

CITY OF BIGGS

ANNUAL BUDGET

FY 2025/2026

July 1, 2025 to June 30, 2026



City of Biggs Budget 2025-2026

<u>Budget Details</u>	<u>Page</u>	<u>Fund[s]</u>
Fund Summaries -----	1 - 2 -----	
General Fund -----	3 - 8 -----	010
Special Reserve Funds -----	9 - 10 -----	11, 12, 14, 16, 17, 53, 54, 145
Impact Fee Funds -----	11 - 12 -----	31, 32, 33, 34, 35, 36, ,101 104, 111
Special Program & Project Funds -----	13 - 14 -----	81, 83, 84, 85, 113, 125, 165, 170, 196
Street Maintenance Funds -----	15 - 16 -----	19, 22, 80, 90, 92
Water Funds -----	17 - 18 -----	40, 110, 112
Sewer Funds -----	19 - 20 -----	30, 105
Electric Funds -----	21 - 22 -----	50, 51, 52, 100
Community Facilities District -----	23 -----	200
Salary and Allocations -----	24 - 27 -----	
Organizational Chart -----	28	

Fund Summaries

Fiscal Year 2024-25

Fiscal Year 2025-26

Fund Account or Object #	Description	Balance July 1,	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Anticipated Changes	Projected Balance June 30,	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	<DEFICIT> SURPLUS	Projected Balance June 30,
DISCRETIONARY FUNDS														
010	General Operating Fund	1,133,418	893,750	1,085,083	150,000			1,092,085	902,350	1,125,989	225,000		1,361	1,093,446
	Sub-Total - General Fund	1,133,418	893,750	1,085,083	150,000		0	1,092,085	902,350	1,125,989	225,000	0	1,361	1,093,446
009	ARPA	7,963	3,000			11,000	37	0	0	0	0	0	0	0
011	Building & Equipment Reserve	(25,484)	300	20,000	20,000			(25,184)	300	10,000	20,000		10,300	(14,884)
012	Fire Engine/Equip Replacement Reserve	303,567	1,000		0			304,567	5,000				5,000	309,567
014	Regional Detention Basin Reserve	17,814	500					18,314	500				500	18,814
016	Street Maintenance Project Reserve	252,620	3,000	0	0	0		255,620	3,000	25,000			(22,000)	233,620
017	Public Works Facility Loan Reserve	19,069	500					19,569	500				500	20,069
145	1939 Fire Truck Restoration Reserve	11,060	100	100	-			11,060	100	100			0	11,060
	Total General Fund Discretionary Funds	1,720,027	902,150	1,105,183	170,000	11,000	37	1,676,031	911,750	1,161,089	245,000	0	(4,339)	1,671,692

STREET FUNDS														
019,022	Combined Gas Tax (HUTA, SB-1)	484,045	107,000	68,829				522,216	110,700	70,201			40,499	562,715
027	Traffic Congestion Relief	7,104	0					7,104	200				200	7,304
080	TDA / LTF - Street Maint.	(14,077)	68,100	119,157				(65,134)	75,000	66,902			8,098	(57,036)
092	RSTP (State Exchange)	50,718	27,000	0		0		77,718	22,000	22,000			0	77,718
079	Safe Routes to School, 2014	(250)						(250)					0	(250)
083	Second Street CMAQ5128013	(128,754)	1,200,000	1,060,000	0			11,246	1,200,000	1,060,000			140,000	151,246
084	Second Street, C-H	103,759	500,000	600,000	0			3,759	500,000	600,000			(100,000)	(96,241)
085	PROP 1B		120,000	120,000				0	0	0			0	0
	Total Street Funds	502,545	2,022,100	1,967,986	0	0	0	556,659	1,907,900	1,819,103	0	0	88,797	645,456

PROJECT AND PROGRAM FUNDS														
032-039	Other Development Impact Fees	129,260	15,800	15,000				130,060	14,700	0			14,700	144,760
033	Parks Dev. Impact Fees	(44,005)	5,000	0			172,952	133,947	5,000				5,000	138,947
031	Drainage Development	198,737	3,300					202,037	3,300				3,300	205,337
125	04 HOME Grant	128,144	6,000					134,144	6,000				6,000	140,144
150	1982 CDBG Grant	966	50					1,016	50			0	50	1,066
160	1986 CDBG	25,530	400					25,930	400			0	400	26,330
165	CDBG Misc Revenue (Sec I)	26,236	25,300	25,000				26,536	25,300	25,000	0		300	26,836
170	CDBG Program Income (Sec III)	141,619	7,500	9,000				140,119	7,500	9,000		0	(1,500)	138,619
196	01 STBG-1797 H/R Well	134,151	2,000					136,151	2,000			0	2,000	138,151
200	NBE CFD (Community Facilities District)	11,996	27,100	26,563				12,533	28,100	27,661			439	12,972
201-245	Trust Funds	26,410						26,410					0	26,410
230	Hometown Celebration Fund	33	0	0				33					0	33
	Total Project and Program Funds	779,077	92,450	75,563	0	0	172,952	968,916	92,350	61,661	0	0	30,689	999,605

ENTERPRISE OPERATING FUNDS														
030	Sewer Operating Fund (Net Current)	581,440	614,320	581,431		0		614,329	626,000	559,751		50,000	16,249	630,578
040	Water Operating Fund (Net Current)	361,334	424,500	302,321		132,000		351,513	424,500	308,391		132,000	(15,891)	335,622
050	Electric Operating Fund (Net Current)	(554,718)	2,898,000	3,328,534	11,000	150,000		(1,124,252)	3,248,000	3,589,598	1,000,000	225,000	433,402	(690,850)
060	Solid Waste Operating Fund (Cash)	(12,636)	0					(12,636)					0	(12,636)
	Total Enterprise Operating Funds	375,420	3,936,820	4,212,286	11,000	282,000	0	(171,046)	4,298,500	4,457,740	1,000,000	407,000	433,760	262,714

Fund Account or Object #	Description	Balance July 1,	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Anticipated Changes	Projected Balance June 30,	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	<DEFICIT> SURPLUS	Projected Balance June 30,
ENTERPRISE CAPITAL AND RESERVE FUNDS														
105	Sewer Improvement Fund (Net Current)	(622)	72,000	64,080	0			7,298	122,000	50,180			71,820	79,118
106	Sewer Bond Reserve	42,022						42,022					0	42,022
108	WWTP Project Phase II (Net Current)	156						156					0	156
109	Sewer Reserve SWRCB Loan	123,094						123,094	0				0	123,094
110	Water Improvement Fund (Net Current)	262,437	116,500	296,529	132,000			214,408	116,500	246,529	132,000		1,971	216,379
111	Sewer Develop. Impact Fee	251,242	14,000					265,242	20,000				20,000	285,242
113	Water Tank	(437,979)	528,004	90,000			(438,004)	(437,979)	0	0			0	(437,979)
104	Water Develop. Impact Fee	149,728	12,500					162,228	12,500				12,500	174,728
112	Water Bond Reserve	205,529	0					205,529					0	205,529
051	Public Benefits (Electric Efficiency Program)	378,526	56,000	82,510		20,000		332,016	66,000	82,851		20,000	(36,851)	295,165
052	GOR - Funds Held in Reserve at NCPA	1,298,264	60,000	0				1,358,264	60,000			1,000,000	(940,000)	418,264
053	CAISO - Funds Held in Reserve at Cal ISO	125,694	3,000					128,694	3,000				3,000	131,694
054	GHG Credits	891,839	87,000	600,000				378,839	87,000	200,000			(113,000)	265,839
100	Electric Improvement Fund	883,142	14,000		0			897,142	14,000				14,000	911,142
101	Electric Develop. Impact Fee	27,849	10,500					38,349	12,500				12,500	50,849
Total Enterprise Capital and Reserve Funds		4,200,921	973,504	1,133,119	132,000	20,000	(438,004)	3,715,302	513,500	579,560	132,000	1,020,000	(954,060)	2,761,242
GRAND TOTAL ALL FUNDS														
GRAND TOTAL ALL FUNDS		7,577,990	7,927,024	8,494,137	313,000	313,000	(265,015)	6,745,862	7,724,000	8,079,153	1,377,000	1,427,000	(405,153)	6,340,709

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 009	ARPA - REVENUE			
009-3150-1000	Interest Earnings		3,000	-
009-4000-1000	Transfers Out	7,963	11,000	-
FUND #: 010	GENERAL OPERATING FUND - REVENUE			
010-3110-1000	GF Current Secured	214,114.12	208,000.00	220,000.00
010-3110-1500	GF Supplel Secured Taxes-Cur	1,784.33	5,000.00	2,000.00
010-3110-2000	GF Current Unsecured	10,808.51	10,000.00	20,000.00
010-3110-4000	GF Prior Unsecured	307.32	500	500
010-3110-5000	GF Other Property Taxes	1,216.10	1,500.00	1,500.00
010-3110-7000	GF ADMINISTRATION	-3,679.78	-4,000.00	-4,000.00
010-3120-1000	GF Franchises	39,119.74	35,000.00	35,000.00
010-3120-2000	GF Sales & Use Taxes	11,148.93	28,000.00	18,000.00
010-3120-2500	GF Sales Tax (Public Safety Us	2,609.01	3,000.00	3,000.00
010-3120-2550	GF State COPS Revenue	195,834.15	165,000.00	165,000.00
010-3120-3000	GF Business Licenses	5,835.00	5,000.00	5,000.00
010-3120-4000	GF Real Property Transfer Tax	3,400.36	7,000.00	6,000.00
010-3130-2000	GF Animal Licenses	1,050.00	900	900
010-3130-3000	GF Parking Permit	100	500	200
010-3140-1500	GF Code Enforcement Revenues	0	1,000.00	4,000.00
010-3140-2000	GF Other Fines	35.75	150	150
010-3150-1000	Interest Earnings	0	12,000.00	12,000.00
010-3150-2010	GF Industrial Park Rent	0	20,000.00	20,400.00
010-3150-2020	GF Other Rents & Concessions	13,056.02	11,000.00	61,000.00
010-3160-3000	GF State Motor VLF In Lieu Tax	279,168.86	250,000.00	275,000.00
010-3160-5015	GF Abandoned Vehicle Auth	561.06	500	500
010-3160-6000	GF State Homeowners Prop Tax	1,606.16	1,500.00	1,500.00
010-3160-8060	GF Recycling Grant Revenue	0	10,000.00	10,000.00
010-3160-8100	GF SB2 Annexation Revenue	0	80,000.00	0
010-3170-1010	GF Sales of Maps & Publication	35.25	100	100
010-3170-1040	GF Other Filing & Cert. Fees	2,455.00	5,000.00	3,500.00
010-3170-5200	GF Previously Written Off Rev	0	0	0
010-3170-7100	GF Planning Fee	2,250.00	100	100
010-3170-7500	GF 10% Admin Fee	0	500	500
010-3180-2101	GF Electric Service Charges	27,286.70	20,000.00	25,000.00
010-3180-4030	GF Miscellaneous Revenue	5,000.00	500	500
010-3180-4031	GF Biggs Community Hall Rev	10,550.00	15,000.00	10,000.00
010-3180-4035	GF Misc Reimbursement	277,782.97	1,000.00	5,000.00
	Total General Fund Revenue	1,103,436	893,750	902,350
3000-4000	Operating Transfers In	150,000	150,000	225,000
	Total Revenue ----->	1,253,436	1,043,750	1,127,350

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 010	GENERAL OPERATING FUND - EXPENSES			
	City Council (4110)			
010-4110-1050	GF City Council Salary	6,708.00	7,740.00	7,740.00
010-4110-1100	City Council Health Ins.	0	0	0
010-4110-1110	GF City Council Soc Security	416	600	600
010-4110-1160	GF City Council Medicare Tax	97.24	295	295
010-4110-1200	GF City Council Supplies	550.95	200	200
010-4110-1210	GF City Council Miscellaneous	0	200	200
010-4110-1240	GF City Council Natural Gas	145.82	50	50
010-4110-1350	GF City Council School/Trainin	0	0	2,000.00
010-4110-1355	GF City Council Travel/Meeting	1,059.51	1,200.00	3,200.00
	Total Expenses ----->	8,978	10,285	14,285
	Administration/City Clerk/Finance (4120)			
010-4120-1010	GF Admin/City Clrk Salaries	64,695.71	59,534.00	62,611.00
4120 1100-1160	Admin/City Clrk Health Ins.	36,175	58,691.00	33,630.00
010-4120-1200	GF Admin/City Clrk Supplies	22,572.67	14,000.00	15,000.00
010-4120-1202	Admin/City Clrk Filing Fees	11.83	60	60
010-4120-1210	GF Admin/City Clrk Misc	9,727.56	2,650.00	2650
010-4120-1215	GF Admin/City Clrk Member Dues	678.54	475	475
010-4120-1220	GF Admin/City Clrk Telephone	425.29	500	500
010-4120-1225	GF Admin/City Clrk Alarm Sys	248.88	350	350
010-4120-1230	Admin/City Clrk Ofc.Equip.Rep	0	400	400
010-4120-1238	Admin/City Clrk Computer Rep	0	500	500
010-4120-1250	GF Admin/CityClrkElectricUsed	0	1,500.00	1,500.00
010-4120-1254	Admin/City Clrk Public Outrch	0	1,000.00	1,000.00
010-4120-1260	GF Admin/City Clrk Uniforms/S	349.17	0	0
010-4120-1280	Admin/City Clrk EquipRentOut	0	1,000.00	1,000.00
010-4120-1350	Admin/CityClrk School/Training	0	400	400
010-4120-1355	GF Admin/City Clrk Travel/Meet	353.41	2,000.00	2,000.00
010-4120-1411	GF Admin/City Clrk Professiona	7,784.52	2,000.00	2,000.00
010-4120-1500	GF Admin/City Clrk Bad Debt	0	300	300
010-4120-9000	Admin/City Clrk Capital Outlay	0	0	5,000.00
	Total Expenses ----->	143,022	145,360	129,376
	City Attorney (4140)			
010-4140-1040	GF City Attorney Salary - Lega	12,285.00	9,600.00	9,600.00
010-4140-1041	Legal Services, Other	990	15,000.00	15,000.00
	Total Expenses ----->	13,275	24,600	24,600

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
Government Bldgs & Properties (4150)				
010-4150-1200	GF Governmt Bldgs. Supplies	3,810.02	1,800.00	2,000.00
010-4150-1203	GF Governmt Bldgs. Levee Repai	1,104.70	1,580.00	1,580.00
010-4150-1210	Governmt Bldgs. Miscell	81.09	4,000.00	2,000.00
010-4150-1220	Governmt Bldgs. Telephone	0	100	100
010-4150-1237	GF Governmt Bldgs. Bldg. R & M	18,919.41	20,000.00	5,000.00
010-4150-1240	Governmt Bldgs. Natural Gas	0	500	500
010-4150-1250	GF Governmt Bldgs ElectricUsed	0	500	500
010-4150-1330	Governmt Bldgs. Refund	0	400	400
010-4150-1425	GF Governmt Bldgs. Janitorial	4,300.00	4,000.00	4,000.00
010-4150-1470	GF Governmt Bldgs. Contract Wk	2,128.10	0	0
Total Expenses ----->		30,343	32,880	16,080
Biggs Community Hall (4155)				
010-4155-1200	GF BCH Supplies	3,434.07	2,200.00	2,200.00
010-4155-1240	GF BCH Natural Gas	1,416.02	2,000.00	2,000.00
010-4155-1280	GF BCH Equip Rent	0	0	0
010-4155-1470	GF BCH Contract Work	2,413.95	0	0
Total Expenses ----->		7,264	4,200	4,200
Planning (4160)				
010-4160-1010	GF Planning Dept Salaries-Adm	4,138.77	3,807.00	4,070.00
4160 1100-1160	Planning Dept Health Ins.	9,191	2,366.00	2,477.00
010-4160-1200	GF Planning Dept Supplies	0	780	780
010-4160-1202	Planning Dept Filing Fees	0	50	50
010-4160-1210	GF Planning Dept Miscellaneous	1,199.50	500	500
010-4160-1220	GF Planning Dept Telephone	316.32	400	400
010-4160-1238	Planning Dept Computer Repair	0	400	400
010-4160-1345	Planning Dept Publish/Notices	0	400	400
010-4160-1411	GF Planning Dept Professional	60,783.60	115,000.00	60,000.00
010-4160-1413	GF Planning Dept PMC-CodeEnfrc	0	0	0
010-4160-1431	GF Planning Dept Billable Cost	68,970.80	11,000.00	5,000.00
010-4160-1434	GF Planning Dept Housing Eleme	40,195.00	0	0
010-4160-1435	GF Planning Dept Code Enforce	1,199.50	200	200
Total Expenses ----->		185,995	134,903	74,277
Code Enforcement (4175)				
010-4175-1010	GF Code Enforce. Salaries-Admi	14,851.50	9,630.00	9,630.00
4175 1100-1160	Code Enforce. Health Ins.	5,868	5,144.00	5,144.00
4175 1200	Code Enforce. Supplies	-	-	-
4175 1355	Code Enforce. Travel/Meetings	-	-	-
4175 1435	Code Enforce. Code Enforcemen	-	-	30,000
Total Expenses ----->		20,719	14,774	44,774

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
Benefits & General Expenses (4210 ~ 4290)				
010-4210-1100	GF Fringe Benefits Health Ins.	0	400	400
010-4210-1105	GF Fringe Benefits PERS Retire	0	3,000.00	3,000.00
010-4240-1210	GF Community Promotion-Misc	89.28	15,000.00	5,000.00
010-4260-1158	GF Elections Election Cost	1,376.84	10,000.00	50,000.00
010-4270-1215	GF Membership/Dues	0	1,000.00	500
010-4280-1130	Insurance, Gen. Unemployment	0	800	800
010-4280-1140	GF Ins, Gen. Workers Comp.	23,338.85	22,500.00	25,700.00
010-4280-1150	GF Ins, Gen. Property Insur.	32,549.55	30,500.00	35,800.00
010-4280-1156	GF Ins, Gen. Liability Insur	25,863.08	23,500.00	28,500.00
010-4290-1210	Gen.Expenses Miscellaneous	3,716.70	800	800
010-4290-1230	GF Gen. Exp OfcEquipRep	3,839.76	3,000.00	2,000.00
010-4290-1345	GF Gen. Exp Publish/Notices	1,220.66	2,000.00	1,500.00
010-4290-1351	Gen.Expenses Licenses,Physic	0	100	100
010-4290-1405	GF Gen. Exp Audit Services	8,127.00	6,000.00	6,000.00
Total Expenses ----->		100,122	118,600	160,100
Police (4310)				
010-4310-1400	GF Police Dept Law Enforcement	197,925.46	248,000.00	212,240.00
Total Expenses ----->		197,925	248,000	212,240
Fire (4320)				
010-4320-1239	Fire Equip Repair	128.81	1,500.00	1,500.00
010-4320-1250	GF Fire Electric Used	0	1,200.00	1,200.00
010-4320-1430	GF Fire Fire Protection	84,434.33	99,000.00	181,600.00
010-4320-1432	Fire JPA Hazardous	0	300	300
010-4320-9000	Fire Capital Outlay	0	0	0
Total Expenses ----->		84,563	102,000	184,600
Animal Control (4340)				
010-4340-1423	GF Animal Dept. Animal Control	16,772.80	14,400.00	10,891.00
Total Expenses ----->		16,773	14,400	10,891

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
Shop & Corporate Yard (4360)				
010-4360-1120	GF Shop & Corp Yd. PERS	74.65	0	0
010-4360-1200	GF Shop & Corp Yd. Supplies	3,302.95	6,000.00	6,000.00
010-4360-1210	GF Shop & Corp Yd. Misc	213.46	3,000.00	3,000.00
010-4360-1220	GF Shop & Corp Yd. Telephone	2,653.05	1,000.00	1,000.00
010-4360-1225	GF Shop & Corp Yd. Alarm Syste	68.8	150	150
010-4360-1235	GF Shop & Corp Yd. Vehicle R&M	2,221.20	7,000.00	2,000.00
010-4360-1239	GF Shop & Corp Yd. Equip Repai	2,307.24	1,500.00	1,500.00
010-4360-1240	GF Shop & Corp Yd. Natural Gas	181	300	300
010-4360-1250	GF Shop & Corp Yd. Electric Us	0	2,400.00	1,500.00
010-4360-1260	GF Shop/Corp Yd. Uniforms/Safe	3,149.91	4,000.00	3,000.00
010-4360-1270	GF Shop & Corp Yd. Small Tools	580.08	1,000.00	2,000.00
010-4360-1280	Shop&CorpYd. Equip.Rent Out.	144.54	500	1,500.00
010-4360-1282	GF Shop & Corp Yd. Cell Phones	84.9	350	350
010-4360-1350	Shop&CorpYd. School/Training	20.1	200	200
010-4360-1351	GF Shop/Corp Yd. Licenses,Phys	0	300	300
010-4360-1355	Shop&Corp Yd. Travel/Meetings	832.24	150	150
010-4360-1410	Shop&CorpYd. Waste Contract	516.47	2,000.00	1,000.00
010-4360-9001	GF Shop & Corp Yd. Debt Servic	16,037.17	13,000.00	13,000.00
Total Expenses ----->		32,388	42,850	36,950
Engineering (4370)				
010-4370-1081	GF Engineering Engr Prof Servi	13,980.99	30,000.00	25,000.00
Total Expenses ----->		13,981	30,000	25,000
Street Maintenance (4412)				
010-4412-1020	GF Street Maint. Salaries-Main	39,839.09	45,715.00	48,078.00
010-4412-1021	GF Street Maint. OT	1,736.88	0	0
010-4412-1081	GF Street Maint. Engr Prof Ser	1,353.89	1,500.00	1,500.00
4412-1100-1160	GF Street Maint. Health Ins.	16,501.44	17,796.00	18,726.00
010-4412-1200	GF Street Maint. Supplies	15,984.27	15,000.00	15,000.00
010-4412-1232	Street Maint. Plant & Pump R.	0	400	400
010-4412-1235	Street Maint. Vehicle R & M	0	1,000.00	1,000.00
010-4412-1239	GF Street Maint Equip Repair	0	0	2,000.00
010-4412-1270	Street Maint. Small Tools	0	400	400
010-4412-1290	GF Street Maint. Traffic Signs	0	500	500
010-4412-1455	Street Maint. Street Striping	0	400	400
010-4412-1470	GF Street Maint. Contract Work	6,183.21	1,000.00	1,000.00
Total Expenses ----->		81,599	83,711	89,004

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
Parks (4610)				
010-4610-1020	GF Park Dept Salaries-Maint.	47,689.82	54,457.00	57,215.00
010-4610-1021	GF Park Dept OT	2,052.34	0	0
4610 1100-1160	Park Department Health Ins. & Taxes	14,118.75	21,363.00	22,447.00
010-4610-1200	GF Park Dept Supplies	9,856.63	7,500.00	7,500.00
010-4610-1210	Park Depart Miscellaneous	0	10,000.00	10,000.00
010-4610-1237	Park Depart Bldg. R & M	0	800	500
010-4610-1250	GF Park Dept Electric Used	0	450	450
010-4610-1280	Park Depart Equip.Rent Out.	0	500	500
010-4610-1470	GF Park Dept Contract Work	11,085.15	24,000.00	5,000.00
Total Expenses ----->		84,801	119,070	103,612
Biggs Event Support (4611)				
010-4611-1200	GF Biggs Events Supplies	300	2,000.00	1,000.00
Total Expenses ----->		300	2,000	1,000
Total General Fund Expenses		1,022,048	1,127,633	1,130,989
GENERAL FUND NET		231,387	-83,883	-3,639

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
SPECIAL RESERVE FUNDS 11, 12, 14, 16, 17, 53, 54, 145				
FUND #: 011	Building & Equipment Reserves - Revenue			
011-3000-4000	Bldg/Equipmnt Operat Trans In	20,000.00	20,000.00	20,000.00
011-3150-1000	Interest Earnings	0	300	300
	Total Revenue ----->	20,000	20,300	20,300
FUND #: 011	Building & Equipment - Expenses			
011-4160-9000	Bldg/Equipment Equip Cap Outlay	0	20,000.00	10,000.00
	Total Expenses ----->	0.00	20,000.00	10,000.00
FUND #: 012	Fire Engine Replacement - Revenue			
012-3150 1000	Interest Income	-	1,000.00	5,000.00
	Total Revenue ----->	0.00	1,000.00	5,000.00
FUND #: 014	Detention Basin - Reserve			
014-3150-1000	Interest Income	-	500	500.00
	Total Revenue ----->	0.00	500.00	500.00
FUND #: 016	Street Maintenance Reserve - Revenue			
016-3150-1000	Interest income	0	3,000.00	3,000.00
	Total Revenue ----->	0.00	3,000.00	3,000.00
FUND #: 016	Street Maintenance Reserve - Expense			
016-4412-1411	2nd Street Bicycle/Ped Improve	0	25,000.00	25,000.00
	Total Expenses ----->	0.00	25,000.00	25,000.00
FUND #: 017	PUB WKS FAC - Reserve			
017-3150-1000	Interest Income	0	500	500
	Total Revenue ----->	0	500	500
FUND #: 053	CAISO - Revenue			
053-3180-4036	fiscal agent reserve activity	0	3,000.00	3,000.00
	Total Revenue ----->	0	3,000	3,000
FUND #: 054	Green House Gas Credits - Revenue			
054-3180-4030	GHG Credits Miscellaneous Reve	0	75,000.00	75,000.00
054-3150-1000	Interest Income	0	12,000.00	12,000.00
	Total Revenue ----->	0	87,000	87,000
FUND #: 054	Green House Gas Credits - Expenses			
054-4722-1342	GHG Credit Exp GHG Expenditure	857.99	600,000.00	200,000.00
	Total Expenses ----->	858	600,000	200,000

FUND #: 145 1939 Fire Truck Restorations Reserve - Revenues

145-3150-1000	Interest Income	0	100	100
Total Revenue ----->		0	100	100

FUND #: 145 1939 Fire Truck Restorations Reserve - Expenses

145-4320-1239	1939 Fire Truck Fire Equip Rep	0	100	100
Total Expenses ----->		0	100	100

	Description	2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
IMPACT FUNDS 31, 32, 33, 34, 35, 36, 101, 104 & 111				
FUND #: 031	Drainage Development Impact - Revenue			
031-3150-1000	Interest Earnings	0	3,300.00	3,300.00
031-3180-3000	Drain-Dev Connect/Dev Fees	0	0	0
	Total Revenue ----->	0	3,300	3,300
FUND #: 032	Roads-Development Impact - Revenue			
032-3150-1000	Interest Earnings	0	2,600.00	2,600.00
032-3180-3000	RoadDev Impac Conn/Dev Fees	0	5,000.00	5,000.00
	Total Revenue ----->	0	7600	7,600
FUND #: 033	Parks-Rec Development Impact - Revenue			
033-3150-1000	Interest Earnings	0	5,000.00	5,000.00
033-3190-5090	Park Grant	177,952.00	0	0
	Total Revenue ----->	177,952	5,000	5,000
FUND #: 033	Parks-Rec Development Impact - Expenses			
033-4610-1470	Park Grant Contract work	283.18	0	0
033-4610-1500	Park Grant Match	0	0	0
	Total Expenses ----->	283	0	0.00
FUND #: 034	Gen Govt-Development Impact - Revenue			
034-3150-1000	Interest Earnings	0	300	300
034-3180-3000	GenGovt-Dev Im Conn/Dev Fees	0	5,000.00	5,000.00
	Total Revenue ----->	0	5,300	5,300
FUND #: 034	Gen Govt-Development Impact - Expenses			
034-4150-1237	Gen Govt-Dev Imp/Govt Bldg R&M	0	0	0
034-4150-1470	Governmt Bldgs. Contract Work	0	15,000.00	0
	Total Expenses ----->	-	15,000	-
FUND #: 035	Police-Development Impact - Revenue			
035-3150-1000	Interest Income	0	100	100
035-3180-3000	PoliceDev Impa Con/Dev Fees	0	1,000.00	1,000.00
	Total Revenue ----->	0.00	1,100.00	1,100.00
FUND #: 036	Fire-Development Impact - Revenue			
036-3150-1000	Interest Earnings	0	300	300
036-3180-3000	FireDev Impact Conn/Dev Fees	0	1,500.00	1,500.00
	Total Revenue ----->	0	1,800	1,800

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 101	Electric Development Impact - Revenue			
101-3150-1000	Interest Income	0	500	2,500.00
101-3180-3000	Elect Dev Impact, Impact Fees	0	10,000.00	10,000.00
	Total Revenue ----->	0	10,500	12,500
FUND #: 104	Fire-Development Impact - Revenue			
104-3150-1000	Interest Income	0	2,500.00	2,500.00
104-3180-3000	Water Dev. Impact Fees	0	10,000.00	10,000.00
	Total Revenue ----->	0	12,500	12,500
FUND #: 111	Fire-Development Impact - Revenue			
111-3150-1000	Interest Income	0	4,000.00	10,000.00
111-3180-1000	Sewer Dev Impact, Impact Fees	0	10,000.00	10,000.00
	Total Revenue ----->	0	14,000	20,000

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
PROJECT & PROGRAM FUNDS 81, 83, 84, 85, 113, 125, 165, 170 & 196				
FUND #: 081	17 SR2S Cycle 2 - Revenue			
081-3000-4000	Transfer In	0	0	0
	Total Revenue ----->	-	-	-
FUND #: 081	17 SR2S Cycle 2 - Expenses			
081-4500-1453	17 SR2S Cycle 2 Grant Safe Rou	270.15	0	0
	Total Expenses ----->	270	-	-
FUND #: 083	2nd St CMAQ - Revenue			
083-3000-4000	Transfers In	0	0	0
083-3160-5041	Grant Revenue	86,948.60	1,200,000.00	1,200,000.00
	Total Revenue ----->	86,949	1,200,000	1,200,000
FUND #: 083	2nd St CMAQ Construction			
083-4500-1081	2nd St CMAQ Con Grant Engr Pro	0	0	0
083-4500-1085	2nd St CMAQ Con Grant Planning	0	0	0
083-4500-1411	2nd St CMAQ Con Grant Profess	0	1,060,000.00	1,060,000.00
	Total Expenses ----->	-	1,060,000	1,060,000
FUND #: 084	Second Street			
3000 4000	Second Street C-H Transfer	-	-	-
084-3160-5041	Second Street, C-H Grant Reven	4,348.52	500,000.00	500,000.00
	Total Revenues ----->	4,349	500,000	500,000
FUND #: 084	Second Street			
084-4412-1470	Contract Work, 2n Stret, C-H	8,393.00	600,000.00	600,000.00
	Total Expenses----->	8,393	600,000	600,000
FUND #: 085	REAP 2.0 Grant Revenus			
3180 5040	REAP 2.0 Grant Revenus	-	-	-
	Total Revenues ----->	-	-	-
FUND #: 085	Grant Engineer/Prof Services			
085-4500-1080	Grant Engin/Prof Services	0	120,000.00	120,000.00
	Total Expenses----->	-	120,000	120,000
FUND #: 113	Water Tank Grant Revenus			
113-3160-5041	Grant Revenue	0	528,004.00	0
	Total Revenues ----->	-	528,004	-

	Description	2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 113	Water Tank - Expenses			
113-4717-1202	Water Tank Filing Fees	0	0	0
113-4717-1411	Water Tank Professional Sr	0	45,000.00	0
113-4717-1441	Water Tank Engineering	0	45,000.00	0
	Total Expenses ----->	-	90,000	-
FUND #: 125	04 HOME Grant - Revenue			
125-3150-1000	Interest Income	0	2,000.00	2,000.00
125-3180-4050	HOME Grant Payments on Loan	4,320.00	4,000.00	4,000.00
	Total Revenue ----->	4,320	6,000	6,000
FUND #: 165	CDBG Unrestricted - Revenue			
165-3000-1000	Transfers In	0	0	0
165-3150-1000	Interest Income	0	300	300
165-3180-4054	Loan Proceeds	0	25,000.00	25,000.00
	Total Revenues ----->	-	25,300	25,300
FUND #: 165	CDBG Unrestricted - Expenses			
165-4150-9000	Governmt Bldgs. Capital Outlay	0	25,000.00	25,000.00
	Total Expenses ----->	-	25,000	25,000
FUND #: 170	CDBG Program Income - Revenue			
170-3150-1000	Interest Income	0	2,500.00	2,500.00
170-3160-5052	CDGB ProgInclIII 94-CDBG Grant	0	0	0
170-3180-4050	CDGB ProgInclIII Payments on Lo	7,496.63	5,000.00	5,000.00
	Total Revenue ----->	7,497	7,500	7,500
FUND #: 170	CDBG Program Income - Expenses			
170-4000-1000	Transfers Out	0	0	0
170-4500-1442	Grant Grant Admin	0	3,000.00	3,000.00
170-4500-1445	Grant Gen Administrat	0	6,000.00	6,000.00
	Total Expenses ----->	-	9,000	9,000
FUND #: 196	01 STBG-1797			
196-3150-1000	Interest Income	0	2,000.00	2,000.00
196-3180-4050	01 STBG-1797 Payments on Loan	0	0	0
	Total Revenues ----->	-	2,000	2,000
FUND #: 196	01 STBG-1797			
196-4000-1000	Transfers Out	0	0	0
	Total ----->	-	-	-

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
STREET FUNDS 19, 22, 80, 90 & 92				
FUND #: 019	Gas Tax 2032 - Revenue			
019-3150-1000	Interest Income	0	0	0
019-3160-4002	Gas Tax 2032 Gas Tax 2032	39,540.55	47,600.00	49,600.00
	Total Revenue ----->	39,541	47,600	49,600
FUND #: 022	Combined Gas Tax - Revenue			
022-3150-1000	Interest Earnings	0	100	500
022-3160-4003	Gas Tax Gas Tax 2103	17,265.96	17,500.00	18,100.00
022-3160-4005	Gas Tax Gas Tax 2105	11,145.35	12,100.00	12,400.00
022-3160-4006	Gas Tax Gas Tax 2106	11,555.04	12,200.00	12,200.00
022-3160-4007	Gas Tax Gas Tax 2107	14,726.26	16,500.00	16,900.00
022-3160-4008	Gas Tax Gas Tax 2107.5	1,000.00	1,000.00	1,000.00
	Total Revenue ----->	55,693	59,400	61,100
FUND #: 022	Combined Gas Tax - Expenses			
022-4412-1020	Gas Tax Street Maint. Salaries	17,032.36	19,449.00	20,434.00
022-4412-1021	Gas Tax Street Maint. OT	732.98	500	500
022-4412-1081	Street Maint. Engr Prof Servi	0	1,000.00	1,000.00
4412-1100-1160	Gas Tax Street Maint. Health I	7,431.22	7,630.00	8,017.00
022-4412-1411	Gas Tax Street Maint Professio	432.5	250	250
022-4412-1451	Street Maint. Street Projects	0	40,000.00	40,000.00
	Total Expenses ----->	25,629	68,829	70,201
FUND #: 080	TDA LTF /SB-325 (Street Maint) - Revenue			
080-3150-1000	Interest Earnings	0	2,100.00	2,100.00
080-3160-4100	TDA LTF /SB-325 TDA/SB 325 Tra	90,476.00	66,000.00	72,900.00
	Total Revenue ----->	90,476.00	68,100.00	75,000.00
FUND #: 080	TDA LTF/SB-325 (Street Maint)- Expenses			
080-4412-1020	TDA LTF/SB-325StMaint Salaries	34,064.26	38,898.00	40,868.00
080-4412-1021	TDA LTF/SB-325StMaint OT	1,465.94	0	0
080-4412-1081	Street Maint. Engr Prof Servi	0	5,000.00	5,000.00
4412 1100-1160	Street Maint. Health Ins. & Taxes	14,861.73	15,259.00	16,034.00
080-4412-1451	TDA LTF/SB-325StMaint Strt Pro	0	50,000.00	0
080-4412-1470	Street Maint. Contract Work	0	10,000.00	5,000.00
	Total Expenses ----->	50,392	119,157	66,902.00

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 090	TDA STA/SB-620 (Transit) - Revenue			
3160 4100	TDA/SB 325 Transport Tax			
	Total Revenue ----->	0.00	0.00	0.00
FUND #: 090	TDA STA/SB-620 (Transit) - Expenses			
4170 1456	Transit System InterCo Transit			
	Total Expenses ----->	0.00	0.00	0.00
FUND #: 092	RSTP/STIP Exchange - Revenue			
092-3150-1000	Interest Earnings	0	3,000.00	0
092-3160-4100	TDA/SB 325 Transport Tax	0	24,000.00	22,000.00
092-3160-4250	RSTP/STIP Excha RSTP/STIP Stat	22,530.87	0	0
	Total Revenue ----->	22,531	27,000	22,000
FUND #: 092	RSTP/STIP Exchange - Expenses			
092-4412-1411	RSTP/STIP Excha Strt Maint. Pr	75,140.97	50,000.00	22,000.00
092-4412-2010	RSTP/STIP St Main. Land Ease P	3,100.00	0	0
	Total Expenses ----->	78,241	50,000	22,000

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
WATER FUNDS 40, 110 & 112				
FUND #: 040	Water Operating Fund - Revenue			
040-3150-1000	Interest Earnings	0	6,500.00	6,500.00
040-3180-2000	WF Water Service Charges	354,091.17	412,500.00	412,500.00
040-3180-2140	WF Interest and Penalties	0	3,500.00	3,500.00
040-3180-3000	WF Connection/Devpmnt Fees	0	2,000.00	2,000.00
	Total Revenue ----->	354,091	424,500	424,500
FUND #: 040	Water Operating Fund - Expenses			
040-4000-1000	WF Transfers-Out	132,000.00	132,000.00	132,000.00
040-4110-1050	City Council Salary	0	1,080.00	1,080.00
040-4110-1160	City Council Medi Tax	0	125	125
040-4710-1010	WF WF Salaries-Admin.	40,854.01	45,431.00	47,237.00
040-4710-1020	WF WF Salaries-Maint.	80,487.79	92,911.00	97,836.00
040-4710-1021	WF WF OT	3,564.65	3,000.00	3,000.00
040-4710-1040	WF WF Salary - Legal	5,850.00	4,800.00	4,800.00
040-4710-1081	WF WF Engr Prof Servi	1,624.68	2,000.00	2,000.00
4710-1100-1160	WF WF Health Ins.	53,004.25	57,924.00	60,763.00
040-4710-1199	WF WF Allocated Costs	26,150.42	15,600.00	15,600.00
040-4710-1200	WF WF Supplies	21,704.25	20,000.00	10,000.00
040-4710-1205	WF WF Supplies,Sta Cl	3,565.07	3,500.00	3,000.00
040-4710-1210	WF WF Miscellaneous	6,619.15	5,000.00	4,000.00
040-4710-1212	WF WF Lab Testing	13,729.22	10,000.00	14,000.00
040-4710-1215	WF WF Membership Dues	13,081.50	13,500.00	13,500.00
040-4710-1220	WF Water Fund Dept. Telephone	0	500	500
040-4710-1225	WFWaterDept.AlarmSystem	791.83	0	0
040-4710-1232	WF WF Plant & Pump R.	5,079.62	5,000.00	5,000.00
040-4710-1235	Water Fund Vehicle R & M	0	1,000.00	500
040-4710-1239	Water Fund Equip Repair	767.69	500	500
040-4710-1241	Water Fund Computer Upgrad	0	500	500
040-4710-1250	WF WF Electric Used	0	10,000.00	5,000.00
040-4710-1260	Water Fund Uniforms/Safety	0	1,000.00	1,000.00
040-4710-1270	Water Fund Small Tools	0	500	500
040-4710-1282	WF WF Cell Phones	394.87	1,000.00	500
040-4710-1345	Water Fund PublsH/Notices	0	500	500
040-4710-1350	Water Fund School/Training	80	800	800
040-4710-1351	WF WF Licenses,Physic	0	150	150
040-4710-1352	WF WF Permit	9,056.00	8,000.00	8,000.00
040-4710-1355	WF WF Travel/Meetings	0	1,000.00	1,000.00
040-4710-1411	WF WF Professional Sr	18,600.87	4,000.00	4,000.00
040-4710-1470	WF WF Contract Work	0	5,000.00	2,500.00
040-4710-1500	WF WF Bad Debt	0	500	500
040-4710-9000	Water Operations, Capital Outl	0	0	0
	Total Revenue ----->	437,006	446,821	440,391

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 110	Water Improvement Fund - Revenue			
110-3000-4000	Water Imp. Operating Transfers	132,000.00	132,000.00	132,000.00
110-3150-1000	Interest Earnings	0	1,500.00	1,500.00
110-3180-2020	WI Water Improvement Charges	109,431.86	115,000.00	115,000.00
	Total Revenue ----->	241,432	248,500	248,500
FUND #: 110	Water Improvement Fund - Expenses			
110-4715-1010	WI Water Imp Salaries-Admin.	8,518.81	0	0
110-4715-1021	WI Water Imp OT	0	0	0
110-4715-1040	WI Water Imp Salary - Legal	584.99	2,429.00	2,429.00
110-4715-1081	WI Water Imp Engr Prof Servi	2,707.77	2,000.00	2,000.00
4715-1100-1160	WI Water Imp Health Ins.	4,462.54	0	0
110-4715-1411	WI Water Imp Professional Sr	3,687.24	2,400.00	2,400.00
110-4715-1500	WI Water Imp Bad Debt	0	0	0
110-4715-1600	Depreciation	0	0	0
110-4715-5910	Water Improvements, Meters	16,024.74	100,000.00	50,000.00
110-4715-9001	WI Water Imp Debt Service	193,723.74	189,700.00	189,700.00
	Total Expenses ----->	229,710	296,529	246,529
FUND #: 112	Water Reserve Fund - Revenue			
	Total Revenue ----->	-	-	-

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
SEWER FUNDS 30 & 105				
FUND #: 030	Sewer Operating Fund - Revenue			
030-3150-1000	Interest Earnings	0	9,820.00	10,000.00
030-3170-5000	SF Sewer Service Charges	534,191.84	598,500.00	610,000.00
030-3180-2010	SF Unknown Account	0	0	0
030-3180-2140	SF Interest and Penalties	0	5,000.00	5,000.00
030-3180-3000	SF Connection/Devpment Fees	0	1,000.00	1,000.00
	Total Revenue ----->	534,192	614,320	626,000
FUND #: 030	Sewer Operating Fund - Expenses			
030-4000-1000	SF Transfers-Out	0	0	50,000.00
030-4110-1050	City Council Salary	0	1,080.00	1,080.00
030-4110-1160	City Council Medi Tax	0	125	125
030-4460-1010	SF Sewer Dept. Salaries-Admin.	40,854.01	45,431.00	47,237.00
030-4460-1020	SF Sewer Dept. Salaries-Maint.	80,489.73	92,911.00	97,836.00
030-4460-1021	SF Sewer Dept. OT	3,564.90	4,000.00	4,000.00
030-4460-1040	SF Sewer Dept. Salary - Legal	5,850.00	4,800.00	4,800.00
030-4460-1081	SF Sewer Dept. Engr Prof Servi	2,437.02	37,900.00	37,900.00
030-4460-1100	SF Sewer Dept. Health Ins.	53,005.07	57,924.00	60,763.00
030-4460-1199	SF Sewer Dept. Allocated Costs	24,015.50	54,000.00	54,000.00
030-4460-1200	SF Sewer Dept. Supplies	19,062.60	25,000.00	25,000.00
030-4460-1205	SF Sewer Dept. Supplies,Sta Cl	930.79	15,000.00	0
030-4460-1210	SF Sewer Dept. Miscellaneous	5,566.14	5,000.00	5,000.00
030-4460-1212	SF Sewer Dept. Lab Testing	22,378.92	50,000.00	35,000.00
030-4460-1215	Sewer Dept. Membership Dues	0	1,000.00	1,000.00
030-4460-1220	SF Sewer Dept. Telephone	1,257.22	700	700
030-4460-1225	SF Sewer Dept. Alarm System	220	260	260
030-4460-1232	SF Sewer Dept. Plant & Pump R.	15,107.00	8,000.00	8,000.00
030-4460-1235	Sewer Dept. Vehicle R & M	165.13	1,500.00	1,000.00
030-4460-1237	SF Sewer Dept. Bldg. R & M	628.02	2,000.00	2,000.00
030-4460-1239	SF Sewer Dept Equip Repair	0	500	500
030-4460-1241	Sewer Dept. Computer Upgrad	0	1,000.00	250
030-4460-1250	SF Sewer Dept. Electric Used	0	7,000.00	7,000.00
030-4460-1260	SF Sewer Dept. Uniforms/Safety	0	500	500
030-4460-1270	Sewer Dept. Small Tools	0	1,500.00	1,500.00
030-4460-1282	SF Sewer Dept. Cell Phones	394.87	1,000.00	1,000.00
030-4460-1345	Sewer Dept. Publish/Notices	0	200	200
030-4460-1350	Sewer Dept. School/Training	0	1,000.00	1,000.00
030-4460-1351	Sewer Dept. Licenses,Physic	0	100	100
030-4460-1352	SF Sewer Dept. Permit	32,150.00	35,000.00	35,000.00
030-4460-1355	SF Sewer Dept. Travel/Meetings	0	1,000.00	1,000.00
030-4460-1411	SF Sewer Dept. Professional Sr	15,118.93	5,000.00	10,000.00
030-4460-1470	SF Sewer Dept. Contract Work	5,282.25	15,000.00	10,000.00
030-4730-1500	SF Sewer Dept. Bad Debt	0	1,000.00	1,000.00
030-4730-9001	SF Sewer Dept. Debt Service	106,933.19	105,000.00	105,000.00
	Total Expenses ----->	435,411	581,431	609,751

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 105	Sewer Improvement Fund - Revenue			
105-3000-4000	Transfers In	0	0	50,000.00
105-3150-1000	Interest Earnings	0	0	0
105-3170-5100	SIF Sewer Improvement Fund Cha	65,110.69	72,000.00	72,000.00
	Total Revenue ----->	65,111	72,000	122,000
FUND #: 105	Sewer Improvement Fund - Expenses			
105-4735-1010	SIF Sewer Imp Salaries-Admin.	8,518.81	0	0
105-4735-1021	SIF Sewer Imp OT	0	0	0
105-4735-1040	SIF Sewer Imp Salary - Legal	2,925.00	2,400.00	2,400.00
105-4735-1081	SIF Sewer Imp Engr Prof Servi	5,415.60	2,100.00	2,100.00
4735-1100-1160	SIF Sewer Imp Health Ins.	4,463.51	0	0
105-4735-1411	SIF Sewer Imp Professional Sr	6,282.21	3,180.00	3,180.00
105-4735-1500	SIF Sewer Imp Bad Debt	0	400	400
105-4735-9000	Sewer Imp Capital Outlay	3,183.39	15,000.00	1,100.00
105-4735-9001	SIF Sewer Imp Debt Service	19,962.88	41,000.00	41,000.00
105-4735-9005	Interfund Interest Paid	0	0	0
	Total Expenses ----->	50,751	64,080	50,180

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
ELECTRIC FUNDS 50, 51, 52 & 100				
FUND #: 050	Electric Operating Fund - Revenue			
050-3000-4000	Transfers In	7,963.43	11,000.00	1,000,000.00
050-3150-1000	Interest Earnings	0	1,000.00	1,000.00
050-3170-9000	EF Other Current Service Chrg	1,150.00	1,000.00	1,000.00
050-3180-2100	EF Electric Charges	3,433,813.45	2,850,000.00	3,200,000.00
050-3180-2130	EF Electrical Surcharge Revenu	4,253.83	4,000.00	4,000.00
050-3180-2140	EF Interest and Penalties	37,262.06	23,000.00	23,000.00
050-3180-2150	EF Shutoff Charges	2,729.40	5,500.00	5,500.00
050-3180-2155	EF Overage/Under Cash Drawer	99	0	0
050-3180-3000	EF Connection/Devpmnt Fees	0	0	0
050-3180-4030	EF Miscellaneous Revenue	3,350.00	8,500.00	8,500.00
050-3180-4035	EF Misc Reimbursement	2,331.31	4,000.00	4,000.00
050-3195-4040	Utility Assistance	1,482.06	1,000.00	1,000.00
	Total Revenue ----->	3,494,435	2,909,000	4,248,000
FUND #: 050	Electric Operating Fund - Expenses			
050-4000-1000	EF Transfers-Out	150,000.00	150,000.00	225,000.00
050-4110-1050	City Council Salary	0	8,100.00	8,100.00
050-4110-1160	City Council Medi Tax	0	937	937
050-4720-1010	EF EF Salaries-Admin.	151,347.77	139,279.00	144,624.00
050-4720-1020	EF EF Salaries-Maint.	17,032.36	19,419.00	20,434.00
050-4720-1021	EF EF OT	732.98	0	0
050-4720-1040	EF EF Salary - Legal	29,250.01	24,000.00	24,000.00
4720-1100-1160	EF EF Health Ins.	74,897.55	74,449.00	77,563.00
050-4720-1199	EF EF Allocated Costs	157,298.95	142,250.00	142,250.00
050-4720-1200	EF EF Supplies	7,171.94	10,000.00	10,000.00
050-4720-1210	EF EF Miscellaneous	8,720.60	15,000.00	15,000.00
050-4720-1215	EF EF Membership Dues	125	1,000.00	1,000.00
050-4720-1220	EF EF Telephone	2,125.88	3,000.00	3,000.00
050-4720-1239	EF EF Equip Repair	0	5,000.00	5,000.00
050-4720-1250	Electric Fund Electric Used	0	50	50
050-4720-1340	EF EF NCPA Purchases	1,923,182.00	1,865,000.00	1,975,000.00
050-4720-1355	EF EF Travel/Meetings	11,451.00	3,600.00	3,600.00
050-4720-1400	EF EF Law Enforcement	296,888.18	372,000.00	318,360.00
050-4720-1411	EF EF Professional Sr	14,686.81	20,000.00	20,000.00
050-4720-1423	EF EF Animal Control	19,549.20	21,600.00	16,380.00
050-4720-1430	EF EF Fire Protection	126,651.46	150,600.00	272,400.00
050-4720-1462	Electric Fund NCPA Member Ser	0	1,400.00	1,400.00
050-4720-1465	EF EF Electric Maint	424,492.64	500,000.00	514,000.00
050-4720-1470	EF EF Electric Contract Work	15,192.95	15,000.00	15,000.00
050-4720-1500	EF EF Bad Debt	0	1,500.00	1,500.00
	Total Expenses ----->	3,430,797	3,543,184	3,814,598

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
FUND #: 051	Public Benefits - Revenue			
051-3150-1000	Interest Earnings	0	6,000.00	6,000.00
051-3180-2135	PB Public Benefits Charge	84,704.44	50,000.00	60,000.00
	Total Revenue ----->	84,704	56,000	66,000
FUND #: 051	Public Benefits - Expenses			
051-4000-1000	Transfer Out	20,000.00	20,000.00	20,000.00
051-4721-1010	PB Public Benefits Salaries-Ad	7,303.64	6,724.00	6,972.00
051-4721-1021	PB Public Benefits OT	0	0	0
4721-1100-1160	PB Public Benefits Health Ins.	2,918.55	3,036.00	3,159.00
051-4721-1200	Public Benefits Supplies	0	200	200
051-4721-1210	PB Public Benefits Miscellaneo	0	15,000.00	15,000.00
051-4721-1220	Public Benefits Telephone	0	50	50
051-4721-1230	PB Public Benefits Ofc.Equip.R	1,706.56	0	0
051-4721-1251	PublicBenefits RebateProgram	0	2,000.00	2,000.00
051-4721-1252	PB Public Benefits Energy Audi	0	0	0
051-4721-1254	PublicBenefits PublicOutreach	0	5,000.00	5,000.00
051-4721-1255	PublicBenefits SeniorDiscount	0	4,000.00	4,000.00
051-4721-1355	PB Public Benefits Travel/Meet	0	2,500.00	2,500.00
051-4721-1462	PublicBenefits NCPA MemberSer	0	4,000.00	4,000.00
051-4721-1467	PublicBenefits GeyserEffluent	0	0	0
051-4721-1470	Community Center	0	40,000.00	40,000.00
	Total Expenses ----->	31,929	102,510	102,881
FUND #: 052	NCPA GOR Reserve			
052-3150-1000	GOR Reserve Interest	0	60,000.00	60,000.00
	Total Revenue ----->	-	60,000	60,000
FUND #: 052	NCPA GOR Expense			
052-4000-1342	Transfers out	0	0	1,000,000.00
	Total Expense ----->	-	-	1,000,000
FUND #: 100	Electric Improvement - Revenue			
100-3000-4000	Electric Imp. Operating Transf	0	0	0
100-3150-1000	Interest Earnings	0	14,000.00	14,000.00
	Total Revenue ----->	-	14,000	14,000

Description		2024-25 Current Year Actual	2024-25 Current Year Budget	2025-26 Approved Budget
CFD NORTH BIGGS ESTATES FUND 200				
FUND #: 200	CFD-North Biggs Estates - Revenue			
200-3110-1000	CFD N BIGGS EST Current Secure	13,605.80	0	28,000.00
200-3150-1000	Interest Earnings	0	100	100
200-3170-7600	Comm Facilities District	0	27,000.00	0.00
	Total Revenue ----->	13,606	27,100	28,100
FUND #: 200	CFD North Biggs Estates - Expenses			
200-4290-1020	CFD N BIGGS EST Gen. Exp Salar	13,625.71	15,559.00	16,347.00
200-4290-1021	CFD N BIGGS EST Gen. Exp OT	586.35	400	400
200-4290-1040	CFD N BIGGS EST Gen. Exp Salar	1,755.00	0	0
4290-1100-1160	CFD N BIGGS EST Gen. Exp Healt	5,943.01	6,104.00	6,414.00
200-4290-1200	Gen. Expenses Supplies	0	500	500
200-4290-1411	CFD N BIGGS EST Gen. Exp Profe	2,162.38	900	900
200-4720-1490	CFD N BIGGS EST EF CommFacDist	3,100.00	3,100.00	3,100.00
	Total Expenses ----->	27,172	26,563	27,661

CITY OF BIGGS**Salary Schedule****Effective September 1, 2024**

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

Note:

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

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

Generally 10% graduation between positions in a career path

City Clerk is \$400/mo stipend

Fiscal Year 2025-2026

Position	Pay Rate	Per payperiod	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp		Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 10.200%	Total Taxes & Benefits	Total Salaries, Tax & Benefits
						%	Premium \$70,500						
Public Works Department													
Public Works Superintendent PP	\$ 3,859	payperiod	\$ 100,330	\$ 6,220	\$ 1,455	13%	9,165	23,591	1,178	533	10,234	52,375	152,705
Plant Operator - PK + Health In Lieu	\$ 3,328	payperiod	86,519	5,364	1,255	13%	9,165			251	6,451	22,486	109,004
Treatment Plant Op in Train - VA + 30 stipend	\$ 2,592	payperiod	67,390	4,178	977	13%	9,165	11,795	545	418	5,262	32,341	99,731
City Crew II - TS	\$ 1,852	payperiod	58,293	3,614	845	13%	9,165	11,795	545	418	4,482	30,865	89,157
City Crew I - JH	\$ 2,113	payperiod	54,939	3,406	797	13%	9,165				4,340	17,708	72,646
Subtotal			367,470	22,783	5,328	65%	45,825	47,181	2,269	1,619	30,769	155,775	523,245
Standby / Beeper Duty (Crew Only)*	\$ 29.32	hr.	22,210	1,377	322	1%	705	-	-	-	-	2,404	24,614
Emergency/Weekend O/T**	\$ 43.98	hr.	18,999	1,178	275	1%	705	-	-	-	-	2,158	21,158
Certification Stipend		mo.	-	-	-	0%	-	-	-	-	-	-	-
Subtotal			41,209	2,555	598	2%	1,410	-	-	-	-	4,563	45,772
Total Public Works Department			408,679	25,338	5,926	69%	47,235	47,181	2,269	1,619	30,769	160,337	\$ 569,016

Administration Department													
City Administrator - JC	\$ 6,000	payperiod	156,000	9,672	2,262	11%	7,755	27,000	1,749	533	15,912	64,883	220,883
Finance Director - Vacant			-	-	-	-	-	-	-	-	-	-	-
Accounting Tech - CP	\$ 2,900	payperiod	75,398	4,675	1,093	10%	7,050	20,436	1,178	418	5,572	40,422	115,820
Accounting Tech + City Clerk - RB	\$ 3,131	payperiod	81,398	5,047	1,180	10%	7,050	27,000	545	418	8,303	49,543	130,941
Code Enforcement - Vacant	\$ -	payperiod	-	-	-	-	-	-	-	-	-	-	-
Subtotal			312,796	19,393	4,536	31%	21,855	74,436	3,472	1,368	29,787	154,847	467,643
Overtime/extra meetings		hr.	-	-	-	0%	-	-	-	-	-	-	-
Total Administration Department			312,796	19,393	4,536	31%	21,855	74,436	3,472	1,368	29,787	154,847	467,643
TOTAL SALARIES			\$ 721,475	\$ 44,731	\$ 10,461	100%	\$ 69,090	\$ 121,617	\$ 5,741	\$ 2,987	\$ 60,556	\$ 315,185	\$ 1,036,660

CONTRACT PROFESSIONALS & COUNCIL COMPENSATION

City Engineer - Bennett Engineering	\$140.00	hr.	\$ 80,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	\$ 80,000
Planning Services	\$175.00	hr.	\$ 60,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	\$ 60,000
Code Enforcement Services	-	mo.	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-
City Attorney - Greg Einhorn	\$4,000.00	mo.	\$ 48,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	\$ 48,000
City Finance - Roy Seller	\$3,000.00	hr.	\$ 36,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	\$ 36,000
City Council (\$300/mo/pp)	\$300.00	mo.	\$ 18,000.00	\$ 1,116.00	\$ 261.00	1.00%	\$ 705.00	N/A	N/A	N/A	N/A	\$ 2,082.00	\$ 20,082
Planning Commissioners (none)	\$0.00	mo.	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-
TOTAL Contract Professionals and Council			\$ 242,000	\$ 1,116	\$ 261	1%	\$ 705	\$ -	\$ -	\$ -	\$ -	\$ 2,082	\$ 246,164
Total													1,282,823.61

FY 2025-2026

Employee Cost Allocations by Fund (or service)

Salary Allocation

	Administrator + AR	AP	Admin Assist Code Enforce	Public Works	City Council
Total Salaries	\$ 231,398	\$ 81,398	\$ 48,152	\$ 360,527	\$ 18,000
Total Taxes & Benefits	\$ 105,305	\$ 49,543	\$ 25,720	\$ 134,617	\$ 2,082

Total \$ 739,475
Total \$ 317,267
\$ 1,056,742 includes payroll taxes, insurance & Admin OT

	Sewer	Water	Electric	Public Benefits	City Admin	Totals
030-4460-1010	040-4710-1010	050-4720-1010	051-4721-1010	010-4120-1010		
16.2%	16.2%	52.0%	3.0%	12.6%		100.0%
Salaries	\$ 37,486	\$ 37,486	\$ 120,327	\$ 6,942	\$ 29,156	\$ 231,398
Taxes & Benefits	\$ 17,059	\$ 17,059	\$ 54,758	\$ 3,159	\$ 13,268	\$ 105,305

Administrator + AR

	Sewer	Water	Electric	Planning	City Admin	Totals
030-4460-1010	040-4710-1010	050-4720-1010	010-4160-1010	010-4120-1010		
12.0%	12.0%	29.9%	5.0%	41.1%		99.9%
Salaries	\$ 9,751	\$ 9,751	\$ 24,297	\$ 4,070	\$ 33,455	\$ 81,325
Taxes & Benefits	\$ 5,935	\$ 5,935	\$ 14,788	\$ 2,477	\$ 20,362	\$ 49,498

AP

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

PW & Code Enforce

	Sewer	Water	Electric	Parks	Gas Tax	Street (LTF)	Street Maint GF	CFD NBE	Totals
030-4460-1020	040-4710-1020	050-4720-1020	010-4610-1020	022-4412-1020	080-4412-1020	010-4412-1020	010-4412-1020	200-4290-1020	
25.0%	25.0%	5.0%	14.0%	5.0%	10.0%	12.0%	4.0%		100.0%
Salaries	\$ 90,132	\$ 90,132	\$ 18,026	\$ 50,474	\$ 18,026	\$ 36,053	\$ 43,263	\$ 14,421	\$ 360,527
Taxes & Benefits	\$ 33,654	\$ 33,654	\$ 6,731	\$ 18,846	\$ 6,731	\$ 13,462	\$ 16,154	\$ 5,385	\$ 134,617

Public Works Department

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

City Council

CONSULTANT CONTRACT ALLOCATION

FY 2025-2026 Budget -- City of Biggs

Bennett Engineering Services

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

Planner

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

Greg Einhorn, City Attorney

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

Roy Seiler, City Accounting Consultant

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

\$ 129,000

Consultant Allocation

City of Biggs Organizational Chart 2025-2026

