

City of Biggs Budget 2008-09

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 16, 2008) and amended to include the electric rate adjustment approved July 21, 2008.



Following the organization chart is the 2007-08 budget summary, with best available data as of June 2008, shown as a cash history. Listed are all City funds and their beginning and ending cash balances. These ending cash balances become the beginning cash balances for the 2008-09 budget.

The "Overall Summary of 2008-09 Budget" is the basic one-page "snapshot" look at the budget. Obsolete funds are closed and eliminated from this summary, and several like funds are combined for presentation purposes. Reserve and fiduciary funds are shown individually toward the bottom of the page, and incorporated into the budget as a combined line item under the General Fund, labeled "Sub-General Funds -- Reserves."

Biggs's budget is essentially balanced for fiscal year 07-08 with \$400,000 received but not spent in Prop 1B funds, and a large portion of the City's previously planned and set aside \$641,000 expended on paving in conjunction with the waterline and storm drain construction projects.

Fiscal year 08-09 is expected to be more constrained by rapid escalation of energy costs, combined with continued significant increases in public safety costs. Construction of new sidewalks, curbs and gutters along with repaving of several streets will add to the City's safety, functionality and appearance. Aggressive efforts will be made this year to build a stable financial future through new economic development projects and an updated General Plan.

Additional details including line-by-line historical and current fund and account data is available on request. Fiscal year 07-08 actual end-of-year closeout data will be presented to the City Council in October 2008 as a supplemental budget presentation. The third-party audit of fiscal year 07-08 is scheduled for November 2008.

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

CASH HISTORY OF 2007-08 BUDGET

Fund Account or Object #	Description	June 30 '07 Beg Cash Bal Audited	Estimated Revenue 07-08	Estimated Expenses 07-08	Operating Surplus (Deficit)	Transfers In	Transfers Out	June 30 '08 End Cash Bal Estimated
GENERAL FUND								
010	General Operating Fund	(169,019)	576,599	1,354,298	(777,699)	1,056,707	(9,989)	100,000
11-15,115, 145	Sub-Gen Funds -- Reserve	221,588	3,610	6,500	(2,890)	6		218,704
214	General Plan Update	(81,068)	0	6,624	(6,624)	0		(87,692)
	General Fund Total	(28,499)	580,209	1,367,422	(787,213)	1,056,713	(9,989)	231,012
SPECIAL FUNDS								
22	Combined Gas Tax (HUTA)	50,964	43,500	62,478	(18,978)		(30,153)	1,833
31-39	Development Impact Fees	15,309	5,136	0	5,136			20,445
070	Park Grant (Family Park)	(31,901)	0	1,005	(1,005)	32,906		0
075	CalTrans SR2S #4	(54,755)	22,102	19,809	2,293	52,462		0
076	TE 04	(79,556)	0	18,227	(18,227)	74,384		(23,399)
077	DELETE	(33,156)	0	0	0	33,156		0
078	05 SR2S Improvements Project	(23,350)	0	40,500	(40,500)	31,150		(32,700)
080	TDA / LTF - Street Maint.	315,067	59,065	9,708	49,357		(349,227)	15,197
085	Prop 1B - Road Maint	0	400,000	0	400,000			400,000
090	TDA / STA - Transit	3,398	18,504	4,403	14,101		(13,081)	4,418
092	STIP	21,539	10,165	0	10,165		(21,539)	10,165
094	TEA Exchange	6,035	0	0	0			6,035
095	05 TEA Improvements Project	(20,242)	0	0	0	20,242		0
096	CLEEP	(9,989)	0	0	0	9,989		0
125	04 HOME Grant	(94,374)	54,390	7,967	46,423			(47,951)
126	HOME 2007	0	0	0	0			0
130	OES/FEMA	12,210	2,500	2,500	0		(12,210)	0
131	CalTrans 6th St Bridge Rehab	0	0	2,716	(2,716)			(2,716)
135	Prop 50 Bond Act	(55)	0	0	0	55		0
150	82-CDBG Fund	4,576	0	0	0		(4,576)	0
160	1986 CDBG	26,019	0	0	0		(26,019)	0
165	CDBG Misc Revenue	434,188	58,498	0	58,498	150,313	(552,931)	90,068
170	94-CDBG Program Inc (HR & ED)	186,567	58,976	77,109	(18,133)		(107,434)	61,000
171	06-07 CDBG PTA	(2,956)	560	0	560	2,396		0
172	07-CDBG PTA Dwnnt ED Plan	0	350	2,271	(1,921)			(1,921)
173	07-CDBG PTAE - 3123 (WWTP Plan)	0	0	0	0			0
185	1988 Water STBG	(529)	0	0	0	529		0
190	2001 Sewer PTA	74	0	0	0		(74)	0
195	CDBG Housing Element	(14,446)	0	0	0	14,446		0
196	CDBG HR (outst loans)	(45,068)	0	0	0			(45,068)
197	CDBG Storm Drain Project	(28,916)	1,138,628	1,135,057	3,571			(25,345)
198	05 PTA Income Survey Grant	6,698	0	0	0			6,698
199	05-CDBG Econ Dev Grant	(7,593)	35,750	12,900	22,850			15,257
201-213, 215-217	Pass-thru accounts	33,525	50,946	0	50,946			84,471
	Total Special Funds	669,283	1,959,070	1,396,650	562,420	422,028	(1,117,244)	536,487
ENTERPRISE FUNDS and CAPITAL IMPROVEMENT FUNDS								
Enterprise Operating Funds								
030	Sewer Operating Fund	(81,725)	216,084	250,698	(34,614)	145,680		29,341
040	Water Operating Fund	(3,388)	196,403	173,533	22,870			19,482
042	Water Facilities Project Trust Fund	201,617	28,351	0	28,351		(102,192)	127,776
044	Water Acquisition & Replacement	(425,795)	1,776,359	2,324,549	(548,190)	743,192		(230,793)
050	Electric Operating Fund	1,667,037	2,153,569	1,799,340	354,229		(992,508)	1,028,758
060	Solid Waste Operating Fund	114,852	134,909	138,525	(3,616)			111,236
	Total Enterprise Operating Funds	1,472,598	4,505,675	4,686,644	(180,969)	888,872	(1,094,700)	1,085,801
Improvement Funds								
051	Public Benefits	53,822	44,331	39,132	5,199			59,021
100	Electric Improvement Fund	115,651	4,627	0	4,627			120,278
105	Sewer Improvement Fund	359,832	56,902	16,419	40,483		(145,680)	254,635
110	Water Improvement Fund	315,395	28,097	10,000	18,097			333,492
112	Water Project Reserve Fund	28,397	13,921	0	13,921			42,318
	Total Improvement Funds	873,097	147,878	65,551	82,327	0	(145,680)	809,744
	Total Enterprise and Improvement Funds	2,345,695	4,653,553	4,752,195	(98,642)	888,872	(1,240,380)	1,895,545
RESERVE & FIDUCIARY FUNDS								
011	Building & Equipment Reserve	101,943	2,000	6,500	(4,500)			97,443
012	Fire Engine Replacement Reserve	53,646	700	0	700			54,346
013	Bridge Replacement Reserve	6,053	80	0	80			6,133
014	Regional Detention Basin Reserve	15,207	150	0	150			15,357
015	Equipment Replacement Fund	40,666	600	0	600			41,266
115	Public Works Bldg	(6)	0	0	0	6		0
145	1939 Firetruck Restoration	4,079	80	0	80			4,159
	Total Reserve & Fiduciary Funds	221,588	3,610	6,500	(2,890)	6	0	218,704
	GRAND TOTAL ALL FUNDS	2,986,479	7,192,832	7,516,268	(323,436)	2,367,613	(2,367,613)	2,663,043

OVERALL SUMMARY OF 2008-09 BUDGET

Fund Account or Object #	Description	Avail Cash Begin Balance	Expected Revenue FY 08/09	Proposed Expenses FY 08/09	Operating Surplus (Deficit)	Transfers In July 08	Transfers Out July 08	Avail Cash Ending Balance
GENERAL FUND								
10	General Operating Fund	100,000	564,226	704,226	(140,000)	156,089	0	116,089
11-15,115,145	Sub-Gen Funds -- Reserves	218,704	115,610	112,000	3,610	0	0	222,314
214	General Plan Update	(87,692)	245,000	288,308	(43,308)	0	0	(131,000)
	General Fund Total	231,012	924,836	1,104,534	(179,698)	156,089	0	207,403
SPECIAL FUNDS								
22, 80-92	Road Maintenance Funds	431,613	115,148	563,571	(448,423)			(16,810)
31-39	Development Impact Fees	20,445	142,680	0	142,680			163,125
76-78, 94, 95	Sidewalks - SR2S - TEA	(50,064)	759,099	674,000	85,099			35,035
125, 126	04 HOME Grant	(47,951)	600,000	600,000	0			(47,951)
131	CalTrans 6th St Bridge Rehab	(2,716)	610,149	689,202	(79,053)			(81,769)
150-172	CDBG Program Income	149,147	45,900	38,357	7,543			156,690
173	07-CDBG PTA (WWTP Plan)	0	35,000	33,600	1,400			1,400
196	CDBG Housing Rehab Closed	(45,068)	0	0	0			(45,068)
197	CDBG Storm Drain Project	(25,345)	113,788	113,788	0			(25,345)
198, 199	05 Inc Survey & Econ Dev Grants	21,955	35,750	35,750	0			21,955
	Total Special Funds	452,016	2,457,514	2,748,267	(290,753)	0	0	161,263
ENTERPRISE FUNDS and CAPITAL IMPROVEMENT FUNDS								
Enterprise Operating Funds								
30	Sewer Operating Fund	29,341	214,000	202,865	11,135			40,476
40	Water Operating Fund	19,482	120,355	119,410	945			20,427
42	Water Facilities Project Trust Fund	127,776	224,591	200,000	24,591			152,367
44	Water Acquisition & Replacement	(230,793)	934,075	934,075	0			(230,793)
50	Electric Operating Fund	1,028,758	2,601,482	2,614,154	(12,672)		(156,089)	859,997
60	Solid Waste Operating Fund	111,236	136,400	135,609	791			112,027
	Total Enterprise Operating Funds	1,085,801	4,230,904	4,206,114	24,790	0	(156,089)	954,502
Improvement Funds								
51	Public Benefits	59,021	46,237	57,578	(11,341)			47,680
100	Electric Improvement Fund	120,278	0	0	0			120,278
105	Sewer Improvement Fund	254,635	56,100	195,014	(138,914)			115,721
110	Water Improvement Fund	333,492	23,270	23,333	(63)			333,429
112	Water Project Reserve Fund	42,318	23,183	0	23,183			65,501
	Total Improvement Funds	809,744	148,790	275,925	(127,134)	0	0	682,610
	Total Enterprise and Improvement Funds	1,895,545	4,379,694	4,482,038	(102,344)	0	(156,089)	1,637,112
RESERVE & FIDUCIARY FUNDS								
11	Building & Facilities Reserve	97,443	2,000	0	2,000			99,443
12	Fire Engine Replacement Reserve	54,346	700	0	700			55,046
13	Bridge Replacement Reserve	6,133	80	0	80			6,213
14	Regional Detention Basin Reserve	15,357	150	0	150			15,507
15	Equipment Replacement Fund	41,266	600	0	600			41,866
115	Public Works Bldg	0	0	0	0			0
145	Total 1939 Firetruck Restoration Fund	4,159	80	0	80			4,239
999	Other Misc and Pass-thru	84,471	112,000	112,000	0			84,471
	Total Reserve & Fiduciary Funds	303,175	115,610	112,000	3,610	0	0	306,785
GRAND TOTAL ALL FUNDS		2,663,043	7,874,044	8,446,839	(572,795)	156,089	(156,089)	2,090,248

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 has traditionally been 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 and other enterprise funds is more accurately identifying the cost of running those enterprises and will reduce required amount of the annual transfer into the General Fund.



In addition to essential services, in FY 07-08 the City used the General Fund to upgrade Rio Bonito Park and to augment storm drain and waterline construction and repaving projects.

In FY 08-09 the City will continue excellence in essential services, complete the Municipal Services Review started in FY 07-08, start the General Plan Update, and plan improvements to Trent Street Park.

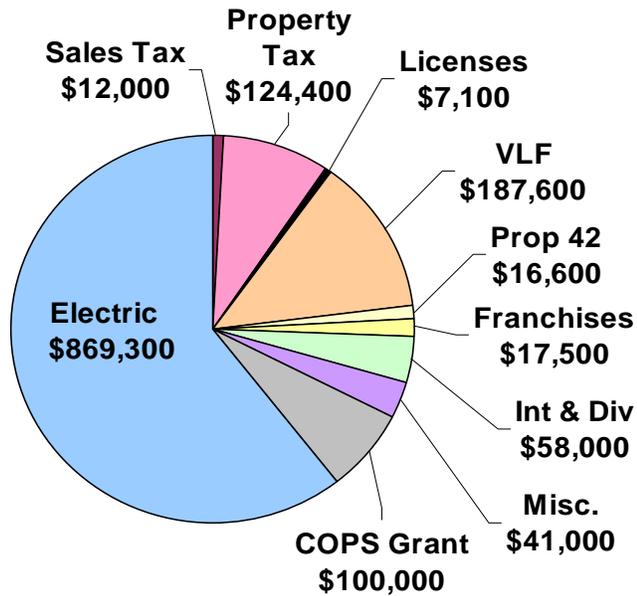
REVENUES General Operating Fund	Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
Property Taxes	127,732	128,605	124,400
Franchises	11,711	14,071	17,500
Sales & Use Taxes	8,844	10,564	12,000
State COPS Grant (Police Use Only)	100,000	100,000	100,000
Business Licenses	6,523	6,566	6,500
Animal Licenses	861	600	600
Code and Law Enforcement Fines	-	-	-
Interest Earned (Bank and LAIF)	32,178	58,086	42,000
House Rental	1,050	-	-
State Motor Vehicle In Lieu Tax	160,722	173,700	187,596
Prop 42 -- Congestion Relief	-	-	16,630
Insurance Dividend (SCORE)	10,300	21,386	16,000
Recycling Grant	5,000	5,000	5,000
Sale of Surplus Assets	-	10	3,000
Electric Meter Charges	22,124	20,544	20,500
Miscellaneous Revenues	18,231	37,467	12,500
Total General Fund Revenues -- stand alone	505,276	576,599	564,226
Transfer In (from Electric Operating Fund)	818,452	738,968	156,089
Total General Operating Fund Revenues	\$ 1,323,728	\$ 1,315,567	\$ 720,315

EXPENSES General Fund	Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
Administration	135,474	75,626	77,560
Legal	45,351	40,209	4,800
Police	549,033	654,418	281,769
Animal Control	23,113	24,285	10,480
Fire	167,622	173,573	71,735
Public Works -- Streets and Parks	168,933	224,499	152,896
Planning	118,090	123,366	87,886
Engineering	35,613	38,322	17,100
Total General Operating Fund Expenses	\$ 1,243,229	\$ 1,354,298	\$ 704,226

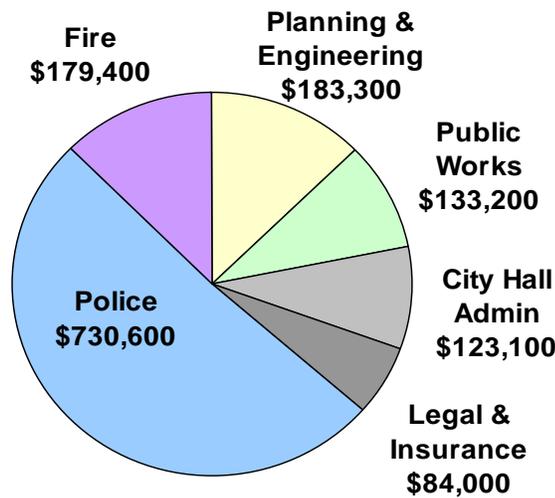
City of Biggs General Fund Revenue and Expenditures 2008-09

These charts show the dependence of the General Fund -- and with it public safety and other essential city services -- on the Electric Fund. These charts represent raw data, before inter-fund allocations of expenses and transfers.

Revenues



Expenditures



Fund 10 -- Sub-General Funds

For audit and financial statement purposes, certain reserve funds are accounted as Sub-General Funds. These are funds collected 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 07-08 the City used Fund 11 to pay for a new HVAC unit: \$6124 after a \$600 rebate for SEER energy rating. A portion of the fire engine rental reimbursement was put into fund 12.

In FY 08-09 the City will begin leasing one replacement Public Works pick-up truck using fund 15. Fund 214 will be used to collect landowner contributions and pay expenses for the General Plan Update.

REVENUES Sub-General Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
	11-15: no revenue	-	-	-
12	Fire Engine Replacement	5,746	4,854	-
214	General Plan Update	-	-	245,000
999	Other Misc and pass-thru		50,946	112,000
Total Revenue Sub-General Funds		\$ 5,746	\$ 55,800	\$ 357,000

EXPENSES Sub-General Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
11	Building & Facilities	-	-	
12	Fire Engine Replacement	-	-	
13	Bridge Reserve	-	-	
14	Regional Detention Basin	-	-	
15	Equipment Replacement Fund	-	-	4,500
115	Public Works Building	-	-	
214	General Plan Update	-	6,624	288,308
999	Other Misc and pass-thru	-	50,946	112,000
Total Expenses Sub-General Funds		\$ -	\$ 57,570	\$ 400,308

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

For budget presentation purposes, these funds are combined. Each is the City's share of a State-collected tax. 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.



B Street at Sixth, circa 1907

In FY 07-08 the City transferred \$641,000 (shown as negative revenues) from several of these and other accounts to Fund 44 to pay for the waterline repaving project. This major project helped catch the City up on years of deferred road maintenance.

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 06/07	FY 07/08	FY 08/09
22	Gas Tax Funds Combined ¹	41,753	13,347	46,200
80	TDA/LTF Local Transportation Funds	64,189	(231,097)	52,145
85	Prop 1B Street Maintenance ²	-	400,000	-
90	TDA/STF Transit	6,133	23,927	6,303
92	STIP Surface Transportation Improvement	11,019	(1,209)	10,500
Total Revenue Street Maintenance Funds		123,094	204,968	115,148

EXPENSES		Actual	Projected	Budget
Street Maintenance Funds		FY 06/07	FY 07/08	FY 08/09
22	Gas Tax Funds Combined ¹	22,687	62,478	43,900
80	TDA/LTF Local Transportation Funds	11,856	9,708	108,128
85	Prop 1B Street Maintenance ²	-	-	400,000
90	TDA/STF Transit	5,706	4,403	6,803
92	STIP Surface Transportation Improvement	-	-	4,740
Total Expenses Street Maintenance Funds		40,249	76,589	563,571

¹ Note: Gas Tax funds may be retained/borrowed by State this year.

² Note: Prop 1B funds received into new account FY 07-08, to be spent FY 08-09.

Funds 31-39 -- Development Impact Fee Funds

Development impact fees were established by the City in 2006. Funds collected from development fees are deposited into specific accounts to pay for future infrastructure and operational requirements. These funds earn their own interest income.

Each fund has a targeted subject area, each with its own rate based on calculated future cost. Council this year will consider adding a General Plan Maintenance Fee to fund future planning requirements.



Limited portions of impact fees were paid on two units in FY 07-08. Projects already had some services to their properties. No expenses were incurred.

The City anticipates collecting impact fees from eight units in FY 08-09. No expenditures are planned.

REVENUES Development Impact Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
31	Drainage	4,552	2,276	18,308
32	Roads	3,554	1,777	14,266
33	Parks and Recreation	452	226	1,908
34	General Government	1,134	567	4,586
35	Police	128	64	562
36	Fire	452	226	1,858
37	Sewer	-	-	58,284
38	Water	-	-	30,530
39	Electric	-	-	12,378
Total Revenue Develop Impact Funds		10,272	5,136	142,680

EXPENSES Development Impact Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
31	Drainage	-	-	-
32	Roads	-	-	-
33	Parks and Recreation	-	-	-
34	General Government	-	-	-
35	Police	-	-	-
36	Fire	-	-	-
37	Sewer	-	-	-
38	Water	-	-	-
39	Electric	-	-	-
Total Expenses Develop Impact Funds		-	-	-

Funds 75-78, 95 -- Sidewalk Improvement Funds

Most sidewalk projects are accomplished using state or federal Safe Routes to School (SR2S) grants. Transportation Enhancement Act (TEA or TE) funds augment these projects. Shown here related funds, some old and some new.

Like most grant programs, these funds are received after the expenses are incurred.



In FY 07-08 the City completed some outstanding portions of projects -- notably striping for bike lanes -- from previous years. These projects are now closed out, so they will receive no more revenue.

The City will use SR2S funds this year as part of a project to install sidewalks, curbs, gutter and paving on several streets in the neighborhoods just west of the schools.

REVENUES Sidewalk Improvement Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
075	CalTrans SR2S #4	52,822	22,102	-
076	Transportation Enhancement Act (TEA) - 04	207,763	-	23,399
078	05 SR2S Improvements Project	-	-	416,700
095	TEA Improvement Project	-	-	319,000
Total Revenue Sidewalk Funds		260,585	22,102	440,099

EXPENSES Sidewalk Improvement Funds		Actual FY 06/07	Projected FY 07/08	Budget FY 08/09
075	CalTrans SR2S #4	17,966	19,809	-
076	Transportation Enhancement Act (TEA) - 04	29,383	18,227	-
078	05 SR2S Improvements Project	5,000	40,500	384,000
095	TEA Improvement Project	1,250	34,000	290,000
Total Expenses Sidewalk Funds		53,599	112,536	674,000