

TRANSPORTATION DEVELOPMENT ACT

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
TDA Revenue	82,145	80,000	77,955	80,000
Misc Revenue	-	-	-	-
Interest income	61	500	500	500
Total Revenue	82,206	80,500	78,455	80,500
EXPENSES				
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Equipment Maintenance	-	-	-	-
Fuel	-	-	-	-
Engineering	-	-	-	-
Contract Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	14,900	-	-	-
Total Expenses	14,900	-	-	-
Net Increase (Decrease) to Fund	67,306	80,500	78,455	80,500
FUND BALANCE				
Beginning Fund Balance	3,631	70,937	70,937	149,392
Ending Fund Balance	70,937	151,437	149,392	229,892

SUPPLEMENTAL LAW ENFORCEMENT FUND (SLES)

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Cops Revenue	156,727	140,000	140,000	140,000
Misc Income	-	-	-	-
Interest	1,593	1,200	600	600
Total Revenue	158,319	141,200	140,600	140,600
EXPENSES				
TRANSFERS OUT				
Vehicle Purchase	-	-	43,740	
Transfer to the General Fund	150,000	150,000	150,000	140,000
Total Expenses	150,000	150,000	193,740	140,000
Net Increase (Decrease) to Fund	8,319	(8,800)	(53,140)	600
FUND BALANCE				
Beginning Fund Balance	79,277	87,596	87,596	34,456
Ending Fund Balance	87,596	78,796	34,456	35,056

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 2021, \$142,336 is due and payable. The City has notified the property owners and will take the necessary actions to seek repayment of the loans. The City is eligible to keep \$35,000 per year in loan repayments. If the City receives more than \$35,000, all the funds must be remitted to HUD or the Program Income must be expended by using a Revolving Loan Account. The total fund balance amount consists of the amount due for the outstanding loans.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	-	-	-	-
Interest Earnings	18	20	4	4
Total Revenue	18	20	4	4
EXPENSES				
Transfer to Fund 100 for				
Loan repayment	2,040	-	10,000	-
Payment to Federal Government				
Loan repayment	-	-	-	-
Total Expenses	2,040	-	10,000	-
Net Increase (Decrease) to Fund	(2,022)	20	(9,996)	4
FUND BALANCE				
Beginning Fund Balance	154,952	152,930	152,930	142,934
Ending Fund Balance	152,930	152,950	142,934	142,938

ECONOMIC DEVELOPMENT

The City of Wheatland is committed to be a forward-thinking city that values its small-town feel and its agricultural historical heritage. The Economic Development Fund was created in FY 2019 to account for expenses associated with the creation and enhancement of job growth and the promotion of business development and stability. Revenues are derived from an allocation of property tax revenue from the Yuba Water Agency and a Community Partnership fee received from the City's waste hauler, Recology. FY 2021-2022 expenses include ongoing economic development consulting and the annual membership in the Yuba Sutter Economic Development Corporation.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Yuba Water Agency Property Tax	15,129	15,300	15,300	15,500
Community Partnership Fee	7,437	7,500	7,660	7,700
Interest Income	-	200	-	-
Grant Funding	-	-	-	-
Transfer In	-	-	-	-
Total Revenue	22,566	23,000	22,960	23,200
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES AND SERVICES				
Supplies	-	-	-	-
Contracted Services	3,500	-	3,500	35,000
Total Supplies & Services	3,500	-	3,500	35,000
Total Expenses	3,500	-	3,500	35,000
Net Increase (Decrease) to Fund	19,066	23,000	19,460	(11,800)
FUND BALANCE				
Beginning Fund Balance	-	19,066	19,066	38,526
Ending Fund Balance	19,066	42,066	38,526	26,726

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 fund transfers from the General Fund.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	57,060	57,724	56,344	57,500
Interest Income	(105)	(100)	(120)	(100)
Transfer In	8,000	8,000	8,000	11,200
Total Revenue	64,955	65,624	64,224	68,600
EXPENSES				
PERSONNEL				
Salaries & Wages	28,829	34,387	33,600	35,034
Payroll Expenses & Benefits	10,089	12,191	11,500	13,482
Total Personnel	38,919	46,578	45,100	48,517
SUPPLIES AND SERVICES				
Indirect Cost Allocation	5,701	5,885	5,885	6,963
Supplies	910	1,700	1,700	1,700
Utilities	4,883	6,200	6,200	6,200
Equipment Maintenance	117	1,000	800	1,000
Fuel	1,225	1,200	1,200	1,200
Building & Grounds Maintenance	-	-	-	-
Contract Services	2,585	2,600	2,800	2,800
Total Supplies & Services	15,420	18,585	18,585	19,863
Total Expenses	54,339	65,163	63,685	68,380
Net Increase (Decrease) to Fund	10,617	461	539	220
FUND BALANCE				
Beginning Fund Balance	8,685	19,302	19,302	19,841
Ending Fund Balance	19,302	19,763	19,841	20,061

PARK PLACE LIGHTING AND LANDSCAPE DISTRICT

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	47,830	48,357	48,357	49,000
Interest income	(59)	(60)	20	-
Transfer In	20,500	21,000	21,000	22,700
Total Revenue	68,270	69,297	69,377	71,700
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	28,704	34,387	34,387	35,034
Payroll Expenses & Benefits	9,981	12,191	11,500	13,482
Total Personnel	38,685	46,578	45,887	48,517
SUPPLIES & SERVICES				
Indirect Cost Allocation	5,521	5,938	5,938	7,361
Supplies	2,204	2,300	2,300	2,300
Utilities	6,748	8,500	8,500	8,500
Fuel	1,005	1,300	1,200	1,300
Contract Services	2,702	3,000	3,000	3,000
Small Equipment.	-	1,000	500	500
Total Supplies and Services	18,180	22,038	21,438	22,961
Total Expenses	56,865	68,616	67,325	71,478
Net Increase (Decrease) to Fund	11,405	681	2,052	222
FUND BALANCE				
Beginning Fund Balance	10,622	22,027	22,027	24,079
Ending Fund Balance	22,027	22,708	24,079	24,301

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, or replacement of public infrastructure within the District. An annual assessment is levied on each parcel in the District where a final map has been recorded. Prior to FY 2018-2019, costs associated with establishing the District were incurred, however, no final maps were recorded. In FY 2018-2019 a final map with fifty parcels was recorded

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	44,749	45,000	45,000	45,500
Interest income	172	150	200	200
Total Revenue	44,922	45,150	45,200	45,700
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	12,070	23,532	24,200	24,238
Payroll Expenses & Benefits	3,506	7,191	7,191	7,884
Total Personnel	15,576	30,723	31,391	32,122
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	4,651	5,000	3,988	5,000
Total Supplies and Services	4,651	5,000	3,988	5,000
Total Expenses	20,227	35,723	35,379	37,122
Net Increase (Decrease) to Fund	24,694	9,427	9,822	8,578
FUND BALANCE				
Beginning Fund Balance	7,645	32,339	32,339	42,160
Ending Fund Balance	32,339	41,766	42,160	50,739

WHEATLAND PUBLIC SERVICES COMMUNITY FACILITIES DISTRICT 2015-2

The Wheatland Public Services Community Facilities District 2015-2 (Heritage Oaks East Estates Facilities) 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 2020-2021, however, interest charges will accrue. All prior costs incurred and interest charges will be paid when bonds are issued.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Assessments	-	-	-	-
Interest income	(634)	(700)	(250)	(250)
Total Revenue	(634)	(700)	(250)	(250)
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Utilities	-	-	-	-
Contracted Services	-	-	-	-
Planner	-	-	-	-
Total Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	(634)	(700)	(250)	(250)
FUND BALANCE				
Beginning Fund Balance	(32,650)	(33,284)	(33,284)	(33,534)
Ending Fund Balance	(33,284)	(33,984)	(33,534)	(33,784)

PUMPKIN FARM JOINT ADMISSION

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Admission Fee	30,594	31,000	48,200	40,000
Interest	1,239	200	160	160
Total Revenue	31,834	31,200	48,360	40,160
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages Admin	1,641	-	-	-
Payroll Expenses & Benefits	586	-	-	-
Total Personnel	2,227	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	1,479	11,456	11,456	1,882
Supplies	495	4,000	4,000	4,000
Attorney	3,343	-	-	-
Planner	8,010	-	-	-
Engineer	26,601	-	1,755	-
Contracted Services	71,231	10,000	10,000	10,000
Total Supplies and Services	111,159	25,456	27,211	15,882
Total Expenses	113,386	25,456	27,211	15,882
CAPITAL OUTLAY				
	-	-	-	-
Net Increase (Decrease) to Fund	(81,552)	5,744	21,149	24,278
FUND BALANCE				
Beginning Fund Balance	99,036	17,484	17,484	38,633
Ending Fund Balance	17,484	23,228	38,633	62,911

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Lease & Donations	100	100	75	100
Transfer In	-	-		
Interest	835	800	340	340
Total Revenue	935	900	415	440
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	5,000	-	5,000
Subtotal Supplies and Services	-	5,000	-	5,000
Total Expenses	-	5,000	-	5,000
Net Increase (Decrease) to Fund	935	(4,100)	415	(4,560)
FUND BALANCE				
Beginning Fund Balance	42,362	43,297	43,297	43,712
Ending Fund Balance	43,297	39,197	43,712	39,152

POOL OPERATIONS

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Donations	1,000,000	-	-	-
Interest	18,062	18,200	7,400	7,400
Total Revenue	1,018,062	18,200	7,400	7,400
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Subtotal Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Subtotal Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	1,018,062	18,200	7,400	7,400
FUND BALANCE				
Beginning Fund Balance	-	1,018,062	1,018,062	1,025,462
Ending Fund Balance	1,018,062	1,036,262	1,025,462	1,032,862

HERITAGE OAKS WEST

In June 2007, a development agreement was entered into between the City and DeValentine Family Partnership ("developer") to facilitate the creation of a physical environment that will conform to and complement the goals of the City, protect natural resources from adverse impacts, and assist in implementing the goals of the City's General Plan. The property, located in the southwest area of the City, is called Heritage Oaks West. City costs associated with development of the property such as processing, review and action on permits or other entitlements were reimbursed by the developer. The project was suspended because of the Great Recession. The balance remaining in the fund, slightly over \$3,000 will be applied to costs incurred when the project resumes. It is not anticipated that there will be activity on the project in FY 2020-2021.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	-	-	-	-
Interest income	63	60	25	25
Total Revenue	63	60	25	25
EXPENSES				
PERSONNEL				
Salaries & Wages Admin	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES				
Supplies	-	-	-	-
Utilities	-	-	-	-
Attorney	-	-	-	-
Planner	-	-	-	-
Engineer	-	-	-	-
Contract Services	-	-	-	-
Total Supplies and Services	-	-	-	-
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	63	60	25	25
FUND BALANCE				
Beginning Fund Balance	3,247	3,310	3,310	3,335
Ending Fund Balance	3,310	3,370	3,335	3,360

HERITAGE OAKS EAST

In February 2006, a development agreement was entered into between the City and Wheatland Heritage Oaks, LLC and Premier Homes Properties ("developers") to facilitate the creation of a physical environment that will conform to and complement the goals of the City, protect natural resources from adverse impacts, and assist in implementing the goals of the City's General Plan. The property, located in the southwest area of the City, is called Heritage Oaks East. The project was suspended because of the Great Recession. As of June 30, 2020 the developer has an outstanding payment due to the City of \$128,000. It is anticipated that this amount will be paid in full when the project resumes. It is not anticipated that there will be activity on the project in FY 2020-2021.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Misc Income	15,562	5,000	2,480	5,000
Cost Recovery	-	-	-	-
Interest income	(2,380)	-	(1,000)	-
Total Revenue	13,182	5,000	1,480	5,000
EXPENSES				
PERSONNEL EXPENSES				
Salaries & Wages	406	-	-	-
Payroll Expenses & Benefits	83	-	-	-
Total Personnel	488	-	-	-
SUPPLIES & SERVICES				
Indirect Cost Allocation	-	-	-	-
Supplies	-	-	-	-
Attorney	1,140	-	-	-
Planner	5,700	5,000	1,350	5,000
Engineer	2,608	-	-	-
Contract Services	-	-	-	-
Miscellaneous Expense	945	-	130	-
Total Supplies and Services	10,392	5,000	1,480	5,000
Total Expenses	10,881	5,000	1,480	5,000
Net Increase (Decrease) to Fund	2,301	-	-	-
FUND BALANCE				
Beginning Fund Balance	(2,301)	-	-	-
Ending Fund Balance	-	-	-	-

GENERAL PLAN UPDATE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	-	-	-	-
Misc Income	-	160,000	-	-
Interest Income	426	400	170	170
Total Revenue	426	160,400	170	170
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	160,000	-	-
Subtotal Supplies & Services	-	160,000	-	-
CAPITAL OUTLAY				
Total Expenses	-	160,000	-	-
Net Increase (Decrease) to Fund	426	400	170	170
FUND BALANCE				
Beginning Fund Balance	21,943	22,369	22,369	22,539
Ending Fund Balance	22,369	22,769	22,539	22,709

SPECIAL REVENUE IMPACT FUNDS

In 2007, the City Council adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. In May 2013, the City Council adopted Ordinance 448 which added the Bear River Impact fee. All the City's Impact Funds are listed below except for the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treat Impact Fund which are included in the Enterprise section of this budget beginning on page 54. 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

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

Storm Drainage Impact Fund



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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,367	-	-	-
Misc Income	-	-	-	-
Interest Income	(856)	(800)	(340)	(340)
Total Revenue	511	(800)	(340)	(340)
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contract Services	-	-	-	-
Subtotal Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	511	(800)	(340)	(340)
FUND BALANCE				
Beginning Fund Balance	(45,008)	(44,497)	(44,497)	(44,837)
Ending Fund Balance	(44,497)	(45,297)	(44,837)	(45,177)

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	-	-	-	-
Interest Income	353	330	140	140
Total Revenue	353	330	140	140
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	353	330	140	140
FUND BALANCE				
Beginning Fund Balance	18,151	18,504	18,504	18,644
Ending Fund Balance	18,504	18,834	18,644	18,784

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 fund balance includes a \$50,000 receivable due from the Public Meeting Facilities Impact Fund and a \$75,510 receivable due from the Fire Impact Fund.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	9,467	-	-	-
Interest Income	2,467	2,300	1,000	1,000
Total Revenue	11,934	2,300	1,000	1,000
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	11,934	2,300	1,000	1,000
FUND BALANCE				
Beginning Fund Balance	245,950	257,884	257,884	258,884
Ending Fund Balance	257,884	260,184	258,884	259,884

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. The Fund Balance includes a \$150,000 receivable from the City's Public Meetings Impact Fund.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,423	-	-	-
Interest Income	49	45	22	22
Total Revenue	1,472	45	22	22
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	1,472	45	22	22
FUND BALANCE				
Beginning Fund Balance	151,519	152,990	152,990	153,012
Ending Fund Balance	152,990	153,035	153,012	153,034

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 maintain anticipated growth in the City.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	154	-	-	-
Interest Income	7	5	3	3
Total Revenue	161	5	3	3
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	161	5	3	3
FUND BALANCE				
Beginning Fund Balance	246	406	406	409
Ending Fund Balance	406	411	409	412

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	650	-	-	-
Interest Income	98	90	40	40
Total Revenue	748	90	40	40
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	748	90	40	40
FUND BALANCE				
Beginning Fund Balance	4,590	5,338	5,338	5,378
Ending Fund Balance	5,338	5,428	5,378	5,418

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,190	-	-	-
Misc Income	-	-	-	-
Interest Income	84	75	35	35
Total Revenue	1,274	75	35	35
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	1,274	75	35	35
FUND BALANCE				
Beginning Fund Balance	3,498	4,772	4,772	4,807
Ending Fund Balance	4,772	4,847	4,807	4,842

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	1,983	-	-	-
Interest Income	268	240	110	110
Total Revenue	2,251	240	110	110
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	2,251	240	110	110
FUND BALANCE				
Beginning Fund Balance	(63,096)	(60,845)	(60,845)	(60,735)
Ending Fund Balance	(60,845)	(60,605)	(60,735)	(60,625)

PARKLAND FACILITIES IMPACT FUND

This fund accounts for the fees collected on new development to acquire land for and develop approximately 89.5 acres of a combination of neighborhood, community and sports parks designed to meet the City's youth and adult needs for casual and programmed sports and activity use and acquire 200 acres of open space to maintain the existing ratio of open space to developed space within the City's limits. In FY 2019-2020, the City used contract services to prepare a grant request for Proposition 68 park improvement funds.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	8,224	-	-	-
Interest Income	265	240	110	110
Total Revenue	8,489	240	110	110
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	2,500	-	-	-
Total Supplies & Services	2,500	-	-	-
CAPITAL OUTLAY				
Total Expenses	2,500	-	-	-
Net Increase (Decrease) to Fund	5,989	240	110	110
FUND BALANCE				
Beginning Fund Balance	8,314	14,302	14,302	14,412
Ending Fund Balance	14,302	14,542	14,412	14,522

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	3,160	-	-	-
Interest Income	207	190	90	90
Total Revenue	3,367	190	90	90
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	3,367	190	90	90
FUND BALANCE				
Beginning Fund Balance	(191,537)	(188,170)	(188,170)	(188,080)
Ending Fund Balance	(188,170)	(187,980)	(188,080)	(187,990)

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.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	10,821	-	-	-
Misc Income	-	-	-	-
Interest Income	1,189	1,100	500	500
Total Revenue	12,010	1,100	500	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	12,010	1,100	500	500
FUND BALANCE				
Beginning Fund Balance	53,701	65,711	65,711	66,211
Ending Fund Balance	65,711	66,811	66,211	66,711

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 Special Revenue funds; the Water Distribution Impact Fund, the Sewer Collection Impact Fund, and the Wastewater Treatment Impact Fund, provide a funding source for future water and wastewater facilities expansion.

Water Fund

Wastewater Fund

IMPACT FUNDS RELATED TO ENTERPRISE FUNDS

In 2007, the City County adopted Ordinance 400 which imposed development impact fees to provide the public infrastructure, improvements and facilities that are necessary and appropriate to mitigate the negative effects of new development projects. The following Impact Funds relate specifically to water and wastewater projects. Other impact funds can be found beginning on page 42 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

WATER

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Utility Revenue	1,037,991	1,020,000	1,110,000	1,140,000
Grant Revenue	33,632	-	-	
Interest Income	11,463	10,000	5,000	5,000
Total Revenue	1,083,086	1,030,000	1,115,000	1,145,000
EXPENSES				
PERSONNEL				
Salaries & Wages	271,729	253,937	243,000	284,342
Payroll Expenses & Benefits	77,328	82,391	72,000	98,975
Total Personnel	349,056	336,328	315,000	383,318
SUPPLIES & SERVICES:				
Indirect Cost Allocation	92,603	99,423	99,423	112,222
Postage	4,189	2,000	3,200	3,200
Supplies	45,596	48,000	48,000	48,000
Clothing Allowance	953	1,000	1,000	1,000
Utilities	114,464	98,000	98,000	100,000
Telephone	2,425	2,500	2,500	2,500
Rents and Leased Equipment	-	5,000	5,000	5,000
Equipment Maintenance	357	10,000	33,000	10,000
Fuel	2,239	2,500	2,500	2,500
Engineer	32,111	15,000	15,000	15,000
Contracted Services	21,179	35,000	60,000	50,000
Dues & Subscriptions	11,339	14,000	14,000	14,000
Travel & Training	28	1,500	1,500	1,500
Bank Charges	3,358	3,000	4,200	4,200
Insurance - Liability & Property	30,719	36,000	36,000	35,000
Miscellaneous	105,131	-	-	-
Interest Expense	76,536	114,048	114,048	82,250
Small Equipment	-	3,000	3,000	3,000
Depreciation Expense	173,174	171,000	171,000	171,000
Total Supplies & Services	716,399	660,971	711,371	660,372
CAPITAL OUTLAY	-	-	-	40,000
Total Expenses	1,065,455	997,299	1,026,371	1,083,690
Net Increase (Decrease) to Net Position	17,631	32,701	88,629	61,310
NET POSITION				
Beginning Net Position	517,417	535,048	535,048	623,677
Ending Net Position	535,048	567,749	623,677	684,987

WASTEWATER

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Utility Revenue	990,674	1,007,000	994,000	1,036,000
Interest Income	8,571	8,800	5,400	5,400
Total Revenue	999,245	1,015,800	999,400	1,041,400
EXPENSES				
PERSONNEL				
Salaries & Wages	303,404	286,745	266,000	301,440
Payroll Expenses & Benefits	82,626	95,946	72,000	107,263
Total Personnel	386,030	382,691	338,000	408,703
SUPPLIES & SERVICES				
Indirect Cost Allocation	121,074	122,287	122,287	125,428
Postage	1,335	2,000	3,200	3,200
Supplies	12,657	17,500	17,500	17,500
Clothing allowance	953	1,200	1,200	1,200
Utilities	73,370	75,000	75,000	75,000
Telephone	1,351	1,700	1,700	1,700
Rents and Leased Equipment	-	5,000	5,000	5,000
Equipment Maintenance	1,484	30,000	30,000	30,000
Fuel	2,398	2,500	2,500	2,500
Engineer	10,313	15,000	15,000	15,000
Contracted Services	40,052	25,000	25,000	25,000
Dues and Subscriptions	24,776	27,000	27,000	27,000
Travel & Training	28	1,500	1,500	1,500
Bank Charges	3,357	3,000	3,000	3,000
Insurance - Liability & Property	30,719	36,000	36,000	35,000
Miscellaneous	145,784	8,400	8,400	6,000
Interest Expense	129,171	115,863	115,863	113,763
Small Equipment	-	5,000	5,000	5,000
Depreciation Expense	324,651	314,000	314,000	314,000
Total Supplies & Services	923,474	807,950	809,150	806,791
CAPITAL OUTLAY	-	-	-	-
Total Expenses	1,309,504	1,190,641	1,147,150	1,215,494
Net Increase (Decrease) to Net Position	(310,259)	(174,841)	(147,750)	(174,094)
NET POSITION				
Beginning Net Position	706,700	396,441	396,441	248,691
Ending Net Position	396,441	221,600	248,691	74,597

WATER DISTRIBUTION IMPACT FEE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	5,231	-	-	-
Misc Income	-	-	-	-
Interest Income	1,267	1,200	500	500
Total Revenue	6,498	1,200	500	500
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	6,498	1,200	500	500
FUND BALANCE				
Beginning Fund Balance	61,620	68,119	68,119	68,619
Ending Fund Balance	68,119	69,319	68,619	69,119

SEWER COLLECTION IMPACT FEE

This fund accounts for the fees collected on new development to construct or reconstruct sanitary sewer collection lines and remove five existing lift stations no longer needed. In 2006 through 2008, the City received \$7,007,000 in prepaid Sewer Collection Impact fees from three developers in exchange for sewer credits on future development. In 2020, a development agreement for \$3,129,000 of the prepaid impact fees expired. In FY 2009 the City entered into reimbursement agreements with two developers totaling \$2,492,067 to fund a portion of Bear River Levee improvements. A portion of any future single-family unit building permits obtained by the two developers will be used to reimburse the Sewer Collection Impact Fund along with interest that has accrued since 2009. In addition to the Bear River reimbursement agreements, the unpaid share of the Highway 65/Main Street signal (\$171,108) is due from the owners of property known as Roddan Ranch. In FY 2019-2020 the City began participating in a study to determine the feasibility of connecting to a regional sewer collection plant.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	2,066	-	-	-
Misc Income	-	-	-	-
Interest Income	139,914	125,000	52,000	52,000
Total Revenue	141,980	125,000	52,000	52,000
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Engineering	42,760	-	60,000	-
Contracted Services	12,000	-	-	-
Miscellaneous	-	-	3,129,000	-
Total Supplies & Services	54,760	-	3,189,000	-
CAPITAL OUTLAY	107,083	-	-	-
Total Expenses	161,843	-	3,189,000	-
Net Increase (Decrease) to Fund	(19,863)	125,000	(3,137,000)	52,000
FUND BALANCE				
Beginning Fund Balance	7,258,875	7,239,011	7,239,011	4,102,011
Ending Fund Balance	7,239,011	7,364,011	4,102,011	4,154,011

WASTEWATER TREATMENT IMPACT FEE

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

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Impact Fees	12,082	-	-	-
Misc Income	-	-	-	-
Interest Income	493	450	230	230
Total Revenue	12,575	450	230	230
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	-
Contracted Services	-	-	-	-
Small Equipment	-	-	-	-
Total Supplies & Services	-	-	-	-
CAPITAL OUTLAY				
Total Expenses	-	-	-	-
Net Increase (Decrease) to Fund	12,575	450	230	230
FUND BALANCE				
Beginning Fund Balance	17,001	29,576	29,576	29,806
Ending Fund Balance	29,576	30,026	29,806	30,036

PROJECTS

Capital Projects are generally expenditures for equipment or buildings that have a useful life of greater than 3 years and a cost greater than \$10,000 or for large road maintenance or infrastructure projects. Special Projects can be one-time studies funded with grants, purchases with multiple funding sources, or developer deposits for planning and engineering studies. These projects often span multiple years. Future Projects are projects that are pending application approval from the agency providing the funding. Upon approval from the funding agency, these projects will be brought to Council for approval and budget amendment.

PROJECTS	Fiscal Year 2018-2019 Appropriation	Fiscal Year 2019-2020 Appropriation	Fiscal Year 2020-2021 Appropriation	Fiscal Year 2021-2022 Appropriation	Source of Funds	Department
Capital Projects						
Hooper Street - reconfigure and resurface Hooper Street in front of Wheatland Elementary School at Hwy 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement	50,000 100,000 168,000	- 56,300 14,900			Wheatland School District Gas Tax TDA	Public Works
Comprehensive Drinking Water - upgrades to the City's meter reading system, water tower, and installation of hydro-pneumatic tanks			682,347 700,000		Department of Water Resources Yuba Water Agency	Public Works
Regional Sewer Connection Design and Environmental - Preliminary design, environmental review, permitting and final design of a regional wastewater solution			2,596,320		Yuba Water Agency	Public Works
Special Projects						
Employment Zone Feasibility - preparation of an Employment Zone Feasibility analysis		100,000			SACOG	Planning
Agricultural Standards - preparation of the Citywide Agricultural Production Standards		18,000	5,700	5,000	Bear River Walnut Ranch	Planning
Tobacco Grant - reduce early onset of youth using alcohol, tobacco, and other drugs		19,282			CA Department of Justice	Police
COVID 19 - CARES Act funding for expenses incurred in response to the public health emergency		50,000			Federal Government	Administration
Housing Element Update - HCD grant to update planning documents and land use ordinances			29,500		CA Dept of Housing and Community Development	Administration
6th Cycle Housing Element Update - LEAP grant to facilitate implementation of 6th cycle of the regional housing need assessment			65,000		CA Dept of Housing and Community Development	Planning
AB 1600 Update - HCD grant to update planning document and land use ordinances			130,500		CA Dept of Housing and Community Development	Planning
McDevitt Park and Wheatland Park Improvements Prop 68 Park Grant			50,000		State of California	Public Works
Pool Construction - preparation of documents to compete for a grant from the State			35,000		CA Dept of Parks Recreation	Public Works
Total Projects	318,000	258,482	4,294,367			

Future Projects			Fiscal Year	Fiscal Year	Source of Funds	Department
			2020-2021	2021-2022		
SACOG REAP Rezone Grant				40,000	Unknown	Planning
SACOG REAP Community Outreach Grant				10,000	SACOG Grant	Planning
SACOG Community Design Grant				100,000		Planninc
Park Improvements			200,000		State Dept of Parks and Recreation	Public Works
COVID 19 American Rescue Plan				730,000	Federal Government	TBD

CAPITAL PROJECT – HOOPER STREET

This fund accounts for the revenue and expenses associated with the Hooper Street Project. This project will reconfigure and resurface Hooper Street in front of Wheatland Elementary School at State Highway 65 to improve public safety for pedestrian and vehicular traffic and repair severely failed portions of the pavement. Completion is expected in FY 2020-2021.

	Actual 2019/2020	Adopted Budget 2020/2021	Projected 2020/2021	Proposed Budget 2021/2022
REVENUES				
Transfer from Gas Tax Fund	56,300	-	-	-
Transfer from TDA Fund	14,900	-	-	-
Contribution from School District	-	-	-	-
Total Revenue	71,200	-	-	-
EXPENSES				
PERSONNEL				
Salaries & Wages	-	-	-	-
Payroll Expenses & Benefits	-	-	-	-
Total Personnel	-	-	-	-
SUPPLIES & SERVICES:				
Supplies	-	-	-	5,474
Engineer	23,747	20,271	26,520	-
Contracted Services	-	302,000	296,530	-
Total Supplies & Services	23,747	322,271	323,050	5,474
Total Expenses	23,747	322,271	323,050	5,474
Net Increase (Decrease) to Fund	47,453	(322,271)	(323,050)	(5,474)
FUND BALANCE				
Beginning Fund Balance	281,071	328,524	328,524	5,474
Ending Fund Balance	328,524	6,253	5,474	-