

CITY OF WHEATLAND

**APPROVED
OPERATING BUDGET**

FISCAL YEAR 2015-2016

EFFECTIVE JULY 1, 2015

City Council

Rick West, Mayor
Jay Pendergraph, Vice Mayor
David Coe
Lisa McIntosh
Joseph Henderson

City Staff

Greg Greeson, City Manager
Lisa Thomason, Administrative Clerk/City Clerk
Allyn Wightman, Police Chief
Larry Panteloglew, Director of Public Works
Don Scott, Public Works Superintendent
Richard Shanahan, City Attorney
Tim Raney, Community Development Director
Dane Schilling, City Engineer
Rex E. Miller, Director of Administrative Services

Adopted by Resolution No. 17-15

City of Wheatland

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City of Wheatland

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June 16, 2015

Honorable Mayor and Members of the City Council

Subject: 2015-2016 Annual Operating Budget

Attached for Council consideration is the Proposed Annual Operating Budget for the 2015-2016 fiscal year. The General Fund portion of this budget anticipates to have a year end reserve in excess of \$1,075,000. This amount is projected to include an amount of \$555,700 of Contingent Transaction Tax revenue that has been set aside pending clarification of the appropriate allocation of this tax and that there are no other unanticipated adjustments generated by the adoption of the state budget. The levels of service to the citizens of Wheatland will remain at the level of staffing that the City had in this past year. This budget includes funds to provide a cost-of-living adjustment to all employees of 2.5% effective July 1, 2015. However, as of the date of preparation of this budget for adoption, the City has not reached an agreement for a successor memorandum of understanding with any of the employee units.

This budget will maintain a basic O & M program at the level experienced by the City for the past four years ago. While economic indicators seem to predict an upturn in the economy and several developers are working to implement development plans, we do not anticipate any significant building activity within the City in 2015-2016.

Revenues

General Fund revenues are projected to be up by 1.0% from the prior year. Property taxes are projected to increase by 3.2% based on normal resale activity. Sales tax is projected to increase 4.8% based on Board of Equalization forecasts. The Transactions tax provided a significant revenue in 2014-2015 of \$505,000 which includes \$250,000 that has been classified as contingent revenue. Transaction Tax revenue that was classified as Contingent more than three years ago has been reclassified as available for use in 2015-2016 in the amount of \$187,000. Overall we are projecting \$13,700 more in General Fund revenue in 2015-2016 than last year. We are assuming that we will continue to receive \$100,000 in SLESF funds to be used for Police salaries. We are also anticipating receiving \$55,000 in funds from the Bureau of State and Community Corrections to cover increased demand for services in the law enforcement area.

The Admissions Fee revenues generated by users at Bishop's Pumpkin Farm continues to generate more revenue than was anticipated and that projection has been included in this budget.

Personnel

This budget includes the level of sworn staffing in the Police Department at four officers, two sergeants, one corporal and the chief. The budget also reflects .25 FTE for a Reserve Officer. This budget also reflects a paid Administrative Assistant position at .75 FTE in the Police Department.

There is no change in the staffing level in the Public Works Department.

The Administrative Services Division is actively recruiting for the position of Senior Accountant that was included in the 2014-2015 budget. This position will be used to assist the Administrative Services Director in performing detailed numbers work and to prepare for monitoring Development Agreement requirements as development activity increases in the City. The 9/80 work schedule will continue to be implemented in the Public Works Department and the full-time staff in City Hall. As this plan is structured, the departments are staffed 7:30am to 5:30pm Monday through Thursday and 8:00am to 5:00pm on Friday of each week.

Capital Outlay

The City was awarded two federal Safe Routes to School grants totaling \$645,800 in 2012-2013. Design and right-of-way acquisition problems have continued to delay the construction of these projects. Remaining available funding has been carried forward into the 2015-2016 budget. Capital equipment requests have been included in this budget totaling \$218,800. This includes a Police patrol unit replacement and the acquisition of body and vehicle mounted cameras. Public Works has requested the fencing of the parcel at 413 Second St. to create secure equipment storage. The Water fund has budgeted to continue the systematic replacement of existing water meters. The Water utility has also budgeted for the videoing of the water mains and well casings and cleaning of the various well sites. The sewer utility has budgeted for the videoing of sewer mains to determine condition. The Gas Tax fund includes funds to rebuild storm drains on Fourth Street and on Main Street.

Other Significant Projects

This budget includes funding to contract with The California Public Employees Retirement System to conduct an actuarial study to determine the costs of providing PERS retirement benefits to the Wheatland employees. The actual levels of the benefits remain to be negotiated and/or determined. This budget does include funding to acquire additional records storage capacity and capabilities. Also this budget includes funding for the acquisition and implementation of a geo based records and information tracking system. This budget provides for the software and first year implementation of the system.

Conclusion

Through prudent fiscal control, the City of Wheatland continues to provide service to its citizens at an acceptable level while maintaining reasonable fund reserves. While the General Fund reserve has improved, it is still subject to many decisions made at the state and federal level that could have significant negative impacts. This proposed budget reflects prudent fiscal control for the coming year.

Respectfully submitted,

Greg Greeson, City Manager

RESOLUTION NO. 17-15

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
WHEATLAND ADOPTING THE ANNUAL BUDGET, CONTROL
POLICIES AND APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2015-2016**

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2015-2016 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 2015-2016 proposed budget is hereby adopted as the City's operating budget for fiscal year 2015-2016.
3. That the City will strive to maintain a balanced budget during fiscal year 2015-2016. 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 sewer funds, the goal for fiscal year 2015-2016 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.
4. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
5. 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.
6. 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.

7. 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 Administrative Services 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 are to 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.

8. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2015-2016 is hereby established as \$4,102,458. The factors used to calculate the 2015-2016 appropriations limit are the percentage change in California per capita personal income of 3.82% and the percentage change in the City of Wheatland population of 0.53%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 23th day of June, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Rick West, *Mayor*

Lisa J. Thomason, *City Clerk*

CITY OF WHEATLAND
ORGANIZATION CHART

WHEATLAND CITY COUNCIL

CITY ATTORNEY
(CONTRACT)

CITY CLERK

CITY MANAGER

PUBLIC WORKS
DIRECTOR

CHIEF BUILDING
OFFICIAL
(CONTRACT)

POLICE
CHIEF

PLANNING
DIRECTOR
(CONTRACT)

CITY
ENGINEER
(CONTRACT)

DIRECTOR
ADMIN.
SERVICES

PUBLIC WORKS
SUPERINTENDENT

POLICE
SERGEANT (2)

ACCOUNTANT

MAINTENANCE
WORKER (3.41)

POLICE
CORPORAL

SENIOR
ACCOUNT
CLERK

WATER AND
SEWER
OPERATOR (2)

POLICE
OFFICER (4)

ACCOUNT
CLERK

RESERVE OFFICER

(0.25)

ADMINISTRATIVE
ASSISTANT (0.75)

CITY OF WHEATLAND
SUMMARY OF 2015/2016 CITYWIDE BUDGET
OPERATING FUNDS ONLY

<u>FUND NO.</u>	<u>DESCRIPTION</u>	<u>BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>TRANSFERS</u>	<u>ENDING FUND BALANCE</u>	<u>CHANGE</u>
101.000	General	\$ 526,500	\$ 1,315,800	\$ 1,586,500	\$ 263,600	\$ 519,400	\$ (7,100)
101.062	SLESF	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
101.063	BSCC	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -
101.064	Vehic Abate	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
101.020	Bldg. Inspect	\$ 55,300	\$ 45,000	\$ 119,000	\$ 18,700	\$ -	\$ (55,300)
102.000	Street Maint.	\$ -	\$ 155,400	\$ 222,200	\$ 66,800	\$ -	\$ -
104.000	TDA	\$ 23,700	\$ 63,200	\$ 86,900	\$ -	\$ -	\$ -
104.010	Construction	\$ (42,900)	\$ 612,500	\$ 623,100	\$ 53,500	\$ -	\$ (23,700)
110.000	Water Enterp	\$ 207,400	\$ 841,100	\$ 820,000	\$ -	\$ 228,500	\$ 42,900
120.000	Sewer Enterp	\$ 804,600	\$ 928,900	\$ 892,800	\$ -	\$ 840,700	\$ 21,100
161.000	WR/RT L&L	\$ -	\$ 49,300	\$ 50,200	\$ 4,500	\$ 3,600	\$ 36,100
162.000	PP L&L	\$ -	\$ 41,300	\$ 57,000	\$ 15,700	\$ -	\$ 3,600
		\$ 1,574,600	\$ 4,217,500	\$ 4,622,700	\$ 422,800	\$ 1,592,200	\$ 17,600

CITY OF WHEATLAND
BUDGETED FUND TRANSFERS
2015/2016 Operating Budget

TRANSFERS FROM FUNDS			TRANFERS TO FUNDS				
			101.000 Gen Fund	101.020 Bldg Insp	102.000 Gas Tax	104.010 Construct	162.000 PP L&L
101.000	Gen. Fund	259,300	187,000	18,700	33,400		20,200
101.063	BSCC	55,000	55,000				
101.064	Veh Abate	10,000	10,000				
101.085	Comm.Gdn	10,000	10,000				
104.000	TDA	86,900			33,400	53,500	
130.045	Fire Impact	18,900	18,900				
440,100			280,900	18,700	66,800	53,500	20,200

CITY OF WHEATLAND
CONSOLIDATED EXPENDITURE SUMMARY
2015-2016 BUDGET

	PW	POLICE	ADMIN	TOTAL		Increase (Decrease)
				2015-2016	2014-2015	
50100 Salaries/Wages	582,600	542,400	139,300	1,264,300	1,275,900	(11,600)
50500 Benefits	139,000	135,700	33,400	308,100	299,600	8,500
51000 Off. Supplies	9,500	6,500	11,000	27,000	27,800	(800)
51150 Oper. Supplies	111,500			111,500	111,000	500
51200 Uniform Allow	4,200	10,000		14,200	14,200	0
51400 Utilities	162,000	8,000	5,000	175,000	192,000	(17,000)
51500 Telephone	9,000	12,000	2,500	23,500	25,500	(2,000)
61600 Rent/Leased	13,500	4,000	9,500	27,000	28,000	(1,000)
51700 Equip. Maint.	1,500	10,000		11,500	10,500	1,000
51750 Fuel	12,700	16,000		28,700	28,100	600
51800 Bldg/Ground Maint		2,500		2,500	2,500	0
52000 Attorney	7,000	4,000	25,000	36,000	24,000	12,000
52010 Planner			100,500	100,500	75,500	25,000
52020 Engineer	55,000		85,000	140,000	111,000	29,000
52050 Other Contr Servs	135,000	59,100	311,500	505,600	508,200	(2,600)
52055 Recruitment		3,500		3,500	3,500	0
52060 Code enforce			6,000	6,000	5,000	1,000
52200 Dues & Subscrip	45,000		4,000	49,000	49,000	0
52400 Travel & Training	12,000	7,000	10,000	29,000	20,000	9,000
52450 Bank Charges			2,200	2,200	2,000	200
52460 Liabil Insur	36,000		27,200	63,200	64,400	(1,200)
52640 Small Arms/ Ammo		7,500		7,500	12,500	(5,000)
53000 Misc.	6,700		1,000	7,700	1,000	6,700
53500 Elections				0	2,500	(2,500)
53900 Prin & Int	376,400		5,100	381,500	382,400	(900)
54100 Captl Lease			7,600	7,600	7,300	300
54500 Small Equipment	4,400	11,500	12,500	28,400	15,700	12,700
54000 Capital Expend	771,900	70,000	18,900	860,800	1,006,000	(145,200)
Trfr to Maint Reserve	37,700			37,700	37,700	0
Indir Cost Alloc	187,300		(187,300)	0	0	0
TOTAL	2,719,900	909,700	629,900	4,259,500	4,342,800	(83,300)

City of Wheatland
Approved Budget
Fiscal Year 2015-2016
General Fund - 101.000

Revenues:

Account Number	Account Description	Actual 2013/2014	Adopted Budget 2014/2015	Estimated Actual 2014/2015	Proposed Budget 2015/2016
40100	Property Taxes	209,600	220,000	220,100	227,000
40100	ONE-TIME Property Tax Adjustment	89,300	0	0	0
40800	Sales Tax	128,200	145,000	145,000	152,000
40805	Transactions Tax	251,300	240,000	255,000	260,000
40806	Transactions Tax-Contingent Rev.	235,000	0	250,000	0
40810	Prop. Tax in lieu of Sales Tax	42,000	42,000		
40900	Franchise fees	70,500	80,000	75,000	75,000
41000	Business License Tax	11,600	11,000	11,000	12,000
41100	Real Prop Transfer Tax	10,600	8,000	8,200	10,000
41150	Excise Tax	0	10,000	7,000	12,500
41300	Encroachment Permits	3,100	4,000	6,000	7,500
41350	FOG Permits	3,400	3,000	3,500	3,500
41500	Planning Fees	22,600	5,000	2,600	3,000
41600	Admissions Fee - General Use	15,900	16,500	20,300	22,000
41610	Admissions Fee - Joint Use	15,900	16,500	20,300	22,000
42100	Fines	5,600	4,500	4,200	5,000
42110	PD Misc. receipts	2,000	2,000	2,000	3,000
42112	POST Training Reimbursement	0	0	400	0
42115	Prop 172	8,700	7,500	6,500	7,000
42500	Motor in Lieu	1,500	0	0	0
42510	Prop taxes in Lieu of MVLf	201,000	205,000	231,000	225,000
43200	State Mandated Cost Reimb.		0	400	0
43700	PD Reimb.	3,900	4,000	3,000	4,000
44000	Interest Income	900	3,000	2,600	3,000
44100	Sale of Property	2,500	1,000	0	1,000
44200	Rents from City Property	60,700	60,000	45,000	50,000
44201	Community Center & Parks Rent	6,000	8,000	4,000	5,000
44600	Copies	0	500	500	500
44710	Tow /Impound	600	1,000	1,000	1,000
44830	Insurance Refunds	900	4,200	2,000	1,000
45000	Misc Income / Donations	4,500	3,000	14,700	3,000
44840	Fire District Admin. Reimb.	500	500	800	800
48000	GF - Cost allocation	198,100	196,600	210,000	200,000
Total Revenue		1,606,400	1,301,800	1,552,100	1,315,800
Less Contingent Revenue		(235,000)		(250,000)	
Net Available Revenue		1,371,400	1,301,800	1,302,100	1,315,800

**City of Wheatland
2015/2016 Budget Details
REVENUES**

	<u>Budget</u>
40100 <u>PROPERTY TAXES</u> - All property taxes collected by Yuba County, including real property, personal property, supplemental etc. We are forecasting an increase of 3% based on sales activity. We see no significant change to assessed valuations.	227,000
40100 <u>PROPERTY TAXES</u> - This was a one-time property tax adjustment from Yuba County based on a change in the allocation formula for the application of Administrative fees by the county.	0
40800 <u>SALES TAX</u> - The City is allocated 1% of the 7.50% Bradley Burns Sales Taxes collected by retail outlets within the City limits. The projection for 2015-2016 is increased by approx. 5% based on state-wide projections.	152,000
40805 <u>TRANSACTIONS TAX</u> - This is the 1/2% Transactions tax that became effective within the City of Wheatland April 1, 2011. Much of the Transactions Tax is collected on purchases made elsewhere but are ultimately used in the City of Wheatland. We projected a 2% increase for 2015-2016.	260,000
40810 <u>PROPERTY TAX IN LIEU OF SALES TAX</u> - Due to changes in the method of allocation of these funds, this revenue now appears in the Gas Tax fund.	0
40900 <u>FRANCHISE FEES</u> - The City has negotiated franchises with PG&E, COMCAST and Recology to allow these companies to operate in the City. In return the City is paid franchise fees.	75,000
41000 <u>BUSINESS LICENSE TAX</u> - All businesses operating within the City are required to pay an annual Business License Tax. This amount includes the associated issuance fees.	12,000
41100 <u>REAL PROPERTY TRANSFER TAX</u> - This is a tax imposed on the transfer of title of real property. The rate is .275 per \$500 of sale value.	10,000
41150 <u>EXCISE TAX</u> - This tax was approved by the voters of Wheatland effective November 2004. This one time tax is 1% of the value of new construction.	12,500
41300 <u>ENCROACHMENT PERMITS</u> - The City collects an inspection fee when construction activity encroaches on the City's right-of-ways.	7,500
41350 <u>FOG PERMITS</u> - These are the fees for the inspection of commercial grease traps.	3,500
41500 <u>PLANNING FEES</u> - Fees collected from prospective developers prior to having a project that is subject to our normal processing fees.	3,000
41600 <u>ADMISSIONS FEE - General use</u> - This is the admissions fee imposed on certain entertainment functions at Bishop's Pumpkin Farm. This one half of the fee collected may be designated for ANY City use.	22,000
41610 <u>ADMISSIONS FEE - Joint Use</u> - The remaining one half of the Admissions Fee may be used for City projects approved with the concurrence of the Bishops.	22,000
42100 <u>POLICE DEPT. FINES</u> - Portions of the fines retained by the City on Police actions.	5,000
42110 <u>POLICE DEPARTMENT MISC.</u> - The City charges fees for requests for copies of police reports. Includes \$1,000 for Lexipol training manual reimburse. from PARSAC.	3,000
42112 <u>POST TRAINING REIMBURSEMENT</u> - Reimburse. from the State for certain training completed by Police personnel.	0
42115 <u>PROPOSITION 172</u> - This revenue source is a portion of sales taxes collected by the State of California. The City is required to file a "Maintenance of Effort" statement each year that shows that this money is being used for public safety services.	7,000

42500	<u>MOTOR VEHICLE IN LIEU</u> - This allocation of revenue has been suspended by the legislature.	0
42510	<u>PROPERTY TAXES IN LIEU OF MOTOR VEHICLE LICENSE FEES</u> - The portion of property taxes allocated from the State to replace Motor Vehicle License fees.	225,000
43200	<u>STATE MANDATED COST REIMBURSEMENT</u> - The State of California is required to reimburse Cities for the cost of certain tasks that are "mandated" by the State. Reimbursement is dependent upon the State providing funding in its budget. No funding has been approved for a number of years.	0
43700	<u>POLICE REIMBURSEMENT</u> - This is payments for Police services provided for other agencies or organizations.	4,000
44000	<u>INTEREST INCOME</u> - 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 with money invested. Estimated annual return used is currently 1/4%.	3,000
44100	<u>SALE OF PROPERTY</u> - The City can dispose of surplus property by a sale to the highest bidder.	1,000
44200	<u>RENTS FROM CITY PROPERTY</u> - The City leases space to three communications companies for cell phone antennas.	50,000
44201	<u>COMMUNITY CENTER RENT</u> - Rental fees for the public use of the Community Center and parks facilities.	5,000
44600	<u>COPIES</u> - The City charges fees for the photocopying of documents requested by the public.	500
44710	<u>TOW / IMPOUND</u> - The City charges a fee to recover a vehicle that has been impounded.	1,000
45000	<u>MISC. INCOME / DONATIONS</u> - This account is used to account for 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.	3,000
44840	<u>FIRE DISTRICT ADMIN. REIM.</u> - The City contracts with the Wheatland Fire Authority to provide clerical and administrative support services to the Authority.	800
48000	<u>GENERAL FUND COST ALLOCATION</u> - The City applies a Indirect Cost factor to all of the direct operating departments and development applications as approved by Reso. No. 01-07(revised).	200,000

City of Wheatland
Approved Budget
Fiscal Year 2015-2016
General Fund - 101.000

Expense and Fund Summary:

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
10	City Council	7,100	13,900	11,200	14,100
40	City Manager & City Clerk	198,400	224,600	213,500	240,000
45	Administrative Services	63,400	53,400	65,600	72,700
50	Community Development	226,400	167,400	215,900	241,000
60	Police Department	697,700	790,500	736,800	809,700
70	Fire Department	130,400	151,700	151,700	154,400
90	Parks, Recreation & Facilities Maint.	60,700	59,000	62,700	54,600
Total Expenditures		<u>1,384,100</u>	<u>1,460,500</u>	<u>1,457,400</u>	<u>1,586,500</u>
Total Revenues (page 3)		<u>1,371,400</u>	<u>1,301,800</u>	<u>1,302,100</u>	<u>1,315,800</u>
Revenue Over (Under) Expenditures		(12,700)	(158,700)	(155,300)	(270,700)
Other Sources (Uses) of Funds:					
Transfer in - Community Garden					10,000
SACOG Grant Reimb. (B/P)					55,000
Transfer in - CDBG fund balance		0	30,800	30,800	0
Contingent Cash Released		0	170,000	170,000	187,000
Transfer in - Impact Fees (Fire)		0	18,900	18,900	18,900
Transfer in - BSCC		40,400	63,700	63,700	55,000
Transfer in - Abandoned Vehicles		0	10,100	10,100	10,000
Transfers out - Streets		(77,700)	(61,700)	(35,700)	(33,400)
Transfers out - Building Inspection		0	(34,200)	(17,100)	(18,700)
Transfer Out - L & L Districts		0	(17,400)	(26,700)	(20,200)
Net Transfers		<u>(37,300)</u>	<u>180,200</u>	<u>214,000</u>	<u>263,600</u>
Total Change in Fund Balance		<u>(50,000)</u>	<u>21,500</u>	<u>58,700</u>	<u>(7,100)</u>
Beginning Fund Resources		<u>517,800</u>	<u>493,500</u>	<u>467,800</u>	<u>526,500</u>
Ending Fund Resources		<u>467,800</u>	<u>515,000</u>	<u>526,500</u>	<u>519,400</u>
Contingent Cash Balance		402,700	653,100	482,700	555,700

6/2/15

City of Wheatland
Staffing Budget
Fiscal Year 2015-2016
ALL FUNDS

POSITION	Full Time Equivalent		Increase (Decrease)
	2015-2016	2014-2015	
<u>Administration</u>			
City Manager	0.50	0.50	
City Clerk/Administrative Clerk	1.00	1.00	
Director of Administrative Services	0.50	0.50	
Senior Accountant	1.00	0.33	0.67
Senior Account Clerk	1.00	1.00	
Account Clerk	1.00	1.00	
	5.00	4.33	0.67
<u>Police</u>			
Chief	1.00	1.00	
Sergeant	2.00	2.00	
Corporal	1.00	0.00	1.00
Officer	4.00	4.75	(0.75)
Administrative Assistant	0.75	1.00	(0.25)
Reserve Officer	0.25	0.25	
	9.00	9.00	0.00
<u>Public Works</u>			
Director	1.00	1.00	
Superintendent	1.00	1.00	
Water/Sewer Plant Operator	2.00	1.00	1.00
W/S Plant Operator In Training	0.00	1.00	(1.00)
Maintenance Worker	3.00	3.00	
Seasonal Worker	0.25	0.00	0.25
On Call-As Needed	0.16	0.30	(0.14)
	7.41	7.30	0.11
TOTAL CITY STAFFING	21.41	20.63	0.78

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

City of Wheatland
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City Council - 10

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Stipends	6,000	6,000	6,000	6,000
50500	Payroll Expenses & Benefits	1,000	900	900	900
	Subtotal Personnel	<u>7,000</u>	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>
SUPPLIES & SERVICES:					
51000	Office Expense	0	300	500	500
51500	Telephone				
52200	Dues & Subscriptions	0	2,700	2,500	2,700
52400	Travel & Meetings	100	4,000	1,300	4,000
	Subtotal Supplies & Services	<u>100</u>	<u>7,000</u>	<u>4,300</u>	<u>7,200</u>
	Department Total	<u>7,100</u>	<u>13,900</u>	<u>11,200</u>	<u>14,100</u>

**City of Wheatland
2015/2016 Budget Detail
City Council Budget**

ACTIVITY DESCRIPTION

The City Council consists of five members elected at large as representatives of the citizens to make legislative decisions and create public policy for the City. The Mayor and the Vice Mayor are selected annually from the Council members.

Personnel

	<u>Budget</u>
50100 <u>STIPENDS</u> - Government Code Section 36516 allows for up to \$300 per month per council member for Cities of less than 35,000 population. The City's stipend is currently \$100 per month.	6,000
50500 <u>PAYROLL EXPENSES & BENEFITS</u> - This budget is for the costs related to paying the Council stipend and includes the City's share of FICA and Medicare and worker's comp. insurance.	900
51000 <u>OFFICE EXPENSE</u> - This provides general office supplies for Council Members as needed.	500
52200 <u>DUES and SUBSCRIPTIONS</u> - This budget item is for the City's annual membership in the League of California Cities.	2,700
52400 <u>TRAVEL and MEETINGS</u> - This budget provides for Council members who may request reimbursement of out-of-pocket expenses to attend conferences or meetings that are held outside of the City.	4,000

City of Wheatland
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City Manager and City Clerk - 40

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Salaries & Wages	68,400	78,400	74,100	80,200
50500	Payroll Expenses & Benefits	16,000	18,900	17,500	19,400
	Subtotal Personnel	<u>84,400</u>	<u>97,300</u>	<u>91,600</u>	<u>99,600</u>
SUPPLIES & SERVICES					
51000	Office Expense	6,100	6,000	4,800	6,000
51400	Utilities	4,300	4,000	5,000	5,000
51500	Telephone	2,700	3,200	1,800	2,500
51600	Rents and Leased Equip.	8,900	9,500	9,500	9,500
52000	Attorney	15,700	20,000	17,500	25,000
52050	Other Contracted Services	34,000	35,000	31,500	43,000
52200	Dues & Subscriptions	3,700	1,000	1,000	1,000
52400	Travel & Training	4,500	5,000	4,000	5,000
52460	Insurance - Liability	20,400	25,800	30,600	27,200
53000	Miscellaneous	300	1,000	0	1,000
53500	Elections	0	2,500	0	0
53900	Interest Expense	5,000	6,000	5,100	5,100
54100	Capital Lease Expense	7,600	7,300	7,600	7,600
54500	Small Equipment	800	1,000	3,500	2,500
	Subtotal Supplies & Services	<u>114,000</u>	<u>127,300</u>	<u>121,900</u>	<u>140,400</u>
CAPITAL OUTLAY					
54000	Capital Outlay	0	0	0	0
	Department Total	<u>198,400</u>	<u>224,600</u>	<u>213,500</u>	<u>240,000</u>

**City of Wheatland
2015/2016 Budget Detail
City Manager & City Clerk Budget**

ACTIVITY DESCRIPTION

This budget includes funding for the General Fund portion of the City Manager and City Clerk positions and their operations. It also includes the costs of the General Fund portion of operating the City Hall facility.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - This is the General Fund portion of the gross wages for the City Manager and City Clerk.	80,200
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	19,400
<u>Supplies and Services</u>	
51000 <u>OFFICE EXPENSE</u> - This provides general supplies such as postage, photocopy paper, bathroom supplies and building cleaning supplies. Also includes \$800. for quarterly employee luncheons .	6,000
51400 <u>UTILITIES</u> - This line item accounts for the PG&E electricity for the City Hall building.	5,000
51500 <u>TELEPHONE</u> - This budget is to account for the general fund portion of telephone costs at the City Hall building and City Manager cell phone.	2,500
51600 <u>RENTS & LEASED EQUIPMENT</u> - This line item is the lease of the copier in City Hall and offsite records storage.	9,500
52000 <u>CITY ATTORNEY</u> - The City contracts with Bartkiewicz, Kronick & Shanahan for City Attorney services. This budget line item is for the general fund portion of legal services.	25,000
52050 <u>OTHER CONTRACTED SERVICES</u> - This budget includes \$24,000 for the lobbyist that is working for the City; \$10,000 for PERS feasibility cost study; pest control services, drinking water for City Hall and an other contractual services as needed.	43,000
52200 <u>DUES AND SUBSCRIPTIONS</u> - This line item accommodates dues for City Clerk associations and subscription to the Wheatland Citizen.	1,000
52400 <u>TRAVEL AND TRAINING</u> - The City recognizes the value and need for management staff to stay current on issues affecting the City. This budget allows for the travel costs and session fees for attendance of out of the area meetings and training.	5,000
52460 <u>INSURANCE - LIABILITY</u> - The City is a member of PARSAC, an insurance pool for local government agencies in California. This cost is allocated 40%, 30% & 30% to the General, Water and Sewer Funds.	27,200
53000 <u>MISCELLANEOUS</u> - This provides for unexpected expenses during the year.	1,000
53500 <u>ELECTIONS</u> - This is the cost allocated by Yuba County for elections.	0
53900 <u>INTEREST EXPENSE</u> - The interest portion of the lease/purchase of City Hall	5,100
54100 <u>CAPITAL LEASE EXPENSE</u> - This is the principal amount for the lease-purchase of the City Hall building. This 15 year agreement will be paid off in 2023.	7,600
54500 <u>SMALL EQUIPMENT</u> - This amount is to provide for the acquisition of small equipment and computer replacement as may be necessary.	2,500

City of Wheatland
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Administrative Services - 45

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Salaries & Wages	45,100	30,400	42,600	36,600
50500	Payroll Expenses & Benefits	8,500	7,200	8,400	8,600
	Subtotal Personnel	<u>53,600</u>	<u>37,600</u>	<u>51,000</u>	<u>45,200</u>
SUPPLIES & SERVICES					
51000	Office Expense	700	1,500	1,500	2,000
52050	Other Contracted Services	6,900	10,000	10,800	12,000
52200	Dues & Subscriptions	100	300	100	300
52400	Travel & Training	0	500	0	1,000
52450	Bank Charges	2,100	2,000	2,200	2,200
54500	Small Equipment		1,500	0	10,000
53000	Miscellaneous		0		
	Subtotal Supplies & Services	<u>9,800</u>	<u>15,800</u>	<u>14,600</u>	<u>27,500</u>
	Department Total	<u>63,400</u>	<u>53,400</u>	<u>65,600</u>	<u>72,700</u>

**City of Wheatland
2015/2016 Budget Detail
Administrative Services Budget**

ACTIVITY DESCRIPTION

The Administrative Services Budget includes funding for the General Fund portion of the Administrative Services Director, Senior Accountant and two clerical. This department is responsible for all financial and personnel services to the City such as payroll, accounts receivable, accounts payable and other related services.

Personnel

Budget

50100 <u>SALARIES & WAGES</u> - This account provides for the gross salaries of the General Fund portion of the employees described above.	36,600
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	8,600

Supplies and Services

51000 <u>OFFICE EXPENSE</u> - This provides general office supplies, and small office repairs and improvements for the City's Administrative Services operations.	2,000
52050 <u>OTHER CONTRACTED SERVICES</u> - This budget is for General Fund portions of annual audit services, computer software subscription and computer network services.	12,000
52200 <u>DUES AND SUBSCRIPTIONS</u> - This line item accommodates dues for the California Society of Municipal Finance Officers.	300
52400 <u>TRAVEL AND TRAINING</u> - The City recognizes the value and need for management staff to stay current on issues affecting the City. This budget allows for the travel costs and session fees for attendance of out of the area meetings and training.	1,000
52450 <u>BANK CHARGES</u> - The bank is charging a monthly account analysis fee.	2,200
54500 <u>SMALL EQUIPMENT</u> - This provides for ongoing hardware and software enhancements to the computer system in City Hall and the acquisition of a storage container to be used for records storage.	10,000

City of Wheatland
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Community Development - 50

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Salaries & Wages	2,700	3,000	2,400	3,000
50500	Payroll Expenses & Benefits	400	500	500	500
	Subtotal Personnel	<u>3,100</u>	<u>3,500</u>	<u>2,900</u>	<u>3,500</u>
SUPPLIES & SERVICES:					
51000	Office Expense	500	1,000	0	1,500
52010	Planner	113,000	75,000	104,800	100,000
52020	Engineer	91,400	55,000	67,400	60,000
52050	Other Contracted Services	16,700	27,900	35,000	70,000
52060	Building Inspector(Code Enforcement)	1,700	5,000	5,800	6,000
	Subtotal Supplies & Services	<u>223,300</u>	<u>163,900</u>	<u>213,000</u>	<u>237,500</u>
	Department Total	<u><u>226,400</u></u>	<u><u>167,400</u></u>	<u><u>215,900</u></u>	<u><u>241,000</u></u>

**City of Wheatland
2015/2016 Budget Detail
Community Development Department Budget**

ACTIVITY DESCRIPTION

The Community Development Department provides land use and City infrastructure planning and management services to the City and to City customers.

<u>Personnel</u>	<u>Budget</u>
50100 <u>STIPENDS</u> - This budget includes a \$50 per month stipend for Planning Commission members.	3,000
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This represents the payroll burden costs of employer share of FICA & Medicare, worker's compensation insurance and allocation of unemployment costs.	500
<u>Supplies and Services</u>	
51000 <u>OFFICE EXPENSE</u> - This provides for public hearing notices and miscellaneous office supplies.	1,500
52010 <u>PLANNER</u> - The City contracts for planning services with Raney Planning and Management. A portion of this cost is offset from fees for planning services and overhead allocation to planning projects. It also contains costs for working on grants that will ultimately be reimbursed to the City by SACOG.	100,000
52020 <u>CITY ENGINEER</u> - The City contracts with Coastland Engineering for engineering services. A portion of this cost is offset by fees for services and overhead allocation to planning projects. This budget line item is for the General Fund portion of engineering services.	60,000
52050 <u>OTHER CONTRACTED SERVICES</u> - The City is billed by the County of Yuba for a portion of the Local Agency Formation Commission (LAFCO) budget and \$20,000 is included for this cost. Also included is \$3,500 for the City's share of funding the Yuba Sutter Economic Development Corporation. Includes \$30,000 first year expense of acquisition and setup of Geobased tracking software.	70,000
52060 <u>BUILDING INSPECTOR - CODE ENFORCEMENT</u> - This is time that the Building Official spends on code enforcement or nuisance abatement in the City.	6,000

City of Wheatland
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Public Safety - Police Department - 60

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Salaries & Wages - Regular & OT	429,800	466,000	467,600	442,400
50500	Payroll Expenses & Benefits	105,700	129,000	112,400	135,700
	Subtotal Personnel	<u>535,500</u>	<u>595,000</u>	<u>580,000</u>	<u>578,100</u>
SUPPLIES & SERVICES:					
51000	Office Expense	7,400	6,500	6,200	6,500
51200	Uniform Allowance	9,000	10,000	7,800	10,000
51400	Utilities	7,200	8,000	5,300	8,000
51500	Telephone	12,800	12,000	11,700	12,000
51600	Rents and Leases	3,800	4,000	3,600	4,000
51700	Equipment Maint.	10,400	10,000	11,100	10,000
51750	Fuel	20,900	16,000	13,700	16,000
51800	Bldg & Grounds Maint	0	2,500	700	2,500
52000	Attorney	1,800	4,000	0	4,000
52050	Other Contracted Services	48,900	45,000	40,200	59,100
52055	Recruitment Expense	0	3,500	2,900	3,500
52400	Travel & Training	2,800	7,000	2,000	7,000
52640	Small Arms and Ammunition	3,100	12,500	10,400	7,500
54500	Small Equipment.	7,600	6,500	1,100	11,500
	Miscellaneous	1,500		100	
	Subtotal Supplies & Services	<u>137,200</u>	<u>147,500</u>	<u>116,800</u>	<u>161,600</u>
CAPITAL OUTLAY:					
54000	Capital Outlay	<u>25,000</u>	<u>48,000</u>	<u>40,000</u>	<u>70,000</u>
	Department Total	<u>697,700</u>	<u>790,500</u>	<u>736,800</u>	<u>809,700</u>

**City of Wheatland
2015/2016 BUDGET DETAIL
Police Department Budget**

ACTIVITY DESCRIPTION

The Police Department is responsible for providing all police-related services for the City, including: Administration, Uniformed Patrol, Investigative Services, Traffic Enforcement and Special Patrol Services for School and Public Events. Budgeted staffing levels for the department are:

Chief of Police	1
Sergeant	2
Corporal	1
Police Officers - FTE	4
Reserve Officers	0.25
Administrative Assistant	0.75

Personnel

Budget

50100 **SALARIES & WAGES** - This includes the estimated gross salaries payable from General Fund revenues for the above staffing level. This budget assumes that the City will receive 100% of the SLESF funding received in the prior year. This budget provides for the continuance of a 3/4 time Administrative Assistant in the front office of the police Department. This budget includes \$32,900 for budgeted overtime which is 7.5% of sworn paid time. 442,400

50500 **PAYROLL EXPENSES AND BENEFITS** - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits. 135,700

Supplies and Services

51000 **OFFICE EXPENSE** - This provides for general office supplies such as copy paper, computer supplies and postage. 6,500

51200 **UNIFORM ALLOWANCE** - Sworn officers are allowed a \$1,000 per year allowance to cover the costs of uniforms and related equipment. 10,000

51400 **UTILITIES** - This line item accounts for the cost to PG&E for electricity and natural gas for the Police facility. 8,000

51500 **TELEPHONE** - This budget provides for WAN/Internet, cell phones, the emergency number at Yuba County Dispatch Center, secure data circuit for CLETS and the main facility line of 633-2016. 12,000

51600 **RENTS AND LEASES** - This is the Police Department copier lease. 4,000

51700 **EQUIPMENT MAINT.** - This item is for the ongoing maintenance and general repair of department vehicles and equipment. 10,000

51750 **FUEL** - This line item is to account for gasoline for the Police Department vehicles. 16,000

51800 **BUILDING AND GROUNDS MAINTENANCE** - This budget allows for the ongoing maintenance and pest control for the Police facility. 2,500

52000 **ATTORNEY** - Any time incurred by the City Attorney directly related to Police Services is charged here. 4,000

52050 **OTHER CONTRACTED SERVICES** - This budget includes funding for the following services: Dispatch with Yuba County, computer service technician, Department manual with Lexipol, Mobile EOC with Yuba County and Sexual Assault exams with Ride Out Hospital. 59,100

52055	<u>RECRUITMENT EXPENSE</u> -Expense involved in the ongoing function of recruiting new personnel.	3,500
52400	<u>TRAVEL AND TRAINING</u> - This budget allows for the travel costs and session fees for staff when assigned to attend training. Some of these are eligible for POST reimbursement, however this is subject to actions taken by the state legislature.	7,000
52640	<u>SMALL ARMS AND AMMUNITION</u> - This provides for the maintenance of the departmental weapons and acquisition of ammunition.	7,500
54500	<u>SMALL EQUIPMENT</u> - This line item is for the replacement of small equipment and related parts. Includes replacement of Server for the department.	11,500

Capital Outlay

54000		
	<u>CAPITAL OUTLAY</u> - This provides for the acquisition of In-Car and Body Cameras at \$25,000 and the acquisition of one new Patrol vehicle at \$45,000.	70,000
		809,700

City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Supplemental Law Enforcement Fund - 101.062

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
43050	Grant Revenue	100,000	100,000	100,000	100,000
44000	Interest	100			
	Total Revenue	<u>100,100</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
EXPENDITURES					
PERSONNEL:					
Police - 060					
50100	Salaries & Wages	100,100	100,000	100,000	100,000
50500	Payroll Expenses & Benefits				
	Total Expenses	<u>100,100</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

This is the continuation of the SLES program where each public safety agency is allocated \$100,000 to provide for greater Police services.

Bureau of State and Community Corrections Fund - Fund 101.063

REVENUES					
	Grant revenue	35,000	31,000	51,000	55,000
EXPENDITURES					
54500	Small Equipment		0		
	Transfer to General Fund	41,900	25,000	63,700	55,000
	Transfer to Capital Improvements	7,100			
	BEGINNING FUND BALANCE	26,700	20,000	12,700	0
	ENDING FUND BALANCE	<u>12,700</u>	<u>26,000</u>	<u>0</u>	<u>0</u>

City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Vehicle Abatement Fund - 101.064

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
42120	Vehicle Abatement	20,300	10,000	13,500	10,000
44000	Interest		100	0	
	Total Revenue	<u>20,300</u>	<u>10,100</u>	<u>13,500</u>	<u>10,000</u>
	 Net Income (loss)		10,100	13,500	10,000
	 Transfer to General Fund	15,400	10,100	13,500	10,000
	 Beginning Fund Balance		0	0	0
	 Ending Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>

The voters of Yuba County approved an annual fee for each registered vehicle to fund abandoned vehicle abatement. This fund accounts for the reimbursement per towed abandoned vehicle that is received by the City. 10,000

City of Wheatland
Approved Budget
Fiscal Year 2015-2016

Fire - 70

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
SUPPLIES & SERVICES:					
52050	Other Contracted Services	108,800	108,800	132,800	135,500
29010	Due to Wheatland Fire Prot. Dist.	21,600	42,900	18,900	18,900
	Subtotal Supplies & Services	130,400	151,700	151,700	154,400
	Department Total	130,400	151,700	151,700	154,400

**City of Wheatland
2015/2016 BUDGET DETAIL
Fire Services Budget**

ACTIVITY DESCRIPTION

Effective 01/01/06, the City entered into a Joint Powers Agreement with the Plumas Brophy Fire District to create the "Wheatland Fire Authority".

Supplies and Services

	<u>Budget</u>
52050 <u>OTHER CONTRACTED SERVICES</u> - The JPA called for an initial funding level from the City to the JPA of 90% of the City's 2005/2006 Fire Department budget. This budget estimate is for funding at 100% of the City's 2005/2006 budget level plus a cost of living adjustment for the subsequent years.	135,500
29010 <u>DUE TO OTHER FUNDS/AGENCIES</u> - The City has been contributing \$18,900 annually from Fire Impact Fees, which is one-half of the annual payment on the newest engine. The City will borrow the \$18,900 from the Street Circulation Impact Fee account as the Fire Impact Fee account has been depleted.	18,900
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City of Wheatland
Approved Budget
Fiscal Year 2015-2016

Public Works
Parks, Recreation & Facilities Maintenance - 080

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
PERSONNEL:					
50100	Salaries & Wages	28,300	23,800	28,800	18,600
50500	Payroll Expenses & Benefits	8,100	8,600	8,400	7,000
	Subtotal Personnel	<u>36,400</u>	<u>32,400</u>	<u>37,200</u>	<u>25,600</u>
SUPPLIES & SERVICES:					
51000	Office Expense				
51150	Supplies	9,900	8,000	6,300	8,000
51200	Clothing Allowance	800	1,000	800	1,000
51400	Utilities	4,900	6,000	2,500	6,000
51500	Telephone	1,800	2,000	1,500	1,500
51600	Rents and Leased Equipment.	300	500	0	500
51700	Equipment Maint.			3,700	
51750	Fuel	400	600	1,700	1,500
51800	Building & Grounds Maint				
52050	Other Contracted Services	3,900	5,000	5,200	5,000
52400	Travel and Training				2,000
53000	Miscellaneous			1,800	
54500	Small Equipment	500	500	0	500
	Subtotal Supplies & Services	<u>22,500</u>	<u>23,600</u>	<u>23,500</u>	<u>26,000</u>
CAPITAL EXPENDITURES:					
54000	Capital Expense	1,800	3,000	2,000	3,000
	Total Department Expenses	<u>60,700</u>	<u>59,000</u>	<u>62,700</u>	<u>54,600</u>

**City of Wheatland
2015/2016 Budget Detail
Public Works - Parks, Recreation & Facilities Maintenance Department Budget**

ACTIVITY DESCRIPTION

The Public Works - Parks, Recreation & Facilities Maintenance Department is responsible for the maintenance of City parks, general facilities, drainage facilities and Community Center.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - This includes the gross wages of the Public Works staff when they are assigned to General Fund services.	18,600
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	7,000

Supplies and Services

51150 <u>SUPPLIES</u> - Included in this account are grounds maintenance supplies such as fertilizer and plants, bathroom supplies, safety equipment and supplies for the	8,000
51200 <u>CLOTHING ALLOWANCE</u> - The City provides boots and other work clothes for Public Works employees.	1,000
51400 <u>UTILITIES</u> - This line item accounts for PG&E electricity and natural gas at the City's parks and the Community Center.	6,000
51500 <u>TELEPHONE</u> - This budget is to account for the general fund portion of the Public Works telephone costs.	1,500
51700 <u>EQUIPMENT MAINT.</u> - The cost of maintenance of grass mowing equipment is accounted for here.	
51600 <u>RENTS AND LEASED EQUIP.</u> - The City has a land lease with Union Pacific Railroad for Front Street Park.	500
51750 <u>FUEL</u> - Gas for equipment and vehicles.	1,500
52050 <u>OTHER CONTRACTED SERVICES</u> - Provides for the purchase of outside services as may be necessary.	5,000
52400 <u>TRAVEL AND TRAINING</u> - This is to provide for staff training in pesticide application and to allow the City to acquire controlled pesticides.	2,000
54500 <u>SMALL EQUIPMENT</u>	500
54000 <u>CAPITAL EXPENDITURES</u> - This is the General Fund portion of fencing on Second Street and Canopy at Corp. Yard.	3,000

City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Public Safety - Building Inspection Fund - 101.020

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
Revenue					
41200	Building Permits & Plan Check	160,900	17,000	43,500	40,000
	Plan Check	12,900	3,000		5,000
	Total Revenue	173,800	20,000	43,500	45,000
Expenses					
PERSONNEL:					
Building - 050					
50100	Salaries & Wages	7,900	11,500	8,500	13,500
50500	Payroll Expenses & Benefits	2,800	3,500	3,100	4,000
	Subtotal Personnel	10,700	15,000	11,600	17,500
SUPPLIES & SERVICES:					
51000	Office Expense	1,500	3,000	500	1,000
52010	Planner		500	0	500
52020	Engineer	15,700	10,000	38,200	25,000
52050	Other Contracted Services	62,000	120,000	41,500	75,000
	Subtotal Supplies & Services	79,200	133,500	80,200	101,500
	Total fund expenses	89,900	148,500	91,800	119,000
	Net Income (Loss)	83,900	(128,500)	(48,300)	(74,000)
	Beginning Fund Balance	86,500	94,300	86,500	55,300
	Transfer in from General Fund	0	34,200	17,100	18,700
	Ending Fund Balance	86,500	0	55,300	0

**City of Wheatland
2015/2016 Budget Detail
Building Inspection Fund Budget**

The building fund is used to track the actual revenues and costs of building inspection. This service is part of the general fund but is operated similar to an enterprise fund in that the fees are designed to cover the cost of providing the service.

Revenue	Budget
41200 <u>BUILDING PERMITS AND PLAN CHECK REVENUE</u> - This budget assumes very limited activity for new construction. Should developer/builder activity increase, this estimate will change substantially.	45,000
Expenses	
50100 <u>SALARIES & WAGES</u> - This is a portion of the time of a Senior Account Clerk position who processes the permit applications and schedules the inspections.	13,500
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - These budgets are for the payroll burden costs such as employer share of FICA & Medicare, worker's compensation insurance and allocation of unemployment costs.	4,000
<u>Supplies and Services</u>	
51000 <u>OFFICE EXPENSE</u> - For building inspection office supplies, includes the purchase of updated code books.	1,000
52010 <u>PLANNER</u> - The City contracts for planning services with Raney Planning and Management. Costs specifically related to building permits are charged here.	500
52020 <u>ENGINEER</u> - For Engineering support services in reviewing building plans	25,000
52050 <u>OTHER CONTRACTED SERVICES</u> - The City contracts with the Coastland Engineering for the provision of plan review and inspection services. This amount includes the completion of the Mercy Housing rehabilitation project for which the revenue was collected in 2013-2014 and for routine plan check and inspections.	75,000

City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Gas Tax Fund - 102.000 - Street Maintenance

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
43150	Gas Tax revenue	103,400	94,400	116,500	100,900
43155	Yuba County Measure D	4,300	4,500	4,500	4,500
45000	Highway 65 Maint.	0	50,000	50,000	50,000
44000	Interest				
45000	Sidewalk Grant (PARSAC)			7,500	
	Total Revenue	107,700	148,900	178,500	155,400
EXPENDITURES					
PERSONNEL:					
Admin. - 040					
50100	Salaries	7,100	6,200	6,800	6,500
50500	Payroll Expenses & Benefits	1,100	900	1,000	1,000
Public Works - 080					
50100	Salaries & Wages	42,700	56,900	45,100	59,100
50500	Payroll Expenses & Benefits	12,200	14,400	13,100	13,800
	Subtotal Personnel	63,100	78,400	66,000	80,400
INDIRECT COST ALLOCATION					
		12,000	17,700	18,100	21,800
SUPPLIES & SERVICES:					
51150	Supplies	19,600	18,000	12,400	15,000
51210	Clothing Allowance	800	1,000	900	1,000
51400	Utilities	21,500	23,000	20,800	23,000
51500	Telephone	1,500	1,500	1,300	1,500
51600	Rents and Leased Equip.				
51700	Equipment Maint.			200	
51750	Fuel	3,000	3,500	1,700	3,000
52000	Attorney				
52010	Planner				
52020	Engineer	21,100	15,000	24,500	20,000
52050	Other Contracted Services	11,300	8,000	20,600	20,000
52200	Dues and Subscriptions	200		600	
52400	Travel & Training				2,000
54500	Small Equipment	500	1,500	0	1,500
	Subtotal Supplies & Services	79,500	71,500	83,000	87,000
54000	Capital Outlay	40,800	43,000	37,100	33,000
	Total Expenses	195,400	210,600	204,200	222,200
	Net Income (loss)	(87,700)	(61,700)	(25,700)	(66,800)
49010	Transfer in from TDA fund	0	0		33,400
49010	Transfer in from General fund	77,700	61,700	35,700	33,400
	Beginning Fund Balance	0	0	(10,000)	0
	Ending Fund Balance	(10,000)	0	0	0

City of Wheatland
2015/2016 Budget Detail
Public Works - Gas Tax Street Maintenance Fund Budget

ACTIVITY DESCRIPTION

The Public Works - Gas Tax Street Maintenance Fund is used to account for the City of Wheatland's Public Works activities that are for the preservation and upkeep of its road system. Activities include street maintenance such as patching of road surfaces, maintaining signage, cleaning of culverts and drains and mowing and tree trimming within the street right of ways.

<u>Revenues</u>	<u>Budget</u>
43150 HUTA Gas taxes	100,900
43155 Yuba County Measure D	4,500
45000 Hiway 65 Maintenance - The City has entered into a contract with Cal Trans for the maintenance of Hiway 65 in the City limits.	50,000
<u>Expenditures</u>	
50600 Indirect Cost Allocation	21,800
<u>Personnel</u>	
51400 <u>SALARIES & WAGES</u> - This includes street maintenance salaries and wages for the Administration and Public Works Departments. This includes a 1/4 time FTE to perform work on the Hiway 65 ROW under our maintenance contract with Caltrans.	65,600
51500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	14,800
<u>Supplies and Services</u>	
51150 <u>SUPPLIES</u> - This is a catch all budget for street maintenance needs such as sand, gravel, asphalt, hardware, signs, drainage piping, tree trimming supplies, small tools,	15,000
51210 <u>CLOTHING ALLOWANCE</u> - Street related share of boots and other work clothes for Public Works employees.	1,000
51400 <u>UTILITIES</u> - This line item accounts for the PG&E costs for street lighting that is not within the City's Landscaping and Lighting Districts.	23,000
51500 <u>TELEPHONE</u> - This budget is to account for the streets portion of Public Works communications costs.	1,500
51600 <u>RENTS & LEASED EQUIPMENT</u> - This line item is for the occasional equipment rental needs for street maintenance.	
51700 <u>EQUIPMENT MAINTENANCE</u> - This allows Public Works to maintain equipment such as trucks, bobcat and backhoe used for street maintenance.	
51750 <u>FUEL</u> - Gas needed to operate Public Works trucks and equipment for street	3,000
52000 <u>ATTORNEY</u> - For City Attorney costs related to street issues.	0
52010 <u>PLANNER</u> - For City Planner costs related to street issues.	0
52020 <u>ENGINEER</u> - This budget is for street related engineering services provided by Coastland related to existing streets.	20,000
52050 <u>OTHER CONTRACTED SERVICES</u> - This budget provides for Underground Service Alert, tree trimming services, and other contracted services.	20,000
52200 <u>DUES AND SUBSCRIPTIONS</u> -	
52400 <u>TRAVEL AND TRAINING</u> -	2,000
54500 <u>SMALL EQUIPMENT</u> - This budget allows for the replacement or purchase of small tools and equipment needed for street maintenance.	1,500
<u>Capital Outlay</u>	
54000 <u>CAPITAL OUTLAY</u> - Includes \$15,000 for 4th St. storm drain repair, \$10,000 for Main St. storm drain repair, \$5,000 to replace Hiway 65 Retention Pond pump, \$2,000 Second St. fencing and \$1,000 Corp. Yard canopy.	33,000

49010 TRANSFERS IN - The City's Gas Tax revenues are inadequate to pay for general street maintenance. The City makes up any annual deficit for street maintenance with TDA resources and General Fund resources. There is a total of \$66,800 transferred in, one half from General Fund and one half from TDA funds.

66,800

City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Transportation Development Act Fund - 104.000

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
48000	Developer Contributions				
43010	TDA Revenue - LTF	80,800	55,400	67,800	63,200
43011	TDA Revenue - STA				
44000	Interest income	100	100	(100)	
	Total Revenue	<u>80,900</u>	<u>55,500</u>	<u>67,700</u>	<u>63,200</u>

59010 Transfers out:

Transfer to Fund 102.000 for Street Maintenance projects	0	0		33,400
Transfer to Capital Projects Fund - 104.010 for street projects	47,600	155,500	155,500	53,500
Total transfers out for street purposes	<u>47,600</u>	<u>155,500</u>	<u>155,500</u>	<u>86,900</u>
Total expenses and transfers out	<u>47,600</u>	<u>155,500</u>	<u>155,500</u>	<u>86,900</u>
Resources added (reduced)	33,300	(100,000)	(87,800)	(23,700)
Beginning Fund Balance	78,200	100,000	111,500	23,700
Ending Fund Balance	<u>111,500</u>	<u>0</u>	<u>23,700</u>	<u>0</u>

City of Wheatland
2015/2016 Budget Detail
Public Works - Transportation Development Act Fund Budget

ACTIVITY DESCRIPTION

The Public Works - Transportation Development Act (TDA) Fund is used to account for the public transit and street construction and maintenance costs funded with TDA money. TDA money is an allocation of the State of California Sales tax. taxes.

Supplies and Services

Budget

Transfers out

59010 <u>Transfers Out</u> - the City established a construction fund in 2006/2007 (Fund 104.010) in order to separate all other street funding activity from TDA funding. Transfers are made from 104.000 to 102.000 to partially fund street maintenance projects.	53,500
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City of Wheatland
Approved Budget
Fiscal Year 2015-2016
General Construction Fund - 104.010

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
	Safe Route To School Wheatland Rd.		319,600		312,600
	Safe Route To School Gap Closure		270,200		257,000
	SRTS Receivables	56,000			42,900
	Misc.	1,500			
	Total Revenue	57,500	589,800		612,500
49010	Operating transfers in to fund projects: TDA fund -		155,500	155,500	53,500
	General fund - drainage projects				
	Total transfers in		<u>155,500</u>	<u>155,500</u>	<u>53,500</u>
	Total available resources	<u>57,500</u>	<u>745,300</u>	<u>155,500</u>	<u>666,000</u>
CAPITAL PROJECTS:					
60022	SRTS Wheatland Road	18,600	319,600	7,000	312,600
60024	SRTS Gap Closure	24,500	270,200	13,200	257,000
60030	Sidewalk repairs				43,500
60040	Slurry Seal projects	2,200	145,000	133,400	
	ADA Compl. Projects - Streets		10,000		10,000
	Total Expenses	45,300	744,800	153,600	623,100
	Net Income (loss)	12,200	500	1,900	42,900
	Beginning Fund Balance	(57,000)	(8,200)	(44,800)	(42,900)
	Ending Fund Balance Available for Street Projects	(44,800)	(7,700)	(42,900)	0

**City of Wheatland
2015/2016 Budget Detail
General Construction Fund Budget**

ACTIVITY DESCRIPTION

The General Construction Fund Budget was established in fiscal year 2006/2007 in order account for non-enterprise fund projects that are funded through multiple sources.

Revenue

The City will receive reimbursement from two Federal grants for the Safe routes To School Projects.

Budget

612,500

Capital Projects

SRTS Wheatland Road

312,600

SRTS Gap Closures

257,000

ADA Projects - Streets and Sidewalks

53,500

Transfers In

This transfer In is the Transportation Development Act funds that are available for street maintenance repair projects.

53,500

City of Wheatland
Approved Budget
Fiscal Year 2015-2016
Water Fund - 110,000

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
47000	Utility Revenue	750,500	765,000	813,500	825,000
47010	Penalties	14,500	13,000	14,000	14,000
48000	Misc Income	3,200	2,500	1,500	1,500
44000	Interest Income	1,400	500	600	600
	Total Revenue	<u>769,600</u>	<u>781,000</u>	<u>829,600</u>	<u>841,100</u>
EXPENDITURES					
PERSONNEL:					
Admin. - 040					
50100	Salaries & wages	73,900	77,500	71,600	85,500
50500	Payroll Expenses & Benefits	23,100	19,900	18,400	21,600
Public Works - 080					
50100	Salaries & Wages - PW	158,100	141,800	169,500	126,300
50500	Payroll Expenses & Benefits	33,600	31,200	39,300	30,500
		<u>288,700</u>	<u>270,400</u>	<u>298,800</u>	<u>263,900</u>
50600	INDIRECT COST ALLOCATION	61,000	61,900	75,200	70,300
SUPPLIES AND SERVICES					
51000	Office Expense	(2,900)	5,000	4,800	5,000
51150	Supplies	50,100	50,000	56,300	50,000
51200	Clothing allowance	900	1,000	1,000	1,000
51400	Utilities	81,500	78,000	53,800	60,000
51500	Telephone	3,700	3,800	3,300	3,000
51600	Rents and Leased Equip.	700	4,000	3,600	3,000
51700	Equipment Maint.				1,000
51750	Fuel	3,000	3,000	3,100	3,000
52000	Attorney	200		2,800	5,000
52020	Engineer	11,900	1,000	44,200	10,000
52050	Other Contracted Services	36,200	50,000	29,600	50,000
52200	Dues & Sub.	12,100	15,000	12,900	15,000
52400	Travel & Training	1,600	2,000	2,900	4,500
52460	Insurance - Liability	14,000	19,300	22,500	18,000
53900	Interest & Principal payments	170,400	170,400	170,400	170,400
54500	Small Equipment	3,900	2,000	0	2,000
	Transfer to Maintenance Reserve	17,100	17,100	17,100	17,100
	Subtotal Supplies and Services	<u>404,400</u>	<u>421,600</u>	<u>428,300</u>	<u>418,000</u>
CAPITAL OUTLAY:					
54000	Capital Outlay	0	73,300	27,700	67,800
	Total Expenses	<u>754,100</u>	<u>827,200</u>	<u>830,000</u>	<u>820,000</u>
	Net Income (loss)	15,500	(46,200)	(400)	21,100
	Beginning Cash Balance	192,300	207,200	207,800	207,400
	Ending Cash Balance	<u>207,800</u>	<u>161,000</u>	<u>207,400</u>	<u>228,500</u>

City of Wheatland
2015/2016 Budget Detail
Public Works - Water Enterprise Fund Budget

ACTIVITY DESCRIPTION

The Public Works - Water Enterprise Fund accounts for all of the revenues and expenses of operating the City's water system. This fund is operated as an enterprise fund meaning that it is entirely fee supported. The City's water system consists of wells and pumping systems, chemical treatment systems, storage tanks and a distribution system of lines and meters.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - These include water system maintenance and operation salaries and wages for the Administration and Public Works Departments.	211,800
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	52,100
 <u>Supplies and Services</u>	
51000 <u>OFFICE EXPENSE</u> - This is for the computer supplies and postage for producing and mailing monthly water bills.	5,000
51150 <u>SUPPLIES</u> - For the ongoing maintenance of the water system. Includes items such as pump and piping parts, water meter repairs, safety equipment and water analyzer parts and repairs. The chemical needs of the water treatment process are also budgeted here.	50,000
51200 <u>CLOTHING ALLOWANCE</u> - The City provides boots and other work clothes for Public Works employees.	1,000
51400 <u>UTILITIES</u> - This expense is for the electricity cost of operating the City's water wells.	60,000
51500 <u>TELEPHONE</u> - This is for the water fund portion of Public Works communications costs.	3,000
51600 <u>RENTS AND LEASED EQUIPMENT</u> - Budget includes the water fund portion of photocopier lease. It also includes 30% of the lease payment for the new City Hall.	3,000
51700 <u>EQUIPMENT MAINTENANCE</u> - Needed for the maintenance of pumps, backup generator, vehicles and other water utility equipment.	1,000
51750 <u>FUEL</u> - Gas for vehicles and equipment to operate the water utility.	3,000
52000 <u>ATTORNEY</u> - To provide for legal services directly related to the provision of water services.	5,000

52020	<u>ENGINEER</u> - Water Fund portion of City Engineering services provided by Coastland.	10,000
52050	<u>OTHER CONTRACTED SERVICES</u> - This account is used to track the costs or outside lab testing, Underground Service Alert, computer system services, Dept. of Health annual permit, backflow connection testing, air quality permits and hazardous material permits.	50,000
52200	<u>DUES AND SUBSCRIPTIONS</u> - Permitting and licensing costs.	15,000
52400	<u>TRAVEL AND TRAINING</u> - This is to allow for continuing training of Public Works employees for the operation of the City's water utility.	4,500
52460	<u>INSURANCE - LIABILITY</u> - The City is a member of PARSAC, a self- insurance pool for local government agencies in California. This cost is allocated 40%, 30% & 30% to the General, Water and Sewer Funds.	18,000
53900	<u>INTEREST AND PRINCIPAL PAYMENTS</u> - The City was successful with a loan and grant application from the US Department of Agriculture for improvements to its water system. The loan calls for interest and principal payments over a 40 year period of about \$170,000.	170,400
54500	<u>SMALL EQUIPMENT</u> - Includes \$2,000 for the purchase or replacement of small tools and equipment and \$1,000 for one third of new towable air compressor.	2,000
	<u>TRANSFER TO LOAN RESERVE</u> - The USDA loan required the City to fund a Debt Service Reserve equal to one year's debt service payment. This has been completed. Now the City is required to fund a Maintenance Reserve in the amount of 10% of the annual debt service.	17,100
50600	<u>INDIRECT COST ALLOCATION</u> - The City allocates administrative costs and overhead to all Operating departments and functions based on compensation and/or purchased Outside Services.	70,300

CAPITAL OUTLAY

54000	<u>CAPITAL OUTLAY</u> - Includes \$50,000 to video and clean Water well filters, \$7,800 to purchase 60 new water meters for planned replacement, \$7,000 for Second St. fencing and \$3,000 for Corp.Yard canopy.	67,800
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City of Wheatland
Approved Budget
Fiscal Year 2015-2016
Sewer Fund - 120,000

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
47000	Utility Revenue	805,200	830,000	904,300	910,000
47010	Penalties	15,500	14,500	15,800	17,000
44000	Interest Income	1,800	1,500	1,800	1,900
45000	Misc. Income				
	Total Revenue	<u>822,500</u>	<u>846,000</u>	<u>921,900</u>	<u>928,900</u>
EXPENDITURES					
PERSONNEL:					
Admin. - 040					
50100	Salaries & wages	95,100	91,900	91,100	102,800
50500	Payroll Expenses & Benefits	19,800	21,100	20,900	21,100
Public Works - 080					
50100	Salaries & Wages	139,100	140,800	155,400	144,500
50500	Payroll Expenses & Benefits	27,700	31,300	33,700	33,800
	Subtotal Personnel	<u>281,700</u>	<u>285,100</u>	<u>301,100</u>	<u>302,200</u>
	INDIRECT COST ALLOCATION	61,300	65,700	76,700	82,100
SUPPLIES & SERVICES:					
51000	Office Expense	3,700	4,500	4,800	4,500
51150	Supplies	19,500	30,000	27,000	30,000
51200	Clothing allowance	900	1,200	1,000	1,200
51400	Utilities	62,400	60,000	56,000	60,000
51500	Telephone	2,700	3,000	2,400	3,000
51600	Rents and Leased Equip.	400	10,000	4,900	10,000
51700	Equipment Maint.			100	
51750	Fuel	2,700	3,000	2,200	3,000
52000	Attorney			500	2,000
52020	Engineer	10,100	30,000	11,100	25,000
52050	Other Contracted Services	53,600	60,000	19,600	50,000
52200	Dues and Subscriptions	18,800	30,000	26,400	30,000
52400	Travel & Training	900	1,500	3,600	3,500
52460	Insurance - Liability	13,500	19,300	22,500	18,000
53000	Misc. - Levy Improvement Assess.			6,700	6,700
54500	Small Equipment	3,100	2,000	0	0
53900	Interest & Principal payments	206,000	206,000	206,000	206,000
	Transfer to bond reserve	20,600	20,600	20,600	20,600
	Subtotal Supplies & Services	<u>418,900</u>	<u>481,100</u>	<u>415,400</u>	<u>473,500</u>
CAPITAL OUTLAY:					
54000	Capital Outlay	0	62,000	13,000	35,000
	Total Expenses	<u>761,900</u>	<u>893,900</u>	<u>806,200</u>	<u>892,800</u>
	Net Income (loss)	<u>60,600</u>	<u>(47,900)</u>	<u>115,700</u>	<u>36,100</u>
	Beginning Cash Balance	<u>628,300</u>	<u>667,500</u>	<u>688,900</u>	<u>804,600</u>
	Ending Cash Balance	<u>688,900</u>	<u>619,600</u>	<u>804,600</u>	<u>840,700</u>

**City of Wheatland
2015/2016 Budget Detail
Public Works - Sewer Enterprise Fund Budget**

ACTIVITY DESCRIPTION

The Public Works - Sewer Enterprise Fund accounts for all of the revenues and expenses of operating the City's sewer system. This fund is operated as an enterprise fund meaning that it is entirely fee supported. The City's sewer system consists of collection lines and a wastewater treatment plant.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - These include sewer system maintenance and operation salaries and wages for the Administration and Public Works Departments.	247,300
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	54,900
<u>Supplies and Services</u>	
51000 <u>OFFICE EXPENSE</u> - This is for the computer supplies and postage for producing and mailing monthly sewer bills.	4,500
51150 <u>SUPPLIES</u> - For the ongoing parts and maintenance of the sewer treatment plant and collection system. Includes items such as pump and piping parts, safety equipment and testing supplies.	30,000
51200 <u>CLOTHING ALLOWANCE</u> - The City provides boots and other work clothes for Public Works employees.	1,200
51400 <u>UTILITIES</u> - This expense is for the electricity cost of operating the City's wastewater treatment plant.	60,000
51500 <u>TELEPHONE</u> - This is for the wastewater fund portion of Public Works communications costs.	3,000
51600 <u>RENTS AND LEASED EQUIPMENT</u> - Budget is for the sewer fund portion of photocopier lease. It also includes 30% of the lease for the new City Hall.	10,000
51750 <u>FUEL</u> - Gas for vehicles and equipment to operate the wastewater utility.	3,000
52000 <u>ATTORNEY</u> - To provides for legal services for issues directly related to the sewerage treatment and handling operations.	2,000
52020 <u>ENGINEER</u> - Engineering services related to design and operation of the sewerage treatment and handling operation.	25,000

52050	<u>OTHER CONTRACTED SERVICES</u> - This account is used to track the costs for outside lab testing, Underground Service Alert, computer system services, Dept. of Health annual permit, backflow connection testing, air quality permits and hazardous material permits.	50,000
52200	<u>DUES AND SUBSCRIPTIONS</u> - The issuance of permits and licensing for the ongoing operation of the sewerage treatment plant.	30,000
52400	<u>TRAVEL AND TRAINING</u> - This to allow for continuing training of Public Works employees for the operation of the City's wastewater system.	3,500
52460	<u>INSURANCE - LIABILITY</u> - The City is a member of PARSAC, a self- insurance pool for local government agencies in California. This cost is allocated 40%, 30% & 30% to the General, Water and Sewer Funds.	18,000
54500	<u>SMALL EQUIPMENT</u> - Needed for the purchase or replacement of small tools and equipment; includes \$1,000, one third the cost of new aircompressor..	0
53900	<u>INTEREST AND PRINCIPAL PAYMENTS</u> - The City issued COPs which were purchased by USDA in the amount of \$4,000,000 on 05/08/07. The proceeds were for repairs and upgrades to the wastewater collection system .	206,000
53000	<u>MISC.- LEVY IMPROVEMENT - Bear River Levy Improvement A. D.</u> <u>TRANSFER TO LOAN RESERVE</u> - The USDA loan requires the City to accumulate a debt service reserve and maintenance reserve funds by setting aside an amount equal to 10% of annual debt service for each year of the 40 year term.	6,700 20,600
50600	<u>INDIRECT COST ALLOCATION</u> - The City allocates administrative costs and overhead to all operating departments and functions based on compensation and/or purchased services costs.	82,100

CAPITAL OUTLAY

54000	<u>CAPITAL OUTLAY</u> - Includes \$25,000 to video sewer mains to determine integrity, \$7,000 for Second St. fence and \$3,000 for Corp Yard canopy.	35,000
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City of Wheatland
 Approved Budget
 Fiscal Year 2015-2016
 Wheatland Ranch / Ryan Town L&LD - Fund - 161

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
40100	Secured Property Tax	66,600	48,400	48,400	49,300
44000	Interest income	0	100	0	0
	Miscellaneous		0	0	0
49010	Transfer In	0	14,200	23,500	4,500
	Total Revenue	66,600	62,700	71,900	53,800
EXPENDITURES					
PERSONNEL:					
Admin. - 040					
50100	Salaries & wages	1,800	1,600	2,100	1,600
50500	Payroll Expenses & Benefits	500	200	500	300
Public works - 080					
50100	Salaries and wages	22,000	21,900	21,400	18,200
50500	Payroll Expenses & Benefits	6,500	6,600	6,200	4,800
	Subtotal Personnel	30,800	30,300	30,200	24,900
50600	INDIRECT COST ALLOCATION	6,000	6,000	7,200	6,600
SUPPLIES AND SERVICES					
51150	Supplies	1,600	3,500	1,800	3,500
51400	Utilities	4,100	6,000	4,200	6,000
51700	Equipment Maintenance		500	300	500
51750	Fuel	900	1,000	800	1,000
52050	Other Contracted Services	6,800	7,500	5,700	5,000
54500	Small Equipment	300	500	0	200
	Subtotal Supplies & Services	13,700	19,000	12,800	16,200
CAPITAL OUTLAY:					
54000	Capital Outlay	0	4,000	4,000	2,500
	Total Expenses	50,500	59,300	54,200	50,200
	Net Income (loss)	16,100	(6,000)	17,700	3,600
	Transfer Out	(30,300)	(16,200)	(18,900)	0
	Beginning Cash Balance	15,400	12,800	1,200	0
	Ending Cash Balance	1,200	0	0	3,600

**City of Wheatland
2015/2016 Budget Detail**

ACTIVITY DESCRIPTION

The Public Works - Wheatland Ranch Landscaping and Lighting District budget accounts for the maintenance of improvements in the Wheatland Ranch subdivision. This maintenance is funded by an annual assessment that is collected on the Yuba County tax roll.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - This includes salaries for the Administration and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	19,800
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	5,100
<u>Supplies and Services</u>	
50600 Indirect Cost Allocation	6,600
51150 <u>SUPPLIES</u> - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	3,500
51400 <u>UTILITIES</u> - This line item accounts for the PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	6,000
51700 <u>EQUIPMENT MAINTENANCE</u> - This represents the District's share of mowing and other equipment maintenance costs.	500
51750 <u>FUEL</u> - Gas for mowing and other equipment.	1,000
52050 <u>OTHER CONTRACTED SERVICES</u> - This includes assessment consultant and cleaning of drainage way from Wheatland Ranch retention pond to Hutchison Creek.	5,000
54500 <u>SMALL EQUIPMENT</u> -	200
54000 <u>CAPITAL OUTLAY</u> - \$1,500 for Second St. fencing and \$1,000 for Corp Yard canopy.	2,500

City of Wheatland
Approved Budget
Fiscal Year 2015-2016
Park Place L&LD - Fund 162

Account Number	Account Description	Actual 2013/2014	Budget 2014/2015	Estimated Actual 2014/2015	Budget 2015/2016
REVENUE					
40100	Secured Property Tax	17,100	35,000	35,000	41,300
44000	Interest income	(100)	(100)	0	0
	Other	0	3,200	3,200	3,700
	Transfer In	30,300	16,200	18,900	12,000
	Total Revenue	47,300	54,300	57,100	57,000
EXPENDITURES					
PERSONNEL:					
Admin. - 040					
50100	Salaries & Wages	1,800	1,000	2,200	1,600
50500	Payroll Expenses & Benefits	500	400	500	300
Public works - 080					
50100	Salaries & Wages	18,000	17,200	18,800	17,900
50500	Payroll Expenses & Benefits	5,100	5,000	5,500	4,800
		25,400	23,600	27,000	24,600
50600	Indirect Cost Allocation	5,000	5,000	7,600	6,500
SUPPLIES & SERVICES:					
51150	Supplies	1,400	1,500	5,500	5,000
51400	Utilities	6,600	7,000	6,200	7,000
51600	Rents & Leased Equipment.			300	
51700	Equipment. Maint.				
51750	Fuel	900	1,000	800	1,200
52050	Other Contracted Services	6,800	7,000	5,700	5,000
54500	Small Equipment.	300	200	0	200
	Subtotal Supplies and Services	16,000	16,700	18,500	18,400
CAPITAL OUTLAY:					
	Capital Expense	1,800	9,000	4,000	7,500
	Total Expenses	48,200	54,300	57,100	57,000
	Net Income (loss)	(900)	0	0	0
	Beginning Cash Balance	900	0	0	0
	Ending Cash Balance	0	0	0	0

**City of Wheatland
2015/2016 Budget Detail
Public Works - Park Place Landscaping & Lighting Fund Budget**

ACTIVITY DESCRIPTION

The Public Works - Park Place Landscaping and Lighting District budget accounts for the maintenance of improvements in the Park Place subdivision. This maintenance is funded by an annual assessment that is collected on the Yuba County tax roll.

<u>Personnel</u>	<u>Budget</u>
50100 <u>SALARIES & WAGES</u> - This includes salaries for the Administration and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	19,500
50500 <u>PAYROLL EXPENSES AND BENEFITS</u> - This budget is for the payroll burden costs such as employer share of FICA & Medicare, worker's comp. insurance and allocation of unemployment costs, health insurance and retirement benefits.	5,100
<u>Supplies and Services</u>	
50600 Indirect Cost Allocation	6,500
51150 <u>SUPPLIES</u> - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	5,000
51400 <u>UTILITIES</u> - This line item accounts for the PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	7,000
51700 <u>EQUIPMENT MAINTENANCE</u> - This represents the District's share of mowing and other equipment maintenance costs.	
51750 <u>FUEL</u> - Gas for mowing and other equipment.	1,200
52050 <u>OTHER CONTRACTED SERVICES</u> - This budget includes Assessment consultant, and brush removal from drainage way from Park Place to retention pond.	5,000
54500 <u>SMALL EQUIPMENT</u>	200
54000 <u>CAPITAL OUTLAY</u> - \$1,500 for Second St. fencing, \$1,000 for Corp Yard canopy and \$5,000 for Hiway 65 Retention Pond pump.	7,500

City of Wheatland
2015/2016 Budgeted Capital Equipment Expenditures
All Departments

	DEPARTMENT REQUESTED	CITY MGR RECOMMEND	C.C. APPROVED	FUND
Police Department -				
Patrol Unit Replacement	45,000	45,000	45,000**	GF
Finish TI's @ 207 Main St.	120,000	0		
In-car and Body Cameras	25,000	25,000	25,000	
	<u>190,000</u>	<u>70,000</u>	<u>70,000</u>	
Public Works -				
Fencing 413 Second Street	2,000			GF
	2,000			Gas Tax
	7,000			Water
	7,000			Sewer
	1,500			WR L&L
	1,500			PP L&L
	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	
Canopy Corp. Yard	1,000			GF
	1,000			Gas Tax
	3,000			Water
	3,000			Sewer
	1,000			WR L&L
	1,000			PP L&L
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Fourth St. Stormdrain	15,000	15,000	15,000	Gas Tax
Main St. Stormdrain	10,000	10,000	10,000	Gas Tax
Hiway 65 Retention Pond Pumps	5,000			Gas Tax
	5,000			PP L&L
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Sixty New water Meters	7,800	7,800	7,800	Water
Video and Clean Water Wells	50,000	50,000	50,000	Water
Video Sewer Lines	25,000	25,000	25,000	Sewer
Public Works Total	<u>148,800</u>	<u>148,800</u>	<u>148,800</u>	
Administration -	0	0		
Total Capital Expense Budget	<u>338,800</u>	<u>218,800</u>	<u>218,800</u>	
Totals By Fund -				
General	193,000	73,000	73,000**	
Gas Tax	33,000	33,000	33,000	
Water	67,800	67,800	67,800	
Sewer	35,000	35,000	35,000	
Wheatland Ranch	2,500	2,500	2,500	
Park Place	7,500	7,500	7,500	
Total By Fund	<u>338,833</u>	<u>218,800</u>	<u>218,800</u>	

** The replacement of the Patrol unit was approved on a tentative basis.
Further Council action required prior to purchase.