CITY OF WILLOWS

2014/15 and 2015/16

PROJECTED BUDGET

CITY OF WILLOWS
2014-2015 AND 2015-2016 PROJECTED BUDGET
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2014/2015 and 2015/'16 BUDGET ANALYSIS AND SUMMARY

The 2014/2015 projected budget contains a General Fund deficit of $59.1K, based on projected revenues of $3.497MM and appropriated expenditures of $3.556MM, while 2015/16 projects a deficit of $80.7K based on revenues of $3.563MM and expenditures of $3.644MM The projected deficit may be offset via General Fund reserves. However, it is the belief of staff that the initial deficit will be closed via operational savings and/or revenues exceeding estimates during the course of the year. General Fund reserves are projected to be approximately $1.328MM at the start of 2014/15 Assumptions utilized in developing the budget includes the following:

- Overall operations are anticipated to remain at or near current levels

- Furloughs were ended on 8/31/13, and budget assumptions are based upon full employment.

- The various labor groups and unrepresented staff are currently working through paying a larger portion of employee PERS contributions. Various groups will be at or near full payment share of employee PERS by the end of 2016/17.

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

- PERS and Health Care Costs- PERS rates for 2014-15 and projected 2015-16 are utilized in the calculation of retirement benefit costs. Per agreed upon contract amendment, the increase in the portion of employee portion of PERS covered by WPSA members is factored into the calculation. In addition an estimated increase of 5% in health care cost is factored into the calculation.

- Workers Compensation Insurance- the City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce workers compensation premiums over the past for four years through 2012-13. Those dividends dwindled significantly in 2013-14 and are non- existent for 2014-15 and forward for the foreseeable future. The net result is full expense status of WC insurance, resulting in an expenditure level in 2014-15 that is about 50% higher than in the previous year. All Cities in our Joint Power Authority have also been asked to contribute at a higher relative premium level, and that also factors into the total.

- Liability and Property Insurance- Similar issues to Workers Compensation Insurance are in play for liability coverage. Property insurance, which is purchased on the open market, is anticipated to be higher as well.

- Water and Utility Costs- The net effect on water rates as a result of the Chromium 6 requirements are not known, but a place mark of 50% increase in 2014-15 and 2015-16 has been assumed in expenditure projections. Utility costs have been recalculated to assume projected future increases as well.

Projections for the close of 2013-14 continue to improve from original and mid-year projections (see pg. 1-4). The latest projections notes a General Fund budget surplus of $18.8K for the year.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), Capital (Section 5) and Carryovers (Section 7). Please note that these funding sources are bound to specific projects or activities and have been applied as such.

Sewer and Water Enterprise activity is presented in Section 6- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. The issues pertaining to Chromium 6 may have significant ramifications on the Water Operations, but the net effect is not known at this time

The Budget is presented in advance of final conclusions on a number of City, County, State, and Federal funding sources. As these items become finalized, operational and capital activity may be adjusted as deemed necessary during the year.

CITY OF WILLOWS
2014-2015 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	16440	16440		2-1
CITY ATTORNEY	15000	15000		2-3
CITY MANAGER	189643	189643		2-5
FINANCE DEPARTMENT	195388	195388		2-7
PLANNING	41640	41640		2-10
GENERAL OFFICE	161298	161298		2-12
COMMUNITY ACTIVITIES	52448		52448	2-15
CIVIC CENTER MAINT.	34367	34367		2-17
BUILDING	105739	105214	525	2-19
POLICE DEPARTMENT	1462008	1284707	177301	2-22
ENGINEERING	17000	15000	2000	2-26
LIBRARY	292073	178386	113687	2-28
LIBRARY-BAYLISS	6540		6540	2-32
LIBRARY-ELK CREEK	8665		8665	2-32
RECREATION	128437	100848	27589	2-35
SWIMMING POOL	40767	40767		2-38
PARKS & PUBLIC WORKS-GENERAL	371907	328642	43265	2-41
PARKS DIVISION	44338	39338	5000	2-44
MALL DIVISION	10600	10600		2-46
MUSEUM DIVISION	2000	2000		2-48
FIRE DEPARTMENT	682192	682192		2-50
PUBLIC WORKS/STREETS DIVISION	138806	42208	96598	2-53
STORM DRAINS DIVISION	7700	7700		2-55
TOTAL O & M EXPEND.	4024996	3491378	533618	
SPECIAL PROJECTS				
CDBG PLANNING AND TECHNICAL ASST.	91000		91000	3-1
PI ACTIVITY	1000		1000	3-1
TOTAL SPECIAL PROJECTS	92000		92000	
CAPITAL				
INFORMATION TECHNOLOGY	12500	12500	0	4-1
FIRE	52603	52603		4-1
PARKS/PUBLIC WORKS	228000		228000	4-1,4-2
POLICE	45000		45000	4-2
TOTAL CAPITAL	338103	65103	273000	
TOTAL EXPENDITURES	4455099	3556481	898618	
ESTIMATED REVENUES	4395588	3496970	898618	
ESTIMATED DEFICIT	-59511	-59511	0	
Projected General Fund Reserve @7/1/14		1328052		
Estimated General Fund Reserve 6/30/15		1268541		

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

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	**16529**	16529		**2-1**
CITY ATTORNEY	**15000**	15000		**2-3**
CITY MANAGER	**192485**	192485		**2-5**
FINANCE DEPARTMENT	**200029**	200029		**2-7**
PLANNING	**41655**	41655		**2-10**
GENERAL OFFICE	**158344**	158344		**2-12**
COMMUNITY ACTIVITIES	**36448**		**36448**	**2-15**
CIVIC CENTER MAINT.	**36584**	36584		**2-17**
BUILDING	**106632**	106107	**525**	**2-19**
POLICE DEPARTMENT	**1493917**	1311227	**182690**	**2-22**
ENGINEERING	**17000**	15000	**2000**	**2-26**
LIBRARY	**293697**	180010	**113687**	**2-28**
LIBRARY-BAYLISS	**7000**		**7000**	**2-32**
LIBRARY-ELK CREEK	**8900**		**8900**	**2-32**
RECREATION	**129998**	102140	**27858**	**2-35**
SWIMMING POOL	**42851**	42851		**2-38**
PARKS & PUBLIC WORKS-GENERAL	**384422**	353524	**30898**	**2-41**
PARKS DIVISION	**48738**	43738	**5000**	**2-44**
MALL DIVISION	**12800**	12800		**2-46**
MUSEUM DIVISION	**2500**	2500		**2-48**
FIRE DEPARTMENT	**697326**	697326		**2-50**
PUBLIC WORKS/STREETS DIVISION	**139600**	43002	**96598**	**2-53**
STORM DRAINS DIVISION	**7780**	7780		**2-55**
TOTAL O & M EXPEND.	4090235	3578631	511604	
SPECIAL PROJECTS				
PI ACTIVITY	1000		1000	
TOTAL SPECIAL PROJECTS	1000		1000	
CAPITAL				
INFORMATION TECHNOLOGY	12500	12500		
FIRE	52603	52603		
TOTAL CAPITAL	65103	65103	0	
TOTAL EXPENDITURES	4156338	3643734	512604	
ESTIMATED REVENUES	4075574	3562970	512604	
ESTIMATED DEFICIT	-80764	-80764	0	

Projected General Fund Reserve @7/1/15	1268541
Estimated General Fund Reserve 6/30/16	1187777

City of Willows - General Fund Revenue
Projection 2014/15 and 2015/16

Revenues:	2013/14 Projection	Updated 2013/14 Projection	2014/15 Projection	2015/16 Projection	Notes
PROPERTY TAX	$ 863,000	$ 863,000	$ 770,000	$ 781,000	1
PG&E FRANCHISE	$ 40,000	$ 41,977	$ 42,000	$ 42,000	
WATER FRANCHISE	$ 38,000	$ 38,619	$ 39,000	$ 39,000	
CABLE TV FRANCHISE	$ 25,000	$ 25,218	$ 25,500	$ 25,500	
GARBAGE FRANCHISE	$ 52,500	$ 52,500	$ 53,000	$ 53,000	
SALES TAX	$ 1,250,000	$ 1,250,000	$ 1,300,000	$ 1,372,000	2
TRANSFER TAX	$ 5,000	$ 7,500	$ 7,500	$ 7,500	
OCCUPANCY TAX	$ 444,000	$ 444,500	$ 447,000	$ 453,000	
BUSINESS LICENSE	$ 22,500	$ 22,500	$ 22,500	$ 22,500	
BUILDING PERMITS	$ 25,000	$ 35,000	$ 32,500	$ 32,500	
ENCROACHMENT PERMITS	$ 11,000	$ 8,000	$ 8,000	$ 8,000	
FINES & FORFEITURES	$ 30,000	$ 20,000	$ 20,000	$ 20,000	
GENERAL INTEREST	$ 15,000	$ 15,000	$ 15,000	$ 15,000	
RENTAL OF PROPERTY	$ 26,000	$ 26,066	$ 19,000	$ 19,000	
MOTOR VEHICLE IN LIEU	$ 475,000	$ 477,828	$ 480,000	$ 480,000	
PLANNING FEES	$ 5,000	$ 7,000	$ 7,000	$ 7,000	
PLAN CHECK FEES	$ 20,000	$ 27,500	$ 30,000	$ 30,000	
FIRE DEPARTMENT FEES	$ 35,000	$ 35,000	$ 35,000	$ 35,000	
POLICE REPORTS	$ 2,000	$ 1,000	$ 1,000	$ 1,000	
SEWER ADMIN FEE	$ 77,234	$ 77,234	$ 77,234	$ 77,234	
OTHER REV & FUNDS	$ 5,000	$ 2,500	$ 2,500	$ 2,500	
WEED ABATEMENT	$ 10,000	$ 6,700	$ 10,000	$ 10,000	
CAL TRANS STREET SWEEP	$ 3,936	$ 3,936	$ 3,936	$ 3,936	
DIF ADMINISTRATION	$ 1,600	$ 1,695	$ 13,000	$ 1,500	
PARKING, AVA & VEH RELEASE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	
SWIM POOL RECEIPTS	$ 20,000	$ 23,000	$ 20,000	$ 20,000	
PARK PERMITS	$ 1,250	$ 1,300	$ 1,300	$ 1,300	
PUB SAFETY SALES TAX	$ 13,500	$ 13,500	$ 13,500	$ 13,500	
BOOKING FEES	$ 1,500	$ 500	$ 500	$ 500	
TOTAL GENERAL REVENUES	$ 3,519,020	$ 3,529,573	$ 3,496,970	$ 3,574,470	

Notes

1 One time, $105K settlement of administrative fees received in 2013/14. 14/15 and 15/16 projections reflect revision to ongoing County administrative fees and a 1.5% escalator per year.

2 Sales tax figures represent rough estimate of addition of Alsco Geyer and Dollar Tree in 2014-15 and the possibility of other retail growth in 2015-16.

City of Willows
Estimated Schedule of General Fund Activity
FY 2013-14

Estimated 2013/2014 General Fund Revenue			$ 3,529,573
Estimated General Fund Expenditures			
City Council	$ 15,507		
City Attorney	$ 60,000		
City Manager	$ 186,969		
Finance	$ 187,312		
Planning	$ 39,581		
General Office	$ 135,877		
Civic Center	$ 40,217		
Building	$ 113,187		
Police	$ 1,242,265		
Engineering	$ 8,000		
Library	$ 160,593		
Recreation	$ 98,852		
Swimming Pool	$ 36,871		
Public Works-Dept. Wide	$ 297,636		
Parks	$ 29,474		
Mall Maintenance	$ 9,205		
Museum Maintenance	$ 1,600		
Fire	$ 688,907		
Public Works-Streets	$ 31,831		
Storm Drains	$ 4,052		
Capital Outlay	$ 61,830		
Carryover Appropriation	$ 61,000		
Estimated 2013/2014 General Fund Expenditures			$ 3,510,766
Estimated 2013/2014 Surplus			$ 18,807
General Fund Balance 07/01/13-Unreserved		$ 1,104,245	
General Fund Balance 07/01/13-Reserved		$ 200,000	
General Fund Balance 07/01/13-Capital		$ 5,000	
General Fund Balance			$ 1,309,245
Estimated Fund Balance 6/30/14			$ 1,328,052

OPERATIONS & MAINTENANCE

CITY OF WILLOWS
2014-15 AND 2015-16 BUDGET
SUMMARY-CITY COUNCIL

	2015-16	2014-15	2013-14
General Fund	$ 16,529	$ 16,440	$ 16,038
Total	$ 16,529	$ 16,440	$ 16,038

Items of Note:

No major in expenditure activity for the City Council during the period.

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

SOURCE OF FUNDS:
GENERAL 16440

ACCT: 10
DEPT: CITY COUNCIL

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROPOSED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010	SALARIES	8033	8100	8100	8100		8100	8100	
301.4008.010	FICA	615	620	620	620		620	620	
301.4009.010	WORKERS COMPENSATION	592	487	732	732		769	769	
301.4030.010	SPECIAL DEPARTMENTAL	700	1100	1100	1100		1100	1100	
301.4140.010	INSURANCE	909	881	1038	1038		1090	1090	
301.4150.010	TRAVEL & MEETINGS	160	300	300	300		300	300	
301.4160.010	DUES	4498	4550	4550	4550		4550	4550	
	TOTAL	15507	16038	16440	16440	0	16529	16529	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 1100
plaques, awards, Council specific supplies

4140 INSURANCE 1038
FIRE, THEFT, LIABILITY

4150 TRAVEL, CONFERENCES & MEETINGS 300
LEAGUE ANNUAL CONFERENCE
LABOR RELATIONS/MISC. MEETINGS
ECONOMIC DEVELOPMENT CONFERENCE

4160 DUES & MEMBERSHIPS 4550
NORTHERN DIVISION-LEAGUE OF CA CITIES

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CITY ATTORNEY

	2015/16	2014/15	2013/14
General Fund	$ 15,000	$ 15,000	$ 70,000
Total	$ 15,000	$ 15,000	$ 70,000

Items of Note:

The 2013/14 budget contained $55,000 in appropriation pertaining to legal costs associated with placing three parcels into receivership. At this time, a similar project is not planned for 2014/15 or 2015/16,

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

SOURCE OF FUNDS:
GENERAL 15000

ACCT: 20
DEPT: CITY ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROPOSED FY2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	13000	15000	15000	15000		15000	15000	
301.4122.020 RECEIVERSHIP SERVICES	47000	55000	0	0		0	0	
TOTAL	60000	70000	15000	15000	0	15000	15000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES 15000

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CITY MANAGER

	2015/16	2014/15	2013/14
General Fund	$ 192,485	$ 189,643	$ 186,987
Total	$ 192,485	$ 189,643	$ 186,987

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

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

SOURCE OF FUNDS:
GENERAL 189643

ACCT: 30
DEPT: CITY MANAGER

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030	SALARIES	103943	103943	105617	105617		105617	105617	
301.4006.030	PERS	28981	30700	28769	28769		29792	29792	
301.4007.030	HEALTH INSURANCE	31821	32057	32000	32000		33486	33486	
301.4008.030	FICA	7679	7679	8447	8447		8447	8447	
301.4009.030	WORKERS COMPENSATION	5370	4420	6647	6647		6980	6980	
301.4014.030	LIFE INSURANCE	62	63	63	63		63	63	
301.4030.030	SPECIAL DEPARTMENTAL	1580	500	500	500		500	500	
301.4071.030	TELEPHONE	0	25	0	0		0	0	
301.4110.030	VEH. ALLOWANCE	3600	3600	3600	3600		3600	3600	
301.4120.030	PROFESSIONAL SERVICES	3933	4000	4000	4000		4000	4000	
	TOTAL	186969	186987	189643	189643	0	192485	192485	0

PERSONNEL: CITY MANAGER 1

EXPLANATION OF ACCOUNTS

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

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-FINANCE

	2015/16	2014/15	2013/14
General Fund	$ 200,029	$ 195,388	$ 190,047
Total	$ 200,029	$ 195,388	$ 190,047

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.
The Finance Clerk position is moving through the salary steps.

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

SOURCE OF FUNDS:
GENERAL 195388

ACCT: 50
DEPT. FINANCE

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050	SALARIES	109134	109179	112424	112424		114021	114021	
301.4004.050	TEMP WAGES	1400	2500	2000	2000		2000	2000	
301.4006.050	PERS	26850	32201	31279	31279		32866	32866	
301.4007.050	HEALTH INSURANCE	14798	14838	14770	14770		15220	15220	
301.4008.050	FICA	8631	8635	9142	9142		9264	9264	
301.4009.050	WORKERS COMPENSATION	6223	5118	7697	7697		8082	8082	
301.4014.050	LIFE INSURANCE	126	126	126	126		126	126	
301.4110.050	VEH. ALLOWANCE	200	200	200	200		200	200	
301.4115.050	EQUIPMENT MAINTENANCE	250	250	250	250		250	250	
301.4130.050	CONTRACTUAL SERVICES	19700	17000	17500	17500		18000	18000	
	TOTAL	187312	190047	195388	195388	0	200029	200029	0

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR	1
FINANCE CLERK	1

4004	TEMP WAGES BACKFILL FOR TIME OFF FOR FINANCE AND CITY CLERK SUPPORT FOR FINANCE DEPT.	2000
4115	EQUIPMENT MAINTENANCE TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	250
4130	CONTRACTUAL SERVICES COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT BANK FEES	17500

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-PLANNING

	2015/16	2014/15	2013/14
General Fund	$ 41,655	$ 41,640	$ 39,583
Total	$ 41,655	$ 41,640	$ 39,583

Items of Note:

$2K increase in Contract Planning Services is requested for 2014/15 and 2015/16 to bring the budget closer to actual activity.

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

SOURCE OF FUNDS:
GENERAL 41640

ACCT: 60
DEPT. PLANNING

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.060	PART TIME WAGES	1600	4500	4500	4500		4500	4500	
301.4008.060	FICA	122	344	344	344		344	344	
301.4009.060	WORKERS COMP.	239	239	296	296		311	311	
301.4021.060	POSTAGE	200	400	400	400		400	400	
301.4030.060	SPECIAL DEPARTMENTAL	170	600	600	600		600	600	
301.4060.060	ADVERTISING	650	500	500	500		500	500	
301.4120.060	PROFESSIONAL SERVICES	34000	28000	30000	30000		30000	30000	
301.4150.060	TRAVEL & MEETINGS	2600	5000	5000	5000		5000	5000	
	TOTAL	39581	39583	41640	41640	0	41655	41655	0

PERSONNEL: MINUTE CLERK 0.20

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 600
MISC. SUPPLIES & EQUIP., MAPPING
PLANNING SOFTWARE

4060 ADVERTISING - PUBLIC NOTICES 500

4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES 30000
Portion not chargeable to developer

4150 TRAVEL & MEETINGS 5000
Planning Commission travel and training

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-GENERAL OFFICE

	2015/16	2014/15	2013/14
General Fund	$ 158,344	$ 161,298	$ 142,767
Total	$ 158,344	$ 161,298	$ 142,767

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

$10K added to professional services as IT service cost is anticipated to increase siginificantly.

$5K in professional services added for 2014-15 only to cover City Council election costs.

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

SOURCE OF FUNDS:
GENERAL 161298

ACCT: 70
DEPT. GEN. OFFICE

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070	SALARIES	40840	41559	42331	42331		42331	42331	
301.4006.070	PERS	10318	12246	12067	12067		12278	12278	
301.4007.070	HEALTH INSURANCE	23477	23573	23396	23396		24566	24566	
301.4008.070	FICA	2864	2914	3238	3238		3238	3238	
301.4009.070	WORKERS COMPENSATION	2799	2303	3464	3464		3637	3637	
301.4013.070	UNEMPLOYMENT	0	600	600	600		600	600	
301.4014.070	LIFE INSURANCE	62	62	62	62		62	62	
301.4020.070	OFFICE EXPENSE	6000	5000	6000	6000		6000	6000	
301.4021.070	POSTAGE EXPENSE	1500	3000	2000	2000		2000	2000	
301.4060.070	ADVERTISING	1200	1500	1500	1500		1500	1500	
301.4071.070	TELEPHONE	4400	5000	4500	4500		4500	4500	
301.4110.070	VEH. ALLOWANCE	300	300	300	300		300	300	
301.4115.070	EQUIPMENT MAINTENANCE	3500	4800	4500	4500		4500	4500	
301.4120.070	PROFESSIONAL SERVICES	30000	32500	47500	47500		42500	42500	
301.4140.070	INSURANCE	8617	7410	9840	9840		10332	10332	
	TOTAL	135877	142767	161298	161298		158344	158344	

PERSONNEL:
ADMINISTRATIVE SECRETARY/CITY CLERK 1

EXPLANATION OF ACCOUNTS

4020 OFFICE SUPPLIES LETTERHEAD, FORMS, COMPUTER SUPPLIES MISC. OFFICE SUPPLIES, RECORD BOOKS	6000
4021 POSTAGE GENERAL OFFICE POSTAGE	2000
4060 ADVERTISING LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	1500
4071 TELEPHONE TELEPHONE IN GENERAL OFFICE AREA	4500
4110 VEHICLE ALLOW. MILEAGE REIMB. PERSONAL VEHICLE	300
4115 EQUIPMENT MAINTENANCE ELECTRONIC OFFICE EQUIPMENT	4800
4120 PROFESSIONAL SERVICES NETWORK MAINTENANCE CONTRACT AND T-1 NETWORK INTERNET LINE SERVICE ELECTION COSTS (2014-15)	47500
4140 INSURANCE - LIABILITY, FIRE AND THEFT	9840

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-COMMUNITY ACTIVITES

	2015/16	2014/15	2013/14
Community Discretionary	$ 16,448	$ 32,448	$ 26,448
Economic Discretionary	$ 20,000	$ 20,000	$ 10,000
Total	$ 36,448	$ 52,448	$ 36,448

Items of Note:

For 2014-15, $16,000 has been allocated for preliminary environmental study and engineering review costs associated with the Glenn Medical Center rebuild.

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

SOURCE OF FUNDS:
COMMUNITY 32448
ECONOMIC DEV. 20000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
330.4030.075	SPECIAL DEPARTMENT	2500	4000	20000		20000	4000		4000
330.5733.075	LAFCO	7448	7448	7448		7448	7448		7448
333.5734.075	ECONOMIC DEVELOPMENT	5000	10000	10000		10000	10000		10000
330.5735.075	TRI-COUNTY ECON. DEVELOPMENT	5000	5000	5000		5000	5000		5000
333.5760.075	COMMUNITY PROMOTION	7500	10000	10000		10000	10000		10000
	TOTAL	27448	36448	52448	0	52448	36448	0	36448

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN 20000
AND COSTS ASSOCIATED WITH HOSPITAL PLANNING SERVICES

5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION 7448

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

5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION 5000

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CIVIC CENTER

	2015/16	2014/15	2013/14
General Fund	$ 36,584	$ 34,367	$ 39,524
Total	$ 36,584	$ 34,367	$ 39,524

Items of Note:

$10K parking lot seal project included in 2013/14 as one time expenditure.

2014/15 and 2015/16 reflect projected increase in water and utility expenditure rates. Change in wage rate for custodian also affect 2014/15 and 2015/16.

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

SOURCE OF FUNDS:
GENERAL 34367

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	7200	7800	8330	8330		8330	8330	
301.4008.080	FICA	551	597	637	637		637	637	
301.4009.080	WORKERS COMPENSATION	501	412	620	620		651	651	
301.4030.080	SPECIAL DEPARTMENTAL	400	750	750	750		750	750	
301.4040.080	SMALL TOOLS	150	200	200	200		200	200	
301.4080.080	P.G. & E.	13750	11500	14232	14232		15086	15086	
301.4081.080	WATER EXPENSE	2665	2665	3998	3998		5330	5330	
301.4100.080	BUILDING MAINTENANCE	15000	15600	5600	5600		5600	5600	
	TOTAL	40217	39524	34367	34367	0	36584	36584	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

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

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-BUILDING

	2015/16	2014/15	2013/14
General	$ 106,107	$ 105,214	$ 103,112
Certified Access	$ 525	$ 525	$ -
Total	$ 106,632	$ 105,739	$ 103,112

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

Ceritified Access appropriation added in accordance with business license assessment collected under said program.

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

SOURCE OF FUNDS:
GENERAL 105214
CERTIFIED ACCESS 525
105739

ACCT: 90
DEPT. BUILDING

ACT.#	DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090	SALARIES	59944	59944	62132	62132		62132	62132	
301.4006.090	PERS	15253	17684	17415	17415		18036	18036	
301.4007.090	HEALTH INSURANCE	5772	5772	5772	5772		5772	5772	
301.4008.090	FICA	4596	4596	5149	5149		5149	5149	
301.4009.090	WORKERS COMPENSATION	2605	2145	3225	3225		3386	3386	
301.4014.090	LIFE INSURANCE	62	62	62	62		62	62	
301.4020.090	OFFICE EXPENSE	100	100	100	100		100	100	
301.4021.090	POSTAGE EXPENSE	10	50	50	50		50	50	
301.4030.090	SPECIAL DEPARTMENTAL	2500	3000	500	500		500	500	
307.4030.090	SPEC. DEPT.-CERTIFIED ACCESS	200	0	525		525	525		525
301.4040.090	SMALL TOOLS	50	100	100	100		100	100	
301.4050.090	CLOTHING/UNIFORM	430	430	430	430		430	430	
301.4071.090	TELEPHONE	700	700	700	700		700	700	
301.4111.090	VEHICLE MAINTENANCE	200	300	300	300		300	300	
301.4113.090	VEHICLE MAINTENANCE GAS	500	1000	1000	1000		1000	1000	
301.4120.090	PROFESSIONAL SERVICES	17762	4500	5000	5000		5000	5000	
301.4140.090	INSURANCE	1953	1679	2229	2229		2340	2340	
301.4150.090	TRAINING & TRAVEL	300	800	800	800		800	800	
301.4160.090	DUES & MEMBERSHIPS	250	250	250	250		250	250	
	TOTAL	113187	103112	105739	105214	525	106632	106107	525

PERSONNEL:

BUILDING OFFICIAL 1.0

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-POLICE

	2015/16	2014/15	2013/14
General Fund	$ 1,311,227	$ 1,284,707	$ 1,256,047
SLESF	$ 100,000	$ 100,000	$ 100,000
CHRP II	$ 69,000	$ 63,611	$ 61,030
OJP Vest Program	$ 2,934	$ 2,934	$ 2,934
AB 109 Overtime	$ 10,756	$ 10,756	$ 10,755
CA-Avoid the 5		$ -	$ 5,383
Total	$ 1,493,917	$ 1,462,008	$ 1,436,149

Items of Note

General Fund- Cost of health insurance, PERS, employees moving through salary steps, and increases in dispatch and animal control costs all contribute to the increase.

CA- Avoid the 5- Ended in early 2013/14

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

SOURCE OF FUNDS:	
GENERAL	1,284,707
SLESF	100,000
CHRP	63,611
AB 109	10,756
OJP VEST PROGRAM	2,934
	1,462,008

ACC. 100
DEPT. POLICE

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100	SALARIES	467,989	469,342	466,968	466,968		468,987	468,987	
376.4001.100	SLESF SALARIES	47,209	47,209	47,209		47,209	47,209		47,209
378.4001.100	CHRP GRANT SALARIES	11,748	27,657	31,547		31,547	33,870		33,870
301.4002.100	OVERTIME	70,000	55,775	55,000	55,000		55,000	55,000	
376.4002.100	OVERTIME-SLESF	2,154	2,154	2,154		2,154	2,154		2,154
387.4002.100	OVERTIME-AVOID THE 5	-	5,000	-		-			-
389.4002.100	OVERTIME AB109	9,991	9,991	9,991		9,991	9,991		9,991
301.4004.100	PART-TIME/RESERVES	4,000	4,000	4,000	4,000		4,000	4,000	
301.4005.100	HOLIDAY PAY	22,039	26,673	26,748	26,748		27,019	27,019	
301.4006.100	PERS	183,305	195,324	199,280	199,280		208,474	208,474	
376.4006.100	PERS- SLESF	19,886	19,886	20,925		20,925	21,905		21,905
378.4006.100	PERS- CHRP	1,730	3,702	3,628		3,628	3,895		3,895
301.4007.100	HEALTH INSURANCE	154,634	161,483	159,532	159,532		166,119	166,119	
376.4007.100	HEALTH INSURANCE-SLESF	22,617	22,617	22,617		22,617	22,617		22,617
378.4007.100	HEALTH INSURANCE-CHRP	12,464	24,928	23,396		23,396	24,566		24,566
301.4008.100	FICA	40,525	41,690	42,725	42,725		42,899	42,899	
376.4008.100	FICA-SLESF	3,611	3,611	3,611		3,611	3,611		3,611
378.4008.100	FICA-CHRP	2,116	2,116	2,413		2,413	2,591		2,591
387.4008.100	FICA-AVOID THE 5	-	383	-		-			-
389.4008.100	FICA AB109	765	764	765		765	765		765
301.4009.100	WORKERS COMPENSATION	37,247	30,204	46,748	46,748		49,085	49,085	
378.4009.100	WORKERS COMP-CHRP	2,627	2,627	2,627		2,627	3,218		3,218
301.4013.100	UNEMPLOYMENT	-	2,000	2,000	2,000		2,000	2,000	
301.4014.100	LIFE INSURANCE	493	567	567	567		567	567	
376.4014.100	LIFE INSURANCE-SLESF	63	63	63		63	63		63
301.4020.100	OFFICE EXPENSE	3,700	3,700	3,700	3,700		3,700	3,700	
301.4021.100	POSTAGE	900	500	500	500		500	500	
301.4030.100	SPECIAL DEPARTMENTAL	4,500	5,500	5,500	5,500		5,500	5,500	
376.4030.100	SLESF SPECIAL DEPARTMENT	3,600	3,600	2,561		2,561	2,441		2,441
301.4050.100	UNIFORM EXPENSE	9,522	10,674	10,674	10,674		10,674	10,674	
376.4050.100	UNIFORM EXPENSE-SLESF	860	860	860		860	860		860
395.4050.100	UNIFORM EXPENSE-OJP VEST GRANT	2,934	2,934	2,934		2,934	2,934		2,934
301.4071.100	TELEPHONE	4,500	5,000	5,000	5,000		5,000	5,000	
301.4115.100	EQUIP. MAINT.	6,000	5,000	5,000	5,000		5,000	5,000	
301.4120.100	PROFESSIONAL SERVICES	5,000	4,000	4,000	4,000		4,000	4,000	
301.4130.100	CONTRACTUAL SERVICES	9,100	9,000	9,000	9,000		9,000	9,000	
301.4131.100	CONTRACTUAL SERVICES - ANIMAL CTRL.	52,500	52,500	55,000	55,000		55,000	55,000	
301.4132.100	CONTRACTUAL SERVICES - VEHICLES	59,000	62,000	62,000	62,000		67,000	67,000	
301.4133.100	CONTRACTUAL SERVICES - DISPATCH	88,375	88,375	93,000	93,000		93,000	93,000	
301.4140.100	INSURANCE	16,491	13,740	18,765	18,765		19,703	19,703	
301.4150.100	TRAINING AND TRAVEL	2,000	2,000	2,000	2,000		2,000	2,000	
301.4160.100	DUES AND MEMBERSHIPS	445	500	500	500		500	500	
301.4835.100	BOOKING FEES	-	6,500	6,500	6,500		6,500	6,500	
	TOTAL	1,386,640	1,436,149	1,462,008	1,284,707	177,301	1,493,917	1,311,227	182,690

PERSONNEL:

CHIEF	1	OFFICERS (7 authorized, 1 not funded)	6
SERGEANTS	2	ADM. SECRETARY	1
INVESTIGATOR (not currently funded)	0	TRANSCRIPTION ASSISTANT	0.15

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)
HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS 26,748

4030 SPECIAL DEPT. EXPENSE (GENERAL)
PHOTO SUPPLIES/PROCESS 5,500
REPORT FORMS/CITATIONS
EVIDENCE SUPPLIES
SPECIAL INVESTIGATIONS
PUBLICATIONS
CHEMICAL TESTS

4130 CONTRACTUAL SERVICES 9,000
RADIO EQUIPMENT
FAX MAINTENANCE
COPIER MAINTENANCE
SOFTWARE MAINTENANCE
HARDWARE MAINTENANCE

4131 CONTRACTUAL SERVICES 55,000
ANIMAL CONTROL
FERAL CAT CONTROL

4132 CONTRACTUAL SERVICES - VEHICLES- USAGE, FUEL, and REPLACMENT 62,000

4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES 93,000

Page 2-25 Not Used

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-ENGINEERING

	2015/16	2014/15	2013/14
General	$ 15,000	$ 15,000	$ 15,000
Gas Tax 2107.5	$ 2,000	$ 2,000	$ 2,000
Total	$ 17,000	$ 17,000	$ 17,000

Items of Note:

No significant changes.

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

SOURCE OF FUNDS:
GENERAL 15000
Gas Tax 2107.5 2000

17000

ACC. 110
DEPT. ENGINEERING

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110	PROFESSIONAL SERVICES	8000	15000	15000	15000		15000	15000	
317.4120.110	PROFESSIONAL SERVICES	2000	2000	2000		2000	2000		2000
	TOTAL	10000	17000	17000	15000	2000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-LIBRARY

	2015/16	2014/15	2013/14
General Fund	$ 180,010	$ 178,386	$ 164,795
County Library	$ 50,454	$ 50,454	$ 50,454
Lost and Damaged Trust	$ 2,233	$ 2,233	$ 2,233
Literacy Passthrough	$ 61,000	$ 61,000	$ 61,000
CSLA			$ 4,624
Total	$ 293,697	$ 292,073	$ 283,106

Items of Note

General Fund- Step increase of full time position, part time wage scale change and ongoing increase in PERS are the primary reason for the increase.

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

SOURCE OF FUNDS:	
GENERAL	178386
COUNTY LIBRARY	50454
LOST/DAMAGE TRST	2233
LITERACY PASSTHROUGI	61000

	292073

ACC. 120
DEPT. LIBRARY

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.120	SALARIES	3554	3869	5714	5714		7394	7394	
338.4001.120	SALARIES	27877	27877	27877		27877	27877		27877
301.4004.120	PART TIME SALARIES	34000	39276	44216	44216		44216	44216	
338.4004.120	PART TIME SALARIES	7861	7861	7861		7861	7861		7861
301.4006.120	PERS	6252	7237	8096	8096		8590	8590	
338.4006.120	PERS	1793	1793	1793		1793	1793		1793
301.4007.120	HEALTH INSURANCE	857	857	857	857		857	857	
338.4007.120	HEALTH INSURANCE	4915	4915	4915		4915	4915		4915
301.4008.120	FICA	3046	3915	4434	4434		4784	4784	
338.4008.120	FICA	2561	2561	2561		2561	2561		2561
301.4009.120	WORKERS COMPENSATION	9136	7519	11312	11312		11878	11878	
301.4013.120	UNEMPLOYMENT	2730	450	450	450		450	450	
301.4014.120	LIFE INSURANCE	150	62	62	62		62	62	
301.4020.120	OFFICE EXPENSE	2700	3400	3400	3400		3400	3400	
301.4021.120	POSTAGE	400	600	600	600		600	600	
301.4030.120	SPECIAL DEPARTMENT	3200	4500	1500	1500		1500	1500	
352.4030.120	CSLA SPECIAL DEPT.	4624	4624	0	0		0	0	
359.4030.120	SPECIAL DEPARTMENT-LITERACY	60023	61000	61000		61000	61000		61000
301.4071.120	TELEPHONE	1750	2500	2500	2500		2500	2500	
301.4080.120	P.G. & E.	12000	10000	12000	12000		10000	10000	
301.4115.120	EQUIPMENT MAINTENANCE	300	1400	1400	1400		1400	1400	
301.4130.120	CONTRACTUAL SERVICES	67000	67000	67000	67000		67000	67000	
301.4140.120	INSURANCE	9343	8035	10670	10670		11204	11204	
301.4150.120	TRAINING & TRAVEL	75	75	75	75		75	75	
301.4160.120	DUES & MEMBERSHIPS	100	100	100	100		100	100	
301.4933.120	PRINT MATERIAL	4000	4000	4000	4000		4000	4000	
202.4933.120	PRINT MATERIAL	2233	2233	2233		2233	2233		2233
338.4933.120	PRINT MATERIAL	5447	5447	5447		5447	5447		5447
	TOTAL	277927	283106	292073	178386	113687	293697	180010	113687

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

4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	52077
4020 OFFICE EXPENSE OFFICE SUPPLIES - PAPER PUNCHES, TYPEWRITER RIBBONS, PENS, PENCILS, COMPUTER PAPER, PRINTER RIBBONS, CARTRIDGES, STAMPS AND PADS, POCKET CARDS, POCKETS, BOOK COVERS, SPECIAL BOOK TAPE, PUBLICITY MATERIALS, SUMMER READING PROGRAM MATERIALS	3400
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES	67000

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CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-LIBRARY-BAYLISS AND ELK CREEK

	2015/16	2014/15	2013/14
Bayliss-County Funding	$ 7,000	$ 6,540	$ 6,540
EC-County Funding	$ 8,900	$ 8,665	$ 8,665

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

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.121	PART TIME SALARIES	3425	3900	3840	0	3840	4010	0	4010
338.4008.121	FICA	262	298	294	0	294	307	0	307
338.4009.121	WORKERS COMPENSATION	88	88	111	0	111	117	0	117
338.4030.121	SPECIAL DEPARTMENT	650	379	195	0	195	466	0	466
338.4071.121	TELEPHONE	550	625	600	0	600	600	0	600
338.4080.121	P.G. & E.	1500	1250	1500	0	1500	1500	0	1500
	TOTAL	6475	6540	6540	0	6540	7000	0	7000

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

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

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8665

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3750	3964	4320	0	4320	4512	0	4512
338.4008.122 FICA	287	303	330	0	330	345	0	345
338.4009.122 WORKERS COMPENSATION	89	89	111	0	111	117	0	117
338.4030.122 SPECIAL DEPARTMENT	750	689	354	0	354	376	0	376
338.4071.122 TELEPHONE	500	620	550	0	550	550	0	550
338.4135.122 RENT	3000	3000	3000	0	3000	3000	0	3000
TOTAL	8376	8665	8665	0	8665	8900	0	8900

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-RECREATION

	2015/16	2014/15	2013/14
General Fund	$ 102,140	$ 100,848	$ 99,624
Jump Start	$ 6,414	$ 6,394	$ 6,300
Recreation Reimburseable	$ 21,444	$ 19,425	$ 17,272
Recreation Cultural	$ -	$ 1,770	$ 3,691
Total	$ 129,998	$ 128,437	$ 126,887

Items of Note

Recreation Reimburseable- The ongoing expenditures of this program are such that the fund is being depleted. Increase in part time wage scale and greater reliance on paid rec. temp staff to carry out various activities (volunteerism has declined). This fund may not sustain beyond 2014-15.

Recreation Cultural- This non-replenishable funding source will deplete in 2014-15.

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

SOURCE OF FUNDS:	
GENERAL	100848
JUMP START	6394
REC REIMB	19425
REC CULT	1770
TOTAL	128437

ACC. 130
DEPT. RECREATION

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.130	SALARY	56384	56384	56384	56384		56384	56384	
239.4004.130	TEMPORARY SALARIES-JUMP START	3820	3820	3900		3900	3900		3900
301.4004.130	TEMPORARY SALARIES	4800	4800	4800	4800		4800	4800	
322.4004.130	TEMPORARY SALARIES - REC. REIMB.	9000	9000	11000		11000	11000		11000
323.4004.130	TEMPORARY SALARIES - REC. CULTURAL	1650	2500	1579		1579	0		0
301.4006.130	PERS	14029	16126	15801	15801		16364	16364	
301.4007.130	HEALTH INSURANCE	9068	9588	8998	8998		9448	9448	
239.4008.130	FICA-JUMP START	292	292	298		298	298		298
301.4008.130	FICA	6498	4681	4681	4681		4681	4681	
322.4008.130	FICA - REC. REIMB.	689	689	842		842	842		842
323.4008.130	FICA - REC. CULTURAL	126	191	191		191	0		0
239.4009.130	WORKERS COMPENSATION-JUMP START	387	387	396		396	416		416
301.4009.130	WORKERS COMPENSATION	3207	2489	4122	4122		4328	4328	
322.4009.130	WORKERS COMPENSATION-REC. REIMB.	383	383	383		383	402		402
301.4013.130	UNEMPLOYMENT	0	500	500	500		500	500	
301.4014.130	LIFE INSURANCE	62	63	62	62		62	62	
322.4021.130	POSTAGE - REC. REIMB.	10	200	200		200	200		200
239.4030.130	SPEC. DEPARTMENTAL -JUMP START	1801	1801	1800		1800	1800		1800
322.4030.130	SPEC. DEPARTMENTAL - REC. REIMB.	6500	6500	6500		6500	7500		7500
323.4030.130	SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	0		0	1000		1000
301.4071.130	TELEPHONE	350	750	750	750		750	750	
301.4110.130	VEHICLE ALLOWANCE	2400	2400	2400	2400		2400	2400	
322.4120.130	PROFESSIONAL SERVICES	50	500	500		500	500		500
301.4140.130	INSURANCE	1707	1468	1950	1950		2048	2048	
301.4150.130	TRAINING & TRAVEL	177	200	200	200		200	200	
301.4160.130	DUES & MEMBERSHIPS	170	175	200	200		175	175	
	TOTAL	123560	126887	128437	100848	27589	129998	102140	27858

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

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

EXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11000
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	6500

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-SWIMMING POOL

	2015/16	2014/15	2013/14
General Fund	$ 42,851	$ 40,767	$ 36,871
Total	$ 42,851	$ 40,767	$ 36,871

Items of Note:

Increase in wages due to change in part time wage scale and anticipated increase in water cost are the primary factors in the increase in expenditure activity.

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

SOURCE OF FUNDS:
GENERAL 40767

ACC. 135
DEPT. SWIM POOL

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135	TEMPORARY SALARIES	12750	14500	15150	15150		15150	15150	
301.4008.135	FICA	975	1109	1159	1159		1159	1159	
301.4009.135	WORKERS COMPENSATIO	751	618	929	929		975	975	
301.4020.135	OFFICE EXPENSE	50	100	100	100		100	100	
301.4030.135	SPECIAL DEPARTMENTAL	4000	3000	3000	3000		3000	3000	
301.4050.135	CLOTHING	150	150	150	150		150	150	
301.4060.135	ADVERTISING	150	550	350	350		350	350	
301.4071.135	TELEPHONE	175	200	200	200		200	200	
301.4080.135	P.G.& E.	4725	4000	4900	4900		4900	4900	
301.4081.135	WATER EXPENSE	3500	4000	6000	6000		8000	8000	
301.4100.135	BUILDING MAINTENANCE	150	400	400	400		400	400	
301.4115.135	EQUIPMENT MAINT.	2000	1000	1000	1000		1000	1000	
301.4120.135	PROFESSIONAL SERVICES	5600	5600	5600	5600		5600	5600	
301.4140.135	INSURANCE	673	584	769	769		807	807	
301.4150.135	TRAVEL AND TRAINING	942	760	760	760		760	760	
301.5132.135	FIRST AID	50	300	300	300		300	300	
	TOTAL	36641	36871	40767	40767	0	42851	42851	0

4004	TEMPORARY LABOR CITY POOL HEAD LIFEGUARD ASSIST. HEAD LIFEGUARD STAFF GUARDS SWIM LESSON INSTRUCTORS DAILY MAINTENANCE	15150
4030	SPECIAL DEPT. EXPENSE CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING SUPPLIES, TRASH BAGS	3000
4081	WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.	6000
4100	BUILDING MAINT. POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	400
4120	PROFESSIONAL SERVICES CONTRACT POOL MAINTENANCE AND OPERATION SERVICES	5600

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-PARKS/PUBLIC WORKS

	2015/16	2014/15	2013/14
General Fund	$ 353,524	$ 328,642	$ 328,603
Gas Tax	$ 30,898	$ 40,898	$ 30,074
TANF	$ -	$ 2,367	$ 2,399
Total	$ 384,422	$ 371,907	$ 361,076

Items of Note

For 2014-15, $10K of residual Gas Tax funds are utilized to cover expenditures that are traditionally General Fund expenditures. Several employees in this Department are moving through salary steps, leading to the overal increase. Workers compensation insurance costs are also a factor.

For 2015-16, TANF funds will have been fully expended, and residual Gas Tax funds utilized in 2014-15 are not utilized in 2015-16.

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

SOURCE OF FUNDS:	
GENERAL	328642
GAS TAX	40898
TANF	2367
TOTAL	371907

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

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138	SALARIES	120743	115251	117429	117429		132130	132130	
316.4001.138	SALARIES	20541	20541	30541		30541	20541		20541
301.4002.138	OVERTIME	1500	5200	4000	4000		4000	4000	
301.4004.138	PART TIME SALARIES	20000	27965	30761	30761		30761	30761	
301.4006.138	PERS	33378	37469	41094	41094		44530	44530	
316.4006.138	PERS	1301	1301	1301		1301	1301		1301
301.4007.138	HEALTH INSURANCE	60398	58209	54321	54321		56871	56871	
316.4007.138	HEALTH INSURANCE	5069	5069	5069		5069	5069		5069
301.4008.138	FICA	10771	11159	12264	12264		12665	12665	
316.4008.138	FICA	1526	1526	1526		1526	1526		1526
301.4009.138	WORKERS COMPENSATION	15446	10561	15884	15884		16678	16678	
316.4009.138	WORKERS COMPENSATION	1637	1637	2461		2461	2461		2461
301.4013.138	UNEMPLOYMENT	0	5000	0	0		3000	3000	
365.4013.138	UNEMPLOYMENT	1000	2399	2367		2367	0		0
301.4014.138	LIFE INSURANCE	350	189	189	189		189	189	
301.4020.138	OFFICE EXPENSE	450	800	800	800		800	800	
301.4040.138	SMALL TOOLS	500	1000	1000	1000		1000	1000	
301.4050.138	CLOTHING	2000	4000	4000	4000		4000	4000	
301.4051.138	PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500		1500	1500	
301.4090.138	RENT-EQUIPMENT	0	1000	1000	1000		1000	1000	
301.4111.138	VEHICLE MAINTENANCE	10000	12000	12000	12000		12000	12000	
301.4112.138	VEHICLE MAINTENANCE-TIRES	300	2500	2500	2500		2500	2500	
301.4113.138	FUEL	10000	20000	15000	15000		15000	15000	
301.4115.138	EQUIPMENT MAINTENANCE	4500	3000	3000	3000		3000	3000	
301.4120.138	PROFESSIONAL SERVICES	500	2000	2000	2000		2000	2000	
301.4134.138	TREE MAINTENANCE	0	3500	3500	3500		3500	3500	
301.4150.138	TRAVEL & TRAINING	1000	2000	2000	2000		2000	2000	
301.4160.138	DUES AND MEMBERSHIPS	600	600	600	600		600	600	
301.5430.138	TOOL ALLOWANCE	2400	2400	2400	2400		2400	2400	
301.5436.138	GARAGE SUPPLIES	1200	1200	1300	1300		1300	1300	
301.5437.138	FIRST AID	100	100	100	100		100	100	
	TOTAL	328710	361076	371907	328642	43265	384422	353524	30898

PERSONNEL:

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

EXPLANATION OF SELECTED ACCOUNTS

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-PARKS

	2015/16	2014/15	2013/14
General Fund	$ 43,738	$ 39,338	$ 32,231
CA Recycle Funds	$ 5,000	$ 5,000	$ 3,500
Total	$ 48,738	$ 44,338	$ 35,731

Items of Note

Anticipated increases in water rates are the primary factor in the expenditure increase. Utilities have been budgeted in line with actual usage over the past 5 years.

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

ACCT: 140
DEPT: PARK MAINT.

SOURCE OF FUNDS:

GENERAL	39338
CA Recycle Grant	5000
TOTAL	44338

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140	SPECIAL DEPARTMENTAL	6000	9000	8000	8000		8000	8000	
366.4030.140	SPECIAL DEPARTMENTAL	1000	3500	5000		5000	5000		5000
301.4071.140	TELEPHONE	200	300	200	200		200	200	
301.4080.140	P.G.& E.	10000	8000	11000	11000		11500	11500	
301.4081.140	WATER	7000	7800	11700	11700		15600	15600	
301.4100.140	BUILDING MAINTENANCE	500	1000	1000	1000		1000	1000	
301.4120.140	PROFESSIONAL SERVICES	100	1000	1000	1000		1000	1000	
301.4130.140	CONTRACT SERVICES	288	500	288	288		288	288	
301.4140.140	INSURANCE	5386	4631	6150	6150		6150	6150	
	TOTAL	30474	35731	44338	39338	5000	48738	43738	5000

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE — 8000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES

4100 BUILDING MAINTENANCE — 1000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED

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

4130 CONTRACT SERVICES — 288
ALARM MONITORING

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-MALL MAINTENANCE

	2015/16	2014/15	2013/14
General Fund	$ 12,800	$ 10,600	$ 8,400
Total	$ 12,800	$ 10,600	$ 8,400

Items of Note:

Anticipated increase in water rates is the primary reason for the increase in expenditures.

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

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:
GENERAL 10600

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	1000	1000	1000	1000		1000	1000	
301.4080.145 P.G.& E.	2400	3000	3000	3000		3000	3000	
301.4081.145 WATER	5805	4400	6600	6600		8800	8800	
TOTAL	9205	8400	10600	10600	0	12800	12800	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-MUSEUM MAINTENANCE

	2015/16	2014/15	2013/14
General Fund	$ 2,500	$ 2,000	$ 1,750
Total	$ 2,500	$ 2,000	$ 1,750

Items of Note:

Anticipated increase in water rates is the primary reason for the increase in expenditures.

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

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:
GENERAL 2000

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	1500	1000	1500	1500		2000	2000	
301.4100.146 BUILDING MAINTENANCE	100	750	500	500		500	500	
TOTAL	1600	1750	2000	2000	0	2500	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE 500
MINOR REPAIRS

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-FIRE

	2015/16	2014/15	2013/14
General Fund	$ 697,326	$ 682,192	$ 702,934
Total	$ 697,326	$ 682,192	$ 702,934

Items of Note:

Employee turnover has led to a reduction in personnel cost.

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

SOURCE OF FUNDS:
GENERAL 682192

ACC. 150
DEPT. FIRE

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150	SALARIES	276,950	280,275	272,550	272,550		274,572	274,572	
301.4002.150	OVERTIME	26,000	21,425	20,039	20,039		20,039	20,039	
301.4004.150	TEMP WAGES	6,500	5,000	5,000	5,000		5,000	5,000	
301.4005.150	HOLIDAY PAY	6,623	6,623	6,221	6,221		7,573	7,573	
301.4006.150	PERS	119,006	128,693	114,359	114,359		120,285	120,285	
301.4007.150	HEALTH INSURANCE	90,580	92,477	86,386	86,386		90,075	90,075	
301.4008.150	FICA	25,048	25,048	25,245	25,245		25,503	25,503	
301.4009.150	WORKERS COMPENSATION	14,119	11,621	17,477	17,477		18,351	18,351	
301.4010.150	CALL BACK	10,000	20,425	20,425	20,425		20,425	20,425	
301.4013.150	UNEMPLOYMENT	-	1,000	1,000	1,000		1,000	1,000	
301.4014.150	LIFE INSURANCE	309	315	309	309		309	309	
301.4020.150	OFFICE EXPENSE	1,400	1,700	1,700	1,700		1,700	1,700	
301.4021.150	POSTAGE	100	200	200	200		200	200	
301.4030.150	SPECIAL DEPARTMENTAL	5,000	4,000	4,500	4,500		4,500	4,500	
301.4040.150	SMALL TOOLS	6,000	4,100	5,000	5,000		5,000	5,000	
301.4050.150	UNIFORM EXPENSE	3,225	3,440	3,440	3,440		3,440	3,440	
301.4071.150	TELEPHONE	4,000	4,000	4,000	4,000		4,000	4,000	
301.4080.150	PG&E	14,500	12,700	14,000	14,000		14,000	14,000	
301.4081.150	WATER	1,235	1,235	1,852	1,852		1,852	1,852	
301.4100.150	BUILDING MAINT.	16,500	16,500	13,000	13,000		13,000	13,000	
301.4111.150	VEHICLE MAINT.	14,000	10,000	10,000	10,000		10,000	10,000	
301.4113.150	VEHICLE-FUEL	8,125	8,125	8,125	8,125		8,200	8,200	
301.4115.150	EQUIP. MAINT.	7,000	7,000	8,000	8,000		8,000	8,000	
301.4120.150	PROFESSIONAL SERVICES	130	100	100	100		100	100	
301.4130.150	CONTRACTUAL SERVICES	6,652	10,000	10,000	10,000		10,000	10,000	
301.4140.150	INSURANCE	17,072	16,432	18,764	18,764		19,702	19,702	
301.4150.150	TRAVEL & TRAINING	4,000	5,000	5,000	5,000		5,000	5,000	
301.4160.150	DUES & MEMBERSHIPS	1,100	1,500	1,500	1,500		1,500	1,500	
301.5306.150	VOLUNTEER PERS	3,733	4,000	4,000	4,000		4,000	4,000	
	TOTAL	688,907	702,934	682,192	682,192	0	697,326	697,326	0

PERSONNEL:

CHIEF	1
CAPTAIN	1
ENGINEER/FIREFIGHTERS	3

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-STREETS AND LIGHTING AND LANDSCAPE DISTRICTS

	2015/16	2014/15	2013/14
General Fund	$ 43,002	$ 42,208	$ 37,912
Gas Tax	$ 85,286	$ 85,286	$ 85,286
L&L-Zone A	$ 7,151	$ 7,151	$ 7,151
L&L-Zone B	$ 4,161	$ 4,161	$ 4,161
Total	$ 139,600	$ 138,806	$ 134,510

Items of Note:

No significant changes.

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

SOURCE OF FUNDS:

GENERAL	42,208
GT 2105	37,000
GT 2106	23,929
GT 2107	24,357
L&L ZONE A	7,151
L&L ZONE B	4,161

	138,806

DEPT 160
DEPT. PUBLIC WORKS/STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT-ZONE A

DEPT 162
LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160	SPECIAL DEPARTMENTAL	3,500	7,000	7,000	7,000		7,000	7,000	
313.4030.161	SPEC DEPARTMENT- L&L DISTRICT-ZONE A	4,942	5,001	5,001		5,001	5,001		5,001
313.4030.162	SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,454	4,161	4,161		4,161	4,161		4,161
301.4071.160	TELEPHONE	950	950	950	950		950	950	
301.4080.160	PG&E-GENERAL-TRAFFIC SIGNALS	5,750	6,000	6,000	6,000		6,000	6,000	
301.4081.160	WATER EXPENSE	1,500	1,950	2,875	2,875		2,875	2,875	
313.4081.161	WATER EXPENSE -L&L DISTRICT	1,300	1,300	1,300		1,300	1,300		1,300
313.4082.161	STREET LIGHTING-L& L DISTRICT	850	850	850		850	850		850
314.4082.160	STREET LIGHTING	-	7,000	7,000		7,000	7,000		7,000
315.4082.160	STREET LIGHTING	23,929	23,929	23,929		23,929	23,929		23,929
316.4082.160	STREET LIGHTING	21,857	21,857	21,857		21,857	21,857		21,857
301.4100.160	BUILDING MAINTENANCE	1,500	1,500	1,500	1,500		1,500	1,500	
301.4120.160	PROFESSIONAL SERVICES	1,500	4,000	4,000	4,000		4,000	4,000	
301.4140.160	INSURANCE	15,631	12,512	15,883	15,883		16,677	16,677	
314.5431.160	GAS TAX-STREET MAINTENANCE	10,000	30,000	30,000		30,000	30,000		30,000
301.5439.160	ALLEY MAINTENANCE	1,500	4,000	4,000	4,000		4,000	4,000	
316.5438.160	GAS TAX TRAFFIC SIGNALS	1,750	2,500	2,500		2,500	2,500		2,500
	TOTAL	99,913	134,510	138,806	42,208	96,598	139,600	43,002	96,598

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

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

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

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-STORM DRAIN

	2015/16	2014/15	2013/14
General Fund	$ 7,780	$ 7,700	$ 7,705
Total	$ 7,780	$ 7,700	$ 7,705

Items of Note:

No significant changes.

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

SOURCE OF FUNDS:
GENERAL 7,700

ACC. 170
DEPT. STORM DRAINS

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170	SPECIAL DEPARTMENTAL	1,500	3,500	3,000	3,000		3,000	3,000	
301.4080.170	PG&E	900	700	1,000	1,000		1,000	1,000	
301.4115.170	EQUIPMENT MAINTENANCE	250	1,000	1,000	1,000		1,000	1,000	
301.4120.170	PROFESSIONAL SERVICES	-	1,300	1,100	1,100		1,100	1,100	
301.4140.170	INSURANCE	1,402	1,205	1,600	1,600		1,680	1,680	
	TOTAL	4,052	7,705	7,700	7,700	0	7,780	7,780	0

4030 SPECIAL DEPARTMENTAL 3,000
DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES
MINOR CONCRETE

4120 PROFESSIONAL SERVICES 1,100
CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING,
CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION

SPECIAL PROJECTS

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

SOURCE OF FUNDS:

347	HOME Program Income	91000
346	Program Income	1000
		92000

ACC: 216
DEPT: CDBG PI
ACTIVITIES

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

EXPLANATION OF ACCOUNTS

4030 Use of existing HOME program income funds to revolve to housing rehab projects or, possibly, existing HOME grant — 91000

4150 TRAVEL AND MEETINGS — 1000
Housing and Community Development seminars.

CAPITAL OUTLAY

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

SOURCE OF FUNDS:	
GENERAL	65103
Police-DIF	45000
Gas Tax 2104	75000
TOTAL	185103

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		PROJECTED 2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.7234.400	Computer Equipment	12500	12500	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	
314.7235.400	Aerial Lift Cab and Chassis	75000		75000
358.7233.400	Additional Police Patrol Vehicle	45000		45000
	(provided funds become available)			
	Total Furniture, Fixtures and Equipment	185103	65103	120000

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

SOURCE OF FUNDS:

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

ACC: 400

CAPITAL OUTLAY

		PROJECTED 2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
372.var.400	Road Resurface and Reconstruction	80,000		80,000
310.var.400	Road Resurface and Reconstruction	73,000		73,000
	Total Infrastructure	153,000	0	153,000

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

ITEMS FOR COUNCIL CONSIDERATION

City of Willows
Schedule of Requested Additional Expenditures
2014-15 and 2015-16 Projected Budget

		Funding Source
Police Patrol Officer Position Per request of Police Chief to staff shift coverage for patrol.	$ 81,000 to $ 96,000 per yr.	General
Jensen Park-Demolish old restroom and re-route electrical line	$ 8,000	General
Purchase and Equip Pickup-Fire Department Move Chief's vehicle to station utility vehicle and replace Chief's vehicle	$ 70,000	General
Complete Rear Apparatus Resurface-Complete back portion of station retrofit started in 2007-08	$ 50,000	General
Pruchase Replacement SCBA equipment	$ 20,000	General
Fire Station Roof-Replace 50 year old roof	$ 300,000	General/ Grant

ENTERPRISE ACTIVITY

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

2014-15
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1250000	1600000		1610458		1239542
Sewer Construction	305000	19000			36000	288000
Total	1555000	1619000	0	1610458	36000	1527542

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding		
Sewer Ops & Maintenance	1253758	Sewer Service-		
Capital Expenditures	1700	Residential	1182000	
Loan Repayments	355000	Commercial	255000	
Total Expenditure	1610458	NE Willows CSD	148000	
Transfer to Loan Reserve	36000	Total Service Fees		1585000
		Interest		15000
		Total Sewer Service Revenue		1600000
		Sewer Connection		15000
		Interest		4000
		Total Sewer Connection Revenue		19000

2015-16
ANTICIPATED CASH BALANCES

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

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding		
Sewer Ops & Maintenance	1257851	Sewer Service-		
Capital Expenditures	200000	Residential	1200000	
Loan Repayments	355000	Commercial	255000	
Total Expenditure	1812851	NE Willows CSD	148000	
Transfer to Loan Reserve	36000	Total Service Fees		1603000
		Interest		15000
		Total Sewer Service Revenue		1618000
		Sewer Connection		6250
		Interest		3500
		Total Sewer Connection Revenue		9750

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
SEWER MAINTENANCE BUDGET

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROPOSED 2014/2015 BUDGET	FUND SUPPORT ENTERPRISE	PROPOSED 2015/2016 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180	SALARIES	155523	167532	167532	167532	167532	167532
318.4002.180	OVERTIME	15555	15555	15555	15555	15555	15555
318.4006.180	PERS	44500	47799	49367	49367	47850	47850
318.4007.180	HEALTH INSURANCE	73600	78618	73788	73788	77267	77267
318.4008.180	FICA	13087	14006	14006	14006	14006	14006
318.4009.180	WORKERS COMPENSATION	10569	10561	15883	15883	16677	16677
318.4013.180	UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180	LIFE INSURANCE	247	252	252	252	252	252
	TOTAL SALARIES AND BENEFITS	313081	334723	336783	336783	339539	339539

PERSONNEL:

SUPERVISOR	1
MAINTENANCE	3

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
SEWER MAINTENANCE BUDGET

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT ENTERPRISE	PROJECTED 2015/2016 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180	OFFICE EXPENSE	250	600	600	600	600	600
318.4030.180	SPECIAL DEPARTMENTAL	3,000	6,000	6,000	6,000	6,000	6,000
318.4040.180	SMALL TOOLS	600	600	600	600	600	600
318.4050.180	UNIFORM EXPENSE	2,200	2,800	2,800	2,800	2,800	2,800
318.4071.180	TELEPHONE	500	950	950	950	950	950
318.4080.180	PG&E	115,000	115,000	120,000	120,000	120,000	120,000
318.4100.180	BUILDING MAINT.	200	5,000	5,000	5,000	5,000	5,000
318.4111.180	VEHICLE MAINT.	5,000	20,000	20,000	20,000	20,000	20,000
318.4112.180	VEHICLE-TIRES	2,000	2,000	2,000	2,000	2,000	2,000
318.4113.180	VEHICLE-FUEL	14,000	14,000	14,000	14,000	14,000	14,000
318.4115.180	EQUIP. MAINT.	10,000	21,000	21,000	21,000	21,000	21,000
318.4120.180	PROFESSIONAL SERVICES	15,000	37,000	37,000	37,000	37,000	37,000
318.4130.180	CONTRACTUAL SERVICES	550,000	522,000	570,000	570,000	570,000	570,000
318.4140.180	INSURANCE	27,840	27,840	26,741	26,741	28,078	28,078
318.4150.180	TRAVEL & MEETINGS	260	800	800	800	800	800
318.4160.180	DUES AND MEMBERSHIPS	1,200	1,200	1,200	1,200	1,200	1,200
318.4170.180	TRAINING	100	300	300	300	300	300
318.5132.180	FIRST AID AND SAFETY	400	250	250	250	250	250
318.5631.180	DISCHARGE PERMIT	10,411	9,000	10,500	10,500	10,500	10,500
318.5632.180	GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234	77,234	77,234
	TOTAL	835,195	863,574	916,975	916,975	918,312	918,312

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE — 6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT

4100 BUILDING MAINTENANCE — 5,000
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES

4111 VEHICLE MAINTENANCE — 20,000
DIESEL EMMISSIONS RETROFIT WORK

4120 PROFESSIONAL SERVICES — 37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES

4130 CONTRACTUAL SERVICES — 570,000
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
SEWER MAINTENANCE BUDGET
CAPITAL OUTLAY

	DESCRIPTION	PROJECTION 2014/15 BUDGET	PROJECTION 2015/16 BUDGET
318.7256.400	Reconfiguration of Back-up Generator (2014/15)	1,700	
318.7210.400	Sewer Line Replacement (2015/16)		200,000
318.2522/5950.180	SEWER LOAN REPAYMENT-2007 Renovation (Both Years)	355,000	355,000
318.2905	Required Reserve-USDA Loan	36,000	36,000
	TOTAL CAPITAL AND DEBT SERVICE	392,700	591,000

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
SEWER MAINTENANCE BUDGET
CARRYOVER ITEMS

NOTE: THE FOLLOWING PROJECTS ARE FROM THE 2013-14 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2014-2015 FISCAL YEAR.

	DESCRIPTION	PREVIOUS BUDGET APPROPRIATION	ESTIMATED EXPENDITURES THROUGH 6/30/12	REMAINING FUNDING
318.7210.400	Sewer Line Replacement (Includes 2010/11 and 2011/12 Carryover)	376,637	11,357	365,280
318.7210.400	Sewer Line Replacement Sacramento Street	417,000	0	417,000
318.7246.400	Initial Studies- WWTP renovation	39,950	26,300	13,650

CITY OF WILLOWS
2014-2015 BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
15000	5000	7692	12308

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

Enterprise Expenditures	
Special Department Expense	2000
PG & E	2300
Maintenance	1500
Professional Svc. (Carried Over)	1000
Insurance	92
State Fees	800
Total	7692

Enterprise Funding	
Commercial Water Service	5000

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

CARRYOVER ACTIVITY

CITY OF WILLOWS
2014-2015 BUDGET
CARRYOVER PROJECTS

NOTE: THE FOLLOWING PROJECTS ARE FROM THE 2013-2014 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2014-2015 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
IT Infrastructure Update	General Office	65000	4000	61000	
STIP Sacramento and Butte St. Reconstruction	PPW	1026000	89000		937000
RSTP-Road Maintenance	PPW	131000	22600		108400
HOME Grant-Senior Housing Project	Community	4700000	25000		4675000
TOTAL		5922000	140600	61000	5720400

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):

This topic is a continuation of an item introduced at the March 11, 2014 mid-year budget review meeting. At that time, overall options regarding how to arrive at a reserve number were discussed, as well as the pros and cons of establishment of a reserve policy in terms of limiting the legislative flexibility of future Councils. IT was also reiterated that there is a $200,000 General Fund reserve in place.

At this stage, Staff is requesting Council to do the following:

1. Determine if there is majority will to establish a reserve policy
2. Determine the method of reserve establishment (flat dollar, percentage of revenue or expense, etc.)
3. Determine target reserve
4. Provide guidance as to desired verbiage in said policy

If, as a result of the discussion, it is the will of the majority of Council to establish a formal policy, Staff will craft a policy statement based on the outcome of the discussion items noted above and present an agenda item at the time of passage of the budget.

The agenda report from the March 11 meeting is provided as a supplement to assist Council in this process

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

Attachments:

March 11, 2014 Agenda Report
Minutes of March 11, 2014 meeting-Specific to This Topic

March 11, 2014

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

It was the direction given by the Council for staff to bring all of these items back for appropriation at the next regular City Council meeting.

6. General Fund Reserve Policy Concept Discussion:

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 will be allowed. This is done primarily in association with operational fund sources, as these sources are maintained on an ongoing basis. The City does currently have a $200,000 General Fund reserve set aside in place and has so for a number of years.

Establishing a Reserve Police generally 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 seated for the 2010-2011 and 2011-2012 budgets did not establish a formalized policy, but rather they set a minimum overall reserve minimum of $1,000,000 in developing their budget philosophy.

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

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.

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

Council discussion ensued and it was the consensus of the Council to continue this discussion during the upcoming budget cycle for fiscal year 2014/2015. For clarification purposes the City

Manager stated that the Council could adopt a formal policy, but in terms of future context, they can't tie the hands of a future City Council; therefore, the policy would essentially be good for a period of two years typically when there is a change in the make-up of the Council. What he believes he hears the Council saying is that they want to have a discussion during the upcoming fiscal year's budget development process and the discussion should be an annual focus point to make sure that the Council is where they want to be financially. Given that each future Council could follow that policy, he asked if it would be helpful if, when staff brings forward the upcoming budget discussion, that they could include the Council's formal preference for the General Fund Reserve to be restated as part of the budget adoption Resolution, so that it is set for that fiscal period and for the next Council to look at what was in that Resolution when the budget was adopted. His suggestion is that the policy becomes a formal part of each fiscal year's budget adoption Resolution in the future. Additionally, knowing that when staff brings forth the budget for fiscal year 2014/2015, they will include a trailer item for fiscal year 2015/2016 so the Council could then focus on two fiscal years out and then at the mid-year budget review of 2014/15 the Council could make their adjustments and set policy and direction for what they want to do with the 2015/16 budget. The City Manager's suggestion is to make this a statement in each budget adoption Resolution for future fiscal years. The consensus of the Council was to follow the City Manager's recommendation and make this a statement in each future fiscal year's budget adoption Resolution.

7. Minimim Wage/Part-Time Temporary Position Wage Scale:

Effective July 1, 2014, the California Minimum Wage will increase to $9.00 per hour from the current $8.00 per hour and it will increase again on July 1, 2016 to $10.00 per hour. The City has several positions in the part-time employ with wage levels set at less than $9.00 per hour and these positions must be brought to $9.00 per hour as of July 1, 2014. Additionally, a number of positions in the current wage scale have not been reviewed since 2008, and in some instances, even longer. As a result, the concept of moving the scale for these positions by $1.00 per hour (in line with the move from $8.00 per hour to $9.00) is an issue that staff is requesting that Council consider as we move into budgeting for the 2014/15 fiscal year.

Discussion ensued and the consensus of the Council was to increase the minimum wage employees to $9.00 per hour and to give the part-time temporary positions a $1.00/hour increase in wages to become effective July 1, 2014. The Finance Director stated that this will be brought back before the Council during the upcoming fiscal year's budget development process. Recreation Director Carol Lemenager then pointed out that the lifeguard positions will be starting in June and she stated that she would like the Council to authorize her to start them at the increased wage rather than waiting until July 1. It was the consensus of the Council to allow her to increase the wages of the lifeguards effective June 1.

8. Cost of County Services-Dispatch and Animal Control- Fiscal and Administrative Impacts:

The City recently received a notice from Glenn County stating that Dispatch Costs are projected to increase to $99,071 for fiscal year 2014/15. This increase represents an increase of approximately $10,696, or 12% higher than the previous fiscal year. Additionally, Animal