

# CITY OF WHEATLAND



## **FY 2017-2018 OPERATING BUDGET**

Effective July 1, 2017

Adopted by Resolution No. xx-17

Budget prepared by Rex Miller, Administrative Services Director

**CITY COUNCIL**

**RICK WEST, Mayor**

**JOSEPH HENDERSON, Vice Mayor**

**BOB COE**

**LISA MCINTOSH**

**JAY PENDERGRAPH**

**City Staff**

**Greg Greeson, City Manager**

**Lisa Thomason, Administrative Clerk/City Clerk**

**Allyn Wightman, Police Chief**

**Don Scott, Director of Public Works**

**Susan Mahoney, Finance Director**

**Contract Staff**

**Katrina Nelson, City Attorney**

**Tim Raney, Community Development Director**

**Dane Schilling, City Engineer**

## City of Wheatland Table Contents

	Page
City Manager's Message	1
Resolution Adopting Budget and Control Policies	3
Organization Chart	5
Citywide Staffing Levels	6
Summary of Citywide Budget	7
Budgeted Fund Transfers	8
Consolidated Expense Summary	9
<b>General Fund</b>	<b>10</b>
General Fund Summary	12
General Fund Revenues	13
City Council	16
City Manager and City Clerk	17
Finance Department	19
Community Development Department	20
Building Inspection Department	21
Police Department	22
Fire Department	24
Public Works (Parks, Recreation and Facilities) Department	25
Building Inspection Department	
<b>Special Revenue Funds</b>	<b>26</b>
Street Maintenance (Gas Tax)	27
Transportation Development Act (TDA)	29
Supplemental Law Enforcement	30
Bureau of State and Community Corrections	31
Vehicle Abatement	32
Wheatland Ranch/Ryantown Lighting and Landscape District	33
Park Place Lighting and Landscape District	35
<b>Enterprise Funds</b>	<b>37</b>
Water	38
Sewer	40
<b>Capital Project Funds</b>	<b>42</b>
General Construction	43
<b>Capital Equipment Expenditures - All Departments</b>	<b>44</b>

# Message from the City Manager

June 27, 2017

Honorable Mayor and Members of the City Council

Subject: Fiscal Year 2017-2018 Annual Operating Budget

Attached for your consideration is the Proposed Annual Operating Budget for the 2017-2018 fiscal year. The General Fund portion of this budget anticipates having a year-end reserve in excess of \$1,500,000. This amount includes a projected Contingent Transaction Tax revenue of \$835,000 that has been set aside pending clarification of the appropriate allocation of this tax. The levels of service to the citizens of Wheatland will remain the same as last year. Staffing levels will increase by 1.31 full time equivalents. This budget includes funds to provide a cost of living adjustment to all employees of 3.8% effective July 1, 2017. 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 Operating & Maintenance 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 3.6% from the prior year. We are projecting a small increase in property taxes and sales tax is projected to increase 9.0% based on Board of Equalization forecasts. The Transactions tax is projected to provide \$218,000 in revenue for 2017-2018. Transaction tax revenue that was classified as contingent more than three years ago has been reclassified as available for us in 2017-2018 in the amount of \$260,000. Overall, we are projecting \$55,500 more in General Fund revenue in 2017-2018 over the previous year. We are assuming that we will continue to receive \$100,000 in State Law Enforcement Funds (SLESF) funds to be used for police salaries. We are also anticipating receiving \$10,000 in funds from the Bureau of State and Community Corrections to cover increased demand for services in the law enforcement area.

## Personnel

This budget includes the level of sworn staffing in the Police Department at six officers, one sergeant, and the chief. The budget also reflects two reserve officer positions working variable hours. The Police Administrative Assistant position will decrease from full-time to 90% time.

The Public Works Department will eliminate the Superintendent position and add one Water/Sewer Plant Operator and one Lead Maintenance worker.

The Administrative Departments will increase the City Manager and the Finance Director position from 50% each to 60% each. The Account Clerk position will decrease from full-time to 60%.

#### Capital Outlay

The Police Department anticipates completing tenant improvements in the Police facility (\$70,000) and replacement of the traffic trailer (\$12,000). Major Capital projects in the Public Works Department include the purchase of a fork lift (\$12,000), rehabilitation of Well 8 (\$40,000), safety grading at the Sunrise Lift Station (\$10,000), sewer pipe inspection camera (\$40,000), and weed removal in sewage infiltration beds (\$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. xx-17**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND  
ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2017-2018**

**WHEREAS**, the City of Wheatland's Proposed Budget for fiscal year 2017-2018 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 2017-2018 proposed budget is hereby adopted as the City's operating budget for fiscal year 2017-2018.
3. That the City will strive to maintain a balanced budget during fiscal year 2017-2018. 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 2017-2018 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 Finance is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. A common example of interfund borrowing needs under this policy is for grant programs where costs are incurred on a reimbursement basis.

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

The funding of development entitlement processes 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.

1. Pursuant to Article XIIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2017-2018 is hereby established as \$4,491,856. The factors used to calculate the 2017-2018 appropriations limit are the percentage change in California per capita personal income of 3.69% and the percentage change in the Yuba County population of 4.05%.

**PASSED AND ADOPTED** by the City Council of the City of Wheatland on the 27th day of June, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

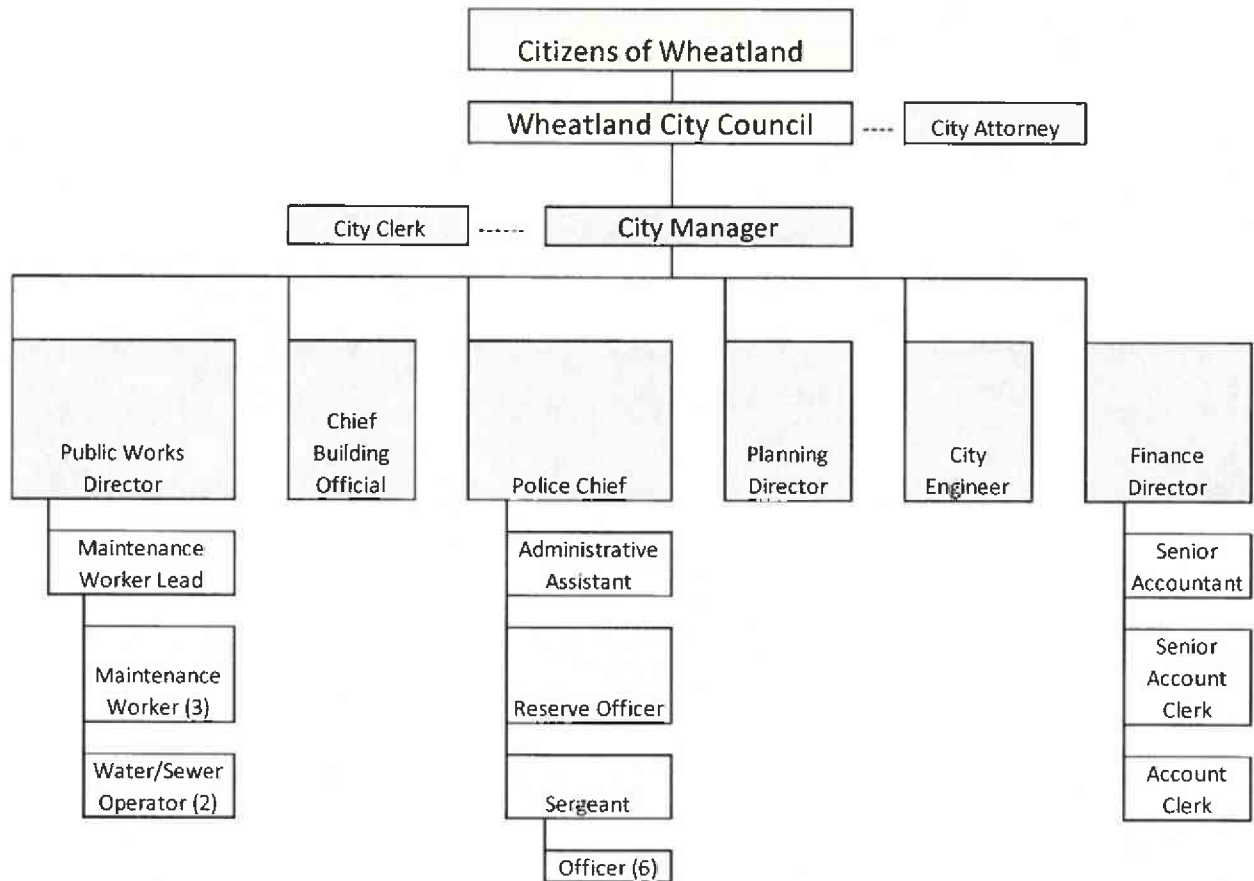
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Rick West, Mayor

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Lisa J. Thomason, City Clerk

**City of Wheatland  
Organization Chart  
FY 2017-2018**





**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Staffing Levels**  
**All Funds**

	Full Time Equivalent		Increase (Decrease)
	2017-2018	2016-2017	
<b><u>Administration</u></b>			
City Manager	0.60	0.50	0.10
City Clerk/Administrative Clerk	1.00	1.00	
Finance Director (former Admin Svcs Dir)	0.60	0.50	0.10
Senior Accountant	1.00	1.00	
Senior Account Clerk	1.00	1.00	
Account Clerk	0.60	1.00	(0.40)
	4.80	5.00	(0.20)
<b><u>Police</u></b>			
Chief	1.00	1.00	
Sergeant	1.00	2.00	(1.00)
Reserve Sergeant	0.50	0.25	0.25
Officer	6.00	4.75	1.25
Police Administrative Assistant	0.90	1.00	(0.10)
Reserve Officer	0.50	0.25	0.25
	9.90	9.25	0.65
<b><u>Public Works</u></b>			
Director	1.00	1.00	
Superintendent	0.00	1.00	(1.00)
Water/Sewer Plant Operator	2.00	1.00	1.00
Maint. Worker - Lead	1.00	0.00	1.00
Maintenance Worker	3.00	3.00	
Seasonal Worker	0.00	0.00	0.00
On Call-As Needed	0.16	0.30	(0.14)
	7.16	6.30	0.86
<b>TOTAL STAFF</b>	21.86	20.55	1.31

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

**CITY OF WHEATLAND**  
**SUMMARY OF 2017-2018 CITYWIDE BUDGET**  
OPERATING FUNDS ONLY

	Beginning Fund Balance	Revenues	Expenses	Transfers	Ending Fund Balance	Change
General Fund	\$ 591,194	\$ 1,597,800	\$(1,994,800)	\$ 473,900	\$ 668,094	\$ 76,900
SLES Fund	-	100,000	(100,000)	-	-	-
BSCC	200	10,000	(10,000)	-	200	-
Vehicle Abatement	26,300	1,900	-	(28,200)	-	(26,300)
Gas Tax	-	109,000	(196,100)	87,100	-	-
Transportation Development	73,500	54,900	-	-	128,400	54,900
Construction Fund	(31,400)	-	-	-	(31,400)	-
Water Fund	275,000	831,900	(822,500)	-	284,400	9,400
Sewer Fund	516,000	889,200	(954,700)	-	450,500	(65,500)
Wheatland Ranch LLD	-	52,400	(52,900)	500	-	-
Park Place LLD	9,200	43,900	(55,700)	2,600	-	(9,200)
	<u>\$ 1,459,994</u>	<u>\$ 3,691,000</u>	<u>\$(4,186,700)</u>	<u>\$ 535,900</u>	<u>\$ 1,500,194</u>	<u>\$ 40,200</u>

CITY OF WHEATLAND  
Fiscal Year 2017-2018  
**BUDGETED FUND TRANSFERS**

TRANSFERS FROM		TRANSFERS TO			
		General Fund	Gas Tax	Wheatland Ranch LLD	Park Place LLD
General Fund	(90,200)		87,100	500	2,600
BSCC Fund	(10,000)	10,000			
Vehicle Abatement Fund	(28,200)	28,200			
SLES Fund	(100,000)	100,000			
CDBG	(22,000)	22,000			
Fire Impact Fees	(18,900)	18,900			
	(269,300)	179,100	87,100	500	2,600

**CITY OF WHEATLAND**  
**CONSOLIDATED EXPENSE SUMMARY**  
**2017-2018 BUDGET**

	PUBLIC WORKS	POLICE	ADMIN.	TOTAL		Increase (Decrease)
				2017-2018	2016-2017	
Salaries/Wages	643,000	672,800	157,100	1,472,900	1,433,300	39,600
Benefits	176,800	138,400	43,400	358,600	353,300	5,300
Off. Supplies	16,800	6,500	15,500	38,800	30,000	8,800
Operating Supplies	87,500			87,500	100,000	(12,500)
Uniform Allow.	4,200	10,000		14,200	14,200	0
Utilities	172,300	8,000	4,800	185,100	152,300	32,800
Telephone	9,800	15,000	3,000	27,800	23,500	4,300
Rent/Lease	16,200	4,000	4,800	25,000	27,500	(2,500)
Equip. Maint.		10,000		10,000	10,700	(700)
Fuel	8,400	17,000		25,400	24,400	1,000
Bldg/Ground Maint.		2,500		2,500	2,500	0
Attorney		4,000	35,000	39,000	46,000	(7,000)
Planner			160,500	160,500	100,500	60,000
Engineer	50,000		62,000	112,000	122,000	(10,000)
Other Contract Cost	90,000	59,100	291,500	440,600	458,200	(17,600)
Recruitment		3,500		3,500	3,500	0
Code Enforce.			10,000	10,000	10,000	0
Dues/Subscription	40,000		3,900	43,900	49,100	(5,200)
Travel/Training	2,000	8,000	11,000	21,000	22,800	(1,800)
Bank Charges			2,500	2,500	2,500	0
Liability Insurance	60,000		39,900	99,900	78,500	21,400
Small Arms/Ammo		7,500		7,500	7,500	0
Miscellaneous	7,500		2,000	9,500	9,000	500
Elections				0	3,500	(3,500)
Principal & Interest	376,400		4,500	380,900	381,900	(1,000)
Capital Lease			6,800	6,800	6,800	0
Small Equipment		20,400	3,500	23,900	26,500	(2,600)
Capital Expenditure	112,000	82,000	0	194,000	669,500	(492,600)
Transfer to Reserve	37,700			37,700	37,700	0
Indirect Cost Allocation	220,800		(220,800)	0	0	0
<b>TOTAL</b>	<b>2,131,400</b>	<b>1,068,700</b>	<b>640,900</b>	<b>3,841,000</b>	<b>4,207,200</b>	<b>(383,300)</b>

## GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources received by the City except for those required to be accounted for in another fund. The major revenue sources for the General fund are property tax and sales tax. The General Fund includes the following departments:

### **City Council**

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

### **City Manager and City Clerk**

The City Manager is responsible for implementing the policy direction of the City Council, enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Wheatland. The City Clerk serves as a liaison and primary point of contact for the City Council, city departments and the general public regarding the legislative history and operations of the City. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act, and the Brown Act. Before and after the City Council takes action, the City Clerk ensures that actions relating to, but not limited to, Agendas, Ordinances, Resolutions, Minutes, and Agreements are in compliance with all Federal, State and local statutes and that all actions are properly executed, recorded and filed. The City Clerk is responsible for maintaining the official records of the City. The City Clerk maintains custody of and affixes the City Seal to legal documents and administers the Oath of Office to newly elected Council members and appointed Commissioners.

### **Finance**

The Finance Department provides internal support to the City Council and other City Departments and external support to other government agencies and stakeholders by providing financial information to facilitate their decision-making process.

### **Community Development**

The Community Development Department provides land use and infrastructure planning and management services to the City and to City customers consistent with the Wheatland General Plan.

### **Building Inspection**

The Building Inspection Department inspects and enforces safety and code compliance per Federal, State and Local agency regulations. Fees are designed to cover most of the cost of services. For FY 2018, Building Inspection revenues are projected to be \$72,500 and expenses are projected to be \$75,000

**Police**

The Police Department is responsible for providing all public safety services for the City including: Administration, Uniformed Patrol, Investigative Services, Traffic Enforcement, and Special Patrol Services for School and Public Events.

**Fire**

The City of Wheatland contracts with the Wheatland Fire Authority, a joint powers authority that includes the Plumas Brophy Fire District and the Wheatland Fire Department.

**Public Works**

The Public Works Department is responsible for the maintenance of City parks, general facilities, drainage facilities, and the Community Center. The City's 17.08 miles of public streets and roads are also maintained by Public Works.



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**General Fund Summary**

Dept Number	Description	Actual 2015/2016	Budget 2016/2017	Estimated Actual 2016/2017	Budget 2017/2018
<b>Expenses by Department</b>					
10	City Council	9,500	14,100	9,400	14,100
40	City Manager & City Clerk	253,700	261,400	257,100	268,700
45	Finance	123,000	75,400	112,800	84,400
50	Community Development	285,700	215,000	210,600	275,000
20	Building Inspection	76,700	74,800	69,300	75,000
60	Police Department	939,500	1,032,100	996,600	1,068,700
70	Fire Department	154,400	158,500	158,500	163,400
90	Public Works	57,000	59,900	64,000	45,500
	<b>Total Expenditures</b>	<b>1,899,500</b>	<b>1,891,200</b>	<b>1,878,300</b>	<b>1,994,800</b>
	<b>Revenues (see page 3)</b>	<b>1,684,894</b>	<b>1,582,700</b>	<b>1,542,300</b>	<b>1,597,800</b>
	<b>Revenue Over (Under) Expenditures</b>	<b>(214,606)</b>	<b>(308,500)</b>	<b>(336,000)</b>	<b>(397,000)</b>
<b>Other Sources (Uses) of Funds:</b>					
	Transfer in - SLES Fund	116,600	100,000	100,000	100,000
	SACOG Grant Reimb. (B/P)	138,600	65,000	61,000	125,000
	Transfer in - CDBG fund balance	0	8,000	7,100	22,000
	Contingent Cash Released	187,000	240,000	235,000	260,000
	Transfer in - Impact Fees (Fire)	37,800	18,900	0	18,900
	Transfer in - BSCC	25,400	30,000	8,700	10,000
	Transfer in - Vehicle Abatement	0	6,000	0	28,200
	Transfers out - Streets	(113,400)	(143,000)	(114,200)	(87,100)
	Transfer Out - L & L Districts	(20,200)	(25,000)	(8,500)	(3,100)
	<b>Total Other sources (Uses)</b>	<b>371,800</b>	<b>299,900</b>	<b>289,100</b>	<b>473,900</b>
	<b>Total Change in Fund Balance</b>	<b>157,194</b>	<b>(8,600)</b>	<b>(46,900)</b>	<b>76,900</b>
	<b>Beginning Fund Resources</b>	<b>565,900</b>	<b>723,094</b>	<b>723,094</b>	<b>676,194</b>
	<b>Ending Fund Resources</b>	<b>723,094</b>	<b>714,494</b>	<b>676,194</b>	<b>753,094</b>
	<b>Contingent Cash Balance</b>	<b>746,900</b>	<b>780,000</b>	<b>835,000</b>	<b>835,000</b>
		<b>1,469,994</b>	<b>1,494,494</b>	<b>1,511,194</b>	<b>1,588,094</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**General Fund Revenues**

Account Number	Account Description	Actual 2015/2016	Adopted Budget 2016/2017	Estimated Actual 2016/2017	Proposed Budget 2017/2018
40100	Property Taxes	333,200	355,000	353,000	355,000
40800	Sales Tax	184,200	165,000	160,000	175,000
40805	Transactions Tax	217,600	200,000	200,000	218,000
40806	Transactions Tax - Contingent Revenue	275,600	0	290,000	0
40810	Property Tax in lieu of Sales Tax	5,200	0	0	0
40900	Franchise Fees	94,700	75,000	75,000	75,000
41000	Business License Tax	12,400	12,000	11,000	11,000
41100	Real Prop Transfer Tax	6,800	7,500	8,000	7,500
41150	Excise Tax	0	10,000	9,500	10,000
41200	Building Permits & Plan Check	47,300	45,000	65,100	45,000
41300	Encroachment Permits	3,800	4,000	4,000	4,000
41350	FOG Permits	2,100	3,000	2,700	3,000
41500	Planning Fees	34,100	25,000	0	15,000
41600	Admissions Fee - General Use	25,400	27,000	21,000	25,000
41610	Admissions Fee - Joint Use	25,400	27,000	21,000	25,000
42100	Fines	4,800	4,000	3,000	4,000
42110	Police Department Miscellaneous Fees	4,600	5,000	7,500	7,500
42112	POST Training Reimbursement	1,600	0	2,000	2,000
42115	Prop 172	10,200	10,000	8,000	8,000
42500	Motor Vehicle in Lieu	1,400	0	1,600	1,600
42510	Property Taxes in Lieu of MVLF	291,100	300,000	297,100	295,000
43200	State Mandated Cost Reimbursement	3,300	2,000	0	2,000
43700	Police Reimbursement	200	1,000	0	0
44000	Interest Income	3,600	3,000	3,000	3,000
44100	Sale of Property	3,000	3,000	2,300	3,000
44200	Rents from City Property	37,800	45,000	42,000	45,000
44201	Community Center & Parks Rent	10,500	10,000	5,000	7,000
44500	Engineering Fees	1,200	0	0	0
44710	Tow / Impound	400	500	1,100	1,000
44630	Insurance Refunds	16,400	3,000	200	200
45000	Misc Income / Donations / Other	32,894	10,100	16,200	10,000
44840	Fire District Administration Reimbursement	0	500	0	
48000	General Fund - Cost allocation	262,400	230,100	223,000	240,000
49010	Transfers In	7,300	0	0	0
Total Revenue		1,960,494	1,582,700	1,832,300	1,597,800
Less Contingent Revenue		(275,600)		(290,000)	
Net Available Revenue		1,684,894	1,582,700	1,542,300	1,597,800



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**General Fund Revenue Descriptions**

	<u>Budget</u>
<u>PROPERTY TAXES</u> - the portion of property tax collected by Yuba County and remitted to the City. Includes real property, personal property and supplemental taxes. A 6% increase over prior year is projected based on sales activity and increased assessed valuation.	355,000
<u>SALES TAX</u> - the City's 1% allocation of the 7.25% Bradley Burns Sales Taxes collected by retail outlets within the City limits. Revenue for 2017-2018 is projected to increase approximately 9% based on state-wide projections.	175,000
<u>TRANSACTIONS TAX</u> - the 1/2% Transactions tax that became effective within the City on April 1, 2011. The Transactions Tax includes tax collected on purchases made outside of the City that are used by Wheatland citizens.	218,000
<u>FRANCHISE FEES</u> - revenue received from PG&E, COMCAST and Recology for the use of public streets and roadways as it relates to their business in the City.	75,000
<u>BUSINESS LICENSE TAX</u> - all businesses operating within the City are required to pay an annual Business License Tax.	11,000
<u>REAL PROPERTY TRANSFER TAX</u> - a tax imposed on the transfer of title of real property. The rate is .275 per \$500 of sale value.	7,500
<u>EXCISE TAX</u> - the tax approved by the voters of Wheatland effective November 2004. This one time tax is 1% of the value of new construction.	10,000
<u>BUILDING PERMITS &amp; PLAN CHECK</u> - fees collected for building inspections and plan check review. Fees are designed to cover the cost of providing services.	45,000
<u>ENCROACHMENT PERMITS</u> - an inspection fee collected when construction activity encroaches on the City's right-of-ways.	4,000
<u>FOG PERMITS</u> - the fees for the inspection of commercial grease traps.	3,000
<u>PLANNING FEES</u> - fees collected from prospective developers prior to having a project that is subject to our normal processing fees.	15,000
<u>ADMISSIONS FEE - General use</u> - the admissions fee imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. This is one half of the total Admissions Fee collected and may be designated for any City use.	25,000
<u>ADMISSIONS FEE - Joint Use</u> - the admissions fee imposed on ticketed entertainment functions at Bishop's Pumpkin Farm. This is one half of the total Admissions Fee collected and may be used for City projects approved with concurrence of the Bishops.	25,000
<u>POLICE FINES</u> - the portion of court and traffic fines imposed by the State that are remitted to the City	4,000
<u>POLICE MISC. FEES</u> - charges for requests for copies of police reports. Includes \$1,000 for Lexipol training manual reimburse from PARSAC.	7,500
<u>POST TRAINING REIMBURSEMENT</u> - reimbursement from the State for certain training completed by Police personnel.	2,000
<u>PROPOSITION 172</u> - revenue received from the State of California to help pay for public safety services.	8,000
<u>MOTOR VEHICLE IN LIEU</u> - originally a tax on motor vehicles, this revenue has been permanently reduced by the State.	1,600

<u>MOTOR VEHICLE IN LIEU</u> - originally a tax on motor vehicles, this revenue has been permanently reduced by the State.	1,600
<u>PROPERTY TAXES IN LIEU OF MOTOR VEHICLE LICENSE FEES</u> - property taxes allocated from the State to replace Motor Vehicle License fees.	295,000
<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.	2,000
<u>POLICE DEPARTMENT REIMBURSEMENT</u> - The City is reimbursed for the costs of providing security services/traffic control for special events.	0
<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 on a proportionate bases. Estimated annual return used is	3,000
<u>SALE OF PROPERTY</u> - revenue received for the disposal of surplus property City property.	3,000
<u>RENTS FROM CITY PROPERTY</u> - lease revenue received from three communications companies for space used for cell phone antennas.	45,000
<u>COMMUNITY CENTER RENT</u> - rental fees for the public use of the Community Center and parks facilities.	7,000
<u>COPIES</u> - fees charged for the photocopying of documents requested by the public.	0
<u>TOW / IMPOUND</u> - fees charged to recover a vehicle that has been impounded.	1,000
<u>INSURANCE REFUNDS - PARSAC</u> - the City is a member of the Public Agency Risk Sharing Authority of California (PARSAC). This insurance pool is used for liability and worker's compensation insurance needs. As covered years are closed out, PARSAC refunds remaining assets to the member agencies. This refund is the result of using the Special Events insurance program which is offered to renter/users of City facilities.	200
<u>MISC. INCOME / DONATIONS</u> - 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
<u>FIRE DISTRICT ADMINISTRATIVE REIMBURSEMENT</u> - reimbursement for clerical and administrative support services provided to the Wheatland Fire Authority.	0
<u>GENERAL FUND COST ALLOCATION</u> - charges to user departments and development applications for overhead (as approved by Reso. No. 01-07 revised).	240,000
TOTAL	1,597,800

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**City Council**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Stipends	6,100	6,000	6,000	6,000
50500	Payroll Expenses & Benefits	900	900	900	900
	Subtotal Personnel	7,000	6,900	6,900	6,900
<b>SUPPLIES &amp; SERVICES</b>					
51000	Office Expense	0	500	0	500
52200	Dues & Subscriptions	2,500	2,700	2,500	2,700
52400	Travel & Meetings	0	4,000	0	4,000
	Subtotal Supplies & Services	2,500	7,200	2,500	7,200
<b>Department Total</b>		<b>9,500</b>	<b>14,100</b>	<b>9,400</b>	<b>14,100</b>

**EXPENSE DESCRIPTIONS**

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

Payroll Expenses & Benefits - Costs related to paying the Council stipend and includes the City's share of FICA, Medicare and worker's compensation insurance. 900

Office Expense - General office supplies for Council Members as needed. 500

Dues and Subscriptions - City's annual membership in the League of California Cities. 2,700

Travel and Meetings - Reimbursement to Council members for out-of-pocket expenses to attend conferences or meetings held outside of the City. 4,000

Department Total 14,100

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**City Manager and City Clerk**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Salaries & Wages	90,400	83,800	96,200	93,800
50500	Payroll Expenses & Benefits	19,500	21,200	19,900	26,100
	Subtotal Personnel	109,900	105,000	116,100	119,900
<b>SUPPLIES &amp; SERVICES</b>					
51000	Office Expense	9,000	9,000	10,700	10,000
51400	Utilities	4,000	4,300	4,700	4,800
51500	Telephone	1,800	2,500	2,800	3,000
51600	Rents and Leased Equip.	4,700	3,800	4,700	4,800
52000	Attorney	42,300	35,000	35,000	35,000
52050	Other Contracted Services	35,600	40,000	31,600	32,000
52200	Dues & Subscriptions	1,100	1,000	1,000	1,000
52400	Travel & Training	4,000	5,000	3,900	5,000
52460	Insurance - Liability	26,300	36,500	36,000	39,900
53000	Miscellaneous	1,200	1,000	900	1,000
53500	Elections	0	3,500	1,200	0
53900	Interest Expense	4,700	5,500	2,000	4,500
54100	Capital Lease Expense	8,100	6,800	5,900	6,800
54500	Small Equipment	1,000	2,500	600	1,000
	Subtotal Supplies & Services	143,800	156,400	141,000	148,800
54000	CAPITAL OUTLAY	0	0	0	0
	<b>Department Total</b>	<b>253,700</b>	<b>261,400</b>	<b>257,100</b>	<b>268,700</b>

## CITY MANAGER

### EXPENSE DESCRIPTIONS

<u>Salaries &amp; Wages</u> - The General Fund portion of the gross wages for the City Manager and City Clerk.	93,800
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement benefits.	26,100
<u>Office Expense</u> - General supplies (postage, photocopy paper, bathroom supplies, building cleaning supplies) and \$800 for quarterly employee luncheons .	10,000
<u>Utilities</u> - Electricity for the City Hall building.	4,800
<u>Telephone</u> - General fund portion of telephone costs for City Hall building and City Manager cell phone.	3,000
<u>Rents &amp; Leased Equipment</u> - Copier in City Hall and offsite records storage.	4,800
<u>City Attorney</u> - General Fund portion of legal services. The City contracts with Bartkiewicz, Kronick & Shanahan for City Attorney services.	35,000
<u>Other Contract Services</u> - Lobbyist for the City (\$24,000); PERS feasibility cost study (\$10,000); pest control services, drinking water for City Hall and an other contractual services as needed.	32,000
<u>Dues and Subscriptions</u> - City Clerk association dues and subscription to the Wheatland Citizen.	1,000
<u>Travel and Training</u> - Travel and conference costs for training to keep management staff current on issues affecting the City.	5,000
<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.	39,900
<u>Miscellaneous</u> - Set aside for unexpected expenses during the year.	1,000
<u>Elections</u> - The cost allocated by Yuba County for elections.	0
<u>Interest Expense</u> - The interest portion of the lease/purchase of City Hall	4,500
<u>Capital Lease Expense</u> - The principal amount for the lease-purchase of the City Hall building. This 15 year agreement will be paid off in 2023.	6,800
<u>Small Equipment</u> - To provide for the acquisition of small equipment and computer replacement as may be necessary.	<u>1,000</u>
Department Total	268,700

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Finance**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Salaries & Wages	75,800	39,700	76,300	45,600
50500	Payroll Expenses & Benefits	15,600	11,300	15,300	13,100
	Subtotal Personnel	91,400	51,000	91,600	58,700
<b>SUPPLIES &amp; SERVICES</b>					
51000	Office Expense	700	2,000	3,000	2,500
52050	Other Contracted Services	11,500	14,500	14,500	15,000
52200	Dues & Subscriptions	300	400	100	200
52400	Travel & Training	200	2,000	500	2,000
52450	Bank Charges	2,600	2,500	2,500	2,500
54500	Small Equipment	2,300	2,500	0	2,500
53000	Miscellaneous	300	500	0	1,000
	Subtotal Supplies & Services	17,900	24,400	20,600	25,700
54000	CAPITAL OUTLAY	13,700	0	0	0
	<b>Department Total</b>	<b>123,000</b>	<b>75,400</b>	<b>112,200</b>	<b>84,400</b>

**EXPENSE DESCRIPTIONS**

<u>Salaries &amp; Wages</u> - The General Fund portion of the gross wages for the Finance Department.	45,600
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	13,100
<u>Office Expense</u> - General office supplies, and small office repairs and improvements for the City's Finance operations.	2,500
<u>Other Contracted Services</u> - The General Fund portions of annual audit services, computer software subscription and computer network services.	15,000
<u>Dues and Subscriptions</u> - Dues for the California Society of Municipal Finance Officers.	200
<u>Travel and Training</u> - Travel and conference costs for training to keep management staff current on issues affecting the City.	2,000
<u>Bank Charges</u> - Bank charges for monthly account analysis.	2,500
<u>Small Equipment</u> - Ongoing hardware and software enhancements to the computer system in City Hall and the acquisition of a storage container to be used for records	2,500
<u>Miscellaneous</u> - Set aside for unexpected expenses during the year.	1,000
<b>Department Total</b>	<b>84,400</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Community Development**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Stipends	3,000	3,000	3,000	3,000
50500	Payroll Expenses & Benefits	400	500	500	500
	Subtotal Personnel	3,400	3,500	3,500	3,500
<b>SUPPLIES &amp; SERVICES:</b>					
51000	Office Expense	100	1,500	0	1,500
52000	Attorney	0	0	2,100	0
52010	Planning Services	179,100	100,000	102,800	160,000
52020	Engineer	54,700	50,000	41,200	50,000
52050	Other Contracted Services	38,400	50,000	51,000	50,000
52060	Building Inspector(Code Enforcement)	10,000	10,000	10,000	10,000
	Subtotal Supplies & Services	282,300	211,500	207,100	271,500
54000	CAPITAL OUTLAY	0	0	0	0
<b>Department Total</b>		<b>285,700</b>	<b>215,000</b>	<b>210,600</b>	<b>275,000</b>

**EXPENSE DESCRIPTIONS**

<u>Stipends</u> - \$50 per month stipend for Planning Commission members.	3,000
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	500
<u>Office Expense</u> - Public hearing notices and miscellaneous office supplies.	1,500
<u>Planning Services</u> - Contract 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) and costs for working on grants (reimbursed by SACOG.)	160,000
<u>City Engineer</u> - The General Fund portion of contract engineering services with Coastland Engineering. A portion of this cost is offset by fees for services and overhead allocation to planning projects.	50,000
<u>Other Contract Services</u> - City portion of Local Agency Formation Commission (LAFCO) budget (\$20,000), City share of funding the Yuba Sutter Economic Development Corporation (\$3,500), and Geobase tracking software (\$15,000) and other services as needed.	50,000
<u>Building Inspector - Code Enforcement</u> - Contract Building Official for code enforcement and nuisance abatement in the City.	10,000

Department Total      275,000

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Building Inspection**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Salaries & Wages	8,600	8,400	10,300	8,700
50500	Payroll Expenses & Benefits	2,700	2,900	3,200	2,800
	Subtotal Personnel	11,300	11,300	13,500	11,500
<b>SUPPLIES &amp; SERVICES</b>					
51000	Office Expense	0	1,000	0	1,000
52010	Planning Services	0	500	0	500
52020	Engineer	12,700	12,000	12,000	12,000
52050	Other Contracted Services	52,700	50,000	43,800	50,000
	Subtotal Supplies & Services	65,400	63,500	55,800	63,500
54000	CAPITAL OUTLAY	0	0	0	0
	<b>Total Department Expenses</b>	<b>76,700</b>	<b>74,800</b>	<b>69,300</b>	<b>75,000</b>

**EXPENSE DESCRIPTIONS**

<u>Salaries &amp; Wages</u> - Portion of the Senior Account Clerk position to process the permit applications and schedules the inspections.	8,700
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	2,800
<u>Office Expense</u> - For building inspection office supplies, includes the purchase of updated code books.	1,000
<u>Planning Services</u> - Contract planning services from Raney Planning and Management specifically related to building permits.	500
<u>Engineer</u> - Engineering support services for reviewing building plans.	12,000
<u>Other Contract Services</u> - Contract with the Coastland Engineering for the provision of plan review and inspection services.	<u>50,000</u>
<b>Department Total</b>	<b>75,000</b>



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Police**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Salaries & Wages - Regular & OT	586,400	617,400	622,200	672,800
50500	Payroll Expenses & Benefits	133,200	140,300	154,600	138,400
	Subtotal Personnel	719,600	757,700	776,800	811,200
<b>SUPPLIES &amp; SERVICES</b>					
51000	Office Expense	6,600	6,500	5,600	6,500
51200	Uniform Allowance	9,100	10,000	9,000	10,000
51400	Utilities	6,000	8,000	7,500	8,000
51500	Telephone	13,600	12,000	14,600	15,000
51600	Rents and Leases	1,600	4,000	0	4,000
51700	Equipment Maint.	12,900	10,000	7,600	10,000
51750	Fuel	18,600	16,000	14,800	17,000
51800	Bldg & Grounds Maint	2,200	2,500	200	2,500
52000	Attorney	0	4,000	0	4,000
52050	Other Contracted Services	64,700	59,100	55,900	59,100
52055	Recruitment Expense	2,700	3,500	0	3,500
52400	Travel & Training	6,300	7,000	6,900	8,000
52640	Small Arms and Ammunition	5,900	7,500	3,800	7,500
54500	Small Equipment	8,100	14,300	8,500	20,400
	Subtotal Supplies & Services	158,300	164,400	134,400	175,500
54000	CAPITAL OUTLAY	61,600	110,000	85,400	82,000
	<b>Department Total</b>	<b>939,500</b>	<b>1,032,100</b>	<b>996,600</b>	<b>1,068,700</b>

## POLICE

### EXPENSE DESCRIPTIONS

<u>Salaries &amp; Wages</u> - General Fund portion of gross salaries and \$35,000 for overtime costs (7.5% of sworn salary costs.) Costs will be offset by SLES funds budgeted at \$100,000.	672,800
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA & Medicare, worker's comp. insurance, unemployment insurance, health insurance, and retirement benefits.	138,400
<u>Office Expense</u> - General office supplies such as copy paper, computer supplies and postage.	6,500
<u>Uniform Allowance</u> - Sworn officers annual allowance (\$1,000) to cover the costs of uniforms and related equipment.	10,000
<u>Utilities</u> - Electricity and natural gas for the Police facility.	8,000
<u>Telephone</u> - 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.	15,000
<u>Rents and Leases</u> - Police Department copier lease.	4,000
<u>Equipment Maintenance</u> - Ongoing maintenance and general repair of department vehicles and equipment.	10,000
<u>Fuel</u> - Gasoline for the Police Department vehicles.	17,000
<u>Building and Grounds Maintenance</u> - Ongoing maintenance and pest control for the Police facility.	2,500
<u>Attorney</u> - City Attorney costs directly related to Police Services.	4,000
<u>Other Contract Services</u> - 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
<u>Recruitment Expense</u> - Ongoing function of recruiting new personnel.	3,500
<u>Travel and Training</u> - Travel costs and session fees for staff when assigned to attend training. Some of these are eligible for POST reimbursement (subject to actions taken by the state legislature.)	8,000
<u>Small Arms and Ammunition</u> - Maintenance of the departmental weapons and acquisition of ammunition.	7,500
<u>Small Equipment</u> - Replacement of small equipment and related parts. Includes replacement of Server for the department.	20,400
<u>Capital Outlay</u> - Further completion and furnishing of the facility and purchase of a traffic trailer.	<u>82,000</u>
Department Total	1,068,700

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Fire**

Account Number	Account Description	Actual 2015/2016	Budget 2016/2017	Estimated Actual 2016/2017	Budget 2017/2018
<b>SUPPLIES &amp; SERVICES:</b>					
52050	Other Contracted Services	135,500	139,600	139,600	144,500
29010	Due to Wheatland Fire Prot. Dist.	18,900	18,900	18,900	18,900
	Subtotal Supplies & Services	154,400	158,500	158,500	163,400
<b>Department Total</b>		<b>154,400</b>	<b>158,500</b>	<b>158,500</b>	<b>163,400</b>

**EXPENSE DESCRIPTIONS**

Other Contract Services - Effective January 1, 2006 the City entered into a Joint Powers Agreement (JPA) with the Plumas Brophy fire District to create the Wheatland Fire District. 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. 144,500

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

Department Total 163,400

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Public Works**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>PERSONNEL</b>					
50100	Salaries & Wages	27,400	29,100	28,100	17,100
50500	Payroll Expenses & Benefits	8,300	8,000	8,600	5,600
	Subtotal Personnel	35,700	37,100	36,700	22,700
<b>SUPPLIES &amp; SERVICES</b>					
51150	Supplies	8,700	6,000	7,000	7,000
51200	Clothing Allowance	1,000	1,000	800	1,000
51400	Utilities	3,900	4,000	6,000	5,500
51500	Telephone	1,500	1,500	1,500	1,500
51600	Rents and Leased Equipment.	300	500	0	0
51750	Fuel	500	800	400	800
52050	Other Contracted Services	3,600	4,000	5,500	5,000
52400	Travel and Training	200	1,500	0	0
53000	Miscellaneous	1,400	0	1,500	
54500	Small Equipment	0	500	0	0
	Subtotal Supplies & Services	21,100	19,800	22,700	20,800
54000	CAPITAL OUTLAY	200	3,000	4,600	2,000
	<b>Total Department Expenses</b>	<b>57,000</b>	<b>59,900</b>	<b>64,000</b>	<b>45,500</b>

**EXPENSE DESCRIPTIONS**

<u>Salaries &amp; Wages</u> - General Fund portion of gross wages FOR the Public Works staff.	17,100
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	5,600
<u>Supplies</u> - Grounds maintenance supplies such as fertilizer and plants, bathroom supplies, safety equipment and supplies for the Community Center.	7,000
<u>Clothing Allowance</u> - City provided boots and work clothes for Public Works employees.	1,000
<u>Utilities</u> - Electricity and natural gas at the City's parks and the Community Center.	5,500
<u>Telephone</u> - General fund portion of the Public Works telephone costs.	1,500
<u>Rents and Leased Equipment</u> - Lease with Union Pacific Railroad for Front Street Park.	0
<u>Fuel</u> - Gas for equipment and vehicles.	800
<u>Other Contracted Services</u> - Purchase of outside services as may be necessary.	5,000
<u>Small Equipment</u> - Miscellaneous small equipment and tools	0
<u>Capital Outlay</u> - Fork Lift (17% of cost is charged to this department)	2,000

Department Total 45,500

## **SPECIAL REVENUE FUNDS**

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

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

The Gas Tax Street Maintenance Fund accounts for Gas Tax revenues received from the State and used for the City's Public Works activities associated with the preservation and upkeep of the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street right-of-ways.

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

The TDA Fund accounts for revenues and expenses associated with public transit, street construction, and street maintenance costs. TDA money is allocated from the California sales tax. The Sacramento Area Council of Governments is the designated regional transportation planning agency responsible for administering the TDA funds for the counties of Sacramento, Sutter, Yolo and Yuba. The Transportation Development Act provides funding for public transit operators, local cities and counties for transit operations and capital projects and for local street and roadway projects and bicycle and pedestrian projects.

### **Supplemental Law Enforcement (SLES)**

SLES funds are received from the State's COPS program. COPS funding is allocated by the State Controller to counties through to a SLES fund. The County allocates the money to the City based on a set formula. The use of SLES is limited to front-line municipal police activities.

### **Bureau of State and Community Corrections (BSCC)**

This fund accounts for grants received from BSCC under the State's City Law Enforcement Grant. The Grant was established to provide funding to city police departments to increase positive outcomes between municipal law enforcement and high risk-populations.

### **Vehicle Abatement**

This fund accounts for revenues and expenses associated with Vehicle Abatement. A \$1.00 (one dollar) fee is collected each time a vehicle / motorcycle / vessel is registered within the County. The City is reimbursed for the costs to remove vehicles that are abandoned, wrecked, dismantled or otherwise inoperable within the City right-of-way.

### **Wheatland Ranch Landscaping and Lighting District**

The Wheatland Ranch LLD accounts for the revenues and expenses associated with the Wheatland Ranch subdivision. Revenues are received from annual assessments collected on the Yuba county tax roll. The assessments are used to maintain improvements within the District.

### **Park Place Landscaping and Lighting District**

The Park Place LLD accounts for the revenues and expenses associated with the Park Place subdivision. Revenues are received from annual assessments collected on the Yuba county tax roll. The assessments are used to maintain improvements within the District.

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Street Maintenance (Gas Tax)**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
	<b>REVENUE</b>				
43150	Gas Tax revenue	79,000	80,000	70,200	103,500
43155	Yuba County Measure D	5,500	4,800	5,500	5,500
44000	Interest	(300)	0	0	0
45000	Miscellaneous			300	0
	<b>Total Revenue</b>	<b>84,200</b>	<b>84,800</b>	<b>76,000</b>	<b>109,000</b>
	<b>PERSONNEL EXPENSES</b>				
50100	Salaries & Wages Admin	15,800	6,700	17,300	8,300
50500	Payroll Expenses & Benefits	3,000	1,100	3,400	1,800
50100	Salaries & Wages Public Works	45,900	69,600	52,700	57,000
50500	Payroll Expenses & Benefits	14,500	21,100	16,200	17,600
	<b>Subtotal Personnel</b>	<b>79,200</b>	<b>98,500</b>	<b>89,600</b>	<b>84,700</b>
	<b>SUPPLIES &amp; SERVICES:</b>				
5000	Indirect Cost Allocation	23,300	23,800	20,700	22,400
51150	Supplies	17,700	18,000	24,900	22,500
51210	Clothing Allowance	1,000	1,000	600	1,000
51400	Utilities	20,900	20,000	22,300	25,000
51500	Telephone	1,200	1,500	1,200	1,500
51750	Fuel	1,700	2,000	1,800	2,000
52020	Engineering	26,600	20,000	15,900	20,000
52050	Other Contract Services	23,800	20,000	5,900	15,000
52200	Dues and Subscriptions	200	0	0	0
52400	Travel & Training	100	0	0	0
54500	Small Equipment	0	1,500	0	0
	<b>Subtotal Supplies &amp; Services</b>	<b>116,500</b>	<b>107,800</b>	<b>93,300</b>	<b>109,400</b>
54000	<b>CAPITAL OUTLAY</b>	<b>31,100</b>	<b>21,000</b>	<b>2,700</b>	<b>2,000</b>
	<b>Total Expenses</b>	<b>226,800</b>	<b>227,300</b>	<b>185,600</b>	<b>196,100</b>
	<b>Net Income (loss)</b>	<b>(142,600)</b>	<b>(142,500)</b>	<b>(109,600)</b>	<b>(87,100)</b>
49010	Transfer in from General fund	146,800	143,000	114,200	87,100
	<b>Beginning Fund Balance</b>	<b>(4,800)</b>	<b>0</b>	<b>(4,600)</b>	<b>0</b>
	<b>Ending Fund Balance</b>	<b>(4,600)</b>	<b>500</b>	<b>0</b>	<b>0</b>

## STREET MAINTENANCE (GAS TAX) FUND

REVENUE DESCRIPTIONS	<u>Budget</u>
<u>Gas Tax Revenue</u> - a per gallon excise tax imposed by the State of California and passed through to the City.	103,500
<u>Yuba County Measure D</u> - fifteen cent per ton charge on mined aggregate and sand and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County.	5,500
Total Revenue	109,000
EXPENSE DESCRIPTIONS	
<u>Salaries &amp; Wages</u> - Includes street maintenance salaries and wages for the Finance and Public Works Departments.	65,300
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	19,400
<u>Indirect Cost Allocation</u> - Overhead charges as approved by Reso. No. 01-07 revised.	22,400
<u>Supplies</u> - Street maintenance needs such as sand, gravel, asphalt, hardware, signs, drainage piping, tree trimming supplies, small tools, paint, etc..	22,500
<u>Clothing Allowance</u> - Street related share of boots and other work clothes for Public Works employees.	1,000
<u>Utilities</u> - PG&E costs for street lighting that is not within the City's Landscaping and Lighting Districts.	25,000
<u>Telephone</u> - The streets portion of Public Works communications costs.	1,500
<u>Fuel</u> - Gas needed to operate Public Works trucks and equipment for streets.	2,000
<u>Engineering</u> - Street related engineering services provided by Coastland related to existing streets.	20,000
<u>Other Contracted Services</u> - Underground Service Alert, tree trimming services, and other contracted services.	15,000
<u>Capital Outlay</u> - Fork Lift (17% of cost is charged to this department)	2,000
Total Expense	196,100
<u>Transfers In</u> - 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 General Fund resources.	87,100



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Transportation Development Act**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
	<b>REVENUE</b>				
43010	TDA Revenue - LTF	81,100	45,000	40,700	54,900
43011	TDA Revenue - STA				
44000	Interest income	(100)	0	(400)	0
	<b>Total Revenue</b>	<b>81,000</b>	<b>45,000</b>	<b>40,300</b>	<b>54,900</b>
59010	<b>TRANSFERS OUT</b>				
	Transfer to Fund 102.000 for Street Maintenance projects	(33,400)	0	0	0
	Transfer to Capital Projects Fund 104.010 for street projects	(38,000)	0	0	0
	<b>Total transfers out for street purposes</b>	<b>(71,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total expenses and transfers out</b>	<b>(71,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Resources added (reduced)</b>	<b>9,600</b>	<b>45,000</b>	<b>40,300</b>	<b>54,900</b>
	<b>Beginning Fund Balance</b>	<b>23,600</b>	<b>23,600</b>	<b>33,200</b>	<b>73,500</b>
	<b>Ending Fund Balance</b>	<b>33,200</b>	<b>68,600</b>	<b>73,500</b>	<b>128,400</b>

**REVENUE DESCRIPTIONS**

<u>TDA Revenue</u> - the City's portion of California sales tax dedicated to streets and roads.	<u>Budget</u> 54,900
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**EXPENSE DESCRIPTIONS**

<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.	0
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**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Supplemental Law Enforcement Fund (SLES)**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
43050	Grant Revenue	116,600	100,000	100,000	100,000
44000	Interest	0	0	0	0
	Total Revenue	116,600	100,000	100,000	100,000
<b>EXPENSES</b>					
50100	Salaries & Wages	100,000	100,000	100,000	0
50500	Payroll Expenses & Benefits	20,000	0	0	0
	Transfer to the General Fund	0	0	0	100,000
	Total Expenses	120,000	100,000	100,000	100,000
<b>Excess revenue (deficit) over expenses</b>		<b>(3,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>REVENUE DESCRIPTIONS</b>		<u>Budget</u>
Grant Revenue - State COPs Grant		100,000
Total Revenue		100,000
<b>EXPENSE DESCRIPTIONS</b>		
<u>Transfers Out</u> - Transferred to the General Fund to supplement public safety costs.		100,000
Total Expenses		100,000

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Bureau of State and Community Corrections**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUES</b>					
40000	Grant Revenue	25,600	30,000	8,700	10,000
	Total Revenue	25,600	30,000	8,700	10,000
<b>EXPENDITURES</b>					
54500	Small Equipment				
50600	Transfer to General Fund	25,400	30,000	8,700	10,000
	Total Expenses	25,400	30,000	8,700	10,000
BEGINNING FUND BALANCE		0	0	200	200
ENDING FUND BALANCE		200	0	200	200

**REVENUE DESCRIPTIONS**

Grant Revenue - City Law Enforcement Grant

	<u>Budget</u>
	10,000
Total Revenue	10,000

**EXPENSE DESCRIPTIONS**

Transfers Out - Transferred to the General Fund to supplement public safety costs.

	<u>Budget</u>
	10,000
Total Expenses	10,000

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Vehicle Abatement Fund**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
42120	Vehicle Abatement	7,300	6,000	1,000	1,900
44000	Interest	100	0	100	0
	Total Revenue	7,400	6,000	1,100	1,900
<b>TRANSFERS OUT</b>					
59010	Transfer to General Fund	0	6,000	0	28,200
	Total Transfers	0	6,000	0	28,200
	Beginning Fund Balance	17,800	29,900	25,200	26,300
	Ending Fund Balance	25,200	29,900	26,300	0

**REVENUE DESCRIPTIONS**

	<u>Budget</u>
<u>Vehicle Abatement</u> - One dollar fee collected by the State at vehicle registration and remitted to the City.	1,900
Total Revenue	1,900

**EXPENSE DESCRIPTIONS**

<u>Transfers Out</u> - Transferred to the General Fund to offset costs of removing abandoned vehicles.	28,200
Total Expenses	28,200

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Wheatland Ranch/Ryan Town Lighting and Landscape District**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
40100	Secured Property Tax	48,900	50,900	44,600	52,400
44000	Interest income	(100)	0	(100)	0
49010	Transfer In	0	5,100	17,700	500
	<b>Total Revenue</b>	<b>48,800</b>	<b>56,000</b>	<b>62,200</b>	<b>52,900</b>
<b>PERSONNEL EXPENSES</b>					
50100	Salaries & Wages Admin	1,900	1,600	2,300	2,000
50500	Payroll Expenses & Benefits	500	300	400	400
60100	Salaries & Wages Public Works	23,100	24,200	24,000	22,800
50500	Payroll Expenses & Benefits	7,400	8,300	7,400	8,600
	<b>Subtotal Personnel</b>	<b>32,900</b>	<b>34,400</b>	<b>34,100</b>	<b>33,800</b>
<b>SUPPLIES AND SERVICES</b>					
5000	Indirect Cost Allocation	7,400	7,700	8,900	8,700
51150	Supplies	2,000	3,000	1,500	2,000
51400	Utilities	4,600	4,000	6,100	5,600
51700	Equipment Maintenance	0	200	0	0
51750	Fuel	600	800	700	800
52050	Other Contracted Services	2,500	3,000	1,900	2,000
52400	Travel and Training	200	300	0	0
	<b>Subtotal Supplies &amp; Services</b>	<b>17,300</b>	<b>19,000</b>	<b>19,100</b>	<b>19,100</b>
54000	<b>CAPITAL OUTLAY:</b>	<b>5,600</b>	<b>2,000</b>	<b>1,600</b>	<b>0</b>
	<b>Total Expenses</b>	<b>55,800</b>	<b>55,400</b>	<b>54,800</b>	<b>52,900</b>
	<b>Net Income (loss)</b>	<b>(7,000)</b>	<b>600</b>	<b>7,400</b>	<b>0</b>
	<b>Beginning Cash Balance</b>	<b>(4,000)</b>	<b>(400)</b>	<b>(7,400)</b>	<b>0</b>
	<b>Ending Cash Balance</b>	<b>(7,400)</b>	<b>200</b>	<b>0</b>	<b>0</b>

## Wheatland Ranch/Ryan Town Lighting and Landscape District

	<u>Budget</u>
REVENUE DESCRIPTIONS	
<u>Secured Property Tax</u> - Annual assessment on benefitted properties.	52,400
<u>Transfer In</u> - From General Fund	500
Total Revenue	52,900
EXPENSE DESCRIPTIONS	
<u>Salaries &amp; Wages</u> - Finance and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	24,800
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA & Medicare, worker's comp. insurance, unemployment insurance, health insurance, and retirement benefits.	9,000
<u>Indirect Cost Allocation</u> - Overhead charges as approved by Reso. No. 01-07 revised.	8,700
<u>Supplies</u> - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	2,000
<u>Utilities</u> - PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	5,600
<u>Equipment Maintenance</u> - The District's share of mowing and other equipment maintenance costs.	0
<u>Fuel</u> - Gas for mowing and other equipment.	800
<u>Other Contract Services</u> - Assessment consultant and cleaning of drainage ways from Wheatland Ranch retention pond to Hutchison Creek.	2,000
Total	52,900

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Park Place Lighting and Landscape District**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
40100	Secured Property Tax	41,100	42,600	52,600	43,900
44000	Interest income	(100)	0	0	0
	Other	0	3,400	3,500	0
	Transfer In	20,200	19,900	0	2,600
	Total Revenue	61,200	65,900	56,100	46,500
<b>PERSONNEL EXPENSES</b>					
50100	Salaries & Wages Admin	1,900	1,600	2,300	2,000
50500	Payroll Expenses & Benefits	500	300	900	400
50100	Salaries & Wages Public Works	21,600	25,300	22,800	21,900
50500	Payroll Expenses & Benefits	7,000	8,700	7,100	8,200
	Subtotal Personnel	31,000	35,900	33,100	32,500
<b>SUPPLIES &amp; SERVICES</b>					
5000	Indirect Cost Allocation	8,900	8,000	8,200	8,200
51150	Supplies	1,800	3,000	2,100	3,000
51400	Utilities	6,800	7,000	7,600	8,200
51750	Fuel	600	800	600	800
52050	Other Contracted Services	2,500	3,000	1,900	3,000
54500	Small Equipment.	0	200	0	0
	Subtotal Supplies and Services	20,600	22,000	20,400	23,200
	<b>CAPITAL OUTLAY:</b>	1,500	8,000	1,600	0
	Total Expenses	53,100	65,900	55,100	55,700
	Net Income (loss)	8,100	0	1,000	(9,200)
	Beginning Cash Balance	100	100	8,200	9,200
	Ending Cash Balance	8,200	100	9,200	0

## Park Place Lighting and Landscape District

	<u>Budget</u>
<b>REVENUE DESCRIPTIONS</b>	
<u>Secured Property Tax</u> - Annual assessment on benefitted properties.	43,900
<u>Transfer In</u> - Transfer from the General Fund	2,600
Total Revenue	46,500
<b>EXPENSE DESCRIPTIONS</b>	
<u>Salaries &amp; Wages</u> - Finance and Public Works Departments time estimated to be needed for the operation of the Landscaping and Lighting District.	23,900
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement	8,600
<u>Indirect Cost Allocation</u> - Overhead charges as approved by Reso. No. 01-07 revised.	8,200
<u>Supplies</u> - Grounds maintenance supplies such as fertilizers, plants, irrigation parts and safety equipment.	3,000
<u>Utilities</u> - PG&E costs for street lighting and irrigation controllers for the Landscaping and Lighting District.	
<u>Equipment Maintenance</u> - The District's share of mowing and other equipment maintenance costs.	8,200
<u>Fuel</u> - Gas for mowing and other equipment.	800
<u>Other Contract Services</u> - This budget includes Assessment consultant, and brush removal from drainage way from Park Place to retention pond.	3,000
Total Expenses	55,700

## ENTERPRISE FUNDS

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise

### **Water Fund**

The Water 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.

### **Sewer Fund**

The Sewer 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.



**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Water Fund**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
47000	Utility Revenue	748,400	775,000	789,400	815,000
47010	Penalties	16,200	15,000	16,400	16,500
48000	Misc Income	14,200	3,600	0	0
44000	Interest Income	(100)	0	400	400
	<b>Total Revenue</b>	<b>778,700</b>	<b>793,600</b>	<b>806,200</b>	<b>831,900</b>
<b>PERSONNEL EXPENSES</b>					
50100	Salaries & Wages Admin	81,300	91,000	88,300	101,500
50500	Payroll Expenses & Benefits	20,400	26,100	22,300	29,300
50100	Salaries & Wages - Public Works	164,900	152,200	163,700	130,900
50500	Payroll Expenses & Benefits	39,400	34,800	41,900	33,600
	<b>Subtotal Personnel</b>	<b>306,000</b>	<b>304,100</b>	<b>316,200</b>	<b>295,300</b>
<b>SUPPLIES &amp; SERVICES:</b>					
50600	Indirect Cost Allocation	92,500	78,100	88,500	82,600
51000	Office Expense	5,900	5,000	5,400	5,000
51150	Supplies	46,200	50,000	30,300	40,000
51200	Clothing allowance	1,200	1,000	1,300	1,000
51400	Utilities	60,900	55,000	71,400	68,000
51500	Telephone	3,500	3,000	3,800	3,800
51600	Rents and Leased Equipment	5,900	6,200	4,400	6,200
51700	Equipment Maintenance	0	500	0	0
51750	Fuel	1,900	2,000	1,800	2,000
52000	Attorney	1,900	5,000	0	0
52020	Engineering	19,100	20,000	11,100	15,000
52050	Other Contract Services	23,600	30,000	28,700	30,000
52200	Dues & Subscriptions	16,400	15,000	8,200	15,000
52400	Travel & Training	200	1,000	0	1,000
52460	Insurance - Liability	19,200	22,000	26,500	30,000
53900	Interest & Principal payments	170,500	170,500	170,500	170,500
54500	Small Equipment	0	5,000	0	0
5000	Transfer to Maintenance Reserve	17,100	17,100	17,100	17,100
	<b>Subtotal Supplies and Services</b>	<b>486,000</b>	<b>486,400</b>	<b>469,000</b>	<b>487,200</b>
54000	<b>CAPITAL OUTLAY</b>	<b>60,800</b>	<b>44,000</b>	<b>0</b>	<b>40,000</b>
	<b>Total Expenses</b>	<b>852,800</b>	<b>834,500</b>	<b>785,200</b>	<b>822,500</b>
	<b>Net Income (loss)</b>	<b>(74,100)</b>	<b>(40,900)</b>	<b>21,000</b>	<b>9,400</b>
	<b>Beginning Cash Balance</b>	<b>78,100</b>	<b>205,400</b>	<b>254,000</b>	<b>275,000</b>
49010	<b>Transfer In</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Ending Cash Balance</b>	<b>254,000</b>	<b>164,500</b>	<b>275,000</b>	<b>284,400</b>

## WATER FUND

REVENUE DESCRIPTIONS	<u>Budget</u>
<u>Utility Revenue</u> - fee charged for water usage.	815,000
<u>Penalty</u> - fee charged for late payments	16,500
<u>Interest</u> - interest earnings	400
Total Revenue	831,900
 EXPENSE DESCRIPTIONS	
<u>Salaries &amp; Wages</u> - Includes salaries for water system maintenance and operations and Public Works and Administration.	232,400
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement benefits.	62,900
<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.	82,600
<u>Office Expense</u> - Computer supplies and postage for producing and mailing monthly water	5,000
<u>Supplies</u> - 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.	40,000
<u>Clothing Allowance</u> - Boots and other work clothes for Public Works employees.	1,000
<u>Utilities</u> - Electricity cost of operating the City's water wells.	68,000
<u>Telephone</u> - Water fund portion of Public Works communications costs.	3,800
<u>Rents and Leased Equipment</u> - Water fund portion of photocopier lease and 30% of the lease payment for the new City Hall.	6,200
<u>Equipment Maintenance</u> - Maintenance of pumps, backup generator, vehicles and other water utility equipment.	0
<u>Fuel</u> - Gas for vehicles and equipment to operate the water utility.	2,000
<u>Engineer</u> - Water Fund portion of City Engineering services provided by Coastland.	15,000
<u>Other Contract Services</u> - 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
<u>Dues and Subscriptions</u> - Permitting and licensing costs	15,000
<u>Travel and Training</u> - Training of Public Works employees for the operation of the City's water utility.	1,000
<u>Insurance Liability</u> - The City is a member of PARSAC, a self- insurance pool for local government agencies in California. This cost allocated 40%, 30% & 30% to the General, Water and Sewer Funds.	30,000
<u>Interest and Principal Payments</u> - In 2000 and 2002, the City obtained US Department of Agriculture loans for water system improvements. The loan calls for interest and principal payments over a 40 year period.	170,500
<u>Small Equipment</u> - Replacement of small tools and equipment.	0
<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
<u>Capital Outlay</u> - Video wells, clean screens and rehab Well #8	40,000
Total Expenses	822,500

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Sewer Fund**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
47000	Utility Revenue	838,500	856,800	853,600	870,000
47010	Penalties	18,100	17,000	17,600	18,000
44000	Interest Income	2,900	1,900	800	1,200
45000	Misc. Income	9,200	1,000	0	0
	Total Revenue	868,700	876,700	872,000	889,200
<b>PERSONNEL EXPENSES</b>					
50100	Salaries & Wages Admin	108,100	109,300	118,800	123,500
50500	Payroll Expenses & Benefits	24,600	30,300	27,300	34,900
50100	Salaries & Wages Public Works	147,600	164,400	159,100	156,000
50500	Payroll Expenses & Benefits	34,500	37,200	40,900	36,400
	Subtotal Personnel	314,800	341,200	346,100	350,800
<b>SUPPLIES &amp; SERVICES:</b>					
50600	Indirect Cost Allocation	95,800	87,800	85,700	98,900
51000	Office Expense	4,700	4,500	4,900	4,800
51150	Supplies	17,600	20,000	12,600	20,000
51200	Clothing allowance	1,200	1,200	900	1,200
51400	Utilities	54,400	50,000	61,200	60,000
51500	Telephone	2,500	3,000	2,500	3,000
51600	Rents and Leased Equip.	10,500	13,000	4,400	10,000
51750	Fuel	1,700	2,000	1,600	2,000
52000	Attorney	0	2,000	0	0
52020	Engineering	11,800	20,000	9,700	15,000
52050	Other Contracted Services	40,400	45,000	27,000	35,000
52200	Dues and Subscriptions	20,000	30,000	25,600	25,000
52400	Travel & Training	800	2,000	500	1,000
52460	Insurance - Liability	19,200	20,000	26,500	30,000
53000	Miscellaneous Levy Improvement	6,800	7,500	7,600	7,500
53900	Interest & Principal payments	205,900	205,900	205,900	205,900
50000	Transfer to bond reserve	20,600	20,600	20,600	20,600
	Subtotal Supplies & Services	513,900	534,500	497,200	539,900
54000	CAPITAL OUTLAY	7,000	97,000	12,200	64,000
	Total Expenses	835,700	972,700	855,500	954,700
	Net Income (loss)	33,000	(96,000)	16,500	(65,500)
	Beginning Cash Balance	716,500	499,000	499,500	516,000
59010	Transfer Out	(250,000)	0	0	0
	Ending Cash Balance	499,500	403,000	516,000	450,500

## SEWER FUND

REVENUE DESCRIPTIONS		<u>Budget</u>
<u>Utility Revenue</u> - fee charged for sewer service.		870,000
<u>Penalty</u> - fee charged for late payments		18,000
<u>Interest</u> - interest earnings		1,200
	Total Revenue	889,200
EXPENSE DESCRIPTIONS		
<u>Salaries &amp; Wages</u> - Includes salaries for water system maintenance and operations and Public Works and Administration.		279,500
<u>Payroll Expenses &amp; Benefits</u> - The employer share of FICA, Medicare, worker's compensation insurance, unemployment insurance, health insurance, and retirement benefits.		71,300
<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.		98,900
<u>Office Expense</u> - Computer supplies and postage for producing and mailing monthly sewer bills.		4,800
<u>Supplies</u> - 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
<u>Clothing Allowance</u> - Boots and other work clothes for Public Works employees.		1,200
<u>Utilities</u> - Electricity cost of operating the City's wastewater treatment plant.		60,000
<u>Telephone</u> - The wastewater fund portion of Public Works communications costs.		3,000
<u>Rents and Leased Equipment</u> - The sewer fund portion of photocopier lease and 30% of the lease for the new City Hall.		10,000
<u>Fuel</u> - Gas for vehicles and equipment to operate the wastewater utility.		2,000
<u>Engineering</u> - Engineering services related to design and operation of the sewerage treatment and handling operation.		15,000
<u>Other Contract Services</u> - 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.		35,000
<u>Dues and Subscriptions</u> - Permits and licensing for the ongoing operation of the sewage treatment plant.		25,000
<u>Travel and Training</u> - Training of Public Works employees for the operation of the City's wastewater system.		1,000
<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.		30,000
<u>Interest and Principal Payments</u> - In 2007, the City issued COPs which were purchased by USDA in the amount of \$4,000,000. The proceeds were used for repairs and upgrades to the wastewater collection system .		205,900
<u>Misc. Levy Improvement</u> - Bear River Levy Improvement A. D.		7,500
<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.		20,600
<u>Capital Outlay</u> - Fork Lift (\$4,000 - 33% of cost is charged to this department), safety grading at Sunrise Lift Station (\$10,000), pipe Inspection (\$40,000), and weed removal (\$10,000)		64,000
	Total Expenses	954,700

## **CAPITAL PROJECT FUNDS**

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds.)

### **General Construction Fund**

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

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**General Construction Fund**

Account Number	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated Actual 2016-2017	Budget 2017-2018
<b>REVENUE</b>					
40000	Safe Route To School Wheatland Rd.	0	147,600	0	0
40000	Safe Route To School Gap Closure	7,500	217,000	0	0
40000	SRTS Receivables	0	0	625,000	0
40000	Misc.	0	7,000	0	0
	Total Revenue	7,500	371,600	625,000	0
Transfers to Fund Projects					
40000	TDA fund -	38,000	0	0	0
	Total transfers in	38,000	0	0	0
	Total Available Resources	45,500	371,600	625,000	0
<b>CAPITAL PROJECTS:</b>					
60022	SRTS Wheatland Road	46,000	147,600	249,600	0
60024	SRTS Gap Closure	76,800	217,000	278,700	0
60030	Sidewalk repairs	7,400	0	0	0
60040	Slurry Seal projects	7,000	0	0	0
60000	ADA Compl. Projects - Streets	0	1,000	0	0
	Total Expenses	137,200	365,600	528,300	0
	Net Income (loss)	(91,700)	6,000	96,700	0
	Beginning Fund Balance	(36,400)	(3,700)	(128,100)	(31,400)
	Ending Fund Balance	(128,100)	2,300	(31,400)	(31,400)
	Available for Street Projects				

There are no budgeted non-enterprise capital projects budgeted for FY 2017-2108.

**CITY OF WHEATLAND**  
**Fiscal Year 2017-2018**  
**Capital Equipment Expenditures**  
**All Departments**

	Department Requested	City Manager Recommended	Council Approved	FUND
<b>Police Department -</b>				
Completion of Police Facility <i>Tenant Improvements</i>	70,000	70,000	70,000	General Fund
Traffic Trailer <i>Current 1994 trailer has on going charging system failures making it unreliable.</i>	12,000	12,000	12,000	General Fund
<b>Public Works -</b>				
Fork Lift <i>For lifting or loading heavy material or supplies</i>	12,000	12,000	12,000	Water 33% Sewer 33% Gas Tax 17% General Fund 17%
Video Wells, clean screens and rehab well #8 <i>Wells GPM production are slowly going down indicating screens are getting plugged. Wells last videod in 2001-2003</i>	40,000	40,000	40,000	Water 100%
Safety grading over top of wet well at the Sunrise Lift Station <i>Needed to prevent operator from falling into wet well when inspecting.</i>	10,000	10,000	10,000	Sewer 100%
Sewage Pipe Inspection Camera With TV Monitor <i>Needed to video and inspect sewage mains and help locle trouble spots and blockages.</i>	40,000	40,000	40,000	Sewer 100%
Remove Weeds in sewage sand infiltration bed and level sand bed <i>Bed surfaces need weeds removed and need to be raked and leveled for proper water drainage and percolation.</i>	10,000	10,000	10,000	Sewer 100%
<b>Total Capital Expense Budget</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	
<b>Totals By Fund</b>				
General	84,000	84,000	84,000	
Gas Tax	2,000	2,000	2,000	
Water	44,000	44,000	44,000	
Sewer	64,000	64,000	64,000	
<b>Total</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	