

MESSAGE FROM CITY MANAGER

The Annual Operating Budget for the 2025-26 fiscal year (FY) reflects the City's consistently conservative fiscal approach to budgeting. The General Fund portion of this budget anticipates having a year-end fund balance of \$2,904,660, which is an increase of \$56,229 over the previous year. This amount includes an Economic Contingency Reserve that is 40% of operating expenses, a Transaction Tax reserve set aside to account for misallocations of transaction sales tax by the state, and a self-insured retention reserve. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide a cost-of-living increase for employees and operating expense increases that reflect current economic conditions. The City does not anticipate new home growth as the Caliterra subdivision is nearing completion and there are no current building applications.

Economic Contingency	\$1,250,421
Transaction Tax Reserve	401,858
Self-insured Retention	30,000
Unreserved	1,222,381
General Fund Fund Balance	\$2,904,660

The FY 2025-26 budget maintains a basic operating and maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed, with overall economy affected by inflation and changing interest rates. The City has prepared this year's budget using current inflationary data.

Revenues

General Fund revenues are projected to be lower than projected FY 2024-25 revenues. This decrease is mainly due to the lack of new home building-related revenues. We anticipate a 5% increase in property tax revenue and a 3% increase in sales tax revenue over the previous year.

Personnel

Staffing in this budget remains the same as last year.

Capital Projects

It is anticipated the Comprehensive Drinking Water project will be completed in this fiscal year. The Wastewater Regionalization Project continues to move forward, a major step in planning for Wheatland's future. The City's existing wastewater treatment plant will receive necessary improvements to the Malone lift pump station and the treatment plant grinder, and the installation of two aerators. Other major projects include Pavement Maintenance, Sidewalk Repair, and ongoing General Plan Updates.

Enterprise Funds

Revenues in the City's Water Fund cover the projected and proposed maintenance and operation costs, annual debt service obligations and maintenance of a prudent reserve. While operating revenues and expenses have stabilized, there is still a lack of adequate reserves to pay for necessary future infrastructure maintenance and replacement.

Revenues in the City's Wastewater Fund cover the projected and proposed maintenance and operation costs and annual debt service obligations. The City's Wastewater Fund will see a decline in Net Position in FY 2025-26 due to capital project costs. There are limited reserves to pay for future infrastructure maintenance and replacement.

It is anticipated that increased water and wastewater rates over the next five years will provide the necessary funding to maintain the current level of operations and provide for debt service obligations. The increased rates provide minimal funding for Infrastructure maintenance and replacement. The rate increases were approved by Council based on the Water and Sewer Rate Study conducted in 2024.

Conclusion

Our City is committed to strong fiscal stewardship, transparency and accountability of taxpayer dollars. Working together, the City Council and City staff ensure our budget and financial policies reflect spending consistent with the community's priorities.

Through prudent fiscal control, the City of Wheatland continues to maintain essential quality of life services to its citizens at an acceptable level while maintaining a General Fund reserve that meets the Council's fiscally prudent targets for reserves. However, General Fund revenues are still subject to many underfunded state mandates and decisions made at the State and Federal level that could have significant negative impacts. Water and Wastewater cash reserves are limited and are not sufficient to pay for necessary infrastructure needs. This proposed budget reflects prudent fiscal control for the coming year.

Respectfully submitted,

Bill Zenoni

Bill Zenoni, City Manager

BUDGET CONTROL POLICIES

1. That the City will strive to maintain a balanced budget during fiscal year 2025-26. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the minimum level has been established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal 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.
2. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
3. 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.
4. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line-item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
5. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

Anticipated transfers between funds for operating purposes are defined in the adopted budget and can be made by City staff in accordance with the adopted budget. These transfers are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons. From time-to-time, interfund borrowings may be needed and are approved by the City Council as follows: The Director of Finance is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. A common example of interfund borrowing needs under this policy is for grant programs where costs are incurred on a reimbursement basis.

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

The funding of development entitlement processes will be from deposits received in advance of the City incurring costs. Both City staff and outside consultants are charged with coordinating the funding of these tasks to assure that deposits are received prior to incurring costs.
6. Assets acquired with a unit cost in excess of \$20,000 and a useful life of three or greater years will be capitalized as property or equipment.

APPROPRIATIONS LIMIT

Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2025-26 is hereby established as \$7,435,711.

The State Department of Finance provides the City the annual adjustment factors used in the appropriation limit calculation. The factors used to calculate the 2025-26 appropriations limit are the percentage change in California per capita personal income, 6.44%, and the percentage change in the City of Wheatland population, 2.29%.

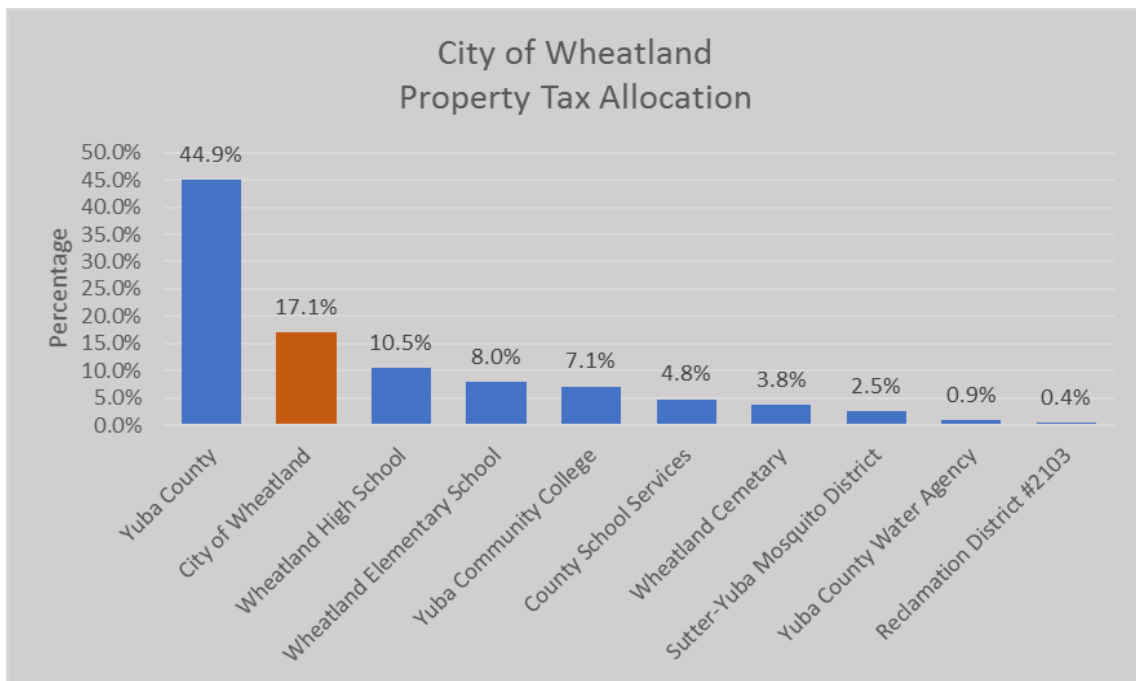
BUDGET OVERVIEW

BUDGET PROCESS

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

BUDGET HIGHLIGHTS

1. The Economic Uncertainty Reserve remains at 40% of General Fund expenses (\$1,250,421).
2. Property taxes are projected to increase 5%. Although new home construction is evident, seeing the actual increase in property tax receipts by the City takes some time. Property tax revenue estimates remain conservative until the actual property tax revenues are received. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 percent.



3. The City Manager and Public Works Director positions are budgeted at 75%; and the Finance Director position is budgeted at 60% for FY 2025-26. An additional police officer position is allocated contingent upon receipt of COPS grant funding.
4. Employee merit increases and cost-of-living increases have been included in all departments.
5. This budget includes funding for expenditures associated with the design of a regional sewer connection line to replace the existing treatment plant, continuation of economic development activities, completion of the Comprehensive Drinking Water project, replacement of a police vehicle, a new phone system, and improvements to the City's roads, sidewalks, and parks.

COMMUNITY PROFILE

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

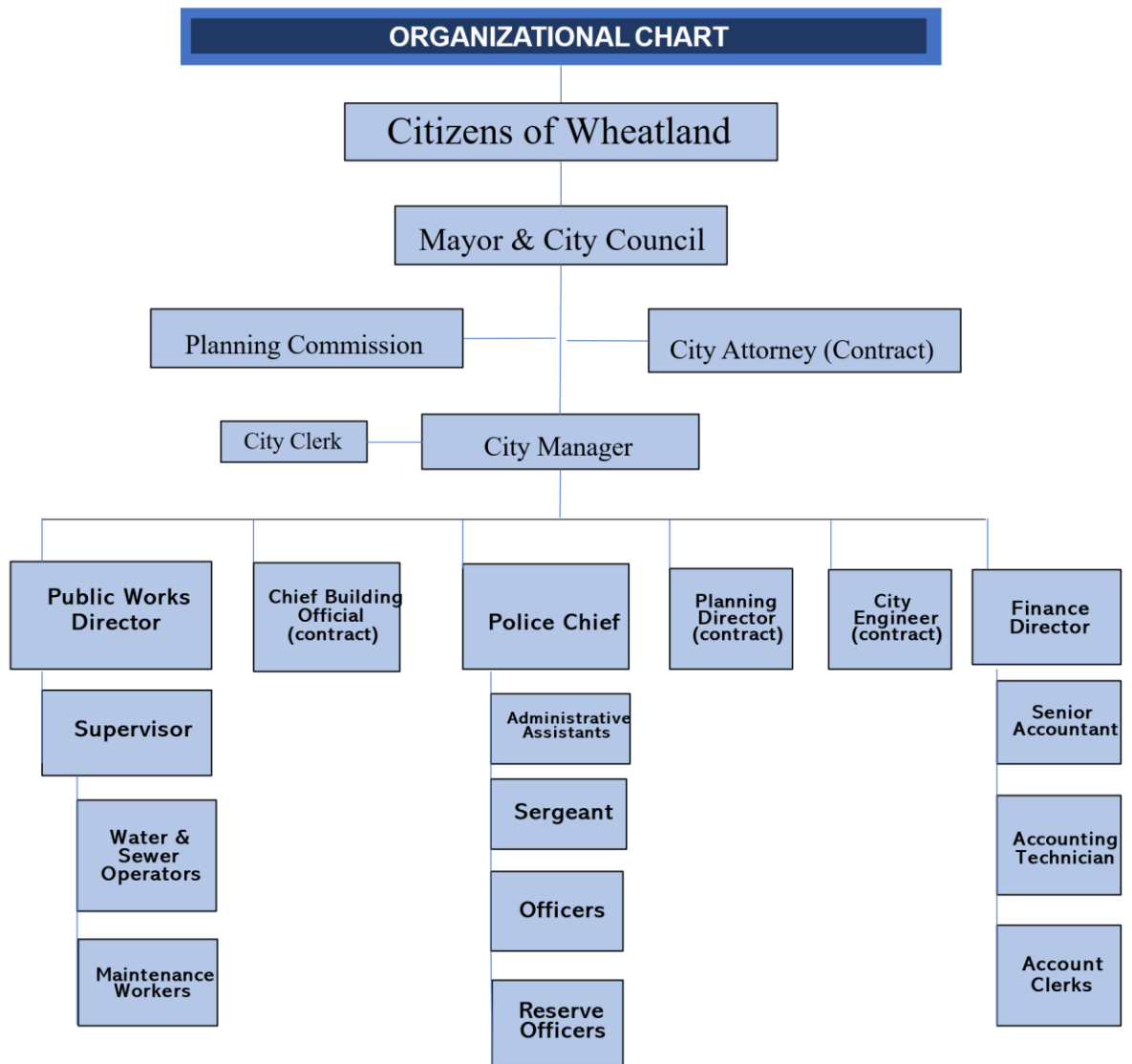
The City, incorporated in 1874, is one of two incorporated cities in Yuba County. It is nestled at the northeastern edge of California's vast Sacramento Valley, 34 miles north of Sacramento, 107 miles northeast of San Francisco and 417 miles northwest of Los Angeles. With a population of approximately 3,900 in a 42.2 square-mile area, Wheatland is valued by its residents for its small-town atmosphere and rural setting.



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

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





**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Staffing Levels

	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2024-2025	2025-2026	
<u>Administration and Finance</u>				
City Manager	1	0.75	0.75	-
City Clerk	1	1.00	1.00	-
Finance Director	1	0.60	0.60	-
Senior Accountant	1	0.85	0.85	-
Accounting Technician	0	1.80	1.80	-
Senior Account Clerk	1	0.00	0.00	-
Account Clerk II	2	1.00	1.00	-
	7	6.00	6.00	-
<u>Police</u>				
Police Chief	1	1.00	1.00	-
Police Admin Asst/Code Enforcement	2	2.00	2.00	-
Police Code Enforcement	0	0.00	0.00	-
Police Sergeant	1	1.00	1.00	-
Reserve Sergeant	1	0.25	0.25	-
Police Officer	7	7.00	7.00	-
Reserve Officer	1	0.25	0.25	-
	13	11.50	11.50	-
<u>Public Works</u>				
Director	1	0.75	0.75	-
Public Works Supervisor	1	1.00	1.00	-
Water/Wastewater Operator	3	3.00	3.00	-
Maintenance Worker	3	3.00	3.00	-
	8	7.75	7.75	-
TOTAL STAFF	28	25.25	25.25	0.00

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

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

All Funds Summary

	Estimated July 1, 2025 Fund Balance	2025-2026 Proposed Budget			Estimated June 30, 2026 Fund Balance
		Revenues	Expenses	Transfers In/Out	
General Fund	2,848,431	3,092,282	3,126,052	90,000	2,904,660
Enterprise Funds					
Water (Net Position)	2,032,985	1,460,000	1,408,162	-	2,084,824
Wastewater (Net Position)	1,060,351	1,361,250	1,593,154	-	828,447
Water Distribution Impact	282,090	10,500	-	-	292,590
Sewer Collection Impact	4,679,127	250,000	70,000	-	4,859,127
Wastewater Treatment Impact	416,748	17,000	-	-	433,748
Internal Service Funds					
Facilities Maintenance	302,000	10,000	20,452	-	291,548
Vehicle & Equipment Replacement	172,585	5,700	82,000	-	96,285
Special Revenue Funds					
Street Maintenance (Gas Tax)	128,245	131,623	258,720	80,000	81,148
SB1 Road Maintenance	346,084	113,140	1,100	(380,000)	78,124
Transportation Development Act	76,438	182,500	51,000	(120,000)	87,938
Community Development Block Grant	139,413	90	-	-	139,503
Economic Development	21,322	28,700	24,000	-	26,022
General Plan Update	37,485	1,500	-	-	38,985
Supplemental Law Enforcement	62,930	232,000	-	(220,000)	74,930
Pumpkin Farm Joint Admission	93,024	79,363	34,497	-	137,890
Wheatland Community Garden	20,794	1,600	500	-	21,894
Pool Operations	1,140,979	46,000	-	-	1,186,979
Heritage Oaks West	3,710	150	-	-	3,860
Wheatland Landscape District	41,350	75,867	83,990	20,000	53,226
Park Place Landscape District	17,952	49,355	74,234	30,000	23,073
Wheatland CFD 2015-1, Caliterra Ranch	205,752	206,000	205,961	-	205,791
Wheatland CFD 2015-2, Heritage Oaks E	(36,325)	-	1,400	-	(37,725)
Special Revenue Impact Funds					
Bear River Impact	22,190	-	400	-	21,790
Regional Bypass Impact	20,627	700	-	-	21,327
Storm Drainage Impact	161,039	9,000	-	-	170,039
Road Circulation Impact	567,557	24,000	-	-	591,557
City Hall Facilities Impact	248,777	9,000	-	-	257,777
Vehicles and Equipment Impact	9,370	350	-	-	9,720
Public Works Facilities Impact	43,438	1,500	-	-	44,938
Law Enforcement Facilities Impact	66,192	2,700	-	-	68,892
Fire Department Facilities Impact	20,682	800	-	-	21,482
Parkland Facilities Impact	438,060	17,000	-	-	455,060
Public Meeting Facilities Impact	(41,370)	0	1,500	-	(42,870)
Caliterra Subdivision Impact	2,764,365	100,000	-	-	2,864,365
Project Funds					
Comprehensive Drinking Water	110,000	430,000	430,000	-	110,000
Regional Sewer Connection	-	2,500,000	2,500,000	-	-
Wheatland Road Complete Streets	26,515	232,500	262,500	30,000	26,515
Wheatland Pavement Maintenance	79,746	25,000	495,000	410,000	19,746
Stormwater Retention Basin and Pumps	100,000	-	100,000	-	-
Sidewalk ADA Accessibility Program	60,000	-	120,000	60,000	-
Little League Lights	-	5,500	5,500	-	-
SYTIA	-	17,100	17,100	-	-
General Plan Update	287,907	-	100,000	-	187,907
STEP Grant	-	39,806	39,806	-	-
Cannabis Grant	1,091	50	1,141	-	-
TOTALS	19,079,656	10,769,625	11,108,168	-	18,741,113

GENERAL FUND

The General Fund is the primary operating fund for the City. The General Fund accounts for many of the critical services valued by residents including police, fire, public works, and parks. The majority of services included in the General Fund are funded through tax revenues. Community Development services are funded through permit fees, while park user fees help offset the operational costs of maintaining the City's parks and community center. Building Inspection services are performed through a contract with Yuba County. General Fund revenues are generally considered unrestricted and are allocated by the City Council through this budget. A complete list of General Fund revenues can be found on page 12 of this budget.

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

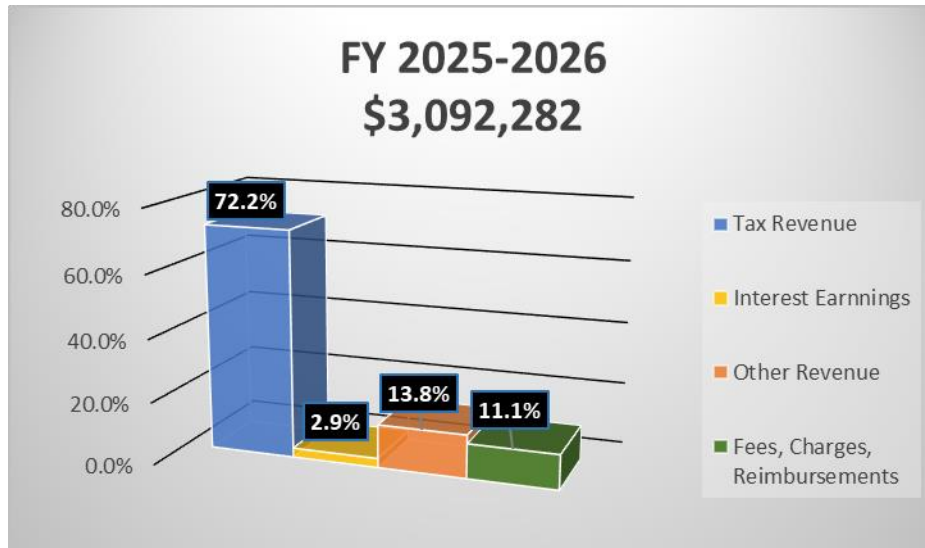


**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

General Fund Summary

	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
<u>TAX REVENUE</u>				
Property Taxes	582,408	614,943	614,943	645,690
Property Taxes in Lieu of MVL	351,945	362,503	378,000	389,340
Sales Tax	351,205	381,100	381,100	392,533
Transactions Tax	627,272	730,168	570,000	600,000
Franchise Fees	153,190	154,500	153,190	157,786
Business License Tax	18,148	13,200	14,800	14,800
Real Property Transfer Tax	28,259	13,000	25,000	13,000
Excise Tax	258,307	100,000	141,000	20,000
Total Tax Revenue	2,370,734	2,369,414	2,278,033	2,233,149
<u>FEES, CHARGES, AND REIMBURSEMENTS</u>				
Building Permits	26,025	12,300	12,300	12,300
Encroachment Permits	41,000	32,000	32,000	32,000
FOG Permits	4,402	3,600	3,600	3,600
Planning Fees	990	500	3,900	500
Admissions Fee - General Use	90,419	94,940	109,375	114,844
Fines	6,821	5,000	10,000	8,000
Police Miscellaneous Fees	1,041	2,000	3,000	2,000
POST Training Reimbursement	106	2,700	-	-
Proposition 172	21,245	20,000	20,000	20,000
Vehicle Abatement	3,234	1,800	3,234	3,000
Motor Vehicle in Lieu	-	7,000	6,100	7,000
Grant Revenue	39,927	39,000	15,000	41,700
Police Reimbursement	5,150	-	-	-
Rents from City Property	49,661	53,100	55,000	55,000
Community Center & Parks Rent	22,170	19,000	21,000	21,000
Tow / Impound	6,725	4,500	4,500	4,500
Miscellaneous Income	65,631	5,000	74,700	17,000
Total Fees, Charges, Reimbursements	384,547	302,440	373,709	342,444
<u>INTEREST</u>				
Interest Earnings	81,507	95,000	95,000	90,000
<u>OTHER REVENUE</u>				
General Fund - Cost allocation	326,589	357,926	357,926	376,689
Recovery of Labor & Benefits	108,928	103,000	55,000	50,000
Total Other Revenue	435,517	460,926	412,926	426,689
TOTAL GENERAL FUND REVENUES	3,272,305	3,227,780	3,159,668	3,092,282

GENERAL FUND REVENUE



TAX REVENUE

Property Tax

Property tax is collected by Yuba County and the City receives its portion from the County in January and May of each year. It includes real property, personal property and supplemental taxes. A 5% increase over prior year is projected based on resale activity, increased assessed valuation, and increased number of homes.

Property Tax in Lieu of MVLF (Motor Vehicle License Fee)

Prior to 2004, cities and counties received a portion of the tax assessed on motor vehicles. The State now allocates an additional share of property tax to cities and counties to replace the motor vehicle tax. A 3% increase over the prior year is projected.

Sales Tax

Sales tax revenue is the City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2025-26 is projected to increase 3%.

Transactions Tax

In November 2020, Wheatland citizens voted to extend the ½% Transactions Sales Tax (to maintain essential services including public safety and street repair with locally controlled funding that cannot be taken by the state) through March 2031. Transactions Tax revenue includes sales tax collected on purchases made by Wheatland citizens inside the City and certain purchases outside the City. Revenue is projected to be 3% higher than the projected FY 2024-25 amount.

Franchise Fees

Fees are received from PG&E, Comcast and Recology for the use of public streets and roadways as it relates to their business in the City. Revenues are expected to increase 3% over last year.

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City anticipates no change in business license tax collections in FY 2025-26.

Real Property Transfer Tax

This tax is imposed on the transfer of title of real property within the City. The rate is .275 per \$500 of sales value. The projected income for FY 2025-26 is lower than FY 2024-25 due to reduced building activity.

Excise Tax

An excise tax was approved by the voters of Wheatland in November 2004. This one-time tax is 1% of the value of all new construction in the City. It is charged at issuance of a building permit. A conservative amount for this revenue was budgeted as limited new construction is anticipated in FY 2025-26.

FEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

Fees are collected for building inspections and plan check review by Yuba County under an agreement between the City and the County. The City receives a portion of the fees collected by the County.

Encroachment Permits

An inspection fee is collected when construction activity encroaches on the City's rights-of-way.

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

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

Admissions Fee – General Use

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

Fines

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

Police Miscellaneous

This revenue includes charges for requests for copies of police reports.

POST Training Reimbursement

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

Proposition 172

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

Vehicle Abatement

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

Motor Vehicle in Lieu

This is a tax imposed by the State on motor vehicles. A small portion is remitted to cities.

Rents from City Property

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

Community Center and Parks Rent

Rental fees are charged for the public use of the Community Center and certain park facilities.

Tow / Impound

Fees are charged to recover a vehicle that has been impounded.

Miscellaneous Income

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

INTEREST EARNINGS

Interest

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

OTHER REVENUE

General Fund Cost Allocation

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

Recovery of Labor and Benefits

Reimbursement is received for services provided by City staff to other jurisdictions.

Transfer In

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

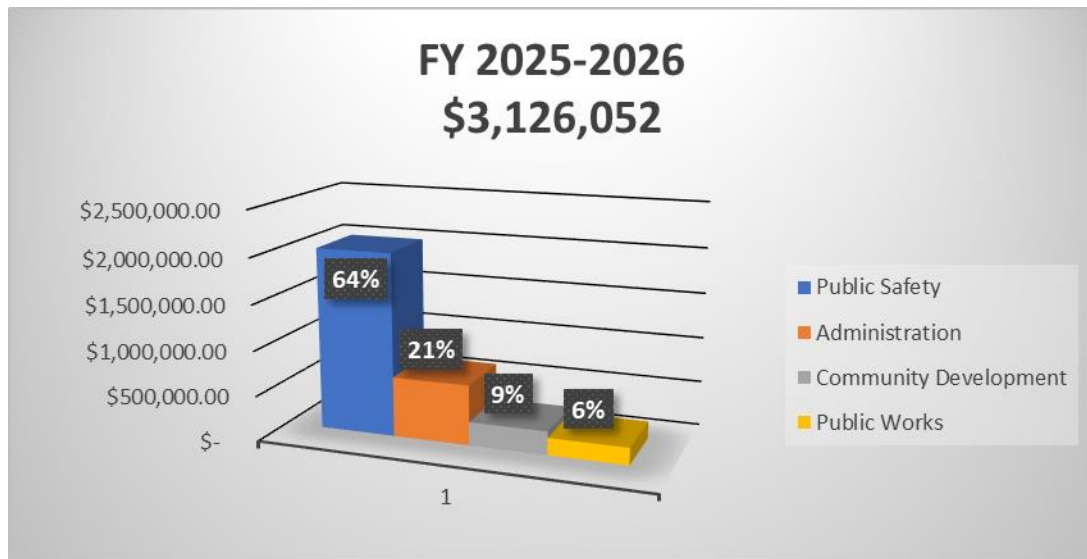


**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

General Fund Revenues

	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
<u>TAX REVENUE</u>				
Property Taxes	582,408	614,943	614,943	645,690
Property Taxes in Lieu of MVL	351,945	362,503	378,000	389,340
Sales Tax	351,205	381,100	381,100	392,533
Transactions Tax	627,272	730,168	570,000	600,000
Franchise Fees	153,190	154,500	153,190	157,786
Business License Tax	18,148	13,200	14,800	14,800
Real Property Transfer Tax	28,259	13,000	25,000	13,000
Excise Tax	258,307	100,000	141,000	20,000
Total Tax Revenue	2,370,734	2,369,414	2,278,033	2,233,149
<u>FEES, CHARGES, AND REIMBURSEMENTS</u>				
Building Permits	26,025	12,300	12,300	12,300
Encroachment Permits	41,000	32,000	32,000	32,000
FOG Permits	4,402	3,600	3,600	3,600
Planning Fees	990	500	3,900	500
Admissions Fee - General Use	90,419	94,940	109,375	114,844
Fines	6,821	5,000	10,000	8,000
Police Miscellaneous Fees	1,041	2,000	3,000	2,000
POST Training Reimbursement	106	2,700	-	-
Proposition 172	21,245	20,000	20,000	20,000
Vehicle Abatement	3,234	1,800	3,234	3,000
Motor Vehicle in Lieu	-	7,000	6,100	7,000
Grant Revenue	39,927	39,000	15,000	41,700
Police Reimbursement	5,150	-	-	-
Rents from City Property	49,661	53,100	55,000	55,000
Community Center & Parks Rent	22,170	19,000	21,000	21,000
Tow / Impound	6,725	4,500	4,500	4,500
Miscellaneous Income	65,631	5,000	74,700	17,000
Total Fees, Charges, Reimbursements	384,547	302,440	373,709	342,444
<u>INTEREST</u>	81,507	95,000	95,000	90,000
<u>OTHER REVENUE</u>				
General Fund - Cost allocation	326,589	357,926	357,926	376,689
Recovery of Labor & Benefits	108,928	103,000	55,000	50,000
Total Other Revenue	435,517	460,926	412,926	426,689
TOTAL GENERAL FUND REVENUES	3,272,305	3,227,780	3,159,668	3,092,282

GENERAL FUND EXPENSES



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development

Public Safety: Police, Fire

Public Works: Public Works, Parks

Transfers Out

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

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

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Council

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

10100-10	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Stipends	6,029	18,000	18,000	18,000
Payroll Expenses & Benefits	859	2,542	2,542	2,542
Total Personnel	6,887	20,542	20,542	20,542
SUPPLIES & SERVICES				
Supplies	4,326	1,000	3,300	1,000
Telephone	-	200	-	220
Contracted Services	-	-	-	6,000
Dues & Subscriptions	-	2,900	2,956	3,100
Travel & Training	-	5,000	22	5,000
Elections	-	10,000	2,650	-
Total Supplies & Services	4,326	19,100	8,928	15,320
Department Total	11,214	39,642	29,470	35,862

*Never doubt that a small group of
thoughtful, committed citizens can
change the world; indeed, it's the
only thing that ever has.*

Margaret Mead

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Administration

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

10100-40	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	140,234	140,386	140,386	134,356
Overtime	159	200	200	200
Payroll Expenses & Benefits	34,235	36,084	34,000	35,100
Total Personnel	174,628	176,670	174,586	169,656
SUPPLIES & SERVICES				
Supplies	12,637	41,704	15,000	15,600
Utilities	10,515	9,775	9,775	10,166
Telephone	3,406	2,730	3,200	3,520
Rents and Leased Equipment	5,289	7,098	6,500	6,760
Building & Grounds Maintenance	13,150	14,040	10,000	10,400
Attorney	94,522	78,000	140,000	110,000
Contracted Services	59,787	46,036	60,000	60,000
Dues & Subscriptions	13,083	12,031	10,000	10,400
Travel & Training	128	3,120	3,120	3,245
Insurance - Liability & Property	66,292	73,904	100,500	83,150
Miscellaneous	-	1,040	1,040	1,082
Small Equipment	737	1,040	-	1,000
Total Supplies & Services	279,546	290,518	359,135	315,322
Department Total	454,174	467,188	533,721	484,978

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Finance

The Finance Department provides internal support to the City Council and other City Departments and external support to other government agencies and stakeholders by providing financial information to facilitate their decision-making process. Expenses include the cost of the annual financial audit performed by an independent certified public accounting firm.

10100-45	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	68,495	92,839	92,500	83,586
Overtime	10	100	-	100
Payroll Expenses & Benefits	18,242	25,353	18,000	23,731
Total Personnel	86,748	118,292	110,500	107,417
SUPPLIES & SERVICES				
Supplies	5,695	7,644	5,000	5,200
Contracted Services	20,590	25,000	20,000	21,000
Dues & Subscriptions	953	2,080	2,000	2,080
Travel & Training	2,446	3,276	1,000	3,000
Bank Charges	4,230	5,200	500	520
Miscellaneous	-	500	-	-
Small Equipment	-	2,500	2,500	2,500
Total Supplies & Services	33,914	46,200	31,000	34,300
Department Total	120,662	164,492	141,500	141,717

*Not everything that can be counted
counts, and not everything that
counts can be counted.*

Albert Einstein

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Community Development

The Community Development Department provides land use and infrastructure planning and management services to the City and to City customers consistent with the Wheatland General Plan. Planning services are provided under contract with Raney & Associates. Engineering services are provided under contract with Coastland Engineering. Contracted services includes the annual Yuba County LAFCO fee.

10100-50		Adopted		Proposed
	Actual	Budget	Projected	Budget
	2023/2024	2024/2025	2024/2025	2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	13,241	14,781	13,000	16,967
Payroll Expenses & Benefits	3,976	5,087	4,700	5,668
Total Personnel	17,217	19,868	17,700	22,635
SUPPLIES & SERVICES				
Supplies	374	441	400	416
Advertising	-	1,103	400	416
Planning Services	96,334	96,000	96,000	99,840
Engineer	98,464	125,000	85,000	100,000
Contracted Services	17,793	37,500	34,000	35,360
Dues & Subscriptions	-	-	200	200
Total Supplies & Services	212,964	260,044	216,000	236,232
Department Total	230,181	279,912	233,700	258,867

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Police

The Police Department is responsible for providing public safety services for the City. Services include Administration, Uniformed Patrol, Investigative Services, Traffic Enforcement, and Special Patrol Services for school and public events. Contracted services include dispatch services provided under contract with Yuba County Sheriff.

10100-60	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	864,373	896,904	896,904	956,811
Overtime	151,651	100,000	100,000	100,000
Payroll Expenses & Benefits	254,658	300,836	260,000	293,214
Total Personnel	1,270,682	1,297,740	1,256,904	1,350,025
SUPPLIES & SERVICES				
Supplies	41,521	36,400	25,000	26,000
Uniform Allowance	18,166	22,000	22,000	22,880
Utilities	22,016	21,320	21,320	22,173
Telephone	24,105	21,840	21,840	24,024
Rents and Leases	3,900	5,824	4,000	4,160
Equipment Maintenance	22,437	20,000	20,000	20,800
Fuel	37,635	38,064	38,064	39,587
Building & Grounds Maintenance	8,938	9,360	9,360	9,734
Contracted Services	124,216	110,000	110,000	114,400
Recruitment Expense	16,589	9,880	9,880	10,275
Dues & Subscriptions	335	2,600	3,000	3,120
Travel & Training	9,998	12,500	12,500	6,000
Insurance - Liability	784	1,000	200	200
Small Arms and Ammunition	15,660	16,328	10,000	16,000
Small Equipment	27,614	30,000	15,500	30,000
Total Supplies & Services	373,914	357,116	322,664	349,353
TOTAL EXPENSES	1,644,596	1,654,856	1,579,568	1,699,378
CAPITAL OUTLAY	-	15,000	-	-
Department Total	1,644,596	1,669,856	1,579,568	1,699,378

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Fire

The City of Wheatland is a member agency with the Wheatland Fire Authority, a joint powers authority that includes the Plumas Brophy Fire District and the Wheatland Fire Department. By agreement, the City's annual contribution to the Fire Authority is increased annually by the prior year percent change in the CPI for all urban consumers.

10 100 - 70	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
SUPPLIES & SERVICES:				
Contracted Services	290,804	307,804	307,804	315,499
Miscellaneous	-	-	-	-
Total Supplies & Services	290,804	307,804	307,804	315,499
Department Total	290,804	307,804	307,804	315,499

*Firefighters are some of the most
selfless and courageous people
you'll ever meet. They are the
heroes who rush into danger when
everyone else is running out.*

Dennis Smith

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Public Works

The Public Works Department is responsible for the maintenance of general City facilities which includes drainage, water meters, sewer treatment plant, parks, and the City's 20 miles of public streets and roads.

10100-80	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	9,115	7,914	7,915	8,948
Overtime	344	400	400	400
Payroll Expenses & Benefits	8,088	2,518	2,100	2,798
Total Personnel	17,547	10,832	10,415	12,145
SUPPLIES & SERVICES				
Supplies	7,870	8,736	9,500	9,880
Clothing Allowance	1,320	1,352	1,600	1,664
Utilities	8,431	21,840	17,000	17,680
Telephone	1,294	1,420	1,421	1,563
Rents and Leased Equipment	3,865	3,741	3,741	3,891
Equipment Maintenance	979	6,443	6,500	6,760
Fuel	2,944	2,664	2,664	2,771
Contracted Services	8,234	15,400	15,400	16,000
Travel & Meetings	-	-	100	100
Miscellaneous	-	1,040	1,040	1,082
Small Equipment	8,215	8,544	8,544	8,886
Total Supplies & Services	43,152	71,180	67,510	70,276
TOTAL EXPENSES	60,699	82,012	77,925	82,421
CAPITAL OUTLAY	-	12,000	28,300	-
Department Total	60,699	94,012	106,225	82,421

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Parks

The Parks Department accounts for costs associated with the repair and maintenance of the City's four parks and the Community Center.

10100-90	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
EXPENSES				
PERSONNEL				
Salaries & Wages	17,496	18,759	17,000	25,194
Overtime	1,106	1,300	1,300	1,300
Payroll Expenses & Benefits	5,473	6,281	1,500	8,419
Total Personnel	24,075	26,340	19,800	34,913
SUPPLIES & SERVICES				
Supplies	11,153	7,644	18,000	10,000
Uniform Allowance	945	1,092	1,300	1,352
Utilities	61,676	49,140	40,000	41,600
Telephone	431	546	500	550
Rents and Leased Equipment	413	546	546	568
Equipment Maintenance	278	2,000	2,000	2,080
Fuel	2,383	2,293	2,293	2,385
Building & Grounds Maintenance	4,285	3,120	25,000	5,000
Contracted Services	1,129	7,500	7,500	7,800
Dues & Subscriptions	1,022	1,040	1,040	1,082
Small Equipment	-	-	-	-
Total Supplies & Services	83,715	74,921	98,179	72,416
TOTAL EXPENSES	107,791	101,261	117,979	107,329
CAPITAL OUTLAY	-	51,000	42,100	-
Department Total	107,791	152,261	160,079	107,329

PROPRIETARY FUNDS

UTILITY ENTERPRISE FUNDS

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. The City has two enterprise funds, Water and Wastewater. Three Special Revenue funds; the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treatment Impact Fund, provide a funding source for future water and wastewater facilities expansion.

Water Fund
Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

In 2007, the City County adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. The following Impact Funds relate specifically to water and wastewater projects. Other impact funds can be found beginning on page 49 of this budget. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Water Distribution Fund
Sewer Collection Impact Fund
Wastewater Treatment Impact Fund

INTERNAL SERVICE FUNDS

In 2024, the City County adopted Resolution 27-24 authorizing two internal service funds. These funds will receive annual contributions from user funds and will provide for future facility repairs and replacement of City vehicles and equipment.

Facilities Maintenance Fund
Vehicle and Equipment Replacement Fund



**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Water

The Water Fund accounts for the revenues and expenses related to operating the City's water system. The water system consists of six wells, pumping systems, chemical treatment systems, storage tanks and a distribution system of lines and meters. Monthly water charges to customers pays for the cost of operations, maintenance, repair, replacement of facilities and debt service.

110000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Utility Revenue	1,293,550	1,263,825	1,380,000	1,400,000
Grant Revenue	85,000	-	-	-
Interest Income	47,037	45,000	65,000	60,000
Total Revenue	1,425,586	1,308,825	1,445,000	1,460,000
EXPENSES				
PERSONNEL				
Salaries & Wages	335,277	355,599	355,599	396,604
Overtime	4,552	2,500	8,000	2,500
Payroll Expenses & Benefits	87,218	109,206	100,000	123,268
Total Personnel	427,047	467,305	463,599	522,372
SUPPLIES & SERVICES:				
Indirect Cost Allocation	136,999	157,017	157,017	159,188
Postage	8,506	9,537	9,537	9,920
Supplies	41,533	46,800	46,800	48,700
Clothing Allowance	1,320	1,529	1,600	1,600
Utilities	162,901	159,952	170,000	176,800
Telephone	3,277	3,224	3,224	3,546
Rents and Leased Equipment	-	5,000	5,000	5,200
Equipment Maintenance	5,965	20,000	20,000	20,000
Fuel	4,190	4,264	4,264	4,435
Legal	578	5,000	5,000	5,200
Engineer	13,157	32,680	32,680	20,000
Contracted Services	61,930	57,200	57,200	60,000
Dues & Subscriptions	16,807	19,760	19,760	20,550
Travel & Training	77	1,500	1,500	1,560
Bank Charges	12,132	10,400	28,000	29,120
Insurance - Liability & Property	56,851	67,100	68,750	79,200
Small Equipment	850	3,000	3,000	3,120
Total Supplies & Services	527,073	603,963	633,332	648,140
CAPITAL OUTLAY	-	135,000	-	85,000
DEBT SERVICE				
Interest Expense	76,800	75,650	75,650	72,650
Bond Principal	-	75,000	75,000	80,000
Total Debt Service	76,800	150,650	150,650	152,650
Total Expenses	1,030,920	1,356,918	1,247,581	1,408,162
Net Change to Net Position	394,667	(48,093)	197,419	51,838

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wastewater (Sewer)

The Wastewater Fund accounts for the revenues and expenses associated with operating the City's sewer system. The system consists of collection lines, sewage pump lift stations, and a wastewater treatment plant. Monthly charges to customers pays for the cost of operations, facility replacement, and debt service.

12000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Utility Revenue	1,144,306	1,166,250	1,275,000	1,313,250
Miscellaneous	13,136.01	-	-	-
Interest Income	42,053	42,500	55,000	48,000
Total Revenue	1,199,494	1,208,750	1,330,000	1,361,250
EXPENSES				
PERSONNEL				
Salaries & Wages	307,035	340,947	340,947	385,712
Overtime	3,818	3,200	7,000	3,200
Payroll Expenses & Benefits	80,181	104,517	92,000	119,055
Total Personnel	391,033	448,664	439,947	507,967
SUPPLIES & SERVICES				
Indirect Cost Allocation	146,005	156,626	156,626	153,748
Postage	7,356	8,250	8,250	8,580
Supplies	15,178	15,600	20,000	20,800
Clothing allowance	2,145	2,184	2,000	2,080
Utilities	114,867	107,120	120,000	124,800
Telephone	2,297	2,756	2,760	3,036
Rents and Leased Equipment	22,883	5,460	5,700	5,830
Equipment Maintenance	20,925	25,000	25,000	25,000
Fuel	4,498	4,160	4,500	4,680
Legal	578	5,000	5,000	5,000
Engineer	5,126	7,800	7,800	8,100
Contracted Services	66,211	75,000	72,000	73,000
Dues and Subscriptions	41,328	44,200	44,200	46,000
Travel & Training	55	2,000	2,000	2,000
Bank Charges	13,237	11,752	28,000	29,120
Insurance - Liability & Property	56,851	67,125	68,750	79,200
Training	193	500	550	550
Small Equipment	4,285	5,000	5,000	5,000
Total Supplies & Services	524,018	546,533	578,136	596,524
CAPITAL OUTLAY	-	128,125	55,200	300,000
DEBT SERVICE				
Interest Expense	108,113	106,863	106,863	103,663
Bond Principal	-	80,000	80,000	85,000
Total Debt Service	108,113	186,863	186,863	188,663
Total Expenses	1,023,164	1,310,185	1,260,146	1,593,154
Net Change to Net Position	176,331	(101,435)	69,854	(231,904)

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Water Distribution Impact Fee

The Water Distribution Impact Fee fund accounts for the fees collected on new development to construct or reconstruct water distribution lines, four new water reservoirs, eighteen new wells, ten new connections to the existing system, and twenty-two SCADA stations in various parts of the City.

12800				
	Actual	Adopted	Projected	Proposed
	2023/2024	Budget	2024/2025	Budget
		2024/2025		2025/2026
REVENUES				
Impact Fees	1,267	-	-	-
Misc Income	-	-	-	-
Interest Income	10,122	7,000	11,000	10,500
Total Revenue	11,388	7,000	11,000	10,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	11,388	7,000	11,000	10,500
FUND BALANCE				
Beginning Fund Balance	259,701	271,090	271,090	282,090
Ending Fund Balance	271,090	278,090	282,090	292,590

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Sewer Collection Impact Fee

The Sewer Collection Impact Fee fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from three developers in exchange for sewer credits on future development. In 2020, a development agreement for \$3,129,000 of the prepaid impact fees expired. In FY2009 the City entered into reimbursement agreements with two developers totaling \$2,492,067 to fund a portion of Bear River Levee improvements. A portion of any future single-family unit building permits obtained by the two developers will be used to reimburse the Sewer Collection Impact Fund along with interest that has accrued since 2009. The City is currently participating in a study to replace the existing treatment plant with a regional solution.

12 1000		Adopted		
	Actual	Budget	Projected	Proposed
	2023/2024	2024/2025	2024/2025	Budget
				2025/2026
REVENUES				
Impact Fees	1,332	-	-	-
Misc Income	-	-	-	-
Interest Income	261,965	200,000	280,000	250,000
Total Revenue	263,298	200,000	280,000	250,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Attorney	12,980	40,000	20,000	20,000
Engineering	16,593	20,000	50,000	50,000
Contracted Services	502	-	-	-
Total Supplies & Services	30,075	60,000	70,000	70,000
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	30,075	60,000	70,000	70,000
Net Increase (Decrease) to Fund	233,223	140,000	210,000	180,000
FUND BALANCE				
Beginning Fund Balance	4,235,904	4,469,127	4,469,127	4,679,127
Ending Fund Balance	4,469,127	4,220,214	4,679,127	4,859,127

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wastewater Treatment Impact Fee

The Wastewater Treatment Impact Fee fund accounts for the fees collected on new development to expand the wastewater treatment plant to accommodate an anticipated additional 3,311,000 gallons of wastewater daily from new development.

127000				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	12,338	-	-	-
Misc Income	-	-	-	-
Interest Income	15,000	12,500	18,000	17,000
Total Revenue	27,338	12,500	18,000	17,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
	-	-	-	-
SUPPLIES & SERVICES:				
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	27,338	12,500	18,000	17,000
FUND BALANCE				
Beginning Fund Balance	371,410	398,748	398,748	416,748
Ending Fund Balance	398,748	411,248	416,748	433,748

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Facilities Maintenance

The Facilities Maintenance Fund accounts for costs associated with the repair and maintenance of City facilities, including City Hall, Police Headquarters, Community Center, and the Wheatland Fire Station. This fund received its initial funding from the General Fund. Annual contributions from the General Fund will be made based on anticipated future needs. FY 2025-2026 projects include replacing the air conditioner unit at the Police building and replacement of the City's phone system.

170000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Misc Income	-	70,000	40,762	-
Interest Income	-	-	12,000	10,000
Total Revenue	-	70,000	52,762	10,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	-	-	-	-
Contracted Services	-	10,000	10,000	-
Subtotal Supplies & Services	-	10,000	10,000	-
CAPITAL OUTLAY	-	-	40,762	20,452
Total Expenses	-	10,000	50,762	20,452
TRANSFERS				
Transfer In-General Fund	250,000	50,000	50,000	-
Transfer Out-Corp Yard Sinkhole	-	(25,000)	-	-
Net Increase (Decrease) to Fund	250,000	85,000	52,000	(10,452)
FUND BALANCE				
Beginning Fund Balance	-	250,000	250,000	302,000
Ending Fund Balance	250,000	335,000	302,000	291,548

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Vehicle and Equipment Replacement

The Vehicle and Equipment Replacement Fund accounts for the replacement of vehicles and construction equipment. This fund received its initial funding from the General Fund. User funds, primarily the General Fund and the Water and Sewer Funds, will contribute annually based on their projected needs. The FY 2025-2026 Capital Outlay is for replacement of a Police vehicle.

171000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Misc Income	-	-	4,400	-
Interest Income	-	-	6,100	5,700
Total Revenue	-	-	10,500	5,700
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	-	-	-	-
Contracted Services	-	-	-	-
Subtotal Supplies & Services	-	-	-	-
CAPITAL OUTLAY	-	40,000	37,915	82,000
Total Expenses	-	40,000	37,915	82,000
TRANSFERS				
Transfer In-General Fund	150,000	50,000	50,000	-
Transfer Out	-	-	-	-
Net Increase (Decrease) to Fund	150,000	10,000	22,585	(76,300)
FUND BALANCE				
Beginning Fund Balance	-	150,000	150,000	172,585
Ending Fund Balance	150,000	160,000	172,585	96,285

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. The City's Special Revenue Funds include:

Street Maintenance (Gas Tax)

Road Maintenance & Rehabilitation Act (SB-1)

Transportation Development Act (TDA)

Community Development Block Grants (CDBG)

Economic Development

General Plan Update

Supplemental Law Enforcement (SLES)

Pumpkin Farm Joint Admission

Wheatland Community Garden

Pool Operations

Heritage Oaks West

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

Park Place Landscape and Lighting District (LLD)

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

Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks)



**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Street Maintenance (Gas Tax)

The Street Maintenance (Gas Tax) Fund accounts for costs associated with the City's Public Works activities to preserve and maintain the road system. Activities include patching of road surfaces, maintaining signage, cleaning culverts and drains, and mowing and tree trimming within the street rights-of-way. Gas Tax revenue is derived from a per gallon excise tax imposed by the State and passed through to the City. Yuba County Measure D revenue is a fifteen cent per ton charge on mined aggregate, sand, and manufactured asphalt concrete imposed on businesses engaged in the mining of sand and gravel from land within Yuba County. The General Fund contributes annually to street maintenance. Utility costs are for street lighting. Engineering services are provided under contract with Coastland Engineering.

102000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Gas Tax revenue	106,597	104,000	104,000	111,623
Yuba County Measure D	14,366	-	15,000	15,000
Interest	2,150	2,250	5,800	5,000
Total Revenue	123,113	106,250	124,800	131,623
EXPENSES				
PERSONNEL				
Salaries & Wages	60,802	66,335	65,400	67,720
Overtime	2,074	2,000	2,000	2,000
Payroll Expenses & Benefits	17,228	20,688	16,300	21,797
Total Personnel	80,104	89,023	83,700	91,517
SUPPLIES & SERVICES				
Indirect Cost Allocation	22,774	22,419	22,419	22,753
Supplies	8,211	10,400	10,400	10,500
Utilities	24,308	28,600	28,600	29,750
Equipment Rent	2,066	2,600	2,600	2,700
Equipment Maintenance	-	1,000	1,000	1,000
Engineering	19,359	23,400	23,400	24,300
Contract Services	795	5,200	5,200	5,200
Dues and Subscriptions	287	1,000	1,000	1,000
Total Supplies & Services	77,799	94,619	94,619	97,203
Total Operating Expenses	157,904	183,642	178,319	188,720
CAPITAL OUTLAY				
	-	70,000	-	70,000
Total Expenses	157,904	253,642	178,319	258,720
TRANSFERS				
Transfer In - General Fund	65,431	75,290	75,290	80,000
Net Increase (Decrease) to Fund	30,641	(72,102)	21,771	(47,097)
FUND BALANCE				
Beginning Fund Balance	75,834	106,474	106,474	128,245
Ending Fund Balance	106,474	34,372	128,245	81,148

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Road Maintenance (SB1)

The Road Maintenance (SB1) Fund accounts for costs associated with the repair and maintenance of the City's roads. Road Repair and Accountability Act (SB1) revenue is derived from a per gallon of gasoline tax and increased vehicle registration fees.

10300	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Road Repair & Accountability (SB1)	98,347	92,500	93,500	102,140
Interest	10,510	10,000	12,000	11,000
Total Revenue	108,857	102,500	105,500	113,140
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Engineering	-	-	-	-
Contract Services	-	280,000	-	-
Dues and Subscriptions	1,000	1,000	1,000	1,100
Total Supplies & Services	1,000	281,000	1,000	1,100
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	1,000	281,000	1,000	1,100
TRANSFERS				
Transfer Out - Wheatland Road Complete Streets		(30,000)	(30,000)	(30,000)
Transfer Out - 2023 Pavement Maintenance	(80,000)	-	-	(350,000)
Net Transfers	(80,000)	(30,000)	(30,000)	(380,000)
Net Increase (Decrease) to Fund	27,857	(208,500)	74,500	(267,960)
FUND BALANCE				
Beginning Fund Balance	243,727	271,584	271,584	346,084
Ending Fund Balance	271,584	63,084	346,084	78,124

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Transportation Development Act

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

10400		Adopted		Proposed
	Actual	Budget	Projected	Budget
	2023/2024	2024/2025	2024/2025	2025/2026
REVENUES				
TDA Revenue	261,950	130,000	-	130,000
Misc Revenue	44,285	-	49,500	51,000
Interest income	2,376	2,000	1,800	1,500
Total Revenue	308,611	132,000	51,300	182,500
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contract Services	44,285	35,000	49,500	51,000
Total Supplies & Services	44,285	35,000	49,500	51,000
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	44,285	35,000	49,500	51,000
TRANSFERS				
Transfer Out- 2023 Pavement Maintena	(262,699)	(60,000)	-	(60,000)
Transfer Out-Sidewalk ADA	-	-	-	(60,000)
Total Transfers	(262,699)	(60,000)	-	(120,000)
Net Increase (Decrease) to Fund	1,627	37,000	1,800	11,500
FUND BALANCE				
Beginning Fund Balance	73,011	74,638	74,638	76,438
Ending Fund Balance	74,638	111,638	76,438	87,938

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Community Development Block Grants

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 2025, \$139,384 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

10500/10700				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Misc Income	-	-	-	-
Interest Earnings	110	150	100	90
Total Revenue	110	150	100	90
EXPENSES				
Transfer to Fund 100 for				
Loan repayment	-	-	3,060	-
Payment to Federal Government				
Loan repayment	-	-	-	-
Total Expenses	-	-	3,060	-
Net Increase (Decrease) to Fund	110	150	(2,960)	90
FUND BALANCE				
Beginning Fund Balance	142,263	142,373	142,373	139,413
Ending Fund Balance	142,373	142,523	139,413	139,503

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Economic Development

The City of Wheatland is committed to being a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and Community Partnership fee received from the City's waste hauler, Recology. FY 2024-2025 expenses include ongoing economic development consulting and annual membership in the Sutter Economic Development Corporation (YSEDC).

10800		Adopted		Proposed
	Actual	Budget	Projected	Budget
	2023/2024	2024/2025	2024/2025	2025/2026
REVENUES				
Yuba Water Agency Property Tax	20,910	11,100	20,000	20,000
Community Partnership Fee	8,338	-	8,588	8,700
Interest Income	-	500	-	-
Donations/Contributions	12,000	-	-	-
Total Revenue	41,248	11,600	28,588	28,700
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	43,238	23,500	28,675	24,000
Total Supplies & Services	43,238	23,500	28,675	24,000
Total Expenses	43,238	23,500	28,675	24,000
Net Increase (Decrease) to Fund	(1,990)	(11,900)	(87)	4,700
FUND BALANCE				
Beginning Fund Balance	23,399	21,409	21,409	21,322
Ending Fund Balance	21,409	9,509	21,322	26,022

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

General Plan Update

In January 2007, the City Council adopted Resolution 01-07 adopting a General Plan Update Surcharge Fee. This fund accounts for per acre fee levied on owners of undeveloped land applying for development project entitlement from the City. The fees will be used to offset the costs for a General Plan update.

12400	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Developer Contribution	-	-	-	-
Misc Income	-	-	-	-
Interest Income	12,996	8,000	1,600	1,500
Total Revenue	12,996	8,000	1,600	1,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	-	-	-	-
Contracted Services	-	-	-	-
Subtotal Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
TRANSFERS				
Transfer Out-General Plan Update 2024	(350,000)	-	-	-
Net Increase (Decrease) to Fund	(337,004)	8,000	1,600	1,500
FUND BALANCE				
Beginning Fund Balance	372,889	35,885	35,885	37,485
Ending Fund Balance	35,885	43,885	37,485	38,985

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Supplemental Law Enforcement Fund

Supplemental Law Enforcement (SLES) funds are received from the State's COPS program and are allocated by the State Controller to counties in the State. The counties then allocate the money to cities based on a set formula. The use of SLES is limited to front-line municipal police activities. Revenues are transferred to the General Fund to offset the cost of police services.

14200	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Cops Revenue	187,628	200,000	220,000	230,000
Interest	4,610	3,000	2,500	2,000
Total Revenue	192,238	203,000	222,500	232,000
EXPENSES				
Supplies	-	-	-	-
Total Expenses	-	-	-	-
TRANSFERS				
Transfer out to the General Fund	(170,000)	(205,392)	(200,000)	(220,000)
Net Increase (Decrease) to Fund	22,238	(2,392)	22,500	12,000
FUND BALANCE				
Beginning Fund Balance	18,192	40,430	40,430	62,930
Ending Fund Balance	40,430	38,038	62,930	74,930

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Pumpkin Farm Joint Admission

The Bishop's Pumpkin Farm is a 40-acre pumpkin farm providing agricultural entertainment/tourism activities. An Admission Fee is imposed on ticketed entertainment functions. By agreement between the City and Bishop's Pumpkin Farm, forty percent of the total Admission Fee collected is set aside in this fund to be used for projects agreed upon by the City and Bishop's.

14300	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Admission Fee	60,279	63,293	72,917	76,563
Interest	3,457	3,000	3,000	2,800
Total Revenue	63,736	66,293	75,917	79,363
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	4,681	2,811	2,811	4,697
Supplies	1,966	2,050	6,000	7,500
Attorney	165	300	-	300
Planner	-	-	-	-
Engineer	11,598	12,180	8,000	12,000
Contracted Services	11,392	7,500	20,000	10,000
Total Supplies and Services	29,802	24,841	36,811	34,497
Total Expenses	29,802	24,841	36,811	34,497
TRANSFERS IN(OUT)				
Transfer Out-2023 Pavement Maint	(80,000)	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Net Increase (Decrease) to Fund	(46,066)	41,452	39,106	44,866
FUND BALANCE				
Beginning Fund Balance	99,984	53,918	53,918	93,024
Ending Fund Balance	53,918	95,370	93,024	137,890

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Community Garden

The Wheatland Community Garden was established by the City to incorporate urban agriculture into existing City parkland and open space. The Garden consists of leased garden plots and the establishment of a Community Garden Association that provides daily operational oversight. In addition to lease revenue, the Garden receives donations from community members.

14400		Adopted		Proposed
	Actual	Budget	Projected	Budget
	2023/2024	2024/2025	2024/2025	2025/2026
REVENUES				
Lease & Donations	750	500	800	800
Interest	1,287	450	900	800
Total Revenue	2,037	950	1,700	1,600
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	3,397	-	500	500
Buildings & Grounds Maintenance	21,373	-	-	-
Contracted Services	-	-	-	-
Small Equipment	1,902	-	-	-
Subtotal Supplies and Services	26,672	-	500	500
Total Expenses	26,672	-	500	500
Net Increase (Decrease) to Fund	(24,635)	950	1,200	1,100
FUND BALANCE				
Beginning Fund Balance	44,229	19,594	19,594	20,794
Ending Fund Balance	19,594	20,544	20,794	21,894

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Pool Operations

In July 2019 Mr. David Creps, a longtime Wheatland resident, donated \$1,000,000 to the City of Wheatland for the purpose of maintaining and operating a future community swimming pool and an aquatic recreational program. The Wheatland School District is responsible for constructing the pool facility. If the facility is not built by 2026, the funds, plus interest, will be returned to the David Creps Revocable Trust.

14600		Adopted		
	Actual	Budget	Projected	Proposed
	2023/2024	2024/2025	2024/2025	Budget
				2025/2026
REVENUES				
Donations	-	-	-	-
Development Impact Fees	-	-	-	-
Interest	43,044	20,000	48,000	46,000
Total Revenue	43,044	20,000	48,000	46,000
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Subtotal Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	43,044	20,000	48,000	46,000
FUND BALANCE				
Beginning Fund Balance	1,049,935	1,092,979	1,092,979	1,140,979
Ending Fund Balance	1,092,979	1,112,979	1,140,979	1,186,979

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Heritage Oaks West

In June 2007, a development agreement was entered into between the City and DeValentine Family Partnership (developer) to facilitate the creation of a physical environment that will conform to and complement the goals of the City, protect natural resources from adverse impacts, and assist in implementing the goals of the City's General Plan. The property, located in the southwest area of the City, is called Heritage Oaks West. City costs associated with development of the property such as processing, review and action on permits or other entitlements were reimbursed by the developer. The project was suspended because of the Great Recession. The balance remaining in the fund, slightly over \$3,500 will be applied to costs incurred when the project resumes.

15100	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Misc Income	-	-	-	-
Interest income	126	75	160	150
Total Revenue	126	75	160	150
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	-	-	-
Total Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	126	75	160	150
FUND BALANCE				
Beginning Fund Balance	3,424	3,550	3,550	3,710
Ending Fund Balance	3,550	3,625	3,710	3,860

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Ranch/Ryan Town Lighting and Landscape District

The Wheatland Ranch LLD accounts for the revenues received from benefitted parcels within the Wheatland Ranch/Ryan Town subdivision. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with funds transferred from the General Fund.

16 100				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Assessments	70,932	73,716	73,716	75,467
Interest Income	576	150	500	400
Total Revenue	71,508	73,866	74,216	75,867
EXPENSES				
PERSONNEL				
Salaries & Wages	31,797	37,517	34,400	29,229
Overtime	2,331	2,000	2,000	2,000
Payroll Expenses & Benefits	10,104	13,043	9,300	9,744
Total Personnel	44,231	52,560	45,700	40,974
SUPPLIES AND SERVICES				
Indirect Cost Allocation	8,384	9,412	9,412	11,723
Supplies	935	2,510	2,510	2,610
Utilities	6,407	9,026	15,000	15,600
Equipment Maintenance	-	502	2,580	2,683
Fuel	1,623	2,008	2,000	2,080
Building & Grounds Maintenance	-	-	6,670	-
Contract Services	4,715	3,553	8,000	8,320
Total Supplies & Services	22,064	27,011	46,172	43,016
Total Expenses	66,295	79,571	91,872	83,990
TRANSFERS IN(OUT)				
Transfer In - General Fund	17,844	10,233	10,233	20,000
Net Increase (Decrease) to Fund	23,056	4,528	(7,423)	11,877
FUND BALANCE				
Beginning Fund Balance	25,716	48,773	48,773	41,350
Ending Fund Balance	48,773	53,301	41,350	53,226

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Park Place Lighting and Landscape District

The Park Place LLD accounts for the revenues received from benefitted parcels within the Park Place and Premier Grove subdivisions. Annual assessments are collected on the Yuba County tax roll and remitted to the City. Assessments are used to maintain streetlights and common area improvements within the District. The City contributes to the cost of maintenance with funds transferred from the General Fund.

16200	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Assessments	46,334	48,145	48,145	49,295
Interest income	662	100	50	60
Total Revenue	46,996	48,245	48,195	49,355
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	31,797	37,517	34,400	29,229
Overtime	2,331	2,000	2,000	2,000
Payroll Expenses & Benefits	10,103	13,043	9,300	9,744
Total Personnel	44,231	52,560	45,700	40,974
SUPPLIES & SERVICES				
Indirect Cost Allocation	7,745	9,641	9,641	10,682
Supplies	1,234	1,595	1,595	1,659
Utilities	8,797	8,236	13,000	13,520
Equipment Maintenance	-	104	250	260
Fuel	1,393	2,080	2,080	2,163
Contract Services	4,505	4,784	4,784	4,975
Small Equipment.	-	-	6,670	-
Total Supplies and Services	23,675	26,440	38,020	33,260
Total Expenses	67,906	79,000	83,720	74,234
TRANSFERS IN(OUT)				
Transfer In - General Fund	13,385	28,203	28,203	30,000
Net Increase (Decrease) to Fund	(7,525)	(2,552)	(7,322)	5,121
FUND BALANCE				
Beginning Fund Balance	32,798	25,274	25,274	17,952
Ending Fund Balance	25,274	22,722	17,952	23,073

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Public Services Community Facilities District 2015-1

The Wheatland Public Services Community Facilities District 2015-1 (**Caliterra Ranch**) accounts for costs associated with providing public services and maintenance, operations, repair, and replacement of public infrastructure within the District. Annual assessments are levied on each parcel in the District, collected on the Yuba County tax roll, and remitted to the City.

16300		Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES					
Assessments	140,341	69,382	145,537	202,000	
Interest income	4,414	1,400	4,500	4,000	
Total Revenue	144,755	70,782	150,037	206,000	
EXPENSES					
PERSONNEL					
Salaries & Wages Admin	56,765	64,561	64,561	127,285	
Overtime	6,914	5,000	5,000	5,000	
Payroll Expenses & Benefits	15,875	20,273	20,273	39,639	
Total Personnel	79,555	89,834	89,834	171,924	
SUPPLIES & SERVICES					
Indirect Cost Allocation	-	-	-	13,897	
Supplies	-	-	250	500	
Utilities	6,031	1,664	11,000	11,440	
Fuel	-	-	550	600	
Contracted Services	4,378	7,280	7,280	7,600	
Total Supplies and Services	10,409	8,944	19,080	34,037	
Total Expenses	89,964	98,778	108,914	205,961	
Net Increase (Decrease) to Fund	54,791	(27,996)	41,123	39	
FUND BALANCE					
Beginning Fund Balance	109,839	164,630	164,630	205,752	
Ending Fund Balance	164,630	136,634	205,752	205,791	

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Public Services Community Facilities District 2015-2

The Wheatland Public Services Community Facilities District 2015-2 (**Heritage Oaks East Estates**) accounts for costs associated with incurring bonded indebtedness to provide money for the construction and acquisition of certain improvements in the District. An annual assessment will be levied on landowners in the District when bonds are sold. Prior to FY 2017-2018, costs associated with establishing the District were incurred. It is not anticipated that bonds will be sold in FY 2025-2026, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

16400				
	Actual	Adopted	Projected	Proposed
	2023/2024	Budget	2024/2025	Budget
		2024/2025		2025/2026
REVENUES				
Assessments	-	-	-	-
Interest income	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Planner	-	-	-	-
Interest Expense	1,292	-	1,500	1,400
Total Supplies and Services	1,292	-	1,500	1,400
Total Expenses	1,292	-	1,500	1,400
Net Increase (Decrease) to Fund	(1,292)	-	(1,500)	(1,400)
FUND BALANCE				
Beginning Fund Balance	(33,533)	(34,825)	(34,825)	(36,325)
Ending Fund Balance	(34,825)	(34,825)	(36,325)	(37,725)

SPECIAL REVENUE IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Proprietary section of this budget beginning on page 25. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Bear River Impact Fund

Regional Bypass Impact Fund

Storm Drainage Impact Fund

Road Circulation Impact Fund

City Hall Facilities Impact Fund

Vehicles and Equipment Impact Fund

Public Works Facilities Impact Fund

Law Enforcement Facilities Impact Fund

Fire Facilities Impact Fund

Parkland Facilities Impact Fund

Public Meeting Facilities Impact Fund

Caliterra Subdivision Impact Fee Fund



**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Bear River Impact Fund

In 2010, improvements to the Bear River levee were completed. Funding for the improvements was provided by a State Grant, landowner advance funding and City advance funding. Because the project provided benefits to lands in the Wheatland area beyond the landowner's properties, the City agreed, in advance funding and reimbursement agreements, to impose a Bear River levee Project Development Fee. The purpose of the fee is to reimburse the City's advance funding for the project and the landowner's excess share of advance funding for the project.

12200				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	33,684	-	33,684	-
Interest Income	-	-	-	-
Total Revenue	33,684	-	33,684	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contract Services	-	-	-	-
Interest Expense	681	100	500	400
Subtotal Supplies & Services	681	100	500	400
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	681	100	500	400
Net Increase (Decrease) to Fund	33,003	(100)	33,184	(400)
FUND BALANCE				
Beginning Fund Balance	(43,997)	(10,994)	(10,994)	22,190
Ending Fund Balance	(10,994)	(11,094)	22,190	21,790

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Regional Bypass Impact Fund

This fund accounts for the fees collected on new development to help fund the construction of the proposed Highway 65 bypass. The fee has been replaced with a County fee accounted for by the Sutter Yuba Transportation Improvement Authority.

12300	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	-	-	-	-
Interest Income	730	600	800	700
Total Revenue	730	600	800	700
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	730	600	800	700
FUND BALANCE				
Beginning Fund Balance	19,097	19,827	19,827	20,627
Ending Fund Balance	19,827	20,427	20,627	21,327

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Storm Drainage Impact Fund

This fund accounts for the fees collected on new development to construct or reconstruct stormwater collection systems, channels, and detention basins in various parts of the City.

12500				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	170,369	-	-	-
Interest Income	8,136	18,000	10,000	9,000
Total Revenue	178,505	18,000	10,000	9,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
TRANSFERS IN/(OUT)				
Transfer Out - Storm water retention basin & pumps		(100,000)	(100,000)	-
Net Increase (Decrease) to Fund	178,505	(82,000)	(90,000)	9,000
FUND BALANCE				
Beginning Fund Balance	72,534	251,039	251,039	161,039
Ending Fund Balance	251,039	169,039	161,039	170,039

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Road Circulation Impact Fund

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals. The FY 2024-25 budget includes a \$100,000 partial payment to install a traffic signal at McDevitt Drive.

12600	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	343,416	-	-	-
Interest Income	21,255	15,000	25,000	24,000
Total Revenue	364,671	15,000	25,000	24,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	100,000	100,000	-
Total Supplies & Services	-	100,000	100,000	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	100,000	100,000	-
Net Increase (Decrease) to Fund	364,671	(85,000)	(75,000)	24,000
FUND BALANCE				
Beginning Fund Balance	277,886	642,557	642,557	567,557
Ending Fund Balance	642,557	557,557	567,557	591,557

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

City Hall Facilities Impact Fund

This fund accounts for the fees collected on new development to provide a new City Hall with space to adequately serve the public and to house the City's various operational functions.

13000	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	76,571	-	-	-
Interest Income	8,522	10,000	10,000	9,000
Total Revenue	85,093	10,000	10,000	9,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	85,093	10,000	10,000	9,000
FUND BALANCE				
Beginning Fund Balance	153,684	238,777	238,777	248,777
Ending Fund Balance	238,777	248,777	248,777	257,777

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Vehicles and Equipment Impact Fund

This fund accounts for the fees collected on new development to expand the general pool car fleet and the fleet of maintenance vehicles required to facilitate anticipated growth in the City.

13 100	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	8,268	-	-	-
Interest Income	218	100	400	350
Total Revenue	8,486	100	400	350
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	8,486	100	400	350
FUND BALANCE				
Beginning Fund Balance	484	8,970	8,970	9,370
Ending Fund Balance	8,970	9,070	9,370	9,720

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Public Works Facilities Impact Fund

This fund accounts for the fees collected on new development to construct a second City maintenance yard in the northwest section of the City which would include an administrative building, a fleet maintenance building, a street/storm drainage maintenance structure, a utilities structure, a storage building and a parks maintenance building.

13200	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	34,990	-	-	-
Interest Income	1,066	700	1,600	1,500
Total Revenue	36,056	700	1,600	1,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	36,056	700	1,600	1,500
FUND BALANCE				
Beginning Fund Balance	5,782	41,838	41,838	43,438
Ending Fund Balance	41,838	42,538	43,438	44,938

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Law Enforcement Facilities Impact Fund

This fund accounts for the fees collected on new development to acquire land and construct facilities to house the City's law enforcement services, add equipment assigned to officers, acquire hardware and software for advanced crime analysis and record keeping, and to add various types of law enforcement vehicles.

13300	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	54,830	-	-	-
Interest Income	1,930	3,000	2,800	2,700
Total Revenue	56,760	3,000	2,800	2,700
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	56,760	3,000	2,800	2,700
FUND BALANCE				
Beginning Fund Balance	6,632	63,392	63,392	66,192
Ending Fund Balance	63,392	66,392	66,192	68,892

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Fire Department Facilities Impact Fund

This fund accounts for the fees collected on new development to construct three new fire stations, add engines, equipment and vehicles, and the construction of a training tower.

13400				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	75,783	-	-	-
Interest Income	134	500	850	800
Total Revenue	75,917	500	850	800
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	75,917	500	850	800
FUND BALANCE				
Beginning Fund Balance	(56,085)	19,832	19,832	20,682
Ending Fund Balance	19,832	20,332	20,682	21,482

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Parkland Facilities Impact Fund

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

13500		Adopted		Proposed
	Actual	Budget	Projected	Budget
	2023/2024	2024/2025	2024/2025	2025/2026
REVENUES				
Impact Fees	392,833	-	-	-
Interest Income	12,466	20,000	18,000	17,000
Total Revenue	405,299	20,000	18,000	17,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	405,299	20,000	18,000	17,000
FUND BALANCE				
Beginning Fund Balance	14,761	420,060	420,060	438,060
Ending Fund Balance	420,060	440,060	438,060	455,060

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Public Meeting Facilities Impact Fund

This fund accounts for the fees collected on new development to construct public meeting facilities to be used as teen centers, senior centers, gymnasiums, general use community centers, and similar facilities dedicated for use by the community's residents. The facilities will contain various rooms for classes, meetings and sport activities. In 2007, this fund borrowed \$150,000 from the City Hall Fund and \$50,000 from the Road Circulation Fund creating a negative fund balance. As impact fees are collected the loans will be repaid.

13600	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	150,724	-	-	-
Interest Income	-	250	-	-
Total Revenue	150,724	250	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Interest Expense	2,704	-	1,600	1,500
Total Supplies & Services	2,704	-	1,600	1,500
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	2,704	-	1,600	1,500
Net Increase (Decrease) to Fund	148,020	250	(1,600)	(1,500)
FUND BALANCE				
Beginning Fund Balance	(187,790)	(39,770)	(39,770)	(41,370)
Ending Fund Balance	(39,770)	(39,520)	(41,370)	(42,870)

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Caliterra Impact Fee

This fund accounts for the fees collected pursuant to a development agreement and subsequent amendments covering the Caliterra Ranch subdivision. Fees are collected when building permits are issued.

13700				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Impact Fees	791,256	-	630,886	-
Misc Income	-	-	-	-
Interest Income	64,103	40,000	110,000	100,000
Total Revenue	855,359	40,000	740,886	100,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	855,359	40,000	740,886	100,000
FUND BALANCE				
Beginning Fund Balance	1,168,120	2,023,479	2,023,479	2,764,365
Ending Fund Balance	2,023,479	2,063,479	2,764,365	2,864,365

PROJECTS

The City accounts for Capital Projects and Special Projects in separate funds. Capital Projects are generally the revenues and expenditures associated with equipment, buildings, road maintenance, and infrastructure projects that have a useful life of greater than 3 years and a cost greater than \$20,000. Special Projects are generally the revenues and expenditures associated with projects funded by grants or developers.

FY 2025-26 CAPITAL PROJECTS

Comprehensive Drinking Water

Regional Sewer Connection

Wheatland Road Complete Streets

Wheatland Pavement Maintenance

Stormwater Retention Basin and Pumps

Sidewalk ADA Accessibility

FY 2025-26 SPECIAL PROJECTS

Little League Lights

SYTIA

General Plan Update

STEP Grant

Cannabis Grant



**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Comprehensive Drinking Water

This fund accounts for the revenues and expenses associated with upgrades to the City's water system. Previous upgrades included replacing all residential meters and installing automated billing systems. Remaining work includes replacing two commercial meters, modifying the pressure system, and upgrades to telemetry and SCADA systems. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program..

190007				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Grant Revenue	84,999	517,957	71,208	430,000
Miscellaneous	-	-	-	-
Total Revenue	84,999	517,957	71,208	430,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Engineering	69,377	45,326	70,508	50,000
Contract Services	15,622	-	700	380,000
Capital Outlay	-	472,631	-	-
Total Supplies & Services	84,999	517,957	71,208	430,000
Total Expenses	84,999	517,957	71,208	430,000
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	110,000	110,000	110,000	110,000
Ending Fund Balance	110,000	110,000	110,000	110,000

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Regional Sewer Connection

This fund accounts for the revenues and expenses associated with the preliminary design, environmental review, permitting, utility relocations, right-of-way purchases, and final design activities required to replace the City's existing treatment plant with a regional solution by conveying the City's current and future wastewater to the Olivehurst Public Utilities District system. The construction phase of the project will be brought forth as a separate project.

190009				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Yuba Water Agency	257,578	530,805	980,000	2,500,000
Debt Proceeds	-	-	-	-
Total Revenue	257,578	530,805	980,000	2,500,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Attorney	-	-	-	-
Planner	21,593	50,000	60,000	-
Engineering	178,278	480,805	700,000	1,200,000
Contracted Services	3,130	-	220,000	1,260,000
Miscellaneous	977	-	-	-
Total Supplies & Services	203,978	530,805	980,000	2,460,000
Capital Outlay	-	-	-	40,000
Total Expenses	203,978	530,805	980,000	2,500,000
Net Increase (Decrease) to Fund	53,600	-	-	-
FUND BALANCE				
Beginning Fund Balance	(53,600)	-	-	-
Ending Fund Balance	-	-	-	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Road Complete Streets

This fund accounts for the costs to improve and extend existing sidewalks and bike lanes to complete the pedestrian and bicycle corridor along Wheatland Road from State Route 65 to the intersection of Wheatland Road and Wheatland Park Drive at the southwest corner of Bear River Middle School, including utility relocations, road widening, safety lighting and pavement rehabilitation.

190028				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Developer Deposit	-	-	-	-
Grant Revenue	2,503	250,000	10,182	232,500
Total Revenue	2,503	250,000	10,182	232,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Planner	-	-	-	-
Engineer	1,065	30,000	11,877	24,000
Contract Services	-	250,000	1,790	238,500
Miscellaneous	-	-	-	-
Total Supplies & Services	1,065	280,000	13,667	262,500
Total Expenses	1,065	280,000	13,667	262,500
TRANSFERS IN/(OUT)				
Transfer In - SB 1	-	30,000	30,000	30,000
Net Increase (Decrease) to Fund	1,438	-	26,515	-
FUND BALANCE				
Beginning Fund Balance	(1,438)	-	-	26,515
Ending Fund Balance	-	-	26,515	26,515

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Wheatland Pavement Maintenance

This fund accounts for the revenues and expenses associated with minor street projects throughout the City including construction of sidewalks and pedestrian ramps, pavement grinding, asphalt paving, and pavement marking.

190041				
	Actual	Adopted	Projected	Proposed
	2023/2024	Budget	2024/2025	Budget
		2024/2025		2025/2026
REVENUES				
Grant Revenue	60,000	-	-	-
Miscellaneous		-	-	25,000
Total Revenue	60,000	-	-	25,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	31,554	-	-	55,000
Contract Services	350,702		-	440,000
Miscellaneous	-	-	-	-
Total Supplies & Services	382,256	-	-	495,000
Total Expenses	382,256	-	-	495,000
Net Increase (Decrease) to Fund	(322,256)	-	-	(470,000)
TRANSFERS IN(OUT)				
Transfer In - Joint Pumpkin Farm	80,000	-		-
Transfer In - SB 1	80,000	-	-	350,000
Transfer In - TDA	262,700	-	-	60,000
Total Transfers	422,700	-	-	410,000
FUND BALANCE				
Beginning Fund Balance	(20,698)	79,746	79,746	79,746
Ending Fund Balance	79,746	79,746	79,746	19,746

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Stormwater Retention Basin and Pumps

This fund accounts for revenue and expenses associated with the first phase of the design and construction of stormwater retention basin and pumps.

190046		Actual	Adopted	Projected	Proposed
		2023/2024	Budget	2024/2025	Budget
			2024/2025		2025/2026
REVENUES					
Fees	-	-	-	-	
Misc	-	-	-	-	
Total Revenue	-	-	-	-	
EXPENSES					
PERSONNEL					
Salaries & Wages	-	-	-	-	
Payroll Expenses & Benefits	-	-	-	-	
Total Personnel	-	-	-	-	
SUPPLIES & SERVICES:					
Supplies	-	-	-	-	
Attorney	-	-	-	-	
Planner	-	-	-	-	
Engineer	-	-	-	-	
Contract Services	-	-	-	100,000	
Miscellaneous	-	-	-	-	
Total Supplies & Services	-	-	-	100,000	
Total Expenses	-	-	-	100,000	
Net Increase (Decrease) to Fund		-	-	-	(100,000)
TRANSFERS IN(OUT)					
Transfer In - Storm Drain Impact	-	100,000	100,000	-	
Transfer In - TDA			-		
FUND BALANCE					
Beginning Fund Balance	-	-	-	100,000	
Ending Fund Balance	-	100,000	100,000	-	

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Sidewalk ADA Accessibility

This fund accounts for the revenue and expenses associated with the repair and replacement of various sidewalks throughout the City. It is anticipated that \$60,000 will be allocated annually from Transportation Development Act (TDA) funds for fiscal years 2025 through 2029.

190047	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Fees	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	-	-	120,000
Total Supplies & Services	-	-	-	120,000
Total Expenses	-	-	-	120,000
Net Increase (Decrease) to Fund	-	-	-	(120,000)
TRANSFERS IN(OUT)				
Transfer In - TDA		60,000	60,000	60,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	60,000
Ending Fund Balance	-	60,000	60,000	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Little League Lights

This fund accounts for insurance reimbursement and CIRA flexible funds used to replace storm damage poles and lights with energy efficient LED lights that meet national Little League standards.

190020	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Grant Revenue	-	-	-	-
Micellaneous	1,269	-	-	5,500
Total Revenue	1,269	-	-	5,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	1,269	-	-	-
Contract Services	-	-	-	5,500
Total Supplies & Services	1,269	-	-	5,500
Total Expenses	1,269	-	-	5,500
TRANSFERS IN/(OUT)				
Transfer In - General Fund	-	-	-	-
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

SYTIA

This fund accounts for City expenses related to the Sutter Yuba Transportation Improvement Authority (SYTIA). City costs are reimbursement by SYTIA.

190026				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Grant Revenue	-	-	-	-
Miscellaneous	21,206	40,000	3,350	17,100
Total Revenue	21,206	40,000	3,350	17,100
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Attorney	-	-	-	-
Planner	2,700	10,000	2,200	2,100
Engineer	18,162	30,000	1,150	15,000
Contract Services	-	-	-	-
Total Supplies & Services	20,862	40,000	3,350	17,100
Total Expenses	20,862	40,000	3,350	17,100
Net Increase (Decrease) to Fund	344	-	-	-
FUND BALANCE				
Beginning Fund Balance	(344)	-	-	-
Ending Fund Balance	-	-	-	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

General Plan Update

This fund accounts for revenue and expenses associated with updating the City's General Plan. Revenue is from developer contributions, ARPA funds, and General Plan Update surcharges.

190044				
	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Developer Deposit	150,000	100,000	-	-
Transfer In ARPA funds	350,000	-	-	-
Total Revenue	500,000	100,000	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Attorney	-	-	-	-
Planner	32,280	-	10,264	-
Engineer	6,772	100,000	632	-
Contract Services	102,362	-	59,346	100,000
Miscellaneous	-	-	437	-
Total Supplies & Services	141,414	100,000	70,679	100,000
Total Expenses	141,414	100,000	70,679	100,000
Net Increase (Decrease) to Fund	358,586	-	(70,679)	(100,000)
FUND BALANCE				
Beginning Fund Balance	-	358,586	358,586	287,907
Ending Fund Balance	358,586	358,586	287,907	187,907

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

STEP Grant

This fund accounts for the revenue and expenses associated with the Selective Traffic Enforcement Program (STEP) grant. The \$50,000 grant is administered by the State of California Office of Traffic Safety. Grant funds will be used to implement strategies to reduce the number of persons killed and injured in crashes involving alcohol and other primary crash factors.

190050	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Grant Revenue	-	-	10,194	39,806
Total Revenue	-	-	10,194	39,806
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	9,947	39,806
Travel & Meetings	-	-	247	-
Miscellaneous	-	-	-	-
Total Supplies & Services	-	-	10,194	39,806
Total Expenses	-	-	10,194	39,806
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Cannabis Grant

This fund accounts for the revenue and expenses associated with the Cannabis grant. The \$4,560 grant is administered by the State of California Department of Highway Patrol. Grant funds will be used for the education, prevention, and enforcement of laws related to driving under the influence of alcohol and other drugs.

190052	Actual 2023/2024	Adopted Budget 2024/2025	Projected 2024/2025	Proposed Budget 2025/2026
REVENUES				
Grant Revenue	-	-	4,510	50
Miscellaneous	-	-	-	-
Total Revenue	-	-	4,510	50
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	3,419	1,141
Travel & Meetings	-	-	-	-
Miscellaneous	-	-	-	-
Total Supplies & Services	-	-	3,419	1,141
Total Expenses	-	-	3,419	1,141
Net Increase (Decrease) to Fund	-	-	1,091	(1,091)
FUND BALANCE				
Beginning Fund Balance	-	-	-	1,091
Ending Fund Balance	-	-	1,091	-

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Capital Improvement Project Summary By Fund

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Five Year Total
GENERAL FUND						
Parks Tables/Benches	-	-	15,000	-	-	15,000
Playground Improvements	-	-	-	10,000	-	10,000
Drinking Fountains/Shade Structures	-	-	-	10,000	-	10,000
Police Department Body Worn Cameras/Tasers Replacement	-	-	-	-	120,000	120,000
TOTAL GENERAL FUND	\$ -	\$ -	\$ 15,000	\$ 20,000	\$ 120,000	\$ 155,000
FACILITIES FUND						
Park Restroom Improvements	-	15,000	-	-	-	15,000
Community Center Repairs	-	-	10,000	-	10,000	20,000
Fire Station #1 Repairs	-	22,000	-	-	-	22,000
Miscellaneous Repairs (City Hall, Police Station, Corp Yard)	20,452	15,000	15,000	20,000	20,000	90,452
TOTAL FACILITIES FUND	\$ 20,452	\$ 52,000	\$ 25,000	\$ 20,000	\$ 30,000	\$ 147,452
VEHICLE REPLACEMENT FUND						
Police Patrol Vehicles	82,000	66,000	70,000	73,500	155,000	446,500
Public Works Vehicles	-	-	45,000	-	50,000	95,000
TOTAL VEHICLE REPLACEMENT FUND	\$ 82,000	\$ 66,000	\$ 115,000	\$ 73,500	\$ 205,000	\$ 541,500
GAS TAX, SB-1, TDA FUNDS						
City Hall Parking Lot Resurfacing (CIRA)	25,000	-	-	-	-	25,000
CIP Development	30,000	-	-	15,000	-	45,000
Semi-Annual Pavement Sealing	410,000	-	250,000	-	250,000	910,000
Semi-Annual Pavement Resurfacing	-	400,000	-	400,000	-	800,000
Sidewalk ADA Accessibility Program	60,000	60,000	60,000	60,000	60,000	300,000
Wheatland Road Complete Streets Project	30,000	-	-	-	-	30,000
Street Sign Replacement Program	10,000	220,000	260,000	-	-	490,000
Stormwater Permitting & Compliance	1,500	1,500	1,500	1,500	60,000	66,000
TOTAL GAS TAX, SB-1, TDA FUNDS	\$ 566,500	\$ 681,500	\$ 571,500	\$ 476,500	\$ 370,000	\$ 2,666,000
WATER FUND						
Water Main & Service Replacement Program	-	400,000	300,000	300,000	300,000	1,300,000
Clean & Recoat Tank #2	-	450,000	-	-	-	450,000
Well Rehabilitation & Supply Meters	-	50,000	-	-	-	50,000
Fire Hydrant Replacement Program	-	20,000	20,000	20,000	-	60,000
SCADA Maintenance and Upgrades	-	-	50,000	-	10,000	60,000
CIP Development	15,000	-	-	15,000	-	30,000
GIS Mapping System & Updates	-	30,000	10,000	10,000	10,000	60,000
Billing Software Updates	-	-	-	20,000	-	20,000
Replace Ancillary/Chemical Well Equipment	-	20,300	20,909	21,536	22,182	84,928
New Testing Stations	20,000	-	-	-	-	20,000
Chlorine Analyzers	60,000	-	-	-	-	60,000
Fire Pump and Hydrant Testing	5,000	-	-	-	-	5,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Jet-Vac	-	25,000	-	-	-	25,000
SCADA & Computer Hardware Updates	-	25,000	-	-	-	25,000
TOTAL WATER UTILITY FUND	\$ 100,000	\$ 1,070,300	\$ 400,909	\$ 386,536	\$ 342,182	\$ 2,299,928

**CITY OF WHEATLAND
FISCAL YEAR 2025-2026**

Capital Improvement Project Summary By Fund *(continued)*

WASTEWATER FUND						
Sewer System Model	-	-	-	80,000	-	80,000
SSMP Major Update	-	20,000	-	-	-	20,000
Rehab Lift Stations	-	-	-	-	38,000	38,000
Sewer Main Replacement Program	-	-	495,000	-	-	495,000
GIS System & Updates	-	40,000	10,000	10,000	10,000	70,000
Billing Software Updates	-	-	-	20,000	-	20,000
Malone Pump Station Bar Screen	50,000	-	-	-	-	50,000
WWTP Corkscrew Grinder & Press	150,000	-	-	-	-	150,000
WWTP Aerator Repair or Replace	100,000	-	-	-	-	100,000
Replace Headworks Influent Screen	-	65,000	-	-	-	65,000
Replace Malone Lift Station & Generator	-	-	120,000	530,000	-	650,000
CIP Development	-	15,000	-	15,000	-	30,000
Wastewater PIC Controllers	-	12,000	-	-	-	\$ 12,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Truck-Mounted Crane	-	25,000	-	-	-	25,000
Jet-Vac	-	25,000	-	-	-	25,000
SCADA & Computer Hardware Updates	-	25,000	-	-	-	25,000
TOTAL WASTEWATER UTILITY FUND	\$ 300,000	\$ 277,000	\$ 625,000	\$ 655,000	\$ 48,000	\$ 1,905,000
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Five Year Total
GRANT FUNDING						
Comprehensive Water Phase 2	430,000	-	-	-	-	430,000
Regional Sewer Pipeline Project	2,500,000	56,500,000	3,600,000	-	-	62,600,000
Wheatland Road Complete Streets Project	232,500	-	-	-	-	232,500
TOTAL GRANT FUNDS	\$ 3,162,500	\$ 56,500,000	\$ 3,600,000	\$ -	\$ -	\$ 63,262,500
DEVELOPMENT IMPACT FEES						
Stormwater CIP Development	-	15,000	-	15,000	-	30,000
Stormwater LID Improvement Standards	-	120,000	-	-	-	120,000
Stormwater Retention Basin and Pumps - South West	100,000	300,000	-	-	-	400,000
Hwy 65 & Main St. Intersection Improvements	-	100,000	260,000	3,250,000	-	3,610,000
McDevitt Traffic Signal Preemption	-	20,000	-	-	-	20,000
TOTAL DEVELOPMENT IMPACT FEES	\$ 100,000	\$ 555,000	\$ 260,000	\$ 3,265,000	\$ -	\$ 4,180,000
UNFUNDED						
Wheatland Road Complete Streets Project	-	-	1,600,000	1,000,000	-	2,600,000
Spenceville Road Sidewalk Gap Closure	20,000	240,000	-	-	-	260,000
Spenceville Road Rehabilitation (5-miles)	-	350,000	-	4,000,000	7,000,000	11,350,000
Rehabilitate F, G and Third Streets	-	40,000	900,000	-	-	940,000
TOTAL UNFUNDED	\$ 20,000	\$ 630,000	\$ 2,500,000	\$ 5,000,000	\$ 7,000,000	\$ 15,150,000
TOTAL	\$ 4,351,452	\$ 59,831,800	\$ 8,112,409	\$ 9,896,536	\$ 8,115,182	\$ 90,307,380

This page is intentionally left blank