

CITY COUNCIL

Gary Hansen, Mayor  
Vince Holvik, Vice Mayor  
Jeff Cobb, Council Member  
Sandie Hobbs, Council Member  
Jim Yoder, Council Member

CITY MANAGER  
Steve Holsinger

CITY CLERK  
Natalie Butler



201 North Lassen Street  
Willows, CA 95988  
(530) 934-7041

**SPECIAL CITY COUNCIL BUDGET MEETING AGENDA**

**Wednesday, June 1, 2011**

**4:00 p.m.**

1. Call to Order - 4:00 p.m.
2. Pledge of Allegiance
3. Roll Call
4. **Agenda Review:** (Requested Changes by Council or Staff)
  - a.) Consider acceptance, by motion, of Special City Council Budget Meeting Agenda for June 1, 2011.
5. **PUBLIC COMMENT: PUBLIC COMMENTS ARE RESTRICTED ONLY TO THOSE ITEMS LISTED ON THE AGENDA BELOW AND NO OTHER BUSINESS SHALL BE CONSIDERED BY THE LEGISLATIVE BODY, Pursuant to Government Code §54956.**
6. **PERS Contract Amendment - Section 20903-Two Years Additional Service Credit:**
  - a) Consider adoption of a Resolution of intention to approve an amendment to the contract between the Board of Administration - Cal PERS and the City Council of the City of Willows.
7. **FY 2011/2012 Budget Overview:**
  - Review of FY 2011/2012 Proposed Budget.
  - Council review, discussion & direction of alternative reductions in staffing and/or other methods to reduce the anticipated deficit.
  - Council review and discussion of City Hall Hours of Operation.
8. **ADJOURNMENT:**

**CERTIFICATION:** Pursuant to Government Code §54954.2 (a), the agenda for this meeting was properly posted on or before May 26, 2011.

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall or the Willows Public Library at 201 North Lassen Street in Willows or on the City's website at [www.cityofwillows.org](http://www.cityofwillows.org).

In compliance with the Americans with Disabilities Act, the City of Willows will make available to members of the public any special assistance necessary to participate in this meeting. The public should contact the City Clerk's office at 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

**AGENDA ITEM**

**TO:** Steve Holsinger, City Manager  
**FROM:** Tim Sailsbery, Finance Director  
**SUBJECT:** PERS Contract Amendment-Section 20903-Two Years Additional Service Credit

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**RECOMMENDATION**

Adopt the Resolution of Intention to Approve an Amendment to Contract Between the Board of Administration–California Public Employees' Retirement System and the City Council of the City of Willows

**SITUATION (or BACKGROUND):**

Council has directed staff to proceed with the process of adding Public Employees Retirement Law Section 20903-Two Years Additional Service Credit. The first step in this process is to adopt a Resolution of Intention to amend the City's contract with PERS for both the public safety and miscellaneous members.

Following the adoption of the resolution, there will be additional steps in the process, which will occur during subsequent City Council meetings. An ordinance must be passed in accordance with the City's prescribed ordinance process (introduction and first reading and then second reading/possible adoption), and a calculation of employer's estimated cost will be presented at the same meeting as the introduction and first reading of the ordinance.

The contract amendment would be in place following 30 days from adoption of the ordinance. However, as previously noted, October 1 is the earliest possible date that the service credit incentive may be offered due to system conversion issues at CalPERS (October 1 has not been officially finalized, and the ultimate date of offering may be adjusted).

**FINANCIAL CONSIDERATIONS:**

Will be presented along with the introduction/first reading of the ordinance at a subsequent meeting.

**NOTIFICATION**

Willows Public Safety Association  
Willows Employees Association  
Unrepresented Employees (All others not in WPSA & WEA)

**ALTERNATE ACTIONS**

1. Adopt the Resolution as recommended
2. Table the Resolution and seek additional information
3. Reject the Resolution

**RECOMMENDATION**

Adopt the Resolution of Intention to Approve an Amendment to Contract Between the Board of Administration–California Public Employees' Retirement System and the City Council of the City of Willows

Respectfully submitted,

Tim Sailsbery  
Finance Director

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Attachments:       Resolution  
                          Amendment to Contract

**RESOLUTION OF INTENTION  
TO APPROVE AN AMENDMENT TO CONTRACT  
BETWEEN THE  
BOARD OF ADMINISTRATION  
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
AND THE  
CITY COUNCIL  
CITY OF WILLOWS**

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide Section 20903 (Two-Years Additional Service Credit) for miscellaneous members and local safety members.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: \_\_\_\_\_  
Presiding Officer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date adopted and approved



**EXHIBIT**

California  
Public Employees' Retirement System

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**AMENDMENT TO CONTRACT**

Between the  
Board of Administration  
California Public Employees' Retirement System  
and the  
City Council  
City of Willows

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The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective February 1, 1965, and witnessed December 14, 1964, and as amended effective November 1, 1965, July 1, 1972, May 1, 1996, July 10, 1998, July 1, 2001 and January 1, 2005 which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 12 are hereby stricken from said contract as executed effective January 1, 2005, and hereby replaced by the following paragraphs numbered 1 through 13 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 60 for local miscellaneous members and age 50 for local safety members.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

2. Public Agency shall participate in the Public Employees' Retirement System from and after February 1, 1965 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.
3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorneys fees that may arise as a result of any of the following:
  - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
  - (b) Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than existing retirement benefits, provisions or formulas.
  - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
  - (d) Public Agency's election to file for bankruptcy under Chapter 9 (commencing with section 901) of Title 11 of the United States Bankruptcy Code and/or Public Agency's election to reject this Contract with the CalPERS Board of Administration pursuant to section 365, of Title 11, of the United States Bankruptcy Code or any similar provision of law.
  - (e) Public Agency's election to assign this Contract without the prior written consent of the CalPERS' Board of Administration.
  - (f) The termination of this Contract either voluntarily by request of Public Agency or involuntarily pursuant to the Public Employees' Retirement Law.
  - (g) Changes sponsored by Public Agency in existing retirement benefits, provisions or formulas made as a result of amendments, additions or deletions to California statute or to the California Constitution.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
  - a. Local Fire Fighters (herein referred to as local safety members);
  - b. Local Police Officers (herein referred to as local safety members);
  - c. Employees other than local safety members (herein referred to as local miscellaneous members).
5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
  - a. **PERSONS COMPENSATED ON AN HOURLY BASIS WHO ARE EMPLOYED ON OR AFTER NOVEMBER 1, 1965.**
6. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment before and not on or after January 1, 2005 shall be determined in accordance with Section 21354 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified and Full).
7. The percentage of final compensation to be provided for each year of credited prior and current service as a local miscellaneous member in employment on or after January 1, 2005 shall be determined in accordance with Section 21354.3 of said Retirement Law subject to the reduction provided therein for Federal Social Security (3% at age 60 Modified and Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a local safety member shall be determined in accordance with Section 21362.2 of said Retirement Law subject to the reduction provided therein for Federal Social Security (3% at age 50 Modified).
9. Public Agency elected and elects to be subject to the following optional provisions:
  - a. Section 20965 (Credit for Unused Sick Leave).
  - b. Section 21024 (Military Service Credit as Public Service).
  - c. Section 20903 (Two Years Additional Service Credit).
10. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.

11. Public Agency shall also contribute to said Retirement System as follows:
- a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
  - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
12. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
13. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

BOARD OF ADMINISTRATION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

CITY COUNCIL  
CITY OF WILLOWS

BY \_\_\_\_\_  
DARRYL WATSON, CHIEF  
CUSTOMER ACCOUNT SERVICES DIVISION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY \_\_\_\_\_  
PRESIDING OFFICER

\_\_\_\_\_  
Witness Date

Attest:

\_\_\_\_\_  
Clerk

# CITY OF WILLOWS

2011/12

## PROPOSED BUDGET

**CITY OF WILLOWS  
2011-2012 PROPOSED BUDGET  
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CITY OF WILLOWS  
2011/12  
GENERAL FUND BUDGET UPDATE  
STATUS @ 06/01/11

**06/01/11 Update Items-** The General Fund deficit noted on 5/17/11 stood at \$463K. Taking into account the following items:

3 Retirees from Parks and Public Works  
Backfill loss of PPW employees with part time funding  
Elimination of funding of part time CSO position  
Partial elimination of funding of part time Accounts Analyst position  
One-time dividend to offset portion of liability insurance premiums  
Updated revenue estimates

The General Fund budget is presented at 6/1/11 with a deficit of \$297K.

**Assumptions in 06/01/11 Update-** The budget is presented with the following assumptions included in the calculations:

- Loss of State Supplemental Law Enforcement Services funds
- Loss of COPS Booking Fee Subvention
- Loss of WUSD law enforcement funds
- No changes in charges for services provided by Glenn County
- No changes in Library funding by Glenn County

**Effect of Insurance Dividends-** The City will receive substantial dividends from our self-insurance JPA pool in 2011/12. The dividends are sufficient to reduce the General Fund cost of liability insurance by \$26K for the year. In addition, we will receive a dividend related to Workers Compensation to maintain an expenditure level equal to 2010/11. **Please keep in mind that these dividends cannot be relied upon year after year to cover such significant portions of our insurance costs. Without these dividends, in 2011/12, our liability premiums would have been \$26K higher and workers compensation premiums \$63K higher. Current liability and workers compensation activity may ultimately reduce or end dividends going forward.**

**Council Requested Calculations-**Calculations of various proposals requested by Council at the 5/17/11 budget hearings are included in section 7 of this report. Staff requests specific direction from Council regarding additional cuts to be made to achieve the budget level agreed upon.

City of Willows  
 Targeted Budget Levels  
 FY 2011-12 General Fund Budget

	2010/11 General Fund Original Budget	2010/11 General Fund Projection (Mid Year)	2010/11 General Fund Projection at 6/1/2011	2011/2012 Baseline Presented 3/30/11	2011/2012 Loss of COPS and WUSD Funding 5/17/2011	2011/2012 Status at 6/1/2011 (See Next Page)
LEGISLATIVE CITY COUNCIL	\$ 15,062	\$ 14,062	\$ 15,805	\$ 15,153	\$ 15,153	\$ 14,752
ADMINISTRATIVE CITY MANAGER	\$ 159,924	\$ 160,924	\$ 157,628	\$ 166,300	\$ 166,300	\$ 165,808
FINANCE DEPARTMENT	\$ 166,811	\$ 166,811	\$ 166,257	\$ 169,106	\$ 169,106	\$ 168,833
GENERAL OFFICE	\$ 157,497	\$ 149,497	\$ 144,829	\$ 158,981	\$ 158,981	\$ 144,481
CAPITAL-JT ITEMS	\$ 5,000	\$ 5,000	\$ 7,397	\$ 2,500	\$ 2,500	\$ 2,500
	\$ 489,232	\$ 482,232	\$ 476,111	\$ 496,887	\$ 496,887	\$ 481,622
BUILDING BUILDING	\$ 81,298	\$ 86,298	\$ 87,880	\$ 92,006	\$ 92,006	\$ 92,617
OUTSIDE SERVICE CITY ATTORNEY	\$ 18,000	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000
PLANNING	\$ 35,900	\$ 35,900	\$ 35,900	\$ 27,400	\$ 27,400	\$ 27,000
ENGINEERING	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	\$ 68,900	\$ 68,900	\$ 68,900	\$ 57,400	\$ 57,400	\$ 57,000
POLICE POLICE DEPARTMENT	\$ 1,219,141	\$ 1,215,641	\$ 1,196,397	\$ 1,259,501	\$ 1,389,501	\$ 1,366,078
LIBRARY LIBRARY	\$ 182,366	\$ 182,366	\$ 167,114	\$ 173,325	\$ 173,325	\$ 169,630
RECREATION RECREATION	\$ 86,299	\$ 86,599	\$ 87,972	\$ 90,465	\$ 90,465	\$ 90,214
SWIMMING POOL	\$ 30,880	\$ 31,380	\$ 30,547	\$ 30,401	\$ 30,401	\$ 30,136
	\$ 117,179	\$ 117,979	\$ 118,519	\$ 120,866	\$ 120,866	\$ 120,350
PARKS AND PUBLIC WORKS PARKS & PUBLIC WORKS-GENERAL	\$ 464,701	\$ 465,701	\$ 453,964	\$ 480,103	\$ 480,103	\$ 371,062
PARKS DIVISION	\$ 29,763	\$ 32,263	\$ 27,913	\$ 32,420	\$ 32,420	\$ 30,290
MALL DIVISION	\$ 7,200	\$ 8,100	\$ 7,200	\$ 7,600	\$ 7,600	\$ 7,600
MUSEUM DIVISION	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,150	\$ 2,150	\$ 2,150
PUBLIC WORKS/STREETS DIVISION	\$ 47,842	\$ 48,242	\$ 48,194	\$ 47,156	\$ 47,156	\$ 42,546
STORM DRAINS DIVISION	\$ 10,692	\$ 10,692	\$ 10,653	\$ 9,767	\$ 9,767	\$ 9,212
CIVIC CENTER MAINT.	\$ 26,941	\$ 27,341	\$ 27,295	\$ 27,141	\$ 27,141	\$ 27,120
CARRYOVER ITEM	\$ -	\$ -	\$ 15,853	\$ -	\$ -	\$ -
	\$ 589,639	\$ 594,939	\$ 593,572	\$ 606,337	\$ 606,337	\$ 489,980
FIRE FIRE DEPARTMENT	\$ 606,458	\$ 675,708	\$ 672,149	\$ 638,117	\$ 638,117	\$ 634,036
FIRE-CAPITAL	\$ 52,603	\$ 52,603	\$ 52,603	\$ 52,603	\$ 52,603	\$ 52,603
	\$ 659,061	\$ 728,311	\$ 724,752	\$ 690,720	\$ 690,720	\$ 686,639
Total General Fund Expenditure	\$ 3,421,878	\$ 3,490,728	\$ 3,449,050	\$ 3,512,195	\$ 3,642,195	\$ 3,478,668
Projected General Fund Revenue	\$ 3,178,321	\$ 3,208,321	\$ 3,245,121	\$ 3,179,371	\$ 3,179,371	\$ 3,181,621
Projected Deficit	\$ (243,557)	\$ (282,407)	\$ (203,929)	\$ (332,824)	\$ (462,824)	\$ (297,047)
Beginning General Fund Balance	\$ 1,230,544	\$ 1,230,544	\$ 1,230,544	\$ 1,026,615	\$ 1,026,615	\$ 1,026,615
Projected Ending Fund Balance	\$ 986,987	\$ 948,137	\$ 1,026,615	\$ 693,791	\$ 563,791	\$ 729,568

City of Willows  
Budget Update  
Schedule of Changes  
5/17/11 to 06/01/11

Projected General Fund Defficit at 0517/11	\$ 463,000
Projected Effect of 3 retirements at 10/01/11	\$ (136,000)
Backfill of Part Time Staff due to Retirements	\$ 26,000
Elimination of Funding- Part Time CSO Position	\$ (17,000)
Partial Elimination of Funding- Part Time Accounts Analyst	\$ (11,000)
Revision to Liability Insurance Premium and one-time dividend received to offset portion of liability insurance	\$ (26,000)
Revison to Revenue Estimates	\$ (2,000)
Projected Deficit at 06/01/11	<u>\$ 297,000</u>

CITY OF WILLOWS  
2011-2012 BUDGET YEAR  
EXPENDITURES/REVENUES RECONCILIATION

PG 1-1

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	14752	14752		2-1
CITY ATTORNEY	15000	15000		2-3
CITY MANAGER	165808	165808		2-5
FINANCE DEPARTMENT	170833	168833	2000	2-7
PLANNING	27000	27000		2-10
GENERAL OFFICE	144481	144481		2-12
COMMUNITY ACTIVITIES	45948		45948	2-15
CIVIC CENTER MAINT.	27120	27120		2-17
BUILDING	92617	92617		2-19
POLICE DEPARTMENT	1474144	1366078	108066	2-22
ENGINEERING	17000	15000	2000	2-26
LIBRARY	279844	169630	110214	2-28
LIBRARY-BAYLISS	6203		6203	2-32
LIBRARY-ELK CREEK	8328		8328	2-32
RECREATION	114939	90214	24725	2-35
SWIMMING POOL	30136	30136		2-38
PARKS & PUBLIC WORKS-GENERAL	407785	371062	36723	2-41
PARKS DIVISION	33790	30290	3500	2-44
MALL DIVISION	7600	7600		2-46
MUSEUM DIVISION	2150	2150		2-48
FIRE DEPARTMENT	636536	634036	2500	2-50
PUBLIC WORKS/STREETS DIVISION	123912	42546	81366	2-53
STORM DRAINS DIVISION	9212	9212		2-55
TOTAL O & M EXPEND.	3855138	3423565	431573	
SPECIAL PROJECTS				
CDBG PROGRAM INCOME ACTIVITIES	160600		160600	3-1
TOTAL SPECIAL PROJECTS	160600		160600	
CAPITAL				
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INFORMATION TECHNOLOGY	2500	2500		4-1
PARKS/PUBLIC WORKS	87000		87000	4-2
FIRE	52603	52603		4-1
TOTAL CAPITAL	142103	55103	87000	
TOTAL EXPENDITURES	4157841	3478668	679173	
ESTIMATED REVENUES	3860794	3181621	679173	
ESTIMATED DEFICIT	-297047	-297047	0	
General Fund Reserve @7/1/11		1026615		
Estimated General Fund Reserve 6/30/12		729568		

Revenues:	Actual 2009/10 Final	2010/11 Projection	2011/12 Projection
PROPERTY TAX	\$ 768,918	\$ 740,000	\$ 745,000
PG&E FRANCHISE	\$ 38,299	\$ 38,000	\$ 38,000
WATER FRANCHISE	\$ 30,873	\$ 31,000	\$ 31,000
CABLE TV FRANCHISE	\$ 26,164	\$ 23,500	\$ 25,000
GARBAGE FRANCHISE	\$ 42,000	\$ 42,000	\$ 42,000
SALES TAX	\$ 1,086,062	\$ 1,045,000	\$ 1,055,000
TRANSFER TAX	\$ 4,669	\$ 5,000	\$ 5,000
OCCUPANCY TAX	\$ 390,992	\$ 425,000	\$ 435,000
BUSINESS LICENSE	\$ 22,396	\$ 22,500	\$ 22,500
BUILDING PERMITS	\$ 29,025	\$ 55,000	\$ 25,000
ENCROACHMENT PERMITS	\$ 7,875	\$ 11,000	\$ 11,000
FINES & FORFEITURES	\$ 19,220	\$ 30,000	\$ 30,000
GENERAL INTEREST	\$ 38,375	\$ 25,000	\$ 25,000
RENTAL OF PROPERTY	\$ 14,856	\$ 15,000	\$ 15,000
MOTOR VEHICLE IN LIEU	\$ 519,477	\$ 500,000	\$ 500,000
PLANNING FEES	\$ 3,925	\$ 5,000	\$ 5,000
PLAN CHECK FEES	\$ 23,769	\$ 17,500	\$ 12,500
FIRE DEPARTMENT FEES	\$ 37,480	\$ 32,500	\$ 32,500
POLICE REPORTS	\$ 318	\$ 2,000	\$ 2,000
SEWER ADMIN FEE	\$ 68,935	\$ 68,935	\$ 68,935
OTHER REV & FUNDS	\$ 3,234	\$ 5,000	\$ 5,000
WEED ABATEMENT	\$ 11,701	\$ 65,000	\$ 10,000
CAL TRANS STREET SWEEP	\$ 3,935	\$ 3,936	\$ 3,936
PARKING, AVA & VEH RELEASE	\$ 1,965	\$ 1,000	\$ 1,000
SWIM POOL RECEIPTS	\$ 24,188	\$ 20,000	\$ 20,000
PARK PERMITS	\$ 1,561	\$ 1,250	\$ 1,250
PUB SAFETY SALES TAX	\$ 13,570	\$ 13,500	\$ 13,500
BOOKING FEES	\$ 1,891	\$ 1,500	\$ 1,500
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 3,235,673</b>	<b>\$ 3,245,121</b>	<b>\$ 3,181,621</b>

City of Willows  
 Estimated Schedule of General Fund Activity  
 FY 2010-2011

Estimated 2010/2011 General Fund Revenue \$ 3,245,121

Estimated General Fund Expenditures

City Council	\$ 15,805
City Attorney	\$ 18,000
City Manager	\$ 157,628
Finance	\$ 166,257
Planning	\$ 35,900
General Office	\$ 144,829
Civic Center	\$ 27,295
Building	\$ 87,880
Police	\$ 1,196,397
Engineering	\$ 15,000
Library	\$ 167,114
Recreation	\$ 87,972
Swimming Pool	\$ 30,547
Public Works-Dept. Wide	\$ 453,964
Parks	\$ 27,913
Mall Maintenance	\$ 7,200
Museum Maintenance	\$ 2,500
Fire	\$ 672,149
Public Works-Streets	\$ 48,194
Storm Drains	\$ 10,653
Capital Outlay	\$ 60,000
Carryover Items	\$ 15,853

Estimated 2010/2011 General Fund Expenditures \$ 3,449,050

Estimated 2010/2011 Deficit \$ (203,929)

General Fund Balance 07/01/10-Unreserved	\$ 1,025,544
General Fund Balance 07/01/10-Reserved	\$ 200,000
General Fund Balance 07/01/10-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,230,544

Estimated Fund Balance 6/30/11 \$ 1,026,615

**OPERATIONS &  
MAINTENANCE**

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-CITY COUNCIL

PG. 2-1

2011/2012 Budget	\$	14,752
2010/2011 Budget	\$	15,062
Net Change	\$	(310)

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 14,752	\$ 15,062	\$ (310)

No major changes from 2010/11.

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-2

SOURCE OF FUNDS:  
GENERAL 14752

ACCT: 10  
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	PROPOSED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8370	8100	8100	8100	
301.4008.010 FICA	640	620	620	620	
301.4009.010 WORKERS COMPENSATION	145	172	172	172	
301.4030.010 SPECIAL DEPARTMENTAL	550	600	600	600	
301.4140.010 INSURANCE	942	967	657	657	
301.4150.010 TRAVEL & MEETINGS	1155	600	600	600	
301.4160.010 DUES	4003	4003	4003	4003	
<b>TOTAL</b>	<b>15805</b>	<b>15062</b>	<b>14752</b>	<b>14752</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE SPECIAL AWARDS, PLAQUES, & MISC. EMPLOYEE RECOGNITION	600
4140 INSURANCE FIRE, THEFT, LIABILITY	657
4150 TRAVEL, CONFERENCES & MEETINGS LEAGUE ANNUAL CONFERENCE LABOR RELATIONS/MISC. MEETINGS ECONOMIC DEVELOPMENT CONFERENCE CITY MANAGER RECRUITMENT TRAVEL	600
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4003

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-CITY ATTORNEY

PG. 2-3

2011/2012 Budget	\$	15,000
2010/2011 Budget	\$	18,000
Net Change	\$	<u>(3,000)</u>

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 15,000	\$ 18,000	\$ (3,000)

Efforts will be made to continue to curtail City Attorney services

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-4

SOURCE OF FUNDS:  
GENERAL 15000

ACCT: 20  
DEPT: CITY  
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED	FY 2010/2011	PROPOSED	FUND	FUND
	FY 2010/2011	BUDGET	FY 2011/2012	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
301.4120.020 PROFESSIONAL SERVICES	18000	18000	15000	15000	
TOTAL	18000	18000	15000	15000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

15000

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-CITY MANAGER

PG. 2-5

2011/2012 Budget	\$ 165,808
2010/2011 Budget	<u>\$ 159,924</u>
Net Change	\$ 5,884

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 165,808	\$ 159,924	\$ 5,884

Increase in PERS actuarial cost and health insurance.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-6

SOURCE OF FUNDS:  
GENERAL 165808

ACCT: 30  
DEPT: CITY  
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	PROPOSED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	93839	93839	93839	93839	
301.4006.030 PERS	21041	22805	24816	24816	
301.4007.030 HEALTH INSURANCE	26470	25210	29575	29575	
301.4008.030 FICA	7518	7546	7546	7546	
301.4009.030 WORKERS COMPENSATION	1319	1561	1319	1319	
301.4014.030 LIFE INSURANCE	62	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	100	500	500	500	
301.4071.030 TELEPHONE	3	300	50	50	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	3600	
301.4120.030 PROFESSIONAL SERVICES	3577	4000	4000	4000	
301.4150.030 TRAINING & TRAVEL	100	500	500	500	
<b>TOTAL</b>	<b>157628</b>	<b>159924</b>	<b>165808</b>	<b>165808</b>	<b>0</b>

PERSONNEL: CITY MANAGER 1

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 500  
PERSONNEL/INTERVIEW BOARDS,  
ADVERTISING

4120 PROFESSIONAL SERVICES 4000  
NO. STATE EMPLOYEE RELATIONS CONSORTIUM  
GRANT PREPARATION

4150 TRAVEL & MEETINGS 500  
ANNUAL LEAGUE CONF.  
LABOR NEGOTIATIONS  
MISC. MEETINGS

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-FINANCE

2011/2012 Budget	\$ 170,833
2010/2011 Budget	<u>\$ 168,867</u>
Net Change	\$ 1,966

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 168,833	\$ 166,867	\$ 1,966
Redevelopment	\$ 2,000	\$ 2,000	\$ -

PERS actuarial cost is greater in 2011/12.

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-8

SOURCE OF FUNDS:  
GENERAL 168833  
RDA       2000  
          170833

ACCT: 50  
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	PROPOSED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	103919	103719	103953	103953	
301.4006.050 PERS	23452	25105	27311	27311	
301.4007.050 HEALTH INSURANCE	12039	12264	11554	11554	
301.4008.050 FICA	8495	8495	8514	8514	
301.4009.050 WORKERS COMPENSATION	1528	1808	1527	1527	
301.4014.050 LIFE INSURANCE	124	126	124	124	
301.4110.050 VEH. ALLOWANCE	2500	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	200	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	14000	12500	13000	13000	
331.4130.050 CONTRACTUAL SERVICES	2000	2000	2000		2000
<b>TOTAL</b>	<b>168257</b>	<b>168867</b>	<b>170833</b>	<b>168833</b>	<b>2000</b>

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR       1  
FINANCE CLERK                               1

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EXPLANATION OF ACCOUNTS

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PG. 2-9

4110	VEHICLE ALLOWANCE	2600
	REIMB. FOR USAGE OF PERSONAL VEHICLE FOR DEPARTMENT STAFF	
4115	EQUIPMENT MAINTENANCE	250
	TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	
4130	CONTRACTUAL SERVICES	15000
	COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT BANK FEES	

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-PLANNING

PG. 2-10

2011/2012 Budget	\$ 27,000
2010/2011 Budget	<u>\$ 35,900</u>
Net Change	\$ (8,900)

	<u>2010/2011</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 27,000	\$ 35,900	\$ (8,900)

Contract planning services reduced in 2011/12.

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-11

SOURCE OF FUNDS:  
GENERAL 27000

ACCT: 60  
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	FY 2011/2012 BUDGET	SUPPORTS GENERAL	SUPPORT OTHER
301.4021.060 POSTAGE	150	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	2000	1000	600	600	
301.4060.060 ADVERTISING	250	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	33500	33500	25000	25000	
301.4150.060 TRAVEL & MEETINGS	0	500	500	500	
<b>TOTAL</b>	<b>35900</b>	<b>35900</b>	<b>27000</b>	<b>27000</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	600
MISC. SUPPLIES & EQUIP., MAPPING PLANNING SOFTWARE	
4060 ADVERTISING - PUBLIC NOTICES	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	25000
Portion not chargeable to developer	
4150 TRAVEL & MEETINGS	500

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-GENERAL OFFICE

PG. 2-12

2011/2012 Budget	\$ 144,481
2010/2011 Budget	<u>\$ 157,497</u>
Net Change	\$ (13,016)

	<u>201/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 144,481	\$ 157,497	\$ (13,016)

Changes from 2010/11

Part time Accounts Analyst position reduced by \$10,000.

Reduction in Professional Services (\$4,000) as election costs will not be incurred during this fiscal year.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-13

SOURCE OF FUNDS:  
GENERAL 144481

ACCT: 70  
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED	FY 2010/2011	PROPOSED	FUND	FUND
	FY 2010/2011	BUDGET	FY 2011/2012	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4001.070 SALARIES	37479	37379	38098	38098	
301.4001.070 SALARIES-PART TIME	10000	20000	10000	10000	
301.4006.070 PERS	8640	9017	10008	10008	
301.4007.070 HEALTH INSURANCE	20061	18765	22022	22022	
301.4008.070 FICA	2519	4389	3679	3679	
301.4009.070 WORKERS COMPENSATION	685	811	687	687	
301.4013.070 UNEMPLOYMENT	0	600	600	600	
301.4014.070 LIFE INSURANCE	62	63	63	63	
301.4020.070 OFFICE EXPENSE	4500	5000	5000	5000	
301.4021.070 POSTAGE EXPENSE	3000	3000	3000	3000	
301.4022.070 COPIER SUPPLIES	250	500	500	500	
301.4060.070 ADVERTISING	1000	1000	1000	1000	
301.4071.070 TELEPHONE	4500	6000	6000	6000	
301.4110.070 VEH. ALLOWANCE	400	500	300	300	
301.4115.070 EQUIPMENT MAINTENANCE	4800	4800	4800	4800	
301.4120.070 PROFESSIONAL SERVICES	38000	36500	32500	32500	
301.4140.070 INSURANCE	8933	9173	6224	6224	
301.4150.070 TRAVEL AND TRAINING	0	0	0	0	
TOTAL	144829	157497	144481	144481	

PERSONNEL:

ADMINISTRATIVE SECRETARY  
ADMINISTRATIVE ANALYST

1  
0.25

EXPLANATION OF ACCOUNTS

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PG 2-14

4020 OFFICE SUPPLIES	5000
LETTERHEAD, FORMS, COMPUTER SUPPLIES	
MISC. OFFICE SUPPLIES, RECORD BOOKS	
SCANNER	
4021 POSTAGE	3000
GENERAL OFFICE POSTAGE	
4022 COPIER SUPPLIES	500
COPY PAPER	
4060 ADVERTISING	1000
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	
4071 TELEPHONE	6000
TELEPHONE IN GENERAL OFFICE AREA	
4110 VEHICLE ALLOW.	500
MILEAGE REIMB. PERSONAL VEHICLE	
4115 EQUIPMENT MAINTENANCE	4800
ELECTRONIC OFFICE EQUIPMENT	
4120 PROFESSIONAL SERVICES	32500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	6224

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

2011/2012 Budget	\$ 45,948
2010/2011 Budget	\$ 52,448
Net Change	\$ (6,500)

	2011/12	2010/11	Net Change
Community Discretionary	\$ 15,000	\$ 21,000	\$ (6,000)
Economic Development	\$ 30,948	\$ 31,448	\$ (500)
<b>Total</b>	<b>\$ 45,948</b>	<b>\$ 52,448</b>	<b>\$ (6,500)</b>

Changes from 2010/11:

Community Discretionary-Remodel activities at 145 N. Lassen are winding down.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-16

SOURCE OF FUNDS:  
COMMUNITY 15000  
ECONOMIC DEV. 30948

ACCT: 75  
DEPT. COMMUNITY  
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	FUND	FUND	
	FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	FY 2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	12000	21000	15000		15000
333.5733.075 LAFCO	7448	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	2500	10000	10000		10000
333.5735.075 TRI-COUNTY ECON. DEVELOPMENT	4000	4000	3500		3500
333.5760.075 COMMUNITY PROMOTION	8000	10000	10000		10000
TOTAL	33948	52448	45948	0	45948

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND REMODEL OF 145 N. LASSEN	15000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	7488
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000
5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION	3500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$4K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$5K)	10000

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-CIVIC CENTER

PG. 2-17

2011/2012 Budget	\$ 27,120
2010/2011 Budget	\$ 27,141
Net Change	<u>\$ (21)</u>

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 27,120	\$ 27,141	\$ (21)

No significant changes from the 2010/11 budget.

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-18

SOURCE OF FUNDS:  
GENERAL 27120

ACCT: 80  
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
		FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	FY 2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.080	PART TIME SALARY	7800	7800	7800	7800	
301.4008.080	FICA	597	597	597	597	
301.4009.080	WORKERS COMPENSATION	123	144	123	123	
301.4030.080	SPECIAL DEPARTMENTAL	1000	750	750	750	
301.4040.080	SMALL TOOLS	125	200	200	200	
301.4080.080	P.G. & E.	10000	10000	10000	10000	
301.4081.080	WATER EXPENSE	2050	2050	2050	2050	
301.4100.080	BUILDING MAINTENANCE	5600	5600	5600	5600	
TOTAL		27295	27141	27120	27120	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

4040 SMALL TOOLS 200  
MISC. SMALL TOOLS FOR  
MAINTENANCE & REPAIRS

4100 BUILDING MAINTENANCE 5600  
CLEAN CARPETS, LIGHT REPLACEMENT,  
HVAC AND GENERAL MINOR REPAIR

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-BUILDING DEPARTMENT

PG. 2-19

2011/2012 Budget	\$	92,617
2010/2011 Budget	\$	89,613
Net Change	\$	3,004

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 92,617	\$ 89,613	\$ 3,004

Changes from 10/11:

- Wage and Benefits increased \$3K due to scheduled step increase for Building Official (Building Official salary still subject to 10% reduction from base wage).
- Special Department increased \$1.3K due to code update.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-20

SOURCE OF FUNDS:  
GENERAL 92617

ACCT: 90  
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	FY 2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.090 SALARIES	52250	52250	54864	54864	
301.4006.090 PERS	12437	12649	14462	14462	
301.4007.090 HEALTH INSURANCE	4910	4910	5772	5772	
301.4008.090 FICA	3997	3997	4197	4197	
301.4009.090 WORKERS COMPENSATION	640	757	640	640	
301.4013.090 UNEMPLOYMENT	0	150	0	0	
301.4014.090 LIFE INSURANCE	62	62	62	62	
301.4020.090 OFFICE EXPENSE	500	500	500	500	
301.4021.090 POSTAGE EXPENSE	50	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1250	1500	2800	2800	
301.4040.090 SMALL TOOLS	50	100	100	100	
301.4050.090 CLOTHING/UNIFORM	860	860	860	860	
301.4071.090 TELEPHONE	400	500	800	800	
301.4111.090 VEHICLE MAINTENANCE	700	700	400	400	
301.4113.090 VEHICLE MAINTENANCE GAS	750	750	600	600	
301.4120.090 PROFESSIONAL SERVICES	6000	6000	3500	3500	
301.4140.090 INSURANCE	2024	2078	1410	1410	
301.4150.090 TRAINING & TRAVEL	600	1200	1000	1000	
301.4160.090 DUES & MEMBERSHIPS	400	600	600	600	
<b>TOTAL</b>	<b>87880</b>	<b>89613</b>	<b>92617</b>	<b>92617</b>	<b>0</b>

PERSONNEL:

BUILDING OFFICIAL

1.0

EXPLANATION OF ACCOUNTS

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PG 2-21

4030 SPECIAL DEPT. EXPENSE	2800
NEW CODE BOOKS, PORTABLE PLAN AND MAP FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.	
4120 PROFESSIONAL SERVICES	3500
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	600
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.	

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-POLICE

PG. 2-22

2011/2012 Budget	\$ 1,474,144
2010/2011 Budget	<u>\$ 1,483,158</u>
Net Change	\$ (9,014)

	2011/2012	2010/2011	Net Change
General Fund	\$ 1,366,078	\$ 1,253,204	\$ 112,874
SLESF	\$ -	\$ 100,000	\$ (100,000)
Willows Unified Sch. Dist.	\$ -	\$ 25,080	\$ (25,080)
CHRP	\$ 84,355	\$ 84,292	\$ 63
OJP Vest Program	\$ 2,934	\$ 2,934	\$ -
CA-Avoid the 5	\$ 16,148	\$ 16,148	\$ -
Asset Forfeiture	\$ 4,629	\$ 1,500	\$ 3,129
<b>Total</b>	<b>\$ 1,474,144</b>	<b>\$ 1,483,158</b>	<b>\$ (9,014)</b>

Changes from 10/11:

SLESF and Willows Unified funding (\$125K) has been eliminated in 2011/12. Expenditures transferred to the General Fund, with the exception of the elimination of funding for the part time Community Services Officer position.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-23

SOURCE OF FUNDS:

GENERAL	1,366,078
SLESF	-
WUSD-SRO	-
CHRP	84,355
AVOID THE 5	16,148
ASSET FORFEITURE	4,629
OJP VEST PROGRAM	2,934
	-----
	1,474,144

ACC. 100  
DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	479,304	479,304	544,845	544,845	-
376.4001.100 SLESF SALARIES	63,775	63,775	-	-	-
377.4001.100 SRO-SALARY-WUSD	11,733	11,733	-	-	-
378.4001.100 CHRP GRANT SALARIES	41,882	41,882	41,882	-	41,882
301.4002.100 OVERTIME	33,830	33,830	37,000	37,000	-
376.4002.100 OVERTIME-SLESF	2,000	2,000	-	-	-
387.4002.100 OVERTIME-AVOID THE 5	18,380	18,380	15,000	-	15,000
301.4004.100 PART-TIME/RESERVES	1,000	4,000	4,000	4,000	-
301.4005.100 HOLIDAY PAY	28,635	28,635	28,950	28,950	-
301.4006.100 PERS	178,506	178,506	235,006	235,006	-
376.4006.100 PERS- SLESF	19,119	19,119	-	-	-
377.4006.100 PERS- SRO-WUSD	4,411	4,411	-	-	-
378.4006.100 PERS- CHRP	16,149	16,149	16,149	-	16,149
301.4007.100 HEALTH INSURANCE	154,000	151,392	180,031	180,031	-
376.4007.100 HEALTH INSURANCE-SLESF	1,327	1,327	-	-	-
377.4007.100 HEALTH INSURANCE-WUSD	6,000	6,000	-	-	-
378.4007.100 HEALTH INSURANCE-CHRP	18,950	18,950	18,950	-	18,950
301.4008.100 FICA	41,000	41,752	47,032	47,032	-
376.4008.100 FICA-SLESF	5,032	5,032	-	-	-
377.4008.100 FICA-SRO-WUSD	898	898	-	-	-
378.4008.100 FICA-CHRP	3,204	3,204	3,204	-	3,204
387.4008.100 FICA-AVOID THE 5	1,406	1,406	1,148	-	1,148
301.4009.100 WORKERS COMPENSATION	1,312	1,312	5,683	5,683	-
376.4009.100 WORKERS COMP-SLESF	5,056	5,056	-	-	-
377.4009.100 WORKERS COMP-WUSD	1,115	1,115	-	-	-
378.4009.100 WORKERS COMP-CHRP	4,107	4,107	4,107	-	4,107
301.4013.100 UNEMPLOYMENT	6,454	20,000	-	-	-
301.4014.100 LIFE INSURANCE	567	567	693	693	-
376.4014.100 LIFE INSURANCE-SLESF	126	126	-	-	-
377.4014.100 LIFE INSURANCE-WUSD	63	-	-	-	-
378.4014.100 LIFE INSURANCE-CHRP	-	63	63	-	63
301.4020.100 OFFICE EXPENSE	2,500	3,800	3,700	3,700	-
301.4021.100 POSTAGE	600	700	500	500	-
301.4030.100 SPECIAL DEPARTMENTAL	5,800	5,800	5,500	5,500	-
334.4030.100 SPECIAL DEPARTMENTAL	-	1,500	4,629	-	4,629
376.4030.100 SLESF SPECIAL DEPARTMENT	2,705	2,705	-	-	-
301.4050.100 UNIFORM EXPENSE	13,500	11,534	11,534	11,534	-
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	-	-	-
377.4050.100 UNIFORM EXPENSE-WUSD	860	860	-	-	-
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	-	2,934	2,934	-	2,934
301.4071.100 TELEPHONE	6,500	6,570	6,500	6,500	-
301.4115.100 EQUIP. MAINT.	5,500	4,943	5,000	5,000	-
301.4120.100 PROFESSIONAL SERVICES	3,000	4,050	4,000	4,000	-
301.4130.100 CONTRACTUAL SERVICES	9,200	9,200	9,000	9,000	-
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	52,500	52,500	52,500	52,500	-
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	65,000	65,000	65,000	65,000	-
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	91,741	88,500	88,500	-
301.4140.100 INSURANCE	18,064	18,203	11,654	11,654	-
301.4150.100 TRAINING AND TRAVEL	500	2,500	2,500	2,500	-
301.4160.100 DUES AND MEMBERSHIPS	750	750	450	450	-
301.4835.100 BOOKING FEES	-	6,000	16,500	16,500	-
TOTAL	1,425,555	1,456,181	1,474,144	1,366,078	108,066

PERSONNEL:			
CHIEF	1	PATROL OFFICERS (6 general authorized, 2 not funded )	4
SERGEANTS	2	PATROL OFFICER (Grant)	1
INVESTIGATOR	1	SCHOOL RESOURCE Ofc. (general)	1
		ADM. SECRETARY	1
		COMMUNITY SERVICES OFFICER-NON SWORN (.5 not funde	0
		TRANSCRIPTION ASSISTANT	0.1

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)			
	HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS		28,950
4030 SPECIAL DEPT. EXPENSE (GENERAL)			
	PHOTO SUPPLIES/PROCESS		5,500
	REPORT FORMS/CITATIONS		
	EVIDENCE SUPPLIES		
	SPECIAL INVESTIGATIONS		
	PUBLICATIONS		
	CHEMICAL TESTS		
4030 SPECIAL DEPT. EXPENSE (SLESF)			
	SCHOOL RESOURCE OFFICER SUPPLIES		
4050 CLOTHING EXPENSE			
	UNIFORM PAY 60.00 PER MO. ALL OFFICERS		11,534
	FOUL WEATHER GEAR		
	RESERVES/MIPS UNIT		
	BALLISTIC VESTS (GO MATCH TO VEST PROGRAM)		
4115 EQUIPMENT MAINTENANCE			
	PATROL VET. DECALS, PUSH BUMPER, MISC.		5,000
	TASER AND RADIO BATTERY REPLACEMENT		
4130 CONTRACTUAL SERVICES			
	RADIO EQUIPMENT		9,000
	FAX MAINTENANCE		
	COPIER MAINTENANCE		
	SOFTWARE MAINTENANCE		
	HARDWARE MAINTENANCE		
4131 CONTRACTUAL SERVICES			
	ANIMAL CONTROL		52,500
	FERAL CAT CONTROL		

4132 CONTRACTUAL SERVICES - VEHICLES	65,000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES	88,500
4150 TRAVEL AND TRAINING NON-POST REIMBURSED TRAINING	2,500
4835 BOOKING FEES	16,500

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-ENGINEERING

2011/2012 Budget	\$ 17,000
2010/2011 Budget	<u>\$ 17,000</u>
Net Change	\$ -

	2011/12	2010/11	Net Change
General Fund	\$ 15,000	\$ 15,000	\$ -
Gas Tax	<u>\$ 2,000</u>	<u>\$ 2,000</u>	\$ -
Total	\$ 17,000	\$ 17,000	\$ -

Changes from 10/11:

No changes from 2010/11

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-27

SOURCE OF FUNDS:  
GENERAL 15000  
Gas Tax 2107.5 2000

ACC. 110  
DEPT. ENGINEERING

-----  
17000

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	15000	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	2000	2000	2000		2000
TOTAL	17000	17000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

General Fund	ENGINEERING SERVICES-General Engineering	15000
Gas Tax	Qualified Engineering Services	2000

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-LIBRARY

PG. 2-28

2011/2012 Budget	\$ 279,844
2010/2011 Budget	\$ 292,580
Net Change	<u>\$ (12,736)</u>

	2011/2012	2010/2011	Net Change
General Fund	\$ 169,630	\$ 182,366	\$ (12,736)
County Library Funding	\$ 50,454	\$ 50,454	\$ -
Literacy Pass-through	\$ 52,000	\$ 52,000	\$ -
Public Library Funding	\$ 4,777	\$ 4,777	\$ -
Lost/Damage	\$ 2,233	\$ 2,233	\$ -
Summer Library	\$ 750	\$ 750	\$ -
Total	<u>\$ 279,844</u>	<u>\$ 292,580</u>	<u>\$ (12,736)</u>

Changes from 10/11:

- Expenditure savings from the transition from full-time Library Director to contracted services.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-29

SOURCE OF FUNDS:	
GENERAL	169630
COUNTY LIBRARY	50454
LIT. PASS THROUGH	52000
LOST/DAMAGE TRST	2233
PUB. LIB. FUND	4777
SUMMER LIBRARY	750
	<hr/>
	279844

ACC. 120  
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	2010/2011 EXPENDITURES	2010/2011 BUDGET	2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.120 SALARIES	16641	16436	7715	7715	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	37280	37280	39276	39276	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	8000	6311	7549	7549	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	13662	13704	12025	12025	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	4499	4499	3048	3048	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	2105	2581	2581	2581	
301.4013.120 UNEMPLOYMENT	1000	450	450	450	
301.4014.120 LIFE INSURANCE	62	126	62	62	
301.4020.120 OFFICE EXPENSE	3750	3400	3400	3400	
301.4021.120 POSTAGE	250	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	500	16353	2500	2500	
354.4030.120 SPECIAL DEPARTMENT-SUMMER	750	750	750		750
359.4030.120 SPECIAL DEPARTMENT-LITERACY	50718	52000	52000		52000
301.4071.120 TELEPHONE	2500	3100	3100	3100	
301.4080.120 P.G. & E.	9500	9000	9000	9000	
301.4110.120 VEHICLE ALLOWANCE	400	400	0	0	
301.4115.120 EQUIPMENT MAINTENANCE	500	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	52605	52605	66000	66000	
301.4140.120 INSURANCE	9685	9946	6749	6749	
301.4150.120 TRAINING & TRAVEL	75	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	100	
301.4933.120 PRINT MATERIAL	4000	4000	4000	4000	
345.4933.120 PRINT MATERIAL	4777	4777	4777		4777
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447
TOTAL	276046	292580	279844	169630	110214

PERSONNEL:

LIBRARIAN

LIBRARY TECHNICIAN

PART-TIME LIBRARY CLERKS

Contract

1

4940

(1 Additional Authorized-Not Funded)  
annual personnel hours

<p>4004 SALARIES PART TIME (General and County Library Funding)          PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)</p>	<p>47137</p>
<p>4020 OFFICE EXPENSE <span style="float: right;">3400</span></p> <p style="padding-left: 20px;">OFFICE SUPPLIES - PAPER          PUNCHES, TYPEWRITER          RIBBONS, PENS, PENCILS,          COMPUTER PAPER, PRINTER          RIBBONS, CARTRIDGES,          STAMPS AND PADS, POCKET CARDS,          POCKETS, BOOK COVERS, SPECIAL BOOK          TAPE, PUBLICITY MATERIALS, SUMMER          READING PROGRAM MATERIALS</p>	
<p>4130 CONTRACTUAL SERVICES <span style="float: right;">66000</span></p> <p style="padding-left: 20px;">CONTRACT LIBRARY DIRECTOR SERVICES          TECHNICAL SUPPORT FOR AUTOMATION          HARDWARE AND SOFTWARE ,          CATALOGING AND CIRCULATION          SOFTWARE UPDATES</p>	

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

	BAYLISS	ELK CREEK
2011/2012 Budget	\$ 6,203	\$ 8,328
2010/2011 Budget	<u>\$ 6,203</u>	<u>\$ 8,328</u>
Net Change	\$ -	\$ -

			Net Change
Bayliss	<u>2011/2012</u>	<u>2010/2011</u>	
County Library Funding	\$ 6,203	\$ 6,203	\$ -
Total	\$ 6,203	\$ 6,203	\$ -

			Net Change
Elk Creek	<u>2011/2012</u>	<u>2010/2011</u>	
County Library Funding	\$ 8,328	\$ 8,328	\$ -
Total	\$ 8,328	\$ 8,328	\$ -

Changes from 10/11                      No changes noted from 2010-11 budget. Budget based on assumption that County Library Funding will be equal to 2010-11.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-33

SOURCE OF FUNDS:

ACC. 121  
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6203

ACCT.# DESCRIPTION	ESTIMATED	2010/2011	PROPOSED	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.121 PART TIME SALARIES	4200	3900	3900	0	3900
338.4008.121 FICA	321	298	298	0	298
338.4009.121 WORKERS COMPENSATION	58	70	70	0	70
338.4030.121 SPECIAL DEPARTMENT	150	310	310	0	310
338.4071.121 TELEPHONE	550	625	625	0	625
338.4080.121 P.G. & E.	924	1000	1000	0	1000
<b>TOTAL</b>	<b>6203</b>	<b>6203</b>	<b>6203</b>	<b>0</b>	<b>6203</b>

PERSONNEL:

PART-TIME LIBRARY CLERK 1 (8 Hrs. Per Week)

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-34

SOURCE OF FUNDS:

ACC. 122  
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8328

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	FUND	FUND	
	2010/2011 EXPENDITURES	2010/2011 BUDGET	2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3964	3964	3964	0	3964
338.4008.122 FICA	303	303	303	0	303
338.4009.122 WORKERS COMPENSATION	71	71	71	0	71
338.4030.122 SPECIAL DEPARTMENT	418	418	418	0	418
338.4071.122 TELEPHONE	572	572	572	0	572
338.4135.122 RENT	3000	3000	3000	0	3000
<b>TOTAL</b>	<b>8328</b>	<b>8328</b>	<b>8328</b>	<b>0</b>	<b>8328</b>

PERSONNEL:

PART-TIME LIBRARY CLERK 1 (9 Hrs. Per Week)

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-RECREATION

PG. 2-35

2011/2012 Budget	\$ 114,939
2010/2011 Budget	<u>\$ 114,360</u>
Net Change	\$ 579

	2011/2012	2010/2011	Net Change
General Fund	\$ 90,214	\$ 86,419	\$ 3,795
Rec. Reimbursable	\$ 17,427	\$ 14,376	\$ 3,051
Rec. Cultural	\$ 3,691	\$ 6,961	\$ (3,270)
Jump Start	\$ 3,607	\$ 6,604	\$ (2,997)
Total	<u>\$ 114,939</u>	<u>\$ 114,360</u>	<u>\$ 579</u>

Changes from 10/11:

Recreation Cultural funding is a non-renewable source that is approaching depletion. Much of the activity will be assumed by Recreation Reimbursable funding.

General Fund changes are due to increases in PERS and health insurance costs.

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 2-36

SOURCE OF FUNDS:	
GENERAL	90214
JUMP START	3607
REC REIMB	17427
REC CULT	3691
TOTAL	<u>114939</u>

ACC. 130  
DEPT. RECREATION

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	2010/2011	2010/2011	2011/2012	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4001.130 SALARY	50850	48809	50650	50650	
239.4004.130 TEMPORARY SALARIES-JUMP START	4560	4560	1500		1500
301.4004.130 TEMPORARY SALARIES	7000	7000	7000	7000	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	7500	7500	9500		9500
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	2500	2500	2500		2500
301.4006.130 PERS	11545	11808	13342	13342	
301.4007.130 HEALTH INSURANCE	7522	7327	8470	8470	
239.4008.130 FICA-JUMP START	349	349	115		115
301.4008.130 FICA	4562	4269	4410	4410	
322.4008.130 FICA - REC. REIMB.	576	576	727		727
323.4008.130 FICA - REC. CULTURAL	191	191	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	460	460	149		149
301.4009.130 WORKERS COMPENSATION	971	1132	972	972	
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	62	62	62	62	
239.4021.130 POSTAGE-JUMP START	50	50	0		0
301.4021.130 POSTAGE	50	50	50	50	
322.4021.130 POSTAGE - REC. REIMB.	50	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1185	1185	1843		1843
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7000	6100	6500		6500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	200	1000	1000		1000
301.4071.130 TELEPHONE	750	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	200	500	500		500
301.4140.130 INSURANCE	1770	1817	1233	1233	
301.4150.130 TRAINING & TRAVEL	315	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	175	175	175	175	
TOTAL	112793	111470	114939	90214	24725

PERSONNEL: RECREATION DIRECTOR 1  
PART TIME CLERICAL ASSISTANCE 0.5

RECREATION REIMBURSABLE FUND DERIVED FROM  
PARTICIPANT FEES TO COVER DIRECT COST OF PROGRAMSEXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	9500
4004	SALARIES TEMP - RECREATION CULTURAL TEMP. SUPERVISORS FOR VARIOUS PROGRAMS - SOCCER, BASKETBALL, OPEN GYM, JUMP START	2500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	6500
4030	SPECIAL DEPARTMENTAL - REC. CULTURAL START UP FUNDS FOR PROGRAMS REPLACEMENT SOCCER BALLS	1000

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-SWIMMING POOL

PG. 2-38

2011/2012 Budget	\$ 30,136
2010/2011 Budget	<u>\$ 31,280</u>
Net Change	\$ (1,144)

	<u>2011/12</u>	<u>2010/11</u>	<u>Net Change</u>
General Fund	\$ 30,136	\$ 31,280	\$ (1,144)

No significant changes from 2010/11.

CITY OF WILLOWS  
2011-2012 BUDGET

SOURCE OF FUNDS:  
GENERAL 30136

ACC. 135  
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	2010/2011 EXPENDITURES	2010/2011 BUDGET	2011/2012 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	15210	15210	15210	15210	
301.4008.135 FICA	651	1164	1164	1164	
301.4009.135 WORKERS COMPENSATIO	138	215	215	215	
301.4013.135 UNEMPLOYMENT	0	50	50	50	
301.4020.135 OFFICE EXPENSE	100	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	2250	3000	3000	3000	
301.4060.135 ADVERTISING	150	150	150	150	
301.4071.135 TELEPHONE	200	325	200	200	
301.4080.135 P.G.& E.	4500	3500	3500	3500	
301.4081.135 WATER EXPENSE	4400	4400	3000	3000	
301.4100.135 BUILDING MAINTENANCE	400	400	400	400	
301.4115.135 EQUIPMENT MAINT.	850	850	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	300	300	600	600	
301.4140.135 INSURANCE	698	716	487	487	
301.4150.135 TRAVEL AND TRAINING	600	600	760	760	
301.5132.135 FIRST AID	100	300	300	300	
<b>TOTAL</b>	<b>30547</b>	<b>31280</b>	<b>30136</b>	<b>30136</b>	<b>0</b>

## EXPLANATION OF ACCOUNTS

PG 2-40

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4004	TEMPORARY LABOR CITY POOL	15210
	HEAD LIFEGUARD	
	ASSIST. HEAD LIFEGUARD	
	STAFF GUARDS	
	SWIM LESSON INSTRUCTORS	
	DAILY MAINTENANCE	
4030	SPECIAL DEPT. EXPENSE	3000
	CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING SUPPLIES, TRASH BAGS	
4060	ADVERTISEMENT	150
	LOCAL MEDIA ADS FOR HIRING POOL STAFF FLYERS FOR INFO ON POOL	
4080	P.G.&E. POWER TO RUN PUMPS LIGHTS, ETC.	3500
4081	WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.	3000
4100	BUILDING MAINT.	400
	POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-PARKS AND PUBLIC WORKS  
 GENERAL EXPENDITURES

2011/2012 Budget	\$ 407,785
2010/2011 Budget	\$ 514,964
Net Change	\$ (107,179)

	2011/2012	2010/2011	Net Change
General Fund	\$ 371,062	\$ 465,455	\$ (94,393)
Gas Tax	\$ 34,074	\$ 34,470	\$ (396)
TANF	\$ -	\$ 12,390	\$ (12,390)
Redevelopment	\$ 2,649	\$ 2,649	
TOTAL	\$ 407,785	\$ 514,964	\$ (107,179)

Changes from 10/11:

TANF part time hiring program ended in the 2010/11 fiscal year.

3 PPW employees are slated to retire on or about 10/1/11. Resulting General Fund savings is approximately \$136K. \$26K in personnel cost has been added back to provide part time backfill for lost positions. Net reduction in GF expenditures is approximately \$110K.

Increased PERS and health cost of remaining PPW employees is approximately \$16K.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-42

SOURCE OF FUNDS:

GENERAL 371062  
GAS TAX 34074  
REDEVELOPMENT 2649  
TOTAL 407785

ACC. 138  
DEPT.  
Parks and Public  
Works: Department-Wide  
Expenditures

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	FUND	FUND
	2010/2011	2010/2011	2011/2012	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4001.138 SALARIES	246100	245203	160747	160747	
316.4001.138 SALARIES	24541	24541	24541		24541
301.4002.138 OVERTIME	3500	5200	5200	5200	
301.4004.138 PART TIME SALARIES	4105	4105	27965	27965	
331.4004.138 PART TIME SALARIES	2253	2253	2253		2253
365.4004.138 PART TIME SALARIES	5366	5366	0	0	
301.4006.138 PERS	61643	63901	47247	47247	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	61037	60472	47675	47675	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	20101	19507	15186	15186	
316.4008.138 FICA	1526	1526	1526		1526
331.4008.138 FICA	172	172	172		172
365.4008.138 FICA	410	410	0		0
301.4009.138 WORKERS COMPENSATION	2887	3485	3253	3253	
316.4009.138 WORKERS COMPENSATION	1637	1637	1637		1637
331.4009.138 WORKERS COMPENSATION	224	224	224		224
365.4009.138 WORKERS COMPENSATION	534	534	0		0
301.4013.138 UNEMPLOYMENT	0	2000	2000	2000	
365.4013.138 UNEMPLOYMENT	3000	6080	0	0	
301.4014.138 LIFE INSURANCE	371	378	189	189	
301.4020.138 OFFICE EXPENSE	500	800	800	800	
301.4040.138 SMALL TOOLS	1000	1000	1000	1000	
301.4050.138 CLOTHING	3000	4000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	12500	15000	15000	15000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2000	2500	2500	2500	
301.4113.138 FUEL	23000	21000	21000	21000	
301.4115.138 EQUIPMENT MAINTENANCE	2500	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	1000	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	1700	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	1000	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	600	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1200	1200	
301.5437.138 FIRST AID	50	100	100	100	
TOTAL	499727	514964	407785	371062	36723

PERSONNEL:

PUBLIC WORKS DIRECTOR 1  
MECHANIC 1  
MAINTENANCE WORKER I 3 (Retirements Effective 10/01/11)  
MAINTENANCE WORKER II 1  
SEASONAL PARKS/PUBLIC WORKS 0.75

EXPLANATION OF SELECTED ACCOUNTS

PG 2-43

4020 OFFICE EXPENSE	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES	
4160 DUES AND MEMBERSHIPS	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION, PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT	
4150 TRAVEL AND TRAINING	2000
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING	

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-PARKS

2011/2012 Budget	\$ 33,790
2010/2011 Budget	<u>\$ 36,663</u>
Net Change	\$ (2,873)

	2011/2012	2010/2011	Net Change
General Fund	\$ 30,290	\$ 33,163	\$ (2,873)
CA Recycling Fund	\$ 3,500	\$ 3,500	\$ -
<b>TOTAL</b>	<b>\$ 33,790</b>	<b>\$ 36,663</b>	<b>\$ (2,873)</b>

Changes from 2010/11:

Reductions have been made to Special Department (\$1K). Liability insurance costs are also temporarily reduced (\$1.7K).

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-45

SOURCE OF FUNDS:  
GENERAL 30290  
CA Recycle Grant 3500  
TOTAL 33790

ACCT: 140  
DEPT: PARK MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	6500	10000	9000	9000	
366.4030.140 SPECIAL DEPARTMENTAL	3500	3500	3500		3500
301.4071.140 TELEPHONE	330	330	300	300	
301.4080.140 P.G.& E.	8000	8000	8000	8000	
301.4081.140 WATER	6000	6000	6000	6000	
301.4100.140 BUILDING MAINTENANCE	500	1200	1200	1200	
301.4120.140 PROFESSIONAL SERVICES	500	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	500	900	900	900	
301.4140.140 INSURANCE	5583	5733	3890	3890	
<b>TOTAL</b>	<b>31413</b>	<b>36663</b>	<b>33790</b>	<b>30290</b>	<b>3500</b>

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 9000  
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION  
REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES

4100 BUILDING MAINTENANCE 1200  
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS,  
FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED

4120 PROFESSIONAL SERVICES 1000  
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR,  
MINOR REPAIR

4130 CONTRACT SERVICES 900  
ALARM MONITORING

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-MALL MAINTENANCE

PG. 2-46

2011/2012 Budget	\$ 7,600
2010/2011 Budget	<u>\$ 7,600</u>
Net Change	\$ -

	<u>2011/12</u>	<u>2010/11</u>	<u>Net Change</u>
General Fund	\$ 7,600	\$ 7,600	\$ -

Changes from 10/11: No major changes to mall maintenance activity.

CITY OF WILLOWS  
2010-2011 BUDGET

PG 2-47

SOURCE OF FUNDS:  
GENERAL 7600

ACCT: 145  
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	800	1200	1200	1200	
301.4080.145 P.G.& E.	3000	3000	3000	3000	
301.4081.145 WATER	3400	3400	3400	3400	
TOTAL	7200	7600	7600	7600	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 1200  
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION  
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.

CITY OF WILLOWS  
2011-2012 BUDGET  
SUMMARY-MUSEUM MAINTENANCE

PG. 2-48

2011/2012 Budget	\$	2,150
2010/2011 Budget	\$	2,500
Net Change	\$	(350)

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 2,150	\$ 2,500	\$ (350)

No major changes from 2010/11

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-49

SOURCE OF FUNDS:  
GENERAL 2150

ACCT: 146  
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	650	650	650	650	
301.4100.146 BUILDING MAINTENANCE	1850	1850	1500	1500	
TOTAL	2500	2500	2150	2150	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE  
MINOR REPAIRS

1500

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-FIRE

2011/2012 Budget	\$ 636,536
2010/2011 Budget	\$ 678,408
Net Change	\$ (41,872)

	2011/2012	2010/2011	Net Change
General Fund	\$ 634,036	\$ 675,908	\$ (41,872)
Fire Activity	\$ 2,500	\$ 2,500	\$ -
Total	\$ 636,536	\$ 678,408	\$ (41,872)

Changes from 10/11:

Reduction in Weed Abatement Cost (Budgeted at \$15K for 11/12)	(\$68K)
PERS Actuarial Cost	\$11K
Health Insurance	\$10K
Fuel	\$3K
Insurance	(\$-3K)
Training	\$1K

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-51

SOURCE OF FUNDS:  
GENERAL 634036  
FIRE SPEC. 2500  
TOTAL 636536

ACC. 150  
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	252,060	252,060	254,708	254,708	
301.4002.150 OVERTIME	24,000	20,039	20,039	20,039	
301.4004.150 TEMP WAGES	1,500	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	5,964	5,904	6,024	6,024	
301.4006.150 PERS	100,409	100,409	111,204	111,204	
301.4007.150 HEALTH INSURANCE	71,206	71,206	81,312	81,312	
301.4008.150 FICA	23,587	23,103	23,318	23,318	
301.4009.150 WORKERS COMPENSATION	3,464	4,042	4,042	4,042	
301.4010.150 CALL BACK	17,000	19,000	19,000	19,000	
301.4013.150 UNEMPLOYMENT	600	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	
301.4020.150 OFFICE EXPENSE	1,500	1,700	1,700	1,700	
301.4021.150 POSTAGE	200	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	3,500	2,400	3,000	3,000	
357.4030.150 SPECIAL DEPARTMENTAL	1,000	2,500	2,500	-	2,500
301.4040.150 SMALL TOOLS	4,100	4,100	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	3,700	4,000	4,000	4,000	
301.4080.150 PG&E	12,700	12,700	12,700	12,700	
301.4081.150 WATER	950	950	950	950	
301.4100.150 BUILDING MAINT.	8,000	12,500	12,500	12,500	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	6,000	4,500	8,125	8,125	
301.4115.150 EQUIP. MAINT.	7,000	7,000	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	100	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	82,384	83,000	15,000	15,000	
301.4140.150 INSURANCE	17,509	17,840	13,759	13,759	
301.4150.150 TRAVEL & TRAINING	4,500	3,500	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	2,200	900	1,500	1,500	
301.5306.150 VOLUNTEER PERS	3,267	5,000	5,000	5,000	
TOTAL	672,149	678,408	636,536	634,036	2500

PERSONNEL:  
CHIEF 1  
CAPTAIN 1  
ENGINEER/FIREFIGHTERS 3

EXPLANATION OF ACCOUNTS

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PG 2-52

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	3,000
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	4,100
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	15,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	5,000

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-STREETS

2011/2012 Budget	\$	123,912
2010/2011 Budget	\$	137,120
Net Change	\$	(13,208)

	2011/2012	2010/2011	Net Change
General Fund	\$ 42,546	\$ 48,142	\$ (5,596)
Gas Tax	\$ 73,036	\$ 73,036	\$ -
TDA	\$ -	\$ 1,322	\$ (1,322)
Lighting and Landscape Dist.	\$ 8,330	\$ 14,620	\$ (6,290)
Total	\$ 123,912	\$ 137,120	\$ (13,208)

Changes from 2010/11:

General Fund- Special Department expense has been reduced by \$2K and insurance by \$4K.

TDA funding is no longer available. The amount budgeted in 2010/11 exhausted the funds.

L&L District- The final installment of \$6.3K for District formation and infrastructure was paid in 2010/11.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-54

SOURCE OF FUNDS:

GENERAL 42546  
GT 2105 30000  
GT 2106 23929  
GT 2107 19107  
LT District 8330  
-----  
123912

DEPT. 160  
DEPT. PUBLIC WORKS/  
STREETS

DEPT 161  
LIGHTING AND LANDSCAPE DISTRICT

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	12,000	12,000	10,000	10,000	
313.4030.161 SPECIAL DEPARTMENTAL- L&L DISTRICT	10,000	12,711	6,421		6,421
301.4071.160 TELEPHONE	1,000	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	6,000	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,200	1,200	1,500	1,500	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,000	1,000	1,000		1,000
301.4082.160 STREET LIGHTING	3,200	3,200	3,200	3,200	
313.4082.161 STREET LIGHTING-L&L DISTRICT	909	909	909		909
315.4082.160 STREET LIGHTING	23,929	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	17,857	17,857	17,857		17,857
301.4100.160 BUILDING MAINTENANCE	1,500	1,500	1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	4,000	4,000	4,000	4,000	
301.4140.160 INSURANCE	13,794	14,292	10,396	10,396	
314.5431.160 GAS TAX-STREET MAINTENANCE	30,000	30,000	30,000		30,000
319.5431.160 GAS TAX-STREET MAINTENANCE	1,322	1,322	-		-
301.5439.160 ALLEY MAINTENANCE	5,500	5,000	5,000	5,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,250	1,250	1,250		1,250
TOTAL	134461	137120	123912	42546	81366

4080 TRAFFIC SIGNALS 6000  
TRAFFIC SIGNALS @  
WOOD AND TEHAMA  
WOOD AND HUMBOLDT  
WOOD AND WASHINGTON  
SYCAMORE AND TEHAMA

4082 STREET LIGHTING 44986  
3200 FROM GENERAL FUND SUPPLEMENTS GAS TAX FUNDING  
AND INCLUSION OF LIGHTING AND LANDSCAPE DISTRICT COSTS

4100 BUILDING MAINT 1500  
CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC  
YARD, AND FENCING

4120 PROF. SERVICES 4000  
ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES  
PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION

5431 STREET MAINTENANCE MATERIALS 30000  
AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING,  
HAULING, DUMP FEES, MINOR CONCRETE

5438 TRAFFIC SIGNAL 1250  
SYCAMORE/TEHAMA SIGNAL MAINTENANCE

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SUMMARY-STORM DRAIN

2011/2012 Budget	\$	9,212
2010/2011 Budget	\$	10,692
Net Change	\$	(1,480)

	2011/2012	2010/2011	Net Change
General Fund	\$ 9,212	\$ 10,692	\$ (1,480)

Changes from 10/11: Speical Department expenditures have been reduced by \$1K.

CITY OF WILLOWS  
2011-2012 BUDGET

PG 2-56

SOURCE OF FUNDS:  
GENERAL 9,212

ACC. 170  
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	5,000	5,000	4,000	4,000	
301.4080.170 PG&E	700	700	700	700	
301.4115.170 EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	2,500	2,500	2,500	2,500	
301.4140.170 INSURANCE	1,453	1,492	1,012	1,012	
TOTAL	10,653	10,692	9,212	9,212	0

4030 SPECIAL DEPARTMENTAL 4000  
DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES  
MINOR CONCRETE

4120 PROFESSIONAL SERVICES 2500  
CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING,  
CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION

**SPECIAL  
PROJECTS**

CITY OF WILLOWS  
2011-2012 BUDGET

PG. 3-1

SOURCE OF FUNDS:		ACC: 216
330 COMMUNITY DISCRETIONAR\	9100	DEPT: CDBG PI
346 CDBG PROG. INCOME	3500	ACTIVITIES
347 HOME PROG. INCOME	78000	
VAR. CDBG Grants	70000	
	<u>160600</u>	

ACCT.# DESCRIPTION	PROPOSED 2011/12 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
347.5800.216 PI PROJECTS	78000		78000
346.4120.216 PROFESSIONAL SERVICES	2500		2500
330.4120.216 PROFESSIONAL SERVICES	9100		9100
VAR.4120.216 PROFESSIONAL SERVICES	70000		70000
346.4150.216 TRAVEL & MEETINGS	1000		1000
<b>TOTAL</b>	<b>160600</b>	<b>0</b>	<b>160600</b>

EXPLANATION OF ACCOUNTS

5800 PI PROJECTS	78000
Funds available to revolve into housing rehabilitation projects/loans.	
4120 PROFESSIONAL SERVICES (Fund 346)	2500
Housing loan portfolio administration, services pertaining to CDBG activity.	
4120 PROFESSIONAL SERVICES (Fund 330)	9100
City match for CDBG planning and technical assistance grants	
4120 PROFESSIONAL SERVICES (VAR)	70000
CDBG Planning and Technical Assistance Grants for Senior Housing and Tower Theater Building assessments.	
4150 TRAVEL AND MEETINGS	1000
Housing and Community Development seminars.	

**CAPITAL  
OUTLAY**



CITY OF WILLOWS  
2011-2012 BUDGET

SOURCE OF FUNDS:	
RSTP	46000
TDA-LTF	<u>41000</u>
TOTAL	87000

ACC: 400  
CAPITAL OUTLAY  
INFRASTRUCTURE

		PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
VAR. 400	Road Resurface and Reconstruction (TDALTF and RSTP Funds)	87000		87000
	Total Infrastructure	87000	0	87000

**ENTERPRISE  
ACTIVITY**

CITY OF WILLOWS  
 2010-2011 BUDGET  
 ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION  
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1579000	1629000		1759787		1448213
Sewer Construction	302000	14250			36000	280250
<b>Total</b>	<b>1881000</b>	<b>1643250</b>	<b>0</b>	<b>1759787</b>	<b>36000</b>	<b>1728463</b>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1116034	Sewer Service-Residential	1145000
Capital Expenditures	249000	Commercial	306000
Loan Repayments	394753	NE Willows CSD	148000
<b>Total Expenditure</b>	<b>1759787</b>		
Transfer to Loan Reserve	36000	Total Service Fees	1599000
		Interest	30000
		<b>Total Sewer Service Revenue</b>	<b>1629000</b>
		Sewer Connection	6250
		Interest	8000
		<b>Total Sewer Connection Revenue</b>	<b>14250</b>

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SEWER MAINTENANCE BUDGET

PG 5-2

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	169695	168408	168408	168408
318.4002.180 OVERTIME	16193	17000	17000	17000
318.4006.180 PERS	39043	40679	44288	44288
318.4007.180 HEALTH INSURANCE	67641	62812	68766	68766
318.4008.180 FICA	14285	14184	14184	14184
318.4009.180 WORKERS COMPENSATION	1860	2935	2953	2953
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	247	252	252	252
TOTAL SALARIES AND BENEFITS	308964	306670	316251	316251

PERSONNEL:

SUPERVISOR 1  
 MAINTENANCE 3

CITY OF WILLOWS  
2011-2012 BUDGET  
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	250	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	4,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	600	600	600	600
318.4050.180 UNIFORM EXPENSE	1,500	2,000	2,000	2,000
318.4071.180 TELEPHONE	500	700	500	500
318.4080.180 PG&E	47,700	47,700	122,200	122,200
318.4100.180 BUILDING MAINT.	350	500	700	700
318.4111.180 VEHICLE MAINT.	9,000	9,000	9,000	9,000
318.4112.180 VEHICLE-TIRES	1,800	1,800	2,000	2,000
318.4113.180 VEHICLE-FUEL	13,500	11,000	11,000	11,000
318.4115.180 EQUIP. MAINT.	5,000	18,000	18,000	18,000
318.4120.180 PROFESSIONAL SERVICES	37,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	570,000	570,000	495,000	495,000
318.4140.180 INSURANCE	18,466	18,088	14,698	14,698
318.4150.180 TRAVEL & MEETINGS	250	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,208	800	1,200	1,200
318.4170.180 TRAINING	100	700	300	300
318.5132.180 FIRST AID AND SAFETY	250	250	250	250
318.5631.180 DISCHARGE PERMIT	5,840	9,000	9,000	9,000
318.5632.180 GENERAL ADMINISTRATION	68,935	68,935	68,935	68,935
TOTAL	786,249	803,473	799,783	799,783

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	700
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	495,000
SOUTHWEST WATER CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS  
 2011-2012 BUDGET  
 SEWER MAINTENANCE BUDGET  
 CAPITAL OUTLAY

PG 5-4

DESCRIPTION	PROPOSED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
<b>CONSTRUCTION</b>		
318.7210.400 Sewer Line Replacement	232,500	232,500
318.7307.400 Sewer Equipment Storage Unit-\$1,500 Scada Units-Lift Stations-\$15,000	16,500	16,500
318.2521/5950.180 SEWER LOAN REPAYMENT-1994 Renovation	39,753	39,753
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	355,000	355,000
318.2905 Required Reserve-USDA Loan	36,000	36,000
TOTAL CAPITAL AND DEBT SERVICE	679,753	679,753

CITY OF WILLOWS  
2011-2012 BUDGET  
SEWER MAINTENANCE BUDGET  
CARRYOVER ITEMS

PG. 5-5

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE 2010-11 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2011-2012 FISCAL YEAR.

DESCRIPTION	2010/2011 BUDGET APPROPRIATION	ESTIMATED EXPENDITURES THROUGH 6/30/11	REMAINING FUNDING
318.7210.400 Sewer Line Replacement	496,000 (Includes 09/10 carryover)	351,827	144,173

CITY OF WILLOWS  
 2011-2012 BUDGET  
 WATER ENTERPRISE  
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION  
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
15000	7000	13409	8591

note: If the water fund cash balance is negative @ fye 6/30/12, the difference will be supplemented by a general fund transfer.

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	3800	Commercial Water Service	7000
PG & E	3050		
Maintenance	4500		
Professional Svc. (Carried Over)	1000		
Insurance	59		
State Fees	1000		
<b>Total</b>	<b>13409</b>		

NOTE: Should the situation arise where the Water Enterprise Fund has a negative fund balance at the close of a fiscal year, General Funds must be used to supplement the fund.

**CARRYOVER  
ACTIVITY**

CITY OF WILLOWS  
 2011-2012 BUDGET  
 CARRYOVER PROJECTS

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE  
 2010-2011 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.  
 THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE  
 2011-2012 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
Roof Repair	Civic Center via Library	15853	0	15853	
Proposition 1B-Street Maintenance and Reconstructon	PPW	332485	7939		324546
RSTP-Gas Tax-Street Maintenance and Reconstructon	PPW	46000	25223		20777
TCR-Street Maintenance and Reconstruction	PPW	41000	0		41000
<b>TOTAL</b>		<b>435338</b>	<b>33162</b>	<b>15853</b>	<b>386323</b>

**ITEMS FOR  
COUNCIL  
CONSIDERATION**

City of Willows  
Furlough Analysis

**Calculation #1: Base furlough calculation:  
- Full Employment (No Layoffs)**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 68,576	5%
208	4	291.2	5.6	\$ 137,152	10%
234	4.5	327.6	6.3	\$ 161,357	11.25%
260	5	364	7	\$ 185,561	12.50%
286	5.5	400.4	7.7	\$ 209,766	13.75%
312	6	436.8	8.4	\$ 233,970	15.00%
338	6.5	473.2	9.1	\$ 258,175	16.25%
364	7	509.6	9.8	\$ 282,379	17.50%
390	7.5	546	10.5	\$ 306,584	18.75%
416	8	582.4	11.2	\$ 330,788	20.00%

**Calculation #2: Furlough Calculation  
- 1 Position Laid Off**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 64,711	5%
208	4	291.2	5.6	\$ 129,421	10%
234	4.5	327.6	6.3	\$ 152,659	11.25%
260	5	364	7	\$ 175,897	12.50%
286	5.5	400.4	7.7	\$ 199,136	13.75%
312	6	436.8	8.4	\$ 222,374	15.00%
338	6.5	473.2	9.1	\$ 245,612	16.25%
364	7	509.6	9.8	\$ 268,850	17.50%
390	7.5	546	10.5	\$ 292,088	18.75%
416	8	582.4	11.2	\$ 315,326	20.00%

**Calculation #3: Furlough Calculation  
- 2 Positions Laid Off**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 61,404	5%
208	4	291.2	5.6	\$ 122,808	10%
234	4.5	327.6	6.3	\$ 145,220	11.25%
260	5	364	7	\$ 167,631	12.50%
286	5.5	400.4	7.7	\$ 190,043	13.75%
312	6	436.8	8.4	\$ 212,454	15.00%
338	6.5	473.2	9.1	\$ 234,866	16.25%
364	7	509.6	9.8	\$ 257,277	17.50%
390	7.5	546	10.5	\$ 279,689	18.75%
416	8	582.4	11.2	\$ 302,100	20.00%

City of Willows  
Furlough Analysis

**Calculation #4: Base furlough calculation:**  
**- Full Employment (No Layoffs)**  
**- Excludes Remaining Parks and Public Works Employees**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 55,710	5%
208	4	291.2	5.6	\$ 111,420	10%
234	4.5	327.6	6.3	\$ 132,408	11.25%
260	5	364	7	\$ 153,396	12.50%
286	5.5	400.4	7.7	\$ 174,384	13.75%
312	6	436.8	8.4	\$ 195,372	15.00%
338	6.5	473.2	9.1	\$ 216,360	16.25%
364	7	509.6	9.8	\$ 237,348	17.50%
390	7.5	546	10.5	\$ 258,336	18.75%
416	8	582.4	11.2	\$ 279,324	20.00%

**Calculation #5: Furlough Calculation**  
**- 1 Position Laid Off**  
**- Excludes Remaining Parks and Public Works Employees**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 51,845	5%
208	4	291.2	5.6	\$ 103,689	10%
234	4.5	327.6	6.3	\$ 123,711	11.25%
260	5	364	7	\$ 143,732	12.50%
286	5.5	400.4	7.7	\$ 163,754	13.75%
312	6	436.8	8.4	\$ 183,776	15.00%
338	6.5	473.2	9.1	\$ 203,797	16.25%
364	7	509.6	9.8	\$ 223,819	17.50%
390	7.5	546	10.5	\$ 243,841	18.75%
416	8	582.4	11.2	\$ 263,862	20.00%

**Calculation #6: Furlough Calculation**  
**- 2 Positions Laid Off**  
**- Excludes Remaining Parks and Public Works Employees**

Annual Hours Furloughed Per Employee	Equivalent Weekly Furlough	Annual Equivalent Furlough Hours Fire-Shift Staff	Equivalent Weekly Furlough Fire Shift Staff	Cost Savings	Percentage Wage Reduction To Employee
104	2	145.6	2.8	\$ 48,548	5%
208	4	291.2	5.6	\$ 97,096	10%
234	4.5	327.6	6.3	\$ 116,294	11.25%
260	5	364	7	\$ 135,491	12.50%
286	5.5	400.4	7.7	\$ 154,689	13.75%
312	6	436.8	8.4	\$ 173,886	15.00%
338	6.5	473.2	9.1	\$ 193,084	16.25%
364	7	509.6	9.8	\$ 212,281	17.50%
390	7.5	546	10.5	\$ 231,479	18.75%
416	8	582.4	11.2	\$ 250,676	20.00%

City of Willows  
Budget Analysis-General Fund Position  
Layoff of Positions

**Police Officer**

Personnel Cost of Police Officer Net of Workers Compensation Cost (Savings of WC not realized until following year)	\$	(82,251)
Cost of Health Insurance for Two Months	\$	1,412
Unemployment Cost (52 weeks at \$450 per week)	\$	<u>23,400</u>
<u>Net Savings in first year from Layoff</u>	\$	<u>(57,439)</u>

**Firefighter**

Personnel Cost of Police Officer Net of Workers Compensation Cost (Savings of WC not realized until following year)	\$	(83,874)
Cost of Health Insurance for Two Months	\$	2,823
Unemployment Cost (52 weeks at \$450 per week)	\$	<u>23,400</u>
<u>Net Savings in first year from Layoff</u>	\$	<u>(57,651)</u>