

CITY COUNCIL

Gary L Hansen, Mayor
Jim Yoder, Vice Mayor
Larry Domenighini, Council Member
Lawrence Mello, Council Member
Jeff Williams, Council Member



INTERIM CITY MANAGER
Fire Chief Wayne Peabody

CITY CLERK
Natalie Butler

201 North Lassen Street
Willows, CA 95988
(530) 934-7041
www.cityofwillows.org

CITY COUNCIL SPECIAL MEETING AGENDA
Council Chambers, 201 North Lassen Street
Wednesday, June 1, 2016
1:00 p.m.

1. **Call to Order the Special Budget Review Meeting – 1:00 p.m.**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Comment** – Public Comment is restricted to only those topics listed on the agenda and is generally restricted to three minutes.
5. **FY 2016/2017 and 2017/18 Proposed Budget**
 - Budget Overview
 - Operations
 - Capital
 - Enterprise Funds
 - Council Options
6. **Selected Administrative Fees and Credit Card Service Fee**-Discuss and Advise Staff regarding Council direction regarding administrative fees for Business Licenses, Building Permits and Encroachment Permits as well as establishment of a credit card convenience fee.
7. **Adjournment**

CERTIFICATION: Pursuant to Government Code § 54956 the agenda for this meeting was properly posted on or before May 31, 2016.

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.

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.

CITY OF WILLOWS



2016/2017 2017/2018
PROPOSED BUDGET

**CITY OF WILLOWS
2016-2017/ 2017-2018 BUDGET
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2016/2017 and 2017/18 BUDGET ANALYSIS AND SUMMARY

The 2016/2017 projected budget contains a General Fund deficit of \$219.7K, based on projected revenues of \$3.566MM and appropriated expenditures of \$3.785MM, while 2017/18 projects a deficit of \$265.9K based on revenues of \$3.605MM and expenditures of \$3.871MM. The Budget is presented based upon the following assumptions:

- Operations are set at maintenance of effort or “base” level of ongoing activity.
- Management structure in place at 6/30/16 is assumed to remain in place (Fire Chief also functions as Interim City Manager) though 2016/17 and 2017/18.
- Salary and benefit steps approved effective 7/1/15 for Management and Confidential Employees are assumed to continue to be implemented (Step increase to be effective 1/1/17 is included in the calculation).

In addition to the items noted above, the following items will also have an effect on the General Fund in maintaining baseline operations:

EXPENDITURES

- PERS Unfunded Liability- As noted last year PERS change the methodology of funding the ongoing unfunded liability of 3%@50 and 3%@60 retirement plans. The net effect on the General Fund is an increase of \$50K in General fund expenditures for 2016/17 and another \$51K increase for 2017/18.
- Workers Compensation Insurance- the City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce Workers Compensation premiums over the past for six years. Over the past two years, the City has experienced several significant Workers Compensation claims, and this has led to an increase in premiums, particularly in the “self-insurance” layer of our premium. In addition, the equity dividend has continued to dwindle. The net result on the General Fund is that Workers Compensation Insurance expense is \$65K higher for 2016/17 than in 2015/16. It is hoped that the “worst” is behind us in this area, and we will see a reduction in net expense in 2017/18.
- Liability and Property Insurance- A 5% increase in liability and property insurance is anticipated for both 2016/17 and 2017/18.
- Overall benefit costs- Historical increases in health insurance and base PERS cost are anticipated to continue and are projected at 5% each for 2016/17 and 2017/18.

REVENUE

Property Tax- As has been previously reviewed and discussed, the City experienced two significant downturns in Property Tax revenue as a result of the County's "re-setting" of the property tax base in the County. The first, as a result of a State Controller's Office, led to a one time, \$89K hit during 2015-16. This one time hit further resulted in an approximately \$11K per year downward "re-set" of the property tax base. In addition, the County further reset the existing base, creating a \$50K "re-set" going forward. The net result is that the City, previously expecting \$760+K in property tax revenue as late as 2014-15, now has an expectation of \$700-\$710K for 2016/17.

Sales Tax- As a result of ongoing lower fuel prices, recent softening in the ag economy due to drought, and calculations resulting from the close out of the triple flip, Sales Tax projections have been revised downward by about \$70K for 2016/17.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), and Capital (Section 4). Please note that these funding sources are bound to specific projects or activities and have been applied as such.

Sewer and Water Enterprise activity is presented in Section 5- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. Many of the personnel related costs pertaining to General Fund activity also have an impact on Sewer expenditures as well. In addition, overall utility costs remain greater than projected at the time of installation of the solar array. The Sewer Fund will need to be reviewed going forward, and rate increases considered.

The Water Enterprise Fund remains in transition as the City moves toward transferring water service for the area covered to Cal Water as a result of Chromium 6 issues.

COUNCIL OPTIONS

As the City is facing entering 2016/17 at or near the Council desired General Fund reserve level of \$1MM, and ongoing deficits are projected, Council has several options in regard to the 2016/17 and 2017/18 Budgets. These options include:

-Adopt 2016/17 and 2017/18 as presented

-(RECOMMENDED OPTION) Adopt 2016/17 as presented, table 2017/18. Allow City Staff to work on restructuring opportunities that may arise during the next two years. Implement a hiring freeze, with any vacancies subject to Council approval before filling.

-Direct Staff to implement cuts to a desired deficit level or balance. Further, direct Staff to:

- Cut “across the board”. Set a percentage cut to the General Fund, and direct each Department to manage the cut.

-Directive cuts. Make specific cuts.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Tim Sailsbery', with a stylized, cursive script.

Tim Sailsbery
Finance Director

CITY OF WILLOWS
2016-2017 and 2017-2018 BUDGET YEARS
EXPENDITURES/REVENUES RECONCILIATION

PG 1-1

DEPARTMENT-OPS/MAINT.	2016/17 PROPOSED TOTAL	2016/17 PROPOSED GENERAL FUND	2016/17 PROPOSED OTHER FUNDS	2017/18 PROJECTED TOTAL	2017/18 PROJECTED GENERAL FUND	2017/18 PROJECTED OTHER FUNDS	Page
CITY COUNCIL	18103	18103		17750	17750		2-1
CITY ATTORNEY	30000	30000		30000	30000		2-3
CITY MANAGER	35209	35209		38425	38425		2-5
FINANCE DEPARTMENT	231986	231986		235726	235726		2-7
PLANNING	50234	50234		50234	50234		2-10
GENERAL OFFICE	187046	187046		185882	185882		2-12
COMMUNITY ACTIVITIES	38000		38000	38000		38000	2-15
CIVIC CENTER MAINT.	38472	38472		38737	38737		2-17
BUILDING	126048	125048	1000	135681	134681	1000	2-19
POLICE DEPARTMENT	1576909	1419165	157744	1570017	1459787	110230	2-22
ENGINEERING	17000	15000	2000	17000	15000	2000	2-25
LIBRARY	298382	191170	107212	301806	194594	107212	2-27
LIBRARY-BAYLISS	6540		6540	6540		6540	2-30
LIBRARY-ELK CREEK	8665		8665	8665		8665	2-30
RECREATION	143495	114628	28867	143977	116254	27723	2-33
SWIMMING POOL	38786	38786		38791	38791		2-36
PARKS & PUBLIC WORKS-GENERAL	393139	362241	30898	402511	371613	30898	2-39
PARKS DIVISION	39068	39068		39397	39397		2-42
MALL DIVISION	9000	9000		9000	9000		2-44
MUSEUM DIVISION	2500	2500		2500	2500		2-46
FIRE DEPARTMENT	756752	756752		774294	774294		2-48
PUBLIC WORKS/STREETS DIVISION	134423	44602	89821	135331	45510	89821	2-51
STORM DRAINS DIVISION	7865	7865		7953	7953		2-53
TOTAL O & M EXPEND.	4187622	3718875	470747	4228217	3806128	422089	
SPECIAL PROJECTS							
PI ACTIVITY	3000		3000	3000		3000	
TOTAL SPECIAL PROJECTS	3000		3000	3000		3000	
CAPITAL							
INFORMATION TECHNOLOGY	12500	12500		12500	12500		
POLICE	3740	3740					
FIRE	52603	52603		52603	52603		
INFRASTRUCTURE	469419		469419	146000		146000	
TOTAL CAPITAL	538262	68843	469419	211103	65103	146000	
TOTAL EXPENDITURES	4728884	3785718	943166	4442320	3871231	571089	
ESTIMATED REVENUES	4509136	3565970	943166	4176459	3605370	571089	
ESTIMATED DEFICIT		-219748	0		-265861	0	
Projected General Fund Reserve @7/1/16		997352			777604	7/1/2017	
Estimated General Fund Reserve 6/30/17		777604			511743	6/30/2018	

Revenues:	2015/16 Projection	Updated	2015/16 NOTES	2016/17 Projection	Updated
	at Mid Year	2015/16 Projection		2016/17 Projection	2017/18 Projection
PROPERTY TAX	\$ 663,290	\$ 610,000	A	\$ 710,000	\$ 724,200
PG&E FRANCHISE	\$ 42,000	\$ 47,132	B	\$ 45,000	\$ 45,000
WATER FRANCHISE	\$ 39,000	\$ 38,231	B	\$ 39,000	\$ 39,000
CABLE TV FRANCHISE	\$ 25,500	\$ 29,600	B	\$ 30,000	\$ 30,000
GARBAGE FRANCHISE	\$ 56,000	\$ 56,000		\$ 56,000	\$ 56,000
SALES TAX	\$ 1,300,000	\$ 1,200,000	C	\$ 1,236,000	\$ 1,273,000
TRANSFER TAX	\$ 7,500	\$ 14,000	B	\$ 10,000	\$ 10,000
OCCUPANCY TAX	\$ 540,000	\$ 576,437	B	\$ 585,000	\$ 600,000
BUSINESS LICENSE	\$ 22,500	\$ 23,000		\$ 22,500	\$ 22,500
BUILDING PERMITS	\$ 57,500	\$ 66,000		\$ 50,000	\$ 50,000
ENCROACHMENT PERMITS	\$ 8,000	\$ 9,000		\$ 9,000	\$ 9,000
FINES & FORFEITURES	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000
GENERAL INTEREST	\$ 15,000	\$ 15,000		\$ 15,000	\$ 15,000
RENTAL OF PROPERTY	\$ 20,000	\$ 10,000	D	\$ 20,000	\$ 20,000
MOTOR VEHICLE IN LIEU	\$ 497,000	\$ 505,721	B	\$ 505,000	\$ 506,000
PLANNING FEES	\$ 7,000	\$ 9,000	B	\$ 9,000	\$ 9,000
PLAN CHECK FEES	\$ 30,000	\$ 20,000	B	\$ 30,000	\$ 30,000
FIRE DEPARTMENT FEES	\$ 35,000	\$ 40,000	B	\$ 40,000	\$ 40,000
POLICE REPORTS	\$ 1,000	\$ 500	B	\$ 500	\$ 500
SEWER ADMIN FEE	\$ 77,234	\$ 77,234		\$ 77,234	\$ 77,234
OTHER REV & FUNDS	\$ 2,500	\$ 13,740	B	\$ 5,000	\$ 5,000
WEED ABATEMENT	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936		\$ 3,936	\$ 3,936
DIF ADMINISTRATION	\$ 1,500	\$ 3,900	B	\$ 1,500	\$ 1,500
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000
SWIM POOL RECEIPTS	\$ 18,000	\$ 18,000		\$ 20,000	\$ 18,000
PARK PERMITS	\$ 1,300	\$ 2,200		\$ 1,300	\$ 1,300
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500		\$ 13,500	\$ 13,500
BOOKING FEES	\$ 500	\$ 500		\$ 500	\$ 500
TOTAL GENERAL REVENUES	\$ 3,515,760	\$ 3,433,631		\$ 3,565,970	\$ 3,631,170

Notes

- A Following publication of the mid year review, it was determined that further a re-setting of the property tax base had taken place. As such, based upon the revised base, the estimated revenue is revised.
- B Revenue activity has been updated since mid-year estimate
- C As noted at mid-year review, there were ongoing concerns with the estimate of Sales Tax Revenue. Continued lower fuel prices, a softening of ag related sales tax revenue as a result of reduced acreage in 2015, and revenue flow resulting from the closeout of the triple flip have all led to further revision downward.
- D The current lessee of the rice land had previously been paying both semi-annual installments at once. In 2015-16, only a single semi-annual installment was made.

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2015-16

Estimated 2015/2016 General Fund Revenue \$ 3,433,631

Estimated General Fund Expenditures

City Council	\$ 15,858
City Attorney	\$ 45,705
City Manager	\$ 220,059
Finance	\$ 231,469
Planning	\$ 50,236
General Office	\$ 173,077
Civic Center	\$ 33,919
Building	\$ 107,473
Police	\$ 1,381,395
Engineering	\$ 6,000
Library	\$ 175,268
Recreation	\$ 110,935
Swimming Pool	\$ 33,918
Public Works-Dept. Wide	\$ 319,347
Parks	\$ 40,134
Mall Maintenance	\$ 6,400
Museum Maintenance	\$ 2,650
Fire	\$ 713,073
Public Works-Streets	\$ 34,538
Storm Drains	\$ 8,141
Capital Outlay	\$ 85,000

Estimated 2015/2016 General Fund Expenditures \$ 3,794,595

Estimated 2015/2016 Deficit \$ (360,964)

General Fund Balance 07/01/15-Unreserved	\$ 1,153,316
General Fund Balance 07/01/15-Reserved	\$ 200,000
General Fund Balance 07/01/15-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,358,316

Estimated Fund Balance 6/30/16 \$ 997,352

**OPERATIONS &
MAINTENANCE
SECTION 2**

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund	\$ 17,695	\$ 18,103	\$ 17,750
Total	<u>\$ 17,695</u>	<u>\$ 18,103</u>	<u>\$ 17,750</u>

Items of Note:

No significant changes during budget periods.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

PG. 2-2

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL \$	18,103 \$	17,750

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	BUDGET	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4004.010 SALARIES	8250	9000	8400	9000	8400		9000	
301.4008.010 FICA	631	689	643	689	643		689	
301.4009.010 WORKERS COMPENSATION	518	606	916	800	916		800	
301.4030.010 SPECIAL DEPARTMENTAL	1000	1460	1500	1460	1500		1460	
301.4140.010 INSURANCE	1057	1090	1144	1202	1144		1202	
301.4150.010 TRAVEL & MEETINGS	370	300	1300	300	1300		300	
301.4160.010 DUES	4032	4550	4200	4300	4200		4300	
TOTAL	15858	17695	18103	17750	18103	0	17750	0

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4004 SALARIES	8400	9000
4030 SPECIAL DEPT. EXPENSE plaques, awards, Council specific supplies	1500	1460
4140 INSURANCE FIRE, THEFT, LIABILITY	1144	1202
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings 2016/17 New Councilmember Training-League of CA Cities	1300	300
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4200	

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-CITY ATTORNEY

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund	\$ 35,000	\$ 30,000	\$ 30,000
Total	<u>\$ 35,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Items of Note:

Historically, the City has budgeted \$15,000 to start each fiscal year. Increasingly, this has proven to be short, and, the budget is regularly supplemented. Re-setting to \$30,000 provides a closer to realistic expectation of City Attorney use.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:			
	2016/17		2017/18
GENERAL	\$ 30,000	\$	30,000

ACCT: 20
 DEPT: CITY
 ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2017/18	2016/17	2017/18
	FY 2015/2016	BUDGET	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
	EXPENDITURES		BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4120.020 PROFESSIONAL SERVICES	45000	35000	30000	30000	30000		30000	
301.4122.020 RECEIVERSHIP SERVICES	705	0	0	0				
TOTAL	45705	35000	30000	30000	30000		30000	

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4120 PROFESSIONAL SERVICES	30000	30000

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-CITY MANAGER

	2015-16	2016-17	2017-18
General Fund	\$ 254,980	\$ 35,209	\$ 38,425
Total	\$ 254,980	\$ 35,209	\$ 38,425

Items of Note:

2016-17 and 2017-18 are proposed to follow the reorganized structure of City Management that went into effect in late February, 2016. City Manager duties will be handled outside the scope of a full-time, seated CM in position.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

2016/17 2017/18
 GENERAL \$ 35,209 \$ 38,425

ACCT: 30
 DEPT: CITY
 MANAGER

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016 BUDGET	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016 EXPENDITURES		FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4001.030 SALARIES	120553	141321	0	0	0		0	
301.4006.030 PERS	34668	39378	24795	27831	24795		27831	
301.4007.030 HEALTH INSURANCE	30386	39767	4314	4494	4314		4494	
301.4008.030 FICA	11062	10661	0	0	0		0	
301.4009.030 WORKERS COMPENSATION	4698	4690	0	0	0		0	
301.4014.030 LIFE INSURANCE	66	63	0	0	0		0	
301.4030.030 SPECIAL DEPARTMENTAL	2554	1500	1500	1500	1500		1500	
301.4110.030 VEH. ALLOWANCE	2700	3600	0	0	0		0	
301.4120.030 PROFESSIONAL SERVICES	4505	4000	4600	4600	4600		4600	
301.4150.030 TRAVEL AND MEETINGS	8867	10000	0	0	0		0	
TOTAL	220059	254980	35209	38425	35209	0	35209	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	24795	27831
4007 HEALTH INSURANCE CITY PORTION OF RETIREE HEALTHCARE	4314	4494
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	4600	4600

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-FINANCE

	2015-16	2016-17	2017-18
General Fund	\$ 223,659	\$ 231,988	\$ 235,726
Total	\$ 223,659	\$ 231,988	\$ 235,726

	2016-17	2017-18
Items of Note		
Management and Confidential Salary Scale	\$3K	\$2K
PERS Unfunded Liability Estimate	\$1K	\$2K
Workers Compensation	\$4K	(\$-1K)
Contract Services	\$ -	(\$-3K)

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	\$231,988	\$235,726

**ACCT: 50
DEPT. FINANCE**

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND GENERAL	FUND OTHER	FUND GENERAL	FUND OTHER
301.4001.050 SALARIES	124500	125795	128927	132059	128927		132059	
301.4006.050 PERS	37800	39134	40219	43920	40219		43920	
301.4007.050 HEALTH INSURANCE	22999	22999	21991	22859	21991		22859	
301.4008.050 FICA	9622	9723	10251	10491	10251		10491	
301.4009.050 WORKERS COMPENSATION	5444	5431	9624	8421	9624		8421	
301.4014.050 LIFE INSURANCE	130	126	126	126	126		126	
301.4110.050 VEH. ALLOWANCE	2824	2200	2600	2600	2600		2600	
301.4115.050 EQUIPMENT MAINTENANCE	150	250	250	250	250		250	
301.4130.050 CONTRACTUAL SERVICES	28000	18000	18000	15000	18000		15000	
TOTAL	231469	223658	231988	235726	231988	0	235726	0

PERSONNEL:

FINANCE DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4115 EQUIPMENT MAINTENANCE TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	250	250
4130 CONTRACTUAL SERVICES COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT PERS ACTUARIAL COSTS GASB 45 ACTUARIAL (2016-17)	18000	15000

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-PLANNING

	2015-16	2016-17	2017-18
General Fund	\$ 45,941	\$ 50,234	\$ 50,234
Total	\$ 45,941	\$ 50,234	\$ 50,234

Items of Note:	2016-17	2017-18
Use of minute clerk/permit tech in line with actual	\$2K	\$ -
Use of Planner on Non-Developer Specific Activity in line with actual	\$6K	\$ -
Reduction in travel/training cost for Planning Commission	(\$4K)	\$ -

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	\$ 50,234	\$ 50,234

ACCT: 60
 DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL
					OTHER		OTHER
301.4004.060 PART TIME WAGES	5300	4500	6200	6200	6200		6200
301.4008.060 FICA	405	344	474	474	474		474
301.4009.060 WORKERS COMP.	311	311	560	560	560		560
301.4021.060 POSTAGE	400	400	400	400	400		400
301.4030.060 SPECIAL DEPARTMENTAL	1800	600	1600	1600	1600		1600
301.4060.060 ADVERTISING	700	500	500	500	500		500
301.4120.060 PROFESSIONAL SERVICES	41000	34286	40000	40000	40000		40000
301.4150.060 TRAVEL & MEETINGS	320	5000	500	500	500		500
TOTAL	50236	45941	50234	50234	50234	0	50234
							0

PERSONNEL: MINUTE CLERK 0.20

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4030 SPECIAL DEPT. EXPENSE	1600	1600
MISC. SUPPLIES & EQUIP., MAPPING		
PLANNING SOFTWARE- FORMAT CHANGE-INCREASE \$1,000		
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	40000	40000
INCREASED RATE AND ACTIVITY LEVEL		
4150 TRAVEL & MEETINGS	500	0
Planning Commission travel and training		

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-GENERAL OFFICE

	2015-16	2016-17	2017-18
General Fund	\$ 179,100	\$ 187,046	\$ 185,882
Total	\$ 179,100	\$ 187,046	\$ 185,882

Items of Note:

	2016-17	2017-18
Cost of Salary Schedule for Management and Confidential	\$2K	\$2K
PERS Unfunded Liability	\$1K	\$1K
Election Costs (2016-17 Only)	\$5K	(\$5K)

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

PG 2-13

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	\$ 187,046	\$ 185,882

**ACCT: 70
DEPT. GEN. OFFICE**

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016 BUDGET	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016 EXPENDITURES		FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	59900	60787	62338	63832	62338		63832	
301.4006.070 PERS	16679	17195	17733	19172	17733		19172	
301.4007.070 HEALTH INSURANCE	24228	23192	22585	23714	22585		23714	
301.4008.070 FICA	3762	4650	4769	4883	4769		4883	
301.4009.070 WORKERS COMPENSATION	2448	3482	4332	3466	4332		3466	
301.4013.070 UNEMPLOYMENT	0	600	600	600	600		600	
301.4014.070 LIFE INSURANCE	65	62	63	63	63		63	
301.4020.070 OFFICE EXPENSE	5200	6000	6000	6000	6000		6000	
301.4021.070 POSTAGE EXPENSE	1600	2000	1800	1800	1800		1800	
301.4060.070 ADVERTISING	1200	1500	1500	1500	1500		1500	
301.4071.070 TELEPHONE	3300	4500	4000	4000	4000		4000	
301.4110.070 VEH. ALLOWANCE	170	300	300	300	300		300	
301.4115.070 EQUIPMENT MAINTENANCE	4500	4500	4500	4500	4500		4500	
301.4120.070 PROFESSIONAL SERVICES	40000	40000	46000	41000	46000		41000	
301.4140.070 INSURANCE	10025	10332	10526	11052	10526		11052	
TOTAL	173077	179100	187046	185882	187046		185882	

PERSONNEL:

ADMINISTRATIVE SECRETARY/CITY CLERK

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4020 OFFICE SUPPLIES	6000	6000
LETTERHEAD, FORMS, COMPUTER SUPPLIES		
MISC. OFFICE SUPPLIES, RECORD BOOKS		
4021 POSTAGE	1800	1800
GENERAL OFFICE POSTAGE		
4060 ADVERTISING	1500	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS		
4071 TELEPHONE	4000	4000
TELEPHONE IN GENERAL OFFICE AREA		
4110 VEHICLE ALLOW.	300	300
MILEAGE REIMB. PERSONAL VEHICLE		
4115 EQUIPMENT MAINTENANCE	4500	4500
ELECTRONIC OFFICE EQUIPMENT		
4120 PROFESSIONAL SERVICES	46000	41000
NETWORK MAINTENANCE CONTRACT AND		
T-1 NETWORK INTERNET LINE SERVICE		
PARCEL SOFTWARE		
ELECTION COSTS (2016-17)		
4140 INSURANCE - LIABILITY, FIRE AND THEFT	10526	11052

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-COMMUNITY ACTIVITES

	2015-16	2016-17	2017-18
Community Discretionary	\$ 44,000	\$ 28,000	\$ 28,000
Economic Discretionary	\$ 10,000	\$ 10,000	\$ 10,000
Total	\$ 54,000	\$ 38,000	\$ 38,000

Items of Note:

	2016-17	2017-18
\$15K one-time Façade Improvement Allocation was made in 2015-16	(\$15K)	\$ -
General maintenance cost on 139 and 145 N Lassen reduced to closer to actual	(\$1K)	\$ -

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

	2016/17	2017/18
COMMUNITY	28000	28000
ECONOMIC DEV.	10000	10000

ACCT: 75
 DEPT. COMMUNITY
 ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18	
	FY 2015/2016	BUDGET	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND	
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER	
330.4030.075 SPECIAL DEPARTMENT	1700	4000	2500	2500		2500		2500	
330.5733.075 LAFCO	10000	10000	10000	10000		10000		10000	
333.5734.075 ECONOMIC DEVELOPMENT	1000	10000	10000	10000		10000		10000	
330.5735.075 TRI-COUNTY ECON. DEVELOPMENT	5500	5000	5500	5500		5500		5500	
330.5760.075 COMMUNITY PROMOTION	23000	25000	10000	10000		10000		10000	
TOTAL		41200	54000	38000	38000	0	38000	0	38000

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN	2500	2500
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000	10000
5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION	5500	5500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)	10000	10000

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-CIVIC CENTER

	2015-16	2016-17	2017-18
General Fund	\$ 36,370	\$ 38,472	\$ 38,737
Total	\$ 36,370	\$ 38,472	\$ 38,737

Items of Note:

	2016-17	2017-18
Reduction of Water Expenche to closer to actual	(-\$2K)	\$ -
Addition to Building Maintenance- Upkeep Projects	\$3K	\$ -
Increase in custodial personnel cost	\$1K	\$ -

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:
 2016/17 2017/18
 GENERAL \$ 38,472 \$ 38,737

ACCT: 80
 DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
		FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
		EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
						GENERAL	OTHER	GENERAL	OTHER
301.4004.080	PART TIME SALARY	8250	8330	9305	9695	9305		9695	
301.4008.080	FICA	631	637	712	742	712		742	
301.4009.080	WORKERS COMPENSATION	438	437	775	620	775		620	
301.4030.080	SPECIAL DEPARTMENTAL	200	750	750	750	750		750	
301.4040.080	SMALL TOOLS	0	200	0	0	0		0	
301.4080.080	P.G. & E.	15000	15086	15000	15000	15000		15000	
301.4081.080	WATER EXPENSE	3000	5330	3330	3330	3330		3330	
301.4100.080	BUILDING MAINTENANCE	6400	5600	8600	8600	8600		8600	
	TOTAL	33919	36370	38472	38737	38472	0	38737	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

	FY 2016/2017	FY 2017/2018
4100 BUILDING MAINTENANCE CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	8600	8600

SUMMARY-BUILDING

	2015-16	2016-17	2017-18
General	\$ 119,100	\$ 125,048	\$ 134,681
Certified Access	\$ 1,029	\$ 1,000	\$ 1,000
Total	\$ 120,129	\$ 126,048	\$ 135,681

Items of Note:

	2016-17	2017-18
Cost of Management/Confidential Salary Scale/ Movement of New Building Official to Step A	\$3K	(-\$2K)
Cafeteria Plan-Change to New Building Official	\$ -	\$19K
PERS Unfunded Liability	\$2K	\$2K
Transition Cost Estimate	\$ -	(\$-8K)

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	125048	134681
CERTIFIED ACCESS	1000	1000
	126048	135681

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18	
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	65434	65434	67104	65496	67104		65496	
301.4006.090 PERS	21230	20868	22963	24616	22963		24616	
301.4007.090 HEALTH INSURANCE	5195	5195	4618	23714	4618		23714	
301.4008.090 FICA	5048	4953	5530	5406	5530		5406	
301.4009.090 WORKERS COMPENSATION	2279	2275	4033	3226	4033		3226	
301.4014.090 LIFE INSURANCE	65	62	63	63	63		63	
301.4020.090 OFFICE EXPENSE	145	100	100	100	100		100	
301.4021.090 POSTAGE EXPENSE	47	50	50	50	50		50	
301.4030.090 SPECIAL DEPARTMENTAL	250	10500	10500	2000	10500		2000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	1029	1029	1000	1000		1000	1000	
301.4040.090 SMALL TOOLS	50	100	100	100	100		100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430	430		430	
301.4071.090 TELEPHONE	450	700	700	700	700		700	
301.4111.090 VEHICLE MAINTENANCE	50	300	600	400	600		400	
301.4113.090 VEHICLE MAINTENANCE GAS	350	300	300	300	300		300	
301.4120.090 PROFESSIONAL SERVICES	3000	5000	5000	5000	5000		5000	
301.4140.090 INSURANCE	2271	2340	2457	2580	2457		2580	
301.4150.090 TRAINING & TRAVEL	0	243	250	250	250		250	
301.4160.090 DUES & MEMBERSHIPS	150	250	250	250	250		250	
TOTAL	107473	120129	126048	135681	125048	1000	134681	1000

PERSONNEL:

BUILDING OFFICIAL

1.0

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4030 SPECIAL DEPT. EXPENSE	10500	2000
NEW CODE BOOKS, PORTABLE PLAN AND MAP		
FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.		
PLACEHOLDER OF EXPENDITURE-BUILDING OFFICIAL TRANSITION (2016-17)		
4120 PROFESSIONAL SERVICES	5000	5000
CONTRACT PLAN CHECK SERVICES		
4160 DUES & MEMBERSHIPS	250	250
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.		
OFFICIALS, SAC. VALLEY, MISC.		

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-POLICE

	2015/16	2016/17	2017/18
General Fund	\$ 1,426,162	\$ 1,419,166	\$ 1,455,287
SLESF	\$ 100,000	\$ 100,000	\$ 100,000
CHRP II	\$ 63,244	\$ 47,307	-
OJP Vest Program	\$ 2,934	\$ 2,934	\$ 2,934
AB 109 Overtime	\$ 7,297	\$ 7,296	\$ 7,296
TANF	\$ 6,459	\$ 207	-
Total	\$ 1,606,096	\$ 1,576,910	\$ 1,565,517

Items of Note (General Fund)

	2016/17	2017/18
OT reduction due to anticipated full, or close to full line level staffing	(\$-85K)	(\$-6K)
Transition CHRP II Funding, ending in Feb. 17	\$16K	\$47K
PERS Unfunded Liability	\$13K	\$20K
Workers Compensation Insurance	\$28K	(\$-10K)
Reduce Booking Fees closer to actual activity	(\$4K)	(\$-4K)
General increase in benefit cost and salary structure for management and confidential	\$20K	\$8K

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

PG 2-23

SOURCE OF FUNDS:	2016/17	2017/18
GENERAL	1,419,166	1,455,287
SLESF	100,000	100,000
CHRP	47,307	-
AB 109	7,296	7,296
OJP VEST PROGRAM	2,934	2,934
TANF	207	-
	<u>1,576,909</u>	<u>1,565,517</u>

ACC. 100
DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		PROJECTED		2016/17	2016/17	2017/18	2017/18
	FY 2016/2016	FY 2016/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	SUPPORT	SUPPORT	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
301.4001.100 SALARIES	445,000	491,248	480,453	516,086	480,453	-	-	-	516,086	-
376.4001.100 SLESF SALARIES	47,330	47,330	52,716	52,716	-	52,716	-	52,716	-	52,716
378.4001.100 CHRP GRANT SALARIES	28,693	28,693	24,944	-	-	24,944	-	24,944	-	-
301.4002.100 OVERTIME	147,000	145,000	55,282	46,678	55,282	-	-	46,678	-	-
376.4002.100 OVERTIME-SLESF	2,154	2,154	6,872	6,544	-	6,872	-	6,872	-	6,544
389.4002.100 OVERTIME AB109	6,723	6,723	6,778	6,778	-	6,778	-	6,778	-	6,778
301.4004.100 PART-TIME/RESERVES	300	4,000	4,000	4,000	4,000	-	-	4,000	-	-
365.4004.100 TANF PART TIME	5,000	6,000	192	-	-	192	-	-	-	-
301.4006.100 HOLIDAY PAY	26,346	27,027	26,237	26,769	26,237	-	-	26,769	-	-
301.4006.100 PERS	225,000	217,957	258,520	281,531	258,520	-	-	281,531	-	-
376.4006.100 PERS- SLESF	20,924	20,924	9,715	9,700	-	9,715	-	9,715	-	9,700
378.4006.100 PERS- CHRP	3,300	3,300	3,678	-	-	3,678	-	3,678	-	-
301.4007.100 HEALTH INSURANCE	177,000	175,210	196,942	192,335	196,942	-	-	192,335	-	-
376.4007.100 HEALTH INSURANCE-SLESF	22,617	22,617	23,300	23,643	-	23,300	-	23,300	-	23,643
378.4007.100 HEALTH INSURANCE-CHRP	23,396	25,838	14,150	-	-	14,150	-	14,150	-	-
301.4008.100 FICA	44,463	44,463	44,100	49,980	44,100	-	-	49,980	-	-
365.4008.100 FICA-TANF	383	469	15	-	-	15	-	15	-	-
376.4008.100 FICA-SLESF	3,611	3,611	4,033	4,033	-	4,033	-	4,033	-	4,033
378.4008.100 FICA-CHRP	2,195	2,195	1,908	-	-	1,908	-	1,908	-	-
389.4008.100 FICA AB109	574	574	518	518	-	518	-	518	-	518
301.4009.100 WORKERS COMPENSATION	31,675	31,623	59,114	49,393	59,114	-	-	49,393	-	-
378.4009.100 WORKERS COMP-CHRP	3,218	3,218	2,627	-	-	2,627	-	2,627	-	-
301.4013.100 UNEMPLOYMENT	11,000	2,000	6,045	2,000	6,045	-	-	2,000	-	-
301.4014.100 LIFE INSURANCE	458	567	567	567	567	-	-	567	-	-
376.4014.100 LIFE INSURANCE-SLESF	63	63	63	63	-	63	-	63	-	63
301.4020.100 OFFICE EXPENSE	3,500	3,700	3,700	3,700	3,700	-	-	3,700	-	-
301.4021.100 POSTAGE	450	500	500	500	500	-	-	500	-	-
301.4030.100 SPECIAL DEPARTMENTAL	10,000	5,500	5,500	5,500	5,500	-	-	5,500	-	-
376.4030.100 SLESF SPECIAL DEPARTMENT	2,441	2,441	2,441	2,441	-	2,441	-	2,441	-	2,441
301.4060.100 UNIFORM EXPENSE	11,624	10,674	10,674	10,674	10,674	-	-	10,674	-	-
376.4060.100 UNIFORM EXPENSE-SLESF	860	860	860	860	-	860	-	860	-	860
395.4060.100 UNIFORM EXPENSE-OJP VEST GRANT	860	2,934	2,934	2,934	-	2,934	-	2,934	-	2,934
301.4071.100 TELEPHONE	3,500	6,000	6,000	6,000	6,000	-	-	6,000	-	-
301.4115.100 EQUIP. MAINT.	5,700	6,000	6,000	6,000	6,000	-	-	6,000	-	-
301.4120.100 PROFESSIONAL SERVICES	8,300	4,000	4,000	4,000	4,000	-	-	4,000	-	-
301.4130.100 CONTRACTUAL SERVICES	6,500	9,000	9,000	9,000	9,000	-	-	9,000	-	-
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	55,000	55,000	55,000	55,000	55,000	-	-	55,000	-	-
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	55,000	67,000	70,000	67,000	70,000	-	-	67,000	-	67,000
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	93,000	93,000	93,000	93,000	93,000	-	-	93,000	-	-
301.4140.100 INSURANCE	20,030	19,703	21,032	22,084	21,032	-	-	22,084	-	-
301.4160.100 TRAINING AND TRAVEL	1,000	2,000	2,000	2,000	2,000	-	-	2,000	-	-
301.4160.100 DUES AND MEMBERSHIPS	560	500	500	500	500	-	-	500	-	500
301.4835.100 BOOKING FEES	-	6,500	2,000	2,000	2,000	-	-	2,000	-	-
TOTAL	1,555,737	1,606,096	1,576,909	1,565,517	1,419,166	157,744	1,455,287	110,230		

PERSONNEL:
 CHIEF
 SERGEANTS
 INVESTIGATOR

1
 2
 1

OFFICERS (6 authorized, 1 not funded)
 ADM. SECRETARY
 ADM SUBSTITUTE/TRANSCRIPTION

5
 1
 0.15

EXPLANATION OF ACCOUNTS

	<u>2016/17</u>	<u>2017/18</u>
4005 HOLIDAY PAY (CTO) HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS	26,237	26,759
4030 SPECIAL DEPT. EXPENSE (GENERAL) PHOTO SUPPLIES/PROCESS REPORT FORMS/CITATIONS EVIDENCE SUPPLIES SPECIAL INVESTIGATIONS PUBLICATIONS CHEMICAL TESTS	5,500	5,500
4130 CONTRACTUAL SERVICES RADIO EQUIPMENT FAX MAINTENANCE COPIER MAINTENANCE SOFTWARE MAINTENANCE HARDWARE MAINTENANCE	9,000	9,000
4131 CONTRACTUAL SERVICES ANIMAL CONTROL FERAL CAT CONTROL	55,000	55,000
4132 CONTRACTUAL SERVICES - VEHICLES- USAGE, FUEL, and REPLACEMENT	70,000	67,000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES	93,000	93,000

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-ENGINEERING

	2015-16	2016-17	2017-18
General	\$ 15,000	\$ 15,000	\$ 15,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 17,000	\$ 17,000	\$ 17,000

Items of Note:

No significant changes.

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

SOURCE OF FUNDS:

	<u>2016/17</u>	<u>2017/18</u>
GENERAL	15000	15000
Gas Tax 2107.5	2000	2000
	<u>17000</u>	<u>17000</u>

**ACC. 110
DEPT. ENGINEERING**

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	PROPOSED FY 2016/2017 BUDGET	PROJECTED FY 2017/2018 BUDGET	2016/17	2016/17	2017/18	2017/18
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	6000	15000	15000	15000	15000		15000	
317.4120.110 PROFESSIONAL SERVICES	5000	2000	2000	2000		2000		2000
TOTAL	11000	17000	17000	17000	15000	2000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2016/2017 FY 2017/2018

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

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-LIBRARY

	2015-16	2016-17	2017-18
General Fund	\$ 176,767	\$ 191,170	\$ 194,594
County Library	\$ 50,454	\$ 50,454	\$ 50,454
Lost and Damaged Trust	\$ 2,233	\$ 2,233	\$ 2,233
Literacy Pass-through	\$ 61,000	\$ 50,000	\$ 50,000
CSLA	\$ 4,525	\$ 4,525	\$ 4,525
<hr/>			
Total	\$ 294,979	\$ 298,382	\$ 301,806

Items of Note	2016-17	2017-18
Change in minimum wage leading to change in part time wage structure. Increase in existing benefit cost for full time position	\$4K	\$4K
Increase In PERS Unfunded Liability	\$1K	\$1K
Increase in Workers Compensation	\$6K	(\$-3K)
Increase In Contract Services	\$5K	\$2K

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

PG 2-28

SOURCE OF FUNDS:

	<u>2016/17</u>	<u>2017/18</u>
GENERAL	191170	194594
COUNTY LIBRARY	50454	50454
CSLA	4525	4525
LOST/DAMAGE TRST	2233	2233
LITERACY PASSTHROUGI	50000	50000
	<u>298382</u>	<u>301806</u>

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND GENERAL	FUND OTHER	FUND GENERAL OTHER
301.4001.120 SALARIES	6600	7049	7451	7451		7451	
338.4001.120 SALARIES	27877	27877	27877	27877		27877	
301.4004.120 PART TIME SALARIES	35000	44216	45550	48020	45550		48020
338.4004.120 PART TIME SALARIES	7861	7861	7861	7861		7861	
301.4006.120 PERS	9653	9653	10740	11757	10740		11757
338.4006.120 PERS	1793	1793	1793	1793		1793	
301.4007.120 HEALTH INSURANCE	857	857	857	857	857		857
338.4007.120 HEALTH INSURANCE	4915	4915	4915	4915		4915	
301.4008.120 FICA	4700	4784	4669	4858	4669		4858
338.4008.120 FICA	2561	2561	2561	2561		2561	
301.4009.120 WORKERS COMPENSATION	7924	7917	14201	11361	14201		11361
301.4013.120 UNEMPLOYMENT	1500	450	450	450	450		450
301.4014.120 LIFE INSURANCE	65	62	63	63	63		63
301.4020.120 OFFICE EXPENSE	2700	3400	3000	3000	3000		3000
301.4021.120 POSTAGE	450	600	450	450	450		450
301.4030.120 SPECIAL DEPARTMENT	250	1500	1500	1500	1500		1500
352.4030.120 CSLA SPECIAL DEPT.	1000	4525	4525	4525		4525	4525
359.4030.120 SPECIAL DEPARTMENT-LITERACY	35698	61000	50000	50000		50000	50000
301.4071.120 TELEPHONE	2000	2500	2500	2500	2500		2500
301.4080.120 P.G. & E.	10000	10000	10000	10000	10000		10000
301.4115.120 EQUIPMENT MAINTENANCE	1700	1400	1800	1800	1800		1800
301.4130.120 CONTRACTUAL SERVICES	79000	67000	72000	74000	72000		74000
301.4140.120 INSURANCE	10869	11204	11764	12352	11764		12352
301.4150.120 TRAINING & TRAVEL	0	75	75	75	75		75
301.4160.120 DUES & MEMBERSHIPS	0	100	100	100	100		100
301.4933.120 PRINT MATERIAL	2000	4000	4000	4000	4000		4000
202.4933.120 PRINT MATERIAL	2233	2233	2233	2233		2233	2233
338.4933.120 PRINT MATERIAL	5447	5447	5447	5447		5447	5447
TOTAL	264653	294979	298382	301806	191170	107212	194594 107212

PERSONNEL:

LIBRARIAN Contract
 LIBRARY TECHNICIAN 1
 PART-TIME LIBRARY CLERKS 4940

annual personnel hours

FY 2016/2017 FY 2017/2018

4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	53411	55881
4020 OFFICE EXPENSE 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	3000	3000
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES	72000	74000

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-LIBRARY-BAYLISS AND ELK CREEK

	2015-16	2016-17	2017-18
Bayliss-County Funding	\$ 6,540	\$ 6,540	\$ 6,540
EC-County Funding	\$ 8,665	\$ 8,665	\$ 8,665

Items of Note

No change in County Funding anticipated.

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

PG 2-32

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

	2016/17	2017/18
COUNTY LIBRARY	8665	8665

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016 BUDGET	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016 EXPENDITURES		FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	4275	4512	4905	4905	0	4905	0	4905
338.4008.122 FICA	327	345	375	375	0	375	0	375
338.4009.122 WORKERS COMPENSATION	111	111	111	111	0	111	0	111
338.4030.122 SPECIAL DEPARTMENT	1400	1697	634	634	0	634	0	634
338.4071.122 TELEPHONE	1500	550	1440	1440	0	1440	0	1440
338.4135.122 RENT	1350	1450	1200	1200	0	1200	0	1200
TOTAL	8963	8665	8665	8665	0	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

**CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-RECREATION**

	2015/16		2016/17		2017/18
General Fund	\$ 112,308	\$	114,626	\$	116,254
Jump Start	\$ 6,414	\$	6,484	\$	6,484
Recreation Reimbursable	\$ 20,444	\$	21,383	\$	21,239
Recreation Cultural	\$ 1,000	\$	1,000	\$	-

Total	\$ 140,166	\$	143,493	\$	143,977
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Items of Note

	2016/17		2017/18
\$5K one time allocation for 2015/16 onl7	(\$-5K)	\$	-
PERS Unfunded Liability	\$3K		\$2K
General Increase in benefit cost and cost of management and confidential scale	\$4K		\$2K
Workers Compensation Insurance	\$2K		(\$-1K)

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

SOURCE OF FUNDS:

ACC. 130
DEPT. RECREATION

	2016/17	2017/18
GENERAL	114628	116254
JUMP START	6484	6484
REC REIMB	21383	21239
REC CULTURAL	1000	0
TOTAL	143495	143977

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.130 SALARY	65559	62059	63684	65178	63684		65178	
239.4004.130 TEMPORARY SALARIES-JUMP START	3900	3900	3980	3980		3980		3980
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	4800		4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11000	11600	11600		11600		11600
301.4006.130 PERS	20259	18605	21172	23027	21172		23027	
301.4007.130 HEALTH INSURANCE	9251	8296	8687	9121	8687		9121	
239.4008.130 FICA-JUMP START	298	298	304	304		304		304
301.4008.130 FICA	5255	4773	5170	5353	5170		5353	
322.4008.130 FICA - REC. REIMB.	842	842	863	863		863		863
239.4009.130 WORKERS COMPENSATION-JUMP START	416	416	400	400		400		400
301.4009.130 WORKERS COMPENSATION	2590	2640	4992	2640	4992		2640	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	402	402	720	576		720		576
301.4013.130 UNEMPLOYMENT	0	500	500	500	500		500	
301.4014.130 LIFE INSURANCE	65	62	63	62	63		62	
322.4021.130 POSTAGE - REC. REIMB.	130	200	200	200		200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1500	1800	1800	1800		1800		1800
301.4030.130 SPEC. DEPARTMENTAL	5000	5000	0	0	0		0	
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7500	7500	7500	7500		7500		7500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	1000	0		1000		0
301.4071.130 TELEPHONE	600	750	700	750	700		750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	2400		2400	
322.4120.130 PROFESSIONAL SERVICES	72	500	500	500		500		500
301.4140.130 INSURANCE	1986	2048	2085	2048	2085		2048	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	200		200	
301.4160.130 DUES & MEMBERSHIPS	170	175	175	175	175		175	
TOTAL	142995	140166	143495	143977	114628	28867	116254	27723

PERSONNEL: RECREATION DIRECTOR 1
 PART TIME CLERICAL ASSISTANCE 0.25
 RECREATION ACTIVITIES TEMP. STAFF Varies

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

EXPLANATION OF ACCOUNTS

		<u>2016/17</u>	<u>2017/18</u>
4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11600	11600
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	7500	7500

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-SWIMMING POOL

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund	\$ 42,532	\$ 38,786	\$ 38,791
Total	\$ 42,532	\$ 38,786	\$ 38,791

Items of Note	<u>2016-17</u>	<u>2017-18</u>
Water expense adjusted downward to reflect closer to actual activity	(\$-4K)	\$ -

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	38786	38791

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		2016/17		2016/17		2017/18	
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	SUPPORT	SUPPORT	SUPPORT	SUPPORT		
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER		
301.4004.135 TEMPORARY SALARIES	14500	15150	15650	15850	15650		15850			
301.4008.135 FICA	1109	1159	1197	1212	1197		1212			
301.4009.135 WORKERS COMPENSATIO	656	656	1162	930	1162		930			
301.4020.135 OFFICE EXPENSE	120	100	200	200	200		200			
301.4030.135 SPECIAL DEPARTMENTAL	3000	3000	3000	3000	3000		3000			
301.4050.135 CLOTHING	75	150	100	100	100		100			
301.4060.135 ADVERTISING	125	350	350	350	350		350			
301.4071.135 TELEPHONE	200	200	200	200	200		200			
301.4080.135 P.G.& E.	3100	4900	4000	4000	4000		4000			
301.4081.135 WATER EXPENSE	3300	8000	4000	4000	4000		4000			
301.4100.135 BUILDING MAINTENANCE	50	400	400	400	400		400			
301.4115.135 EQUIPMENT MAINT.	800	1000	1000	1000	1000		1000			
301.4120.135 PROFESSIONAL SERVICES	5600	5600	5600	5600	5600		5600			
301.4140.135 INSURANCE	783	807	847	889	847		889			
301.4150.135 TRAVEL AND TRAINING	500	760	780	760	780		760			
301.5132.135 FIRST AID	0	300	300	300	300		300			
TOTAL	33918	42532	38786	38791	38786	0	38791	0		

EXPLANATION OF ACCOUNTS

	<u>2016/17</u>	<u>2017/18</u>
4004 TEMPORARY LABOR CITY POOL	15650	15850
HEAD LIFEGUARD		
ASSIST. HEAD LIFEGUARD		
STAFF GUARDS		
SWIM LESSON INSTRUCTORS		
DAILY MAINTENANCE		
4030 SPECIAL DEPT. EXPENSE	3000	3000
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING		
SUPPLIES, TRASH BAGS		
4081 WATER FOR POOL, CLEAN DECK	4000	4000
POOL BUILDING ETC.		
4100 BUILDING MAINT.	400	400
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING		
PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL		
4120 PROFESSIONAL SERVICES	5600	5600
CONTRACT POOL MAINTENANCE AND OPERATION SERVICES		

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-PARKS/PUBLIC WORKS

	2015-16		2016-17		2017-18
General Fund	\$ 355,175	\$	362,241	\$	371,613
Gas Tax	\$ 30,898	\$	30,898	\$	30,898
<hr/>					
Total	\$ 386,073	\$	393,139	\$	402,511

Items of Note

	2016-17	2017-18
Personnel Cost- Management and Confidential Salary Scale, Part Time Wage Scale and Corresponding Personnel Cost	\$4K	\$4K
PERS Unfunded Liability	\$3K	\$5K

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

PG 2-40

SOURCE OF FUNDS:

GENERAL	362241	371613
GAS TAX	30898	30898
TOTAL	393139	402511

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

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18	
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	133000	141167	140132	143810	140132		143810	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	1800	4000	4000	4000	4000		4000	
301.4004.138 PART TIME SALARIES	27500	30761	24255	25255	24255		25255	
301.4006.138 PERS	50100	51226	53968	58961	53968		58961	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	50000	48292	56011	58834	56011		58834	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	11900	13356	13086	13444	13086		13444	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	12740	10484	17400	13920	17400		13920	
316.4009.138 WORKERS COMPENSATION	2461	2461	2461	2461		2461		2461
301.4013.138 UNEMPLOYMENT	0	3000	3000	3000	3000		3000	
301.4014.138 LIFE INSURANCE	157	189	189	189	189		189	
301.4020.138 OFFICE EXPENSE	400	800	800	800	800		800	
301.4040.138 SMALL TOOLS	700	1000	1000	1000	1000		1000	
301.4050.138 CLOTHING	2500	4000	3000	3000	3000		3000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	1500		1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	1000		1000	
301.4111.138 VEHICLE MAINTENANCE	9000	12000	12000	12000	12000		12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	200	2500	2500	2500	2500		2500	
301.4113.138 FUEL	7500	15000	13000	13000	13000		13000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	3000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	1500	2000	2000	2000	2000		2000	
301.4134.138 TREE MAINTENANCE	1500	3500	3500	3500	3500		3500	
301.4150.138 TRAVEL & TRAINING	750	2000	1500	1500	1500		1500	
301.4160.138 DUES AND MEMBERSHIPS	350	600	600	600	600		600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	850	1300	1300	1300	1300		1300	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	350245	386073	393139	402511	362241	30898	371613	30898

PERSONNEL:

DEPT. PUBLIC WORKS DIRECTOR	1
MAINTENANCE WORKER I	1
MAINTENANCE WORKER II	1
SEASONAL PARKS/PUBLIC WORKS	0.5

EXPLANATION OF SELECTED ACCOUNTS

	FY 2016/2017	FY 2017/2018
4020 OFFICE EXPENSE	800	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES		
4160 DUES AND MEMBERSHIPS	600	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION, PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT		
4150 TRAVEL AND TRAINING	1500	1500
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING		

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-PARKS

	2015-16	2016-17	2017-18
General Fund	\$ 43,738	\$ 39,068	\$ 39,397
CA Recycle Funds	\$ 5,000	\$ -	\$ -
<hr/>			
Total	\$ 48,738	\$ 39,068	\$ 39,397

Items of Note

	2016-17	2017-18
The Cal Recycle \$5K per year allocation has moved to a regional funding concept. The City no longer receives the annual allotment directly	(-\$5K)	\$ -
Water expense adjusted to reflect closer to actual expenses given usage and Cal Water rate structure	(-\$5K)	\$ -
Building maintenance adjusted to fit actual structural maintenance activity	\$1K	\$ -

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

PG 2-43

ACCT: 140
 DEPT: PARK MAINT.

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	39068	39397

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	PROPOSED FY 2016/2017 BUDGET	PROJECTED FY 2017/2018 BUDGET	2016/17 FUND SUPPORT GENERAL	2017/18 FUND SUPPORT GENERAL
301.4030.140 SPECIAL DEPARTMENTAL	7500	8000	8000	8000	8000	8000
366.4030.140 SPECIAL DEPARTMENTAL	5000	5000	0	0		
301.4071.140 TELEPHONE	180	200	200	200	200	200
301.4080.140 P.G.& E.	10500	11500	11500	11500	11500	11500
301.4081.140 WATER	10000	15600	10000	10000	10000	10000
301.4100.140 BUILDING MAINTENANCE	400	1000	2000	2000	2000	2000
301.4120.140 PROFESSIONAL SERVICES	0	1000	500	500	500	500
301.4130.140 CONTRACT SERVICES	288	288	288	288	288	288
301.4140.140 INSURANCE	6266	6150	6580	6909	6580	6909
TOTAL	40134	48738	39068	39397	39068	39397

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4030 SPECIAL DEPARTMENT EXPENSE	8000	8000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES REMOVAL OF RESTROOM AT JENSEN PARK AND REROUTE OF ELECTRICAL LINE		
4100 BUILDING MAINTENANCE	2000	2000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED		
4120 PROFESSIONAL SERVICES	500	500
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR		
4130 CONTRACT SERVICES	288	288
ALARM MONITORING		

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-MALL MAINTENANCE

	2015-16	2016-17	2017-18
General Fund	\$ 12,800	\$ 9,000	\$ 9,000
Total	\$ 12,800	\$ 9,000	\$ 9,000

Items of Note:

	2016-17	2017-18
Water expense adjusted to reflect closer to actual expenses given usage and Cal Water rate structure	(-\$3K)	\$ -
Utilities adjusted to reflect recent actual usage	(\$-1K)	\$ -

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

PG 2-45

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	9000	9000

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	BUDGET	FY 2016/2017	FY 2017/2018	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	300	1000	1000	1000	1000		1000	
301.4080.145 P.G.& E.	1600	3000	2000	2000	2000		2000	
301.4081.145 WATER	4500	8800	6000	6000	6000		6000	
TOTAL	6400	12800	9000	9000	9000	0	9000	0

EXPLANATION OF ACCOUNTS

	FY 2016/2017	FY 2017/2018
4030 SPECIAL DEPARTMENT EXPENSE		
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION	1000	1000
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.		

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-MUSEUM MAINTENANCE

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund	\$ 2,500	\$ 2,500	\$ 2,500
Total	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>

Items of Note:

No significant changes noted.

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

PG 2-47

SOURCE OF FUNDS:

ACCT: 146
DEPT: MUSEUM MAINT.

	<u>2016/17</u>	<u>2017/18</u>
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4081.146 WATER	1300	2000	1500	1500	1500		1500	
301.4100.146 BUILDING MAINTENANCE	1350	500	1000	1000	1000		1000	
TOTAL	2650	2500	2500	2500	2500	0	2500	0

EXPLANATION OF ACCOUNTS

	<u>2016/17</u>	<u>2017/18</u>
4100 BUILDING MAINTENANCE MINOR REPAIRS	1000	1000

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-FIRE

	2015-16	2016-17	2017-18
General Fund	\$ 722,753	\$ 756,752	\$ 774,294
Total	\$ 722,753	\$ 756,752	\$ 774,294

Items of Note:

	2016-17	2017-18
Compensation for added responsibilities of the Chief. Change in cafeteria plan demographics of employee base. Ongoing increased cost of benefits	\$41K	\$10K
PERS Unfunded Liability	\$11K	\$11K
One time \$20K allotment used for building maintenance. Allotment not repeated in following years.	(-\$20K)	\$ -
Workers Compnsation Insurance	\$9K	(-\$4K)
Move Callback Expenditure closer to historical actual	(-\$8K)	\$ -

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

PG 2-49

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	756,752	774,294

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2016/17	2016/17	2017/18	2017/18	
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	285,289	279,245	297,052	301,294	297,052		301,294	
301.4002.150 OVERTIME	16,000	20,039	20,000	20,000	20,000		20,000	
301.4004.150 TEMP WAGES	13,200	5,000	5,000	5,000	5,000		5,000	
301.4005.150 HOLIDAY PAY	8,151	7,573	7,192	7,420	7,192		7,420	
301.4006.150 PERS	129,115	123,907	140,716	152,227	140,716		152,227	
301.4007.150 HEALTH INSURANCE	88,775	87,619	105,107	110,362	105,107		110,362	
301.4008.150 FICA	25,780	25,860	27,190	26,888	27,190		26,888	
301.4009.150 WORKERS COMPENSATION	12,351	12,332	21,854	17,483	21,854		17,483	
301.4010.150 CALL BACK	7,100	20,425	12,000	12,000	12,000		12,000	
301.4013.150 UNEMPLOYMENT	-	1,000	1,000	1,000	1,000		1,000	
301.4014.150 LIFE INSURANCE	381	309	315	315	315		315	
301.4020.150 OFFICE EXPENSE	1,900	1,700	1,700	1,700	1,700		1,700	
301.4021.150 POSTAGE	234	200	250	250	250		250	
301.4030.150 SPECIAL DEPARTMENTAL	6,400	4,500	4,500	4,500	4,500		4,500	
301.4040.150 SMALL TOOLS	4,000	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	3,440		3,440	
301.4071.150 TELEPHONE	4,200	4,000	4,000	4,000	4,000		4,000	
301.4080.150 PG&E	14,000	14,000	14,000	14,000	14,000		14,000	
301.4081.150 WATER	1,300	1,852	1,500	1,500	1,500		1,500	
301.4100.150 BUILDING MAINT.	24,504	33,000	13,000	13,000	13,000		13,000	
301.4111.150 VEHICLE MAINT.	7,500	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	5,500	8,200	7,000	7,000	7,000		7,000	
301.4115.150 EQUIP. MAINT.	9,000	8,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	-	100	100	100	100		100	
301.4130.150 CONTRACTUAL SERVICES	14,016	15,250	15,250	15,250	15,250		15,250	
301.4140.150 INSURANCE	18,653	19,702	19,586	20,565	19,586		20,565	
301.4150.150 TRAVEL & TRAINING	7,600	5,000	5,000	5,000	5,000		5,000	
301.4160.150 DUES & MEMBERSHIPS	250	1,500	1,500	1,500	1,500		1,500	
301.5306.150 VOLUNTEER PERS	4,434	4,000	4,500	4,500	4,500		4,500	
TOTAL	713,073	722,753	756,752	774,294	756,752	0	774,294	0

PERSONNEL:
 CHIEF 1
 CAPTAIN 1
 ENGINEER/FIREFIGHTERS 3

EXPLANATION OF ACCOUNTS

		2016/17	2017/18
4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	4,500	4,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,500	4,500

CITY OF WILLOWS
 2016-17 AND 2017-18 BUDGET
 SUMMARY-STREETS AND LIGHTING AND LANDSCAPE DISTRICTS

	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
General Fund	\$ 43,002	\$ 44,602	\$ 45,510
Gas Tax	\$ 85,286	\$ 79,651	\$ 79,651
L&L-Zone A	\$ 7,151	\$ 5,215	\$ 5,215
L&L-Zone B	\$ 4,161	\$ 4,955	\$ 4,955
Total	\$ 139,600	\$ 134,423	\$ 135,331

Items of Note:

General Fund	<u>2016/17</u>	<u>2017/18</u>
Liability/Property Insurance	\$1K	\$1K
Reduction in estimated Gas Tax revenue to apply to street operations	\$6K	\$ -

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

SOURCE OF FUNDS:			DEPT 160
	<u>2016/17</u>	<u>2017/18</u>	DEPT. PUBLIC WORKS/STREETS
GENERAL	44,602	45,510	
GT 2105	30,000	30,000	
GT 2106	25,929	25,929	DEPT 161
GT 2107	23,722	23,722	LIGHTING AND LANDSCAPE DISTRICT-ZONE A
L&L ZONE A	5,215	5,215	
L&L ZONE B	4,955	4,955	DEPT 162
	<u>134,423</u>	<u>135,331</u>	LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		2016/17		2017/18	
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	EXPENDITURES	BUDGET	BUDGET	BUDGET				
301.4030.160 SPECIAL DEPARTMENTAL	3,000	7,000	7,000	7,000	7,000		7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	5,001	3,150	3,150		3,150		3,150
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,955	4,955		4,955		4,955
301.4071.160 TELEPHONE	950	950	950	950	950		950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	8,000	6,000	8,000	8,000	8,000		8,000	
301.4081.160 WATER EXPENSE	1,600	2,875	2,000	2,000	2,000		2,000	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,100	1,300	1,100	1,100		1,100		1,100
313.4082.161 STREET LIGHTING-L& L DISTRICT	965	850	965	965		965		965
314.4082.160 STREET LIGHTING	2,000	7,000	-	-				-
315.4082.160 STREET LIGHTING	23,929	23,929	25,929	25,929		25,929		25,929
316.4082.160 STREET LIGHTING	21,857	21,857	21,222	21,222		21,222		21,222
301.4100.160 BUILDING MAINTENANCE	400	1,500	1,500	1,500	1,500		1,500	
301.4120.160 PROFESSIONAL SERVICES	300	4,000	3,000	3,000	3,000		3,000	
301.4140.160 INSURANCE	17,288	16,677	18,152	19,060	18,152		19,060	
314.5431.160 GAS TAX-STREET MAINTENANCE	16,000	30,000	30,000	30,000		30,000		30,000
301.5439.160 ALLEY MAINTENANCE	3,000	4,000	4,000	4,000	4,000		4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	2,500	2,500	2,500	2,500		2,500		2,500
TOTAL	112,051	139,600	134,423	135,331	44,602	89,821	45,510	89,821

	2016/17	2017/18
4082 STREET LIGHTING	48,116	48,116
GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS		
4100 BUILDING MAINT	1,500	1,500
CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING		
4120 PROF. SERVICES	3,000	3,000
ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION		
5431 STREET MAINTENANCE MATERIALS	30,000	30,000
AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE		

CITY OF WILLOWS
2016-17 AND 2017-18 BUDGET
SUMMARY-STORM DRAIN

	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
General Fund	\$ 7,780	\$ 7,865	\$ 7,953
Total	<u>\$ 7,780</u>	<u>\$ 7,865</u>	<u>\$ 7,953</u>

Items of Note:

No significant changes.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2016-17 AND 2017-18

PG 2-54

SOURCE OF FUNDS:

GENERAL 7,865 ACC. 170
 DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED		PROJECTED	2016/17	2016/17	2017/18	2017/18
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4030.170 SPECIAL DEPARTMENTAL	5,241	3,000	3,000	3,000	3,000		3,000	
301.4080.170 PG&E	1,000	1,000	1,000	1,000	1,000		1,000	
301.4115.170 EQUIPMENT MAINTENANCE	250	1,000	1,000	1,000	1,000		1,000	
301.4120.170 PROFESSIONAL SERVICES	20	1,100	1,100	1,100	1,100		1,100	
301.4140.170 INSURANCE	1,630	1,680	1,765	1,853	1,765		1,853	
TOTAL	8,141	7,780	7,865	7,953	7,865	0	7,953	0

	2016/17	2017/18
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE	3,000	3,000
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	1,100	1,100

**SPECIAL
PROJECTS
SECTION 3**

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18**

SOURCE OF FUNDS:

**ACC: 216
DEPT: CDBG PI
ACTIVITIES**

	<u>2016/17</u>	<u>2017/18</u>
347 HOME Program Income	2000	2000
346 Program Income	1000	1000
	<hr/>	<hr/>
	3000	3000

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		2016/17		2016/17		2017/18		2017/18	
	FY 2015/201	FY 2015/2016	FY 2016/2017	FY 2017/2018	FUND	FUND	FUND	FUND	SUPPORT	SUPPORT	SUPPORT	SUPPORT
	EXPENDITUR	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
347.4030.216 HOME Program- PI Reuse	168881	168881	2000	2000		2000						2000
346.4030.216 Special Department	540	1000	1000	1000		1000						1000
TOTAL	169421	169881	3000	3000		0		3000				3000

	<u>2016/17</u>	<u>2017/18</u>
HOME PI- Ongoing support for Senior Housing Grant-post grant items	2000	2000
Program Income-Loan processing support and training	1000	1000

**CAPITAL
OUTLAY
SECTION 4**

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

SOURCE OF FUNDS: 2016/17 2017/18
GENERAL 68843 65103

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	PROPOSED FY 2016/2017 BUDGET	PROJECTED FY 2017/2018 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER	2017/18 FUND SUPPORT GENERAL	2017/18 FUND SUPPORT OTHER
301.7223.400	Library Equipment	5000	5000	0	0		0	
301.7234.400	Computer Equipment	12500	12500	12500	12500		12500	
301.7239.400	Police Equipment	20000	20000	3740	3740		3740	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	52603	52603		52603	
Total Furniture, Fixtures and Equipment		90103	90103	68843	65103	68843	65103	

Note: For 2015-16, the Council made a number of one time allocations to various departments, including \$20,000 to Police and to Fire, \$5,000 to Recreation and Library. Some departments used the funds operationally, while others used the funds for capital purchases. Those that used the funds for capital purchases are noted on this page for 2015-16. Renewal of these allotments are not proposed for 2016-17 or 2017-18.

	2016/17	2017/18
Police Equipment- The \$3,740 request represents the use of surplus equipment sales that took place late into the 2015-16 year.	\$ 3,740	\$ -
Fire Equipment- 2016/17 represents the final year of the ladder truck lease. It has been the intent to continue the capital placemark going forward for future rolling stock equipment.	\$ 52,603	\$ 52,603

CITY OF WILLOWS
PROPOSED BUDGET
FY 2016-17 AND 2017-18

PG 4-2

SOURCE OF FUNDS:	2016/17	2017/18
RSTP	137,573	130,000
Gas Tax 2103	40,846	16,000
Storm Drain Development Impact	291,000	0
TOTAL	469,419	146,000

ACC: 400
CAPITAL OUTLAY

	ESTIMATED FY 2015/2016 EXPENDITURE	FY 2015/2016 BUDGET	PROPOSED FY 2016/2017 BUDGET	PROJECTED FY 2017/2018 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER	2017/18 FUND SUPPORT GENERAL	2017/18 FUND SUPPORT OTHER
372.7256.400 Tehama Street Reconstruction	291,361	291,361	0	0		0		0
308.7256.400 Sycamore and Butte Reconstruction	937,000	937,000	0	0		0		0
310.7256.400 Sycamore and Butte Reconstruction	135,167	135,167	0	0		0		0
319.7256.400 Sycamore and Butte Reconstruction	32,504	32,504	0	0		0		0
310.7256.400 Street Reconstruction and Resurface	0	0	137,573	130,000		137,573		130,000
372.7256.400 Street Reconstruction and Resurface	0	0	40,846	16,000		40,846		16,000
360.7256.400 South Willows EDA Infrastructure Project	0	0	291,000	0		291,000		0
Total Infrastructure	1,396,032	1,396,032	469,419	146,000		469,419		146,000

Funds may also be used in road related maintenance as well as reconstruction at the discretion of the Public Works Director.

**ENTERPRISE
ACTIVITY
SECTION 5**

CITY OF WILLOWS
2016-2017 AND 2017-18 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

2016-17
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1300000	1630000		1692462		1237518
Sewer Construction	372000	19000		244715	36000	110285
Total	1672000	1649000	0	1937197	36000	1347803

2017-18
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1237518	1631000		1700549		1167969
Sewer Construction	110285	18500			0	128785
Total	1347803	1649500	0	1700549	0	1296754

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1340249	Sewer Service-Residential	1209000
Capital Expenditures	244716	Commercial	260000
Loan Repayments	352233	NE Willows CSD	146000
Total Expenditure	<u>1937197</u>		
Transfer to Loan Reserve	36000	Total Service Fees	1615000
		Interest	15000
		Total Sewer Service Revenue	<u>1630000</u>
		Sewer Connection	15000
		Interest	4000
		Total Sewer Connection Revenue	<u>19000</u>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1347585	Sewer Service-Residential	1210000
Capital Expenditures	0	Commercial	260000
Loan Repayments	352864	NE Willows CSD	146000
Total Expenditure	<u>1700549</u>		
		Total Service Fees	1616000
		Interest	15000
		Total Sewer Service Revenue	<u>1631000</u>
		Sewer Connection	15000
		Interest	3500
		Total Sewer Connection Revenue	<u>18500</u>

CITY OF WILLOWS
2016/17 AND 2017/18 BUDGET
SEWER MAINTENANCE-PERSONNEL

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	PROPOSED FY 2016/2017 BUDGET	PROJECTED FY 2017/2018 BUDGET	2016/17 FUND SUPPORT ENTERPRISE	2017/18 FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	170601	167532	173844	173844	173844	173844
318.4002.180 OVERTIME	15555	15555	15555	15555	15555	15555
318.4006.180 PERS	57037	56346	62224	67298	62224	67298
318.4007.180 HEALTH INSURANCE	89000	77267	95552	100329	95552	100329
318.4008.180 FICA	14107	14008	14489	14489	14489	14489
318.4009.180 WORKERS COMPENSATION	9245	11207	19861	15889	19861	15889
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180 LIFE INSURANCE	247	252	252	252	252	252
TOTAL SALARIES AND BENEFITS	355792	342567	382177	388056	382177	388056

PERSONNEL:

SUPERVISOR 1
MAINTENANCE 3

CITY OF WILLOWS
2016/17 AND 2017/18 BUDGET
SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	PROPOSED	PROJECTED	2016/17	2017/18
	FY 2015/2016	BUDGET	FY 2016/2017	FY 2017/2018	FUND SUPPORT ENTERPRISE	FUND SUPPORT ENTERPRISE
	EXPENDITURES	BUDGET	BUDGET	BUDGET		
318.4020.180 OFFICE EXPENSE	150	600	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,500	6,000	4,500	4,500	4,500	4,500
318.4040.180 SMALL TOOLS	100	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	2,000	2,800	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	750	950	950	950	950	950
318.4080.180 PG&E	160,000	120,000	160,000	160,000	160,000	160,000
318.4100.180 BUILDING MAINT.	100	5,000	2,500	2,500	2,500	2,500
318.4111.180 VEHICLE MAINT.	7,000	20,000	20,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	1,500	2,000	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	10,000	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	2,000	21,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	20,000	37,000	20,000	20,000	20,000	20,000
318.4130.180 CONTRACTUAL SERVICES	589,393	570,000	589,393	589,393	589,393	589,393
318.4140.180 INSURANCE	27,757	28,078	29,145	30,602	29,145	30,602
318.4150.180 TRAVEL & MEETINGS	100	800	300	300	300	300
318.4160.180 DUES AND MEMBERSHIPS	1,800	1,200	2,000	2,000	2,000	2,000
318.4170.180 TRAINING	-	300	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	-	250	250	250	250	250
318.5631.180 DISCHARGE PERMIT	10,411	10,500	10,500	10,500	10,500	10,500
318.5632.180 GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234	77,234	77,234
TOTAL	913,795	918,312	958,072	959,529	958,072	959,529

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	4,500
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	2,500
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	20,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	589,393
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2016/17 AND 2017/18 BUDGET
 SEWER MAINTENANCE
 CAPITAL OUTLAY

DESCRIPTION	PROJECTION 2016/17 BUDGET	PROJECTION 2017/18 BUDGET
321.7256.400 South Willows EDA Infrastructure	244,715	
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation (Both Years)	352,233	352,964
321.2905 Required Reserve-USDA Loan	36,000	
TOTAL CAPITAL AND DEBT SERVICE	632,948	352,964

CITY OF WILLOWS
 2016/17 AND 2017/18 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2016-17			
11000	6000	7692	9308
2017-18			
9308	6000	7692	7616

note: If the water fund cash balance is negative @ fye 6/30/14, the difference will be supplemented by a general fund transfer.

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	2000	Commercial Water Service	6000
PG & E	2300		
Maintenance	1500		
Professional Svc.	1000		
Insurance	92		
State Fees	800		
Total	7692		

NOTE: The water system is deemed to have exceeded Chromium 6 standards. Alternatives for the water system will need to be analyzed and decisions will need to be determined regarding future activity.

**CARRYOVER
ACTIVITY
SECTION 6**

**CITY OF WILLOWS
2016-2017 UPDATED BUDGET
CARRYOVER PROJECTS**

PG 6-1

NOTE:

As of the preparation of the 2016-17/2017 proposed budget, all projects budgeted for and in progress have been estimated to be completed by June 30, 2016. As such, carryover activity is not anticipated.

AGENDA ITEM

TO: Wayne Peabody, Interim City Manager
FROM: Tim Sailsbery, Finance Director
SUBJECT: Administrative Fees and Credit Card Service Fee

RECOMMENDATION

Discuss and Advise Regarding Implementation of Administrative Fees for Business Licenses, Building Permits, and Encroachment Permits. Discuss and Advise Regarding Implementation of a Credit Card Service Fee.

SITUATION (or BACKGROUND):

The administrative fee concept was first brought to Council about a year ago. Staff is looking for further guidance regarding the desire to implement an administrative processing fee on the issuance of licenses and permits associated with the City. The fee would be designed to cover the cost of processing, leaving the underlying permit and license fee to be the net revenue for the City.

A time-study was done last year regarding the business license process, and it was determined that the time, per license, was approximately \$18. The actual number, or a lower than actual, could be considered across the board for processing items.

Regarding the credit card service fee, Public Agencies vary in passing on the credit card "holdback" by the credit card service (generally +/- 3%). A number of Agencies pass this to the credit card user as a "convenience fee", while others absorb this, recognizing that there is less revenue from a credit card transaction than with a check or cash transaction.

City Staff will be implementing the ability to accept credit cards at the Counter in the next 30-60 days, and Recreation Activities will likely be placed online for sign up and payment in the near future as well. In advance of this, a decision will need to be made on this topic.

FINANCIAL CONSIDERATIONS:

Dependent upon result of direction from Council

NOTIFICATION

N/A

RECOMMENDATION

Discuss and Advise Regarding Implementation of Administrative Fees for Business Licenses, Building Permits, and Encroachment Permits. Discuss and Advise Regarding Implementation of a Credit Card Service Fee

Respectfully submitted,



Tim Sailsbery
Finance Director