

CITY COUNCIL

Vince Holvik, Mayor
Jeff Cobb, Vice Mayor
Gary Hansen, Council Member
Terry Taylor-Vodden, Council Member
Jim Yoder, Council Member

CITY MANAGER
Steve Holsinger

CITY CLERK
Natalie Butler



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

CITY COUNCIL SPECIAL BUDGET MEETING AGENDA

Council Chambers, 201 North Lassen Street

Wednesday, March 28, 2012

11:00 a.m.

1. **Call to Order – 11:00 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 2012/2013 Budget Overview**
 - **Review of 2012/2013 Estimated General Fund Budget before Adjustments**
 - **Council Review and Direction of Targeted 2012/2013 Budget Objectives**
 - **Overall Goal – Balanced budget/no use of reserve funds?**
 - **Revenue Enhancement Priorities – Admin Fees, Tax Measures, Special Events?**
 - **Expenditure Reductions – Contract Services, Shared Resources/Services, Staff Reductions, and/or Program Elimination?**
 - **Maintain Status Quo – fund only operations supported by projected revenues?**
6. **Set time and date for next Budget Meeting.**
7. **Adjournment**

CERTIFICATION:

Pursuant to Government Code § 54956 the agenda for this meeting was properly posted on March 22, 2012.

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 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

2012/2013 BASELINE GENERAL FUND AND SPECIAL REVENUE FUND PROJECTION

The following pages present 2012/13 operation activity (except for Sewer and Water Enterprise, which will be presented at a later date) for the City of Willows on a baseline or "first pass" basis. This budget is based on the following assumptions:

- Service and staffing levels remain intact for 2012/13 from the close of 2011/12
- Overall operations continue at the same level for 2012/13.
- Employees subject to 5% or 10% furloughs at the close of 2011/12 will remain on furlough status in 2012/13
- A comparative General Fund budget summary based upon the implementation vs. continued deferral of contracted salary increase levels is presented on the page titled "GENERAL FUND SUMMARY- Baseline Summaries". WPSA (Police and Fire), WEA (Public Works and Library Technician) and the Police Chief have agreed to wage increase deferrals ranging from 3% to 15% since 7/1/09. These deferrals are scheduled to end 7/1/12 absent renewals of agreement for the deferral to continue. Detailed budget calculations on the pages are calculated based on continued deferral.
- Outside funding for operational activity will remain intact for 2012/13

Although presented on a baseline concept, several expenditure items do affect the maintenance of ongoing operations. They are as follows:

- PERS and health care cost- The employer cost of PERS for 2012/13 has increased approximately \$16,000 (increased in employer contribution percentage as calculated annually by PERS) and an estimated 5% increase in health insurance has been included in the expenditure projections.
- End of Grant Fund Period for Police Position- The CHRP grant, utilized to fund one Police Officer, ends during 2012/13. Approximately \$34K in grant funding will be utilized for the position in 2012/13 vs. \$85K in 2011/12. As part of the grant agreement, the position must remain funded for a minimum of one full budget cycle beyond grant expiration.
- Election Costs- \$18K is included in the City Council budget to cover costs associated with placing measures on the ballot in November. An additional \$5K is included in the City Clerk's budget to cover costs associated with the upcoming City Council election and possible ballot measures.
- Workers Compensation Insurance- The City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce workers compensation premiums over the past three years. In 2011/2012, the dividends were enough to cover roughly 73% of premium cost. For 2012/2013, the estimated dividends remain substantial, but are projected to cover approximately 60% of premiums. The result is an increased net expenditure of approximately \$13K.

- Water- In 2011/12 water expenses are expected to outpace the original budget projections by about 30%. An adjustment was made at mid-year, with the effect carrying over to 2012/13.
- Certified Pool Operations- With the significant reduction in Public Works staff during 2011/12, the use of PW staff to provide ongoing testing and maintenance of the pool is no longer a practical option. While the initial preparation in advance of opening the pool will be handled by PW staff, the ongoing testing and maintenance of the water is now projected to be performed by contracted service. The estimated cost of this is \$5K

Staff is seeking guidance from Council as a result of this baseline budget as to priorities in proceeding into 2012/13.

CITY OF WILLOWS
 2012-13 BUDGET YEAR
 GENERAL FUND SUMMARY
 Baseline Summaries

Baseline Budget With Implementation
 Of Scheduled Wage Increases

Projected Revenue	\$ 3,217,186
Projected Expenditures	<u>\$ (3,436,537)</u>
Projected Deficit	\$ (219,351)

Baseline Budget With Continued Deferral
 Of Scheduled Wage Increases

Projected Revenue	\$ 3,217,186
Projected Expenditures	<u>\$ (3,337,920)</u>
Projected Deficit	\$ (120,734)

NOTE: The following pages that detail the calculation of baseline budget activities are presented based on the assumption of continued deferral of wage increases.

CITY OF WILLOWS
2012-2013 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS
CITY COUNCIL	33252	33252	
CITY ATTORNEY	15000	15000	
CITY MANAGER	167816	167816	
FINANCE DEPARTMENT	170968	168968	2000
PLANNING	27000	27000	
GENERAL OFFICE	139496	139496	
COMMUNITY ACTIVITIES	34948		34948
CIVIC CENTER MAINT. BUILDING	27135	27135	
POLICE DEPARTMENT	93862	93862	
ENGINEERING	1404398	1256215	148183
LIBRARY	17000	15000	2000
LIBRARY-BAYLISS	205256	151819	53437
LIBRARY-ELK CREEK	6540		6540
RECREATION	8665		8665
SWIMMING POOL	116859	87233	29626
PARKS & PUBLIC WORKS-GENERAL	37145	37145	
PARKS DIVISION	354947	322127	32820
MALL DIVISION	35359	31859	3500
MUSEUM DIVISION	8400	8400	
FIRE DEPARTMENT	2095	2095	
PUBLIC WORKS/STREETS DIVISION	651163	649163	2000
STORM DRAINS DIVISION	128522	39027	89495
	7705	7705	
 TOTAL O & M EXPEND.	 3693531	 3280317	 413214
 SPECIAL PROJECTS			
CDBG PROGRAM INCOME ACTIVITIES	tbd		tbd
 TOTAL SPECIAL PROJECTS			
 CAPITAL			

INFORMATION TECHNOLOGY	5000	5000	
PARKS/PUBLIC WORKS	97000		97000
FIRE	52603	52603	
 TOTAL CAPITAL	 154603	 57603	 97000
 TOTAL EXPENDITURES	 3848134	 3337920	 510214
 ESTIMATED REVENUES	 3727400	 3217186	 510214
 ESTIMATED DEFICIT	 120734	 120734	 0
 Projected General Fund Reserve @7/1/12		1035986	
 Estimated General Fund Reserve 6/30/13		915252	

City of Willows - General Fund Revenue
 Projection 2012/13

Revenues:	2011/12 Projection	2012/13 Projection	
PROPERTY TAX	\$ 736,000	\$ 736,000	
PG&E FRANCHISE	\$ 56,713	\$ 44,000	1
WATER FRANCHISE	\$ 31,000	\$ 31,000	
CABLE TV FRANCHISE	\$ 25,000	\$ 25,000	
GARBAGE FRANCHISE	\$ 42,000	\$ 42,000	
SALES TAX	\$ 1,105,000	\$ 1,180,000	2
TRANSFER TAX	\$ 5,000	\$ 5,000	
OCCUPANCY TAX	\$ 400,000	\$ 360,000	3
BUSINESS LICENSE	\$ 22,500	\$ 22,500	
BUILDING PERMITS	\$ 32,500	\$ 32,500	
ENCROACHMENT PERMITS	\$ 11,000	\$ 11,000	
FINES & FORFEITURES	\$ 30,000	\$ 30,000	
GENERAL INTEREST	\$ 25,000	\$ 25,000	
RENTAL OF PROPERTY	\$ 15,000	\$ 15,000	
MOTOR VEHICLE IN LIEU	\$ 477,053	\$ 475,000	
PLANNING FEES	\$ 5,000	\$ 5,000	
PLAN CHECK FEES	\$ 12,500	\$ 12,500	
FIRE DEPARTMENT FEES	\$ 32,500	\$ 32,500	
POLICE REPORTS	\$ 2,000	\$ 2,000	
SEWER ADMIN FEE	\$ 68,935	\$ 75,000	4
OTHER REV & FUNDS	\$ 5,000	\$ 5,000	
WEED ABATEMENT	\$ 10,000	\$ 10,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000	
SWIM POOL RECEIPTS	\$ 20,000	\$ 20,000	
PARK PERMITS	\$ 1,250	\$ 1,250	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	
BOOKING FEES	\$ 1,500	\$ 1,500	
TOTAL GENERAL REVENUES	\$ 3,190,887	\$ 3,217,186	

- 1 - The City received a one-time "catch-up" of franchise fees in the amount of \$18,000 due to PG&E's reclassification of properties to within the City Limits. The ongoing additional revenue is anticipated to be \$4000 to \$6000 per year.
- 2 Estimated effect of Wal Mart expansion and Taco Bell reopening
- 3 Erosion of TOT anticipated as major construction projects (PG&E and Wal Mart) have ended and fuel prices will curtail discretionary travel.
- 4 Nexus study of non-enterprise staff working on sewer related activity is underway and completion is anticipated in time to adjust transfer amount by the close of 2012-13

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 33252

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	FY 2011/2012 BUDGET	PROPOSED FY 2012/2013 BUDGET	FUND	
			SUPPORT GENERAL	SUPPORT OTHER
301.4004.010 SALARIES	8100	8100	8100	
301.4008.010 FICA	620	620	620	
301.4009.010 WORKERS COMPENSATION	172	172	172	
301.4030.010 SPECIAL DEPARTMENTAL	19100	19100	19100	
301.4140.010 INSURANCE	657	657	657	
301.4150.010 TRAVEL & MEETINGS	600	600	600	
301.4160.010 DUES	4003	4003	4003	
TOTAL	33252	33252	33252	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 15000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	FY 2011/2012 BUDGET	PROPOSED FY 2012/2013 BUDGET	FUND	
			SUPPORT GENERAL	SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	15000	15000	15000	
TOTAL	15000	15000	15000	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 167816

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	FY 2011/2012 BUDGET	PROPOSED FY 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	93839	93839	93839	
301.4006.030 PERS	24816	25799	25799	
301.4007.030 HEALTH INSURANCE	29335	30460	30460	
301.4008.030 FICA	7546	7546	7546	
301.4009.030 WORKERS COMPENSATION	1319	1959	1959	
301.4014.030 LIFE INSURANCE	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	500	500	500	
301.4071.030 TELEPHONE	50	50	50	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	
301.4120.030 PROFESSIONAL SERVICES	4000	4000	4000	
301.4150.030 TRAINING & TRAVEL	0	0	0	
TOTAL	165068	167816	167816	0

PERSONNEL: CITY MANAGER 1

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL 168968
RDA 2000
170968

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	FY 2011/2012 BUDGET	ADOPTED FY 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	103953	98956	98956	
301.4004.050 TEMP WAGES	2500	2500	2500	
301.4006.050 PERS	27311	27106	27106	
301.4007.050 HEALTH INSURANCE	9144	11585	11585	
301.4008.050 FICA	8574	8574	8574	
301.4009.050 WORKERS COMPENSATION	1527	2271	2271	
301.4014.050 LIFE INSURANCE	124	126	126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	13000	15000	15000	
331.4130.050 CONTRACTUAL SERVICES	2000	2000		2000
TOTAL	170983	170968	168968	2000

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR 1
FINANCE CLERK 1

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 27000

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ADOPTED		FUND	FUND
	FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4021.060 POSTAGE	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	600	600	600	
301.4060.060 ADVERTISING	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	25000	25000	25000	
301.4150.060 TRAVEL & MEETINGS	500	500	500	
TOTAL	27000	27000	27000	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 139496

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	FY 2011/2012 BUDGET	PROPOSED FY 2012/2013 BUDGET	FUND	FUND
			SUPPORT GENERAL	SUPPORT OTHER
301.4001.070 SALARIES	38098	38098	38098	
301.4004.070 SALARIES-PART TIME	10000	0	0	
301.4006.070 PERS	10008	10408	10408	
301.4007.070 HEALTH INSURANCE	21783	22617	22617	
301.4008.070 FICA	3679	2914	2914	
301.4009.070 WORKERS COMPENSATION	687	1021	1021	
301.4013.070 UNEMPLOYMENT	600	600	600	
301.4014.070 LIFE INSURANCE	63	63	63	
301.4020.070 OFFICE EXPENSE	5000	5000	5000	
301.4021.070 POSTAGE EXPENSE	3000	3000	3000	
301.4022.070 COPIER SUPPLIES	500	500	500	
301.4060.070 ADVERTISING	1000	1500	1500	
301.4071.070 TELEPHONE	6000	5000	5000	
301.4110.070 VEH. ALLOWANCE	300	300	300	
301.4115.070 EQUIPMENT MAINTENANCE	4800	4800	4800	
301.4120.070 PROFESSIONAL SERVICES	32500	37500	37500	
301.4140.070 INSURANCE	6224	6175	6175	
301.4150.070 TRAVEL AND TRAINING	0	0	0	
TOTAL	144242	139496	139496	

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
COMMUNITY 4000
ECONOMIC DEV. 30948

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	PROPOSED		FUND	FUND
	FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	15000	4000		4000
333.5733.075 LAFCO	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	10000	10000		10000
333.5735.075 TRI-COUNTY ECON. DEVELOPMENT	3500	3500		3500
333.5760.075 COMMUNITY PROMOTION	10000	10000		10000
TOTAL	45948	34948	0	34948

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 27135

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	PROPOSED		FUND	FUND
		FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.080	PART TIME SALARY	7800	7800	7800	
301.4008.080	FICA	597	597	597	
301.4009.080	WORKERS COMPENSATION	123	123	123	
301.4030.080	SPECIAL DEPARTMENTAL	750	750	750	
301.4040.080	SMALL TOOLS	200	200	200	
301.4080.080	P.G. & E.	10000	10000	10000	
301.4081.080	WATER EXPENSE	2050	2665	2665	
301.4100.080	BUILDING MAINTENANCE	5600	5000	5000	
TOTAL		27120	27135	27135	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 93862

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	FY 2011/2012 BUDGET	PROPOSED FY 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	54864	54864	54864	
301.4006.090 PERS	14462	15037	15037	
301.4007.090 HEALTH INSURANCE	5772	5772	5772	
301.4008.090 FICA	4197	4197	4197	
301.4009.090 WORKERS COMPENSATION	640	951	951	
301.4014.090 LIFE INSURANCE	62	62	62	
301.4020.090 OFFICE EXPENSE	500	500	500	
301.4021.090 POSTAGE EXPENSE	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	2800	2000	2000	
301.4040.090 SMALL TOOLS	100	100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	
301.4071.090 TELEPHONE	800	800	800	
301.4111.090 VEHICLE MAINTENANCE	400	400	400	
301.4113.090 VEHICLE MAINTENANCE GAS	600	800	800	
301.4120.090 PROFESSIONAL SERVICES	3500	5500	5500	
301.4140.090 INSURANCE	1410	1399	1399	
301.4150.090 TRAINING & TRAVEL	500	500	500	
301.4160.090 DUES & MEMBERSHIPS	500	500	500	
TOTAL	91587	93862	93862	0

PERSONNEL:

BUILDING OFFICIAL 1.0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL	1,256,215
SLESF	100,000
CHRP	34,168
AVOID THE 5	10,765
ASSET FORFEITURE	316
OJP VEST PROGRAM	2,934
	<hr/>
	1,404,398

ACC. 100
DEPT. POLICE

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	433,942	470,138	470,138	
376.4001.100 SLESF SALARIES	49,200	47,209		47,209
378.4001.100 CHRP GRANT SALARIES	41,882	15,623		15,623
301.4002.100 OVERTIME	37,000	37,000	37,000	
387.4002.100 OVERTIME-AVOID THE 5	15,000	10,000		10,000
301.4004.100 PART-TIME/RESERVES	4,000	4,000	4,000	
301.4005.100 HOLIDAY PAY	25,833	25,710	25,710	
301.4006.100 PERS	182,934	206,373	206,373	
376.4006.100 PERS- SLESF	21,298	25,146		25,146
378.4006.100 PERS- CHRP	18,130	7,104		7,104
301.4007.100 HEALTH INSURANCE	152,863	175,717	175,717	
376.4007.100 HEALTH INSURANCE-SLESF	22,022	22,617		22,617
378.4007.100 HEALTH INSURANCE-CHRP	17,955	8,699		8,699
301.4008.100 FICA	38,309	50,979	50,979	
376.4008.100 FICA-SLESF	3,764	3,611		3,611
378.4008.100 FICA-CHRP	3,204	1,195		1,195
387.4008.100 FICA-AVOID THE 5	1,148	765		765
301.4009.100 WORKERS COMPENSATION	4,244	13,072	13,072	
376.4009.100 WORKERS COMP-SLESF	1,438			-
378.4009.100 WORKERS COMP-CHRP	3,979	1,484		1,484
301.4013.100 UNEMPLOYMENT	23,400	5,000	5,000	
301.4014.100 LIFE INSURANCE	567	567	567	
376.4014.100 LIFE INSURANCE-SLESF	126	63		63
378.4014.100 LIFE INSURANCE-CHRP	63	63		63
301.4020.100 OFFICE EXPENSE	3,700	3,700	3,700	
301.4021.100 POSTAGE	500	500	500	
301.4030.100 SPECIAL DEPARTMENTAL	5,500	5,500	5,500	
334.4030.100 SPECIAL DEPARTMENTAL	4,629	316		316
376.4030.100 SLESF SPECIAL DEPARTMENT	1,354	1,354		1,354
301.4050.100 UNIFORM EXPENSE	10,674	11,534	11,534	
376.4050.100 UNIFORM EXPENSE-SLESF	860	-		-
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	2,934	2,934		2,934
301.4071.100 TELEPHONE	6,500	6,500	6,500	
301.4115.100 EQUIP. MAINT.	5,000	5,000	5,000	
301.4120.100 PROFESSIONAL SERVICES	4,000	4,000	4,000	
301.4130.100 CONTRACTUAL SERVICES	9,000	9,000	9,000	
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	52,500	52,500	52,500	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	55,000	62,000	62,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,500	88,375	88,375	
301.4140.100 INSURANCE	11,654	11,450	11,450	
301.4150.100 TRAINING AND TRAVEL	500	600	600	
301.4160.100 DUES AND MEMBERSHIPS	450	500	500	
301.4835.100 BOOKING FEES	16,500	6,500	6,500	
TOTAL	1,382,056	1,404,398	1,256,215	148,183

PG 2-24

PERSONNEL:

CHIEF	1	OFFICERS (7 authorized, 2 not funded)	5
SERGEANTS	2	ADM. SECRETARY	1
INVESTIGATOR	1	TRANSCRIPTION ASSISTANT	0.1

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
 GENERAL 15000
 Gas Tax 2107.5 2000

ACC. 110
 DEPT. ENGINEERING

 17000

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	2000	2000		2000
TOTAL	17000	17000	15000	2000

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:	
GENERAL	151819
COUNTY LIBRARY	50454
LIT. PASS THROUGH	52000
LOST/DAMAGE TRST	2233
PUB. LIB. FUND	4777
SUMMER LIBRARY	750

	262033

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	PROPOSED		FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2011/12 BUDGET	2012/2013 BUDGET		
301.4001.120 SALARIES	7715	806	806	
338.4001.120 SALARIES	27877	27877		27877
301.4004.120 PART TIME SALARIES	39276	39276	39276	
338.4004.120 PART TIME SALARIES	7861	7861		7861
301.4006.120 PERS	7549	6015	6015	
338.4006.120 PERS	1793	1793		1793
301.4007.120 HEALTH INSURANCE	11841	857	857	
338.4007.120 HEALTH INSURANCE	4915	4915		4915
301.4008.120 FICA	3048	3239	3239	
338.4008.120 FICA	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	2581	3243	3243	
301.4013.120 UNEMPLOYMENT	450	450	450	
301.4014.120 LIFE INSURANCE	62	62	62	
301.4020.120 OFFICE EXPENSE	3400	3400	3400	
301.4021.120 POSTAGE	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	2500	2500	2500	
354.4030.120 SPECIAL DEPARTMENT-SUMMER	750	750		750
359.4030.120 SPECIAL DEPARTMENT-LITERACY	0	0		0
301.4071.120 TELEPHONE	3100	3100	3100	
301.4080.120 P.G. & E.	9000	9000	9000	
301.4115.120 EQUIPMENT MAINTENANCE	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	66000	67000	67000	
301.4140.120 INSURANCE	6749	6696	6696	
301.4150.120 TRAINING & TRAVEL	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	
301.4933.120 PRINT MATERIAL	4000	4000	4000	
345.4933.120 PRINT MATERIAL	0	0		0
202.4933.120 PRINT MATERIAL	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447		5447
TOTAL	222883	205256	151819	53437

PERSONNEL:

LIBRARIAN	Contract	
LIBRARY TECHNICIAN	1	(1 Additional Authorized-Not Funded)
PART-TIME LIBRARY CLERKS	4940	annual personnel hours

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.# DESCRIPTION	PROPOSED		FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2011/2012 BUDGET	2012/2013 BUDGET		
338.4004.121 PART TIME SALARIES	3900	3900	0	3900
338.4008.121 FICA	298	298	0	298
338.4009.121 WORKERS COMPENSATION	70	88	0	88
338.4030.121 SPECIAL DEPARTMENT	310	379	0	379
338.4071.121 TELEPHONE	625	625	0	625
338.4080.121 P.G. & E.	1000	1250	0	1250
TOTAL	6203	6540	0	6540

PERSONNEL:

PART-TIME LIBRARY CLERK

(8 Hrs. Per Week)

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8665

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3964	3964	0	3964
338.4008.122 FICA	303	303	0	303
338.4009.122 WORKERS COMPENSATION	71	89	0	89
338.4030.122 SPECIAL DEPARTMENT	418	689	0	689
338.4071.122 TELEPHONE	572	620	0	620
338.4135.122 RENT	3000	3000	0	3000
TOTAL	8328	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL 87233
JUMP START 6300
REC REIMB 19635
REC CULT 3691

ACC. 130
DEPT. RECREATION

TOTAL 116859

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT	
			GENERAL	OTHER
301.4001.130 SALARY	50650	50852	50852	
239.4004.130 TEMPORARY SALARIES-JUMP START	1500	3820		3820
301.4004.130 TEMPORARY SALARIES	3500	3500	3500	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	11250	11250		11250
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	2500	2500		2500
301.4006.130 PERS	13342	13930	13930	
301.4007.130 HEALTH INSURANCE	8470	8699	8699	
239.4008.130 FICA-JUMP START	115	292		292
301.4008.130 FICA	4142	4158	4158	
322.4008.130 FICA - REC. REIMB.	861	861		861
323.4008.130 FICA - REC. CULTURAL	191	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	149	387		387
301.4009.130 WORKERS COMPENSATION	624	733	733	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	174	324		324
301.4013.130 UNEMPLOYMENT	500	500	500	
301.4014.130 LIFE INSURANCE	62	63	63	
301.4021.130 POSTAGE	50	50	50	
322.4021.130 POSTAGE - REC. REIMB.	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1843	1801		1801
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	6500	6500		6500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	1000	1000		1000
301.4071.130 TELEPHONE	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	500	500		500
301.4140.130 INSURANCE	1233	1223	1223	
301.4150.130 TRAINING & TRAVEL	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	175	175	175	
TOTAL	112881	116859	87233	29626

PERSONNEL: RECREATION DIRECTOR 1
PART TIME CLERICAL ASSISTANCE 0.5

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 37145

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	15210	15210	15210	
301.4008.135 FICA	1164	1164	1164	
301.4009.135 WORKERS COMPENSATIOI	215	274	274	
301.4013.135 UNEMPLOYMENT	50	0	0	
301.4020.135 OFFICE EXPENSE	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	3000	3000	3000	
301.4060.135 ADVERTISING	150	150	150	
301.4071.135 TELEPHONE	200	200	200	
301.4080.135 P.G.& E.	3500	4500	4500	
301.4081.135 WATER EXPENSE	3000	4000	4000	
301.4100.135 BUILDING MAINTENANCE	400	400	400	
301.4115.135 EQUIPMENT MAINT.	1000	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	600	5600	5600	
301.4140.135 INSURANCE	487	487	487	
301.4150.135 TRAVEL AND TRAINING	760	760	760	
301.5132.135 FIRST AID	300	300	300	
TOTAL	30136	37145	37145	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL	322127
GAS TAX	30074
REDEVELOPMENT	2746
TOTAL	354947

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

ACCT.# DESCRIPTION	PROPOSED		FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2011/2012 BUDGET	2012/2013 BUDGET		
301.4001.138 SALARIES	170747	120113	120113	
316.4001.138 SALARIES	24541	20541		20541
301.4002.138 OVERTIME	5200	5200	5200	
301.4004.138 PART TIME SALARIES	27965	27965	27965	
331.4004.138 PART TIME SALARIES	2253	2253		2253
301.4006.138 PERS	47247	37200	37200	
316.4006.138 PERS	1301	1301		1301
301.4007.138 HEALTH INSURANCE	49555	53896	53896	
316.4007.138 HEALTH INSURANCE	5069	5069		5069
301.4008.138 FICA	15186	13297	13297	
316.4008.138 FICA	1526	1526		1526
331.4008.138 FICA	172	172		172
365.4008.138 FICA	0	0		0
301.4009.138 WORKERS COMPENSATION	3253	4667	4667	
316.4009.138 WORKERS COMPENSATION	1637	1637		1637
331.4009.138 WORKERS COMPENSATION	224	321		321
301.4013.138 UNEMPLOYMENT	2000	2000	2000	
301.4014.138 LIFE INSURANCE	189	189	189	
301.4020.138 OFFICE EXPENSE	800	800	800	
301.4040.138 SMALL TOOLS	1000	1000	1000	
301.4050.138 CLOTHING	3000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	12000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2500	2500	
301.4113.138 FUEL	18000	20000	20000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1200	
301.5437.138 FIRST AID	100	100	100	
TOTAL	412665	354947	322127	32820

PERSONNEL:

DEPT. PUBLIC WORKS DIRECTOR	1
MAINTENANCE WORKER I	1
MAINTENANCE WORKER II	1
SEASONAL PARKS/PUBLIC WORKS	0.75

CITY OF WILLOWS
2012-2013 BUDGET

ACCT: 140
DEPT: PARK MAINT.

SOURCE OF FUNDS:
GENERAL 31859
CA Recycle Grant 3500
TOTAL 35359

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	9000	9000	9000	
366.4030.140 SPECIAL DEPARTMENTAL	3500	3500		3500
301.4071.140 TELEPHONE	300	300	300	
301.4080.140 P.G.& E.	8000	8000	8000	
301.4081.140 WATER	6000	7800	7800	
301.4100.140 BUILDING MAINTENANCE	1200	1000	1000	
301.4120.140 PROFESSIONAL SERVICES	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	900	900	900	
301.4140.140 INSURANCE	3890	3859	3859	
TOTAL	33790	35359	31859	3500

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 8400

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	1200	1000	1000	.
301.4080.145 P.G.& E.	3000	3000	3000	
301.4081.145 WATER	3400	4400	4400	
TOTAL	7600	8400	8400	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 2095

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	650	845	845	
301.4100.146 BUILDING MAINTENANCE	1500	1250	1250	
TOTAL	2150	2095	2095	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL 649163
FIRE SPEC. 2000
TOTAL 651163

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	254,207	259,206	259,206	
301.4002.150 OVERTIME	20,039	20,039	20,039	
301.4004.150 TEMP WAGES	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	6,024	6,134	6,134	
301.4006.150 PERS	109,762	118,849	118,849	
301.4007.150 HEALTH INSURANCE	80,429	83,509	83,509	
301.4008.150 FICA	23,253	23,666	23,666	
301.4009.150 WORKERS COMPENSATION	4,042	5,152	5,152	
301.4010.150 CALL BACK	19,000	19,000	19,000	
301.4013.150 UNEMPLOYMENT	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	315	315	315	
301.4020.150 OFFICE EXPENSE	1,700	1,700	1,700	
301.4021.150 POSTAGE	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	3,000	3,000	3,000	
357.4030.150 SPECIAL DEPARTMENTAL	2,500	2,000	-	2,000
301.4040.150 SMALL TOOLS	4,100	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	
301.4071.150 TELEPHONE	4,000	4,000	4,000	
301.4080.150 PG&E	12,700	12,700	12,700	
301.4081.150 WATER	950	1,235	1,235	
301.4100.150 BUILDING MAINT.	12,500	12,500	12,500	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	8,125	8,125	8,125	
301.4115.150 EQUIP. MAINT.	7,000	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	15,000	15,000	15,000	
301.4140.150 INSURANCE	13,759	13,693	13,693	
301.4150.150 TRAVEL & TRAINING	5,000	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	1,500	1,500	1,500	
301.5306.150 VOLUNTEER PERS	5,000	4,000	4,000	
TOTAL	633,646	651,163	649,163	2000

PERSONNEL:

CHIEF 1
CAPTAIN 1
ENGINEER/FIREFIGHTERS 3

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

GENERAL 39,027
GT 2105 37,000
GT 2106 23,929
GT 2107 20,357
LT District 8209

128522

DEPT. 160
DEPT. PUBLIC WORKS/
STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	7,000	7,000	7,000	
313.4030.161 SPECIAL DEPARTMENTAL- L&L DISTRICT	6,421	6,000		6,000
301.4071.160 TELEPHONE	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,500	1,950	1,950	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,000	1,300		1,300
301.4082.160 STREET LIGHTING	3,200	3,200	3,200	
313.4082.161 STREET LIGHTING-L& L DISTRICT	909	909		909
314.4082.160 STREET LIGHTING	-	7,000		7,000
315.4082.160 STREET LIGHTING	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	17,857	17,857		17,857
301.4100.160 BUILDING MAINTENANCE	1,500	1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	4,000	4,000	4,000	
301.4140.160 INSURANCE	10,396	10,427	10,427	
314.5431.160 GAS TAX-STREET MAINTENANCE	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	4,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,250	2,500		2,500
TOTAL	119,912	128,522	39,027	89,495

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 7,705

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	2011/2012 BUDGET	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	3,500	3,500	3,500	
301.4080.170 PG&E	700	700	700	
301.4115.170 EQUIPMENT MAINTENANCE	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	1,500	1,500	1,500	
301.4140.170 INSURANCE	1,012	1,005	1,005	
TOTAL	7,712	7,705	7,705	0

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:

Gas Tax 2104	10000
Gas Tax 2103	46000
TDA-LTF	41000
TOTAL	97000

ACC: 400

CAPITAL OUTLAY
INFRASTRUCTURE

	PROPOSED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
314.var.400 Rubberized Sidewalk Replacement	10000		10000
VAR. 400 Road Resurface and Reconstruction (TDALTF and RSTP Funds)	87000		87000
Total Infrastructure	97000	0	97000

5. Thoroughly evaluate any/all shared resources opportunities with Glenn County and/or surrounding cities.
 - a.) **Consider a study to look into the possibility to consolidate law enforcement services within the City of Willows with the Glenn County Sheriff.**
 - b.) **Study opportunities with Orland or neighboring cities for administrative/city management services (i.e. City Manager, Planner, Building Official, City Clerk, Recreation, Parks, etc.).**
 - c.) Consider negotiations with the County/Orland/other cities for out-sourcing financial management services.
 - d.) ~~Solicit negotiations with Willows Volunteer Fire Service to assume an all-volunteer fire services unit similar to Orland, and/or others.~~

6. ~~Cut programs or eliminate city services. Examples:~~
 - a.) ~~Closure of the City Library and return branches to Glenn County for operation.~~
 - b.) ~~Eliminate the Recreation Department & all programming.~~
 - c.) ~~Eliminate the City Manager & Clerk positions and have Council manage day-to-day operations and maintain/retain all city records, etc. (similar to County model).~~

7. Maintain the status-quo and reduce the workforce in accordance with City Policy.
 - a.) Prepare a proposed budget and then calculate the exact number of employees possible to retain (i.e. affordable with projected revenue) consistent with available funding. Notify all others of position elimination and/or lay-off.

Discussion ensued among the Council, Staff and interested citizens present at the meeting and each of the above items were discussed in great detail and at length. The outcome of the discussions and the consensus of the Council was as follows:

The Council decided to eliminate entirely items 5(d), 6(a), 6(b), and 6(c) for any further consideration or discussion. They indicated that their priority items they wished to continue to discuss, review & possibly pursue in the future were items 1(c), 2(a), 2(b), 3(a), 4(a), 5(a), and 5(b). Any items not specifically noted here were items in which no direction was specifically given to Staff by the Council.

**From the Minutes of the Regular City Council Meeting
September 13, 2011 (emphasis added)**

11. New Business:

- a) Council discussion and direction to Staff concerning identification of "Priority" objectives to facilitate the ongoing development of the Fiscal Year 2012/2013 Budget Process:

In July the Council appointed two members to serve on a budget development subcommittee to commence development of an action plan to serve as the steering guidelines for the Fiscal 2012-2013 budget development process. During an August Council Meeting a goal was adopted for the 2012/2013 budget development process and the Council also reviewed and discussed options and alternatives for specific objectives to facilitate development of the 2012/2013 budget. It was the consensus of the Council that each individual Council Member would review and rank in order of priority, those options and alternatives discussed during the meeting. Council Members submitted their individual ranking of their personal priorities to the City Manager and a summary report has been prepared for discussion at this time.

The items introduced for discussion by the Council for **Potential Revenue Enhancements** were as follows:

- 1. Review current fee structure to consider adjustment as necessary. Examples:
 - a.) Development fees, building fees, encroachment fees.
 - b.) Park utilization or public facilities fees.
 - c.) Administrative fees (i.e., copy fees, permits, etc.).**
 - d.) Business License fees.
- 2. Review Transient-Occupancy-Tax to consider adjustment as necessary.
 - a.) Authorize an audit of TOT collection.**
 - b.) Consider increase of TOT rate by 2%.**
- 3. Consider creation of new Tax model/methods:
 - a.) Consider partnering with Glenn County for specific sales-tax override.**
 - b.) Consider creation of parcel tax for Fire Services District.
- 4. Special Events specific to the identity of the Community. Example:
 - a.) Rice Festival**

The items introduced for discussion by the Council for **Potential Expenditure Reductions** were as follows: