



Willows City Council Special Budget Meeting

May 28, 2019
Willows City Hall
5:00 p.m.

Agenda

City Council
Gary Hansen, Mayor
Kerri Warren, Vice Mayor
Lawrence Mello, Council Member
Joe Flesher, Council Member
Larry Domenighini, Council Member

Interim City Manager
Wayne Peabody

City Clerk
Tara Rustenhoven

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

1. **CALL TO ORDER- 5:00 P.M.**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PUBLIC COMMENT/WRITTEN COMMUNICATIONS**

a. Public Comment:

This agenda has been prepared and posted at least 24 hours prior to the special meeting of the City Council in accordance with the Ralph M. Brown Act. Public comment is limited to only those items appearing on the agenda. The public may be heard on an item before or during the consideration of any agenda item to be considered by the Council, subject to reasonable time limitations for each speaker. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order.

5. FY 2019/2020 Proposed Budget With 2020/2021 Projections

- **Budget Overview**
- **Operations**
- **Capital**
- **Enterprise Funds**
- **Carryover Items**
- **Items for Council Consideration**

-Direct Staff Regarding Bringing Forward the Budget for Adoption

6. **Auto Allowance-Recreation Coordinator-** By Motion, Approve a \$100 per month auto allowance for the Recreation Coordinator, effective 7/1/19.
7. **Adjournment**

This agenda was posted on May 23, 2019.

Tara Rustenhoven, City Clerk

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

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

CITY OF WILLOWS

2019/20

PROPOSED
BUDGET

WITH

2020/21 PROJECTIONS

2019/2020 BUDGET ANALYSIS AND SUMMARY

The 2019/2020 proposed budget contains a General Fund deficit of \$107K, based on projected revenues of \$4.099MM and appropriated expenditures of \$4.206MM. The General Fund Reserve is projected to end 2019-20 at \$1.216MM with the impact of a \$107K deficit. 2020-21 projections are included as well for Council consideration and review.

The 2019-20 Budget is presented under a maintenance of effort concept, except for the items noted in the "Expenditures" segment below.

Items of note in reviewing General Fund expenditures-

EXPENDITURES

PERS Unfunded Liability- This will continue to be an ongoing issue, as the unfunded liability payment for 2019/20 is \$84K higher than 2018/19 and another estimated \$67K for 2020/21 vs. 2019/20

Cafeteria Plan Costs- An estimated 5% increase in health insurance cost, effective 1/1/20, is factored into health insurance expenditures.

Wage Costs-As a reminder, Council entered into agreements effective 7/1/17 with the two labor groups, with 7/1/19 increases for the WPSA (2%) and the WEA (3%). In addition, the scale for Management and Confidential Employees include a number of step increases that go into effect throughout the year.

General Plan Update- The City has entered into an agreement for a General Plan Update. The cost is spread out over 3 + years at \$50K per year. The Fire Chief has relinquished his annual General Fund capital/equipment allotment (\$50K-\$60K per year) for this period and will utilize Fire-Development Impact fees to purchase capital items that fit within the Impact Fee Plan.

Fire Dispatch Services- Self dispatch at the Fire Station has been ineffective for years. The Fire Chief has been able to negotiate dispatch services with Cal Fire for Willows City Fire, Willows Rural Fire, and several, surrounding RFD's. The City's share in 2019-20 is approximately \$41K and is included as an addition to the Fire Department budget.

Workers Compensation Insurance- The method of budgeting for Workers' Compensation and Liability Insurance expenditures is changing effective with the 2019-20 fiscal year. The City will curtail the use of equity dividends to reduce the budgeted expenditures. Rather, the City will treat equity dividends as General Fund miscellaneous revenue going forward. This will smooth out the budgeted expenditures for these insurance costs from year to year. To create a transition to this method in 2019-20, equity dividends were used

only to the level to create budgeted expenditures for WC and Liability for 2019-20 that are the same as 2018-19. As the amount of remaining equity dividend is known at the time of budget formulation, \$40K of dividend revenue is noted as miscellaneous revenue for 2019-20 projections.

Please also note that two items for Council Consideration for the 2019-20 General Fund Budget are noted in Section 7.

REVENUE

Property Tax- The City will continue to assume that the overall increase in property tax will be 2% per year as allowed by the County Assessor. To remain conservative in revenue estimation, property tax associated with proposed building projects in 2019-20 is not included in the revenue estimate.

Sales Tax-The City benefitted from additional sales tax activity due to construction activity (personnel staying in the area) for the Cal Plant Project and Camp Fire support personnel. This growth is considered temporary and 2019-20 projections to not include this ongoing growth.

Transient Occupancy Tax- The effect of the planning and building at the Cal Plant facility has been a very solid source of TOT growth for 2018-19. Also, again, Camp Fire Support personnel played a role in TOT growth during 2018-19. TOT is expected to start moving back to historical levels in 2019-20 and has been projected as such.

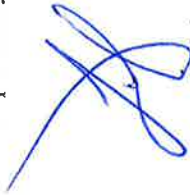
Building Permits-The City anticipates building permit revenue associated with a large project in early 2019-20. Contract Building Inspection expenditures have also been increased to correspond with this project. If it does not come to fruition, both the revenue and expenditure side of this transaction will be adjusted at mid-year.

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

Sewer and Water Enterprise activity is presented in Section 5- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. Many of the personnel related costs pertaining to General Fund activity also have an impact on Sewer expenditures as well. The City is currently undergoing the Proposition 218 process for a 5-year rate increase plan, and those proposed increases are included in the revenue side of the budget (and projection) for 2019-20 and 2020-21.

The Water Enterprise Fund remains in transition as the City moves to transferring the operation of the well to California Water Service Company.

Respectfully submitted,



Tim Salsbery
Administrative Services Director

CITY OF WILLOWS
2019-2020 PROPOSED BUDGET
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CITY OF WILLOWS
2019-2020 and 2020-2021 BUDGET YEARS
BUDGET RECAP

DEPARTMENT-OPS/MAINT.	2019/20		2019/20		2019/20		Page	2020/21		2020/21		2020/21	
	PROPOSED TOTAL	PROPOSED GENERAL FUND	PROPOSED OTHER FUNDS	PROPOSED TOTAL	PROPOSED GENERAL FUND	PROPOSED OTHER FUNDS		PROJCTED TOTAL	PROJCTED GENERAL FUND	PROJCTED OTHER FUNDS	PROJCTED TOTAL	PROJCTED GENERAL FUND	PROJCTED OTHER FUNDS
CITY COUNCIL	23282	25982		23282	25982		2-1	25630	26150		25630	26150	
CITY ATTORNEY	45000	45000		45000	45000		2-3	45000	45000		45000	45000	
CITY MANAGER	47591	47591		47591	47591		2-5	51121	51121		51121	51121	
FINANCE DEPARTMENT	269490	269490		269490	269490		2-7	283413	283413		283413	283413	
PLANNING	106005	106005		106005	106005		2-10	106011	106011		106011	106011	
GENERAL OFFICE	163428	163428		163428	163428		2-12	166686	166686		166686	166686	
COMMUNITY ACTIVITIES	95000		95000		95000		2-15	62000		62000		62000	
CIVIC CENTER MAINT.	37500	37500		37500	37500		2-17	39155	39155		39155	39155	
BUILDING	193348	192348	1000	193348	192348	1000	2-19	169534	168534	1000	169534	168534	1000
POLICE SERVICES	1678820	1548820	130000	1678820	1548820	130000	2-22	1741799	1611799	130000	1741799	1611799	130000
ENGINEERING	12000	10000	2000	12000	10000	2000	2-25	12000	10000	2000	12000	10000	2000
LIBRARY	324247	209093	115154	324247	209093	115154	2-27	330107	214953	115154	330107	214953	115154
LIBRARY-BAYLISS	10000		10000		10000		2-30	10000		10000		10000	
LIBRARY-ELK CREEK	11317		11317		11317		2-30	11317		11317		11317	
RECREATION	130143	99220	30923	130143	99220	30923	2-33	133270	102347	30923	133270	102347	30923
SWIMMING POOL	38627	38627		38627	38627		2-36	39824	38824		39824	38824	
PARKS & PUBLIC WORKS-GENERAL	389329	358000	31329	389329	358000	31329	2-39	407007	375678	31329	407007	375678	31329
PARKS DIVISION	45873	45873		45873	45873		2-42	46367	46367		46367	46367	
MALL DIVISION	9000	9000		9000	9000		2-44	9000	9000		9000	9000	
MUSEUM DIVISION	2500	2500		2500	2500		2-46	2500	2500		2500	2500	
FIRE DEPARTMENT	897390	897390		897390	897390		2-48	903225	903225		903225	903225	
PUBLIC WORKS/STREETS DIVISION	144784	52821	91963	144784	52821	91963	2-51	146075	54112	91963	146075	54112	91963
STORM DRAINS DIVISION	7824	7824		7824	7824		2-53	7953	7953		7953	7953	
TOTAL O & M EXPEND.	4682498	4166512	518686	4682498	4166512	518686		4748994	4263828	485686	4748994	4263828	485686
CAPITAL													
INFORMATION TECHNOLOGY	10000	10000		10000	10000			10000	10000		10000	10000	
PUBLIC WORKS	30000	30000		30000	30000			30000	30000		30000	30000	
FIRE	50000		50000		50000	50000		50000		50000		50000	50000
INFRASTRUCTURE	236780		236780		236780	236780		236780		236780		236780	236780
TOTAL CAPITAL	326780	40000	286780	326780	40000	286780		326780	40000	286780	326780	40000	286780
TOTAL EXPENDITURES	5009278	4206512	805466	5009278	4206512	805466		5078774	4303828	775466	5078774	4303828	775466
ESTIMATED REVENUES	4904436	4098970	805466	4904436	4098970	805466		4780776	4005310	775466	4780776	4005310	775466
ESTIMATED DEFICIT		-107542	0		-107542	0			-298518	0		-298518	0
Projected General Fund Reserve @7/1/19		1324516			1324516				1216974			1216974	711/2019
Estimated General Fund Reserve 6/30/20		1216974			1216974				918456			918456	6/30/2020

City of Willows - General Fund Revenue
2019/20 and 2020/21 Projections

PG. 1-2

Revenues:	Original		2018-19		2018-19		2019-20		2020-21		NOTES
	2018-19 Projection	Mid Year Revision	May Revision	Projection	Projection	Projection	Projection	Projection	Projection		
PROPERTY TAX	\$ 780,300	\$ 780,300	\$ 780,300	\$ 792,000	\$ 807,840						1
PG&E FRANCHISE	\$ 53,000	\$ 53,000	\$ 49,724	\$ 50,000	\$ 50,000						
WATER FRANCHISE	\$ 42,000	\$ 45,833	\$ 45,834	\$ 46,000	\$ 46,000						
CABLE TV FRANCHISE	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500						
GARBAGE FRANCHISE	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000						
SALES TAX	\$ 1,325,000	\$ 1,360,000	\$ 1,360,000	\$ 1,380,000	\$ 1,400,000						
TRANSFER TAX	\$ 10,000	\$ 10,000	\$ 13,000	\$ 19,000	\$ 19,000						
OCCUPANCY TAX	\$ 640,000	\$ 740,000	\$ 861,879	\$ 725,000	\$ 700,000						2
BUSINESS LICENSE	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000						
BUILDING PERMITS	\$ 35,000	\$ 35,000	\$ 42,500	\$ 95,500	\$ 35,000						3
ENCROACHMENT PERMITS	\$ 6,000	\$ 6,000	\$ 10,000	\$ 6,000	\$ 6,000						
FINES & FORFEITURES	\$ -	\$ 5,000	\$ 4,000	\$ 2,500	\$ 2,500						
GENERAL INTEREST	\$ 15,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000						
RENTAL OF PROPERTY	\$ 20,000	\$ 24,000	\$ 22,946	\$ 27,000	\$ 27,000						
MOTOR VEHICLE IN LIEU	\$ 560,000	\$ 574,000	\$ 574,000	\$ 575,000	\$ 575,000						
PLANNING FEES	\$ 9,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000						
PLAN CHECK FEES	\$ 25,000	\$ 13,000	\$ 17,000	\$ 20,000	\$ 20,000						
FIRE DEPARTMENT FEES	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000						
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234						
OTHER REV & FUNDS	\$ 25,000	\$ 12,500	\$ 5,000	\$ 50,000	\$ 6,000						4
WEED ABATEMENT	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000						
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936						
DIF ADMINISTRATION	\$ 1,500	\$ 1,500	\$ 100	\$ 1,500	\$ 1,500						
PARKING, AVA & VEH RELEASE	\$ 500	\$ 500	\$ -	\$ 500	\$ 500						
SWIMM POOL RECEIPTS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000						
PARK PERMITS	\$ 1,300	\$ 1,300	\$ 2,400	\$ 1,300	\$ 1,300						
PUB SAFETY SALES TAX	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500						
BOOKING FEES	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500						
TOTAL GENERAL REVENUES	\$ 3,828,270	\$ 3,969,603	\$ 4,096,353	\$ 4,098,970	\$ 4,005,310						

NOTES

1 Projected property tax growth based upon 2% per year allowed value change by the Glenn County Assessor.

2 Area construction activity and Camp Fire support lodging led to abnormally high numbers for 2018-19. Activity is expected to reduce in 2019-20 and forward.

3 Very large building project anticipated for early 2019-20, leading to increased building permit fees.

4 Method of recognizing workers comp. and/or liability equity dividends is changing. \$40K of equity dividend recognized as revenue rather than reducing insurance cost.

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2018-19

Estimated 2018/2019 General Fund Revenue \$ 4,096,353

Estimated General Fund Expenditures

City Council	\$ 20,453
City Attorney	\$ 50,000
City Manager	\$ 42,898
Finance	\$ 256,287
Planning	\$ 64,788
General Office	\$ 169,417
Civic Center	\$ 38,020
Building	\$ 146,330
Police	\$ 1,463,458
Engineering	\$ 3,700
Library	\$ 177,809
Recreation	\$ 92,773
Swimming Pool	\$ 35,426
Public Works-Dept. Wide	\$ 327,313
Parks	\$ 41,552
Mall Maintenance	\$ 5,931
Museum Maintenance	\$ 1,700
Fire	\$ 791,703
Public Works-Streets	\$ 50,091
Storm Drains	\$ 5,751
Capital Outlay	\$ 92,500

Estimated 2018/19 General Fund Expenditures \$ 3,877,900

Estimated 2018/2019 Surplus

General Fund Balance 07/01/18-Unreserved	\$ 901,063
General Fund Balance 07/01/18-Reserved	\$ 200,000
General Fund Balance 07/01/18-Capital	\$ 5,000

General Fund Balance \$ 1,106,063

Estimated Fund Balance 6/30/18 \$ 1,324,516

**OPERATIONS &
MAINTENANCE**

SECTION 2

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-CITY COUNCIL

	2018-19	2019-20	2020-21
General Fund	\$ 23,282	\$ 25,982	\$ 26,150
Total	\$ 23,282	\$ 25,982	\$ 26,150

Items of Note:

The per Councilmember stipend moved from \$150 per month to \$250 per month in December, 2018. For 2019-20 and forward, the impact of the increased stipend is for the full year.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 10
 DEPT: CITY COUNCIL

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL \$	25,982	26,150

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED		PROJECTED		2019/20		2020/21	
		FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FUND GENERAL	SUPPORT OTHER	FUND GENERAL	SUPPORT OTHER	
301.4004.010 SALARIES	11050	13000	15000	15000	15000	15000	15000	15000	15000
301.4008.010 FICA	845	995	1148	1148	1148	1148	1148	1148	1148
301.4009.010 WORKERS COMPENSATION	448	432	416	500	416	500	500	500	500
301.4030.010 SPECIAL DEPARTMENTAL	1250	1000	1250	1250	1250	1250	1250	1250	1250
301.4140.010 INSURANCE	1589	1455	1668	1752	1668	1752	1752	1752	1752
301.4150.010 TRAVEL & MEETINGS	871	2000	2000	2000	2000	2000	2000	2000	2000
301.4160.010 DUES	4400	4400	4500	4500	4500	4500	4500	4500	4500
TOTAL	20453	23282	25982	26150	25982	26150	25982	26150	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4004 SALARIES	15000	15000
4030 SPECIAL DEPT. EXPENSE Plaques, awards, Council specific supplies	1250	1250
4140 INSURANCE FIRE, THEFT, LIABILITY	1668	1752
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	2000	2000
4160 DUES & MEMBERSHIPS	4500	4500

**CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-CITY ATTORNEY**

	2018-19	2019-20	2020-21
General Fund	\$ 35,000	\$ 45,000	\$ 45,000
Total	\$ 35,000	\$ 45,000	\$ 45,000

Items of Note:

While recent history has City Attorney utilization at about \$30K per year, events from year to year may necessitate increased usage and cost. Recent history notes that the amount should be increased to \$35K.

The City Council implemented legal support for Code Enforcement mid year in 2018-19, and it is anticipated that it will continue. The original \$5K allocation appears to be insufficient and has been projected to \$10K per year.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 20
 DEPT: CITY
 ATTORNEY

SOURCE OF FUNDS:	2019/20	2020/21
GENERAL \$	45,000	45,000

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROJECTED BUDGET		2019/20 FUND SUPPORT		2020/21 FUND SUPPORT	
		FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	GENERAL	OTHER	GENERAL	OTHER
301.4120.020 PROFESSIONAL SERVICES	35000	30000	35000	35000		35000	
301.4122.020 PROFESSIONAL SERVICES-CODE ENFORCEMENT	15000	5000	10000	10000		10000	
TOTAL	50000	35000	45000	45000		45000	

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4120 PROFESSIONAL SERVICES-City Attorney	35000	35000
4122 PROFESSIONAL SERVICES-Code Enforcement Legal Support	10000	10000

**CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-CITY MANAGER**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General Fund	\$ 43,677	\$ 47,591	\$ 51,121
Total	<u>\$ 43,677</u>	<u>\$ 47,591</u>	<u>\$ 51,121</u>

Items of Note:

The primary reason for the ongoing increase in the CM budget is the continued increase in the unfunded liability payment.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 30
 DEPT: CITY
 MANAGER

SOURCE OF FUNDS:
 2019/20 2020/21
 GENERAL \$ 47,591 \$ 51,121

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20		2020/21		2020/21	
					FUND GENERAL	SUPPORT OTHER	FUND GENERAL	SUPPORT OTHER	FUND GENERAL	FUND OTHER
301.4006.030 PERS	30941	32125	36695	40225	36695	40225	40225	40225		
301.4007.030 HEALTH INSURANCE	2502	3252	1596	1596	1596	1596	1596	1596		
301.4030.030 SPECIAL DEPARTMENTAL	1500	1500	1500	1500	1500	1500	1500	1500		
301.4120.030 PROFESSIONAL SERVICES	4705	4800	4800	4800	4800	4800	4800	4800		
301.4150.030 TRAVEL AND MEETINGS	3250	2000	3000	3000	3000	3000	3000	3000		
TOTAL	42898	43677	47591	51121	47591	51121	0	51121	0	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4006 PERS	36695	40225
PERS ALLOCATION OF UNFUNDED LIABILITY		
4007 HEALTH INSURANCE	1596	1596
CITY PORTION OF RETIREE HEALTHCARE		
4120 PROFESSIONAL SERVICES	4800	4800
NO. STATE EMPLOYEE RELATIONS CONSORTIUM		
GRANT PREPARATION		

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-FINANCE

	2018-19	2019-20	2020-21
General Fund	\$ 253,994	\$ 269,490	\$ 283,413
Total	\$ 253,994	\$ 269,490	\$ 283,413

Items of Note:

Department's share of PERS unfunded liability increases year over year.

Positions in the Finance Department are subject to the Management and Unrepresented salary scale, and positions are still moving through steps.

Costs of actuarial services factored into contract services.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	\$ 269,490	\$ 283,413

ACCT: 50
 DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED BUDGET		PROJECTED BUDGET		2019/20 FUND		2020/21 FUND	
		FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2020/2021 BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4001.050 SALARIES	140847	140847	144600	150478	144600		150478		
301.4006.050 PERS	48978	49813	56860	62683	56860		62683		
301.4007.050 HEALTH INSURANCE	19978	20621	21064	21496	21064		21496		
301.4008.050 FICA	10902	10902	11189	11639	11189		11639		
301.4009.050 WORKERS COMPENSATION	7354	7035	6801	7141	6801		7141		
301.4014.050 LIFE INSURANCE	124	126	126	126	126		126		
301.4110.050 VEH. ALLOWANCE	2861	2600	2600	2600	2600		2600		
301.4115.050 EQUIPMENT MAINTENANCE	128	250	250	250	250		250		
301.4130.050 CONTRACTUAL SERVICES	25115	21800	26000	27000	26000		27000		
TOTAL	256287	253994	269490	283413	269490	0	283413	0	0

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ACCOUNTS

FY 2019/2020 FY 2020/2021

4130 CONTRACTUAL SERVICES
COMPUTER SOFTWARE MAINT. CONTRACT
ANNUAL FINANCIAL AUDIT
PERS ACTUARIAL COSTS
OTHER ACTUARIAL COSTS

26000 27000

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-PLANNING

	2018-19	2019-20	2020-21
General Fund	\$ 64,205	\$ 106,005	\$ 106,011
Total	\$ 64,205	\$ 106,005	\$ 106,011

Items of Note:

General Plan Update project commences in 2019-20 with a \$50,000 per year installment for 3 + years.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 60
 DEPT. PLANNING

SOURCE OF FUNDS:
 2019/20 2020/21
 GENERAL \$106,005 \$ 106,011

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED PROJECTED		2019/20		2020/21	
			FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.060 PART TIME WAGES	2950	3000	3000	3000	3000		3000	
301.4008.060 FICA	226	230	230	230	230		230	
301.4009.060 WORKERS COMP.	125	125	125	131	125		131	
301.4021.060 POSTAGE	250	350	350	350	350		350	
301.4030.060 SPECIAL DEPARTMENTAL	4279	4000	4300	4300	4300		4300	
301.4060.060 ADVERTISING	2708	500	1000	1000	1000		1000	
301.4120.060 PROFESSIONAL SERVICES	54000	54000	45000	45000	45000		45000	
301.4130.060 CONTRACT SERVICES	0	0	50000	50000	50000		50000	
301.4150.060 TRAVEL & MEETINGS	250	2000	2000	2000	2000		2000	
TOTAL	64788	64205	106005	106011	106005	0	106011	0

PERSONNEL: Planning Commissioner Stipend

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPT. EXPENSE	4300	4300
MISC. SUPPLIES & EQUIP., MAPPING		
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	45000	45000
4120 CONTRACT SERVICES-ANNUAL INSTALLMENT FOR GENERAL PLAN UPDATE	50000	50000
4150 TRAVEL & MEETINGS Planning Commission travel and training	2000	2000

**CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-GENERAL OFFICE**

	2018-19	2019-20	2020-21
General Fund	\$ 153,499	\$ 159,809	\$ 160,409
Total	\$ 153,499	\$ 159,809	\$ 160,409

Items of Note:

Department's share of increasing PERS unfunded liability is included.

2020-21 will be an election year. \$4K allocated to election costs.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:

2019/20 2020/21
 GENERAL \$ 163,428 \$ 166,686

ACCT: 70
 DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED PROJECTED		2019/20		2020/21	
			FY 2019/2020	FY 2020/2021	FUND	FUND	FUND	FUND
			BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
301.4001.070 SALARIES	49367	49252	48140	49512	48140		49512	
301.4006.070 PERS	15887	19268	18666	20527	18666		20527	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	5772		5772	
301.4008.070 FICA	3777	3768	3683	3788	3683		3788	
301.4009.070 WORKERS COMPENSATION	2687	2581	2485	2609	2485		2609	
301.4013.070 UNEMPLOYMENT	12000	12000	6000	0	6000		0	
301.4014.070 LIFE INSURANCE	67	63	63	63	63		63	
301.4020.070 OFFICE EXPENSE	10300	8000	8000	8000	8000		8000	
301.4021.070 POSTAGE EXPENSE	1500	1500	1500	1500	1500		1500	
301.4060.070 ADVERTISING	1000	1500	1500	1500	1500		1500	
301.4071.070 TELEPHONE	5250	5000	5500	5500	5500		5500	
301.4110.070 VEH. ALLOWANCE	150	200	200	200	200		200	
301.4115.070 EQUIPMENT MAINTENANCE	4500	6000	6000	6000	6000		6000	
301.4120.070 PROFESSIONAL SERVICES	42000	44000	40000	45000	40000		45000	
301.4140.070 INSURANCE	15161	12905	15919	16715	15919		16715	
TOTAL	169417	171809	163428	166686	163428		166686	

PERSONNEL:
 ADMINISTRATIVE ANALYST-CITY CLERK

EXPLANATION OF ACCOUNTS

PG 2-14

	FY 2019/2020	FY 2020/2021
4020 OFFICE SUPPLIES LETTERHEAD, FORMS, COMPUTER SUPPLIES MISC. OFFICE SUPPLIES, RECORD BOOKS	8000	8000
4021 POSTAGE GENERAL OFFICE POSTAGE	1500	1500
4060 ADVERTISING LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	1500	1500
4071 TELEPHONE TELEPHONE IN GENERAL OFFICE AREA	5500	5500
4110 VEHICLE ALLOW. MILEAGE REIMB. PERSONAL VEHICLE	200	200
4115 EQUIPMENT MAINTENANCE ELECTRONIC OFFICE EQUIPMENT	6000	6000
4120 PROFESSIONAL SERVICES NETWORK MAINTENANCE CONTRACT AND T-1 NETWORK INTERNET LINE SERVICE PARCEL SOFTWARE Election Costs in 20-21	40000	45000
4140 INSURANCE - LIABILITY, FIRE AND THEFT	15919	16715

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-COMMUNITY ACTIVITIES

	2018-19	2019-20	2020-21
Community Discretionary	\$ 62,750	\$ 50,000	\$ 57,500
USDA-Feasibility	\$ 49,953	\$ 40,000	\$ -
Economic Discretionary	\$ 13,750	\$ 5,000	\$ 5,000
Total	\$ 126,453	\$ 95,000	\$ 62,500

Items of Note:

Sustainable Groundwater Contribution moves from \$16,500 per year to \$3,500 per year.

USDA Feasibility Grants-Cold storage wrapped up in 2018-19 and Biomass started. Biomass will continue into 2019-20.

3Core's annual membership fee was inadvertently paid twice in 2018-19. The budget for this contribution (\$7,500) is \$-0- for 2019-20.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2019/20		2020/21		ACCT: 75 DEPT. COMMUNITY ACTIVITIES			
	COMMUNITY	ECONOMIC DEV.	\$	\$	2019/20 FUND GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND GENERAL	2020/21 FUND SUPPORT OTHER
			90,000	57,500				
			5,000	5,000				
ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND GENERAL	2020/21 FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	39500	39500	15000	15000		15000		15000
333.4030.075 SPECIAL DEPARTMENT	0	0	0	0		0		0
324.4120.075 USDA BIOMASS GRANT	10000	10000	40000	0		40000		0
328.4120.075 USDA COLD STORAGE GRANT	39953	39953	0	0		0		0
330.5733.075 LAFCO	10000	10000	10000	10000		10000		10000
330.5734.075 ECONOMIC DEVELOPMENT	277	15000	15000	15000		15000		15000
333.5734.075 ECONOMIC DEVELOPMENT	5155	10000	5000	5000		5000		5000
330.5735.075 THREE CORE ECON. DEVELOPMENT	15000	7500	0	7500		0		7500
330.5760.075 COMMUNITY PROMOTION	7500	10000	10000	10000		10000		10000
TOTAL	127385	141953	95000	62500	0	95000	0	62500

EXPLANATION OF ACCOUNTS	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN SUSTAINABLE GROUND WATER JPA MEMBERSHIP	15000	15000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	20000	20000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION 2019-20 allocation inadvertently paid in 2018-19	0	7500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)	10000	10000

**CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-CIVIC CENTER**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General Fund	\$ 35,755	\$ 37,500	\$ 39,155
Total	\$ 35,755	\$ 37,500	\$ 39,155

Items of Note:

No major adjustments to this department.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 80
 DEPT. CIVIC CENTER

SOURCE OF FUNDS:
 2019/20 2020/21
 GENERAL \$ 6,700 \$ 6,700

ACCT. #	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED		PROJECTED		2019/20		2020/21		2020/21	
			FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FUND GENERAL	SUPPORT GENERAL	FUND GENERAL	SUPPORT GENERAL	FUND GENERAL	SUPPORT GENERAL	FUND OTHER
301.4004.080	PART TIME SALARY	8500	8500	10060	11640	10060						11640
301.4008.080	FICA	620	650	846	906	846						906
301.4009.080	WORKERS COMPENSATION	318	305	294	309	294						309
301.4030.080	SPECIAL DEPARTMENTAL	200	800	800	800	800						800
301.4080.080	P.G. & E.	15000	15000	15000	15000	15000						15000
301.4081.080	WATER EXPENSE	2700	3000	3000	3000	3000						3000
301.4100.080	BUILDING MAINTENANCE	10682	7500	7500	7500	7500						7500
	TOTAL	38020	35755	37500	39155	37500						39155
												0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

FY 2019/2020 7500
 FY 2020/2021 7500

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

CITY OF WILLOWS PG. 2-19
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-BUILDING

	2018-19	2019-20	2020-21
General	\$ 161,019	\$ 193,348	\$ 168,534
Certified Access	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 162,019	\$ 194,348	\$ 169,534

Items of Note:

Department's share of increasing PERS unfunded liability is included.

A large building project will commence during 2019-20, necessitating a larger amount of contract inspection. This is also reflected in building permit revenue.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

	2019/20	2020/21
GENERAL	\$ 193,348	\$ 168,534
CERTIFIED ACCESS	\$ 1,000	\$ 1,000
	\$ 194,348	\$ 169,534

SOURCE OF FUNDS:

ACCT: 90
 DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED		PROPOSED		PROJECTED		2019/20		2020/21	
	FY 2018/2019	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2019/2020	FY 2020/2021	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	55549	54600	55968	57336	55968	57336			57336	
301.4006.090 PERS	24400	25940	29723	32559	29723	32559			32559	
301.4007.090 HEALTH INSURANCE	21769	22001	22577	23141	22577	23141			23141	
301.4008.090 FICA	4249	4573	4678	4782	4678	4782			4782	
301.4009.090 WORKERS COMPENSATION	2928	2811	2706	2841	2706	2841			2841	
301.4014.090 LIFE INSURANCE	63	63	63	63	63	63			63	
301.4020.090 OFFICE EXPENSE	560	400	400	400	400	400			400	
301.4021.090 POSTAGE EXPENSE	0	50	50	50	50	50			50	
301.4030.090 SPECIAL DEPARTMENTAL	200	1000	1000	1000	1000	1000			1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000	1000	1000			1000	
301.4120.090 PROFESSIONAL SERVICES	33000	46000	72000	42000	72000	42000			42000	
301.4140.090 INSURANCE	3412	2981	3583	3762	3583	3762			3762	
301.4150.090 TRAINING & TRAVEL	100	500	500	500	500	500			500	
301.4160.090 DUES & MEMBERSHIPS	100	100	100	100	100	100			100	
TOTAL	146330	162019	194348	169534	193348	168534			168534	

PERSONNEL:

Community Development Technician

1.0

EXPLANATION OF ACCOUNTS

FY 2019/2020

FY 2020/2021

4120 PROFESSIONAL SERVICES

CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES
 (large project requiring contract inspection in 2019-20)

72000

42000

4160 DUES & MEMBERSHIPS

I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.
 OFFICIALS, SAC. VALLEY, MISC.

100

100

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

	2019/20	2020/21	
SOURCE OF FUNDS:			
GENERAL	1,548,820	1,611,799	ACC. 100
SLESF	130,000	130,000	DEPT. POLICE
	<u>1,678,820</u>	<u>1,741,799</u>	

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED FY 2019/2020 FY 2020/2021 BUDGET BUDGET		2019/20 FUND SUPPORT GENERAL		2020/21 FUND SUPPORT GENERAL		2020/21 FUND SUPPORT OTHER	
		223,183	268,881	268,881	296,612	268,881	296,612	268,881	296,612
301.4006.100 PERS	1,596	1,596							
301.4007.100 HEALTH INSURANCE	7,888	8,000							
301.4013.100 UNEMPLOYMENT	1,226,804	1,279,939	1,279,939	1,315,187	1,279,939	1,315,187	1,315,187	1,315,187	
301.4130.100 CONTRACTUAL SERVICES	148,746	148,746	130,000	130,000					130,000
376.4130.100 CONTRACTUAL SERVICES	1,612,204	1,608,329	1,678,820	1,741,799	1,548,820	1,611,799	1,611,799	1,611,799	130,000
TOTAL									

PERSONNEL: Law Enforcement Provided by Contract Service

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-ENGINEERING

	2018-19	2019-20	2020-21
General	\$ 10,000	\$ 10,000	\$ 10,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 12,000	\$ 12,000	\$ 12,000

Items of Note:

No significant changes.

CITY OF WILLOWS
ADOPTED BUDGET
PROPOSED BUDGET

FY 2019-20 PROPOSED
FY 2020-21 PROJECTED

	2019/20	2020/21
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	12000	12000

ACC. 110
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED		2019/20		2020/21	
		FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT GENERAL	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	3700	10000	10000	10000	10000	10000	2000
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000	2000	2000	2000
TOTAL	3700	12000	12000	10000	10000	10000	2000

EXPLANATION OF ACCOUNTS

FY 2019/2020 FY 2020/2021

4120 PROFESSIONAL SERVICES

General Fund	ENGINEERING SERVICES-General Engineering	10000	10000
Gas Tax	Qualified Engineering Services	2000	2000

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-LIBRARY

	2018-19	2019-20	2020-21
General Fund	\$ 206,059	\$ 209,093	\$ 214,953
County Library	\$ 54,003	\$ 54,003	\$ 54,003
Lost and Damaged Trust	\$ 2,233	\$ 2,233	\$ 2,233
Literacy Pass-through	\$ 50,000	\$ 50,000	\$ 50,000
CSLA	\$ 4,525	\$ 4,525	\$ 4,525
CA-PLF	\$ 4,393	\$ 4,393	\$ 4,393
Total	\$ 321,213	\$ 324,247	\$ 330,107

Items of Note

Department's share of increased PERS unfunded liability included.

Staff wage adjustments included.

Increased costs associated with Library Director Contract

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACC. 120
 DEPT. LIBRARY

	2019/20	2020/21
GENERAL	209093	214953
COUNTY LIBRARY	54003	54003
CSLA	4525	4525
LOST/DAMAGE TRST	2233	2233
LITERACY PASSTHROUGH	50000	50000
CA-PUBLIC LIBRARY FUNDS	4393	4393
	324247	330107

SOURCE OF FUNDS:

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED FY 2019/2020 FY 2020/2021 BUDGET BUDGET		2019/20 FUND SUPPORT OTHER		2020/21 FUND SUPPORT OTHER	
		3556	6994	6274	6274	6274	6274
301.4001.120 SALARIES	29812	29812	29812	29812	29812	29812	29812
338.4001.120 SALARIES	42500	44000	49500	47000	49500	49500	49500
301.4004.120 PART TIME SALARIES	9237	9257	9257	9257	9257	9257	9257
338.4004.120 PART TIME SALARIES	11000	11147	13088	13088	13088	14666	14666
301.4006.120 PERS	1883	1883	1883	1883	1883	1883	1883
338.4006.120 PERS	3641	3641	3862	3862	3862	3860	3860
301.4007.120 HEALTH INSURANCE	4915	4915	4915	4915	4915	4915	4915
338.4007.120 HEALTH INSURANCE	4549	4549	4757	4757	4757	4757	4757
301.4008.120 FICA	353	353	2689	2689	2689	2689	2689
338.4008.120 FICA	4713	4525	4355	4355	4355	4573	4573
301.4009.120 WORKERS COMPENSATION	62	63	63	63	63	63	63
301.4014.120 LIFE INSURANCE	2000	2500	2500	2500	2500	2500	2500
301.4020.120 OFFICE EXPENSE	250	350	350	350	350	350	350
301.4021.120 POSTAGE	250	1000	1000	1000	1000	1000	1000
301.4030.120 SPECIAL DEPARTMENT	4525	4525	4525	4525	4525	4525	4525
352.4030.120 CSLA SPECIAL DEPT.	54912	54912	50000	50000	50000	50000	50000
359.4030.120 SPECIAL DEPARTMENT-LITERACY	2500	2500	2500	2500	2500	2500	2500
301.4071.120 TELEPHONE	13000	11000	13000	13000	13000	13000	13000
301.4080.120 P.G. & E.	200	1400	1400	1400	1400	1400	1400
301.4115.120 EQUIPMENT MAINTENANCE	72258	84000	90000	90000	90000	93000	93000
301.4130.120 CONTRACTUAL SERVICES	11742	11742	0	0	0	0	0
338.4130.120 CONTRACTUAL SERVICES	16330	13335	13335	13335	13335	13335	13335
301.4140.120 INSURANCE	0	75	75	75	75	75	75
301.4150.120 TRAINING & TRAVEL	0	100	100	100	100	100	100
301.4160.120 DUES & MEMBERSHIPS	1000	4000	4000	4000	4000	4000	4000
301.4933.120 PRINT MATERIAL	2233	2233	2233	2233	2233	2233	2233
202.4933.120 PRINT MATERIAL	5447	5447	5447	5447	5447	5447	5447
338.4933.120 PRINT MATERIAL	4393	4393	4393	4393	4393	4393	4393
345.4933.120 PRINT MATERIAL	307261	321213	324247	330107	209093	214953	214953
TOTAL							

	Contract 1 4800	annual personnel hours	FY 2019/2020	FY 2020/2021
LIBRARIAN				
LIBRARY TECHNICIAN				
PART-TIME LIBRARY CLERKS				
4004 SALARIES PART TIME (General and County Library Funding)				
PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)				
			56257	58757
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				
			2500	2500
4130 CONTRACTUAL SERVICES				
CONTRACT LIBRARY DIRECTOR SERVICES				
TECHNICAL SUPPORT FOR AUTOMATION				
HARDWARE AND SOFTWARE ,				
CATALOGING AND CIRCULATION				
SOFTWARE UPDATES				
			90000	93000

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

	2018-19	2019-20	2020-21
Bayliss-County Funding	\$ 10,000	\$ 10,000	\$ 10,000
EC-County Funding	\$ 11,317	\$ 11,317	\$ 11,317

Items of Note

Proposed budget reflects funding levels provided by the County in 2018-19.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS: ACC. 121
 COUNTY LIBRARY 2019/20 10000 2020/21 10000
 DEPT. BAYLISS LIBRARY

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED		2019/20		2020/21	
		FY 2018/2019	FY 2019/2020	FUND	FUND	FUND	FUND
		BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
338.4004.121 PART TIME SALARIES	4700	5500	5700	0	5700	0	5700
338.4008.121 FICA	360	421	436	0	436	0	436
338.4009.121 WORKERS COMPENSATION	241	241	241	0	241	0	241
338.4030.121 SPECIAL DEPARTMENT	250	838	623	0	623	0	623
338.4071.121 TELEPHONE	600	600	600	0	600	0	600
338.4080.121 P.G. & E.	2400	2400	2400	0	2400	0	2400
TOTAL	8551	10000	10000	0	10000	0	10000

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

CITY OF WILLOWS
PROPOSED BUDGET

FY 2019-20 PROPOSED
FY 2020-21 PROJECTED

SOURCE OF FUNDS: ACC. 122
COUNTY LIBRARY 2019/20 11317 2020/21 11317
DEPT. ELK CREEK LIBRARY

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED		2019/20		2020/21		2020/21	
		FY 2019/2020	FY 2020/2021	FUND	FUND	FUND	FUND	SUPPORT	SUPPORT
		BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
338.4004.122 PART TIME SALARIES	5448	4905	5916	0	5682	0	5916	0	5916
338.4008.122 FICA	359	375	453	0	435	0	453	0	453
338.4009.122 WORKERS COMPENSATION	111	111	241	0	241	0	241	0	241
338.4030.122 SPECIAL DEPARTMENT	250	3826	2607	0	2859	0	2607	0	2607
338.4071.122 TELEPHONE	700	900	900	0	900	0	900	0	900
338.4135.122 RENT	1200	1200	1200	0	1200	0	1200	0	1200
TOTAL	8068	11317	11317	0	11317	0	11317	0	11317

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

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-RECREATION

PG 2-31

	2018-19	2019-20	2020-21
General Fund	\$ 109,833	\$ 99,220	\$ 102,347
Jump Start	\$ 8,297	\$ 8,297	\$ 8,297
Recreation Reimbursable	\$ 21,157	\$ 22,626	\$ 22,626

Total \$ 139,287 \$ 130,143 \$ 133,270

Items of Note

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	\$ 99,220	\$ 102,347
JUMP START	\$ 8,297	\$ 8,297
REC REIMB	\$ 22,626	\$ 22,626
TOTAL	\$ 130,143	\$ 133,270

ACC. 130
 DEPT. RECREATION

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED		PROJECTED		2019/20			2020/21		
			FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND GENERAL	FUND SUPPORT	FUND OTHER	FUND GENERAL	FUND SUPPORT	FUND OTHER
301.4001.130 SALARY	48138	47880	49154	50336	49154	50336						
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480	5480	5480	5480						5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	4800	4800						4800
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500	11600	12500	12500	12500	12500						12500
301.4006.130 PERS	20323	20975	23774	25112	23774	25112						25112
301.4007.130 HEALTH INSURANCE	8153	22011	8777	8996	8777	8996						8996
239.4008.130 FICA-JUMP START	420	420	420	420	420	420						420
301.4008.130 FICA	4050	4581	4128	4218	4128	4218						4218
322.4008.130 FICA - REC. REIMB.	956	887	956	956	956	956						956
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547	547	547	547						547
301.4009.130 WORKERS COMPENSATION	3154	2980	2821	2962	2821	2962						2962
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720	720	720	720						720
301.4014.130 LIFE INSURANCE	62	63	63	63	63	63						63
322.4021.130 POSTAGE - REC. REIMB.	200	200	200	200	200	200						200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850	1850	1850	1850						1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7550	7500	8000	8000	8000	8000						8000
301.4071.130 TELEPHONE	750	1000	1000	1000	1000	1000						1000
301.4110.130 VEHICLE ALLOWANCE	150	2400	1200	1200	1200	1200						1200
322.4120.130 PROFESSIONAL SERVICES	150	250	250	250	250	250						250
301.4140.130 INSURANCE	2984	2773	3133	3290	3133	3290						3289.86
301.4150.130 TRAINING & TRAVEL	39	200	200	200	200	200						200
301.4160.130 DUES & MEMBERSHIPS	170	170	170	170	170	170						170
TOTAL	123146	139287	130143	133270	130143	133270	99220	30923	102347	30923	102347	30923

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

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

EXPLANATION OF ACCOUNTS

FY 2019/2020 FY 2020/2021

4004 SALARIES TEMP - RECREATION REIMBURSABLE 12500 12500
 INSTRUCTORS FOR PROGRAMS

4030 SPECIAL DEPARTMENTAL - REC. REIMB. 8000 8000
 FACILITIES USE REIMBURSEMENT, FLYERS
 PROGRAM EQUIPMENT, AWARDS, ETC.
 SOFTWARE MAINTENANCE

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-SWIMMING POOL

	2018-19	2019-20	2020-21
General Fund	\$ 37,102	\$ 38,627	\$ 39,824
Total	\$ 37,102	\$ 38,627	\$ 39,824

Items of Note

Increases in water and utility rates have led to the upward trend in expenditures.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2019/20	2020/21	ACC. 135		2019/20		2020/21		2020/21		
	38627	39824	DEPT.	SWIM POOL	FUND	SUPPORT	FUND	SUPPORT	FUND	SUPPORT	
GENERAL					GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER	
ACCT.# DESCRIPTION	ESTIMATED	FY 2018/2019	FY 2018/2019	PROPOSED	PROJECTED	2019/20	FUND	SUPPORT	2020/21	FUND	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	FY 2019/2020	FY 2020/2021	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
301.4004.135 TEMPORARY SALARIES	14277	15500	15500	16000	16000	15500					16000
301.4008.135 FICA	1092	1186	1186	1224	1224	1186					1224
301.4009.135 WORKERS COMPENSATION	565	542	542	1147	1147	542					1147
301.4020.135 OFFICE EXPENSE	50	200	200	200	200	200					200
301.4030.135 SPECIAL DEPARTMENTAL	4000	3600	4000	4000	4000	4000					4000
301.4050.135 CLOTHING	75	120	120	120	120	120					120
301.4060.135 ADVERTISING	600	375	500	500	500	500					500
301.4071.135 TELEPHONE	250	250	250	250	250	250					250
301.4080.135 P.G.& E.	5250	4700	4700	4700	4700	4700					4700
301.4081.135 WATER EXPENSE	4700	3500	4500	4500	4500	4500					4500
301.4100.135 BUILDING MAINTENANCE	2000	2500	2500	2500	2500	2500					2500
301.4115.135 EQUIPMENT MAINT.	400	2500	2500	2500	2500	2500					2500
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	100	100					100
301.4140.135 INSURANCE	1177	1079	1079	1133	1133	1079					1133
301.4150.135 TRAVEL AND TRAINING	890	650	650	650	650	650					650
301.5132.135 FIRST AID	0	300	300	300	300	300					300
TOTAL	35426	37102	38627	39824	39824	38627	0	39824	0	39824	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	2020/2021
4004 TEMPORARY LABOR CITY POOL	15500	16000
HEAD LIFEGUARD		
ASSIST. HEAD LIFEGUARD		
STAFF GUARDS		
SWIM LESSON INSTRUCTORS		
DAILY MAINTENANCE		
4030 SPECIAL DEPT. EXPENSE	4000	4000
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES		
CLEANING, SUPPLIES, TRASH BAGS		
4081 WATER FOR POOL, CLEAN DECK	4500	4500
POOL BUILDING ETC.		
4100 BUILDING MAINT.	2500	2500
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS		
RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL		
4120 PROFESSIONAL SERVICES	100	100
PREVIOUS CONTRACT POOL MAINTENANCE HAS		
REVERTED TO CITY STAFF		

CITY OF WILLOWS
PROPOSED BUDGET

FY 2019-20 PROPOSED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	358000	375678
GAS TAX	31329	31329
TOTAL	389329	407007

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

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED PROJECTED		2019/20		2020/21	
	FY 2018/2019		FY 2019/2020		FY 2020/2021		FY 2020/2021	
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	FUND SUPPORT OTHER	SUPPORT GENERAL	FUND SUPPORT OTHER
	149542	159954	151677	158252	151677	158252	158252	20541
301.4001.138 SALARIES	20541	20541	20541	20541				20541
301.4002.138 OVERTIME	2000	4000	4000	4000	4000	4000	4000	4000
301.4004.138 PART TIME SALARIES	12736	24255	28710	30690	28710	30690	30690	30690
301.4006.138 PERS	64885	66455	72554	79937	72554	79937	79937	79937
301.4006.138 PERS	1301	1301	1301	1301	1301	1301	1301	1301
301.4007.138 HEALTH INSURANCE	39020	44725	32057	32841	32057	32841	32841	32841
301.4007.138 HEALTH INSURANCE	5069	5069	5069	5069	5069	5069	5069	5069
301.4008.138 FICA	13085	14065	14003	14658	14003	14658	14658	14658
301.4008.138 FICA	1526	1526	1526	1526	1526	1526	1526	1526
301.4009.138 WORKERS COMPENSATION	6748	5671	6010	6311	6010	6311	6311	6311
301.4009.138 WORKERS COMPENSATION	2892	2892	2892	2892	2892	2892	2892	2892
301.4014.138 LIFE INSURANCE	185	189	189	189	189	189	189	189
301.4020.138 OFFICE EXPENSE	150	800	800	800	800	800	800	800
301.4030.138 SPECIAL DEPARTMENT	1400	1000	2000	2000	2000	2000	2000	2000
301.4040.138 SMALL TOOLS	250	1000	1000	1000	1000	1000	1000	1000
301.4050.138 CLOTHING	1000	2500	2500	2500	2500	2500	2500	2500
301.4051.138 PERSONAL SAFETY EQUIPMENT	2700	2000	2000	2000	2000	2000	2000	2000
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	1000	1000	1000	1000
301.4111.138 VEHICLE MAINTENANCE	6500	12000	12000	12000	12000	12000	12000	12000
301.4112.138 VEHICLE MAINTENANCE-TIRES	2250	2500	2500	2500	2500	2500	2500	2500
301.4113.138 FUEL	11000	11000	11000	11000	11000	11000	11000	11000
301.4115.138 EQUIPMENT MAINTENANCE	2750	4000	4000	4000	4000	4000	4000	4000
301.4120.138 PROFESSIONAL SERVICES	2000	2000	2000	2000	2000	2000	2000	2000
301.4134.138 TREE MAINTENANCE	1500	3500	3000	3000	3000	3000	3000	3000
301.4150.138 TRAVEL & TRAINING	502	500	500	500	500	500	500	500
301.4160.138 DUES AND MEMBERSHIPS	710	600	700	700	700	700	700	700
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400	2400	2400	2400
301.5436.138 GARAGE SUPPLIES	600	1300	1300	1300	1300	1300	1300	1300
301.5437.138 FIRST AID	0	100	100	100	100	100	100	100
TOTAL	355242	394843	389329	407007	358000	31329	375678	31329

PERSONNEL:
COMMUNITY SERVICES DIRECTOR 1
MAINTENANCE WORKER I 1
MAINTENANCE WORKER II 1
SEASONAL PARKS/PUBLIC WORKS 0.5

EXPLANATION OF SELECTED ACCOUNTS

FY 2019/2020 FY 2020/2021

4020 OFFICE EXPENSE	800	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES		
4160 DUES AND MEMBERSHIPS	600	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION, PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT		
4150 TRAVEL AND TRAINING	500	500
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING		

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 140
 DEPT: PARK MAINT.

SOURCE OF FUNDS:
 2019/20 2020/21
 GENERAL \$ 45,873 \$ 46,367

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		2019/20		2019/20		2020/21		2020/21	
	FY 2018/2019	FY 2018/2019	FY 2019/2020	PROJECTED	FUND	SUPPORT	FUND	SUPPORT	FUND	SUPPORT	FUND	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
301.4030.140 SPECIAL DEPARTMENTAL	10000	8000	10000	10000	10000		10000				10000	
301.4071.140 TELEPHONE	200	200	200	200	200		200				200	
301.4080.140 P.G.& E.	14000	13300	15000	15000	15000		15000				15000	
301.4081.140 WATER	6500	8000	8000	8000	8000		8000				8000	
301.4100.140 BUILDING MAINTENANCE	650	2000	2000	2000	2000		2000				2000	
301.4120.140 PROFESSIONAL SERVICES	500	500	500	500	500		500				500	
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288				288	
301.4140.140 INSURANCE	9414	8460	9885	10379	9884.7		9884.7				10379	
TOTAL	41552	40748	45873	46367	45873	0	45873	0	46367	0	46367	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT EXPENSE	10000	10000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION		
REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES		
REMOVAL OF RESTROOM AT JENSEN PARK AND REROUTE OF ELECTRICAL LINE		
4100 BUILDING MAINTENANCE	2000	2000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS,		
FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED		
4120 PROFESSIONAL SERVICES	500	500
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR,		
MINOR REPAIR		
4130 CONTRACT SERVICES	288	288
ALARM MONITORING		

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-MALL MAINTENANCE

	2018-19	2019-20	2020-21
General Fund	\$ 9,000	\$ 9,000	\$ 9,000
Mall Maintenance Fund	\$ 4,500		
Total	\$ 13,500	\$ 9,000	\$ 9,000

Items of Note:

Mall Maintenance Fund (Former RDA residual funds) used for processing sale of a portion of the mall property.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 145
 DEPT: MALL MAINT.

SOURCE OF FUNDS:	2019/20	2020/21
GENERAL	9000	9000
MALL MAINT.	0	0

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20		2019/20		2020/21	
					FUND GENERAL	SUPPORT OTHER	FUND GENERAL	SUPPORT OTHER	FUND GENERAL	SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	231	1000	1000	1000	1000					
301.4080.145 P.G.&E.	1200	2000	2000	2000	2000					
301.4081.145 WATER	4500	6000	6000	6000	6000					
331.4120.145 PROFESSIONAL SVC.-MALL MAINT FUND	4586	4500	0	0	0					
TOTAL	10517	13500	9000	9000	9000	9000	9000	9000	9000	0

EXPLANATION OF ACCOUNTS

EXPLANATION OF ACCOUNTS	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT EXPENSE		
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION	1000	1000
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.		

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG 2-44

	2018-19	2019-20	2020-21
General Fund	\$ 2,500	\$ 2,500	\$ 2,500
Total	\$ 2,500	\$ 2,500	\$ 2,500

Items of Note:

No significant changes noted.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

ACCT: 146
 DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:	2019/20	2020/21
GENERAL	2500	2500
ACCT.# DESCRIPTION		
301.4081.146 WATER		
301.4100.146 BUILDING MAINTENANCE		

ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20		2019/20		2020/21		2020/21	
				FUND GENERAL	FUND SUPPORT	FUND GENERAL	FUND SUPPORT	FUND GENERAL	FUND SUPPORT	FUND GENERAL	FUND SUPPORT
1350	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500
350	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
1700	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500
TOTAL				0	0	0	0	0	0	0	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
 MINOR REPAIRS

FY 2019/2020 1000
 FY 2020/2021 1000

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-FIRE DEPARTMENT

	2018-19	2019-20	2020-21
General Fund	\$ 803,435	\$ 897,390	\$ 903,225
Total	\$ 803,435	\$ 897,390	\$ 903,225

Items of Note:

Increase in annual PERS unfunded liability payment (\$25K)

Addition of contract dispatch service (\$40K)

Employee change from opt out to family coverage-health (\$17K)

Equipping engines with medical supplies (\$5K)

PERSONNEL:
 CHIEF 1
 ENGINEER/FIREFIGHTERS 3
 CODE ENFORCEMENT OFFICER 1

FY 2019/2020 FY 2020/2021

EXPLANATION OF ACCOUNTS

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	11,500	9,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,500	4,500

CITY OF WILLOWS
 2019-20 PROPOSED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-STREET AND L&L DISTRICTS

	2018-19	2019-20	2020-21
General Fund	\$ 49,867	\$ 52,821	\$ 54,112
Gas Tax	\$ 80,651	\$ 80,651	\$ 80,651
L&L-Zone A	\$ 7,151	\$ 7,151	\$ 7,151
L&L-Zone B	\$ 4,161	\$ 4,161	\$ 4,161
Total	\$ 141,830	\$ 144,784	\$ 146,075

Items of Note:

No major changes to this department.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

	2019/20	2020/21
GENERAL	52,821	54,112
GT 2105	33,000	33,000
GT 2106	23,929	23,929
GT 2107	23,722	23,722
L&L ZONE A	7,151	7,151
L&L ZONE B	4,161	4,161
	144,784	146,075

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		PROPOSED PROJECTED		2019/20			2020/21		
	FY 2018/2019	FY 2018/2019	FY 2019/2020	FY 2020/2021	FUND	SUPPORT	OTHER	FUND	SUPPORT	OTHER
301.4030.160 SPECIAL DEPARTMENTAL	750	6,000	6,000	6,000	6,000			6,000		
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	5,001	5,001	5,001			5,001			5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,161	4,161			4,161			4,161
301.4071.160 TELEPHONE	1,650	1,500	1,500	1,500	1,500			1,500		
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	9,800	11,000	11,000	11,000	11,000			11,000		
301.4081.160 WATER EXPENSE	1,650	1,500	1,500	1,500	1,500			1,500		
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	3,000	3,000	3,000	3,000			3,000			3,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929	23,929			23,929			23,929
316.4082.160 STREET LIGHTING	21,222	21,222	21,222	21,222			21,222			21,222
301.4100.160 BUILDING MAINTENANCE	1,772	1,000	1,000	1,000	1,000			1,000		
301.4120.160 PROFESSIONAL SERVICES	550	2,000	2,000	2,000	2,000			2,000		
301.4140.160 INSURANCE	24,591	22,867	25,821	27,112	25,821			27,112		
314.5431.160 GAS TAX-STREET MAINTENANCE	6,000	30,000	30,000	30,000			30,000			30,000
301.5439.160 ALLEY MAINTENANCE	900	4,000	4,000	4,000	4,000			4,000		
316.5438.160 GAS TAX TRAFFIC SIGNALS	200	2,500	2,500	2,500			2,500			2,500
TOTAL	107,326	141,830	144,784	146,075	52,821		91,963	54,112		91,963

FY 2019/2020 FY 2020/2021
 49,001 49,001

4082 STREET LIGHTING
 GAS TAX FUNDING FOR STREET LIGHTING AND
 LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS

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

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

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

CITY OF WILLOWS
2019-20 PROPOSED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-STORM DRAINS

	2018-19	2019-20	2020-21
General Fund	\$ 8,002	\$ 7,824	\$ 7,953
Total	\$ 8,002	\$ 7,824	\$ 7,953

Items of Note:

No significant changes.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2019-20 PROPOSED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

2019/20	2020/21
7,824	7,953

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	PROPOSED PROJECTED		2019/20		2020/21	
		FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	2,000	3,000	2,500	2,500	2,500	2,500	
301.4080.170 PG&E	1,100	1,000	1,200	1,200	1,200	1,200	
301.4115.170 EQUIPMENT MAINTENANCE	200	800	800	800	800	800	
301.4120.170 PROFESSIONAL SERVICES	-	1,000	750	750	750	750	
301.4140.170 INSURANCE	2,451	2,202	2,574	2,574	2,574	2,703	
TOTAL	5,751	8,002	7,824	7,824	7,824	7,953	0

FY 2018/2019 FY 2019/2020

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

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

2,500

2,500

2,500

750

750

750

**SPECIAL
PROJECTS
SECTION 3**

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 ADOPTED
 FY 2020-21 PROJECTED

ACC: 216
 DEPT: CDBG PI
 ACTIVITIES

SOURCE OF FUNDS:	2019/20	2020/21
347 HOME Program Income	3100	3100
346 Program Income	1000	1000
	4100	4100

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED		PROJECTED		2019/20		2020/21	
	FY 2018/2019	FY 2018/2019 BUDGET	FY 2019/2020 BUDGET	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2020/2021 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	2000	3100	3100	3100	3100	3100	3100	3100	3100
346.4030.216 Special Department	540	1000	1000	1000	1000	1000	1000	1000	1000	1000
TOTAL	3640	3000	4100	4100	4100	4100	0	4100	4100	4100

2019/20 2020/21

HOME PI- Ongoing support for Senior Housing Grant-post grant item:

Program Income-Loan processing support and training

3100	3100
1000	1000

**CAPITAL
OUTLAY**

SECTION 4

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:

GENERAL	2019/20	2020/21
FIRE-DIF	90000	90000

ACC: 400
 CAPITAL OUTLAY
 FURNITURE, FIXTURES AND EQUIPMENT

	ESTIMATED		PROPOSED		PROJECTED		2019/20		2020/21	
	FY 2018/2019	FY 2018/2019	FY 2019/2020	FY 2020/2021	FUND	FUND	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER	GENERAL	OTHER
301.7168.400	58536	60000	30000	30000	30000		30000		30000	
301.7234.400	9964	10000	10000	10000	10000		10000		10000	
301.7241.400	24000	50000	0	0	0		0		0	
356.7241.400	0	0	50000	50000					50000	
Total Furniture, Fixtures and Equipment	92500	120000	90000	90000	40000		40000		40000	

	2019/20	2020/21
Public Works Equipment- \$30,000 placeholder for capital equipment replacement funding	\$ 30,000	\$ 30,000

Fire Equipment-Fire Chief will determine whether to proceed with lease/purchase of a new piece of equipment \$ 50,000 \$ 50,000

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2019-20 PROPOSED
 FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2019/20	2020/21
RSTP	75383	75383
Gas Tax 2103	53107	53107
SB 1	108290	108290
TOTAL	236780	236780

ACC: 400
 CAPITAL OUTLAY

	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20			2020/21			
					FUND GENERAL	FUND SUPPORT	FUND OTHER	FUND GENERAL	FUND SUPPORT	FUND OTHER	
306.7256.400 Street/Sidewalk Reconstruction SB 1	140410	140410	108290	108290		108290					
310.7256.400 Street Reconstruction and Resurface	86720	86720	75383	75383		75383					108290
372.7256.400 Street Reconstruction and Resurface	0	50000	53107	53107		53107					75383
Total Infrastructure	227130	277130	236780	236780		236780					236780

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

**ENTERPRISE
ACTIVITY**

SECTION 5

CITY OF WILLOWS
 2019/20 PROPOSED BUDGET
 2020/2021 PROJECTED BUDGET
 SEWER MAINTENANCE-PERSONNEL

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	PROPOSED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20		2020/21	
					FUND SUPPORT SEWER	FUND SUPPORT SEWER	FUND SUPPORT SEWER	FUND SUPPORT SEWER
318.4001.180 SALARIES	189202	189202	178386	184910	178386	184910	184910	
318.4002.180 OVERTIME	14450	16000	16000	16000	16000	16000	16000	
318.4006.180 PERS	72850	76573	81061	89086	81061	89086	89086	
318.4007.180 HEALTH INSURANCE	72964	74589	71223	73004	71223	73004	73004	
318.4008.180 FICA	15698	15698	14871	15370	14871	15370	15370	
318.4009.180 WORKERS COMPENSATION	11431	10981	10568	11096	10568	11096	11096	
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400	400	
318.4014.180 LIFE INSURANCE	211	252	252	252	252	252	252	
TOTAL SALARIES AND BENEFITS	376806	383695	372761	390118	372761	390118	390118	

PERSONNEL:

- SUPERVISOR 1
- MAINTENANCE II 1
- MAINTENANCE I 2

CITY OF WILLOWS
 2019/20 PROPOSED BUDGET
 2020/2021 PROJECTED BUDGET
 SEWER MAINTENANCE-OPERATIONS

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED		PROJECTED		2019/20		2020/21	
	FY 2018/2019	FY 2018/2019	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2020/2021	FUND	SUPPORT	FUND	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	SEWER	SEWER	SEWER	SEWER
318.4020.180 OFFICE EXPENSE	200	600	600	600	600	600	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	2,750	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
318.4040.180 SMALL TOOLS	100	600	600	600	600	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	3,500	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	100	950	100	100	100	100	100	100	100	100
318.4080.180 PG&E	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
318.4100.180 BUILDING MAINT.	250	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
318.4111.180 VEHICLE MAINT.	2,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	13,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	2,500	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	41,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
318.4130.180 CONTRACTUAL SERVICES	650,633	641,000	641,000	663,646	676,919	676,919	663,646	663,646	676,919	676,919
318.4140.180 INSURANCE	25,158	24,381	24,381	24,381	25,600	25,600	24,381	24,381	25,600	25,600
318.4150.180 TRAVEL & MEETINGS	-	300	300	300	300	300	300	300	300	300
318.4160.180 DUES AND MEMBERSHIPS	1,625	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
318.4170.180 TRAINING	-	300	300	300	300	300	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	-	250	250	250	250	250	250	250	250	250
318.5631.180 DISCHARGE PERMIT	7,481	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
318.5632.180 GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234	77,234	77,234	77,234	77,234	77,234	77,234
TOTAL	999,531	1,039,915	1,041,711	1,041,711	1,056,203	1,056,203	1,041,711	1,041,711	1,056,203	1,056,203

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	4,500
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	2,500
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	25,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES RATE STUDY	
4130 CONTRACTUAL SERVICES	663,646
INFRASTRUCTURE CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
2019/20 PROPOSED BUDGET
2020/2021 PROJECTED BUDGET
SEWER MAINTENANCE
CAPITAL OUTLAY

DESCRIPTION	PROPOSED 2019-20 BUDGET	PROJECTION 2020-2021 BUDGET
321.7210.400 Sewer Line Replacement/Sewer Capital Projects (South Willows Infrastructure Carryover for 2019-2020)	141,600	200,000
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	351,889	352,083
TOTAL CAPITAL AND DEBT SERVICE	493,489	552,083

CITY OF WILLOWS
 2019/20 PROPOSED BUDGET
 2020/2021 PROJECTED BUDGET

WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

	Beginning Balance	Revenue	Expenditures	Ending Balance
2019-20	6000	7500	7692	5808
2020-21	6308	7500	7692	6116

Enterprise Expenditures

Enterprise Funding

Special Department Expense	2000
PG & E	2300
Maintenance	1500
Professional Svc.	1000
Insurance	92
State Fees	800
Total	7692

Commercial Water Service 7000

**CARRYOVER
ACTIVITY**

SECTION 6

CITY OF WILLOWS
 2019-2020 PROPOSED BUDGET
 CARRYOVER PROJECTS

PG 6-1

Project	Fund Source	Fund Number	Budget	Estimated Expenditure	Carryover
South Willows Infrastructure Improvements	EDA	329	\$ 3,717,954	\$ 1,239,194	\$ 2,478,760
	Storm Drain-DIF	360	\$ 300,000	\$ 99,990	\$ 200,010
	Developer Contribution	327	\$ 936,873	\$ 312,260	\$ 624,613
	CDBG-OTC	326	\$ 850,000	\$ 283,305	\$ 566,695
	Sewer Enterprise	321	\$ 235,715	\$ 94,115	\$ 141,600
	Total		\$ 6,040,542	\$ 2,028,864	\$ 4,011,678

Please note that the sewer enterprise portion is also noted in section 5 of the budget document.

**ITEMS FOR
COUNCIL
CONSIDERATION**

SECTION 7

Schedule of Requested Additional Expenditures
2019-20 Proposed Budget

Amount	Funding Source
\$ 40,000	General

Civic Center/City Hall Building-Facia, Gutter, Downspout Replacement

Dry rot Repair, and Painting

These repairs to the civic center building have been a number of years in need. Dry rot and roof water flow continue to create further deterioration of the building structure. This repair/remodel will continue to become more expensive the longer that it is delayed.

Replacement of Finance/Accounting/HR Software

\$ 40,000	General
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The City has utilized the same accounting software since the mid 1990's. This DOS based system does not provide robust reporting or search capabilities. Further it does not break into modules, allowing department heads to view their departmental level financial information in real time.

In addition, this software is not compatible with Windows 10. Our IT provider, Matson and Isom must work with the software provider every 30 days to provide a patch to keep the system accessible.

Jane will be retiring in the next 2+ years, and she has volunteered to participate in the changeover, work out transitional issues, and create familiarity to train her successor.

AGENDA ITEM

TO: Wayne Peabody, Interim City Manager
FROM: Tim Sailsbery, Administrative Services Director
SUBJECT: Auto Allowance-Recreation Coordinator

RECOMMENDATION

By Motion, Approve a \$100 Per Month Auto Allowance for the Recreation Coordinator, Effective 7/1/19.

SITUATION (or BACKGROUND):

Under the previous Recreation Department organization, the Recreation Director received a monthly auto allowance of \$200. With the Recreation Director's retirement, this process ended, but the budget for auto reimbursement remained at \$2,400 per year to cover mileage reimbursement for the Recreation Coordinator.

The Community Services Director has reviewed the situation and has deemed that \$1,200 per year is a more appropriate amount. Further, he has requested that we return to an auto allowance (\$100 per month in this case) rather than direct reimbursement of mileage. I concur with this, as it will make the process more efficient, and it will remain the Recreation Coordinator's responsibility to track her mileage for her own purposes.

Please note that this is not new, additional funding. In fact, the proposed budget reduces the auto allowance funds in the Recreation Department from \$2,400 to \$1,200 per year.

FINANCIAL CONSIDERATIONS:

Reduction in General Fund-Auto Allowance for the Recreation Department from \$2,400 to \$1,200 for 2019-20.

NOTIFICATION

N/A

ALTERNATE ACTIONS

1. Table Consideration of this item for a future meeting
2. Reject the establishment of a monthly auto allowance

RECOMMENDATION

May 28, 2019

By Motion, Approve a \$100 Per Month Auto Allowance for the Recreation Coordinator,
Effective 7/1/19.

Respectfully submitted,

/s/ Tim Sailsbery

Tim Sailsbery
Administrative Services Director
