

CITY COUNCIL

Jeffrey T. Cobb, Mayor  
Terry Taylor-Vodden, Vice Mayor  
Larry Domenighini, Council Member  
Larry Mello, Council Member  
Gary Hansen, Council Member

CITY MANAGER  
Steve Holsinger

CITY CLERK  
Natalie Butler



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

**CITY COUNCIL SPECIAL MID-YEAR BUDGET REVIEW MEETING AGENDA**

**Council Chambers, 201 North Lassen Street**

**Tuesday, March 11, 2014**

**10:00 a.m.**

1. **Call to Order** – 10:00 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. **FY 2013/2014 Budget Review**  
Update of 2013/2014 Estimated General Fund Budget and Operations
  - Comparison to 2012/2013
  - Discussion of Projection Revision
  - Discussion of Transfer and Appropriation Requests
6. **General Fund Reserve Policy Concept Discussion**
7. **Minimum Wage/ Part Time-Temporary Position Wage Scale**
8. **Cost of County Services-Dispatch and Animal Control-Fiscal and Administrative Impacts**  
Council will discuss impacts of Glenn County projected fees for services in FY 14/15 budget and provide direction, by motion, to investigate and/or implement alternative service delivery methodology.
9. **Egret and Night Heron Eradication Discussion**  
Continued discussion from the regular City Council session of February 25<sup>th</sup> concerning Police Department assuming responsibility for former volunteer efforts monitoring and deterring bird nesting activity within the city limits.
10. **Building Department Planning & Development Projects review**  
Building Official will review recent, current, and anticipated development projects.
11. **Adjourn**

**CERTIFICATION:**

Pursuant to Government Code § 54956 the agenda for this meeting was properly posted on or before March 7, 2014.

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

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

The City of Willows is an Equal Opportunity Provider

# CITY OF WILLOWS

2013/14

MID YEAR BUDGET REVIEW

**CITY OF WILLOWS  
MID YEAR BUDGET REPORT  
2013/2014**

DATE: March 11, 2014  
TO: City Council  
City Manager  
FROM: Finance Director  
SUBJECT: Mid-Year Budget Review

The 2013/14 Mid-Year Budget review is presented with a focus on the impacts the year-to-date activity has had on the General Fund and the projected impacts the second half of the year may have on discretionary spending.

**PART I- MID YEAR BUDGET REVIEW**

Exhibit I-1 2013/14 General Fund Budget with Revisions to Original Projections  
Exhibit I-2 General Fund vs. Budget by Department  
Exhibit I-3 General Fund vs. Prior Year  
Exhibit I-4 General Fund Revenue Projection Revisions

**THE GENERAL FUND**

Through the first six months of 2013/2014, General Fund activity has resulted in an operating deficit of \$11.4K compared to a \$30.9K deficit for the same period in 2012/2013 (See Exhibit I-3). Specific comments on revenue and expense items are as follows:

**Revenues**

Taxes (\$127K higher than 2012/13 to date): Primary reasons for the increase from prior year include:

- Property Tax up \$115K from last year to date. \$105K property tax administration fee settlement with the County (\$105K) and property tax revenue (\$10K) greater than last year.
- Transient Occupancy Tax up \$30K from last year to date. The increase from 10% to 12% in TOT rate is the primary factor.
- Sales Tax is down \$27K from prior year. This is a source of concern as a concrete reason has not been identified. Staff will solicit input from Council

regarding the possibility of retaining Hinderliter, de Lamas and Associates to assist with analyzing the issue and determining possible recovery options.

Rent (\$18K greater than prior year). The new tenant for the 57 acre farm land paid a year in full at the time of signing the lease rather than payment in installments.

## **Expenditures**

Wages-Full Time (\$19K less than prior year) - The primary factors include

- Police Salaries (\$43K lower than prior year). Overall, General Fund personnel number is down by one position vs. prior year.
- End of Furlough (\$18K greater cost to date vs. prior year). Furlough period ended on September 1.

Employee Benefits (\$15K greater than prior year) - Overall, the PERS rate is higher, but healthcare cost is lower than in 2012/13. The primary issue is that of timing of payment. There was one additional PERS payment made to date in 2013/14 than in 2012/13.

Workers Compensation Insurance (\$38K greater than prior year). As previously noted in budgetary discussions, the City has been the beneficiary not only of favorable rating, but also the use of equity dividends to offset cost over the past several years. The equity has dwindled, and the City has experienced several significant claims in the recent past. As a result, net workers compensation cost has increased.

Professional/Contract Services (\$62K higher than prior year) - The City is in process of going through legal channels regarding the receivership of several blighted properties within the City. Through 12/31, \$33K in costs have been incurred (we anticipate this number going to \$55K+). The other major issue is one of timing, as there have been two payments made for the services of the Library Director in the current year as opposed to one in the prior year. The result is \$15K more in expenditures.

Property and Liability Insurance (\$19K greater than prior year) - Similar to Workers Compensation, the City has been able to utilize equity dividends to bring the cost of liability insurance down over the last several years. In addition, as a member of a self-insurance Joint Powers Authority for liability, this City is experiencing this year, and will experience for several year going forward, additional costs associated with shared liability claims over the past several years.

Wages Part Time (\$15K greater than prior year)- Greater utilization of part time personnel cost in Public Works (\$4K), Swimming Pool (\$1.5K), Police (\$2K), and Fire (\$3K).

## **REVISIONS TO GENERAL FUND ACTIVITY**

Exhibits I-1 and I-1a outline the revised General Fund projections. Revised revenue projections (Exhibit I-5) note a number of revenue items that have been revised from the original estimate. As to expenditures, there is updated activity in a number of categories, some items have already been appropriated by Council, and others have not:

Legal Fees for Receivership- Costs are \$33K through the end of December and are expected to be \$55K+ by the time that the process is completed. While it is anticipated that these costs will be recouped at the time of the sale of the property, conservancy dictates that such revenues not be considered assured or counted upon.

Furlough End- The decision, subsequent to budget passage, to end furloughs as of September 1 creates an anticipated additional cost of approximately \$42K.

Healthcare Savings- The cafeteria plan amount was set after budget passage. The net result is a \$23K savings in health benefit costs.

Appropriations of Property Tax Administration Settlement Funds- Civic Center Parking Lot (\$10K), augmentation of Façade Improvement Program (\$20K), and finance software (\$65K) were all appropriated subsequent to budget passage.

Police Overtime- With the delay in the hiring of a qualified applicant under the CHRP program, General Fund Overtime has been used to cover personnel shortfalls. The OT budget has been fully utilized through mid-year, and an additional appropriation of \$18K in personnel cost associated with overtime is requested.

Fire Department Repairs- Replacement of the fence and a larger number of vehicle repairs than anticipated has left the Fire Department in need of additional funding for repairs. \$7K is requested.

Workers Compensation, Liability, and Property Insurance- As noted earlier, a significant increase in net insurance cost has been experienced. The final numbers were not available at the time of the budget. An additional appropriation of \$23K is requested to cover the cost of said insurance.

## **PART II- ITEMS FOR TRANSFER/APPROPRIATION CONSIDERATION**

Part II of the budget review packet provides a list of items for Council consideration regarding additional appropriations as well as budgetary transfer. Each of the items noted is presented on a discuss and advise basis for Council to consider. If a majority of Council directs to bring back, staff will present for appropriation/transfer at a future meeting.

### **PART III-EXPENDITURES BY DEPARTMENT**

Part III provides the six-month actual vs. budget expenditures by department. Please note that the reports encompass all funding sources.

### **PART IV- SEWER ENTERPRISE FUND**

Sewer Enterprise and Water Enterprise six month actual vs. budget reports are provided in this Section.

**PART I  
MID-YEAR GENERAL FUND  
REVIEW**

**CITY OF WILLOWS**  
**SCHEDULE OF GENERAL FUND PROJECTION REVISION**  
**GENERAL FUND- BY DEPARTMENT**  
**Status at December 31, 2013**

EXHIBIT I-1

REVENUES	Original Adopted 2013/14 Budget	Projection Revision	Revised 2012/13 Projection	NOTES
Taxes	\$ 2,957,500	\$ 93,000	\$ 3,050,500	1
Franchise Fees	\$ 151,500	\$ 4,000	\$ 155,500	1
Licenses and Permits	\$ 59,750		\$ 59,750	
Interest	\$ 15,000		\$ 15,000	
Service Fees	\$ 163,436	\$ 9,734	\$ 173,170	1
Rent	\$ 20,000	\$ 11,000	\$ 31,000	1
Fines and Forfeitures	\$ 32,500		\$ 32,500	
	<b>\$ 3,399,686</b>	<b>\$ 117,734</b>	<b>\$ 3,517,420</b>	
City Council	\$ 16,083		\$ 16,083	
City Attorney	\$ 15,000	\$ 55,000	\$ 70,000	2
City Manager	\$ 175,333	\$ 10,299	\$ 185,632	3,4
Finance	\$ 178,252	\$ 11,273	\$ 189,525	3,4
Planning	\$ 39,583		\$ 39,583	
General Office	\$ 140,646	\$ 2,121	\$ 142,767	3,4
Community Activities	\$ -	\$ 20,000	\$ 20,000	5
Civic Center	\$ 29,524	\$ 10,000	\$ 39,524	5
Building Dept	\$ 96,347	\$ 4,265	\$ 100,612	3
Police Dept.	\$ 1,242,499	\$ 5,711	\$ 1,248,210	3,4,6
Engineering	\$ 15,000		\$ 15,000	
Library	\$ 163,282		\$ 163,282	
Recreation	\$ 99,896	\$ (522)	\$ 99,374	4
Swimming Pool	\$ 36,978		\$ 36,978	
P&PW	\$ 330,415	\$ 1,560	\$ 331,975	3,4
Parks Dept.	\$ 33,088		\$ 33,088	
Mall Maintenance	\$ 8,400		\$ 8,400	
Museum Maintenance	\$ 1,750		\$ 1,750	
Fire Department	\$ 698,326	\$ 6,684	\$ 705,010	3,4,7,8
Public Works	\$ 37,912		\$ 37,912	
Storm Drains	\$ 7,928		\$ 7,928	
Capital Outlay	\$ 59,603	\$ 65,000	\$ 124,603	5
Property and Liability Insurance	\$	\$ 5,600	\$ 5,600	7
Workers Compensation Insurance	\$	\$ 17,000	\$ 17,000	7
	<b>\$ 3,425,845</b>	<b>\$ 213,991</b>	<b>\$ 3,639,836</b>	
Projected Deficit	<b>\$ (26,159)</b>	<b>\$ (96,257)</b>	<b>\$ (122,416)</b>	

- 1 See Exhibit I-4 for notations pertaining to revisions to revenue projections.
- 2 Subsequent to budget passage, the receivership project was approved by Council to accept receivership of blighted properties, rehabilitate, and sell. The intent is for the proceeds from said sales are to cover the legal costs associated with the process. \$30,000 was originally noted as the estimated cost and appropriation. It appears that this amount could reach \$55,000. No corresponding revenue is utilized at this time, as a conservative approach to this project is appropriate.
- 3 Cost of ending furloughs effective September 1. Estimated total cost is \$41,990.
- 4 Savings associated with cafeteria plan contribution ending up lower than originally anticipated at budget passag Estimated savings is \$23,559.
- 5 Project appropriations made in accordance with the \$105,000 received from the County in accordance with the Property Tax Administration settlement.
- 6 As the Federal CHRP grant position remained unfilled, General Fund overtime was required to fill shifts during the period. Projections show that overtime will be approximately \$15K over budget (the resulting total personnel cost for this is approximately \$17.8K). Also professional services have been fully expended as there were 3 background/polygraph/ physical exams associated with attempting to fill the CHRP position.
- 7 Subsequent to budget passage, Workers Compensation, Property, and Liability insurance costs were finalized. Resulting premiums were higher than first anticipated. The amounts have been isolated but will spread across a number of department
- 8 The fence was replaced at the Fire Department (wind damage) and significant vehicle repairs have occurred. An additional \$7K in expenditures is noted.

**CITY OF WILLOWS**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**GENERAL FUND- BY DEPARTMENT**  
**Six Months Ending December 31, 2013**

EXHIBIT I-2

REVENUES	Six Months Ending Dec. 31, 2013 Amount	2013/2014 General Fund Original Budget	Percentage of General Fund Budget Received
Taxes	\$ 1,577,506	\$ 2,957,500	53.3%
Franchise Fees	\$ 62,403	\$ 151,500	41.2%
Licenses and Permits	\$ 33,411	\$ 59,750	55.9%
Interest	\$ 8,497	\$ 15,000	56.6%
Service Fees	\$ 39,802	\$ 163,436	24.4%
Rent	\$ 25,986	\$ 20,000	129.9%
Fines and Forfeitures	\$ 4,862	\$ 32,500	15.0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,752,467</b>	<b>\$ 3,399,686</b>	<b>51.5%</b>

EXPENDITURES BY DEPARTMENT	Six Months Ending Dec. 31, 2013 Amount	2013/2014 General Fund Original Budget	Percentage of General Fund Budget Expended
City Council	\$ 5,860	\$ 16,083	36.4%
City Attorney	\$ 39,871	\$ 15,000	265.8%
City Manager	\$ 91,946	\$ 175,333	52.4%
Finance	\$ 88,963	\$ 178,252	49.9%
Planning	\$ 10,779	\$ 39,583	27.2%
General Office	\$ 71,360	\$ 140,646	50.7%
Civic Center	\$ 15,998	\$ 29,524	54.2%
Building Dept	\$ 52,436	\$ 96,347	54.4%
Police Dept.	\$ 588,623	\$ 1,242,499	47.4%
Engineering	\$ 6,227	\$ 15,000	41.5%
Library	\$ 84,643	\$ 163,282	51.8%
Recreation	\$ 52,246	\$ 99,896	52.3%
Swimming Pool	\$ 25,712	\$ 36,978	69.5%
P&PW	\$ 147,486	\$ 330,415	44.6%
Parks Dept.	\$ 17,274	\$ 33,088	52.2%
Mall Maintenance	\$ 3,669	\$ 8,400	43.7%
Museum Maintenance	\$ 864	\$ 1,750	49.4%
Fire Department	\$ 377,641	\$ 698,326	54.1%
Public Works	\$ 21,686	\$ 37,912	57.2%
Storm Drains	\$ 2,962	\$ 7,928	37.4%
Capital Outlay	\$ 57,667	\$ 59,603	96.8%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,763,913</b>	<b>\$ 3,425,845</b>	<b>51.5%</b>
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ (11,446)</b>	<b>\$ (26,159)</b>	

**CITY OF WILLOWS  
SCHEDULE OF REVENUE AND EXPENSES  
BY EXPENSE CATEGORY  
GENERAL FUND**

EXHIBIT I-3

**Six Months Ending December 31, 2013 and 2012**

REVENUES	Six Months Ending Dec. 31, 2013 Amount	Percentage of Total Revenue	Six Months Ending Dec. 31, 2012 Amount	Percentage of Total Revenue
Taxes	\$ 1,577,506	90.0%	\$ 1,450,663	91.2%
Franchise Fees	\$ 62,403	3.6%	\$ 64,245	4.0%
Licenses and Permits	\$ 33,411	1.9%	\$ 26,898	1.7%
Interest	\$ 8,497	0.5%	\$ 8,563	0.5%
Service Fees/Other	\$ 39,802	2.3%	\$ 27,588	1.7%
Rent	\$ 25,986	1.5%	\$ 7,861	0.5%
Fines and Forfeitures	\$ 4,862	0.3%	\$ 5,632	0.4%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,752,467</b>	<b>100.0%</b>	<b>\$ 1,591,450</b>	<b>100.0%</b>
<b>EXPENDITURES</b>				
Wages-Full Time	\$ 705,341	40.2%	\$ 724,218	41.3%
Employee Benefits	\$ 494,509	28.2%	\$ 479,616	27.4%
Workers Compensation Ins.	\$ 50,696	2.9%	\$ 12,770	0.7%
Professional/Contract Services	\$ 184,893	10.6%	\$ 122,651	7.0%
Insurance, Property & Liability	\$ 77,586	4.4%	\$ 58,347	3.3%
Utilities	\$ 46,490	2.7%	\$ 51,899	3.0%
Capital Outlay	\$ 57,668	3.3%	\$ 59,583	3.4%
Wages-Part Time	\$ 53,207	3.0%	\$ 42,991	2.5%
Special Department	\$ 15,297	0.9%	\$ 7,956	0.5%
Telephone	\$ 8,401	0.5%	\$ 7,681	0.4%
Allowances, Travel & Training	\$ 8,201	0.5%	\$ 7,233	0.4%
Office Expenses	\$ 6,869	0.4%	\$ 5,246	0.3%
Vehicle Maintenance	\$ 13,669	0.8%	\$ 10,290	0.6%
Uniform/Clothing/Safety	\$ 4,182	0.2%	\$ 3,503	0.2%
Fuel	\$ 9,895	0.6%	\$ 7,655	0.4%
Buildings & Grounds	\$ 7,101	0.4%	\$ 5,862	0.3%
Equipment Maintenance	\$ 11,846	0.7%	\$ 8,824	0.5%
Postage	\$ 858	0.0%	\$ 651	0.0%
Dues & Memberships	\$ 1,799	0.1%	\$ 2,381	0.1%
Small Tools	\$ 4,501	0.3%	\$ 2,489	0.1%
Advertising	\$ 902	0.1%	\$ 534	0.0%
Transfers Out		0.0%		0.0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,763,913</b>	<b>100.6%</b>	<b>\$ 1,622,380</b>	<b>92.5%</b>
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ (11,446)</b>	<b>-0.7%</b>	<b>\$ (30,930)</b>	<b>-1.8%</b>

Revenues:	Actual 2012/13 Final	2013/2014		Mid Year Revisor	Projection	Notes
		Projection		At Mid Year	2013/14	
PROPERTY TAX	\$ 742,635	\$ 748,000	\$ 115,000	\$ 863,000	1	
PG&E FRANCHISE	\$ 40,895	\$ 40,000		\$ 40,000		
WATER FRANCHISE	\$ 34,040	\$ 34,000	\$ 4,000	\$ 38,000	2	
CABLE TV FRANCHISE	\$ 23,970	\$ 25,000		\$ 25,000		
GARBAGE FRANCHISE	\$ 52,267	\$ 52,500		\$ 52,500		
SALES TAX	\$ 1,270,590	\$ 1,277,000	\$ (27,000)	\$ 1,250,000	3	
TRANSFER TAX	\$ 4,671	\$ 5,000		\$ 5,000		
OCCUPANCY TAX	\$ 386,226	\$ 444,000		\$ 444,000		
BUSINESS LICENSE	\$ 22,099	\$ 22,500		\$ 22,500		
BUILDING PERMITS	\$ 24,027	\$ 25,000		\$ 25,000		
ENCROACHMENT PERMITS	\$ 6,748	\$ 11,000		\$ 11,000		
FINES & FORFEITURES	\$ 16,102	\$ 30,000		\$ 30,000		
GENERAL INTEREST	\$ 19,262	\$ 15,000		\$ 15,000		
RENTAL OF PROPERTY	\$ 15,812	\$ 15,000	\$ 11,000	\$ 26,000	4	
MOTOR VEHICLE IN LIEU	\$ 470,836	\$ 470,000	\$ 5,000	\$ 475,000	5	
PLANNING FEES	\$ 6,572	\$ 5,000		\$ 5,000		
PLAN CHECK FEES	\$ 5,328	\$ 12,500	\$ 7,500	\$ 20,000	6	
FIRE DEPARTMENT FEES	\$ 37,903	\$ 35,000		\$ 35,000		
POLICE REPORTS	\$ 624	\$ 2,000		\$ 2,000		
SEWER ADMIN FEE	\$ 77,234	\$ 75,000	\$ 2,234	\$ 77,234	7	
OTHER REV & FUNDS	\$ 4,200	\$ 5,000		\$ 5,000		
WEED ABATEMENT	\$ 7,230	\$ 10,000		\$ 10,000		
CAL TRANS STREET SWEEP	\$ 1,968	\$ 3,936		\$ 3,936		
PARKING, AVA & VEH RELEASE	\$ 733	\$ 1,000		\$ 1,000		
SWIM POOL RECEIPTS	\$ 31,726	\$ 20,000		\$ 20,000		
PARK PERMITS	\$ 1,900	\$ 1,250		\$ 1,250		
PUB SAFETY SALES TAX	\$ 15,304	\$ 13,500		\$ 13,500		
BOOKING FEES	\$ 705	\$ 1,500		\$ 1,500		
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 3,321,607</b>	<b>\$ 3,399,686</b>	<b>\$ 117,734</b>	<b>\$ 3,517,420</b>		

Notes

- 1 Property tax administration settlement netted \$105K to the City. Also, first installment of property tax revenue would indicate that revenue may be approximately \$10K greater than original projection.
- 2 Actual water franchise received for 2013-14 was approximately \$38K
- 3 Sales tax revenue through the first six months of 2013-14 indicate a reduction in activity from 2012-13
- 4 The most recent bid for the rice lease was about \$3K per year greater than anticipated, and the lessee paid a full year's installment upon contract agreement.
- 5 Based on first installment, it appears that VLF will project to about \$5K greater than anticipated.
- 6 Several commercial projects have paid a larger plan check fee for third party plan check services. Corresponding expenditure will occur in the Building Department (Department 90)
- 7 Nexis calculation approved by Council in July, 2013 sets this amount at \$77,234.

**PART II**  
**TRANSFER/APPROPRIATION**  
**ITEMS**

City of Willows  
 Items for Appropriation/Transfer Request  
 Based on FY 2013/14 Mid Year Presentation

EXHIBIT II-1

		<u>Appropriation Request</u>
<b>Workers Compensation Insurance</b> -Augment the original General Fund appropriations to match to the actual Workers Compensation Insurance expenditure for the year.	301.4009.VAR	\$ 17,000
<b>Property and Liability Insurance</b> -Augment the original General Fund appropriations to match to the actual Property and Liability Insurance expenditure for the year.	301.4140.VAR	\$ 5,600
<b>Overtime-Police Department</b> Additional appropriation to cover overtime required to maintain service for the balance of the fiscal year.	301.4002.100	\$ 15,000
	301.4008.100	\$ 1,148
	301.4009.100	\$ 1,493
<b>Receivership Program</b> - Augment additional expenditures over the original estimate	301.4122.020	\$ 25,000
<b>Fire Department</b> -Budget augmentation due to higher than anticipated vehicle repair and replacement of perimeter fence	301.4111.150	\$ 3,500
	301.4100.150	\$ 3,500

City of Willows  
Items for Appropriation/Transfer Request  
FY 2013/14

EXHIBIT II-2

Enterprise and Special Revenue Funds

Appropriation  
Request

**Sewer Enterprise Fund-** Original utility cost estimate was based on the first year of operation of the solar facility. An extended period of non-charge occurred in that period, leaving the cost estimate incorrect for a full 12 months of operation. An additional \$25K in cost allocation will more closely reflect the cost of usage.

318.4080.180 \$ 25,000

**PART III  
EXPENDITURE REPORTS  
BY DEPARTMENT**

DEPT #: 010

Name: CITY COUNCIL

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4004 GENERAL SALARIES TEMP	675.00	0	-675	-999	3,982.50	8,100	4,118	51
301 4008 GENERAL SOCIAL SECURITY	51.65	0	-52	-999	304.74	620	315	51
301 4009 GENERAL WORKERS COMP.	0.00	0	0		295.82	487	191	39
301 4030 GENERAL SPEC.DEPT.EXP.	85.53	0	-86	-999	368.32	1,100	732	67
301 4140 GENERAL INSURANCE	0.00	0	0		908.58	881	-28	-3
301 4150 GENERAL TRAV. & MEETING	0.00	0	0		0.00	300	300	100
301 4160 GENERAL DUES MEMBERSHIP	0.00	0	0		0.00	4,550	4,550	100
Total Expense ----->	812.18	0	-812	-999	5,859.96	16,038	10,178	63
DEPT TOTAL	-812.18	0	812	999	-5,859.96	-16,038	-10,178	63

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 020

Name: CITY ATTORNEY

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4120 GENERAL PROF. SERVICES	1,698.82	0	-1,700	-999	6,813.11	15,000	8,187	55
301 4122 GENERAL PROF. SERVICES	0.00	0	0		33,057.50	25,000	-8,058	-32
Total Expense ----->	1,699.82	0	-1,700	-999	39,870.61	40,000	129	
DEPT TOTAL	-1,699.82	0	1,700	999	-39,870.61	-40,000	-129	

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 030

Name: CITY MANAGER

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	10,297.80	0	-10,298	-999	50,459.40	103,943	53,484	51
301 4006 GENERAL PERS	2,070.94	0	-2,071	-999	12,602.40	30,700	18,098	59
301 4007 GENERAL HEALTH INSUR.	2,704.31	0	-2,704	-999	16,204.36	32,057	15,853	49
301 4008 GENERAL SOCIAL SECURITY	843.79	0	-844	-999	4,196.19	7,679	3,483	45
301 4009 GENERAL WORKERS COMP.	0.00	0	0		2,685.10	4,420	1,735	39
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		30.90	63	32	51
301 4030 GENERAL SPEC. DEPT. EXP.	34.40	0	-34	-999	34.40	500	466	93
301 4071 GENERAL TELEPHONE EXP.	0.00	0	0		0.00	25	25	100
301 4110 GENERAL VEHICLE ALLOW.	300.00	0	-300	-999	1,800.00	3,600	1,800	50
301 4120 GENERAL PROF. SERVICES	0.00	0	0		3,933.00	4,000	67	2
Total Expense ----->	16,251.24	0	-16,251	-999	91,945.75	186,987	95,041	51
DEPT TOTAL	-16,251.24	0	16,251	999	-91,945.75	-186,987	-95,041	51

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 050

Name: FINANCE

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	10,434.20	0	-10,434	-999	53,096.60	109,179	56,082	51
301 4004 GENERAL SALARIES TEMP	0.00	0	0		838.69	2,500	1,661	66
301 4006 GENERAL PERS	2,211.24	0	-2,211	-999	13,369.64	32,201	18,831	58
301 4007 GENERAL HEALTH INSUR.	1,213.15	0	-1,213	-999	7,518.65	14,838	7,319	49
301 4008 GENERAL SOCIAL SECURITY	820.40	0	-820	-999	4,259.20	8,635	4,376	51
301 4009 GENERAL WORKERS COMP.	0.00	0	0		3,111.74	5,118	2,006	39
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		61.80	126	64	51
301 4110 GENERAL VEHICLE ALLOW.	0.00	0	0		0.00	200	200	100
301 4115 GENERAL EQUIP. MAINT.	0.00	0	0		0.00	250	250	100
301 4130 GENERAL CONT.SERV.	1,019.00	0	-1,019	-999	6,707.48	17,000	10,293	61
Total Expense ----->	15,697.99	0	-15,698	-999	88,963.80	190,047	101,083	53
DEPT TOTAL	-15,697.99	0	15,698	999	-88,963.80	-190,047	-101,083	53

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 060

Name: PLANNING

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4004 GENERAL SALARIES TEMP	0.00	0	0		0.00	4,500	4,500	100
301 4008 GENERAL SOCIAL SECURITY	0.00	0	0		0.00	344	344	100
301 4009 GENERAL WORKERS COMP.	0.00	0	0		0.00	239	239	100
301 4021 GENERAL POSTAGE EXPENSE	0.00	0	0		34.96	400	365	91
301 4030 GENERAL SPEC.DEPT.EXP.	34.40	0	-34	-999	34.40	600	566	94
301 4060 GENERAL ADVERTISING	94.50	0	-95	-999	243.00	500	257	51
301 4120 GENERAL PROF. SERVICES	0.00	0	0		10,466.75	28,000	17,533	63
301 4150 GENERAL TRAV. & MEETING	0.00	0	0		0.00	5,000	5,000	100
Total Expense ----->	128.90	0	-129	-999	10,779.11	39,583	28,804	73
DEPT TOTAL	-128.90	0	129	999	-10,779.11	-39,583	-28,804	73

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 070

Name: GENERAL OFFICE

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	3,461.00	0	-3,461	-999	20,073.80	41,559	21,485	52
301 4006 GENERAL PERS	854.30	0	-854	-999	5,192.64	12,246	7,053	58
301 4007 GENERAL HEALTH INSUR.	1,913.95	0	-1,914	-999	12,055.20	23,573	11,518	49
301 4008 GENERAL SOCIAL SECURITY	229.86	0	-230	-999	1,326.20	2,914	1,588	54
301 4009 GENERAL WORKERS COMP.	0.00	0	0		1,399.45	2,303	904	39
301 4013 GENERAL UNEMPLOY. INS.	0.00	0	0		0.00	600	600	100
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		30.90	62	31	50
301 4020 GENERAL OFFICE EXPENSE	814.97	0	-815	-999	3,406.98	5,000	1,593	32
301 4021 GENERAL POSTAGE EXPENSE	-56.84	0	57	999	292.05	3,000	2,708	90
301 4060 GENERAL ADVERTISING	0.00	0	0		658.80	1,500	841	56
301 4071 GENERAL TELEPHONE EXP.	198.04	0	-198	-999	2,715.17	5,000	2,285	46
301 4110 GENERAL VEHICLE ALLOW.	132.21	0	-132	-999	132.21	300	168	56
301 4115 GENERAL EQUIP. MAINT.	345.03	0	-345	-999	1,616.52	4,800	3,183	66
301 4120 GENERAL PROF. SERVICES	2,383.36	0	-2,383	-999	13,843.68	32,500	18,656	57
301 4140 GENERAL INSURANCE	0.00	0	0		8,616.56	7,410	-1,207	-16
Total Expense ----->	10,275.88	0	-10,276	-999	71,360.16	142,767	71,407	50
DEPT TOTAL	-10,275.88	0	10,276	999	-71,360.16	-142,767	-71,407	50

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 075

Name: COMM.ACTIVITIES

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	Var
330 4030 PROG. INCOME SPEC.DEPT.EXP.	457.53	0	-458	-999	1,245.93	4,000	2,754	69
330 4120 PROG. INCOME PROF. SERVICES	-135.00	0	135	999	0.00	0	0	
330 5733 PROG. INCOME LAFCO	7,448.00	0	-7,448	-999	7,448.00	7,448	0	
333 5734 ECON. DEV. ECON. DEV.	0.00	0	0		199.50	10,000	9,801	98
333 5735 ECON. DEV. TRI-CO.ECON.DEV	0.00	0	0		5,000.00	5,000	0	
333 5760 ECON. DEV. COMMUNITY PROM.	0.00	0	0		2,107.43	10,000	7,893	79
Total Expense ----->	7,770.53	0	-7,771	-999	16,000.86	36,448	20,447	56
DEPT TOTAL	-7,770.53	0	7,771	999	-16,000.86	-36,448	-20,447	56

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 080

Name: CIVIC CENTER

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	Var
301 4004 GENERAL SALARIES TEMP	513.04	0	-513	-999	3,533.20	7,800	4,267	55
301 4008 GENERAL SOCIAL SECURITY	39.24	0	-39	-999	270.28	597	327	55
301 4009 GENERAL WORKERS COMP.	0.00	0	0		250.30	412	162	39
301 4030 GENERAL SPEC.DEPT.EXP.	0.00	0	0		222.91	750	527	70
301 4040 GENERAL SMALL TOOLS	0.00	0	0		114.31	200	86	43
301 4080 GENERAL P.G. & E.	1,028.34	0	-1,028	-999	7,662.23	11,500	3,838	33
301 4081 GENERAL WATER EXPENSE	236.55	0	-237	-999	1,269.50	2,665	1,396	52
301 4100 GENERAL BUILDING MAINT	245.71	0	-246	-999	2,675.06	15,600	12,925	83
Total Expense ----->	2,062.88	0	-2,063	-999	15,997.79	39,524	23,526	60
DEPT TOTAL	-2,062.88	0	2,063	999	-15,997.79	-39,524	-23,526	60

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 090

Name: BUILDING DEPT

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	5,080.00	0	-5,080	-999	29,464.00	59,944	30,480	51
301 4006 GENERAL PERS	1,255.78	0	-1,256	-999	7,664.50	17,684	10,020	57
301 4007 GENERAL HEALTH INSUR.	481.00	0	-481	-999	2,886.00	5,772	2,886	50
301 4008 GENERAL SOCIAL SECURITY	421.62	0	-422	-999	2,452.00	4,596	2,144	47
301 4009 GENERAL WORKERS COMP.	0.00	0	0		1,302.72	2,145	842	39
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		30.90	62	31	50
301 4020 GENERAL OFFICE EXPENSE	0.00	0	0		80.77	100	19	19
301 4021 GENERAL POSTAGE EXPENSE	0.00	0	0		6.12	50	44	88
301 4030 GENERAL SPEC. DEPT. EXP.	0.00	0	0		2,182.30	3,000	818	27
301 4040 GENERAL SMALL TOOLS	0.00	0	0		0.00	100	100	100
301 4050 GENERAL CLOTHING EXP.	0.00	0	0		107.50	430	323	75
301 4071 GENERAL TELEPHONE EXP.	103.51	0	-104	-999	258.80	700	441	63
301 4111 GENERAL VEHICLE MAINT.	0.00	0	0		17.03	300	283	94
301 4113 GENERAL VEH MAINT GAS	71.07	0	-71	-999	175.94	1,000	824	82
301 4120 GENERAL PROF. SERVICES	2,363.77	0	-2,364	-999	3,635.77	4,500	864	19
301 4140 GENERAL INSURANCE	0.00	0	0		1,952.08	1,679	-273	-16
301 4150 GENERAL TRAV. & MEETING	119.33	0	-119	-999	219.33	800	581	73
301 4160 GENERAL DUES MEMBERSHIP	0.00	0	0		0.00	250	250	100
Total Expense ----->	9,896.08	0	-9,896	-999	52,435.76	103,112	50,676	49
DEPT TOTAL	-9,896.08	0	9,896	999	-52,435.76	-103,112	-50,676	49

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 100

Name: POLICE DEPT

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	38,850.11	0	-38,850	-999	234,873.05	469,342	234,469	50
376 4001 SLESF SALARIES	11,802.25	0	-11,802	-999	23,604.50	47,209	23,605	50
378 4001 CHRP GRANT SALARIES	0.00	0	0		0.00	27,657	27,657	100
301 4002 GENERAL OVERTIME	2,304.60	0	-2,305	-999	33,857.51	40,775	6,917	17
376 4002 SLESF OVERTIME	579.74	0	-580	-999	1,118.24	2,154	1,036	48
387 4002 OTS-AVOID THE 5 OVERTIME	0.00	0	0		579.74	5,000	4,420	88
389 4002 AB 109 OVERTIME OVERTIME	2,497.75	0	-2,498	-999	4,995.50	9,991	4,996	50
301 4004 GENERAL SALARIES TEMP	384.00	0	-384	-999	1,760.00	4,000	2,240	56
301 4005 GENERAL HOLIDAY PAY	0.00	0	0		22,039.00	26,673	4,634	17
301 4006 GENERAL PERS	11,112.61	0	-11,113	-999	95,095.76	195,324	100,228	51
376 4006 SLESF PERS	4,971.50	0	-4,972	-999	9,943.00	19,886	9,943	50
378 4006 CHRP GRANT PERS	0.00	0	0		0.00	3,702	3,702	100
301 4007 GENERAL HEALTH INSUR.	9,613.09	0	-9,613	-999	82,832.08	161,483	78,651	49
376 4007 SLESF HEALTH INSUR.	5,624.25	0	-5,624	-999	11,248.50	22,617	11,369	50
378 4007 CHRP GRANT HEALTH INSUR.	0.00	0	0		0.00	24,928	24,928	100
301 4008 GENERAL SOCIAL SECURITY	3,407.07	0	-3,407	-999	22,618.51	41,690	19,071	46
376 4008 SLESF SOCIAL SECURITY	902.75	0	-903	-999	1,805.50	3,611	1,806	50
378 4008 CHRP GRANT SOCIAL SECURITY	0.00	0	0		0.00	2,116	2,116	100
387 4008 OTS-AVOID THE 5 SOCIAL SECUR	0.00	0	0		44.35	383	339	88
389 4008 AB 109 OVERTIME SOCIAL SECUR	0.00	0	0		191.00	764	573	75
301 4009 GENERAL WORKERS COMP.	0.00	0	0		19,944.76	30,204	10,259	34
378 4009 CHRP GRANT WORKERS COMP.	0.00	0	0		0.00	2,627	2,627	100
301 4013 GENERAL UNEMPLOY. INS.	0.00	0	0		0.00	2,000	2,000	100
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		195.10	567	372	66
376 4014 SLESF LIFE INSURANCE	0.00	0	0		31.50	63	32	50
301 4020 GENERAL OFFICE EXPENSE	542.75	0	-543	-999	1,418.06	3,700	2,282	62
301 4021 GENERAL POSTAGE EXPENSE	175.54	0	-176	-999	248.92	500	251	50
301 4030 GENERAL SPEC.DEPT.EXP.	0.00	0	0		1,235.36	5,500	4,265	78
376 4030 SLESF SPEC.DEPT.EXP.	0.00	0	0		0.00	3,600	3,600	100
301 4050 GENERAL CLOTHING EXP.	0.00	0	0		1,926.90	10,674	8,747	82
376 4050 SLESF CLOTHING EXP.	0.00	0	0		215.00	860	645	75
395 4050 OJP-POLICE VEST CLOTHING EXP	0.00	0	0		859.95	2,934	2,074	71
301 4071 GENERAL TELEPHONE EXP.	761.31	0	-761	-999	2,162.92	5,000	2,837	57
301 4115 GENERAL EQUIP. MAINT.	385.51	0	-386	-999	2,931.43	5,000	2,069	41
301 4120 GENERAL PROF. SERVICES	0.00	0	0		2,139.74	4,000	1,860	47
301 4130 GENERAL CONT.SERV.	0.00	0	0		6,432.64	9,000	2,567	29
301 4131 GENERAL CONT. SERV.	0.00	0	0		13,142.00	52,500	39,358	75
301 4132 GENERAL CONT. SERV.	1,939.58	0	-1,940	-999	26,322.41	62,000	35,678	58
301 4133 GENERAL CONT.SVC.DISPAT	0.00	0	0		0.00	88,375	88,375	100
301 4140 GENERAL INSURANCE	0.00	0	0		16,491.15	13,740	-2,751	-20
301 4150 GENERAL TRAV. & MEETING	3,168.99	0	-3,169	-999	561.16	2,000	1,439	72
301 4160 GENERAL DUES MEMBERSHIP	45.00	0	-45	-999	395.00	500	105	21
301 4835 GENERAL BOOKING FEES	-3,232.40	0	3,232	999	0.00	6,500	6,500	100
Total Expense ----->	95,836.00	0	-95,836	-999	643,260.24	1,421,149	777,889	55
DEPT TOTAL	-95,836.00	0	95,836	999	-643,260.24	-1,421,149	-777,889	55

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 110

Name: ENGINEERING

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4120 GENERAL PROF. SERVICES	0.00	0	0		6,227.22	15,000	8,773	58
317 4120 GAS TAX 2107.5 PROF. SERVICE	0.00	0	0		0.00	2,000	2,000	100
Total Expense ----->	0.00	0	0		6,227.22	17,000	10,773	63
DEPT TOTAL	0.00	0	0		-6,227.22	-17,000	-10,773	63

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 120		Name: LIBRARY							
Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var	
301 4001	GENERAL SALARIES	-4,355.25	0	4,355	999	1,430.50	3,869	2,439	63
338 4001	COUNTY LIBRARY SALARIES	6,969.25	0	-6,969	-999	13,938.50	27,877	13,939	50
301 4004	GENERAL SALARIES TEMP	1,523.57	0	-1,524	-999	17,460.99	39,276	21,815	56
338 4004	COUNTY LIBRARY SALARIES TEMP	1,965.25	0	-1,965	-999	3,930.50	7,861	3,931	50
301 4006	GENERAL PERS	220.80	0	-221	-999	3,036.55	7,237	4,200	58
338 4006	COUNTY LIBRARY PERS	448.25	0	-448	-999	896.50	1,793	897	50
301 4007	GENERAL HEALTH INSUR.	-747.75	0	748	999	428.50	857	429	50
338 4007	COUNTY LIBRARY HEALTH INSUR.	1,228.75	0	-1,229	-999	2,457.50	4,915	2,458	50
301 4008	GENERAL SOCIAL SECURITY	-136.57	0	137	999	1,752.46	3,915	2,163	55
338 4008	COUNTY LIBRARY SOCIAL SECURI	640.25	0	-640	-999	1,280.50	2,561	1,281	50
301 4009	GENERAL WORKERS COMP.	0.00	0	0		4,568.00	7,519	2,951	39
301 4013	GENERAL UNEMPLOY. INS.	0.00	0	0		2,625.00	450	-2,175	-483
301 4014	GENERAL LIFE INSURANCE	0.00	0	0		118.45	62	-56	-91
301 4020	GENERAL OFFICE EXPENSE	305.28	0	-305	-999	1,454.59	3,400	1,945	57
301 4021	GENERAL POSTAGE EXPENSE	11.70	0	-12	-999	250.19	600	350	58
301 4030	GENERAL SPEC.DEPT.EXP.	0.00	0	0		0.00	1,500	1,500	100
352 4030	CLSA DELIVERY SPEC.DEPT.EXP.	273.24	0	-273	-999	701.11	4,624	3,923	85
359 4030	LIT PASSTHROUGH SPEC.DEPT.EX	0.00	0	0		24,108.00	37,024	12,916	35
301 4060	GENERAL ADVERTISING	-19.00	0	19	999	0.00	0	0	
301 4071	GENERAL TELEPHONE EXP.	141.39	0	-141	-999	878.73	2,500	1,621	65
301 4080	GENERAL P.G. & E.	935.23	0	-935	-999	6,670.08	10,000	3,330	33
301 4115	GENERAL EQUIP. MAINT.	100.00	0	-100	-999	100.00	1,400	1,300	93
301 4130	GENERAL CONT.SERV.	14,670.00	0	-14,670	-999	34,525.94	67,000	32,474	48
301 4140	GENERAL INSURANCE	0.00	0	0		9,342.78	8,035	-1,308	-16
301 4150	GENERAL TRAV. & MEETING	0.00	0	0		0.00	75	75	100
301 4160	GENERAL DUES MEMBERSHIP	0.00	0	0		0.00	100	100	100
202 4933	LOST & DAMAGED NEW PRINT MAT	0.00	0	0		2,233.00	2,233	0	
301 4933	GENERAL NEW PRINT MAT.	-2,746.26	0	2,746	999	0.00	4,000	4,000	100
338 4933	COUNTY LIBRARY NEW PRINT MAT	4,140.12	0	-4,140	-999	4,470.10	5,447	977	18
Total Expense ----->		25,568.25	0	-25,568	-999	138,658.47	256,130	117,472	46
DEPT TOTAL		-25,568.25	0	25,568	999	-138,658.47	-256,130	-117,472	46

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 121		Name: BAYLISS LIBRARY								
Expense Description		Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var	
338 4004	COUNTY LIBRARY SALARIES TEMP	213.98	0	-214	-999	1,662.46	3,900	2,238	57	
338 4008	COUNTY LIBRARY SOCIAL SECURI	16.36	0	-16	-999	127.14	298	171	57	
338 4009	COUNTY LIBRARY WORKERS COMP.	0.00	0	0		44.00	88	44	50	
338 4030	COUNTY LIBRARY SPEC.DEPT.EXP	12.73	0	-13	-999	358.81	379	20	5	
338 4071	COUNTY LIBRARY TELEPHONE EXP	28.56	0	-29	-999	144.42	625	481	77	
338 4080	COUNTY LIBRARY P.G. & E.	89.56	0	-90	-999	675.07	1,250	575	46	
Total Expense ----->		361.19	0	-361	-999	3,011.90	6,540	3,528	54	
DEPT TOTAL		-361.19	0	361	999	-3,011.90	-6,540	-3,528	54	

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 122

Name: ELK CREEK LIB.

Expense Description	Current Actual	Current Budget	Variance	Var	Year To Date Actual	Total Annual Budget	Variance	Var
338 4004 COUNTY LIBRARY SALARIES TEMP	411.50	0	-412	-999	1,876.44	3,964	2,088	53
338 4008 COUNTY LIBRARY SOCIAL SECURI	31.48	0	-31	-999	143.51	303	159	53
338 4009 COUNTY LIBRARY WORKERS COMP.	0.00	0	0		44.50	89	45	50
338 4030 COUNTY LIBRARY SPEC.DEPT.EXP	55.08	0	-55	-999	283.30	689	406	59
338 4071 COUNTY LIBRARY TELEPHONE EXP	30.64	0	-31	-999	153.60	620	466	75
338 4135 COUNTY LIBRARY RENT	250.00	0	-250	-999	1,500.00	3,000	1,500	50
Total Expense ----->	778.70	0	-779	-999	4,001.35	8,665	4,664	54
DEPT TOTAL	-778.70	0	779	999	-4,001.35	-8,665	-4,664	54

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 130		Name: RECREATION							
Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var	
301 4001 GENERAL SALARIES	4,610.00	0	-4,610	-999	52,428.14	56,384	3,956	7	
239 4004 JUMP START SALARIES TEMP	0.00	0	0		3,675.00	3,820	145	4	
301 4004 GENERAL SALARIES TEMP	532.50	0	-533	-999	3,067.50	4,800	1,733	36	
322 4004 REC. REIMB. SALARIES TEMP	0.00	0	0		2,720.00	9,000	6,280	70	
323 4004 REC CULTURAL SALARIES TEMP	225.00	0	-225	-999	637.50	2,500	1,863	75	
301 4006 GENERAL PERS	1,139.24	0	-1,139	-999	7,193.56	16,126	8,932	55	
301 4007 GENERAL HEALTH INSUR.	774.12	0	-774	-999	4,672.51	9,588	4,915	51	
239 4008 JUMP START SOCIAL SECURITY	0.00	0	0		281.12	292	11	4	
301 4008 GENERAL SOCIAL SECURITY	396.17	0	-396	-999	4,261.97	4,681	419	9	
322 4008 REC. REIMB. SOCIAL SECURITY	0.00	0	0		208.09	689	481	70	
323 4008 REC CULTURAL SOCIAL SECURITY	17.21	0	-17	-999	48.77	191	142	74	
239 4009 JUMP START WORKERS COMP.	0.00	0	0		0.00	387	387	100	
301 4009 GENERAL WORKERS COMP.	0.00	0	0		1,979.68	2,489	509	20	
322 4009 REC. REIMB. WORKERS COMP.	0.00	0	0		0.00	383	383	100	
301 4013 GENERAL UNEMPLOY. INS.	0.00	0	0		0.00	500	500	100	
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		30.90	63	32	51	
322 4021 REC. REIMB. POSTAGE EXPENSE	1.84	0	-2	-999	3.68	200	196	98	
239 4030 JUMP START SPEC.DEPT.EXP.	0.00	0	0		584.62	1,801	1,216	68	
322 4030 REC. REIMB. SPEC.DEPT.EXP.	264.65	0	-265	-999	4,145.53	6,500	2,354	36	
323 4030 REC CULTURAL SPEC.DEPT.EXP.	0.00	0	0		0.00	1,000	1,000	100	
301 4071 GENERAL TELEPHONE EXP.	38.70	0	-39	-999	126.30	750	624	83	
301 4110 GENERAL VEHICLE ALLOW.	200.00	0	-200	-999	1,200.00	2,400	1,200	50	
322 4120 REC. REIMB. PROF. SERVICES	0.00	0	0		40.00	500	460	92	
301 4140 GENERAL INSURANCE	0.00	0	0		1,707.12	1,468	-239	-16	
301 4150 GENERAL TRAV. & MEETING	0.00	0	0		176.51	200	23	12	
301 4160 GENERAL DUES MEMBERSHIP	0.00	0	0		170.00	175	5	3	
Total Expense ----->	8,199.43	0	-8,199	-999	89,358.50	126,887	37,529	30	
DEPT TOTAL	-8,199.43	0	8,199	999	-89,358.50	-126,887	-37,529	30	

52,428.14  
 64,590.36

\* NOTE: DEPT Total = Revenue - Expense

① Vacation cashout due to  
 excess of 360 hrs

24,768.14

52,428.14  
(24,768.14)

27,660

DEPT #: 135

Name: SWIM POOL

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4004 GENERAL SALARIES TEMP	0.00	0	0		9,034.10	14,500	5,466	38
301 4008 GENERAL SOCIAL SECURITY	0.00	0	0		691.08	1,109	418	38
301 4009 GENERAL WORKERS COMP.	0.00	0	0		375.46	618	243	39
301 4020 GENERAL OFFICE EXPENSE	0.00	0	0		0.00	100	100	100
301 4030 GENERAL SPEC.DEPT.EXP.	0.00	0	0		3,103.84	3,000	-104	-3
301 4050 GENERAL CLOTHING EXP.	0.00	0	0		72.03	150	78	52
301 4060 GENERAL ADVERTISING	0.00	0	0		0.00	550	550	100
301 4071 GENERAL TELEPHONE EXP.	14.45	0	-14	-999	72.95	200	127	64
301 4080 GENERAL P.G. & E.	21.69	0	-22	-999	3,637.16	4,000	363	9
301 4081 GENERAL WATER EXPENSE	175.45	0	-175	-999	1,857.76	4,000	2,142	54
301 4100 GENERAL BUILDING MAINT	0.00	0	0		73.06	400	327	82
301 4115 GENERAL EQUIP. MAINT.	0.00	0	0		1,729.37	1,000	-729	-73
301 4120 GENERAL PROF. SERVICES	0.00	0	0		3,450.00	5,600	2,150	38
301 4140 GENERAL INSURANCE	0.00	0	0		673.36	584	-89	-15
301 4150 GENERAL TRAV. & MEETING	0.00	0	0		942.00	760	-182	-24
301 5132 GENERAL FIRST AID	0.00	0	0		0.00	300	300	100
Total Expense ----->	211.59	0	-212	-999	25,712.17	36,871	11,159	30
DEPT TOTAL	-211.59	0	212	999	-25,712.17	-36,871	-11,159	30

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 138

Name: PARKS/PUB. WKS

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4001 GENERAL SALARIES	7,366.75	0	-7,367	-999	59,983.12	115,251	55,268	48
316 4001 GAS TAX 2107 SALARIES	5,135.25	0	-5,135	-999	10,270.50	20,541	10,271	50
301 4002 GENERAL OVERTIME	259.47	0	-259	-999	752.87	5,200	4,447	86
301 4004 GENERAL SALARIES TEMP	1,110.00	0	-1,110	-999	10,545.00	27,965	17,420	62
301 4006 GENERAL PERS	2,549.27	0	-2,549	-999	16,710.66	37,469	20,758	55
316 4006 GAS TAX 2107 PERS	325.25	0	-325	-999	650.50	1,301	651	50
301 4007 GENERAL HEALTH INSUR.	4,144.28	0	-4,144	-999	30,980.93	58,209	27,228	47
316 4007 GAS TAX 2107 HEALTH INSUR.	1,267.25	0	-1,267	-999	2,534.50	5,069	2,535	50
301 4008 GENERAL SOCIAL SECURITY	691.36	0	-691	-999	5,461.76	11,159	5,697	51
316 4008 GAS TAX 2107 SOCIAL SECURITY	381.50	0	-382	-999	763.00	1,526	763	50
301 4009 GENERAL WORKERS COMP.	0.00	0	0		7,723.16	10,561	2,838	27
316 4009 GAS TAX 2107 WORKERS COMP.	0.00	0	0		818.50	1,637	819	50
301 4013 GENERAL UNEMPLOY. INS.	0.00	0	0		0.00	5,000	5,000	100
365 4013 TANF ARRA EMPL. UNEMPLOY. IN	0.00	0	0		532.00	2,399	1,867	78
301 4014 GENERAL LIFE INSURANCE	0.00	0	0		257.50	189	-69	-36
301 4020 GENERAL OFFICE EXPENSE	1.84	0	-2	-999	225.61	800	574	72
301 4040 GENERAL SMALL TOOLS	32.97	0	-33	-999	295.25	1,000	705	70
301 4050 GENERAL CLOTHING EXP.	53.68	0	-54	-999	539.28	4,000	3,461	87
301 4051 GENERAL SAFETY SUPPLIES	0.00	0	0		676.32	1,500	824	55
301 4090 GENERAL EQUIP. RENTAL	0.00	0	0		0.00	1,000	1,000	100
301 4111 GENERAL VEHICLE MAINT.	257.04	0	-257	-999	3,563.19	12,000	8,437	70
301 4112 GENERAL VEH MAINT TIRES	0.00	0	0		0.00	2,500	2,500	100
301 4113 GENERAL VEH MAINT GAS	-3,111.33	0	3,111	999	5,634.65	20,000	14,365	72
301 4115 GENERAL EQUIP. MAINT.	353.39	0	-353	-999	1,436.88	3,000	1,563	52
301 4120 GENERAL PROF. SERVICES	232.20	0	-232	-999	418.20	2,000	1,582	79
301 4134 GENERAL CON.SER.TREE	0.00	0	0		0.00	3,500	3,500	100
301 4150 GENERAL TRAV. & MEETING	0.00	0	0		54.73	2,000	1,945	97
301 4160 GENERAL DUES MEMBERSHIP	0.00	0	0		179.00	600	421	70
301 5430 GENERAL PUB. WKS. TOOL	200.00	0	-200	-999	1,200.00	2,400	1,200	50
301 5436 GENERAL GARAGE SUPPLIES	53.24	0	-53	-999	847.62	1,200	352	29
301 5437 GENERAL FIRST AID	0.00	0	0		0.00	100	100	100
Total Expense ----->	21,303.41	0	-21,303	-999	163,054.73	361,076	198,021	55
DEPT TOTAL	-21,303.41	0	21,303	999	-163,054.73	-361,076	-198,021	55

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 140

Name: PARKS DEPT

Expense Description	Current Actual	Current Budget	Variance	Var	Year To Date Actual	Total Annual Budget	Variance	Var
301 4030 GENERAL SPEC.DEPT.EXP.	531.44	0	-531	-999	2,321.95	9,000	6,678	74
366 4030 CA RECYCLE GRNT SPEC.DEPT.EX	130.40	0	-130	-999	320.71	3,500	3,179	91
301 4071 GENERAL TELEPHONE EXP.	16.27	0	-16	-999	80.91	300	219	73
301 4080 GENERAL P.G. & E.	1,122.26	0	-1,122	-999	6,936.00	8,000	1,064	13
301 4081 GENERAL WATER EXPENSE	486.03	0	-486	-999	2,476.05	7,800	5,324	68
301 4100 GENERAL BUILDING MAINT	0.00	0	0		73.00	1,000	927	93
301 4115 GENERAL EQUIP. MAINT.	-141.05	0	141	999	0.00	0	0	
301 4120 GENERAL PROF. SERVICES	0.00	0	0		0.00	1,000	1,000	100
301 4130 GENERAL CONT.SERV.	0.00	0	0		0.00	500	500	100
301 4140 GENERAL INSURANCE	0.00	0	0		5,385.75	4,631	-755	-16
Total Expense ----->	2,145.35	0	-2,145	-999	17,594.37	35,731	18,137	51
DEPT TOTAL	-2,145.35	0	2,145	999	-17,594.37	-35,731	-18,137	51

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 145

Name: MALL MAINT.

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4030 GENERAL SPEC.DEPT.EXP.	0.00	0	0		711.24	1,000	289	29
301 4080 GENERAL P.G. & E.	128.96	0	-129	-999	546.43	3,000	2,454	82
301 4081 GENERAL WATER EXPENSE	364.46	0	-364	-999	2,411.31	4,400	1,989	45
Total Expense ----->	493.42	0	-493	-999	3,668.98	8,400	4,731	56
DEPT TOTAL	-493.42	0	493	999	-3,668.98	-8,400	-4,731	56

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 146

Name: MUSEUM MAINT.

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4081 GENERAL WATER EXPENSE	147.14	0	-147	-999	842.29	1,000	158	16
301 4100 GENERAL BUILDING MAINT	0.00	0	0		21.50	750	729	97
Total Expense ----->	147.14	0	-147	-999	863.79	1,750	886	51
DEPT TOTAL	-147.14	0	147	999	-863.79	-1,750	-886	51

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 150		Name: FIRE DEPARTMENT							
Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var	
301 4001	GENERAL SALARIES	26,400.00	0	-26,400	-999	147,898.19	280,275	132,377	47
301 4002	GENERAL OVERTIME	3,625.85	0	-3,626	-999	16,073.13	21,425	5,352	25
301 4004	GENERAL SALARIES TEMP	1,307.46	0	-1,307	-999	2,985.36	5,000	2,015	40
301 4005	GENERAL HOLIDAY PAY	-1,307.46	0	1,307	999	7,946.64	6,623	-1,324	-20
301 4006	GENERAL PERS	9,844.98	0	-9,845	-999	62,682.33	128,693	66,011	51
301 4007	GENERAL HEALTH INSUR.	8,188.88	0	-8,189	-999	47,989.98	92,477	44,487	48
301 4008	GENERAL SOCIAL SECURITY	2,440.66	0	-2,441	-999	14,262.80	25,048	10,785	43
301 4009	GENERAL WORKERS COMP.	0.00	0	0	0	7,059.74	11,621	4,561	39
301 4010	GENERAL CALL BACK	624.35	0	-624	-999	4,013.13	20,425	16,412	80
301 4013	GENERAL UNEMPLOY. INS.	0.00	0	0	0	0.00	1,000	1,000	100
301 4014	GENERAL LIFE INSURANCE	0.00	0	0	0	154.50	315	161	51
301 4020	GENERAL OFFICE EXPENSE	105.35	0	-105	-999	283.23	1,700	1,417	83
301 4021	GENERAL POSTAGE EXPENSE	0.92	0	-1	-999	25.37	200	175	87
301 4030	GENERAL SPEC. DEPT. EXP.	41.10	0	-41	-999	892.95	4,000	3,107	78
301 4040	GENERAL SMALL TOOLS	931.63	0	-932	-999	2,891.88	4,100	1,208	29
301 4050	GENERAL CLOTHING EXP.	0.00	0	0	0	860.00	3,440	2,580	75
301 4071	GENERAL TELEPHONE EXP.	475.34	0	-475	-999	1,724.64	4,000	2,275	57
301 4080	GENERAL P.G. & E.	1,080.45	0	-1,080	-999	7,967.23	12,700	4,733	37
301 4081	GENERAL WATER EXPENSE	95.98	0	-96	-999	481.51	1,235	753	61
301 4100	GENERAL BUILDING MAINT	901.82	0	-902	-999	3,678.40	16,500	12,822	78
301 4111	GENERAL VEHICLE MAINT.	1,420.60	0	-1,421	-999	9,241.34	10,000	759	8
301 4113	GENERAL VEH MAINT GAS	817.93	0	-818	-999	4,084.81	8,125	4,040	50
301 4115	GENERAL EQUIP. MAINT.	395.94	0	-396	-999	4,012.10	7,000	2,988	43
301 4120	GENERAL PROF. SERVICES	0.00	0	0	0	7,449.72	100	-7,350	-999
301 4130	GENERAL CONT. SERV.	0.00	0	0	0	6,019.84	10,000	3,980	40
301 4140	GENERAL INSURANCE	0.00	0	0	0	17,071.55	16,432	-640	-4
301 4150	GENERAL TRAV. & MEETING	2,042.70	0	-2,043	-999	3,115.45	5,000	1,885	38
301 4160	GENERAL DUES MEMBERSHIP	232.00	0	-232	-999	1,055.15	1,500	445	30
301 5306	GENERAL P.E.R.S.	3,733.33	0	-3,733	-999	3,733.33	4,000	267	7
301 5436	GENERAL GARAGE SUPPLIES	-3,733.33	0	3,733	999	0.00	0	0	0
Total Expense ----->		59,666.48	0	-59,666	-999	385,654.30	702,934	317,280	45
DEPT TOTAL		-59,666.48	0	59,666	999	-385,654.30	-702,934	-317,280	45

(8012.65)  
 377,641.65

\* NOTE: DEPT Total = Revenue - Expense

① Cash out of vacation  
 accrued in excess  
 of 360 hrs.  
 = 8,012.65

147,898.19 - 8,012.65 = 139,885.54

DEPT #: 160

Name: PUBLIC WORKS ST

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
301 4030 GENERAL SPEC.DEPT.EXP.	249.71	0	-250	-999	2,618.37	7,000	4,382	63
301 4071 GENERAL TELEPHONE EXP.	-205.58	0	206	999	380.98	950	569	60
301 4080 GENERAL P.G. & E.	503.57	0	-504	-999	2,537.24	6,000	3,463	58
301 4081 GENERAL WATER EXPENSE	124.60	0	-125	-999	643.04	1,950	1,307	67
314 4082 GAS TAX 2105 STREET LIGHTING	0.00	0	0		0.00	7,000	7,000	100
315 4082 GAS TAX 2106 STREET LIGHTING	4,040.48	0	-4,040	-999	20,796.17	23,929	3,133	13
316 4082 GAS TAX 2107 STREET LIGHTING	0.00	0	0		0.00	21,857	21,857	100
301 4100 GENERAL BUILDING MAINT	82.70	0	-83	-999	580.04	1,500	920	61
301 4111 GENERAL VEHICLE MAINT.	-25.00	0	25	999	0.00	0	0	
301 4120 GENERAL PROF. SERVICES	0.00	0	0		308.18	4,000	3,692	92
301 4140 GENERAL INSURANCE	0.00	0	0		14,035.30	12,512	-1,523	-12
310 5431 RSTP-GAS TAX STREET MAINT.	0.00	0	0		2,310.18	0	-2,310	-999
314 5431 GAS TAX 2105 STREET MAINT.	0.00	0	0		4,469.62	30,000	25,530	85
372 5431 GAS TAX 2103 STREET MAINT.	0.00	0	0		450.97	0	-451	-999
316 5438 GAS TAX 2107 G.T. TRAF. SIG.	304.54	0	-305	-999	364.50	2,500	2,136	85
301 5439 GENERAL ALLEY MAINT.	0.00	0	0		582.45	4,000	3,418	85
Total Expense ----->	5,075.02	0	-5,075	-999	50,077.04	123,198	73,121	59
DEPT TOTAL	-5,075.02	0	5,075	999	-50,077.04	-123,198	-73,121	59

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 161

Name: L&L DISTRICT

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
313 4030 WILLOWS LIGHTIN SPEC.DEPT.EX	0.00	0	0		353.85	5,001	4,647	93
313 4081 WILLOWS LIGHTIN WATER EXPENS	68.98	0	-69	-999	360.69	1,300	939	72
313 4082 WILLOWS LIGHTIN STREET LIGHT	65.57	0	-66	-999	328.36	850	522	61
Total Expense ----->	134.55	0	-135	-999	1,042.90	7,151	6,108	85
DEPT TOTAL	-134.55	0	135	999	-1,042.90	-7,151	-6,108	85

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 162		Name: L&L DISTRICT 2								
Expense Description		Current Actual	Current Budget	Variance	Var	Year To Date Actual	Total Annual Budget	Variance	Var	
313 4030	WILLOWS LIGHTIN SPEC.DEPT.EX	666.09	0	-666	-999	839.25	4,161	3,322	80	
313 4080	WILLOWS LIGHTIN P.G. & E.	-398.80	0	399	999	0.00	0	0	0	
Total Expense ----->		267.29	0	-267	-999	839.25	4,161	3,322	80	
DEPT TOTAL		-267.29	0	267	999	-839.25	-4,161	-3,322	80	

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 170

Name: STORM DRAINS

Expense Description	Current Actual	Current Budget	Variance	Var	Year To Date Actual	Total Annual Budget	Variance	Var
301 4030 GENERAL SPEC.DEPT.EXP.	0.00	0	0		988.50	3,500	2,512	72
301 4080 GENERAL P.G. & E.	91.84	0	-92	-999	552.61	700	147	21
301 4115 GENERAL EQUIP. MAINT.	0.00	0	0		19.45	1,000	981	98
301 4120 GENERAL PROF. SERVICES	0.00	0	0		0.00	1,300	1,300	100
301 4140 GENERAL INSURANCE	0.00	0	0		1,401.75	1,205	-197	-16
Total Expense ----->	91.84	0	-92	-999	2,962.31	7,705	4,743	62
DEPT TOTAL	-91.84	0	92	999	-2,962.31	-7,705	-4,743	62

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 180		Name: SEWER MAINT									
Expense Description		Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var		
318 4001	SEWER MAINT. SALARIES	14,108.40	0	-14,108	-999	73,883.45	167,532	93,649	56		
318 4002	SEWER MAINT. OVERTIME	2,016.96	0	-2,017	-999	7,598.85	15,555	7,956	51		
318 4006	SEWER MAINT. PERS	3,716.88	0	-3,717	-999	22,190.55	47,799	25,608	54		
318 4007	SEWER MAINT. HEALTH INSUR.	5,904.21	0	-5,904	-999	37,862.17	78,618	40,756	52		
318 4008	SEWER MAINT. SOCIAL SECURITY	1,340.93	0	-1,341	-999	7,003.23	14,006	7,003	50		
318 4009	SEWER MAINT. WORKERS COMP.	0.00	0	0		5,284.57	10,561	5,276	50		
318 4013	SEWER MAINT. UNEMPLOY. INS.	0.00	0	0		0.00	400	400	100		
318 4014	SEWER MAINT. LIFE INSURANCE	0.00	0	0		123.60	252	128	51		
318 4020	SEWER MAINT. OFFICE EXPENSE	11.79	0	-12	-999	16.33	600	584	97		
318 4030	SEWER MAINT. SPEC.DEPT.EXP.	491.45	0	-491	-999	1,625.51	6,000	4,374	73		
301 4040	GENERAL SMALL TOOLS	-89.78	0	90	999	0.00	0	0			
318 4040	SEWER MAINT. SMALL TOOLS	0.00	0	0		70.33	600	530	88		
318 4050	SEWER MAINT. CLOTHING EXP.	119.54	0	-120	-999	837.10	2,800	1,963	70		
318 4071	SEWER MAINT. TELEPHONE EXP.	424.39	0	-424	-999	425.00	950	525	55		
318 4080	SEWER MAINT. P.G. & E.	6,924.40	0	-6,924	-999	57,139.67	90,000	32,860	37		
318 4100	SEWER MAINT. BUILDING MAINT	0.00	0	0		38.53	5,000	4,961	99		
301 4111	GENERAL VEHICLE MAINT.	-47.20	0	47	999	0.00	0	0			
318 4111	SEWER MAINT. VEHICLE MAINT.	280.60	0	-281	-999	1,599.68	20,000	18,400	92		
318 4112	SEWER MAINT. VEH MAINT TIRES	0.00	0	0		0.00	2,000	2,000	100		
318 4113	SEWER MAINT. VEH MAINT GAS	7,000.00	0	-7,000	-999	7,000.00	14,000	7,000	50		
318 4115	SEWER MAINT. EQUIP. MAINT.	232.87	0	-233	-999	3,568.80	21,000	17,431	83		
318 4120	SEWER MAINT. PROF. SERVICES	2,062.55	0	-2,063	-999	5,831.73	37,000	31,168	84		
318 4130	SEWER MAINT. CONT.SERV.	0.00	0	0		237,749.34	545,500	307,751	56		
318 4140	SEWER MAINT. INSURANCE	0.00	0	0		25,334.08	27,840	2,506	9		
318 4150	SEWER MAINT. TRAV. & MEETING	50.10	0	-50	-999	65.90	800	734	92		
318 4160	SEWER MAINT. DUES MEMBERSHIP	0.00	0	0		659.00	1,200	541	45		
318 4170	SEWER MAINT. TRAINING	0.00	0	0		63.61	300	236	79		
318 5132	SEWER MAINT. FIRST AID	0.00	0	0		0.00	250	250	100		
318 5631	SEWER MAINT. DISCHG. PERMIT	0.00	0	0		8,626.00	9,500	874	9		
318 5632	SEWER MAINT. GENERAL ADMIN.	0.00	0	0		0.00	77,234	77,234	100		
318 5950	SEWER MAINT. INTEREST EXPENS	0.00	0	0		133,628.40	0	-133,628	-999		
Total Expense ----->		44,548.09	0	-44,548	-999	638,225.43	1,197,297	559,072	47		
DEPT TOTAL		-44,548.09	0	44,548	999	-638,225.43	-1,197,297	-559,072	47		

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 200

Name: WATER ENTERPRIS

Expense Description	Current Actual	Current Budget	Variance	% Var	Year To Date Actual	Total Annual Budget	Variance	% Var
325 4030 WATER ENTERPRIS SPEC.DEPT. EX	0.00	0	0		605.93	2,000	1,394	70
325 4080 WATER ENTERPRIS P.G. & E.	20.18	0	-20	-999	104.62	3,050	2,945	97
325 4115 WATER ENTERPRIS EQUIP. MAINT	0.00	0	0		84.63	1,500	1,415	94
325 4120 WATER ENTERPRIS PROF. SERVIC	21.00	0	-21	-999	422.00	1,000	578	58
325 4140 WATER ENTERPRIS INSURANCE	0.00	0	0		80.94	72	-9	-12
325 5631 WATER ENTERPRIS DISCHG. PERM	800.00	0	-800	-999	800.00	800	0	
Total Expense ----->	841.18	0	-841	-999	2,098.12	8,422	6,324	75
DEPT TOTAL	-841.18	0	841	999	-2,098.12	-8,422	-6,324	75

\* NOTE: DEPT Total = Revenue - Expense

DEPT #: 400

Name: CAPITAL OUTLAY

Expense Description	Current Actual	Current Budget	Variance	Var	Year To Date Actual	Total Annual Budget	Variance	% Var
318 7210 SEWER MAINT. SEWER LINE REPL	0.00	0	0		0.00	417,000	417,000	100
301 7234 GENERAL TECHNOLOGY UPGR	0.00	0	0		1,240.85	7,000	5,759	82
314 7235 GAS TAX 2105 STREET SWEEPER	0.00	0	0		201,375.38	215,000	13,625	6
301 7239 GENERAL Police Equip.	3,232.40	0	-3,232	-999	3,823.09	0	-3,823	-999
355 7239 NCCSIF-SAFE/ADA Police Equip	0.00	0	0		6,230.00	6,230	0	
301 7241 GENERAL FIRE EQUIPMENT	0.00	0	0		52,603.58	52,603	-1	
346 7241 RLA-HOUSING REH FIRE EQUIPME	0.00	0	0		33,885.00	37,000	3,115	8
308 7256 STIP RESURFACE PROJ.	0.00	0	0		0.00	1,026,000	1,026,000	100
372 7256 GAS TAX 2103 RESURFACE PROJ.	0.00	0	0		1,100.75	46,000	44,899	98
Total Expense ----->	3,232.40	0	-3,232	-999	300,258.65	1,806,833	1,506,574	83
DEPT TOTAL	-3,232.40	0	3,232	999	-300,258.65	-1,806,833	-1,506,574	83

\* NOTE: DEPT Total = Revenue - Expense

**PART IV**  
**ENTERPRISE ACTIVITY**

**CITY OF WILLOWS**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**SEWER ENTERPRISE FUND**  
**Six Months Ending December 31, 2013**

EXHIBIT IV-1

REVENUES	Six Months Ending Dec. 31, 2013 Amount	2013/2014 Sewer Enterprise Fund Original Budget	Percentage of Sewer Enterprise Fund Budget Received
Sewer Service Fees	\$ 746,851	\$ 1,573,000	47.5%
Sewer Connections	\$ 4,599	\$ 6,250	73.6%
Interest	\$ 9,450	\$ 23,000	41.1%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 760,900</b>	<b>\$ 1,602,250</b>	<b>47.5%</b>

EXPENDITURES BY CATEGORY	Six Months Ending Dec. 31, 2013 Amount	2013/2014 Sewer Enterprise Fund Original Budget	Percentage of Sewer Enterprise Fund Budget Expended
SALARIES	\$ 73,883	\$ 167,532	44.1%
OVERTIME	\$ 7,599	\$ 15,555	48.9%
PERS	\$ 22,196	\$ 47,799	46.4%
EMPLOYEE BENEFITS	\$ 37,986	\$ 79,270	47.9%
PAYROLL TAXES	\$ 7,003	\$ 14,006	50.0%
WORKERS COMP. INSURANCE	\$ 5,285	\$ 10,561	50.0%
OFFICE EXPENSE	\$ 16	\$ 600	2.7%
SPECIAL DEPARTMENTAL	\$ 1,626	\$ 6,000	27.1%
SMALL TOOLS	\$ 70	\$ 600	11.7%
UNIFORM EXPENSE	\$ 837	\$ 2,800	29.9%
TELEPHONE	\$ 425	\$ 950	44.7%
UTILITIES	\$ 57,140	\$ 90,000	63.5%
BUILDING MAINTENANCE	\$ 39	\$ 5,000	0.8%
VEHICLE MAINTENANCE	\$ 1,600	\$ 22,000	7.3%
FUEL	\$ 7,000	\$ 14,000	50.0%
EQUIPMENT MAINTENANCE	\$ 3,569	\$ 21,000	17.0%
PROFESSIONAL/CONTRACT SERVICES	\$ 243,574	\$ 582,500	41.8%
INSURANCE	\$ 25,334	\$ 27,840	91.0%
TRAVEL AND TRAINING	\$ 130	\$ 1,100	11.8%
DUES AND MEMBERSHIPS	\$ 659	\$ 1,200	54.9%
SAFETY/FIRST AID	\$ -	\$ 250	0.0%
PERMITS	\$ 8,626	\$ 9,500	90.8%
GENERAL ADMINISTRATION	\$ -	\$ 75,000	0.0%
DEBT PAYMENTS	\$ 262,185	\$ 394,753	66.4%
CAPITAL EXPENDITURES	\$ -	\$ 417,000	0.0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 766,782</b>	<b>\$ 2,006,816</b>	<b>38.2%</b>
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ (5,882)</b>	<b>\$ (404,566)</b>	

CITY OF WILLOWS  
 SCHEDULE OF REVENUE AND EXPENSES  
 WATER ENTERPRISE FUND  
 Six Months Ending December 31, 2013

EXHIBIT IV-2

REVENUES	Six Months Ending Dec. 31, 2013 Amount	2013/14 Water Enterprise Fund Original Budget	Percentage of Water Fund Budget Received
Water Service Fees	\$ 3,157	\$ 7,000	45.1%
		\$ -	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 3,157</b>	<b>\$ 7,000</b>	<b>45.1%</b>

EXPENDITURES BY CATEGORY	Six Months Ending Dec. 31, 2013 Amount	2013/14 Water Enterprise Fund Original Budget	Percentage of Water Fund Budget Expended
SPECIAL DEPARTMENTAL	\$ 1,028	\$ 3,000	34.3%
UTILITIES	\$ 105	\$ 3,050	3.4%
MAINTENANCE	\$ 84	\$ 1,500	5.6%
INSURANCE	\$ 81	\$ 72	112.5%
PERMITS	\$ 800	\$ 800	100.0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,098</b>	<b>\$ 8,422</b>	<b>24.9%</b>
<b>EXCESS (DEFICIT) OF REVENUES</b>	<b>\$ 1,059</b>	<b>\$ (1,422)</b>	

**AGENDA ITEM**

**TO:** Steve Holsinger, City Manager  
**FROM:** Tim Sailsbery, Finance Director  
**SUBJECT:** General Fund Reserve Policy

**RECOMMENDATION**

Discuss and advise Staff regarding the desire to further develop a General Fund Reserve Policy

**SITUATION (or BACKGROUND):**

Many public organizations establish a formal reserve policy to establish a minimum level of reserve funds to maintain at the close of each fiscal year. Such a policy formalizes the legislative body's wishes pertaining to what level of reserve (or cushion) will be allowed. This is done primarily in association with operational fund sources, as these sources are maintained on an ongoing basis.

Please note that the City does currently have a \$200,000 General Fund reserve set aside in place, and has so for a number of years. While I have not done the research to determine the origin of this formalized reserve, it has been in place since at least the mid 1990's.

**Methods of Establishing a Reserve Level**

Establishing a Reserve Policy general is accomplished in one of two ways. Either a percentage of General Fund Revenue or Expenditures is established, or a flat dollar amount is established. Further it can be established in a formalized policy, or it can be stated in terms of the desired reserve level of the seated Council. Most recently, the Council in place for the 2010-2011 and 2011-2012 did not establish a formalized policy, but rather set a minimum overall reserve minimum of \$1,000,000 in developing a budget philosophy.

**Pro's and Con's of Setting a Formalized Policy**

Setting a formalized policy will provide a communication tool to the organization and constituents regarding the minimum standard to be set for the level of reserve to hold in place. It provides a foundation for spending and investment plans (budgets) year by

year. Whether by percentage method or by dollar method, it provides a basic roadmap and goal for current a future spending plans.

The downside to such a formal policy is twofold. The first will be expenditure demands that tend to occur when the reserve level exceeds the formalized level. It is not at all uncommon for controversy to arise when reserve levels rise above the established level. Similarly, if the Council creates a formality to the process, the flexibility to fall below, even temporarily, becomes an issue of debate.

Secondly, a formalized policy creates a formalized picture as noted by the seated Council that establishes the policy. Subsequent Councils must go through a more formalized process to change said policy. The flexibility to budget is also somewhat limited under such a formalized process.

### **Content of a Reserve**

Whether the Council wishes to create a reserve policy strictly for a "rainy day" fund, or break said reserve into further components (capital, debt, pension, etc) also enters into the picture. As it stands now, these issues are handled on an annual operating basis. Formalizing the nature of said reserve(s) will also play a role in the flexibility of the current and future Councils.

### **Summary**

Council should determine whether or not a formalized policy is necessary, if so, what method should be used in establishment, and whether there should be components to said reserve.

### **FINANCIAL CONSIDERATIONS:**

Dependent upon course of action to be taken by City Council

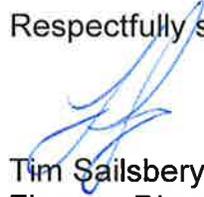
### **NOTIFICATION**

N/A

**RECOMMENDATION**

Discuss and advise Staff regarding the desire to further develop a General Fund Reserve Policy

Respectfully submitted,



Tim Sailsbery  
Finance Director

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**AGENDA ITEM**

**TO:** Steve Holsinger, City Manager

**FROM:** Tim Sailsbery, Finance Director

**SUBJECT:** Minimum Wage Change and Part-Time Temporary Wage Scales

**RECOMMENDATION**

Discuss and advise Staff regarding implementation of Minimum Wage and Update of Part-Time Temporary Position Wage Scale

**SITUATION (or BACKGROUND):**

Effective July 1, 2014 the California Minimum Wage will move from \$8.00 to \$9.00 per hour (please further note that it will move to \$10.00 per hour on 7/1/16). The City has several positions in the part time employ with wage levels set at less than \$9.00 per hour. At a minimum, these positions will need to be brought to \$9.00 per hour as of 7/1/14. However, a number of positions in the current wage scale have not been reviewed since 2008, and, in some instances, even further. As a result, the concept of moving the scale by \$1.00 per hour (in line with the move from \$8.00 per hour to \$9.00) is an issue that Staff would request that Council consider as we move into budgeting for the 14-15 fiscal year. A list of positions and proposed changes is attached.

Please note that this initial request does not include all part time positions. The wage level of several positions has been more recently set, or the existing wage level is approaching the hourly rate of several full-time positions. In those instances, rate change is not requested. Please note, for discussion purposes, that the selection of positions to consider for scale adjustment was that of the Finance Director. Department Heads may have an alternative viewpoint and Council is welcome to seek their thoughts on a given position in the process of deliberating toward direction to staff.

**FINANCIAL CONSIDERATIONS:**

Dependent upon course of action to be taken by City Council

**NOTIFICATION**

N/A

**ALTERNATIVES**

Provide Direction to Staff to:

1. Return to Council with the wage scale as recommended for future approval
2. Edit/Change proposed scale for one or more positions
3. Change only those scale items that are below minimum wage to minimum wage.

**RECOMMENDATION**

Discuss and advise Staff regarding the desire to further develop a General Fund Reserve Policy

Respectfully submitted,



Tim Sailsbery  
Finance Director

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Attachment:

City of Willows  
 Salary Scale-Part Time Positions

	Current Minimum	Current Maximum	Proposed Minimum	Proposed Maximum	Annualized Additional Cost
Library Technician, Childrens Librarian, Catalog Technician	\$ 8.23	\$ 10.00	\$ 9.23	\$ 11.00	\$ 5,850
Lifeguards	\$ 8.40	\$ 10.20	\$ 9.40	\$ 11.20	\$ 1,900
Pool Manager (Not Currently Funded)	\$ 15.00	\$ 18.00	\$ 15.00	\$ 18.00	No Change Proposed
Recreation Assistant	\$	\$ 15.00	\$	\$ 15.00	No Change Proposed
Recreation Temporary-(Referees, Activities Helper)	\$	\$ 8.00	\$	\$ 9.00	\$ 1,000
Public Works Seasonal Maintenance Custodian	\$	\$ 10.00 \$ 9.68	\$	\$ 11.00 \$ 10.68	\$ 3,300 \$ 1,000
Substitute Firefighter	\$	\$ 8.92	\$	\$ 9.92	\$ 700
Police Administrative Assistant Substitute	\$	\$ 12.00	\$	\$ 12.00	No Change Proposed

**AGENDA ITEM**

March 11, 2014

**TO:** Honorable Mayor Cobb and Members of City Council  
**FROM:** Steve Holsinger, City Manager  
**SUBJECT:** Glenn County Notice of Fee Increase for FY 2014/15

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**RECOMMENDATION**

Council should review the Fees projection provided by Glenn County Finance Department and by motion direct staff to provide notice to Glenn County; the City of Willows will withdraw from the contractual agreement for Animal Control Services, in accordance with the contract provisions. Council should by consensus direct staff to investigate alternative service delivery options for Dispatch services and return to Council with recommendation(s) at a future meeting.

---

**BACKGROUND:**

In accordance with the terms of a "formal" agreement with Glenn County for the delivery of specific services on behalf of the City of Willows, the County Finance Director is required to provide timely notice of the projected Fees for services in the next budget/fiscal cycle for the county and the city. The attached correspondence from Edward J. Lamb, Finance Director satisfies this requirement.

By brief summary the following is the anticipated impacts to the City of Willows: Booking Fees, as referenced in the letter from Glenn County, require some legislative action at the State Government level prior to final notice by the County concerning booking fees to be charged to other agencies utilizing services at the Glenn County Jail. Therefore a projection cannot be provided at this time. Dispatch Costs are projected to increase to \$99,071 for FY 2014/15. This represents an increase of approx. \$10,696 or approximately 12% higher than the previous year. Animal Control fees are projected to increase to \$84,634 which represents an increase of approximately \$32,634 or approximately 63% higher than the previous year.

Although these formal services agreements between the City of Willows and Glenn County Government were set-aside by mutual "gentlemen agreement" several years earlier, the aforementioned increases may or may not be justified in accordance with the terms of the "formal" agreements provisions. Staff has not, at this time, researched the legitimacy of the projected increases under the framework of the existing "formal" agreement. Staff has instead relied upon preferences articulated by prior city council perspective that an increase in Animal Control fees of this magnitude should result in a termination of the existing Animal Control agreement. In fact during the 2010 mid-year review, council directed the Police Department to complete an Animal Control Study in consideration of providing Animal Control Services in-house; assigned to the

Police Department umbrella of services. Staff is recommending that Council direct the termination of the existing Animal Control agreement between the City and Glenn County, with the specific intent to assign Animal Control under the Police Department umbrella of services by adding these services to the existing Code Enforcement activities currently conducted by the Police Department. Furthermore, in preliminary discussions with the City of Orland, there is an expressed interest in developing a "shared-services" agreement for these combined services; that would significantly off-set the cost of providing services in-house. Staff is recommending Council formally approve of this concept during the March 11, 2014 meeting, and allow the two cities to develop a more formalized agreement for services in the next fiscal year.

In addition to Animal Control services, the City of Orland has expressed an interest in exploring potential alternatives for Dispatch services for our two agencies. Although both cities are particularly pleased with the services provided by the Glenn County Sheriff in-conjunction with dispatching law enforcement activities, the recent projected increase in fees relative to fire protection services in both jurisdictions is somewhat troublesome. The City of Willows Fire Department handles dispatch services for all agencies in the Southern portion of Glenn County, while Orland & Copay Fire Department services are dispatched under agreement with the City of Corning. These facts combined with the data provided by Glenn County Dispatch; revealing an approximate 12% drop in call volume relative to Willows' Police activity, generates more questions than justification for increased cost. Therefore staff is requesting Council consensus to allow Fire, Police and Management personnel to work collaboratively with the City of Orland to identify potential alternatives to the current dispatch delivery system.

#### **FINANCIAL CONSIDERATIONS**

Anticipated increases of \$43,330 in Dispatch and Animal Control expense represents an annual increase of over 30% for combined services. IT is anticipated that in-house Animal Control services may generate substantial savings to the citizens of our community.

#### **RECOMMENDATION**

Council should review the Fees projection provided by Glenn County Finance Department and by motion direct staff to provide notice to Glenn County; the City of Willows will withdraw from the contractual agreement for Animal Control Services, in accordance with the contract provisions. Council should by consensus direct staff to investigate alternative service delivery options for Dispatch services and return to Council with recommendation(s) at a future meeting.

---

Respectfully submitted,

  
Stephen A Holsinger  
City Manager



**GLENN COUNTY**  
DEPARTMENT OF FINANCE  
516 West Sycamore Street  
Willows, California 95988  
Telephone (530) 934-6476  
FAX (530) 934-6421

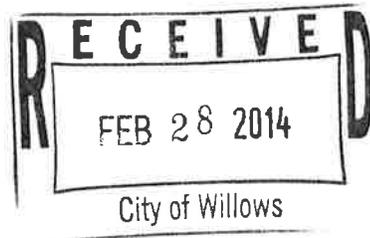


Edward J. Lamb  
Director of Finance

Deborah Storz, CPA  
Assistant Director of Finance

February 28, 2014

Mr. Steve Holsinger  
City Manager  
City of Willows  
201 N. Lassen Street  
Willows, CA 95988



Re: 2014-15 Booking Fees  
2014-15 Dispatch Charges  
2014-15 Animal Control Charges

Dear Mr. Holsinger:

#### BOOKING FEES

This letter constitutes written notice as required under Government Code §29550(a)(2) of a public meeting to be held on June 3, 2014, at the Board of Supervisors regularly scheduled meeting to discuss an increase in booking fees. At that meeting, I will be requesting that the Board of Supervisors adopt the fees for 2014-15 fiscal year. As of this date the amount of these fees has not been determined as the amount of the booking fee that may be charged is dependent on action by the state legislature and statute.

#### DISPATCH COSTS

The Memorandum of Understanding regarding Dispatch Services requires the County to provide an estimate of the cost for each upcoming year. Additionally, the County must provide a report on the prior year's calls for service and the proposed budget for the upcoming year. Those documents are attached. Using the proposed budget and the 2013 CAD call history, the pro-rata cost for the City of Willows will be \$9,071 for the 2014-15 fiscal year.

#### ANIMAL CONTROL COSTS

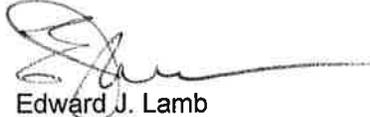
As required by our Animal Control Contract, I am forwarding you our estimated animal control budget for the upcoming year along with the call for service report. The share of cost for the City of Willows for the 2014-15 is estimated at \$84,634.

Previous correspondence from our former CAO indicated an increase to full share of cost would occur over a five period. 2014-15 will be the tenth year of this contract. Like my predecessors, I cannot locate any record of a modification to the contract that allows a gradual increase as this correspondence indicates. However, I would like to set up a meeting with you and representatives of

the City of Orland and the Board of Supervisors to discuss this contract. I will be scheduling a meeting shortly and look forward to your participation.

We welcome you review of our calculations for these fees. If you have any questions or would like to arrange a review of our records, please feel free to contact me at 934-6742.

Sincerely,



Edward J. Lamb  
Director of Finance

Cc: Board of Supervisors  
Sheriff Larry Jones

Encl: Dispatch 2014-15 Proposed Budget  
Sheriff's Dispatch Distribution 2014-15  
Standard #44 Operating Indicators 2013  
Animal Control Budget Analysis (2014-15 Proposed Budget)  
Quarterly Reports – City of Willows 2012-13 (ACO calls & Revenue)  
Animal Control Distribution 2014-15

DISPATCH BUDGET ANALYSIS

Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Actual	Actual	Actual	Actual	Working Budget	Actual as of 2/25/2014	Estimated Budget
<b>REVENUES</b>							
52875 State Other	-	784.22	-	462.72	9,000.00	-	-
54600 Federal Other	805.68	-	1,246.44	-	-	-	-
54621 US Fish & Wildlife	-	-	4,000.00	4,000.00	4,000.00	-	4,000
61500 Needham Repeater	1,428.46	1,127.28	1,042.37	1,154.34	2,300.00	663.47	1,200
64250 Law Enforcement Services	-	1,927.09	1,724.01	1,500.00	1,500.00	1,500.00	1,800
64251 Dispatch Fees	176,750.00	176,750.00	176,750.00	176,750.00	177,000.00	176,750.00	1,500
66550 Other Charges	-	4,886.64	325.05	1,632.43	6,360.00	538.20	-
67000 Interfund Rev #101 General Fund	-	4,500.00	-	-	-	-	-
67071 Interfund Rev #102 St Govt	-	1,000.00	-	-	-	-	-
74118 Refunds & Rebates	9.99	-	45.15	-	-	-	-
74119 PERS Rebate	-	-	-	-	-	-	-
74124 Insurance Reimbursement	198.85	-	-	-	-	919.95	-
86001 Op Transfer In #102 State Govt	-	-	1,500.00	6,000.00	6,000.00	1,500.00	6,000
<b>TOTAL REVENUES</b>	<b>179,192.98</b>	<b>190,975.23</b>	<b>186,633.02</b>	<b>191,499.49</b>	<b>206,160.00</b>	<b>181,871.62</b>	<b>14,500</b>

EXPENSES

Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Actual	Actual	Actual	Actual	Working Budget	Actual as of 2/25/2014	Estimated Budget
<b>EXPENSES</b>							
<b>Salaries &amp; Benefits</b>							
01010 Salaries & Wages	278,579.46	247,853.55	176,505.08	155,600.34	226,373.00	98,713.26	272,451
01012 Additional Help	-	1,495.15	-	34,810.80	10,000.00	20,648.18	-
01013 Overtime Pay	14,694.13	35,199.66	85,462.79	69,992.14	15,000.00	26,910.11	-
01014 Vacation Pay	2,454.96	6,514.98	8,221.95	14,834.59	7,200.00	8,258.96	-
01015 Holiday Pay	9,099.95	8,827.89	6,547.94	4,306.04	8,000.00	4,657.40	-
01022 Shift Differential	15,247.86	11,929.80	7,382.85	7,673.25	7,300.00	4,035.75	-
01030 Social Security	18,888.63	18,298.63	17,312.58	17,821.17	16,980.00	10,684.78	16,892
01031 Medicare Coverage	4,417.54	4,279.56	4,048.91	4,023.99	3,971.00	2,498.93	3,951
01034 PERS Retirement	50,942.33	42,582.88	36,375.46	21,975.30	36,064.00	17,951.57	47,518
01036 Supplemental Pension	8,881.92	8,448.17	5,407.60	5,319.01	7,200.00	3,491.60	9,504
01040 Health Insurance	101,792.82	105,017.87	67,105.00	59,646.18	106,824.00	45,807.24	134,883
01041 Life Insurance	367.91	240.88	115.96	74.45	132.00	63.38	172
01042 Dental Insurance	85.27	84.41	113.33	81.72	96.00	57.41	91
01043 Vision Insurance	1,271.41	915.64	468.82	348.61	614.00	231.43	677
01045 Unemployment	-	-	9,932.00	-	3,019.00	-	-
01047 Disability Insurance	2,611.98	2,712.02	2,128.83	1,715.00	2,478.00	794.37	2,976
01050 Worker Compensation	1,039.37	1,132.55	924.37	1,160.72	1,209.00	763.81	1,318
<b>Total Salaries &amp; Benefits</b>	<b>510,375.54</b>	<b>495,533.64</b>	<b>428,053.47</b>	<b>399,383.31</b>	<b>452,460.00</b>	<b>245,568.18</b>	<b>490,433</b>

DISPATCH BUDGET ANALYSIS

Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Actual	Actual	Actual	Actual	Working Budget	Actual as of 2/25/2014	Estimated Budget
<b>Services &amp; Supplies</b>							
03120 Communications	269.58	222.98	250.50	361.91	2,000.00	196.36	2,000
03170 Maint-Equipment	6,433.01	4,492.80	7,523.37	6,366.93	5,000.00	6,175.92	5,000
03180 Maint-Structures	6,206.32	-	-	-	8,500.00	-	8,500
03220 Office Expense	2,717.55	658.04	1,516.53	5,179.42	3,500.00	142.16	3,500
03230 Professional Services	-	-	1,606.00	3,184.00	-	2,780.00	-
03280 Special Dept Expense	517.63	1,411.03	1,936.15	5,509.84	1,150.00	1,528.31	1,150
03281 Special Dept-Training	1,183.41	-	1,666.63	2,446.17	-	10,454.13	-
04291 Food & Lodging	-	-	-	158.43	9,000.00	81.00	9,000
04300 Utilities	2,136.38	1,604.02	3,611.66	2,662.67	6,000.00	1,597.21	6,000
Total Services	19,463.88	8,388.87	18,110.84	25,869.37	35,150.00	22,955.09	35,150
<b>Other Charges</b>							
05716 Facilities ISF Allocation	-	-	-	-	-	-	9,699
05730 A-87 Cost Allocation	37,117.00	30,401.00	11,254.00	10,723.00	10,689.00	7,126.00	12,793
Total Other Charges	37,117.00	30,401.00	11,254.00	10,723.00	10,689.00	7,126.00	22,492
<b>TOTAL EXPENSES</b>	566,956.42	534,323.51	457,418.31	435,975.68	498,299.00	275,649.27	548,075
<b>NET INCOME / (LOSS)</b>	<u>(387,763.44)</u>	<u>(343,348.28)</u>	<u>(270,785.29)</u>	<u>(244,476.19)</u>	<u>(292,139.00)</u>	<u>(93,777.65)</u>	<u>(533,575)</u>

2014-2015 SALARY & BENEFIT CALCULATIONS FOR THE BASELINE BUDGET

2/28/14 12:02 PM

CURRENT TITLE	ANNUAL GROSS SALARY	SOCIAL SECURITY	MEDICARE COVERAGE	PERS	LUNA	HEALTH INSURANCE 10% INC EFF 1/15	LIFE INSURANCE	DENTAL INSURANCE	VISION INSURANCE	DISABILITY	WORKER COMP 10% INC EFF 7/14	TOTAL ANNUAL SALARY + BENEFITS
Administrative Services Officer	17,003	1,054	247	2,965	288	3,613	21	91	38	188	82	25,590
Emergency Dispatcher II	40,055	2,483	581	6,986	1,152	7,559	19	0	91	442	194	59,563
Emergency Dispatcher II	28,814	1,786	418	5,025	1,152	7,559	16	0	91	314	139	45,316
Emergency Dispatcher II	29,288	1,816	425	5,108	1,152	14,442	19	0	91	314	142	52,797
Emergency Dispatcher II	29,043	1,801	421	5,065	1,152	7,559	19	0	0	314	141	45,515
Emergency Dispatcher II	29,403	1,823	426	5,128	1,152	17,811	19	0	91	314	142	56,310
Emergency Dispatcher II	32,949	2,043	478	5,747	1,152	17,811	19	0	91	364	159	60,812
Emergency Dispatcher II	32,949	2,043	478	5,747	1,152	17,811	19	0	91	364	159	60,812
Emergency Dispatcher II	32,949	2,043	478	5,747	1,152	17,811	19	0	91	364	159	60,812
Retiree Health Insurance	0	0	0	0	0	3,303	0	0	0	0	0	3,303
Retiree Health Insurance	0	0	0	0	0	7,540	0	0	0	0	0	7,540
Retiree Health Insurance	0	0	0	0	0	3,757	0	0	0	0	0	3,757
Retiree Health Insurance	0	0	0	0	0	8,306	0	0	0	0	0	8,306
<b>Less Fire Dispatch Position:</b>												
Emergency Dispatcher II	(32,949)	(2,043)	(478)	(5,747)	(1,152)	(17,811)	(19)	0	(91)	(364)	(159)	(60,812)
Adjusted Baseline Budget Salary	239,502	14,849	3,473	41,772	8,352	117,072	153	91	585	2,613	1,159	429,621

SHERIFF'S DISPATCH DISTRIBUTION  
Fiscal Year: 2014/15

<b>EXPENSES</b>	<b>Baseline Budget</b>
Salaries & Benefits	490,433
Services & Supplies	35,150
Other Charges	<u>22,492</u>
<b>TOTAL EXPENSES</b>	<b>548,075</b>
<b>ADJUSTMENTS</b>	
Less Revenue Reimbursement	(14,500)
Less Disallowed Charges:	
A-87 Cost Allocation	(12,793)
1 Dispatcher Position Salaries & Benefits	<u>(60,812)</u>
<b>TOTAL ADJUSTMENTS</b>	<b>(88,105)</b>
 <b>NET COST TO BE DISTRIBUTED</b>	 <b><u>459,970</u></b>

Agency Distribution	2013 CAD Calls	%	Calculated Amount	Amount Charged	Difference
Orland					
Police	2,437	17.56%	80,748		
Fire	383	2.76%	12,690		
Public Works	5	0.04%	166		
Orland Total	<u>2,825</u>	<u>20.35%</u>	<u>93,604</u>	88,375	5,229
Willows					
Police	2,329	16.78%	77,170		
Fire	657	4.73%	21,769		
Public Works	4	0.03%	133		
Willows Total	<u>2,990</u>	<u>21.54%</u>	<u>99,071</u>	88,375	10,696
County					
Sheriff	4,747	34.20%	157,288		
GLINTF	20	0.14%	663		
CaIMMET	-	0.00%	-		
Health & Human Services	54	0.39%	1,789		
Probation	23	0.17%	762		
Public Works	41	0.30%	1,359		
CHP	511	3.68%	16,932		
CalTrans	6	0.04%	199		
Fish & Game	20	0.14%	663		
Fish & Wildlife	3	0.02%	99		
Forest Service	3	0.02%	99		
Other Govt Agencies	75	0.54%	2,485		
Fire	1,601	11.53%	53,048		
Medical	963	6.94%	31,908		
County Total	<u>8,067</u>	<u>58.11%</u>	<u>267,294</u>	283,220	(15,926)
<b>Total</b>	<u>13,882</u>	<u>100.00%</u>	<u>459,970</u>	459,970	(0)

**STANDARD #44 OPERATING INDICATORS 2013**

YEAR	TOTAL	Sheriff's Statistics					
	CAD CALLS**	CAD CALLS	CASES WRITTEN	CITATIONS	AV. DAILY POP.		
<b>2013</b>	<b>12,568</b>						
S. O.		2,571	2,567	72	106.0		
A.C.O.			33	84			
CAD Break Down							
	2007	2008	2009	2010	2011	2012	2013
<b>Totals</b>	<b>11,958</b>	<b>14,426</b>	<b>13,370</b>	<b>12,579</b>	<b>12,399</b>	<b>13,214</b>	<b>12,568</b>
<b>S.O.</b>	<b>4,500</b>	<b>6,087</b>	<b>5,562</b>	<b>5,247</b>	<b>4,286</b>	<b>4,935</b>	<b>4,747</b>
<b>Orland PD</b>	<b>2,222</b>	<b>2,288</b>	<b>2,204</b>	<b>2,251</b>	<b>2,803</b>	<b>2,744</b>	<b>2,437</b>
<b>Willows PD</b>	<b>2,530</b>	<b>2,917</b>	<b>2,882</b>	<b>2,575</b>	<b>2,471</b>	<b>2,811</b>	<b>2,329</b>
GLINTF	11	27	37	29	13	26	20
CalMMET			1			1	
CHP	419	465	520	417	332	403	511
CPS	22	88	47	27	23	30	40
APS		17	6	3	4	5	9
Mental Health	24	8	7	9	4	1	1
Public Health		4	6	8	5	1	4
Probation		10	19	21	18	33	23
HRA	7	5	3	9	6	2	
Public Works					15	32	24
Glenn CO P/W	12	37	44	49	29	23	17
Willows P/W		6	6	6	11	2	4
Orland P/W		5	6	2	3	2	5
CALTRANS			4	11	11	8	6
Calif Dept F&G			50	27	29	27	20
U.S. F&W			6	3	6	3	3
U.S. F. S.				2	5	1	3
CDCR Red Bluff			1		0		
State Parks			1	1	1	1	3
Emergency Res.	10	59	37	30	34	51	44
Out of County			27	11	7	19	28
<b>Total</b>					<b>556</b>	<b>671</b>	<b>765</b>
<b>Fire Depts:</b>	<b>907</b>	<b>1033</b>	<b>1110</b>	<b>1099</b>	<b>1156</b>	<b>1196</b>	<b>1327</b>
Artois	52	88	93	56	78	79	58
Bayliss	12	11	20	14	15	11	14
Butte City	13	18	18	19	18	19	25
Capay	6	14	19	23	12	11	7
Elk Creek	24	26	36	32	43	33	44
Glenn Codora	6	17	14	15	11	7	18
Hamilton City	56	70	75	84	65	95	96
Indian Valley			2		1	2	
Kanawha	7	7	14	23	12	9	9
Ord Bend	21	17	23	13	19	8	12
Orland	292	297	274	289	356	334	383
Willows	418	461	517	529	524	587	657
CDF		7	4	2	2	2	4
USFS			1			1	
<b>Ambulances</b>							<b>963</b>
Westside	624	751	671	702	693	806	938
Enloe	172	190	113	40	38	49	25

ANIMAL CONTROL BUDGET ANALYSIS

Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14	2014-15
	Actual	Actual	Actual	Actual	Working Budget	Actual as of 2/25/2014	Estimated Budget	
<b>REVENUES</b>								
24100 Animal Licenses	70,056.00	57,696.00	64,756.00	65,050.50	75,674.00	37,140.00	75,674	
24110 Animal Adoption Fees	-	-	-	720.00	3,420.00	660.00	750	
64120 Humane Services	124,822.90	117,763.10	118,036.00	29,745.00	500.00	1,960.00	500	
64121 Animal Services	-	-	-	78,000.00	104,000.00	52,000.00	104,000	
64122 Animal Impound	-	-	-	10,747.00	14,670.00	5,460.00	10,000	
66550 Other Charges	(40.00)	501.10	-	420.00	8,410.00	100.00	1,000	
74112 Miscellaneous Revenues	-	-	-	-	-	469.80	500	
74118 Refunds & Rebates	43.55	15.00	229.15	15.00	-	-	-	
74121 A-87 Cost Allocation Rebate	-	-	-	-	4,448.00	2,965.36	-	
74124 Insurance Reimbursement	100.68	-	-	-	-	-	-	
74140 Bad Check Recovery	125.00	50.00	50.00	150.00	-	-	150	
<b>TOTAL REVENUES</b>	<b>195,108.13</b>	<b>176,025.20</b>	<b>183,071.15</b>	<b>184,847.50</b>	<b>211,122.00</b>	<b>100,755.16</b>	<b>192,574</b>	

<b>EXPENSES</b>								
<b>Salaries &amp; Benefits</b>								
Description	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2013-14	2014-15
	Actual	Actual	Actual	Actual	Working Budget	Actual as of 2/25/2014	Estimated Budget	
01010 Salaries & Wages	181,114.29	114,898.36	98,534.21	88,643.51	87,154.00	49,248.84	178,772	
01012 Additional Help	-	10,670.64	401.05	1,160.74	10,118.00	2,203.25	-	
01013 Overtime Pay	1,085.14	570.45	587.93	2,708.65	10,885.00	3,148.86	-	
01014 Vacation Pay	784.77	13,411.06	79.26	697.64	6,956.00	8,798.41	-	
01015 Holiday Pay	5,072.00	3,229.73	1,034.26	1,544.12	5,000.00	2,667.48	-	
01016 Stand-by Pay	590.00	-	-	-	-	-	-	
01022 Shift Differential	1,208.00	4.50	-	-	1,800.00	-	-	
01030 Social Security	11,503.99	8,459.31	5,681.21	5,033.56	7,559.00	3,609.19	11,083	
01031 Medicare Coverage	2,690.39	1,978.41	1,328.65	1,155.50	1,768.00	844.06	2,592	
01034 PERS Retirement	31,892.09	18,884.55	14,675.71	12,702.22	13,885.00	7,724.56	32,716	
01036 Supplemental Pension	3,377.64	3,205.74	2,747.69	2,549.05	2,304.00	1,399.20	5,243	
01040 Health Insurance	47,182.89	40,364.59	39,958.37	40,247.49	43,725.00	27,007.81	91,418	
01041 Life Insurance	304.80	90.78	43.19	38.93	41.00	22.93	91	
01042 Dental Insurance	416.44	29.38	-	-	-	-	15	
01043 Vision Insurance	600.24	333.31	200.15	180.40	192.00	107.22	417	
01045 Unemployment	1,553.00	3,731.00	15,539.00	-	966.00	6,906.00	-	
01047 Disability Insurance	1,571.15	1,199.74	1,125.06	937.56	962.00	436.64	1,949	
01050 Worker Compensation	6,479.31	5,013.38	3,193.54	2,894.06	4,594.00	2,564.43	8,181	
<b>Total Salaries &amp; Benefits</b>	<b>297,426.14</b>	<b>226,074.93</b>	<b>185,129.28</b>	<b>160,493.43</b>	<b>197,909.00</b>	<b>116,688.88</b>	<b>332,477</b>	

ANIMAL CONTROL BUDGET ANALYSIS

Description	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Working Budget	2013-14 Actual as of 2/25/2014	2014-15 Estimated Budget
<b>Services &amp; Supplies</b>							
03120 Communications	4,068.63	4,258.38	4,083.31	3,005.07	4,000.00	1,044.64	4,000
03140 Household Expense	-	-	-	-	-	201.60	-
03170 Maint-Equipment	1,328.28	707.55	525.82	994.39	500.00	1,076.04	500
03180 Maint-Structures	-	400.42	-	-	-	-	-
03200 Memberships	80.00	80.00	40.00	50.00	75.00	50.00	75
03220 Office Expense	3,551.07	4,146.01	4,007.69	6,298.81	9,400.00	1,260.46	9,400
03230 Professional Services	37,497.70	31,721.50	27,494.75	27,369.00	32,085.00	17,837.27	32,085
03240 Publications	1,575.00	739.80	304.80	370.80	1,000.00	494.45	1,000
03280 Special Dept Expense	3,783.90	1,463.96	2,367.72	5,583.48	7,400.00	2,528.56	7,400
03281 Special Dept-Training	-	-	-	393.00	1,500.00	-	1,500
04291 Food & Lodging	-	-	-	-	537.00	135.41	537
04292 Gas & Oil	16,624.44	13,794.28	12,977.96	12,465.11	18,000.00	6,727.33	18,000
04296 Vehicle Rental	30,782.46	26,355.65	15,864.46	20,509.34	26,425.00	13,463.70	26,425
04300 Utilities	-	-	3,345.47	3,943.29	3,161.00	1,357.09	3,161
<b>Total Services &amp; Supplies</b>	<b>99,291.48</b>	<b>83,667.55</b>	<b>71,011.98</b>	<b>80,982.29</b>	<b>104,083.00</b>	<b>46,176.55</b>	<b>104,083</b>
<b>Other Charges</b>							
03225 Bad Check Expense	100.00	50.00	50.00	150.00	-	-	200
05715 Data Processing ISF	-	-	-	1,487.28	4,814.00	2,295.98	252
05716 Facilities ISF	-	-	-	-	-	-	6,236 Estimate
05730 A-87 Cost Allocation	26,204.00	13,639.00	11,994.00	2,499.00	4,814.00	2,295.98	4,526
<b>Total Other Charges</b>	<b>26,304.00</b>	<b>13,689.00</b>	<b>12,044.00</b>	<b>4,136.28</b>	<b>4,814.00</b>	<b>2,295.98</b>	<b>11,214</b>
<b>TOTAL EXPENSES</b>	<b>423,021.62</b>	<b>323,431.48</b>	<b>268,185.26</b>	<b>245,612.00</b>	<b>306,806.00</b>	<b>165,161.41</b>	<b>447,774</b>
<b>NET INCOME / (LOSS)</b>	<b>(227,913.49)</b>	<b>(147,406.28)</b>	<b>(85,114.11)</b>	<b>(60,764.50)</b>	<b>(95,684.00)</b>	<b>(64,406.25)</b>	<b>(255,200)</b>



**ANIMAL CONTROL DISTRIBUTION**  
Fiscal Year 2014/15

<b>EXPENSES</b>	<b>ACO Baseline Budget</b>	<b>Pro-Rated Sheriff Salary/Benefits</b>	<b>Pro-Rated Dispatch Salary/Benefit</b>	<b>Total Baseline Budget</b>
Salaries & Benefits	286,847	17,169	28,461	332,477
Services & Supplies	104,083	-	-	104,083
Other Charges	11,214	-	-	11,214
<b>TOTAL EXPENSES</b>	<b>402,144</b>	<b>17,169</b>	<b>28,461</b>	<b>447,774</b>
<b>REVENUES</b>				
Licenses & Permits	76,424	-	-	76,424
Charges for Services	11,500	-	-	11,500
Miscellaneous Revenues	650	-	-	650
<b>TOTAL REVENUES</b>	<b>88,574</b>	<b>-</b>	<b>-</b>	<b>88,574</b>
<b>NET COST TO BE DISTRIBUTED</b>	<b>313,570</b>	<b>17,169</b>	<b>28,461</b>	<b>359,200</b>

Agency Distribution	2012-13 Calls for Service	%	Estimated Amount	Amount Charged	Difference
Orland	517	23.79%	85,461	52,000	33,461
Willows	512	23.56%	84,634	52,000	32,634
County - Unincorporated	1,144	52.65%	189,105	255,200	(66,095)
<b>Total</b>	<b>2,173</b>	<b>100.00%</b>	<b>359,200</b>	<b>359,200</b>	<b>-</b>

May 3, 2010...

The County has proposed an increase from \$52,000 for FY 2009/2010 to \$82,682 for 2010/2011 for animal control services. The County Finance Director has offered to schedule a discussion regarding this topic with staff from both Cities and County officials, but at the time of the meeting a date and time had not yet been confirmed. The Council suggested that they would not be willing, nor could they afford to pay \$82,000 for animal control services and if the County couldn't adjust the amount back to around \$52,000, perhaps the City could provide its own animal control through the Police Department. There was some questions raised as to what services actually are provided to the City through animal control that would justify the \$52,000 that we currently pay, let alone a \$30,000 increase. The monthly animal control reports are somewhat generic and don't provide a lot of specific information about the services provided. The consensus of the Council was to have City staff meet with the County and the City of Orland and report back to the Council, at which time this item could be discussed further to determine whether or not the City should provide their own animal control services or perhaps look into a private contractor providing the service. The projected cost for dispatch services is reduced for 2010/11 by \$2452. The combined effect of the proposed changes in animal control and dispatch are reflected in the revised budget projection for the police department

June 7, 2010...

One additional item of note was that the City Manager informed the Council that recently the Board of Supervisors agreed to keep the 2010/11 fee for Animal Control services at \$52,000, as opposed to the \$30,000 increase that they were originally proposing. This will give Council and Staff the time and the opportunity to evaluate the possibility of providing our own Animal Control services beginning in FY 2011/12.

March 30, 2011 Sp Mtg...

- To look into the details and any potential or significant cost savings of canceling the Animal Control contract with the County. (Chief Spears indicated that Sergeant Walter was currently in the process of conducting a cost analysis study on Animal Control services and that he would present the report to the Council at the next Special Budget Meeting.)

# MEMORANDUM



## *Willows* Police Department

201 N. Lassen, Willows, CA 95988  
(530) 934-3456 FAX (530) 934-4964  
William Spears, Chief of Police

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**DATE:** 4/20/11  
**TO:** Chief W. Spears  
**FROM:** Sgt. C. Walter  
**SUBJECT:** Animal Control Feasibility Report

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### INTRODUCTION

This report utilizes figures and estimates as reported by Glenn County for fiscal 2009-10 (July 2009 through June 2010) as this is the period of time with the best available Animal Control statistics. Reports for September 2010 are, as yet, unavailable, and reports from the GCSO for the periods from October 2010 through March 2011 fail to include the total number of complaints attributed to the city of Willows.

Further, 2009-10 Glenn County Budget estimates for Animal Control were not yet available, so assumptions for cost projections are based partially upon an estimate of 25.6% of total projected costs for FY 2010-11. This figure was determined by Glenn County's projected apportionment figures for the City of Willows' share of expenses.

Current expenses for Animal Control services are \$52,000 based upon a contract for services that has remained steady since FY 2009-10.

### LEGAL MANDATES

Any consideration of Animal Control services will have to take into consideration the legal requirement to adopt rules, processes and procedures that conform to legal requirements. Research has found that a public shelter will have a responsibility under the law relative to the impoundment of stray animals and to the control of rabies. These sections include Civil Code §1815, 1816 and 1834, Penal Code § 597.1(k)(1), Division 14 of the Food and Agriculture Code, Health and Safety Code § 121575-121710, and, CC&R § 2606, 2606.2 and 2606.4.

Some of these mandates are listed below:

<b>Function</b>	<b>Mandate</b>	<b>Reference</b>
Animal Fighting	Penal Code	PC 597.5, 599.a
Animal Shelter system	A way to impound stray dogs	F&A 31105
Cruelty Investigations	Animal Control responsibility	PC 597
Dangerous Dogs	State and local laws	F&A 31601-31683
Dog license program	Licenses required after 4 Months	H&S 121690 et al
Euthanasia shelter Animals	Must provide certified staff	F&A 31105
Feral cat	Shelter evaluation, release to non-profits	F&A 31752
Holding period	5 days stray (6 day impounds)	SB 1785 F & A Various sections
Partnerships	SB 1785 with 501(c)(3) Organizations	F&A 31108, 31753-31754
Population control	Spay and neuter of adopted dogs/cats	F&A 30503, 31760-31766
Rabies control program, clinics	Health Officer, \$6 shots, public Clinics	H&S 120130-121615
Rodeos/Exhibitions	Penal Code	PC 596.7
Search and seizure	Penal Code	PC 1523, 1524, 599a
Seizure of animals	Required under certain cases	PC 597, 597.1
Standard of care, shelter animals	Food, water, shelter	Civil Code 1834, H&S 121690
Stray Dogs	Impound stray dogs	F&A 31105
Treatment	Stray sick and injured must be Treated	SB 1785, PC 597
Vaccinations	Low fee rabies clinics	H&S 121690 (f)

Fulfilling these mandates may require modification to the Willows Municipal Code, Police Department policies and procedures, and the identification of resources and appropriate contracts and MOUs. It will require a review of existing procedures and policies to identify the agencies that must be involved, and reports to various state agencies that must be made monthly and annually.

### **ANIMAL CONTROL ACTIVITY**

#### **Glenn County Reports for activity in the City of Willows**

<b>Impounds</b>	<b>171</b>
<b>Redeemed</b>	<b>99</b>
<b>Adopted</b>	<b>8</b>

Destroyed	64
<b>Complaints (Total)</b>	<b>628</b>
<b>Animal Bites (Total)</b>	<b>30</b>
Dogs	24
Cats	6
Other	0
No RV/No License	17
Licensed	10
10 Day Quarantine	23
Rabies Testing (impounded)	7
Unable to Locate	0
<b>Notice to Appear (Total)</b>	<b>22</b>
RV/License Requirements	10
Running at Large	13
Noisome	2
Other	0
<b>Rabies Testing (Wild Animal)</b>	<b>25</b>
<b>Patrol Hours (city limits)</b>	<b>805.5</b>

#### Staff Time

Animal Control calls for service during FY 2009-10 were reported as 628. This would represent an increase in aggregate number of calls for service of 22% over the same period of time. Assuming the current *mean* amount of time spent on service calls of 29 minutes, this would result in 18,212 (303.53 hours) minutes of time spent on additional calls in the field, or, the equivalent of 0.15 FTE. Assuming the same ratio of calls for service requiring reports holds steady to the current average of 39%, this would result in approximately 245 more reports consuming approximately one and a half hours per report for a total of 367.5 hours, or, 0.18 FTE. No valid figures are available to estimate the amount of time follow-up investigations might take.

Logistical issues might arise when one officer is working and he or she makes an arrest of a suspect in a vehicle with animals inside. Currently, the GCSO would respond to handle the animal if no Animal Control officer was on duty. Officers might have to request additional personnel be called in on overtime to address the animal, or, requests to the GCSO or CHP might have to be made to transport a prisoner while the WPD officer handles the animal. An officer might be further out of service as he or she is engaged in personal cleanup or the cleanup of his or her vehicle prior to returning to service.

Record keeping time by administrative personnel must also be considered. Based upon an averaging of spayed/neutered and un-spayed/neutered license fees, we can estimate approximately 716 license applications each year given current levels. This will result in additional staff time to process the paperwork and attend to the resident's needs. Assuming a minimum of 10 minutes of time per application, this works out to 119 hours, or, almost .06 FTE. Actual time spent answering inquiries or calls at the front counter cannot be determined, but anecdotal references indicate that Animal Control related calls exceed calls for law enforcement related services and queries which would have an impact on front counter personnel.

Additional animal control duties include regular verification of seized animals at Burnham's Veterinary Clinic as well as assisting with the euthanizing of animals. Deceased animals and euthanized animals would be stored in a freezer, and then transported periodically to the Glenn County Landfill by Willows staff.

Other duties would include the transport of rabies samples to and from testing facilities in Chico for testing as needed. Suspected rabid wild animals would have to be put down prior to transport (usually done through freezing). This would require an officer be available for such disposal and transport most days.

Responses involving unusual animals present unique problems. Livestock or other domestic or wild animals could require special handling and facilities. Procedures and equipment to transport and store these animals would have to be identified at an as-yet undetermined cost for contracts or per-call rates. Potentially dangerous animals such as bats and rattlesnakes may present special problems for officers.

### REVENUE ESTIMATE

Revenue estimates are based upon the figures reported to the City of Willows by Glenn County for FY 2009-10. These estimates are for assorted fees collected from residents of the City of Willows during FY 2009-10.

License Fees	\$13,243
Duplicate License Fee	\$124
Penalty Fee	\$615
Impound Fees	\$4,860
Disposal Fees	\$325
Misc.	\$145
Adoption - Trust	\$80
Adoption - Not Refundable	\$210
<b>TOTAL REVENUE</b>	<b>\$19,522</b>

### EXPENSES ESTIMATE

Expense estimates are based upon Glenn County's FY 2010-11 expense estimate with an applied 25.6% apportionment for Willows.

Service and Supplies	\$25,444
Other Charges	\$3,408
<b>TOTAL EXPENSES</b>	<b>\$28,852</b>

#### Wages & Benefits

Part-time CSO. This is an option. However, a part-time CSO would only be available for 19 hours per week. This position would receive no benefits. There may well be difficulties recruiting and retaining a reliable employee for such a part time position that would be working less than 4 hours per day. If modified to work only 3 days per week, that would leave patrol officers (untrained in Animal Control laws and procedures) to take up the responsibilities – potentially burdening the only patrol officer on duty with the added calls for service and responsibilities. Additionally, once trained to perform the necessary tasks and certified through POST and Animal Control training courses, this employee would be well qualified for similar full-time positions elsewhere. The current budget for a part time CSO is approximately \$20,000. Per NCCSIF estimates this could also increase annual workers compensation and liability contributions by \$3,000. This could place the annual cost of the part time CSO at approximately \$23,000.

Full time CSO. This would be the optimum employment level for an Animal Control related position. This position could be available for 40 hours each week, would allow for development and experience in the job, and provide for greater assistance in other areas of the police department. The estimated wages and benefits for this position would be approximately \$67,000. Per NCCSIF estimates this could also increase annual workers

compensation and liability contributions by \$6,000. This could place the annual cost of the full time CSO at approximately \$73,000.

### OTHER CONSIDERATIONS

Start-up costs are as yet undetermined. Basic recurring supplies are included in the GCSO estimates, but start-up costs need to be factored in. Basic equipment includes control poles (6 or more estimated to be about \$100 each), a large freezer for the storage of deceased animals (\$500+), dog license tags, necessary forms, etc. Equipment to freeze, store, and transport potentially diseased bats, birds, vermin, and other animals would also have to be purchased.

Cages and containers for animals of all types would also have to be purchased. Transport, containment, and storage must be provided for all animals from guinea pigs to horses, and not all these animals may be housed at Burnham's Veterinary Clinic. Transportation providers for larger animals would have to be identified and provided for by contract or MOU. Specialized equipment or material might be required for each patrol vehicle so that officers might be properly equipped to seize snakes, possums, raccoons, rats, bats, or other dangerous or potentially vicious or rabid animals.

Training costs will also have to be accounted for. To enable a CSO to do the work of an Animal Control Officer including the issuance of citations and filing reports to the District Attorney seeking a criminal complaint, a 40-hour PC 832 (laws of arrest) course would be required. To be certified as an Animal Control Officer (Corporations Code §14502) would require an 80 hour training course for the officer. These two courses could cost nearly \$4,000 in tuition, salary and expenses.

Police officers are not trained in animal control procedures or laws. Additional training for police officers and office personnel would have variable costs depending on how and where it is conducted. Sheriff Jones estimated between 8 and 12 hours of in-house training has been conducted with his deputies regarding animal control laws and procedures.

Staff-related issues could include additional time out of service to clean animal feces, urine, and/or blood from a vehicle when used to transport an animal. The purchase of maintenance and cleaning supplies for vehicles and animal containers (cages, boxes, etc.) would have to be considered. Officers with allergies to animals may prevent or limit responses to calls for service involving some or all animals.

The purchase or conversion of a vehicle to Animal Control functions will likely be necessary at an as yet unknown cost (estimates as low as \$900 for cages inserted into an existing truck, or \$15,000 or more for a used, equipped truck).

The city's Emergency Action Plan would have to be modified to accommodate the recovery and placement of animals in the event of a local disaster. Materials for the transportation, housing, care and feeding of all manner of animal, and staging locations separate from humans, would have to be identified to accommodate any animals that might be recovered or dislocated in an emergency.

Prosecution of violations must also be considered. While the Glenn County District Attorney's Office currently prosecutes citations for Willows Municipal Code violations, staffing levels have compelled him to forego low-level misdemeanor prosecutions. As a result, the city may be compelled to employ the services of the city attorney for such prosecutions, or forego prosecution for violations altogether. This could result in an undetermined number of hours in additional charges each year for prosecution. The current billing rate for the city attorney is estimated at approximately \$250 per hour. *Handwritten: \$225.*

There is the possibility of additional revenue through the raising of fees for service or increased enforcement. Some jurisdictions have had success by increased enforcement of local regulations.

Utilizing demographic calculations for pets from the American Veterinary Medicine Association, and an estimated population of 6,289 (2009 census estimate) for the city of Willows, it is estimated that there are approximately 1,590 dogs and 1,794 cats within the city limits. Given current fees and assuming the ability to gain even 75% compliance (a frequently cited but unattained goal with other agencies), this could add approximately \$8,815 in revenues for licensing. However, with possibility of prosecutions being low, we would have to rely largely on voluntary compliance.

### SUMMARY

Utilizing non-salary cost projections from Glenn County's FY 2010-11 Animal Control report of \$28,852, and an actual revenue reported from FY 2009-10 of \$19,522 the Animal Control program has an estimated operating loss of (\$9,330) before salary and benefits are factored in.

Utilizing an estimate of \$67,000 for a full time benefited CSO, and the possibility of added workers compensation and liability costs of \$6,000 an Animal Control Program could cost the city of Willows an estimated minimum of \$82,330 annually.

Utilizing an estimate of \$20,000 for a part time CSO, and the possibility of added workers compensation and liability costs of up to \$3,000, an Animal Control Program could cost the city of Willows an estimated minimum of \$32,330 annually.

While the cost savings with a part time CSO appear to be significant, the hours that such a position would cover would be unlikely to address the approximately 25% increase in workload that would have to be distributed among police officers and the Administrative Assistant. As the majority of calls would fall into the Day Shift time period, much of the increased burden would fall to the single Day Shift officer who already has to field the majority of calls for service. A full time CSO position would be far more beneficial as it could provide sufficient time to address community concerns with Animal Control, and might allow for other functions commonly associated with the CSO position such as parking enforcement, code enforcement, and other matters that are infrequently addressed due to current staffing.

Many of the Animal Control functions cannot be deferred to another day. Many incidents would have to be addressed at the time of the call with the staff at hand. Shifts at minimum staffing could see periods where an officer will be unable to respond to calls for service due to Animal Control issues. While these may not be frequent occurrences, these disruptions in police service should be considered.

Citygate Associates, LLC – leaders in Animal Control studies for municipal governments and joint powers authorities – state on page 17 of Appendix I of their report to the City of Tracy in December, 2010, the following: **“It should be noted that no public animal control program generates enough revenue to be self-supporting. Even the most well-managed programs require significant general fund support.”** They caution against relying on increased fees as a rise in fees often is accompanied by a corresponding drop in redemption of the animals and the associated costs to store and then dispose of or adopt out the animal become added liabilities.

Citygate Associates also cite the increased exposure to “significant public liability” through the operation of vehicles, the risk of injury or death to an animal, and with issues surrounding rabies control activities. They further cite the significant exposure of animal control personnel to injuries of the back, legs and arms that result from repeated lifting, animal bites requiring treatment and time off, exposure to rabies, Lyme disease, and other ailments.

Any consideration of adopting Animal Control responsibilities should be considered carefully as there are a great number of variables that may come into play. Shouldering the additional legal burden without adequate resources could result in additional liability to an already beleaguered General Fund.

## Natalie Butler

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**From:** Schauer/Alan/Pat <aschauer@peoplepc.com>  
**Sent:** Monday, March 03, 2014 11:57 AM  
**To:** Natalie Butler  
**Subject:** Police Methods in Detail for Heron and Egret Deterrence

TO: THE WILLOWS CITY COUNCIL

FROM: ALAN SCHAUER, 262 S. ENRIGHT AVE, WILLOWS

DATE: MARCH 3, 2014

SUBJECT: INCIDENTAL ACTIVITIES: POLICE METHODS FOR HERON AND EGRET DETERRENCE IN 2014

At the City Council meeting on February 25th, 2014, I presented a letter (included below) arguing for assigning the responsibility of heron and egret deterrence to the Willows Police Department. I believe I was not helpful at that meeting in defining the scope and methodology of such an effort. This letter aims to correct that.

Bird detection and deterrence by the police should be an incidental activity that should never conflict with normal police functions. It is all a matter of having eyes and ears on the street almost continuously to detect the birds and to occasionally disturb them. Certainly no officer should ever be assigned specifically to go on patrol looking for birds.

I would divide the police effort into three phases, all of which should occur on a non-interference basis with policing.

### Phase 1 -- Training on Heron ID, Heron Nest Sites and Deterrence Techniques

Once the herons arrive in town, a member of last year's volunteer team should ride along with the various patrol officers for brief periods, say an hour or two, showing the officers the look and sounds of the birds and their preferred nest sites. The ten nest sites from last year (listed below) can easily be covered in a half hour to forty-five minutes. Deterrence techniques are also listed below. A typical bird flushing effort lasts less than two minutes. This phase would begin between about March 15th and about April 1st, depending on the birds.

### Phase 2 -- Heron Detection and Deterrence

Initially the herons will be the focus of activity. They tend to be most visible in early morning when they return from feeding and at dusk when they head out to feed. When birds are seen, the police officer could flush or could notify a volunteer to take over. Again, it's the cognizant and continuous eyes and ears on the streets that are important. The herons should not be allowed to become comfortable enough in the daytime to build nests. This phase could extend all the way to early July.

### Phase 3 -- Egret Detection and Deterrence

Egret ID is no problem: they are the big white ones and, though they do hide in trees sometimes, they are often starkly visible on the outside and top of trees, and tend to be vocal. Last year they were always associated with herons. The egrets may arrive in much larger numbers than herons, and they are active in the daytime, though most often in early morning and after 4 PM. Deterrence is the same as with the herons. This phase will run from late April until early July.

### The Ten Nest Sites of 2013

- 315 Garden and isolated trees in the 600 and 500 blocks of 5th Street (a diffuse colony).
- W. Willow near N. Shasta and two large trees just north of there.
- North Valley Indian Health, across the alley to the west.
- Memorial Park.
- 314 N. Butte.
- 440 N. Plumas.
- 244 S. Villa.
- 175 N. Villa, cypress tree now removed but birds may nest nearby.
- 157 N. Plumas.
- Various trees casually observed.

### Deterrence Techniques

CLAPPERS were very effective for most situations. Team member Mike Roberts artfully made clapper sets from 3/4 inch plywood of dimension 12x4 inches with sturdy handles. These devices are so loud that at least one user suffered temporary deafness. The sharp

cracks of a clapper would deter egrets flying at 200 feet altitude and a distance of 1/8 mile from the clapper. A couple of 2x4s also make a sharp crack, and just the clapping of hands deterred and flushed some birds. For sitting birds, especially herons, multiple rapid cracks seemed more effective than single shots. Also, it was easier to deter flying birds than to flush sitting ones, and much easier to flush egrets than herons.

RUBBER MALLETS and BASEBALL BATS were effective in some situations. For some herons in dense cypress trees, a clapper didn't work. Rapping the trunk sends vibrations through the wood that the birds can feel with their presumably sensitive feet. The vibrations made the herons move around in the tree, and often a clapper was needed to complete the flush. Rapping of the tree trunk was not applied to egrets: noise was almost always enough to flush them, though an airsoft boost was occasionally necessary.

AIR HORNS, the louder the better, were effective in flushing and deterring egrets, less effective on herons. Jason John, a resident near the West Willow site, used horns powered by an air compressor: they were very loud and very effective.

AIRSOFT PELLETS flushed birds that were reluctant to respond to the above devices. The sound of the pellets ripping through foliage always flushed the "sticky" birds.

A BIRDGARD(TM) noise-making device flushed about half of the herons in a cypress tree in ten minutes of noise but was too disruptive to businesses and residents for continuous deployment.

In conclusion, thank you for your consideration of applying the police department to this incidental task of protecting Willows citizens from the health and property damage impacts of these birds.

Sincerely,  
Alan Schauer, 934-8228

For Reference: Letter to the City Council from Alan Schauer, Feb. 25, 2014

TO: THE WILLOWS CITY COUNCIL  
FROM: ALAN SCHAUER, 262 S. ENRIGHT AVE, WILLOWS  
DATE: FEBRUARY 25, 2014  
SUBJECT: EGRET AND HERON DETERRENCE, 2014

In 2012 and previous years, there was considerable success deterring the birds from specific locations by removing or trimming trees and by using noise and other methods. Unfortunately, the birds would relocate to other locations in town the following year. In 2013 a team of volunteers tried a city-wide approach using noise and other techniques at every location in town at which the birds started to nest.

This approach was 100% successful on the snowy egrets but perhaps only 75% effective on the night herons because the team started deterrence too late in the spring to completely prevent heron nesting. As confirmed by aerial reconnaissance on July 12th, 2013 no egrets nested in town, but the reconnaissance flight did reveal large egret colonies at four locations out of town. Heron nesting seems to be a prerequisite to nesting attempts by egrets at any particular site, so some herons will be back in town in 2014 and will bring some egrets with them after a time delay of two to six weeks. Total bird numbers in 2014's invasion should be reduced by at least half, however, because of 2013's deterrence efforts.

The 2013 anti-egret effort ran from April 15th to July 3rd, expending about 275 man-hours of volunteer labor and \$150 in supplies. Additional costs were borne by the County to trim trees in Memorial Park. Ten nesting sites, that is, potential nesting colonies, required twice daily monitoring with deterrence measures as necessary for that two and a half month period during which the volunteers were active. As noted above, some night herons had already established nests by April 15th, so deterrence in 2014 should start on March 15th.

Since the birds pose public safety, public health, and property damage problems, the responsibility for their deterrence should rest with the Willows Police Department. Volunteers are not a reliable workforce; they lack the unsurpassed intelligence network of the Police Department, lack the 24/7 coverage of the community, and often lack the time to do the job.

The assets that the Police Department brings to the deterrence chore are considerable -- a disciplined workforce, 24/7/365 coverage of the community, a developed community intelligence network, an instantaneous communications network, multiple units often in operation, and mobile noise generating equipment. Some officers may even see bird deterrence as job enrichment.

A small commitment of police officer training in bird detection and deterrence would assure a safer, healthier town with less property damage. Volunteers and the Willows Fire Department could also be deployed as the Police Department sees fit.

I was a member of the 2013 team of volunteers, but I will be relocating out of state in 2014. I can, however, be available in mid-March for police officer training.

Submitted by Alan Schauer, 934-8228