decrease) to Fund	-	-	800	(800)
FUND BALANCE				
Beginning Fund Balance	-	-	-	800
Ending Fund Balance	-	-	800	-

SPECIAL PROJECT – 6TH CYCLE HOUSING ELEMENT UPDATE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Leap Grant	-		65,000	
Reap Grant	-		-	
Total Revenue	-	-	65,000	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-		20,000	45,000
Planner	-		-	
Miscellaneous	-		-	
Total Supplies & Services	-	-	20,000	45,000
Total Expenses	-	-	20,000	45,000
Net Increase (Decrease) to Fund	-	-	45,000	(45,000)
FUND BALANCE				
Beginning Fund Balance	-	-	-	45,000
Ending Fund Balance	-	-	45,000	-

SPECIAL PROJECT - AB 1600 UPDATE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	-		130,500	
Micellaneous	-			
Total Revenue	-	-	130,500	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-		-	
Planner	-		35,000	95,500
Miscellaneous	-		-	
Total Supplies & Services	-	-	35,000	95,500
Total Expenses	-	-	35,000	95,500
Net Increase (Decrease) to Fund	-	-	95,500	(95,500)
FUND BALANCE				
Beginning Fund Balance	-	-	-	95,500
Ending Fund Balance	-	-	95,500	-

SPECIAL PROJECT – MCDEVITT PARK AND WHEATLAND RANCH PARK

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	-		-	
Transfer from General Fund	-		50,000	
Total Revenue	-	-	50,000	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-		-	-
Planner	-		-	-
Contracted Services	-		-	50,000
Total Supplies & Services	-	-	-	50,000
Total Expenses	-	-	-	50,000
Net Increase (Decrease) to Fund	-	-	50,000	(50,000)
FUND BALANCE				
Beginning Fund Balance	-	-	-	50,000
Ending Fund Balance	-	-	50,000	-

SPECIAL PROJECT – POOL CONSTRUCTION

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Grant Revenue	-		-	
Transfer from General Fund	-		35,000	
Total Revenue	-	-	35,000	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-		-
Payroll Expenses & Benefits	-	-		-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-		-	-
Planner	-		-	-
Contracted Services	-		-	35,000
Total Supplies & Services	-	-	-	35,000
Total Expenses	-	-	-	35,000
Net Increase (Decrease) to Fund	-	-	35,000	(35,000)
FUND BALANCE				
Beginning Fund Balance	-	-	-	35,000
Ending Fund Balance	-	-	35,000	-

