



CITY OF WHEATLAND

CITY COUNCIL MEETING STAFF REPORT October 24, 2023

SUBJECT: Budget Status Report
PREPARED BY: Steve Wong, Finance Director

Recommendation

Receive and file the Budget Status Report for the fiscal year ended June 30, 2023 and the quarter ended September 30, 2023.

Background

The FY 2023-24 budget was adopted by the City Council at its June 27, 2023 meeting. The FY 2023-24 budget identified projected revenues and expenses for the 2022-23 fiscal year and beginning fund balances for Fiscal Year 2023-24. While unaudited, with the actual numbers for the 2022-23 fiscal year now available, it is an appropriate time to review the City’s financial status at the end of the last fiscal year. This report also includes actual activity for the General Fund for the first three months of the 2023-24 fiscal year, through September 30, 2023.

Discussion

General Fund

General Fund unaudited revenues for Fiscal Year 2022-23 totaled \$2,907,158 which was \$354,970 over the amount budgeted. due mainly to higher than anticipated revenue from property taxes, transaction taxes, excise taxes and interest earnings. Actual second quarter (April 1-June 30, 2023) Transactions Sales Tax revenue was substantially higher than budgeted or projected (\$153,730 over projected). Upon review, it was observed that the top three sales tax generators for this period do not have a physical presence in the City. The City’s sales tax consultant, Hdl, has been asked to research these allocations. In the meantime, the City maintains a reserve for Contingent Sales Taxes. General Fund interest income was also significantly greater than projected, and much higher than the amount received in the prior year, \$36,877, over six and a half times the 2021-22 interest income revenue of \$5,662.

For FY 2022-23, General Fund expenditures totaled \$2,490,174 which was \$58,503 under the budgeted amount. Most departments spent less than budgeted or projected except for the Police Department which spent 0.6% (\$8,682) over budget, but less than their previously projected expenses. For Fiscal Year 2022-23, the General Fund fund balance (unaudited) increased by \$494,291 to \$2,364,220, significantly better than the previously projection of \$2,043,595.

At the end of the first quarter of Fiscal Year 2023-24, General Fund revenues totaled \$189,606, 7 percent of the annual budgeted amount. It is still too early in the 2023-24 fiscal year to perform much serious analysis on revenues and expenses. Property tax revenue is not received until late December or early January. Excise Tax revenue of \$63,326 has been received from new construction (the 2023-24 budget assumed zero revenues in this account) and the CIRA (California Intergovernmental Risk Authority) grant funds have been added to the budget per the September 12, 2023 Council authorization.

General Fund expenditures totaled \$ 725,147 (27 percent of the annual budget) during the first quarter of this fiscal year. Year-to-date expenses for the Administration Department are high because the annual insurance premium was paid to CIRA in July. Likewise, the Fire Department expenses are 100% expended as the full 2023-24 City payment to the Wheatland Fire Authority was also made in July.

The General Fund 10-Year Financial Forecast will be updated and presented to the City Council with the next quarterly budget status report.

Enterprise Funds

The Water and Wastewater (Sewer) operating funds are presented on their own separate page. For these budget reports, the reported net position or fund balance number has been modified to report the functional cash balances available for appropriation. The Transfers In/Out/Adjustments amounts are modifications to the previous reports for depreciation expenses, debt payments and compensated absences. While the ending balances exceed \$1,000,000 in both funds, depreciation is, and has not been funded, for major maintenance, repair and eventual replacement of the existing assets in the funds.

Other Funds

The All Funds Summary pages follow the same format as the Enterprise Funds were reported, the top row for each fund being the 2022-23 projections reported and used in developing the 2023-24 Annual Budget and the second row for each fund reporting the 2022-23 actual amounts that are now known. The 2023-24 Adopted Budget numbers are not modified except for the Enterprise Funds previously discussed. This format is used for Special Revenue funds, the Special Revenue Impact Fee funds and selected Project funds, those funds with City financial participation. The other Project Funds that are grant or developer funded followed the Adopted Budget and do not have two rows. The street related funds may need modification in the future as 2022-23 approved

activity was completed in 2023-24 and the Impact Fee funds will be adjusted as the Caliterra Impact fees are distributed.

Fiscal Impact

There are no fiscal impacts from receiving and filing the attached report.

Attachments

1. Budget Status Report.

CITY OF WHEATLAND
Fiscal Year 2023-2024
General Fund Revenues

	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Actual 2022/2023	Adopted Budget 2023/2024	Actual Thru 9/30/23	% of Budget
TAX REVENUE									
1	415,627	439,173	486,524	462,200	555,000	593,120	582,750	-	0%
2	356,667	375,881	387,286	402,775	340,000	316,018	357,000	-	0%
3	297,968	366,482	330,985	360,500	360,500	369,766	378,525	27,822	7%
4	420,348	559,196	561,059	540,750	560,000	713,730	586,000	49,495	8%
5	118,257	126,639	142,337	140,000	140,000	144,424	147,000	-	0%
6	11,901	15,758	11,191	12,000	12,000	11,989	12,000	8,481	71%
7	13,203	19,055	23,846	21,000	12,500	19,300	13,000	(6,021)	-46%
8	3,349	1,336	102,445	-	93,511	93,511	-	63,326	100%
9	1,639,320	1,903,520	2,045,673	1,939,225	2,073,511	2,261,858	2,078,275	143,103	7%
FEES, CHARGES, AND REIMBURSEMENTS									
10	4,974	5,939	9,104	4,000	3,615	3,615	3,615	5,206	144%
11	-	-	325	-	-	-	-	-	0%
12	16,741	18,573	16,000	10,000	12,500	13,500	12,500	5,000	40%
13	2,833	2,832	2,940	2,800	3,500	3,430	3,500	3,341	95%
14	697	210	1,200	-	300	292	300	337	112%
15	45,892	72,301	69,033	72,450	86,001	86,001	90,301	-	0%
16	5,510	6,807	9,624	7,000	5,000	4,333	5,000	1,210	24%
17	750	842	596	1,000	2,900	2,879	1,000	133	13%
18	3,111	3,655	1,794	1,000	2,700	3,931	2,700	106	4%
19	11,952	13,550	17,842	19,000	19,056	19,056	19,000	5,237	28%
20	3,236	2,150	2,263	1,500	1,400	1,609	1,400	125	9%
21	2,931	2,670	4,170	4,170	7,000	3,813	7,000	-	0%
22	-	-	-	-	-	-	38,000	-	0%
23	5,848	1,003	33,055	72,000	72,000	65,761	81,000	-	0%
24	-	45,421	235	-	3,585	3,585	-	-	0%
25	49,056	51,557	56,602	56,000	53,100	49,784	53,100	10,318	19%
26	5,805	(235)	14,255	15,000	10,000	11,801	11,000	10,889	99%
27	2,100	900	3,100	2,200	3,125	3,625	3,125	1,000	32%
28	38,732	22,554	30,333	15,000	3,500	8,452	3,500	2,490	71%
29	200,168	250,729	272,511	283,120	289,226	285,467	336,041	45,392	14%
30	41,554	10,810	5,662	7,000	30,000	36,877	30,000	1,111	4%
OTHER REVENUE									
31	243,791	259,442	295,326	302,243	310,000	322,956	325,500	-	0%
32	22,000	38,748	10,887	20,600	20,600	-	20,600	-	0%
33	265,791	298,190	306,213	322,843	330,600	322,956	346,100	-	0%
34	2,146,833	2,463,249	2,630,659	2,552,188	2,723,337	2,907,158	2,790,416	189,606	7%

CITY OF WHEATLAND
Fiscal Year 2023-2024
General Fund Summary

	Actual 2020/2021	Actual 2021/2022	Adopted Budget 2022/2023	Projected 2022/2023	Actual 2022/2023	Adopted Budget 2023/2024	2023-24 Actual Thru 9/30/23	% of Budget
REVENUES								
1 Taxes	1,903,520	2,045,673	1,939,225	2,073,511	2,261,858	2,078,275	143,103	7%
2 Fees, Charges, and Reimbursements	250,729	272,511	283,120	289,226	285,467	336,041	45,392	14%
3 Interest Earnings	10,810	5,662	7,000	30,000	36,877	30,000	1,111	4%
4 Other Revenue	298,190	308,213	322,843	330,600	322,956	346,100	-	0%
5 Total Revenue	2,463,249	2,630,059	2,552,188	2,723,337	2,907,158	2,790,416	189,606	7%
EXPENSES								
BY DEPARTMENT								
6 City Council	10,714	8,091	14,117	14,614	7,766	14,400	1,844	13%
7 Administration	333,485	323,661	401,744	428,428	360,001	437,210	128,756	29%
8 Finance	150,479	159,419	154,360	135,212	108,002	142,561	21,536	15%
9 Community Development	161,024	209,837	219,610	265,063	199,304	216,446	34,783	18%
10 Building Inspection	1,747	254	-	-	-	-	-	0%
11 Police	1,395,237	1,329,614	1,393,987	1,443,158	1,402,669	1,468,691	310,931	21%
12 Fire	160,210	165,817	179,580	179,580	179,580	190,804	190,804	100%
13 Public Works	63,833	56,116	96,152	65,927	57,184	106,150	8,888	8%
14 Parks	77,250	74,018	89,127	105,474	78,989	99,644	27,605	28%
15 Total Expenses	2,353,979	2,326,827	2,548,677	2,637,456	2,393,505	2,675,906	725,147	27%
16 Net income before Capital Items	109,270	303,232	3,511	85,881	513,653	114,510	(535,541)	
17 Capital Items	318,190	42,098	-	-	98,185	-	-	
TRANSFERS IN/(OUT)								
18 Transfer In - SLES	211,546	-	140,000	310,000	310,000	170,000	-	
19 Transfer Out - Street Maintenance	(60,000)	-	(60,000)	(120,000)	(120,000)	(65,431)	-	
20 Transfer Out - Other	(7,336)	-	-	-	-	-	-	
21 Transfer Out - Landscape Districts	(29,000)	-	(26,078)	(52,156)	(52,156)	(31,229)	-	
22 Transfer Out - McDevitt Park	(50,000)	-	-	(110,538)	(60,537)	-	-	
23 Transfer Out - Little League Lights	-	-	-	-	-	-	-	
24 Total Transfers	65,210	0	53,922	27,306	77,307	73,340	0	
25 Total Increase (Decrease) to Fund	(143,710)	261,134	57,433	113,187	492,775	187,850	(535,541)	
FUND BALANCE								
26 Beginning Fund Balance	1,752,505	1,608,795	1,754,060	1,869,929	1,869,929	1,983,116	2,362,704	
27 Ending Fund Balance	1,608,795	1,869,929	1,811,493	1,983,116	2,362,704	2,170,966	1,827,163	
28 Reserved for CIRA SIR	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
29 Reserved for Contingent Sales Tax	401,858	401,858	401,858	401,858	401,858	401,858	401,858	
30 Reserve (40% of expenses)	941,592	930,731	1,053,902	1,054,982	957,402	1,070,362	200,000	
31 Vehicle & Technology replacement	0	0	100,000	100,000	100,000	100,000	200,000	
32 Unreserved	235,345	507,340	225,733	396,275	873,444	468,746	468,746	
33 Ending Fund Balance	1,808,795	1,869,929	1,811,493	1,983,116	2,362,704	2,170,966		

CITY OF WHEATLAND
Fiscal Year 2023-2024

Enterprise Funds Summary

	Actual			2022-2023			2023-2024 Adopted Budget			Estimated June 30, 2024 Fund Balance	
	July 1, 2022 Fund Balance	Revenues	Expenses	Revenues	Expenses	Transfers In/Out/ Adjustments	July 1, 2023 Fund Balance	Revenues	Expenses		Transfers In/Out/ Adjustments
Enterprise Funds											
Water (Net Position), Projected	1,352,746	1,381,486	1,209,125			-	1,525,107	1,248,000	1,256,471	-	1,516,636
Water (Cash Basis), 2022-23 Actual	789,463	1,234,387	1,103,154			98,284	1,018,980	1,248,000	1,256,471	110,000	1,120,509
Wastewater (Net Position), Projected	2,234,262	1,194,916	1,288,606			-	2,143,098	1,086,000	1,344,608	-	1,894,490
Wastewater (Cash Basis), 2022-23 Actual	903,317	1,107,021	1,183,230			242,303	1,069,411	1,086,000	1,344,608	260,000	1,070,803

CITY OF WHEATLAND
Fiscal Year 2023-2024
All Funds Summary

	Actual		2022-2023		2023-2024 Adopted Budget		Estimated	
	July 1, 2022		July 1, 2023		June 30, 2024		June 30, 2024	
	Fund Balance	Revenues	Expenses	Transfers In/Out	Revenues	Expenses	Transfers In/Out	Fund Balance
General Fund								
1 General Fund, 2022-23 Projected	1,930,408	2,723,337	2,637,456	27,306	2,752,416	2,637,905	73,340	2,231,446
2 General Fund, 2022-23 Actual	1,869,929	2,907,158	2,490,174	77,307	2,752,416	2,637,905	73,340	2,552,071
Enterprise Funds								
3 Water (Net Position), 2022-23 Projected	1,352,746	1,381,486	1,209,125	-	1,248,000	1,256,471	-	1,516,636
4 Water (Cash Basis), 2022-23 Actual	789,463	1,234,387	1,103,154	98,284	1,248,000	1,256,471	110,000	1,120,509
5 Wastewater (Net Position), 2022-23 Projected	2,234,262	1,194,916	1,288,606	-	1,086,000	1,344,608	-	1,884,490
6 Wastewater (Cash), 2022-23 Actual	903,317	1,107,021	1,183,230	242,303	1,086,000	1,344,608	260,000	1,070,803
7 Water Distribution Impact, 2022-23 Projected	240,354	18,109	-	-	6,000	-	-	264,463
8 Water Distribution Impact, 2022-23 Projected	240,354	19,348	-	-	6,000	-	-	265,702
9 Sewer Collection Impact, 2022-23 Projected	4,146,913	100,000	70,000	-	100,000	60,000	-	4,220,214
10 Sewer Collection Impact, 2022-23 Actual	4,146,913	136,395	50,705	-	100,000	60,000	-	4,272,603
11 Wastewater Treatment Impact, 2022-23 Projected	363,159	6,500	-	-	7,500	-	-	377,159
12 Wastewater Treatment Impact, 2022-23 Projected	363,159	8,252	-	-	7,500	-	-	378,911
Special Revenue Funds								
13 Street Maintenance (Gas Tax), 2022-23 Projected	12,853	91,100	201,001	120,000	102,100	182,855	65,431	7,627
14 Street Maintenance (Gas Tax), 2022-23 Actual	12,853	109,543	166,961	120,000	102,100	182,855	65,431	60,110
15 SB1 Road Maintenance, 2022-23 Projected	157,288	76,839	12,000	-	93,500	11,000	(80,000)	224,627
16 SB1 Road Maintenance, 2022-23 Actual	157,288	80,342	1,000	-	93,500	11,000	(80,000)	239,130
17 Transportation Development Act, 2022-23 Projected	71,552	236,100	-	-	69,300	-	(304,200)	72,762
18 Transportation Development Act, 2022-23 Actual	71,552	43,749	42,290	-	69,300	-	(304,200)	(161,889)
19 Community Development Block Grant, 2022-23 Projected	142,209	50	-	-	50	-	-	142,309
20 Community Development Block Grant, 2022-23 Actual	142,209	64	-	-	50	-	-	142,323
21 Economic Development, 2022-23 Projected	24,541	26,957	29,000	-	39,500	35,500	-	26,498
22 Economic Development, 2022-23 Actual	24,541	26,957	28,100	-	39,500	35,500	-	27,398
23 General Plan Update, 2022-23 Projected	22,455	450	100,125	350,000	100,250	375,000	-	(1,970)
24 General Plan Update, 2022-23 Actual	22,455	508	75	350,000	100,250	375,000	-	98,138
25 Supplemental Law Enforcement, 2022-23 Projected	166,061	170,807	-	(310,000)	161,000	-	(170,000)	17,868
26 Supplemental Law Enforcement, 2022-23 Actual	166,061	172,099	-	(319,968)	161,000	-	(170,000)	9,192
27 Pumpkin Farm Joint Admission, 2022-23 Projected	95,261	59,634	51,315	-	62,201	9,785	(80,000)	75,996
28 Pumpkin Farm Joint Admission, 2022-23 Actual	95,261	60,107	54,985	-	62,201	9,785	(80,000)	72,799

CITY OF WHEATLAND
 Fiscal Year 2023-2024
 All Funds Summary

	Actual		2022-2023				2023-2024 Adopted Budget				Estimated			
	July 1, 2022		Revenues		Expenses		Transfers		Revenues		Expenses		Transfers	
	Fund Balance						In/Out						In/Out	Fund Balance
29 Wheatland Community Garden, 2022-23 Projected	42,813		1,225						1,050					45,088
30 Wheatland Community Garden, 2022-23 Actual	42,813		1,416						1,050					45,279
31 Pool Operations, 2022-23 Projected	1,027,722		20,000						20,000					1,067,722
32 Pool Operations, 2022-23 Actual	1,027,722		22,213						20,000					1,069,935
33 Heritage Oaks West, 2022-23 Projected	3,341		75						75					3,491
34 Heritage Oaks West, 2022-23 Actual	3,341		84						75					3,500
35 Caliterra Ranch, 2022-23 Projected	897		45,625		49,116									(2,594)
36 Caliterra Ranch, 2022-23 Actual	897		56,899		60,389									(2,593)
37 Wheatland Landscape District, 2022-23 Projected	(15,362)		60,100		73,995		14,238		71,181		81,192		17,844	(7,186)
38 Wheatland Landscape District, 2022-23 Actual	(15,362)		59,951		64,895		14,238		71,181		81,192		17,844	1,765
39 Park Place Landscape District, 2022-23 Projected	(22,302)		55,505		68,360		37,918		46,465		64,109		14,883	0
40 Park Place Landscape District, 2022-23 Actual	(22,302)		50,946		66,129		37,918		46,465		64,109		14,883	(2,328)
41 Wheatland CFD 2015-1, Caliterra Ranch, 2022-23 Projected	54,369		68,113		93,737				71,449		80,166			20,028
42 Wheatland CFD 2015-1, Caliterra Ranch, 2022-23 Actual	54,369		135,445		79,977				71,449		80,166			101,120
Special Revenue Impact Funds														
43 Bear River Impact, 2022-23 Projected	(43,997)													(43,997)
44 Bear River Impact, 2022-23 Actual	(43,997)													(43,997)
45 Regional Bypass Impact, 2022-23 Projected	18,674		400						400					19,474
46 Regional Bypass Impact, 2022-23 Actual	18,674		424						400					19,498
47 Storm Drainage Impact, 2022-23 Projected	70,925		1,400						1,500					73,825
48 Storm Drainage Impact, 2022-23 Actual	70,925		1,610						1,500					74,035
49 Road Circulation Impact, 2022-23 Projected	273,981		3,000						3,200					280,181
50 Road Circulation Impact, 2022-23 Actual	273,981		3,382						3,200					280,563
51 City Hall Facilities Impact, 2022-23 Projected	153,603		75						85					153,763
52 City Hall Facilities Impact, 2022-23 Actual	153,603		82						85					153,770
53 Vehicles and Equipment Impact, 2022-23 Projected	473		10						10					493
54 Vehicles and Equipment Impact, 2022-23 Actual	473		11						10					494
55 Public Works Facilities Impact, 2022-23 Projected	5,654		110						120					5,884
56 Public Works Facilities Impact, 2022-23 Actual	5,654		128						120					5,902
57 Law Enforcement Facilities Impact, 2022-23 Projected	6,485		125						150					6,760
58 Law Enforcement Facilities Impact, 2022-23 Actual	6,485		147						150					6,782

CITY OF WHEATLAND
Fiscal Year 2023-2024
All Funds Summary

	Actual		2022-2023		2023-2024 Adopted Budget		Estimated		
	July 1, 2022	July 1, 2023	Revenues	Expenses	Revenues	Expenses	July 1, 2023	June 30, 2024	
	Fund Balance	Fund Balance	In/Out	In/Out	In/Out	In/Out	Fund Balance	Fund Balance	
59 Fire Department Facilities Impact, 2022-23 Projected			380	-	400	-	(56,136)	(55,736)	
60 Fire Department Facilities Impact, 2022-23 Actual	(56,516)	(56,516)	431	-	400	-	(56,085)	(55,685)	
61 Parkland Facilities Impact, 2022-23 Projected	14,434	14,434	300	-	300	-	14,734	15,034	
62 Parkland Facilities Impact, 2022-23 Actual	14,434	14,434	328	-	300	-	14,762	15,062	
63 Public Meeting Facilities Impact, 2022-23 Projected	(188,061)	(188,061)	250	-	275	-	(187,811)	(187,536)	
64 Public Meeting Facilities Impact, 2022-23 Actual	(188,061)	(188,061)	271	-	275	-	(187,790)	(187,515)	
65 Caliterra Subdivision Impact, 2022-23 Projected	426,860	426,860	649,716	-	-	-	1,076,596	1,076,596	
66 Caliterra Subdivision Impact, 2022-23 Projected	426,860	426,860	741,240	-	-	-	1,166,120	1,166,120	
<u>Project Funds</u>									
67 Comprehensive Drinking Water, 2022-23 Projected	(183,023)	(183,023)	429,425	356,402	517,957	517,957	-	-	
68 Comprehensive Drinking Water, 2022-23 Actual	(183,023)	(183,023)	467,750	256,956	517,957	517,957	137,771	137,771	
69 Regional Sewer Design/Environmental, 2022-23 Projected	(611,600)	(611,600)	2,191,428	1,379,828	530,805	530,805	-	-	
70 Regional Sewer Design/Environmental, 2022-23 Actual	(611,600)	(611,600)	1,469,387	1,437,806	530,805	530,805	51,581	51,581	
71 COVID 19 / ARPA, 2022-23 Projected	463,252	463,252	463,252	373,226	-	-	93,278	93,278	
72 COVID 19 / ARPA, 2022-23 Actual	463,252	463,252	463,252	0	(460,000)	(460,000)	210,930	60,930	
73 First Street Sr. Housing (HOME), 2022-23 Projected	0	0	531	531	85,000	85,000	-	-	
74 First Street Sr. Housing (HOME), 2022-23 Actual	0	0	3,753	3,753	85,000	85,000	-	-	
75 2023 Pavement Maintenance, 2022-23 Projected	0	0	-	5,300	60,000	518,900	(5,300)	-	
76 2023 Pavement Maintenance, 2022-23 Actual	0	0	-	20,697	60,000	518,900	(20,697)	(15,397)	
<u>Project Funds (Other)</u>									
77 Tobacco Grant	1,435	1,435	-	-	-	-	1,435	-	
78 AB 1600 Update	13,278	13,278	-	4,560	-	-	8,718	-	
79 McDevitt & Wheatland Park Impr.	18,171	18,171	177,952	256,661	11,282	20,000	50,000	50,000	
80 6th Cycle Housing Element Update	0	0	4,488	4,488	-	-	-	-	
81 Caliterra Design Review	0	0	306	306	-	-	-	-	
82 Bishop's annexation	0	0	1,130	1,130	-	-	-	-	
83 Little League Lights	0	0	161,723	161,723	-	-	-	-	
84 Bear Ridge Family Apts	0	0	76,356	76,356	40,000	40,000	-	-	
85 Main St/Hwy 65 Gas Station	0	0	175	175	-	-	-	-	
86 REAP Housing Rezone	0	0	7,961	7,961	-	-	-	-	
87 Caliterra Khov	0	0	156,354	163,699	-	-	(7,345)	-	
88 SYTIA	0	0	19,300	19,644	-	-	(344)	-	
89 Heritage Oaks East, Lewis	0	0	9,142	9,142	300,000	300,000	-	-	
90 Wheatland Road Complete Streets, Design	0	0	1,000	1,000	249,000	249,000	-	-	
91 Bear Ridge Tentative Map	0	0	84	84	-	-	-	-	

CITY OF WHEATLAND
 Fiscal Year 2023-2024
 All Funds Summary

	Actual		2022-2023		2023-2024 Adopted Budget		Estimated	
	July 1, 2022	July 1, 2023	Revenues	Expenses	Revenues	Expenses	July 1, 2023	June 30, 2024
	Fund Balance	Fund Balance					Fund Balance	Fund Balance
92 Sunrise Orchards	0	11,026	11,026	11,026	-	-	-	-
93 Pottery World/Avoca Orchards	2,110	22,891	22,891	25,705	30,704	30,000	(704)	-
94 1973 Highway 65	325	520	520	520	24,675	25,000	325	-
95 503 Main St Rezone	0	4,393	4,393	4,393	-	-	-	-
96 WLC-412 3rd Street	0	1,721	1,721	2,543	7,322	6,500	(822)	-
97 Zapala-Butcher Shop, 405 4th Street	0	3,115	3,115	924	-	2,191	2,191	-
98 Malone/65-Dalla Family	0	1,445	1,445	1,445	50,000	50,000	-	-
99 SACOG General Plan Background	0	21,825	21,825	21,825	78,175	78,175	-	-
100 603 3rd Street	0	993	993	993	4,000	4,000	-	-
101 Harmony Health	0	4,050	4,050	4,050	-	-	-	-
102 Wheatland Park Estates Sewer	0	-	-	-	15,000	15,000	-	-
TOTALS	23,297,618	19,462,410	19,462,410	15,089,702	15,573,324	16,632,810	27,564,804	26,676,469
							14,508	372,996

