



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

May 28, 2024

SUBJECT: Presentation of Proposed Budget for Fiscal Year 2024-25

PREPARED BY: Bill Zenoni, City Manager
Steve Wong, Finance Director

Recommendation

Staff recommends that the Wheatland City Council review and provide input on the Proposed Fiscal Year 2024-25 Budget and direct staff to bring back a final budget for adoption at the June 11, 2024 City Council meeting.

Background/Discussion

The City Council adopts an annual budget for City government operations no later than June 30th for the upcoming fiscal year that begins on July 1st. The attached FY 2024-25 Proposed Budget has been prepared with input from all City Departments. At the May 28, 2024 City Council meeting, staff will provide an overview of the Fiscal Year 2024-2025 Proposed Budget and solicit input from Council. Based upon that discussion, staff will prepare a Final Budget document for Council consideration on June 11, 2024. At the June 11th meeting, staff will also review the draft Five-Year Capital Improvement Program.

GENERAL FUND

The Proposed Fiscal Year 2024-25 General Fund budget anticipates revenue of \$3,188,446 available to fund expenditures and net transfers of \$3,159,706 for a projected net increase to fund balance of \$28,740 and a June 30, 2025 ending fund balance of \$2,452,632. As included in recent budgets, the ending fund balance sets aside reserves for a self-insured retention (\$30,000), a contingency for sales tax (\$401,858) and an economic uncertainty/working capital reserve, forty percent of budgeted expenses (\$1,260,549).

Two new funds are proposed: a Facilities Maintenance Fund (Fund 170000) and a Vehicle and Equipment Replacement Fund (Fund 171000). Both are initially funded by contributions from the General Fund, \$300,000 for the Facilities Maintenance Fund and \$200,000 for the Vehicles and Equipment Replacement Fund. It is anticipated that annual contributions to these two funds will provide funding for future facility repairs and

replacement of City vehicles and equipment when needed without significant impact to the General Fund in any given year.

General Fund Revenue

A comparison of projected Fiscal Year 2024-25 General Fund revenue to the prior four fiscal years is provided below.

CITY OF WHEATLAND							
Fiscal Year 2024-2025							
General Fund Revenues							
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Actual Through 5/20/2024	Proposed Budget 2024/2025
TAX REVENUE							
Property Taxes	439,173	486,524	593,120	552,750	595,408	525,408	613,270
Property Taxes in Lieu of MVL	375,881	387,286	316,018	347,000	351,945	351,945	362,503
Sales Tax	366,482	330,985	369,766	378,525	370,000	247,066	381,100
Transactions Tax	559,196	561,059	713,730	708,000	708,901	435,916	730,168
Franchise Fees	126,639	142,337	144,424	147,000	150,000	123,551	154,500
Business License Tax	15,758	11,191	11,989	12,000	13,200	15,744	13,200
Real Property Transfer Tax	19,055	23,846	19,300	13,000	13,000	19,750	13,000
Excise Tax	1,336	102,445	93,511	125,000	201,060	201,060	100,000
Total Tax Revenue	1,903,520	2,045,673	2,261,858	2,283,275	2,403,514	1,920,440	2,367,742
FEES, CHARGES, AND REIMBURSEMENTS							
Building Permits	5,939	9,104	3,615	9,615	12,300	18,085	12,300
Plan Check	-	325	-	-	-	-	-
Encroachment Permits	18,573	16,000	13,500	27,500	35,000	35,000	32,000
FOG Permits	2,832	2,940	3,430	3,500	3,600	3,598	3,600
Planning Fees	210	1,200	292	300	674	990	500
Admissions Fee - General Use	72,301	69,033	86,001	90,301	90,419	90,419	94,940
Fines	6,807	9,624	4,333	5,000	5,000	4,217	5,000
Police Miscellaneous Fees	842	596	2,879	1,000	1,000	526	2,000
POST Training Reimbursement	3,655	1,794	3,931	2,700	2,700	106	2,700
Proposition 172	13,550	17,882	19,056	19,000	19,000	16,742	20,000
Vehicle Abatement	2,150	2,263	1,609	1,400	1,800	1,758	1,800
Motor Vehicle in Lieu	2,670	4,170	3,813	7,000	7,000	-	7,000
Mandated Cost Reimbursement	-	-	-	-	6,075	6,075	-
Grant Revenue	-	-	-	42,000	43,927	39,927	24,000
Police Reimbursement	1,003	33,055	65,761	81,000	81,000	30	81,000
Sale of Property	45,421	235	3,585	-	-	-	-
Rents from City Property	51,557	56,602	49,784	53,100	53,100	45,599	53,100
Community Center & Parks Rent	(235)	14,255	11,801	16,000	19,000	14,910	19,000
Tow / Impound	900	3,100	3,625	3,125	4,500	4,825	4,500
Miscellaneous Income	22,554	30,333	8,452	3,500	5,300	5,170	5,000
Total Fees, Charges, Reimbursements	250,729	272,511	285,467	366,041	391,395	287,977	368,440
INTEREST	10,810	5,662	36,877	65,000	85,000	62,852	95,000
OTHER REVENUE							
General Fund - Cost allocation	259,442	295,326	295,326	325,500	325,500	247,603	335,265
Recovery of Labor & Benefits	38,748	10,887	10,887	20,600	21,359	21,359	22,000
Total Other Revenue	298,190	306,213	306,213	346,100	346,859	268,962	357,265
Total General Fund Revenues	2,463,249	2,630,059	2,890,415	3,060,416	3,226,768	2,540,231	3,188,446
Transfers In (from SLES)	211,546	-	310,000	170,000	210,000	-	210,000
Transfers In (from	-	-	227,221	-	-	-	-

General Fund revenue primarily comes from two sources, property tax and sales tax. Both sources are projected to increase three percent (3%) in FY 2024-25 over FY 2023-24 projections. Excise tax, a 1% tax on new construction, is estimated to be \$100,000, half of the amount projected to be received in 2023-24. The General Fund portion of the Bishop’s Pumpkin Farm admissions fee is projected to increase five percent (5%). All other revenues are projected to remain flat.

General Fund Expenditures

A summary of General Fund expenditures by Department and Inter-Fund transfers is provided below.

CITY OF WHEATLAND							
Fiscal Year 2024-2025							
General Fund Expenditures							
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Actual Through 5/20/2024	Proposed Budget 2024/2025
EXPENSES							
BY DEPARTMENT							
City Council	10,714	8,091	7,766	14,400	15,000	9,412	26,100
Administration	333,485	323,661	360,001	434,320	434,310	361,582	490,838
Finance	150,479	159,419	108,002	142,561	140,960	100,156	161,637
Community Development	161,024	209,837	199,304	216,446	227,346	181,894	278,806
Building Inspection	1,747	254	-	-	-	-	-
Police	1,395,237	1,329,614	1,402,669	1,555,267	1,607,594	1,370,081	1,615,050
Fire	160,210	165,817	179,580	190,804	290,804	290,804	290,804
Public Works	63,833	56,116	106,150	106,150	73,422	44,032	128,686
Parks	77,250	74,018	78,999	99,644	97,505	84,225	159,451
Total Expenses by Department	2,353,979	2,326,827	2,442,471	2,759,591	2,886,941	2,442,186	3,151,372
TRANSFERS IN/(OUT)							
Transfer In - SLES	211,546	-	310,000	170,000	210,000	-	205,392
Transfer In - ARPA	-	-	227,221	-	-	-	-
Transfer Out - Street Maintenance	(60,000)	-	(120,000)	(65,431)	(65,431)	-	(75,290)
Transfer Out - Other	(7,336)	-	-	-	-	-	-
Transfer Out - Wheatland LLD	(8,000)	-	(14,238)	(17,844)	(19,338)	-	(10,233)
Transfer Out - Park Place LLD	(21,000)	-	(37,918)	(13,385)	(20,815)	-	(28,203)
Transfer Out - McDevitt Park	-	-	(60,537)	-	-	-	-
Transfer Out - Facilities Maintenance	-	-	-	-	(250,000)	-	(50,000)
Transfer Out - Vehicle Replacement	-	-	-	-	(150,000)	-	(50,000)
Net Transfers	115,210	0	304,528	73,340	(295,584)	0	(8,334)
Total Expenditures /Net Transfers	2,238,769	2,326,827	2,137,943	2,686,251	3,182,525	2,442,186	3,159,706

General Fund Appropriations-Administration

The City Council Proposed Budget includes \$10,000 for elections costs, to be billed to the City by Yuba County following the November, 2024 election. The Administration Proposed Budget includes \$10,000 for an update to the City’s website and an agenda management system, supplementing a similar amount set aside in the ARPA budget. The Finance Proposed Budget upgrades full-time account clerk and senior account clerk staffing (2 full-time positions) to one accounting technician position and one part-time accounting technician position (currently vacant) with savings to be received from the modification of a full-time to a part-time position. The proposed staffing modification provides a clear, documented career path progression in the administration/finance area. The Community Development Proposed Budget includes \$15,000 for Capital Improvement Program development.

General Fund Appropriations-Public Safety

The Police Department Proposed Budget includes one new police officer position starting in November, 2024, contingent upon receipt of a COPS grant. The Department also realizes budget savings with a reduction in authorized reserve positions, currently unfilled. Continuing obligations entered into during the 2023-24 fiscal year for dispatch, records management and equipment maintenance are maintained.

The Fire Department, under contract with the Wheatland Fire Authority, receives a negotiated annual contribution from the City adjusted by the consumer price index (CPI). At its April 23, 2024, the Council authorized a \$100,000 supplemental appropriation to cover WFA budgeted, but unrealized 2023-24 revenues. The Proposed Budget maintains a similar City contribution in 2024-25 in lieu of the annual CPI adjustment.

General Fund Appropriations-Public Works and Parks

No staffing adjustments are proposed for the Public Works department. Proposed Public Works and Parks projects include storage yard, well 4 site improvements (\$12,000), C Street Park concrete (\$25,000) and stormwater permitting and compliance (\$5,000). A new pickup truck (\$40,000) and a new zero-turn mower (\$14,000) are also requested.

General Fund Summary

A summary table of General Fund revenues, expenditures and fund balance information is provided on the following page.

CITY OF WHEATLAND							
Fiscal Year 2024-2025							
General Fund Summary							
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Actual Through 5/20/2024	Proposed Budget 2024/2025
REVENUES							
Taxes	1,903,520	2,045,673	2,261,858	2,283,275	2,403,514	1,920,440	2,367,742
Fees, Charges, and Reimbursements	250,729	272,511	285,467	366,041	391,395	287,977	368,440
Interest Earnings	10,810	5,662	36,877	65,000	85,000	62,852	95,000
Other Revenue	298,190	306,213	306,213	346,100	346,859	268,962	357,265
Total Revenue	2,463,249	2,630,059	2,890,415	3,060,416	3,226,768	2,540,231	3,188,446
EXPENSES							
BY DEPARTMENT							
City Council	10,714	8,091	7,766	14,400	15,000	9,412	26,100
Administration	333,485	323,661	360,001	434,320	434,310	361,582	490,838
Finance	150,479	159,419	108,002	142,561	140,960	100,156	161,637
Community Development	161,024	209,837	199,304	216,446	227,346	181,894	278,806
Building Inspection	1,747	254	-	-	-	-	-
Police	1,395,237	1,329,614	1,402,669	1,555,267	1,607,594	1,370,081	1,615,050
Fire	160,210	165,817	179,580	190,804	290,804	290,804	290,804
Public Works	63,833	56,116	106,150	106,150	73,422	44,032	128,686
Parks	77,250	74,018	78,999	99,644	97,505	84,225	159,451
Total Expenses by Department	2,353,979	2,326,827	2,442,471	2,759,591	2,886,941	2,442,186	3,151,372
Total Expenses	2,353,979	2,326,827	2,442,471	2,759,591	2,886,941	2,442,186	3,151,372
Net Income before Capital Items	109,270	303,232	447,944	300,825	339,827	98,045	37,074
Capital Items	85,000	-	-	-	-	-	-
TRANSFERS IN/(OUT)							
Transfer In - SLES	211,546	-	310,000	170,000	210,000	-	205,392
Transfer In - ARPA	-	-	227,221	-	-	-	-
Transfer Out - Street Maintenance	(60,000)	-	(120,000)	(65,431)	(65,431)	-	(75,290)
Transfer Out - Other	(7,336)	-	-	-	-	-	-
Transfer Out - Wheatland LLD	(8,000)	-	(14,238)	(17,844)	(19,338)	-	(10,233)
Transfer Out - Park Place LLD	(21,000)	-	(37,918)	(13,385)	(20,815)	-	(28,203)
Transfer Out - McDevitt Park	-	-	(60,537)	-	-	-	-
Transfer Out - Facilities Maintenance	-	-	-	-	(250,000)	-	(50,000)
Transfer Out - Vehicle Replacement	-	-	-	-	(150,000)	-	(50,000)
Net Transfers	115,210	0	304,528	73,340	(295,584)	0	(8,334)
Total Increase (Decrease) to Fund	139,480	303,232	752,472	374,165	44,243	98,045	28,740
FUND BALANCE							
Beginning Fund Balance	1,487,697	1,627,176	1,627,176	1,754,060	2,379,648	2,379,648	2,423,891
Ending Fund Balance	1,627,176	1,930,408	2,379,648	2,128,225	2,423,891	2,477,693	2,452,632
Reserved for CIRA SIR	30,000	30,000	-	30,000	30,000	30,000	30,000
Reserved for Contingent Sales Tax	401,858	401,858	-	401,858	401,858	401,858	401,858
Reserve (40% of expenses)	941,592	930,731	-	1,053,902	1,154,776	976,874	1,260,549
Vehicle & Technology replacement	-	-	-	100,000	-	-	-
Unreserved	253,726	567,820	-	225,733	837,257	1,068,961	760,225
Ending Fund Balance	1,627,176	1,930,408	2,379,648	2,128,225	2,423,891	2,477,693	2,452,632

ENTERPRISE FUNDS

The City has two enterprise funds – Water and Wastewater (sewer). Water and sewer revenues are based on the rates adopted by the Council at its January 9, 2024 meeting, a 2.75% increase for water and 4.00% increase for sewer, both effective March 1, 2024.

CITY OF WHEATLAND							
Fiscal Year 2024-2025							
<u>Water</u>							
<u>(Fund 110000)</u>							
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Actual Through 4/30/2024	Proposed Budget 2024/2025
REVENUES							
Total Revenue	1,236,047	1,625,043	1,234,737	1,248,000	1,272,500	1,081,096	1,308,825
EXPENSES							
OPERATING EXPENSES	707,489	802,132	842,887	991,471	974,140	745,348	1,076,462
CAPITAL OUTLAY	-	-	-	-	-	-	135,000
DEBT SERVICE	104,912	83,075	80,512	80,000	152,900	77,900	150,650
Total Expenses	812,401	885,207	923,399	1,071,471	1,127,040	823,248	1,362,112
TRANSFERS	-	-	19,160	-	-	-	-
Net Increase (Decrease) to Net Position	423,646	739,836	330,498	176,529	145,460	257,848	(53,287)
CITY OF WHEATLAND							
Fiscal Year 2024-2025							
<u>Wastewater</u>							
<u>(Fund 120000)</u>							
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Actual Through 4/30/2024	Proposed Budget 2024/2025
REVENUES							
Total Revenue	1,340,998	2,822,346	1,107,021	1,086,000	1,165,000	995,189	1,208,750
EXPENSES							
OPERATING EXPENSES	692,333	755,947	747,733	892,505	910,826	716,787	980,600
CAPITAL OUTLAY	-	-	-	-	-	-	110,125
DEBT SERVICE	116,776	112,061	111,875	111,500	189,263	109,263	186,862
Total Expenses	809,109	868,008	859,608	1,004,005	1,100,089	826,050	1,277,587
TRANSFERS	-	-	19,160	-	-	-	-
Net Increase (Decrease) to Net Position	531,889	1,954,338	266,573	81,995	64,911	169,139	(68,837)

Projects proposed for funding from these two enterprise funds next fiscal year include a water main and service replacement project (requested \$283,250, proposed \$100,000), well equipment (\$10,000), SCADA (\$50,000), SSMP major update (\$20,000), electrical/mechanical equipment (\$30,000), spare PC controls (\$10,125), and a 1-ton mounted crane (\$25,000).

4.1

These Enterprise Fund Proposed Budget reduces the Water Fund net position by \$53,287 to an estimated Unrestricted Net Position of \$1,070,204 and reduces the Wastewater Fund net position by \$68,837 to an estimated Unrestricted Net Position of \$1,039,813, at June 30, 2025.

The Enterprise Funds budget presentation has been modified with the non-cash depreciation account removed and the annual debt service principal and interest payments for the 2019 bonds included in the Proposed Budget.

SPECIAL REVENUE FUNDS

Projects proposed for 2024-25 Gas Tax Fund appropriations are a street sign replacement program (\$10,000), Highway 65 and Main St. intersection improvements (\$20,000), Spenceville Road sidewalk gap closure (\$20,000) and McDevitt traffic signal preemption (\$20,000). With these appropriations the June 30, 2025 Gas Tax Fund Balance is estimated to be \$2,016.

Projects proposed for 2024-25 SB 1 Road Maintenance Fund appropriations are the Wheatland Road Complete Streets project (\$30,000), crack sealing (\$30,000) and slurry seal work (\$250,000). With these appropriations, the June 30, 2025 SB 1 Fund Balance is estimated to be \$135,227.

One project is proposed for 2024-25 Transportation Development Act (TDA) Fund appropriations, a sidewalk ADA accessibility (\$60,000) project. With this appropriation, the June 30, 2025 TDA Fund Balance is estimated to be \$102,862.

With the deficit fund balances currently projected, prior to commencement and award of contract for any of these projects, a revised fund balance analysis will be completed. If adequate funds are not available, the project will be deferred.

A stormwater retention basin and pumps project is requested (\$100,000). It is proposed to be funded from Storm Drainage Impact Fees, resulting in an estimated June 30, 2025 Fund Balance of \$433,300.

The Regional Sewer Pipeline project is on-going with a requested \$2,500,000 appropriation for 2024-25. Financial assistance from Yuba Water Agency and State grants are expected to provide funding for this project.

American Rescue Plan Act (ARPA) must be expended by December 31, 2025. The 2024-25 Proposed Budget includes appropriations for a compensation study, an update to the City's website, Community Center painting and associated improvements and Fire Station 1 exhaust removal and electrical improvements.

The 2024-25 Proposed Budget includes a \$264,000 appropriation for repair of the corporation yard sinkhole. It is anticipated this project will be funded by an insurance reimbursement in addition to the City's \$25,000 deductible, to be paid from the Facilities Maintenance Fund.

ALL FUNDS SUMMARY

A summary of revenues, expenditures and projected fund balances as of the end of the 2024-25 fiscal year for all City funds is provided below.

CITY OF WHEATLAND									
Fiscal Year 2024-2025									
All Funds Summary									
	Actual	2023-2024 Projected			Estimated	2024-2025 Proposed Budget			Estimated
	July 1, 2023	Revenues	Expenses	Transfers	July 1, 2024	Revenues	Expenses	Transfers	June 30, 2025
	Fund Balance			In/Out	Fund Balance			In/Out	Fund Balance
General Fund	2,379,648	3,226,768	2,886,941	(295,584)	2,423,891	3,188,446	3,151,372	(8,334)	2,452,632
Internal Service Funds									
Facilities Maintenance	0	-	-	250,000	250,000	70,000	36,000	25,000	309,000
Vehicle & Equipment Replacement	0	-	-	150,000	150,000	-	-	50,000	200,000
Enterprise Funds									
Water (Net Position)	978,031	1,272,500	1,127,040	-	1,123,491	1,308,825	1,362,112	-	1,070,204
Wastewater (Net Position)	1,043,739	1,165,000	1,100,089	-	1,108,650	1,208,750	1,277,588	-	1,039,813
Water Distribution Impact	259,702	161,174	-	-	420,876	7,000	-	-	427,876
Sewer Collection Impact	4,235,904	200,000	70,000	-	4,365,904	200,000	60,000	-	4,505,904
Wastewater Treatment Impact	371,411	407,838	-	-	779,249	12,500	-	-	791,749
Special Revenue Funds									
Street Maintenance (Gas Tax)	75,835	104,250	173,500	65,431	72,016	106,250	251,540	75,290	2,016
SB1 Road Maintenance	243,727	101,000	1,000	-	343,727	102,500	281,000	(30,000)	135,227
Transportation Development Act	73,011	285,550	30,000	(262,699)	65,862	132,000	35,000	-	162,862
Community Development Block Grant	142,273	125	-	-	142,398	150	-	-	142,548
Economic Development	23,398	31,359	42,500	-	12,257	11,600	23,500	-	357
General Plan Update	372,888	7,190	110,400	-	269,678	8,000	-	-	277,678
Supplemental Law Enforcement	18,192	194,200	-	(210,000)	2,392	203,000	-	(205,392)	0
Pumpkin Farm Joint Admission	99,983	63,279	28,157	(80,000)	55,105	66,293	25,180	-	96,218
Wheatland Community Garden	44,229	1,700	30,000	-	15,929	950	-	-	16,879
Pool Operations	1,049,935	33,067	-	-	1,083,002	20,000	-	-	1,103,002
Heritage Oaks West	3,341	75	-	-	3,416	75	-	-	3,491
Caliterra Ranch	897	45,625	49,116	-	(2,594)	-	-	-	(2,594)
Wheatland Landscape District	(6,068)	69,822	83,092	19,338	0	73,866	77,248	10,233	6,851
Park Place Landscape District	434	46,665	67,914	20,815	(0)	48,245	76,448	28,203	(0)
Wheatland CFD 2015-1, Caliterra Ranch	109,836	68,113	82,916	-	95,033	70,782	88,292	-	77,523
Special Revenue Impact Funds									
Bear River Impact	(43,997)	71,557	-	-	27,560	100	-	-	27,660
Regional Bypass Impact	19,098	345,000	-	-	364,098	14,000	-	-	378,098
Storm Drainage Impact	72,535	459,765	-	-	530,300	18,000	15,000	(100,000)	433,300
Road Circulation Impact	277,886	301,503	-	-	579,389	15,000	-	-	594,389
City Hall Facilities Impact	153,685	124,000	-	-	277,685	10,000	-	-	287,685
Vehicles and Equipment Impact	484	4,003	-	-	4,487	100	-	-	4,587
Public Works Facilities Impact	5,782	17,069	-	-	22,851	700	-	-	23,551
Law Enforcement Facilities Impact	6,485	89,700	-	-	96,332	3,000	-	-	99,332
Fire Department Facilities Impact	(56,085)	76,283	-	-	20,198	500	-	-	20,698
Parkland Facilities Impact	14,762	565,483	-	-	580,245	20,000	-	-	600,245
Public Meeting Facilities Impact	(187,790)	193,850	-	-	6,060	250	-	-	6,310
Caliterra Subdivision Impact	1,168,120	(562,126)	-	-	605,994	10,000	-	-	615,994
Project Funds									
Comprehensive Drinking Water	(183,023)	24,949	42,292	-	120,428	430,000	430,000	-	120,428
Tobacco Grant	1,435	-	1,435	-	-	-	-	-	0
Regional Sewer Design/Environmental	(760,019)	920,301	160,282	-	-	2,500,000	2,500,000	-	0
COVID 19 / ARPA	210,930	-	131,800	-	79,130	-	79,130	-	0
AB 1600 Update	8,718	3,107	11,825	-	-	-	-	-	0
First Street Sr. Housing (HOME)	0	57,612	57,612	-	-	-	-	-	0
McDevitt & Wheatland Park Impr.	18,171	-	-	-	18,171	-	-	-	18,171
Bishop's annexation	0	17,528	17,528	-	-	-	-	-	0
Little League Lights	0	1,269	1,269	-	-	-	-	-	0
Bear Ridge Family Apts	0	58,372	58,372	-	-	-	-	-	0
REAP Housing Rezone	0	1,309	1,309	-	-	-	-	-	0
Caliterra Khov	(721)	116,634	115,913	-	-	-	-	-	0
SYTIA	(344)	15,607	15,263	-	-	-	-	-	0
Heritage Oaks East, Lewis	0	87,919	87,919	-	-	-	-	-	0
Wheatland Road Complete Streets, Design	(1,438)	2,415	977	-	-	250,000	280,000	30,000	0
Sunrise Orchards	27,854	19,145	19,145	-	27,854	-	-	-	27,854
Pottery World/Avoca Orchards	0	19,562	19,562	-	-	-	-	-	0
1973 Highway 65	195	10,597	10,792	-	-	-	-	-	0
503 Main St Rezone	0	4,393	4,393	-	-	-	-	-	0
WLC-412 3rd Street	0	1,424	1,424	-	-	-	-	-	0
Zapata-Butcher Shop, 405 4th Street	0	-	-	-	-	-	-	-	0
Malone/65-Dalla Family	0	5,500	5,500	-	-	-	-	-	0
SACOG General Plan Background	0	60,720	60,720	-	-	-	-	-	0
603 3rd Street	0	1,645	1,645	-	-	-	-	-	0
Wheatland Park Estates Sewer	0	345	345	-	-	-	-	-	0
2023 Pavement Maintenance	(20,697)	60,000	382,002	342,699	-	-	-	-	0
Webb Apartments	0	6,616	6,616	-	-	-	-	-	0
First St Sr Housing, HOME admin	0	23,873	23,873	-	-	-	-	-	0
General Plan Update, 2024	0	18,143	18,143	-	-	100,000	100,000	-	0
Corp Yard Sinkhole	0	-	-	-	-	239,000	264,000	25,000	0
Stormwater Retention Basin and Pumps	0	-	-	-	-	-	100,000	100,000	0
TOTALS	12,252,370	10,710,372	7,140,621	0	16,141,062	10,449,882	10,513,409	0	16,077,535

STAFFING

The Proposed Budget includes funding for a total of 25.25 full-time equivalent positions. This is an increase of 0.25 positions from Fiscal Year 2023-24. The proposed changes for next fiscal year include several position reallocations in the Finance and Police Departments and the addition of one Police Officer position which will be filled only upon receipt of a COPS grant which the City has applied for.

CITY OF WHEATLAND				
Fiscal Year 2024-2025				
Staffing Levels				
	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2023-2024	2024-2025	
<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	0.00	1.80	1.80
Senior Account Clerk	1	1.00	0.00	(1.00)
Account Clerk II	2	2.00	1.00	(1.00)
	7	6.20	6.00	(0.20)
<u>Police</u>				
Police Chief	1	1.00	1.00	-
Police Admin Asst/Code Enforcement	2	1.20	2.00	0.80
Police Code Enforcement	0	0.60	0.00	(0.60)
Police Sergeant	1	1.00	1.00	-
Reserve Sergeant	1	0.50	0.25	(0.25)
Police Officer*	7	6.00	7.00	1.00
Reserve Officer	1	0.75	0.25	(0.50)
	13	11.05	11.50	0.45
<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	25.00	25.25	0.25
* One additional Police Officer position is budgeted for 2024-2025, with a start date of November 1, 2024, pending receipt of COPS grant funding.				
The cost for each position is allocated to the funds that the position provides services to.				

CAPITAL IMPROVEMENT PROGRAM

Staff has developed a Capital Improvement Program which identifies anticipated capital funding needs for the next five-year period. The capital items included in the Fiscal Year 2024-25 column are included in the Proposed Budget. The capital items identified for the remaining four years are for planning purposes only. A listing of anticipated capital items sorted by category and funding source is attached to this report. The Five-Year Capital Improvement Program will be discussed at the June 11, 2024 City Council meeting.

Alternatives

Direct staff to modify the proposed budget.

Fiscal Impact

The proposed budget establishes appropriations for all operating funds of the City as shown in the budget document.

Attachments

1. Capital Improvement Project Summary By Category
2. Capital Improvement Summary for Funding Source

Capital Improvement Project Summary By Category						
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Five Year Total
PARKS						
Park Concrete Work	25,000	-	-	-	-	25,000
Park Restroom Improvements	-	15,000	-	-	-	15,000
Parks Tables/Benches	-	-	15,000	-	-	15,000
Playground Improvements	-	-	-	10,000	-	10,000
Drinking Fountains/Shade	-	-	-	10,000	-	10,000
TOTAL PARKS	\$ 25,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ -	\$ 75,000
CITY FACILITIES						
Community Center Repairs	21,000	-	10,000	-	10,000	41,000
Fire Station #1 Repairs	57,000	22,000	-	-	-	79,000
Corporation Yard Sink Hole	264,000	-	-	-	-	264,000
Miscellaneous Repairs (City Hall, Police Station, Corporation Yard)	15,000	15,000	15,000	20,000	20,000	85,000
TOTAL CITY FACILITIES	\$ 357,000	\$ 37,000	\$ 25,000	\$ 20,000	\$ 30,000	\$ 469,000
EQUIPMENT						
Police Department Body Worn Cameras/Tasers	-	-	-	-	120,000	120,000
Parks Mower	14,000	-	-	-	20,000	34,000
Replace Sewer Electrical/Mechanical Equipment	30,000	30,900	31,827	32,782	33,765	159,274
Wastewater PC Controllers	10,125	-	-	-	-	10,125
Replace Ancillary/Chemical Well Equipment	10,000	10,300	10,609	10,927	11,255	53,091
Portable Emergency Generator	-	100,000	-	-	-	100,000
Truck-Mounted Crane	25,000	-	-	-	-	25,000
Jet-Vac	-	50,000	-	-	-	50,000
SCADA & Computer Hardware Updates	50,000	-	-	-	-	50,000
TOTAL EQUIPMENT	\$ 139,125	\$ 191,200	\$ 42,436	\$ 43,709	\$ 185,020	\$ 601,490
FLEET						
Police Patrol Vehicles	-	66,000	70,000	73,500	155,000	364,500
Public Works Vehicles	40,000	-	45,000	-	50,000	135,000
TOTAL FLEET	\$ 40,000	\$ 66,000	\$ 115,000	\$ 73,500	\$ 205,000	\$ 499,500
STREETS						
CIP Development	15,000	-	-	15,000	-	30,000
Semi-Annual Pavement Sealing	250,000	-	250,000	-	250,000	750,000
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	250,000	-	1,600,000	1,000,000	-	2,850,000
Street Sign Replacement Program	10,000	-	220,000	260,000	-	490,000
Hwy 65 & Main St. Intersection Improvements	20,000	80,000	260,000	-	3,250,000	3,610,000
Spenceville Road Sidewalk Gap Closure	20,000	240,000	-	-	-	260,000
McDevitt Traffic Signal Preemption	20,000	-	-	-	-	20,000
Spenceville Road Rehabilitation (5-miles)	-	350,000	-	4,000,000	7,000,000	11,350,000
Rehabilitate F, G and Third Streets	-	-	40,000	830,000	-	870,000
TOTAL STREETS	\$ 645,000	\$ 1,130,000	\$ 2,430,000	\$ 6,565,000	\$ 10,560,000	\$ 21,330,000
WATER SYSTEM PROJECTS						
Water Main & Service Replacement Program	300,000	300,000	300,000	300,000	300,000	1,500,000
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	50,000
CIP Development	15,000	-	-	15,000	-	30,000
GIS System & Updates	-	40,000	10,000	10,000	10,000	70,000
Billing Software Updates	-	-	-	20,000	-	20,000
Comprehensive Water Phase 2	430,000	-	-	-	-	430,000
TOTAL WATER SYSTEM PROJECTS	\$ 745,000	\$ 340,000	\$ 830,000	\$ 365,000	\$ 380,000	\$ 2,660,000
WASTEWATER SYSTEM PROJECTS						
CIP Development	15,000	-	-	15,000	-	30,000
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
Replace Headworks Influent Screen*	-	65,000	-	-	-	65,000
Replace Malone Lift Station & Generator*	-	-	120,000	530,000	-	650,000
Regional Sewer Pipeline Project	2,500,000	40,000,000	34,000,000	3,600,000	-	80,100,000
TOTAL WASTEWATER PROJECTS	\$ 2,535,000	\$ 40,105,000	\$ 34,625,000	\$ 4,255,000	\$ 48,000	\$ 81,568,000
STORM WATER						
CIP Development	15,000	-	-	15,000	-	30,000
LID Improvement Standards	-	120,000	-	-	-	120,000
Stormwater Permitting & Compliance	5,000	1,500	1,500	1,500	60,000	69,500
Stormwater Retention Basin and Pumps - South West	100,000	300,000	-	-	-	400,000
TOTAL STORM WATER PROJECTS	\$ 120,000	\$ 421,500	\$ 1,500	\$ 16,500	\$ 60,000	\$ 619,500
TOTAL	\$ 4,606,125	\$ 42,305,700	\$ 38,083,936	\$ 11,358,709	\$ 11,468,020	\$ 107,822,490

* May be eliminated by Regional Sewer Project

Capital Improvement Project Summary By Funding Source							
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Five Year Total	Notes
GENERAL FUND							
Park Concrete Work	25,000	-	-	-	-	25,000	
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	
Parks Mower	14,000	-	-	-	20,000	34,000	
TOTAL GENERAL FUND	\$ 39,000	\$ -	\$ 15,000	\$ 20,000	\$ 140,000	\$ 214,000	
FACILITIES FUND							
Park Restroom Improvements	-	15,000	-	-	-	15,000	
Community Center Repairs	21,000	-	10,000	-	10,000	41,000	
Fire Station #1 Repairs	-	22,000	-	-	-	22,000	
Miscellaneous Repairs (City Hall, Police Station, Corporation Yard)	15,000	15,000	15,000	20,000	20,000	85,000	
TOTAL FACILITIES FUND	\$ 36,000	\$ 52,000	\$ 25,000	\$ 20,000	\$ 30,000	\$ 163,000	
VEHICLE REPLACEMENT FUND							
Police Patrol Vehicles	-	66,000	70,000	73,500	155,000	364,500	
Public Works Vehicles	40,000	-	45,000	-	50,000	135,000	
TOTAL VEHICLE REPLACEMENT FUND	\$ 40,000	\$ 66,000	\$ 115,000	\$ 73,500	\$ 205,000	\$ 499,500	
GAS TAX, SB-1, TDA FUNDS							
CIP Development	15,000	-	-	15,000	-	30,000	
Semi-Annual Pavement Sealing	250,000	-	250,000	-	250,000	750,000	
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	\$30,000 TDA Funds; \$220,000 SACOG Grant; \$2.6 million Unfunded
Street Sign Replacement Program	10,000	-	220,000	260,000	-	490,000	
Stormwater Permitting & Compliance	5,000	1,500	1,500	1,500	60,000	69,500	
TOTAL GAS TAX, SB-1, TDA FUNDS	\$ 370,000	\$ 461,500	\$ 531,500	\$ 736,500	\$ 370,000	\$ 2,469,500	
WATER FUND							
Water Main & Service Replacement Program	300,000	300,000	300,000	300,000	300,000	1,500,000	\$200,000 unfunded in FY2024-25
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	50,000	
CIP Development	15,000	-	-	15,000	-	30,000	
GIS System & Updates	-	40,000	10,000	10,000	10,000	70,000	50% Water/50% Wastewater
Billing Software Updates	-	-	-	20,000	-	20,000	
Replace Ancillary/Chemical Well Equipment	10,000	10,300	10,609	10,927	11,255	53,091	50% Water/50% Wastewater
Portable Emergency Generator	-	50,000	-	-	-	50,000	50% Water/50% Wastewater
Jet-Vac	-	25,000	-	-	-	25,000	50% Water/50% Wastewater
SCADA & Computer Hardware Updates	25,000	-	-	-	-	25,000	50% Water/50% Wastewater
TOTAL WATER UTILITY FUND	\$ 350,000	\$ 425,300	\$ 840,609	\$ 375,927	\$ 391,255	\$ 2,383,091	
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	50% Wastewater/50% Water
Replace Headworks Influent Screen	-	65,000	-	-	-	65,000	Eliminated if Regional Sewer Project Built
Replace Malone Lift Station & Generator	-	-	120,000	530,000	-	650,000	Eliminated if Regional Sewer Project Built
Replace Sewer Electrical/Mechanical Equipment	30,000	30,900	31,827	32,782	33,765	159,274	
CIP Development	15,000	-	-	15,000	-	30,000	
Wastewater PC Controllers	10,125	-	-	-	\$ -	10,125	
Portable Emergency Generator	-	50,000	-	-	-	50,000	50% Wastewater/50% Water
Truck-Mounted Crane	25,000	-	-	-	-	25,000	
Jet-Vac	-	25,000	-	-	-	25,000	50% Wastewater/50% Water
SCADA & Computer Hardware Updates	25,000	-	-	-	-	25,000	50% Wastewater/50% Water
TOTAL WASTEWATER UTILITY FUND	\$ 125,125	\$ 210,900	\$ 656,827	\$ 687,782	\$ 81,765	\$ 1,762,399	
GRANT FUNDING							
Comprehensive Water Phase 2	430,000	-	-	-	-	430,000	Yuba Water Agency/DWR Grant Funding
Fire Station #1 Exhaust and Electrical Repairs	57,000	-	-	-	-	57,000	AFPA/Federal Grant funds
Wheatland Road Complete Streets Project	220,000	-	-	-	-	220,000	\$220,000 SACOG Grant.; \$30,000 TDA Funds; \$2.6 million Unfunded
TOTAL GRANT FUNDS	\$ 707,000	\$ -	\$ -	\$ -	\$ -	\$ 707,000	
DEVELOPMENT IMPACT FEES							
Stormwater CIP Development	15,000	-	-	15,000	-	30,000	Storm Drainage Impact Fees
Stormwater LID Improvement Standards	-	120,000	-	-	-	120,000	Storm Drainage Impact Fees
Stormwater Retention Basin and Pumps - South West	100,000	300,000	-	-	-	400,000	Storm Drainage Impact Fees
Hwy 65 & Main St. Intersection Improvements	20,000	80,000	260,000	-	3,250,000	3,610,000	Road Circulation Impact Fees/Possible Grant Funding (SACOG)
McDevitt Traffic Signal Preemption	20,000	-	-	-	-	20,000	Road Circulation Impact Fees
TOTAL DEVELOPMENT IMPACT FEES	\$ 155,000	\$ 500,000	\$ 260,000	\$ 15,000	\$ 3,250,000	\$ 4,180,000	
OTHER FUNDING							
Corporation Yard Sink Hole Repair	264,000	-	-	-	-	264,000	Insurance Reimbursement
Regional Sewer Pipeline Project	2,500,000	40,000,000	34,000,000	3,600,000	-	80,100,000	SMRCB Grant/Wastewater Impact Fees
TOTAL OTHER FUNDING	\$ 2,764,000	\$ 40,000,000	\$ 34,000,000	\$ 3,600,000	\$ -	\$ 80,364,000	
UNFUNDED							
Wheatland Road Complete Streets Project	-	-	1,600,000	1,000,000	-	2,600,000	\$220,000 SACOG Grant.; \$30,000 TDA Funds; \$2.6 million Unfunded
Spenceville Road Sidewalk Gap Closure	20,000	240,000	-	-	-	260,000	Possible Grant Funding/CDBG/Road Circulation Impact Fees
Spenceville Road Rehabilitation (5-miles)	-	350,000	-	4,000,000	7,000,000	11,350,000	Possible Federal Lands Access Grant
Rehabilitate F, G and Third Streets	-	-	40,000	830,000	-	870,000	Possible CDBG Funding
TOTAL UNFUNDED	\$ 20,000	\$ 590,000	\$ 1,640,000	\$ 5,830,000	\$ 7,000,000	\$ 15,080,000	
TOTAL	\$ 4,606,125	\$ 42,305,700	\$ 38,083,936	\$ 11,358,709	\$ 11,468,020	\$ 107,822,490	