

CITY COUNCIL

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



CITY MANAGER
Steve Holsinger

CITY CLERK
Natalie Butler

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

CITY COUNCIL SPECIAL BUDGET MEETING AGENDA

Tuesday, June 30, 2015

9:00 a.m.

1. **Call to Order – 9:00 a.m.**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Comment** – Public Comment is restricted to only those topics listed on the agenda.
5. **2015/16 Budget Update**-Review and Discussion of Updated Data to Previously Adopted 2015/16 Budget
6. **City Contribution to Glenn Medical Center Development and Construction**-Discussion of City Contribution Thus Far and General Conversation of Future Thoughts as Process Moves Forward
7. **Discussion of possible development/implementation of Administrative Impact fees; directly associated with Business License, and Building Permits records management requirements.**
8. **Set time and date for next Budget Meeting or Budget Ratification**
9. **Adjournment**

CERTIFICATION:

Pursuant to Government Code § 54956 the agenda for this meeting was properly posted on or before June 26, 2015

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.

The City of Willows is an Equal Opportunity Provider

CITY OF WILLOWS

2015/16

UPDATED BUDGET

**CITY OF WILLOWS
2015-2016 UPDATED BUDGET
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FWD

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2015/16 BUDGET UPDATE

The City Council of the City of Willows adopted a two year budget (for 2014/15 and 2015/16) during last year's budget process. The attached document provides, for the current Council, the opportunity to review activity and affirm a spending plan based upon updated information. For 2015/16, the General Fund has been updated to a new proposed plan:

	Original	Updated
Projected Revenue	\$3,562,970	\$3,605,370
<u>Requested Expenditures</u>	<u>\$3,643,734</u>	<u>\$3,706,848</u>
Net Deficit	\$ 80,764	\$ 101,478

As Council reviews the detail of the Budget, it should be noted that the *projected* General Fund Reserve as of 6/30/15 is \$1,363,132, and that FYE 6/30/15 is projected to have a surplus of approximately \$5K (see pg. 1-3).

There are a number of minor differences in the updated numbers, but the largest items affecting the updated 2015/16 General Fund activity include:

Revenue Revision-General Fund Revenue has been projected upward by approximately \$42K. Please see PG 1-2 for the details of revenue revision.

Change in actuarial calculation of PERS-PERS implemented new calculation procedures for 2015-16 and forward to isolate and identify unfunded liabilities. The estimated effect for the City of Willows is an additional \$79K in expenditures for 2015-16.

Police Overtime- In an effort to be closer to estimated activity at the beginning of the budget cycle, \$30K has been added to the original estimate of \$50K for 2015-16.

Workers Compensation Rebate and Base Premium Reduction- The City will experience an estimated \$40K in savings vs. original projections due to the receipt of equity dividends for 2015-16 and lower than anticipated premiums for 2015-16.

As Council reviews the activity, particularly that of the General Fund, for 2015-16, please note that there are a number of items that have been requested by Department Heads but are not included in the budget projections. Please refer to Pr. 7-1 for said items.

CITY OF WILLOWS
2015-2016 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	ORIGINAL TOTAL	ORIGINAL GENERAL FUND	ORIGINAL OTHER FUNDS	UPDATED TOTAL	UPDATED GENERAL FUND	UPDATED OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	16529	16529		16637	16637		2-1
CITY ATTORNEY	15000	15000		15000	15000		2-3
CITY MANAGER	192485	192485		202252	202252		2-5
FINANCE DEPARTMENT	200029	200029		211177	211177		2-7
PLANNING	41655	41655		45941	45941		2-10
GENERAL OFFICE	158344	158344		158429	158429		2-12
COMMUNITY ACTIVITIES	36448		36448	39000		39000	2-15
CIVIC CENTER MAINT.	36584	36584		36370	36370		2-17
BUILDING	106632	106107	525	107987	107462	525	2-19
POLICE DEPARTMENT	1493917	1311227	182690	1525574	1348640	176934	2-22
ENGINEERING	17000	15000	2000	17000	15000	2000	2-25
LIBRARY	293697	180010	113687	290454	176767	113687	2-27
LIBRARY-BAYLISS	7000		7000	6540		6540	2-30
LIBRARY-ELK CREEK	8900		8900	8665		8665	2-30
RECREATION	129998	102140	27858	130551	102693	27858	2-33
SWIMMING POOL	42851	42851		42532	42532		2-36
PARKS & PUBLIC WORKS-GENERAL	384422	353524	30898	383744	352846	30898	2-39
PARKS DIVISION	48738	43738	5000	48738	43738	5000	2-42
MALL DIVISION	12800	12800		12800	12800		2-44
MUSEUM DIVISION	2500	2500		2500	2500		2-46
FIRE DEPARTMENT	697326	697326		700179	700179		2-48
PUBLIC WORKS/STREETS DIVISION	139600	43002	96598	139600	43002	96598	2-51
STORM DRAINS DIVISION	7780	7780		7780	7780		2-53
TOTAL O & M EXPEND.	4090235	3578631	511604	4149450	3641745	507705	
SPECIAL PROJECTS							
PI ACTIVITY	1000		1000	10000		1000	3-1
TOTAL SPECIAL PROJECTS	1000		1000	10000		1000	
CAPITAL							
INFORMATION TECHNOLOGY	12500	12500		12500	12500		4-1
FIRE	52603	52603		52603	52603		4-1
INFRASTRUCTURE						153000	4-2
TOTAL CAPITAL	65103	65103	0	65103	65103	153000	
TOTAL EXPENDITURES	4156338	3643734	512604	4224553	3706848	661705	
ESTIMATED REVENUES	4075574	3562970	512604	4267075	3605370	661705	
ESTIMATED DEFICIT	-80764	-80764	0	42522	-101478	0	
Projected General Fund Reserve @7/1/15		<u>1363132</u>			<u>1363132</u>		
Estimated General Fund Reserve 6/30/16		<u>1282368</u>			<u>1261654</u>		

Revenues:	Updated		Original		Notes
	2014/15 Projection	2014/15 Projection	2015/16 Projection	2015/16 Projection	
PROPERTY TAX	\$ 770,000	\$ 795,000	\$ 781,000	\$ 810,900	1
PG&E FRANCHISE	\$ 42,000	\$ 40,985	\$ 42,000	\$ 42,000	
WATER FRANCHISE	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	
CABLE TV FRANCHISE	\$ 25,500	\$ 27,000	\$ 25,500	\$ 25,500	
GARBAGE FRANCHISE	\$ 53,000	\$ 56,000	\$ 53,000	\$ 53,000	
SALES TAX	\$ 1,300,000	\$ 1,230,000	\$ 1,372,000	\$ 1,325,000	2
TRANSFER TAX	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
OCCUPANCY TAX	\$ 447,000	\$ 501,000	\$ 453,000	\$ 500,000	3
BUSINESS LICENSE	\$ 22,500	\$ 23,000	\$ 22,500	\$ 22,500	
BUILDING PERMITS	\$ 32,500	\$ 66,000	\$ 32,500	\$ 32,500	
ENCROACHMENT PERMITS	\$ 8,000	\$ 9,000	\$ 8,000	\$ 8,000	
FINES & FORFEITURES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
GENERAL INTEREST	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
RENTAL OF PROPERTY	\$ 19,000	\$ 20,000	\$ 19,000	\$ 20,000	4
MOTOR VEHICLE IN LIEU	\$ 480,000	\$ 481,836	\$ 480,000	\$ 482,000	5
PLANNING FEES	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
PLAN CHECK FEES	\$ 30,000	\$ 23,000	\$ 30,000	\$ 30,000	
FIRE DEPARTMENT FEES	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
POLICE REPORTS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	
OTHER REV & FUNDS	\$ 2,500	\$ 59,500	\$ 2,500	\$ 2,500	
WEED ABATEMENT	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 13,000	\$ 14,723	\$ 1,500	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SWIM POOL RECEIPTS	\$ 20,000	\$ 18,000	\$ 20,000	\$ 18,000	6
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	\$ 3,496,970	\$ 3,597,914	\$ 3,574,470	\$ 3,605,370	

Notes

- 1 Property tax revised to reflect a 2% statutory increase from 2014-15 projected revenue.
- 2 The effect of the triple flip coming to an end remains uncertain. Full year effect of O'Reilly and substantial effect of Tractor Supply estimates are factored.
- 3 Transient Occupancy Tax revenue greater than expected in 2014-15. Several factors in 2015-16 lead to a similar number in 2015-16 before potential re-set downward.
- 4 Rice lease revenue up from prior years leads to slight adjustment upward.
- 5 Slight adjustment to projection of per capita VLF.
- 6 Willows Hydrojets no longer utilizing City Pool for training purposes. Revenue adjusted to reflect this change.

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2014-15

Estimated 2014/2015 General Fund Revenue \$ 3,597,914

Estimated General Fund Expenditures

City Council	\$ 17,452
City Attorney	\$ 25,300
City Manager	\$ 190,609
Finance	\$ 199,879
Planning	\$ 39,804
General Office	\$ 149,755
Civic Center	\$ 31,496
Building	\$ 128,370
Police	\$ 1,334,682
Engineering	\$ 5,500
Library	\$ 158,091
Recreation	\$ 100,393
Swimming Pool	\$ 35,260
Public Works-Dept. Wide	\$ 266,872
Parks	\$ 43,859
Mall Maintenance	\$ 6,200
Museum Maintenance	\$ 1,350
Fire	\$ 670,686
Public Works-Streets	\$ 31,430
Storm Drains	\$ 4,410
Capital Outlay	\$ 151,700

Estimated 2014/2015 General Fund Expenditures \$ 3,593,098

Estimated 2014/2015 Surplus \$ 4,816

General Fund Balance 07/01/14-Unreserved	\$ 1,153,316
General Fund Balance 07/01/14-Reserved	\$ 200,000
General Fund Balance 07/01/14-Capital	\$ 5,000

General Fund Balance \$ 1,358,316

Estimated Fund Balance 6/30/15 \$ 1,363,132

**OPERATIONS &
MAINTENANCE**

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-CITY COUNCIL**

PG. 2-1

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 16,637	\$ 16,529	\$ 16,440
Total	\$ 16,637	\$ 16,529	\$ 16,440

Items of Note:

Increase in Special Department-E-Mail Account Subscription	.4K
Decrease in Workers Compensation Cost	(-.3K)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

**SOURCE OF FUNDS:
GENERAL 16637**

**ACCT: 10
DEPT: CITY COUNCIL**

ACCT.# DESCRIPTION	ESTIMATED FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	ORIGINAL FY 2015/2016 BUDGET	UPDATED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8100	8100	8100	8100	8100	
301.4008.010 FICA	620	620	620	620	620	
301.4009.010 WORKERS COMPENSATION	715	732	769	517	517	
301.4030.010 SPECIAL DEPARTMENTAL	2278	1100	1100	1460	1460	
301.4140.010 INSURANCE	1017	1038	1090	1090	1090	
301.4150.010 TRAVEL & MEETINGS	624	300	300	300	300	
301.4160.010 DUES	4098	4550	4550	4550	4550	
TOTAL	17452	16440	16529	16637	16637	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	1460
plaques, awards, Council specific supplies, e-mail accounts	
4140 INSURANCE	1090
FIRE, THEFT, LIABILITY	
4150 TRAVEL, CONFERENCES & MEETINGS	300
LEAGUE ANNUAL CONFERENCE	
LABOR RELATIONS/MISC. MEETINGS	
ECONOMIC DEVELOPMENT CONFERENCE	
4160 DUES & MEMBERSHIPS	4550
NORTHERN DIVISION-LEAGUE OF CA CITIES	

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-CITY ATTORNEY**

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 15,000	\$ 15,000	\$ 15,000
Total	\$ 15,000	\$ 15,000	\$ 15,000

Items of Note:

No changes proposed for 2015-16

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

**SOURCE OF FUNDS:
GENERAL 15000**

**ACCT: 20
DEPT: CITY
ATTORNEY**

ACCT.# DESCRIPTION	ESTIMATED FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	ORIGINAL FY 2015/2016 BUDGET	UPDATED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	19000	15000	15000	15000	15000	
301.4122.020 RECEIVERSHIP SERVICES	6300	0	0	0		
TOTAL	25300	15000	15000	15000	15000	

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

15000

CITY OF WILLOWS
 2015-16 UPDATED BUDGET
 SUMMARY-CITY MANAGER

PG. 2-5

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 202,252	\$ 192,485	\$ 189,643
Total	\$ 202,252	\$ 192,485	\$ 189,643

Items of Note:

Reduction in Workers Compensation	(-2K)
Increase In Special Department-Recruitment supply cost	1K
Increase in Vehicle Allowance- Candidate related travel	5K
Increase in PERS due to Actuarial Change	6K

PLEASE NOTE THAT THE BUDGET FOR THIS DEPARTMENT IS BASED UPON THE CURRENT CM'S SALARY AND BENEFIT PACKAGE. ANY CHANGES TO THE NEW CM'S STATUS WILL REQUIRE CHANGE IN APPROPRIATION.

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

**SOURCE OF FUNDS:
GENERAL 202252**

**ACCT: 30
DEPT: CITY
MANAGER**

ACCT.# DESCRIPTION	ESTIMATED FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	ORIGINAL FY2015/16 BUDGET	UPDATED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	105617	105617	105617	105617	105617	
301.4006.030 PERS	28981	28769	29792	35849	35849	
301.4007.030 HEALTH INSURANCE	32000	32000	33486	33486	33486	
301.4008.030 FICA	8447	8447	8447	8447	8447	
301.4009.030 WORKERS COMPENSATION	6494	6647	6980	4690	4690	
301.4014.030 LIFE INSURANCE	62	63	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	1500	500	500	1500	1500	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	8600	8600	
301.4120.030 PROFESSIONAL SERVICES	3908	4000	4000	4000	4000	
TOTAL	190609	189643	192485	202252	202252	0

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

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-FINANCE**

PG. 2-7

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 211,177	\$ 200,029	\$ 195,388
Total	\$ 211,177	\$ 200,029	\$ 195,388

Items of Note:

Change in Salary Cost-Step Timing	(-1.5K)
Increase in PERS due to Actuarial Change	5K
Change in Cafeteria Plan Status due to turnover	10K
Decrease in Workers' Comp.	(-2.6K)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:
GENERAL 211177

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED	FY 2014/2015 BUDGET	ORIGINAL	UPDATED	FUND	FUND
	FY 2014/2015 EXPENDITURES		FY2015/16 BUDGET	FY2015/16 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.050 SALARIES	108665	112424	114021	112589	112589	
301.4004.050 TEMP WAGES	7603	2000	2000	2000	2000	
301.4006.050 PERS	25160	31279	32866	37819	37819	
301.4007.050 HEALTH INSURANCE	18480	12370	15220	25608	25608	
301.4008.050 FICA	8723	9142	9264	9154	9154	
301.4009.050 WORKERS COMPENSATION	7526	7697	8082	5431	5431	
301.4014.050 LIFE INSURANCE	119	126	126	126	126	
301.4110.050 VEH. ALLOWANCE	2600	2600	200	200	200	
301.4115.050 EQUIPMENT MAINTENANCE	303	250	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	20700	17500	18000	18000	18000	
TOTAL	199879	195388	200029	211177	211177	0

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR	1
FINANCE CLERK	1

EXPLANATION OF ACCOUNTS

4004	TEMP WAGES	2000
	BACKFILL FOR TIME OFF FOR FINANCE AND CITY CLERK SUPPORT FOR FINANCE DEPT.	
4115	EQUIPMENT MAINTENANCE	250
	TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	
4130	CONTRACTUAL SERVICES	18000
	COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT BANK FEES	

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-PLANNING**

PG. 2-10

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 45,941	\$ 41,655	\$ 41,640
Total	\$ 45,941	\$ 41,655	\$ 41,640

Items of Note:

**Increase in Professional Services due to proposed
rate change**

4.2K

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

**SOURCE OF FUNDS:
GENERAL 45941**

**ACCT: 60
DEPT. PLANNING**

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	FY 2014/2015	FY 2014/2015	FY2015/16	FY2015/16	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER
301.4004.060 PART TIME WAGES	0	4500	4500	4500	4500	
301.4008.060 FICA	0	344	344	344	344	
301.4009.060 WORKERS COMP.	0	296	311	311	311	
301.4021.060 POSTAGE	300	400	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	100	600	600	600	600	
301.4060.060 ADVERTISING	1600	500	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	36264	30000	30000	34286	34286	
301.4150.060 TRAVEL & MEETINGS	1540	5000	5000	5000	5000	
TOTAL	39804	41640	41655	45941	45941	0

PERSONNEL: MINUTE CLERK 0.20

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 34286
 - Portion not chargeable to developer
- 4150 TRAVEL & MEETINGS 5000
 - Planning Commission travel and training

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-GENERAL OFFICE**

PG. 2-12

	2015-16 Updated	2015-16 Original	2014-15
General Fund	\$ 158,429	\$ 158,344	\$ 161,298
Total	\$ 158,429	\$ 158,344	\$ 161,298

Items of Note

Increase in PERS due to Actuarial Change	2.5K
Updated Cafeteria Plan Estimate	1.3K
Decrease in Workers' Comp.	(-1.2K)
Decrease in Professional Services-Updated Estimate of Costs	(-2.5K)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:
GENERAL 158429

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	FY 2015/2016 BUDGET	FY 2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.070 SALARIES	41970	42331	42331	42331		42331
301.4006.070 PERS	11964	12067	12278	14784		14784
301.4007.070 HEALTH INSURANCE	24781	23396	24566	25838		25838
301.4008.070 FICA	2745	3238	3238	3238		3238
301.4009.070 WORKERS COMPENSATION	3384	3464	3637	2444		2444
301.4013.070 UNEMPLOYMENT	0	600	600	600		600
301.4014.070 LIFE INSURANCE	62	62	62	62		62
301.4020.070 OFFICE EXPENSE	4500	6000	6000	6000		6000
301.4021.070 POSTAGE EXPENSE	1500	2000	2000	2000		2000
301.4060.070 ADVERTISING	1200	1500	1500	1500		1500
301.4071.070 TELEPHONE	4200	4500	4500	4500		4500
301.4110.070 VEH. ALLOWANCE	300	300	300	300		300
301.4115.070 EQUIPMENT MAINTENANCE	4500	4500	4500	4500		4500
301.4120.070 PROFESSIONAL SERVICES	39000	47500	42500	40000		40000
301.4140.070 INSURANCE	9649	9840	10332	10332		10332
TOTAL	149755	161298	158344	158429		158429

PERSONNEL:
ADMINISTRATIVE SECRETARY/CITY CLERK

1

EXPLANATION OF ACCOUNTS

4020 OFFICE SUPPLIES	6000
LETTERHEAD, FORMS, COMPUTER SUPPLIES	
MISC. OFFICE SUPPLIES, RECORD BOOKS	
4021 POSTAGE	2000
GENERAL OFFICE POSTAGE	
4060 ADVERTISING	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	
4071 TELEPHONE	4500
TELEPHONE IN GENERAL OFFICE AREA	
4110 VEHICLE ALLOW.	300
MILEAGE REIMB. PERSONAL VEHICLE	
4115 EQUIPMENT MAINTENANCE	4800
ELECTRONIC OFFICE EQUIPMENT	
4120 PROFESSIONAL SERVICES	40000
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
PARCEL QUEST (TO BE MOVED TO OTHER DEPARTMENTS IN 2016-17)	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	10332

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-COMMUNITY ACTIVITES**

PG. 2-15

	2015-16 Updated	2015-16 Original	2014-15
Community Discretionary	\$ 29,000	\$ 16,448	\$ 32,448
Economic Discretionary	\$ 10,000	\$ 20,000	\$ 20,000
Total	\$ 39,000	\$ 36,448	\$ 52,448

ITEMS OF NOTE

A number of line items originally expended from Economic Discretionary have been moved to Community Discretionary as Economic Discretionary is dwindling and does not have a replenishment mechanism as Community Discretionary. 10K
(-10K)

LAFCO Increase in Annual Assessment 2.5K

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
COMMUNITY 29000
ECONOMIC DEV. 10000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	ORIGINAL FY 2015/2016 BUDGET	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	23500	20000	4000	4000		4000
330.5733.075 LAFCO	7448	7448	7448	10000		10000
333.5734.075 ECONOMIC DEVELOPMENT	500	10000	10000	10000		10000
330.5735.075 TRI-COUNTY ECON. DEVELOPMENT	5000	5000	5000	5000		5000
330.5760.075 COMMUNITY PROMOTION	8500	10000	10000	10000		10000
TOTAL	44948	52448	36448	39000	0	39000

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N.
LASSEN (\$16K HOSPITAL PLANNING COSTS 2014-15 ONLY) 4000

5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION 10000

5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES 10000
ED RELATED GRANT WRITING AND MATCHING FUNDS

5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION 5000

5760 COMMUNITY PROMOTION 10000
CHAMBER OF COMMERCE (\$5K)
VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K)
VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 36,370	\$ 36,584	\$ 34,367
Total	\$ 36,370	\$ 36,584	\$ 34,367

Items of Note:

Decrease in Workers' Comp.

(.2K)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

**SOURCE OF FUNDS:
GENERAL 36370**

**ACCT: 80
DEPT. CIVIC CENTER**

ACCT. #	DESCRIPTION	ESTIMATED		PROJECTED		FUND	FUND
		FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	FY 2015/2016 BUDGET	FY 2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.080	PART TIME SALARY	7400	8330	8330	8330	8330	
301.4008.080	FICA	566	637	637	637	637	
301.4009.080	WORKERS COMPENSATION	605	620	651	437	437	
301.4030.080	SPECIAL DEPARTMENTAL	400	750	750	750	750	
301.4040.080	SMALL TOOLS	25	200	200	200	200	
301.4080.080	P.G. & E.	15000	14232	15086	15086	15086	
301.4081.080	WATER EXPENSE	3000	3998	5330	5330	5330	
301.4100.080	BUILDING MAINTENANCE	4500	5600	5600	5600	5600	
TOTAL		31496	34367	36584	36370	36370	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
2015-16 UPDATED BUDGET
SUMMARY-BUILDING**

PG. 2-19

	2015-16 Updated	2015-16 Original	2014/15
General	\$ 107,462	\$ 106,107	\$ 125,214
Certified Access	\$ 525	\$ 525	\$ 525
Total	\$ 107,987	\$ 106,632	\$ 125,739

Items of Note:

Increase in PERS due to Actuarial Change	2.5K
Decrease in Workers' Comp.	(-1.2K)

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 107462
CERTIFIED ACCESS 525
107987

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED		ORIGINAL	PROJECTED	FUND	FUND
	FY 2014/2015 EXPENDITURES	FY 2014/2015 BUDGET	FY 2015/2016 BUDGET	FY 2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.090 SALARIES	62264	62132	62132	62132	62132	
301.4006.090 PERS	17465	17415	18036	20502	20502	
301.4007.090 HEALTH INSURANCE	5772	5772	5772	5772	5772	
301.4008.090 FICA	4720	5149	5149	5149	5149	
301.4009.090 WORKERS COMPENSATION	3151	3225	3386	2275	2275	
301.4014.090 LIFE INSURANCE	62	62	62	62	62	
301.4020.090 OFFICE EXPENSE	74	100	100	100	100	
301.4021.090 POSTAGE EXPENSE	10	50	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	650	500	500	500	500	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	200	525	525	525		525
301.4040.090 SMALL TOOLS	0	100	100	100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430	430	
301.4071.090 TELEPHONE	550	700	700	700	700	
301.4111.090 VEHICLE MAINTENANCE	200	300	300	300	300	
301.4113.090 VEHICLE MAINTENANCE GAS	250	1000	1000	1000	1000	
301.4120.090 PROFESSIONAL SERVICES	30133	25000	5000	5000	5000	
301.4140.090 INSURANCE	2186	2229	2340	2340	2340	
301.4150.090 TRAINING & TRAVEL	0	800	800	800	800	
301.4160.090 DUES & MEMBERSHIPS	253	250	250	250	250	
TOTAL	128370	125739	106632	107987	107462	525

PERSONNEL:

BUILDING OFFICIAL 1.0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	500
NEW CODE BOOKS, PORTABLE PLAN AND MAP FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.	
4120 PROFESSIONAL SERVICES	5000
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	250
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.	

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-POLICE**

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 1,348,640	\$ 1,311,227	\$ 1,334,707
SLESF	\$ 100,000	\$ 100,000	\$ 100,000
CHRP II	\$ 63,244	\$ 69,000	\$ 63,611
OJP Vest Program	\$ 2,934	\$ 2,934	\$ 2,934
AB 109 Overtime	\$ 10,756	\$ 10,756	\$ 10,756
			\$ -
Total	\$ 1,525,574	\$ 1,493,917	\$ 1,512,008

Items of Note

General Fund

Salaries adjusted to reflect change from Patrol Officer to Investigator and adjustments for position turnover	5K
Overtime-Number reset to estimate of 2015-16 OT based on available patrol staffing level	30K
Increase in PERS due to Actuarial Change	11K
Decrease in Workers' Comp.	(-17K)
Employer Taxes-Various Payroll Items	2K

Please note that line items for the CHRP Grant and SLESF may have been adjusted to reflect relative salary and benefits for the position. Also, please note that the CHRP grant is slated to run through mid 2016-17 and the position will require full General Fund commitment for a minimum of one year.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:

GENERAL	1,348,640	ACC. 100
SLESF	100,000	DEPT. POLICE
CHRP	63,244	
AB 109	10,756	
OJP VEST PROGRAM	2,934	

	1,525,574	

ACCT.# DESCRIPTION	ESTIMATED	2014/2015	ORIGINAL	PROJECTED	FUND	FUND
	2014/2015	BUDGET	2015/2016	2015/2016	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	BUDGET	GENERAL	OTHER
301.4001.100 SALARIES	450,000	466,968	468,987	474,166	474,166	
376.4001.100 SLESF SALARIES	47,209	47,209	47,209	47,330		47,330
378.4001.100 CHRP GRANT SALARIES	31,547	31,547	33,870	28,693		28,693
301.4002.100 OVERTIME	135,000	105,000	55,000	80,000	80,000	
376.4002.100 OVERTIME-SLESF	2,154	2,154	2,154	2,154		2,154
389.4002.100 OVERTIME AB109	13,789	9,991	9,991	9,991		9,991
301.4004.100 PART-TIME/RESERVES	6,175	4,000	4,000	4,000	4,000	
301.4005.100 HOLIDAY PAY	23,619	26,748	27,019	27,027	27,027	
301.4006.100 PERS	192,000	199,280	208,474	219,870	219,870	
376.4006.100 PERS- SLESF	20,925	20,925	21,905	20,924		20,924
378.4006.100 PERS- CHRP	3,628	3,628	3,895	3,300		3,300
301.4007.100 HEALTH INSURANCE	155,000	159,532	166,119	177,857	177,857	
376.4007.100 HEALTH INSURANCE-SLESF	22,617	22,617	22,617	22,617		22,617
378.4007.100 HEALTH INSURANCE-CHRP	23,396	23,396	24,566	25,838		25,838
301.4008.100 FICA	46,000	42,725	42,899	44,453	44,453	
376.4008.100 FICA-SLESF	3,611	3,611	3,611	3,611		3,611
378.4008.100 FICA-CHRP	2,413	2,413	2,591	2,195		2,195
389.4008.100 FICA AB109	765	765	765	765		765
301.4009.100 WORKERS COMPENSATION	45,609	46,748	49,085	31,623	31,623	
378.4009.100 WORKERS COMP-CHRP	2,627	2,627	3,218	3,218		3,218
301.4013.100 UNEMPLOYMENT	600	2,000	2,000	2,000	2,000	
301.4014.100 LIFE INSURANCE	529	567	567	567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	63	63		63
301.4020.100 OFFICE EXPENSE	3,700	3,700	3,700	3,700	3,700	
301.4021.100 POSTAGE	750	500	500	500	500	
301.4030.100 SPECIAL DEPARTMENTAL	5,500	5,500	5,500	5,500	5,500	
376.4030.100 SLESF SPECIAL DEPARTMENT	2,561	2,561	2,441	2,441		2,441
301.4050.100 UNIFORM EXPENSE	6,000	10,674	10,674	10,674	10,674	
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	860	860		860
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	2,934	2,934	2,934	2,934		2,934
301.4071.100 TELEPHONE	4,000	5,000	5,000	5,000	5,000	
301.4115.100 EQUIP. MAINT.	11,000	5,000	5,000	5,000	5,000	
301.4120.100 PROFESSIONAL SERVICES	6,500	4,000	4,000	4,000	4,000	
301.4130.100 CONTRACTUAL SERVICES	7,900	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	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	62,000	62,000	67,000	67,000	67,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	93,000	93,000	93,000	93,000	93,000	
301.4140.100 INSURANCE	18,647	18,765	19,703	19,703	19,703	
301.4150.100 TRAINING AND TRAVEL	5,000	2,000	2,000	2,000	2,000	
301.4160.100 DUES AND MEMBERSHIPS	445	500	500	500	500	
301.4835.100 BOOKING FEES	708	6,500	6,500	6,500	6,500	
TOTAL	1,515,781	1,512,008	1,493,917	1,525,574	1,348,640	176,934

PERSONNEL:			
CHIEF	1	OFFICERS (6 authorized, 1 not funded)	5
SERGEANTS	2	ADM. SECRETARY	1
INVESTIGATOR	1	ADM SUBSTITUTE/TRANSCRIPTION	0.15

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)			
HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS			27,027
4030 SPECIAL DEPT. EXPENSE (GENERAL)			
PHOTO SUPPLIES/PROCESS			5,500
REPORT FORMS/CITATIONS			
EVIDENCE SUPPLIES			
SPECIAL INVESTIGATIONS			
PUBLICATIONS			
CHEMICAL TESTS			
4130 CONTRACTUAL SERVICES			9,000
		RADIO EQUIPMENT	
		FAX MAINTENANCE	
		COPIER MAINTENANCE	
		SOFTWARE MAINTENANCE	
		HARDWARE MAINTENANCE	
4131 CONTRACTUAL SERVICES			55,000
		ANIMAL CONTROL	
		FERAL CAT CONTROL	
4132 CONTRACTUAL SERVICES - VEHICLES- USAGE, FUEL, and REPLACEMENT			-
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES			93,000

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-ENGINEERING

	2015-16 Updated	2015-16 Original	2014/15
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
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:
GENERAL **15000**
Gas Tax 2107.5 **2000**

ACC. 110
DEPT. ENGINEERING

17000

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015	2014/2015	2015/2016	2015/2016	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER
301.4120.110 PROFESSIONAL SERVICES	5500	15000	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	2000	2000	2000	2000		2000
TOTAL	7500	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
2015-16 UPDATED BUDGET
SUMMARY-LIBRARY**

PG. 2-27

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 176,767	\$ 180,010	\$ 178,386
County Library	\$ 50,454	\$ 50,454	\$ 50,454
Lost and Damaged Trust	\$ 2,233	\$ 2,233	\$ 2,233
Literacy Passthrough	\$ 61,000	\$ 61,000	\$ 61,000
<hr/>			
Total	\$ 290,454	\$ 293,697	\$ 292,073

Items of Note

Increase in PERS due to Actuarial Change	1.1K
Decrease in Workers' Comp.	(-3.9K)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:
 GENERAL 176767
 COUNTY LIBRARY 50454
 LOST/DAMAGE TRST 2233
 LITERACY PASSTHROUGH 61000

 290454

ACC. 120
 DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015	2014/2015	2015/2016	2015/2016	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER
301.4001.120 SALARIES	0	5714	7394	7049	7049	
338.4001.120 SALARIES	27877	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	36868	44216	44216	44216	44216	
338.4004.120 PART TIME SALARIES	7861	7861	7861	7861		7861
301.4006.120 PERS	5252	8096	8590	9653	9653	
338.4006.120 PERS	1793	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	0	857	857	857	857	
338.4007.120 HEALTH INSURANCE	4915	4915	4915	4915		4915
301.4008.120 FICA	3000	4434	4784	4784	4784	
338.4008.120 FICA	2561	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	11047	11312	11878	7917	7917	
301.4013.120 UNEMPLOYMENT	0	450	450	450	450	
301.4014.120 LIFE INSURANCE	62	62	62	62	62	
301.4020.120 OFFICE EXPENSE	3000	3400	3400	3400	3400	
301.4021.120 POSTAGE	100	600	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	400	1500	1500	1500	1500	
352.4030.120 CSLA SPECIAL DEPT.	62	0	0	0	0	
359.4030.120 SPECIAL DEPARTMENT-LITERACY	37605	61000	61000	61000		61000
301.4071.120 TELEPHONE	1750	2500	2500	2500	2500	
301.4080.120 P.G. & E.	12000	12000	10000	10000	10000	
301.4115.120 EQUIPMENT MAINTENANCE	1500	1400	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	70050	67000	67000	67000	67000	
301.4140.120 INSURANCE	10462	10670	11204	11204	11204	
301.4150.120 TRAINING & TRAVEL	0	75	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	100	100	
301.4933.120 PRINT MATERIAL	2500	4000	4000	4000	4000	
202.4933.120 PRINT MATERIAL	2233	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447	5447		5447
TOTAL	248445	292073	293697	290454	176767	113687

PERSONNEL:

LIBRARIAN	Contract	
LIBRARY TECHNICIAN	1	
PART-TIME LIBRARY CLERKS	4940	annual personnel hours

4004 SALARIES PART TIME (General and County Library Funding) 52077
PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)

4020 OFFICE EXPENSE 3400
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

4130 CONTRACTUAL SERVICES 67000
CONTRACT LIBRARY DIRECTOR SERVICES
TECHNICAL SUPPORT FOR AUTOMATION
HARDWARE AND SOFTWARE ,
CATALOGING AND CIRCULATION
SOFTWARE UPDATES

CITY OF WILLOWS PG. 2-30
 2015-16 UPDATED BUDGET
 SUMMARY-LIBRARY-BAYLISS AND ELK CREEK

	2015-16 Updated	2015-16 Original	2014/15
Bayliss-County Funding	\$ 6,540	\$ 7,000	\$ 6,540
EC-County Funding	\$ 8,665	\$ 8,900	\$ 8,665

Items of Note

Both branch library budgets have been adjusted to reflect a static level of funding from the County of Glenn.

Elk Creek changes further reflect new lease agreement with the Stony Creek Joint Unified School District.

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 EXPENDITURES	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.121 PART TIME SALARIES	3650	3840	4010	3840	0	3840
338.4008.121 FICA	280	294	307	294	0	294
338.4009.121 WORKERS COMPENSATION	107	111	117	111	0	111
338.4030.121 SPECIAL DEPARTMENT	350	195	466	295	0	295
338.4071.121 TELEPHONE	450	600	600	600	0	600
338.4080.121 P.G. & E.	1500	1500	1500	1400	0	1400
TOTAL	6337	6540	7000	6540	0	6540

PERSONNEL:

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

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:

ACC. 122

COUNTY LIBRARY

8665

DEPT. ELK CREEK LIBRARY

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	PROJECTED	FUND	FUND
	2014/2015 BUDGET	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3750	4320	4512	4512	0	4512
338.4008.122 FICA	287	330	345	345	0	345
338.4009.122 WORKERS COMPENSATION	108	111	117	111	0	111
338.4030.122 SPECIAL DEPARTMENT	700	354	376	1697	0	1697
338.4071.122 TELEPHONE	600	550	550	550	0	550
338.4135.122 RENT	3000	3000	3000	1450	0	1450
TOTAL	8445	8665	8900	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-RECREATION**

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 102,693	\$ 102,140	\$ 100,848
Jump Start	\$ 6,414	\$ 6,414	\$ 6,394
Recreation Reimbursable	\$ 20,444	\$ 21,444	\$ 19,425
Recreation Cultural	\$ 1,000	\$ -	\$ 1,770
<hr/>			
Total	\$ 130,551	\$ 129,998	\$ 128,437

Items of Note

Increase in PERS due to Actuarial Change 2.0K

Decrease in Workers' Comp. (-1.6K)

Recreation Cultural funds were originally anticipated to be depleted in 2014-15, but that did not occur. Estimated remaining balance at 6/30/15 is appropriated for 2015-16.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:	
GENERAL	102693
JUMP START	6414
REC REIMB	20444
REC CULTURAL	1000
TOTAL	<u>130551</u>

ACC. 130
DEPT. RECREATION

ACCT.# DESCRIPTION	ESTIMATED	2014/2015	ORIGINAL	UPDATED	FUND	FUND
	2014/2015 BUDGET	BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.130 SALARY	57468	56384	56384	56384	56384	
301.4002.130 OVERTIME	68	0	0	0		
239.4004.130 TEMPORARY SALARIES-JUMP START	3900	3900	3900	3900		3900
301.4004.130 TEMPORARY SALARIES	4500	4800	4800	4800	4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	7500	11000	11000	11000		11000
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	0	1579	0	0		0
301.4006.130 PERS	15779	15801	16364	18605	18605	
301.4007.130 HEALTH INSURANCE	9251	8998	9448	9448	9448	
239.4008.130 FICA-JUMP START	298	298	298	298		298
301.4008.130 FICA	4681	4681	4681	4681	4681	
322.4008.130 FICA - REC. REIMB.	842	842	842	842		842
323.4008.130 FICA - REC. CULTURAL	0	191	0	0		0
239.4009.130 WORKERS COMPENSATION-JUMP START	396	396	416	416		416
301.4009.130 WORKERS COMPENSATION	3915	4122	4328	2640	2640	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	477	383	402	402		402
301.4013.130 UNEMPLOYMENT	0	500	500	500	500	
301.4014.130 LIFE INSURANCE	62	62	62	62	62	
322.4021.130 POSTAGE - REC. REIMB.	75	200	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	750	1800	1800	1800		1800
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	5000	6500	7500	7500		7500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	0	1000	1000		1000
301.4071.130 TELEPHONE	300	750	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	200	500	500	500		500
301.4140.130 INSURANCE	1912	1950	2048	2048	2048	
301.4150.130 TRAINING & TRAVEL	57	200	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	0	200	175	175	175	
TOTAL	119831	128437	129998	130551	102693	27858

PERSONNEL: RECREATION DIRECTOR 1
PART TIME CLERICAL ASSISTANCE 0.5
RECREATION ACTIVITIES TEMP. STAFF Varies

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

EXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11000
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	7500

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-SWIMMING POOL

PG. 2-36

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 42,532	\$ 42,851	\$ 40,767
Total	\$ 42,532	\$ 42,851	\$ 40,767

Items of Note:

Decrease in Workers' Comp. (-.3K)

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 42851

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 BUDGET	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	13050	15150	15150	15150	15150	
301.4008.135 FICA	998	1159	1159	1159	1159	
301.4009.135 WORKERS COMPENSATIO	908	929	975	656	656	
301.4020.135 OFFICE EXPENSE	50	100	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	4000	3000	3000	3000	3000	
301.4050.135 CLOTHING	75	150	150	150	150	
301.4060.135 ADVERTISING	50	350	350	350	350	
301.4071.135 TELEPHONE	200	200	200	200	200	
301.4080.135 P.G.& E.	4700	4900	4900	4900	4900	
301.4081.135 WATER EXPENSE	3500	6000	8000	8000	8000	
301.4100.135 BUILDING MAINTENANCE	150	400	400	400	400	
301.4115.135 EQUIPMENT MAINT.	100	1000	1000	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	5800	5600	5600	5600	5600	
301.4140.135 INSURANCE	754	769	807	807	807	
301.4150.135 TRAVEL AND TRAINING	900	760	760	760	760	
301.5132.135 FIRST AID	25	300	300	300	300	
TOTAL	35260	40767	42851	42532	42532	0

EXPLANATION OF ACCOUNTS

4004	TEMPORARY LABOR CITY POOL	15150
	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	
4081	WATER FOR POOL, CLEAN DECK	8000
	POOL BUILDING ETC.	
4100	BUILDING MAINT.	400
	POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING	
	PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	
4120	PROFESSIONAL SERVICES	5600
	CONTRACT POOL MAINTENANCE AND OPERATION SERVICES	

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-PARKS/PUBLIC WORKS**

PG 2-39

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 352,846	\$ 353,524	\$ 328,642
Gas Tax	\$ 30,898	\$ 30,898	\$ 40,898
TANF	\$ -	\$ -	\$ 2,367
<hr/>			
Total	\$ 383,744	\$ 384,422	\$ 371,907

Items of Note

Increase in PERS due to Actuarial Change	5.5K
Decrease in Workers' Comp.	(-6.2K)

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 352846
GAS TAX 30898

TOTAL 383744

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

ACCT.# DESCRIPTION	ESTIMATED	ORIGINAL	UPDATED	FUND	FUND
	2014/2015 ACTUAL	2014/2015 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.138 SALARIES	83835	117429	132130	132130	
316.4001.138 SALARIES	30541	30541	20541		20541
301.4002.138 OVERTIME	2000	4000	4000	4000	
301.4004.138 PART TIME SALARIES	43091	30761	30761	30761	
301.4006.138 PERS	28359	41094	44530	50046	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	46711	54321	56871	56871	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	10482	12264	12665	12665	
316.4008.138 FICA	1526	1526	1526		1526
301.4009.138 WORKERS COMPENSATION	15094	15884	16678	10484	
316.4009.138 WORKERS COMPENSATION	2461	2461	2461		2461
301.4013.138 UNEMPLOYMENT	0	0	3000	3000	
365.4013.138 UNEMPLOYMENT	2367	2367	0		0
301.4014.138 LIFE INSURANCE	185	189	189	189	
301.4020.138 OFFICE EXPENSE	1000	800	800	800	
301.4040.138 SMALL TOOLS	900	1000	1000	1000	
301.4050.138 CLOTHING	3500	4000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	550	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	8000	12000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	1200	2500	2500	2500	
301.4113.138 FUEL	10000	15000	15000	15000	
301.4115.138 EQUIPMENT MAINTENANCE	2700	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	1200	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	2250	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	300	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	15	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1600	1300	1300	1300	
301.5437.138 FIRST AID	0	100	100	100	
TOTAL	310137	371907	384422	383744	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

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
2015-16 UPDATED BUDGET
SUMMARY-PARKS**

PG 2-42

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 43,738	\$ 43,738	\$ 47,338
CA Recycle Funds	\$ 5,000	\$ 5,000	\$ 5,000
<hr/>			
Total	\$ 48,738	\$ 48,738	\$ 52,338

Items of Note

No changes to original budget.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 43738
CA Recycle Grant 5000
TOTAL 48738

ACCT: 140
DEPT: PARK MAINT.

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 ACTUAL	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	16660	16000	8000	8000	8000	
366.4030.140 SPECIAL DEPARTMENTAL	4401	5000	5000	5000		5000
301.4071.140 TELEPHONE	180	200	200	200	200	
301.4080.140 P.G.& E.	12500	11000	11500	11500	11500	
301.4081.140 WATER	6000	11700	15600	15600	15600	
301.4100.140 BUILDING MAINTENANCE	2200	1000	1000	1000	1000	
301.4120.140 PROFESSIONAL SERVICES	0	1000	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	288	288	288	288	288	
301.4140.140 INSURANCE	6031	6150	6150	6150	6150	
TOTAL	48260	52338	48738	48738	43738	5000

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 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 1000
 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 288
 ALARM MONITORING

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-MALL MAINTENANCE**

PG. 2-44

	<u>2015-16 Updated</u>	<u>2015-16 Original</u>	<u>2014/15</u>
General Fund	\$ 12,800	\$ 12,800	\$ 10,600
Total	\$ 12,800	\$ 12,800	\$ 10,600

Items of Note:

No changes to original budget.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 12800

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED	2014/2015	ORIGINAL	UPDATED	FUND	FUND
	2014/2015	BUDGET	2015/2016	2015/2016	SUPPORT	SUPPORT
	ACTUAL	BUDGET	BUDGET	BUDGET	GENERAL	OTHER
301.4030.145 SPECIAL DEPARTMENTAL	300	1000	1000	1000	1000	
301.4080.145 P.G.& E.	1600	3000	3000	3000	3000	
301.4081.145 WATER	4300	6600	8800	8800	8800	
TOTAL	6200	10600	12800	12800	12800	0

EXPLANATION OF ACCOUNTS

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

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-MUSEUM MAINTENANCE**

PG 2-46

	<u>2015-16 Updated</u>	<u>2015-16 Original</u>	<u>2014/15</u>
General Fund	\$ 2,500	\$ 2,500	\$ 2,000
Total	\$ 2,500	\$ 2,500	\$ 2,000

Items of Note:

No changes to original budget.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 2500

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 ACTUAL	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4081.146 WATER	1300	1500	2000	2000	2000	
301.4100.146 BUILDING MAINTENANCE	50	500	500	500	500	
TOTAL	1350	2000	2500	2500	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

500

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-FIRE

PG 2-48

	<u>2015-16 Updated</u>	<u>2015-16 Original</u>	<u>2014/15</u>
General Fund	\$ 700,179	\$ 697,326	\$ 685,192
Total	\$ 700,179	\$ 697,326	\$ 685,192

Items of Note:

Increase in PERS due to Actuarial Change	3.7K
Decrease in Workers' Comp.	(-6.0K)
Add Lexipol Frie Policy Manual and Daily Training Bulletin	5.2K

CITY OF WILLOWS
2015-16 UPDATED BUDGET

PG 2-49

SOURCE OF FUNDS:
GENERAL 700179

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2014/2015 ACTUAL	2014/2015 BUDGET	PROJECTED 2014/2015 BUDGET	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	266,242	272,550	274,572	274,572	274,572	
301.4002.150 OVERTIME	12,500	20,039	20,039	20,039	20,039	
301.4004.150 TEMP WAGES	11,000	5,000	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	6,111	6,221	7,573	7,573	7,573	
301.4006.150 PERS	111,022	114,359	120,285	123,907	123,907	
301.4007.150 HEALTH INSURANCE	81,542	86,386	90,075	90,075	90,075	
301.4008.150 FICA	23,586	25,245	25,503	25,503	25,503	
301.4009.150 WORKERS COMPENSATION	17,074	17,477	18,351	12,332	12,332	
301.4010.150 CALL BACK	8,400	20,425	20,425	20,425	20,425	
301.4013.150 UNEMPLOYMENT	-	1,000	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	309	309	309	309	309	
301.4020.150 OFFICE EXPENSE	1,400	1,700	1,700	1,700	1,700	
301.4021.150 POSTAGE	225	200	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	10,000	4,500	4,500	4,500	4,500	
301.4040.150 SMALL TOOLS	6,700	5,000	5,000	5,000	5,000	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	4,500	4,000	4,000	4,000	4,000	
301.4080.150 PG&E	14,500	14,000	14,000	14,000	14,000	
301.4081.150 WATER	1,200	1,852	1,852	1,852	1,852	
301.4100.150 BUILDING MAINT.	14,500	13,000	13,000	13,000	13,000	
301.4111.150 VEHICLE MAINT.	16,000	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	7,800	8,125	8,200	8,200	8,200	
301.4115.150 EQUIP. MAINT.	10,000	11,000	8,000	8,000	8,000	
301.4120.150 PROFESSIONAL SERVICES	100	100	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	13,260	10,000	10,000	15,250	15,250	
301.4140.150 INSURANCE	18,500	18,764	19,702	19,702	19,702	
301.4150.150 TRAVEL & TRAINING	6,000	5,000	5,000	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	775	1,500	1,500	1,500	1,500	
301.5306.150 VOLUNTEER PERS	4,000	4,000	4,000	4,000	4,000	
TOTAL	670,686	685,192	697,326	700,179	700,179	0

PERSONNEL:	
CHIEF	1
CAPTAIN	1
ENGINEER/FIREFIGHTERS	3

EXPLANATION OF ACCOUNTS

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	4,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	10,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,000

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-STREETS AND LIGHTING AND LANDSCAPE DISTRICTS

	2015-16 Updated	2015-16 Original	2014/15
General Fund	\$ 43,002	\$ 43,002	\$ 42,208
Gas Tax	\$ 85,286	\$ 85,286	\$ 85,286
L&L-Zone A	\$ 7,151	\$ 7,151	\$ 7,151
L&L-Zone B	\$ 4,161	\$ 4,161	\$ 4,161
Total	\$ 139,600	\$ 139,600	\$ 138,806

Items of Note:

No changes to original budget.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 43,002
GT 2105 37,000
GT 2106 23,929
GT 2107 24,357
L&L ZONE A 7,151
L&L ZONE B 4,161

139,600

DEPT 160
DEPT. PUBLIC WORKS/STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT-ZONE A

DEPT 162
LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 ACTUAL	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	3,500	7,000	7,000	7,000	7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	5,001	5,001	5,001		5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,161	4,161		4,161
301.4071.160 TELEPHONE	1,500	950	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	6,000	6,000	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,500	2,875	2,875	2,875	2,875	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,300	1,300	1,300	1,300		1,300
313.4082.161 STREET LIGHTING-L&L DISTRICT	8,000	850	850	850		850
314.4082.160 STREET LIGHTING	7,000	7,000	7,000	7,000		7,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	21,857	21,857	21,857	21,857		21,857
301.4100.160 BUILDING MAINTENANCE	650	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	16,780	15,883	16,677	16,677	16,677	
314.5431.160 GAS TAX-STREET MAINTENANCE	10,000	30,000	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	1,500	4,000	4,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,750	2,500	2,500	2,500		2,500
TOTAL	114,428	138,806	139,600	139,600	43,002	96,598

4082 STREET LIGHTING 53,636
GAS TAX FUNDING FOR STREET LIGHTING AND
LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING 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

**CITY OF WILLOWS
2015-16 UPDATED BUDGET
SUMMARY-STORM DRAIN**

PG 2-53

	<u>2015-16 Updated</u>	<u>2015-16 Original</u>	<u>2014/15</u>
General Fund	\$ 7,780	\$ 7,780	\$ 7,700
Total	\$ 7,780	\$ 7,780	\$ 7,700

Items of Note:

No significant changes.

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:
GENERAL 7,780

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED		ORIGINAL	UPDATED	FUND	FUND
	2014/2015 ACTUAL	2014/2015 BUDGET	2015/2016 BUDGET	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,650	3,000	3,000	3,000	3,000	
301.4080.170 PG&E	1,100	1,000	1,000	1,000	1,000	
301.4115.170 EQUIPMENT MAINTENANCE	60	1,000	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	-	1,100	1,100	1,100	1,100	
301.4140.170 INSURANCE	1,600	1,600	1,680	1,680	1,680	
TOTAL	4,410	7,700	7,780	7,780	7,780	0
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE			3,000			
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION			1,100			

SPECIAL PROJECTS

CITY OF WILLOWS
2015-16 UPDATED BUDGET

SOURCE OF FUNDS:

ACC: 216
DEPT: CDBG PI
ACTIVITIES

346 Program Income 1000

1000

ACCT.# DESCRIPTION	ESTIMATED		PROJECTED	UPDATED	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2014/15 ACTUAL	2014/15 BUDGET	2015/16 BUDGET	2015/16 BUDGET		
347.4030.216 HOME Program- PI Reuse	91000	91000	0	0		0
346.4150.216 Travel/Training	800	1000	1000	1000		1000
TOTAL	91800	92000	1000	1000	0	1000

4150 TRAVEL AND MEETINGS 1000
Housing and Community Development seminars.

**CAPITAL
OUTLAY**

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:
GENERAL

65103

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		ORIGINAL 2015/16 BUDGET	UPDATED 2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.7234.400	Computer Equipment	12500	12500	12500	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	52603	
	Total Furniture, Fixtures and Equipment	65103	65103	65103	0

**CITY OF WILLOWS
2015-16 UPDATED BUDGET**

SOURCE OF FUNDS:

ACC: 400

RSTP	73,000
Gas Tax 2103-TCR	80,000
TOTAL	153,000

CAPITAL OUTLAY

		ORIGINAL 2015/16 BUDGET	UPDATED 2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
372.var.400	Road Resurface and Reconstruction	80,000	80,000		80,000
310.var.400	Road Resurface and Reconstruction	73,000	73,000		73,000
	Total Infrastructure	153,000	153,000	0	153,000

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

ENTERPRISE ACTIVITY

CITY OF WILLOWS
2015-16 UPDATED BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

ORIGINAL 2015-16
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1239542	1618000		1812851		1044691
Sewer Construction	288000	9750			36000	261750
Total	1527542	1627750	0	1812851	36000	1306441

UPDATED 2015-16
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1239542	1618000		1815877		1041665
Sewer Construction	288000	9750			36000	261750
Total	1527542	1627750	0	1815877	36000	1303415

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1260877	Sewer Service- Residential	1200000
Capital Expenditures	200000	Commercial	255000
Loan Repayments	355000	NE Willows CSD	148000
Total Expenditure	1815877		
Transfer to Loan Reserve	36000	Total Service Fees	1603000
		Interest	15000
		Total Sewer Service Revenue	1618000
		Sewer Connection	6250
		Interest	3500
		Total Sewer Connection Revenue	9750

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2014/2015 EXPENDITURES	2014/2015 BUDGET	ORIGINAL 2015/2016 BUDGET	UPDATED 2015/2016 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	250	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,000	6,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	2,200	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	500	950	950	950	950
318.4080.180 PG&E	115,000	120,000	120,000	120,000	120,000
318.4100.180 BUILDING MAINT.	200	5,000	5,000	5,000	5,000
318.4111.180 VEHICLE MAINT.	5,000	20,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	2,000	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	10,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	15,000	37,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	550,000	570,000	570,000	570,000	570,000
318.4140.180 INSURANCE	27,840	26,741	28,078	28,078	28,078
318.4150.180 TRAVEL & MEETINGS	260	800	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,200	1,200	1,200	1,200	1,200
318.4170.180 TRAINING	100	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	400	250	250	250	250
318.5631.180 DISCHARGE PERMIT	10,411	10,500	10,500	10,500	10,500
318.5632.180 GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234	77,234
TOTAL	835,195	916,975	918,312	918,312	918,312

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	5,000
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	570,000
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2015-2016 UPDATED BUDGET
 SEWER MAINTENANCE BUDGET
 CAPITAL OUTLAY

DESCRIPTION	ORIGINAL 2015/16 BUDGET	UPDATED 2015/16 BUDGET
318.7256.400 Reconfiguration of Back-up Generator (2014/15)		
318.7210.400 Sewer Line Replacement (2015/16)	200,000	200,000
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation (Both Years)	355,000	355,000
318.2905 Required Reserve-USDA Loan	36,000	36,000
TOTAL CAPITAL AND DEBT SERVICE	591,000	591,000

CITY OF WILLOWS
2015-16 UPDATED BUDGET
SEWER MAINTENANCE BUDGET
CARRYOVER ITEMS

NOTE: THE FOLLOWING PROJECTS ARE FROM THE 2014-15 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2015-2016 FISCAL YEAR.

		PREVIOUS BUDGET APPROPRIATION	ESTIMATED EXPENDITURES THROUGH 6/30/15	REMAINING FUNDING
318.7210.400	Sewer Line Replacement Sacramento Street	417,000	30607	386,393

CITY OF WILLOWS
 2015-16 UPDATED BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
5000	5000	7692	2308

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	5000
PG & E	2300		
Maintenance	1500		
Professional Svc. (Carried Over)	1000		
Insurance	92		
State Fees	800		
Total	7692		

NOTE: The water system faces the possibility of exceeding Chromium 6 standards. Alternatives for the water system will need to be analyzed and decisions will need to be determined at some point in time if such standards are exceeded.

CITY OF WILLOWS
2015-2016 UPDATED BUDGET
CARRYOVER PROJECTS

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE 2014-2015 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2015-2016 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
HOME-Program Income	HOME Revolving Fund	91000	0		91000
STIP Sacramento and Butte St. Reconstruction	PPW	1026000	145000		881000
Gas Tax-Tehama St. Reconstruction	PPW	225000	0		225000
Gas Tax- Aerial Lift Cab and Chassis Replaement	PPW	75000	0		75000
HOME Grant-Senior Housing Project	Community	4700000	4250000		450000
Police Development Impact-Additional Patrol Car	Police	45000	0		45000
NCCSIF/Community-ADA Self Evaluation	Community	17950	0		17950
TOTAL		6179950	4395000	0	1784950

City of Willows
Schedule of Requested Additional Expenditures
2015-16 Updated Budget
 (REPEATS FROM PRIOR YEAR LIST)

		Funding Source
Police Patrol Officer Position	\$ 81,000	General
Per request of Police Chief to staff shift coverage for patrol.	to	
	\$ 96,000	
	per yr.	
Purchase and Equip Pickup-Fire Department	\$ 70,000	General
Move Chief's vehicle to station utility vehicle and replace Chief's vehicle		
Complete Rear Apparatus Resurface-Complete back portion of station retrofit started in 2007-08	\$ 50,000	General
Prurchase Replacement SCBA equipment	\$ 20,000	General
Fire Station Roof-Replace 50 year old roof	\$ 300,000	General/ Grant
City Council-Restore 10 % "Furlough" monthly pay level of \$135 back to \$150 per month.	\$ 1,058	General
Department Head and Confidential Salary and Benefit Adjustment (Excludes CM Position)		
Salary Adjustment	\$ 76,714	General
Benefit Holdback	\$ (19,884)	General
Replenishment of Façade Improvement Funds-Existing Funds Have Been Utilized	TBD	TBD
Police-Capital Items		
Taser Replacement	\$ 7,769	\$ 29,614 General
Lighting and Holster replacemnt for handgunds	\$ 1,987	
Rifle Replacement	\$ 2,817	
Handgun (Glock)	\$ 500	
Gun safe	\$ 999	
Forensic kit replacement	\$ 607	
Evidence software upgrade	\$ 9,195	
Radar trailer	\$ 5,740	
Police- Sexual Assault Examination Costs	\$ 3,600	General

CARRYOVER ACTIVITY

CITY OF WILLOWS
2015-2016 UPDATED BUDGET
CARRYOVER PROJECTS

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
2014-2015 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
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ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
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STIP Sacramento and Butte St. Reconstruction	PPW	1026000	145000		881000
Gas Tax-Tehama St. Reconstruction	PPW	225000	0		225000
Gas Tax- Aerial Lift Cab and Chassis Replaement	PPW	75000	0		75000
HOME Grant-Senior Housing Project	Community	4700000	4250000		450000
Police Development Impact-Additional Patrol Car	Police	45000	0		45000
TOTAL		6162000	4395000	0	1767000

**ITEMS FOR
COUNCIL
CONSIDERATION**

City of Willows
Schedule of Requested Additional Expenditures
2015-16 Updated Budget
 (REPEATS FROM PRIOR YEAR LIST)

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AGENDA ITEM

TO: Steve Holsinger, City Manager

FROM: Tim Sailsbery, Finance Director

SUBJECT: Planning and Development Costs for Glenn Medical Borne by the City of Willows

RECOMMENDATION

No Recommendation. Council is asked to discuss and advise, as deemed appropriate, regarding costs already borne and thoughts regarding future cost participation

SITUATION (or BACKGROUND):

In the Spring of 2014, the City Council was asked to contribute to the planning and development of the renovations to Glenn Medical Center by covering the cost of environmental processing and early planning of the project. Council approved \$16K of funds for these activities.

The initial environmental study became more comprehensive than first anticipated, and the costs to date of activities are:

Wildan-Environmental and Planning	\$23.7K
Dept of Fish and Game-Enviro. Fee	2.2K
Coastland-Lot Line Adjustment	.8K
CSU Research Foundation	.2K

Staff made the internal decision to cover these costs without additional Council oversight, as the overall funding source, the Community Discretionary Fund, remained within overall budget parameters.

At the request of Councilmembers, this is now brought before the dais for discussion purposes regarding costs already borne as well as thoughts regarding future participation.

Unfortunately, it is too early in the process to adequately provide even a reasonable estimate of planning, engineering review, and building plan check and inspection costs. As such, assigning an amount to consider is not available for consideration.

FINANCIAL CONSIDERATIONS:

Unknown

ALTERNATE ACTIONS

None- This is a discussion item only.

RECOMMENDATION

No Recommendation. Council is asked to discuss and advise, as deemed appropriate, regarding costs already borne and thoughts regarding future cost participation

Respectfully submitted,



Tim Sailsbery
Finance Director
