



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT

June 11, 2024

SUBJECT: Consideration and Adoption of Resolution Approving the Budget, Control Policies and Appropriations Limit for Fiscal Year 2024-25

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

Recommendation

Staff recommends that the Wheatland City Council consider adoption of a resolution approving the budget, control policies and appropriations limit for Fiscal Year 2024-25.

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 annual resolution adopting the budget also restates several key fiscal control policies and establishes the required annual appropriations limit. The attached FY 2024-25 Proposed Budget was prepared with input from all City Departments. At the May 28, 2024 City Council meeting, staff provided a detailed review of the Fiscal Year 2024-2025 Proposed Budget. Subsequent to that meeting, the following minor adjustments have been made to the Proposed General Fund Budget:

- Police Department: recognize a health and wellness grant from the State of California, increasing revenues and expenditures by the \$15,000 grant award.
- Fire Department: increase expenditures by \$17,000 as the City's 50 percent match to Plumas Brophy Fire Protection District for the purchase of protective turnout gear and small equipment.
- Public Works/Parks: remove \$40,000 from the General Fund budget and include this amount in the new Equipment Replacement Fund.

New for this year is a proposed Five-Year Capital Improvement Program (CIP) which identifies anticipated capital funding needs for the next five year period. Staff will review the CIP with the City Council at the June 11th meeting.

Attached to this staff report is a detailed listing of all department/fund budgets. Once the Fiscal Year 2024-25 budget is adopted, staff will prepare and distribute the official budget document.

GENERAL FUND

The Proposed Fiscal Year 2024-25 General Fund budget anticipates revenue of \$3,205,119 available to fund expenditures and net transfers of \$3,152,551 for a projected net increase to fund balance of \$52,568 and a June 30, 2025 ending fund balance of \$2,477,272. 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 (\$1,257,687).

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	Proposed Budget 2024/2025
TAX REVENUE						
Property Taxes	439,173	486,524	593,120	552,750 ^q	597,032	614,943
Property Taxes in Lieu of MVLFF	375,881	387,286	316,018	347,000 ^q	351,945	362,503
Sales Tax	366,482	330,985	369,766	378,525	370,000	381,100
Transactions Tax	559,196	561,059	713,730	708,000 ^q	708,901	730,168
Franchise Fees	126,639	142,337	144,424	147,000	150,000	154,500
Business License Tax	15,758	11,191	11,989	12,000	13,200	13,200
Real Property Transfer Tax	19,055	23,846	19,300	13,000	13,000	13,000
Excise Tax	1,336	102,445	93,511	125,000 ^q	201,060	100,000
Total Tax Revenue	1,903,520	2,045,673	2,261,858	2,283,275	2,405,138	2,369,414
FEES, CHARGES, AND REIMBURSEMENTS						
Building Permits	5,939	9,104	3,615	9,615 ^q	12,300	12,300
Plan Check	-	325	-	-	-	-
Encroachment Permits	18,573	16,000	13,500	27,500 ^q	35,000	32,000
FOG Permits	2,832	2,940	3,430	3,500	3,600	3,600
Planning Fees	210	1,200	292	300	674	500
Admissions Fee - General Use	72,301	69,033	86,001	90,301	90,419	94,940
Fines	6,807	9,624	4,333	5,000	5,000	5,000
Police Miscellaneous Fees	842	596	2,879	1,000	1,000	2,000
POST Training Reimbursement	3,655	1,794	3,931	2,700	2,700	2,700
Proposition 172	13,550	17,882	19,056	19,000	19,000	20,000
Vehicle Abatement	2,150	2,263	1,609	1,400	1,800	1,800
Motor Vehicle in Lieu	2,670	4,170	3,813	7,000	7,000	7,000
Mandated Cost Reimbursement	-	-	-	-	6,075	-
Grant Revenue	-	-	-	42,000 ^q	43,927	39,000
Police Reimbursement	1,003	33,055	65,761	81,000	81,000	81,000
Sale of Property	45,421	235	3,585	-	-	-
Rents from City Property	51,557	56,602	49,784	53,100	53,100	53,100
Community Center & Parks Rent	(235)	14,255	11,801	16,000 ^q	19,000	19,000
Tow / Impound	900	3,100	3,625	3,125	4,500	4,500
Miscellaneous Income	22,554	30,333	8,452	3,500	5,300	5,000
Total Fees, Charges, Reimbursements	250,729	272,511	285,467	366,041	391,395	383,440
INTEREST	10,810	5,662	36,877	65,000 ^q	85,000	95,000
OTHER REVENUE						
General Fund - Cost allocation	259,442	295,326	295,326	325,500	325,500	335,265
Recovery of Labor & Benefits	38,748	10,887	10,887	20,600	21,359	22,000
Total Other Revenue	298,190	306,213	306,213	346,100	346,859	357,265
Total General Fund Revenues	\$ 2,463,249	\$ 2,630,059	\$ 2,890,415	\$ 3,060,416	\$ 3,228,392	\$ 3,205,119

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 5/29/2024	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	1,630,050
Fire	160,210	165,817	179,580	290,804	290,804	290,804	307,804
Public Works	63,833	56,116	106,150	106,150	74,234	45,255	109,531
Parks	77,250	74,018	78,999	99,644	97,505	84,225	139,451
Total Expenses by Department	\$ 2,353,979	\$ 2,326,827	\$ 2,442,471	\$ 2,859,591	\$ 2,887,753	\$ 2,443,409	\$ 3,144,217
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	\$ 2,786,251	\$ 3,183,337	\$ 2,443,409	\$ 3,152,551

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 and includes a one-time 50% match to funding provided by the Plumas Brophy Fire Protection District for the purchase of protective turnout gear and small equipment.

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 zero-turn mower (\$14,000) is also requested. A replacement pickup truck (\$40,000) for Public Works/Parks is included in the Equipment Replacement Fund budget.

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	Proposed Budget 2024/2025
REVENUES						
Taxes	1,903,520	2,045,673	2,261,858	2,283,275	2,405,138	2,369,414
Fees, Charges, and Reimbursements	250,729	272,511	285,467	366,041	391,395	383,440
Interest Earnings	10,810	5,662	36,877	65,000	85,000	95,000
Other Revenue	298,190	306,213	306,213	346,100	346,859	357,265
Total Revenue	\$ 2,463,249	\$ 2,630,059	\$ 2,890,415	\$ 3,060,416	\$ 3,228,392	\$ 3,205,119
EXPENSES						
BY DEPARTMENT						
City Council	10,714	8,091	7,766	14,400	15,000	26,100
Administration	333,485	323,661	360,001	434,320	434,310	490,838
Finance	150,479	159,419	108,002	142,561	140,960	161,637
Community Development	161,024	209,837	199,304	216,446	227,346	278,806
Building Inspection	1,747	254	-	-	-	-
Police	1,395,237	1,329,614	1,402,669	1,555,267	1,607,594	1,630,050
Fire	160,210	165,817	179,580	290,804	290,804	307,804
Public Works	63,833	56,116	106,150	106,150	74,234	109,531
Parks	77,250	74,018	78,999	99,644	97,505	139,451
Total Expenses by Department	\$ 2,353,979	\$ 2,326,827	\$ 2,442,471	\$ 2,859,591	\$ 2,887,753	\$ 3,144,217
Net Income before Capital Items	\$ 109,270	\$ 303,232	\$ 447,944	\$ 200,825	\$ 340,639	\$ 60,902
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	\$ -	\$ 304,528	\$ 73,340	\$ (295,584)	\$ (8,334)
Total Increase (Decrease) to Fund	\$ 139,480	\$ 303,232	\$ 752,472	\$ 274,165	\$ 45,055	\$ 52,568
FUND BALANCE						
Beginning Fund Balance	1,487,697	1,627,176	1,627,176	1,754,060	2,379,648	2,424,703
Ending Fund Balance	\$ 1,627,176	\$ 1,930,408	\$ 2,379,648	\$ 2,028,225	\$ 2,424,703	\$ 2,477,272
Reserved for CIRA SIR	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
Reserve (40% of expenses)	941,592	930,731	-	1,053,902	1,155,101	1,257,687
Vehicle & Technology replacement	-	-	-	100,000	-	-
Unreserved	253,726	567,820	-	225,733	837,744	787,727
Ending Fund Balance	\$ 1,627,176	\$ 1,930,408	\$ -	\$ 1,811,493	\$ 2,424,703	\$ 2,477,272

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
Water
(Fund 110000)

	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
Wastewater
(Fund 120000)

	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).

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.

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	3,228,392	2,887,753		2,424,703	3,205,119	3,144,217	(8,334)	2,477,272
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	-	40,000	50,000	160,000
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	12,000	105,000	(80,000)	199,888	8,000	-	-	207,888
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	152,376	434,513	-	-	586,889	15,000	-	-	601,889
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	102,236	102,236	-	-	-	-	-	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	50,000	130,000	80,000	-	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	\$ 12,126,860	\$ 10,895,990	\$ 7,262,207	\$ -	\$ 16,079,584	\$ 10,466,555	\$ 10,546,254	\$ -	\$ 15,999,885

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	
Administration and Finance				
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)
Police				
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
Public Works				
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.

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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 is provided on the following page. The Five-Year Capital Improvement Program will be discussed at the June 11, 2024 City Council meeting. The final budget, once approved, will include a section with a description of each of these capital items.

Capital Improvement Project Summary By Category

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Five-Year Total
PARKS						
Park Construction Work	25,000					25,000
Park Restroom Improvements		15,000				15,000
Park Tennis Benches			15,000			15,000
Playground Improvements				10,000		10,000
Grass/Fourth Grade				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
Companion Yard Greenhouse	254,000					254,000
Multi-Use Bus Repairs/Complete Repair Station						
Companion 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 Dispatches, Dispatch, Comm. Cameras, Towers					120,000	120,000
Police Mower	14,000				20,000	34,000
Police Sewer Collection Mechanical Equipment	30,000	30,000	31,000	32,700	33,700	157,400
Ward Water PC Computers	10,125					10,125
Police Vehicle and Chemical Alarm Equipment	10,000	10,000	10,000	10,000	11,250	50,250
Police Greenhouse Generator		100,000				100,000
Truck Mounted Detector	25,000					25,000
Generator		50,000				50,000
SCADA & Computer Hardware Upgrade	50,000					50,000
TOTAL EQUIPMENT	\$ 132,125	\$ 120,000	\$ 42,000	\$ 43,700	\$ 165,000	\$ 503,425
FLEET						
Police Patrol Vehicles		60,000	70,000	70,000	105,000	365,000
Public Works Vehicles	40,000		45,000		50,000	135,000
TOTAL FLEET	\$ 40,000	\$ 60,000	\$ 115,000	\$ 70,000	\$ 205,000	\$ 490,000
STREETS						
CPD Greenhouses	10,000			15,000		25,000
Gen. Annual Pavement Grinding	250,000		250,000		250,000	750,000
Gen. Annual Pavement Resurfacing		400,000		500,000		900,000
Grasses/SCADA Upgrade Program	60,000	60,000	60,000	60,000	60,000	300,000
Street and Road Complete Streets Project	250,000		1,600,000	1,000,000		2,850,000
Gen. Sign Replacement Program	10,000		320,000	280,000		610,000
Grass & Maintenance Improvements	20,000	60,000	260,000		3,250,000	3,610,000
Greenhouse Road Greenhouse Greenhouse	20,000	240,000				260,000
St. David Traffic Signal Program	20,000					20,000
Greenhouse Road Repair Program - Streets		320,000		4,000,000	7,500,000	11,840,000
Repavement of Grand Third Streets			40,000	600,000		640,000
TOTAL STREETS	\$ 645,000	\$ 1,030,000	\$ 2,430,000	\$ 5,535,000	\$ 10,550,000	\$ 21,330,000
WATER SYSTEM PROJECTS						
Water Main & Sewer Replacement Program	300,000	300,000	300,000	300,000	300,000	1,500,000
Green & Teles Tank #2			450,000			450,000
Gen. Annual Water & Sewer Meters			50,000			50,000
Fire Alarm Replacement Program			20,000	20,000	20,000	60,000
SCADA Maintenance and Upgrade					50,000	50,000
CPD Greenhouses	15,000			15,000		30,000
SD Green & Upgrades		40,000	10,000	10,000	10,000	70,000
Billing Software Upgrades				20,000		20,000
Comprehensive Water Project	400,000					400,000
TOTAL WATER SYSTEM PROJECTS	\$ 745,000	\$ 340,000	\$ 630,000	\$ 655,000	\$ 680,000	\$ 2,650,000
WASTEWATER SYSTEM PROJECTS						
CPD Greenhouses	15,000			15,000		30,000
Sewer Greenhouse Upgrade				50,000		50,000
SD WWT Plant Upgrade	20,000					20,000
Rehab. WWT Plant					30,000	30,000
Gen. Main Replacement Program			135,000			135,000
SD Green & Upgrades		40,000	70,000	10,000	10,000	120,000
Billing Software Upgrades				20,000		20,000
Repair and Maintenance of Sewer System		65,000				65,000
Repair Mainline WWT System & Greenhouse			120,000	500,000		620,000
Rehabilitate Sewer Pipe in Project	2,500,000	40,000,000	34,000,000	3,600,000		40,100,000
TOTAL WASTEWATER PROJECTS	\$ 2,535,000	\$ 40,105,000	\$ 34,625,000	\$ 4,255,000	\$ 40,000	\$ 81,955,000
STORMWATER						
CPD Greenhouses	15,000			15,000		30,000
WWT Greenhouse Upgrades		120,000				120,000
Stormwater Retention & Control	5,000	1,500	1,500	1,500	60,000	69,500
Stormwater Retention Basin and Pump Station Work	100,000	300,000				400,000
TOTAL STORMWATER PROJECTS	\$ 120,000	\$ 421,500	\$ 1,500	\$ 16,500	\$ 60,000	\$ 619,500
TOTAL	\$ 4,406,125	\$ 42,305,700	\$ 38,083,956	\$ 11,358,705	\$ 11,468,020	\$ 107,622,496

* All figures estimated by Regional Sewer Dept.

CONTROL POLICIES

As part of the annual budget adoption process, the City Council re-affirms key fiscal control policies. No changes to the policies listed below are recommended at this time.

- The City will strive to maintain a balanced budget. 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.

- The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.

- 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.

- 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.

- 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.

- Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.

APPROPRIATIONS LIMIT

Article XIII B of the California State Constitution provides that the total annual appropriations subject to limitation of each governmental entity shall not exceed the appropriation limit of the entity for the prior year adjusted for changes in population and inflation. This was mandated by Proposition 4 passed in November 1979 and Proposition 111 passed in June 1990. The appropriation limit for a given fiscal year is established just prior to the beginning of that fiscal year.

The appropriations limit for the City of Wheatland for Fiscal Year 2024-25 is calculated to be \$6,829,430. The appropriations for Fiscal Year 2024-25 that are subject to this appropriations limit are \$2,569,181. The City's appropriations are well under the appropriations limit. The appropriations limit calculation for Fiscal Year 2024-25 is provided below.

CITY OF WHEATLAND APPROPRIATIONS LIMIT Fiscal Year 2024-25		
<u>Appropriations Subject to the Limit</u>		
Property Tax	613,270	
Relief Tax	included above	
Property Tax in lieu	362,503	
Sales Tax	381,100	
Transactions Tax	730,168	
Franchise Fees	154,500	
Business License	13,200	
Transfer Tax	13,000	
Excise Tax	100,000	
Admission Fee	94,940	
POST Reimbursement	2,700	
Prop 172	20,000	
Vehicle Abatement	1,800	
MVIL	7,000	
Interest	75,000	
Total Appropriations	2,569,181	
<u>Adjustment for Appropriations not Subject to the Limit</u>		
Bond related capital outlays	-	
Voter approved debt service	-	
Total Adjustment	-	
Appropriations Subject to the Limit	\$ 2,569,181	
Prior Year Limit 2023-24		6,477,486.00
Percent change in per capita income		1.0362
Percent changes in Wheatland population		1.0175
Percent change in Yuba County population		1.0125
Calculated factor Wheatland population		1.0543
Calculated factor Yuba County population		1.0492
2024-2025 Calculated Appropriations Limit Wheatland		\$ 6,829,430

Alternatives

Direct staff to modify the proposed budget.

Fiscal Impact

The proposed budget establishes appropriations for all City funds.

Attachments

1. Resolution
2. Budget Summary

WHEATLAND CITY COUNCIL

RESOLUTION NO. 27-24

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND
ADOPTING THE ANNUAL BUDGET, CONTROL POLICIES AND APPROPRIATIONS
LIMIT FOR FISCAL YEAR 2024-25**

WHEREAS, the City of Wheatland's Proposed Budget for Fiscal Year 2024-25 reflects the financial plan necessary to meet the City's needs in the coming year; and,

WHEREAS, the City Council of the City of Wheatland recognizes the need to continue to implement and enforce budget control policies.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wheatland as follows:

1. That the foregoing statements are true and correct.
2. That the City of Wheatland's 2024-25 proposed budget is hereby adopted as the City's operating budget for Fiscal Year 2024-25.
3. That the following sums of money are hereby appropriated from the revenue of the City of Wheatland for activities of the City during the 2024-25 fiscal year.

General Fund & Internal Service Funds	\$3,220,217
Enterprise Funds	2,699,700
Special Rev Funds	873,207
Project Funds	<u>3,753,130</u>
Total Budget	\$10,546,254

4. That transfers from the General Fund to the following funds are authorized prior to June 30, 2024:
 - Facilities Maintenance Fund - \$250,000
 - Vehicle and Equipment Replacement Fund - \$150,000
5. That the City will strive to maintain a balanced budget during Fiscal Year 2024-25. 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.
6. The City Council may amend the budget at any time after its adoption by a majority vote of the Council member.
7. 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.
8. 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.
9. 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.

10. Assets acquired with a unit cost in excess of \$10,000 and a useful life of three or greater years will be capitalized as property or equipment.

11. Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2024-25 is hereby established as \$6,829,430. The factors used to calculate the 2024-25 appropriations limit are the percentage change in California per capita personal income of 3.62% and the percentage change in the City of Wheatland population of 1.75%.

PASSED AND ADOPTED by the City Council of the City of Wheatland on the 11th day of June 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Rick West, Mayor

Lisa J. Thomason, City Clerk



**Fiscal Year 2024-25
Proposed Budget**

*City of Wheatland City Council Meeting
June 11, 2024*

City of Wheatland
 Fiscal Year 2024-2025 Proposed Operating Budget
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Budget Overview

All City Funds

Total City Budget



- **Total Proposed Budget – All Funds = \$10.5 million**
 - **General Fund** **\$ 3.1 million**
 - **Enterprise Funds** **\$ 2.7 million**
 - **Special Revenue Funds** **\$ 0.9 million**
 - **Project Funds** **\$ 3.7 million**
 - **Internal Service Funds** **\$ 0.1 million**

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
All Funds Summary

Fund No.	Fund	Actual July 1, 2023			2023-2024 Projected			Estimated July 1, 2024			2024-2025 Proposed Budget			Estimated June 30, 2025	
		Fund Balance	Revenues	Expenses	Transfers In/Out	Fund Balance	Revenues	Expenses	Transfers In/Out	Fund Balance	Revenues	Expenses	Transfers In/Out	Fund Balance	Fund Balance
101000	General Fund	2,379,648	3,228,382	2,887,753	(295,564)	2,424,703	3,205,119	3,144,217	(8,334)	2,477,272					
	<u>Internal Service Funds</u>														
170000	Facilities Maintenance	0	-	-	250,000	250,000	36,000	25,000		305,000					
171000	Vehicle & Equipment Replacement	0	-	-	150,000	150,000	40,000	50,000		160,000					
	<u>Enterprise Funds</u>														
110000	Water (Net Position)	978,031	1,272,500	1,127,040	-	1,123,491	1,308,825	1,362,112	-	1,070,204					
120000	Wastewater (Net Position)	1,043,739	1,165,000	1,100,089	-	1,108,650	1,208,750	1,277,588	-	1,035,813					
128000	Water Distribution Impact	259,702	161,174	-	-	420,876	7,000	-	-	427,876					
121000	Sewer Collection Impact	4,235,904	200,000	70,000	-	4,365,904	200,000	60,000	-	4,505,904					
127000	Wastewater Treatment Impact	371,411	407,838	-	-	779,249	12,500	-	-	791,749					
	<u>Special Revenue Funds</u>														
102000	Street Maintenance (Gas Tax)	75,835	104,250	173,500	65,431	72,016	251,540	75,290		2,016					
103000	SB1 Road Maintenance	243,727	101,000	1,000	-	343,727	102,500	281,000	(30,000)	135,227					
104000	Transportation Development Act	73,011	285,550	30,000	(262,699)	65,862	132,000	35,000	-	162,862					
105000	Community Development Block Grant	142,273	125	-	-	142,398	150	-	-	142,548					
108000	Economic Development	31,359	42,500	42,500	-	12,257	11,600	23,500	-	357					
124000	General Plan Update	372,888	12,000	105,000	(80,000)	199,888	8,000	-	-	207,888					
142000	Supplemental Law Enforcement	18,192	194,200	-	(210,000)	2,392	203,000	-	(205,392)	0					
143000	Pumpkin Farm Joint Admission	99,983	63,279	28,157	(80,000)	55,105	66,293	25,160	-	96,218					
144000	Wheatland Community Garden	44,229	1,700	30,000	-	15,929	950	-	-	16,879					
146000	Pool Operations	1,049,935	33,067	-	-	1,083,002	20,000	-	-	1,105,002					
151000	Heritage Oaks West	3,341	75	-	-	3,416	75	-	-	3,491					
152000	Calliterra Ranch	897	45,625	49,116	-	(2,594)	-	-	-	(2,594)					
161000	Wheatland Landscape District	(6,068)	69,822	83,092	19,335	0	73,866	77,248	10,233	6,851					
162000	Park Place Landscape District	434	46,665	67,914	20,815	(0)	48,245	76,448	28,203	(0)					
163000	Wheatland CFD 2015-1, Calliterra Ranch	109,836	68,113	82,916	-	95,033	70,782	88,292	-	77,523					
	<u>Special Revenue Impact Funds</u>														
122000	Bear River Impact	(43,997)	71,557	-	-	27,560	100	-	-	27,660					
123000	Regional Bypass Impact	19,098	345,000	-	-	364,098	14,000	-	-	378,098					
125000	Storm Drainage Impact	72,535	459,765	-	-	530,300	18,000	15,000	(100,000)	433,300					
126000	Road Circulation Impact	152,376	434,513	-	-	586,889	15,000	-	-	601,889					
130000	City Hall Facilities Impact	153,685	124,000	-	-	277,685	10,000	-	-	287,685					
131000	Vehicles and Equipment Impact	484	4,003	-	-	4,487	100	-	-	4,587					
132000	Public Works Facilities Impact	5,782	17,069	-	-	22,851	700	-	-	23,551					
133000	Law Enforcement Facilities Impact	6,485	89,700	-	-	96,332	3,000	-	-	99,332					
134000	Fire Department Facilities Impact	(56,085)	76,283	-	-	20,198	500	-	-	20,698					
135000	Parkland Facilities Impact	14,762	565,483	-	-	580,245	20,000	-	-	600,245					
136000	Public Meeting Facilities Impact	(187,790)	193,850	-	-	6,060	250	-	-	6,310					
137000	Calliterra Subdivision Impact	1,168,120	(562,126)	-	-	605,994	10,000	-	-	615,994					

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
All Funds Summary

Fund No.	Project/Funds	Actual July 1, 2023		2023-2024 Projected		2024-2025 Proposed Budget		Estimated June 30, 2025		
		Fund Balance	Revenues	Expenses	Transfers In/Out	Fund Balance July 1, 2024	Revenues	Expenses	Transfers In/Out	
190007	Comprehensive Drinking Water	(183,023)	24,949	42,292	-	120,428	430,000	430,000	-	
190008	Tobacco Grant	1,435	-	1,435	-	-	-	-	-	
190009	Regional Sewer Design/Environmental	(760,019)	920,301	160,282	-	-	2,500,000	2,500,000	-	
190010	COVID 19 / ARPA	210,930	-	131,800	-	79,130	-	79,130	-	
190013	AB 1600 Update	8,718	3,107	11,825	-	-	-	-	-	
190014	First Street Sr. Housing (HOME)	0	57,612	57,612	-	-	-	-	-	
190015	McDevitt & Wheatland Park Impr.	18,171	-	-	-	18,171	-	-	-	
190019	Bishop's annexation	0	17,528	17,528	-	-	-	-	-	
190020	Little League Lights	0	1,269	1,269	-	-	-	-	-	
190021	Bear Ridge Family Apts	0	58,372	58,372	-	-	-	-	-	
190024	REAP Housing Rezone	0	1,309	1,309	-	-	-	-	-	
190025	Calliterra Khov	(721)	116,634	115,913	-	-	-	-	-	
190026	SYTIA	(344)	15,607	15,263	-	-	-	-	-	
190027	Heritage Oaks East, Lewis	0	102,236	102,236	-	-	-	-	-	
190028	Wheatland Road Complete Streets, Design	(1,438)	2,415	977	-	-	250,000	280,000	30,000	
190030	Sunnise Orchards	27,854	19,145	19,145	-	27,854	-	-	-	
190031	Pottery World/Avoca Orchards	0	19,562	19,562	-	-	-	-	-	
190032	1973 Highway 65	195	10,597	10,792	-	-	-	-	-	
190033	503 Main St Rezone	0	4,393	4,393	-	-	-	-	-	
190034	WLC-412 3rd Street	0	1,424	1,424	-	-	-	-	-	
190035	Zapata-Butcher Shop, 405 4th Street	0	-	-	-	-	-	-	-	
190036	Malone/65-Dalla Family	0	5,500	5,500	-	-	-	-	-	
190037	SACOG General Plan Background	0	60,720	60,720	-	-	-	-	-	
190038	603 3rd Street	0	1,645	1,645	-	-	-	-	-	
190040	Wheatland Park Estates Sewer	0	345	345	-	-	-	-	-	
190041	2023 Pavement Maintenance	(20,697)	60,000	382,002	342,699	-	-	-	-	
190042	Webb Apartments	0	6,616	6,616	-	-	-	-	-	
190043	First St Sr Housing, HOME admin	0	23,873	23,873	-	-	-	-	-	
190044	General Plan Update, 2024	0	50,000	130,000	80,000	-	100,000	100,000	25,000	
190045	Corp Yard Sinkhole	0	-	-	-	-	239,000	264,000	100,000	
	Stormwater Retention Basin and Pumps	0	-	-	-	-	100,000	100,000	100,000	
TOTALS		\$ 12,126,860	\$ 10,895,990	\$ 7,262,207	\$ -	\$ 16,079,584	\$10,466,555	\$10,546,254	\$ -	\$ 15,999,885

Staffing

**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.

General Fund

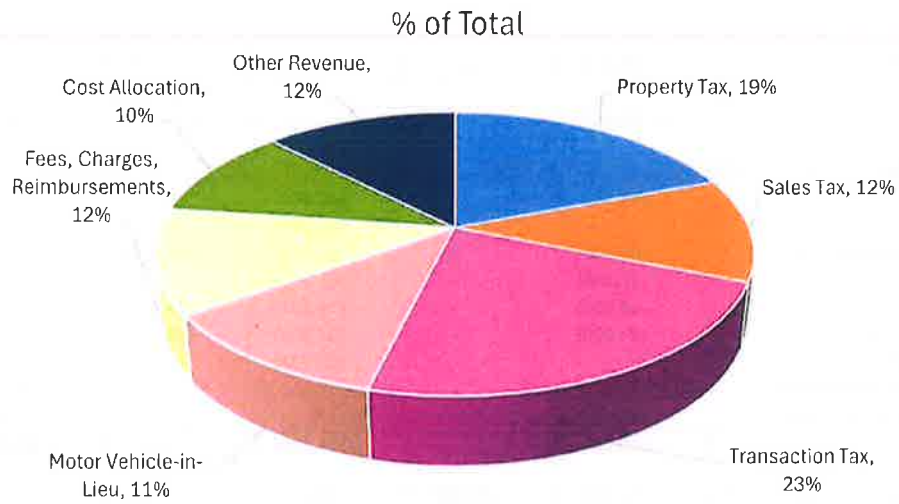
City of Wheatland Proposed 2024-25 Budget

**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	Proposed Budget 2024/2025
REVENUES						
Taxes	1,903,520	2,045,673	2,261,858	2,283,275	2,405,138	2,369,414
Fees, Charges, and Reimbursements	250,729	272,511	285,467	366,041	391,395	383,440
Interest Earnings	10,810	5,662	36,877	65,000	85,000	95,000
Other Revenue	298,190	306,213	306,213	346,100	346,859	357,265
Total Revenue	\$ 2,463,249	\$ 2,630,059	\$ 2,890,415	\$ 3,060,416	\$ 3,228,392	\$ 3,205,119
EXPENSES						
BY DEPARTMENT						
City Council	10,714	8,091	7,766	14,400	15,000	26,100
Administration	333,485	323,661	360,001	434,320	434,310	490,838
Finance	150,479	159,419	108,002	142,561	140,960	161,637
Community Development	161,024	209,837	199,304	216,446	227,346	278,806
Building Inspection	1,747	254	-	-	-	-
Police	1,395,237	1,329,614	1,402,669	1,555,267	1,607,594	1,630,050
Fire	160,210	165,817	179,580	290,804	290,804	307,804
Public Works	63,833	56,116	106,150	106,150	74,234	109,531
Parks	77,250	74,018	78,999	99,644	97,505	139,451
Total Expenses by Department	\$ 2,353,979	\$ 2,326,827	\$ 2,442,471	\$ 2,859,591	\$ 2,887,753	\$ 3,144,217
Net Income before Capital Items	\$ 109,270	\$ 303,232	\$ 447,944	\$ 200,825	\$ 340,639	\$ 60,902
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)	(13,365)	(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	\$ -	\$ 304,528	\$ 73,340	\$ (295,584)	\$ (8,334)
Total Increase (Decrease) to Fund	\$ 139,480	\$ 303,232	\$ 752,472	\$ 274,165	\$ 45,055	\$ 52,568
FUND BALANCE						
Beginning Fund Balance	1,487,697	1,627,176	1,627,176	1,754,060	2,379,648	2,424,703
Ending Fund Balance	\$ 1,627,176	\$ 1,930,408	\$ 2,379,648	\$ 2,028,225	\$ 2,424,703	\$ 2,477,272
Reserved for CIRA SIR	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
Reserve (40% of expenses)	941,592	930,731	-	1,053,902	1,155,101	1,257,687
Vehicle & Technology replacement	-	-	-	100,000	-	-
Unreserved	253,726	567,820	-	225,733	637,744	787,727
Ending Fund Balance	\$ 1,627,176	\$ 1,930,408	\$ 2,379,648	\$ 2,028,225	\$ 2,424,703	\$ 2,477,272

General Fund Revenue

Total = \$3,205,119



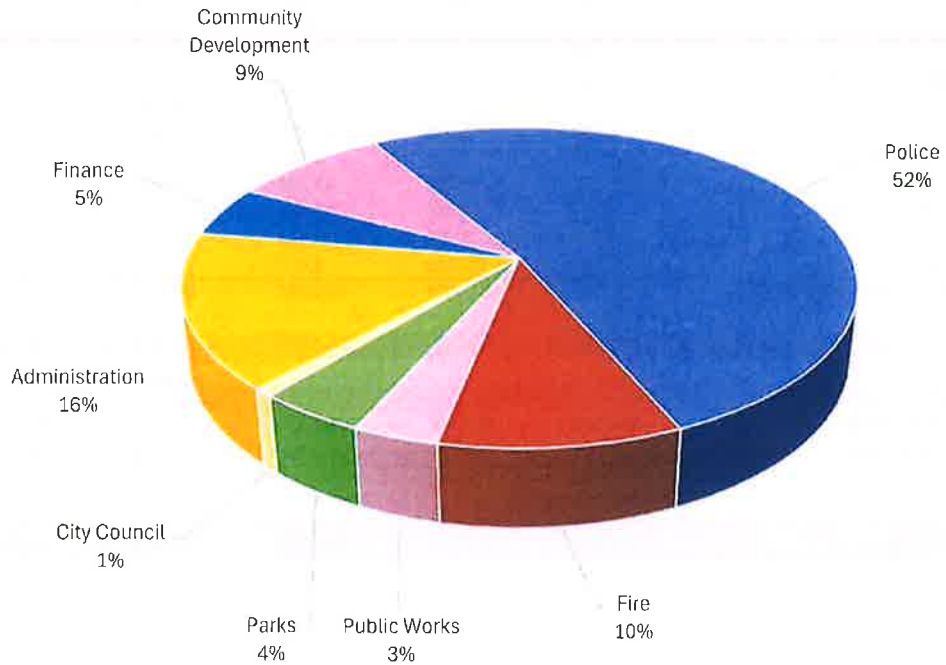
City of Wheatland Proposed 2024-25 Budget

**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	Proposed Budget 2024/2025
TAX REVENUE						
Property Taxes	439,173	486,524	593,120	552,750	597,032	614,943
Property Taxes in Lieu of MVLF	375,881	387,286	316,018	347,000	351,945	362,503
Sales Tax	366,462	330,985	369,766	378,525	370,000	381,100
Transactions Tax	559,196	561,059	713,730	708,000	708,901	730,168
Franchise Fees	126,639	142,337	144,424	147,000	150,000	154,500
Business License Tax	15,758	11,191	11,989	12,000	13,200	13,200
Real Property Transfer Tax	19,055	23,846	19,300	13,000	13,000	13,000
Excise Tax	1,336	102,445	93,511	125,000	201,060	100,000
Total Tax Revenue	1,903,520	2,045,673	2,261,858	2,283,275	2,405,138	2,369,414
FEES, CHARGES, AND REIMBURSEMENTS						
Building Permits	5,939	9,104	3,615	9,615	12,300	12,300
Plan Check	-	325	-	-	-	-
Encroachment Permits	18,573	16,000	13,500	27,500	35,000	32,000
FOG Permits	2,832	2,940	3,430	3,500	3,600	3,600
Planning Fees	210	1,200	292	300	674	500
Admissions Fee - General Use	72,301	69,033	86,001	90,301	90,419	94,940
Fines	6,807	9,624	4,333	5,000	5,000	5,000
Police Miscellaneous Fees	842	596	2,879	1,000	1,000	2,000
POST Training Reimbursement	3,655	1,794	3,931	2,700	2,700	2,700
Proposition 172	13,550	17,882	19,056	19,000	19,000	20,000
Vehicle Abatement	2,150	2,263	1,609	1,400	1,800	1,800
Motor Vehicle in Lieu	2,670	4,170	3,813	7,000	7,000	7,000
Mandated Cost Reimbursement	-	-	-	-	6,075	-
Grant Revenue	-	-	-	42,000	43,927	39,000
Police Reimbursement	1,003	33,055	65,761	81,000	81,000	81,000
Sale of Property	45,421	235	3,585	-	-	-
Rents from City Property	51,557	56,602	49,784	53,100	53,100	53,100
Community Center & Parks Rent	(235)	14,255	11,801	16,000	19,000	19,000
Tow / Impound	900	3,100	3,625	3,125	4,500	4,500
Miscellaneous Income	22,554	30,333	8,452	3,500	5,300	5,000
Total Fees, Charges, Reimbursements	250,729	272,511	285,467	366,041	391,395	383,440
INTEREST	10,810	5,662	36,877	65,000	85,000	95,000
OTHER REVENUE						
General Fund - Cost allocation	259,442	295,326	295,326	325,500	325,500	335,265
Recovery of Labor & Benefits	38,748	10,887	10,887	20,600	21,359	22,000
Total Other Revenue	298,190	306,213	306,213	346,100	346,859	357,265
Total General Fund Revenues	\$ 2,463,249	\$ 2,630,059	\$ 2,890,415	\$ 3,060,416	\$ 3,228,392	\$ 3,205,119

General Fund Expenditures

Total = \$3,144,217



CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
City Council

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

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Stipends	5,200	6,048	6,714	6,000	6,000	6,000
Payroll Expenses & Benefits	723	794	865	1,000	1,000	1,000
Total Personnel	5,923	6,842	7,579	7,000	7,000	7,000
SUPPLIES & SERVICES						
Supplies	2,066	708	152	500	4,000	1,000
Telephone	-	-	-	-	100	200
Contracted Services	-	-	-	-	-	-
Dues & Subscriptions	2,726	541	-	2,900	2,900	2,900
Travel & Training	-	-	35	4,000	1,000	5,000
Elections	-	-	-	-	-	10,000
Total Supplies & Services	4,792	1,249	187	7,400	8,000	19,100
Department Total	10,714	8,091	7,766	14,400	15,000	26,100

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
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 City 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. Administration Department expenses include legal services provided under contract by Bankiewicz, Kronick & Shanahan and the General Fund portion of liability insurance as provided by CIRA (an insurance pool for local governments).

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	109,374	128,938	144,053	153,406	140,700	160,803
Overtime	0	0	0	0	150	200
Payroll Expenses & Benefits	27,476	34,278	36,478	41,464	29,500	45,317
Total Personnel	136,850	163,216	182,531	194,870	170,350	206,320
SUPPLIES & SERVICES						
Supplies	5,235	9,176	20,943	17,850	40,100	41,704
Utilities	6,740	7,416	9,749	9,450	9,400	9,776
Telephone	2,877	2,624	2,690	2,625	2,625	2,730
Rents and Leased Equipment	5,924	3,819	5,343	6,825	6,825	7,098
Building & Grounds Maintenance	200	-	-	12,400	13,500	14,040
Attorney	83,441	48,903	40,234	75,000	75,000	78,000
Contracted Services	31,328	30,144	28,854	34,650	34,650	46,036
Dues & Subscriptions	6,874	13,457	10,965	10,500	11,568	12,031
Travel & Training	558	716	1,529	3,150	3,000	3,120
Insurance - Liability & Property	37,021	43,251	53,727	65,000	65,292	67,904
Miscellaneous	935	-	620	1,000	1,000	1,040
Elections	2,856	(160)	2,333	-	-	-
Interest Expense	1,685	1,099	483	-	-	-
Capital Lease Expense	10,962	-	-	-	-	-
Small Equipment	-	-	-	1,000	1,000	1,040
Total Supplies & Services	156,635	160,445	177,470	239,450	263,960	284,518
Department Total	333,485	323,661	360,001	434,320	434,310	490,838

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	85,085	82,173	54,078	73,541	69,000	95,653
Overtime	-	-	-	-	10	100
Payroll Expenses & Benefits	24,642	19,612	12,084	13,720	16,500	19,684
Total Personnel	109,726	101,785	66,162	87,261	85,510	115,437
SUPPLIES & SERVICES						
Supplies	6,582	5,204	5,071	7,350	7,350	7,644
Contracted Services	29,086	42,032	32,253	35,000	35,000	25,000
Dues & Subscriptions	671	3,173	566	2,800	2,000	2,080
Travel & Training	685	2,462	2,058	3,150	3,150	3,276
Bank Charges	3,728	4,426	1,892	5,000	5,000	5,200
Miscellaneous	-	337	-	1,000	500	500
Small Equipment	-	-	-	1,000	2,450	2,500
Total Supplies & Services	40,752	57,634	41,840	55,300	55,450	46,200
Department Total	150,479	159,419	108,002	142,561	140,960	161,637

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
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. Other Contract Services include the annual Yuba County LAFCO fee and the Yuba-Sutter Economic Development fee.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	10,557	12,115	12,569	10,367	14,000	14,410
Payroll Expenses & Benefits	4,380	4,435	3,953	3,609	4,100	4,353
Total Personnel	14,937	16,550	16,522	13,976	18,100	18,763
SUPPLIES & SERVICES						
Supplies	-	-	383	420	420	441
Advertising	-	-	-	1,050	1,050	1,103
Planning Services	79,700	79,981	83,304	96,000	96,000	96,000
Engineer	40,324	85,282	74,542	65,000	110,000	125,000
Contracted Services	26,064	27,171	24,553	40,000	37,500	37,500
Dues & Subscriptions	-	853	-	-	-	-
Total Supplies & Services	146,087	193,287	182,782	202,470	244,970	260,044
Department Total	161,024	209,837	199,304	216,446	227,346	278,806

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
Police

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

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	803,930	877,948	907,718	818,783	890,000	906,338
Overtime	0	0	0	140,000	115,000	100,000
Payroll Expenses & Benefits	240,081	227,415	241,575	241,593	251,500	251,596
Total Personnel	1,044,012	1,105,363	1,149,293	1,200,376	1,256,500	1,257,934
SUPPLIES & SERVICES						
Supplies	21,967	14,152	15,008	26,300	35,000	36,400
Uniform Allowance	9,470	9,954	11,828	19,785	22,000	22,000
Utilities	9,888	14,759	14,853	17,325	20,500	21,320
Telephone	20,926	23,092	24,400	25,225	21,000	21,840
Rents and Leases	4,769	3,422	4,129	4,200	5,600	5,824
Equipment Maintenance	18,206	11,989	11,887	20,966	17,000	20,000
Fuel	21,685	29,077	33,904	35,979	36,600	38,064
Building & Grounds Maintenance	172	177	181	9,000	9,000	9,360
Contracted Services	81,454	73,523	87,775	92,000	87,500	110,000
Recruitment Expense	4,002	14,342	8,683	8,000	9,500	9,880
Dues & Subscriptions	4,614	(4,465)	0	5,000	2,500	2,600
Travel & Training	18,612	10,297	4,678	15,000	10,000	12,500
Insurance - Liability	0	0	13,389	0	784	1,000
Small Arms and Ammunition	7,059	839	2,657	17,700	15,700	16,328
Small Equipment	27,037	23,093	20,004	58,410	58,410	30,000
Total Supplies & Services	249,862	224,251	253,376	354,890	351,094	357,116
TOTAL EXPENSES	1,293,873	1,329,614	1,402,669	1,555,267	1,607,594	1,615,050
CAPITAL OUTLAY	101,364	-	302,243	-	-	15,000
Department Total	1,395,237	1,329,614	1,704,912	1,555,267	1,607,594	1,630,050

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
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 no less than the prior year percentage change in the CPI for all urban consumers. The increase for FY 2024-2025 is 3.6%.

Per Resolution 20-24, adopted at the April 23, 2024 Council meeting, the 2023-24 budget was increased by \$100,000 to cover strike team reimbursements and COVID grant revenue that did not materialize in 2023-24. A similar additional amount, in lieu of the annual CPI increase, is proposed in the 2024-25 appropriations.

Additional one-time appropriations of \$17,000 for personal protective equipment and other small equipment are proposed for 2024-25.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
SUPPLIES & SERVICES:						
Contracted Services	160,210	165,817	179,580	290,804	290,804	307,804
Miscellaneous	-	-	-	-	-	-
Subtotal Supplies & Services	160,210	165,817	179,580	290,804	290,804	307,804
Department Total	160,210	165,817	179,580	290,804	290,804	307,804

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Fund
Public Works

The Public Works Department is responsible for the maintenance of general City facilities, drainage facilities, and the City's 17.08 miles of public streets and roads.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	21,994	11,224	9,633	42,057	8,000	22,642
Overtime	0	0	0	0	400	400
Payroll Expenses & Benefits	5,126	3,089	2,112	4,568	2,200	3,309
Total Personnel	27,120	14,313	11,745	46,626	10,600	26,351
SUPPLIES & SERVICES						
Supplies	4,698	5,317	5,337	8,400	8,400	8,736
Clothing Allowance	584	884	1,193	1,253	1,300	1,352
Utilities	15,724	18,977	11,624	21,000	21,000	21,840
Telephone	1,431	1,203	1,087	1,365	1,365	1,420
Rents and Leased Equipment	1,521	2,592	2,128	3,150	3,597	3,741
Equipment Maintenance	1,708	2,578	5,974	6,195	6,195	6,443
Fuel	1,378	2,181	2,309	2,562	2,562	2,664
Contracted Services	8,393	8,071	13,496	12,600	10,000	15,400
Travel & Meetings	-	-	1,515	-	-	-
Miscellaneous	1,276	-	-	1,000	1,000	1,040
Small Equipment	-	-	776	2,000	8,215	8,544
Total Supplies & Services	36,713	41,803	45,439	59,525	63,634	71,179
CAPITAL OUTLAY						
	-	-	-	-	-	12,000
Department Total	63,833	56,116	57,184	106,150	74,234	109,531

CITY OF WHEATLAND
 Fiscal Year 2024-2025
 General Fund
Parks

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

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
EXPENSES						
PERSONNEL						
Salaries & Wages	21,694	20,904	18,843	19,186	17,900	18,031
Overtime	-	-	-	-	1,300	1,300
Payroll Expenses & Benefits	6,974	5,518	5,281	6,328	5,900	6,199
Total Personnel	28,668	26,422	24,124	25,514	25,100	25,530
SUPPLIES & SERVICES						
Supplies	4,626	5,197	4,572	7,350	7,350	7,644
Uniform Allowance	584	884	789	1,050	1,050	1,092
Utilities	35,394	34,830	43,843	47,250	47,250	49,140
Telephone	404	371	358	525	525	546
Rents and Leased Equipment	378	389	401	525	525	546
Equipment Maintenance	1,514	1,265	488	2,100	2,000	2,000
Fuel	1,469	1,461	1,916	2,205	2,205	2,293
Building & Grounds Maintenance	-	-	-	2,125	3,000	3,120
Contracted Services	3,552	3,001	2,272	10,000	7,500	7,500
Dues & Subscriptions	660	198	236	1,000	1,000	1,040
Small Equipment	-	-	-	-	-	-
Total Supplies & Services	48,582	47,596	54,875	74,130	72,405	74,921
TOTAL EXPENSES	77,250	74,018	78,999	99,644	97,505	100,451
CAPITAL OUTLAY	-	-	-	-	-	39,000
Department Total	77,250	74,018	78,999	99,644	97,505	139,451

Internal Service Funds

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
Facilities Maintenance Fund
(Fund 170000)

The Facilities Maintenance Fund is for the repair and major maintenance of City facilities, including City Hall, Police Department Public Works, Community Center and fire stations within the City limits. 2024-25 projects include Community Center painting and air conditioning replacement and repair of the Corporation Yard sinkhole (190045)

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Grant Revenue	-	-	-	-	-	70,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	70,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Planner	-	-	-	-	-	-
Engineer	-	-	-	-	-	-
Contract Services	-	-	-	-	-	10,000
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-	10,000
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	-	36,000
TRANSFERS						
Transfer In - General Fund	-	-	-	-	250,000	50,000
Transfers Out-Corp Yard sinkhole	-	-	-	-	-	(25,000)
Net Transfers	-	-	-	-	250,000	25,000
Net Increase (Decrease) to Fund	-	-	-	-	250,000	59,000
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	250,000
Ending Fund Balance	-	-	-	-	250,000	309,000

CITY OF WHEATLAND
Fiscal Year 2024-2025

Vehicles and Equipment Replacement Fund
(Fund 171000)

The Vehicles and Equipment Replacement Fund is for the replacement of vehicles and major equipment necessary in the daily operations of City functions. The 2024-25 Capital Outlay is for replacement of Public Works/Parks pickup truck.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
EXPENSES						
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	-	-	-	-
Engineer	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	-	40,000 40,000
TRANSFERS						
Transfer In - General Fund	-	-	-	-	150,000	50,000
Net Transfers	-	-	-	-	150,000	50,000
Net Increase (Decrease) to Fund						
	-	-	-	-	150,000	10,000
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	150,000
Ending Fund Balance	-	-	-	-	150,000	160,000

Enterprise Funds

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
Water
(Fund 110000)

The Water Fund accounts for the revenues and expenses of operating the City's water system. The City's water supply comes from six groundwater sources (wells). The City's water system consists of wells and pumping systems, chemical treatment systems, storage tanks and a distribution system of lines and meters. Monthly water charges to customers pays the cost of providing water service which includes operation, maintenance, repair and replacement of facilities and repayment of two loans

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Utility Revenue	1,106,129	1,129,124	1,187,809	1,230,000	1,230,000	1,263,825
Grant Revenue	126,586	-	-	-	-	-
Interest Income	3,332	2,824	23,251	18,000	42,500	45,000
Misc Income/Donations	-	493,095	23,677	-	-	-
Total Revenue	1,236,047	1,625,043	1,234,737	1,248,000	1,272,500	1,308,825
EXPENSES						
PERSONNEL						
Salaries & Wages	253,070	307,052	314,209	373,470	340,000	381,000
Overtime	-	-	-	-	2,500	2,500
Payroll Expenses & Benefits	76,307	82,054	83,871	104,844	95,000	115,516
Total Personnel	329,377	389,116	398,080	478,314	437,500	499,016
SUPPLIES & SERVICES:						
Indirect Cost Allocation	99,660	112,221	127,373	130,000	130,000	135,200
Postage	3,190	4,948	6,410	5,775	8,670	9,537
Supplies	24,589	42,754	48,002	53,550	45,000	46,800
Clothing Allowance	922	1,171	1,356	1,470	1,470	1,529
Utilities	97,611	116,137	108,179	126,000	133,800	159,952
Telephone	2,993	2,867	2,889	3,150	3,100	3,224
Rents and Leased Equipment	-	291	-	5,250	5,000	5,000
Equipment Maintenance	28,965	18,229	4,524	15,000	15,000	20,000
Fuel	2,161	3,049	3,626	3,938	4,100	4,264
Legal	-	-	9,733	10,500	5,000	5,000
Engineer	5,379	4,443	16,980	15,000	17,000	32,660
Contracted Services	50,838	42,242	40,476	55,000	55,000	57,200
Dues & Subscriptions	12,048	13,698	19,909	21,525	19,000	19,760
Travel & Training	10	30	361	1,500	1,500	1,500
Bank Charges	4,169	6,382	8,169	7,000	10,000	10,400
Insurance - Liability & Property	34,887	39,491	45,995	55,500	60,000	62,400
Small Equipment	10,582	63	625	3,000	3,000	3,000
Total Supplies & Services	378,112	413,016	444,807	513,158	536,640	577,446
CAPITAL OUTLAY						
DEBT SERVICE						
Interest Expense	104,912	83,075	80,512	80,000	77,900	75,650
Bond Principal	-	-	-	-	75,000	75,000
Total Debt Service	104,912	83,075	80,512	80,000	152,900	150,650
Total Expenses	812,401	885,207	923,399	1,071,471	1,127,040	1,362,112
TRANSFERS						
Transfer In - ARPA	-	-	19,160	-	-	-
Net Increase (Decrease) to Net Position	423,646	739,836	330,498	176,529	145,460	(53,287)

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wastewater
(Fund 120000)

The Wastewater Fund accounts for the revenues and expenses of 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 a loan repayment.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Projected 2024/2025
REVENUES						
Utility Revenue	593,845	1,026,612	1,084,916	1,066,000	1,125,000	1,165,250
Contributed Capital	342,982	1,792,791	-	-	-	-
Interest Income	4,171	2,943	22,105	20,000	40,000	42,500
Total Revenue	1,340,998	2,822,346	1,107,021	1,086,000	1,165,000	1,208,750
EXPENSES						
PERSONNEL						
Salaries & Wages	275,369	301,066	276,298	334,728	305,000	339,742
Overtime	0	0	0	0	3,100	3,200
Payroll Expenses & Benefits	79,238	81,380	74,997	94,202	85,000	103,911
Total Personnel	354,607	382,446	351,295	428,931	393,100	446,853
SUPPLIES & SERVICES						
Indirect Cost Allocation	122,824	125,427	138,077	145,000	146,000	151,840
Postage	3,190	4,933	5,483	5,775	7,500	8,250
Supplies	7,116	13,018	14,235	17,500	15,000	15,600
Clothing allowance	922	1,171	1,356	1,470	2,100	2,184
Utilities	71,497	80,844	86,730	94,500	103,000	107,120
Telephone	1,586	1,453	1,458	1,700	2,650	2,756
Rents and Leased Equipment	6,507	21,541	5,972	5,250	5,250	5,460
Equipment Maintenance	2,206	3,063	6,272	30,000	25,000	25,000
Fuel	0	0	3,791	4,160	4,000	4,160
Legal	0	0	3,486	3,791	1,000	5,000
Engineer	750	371	1,840	1,000	1,000	1,000
Contracted Services	47,238	38,939	39,010	42,000	7,500	7,800
Dues and Subscriptions	26,621	26,404	30,020	29,825	42,500	75,000
Travel & Training	10	0	586	1,575	1,575	2,000
Bank Charges	4,169	6,362	7,065	7,088	11,300	11,752
Insurance - Liability & Property	34,887	39,491	45,985	55,500	56,851	58,125
Training	0	0	496	500	500	500
Miscellaneous	6,203	8,134	346	6,000	6,000	1,000
Small Equipment	-	330	2,392	5,000	5,000	5,000
Total Supplies & Services	337,726	373,501	398,439	463,574	517,726	533,747
CAPITAL OUTLAY						
DEBT SERVICE						
Interest Expense	116,776	112,061	111,875	111,500	109,263	106,863
Bond Principal	-	-	-	-	80,000	80,000
Total Debt Service	116,776	112,061	111,875	111,500	189,263	186,863
Total Expenses	809,108	868,008	859,608	1,004,004	1,100,089	1,277,588
TRANSFERS:						
Transfer In - General Fund	-	-	19,160	-	-	-
Net Increase (Decrease) to Net Position	531,890	1,954,339	266,573	81,996	64,911	(68,837)

CITY OF WHEATLAND
Fiscal Year 2024-2025
Water Distribution Impact Fee
(Fund 128000)

This 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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	2,845	168,658	13,609	-	155,174	-
Misc Income	-	-	-	-	-	-
Interest Income	386	346	5,739	6,000	6,000	7,000
Total Revenue	3,231	169,004	19,348	6,000	161,174	7,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Small Equipment	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-	-
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	-	-
Net Increase (Decrease) to Fund	3,231	169,004	19,348	6,000	161,174	7,000
FUND BALANCE						
Beginning Fund Balance	68,119	71,350	240,354	258,463	259,702	420,876
Ending Fund Balance	71,350	240,354	259,702	264,463	420,876	427,876

CITY OF WHEATLAND Fiscal Year 2024-2025 <u>Sewer Collection Impact Fee</u> (Fund 121000)						
	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	1,458	55,468	-	-	-	-
Misc Income	-	-	-	-	-	-
Interest Income	40,019	21,433	136,395	100,000	200,000	200,000
Total Revenue	41,477	76,901	136,395	100,000	200,000	200,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	14,131	18,069	44,545	40,000	50,000	40,000
Engineering	36,742	9,234	6,160	20,000	20,000	20,000
Contracted Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	50,873	27,303	50,705	60,000	70,000	60,000
CAPITAL OUTLAY						
Total Expenses	50,873	27,303	50,705	60,000	70,000	60,000
Net Increase (Decrease) to Fund	(9,396)	49,598	85,690	40,000	130,000	140,000
FUND BALANCE						
Beginning Fund Balance	4,110,011	4,100,616	4,150,214	4,180,214	4,235,904	4,365,904
Ending Fund Balance	4,100,616	4,150,214	4,235,904	4,220,214	4,365,904	4,505,904

This 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 2005 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 FY 2009 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. In addition to the Bear River reimbursement agreements, the unpaid share of the Highway 65/Main Street signal (\$171,108) is due from the owners of property known as Roddian Ranch. The City has been participating in a study to connect to a regional sewer collection plant.

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wastewater Treatment Impact Fee
(Fund 127000)

This fund accounts for the fees collected on new development to expand the wastewater treatment plant to accommodate an additional 3,310,555 gallons of wastewater daily from new development.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	8,517	324,576	-	-	397,838	-
Misc. Income	-	-	-	-	-	-
Interest Income	173	317	8,252	7,500	10,000	12,500
Total Revenue	8,690	324,893	8,252	7,500	407,838	12,500
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Small Equipment	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-	-
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	-	-
Net Increase (Decrease) to Fund	8,690	324,893	8,252	7,500	407,838	12,500
FUND BALANCE						
Beginning Fund Balance	29,576	38,266	363,159	369,659	371,411	779,249
Ending Fund Balance	38,266	363,159	371,411	377,159	779,249	791,749

Other Funds

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
Street Maintenance (Gas Tax)
(Fund 1020000)

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Gas Tax revenue	83,877	89,650	97,007	102,000	102,000	104,000
Yuba County Measure D	14,293	15,638	12,910	-	-	-
Interest	563	100	26	100	2,250	2,250
Misc Income/Donations	-	487	-	-	-	-
Total Revenue	98,733	105,875	109,943	102,100	104,250	106,250
EXPENSES						
PERSONNEL						
Salaries & Wages	63,032	64,584	59,774	66,342	62,500	64,375
Overtime	-	-	-	-	1,750	2,000
Payroll Expenses & Benefits	19,158	17,104	16,379	19,085	17,750	18,815
Total Personnel	82,190	81,688	76,153	85,427	82,000	85,190
SUPPLIES & SERVICES						
Indirect Cost Allocation	15,545	17,617	21,360	22,428	23,000	24,150
Supplies	2,246	1,769	8,270	15,000	10,000	10,400
Utilities	21,431	21,063	22,356	28,000	27,500	28,600
Equipment Rent	-	-	-	-	2,500	2,600
Equipment Maintenance	-	-	-	1,000	-	1,000
Engineering	34,898	26,207	21,035	25,000	22,500	23,400
Contract Services	786	8,631	16,750	5,000	5,000	75,200
Dues and Subscriptions	-	750	1,037	1,000	1,000	1,000
Total Supplies & Services	74,905	76,037	90,808	97,428	91,500	166,350
Total Operating Expenses	157,096	157,725	166,961	182,855	173,500	251,540
CAPITAL OUTLAY						
Total Expenses	192,131	157,725	166,961	182,855	173,500	251,540
TRANSFERS						
Transfer In - General Fund	60,000	5,489	120,000	65,431	65,431	75,290
Net Increase (Decrease) to Fund	(33,398)	(46,361)	62,982	(15,324)	(3,819)	(70,000)
FUND BALANCE						
Beginning Fund Balance	92,611	59,214	12,853	36,777	75,835	72,016
Ending Fund Balance	59,214	12,853	75,835	21,453	72,016	2,016

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025

Road Maintenance (SB1)
(Fund 103000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022-2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Road Repair & Accountability (SB1)	67,499	73,290	83,021	90,000	91,000	92,500
Interest	23	432	4,418	3,500	10,000	10,000
Total Revenue	67,522	73,722	87,439	93,500	101,000	102,500
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES						
Supplies	12,243	5,249	-	-	-	-
Engineering	-	-	-	5,000	-	-
Contract Services	-	-	-	5,000	-	280,000
Dues and Subscriptions	1,500	-	1,000	1,000	1,000	1,000
Total Supplies & Services	13,743	5,249	1,000	11,000	1,000	281,000
CAPITAL OUTLAY						
Total Expenses	13,743	5,249	1,000	11,000	1,000	281,000
TRANSFERS						
Transfer In - Gas Tax Fund	35,035	-	-	-	-	-
Transfer Out - Wheatland Road Complete	0	-	-	(80,000)	-	(30,000)
Transfer Out - 2023 Pavement Maintenance	-	-	-	-	-	-
Net Transfers	35,035	0	0	(80,000)	-	(30,000)
Net Increase (Decrease) to Fund	88,815	68,473	86,439	2,500	100,000	(208,500)
FUND BALANCE						
Beginning Fund Balance	0	88,815	157,288	222,127	243,727	343,727
Ending Fund Balance	88,815	157,288	243,727	224,627	343,727	135,227

CITY OF WHEATLAND
Fiscal Year 2024-2025
Transportation Development Act
(Fund 104000)

The 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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
TDA Revenue	-	-	-	69,200	261,950	130,000
Misc Revenue	-	-	42,290	-	21,500	-
Interest income	374	241	1,459	100	2,100	2,000
Total Revenue	374	241	43,749	69,300	285,550	132,000
EXPENSES						
SUPPLIES & SERVICES						
Supplies	-	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-	-
Fuel	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
Contract Services	-	-	32,111	-	30,000	35,000
Miscellaneous	-	-	10,179	-	-	-
Total Supplies & Services	-	-	42,290	-	30,000	35,000
CAPITAL OUTLAY						
Total Expenses	-	-	42,290	-	30,000	35,000
TRANSFERS						
Transfer Out- 2023 Pavement Maintenance	-	-	-	(304,200)	(262,699)	-
Transfer Out-Sidewalk ADA	-	-	-	-	-	(60,000)
Total Transfers	-	-	-	(304,200)	(262,699)	(60,000)
Net Increase (Decrease) to Fund	374	241	1,459	(234,900)	(7,149)	37,000
FUND BALANCE						
Beginning Fund Balance	70,937	71,311	71,552	71,311	73,011	65,862
Ending Fund Balance	71,311	71,552	73,011	(163,589)	65,862	102,862

CITY OF WHEATLAND
Fiscal Year 2024-2025
Community Development Block Grants
(Funds 105000 and 107000)

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 2021, \$142,336 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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Misc Income	-	-	-	-	-	-
Interest Earnings	9	17	64	50	125	150
Total Revenue	9	17	64	50	125	150
EXPENSES						
Transfer to Fund 100 for Loan repayment	10,747	-	-	-	-	-
Payment to Federal Government Loan repayment	-	-	-	-	-	-
Total Expenses	10,747	-	-	-	-	-
Net Increase (Decrease) to Fund	(10,738)	17	64	50	125	150
FUND BALANCE						
Beginning Fund Balance	152,930	142,192	142,209	142,259	142,273	142,398
Ending Fund Balance	142,192	142,209	142,273	142,309	142,398	142,548

CITY OF WHEATLAND
Fiscal Year 2024-2025
Economic Development
(Fund 108000)

The City of Wheatland is committed to be 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 a 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 Yuba Sutter Economic Development Corporation (YSEDC).

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Yuba Water Agency Property Tax	15,950	8,916	18,862	19,000	11,021	11,100
Community Partnership Fee	7,660	-	8,095	8,500	8,338	-
Interest Income	-	-	-	-	-	500
Donations/Contributions	-	-	-	12,000	12,000	-
Transfer In	-	-	-	-	-	-
Total Revenue	23,610	8,916	26,957	39,500	31,359	11,600
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES AND SERVICES						
Supplies	-	-	-	-	-	-
Contracted Services	3,500	23,550	28,100	42,500	42,500	23,500
Total Supplies & Services	3,500	23,550	28,100	42,500	42,500	23,500
Total Expenses	3,500	23,550	28,100	42,500	42,500	23,500
Net Increase (Decrease) to Fund	20,110	(14,634)	(1,143)	(3,000)	(11,141)	(11,900)
FUND BALANCE						
Beginning Fund Balance	19,066	39,175	24,541	22,498	23,398	12,257
Ending Fund Balance	39,175	24,541	23,398	26,498	12,257	357

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Plan Update
(Fund 124000)

In January 2007, the City Council adopted Resolution 01-07 adopting a General Plan Update Surcharge Fee. This fund accounts for the per acre fee levied on owners of undeveloped land applying for a development project entitlement from the City. The fees will be used to offset the costs for a General Plan update. The one-time funding from the State of \$160,000 in FY 2020-2021 has been moved to the project funds and is identified as Housing Element Update (\$29,500) and AB 1600 Update (\$130,500).

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Contribution	-	-	-	100,000	-	-
Impact Fees	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-
Interest Income	126	79	508	250	12,000	8,000
Total Revenue	126	79	508	250	12,000	8,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	98	60	-	-	-
Payroll Expenses & Benefits	-	21	15	-	-	-
Total Personnel	-	119	75	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Planner	-	-	-	-	5,000	-
Contracted Services	-	-	-	375,000	100,000	-
Subtotal Supplies & Services	-	-	-	375,000	105,000	-
CAPITAL OUTLAY						
Total Expenses	-	119	75	375,000	105,000	-
TRANSFERS						
Transfer In-ARPA/COVID	-	-	350,000	-	-	-
Transfer Out-General Plan Update 2024	-	-	-	-	(80,000)	-
Net Increase (Decrease) to Fund	126	(40)	350,433	(374,750)	(173,000)	8,000
FUND BALANCE						
Beginning Fund Balance	22,369	22,495	22,455	272,780	372,888	199,888
Ending Fund Balance	22,495	22,455	372,888	(101,970)	199,888	207,888

CITY OF WHEATLAND
Fiscal Year 2024-2025

Supplemental Law Enforcement Fund (SLES)
(Fund 142000)

SLES funds are received from the State's COPS program and are allocated by the State Controller to counties to a SLES fund. The County allocates the money to the City based on a set formula. The use of SLES is limited to front-line municipal police activities. Revenues are transferred to the General Fund to offset the cost of police services.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Cops Revenue	100,000	161,285	165,807	160,000	190,000	200,000
Misc Income	-	-	-	-	-	-
Interest	516	402	6,292	1,000	4,200	3,000
Total Revenue	100,518	161,687	172,099	161,000	194,200	203,000
EXPENSES						
Vehicle Purchase	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-
TRANSFERS						
Transfer to the General Fund	(183,740)	-	(319,968)	(170,000)	(210,000)	(205,392)
Net Increase (Decrease) to Fund	(83,222)	161,687	(147,869)	(9,000)	(15,800)	(2,392)
FUND BALANCE						
Beginning Fund Balance	87,596	4,374	166,061	26,868	18,192	2,392
Ending Fund Balance	4,374	166,061	18,192	17,868	2,392	-

CITY OF WHEATLAND
Fiscal Year 2024-2025
Pumpkin Farm Joint Admission
(Fund 143000)

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

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Admission Fee	48,200	46,022	57,334	60,201	60,279	63,293
Interest	179	297	2,373	2,000	3,000	3,000
Total Revenue	48,380	46,319	59,707	62,201	63,279	66,293
EXPENSES						
PERSONNEL EXPENSES						
Salaries & Wages Admin	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES						
Indirect Cost Allocation	9,338	1,882	3,401	1,785	3,000	3,150
Supplies	1,006	522	4,495	1,000	2,000	2,050
Attorney	-	468	330	-	165	300
Planner	-	-	-	-	-	-
Engineer	1,755	-	24,062	6,000	11,600	12,180
Contracted Services	-	1,950	22,677	1,000	11,392	7,500
Total Supplies and Services	12,099	4,822	54,985	9,785	28,157	25,180
Total Expenses	12,099	4,822	54,985	9,785	28,157	25,180
TRANSFERS IN/(OUT)						
Transfer Out-2023 Pavement Maintenance	-	-	-	(80,000)	(80,000)	-
CAPITAL OUTLAY						
Net Increase (Decrease) to Fund	36,280	41,497	4,722	(27,584)	(44,878)	41,113
FUND BALANCE						
Beginning Fund Balance	17,484	53,764	95,261	103,580	99,983	55,105
Ending Fund Balance	53,764	95,261	99,983	73,214	55,105	96,218

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wheatland Community Garden
(Fund 144000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Lease & Donations	248	200	425	250	500	500
Transfer In	-	-	-	-	-	-
Interest	75	153	991	800	1,200	450
Total Revenue	323	353	1,416	1,050	1,700	950
EXPENSES						
PERSONNEL						
Salaries & Wages Admin	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES						
Supplies	-	1,161	-	3,500	3,500	-
Buildings & Grounds Maintenance	-	-	-	24,500	24,500	-
Contracted Services	-	-	-	-	-	-
Small Equipment	-	-	-	2,000	2,000	-
Subtotal Supplies and Services	-	1,161	-	30,000	30,000	-
Total Expenses	-	1,161	-	30,000	30,000	-
Net Increase (Decrease) to Fund	323	(808)	1,416	(28,950)	(28,300)	950
FUND BALANCE						
Beginning Fund Balance	43,297	43,621	42,813	44,038	44,229	15,929
Ending Fund Balance	43,621	42,813	44,229	15,088	15,929	16,879

CITY OF WHEATLAND
Fiscal Year 2024-2025
Pool Operations
(Fund 146000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected Budget 2023/2024	Proposed Budget 2024/2025
REVENUES						
Donations	-	-	-	-	-	-
Development Impact Fees	-	-	-	-	13,067	-
Interest	5,713	3,947	22,213	20,000	20,000	20,000
Total Revenue	5,713	3,947	22,213	20,000	33,067	20,000
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	5,713	3,947	22,213	20,000	33,067	20,000
FUND BALANCE						
Beginning Fund Balance	1,018,062	1,023,775	1,027,722	1,047,722	1,049,935	1,083,002
Ending Fund Balance	1,023,775	1,027,722	1,049,935	1,067,722	1,083,002	1,103,002

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wheatland Ranch/Ryan Town Lighting and Landscape District
(Fund 161000)

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 fund transfers from the General Fund.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Assessments	57,622	26,683	59,806	71,056	69,672	73,716
Interest Income	33	41	145	125	150	150
Total Revenue	57,655	26,704	59,951	71,181	69,822	73,866
EXPENSES						
PERSONNEL						
Salaries & Wages	34,255	34,885	35,978	37,868	37,868	37,391
Overtime	-	-	-	-	1,900	2,000
Payroll Expenses & Benefits	11,615	9,363	10,107	18,652	18,652	12,198
Total Personnel	45,870	44,248	46,085	56,520	58,420	51,589
SUPPLIES AND SERVICES						
Indirect Cost Allocation	5,911	6,963	7,258	7,750	7,750	8,060
Supplies	1,776	2,986	1,220	2,414	2,414	2,510
Utilities	4,881	5,209	5,170	8,679	8,679	9,026
Equipment Maintenance	331	203	87	483	483	502
Fuel	1,060	1,798	1,777	1,931	1,931	2,008
Building & Grounds Maintenance	-	-	-	-	-	-
Contract Services	2,756	3,031	3,298	3,416	3,416	3,553
Total Supplies & Services	16,715	20,190	18,810	24,672	24,672	25,659
Total Expenses	62,585	64,438	64,895	81,192	83,092	77,248
TRANSFERS IN/(OUT)						
Transfer In - General Fund	8,000	-	14,238	17,844	19,338	10,233
Net Increase (Decrease) to Fund	3,070	(37,734)	9,294	7,833	6,068	6,851
FUND BALANCE						
Beginning Fund Balance	19,302	22,372	(15,362)	22,677	(6,068)	0
Ending Fund Balance	22,372	(15,362)	(6,068)	30,510	0	6,851

CITY OF WHEATLAND
Fiscal Year 2024-2025
Park Place Lighting and Landscape District
(Fund 162000)

The Park Place LLD accounts for the revenues received from benefitted parcels within the Park Place 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 fund transfers from the General Fund.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Assessments	48,262	22,713	50,946	46,415	46,415	48,145
Interest income	28	35	1	50	250	100
Total Revenue	48,289	22,748	50,947	46,465	46,665	48,245
EXPENSES						
PERSONNEL						
Salaries & Wages Admin	34,255	34,880	35,953	28,147	28,147	37,391
Overtime	-	-	-	-	2,000	2,000
Payroll Expenses & Benefits	11,615	3,236	10,101	13,854	13,854	12,198
Total Personnel	45,870	38,116	46,054	42,011	44,011	51,589
SUPPLIES & SERVICES						
Indirect Cost Allocation	5,965	7,361	7,468	7,750	7,750	8,060
Supplies	3,109	1,890	905	1,534	1,534	1,595
Utilities	6,864	7,364	6,991	7,919	7,919	8,236
Equipment Maintenance	-	203	87	100	100	104
Fuel	1,032	1,748	1,326	2,000	2,000	2,080
Contract Services	2,756	2,663	3,298	2,795	4,600	4,784
Small Equipment	-	-	-	-	-	-
Total Supplies and Services	19,726	21,249	20,075	22,098	23,903	24,859
Total Expenses	65,597	59,365	66,129	64,109	67,914	76,448
TRANSFERS IN/(OUT)						
Transfer In - General Fund	21,000	-	37,918	13,385	20,815	28,203
Net Increase (Decrease) to Fund	3,693	(36,617)	22,736	(4,259)	(434)	(0)
FUND BALANCE						
Beginning Fund Balance	10,622	14,315	(22,302)	24,333	434	(0)
Ending Fund Balance	14,315	(22,302)	434	20,074	(0)	(0)

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wheatland Public Services Community Facilities District 2015-1
(Caliterra Ranch AD, Fund 163000)

The Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch) accounts for costs associated with providing public services and maintenance, operations, repair, or replacement of public infrastructure within the District. An annual assessment is levied on each parcel in the District where a final map has been recorded. Prior to FY 2018-2019, costs associated with establishing the District were incurred, however, no final maps were recorded. In FY 2016-2019 a final map with fifty parcels was recorded

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Assessments	46,503	48,515	133,788	70,049	66,713	69,382
Interest Income	156	117	1,657	1,400	1,400	1,400
Total Revenue	46,660	48,632	135,445	71,449	68,113	70,782
EXPENSES						
PERSONNEL						
Salaries & Wages Admin	24,705	26,323	59,675	56,821	54,060	57,608
Overtime	-	-	-	-	5,000	5,000
Payroll Expenses & Benefits	7,291	6,873	15,935	16,345	15,256	16,740
Total Personnel	31,996	33,196	75,610	73,166	74,316	79,348
SUPPLIES & SERVICES						
Indirect Cost Allocation	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities	-	-	-	-	1,600	1,664
Contracted Services	4,850	3,219	4,368	7,000	7,000	7,280
Total Supplies and Services	4,850	3,219	4,368	7,000	8,600	8,944
Total Expenses	36,846	36,415	79,978	80,166	82,916	88,292
Net Increase (Decrease) to Fund	9,813	12,217	55,467	(8,717)	(14,803)	(17,510)
FUND BALANCE						
Beginning Fund Balance	32,339	42,152	54,369	39,308	109,836	95,033
Ending Fund Balance	42,152	54,369	109,836	30,591	95,033	77,523

CITY OF WHEATLAND
Fiscal Year 2024-2025
Heritage Oaks East-Lewis Inv Co LLC
(Fund 190027)

This fund accounts for fees collected for planning and environmental services for a development project located west of SR 65 and south of Main Street which is currently undeveloped

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Impact Fees	-	-	31,253	300,000	102,236	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	31,253	300,000	102,236	-
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	20,939	300,000	83,573	-
Engineer	-	-	10,314	-	18,663	-
Contract Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	-	-	31,253	300,000	102,236	-
Total Expenses	-	-	31,253	300,000	102,236	-
Net Increase (Decrease) to Fund	-	-	-	-	-	-
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

CITY OF WHEATLAND
Fiscal Year 2024-2025
Bear River Impact Fund
(Fund 1220009)

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. As development occurs, the fees collected will be allocated to this fund to eliminate the deficit and to the Sewer Impact Fund to pay off loans made to developers to complete the levee improvements. Remaining fees collected will be used to reimburse the landowners that provided funding benefiting lands beyond their property.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	830	-	-	-	71,557	-
Misc Income	-	-	-	-	-	-
Interest Income	(250)	(80)	-	(100)	-	100
Total Revenue	580	(80)	-	(100)	71,557	100
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-
Subtotal Supplies & Services	-	-	-	-	-	-
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	-	-
Net Increase (Decrease) to Fund	580	(80)	-	(100)	71,557	100
FUND BALANCE						
Beginning Fund Balance	(44,497)	(43,917)	(43,997)	(43,917)	(43,987)	27,560
Ending Fund Balance	(43,917)	(43,997)	(43,997)	(44,017)	21,560	27,660

CITY OF WHEATLAND
Fiscal Year 2024-2025
Regional Bypass Impact Fund
(Fund 123000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	-	-	-	-	340,000	-
Interest Income	104	66	424	400	5,000	14,000
Total Revenue	104	66	424	400	345,000	14,000
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	104	66	424	400	345,000	14,000
FUND BALANCE						
Beginning Fund Balance	18,504	18,608	18,674	18,608	19,098	364,098
Ending Fund Balance	18,608	18,674	19,098	19,008	364,098	378,098

CITY OF WHEATLAND
Fiscal Year 2024-2025
Storm Drainage Impact Fund
(Fund 125000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	4,590	-	-	-	455,265	-
Misc Income	-	-	-	-	-	-
Interest Income	374	249	1,610	1,500	4,500	18,000
Total Revenue	4,964	249	1,610	1,500	459,765	18,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	2,000	-
Engineer	-	-	-	-	-	15,000
Contracted Services	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	2,000	15,000
CAPITAL OUTLAY						
Total Expenses	-	-	-	-	2,000	15,000
TRANSFERS IN/(OUT)						
Transfer Out - Storm water retention basin	-	-	-	-	-	(100,000)
Net Increase (Decrease) to Fund	4,964	249	1,610	1,500	457,765	(97,000)
FUND BALANCE						
Beginning Fund Balance	65,711	70,676	70,925	72,325	72,535	530,300
Ending Fund Balance	70,676	70,925	72,535	73,825	530,300	433,300

CITY OF WHEATLAND
Fiscal Year 2024-2025
Road Circulation Impact Fund
(Fund 126000)

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	15,339	-	-	-	422,013	-
Interest Income	758	523	3,382	3,200	12,500	15,000
Total Revenue	16,097	523	3,382	3,200	434,513	15,000
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	16,097	523	3,382	3,200	434,513	15,000
FUND BALANCE						
Beginning Fund Balance	132,374	148,471	148,994	276,981	152,376	586,889
Ending Fund Balance	148,471	148,994	152,376	280,181	586,889	601,889

CITY OF WHEATLAND
Fiscal Year 2024-2025
City Hall Facilities Impact Fund
(Fund 130000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	582	-	-	-	120,000	-
Interest Income	18	13	82	85	4,000	10,000
Total Revenue	599	13	82	85	124,000	10,000
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	599	13	82	85	124,000	10,000
FUND BALANCE						
Beginning Fund Balance	152,990	153,590	153,603	153,678	153,685	277,685
Ending Fund Balance	153,590	153,603	153,685	153,763	277,685	287,685

CITY OF WHEATLAND
Fiscal Year 2024-2025
Vehicles and Equipment Impact Fund
(Fund 131000)

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 maintain anticipated growth in the City.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	63	-	-	-	3,983	-
Interest Income	2	2	11	10	20	100
Total Revenue	65	2	11	10	4,003	100
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	65	2	11	10	4,003	100
FUND BALANCE						
Beginning Fund Balance	406	471	473	483	484	4,487
Ending Fund Balance	471	473	484	493	4,487	4,587

CITY OF WHEATLAND
Fiscal Year 2024-2025
Public Works Facilities Impact Fund
(Fund 132000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	266	-	-	-	16,869	-
Interest Income	30	20	128	120	200	700
Total Revenue	296	20	128	120	17,069	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	296	20	128	120	17,069	700
FUND BALANCE						
Beginning Fund Balance	5,338	5,634	5,654	5,764	5,782	22,851
Ending Fund Balance	5,634	5,654	5,762	5,884	22,851	23,551

CITY OF WHEATLAND
Fiscal Year 2024-2025

Law Enforcement Facilities Impact Fund
(Fund 133000)

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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	1,662	-	-	-	88,700	-
Misc Income	-	-	-	-	-	-
Interest Income	28	23	147	150	1,000	3,000
Total Revenue	1,691	23	147	150	89,700	3,000
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	1,691	23	147	150	89,700	3,000
FUND BALANCE						
Beginning Fund Balance	4,772	6,462	6,485	6,610	6,632	96,332
Ending Fund Balance	6,462	6,485	6,632	6,760	96,332	99,332

CITY OF WHEATLAND
Fiscal Year 2024-2025
Fire Department Facilities Impact Fund
(Fund 134000)

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. This fund borrowed \$75,510 from the Road Circulation Fund to pay for a portion of the Westates fire engine creating a negative fund balance. As impact fees were collected, the loan was repaid.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	4,176	-	-	-	75,763	-
Interest Income	86	67	431	400	500	500
Total Revenue	4,262	67	431	400	76,263	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	4,262	67	431	400	76,263	500
FUND BALANCE						
Beginning Fund Balance	(60,845)	(56,563)	(56,516)	(56,136)	(56,065)	20,198
Ending Fund Balance	(56,583)	(56,516)	(56,085)	(55,736)	20,198	20,698

CITY OF WHEATLAND
Fiscal Year 2024-2025
Parkland Facilities Impact Fund
(Fund 135000)

This fund accounts for the fees collected on new development to acquire land for and 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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	-	-	-	-	559,483	-
Interest Income	81	51	328	300	6,000	20,000
Total Revenue	81	51	328	300	565,483	20,000
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	81	51	328	300	565,483	20,000
FUND BALANCE						
Beginning Fund Balance	14,302	14,383	14,434	14,734	14,762	580,245
Ending Fund Balance	14,383	14,434	14,762	15,034	580,245	600,245

CITY OF WHEATLAND
Fiscal Year 2024-2025
Public Meeting Facilities Impact Fund
(Fund 136000)

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 were collected the loans were repaid.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Impact Fees	-	-	-	-	193,600	-
Interest Income	67	42	271	275	250	250
Total Revenue	67	42	271	275	193,850	250
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	67	42	271	275	193,850	250
FUND BALANCE						
Beginning Fund Balance	(188,170)	(188,103)	(188,061)	(187,811)	(187,790)	6,060
Ending Fund Balance	(188,103)	(188,061)	(187,790)	(187,536)	6,060	6,310

CITY OF WHEATLAND
Fiscal Year 2024-2025

Caliterra Subdivision Impact Fee
(Fund 137000)

This fund accounts for the fees collected pursuant to a development agreement and subsequent amendments, covering the Caliterra Subdivision. With homes now being built in the subdivision, this fund was established.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Impact Fees	-	426,880	741,240	-	(572,126)	-
Miscellaneous	-	-	-	-	-	-
Interest Income	-	-	-	-	10,000	10,000
Total Revenue	-	426,880	741,240	-	(562,126)	10,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	-	-	-	-
Engineer	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-
Net Increase (Decrease) to Fund	-	426,880	741,240	-	(562,126)	10,000
FUND BALANCE						
Beginning Fund Balance	-	-	426,880	-	1,168,120	605,994
Ending Fund Balance	-	426,880	1,168,120	-	605,994	615,994

CITY OF WHEATLAND
Fiscal Year 2024-2025
Capital Project - Comprehensive Drinking Water
(Fund 190007)

This fund accounts for the revenues and expenses associated with upgrades to the City's supply, residential, and commercial meters and meter reading system and associated updated software. Repairs to the tower repair will replace the City's source of water pressure. The project is funded with grants from the Yuba Water Agency and the Department of Water Resources Integrated Regional Water Management Implementation grant program.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Grant Revenue	-	300,219	467,750	517,957	24,949	430,000
Miscellaneous	117,093	-	-	-	-	-
Total Revenue	117,093	300,219	467,750	517,957	24,949	430,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Software	3,320	-	-	-	-	-
Attorney	2,781	-	-	-	-	-
Planner	-	-	-	-	-	-
Engineering	48,917	33,167	29,807	45,326	38,995	-
Administration	-	-	-	-	-	-
Contract Services	54,093	41,250	20,539	-	3,897	430,000
Miscellaneous	7,982	1,793	701	-	-	-
Capital Outlay	-	407,012	205,909	472,631	-	-
Total Supplies & Services	117,093	483,242	256,956	517,957	42,292	430,000
Total Expenses	117,093	483,242	256,956	517,957	42,292	430,000
TRANSFERS IN/(OUT)						
Transfer In - COVID/ARPA	-	-	110,000	-	-	-
Net Increase (Decrease) to Fund	-	(183,023)	320,794	-	(17,343)	-
FUND BALANCE						
Beginning Fund Balance	-	-	(183,023)	-	137,771	120,428
Ending Fund Balance	-	(183,023)	137,771	-	120,428	120,428

CITY OF WHEATLAND
Fiscal Year 2024-2025
Capital Project - Regional Sewer Connection
Design and Environmental
(Fund 190009)

This fund accounts for the revenues and expenses associated with the preliminary design, environmental review, permitting 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.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Yuba Water Agency	329,844	970,256	1,489,387	530,805	920,301	2,500,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	329,844	970,256	1,489,387	530,805	920,301	2,500,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Attorney	450	(3,078)	1,280	-	-	-
Planner	47,882	103,924	234,674	50,000	14,311	-
Engineering	278,332	1,663,387	1,178,396	480,805	145,971	2,500,000
Administration	-	-	-	-	-	-
Contracted Services	3,180	3,150	22,954	-	-	-
Miscellaneous	-	1,453	502	-	-	-
Total Supplies & Services	329,844	1,768,836	1,437,806	530,805	160,282	2,500,000
Capital Outlay	-	13,020	-	-	-	-
Total Expenses	329,844	1,781,856	1,437,806	530,805	160,282	2,500,000
Net Increase (Decrease) to Fund	-	(811,600)	51,581	-	760,019	-
FUND BALANCE						
Beginning Fund Balance	-	-	(811,600)	-	(760,019)	-
Ending Fund Balance	-	(811,600)	(760,019)	-	-	-

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
COVID - 19 / ARPA
(Fund 190010)

This fund accounts for the revenues and expenses associated with grant funding received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA) to assist with expenses incurred due to the COVID-19 pandemic and provide economic stimulus to the country. CARES funding totaling \$50,000 was received in FY 2020 and FY 2021 and was used to offset public safety costs. ARPA money totaling \$926,504 was received in two tranches in FY 2022 and FY 2023.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Grant Revenue	-	463,252	463,252	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	463,252	463,252	-	-	-
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	200	-
Equipment Maintenance	-	-	-	-	65,000	-
Bldg & Grounds Maintenance	-	-	-	65,000	20,100	59,130
Planner	-	-	-	-	-	-
Engineer	-	-	-	-	-	-
Contracted Services	-	-	-	35,000	38,500	20,000
Dues & Subscriptions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Small Equipment	-	-	-	30,000	8,000	-
Transfer Out for Public Safety	38,295	-	-	-	-	-
Total Supplies & Services	38,295	-	-	130,000	131,800	79,130
Total Expenses	38,295	-	-	130,000	131,800	79,130
TRANSFERS IN/(OUT)						
Transfer Out - General Fund	-	-	(255,574)	-	-	-
Transfer Out - Comprehensive Water	-	-	(460,000)	-	-	-
Transfer Out - General Plan Update	-	-	-	-	-	-
Total Transfers	-	-	(715,574)	-	-	-
Net Increase (Decrease) to Fund	(38,295)	463,252	(252,322)	(130,000)	(131,800)	(79,130)
FUND BALANCE						
Beginning Fund Balance	-	-	463,252	93,278	210,930	79,130
Ending Fund Balance	(38,295)	463,252	210,930	(36,722)	79,130	-

CITY OF WHEATLAND
Fiscal Year 2024-2025
AB 1600 Update
(Fund 190013)

This fund accounts for the grant revenue and expenses associated with a \$130,500 grant from the California Department of Housing and Community Development. The grant provides financial assistance to local governments to update planning documents and land use ordinances. The City will use the grant monies to update the City's land use pattern, update the City's background General Plan studies and prepare an AB 1600 Fee Study.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Grant Revenue	44,466	79,857	-	11,282	3,107	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	44,466	79,857	-	11,282	3,107	-
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Planner	15,490	19,810	-	-	-	-
Engineer	23,654	8,384	4,560	20,000	11,825	-
Contract Services	3,715	36,285	-	-	-	-
Miscellaneous	1,607	2,100	-	-	-	-
Total Supplies & Services	44,466	66,579	4,560	20,000	11,825	-
Total Expenses	44,466	66,579	4,560	20,000	11,825	-
Net Increase (Decrease) to Fund	-	13,278	(4,560)	(8,718)	(8,718)	-
FUND BALANCE						
Beginning Fund Balance	-	-	13,278	8,718	8,718	-
Ending Fund Balance	-	13,278	8,718	-	-	-

City of Wheatland Proposed 2024-25 Budget

CITY OF WHEATLAND
Fiscal Year 2024-2025
Wheatland Road Complete Streets Design
(Fund 190028)

This project will 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 Rd. and Wheatland Park Dr. at the southwest corner of Bear River Middle School, including utility relocations, road widening, safety lighting and pavement rehabilitation.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Deposit	-	-	-	-	-	-
Grant Revenue	-	-	345	249,000	2,415	250,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	345	249,000	2,415	250,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	-	-	-	-
Engineer	-	-	1,783	39,000	977	30,000
Contract Services	-	-	-	210,000	-	250,000
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	-	-	1,783	249,000	977	280,000
Total Expenses	-	-	1,783	249,000	977	280,000
TRANSFERS IN/(OUT)						
Transfer In - SB 1	-	-	-	-	-	30,000
Net Increase (Decrease) to Fund	-	-	(1,438)	-	1,438	-
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	(1,438)	-
Ending Fund Balance	-	-	(1,438)	-	-	-

CITY OF WHEATLAND
Fiscal Year 2024-2025
General Plan Update 2024
(Fund 190044)

This project accounts for costs associated with updating the City's General Plan. Funding is from developer contributions, ARPA and General Plan Update surcharges.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Fees	-	-	-	-	31,857	100,000
Miscellaneous	-	-	-	-	18,143	-
Total Revenue	-	-	-	-	50,000	100,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	-	-	21,871	-
Engineer	-	-	-	-	8,129	-
Contract Services	-	-	-	-	100,000	100,000
Miscellaneous	-	-	-	-	-	-
Total Supplies & Services	-	-	-	-	130,000	100,000
Total Expenses	-	-	-	-	130,000	100,000
Net Increase (Decrease) to Fund	-	-	-	-	(80,000)	-
TRANSFERS IN/(OUT)						
Transfer In - General Plan Update Impact Fee:	-	-	-	-	80,000	-
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

CITY OF WHEATLAND
Fiscal Year 2024-2025
Corp Yard Sinkhole
(Fund 190045)

This project is to account for repair of the sinkhole discovered in the corporation yard.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Fees	-	-	-	-	-	-
Insurance reimbursement	-	-	-	-	-	239,000
Miscellaneous	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	239,000
EXPENSES						
PERSONNEL						
Salaries & Wages	-	-	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-
SUPPLIES & SERVICES:						
Supplies	-	-	-	-	-	20,000
Rents and Leased Equipment	-	-	-	-	-	-
Attorney	-	-	-	-	-	-
Planner	-	-	-	-	-	-
Engineer	-	-	-	-	-	-
Contract Services	-	-	-	-	-	83,000
Miscellaneous	-	-	-	-	-	161,000
Total Supplies & Services	-	-	-	-	-	264,000
Total Expenses	-	-	-	-	-	264,000
TRANSFERS						
Transfers In-ISF Facilities	-	-	-	-	-	25,000
Net Increase (Decrease) to Fund	-	-	-	-	-	-
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

CITY OF WHEATLAND
 Fiscal Year 2024-2025
Stormwater Retention Basin and Pumps
(Fund 190046)

Design and construction of stormwater retention basin and pumps, first phase.

	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Adopted Budget 2023/2024	Projected 2023/2024	Proposed Budget 2024/2025
REVENUES						
Developer Fees	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
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
TRANSFERS IN/(OUT)						
Transfer In - Storm Drainage Impact Fees	-	-	-	-	-	100,000
Net Increase (Decrease) to Fund	-	-	-	-	-	-
FUND BALANCE						
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

Five-Year Capital Improvement Program

City of Wheatland Proposed 2024-25 Budget

Capital Improvement Project Summary By Category

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	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	-	88,000	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 85 & 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	80,000
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	-	-	485,000	-	-	485,000
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 STORMWATER PROJECTS	\$ 120,000	\$ 421,500	\$ 1,500	\$ 16,500	\$ 60,000	\$ 619,500
TOTAL	\$ 4,608,125	\$ 42,305,700	\$ 38,083,936	\$11,358,709	\$ 11,468,020	\$107,822,490