CITY OF WHEATLAND

ADOPTED BUDGET
FISCAL YEAR
2016/2017

CITY OF WHEATLAND

ADOPTED
OPERATING BUDGET

FISCAL YEAR 2016-2017

EFFECTIVE JULY 1, 2016

City Council

Jay Pendergraph, Mayor
Rick West, 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 Panteloglow, Director of Public Works
Don Scott, Public Works Superintendent
Richard Shanahan, City Attorney
Katrina Gonzales, City Attorney
Tim Raney, Community Development Director
Dane Schilling, City Engineer
Rex E. Miller, Director of Administrative Services

Adopted by Resolution No. -16

City of Wheatland

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City of Wheatland

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June 14, 2016

Honorable Mayor and Members of the City Council

Subject: 2016-2017 Annual Operating Budget

Attached for Council consideration is the Proposed Annual Operating Budget for the 2016-2017 fiscal year. The General Fund portion of this budget anticipates to have a year-end reserve in excess of $1,400,000. This amount is projected to include an amount of $780,000 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 3.0% effective July 1, 2016. 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 five years. While economic indicators are mixed in the prediction of development activity there has been no indication from the developers of the entitled properties in the City that there will be any significant building activity occurring this upcoming fiscal year.

Revenues

General Fund revenues are projected to be up by 5.4% from the prior year. Based on experience this past year, Property taxes are projected to increase by 9.2% based on normal resale activity. Sales tax is projected to increase 6.5% based on Board of Equalization forecasts. The Transactions tax provided a significant revenue in 2015-2016 of $460,000 which includes $280,000 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 2016-2017 in the amount of $240,000. Overall we are projecting $78,100 more in General Fund revenue in 2016-2017 than was actually received 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 $30,000 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 five officers, one sergeant, one corporal and the chief. The budget also reflects two reserve officer positions working variable hours. This budget reflects the creation of a full-time Police Administrative Assistant position in the Department.

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

There is no change in the staffing level in the Administrative Departments.

Capital Outlay
The City is completing two Safe-Routes-To-School Projects that will carry-over into the 2016-2017 fiscal year. The funds were obtained several years ago. Capital expenditures in the Police Department include one patrol unit replacement ($50,000), hand held radio replacements ($10,000) and tenant improvements in the Police facility ($50,000). Major Capital Projects in the Public Works Division include rehabilitation of Well 8 ($40,000), renovation of the Forest Glen sewage lift station ($35,000), acquisition of camera and monitoring equipment to inspect the sewer lines ($35,000), install of a storm drain manhole on Main Street ($10,000) and the renovation of the Highway 65 Retention Pond Pumps and related equipment ($10,000).

Other Significant Projects
This budget carries forward the 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 completion of the application has been a very cumbersome process and is proceeding slowly. The records storage facility was acquired this past year and we are in the process of developing a records retention program. The geo-based parcel system is in process and is very near being available for staff use and training.

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. 13-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-20167

WHEREAS, the City of Wheatland's Proposed Budget for fiscal year 2016-2017 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 2016-20167 proposed budget is hereby adopted as the City's operating budget for fiscal year 2016-2017.
3. That the City will strive to maintain a balanced budget during fiscal year 2016-2017. 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 2016-2017 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 administrated 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 XIIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2016-2017 is hereby established as $4,317,016. The factors used to calculate the 2016-2017 appropriations limit are the percentage change in California per capita personal income of 5.37% and the percentage change in the County of Yuba population of minus 0.13%..

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 28th day of June, 2016 by the following vote:

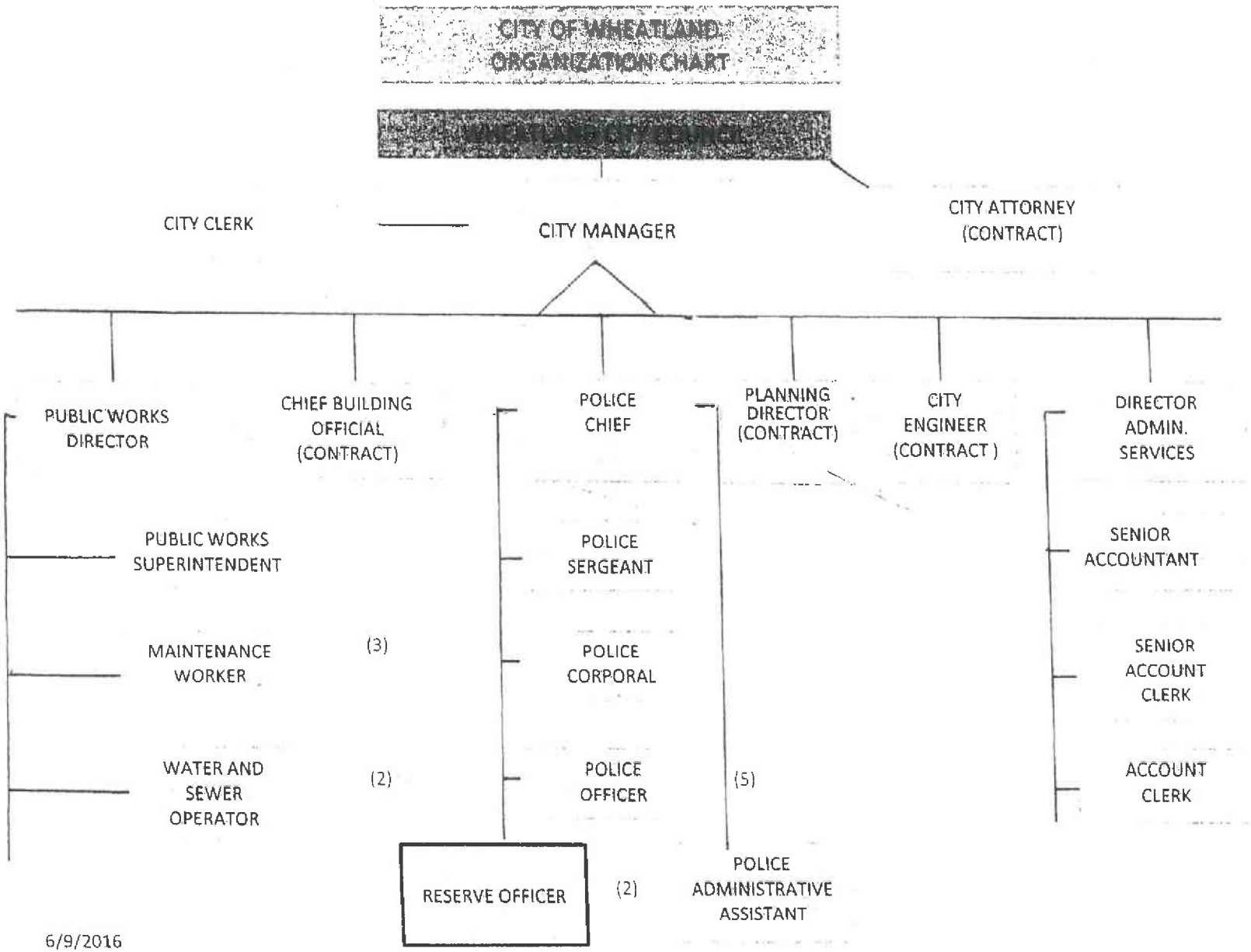
AYES: West, Henderson, Coe, McIntosh, Pendergraph
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Jay Pendergraph, *Mayor*

Lisa J. Thomason, *City Clerk*

CITY OF WHEATLAND
ORGANIZATION CHART



6/9/2016

CITY OF WHEATLAND
SUMMARY OF 2016/2017 CITYWIDE BUDGET
OPERATING FUNDS ONLY

FUND NO.	DESCRIPTION	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	ENDING FUND BALANCE	CHANGE
101.000	General	$ 623,800	$ 1,537,700	$ (1,716,400)	$ 179,500	$ 624,600	$ 800
101.062	SLESF	$ -	$ 100,000	$ (100,000)		$ -	
101.063	BSCC	$ -	$ 30,000	$ (30,000)		$ -	
101.064	Vehic Abate	$ 29,900	$ 6,000	$ (6,000)		$ 29,900	0
101.020	Bldg. Inspect	$ 9,400	$ 45,000	$ (74,800)	$ 20,400	0	$ (9,400)
102.000	Street Maint.	$ -	$ 84,800	$ (227,300)	$ 143,000	$ 500	$ 500
104.000	TDA	$ 23,600	$ 45,000			$ 68,600	$ 45,000
104.010	Construction	$ (3,700)	$ 371,600	$ (365,600)		$ 2,300	$ 6,000
110.000	Water Enterp	$ 205,400	$ 793,600	$ (834,500)		$ 164,500	$ (40,900)
120.000	Sewer Enterp	$ 499,000	$ 876,700	$ (972,700)		$ 403,000	$ (96,000)
161.000	WR/RT L&L	$ (400)	$ 50,900	$ (55,400)	$ 5,100	$ 200	$ 600
162.000	PP L&L	$ 100	$ 42,600	$ (65,900)	$ 23,300	$ 100	0
		$ 1,387,100	$ 3,983,900	$ (4,448,600)	$ 371,300	$ 1,293,700	$ (93,400)

CITY OF WHEATLAND
BUDGETED FUND TRANSFERS
2016/2017 OPERATING BUDGET

TRANSFERS FROM FUNDS			TRANFERS TO FUNDS				
			101.000 Gen Fund	101.020 Bldg Insp	102.000 Gas Tax	161.000 WR L&L	162.000 PP L&L
101.000	Gen. Fund	(428,400)	240,000	20,400	143,000	5,100	19,900
101.063	BSCC	(30,000)	30,000				
101.064	Veh Abate	(6,000)	6,000				
107.000	CDBG	(8,000)	8,000				
130.045	Fire Impact	(18,900)	18,900				
		0	302,900	20,400	143,000	5,100	19,900

CITY OF WHEATLAND
CONSOLIDATED EXPENDITURE SUMMARY
2016-2017 BUDGET

	PW	POLICE	ADMIN		TOTAL 2016-2017	TOTAL 2015-2016	Increase (Decrease)
50100 Salaries/Wages	675,000	617,400	140,900		1,433,300	1,264,300	169,000
50500 Benefits	176,200	140,300	36,800		353,300	308,100	45,200
51000 Off. Supplies	9,500	6,500	14,000		30,000	27,000	3,000
51150 Oper. Supplies	100,000				100,000	111,500	(11,500)
51200 Uniform Allow	4,200	10,000			14,200	14,200	0
51400 Utilities	140,000	8,000	4,300		152,300	175,000	(22,700)
51500 Telephone	9,000	12,000	2,500		23,500	23,500	0
61600 Rent/Leased	19,700	4,000	3,800		27,500	27,000	500
51700 Equip. Maint.	700	10,000			10,700	11,500	(800)
51750 Fuel	8,400	16,000			24,400	28,700	(4,300)
51800 Bldg/Ground Maint		2,500			2,500	2,500	0
52000 Attorney	7,000	4,000	35,000		46,000	36,000	10,000
52010 Planner			100,500		100,500	100,500	0
52020 Engineer	60,000		62,000		122,000	140,000	(18,000)
52050 Other Contr Servs	105,000	59,100	294,100		458,200	505,600	(47,400)
52055 Recruitment		3,500			3,500	3,500	0
52060 Code enforce			10,000		10,000	6,000	4,000
52200 Dues & Subscrip	45,000		4,100		49,100	49,000	100
52400 Travel & Training	4,800	7,000	11,000		22,800	29,000	(6,200)
52450 Bank Charges			2,500		2,500	2,200	300
52460 Liabil Insur	42,000		36,500		78,500	63,200	15,300
52640 Small Arms/ Ammo		7,500			7,500	7,500	0
53000 Misc.	7,500		1,500		9,000	7,700	1,300
53500 Elections			3,500		3,500	0	3,500
53900 Prin & Int	376,400		5,500		381,900	381,500	400
54100 Captl Lease			6,800		6,800	7,600	(800)
54500 Small Equipment	7,200	14,300	5,000		26,500	28,400	(1,900)
54000 Capital Expend	540,600	110,000	18,900		669,500	860,800	(191,300)
Trfr to Maint Reserve	37,700				37,700	37,700	0
Indir Cost Alloc	205,400		(205,400)		0	0	0
TOTAL	2,581,300	1,032,100	593,800	vi	4,207,200	4,259,500	(52,300)

City of Wheatland
Proposed Budget
Fiscal Year 2016-2017
General Fund - 101.000

Revenues:

Account Number	Account Description	Actual 2014/2015	Adopted Budget 2015/2016	Estimated Actual 2015/2016	Proposed Budget 2016/2017
40100	Property Taxes	247,600	227,000	325,000	355,000
40800	Sales Tax	124,400	152,000	155,000	165,000
40805	Transactions Tax	292,600	260,000	180,000	200,000
40806	Transactions Tax-Contingent Rev.	236,300	0	280,000	0
40900	Franchise fees	77,500	75,000	70,000	75,000
41000	Business License Tax	11,000	12,000	12,000	12,000
41100	Real Prop Transfer Tax	9,200	10,000	6,000	7,500
41150	Excise Tax	6,600	12,500	2,500	10,000
41300	Encroachment Permits	9,300	7,500	3,000	4,000
41350	FOG Permits	2,400	3,500	3,000	3,000
41500	Planning Fees	3,400	3,000	34,000	25,000
41600	Admissions Fee - General Use	21,700	22,000	25,000	27,000
41610	Admissions Fee - Joint Use	21,700	22,000	25,000	27,000
42100	Fines	5,900	5,000	3,500	4,000
42110	PD Misc. receipts	1,700	3,000	5,000	5,000
42112	POST Training Reimbursement	400	0	1,600	0
42115	Prop 172	8,800	7,000	10,000	10,000
42500	Motor in Lieu	0	0	1,400	0
42510	Prop taxes in Lieu of MVLF	254,200	225,000	295,000	300,000
43200	State Mandated Cost Reimb.	2,500	0	3,300	2,000
43700	PD Reimb.	2,200	4,000	300	1,000
44000	Interest Income	2,800	3,000	3,000	3,000
44100	Sale of Property	700	1,000	3,000	3,000
44200	Rents from City Property	46,400	50,000	40,000	45,000
44201	Community Center & Parks Rent	3,100	5,000	10,000	10,000
44600	Copies	500	500	0	100
44710	Tow /Impound	900	1,000	300	500
44830	Insurance Refunds	2,000	1,000	4,200	3,000
45000	Misc Income / Donations	15,200	3,000	13,000	10,000
44840	Fire District Admin. Reimb.	1,200	800	500	500
48000	GF - Cost allocation	222,500	200,000	225,000	230,100
	Total Revenue	1,634,700	1,315,800	1,739,600	1,537,700
	Less Contingent Revenue	(236,300)		(280,000)	
	Net Available Revenue	1,398,400	1,315,800	1,459,600	1,537,700

City of Wheatland
2016/2017 Budget Details
REVENUES

		Budget
40100	PROPERTY TAXES - All property taxes collected by Yuba County, including real property, personal property, supplemental etc. We are forecasting an increase of 3% based on sales activiy. We see no significant change to assessed valuations.	355,000
40800	SALES TAX - The City is allocated 1% of the 7.50% Bradley Burns Sales Taxes collected by retail outlets within the City limits. The projection for 2016-2017 is increased by appporx .6.5% based on state-wide projections.	165,000
40805	TRANSACTIONS TAX - 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 an 11% increase for 2016-2017.	200,000
40900	FRANCHISE FEES - 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	BUSINESS LICENSE TAX - 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	REAL PROPERTY TRANSFER TAX - This is a tax imposed on the transfer of title of real property. The rate is .275 per $500 of sale value.	7,500
41150	EXCISE TAX - This tax was approved by the voters of Wheatland effective November 2004. This one time tax is 1% of the value of new construction.	10,000
41300	ENCROACHMENT PERMITS - The City collects an inspection fee when construction activity encroaches on the City's right-of-ways.	4,000
41350	FOG PERMITS - These are the fees for the inspection of commercial grease traps.	3,000
41500	PLANNING FEES - Fees collected from prospective developers prior to having a project that is subject to our normal processing fees.	25,000
41600	ADMISSIONS FEE - General use - 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.	27,000
41610	ADMISSIONS FEE - Joint Use - The remaining one half of the Admissions Fee may be used for City projects approved with the concurrance of the Bishops.	27,000
42100	POLICE DEPT FINES - Portions of the fines retained by the City on Police actions.	4,000
42110	POLICE DEPARTMENT MISC. - The City charges fees for requests for copies of police reports. Includes $1,000 for Lexipol training manual reimburse. from PARSAC.	5,000
42112	POST TRAINING REIMBURSEMENT - Reimburse. from the State for certain training completed by Police personnel.	0
42115	PROPOSITION 172 - 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.	10,000

42500	MOTOR VEHICLE IN LIEU - This allocation of revenue has been suspended by the legislature.	0
42510	PROPERTY TAXES IN LIEU OF MOTOR VEHICLE LICENSE FEES - The portion of property taxes allocated from the State to replace Motor Vehicle License fees.	300,000
43200	STATE MANDATED COST REIMBURSEMENT - 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 the State budget Limited funding has been appropriated in recent years..	2,000
43700	POLICE REIMBURSEMENT - This is payments for Police services provided for other agencies or organizations.	1,000
44000	INTEREST INCOME - 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	SALE OF PROPERTY - The City can dispose of surplus property by a sale to the highest bidder.	3,000
44200	RENTS FROM CITY PROPERTY - The City leases space to three communications companies for cell phone antennas.	45,000
44201	COMMUNITY CENTER RENT - Rental fees for the public use of the Community Center and parks facilities.	10,000
44600	COPIES - The City charges fees for the photocopying of documents requested by the public.	100
44710	TOW / IMPOUND - The City charges a fee to recover a vehicle that has been impounded.	500
44830	INSURANCE REFUNDS - This is used to account for refunds from insurance pool coverage or reimbursement of claims for losses incurred by the City	3,000
45000	MISC. INCOME / DONATIONS - 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.	10,000
44840	FIRE DISTRICT ADMIN. REIM. - The City contracts with the Wheatland Fire Authority to provide clerical and administrative support services to the Authority.	500
48000	GENERAL FUND COST ALLOCATION - 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).	230,100

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
General Fund - 101.000

Expense and Fund Summary:

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
10	City Council	11,100	14,100	9,400	14,100
40	City Manager & City Clerk	223,600	240,000	251,700	261,400
45	Administrative Services	66,500	72,700	129,600	75,400
50	Community Development	244,900	241,000	239,100	215,000
60	Police Department	760,300	809,700	828,900	932,100
70	Fire Department	151,700	154,400	154,400	158,500
80	Parks, Recreation & Facilities Maint.	58,400	54,600	55,300	59,900
	Total Expenditures	1,516,500	1,586,500	1,668,400	1,716,400
	Total Revenues (page 3)	1,398,400	1,315,800	1,459,600	1,537,700
	Revenue Over (Under) Expenditures	(118,100)	(270,700)	(208,800)	(178,700)
	Other Sources (Uses) of Funds:				
	Transfer in - Community Garden	0	10,000	0	0
	SACOG Grant Reimb. (B/P)	0	55,000	138,600	65,000
	Transfer in - CDBG fund balance	0	0	0	8,000
	Contingent Cash Released	0	187,000	212,700	240,000
	Transfer in - Impact Fees (Fire)	18,900	18,900	18,900	18,900
	Transfer in - BSCC	32,300	55,000	25,500	30,000
	Transfer in - Abandoned Vehicles	14,500	10,000	8,400	6,000
	Transfers out - Streets	(30,900)	(33,400)	(127,000)	(143,000)
	Transfers out - Building Inspection	(17,100)	(18,700)	0	(20,400)
	Transfer Out - L & L Districts	(39,900)	(20,200)	(10,200)	(25,000)
	Net Transfers	(22,200)	263,600	266,900	179,500
	Total Change in Fund Balance	(140,300)	(7,100)	58,100	800
	Beginning Fund Resources	706,000	526,500	565,700	623,800
	Ending Fund Resources	565,700	519,400	623,800	624,600
	Contingent Cash Balance	663,900	555,700	775,000	780,000

6/14/16

City of Wheatland
Staffing Budget
Fiscal Year 2016-2017
ALL FUNDS

POSITION	Full Time Equivalent		Increase
Administration	2016-2017	2015-2016	(Decrease)
City Manager	0.50	0.50	0.00
City Clerk/Administrative Clerk	1.00	1.00	0.00
Director of Administrative Services	0.50	0.50	0.00
Senior Accountant	1.00	1.00	0.00
Senior Account Clerk	1.00	1.00	0.00
Account Clerk	1.00	1.00	0.00
	5.00	5.00	0.00
Police			
Chief	1.00	1.00	0.00
Sergeant	1.00	1.00	0.00
Corporal	1.00	1.00	0.00
Officer	5.00	4.00	1.00
Police Administrative Assistant	1.00	0.75	0.25
Reserve Officer	3.00	3.00	0.00
	12.00	10.75	1.25
Public Works			
Director	0.80	0.80	0.00
Superintendent	0.80	0.80	0.00
Water/Sewer Plant Operator	2.00	2.00	0.00
W/S Plant Operator In Training	0.00	0.00	0.00
Maintenance Worker	3.00	3.00	0.00
Seasonal Worker	0.25	0.25	0.00
On Call-As Needed	0.16	0.16	0.00
	7.01	7.01	0.00
TOTAL CITY STAFFING	24.01	22.76	1.25

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

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

City Council - 10

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Stipends	6,000	6,000	6,000	6,000
50500	Payroll Expenses & Benefits	900	900	900	900
	Subtotal Personnel	6,900	6,900	6,900	6,900
	SUPPLIES & SERVICES:				
51000	Office Expense	400	500	0	500
51500	Telephone				
52200	Dues & Subscriptions	2,500	2,700	2,500	2,700
52400	Travel & Meetings	1,300	4,000	0	4,000
	Subtotal Supplies & Services	4,200	7,200	2,500	7,200
	Department Total	11,100	14,100	9,400	14,100

City of Wheatland
2016/2017 Budget Detail
City Council Budget

ACTIVITY DESCRIPTION

The City Council consists of five menbers elected at large as representratives 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		*Budget*
50100	STIPENDS - 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	PAYROLL EXPENSES & BENEFITS - 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	OFFICE EXPENSE - This provides general office supplies for Council Members as needed.	500
52200	DUES and SUBSCRIPTIONS - This budget item is for the City's annual membership in the League of California Cities.	2,700
52400	TRAVEL and MEETINGS - 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
Adopted Budget
Fiscal Year 2016-2017

City Manager and City Clerk - 40

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Salaries & Wages	74,900	80,200	90,300	83,800
50500	Payroll Expenses & Benefits	17,200	19,400	19,700	21,200
	Subtotal Personnel	92,100	99,600	110,000	105,000
	SUPPLIES & SERVICES				
51000	Office Expense	5,700	6,000	8,800	9,000
51400	Utilities	4,700	5,000	4,100	4,300
51500	Telephone	2,000	2,500	2,200	2,500
51600	Rents and Leased Equip.	10,600	9,500	3,800	3,800
52000	Attorney	23,000	25,000	33,800	35,000
52050	Other Contracted Services	34,200	43,000	36,800	40,000
52200	Dues & Subscriptions	1,000	1,000	800	1,000
52400	Travel & Training	3,300	5,000	4,800	5,000
52460	Insurance - Liability	30,600	27,200	32,500	36,500
53000	Miscellaneous	400	1,000	1,000	1,000
53500	Elections		0	0	3,500
53900	Interest Expense	4,600	5,100	5,500	5,500
54100	Capital Lease Expense	8,000	7,600	7,200	6,800
54500	Small Equipment	3,400	2,500	400	2,500
	Subtotal Supplies & Services	131,500	140,400	141,700	156,400
	CAPITAL OUTLAY				
54000	Capital Outlay				
	Department Total	223,600	240,000	251,700	261,400

City of Wheatland
2016/2017 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.

	Personnel	*Budget*
50100	SALARIES & WAGES - This is the General Fund portion of the gross wages for the City Manager and City Clerk.	83,800
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.	21,200
	Supplies and Services	
51000	OFFICE EXPENSE - This provides general supplies such as postage, photocopy paper, bathroom supplies and building cleaning supplies. Also includes $800. for quarterly employee luncheons .	9,000
51400	UTILITIES - This line item accounts for the PG&E electricity for the City Hall building	4,300
51500	TELEPHONE - 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	RENTS & LEASED EQUIPMENT - This line item is the lease of the copier in City Hall and offsite records storage.	3,800
52000	CITY ATTORNEY - The City contracts with Bartkiewicz, Kronick & Shanahan for City Attorney services. This budget line item is for the general fund portion of legal services.	35,000
52050	OTHER CONTRACTED SERVICES - This budget includes $24,000 for the lobbiest 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.	40,000
52200	DUES AND SUBSCRIPTIONS - This line item accommodates dues for City Clerk associations and subscription to the Wheatland Citizen.	1,000
52400	TRAVEL AND TRAINING - 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	INSURANCE - LIABILITY - 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.	36,500
53000	MISCELLANEOUS - This provides for unexpected expenses during the year.	1,000
53500	ELECTIONS - This is the cost allocated by Yuba County for elections.	3,500
53900	INTEREST EXPENSE - The interest portion of the lease/purchase of City Hall	5,500
54100	CAPITAL LEASE EXPENSE - This is the principal amount for the lease-purchase of the City Hall building. This 15 year agreement will be paid off in 2023.	6,800
54500	SMALL EQUIPMENT - This amount is to provide for the acquisition of small equipment and computer replacement as may be necessary.	2,500

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

Administrative Services - 45

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Salaries & Wages	42,580	36,600	78,000	39,700
50500	Payroll Expenses & Benefits	8,200	8,600	16,200	11,300
	Subtotal Personnel	50,780	45,200	94,200	51,000
	SUPPLIES & SERVICES				
51000	Office Expense	2,200	2,000	900	2,000
52050	Other Contracted Services	11,400	12,000	14,500	14,500
52200	Dues & Subscriptions	100	300	400	400
52400	Travel & Training	0	1,000	300	2,000
52450	Bank Charges	2,000	2,200	2,400	2,500
54500	Small Equipment.	0	10,000	2,900	2,500
53000	Miscellaneous		0	400	500
	Subtotal Supplies & Services	15,700	27,500	21,800	24,400
54000	Capital Expenditure			13,600	0
	Department Total	66,480	72,700	129,600	75,400

City of Wheatland
2016/2017 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.

		Budget
Personnel		
50100	SALARIES & WAGES - This account provides for the gross salaries of the General Fund portion of the employees described above.	39,700
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.	10,300
Supplies and Services		
51000	OFFICE EXPENSE - This provides general office supplies, and small office repairs and improvements for the City's Administrative Services operations.	2,000
52050	OTHER CONTRACTED SERVICES - This budget is for General Fund portions of annual audit services, computer software subscription and computer network services.	14,500
52200	DUES AND SUBSCRIPTIONS - This line item accommodates dues for the California Society of Municipal Finance Officers.	400
52400	TRAVEL AND TRAINING - 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.	2,000
52450	BANK CHARGES - The bank is charging a monthly account analysis fee.	2,500
54500	SMALL EQUIPMENT - This provides for ongoing hardware and software enhancements to the computer system in City Hall.	2,500

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

Community Development - 50

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Salaries & Wages	2,300	3,000	3,100	3,000
50500	Payroll Expenses & Benefits	300	500	400	500
	Subtotal Personnel	2,600	3,500	3,500	3 500
	SUPPLIES & SERVICES:				
51000	Office Expense	100	1,500	100	1,500
52010	Planner	121,700	100,000	148,900	100,000
5200	Attorney	4,100			
52020	Engineer	71,800	60,000	43,300	50,000
52050	Other Contracted Services	39,500	70,000	35,000	50,000
52060	Building Inspector(Code Enforcement)	5,100	6,000	8,300	10,000
	Subtotal Supplies & Services	242,300	237,500	235,600	211,500
	Department Total	244,900	241,000	239,100	215,000

City of Wheatland
2016/2017 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.

	Personnel	*Budget*
50100	STIPENDS - This budget includes a $50 per month stipend for Planning Commission members.	3,000
50500	PAYROLL EXPENSES AND BENEFITS - This represents the payroll burden costs of employer share of FICA & Medicare, worker's compensation insurance and allocation of unemployment costs.	500
	Supplies and Services	
51000	OFFICE EXPENSE - This provides for public hearing notices and miscellaneous office office supplies.	1,500
52010	PLANNER - 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	CITY ENGINEER - 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.	50,000
52050	OTHER CONTRACTED SERVICES - 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.	50,000
52060	BUILDING INSPECTOR - CODE ENFORCEMENT - This is time that the Building Official spends on code enforcement or nuisance abatement in the City.	10,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

Public Safety - Police Department - 60

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Salaries & Wages - Regular & OT	437,700	442,400	514,000	517,400
50500	Payroll Expenses & Benefits	120,600	135,700	118,000	140,300
	Subtotal Personnel	558,300	578,100	632,000	657,700
	SUPPLIES & SERVICES:				
51000	Office Expense	7,100	6,500	6,900	6,500
51200	Uniform Allowance	9,600	10,000	9,800	10,000
51400	Utilities	6,100	8,000	5,500	8,000
51500	Telephone	11,600	12,000	13,600	12,000
51600	Rents and Leases	3,500	4,000	1,700	4,000
51700	Equipment Maint.	13,100	10,000	13,300	10,000
51750	Fuel	16,000	16,000	15,300	16,000
51800	Bldg & Grounds Maint	600	2,500	1,300	2,500
52000	Attorney	0	4,000	0	4,000
52050	Other Contracted Services	46,800	59,100	49,400	59,100
52055	Recruitment Expense	2,300	3,500	3,500	3,500
52400	Travel & Training	3,400	7,000	3,400	7,000
52460	Insurance Liability	5,000	0	0	0
52640	Small Arms and Ammunition	11,300	7,500	3,300	7,500
54500	Small Equipment.	5,800	11,500	8,300	14,300
	Miscellaneous	9,100			
	Subtotal Supplies & Services	151,300	161,600	135,300	164,400
	CAPITAL OUTLAY:				
54000	Capital Outlay	50,700	70,000	61,600	110,000
	Department Total	760,300	809,700	828,900	932,100

City of Wheatland
2016/2017 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	1
Corporal	1
Police Officers - FTE	5
Reserve Officers	3
Police Administrative Assistant	1

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 creation of a full-time Police Administrative Assistant position. This position would be responsible for all internal operations of the department ie. records, evidence, office management and support to the Chief. This budget includes $34,100 for budgeted overtime which is 7.5% of sworn paid time.	517,400
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.	140,300

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 Assualt exams with Ride Out Hospital.	59,100

52055	RECRUITMENT EXPENSE-Expense involved in the ongoing function of recruiting new personnel.	3,500
52400	TRAVEL AND TRAINING - 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	SMALL ARMS AND AMMUNITION - This provides for the maintenance of the departmental weapons and acquisition of ammunition.	7,500
54500	SMALL EQUIPMENT - This line item is for the replacement of small equipment and related parts. Includes replacement of Server for the department.	14,300

Capital Outlay

54000	CAPITAL OUTLAY - This provides $50,000 toward the completion of tenant improvements in the Police station, $10,000 for the replacement and upgrade of 10 radio units and the replacement of one patrol unit for $50,000 fully equiped.	110,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Supplemental Law Enforcement Fund - 101.062

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
43050	Grant Revenue	100,000	100,000	100,000	100,000
44000	Interest				
	Total Revenue	100,000	100,000	100,000	100,000
	EXPENDITURES				
	PERSONNEL:				
	Police - 060				
50100	Salaries & Wages	100,000	100,000	100,000	100,000
50500	Payroll Expenses & Benefits				
	Total Expenses	100,000	100,000	100,000	100,000

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	32,300	55,000	25,500	30,000
	EXPENDITURES				
54500	Small Equipment				
	Transfer to General Fund	32,300	55,000	25,500	30,000
	Transfer to Capital Improvements				
	BEGINNING FUND BALANCE	0	0	0	0
	ENDING FUND BALANCE	0	0	0	0

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Vehicle Abatement Fund - 101.064

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
42120	Vehicle Abatement	13,500	10,000	12,100	6,000
44000	Interest				
	Total Revenue	13,500	10,000	12,100	6,000
	Net Income (loss)	13,500	10,000	12,100	6,000
	Transfer to General Fund	0	10,000	0	6,000
	Beginning Fund Balance	4,300	0	17,800	29,900
	Ending Fund Balance	17,800	0	29,900	29,900

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. 6,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

Fire - 70

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	SUPPLIES & SERVICES:				
52050	Other Contracted Services	151,700	135,500	135,500	139,600
29010	Due to Wheatland Fire Prot. Dist.	0	18,900	18,900	18,900
	Subtotal Supplies & Services	151,700	154,400	154,400	158,500
	Department Total	151,700	154,400	154,400	158,500

City of Wheatland
2016/2017 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

		Budget
52050	OTHER CONTRACTED SERVICES - 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.	139,600
29010	DUE TO OTHER FUNDS/AGENCIES - 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

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017

Public Works
Parks, Recreation & Facilities Maintenance - 080

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	PERSONNEL:				
50100	Salaries & Wages	24,800	18,600	27,800	29,100
50500	Payroll Expenses & Benefits	7,600	7,000	8,300	8,000
	Subtotal Personnel	32,400	25,600	36,100	37,100
	SUPPLIES & SERVICES:				
51000	Office Expense				
51150	Supplies	8,300	8,000	6,400	6,000
51200	Clothing Allowance	900	1,000	900	1,000
51400	Utilities	2,300	6,000	3,300	4,000
51500	Telephone	1,900	1,500	1,600	1,500
51600	Rents and Leased Equipment.	0	500	400	500
51700	Equipment Maint.	3,700			
51750	Fuel	1,500	1,500	400	800
51800	Building & Grounds Maint				
52050	Other Contracted Services	4,000	5,000	4,100	4,000
52400	Travel and Training	0	2,000	200	1,500
53000	Miscellaneous	1,400		1,700	0
54500	Small Equipment	0	500	200	500
	Subtotal Supplies & Services	24,000	26,000	19,200	19,800
	CAPITAL EXPENDITURES:				
54000	Capital Expense	2,000	3,000	200	3,000
	Total Department Expenses	58,400	54,600	55,300	59,900

City of Wheatland
2016/2017 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.

Personnel		*Budget*
50100	SALARIES & WAGES - This includes the gross wages of the Public Works staff when they are assigned to General Fund services.	29,100
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.	8,000

Supplies and Services		
51150	SUPPLIES - Included in this account are grounds maintenance supplies such as fertilizer and plants, bathroom supplies, safety equipment and supplies for the	6,000
51200	CLOTHING ALLOWANCE - The City provides boots and other work clothes for Public Works employees.	1,000
51400	UTILITIES - This line item accounts for PG&E electricity and natural gas at the City's parks and the Community Center.	4,000
51500	TELEPHONE - This budget is to account for the general fund portion of the Public Works telephone costs.	1,500
51700	EQUIPMENT MAINT. - The cost of maintenance of grass mowing equipment is accounted for here.	
51600	RENTS AND LEASED EQUIP. - The City has a land lease with Union Pacific Railroad for Front Street Park.	500
51750	FUEL - Gas for equipment and vehicles.	800
52050	OTHER CONTRACTED SERVICES - Provides for the purchase of outside services as may be necessary.	4,000
52400	TRAVEL AND TRAINING - This is to provide for staff training in pesticide application and to allow the City to acquire controlled pesticides.	1,500
54500	SMALL EQUIPMENT	500
54000	CAPITAL EXPENDITURES - This provides $2,000 for the Corp. Yard canopy and $1,000 for the High Lift	3,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Public Safety - Building Inspection Fund - 101.020

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
Revenue					
41200	Building Permits & Plan Check	49,300	40,000	35,000	40,000
	Plan Check	0	5,000	0	5,000
	Total Revenue	49,300	45,000	35,000	45,000
Expenses					
	PERSONNEL:				
	Building - 050				
50100	Salaries & Wages	8,100	13,500	8,400	8,400
50500	Payroll Expenses & Benefits	2,900	4,000	2,700	2,900
	Subtotal Personnel	11,000	17,500	11,100	11,300
	SUPPLIES & SERVICES:				
51000	Office Expense	400	1,000	0	1,000
52010	Planner	0	500	0	500
52020	Engineer	29,400	25,000	13,000	12,000
52050	Other Contracted Services	63,600	75,000	49,600	50,000
	Subtotal Supplies & Services	93,400	101,500	62,600	63,500
	Total fund expenses	104,400	119,000	73,700	74,800
	Net Income (Loss)	(55,100)	(74,000)	(38,700)	(29,800)
	Beginning Fund Balance	86,500	55,300	48,100	9,400
	Transfer in from General Fund	17,100	18,700	0	20,400
	Ending Fund Balance	48,100	0	9,400	0

City of Wheatland
2016/2017 Budget Details
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	BUILDING PERMITS AND PLAN CHECK REVENUE - This budget assumes very limited activity for new construction. Should developer/builder activity increase, this estimate will change substantially.	45,000
Expenses		
50100	SALARIES & WAGES - This is a portion of the time of a Senior Account Clerk position who processes the permit applications and schedules the inspections.	8,400
50500	PAYROLL EXPENSES AND BENEFITS - These budgets are for the payroll burden costs such as employer share of FICA & Medicare, worker's compensation insurance and allocation of unemployment costs.	2,900
Supplies and Services		
51000	OFFICE EXPENSE - For building inspection office supplies, includes the purchase of updated code books.	1,000
52010	PLANNER - The City contracts for planning services with Raney Planning and Management. Costs specifically related to building permits are charged here.	500
52020	ENGINEER - For Engineering support services in reviewing building plans	12,000
52050	OTHER CONTRACTED SERVICES - The City contracts with the Coastland Engineering for the provision of plan review and inspection services.	50,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Gas Tax Fund - 102.000 - Street Maintenance

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
43150	Gas Tax revenue	104,200	100,900	85,000	80,000
43155	Yuba County Measure D	4,800	4,500	4,800	4,800
45000	Highway 65 Maint.	7,500	50,000	0	
44000	Interest				
	Total Revenue	116,500	155,400	89,800	84,800
	EXPENDITURES				
	PERSONNEL:				
	Admin. - 040				
50100	Salaries	7,900	6,500	16,000	6,700
50500	Payroll Expenses & Benefits	1,300	1,000	3,100	1,100
	Public Works - 080				
50100	Salaries & Wages	41,000	59,100	48,300	69,600
50500	Payroll Expenses & Benefits	11,700	13,800	15,300	21,100
	Subtotal Personnel	61,900	80,400	82,700	98,500
	INDIRECT COST ALLOCATION	16,100	21,800	15,000	23,800
	SUPPLIES & SERVICES:				
51150	Supplies	12,100	15,000	20,200	18,000
51210	Clothing Allowance	1,000	1,000	900	1,000
51400	Utilities	25,000	23,000	16,300	20,000
51500	Telephone	1,300	1,500	1,300	1,500
51600	Rents and Leased Equip.				
51700	Equipment Maint.				
51750	Fuel	2,000	3,000	1,600	2,000
52000	Attorney				
52010	Planner				
52020	Engineer	18,900	20,000	31,700	20,000
52050	Other Contracted Services	18,200	20,000	22,300	20,000
52200	Dues and Subscriptions	600		300	0
52400	Travel & Training	0	2,000	100	0
54500	Small Equipment	0	1,500	0	1,500
	Subtotal Supplies & Services	79,100	87,000	94,700	84,000
54000	Capital Outlay	37,000	33,000	39,400	21,000
	Total Expenses	178,000	222,200	216,800	227,300
	Net Income (loss)	(61,500)	(66,800)	(127,000)	(142,500)
49010	Transfer in from TDA fund	30,900	33,400		
49010	Transfer in from General fund	35,600	33,400	131,800	143,000
	Beginning Fund Balance	(9,800)	0	(4,800)	0
	Ending Fund Balance	(4,800)	0	0	500

City of Wheatland
2016/2017 Budget Details
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.

		Budget
Revenues		
43150	HUTA Gas taxes	80,000
43155	Yuba County Measure D	4,800
Expenditures		
50600	Indirect Cost Allocation	23,800
Personnel		
51400	SALARIES & WAGES - This includes street maintenance salaries and wages for the Administration and Public Works Departments.	76,300
51500	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.	22,200
Supplies and Services		
51150	SUPPLIES - This is a catch all budget for street maintenance needs such as sand, gravel, asphalt, hardware, signs, drainage piping, tree trimming supplies, small tools,	18,000
51210	CLOTHING ALLOWANCE - Street related share of boots and other work clothes for Public Works employees.	1,000
51400	UTILITIES - This line item accounts for the PG&E costs for street lighting that is not within the City's Landscaping and Lighting Districts.	20,000
51500	TELEPHONE - This budget is to account for the streets portion of Public Works communications costs.	1,500
51600	RENTS & LEASED EQUIPMENT - This line item is for the occasional equipment rental needs for street maintenance.	
51700	EQUIPMENT MAINTENANCE - This allows Public Works to maintain equipment such as trucks, bobcat and backhoe used for street maintenance.	
51750	FUEL - Gas needed to operate Public Works trucks and equipment for street	2,000
52000	ATTORNEY - For City Attorney costs related to street issues.	
52010	PLANNER - For City Planner costs related to street issues.	
52020	ENGINEER - This budget is for street related engineering services provided by Coastland related to existing streets.	20,000
52050	OTHER CONTRACTED SERVICES - This budget provides for Underground Service Alert, tree trimming services, and other contracted services.	20,000
52200	DUES AND SUBSCRIPTIONS -	
52400	TRAVEL AND TRAINING -	
54500	SMALL EQUIPMENT - This budget allows for the replacement or purchase of small tools and equipment needed for street maintenance.	1,500
Capital Outlay		
54000	CAPITAL OUTLAY- Includes $10,000 for Main Street stormdrain and manhole, $5,000 for Hiway 65 Retention Pond pump renovation,$2,000 for Corp Yard canopy, $1,000 for High Lift, $1,000 for Trash Pump and $2,000 for Flail Mower.	21,000

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. 143,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Transportation Development Act Fund - 104.000

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
48000	Developer Contributions				
43010	TDA Revenue - LTF	66,200	63,200	60,000	45,000
43011	TDA Revenue - STA				
44000	Interest income				
	Total Revenue	66,200	63,200	60,000	45,000
59010	Transfers out:				
	Transfer to Fund 102.000 for Street Maintenance projects		33,400	33,400	
	Transfer to Capital Projects Fund - 104.010 for street projects	155,500	53,500	26,600	
	Total transfers out for street purposes	155,500	86,900	60,000	
	Total expenses and transfers out	155,500	86,900	60,000	
	Resources added (reduced)	(89,300)	(23,700)	0	45,000
	Beginning Fund Balance	112,900	23,700	23,600	23,600
	Ending Fund Balance	23,600	0	23,600	68,600

City of Wheatland
2016/2017 Budget Details
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 monev. TDA monev is an allocation of the State of California Sales tax. taxes.

Supplies and Services *Budget*

Transfers out

59010 Transfers Out - 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.

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
General Construction Fund - 104.010

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
	Safe Route To School Wheatland Rd.	13,300	312,600	165,000	147,600
	Safe Route To School Gap Closure		257,000	140,000	217,000
	SRTS Receivables		42,900	15,500	0
	Misc.			7,200	7,000
	Total Revenue	13,300	612,500	327,700	371,600
49010	Operating transfers in to fund projects: TDA fund -	155,500	53,500	26,600	
	General fund - drainage projects				
	Total transfers in	155,500	53,500	26,600	0
	Total available resources	168,800	666,000	354,300	371,600
	CAPITAL PROJECTS:				
60022	SRTS Wheatland Road	7,300	312,600	165,000	147,600
60024	SRTS Gap Closure	10,500	257,000	140,000	217,000
60030	Sidewalk repairs	0	43,500	9,400	
60040	Slurry Seal projects	97,800			
	ADA Compl. Projects - Streets		10,000	7,200	1,000
	Total Expenses	115,600	623,100	321,600	365,600
	Net Income (loss)	8,400	42,900	32,700	6,000
	Beginning Fund Balance	(44,800)	(42,900)	(36,400)	(3,700)
	Ending Fund Balance Available for Street Projects	(36,400)	0	(3,700)	2,300

City of Wheatland
2016/2017 Budget Details
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

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

Capital Projects

SRTS Wheatland Road	147,600
SRTS Gap Closures	217,000
ADA Projects - Streets and Sidewalks	1,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Water Fund - 110.000

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
47000	Utility Revenue	736,300	825,000	760,000	775,000
47010	Penalties	15,400	14,000	15,200	15,000
48000	Misc Income	3,600	1,500	3,600	3,600
44000	Interest Income	600	600	(200)	0
	Total Revenue	755,900	841,100	778,600	793,600
	EXPENDITURES				
	PERSONNEL:				
	Admin. - 040				
50100	Salaries & wages	70,300	85,500	80,300	91,000
50500	Payroll Expenses & Benefits	17,700	21,600	20,100	26,100
	Public Works - 080				
50100	Salaries & Wages - PW	160,000	126,300	170,200	152,200
50500	Payroll Expenses & Benefits	47,000	30,500	44,600	34,800
		295,000	263,900	315,200	304,100
50600	INDIRECT COST ALLOCATION	76,600	70,300	95,000	78,100
	SUPPLIES AND SERVICES				
51000	Office Expense	5,400	5,000	6,000	5,000
51150	Supplies	52,300	50,000	44,700	50,000
51200	Clothing allowance	1,000	1,000	1,200	1,000
51400	Utilities	70,400	60,000	55,600	55,000
51500	Telephone	3,500	3,000	3,400	3,000
51600	Rents and Leased Equip.	2,800	3,000	7,500	6,200
51700	Equipment Maint.	100	1,000	0	500
51750	Fuel	3,400	3,000	1,700	2,000
52000	Attorney	9,500	5,000	2,400	5,000
52020	Engineer	42,100	10,000	19,200	20,000
52050	Other Contracted Services	29,800	50,000	21,200	30,000
52200	Dues & Sub.	10,000	15,000	14,700	15,000
52400	Travel & Training	2,200	4,500	100	1,000
52460	Insurance - Liability	22,500	18,000	24,400	22,000
53900	Interest & Principal payments	170,200	169,900	169,900	170,500
54500	Small Equipment	0	2,000	0	5,000
	Transfer to Maintenance Reserve	0	17,100	17,100	17,100
	Subtotal Supplies and Services	425,200	417,500	389,100	408,300
	CAPITAL OUTLAY:				
54000	Capital Outlay	90,800	67,800	62,000	44,000
	Total Expenses	887,600	820,000	861,300	834,500
	Net Income (loss)	(131,700)	21,100	(82,700)	(40,900)
	Beginning Cash Balance	163,500	207,400	38,100	(44,600)
	Ending Cash Balance	38,100	228,500	(44,600)	(85,500)

City of Wheatland
2016/2017 Budget Details
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.

Personnel		*Budget*
50100	SALARIES & WAGES - These include water system maintenance and operation salaries and wages for the Administration and Public Works Departments.	243,200
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.	60,900
Supplies and Services		
51000	OFFICE EXPENSE - This is for the computer supplies and postage for producing and mailing monthly water bills.	5,000
51150	SUPPLIES - 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	CLOTHING ALLOWANCE - The City provides boots and other work clothes for Public Works employees.	1,000
51400	UTILITIES - This expense is for the electricity cost of operating the City's water wells.	55,000
51500	TELEPHONE - This is for the water fund portion of Public Works communications costs.	3,000
51600	RENTS AND LEASED EQUIPMENT - Budget includes the water fund portion of photocopier lease. It also includes 30% of the lease payment for the new City Hall.	6,200
51700	EQUIPMENT MAINTENANCE - Needed for the maintenance of pumps, backup generator, vehicles and other water utility equipment.	500
51750	FUEL - Gas for vehicles and equipment to operate the water utility.	2,000
52000	ATTORNEY - To provide for legal services directly related to the provision of water services.	5,000

52020	ENGINEER - Water Fund portion of City Engineering services provided by Coastland.	20,000
52050	OTHER CONTRACTED SERVICES - 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.	30,000
52200	DUES AND SUBSCRIPTIONS - Permitting and licensing costs.	15,000
52400	TRAVEL AND TRAINING - This is to allow for continuing training of Public Works employees for the operation of the City's water utility.	1,000
52460	INSURANCE - LIABILITY - 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.	22,000
53900	INTEREST AND PRINCIPAL PAYMENTS - 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.	170,500
54500	SMALL EQUIPMENT - Includes $2,000 for the purchase or replacement of small tools and equipment and $1,000 for one third of new towable air compressor.	5,000
	TRANSFER TO LOAN RESERVE - 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	INDIRECT COST ALLOCATION - The City allocates administrative costs and overhead to all Operating departments and functions based on compensation and/or purchased Outside Services.	78,100

CAPITAL OUTLAY

54000	CAPITAL OUTLAY - Includes $40,000 to vidio all wells and rehab of well 8, $1,000 for Corp Yard canopy,$2,000 for High Lift and $1,000 for Trash Pump..	44,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Sewer Fund - 120.000

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
47000	Utility Revenue	823,800	910,000	840,000	856,800
47010	Penalties	17,400	17,000	17,300	17,000
44000	Interest Income	2,000	1,900	1,700	1,900
45000	Misc. Income	1,600			1,000
	Total Revenue	843,200	928,900	859,000	876,700
	EXPENDITURES				
	PERSONNEL:				
	Admin. - 040				
50100	Salaries & wages	87,800	102,800	105,900	109,300
50500	Payroll Expenses & Benefits	19,800	21,100	24,100	30,300
	Public Works - 080				
50100	Salaries & Wages	150,300	144,500	149,700	164,400
50500	Payroll Expenses & Benefits	42,400	33,800	38,500	37,200
	Subtotal Personnel	300,300	302,200	318,200	341,200
	INDIRECT COST ALLOCATION	79,700	82,100	98,000	87,800
	SUPPLIES & SERVICES:				
51000	Office Expense	4,600	4,500	5,200	4,500
51150	Supplies	26,700	30,000	16,600	20,000
51200	Clothing allowance	1,000	1,200	1,200	1,200
51400	Utilities	62,000	60,000	43,800	50,000
51500	Telephone	2,500	3,000	2,400	3,000
51600	Rents and Leased Equip.	3,800	10,000	13,300	13,000
51700	Equipment Maint.				
51750	Fuel	2,700	3,000	1,400	2,000
52000	Attorney	500	2,000	0	2,000
52020	Engineer	11,400	25,000	12,500	20,000
52050	Other Contracted Services	23,200	50,000	45,400	45,000
52200	Dues and Subscriptions	20,900	30,000	25,400	30,000
52400	Travel & Training	2,800	3,500	100	2,000
52460	Insurance - Liability	22,500	18,000	24,400	20,000
53000	Misc. - Levy Improvement Assess.	6,700	6,700	10,600	7,500
54500	Small Equipment	0	0		0
53900	Interest & Principal payments	205,900	205,900	205,900	205,900
	Transfer to bond reserve	0	20,600	20,600	20,600
	Subtotal Supplies & Services	397,200	473,400	428,800	446,700
	CAPITAL OUTLAY:				
54000	Capital Outlay	21,100	35,000	7,000	97,000
	Total Expenses	798,300	892,800	852,000	972,700
	Net Income (loss)	44,900	36,100	7,000	(96,000)
	Beginning Cash Balance	697,100	804,600	742,000	749,000
	Ending Cash Balance	742,000	840,700	749,000	653,000

City of Wheatland
2016/2017 Budget Details
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.

	Personnel	*Budget*
50100	SALARIES & WAGES - These include sewer system maintenance and operation salaries and wages for the Administration and Public Works Departments.	273,700
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.	67,500

	Supplies and Services	
51000	OFFICE EXPENSE - This is for the computer supplies and postage for producing and mailing monthly sewer bills.	4,500
51150	SUPPLIES - 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.	20,000
51200	CLOTHING ALLOWANCE - The City provides boots and other work clothes for Public Works employees.	1,200
51400	UTILITIES - This expense is for the electricity cost of operating the City's wastewater treatment plant.	50,000
51500	TELEPHONE - This is for the wastewater fund portion of Public Works communications costs.	3,000
51600	RENTS AND LEASED EQUIPMENT - Budget is for the sewer fund portion of photocopier lease. It also includes 30% of the lease for the new City Hall.	13,000
51750	FUEL - Gas for vehicles and equipment to operate the wastewater utility.	2,000
52000	ATTORNEY - To provides for legal services for issues directly related to the sewerage treatment and handling operations.	2,000
52020	ENGINEER - Engineering services related to design and operation of the sewerage treatment and handling operation.	20,000

52050	OTHER CONTRACTED SERVICES - 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.	45,000
52200	DUES AND SUBSCRIPTIONS - The issuance of permits and licensing for the ongoing operation of the sewerage treatment plant.	30,000
52400	TRAVEL AND TRAINING - This to allow for continuing training of Public Works employees for the operation of the City's wastewater system.	2,000
52460	INSURANCE - LIABILITY - 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.	20,000
54500	SMALL EQUIPMENT - Needed for the purchase or replacement of small tools and equipment; includes $1,000, one third the cost of new aircompressor..	
53900	INTEREST AND PRINCIPAL PAYMENTS - 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 .	205,900
53000	MISC.- LEVY IMPROVEMENT - Bear River Levy Improvement A. D.	7,500
	TRANSFER TO LOAN RESERVE - 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.	20,600
50600	INDIRECT COST ALLOCATION - The City allocates administrative costs and overhead to all operating departments and functions based on compensation and/or purchased services costs.	87,800

CAPITAL OUTLAY

54000	CAPITAL OUTLAY - Includes $35,000 for Sewer inspection camera and monitor, $35,000 to recondition pumps and safety railing at Forest Glen lift station, $7,500 to replace PC control board at Sunrise Lift station, $7,500 to replace safety grating at Sunrise Lift station, $4,000 for Corp Yard canopy, $3,000 for High Lift,$3,000 for Trash Pump and $2,000 for Flail Mower	97,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Wheatland Ranch / Ryan Town L&LD - Fund - 161

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
40100	Secured Property Tax	49,800	49,300	49,000	50,900
44000	Interest income	0	0	0	0
	Miscellaneous	1,300	0	1,800	
49010	Transfer In	20,500	4,500	3,800	5,100
	Total Revenue	71,600	53,800	54,600	56,000
	EXPENDITURES				
	PERSONNEL:				
	Admin. - 040				
50100	Salaries & wages	1,900	1,600	1,800	1,600
50500	Payroll Expenses & Benefits	500	300	500	300
	Public works - 080				
50100	Salaries and wages	23,200	18,200	22,100	24,200
50500	Payroll Expenses & Benefits	6,800	4,800	7,100	8,300
	Subtotal Personnel	32,400	24,900	31,500	34,400
50600	INDIRECT COST ALLOCATION	8,300	6,600	6,000	7,700
	SUPPLIES AND SERVICES				
51150	Supplies	3,300	3,500	4,100	3,000
51400	Utilities	4,900	6,000	4,000	4,000
51700	Equipment Maintenance	200	500	0	200
51750	Fuel	900	1,000	400	800
52050	Other Contracted Services	3,600	5,000	1,600	3,000
52400	Travel & Training	0	0	0	300
54500	Small Equipment	0	200	0	0
	Subtotal Supplies & Services	21,200	16,200	10,100	11,300
	CAPITAL OUTLAY:				
54000	Capital Outlay	4,000	2,500	7,000	2,000
	Total Expenses	65,900	50,200	54,600	55,400
	Net Income (loss)	5,700	3,600	0	600
	Transfer Out	16,200	0		
	Beginning Cash Balance	10,100	0	(400)	(400)
	Ending Cash Balance	(400)	3,600	(400)	200

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.

Personnel		*Budget*
50100	SALARIES & WAGES - This includes salaries for the Administration and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	25,800
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.	8,600
Supplies and Services		
50600	Indirect Cost Allocation	7,700
51150	SUPPLIES - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	3,000
51400	UTILITIES - This line item accounts for the PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	4,000
51700	EQUIPMENT MAINTENANCE - This represents the District's share of mowing and other equipment maintenance costs.	200
51750	FUEL - Gas for mowing and other equipment.	800
52050	OTHER CONTRACTED SERVICES - This includes assessment consultant and cleaning of drainage way from Wheatland Ranch retention pond to Hutchison Creek.	3,000
54500	SMALL EQUIPMENT -	0
54000	CAPITAL OUTLAY - $2,000 for Corp Yard canopy.	2,000

City of Wheatland
Adopted Budget
Fiscal Year 2016-2017
Park Place L&LD - Fund 162

Account Number	Account Description	Actual 2014/2015	Budget 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
	REVENUE				
40100	Secured Property Tax	38,200	41,300	41,300	42,600
44000	Interest income	0	0	0	0
	Other		3,700	3,700	3,400
	Transfer In	19,400	12,000	6,400	19,900
	Total Revenue	57,600	57,000	51,400	65,900
	EXPENDITURES				
	PERSONNEL:				
	Admin. - 040				
50100	Salaries & Wages	2,000	1,600	1,800	1,600
50500	Payroll Expenses & Benefits	600	300	500	300
	Public works - 080				
50100	Salaries & Wages	19,000	17,900	20,400	25,300
50500	Payroll Expenses & Benefits	5,400	4,800	6,600	8,700
		27,000	24,600	29,300	35,900
50600	Indirect Cost Allocation	6,900	6,500	6,500	8,000
	SUPPLIES & SERVICES:				
51150	Supplies	4,900	5,000	3,000	3,000
51400	Utilities	6,600	7,000	5,000	7,000
51600	Rents & Leased Equipment.	200			
51700	Equipment. Maint.	100			
51750	Fuel	900	1,200	400	800
52050	Other Contracted Services	1,400	5,000	1,600	3,000
54500	Small Equipment.	0	200	0	200
	Subtotal Supplies and Services	21,000	18,400	10,000	14,000
	CAPITAL OUTLAY:				
	Capital Expense	4,000	7,500	5,600	8,000
	Total Expenses	58,900	57,000	51,400	65,900
	Net Income (loss)	(1,300)	0	0	0
	Beginning Cash Balance	1,400	0	100	100
	Ending Cash Balance	100	0	100	100

City of Wheatland
2016/2017 Budget Details
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.

		Budget
Personnel		
50100	SALARIES & WAGES - This includes salaries for the Administration and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	26,900
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.	9,000
Supplies and Services		
50600	Indirect Cost Allocation	8,000
51150	SUPPLIES - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	3,000
51400	UTILITIES - This line item accounts for the PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	7,000
51700	EQUIPMENT MAINTENANCE - This represents the District's share of mowing and other equipment maintenance costs.	
51750	FUEL - Gas for mowing and other equipment.	800
52050	OTHER CONTRACTED SERVICES - This budget includes Assessment consultant, and brush removal from drainage way from Park Place to retention pond.	3,000
54500	SMALL EQUIPMENT	200
54000	CAPITAL OUTLAY- $1,000 for High Lift, $2,000 for Corp Yard canopy and $5,000 for Hiway 65 Retention Pond pump renovation.	8,000

City of Wheatland
2016/2017 Budgeted Capital Equipment Expenditures
Police Department

	DEPARTMENT REQUESTED	CITY MGR RECOMMEND	C.C. APPROVED	FUND
Police Department -				
Patrol Unit Replacement	50,000	50,000	50,000	GF
Finish TI's @ 207 Main St.	120,000	50,000	50,000	
Replace & Upgrade Police Radios	10,000	10,000	10,000	
TOTAL Police	180,000	110,000	110,000	

City of Wheatland
2016/2017 Budgeted Capital Equipment Expenditures
Public Works Department

	DEPARTMENT REQUESTED	CITY MGR RECOMMEND	C.C. APPROVED	
Public Works -				
Canopy Corp. Yard	2,000	2,000	2,000	GF
	2,000	2,000	2,000	Gas Tax
	1,000	1,000	1,000	Water
	4,000	4,000	4,000	Sewer
	2,000	2,000	2,000	WR L&L
	2,000	2,000	2,000	PP L&L
	13,000	13,000	13,000	
Used 17 ft. High Lift	1,000	1,000	1,000	GF
	1,000	1,000	1,000	Gas Tax
	2,000	2,000	2,000	Water
	3,000	3,000	3,000	Sewer
	1,000	1,000	1,000	PP L&L
	8,000	8,000	8,000	
Main Street Storm Drain Manhole	10,000	10,000	10,000	Gas Tax
Hiway 65 Retention Pond Pumps	5,000	5,000	5,000	Gas Tax
	5,000	5,000	5,000	PP L&L
	10,000	10,000	10,000	
Trailer Mounted 4' Trash Pump	1,000	1,000	1,000	Gas Tax
	1,000	1,000	**1,000**	Water
	3,000	3,000	3,000	Sewer
	5,000	5,000	5,000	
Flail Type Pull Behind Mower	2,500	2,000	2,000	Gas Tax
	1,500	2,000	2,000	Sewer
	4,000	4,000	4,000	
Purchase 60 Replacement Meters	7,800	0	0	Water
Video All Wells - Rehab Well 8	60,000	40,000	40,000	Water
Safety Grating at Sunrise Lift Station	10,000	7,500	7,500	Sewer
Main PC control board Sunrise	10,000	7,500	7,500	Sewer
Sewer Inspection Camera & Monitor	35,000	35,000	35,000	Sewer
Pumps and Railings - Forest Glen	35,000	35,000	35,000	Sewer
TOTAL - Public Works	207,800	175,000	175,000	
Total Capital Expense Budget	**387,800**	**285,000**	285,000	

City of Wheatland
2016/2017 Budgeted Capital Equipment Expenditures

	DEPARTMENT REQUESTED	CITY MGR. RECOMMEND	C.C. APPROVED
Totals By Fund -			
General	183,000	113,000	113,000
Gas Tax	21,500	21,000	21,000
Water	71,800	44,000	44,000
Sewer	101,500	97,000	97,000
Wheatland Ranch	2,000	2,000	2,000
Park Place	8,000	8,000	8,000
Total By Fund	**387,800**	**285,000**	285,000