

# City of Biggs

## 2020/2021 Budget

July 1, 2020 to June 30, 2021



# City of Biggs Budget 2020-2021

<u>Budget Details</u>	<u>Page</u>	<u>Fund[s]</u>
Fund Summaries -----	1	-----
General Fund -----	2 - 7	----- 010
Special Reserve Funds -----	8 - 9	----- 11, 12, 13, 16, 54, 106, 145
Impact Fee Funds -----	10 - 11	----- 31-36, 101, 104, 111
Special Program & Project Funds -----	12 - 13	----- 71, 81, 82, 83, 86, 113, 125, 131, 150, 160, 165, 170, 196
Street Maintenance Funds -----	14 - 15	----- 19, 22, 27, 80, 90, 92
Water Funds -----	16 - 17	----- 40, 110, 112
Sewer Funds -----	18 - 19	----- 30, 105, 108, 109
Electric Funds -----	20 - 21	----- 50, 51, 52, 53, 100
Solid Waste Fund -----	22	----- 60
Community Facilities District -----	23	----- 200
Salary and Allocations -----	24 - 27	-----
Organizational Chart -----	28	-----

**Fund Summaries**

Fiscal Year 2019-20

Fiscal Year 2020-21

Fund Account or Object #	Description	Balance July 1,	As Adjusted	As Adjusted	Anticipated Changes	Projected	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Projected
			Budgeted Revenues/Trans	Budgeted Expend./Trans		Balance June 30,					Balance June 30,
<b>DISCRETIONARY FUNDS</b>											
010	General Operating Fund	791,983	727,800	745,506		774,277	640,500	791,670	150,000		773,107
	<b>Sub-Total - General Fund</b>	<b>791,983</b>	<b>727,800</b>	<b>745,506</b>	<b>0</b>	<b>774,277</b>	<b>640,500</b>	<b>791,670</b>	<b>150,000</b>	<b>0</b>	<b>773,107</b>
011	Building & Equipment Reserve	96,596	5,200	70,000	(16,500)	15,296	200	10,000	5,000		10,496
012	Fire Engine/Equip Replacement Reserve	230,277	12,000	0		242,277			12,000		254,277
014	Regional Detention Basin Reserve	16,712	0	0		16,712					16,712
016	Street Maintenance Project Reserve	252,242	15,000	40,000		227,242		40,000	15,000		202,242
017	Public Works Facility Loan Reserve	17,890	0	0		17,890					17,890
145	1939 Fire Truck Restoration Reserve	9,743	0	0		9,743		1,000			8,743
	<b>Total General Fund Discretionary Funds</b>	<b>1,415,443</b>	<b>760,000</b>	<b>855,506</b>	<b>(16,500)</b>	<b>1,303,437</b>	<b>640,700</b>	<b>842,670</b>	<b>182,000</b>	<b>0</b>	<b>1,283,467</b>
<b>STREET FUNDS</b>											
019-027	Combined Gas Tax (HUTA)	109,183	59,810	173,979	150,000	145,014	86,010	170,813			60,211
080	TDA / LTF - Street Maint.	106,663	54,940	174,332	130,000	117,271	54,940	168,126			4,085
090	TDA / STA - Transit	0	7,000	6,920		80	7,000	6,920			160
092	RSTP (State Exchange)	131,510	12,530			144,040	12,530				156,570
082	Safe Routes to School, 2019 (Cycle 4)	(84,097)	200,000	200,000	84,097	0	200,000	200,000			0
083	2nd Street CMAQ	(8,833)				(8,833)					(8,833)
	<b>Total Street Funds</b>	<b>254,426</b>	<b>334,280</b>	<b>555,231</b>	<b>364,097</b>	<b>397,572</b>	<b>360,480</b>	<b>545,859</b>	<b>0</b>	<b>0</b>	<b>212,193</b>
<b>PROJECT AND PROGRAM FUNDS</b>											
031-039	Development Impact Fees	402,423	45	35,000		367,468	45	35,000			332,513
125	04 HOME Grant	101,753				101,753					101,753
150	1982 CDBG Grant	922				922					922
165	CDBG Misc Revenue (Sec I)	24,375	25,000	54,000	54,000	49,375	25,000	54,000			20,375
170	CDBG Program Income (Sec III)	15,620	5,000	9,000		11,620	5,000	9,000			7,620
196	01 STBG-1797 H/R well	113,833				113,833					113,833
196	CDBG	23,523				23,523					23,523
200	NBE CFD (Community Facilities District)	5,701	36,035	22,633		19,103	40,035	20,150			38,988
201-245	Trust Funds	24,777				24,777					24,777
230	Hometown Celebration Fund	45				45					45
	<b>Total Project and Program Funds</b>	<b>712,972</b>	<b>66,080</b>	<b>120,633</b>	<b>54,000</b>	<b>712,419</b>	<b>70,080</b>	<b>118,150</b>	<b>0</b>	<b>0</b>	<b>664,349</b>
<b>ENTERPRISE OPERATING FUNDS</b>											
030	Sewer Operating Fund (Net Current)	650,290	577,620	446,821		781,089	577,620	459,608		0	899,101
040	Water Operating Fund (Net Current)	307,609	385,050	347,279		345,380	385,050	239,915		120,000	370,515
050	Electric Operating Fund (Net Current)	685,275	2,520,300	2,572,180		633,395	2,520,300	2,406,582		228,325	518,788
060	Solid Waste Operating Fund (Net Current)	23,354	209,001	206,596		25,759	209,001	196,787		10,000	27,973
	<b>Total Enterprise Operating Funds</b>	<b>1,666,528</b>	<b>3,691,971</b>	<b>3,572,876</b>	<b>0</b>	<b>1,785,623</b>	<b>3,691,971</b>	<b>3,302,892</b>	<b>0</b>	<b>358,325</b>	<b>1,816,377</b>
<b>ENTERPRISE CAPITAL AND RESERVE FUNDS</b>											
105	Sewer Improvement Fund (Net Current)	155,719	65,000	73,434		147,285	72,000	74,875			144,410
106	Sewer Bond Reserve	52,983				52,983					52,983
107	WWTP Project Phase I (Net Current)	0				0					0
108	WWTP Project Phase II (Net Current)	(1,813,741)	8,000,000	8,060,000	(1,026,259)	(2,900,000)	3,500,000	600,000			0
110	Water Improvement Fund (Net Current)	97,785	230,100	212,234		115,651	110,100	213,675	120,000		132,076
111	Sewer Develop. Impact Fee	235,742	0			235,742					235,742
113	Water Tank				(75,000)	(75,000)					(75,000)
104	Water Develop. Impact Fee	140,468	0			140,468					140,468
112	Water Bond Reserve	204,020	150			204,170	150				204,320
051	Public Benefits (Electric Efficiency Program)	199,016	58,150	53,962		203,204	58,150	54,467			206,887
052	GOR - Funds Held in Reserve at NCPA	609,318				609,318					609,318
053	CAISO - Funds Held in Reserve at Cal ISO	102,538				102,538					102,538
054	GHG Credits	483,032	50,000	50,000		483,032	60,000	60,000			483,032
100	Electric Improvement Fund	438,217	56,425			494,642	100		56,325		551,067
101	Electric Develop. Impact Fee	26,127				26,127					26,127
	<b>Total Enterprise Capital and Reserve Funds</b>	<b>931,224</b>	<b>8,459,825</b>	<b>8,449,630</b>	<b>(1,101,259)</b>	<b>(159,840)</b>	<b>3,800,500</b>	<b>1,003,017</b>	<b>176,325</b>	<b>0</b>	<b>2,813,968</b>
	<b>GRAND TOTAL ALL FUNDS</b>	<b>4,980,593</b>	<b>13,312,156</b>	<b>13,553,876</b>	<b>(699,662)</b>	<b>4,039,211</b>	<b>8,563,731</b>	<b>5,812,588</b>	<b>358,325</b>	<b>358,325</b>	<b>6,790,354</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 010</b>	<b>GENERAL OPERATING FUND - REVENUE</b>			
3110 1000	Current Secured	-153,000.00	-169,098.33	-157,600.00
3110 1500	Supplemental Secured Taxes-Cur	-1,000.00	-2,547.71	-1,000.00
3110 2000	Current Unsecured	-9,000.00	-8,518.20	-9,300.00
3110 4000	Prior Unsecured	-180	-209.09	-180
3110 5000	Other Property Taxes	-1,500.00	-9,387.41	-1,500.00
3110 7000	ADMINISTRATION	3,200.00	-3,450.70	-3,300.00
3120 1000	Franchises	-17,000.00	-19,889.98	-17,000.00
3120 2000	Sales & Use Taxes	-22,500.00	-24,042.41	-21,400.00
3120 2500	Sales Tax (Public Safety Use)	-2,000.00	-2,513.42	-2,000.00
3120 2550	State COPS Revenue	-129,000.00	-154,180.55	-140,000.00
3120 3000	Business Licenses	-6,000.00	-7,228.80	-6,200.00
3120 4000	Real Property Transfer Taxes	-7,000.00	-3,583.50	-7,000.00
3130 2000	Animal Licenses	-1,300.00	-2,079.68	-1,300.00
3140 1500	Code Enforcement Revenues	-10,000.00	-51,064.00	-20,000.00
3140 2000	Other Fines	-150	-57.03	-150
3150 1000	Interest Earnings	-200	-1226.67	-200
3150 2020	Other Rents & Concessions	-10,000.00	-5,729.00	-10,000.00
3160 3000	State Motor VLF In Lieu Tax	-210,000.00	-225,270.69	-216,000.00
3160 5015	Abandoned Vehicle Authority	-2,000.00	-990.72	-2,000.00
3160 5080	Fire Grant, CA Div Forestry	0.00	-3480.27	0.00
3160 6000	State Homeowners Property Tax	-2,000.00	-1973.04	-2,000.00
3160 8060	Recycling Grant Revenue	0	5,000.00	0
3170 1010	Sales of Maps & Publications	0	-32.85	0
3170 1040	Other Filing & Cert. Fees	-3,000.00	-25,985.70	-3,000.00
3170 5200	Previously Written Off Revenue	-120	0	-120
3170 7500	10% Admin Fee	-250	-1296.34	-250
3180 2101	Electric Service Charges	-25,500.00	-23,408.99	-25,500.00
3180 4030	Miscellaneous Revenue	-20,000.00	-27,313.00	-20,000.00
3180 4031	Biggs Community Hall Revenue	-6,000.00	-4,350.00	-6,000.00
3180 4034	Admin Expense Reimbursement		-41.00	
3180 4035	Misc Reimbursement	-5,000.00	-4,439.30	-5,000.00
	<b>Total General Fund Revenue</b>	<b>-640,500.00</b>	<b>-778,388.38</b>	<b>-678,000.00</b>
3000	Operating Transfers In	-150,000.00	-75,000.00	-150,000.00
	<b>Total Revenue -----&gt;</b>	<b>-790,500.00</b>	<b>-853,388.38</b>	<b>-828,000.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 010</b>	<b>GENERAL OPERATING FUND - EXPENSES</b>			
<b>City Council (4110)</b>				
4110 1050	City Council Salary	7,200.00	7,260.00	7,200.00
4110 1110	City Council Social Security	500	450.12	500
4110 1160	City Council Medicare Tax	201	105.3	729
4110 1200	City Council Supplies	200	50.85	200
4110 1210	City Council Miscellaneous	200	0	200
4110 1240	City Council Natural Gas	50	116.45	50
4110 1350	City Council School/Training	0	17.59	0
4110 1355	City Council Travel/Meetings	1,200.00	1,120.63	1,200.00
	<b>Total Expenses -----&gt;</b>	<b>9,551.00</b>	<b>9,120.94</b>	<b>10,079.00</b>
<b>Administration/City Clerk/Finance (4120)</b>				
4120 1010	Admin/City Clrk Salaries-Admin.	35,820.00	36,185.59	37,849.00
4120 1100-1160	Admin/City Clrk Health Ins.	13,270.00	18,759.94	16,961.00
4120 1200	Admin/City Clrk Supplies	14,000.00	15,852.73	14,000.00
4120 1202	Admin/City Clrk Filing Fees	60	-94.13	60
4120 1210	Admin/City Clrk Miscellaneous	500.00	264.52	500
4120 1215	Admin/City Clrk Membership Dues	725	460.8	725
4120 1220	Admin/City Clrk Telephone	325	323.63	325
4120 1225	Admin/City Clrk Alarm System Mo	350	201.37	350
4120 1230	Admin/City Clrk Ofc.Equip.Rep.	400	0	400
4120 1238	Admin/City Clrk Computer Repair	250	0	250
4120 1250	Admin/City Clrk Electric Used	1,500.00	603.02	1,500.00
4120 1254	Admin/City Clrk Public Outreach	1,000.00	0	1,000.00
4120 1280	Admin/City Clrk Equip.Rent Out.	1,000.00	0	1,000.00
4120 1350	Admin/City Clrk School/Training	400	238.81	400
4120 1355	Admin/City Clrk Travel/Meetings	1,900.00	1229.04	1,900.00
4120 1411	Admin/City Clrk Professional Sr	1,800.00	1,971.28	1,800.00
4120 1500	Admin/City Clrk Bad Debt	300	200	300
4120 9000	Admin/City Clrk Capital Outlay	4,200.00	0	4,200.00
	<b>Total Expenses -----&gt;</b>	<b>77,800.00</b>	<b>76,196.60</b>	<b>83,520.00</b>
<b>City Attorney (4140)</b>				
4140 1040	City Attorney Salary - Legal	9,600.00	10,080.00	9,600.00
	<b>Total Expenses -----&gt;</b>	<b>9,600.00</b>	<b>10,080.00</b>	<b>9,600.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>Government Bldgs &amp; Properties (4150)</b>				
4150 1200	Governmt Bldgs. Supplies	1,800.00	1487.49	1,800.00
4150 1203	Governmt Bldgs. Levee Repair	1,580.00	2,209.40	1,580.00
4150 1210	Governmt Bldgs. Miscellaneous	1,000.00	0	1,000.00
4150 1220	Governmt Bldgs. Telephone	100	0	100
4150 1237	Governmt Bldgs. Bldg. R & M	6,000.00	4,917.63	6,000.00
4150 1240	Governmt Bldgs. Natural Gas	500	0	500
4150 1250	Governmt Bldgs. Electric Used	500	544.5	500
4150 1330	Governmt Bldgs. Refund	400	0	400
4150 1425	Governmt Bldgs. Janitorial Serv	3,000.00	3,290.66	3,000.00
4150 1470	Governmt Bldgs. Contract Work	0	4,020.00	0
<b>Total Expenses -----&gt;</b>		<b>14,880.00</b>	<b>16,469.68</b>	<b>14,880.00</b>
<b>Biggs Community Hall (4155)</b>				
4155 1200	BCH Supplies	2,200.00	395.02	2,200.00
4155 1240	BCH Natural Gas	2,000.00	1,663.18	2,000.00
4155 1470	BCH Contract Work	0	4,560.00	0
<b>Total Expenses -----&gt;</b>		<b>4,200.00</b>	<b>6,618.20</b>	<b>4,200.00</b>
<b>Planning (4160)</b>				
4160 1010	Planning Dept Salaries-Admin.	2,998.00	2,982.94	3,086.00
4160 1100-1160	Planning Dept Health Ins.	1,320.00	1684.1	1,635.00
4160 1200	Planning Dept Supplies	780	0	780
4160 1202	Planning Dept Filing Fees	50	0	50
4160 1210	Planning Dept Miscellaneous	500	599.5	500
4160 1220	Planning Dept Telephone	400	276.96	400
4160 1238	Planning Dept Computer Repair	400	0	400
4160 1345	Planning Dept Publish/Notices	400	0	400
4160 1411	Planning Dept Professional Sr	35,000.00	41,117.55	35,000.00
4160 1413	Planning Dept PMC-CodeEnforce	0.00	0.00	0
4160 1431	Planning Dept Billable Cost	10,000.00	10,025.55	11,000.00
4160 1435	Planning Dept Code Enforcemen	200	599.5	200
<b>Total Expenses -----&gt;</b>		<b>52,048.00</b>	<b>57,286.10</b>	<b>53,451.00</b>
<b>Code Enforcement (4175)</b>				
4175 1010	Code Enforce. Salaries-Admin.	8,663.00	8,405.39	8,554.00
4175 1100-1160	Code Enforce. Health Ins.	1,631.00	2288.65	1,762.00
4175 1200	Code Enforce. Supplies	0	0	0
4175 1355	Code Enforce. Travel/Meetings	0	975.91	0
4175 1435	Code Enforce. Code Enforcemen	0	0	0
<b>Total Expenses -----&gt;</b>		<b>10,294.00</b>	<b>11,669.95</b>	<b>10,316.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>Benefits &amp; General Expenses (4210 ~ 4290)</b>				
4210 1100	Fringe Benefits Health Ins.	400	142.19	400
4210 1105	Fringe Benefits PERS Retired	3,000.00	1,334.64	3,000.00
4210 1200	Fringe Benefits Supplies	0	0	0
4260 1158	Elections Election Cost	500	0	500
4270 1215	Membership/Dues Membership Dues	2,300.00	590.80	2,300.00
4280 1130	Insurance, Gen. Unemployment	800	0	800
4280 1140	Insurance, Gen. Workers Comp.	13,000.00	17,987.74	19,000.00
4280 1150	Insurance, Gen. Property Insur.	7,000.00	8,496.07	8,000.00
4280 1156	Insurance, Gen. Liability Insur	16,000.00	16,400.83	17,000.00
4290 1210	Gen. Expenses Miscellaneous	800	1160.93	800
4290 1230	Gen. Expenses Ofc.Equip.Rep.	5,000.00	1,851.42	5,000.00
4290 1345	Gen. Expenses Publish/Notices	1,500.00	857.98	1,500.00
4290 1351	Gen. Expenses Licenses,Physic	100	0	100
4290 1405	Gen. Expenses Audit Services	6,000.00	4,210.00	6,000.00
<b>Total Expenses -----&gt;</b>		<b>56,400.00</b>	<b>53,032.60</b>	<b>64,400.00</b>
<b>Police (4310)</b>				
4310 1400	Police Dept Law Enforcement	216,200.00	209,475.96	227,200.00
<b>Total Expenses -----&gt;</b>		<b>216,200.00</b>	<b>209,475.96</b>	<b>227,200.00</b>
<b>Fire (4320)</b>				
4320 1239	Fire Equip Repair	1,500.00	0	1,500.00
4320 1250	Fire Electric Used	1,200.00	1,483.03	1,200.00
4320 1430	Fire Fire Protection	84,800.00	82,791.07	84,800.00
4320 1432	Fire JPA Hazardous	300	0	300
4320 9000	Fire Capital Outlay	1,500.00	0	1,500.00
<b>Total Expenses -----&gt;</b>		<b>89,300.00</b>	<b>84,274.10</b>	<b>89,300.00</b>
<b>Animal Control (4340)</b>				
4340 1423	Animal Dept. Animal Control	10,800.00	11,368.56	10,800.00
<b>Total Expenses -----&gt;</b>		<b>10,800.00</b>	<b>11,368.56</b>	<b>10,800.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>Shop &amp; Corporate Yard (4360)</b>				
4360 1200	Shop & Corp Yd. Supplies	3,800.00	2,769.77	3,800.00
4360 1210	Shop & Corp Yd. Miscellaneous	5,000.00	1263.79	5,000.00
4360 1220	Shop & Corp Yd. Telephone	300	735.22	300
4360 1225	Shop & Corp Yd. Alarm System Mo	150	104	150
4360 1235	Shop & Corp Yd. Vehicle R & M	4,000.00	2,106.63	4,000.00
4360 1239	Shop & Corp Yd. Equip Repair	3,000.00	2,577.13	3,000.00
4360 1240	Shop & Corp Yd. Natural Gas	300	288.85	300
4360 1250	Shop & Corp Yd. Electric Used	2,400.00	842.78	2,400.00
4360 1260	Shop & Corp Yd. Uniforms/Safety	2,700.00	3,287.60	2,700.00
4360 1270	Shop & Corp Yd. Small Tools	1,000.00	928.5	1,000.00
4360 1280	Shop & Corp Yd. Equip.Rent Out.	500	60	500
4360 1282	Shop & Corp Yd. Cell Phones	350	173.26	350
4360 1350	Shop & Corp Yd. School/Training	200	0	200
4360 1351	Shop & Corp Yd. Licenses,Physic	300	0	300
4360 1355	Shop & Corp Yd. Travel/Meetings	150	15.18	150
4360 1410	Shop & Corp Yd. Waste Contract	2,000.00	0	2,000.00
4360 9001	Shop & Corp Yd. Debt Service	17,700.00	17,275.00	17,700.00
<b>Total Expenses -----&gt;</b>		<b>43,850.00</b>	<b>32,427.71</b>	<b>43,850.00</b>
<b>Engineering (4370)</b>				
4370 1081	Engineering Engr Prof Servi	30,000.00	36,083.72	30,000.00
<b>Total Expenses -----&gt;</b>		<b>30,000.00</b>	<b>36,083.72</b>	<b>30,000.00</b>
<b>Street Maintenance (4412)</b>				
4412 1020	Street Maint. Salaries-Maint.	26,415.00	19,456.81	24,525.00
4412 1021	Street Maint. OT	0	1,495.20	0
4412 1081	Street Maint. Engr Prof Servi	1,500.00	3,608.29	1,500.00
4412 1100-1160	Street Maint. Health Ins.	17,917.00	13,849.04	13,601.00
4412 1200	Street Maint. Supplies	18,000.00	22,821.26	18,000.00
4412 1232	Street Maint. Plant & Pump R.	400	0	400
4412 1235	Street Maint. Vehicle R & M	2,000.00	0	2,000.00
4413 1235	Street Maint Equip Repair	0	825.52	0
4412 1270	Street Maint. Small Tools	400	0	400
4412 1290	Street Maint. Traffic Signs	1,000.00	3035.6	1,000.00
4412 1455	Street Maint. Street Striping	400	0	400
4412 1470	Street Maint. Contract Work	900	6,550.00	900
<b>Total Expenses -----&gt;</b>		<b>68,932.00</b>	<b>71,641.72</b>	<b>62,726.00</b>



Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>Parks (4610)</b>				
4610 1020	Park Department Salaries-Maint.	36,981.00	28,396.69	34,335.00
4610 1021	Part Department OT	0	2,093.23	0
4610 1100-1160	Park Department Health Ins. & Taxes	25,083.00	20,420.31	19,042.00
4610 1200	Park Department Supplies	7,500.00	8,601.37	7,500.00
4610 1210	Park Department Miscellaneous	300	0	300
4610 1237	Park Department Bldg. R & M	800	0	800
4610 1250	Park Department Electric Used	450	192	450
4610 1280	Park Department Equip.Rent Out.	500	0	500
4610 1470	Park Department Contract Work	24,000.00	20,490.00	24,000.00
<b>Total Expenses -----&gt;</b>		<b>95,614.00</b>	<b>80,193.60</b>	<b>86,927.00</b>
<b>Biggs Event Support (4611)</b>				
4611 1200	Biggs Events Supplies	1,500.00	300.00	1,500.00
<b>Total Expenses -----&gt;</b>		<b>1,500.00</b>	<b>300.00</b>	<b>1,500.00</b>
<b>Total General Fund Expenses</b>		<b>790,969.00</b>	<b>766,239.44</b>	<b>802,749.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>SPECIAL RESERVE FUNDS 11, 12, 16, 54, 145</b>			
<b>FUND #: 011 Building &amp; Equipment Reserves - Revenue</b>			
3000 Operating Transfers In	-5,000.00	-2,500.00	-5,000.00
3150 1000 Interest Earnings	-200	-147.63	-200
<b>Total Revenue -----&gt;</b>	<b>-5,200.00</b>	<b>-2,647.63</b>	<b>-5,200.00</b>
<b>FUND #: 011 Building &amp; Equipment - Expenses</b>			
4150 1237 Bldg/Equipment Govt Bldg R&M		25,233.22	
4190 9000 Equipment Capital Outlay	70,000.00	66,610.02	10,000.00
<b>Total Expenses -----&gt;</b>	<b>70,000.00</b>	<b>91,843.24</b>	<b>10,000.00</b>
<b>FUND #: 012 Fire Engine Replacement - Revenue</b>			
3000 Operating Transfers In	-12,000.00	-6,000.00	-12,000.00
<b>Total Revenue -----&gt;</b>	<b>-12,000.00</b>	<b>-6,000.00</b>	<b>-12,000.00</b>
<b>FUND #: 016 Street Maintenance Reserve - Revenue</b>			
3000 Operating Transfers In	-15,000.00	-7,500.00	-15,000.00
<b>Total Revenue -----&gt;</b>	<b>-15,000.00</b>	<b>-7,500.00</b>	<b>-15,000.00</b>
<b>FUND #: 016 Street Maintenance Reserve - Expense</b>			
4412 1451 Street Maint. Street Projects	40,000.00	0	40,000.00
<b>Total Expenses -----&gt;</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>
<b>FUND #: 054 Green House Gas Credits - Revenue</b>			
3180 4030 Miscellaneous Revenue	-50,000.00	-52,406.12	-60,000.00
<b>Total Revenue -----&gt;</b>	<b>-50,000.00</b>	<b>-52,406.12</b>	<b>-60,000.00</b>
<b>FUND #: 054 Green House Gas Credits - Expenses</b>			
4722 1342 GHG Credit Exp GHG Expenditure	50,000.00	68,158.04	60,000.00
<b>Total Expenses -----&gt;</b>	<b>50,000.00</b>	<b>68,158.04</b>	<b>60,000.00</b>
<b>FUND #: 145 1939 Fire Truck Restorations Reserve - Expenses</b>			
4320 1239 Fire Equip Repair	0	360.79	0
<b>Total Expenses -----&gt;</b>	<b>0.00</b>	<b>360.79</b>	<b>0.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>IMPACT FUNDS 31, 32, 33, 34, 36, 101, 104, 111</b>			
<b>FUND #: 031 Drainage Development Impact - Revenue</b>			
3150 1000 Interest Earnings	-14	-876.14	-14
3180 3000 Connection/Development Fees	0	-4,552.00	0
<b>Total Revenue -----&gt;</b>	<b>-14.00</b>	<b>-5,428.14</b>	<b>-14.00</b>
<b>FUND #: 032 Roads-Development Impact - Revenue</b>			
3150 1000 Interest Earnings	-10	-684.05	-10
3180 3000 Connection/Development Fees	0	-3,554.00	0
<b>Total Revenue -----&gt;</b>	<b>-10.00</b>	<b>-4,238.05</b>	<b>-10.00</b>
<b>FUND #: 033 Parks-Rec Development Impact - Revenue</b>			
3150 1000 Interest Earnings	-19	-567.88	-19
3180 3000 Connection/Development Fees	0	-3,060.00	0
<b>Total Revenue -----&gt;</b>	<b>-19.00</b>	<b>-3,627.88</b>	<b>-19.00</b>
<b>FUND #: 034 Gen Govt-Development Impact - Revenue</b>			
3150 1000 Interest Earnings	-1	-74.78	-1
3180 3000 Govt-Dev Im Conn/Dev Fees		-1134.00	
<b>Total Revenue -----&gt;</b>	<b>-1.00</b>	<b>-1,208.78</b>	<b>-1.00</b>
<b>FUND #: 034 Gen Govt-Development Impact - Expenses</b>			
4150 1237 GovtpDev Imp/Govt Bldg R&M		25,432.68	
4150 1470 Governmt Bldgs. Contract Work	35,000.00	0	35,000.00
<b>Total Revenue -----&gt;</b>	<b>35,000.00</b>	<b>25,432.68</b>	<b>35,000.00</b>
<b>FUND #: 036 Fire-Development Impact - Revenue</b>			
3150 1000 Interest Earnings	-1	-87	-1
3180 3000 Connection/Development Fees	0	-452	0
<b>Total Revenue -----&gt;</b>	<b>-1.00</b>	<b>-539.00</b>	<b>-1.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>PROJECT &amp; PROGRAM FUNDS 81, 82, 83, 113, 125, 165,&amp; 170</b>				
<b>FUND #: 081</b>	<b>17 SR2S Cycle 2 - Revenue</b>			
3160 5090	STBG Grant Reimbursement	-100,000.00	-43,474.79	-100,000.00
	<b>Total Revenue -----&gt;</b>	<b>-100,000.00</b>	<b>-43,474.79</b>	<b>-100,000.00</b>
<b>FUND #: 081</b>	<b>17 SR2S Cycle 2 - Expenses</b>			
4500 1081	Grant Engr Prof Servi	0	102.50	0
4500 1451	Grant Street Projects	0		0
4500 1453	Grant Safe Route Sch	100,000.00	5,000.00	100,000.00
	<b>Total Expenses -----&gt;</b>	<b>100,000.00</b>	<b>5,102.50</b>	<b>100,000.00</b>
<b>FUND #: 082</b>	<b>19 SR2S Cycle 4 - Revenue</b>			
3160 5091	Grant Reimbursement	-200,000.00	-70,019.02	-200,000.00
	<b>Total Revenue-----&gt;</b>	<b>-200,000.00</b>	<b>-70,019.02</b>	<b>-200,000.00</b>
<b>FUND #: 082</b>	<b>19 SR2S Cycle 4 - Expenses</b>			
4500 1081	Grant Engr Prof Servi	50,000.00	60,941.88	50,000.00
4500 1453	Grant Safe Route Sch	150,000.00	0	150,000.00
	<b>Total Expenses -----&gt;</b>	<b>200,000.00</b>	<b>60,941.88</b>	<b>200,000.00</b>
<b>FUND #: 083</b>	<b>2nd St CMAQ - Revenue</b>			
3160 5041	Grant Engr Prof Servi	0		(130,000.00)
	<b>Total Expenses -----&gt;</b>	<b>0.00</b>	<b>0.00</b>	<b>-130,000.00</b>
<b>FUND #: 083</b>	<b>2nd St CMAQ Construction</b>			
4500 1081	Grant Engr Prof Servi	0	174,771.69	130,000.00
4500 1085	Grant Planning Servs	0	0	0
4500 1411	Grant Professional Sr	0	0.00	0
	<b>Total Expenses -----&gt;</b>	<b>0.00</b>	<b>174,771.69</b>	<b>130,000.00</b>
<b>FUND #: 113</b>	<b>Water Tank - Expenses</b>			
4717 1202	Water Tank Filing Fees	0	0	0
4717 1411	Water Tank Professional Sr	0	0	0
4717 1441	Water Tank Engineering	0	73,692.02	0
	<b>Total Expenses -----&gt;</b>	<b>0.00</b>	<b>73,692.02</b>	<b>0.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 125</b>	<b>04 HOME Grant - Revenue</b>		
3150 1000	0	-625.62	0
3180 4050	0	-3,240.00	0
<b>Total Revenue -----&gt;</b>	<b>0.00</b>	<b>-3,865.62</b>	<b>0.00</b>
<b>FUND #: 165</b>	<b>CDBG Unrestricted - Revenue</b>		
3150 1000	0	-94.16	0
3180 4054	-25,000.00	0	-25,000.00
<b>Total Revenues -----&gt;</b>	<b>-25,000.00</b>	<b>-94.16</b>	<b>-25,000.00</b>
<b>FUND #: 165</b>	<b>CDBG Unrestricted - Expenses</b>		
4150 9000	54,000.00	0	54,000.00
<b>Total Expenses -----&gt;</b>	<b>54,000.00</b>	<b>0.00</b>	<b>54,000.00</b>
<b>FUND #: 170</b>	<b>CDBG Program Income - Revenue</b>		
3150 1000	0	-702.16	0
3160 5052	0	-214.83	0
3180 4050	-5,000.00	-4,073.13	-5,000.00
<b>Total Revenue -----&gt;</b>	<b>-5,000.00</b>	<b>-4,990.12</b>	<b>-5,000.00</b>
<b>FUND #: 170</b>	<b>CDBG Program Income - Expenses</b>		
4500 1442	3,000.00	0	3,000.00
4500 1445	6,000.00	0	6,000.00
<b>Total Expenses -----&gt;</b>	<b>9,000.00</b>	<b>0.00</b>	<b>9,000.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>STREET FUNDS 19, 22, 80, 90 &amp; 92</b>				
<b>FUND #: 019</b>	<b>Gas Tax 2032 - Revenue</b>			
3150 1000	Interest Earnings		-379.68	
3160 4002	Gas Tax 2032	0	-35,782.85	
	<b>Total Revenue -----&gt;</b>	<b>0</b>	<b>-36,162.53</b>	<b>0</b>
<b>FUND #: 022</b>	<b>Combined Gas Tax - Revenue</b>			
3150 1000	Interest Earnings	-10	-456.99	-10
3160 4003	Gas Tax 2103	-8,400.00	-14,245.85	-16,000.00
3160 4005	Gas Tax 2105	-11,300.00	-10,538.84	-10,000.00
3160 4006	Gas Tax 2106	-11,600.00	-10,622.73	-10,000.00
3160 4007	Gas Tax 2107	-14,600.00	-13,307.28	-13,000.00
3160 4008	Gas Tax 2107.5	-1,000.00	-1,000.00	-1,000.00
3160 4009	SB 1, Road Maint.	-12,900.00	0	-36,000.00
	<b>Total Revenue -----&gt;</b>	<b>-59,810.00</b>	<b>-50,171.69</b>	<b>-86,010.00</b>
<b>FUND #: 022</b>	<b>Combined Gas Tax - Expenses</b>			
4412 1020	Street Maint. Salaries-Maint.	13,207.00	10,141.99	12,262.00
4412 1021	Street Maint. OT	500	747.62	500
4412 1081	Street Maint. Engr Prof Servi	11,000.00	0	11,000.00
4412 1100-1160	Street Maint. Health Ins. & Taxes	9,022.00	6,924.10	6,801.00
4412 1411	Street Maint. Professional Sr	250	131.41	250
4412 1451	Street Maint. Street Projects	140,000.00	0	140,000.00
	<b>Total Expenses -----&gt;</b>	<b>173,979.00</b>	<b>17,945.12</b>	<b>170,813.00</b>
<b>FUND #: 080</b>	<b>TDA LTF /SB-325 (Street Maint) - Revenue</b>			
3150 1000	Interest Earnings	-40	-790.15	-40
3160 4100	TDA/SB 325 Transportation Tax	-54,900.00	-39,200.00	-54,900.00
	<b>Total Revenue -----&gt;</b>	<b>-54,940.00</b>	<b>-39,990.15</b>	<b>-54,940.00</b>
<b>FUND #: 080</b>	<b>TDA LTF/SB-325 (Street Maint)- Expenses</b>			
4412 1020	Street Maint. Salaries-Maint.	26,415.00	20,283.37	24,525.00
4412 1021	Street Maint. OT	0	1,495.20	0
4412 1081	Street Maint. Engr Prof Servi	10,000.00	0	10,000.00
4412 1100-1160	Street Maint. Health Ins. & Taxes	17,917.00	13,849.04	13,601.00
4412 1451	Street Maint. Street Projects	110,000.00	0	110,000.00
4412 1470	Street Maint. Contract Work	10,000.00	0	10,000.00
	<b>Total Expenses -----&gt;</b>	<b>174,332.00</b>	<b>35,627.61</b>	<b>168,126.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 090</b>	<b>TDA STA/SB-620 (Transit) - Revenue</b>			
3160 4200	STA/SB 620 Transportation Tax	-7,000.00	0	-7,000.00
	<b>Total Revenue -----&gt;</b>	<b>-7,000.00</b>	<b>0.00</b>	<b>-7,000.00</b>
<b>FUND #: 090</b>	<b>TDA STA/SB-620 (Transit) - Expenses</b>			
4170 1456	Transit System InterCo Transit	6,920.00	0.00	6,920.00
	<b>Total Expenses -----&gt;</b>	<b>6,920.00</b>	<b>0.00</b>	<b>6,920.00</b>
<b>FUND #: 092</b>	<b>RSTP/STIP Exchange - Revenue</b>			
3150 1000	Interest Earnings	-30	-788.28	-30
3160 4100	TDA/SB 325 Transportation Tax	-12,500.00	0	-12,500.00
3160 4250	RSTP/STIP State Exchange Progs	0	-18,031.61	0
	<b>Total Revenue -----&gt;</b>	<b>-12,530.00</b>	<b>-18,819.89</b>	<b>-12,530.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021	
<b>WATER FUNDS 40, 110 &amp; 112</b>				
<b>FUND #: 040</b>	<b>Water Operating Fund - Revenue</b>			
3150 1000	Interest Earnings	-50	-1,000.78	-50
3180 2000	Water Service Charges	-375,000.00	-372,357.60	-375,000.00
3180 2140	Interest and Penalties	-8,000.00	-3,825.23	-8,000.00
3180 3000	Misc Reimbursement	0	-4310.00	0
<b>Total Revenue -----&gt;</b>		<b>-383,050.00</b>	<b>-381,493.61</b>	<b>-383,050.00</b>

<b>FUND #: 040</b>	<b>Water Operating Fund - Expenses</b>			
4000	Transfers-Out	120,000.00	60,000.00	120,000.00
4110 1050	City Council Salary	1,080.00	0	1,080.00
4110 1160	City Council Medicare Tax	105	0	109
4710 1010	Water Fund Salaries-Admin.	23,676.00	24,810.01	25,426.00
4710 1020	Water Fund Salaries-Maint.	66,037.00	58,847.18	61,312.00
4710 1021	Water Fund OT	3,000.00	3,751.47	3,000.00
4710 1040	Water Fund Salary - Legal	4,800.00	4,800.00	4,800.00
4710 1081	Water Fund Engr Prof Servi	2,000.00	4,330.05	2,000.00
4710 1100-1160	Water Fund Health Ins. & Taxes	52,521.00	46,533.69	44,028.00
4710 1199	Water Fund Allocated Costs	13,000.00	13,824.24	13,000.00
4710 1200	Water Fund Supplies	30,000.00	12,167.02	30,000.00
4710 1205	Water Fund Supplies,Sta Cl	3,500.00	2,493.21	3,500.00
4710 1210	Water Fund Miscellaneous	1,000.00	1801.85	1,000.00
4710 1212	Water Fund Lab Testing	3,500.00	1,772.40	3,500.00
4710 1215	Water Fund Membership Dues	200	1249	200
4710 1232	Water Fund Plant & Pump R.	9,000.00	5,743.71	9,000.00
4710 1235	Water Fund Vehicle R & M	1,200.00	0	1,200.00
4710 1239	Water Fund Equip Repair	100	0	100
4710 1241	Water Fund Computer Upgrad	660	0	660
4710 1250	Water Fund Electric Used	10,000.00	8,459.77	10,000.00
4710 1260	Water Fund Uniforms/Safety	100	0	100
4710 1270	Water Fund Small Tools	150	0	150
4710 1282	Water Fund Cell Phones	500	866.32	500
4710 1345	Water Fund Pubsh/Notices	500	0	500
4710 1350	Water Fund School/Training	800	1725	800
4710 1351	Water Fund Licenses,Physic	150	0	150
4710 1352	Water Fund Permit	3,900.00	4,719.00	5,000.00
4710 1355	Water Fund Travel/Meetings	600	170.96	600
4710 1411	Water Fund Professional Sr	2,800.00	5,128.29	2,800.00
4710 1470	Water Fund Contract Work	15,000.00	14,593.90	15,000.00
4710 1500	Water Fund Bad Debt	400	144.71	400
<b>Total Revenue -----&gt;</b>		<b>370,279.00</b>	<b>277,931.78</b>	<b>359,915.00</b>



Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 110</b>	<b>Water Improvement Fund - Revenue</b>			
3000	Operating Transfers In	-120,000.00	-60,000.00	-120,000.00
3150 1000	Interest Earnings	-100	-982.93	-100
3180 2020	Water Improvement Charges	-110,000.00	-112,315.80	-110,000.00
	<b>Total Revenue -----&gt;</b>	<b>-230,100.00</b>	<b>-173,298.73</b>	<b>-230,100.00</b>
<b>FUND #: 110</b>	<b>Water Improvement Fund - Expenses</b>			
4715 1010	Water Imp Salaries-Admin.	7,362.00	7,492.23	8,068.00
4715 1021	Water Imp OT	0	6.02	0
4715 1040	Water Imp Salary - Legal	480	480	480
4715 1081	Water Imp Engr Prof Servi	2,000.00	7,216.74	2,000.00
4715 1100-1160	Water Imp Health Ins. & Taxes	1,992.00	2,958.29	2,727.00
4715 1411	Water Imp Professional Sr	2,400.00	2,301.85	2,400.00
4715 1500	Water Imp Bad Debt	0	-23.19	0
4715 1600	Water Imp Depreciation Ex	0	105,357.06	0
4715 9001	Water Imp Debt Service	198,000.00	134,031.24	198,000.00
	<b>Total Expenses -----&gt;</b>	<b>212,234.00</b>	<b>259,820.24</b>	<b>213,675.00</b>
<b>FUND #: 112</b>	<b>Water Reserve Fund - Revenue</b>			
3150 1000	Interest Earnings	-150	-1,229.92	-150
	<b>Total Revenue -----&gt;</b>	<b>-150.00</b>	<b>-1,229.92</b>	<b>-150.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>SEWER FUNDS 30, 105, 108 &amp; 109</b>				
<b>FUND #: 030</b>	<b>Sewer Operating Fund - Revenue</b>			
3150 1000	Interest Earnings	-20	0	-20
3170 5000	Sewer Service Charges	-570,000.00	-574,803.49	-570,000.00
3180 2140	Interest and Penalties	-2,600.00	-5,899.36	-2,600.00
3180 3000	Connection/Development Fees	-5,000.00	-7,273.00	-5,000.00
3180 4035	Misc Reimbursement	0		0
	<b>Total Revenue -----&gt;</b>	<b>-577,620.00</b>	<b>-587,975.85</b>	<b>-577,620.00</b>
<b>FUND #: 030</b>	<b>Sewer Operating Fund - Expenses</b>			
4000	Transfers-Out	9,750.00	4,875.00	
4110 1050	City Council Salary	1,080.00	0	1,080.00
4110 1160	City Council Medicare Tax	105	0	109
4460 1010	Sewer Dept. Salaries-Admin.	23,676.00	24,900.29	25,426.00
4460 1020	Sewer Dept. Salaries-Maint.	66,037.00	59,972.37	61,312.00
4460 1021	Sewer Dept. OT	4,000.00	3,884.19	4,000.00
4460 1040	Sewer Dept. Salary - Legal	4,800.00	4,800.00	4,800.00
4460 1081	Sewer Dept. Engr Prof Servi	2,100.00	6,495.07	2,100.00
4460 1100-1160	Sewer Dept. Health Ins. & Taxes	52,521.00	46,533.69	44,028.00
4460 1199	Sewer Dept. Allocated Costs	15,000.00	13,824.22	15,000.00
4460 1200	Sewer Dept. Supplies	35,000.00	32,228.85	35,000.00
4460 1205	Sewer Dept. Supplies,Sta Cl	45,000.00	42,119.00	45,000.00
4460 1210	Sewer Dept. Miscellaneous	6,000.00	13,140.77	6,000.00
4460 1212	Sewer Dept. Lab Testing	60,000.00	63,833.53	60,000.00
4460 1215	Sewer Dept. Membership Dues	332	0	332
4460 1220	Sewer Dept. Telephone	700	1,061.32	700
4460 1225	Sewer Dept. Alarm System Mo	260	385.99	260
4460 1232	Sewer Dept. Plant & Pump R.	5,000.00	29,207.85	5,000.00
4460 1235	Sewer Dept. Vehicle R & M	1,500.00	1567.11	1,500.00
4460 1237	Sewer Dept. Bldg. R & M	3,000.00	345	3,000.00
4460 1239	Sewer Dept. Equip Repair		287.26	
4460 1241	Sewer Dept. Computer Upgrad	660	0	660
4460 1250	Sewer Dept. Electric Used	7,000.00	4,095.71	7,000.00
4460 1260	Sewer Dept. Uniforms/Safety	100	0	100
4460 1270	Sewer Dept. Small Tools	200	0	200
4460 1282	Sewer Dept. Cell Phones	1,100.00	866.32	1,100.00
4460 1345	Sewer Dept. Publish/Notices	200	0	200
4460 1350	Sewer Dept. School/Training	800	0	800
4460 1351	Sewer Dept. Licenses,Physic	100	110	100
4460 1352	Sewer Dept. Permit	4,000.00	2,625.00	4,000.00
4460 1355	Sewer Dept. Travel/Meetings	700	20	700
4460 1411	Sewer Dept. Professional Sr	3,400.00	5,128.34	3,400.00
4460 1470	Sewer Dept. Contract Work	35,000.00	23,985.30	35,000.00
4460 1600	Sewer Dept. Depreciation Ex	0	78,511.63	0
4730 1500	Sewer Dept. Bad Debt	1,000.00	-158.03	1,000.00
4730 9001	Sewer Dept. Debt Service	90,700.00	90,372.01	90,700.00
	<b>Total Expenses -----&gt;</b>	<b>480,821.00</b>	<b>555,017.79</b>	<b>459,607.00</b>

Sewer Funds

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
<b>FUND #: 105 Sewer Improvement Fund - Revenue</b>				
3150 1000	Interest Earnings	0	-967.14	0
3170 5100	Sewer Improvement Fund Charges	-65,000.00	-71,571.06	-72,000.00
<b>Total Revenue -----&gt;</b>		<b>-65,000.00</b>	<b>-72,538.20</b>	<b>-72,000.00</b>
<b>FUND #: 105 Sewer Improvement Fund - Expenses</b>				
4735 1010	Sewer Imp Salaries-Admin.	7,362.00	7,546.88	8,068.00
4735 1021	Sewer Imp OT	0	14.01	0
4735 1040	Sewer Imp Salary - Legal	2,400.00	2,400.00	2,400.00
4735 1081	Sewer Imp Engr Prof Servi	2,100.00	14,909.46	2,100.00
4735 1100-1160	Sewer Imp Health Ins. & Taxes	1,992.00	2351.06	2,727.00
4735 1411	Sewer Imp Professional Sr	3,180.00	3,320.00	3,180.00
4735 1500	Sewer Imp Bad Debt	400	29.68	400
4735 9000	Sewer Imp Capital Outlay	15,000.00	0	15,000.00
4735 9001	Sewer Imp Debt Service	41,000.00	26,411.87	41,000.00
<b>Total Expenses -----&gt;</b>		<b>73,434.00</b>	<b>56,982.96</b>	<b>74,875.00</b>
<b>FUND #: 108 WWTP Project Phase Two - Revenue</b>				
3160 5035				-3,500,000.00
3180 4054	Loan Proceeds	-8,000,000.00	0	
<b>Total Revenue -----&gt;</b>		<b>-8,000,000.00</b>	<b>0.00</b>	<b>-3,500,000.00</b>
<b>FUND #: 108 WWTP Project Phase Two - Expenses</b>				
4160 1411	Planning Dept Professional Sr	0	7,941.03	0
4370 1081	Engineering Engr Prof Servi	960,000.00	174,436.97	100,000.00
4460 1411	Sewer Dept. Professional Sr	0	789.43	0
4460 1470	Sewer Dept. Contract Work	0	1,596.00	0
4460 1475	Sewer Dept. Project Constru	7,100,000.00	287,744.00	500,000.00
4735 9001	Sewer Imp Debt Service	0	15,000.00	0
<b>Total Expenses -----&gt;</b>		<b>8,060,000.00</b>	<b>487,507.43</b>	<b>600,000.00</b>
<b>FUND #: 109 SWRCB LN RESERVE</b>				
3000	Operating Transfers In	-9,750.00	-9,750.00	
3150 1000	Interest Earnings	0	-387.77	0
<b>Total Revenue -----&gt;</b>		<b>-9,750.00</b>	<b>-10,137.77</b>	<b>0.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021
-------------	----------------------------------	--------------------------	----------------------------------

**ELECTRIC FUNDS 50, 51 & 100**

<b>FUND #: 050 Electric Operating Fund - Revenue</b>				
3150 1000	Interest Earnings	-1,000.00	-15,596.91	-1,000.00
3170 9000	Other Current Service Charges	-1,000.00	-1,400.00	-1,000.00
3180 2100	Electric Charges	-2,470,000.00	-2,436,318.34	-2,470,000.00
3180 2130	Electrical Surcharge Revenue	-4,000.00	-4,541.95	-4,000.00
3180 2140	Interest and Penalties	-30,000.00	-32,367.86	-30,000.00
3180 2150	Shutoff Charges	-5,300.00	-7,020.00	-5,300.00
3180 2155	Overage/Under in Cash Drawer	0	-7.68	0
3180 3000	Connection/Development Fees	0	-1,451.00	0
3180 4030	Miscellaneous Revenue	-4,000.00	-3,275.00	-4,000.00
3180 4035	Misc Reimbursement	-5,000.00	-57,370.31	-5,000.00
<b>Total Revenue -----&gt;</b>		<b>-2,520,300.00</b>	<b>-2,559,349.05</b>	<b>-2,520,300.00</b>

<b>FUND #: 050 Electric Operating Fund - Expenses</b>				
4000	Transfers-Out	228,325.00	228,325.00	228,325.00
4110 1050	City Council Salary	8,100.00	0	8,100.00
4110 1160	City Council Medicare Tax	788	0	820
4720 1010	Electric Fund Salaries-Admin.	94,466.00	92,217.58	102,330.00
4720 1020	Electric Fund Salaries-Maint.	13,207.00	10,024.15	12,262.00
4720 1021	Electric Fund OT	0	1,056.66	0
4720 1040	Electric Fund Salary - Legal	24,000.00	24,000.00	24,000.00
4720 1100-1160	Electric Fund Health Ins. & Taxes	38,344.00	42,454.64	44,920.00
4720 1199	Electric Fund Allocated Costs	90,000.00	107,930.02	90,000.00
4720 1200	Electric Fund Supplies	10,000.00	13,120.83	10,000.00
4720 1210	Electric Fund Miscellaneous	5,500.00	4,586.18	5,500.00
4720 1215	Electric Fund Membership Dues	1,000.00	200	1,000.00
4720 1220	Electric Fund Telephone	1,700.00	2,670.77	1,700.00
4720 1239	Electric Fund Equip Repair	15,000.00	9,850.00	15,000.00
4720 1241	Electric Fund Computer Upgrad	4,950.00	0	4,950.00
4720 1250	Electric Fund Electric Used	50	0	50
4720 1340	Electric Fund NCPA Purchases	1,280,000.00	1,265,879.00	1,280,000.00
4720 1355	Electric Fund Travel/Meetings	3,600.00	5,334.55	3,600.00
4720 1400	Electric Fund Law Enforcement	325,000.00	314,214.00	340,800.00
4720 1411	Electric Fund Professional Sr	5,250.00	5,673.30	5,250.00
4720 1423	Electric Fund Animal Control	16,200.00	17,052.84	16,200.00
4720 1430	Electric Fund Fire Protection	127,200.00	107,439.10	127,200.00
4720 1462	Electric Fund NCPA Member Ser	1,400.00	0	1,400.00
4720 1465	Electric Fund Electric Maint	280,000.00	316,155.96	310,000.00
4720 1500	Electric Fund Bad Debt	1,500.00	2,351.33	1,500.00
4720 1600	Electric Fund Depreciation Ex	0	46,338.46	0
4721 1010	Public Benefits Salaries-Admin.	0	3,510.48	0
4721 1355	Public Benefits Travel/Meetings	0	70.71	0
<b>Total Expenses -----&gt;</b>		<b>2,575,580.00</b>	<b>2,620,455.56</b>	<b>2,634,907.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2020
<b>FUND #: 051</b>	<b>Public Benefits - Revenue</b>			
3150 1000	Interest Earnings	-150	-1,281.49	-150
3180 2135	Public Benefits Charge	-58,000.00	-56,420.92	-58,000.00
	<b>Total Revenue -----&gt;</b>	<b>-58,150.00</b>	<b>-57,702.41</b>	<b>-58,150.00</b>
<b>FUND #: 051</b>	<b>Public Benefits - Expenses</b>			
4721 1010	Public Benefits Salaries-Admin.	4,417.00	4,518.46	4,481.00
4721 1021	Public Benefits OT	0	8.38	0
4721 1100-1160	Public Benefits Health Ins. & Taxes	1,195.00	1410.46	1,636.00
4721 1200	Public Benefits Supplies	200	0	200
4721 1210	Public Benefits Miscellaneous	15,000.00	224.35	15,000.00
4721 1220	Public Benefits Telephone	50	0	50
4721 1230	Public Benefits Ofc.Equip.Rep.	0	1,415.55	0
4721 1251	Public Benefits Rebate Program	2,000.00	0	2,000.00
4721 1252	Public Benefits Energy Audits	800	532.9	800
4721 1254	Public Benefits Public Outreach	1,900.00	0	1,900.00
4721 1255	Public Benefits Senior Discount	7,900.00	5,601.98	7,900.00
4721 1355	Public Benefits Travel/Meetings	2,500.00	212.13	2,500.00
4721 1462	Public Benefits NCPA Member Ser	4,000.00	4,000.00	4,000.00
4721 1467	Public Benefits Geyser Effluent	14,000.00	14,000.00	14,000.00
	<b>Total Expenses -----&gt;</b>	<b>53,962.00</b>	<b>31,924.21</b>	<b>54,467.00</b>
<b>FUND #: 100</b>	<b>Electric Improvement - Revenue</b>			
3000	Operating Transfers In	-56,325.00	-56,325.00	-56,325.00
3150 1000	Interest Earnings	-100	-4,306.21	-100
	<b>Total Revenue -----&gt;</b>	<b>-56,425.00</b>	<b>-60,631.21</b>	<b>-56,425.00</b>

Description	Working Budget Fiscal Yr 2020	Actual Fiscal Yr 2020	Working Budget Fiscal Yr 2021	
<b>SOLID WASTE FUND 60</b>				
<b>FUND #: 060 Solid Waste Operating Fund - Revenue</b>				
3150 1000	Interest Earnings	-1	0	-1
3170 6000	Refuse Collection Charges	-207,000.00	-209,852.67	-207,000.00
3180 2140	Interest and Penalties	-2,000.00	-2,666.45	-2,000.00
3180 4035	Misc Reimbursement	0	-13.96	0
<b>Total Revenue -----&gt;</b>		<b>-209,001.00</b>	<b>-212,533.08</b>	<b>-209,001.00</b>
<b>FUND #: 060 Solid Waste Operating Fund - Expenses</b>				
4000	Transfers-Out	10,000.00	10,000.00	10,000.00
4110 1050	City Council Salary	540	0	540
4110 1160	City Council Medicare Tax	53	0	55
4470 1010	Solid Waste Salaries-Admin.	7,420.00	7,453.32	7,882.00
4470 1020	Solid Waste Salaries-Maint.	5,283.00	4,008.78	4,905.00
4470 1021	Solid Waste OT	0	361.27	0
4470 1100-1160	Solid Waste Health Ins. & Taxes	5,992.00	6,108.90	6,097.00
4470 1199	Solid Waste Allocated Costs	8,378.00	10,898.22	8,378.00
4470 1241	Solid Waste Computer Upgrad	330	0	330
4470 1345	Solid Waste Publish/Notices	50	0	50
4470 1410	Solid Waste Waste Contract	168,000.00	166,075.92	168,000.00
4470 1411	Solid Waste Professional Sr	350	380.81	350
4470 1500	Solid Waste Bad Debt	0	-491.85	0
4720 1500	Electric Fund Bad Debt	0	-68.24	0
4740 1500	Solid Waste Bad Debt	200	678.17	200
<b>Total Expenses -----&gt;</b>		<b>206,596.00</b>	<b>205,405.30</b>	<b>206,787.00</b>

Description		Working Budget Fiscal Yr 2020	Actual Fiscal Yr 20 <del>20</del>	Working Budget Fiscal Yr 2021
<b>CFD NORTH BIGGS ESTATES FUND 200</b>				
<b>FUND #: 200</b>	<b>CFD-North Biggs Estates - Revenue</b>			
3110 1000	Current Secured	-18,000.00	-22,424.00	-22,000.00
3150 1000	Interest Earnings	-35	0	-35
3170 7600	Community Facilities District	-18,000.00	0	-18,000.00
<b>Total Revenue -----&gt;</b>		<b>-36,035.00</b>	<b>-22,424.00</b>	<b>-40,035.00</b>
<b>FUND #: 200</b>	<b>CFD North Biggs Estates - Expenses</b>			
4120 1021	Admin/City Clrk OT	0	-27.85	0
4290 1020	Gen. Expenses Salaries-Maint.	10,566.00	8,019.03	9,810.00
4290 1021	Gen. Expenses OT	400	715.13	400
4290 1040	Gen. Expenses Salary - Legal	0	1,440.00	0
4290 1100-1160	Gen. Expenses Health Ins. & Taxes	7,167.00	5,907.48	5,440.00
4290 1200	Gen. Expenses Supplies	500	0	500
4290 1411	Gen. Expenses Professional Sr	900	634.68	900
4720 1490	Electric Fund CommFacDistSvcs	3,100.00	3,712.59	3,100.00
<b>Total Expenses -----&gt;</b>		<b>22,633.00</b>	<b>20,401.06</b>	<b>20,150.00</b>

**CITY OF BIGGS**

**Salary Schedule**

**Effective September 1, 2020**

	Entry			Top	
	Month Hour	Annual		Month Hour	Annual
City Administrator	6,408 36.97	76,898		10,333 59.62	124,000
Public Works Superintendent	4,850 27.98	58,199		5,918 34.14	71,011
Public Works Supervisor	4,118 23.76	49,421		5,061 29.20	60,736
Planning Assistant/ Code Enforcement	2,938 16.95	35,256		3,586 20.69	43,035
Finance Director	3,775 21.78	45,303		4,631 26.72	55,578
Accounting Technician	3,564 20.56	42,765		4,280 24.69	51,355
Senior Accounting Clerk	2,948 17.01	35,381		3,598 20.76	43,181
Accounting Clerk	2,711 15.64	32,531		3,302 19.05	39,624
Administrative Assistant	2,851 16.45	34,216		3,390 19.56	40,685
Chief Plant Operator Level 3 License	4,191 24.18	50,295		5,042 29.09	60,507
Treatment Plant Operator Level 2 License	3,737 21.56	44,845		4,436 25.59	53,227
Treatment Plant Operator Level 1 License	3,461 19.97	41,538		4,094 23.62	49,130
City Crew III Water System Operator	3,210 18.52	38,522		3,787 21.85	45,448
City Crew II Equipment Operator	2,981 17.20	35,776		3,507 20.23	42,079
City Crew I General Maintenance	2,803 16.17	33,634		3,252 18.76	39,021

Note:

No stated steps, 25% entry to top, performance based @ 1-5%/yr

Evaluation 1 or 2 = 1%; 3=3%; 4=4%; 5=5%

Generally 10% graduation between positions in a career path

City Clerk is \$150/mo stipend



**Fiscal Year 2020-2021**

Position	Pay Rate	Per	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp		Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 8.794%	Total Taxes & Benefits	Total Salaries, Tax & Benefits
						%	Premium \$44,618						
<b>Public Works Department</b>													
Public Works Superintendent	\$ 5,918	mo.	\$ 71,011	\$ 4,403	\$ 1,030	14%	6,247	22,736	863	483	6,245	42,006	113,017
Plant Operator - HW	\$ 5,042	mo.	60,507	3,751	877	13%	5,800	24,000	1,282	418	5,321	41,449	101,956
City Crew III - JP	\$ 3,787	mo.	45,448	2,818	659	13%	5,800	22,736	1,282	418	3,997	37,709	83,157
City Crew II - Vacant		mo.	-	-	-	13%	-	-	-	-	-	-	-
City Crew I - SE	\$ 2,803	mo.	33,634	2,085	488	13%	5,800	-	-	251	2,601	11,225	44,859
<b>Subtotal</b>			<b>210,600</b>	<b>13,057</b>	<b>3,054</b>	<b>66%</b>	<b>23,648</b>	<b>69,472</b>	<b>3,427</b>	<b>1,569</b>	<b>18,163</b>	<b>132,389</b>	<b>342,989</b>
Standby / Beeper Duty (Crew Only)*	\$ 22.37	hr.	16,889	1,047	245	1%	446	-	-	-	-	1,738	18,628
Emergency/Weekend O/T**	\$ 33.56	hr.	16,860	1,045	244	1%	446	-	-	-	-	1,736	18,596
Certification Stipend	\$ 75.00	mo.	900	56	13	0%	-	-	-	-	79	148	1,048
<b>Subtotal</b>			<b>33,750</b>	<b>2,092</b>	<b>489</b>	<b>2%</b>	<b>892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,474</b>	<b>37,224</b>
<b>Total Public Works Department</b>			<b>245,250</b>	<b>15,205</b>	<b>3,556</b>	<b>70%</b>	<b>24,540</b>	<b>69,472</b>	<b>3,427</b>	<b>1,569</b>	<b>18,242</b>	<b>136,011</b>	<b>381,261</b>

<b>Administration Department</b>													
City Administrator - MS	\$ 9,167	mo.	110,000	6,820	1,595	11%	4,908	17,361	863	603	9,673	41,824	151,824
Finance Director - Vacant			-	-	-	-	-	-	-	-	-	-	-
Accounting Tech - MM	\$ 4,280	mo.	51,355	3,184	745	9%	4,016	-	-	251	4,516	12,711	64,066
Accounting Tech + City Clerk - RB	\$ 4,430	mo.	53,155	3,296	771	9%	4,016	17,361	400	418	4,674	30,935	84,090
Admin Assistant (PT 20hr/wk) - KF	\$ 16.45	hr.	17,108	1,061	248	2%	892	-	-	-	1,323	3,524	20,632
<b>Subtotal</b>			<b>231,618</b>	<b>14,360</b>	<b>3,358</b>	<b>31%</b>	<b>13,832</b>	<b>34,723</b>	<b>1,263</b>	<b>1,271</b>	<b>20,187</b>	<b>88,994</b>	<b>320,612</b>
Overtime/extra meetings	\$ 37.04	hr.	1,333	83	19	0%	-	-	-	-	-	102	1,435
<b>Total Administration Department</b>			<b>232,951</b>	<b>14,443</b>	<b>3,378</b>	<b>31%</b>	<b>13,832</b>	<b>34,723</b>	<b>1,263</b>	<b>1,271</b>	<b>20,187</b>	<b>89,096</b>	<b>322,048</b>
<b>TOTAL SALARIES</b>			<b>\$ 478,201</b>	<b>\$ 29,648</b>	<b>\$ 6,934</b>	<b>101%</b>	<b>\$ 38,371</b>	<b>\$ 104,194</b>	<b>\$ 4,690</b>	<b>\$ 2,840</b>	<b>\$ 38,429</b>	<b>\$ 225,107</b>	<b>\$ 703,508</b>

**CONTRACT PROFESSIONALS & COUNCIL COMPENSATION**

City Engineer - Bennett Engineering	\$90.00	hr.	\$ 40,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 40,000
Planning Services	\$85.00	hr.	\$ 30,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 30,000
Code Enforcement Services	-	mo.	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -
City Attorney - Greg Einhorn	\$4,000.00	mo.	\$ 48,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 48,000
City Finance - Roy Seiler	\$100.00	hr.	\$ 21,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ 21,000
City Council (\$300/mo/pp)	\$300.00	mo.	\$ 18,000.00	\$ 1,116.00	\$ 261.00	1.00%	\$ 446.18	N/A	N/A	N/A	N/A	\$ 1,823.18	\$ 19,823
Planning Commissioners (none)	\$0.00	mo.	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ -	\$ -
<b>TOTAL Contract Professionals and Council</b>			<b>\$ 157,000</b>	<b>\$ 1,116</b>	<b>\$ 261</b>		<b>\$ 446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,823</b>	<b>\$ 160,646</b>
<b>Total</b>													<b>863,954.76</b>

# FY 2020-2021

## Salary Allocation

	Administrator + AR	AP	Admin Assist Code Enforce	Public Works	City Council
Total Salaries	\$ 161,355	\$ 53,155	\$ 17,108	\$ 245,250	\$ 18,000
Total Taxes & Benefits	\$ 54,535	\$ 30,935	\$ 3,524	\$ 136,011	\$ 1,823

Total \$ 496,120  
 Total \$ 226,924  
 \$ 723,044 includes payroll taxes, insurance & Admin OT

Administrator + AR	Sewer	Water	Electric	Public Benefits	Solid Waste	Sewer Impr	Water Impr	City Admin	Totals	
									030-4460-1010	040-4710-1010
	11.2%	11.2%	52.0%	3.0%	2.6%	5.0%	5.0%	10.0%		100.0%
Salaries	\$ 18,072	\$ 18,072	\$ 83,905	\$ 4,841	\$ 4,195	\$ 8,068	\$ 8,068	\$ 16,136	\$	\$ 161,355
Taxes & Benefits	\$ 6,108	\$ 6,108	\$ 28,358	\$ 1,636	\$ 1,418	\$ 2,727	\$ 2,727	\$ 5,454	\$	\$ 54,535

AP	Sewer	Water	Electric	Solid Waste	Planning	City Admin	Totals	
							030-4460-1010	040-4710-1010
	12.0%	12.0%	29.9%	6.0%	5.0%	35.2%		100.0%
Salaries	\$ 6,368	\$ 6,368	\$ 15,867	\$ 3,184	\$ 2,658	\$ 18,711	\$	\$ 53,155
Taxes & Benefits	\$ 3,706	\$ 3,706	\$ 9,234	\$ 1,853	\$ 1,547	\$ 10,889	\$	\$ 30,935

Admin Asst & Code Enforce	Sewer	Water	Electric	Solid Waste	Planning	City Admin	Totals	
							030-4460-1010	040-4710-1010
	6.0%	6.0%	15.0%	3.0%	2.5%	17.6%		100.0%
Salaries	\$ 1,026	\$ 1,026	\$ 2,558	\$ 513	\$ 428	\$ 3,002	\$	\$ 17,108
Taxes & Benefits	\$ 211	\$ 211	\$ 527	\$ 106	\$ 88	\$ 618	\$	\$ 3,524

Public Works Department	Sewer	Water	Electric	Parks	Gas Tax	Street (LTF)	Street Maint GF	Solid Waste	Totals	
									030-4460-1020	040-4710-1020
	25.0%	25.0%	5.0%	14.0%	5.0%	10.0%	10.0%			100.0%
Salaries	\$ 61,312	\$ 61,312	\$ 12,262	\$ 34,335	\$ 12,262	\$ 24,525	\$ 24,525	\$	\$ 9,810	\$ 245,250
Taxes & Benefits	\$ 34,003	\$ 34,003	\$ 6,801	\$ 19,042	\$ 6,801	\$ 13,601	\$ 13,601	\$	\$ 5,440	\$ 136,011

City Council	Sewer	Water	Electric	Solid Waste	Gen Fund	Totals	
						030-4460-1199	040-4710-1199
	6.0%	6.0%	45.0%	3.0%	40.0%		100.0%
Salaries	\$ 1,080	\$ 1,080	\$ 8,100	\$ 540	\$ 7,200	\$	\$ 18,000
Taxes & Benefits	\$ 109	\$ 109	\$ 820	\$ 55	\$ 729	\$	\$ 1,823

**CONSULTANT CONTRACT ALLOCATION**

FY 20-21 Budget -- City of Biggs

**Bennett Engineering Services**

Engineering General	GPU	Sewer Operating	Water Operating	Gen Fund Street Maint	Street Maintenance LTF	Street Maintenance RSTP	Bridge Replacement Reserve	Sewer Improvement	Water Improvement	Total Allocation
010-4370-1081	214	030-4460-1081	040-4710-1081	010-4412-1081	080-4412-1081	092-4412-1081	13-1081	105-4735-1081	110-4715-1081	
50.0%	0.0%	9.0%	6.0%	5.0%	0.0%	0.0%	0.0%	20.0%	10.0%	100.0%
\$ 15,000	\$ -	\$ 2,700	\$ 1,800	\$ 1,500	\$ -	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 30,000

**Planner**

Planning Prof. Services	Electric Operation	Sewer Operating	Water Operating	Gas Tax	Street Maintenance LTF	Street Maintenance RSTP	General Plan Update	Sewer Improvement	Water Improvement	Total Allocation
010-4160-1411	050-4720-1411	030-4460-1411	040-4710-1411	022-4412-1411	080-4412-1411	092-4412-1411	214	105-4735-1411	110-4715-1411	
90.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	100.0%
\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 30,000

**Greg Einhorn, City Attorney**

General	Electric Operation	Sewer Operating	Water Operating	NBE CFD	Street Maintenance LTF	Street Maintenance RSTP	General Plan Update	Sewer Improvement	Water Improvement	Total Allocation
010-4140-1040	050-4720-1040	030-4460-1040	040-4710-1040	200	080-4412-1040	092-4412-1040	214	105-4735-1040	110-4715-1040	
21.0%	50.0%	10.0%	10.0%	3.0%	0.0%	0.0%	0.0%	5.0%	1.0%	100.0%
\$ 10,080	\$ 24,000	\$ 4,800	\$ 4,800	\$ 1,440	\$ -	\$ -	\$ -	\$ 2,400	\$ 480	\$ 48,000

**Roy Seiler, City Accounting Consultant**

City Admin	Solid Waste	Electric Operation	Sewer Operating	Water Operating	Gas Tax	NBE CFD	Street Maintenance RSTP	General Plan Update	Sewer Improvement	Water Improvement	Total Allocation
010-4120-1411	060-4470-1411	050-4720-1411	030-4460-1411	040-4710-1411	022-4412-1411	200	092-4412-1411	214	105-4735-1411	110-4715-1411	
15.0%	3.0%	25.0%	20.0%	20.0%	1.0%	5.0%	1.0%	0.0%	8.0%	2.0%	100.0%
\$ 3,150	\$ 630	\$ 5,250	\$ 4,200	\$ 4,200	\$ 210	\$ 1,050	\$ 210	\$ -	\$ 1,680	\$ 420	\$ 21,000

\$ 129,000

Consultant Allocation

## City of Biggs Organizational Chart 2020-2021

