



City Council Regular Meeting Agenda

June 09, 2026 at 6:00 PM

Wheatland Community Center
101 C Street, Wheatland, CA 95692

City Council meetings are held in-person and are no longer available via ZOOM.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact City Hall at (530) 633-2761. Requests must be made as early as possible and at least one full business day before the start of the meeting.

1. OPENING MATTERS

1.1 Call to Order and Roll Call

1.2 Pledge of Allegiance to the Flag

2. PUBLIC COMMENT

At this time, the public is permitted to address the City Council on non-agendized items. Comments should not exceed three (3) minutes. In accordance with State Law, however, no action or discussion may take place on any item not appearing on the posted agenda. The Council may respond to statements made or questions asked or may request Staff to report back at a future meeting concerning the matter. Any member of the public may contact the City Clerk's Office related to the proper procedure to place an item on a future City Council agenda. The exceptions under which the Council may discuss and/or act on items not appearing on the agenda are contained in Government Code §54954.2(b) (1) (2) (3)

3. CONSENT CALENDAR

[3.1](#) Minutes - May 26, 2026

[3.2](#) Consideration and Adoption of Resolution Authorizing Execution of Amendment No. 5 to the Employment Agreement with Susan Mahoney for Interim Finance Director Services

[3.3](#) Consideration and Adoption of Resolution Calling and Giving Notice of a General Municipal Election to be Held on November 3, 2026

[3.4](#) Second Reading and Adoption of the Proposed Accessory Dwelling Unit Ordinance Amendment

[3.5](#) Consideration and Adoption of Resolution Authorizing Execution of Amended Agreement with Yuba County Sheriff's Department for Supplemental Law Enforcement Services

[3.6](#) Resolution of Intent to Levy Assessments for Fiscal Year 2026-27 for the Wheatland-Premier Grove Landscaping and Lighting Assessment District, Preliminarily Approving the Engineer’s Report, and Providing for a Notice of Public Hearing

[3.7](#) Consideration and Adoption of Resolution Approving SB1 Funding Project List for Fiscal Year 2026-2027

4. PUBLIC HEARING

None.

5. PRESENTATIONS

5.1 Update on Wheatland Farmers Market

6. REGULAR CALENDAR

[6.1](#) Consideration of Appointment to the City of Wheatland Planning Commission

[6.2](#) Review of Five-Year Capital Improvement Program

[6.3](#) Fiscal Year 2026-27 Operating Budget

[6.4](#) Consideration and Adoption of Resolution Authorizing Adoption of Revised City of Wheatland Conflict of Interest Code

7. REPORTS

8. CLOSED SESSION

None.

9. ADJOURN

AGENDA POSTING CERTIFICATION

I, Josie Camacho, City Clerk for the City of Wheatland, do hereby declare under penalty of perjury that I caused the above agenda to be posted at City of Wheatland City Hall at 111 C Street, Wheatland, CA 95692 and on the City website at www.wheatland.ca.gov.

Date: June 4, 2026 /s/ Josie Camacho, City Clerk



CITY COUNCIL REGULAR MEETING MINUTES

May 26, 2026 at 6:00 PM
Wheatland Community Center
101 C Street, Wheatland, CA 95692

1. OPENING MATTERS

- 1.1 Call to Order and Roll Call - **6:00 p.m., All present.**
- 1.2 Pledge of Allegiance to the Flag - **Performed.**

2. PUBLIC COMMENT - None.

3. CONSENT CALENDAR

- 3.1 Minutes - May 12, 2026
- 3.2 Consider Adoption of Resolution Authorizing the Fifth Amendment to the Employment Agreement with Bill Zenoni for City Manager Services - **Res. 26-22**

Motion to approve Consent Calendar made by Councilmember J. Abe and Seconded by Councilmember B. Abe
Ayes: J. Abe, B. Abe, Pesenti, Teter, McIntosh
Noes: None
Abstain: None
Absent: None
Motion passes 5-0-0-0

4. PUBLIC HEARING - Opened 6:01 p.m.

- 4.1 Introduce and Waive the First Reading of the Proposed Accessory Dwelling Unit Ordinance Amendment

Closed 6:08 p.m.

Motion made by Councilmember J. Abe and Seconded by Councilmember Pesenti
Ayes: J. Abe, Pesenti, B. Abe, Teter, McIntosh
Noes: None
Abstain: None
Absent: None
Motion passes 5-0-0-0

5. PRESENTATIONS - None.

6. REGULAR CALENDAR

6.1 City Council Committee and Board Appointments - **Appointments to committees and boards made. No motions or votes made.**

6.2 Selection of Vice Mayor - **Councilmember John Abe was nominated and accepted.**

6.3 Proposed Budget for Fiscal Year 2026-27 - **Presented.**

6.4 Consideration and Adoption of Resolution Authorizing Approval of Memorandum of Understanding Between Yuba County, City of Wheatland and Olivehurst Public Utility District Regarding a Loan for the South County Infrastructure Project - **Res. 26-23**

Motion made by Councilmember Teter and Seconded by Councilmember J. Abe

Ayes: Teter, J. Abe, B. Abe, Pesenti, McIntosh

Noes: None

Abstain: None

Absent: None

Motion passes 5-0-0-0

6.5 Consideration and Adoption of Resolution Authorizing Approval of Memorandum of Understanding Between Estom Yumeka Maidu Tribe of the Enterprise Rancheria, Olivehurst Public Utility District and City of Wheatland Regarding a Loan for the South County Infrastructure Project - **Res. 26-24**

Motion made by Councilmember Teter and Seconded by Councilmember J. Abe

Ayes: Teter, J. Abe, B. Abe, Pesenti, McIntosh

Noes: None

Abstain: None

Absent: None

Motion passes 5-0-0-0

7. REPORTS

8. CLOSED SESSION - None.

9. ADJOURN - 7:55 p.m.

MINUTES CERTIFICATION

I, Josie Camacho, City Clerk for the City of Wheatland, do hereby declare under penalty of perjury that the above minutes are a true depiction of all actions taken at the City Council meeting held on the first date above written at Wheatland Community Center, 101 C Street, CA 95692.

Date: May 27, 2026 /s/ Josie Camacho, City Clerk



City Council Meeting Staff Report

Meeting Date: June 9, 2026

SUBJECT: Consideration and Adoption of Resolution Authorizing Execution of Amendment No. 5 to the Employment Agreement with Susan Mahoney for Interim Finance Director Services

PREPARED BY: Bill Zenoni, City Manager

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider adoption of a resolution authorizing execution of Amendment No. 5 to the employment agreement with Susan Mahoney to provide interim Finance Director services.

DISCUSSION:

The City Council, on July 9, 2024, authorized execution of an agreement with Susan Mahoney to provide interim Finance Director services due to the retirement of the previous Finance Director. That agreement had a termination date of January 31, 2025. On January 14, 2025, the City Council approved Amendment No.1 to the agreement with Susan Mahoney extending the term of the agreement to June 30, 2025. On June 10, 2025, the City Council approved Amendment No. 2 to the employment agreement with Susan Mahoney, extending the term of the agreement to December 31, 2025. On December 9, 2025, the City Council approved Amendment No. 3 to the employment agreement with Susan Mahoney, extending the term of the agreement to March 31, 2026. On March 24, 2026, the City Council approved Amendment No. 4 to the employment agreement with Susan Mahoney, extending the term of the agreement to June 30, 2026.

Staff initiated the recruitment process for a new Finance Director. However, as of this date, a viable candidate has not been selected. Susan Mahoney has agreed to remain in her Finance Director position until September 30, 2026.

The proposed amendment to the employment agreement with Susan Mahoney will extend the term of Ms. Mahoney’s employment to September 30, and will provide Ms. Mahoney 15 hours of vacation leave during this period. No other changes to the approved employment agreement are proposed.

FISCAL IMPACT:

The Finance Director is a budgeted position. Funding is available in the Fiscal Year 2026-27 budget.

ATTACHMENTS:

- A. Resolution w/Exhibit

Attachment 'A'

RESOLUTION NO. 26-___

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND
AUTHORIZING EXECUTION OF AMENDMENT NO. 5 TO THE EMPLOYMENT AGREEMENT
WITH SUSAN MAHONEY FOR INTERIM FINANCE DIRECTOR SERVICES**

WHEREAS, the City Council approved an Employment Agreement (“Agreement”) with Susan Mahoney for interim Finance Director Services on July 9, 2024; and

WHEREAS, the City Council approved Amendment No.1 to the Employment Agreement with Susan Mahoney on January 14, 2025, extending the term of the Agreement to June 30, 2025; and

WHEREAS, the City Council approved Amendment No. 2 to the Employment Agreement with Susan Mahoney on June 10, 2025, extending the term of the Agreement to December 31, 2025; and

WHEREAS, the City Council approved Amendment No. 3 to the Employment Agreement with Susan Mahoney on December 9, 2025, extending the term of the Agreement to March 31, 2026; and

WHEREAS, the City Council approved Amendment No. 4 to the Employment Agreement with Susan Mahoney on March 24, 2026, extending the term of the Agreement to June 30, 2026; and

WHEREAS, Susan Mahoney has done an outstanding job in her role as Interim Finance Director; and

WHEREAS, Susan Mahoney has agreed to continue her employment with the City of Wheatland until a permanent employee is selected; and

WHEREAS, the City Council wishes to approve Amendment No. 5 to the Employment Agreement with Susan Mahoney extending the termination date of the Agreement to September 30, 2026, and providing Susan Mahoney with 15 hours of vacation leave during this period.

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

- A. The foregoing recitals are true and correct.
- B. The City Council of the City of Wheatland hereby approves the attached Amendment No, 5 to the Employment Agreement with Susan Mahoney.

The foregoing resolution was adopted by the City Council of the City of Wheatland at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk

**AMENDMENT NO. 5 TO EMPLOYMENT AGREEMENT BETWEEN
THE CITY OF WHEATLAND AND SUSAN MAHONEY
FOR INTERIM FINANCE DIRECTOR SERVICES**

This Amendment No. 5 to the Employment Agreement ("Agreement") between the City of Wheatland, a municipal corporation ("City"), and Susan Mahoney, an individual ("Part-Time Employee"), collectively the parties (the "Parties"), is made and entered into effective June 9, 2026 and is based on the Recitals and matters set forth herein.

RECITALS

- A. City entered into the Agreement with Part-Time Employee for her services as Interim Finance Director of the City, effective July 22, 2024.
- B. City approved Amendment No. 1 to the Agreement with Part-Time Employee on January 14, 2025, extending the term of the Agreement until June 30, 2025.
- C. City approved Amendment No. 2 to the Agreement with Part-Time Employee on June 10, 2025, extending the term of the Agreement until December 31, 2025.
- D. City approved Amendment No. 3 to the Agreement with Part-Time Employee on December 9, 2025, extending the term of the Agreement until March 31, 2026.
- E. City approved Amendment No. 4 to the Agreement with Part-Time Employee on March 24, 2026, extending the term of the Agreement until June 30, 2026.
- F. City intends to temporarily employ Part-Time Employee until a permanent employee is selected to assume the position.
- G. City is in the process of recruiting and employing a permanent Finance Director.
- H. In consideration of the good and valuable services that Part-Time Employee has provided for City, the City wishes to extend Part-Time Employee's employment.

In consideration of the recitals contained herein, the Parties agree to amend the Agreement as follows:

- 1. Amendment to Section 2, Term.** Section 2 of the Agreement is hereby amended as follows:
The Agreement shall be effective until September 30, 2026, unless sooner terminated as provided by the termination provisions stated within the Agreement.
- 2. Amendment to Section 5(c), Compensation.** Section 5(c) of the Agreement is hereby amended to read as follows:

Part-Time Employee shall be credited with 15 hours of vacation leave to be utilized between July 1, 2026, and September 30, 2026. Employee shall not accrue additional vacation. Employee shall accrue sick leave only to the extent provided by California law.

Except as specifically modified by the terms of Amendment No. 1, Amendment No. 2, Amendment No. 3, Amendment No. 4 or Amendment No. 5, the provisions of the Agreement are unchanged and remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment on the date set forth above.

CITY OF WHEATLAND

SUSAN MAHONEY

Lisa McIntosh, Mayor

Susan Mahoney

ATTEST:

Josie Camacho, City Clerk



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: June 9, 2026

SUBJECT: Consideration and Adoption of Resolution Calling and Giving Notice of a General Municipal Election to be Held on November 3, 2026

PREPARED BY: Josie Camacho, City Clerk

RECOMMENDATION:

Council by motion adopt resolution calling and giving notice of the holding of a general municipal election to be held on Tuesday, November 3, 2026, for the election of two (2) officers and requesting the Yuba County Board of Supervisors to consolidate and canvass the election and permit the County Clerk/Registrar of Voters to render specified services to the City of Wheatland relating to the conduct of the municipal election to be held on Tuesday, November 3, 2026, and appropriating funds to pay for said services.

DISCUSSION:

The Council Elections is requesting that the City adopt a resolution in the form of a proposed resolution ordering the election, requesting the County to conduct the election and consolidate the election and determining the payment for candidate statements and for the election in general. This resolution will formally call the election for two (2) Council seats and requests the Yuba County Clerk/Elections Official to consolidate and conduct the City elections along with the Statewide General Election scheduled for November 3, 2026. The resolution also satisfies the elections Code requirement that the City agrees to pay the County for services in consolidating and conducting City elections.

FISCAL IMPACT:

The estimated cost is \$6,000. This will be budgeted for the 26/27 Fiscal Year Budget.

ATTACHMENTS:

- A. Resolution

Attachment 'A'

RESOLUTION NO. 26-___

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND
REQUESTING CONSOLIDATION OF CITY ELECTION
WITH THE NOVEMBER 3, 2026, STATEWIDE ELECTION**

WHEREAS the City must fill two full-term City Council member offices, which are up for reelection this year, at a general municipal election; and

WHEREAS, under Elections Code sections 10400 through 10418, the City's general municipal election may be consolidated with a regular statewide election; and

WHEREAS there is a regular statewide election scheduled in California for Tuesday, November 3, 2026.

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

1. Pursuant to Elections Code section 10403, the City Council hereby requests that the City's general municipal election be consolidated with, held on the same day as, and appear on the same ballot as the regular statewide election scheduled for Tuesday, November 3, 2026.

The City offices to be voted upon at that consolidated election are three full-term City Council member offices.

2. The City Council further requests that the Yuba County Clerk render the following services on behalf, and at the proportional expense, of the City in connection with the City's general municipal election:
 - (a) Prepare and publish all legal notices;
 - (b) Provide necessary supplies and equipment;
 - (c) Establish election precincts and polling places and appoint a precinct board;
 - (d) Prepare and mail sample ballots and absentee ballots;
 - (e) Provide ballots, including absentee ballots, and provide voting equipment at polling places;
 - (f) Canvass votes after the election;
 - (g) Prepare and submit to the City Council a certification of election results; and
 - (h) Perform all other duties required by federal and state law pertaining to the conduct of municipal elections, except the issuance and filing of candidates' nomination papers and the administration of applicable provisions of the Political Reform Act of 1974.

The City Council understands and agrees that the City shall reimburse Yuba County in full for all services performed by the Yuba County Clerk on behalf of the City, and that the reimbursement shall be made upon presentation to the City of a bill for such services.

3. Pursuant to Elections Code section 10403, the City Council hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code section 10418. Section 10418 provides that the consolidated election shall be held and conducted, election boards appointed, voting precincts designated, candidates nominated, ballots printed, polls opened and closed, voter challenges determined, ballots counted and returned, returns canvassed, results declared, certificates of election issued, recounts conducted, election contests presented, and all other proceedings incidental to and connection with the election shall be regulated and done in accordance with the provisions of law regulating the statewide or special election. Section 10418 further provides that the precincts used at the consolidated election shall be those used for the statewide, special, or regularly scheduled election and, where necessary, the county elections official may adjust precinct lines to coincide with the boundaries of the particular jurisdiction.
4. The City Clerk is hereby authorized and directed to file certified copies of this resolution with the Yuba County Clerk and the Yuba County Board of Supervisors.

The foregoing resolution was adopted by the City Council of the City of Wheatland at a regularly scheduled meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk



City Council Meeting Staff Report

Meeting Date: June 9, 2026

SUBJECT: Second Reading and Adoption of the Proposed Accessory Dwelling Unit Ordinance Amendment

PREPARED BY: Tim Raney, Community Development Director

RECOMMENDATION:

Staff recommends that City Council waive the full second reading of the ordinance amending Chapter 18.78 and Sections 18.06.010 and 18.60.010 of the Wheatland Municipal Code; and adopt the attached ordinance relating to Accessory Dwelling Units (**Attachment 'A'**).

BACKGROUND:

On July 27, 2021, the Wheatland City Council adopted an Ordinance adding new Sections 18.78 to, amending Sections 18.06.010, 18.60.010, and 18.63.040, and repealing Section 18.60.100 and Subdivision (c) of Section 18.60.350 of the Wheatland Municipal Code relating to Accessory Dwelling Units (ADU). Since the adoption of the City’s local ADU ordinance, the City of Wheatland has approved one ADU within the City limits.

DISCUSSION:

On December 5, 2025, the City of Wheatland received a letter from the California Department of Housing and Community Development (HCD) requesting that the city make updates to the existing ADU requirements. Therefore, staff have prepared the attached ordinance amending multiple sections of the Wheatland Municipal Code.

On May 26, 2026, the City Council held a public hearing and unanimously voted to introduce and waive the first reading of the ordinance amending the City of Wheatland Municipal Code relating to ADUs.

CONCLUSION:

Based on the information contained in the staff report, staff recommends that the City Council waive the second reading of, and adopt the attached ordinance amending Chapter 18.78 and Sections 18.06.010 and 18.60.010 of the City of Wheatland Municipal Code.

ATTACHMENT:

- 1. Ordinance

Attachment 'A'

ORDINANCE NO. 507

**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF WHEATLAND, CALIFORNIA,
AMENDING CHAPTER 18.78, SECTION 18.06.010, AND SECTION 18.60.010
OF THE WHEATLAND MUNICIPAL CODE
RELATING TO ACCESSORY DWELLING UNITS**

The City Council of the City of Wheatland does ordain as follows:

SECTION 1. Purpose and Authority. The purpose of this ordinance is to amend Chapter 18.78 and Sections 18.06.010 and 18.60.010 of the Wheatland Municipal Code to ensure compliance with recent changes in California law governing the City’s regulation of accessory dwelling units (“ADUs”). This ordinance is adopted pursuant to Article XI, Section 7 of the California Constitution, Chapter 18.85 of the Wheatland Municipal Code, and other applicable laws.

SECTION 2. Findings.

The City Council finds and determines as follows:

- A. The City of Wheatland administers zoning provisions within the City’s boundaries consistent with the City’s General Plan as provided for in Title 18 of the Wheatland Municipal Code.
- B. Government Code sections 66310 and following, the State ADU law, authorize the City to adopt an ordinance articulating the City’s procedures for and administration of the State ADU law within the City’s boundaries.
- C. On May 16, 2026 the City Council held a duly noticed public meeting concerning the adoption of a proposed ordinance to carry out the State ADU law (proposed ADU Ordinance).
- D. The proposed ADU Ordinance is consistent with the policies of the City of Wheatland General Plan and with the Wheatland Municipal Code.
- E. The City Council finds it necessary to pass and implement the proposed ADU Ordinance, and that it will comply with state ADU law as well as promote and protect the public health, safety, comfort, morals, convenience and general welfare of the residents within the City.

SECTION 3. Amendments.

A. Chapter 18.78 of Title 18 of the Wheatland Municipal Code shall be amended as follows:

18.78.020 Applicable zoning districts.

The provisions of this chapter shall be known as the "accessory dwelling unit regulations" and shall apply to all lots zoned to allow residential uses that include an existing or proposed single-family dwelling. ADUs and JADUs may exceed the allowable density for the lot upon which the ADU or JADU is located, and are considered a residential use that is consistent with the existing General Plan and Zoning designation for the lot. An ADU or JADU that contains less than 500 square feet of interior livable space shall not increase assessable space. A homeowner shall be

allowed to create “any of the following”: one converted or attached ADU; one detached, new construction ADU; and one JADU.

18.78.030 Accessory dwelling unit development standards.

The following standards shall apply to the establishment of ADUs:

- A. ADUs within Existing Space. An ADU within an existing space including the primary buildings, attached or detached garage or other accessory buildings shall be permitted ministerially with a building permit regardless of all other standards within the section if complying with:
 - 1. Building and safety codes;
 - 2. Independent exterior access; and
 - 3. Side and rear setbacks sufficient for fire and safety.
- B. Accessory dwelling units are required to comply with the following:
 - 1. The ADU may be rented separate from the primary residence for a minimum of 30 days, but may not be sold or otherwise conveyed separate from the primary residence unless the lot is subdivided pursuant to all applicable laws and local ordinances.
 - 2. The lot is required to be zoned to allow residential uses that include an existing or proposed dwelling.
 - 3. The ADU shall be located on the same lot as the existing dwelling.
 - 4. If there is an existing or proposed primary dwelling, the floor space of an attached ADU shall not exceed fifty percent of the proposed or existing primary dwelling living area or 1,200 square feet, whichever is less.
 - 5. The total area of floor space for a detached ADU shall not exceed 1,200 square feet.
 - 6. A passageway shall not be required in conjunction with the construction of an ADU.
 - 7. No setback shall be required for an existing garage that is converted to an accessory dwelling, and a setback of no more than four feet from the side and rear lot lines shall be required for an ADU that is constructed above a garage.
 - 8. An ADU shall not be required to provide fire sprinklers if they are not required for the primary residence and may employ alternative methods for fire protection.
 - 9. If an ADU is detached, a setback of no more than four feet from the side and rear lot lines shall be required.
 - 10. If an ADU is detached, a five-foot separation between the primary residence and the secondary residence is required.

11. ADUs shall not be considered when calculating the maximum lot coverage allowed.
12. One additional vehicle parking space shall be required per ADU, except in any of the following instances:
 - a. The accessory dwelling unit is located within one-half mile walking distance of public transit.
 - b. The accessory dwelling unit is located within an architecturally and historically significant historic district.
 - c. The accessory dwelling unit is part of the proposed or existing primary residence or an accessory structure.
 - d. When on-street parking permits are required but not offered to the occupant of the accessory dwelling unit.
 - e. When there is a car share vehicle located within one block of the accessory dwelling unit.
13. When a garage or carport structure is demolished in conjunction with the construction of an accessory dwelling unit, no parking replacement spaces shall be required. Any other required on-site parking spaces shall be maintained for the principal unit, and may be located in any configuration on the same lot as the accessory dwelling unit, including, but not limited to, as covered spaces, uncovered spaces, or tandem spaces.
14. The City shall not require the applicant to install a new or separate utility connection or impose a related connection fee or capacity charge for ADUs that are contained within an existing residence or accessory buildings.
15. The height of a one-story detached ADU shall not exceed 16 feet, and a detached two-story ADU shall not exceed 25 feet.
16. Mobile homes do not meet the requirements of an ADU. A manufactured home is permitted as a detached ADU.
17. The ADU shall be constructed in accordance with provisions of the latest adopted editions of the building codes.
18. Owner occupancy shall not be required for any ADU.
 - i. The rental or leasing of a separate interest ADU in a common interest development shall be allowed, notwithstanding governing documents that otherwise appear to prohibit renting or leasing of a unit, and without regard to the date of the governing documents.
19. The ADU shall not be offered for sale apart from the principal unit, except when it meets the qualifications listed under Government Code Section 66341.
20. A certificate of occupancy for an accessory dwelling unit shall not be issued before the local agency issues a certificate of occupancy for the primary dwelling, except when the ADU is constructed when City of Wheatland is subject to a proclamation of

a state of emergency made by the Governor, even if the primary dwelling has not yet been issued a certificate of occupancy, if both of the following requirements are met, even if the primary dwelling unit has not yet been issued a certificate of occupancy:

- i. The primary dwelling was substantially damaged or destroyed by an event referenced in the state of emergency proclamation issued by the Governor.
- ii. The accessory dwelling unit has been issued construction permits and has passed all required inspections.

18.78.040 Junior accessory dwelling unit criteria.

The following criteria shall apply to the establishment of JADUs:

- A. A JADU shall be contained entirely within an existing single-family structure.
- B. A JADU shall be located within the walls of an existing or proposed single-family residence.
- C. A JADU shall include its own discrete entrance, separate from the main entrance to the structure. A permitted JADU may include an interior entry to the main living area, and may include a second interior doorway for sound attenuation.
- D. The JADU shall include an efficiency kitchen, which shall include all of the following: sink, cooking appliance, food preparation counter, refrigerator, and storage cabinets that are of reasonable size in relation to the size of JADU.
- E. JADUs have no parking requirement.
- F. The JADU shall not be offered for sale apart from the principal unit. A deed restriction, which shall run with the land, shall be filed with the City and shall include both of the following:
 - 1. A prohibition on the sale of the JADU separate from the sale of the single-family residence, including a statement that the deed restriction may be enforced against future purchasers; and
 - 2. A restriction on the size and attributes of the JADU that conforms with this section.
- G. For the purposes of any fire or life protection ordinance or regulation, JADUs shall not be considered a separate or new dwelling unit. Accordingly, JADUs shall not be required to provide fire sprinklers if they are not required for the primary residence.
- H. For the purposes of providing service for water, sewer, or power, including a connection fee, a JADU shall not be considered a separate or new dwelling unit.
- I. A JADU created under this chapter shall be maintained with the provisions of this chapter and shall not be destroyed or otherwise converted to any other use (including reverting to a portion of the primary residence) except with approval of the Community Development Director. In considering such requests, the Community Development Director shall consider the length of time such permit has been in force, the conditions of approval, the exceptions granted for the permit, and the impact on the City's affordable

housing supply. As a condition of termination, the Community Development Director shall require the owner to make modifications to the property to: (1) comply with current building code requirements and (2) comply with current development standards in effect at the time of the request to terminate the use of the JADU.

- J. If a JADU has shared sanitation facilities with the existing single-family residence, owner-occupancy in the single-family residence is required. The owner may reside in either the remaining portion of the structure or the newly created JADU. Owner-occupancy is not required if the JADU has separate sanitation facilities, or if the owner is another governmental agency, land trust, or housing organization.
- K. The rental of JADUs shall be for a term longer than 30 days.

18.78.050 Permitting requirements.

ADUs and JADUs shall be permitted ministerially, in compliance with this chapter, within 60 days of a completed application. The building official shall determine whether an application for an ADU or JADU is complete and provide written notice of the determination not later than 15 business days after the permitting agency received the application. If the building official determines an application is incomplete, the building official shall provide the applicant with a list of incomplete items and a description of how the application can be made complete in the written notice. The applicant shall be authorized to cure and address the application, as specified, if it is determined that an application is incomplete. An application for the creation of an ADU or JADU shall be deemed approved if the building official has not approved or determined the application is incomplete within 60 days. The building official shall issue a building permit to establish an ADU or JADU in compliance with this chapter if all applicable requirements above are met. The Community Development Director may approve an ADU or JADU that is not in compliance with the above requirements as set forth in the review process below. Homeowners' associations (HOAs), as a third party, shall not influence the approval of an application to create an ADU. No other local ordinance, policy, or regulation shall be the basis for the delay or denial of an ADU or JADU building permit or a use permit under this ordinance.

The building official shall not deny a permit for an unpermitted ADU or JADU that was constructed before January 1, 2020, for building code violations, unless the City of Wheatland makes a finding that correcting the violation is necessary to comply with conditions that would otherwise deem a building substandard.

The building official shall be required to, upon application and approval, delay enforcement against a qualifying substandard ADU for five years to allow the owner to correct the violation, so long as the violation is not a health and safety issue, as determined by the City.

B. Section 18.06.010 of the Wheatland Municipal Code is amended to read as follows:

“Accessory dwelling unit” means an attached or detached dwelling unit which provides complete independent living facilities for one or more persons, with permanent provisions for living, sleeping, eating, cooking, and sanitation sited on the same parcel as the primary dwelling unit.

“Junior accessory dwelling unit” means a unit that is contained entirely within an existing single-family structure and that is no more than 500 square feet of livable space. A junior accessory

dwelling unit may include separate sanitation facilities or may share sanitation facilities with the existing structure.

“Family” means one or more persons living together in a dwelling unit, with common access to, and common use of all living, kitchen, and eating areas within the dwelling unit.

“Livable Space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

“Public Transit” means a location, including, but not limited to, a bus stop or train station, where the public may access buses, trains, subways, and other forms of transportation that charge set fares, run on fixed routes, and are available to the public.

C. Section 18.60.010 of the Wheatland Municipal Code is amended to read as follows:

18.60.010 Accessory buildings.

A. In any residential zone district, accessory buildings are permitted, subject to all of the following:

1. Accessory buildings include any buildings that are customarily incidental to a residence and garage including greenhouse, storage shed, studio, pool-house, workshop, detached deck and patio and similar structure that is over 18 inches in height. Buildings with less than 120 square feet of roof area that are less than eight feet in height, are not subject to this section.
2. The number of accessory buildings on any individual lot shall be limited to three.
3. The combined floor area of accessory buildings on any individual lot shall not exceed 1,200 square feet of floor area.
4. The maximum height of any accessory building is 18 feet for a detached ADU on a lot with an existing or proposed single family dwelling unit. An additional two feet in height shall also be allowed to accommodate a roof pitch on the detached ADU that is aligned with the roof pitch of the primary dwelling unit. A maximum height of 25 feet or the height limitation established in the City of Wheatland zoning ordinance that applies to the primary dwelling, whichever is lower, shall be allowed for an ADU that is attached to a primary dwelling.
5. Any accessory building shall have a minimum four-foot separation between the primary residence and/or any other accessory building. Any accessory building shall have a minimum setback four feet from the side and rear lot lines.
6. Accessory buildings shall not be considered when calculating the maximum lot coverage allowed.
7. Accessory buildings that differ from the standards provided above may be approved with a site plan review permit, provided the Community Development Director makes the findings required by Section 18.78.060 of the Wheatland Municipal Code.

- B. Accessory buildings may not encroach on any recorded easement.
- C. Garden shelters, greenhouses, storage shelters and covered patios are permitted as accessory buildings and need not meet the requirements for Accessory Dwelling Units if they are not proposed to be used for living quarters.

SECTION 4. Exemption from CEQA. The proposed Accessory Dwelling Unit Ordinance is exempt from environmental review pursuant to the California Environmental Quality Act (CEQA) Guidelines section 15305, Minor Alterations in Land Use Limitations.

SECTION 5. Severability. If any section, subsection, sentence, clause, phrase or portion of this ordinance is held by a court of competent jurisdiction to be invalid or unconstitutional, that portion shall be deemed a separate, distinct and independent provision, and the holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 6. Effective Date. This ordinance shall take effect and be enforced thirty (30) days from and after the date of its adoption.

SECTION 7. Posting. Within fifteen (15) days from the date of passage of this ordinance, the City Clerk shall post a copy of it in at least three public places in the City.

The foregoing ordinance was introduced at a regular meeting of the City Council of the City of Wheatland, held on the 26th day of May, 2026, and adopted at a regular meeting, held on the 9th day of June, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing ordinance is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk



City Council Meeting Staff Report

Meeting Date: June 9, 2026

SUBJECT: Consideration and Adoption of Resolution Authorizing Execution of Amended Agreement with Yuba County Sheriff’s Department for Supplemental Law Enforcement Services

PREPARED BY: Bill Zenoni, City Manager

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider adoption of a resolution authorizing execution of an amended agreement with the Yuba County Sheriff’s Department for supplemental law enforcement services.

DISCUSSION:

The Yuba County Sheriff’s Department has provided supplemental law enforcement services since October 2025 due to staffing shortages within the Wheatland Police Department. The County provided these services to the City at no cost for the months of October, November and December 2025. On March 24, 2026, the Wheatland City Council adopted Resolution No. 26-14 authorizing execution of an agreement with the Yuba County Sheriff’s Department for supplemental law enforcement services. That agreement had an effective date of February 1, 2026. We were subsequently notified that the effective date of the agreement should have been January 1, 2026. In order to process the County’s invoice for services rendered during the month of January, an amended agreement with a January 1, 2026 effective date is required. There are no other changes to the previously approved agreement.

FISCAL IMPACT:

Funding for these services is available from vacant position salary savings in the Police Department budget.

ATTACHMENTS:

- A. Resolution w/Exhibit

Attachment 'A'

RESOLUTION NO. 26-__

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND
AUTHORIZING EXECUTION OF AN AMENDED AGREEMENT WITH THE YUBA COUNTY SHERIFF'S
DEPARTMENT FOR SUPPLEMENTAL LAW ENFORCEMENT SERVICES**

WHEREAS, the City of Wheatland has experienced vacancies in sworn Police Officer positions; and

WHEREAS, sworn Police Officer position vacancies create a significant challenge for providing adequate law enforcement services; and

WHEREAS, the Yuba County Sheriff's Department has agreed to provide supplemental law enforcement services to the City of Wheatland when needed during periods of critical staffing shortages; and

WHEREAS, the Wheatland City Council, on March 24, 2026, adopted Resolution No. 26-14 authorizing execution of an agreement with the Yuba County Sheriff's Department for supplemental law enforcement services effective February 1, 2026; and

WHEREAS, the effective date of the agreement should have been January 1, 2026.

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

- A. The foregoing recitals are true and correct.
- B. The City Council of the City of Wheatland hereby authorizes the City Manager to execute an agreement with the Yuba County Sheriff's Department for supplemental law enforcement services, effective January 1, 2026, as set forth in **Exhibit 'A'**.

The foregoing resolution was adopted by the City Council of the City of Wheatland at a regular meeting held on the 9th day of June 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk

**SERVICES AGREEMENT BY AND BETWEEN
THE CITY OF WHEATLAND
AND YUBA COUNTY SHERIFF'S DEPARTMENT
FOR SUPPLEMENTAL LAW ENFORCEMENT COVERAGE
FOR WHEATLAND POLICE DEPARTMENT**

This Services Agreement ("Agreement") is made and entered into effective January 1, 2026, by and between the Yuba County Sheriff's Department ("Sheriff's Department") and City of Wheatland ("City"). Sheriff's Department and City are at times referred to in this Agreement individually as "Party" and collectively as "Parties."

Recitals

WHEREAS, the City desires to contract with the Sheriff's Department for professional and special services for supplement law enforcement coverage for the Wheatland Police Department due to its staffing shortage;

WHEREAS, the City is authorized to contract with persons for the furnishing of professional and special services and advice, including in financial, economic, accounting, engineering, legal, administrative, or other related matters;

WHEREAS, the Sheriff's Department is specially trained, experienced, properly certified/licensed and competent to perform the professional and special services required by the City;

WHEREAS, the provision of professional and special law enforcement services shall not reduce the normal and regular ongoing service that the Sheriff's Department provides to the citizens of Yuba County;

NOW, THEREFORE, the Parties hereto agree as follows:

1) Term

This Agreement is effective beginning January 1, 2026 and shall continue through June 30, 2029 ("Term"), unless earlier terminated as set forth in this Agreement.

2) Scope of Services

The Sheriff's Department shall, during the Term, provide professional and special services of supplement law enforcement coverage for the Wheatland Police Department within the City as set forth in the Scope of Services described in the attached Exhibit A (the "Services"), attached hereto and incorporated herein by reference. The Services may be modified the Parties' written agreement.

The Sheriff's Department shall perform all Services under this Agreement in a professional, skillful, competent, and timely manner, consistent with the standards generally recognized as

being employed by professionals in the same discipline in the State of California. The Sheriff's Department represents and warrants that all of its employees, officers, agents, consultants, and subcontractors shall have sufficient skill and experience to perform the Services. The Sheriff's Department assumes full responsibility for the acts or omissions of its employees, officers, agents, consultants, and subcontractors as they relate to this Agreement or the Services. The Parties agree that the Sheriff's Department will immediately remove any of its employees, officers, agents, consultants, or subcontractors from the City's property upon the City's instruction, as determined by the City in its sole discretion, for any or no reason. The Sheriff's Department agrees to promptly provide a replacement employee, officer, agent, consultant, or subcontractor acceptable to the City to perform the Services.

Supervisors from the Sheriff's Department are responsible for supervising Sheriff's Department personnel and will act as liaisons to City personnel related to the Services. The Sheriff's Department will use Captains, Lieutenants, and Sergeants (as determined in the Sheriff's Department's sole discretion) to staff supervisory positions. Deputy Sheriff's and Reserve Deputy Sheriff's will be used to staff non-supervisory positions. Captains, Lieutenants, and Sergeants may be used to staff non-supervisory positions with the mutual consent of both Parties.

Community Service Officers (CSO) may also be assigned for the Services as mutually agreed upon by the Parties. Assignment of Community Service Officers is specifically limited to providing traffic control, and not supplemental law enforcement services.

The Sheriff's Department will perform other reasonable services requested by the City or otherwise agreed upon by the Parties related to special events.

3) Reimbursement for Services

City agrees to compensate the Sheriff's Department for personnel costs incurred. The Sheriff's Department agrees to bill City for the actual time assigned for the Services. This may include pre-shift briefings. These personnel costs are as follows:

Supplemental Law Enforcement Services:

Supervisor (Captain, Lieutenant, Sergeant)	\$128.00/Hour
Deputy Sheriff	\$91.00/Hour

The Sheriff's Department agrees to bill City only for time assigned for the Services. This includes pre-shift briefings.

The Sheriff's Department will not charge City for costs associated with responses for mutual aid assistance from outside agencies. "Mutual Aid" is defined as the emergency response of on-duty law enforcement personnel from any agency other than the Yuba County Sheriff's Department.

If the Sheriff's Department and City mutually agree to use law enforcement personnel from another law enforcement agency to supplement staffing levels, City must make separate and direct payment to that other agency for services received. This does not apply to emergency mutual aid responses.

The Sheriff's Department will submit a detailed invoice to City on a monthly basis for services provided pursuant to this Agreement. City agrees to pay all bills in full no later than thirty (30) days after receiving the bill. The Sheriff's Department agrees to provide City with a written invoice.

5) Pedestrian and Traffic Devices

City agrees to provide, at their cost, all control devices (i.e., signs, cones, barricades, fencing, lighting, etc.) designed for the use of crowd control and/or traffic control. The type of devices and their placement shall be determined by the approved traffic management plan. Any modifications in the type or placement of such devices will only be made with the mutual consent of City, the Yuba County Sheriff's Department and the California Highway Patrol.

6) Expenses and Equipment

The Sheriff's Department is solely and fully responsible for all costs and expenses incident to the performance of the Services, including all licenses, permits, approvals, instrumentalities, supplies, tools, equipment, or materials necessary to perform the Services (unless otherwise set forth in this Agreement.) The Sheriff's Department acknowledges and agrees that the City has no responsibility or liability whatsoever for any equipment or other property of the Sheriff's Department or property or equipment of its employees, officers, agents, consultants, or subcontractors placed on or near the City's premises. If the City furnishes any goods, materials, or other equipment to the Sheriff's Department, the Sheriff's Department assumes complete liability for those goods, materials, or other equipment. The Sheriff's Department agrees to promptly pay City the repair or replacement costs for such goods, materials, or other equipment not returned to the City in a satisfactory condition, as solely determined by the City.

7) Insurance and Indemnification

The County of Yuba is self-insured.

The Yuba County Sheriff's Department shall, to the fullest extent permitted by law and at its own cost and expense, defend, indemnify, and hold the City, its Board of Trustees, agents, officers, officials, and employees harmless from and against any and all claims, losses (including attorneys' fees, witness' fees, and all court costs), damages, expenses, and liability (including statutory liability), resulting from injury and/or death of any person or damage to or loss of any property to the extent arising out of any negligent or willful misconduct act of the Yuba County Sheriff's Department or its agents, officers, employees, appointees, or designees which act was performed in the fulfillment of this Agreement. This section shall survive the termination or expiration of this Agreement.

The City shall, to the fullest extent permitted by law and at its own cost and expense, defend, indemnify and hold the County of Yuba, its Board of Supervisors, and the Yuba County Sheriff's Department, and their agents, officers, officials, and employees harmless from and against any and all claims, losses (including attorneys' fees, witness' fees and all court costs), damages, expenses and liability (including statutory liability) resulting from injury and/or death of any person or damage to or loss of any property to the extent arising out of any negligent or willful misconduct act by the City, or its agents, officers, employees, appointees, or designees, which act was performed in the fulfillment of this Agreement. This section shall survive the termination or expiration of this Agreement.

Each party, at its sole cost and expense, shall carry insurance or self-insure its activities in connection with this Agreement, and obtain, keep in force and maintain sufficient funds, whether through insurance or equivalent programs of self-insurance, for general liability, workers' compensation, property, professional liability, and business automobile liability adequate to cover its potential liabilities hereunder. Each party agrees to provide the other thirty (30) days' advance written notice of any cancellation, termination, or lapse of any of the insurance or self-insurance coverages. Failure to maintain insurance as required in this Agreement is a material breach of contract and is grounds for termination of the Agreement.

8) Independent Contractor

Sheriff's Department shall be deemed and act as an independent contractor. This Agreement is not intended to, and shall not be construed to, create a joint venture or association, or any other relationship whatsoever other than an independent contractor relationship. Sheriff's Department shall perform the services and obligations under this Agreement according to the Sheriff's Department's own means and methods of work, which shall be in the exclusive charge and under the control of Sheriff's Department, and which shall not be subject to control or supervision by the City, except as to the results of the Services.

9) Limitation of Liability

Notwithstanding any other provision of this Agreement, in no event, shall either Party be liable to the other Party, regardless of whether any claim is based on contract or tort, for any special, consequential, punitive, indirect, or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the Services performed in connection with this Agreement.

10) Non-Assignability

Neither Party shall assign or transfer any interest in this Agreement or any portion thereof to a third party without the prior written consent of the other Party. Either Party may automatically terminate this Agreement if the other Party makes any purported assignment without prior written consent.

11) Termination

This Agreement may be terminated by either Party at any time with or without cause, or for a Party's convenience, by providing at least sixty (60) days' prior written notice to the other Party. In the event of termination by either Party, City shall fully compensate Sheriff's Department for Services rendered through the effective date of termination.

12) Waiver

The failure of a Party to enforce any of the provisions of this Agreement shall in no way be construed as a waiver of such provisions and shall not affect the right of either Party thereafter to enforce each and every provision of this Agreement in accordance with its terms. The waiver by either Party of a breach by the other of any provision of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of either the same or different provisions of this Agreement. No provisions of this Agreement may be waived unless in writing and signed by all Parties to this Agreement. Waiver of any one provision herein shall not be deemed to be a waiver of any other provisions herein.

13) Amendments

This Agreement may be modified at any time only by written Amendment executed by both Parties hereto and approved and/or ratified by the Parties' respective governing bodies.

14) Construction

This Agreement reflects the contributions of both Parties and accordingly the provisions of Civil Code section 1654 shall not apply to address or interpret any uncertainty.

15) Entire Agreement

This Agreement and its attached Exhibits constitute the entire agreement between the Parties with respect to the subject matter and supersedes all prior and contemporaneous agreements and understandings of the Parties.

16) Severability

If any provision of this Agreement or any portion thereof is held to be invalid or unenforceable, the balance of the Agreement shall nevertheless remain in full force and effect.

17) Notices

All notices and other communications pertaining to this Agreement shall be in writing and shall be deemed to have been given by a Party hereto on the date personally delivered or

deposited in the Unites States mail, registered or certified mail, postage prepaid, return receipt requested, or sent by overnight delivery services, or facsimile transmission, addressed to the individual and address set forth below each Party's signature

18) Counterparts

This Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement. The Parties specifically agree that signatures on this Agreement received by facsimile or electronic transmission (i.e. a pdf version) shall be legally binding and that each Party is entitled and authorized to rely on the signatures transmitted by facsimile or electronically of the other Parties as if they were original signatures.

19) Captions and Headings

The captions and headnotes or sections of this Agreement, and marginal notes are intended for convenience and reference purposes only and in no way define, limit or describe the scope or intent of this Agreement

20) Governing Law

This Agreement shall be construed in accordance with and governed by the laws and decisions of the State of California.


21) Ratification by the Parties

This Agreement is not enforceable unless and until it is approved and/or ratified by the respective governing bodies of the City and the Sheriff's Department.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the dates of their signatures.

YUBA COUNTY SHERIFF'S DEPARTMENT

CITY OF WHEATLAND


Wendell Anderson
Yuba County Sheriff
720 Yuba Street, Marysville, CA 95901
530-749-7777
wanderson@co.yuba.ca.us

Bill Zenoni
City of Wheatland City Manager
111 C Street, Wheatland, CA 95692
530-633-2761
bzenoni@wheatland.ca.gov

4-27-20

[Date]

[Date]

Approved as to Form


By: 
Janet Bender, Yuba County Counsel

4/22/26
Date

Approved as to Form

By: 
Tiffany Manuel, Director, Human Resources & Risk Management

4/22/26
Date

By; 
Seth Fuhrer, Yuba County Board
of Supervisors Chair

Date: 5/12/26

**EXHIBIT "A"
SCOPE OF SERVICES**

Sheriff's Department personnel assigned to provide supplemental law enforcement coverage for Wheatland Police Department during the hours requested when Sheriff's Department staffing permits. The City can coordinate with Yuba County Sheriff's Department to adjust the hours coverage based on need. The City will be staffed by Sheriff's Department personnel on overtime hours only.



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: June 9, 2026

SUBJECT: Resolution of Intent to Levy Assessments for Fiscal Year 2026-27 for the Wheatland-Premier Grove Landscaping and Lighting Assessment District, Preliminarily Approving the Engineer’s Report, and Providing for a Notice of Public Hearing

PREPARED BY: Susan Mahoney, Finance Director

RECOMMENDATION:

Adopt a Resolution approving the preliminary Engineer’s Report for the Levy of Annual Assessments for fiscal year ending June 2027 for the Wheatland-Premier Grove Landscaping and Lighting Assessment District (the “District”) which includes the Wheatland Ranch subdivision, the Premier Grove subdivision, and the Park Place subdivision and setting the date for the public hearing for the Council’s final action upon the Engineer’s Report and the assessments therein.

DISCUSSION:

Each year a budget is established to determine the cost of providing services and to determine the proportional amount to assess benefiting parcels within the District. This is a three-step process. Step 1 was approved by Council at their February 10, 2026 meeting (Resolution 26-07). The consulting firm of SCI Consulting Group has prepared the fiscal year 2027 Engineer’s Report for the District. The methodology of allocating the costs for work done in the District is the same as the previous year. The process allows for an annual CPI adjustment of up to 4.0%. For this year, a 3.04% increase is being proposed.

Step 1 Pass a resolution directing the preparation of the Annual Engineer’s Report. The Engineer’s Report establishes a budget for the services that will be funded by the fiscal year 2026-27 assessments and the method of assessment apportionment to lots and parcels.

Step 2 Pass a resolution of intention to continue the assessments, preliminary approval of the Engineer’s Report and provide notice of a Public Hearing.

Step 3 Pass a resolution approving the Engineer’s Report and ordering the levy of the assessment for fiscal year 2026-27.

The public hearing for the Council’s determination on whether the public interest, convenience and necessity require the improvements and this Council’s final action upon the Engineer’s Report and the assessments therein has been set for Tuesday July 14, 2026, at 6:00 p.m. at 101 C Street, Wheatland CA. Adopting the attached Resolution completes Step 2 of the process.

FISCAL IMPACT:

The cost of preparing the Engineer’s Report is paid for by the District. Properties directly benefitted by improvements and maintenance will be assessed proportionately. General benefits will be paid for from the City’s General Fund. The fiscal year 2026 General Fund contribution is estimated to be \$42,000.

ATTACHMENTS:

- A. Resolution w/Exhibit

RESOLUTION NO. 26-___**A RESOLUTION OF THE INTENTION TO LEVY ASSESSMENTS
FOR FISCAL YEAR 2026-27 FOR THE WHEATLAND-PREMIER GROVE LANDSCAPING AND
LIGHTING ASSESSMENT DISTRICT, PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING**

WHEREAS, the City Council of the City of Wheatland (the "Council") is the elected governing authority of the Council located in the County of Yuba, State of California; and

WHEREAS, on December 6, 2001 this Council adopted a resolution initiating proceeding for the Formation of a Lighting and Landscaping District for the Wheatland-Premier Grove Landscaping and Lighting Assessment District (the "Assessment District"). Pursuant to this resolution, Shilts Consultants, Inc., (now known as SCI Consulting Group) the Engineer of Work, prepared an Engineer's Report in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution. Subsequent to this, this council approved the annexation of the Park Place Subdivision to the District. The Report has been made, filed with the City Clerk and duly considered by the Council and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Wheatland, (the "Council"), State of California, that it is the intention of this Council to continue to levy and collect assessments within the Assessment District for Fiscal Year 2026-27; and

BE IT FURTHER RESOLVED, that within the District, the existing and proposed improvements are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, drainage systems, lighting, fencing, entry monuments, other landscaping facilities, graffiti removal and repainting, and labor, materials, supplies, utilities, detention basins and equipment, as applicable, for property owned or maintained by the City of Wheatland. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, and detention basins. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements; and

BE IT FURTHER RESOLVED, that the Assessment District consists of the lots and parcels shown on the boundary map on the Assessment District on file with the City Clerk, and reference is hereby made to such map for further particulars; and

BE IT FURTHER RESOLVED, that an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index for Northern California (the San Francisco Bay Area Index) as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%, was also authorized by the assessment ballot proceeding conducted in 2001, and that the allowable adjustment of 3.0365% will be made this year; and

BE IT FURTHER RESOLVED, that estimated cost of funding the services described in the Report and funded by the Assessment for Fiscal Year 2026-27 is approximately \$77,878 for Wheatland Ranch; \$10,423 for Premier Grove and \$69,024 for Park Place. This cost results in a proposed assessment rate of \$372.46 for Wheatland Ranch; \$157.86 for Premier Grove and \$243.02 for Park Place, per single family equivalent benefit unit for Fiscal Year 2026-27; and

BE IT FURTHER RESOLVED, that reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District; and

BE IT FURTHER RESOLVED, that the public hearing shall be held, before this Council in the Wheatland Community Center, located at 101 C Street, Wheatland, California as follows: on Tuesday, July 14, 2026 at the hour of 6:00 p.m., for the Council's determination whether the public interest, convenience and necessity require the improvements and this Council's final action upon the Engineer's Report and the assessments therein.

The foregoing resolution was introduced and passed by the City Council of the City of Wheatland at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing resolution is here by approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk

Fiscal Year 2026-27

ENGINEER'S REPORT

Wheatland-Premier Grove Landscaping and Lighting District [Including Park Place Annexation]

JUNE 2026

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

Engineer of Work:


SCI Consulting Group
Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Wheatland-Premier Grove Landscape and Lighting District

City Council

Lisa McIntosh, Mayor
Angela Teter
Brian Abe
John Abe
David Pesenti

Finance Director

Susan Mahoney Camacho

City Clerk

Josie Camacho

Engineer of Work

SCI Consulting Group
John W. Bliss, P.E.

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Introduction

Overview

The Wheatland-Premier Grove Landscaping and Lighting Assessment District (the "District") provides funding for the maintenance, servicing and improvement for the following: landscaping, irrigation, street lights, detention basin, frontage wall and park for the Wheatland Ranch subdivision; street lights for the Premier Grove subdivision; and landscaping, irrigation, street lights, open space, drainage area and park for the Park Place subdivision.

This Engineer's Report ("Report") was prepared to establish the budget for the Improvements (as described below) that will be funded by the 2026-27 assessments and other revenue and to determine the special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

Following submittal of this Report to the City of Wheatland City Council (the "Council") for preliminary approval, the Council may, by Resolution, call for the Public Hearing on the assessments for landscaping maintenance and improvements. This hearing is scheduled for June 23, 2026 at 6:00 p.m. After the close of the hearing, the Council may take action to approve the continuation of the assessments for fiscal year 2026-27. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller in August 2026 for inclusion on the property tax roll for Fiscal Year 2026-2.

Legal Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which specially benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution based on the following factors:

1. The District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified Improvements and/or maintenance and servicing of those Improvements in that zone and other Improvements in the District that confer special benefits to property in that zone.
2. The use of zones of benefit ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such Improvements provide a direct advantage to the property in the zone.
3. Due to their proximity to the assessed parcels, the Improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real property in the District derive from such Improvements, and the benefits conferred on such property in each zone are more extensive and direct than a general increase in property values.

4. The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such Improvements and the maintenance thereof because:
 - a. The specific Improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer’s Report; and
 - b. Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

Dahms v. Downtown Pomona Property

On June 8, 2009, the Court of Appeal approved a benefit assessment for property in the downtown area of the City of Pomona. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided only to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the Court of Appeal overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the calculation of the assessment amount on city-owned parcels.

Compliance with Current Law

This Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the District; and the improvements provide a direct advantage to property in the District that would not be received in absence of the Assessments.

This Report is consistent with *Buetz*, *Dahms*, and *Greater Golden Hill* because, the improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall proportional special benefit to each property.

Plans & Specifications

The Act requires the Report to include “plans and specifications” that show and describe the existing and proposed “Improvements” (as defined at section 22525 of the Act) that will benefit the property in the District. Consistent with the Act the Improvements are described as follows:

Installation, Maintenance and Servicing of public improvements and facilities (including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, playground equipment, landscape corridors, adjacent streets, sidewalks, curbs and gutters, storm drainage systems, Public Lighting Facilities, fencing, entry monuments, signage, frontage and retention walls, other landscaping facilities), and related labor, materials, supplies, utilities, equipment, and Incidental Expenses in and for the parks, landscape areas, detention basins and other Public Places in the District owned or maintained by the City of Wheatland. (Collectively the “Improvements.”)

Installation means the construction and installation of landscaping, park, detention basin and related improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights. Other capitalized words and phrases in this section shall have the meanings as defined in the Act.

Fiscal Year 2026-27 Estimate of Cost and Budget

The Act requires the Report to estimate the costs of the Improvements for the fiscal year, including estimates for the total costs for the Improvements for the year, the amount of any surplus or deficit to be carried over from a previous fiscal year, and the amount of funding contributions made from sources other than assessment revenue. After determining these amounts, the Report then must calculate the net amount to be assessed upon assessable lands within the District.

Figure 1: Cost and Budget

Wheatland-Premier Grove Landscaping & Lighting District Benefit Assessment Estimate of Cost for Fiscal Year 2026-27			
Improvements Cost:			
Wheatland Ranch: Unit 1 & Unit 2			
Equipment Purchase and Maintenance			\$ 77,878
Maintenance and Operation ¹		\$ 62,651	
Street Lights		\$ 7,724	
Administration		\$ 3,090	
Incidentals		\$ 4,414	
Premier Grove			
Equipment Purchase and Maintenance			\$ 10,423
Maintenance and Operation ¹		\$ 8,214	
Street Lights		\$ 1,219	
Administration		\$ 430	
Incidentals		\$ 559	
Park Place			
Equipment Purchase and Maintenance			\$ 69,024
Maintenance and Operation ¹		\$ 54,481	
Street Lights		\$ 7,919	
Administration		\$ 2,880	
Incidentals		\$ 3,744	
Total Budget			\$ 157,325
Total Benefit of Services and Related Expenses			
			\$ 77,878
Wheatland Ranch (Zone 1) SFE Units			188
Benefit received per Single Family Equivalent Unit			\$ 414
Total Benefit of Services and Related Expenses			
			\$ 10,423
Premier Grove (Zone 2) SFE Units			49
Benefit received per Single Family Equivalent Unit			\$ 213
Total Benefit of Services and Related Expenses			
			\$ 69,024
Park Place (Zone 3) SFE Units			209
Benefit received per Single Family Equivalent Unit			\$ 330
Less:			
City Contribution for General Benefits			\$ 11,013
City Contribution toward Special Benefits			\$ 17,762
			\$ 28,774
Total Landscaping & Lighting District			\$ 128,550
(Net Amount to be Assessed)			
Budget Allocation:			
Wheatland Ranch	Total SFE Units	Assessment per SFE	Total Assessment
	188	\$372.46	\$70,023.15
Premier Grove	Total SFE Units	Assessment per SFE	Total Assessment
	49	\$157.86	\$7,735.28
Park Place	Total SFE Units	Assessment per SFE	Total Assessment
	209	\$243.02	\$50,791.87
<small>¹⁾ Includes park and landscaping maintenance, and adjacent curb and gutter, storm drainage, streets and other infrastructure.</small>			

Method of Assessment Apportionment

This section of the Engineer's Report includes an explanation of the benefits derived from the installation, maintenance and servicing of the Improvements for Wheatland Ranch, Premier Grove and Park Place and the methodology used to apportion the total assessment to properties within the District.

The District consists of all Assessor Parcels within the three subdivisions. The method used for apportioning the assessment is based upon the proportional special benefits derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be continued based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Improvements or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from

maintenance and improvements such as those within by the District. These types of special benefit are summarized as follows:

- A. Proximity to Improved Park and Landscaped Areas Within the Assessment District.
- B. Access to Improved Park and Landscaped Areas Within the Assessment District.
- C. Improved Views Within the Assessment District.
- D. Extension of a Property’s Outdoor Areas and Green Spaces for Properties Within Proximity to the Improvements.
- E. Improved Nighttime Visibility and Safety from Streetlights.

The SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- ◆ Proximity
- ◆ Expanded or Improved Access
- ◆ Views

The decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district’s property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity To Improved Park And Landscaped Areas Within The Assessment District

Only the specific properties within close proximity to the Improvements are included in the District. Therefore, property in the District enjoys unique and valuable proximity and

access to the Improvements that the public at large and property outside the District do not share.

In absence of the assessments, the Improvements would not be provided and the park and landscape areas in the District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

Access To Improved Park And Landscaped Areas Within The Assessment District

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

Improved Views Within The Assessment District

The City, by maintaining these park and landscaped areas, provides improved views to properties in the Assessment District. The properties in the District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

Extension Of A Property’s Outdoor Areas And Green Spaces For Properties Within Proximity To The Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential and other benefiting properties in the District do not have large outdoor areas and green spaces. The park and landscaped areas within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Improved Nighttime Visibility And Safety From Streetlights

Well maintained, effective street lighting provides special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and night. Streetlighting also provides special benefit as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels.

General Versus Special Benefit And Quantification Of General Benefit

In light of *Beutz v. County of Riverside* (2010) and *Golden Hill Neighborhood Association v. City of San Diego* (2011), the City has reevaluated the Proposition 218 requirement regarding special and general benefits. Proposition 218 requires an assessing agency to separate the general benefits from the special benefits of a public improvement or service, estimate the quantity of each in relation to the other, and limit the assessment amount to the portion of the improvement or service costs attributable to the special benefits. The courts in Golden Hill and Beutz determined that there usually will be some general benefit associated with a parks improvement project and park-related services because residents and others who don't reside in the assessment district probably will use the parks at least to some degree. The separation and quantification of general and special benefits requires an apportionment of the cost of the service or improvement between the two benefit types and assessing assessment district property owners only for the portion of the cost representing special benefits to the assessment district property. General benefits cannot be funded by assessment revenue. Rather, the funding must come from other sources. The city therefore has analyzed the quantity or extent to which the general public may reasonably be expected to use or benefit from the parks and landscape areas in relation to the quantity or extent to which residents of the assessment district use and benefit from the parks and landscape areas.

Although the parks and landscape areas may be available to the general public at large, they have been specifically designed, located and created to provide additional and improved public resources for property inside the District, and not the public at large. Other properties that are either outside the District, or within the District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments.

Special Note Regarding General Benefit and the *SVTA v. SCCOSA* Decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits

received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In the re-analysis of general benefit, the city determined that there are several attributes and features relating to the parks and landscaped areas that discourage and limit use by persons who do not reside near the parks and landscape areas: there are no bathrooms; there are no parking lots; the areas are small; the areas are designed for passive use and short duration of use (e.g. less than one hour); there are no ball fields for organized sports teams and play; the areas are not located on major streets; and, the areas are not destination parks. For similar reasons, these attributes and features make the parks and landscape areas much more usable by those who reside within close walking distance.

City police officers, other staff persons and council members over the years also have observed the patterns of usage of the parks and landscape areas and the persons who use those areas. Based on these observations, the city has determined that the vast majority of the persons who use these areas reside in close proximity, that it is extremely rare for someone to drive to park at and use these areas, and that it is extremely rare for someone to walk to these areas from outside the District.

Based on these observations and the park/landscape area attributes and features that discourage and limit use by persons outside the District area, the city has determined that approximately 8% of the persons who use the parks and landscape areas walk or drive to the areas from outside the District.

Regarding the street lighting, it benefits both pedestrians and drivers who reside in the District area as well as those pedestrians and drivers from outside the District (i.e., those walking or driving through or into the District). Because the District involves residential subdivisions with no major arterial roads and few through roads, the vast majority of the walking and driving in the District is by those who reside in the area. City police officers, other staff persons and council members over the years have observed the drivers and pedestrians in the District area. Based on these observations, the city has determined that approximately 3% of the drivers and pedestrians on the District streets with lighting reside outside the District.

With 8% of park usage by non-District residents and 3% benefit from street lighting to non-District residents, the city next must determine the overall percentage of use and benefit attributable to the general benefit. It is difficult to calculate or reconcile the overall general benefit from these percentages; therefore, the city has determined that the most appropriate calculation is to average the two. In averaging the percentages, the city estimates and determines that the overall general benefit from the Improvements is 7%. The budget on page 6 shows that the amount and portion of city funding of the

improvement costs from sources other than assessment revenue is \$28,774, or 18.3%, which exceeds the 7% general benefit.

Method of Assessment

After separating out the general benefits, the second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative special benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Report, all properties are designated a SFE value, which is each property’s relative special benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The Improvements for Wheatland Ranch, Premier Grove and Park Place would provide direct and special benefit to properties in this District. Wheatland Ranch, Premier Grove and Park Place are residential single family development projects. As such, each residential property receives similar benefit from the Improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

Appeals and Interpretation

Any property owner who claims that the assessment levied on its property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the City Manager or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the City Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the City Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the City Manager or his or her designee is authorized to refund to the property

owner the amount of any approved reduction. Any property owner, who disagrees with the decision of the City Manager or her or his designee, may refer their appeal to the City Council of the City of Wheatland and the decision of the City Council of the City of Wheatland shall be final.

Assessment

WHEREAS, the City Council of the City of Wheatland, County of Yuba, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), adopted its Resolution Initiating Proceedings for the Formation of the Landscaping and Lighting Assessment District;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting a description of the Improvements, an estimate of the costs of the Improvements, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act and the order of the City Council of the City of Wheatland, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount of the costs of the Improvements and related incidental expense to be paid by the District for the fiscal year 2026-27 is as follows:

Figure 2: Summary of Cost Estimates

Estimate of Improvement Cost for FY 2026-27	Wheatland Ranch Units 1 & 2	Premier Grove	Park Place
Maintenance and Operation ¹	\$ 62,651	\$ 8,214	\$ 54,481
Street Lights	\$ 7,724	\$ 1,219	\$ 7,919
Administration	\$ 3,090	\$ 430	\$ 2,880
Incidentals	\$ 4,414	\$ 559	\$ 3,744
Contribution from other sources ²	\$ (7,855)	\$ (2,688)	\$ (18,232)
Total Budget	\$ 70,023	\$ 7,735	\$ 50,792
Budget to Assessment			
Total Budget	\$ 70,023	\$ 7,735	\$ 50,792
Total SFE Units	188	49	209
Total per SFE	\$372.46	\$157.86	\$243.02

1) Includes park and landscaping maintenance, and adjacent curb and gutter, storm drainage, streets and other infrastructure
 2) General Fund, Public Works fund, etc.

As required by the Act, the Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the District. The distinctive number of each parcel or lot of land in the Wheatland-Premier Grove Landscaping and Lighting District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the related incidental expenses, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment in the Report.

The assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

The assessment is subject to an annual adjustment based on the change in the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 4%.

In the event that the actual assessment rate for any given year is not increased by an amount equal to the minimum of 4% or the yearly CPI change plus any CPI change in previous years that was in excess of 4%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years. The CPI change above 4% can be used in a future year when the CPI adjustment is below 4%.

The 2026-27 rate for Wheatland Ranch (Zone 1) is \$372.46 per SFE, Premier Grove (Zone 2) is \$157.86 per SFE, and Park Place (Zone 3) is \$243.02 per SFE which is a 3.0365% increase (and is the actual U.S. Department of Labor CPI increase for Northern California) and the maximum allowed rate for each zone.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Yuba for the fiscal year 2026-27. For a more particular description of the parcel, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Yuba County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Rolls, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the District.

Dated: June 9, 2026



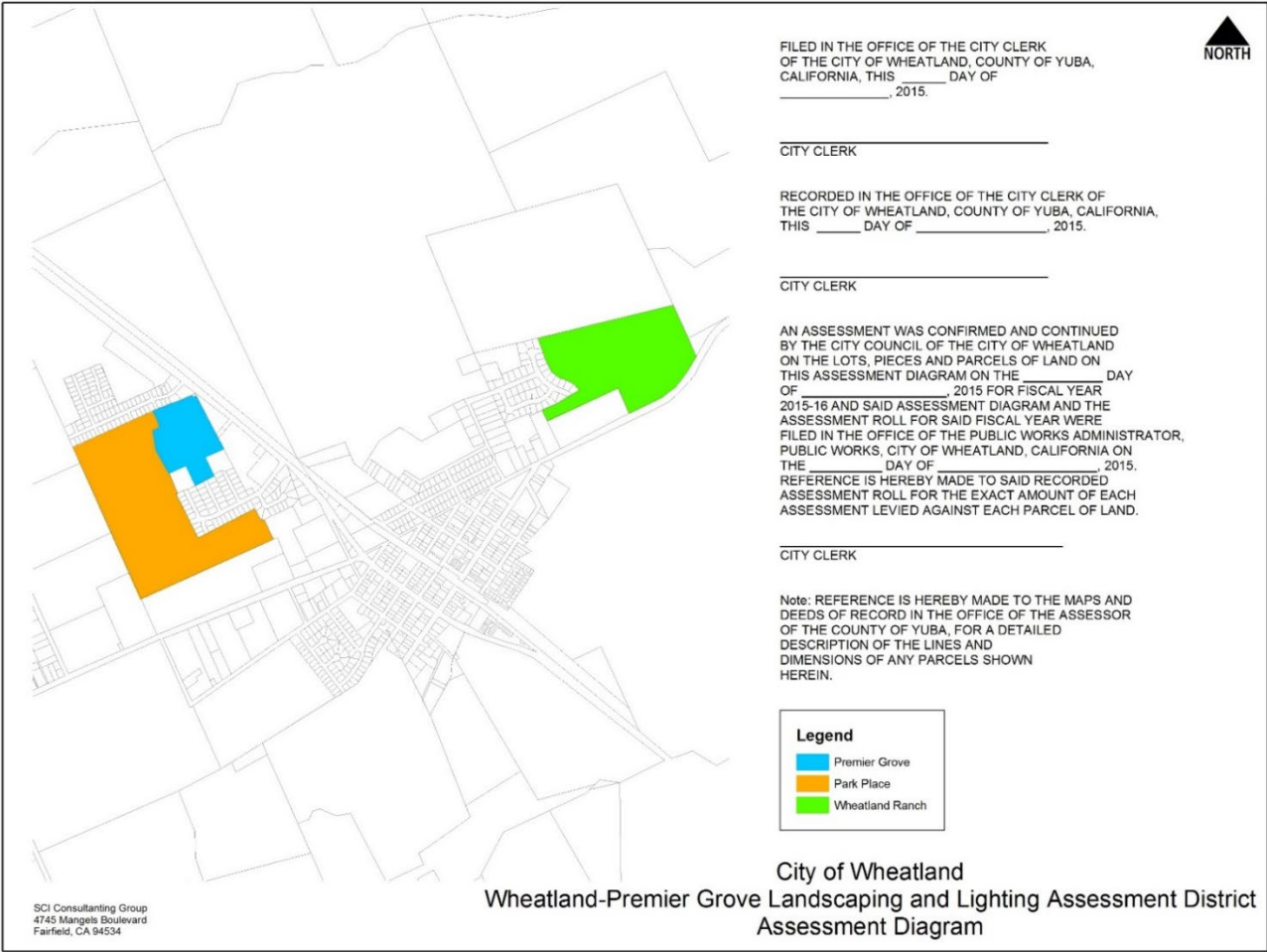
Engineer of Work

By 

John W. Bliss, License No. C052091

Assessment Diagram

The boundaries of the Landscaping and Lighting District are displayed on the following Assessment Diagrams.



Assessment Roll, FY 2026-27

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the City Clerk is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: June 9, 2026

SUBJECT: Consideration and Adoption of Resolution Approving SB1 Funding Project List for Fiscal Year 2026-2027

PREPARED BY: Dane H. Schilling, City Engineer & Heidi Provencher, DCCM Engineering

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider the adoption of a resolution approving a list of potential projects to be funded in full or in part in Fiscal Year 2026-27 with revenues from the State of California Road Maintenance and Rehabilitation Account (RHMA).

BACKGROUND/DISCUSSION:

On April 28, 2017, State Senate Bill 1 (SB1), also known as the Road Repair and Accountability Act of 2017 (RMRA), was signed into a law. SB1 established the RMRA to address deferred maintenance on the state highway system, and local systems. RMRA funds are available to cities and counties for basic road maintenance, rehabilitation, and critical safety projects that may include, but are not limited to, the following:

- Road Maintenance and Rehabilitation
- Safety Projects
- Railroad Grade Separations
- Complete Street Components (including active transportation purposes, pedestrian and bicycle safety project, drainage and stormwater capture in conjunction with any other allowable project).
- Traffic Control Devices

On February 22, 2022, the City adopted its first Pavement Management Program (PMP) which provides guidance on how best to apply limited street maintenance funding. The Pavement Management Program lists SB1 funds as one of several sources of street maintenance funding.

SB1 requires cities to adopt, by resolution, a list of projects proposed to receive funding from the RMRA prior to a given fiscal year. The following list represents the staff’s current plan for expenditure of SB1 funds in Fiscal Year 2026-27 (FY26-27). City Council may choose to modify or alter the list at any time by resolution. The City is required to report on the selected projects to the California Transportation Commission by June 30th each year.

In FY2025-26, the city’s capital street maintenance project resurfaced streets listed below. The project included applying Type 2 slurry seals, replacing 13 pedestrian ramps, and replacing pavement markings. The project also included sealing and new pavement markings at the community center parking lot. This project extended the life of pavements in good condition by 10+ years. The following locations were resurfaced:

Streets Resurfaced in FY2025-26

- McDevitt Drive from Wheatland Park Drive to State Route 65.
- Stineman Court from cul-de-sac to McDevitt Drive.
- Hamon Court from McDevitt Drive to the cul-de-sac.
- Bowers Way from cul-de-sac to Griffith Way.
- Nichols Road from Spenceville Road to Cyrus Dam Road.
- Cyrus Dam Road from Nichols Road to Brock Drive.

Fiscal Year 2026-27

The following is a list of potential SB1 funded projects for FY26-27. Not all projects on this list can be funded by SB1 funds:

1. Wheatland Road Complete Streets

- a. Description: Contribute to local match to federal aid funds for PA&ED phase of a project to add sidewalks and bike lanes, and rehabilitation of existing vehicle lanes.
- b. Location: Wheatland Road from Hwy-65 to Oakley Lane
- c. Estimated Useful Life of Project: 20+ years.
- d. Estimated PA&ED Phase FY 2026-27
- e. Estimated Year of Construction: FY2028-29.
- f. Estimated Project Costs:
 - \$ 350,000 Design and Environmental (current phase)
 - \$ 341,000 ROW and Construction Phase
- g. Estimated SB1 funds to be used \$30,000

2. Main Street and D Street Emergency Repairs

- a. Description: A water main break during a PG&E underground utility installation required an emergency repair in Main Street at Hwy 65. Repairs include repairing the broken water main and replacement of pavement surface and base, and pavement markings. The City will apply the SB1 funds to the insurance deductible.
- b. Location: Intersection of Main Street and State Route 65.
- c. Estimated Useful Life of Project: 20+ years.
- d. Year of Emergency Repair FY2024-25.
- e. Project Costs: \$71,119.17
- f. Estimated SB1 Funds to be Used: \$25,000

3. Spenceville Road Culvert Replacement

- a. Description: Replace a failing large diameter metal culvert and repair the roadway where settlement has occurred. The project will repair the culvert and failing roadway, extend the life of the roadway, and improve safety by removing the dip that has developed. This repair work will be completed in conjunction with the Wheatland Regional Sewer Project.
- b. Location: Spenceville Road 0.35 miles east of McCurry Street.

- c. Estimated Useful Life of Project: 20+ years
- d. Estimated design phase FY2026-27.
- e. Estimated Year of Construction: FY2026-27
- f. Estimated Project Costs: \$250,000
- g. Estimated SB1 Funds to be used \$250,000

4. ADA Self Evaluation and Transition Plan

- a. Description: Update the City’s Self Evaluation and Transition Plan per by federal law.
- b. Estimated Useful Life of Project: 5+ years.
- c. Estimated Year of Project Completion: FY2026-27.
- d. Estimated SB1 Funds to be used: \$25,000

5. Crack Sealing

- a. Description: Apply crack seal to preserve pavement and prepare certain streets for future slurry seal application.
- b. Location:
 - i. Anderson Way from Johnson Street to Hudson Way
 - ii. Blackford Court from Griffith Way to Cul-de-sac.
 - iii. Corbin Drive from Johnson Street to Hudson Way
 - iv. Donner Court from Nightengale Way to the Cul-de-Sac
 - v. Evergreen Drive from SR 65 to City Limits.
 - vi. Griffith Way from Wheatland Park Drive to Bowers Way
 - vii. Hudson Way from Sullivan Way to Anderson Way
 - viii. Hudson Court from Hudson Way to the Cul-de-Sac.
 - ix. Nightingale Way from Bowers Way to Nightingale Court.
 - x. Nightingale Court from Bowers Way to Cul-de-Sac.
- c. Estimated Useful Life of Project: 7+ years.
- d. Estimated Year of Construction: FY2026-27.
- e. Estimated Project Costs: \$15,000

6. A Street and Sixth Street Resurfacing

- a. Description: Rehabilitate pavement, replace pedestrian ramps, and pavement markings in conjunction with construction of the Wheatland Regional Sewer Project.
- b. Location:
 - i. Sixth Street from UPRR to C Street.
 - ii. A Street from A Street to Main Street
- c. Estimated Useful Life of Project: 10+ years.
- d. Estimated Year of Construction: FY2026-27.
- e. Estimated SB1 Funds to be Used: \$380,000

Unexpended SB1 funds may be rolled-over and accumulated for use in future years. These projects are intended to improve and maintain the quality of the roadways and ensure that the City’s local road network continues to meet the needs of the community.

Alternatives

- 1. Decline to adopt the proposed resolution.
- 2. Provide staff with alternative projects to apply SB1 funds to.

FISCAL IMPACT:

It is estimated that the City will receive \$112,571 in SB1/RMRA funding in Fiscal Year 2026-27 which would bring the available fund balance to approximately \$725,000. SB1 funds would be used in addition to other regular sources such as Gas Tax revenues and any special funding sources or opportunities that may arise. Staff will continue to pursue grant opportunities as well to leverage SB1 funding.

ATTACHMENTS:

- A. Resolution

Attachment 'A'

RESOLUTION NO. 26-___

**RESOLUTION TO APPROVE LIST OF PROJECTS FUNDED BY
SB1 THE ROAD REPAIR AND ACCOUNTABILITY ACT FOR FISCAL YEAR 2026-27**

WHEREAS, Senate Bill 1 (SB1), the Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017) was passed by the Legislature and Signed into law by the Governor in April 2017, in order to address the significant multi-modal transportation funding shortfalls statewide; and

WHEREAS, SB1 includes accountability and transparency provisions that will ensure the residents of our City of Wheatland are aware of the projects proposed for funding in our community and which projects are in progress or have been completed each fiscal year; and

WHEREAS, the City of Wheatland must adopt by resolution a list of all projects proposed to receive funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB1 by resolution, which must include a description and the location of each proposed project, a proposed schedule for the project’s completion, and the estimated useful life of the improvement; and

WHEREAS, the City of Wheatland, will receive an estimated \$112,571 in RMRA revenue in Fiscal Year 2026-27; and

WHEREAS, the City of Wheatland prepared Pavement Management Program (PMP) and used it to develop the SB1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the community’s priorities for transportation investment; and

WHEREAS, the funding from SB1 will help the City of Wheatland maintain and rehabilitate its streets/roads, and add active transportation infrastructure in the City; and

WHEREAS, the previously proposed and adopted projects may also utilize Fiscal Year 2026-27 Road Maintenance and Rehabilitation Account revenues in their delivery. With the relisting of these projects in the adopted fiscal year resolution, the City of Wheatland is reaffirming to the public and the State our intent to fund these projects with RMRA revenues.

NOW, THEREFORE BE IT RESOLVED, by the City Council of City of Wheatland, State of California, hereby approves the following list of projects that may be funded in Fiscal Year 2026-27 in whole or in part with Road Maintenance and Rehabilitation Account revenues:

1. Wheatland Road Complete Streets
 - a. Description: Contribute to local match to federal aid funds for PA&ED phase of a project to add sidewalks and bike lanes, and rehabilitation of existing vehicle lanes.

- b. Location: Wheatland Road from Hwy-65 to Oakley Lane
 - c. Estimated Useful Life of Project: 20+ years.
 - d. Estimated PA&ED Phase FY 2026-27
 - e. Estimated Year of Construction: FY2028-29.
 - f. Estimated Project Costs:
 - \$ 350,000 Design and Environmental (current phase)
 - \$ 341,000 ROW and Construction Phase
 - g. Estimated SB1 funds to be used \$30,000
2. Main Street and D Street Emergency Repairs
- a. Description: A water main break during a PG&E underground utility installation required an emergency repair in Main Street at Hwy 65. Repairs include repairing the broken water main and replacement of pavement surface and base, and pavement markings. The City will apply the SB1 funds to the insurance deductible.
 - b. Location: Intersection of Main Street and State Route 65.
 - c. Estimated Useful Life of Project: 20+ years.
 - d. Year of Emergency Repair FY2024-25.
 - e. Project Costs: \$71,119.17
 - f. Estimated SB1 Funds to be Used: \$25,000
3. Spenceville Road Culvert Replacement
- a. Description: Replace a failing large diameter metal culvert and repair the roadway where settlement has occurred. The project will repair the culvert and failing roadway, extend the life of the roadway, and improve safety by removing the dip that has developed. This repair work will be completed in conjunction with the Wheatland Regional Sewer Project.
 - b. Location: Spenceville Road 0.35 miles east of McCurry Street.
 - c. Estimated Useful Life of Project: 20+ years
 - d. Estimated design phase FY2026-27.
 - e. Estimated Year of Construction: FY2026-27
 - f. Estimated Project Costs: \$250,000
 - g. Estimated SB1 Funds to be used \$250,000
4. ADA Self Evaluation and Transition Plan
- a. Description: Update the City's Self Evaluation and Transition Plan per by federal law.
 - b. Estimated Useful Life of Project: 5+ years.
 - c. Estimated Year of Project Completion: FY2026-27.
 - d. Estimated SB1 Funds to be used: \$25,000

5. Crack Sealing

- a. Description: Apply crack seal to preserve pavement and prepare certain streets for future slurry seal application.
- b. Location:
 - i. Anderson Way from Johnson Street to Hudson Way
 - ii. Blackford Court from Griffith Way to Cul-de-sac.
 - iii. Corbin Drive from Johnson Street to Hudson Way
 - iv. Donner Court from Nightengale Way to the Cul-de-Sac
 - v. Evergreen Drive from SR 65 to City Limits.
 - vi. Griffith Way from Wheatland Park Drive to Bowers Way
 - vii. Hudson Way from Sullivan Way to Anderson Way
 - viii. Hudson Court from Hudson Way to the Cul-de-Sac.
 - ix. Nightingale Way from Bowers Way to Nightingale Court.
 - x. Nightingale Court from Bowers Way to Cul-de-Sac.
- c. Estimated Useful Life of Project: 7+ years.
- d. Estimated Year of Construction: FY2026-27.
- e. Estimated Project Costs: \$15,000

6. A Street and Sixth Street Resurfacing

- a. Description: Rehabilitate pavement, replace pedestrian ramps, and pavement markings in conjunction with construction of the Wheatland Regional Sewer Project.
- b. Location:
 - i. Sixth Street from UPRR to C Street.
 - ii. A Street from A Street to Main Street
- c. Estimated Useful Life of Project: 10+ years.
- d. Estimated Year of Construction: FY2026-27.
- e. Estimated SB1 Funds to be Used: \$380,000

The foregoing resolution was introduced and adopted by the City Council of City of Wheatland at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk



City Council Meeting Staff Report

Meeting Date: June 9, 2026

SUBJECT: Consideration of Appointment to the City of Wheatland Planning Commission

PREPARED BY: Bill Zenoni, City Manager

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider the application received for the Planning Commission vacancy and approve the appointment of Tandra Courtright to the City of Wheatland Planning Commission.

DISCUSSION:

Pursuant to Section 2.20.030 of the Wheatland Municipal Code, the City of Wheatland Planning Commission is comprised of five (5) members appointed by a majority vote of the City Council.

A list of the current Commission members is below:

Current Term Expires	Commissioner
December 2026	Vacant
December 2026	Debbie Panteloglow
December 2026	Ken Thomason
December 2028	Gregory Hart
December 2028	Ryan Epperson

With the recent appointment of Planning Commissioner David Pesenti to the Wheatland City Council, the Wheatland Planning Commission currently has one vacancy. The City Clerk noticed the Planning Commission vacancy on the City’s website. One application, from Tandra Courtright, was received by the June 1st due date. Staff recommends that the City Council consider the appointment of Tandra Courtright to the Wheatland Planning Commission for the remainder of the term of the current vacancy (December 31, 2026).

FISCAL IMPACT:

None.

ATTACHMENTS:

- A. Planning Commission Application

50
757



CITY OF WHEATLAND

111 C Street Wheatland, California 95692
Tel. (530) 633-2761 - Fax (530) 633-9102

**APPLICATION FOR
CITY COMMISSION OR COMMITTEE**

I hereby request that I be considered as a nominee for the following City Commission or Committee:

Planning Commission

Qualifications and Eligibility:

1. All members shall be at least 18 years old and be a registered voter.
2. Not an employee of the City.
3. Have knowledge, appreciation, and a basic understanding of public issues and concerns related to the City.
4. Not serve on two different City boards or commissions.
5. Reside within the City limits or the City's sphere of influence at the time of application.

Name: Tambra Courtright

Home Address: [REDACTED]

Home Phone: [REDACTED] Business Phone: [REDACTED]

Occupation: Church Administration E-mail Address: [REDACTED]

Please state your education background:

Associates Degree, Embassy School of Ministry. High School Diploma, Yuba City High School.
32-year Medical Coding professional with 16 years in hospitals and 16 years as an auditor,
primarily through hands-on training and practical experience.

Please list any organizations of which you are a member and any offices you have held in those organizations:

Yuba-Sutter Christian Community Network – Treasurer (2024–present)
Yuba County Republican Central Committee – Voting Member (current), Past Secretary (YCRCC)

Please list any appointed public boards or commissions on which you have served, dates of service, and office held:

N/A

Do you believe your experience (personal, education, professional) applies to your effectively servicing to this Commission/Committee? If so, please explain:

Yes. My 36-year career was built through hands-on experience, problem-solving, and continuous learning rather than a traditional educational path. Combined with my experience helping reactivate the YCRCC, I have developed the ability to evaluate issues carefully, work collaboratively, and make practical decisions that would help me effectively serve on the Wheatland Planning Commission.

Do you have any personal goals or objectives that might be achieved by serving on this Commission/Committee? If so, explain:

Yes. After 16 years in Wheatland — the first place I have truly put down roots — I am eager to deepen my knowledge of local government through hands-on service. Serving on the Planning Commission will allow me to actively contribute to Wheatland's future while becoming more grounded in our community.

Signed: Justin Courtwright Date: 5/26/20

THANK YOU FOR YOUR INTEREST IN SERVING OUR COMMUNITY

Please return completed application to:

City Clerk
City of Wheatland
111 C Street
Wheatland, CA 95962



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: June 9, 2026

SUBJECT: Review of Five-Year Capital Improvement Program

PREPARED BY: Bill Zenoni, City Manager

RECOMMENDATION:

Staff recommends that the Wheatland City Council receive the information presented regarding the Five-Year Capital Improvement Program.

DISCUSSION:

Annually, as part of the budget development process, staff prepares a forecast of anticipated capital projects for the coming five fiscal years. This Five-Year Capital Improvement Program (CIP) is included as a section of the budget document **Attachment 'A'**. The capital projects identified in the first year of the CIP are included in the Fiscal Year 2026-27 Budget (pages 72-73).

The CIP identifies funding sources for the capital projects identified for the next five fiscal year period. The capital projects identified for the five fiscal years beginning July 1, 2026 and ending June 30, 2031 total \$110.9 million. Included are projects totaling \$22.4 million, for which funding sources have not yet been identified. The largest funded capital project, the South Yuba County Regional Wastewater Project, is projected to total \$80.0 million, constructed over the next two fiscal years.

The City Engineer will provide an overview of the anticipated major capital projects at the June 9th City council meeting. The Five-Year CIP will be considered in conjunction with the approval of the annual budget.

FISCAL IMPACT:

Funding for the first year of the Five-Year Capital Improvement Program is included in the Fiscal Year 2026-27 Budget. Funding for capital projects in subsequent year's will be considered as those annual budgets are developed.

ATTACHMENTS:

A. Five-Year Capital Improvement Program

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Capital Improvement Project Summary By Fund

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Five Year Total
FACILITIES FUND						
Park Restroom Improvements	-	-	15,000	-	-	15,000
Parks Tables/Benches	-	15,000	-	-	-	15,000
Playground Improvements	-	-	10,000	-	10,000	20,000
Drinking Fountains/Shade Structures	-	-	10,000	-	10,000	20,000
Community Center Repairs	-	10,000	10,000	10,000	10,000	40,000
Fire Station #1 Repairs	-	22,000	-	-	-	22,000
Miscellaneous Repairs (City Hall, Police Station, Corp Yard)	-	15,000	20,000	20,000	20,000	75,000
TOTAL FACILITIES FUND	\$ -	\$ 62,000	\$ 65,000	\$ 30,000	\$ 50,000	\$ 207,000
VEHICLE REPLACEMENT FUND						
Police Patrol Vehicles	96,000	-	110,000	155,000	100,000	461,000
Public Works Vehicles	60,000	-	65,000	-	70,000	195,000
TOTAL VEHICLE REPLACEMENT FUND	\$ 156,000	\$ -	\$ 175,000	\$ 155,000	\$ 170,000	\$ 656,000
GAS TAX, SB-1, TDA FUNDS						
CIP Development	-	-	-	15,000	-	15,000
Semi-Annual Pavement Sealing	-	300,000	-	315,000	-	615,000
Semi-Annual Pavement Resurfacing	400,000	-	400,000	-	400,000	1,200,000
Sidewalk ADA Accessibility Program	60,000	60,000	60,000	60,000	60,000	300,000
Wheatland Road Complete Streets Project	30,000	25,000	-	-	-	55,000
Spenceville Road Culvert Replacement	200,000	-	-	-	-	200,000
Stormwater Permitting & Compliance	-	-	-	-	60,000	60,000
ADA Self Evaluation and Transition Plan	25,000	-	-	-	30,000	55,000
TOTAL GAS TAX, SB-1, TDA FUNDS	\$ 715,000	\$ 385,000	\$ 460,000	\$ 390,000	\$ 550,000	\$ 2,500,000
WATER FUND						
Water Main & Service Replacement Program	-	30,000	300,000	300,000	300,000	930,000
Clean & Recoat Tank #2	450,000	-	-	-	-	450,000
Well Rehabilitation & Supply Meters	-	50,000	-	-	-	50,000
Fire Hydrant Replacement Program	-	20,000	20,000	20,000	-	60,000
SCADA Maintenance and Upgrades	-	-	50,000	-	10,000	60,000
GIS Mapping System & Updates	-	30,000	10,000	10,000	10,000	60,000
Billing Software Updates	-	-	-	20,000	-	20,000
Replace Ancillary/Chemical Well Equipment	-	20,300	20,909	21,536	22,182	84,927
New Testing Stations	20,000	-	-	-	-	20,000
Chlorine Analyzers	60,000	-	-	-	-	60,000
Fire Pump and Hydrant Testing	5,000	-	-	-	-	5,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Jet-Vac	-	25,000	-	-	-	25,000
SCADA & Computer Hardware Updates	-	-	-	-	30,000	30,000
TOTAL WATER UTILITY FUND	\$ 535,000	\$ 225,300	\$ 400,909	\$ 371,536	\$ 372,182	\$ 1,904,927

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Capital Improvement Project Summary By Fund (continued)

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Five Year Total
WASTEWATER FUND						
Sewer System Model	-	-	-	-	80,000	80,000
Rehab Lift Stations	30,000	-	31,800	-	33,708	95,508
GIS System & Updates	-	40,000	10,000	10,000	10,000	70,000
Billing Software Updates	-	-	-	20,000	-	20,000
Malone Pump Station Bar Screen	50,000	-	-	-	-	50,000
WWTP Corkscrew Grinder & Press	150,000	-	159,000	-	-	309,000
WWTP Aerator Repair or Replace	-	-	-	-	-	-
Replace Headworks Influent Screen	-	-	65,000	-	-	65,000
Replace Malone Lift Station & Generator	-	-	120,000	530,000	-	650,000
CIP Development	-	15,000	-	15,000	-	30,000
Wastewater PIC Controllers	-	12,000	-	-	-	12,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Truck-Mounted Crane	-	25,000	-	-	-	25,000
Jet-Vac	-	25,000	-	-	-	25,000
Wastewater Collection Inflow and Infiltration	75,000	-	-	-	-	75,000
TOTAL WASTEWATER UTILITY FUND	\$ 305,000	\$ 167,000	\$ 385,800	\$ 575,000	\$ 123,708	\$ 1,556,508
GRANT/LOAN FUNDING						
Comprehensive Water Phase 2	135,000	-	-	-	-	135,000
South Yuba County Regional Wastewater Project	53,550,000	20,000,000	-	-	-	73,550,000
Wheatland Road Complete Streets Project	232,500	-	-	-	-	232,500
TOTAL GRANT FUNDS	\$ 53,917,500	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 73,917,500
DEVELOPMENT IMPACT FEES						
South Yuba County Regional Wastewater Project	-	6,500,000	-	-	-	6,500,000
Stormwater CIP Development	40,000	15,000	-	15,000	-	70,000
Stormwater LID Improvement Standards	-	120,000	-	-	-	120,000
Stormwater Retention Basin and Pumps - South West	-	100,000	300,000	-	-	400,000
Hwy 65 & Main St. Intersection Improvements	-	-	250,000	347,100	57,850	654,950
McDevitt Traffic Signal Preemption	30,000	-	-	-	-	30,000
TOTAL DEVELOPMENT IMPACT FEES	\$ 70,000	\$ 6,735,000	\$ 550,000	\$ 362,100	\$ 57,850	\$ 7,774,950
UNFUNDED						
Wheatland Road Complete Streets Project	-	-	2,000,000	1,500,000	-	3,500,000
Spenceville Road Sidewalk Gap Closure	20,000	240,000	-	-	-	260,000
Spenceville Road Rehabilitation (5-miles)	-	350,000	-	4,000,000	7,000,000	11,350,000
Rehabilitate F, G and Third Streets	-	40,000	900,000	-	-	940,000
Wheatland Road Safety & Rehabilitation - Olive to Oakley	2,700,000	-	-	-	-	2,700,000
Resurface A Street - UPRR to Maint Street	560,000	-	-	-	-	560,000
Hwy 65 & Maint Street Intersection Improvements	-	-	-	2,652,900	442,150	3,095,050
TOTAL UNFUNDED	\$ 3,280,000	\$ 630,000	\$ 2,900,000	\$ 8,152,900	\$ 7,442,150	\$ 22,405,050
TOTAL	\$ 58,978,500	\$ 28,204,300	\$ 4,936,709	\$ 10,036,536	\$ 8,765,890	\$ 110,921,935



CITY COUNCIL MEETING STAFF REPORT

Meeting Date: June 9, 2026

SUBJECT: Fiscal Year 2026-27 Operating Budget

PREPARED BY: Susan Mahoney, Finance Director

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider adoption of a resolution approving the annual budget, budget development policies, and appropriations limit for Fiscal Year (FY) 2026-27.

DISCUSSION:

The Council met on May 26 to review and discuss the proposed FY 2026-27 annual operating budget and provide staff with direction and comments. Per Council’s direction, the following adjustments were made to establish a balanced General Fund budget. A revised and complete budget document is attached.

Finance Department - reduced staffing	\$5,129
Police Department – reduced overtime allocation	10,000
Community Development Department – reduced engineering costs	20,000
Fire Department – reduced estimated contract cost	7,920
TOTAL REDUCTIONS	\$43,049

The City Council adopts an annual budget for City government operations no later than June 30 for the upcoming fiscal year that begins on July 1. The resolution adopting the budget also restates several key budget development policies and establishes the required annual appropriations limit (Gann Limit). The calculated appropriations limit is set at \$7,984,826, well above the City’s FY 2026-27 appropriations subject to the limit which is \$2,531,000.

All the City’s funds are balanced using annual revenues for operating expenses and fund balance for capital improvements.

Article XIII B: Gann Limit
The **appropriations limitation** imposed by Propositions 4 (1979) and later amended by Proposition 111 (1990) creates a restriction on the amount of government revenue which may be appropriated in any fiscal year. The Appropriations Limit is based on actual appropriations during the base year (FY 1986–87 or the first full year of operation) and increases each year using specified growth factors.

FISCAL IMPACT:

The proposed budget establishes appropriation limits for all City funds.

ATTACHMENTS:

- A. Resolution
- B. FY 2026-27 Operating Budget and Five-Year Capital Improvement Plan

Attachment 'A'

RESOLUTION NO. 26-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND APPROVING THE ANNUAL BUDGET, BUDGET DEVELOPMENT POLICIES AND APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27

WHEREAS, the City of Wheatland’s Proposed Budget for Fiscal Year 2026-27 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 development 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 Fiscal Year 2026-27 proposed budget is hereby adopted as the City’s operating budget for Fiscal Year 2026-27.
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 2026-27 fiscal.

General Fund	\$ 3,293,173
Enterprise Funds	3,556,618
Special Revenue Funds	861,451
Development Impact Funds	31,500
Project Funds	54,792,500
Total Budget	\$62,535,242

4. That the City will strive to maintain a balanced budget during Fiscal Year 2026-27. 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.
- 5. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
- 6. 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.
- 7. 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.
- 8. 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 requires 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 ensure that deposits are received prior to incurring costs.

- 9. Assets acquired with a unit cost in excess of \$20,000 and a useful life of three or more years will be capitalized as property or equipment.

10. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2026-27 is hereby established as \$7,984,826. The factors used to calculate the 2026-27 appropriations limit are the percentage change in California per capita personal income of 4.95% and the percentage change in the City of Wheatland population of 2.32%.

The foregoing resolution was adopted by the City Council of the City of Wheatland at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk



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

City Council

Lisa McIntosh, Mayor

John Abe, Vice Mayor

Brian Abe, Councilmember

David Pesenti, Councilmember

Angela Teter, Councilmember

City Staff

Bill Zenoni, City Manager

Josie Camacho, Administrative Clerk/City Clerk

Michael Garlock, Police Chief

Youa Hill, Director of Public Works

Susan Mahoney, Finance Director

Contract Staff

Jennifer Buckman, City Attorney

Tim Raney, Community Development Director

Dane Schilling, City Engineer

This budget commemorates the 250th anniversary of the United States of America

**CITY OF WHEATLAND
FISCAL YEAR 2026-2027 OPERATING BUDGET
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FISCAL YEAR 2026-2027 OPERATING BUDGET
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MESSAGE FROM THE CITY MANAGER

The Annual Operating Budget for the 2026-27 fiscal year (FY) reflects the City’s consistently conservative fiscal approach to budgeting. The General Fund portion of this budget anticipates having a year-end fund balance of \$2,946,463, which is an increase of \$2,556 over the previous year.

This amount includes an Economic Contingency Reserve that is 40% of operating expenses, a Transaction Tax reserve set aside to account for misallocations of transaction sales tax by the state, and a self-insured retention reserve. The levels of service to the citizens of Wheatland will remain the same as last year. This budget includes funding to provide a cost-of-living increase for employees and operating expense increases that reflect current economic conditions. The City does not anticipate new home growth as the Caliterra subdivision is completed and there are no current building applications.

Economic Contingency	\$1,317,269
Transaction Tax Reserve	401,858
Self-insured Retention	50,000
Unreserved	1,177,336
General Fund Fund Balance	\$2,946,463

The FY 2026-27 budget maintains a basic operating and maintenance program at the level experienced by the City for the past five years. Economic indicators are mixed, with overall economy affected by inflation and changing interest rates. The City has prepared this year’s budget using current inflationary data.

Revenues

General Fund revenues are projected to be higher than projected FY 2025-26 revenues. This increase is due to increases in property tax and sale tax and a Federal police grant.

Personnel

Overall staffing in this budget is reduced by .80 Full Time Equivalents (FTE). Police department staffing is increasing .25 FTE and one Police Officer position is being transitioned to a Sergeant position. The Public Works department is decreasing .75 FTE and the Finance department is decreasing .30 FTE.

Capital Projects

Water capital projects include the completion of the Comprehensive Drinking Water project, cleaning and recoating the water tank, and installing new testing stations and chlorine analyzers. The South Yuba County Regional Wastewater Project continues to move forward, a major step in planning for Wheatland’s future. The City’s existing wastewater treatment plant will receive necessary improvements to the lift stations, the Malone Pump Station, the treatment plant grinder, and the collection inflow and infiltration system. Transportation projects include the Spenceville Road Culvert Replacement and ADA Sidewalk Accessibility improvements. Other major projects include Pavement Maintenance, Sidewalk Repair, and ongoing General Plan Updates.

Enterprise Funds

Revenues in the City’s Water Fund cover the projected and proposed maintenance and operation costs, annual debt service obligations and maintenance of a prudent reserve. While operating revenues and expenses have stabilized, there is still a lack of adequate reserves to pay for necessary future infrastructure maintenance and replacement. The Water Fund will see a decline in Net Position in FY 2026-27 due to capital project costs.

Revenues in the City’s Wastewater Fund cover the projected and proposed maintenance and operation costs and annual debt service obligations. The Wastewater Fund will see a decline in Net Position in FY 2026-27 due to capital project costs. There are limited reserves to pay for future infrastructure maintenance and replacement.

It is anticipated that increased water and wastewater rates over the next two years will provide the necessary funding to maintain the current level of operations and provide for debt service obligations. The increased rates provide minimal funding for infrastructure maintenance and replacement. Annual rate increases beginning in 2024 and ending in 2028 were approved by Council based on the Water and Sewer Rate Study conducted in 2024.

Conclusion

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

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

Respectfully submitted,

Bill Zenoni

Bill Zenoni, City Manager

BUDGET DEVELOPMENT POLICIES

Adopted budget policies assist the City of Wheatland in achieving its current and future goals in a fiscally responsible and sustainable manner. These policies establish guidelines for developing the City's annual operating and capital budget.

1. The City will strive to maintain a balanced budget during fiscal year 2026-27. A balanced budget is defined as:
 - a. Operating revenues should equal or exceed operating expenditures and debt service obligations.
 - b. Ending fund balances (or net position in the enterprise funds) should meet or exceed minimum levels. For the General Fund, the minimum level has been established at 40% of operating expenditures. For the Water and Wastewater Funds, the goal is established at 25% of operating expenditures.
 - c. Expenditures can exceed revenues in a given year only when beginning fund resources are used to fund capital improvements or other one-time, non-recurring expenditures.
2. The City Council may amend the budget at any time after its adoption by a majority vote of the Council members.
3. The City will prepare and issue interim financial reports on the City's fiscal condition to the City Council and staff as may be required or prudent.
4. Each City department manager is charged with monitoring budgets that are under his/her responsibilities and controlling and limiting costs to stay within adopted budget amounts. The adopted budget is to be administered on a "department total" basis and not a line-item basis. If for some reason City service levels cannot be maintained utilizing the adopted budget amounts, a budget amendment proposal to the City Council will be requested prior to a department manager exceeding the original adopted budget amount.
5. Interfund Transfers and Loans. The City has established various special revenue, capital project and agency funds to account for revenues and deposits whose use is restricted to certain activities. Each fund exists as a separate accounting entity from other funds, with its own revenue sources, expenditures and fund equity.

Anticipated transfers between funds for operating purposes are defined in the adopted budget and can be made by City staff in accordance with the adopted budget. These transfers are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons.

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 90 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 approval by the Council.

The funding of development entitlement processes will be from deposits received in advance of the City incurring costs. Both City staff and outside consultants are charged with coordinating the funding of these tasks to assure that deposits are received prior to incurring costs.

6. Assets acquired with a unit cost in excess of \$20,000 and a useful life of three or greater years will be capitalized as property or equipment.

APPROPRIATIONS LIMIT

Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Wheatland for fiscal year 2026-27 is hereby established as \$7,984,826.

The State Department of Finance provides the City the annual adjustment factors used in the appropriation limit calculation. The factors used to calculate the 2026-27 appropriations limit are the percentage change in California per capita personal income, 4.95%, and the percentage change in the City of Wheatland population, 2.32%.



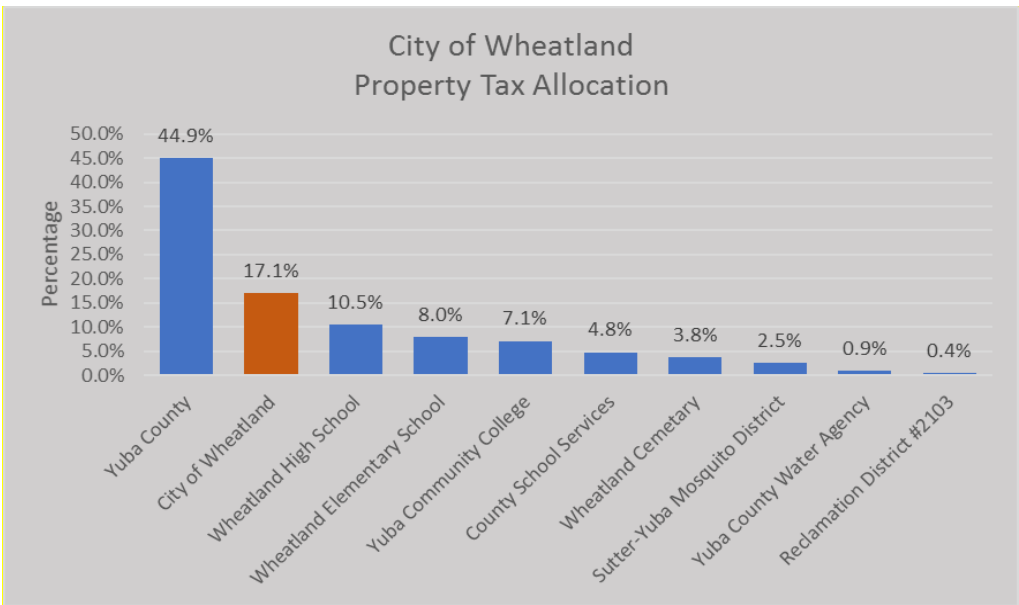
BUDGET OVERVIEW

BUDGET PROCESS

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

BUDGET HIGHLIGHTS

1. The Economic Uncertainty Reserve remains at 40% of General Fund expenses (\$1,317,269).
2. Property taxes are projected to increase 3%. There are no new homes or business property development anticipated in fiscal year 2026-27. The percentage of property tax revenue received from every dollar of property tax paid by Wheatland citizens is slightly over 17 percent.



3. All positions are budgeted for full-time staffing with the exception of the City Manager (75%), the Finance Director (60%), the Senior Accountant (85%), the Accounting Technician (50%), and the police reserve officers (25%). One police Officer position is being changed to a Sergeant position. One Wastewater Treatment Operator position has been deleted.
4. Employee merit increases and cost-of-living increases have been included in all departments.
5. Capital projects include the design of a regional wastewater pipeline to replace the existing treatment plant, continuation of economic development activities, completion of the Comprehensive Drinking Water project, replacement of a police vehicle and a public works vehicle, and improvements to the City’s roads, sidewalks, and parks.

COMMUNITY PROFILE

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

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

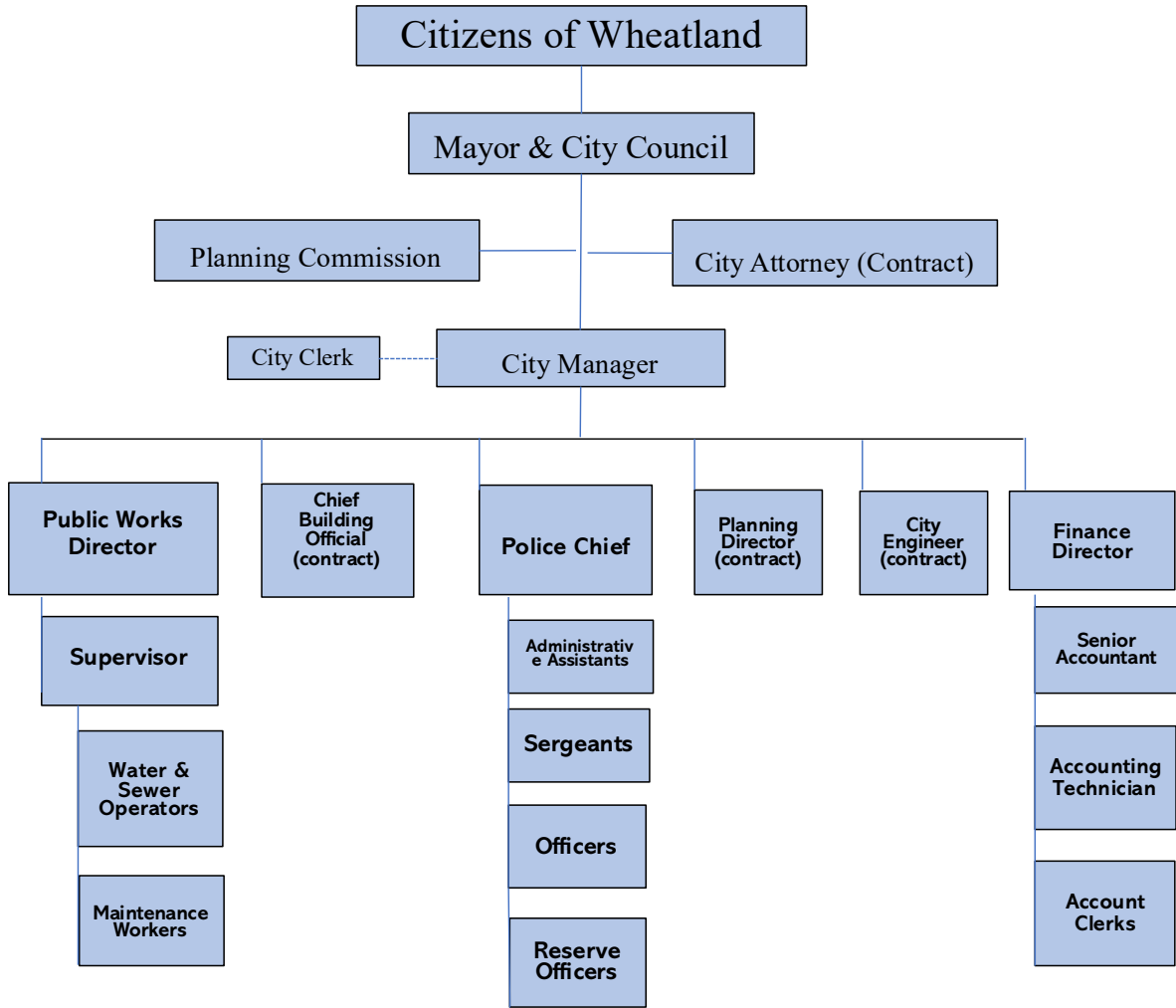


The City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The position of Mayor and Vice Mayor are chosen by the City Council. The Mayor conducts the Council meetings and represents the City on ceremonial occasions.

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



ORGANIZATIONAL CHART



STAFFING LEVELS

	Number of Persons	Full Time Equivalent		Increase (Decrease)
		2025-2026	2026-2027	
<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	1	0.80	0.50	(0.30)
Senior Account Clerk	1	1.00	1.00	-
Account Clerk II	1	1.00	1.00	-
	7	6.00	5.70	(0.30)
<u>Police</u>				
Police Chief	1	1.00	1.00	-
Police Admin Asst/Code Enforcement	2	2.00	2.00	-
Police Sergeant	1	1.00	2.00	1.00
Reserve Sergeant	1	0.25	0.25	-
Police Officer	7	7.00	6.00	(1.00)
Reserve Officer	2	0.25	0.50	0.25
	14	11.50	11.75	0.25
<u>Public Works</u>				
Director	1	0.75	1.00	0.25
Public Works Supervisor	1	1.00	1.00	-
Water/Wastewater Operator	2	3.00	2.00	(1.00)
Maintenance Worker	3	3.00	3.00	-
	7	7.75	7.00	(0.75)
TOTAL STAFF	28	25.25	24.45	(0.80)

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

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

All Funds Summary

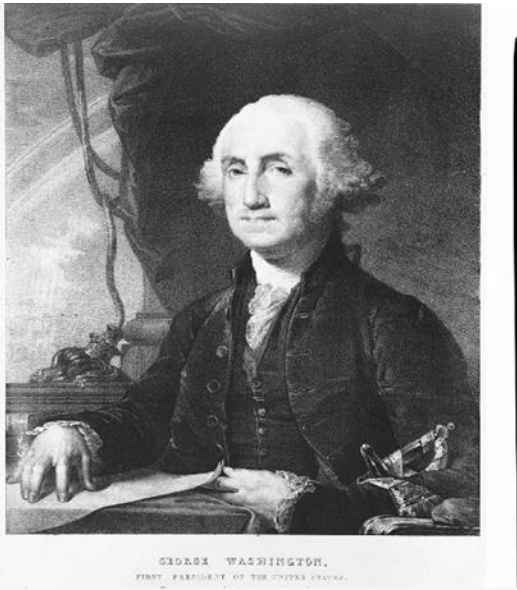
	Estimated	2026-2027 Proposed Budget			Estimated
	July 1, 2026			Transfers	June 30, 2027
	Fund Balance	Revenues	Expenses	In/(Out)	Fund Balance
<u>General Fund</u>	2,943,907	3,187,729	3,293,173	108,000	2,946,463
<u>Enterprise Funds</u>					
Water (Net Position)	2,562,441	1,535,000	1,890,953	-	2,206,488
Wastewater (Net Position)	1,421,702	1,385,000	1,625,665	-	1,181,037
Water Distribution Impact	358,656	13,000	-	-	371,656
Sewer Collection Impact	5,010,713	200,000	40,000	-	5,170,713
Wastewater Treatment Impact	725,908	27,000	-	-	752,908
<u>Special Revenue Funds</u>					
Street Maintenance (Gas Tax)	169,825	139,900	191,636	55,000	173,088
SB1 Road Maintenance	91,916	122,500	1,100	(130,000)	83,316
Transportation Development Act	129,462	147,317	52,000	(200,000)	24,779
Community Development Block Grant	136,524	80	-	-	136,604
Economic Development	24,541	29,900	29,000	-	25,441
Supplemental Law Enforcement	24,290	233,000	-	(230,000)	27,290
Pumpkin Farm Joint Admission	132,714	98,000	54,729	-	175,986
Wheatland Community Garden	18,656	1,250	500	-	19,406
Wheatland Landscape District	64,791	77,400	86,878	12,000	67,313
Park Place Landscape District	16,654	50,440	75,887	30,000	21,207
Wheatland CFD 2015-1, Caliterra Ranch	229,719	215,000	212,321	-	232,398
Wheatland CFD 2015-2, Heritage Oaks E	(37,928)	-	1,400	-	(39,328)
Facilities Maintenance	164,214	6,000	-	-	170,214
Vehicle & Equipment Replacement	200,906	1,000	156,000	-	45,906
<u>Development Impact Funds</u>					
Bear River Impact	9,915	350	-	-	10,265
Regional Bypass Impact	21,539	700	-	-	22,239
Storm Drainage Impact	171,764	6,000	-	-	177,764
Road Circulation Impact	877,752	32,000	30,000	-	879,752
City Hall Facilities Impact	260,203	9,000	-	-	269,203
Vehicles and Equipment Impact	9,830	350	-	-	10,180
Public Works Facilities Impact	45,563	1,500	-	-	47,063
Law Enforcement Facilities Impact	69,228	2,400	-	-	71,628
Fire Department Facilities Impact	65,815	2,400	-	-	68,215
Parkland Facilities Impact	457,394	17,000	-	-	474,394
Public Meeting Facilities Impact	(43,201)	-	1,500	-	(44,701)
Caliterra Subdivision Impact	3,093,086	95,000	-	-	3,188,086
<u>Project Funds</u>					
Comprehensive Drinking Water	70,000	65,000	135,000	-	-
South Yuba County Regional Wastewater	-	53,550,000	53,550,000	-	-
Wheatland Road Complete Streets	46,000	232,500	262,500	30,000	46,000
Wheatland Pavement Maintenance	333,771	-	400,000	100,000	33,771
Stormwater Retention Basin and Pumps	100,000	-	-	-	100,000
Sidewalk ADA Accessibility Program	60,000	-	60,000	-	-
Storm Water Master Plan	-	645,000	-	-	645,000
Spenceville Road Culvert Replacement	-	-	200,000	200,000	-
ADA Evaluation and Transition Plan	-	-	25,000	25,000	-
SYTIA	-	10,000	10,000	-	-
General Plan Update	231,975	-	150,000	-	81,975
TOTALS	20,270,243	62,138,716	62,535,242	-	19,873,717

GENERAL FUND

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

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

"Liberty, when it begins to take root, is a plant of rapid growth."
- **George Washington**



George Washington

1789-1797

First President of the United States

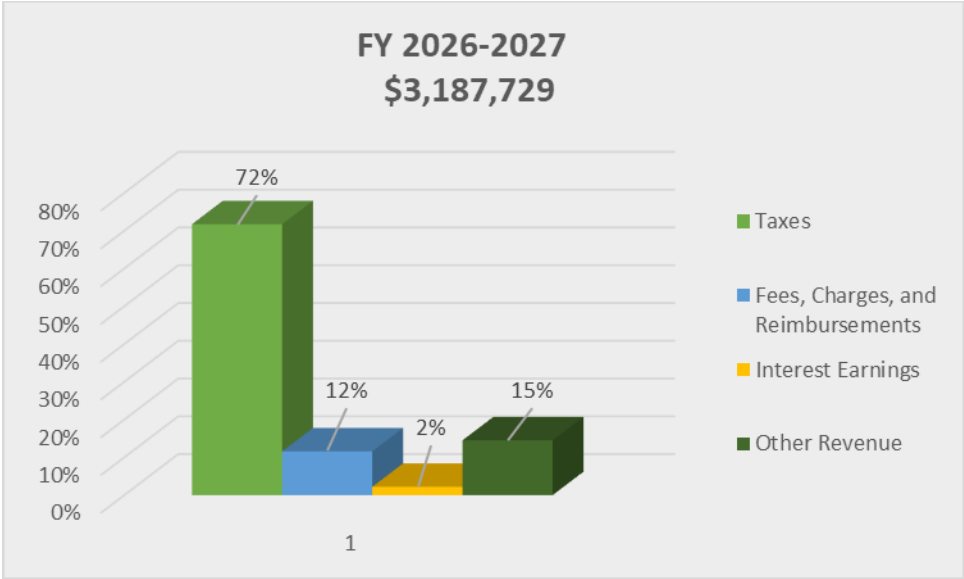
CITY OF WHEATLAND
FISCAL YEAR 2026-2027

General Fund Summary

	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Taxes	2,303,355	2,233,149	2,226,850	2,286,000
Fees, Charges, and Reimbursements	356,896	342,444	346,650	369,350
Interest Earnings	95,041	90,000	80,000	70,000
Other Revenue	547,911	426,689	446,689	462,379
Total Revenue	3,303,204	3,092,282	3,100,189	3,187,729
EXPENSES				
BY DEPARTMENT				
City Council	28,386	35,862	26,403	45,150
Administration	520,439	484,979	502,475	510,893
Finance	135,761	141,717	117,500	140,880
Community Development	227,226	258,867	210,400	232,076
Police	1,581,014	1,699,378	1,599,400	1,774,760
Fire	307,804	315,499	315,000	392,080
Public Works	100,294	82,423	68,925	81,895
Parks	149,893	107,330	97,400	67,853
Community Center	-	-	-	47,585
Total Expenses by Department	3,050,817	3,126,055	2,937,503	3,293,173
Net Income	252,386	(33,773)	162,686	(105,444)
TRANSFERS IN/(OUT)				
Transfer In - SLES	220,000	220,000	220,000	230,000
Transfer In - Other	43,396			
Transfer Out - Street Maintenance	(75,290)	(80,000)	(80,000)	(80,000)
Transfer Out - Wheatland LLD	(10,233)	(20,000)	(20,000)	(12,000)
Transfer Out - Park Place LLD	(28,203)	(30,000)	(30,000)	(30,000)
Transfer Out - Facilities Maintenance	(50,000)	-	-	-
Transfer Out - Vehicle Replacement	(50,000)	-	-	-
Net Transfers	49,670	90,000	90,000	108,000
Total Increase (Decrease) to Fund	302,056	56,227	252,686	2,556
FUND BALANCE				
Beginning Fund Balance	2,389,164	2,389,168	2,691,221	2,943,907
Ending Fund Balance	2,691,221	2,445,395	2,943,907	2,946,463
Reserved for CIRA SIR	50,000	30,000	30,000	50,000
Reserved for Contingent Sales Tax	401,858	401,858	401,858	401,858
Reserve (40% of expenses)	1,220,327	1,250,422	1,175,001	1,317,269
Unreserved	109,036	763,115	1,337,047	1,177,336
Ending Fund Balance	2,691,221	2,445,395	2,943,907	2,946,463

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

General Fund Revenues



TAX REVENUE

Property Tax

Property tax is collected by Yuba County and the City receives its portion from the County in January and May of each year. It includes real property, personal property and supplemental taxes. A 3% increase over prior year is projected based on resale activity and increased assessed valuation.

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

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

Sales Tax

Sales tax revenue is the City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the City limits. Revenue for 2026-27 is projected to increase 3%.

Transactions Tax

In November 2020, Wheatland citizens voted to extend the ½% Transactions Sales Tax (to maintain essential services including public safety and street repair with locally controlled funding that cannot be taken by the state) through March 2031. Transactions Tax revenue includes sales tax collected on purchases made by Wheatland citizens inside the City and certain purchases outside the City. Revenue is projected to be 2% higher than the projected FY 2025-26 amount.

Franchise Fees

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

Business License Tax

All businesses operating within the City are required to pay an annual Business License Tax. The City anticipates no change in business license tax collections in FY 2026-27.

Real Property Transfer Tax

This tax is imposed on the transfer of title of real property within the City. The rate is .275 per \$500 of sales value. The projected income for FY 2026-27 remains the same as FY 2025-26.

Excise Tax

An excise tax was approved by the voters of Wheatland in November 2004. This one-time tax is 1% of the value of all new construction in the City. It is charged at issuance of a building permit. No revenue for this tax has been budgeted as no new construction is anticipated in FY 2026-27.

FEES, CHARGES, AND REIMBURSEMENTS

Building Permits and Plan Check

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

Encroachment Permits

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

FOG (Fats, Oil, and Grease) Permits

Fees are collected for the inspection of commercial grease traps.

Planning Fees

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

Admissions Fee – General Use

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

Fines

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

Police Miscellaneous

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

POST Training Reimbursement

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

Proposition 172

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

Vehicle Abatement

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

Motor Vehicle in Lieu

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

Grant Revenue

The City has received a COPS Hiring Grant. This grant will provide funding for fiscal year 2026-27 through 2028-29 to help offset the cost of an additional officer.

Rents from City Property

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

Community Center and Parks Rent

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

Tow / Impound

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

Miscellaneous Income

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

INTEREST EARNINGS

Interest

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

OTHER REVENUE

General Fund Cost Allocation

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

Recovery of Labor and Benefits

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

Transfer In

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

"The way to secure liberty is to place it in the people's hands, that is, to give them the power at all times to defend it in the legislature and in the courts of justice."

- John Adams



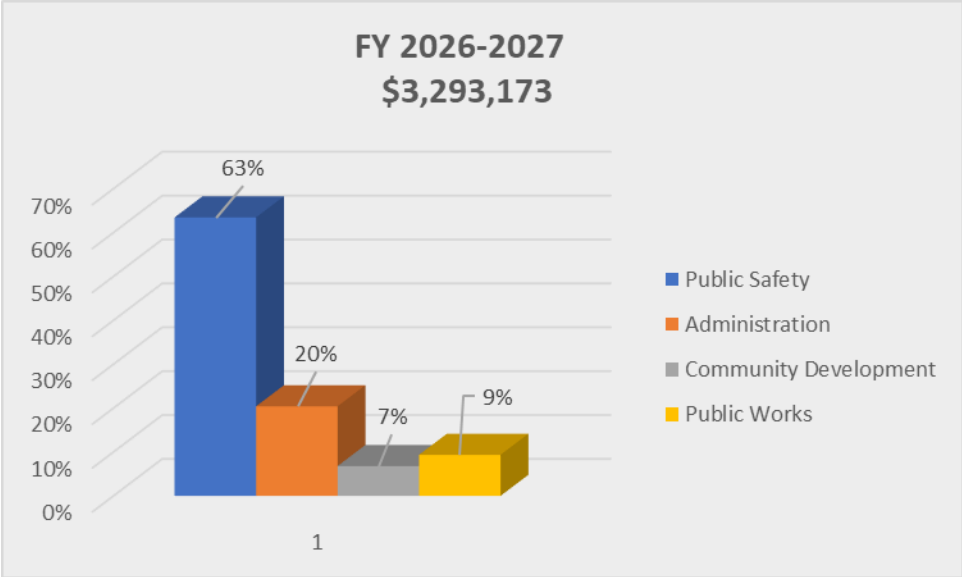
John Adams
1797-1801
Second President of the United States

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

General Fund Revenues

	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
<u>TAX REVENUE</u>				
Property Taxes	643,480	645,690	675,000	700,000
Property Taxes in Lieu of MMLF	378,340	389,340	415,850	425,000
Sales Tax	382,617	392,533	400,000	410,000
Transactions Tax	548,456	600,000	550,000	560,000
Franchise Fees	157,981	157,786	160,000	165,000
Business License Tax	16,180	14,800	13,000	13,000
Real Property Transfer Tax	31,521	13,000	13,000	13,000
Excise Tax	144,781	20,000	-	-
Total Tax Revenue	2,303,355	2,233,149	2,226,850	2,286,000
<u>FEES, CHARGES, AND REIMBURSEMENTS</u>				
Building Permits	13,657	12,300	4,000	4,000
Encroachment Permits	31,000	32,000	37,000	37,000
FOG Permits	3,216	3,600	4,400	4,400
Planning Fees	1,376	500	500	500
Admissions Fee - General Use	112,458	114,844	139,000	146,000
Fines	9,820	8,000	5,000	5,000
Police Miscellaneous Fees	3,296	2,000	750	750
POST Training Reimbursement	2,153	-	-	-
Proposition 172	19,341	20,000	20,000	20,000
Vehicle Abatement	3,904	3,000	3,000	3,000
Motor Vehicle in Lieu	6,138	7,000	6,000	6,000
Grant Revenue	-	41,700	-	41,700
Police Reimbursement	377	-	-	-
Rents from City Property	56,131	55,000	55,000	55,000
Community Center & Parks Rent	22,141	21,000	31,000	25,000
Tow / Impound	4,250	4,500	1,000	1,000
Miscellaneous Income	67,639	17,000	40,000	20,000
Total Fees, Charges, Reimbursements	356,896	342,444	346,650	369,350
<u>INTEREST</u>				
Interest Earnings	95,041	90,000	80,000	70,000
<u>OTHER REVENUE</u>				
General Fund - Cost allocation	357,926	376,689	376,689	442,379
Recovery of Labor & Benefits	189,985	50,000	70,000	20,000
Total Other Revenue	547,911	426,689	446,689	462,379
TOTAL GENERAL FUND REVENUES	3,303,204	3,092,282	3,100,189	3,187,729

General Fund Expenses



General Fund expenses are accounted for in the following departments:

Administration: City Council, Administration, Finance

Community Development: Community Development

Public Safety: Police, Fire

Public Works: Public Works, Parks, Community Center

Transfers Out:

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

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

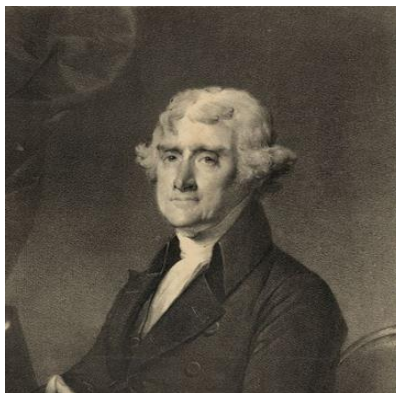
Council

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.

10 100-10	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Stipends	17,196	18,000	17,400	18,000
Payroll Expenses & Benefits	2,163	2,542	2,200	2,650
Total Personnel	19,358	20,542	19,600	20,650
SUPPLIES & SERVICES				
Supplies	3,422	1,000	1,000	1,000
Telephone	-	220	-	-
Contracted Services	-	6,000	-	11,000
Dues & Subscriptions	2,956	3,100	3,803	4,000
Training	22	5,000	2,000	5,000
Elections	2,628	-	-	3,500
Total Supplies & Services	9,028	15,320	6,803	24,500
Department Total	28,386	35,862	26,403	45,150

"The democracy will cease to exist when you take away from those who are willing to work and give to those who would not."

- Thomas Jefferson



Thomas Jefferson
1801-1809
Third President of the United States

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

Administration

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

10100-40	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	144,890	134,356	136,000	132,365
Overtime	0	200	200	300
Payroll Expenses & Benefits	32,971	35,100	30,000	34,028
Total Personnel	177,861	169,656	166,200	166,693
SUPPLIES & SERVICES				
Supplies	8,919	15,600	17,500	17,500
Advertising	4,342		9,000	9,000
Utilities	10,451	10,166	9,775	10,000
Telephone	3,708	3,520	12,000	13,200
Rents and Leased Equipment	2,749	6,760	2,500	2,500
Building & Grounds Maintenance	-	10,400	2,500	2,500
Attorney	160,739	110,000	110,000	110,000
Contracted Services	67,161	60,000	75,000	75,000
Dues & Subscriptions	7,540	10,400	7,000	7,000
Training	525	3,245	4,500	4,500
Insurance - Liability & Property	75,495	83,150	85,000	92,000
Miscellaneous	950	1,082	-	-
Small Equipment	-	1,000	1,500	1,000
Total Supplies & Services	342,578	315,323	336,275	344,200
Department Total	520,439	484,979	502,475	510,893

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

Finance

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

10100-45	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	93,527	83,586	68,000	74,717
Overtime	-	100	-	200
Payroll Expenses & Benefits	18,986	23,731	14,000	22,463
Total Personnel	112,513	107,417	82,000	97,380
SUPPLIES & SERVICES				
Supplies	3,677	5,200	3,500	3,500
Contracted Services	17,019	21,000	28,000	32,000
Dues & Subscriptions	2,164	2,080	2,000	2,000
Training	165	3,000	1,500	3,000
Bank Charges	223	520	500	500
Miscellaneous	-	0	-	-
Small Equipment	-	2,500	-	2,500
Total Supplies & Services	23,248	34,300	35,500	43,500
Department Total	135,761	141,717	117,500	140,880

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

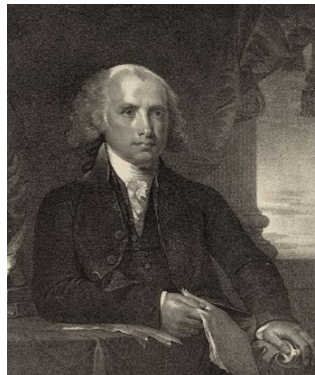
Community Development

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

10 100-50	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	12,642	16,967	17,000	16,261
Payroll Expenses & Benefits	4,620	5,668	5,200	5,815
Total Personnel	17,262	22,635	22,200	22,076
SUPPLIES & SERVICES				
Supplies	-	416	-	400
Advertising	320	416	-	400
Planning Services	100,605	99,840	100,000	100,000
Engineer	74,939	100,000	60,000	80,000
Contracted Services	33,954	35,360	28,000	29,000
Dues & Subscriptions	146	200	200	200
Total Supplies & Services	209,964	236,232	188,200	210,000
Department Total	227,226	258,867	210,400	232,076

"The advancement and diffusion of knowledge is the only guardian of true liberty."

- James Madison



James Madison
1809-1817
Fourth President of the United States

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Police

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

10100-60	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	894,436	956,811	890,000	972,265
Overtime	110,188	100,000	100,000	100,000
Payroll Expenses & Benefits	271,691	293,214	220,000	303,295
Total Personnel	1,276,315	1,350,025	1,210,000	1,375,560
SUPPLIES & SERVICES				
Supplies	32,330	26,000	14,000	20,000
Uniform Allowance	9,509	22,880	20,000	-
Utilities	20,367	22,173	20,000	21,000
Telephone	22,680	24,024	32,000	38,000
Rents and Leases	2,644	4,160	3,000	3,200
Equipment Maintenance	17,065	20,800	32,000	32,000
Fuel	35,085	39,587	23,000	26,000
Building & Grounds Maintenance	1,144	9,734	18,000	18,000
Contracted Services	129,899	114,400	160,000	120,000
Recruitment Expense	10,943	10,275	25,000	20,000
Dues & Subscriptions	3,653	3,120	14,000	17,000
Training	12,363	6,000	2,200	9,800
Insurance	112	200	200	200
Small Arms and Ammunition	6,906	16,000	5,000	47,000
Small Equipment	-	30,000	21,000	27,000
Total Supplies & Services	304,699	349,353	389,400	399,200
Department Total	1,581,014	1,699,378	1,599,400	1,774,760

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

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 58% of total Wheatland Fire Authority expenditures. Beginning in FY 2028-29, the City's annual contribution will be based on the percentage of emergency calls in the prior calendar year.

10 100-70	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
SUPPLIES & SERVICES:				
Contracted Services	307,804	315,499	315,000	392,080
Miscellaneous	-	-	-	-
Total Supplies & Services	307,804	315,499	315,000	392,080
Department Total	307,804	315,499	315,000	392,080

"If it was wise, manly, and patriotic for us to establish a free government, it is equally wise to attend to the necessary means of its preservation."

- James Monroe



James Monroe
1817-1825
Fifth President of the United States

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

Public Works

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

10100-80	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	7,579	8,948	9,000	9,251
Overtime	183	400	400	500
Payroll Expenses & Benefits	1,984	2,798	1,800	3,094
Total Personnel	9,746	12,146	11,200	12,845
SUPPLIES & SERVICES				
Supplies	11,295	9,880	11,000	12,000
Clothing Allowance	1,870	1,664	1,800	1,800
Utilities	17,081	17,680	17,000	18,000
Telephone	1,334	1,563	3,000	3,100
Rents and Leased Equipment	1,943	3,891	3,000	3,000
Equipment Maintenance	6,390	6,760	5,000	7,000
Fuel	2,873	2,771	3,500	3,700
Contracted Services	40,532	16,000	12,000	14,000
Dues & Subscriptions	-	-	325	350
Training	66	100	100	100
Miscellaneous	-	1,082	1,000	1,000
Small Equipment	7,163	8,886	-	5,000
Total Supplies & Services	90,548	70,277	57,725	69,050
TOTAL EXPENSES	100,294	82,423	68,925	81,895
CAPITAL OUTLAY	-	-	-	-
Department Total	100,294	82,423	68,925	81,895

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

Parks

The Parks Department accounts for costs associated with the repair and maintenance of the City's four parks. Community Center costs are included in fiscal years 2024-25 and 2025-26. For fiscal year 2026-27, Community Center costs are accounted for in a separate "Community Center" department.

10100-90	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	16,501	25,194	21,000	9,726
Overtime	329	1,300	1,000	700
Payroll Expenses & Benefits	4,001	8,419	6,000	3,327
Total Personnel	20,831	34,913	28,000	13,753
SUPPLIES & SERVICES				
Supplies	22,202	10,000	10,000	5,000
Uniform Allowance	1,307	1,352	1,400	700
Utilities	46,627	41,600	35,000	36,000
Telephone	473	550	1,000	-
Rents and Leased Equipment	426	568	1,000	1,000
Equipment Maintenance	1,734	2,080	2,000	2,200
Fuel	2,521	2,385	3,000	3,200
Building & Grounds Maintenance	28,653	5,000	5,000	5,000
Contracted Services	5,922	7,800	4,000	-
Dues & Subscriptions	331	1,082	1,000	1,000
Small Equipment	18,867	-	6,000	6,000
Total Supplies & Services	129,062	72,417	69,400	54,100
TOTAL EXPENSES	149,893	107,330	97,400	67,853
CAPITAL OUTLAY	-	-	-	-
Department Total	149,893	107,330	97,400	67,853

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

Community Center

The Community Center Department accounts for costs associated with the repair and maintenance of the City's Community Center. Use of the Center is free for City sponsored and co-sponsored events, other governmental agencies serving the City, and holiday events that are open to the public. All others are charged a rental fee. This department was established beginning in fiscal year 2027. Previous years expenses were included in the Parks Department.

10100-90	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	16,919
Overtime	-	-	-	700
Payroll Expenses & Benefits	-	-	-	5,667
Total Personnel	-	-	-	23,285
SUPPLIES & SERVICES				
Supplies	-	-	-	2,000
Utilities	-	-	-	10,000
Telephone	-	-	-	1,100
Equipment Maintenance	-	-	-	2,200
Building & Grounds Maintenance	-	-	-	5,000
Contracted Services	-	-	-	4,000
Total Supplies & Services	-	-	-	24,300
TOTAL EXPENSES	-	-	-	47,585
CAPITAL OUTLAY				
				-
Department Total	-	-	-	47,585

ENTERPRISE FUNDS

UTILITY ENTERPRISE FUNDS

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

Water Fund
Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

In 2007, the City County adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. The following Impact Funds relate specifically to water and wastewater projects. Other impact funds can be found beginning on page 47 of this budget. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

Water Distribution Fund
Sewer Collection Impact Fund
Wastewater Treatment Impact Fund



CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Water

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

110000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Utility Revenue	1,421,188	1,400,000	1,420,000	1,480,000
Grant Revenue	93,785	-	-	-
Interest Income	66,920	60,000	65,000	55,000
Total Revenue	1,581,893	1,460,000	1,485,000	1,535,000
EXPENSES				
PERSONNEL				
Salaries & Wages	347,992	396,604	370,000	361,492
Overtime	7,972	2,500	8,000	2,600
Payroll Expenses & Benefits	111,055	123,268	95,000	117,336
Total Personnel	467,019	522,372	473,000	481,428
SUPPLIES & SERVICES:				
Indirect Cost Allocation	157,017	159,188	159,188	185,475
Postage	6,992	9,920	9,100	9,500
Supplies	43,054	48,700	45,000	48,000
Clothing Allowance	1,870	1,600	1,800	1,800
Utilities	177,485	176,800	195,000	203,000
Telephone	3,563	3,546	3,000	3,300
Rents and Leased Equipment	-	5,200	5,000	5,200
Equipment Maintenance	4,053	20,000	20,000	22,000
Fuel	3,928	4,435	5,000	5,500
Legal	-	5,200	-	-
Engineer	10,780	20,000	20,000	20,000
Contracted Services	38,643	60,000	70,000	60,000
Dues & Subscriptions	18,073	20,550	21,000	22,000
Training	445	1,560	1,500	1,600
Bank Charges	33,766	29,120	40,000	41,600
Insurance - Liability & Property	68,744	79,200	80,000	89,000
Small Equipment	2,637	3,120	2,000	2,100
Total Supplies & Services	571,048	648,139	677,588	720,075
CAPITAL OUTLAY	-	85,000	-	535,000
DEBT SERVICE				
Interest Expense	75,150	72,650	72,650	69,450
Bond Principal	75,000	75,000	75,000	85,000
Total Debt Service	150,150	147,650	147,650	154,450
Total Expenses	1,188,217	1,403,161	1,298,238	1,890,953
Net Change to Net Position	393,676	56,839	186,762	(355,953)
Net Position June 30, 2027				2,206,488

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

Wastewater (Sewer)

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

12000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Utility Revenue	1,274,633	1,313,250	1,300,000	1,340,000
Miscellaneous	13,138	-	-	-
Interest Income	53,182	48,000	50,000	45,000
Total Revenue	1,340,952	1,361,250	1,350,000	1,385,000
EXPENSES				
PERSONNEL				
Salaries & Wages	340,049	385,712	350,000	352,645
Overtime	7,791	3,200	7,000	3,300
Payroll Expenses & Benefits	107,472	119,055	90,000	113,715
Total Personnel	455,313	507,967	447,000	469,660
SUPPLIES & SERVICES				
Indirect Cost Allocation	156,626	153,748	153,748	179,942
Postage	6,992	8,580	9,100	9,100
Supplies	43,081	20,800	24,000	24,000
Clothing allowance	1,870	2,080	2,000	2,000
Utilities	111,656	124,800	120,000	120,000
Telephone	1,713	3,036	4,000	4,200
Rents and Leased Equipment	11,306	5,830	10,000	10,000
Equipment Maintenance	7,969	25,000	31,000	30,000
Fuel	6,931	4,680	6,200	6,400
Legal	-	5,000	-	-
Engineer	4,800	8,100	7,800	8,100
Contracted Services	69,991	73,000	70,000	70,000
Dues and Subscriptions	37,841	46,000	45,000	46,000
Training	1,545	2,550	1,000	2,000
Bank Charges	33,766	29,120	40,000	40,000
Insurance - Liability & Property	68,744	79,200	80,000	89,000
Small Equipment	34,206	5,000	20,000	20,000
Total Supplies & Services	599,036	596,524	623,848	660,742
CAPITAL OUTLAY	-	300,000	55,200	305,000
DEBT SERVICE				
Interest Expense	106,329	103,663	103,663	100,263
Bond Principal	80,000	85,000	85,000	90,000
Total Debt Service	186,329	188,663	188,663	190,263
Total Expenses	1,240,678	1,593,154	1,314,711	1,625,665
Net Change to Net Position	100,275	(231,904)	35,289	(240,665)
Net Position June 30, 2027				1,181,037

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Water Distribution Impact Fee

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

12800	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	60,874	-	-	-
Misc Income	-	-	-	-
Interest Income	12,692	10,500	14,000	13,000
Total Revenue	73,566	10,500	14,000	13,000
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	73,566	10,500	14,000	13,000
FUND BALANCE				
Beginning Fund Balance	271,090	344,656	344,656	358,656
Ending Fund Balance	344,656	355,156	358,656	371,656

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Sewer Collection Impact Fee

The Sewer Collection Impact Fee fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from developers in exchange for sewer credits on future development. 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. The City is currently participating in the design and construction of the South Yuba County Regional Wastewater Project which will result in a regional wastewater system transporting wastewater from Wheatland to the Olivehurst Public Utility District.

12 1000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	6,921	-	-	-
Misc Income	-	-	-	-
Interest Income	292,314	250,000	230,000	200,000
Total Revenue	299,235	250,000	230,000	200,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Attorney	2,301	20,000	-	-
Engineering	51,631	50,000	150,000	40,000
Contracted Services	-	-	-	-
Total Supplies & Services	53,932	70,000	150,000	40,000
CAPITAL OUTLAY				
Total Expenses	53,932	70,000	150,000	40,000
TRANSFERS				
Transfer In-General Fund	-	-	216,283	-
Net Increase (Decrease) to Fund	245,303	180,000	296,283	160,000
FUND BALANCE				
Beginning Fund Balance	4,469,127	4,714,430	4,714,430	5,010,713
Ending Fund Balance	4,714,430	4,220,214	5,010,713	5,170,713

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

Wastewater Treatment Impact Fee

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

127000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	278,826	-	-	-
Misc Income	-	-	-	-
Interest Income	19,334	17,000	29,000	27,000
Total Revenue	298,160	17,000	29,000	27,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
SUPPLIES & SERVICES:				
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	298,160	17,000	29,000	27,000
FUND BALANCE				
Beginning Fund Balance	398,748	696,908	696,908	725,908
Ending Fund Balance	696,908	713,908	725,908	752,908

SPECIAL REVENUE FUNDS

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

- Street Maintenance (Gas Tax)**
- Road Maintenance & Rehabilitation Act (SB-1)**
- Transportation Development Act (TDA)**
- Community Development Block Grants (CDBG)**
- Economic Development**
- Supplemental Law Enforcement (SLES)**
- Pumpkin Farm Joint Admission**
- Wheatland Community Garden**
- Wheatland Ranch/Ryan Town Landscape and Lighting District (LLD)**
- Park Place Landscape and Lighting District (LLD)**
- Wheatland Public Services Community Facilities District 2015-1 (Caliterra Ranch)**
- Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks)**
- Facilities Maintenance Fund**
- Vehicle and Equipment Replacement Fund**

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

Street Maintenance (Gas Tax)

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

102000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Gas Tax revenue	111,592	111,623	110,000	118,900
Yuba County Measure D	17,148	15,000	17,500	18,000
Interest	5,584	5,000	4,500	3,000
Total Revenue	134,324	131,623	132,000	139,900
EXPENSES				
PERSONNEL				
Salaries & Wages	65,063	67,720	60,000	58,101
Overtime	1,401	2,000	1,000	2,100
Payroll Expenses & Benefits	15,936	21,797	14,800	18,940
Total Personnel	82,399	91,517	75,800	79,141
SUPPLIES & SERVICES				
Indirect Cost Allocation	22,419	22,753	22,753	25,295
Supplies	7,569	10,500	10,400	20,500
Utilities	24,904	29,750	26,000	27,000
Equipment Rent	1,958	2,700	2,600	2,700
Equipment Maintenance	-	1,000	1,000	1,000
Engineering	41,168	24,300	30,500	30,000
Contract Services	795	5,200	7,000	5,000
Dues and Subscriptions	-	1,000	1,000	1,000
Total Supplies & Services	98,811	97,203	101,253	112,495
Total Operating Expenses	181,211	188,720	177,053	191,636
CAPITAL OUTLAY	-	70,000	-	-
Total Expenses	181,211	258,720	177,053	191,636
TRANSFERS				
Transfer In - General Fund	75,290	80,000	80,000	80,000
Transfer Out - ADA Transition Plan				(25,000)
Net Increase (Decrease) to Fund	28,403	(47,097)	34,947	3,264
FUND BALANCE				
Beginning Fund Balance	106,474	134,878	134,878	169,825
Ending Fund Balance	134,878	87,781	169,825	173,088

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Road Maintenance (SB1)

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

10300	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Road Repair & Accountability (SB1)	96,419	102,140	106,000	112,500
Interest	13,413	11,000	16,500	10,000
Total Revenue	109,832	113,140	122,500	122,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Engineering	-	-	-	-
Contract Services	-	-	-	-
Dues and Subscriptions	1,000	1,100	1,000	1,100
Total Supplies & Services	1,000	1,100	1,000	1,100
CAPITAL OUTLAY				
Total Expenses	1,000	1,100	1,000	1,100
TRANSFERS				
Transfer Out - Complete Streets	(30,000)	(380,000)	(30,000)	(30,000)
Transfer Out - Pavement Maintenance	-	-	(350,000)	(100,000)
Net Transfers	(30,000)	(380,000)	(380,000)	(130,000)
Net Increase (Decrease) to Fund	78,832	(267,960)	(258,500)	(8,600)
FUND BALANCE				
Beginning Fund Balance	271,584	360,233	350,416	91,916
Ending Fund Balance	350,416	92,273	91,916	83,316

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Transportation Development Act

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

10400	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
TDA Revenue	-	130,000	408,876	94,817
Misc Revenue	50,407	51,000	52,000	52,000
Interest income	1,726	1,500	600	500
Total Revenue	52,133	182,500	461,476	147,317
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contract Services	50,407	51,000	52,000	52,000
Total Supplies & Services	50,407	51,000	52,000	52,000
CAPITAL OUTLAY				
Total Expenses	50,407	51,000	52,000	52,000
TRANSFERS				
Transfer Out-Sidewalk ADA	(60,000)	(60,000)	-	-
Transfer Out-Pavement Maintenance	-	(60,000)	-	-
Transfer Out - Spenceville Culvert	-	-	-	(200,000)
Transfer Out-Pavement Sealing	-	-	(296,378)	-
Total Transfers	(60,000)	(120,000)	(296,378)	(200,000)
Net Increase (Decrease) to Fund	(58,274)	71,500	113,098	(104,683)
FUND BALANCE				
Beginning Fund Balance	74,638	16,364	16,364	129,462
Ending Fund Balance	16,364	87,864	129,462	24,779

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Community Development Block Grants

In 1985 and 1990 the City received US Department of Housing and Urban Development (HUD) funds to provide loans to low income homeowners whose home needed repair. Seventeen (17) loans were issued to Wheatland homeowners ranging from \$7,788 to \$40,085. Payment on the loans is due at maturity (20 years or 50 years depending on the loan) or when there is a change of ownership. As of June 2025, \$102,634 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

10500/10700	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Misc Income	-	-	-	-
Interest Earnings	72	90	200	80
Total Revenue	72	90	200	80
EXPENSES				
Transfer to Fund 100 for				
Loan repayment	3,061	-	3,060	-
Payment to Federal Government				
Loan repayment	-	-	-	-
Total Expenses	3,061	-	3,060	-
Net Increase (Decrease) to Fund	(2,989)	90	(2,860)	80
FUND BALANCE				
Beginning Fund Balance	142,373	139,384	139,384	136,524
Ending Fund Balance	139,384	139,474	136,524	136,604

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

Economic Development

The City of Wheatland is committed to being a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and Community Partnership fee received from the City's waste hauler, Recology. FY 2026-2027 expenses include ongoing economic development consulting and annual membership in the Sutter Economic Development Corporation (YSEDC).

10800	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Yuba Water Agency Property Tax	22,868	20,000	20,000	21,000
Community Partnership Fee	8,588	8,700	8,850	8,900
Interest Income	-	-	-	-
Donations/Contributions	-	-	-	-
Total Revenue	31,456	28,700	28,850	29,900
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	28,675	24,000	28,500	29,000
Total Supplies & Services	28,675	24,000	28,500	29,000
Total Expenses	28,675	24,000	28,500	29,000
Net Increase (Decrease) to Fund	2,781	4,700	350	900
FUND BALANCE				
Beginning Fund Balance	21,410	24,191	24,191	24,541
Ending Fund Balance	24,191	28,891	24,541	25,441

CITY OF WHEATLAND
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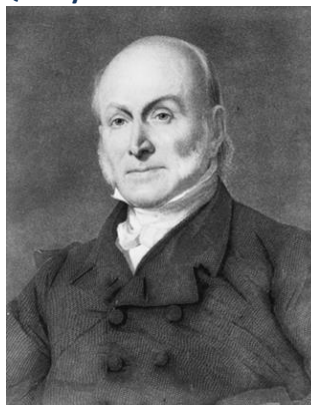
Supplemental Law Enforcement Fund

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

14200	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Cops Revenue	196,811	230,000	220,000	230,000
Interest	3,850	2,000	3,200	3,000
Total Revenue	200,661	232,000	223,200	233,000
EXPENSES				
Supplies	-	-	-	-
Total Expenses	-	-	-	-
TRANSFERS				
Transfer out to the General Fund	(220,000)	(220,000)	(220,000)	(230,000)
Net Increase (Decrease) to Fund	(19,339)	12,000	3,200	3,000
FUND BALANCE				
Beginning Fund Balance	40,429	21,090	21,090	24,290
Ending Fund Balance	21,090	33,090	24,290	27,290

*You will never know how much it has cost my generation to preserve your freedom.
I hope you will make good use of it."*

- John Quincy Adams



John Quincy Adams
1825-1829
Sixth President of the United States

CITY OF WHEATLAND
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Pumpkin Farm Joint Admission

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

14300	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Admission Fee	74,972	76,563	92,640	95,000
Interest	3,162	2,800	4,000	3,000
Total Revenue	78,133	79,363	96,640	98,000
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	2,811	4,697	4,697	7,429
Supplies	5,771	7,500	15,000	15,000
Attorney	-	300	300	300
Planner	-	-	-	-
Engineer	5,850	12,000	12,000	12,000
Contracted Services	29,547	10,000	20,000	20,000
Total Supplies and Services	43,980	34,497	51,997	54,729
Total Expenses	43,980	34,497	51,997	54,729
TRANSFERS IN/(OUT)				
Transfer Out	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
Net Increase (Decrease) to Fund	34,154	44,866	44,643	43,271
FUND BALANCE				
Beginning Fund Balance	53,918	88,071	88,071	132,714
Ending Fund Balance	88,071	132,937	132,714	175,986

CITY OF WHEATLAND
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Wheatland Community Garden

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

14400	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Lease & Donations	800	800	550	550
Interest	908	800	750	700
Total Revenue	1,708	1,600	1,300	1,250
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	3,447	500	500	500
Buildings & Grounds Maintenance	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Subtotal Supplies and Services	3,447	500	500	500
Total Expenses	3,447	500	500	500
Net Increase (Decrease) to Fund	(1,738)	1,100	800	750
FUND BALANCE				
Beginning Fund Balance	19,594	17,856	17,856	18,656
Ending Fund Balance	17,856	18,956	18,656	19,406

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Wheatland Ranch/Ryan Town Lighting and Landscape District

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

16 100	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Assessments	73,765	75,467	75,467	77,000
Interest Income	702	400	1,500	400
Total Revenue	74,466	75,867	76,967	77,400
EXPENSES				
PERSONNEL				
Salaries & Wages	33,436	29,229	28,000	28,811
Overtime	498	2,000	1,000	2,000
Payroll Expenses & Benefits	8,412	9,744	7,000	9,663
Total Personnel	42,346	40,973	36,000	40,474
SUPPLIES AND SERVICES				
Indirect Cost Allocation	9,412	11,723	11,723	11,604
Supplies	3,603	2,610	2,500	2,600
Utilities	13,828	15,600	19,500	20,000
Equipment Maintenance	213	2,683	1,000	2,500
Fuel	1,794	2,080	2,000	2,200
Contract Services	6,562	8,320	6,000	5,000
Small Equipment	6,667	-	2,500	2,500
Total Supplies & Services	42,079	43,016	45,223	46,404
Total Expenses	84,425	83,989	81,223	86,878
TRANSFERS IN/(OUT)				
Transfer In - General Fund	10,233	20,000	20,000	12,000
Net Increase (Decrease) to Fund	275	11,878	15,744	2,522
FUND BALANCE				
Beginning Fund Balance	48,772	49,047	49,047	64,791
Ending Fund Balance	49,047	60,925	64,791	67,313

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Park Place Lighting and Landscape District

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

16200	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Assessments	48,177	49,295	49,295	50,400
Interest income	66	60	50	40
Total Revenue	48,243	49,355	49,345	50,440
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	33,436	29,229	26,000	28,811
Overtime	498	2,000	1,000	2,000
Payroll Expenses & Benefits	8,412	9,744	8,000	9,663
Total Personnel	42,346	40,973	35,000	40,474
SUPPLIES & SERVICES				
Indirect Cost Allocation	9,641	10,682	10,682	10,662
Supplies	9,452	1,659	1,700	1,800
Utilities	12,912	13,520	14,000	14,500
Equipment Maintenance	213	260	250	250
Fuel	1,986	2,163	2,000	2,200
Contract Services	6,562	4,975	6,000	5,000
Small Equipment.	6,667	-	5,000	1,000
Total Supplies and Services	47,433	33,259	39,632	35,412
Total Expenses	89,779	74,232	74,632	75,887
TRANSFERS IN/(OUT)				
Transfer In - General Fund	28,203	30,000	30,000	30,000
Net Increase (Decrease) to Fund	(13,333)	5,123	4,713	4,553
FUND BALANCE				
Beginning Fund Balance	25,274	11,941	11,941	16,654
Ending Fund Balance	11,941	17,064	16,654	21,207

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Wheatland Public Services Community Facilities District 2015-1

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

16300	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Assessments	145,086	202,000	152,000	208,000
Interest income	6,257	4,000	8,000	7,000
Total Revenue	151,343	206,000	160,000	215,000
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	57,093	127,285	94,000	125,984
Overtime	4,892	5,000	3,000	5,200
Payroll Expenses & Benefits	14,433	39,639	20,000	40,365
Total Personnel	76,418	171,924	117,000	171,549
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	13,897	13,897	21,972
Supplies	1,261	500	700	700
Utilities	9,905	11,440	11,000	11,500
Fuel	844	600	2,000	2,200
Contracted Services	4,029	7,600	4,300	4,400
Small Equipment	-	-	4,900	-
Total Supplies and Services	16,040	34,037	36,797	40,772
Total Expenses	92,457	205,961	153,797	212,321
Net Increase (Decrease) to Fund	58,886	39	6,203	2,679
FUND BALANCE				
Beginning Fund Balance	164,630	223,516	223,516	229,719
Ending Fund Balance	223,516	223,555	229,719	232,398

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Wheatland Public Services Community Facilities District 2015-2

The Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks East Estates) accounts for costs associated with incurring bonded indebtedness to provide money for the construction and acquisition of certain improvements in the District. An annual assessment will be levied on landowners in the District when bonds are sold. Prior to FY 2017-2018, costs associated with establishing the District were incurred. It is not anticipated that bonds will be sold in FY 2026-2027, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

16400	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Assessments	-	-	-	-
Interest income	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Planner	-	-	-	-
Interest Expense	1,603	1,400	1,500	1,400
Total Supplies and Services	1,603	1,400	1,500	1,400
Total Expenses	1,603	1,400	1,500	1,400
Net Increase (Decrease) to Fund	(1,603)	(1,400)	(1,500)	(1,400)
FUND BALANCE				
Beginning Fund Balance	(34,825)	(36,428)	(36,428)	(37,928)
Ending Fund Balance	(36,428)	(37,828)	(37,928)	(39,328)

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Facilities Maintenance

The Facilities Maintenance Fund accounts for costs associated with the repair and maintenance of City facilities, including City Hall, Police Headquarters, Community Center, and the Wheatland Fire Station. This fund received its initial funding from the General Fund. Annual contributions from the General Fund will be made based on anticipated future needs.

170000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
<u>REVENUES</u>				
Misc Income	-	-	-	-
Interest Income	11,974	10,000	6,500	6,000
Total Revenue	11,974	10,000	6,500	6,000
<u>EXPENSES</u>				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Building & Grounds Maintenance	13,000	-	-	-
Planner	-	-	-	-
Contracted Services	498	-	-	-
Subtotal Supplies & Services	13,498	-	-	-
CAPITAL OUTLAY	40,762	20,452	-	-
Total Expenses	54,260	20,452	-	-
<u>TRANSFERS</u>				
Transfer In-General Fund	50,000	-	-	-
Net Increase (Decrease) to Fund	7,714	(10,452)	6,500	6,000
<u>FUND BALANCE</u>				
Beginning Fund Balance	150,000	157,714	157,714	164,214
Ending Fund Balance	157,714	147,262	164,214	170,214

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Vehicle and Equipment Replacement

The Vehicle and Equipment Replacement Fund accounts for the replacement of vehicles and construction equipment. This fund received its initial funding from the General Fund. User funds, primarily the General Fund and the Water and Sewer Funds, will contribute annually based on their projected needs. The FY 2026-2027 Capital Outlay is for replacement of a Police vehicle and a Public Works vehicle.

171000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Misc Income	4,400	-	-	-
Interest Income	6,421	5,700	10,000	1,000
Total Revenue	10,821	5,700	10,000	1,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Planner	-	-	-	-
Contracted Services	-	-	-	-
Subtotal Supplies & Services	-	-	-	-
CAPITAL OUTLAY	37,915	82,000	82,000	156,000
Total Expenses	37,915	82,000	82,000	156,000
TRANSFERS				
Transfer In-General Fund	50,000	-	-	-
Transfer Out	-	-	-	-
Net Increase (Decrease) to Fund	22,906	(76,300)	(72,000)	(155,000)
FUND BALANCE				
Beginning Fund Balance	250,000	272,906	272,906	200,906
Ending Fund Balance	272,906	196,606	200,906	45,906

DEVELOPMENT IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Enterprise Funds section of this budget beginning on page 26. A complete list of projects to be funded by impact fees can be found in the City's Master Facilities Plan (Jan 2007) available in the City Clerk's office.

- Bear River Impact Fund**
- Regional Bypass Impact Fund**
- Storm Drainage Impact Fund**
- Road Circulation Impact Fund**
- City Hall Facilities Impact Fund**
- Vehicles and Equipment Impact Fund**
- Public Works Facilities Impact Fund**
- Law Enforcement Facilities Impact Fund**
- Fire Facilities Impact Fund**
- Parkland Facilities Impact Fund**
- Public Meeting Facilities Impact Fund**
- Caliterra Subdivision Impact Fee Fund**

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Bear River Impact Fund

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

12200	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	20,941	-	-	-
Interest Income	-	-	400	350
Total Revenue	20,941	-	400	350
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contract Services	-	-	-	-
Interest Expense	432	400	-	-
Subtotal Supplies & Services	432	400	-	-
CAPITAL OUTLAY				
Total Expenses	432	400	-	-
Net Increase (Decrease) to Fund	20,509	(400)	400	350
FUND BALANCE				
Beginning Fund Balance	(10,994)	9,515	9,515	9,915
Ending Fund Balance	9,515	9,115	9,915	10,265

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Regional Bypass Impact Fund

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

12300	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	-	-	-	-
Interest Income	913	700	800	700
Total Revenue	913	700	800	700
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	913	700	800	700
FUND BALANCE				
Beginning Fund Balance	19,827	20,739	20,739	21,539
Ending Fund Balance	20,739	21,439	21,539	22,239

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Storm Drainage Impact Fund

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

12500	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	4,699	-	-	-
Interest Income	9,025	9,000	7,000	6,000
Total Revenue	13,724	9,000	7,000	6,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
TRANSFERS IN/(OUT)				
Transfer Out - Stormwater basin/pump	(100,000)	-	-	-
Net Increase (Decrease) to Fund	(86,276)	9,000	7,000	6,000
FUND BALANCE				
Beginning Fund Balance	251,040	164,764	164,764	171,764
Ending Fund Balance	164,764	173,764	171,764	177,764

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Road Circulation Impact Fund

This fund accounts for the fees collected on new development to construct vehicle lanes, bicycle lanes, railroad crossings, and traffic signals. The FY 2024-25 budget includes a \$100,000 partial payment to install a traffic signal at McDevitt Drive. The FY 2026-27 budget includes \$30,000 for the McDevitt Traffic Signal preemption.

12600	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	273,996	-	-	-
Interest Income	27,199	24,000	34,000	32,000
Total Revenue	301,195	24,000	34,000	32,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY	100,000	-	-	30,000
Total Expenses	100,000	-	-	30,000
Net Increase (Decrease) to Fund	201,195	24,000	34,000	2,000
FUND BALANCE				
Beginning Fund Balance	642,557	843,752	843,752	877,752
Ending Fund Balance	843,752	867,752	877,752	879,752

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

City Hall Facilities Impact Fund

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

13000	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	434	-	-	-
Interest Income	10,992	9,000	10,000	9,000
Total Revenue	11,425	9,000	10,000	9,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	11,425	9,000	10,000	9,000
FUND BALANCE				
Beginning Fund Balance	238,777	250,203	250,203	260,203
Ending Fund Balance	250,203	259,203	260,203	269,203

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Vehicles and Equipment Impact Fund

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

13 100	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	47	-	-	-
Interest Income	413	350	400	350
Total Revenue	460	350	400	350
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	460	350	400	350
FUND BALANCE				
Beginning Fund Balance	8,970	9,430	9,430	9,830
Ending Fund Balance	9,430	9,780	9,830	10,180

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Public Works Facilities Impact Fund

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

13200	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	198	-	-	-
Interest Income	1,926	1,500	1,600	1,500
Total Revenue	2,125	1,500	1,600	1,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	2,125	1,500	1,600	1,500
FUND BALANCE				
Beginning Fund Balance	41,838	43,963	43,963	45,563
Ending Fund Balance	43,963	45,463	45,563	47,063

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Law Enforcement Facilities Impact Fund

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

13300	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	417	-	-	-
Interest Income	2,919	2,700	2,500	2,400
Total Revenue	3,336	2,700	2,500	2,400
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	3,336	2,700	2,500	2,400
FUND BALANCE				
Beginning Fund Balance	63,392	66,728	66,728	69,228
Ending Fund Balance	66,728	69,428	69,228	71,628

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Fire Department Facilities Impact Fund

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

13400	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	42,421	-	-	-
Interest Income	1,062	800	2,500	2,400
Total Revenue	43,483	800	2,500	2,400
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	43,483	800	2,500	2,400
FUND BALANCE				
Beginning Fund Balance	19,832	63,315	63,315	65,815
Ending Fund Balance	63,315	64,115	65,815	68,215

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Parkland Facilities Impact Fund

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

13500	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	-	-	-	-
Interest Income	19,334	17,000	18,000	17,000
Total Revenue	19,334	17,000	18,000	17,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	19,334	17,000	18,000	17,000
FUND BALANCE				
Beginning Fund Balance	420,060	439,394	439,394	457,394
Ending Fund Balance	439,394	456,394	457,394	474,394

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Public Meeting Facilities Impact Fund

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

18600	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	-	-	-	-
Interest Income	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Interest Expense	1,830	1,500	1,600	1,500
Total Supplies & Services	1,830	1,500	1,600	1,500
CAPITAL OUTLAY				
Total Expenses	1,830	1,500	1,600	1,500
Net Increase (Decrease) to Fund	(1,830)	(1,500)	(1,600)	(1,500)
FUND BALANCE				
Beginning Fund Balance	(39,770)	(41,601)	(41,601)	(43,201)
Ending Fund Balance	(41,601)	(43,101)	(43,201)	(44,701)

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Caliterra Impact Fee

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

13700	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Impact Fees	630,886	-	-	-
Misc Income	-	-	-	-
Interest Income	112,437	100,000	110,000	95,000
Total Revenue	743,323	100,000	110,000	95,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
TRANSFERS IN/(OUT)				
Transfer Out - Sewer Collection Fee	-	-	(216,283)	-
Net Increase (Decrease) to Fund	743,323	100,000	326,283	95,000
FUND BALANCE				
Beginning Fund Balance	2,023,479	2,766,803	2,766,803	3,093,086
Ending Fund Balance	2,766,803	2,866,803	3,093,086	3,188,086

PROJECTS

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

FY 2026-27 CAPITAL PROJECTS

- Comprehensive Drinking Water**
- South Yuba County Regional Wastewater**
- Wheatland Road Complete Streets**
- Wheatland Pavement Maintenance**
- Stormwater Retention Basin and Pumps**
- Sidewalk ADA Accessibility**
- Storm Water Plan**
- Spenceville Culvert Replacement**
- ADA Evaluation and Transition Plan**

FY 2026-27 SPECIAL PROJECTS

- South Yuba Transportation Improvement Authority (SYTIA)**
- General Plan Update**

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Comprehensive Drinking Water

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

190007	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Grant Revenue	93,785	430,000	250,000	65,000
Miscellaneous	-	-	-	-
Total Revenue	93,785	430,000	250,000	65,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Engineering	93,084	50,000	90,000	65,000
Contract Services	700	-	200,000	70,000
Capital Outlay	-	380,000	-	-
Total Supplies & Services	93,785	430,000	290,000	135,000
Total Expenses	93,785	430,000	290,000	135,000
Net Increase (Decrease) to Fund	-	-	(40,000)	(70,000)
FUND BALANCE				
Beginning Fund Balance	110,000	110,000	110,000	70,000
Ending Fund Balance	110,000	110,000	70,000	-

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

South Yuba County Regional Wastewater Project

This fund accounts for the revenues and expenses associated with the design, right-of-way acquisition and construction costs associated with the City's portion of the South Yuba County Regional Wastewater Project. This project will move into the construction phase in Fiscal Year 2026-27 and will result in a regional wastewater system transporting wastewater from Wheatland to the Olivehurst Public Utility District to replace the City's existing outdated wastewater treatment system.

190009	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Yuba Water Agency	303,810	2,500,000	2,305,000	2,550,000
State Grant	-	-	-	51,000,000
Debt Proceeds	848,535	-	-	-
Total Revenue	1,152,345	2,500,000	2,305,000	53,550,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Attorney	-	-	110,000	50,000
Planner	66,189	-	45,000	-
Engineering	870,088	1,200,000	650,000	500,000
Contracted Services	215,568	1,260,000	1,500,000	3,000,000
Miscellaneous	500	-	-	-
Total Supplies & Services	1,152,345	2,460,000	2,305,000	3,550,000
Capital Outlay	-	40,000	-	50,000,000
Total Expenses	1,152,345	2,500,000	2,305,000	53,550,000
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Wheatland Road Complete Streets

This fund accounts for the costs to improve and extend existing sidewalks and bike lanes to complete the pedestrian and bicycle corridor along Wheatland Road from State Route 65 to the intersection of Wheatland Road and Wheatland Park Drive at the southwest corner of Bear River Middle School, including utility relocations, road widening, safety lighting and pavement rehabilitation. Grant funding totaling \$250,000 was received from the Federal Regional Surface Transportation Program (RSTP).

190028	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Grant Revenue	14,368	232,500	-	232,500
Miscellaneous		-		
Total Revenue	14,368	232,500	-	232,500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Planner	-	-	-	-
Engineer	14,368	24,000	10,000	25,000
Contract Services	-	238,500	4,000	237,500
Miscellaneous	-	-	-	-
Total Supplies & Services	14,368	262,500	14,000	262,500
Total Expenses	14,368	262,500	14,000	262,500
TRANSFERS IN/(OUT)				
Transfer In - SB 1	30,000	30,000	30,000	30,000
Net Increase (Decrease) to Fund	30,000	-	16,000	-
FUND BALANCE				
Beginning Fund Balance	-	30,000	30,000	46,000
Ending Fund Balance	30,000	30,000	46,000	46,000

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Wheatland Pavement Maintenance

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

190041	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Misc Income/Donations	-	25,000	-	-
Total Revenue	-	25,000	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	15,975	55,000	80,000	50,000
Contract Services	-	440,000	-	350,000
Miscellaneous	-	-	-	-
Total Supplies & Services	15,975	495,000	80,000	400,000
Total Expenses	15,975	495,000	80,000	400,000
Net Increase (Decrease) to Fund	(15,975)	(470,000)	(80,000)	(400,000)
TRANSFERS IN/(OUT)				
Transfer In - SB 1	-	350,000	350,000	100,000
Transfer In - TDA	-	60,000	-	-
Total Transfers	-	410,000	350,000	100,000
Net Increase (Decrease) to Fund	-	(60,000)	-	-
FUND BALANCE				
Beginning Fund Balance	79,746	63,771	63,771	333,771
Ending Fund Balance	63,771	3,771	333,771	33,771

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Stormwater Retention Basin and Pumps

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

190046	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Fees	-	-	-	-
Misc	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Attorney	-	-	-	-
Planner	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	100,000	-	-
Miscellaneous	-	-	-	-
Total Supplies & Services	-	100,000	-	-
Total Expenses	-	100,000	-	-
Net Increase (Decrease) to Fund	-	(100,000)	-	-
TRANSFERS IN/(OUT)				
Transfer In - Storm Drain Impact	100,000	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	100,000	100,000	100,000
Ending Fund Balance	100,000	-	100,000	100,000

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Sidewalk ADA Accessibility

This fund accounts for the revenue and expenses associated with the repair and replacement of various sidewalks throughout the City. The various projects will be funded from Transportation Development Act (TDA) funds.

190047	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Fees	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	120,000	-	60,000
Total Supplies & Services	-	120,000	-	60,000
Total Expenses	-	120,000	-	60,000
Net Increase (Decrease) to Fund	-	(120,000)	-	(60,000)
TRANSFERS IN/(OUT)				
Transfer In - TDA	60,000	60,000	-	-
FUND BALANCE				
Beginning Fund Balance	-	60,000	60,000	60,000
Ending Fund Balance	60,000	-	60,000	-

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Storm Water Master Plan

This fund accounts for the revenue and expenses associated with the development of a city-wide Stormwater Master Plan. The Plan will study regional hydrology, stormwater runoff and evaluate the adequacy of existing infrastructure for conveying stormwater flow within the City limits. The Plan is being funded with a \$650,00 grant from Yuba Water Agency. There are no anticipated expenditures in fiscal year 2026-2027.

190058	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Grant Revenue	-	-	5,000	645,000
Total Revenue	-	-	5,000	645,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	5,000	-
Contract Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Supplies & Services	-	-	5,000	-
Total Expenses	-	-	5,000	-
Net Increase (Decrease) to Fund	-	-	-	645,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	645,000

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Spenceville Road Culvert Replacement

This fund accounts for the revenue and expenses associated with the replacement of a failing corrugated metal culvert on Spenceville Road between McCurry Street and Jasper Lane. The roadway is settling as a result of this failing culvert. This project is funded with Transportation Development Act funds (TDA).

190060	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Miscellaneous	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	30,000
Contract Services	-	-	-	170,000
Total Supplies & Services	-	-	-	200,000
Total Expenses	-	-	-	200,000
Net Increase (Decrease) to Fund	-	-	-	(200,000)
TRANSFERS IN/(OUT)				
Transfer In - TDA	-	-	-	200,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

ADA Evaluation and Transition Plan

This fund accounts for the revenue and expenses associated with the evaluation of the City's public sidewalks, curb ramps, public buildings, and public spaces. A plan will be prepared to remove existing barriers to the disabled.

190061	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Miscellaneous	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	-	-	25,000
Total Supplies & Services	-	-	-	25,000
Total Expenses	-	-	-	25,000
Net Increase (Decrease) to Fund	-	-	-	(25,000)
TRANSFERS IN/(OUT)				
Transfer In - Gas Tax	-	-	-	25,000
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

SYTIA

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

190026	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Grant Revenue	-	-	-	-
Miscellaneous	3,968	17,100	7,215	10,000
Total Revenue	3,968	17,100	7,215	10,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Attorney	-	-	-	-
Planner	2,300	2,100	200	2,000
Engineer	1,668	15,000	7,015	8,000
Contract Services	-	-	-	-
Total Supplies & Services	3,968	17,100	7,215	10,000
Total Expenses	3,968	17,100	7,215	10,000
Net Increase (Decrease) to Fund	-	-	-	-
FUND BALANCE				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

FISCAL YEAR 2026-2027

General Plan Update

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

190044	Actual 2024/2025	Adopted Budget 2025/2026	Projected 2025/2026	Proposed Budget 2026/2027
REVENUES				
Developer Deposit	-	-	-	-
Miscellaneous	-	-	38,326	-
Total Revenue	-	-	38,326	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Attorney	-	-	-	-
Planner	12,457	-	50,000	50,000
Engineer	1,668	100,000	4,000	-
Contract Services	74,551	-	60,000	100,000
Miscellaneous	588	-	-	-
Total Supplies & Services	89,264	100,000	114,000	150,000
Total Expenses	89,264	100,000	114,000	150,000
Net Increase (Decrease) to Fund	(89,264)	(100,000)	(75,674)	(150,000)
TRANSFERS IN/(OUT)				
Transfer In - General Plan Update Fee	-	-	38,326	-
FUND BALANCE				
Beginning Fund Balance	358,587	269,322	269,322	231,975
Ending Fund Balance	269,322	169,322	231,975	81,975

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

Capital Improvement Project Summary

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Five Year Total
FACILITIES FUND						
Park Restroom Improvements	-	-	15,000	-	-	15,000
Parks Tables/Benches	-	15,000	-	-	-	15,000
Playground Improvements	-	-	10,000	-	10,000	20,000
Drinking Fountains/Shade Structures	-	-	10,000	-	10,000	20,000
Community Center Repairs	-	10,000	10,000	10,000	10,000	40,000
Fire Station #1 Repairs	-	22,000	-	-	-	22,000
Miscellaneous Repairs (City Hall, Police Station, Corp Yard)	-	15,000	20,000	20,000	20,000	75,000
TOTAL FACILITIES FUND	\$ -	\$ 62,000	\$ 65,000	\$ 30,000	\$ 50,000	\$ 207,000
VEHICLE REPLACEMENT FUND						
Police Patrol Vehicles	96,000	-	110,000	155,000	100,000	461,000
Public Works Vehicles	60,000	-	65,000	-	70,000	195,000
TOTAL VEHICLE REPLACEMENT FUND	\$ 156,000	\$ -	\$ 175,000	\$ 155,000	\$ 170,000	\$ 656,000
GAS TAX, SB-1, TDA FUNDS						
CIP Development	-	-	-	15,000	-	15,000
Semi-Annual Pavement Sealing	-	300,000	-	315,000	-	615,000
Semi-Annual Pavement Resurfacing	400,000	-	400,000	-	400,000	1,200,000
Sidewalk ADA Accessibility Program	60,000	60,000	60,000	60,000	60,000	300,000
Wheatland Road Complete Streets Project	30,000	25,000	-	-	-	55,000
Spenceville Road Culvert Replacement	200,000	-	-	-	-	200,000
Stormwater Permitting & Compliance	-	-	-	-	60,000	60,000
ADA Self Evaluation and Transition Plan	25,000	-	-	-	30,000	55,000
TOTAL GAS TAX, SB-1, TDA FUNDS	\$ 715,000	\$ 385,000	\$ 460,000	\$ 390,000	\$ 550,000	\$ 2,500,000
WATER FUND						
Water Main & Service Replacement Program	-	30,000	300,000	300,000	300,000	930,000
Clean & Recoat Tank #2	450,000	-	-	-	-	450,000
Well Rehabilitation & Supply Meters	-	50,000	-	-	-	50,000
Fire Hydrant Replacement Program	-	20,000	20,000	20,000	-	60,000
SCADA Maintenance and Upgrades	-	-	50,000	-	10,000	60,000
GIS Mapping System & Updates	-	30,000	10,000	10,000	10,000	60,000
Billing Software Updates	-	-	-	20,000	-	20,000
Replace Ancillary/Chemical Well Equipment	-	20,300	20,909	21,536	22,182	84,927
New Testing Stations	20,000	-	-	-	-	20,000
Chlorine Analyzers	60,000	-	-	-	-	60,000
Fire Pump and Hydrant Testing	5,000	-	-	-	-	5,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Jet-Vac	-	25,000	-	-	-	25,000
SCADA & Computer Hardware Updates	-	-	-	-	30,000	30,000
TOTAL WATER UTILITY FUND	\$ 535,000	\$ 225,300	\$ 400,909	\$ 371,536	\$ 372,182	\$ 1,904,927

CITY OF WHEATLAND
FISCAL YEAR 2026-2027

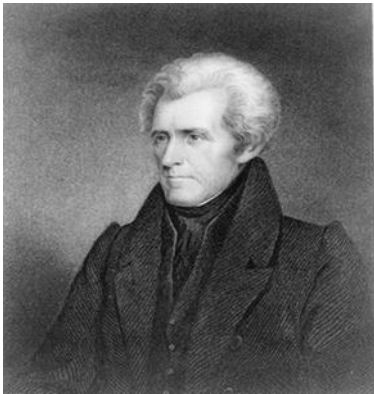
Capital Improvement Project Summary (continued)

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Five Year Total
WASTEWATER FUND						
Sewer System Model	-	-	-	-	80,000	80,000
Rehab Lift Stations	30,000	-	31,800	-	33,708	95,508
GIS System & Updates	-	40,000	10,000	10,000	10,000	70,000
Billing Software Updates	-	-	-	20,000	-	20,000
Malone Pump Station Bar Screen	50,000	-	-	-	-	50,000
WWTP Corkscrew Grinder & Press	150,000	-	159,000	-	-	309,000
WWTP Aerator Repair or Replace	-	-	-	-	-	-
Replace Headworks Influent Screen	-	-	65,000	-	-	65,000
Replace Malone Lift Station & Generator	-	-	120,000	530,000	-	650,000
CIP Development	-	15,000	-	15,000	-	30,000
Wastewater PIC Controllers	-	12,000	-	-	-	12,000
Portable Emergency Generator	-	50,000	-	-	-	50,000
Truck-Mounted Crane	-	25,000	-	-	-	25,000
Jet-Vac	-	25,000	-	-	-	25,000
Wastewater Collection Inflow and Infiltration	75,000	-	-	-	-	75,000
TOTAL WASTEWATER UTILITY FUND	\$ 305,000	\$ 167,000	\$ 385,800	\$ 575,000	\$ 123,708	\$ 1,556,508
GRANT/LOAN FUNDING						
Comprehensive Water Phase 2	135,000	-	-	-	-	135,000
South Yuba County Regional Wastewater Project	53,550,000	20,000,000	-	-	-	73,550,000
Wheatland Road Complete Streets Project	232,500	-	-	-	-	232,500
TOTAL GRANT FUNDS	\$ 53,917,500	\$ 20,000,000	\$ -	\$ -	\$ -	\$ 73,917,500
DEVELOPMENT IMPACT FEES						
South Yuba County Regional Wastewater Project	-	6,500,000	-	-	-	6,500,000
Stormwater CIP Development	40,000	15,000	-	15,000	-	70,000
Stormwater LID Improvement Standards	-	120,000	-	-	-	120,000
Stormwater Retention Basin and Pumps - South West	-	100,000	300,000	-	-	400,000
Hwy 65 & Main St. Intersection Improvements	-	-	250,000	347,100	57,850	654,950
McDevitt Traffic Signal Preemption	30,000	-	-	-	-	30,000
TOTAL DEVELOPMENT IMPACT FEES	\$ 70,000	\$ 6,735,000	\$ 550,000	\$ 362,100	\$ 57,850	\$ 7,774,950
UNFUNDED						
Wheatland Road Complete Streets Project	-	-	2,000,000	1,500,000	-	3,500,000
Spenceville Road Sidewalk Gap Closure	20,000	240,000	-	-	-	260,000
Spenceville Road Rehabilitation (5-miles)	-	350,000	-	4,000,000	7,000,000	11,350,000
Rehabilitate F, G and Third Streets	-	40,000	900,000	-	-	940,000
Wheatland Road Safety & Rehabilitation - Olive to Oakley	2,700,000	-	-	-	-	2,700,000
Resurface A Street - UPRR to Maint Street	560,000	-	-	-	-	560,000
Hwy 65 & Maint Street Intersection Improvements	-	-	-	2,652,900	442,150	3,095,050
TOTAL UNFUNDED	\$ 3,280,000	\$ 630,000	\$ 2,900,000	\$ 8,152,900	\$ 7,442,150	\$ 22,405,050
TOTAL	\$ 58,978,500	\$ 28,204,300	\$ 4,936,709	\$10,036,536	\$ 8,765,890	\$ 110,921,935



"But you must remember, my fellow-citizens, that eternal vigilance by the people is the price of liberty, and that you must pay the price if you wish to secure the blessing."

- Andrew Jackson



Andrew Jackson
1829-1836
Seventh President of the United States



City Council Meeting Staff Report

Meeting Date: June 9, 2026

SUBJECT: Consideration and Adoption of Resolution Authorizing Adoption of Revised City of Wheatland Conflict of Interest Code

PREPARED BY: Gavin Ralphs, Deputy City Attorney

RECOMMENDATION:

Staff recommends that the Wheatland City Council consider adoption of a resolution adopting a revised City of Wheatland Conflict of Interest Code.

DISCUSSION:

The California Political Reform Act requires all local government agencies to review their Conflict of Interest Codes (Code) biennially. Accurate disclosure is essential for monitoring whether officials have potential conflicts of interest and for maintaining public trust in government. The biennial review ensures that the City’s Code includes disclosure by those officials who make, or participate in making, governmental decisions.

The City’s biennial review of its Conflict of Interest Code is scheduled for even-numbered years. The City Attorney’s Office has prepared proposed amendments to the Code to: (1) incorporate the requirements enacted by SB 852 requiring certain public officials who manage public investments to file Statements of Economic Interests electronically with the Fair Political Practices Commission; (2) update the Code’s provisions and terminology; and (3) revise designated positions and disclosure categories applicable to certain staff positions subject to the Code’s reporting requirements.

The Code has been formatted to include a cover page and an appendix containing the reporting position designations and related explanatory text, with FPPC regulations incorporated by reference.

FISCAL IMPACT:

None.

ATTACHMENTS:

- A. Resolution w/Exhibit

Attachment 'A'

RESOLUTION NO. 26-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WHEATLAND ADOPTING REVISED CITY OF WHEATLAND CONFLICT OF INTEREST CODE

WHEREAS, Government Code Section 87300 requires each local public agency to adopt and promulgate a Conflict of Interest Code pursuant to the Political Reform Act for the purpose of ensuring that agency officials subject to the statute disclose economic interests that might be involved in the making or in the participation of making decisions that may foreseeably have a material effect on each official’s financial interest; and

WHEREAS, the City has received its biennial notice from the Fair Political Practices Commission that the City Attorney must review the City’s Conflict of Interest Code and determine if the Code needs to be amended ; and

WHEREAS, the City’s existing Conflict of Interest Code has been revised to incorporate the requirements enacted by SB 852, which require certain public officials who manage public investments to file Statements of Economic Interests electronically with the Fair Political Practices Commission; and to update the Code’s provisions, terminology, and applicable reporting categories for certain City staff subject to the Code’s disclosure requirements.

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

1. The foregoing recitals are true and correct.
2. The City Council hereby adopts the revised City Conflict of Interest Code attached hereto, which is intended to supersede the amended conflict of interest code adopted by the Board on January 28, 2025, and all other prior inconsistent codes or resolutions.

The foregoing resolution was adopted by the City Council of the City of Wheatland at a regular meeting held on the 9th day of June 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

The foregoing resolution is hereby approved.

Lisa McIntosh, Mayor

ATTEST:

Josie Camacho, City Clerk

CITY OF WHEATLAND
Conflict of Interest Code

Revised: June 9, 2026

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission (“FPPC”) has adopted a regulation, Section 18730 of Title 2 of the California Code of Regulations, which contains the terms of a standard conflict of interest code. This regulation can be incorporated by reference into any agency’s code without publication in full within the code. After public notice and hearing, Section 18730 may be amended by the FPPC to conform to amendments in the Political Reform Act. Therefore, the terms of that regulation, Title 2, section 18730 of the California Code of Regulations and any amendments to it duly adopted by the FPPC from time to time are hereby incorporated by reference in full into this code and will be applied in accordance with the provisions existing on the date that any issue arising under this code adopted by the City of Wheatland City Council must be addressed. This cover page, the referenced and incorporated FPPC regulation, and the Appendix, which is attached hereto and incorporated herein, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the City of Wheatland.

Recognizing that different positions have different levels of authority and responsibility, the Appendix to this Conflict of Interest Code establishes three categories of disclosure under which positions are designated based on the scope of their decision-making authority. Positions with no significant decision-making responsibility are classified as exempt, and are not required to file reports under this Code.

Non-exempt positions listed in the attached Appendix are designated as persons who are deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest. Consultants are also subject to the disclosure requirements of this Conflict of Interest Code if they are in a position to make decisions, or influence decisions, that could have an effect on their financial interest.

CITY OF WHEATLAND
CONFLICT OF INTEREST CODE

APPENDIX OF DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES

Designated Positions

~~The positions listed below are designated as persons who are deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest. Persons holding designated positions listed below will disclose interests and investments in accordance with the corresponding disclosure categories as defined below. The following are designated positions within the City of Wheatland which involve or may involve the making or participating in the making of decisions which may foreseeably have a material effect on any financial interest and the specific types of investments, interest in real property, and sources of income which are reportable.~~

Each listed designated position must disclose on appropriate FPPC forms filed with the City Clerk the disclosure information required by his or her Assigned Disclosure Category.

List of Designated Positions

Assigned Disclosure Categories

City Clerk	___ 1 ₂
Public Works Director	___ 1 ₄
Planning Director	_ 1, ₃
City Engineer	_ 1, _{2,3}
City Consultants (Determined by City Manager)	1, 2, 3
Chief of Police	___ 1

Positions listed in Government Code Section 87200 (i.e. City Councilmembers, Planning Commissioners, City Managers, City Attorneys, City Treasurers, and other public officials who manage public investments, which includes the City Finance Director and Investment Management Consultants¹) are not required to be included in the list of designated positions under the City’s code because persons holding these positions must file their FPPC Form 700 electronically with the FPPC~~are required to file Form 700 pursuant to state law. An individual holding one of the above-listed positions may contact the FPPC for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly.~~

Disclosure Categories

¹ Investment Management Consultants include Consultants that direct the investment of City funds, formulate or approve City investment policies, approve or establish guidelines for City asset allocation, or approve City investment transactions. (2 C.C.R. section 18700.3(b)(1) & (e))

Category 1 - Full Disclosure: All persons in this disclosure category will disclose all interests in real property within two miles of the City’s boundaries, as well as all investments, business positions in business entities and sources of income, including receipt of gifts, loans and travel payments, from all sources.

~~A designated employee in this category must report all investments, interests in real property, personal income, business entity income, and business positions which he or she is a director, officer, partner, trustee, employer or holds any positions of management. Archive~~

Category 2 – Positions with Significant Contracting and Policy Authority But Without Authority Over Acquisition of Interests in Real Property: All persons in this disclosure category will disclose all investments, business positions in business entities and sources of income, including receipt of gifts, loans and travel payments, in or from all sources that provide goods, equipment or services, including training or consulting services, of the type utilized by the City.

~~An employee in this category could possibly have a conflict of interest due to an interest in a supplier of goods, materials or services to the City. Investments in any business entity supplying such goods and services to the affected employee’s department within the previous on year period are to be disclosed, if the value of such goods or services provided to the City exceeds the sum of \$5,000.00 during the previous twelve (12) month period.~~

Category 3 – Positions with Specific Contracting or Policy Authority or Who Participate in Making Specific Contracts or Policies: All positions in this category will disclose all investments, business positions in business entities and sources of income, including the receipt of gifts, loans and travel payments, in or from all sources that provide services and supplies of the type utilized by the department or programs administered or managed by the designated position.

Consultants. “Consultant” means an individual who, pursuant to a contract with the City, either: (A) Makes a governmental decision whether to: (1) approve a rate, rule, or regulation; (2) adopt or enforce a law; (3) issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement; (4) authorize the City to enter into, modify, or renew a contract provided it is the type of contract that requires City approval; (5) grant City approval to a contract that requires City approval and to which the City is a party, or to the specifications for such a contract; (6) grant City approval to a plan, design, report, study, or similar item; or (7) adopt or grant City approval of policies, standards, or guidelines for the City, or for any subdivision thereof; or (B) Serves in a staff capacity with the City and in that capacity participates in making a governmental decision as defined in California Code of Regulations, Title 2, Section 18702.2 or performs the same or substantially all the same duties for the City that would otherwise be performed by an individual holding a position specified in the City’s conflict of interest code under Government Code Section 87302.—~~(See 2 CCR 18701(a)(2).)~~²

² A consultant serves in a staff capacity only if he or she has an on-going relationship with the City. A consultant who works on one project or a limited range of projects for the City is not deemed a consultant subject to the reporting requirements of this code unless the project or projects extend over a substantial period of time, generally more than one year. (See *Smith* Advice Letter, FPPC No. I-99-316; *Travis* Advice Letter, FPPC No. A-96-053; *Randolph* Advice Letter, FPPC No. A-95-045.)

“Consultants” are included in the list of designated positions and must disclose interests and investments in accordance with the broadest disclosure category in the City’s conflict of interest code, subject to the following limitation: The City Manager may determine in writing that a particular consultant, although a “consultant” and “designated position,” nevertheless is hired or retained to perform a range of duties that is limited in scope and therefore is not required to comply with any or some of the disclosure requirements described in this section. The City Manager’s written determination will include a description of the consultant’s duties, ~~and, and~~ based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and will be retained for public inspection in the same manner and location as the City’s conflict of interest code as required by Government Code Section 81008. ~~A consultant (other than City officials who are also consultants) shall be required to make the disclosure required by this Code prior to the award by the City of any contract with such consultant.~~

New Position Added or New Consultant Hired Without Code Revision. If the City creates a new position that requires disclosure under this code without simultaneously amending the code, the employee appointed to fill such a position will file a Form 700 Assuming Office Statement and thereafter file annual Form 700 Disclosure of Economic Interest Statements using the broadest disclosure category until the City amends the code to designate the position and, if warranted, to authorize more narrow disclosure for the position. Alternatively, the City Manager may designate for any such position or consultant narrower disclosure obligations using a FPPC Form 804 (New Hire) or Form 805 (New Consultant) as appropriate. (See 2 CCR 18734.)

Conflict of Interest Provisions for Architectural and Engineering Services Administration and Procurement For Federal and State Funded Transportation Projects

The following provisions of the City's Conflict of Interest Code shall apply to city officials, employees, and those that provide city services for the City of Wheatland–, and these provisions shall be implemented on all federally and state-funded transportation projects. In the procurement of contracts for architectural and engineering (A&E) services for projects involving federal-aid highway funds, the City has developed these code provisions to prevent fraud, waste, and abuse. The intent of this section is to comply with federal regulations and the State of California Department of Transportation (Caltrans) Local Assistance Procedures Manual. This section applies to all City employees (including the contract administrator and consultants performing as City staff) engaged in the award and administration of federal-aid highway funded contracts, and is intended to prevent conflicts of interest in accordance with 23 CFR 172.7(b)(4).

I. Local Assistance Procedures Manual (LAPM) Chapter 10

The City shall comply with the procedures contained within Caltrans’ Local Assistance Procedures Manual Chapter 10 relating to the procurement and management of engineering services contracts on federally and state funded projects.

II. Contract Administrator

The City Engineer shall serve as the Contract Administrator and have authority over advertising, selection, and management of consultant contracts. The City Engineer shall also have primary

responsibility for ensuring compliance with the LAPM and associated federal and state regulations related to the procurement and management of consultant services contracts.

Proposing consultants shall disclose any financial, business, or other relationship with the City that may have an impact upon the outcome of a contract or the construction project. Consultants shall also list current clients who may have a financial, business or other interest in the outcome of the contract or the construction project that will follow. Consultants shall disclose any financial, business or other interest in any real property acquired for the project. Consultants shall disclose any financial, business or other interest with any construction company that might submit a bid on the construction project.

Any City employee or agent who works in association with a project (procurement, management or administration) shall disclose any direct or indirect financial, business or other personal interest in connection with the contract or construction project. City employees or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from the consultant or parties to sub-agreements.

Any projects involving federal funds shall comply with the provisions of the Code of Federal Regulation 23 CFR 172.7(b)(4) in addition to all other provisions of the City's conflict of interest code. The City reserves the right to add additional prohibitions relative to real, apparent or potential conflicts of interest that arise.

Violations to this section of the City's Conflict of Interest code shall be subject to penalties to the extent allowed and required by State and local laws.

In the event that a conflict of interest occurs resulting from changes in personnel, contract changes, or other unforeseen conditions, the Contract Administrator shall immediately take steps to remedy the conflict including suspension of work and/or termination of contracts and shall promptly notify in writing Caltrans Division of Local Assistance of the conflict of interest and steps to remedy and resume the work.

It is the intent of these code provisions to ensure the absence of fraud, waste and abuse on federal and state funded transportation projects. As such, these policies will be updated if new regulations are developed but not included in the LAPM. Revisions to these policies will be included in new contracts procured through these policies or will be included by amendment into existing contracts as determined appropriate by the Contract Administrator.