City of Biggs Budget 2017-18

Fund Summaries

Fund Account or Object #	Description	Fiscal Year 2016-17: Balance July 1, 2016	As Adjusted Budgeted Revenues/Trans	As Adjusted Budgeted Expend./Trans	Anticipated Changes	Projected Balance June 30,2017	Fiscal Year 2017-18: Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Projected Balance June 30,2018
	DISCRETIONARY FUNDS										
010	General Operating Fund	521,525	646,345	688,252		479,618	590,125	725,377	150,000		494,366
214	General Plan Update	7,281	25,000	55,311	23,030	0					0
	Sub-Total - General Fund	**528,806**	**671,345**	**743,563**	**23,030**	**479,618**	**590,125**	**725,377**	**150,000**	**0**	**494,366**
011	Building & Equipment Reserve	142,219	5,200	40,000	40,000	147,419	200	40,000	5,000		112,619
012	Fire Engine Replacement Reserve	191,472	12,000	0		203,472	0	0	12,000		215,472
013	Bridge Replacement Reserve	(1,138)	0	0	(400)	(1,538)	0	0			(1,538)
014	Regional Detention Basin Reserve	16,497	0	0		16,497	0	0			16,497
016	Street Maintenance Project Reserve	208,186	13,000	40,000		181,186	0	40,000	13,000		154,186
017	Public Works Facility Loan Reserve	17,659		0		17,659	0	0			17,659
145	1939 Fire Truck Restoration Reserve	3,021	0	0		3,021	0	0			3,021
	Total General Fund Discretionary Funds	**1,106,722**	**701,545**	**823,563**	**62,630**	**1,047,334**	**590,325**	**805,377**	**180,000**	**0**	**1,012,282**
	STREET FUNDS										
022	Combined Gas Tax (HUTA)	198,710	44,410	48,303		194,817	56,210	51,980			199,047
080	TDA / LTF - Street Maint.	119,244	54,940	73,107		101,077	54,940	80,460			75,557
090	TDA / STA - Transit	(7,067)	7,000	6,920		(6,987)	7,000	6,920			(6,907)
092	RSTP (State Exchange)	82,649	12,530			95,179	12,530				107,709
079	Safe Routes to School, 2014 (Cycle 1)	(36,330)	863,000	863,000	36,330	0					0
081	Safe Routes to School, 2017 (Cycle 2)	0	0	0	(15,000)	(15,000)	165,000	150,000			0
	Total Street Funds	**357,206**	**981,880**	**991,330**	**36,330**	**369,086**	**295,680**	**289,360**	**0**	**0**	**375,406**
	PROJECT AND PROGRAM FUNDS										
031-039	Development Impact Fees	463,893	45			463,938	45				463,983
125	04 HOME Grant	68,280			6,700	74,980					74,980
131	CalTrans 6th St Bridge Rehab	(22,078)	100,000	100,300	22,378	0					0
150	1982 CDBG Grant	49				49					49
165	CDBG Misc Revenue (Sec I)	(7,687)		54,000	54,000	(7,687)		54,000			(61,687)
170	CDBG Program Income (Sec III)	69,547	5,000	9,000		65,547	5,000	9,000			61,547
196	old CDBG HOME & well	3,899				3,899					3,899
200	NBE CFD (Community Facilities District	(379)	36,035	18,343		17,313	36,035	21,084			32,264
xxx	Water Meter Installation Project	0	400,000	400,000		0	400,000	400,000			0
201-245	Trust Funds	48,607				48,607					48,607
	Total Project and Program Funds	**624,131**	**541,080**	**581,643**	**83,078**	**666,646**	**441,080**	**484,084**	**0**	**0**	**623,642**
	ENTERPRISE OPERATING FUNDS										
030	Sewer Operating Fund (Net Current)	357,932	552,620	405,443		505,109	552,620	423,193		9,750	624,786
040	Water Operating Fund (Net Current)	295,395	348,050	320,651		322,794	368,050	213,401		139,550	337,893
050	Electric Operating Fund (Net Current)	361,339	2,513,300	2,470,499		404,140	2,520,300	2,295,964		228,325	400,151
060	Solid Waste Operating Fund (Net Current	(27,771)	152,001	157,007	10,000	(22,777)	172,001	171,639		8,000	(30,415)
	Total Enterprise Operating Funds	**986,895**	**3,565,971**	**3,353,600**	**10,000**	**1,209,266**	**3,612,971**	**3,104,197**	**0**	**385,625**	**1,332,415**
	ENTERPRISE CAPITAL AND RESERVE FUNDS										
105	Sewer Improvement Fund (Net Current)	(144,063)	65,000	58,858		(137,921)	65,000	60,342			(133,263)
106	Sewer Bond Reserve	52,432				52,432					52,432
107	WWTP Project Phase I (Net Current)	301,016				301,016					301,016
108	WWTP Project Phase II (Net Current)	(789,198)	8,000,000	8,060,000		(849,198)	8,000,000	8,060,000			(909,198)
109	Sewer Reserve 2016 WWTP Phase 1	0	9,750			9,750			9,750		19,500
110	Water Improvement Fund (Net Current)	40,390	218,100	206,658		51,832	110,100	163,142	120,000		118,790
111	Sewer Develop. Impact Fee	232,704	0			232,704	0				232,704
104	Water Develop. Impact Fee	138,659	0			138,659	0				138,659
112	Water Bond Reserve	177,800	19,700			197,500	150		19,550		217,200
051	Public Benefits (Electric Efficiency Progr	127,746	58,150	64,844		121,052	58,150	53,308			125,894
052	GOR - Funds Held in Reserve at NCPA	631,659				631,659					631,659
053	CAISO - Funds Held in Reserve at Cal IS	83,440				83,440					83,440
054	GHG Credits	216,636	50,000	50,000		216,636	50,000	50,000			216,636
100	Electric Improvement Fund	397,052	56,425			453,477	100		56,325		509,902
101	Electric Develop. Impact Fee	25,790				25,790					25,790
	Total Enterprise Capital and Reserve Funds	**1,492,063**	**8,477,125**	**8,440,360**	**0**	**1,528,828**	**8,283,500**	**8,386,792**	**205,625**	**0**	**1,631,161**
	GRAND TOTAL ALL FUNDS	**4,567,017**	**14,267,601**	**14,190,496**	**192,038**	**4,821,160**	**13,223,556**	**13,069,810**	**385,625**	**385,625**	**4,974,906**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 010	**GENERAL OPERATING FUND - REVENUE**			
3110 1000	Current Secured	-122,000.00	-143,321.56	-142,000.00
3110 1500	Supplemental Secured Taxes-Cur	-1,000.00	-1,675.19	-1,000.00
3110 2000	Current Unsecured	-6,600.00	-7,351.79	-7,500.00
3110 4000	Prior Unsecured	-180	-177.88	-180
3110 5000	Other Property Taxes	-800	-817.38	-1,000.00
3110 7000	ADMINISTRATION	3,500.00	3,021.04	2,000.00
3120 1000	Franchises	-8,000.00	-15,539.49	-14,000.00
3120 2000	Sales & Use Taxes	-22,000.00	-25,148.89	-22,000.00
3120 2500	Sales Tax (Public Safety Use)	-1,500.00	-2,102.08	-1,500.00
3120 2550	State COPS Revenue	-100,000.00	-129,323.78	-100,000.00
3120 3000	Business Licenses	-7,100.00	-6,487.00	-7,100.00
3120 4000	Real Property Transfer Taxes	-4,500.00	-3,104.16	-4,500.00
3130 2000	Animal Licenses	-1,300.00	-1,190.00	-1,300.00
3140 2000	Other Fines	-150	-387.64	-150
3150 1000	Interest Earnings	-500	-302.08	-200
3150 2020	Other Rents & Concessions	-8,000.00	-7,316.36	-8,000.00
3160 3000	State Motor VLF In Lieu Tax	-185,000.00	-207,381.46	-200,000.00
3160 5015	Abandoned Vehicle Authority	-2,000.00	-4,820.45	-4,000.00
3160 5080	Fire Grant, CA Div Forestry	0	-3,473.30	0
3160 6000	State Homeowners Property Tax	-2,000.00	-1,993.34	-2,000.00
3160 8000	In Lieu Taxes-Butte Co.Housing	-825	0	-825
3160 8060	Recycling Grant Revenue	-5,000.00	-5,000.00	-5,000.00
3170 1010	Sales of Maps & Publications	0	-26.25	0
3170 1040	Other Filing & Cert. Fees	-4,000.00	-5,920.00	-6,000.00
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	-22,437.31	-25,500.00
3180 4020	Refunds	0	0	-11,000.00
3180 4030	Miscellaneous Revenue	-3,500.00	-12,664.23	-12,000.00
3180 4031	Biggs Community Hall Revenue	-4,000.00	-8,770.00	-5,000.00
3180 4035	Misc Reimbursement	-4,000.00	-2,262.69	-10,000.00
3180 4040	Donations	0	-150	0
	Total General Fund Revenue	**-516,345.00**	**-616,123.27**	**-590,125.00**
	3000 Operating Transfers In	-130,000.00	-130,000.00	-150,000.00
	Total Revenue --------->	**-646,345.00**	**-746,123.27**	**-740,125.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 010	**GENERAL OPERATING FUND - EXPENSES**			
	City Council (4110)			
4110 1050	City Council Salary	7,200.00	7,320.00	7,200.00
4110 1110	City Council Social Security	500	453.84	500
4110 1160	City Council Medicare Tax	150	106.14	201
4110 1200	City Council Supplies	200	102.02	200
4110 1210	City Council Miscellaneous	200	0	200
4110 1240	City Council Natural Gas	50	63.98	50
4110 1355	City Council Travel/Meetings	1,200.00	1,210.30	1,200.00
	Total Expenses --------->	**9,500.00**	**9,256.28**	**9,551.00**
	Administration/City Clerk/Finance (4120)			
4120 1010	Admin/City Clrk Salaries-Admin.	27,884.00	29,905.01	33,591.00
4120 1021	Admin/City Clrk OT	0	9.97	0
4120 1100-1160	Admin/City Clrk Health Ins.	8,000.00	9,496.12	9,982.00
4120 1200	Admin/City Clrk Supplies	10,000.00	12,706.92	10,000.00
4120 1202	Admin/City Clrk Filing Fees	60	0	60
4120 1210	Admin/City Clrk Miscellaneous	1,000.00	767.69	1,000.00
4120 1215	Admin/City Clrk Membership Dues	725	815.19	725
4120 1220	Admin/City Clrk Telephone	325	385.37	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 1250	Admin/City Clrk Electric Used	1,500.00	583.4	1,500.00
4120 1254	Admin/City Clrk Public Outreach	1,000.00	0	1,000.00
4120 1260	Admin/City Clrk Uniforms/Safety	0	22.3	0
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	194.04	1,900.00
4120 1411	Admin/City Clrk Professional Sr	1,800.00	1,818.97	1,800.00
4120 1500	Admin/City Clrk Bad Debt	300	0	300
4120 9000	Admin/City Clrk Capital Outlay	4,200.00	892.13	4,200.00
	Total Expenses --------->	**61,094.00**	**57,782.99**	**68,783.00**
	City Attorney (4140)			
4140 1040	City Attorney Salary - Legal	9,600.00	9,600.00	9,600.00
	Total Expenses --------->	**9,600.00**	**9,600.00**	**9,600.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	Government Bldgs & Properties (4150)			
4150 1200	Governmt Bldgs. Supplies	1,800.00	77.34	1,800.00
4150 1203	Governmt Bldgs. Levee Repair	1,580.00	814.84	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	4,000.00	5,260.27	5,000.00
4150 1240	Governmt Bldgs. Natural Gas	500	0	500
4150 1250	Governmt Bldgs. Electric Used	500	444.06	500
4150 1330	Governmt Bldgs. Refund	400	0	400
4150 1425	Governmt Bldgs. Janitorial Serv	2,100.00	2,940.00	2,400.00
4150 1470	Governmt Bldgs. Contract Work	0	4,020.00	0
	Total Expenses ---------->	**12,980.00**	**13,556.51**	**14,280.00**
	Biggs Community Hall (4155)			
4155 1200	BCH Supplies	2,200.00	9,491.69	2,200.00
4155 1237	BCH Bldg. R & M	0	90.4	0
4155 1240	BCH Natural Gas	1,000.00	1,521.21	1,000.00
4155 1470	BCH Contract Work	0	9,475.00	0
	Total Expenses ---------->	**3,200.00**	**20,578.30**	**3,200.00**
	Planning (4160)			
4160 1010	Planning Dept Salaries-Admin.	2,534.00	2,727.16	2,827.00
4160 1100-1160	Planning Dept Health Ins.	1,000.00	1010.02	1,079.00
4160 1200	Planning Dept Supplies	780	0	780
4160 1202	Planning Dept Filing Fees	50	0	50
4160 1210	Planning Dept Miscellaneous	500	599.5	500
4160 1220	Planning Dept Telephone	400	270.21	400
4160 1238	Planning Dept Computer Repair	400	0	400
4160 1345	Planning Dept Publsh/Notices	400	0	400
4160 1411	Planning Dept Professional Sr	25,500.00	27,828.09	25,500.00
4160 1413	Planning Dept PMC-CodeEnforce	31,500.00	21,547.88	31,500.00
4160 1431	Planning Dept Billable Cost	9,866.00	9,638.36	9,866.00
4160 1435	Planning Dept Code Enforcemen	200	667	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 ---------->	**82,630.00**	**64,288.22**	**83,002.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	Benefits & General Expenses (4210 ~ 4290)			
4210 1100	Fringe Benefits Health Ins.	400	178.01	400
4210 1105	Fringe Benefits PERS Retired	3,000.00	1,821.60	3,000.00
4210 1110	Fringe Benefits Social Security	0	-0.01	0
4260 1158	Elections Election Cost	500	890.53	500
4270 1215	Membership/Dues Membership Dues	2,300.00	284.8	2,300.00
4280 1130	Insurance, Gen. Unemployment	800	266.43	800
4280 1140	Insurance, Gen. Workers Comp.	12,000.00	14,696.84	12,000.00
4280 1150	Insurance, Gen. Property Insur.	3,570.00	3,246.00	3,570.00
4280 1156	Insurance, Gen. Liability Insur	15,000.00	15,167.20	15,000.00
4290 1210	Gen. Expenses Miscellaneous	800	0	800
4290 1230	Gen. Expenses Ofc.Equip.Rep.	2,000.00	1,578.84	2,000.00
4290 1345	Gen. Expenses Publsh/Notices	1,500.00	1,164.83	1,500.00
4290 1351	Gen. Expenses Licenses,Physic	100	0	100
4290 1405	Gen. Expenses Audit Services	4,500.00	3,590.00	4,500.00
	Total Expenses --------->	**46,470.00**	**42,885.07**	**46,470.00**
	Police (4310)			
4310 1400	Police Dept Law Enforcement	184,000.00	184,089.60	207,700.00
	Total Expenses --------->	**184,000.00**	**184,089.60**	**207,700.00**
	Fire (4320)			
4320 1200	Fire Supplies	1,600.00	0	0
4320 1210	Fire Miscellaneous	3,500.00	0	0
4320 1236	Fire Radio/Radar Re-	300	0	0
4320 1239	Fire Equip Repair	1,500.00	0	1,500.00
4320 1250	Fire Electric Used	1,200.00	1,975.57	1,200.00
4320 1430	Fire Fire Protection	65,522.00	69,562.94	73,900.00
4320 1432	Fire JPA Hazardous	300	120	300
4320 9000	Fire Capital Outlay	1,500.00	0	1,500.00
	Total Expenses --------->	**75,422.00**	**71,658.51**	**78,400.00**
	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 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	Shop & Corporate Yard (4360)			
4360 1200	Shop & Corp Yd. Supplies	3,800.00	2,077.44	3,800.00
4360 1210	Shop & Corp Yd. Miscellaneous	5,000.00	0	5,000.00
4360 1220	Shop & Corp Yd. Telephone	300	310.28	300
4360 1225	Shop & Corp Yd. Alarm System Mo	150	96	150
4360 1235	Shop & Corp Yd. Vehicle R & M	4,000.00	1,209.39	4,000.00
4360 1239	Shop & Corp Yd. Equip Repair	3,000.00	1,656.12	3,000.00
4360 1240	Shop & Corp Yd. Natural Gas	300	254.14	300
4360 1250	Shop & Corp Yd. Electric Used	2,400.00	1,437.64	2,400.00
4360 1260	Shop & Corp Yd. Uniforms/Safety	3,200.00	2,352.20	3,200.00
4360 1270	Shop & Corp Yd. Small Tools	1,500.00	902.4	1,500.00
4360 1280	Shop & Corp Yd. Equip.Rent Out.	900	1,616.22	900
4360 1282	Shop & Corp Yd. Cell Phones	350	125.08	350
4360 1350	Shop & Corp Yd. School/Training	200	0	200
4360 1351	Shop & Corp Yd. Licenses,Physic	300	224.8	300
4360 1355	Shop & Corp Yd. Travel/Meetings	150	3.49	150
4360 1410	Shop & Corp Yd. Waste Contract	3,000.00	0	3,000.00
4360 9001	Shop & Corp Yd. Debt Service	17,700.00	17,175.00	17,700.00
	Total Expenses --------->	**46,250.00**	**29,440.20**	**46,250.00**
	Engineering (4370)			
4370 1081	Engineering Engr Prof Servi	30,000.00	27,452.83	30,000.00
	Total Expenses --------->	**30,000.00**	**27,452.83**	**30,000.00**
	Street Maintenance (4412)			
4412 1020	Street Maint. Salaries-Maint.	21,107.00	18,792.54	22,788.00
4412 1021	Street Maint. OT	0	1,569.57	0
4412 1081	Street Maint. Engr Prof Servi	1,500.00	2,745.30	1,500.00
4412 1100-1160	Street Maint. Health Ins.	12,000.00	13,823.67	12,000.00
4412 1200	Street Maint. Supplies	7,500.00	9,415.75	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	0	3,000.00
4412 1239	Street Maint. Equip Repair	0	646.97	0
4412 1270	Street Maint. Small Tools	400	597.38	400
4412 1290	Street Maint. Traffic Signs	2,000.00	3,063.65	2,000.00
4412 1410	Street Maint. Waste Contract	0	541.51	0
4412 1455	Street Maint. Street Striping	400	0	400
4412 1470	Street Maint. Contract Work	900	5,200.00	900
	Total Expenses --------->	**49,207.00**	**56,546.34**	**50,888.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	Parks (4610)			
4610 1020	Park Department Salaries-Maint.	29,549.00	26,309.44	31,903.00
4610 1021	Park Department OT	0	2,197.33	0
4610 1100-1160	Park Department Health Ins.	18,000.00	19,351.10	15,000.00
4610 1200	Park Department Supplies	7,500.00	10,285.53	7,500.00
4610 1210	Park Department Miscellaneous	300	0	300
4610 1237	Park Department Bldg. R & M	800	0	800
4610 1250	Park Department Electric Used	450	194.5	450
4610 1260	Park Department Uniforms/Safety	0	70.76	0
4610 1280	Park Department Equip.Rent Out.	500	0	500
4610 1413	Park Department PMC-CodeEnforce	0	5,760.00	0
4610 1470	Park Department Contract Work	9,000.00	18,465.00	9,000.00
	Total Expenses --------->	**66,099.00**	**82,633.66**	**65,453.00**
	Holiday Event Support (4611)			
4611 1200	Biggs Events Supplies	1,000.00	1,382.38	1,000.00
	Total Expenses --------->	**1,000.00**	**1,382.38**	**1,000.00**
	Total General Fund Expenses	**688,252.00**	**681,560.53**	**725,377.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 214	**GENERAL PLAN - REVENUE**			
3000	Operating Transfers In	-25,000.00	-25,000.00	0
	Total Revenue --------->	**-25,000.00**	**-25,000.00**	**0.00**

FUND #: 214	**GENERAL PLAN - EXPENSES**			
4120 1010	Admin/City Clrk Salaries-Admin.	2,511.00	2,690.73	0
4120 1021	Admin/City Clrk OT	0	2.5	0
4120 1100-1160	Admin/City Clrk Health Ins.	800	800	0
4165 1040	GPU Project Salary - Legal	0	480	0
4165 1081	GPU Project Engr Prof Servi	0	2,196.23	0
4165 1411	GPU Project Professional Sr	0	121.27	0
4165 1439	GPU Project General Plan	52,000.00	18,533.14	0
4165 1470	GPU Project Contract Work	0	11,636.96	0
	Total Expenses --------->	**55,311.00**	**36,460.83**	**0.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	SPECIAL RESERVE FUNDS 11,12,13,16 & 54			
FUND #: 011	**Building & Equipment Reserves - Revenue**			
3000	Operating Transfers In	-5,000.00	-5,000.00	-5,000.00
3150 1000	Interest Earnings	-200	-366.47	-200
	Total Revenue --------->	**-5,200.00**	**-5,366.47**	**-5,200.00**
FUND #: 011	**Building & Equipment - Expenses**			
4190 9000	Equipment Capital Outlay	40,000.00	0	40,000.00
	Total Expenses --------->	**40,000.00**	**0.00**	**40,000.00**
FUND #: 012	**Fire Engine Replacement - Revenue**			
3000	Operating Transfers In	-12,000.00	-12,000.00	-12,000.00
3150 1000	Interest Earnings	0	-502.5	0
	Total Revenue --------->	**-12,000.00**	**-12,502.50**	**-12,000.00**
FUND #: 013	**Bridge Replacement - Expenses**			
4370 1081	Engineering Engr Prof Servi	0	549.03	0
	Total Expenses --------->	**0.00**	**549.03**	**0.00**
FUND #: 016	**Street Maintenance Reserve - Revenue**			
3000	Operating Transfers In	-13,000.00	-13,000.00	-13,000.00
3150 1000	Interest Earnings	0	-546.28	0
	Total Revenue --------->	**-13,000.00**	**-13,546.28**	**-13,000.00**
FUND #: 016	**Street Maintenance Reserve - Expense**			
4412 1451	Street Maint. Street Projects	40,000.00	0	40,000.00
	Total Expenses --------->	**40,000.00**	**0.00**	**40,000.00**
FUND #: 054	**Green House Gas Credits - Revenue**			
3150 1000	Interest Earnings	0	-654.95	0
3180 4030	Miscellaneous Revenue	-50,000.00	-97,918.51	-50,000.00
	Total Revenue --------->	**-50,000.00**	**-98,573.46**	**-50,000.00**
FUND #: 054	**Green House Gas Credits - Expenses**			
4722 1342	GHG Credit Exp GHG Expenditure	50,000.00	27,720.64	50,000.00
	Total Expenses --------->	**50,000.00**	**27,720.64**	**50,000.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	IMPACT FUNDS 31 - 36, 101, 104 & 111			
FUND #: 031	**Drainage Development Impact - Revenue**			
3150 1000	Interest Earnings	-14	-333.91	-14
	Total Revenue --------->	**-14.00**	**-333.91**	**-14.00**
FUND #: 032	**Roads-Development Impact - Revenue**			
3150 1000	Interest Earnings	-10	-260.7	-10
	Total Revenue --------->	**-10.00**	**-260.70**	**-10.00**
FUND #: 033	**Parks-Rec Development Impact - Revenue**			
3150 1000	Interest Earnings	-19	-448.93	-19
	Total Revenue --------->	**-19.00**	**-448.93**	**-19.00**
FUND #: 034	**Gen Govt-Development Impact - Revenue**			
3150 1000	Interest Earnings	-1	-81.23	-1
	Total Revenue --------->	**-1.00**	**-81.23**	**-1.00**
FUND #: 035	**Police-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	-9.22	0
	Total Revenue --------->	**0.00**	**-9.22**	**0.00**
FUND #: 036	**Fire-Development Impact - Revenue**			
3150 1000	Interest Earnings	-1	-33.16	-1
	Total Revenue --------->	**-1.00**	**-33.16**	**-1.00**
FUND #: 101	**Electric Devvelopment Impact - Revenue**			
3150 1000	Interest Earnings	0	-64.89	0
	Total Revenue --------->	**0.00**	**-64.89**	**0.00**
FUND #: 104	**Water-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	-348.86	0
	Total Revenue --------->	**0.00**	**-348.86**	**0.00**
FUND #: 111	**Sewer-Development Impact - Revenue**			
3150 1000	Interest Earnings	0	-585.48	0
	Total Revenue --------->	**0.00**	**-585.48**	**0.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	PROJECT & PROGRAM FUNDS 79, 81, 125, 131, 165 & 170			
FUND #: 079	**14 SR2S Project - Revenue**			
3160 4275	Safe Routes to School	-863,000.00	0	-863,000.00
3160 5090	STBG Grant Reimbursement	0	-532,437.56	0
	Total Revenue --------->	**-863,000.00**	**-532,437.56**	**-863,000.00**
FUND #: 079	**14 SR2S Project - Expenses**			
4500 1081	Grant Engr Prof Servi	863,000.00	706,967.98	863,000.00
	Total Expenses --------->	**863,000.00**	**706,967.98**	**863,000.00**
FUND #: 081	**17 SR2S Cycle 2 - Revenue**			
3160 5090	STBG Grant Reimbursement	0	0	-150,000.00
	Total Revenue --------->	**0.00**	**0.00**	**-150,000.00**
FUND #: 081	**17 SR2S Cycle 2 - Expenses**			
4500 1081	Grant Engr Prof Servi	0	27,090.00	150,000.00
4500 1345	Grant Publsh/Notices	0	50	0
	Total Expenses --------->	**0.00**	**27,140.00**	**150,000.00**
FUND #: 125	**04 HOME Grant - Revenue**			
3150 1000	Interest Earnings	0	-183.64	0
3180 4050	Payments on Loan	0	-7,240.00	0
	Total Revenue --------->	**0.00**	**-7,240.00**	**0.00**
FUND #: 131	**CalTrans 6th St Bridge Project - Revenue**			
3160 5091	Grant Reimbursement	-100,000.00	0	-100,000.00
	Total Revenue --------->	**-100,000.00**	**0.00**	**-100,000.00**
FUND #: 131	**CalTrans 6th St Bridge Project - Expenses**			
4500 1040	Grant Salary - Legal	0	46,178.98	0
4500 1081	Grant Engr Prof Servi	50,000.00	17,582.42	50,000.00
4500 1345	Grant Publsh/Notices	300	0	300
4500 1355	Grant Travel/Meetings	0	183.62	0
4500 1411	Grant Professional Sr	50,000.00	0	50,000.00
4500 1470	Grant Contract Work	0	36,936.96	0
	Total Expenses --------->	**100,300.00**	**100,881.98**	**100,300.00**
FUND #: 165	**CDBG Unrestricted - Expenses**			
4150 9000	Governmt Bldgs. Capital Outlay	54,000.00	0	54,000.00
	Total Expenses --------->	**54,000.00**	**0.00**	**54,000.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 170	**CDBG Program Income - Revenue**			
3150 1000	Interest Earnings	0	-186.54	0
3160 5052	94-CDBG Grant Program Revenue	0	-214.83	0
3180 4050	Payments on Loan	-5,000.00	-7,340.23	-5,000.00
	Total Revenue --------->	**-5,000.00**	**-7,741.60**	**-5,000.00**
FUND #: 170	**CDBG Program Income - Expenses**			
4500 1442	Grant Grant Admin	3,000.00	0	3,000.00
4500 1445	Grant Gen Administrat	6,000.00	0	6,000.00
	Total Expenses --------->	**9,000.00**	**0.00**	**9,000.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	STREET FUNDS 22, 80, 90 & 92			
FUND #: 022	**Combined Gas Tax - Revenue**			
3150 1000	Interest Earnings	-10	-531.14	-10
3160 4003	Gas Tax 2103	-17,100.00	-4,690.16	-7,600.00
3160 4005	Gas Tax 2105	-8,100.00	-9,673.56	-11,000.00
3160 4006	Gas Tax 2106	-8,900.00	-11,165.71	-11,500.00
3160 4007	Gas Tax 2107	-9,300.00	-12,181.63	-14,200.00
3160 4008	Gas Tax 2107.5	-1,000.00	-1,000.00	-1,000.00
3160 4009	SB 1, Road Maint.	0	0	-10,900.00
	Total Revenue --------->	**-44,410.00**	**-39,242.20**	**-56,210.00**
FUND #: 022	**Combined Gas Tax - Expenses**			
4412 1020	Street Maint. Salaries-Maint.	10,553.00	9,396.51	11,394.00
4412 1021	Street Maint. OT	500	784.74	500
4412 1081	Street Maint. Engr Prof Servi	1,000.00	0	1,000.00
4412 1100-1160	Street Maint. Health Ins.	6,000.00	6,910.78	8,836.00
4412 1411	Street Maint. Professional Sr	250	121.27	250
4412 1451	Street Maint. Street Projects	30,000.00	0	30,000.00
	Total Expenses --------->	**48,303.00**	**17,213.30**	**51,980.00**
FUND #: 080	**TDA LTF /SB-325 (Street Maint) - Revenue**			
3150 1000	Interest Earnings	-40	-314.66	-40
3160 4100	TDA/SB 325 Transportation Tax	-54,900.00	-61,400.98	-54,900.00
	Total Revenue --------->	**-54,940.00**	**-61,715.64**	**-54,940.00**
FUND #: 080	**TDA LTF/SB-325 (Street Maint)- Expenses**			
4412 1020	Street Maint. Salaries-Maint.	21,107.00	18,792.54	22,788.00
4412 1021	Street Maint. OT	0	1,569.57	0
4412 1100	Street Maint. Health Ins.	12,000.00	13,823.67	17,672.00
4412 1451	Street Maint. Street Projects	30,000.00	0	30,000.00
4412 1470	Street Maint. Contract Work	10,000.00	0	10,000.00
	Total Expenses --------->	**73,107.00**	**34,185.78**	**80,460.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 090	**TDA STA/SB-620 (Transit) - Revenue**			
3160 4100	TDA/SB 325 Transportation Tax	0	328	0
3160 4200	STA/SB 620 Transportation Tax	-7,000.00	0	-7,000.00
	Total Revenue --------->	**-7,000.00**	**328.00**	**-7,000.00**
FUND #: 090	**TDA STA/SB-620 (Transit) - Expenses**			
4170 1456	Transit System InterCo Transit	6,920.00	4,940.00	6,920.00
	Total Expenses --------->	**6,920.00**	**4,940.00**	**6,920.00**
FUND #: 092	**RSTP/STIP Exchange - Revenue**			
3150 1000	Interest Earnings	-30	-207.78	-30
3160 4100	TDA/SB 325 Transportation Tax	-12,500.00	0	-12,500.00
	Total Revenue --------->	**-12,530.00**	**-207.78**	**-12,530.00**
FUND #: 092	**RSTP/STIP Exchange - Expense**			
4412 1411	Street Maint. Professional Sr	0	121.27	0
	Total Expenses --------->	**0.00**	**121.27**	**0.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	WATER FUNDS 40, 110 & 112			
FUND #: 040	**Water Operating Fund - Revenue**			
3150 1000	Interest Earnings	-50	-695.29	-50
3180 2000	Water Service Charges	-340,000.00	-352,508.99	-360,000.00
3180 2140	Interest and Penalties	-8,000.00	-3,998.12	-8,000.00
3180 2150	Shutoff Charges	0	-150	0
3180 4035	Misc Reimbursement	0	-138.59	0
	Total Revenue --------->	**-348,050.00**	**-357,490.99**	**-368,050.00**
FUND #: 040	**Water Operating Fund - Expenses**			
4000	Transfers-Out	139,550.00	139,550.00	139,550.00
4110 1050	City Council Salary	0	0	1,080.00
4110 1160	City Council Medicare Tax	0	0	105
4710 1010	Water Fund Salaries-Admin.	20,134.00	21,612.52	22,104.00
4710 1020	Water Fund Salaries-Maint.	52,767.00	55,433.28	56,970.00
4710 1021	Water Fund OT	3,000.00	3,937.78	3,000.00
4710 1040	Water Fund Salary - Legal	4,800.00	4,800.00	4,800.00
4710 1081	Water Fund Engr Prof Servi	2,000.00	1,647.19	2,000.00
4710 1100-1160	Water Fund Health Ins.	30,000.00	23,291.62	49,942.00
4710 1199	Water Fund Allocated Costs	13,000.00	11,456.34	13,000.00
4710 1200	Water Fund Supplies	17,000.00	9,225.76	17,000.00
4710 1205	Water Fund Supplies,Sta Cl	3,500.00	1,914.26	3,500.00
4710 1210	Water Fund Miscellaneous	1,000.00	670.73	1,000.00
4710 1212	Water Fund Lab Testing	3,500.00	4,312.00	3,500.00
4710 1215	Water Fund Membership Dues	200	851	200
4710 1232	Water Fund Plant & Pump R.	9,000.00	4,391.38	9,000.00
4710 1235	Water Fund Vehicle R & M	1,200.00	0	1,200.00
4710 1239	Water Fund Equip Repair	100	0	100
4710 1250	Water Fund Electric Used	10,000.00	8,361.00	10,000.00
4710 1260	Water Fund Uniforms/Safety	100	0	100
4710 1270	Water Fund Small Tools	150	0	150
4710 1282	Water Fund Cell Phones	500	625.39	500
4710 1345	Water Fund Publsh/Notices	500	0	500
4710 1350	Water Fund School/Training	800	590	800
4710 1351	Water Fund Licenses,Physic	150	160	150
4710 1352	Water Fund Permit	3,900.00	3,900.00	3,900.00
4710 1355	Water Fund Travel/Meetings	600	368.85	600
4710 1411	Water Fund Professional Sr	2,800.00	2,425.17	2,800.00
4710 1470	Water Fund Contract Work	0	11,450.00	5,000.00
4710 1500	Water Fund Bad Debt	400	0	400
	Total Expenses --------->	**320,651.00**	**310,974.27**	**352,951.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 110	**Water Improvement Fund - Revenue**			
3000	Operating Transfers In	-19,550.00	-19,550.00	-19,550.00
3150 1000	Interest Earnings	-150	-481.16	-150
	Total Revenue --------->	**-19,700.00**	**-20,031.16**	**-19,700.00**
FUND #: 110	**Water Improvement Fund - Expenses**			
4715 1010	Water Imp Salaries-Admin.	6,278.00	6,726.87	6,844.00
4715 1021	Water Imp OT	0	6.22	0
4715 1040	Water Imp Salary - Legal	480	480	480
4715 1081	Water Imp Engr Prof Servi	2,000.00	5,490.54	2,000.00
4715 1100-1160	Water Imp Health Ins.	500	1503.9	1,418.00
4715 1411	Water Imp Professional Sr	2,400.00	1,879.46	2,400.00
4715 9001	Water Imp Debt Service	195,000.00	141,968.74	150,000.00
	Total Expenses --------->	**206,658.00**	**158,055.73**	**163,142.00**
FUND #: 112	**Water Reserve Fund - Revenue**			
3000	Operating Transfers In	-19,550.00	-19,550.00	-19,550.00
3150 1000	Interest Earnings	-150	-481.16	-150
	Total Revenue --------->	**-19,700.00**	**-20,031.16**	**-19,700.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	SEWER FUNDS 30, 105, 108 & 109			
FUND #: 030	**Sewer Operating Fund - Revenue**			
3150 1000	Interest Earnings	-20	0	-20
3170 5000	Sewer Service Charges	-550,000.00	-543,408.43	-550,000.00
3180 2140	Interest and Penalties	-2,600.00	-5,778.80	-2,600.00
	Total Revenue --------->	**-552,620.00**	**-549,187.23**	**-552,620.00**
FUND #: 030	**Sewer Operating Fund - Expenses**			
4000	Transfers-Out	9,750.00	9,750.00	9,750.00
4110 1050	City Council Salary	0	0	1,080.00
4110 1160	City Council Medicare Tax	0	0	105
4460 1010	Sewer Dept. Salaries-Admin.	20,134.00	21,612.52	22,104.00
4460 1020	Sewer Dept. Salaries-Maint.	52,767.00	56,039.98	56,970.00
4460 1021	Sewer Dept. OT	4,000.00	4,031.92	4,000.00
4460 1040	Sewer Dept. Salary - Legal	4,800.00	4,800.00	4,800.00
4460 1081	Sewer Dept. Engr Prof Servi	2,100.00	3,843.41	2,100.00
4460 1100	Sewer Dept. Health Ins.	30,000.00	40,432.86	49,942.00
4460 1199	Sewer Dept. Allocated Costs	15,000.00	11,456.34	15,000.00
4460 1200	Sewer Dept. Supplies	15,000.00	24,444.59	15,000.00
4460 1205	Sewer Dept. Supplies,Sta Cl	40,000.00	58,497.14	45,000.00
4460 1210	Sewer Dept. Miscellaneous	6,000.00	2,475.23	6,000.00
4460 1212	Sewer Dept. Lab Testing	40,000.00	64,606.00	40,000.00
4460 1215	Sewer Dept. Membership Dues	332	0	332
4460 1220	Sewer Dept. Telephone	700	1,018.41	700
4460 1225	Sewer Dept. Alarm System Mo	260	540	260
4460 1232	Sewer Dept. Plant & Pump R.	24,000.00	3,884.54	10,000.00
4460 1235	Sewer Dept. Vehicle R & M	1,500.00	45.99	1,500.00
4460 1237	Sewer Dept. Bldg. R & M	4,000.00	429	4,000.00
4460 1240	Sewer Dept. Natural Gas	4,000.00	0	0
4460 1250	Sewer Dept. Electric Used	7,000.00	8,482.36	7,000.00
4460 1260	Sewer Dept. Uniforms/Safety	100	36.54	100
4460 1270	Sewer Dept. Small Tools	200	0	200
4460 1282	Sewer Dept. Cell Phones	1,100.00	625.39	1,100.00
4460 1345	Sewer Dept. Publsh/Notices	200	0	200
4460 1350	Sewer Dept. School/Training	800	250	800
4460 1351	Sewer Dept. Licenses,Physic	100	355	100
4460 1352	Sewer Dept. Permit	4,000.00	3,411.00	4,000.00
4460 1355	Sewer Dept. Travel/Meetings	700	0	700
4460 1411	Sewer Dept. Professional Sr	3,400.00	2,425.26	3,400.00
4460 1470	Sewer Dept. Contract Work	15,000.00	40,849.50	35,000.00
4730 1500	Sewer Dept. Bad Debt	1,000.00	0	1,000.00
4730 9001	Sewer Dept. Debt Service	97,500.00	90,672.01	90,700.00
	Total Expenses --------->	**405,443.00**	**455,014.99**	**432,943.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 105	**Sewer Improvement Fund - Revenue**			
3170 5100	Sewer Improvement Fund Charges	-65,000.00	-66,735.15	-65,000.00
	Total Revenue --------->	**-65,000.00**	**-66,735.15**	**-65,000.00**
FUND #: 105	**Sewer Improvement Fund - Expenses**			
4735 1010	Sewer Imp Salaries-Admin.	6,278.00	6,726.87	6,844.00
4735 1021	Sewer Imp OT	0	6.22	0
4735 1040	Sewer Imp Salary - Legal	2,400.00	2,400.00	2,400.00
4735 1081	Sewer Imp Engr Prof Servi	2,100.00	10,981.13	2,100.00
4735 1100-1160	Sewer Imp Health Ins.	500	1503.91	1,418.00
4735 1411	Sewer Imp Professional Sr	3,180.00	2,607.05	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	25,598.99	29,000.00
	Total Expenses --------->	**58,858.00**	**49,824.17**	**60,342.00**
FUND #: 108	**WWTP Project Phase Two - Revenue**			
3180 4030	Miscellaneous Revenue	0	-9,611.24	0
3180 4054	Loan Proceeds	-8,000,000.00	0	-8,000,000.00
	Total Revenue --------->	**-8,000,000.00**	**-9,611.24**	**-8,000,000.00**
FUND #: 108	**WWTP Project Phase Two - Expenses**			
4160 1411	Planning Dept Professional Sr	0	1,170.00	0
4370 1081	Engineering Engr Prof Servi	960,000.00	21,956.44	960,000.00
4460 1411	Sewer Dept. Professional Sr	0	52,401.03	0
4460 1470	Sewer Dept. Contract Work	0	500	0
4460 1475	Sewer Dept. Project Constru	7,100,000.00	0	7,100,000.00
		8,060,000.00	**76,027.47**	**8,060,000.00**
FUND #: 109	**SWRCB LN RESERVE**			
3000	Operating Transfers In	-9,750.00	-9,750.00	-9,750.00
	Total Revenue --------->	**-9,750.00**	**-9,750.00**	**-9,750.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	ELECTRIC FUNDS 50, 51 & 100			
FUND #: 050	**Electric Operating Fund - Revenue**			
3150 1000	Interest Earnings	-1,000.00	-219.5	-1,000.00
3170 9000	Other Current Service Charges	-1,000.00	-800	-1,000.00
3180 2100	Electric Charges	-2,470,000.00	-2,402,095.75	-2,470,000.00
3180 2130	Electrical Surcharge Revenue	-4,000.00	-4,654.97	-4,000.00
3180 2140	Interest and Penalties	-22,000.00	-36,828.65	-30,000.00
3180 2150	Shutoff Charges	-5,300.00	-7,470.00	-5,300.00
3180 2155	Overage/Under in Cash Drawer	0	-93.93	0
3180 4030	Miscellaneous Revenue	-5,000.00	-3,600.00	-4,000.00
3180 4035	Misc Reimbursement	-5,000.00	-2,945.06	-5,000.00
	Total Revenue --------->	**-2,513,300.00**	**-2,458,707.86**	**-2,520,300.00**
FUND #: 050	**Electric Operating Fund - Expenses**			
4000	Transfers-Out	233,325.00	233,325.00	228,325.00
4110 1050	City Council Salary	0	0	8,100.00
4110 1160	City Council Medicare Tax	0	0	788
4720 1010	Electric Fund Salaries-Admin.	80,420.00	86,264.78	88,058.00
4720 1020	Electric Fund Salaries-Maint.	10,553.00	9,396.51	11,394.00
4720 1021	Electric Fund OT	0	849.48	0
4720 1040	Electric Fund Salary - Legal	24,000.00	24,000.00	24,000.00
4720 1100-1160	Electric Fund Health Ins.	25,000.00	29,222.05	30,024.00
4720 1199	Electric Fund Allocated Costs	90,000.00	85,920.88	90,000.00
4720 1200	Electric Fund Supplies	10,000.00	14,509.11	10,000.00
4720 1210	Electric Fund Miscellaneous	5,500.00	5,161.13	5,500.00
4720 1215	Electric Fund Membership Dues	1,000.00	875.13	1,000.00
4720 1220	Electric Fund Telephone	1,700.00	2,485.00	1,700.00
4720 1239	Electric Fund Equip Repair	15,000.00	0	15,000.00
4720 1250	Electric Fund Electric Used	50	0	50
4720 1340	Electric Fund NCPA Purchases	1,350,000.00	1,271,678.00	1,280,000.00
4720 1355	Electric Fund Travel/Meetings	3,600.00	4,522.89	3,600.00
4720 1400	Electric Fund Law Enforcement	265,522.00	276,134.40	311,500.00
4720 1410	Electric Fund Waste Contract	0	7,608.99	0
4720 1411	Electric Fund Professional Sr	5,250.00	3,031.60	5,250.00
4720 1423	Electric Fund Animal Control	16,200.00	15,614.40	16,200.00
4720 1430	Electric Fund Fire Protection	106,905.00	104,524.41	110,900.00
4720 1462	Electric Fund NCPA Member Ser	1,400.00	0	1,400.00
4720 1465	Electric Fund Electric Maint	223,574.00	222,128.00	280,000.00
4720 1500	Electric Fund Bad Debt	1,500.00	14.6	1,500.00
	Total Expenses --------->	**2,470,499.00**	**2,397,266.36**	**2,524,289.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
FUND #: 051	**Public Benefits - Revenue**			
3150 1000	Interest Earnings	-150	-370.97	-150
3180 2135	Public Benefits Charge	-58,000.00	-56,379.39	-58,000.00
	Total Revenue --------->	**-58,150.00**	**-56,750.36**	**-58,150.00**
FUND #: 051	**Public Benefits - Expenses**			
4721 1010	Public Benefits Salaries-Admin.	3,767.00	4,036.03	4,107.00
4721 1021	Public Benefits OT	0	3.74	0
4721 1100-1160	Public Benefits Health Ins.	1,927.00	902.46	851
4721 1200	Public Benefits Supplies	200	0	200
4721 1210	Public Benefits Miscellaneous	26,000.00	7,549.47	15,000.00
4721 1220	Public Benefits Telephone	50	0	50
4721 1251	Public Benefits Rebate Program	2,000.00	788.36	2,000.00
4721 1252	Public Benefits Energy Audits	800	0	800
4721 1254	Public Benefits Public Outreach	1,900.00	0	1,900.00
4721 1255	Public Benefits Senior Discount	7,700.00	0	7,900.00
4721 1355	Public Benefits Travel/Meetings	2,500.00	85.65	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 --------->	**64,844.00**	**31,365.71**	**53,308.00**
FUND #: 100	**Electric Improvement - Revenue**			
3000	Operating Transfers In	-56,325.00	-56,325.00	-56,325.00
3150 1000	Interest Earnings	-100	-593.21	-100
	Total Revenue --------->	**-56,425.00**	**-56,918.21**	**-56,425.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	SOLID WASTE FUND 60			
FUND #: 060	**Solid Waste Operating Fund - Revenue**			
3150 1000	Interest Earnings	-1	0	-1
3170 6000	Refuse Collection Charges	-150,000.00	-168,638.35	-170,000.00
3180 2140	Interest and Penalties	-2,000.00	-1,871.73	-2,000.00
	Total Revenue --------->	**-152,001.00**	**-170,510.08**	**-172,001.00**
FUND #: 060	**Solid Waste Operating Fund - Expenses**			
4000	Transfers-Out	8,000.00	8,000.00	8,000.00
4110 1050	City Council Salary	0	0	540
4110 1160	City Council Medicare Tax	0	0	53
4470 1010	Solid Waste Salaries-Admin.	6,301.00	6,770.34	6,946.00
4470 1020	Solid Waste Salaries-Maint.	4,221.00	3,756.93	4,558.00
4470 1021	Solid Waste OT	0	316.93	0
4470 1100-1160	Solid Waste Health Ins.	5,507.00	4,796.06	5,564.00
4470 1199	Solid Waste Allocated Costs	8,378.00	5,717.95	8,378.00
4470 1345	Solid Waste Publsh/Notices	50	0	50
4470 1410	Solid Waste Waste Contract	124,000.00	153,887.17	145,000.00
4470 1411	Solid Waste Professional Sr	350	242.52	350
4740 1500	Solid Waste Bad Debt	200	0	200
	Total Expenses --------->	**157,007.00**	**183,487.90**	**179,639.00**

	Description	Working Budget Fiscal Yr 2017	Actual Fiscal Yr 2017	Working Budget Fiscal Yr 2018
	CFD NORTH BIGGS ESTATES FUND 200			
FUND #: 200	**CFD-North Biggs Estates - Revenue**			
3110 1000	Current Secured	-18,000.00	-21,232.20	-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**	**-21,232.20**	**-36,035.00**
FUND #: 200	**CFD North Biggs Estates - Expenses**			
4290 1020	Gen. Expenses Salaries-Maint.	8,443.00	7,517.09	9,115.00
4290 1021	Gen. Expenses OT	400	627.81	400
4290 1040	Gen. Expenses Salary - Legal	0	1,440.00	0
4290 1100-1160	Gen. Expenses Health Ins.	5,000.00	5,528.63	7,069.00
4290 1200	Gen. Expenses Supplies	500	0	500
4290 1411	Gen. Expenses Professional Sr	900	606.34	900
4720 1490	Electric Fund CommFacDistSvcs	3,100.00	3,478.81	3,100.00
	Total Expenses --------->	**18,343.00**	**19,198.68**	**21,084.00**

CITY OF BIGGS Salary Schedule Effective September 1, 2017

	Entry			Top	
	Month Hour	Annual		Month Hour	Annual
City Administrator	6,408 36.97	76,898		7,999 46.15	95,992
Public Works Superintendent	4,486 25.88	53,831		5,554 32.04	66,643
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	3,200 18.46	38,397		3,916 22.59	46,987
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	2,487 14.35	29,848		3,026 17.46	36,317
Chief Plant Operator Level 3 License	3,827 22.08	45,927		4,678 26.99	56,139
Treatment Plant Operator Level 2 License	3,373 19.46	40,477		4,072 23.49	48,859
Treatment Plant Operator Level 1 License	3,097 17.87	37,170		3,730 21.52	44,762
City Crew III Water System Operator	2,846 16.42	34,154		3,423 19.75	41,080
City Crew II Equipment Operator	2,617 15.10	31,408		3,143 18.13	37,711
City Crew I General Maintenance	2,439 14.07	29,266		2,888 16.66	34,653

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 2017-2018

Position	Pay Rate	Per	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp %	Worker's Comp Premium $37,503	Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 7.200% 6.533%	Total Taxes & Benefits	Total Salaries, Tax & Benefits	Loaded Hourly
Public Works Department														
Public Works Supervisor	$ 5,554	mo.	$ 66,648	$ 4,132	$ 966	14%	5,250	23,119	1,117	426	4,799	39,810	106,458	51.18
Plant Operator - HW	$ 4,678	mo.	56,136	3,480	814	13%	4,875	23,119	1,117	372	4,042	37,820	93,956	45.17
City Crew III - JP	$ 3,423	mo.	41,076	2,547	596	13%	4,875	23,119	1,117	372	2,957	35,583	76,659	36.86
City Crew I - ML assume 4% perform eval	$ 2,718	mo.	32,616	2,022	473	13%	4,875	18,583	1,117	372	2,131	29,573	62,189	29.90
City Crew II - Vacant	$ 2,617	mo.	31,404	1,947	455	13%	4,875	23,119	1,117	372	2,052	33,937	65,341	31.41
Subtotal			227,880	14,129	3,304	66%	24,752	111,060	5,585	1,913	15,980	176,723	404,603	
Standby / Beeper Duty (Crew Only)*	$ 20.81	hr.	15,191	942	220	1%	375	-	-	-		1,537	16,728	8.04
Emergency/Weekend O/T**	$ 31.22	hr.	15,660	971	227	1%	375	-	-	-		1,573	17,233	8.29
Certification Stipend	$ 75.00	mo.	900	56	13	0%	-	-	-	-	65	134	1,034	0.50
Subtotal			30,851	1,913	447	2%	750	-	-	-	-	3,110	33,962	16.33
Total Public Works Department			258,731	16,041	3,752	68%	$ 25,502	$ 111,060	$ 5,585	$ 1,913	$ 15,980	$ 179,833	$ 438,565	
Administration Department														
City Administrator - MS	$ 7,417	mo.	89,894	5,573	1,303	11%	4,125	-	-	324	6,472	17,799	107,693	51.78
Finance Director - Vacant				-	-		-	-			-	-	-	
Accounting Tech - MM	$ 3,916	mo.	46,992	2,914	681	9%	3,375	-	-	205	3,383	10,559	57,551	27.67
Accounting Tech + City Clerk - RD	$ 4,066	mo.	48,792	3,025	707	9%	3,375	7,986	752	372	3,513	19,731	68,523	32.94
Admin Assist/CE (PT 20hr/wk) -	$ 15.45	hr.	16,068	996	233	2%	750				1,050	3,029	19,097	36.72
Subtotal			201,746	12,508	2,925	31%	11,626	7,986	752	901	14,419	51,117	252,863	
Overtime/extra meetings	$ 31.71	hr.	1,142	71	17	0%	-	-	-	-	82	170	1,311	
Total Administration Department			202,888	12,579	2,942	31%	$ 11,626	$ 7,986	$ 752	$ 901	$ 14,501	$ 51,287	$ 254,174	
TOTAL SALARIES			$ 461,619	$ 28,620	$ 6,693	99%	$ 37,128	$ 119,046	$ 6,337	$ 2,814	$ 30,481	$ 231,120	$ 692,739	

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
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%	$ 375.03	N/A	N/A	N/A	N/A	$ 1,752.03	$ 19,752
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			$ 147,000	$ 1,116	$ 261		$ 375	$ -	$ -	$ -	$ -	$ 1,752	$ 150,504

Salary Allocation

	Administrator + AR	AP + Admin Asst	Public Works	City Council
Total Salaries	$ 136,886	$ 64,860	$ 228,227	$ 18,000
Total Taxes & Benefits	$ 28,357	$ 22,760	$ 146,030	$ 1,752

Total	$	429,973
Total	$	197,147
	$	627,120 includes payroll taxes, insurance

Administrator + AR	Sewer	Water	Electric	Public Benefits	Solid Waste	Sewer Impr	Water Impr	City Admin	Totals
	4460	4710	4720	4721	4470	4735	4735	010-4120	
	11.2%	11.2%	52.0%	3.0%	2.6%	5.0%	5.0%	10.0%	100.0%
Salaries	$ 15,331	$ 15,331	$ 71,181	$ 4,107	$ 3,559	$ 6,844	$ 6,844	$ 13,689	$ 136,886
Taxes & Benefits	$ 3,176	$ 3,176	$ 14,746	$ 851	$ 737	$ 1,418	$ 1,418	$ 2,836	$ 28,357

AP + Admin Asst	Sewer	Water	Electric	Solid Waste	Planning	City Admin	GPU			Totals
	4460	4710	4720	4470	4160	010-4120	214-4120			
	12.0%	12.0%	29.9%	6.0%	5.0%	35.2%	0.0%			100.0%
Salaries	$ 7,770	$ 7,770	$ 19,361	$ 3,885	$ 3,243	$ 22,831	$ -			$ 64,860
Taxes & Benefits	$ 2,727	$ 2,727	$ 6,794	$ 1,363	$ 1,138	$ 8,012	$ -			$ 22,760

Public Works Department	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	
	25.0%	25.0%	5.0%	14.0%	5.0%	10.0%	10.0%	4.0%	2.0%	100.0%
Salaries	$ 57,057	$ 57,057	$ 11,411	$ 31,952	$ 11,411	$ 22,823	$ 22,823	$ 9,129	$ 4,565	$ 228,227
Taxes & Benefits	$ 36,507	$ 36,507	$ 7,301	$ 20,444	$ 7,301	$ 14,603	$ 14,603	$ 5,841	$ 2,921	$ 146,030

CONSULTANT CONTRACT ALLOCATION

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**

Michael Baker International

	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**

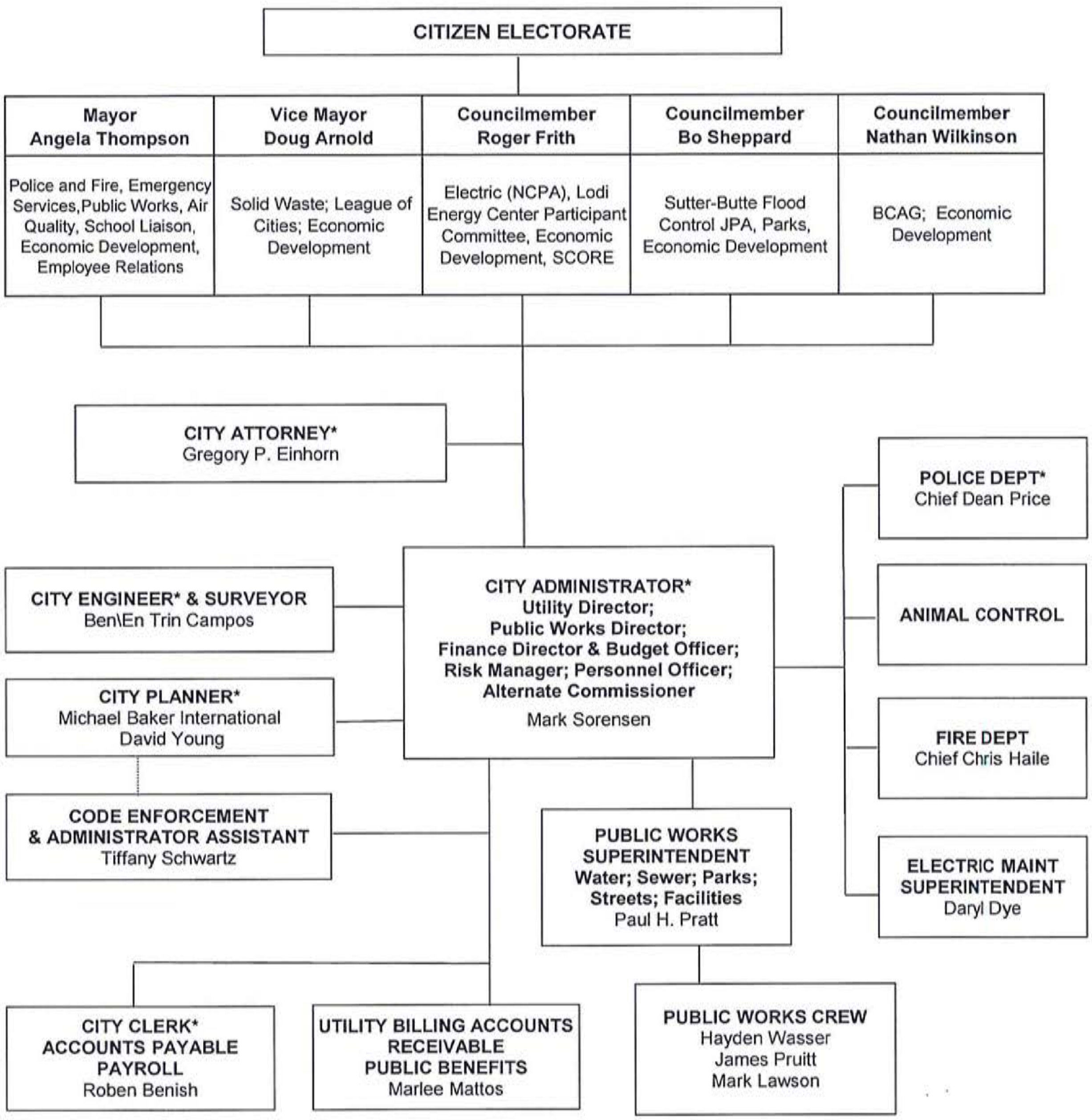
Greg Einhorn, City Attorney

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**

City of Biggs Organizational Chart 2017-18



* = appointed by Council