

**CITY OF WHEATLAND  
FISCAL YEAR 2026-2027**

**General Fund Summary**

	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
<b>REVENUES</b>				
Taxes	2,303,355	2,233,149	2,226,850	2,286,000
Fees, Charges, and Reimbursements	356,896	342,444	346,650	369,350
Interest Earnings	95,041	90,000	80,000	70,000
Other Revenue	547,911	426,689	446,689	462,375
<b>Total Revenue</b>	<b>3,303,204</b>	<b>3,092,282</b>	<b>3,100,189</b>	<b>3,187,725</b>
<b>EXPENSES</b>				
<b>BY DEPARTMENT</b>				
City Council	28,386	35,862	26,403	45,141
Administration	520,439	484,979	502,475	510,824
Finance	135,761	141,717	117,500	146,621
Community Development	227,226	258,867	210,400	252,068
Police	1,581,014	1,699,378	1,599,400	1,784,249
Fire	307,804	315,499	315,000	400,000
Public Works	100,294	82,423	68,925	81,890
Parks	149,893	107,330	97,400	67,848
Community Center	-	-	-	47,577
<b>Total Expenses by Department</b>	<b>3,050,817</b>	<b>3,126,055</b>	<b>2,937,503</b>	<b>3,336,218</b>
<b>Net Income</b>	<b>252,386</b>	<b>(33,773)</b>	<b>162,686</b>	<b>(148,493)</b>
<b>TRANSFERS IN/(OUT)</b>				
Transfer In - SLES	220,000	220,000	220,000	230,000
Transfer In - Other	43,396			
Transfer Out - Street Maintenance	(75,290)	(80,000)	(80,000)	(80,000)
Transfer Out - Wheatland LLD	(10,233)	(20,000)	(20,000)	(12,000)
Transfer Out - Park Place LLD	(28,203)	(30,000)	(30,000)	(30,000)
Transfer Out - Facilities Maintenance	(50,000)	-	-	-
Transfer Out - Vehicle Replacement	(50,000)	-	-	-
<b>Net Transfers</b>	<b>49,670</b>	<b>90,000</b>	<b>90,000</b>	<b>108,000</b>
<b>Total Increase (Decrease) to Fund</b>	<b>302,056</b>	<b>56,227</b>	<b>252,686</b>	<b>(40,493)</b>
<b>FUND BALANCE</b>				
Beginning Fund Balance	2,389,164	2,389,168	2,691,221	2,943,907
<b>Ending Fund Balance</b>	<b>2,691,221</b>	<b>2,445,395</b>	<b>2,943,907</b>	<b>2,903,413</b>
Reserved for CIRA SIR	50,000	30,000	30,000	50,000
Reserved for Contingent Sales Tax	401,858	401,858	401,858	401,858
Reserve (40% of expenses)	1,220,327	1,250,422	1,175,001	1,334,487
Unreserved	1,019,036	763,115	1,337,047	1,117,068
<b>Ending Fund Balance</b>	<b>2,691,221</b>	<b>2,445,395</b>	<b>2,943,907</b>	<b>2,903,413</b>

**CITY OF WHEATLAND  
FISCAL YEAR 2026-2027**

**All Funds Summary**

	Estimated July 1, 2026 Fund Balance	2026-2027 Proposed Budget			Estimated June 30, 2027 Fund Balance
		Revenues	Expenses	Transfers In/(Out)	
<u>General Fund</u>	2,943,907	3,187,725	3,336,218	108,000	2,903,413
<u>Enterprise Funds</u>					
Water (Net Position)	2,562,441	1,535,000	1,897,184	-	2,200,257
Wastewater (Net Position)	1,421,702	1,385,000	1,631,901	-	1,174,801
Water Distribution Impact	358,656	13,000	-	-	371,656
Sewer Collection Impact	5,010,713	200,000	40,000	-	5,170,713
Wastewater Treatment Impact	725,908	27,000	-	-	752,908
<u>Special Revenue Funds</u>					
Street Maintenance (Gas Tax)	169,825	139,900	191,820	55,000	172,905
SB1 Road Maintenance	91,916	122,500	1,100	(130,000)	83,316
Transportation Development Act	129,462	147,317	52,000	(200,000)	24,779
Community Development Block Grant	136,524	80	-	-	136,604
Economic Development	24,541	29,900	29,000	-	25,441
Supplemental Law Enforcement	24,290	233,000	-	(230,000)	27,290
Pumpkin Farm Joint Admission	132,714	98,000	54,729	-	175,986
Wheatland Community Garden	18,656	1,250	500	-	19,406
Wheatland Landscape District	64,791	77,400	87,077	12,000	67,114
Park Place Landscape District	16,654	50,440	76,085	30,000	21,008
Wheatland CFD 2015-1, Caliterra Ranch	229,719	215,000	214,396	-	230,323
Wheatland CFD 2015-2, Heritage Oaks E	(37,928)	-	1,400	-	(39,328)
Facilities Maintenance	164,214	6,000	-	-	170,214
Vehicle & Equipment Replacement	200,906	1,000	156,000	-	45,906
<u>Development Impact Funds</u>					
Bear River Impact	9,915	350	-	-	10,265
Regional Bypass Impact	21,539	700	-	-	22,239
Storm Drainage Impact	171,764	6,000	-	-	177,764
Road Circulation Impact	877,752	32,000	30,000	-	879,752
City Hall Facilities Impact	260,203	9,000	-	-	269,203
Vehicles and Equipment Impact	9,830	350	-	-	10,180
Public Works Facilities Impact	45,563	1,500	-	-	47,063
Law Enforcement Facilities Impact	69,228	2,400	-	-	71,628
Fire Department Facilities Impact	65,815	2,400	-	-	68,215
Parkland Facilities Impact	457,394	17,000	-	-	474,394
Public Meeting Facilities Impact	(43,201)	0	1,500	-	(44,701)
Caliterra Subdivision Impact	3,093,086	95,000	-	-	3,188,086
<u>Project Funds</u>					
Comprehensive Drinking Water	70,000	65,000	135,000	-	-
Regional Sewer Connection	-	2,500,000	2,500,000	-	-
SYTIA	-	10,000	10,000	-	-
Wheatland Road Complete Streets	46,000	232,500	262,500	30,000	46,000
Wheatland Pavement Maintenance	333,771	-	400,000	100,000	33,771
General Plan Update	231,975	-	150,000	-	81,975
Stormwater Retention Basin and Pumps	100,000	-	-	-	100,000
Sidewalk ADA Accessibility Program	60,000	-	60,000	-	-
Storm Water Master Plan	-	645,000	645,000	-	-
Spenceville Road Culvert Replacement	-	-	200,000	200,000	-
ADA Evaluation and Transition Plan	-	-	25,000	25,000	-
<b>TOTALS</b>	<b>20,270,243</b>	<b>11,088,712</b>	<b>12,188,410</b>	<b>-</b>	<b>19,170,545</b>