

City of Biggs Budget 2009-10

This presentation of the budget is intended to provide a summarized, user-friendly reference document. It represents the City's revenue and spending plan based upon best available data as of the adoption of the budget (June 19, 2009).



Following the organization chart is the 2008-09 budget summary, with best available data as of June 2009, shown as a cash history. Listed are all active City funds and their beginning and ending cash balances. These ending fund balances become the beginning fund balances for the 2009-10 budget.

The "Overall Summary of 2009-10 Budget" is the basic one-page "snapshot" look at the budget. Obsolete funds are closed and eliminated from this summary, and like funds are categorized together for presentation purposes. Reserve and fiduciary funds are shown individually under the general Fund, and incorporated into the budget as a combined line item under the General Fund, labeled "Special Reserve and Fiduciary Funds."

Biggs' budget cannot be described as balanced for FY10. With no electric rate increase to cover the shortfall between reduced revenues and increased costs, the budget gap is clearly apparent and significant. A large gap in 08-09 between construction project payables and receivables is closed in 09-10, but the fundamental General Fund problem remains. \$400,000 in tax revenues cannot cover \$850,000 in public safety costs.

Capital projects in progress are producing for the city remarkably renewed sewer, waterline, well, and paved road capacity, as well as new storm drains and sidewalks. Capital projects being planned to start within the next 18 months include a new wastewater treatment plant and a new bridge at Sixth Street over Hamilton Slough.

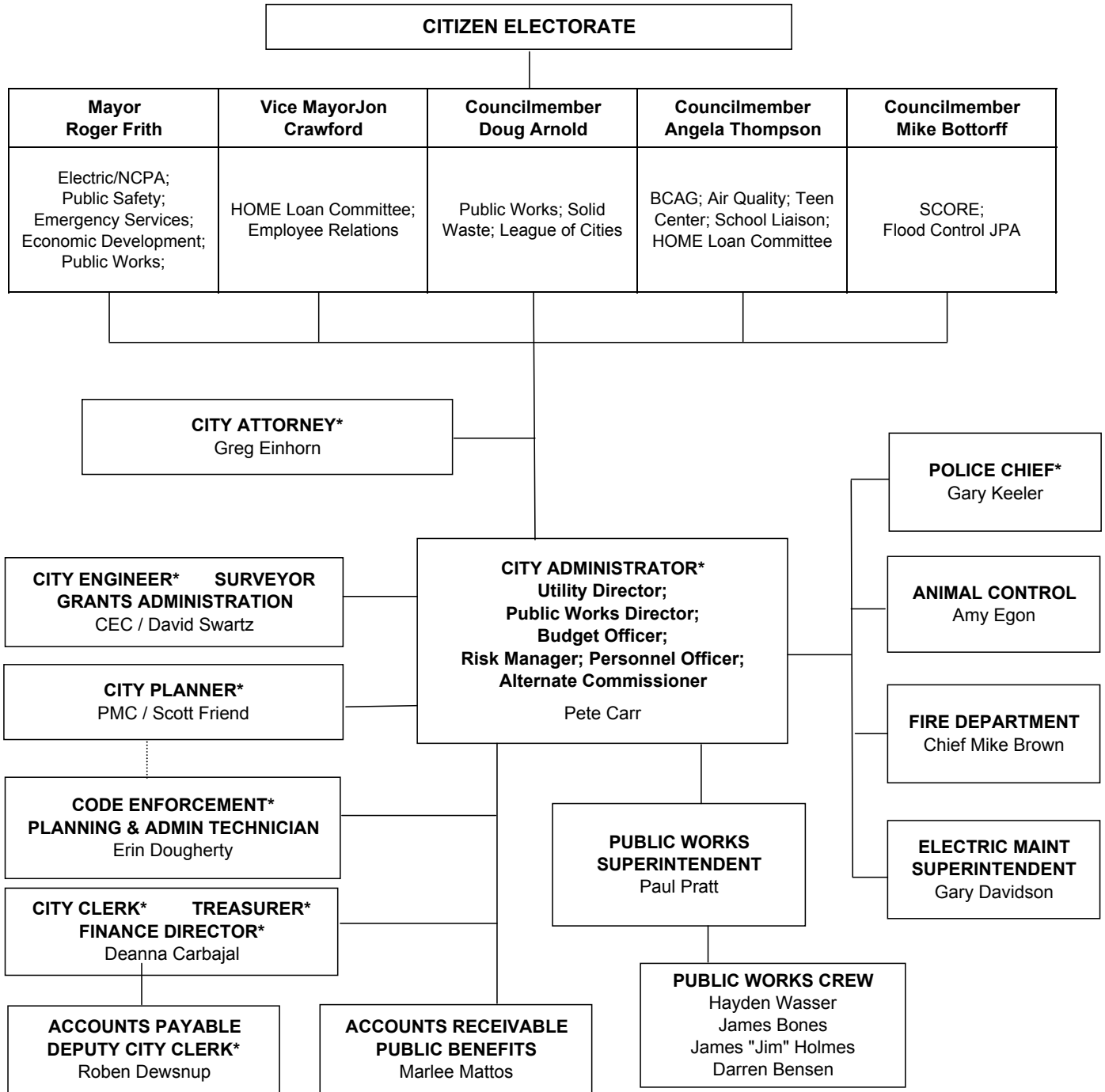
Additional detail including line-by-line historical and current fund and account data is available on request. The third-party audit of fiscal year 08-09 is scheduled for November 2009.

Biggs' fiscal year runs July 1 thru June 30.

Questions and comments about this document may be directed to the City Administrator or the Director of Finance.

Peter R. Carr
City Administrator
City of Biggs

City of Biggs Budget 2009-10



* = appointed by Council

CASH HISTORY OF 2008-09 BUDGET

Fund Account or Object #	Description	July 1 '08 Beg Cash Bal Audited	Estimated Revenue 08-09	Estimated Expenses 08-09	Operating Surplus (Deficit)	Transfers In	Transfers Out	June 30 '09 End Cash Bal Estimated
GENERAL FUND								
010	General Operating Fund	171,007	468,758	695,355	(226,597)	156,576		100,986
11-999	Reserve Funds (details below)	264,001	58,288	55,377	2,911			266,912
31-39	Development Impact Fees	24,027	406	0	406			24,433
214	General Plan Update	(101,243)	56,287	91,682	(35,395)			(136,638)
22	Combined Gas Tax (HUTA)	15,960	29,771	36,418	(6,647)			9,313
27	Prop 42 Congestion Relief	0	15,306	0	15,306			15,306
080	TDA / LTF - Street Maint.	7,773	46,155	62,562	(16,407)			(8,634)
085	Prop 1B - Road Maint	359,377	0	356,501	(356,501)			2,876
090	TDA / STA - Transit	0	6,303	5,932	371			371
092	RSTP (State Exchange)	10,174	11,437	4,559	6,878			17,052
Total General Fund		751,076	692,711	1,308,386	(615,675)	156,576	0	291,977
SPECIAL RESERVE AND FIDUCIARY FUNDS (included in General Fund above)								
011	Building & Equipment Reserve	99,444	1,804	228	1,576			101,020
012	Fire Engine Replacement Reserve	57,992	2,526	0	2,526			60,518
013	Bridge Replacement Reserve	4,397	329	0	329			4,726
014	Regional Detention Basin Reserve	15,919	296	0	296			16,215
015	Equipment Replacement Fund	38,760	722	1,167	(445)			38,315
145	1939 Firetruck Restoration	6,315	1,611	2,982	(1,371)			4,944
999	Pass-thru accounts	41,174	51,000	51,000	0			41,174
Total Reserve & Fiduciary Funds		264,001	58,288	55,377	2,911	0	0	266,912
PROJECT AND PROGRAM FUNDS								
075	CalTrans SR2S #4	12,847	128	19,424	(19,296)			(6,449)
076	TEA 04	(23,701)	(373)	0	(373)			(24,074)
078	05 SR2S Improvements Project	(23,188)	414	122,922	(122,508)			(145,696)
095	05 TEA Improvements Project	(16,882)	0	174,820	(174,820)			(191,702)
125	04 HOME Grant	(52,118)	405	0	405			(51,713)
126	HOME 2007	1,090	108,324	110,026	(1,702)		487	(1,099)
130	OES/FEMA	0	0	0	0			0
131	CalTrans 6th St Bridge Rehab	8,027	0	40,000	(40,000)			(31,973)
165	CDBG Misc Revenue	24,260	275	0	275		0	24,535
170	94-CDBG Program Inc (HR & ED)	55,415	27,816	44,925	(17,109)		700	37,606
172	07-CDBG PTA Dwnntn ED Plan	0	7,984	31,551	(23,567)			(23,567)
173	07-CDBG PTA (WWTP Plan)	0	23,389	35,000	(11,611)			(11,611)
174	Downtown Visual Plan II (Tri-C)	0	0	0	0			0
175	Housing Element PTA (PMC)	0	0	0	0	350		350
176	Library ADA Design	0	0	0	0	350		350
196	old CDBG HOME & well	(45,068)	0	0	0			(45,068)
197	CDBG Storm Drain Project	(55,785)	65,020	137,310	(72,290)	0		(128,075)
Total Special Funds		(115,103)	233,382	715,978	(482,596)	700	1,187	(598,186)
ENTERPRISE FUNDS and CAPITAL IMPROVEMENT FUNDS								
Enterprise Operating Funds								
030	Sewer Operating Fund	23,391	213,151	225,783	(12,632)			10,760
040	Water Operating Fund	19,953	350,258	127,510	222,749		168,011	74,691
050	Electric Operating Fund	926,020	2,346,157	2,581,562	(235,405)		197,089	493,526
060	Solid Waste Operating Fund	114,545	138,216	145,090	(6,874)		98,000	9,671
Total Enterprise Operating Funds		1,083,909	3,047,782	3,079,944	(32,162)	0	463,100	588,647
Enterprise Improvement Funds								
105	Sewer Improvement Fund	266,151	62,900	149,073	(86,173)			179,978
042	Water Facilities Project Trust Fund	238,310	3,847	0	3,847	112,379	240,390	114,146
044	Water Acquisition & Replacement	76,747	139,425	445,698	(306,273)	678,390		448,864
110	Water Improvement Fund	348,585	39,305	18,440	20,865		359,028	10,422
112	Water Project Reserve Fund	43,580	742	0	742	115,660		159,982
100	Electric Improvement Fund	116,730	1,453	4,681	(3,228)			113,502
051	Public Benefits	42,426	50,000	46,421	3,579			46,005
Total Improvement Funds		1,132,529	297,672	664,313	(366,641)	906,429	599,418	1,072,899
Total Enterprise and Improvement Funds		2,216,438	3,345,454	3,744,257	(398,803)	906,429	1,062,518	1,661,546
GRAND TOTAL ALL FUNDS		2,852,411	4,271,547	5,768,621	(1,497,074)	1,063,705	1,063,705	1,355,337

Unrestricted Reserves	\$1,400,775	\$862,823
Unrestricted Uncommitted	\$837,147	\$862,823

OVERALL SUMMARY OF 2009-10 BUDGET

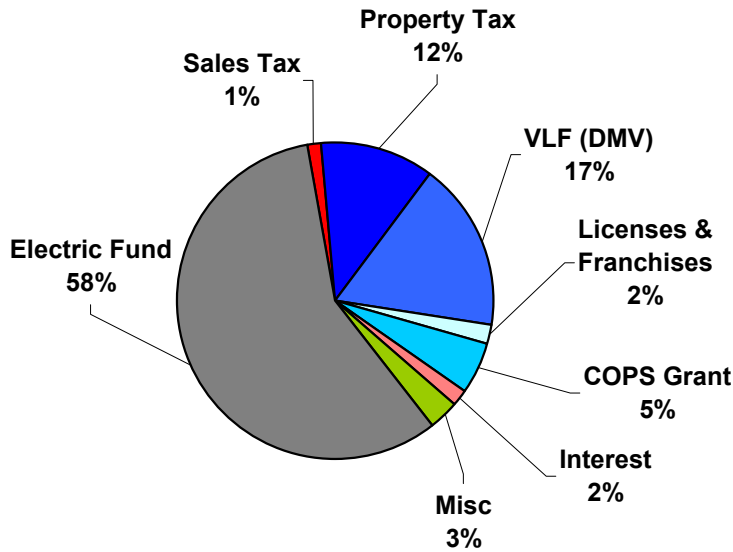
Fund Account or Object #	Description	Avail Cash Begin Balance	Expected Revenue FY 09/10	Proposed Expenses FY 09/10	Operating Surplus (Deficit)	Transfers In	Transfers Out	Avail Cash Ending Balance
GENERAL FUND								
010	General Operating Fund	100,986	575,289	644,622	(69,333)	70,533		102,186
11-999	Reserve Funds (detail below)	266,912	119,985	112,000	7,985			274,897
31-39	Development Impact Fees	24,433	142,550	0	142,550			166,983
214	General Plan Update	(136,638)	(1,000)	29,000	(30,000)			(166,638)
22	Combined Gas Tax (HUTA)	9,313	24,000	47,926	(23,926)			(14,613)
27	Prop 42 Congestion Relief	15,306	16,949	16,884	65			15,371
080	TDA / LTF - Street Maint.	(8,634)	38,232	49,630	(11,398)			(20,032)
085	Prop 1B - Road Maint	2,876	0	0	0			2,876
090	TDA / STA - Transit	371	5,044	5,044	0			371
092	RSTP (State Exchange)	17,052	11,500	15,156	(3,656)			13,396
	General Fund Total	291,977	932,549	920,261	12,288	70,533	0	374,798
SPECIAL RESERVE & FIDUCIARY FUNDS (included in General Fund above)								
011	Building & Equipment Reserve	101,020	1,500	0	1,500			102,520
012	Fire Engine Replacement Reserve	60,518	2,500	0	2,500			63,018
013	Bridge Replacement Reserve	4,726	1,385	0	1,385			6,111
014	Regional Detention Basin Reserve	16,215	300	0	300			16,515
015	Equipment Replacement Fund	38,315	700	0	700			39,015
145	1939 Firetruck Restoration	4,944	1,600	0	1,600			6,544
999	Other Misc and Pass-thru	41,174	112,000	112,000	0			41,174
	Total Special Reserve & Fiduciary Funds	266,912	119,985	112,000	7,985	0	0	274,897
PROJECT AND PROGRAM FUNDS								
075	CalTrans SR2S #4	(6,449)	25,500	2,600	22,900			16,451
076	TEA 04	(24,074)	26,000	0	26,000			1,926
078	05 SR2S Improvements Project	(145,696)	416,700	234,669	182,031			36,335
095	05 TEA Improvements Project	(191,702)	319,000	140,860	178,140			(13,562)
125	04 HOME Grant	(51,713)	0	0	0			(51,713)
126	HOME 2007	(1,099)	488,885	487,307	1,578			479
130	OES/FEMA	0	0	0	0			0
131	CalTrans 6th St Bridge Rehab	(31,973)	610,149	648,624	(38,475)			(70,448)
165	CDBG Misc Revenue	24,535	300	0	300			24,835
170	94-CDBG Grant HR	37,606	7,500	0	7,500			45,106
172	07-CDBG PTA (Dwntn ED Plan)	(23,567)	24,165	0	24,165			598
173	07-CDBG PTA (WWTP Plan)	(11,611)	11,611	0	11,611			0
174	Downtown Visual Plan II (Tri-C)	0	35,000	35,000	0			0
175	Housing Element PTA (PMC)	350	35,000	35,350	(350)			0
176	Library ADA Design	350	35,000	35,350	(350)			0
196	old CDBG HOME & well	(45,068)	0	0	0			(45,068)
197	CDBG Storm Drain Project	(128,075)	0	0	0			(128,075)
	Total Project and Program Funds	(598,186)	2,034,810	1,619,760	415,050	0	0	(183,136)
ENTERPRISE FUNDS								
Enterprise Operating Funds								
030	Sewer Operating Fund	10,760	214,000	214,500	(500)			10,259
040	Water Operating Fund	74,691	367,748	229,928	137,820		97,820	114,691
050	Electric Operating Fund	493,526	2,351,100	2,326,980	24,120		70,533	447,113
060	Solid Waste Operating Fund	9,671	139,687	139,697	(10)			9,661
	Total Operating Funds	588,647	3,072,535	2,911,105	161,430	0	168,353	581,724
Enterprise Improvement Funds								
105	Sewer Improvement Fund	179,978	243,464	76,552	166,912			346,890
042	Water Facilities Project Trust Fund	114,146	3,800	0	3,800	84,213	197,719	4,440
044	Water Acquisition & Replacement	448,864	823,312	1,138,974	(315,662)	197,719	0	330,921
110	Water Improvement Fund	10,422	38,100	25,808	12,292		9,930	12,784
112	Water Project Reserve Fund	159,982	700	0	700	23,537		184,219
100	Electric Improvement Fund	113,502	1,400	0	1,400			114,902
051	Public Benefits	46,005	50,300	64,654	(14,354)			31,651
	Total Improvement Funds	1,072,899	1,161,076	1,305,987	(144,911)	305,469	207,649	1,025,807
	Total Enterprise Funds	1,661,546	4,233,611	4,217,092	16,519	305,469	376,002	1,607,532
GRAND TOTAL ALL FUNDS		1,355,337	7,200,970	6,757,114	443,856	376,002	376,002	1,799,193

Unrestricted Reserves \$862,823
 Unrestricted Uncommitted \$633,145

\$797,296
 \$797,296

City of Biggs Budget 2009-10

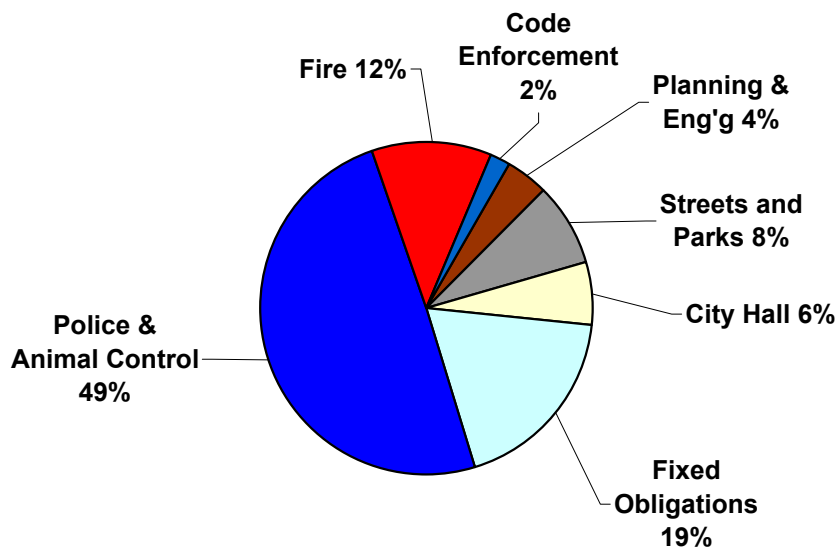
Where does the General Fund Money Come From?



General Fund revenue is shown including support from the Electric Fund

Sales, Property and VLF tax revenue + COPS grant = \$380k.

Where does the General Fund Money Go?



Public Safety = \$873, approximately twice the revenue designed for it.

Other funds are also used for street maintenance.

Fund 10 -- General Operating Fund

The General Fund is the City's most basic fund. It captures local revenue from property and sales taxes as well as DMV fees and other licenses, fees and fines. It pays for basic government services including police, fire, animal control, planning, some legal and engineering expenses, and a portion of street maintenance.

Biggs' General Fund was for many years primarily funded and balanced by a substantial annual direct transfer from the Electric Fund (Fund 50). Starting in FY08-09, substantial cost allocations to the electric fund reduce required amount of the annual transfer into the General Fund.



In FY 08-09 the City completed its Municipal Services Review and started a General Plan Update. As of July 1 the Update project is temporarily suspended pending budget issues.	In FY 09-10 the City will continue excellence in essential services while exploring more cost effective ways to provide those services. Revenues are at risk state raiding.
---	---

REVENUES General Operating Fund	Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
Property Taxes	139,405	129,137	128,672
Franchises	11,726	14,000	16,000
Sales & Use Taxes	10,190	14,035	13,500
State COPS Grant (Police Use Only)	100,000	55,700	55,700
Business Licenses	6,517	6,006	6,000
Animal Licenses	591	1,246	900
Interest Earned (Bank and LAIF)	84,305	19,724	19,300
State Motor Vehicle In Lieu Tax	182,199	183,397	183,397
Insurance Dividend (SCORE)	21,386	-	10,000
Recycling Grant	5,000	5,000	5,000
Sale of Surplus Assets	-	6,287	102,000
Electric Meter Charges	22,640	26,143	27,000
Miscellaneous Revenues	32,186	8,083	7,820
Total General Fund Revenues -- stand alone	616,145	468,758	575,289
Transfer In (from Electric Operating Fund)	1,181,628	156,089	70,533
Total General Operating Fund Revenues	\$ 1,797,773	\$ 624,847	\$ 645,822

EXPENSES General Operating Fund	Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
Administration & City Council	76,218	81,390	112,217
Legal (5% here, 95% allocated)	37,607	4,800	2,340
Police (40% of cost here, 60% to Electric)	678,667	276,559	272,726
Animal Control (40%, 60%)	23,113	24,285	10,428
Fire (40%, 60%)	162,865	55,747	62,900
Public Works -- Bldgs, Streets and Parks	229,815	162,519	131,111
Planning	142,960	68,047	48,401
Engineering	44,960	22,008	4,500
Total General Operating Fund Expenses	\$ 1,396,205	\$ 695,355	\$ 644,622

Funds 11-15, 115, 214 -- Special Reserves and Fiduciary Funds

For audit and financial statement purposes, certain reserve funds are accounted as part of the General Fund. These are funds set aside as reserves for specific future purposes, and kept separate for integrity of fund tracking.

There are not specified sources for most of these funds, although they do earn their own interest income. Fund 11 is for city hall and other city buildings. 15 is for public works-related equipment including vehicles and major maintenance equipment. 115 is for capital outlays on the Public Works facility.



In FY 08-09 the City did not use Funds 11-15 or 115. Fund 214 was used for the General Plan Update, into which one contribution was made and from which numerous expenses were paid. 999 is simply a pass-thru billing fund.

No expenditures are anticipated in this category except all reserves from Fund 13 to help pay for the cost of the Sixth Street bridge replacement.

REVENUES		Actual	Projected	Budget
Sub-General Funds		FY 07/08	FY 08/09	FY 09/10
	11-15: no revenue	-	-	-
12	Fire Engine Replacement	15,408	7,288	7,985
214	General Plan Update	(3,309)	56,287	(1,000)
Total Revenue Sub-General Funds		\$ 12,099	\$ 114,521	\$ 118,985

EXPENSES		Actual	Projected	Budget
Sub-General Funds		FY 07/08	FY 08/09	FY 09/10
11	Building & Facilities	15,288	228	-
12	Fire Engine Replacement	-	-	-
13	Bridge Reserve	-	-	-
14	Regional Detention Basin	-	-	-
15	Equipment Replacement Fund	3,752	1,167	-
115	Public Works Building	-	-	-
214	General Plan Update	18,035	91,682	29,000
999	Other Misc and pass-thru	50,946	112,000	112,000
Total Expenses Sub-General Funds		\$ 88,021	\$ 205,077	\$ 141,000

Funds 22, 27, 80, 85, 90-92 -- Street Maintenance Funds

For budget presentation purposes, these funds are shown together. Each is the City's share of a State-collected tax or bond revenue. Funds are used for current street cleaning, repaving, striping, and other maintenance.

Fund 90 is used in its entirety to meet the City's share obligation for B-Line bus service.



In FY 08-09 the City used the \$400,000 of Prop 1B money received into Fund 85 to repave portions of several streets. The other funds shown here augmented the sidewalk project and ongoing street maintenance needs.

In FY 08-09 the City will use the \$400,000 of Prop 1B money received into Fund 85 to repave portions of seven streets. The other funds shown here will also continue to augment ongoing General Fund street maintenance needs.

REVENUES		Actual	Projected	Budget
Street Maintenance Funds		FY 07/08	FY 08/09	FY 09/10
22	Gas Tax Funds Combined ¹	33,450	29,771	24,000
27	Prop 42 Road Maint	1,401	15,306	16,949
80	TDA/LTF Local Transportation Funds	57,416	46,155	38,232
85	Prop 1B Street Maintenance ²	402,875	-	-
90	TDA/STF Transit	24,168	6,303	5,044
92	RSTP Reg Surface Transp Program	10,174	11,437	11,500
Total Revenue Street Maintenance Funds		529,484	108,972	95,725

EXPENSES		Actual	Projected	Budget
Street Maintenance Funds		FY 07/08	FY 08/09	FY 09/10
22	Gas Tax Funds Combined ¹	256,874	36,418	47,926
27	Prop 42 Road Maint	-	-	16,884
80	TDA/LTF Local Transportation Funds	16,587	62,562	49,630
85	Prop 1B Street Maintenance ²	43,499	356,501	-

Funds 30 and 105 -- Sewer Funds

Fund 30 provides daily operation of the City's subterranean sewage collection system with lift stations, as well as the daily operation of the wastewater treatment plant (WWTP). One full-time employee is dedicated to sewer and water operations, augmented by other Public Works and engineering assistance as needed. One Public Works employee is engaged in on-the-job training in water and wastewater operations for 20% of his time.



Fund 105 provides a long-term reserve for new or replacement capital equipment, upgrades to subterranean infrastructure, studies and projects to upgrade the treatment facility.

<p>Operations funds are barely balanced between revenue from fees and daily operating expenses. The improvement fund was partly used in 08/09 to produce a plan for upgrading the City's WWTP.</p>	<p>There has not been an increase to sewer fees in several years, while compliance requirements continue to drive operating costs upward. City is seeking federal funding assistance for a new WWTP, a multi-million dollar project that is expected to require increased sewer user rates.</p>
--	---

REVENUES Sewer Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
030	Sewer Operating Fund	209,801	213,151	214,000
105	Sewer Improvement Fund	73,978	62,900	243,464
Total Revenues Sewer Funds		283,779	276,051	457,464

EXPENSES Sewer Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
030	Sewer Operating Fund	241,320	225,783	214,500
105	Sewer Improvement Fund	34,333	149,073	76,552
Total Expenses Sewer Funds		275,653	374,856	291,052

Funds 40, 42, 44, 110, 112 -- Water Funds

Fund 40 provides daily operation of the City's wells for freshwater drinking, irrigation, and other customer uses for water. The City operates two wells normally, with an elevated water tank to add pressure and storage. One additional well can be operated in a fire fighting emergency. One full-time employee is dedicated to sewer and water operations, augmented by other public works employees. Nearly 63% of revenue from water rates is used to pay debt service on the USDA-funded water improvement project loan.



After an adjustment to water fees in 2005, water utility revenue has been keeping pace with costs. Project debt service payments began 1st year. Fund 112 is established to build a reserve for future water system upgrade projects.

Meters installed on 375 homes and businesses in 2007-08 became the basis for customer bills part way through the fiscal year. It is expected that eventually all customers will have metered water.

REVENUES Water Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
040	Water Operating Fund*	335,638	350,258	367,748
042	Water Trust Fund	138,885	116,226	88,013
044	Water Project Fund**	1,771,710	817,815	1,021,031
110	Water Improvement Fund	46,508	39,305	38,100
112	Water Reserve Fund	15,184	116,402	24,237
Total Revenues Water Funds		2,307,925	1,440,006	1,539,129

EXPENSES Water Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
040	Water Operating Fund	310,948	295,521	327,748
042	Water Trust Fund	102,192	240,390	197,719
044	Water Project Fund	2,149,941	445,698	1,138,974
110	Water Improvement Fund	46,357	377,468	35,738
112	Water Reserve Fund	-	-	-
Total Expenses Water Funds		2,609,438	1,359,077	1,700,178

* 62.7% of revenue from water service charges gets transferred to Fund 42.

** Project fund receives reimbursement and grant proceeds from USDA

Funds 50 and 51 -- Electric Funds

Fund 50 provides daily operation of the City's electric utility. A member of the Northern California Power Association, Biggs' public electric utility provides reliable energy for its customers -- the residents and businesses within the city limits of Biggs. The City maintains partial ownership of electricity generation resources including a geothermal plant at The Geysers in Lake County, and benefits from long-term contracts with the federal government for power from Shasta Dam. The City also purchases and sells additional energy on the open market as needed.



Despite significant electric rate increases in recent years, revenues continue to erode relative to expenses due to abnormal market price volatility, industry regulation, consumer conservation, and fluctuation in load demand by the city's primary industrial customer. FY 09-10 budget assumes no rate adjustment.

Fund 51, the Public Benefits Fund, receives revenue from a State-mandated surcharge on the sale of electricity. The money is used for education and rebate programs to encourage energy efficiency within the City of Biggs.

REVENUES Electric Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
050	Electric Operating Fund	2,231,515	2,346,157	2,351,100
051	Public Benefits Fund	44,359	50,000	50,300
100	Electric Improvement Fund	-	1,453	1,400
Total Revenues Electric Funds		2,275,874	2,397,610	2,402,800

EXPENSES Electric Funds		Actual FY 07/08	Projected FY 08/09	Budget FY 09/10
050	Electric Operating Fund	2,935,396	2,778,651	2,397,513
051	Public Benefits Fund	57,617	46,421	64,654
100	Electric Improvement Fund	-	4,681	-
Total Expenses Electric Funds		2,993,013	2,829,753	2,462,167