CITY OF BIGGS
ANNUAL BUDGET

FY 2024/2025

July 1, 2024 to June 30, 2025

City of Biggs Budget 2024-2025

Budget Details		Page		Fund[s]
Fund Summaries	---------	**1 - 2**	---------	
General Fund	---------	**3 - 8**	---------	010
Special Reserve Funds	---------	**9**	---------	11, 12, 16, 54, 145
Impact Fee Funds	---------	**10 - 11**	---------	31, 32, 33, 34, 35, 36, ,101 104, 111
Special Program & Project Funds	---------	**12 - 13**	---------	81, 82, 83, 84, 85, 113, 125, 165, 170, 196
Street Maintenance Funds	---------	**14 - 15**	---------	19, 22, 80, 90, 92
Water Funds	---------	**16 - 17**	---------	40, 110, 112
Sewer Funds	---------	**18 - 19**	---------	30, 105
Electric Funds	---------	**20 - 21**	---------	50, 51, 52, 100
Solid Waste Fund	---------	**22**	---------	60
Community Facilities District	---------	**23**	---------	200
Salary and Allocations	---------	**24 - 27**	---------	
Organizational Chart	---------	**28**		

Fund Summaries

Fund Account or Object #	Description	Fiscal Year 2023-24 Balance July 1,	As Adjusted Budgeted Revenues	As Adjusted Budgeted Expenditues	Transfers In	Transfers Out	Anticipated Changes	Projected Balance June 30,	Fiscal Year 2024-25 Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	<DEFICIT> SURPLUS	Projected Balance June 30,
	DISCRETIONARY FUNDS													
010	General Operating Fund	1,061,285	703,720	1,005,512	150,000			909,493	893,750	1,085,083	150,000		**(41,333)**	868,160
	Sub-Total - General Fund	**1,061,285**	**703,720**	**1,005,512**	**150,000**	**0**	**0**	**909,493**	**893,750**	**1,085,083**	**150,000**	**0**	**(41,333)**	**868,160**
009	ARPA	457,952				449,989	37	8,000	3,000			11,000	**(8,000)**	0
011	Building & Equipment Reserve	(6,484)	200	10,000	1,000		9,000	(6,284)	300	20,000	20,000		**300**	(5,984)
012	Fire Engine/Equip Replacement Reserve	291,591	1,000		1,000			293,591	1,000		0		**1,000**	294,591
013	Bridge Replacement Reserve	(2,525)	0		2,525			0	0				**0**	0
014	Regional Detention Basin Reserve	17,169	0					17,169	500				**500**	17,669
016	Street Maintenance Project Reserve	278,439	0	0	11,000	45,950		243,489	3,000	0	0	0	**3,000**	246,489
017	Public Works Facility Loan Reserve	18,378	0					18,378	500				**500**	18,878
145	1939 Fire Truck Restoration Reserve	10,659	0	1,000			1,000	10,659	100	100	-		**0**	10,659
	Total General Fund Discretionary Funds	**150**	**704,920**	**1,016,512**	**165,525**	**495,939**	**10,037**	**1,494,495**	**902,150**	**1,105,183**	**170,000**	**11,000**	**(44,033)**	**1,450,462**
	STREET FUNDS													
019,022	Combined Gas Tax (HUTA, SB-1)	380,839	98,750	95,953				383,636	107,000	68,829			**38,171**	421,807
027	Trafffic Congestion Relief	6,846	0	0				6,846	0	0			**0**	6,846
080	TDA / LTF - Street Maint.	110,335	90,600	98,406			(20,000)	82,529	68,100	119,157			**(51,057)**	31,472
092	RSTP (State Exchange)	149,747	18,530			100,000		68,277	27,000	0		0	**27,000**	95,277
079	Safe Routes to School, 2014	(250)					250	0					**0**	0
081	Safe Routes to School, 2017 (Cycle 2)	(9,608)			9,608			0					**0**	0
082	Safe Routes to School, 2019 (Cycle 4) 5128012	(33,817)			33,817			0					**0**	0
083	Second Street CMAQ5128013	(140,894)	145,000				(145,000)	(140,894)	1,200,000	1,060,000	0		**140,000**	(894)
084	Second Street, C-H	0	500,000	600,000	100,000		100,000	100,000	500,000	600,000	0		**(100,000)**	0
085	REAP 2.0	0	120,000	120,000				0	120,000	120,000			**0**	0
	Total Street Funds	**463,198**	**972,880**	**914,359**	**143,425**	**100,000**	**(64,750)**	**500,394**	**2,022,100**	**1,967,986**	**0**	**0**	**54,114**	**554,508**
	PROJECT AND PROGRAM FUNDS													
032-039	Other Development Impact Fees	192,111	70	35,000				157,181	15,800	15,000			**800**	157,981
033	Parks Dev. Impact Fees	140,058	100	50,000				90,158	5,000	0			**5,000**	95,158
031	Drainage Development	189,324	50					189,374	3,300				**3,300**	192,674
071	Parks Grant		178,000	178,000				0	0	0			**0**	0
125	04 HOME Grant	117,911						117,911	6,000				**6,000**	123,911
150	1982 CDBG Grant	947						947	50				**50**	997
160	1986 CDBG	25,040						25,040	400				**400**	25,440
165	CDBG Misc Revenue (Sec I)	16,047	25,000	30,000				11,047	25,300	25,000			**300**	11,347
170	CDBG Program Income (Sec III)	140,772	5,000	9,000				136,772	7,500	9,000			**(1,500)**	135,272
196	01 STBG-1797 H/R Well	131,724						131,724	2,000				**2,000**	133,724
200	NBE CFD (Community Facilities District)	11,695	18,050	20,150				9,595	27,100	26,563			**537**	10,132
201-245	Trust Funds	25,454						25,454					**0**	25,454
230	Hometown Celebration Fund	31	100	100				31	0	0			**0**	31
	Total Project and Program Funds	**991,114**	**226,370**	**322,250**	**0**	**0**	**0**	**895,234**	**92,450**	**75,563**	**0**	**0**	**16,887**	**912,121**
	ENTERPRISE OPERATING FUNDS													
030	Sewer Operating Fund (Net Current)	513,843	577,620	612,960				478,503	614,320	581,431		0	**32,889**	511,392
040	Water Operating Fund (Net Current)	366,446	385,050	280,868		120,000		350,628	424,500	302,321		132,000	**(9,821)**	340,807
050	Electric Operating Fund (Net Current)	(649,852)	2,900,300	3,157,659	449,989	154,000	(400,000)	(1,011,222)	2,898,000	3,328,534	11,000	150,000	**(569,534)**	(1,580,756)
060	Solid Waste Operating Fund (Cash)	(8,431)	209,010	202,481		10,000	(7,779)	(19,681)	0				**0**	(19,681)
	Total Enterprise Operating Funds	**222,006**	**4,071,980**	**4,253,968**	**449,989**	**284,000**	**(407,779)**	**(201,772)**	**3,936,820**	**4,212,286**	**11,000**	**282,000**	**(546,466)**	**(748,238)**

	ENTERPRISE CAPITAL AND RESERVE FUNDS													
105	Sewer Improvement Fund (Net Current)	(2,809)	72,000	79,337	8,483			(1,663)	72,000	64,080	0		**7,920**	6,257
106	Sewer Bond Reserve	40,500						40,500					**0**	40,500
108	WWTP Project Phase II (Net Current)	8,633				8,483	(150)	0					**0**	0
109	Sewer Reserve SWRCB Loan	109,894						109,894					**0**	109,894
110	Water Improvement Fund (Net Current)	174,611	110,100	209,837	120,000			194,874	116,500	296,529	132,000		**(48,029)**	146,845
111	Sewer Develop. Impact Fee	242,140	0					242,140	14,000				**14,000**	256,140
113	Water Tank	(437,979)	528,004	100,000			(428,004)	(437,979)	528,004	90,000			**438,004**	25
104	Water Develop. Impact Fee	144,303	10,000					154,303	12,500				**12,500**	166,803
112	Water Bond Reserve	205,529	150					205,679	0				**0**	205,679
051	Public Benefits (Electric Efficiency Program)	327,926	58,150	64,410				321,666	56,000	82,510		20,000	**(46,510)**	275,156
052	GOR - Funds Held in Reserve at NCPA	1,226,490	10,000					1,236,490	60,000	0			**60,000**	1,296,490
053	CAISO - Funds Held in Reserve at Cal ISO	121,425	5,000					126,425	3,000				**3,000**	129,425
054	GHG Credits	774,146	60,000	60,000				774,146	87,000	600,000			**(513,000)**	261,146
100	Electric Improvement Fund	868,755	3,000		1,000			872,755	14,000		0		**14,000**	886,755
101	Electric Develop. Impact Fee	26,841	100					26,941	10,500				**10,500**	37,441
	Total Enterprise Capital and Reserve Funds	**3,830,405**	**856,504**	**513,584**	**129,483**	**8,483**	**(428,154)**	**3,866,171**	**973,504**	**1,133,119**	**132,000**	**20,000**	**(47,615)**	**3,818,556**
	GRAND TOTAL ALL FUNDS	**5,506,873**	**6,832,654**	**7,020,673**	**888,422**	**888,422**	**(890,646)**	**6,554,522**	**7,927,024**	**8,494,137**	**313,000**	**313,000**	**(567,113)**	**5,987,409**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 009	**ARPA - REVENUE**			
009-3150-1000	Interest Earnings			11,000
009-4000-1000	Transfers Out	449,989	899,978	11,000
FUND #: 010	**GENERAL OPERATING FUND - REVENUE**			
3110 1000	Current Secured	129,974	162,600	208,000
3110 1500	Supplemental Secured Taxes-Cur	1,756	1,100	5,000
3110 2000	Current Unsecured	10,513	9,600	10,000
3110 4000	Prior Unsecured	282	200	500
3110 5000	Other Property Taxes	693	1,600	1,500
3110 7000	ADMINISTRATION	(1,749)	(3,400)	(4,000)
3120 1000	Franchises	28,086	17,200	35,000
3120 2000	Sales & Use Taxes	13,326	21,600	28,000
3120 2500	Sales Tax (Public Safety Use)	1,529	2,000	3,000
3120 2550	State COPS Revenue	170,766	146,000	165,000
3120 3000	Business Licenses	5,856	6,200	5,000
3120 4000	Real Property Transfer Taxes	3,128	7,000	7,000
3130 2000	Animal Licenses	730	1,300	900
3130-3000	Parking Permit	300	-	500
3140 1500	Code Enforcement Revenues	350	5,000	1,000
3140 2000	Other Fines	80	150	150
3150 1000	Interest Earnings	-	200	12,000
3150-2010	Industrial Park Rent	7,200	-	20,000
3150 2020	Other Rents & Concessions	10,682	10,000	11,000
3160 3000	State Motor VLF In Lieu Tax	146,343	222,500	250,000
3160 5015	Abandoned Vehicle Authority	220	2,000	500
3160 6000	State Homeowners Property Tax	254	2,000	1,500
3160-8060	GF Recycling Grant Revenue	-	-	10,000
3160-8100	GF SB2 Annexation Revenue	153,669	-	80,000
010-3170-1010	GF Sales of Maps & Publication	143	-	100
010-3170-1040	GF Other Filing & Cert. Fees	3,158	3,000	5,000
010-3170-5200	GF Previously Written Off Rev	-	120	-
010-3170-7100	GF Planning Fee	-	25,000	100
010-3170-7500	GF 10% Admin Fee	480	250	500
010-3180-2101	GF Electric Service Charges	18,087	25,500	20,000
010-3180-4030	GF Miscellaneous Revenue	120	20,000	500
010-3180-4031	GF Biggs Community Hall Rev	10,750	10,000	15,000
010-3180-4035	GF Misc Reimbursement	210	5,000	1,000
	Total General Fund Revenue	**716,935**	**703,720**	**893,750**
3000-4000	Operating Transfers In	75,000	150,000	150,000
	Total Revenue ---------->	**791,935**	**853,720**	**1,043,750**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 010	**GENERAL OPERATING FUND - EXPENSES**			
	City Council (4110)			
4110 1050	City Council Salary	5,715	7,200	7,740
4110 1110	City Council Social Security	354	500	600
4110 1160	City Council Medicare Tax	83	1,502	295
4110 1200	City Council Supplies	184	200	200
4110 1210	City Council Miscellaneous	-	200	200
4110 1240	City Council Natural Gas	133	50	50
4110 1350	City Council School/Training	-	-	-
4110 1355	City Council Travel/Meetings	226	1,200	1,200
	Total Expenses ---------->	**6,696**	**10,852**	**10,285**
	Administration/City Clerk/Finance (4120)			
4120 1010	Admin/City Clrk Salaries-Admin.	42,089	46,497	59,534
4120 1100-1160	Admin/City Clrk Health Ins.	26,021	26,404	58,691
4120 1200	Admin/City Clrk Supplies	18,450	14,000	14,000
4120 1202	Admin/City Clrk Filing Fees	-	60	60
4120 1210	Admin/City Clrk Miscellaneous	2,674	500	500
4120 1215	Admin/City Clrk Membership Dues	701	725	475
4120 1220	Admin/City Clrk Telephone	339	325	500
4120 1225	Admin/City Clrk Alarm System Mo	190	350	350
4120 1230	Admin/City Clrk Ofc.Equip.Rep.	-	400	400
4120 1238	Admin/City Clrk Computer Repair	-	250	500
4120 1250	Admin/City Clrk Electric Used	-	1,500	1,500
4120 1254	Admin/City Clrk Public Outreach	-	1,000	1,000
4120 1280	Admin/City Clrk Equip.Rent Out.	-	1,000	1,000
4120 1350	Admin/City Clrk School/Training	-	400	400
4120 1355	Admin/City Clrk Travel/Meetings	1,378	1,900	2,000
4120 1411	Admin/City Clrk Professional Sr	3,787	1,800	2,000
4120 1500	Admin/City Clrk Bad Debt	-	300	300
4120 9000	Admin/City Clrk Capital Outlay	-	-	-
	Total Expenses ---------->	**95,630**	**97,411**	**143,210**
	City Attorney (4140)			
4140 1040	City Attorney Salary - Legal	6,720	9,600	9,600
NEW	**Legal Services - Other**			15,000
	Total Expenses ---------->	**6,720**	**9,600**	**24,600**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	Government Bldgs & Properties (4150)			
4150 1200	Governmt Bldgs. Supplies	608	1,800	1,800
4150 1203	Governmt Bldgs. Levee Repair	3,014	1,580	1,580
4150 1210	Governmt Bldgs. Miscellaneous	250	1,000	4,000
4150 1220	Governmt Bldgs. Telephone	-	100	100
4150 1237	Governmt Bldgs. Bldg. R & M	25,677	6,000	20,000
4150 1240	Governmt Bldgs. Natural Gas	-	500	500
4150 1250	Governmt Bldgs. Electric Used	-	500	500
4150 1330	Governmt Bldgs. Refund	-	400	400
4150 1425	Governmt Bldgs. Janitorial Serv	3,440	3,000	4,000
4150 1470	Governmt Bldgs. Contract Work	3,730	-	-
	Total Expenses ---------->	**36,719**	**14,880**	**32,880**
	Biggs Community Hall (4155)			
4155 1200	BCH Supplies	1,211	2,200	2,200
4155 1240	BCH Natural Gas	1,480	2,000	2,000
4155-1280	BCH Equip Rent	-	-	-
4155 1470	BCH Contract Work	16,828	-	-
	Total Expenses ---------->	**19,518**	**4,200**	**4,200**
	Planning (4160)			
4160 1010	Planning Dept Salaries-Admin.	2,743	3,599	3,807
4160 1100-1160	Planning Dept Health Ins.	6,929	2,166	2,366
4160 1200	Planning Dept Supplies	-	780	780
4160 1202	Planning Dept Filing Fees	-	50	50
4160 1210	Planning Dept Miscellaneous	1,200	500	500
4160 1220	Planning Dept Telephone	268	400	400
4160 1238	Planning Dept Computer Repair	-	400	400
4160 1345	Planning Dept Publsh/Notices	-	400	400
4160 1411	Planning Dept Professional Sr	35,855	80,000	115,000
4160 1413	Planning Dept PMC-CodeEnforce	88	-	-
4160 1431	Planning Dept Billable Cost	40,552	11,000	11,000
4160 1434	Planning Dep Housing Element	1,160		
4160 1435	Planning Dept Code Enforcemen	1,200	200	200
	Total Expenses ---------->	**89,994**	**99,495**	**134,903**
	Code Enforcement (4175)			
4175 1010	Code Enforce. Salaries-Admin.	3,352	-	9,630
4175 1100-1160	Code Enforce. Health Ins.	2,365	-	5,144
4175 1200	Code Enforce. Supplies	-		-
4175 1355	Code Enforce. Travel/Meetings	-		-
4175 1435	Code Enforce. Code Enforcemen	-	-	-
	Total Expenses ---------->	**5,717**	**-**	**14,774**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	Benefits & General Expenses (4210 ~ 4290)			
4210 1100	Fringe Benefits Health Ins.	14	400	400
4210 1105	Fringe Benefits PERS Retired	61	3,000	3,000
4240 1210	Community Promotion-Misc	-	-	15,000
4260 1158	Elections Election Cost	-	-	10,000
4270 1215	Membership/Dues Membership Dues	-	1,000	1,000
4280 1130	Insurance, Gen. Unemployment	604	800	800
4280 1140	Insurance, Gen. Workers Comp.	20,242	23,000	22,500
4280 1150	Insurance, Gen. Property Insur.	27,878	13,500	30,500
4280 1156	Insurance, Gen. Liability Insur	21,046	24,300	23,500
4290 1210	Gen. Expenses Miscellaneous	-	800	800
4290 1230	Gen. Expenses Ofc.Equip.Rep.	3,159	5,000	3,000
4290 1345	Gen. Expenses Publsh/Notices	801	1,500	2,000
4290 1351	Gen. Expenses Licenses,Physic	-	100	100
4290 1405	Gen. Expenses Audit Services	-	6,000	6,000
	Total Expenses ---------->	**73,805**	**79,400**	**118,600**
	Police (4310)			
4310 1400	Police Dept Law Enforcement	168,594	200,000	210,000
	Total Expenses ---------->	**168,594**	**200,000**	**210,000**
	Fire (4320)			
4320 1239	Fire Equip Repair	-	1,500	1,500
4320 1250	Fire Electric Used	-	1,200	1,200
4320 1430	Fire Fire Protection	75,956	101,200	99,000
4320 1432	Fire JPA Hazardous	-	300	300
4320 9000	Fire Capital Outlay	-	1,500	-
	Total Expenses ---------->	**75,956**	**105,700**	**102,000**
	Animal Control (4340)			
4340 1423	Animal Dept. Animal Control	10,432	10,800	12,000
	Total Expenses ---------->	**10,432**	**10,800**	**12,000**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	Shop & Corporate Yard (4360)			
4360 1120	Shop & Corp Yd. PERS	68	-	-
4360 1200	Shop & Corp Yd. Supplies	4,720	3,800	6,000
4360 1210	Shop & Corp Yd. Miscellaneous	620	5,000	3,000
4360 1220	Shop & Corp Yd. Telephone	2,284	300	1,000
4360 1225	Shop & Corp Yd. Alarm System Mo	59	150	150
4360 1235	Shop & Corp Yd. Vehicle R & M	11,262	4,000	7,000
4360 1239	Shop & Corp Yd. Equip Repair	1,506	3,000	1,500
4360 1240	Shop & Corp Yd. Natural Gas	292	300	300
4360 1250	Shop & Corp Yd. Electric Used	-	2,400	2,400
4360 1260	Shop & Corp Yd. Uniforms/Safety	2,586	2,700	4,000
4360 1270	Shop & Corp Yd. Small Tools	1,097	1,000	1,000
4360 1280	Shop & Corp Yd. Equip.Rent Out.	-	500	500
4360 1282	Shop & Corp Yd. Cell Phones	155	350	350
4360 1350	Shop & Corp Yd. School/Training	13	200	200
4360 1351	Shop & Corp Yd. Licenses,Physic	-	300	300
4360 1355	Shop & Corp Yd. Travel/Meetings	-	150	150
4360 1410	Shop & Corp Yd. Waste Contract	1,128	2,000	2,000
4360 9001	Shop & Corp Yd. Debt Service	15,397	13,000	13,000
	Total Expenses ---------->	**41,187**	**39,150**	**42,850**
	Engineering (4370)			
4370 1081	Engineering Engr Prof Servi	18,871	30,000	30,000
4370-1431	Engineering Billable Cost	2,652	-	
	Total Expenses ---------->	**21,523**	**30,000**	**30,000**
	Street Maintenance (4412)			
4412 1020	Street Maint. Salaries-Maint.	29,997	33,979	45,715
4412 1021	Street Maint. OT	1,176	-	-
4412 1081	Street Maint. Engr Prof Servi	1,887	1,500	1,500
4412 1100-1160	Street Maint. Health Ins.	12,216	14,427	17,796
4412 1200	Street Maint. Supplies	14,752	18,000	15,000
4412 1232	Street Maint. Plant & Pump R.	-	400	400
4412 1235	Street Maint. Vehicle R & M	1,500	2,000	1,000
4413 1235	Street Maint Equip Repair	97	-	-
4412 1270	Street Maint. Small Tools	-	400	400
4412 1290	Street Maint. Traffic Signs	75	1,000	500
4412 1455	Street Maint. Street Striping	-	400	400
4412 1470	Street Maint. Contract Work	3,275	900	1,000
	Total Expenses ---------->	**64,975**	**73,006**	**83,711**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	Parks (4610)			
4610 1020	Park Department Salaries-Maint.	35,810	47,571	54,457
4610 1021	Part Department OT	1,414	-	-
4610 1100-1160	Park Department Health Ins. & Taxes	10,370	20,197	21,363
4610 1200	Park Department Supplies	7,349	7,500	7,500
4610 1210	Park Department Miscellaneous	-	300	10,000
4610 1237	Park Department Bldg. R & M	-	800	800
4610 1250	Park Department Electric Used	-	450	450
4610 1280	Park Department Equip.Rent Out.	-	500	500
4610 1470	Park Department Contract Work	21,011	24,000	24,000
	Total Expenses ---------->	**75,953**	**101,318**	**119,070**
	Biggs Event Support (4611)			
4611 1200	Biggs Events Supplies	1,227	1,500	2,000
	Total Expenses ---------->	**1,227**	**1,500**	**2,000**
	Total General Fund Expenses	**794,646**	**877,312**	**1,085,083**
	GENERAL FUND NET	**-2,711**	**-23,592**	**-41,333**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	SPECIAL RESERVE FUNDS 11, 12, 16, 54, 145			
FUND #: 011	**Building & Equipment Reserves - Revenue**			
3000	Operating Transfers In	500	1,000	500
3150 1000	Interest Earnings	0	200	300
	Total Revenue ---------->	**500**	**1,200**	**800**
FUND #: 011	**Building & Equipment - Expenses**			
4150 1237	Bldg/Equipment Govt Bldg R&M	0.00	0.00	0.00
4190 9000	Equipment Capital Outlay	0.00	10,000	20,000.00
	Total Expenses ---------->	**0.00**	**10,000**	**20,000**
FUND #: 012	**Fire Engine Replacement - Revenue**			
3000 4000	Operating Transfers In	500	1,000	0.00
3150 1000	**Interest Income**	-	1,000	1,000.00
	Total Revenue ---------->	**500.00**	**1,000.00**	**1,000.00**
FUND #: 016	**Street Maintenance Reserve - Revenue**			
3000 4000	Operating Transfers In	500.00	11,000.00	0.00
3150 1000	**Interest income**			3,000
	Total Revenue ---------->	**500.00**	**11,000.00**	**3,000.00**
FUND #: 016	**Street Maintenance Reserve - Expense**			
4000-1000	Transfer Out	45,950	45,950	
4412 1451	Street Maint. Street Projects		0	
	Total Expenses ---------->	**45,950.00**	**45,950.00**	**0.00**
FUND #: 054	**Green House Gas Credits - Revenue**			
3180 4030	Miscellaneous Revenue	0	60,000	75,000
3150 1000	**Interest Income**			12,000
	Total Revenue ---------->	**0**	**60,000**	**75,000**
FUND #: 054	**Green House Gas Credits - Expenses**			
4722 1342	GHG Credit Exp GHG Expenditure	40,000	60,000	600,000
	Total Expenses ---------->	**40,000**	**60,000**	**600,000**
FUND #: 145	**1939 Fire Truck Restorations Reserve - Expenses**			
4320 1239	Fire Equip Repair	0	1000	100
	Total Expenses ---------->	**0**	**1,000**	**100**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	IMPACT FUNDS 31, 32, 33, 34, 35, 36, 101, 104 & 111			
FUND #: 031	**Drainage Development Impact - Revenue**			
3150 1000	Interest Earnings	0	50	3300
3180 3000	Connection/Development Fees	0		0
	Total Revenue ---------->	**0**	**50**	**3,300**
FUND #: 032	**Roads-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	10	2,600
3180 3000	Connection/Development Fees	0	0	5,000
	Total Revenue ---------->	**0**	**10**	**7,600**
FUND #: 033	**Parks-Rec Development Impact - Revenue**			
3150 1000	Interest Earnings	0	100	5,000
	Total Revenue ---------->	**0**	**100**	**5,000**
FUND #: 033	**Parks-Rec Development Impact - Expenses**			
4610 1470	Park Grant Contract work	59,273	178,000	
4610 1500	**Park Grant Match**		50,000	
	Total Expenses ---------->	**59,273**	**228,000**	**0.00**
FUND #: 034	**Gen Govt-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	10	300
3180 3000	Govt-Dev Im Conn/Dev Fees		0	5,000
	Total Revenue ---------->	**0**	**10**	**5,300**
FUND #: 034	**Gen Govt-Development Impact - Expenses**			
4150 1237	GovtpDev Imp/Govt Bldg R&M		0.00	
4150 1470	Governmt Bldgs. Contract Work	-	35,000	15,000
	Total Expenses ---------->	**-**	**35,000**	**15,000**
FUND #: 035	**Police-Development Impact - Revenue**			
3180 3000	PoliceDev Impa Con/Dev Fees	0	0	1000
	Total Revenue ---------->	**0.00**	**0.00**	**1,000.00**
FUND #: 036	**Fire-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	10	300
3180 3000	Connection/Development Fees	0	0	1500
	Total Revenue ---------->	**0**	**10**	**1,800**
FUND #: 101	**Electric Development Impact - Revenue**			
3150 1000	Interest Earnings	0	100	500
3180 3000	Connection/Development Fees	0	0	10000
	Total Revenue ---------->	**0**	**100**	**10,500**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 104	**Fire-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	0	2,500
3180 3000	Water Dev. Impact Fees	0	10,000	10,000
	Total Revenue ---------->	**0**	**10,000**	**12,500**
FUND #: 111	**Fire-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	0	4,000
3180 3000	Water Dev. Impact Fees	0	-	10,000
	Total Revenue ---------->	**0**	**0**	**14,000**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	PROJECT & PROGRAM FUNDS 81, 82, 83, 84, 85, 113, 125, 165, 170 & 196			
FUND #: 081	**17 SR2S Cycle 2 - Revenue**			
3000 4000	Transfer in	9,608	9,608	-
	Total Revenue ---------->	**9,608**	**9,608**	**-**
FUND #: 081	**17 SR2S Cycle 2 - Expenses**			
4500 1453	Grant Safe Route School		-	
	Total Expenses ---------->	**-**	**-**	**-**
FUND #: 082	**19 SR2S Cycle 4**			
3000 1000	Transfer In	33,817	33,817	
	Total Expenses ---------->	**33,817**	**33,817**	**-**
FUND #: 083	**2nd St CMAQ - Revenue**			
3000 4000	**Transfer In**	100,000		
3160 5041	Grant Engr Prof Servi	12,140	145,000	1,200,000
	Total Revenue ---------->	**112,140**	**145,000**	**1,200,000**
FUND #: 083	**2nd St CMAQ Construction**			
4500 1081	Grant Engr Prof Servi	-	-	-
4500 1085	Grant Planning Servs	-	-	-
4500 1411	Grant Professional Sr 2nd St CMAQ	-	-	1,060,000
	Total Expenses ---------->	**-**	**-**	**1,060,000**
FUND #: 084	**Second Street**			
3000 4000	Second Street C-H Transfer	-	100,000	-
3160 5041	Second Street C-H Grant Revenue	-	500,000	500,000
	Total Revenues ---------->	**-**	**500,000**	**500,000**
FUND #: 084	**Second Street**			
4412 1470	Contract Work	-	600,000	600,000
	Total Expenses--------->	**-**	**600,000**	**600,000**
FUND #: 085	**REAP 2.0 Grant Revenus**			
3180 5040	REAP 2.0 Grant Revenus	-	120,000	120,000
	Total Revenues ---------->	**-**	**120,000**	**120,000**
FUND #: 085	**Grant Engineer/Prof Services**			
4500 1080	Grant Engineer/Prof Services	-	120,000	120,000
	Total Expenses--------->	**-**	**120,000**	**120,000**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 113	**Water Tank - Expenses**			
4717 1202	Water Tank Filing Fees	-	-	-
4717 1411	Water Tank Professional Sr	-	50,000	45,000
4717 1441	Water Tank Engineering	-	50,000	45,000
	Total Expenses ---------->	**-**	**100,000**	**90,000**
FUND #: 125	**04 HOME Grant - Revenue**			
3150 1000	Interest Earnings	-	-	2,000
3180 4050	Payments on Loan	4,320	-	4,000
	Total Revenue ---------->	**4,320**	**-**	**6,000**
FUND #: 165	**CDBG Unrestricted - Revenue**			
3000 1000	Transfers In	7,215		
3150 1000	Interest Earnings	-	-	300
3180 4054	Loan Proceeds	-	25,000	25,000
	Total Revenues ---------->	**7,215**	**25,000**	**25,300**
FUND #: 165	**CDBG Unrestricted - Expenses**			
4150 9000	Governmt Bldgs. Capital Outlay	-	30,000	25,000
	Total Expenses ---------->	**-**	**30,000**	**25,000**
FUND #: 170	**CDBG Program Income - Revenue**			
3150 1000	Interest Earnings	-	-	2,500
3160 5052	94-CDBG Grant Program Revenue	-	-	-
3180 4050	Payments on Loan	510	5,000	5,000
	Total Revenue ---------->	**510**	**5,000**	**7,500**
FUND #: 170	**CDBG Program Income - Expenses**			
4000 1000	Transfers Out	4,304		
4500 1442	Grant Grant Admin	-	3,000	3,000
4500 1445	Grant Gen Administrat	-	6,000	6,000
	Total Expenses ---------->	**4,304**	**9,000**	**9,000**
FUND #: 196	**01 STBG-1797**			
3180 4050	01 STBG-1797 Payments on Loan	1,020	-	-
3150 1000	Interest Income	-	-	2,000
	Total Revenues ---------->	**1,020**	**-**	**2,000**
FUND #: 196	**01 STBG-1797**			
4000 1000	Transfers Out	2,459	-	-
	Total ---------->	**2,459**	**-**	**-**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	STREET FUNDS 19, 22, 80, 90 & 92			
FUND #: 019	**Gas Tax 2032 - Revenue**			
3150 1000	Interest Earnings	29,082	42,500	47,600
3160 4002	Gas Tax 2032	0		
	Total Revenue ---------->	**29,082**	**42,500**	**47,600**
FUND #: 022	**Combined Gas Tax - Revenue**			
3150 1000	Interest Earnings	0	100.00	100
3160 4003	Gas Tax 2103	12,659	16,850	17,500.00
3160 4005	Gas Tax 2105	8,030	11,850	12,100.00
3160 4006	Gas Tax 2106	9,696	12,250	12,200.00
3160 4007	Gas Tax 2107	9,399	14,200	16,500.00
3160 4008	Gas Tax 2107.5	1,000	1,000	1,000.00
	Total Revenue ---------->	**40,784**	**56,250**	**59,400**
FUND #: 022	**Combined Gas Tax - Expenses**			
4412 1020	Street Maint. Salaries-Maint.	12,790	16,990	19,449.00
4412 1021	Street Maint. OT	505	500	500
4412 1081	Street Maint. Engr Prof Servi	-	11,000	1,000.00
4412 1100-1160	Street Maint. Health Ins. & Taxes	5,512.00	7,213.00	7,630.00
4412 1411	Street Maint. Professional Sr	210	250	250
4412 1451	Street Maint. Street Projects	0.00	60,000	40,000
	Total Expenses ---------->	**19,017**	**95,953**	**68,829**
FUND #: 080	**TDA LTF /SB-325 (Street Maint) - Revenue**			
3150 1000	Interest Earnings	-	90,500	66000
3160 4100	TDA/SB 325 Transportation Tax	-	100	2,100.00
	Total Revenue ---------->	**0.00**	**90,600.00**	**68,100.00**
FUND #: 080	**TDA LTF/SB-325 (Street Maint)- Expenses**			
4412 1020	Street Maint. Salaries-Maint.	25,579	33,979	38,898.00
4412 1021	Street Maint. OT	1,010	-	0
4412 1081	Street Maint. Engr Prof Servi	0.00	10,000	5,000.00
4412 1100-1160	Street Maint. Health Ins. & Taxes	11,021.00	14,427.00	15,259.00
4412 1451	Street Maint. Street Projects	80,000.00	30,000	50,000.00
4412 1470	Street Maint. Contract Work	0.00	10000	10,000.00
	Total Expenses ---------->	**117,610**	**98,406**	**119,157.00**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 090	**TDA STA/SB-620 (Transit) - Revenue**			
3160 4100	TDA/SB 325 Transport Tax			
	Total Revenue ---------->	**0.00**	**0.00**	**0.00**
FUND #: 090	**TDA STA/SB-620 (Transit) - Expenses**			
4170 1456	Transit System InterCo Transit			
	Total Expenses ---------->	**0.00**	**0.00**	**0.00**
FUND #: 092	**RSTP/STIP Exchange - Revenue**			
3160 4100	TDA/SB 325 Transportation Tax	0.00	18,500	24,000
3160 1000	Interest Earnings	0	30	3,000
	Total Revenue ---------->	**0**	**18,530**	**27,000**
FUND #: 092	**RSTP/STIP Exchange - Expenses**			
4000 1000	Transfer out for match	100,000	100,000	0
	Total Expenses ---------->	**100,000**	**100,000**	**0**
FUND #: 092	**RSTP/STIP Exchange - Expenses**			
4412 1411	RSTP/STIP Excha Strt Maint. Pr	19611	0	0
	Total Expenses ---------->	**19,611**	**0**	**0**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	WATER FUNDS 40, 110 & 112			
FUND #: 040	**Water Operating Fund - Revenue**	.		
3150 1000	Interest Earnings	0	50.00	6500
3180 2000	Water Service Charges	270,777	375,000	412,500.00
3180 2140	Interest and Penalties	-	8,000	3,500.00
3180 3000	WF Connection/Devpment Fees	-	2,000	2000
	Total Revenue ---------->	**270,777**	**385,050**	**424,500**
FUND #: 040	**Water Operating Fund - Expenses**			
4000	Transfers-Out	60,000	120,000	132,000
4110 1050	City Council Salary	-	1,080	1,080
4110 1160	City Council Medicare Tax	-	225	125
4710 1010	Water Fund Salaries-Admin.	24,935	32,323	45,431
4710 1020	Water Fund Salaries-Maint.	62,442	84,949	92,911
4710 1021	Water Fund OT	2,521	3,000	3,000
4710 1040	Water Fund Salary - Legal	3,200	4,800	4,800
4710 1081	Water Fund Engr Prof Servi	2,265	2,000	2,000
4710 1100-1160	Water Fund Health Ins. & Taxes	41,077	51,731	57,924
4710 1199	Water Fund Allocated Costs	21,713	15,600	15,600
4710 1200	Water Fund Supplies	16,885	30,000	20,000
4710 1205	Water Fund Supplies,Sta Cl	2,477	3,500	3,500
4710 1210	Water Fund Miscellaneous	7,043	1,000	5,000
4710 1212	Water Fund Lab Testing	13,802	3,500	10,000
4710 1215	Water Fund Membership Dues	1,220	200	1,000
4710 1220	Water Fund Telephone			500
4710 1225	Water Fund Water Dep. Arlarm System	640		-
4710 1232	Water Fund Plant & Pump R.	3,350	9,000	5,000
4710 1235	Water Fund Vehicle R & M	-	1,200	1,000
4710 1239	Water Fund Equip Repair	-	100	500
4710 1241	Water Fund Computer Upgrad	-	660	500
4710 1250	Water Fund Electric Used	-	10,000	10,000
4710 1260	Water Fund Uniforms/Safety	-	100	1,000
4710 1270	Water Fund Small Tools	87	150	500
4710 1282	Water Fund Cell Phones	719	500	1,000
4710 1345	Water Fund Publsh/Notices	-	500	500
4710 1350	Water Fund School/Training	550	800	800
4710 1351	Water Fund Licenses,Physic	-	150	150
4710 1352	Water Fund Permit	7,440	5,000	8,000
4710 1355	Water Fund Travel/Meetings	-	600	1,000
4710 1411	Water Fund Professional Sr	6,369	2,800	4,000
4710 1470	Water Fund Contract Work	5,330	15,000	5,000
4710 1500	Water Fund Bad Debt	-	400	500
	Total Revenue ---------->	**224,063**	**280,868**	**302,321**

		Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 110		**Water Improvement Fund - Revenue**			
	3000	Operating Transfers In	60,000	120,000	132,000
3150	1000	Interest Earnings	-	100	1,500
3180	2020	Water Improvement Charges	81,441	110,000	115,000
		Total Revenue ---------->	**81,441**	**110,100**	**116,500**
FUND #: 110		**Water Improvement Fund - Expenses**			
4715	1010	Water Imp Salaries-Admin.	8,193	10,581	-
4715	1021	Water Imp OT	-	-	-
4715	1040	Water Imp Salary - Legal	320	2,429	2,429
4715	1081	Water Imp Engr Prof Servi	3,774	2,000	2,000
4715	1100-1160	Water Imp Health Ins. & Taxes	4,197	2,727	-
4715	1411	Water Imp Professional Sr	1,401	2,400	2,400
4715	1500	Water Imp Bad Debt	-	-	-
4715	1600	Water Imp Depreciation Ex	-	-	-
4715	9001	Water Imp Debt Service	191,787	189,700	189,700
Meterd		Meters			100,000
		Total Expenses ---------->	**209,672**	**209,837**	**296,529**
FUND #: 112		**Water Reserve Fund - Revenue**			
3150	1000	Interest Earnings	-	150	-
		Total Revenue ---------->	**-**	**150**	**-**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	SEWER FUNDS 30 & 105			
FUND #: 030	**Sewer Operating Fund - Revenue**			
3150 1000	Interest Earnings	-	20	9,820
3170 5000	Sewer Service Charges	412,853	570,000	598,500
3180 2140	Interest and Penalties	-	2,600	5,000
3180 3000	Connection/Development Fees	-	5,000	1,000
3180 4035	Misc Reimbursement	-		-
	Total Revenue ---------->	**412,853**	**577,620**	**614,320**
FUND #: 030	**Sewer Operating Fund - Expenses**			
4000	Transfers-Out	-	-	-
4110 1050	City Council Salary	-	1,080	1,080
4110 1160	City Council Medicare Tax	-	225	125
4460 1010	Sewer Dept. Salaries-Admin.	24,935	33,223	45,431
4460 1020	Sewer Dept. Salaries-Maint.	62,444	84,949	92,911
4460 1021	Sewer Dept. OT	2,521	4,000	4,000
4460 1040	Sewer Dept. Salary - Legal	3,200	4,800	4,800
4460 1081	Sewer Dept. Engr Prof Servi	3,397	37,900	37,900
4460 1100-1160	Sewer Dept. Health Ins. & Taxes	41,077	51,731	57,924
4460 1199	Sewer Dept. Allocated Costs	19,957	54,000	54,000
4460 1200	Sewer Dept. Supplies	18,344	35,000	25,000
4460 1205	Sewer Dept. Supplies,Sta Cl	11,416	45,000	15,000
4460 1210	Sewer Dept. Miscellaneous	3,585	6,000	5,000
4460 1212	Sewer Dept. Lab Testing	20,523	60,000	50,000
4460 1215	Sewer Dept. Membership Dues	150	332	1,000
4460 1220	Sewer Dept. Telephone	1,054	700	700
4460 1225	Sewer Dept. Alarm System Mo	220	260	260
4460 1232	Sewer Dept. Plant & Pump R.	9,941	5,000	8,000
4460 1235	Sewer Dept. Vehicle R & M	1,500	1,500	1,500
4460 1237	Sewer Dept. Bldg. R & M	527	3,000	2,000
4460 1239	Sewer Dept. Equip Repair	-	-	500
4460 1241	Sewer Dept. Computer Upgrad	-	660	1,000
4460 1250	Sewer Dept. Electric Used	-	7,000	7,000
4460 1260	Sewer Dept. Uniforms/Safety	-	100	500
4460 1270	Sewer Dept. Small Tools	2,701	200	1,500
4460 1282	Sewer Dept. Cell Phones	719	1,100	1,000
4460 1345	Sewer Dept. Publish/Notices	-	200	200
4460 1350	Sewer Dept. School/Training	217	800	1,000
4460 1351	Sewer Dept. Licenses,Physic	125	100	100
4460 1352	Sewer Dept. Permit	30,531	4,000	35,000
4460 1355	Sewer Dept. Travel/Meetings	-	700	1,000
4460 1411	Sewer Dept. Professional Sr	5,457	3,400	5,000
4460 1470	Sewer Dept. Contract Work	13,383	35,000	15,000
4730 1500	Sewer Dept. Bad Debt	-	1,000	1,000
4730 9001	Sewer Dept. Debt Service	106,933	130,000	105,000
	Total Expenses ---------->	**384,856**	**612,960**	**581,431**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 105	**Sewer Improvement Fund - Revenue**			
3000 4000	Transfer In	8,483	8,483	
3150 1000	Interest Earnings	-	-	-
3170 5100	Sewer Improvement Fund Charges	51,951	72,000	72,000
	Total Revenue ---------->	**51,951**	**72,000**	**72,000**
FUND #: 105	**Sewer Improvement Fund - Expenses**			
4735 1010	Sewer Imp Salaries-Admin.	8,193	10,581	-
4735 1021	Sewer Imp OT	-	-	-
4735 1040	Sewer Imp Salary - Legal	1,600	2,400	2,400
4735 1081	Sewer Imp Engr Prof Servi	7,548	2,100	2,100
4735 1100-1160	Sewer Imp Health Ins. & Taxes	4,197	4,676	
4735 1411	Sewer Imp Professional Sr	2,663	3,180	3,180
4735 1500	Sewer Imp Bad Debt	-	400	400
4735 9000	Sewer Imp Capital Outlay	-	15,000	15,000
4735 9001	Sewer Imp Debt Service	10,421	41,000	41,000
4735 9005	Interfund Interest Paid	-		-
	Total Expenses ---------->	**34,622**	**79,337**	**64,080**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	ELECTRIC FUNDS 50, 51, 52 & 100			
FUND #: 050	**Electric Operating Fund - Revenue**			
3000 4000	Transfers In	449,989	449,989	10,000
3150 1000	Interest Earnings	-	1,000	1,000
3170 9000	Other Current Service Charges	600	1,000	1,000
3180 2100	Electric Charges	1,606,001	2,850,000	2,850,000
3180 2130	Electrical Surcharge Revenue	2,553	4,000	4,000
3180 2140	Interest and Penalties	26,869	30,000	23,000
3180 2150	Shutoff Charges	2,350	5,300	5,500
3180 2155	Overage/Under in Cash Drawer	103	-	-
3180 3000	Connection/Development Fees	-	-	-
3180 4030	Miscellaneous Revenue	1,820	4,000	8,500
3180 4035	Misc Reimbursement	360	5,000	4,000
3195 4040	Utility Assistance	185	-	1,000
	Total Revenue ---------->	**1,640,842**	**2,900,300**	**2,898,000**
FUND #: 050	**Electric Operating Fund - Expenses**			
4000	Transfers-Out	77,000	154,000	150,000
4110 1050	City Council Salary	-	8,100	8,100
4110 1160	City Council Medicare Tax	-	820	937
4720 1010	Electric Fund Salaries-Admin.	101,607	123,523	139,279
4720 1020	Electric Fund Salaries-Maint.	12,790	16,990	19,419
4720 1021	Electric Fund OT	505	-	-
4720 1040	Electric Fund Salary - Legal	16,000	24,000	24,000
4720 1100-1160	Electric Fund Health Ins. & Taxes	61,865	68,776	74,449
4720 1199	Electric Fund Allocated Costs	130,480	140,000	140,000
4720 1200	Electric Fund Supplies	1,992	60,000	10,000
4720 1210	Electric Fund Miscellaneous	16,131	5,500	15,000
4720 1215	Electric Fund Membership Dues	-	1,000	1,000
4720 1220	Electric Fund Telephone	2,221	3,000	3,000
4720 1239	Electric Fund Equip Repair	184	15,000	5,000
4720 1241	Electric Fund Computer Upgrad	-	4,950	-
4720 1250	Electric Fund Electric Used	-	50	50
4720 1340	Electric Fund NCPA Purchases	1,221,222	1,850,000	1,865,000
4720 1355	Electric Fund Travel/Meetings	6,446	3,600	3,600
4720 1400	Electric Fund Law Enforcement	252,891	300,000	315,000
4720 1411	Electric Fund Professional Sr	13,135	5,250	20,000
4720 1423	Electric Fund Animal Control	12,462	16,200	16,200
4720 1430	Electric Fund Fire Protection	113,934	148,000	150,600
4720 1462	Electric Fund NCPA Member Ser	-	1,400	1,400
4720 1465	Electric Fund Electric Maint	332,672	360,000	500,000
4720 1470	Electric Fund Contract Work	11,359	-	15,000
4720 1500	Electric Fund Bad Debt	-	1,500	1,500
	Total Expenses ---------->	**2,384,896**	**3,311,659**	**3,478,534**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
FUND #: 051	**Public Benefits - Revenue**			
3150 1000	Interest Earnings	-	150	6,000
3180 2135	Public Benefits Charge	33,558	58,000	50,000
	Total Revenue ---------->	**33,558**	**58,150**	**56,000**
FUND #: 051	**Public Benefits - Expenses**			
4721 1010	Public Benefits Salaries-Admin.	4,916	10,659	6,727
4721 1021	Public Benefits OT	-	-	-
4721 1100-1160	Public Benefits Health Ins. & Taxes	2,520	5,401	3,036
4721 1200	Public Benefits Supplies	-	200	200
4721 1210	Public Benefits Miscellaneous	-	15,000	15,000
4721 1220	Public Benefits Telephone	-	50	50
4721 1230	Public Benefits Ofc.Equip.Rep.	1,344	-	-
4721 1251	Public Benefits Rebate Program	2,200	2,000	2,000
4721 1252	Public Benefits Energy Audits	-	800	-
4721 1254	Public Benefits Public Outreach	-	1,900	5,000
4721 1255	Public Benefits Senior Discount	-	7,900	4,000
4721 1355	Public Benefits Travel/Meetings	-	2,500	2,500
4721 1462	Public Benefits NCPA Member Ser	-	4,000	4,000
4721 1467	Public Benefits Geyser Effluent	-	14,000	-
	Public Benefits Improve BCH			40,000
	Total Expenses ---------->	**10,980**	**64,410**	**82,513**
FUND #: 052	**NCPA GOR Reserve**			
3150 1000	GOR Reserve Interest	-	10,000	60,000
	Total Revenue ---------->	**-**	**10,000**	**60,000**
FUND #: 100	**Electric Improvement - Revenue**			
3000	Operating Transfers In	500	1,000	-
3150 1000	Interest Earnings	-	3,000	14,000
	Total Revenue ---------->	**500**	**4,000**	**14,000**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	SOLID WASTE FUND 60			
FUND #: 060	**Solid Waste Operating Fund - Revenue**			
3150 1000	Interest Earnings		10	-
3170 6000	Refuse Collection Charges	-	207,000	-
3180 2140	Interest and Penalties	-	2,000	-
	Total Revenue ---------->	**-**	**209,010**	**-**
FUND #: 060	**Solid Waste Operating Fund - Expenses**			
4000	Transfers-Out	-	10,000	-
4110 1050	City Council Salary		540	-
4110 1160	City Council Medicare Tax	-	113	-
4470 1010	Solid Waste Salaries-Admin.	1,104	9,813	-
4470 1020	Solid Waste Salaries-Maint.	880	6,796	-
4470 1021	Solid Waste OT	35	-	-
4470 1100-1160	Solid Waste Health Ins. & Taxes	2,612	7,911	-
4470 1199	Solid Waste Allocated Costs	5,049	8,378	-
4470 1241	Solid Waste Computer Upgrad	-	330	-
4470 1345	Solid Waste Publsh/Notices	-	50	-
4470 1410	Solid Waste Waste Contract	-	168,000	-
4470 1411	Solid Waste Professional Sr	-	350	-
4470 1500	Solid Waste Bad Debt	-	-	-
4740 1500	Solid Waste Bad Debt	-	200	-
	Total Expenses ---------->	**9,680**	**202,481**	**-**

	Description	2023-24 Current Year Actual	2023-24 Current Year Budget	2024-25 Approved Budget
	CFD NORTH BIGGS ESTATES FUND 200			
FUND #: 200	**CFD-North Biggs Estates - Revenue**			
3110 1000	Current Secured	-	-	-
3150 1000	Interest Earnings	-	50	100
3170 7600	Community Facilities District	-	18,000	27,000
	Total Revenue ---------->	**-**	**18,050**	**27,100**
FUND #: 200	**CFD North Biggs Estates - Expenses**			
4120 1021	Admin/City Clrk OT	-	-	-
4290 1020	Gen. Expenses Salaries-Maint.	10,231	9,810	15,559
4290 1021	Gen. Expenses OT	404	400	400
4290 1040	Gen. Expenses Salary - Legal	960	-	-
4290 1100-1160	Gen. Expenses Health Ins. & Taxes	4,407	5,440	6,104
4290 1200	Gen. Expenses Supplies	-	500	500
4290 1411	Gen. Expenses Professional Sr	1,052	900	900
4720 1490	Electric Fund CommFacDistSvcs	1,550	3,100	3,100
	Total Expenses ---------->	**18,604**	**20,150**	**26,563**

CITY OF BIGGS Salary Schedule Effective September 1, 2024

	Entry			Top	
	Month Hour	Annual		Month Hour	Annual
City Administrator	7,917 45.67	95,000		12,500 72.12	150,000
Public Works Superintendent	6,519 37.61	78,229		7,777 44.87	93,330
Public Works Supervisor	5,656 32.63	67,871		6,769 39.05	81,224
Planning Assistant/ Code Enforcement	4,262 24.59	51,147		5,027 29.00	60,320
Finance Director	5,250 30.29	63,003		6,261 36.12	75,130
Accounting Technician	5,001 28.85	60,008		5,845 33.72	70,138
Senior Accounting Clerk	4,274 24.66	51,293		5,042 29.09	60,507
Accounting Clerk	3,994 23.04	47,923		4,692 27.07	56,306
Administrative Assistant	4,160 24.00	49,920		4,796 27.67	57,554
Chief Plant Operator Level 3 License	5,812 33.53	69,743		6,663 38.44	79,956
Treatment Plant Operator Level 2 License	5,288 30.51	63,461		5,987 34.54	71,843
Treatment Plant Operator Level 1 License	4,935 28.47	59,218		5,567 32.12	66,810
City Crew III Water System Operator	4,631 26.72	55,578		5,209 30.05	62,504
City Crew II Equipment Operator	4,359 25.15	52,312		4,885 28.18	58,615
City Crew I General Maintenance	4,146 23.92	49,754		4,595 26.51	55,141

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 $400/mo stipend

Fiscal Year 2024-2025

Position	Pay Rate	Per payperiod	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp %	Worker's Comp Premium $70,500	Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 10.150% / 7.870%	Total Taxes & Benefits	Total Salaries, Tax & Benefits
Public Works Department													
Public Works Superintendent PP	$ 3,590	payperiod	$ 93,330	$ 5,786	$ 1,353	13%	9,165	21,709	846	533	9,473	48,866	142,196
Plant Operator - PK + Health In Lieu	$ 3,109	payperiod	80,822	5,011	1,172	13%	9,165			251	5,978	21,577	102,399
Treatment Plant Op in Train - VA + 30 stipend	$ 2,403	payperiod	62,473	3,873	906	13%	9,165	10,855	392	418	4,855	30,463	92,936
City Crew II - TS	$ 1,852	payperiod	54,475	3,377	790	13%	9,165	10,855	392	418	4,164	29,161	83,636
City Crew I - JH	$ 2,180	payperiod	56,673	3,514	822	13%	9,165				4,460	17,961	74,633
Subtotal			**347,772**	**21,562**	**5,043**	**65%**	**45,825**	**43,418**	**1,630**	**1,619**	**28,931**	**148,028**	**495,800**
Standby / Beeper Duty (Crew Only)*	$ 29.32	hr.	22,210	1,377	322	1%	705	-	-	-		2,404	24,614
Emergency/Weekend O/T**	$ 43.98	hr.	18,999	1,178	275	1%	705	-	-	-		2,158	21,158
Certification Stipend		mo.	-	-	-	0%	-	-	-	-	-	-	-
Subtotal			41,209	2,555	598	2%	1,410	-	-	-	-	4,563	**45,772**
Total Public Works Department			**388,982**	**24,117**	**5,640**	**69%**	**47,235**	**43,418**	**1,630**	**1,619**	**28,931**	**152,590**	**$ 541,572**
Administration Department													
City Administrator - JC	$ 5,923	payperiod	154,000	9,548	2,233	11%	7,755	27,000	1,256	533	15,631	63,956	217,956
Finance Director - Vacant				-	-		-	-			-	-	-
Accounting Tech - CP	$ 2,698	payperiod	70,138	4,349	1,017	10%	7,050	18,443	846	418	5,137	37,259	107,397
Accounting Tech + City Clerk - RB	$ 2,928	payperiod	76,138	4,721	1,104	10%	7,050	26,117	392	418	7,728	47,529	123,667
Code Enforcement - Vacant	$ -	payperiod		-	-		-				-	-	-
Subtotal			300,275	18,617	4,354	31%	21,855	71,560	2,494	1,368	28,496	148,744	449,020
Overtime/extra meetings		hr.	-	-	-	0%	-	-	-	-		-	-
Total Administration Department			**300,275**	**18,617**	**4,354**	**31%**	**$ 21,855**	**$ 71,560**	**$ 2,494**	**$ 1,368**	**$ 28,496**	**$ 148,744**	**$ 449,020**
TOTAL SALARIES			**$ 689,257**	**$ 42,734**	**$ 9,994**	**100%**	**$ 69,090**	**$ 114,978**	**$ 4,124**	**$ 2,987**	**$ 57,427**	**$ 301,335**	**$ 990,592**

CONTRACT PROFESSIONALS & COUNCIL COMPENSATION

City Engineer - Bennett Engineering	$140.00	hr.	$ 80,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 80,000**
Planning Services	$175.00	hr.	$ 60,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 60,000**
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	$160.00	hr.	$ 25,600.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 25,600**
City Council ($300/mo/pp)	$300.00	mo.	$ 18,000.00	$ 1,116.00	$ 261.00	1.00%	$ 705.00	N/A	N/A	N/A	N/A	$ 2,082.00	**$ 20,082**
Planning Commissioners (none)	$0.00	mo.	$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ -**
TOTAL Contract Professionals and Council			**$ 231,600**	**$ 1,116**	**$ 261**	**1%**	**$ 705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,082**	**$ 235,764**
												Total	1,226,355.70

FY 2024-2025

Salary Allocation

	Administrator + AR	AP	Admin Assist Code Enforce	Public Works	City Council
Total Salaries	$ 224,138	$ 76,138	$ 48,152	$ 340,830	$ 18,000
Total Taxes & Benefits	$ 101,215	$ 47,529	$ 25,720	$ 126,870	$ 2,082

Total	$	707,257
Total	$	303,417
$ 1,010,674	includes payroll taxes, insurance & Admin OT	

	Sewer	Water	Electric	Public Benefits	City Admin	**Totals**
	030-4460-1010	040-4710-1010	050-4720-1010	051-4721-1010	010-4120-1010	
Administrator + AR	16.2%	16.2%	52.0%	3.0%	12.6%	**100.0%**
Salaries	**$ 36,310**	**$ 36,310**	**$ 116,552**	**$ 6,724**	**$ 28,241**	**$ 224,138**
Taxes & Benefits	**$ 16,397**	**$ 16,397**	**$ 52,632**	**$ 3,036**	**$ 12,753**	**$ 101,215**

	Sewer	Water	Electric	Planning	City Admin	**Totals**
	030-4460-1010	040-4710-1010	050-4720-1010	010-4160-1010	010-4120-1010	
AP	12.0%	12.0%	29.9%	5.0%	41.1%	**99.9%**
Salaries	**$ 9,121**	**$ 9,121**	**$ 22,727**	**$ 3,807**	**$ 31,293**	**$ 76,069**
Taxes & Benefits	**$ 5,694**	**$ 5,694**	**$ 14,187**	**$ 2,376**	**$ 19,534**	**$ 47,486**

	Sewer	Water	Electric	Parks	Gas Tax	Street (LTF)	Street Main FG	Code Enforce	CFD NBE	**Totals**
	030-4460-1020	040-4710-1020	050-4720-1020	010-4610-1020	022-4412-1020	080-4412-1020	010-4412-1020	010-4175-1010	200-4290-1020	
PW & Code Enforce	16.0%	16.0%	5.0%	14.0%	5.0%	10.0%	10.0%	20.0%	4.0%	**100.0%**
Salaries	**$ 7,704**	**$ 7,704**	**$ 2,408**	**$ 6,741**	**$ 2,408**	**$ 4,815**	**$ 4,815**	**$ 9,630**	**$ 1,926**	**$ 48,152**
Taxes & Benefits	**$ 4,115**	**$ 4,115**	**$ 1,286**	**$ 3,601**	**$ 1,286**	**$ 2,572**	**$ 2,572**	**$ 5,144**	**$ 1,029**	**$ 25,720**

	Sewer	Water	Electric	Parks	Gas Tax	Street (LTF)	Street Maint GF	CFD NBE	**Totals**
	030-4460-1020	040-4710-1020	050-4720-1020	010-4610-1020	022-4412-1020	080-4412-1020	010-4412-1020	200-4290-1020	
Public Works Department	25.0%	25.0%	5.0%	14.0%	5.0%	10.0%	12.0%	4.0%	**100.0%**
Salaries	**$ 85,207**	**$ 85,207**	**$ 17,041**	**$ 47,716**	**$ 17,041**	**$ 34,083**	**$ 40,900**	**$ 13,633**	**$ 340,830**
Taxes & Benefits	$ 31,718	$ 31,718	$ 6,344	$ 17,762	$ 6,344	$ 12,687	$ 15,224	$ 5,075	**$ 126,870**

	Sewer	Water	Electric	Gen Fund	**Totals**
	030-4460-1199	040-4710-1199	050-4720-1199	010-4110-1050	
City Council	6.0%	6.0%	45.0%	43.0%	**100.0%**
Salaries	**$ 1,080**	**$ 1,080**	**$ 8,100**	**$ 7,740**	**$ 18,000**
Taxes & Benefits	$ 125	$ 125	$ 937	$ 895	**$ 2,082**

CONSULTANT CONTRACT ALLOCATION

FY 2024-2025 Budget -- City of Biggs

Bennett Engineering Services

Engeneering 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**

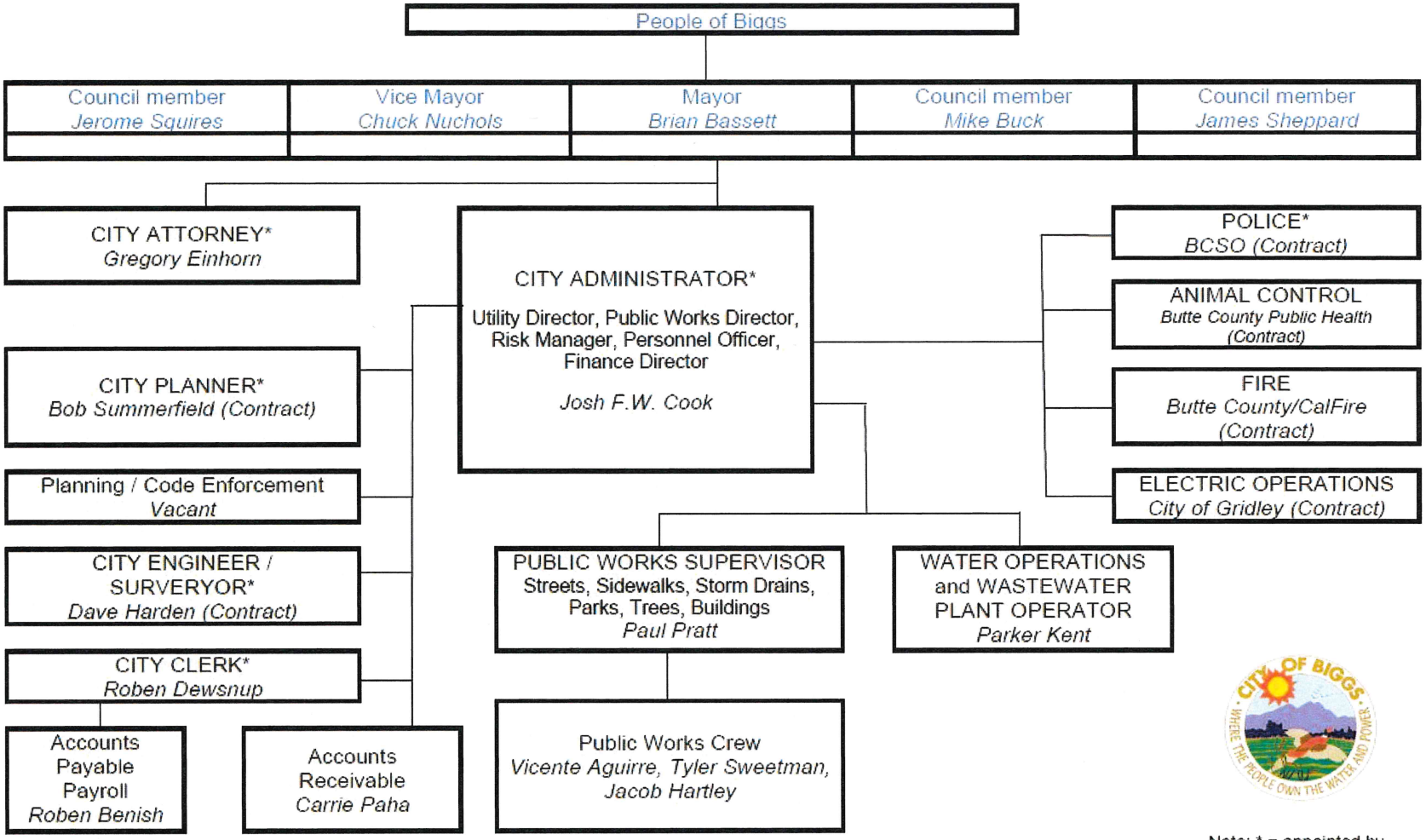
Roy Seiler, City Accounting Consultant

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

City of Biggs

Municipal Organizational Chart 2024



Note: * = appointed by Council
Updated 6-24