

# **CITY OF WHEATLAND CALIFORNIA**



## **Fiscal Year 2018-2019 OPERATING BUDGET**

Effective July 1, 2018

Adopted by Resolution No. 15-18

City Council

JOSEPH HENDERSON, Mayor

RICK WEST, Vice Mayor

BOB COE, Councilmember

LISA MCINTOSH, Councilmember

JAY PENDERGRAPH, Councilmember

City Staff

James Goodwin, City Manager

Lisa Thomason, Administrative Clerk/City Clerk

Allyn Wightman, Police Chief

Don Scott, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

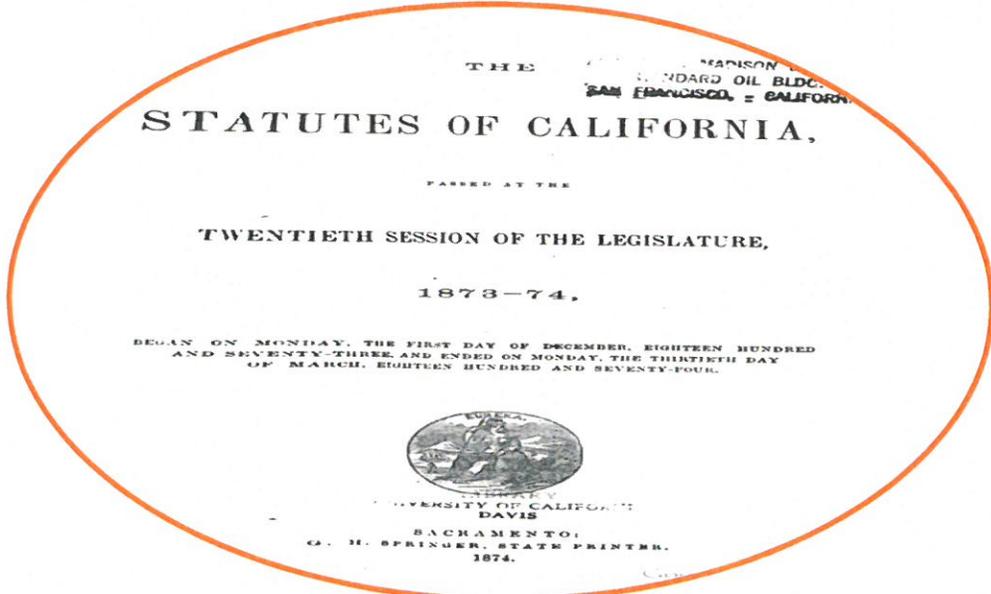
Dane Schilling, City Engineer

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**CHAPTER CCLV.**

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

[Approved March 13, 1874.]

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

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

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

## Message from the City Manager

June 26, 2018

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2018-2019 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2018-2019 fiscal year (FY). The General Fund portion of this budget anticipates having a year-end reserve in excess of \$869,000. This amount is 40% of total General Fund expenses, meeting the Council's goal of 25% of operating expenses. In addition, a Contingent Transaction Tax reserve totaling \$800,000 has been set aside pending clarification of the appropriate allocation of this tax. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide a 3.0% increase in either salaries or benefits to all employees. This increase is a placeholder as the City has not reached an agreement for a successor memorandum of understanding with any of the employee units.

The FY 2018-2019 budget maintains a basic Operating & Maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed in the prediction of development activity. We do not anticipate any significant building activity occurring this coming fiscal year.

This budget document includes budget information for Special Revenue Impact Funds and Public Service Community Facility District Funds that were not presented in prior years' budgets.

### Revenues

General Fund revenues are projected to be down slightly from projected FY 2017-2018 revenues. This is due primarily to:

- The reclassification of the Bishop's Pumpkin Farm Joint Admission revenue from General Fund revenue to a separate fund.
- SACOG Grant revenue received in FY 2017-2018 that was included as General Fund revenue. Note: The City is actively seeking additional SACOG grant revenue for FY 2018-2019. If received, the revenues and expenses for the grant will be accounted for in a separate fund.
- A one-time revenue of \$30,261 for previous years forfeited deferred compensation.

When adjusted for the items listed above, General Fund revenue is projected to increase 2% over FY 2017-2018 projections. Property tax revenue is projected to increase 3% based on recent historical averages. Sales tax revenue (sales tax and transactions tax) is projected to increase 3.6% based on Board of Equalization forecasts. We are assuming that we will continue to receive \$130,000 in Supplemental Law Enforcement Services Funds (SLESF) to be used for police salaries. We are not including revenues from the Bureau of State and Community Corrections previously provided to cover increased demand for services in the law enforcement area as these funds are no longer available.

### Personnel

This budget maintains the level of sworn staffing in the Police Department at six officers, one sergeant, and the chief. The budget also reflects four reserve officer positions working variable hours. The Police Administrative Assistant position will increase from .90 FTE to 1.00 FTE to allow for cross training. The Public Works Department will eliminate the Maintenance Lead position and add an additional Maintenance Worker position. The Public Works Department is also eliminating the seasonal/on call worker (-.16 FTE).

Capital Outlay

The Police Department anticipates purchasing a \$20,000 radar trailer to be paid from the General Fund. Various street improvements totaling \$280,000 will be paid for from the Street Maintenance Fund (Gas Tax) and the Transportation Development Act (TDA) Fund. The Street Maintenance Fund also includes \$15,000 to clean out the storm drain canal from McDevitt Toddler Park to the Highway 65 storm basin. The City will also need to address the collapsed Malone culvert. The estimated cost has not yet been determined.

Enterprise Funds

The City's Water and Wastewater Funds continue to see a decline in Net Position. This is due to a decline in the value of Water and Wastewater infrastructure (net fixed assets) and the lack of adequate reserves to pay for future infrastructure maintenance and replacement. The Wastewater Fund is projected to have a negative cash balance at the end of FY 2018-2019. The Water and Wastewater rate structures are currently under review.

Conclusion

Through prudent fiscal control, the City of Wheatland continues to provide service to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's target amount of 25% of General Fund expenses. However, General Fund revenues are still subject to many decisions made at the State and Federal level that could have significant negative impacts. Working capital for the Water and Wastewater funds does not meet the Council's target amount of 25% of expenses as cash reserves are limited. This proposed budget reflects prudent fiscal control for the coming year.

Respectfully submitted,

*Jim Goodwin*

Jim Goodwin, City Manager

**RESOLUTION NO. 15-18**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING  
THE ANNUAL BUDGET, CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR  
FISCAL YEAR 2018-2019**

**WHEREAS**, the City of Wheatland's Proposed Budget for fiscal year 2018-2019 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 2018-2019 proposed budget is hereby adopted as the City's operating budget for fiscal year 2018-2019.
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 2018-2019 fiscal year. These amounts include capital projects totaling \$315,000.

General Fund	\$2,152,456
Special Revenue Funds	775,557
Enterprise Funds	<u>2,114,578</u>
Total Budget	\$5,042,591

4. That the City will strive to maintain a balanced budget during fiscal year 2018-2019. Balanced budget is defined as:
  - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
  - b. Ending fund balances (or working capital in the enterprise funds) should meet or exceed minimum levels. For the general, water and wastewater funds, the goal for fiscal year 2018-2019 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. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2018-2019 is hereby established as \$4,697,221. The factors used to calculate the 2018-2019 appropriations limit are the percentage change in California per capita personal income of 3.67% and the percentage change in the Wheatland population of 0.87%.

**PASSED AND ADOPTED** by the City Council of the City of Wheatland on the 26th day of June, 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

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Joe Henderson, Mayor

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Lisa J. Thomason, City Clerk

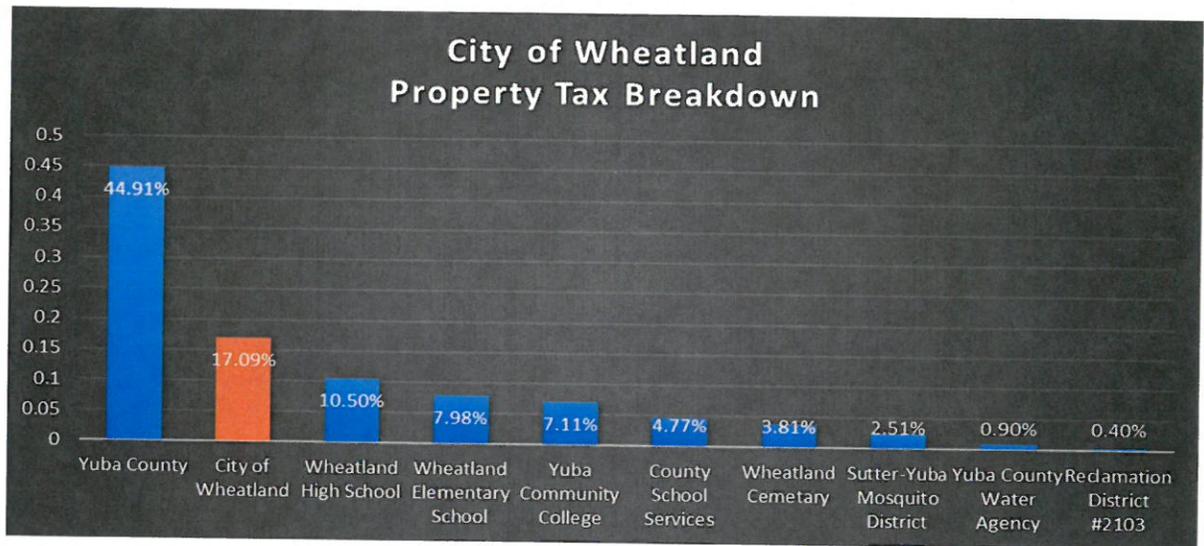
## BUDGET OVERVIEW

### BUDGET PROCESS

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

### BUDGET HIGHLIGHTS

1. The City is projected to maintain a balanced General Fund. The fund balance includes an \$800,000 reserve in the event there are adjustments made to the City's transaction sales tax revenue by the Department of Tax and Fee Administration (Board of Equalization).
2. Property taxes are projected to increase 3%. It is not anticipated that there will be any new houses built in FY 2018-2109, however, appreciation and resales will increase the property tax base. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 cents (see chart below).



3. The Police Administrative Assistant position is budgeted at 100% to cover the cost of cross training. The position was budgeted at 90% in FY 2017-2018.
4. Merit increases for eligible employees have been included in all departments.
5. The General Fund will transfer \$85,000 to the Gas Tax Fund to provide additional funding for street projects.
6. The Bishop's Pumpkin Farm Joint Admission revenue is now accounted for in a separate fund.
7. The Gas Tax Fund and the TDA Fund combined have allocated \$280,000 for various street projects.

## COMMUNITY PROFILE

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

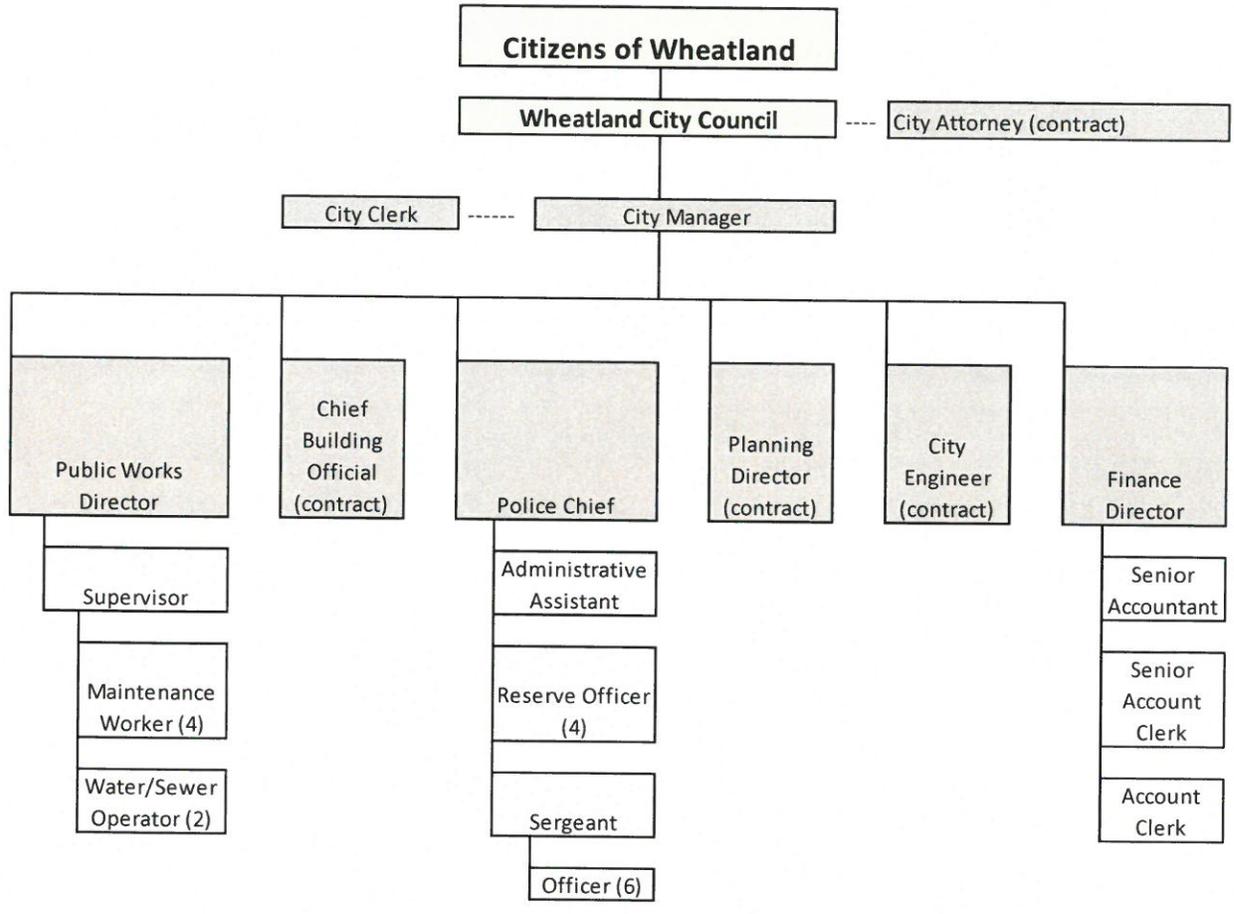
The City, incorporated in 1874, is one of two incorporated cities in Yuba County. It is nestled at the northeastern edge of California's vast Sacramento Valley, 34 miles north of Sacramento, 107 miles northeast of San Francisco and 417 miles northwest of Los Angeles. With a population of more than 3,500 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.

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

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



**CITY OF WHEATLAND  
Fiscal Year 2018-2019  
Organization Chart**



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Staffing Levels**

	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2017-2018	2018-2019	
<b><u>Administration</u></b>				
City Manager	1	0.60	0.60	-
City Clerk	1	1.00	1.00	-
	2	1.6	1.6	-
<b><u>Finance</u></b>				
Finance Director	1	0.60	0.60	-
Senior Accountant	1	1.00	1.00	-
Senior Account Clerk	1	1.00	1.00	-
Account Clerk	1	1.00	1.00	-
	4	3.6	3.6	-
<b><u>Police</u></b>				
Chief	1	1.00	1.00	-
Police Administrative Assistant	1	0.90	1.00	0.10
Sargeant	1	1.00	1.00	-
Reserve Sargeant	2	0.50	0.50	-
Officer	6	6.00	6.00	-
Reserve Officer	2	0.50	0.50	-
	13	9.90	10.00	0.10
<b><u>Public Works</u></b>				
Director	1	0.90	0.90	-
Public Works Supervisor	1	1.00	1.00	-
Water/Sewer Plant Operator	2	1.10	1.10	-
Maintenance Worker Lead	0	1.00	0.00	(1.00)
Maintenance Worker	4	3.00	4.00	1.00
Seasonal/On Call Worker	0	0.16	0.00	(0.16)
	8	7.16	7.00	(0.16)
<b>TOTAL STAFF</b>	27	22.26	22.20	(0.06)

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



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**All Funds Summary**

	Estimated July 1, 2018 Fund Balance	Budgeted Revenues	Budgeted Expenses	Budgeted Transfers	Estimated June 30, 2019 Fund Balance
General Fund	1,661,350	2,190,735	2,041,956	110,500	1,699,629
<u>Special Revenue Funds</u>					
Street Maintenance (Gas Tax)	47,034	239,800	265,441		21,393
Transportation Development Act (TDA)	160,357	71,951	230,000		2,308
Supplemental Law Enforcement (COPS)	12,393	130,050	130,000		12,443
Community Development Block Grant (CDBG)	183,532	-	-		183,532
Wheatland Landscape & Lighting District	674	60,700	57,341		4,033
Park Place Landscape & Lighting District	663	64,356	61,159		3,860
Wheatland CFD 2015-1	(25,072)	39,208	11,810		2,326
Wheatland CFD 2015-2	(31,818)	(200)	-		(32,018)
Pumpkin Farm Joint Admission	83,568	25,600	16,706		92,462
Wheatland Community Garden	41,123	400	3,100		38,423
Heritage Oaks West	3,298	22	-		3,320
Heritage Oaks East	(64,683)	(500)	-		(65,183)
General Plan Surcharge	21,384	150	-		21,534
<u>Special Revenue Impact Funds</u>					
Bear River Impact	(43,961)	(400)	-		(44,361)
Regional Bypasss Impact	17,712	150	-		17,862
Road Circulation Impact	242,936	850	-		243,786
City Hall Impact	151,775	10	-		151,785
Vehicle Equipment Impact	241	5	-		246
Public Works Facilities Impact	4,475	35	-		4,510
Law Enforcement Facilities Impact	3,410	25	-		3,435
Fire Facilities Impact	(63,412)	25	-		(63,387)
Parkland Facilities Impact	12,840	90	-		12,930
Public Meeting Facilities Impact	(191,749)	60	-		(191,689)
Storm Drainage Impact	52,384	400	-		52,784
<u>Enterprise Funds</u>					
Water (Net Position)	506,754	868,000	925,973		448,782
Wastewater (Net Position)	726,542	930,050	1,188,605		467,986
Water Distribution Impact	60,243	600	-		60,843
Sewer Collection Impact	7,075,043	70,000	-		7,145,043
Wastewater Treatment Impact	16,614	150	-		16,764

## GENERAL FUND

The General Fund is the primary operating fund for the City. The General Fund pays for many of the critical services offered to the City's 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.

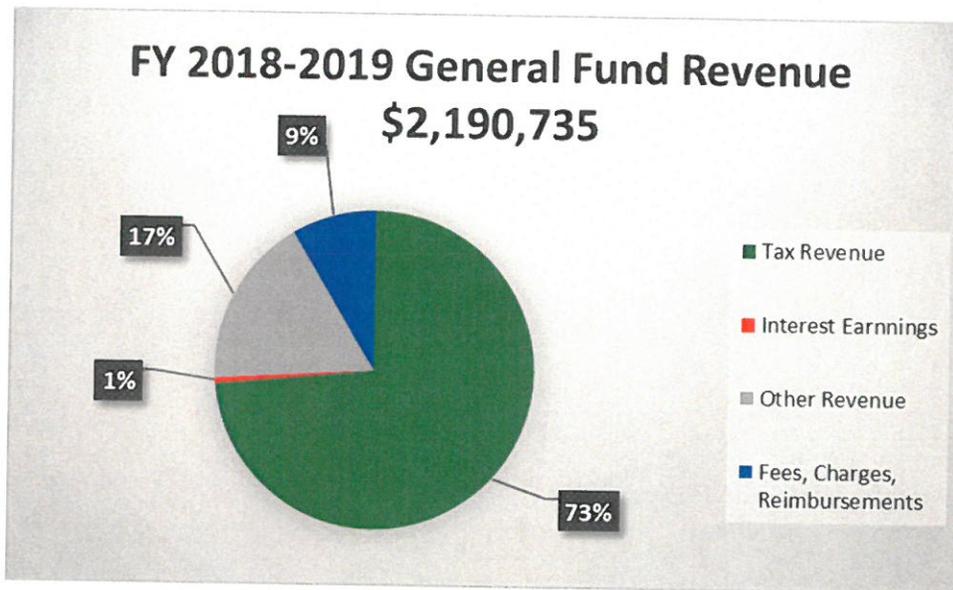
General Fund expenses are accounted for in Departments. A complete list of General Fund Departments can be found beginning on page 16. General Fund expenses include a transfer of money to the Street Maintenance Fund (Gas Tax) to help augment the costs of maintaining the City's streets and roads. The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



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund Summary**

	Actual 2016/2017	Budget 2017/2018	Estimated Actual 2017/2018	Proposed Budget 2018/2019
<b>REVENUES</b>				
Taxes	1,529,435	1,406,500	1,559,150	1,610,365
Fees, Charges, and Reimbursements	280,683	333,300	296,700	187,900
Interest Earnings	10,310	3,000	13,000	11,500
Other Revenue	357,221	419,100	377,800	380,970
<b>Total Revenue</b>	<b>2,177,649</b>	<b>2,161,900</b>	<b>2,246,650</b>	<b>2,190,735</b>
<b>EXPENSES</b>				
<b>BY DEPARTMENT</b>				
City Council	10,216	14,100	9,800	14,054
Administration	268,434	268,700	322,300	321,346
Finance	106,731	84,400	121,450	126,256
Community Development	208,498	275,000	232,100	194,003
Building Inspection	82,166	75,000	70,100	75,000
Police	1,008,416	1,138,700	1,099,168	1,054,404
Fire	139,608	163,400	144,500	149,558
Public Works	101,174	45,500	90,400	78,830
Parks	-	-	13,700	28,504
<b>Total Expenses by Department</b>	<b>1,925,243</b>	<b>2,064,800</b>	<b>2,103,518</b>	<b>2,041,956</b>
<b>OTHER USES OF FUNDS</b>				
Transfer out - Pumpkin Joint Fee	58,253			
Transfer out - Close Project Funds	18,958			
Transfer out - Streets	143,000	87,100	87,100	85,000
Transfer out - Light & Landscape Districts	31,390	3,100	23,550	25,500
<b>Total Other Expenses</b>	<b>251,601</b>	<b>90,200</b>	<b>110,650</b>	<b>110,500</b>
<b>Total Expenses</b>	<b>2,176,845</b>	<b>2,155,000</b>	<b>2,214,168</b>	<b>2,152,456</b>
<b>Total Increase (Decrease) to Fund</b>	<b>804</b>	<b>6,900</b>	<b>32,482</b>	<b>38,279</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	1,632,164	1,632,968	1,639,868	1,672,350
<b>Ending Fund Balance</b>	<b>1,632,968</b>	<b>1,639,868</b>	<b>1,672,350</b>	<b>1,710,629</b>
Reserved for PARSAC SIR	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	791,944	800,000	800,000	800,000
Unreserved	811,024	809,868	842,350	880,629
	1,632,968	1,639,868	1,672,350	1,710,629

## GENERAL FUND REVENUE



### TAX REVENUE

#### Property Tax

The portion of property tax collected by Yuba County and remitted to the City. Includes real property, personal property and supplemental taxes. A 3% 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 3% increase over prior year is projected.

#### Sales Tax

The City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2018-2019 is projected to increase approximately 7% based on state-wide projections and the addition of a new business in the City.

#### Transactions Tax

The voter approved ½% Transactions Sales Tax became effective April 1, 2011. The Transactions Tax includes sales tax collected on purchases made by Wheatland citizens outside of the City. Revenue is expected to increase 2% in FY 2018-2019. This tax sunsets in April 2021 unless extended by voters.

#### Franchise Fees

Revenue received from PG&E, Comcast and Recology for the use of public streets and roadways as it relates to their business in the City. Revenues are expected to increase 3% 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 277 registered businesses in the City as of June 2018. This includes 60 businesses located within the City limits and 217 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 2018-2019.

#### Real Property Transfer Tax

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

#### Excise Tax

A tax approved by the voters of Wheatland in November 2004. This onetime tax is 1% of the value of all new construction in the City. It is charged at issuance of a building permit.

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

#### Building Permits and Plan Check

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

#### Encroachment Permits

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

#### FOG (Fats, Oil, and Grease) Permits

Fees collected for the inspection of commercial grease traps.

#### Planning Fees

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

#### Admissions Fee – General Use

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

#### Admissions Fee – Joint Use

The fee imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. This is forty percent of the total Admissions Fee collected and may be used for City projects with the concurrence of the Bishops. Beginning in FY 2017-2018, this revenue is accounted for in a separate fund.

#### Fines

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

#### Police Miscellaneous Fees

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

#### POST Training Reimbursement

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

#### Proposition 172

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

#### Vehicle Abatement

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

Motor Vehicle in Lieu

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

Grant Revenue

In FY 2016-2017, the City received a Sacramento Area Council of Governments (SACOG) Climate Action Plan grant to prepare a plan consistent with the SACOG Blueprint Program. Work on this grant continued into FY 2017-2018. The City is actively seeking grant revenue for FY 2018-2019. If received, it will be accounted for in a separate fund.

Police Reimbursement

The City is reimbursed for the costs of providing security services and traffic control services for special events.

Sale of Property

Revenue received for the disposal of surplus City property.

Rents from City Property

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

Community Center and Parks Rent

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

Tow / Impound

Fees charged to recover a vehicle that has been impounded.

Miscellaneous Income

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

**INTEREST EARNINGS**

Interest

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

**OTHER REVENUE**

General Fund Cost Allocation

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

Recovery of Labor and Benefits

Reimbursement for services provided by City staff to other jurisdictions.

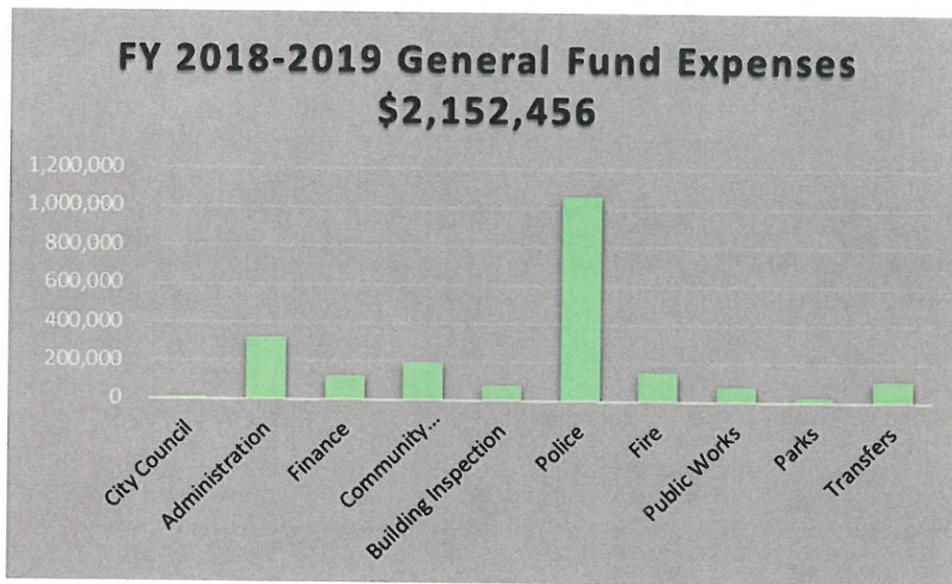
Transfer In

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

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund Revenues**

	Actual 2016/2017	Adopted Budget 2017/2018	Estimated Actual 2017/2018	Proposed Budget 2018/2019
<b><u>TAX REVENUE</u></b>				
Property Taxes	352,149	355,000	365,000	376,600
Property Taxes in Lieu of MFL	297,128	295,000	318,400	328,000
Sales Tax	198,088	175,000	225,000	241,500
Transactions Tax	538,487	478,000	510,000	520,200
Franchise Fees	112,910	75,000	110,500	113,815
Business License Tax	12,273	11,000	12,250	12,250
Real Property Transfer Tax	9,880	7,500	10,000	10,000
Excise Tax	8,519	10,000	8,000	8,000
Total Tax Revenue	1,529,435	1,406,500	1,559,150	1,610,365
<b><u>FEES, CHARGES, AND REIMBURSEMENTS</u></b>				
Building Permits	55,674	45,000	42,000	40,000
Plan Check	-	-	12,000	10,000
Encroachment Permits	3,698	4,000	13,000	15,000
FOG Permits	3,240	3,000	3,000	3,000
Planning Fees	6,595	15,000	9,000	5,000
Admissions Fee - General Use	20,936	25,000	40,000	40,000
Admissions Fee - Joint Use	-	25,000	-	-
Fines	6,020	4,000	7,000	5,000
Police Miscellaneous Fees	5,910	7,500	800	1,000
POST Training Reimbursement	2,066	2,000	300	500
Proposition 172	9,248	8,000	10,000	10,000
Vehicle Abatement	3,544	-	2,400	2,000
Motor Vehicle in Lieu	1,577	1,600	1,850	1,900
Grant Revenue	76,266	125,000	57,500	-
Police Reimbursement	3,045	-	500	-
Sale of Property	2,317	3,000	-	-
Rents from City Property	45,778	45,000	49,700	45,000
Community Center & Parks Rent	5,130	7,000	8,500	7,000
Tow / Impound	1,500	1,000	1,000	1,000
Miscellaneous Income	28,140	12,200	38,150	1,500
Total Fees, Charges, and Reimb	280,683	333,300	296,700	187,900
<b><u>INTEREST</u></b>	10,310	3,000	13,000	11,500
<b><u>OTHER REVENUE</u></b>				
General Fund - Cost allocation	214,940	240,000	220,800	240,970
Recovery of Labor & Benefits	-	-	17,000	10,000
Transfers In	142,281	179,100	140,000	130,000
Total Other Revenue	357,221	419,100	377,800	380,970
<b>Total General Fund Revenues</b>	<b>2,177,649</b>	<b>2,161,900</b>	<b>2,246,650</b>	<b>2,190,735</b>

## GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

### **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.

### **Administration**

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

### **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.

**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 Yuba-Sutter Economic Development fee.

**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 cost of inspection services. Inspection and code compliance services are provided under contract with Coastland Engineering.

**Police**

The Police Department is responsible for providing all public safety services for the City including: 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.

**Fire**

The City of Wheatland is a member agency with the Wheatland Fire Authority, a joint powers authority that includes the Plumas Brophy Fire District and the Wheatland Fire Department. By agreement, the City's annual contribution to the Fire Authority is increased by the prior year percent change in the CPI for All Urban consumers. In FY 2017-2018 the final payment (\$18,900) was made for the Westates fire engine.

**Public Works**

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

**Parks**

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

**Transfer to the Street Maintenance (Gas Tax) Fund**

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

**Transfer to Landscape and Lighting Districts**

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

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**City Council**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Stipends	6,000	6,000	6,000	6,000
Payroll Expenses & Benefits	879	900	900	854
Total Personnel	6,879	6,900	6,900	6,854
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	859	500	200	500
Dues & Subscriptions	2,439	2,700	2,500	2,700
Travel & Meetings	39	4,000	200	4,000
Total Supplies & Services	3,337	7,200	2,900	7,200
<b>Department Total</b>	<b>10,216</b>	<b>14,100</b>	<b>9,800</b>	<b>14,054</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Administration**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	94,994	93,800	97,000	118,858
Payroll Expenses & Benefits	19,581	26,100	24,000	23,788
Total Personnel	114,576	119,900	121,000	142,646
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	11,510	10,000	9,000	10,000
Utilities	4,915	4,800	4,800	5,000
Telephone	2,896	3,000	3,000	3,000
Rents and Leased Equip.	6,294	4,800	6,300	6,300
Attorney	41,862	35,000	60,000	40,000
Contracted Services	31,228	32,000	50,000	45,000
Dues & Subscriptions	374	1,000	2,500	2,500
Travel & Training	3,569	5,000	2,500	5,000
Insurance - Liability	35,995	39,900	50,500	43,600
Miscellaneous	1,013	1,000	-	1,000
Elections	1,152	-	-	3,500
Interest Expense	3,744	4,500	3,400	3,300
Capital Lease Expense	8,903	6,800	9,300	9,500
Small Equipment	403	1,000	0	1,000
Total Supplies & Services	153,858	148,800	201,300	178,700
<b>Department Total</b>	<b>268,434</b>	<b>268,700</b>	<b>322,300</b>	<b>321,346</b>

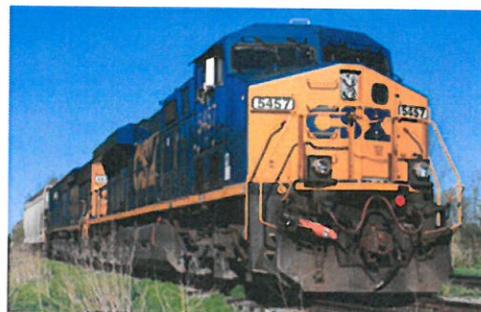
**Fiscal Year 2018-2019  
General Fund  
Finance**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	73,602	45,600	73,800	72,317
Payroll Expenses & Benefits	14,815	13,100	17,800	19,940
<b>Total Personnel</b>	<b>88,417</b>	<b>58,700</b>	<b>91,600</b>	<b>92,256</b>
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	2,990	2,500	2,000	2,500
Contracted Services	11,522	15,000	22,500	22,500
Dues & Subscriptions	110	200	500	500
Travel & Training	449	2,000	750	2,000
Bank Charges	2,584	2,500	3,000	3,000
Miscellaneous	0	1,000	100	1,000
Small Equipment	659	2,500	1,000	2,500
<b>Total Supplies &amp; Services</b>	<b>18,314</b>	<b>25,700</b>	<b>29,850</b>	<b>34,000</b>
<b>Department Total</b>	<b>106,731</b>	<b>84,400</b>	<b>121,450</b>	<b>126,256</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Community Development**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Stipends	3,041	3,000	3,000	3,427
Salaries & Wages	300	400	10,300	10,516
Payroll Expenses & Benefits	103	100	2,000	3,560
<b>Total Personnel</b>	3,444	3,500	15,300	17,503
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	38	1,500	-	500
Advertising	706	-	800	1,000
Attorney	2,459	-	-	-
Planning Services	97,682	160,000	126,000	75,000
Engineer	10,327	50,000	50,000	50,000
Contracted Services	93,841	50,000	30,000	40,000
Building Inspector (Code Enforcement)	-	10,000	10,000	10,000
<b>Total Supplies &amp; Services</b>	205,054	271,500	216,800	176,500
<b>Department Total</b>	<b>208,498</b>	<b>275,000</b>	<b>232,100</b>	<b>194,003</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Building Inspection**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	10,110	8,700	-	-
Payroll Expenses & Benefits	3,075	2,800	-	-
Total Personnel	13,186	11,500	-	-
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	269	1,000	100	1,000
Planning Services	-	500	-	-
Engineer	14,198	12,000	-	4,000
Contracted Services	54,513	50,000	70,000	70,000
Total Supplies & Services	68,980	63,500	70,100	75,000
<b>Department Total</b>	<b>82,166</b>	<b>75,000</b>	<b>70,100</b>	<b>75,000</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Police**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	642,469	672,800	630,000	689,255
Payroll Expenses & Benefits	146,746	138,400	145,500	172,349
<b>Total Personnel</b>	789,215	811,200	775,500	861,604
<b>SUPPLIES &amp; SERVICES</b>				
Office Expense	5,911	6,500	6,800	6,800
Uniform Allowance	10,041	10,000	10,000	12,500
Utilities	8,016	8,000	7,000	7,000
Telephone	15,200	15,000	15,000	15,000
Rents and Leases	0	4,000	1,500	2,000
Equipment Maintenance	7,817	10,000	7,000	10,000
Fuel	15,700	17,000	17,700	18,000
Building & Grounds Maintenance	204	2,500	1,000	1,500
Attorney	434	4,000	1,000	4,000
Contracted Services	60,689	59,100	67,000	62,000
Recruitment Expense	3,109	3,500	2,500	3,500
Travel & Training	7,174	8,000	5,000	8,000
Small Arms and Ammunition	4,295	7,500	1,000	7,500
Small Equipment	10,198	20,400	10,000	15,000
<b>Total Supplies &amp; Services</b>	148,788	175,500	152,500	172,800
<b>CAPITAL OUTLAY</b>	70,413	152,000	171,168	20,000
<b>Department Total</b>	1,008,416	1,138,700	1,099,168	1,054,404

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Fire**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>SUPPLIES &amp; SERVICES:</b>				
Contracted Services	139,608	144,500	144,500	149,558
Due to Wheatland Fire Prot. Dist.	-	18,900	-	-
Subtotal Supplies & Services	139,608	163,400	144,500	149,558
<b>Department Total</b>	<b>139,608</b>	<b>163,400</b>	<b>144,500</b>	<b>149,558</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**General Fund**  
**Public Works**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	30,737	17,100	61,200	50,989
Payroll Expenses & Benefits	9,226	5,600	17,500	9,941
<b>Total Personnel</b>	<b>39,963</b>	<b>22,700</b>	<b>78,700</b>	<b>60,930</b>
<b>SUPPLIES &amp; SERVICES</b>				
Supplies	7,949	7,000	3,000	7,000
Clothing Allowance	722	1,000	1,000	1,000
Utilities	6,689	5,500	-	-
Telephone	1,554	1,500	1,800	1,800
Equipment Maintenance	-	-	1,000	1,000
Fuel	497	800	100	500
Contracted Services	5,169	5,000	1,000	5,000
Miscellaneous	2,619	-	1,600	1,600
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>25,198</b>	<b>20,800</b>	<b>9,500</b>	<b>17,900</b>
<b>CAPITAL OUTLAY</b>	<b>36,013</b>	<b>2,000</b>	<b>2,200</b>	<b>-</b>
<b>Department Total</b>	<b>101,174</b>	<b>45,500</b>	<b>90,400</b>	<b>78,830</b>

CITY OF WHEATLAND  
 Fiscal Year 2018-2019  
 General Fund  
Parks

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	8,337
Payroll Expenses & Benefits	-	-	-	3,467
Total Personnel	-	-	-	11,804
<b>SUPPLIES &amp; SERVICES</b>				
Supplies	-	-	6,000	9,000
Uniform Allowance	-	-	200	200
Utilities	-	-	5,000	5,000
Telephone	-	-	500	500
Rents and Leased Equipment	-	-	500	500
Equipment Maintenance	-	-	500	500
Fuel	-	-	500	500
Dues & Subscriptions	-	-	500	500
Total Supplies & Services	-	-	13,700	16,700
<b>Department Total</b>	-	-	<b>13,700</b>	<b>28,504</b>
* Prior to FY 2017-2018, the majority of Parks expenses were included in the Public Works Department				

## 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.

### **Street Maintenance (Gas Tax)**

The Street Maintenance (Gas Tax) Fund accounts for costs associated with the City's Public Works activities to preserve and maintain the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street right-of-way. Gas Tax revenue is derived from a per gallon excise tax imposed by the State and passed through to the City. Yuba County Measure D revenue is a fifteen cent per ton charge on mined aggregate and sand and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County. The Road Repair and Accountability Act of 2017 (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees. SB1 revenue is collected by the State and remitted to the City. The City's Gas Tax revenues do not fully cover the cost of general street maintenance. The City makes up any annual deficit for street maintenance with General Fund resources. Utility costs are for street lighting that is not within the City's Landscape and Lighting Districts. Engineering services are provided under contract with Coastland Engineering. Contract services include tree trimming and underground service alert. Capital outlay totaling \$65,000 is for costs associated with cleaning out the storm drain canal from McDevitt Toddler Park to the Highway 65 storm basin (\$15,000) and street improvements (\$50,000).

### **Transportation Development Act (TDA)**

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.

### **Supplemental Law Enforcement (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.

### **Community Development Block Grants (CDBG)**

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 30, 2018, \$112,494 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.

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

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.

### **Park Place Landscape and Lighting District (LLD)**

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.

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

The Wheatland Public Services Community Facilities District 2015-1 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. For FY 2018-2019, it is anticipated that a final map with fifty parcels will be recorded.

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

The Wheatland Public Services Community Facilities District 2015-2 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 2018-2019 however, interest charges will accrue. All prior costs incurred, and interest charges will be paid when bonds are issued.

#### **Pumpkin Farm Joint Admission**

The Bishop's Pumpkin Farm is a 40-acre pumpkin farm providing agricultural entertainment/tourism activities. An Admissions Fee is imposed on ticketed entertainment functions. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admissions Fee collected is set aside in this fund to be used for projects agreed upon by the City and Bishop's. FY 2018-2019, expenses include contracted services provided by the City Police and Public Works departments for enhanced safety, signage and traffic control and associated supplies.

#### **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.

#### **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 2018-2019.

#### **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. Only a portion of City costs associated with development of the property such as processing, review and action on permits or other entitlements were reimbursed by the developers. The project was suspended because of the Great Recession. Payment of the fund balance, (\$65,183), will be required prior to resuming processing and review by the City. It is not anticipated that there will be activity on the project in FY 2018-2109.

#### **General Plan Update Surcharge Fee**

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.

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**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Street Maintenance (Gas Tax)**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Gas Tax revenue	71,132	83,500	83,500	87,500
Road Repair & Accountability (SB1)	-	20,000	20,000	59,700
Yuba County Measure D	7,583	5,500	5,500	7,500
Interest	(228)	-	55	100
Transfer in from General Fund	143,000	87,100	87,100	85,000
<b>Total Revenue</b>	<b>221,487</b>	<b>196,100</b>	<b>196,155</b>	<b>239,800</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	68,000	65,300	71,000	74,304
Payroll Expenses & Benefits	18,625	19,400	20,500	23,203
<b>Total Personnel</b>	<b>86,625</b>	<b>84,700</b>	<b>91,500</b>	<b>97,507</b>
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	20,770	22,400	22,400	18,984
Supplies	21,210	22,500	15,000	22,500
Clothing Allowance	722	1,000	1,000	1,000
Utilities	25,416	25,000	26,000	26,000
Telephone	1,209	1,500	1,300	1,500
Equipment Maintenance	-	-	1,000	1,000
Fuel	1,929	2,000	1,700	1,800
Engineering	13,584	20,000	10,000	15,000
Other Contract Services	6,999	15,000	10,000	15,000
Dues and Subscriptions	127	-	130	150
Small Equipment	-	-	7,000	-
<b>Total Supplies &amp; Services</b>	<b>91,966</b>	<b>109,400</b>	<b>95,530</b>	<b>102,934</b>
<b>CAPITAL OUTLAY</b>	<b>2,694</b>	<b>2,000</b>	<b>2,210</b>	<b>65,000</b>
<b>Total Expenses</b>	<b>181,286</b>	<b>196,100</b>	<b>189,240</b>	<b>265,441</b>
<b>Net Increase (Decrease) to Fund</b>	<b>40,201</b>	<b>-</b>	<b>6,915</b>	<b>(25,641)</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(82)	40,119	40,119	47,034
<b>Ending Fund Balance</b>	<b>40,119</b>	<b>40,119</b>	<b>47,034</b>	<b>21,393</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Transportation Development Act**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
TDA Revenue	44,916	54,900	54,850	71,551
Misc Revenue			1,945	-
Interest income	(1,914)	-	291	400
Total Revenue	43,002	54,900	57,086	71,951
<b>EXPENSES</b>				
<b>SUPPLIES &amp; SERVICES</b>				
Supplies	-	-	-	-
Equipment Maintenance	-	-	-	-
Fuel	-	-	-	-
Engineering	-	-	-	-
Other Contract Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	-	-	-	230,000
<b>Net Increase (Decrease) to Fund</b>	43,002	54,900	57,086	(158,049)
<b>FUND BALANCE</b>				
Beginning Fund Balance	5,369	48,371	103,271	160,357
<b>Ending Fund Balance</b>	<b>48,371</b>	<b>103,271</b>	<b>160,357</b>	<b>2,308</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Supplemental Law Enforcement Fund (SLES)**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Cops Revenue	130,309	100,000	129,540	130,000
Misc Income	-	-	9,489	-
Interest	170	-	529	50
Total Revenue	130,479	100,000	139,558	130,050
<b>EXPENSES</b>				
TRANSFERS OUT				
Transfer to the General Fund	100,000	100,000	140,000	130,000
Total Expenses	100,000	100,000	140,000	130,000
<b>Net Increase (Decrease) to Fund</b>	<b>30,479</b>	<b>-</b>	<b>(442)</b>	<b>50</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(17,644)	12,835	12,835	12,393
<b>Ending Fund Balance</b>	<b>12,835</b>	<b>12,835</b>	<b>12,393</b>	<b>12,443</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
Community Development Block Grants

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Misc Income	3,950	-	-	-
Total Revenue	3,950	-	-	-
<b>EXPENSES</b>				
Transfer to Fund 100 for Loan repayment	29,659	-	-	-
Payment to Federal Government Loan repayment	-	-	-	-
Total Expenses	29,659	-	-	-
<b>Net Increase (Decrease) to Fund</b>	(25,709)	-	-	-
<b>FUND BALANCE</b>				
Beginning Fund Balance	209,241	183,532	183,532	183,532
<b>Ending Fund Balance</b>	<b>183,532</b>	<b>183,532</b>	<b>183,532</b>	<b>183,532</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Wheatland Ranch/Ryan Town Lighting and Landscape District**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Assessments	51,661	52,400	52,400	54,200
Interest Income	(128)	-	-	
Transfer In	20,459	500	5,550	6,500
<b>Total Revenue</b>	<b>71,992</b>	<b>52,900</b>	<b>57,950</b>	<b>60,700</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	28,860	24,800	29,900	29,416
Payroll Expenses & Benefits	8,592	9,000	9,300	10,743
<b>Total Personnel</b>	<b>37,452</b>	<b>33,800</b>	<b>39,200</b>	<b>40,159</b>
<b>SUPPLIES AND SERVICES</b>				
Indirect Cost Allocation	8,795	8,700	8,700	5,882
Supplies	4,909	2,000	1,000	2,000
Utilities	6,317	5,600	5,600	6,000
Equipment Maintenance	-	-	150	-
Fuel	754	800	800	800
Building & Grounds Maintenance	-			
Contracted Services	1,918	2,000	2,500	2,500
<b>Total Supplies &amp; Services</b>	<b>22,693</b>	<b>19,100</b>	<b>18,750</b>	<b>17,182</b>
<b>Total Expenses</b>	<b>60,145</b>	<b>52,900</b>	<b>57,950</b>	<b>57,341</b>
<b>Net Increase (Decrease) to Fund</b>	<b>11,847</b>	<b>-</b>	<b>-</b>	<b>3,359</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(11,173)	674	674	674
<b>Ending Fund Balance</b>	<b>674</b>	<b>674</b>	<b>674</b>	<b>4,033</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Park Place Lighting and Landscape District**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Assessments	42,352	43,900	43,900	45,356
Interest income	(35)	-	(157)	-
Other	-	-	-	-
Transfer In	10,931	2,600	18,000	19,000
<b>Total Revenue</b>	53,248	46,500	61,743	64,356
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages Admin	27,113	23,900	30,130	29,416
Payroll Expenses & Benefits	8,153	8,600	9,450	10,743
<b>Total Personnel</b>	35,265	32,500	39,580	40,159
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	8,287	8,200	8,200	6,200
Supplies	3,449	3,000	2,000	3,000
Utilities	8,674	8,200	7,500	8,000
Fuel	684	800	800	800
Other Contracted Services	2,238	3,000	3,000	3,000
Small Equipment.	1,583	-	-	-
<b>Total Supplies and Services</b>	24,916	23,200	21,500	21,000
<b>Total Expenses</b>	60,181	55,700	61,080	61,159
<b>Net Increase (Decrease) to Fund</b>	(6,933)	(9,200)	663	3,197
<b>FUND BALANCE</b>				
Beginning Fund Balance	6,933	-	-	663
<b>Ending Fund Balance</b>	-	(9,200)	663	3,860

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Wheatland Public Services Community Facilities District 2015-1**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Assessments	-	-	-	39,208
Interest income	-	-	(173)	-
Total Revenue	-	-	(173)	39,208
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages Admin	-	-	-	5,451
Payroll Expenses & Benefits	-	-	-	1,358
Total Personnel	-	-	-	6,810
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	-	-	-	5,000
Total Supplies and Services	-	-	-	5,000
Total Expenses	-	-	-	11,810
<b>Net Increase (Decrease) to Fund</b>	-	-	(173)	<b>27,398</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(24,899)	(24,899)	(24,899)	(25,072)
Ending Fund Balance	(24,899)	(24,899)	(25,072)	2,326

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Wheatland Public Services Community Facilities District 2015-2**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Assessments	-	-	-	-
Interest income	-	-	(218)	(200)
Total Revenue	-	-	(218)	(200)
<b>EXPENSES</b>				
<b>PERSONNEL EXPENSES</b>				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	-	-	-	-
Supplies	156	-	-	-
Utilities	-	-	-	-
Contracted Services	-	-	-	-
Planner	27	-	-	-
Total Supplies and Services	184	-	-	-
Total Expenses	184	-	-	-
<b>Net Increase (Decrease) to Fund</b>	(184)	-	(218)	(200)
<b>FUND BALANCE</b>				
Beginning Fund Balance	(31,416)	(31,600)	(31,600)	(31,818)
<b>Ending Fund Balance</b>	<b>(31,600)</b>	<b>(31,600)</b>	<b>(31,818)</b>	<b>(32,018)</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Pumpkin Farm Joint Admission**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Admission Fee	20,936	-	26,553	25,000
Transfer In	58,253			-
Interest	-		520	600
<b>Total Revenue</b>	<b>79,189</b>	<b>-</b>	<b>27,073</b>	<b>25,600</b>
<b>EXPENSES</b>				
Indirect Cost Allocation	-	-	-	1,706
Supplies	808	-	6,129	5,000
Engineer	5,075	-	-	-
Contracted Services	-	-	10,682	10,000
<b>Total Expenses</b>	<b>5,883</b>	<b>-</b>	<b>16,811</b>	<b>16,706</b>
<b>Net Increase (Decrease) to Fund</b>	<b>73,307</b>	<b>-</b>	<b>10,262</b>	<b>8,894</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	-	73,307	73,307	83,568
<b>Ending Fund Balance</b>	<b>73,307</b>	<b>73,307</b>	<b>83,568</b>	<b>92,462</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Wheatland Community Garden**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Lease & Donations	400	1,900	35,150	-
Interest	43	-	200	400
<b>Total Revenue</b>	<b>443</b>	<b>1,900</b>	<b>35,350</b>	<b>400</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages Admin	66	-	-	-
Payroll Expenses & Benefits	16	-	-	-
<b>Subtotal Personnel</b>	<b>82</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	100
Utilities	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	6,300	3,000
<b>Subtotal Supplies and Services</b>	<b>-</b>	<b>-</b>	<b>6,300</b>	<b>3,100</b>
<b>Total Expenses</b>	<b>82</b>	<b>-</b>	<b>6,300</b>	<b>3,100</b>
<b>Net Increase (Decrease) to Fund</b>	<b>361</b>	<b>1,900</b>	<b>29,050</b>	<b>(2,700)</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	11,712	12,073	12,073	41,123
<b>Ending Fund Balance</b>	<b>12,073</b>	<b>13,973</b>	<b>41,123</b>	<b>38,423</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Heritage Oaks West**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Misc Income	-	-	-	-
Cost Recovery	4,800			
Interest income	18	-	22	22
<b>Total Revenue</b>	<b>4,818</b>	<b>-</b>	<b>22</b>	<b>22</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	42	-	-	-
Supplies	6	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	364	-	125	-
Contracted Services	-	-	-	-
<b>Total Supplies and Services</b>	<b>413</b>	<b>-</b>	<b>125</b>	<b>-</b>
<b>Total Expenses</b>	<b>413</b>	<b>-</b>	<b>125</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>4,405</b>	<b>-</b>	<b>(103)</b>	<b>22</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(1,004)	3,401	3,401	3,298
<b>Ending Fund Balance</b>	<b>3,401</b>	<b>3,401</b>	<b>3,298</b>	<b>3,320</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Heritage Oaks East**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Misc Income	4,604	-	-	-
Cost Recovery	-			
Interest income	(151)	-	(444)	(500)
<b>Total Revenue</b>	4,453	-	(444)	(500)
<b>EXPENSES</b>				
<b>PERSONNEL EXPENSES</b>				
Salaries & Wages	127	-	-	-
Payroll Expenses & Benefits	19	-	-	-
<b>Total Personnel</b>	146	-	-	-
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	569	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	1,074	-	-	-
Engineer	925	-	-	-
Contracted Services				
<b>Total Supplies and Services</b>	2,568	-	-	-
<b>Total Expenses</b>	2,714	-	-	-
<b>Net Increase (Decrease) to Fund</b>	1,739	-	(444)	(500)
<b>FUND BALANCE</b>				
Beginning Fund Balance	(65,978)	(64,239)	(64,239)	(64,683)
<b>Ending Fund Balance</b>	<b>(64,239)</b>	<b>(64,239)</b>	<b>(64,683)</b>	<b>(65,183)</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**General Plan Update Surcharge**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	-	-	-	-
Misc Income	-	-	-	-
Interest Income	106	-	147	150
<b>Total Revenue</b>	<b>106</b>	<b>-</b>	<b>147</b>	<b>150</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	377	-	-	-
Payroll Expenses & Benefits	123	-	-	-
<b>Total Personnel</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
<b>Subtotal Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>(394)</b>	<b>-</b>	<b>147</b>	<b>150</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	21,631	21,237	21,237	21,384
<b>Ending Fund Balance</b>	<b>21,237</b>	<b>21,237</b>	<b>21,384</b>	<b>21,534</b>

## SPECIAL REVENUE FUNDS IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Enterprise section of this budget beginning on page 55. 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**

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 landowners' 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 landowners' 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 landowner's that provided funding benefitting lands beyond their property.

### **Regional Bypass Impact Fund**

This fund accounts for the fees collected on new development to help fund the Highway 65 bypass.

### **Road Circulation Impact Fund**

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals. The fund balance consists of a \$50,000 receivable due from the Public Meeting Facilities Impact Fund, a \$75,510 receivable due from the Fire Impact Fund and approximately \$117,400 in cash.

### **City Hall Facilities Impact Fund**

This fund accounts for the fees collected on new development to construct a new City Hall to provide adequate space to house the City's various operational functions such as administration, personnel, finance, clerk/records, legal, planning, engineering, building plan check/inspection and parks and recreation and to expand the City's computer capability. The fund balance consists mainly of a \$150,000 receivable due from the Public Meeting Facilities Impact Fund.

### **Vehicle 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.

### **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.

### **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.

**Fire 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.

**Parkland Facilities Impact Fund**

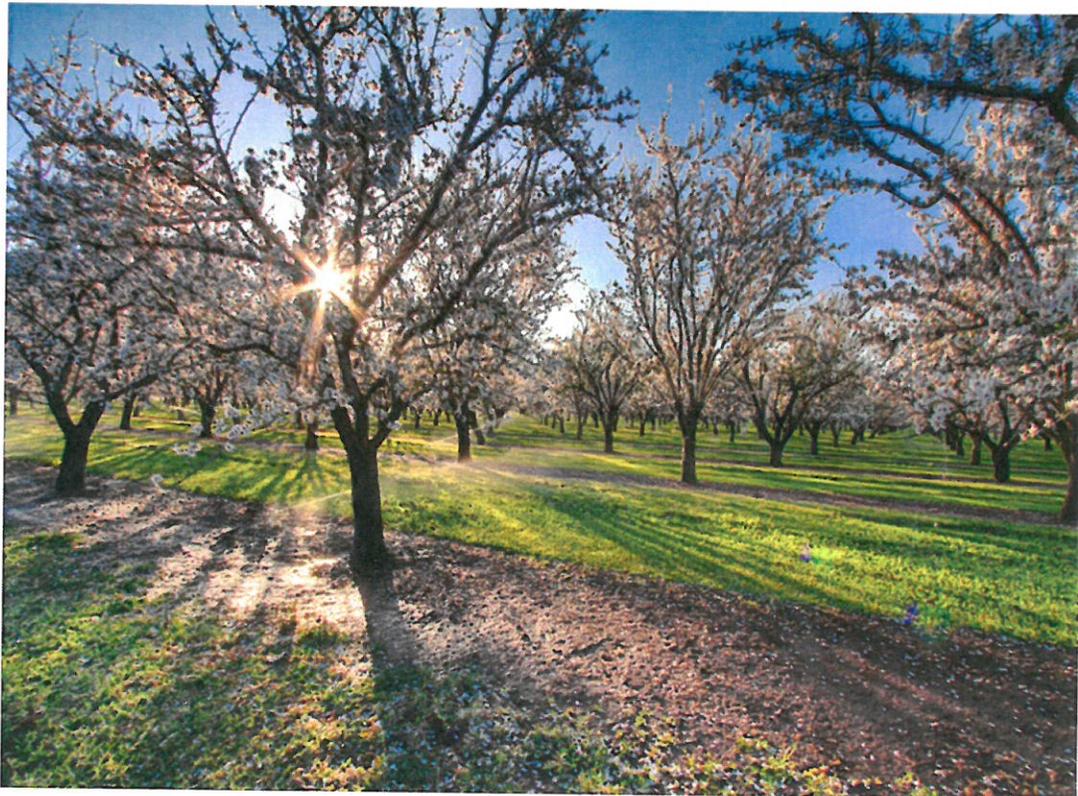
This fund accounts for the fees collected on new development to acquire land for and develop approximately 89.5 acres of a combination of neighborhood, community and sports parks designed to meet the City's youth and adult needs for casual and programmed sports and activity use and acquire 200 acres of open space to maintain the existing ratio of open space to developed space within the City's limits.

**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.

**Storm Drainage Impact Fee**

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.



CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Bear River Development Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	1,718	-	-	-
Misc Income	(218)	-	-	-
Interest Income	-	-	(400)	(400)
<b>Total Revenue</b>	<b>1,499</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Subtotal Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>1,499</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(45,060)	(43,561)	(43,561)	(43,961)
<b>Ending Fund Balance</b>	<b>(43,561)</b>	<b>(43,561)</b>	<b>(43,961)</b>	<b>(44,361)</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Regional Bypass Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	3,983	-	9,375	-
Interest Income	35	-	130	150
<b>Total Revenue</b>	<b>4,017</b>	<b>-</b>	<b>9,505</b>	<b>150</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>4,017</b>	<b>-</b>	<b>9,505</b>	<b>150</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	4,190	8,207	8,207	17,712
<b>Ending Fund Balance</b>	<b>8,207</b>	<b>8,207</b>	<b>17,712</b>	<b>17,862</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Road Circulation Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	25,497	-	19,349	-
Interest Income	630	-	850	850
<b>Total Revenue</b>	<b>26,127</b>	<b>-</b>	<b>20,199</b>	<b>850</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>26,127</b>	<b>-</b>	<b>20,199</b>	<b>850</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	196,610	222,737	222,737	242,936
<b>Ending Fund Balance</b>	<b>222,737</b>	<b>222,737</b>	<b>242,936</b>	<b>243,786</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**City Hall Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	1,446	-	733	-
Interest Income	6	-	10	10
<b>Total Revenue</b>	<b>1,452</b>	<b>-</b>	<b>743</b>	<b>10</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	255	-	-	-
Payroll Expenses & Benefits	39	-	-	-
<b>Total Personnel</b>	<b>294</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>1,452</b>	<b>-</b>	<b>743</b>	<b>10</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	149,580	151,032	151,032	151,775
<b>Ending Fund Balance</b>	<b>151,032</b>	<b>151,032</b>	<b>151,775</b>	<b>151,785</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Vehicles and Equipment Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	156	-	79	-
Interest Income	-	-	3	5
<b>Total Revenue</b>	<b>156</b>	<b>-</b>	<b>82</b>	<b>5</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>156</b>	<b>-</b>	<b>82</b>	<b>5</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	3	159	159	241
<b>Ending Fund Balance</b>	<b>159</b>	<b>159</b>	<b>241</b>	<b>246</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Public Works Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	661	-	335	-
Interest Income	17	-	32	35
Total Revenue	678	-	367	35
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>678</b>	<b>-</b>	<b>367</b>	<b>35</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	3,430	4,108	4,108	4,475
<b>Ending Fund Balance</b>	<b>4,108</b>	<b>4,108</b>	<b>4,475</b>	<b>4,510</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Law Enforcement Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	945	-	2,096	-
Misc Income	-	-	-	-
Interest Income	5	-	22	25
<b>Total Revenue</b>	<b>950</b>	<b>-</b>	<b>2,118</b>	<b>25</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
Total Expenses	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>950</b>	<b>-</b>	<b>2,118</b>	<b>25</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	342	1,292	1,292	3,410
<b>Ending Fund Balance</b>	<b>1,292</b>	<b>1,292</b>	<b>3,410</b>	<b>3,435</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Fire Department Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	5,222	-	6,433	-
Interest Income	20	-	73	25
Total Revenue	5,242	-	6,506	25
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	18,870	-	18,870	-
Total Expenses	18,870	-	18,870	-
<b>Net Increase (Decrease) to Fund</b>	<b>(13,628)</b>	<b>-</b>	<b>(12,364)</b>	<b>25</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(37,420)	(51,048)	(51,048)	(63,412)
<b>Ending Fund Balance</b>	<b>(51,048)</b>	<b>(51,048)</b>	<b>(63,412)</b>	<b>(63,387)</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Parkland Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	-	-	-	-
Interest Income	63	-	90	90
<b>Total Revenue</b>	<b>63</b>	<b>-</b>	<b>90</b>	<b>90</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>63</b>	<b>-</b>	<b>90</b>	<b>90</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	12,687	12,750	12,750	12,840
<b>Ending Fund Balance</b>	<b>12,750</b>	<b>12,750</b>	<b>12,840</b>	<b>12,930</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Public Meeting Facilities Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	3,420	-	-	-
Interest Income	24	-	60	60
Total Revenue	3,443	-	60	60
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
Total Expenses	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>3,443</b>	<b>-</b>	<b>60</b>	<b>60</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(195,252)	(191,809)	(191,809)	(191,749)
<b>Ending Fund Balance</b>	<b>(191,809)</b>	<b>(191,809)</b>	<b>(191,749)</b>	<b>(191,689)</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Storm Drainage Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	8,371	-	5,793	-
Misc Income	354	-	-	-
Interest Income	216	-	400	400
<b>Total Revenue</b>	<b>8,942</b>	<b>-</b>	<b>6,193</b>	<b>400</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Utilities	-	-	-	-
Telephone	-	-	-	-
Contracted Services	-	-	-	-
Dues & Subscriptions	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
CAPITAL OUTLAY	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) to Fund</b>	<b>8,942</b>	<b>-</b>	<b>6,193</b>	<b>400</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	37,249	46,191	46,191	52,384
<b>Ending Fund Balance</b>	<b>46,191</b>	<b>46,191</b>	<b>52,384</b>	<b>52,784</b>

## 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**

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 reflects the cost of providing water service which includes operation, maintenance, repair and replacement of facilities and repayment of two USDA loans.

### **Wastewater Fund**

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

## 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**

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.

### **Sewer Collection Impact Fund**

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

### **Wastewater Treatment Impact Fund**

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. In FY 2017-2018, the Infrastructure Funding Agreement between the City, Wheatland School District, and K. Hovnanian Homes expired which eliminated the City's obligation to fund a portion of the design, plan specifications and drawings for the construction of certain wastewater treatment plant improvements.

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Water**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Utility Revenue	803,989	831,500	850,000	866,000
Interest Income	1,346	400	2,500	2,000
<b>Total Revenue</b>	<b>805,335</b>	<b>831,900</b>	<b>852,500</b>	<b>868,000</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	254,582	232,400	220,000	246,389
Payroll Expenses & Benefits	60,618	62,900	58,000	72,129
<b>Total Personnel</b>	<b>315,199</b>	<b>295,300</b>	<b>278,000</b>	<b>318,518</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Indirect Cost Allocation	80,782	82,600	82,600	88,155
Office Expense	4,908	5,000	4,000	5,000
Postage	-	-	3,500	3,500
Supplies	35,286	40,000	30,000	40,000
Clothing allowance	1,528	1,000	1,000	1,000
Utilities	75,412	68,000	68,000	68,000
Telephone	3,802	3,800	3,800	4,000
Rents and Leased Equipment	-	6,200	5,000	5,000
Equipment Maintenance	-	-	6,100	10,000
Fuel	2,090	2,000	1,800	2,000
Engineer	12,685	15,000	10,000	15,000
Contracted Services	46,201	30,000	30,000	30,000
Dues & Subscriptions	13,824	15,000	10,000	10,000
Travel & Training	469	1,000	1,200	1,500
Insurance - Liability	26,485	30,000	39,500	33,000
Interest Expense	117,667	170,500	113,000	110,300
Small Equipment	-	-	3,000	3,000
Depreciation Expense	177,881	-	178,000	178,000
Transfer to Reserve	-	17,100	-	-
<b>Total Supplies &amp; Services</b>	<b>599,020</b>	<b>487,200</b>	<b>590,500</b>	<b>607,455</b>
<b>CAPITAL OUTLAY</b>	<b>2,775</b>	<b>40,000</b>	<b>5,000</b>	<b>-</b>
<b>Total Expenses</b>	<b>916,995</b>	<b>822,500</b>	<b>873,500</b>	<b>925,973</b>
<b>Net Increase (Decrease) to Net Position</b>	<b>(111,660)</b>	<b>9,400</b>	<b>(21,000)</b>	<b>(57,973)</b>
<b>NET POSITION</b>				
Beginning Net Position	630,014	518,354	527,754	506,754
<b>Ending Net Position</b>	<b>518,354</b>	<b>527,754</b>	<b>506,754</b>	<b>448,782</b>
Cash and Cash Equivalents				216,057
USDA Reserve				172,190
Debt				(2,775,690)
Net Fixed Assets				2,836,225
				<b>448,782</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Wastewater**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Utility Revenue	856,966	870,000	890,000	911,550
Penalties	17,767	18,000	16,500	16,500
Interest Income	2,870	1,200	4,000	2,000
<b>Total Revenue</b>	<b>877,603</b>	<b>889,200</b>	<b>910,500</b>	<b>930,050</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	275,251	279,500	272,100	279,552
Payroll Expenses & Benefits	64,660	71,300	67,100	80,060
<b>Total Personnel</b>	<b>339,910</b>	<b>350,800</b>	<b>339,200</b>	<b>359,612</b>
<b>SUPPLIES &amp; SERVICES</b>				
Indirect Cost Allocation	85,434	98,900	98,900	120,043
Office Expense	4,491	4,800	5,000	5,000
Supplies	13,629	20,000	17,500	17,500
Clothing allowance	1,035	1,200	1,200	1,200
Utilities	70,341	60,000	75,500	75,000
Telephone	2,486	3,000	3,000	3,000
Rents and Leased Equipment	0	10,000	5,000	5,000
Equipment Maintenance	-	-	48,200	30,000
Fuel	1,924	2,000	2,000	2,000
Engineer	13,091	15,000	21,000	15,000
Contracted Services	35,219	35,000	25,000	25,000
Dues and Subscriptions	19,947	25,000	27,000	27,000
Travel & Training	350	1,000	1,000	1,000
Insurance - Liability	26,485	30,000	39,500	32,100
Misc. - Levy Improvement Assess.	7,598	7,500	8,000	8,000
Interest Expense	148,736	226,500	144,670	142,150
Small Equipment	4,132	-	6,000	5,000
Depreciation Expense	312,392	-	315,000	315,000
<b>Total Supplies &amp; Services</b>	<b>747,290</b>	<b>539,900</b>	<b>843,470</b>	<b>828,993</b>
<b>CAPITAL OUTLAY</b>	<b>2,096</b>	<b>64,000</b>	<b>140,000</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,089,297</b>	<b>954,700</b>	<b>1,322,670</b>	<b>1,188,605</b>
<b>Net Increase (Decrease) to Net Position</b>	<b>(211,693)</b>	<b>(65,500)</b>	<b>(412,170)</b>	<b>(258,555)</b>
<b>NET POSITION</b>				
Prior Period Adjustment	897,732			
Beginning Net Position	518,173	1,204,212	1,138,712	726,542
<b>Ending Net Position</b>	<b>1,204,212</b>	<b>1,138,712</b>	<b>726,542</b>	<b>467,986</b>
Cash and Cash Equivalents				29,999
USDA Reserve				205,808
Debt				(3,449,157)
Net Fixed Assets				3,681,336
				<b>467,986</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Water Distribution Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	-	-	3,585	-
Misc Income	-	-	87,769	-
Interest Income	278	-	600	600
<b>Total Revenue</b>	<b>278</b>	<b>-</b>	<b>91,954</b>	<b>600</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
Total Expenses	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>278</b>	<b>-</b>	<b>91,954</b>	<b>600</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(31,988)	(31,710)	(31,710)	60,243
<b>Ending Fund Balance</b>	<b>(31,710)</b>	<b>(31,710)</b>	<b>60,243</b>	<b>60,843</b>

**CITY OF WHEATLAND**  
**Fiscal Year 2018-2019**  
**Sewer Collection Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	1,517	-	1,532	-
Misc Income	-	-	-	-
Interest Income	49,154	-	70,000	70,000
<b>Total Revenue</b>	50,670	-	71,532	70,000
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>Total Personnel</b>	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	-	-	-	-
<b>CAPITAL OUTLAY</b>	899,328	-	-	-
<b>Total Expenses</b>	899,328	-	-	-
<b>Net Increase (Decrease) to Fund</b>	(848,657)	-	71,532	70,000
<b>FUND BALANCE</b>				
Beginning Fund Balance	7,852,168	7,003,511	7,003,511	7,075,043
<b>Ending Fund Balance</b>	<b>7,003,511</b>	<b>7,003,511</b>	<b>7,075,043</b>	<b>7,145,043</b>

CITY OF WHEATLAND  
Fiscal Year 2018-2019  
**Wastewater Treatment Impact Fee**

	Actual 2016-2017	Budget 2017-2018	Estimated Actual 2017-2018	Budget 2018-2019
<b>REVENUES</b>				
Impact Fees	-	-	6,289	-
Misc Income	-	-	491,822	-
Interest Income	50	-	150	150
<b>Total Revenue</b>	<b>50</b>	<b>-</b>	<b>498,261</b>	<b>150</b>
<b>EXPENSES</b>				
<b>PERSONNEL</b>				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
<b>SUPPLIES &amp; SERVICES:</b>				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
Total Expenses	-	-	-	-
<b>Net Increase (Decrease) to Fund</b>	<b>50</b>	<b>-</b>	<b>498,261</b>	<b>150</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	(481,698)	(481,648)	(481,648)	16,614
<b>Ending Fund Balance</b>	<b>(481,648)</b>	<b>(481,648)</b>	<b>16,614</b>	<b>16,764</b>

## CAPITAL PROJECTS

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

### CITY OF WHEATLAND Fiscal Year 2018-2019 Capital Projects

Department	Project Description	Allocation	Source of Funds
Public Works	Various street improvements and maintenance	50,000	Gas Tax
Public Works	Various street improvements and maintenance	230,000	TDA
Public Works	Clean out storm drain canal from McDevitt Toddler Park to Highway 65 storm basin	15,000	Gas Tax
Police	Radar Trailer	20,000	General Fund
<b>TOTAL CAPITAL PROJECTS</b>		<b><u>315,000</u></b>	



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