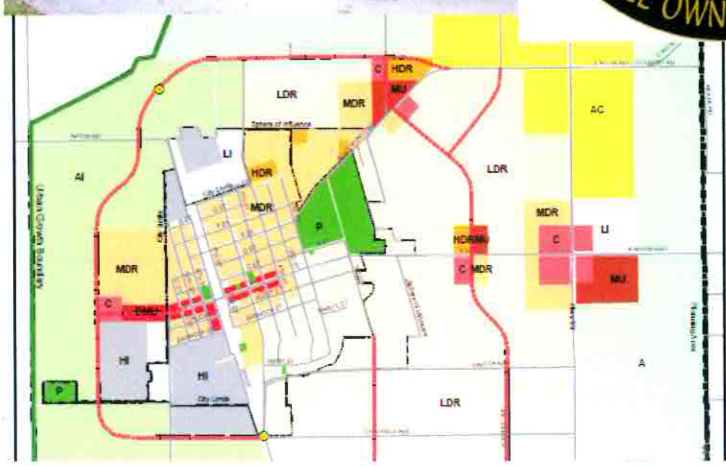
City of Biggs

2011/2012 Budget

July 1, 2011 to June 30, 2012



City of Biggs Budget 2011-12

City of Biggs Budget 2011-12

This presentation of the City budget is intended to provide a summarized, user-friendly reference document. It represents the City's revenue and spending plan based upon best available information as of the adoption of the budget (June 20, 2011).

Following the organization chart is a summarized glance back at the concluding fiscal year (2010-11) as a basis for the year ahead. Listed are all active City funds and their beginning and ending balances. These ending fund balances become the beginning fund balances for the 2011-12 budget.

The "Overall Summary of 2011-12 Budget" is the basic one-page "snapshot" look at the budget. Obsolete funds are closed and eliminated from this summary, and related funds are categorized together for presentation purposes.

In the past year the City put finishing touches on its major waterline and well rehahilitation project, resulting in a supply of water which is now reliable, consistent, and full pressure (55 lbs per sq inch, up from previous 35psi). We also replaced thousands of square feet of deteriorated sidewalk, making Biggs a more safe, pedestrian-friendly, attractive town.

The City is moving forward with plans to replace the Sixth Street Bridge in 2012. Plans to start a major technological/mechancial upgrade of the wastewater treatment plant are being reconsidered as the City investigates the feasibility of alternative including land disposal of treated effluent.

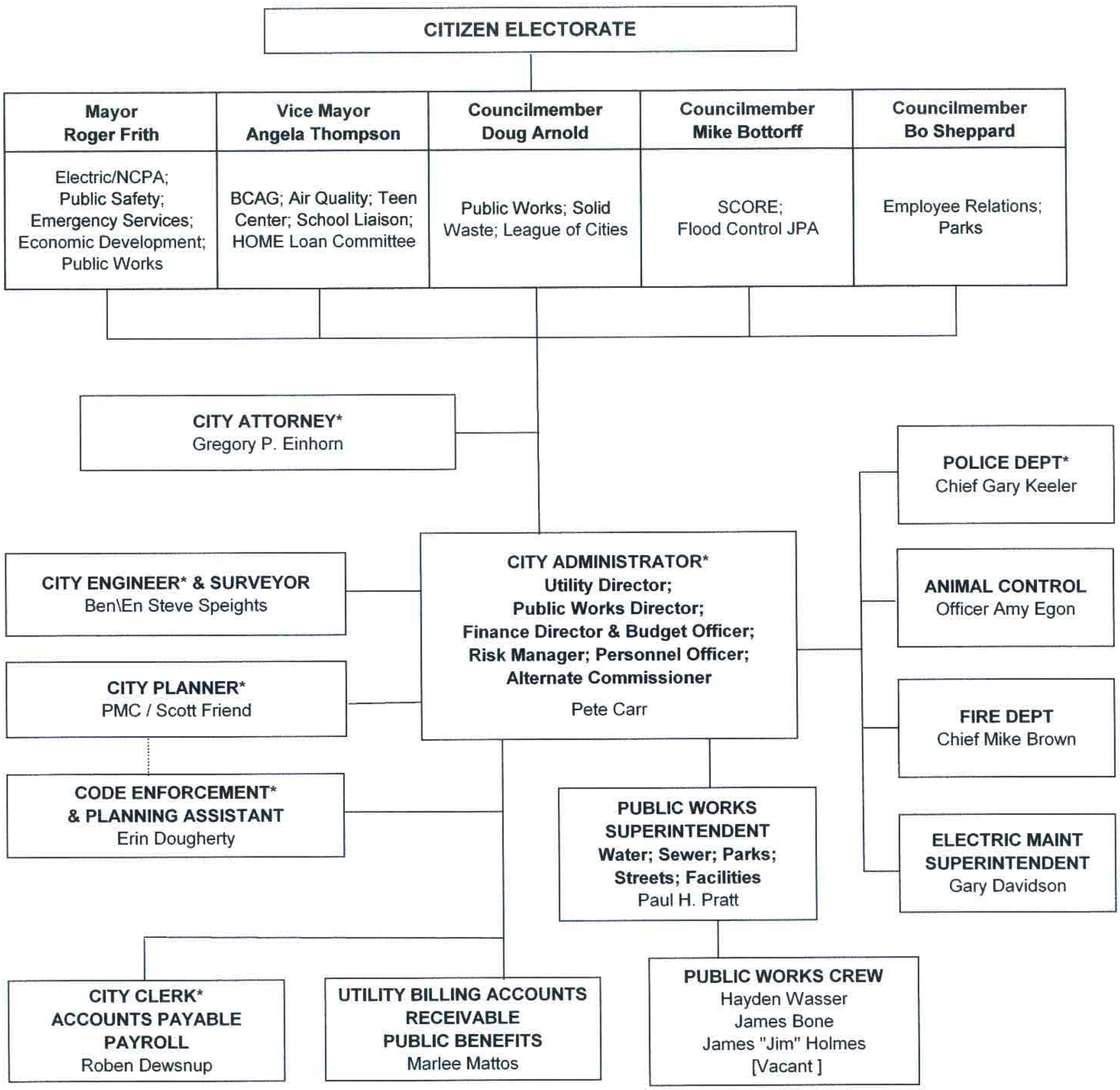
Additional exciting projects in various stages of active progress include the General Plan Update, downtown economic development and beuatification projects, and a partnership with the school district in repaving the tennis courts.

Additonal budget detail is available on request. The independent third-party financial audit (FY08-09) audit results are also available to the public on request.

Questions and comments about this document may be directed to me at (530) 868-0100.

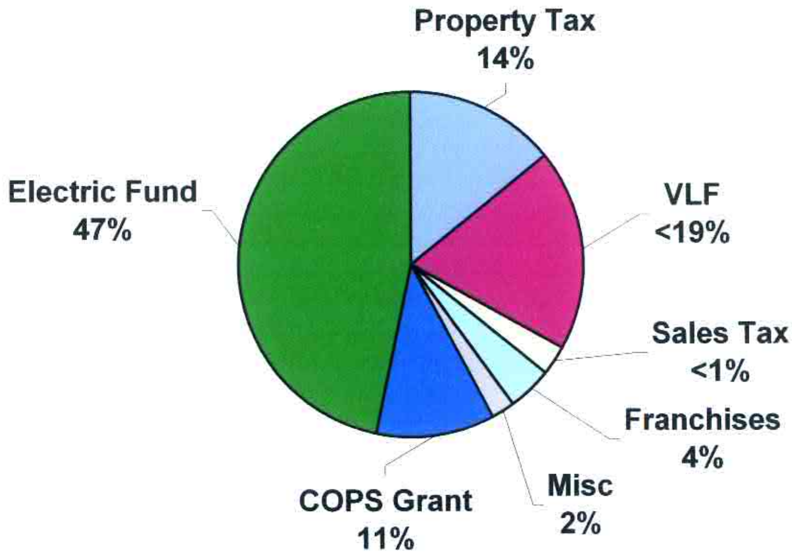
Peter R. Carr
City Administrator
City of Biggs

City of Biggs Organizational Chart 2011-12



* = appointed by Council

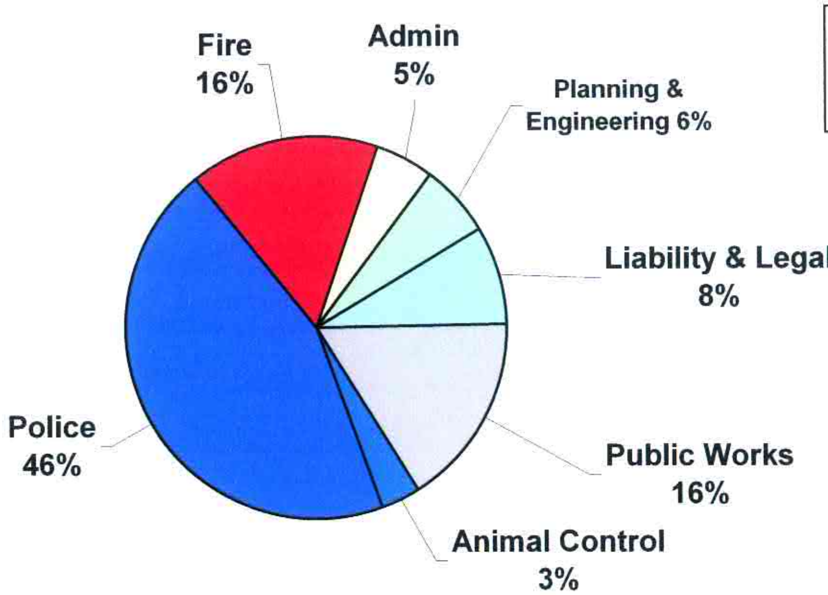
Where does the General Fund Come From?



General Fund is supported in part by a portion of the revenue from the Electric Fund

Property Tax + VLF + Sales Tax + COPS Grant = $421,014

Where does the General Fund Go?



Public Safety cost is $630,322

SUMMARY OF 2010-11 BUDGET (Projected for open fiscal year)

Fund *Account* or Object #	Description	Beginning Fund Begin Balance	Estimated Revenue	Estimated Expenses	Operating Surplus (Deficit)	Transfers In	Transfers Out	Projected Ending Balance
	DISCRETIONARY FUNDS							
010	General Operating Fund	237,149	609,360	555,669	53,691	323,715	300,350	314,205
214	General Plan Update	(201,420)	0	76,024	(76,024)	20,932		(256,512)
	Sub-Total - General Fund	**35,729**	**609,360**	**631,693**	**(22,333)**	**344,647**	**300,350**	**57,693**
011	Building & Equipment Reserve	115,701	0	13,942	(13,942)	14,229	17,500	98,488
012	Fire Engine Replacement Reserve	54,052	0	0	0	3,557		57,609
013	Bridge Replacement Reserve	70,362	0	0	0			70,362
014	Regional Detention Basin Reserve	16,309	0	0	0			16,309
016	Street Maintenance Project Reserve	0	0	0	0	50,000		50,000
017	Public Works Facility Loan Reserve	0	0	0	0	17,500		17,500
145	1939 Firetruck Restoration Reserve	3,355	0	100	(100)			3,255
	Total General Fund Discretionary Funds	**295,508**	**609,360**	**645,735**	**(36,375)**	**414,155**	**317,850**	**371,216**
	STREET FUNDS							
22	Combined Gas Tax (HUTA)	2,978	45,453	26,852	18,601			21,579
27	Prop 42 Congestion Relief	9,269	18,115	0	18,115			27,384
080	TDA / LTF - Street Maint.	18,684	41,255	37,996	3,259			21,943
085	Prop 1B - Road Maint	17,678	0	0	0		17,678	0
090	TDA / STA - Transit	371	5,732	5,732	0			371
092	RSTP (State Exchange)	17,421	10,609	3,387	7,222			24,643
	Total Street Funds	**66,401**	**121,164**	**73,967**	**47,197**	**0**	**17,678**	**95,920**
	PROJECT AND PROGRAM FUNDS							
31-39	Development Impact Fees	16,327	0	0	0			16,327
075	CalTrans SR2S #4	16,538	0	0	0		16,538	0
076	TEA 04	(577)	0	0	0	577		0
078	05 SR2S Improvements Project	(88,523)	0	0	0	88,523		0
095	05 TEA Improvements Project	(22,508)	0	0	0	22,508		0
125	04 HOME Grant	(53,259)	14,387	0	14,387	53,259		14,387
126	HOME 2007	0	1,661	1,887	(226)			(226)
131	CalTrans 6th St Bridge Rehab	(24,039)	30,596	11,808	18,788			(5,251)
150	82 CDBG Grant	2,482	0	0	0			2,482
165	CDBG Misc Revenue (Sec I)	46,010	0	0	0			46,010
170	CDBG Program Income (Sec III)	215,482	5,342	0	5,342			220,824
172	07-CDBG PTA (Dwntn ED Plan)	289	0	0	0		289	0
173	07-CDBG PTA (WWTP Plan)	0	0	0	0			0
174	Downtown Visual Plan II (Tri-C)	(6,278)	18,314	3,649	14,665			8,387
175	Housing Element PTA (PMC)	(472)	617	139	478			6
176	Library ADA Design	(4,888)	4,744	19,025	(14,281)			(19,169)
177	Community Hall Remodel Project	5,064	0	13,716	(13,716)			(8,652)
196	old CDBG HOME & well	(12,801)	0	0	0	46,348		33,547
197	CDBG Storm Drain Project	(33,981)	0	0	0	33,981		0
200	NBE CFD (Community Facilities District)	28,909	50	15,587	(15,537)			13,372
	Total Project and Program Funds	**83,775**	**75,711**	**65,811**	**9,900**	**245,196**	**16,827**	**322,044**
	ENTERPRISE OPERATING FUNDS							
030	Sewer Operating Fund-Net Curr. Assets	(9,517)	216,040	237,455	(21,415)			(30,932)
040	Water Operating Fund-Net Curr. Assets	122,973	348,755	205,821	142,934	113,505	207,950	171,462
050	Electric Operating Fund-Net Curr. Assets	1,077,889	2,620,975	2,033,400	587,575		324,782	1,340,682
060	Solid Waste Operating Fund-Net Cur Assets	14,726	146,359	135,462	10,897			25,623
	Total Enterprise Operating Funds	**1,206,071**	**3,332,129**	**2,612,138**	**719,991**	**113,505**	**532,732**	**1,506,835**
	ENTERPRISE IMPROVEMENT FUNDS							
105	Sewer Improvement Fund	(47,367)	58,320	91,831	(33,511)		4,000	(84,878)
106	Sewer Bond Reserve	40,124	0	0		4,000		44,124
042	Water Facilities Project Trust Fund	113,505	0	0	0		113,505	0
044	Water Acquisition & Replacement	(79,403)	233,248	284,872	(51,624)	197,950		66,923
110	Water Improvement Fund-Net Cur Assets	(13,392)	33,467	55,766	(22,299)	68,214		32,523
112	Water Project Bond Reserve	184,030	300	0	300		58,214	126,116
051	Public Benefits (Electric Efficiency Program)	73,685	60,109	42,787	17,322			91,007
052	GOR - Funds Held in Reserve at NCPA	549,872	0	0	0			549,872
053	CAISO - Funds Held in Reserve at Cal ISO	57,397	0	0	0			57,397
100	Electric Improvement Fund	115,710	1,717	10,300	(8,583)	17,786		124,913
	Total Improvement Funds	**994,161**	**387,161**	**485,556**	**(98,395)**	**287,950**	**175,719**	**1,007,997**
	GRAND TOTAL ALL FUNDS	**2,645,916**	**4,525,525**	**3,883,207**	**642,318**	**1,060,806**	**1,060,806**	**3,304,012**

SUMMARY OF 2011-12 BUDGET (Approved June 20, 2011)

Fund *Account* or Object #	Description	Beginning Fund Begin Balance	Budgeted Revenue as adjusted	Budgeted Expenses as adjusted	Operating Surplus (Deficit)	Transfers In	Transfers Out	Projected Ending Balance
	DISCRETIONARY FUNDS							
010	General Operating Fund	314,205	524,359	583,147	(58,788)	152,967	0	408,384
214	General Plan Update	(256,512)	0	82,172	(82,172)			(338,684)
	Sub-Total - General Fund	**57,693**	**524,359**	**665,319**	**(140,960)**	**152,967**	**0**	**69,700**
011	Building & Equipment Reserve	98,488	550	18,500	(17,950)	35,591		116,129
012	Fire Engine Replacement Reserve	57,609	0	0	0	8,898		66,507
013	Bridge Replacement Reserve	70,362	0	0	0	0		70,362
014	Regional Detention Basin Reserve	16,309	0	0	0			16,309
016	Street Maintenance Project Reserve	50,000	0	0	0	8,000		58,000
017	Public Works Facility Loan Reserve	17,500						
145	1939 Firetruck Restoration Reserve	3,255	0	100	(100)			3,155
	Total General fund Discretionary Funds	**371,216**	**524,909**	**683,919**	**(159,010)**	**205,456**	**0**	**400,162**
	STREET FUNDS							
22	Combined Gas Tax (HUTA)	21,579	45,453	18,617	26,836			48,415
27	Prop 42 Congestion Relief	27,384	18,025	13,634	4,391			31,775
080	TDA / LTF - Street Maint.	21,943	41,245	44,173	(2,928)			19,015
090	TDA / STA - Transit	371	7,645	7,645	0			371
092	RSTP (State Exchange)	24,643	12,998	250	12,748			37,391
	Total Street Funds	**95,920**	**125,366**	**84,319**	**41,047**	**0**	**0**	**136,967**
	PROJECT AND PROGRAM FUNDS							
31-39	Development Impact Fees	16,327	0	0	0			16,327
125	04 HOME Grant	14,387	0	0	0			14,387
126	HOME 2007	(226)	0	0	0			(226)
131	CalTrans 6th St Bridge Rehab	(5,251)	20,000	10,000	10,000			4,749
150	82 CDBG Grant	2,482	0	0	0			2,482
165	CDBG Misc Revenue (Sec I)	46,010	0	0	0			46,010
170	CDBG Program Income (Sec III)	220,824	5,000	3,000	2,000			222,824
174	Downtown Visual Plan II (Tri-C)	8,387	0	0	0			8,387
176	Library ADA Design	(19,169)	0	0	0			(19,169)
177	Community Hall Remodel Project	(8,652)	0	0	0			(8,652)
196	old CDBG HOME & well	33,547	0	0	0			33,547
200	NBE CFD (Community Facilities District)	13,372	18,050	17,959	91			13,463
	Total Project and Program Funds	**322,038**	**43,050**	**30,959**	**12,091**	**0**	**0**	**334,129**
	ENTERPRISE OPERATING FUNDS							
030	Sewer Operating Fund	(30,932)	216,030	234,308	(18,278)			(49,210)
040	Water Operating Fund	171,462	363,600	201,506	162,094		140,000	193,556
050	Electric Operating Fund	1,340,682	2,549,450	2,104,564	444,886		241,944	1,543,623
060	Solid Waste Operating Fund	25,623	147,002	136,002	11,000		8,000	28,623
	Total Enterprise Operating Funds	**1,506,835**	**3,276,082**	**2,676,380**	**599,702**	**0**	**389,944**	**1,716,592**
	ENTERPRISE CAPITAL AND RESERVE FUNDS							
105	Sewer Improvement Fund	(84,878)	58,320	47,137	11,183		4,000	(77,695)
106	Sewer Bond Reserve	44,124	0	0		4,000		48,124
044	Waterline Project	66,923	0	0	0			66,923
110	Water Improvement Fund	32,523	105,500	222,032	(116,532)	120,000		35,991
112	Water Bond Reserve	126,116	200	0	200	20,000		146,316
051	Public Benefits (Electric Efficiency Program)	91,007	60,000	65,972	(5,972)			85,035
052	GOR - Funds Held in Reserve at NCPA	549,872	1,500	0	1,500			551,372
053	CAISO - Funds Held in Reserve at Cal ISO	57,397	150	0	150			57,547
100	Electric Improvement Fund	124,913	2	20,000	(19,998)	44,489		149,404
	Total Improvement Funds	**1,007,997**	**225,672**	**355,141**	**(129,469)**	**188,489**	**4,000**	**1,063,017**
	GRAND TOTAL ALL FUNDS	**3,304,006**	**4,195,079**	**3,830,718**	**364,361**	**393,944**	**393,944**	**3,650,866**

Fund 010 -- General 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 is designed to pay 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 reduced required amounts of the annual transfer into the General Fund.

In FY 10-11 the City renewed its contract with Gridley for police services at a revised rate which takes pressure off the General Fund and Electric Fund.	The City reduced public safety expenses 42% in recent years while keeping up excellent service. Partnership continues with Gridley, CalFire and Butte County.

REVENUES **General Operating Fund**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
Property Taxes	139,262	130,535	127,370
Franchises	12,750	12,250	12,000
Sales & Use Taxes	31,461	25,600	25,500
State COPS Grant (Police Use Only)	100,000	100,000	100,000
Business Licenses	6,264	7,087	7,100
Animal Licenses	1,701	1,313	1,300
Interest Earned (Bank and LAIF)	1,000	1,000	1,000
State Motor Vehicle In Lieu Tax	189,720	174,999	168,144
Insurance Dividend (SCORE)	42,875	42,875	42,875
Recycling Grant	5,000	5,000	5,000
Sale of Surplus Assets	-	74,280	-
Electric Meter Charges	27,821	26,600	25,000
Miscellaneous Revenues	59,884	5,521	7,070
Total General Fund Revenues -- stand alone	617,738	607,060	522,359
Transfer In (from Electric Operating Fund)	70,533	73,365	152,967
Total General Operating Fund Revenues	**$ 688,271**	**$ 680,425**	**$ 675,326**

EXPENSES **General Operating Fund**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
Administration & City Council	95,338	92,031	94,889
Legal (20% here, 80% allocated)	2,120	10,889	8,424
Police (40% of cost here, 60% to Electric)	245,745	162,252	174,854
Animal Control (40%, 60%)	10,000	10,410	13,294
Fire (40%, 60%)	50,893	56,000	63,180
Public Works -- Bldgs, Streets and Parks	150,732	128,891	135,946
Planning (75% here, balance allocated)	68,605	79,246	77,559
Engineering (32.5% here, balance allocated)	16,311	15,950	15,000
Total General Operating Fund Expenses	**$ 639,744**	**$ 555,669**	**$ 583,147**

Funds 11-17, 145 -- Special Reserves

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 buildings and equipment. 12 is for future purchase of a fire truck. 16 was started in FY10-11 to build a reserve for paving projects.

Special Reserve funds were not used much nor built in recent years until FY11 when the City Council began setting aside modest amounts of surplus electric funds into these reserves. 15 was combined with 11 in FY11.	Several deferred capital expenditures are anticipated in this category in future years.

	REVENUES **Special Reserve General Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
	Transfers in for special reserve funds	65,590	120,472	44,291
	Total Revenue	**$ 65,590**	**$ 120,472**	**$ 44,291**

	EXPENSES **Special Reserve General Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
11	Building & Facilities	4,597	13,942	18,500
12	Fire Engine Replacement	18,043	-	-
13	Bridge Reserve	-	-	-
14	Regional Detention Basin	-	-	-
16	Street Maintenance Project Reserve	-	-	-
17	Public Works Facility Bond Reserve			
115	Public Works Building	-	-	-
145	39 Firetruck Restoration	111	100	100
	Total Expenses Sub-General Funds	**$ 22,640**	**$ 13,942**	**$ 18,500**

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 storm drain maintenance, street cleaning, repaving, signage and paint striping.

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 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 11-12 the City will keep up with general maintenance and rebuild reserves for future projects.

	REVENUES **Street Maintenance Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
22	Gas Tax Funds Combined[1]	35,532	45,453	45,453
27	Prop 42 Road Maint	16,121	18,115	18,025
80	TDA/LTF Local Transportation Funds	40,371	41,255	41,245
85	Prop 1B Street Maintenance[2]	1,070	-	-
90	TDA/STF Transit	-	5,732	7,645
92	RSTP Reg Surface Transp Program	10,645	10,609	12,998
	Total Revenue Street Maintenance Funds	**103,739**	**121,164**	**125,366**

	EXPENSES **Street Maintenance Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
22	Gas Tax Funds Combined[1]	46,290	26,852	18,617
27	Prop 42 Road Maint	21,882	-	13,634
80	TDA/LTF Local Transportation Funds	34,899	37,996	44,173
85	Prop 1B Street Maintenance[2]	77,574	-	-

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

Fund 40 provides daily operation of the City's wells for freshwater drinking, irrigation, and other custstomer uses for water. The City operates two wells normally and one additonal 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 half of revenue from water rates is used to pay debt service on the USDA-funded water improvement project loan.

New well At Family Park -- complete with electronic controls and automatic generator back-up.

After an adjustment to water fees in 2005, water utility revenue was flat until an additional rate structure change in June 2011, designed to bring equity to metered and unmetered customers and build more of a fund for bond debt payments.	Meters were installed on 375 homes and businesses in 2008. Funds are now being reserved for complete water meter implementation. A hydro-pneumatic tank was installed summer 2010 to provide consistently good water pressure delivery.

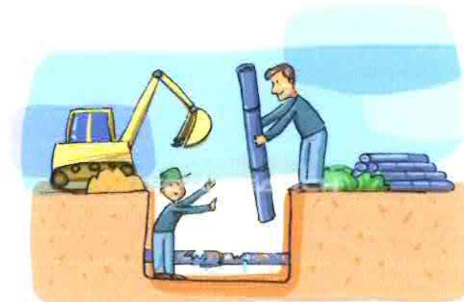
	REVENUES **Water Funds**	Actual FY 08/09	Projected FY 09/10	Budget FY 10/11
040	Water Operating Fund*	345,780	462,260	363,600
044	Water Project Fund**	10,500	233,248	-
110	Water Improvement Fund	33,810	101,681	225,500
112	Water Reserve Fund	116,294	13,030	20,200
	Total Revenues Water Funds	**506,384**	**810,219**	**609,300**

	EXPENSES **Water Funds**	Actual FY 08/09	Projected FY 09/10	Budget FY 10/11
040	Water Operating Fund	382,227	302,764	341,506
044	Water Project Fund	349,724	284,872	-
110	Water Improvement Fund	405,001	55,766	222,032
112	Water Reserve Fund	-	-	-
	Total Expenses Water Funds	**1,136,952**	**643,402**	**563,538**

* revenue from water service charges augmnets improvement funds for debt service and reserves.
** Project fund received reimbursement and grant proceeds from USDA
Fund transactions shown include required inter-fund transfers.

Funds 30, 105 and 106 -- 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. Typically one other Public Works employee is engaged in on-the-job training in water and wastewater operations for 20% of his time.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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.

Fund 106 provides the USDA-required bond debt reserve for the Year 2000 wastewater treatment plant upgrade.

Sewer operations funds are being depleted by necessary expenses for daily operations running just ahead of revenue from rates. The improvement fund is being used to design a new upgrade to the waste water treatment plant and apply to USDA for grant/loan funding.

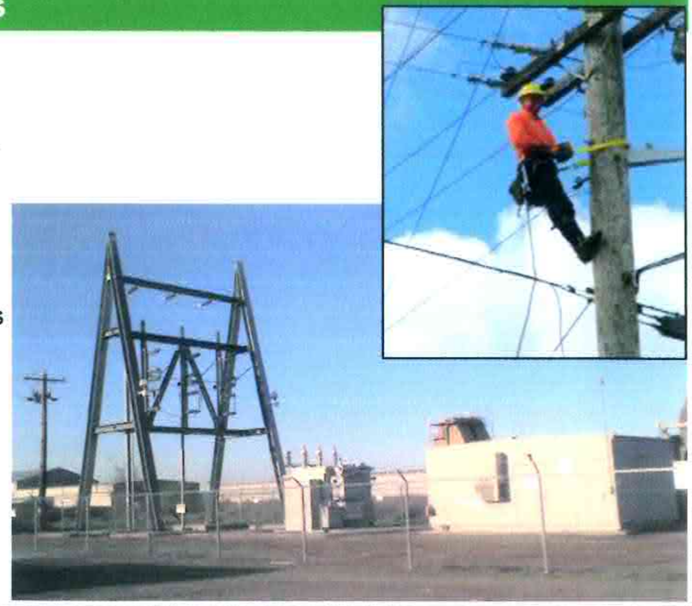
There has not been an increase to sewer fees in several years, while compliance requirements continue to drive operating costs upward. City is seeking federal funding assistance for a new WWTP or transition to land application, a project that is expected to be expensive and require increased sewer user rates.

	REVENUES Sewer Funds	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
030	Sewer Operating Fund	216,005	216,040	216,030
105	Sewer Improvement Fund	58,964	58,320	58,320
106	Sewer Reserve Fund	40,124	4,000	4,000
	Total Revenues Sewer Funds	**274,969**	**274,360**	**274,350**

	EXPENSES Sewer Funds	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
030	Sewer Operating Fund	242,614	237,455	234,308
105	Sewer Improvement Fund	150,012	91,831	47,137
106	Sewer Reserve Fund	-	-	-
	Total Expenses Sewer Funds	**392,626**	**329,286**	**281,445**

Funds 50, 51 and 100 -- Electric Funds

Fund 50 provides daily operation of the City's electric utility. A member of NCPA (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 electrcity 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 is investing in a new generation plant in Lodi, and purchases and sells additional energy on the open market as needed.



Despite a significant local electric rate increase in 2008, fund reserves were eroding until FY10. No rate increases were requested or needed since 2008. External economic and political forces significantly impact costs for wholesale electricity.

Fund 51, the Public Benefits Fund, receives revenue from a State-mandated surcharge on the sale of electricity. This fund is used for education and rebate programs to encourage energy efficiency within the City of Biggs. Fund 100 provides for future system upgrades.

	REVENUES **Electric Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
050	Electric Operating Fund	2,591,286	2,603,189	2,504,961
051	Public Benefits Fund	57,314	60,109	60,000
100	Electric Improvement Fund	1,768	19,503	44,491
	Total Revenues Electric Funds	**2,650,368**	**2,682,801**	**2,609,452**

	EXPENSES **Electric Funds**	Actual FY 09/10	Projected FY 10/11	Budget FY 11/12
050	Electric Operating Fund	2,308,316	2,142,337	2,346,509
051	Public Benefits Fund	35,938	42,787	65,972
100	Electric Improvement Fund	-	10,300	20,000
	Total Expenses Electric Funds	**2,344,254**	**2,195,424**	**2,432,481**

Fund Account or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
010	**GENERAL OPERATING FUND -- Revenue**			
3110-1000	Current Secured Property Taxes	130,409	122,089	120,000
3110-1500	Current Supplemental Secured Taxes	1,641	1,600	1,000
3110-2000	Current Unsecured Property Taxes	6,095	5,752	5,600
3110-4000	Prior Secured & Unsecured	172	180	170
3110-5000	Other Property Taxes	858	300	200
3120-4000	Real Property Transfer Taxes	2,774	2,200	2,000
3160-6000	State Homeowners Property Tax Relief	2,136	2,014	2,000
3160-8000	In Lieu Taxes - Butte Co. Housing	913	900	900
3110-7000	Administration deducted from taxes	(5,736)	(4,500)	(4,500)
3120-1000	Franchises	12,750	12,250	12,000
3120-2000	Sales & Use Tax	29,830	24,000	24,000
3120-2500	Sales Tax (Public Safety Use)	1,631	1,600	1,500
3120-2550	State COPS Grant (Police Use Only)	100,000	100,000	100,000
3120-3000	Business Licenses	6,264	7,087	7,100
3130-2000	Animal Licenses	1,701	1,313	1,300
3140-2000	Fines	369	150	150
3150-1000	Interest Earned (bank interest on all accounts)	1,000	1,000	1,000
3160-3000	VLF In-Lieu Tax	189,720	174,999	168,144
3160-5095	Insurance Reimbursement (SCORE Dividend)	42,875	42,875	42,875
3160-8060	Recycling Grant	5,000	5,000	5,000
3170-1010	Sales of Maps & Publications	46	-	-
3170-1040	Other Filing & Certification Fees (Pass-thru)	3,416	150	1,000
3170-5200	Previously Written-0ff Revenue	160	121	120
3170-7500	8% Admin Fee on Pass-thru Billings	2,627	-	500
3180-1020	Sale of City Personal Property	-	-	-
3180-1021	Sale of City Real Property	-	74,280	-
3180-2100	Electric Meter Charges	27,821	26,600	25,000
3180-4020	Refunds	149	-	-
3180-4030	BCH & Miscellaneous Revenue	1,557	5,100	5,300
3180-4035	Miscellaneous Reimbursement	51,560	-	-
4160-1435	Code Enforcement Fines and AVA Reimbursement	-	2,300	2,000
010	**Total General Fund Revenues -- Stand Alone**	**617,738**	**609,360**	**524,359**
3180-4000	Transfer In (from Electric Operating Fund)	70,533	73,365	152,967
	Transfers in from mid-year true-up		250,350	
010	**Total Transfers In**	**70,533**	**323,715**	**152,967**
010	**Total General Fund Revenues Post-Transfer**	**688,271**	**933,075**	**677,326**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
010	**GENERAL OPERATING FUND -- Expenses**			
	City Council (4110):			
1050	Salaries	18,000	18,000	18,000
1100-1160	Payroll Taxes	1,367	1,398	1,400
1199	Allocated Costs	-	-	-
1200	Supplies	145	145	700
1210	Miscellaneous	220	246	200
1240	Nat Gas	301	80	100
1355	Conferences/Meetings & Travel	1,290	1,100	1,100
010-4110	**Total City Council**	**21,323**	**20,969**	**21,500**
4110-1199	**General Allocated Costs (to Depts)**	**-**	**12,581**	**12,900**
010-4110	**General Remaining in General Fund**	**21,323**	**8,388**	**8,600**
	Administration/City Clerk/Finance (4120):			
1010	Salaries-Admin.	36,955	43,363	48,124
1021	Admin/City Clerk OT	182	181	150
1100-1160	Employee Benefits/Insurance	15,015	19,574	23,954
1199	Allocated Costs	-	-	-
1200	Supplies	3,129	4,000	4,000
1202	Admin Filing Fees	12	58	50
1210	Miscellaneous including E-Civis	568	478	3,400
1215	Memberships/Dues	2,112	1,350	1,350
1220	Telephone	920	336	375
1225	Alarm System	729	700	700
1230	Office Equipment Repairs/Service Fees	150	704	400
1238	Computer Repairs/Service Fees	348	463	400
1240	Nat Gas	-	8	8
1250	Electricity	2,731	3,056	2,800
1254	Public Outreach -- website maintenance	1,306	1,306	1,300
1280	Equipment Rent/Lease (Copier, Postage machine)	3,107	912	1,000
1345	Publishing & Notices	307	-	3,500
1350	Training	190	250	250
1355	Conferences/Meetings & Travel	4,470	1,459	1,200
1411	Professional Services -- Finance	1,322	2,457	2,111
1500	Bad Debt	-	634	200
9000	Capital Outlay (Computer and Tel Upgrade)	-	-	1,800
010-4120	**Total Administration/City Clerk**	**73,611**	**81,492**	**97,072**
412210-1199	**General Allocated Costs (to Depts)**	**-**	**48,895**	**58,243**
010-4120	**General Remaining in General Fund**	**73,611**	**32,597**	**38,829**
	City Attorney (4140):			
1040	Salaries	2,120	10,889	8,424
1199	Allocated Costs	-	-	-
010-4140	**Total City Attorney Charged to General Fund**	**2,120**	**10,889**	**8,424**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
	Government Bldgs & Properties (4150):			
1010	Salaries-Admin.	-	-	-
1020	Salaries-Maintenance	7,231	2,051	2,000
1021	OT Labor	41	41	-
1100-1160	Employee Benefits/Insurance	3,702	1,039	1,370
1200	Supplies	2,477	1,900	2,000
1203	SBFCA - Levee Repair Assessment	-	2,101	2,101
1210	Miscellaneous	-	5,100	-
1220	Telephone	-	-	-
1237	Repairs & Maintenance.	3,419	2,383	2,300
1240	Nat Gas	205	990	700
1250	Electricity	1,692	2,563	2,500
1330	Deposits refunds for BCHall	2,102	2,559	2,000
1425	Janitorial Service	160	-	-
9000	Capital Outlay	-	-	3,000
010-4150	**Total General Government Buildings**	**21,033**	**20,727**	**17,971**
	Planning (4160):			
1010	Salaries-Admin.	13,496	13,549	16,497
1040	Salaries -- Legal	4,712	4,771	-
1050	Salaries -- Planning Comissioners	-	-	-
1081	Contract Engineering Services	1,670	1,345	-
1100-1160	Employee Benefits/Insurance	7,721	9,043	11,452
1199	Allocated Costs	-	-	-
1200	Supplies	187	60	300
1202	Planning Filing Fees	2,400	49	-
1210	Miscellaneous	-	480	400
1215	Memberships	650	650	650
1220	Telephone	677	254	300
1225	Alarm System	-	-	-
1238	Computer Repair	-	90	100
1240	Natural Gas	-	-	-
1345	Publishing & Notices	-	190	-
1355	Conferences/Meetings & Travel	153	15	100
1411	Professional Services - PMC	29,634	32,250	39,000
1413	PMC - Code Enf	-	9,000	550
1431	Billable Cost from County (LAFCO)	8,977	9,866	10,211
1435	Code Enforcement Cost Offset - AVA Reimbursement	(1,672)	(2,366)	(2,000)
1439	Municipal Services Review	-	-	-
1472	Special Project -- Design Standards Review	-	-	-
1472	Special Project -- Landscape Standards	-	-	-
010-4160	**Total Planning**	**68,605**	**79,246**	**77,559**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
	Benefits & General Expenses (4210 ~ 4290):			
4210-1100	Employee Benefits (Pension, Health and Payroll Taxes)	-	-	
4210-1105	PERS - Retired Employee	-	64,000	62,000
4260-1158	Elections Cost	-	655	-
4270-1215	Memberships/Dues	-	489	4,000
1220	Telephone	-	254	500
4280-1130	Unemployment Costs	-	-	-
4280-1150	Property Insurance (SCORE)	-	4,796	3,570
4280-1156	Liability Insurance (SCORE)	-	34,821	28,018
4280-11XX	Employee Assistance Program (SCORE)	-	-	243
4290-XX	Employee Safety Recognition	-	1,000	2,000
4290-1230	Database Charges (MOM)	-	2,188	2,200
4290-1345	Notice & use permit publishing/ Miscellaneous	-	1,294	-
4290-1351	Employment (Physicals, Background,etc.)	-	120	120
4290-1405	Audit Services	-	18,000	16,000
	Total Benefits and General Expenses	**-**	**127,617**	**118,651**
42xx-1199	**General Allocated Costs (to Depts)**	**-**	**76,570**	**71,191**
010-42xx	**General Remaining in General Fund**	**-**	**51,047**	**47,460**
	Police (4310):			
1220	Telephone	508	-	-
1400	Professional Services -- GBPD contract	697,488	406,000	429,636
1401	Booking Fees	-	-	-
	SRO			7,500
1402	K9	-	1,500	-
010-4310	**Total Police**	**697,996**	**407,500**	**437,136**
010-4310	**Total Police Charged to General Fund**	**245,745**	**162,252**	**174,854**
4310	Allocated Costs to Fund 050	418,493	243,748	262,282
	Fire (4320):			
1020	Salaries-Admin Staff, Public Works	-	-	-
1200	Supplies (incl air sampling)	325	-	1,600
1210	Miscellaneous/Volunteer FF Equipment	7,000	-	650
1239	Equipment Repair & Maintenance	373	3,400	2,000
1236	Communications	-	1,000	1,000
1250	Electricity	6,231	6,400	6,400
1430	Professional Services -- CalFire contract	127,232	140,000	146,000
1432	JPA Hazardous Materials response	120	120	300
9001	Debt Service (on fire engine -- to July 2009)	-	-	-
9005	Contribution to Engine Replacement	-	-	-
010-4320	**Total Fire**	**141,281**	**150,920**	**157,950**
010-4320	**Total Fire Charged to General Fund**	**50,893**	**56,000**	**63,180**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
4320	Allocated Costs to Fund 050	76,339	84,000	94,770
	Animal Control (4340):			
1020	Salaries-Admin Staff, Public Works	-	-	-
1423	Animal Control Services Contract	25,000	26,025	33,236
010-4310	**Total Animal Control**	**25,000**	**26,025**	**33,236**
010-4340	**Total Animal Control Charged to General Fund**	**10,000**	**10,410**	**13,294**
4340	Allocated Costs to Fund 050	15,000	15,615	19,942
	Shop & Corporate Yard (4360):			
1020	Salaries-Maintenance	-	-	-
1021	Salaries-OT	-	-	-
1100-1160	Employee Benefits/Insurance/Prop Ins %	-	-	-
1200	Supplies	4,236	4,000	4,000
1210	Misc supplies - expenses related to Beverage Recyling Grant	232	5,000	5,000
1220	Telephone	767	331	330
1225	Alarm System	240	150	150
1235	Vehicle Repairs & Maintenance	6,312	2,400	2,400
1239	Equipment Repair	6,683	3,000	3,000
1240	Natural Gas	431	193	200
1250	Electricity	3,825	3,280	3,300
1260	Uniforms/Safety Items	7,229	3,400	3,300
1270	Tools	2,889	1,600	1,500
1280	Equipment Rentals	1,481	484	900
1282	Pager Rental/Cellular Phone	944	275	275
1350	Schools/Training	-	-	200
1351	Licenses & Physicals	-	-	120
1355	Conferences/Meetings and Travel	25	-	-
1410	Shop & Corp Yard Waste Contract	4,737	1,381	1,300
1470	Contract Work	152	-	-
9000	Capital Outlay	-	-	-
9001	Debt Service	17,700	17,700	17,700
010-4360	**Total Shop & Corporate Yard**	**57,883**	**43,194**	**43,675**
42xx-1199	**General Allocated Costs (to Depts)**	**57,883**	**25,916**	**26,205**
010-42xx	**General Remaining in General Fund**	**-**	**17,278**	**17,470**
	Engineering (4370):			
1020	Salaries-Staff, Public Works	-	-	-
1040	Professional Services -- Legal	-	-	-
1081	Contract Engineering Services	16,186	15,950	15,000
1199	Allocated Costs	-	-	-
1210	Supplies/Miscellaneous	125	-	-
1220	Telephone	-	-	-
010-4370	**Total Engineering**	**16,311**	**15,950**	**15,000**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
	Street Maintenance (4412):			
1020	Salaries-Street Maintenance	3,900	18,599	19,641
1021	Street Maint OT	357	-	-
1081	Contract Engineering Services	-	-	-
1100-1160	Employee Benefits/Insurance	2,101	7,300	4,796
1200	Supplies	7,910	6,545	6,500
1232	Storm Drain Pump Repairs	120	-	250
1235	Vehicle Repair & Maintenance - Sweeper, Jetter	-	-	600
1270	Small tools	308	410	400
1290	Traffic Signs	2,150	2,000	2,000
1455	Street Striping Materials	294	442	400
1470	Contract Maintenance - Tree	350	1,000	900
9000	Capital Outlay	-	-	-
010-4412	**Total General Street Maintenance**	**17,490**	**36,296**	**35,488**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
	Parks (4610):			
1010	Salaries -- Admin	-	-	-
1020	Salaries-Maintenance	28,923	32,000	34,661
1021	Park Maint OT	164	600	400
1100-1160	Employee Benefits/Insurance	14,736	12,100	20,555
1200	Supplies	6,715	5,500	5,500
1210	Miscellaneous	-	1,201	300
1237	Bldg, R & M	787	1,321	800
1250	Electricity	2,721	1,200	1,200
1280	Equipment Rental	-	-	500
1470	Park Contract & Waste Hauling	280	600	600
9000	Capital Outlay	-	-	-
010-4610	**Total Parks**	**54,326**	**54,522**	**64,517**
	Christmas/Winter Holiday Festival (4611):			
1200	Supplies	404	68	500
1250	Electricity	-	-	-
010-4611	**Total Christmas/Winter Holiday Festival**	**404**	68	500

	Total General Fund Operating Expenses	**639,744**	**555,669**	**583,147**
3000	Transfer Out	65,309		-
3000	Transfer out as part of mid-year true up	-	250,350	-
3000	Transfer Out	-	50,000	-
	Total Transfers Out	**65,309**	**300,350**	-

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
214	**General Plan Update -- Revenue**			
3150 1000	Interest Earnings	0	0	0
	Contributions from Landowners	0	0	0
	Total General Plan Update	**0**	**0**	**0**
214/4120	**General Plan Update -- Expenses**			
1010	Salaries -- Admin	0	2,706	1,320
1100-1160	Employee Benefits/Insurance	0	910	916
1210	Misc Planning Dept	434	0	0
1200	Supplies	0	0	0
1345	Publications and Notices	0	0	0
1355	Travel	0	0	0
4165-1040	Professional Services -- Legal	0	910	936
4165-1081	Contract Engineering -- CEC & Accounting	0	1,498	1,500
4165-1470	Professional Services -- Planning	0	0	0
1439	GPU Consultant Contract	414	70,000	77,500
4165-1411	GPU Project Manager	-	-	0
214	**General Plan Update**	**848**	**76,024**	**82,172**

SPECIAL RESERVE & FIDUCIARY FUNDS 011 - 145

		Actual 09-10	Projected 10-11	Budget 11-12
011	**Building & Equipment Reserves -- Revenue**			
3150-1000	Interest Earnings	0	0	550
3180-4030	Miscellaneous Revenue			
	Total Building & Equipment Reserves	**-**	**-**	**550**
3000	Transfers In from EF	-	14,229	35,591
3000	Transfers In from Fund 015	-	38,743	-
011	**Building & Equipment -- Expenses**			
1200	Supplies for PW	-	-	0
1270	Supplies - special	1,078	-	
1237	Govt Bldgs R&M	3,519	-	-
4360-9000	Capital Outlay	-	13,522	11,500
4360-9000	Capital Outlay -- sidewalk project	-	420	7,000
	Total Bldg & Equip	**4,597**	**13,942**	**18,500**
4000	Transfer Out to Project Fund 177	18,000	-	
4000	Transfer Out to Fund 017	-	17,500	-
012	**Fire Engine Replacement Reserve -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3150 2020	Rents & Concessions on use of fire truck by other agencies	-	-	-
	Total Fire Engine Replacement Reserve	**-**	**-**	**-**
	Transfer In from EF		3,557	8,898
012	**Fire Engine Replacement -- Expenses**			
9000	Capital Outlay	18,043	-	
012	**Total Fire Engine Replacement**	**18,043**	**-**	**-**
013	**Bridge Replacement -- Revenue**	**trans to project, close when project is funded**		
3150-1000	Interest Earnings	-	-	-
3180-3000	Development Fees	281	-	-
3180 4030	Misc Revenue	-	-	-
	Total Bridge Replacement	**281**	**-**	**-**
	Transfer In from 010 for future city match on project	**65,309**	-	-
013	**Bridge Replacement -- Expenses**			
1081	Contract Engineering	-	-	
9000	Capital Outlay	-	-	-
	Total Bridge Replacement			-
3000	Transfer Out to Project Fund 131			-

014	**Regional Detention Basin -- Revenue**			
3150-1000	Interest Earnings	0	0	0
3180-3000	Development Fees	-	-	-
	Total Regional Detention Basin	-	-	-

014	**Regional Detention Basin -- Expenses**			
9000	Capital Outlay	-	-	
	Total Regional Detention Basin	-	-	-

016	**Street Maintenance Project Reserve - Revenues**	**new FY11**		
3150-1000	Interest Earnings	-	-	-
	Total	-	-	-
3000	Transfers In from Fund 060	-	-	8,000
3000	Transfers In from 050	-	50,000	

016	**Street Maintenance Project Reserve - Expenses**			
9000	Capital Outlay	-	-	-
	Total	-	-	-

017	**Public Works Facility Loan Reserve - Revenues**	**new FY11**		
3150-1000	Interest Earnings	-	-	150
	Total	-	-	**150**
3000	Transfers In from Fund 011	-	17,500	-
3000	Transfers In from 050	-	-	

017	**Public Works Facility Loan Reserve - Expenses**			
9000	Capital Outlay	-	-	-
	Total	-	-	-

145	**1939 Fire Truck Restoration -- Revenues**			
3150-1000	Interest Earnings	-	-	0
145	**Total '039 Fire Truck Restoration**	-	-	-

145	**1939 Fire Truck Restoration -- Expenses**			
1239	Repairs and Maintenance	111	100	100
9000	Capital Outlay	-	-	-
145	**Total '039 Fire Truck Restoration**	**111**	**100**	**100**

Total Reserve and Fiduciary Funds -- Revenue	**65,590**	**120,472**	**44,291**
Total Reserve and Fiduciary Funds -- Expenses	**106,341**	**31,542**	**18,600**

IMPACT FUNDS 31-39

Fund Account or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
031	**Drainage Development Impact -- Revenue**			
3150 1000	Interest Earnings	30	-	20
31804000	Resi Develop Impact	-	-	-
	Total Drainage Development Impact	**30**	**-**	**20**
031	**Drainage Development Impact -- Expenses**			
9000	Capital Outlay	2,276	-	-
	Total Drainage Development Impact	**2,276**	**-**	**-**
032	**Roads -- Development Impact -- Revenue**			
3150 1000	Interest Earnings	23	-	20
31804000	Resi Develop Impact		-	-
	Total Roads -- Development Impact	**23**	**-**	**20**
032	**Roads -- Development Impact -- Expenses**			
9000	Capital Outlay	1,777	-	-
	Total Roads -- Development Impact	**1,777**	**-**	**-**
033	**Parks & Rec Development Impact -- Revenue**			
3150 1000	Interest Earnings	40	-	20
31804000	Resi Develop Impact		-	-
	Total Parks & Rec Development Impact	**40**	**-**	**20**
033	**Parks & Rec Development Impact -- Expenses**			
9000	Capital Outlay	3,060	-	-
	Total Parks & Rec Development Impact	**3,060**	**-**	**-**
034	**Gen Govt Development Impact -- Revenue**			
3150 1000	Interest Earnings	4	-	-
31804000	Resi Develop Impact		-	-
	Total Gen Govt Development Impact	**4**	**-**	**-**
034	**Gen Govt Development Impact -- Expenses**			
9000	Capital Outlay	734	-	-
	Total Gen Govt Development Impact	**734**	**-**	**-**
035	**Police Development Impact -- Revenue**			
3150 1000	Interest Earnings	1	-	-
31804000	Resi Develop Impact	-	-	-
	Total Police Development Impact	**1**	**-**	**-**
035	**Police Development Impact -- Expenses**			
9000	Capital Outlay	64	-	-
	Total Police Development Impact	**64**	**-**	**-**

036	**Fire Development Impact -- Revenue**			
3150 1000	Interest Earnings	3	-	-
31804000	Resi Develop Impact	-	-	-
	Total Fire Development Impact	**3**	**-**	**-**
036	**Fire Development Impact -- Expenses**			
9000	Capital Outlay	266	-	-
	Total Fire Development Impact	**266**	**-**	**-**
037	**Sewer Development Impact -- Revenue**			
3150 1000	Interest Earnings	-	-	-
31804000	Resi Develop Impact	-	-	-
	Total Sewer Development Impact	**-**	**-**	**-**
037	**Sewer Development Impact -- Expenses**			
9000	Capital Outlay	-	-	-
	Total Sewer Development Impact	**-**	**-**	**-**
038	**Water Development Impact -- Revenue**			
3150 1000	Interest Earnings	-	-	-
31804000	Resi Develop Impact	-	-	-
	Total Water Development Impact	**-**	**-**	**-**
038	**Water Development Impact -- Expenses**			
9000	Capital Outlay	-	-	-
	Total Water Development Impact	**-**	**-**	**-**
039	**Electric Development Impact -- Revenue**			
3150 1000	Interest Earnings	-	-	-
31804000	Resi Develop Impact	-	-	-
	Total Electric Development Impact	**-**	**-**	**-**
039	**Electric Development Impact -- Expenses**			
9000	Capital Outlay	-	-	-
	Total Electric Development Impact	**-**	**-**	**-**
31-39	**Total Development Impact Funds Revenue**	101	-	60
31-39	**Total Development Impact Funds Expenses**	8,177	-	-

Project & Program Funds

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
075	**CalTrans SR2S #4 -- Revenue**			
3150 1000	Interest Earnings	26	-	-
3160 5090	Grant Proceeds	22,983	-	-
	Subtotal CalTrans SR2S #4	**23,009**	**-**	**-**
3000	Transfer In	-	-	-
075	**CalTrans SR2S #4 -- Expenses**			
1020	Salaries-Maint	-	-	-
1081	Salaries-Engineering Services	-	-	-
1470	Project Construction	-	-	-
9000	Capital Outlay	-	-	
075-*4500*	**Total CalTrans SR2S 04**	**-**	**-**	**-**
076	**Transportation Enhancement Act (TEA - Bike) - 04 -- Revenue**			
3150 1000	Interest Earnings	-	-	-
3160 5045	TEA Reimb	(2,750)	-	-
3180 5090	STBG Reimb	23,400	-	-
3180 5091	Grant Reimb	2,847		
076	**Total TEA - 04**	**23,497**	**-**	**-**
3000	Transfer In	-	-	-
076	**Transportation Enhancement (TEA - Bike) - 04 -- Expenses**			
1020	Salaries-Maint	-	-	-
1081	Salaries-Engineering Services	-	-	-
1475	Project Construction	-	-	-
9000	Capital Outlay	-	-	-
076-*4500*	**Total TEA 04**	**-**	**-**	**-**
078	**Caltrans Safe Routes to School -- 05 -- Cycle 6 -- Revenue**			
3160 1000	Interest Earnings	-	-	-
3160 5050	Grant Proceeds (STBG Reimb)	271,567	-	-
	Total SR2S 05 Cycle 6	**271,567**	**-**	**-**
3000	Transfer in from 165 for city match	-	-	-
078	**Caltrans Safe Routes to School -- 05 -- Cycle 6 -- Expenses**			
1010	Salaries-Admin	-	-	-
1020	Salaried -- Maint	-	-	-
1081	Engineering Services -- Design & CM	3,987		-
1475	Project Construction	129,745	-	-
9000	Capital Outlay	-	-	-
078-*4500*	**Total Caltrans Safe Kids 05 Cycle 6**	**133,732**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
095	**05 TEA Improvement Project -- Revenue**			
3160-4250	STIP / State Exchange Programs	-	-	-
3160-5050	CalTrans Grant Reimb	319,000	-	-
		-	-	-
	Total 05 TEA Improvement Project	**319,000**	**-**	**-**
095	**05 TEA Improvement Project -- Expenses**			
1010	Salaries-Admin	-	-	-
1081	Engineering Services -- Design & CM	-	-	-
1200	Supplies	-	-	-
1475	Project Construction	74,799	-	-
1480	General Administration	-	-	-
095-*4500*	**Total 05 TEA Improvement Project**	**-**	**-**	**-**
125	**04 HOME Grant -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3160 5041	Grant Revenue	1,545	-	-
3160-5042	Admin	-	-	-
3160-5043	Activity Delivery	-	-	-
3160-5044	Project	-	-	-
3160-5091	Reimbursement	-		-
3180 4050	Payments on Grant Loans	-	14,387	-
	Total HOME Grant	**1,545**	**14,387**	**-**
125	**04-HOME Grant -- Expenses**			
1210	Grant Miscellaneous	-	-	-
1442	Grant Admin	-	-	
1470	Grant Contract Work	-	-	-
1501	Grant Loan Disbursement	-	-	-
125-*4500*	**04-HOME Grant**	**-**	**-**	**-**
126	**HOME Grant 2007 -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3160 5041	Grant Revenue	1,182	-	-
3160 5042	Grant Admin	4,826	1,661	-
3160 5043	Grant Activity Delivery	-	-	-
3160 5044	Grant Activity (project)	-	-	-
	Total HOME 2007	**6,008**	**1,661**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
126	**HOME Grant 2007 -- Expenses**			
4500 1345	Publishing/Notices	-	-	-
1010	Salaries-Admin.	-	-	-
1081	Salaries-Engineering Services	-	-	-
1100-1160	Employee Benefits/Insurance	-	-	-
1442	Grant Admin (city exp)	-	-	-
1445	General Administration	3,874	1,887	-
1470	Activity Delivery -- Rehab	-	-	-
1470	Activity Delivery -- FTHB	-	-	-
1501	Loan Disbursement	-	-	-
9000	Capital Outlay for Housing Rehab	-	-	-
126-*4500*	**Total HOME Grant 07**	**3,874**	**1,887**	**-**
4000	Transfer Out to 010 for allowable admin costs			-

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
131	**CalTrans 6th St Bridge Rehab Project -- Revenue**			
3150 5091	Grant Reimbursement	33,464	30,596	20,000
	Total CalTrans 6th St Bridge Rehab	**33,464**	**30,596**	**20,000**
3000	Transfer In from 010	-	-	-
3000	Transfer In from 013	-	-	-

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
131	**CalTrans 6th St Bridge Rehab Project -- Expense**			
1202	Filing fees	-	2,060	
1081	Grant Engr Prof Svcs	31,823	10,800	10,000
1345	Publishing	-	193	-
1411	Prof Svs	880	815	-
1442	Grant Admin	5,280	-	-
1445	General Admin	-	-	-
1470	Activity Delivery -- Construction Eng'g	-	-	-
1475	Activity Delivery -- Construction	-	-	-
131-*4500*	**Total CalTrans 6th St Bridge Rehab**	**37,983**	**11,808**	**10,000**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
165	**CDBG Misc Income -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3180 4050	Payments on Grant Loans	-	-	-
3180 4060	Payments on Curb & Gutter Loans	-	-	-
	Total CDBG Misc Income	**-**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
165	**CDBG Misc Income -- Expense**			
1010	Salaries-Admin.	-	-	-
1470	Grant Activity Delivery -- Applications	3,454		-
3000	Capital Outlay	-	-	-
4000	Transfer Out to deficit funds	-	-	-
	Total CDBG -- Misc	**3,454**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
170	**CDBG Pogram Income (Sec III) - Revenue**			
3150 1000	Interest Earnings	400	-	-
3180 4030	Miscellaneous Revenue	-	-	-
4050	Payments on Loan	7,770	5,342	5,000
170-*4500*	**Total 94 CDBG HR Grant**	**8,170**	**5,342**	**5,000**
170	**CDBG Program Income (Sec III) Expenses**			
1010	Salaries-Admin.	1,182	-	-
1100-1160	Employee Benefits/Insurance	-	-	-
1442	General Contract Admin -- Community Dev	-	-	3,000
1445	Program General Administration	-	-	-
1501	Loan Disbursement	-	-	-
170-*4500*	**Total Pre-Trans 94 CDBG HR Grant**	**1,182**	**-**	**3,000**
172	**07 CDBG PTA Downtown (Tri-County) -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3160 5042	Gen Admin	1,181	-	-
3160 5044	Grant Activity	23,221	-	-
3160 5090	STBG Grant Reimbursement	-	-	-
	Total 07-CDBG PTA Dwntn	**24,402**	**-**	**-**
3000	Transfer In	-	-	-
172	**07 CDBG PTA Downtown (Tri-County) -- Expenses**			
1010	Salaries-Admin.	-	-	-
1100-1160	Employee Benefits/Insurance	-	-	-
1442	General Contract Admin	299	-	-
1445	Grant Gen Admin	248		
1470	Grant Contract Work	-	-	-
1501	Loan Disbursement	-	-	-
172/4500	**Total 07-CDBG PTA Dwntn**	**547**	**-**	**-**
173	**CDBG 07-PTAE-3123 (WWTP Facilities Plan -- Psomas) -- Revenue**			
3160 5042	Gen Admin	537		-
3160 5044	Grant Activity	6,638		
3160 5090	Grant Reimbursement	1,186	-	-
	Total 07-CDBG PTA Dwntn	**8,361**	**-**	**-**
173	**CDBG 07-PTAE-3123 (WWTP Facilities Plan -- Psomas) -- Expenses**			
4500 1442	Grant Admin (new PTA grant app)	898	-	-
4500 1445	General Admin	280		-
4500 1470	Contract Work	-	-	-
173 - *4500*	**Total CDBG 07- PTA WWTP Plan**	**1,178**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
174	**07 CDBG PTA -- Downtown Plan II (Tri-C) -- Revenue**			
3160 5041	Grant Revenue	18,314	-	-
3160 5044	Grant Activity	-		-
3160 5090	Grant Reimbursement	-	18,314	-
	Total 07-CDBG Downtown Plan	**18,314**	**18,314**	**-**
3000	Trans In	350		
174	**07 CDBG PTA -- Downtown Plan II (Tri-C) -- Expenses**			
4500 1200	Supplies	100	-	-
4500 1445	General Admin	-		-
4500 1470	Contract Work	24,842	3,649	-
174 - *4500*	**Total CDBG 07- Downtown Plan**	**-**	**3,649**	**-**
175	**Housing Element PTA (PMC) -- Revenue**			
3160 5042	Gen Admin	146	-	-
3160 5044	Grant Activity	-	77	-
3160 5090	STBG Grant Reimbursement	-	-	-
3160 5090	Grant Reimbursement	25,924	540	
	Total Housing Element	**26,070**	**617**	**-**
175	**Housing Element PTA (PMC) -- Expenses**			
4500 1202	Supplies	2060	-	
4500 1411	Grant Admin	24,608	-	-
4500 1445	General Admin	223	139	-
4500 1470	Contract Work	-	-	-
173 - *4500*	**Total Housing Element**	**-**	**139**	**-**
176	**Library ADA Design -- Revenue**			
3160 5042	Gen Admin	-	98	-
3160 5044	Grant Activity	-	-	-
3160 5090	STBG Grant Reimbursement	4,646	-	-
3160 5091	Grant Reimbursement	2,748	4,646	-
	Total Housing Element	**7,394**	**4,744**	**-**
176	**Library ADA Design -- Expenses**			
4500 1442	Grant Admin	-		-
4500 1445	General Admin	243	315	-
4500 1470	Contract Work	12,388	18,710	-
173 - *4500*	**Total Housing Element**	**-**	**19,025**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
177	**Biggs Community Hall Project -- Revenue**			
3160 5042	Gen Admin	-	-	-
3160 5044	Grant Activity	-	-	-
3160 5090	Grant Reimbursement	-	-	
	Total Community Hall	**-**	**-**	**-**
3000	Transfer In for city match		-	
177	**Biggs Community Hall Project -- Expenses**			
4500 1442	Grant Admin	-		-
1081	Engineering Grant Application	12,934	9,057	-
4500 1470	Contract Work (appraiser, arch, etc)	-	4,659	-
177 - *4500*	**Total Community Hall**	**-**	**13,716**	**-**
196	**STGB-1797 Revenue**			
3180 5040	Payments on Loan	1,090	2,880	-
3160 5090	Grant Reimbursement	-	-	-
	Total	**1,090**	**2,880**	**-**
3000	Transfer In for city match		-	-
196	**STGB 1797 Expenses**			
4500 1442	Grant Admin	-	-	-
1081	Engineering Grant Application	-	-	-
4500 1470	Contract Work	-	-	-
196 - *4500*	**Total**	**-**	**-**	**-**
197	**05-CDBG Storm Drain Project (to be closed in 2011) -- Revenue**			
3160-5042	General Admin	1,500	-	-
3160-5043	Activity Delivery	1,000	-	-
3160-5044	Grant Activity (Project)	10,000	-	-
3160 5046	Activity Delivery Set Aside (by city for sidewalk)	-	-	-
3160 5047	Project Set-Aside	-	-	-
3160 5091	Grant Reimbursement	-	-	-
3180 5052	Intergovernmental (auditor adj - def rev)	-	-	-
	Total05-CDBG Storm Drain Project	**12,500**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
197	**05-CDBG Storm Drain Project (to be closed in 2011) -- Expense**			
1081	Salaries-Engineering Services	-	-	-
1345	Grant Publish/Notices	-	-	-
1442	Grant Admin	-	-	-
1470	Activity Delivery -- Contract Work	-	-	-
1475	Project Construction (07-08 will use 1145)	-	-	-
9000	Capital Outlay	-	-	-
197-*4500*	**Total 2005 CDBG Storm Drain Grant**	**-**	**-**	**-**

** $10,000 of FY07/08 line 1475 is local funds*

200	**Community Facilities District - NBE Revenue (North Biggs Estates)**			
3150 1000	Interest Earnings	88	50	50
3170 7600	Assessment Revenue	37,611	-	18,000
3170 7600	CFD	2,216	-	-
3180 4035	Misc Reimbursement	3,114		
	Total	**43,029**	**50**	**18,050**

200	**Community Facilities District - NBE Expense (North Biggs Estates)**			
41201345	Publishing/Filing	253	-	-
4190 1411	Prof Svc - Eng & Accounting	246	2,044	1,055
4290 1020	Salaried -- Maint	3,900	6,161	8,088
1100-1160	Employee Benefits/Insurance	2,101	2,122	4,796
4290 1200	Gen Expenses - Supplies	-	239	20
4290 1411	Prof Svc - Planning	315	80	1,000
4140 1490	Prof Svc - Legal -	2,930	-	
4290 9000	Capital Outlay	-	4,941	2,500
4720 1490	Electric - Lighting and Power for lift station	3,114	-	500
	Total	**12,859**	**15,587**	**17,959**

Street Funds

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
22	**Combined Gas Tax (HUTA 20-26) Revenue**			
3150-1000	Interest Earnings	-	10	10
3160-4003	Gas Tax 2103 (Street Maint.)	-	9,568	9,568
3160-4005	Gas Tax 2105 (Street Maint.) **026**	9,864	9,731	9,731
3160-4006	Gas Tax 2106 (Street Maint.) **020**	12,522	12,193	12,193
3160-4007	Gas Tax 2107 (Engineering.) **022**	13,146	12,951	12,951
3160-4008	Gas Tax 2107.5 (Engineering) **024**	-	1,000	1,000
	Total Combined Gas Tax Revenue	**35,532**	**45,453**	**45,453**
3000	Transfer In	-	-	-
22	**Total Combined Gas Tax Revenue**	**35,532**	**45,453**	**45,453**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
022	**Combined Gas Tax (HUTA 20-26) Expenses**			
1020	Salaries-Maintenance	25,308	10,266	11,554
1021	Salaries-OT	143	263	-
1040	Professional Services -- Legal	-	-	-
1081	Contract Engineering Services	5,423	-	-
1100-1160	Employee Benefits/Insurance	12,957	5,214	6,852
1200	Supplies	-	-	-
1411	Professional Services -- Accounting	2,459	246	211
1475	Street Maint Construction	-	10,863	
4000	Transfer Out	-	-	-
22	**Total Combined Gas Tax**	**46,290**	**26,852**	**18,617**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
27	**Prop 42 Traffic Congestion -- Revenue**			
3150-1000	Interest Earnings	26	10	10
3160-5040	Prop 42 Traffic Congestion -- Revenue	16,095	18,105	18,015
27	**Total Prop 42**	**16,121**	**18,115**	**18,025**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
27	**Prop 42 Traffic Congestion -- Expenses**			
1020	Salaries-Maintenance	10,846	-	8,088
1021	Salaries-OT	61	-	-
1100-1160	Employee Benefits/Insurance	5,552	-	4,796
1081	Prof Engineering -- CEC	5,423	-	750
1200	Supplies	-	-	-
1411	Prof - Accounting	-	-	-
4000	Transfer Out	-	-	-
27	**Total Prop 42**	**21,882**	**-**	**13,634**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
080	**LTF / SB-325 Revenue (Street Maint) -- Revenue**			
3150-1000	Interest Earnings	10	10	10
3160-4100	TDA / LTF Street Maintenance	40,361	41,245	44,483
	Total TDA / LTF Street Maintenance	**40,371**	**41,255**	**41,245**
080/4412	**LTF / SB-325 Expenses (Street Maint) -- Expenses**			
1020	Salaries-Maintenance	7,231	24,640	27,729
1021	OT	41	633	-
1040	Professional Services -- Legal	2,398	-	-
1081	Contract Engineering Services	3,340	-	-
1100-1160	Employee Benefits/Insurance	3,584	12,723	16,444
1200	Supplies	-	-	-
1411	Professional Services -- Planning & Finance	-	-	-
1455	Street Striping	-	-	
1470	Contract Work	679	-	-
9000	Capital Outlay -- Paving 08	17,626	-	-
080-*4412*	**Total TDA LTF - Street Maint.**	**34,899**	**37,996**	**44,173**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
085	**Prop 1B (Street Maint Bond) Revenue**			
3150-1000	Interest Earnings	1,070	-	-
3160-4200	Prop 1B Bond Fund Distribution	-	-	-
	Total Prop 1B	**1,070**	**-**	**-**
085	**Prop 1B (Street Maint Bond) Expenses**			
1020	Salaries-Maintenance	-	-	-
1021	OT	-	-	-
1040	Professional Services -- Legal	-	-	-
1081	Contract Engineering Services -- Design	5,635	-	-
1100-1160	Employee Benefits/Insurance	-	-	-
1200	Supplies	-	-	-
1290	Traffic Signs	-	-	-
1345	Publishing & Notices	-	-	-
1440	Construction Inspection & Mgmt (CEC)	-	-	-
1411	Professional Services -- Planning & Finance	-	-	-
1470	Contract Work	71,939	-	-
1475	Project Construction	-	-	-
085-*4412*	**Total Prop 1B - Street Maint.**	**77,574**	**-**	**-**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
090	**TDA STA / SB 620 (Transit) -- Revenue**			
3150-1000	Interest Earnings	-	-	-
3160-4200	TDA / STA Transit	-	5,732	7645
3000	Transfer In	-	-	-
	Total TDA / STA Transit Revenue	**-**	**5,732**	**7,645**
090	**TDA STA / SB 620 (Transit) -- Expense**			
4170 1210	Transit System Miscellaneous	-	-	-
4170-1456	InterCounty Transit Cost	5,932	5,732	7645
4000	Transfer Out (to 44 for project)	-	-	-
090-*4170*	**Total TDA / STA - Transit**	**5,932**	**5,732**	**7,645**
092	**RSTP (Reg Surface Transp Program) / State Exch -- Revenue**			
	Interest	66	30	20
3160-4250	STIP / State Exchange Programs	10,579	10,579	12,978
	Total STIP / Exchange Revenue	**10,645**	**10,609**	**12,998**
092	**RSTP (Reg Surface Transp Program) / State Exch -- Expense**			
1020	Salaries-Maintenance	7,231	-	-
1021	OT	41	-	-
1100-1160	Employee Benefits/Insurance	3,700	-	
1081	Contract Engineering Services	-	-	-
1040	Professional Services -- Legal	942	-	-
1200	Supplies -- Road Repair	1,345	-	-
1280	Equipment Rentals	-	-	-
1411	Professional Services -- Planning & Finance	49	246	250
1455	Street Striping	-	3,141	-
092-*4412*	**Total STIP/ Exchange**	**13,308**	**3,387**	**250**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
40	**Water Operating Fund -- Revenue**			
3150 1000	Interest Earnings	536	200	100
3180 2000	Water Service Charges	342,931	344,055	359,000
3180-2140	Interest and Penalties	-	4,500	4,500
3180-4030	Miscellaneous Revenue	2,313	-	-
	Total Water Operating Fund	**345,780**	**348,755**	**363,600**
3000	Transfer In from 42		113,505	-
	Total Water Operating Fund	**345,780**	**462,260**	**363,600**
040/*4710*	**Water Operating Fund -- Expense**			
1010	Salaries-Admin.	39,447	17,934	19,773
1020	Salaries-Maintenance	55,481	58,890	57,769
1040	Professional Services -- Legal	4,241	6,049	4,680
1081	Contract Engineering Services	16,269	10,000	1,500
1100-1160	Employee Benefits/Insurance	34,325	34,000	43,259
1199	Allocated Costs	16,919	19,427	16,854
1200	Supplies	9,927	9,964	9,000
1205	Chemicals	797	4,154	4,000
1210	Miscellaneous	314	450	350
1212	Lab Testing	3,879	1,383	2,200
1215	Memberships/Dues	200	200	200
1232	Well & Pump Repairs & Maintenance	457	200	2,000
1235	Vehicle Repairs & Maintenance	473	650	600
1239	Equip Repair	46	109	100
1250	Electricity	24,259	28,603	28,000
1260	Uniform Rental/Safety Items	53	29	100
1270	Small Tools	-	75	150
1282	Pager Rental/Cellular Phone	1,003	1,064	1,000
1345	Publishing/Notices	-	150	-
1350	Schools/Training	400	336	200
1351	Licenses	150	150	150
1352	Annual System Fee Allocation	3,900	3,900	3,900
1355	Conferences/Meetings/Travel	692	800	800
1411	Professional Services - Finance	984	4,912	4,221
1470	Contract Work	-	1,450	-
1500	Bad Debt	-	942	700
3180 2115	Reserve Trans Intraf Contingency	-	-	-
040-*4710*	**Total Water Operating Fund**	**214,216**	**205,821**	**201,506**
4000	Transfer Out to 42/110 for debt service	112,379	84,213	120,000
4000	Transfer Out to 112	6,632	12,730	20,000
4000	Transfer Out to 42 for city contrib	49,000	-	-
	Total Transfers Out	168,011	96,943	140,000

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
044	**Water Acquisition & Construction -- Revenue**			
3150-1000	Interest Earnings	0	0	0
3160 8070	Reimbursement for Breach Repairs	0	0	0
3160-5091	Grant Reimbursement	0	0	0
3180 4030	Misc rev -- Breach Repair Reimb	7,500	233,248	0
3180-5052	Intergovernmental	3,000	0	0
	Total Revenue	**10,500**	**233,248**	**0**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
044/*4712*	**Water Acquisition & Construction Fund -- Expense**			
4500-1040	Salary-Legal-Project Grant	540	-	-
4712-1040	Salary - Legal - Water Project	4,241	-	-
4712-1081	Professional Engineering Services -- CEC	22,211	-	-
1232	Project Plant and Pump	-	450	-
1442	Project Inspection	-	-	
1475	Project Construction	32,669	38,135	-
4730-1040	Legal - Water Project S Dept	3,465	492	-
4730-1081	Eng - Water Project S Dept	60,634	8,433	-
4730-1212	Lab Testing - Water Project S Dept	500	-	-
4730-1470	Contract Sewer Clean & TV - Water Project S Dept	36,630	-	-
4730-1475	Project Constr - Water Project S Dept	32,699	40,362	-
9000	Capital Outlay,Water Meters to be depreciated	-	-	-
9001	Project Debt Service	156,135	197,000	-
044/*4712*	**Total Water Acquisition & Construction Fund**	**349,724**	**284,872**	**-**

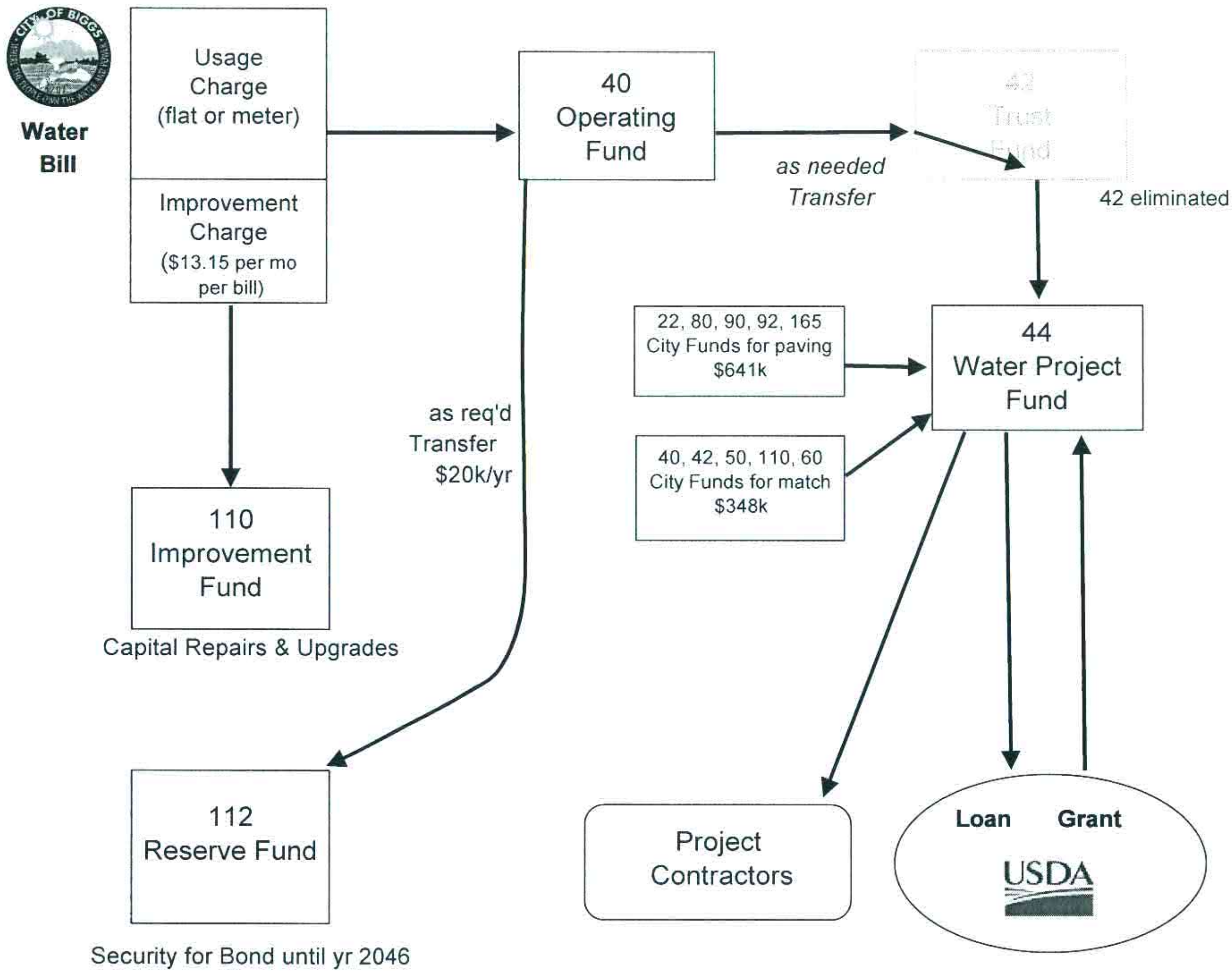
Fund Account *or Object #*	Description	Actual 09-10	Projected 10-11	Budget 11-12
110	**Water Improvement Fund -- Revenue**			
3150 1000	Interest Earnings	685	400	200
3180-2020	Water Improvement Charges	33,125	33,067	105,300
3180 3000	Connection/Development Fees	-	-	-
	Total Water Improvement Fund	**33,810**	**33,467**	**105,500**
	Transfer In (From 40, 112)	-	68,214	120,000
				225,500

Fund Account *or Object #*	Description	Actual 09-10	Projected 10-11	Budget 11-12
110/*4715*	**Water Improvement Fund -- Expenses**			
1010	Salaries-Administration	-	6,083	6,587
1020	Salaries-Maintenance	5,962	-	-
1021	OT	669	-	-
1040	Professional Services -- Legal	4,241	7,930	2,340
1081	Contract Engineering Services	25,349	18,000	7,500
1100-1160	Employee Benefits/Insurance	2,278	1,899	2,210
1411	Professional Services -- Planning & Acctg	7,474	4,624	6,395
9000	Capital Outlay	-	23,313	-
9001	Capital Outlay - Water Meter Project	-	-	-
9001	Project Debt Service	-	-	197,000
110-*4715*	**Total Water Improvement Fund**	**45,973**	**55,766**	**222,032**

Fund Account *or Object #*	Description	Actual 09-10	Projected 10-11	Budget 11-12
112	**Water Capital Improvement Reserve Fund -- Revenue**			
3150 1000	Interest Earnings	634	300	200
	Total Water Project Reserve Fund	**634**	**300**	**200**
3000	Transfer In (From 040)	6,632	12,730	20,000
3000	Transfer In (From 110)	109,793	-	-
	Total Transfers In	115,660	12,730	20,000
112/*4716*	**Water Capital Improvement Reserve Fund -- Expenses**			
4000	Transfer out (to 116)	-	-	-
112-*4716*	**Total Water Reserve Fund**	-	-	-

WATER WORKS: HOW THE BIGGS WATER FUNDS WORK

updated June 2011



2016:
Stop building 112
Start rebuilding 110

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
030	**Sewer Operating -- Revenue**			
3150 1000	Interest Earnings	50	40	30
3180-2140	Interest and Penalties	-	3,000	3,000
3170 5000	Service Charges	212,350	213,000	213,000
	Connection/Development Fee Rev	2,914	-	-
	Misc Revenue/Reimb	691	-	
	Total Sewer Operating Revenue	**216,005**	**216,040**	**216,030**
3000	Transfer In (from 105)		-	-
	Total Sewer Operating	**216,005**	**216,040**	**216,030**
030/*4460*	**Sewer Operating Fund -- Expenses**			
1010	Salaries-Admin.	31,057	18,500	19,773
1020	Salaries-Maintenance	58,351	59,000	57,769
1040	Professional Services -- Legal	2,120	6,049	4,680
1081	Contract Engineering Services	10,846	1,746	1,500
1100-1160	Employee Benefits - Admin + Maint	32,910	34,000	43,259
1199	Allocated Costs	16,919	19,427	16,854
1200	Supplies (non-chem)	9,069	10,280	10,000
1204	Lab & Analyzers	-	-	-
1205	Supplies -- Chemicals	33,115	31,000	31,000
1210	Miscellaneous	3,462	3,541	1,500
1212	Lab Testing	15,430	14,000	14,000
1215	Membership dues	332	332	332
1220	Telephone	456	700	600
1225	Alarm System	240	240	250
1232	Plant & Pump Repairs & Maintenance	-	2,337	1,000
1235	Vehicle Repair and Maintenance	530	732	600
1237	Building Repair and Maintenance	48	-	100
1250	Electricity	14,510	15,588	16,000
1260	Uniform Rental/Safety Items	-	29	50
1270	Small Tools	-	-	200
1282	Pager Rental/Cellular Phone	1,003	1,146	1,100
1345	Publishing/Notices	-	-	200
1350	School/Training	713	705	500
1351	Licenses	-	-	200
1352	Discharge Permit	-	-	3,500
1355	Travel and Meetings	56	981	120
1411	Professional Services -- Accounting	984	3,800	4,221
1436	Pump/Drain Line Contract Work	6,587	7,953	2,500
1470	Contract Work line cleaning/pumping	3,876	5,369	2,500
9000	Capital Outlay	-	-	-
9001	Debt Service	-	-	
030-*4460*	**Total Sewer Operating Fund**	**242,614**	**237,455**	**234,308**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
105	**Sewer Improvement Fund**			
3150 1000	Interest Earnings	714	100	100
3170-5100	Sewer Improvement Fund Charges	58,229	58,220	58,220
3180 4035	Misc Refund or Reimbursement	21	-	-
	Total Sewer Improvement Revenue	**58,964**	**58,320**	**58,320**
4000	Transfer out (to 106)	-	4,000	4,000
105/*4735*	**Sewer Improvement Fund**			
1010	Salaries-Admin	20,802	6,100	6,587
1020	Salaries-Maintenance	5,075	-	-
1021	Maint OT	669	-	-
1040	Professsional Services -- Legal	5,090	3,024	2,340
1081	Contract Engineering Services	45,977	10,717	9,000
1100-1160	Employee Benefits/Insurance	8,998	1,500	2,210
1200	Supplies - WWTP Application Costs	-	511	-
1411	Professional Services -- Planning & Psomas	23,684	7,677	-
1445	Project General Admin	11,500	1,658	-
1475	Special Project	-	-	-
9000	Capital Outlay	1,217	33,644	-
9001	Debt Service for WWTP	27,000	27,000	27,000
105-*4735*	**Total Sewer Improvement Fund**	**150,012**	**91,831**	**47,137**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
106	**Sewer Bond Reserve Fund - Revenue**			
3150 1000	Interest Earnings	-	-	-
	Total	-	-	-
	Transfer In from 105	40,124	4,000	4,000
106/*4735*	**Sewer Bond Reserve Fund - Expenses**			
		-	-	-
106-*4735*	**Total**	-	-	-

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
050/*4720*	**Electric Operating Fund -- REVENUES**			
3150 1000	Interest Earnings	1,287	600	300
3170 5200	Previously Written Off Revenue	249	900	450
3170 9000	Other Service Charges/Misc.	1,400	1,210	1,200
3180 2100	Service Charges	2,537,157	2,567,364	2,500,000
3180-2130	Electric Surcharge Rev.	3,398	3,978	3,500
3180-2140	Interest and Penalties	43,785	41,402	40,000
3180-2150	Shutoff/Reconnect Charges	3,400	5,020	4,000
3180 4030	Miscellaneous Revenue/Reimb	610	501	-
	Total Electric Operating Fund	**2,591,286**	**2,620,975**	**2,549,450**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
050/*4720*	**Electric Operating Fund -- EXPENSES**			
1010	Salaries-Admin.	91,296	60,969	66,548
1020	Salaries-Maintenance	4,681	10,921	11,554
1040	Legal -- Contract Attorney	22,242	30,244	23,400
1081	Contract Engineering Services (Shutdown PM)	7,800	11,845	12,000
1100-1160	Employee Benefits/Insurance	34,667	26,184	32,725
1199	Allocated Costs	126,889	122,972	126,404
1200	Supplies	29,396	3,076	10,000
1210	Miscellaneous	3,632	2,600	3,000
1220	Telephone	565	1,309	1,000
1239	Equip Repair (incl GO165)	7,731	15,950	8,000
1250	Electricity	387	108	200
1254	Public Outreach -- Connect - CTY	1,413	1,708	1,800
1282	Pager Rental/Cellular Phone	1,408	1,330	1,100
1340	Electricity - NCPA	1,141,656	1,191,151	1,200,000
1345	Legal Notices	106	-	200
1355	Travel/Conferences/Meetings	2,925	4,333	4,300
1400	Professional Services (Police)	341,252	247,115	262,282
1423	Professional Services (Animal Control)	15,614	15,576	19,942
1430	Professional Services (Fire)	82,212	83,612	94,770
1411	Professional Services -- Accounting	1,230	6,142	5,277
1462	NCPA Pooled GHG Verification Service	-	2,000	2,000
1465	Maintenance Contract Work	193,949	193,386	217,064
1500	Bad Debt	-	869	1,000
050-*4720*	**Total Electric Operating Fund**	**2,111,227**	**2,033,400**	**2,104,564**
4000	Transfer Out to 44 for water project city contrib	-	-	-
4000	Transfer Out to General Fund	197,089	73,365	152,967
	Transfer Out to Special Reserve Funds		17,786	44,489
	Transfer Out to Fund 105 Improvement		17,786	44,489
	Total Transfers Out	**197,089**	**108,937**	**241,944**
050-*4720*	**Total Electric Operating Fund**	**2,308,316**	**2,142,337**	**2,346,509**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
051	**Public Benefits -- Revenue**			
3150 1000	Interest Earnings	334	200	100
3180-2135	Public Benefits Surcharge	56,980	60,109	60,000
	Total Public Benefits	**57,314**	**60,109**	**60,000**
051/*4721*	**Public Benefits -- Expenses**			
1010	Salaries-Admin.	7,977	3,658	3,952
1081	Contract Engineering Services	-	-	-
1100-1160	Employee Benefits/Insurance	2,559	900	1,326
1200	Supplies	11	1,200	200
1210	Miscellaneous incl solar	6,412	7,350	10,000
1220	Telephone	-	-	50
1251	Rebate Program	2,022	10,648	14,500
1252	Energy Audits	-	1,200	1,800
1253	Weatherization	-	-	-
1254	Public Outreach	500	400	2,000
1255	Senior Discount	-	-	7,000
1355	Conferences/Meetings/Travel	437	1,011	2,500
1462	NCPA Member Services	3,600	4,000	4,000
1465	Contract Work - GBE	-	-	4,000
1467	Geysers Effluent Project	12,420	12,420	14,644
4000	Transfers Out	-	-	-
051-*4721*	**Total Public Benefits Fund**	**35,938**	**42,787**	**65,972**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
100	**Electric Improvement Fund -- Revenue**			
3150 1000	Interest Earnings	72	20	2
3180 3000	Connection/Development Fees	1,696	1,697	0
	Total Electric Improvement Fund	**1,768**	**1,717**	**2**
	Transfer In from Fund 050	0	17,786	44,489
	Total Electric Improvement Fund after transfers	**1,768**	**19,503**	**44,491**

100/*4725*	**Electric Improvement Fund -- Expenses**			
1411	Engineering Services - NCPA	-	-	-
1440	Special Projects	-	10,300	20,000
9000	Capital Outlay	-	-	-
100-*4725*	**Total Electric Improvement Fund**	**-**	**10,300**	**20,000**

Fund *Account* or Object #	Description	Actual 09-10	Projected 10-11	Budget 11-12
060	**Solid Waste Operating Revenue**			
3150 1000	Interest Earnings	13	5	2
3180-2140	Interest and Penalties	-	2,000	2,000
3170 6000	Service Charges	143,139	144,354	145,000
	Total Solid Waste Operating Fund	**143,152**	**146,359**	**147,002**

060/*4470*	**Solid Waste Operating Fund**			
1010	Salaries-Admin.	13,381	5,400	5,934
1020	Salaries -Maintenance	907	-	-
1021	PW Department OT	75	24	-
1100-1160	Employee Benefits/Insurance	3,895	2,600	3,616
1199	Allocated Costs	8,459	9,713	8,427
1200	Supplies	2,131	346	500
1210	Equip Rental	-	-	-
1282	Pager/Cell Phone	-	-	-
1345	Publish/Notices	-	-	50
1410	Contract Services (Waste Mgmt)	115,524	115,000	116,500
1411	Professional Services - Accounting	98	491	475
9000	Capital Outlay	-	1,409	-
4740/1500	Bad Debt	-	479	500
060-*4470*	**Total Solid Waste Operating Fund**	**144,470**	**135,462**	**136,002**
4000	Transfer Out to 044/016 for city contrib	98,000	-	8,000
060-*4470*	**Total Solid Waste Operating Fund**	**242,470**	**135,462**	**144,002**

CITY OF BIGGS **Salary Schedule** **Effective Oct 1, 2010**

	Entry			Top	
	Month Hour	Annual		Month Hour	Annual
City Administrator	6,365 36.72	76,380		7,956 45.90	95,472
Public Works Superintendent	4,148 23.93	49,776		5,185 29.91	62,220
Public Works Supervisor	3,771 21.76	45,252		4,714 27.20	56,568
Planning Assistant/ Code Enforcement	2,592 14.95	31,104		3,240 18.69	38,880
Finance Director	3,428 19.78	41,136		4,285 24.72	51,420
Accounting Technician	2,862 16.51	34,340		3,577 20.64	42,924
Senior Accounting Clerk	2,602 15.01	31,218		3,252 18.76	39,024
Accounting Clerk	2,365 13.64	28,380		2,956 17.05	35,472
Administrative Assistant	2,150 11.16	25,800		2,688 15.51	32,256
Chief Plant Operator Level 3 License	3,490 20.13	41,880		4,292 24.76	51,504
Treatment Plant Operator Level 2 License	3,035 17.51	36,420		3,733 21.54	44,796
Treatment Plant Operator *Level 1 License*	2,759 15.92	33,108		3,393 19.57	40,716
City Crew III Water System Operator	2,508 14.47	30,096		3,085 17.80	37,020
City Crew II Equipment Operator	2,280 13.15	27,360		2,804 16.18	33,648
City Crew I General Maintenance	2,101 12.12	25,210		2,550 14.71	30,600

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

Salary Budget Data FY 11/12

Position	Pay Rate ea adjusted for FY12	Per	Annual Gross Salary	Social Security 6.20%	Medicare 1.45%	Worker's Comp %	Worker's Comp Premium $21,459	Health Ins. Amount	Dental Insurance	Vision & Life Insurance	Employer PERS 9.6%	Total Taxes & Benefits	Total Salaries, Tax & Benefits
Public Works Department													
Public Works Supervisor	$ 5,249	mo.	$ 62,988	$ 3,905	$ 913	16%	3,433	18,974	1,086	264	6,059	34,634	97,622
Plant Operator - HW	$ 4,373	mo.	52,476	3,254	761	14%	3,004	18,974	1,086	264	5,048	32,390	84,866
City Crew III - JB	$ 3,347	mo.	40,168	2,490	582	10%	2,146	7,297	342	264	3,864	16,985	57,153
City Crew II - JH	$ 2,676	mo.	32,112	1,991	466	8%	1,717	18,974	1,086	264	3,089	27,586	59,698
City Crew II -	$ 2,012	mo.	24,144	1,497	350	9%	1,931	14,595	738	264	2,322	21,697	45,841
Subtotal			**211,888**	**13,137**	**3,072**	**57%**	**12,232**	**78,815**	**4,337**	**1,318**	**20,381**	**133,293**	**345,180**
Standby / Beeper Duty (Crew Only)*	$ 17.80	hr.	12,994	806	188	1%	215	-	-	-	1,250	2,459	15,453
Emergency/Weekend O/T**	$ 26.70	hr.	6,194	384	90	1%	215	-	-	-	596	1,284	7,479
Certification Stipend	$ 120.00	mo.	1,440	89	21	0%	-	-	-	-	139	249	1,689
Subtotal			19,188	1,190	278	2%	429	-	-	-	1,846	3,743	**22,931**
Total Public Works Department			**231,076**	**14,327**	**3,351**	**59%**	**$ 12,661**	**$ 78,815**	**$ 4,337**	**$ 1,318**	**$ 22,227**	**$ 137,035**	**$ 368,111**
Administration Department													
City Administrator - PC	$ 7,441	mo.	90,185	5,591	1,308	18%	3,863	14,595	738	264	8,675	35,033	125,218
Finance Director - Vacant		mo.		-	-		-	-			-	-	-
Accounting Technician - MM	$ 3,463	mo.	41,559	2,577	603	8%	1,717	-	-	264	3,998	9,157	50,716
Accounting Techician + City Clerk - RD	$ 3,576	mo.	42,915	2,661	622	9%	1,931	14,595	738	264	4,128	24,939	67,854
Code Enforcement,Planning (25hr/wk) - ED	$ 1,834	mo.	22,008	1,364	319	6%	1,288	14,595	738	264	2,117	20,685	42,692
Subtotal			196,667	12,193	2,852	41%	8,798	43,785	2,214	1,054	18,917	89,814	286,481
Overtime/extra meetings	$ 19.69	hr.	1,063	66	15	0%	-	-	-	-	102	184	1,247
Total Administration Department			**197,730**	**12,259**	**2,867**	**41%**	**$ 8,798**	**$ 43,785**	**$ 2,214**	**$ 1,054**	**$ 19,020**	**$ 89,997**	**$ 287,728**
TOTAL SALARIES			**$ 428,806**	**$ 26,586**	**$ 6,218**	**100%**	**$ 21,459**	**$ 122,600**	**$ 6,552**	**$ 2,372**	**$ 41,247**	**$ 227,033**	**$ 655,839**

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 - Calif Engineering Co	$87.00	hr.	$ 30,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 30,000**
6.6 hrs per wk at 87 per hr													
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**
6.8 hrs per wk at 85 per hr													
City Attorney - Greg Einhorn	$100.00	hr	$ 46,800.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 46,800**
9 hrs per wk at 100 per hr													
City Finance - Roy Seiler	$99.00	hr	$ 21,106.80	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$ -	**$ 21,107**
4.1 hrs per mo at 99 per hr													
City Council ($300/mo/pp)	$300.00	mo.	$ 18,000.00	$ 1,116.00	$ 261.00	0.00%	$ -	N/A	N/A	N/A	N/A	$ 1,377.00	**$ 19,377**
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			**$ 145,907**	**$ 1,116**	**$ 261**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,377**	**$ 148,661**

Salary Allocation

	Administrator + AR	AP + Planning Asst	Public Works	
Total Salaries	$ 131,744	$ 65,986	$ 231,076	
Total Taxes & Benefits	$ 44,190	$ 45,807	$ 137,035	includes payroll taxes, insurance

Total	$	428,806
Total	$	227,033
	$	655,839

Administrator + AR	Sewer	Water	Electric	Public Benefits	Solid Waste	Sewer Impr	Water Impr	GPU	City Admin	**Totals**
	4460	4710	4720	4721	4470	4735	4735	214-4120	010-4120	
	10.0%	10.0%	43.0%	3.0%	2.0%	5.0%	5.0%	2.0%	20.0%	**100.0%**
Salaries	**$ 13,174**	**$ 13,174**	**$ 56,650**	**$ 3,952**	**$ 2,635**	**$ 6,587**	**$ 6,587**	**$ 2,635**	**$ 26,349**	**$ 131,744**
Taxes & Benefits	**$ 4,419**	**$ 4,419**	**$ 19,002**	**$ 1,326**	**$ 884**	**$ 2,210**	**$ 2,210**	**$ 884**	**$ 8,838**	**$ 44,190**

AP + Planning Asst	Sewer	Water	Electric	Solid Waste	Planning	City Admin	GPU			**Totals**
	4460	4710	4720	4470	4160	010-4120	214-4120			
	10.0%	10.0%	15.0%	5.0%	25.0%	33.0%	2.0%			**100.0%**
Salaries	**$ 6,599**	**$ 6,599**	**$ 9,898**	**$ 3,299**	**$ 16,497**	**$ 21,775**	**$ 1,320**			**$ 65,986**
Taxes & Benefits	**$ 4,581**	**$ 4,581**	**$ 6,871**	**$ 2,290**	**$ 11,452**	**$ 15,116**	**$ 916**			**$ 45,807**

Public Works Department	Sewer	Water	Electric	Parks	Street (Gas Tax)	Street (LTF)	Street Maint GF	CFD NBE	Bldgs & Prop GF	**Totals**
	4460	4710	4720	4610	22	80-4412	4412	200	010-4150	
	25.0%	25.0%	5.0%	15.0%	5.0%	12.0%	8.5%	3.5%	1.0%	**100.0%**
Salaries	**$ 57,769**	**$ 57,769**	**$ 11,554**	**$ 34,661**	**$ 11,554**	**$ 27,729**	**$ 19,641**	**$ 8,088**	**$ 2,311**	**$ 231,076**
Taxes & Benefits	$ 34,259	$ 34,259	$ 6,852	$ 20,555	$ 6,852	$ 16,444	$ 11,648	$ 4,796	$ 1,370	**$ 137,035**

CONSULTANT CONTRACT ALLOCATION

Bennett Engineering Services

Engeneering General	GPU	Prop 42	Sewer Operating	Water Operating	Gas Tax	Street Maintenance LTF	Street Maintenance RSTP	Bridge Replacement Reserve	Sewer Improvement	Water Improvement	Total Allocation
010-4370-1081	214	27	030-4460-1081	040-4710-1081	022-4412-1081	080-4412-1081	092-4412-1081	13-1081	105-4735-1081	110-4715-1081	
27.5%	5.0%	2.5%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	30.0%	25.0%	100.0%
$ 8,250	$ 1,500	$ 750	$ 1,500	$ 1,500	$ -	$ -	$ -	$ -	$ 9,000	$ 7,500	**$ 30,000**

Pacific Municipal Consulting Services

	Planning Prof. Services	Electric Operation	Sewer Operating	Water Operating	Gas Tax	Street Maintenance LTF	Street Maintenance RSTP	General Plan Update	Sewer Improvement	Water Improvement	Total Allocation
	010-4160-1411	050-4720-1411	030-4460-1411	040-4710-1411	022-4412-1411	080-4412-1411	092-4412-1411	214	105-4735-1411	110-4715-1411	
	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.0%	10.0%	100.0%
	$ 22,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,500	$ 3,000	**$ 30,000**

Greg Einhorn, City Attorney

General	Prop 42	Electric Operation	Sewer Operating	Water Operating	Water Construction Project	Street Maintenance LTF	Street Maintenance RSTP	General Plan Update	Sewer Improvement	Water Improvement	Total Allocation
010-4140-1040	27	050-4720-1040	030-4460-1040	040-4710-1040	044-4715-1040	080-4412-1040	092-4412-1040	214	105-4735-1040	110-4715-1040	
18.0%	0.0%	50.0%	10.0%	10.0%	0.0%	0.0%	0.0%	2.0%	5.0%	5.0%	100.0%
$ 8,424	$ -	$ 23,400	$ 4,680	$ 4,680	$ -	$ -	$ -	$ 936	$ 2,340	$ 2,340	**$ 46,800**

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	
10.0%	2.0%	25.0%	20.0%	20.0%	1.0%	5.0%	1.0%	1.0%	10.0%	5.0%	100.0%
$ 2,111	$ 422	$ 5,277	$ 4,221	$ 4,221	$ 211	$ 1,055	$ 211	$ 211	$ 2,111	$ 1,055	**$ 21,107**

Fund Account or Object #	Description		Amounts to be Allocated FY 07/08		Amounts to be Allocated FY 08/09		Amounts to be Allocated FY 09/10		Amounts to be Allocated FY 10/11		Amounts to be Allocated **FY 11/12**
	City Council								12,581		12,900
	Admin/Clerk								48,895		58,243
	Benefits & General Expenses								76,570		71,191
	Shop & Corp Yard								25,916		26,205
Total Selected* General Fund Expenses to be Allocated			**162,630**		**178,625**		**163,963**		**163,963**		**168,539**
	Total Department Budgeted Expenditures (less allocated costs)										
010-*4110*	Total City Council	0.48%	780.62	0.00%	-		-		-		
010-*4120*	Total Administration/City Clerk	3.22%	5,236.69	0.00%	-		-		-		
010-*4140*	Total City Attorney	1.47%	2,390.66	0.00%	-		-		-		
010-*4150*	Total General Government Buildings	1.13%	1,837.72	0.00%	-		-		-		
010-*4160*	Total Planning	3.99%	6,488.94	0.00%	-		-		-		
010-*4310*	Total Police	18.81%	30,590.70	0.00%	-		-		-		
010-*4320*	Total Fire	5.48%	8,912.12	0.00%	-		-		-		
010-*4340*	Total Animal Control	0.60%	975.78	0.00%	-		-		-		
010-*4360*	Total Shop & Corporate Yard	2.71%	4,407.27	0.00%	-		-		-		
010-*4370*	Total Engineering	0.62%	1,008.31	0.00%	-		-		-		
010-*4412*	Total General Street Maintenance	0.22%	357.79	0.00%	-		-		-		
010-*4610*	Total Parks	0.93%	1,512.46	0.00%	-		-		-		
010		39.66%	64,499	0.00%	-		-		-		-
030	Total Sewer Operating Fund	7.63%	12,408.67	10%	17,862.50	10%	16,396.32	10%	$ 16,396	10%	$ 16,854
040	Total Water Operating Fund	3.82%	6,212.47	10%	17,862.50	10%	16,396.32	10%	$ 16,396	10%	$ 16,854
050	Total Electric Operating Fund	43.30%	70,418.79	75%	133,968.75	75%	122,972.40	75%	$ 122,972	75%	$ 126,404
060	Total Solid Waste Operating Fund	5.61%	9,123.54	5%	8,931.25	5%	8,198.16	5%	$ 8,198	5%	$ 8,427
	Total All Departments & Funds to be allocated	**100%**	**162,663**	**100.00%**	**178,625**	**100.00%**	**163,963**	**100.00%**	**$ 163,963**	**100%**	**$ 168,539**

Note: city council May 24, 2010 set alloc's at 10-10-75-5; affirmed in 2011