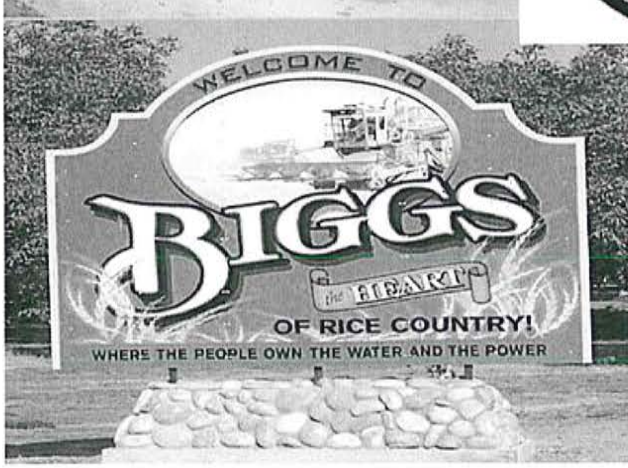
City of Biggs

2014/2015 Budget

July 1, 2014 to June 30, 2015



Fund *Account* or Object #	Description	Audit Balance July 1, 2013	2013-14 As Adjusted Budgeted Revenues/Trans	As Adjusted Budgeted Expend./Trans	Anticipated Changes	Projected Balance June 30,2014	2014-15 Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Projected Balance June 30,2015
	DISCRETIONARY FUNDS										
010	General Operating Fund	283,265	642,695	649,141	105,000	381,819	492,695	658,530	160,000		375,984
214	General Plan Update	37,520	90,000	142,000	42,000	27,520		58,811	45,000		13,709
	Sub-Total - General Fund	320,785	732,695	791,141	147,000	409,339	492,695	717,341	205,000	0	389,693
011	Building & Equipment Reserve	108,124	28,162	40,000	5,250	101,536	200	40,000	28,162		89,898
012	Fire Engine Replacement Reserve	87,275	11,265		6,030	104,570	0	0	12,000		116,570
013	Bridge Replacement Reserve	55,772		14,400		41,372	0	0		42,000	(628)
014	Regional Detention Basin Reserve	16,430	0			16,430	0	0			16,430
016	Street Maintenance Project Reserve	146,244	24,897			171,141	0	0	24,897		196,038
017	Public Works Facility Loan Reserve	17,588	0			17,588	0	0			17,588
145	1939 Fire Truck Restoration Reserve	3,008	0			3,008	0	0			3,008
	Total General Fund Discretionary Funds	755,226	797,019	845,541	158,280	864,984	492,895	757,341	270,059	42,000	828,597
	STREET FUNDS										
022	Combined Gas Tax (HUTA)	86,702	44,237	20,234		110,705	44,410	18,303			136,812
080	TDA / LTF - Street Maint.	46,332	47,029	46,968		46,393	54,940	43,107			58,226
090	TDA / STA - Transit	1,226	6,920	6,920		1,226	2,500	6,920			(3,194)
092	RSTP (State Exchange)	40,697	30			40,727	12,530				53,257
	Total Street Funds	174,957	98,216	74,122	0	199,051	114,380	68,330	0	0	245,101
	PROJECT AND PROGRAM FUNDS										
31-39	Development Impact Fees	16,448	45			16,493	45				16,538
125	04 HOME Grant	45,332	0			45,332					45,332
126	HOME 2007	(226)	226			0					0
131	CalTrans 6th St Bridge Rehab	(78,709)	714,400	711,000	22,596	(52,713)	700,000	711,000	42,000		(21,713)
150	1982 CDBG Grant	49	0			49					49
165	CDBG Misc Revenue (Sec I)	44,949	0	20,000		24,949		20,000			4,949
170	CDBG Program Income (Sec III)	59,566	5,000	9,000		55,566	5,000	9,000			51,566
174	2008 PTAE CDBG Grant	(1,592)	1,592			0					0
176	ADA City Library	(19,283)	19,283			0					0
177	Community Hall Remodel Project	(11,079)	11,079			0					0
196	old CDBG HOME & well	29,140	0			29,140					29,140
200	NBE CFD (Community Facilities District	(585)	36,035	19,688		15,762	36,035	18,343			33,454
201-245	Trust Funds	30,654	0			30,654					30,654
	Total Project and Program Funds	114,664	787,660	759,688	22,596	165,232	741,080	758,343	42,000	0	189,969
	ENTERPRISE OPERATING FUNDS										
030	Sewer Operating Fund (Net Current)	(67,260)	404,620	346,845		(9,485)	425,620	260,993		100,000	55,142
040	Water Operating Fund (Net Current)	19,096	353,050	317,053	(8,000)	47,093	353,050	177,501		120,000	102,642
050	Electric Operating Fund (Net Current)	1,761,679	2,513,300	2,420,665	(150,000)	1,704,314	2,513,300	2,227,169		318,384	1,672,061
060	Solid Waste Operating Fund (Net Current	31,654	152,001	153,467	(4,890)	25,298	152,001	149,007		8,000	20,292
	Total Enterprise Operating Funds	1,745,169	3,422,971	3,238,030	(162,890)	1,767,220	3,443,971	2,814,670	0	546,384	1,850,137
	ENTERPRISE CAPITAL AND RESERVE FUNDS										
105	Sewer Improvement Fund (Net Current)	(87,770)	65,000	60,531	7,578	(75,723)	65,000	58,858			(69,581)
106	Sewer Bond Reserve	52,220				52,220					52,220
107	WWTP Project Phase I	0	2,700,000	2,504,000		196,000	2,600,000	2,504,000	50,000		342,000
108	WWTP Project Phase II	0	5,425,000	5,312,000		113,000	5,325,000	5,312,000	50,000		176,000
110	Water Improvement Fund (Net Current)	31,128	218,100	208,331		40,897	98,100	206,658	120,000		52,339
111	Sewer Develop. Impact Fee	0	0	0	72,390	72,390	0				72,390
104	Water Develop. Impact Fee	0	0	0	138,187	138,187	0				138,187
112	Water Bond Reserve	138,085	150			138,235	150				138,385
051	Public Benefits (Electric Efficiency Progr	87,331	58,150	64,221	42,364	123,624	58,150	64,844			116,930
052	GOR - Funds Held in Reserve at NCPA	628,248	0		21,979	650,227					650,227
053	CAISO - Funds Held in Reserve at Cal IS	77,089	0			77,089					77,089
054	GHG Credits	51,994	30,000	30,000	(525)	51,469	45,000	45,000			51,469
100	Electric Improvement Fund	255,151	56,425			311,576	100		56,325		368,001
101	Electric Develop. Impact Fee	0			27,569	27,569					27,569
	Total Enterprise Capital and Reserve Funds	1,233,476	8,552,825	8,179,083	309,542	1,916,760	8,191,500	8,191,360	276,325	0	2,193,225
	GRAND TOTAL ALL FUNDS	4,023,492	13,658,691	13,096,464	327,528	4,913,247	12,983,826	12,590,044	588,384	588,384	5,307,029

City of Biggs
Recap of Annual Budgeted Transfers
2014-2015

		Transfers From	Transfers To	
From Solid Waste	060	8,000.00		
To Street Maint. Project Reserve	016		8,000.00	
From Sewer Fund	030	100,000.00		
To: WWTP Phase One	107		50,000.00	
WWTP Phase Two	108		50,000.00	
From Water Operating	040	120,000.00		
To Water Acquis. And Repl	110		120,000.00	
From Water Operating	040			
To Water Improvement	112			
From Sewer Improve	105	-		
To Sewer Bond Reserve	106		-	
From Elect Operating	050	318,384.00		
To: General Fund	010		160,000.00	
Street Maint. Project Res	016		16,897.00	
Bldg/Equip Reserve	011		28,162.00	
Fire Eng. Repl Reserve	012		12,000.00	
Elect Impr.	100		56,325.00	
General Plan Update	214		45,000.00	
From Bridge Replacement Reserve	013	42,000.00		Close Fund
To CalTrans 6th St. Bridge Rehab	131		42,000.00	013
Totals		**588,384.00**	**588,384.00**	

City of Biggs
Budget
2014-2015

GENERAL FUND	2013-14 Budget	2013-14 Actual (11 Months)	2014-15 Requested
Revenues and Transfers In:			
Transfers In	150,000	150,000	160,000
Property Taxes	121,880	127,349	121,880
Sales Tax	22,000	26,910	22,000
State Motor VLF In Lieu Tax	173,550	171,731	173,550
State COPS Revenue	100,000	88,470	100,000
Electric Service Charges	25,520	20,409	25,520
Other Revenues	49,745	76,700	49,745
Total Revenues and Transfers In	642,695	661,569	652,695
Expenditures and Transfers Out:			
Transfers Out			
City Council	9,500	7,335	9,500
Admin/City Clerk	55,989	47,608	56,602
City Attorney	9,600	8,000	9,600
Engineering	15,000	15,879	15,000
Government Buildings	17,750	9,006	16,580
Animal Control	10,800	9,542	10,800
Fire	66,280	51,603	70,000
Insurance	31,370	19,689	31,370
Parks	61,905	45,889	57,699
Planning	82,185	60,219	82,630
Police	177,014	168,749	184,000
Shop and Yard	44,460	32,651	46,250
Street Maintenance	53,068	44,857	49,207
Other	14,220	21,385	19,292
Total Expenditures and Transfers Out	649,141	542,412	658,530
Excess <Deficit> Revenues over Expenditures	(6,446)	119,157	(5,835)

City of Biggs Budget 2014-15

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 010	**GENERAL OPERATING FUND - Revenue**			
3110 1000	Current Secured	-119,000.00	-122,841.41	-119,000.00
3110 1500	Supplemental Secured Taxes-Cur	-1,000.00	-1,442.25	-1,000.00
3110 2000	Current Unsecured	-6,000.00	-6,316.70	-6,000.00
3110 4000	Prior Unsecured	-180	-235.73	-180
3110 5000	Other Property Taxes	-200	-138.13	-200
3110 7000	ADMINISTRATION	4,500.00	3,014.33	4,500.00
3120 1000	Franchises	-12,000.00	-13,484.47	-12,000.00
3120 2000	Sales & Use Taxes	-22,000.00	-29,037.98	-22,000.00
3120 2500	Sales Tax (Public Safety Use)	-1,500.00	-1,900.68	-1,500.00
3120 2550	State COPS Revenue	-100,000.00	-108,274.29	-100,000.00
3120 3000	Business Licenses	-7,100.00	-6,860.00	-7,100.00
3120 4000	Real Property Transfer Taxes	-4,500.00	-2,246.46	-4,500.00
3130 2000	Animal Licenses	-1,300.00	-1,316.50	-1,300.00
3140 2000	Other Fines	-150	-240.25	-150
3150 1000	Interest Earnings	-500	0	-500
3150 2020	Other Rents & Concessions	0	510	0
3160 3000	State Motor VLF In Lieu Tax	-173,550.00	-171,730.72	-173,550.00
3160 5015	Abandoned Vehicle Authority	-2,000.00	-6,773.97	-2,000.00
3160 6000	State Homeowners Property Tax	-2,000.00	-1,968.36	-2,000.00
3160 8000	In Lieu Taxes-Butte Co.Housing	-825	-780.9	-825
3160 8060	Recycling Grant Revenue	-5,000.00	0	-5,000.00
3170 1010	Sales of Maps & Publications	0	-57.5	0
3170 1040	Other Filing & Cert. Fees	-1,000.00	-4,703.75	-1,000.00
3170 5200	Previously Written Off Revenue	-120	0	-120
3170 7500	8% Admin Fee	-250	0	-250
3180 2101	Electric Service Charges	-25,520.00	-22,449.23	-25,520.00
3180 4020	Refunds	0	-24.87	0
3180 4030	Miscellaneous Revenue	-3,500.00	-32,893.83	-3,500.00
3180 4031	Biggs Community Hall Revenue	-4,000.00	-2,660.00	-4,000.00
3180 4035	Misc Reimbursement	-4,000.00	-4,870.92	-4,000.00
	Total General Fund Revenues	**-492,695.00**	**-539,724.57**	**-492,695.00**
3000	Operating Transfers In	-150,000.00	-150,000.00	-160,000.00
	Total Revenue --------->	**-642,695.00**	**-689,724.57**	**-652,695.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 010	**GENERAL OPERATING FUND - EXPENSES**			
	City Council (4110)			
4110 1050	City Council Salary	7,200.00	7,200.00	7,200.00
4110 1110	City Council Social Security	500	446.4	500
4110 1160	City Council Medicare Tax	150	104.4	150
4110 1200	City Council Supplies	200	3	200
4110 1210	City Council Miscellaneous	200	0	200
4110 1240	City Council Natural Gas	50	49.62	50
4110 1355	City Council Travel/Meetings	1,200.00	179.6	1,200.00
	Total Expenses --------->	**9,500.00**	**7,983.02**	**9,500.00**
	Administration/City Clerk/Finance (4120)			
4120 1010	Admin/City Clrk Salaries-Admin.	27,884.00	27,186.19	27,884.00
4120 1021	Admin/City Clrk OT	0	317.01	0
4120 1100	Admin/City Clrk Health Ins.	7,387.00	4,344.90	8,000.00
4120 1110	Admin/City Clrk Social Security	0	1,703.78	0
4120 1120	Admin/City Clrk PERS Active	0	2,634.07	0
4120 1125	Admin/City Clrk Dental Insuranc	0	251.76	0
4120 1135	Admin/City Clrk Life Insurance	0	97.44	0
4120 1145	Admin/City Clrk Vision Insuranc	0	59.01	0
4120 1160	Admin/City Clrk Medicare Tax	0	398.64	0
4120 1200	Admin/City Clrk Supplies	5,500.00	10,343.95	5,500.00
4120 1202	Admin/City Clrk Filing Fees	60	0	60
4120 1210	Admin/City Clrk Miscellaneous	1,000.00	582.3	1,000.00
4120 1215	Admin/City Clrk Membership Dues	725	530.99	725
4120 1220	Admin/City Clrk Telephone	325	302.04	325
4120 1225	Admin/City Clrk Alarm System Mo	350	185.88	350
4120 1230	Admin/City Clrk Ofc.Equip.Rep.	400	0	400
4120 1238	Admin/City Clrk Computer Repair	250	0	250
4120 1240	Admin/City Clrk Natural Gas	8	0	0
4120 1250	Admin/City Clrk Electric Used	1,500.00	717.5	1,500.00
4120 1254	Admin/City Clrk Public Outreach	1,000.00	74.99	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	0	400
4120 1355	Admin/City Clrk Travel/Meetings	1,900.00	392.95	1,900.00
4120 1411	Admin/City Clrk Professional Sr	1,800.00	1,761.42	1,800.00
4120 1500	Admin/City Clrk Bad Debt	300	1,060.06	300
4120 9000	Admin/City Clrk Capital Outlay	4,200.00	0	4,200.00
	Total Expenses --------->	**55,989.00**	**52,944.88**	**56,594.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	City Attorney (4140)			
4140 1040	City Attorney Salary - Legal	9,600.00	8,800.00	9,600.00
	Total Expenses --------->	**9,600.00**	**8,800.00**	**9,600.00**
	Government Bldgs & Properties (4150)			
4150 1200	Governmt Bldgs. Supplies	1,800.00	248.09	1,800.00
4150 1203	Governmt Bldgs. Levee Repair	1,580.00	1,461.42	1,580.00
4150 1210	Governmt Bldgs. Miscellaneous	2,000.00	0	2,000.00
4150 1220	Governmt Bldgs. Telephone	100	0	100
4150 1237	Governmt Bldgs. Bldg. R & M	3,600.00	4,784.08	3,600.00
4150 1240	Governmt Bldgs. Natural Gas	750	0	500
4150 1250	Governmt Bldgs. Electric Used	1,500.00	458.86	500
4150 1330	Governmt Bldgs. Refund	400	0	400
4150 1425	Governmt Bldgs. Janitorial Serv	2,100.00	2,472.00	2,100.00
4150 9000	Governmt Bldgs. Capital Outlay	4,000.00	0	4,000.00
	Total Expenses --------->	**17,830.00**	**9,424.45**	**16,580.00**
	Biggs Community Hall (4155)			
4155 1200	BCH Supplies	2,200.00	4,262.65	2,200.00
4155 1237	BCH Bldg. R & M	0	1,389.52	0
4155 1240	BCH Natural Gas	40	877.65	1,000.00
	Total Expenses --------->	**2,240.00**	**6529.82**	**3,200.00**
	Planning (4160)			
4160 1010	Planning Dept Salaries-Admin.	2,534.00	2,529.80	2,534.00
4160 1021	Planning Dept OT	0	41.48	0
4160 1100-1160	Planning Dept Health Ins.	555	1097.38	1,000.00
4160 1200	Planning Dept Supplies	780	284.02	780
4160 1202	Planning Dept Filing Fees	50	0	50
4160 1210	Planning Dept Miscellaneous	500	480	500
4160 1220	Planning Dept Telephone	400	250.51	400
4160 1238	Planning Dept Computer Repair	400	0	400
4160 1345	Planning Dept Publsh/Notices	400	599	400
4160 1411	Planning Dept Professional Sr	25,500.00	24,987.02	25,500.00
4160 1413	Planning Dept PMC-CodeEnforce	31,500.00	28,004.76	31,500.00
4160 1431	Planning Dept Billable Cost	9,866.00	7,227.27	9,866.00
4160 1435	Planning Dept Code Enforcemen	200	65.31	200
4160 1442	Planning Dept Grant Admin	4,500.00	0	4,500.00
4160 1472	Planning Dept Special Project	5,000.00	0	5,000.00
	Total Expenses --------->	**82,185.00**	**65,566.55**	**82,630.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	Benefits & General Expenses (4210 ~ 4290)			
4210 1100	Fringe Benefits Health Ins.	0	159.86	400
4210 1105	Fringe Benefits PERS Retired	1,000.00	2,779.20	3,000.00
4210 1110	Fringe Benefits Social Security	0	-0.01	0
4260 1158	Elections Election Cost	500	0	500
4270 1215	Membership/Dues Membership Dues	2,300.00	3,469.60	2,300.00
4280 1130	Insurance, Gen. Unemployment	800	1,069.83	800
4280 1140	Insurance, Gen. Workers Comp.	12,000.00	10,532.40	12,000.00
4280 1150	Insurance, Gen. Property Insur.	3,570.00	3,462.00	3,570.00
4280 1156	Insurance, Gen. Liability Insur	15,000.00	7,232.80	15,000.00
4290 1210	Gen. Expenses Miscellaneous	800	567.68	800
4290 1230	Gen. Expenses Ofc.Equip.Rep.	2,000.00	1,578.84	2,000.00
4290 1345	Gen. Expenses Publsh/Notices	600	1,464.13	1,500.00
4290 1351	Gen. Expenses Licenses,Physic	100	0	100
4290 1405	Gen. Expenses Audit Services	3,600.00	4,500.00	4,500.00
	Total Expenses --------->	**42,270.00**	**36,816.33**	**46,470.00**
	Police (4310)			
4310 1400	Police Dept Law Enforcement	177,014.00	184,089.60	184,000.00
	Total Expenses --------->	**177,014.00**	**184,089.60**	**184,000.00**
	Fire (4320)			
4320 1200	Fire Supplies	1,240.00	0	1,600.00
4320 1210	Fire Miscellaneous	1,400.00	0	3,500.00
4320 1236	Fire Radio/Radar Re-	120	0	300
4320 1239	Fire Equip Repair	600	290	1,500.00
4320 1250	Fire Electric Used	1,200.00	1,577.78	1,200.00
4320 1430	Fire Fire Protection	61,600.00	49,708.45	60,100.00
4320 1432	Fire JPA Hazardous	120	120	300
4320 9000	Fire Capital Outlay	0	0	1,500.00
	Total Expenses --------->	**66,280.00**	**51,696.23**	**70,000.00**
	Animal Control (4340)			
4340 1423	Animal Dept. Animal Control	10,800.00	10,409.64	10,800.00
	Total Expenses --------->	**10,800.00**	**10,409.64**	**10,800.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	Shop & Corporate Yard (4360)			
4360 1200	Shop & Corp Yd. Supplies	3,800.00	1,378.48	3,800.00
4360 1210	Shop & Corp Yd. Miscellaneous	5,000.00	257.57	5,000.00
4360 1220	Shop & Corp Yd. Telephone	300	279.15	300
4360 1225	Shop & Corp Yd. Alarm System Mo	120	149.1	150
4360 1235	Shop & Corp Yd. Vehicle R & M	4,000.00	1,777.87	4,000.00
4360 1237	Shop & Corp Yd. Bldg. R & M	0	54.01	0
4360 1239	Shop & Corp Yd. Equip Repair	3,000.00	4,292.82	3,000.00
4360 1240	Shop & Corp Yd. Natural Gas	240	279.39	300
4360 1250	Shop & Corp Yd. Electric Used	2,400.00	810.92	2,400.00
4360 1260	Shop & Corp Yd. Uniforms/Safety	3,200.00	3,310.17	3,200.00
4360 1270	Shop & Corp Yd. Small Tools	1,500.00	425.97	1,500.00
4360 1280	Shop & Corp Yd. Equip.Rent Out.	900	769.94	900
4360 1282	Shop & Corp Yd. Cell Phones	350	75.12	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	0	150
4360 1410	Shop & Corp Yd. Waste Contract	1,300.00	3,651.65	3,000.00
4360 9001	Shop & Corp Yd. Debt Service	17,700.00	17,000.00	17,700.00
	Total Expenses --------->	**44,460.00**	**34,512.16**	**46,250.00**
	Engineering (4370)			
4370 1081	Engineering Engr Prof Servi	15,000.00	19,464.28	15,000.00
	Total Expenses --------->	**15,000.00**	**19,464.28**	**15,000.00**
	Street Maintenance (4412)			
4412 1020	Street Maint. Salaries-Maint.	21,107.00	17,780.00	21,107.00
4412 1021	Street Maint. OT	0	1,376.67	0
4412 1081	Street Maint. Engr Prof Servi	1,500.00	1,946.44	1,500.00
4412 1100-1160	Street Maint. Health Ins.	15,861.00	11,338.62	12,000.00
4412 1200	Street Maint. Supplies	7,500.00	4,866.09	7,500.00
4412 1210	Street Maint. Miscellaneous	0	150	0
4412 1232	Street Maint. Plant & Pump R.	400	0	400
4412 1235	Street Maint. Vehicle R & M	3,000.00	1,266.50	3,000.00
4412 1270	Street Maint. Small Tools	400	115.92	400
4412 1280	Street Maint. Equip.Rent Out.	0	451.53	0
4412 1290	Street Maint. Traffic Signs	2,000.00	3,502.35	2,000.00
4412 1455	Street Maint. Street Striping	400	0	400
4412 1470	Street Maint. Contract Work	900	6,160.00	900
	Total Expenses --------->	**53,068.00**	**48,954.12**	**49,207.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	Parks (4610)			
4610 1020	Park Department Salaries-Maint.	29,549.00	24,891.96	29,549.00
4610 1021	Park Department OT	0	1,927.29	0
4610 1100-1160	Park Department Health Ins.	22,206.00	15,872.79	18,000.00
4610 1200	Park Department Supplies	7,500.00	7,897.39	7,500.00
4610 1210	Park Department Miscellaneous	300	0	300
4610 1237	Park Department Bldg. R & M	800	368.97	800
4610 1250	Park Department Electric Used	450	119.54	450
4610 1280	Park Department Equip.Rent Out.	500	0	500
4610 1435	Park Department Code Enforcemen	0	206	0
4610 1470	Park Department Contract Work	600	0	600
	Total Expenses --------->	**61,905.00**	**51,283.94**	**57,699.00**
	Holiday Event Support (4611)			
4611 1200	Winter Holiday Supplies	1,000.00	435.06	1,000.00
	Total Expenses --------->	**1,000.00**	**435.06**	**1,000.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 214	General Plan - Revenues			
3000	Operating Transfers In	-90,000.00	-90,000.00	-45,000.00
	Total Revenue --------->	**-90,000.00**	**-90,000.00**	**-45,000.00**
FUND #: 214	General Plan - Expenses			
4120 1010	Admin/City Clrk Salaries-Admin.	2,511.00	2,459.47	2,511.00
4120 1021	Admin/City Clrk OT	0	6.51	0
4120 1100-1160	Admin/City Clrk Health Ins.	869	445.23	800
4160 1439	Planning Dept General Plan	0	3,716.25	0
4165 1040	GPU Project Salary - Legal	480	440	0
4165 1081	GPU Project Engr Prof Servi	1,410.00	1,557.14	0
4165 1200	GPU Project Supplies	50	0	0
4165 1202	GPU Project Filing Fees	0	3,079.75	0
4165 1345	GPU Project Publsh/Notices	500	345	0
4165 1411	GPU Project Professional Sr	0	117.42	0
4165 1439	GPU Project Muni Serv Revie	134,680.00	89,082.60	54,000.00
4165 1470	GPU Project Contract Work	1,500.00	1,469.79	1,500.00
	Total Expenses --------->	**142,000.00**	**102,719.16**	**58,811.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	SPECIAL RESERVE FUNDS 011-145			
FUND #: 011	**Building & Equipment Reserves - Revenue**			
3000	Operating Transfers In	-28,162.00	-28,162.00	-28,162.00
3150 1000	Interest Earnings	-200	0	-200
3180 4030	Miscellaneous Revenue	0	-6,383.00	0
	Total Revenue --------->	**-28,362.00**	**-34,545.00**	**-28,362.00**
FUND #: 011	**Building & Equipment - Expenses**			
4190 9000	Equipment Capital Outlay	40,000.00	33,980.80	40,000.00
	Total Expenses --------->	**40,000.00**	**33,980.80**	**40,000.00**
FUND #: 012	**Fire Engine Replacement - Revenue**			
3000	Operating Transfers In	-11,265.00	-11,265.00	-12,000.00
3150 2020	Other Rents & Concessions	0	-6,030.00	0
	Total Revenue --------->	**-11,265.00**	**-17,295.00**	**-12,000.00**
FUND #: 013	**Bridge Replacement - Expenses**			
4000	Transfers-Out	14,400.00	14,400.00	42,000.00
4370 1081	Engineering Engr Prof Servi	0	389.25	0
	Total Expenses --------->	**14,400.00**	**14,789.25**	**42,000.00**
FUND #: 016	**Street Maintenance Reserve - Revenue**			
3000	Operating Transfers In	-24,897.00	-24,897.10	-24,897.00
	Total Revenue --------->	**-24,897.00**	**-24,897.10**	**-24,897.00**
FUND #: 017	**Public Works Loan Reserve - Revenue**			
3150 1000	Interest Earnings	0	-33.39	0
	Total Revenue --------->	**0**	**-33.39**	**0**
FUND #: 054	**Green House Gas Credits - Revenue**			
3180 4030	Miscellaneous Revenue	-30,000.00	-25,725.98	-45,000.00
	Total Revenue --------->	**-30,000.00**	**-25,725.98**	**-45,000.00**
FUND #: 054	**Green House Gas Credits - Expenses**			
4722 1342	GHG Credit Exp GHG Expenditure	30,000.00	26,250.00	45,000.00
	Total Expenses --------->	**30,000.00**	**26,250.00**	**45,000.00**

IMPACT FUNDS 31 - 36, 101, 104, 111

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 031	**Drainage Development Impact - Revenue**			
3150 1000	Interest Earnings	-14.00	0.00	-14.00
3180 3000	Connection/Development Fees	0.00	-43244.00	0.00
	Total Revenue --------->	**-14.00**	**-43244.00**	**-14.00**
FUND #: 032	**Roads-Development Impact - Revenue**			
3150 1000	Interest Earnings	-10.00	0.00	-10.00
3180 3000	Connection/Development Fees	0.00	-33763.00	0.00
	Total Revenue --------->	**-10.00**	**-33763.00**	**-10.00**
FUND #: 033	**Parks-Rec Development Impact - Revenue**			
3150 1000	Interest Earnings	-19.00	0.00	-19.00
3180 3000	Connection/Development Fees	0.00	-58140.00	0.00
	Total Revenue --------->	-19.00	-58140.00	-19.00
FUND #: 034	**Gen Govt-Development Impact - Revenue**			
3150 1000	Interest Earnings	-1.00	0.00	-1.00
3180 3000	Connection/Development Fees	0.00	-10773.00	0.00
	Total Revenue --------->	**-1.00**	**-10773.00**	**-1.00**
FUND #: 035	**Police-Development Impact - Revenue**			
3180 3000	Connection/Development Fees	0.00	-1216.00	0.00
	Total Revenue --------->	**0.00**	**-1216.00**	**0.00**
FUND #: 036	**Fire-Development Impact - Revenue**			
3150 1000	Interest Earnings	-1.00	0.00	-1.00
3180 3000	Connection/Development Fees	0.00	-4294.00	0.00
	Total Revenue --------->	-1.00	-4294.00	-1.00
FUND #: 101	**Electric-Development Impact - Revenue**			
3180 3000	Connection/Development Fees	0	-27,569.00	0
	Total Revenue --------->	0.00	-27569.00	0.00
FUND #: 104	**Water-Development Impact - Revenue**			
3180 3000	Connection/Development Fees	0	-138,187.00	0
	Total Revenue --------->	0.00	-138187.00	0.00
FUND #: 111	**Sewer-Development Impact - Revenue**			
3180 3000	Connection/Development Fees	0	-72,390.00	0
	Total Revenue --------->	0.00	-72390.00	0.00

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	PROJECT & PROGRAM FUNDS			
FUND #: 125	**04 HOME Grant - Revenue**			
3180 4050	Payments on Loan	0	-3,240.00	0
	Total Revenue --------->	0	-3,240.00	0
FUND #: 126	**HOME Grant 2007 - Revenue**			
3000	Operating Transfers In	-226	-226	0
	Total Revenue --------->	-226	-226	0
FUND #: 131	**CalTrans 6th St Bridge Project - Revenue**			
3000	Operating Transfers In	-14,400.00	-14,400.00	-42,000.00
3160 5091	Grant Reimbursement	-700,000.00	-89,580.77	-700,000.00
3170 1010	Sales of Maps & Publications	0	-400	0
	Total Revenue --------->	-714,400.00	-104,380.77	-742,000.00
FUND #: 131	**CalTrans 6th St Bridge Project - Expenses**			
4500 1081	Grant Engr Prof Servi	60,000.00	104,583.74	60,000.00
4500 1202	Grant Filing Fees	25,000.00	0	25,000.00
4500 1345	Grant Publsh/Notices	300	1,283.87	300
4500 1411	Grant Professional Sr	15,000.00	7,814.87	15,000.00
4500 1445	Grant Gen Administrat	1,000.00	0	1,000.00
4500 1470	Grant Contract Work	10,000.00	269,875.77	10,000.00
4500 1475	Grant Project Constru	588,700.00	0	588,700.00
4500 2010	Grant Land Easements	11,000.00	0	11,000.00
	Total Expenses --------->	711,000.00	383,558.25	711,000.00
FUND #: 165	**CDBG Unrestricted - Revenue**			
3000	Operating Transfers In	0	-26,319.49	0
	Total Revenue --------->	0	-26,319.49	0
FUND #: 165	**CDBG Unrestricted - Expenses**			
4150 9000	Governmt Bldgs. Capital Outlay	20,000.00	0	20,000.00
	Total Expenses --------->	20,000.00	0.00	20,000.00
FUND #: 170	**CDBG Program Income - Revenue**			
3160 5052	94-CDBG Grant Program Revenue	0	-270	0
3180 4050	Payments on Loan	-5,000.00	-10,395.03	-5,000.00
	Total Revenue --------->	-5,000.00	-10,665.03	-5,000.00

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 170	**CDBG Program Income - Expenses**			
4000	Transfers-Out	0	4,910.80	0
4500 1442	Grant Grant Admin	3,000.00	3,000.00	3,000.00
4500 1445	Grant Gen Administrat	6,000.00	0	6,000.00
	Total Expenses --------->	9,000.00	7,910.80	9,000.00
FUND #: 174	**07 CDBG PTA -Downtown Plan II - Revenue**			
3000	Operating Transfers In	-1,592.00	-1,592.00	0
	Total Revenue --------->	-1,592.00	-1,592.00	0.00
FUND #: 176	**ADA City Library - Revenue**			
3000	Operating Transfers In	-19,283.00	-19,283.00	0
	Total Revenue --------->	-19,283.00	-19,283.00	0.00
FUND #: 177	**Biggs Community Hall Project - Revenue**			
3000	Operating Transfers In	-11,079.00	-11,079.00	0
	Total Revenue --------->	-11,079.00	-11,079.00	0.00
FUND #: 196	**01 STBG-1797 - Expenses**			
4000	Transfers-Out	0	21,408.69	0
	Total Expenses --------->	0	21,408.69	0
FUND #: 200	**CFD N Biggs Estates - Revenue**			
3110 1000	Current Secured	-18,000.00	-22,098.03	-18,000.00
3150 1000	Interest Earnings	-35	0	-35
3170 7600	Community Facilities District	-18,000.00	0	-18,000.00
	Total Revenue --------->	-36,035.00	-22,098.03	-36,035.00
FUND #: 200	**CFD N Biggs Estates - Expenses**			
4120 1021	Admin/City Clrk OT	0	-18.78	0
4290 1020	Gen. Expenses Salaries-Maint.	8,443.00	7,112.12	8,443.00
4290 1021	Gen. Expenses OT	400	569.42	400
4290 1040	Gen. Expenses Salary - Legal	0	1,320.00	0
4290 1100-1160	Gen. Expenses Health Ins.	6,345.00	4,535.36	5,000.00
4290 1200	Gen. Expenses Supplies	500	0	500
4290 1411	Gen. Expenses Professional Sr	900	587.15	900
4720 1490	Electric Fund CommFacDistSvcs	3,100.00	3,310.09	3,100.00
	Total Expenses --------->	19,688.00	17,415.36	18,343.00

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	STREET FUNDS			
FUND #: 022	**Combined Gas Tax - Revenue**			
3150 1000	Interest Earnings	-10	0	-10
3160 4003	Gas Tax 2103	-17,059.00	-22,819.29	-17,100.00
3160 4005	Gas Tax 2105	-8,075.00	-7,889.78	-8,100.00
3160 4006	Gas Tax 2106	-8,834.00	-11,717.16	-8,900.00
3160 4007	Gas Tax 2107	-9,259.00	-12,782.78	-9,300.00
3160 4008	Gas Tax 2107.5	-1,000.00	-1,000.00	-1,000.00
	Total Revenue --------->	**-44,237.00**	**-56,209.01**	**-44,410.00**
FUND #: 022	**Combined Gas Tax - Expenses**			
4412 1020	Street Maint. Salaries-Maint.	10,553.00	8,890.17	10,553.00
4412 1021	Street Maint. OT	500	688.35	500
4412 1081	Street Maint. Engr Prof Servi	1,000.00	0	1,000.00
4412 1100-1160	Street Maint. Health Ins.	7,931.00	5,668.81	6,000.00
4412 1411	Street Maint. Professional Sr	250	117.42	250
	Total Expenses --------->	**20,234.00**	**15,364.75**	**18,303.00**
FUND #: 080	**TDA LTF /SB-325 (Street Maint) - Revenue**			
3150 1000	Interest Earnings	-40	0	-40
3160 4100	TDA/SB 325 Transportation Tax	-46,989.00	-55,094.84	-54,900.00
	Total Revenue --------->	**-47,029.00**	**-55,094.84**	**-54,940.00**
FUND #: 080	**TDA LTF/SB-325 (Street Maint)- Expenses**			
4412 1020	Street Maint. Salaries-Maint.	21,107.00	17,733.03	21,107.00
4412 1021	Street Maint. OT	0	1,423.64	0
4412 1100-1160	Street Maint. Health Ins.	15,861.00	11,062.16	12,000.00
4412 1470	Street Maint. Contract Work	10,000.00	0	10,000.00
	Total Expenses --------->	**46,968.00**	**30,218.83**	**43,107.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 090	**TDA STA/SB-620 (Transit) - Revenue**			
3160 4200	STA/SB 620 Transportation Tax	-6,920.00	-6,561.53	-7,000.00
	Total Revenue --------->	**-6,920.00**	**-6,561.53**	**-7,000.00**
FUND #: 090	**TDA STA/SB-620 (Transit) - Expenses**			
4170 1456	Transit System InterCo Transit	6,920.00	4,071.35	6,920.00
	Total Expenses --------->	**6,920.00**	**4,071.35**	**6,920.00**
FUND #: 092	**RSTP/STIP Exchange - Revenue**			
3150 1000	Interest Earnings	-30	0	-30
3160 4100	TDA/SB 325 Transportation Tax	0	0	-12,500.00
3160 4250	RSTP/STIP State Exchange Progs	0	-27,580.88	0
	Total Revenue --------->	**-30**	**-27580.88**	**-12530.00**
FUND #: 092	**RSTP/STIP Exchange - Expense**			
4412 1411	Street Maint. Professional Sr	0	117.42	0
	Total Expenses --------->	**0**	**117.42**	**0**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	WATER FUNDS			
FUND #: 040	**Water Operating Fund - Revenue**			
3150 1000	Interest Earnings	-50	0	-50
3180 2000	Water Service Charges	-345,000.00	-326,032.44	-345,000.00
3180 2140	Interest and Penalties	-8,000.00	-3,408.92	-8,000.00
3180 4030	Miscellaneous Revenue	0	-525	0
	Total Revenue --------->	**-353,050.00**	**-329,966.36**	**-353,050.00**
FUND #: 040	**Water Operating Fund - Expenses**			
4000	Transfers-Out	120,000.00	120,000.00	120,000.00
4710 1010	Water Fund Salaries-Admin.	20,134.00	19,270.28	20,134.00
4710 1020	Water Fund Salaries-Maint.	52,767.00	51,230.61	52,767.00
4710 1021	Water Fund OT	3,000.00	3,577.64	3,000.00
4710 1040	Water Fund Salary - Legal	4,800.00	4,400.00	4,800.00
4710 1081	Water Fund Engr Prof Servi	900	1,167.85	900
4710 1100-1160	Water Fund Health Ins.	45,852.00	33,557.86	30,000.00
4710 1199	Water Fund Allocated Costs	13,000.00	10,951.63	13,000.00
4710 1200	Water Fund Supplies	9,000.00	17,545.19	15,000.00
4710 1205	Water Fund Supplies,Sta Cl	3,500.00	3,797.60	3,500.00
4710 1210	Water Fund Miscellaneous	1,000.00	891.95	1,000.00
4710 1212	Water Fund Lab Testing	3,000.00	3,015.68	3,000.00
4710 1215	Water Fund Membership Dues	200	242.5	200
4710 1232	Water Fund Plant & Pump R.	6,000.00	7,763.31	9,000.00
4710 1235	Water Fund Vehicle R & M	1,200.00	0	1,200.00
4710 1237	Water Fund Bldg. R & M	0	1,939.00	0
4710 1239	Water Fund Equip Repair	100	0	100
4710 1250	Water Fund Electric Used	22,000.00	7,963.51	10,000.00
4710 1260	Water Fund Uniforms/Safety	100	0	100
4710 1270	Water Fund Small Tools	150	63.42	150
4710 1282	Water Fund Cell Phones	1,200.00	375.62	500
4710 1330	Water Fund Refund	0	971.39	0
4710 1345	Water Fund Publsh/Notices	500	0	500
4710 1350	Water Fund School/Training	800	555	800
4710 1351	Water Fund Licenses,Physic	150	220	150
4710 1352	Water Fund Permit	3,900.00	3,900.00	3,900.00
4710 1355	Water Fund Travel/Meetings	600	44.25	600
4710 1411	Water Fund Professional Sr	2,800.00	2,348.54	2,800.00
4710 1500	Water Fund Bad Debt	400	0	400
	Total Expenses --------->	**317,053.00**	**295,792.83**	**297,501.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 110	**Water Improvement Fund - Revenue**			
3000	Operating Transfers In	-120,000.00	-120,000.00	-120,000.00
3150 1000	Interest Earnings	-100	0	-100
3180 2020	Water Improvement Charges	-98,000.00	-99,373.21	-98,000.00
	Total Revenue --------->	**-218,100.00**	**-219,373.21**	**-218,100.00**
FUND #: 110	**Water Improvement Fund - Expenses**			
4715 1010	Water Imp Salaries-Admin.	6,278.00	5,892.43	6,278.00
4715 1021	Water Imp OT	0	16.25	0
4715 1040	Water Imp Salary - Legal	480	440	480
4715 1081	Water Imp Engr Prof Servi	2,000.00	3,892.84	2,000.00
4715 1100-1160	Water Imp Health Ins.	2,173.00	1113.04	500
4715 1411	Water Imp Professional Sr	2,400.00	1,705.29	2,400.00
4715 9001	Water Imp Debt Service	195,000.00	74,265.62	195,000.00
	Total Expenses --------->	**208,331.00**	**87,325.47**	**206,658.00**
FUND #: 112	**Water Reserve Fund - Revenue**			
3180 3000	Connection/Development Fees	0	-72,390.00	0
	Total Revenue --------->	**0**	**-72,390.00**	**0**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	Sewer Operating Fund - Revenue			
FUND #: 030	**Sewer Operating Fund - Revenue**			
3150 1000	Interest Earnings	-20	0	-20
3170 5000	Sewer Service Charges	-402,000.00	-385,792.47	-423,000.00
3180 2140	Interest and Penalties	-2,600.00	-2,196.91	-2,600.00
3180 4035	Misc Reimbursement	0	-200	0
	Total Revenue --------->	**-404,620.00**	**-388,189.38**	**-425,620.00**
FUND #: 030	**Sewer Operating Fund - Expenses**			
4000	Transfers-Out	70,000.00	70,000.00	100,000.00
4460 1010	Sewer Dept. Salaries-Admin.	20,134.00	19,270.28	20,134.00
4460 1020	Sewer Dept. Salaries-Maint.	52,767.00	51,892.92	52,767.00
4460 1021	Sewer Dept. OT	4,000.00	3,731.92	4,000.00
4460 1040	Sewer Dept. Salary - Legal	4,800.00	4,400.00	4,800.00
4460 1081	Sewer Dept. Engr Prof Servi	2,100.00	2,725.00	2,100.00
4460 1100-1160	Sewer Dept. Health Ins.	45,852.00	33,557.86	30,000.00
4460 1199	Sewer Dept. Allocated Costs	15,000.00	10,948.64	15,000.00
4460 1200	Sewer Dept. Supplies	15,000.00	16,087.18	15,000.00
4460 1205	Sewer Dept. Supplies,Sta Cl	40,000.00	44,054.27	40,000.00
4460 1210	Sewer Dept. Miscellaneous	4,000.00	10,319.60	4,000.00
4460 1212	Sewer Dept. Lab Testing	18,000.00	24,110.14	18,000.00
4460 1215	Sewer Dept. Membership Dues	332	382.5	332
4460 1220	Sewer Dept. Telephone	700	900.43	700
4460 1225	Sewer Dept. Alarm System Mo	260	395.62	260
4460 1232	Sewer Dept. Plant & Pump R.	24,000.00	24,798.98	24,000.00
4460 1235	Sewer Dept. Vehicle R & M	1,500.00	48.5	1,500.00
4460 1237	Sewer Dept. Bldg. R & M	4,000.00	1,486.14	4,000.00
4460 1240	Sewer Dept. Natural Gas	4,000.00	0	4,000.00
4460 1250	Sewer Dept. Electric Used	6,000.00	6,605.06	6,000.00
4460 1260	Sewer Dept. Uniforms/Safety	100	0	100
4460 1270	Sewer Dept. Small Tools	200	277.21	200
4460 1282	Sewer Dept. Cell Phones	1,100.00	375.62	1,100.00
4460 1345	Sewer Dept. Publsh/Notices	200	0	200
4460 1350	Sewer Dept. School/Training	800	0	800
4460 1351	Sewer Dept. Licenses,Physic	100	170	100
4460 1352	Sewer Dept. Permit	3,400.00	3,411.00	3,400.00
4460 1355	Sewer Dept. Travel/Meetings	700	32.19	700
4460 1411	Sewer Dept. Professional Sr	3,400.00	2,348.57	3,400.00
4460 1470	Sewer Dept. Contract Work	3,400.00	10,895.70	3,400.00
4730 1500	Sewer Dept. Bad Debt	1,000.00	0	1,000.00
	Total Expenses --------->	**346,845.00**	**343,225.33**	**360,993.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 105	**Sewer Improvement Fund - Revenue**			
3170 5100	Sewer Improvement Fund Charges	-65,000.00	-61,778.79	-65,000.00
	Total Revenue --------->	**-65,000.00**	**-61,778.79**	**-65,000.00**
FUND #: 105	**Sewer Improvement Fund - Expenses**			
4735 1010	Sewer Imp Salaries-Admin.	6,278.00	5,892.43	6,278.00
4735 1021	Sewer Imp OT	0	16.25	0
4735 1040	Sewer Imp Salary - Legal	2,400.00	2,200.00	2,400.00
4735 1081	Sewer Imp Engr Prof Servi	2,100.00	7,785.72	2,100.00
4735 1100-1160	Sewer Imp Health Ins.	2,173.00	1113.04	500
4735 1411	Sewer Imp Professional Sr	3,180.00	2,409.25	3,180.00
4735 1500	Sewer Imp Bad Debt	400	0	400
4735 9000	Sewer Imp Capital Outlay	15,000.00	0	15,000.00
4735 9001	Sewer Imp Debt Service	29,000.00	27,389.62	29,000.00
	Total Expenses --------->	**60,531.00**	**46,806.31**	**58,858.00**
FUND #: 107	**WWTP Project Phase One - Revenue**			
3000	Operating Transfers In	-100,000.00	-35,000.00	-50,000.00
3160 5036	SWRCB, Loan Proceeds	0	-259,898.00	0
3160 5037	SWRCB, Federal Proceeds	0	-259,899.00	0
3180 4054	Loan Proceeds	-2,600,000.00	0	-2,600,000.00
	Total Revenue --------->	**-2,700,000.00**	**-554,797.00**	**-2,650,000.00**
FUND #: 107	**WWTP Project Phase One - Expenses**			
4120 1411	Admin/City Clrk Professional Sr	4,000.00	0	4,000.00
4160 1345	Planning Dept Publsh/Notices	0	115.5	0
4370 1081	Engineering Engr Prof Servi	450,000.00	198,854.08	450,000.00
4460 1200	Sewer Dept. Supplies	0	50	0
4460 1345	Sewer Dept. Publsh/Notices	0	522	0
4460 1411	Sewer Dept. Professional Sr	0	3,951.32	0
4460 1475	Sewer Dept. Project Constru	1,950,000.00	0	1,950,000.00
4460 9001	Sewer Dept. Debt Service	100,000.00	0	100,000.00
	Total Expenses --------->	**2,504,000.00**	**203,492.90**	**2,504,000.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 108	**WWTP Project Phase Two - Revenue**			
3000	Operating Transfers In	-100,000.00	-35,000.00	-50,000.00
3160 5035	USDA Sewer Grant/Loan Project	-900,000.00	0	-900,000.00
3180 4054	Loan Proceeds	-4,425,000.00	0	-4,425,000.00
	Total Revenue --------->	**-5,425,000.00**	**-35,000.00**	**-5,375,000.00**
FUND #: 108	**WWTP Project Phase Two - Expenses**			
4160 1411	Planning Dept Professional Sr	0	56,029.58	0
4290 1345	Gen. Expenses Publsh/Notices	0	225.5	0
4370 1081	Engineering Engr Prof Servi	960,000.00	23,056.50	960,000.00
4460 1200	Sewer Dept. Supplies	0	3,085.75	0
4460 1210	Sewer Dept. Miscellaneous	0	1,850.00	0
4460 1355	Sewer Dept. Travel/Meetings	0	16.65	0
4460 1475	Sewer Dept. Project Constru	4,252,000.00	0	4,252,000.00
4460 9001	Sewer Dept. Debt Service	100,000.00	0	100,000.00
	Total Expenses --------->	**5,312,000.00**	**84,263.98**	**5,312,000.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	ELECTRIC FUNDS			
FUND #: 050	**Electric Operating Fund - Revenue**			
3150 1000	Interest Earnings	-1,000.00	0	-1,000.00
3170 5200	Previously Written Off Revenue	0	-84	0
3170 9000	Other Current Service Charges	-1,000.00	-980	-1,000.00
3180 2100	Electric Charges	-2,470,000.00	-2,317,336.88	-2,470,000.00
3180 2130	Electrical Surcharge Revenue	-4,000.00	-4,443.20	-4,000.00
3180 2140	Interest and Penalties	-22,000.00	-32,331.58	-22,000.00
3180 2150	Shutoff Charges	-5,300.00	-5,650.00	-5,300.00
3180 2155	Overage/Under in Cash Drawer	0	94.15	0
3180 4030	Miscellaneous Revenue	-5,000.00	-3,200.00	-5,000.00
3180 4035	Misc Reimbursement	-5,000.00	-976.01	-5,000.00
	Total Revenue --------->	**-2,513,300.00**	**-2,364,907.52**	**-2,513,300.00**
FUND #: 050	**Electric Operating Fund - Expenses**			
4000	Transfers-Out	384,829.00	384,829.00	318,384.00
4710 1220	Water Fund Telephone	0	80	0
4710 1355	Water Fund Travel/Meetings	0	144.3	0
4720 1010	Electric Fund Salaries-Admin.	80,420.00	76,408.40	80,420.00
4720 1020	Electric Fund Salaries-Maint.	10,553.00	8,890.17	10,553.00
4720 1021	Electric Fund OT	0	1,105.31	0
4720 1040	Electric Fund Salary - Legal	24,000.00	22,000.00	24,000.00
4720 1100-1160	Electric Fund Health Ins.	33,847.00	24,431.57	25,000.00
4720 1199	Electric Fund Allocated Costs	90,000.00	82,135.75	90,000.00
4720 1200	Electric Fund Supplies	8,000.00	14,869.13	10,000.00
4720 1210	Electric Fund Miscellaneous	5,500.00	5,654.37	5,500.00
4720 1215	Electric Fund Membership Dues	0	400	0
4720 1220	Electric Fund Telephone	1,000.00	2,143.96	1,700.00
4720 1239	Electric Fund Equip Repair	15,000.00	10,487.60	15,000.00
4720 1250	Electric Fund Electric Used	50	0	50
4720 1282	Electric Fund Cell Phones	1,000.00	0	0
4720 1340	Electric Fund NCPA Purchases	1,150,000.00	1,206,163.00	1,350,000.00
4720 1355	Electric Fund Travel/Meetings	3,600.00	3,229.88	3,600.00
4720 1400	Electric Fund Law Enforcement	265,522.00	276,134.40	265,522.00
4720 1411	Electric Fund Professional Sr	5,250.00	2,935.72	5,250.00
4720 1423	Electric Fund Animal Control	16,200.00	15,614.40	16,200.00
4720 1430	Electric Fund Fire Protection	99,420.00	75,177.66	97,900.00
4720 1462	Electric Fund NCPA Member Ser	1,400.00	0	1,400.00
4720 1465	Electric Fund Electric Maint	223,574.00	222,275.68	223,574.00
4720 1500	Electric Fund Bad Debt	1,500.00	2,979.26	1,500.00
	Total Expenses --------->	**2,420,665.00**	**2,438,089.56**	**2,545,553.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
FUND #: 051	**Public Benefits - Revenue**			
3150 1000	Interest Earnings	-150	0	-150
3180 2135	Public Benefits Charge	-58,000.00	-54,042.53	-58,000.00
	Total Revenue --------->	**-58,150.00**	**-54,042.53**	**-58,150.00**
FUND #: 051	**Public Benefits - Expenses**			
4721 1010	Public Benefits Salaries-Admin.	3,767.00	3,689.21	3,767.00
4721 1021	Public Benefits OT	0	9.75	0
4721 1100-1160	Public Benefits Health Ins.	1,304.00	668.05	1,927.00
4721 1200	Public Benefits Supplies	200	0	200
4721 1210	Public Benefits Miscellaneous	26,000.00	5,128.00	26,000.00
4721 1220	Public Benefits Telephone	50	0	50
4721 1251	Public Benefits Rebate Program	2,000.00	929.81	2,000.00
4721 1252	Public Benefits Energy Audits	800	0	800
4721 1254	Public Benefits Public Outreach	1,900.00	185	1,900.00
4721 1255	Public Benefits Senior Discount	7,700.00	0	7,700.00
4721 1355	Public Benefits Travel/Meetings	2,500.00	585.62	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
	Total Expenses --------->	**64,221.00**	**29,195.44**	**64,844.00**
FUND #: 100	**Electric Improvement - Revenue**			
3000	Operating Transfers In	-56,325.00	-56,325.00	-56,325.00
3150 1000	Interest Earnings	-100	0	-100
	Total Revenue --------->	**-56,425.00**	**-56,325.00**	**-56,425.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	SOLID WASTE FUND			
FUND #: 060	**Solid Waste Operating Fund - Revenue**			
3150 1000	Interest Earnings	-1	0	-1
3170 5200	Previously Written Off Revenue	0	-24.78	0
3170 6000	Refuse Collection Charges	-150,000.00	-152,215.27	-150,000.00
3180 2140	Interest and Penalties	-2,000.00	-1,556.07	-2,000.00
	Total Revenue --------->	**-152,001.00**	**-153,796.12**	**-152,001.00**
FUND #: 060	**Solid Waste Operating Fund - Expenses**			
4000	Transfers-Out	8,000.00	8,000.00	8,000.00
4470 1010	Waste Dept Salaries-Admin.	6,301.00	6,099.72	6,301.00
4470 1020	Waste Dept Salaries-Maint.	4,221.00	3,555.06	4,221.00
4470 1021	Waste Dept OT	0	359.68	0
4470 1100-1160	Waste Dept Health Ins.	4,967.00	4,201.63	5,507.00
4470 1199	Waste Dept Allocated Costs	8,378.00	5,474.43	8,378.00
4470 1345	Waste Dept Publsh/Notices	50	0	50
4470 1410	Waste Dept Waste Contract	121,000.00	134,030.64	124,000.00
4470 1411	Waste Dept Professional Sr	350	234.86	350
4740 1500	Solid Waste Bad Debt	200	72.24	200
	Total Expenses --------->	**153,467.00**	**162,028.26**	**157,007.00**

	Description	Working Budget Fiscal Yr 2014	Actual Fiscal Yr 2014	Working Budget Fiscal Yr 2015
	CFD NORTH BIGGS ESTATES			
FUND #: 200	**CFD-North Biggs Estates - Revenue**			
3110 1000	Current Secured	-18,000.00	-22,098.03	-18,000.00
3150 1000	Interest Earnings	-35	0	-35
3170 7600	Community Facilities District	-18,000.00	0	-18,000.00
	Total Revenue --------->	**-36,035.00**	**-22,098.03**	**-36,035.00**
FUND #: 200	**CFD North Biggs Estates - Expenses**			
4120 1021	Admin/City Clrk OT	0	-18.78	0
4290 1020	Gen. Expenses Salaries-Maint.	8,443.00	7,112.12	8,443.00
4290 1021	Gen. Expenses OT	400	569.42	400
4290 1040	Gen. Expenses Salary - Legal	0	1,320.00	0
4290 1100-1160	Gen. Expenses Health Ins.	6,345.00	4,535.36	5,000.00
4290 1200	Gen. Expenses Supplies	500	0	500
4290 1411	Gen. Expenses Professional Sr	900	587.15	900
4720 1490	Electric Fund CommFacDistSvcs	3,100.00	3,310.09	3,100.00
	Total Expenses --------->	**19,688.00**	**17,415.36**	**18,343.00**

CITY OF BIGGS **Salary Schedule** **Effective Oct 1, 2012**

	Entry Month / Hour	Entry Annual		Top Month / Hour	Top Annual
City Administrator	6,408 36.97	76,898		7,999 46.15	95,992
Public Works Superintendent	4,235 24.43	50,815		5,302 30.59	63,627
Public Works Supervisor	3,858 22.26	46,301		4,801 27.70	57,616
Planning Assistant/ Code Enforcement	2,678 15.45	32,136		3,326 19.19	39,915
Finance Director	3,515 20.28	42,183		4,371 25.22	52,458
Accounting Technician	2,948 17.01	35,381		3,664 21.14	43,971
Senior Accounting Clerk	2,688 15.51	32,261		3,338 19.26	40,061
Accounting Clerk	2,451 14.14	29,411		3,042 17.55	36,504
Administrative Assistant	2,236 12.90	26,832		2,775 16.01	33,301
Chief Plant Operator Level 3 License	3,576 20.63	42,911		4,427 25.54	53,123
Treatment Plant Operator Level 2 License	3,122 18.01	37,461		3,820 22.04	45,843
Treatment Plant Operator Level 1 License	2,846 16.42	34,154		3,479 20.07	41,746
City Crew III Water System Operator	2,595 14.97	31,138		3,172 18.30	38,064
City Crew II Equipment Operator	2,366 13.65	28,392		2,891 16.68	34,695
City Crew I General Maintenance	2,187 12.62	26,250		2,636 15.21	31,637

monthly salary is the driver
hourly is monthly divided by 173.334
annual is monthly x 12

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 2014-2015

Position	Pay Rate no adjustment for FY13	Per	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp %	Worker's Comp Premium $23,340	Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 10.177%	Total Taxes & Benefits	Total Salaries, Tax & Benefits
Public Works Department													
Public Works Supervisor	$ 5,302	mo.	$ 63,625	$ 3,945	$ 923	14%	3,268	19,680	1,081	355	6,475	35,726	99,351
Plant Operator - HW	$ 4,426	mo.	53,116	3,293	770	13%	3,034	19,680	1,081	355	5,406	33,620	86,736
City Crew III - JP	$ 3,172	mo.	38,064	2,360	552	13%	3,034	19,680	1,081	355	3,874	30,936	69,000
City Crew I - Vacant	$ 2,187	mo.	26,250	1,627	381	13%	3,034	19,680	1,081	355	2,671	28,830	55,080
City Crew II - KM	$ 2,501	mo.	30,012	1,861	435	13%	3,034	19,680	1,081	355	3,054	29,501	59,513
Subtotal			**211,067**	**13,086**	**3,060**	**66%**	**15,404**	**98,399**	**5,406**	**1,777**	**21,480**	**158,613**	**369,680**
Standby / Beeper Duty (Crew Only)*	$ 17.80	hr.	12,994	806	188	1%	233	-	-	-		1,227	14,221
Emergency/Weekend O/T**	$ 26.70	hr.	14,307	887	207	1%	233	-	-	-		1,328	15,635
Certification Stipend	$ 75.00	mo.	900	56	13	0%	-	-	-	-	92	160	1,060
Subtotal			27,301	1,693	396	2%	467	-	-	-	-	2,555	**29,856**
Total Public Works Department			**238,367**	**14,779**	**3,456**	**68%**	**$ 15,871**	**$ 98,399**	**$ 5,406**	**$ 1,777**	**$ 21,480**	**$ 161,169**	**$ 399,536**
Administration Department													
City Administrator - MS	$ 6,583	mo.	79,790	4,947	1,157	11%	2,567	19,680	1,081	189	8,120	37,742	117,532
Finance Director - Vacant				-	-		-	-			-	-	-
Accounting Tech - MM	$ 3,664	mo.	43,971	2,726	638	9%	2,101	-	-	189	4,475	10,128	54,100
Accounting Tech + City Clerk - RD	$ 3,814	mo.	45,771	2,838	664	9%	2,101	15,138	728	355	4,658	26,481	72,252
Admin Assistant (PT 10hr/wk) - NF	$ 12.90	hr.	6,708	416	97	2%	467					980	7,688
Subtotal			176,241	10,927	2,555	31%	7,235	34,818	1,809	733	17,253	75,331	251,571
Overtime/extra meetings	$ 31.71	hr.	1,142	71	17	0%	-	-	-	-	116	204	1,345
Total Administration Department			**177,382**	**10,998**	**2,572**	**31%**	**$ 7,235**	**$ 34,818**	**$ 1,809**	**$ 733**	**$ 17,370**	**$ 75,534**	**$ 252,916**
TOTAL SALARIES			**$ 415,750**	**$ 25,776**	**$ 6,028**	**99%**	**$ 23,107**	**$ 133,217**	**$ 7,215**	**$ 2,510**	**$ 38,850**	**$ 236,703**	**$ 652,453**

CONTRACT PROFESSIONALS & COUNCIL COMPENSATION

Position	Pay Rate	Per	Annual Gross Salary	Social Security	Medicare	Worker's Comp %	Worker's Comp Premium	Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS	Total Taxes & Benefits	Total Salaries, Tax & Benefits
City Engineer - Bennett Engineering	$90.00	hr.	$ 30,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	$ 30,000
Planning Services - PMC	$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 - PMC	2,625.00	mo.	$ 31,500.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	$ 31,500
City Attorney - Greg Einhorn *Retainer*	$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%	$ 233.40	N/A	N/A	N/A	N/A	$ 1,610.40	$ 19,610
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			**$ 178,500**	**$ 1,116**	**$ 261**		**$ 233**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,610**	**$ 181,721**

Salary Allocation

	Administrator + AR	AP + Admin Asst	Public Works	City Council
Total Salaries	$ 125,561	$ 50,679	$ 211,067	$ 18,000
Total Taxes & Benefits	$ 64,222	$ 11,108	$ 158,613	$ 1,600

Total	$	387,307
Total	$	233,944
	$	621,251 includes payroll taxes, insurance

	Sewer	Water	Electric	Public Benefits	Solid Waste	Sewer Impr	Water Impr	GPU	City Admin	Totals
	4460	4710	4720	4721	4470	4735	4735	214-4120	010-4120	
Administrator + AR	11.2%	11.2%	52.0%	3.0%	2.6%	5.0%	5.0%	2.0%	8.0%	100.0%
Salaries	$ 14,063	$ 14,063	$ 65,292	$ 3,767	$ 3,265	$ 6,278	$ 6,278	$ 2,511	$ 10,045	$ 125,561
Taxes & Benefits	$ 7,193	$ 7,193	$ 33,396	$ 1,927	$ 1,670	$ 3,211	$ 3,211	$ 1,284	$ 5,138	$ 64,222

	Sewer	Water	Electric	Solid Waste	Planning	City Admin	GPU			Totals
	4460	4710	4720	4470	4160	010-4120	214-4120			
AP + Admin Asst	12.0%	12.0%	29.9%	6.0%	5.0%	35.2%	0.0%			100.0%
Salaries	$ 6,071	$ 6,071	$ 15,128	$ 3,036	$ 2,534	$ 17,839	$ -			$ 50,679
Taxes & Benefits	$ 1,331	$ 1,331	$ 3,316	$ 665	$ 555	$ 3,910	$ -			$ 11,108

	Sewer	Water	Electric	Parks	Gas Tax	Street (LTF)	Street Maint GF	CFD NBE	Solid Waste	Totals
	4460	4710	4720	4610	22	80-4412	4412	200	60	
Public Works Department	25.0%	25.0%	5.0%	14.0%	5.0%	10.0%	10.0%	4.0%	2.0%	100.0%
Salaries	$ 52,767	$ 52,767	$ 10,553	$ 29,549	$ 10,553	$ 21,107	$ 21,107	$ 8,443	$ 4,221	$ 211,067
Taxes & Benefits	$ 39,653	$ 39,653	$ 7,931	$ 22,206	$ 7,931	$ 15,861	$ 15,861	$ 6,345	$ 3,172	$ 158,613

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%	4.0%	0.0%	7.0%	3.0%	5.0%	0.0%	0.0%	1.0%	20.0%	10.0%	100.0%
$ 15,000	$ 1,200	$ -	$ 2,100	$ 900	$ 1,500	$ -	$ -	$ 300	$ 6,000	$ 3,000	$ **30,000**

Pacific Municipal Consulting Services

	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	
	85.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	5.0%	100.0%
	$ 25,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ 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	
20.0%	0.0%	50.0%	10.0%	10.0%	3.0%	0.0%	0.0%	1.0%	5.0%	1.0%	100.0%
$ 9,600	$ -	$ 24,000	$ 4,800	$ 4,800	$ 1,440	$ -	$ -	$ 480	$ 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%	2.0%	25.0%	20.0%	20.0%	1.0%	5.0%	1.0%	1.0%	8.0%	2.0%	100.0%
$ 3,150	$ 420	$ 5,250	$ 4,200	$ 4,200	$ 210	$ 1,050	$ 210	$ 210	$ 1,680	$ 420	$ **21,000**