

CITY OF WILLOWS

2012/13

ADOPTED BUDGET

**CITY OF WILLOWS
2012-2013 ADOPTED BUDGET
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2012/2013 BUDGET ANALYSIS AND SUMMARY

The adopted 2012/13 budget, as presented, contains a General Fund deficit of \$203.9K, based on projected revenues of \$3.212MM and appropriated expenditures of \$3.416MM. The projected deficit may be offset via a combination of General Fund reserves along with cost savings and/or revenue measures that may be implemented during the year. General Fund reserves are projected to be approximately \$1.12MM at the start of 2012/13. Assumptions utilized in developing the budget include the following:

- Overall operations are anticipated to remain at or near current levels
- Wage deferrals, ranging from 3% to 15% for WEA (Public Works and Library Technician) WPSA (Police and Fire) and the Police Chief, are ended effective 6/30/12, with said increases being implemented on 7/1/12.
- Employees subject to 5% or 10% furloughs at the close of 2011/12 will remain on furlough status in 2012/13 by voluntary agreement with said staff.

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- Exclusive of wage adjustments noted above, PERS and health insurance costs are estimated to increase approximately 3% and 5%, respectively.
- End of Grant Funding for Police Position- The CHRP grant, utilized to fund a Police Officer position, ends in early 2012/13. Approximately \$34K in grant funding will be utilized in 2012/13 vs. \$85K in 2011/12. The difference is absorbed by the General Fund, and the position is to remain funded for a minimum of one full budget cycle beyond grant expiration.
- Election Costs- Although decisions have not been made regarding either a Sales Tax or Transient Occupancy Tax measure, an \$18K place-mark is included for potential election related costs. In addition \$5K is included in the General Office budget for election costs pertaining to the City Council election cycle.
- Workers Compensation Insurance- The City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce workers compensation premiums over the past three years. In 2011/12, the dividends were enough to cover approximately 73% of premium costs. For 2012/13 the dividends remain substantial, but are set to cover about 64% of premiums. The result is an increased expenditure of approximately \$10K.

Projections for the close of 2011-12 continue to improve from original and mid-year projections (see pg. 1-3). The latest projections note that the deficit is estimated at \$19K for the year. Revenue numbers do play a portion of the role in the improved status. In addition, sound Council direction to staff resulted in the continued the practices of fiscal restraint where possible. Also, personnel costs associated with vacancy periods and staff replacements at lower initial personnel costs that departed staff have contributed to the status of General Fund activity for 2011/12.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), Capital (Section 4) and Carryovers (Section 6). 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, with the exception that the City will commence with the process of implementing diesel engine emission upgrades on Enterprise motor assets. \$40,000 in vehicle repair cost has been requested to commence with this process. Non Enterprise assets will also be subject to these requirements, but funding requests will take place in future budget cycles.

Advanced work began during 2011/12 pertaining to the possibility of changes that may be required to discharge processes in the plant. Studies will continue on this front, however, the outcome of these and potential plant upgrade requirements remain unknown. Staff will maintain communication with Council regarding these issues.

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
2012-2013 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

PG 1-1

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS
CITY COUNCIL	33468	33468	
CITY ATTORNEY	12000	12000	
CITY MANAGER	167642	167642	
FINANCE DEPARTMENT	170765	168765	2000
PLANNING	30000	30000	
GENERAL OFFICE	139405	139405	
COMMUNITY ACTIVITIES	36448		36448
CIVIC CENTER MAINT. BUILDING	27778	27778	
	93144	93144	
POLICE DEPARTMENT	1462278	1314095	148183
ENGINEERING	17000	15000	2000
LIBRARY	207001	153564	53437
LIBRARY-BAYLISS	6540		6540
LIBRARY-ELK CREEK	8665		8665
RECREATION	116899	87273	29626
SWIMMING POOL	37145	37145	
PARKS & PUBLIC WORKS-GENERAL	347340	314520	32820
PARKS DIVISION	35359	31859	3500
MALL DIVISION	8400	8400	
MUSEUM DIVISION	2250	2250	
FIRE DEPARTMENT	677378	675378	2000
PUBLIC WORKS/STREETS DIVISION	134738	39027	95711
STORM DRAINS DIVISION	7705	7705	
TOTAL O & M EXPEND.	3779348	3358418	420930
SPECIAL PROJECTS			
CDBG PROGRAM INCOME ACTIVITIES	81500		81500
TOTAL SPECIAL PROJECTS	81500		81500
CAPITAL			
INFORMATION TECHNOLOGY	5000	5000	
PARKS/PUBLIC WORKS	46000		46000
FIRE	52603	52603	
TOTAL CAPITAL	103603	57603	46000
TOTAL EXPENDITURES	3964451	3416021	548430
ESTIMATED REVENUES	3760616	3212186	548430
ESTIMATED DEFICIT	-203835	-203835	0
Projected General Fund Reserve @7/1/12		1120886	
Estimated General Fund Reserve 6/30/13		917051	

Revenues:	2011/12 Projection	2012/13 Projection	
PROPERTY TAX	\$ 710,000	\$ 710,000	
PG&E FRANCHISE	\$ 56,713	\$ 44,000	1
WATER FRANCHISE	\$ 29,000	\$ 29,000	
CABLE TV FRANCHISE	\$ 25,000	\$ 25,000	
GARBAGE FRANCHISE	\$ 52,500	\$ 52,500	
SALES TAX	\$ 1,126,500	\$ 1,190,000	2
TRANSFER TAX	\$ 5,000	\$ 5,000	
OCCUPANCY TAX	\$ 400,000	\$ 360,000	3
BUSINESS LICENSE	\$ 22,500	\$ 22,500	
BUILDING PERMITS	\$ 32,500	\$ 32,500	
ENCROACHMENT PERMITS	\$ 11,000	\$ 11,000	
FINES & FORFEITURES	\$ 30,000	\$ 30,000	
GENERAL INTEREST	\$ 25,000	\$ 25,000	
RENTAL OF PROPERTY	\$ 15,000	\$ 15,000	
MOTOR VEHICLE IN LIEU	\$ 473,000	\$ 475,000	
PLANNING FEES	\$ 6,200	\$ 5,000	
PLAN CHECK FEES	\$ 12,500	\$ 12,500	
FIRE DEPARTMENT FEES	\$ 35,000	\$ 35,000	
POLICE REPORTS	\$ 2,000	\$ 2,000	
SEWER ADMIN FEE	\$ 68,935	\$ 75,000	4
OTHER REV & FUNDS	\$ 5,000	\$ 5,000	
WEED ABATEMENT	\$ 10,000	\$ 10,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000	
SWIM POOL RECEIPTS	\$ 27,000	\$ 20,000	
PARK PERMITS	\$ 1,250	\$ 1,250	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	
BOOKING FEES	\$ 1,500	\$ 1,500	
TOTAL GENERAL REVENUES	\$ 3,201,534	\$ 3,212,186	

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

City of Willows
Estimated Schedule of General Fund Activity
FY 2011-2012

PG 1-3

Estimated 2011/2012 General Fund Revenue \$ 3,201,534

Estimated General Fund Expenditures

City Council	\$ 33,252
City Attorney	\$ 10,500
City Manager	\$ 163,960
Finance	\$ 172,112
Planning	\$ 30,350
General Office	\$ 140,452
Civic Center	\$ 27,051
Building	\$ 92,216
Police	\$ 1,119,292
Engineering	\$ 5,000
Library	\$ 156,764
Recreation	\$ 89,801
Swimming Pool	\$ 26,843
Public Works-Dept. Wide	\$ 362,841
Parks	\$ 27,569
Mall Maintenance	\$ 7,750
Museum Maintenance	\$ 1,100
Fire	\$ 636,151
Public Works-Streets	\$ 36,702
Storm Drains	\$ 7,744
Capital Outlay	\$ 72,593

Estimated 2011/2012 General Fund Expenditures \$ 3,220,043

Estimated 2011/2012 Deficit \$ (18,509)

General Fund Balance 07/01/11-Unreserved	\$ 934,395
General Fund Balance 07/01/11-Reserved	\$ 200,000
General Fund Balance 07/01/11-Capital	\$ 5,000

General Fund Balance \$ 1,139,395

Estimated Fund Balance 6/30/12 \$ 1,120,886

**OPERATIONS &
MAINTENANCE**

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

2012/2013 Budget	\$	33,468
2011/2012 Budget	\$	33,252
Net Change	\$	216

	2012/2013	2011/2012	Net Change
General Fund	\$ 33,468	\$ 33,252	\$ 216

No major changes from 2011/12.

SOURCE OF FUNDS:
GENERAL 33468

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED	FY 2011/2012	ADOPTED	FUND	FUND
	FY 2011/2012	FY 2011/2012	FY 2012/2013	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4004.010 SALARIES	7830	8100	8100	8100	
301.4008.010 FICA	600	620	620	620	
301.4009.010 WORKERS COMPENSATION	141	172	197	197	
301.4030.010 SPECIAL DEPARTMENTAL	19100	19100	19100	19100	
301.4140.010 INSURANCE	644	657	651	651	
301.4150.010 TRAVEL & MEETINGS	365	600	300	300	
301.4160.010 DUES	4543	4003	4500	4500	
TOTAL	33223	33252	33468	33468	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	19100
BALLOT MEASURE RELATED EXPENDITURES	
PLAQUES, AWARDS, ETC.	
4140 INSURANCE	651
FIRE, THEFT, LIABILITY	
4150 TRAVEL, CONFERENCES & MEETINGS	300
LEAGUE ANNUAL CONFERENCE	
LABOR RELATIONS/MISC. MEETINGS	
ECONOMIC DEVELOPMENT CONFERENCE	
4160 DUES & MEMBERSHIPS	4500
NORTHERN DIVISION-LEAGUE OF CA CITIES	

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-CITY ATTORNEY

PG. 2-3

2012/2013 Budget	\$ 12,000
2011/2012 Budget	\$ 12,000
Net Change	<u>\$ -</u>

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 12,000	\$ 12,000	\$ -

No major changes from 2011/12.

CITY OF WILLOWS
2012-2013 BUDGET

PG. 2-4

SOURCE OF FUNDS:
GENERAL 12000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED	FY 2011/2012	ADOPTED	FUND	FUND
	FY 2011/2012	BUDGET	FY 2012/2013	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
301.4120.020 PROFESSIONAL SERVICES	10500	12000	12000	12000	
TOTAL	10500	12000	12000	12000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

12000

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

2012/2013 Budget	\$ 167,642
2011/2012 Budget	<u>\$ 165,068</u>
Net Change	\$ 2,574

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 167,642	\$ 165,068	\$ 2,574

Increase in PERS actuarial cost and health insurance.

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-6

SOURCE OF FUNDS:
GENERAL 167642

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED	FY 2011/2012	ADOPTED	FUND	FUND
	EXPENDITURES	BUDGET	FY 2012/2013	SUPPORT	SUPPORT
			BUDGET	GENERAL	OTHER
301.4001.030 SALARIES	94545	93839	93839	93839	
301.4006.030 PERS	22897	24816	25799	25799	
301.4007.030 HEALTH INSURANCE	29918	29335	30460	30460	
301.4008.030 FICA	7748	7546	7546	7546	
301.4009.030 WORKERS COMPENSATION	1277	1319	1785	1785	
301.4014.030 LIFE INSURANCE	62	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	160	500	500	500	
301.4071.030 TELEPHONE	3	50	50	50	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	3600	
301.4120.030 PROFESSIONAL SERVICES	3750	4000	4000	4000	
301.4150.030 TRAINING & TRAVEL	0	0	0	0	
TOTAL	163960	165068	167642	167642	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
 2012-2013 BUDGET
 SUMMARY-FINANCE

PG. 2-7

2012/2013 Budget	\$ 170,765
2011/2012 Budget	<u>\$ 173,240</u>
Net Change	\$ (2,475)

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 168,765	\$ 171,240	\$ (2,475)
Mendocino Gateway	\$ 2,000	\$ 2,000	\$ -

Reduction in salary and benefits-New employee (5K)

Increased rates for professional services 2K

SOURCE OF FUNDS:
GENERAL 168765
Mendo Gateway 2000
170765

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED	FY 2011/2012	ADOPTED	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.050 SALARIES	104197	103953	98956	98956	
301.4004.050 TEMP WAGES	586	2500	2500	2500	
301.4006.050 PERS	25440	27311	27106	27106	
301.4007.050 HEALTH INSURANCE	10755	11461	11585	11585	
301.4008.050 FICA	8930	8514	8574	8574	
301.4009.050 WORKERS COMPENSATION	1480	1527	2068	2068	
301.4014.050 LIFE INSURANCE	124	124	126	126	
301.4110.050 VEH. ALLOWANCE	2500	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	100	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	16000	13000	15000	15000	
331.4130.050 CONTRACTUAL SERVICES	2000	2000	2000		2000
TOTAL	172112	173240	170765	168765	2000

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR 1
FINANCE CLERK 1

EXPLANATION OF ACCOUNTS

PG. 2-9

4110	VEHICLE ALLOWANCE REIMB. FOR USAGE OF PERSONAL VEHICLE FOR DEPARTMENT STAFF	2600
4115	EQUIPMENT MAINTENANCE TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	250
4130	CONTRACTUAL SERVICES COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT BANK FEES	15000

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-PLANNING

PG. 2-10

2012/2013 Budget	\$ 30,000
2011/2012 Budget	<u>\$ 30,000</u>
Net Change	\$ -

	<u>2012/13</u>	<u>2011/12</u>	<u>Net Change</u>
General Fund	\$ 30,000	\$ 30,000	\$ -

No major changes from 2011/12.

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:
GENERAL 30000

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	FY 2011/2012	ADOPTED	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4021.060 POSTAGE	150	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	900	600	600	600	
301.4060.060 ADVERTISING	300	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	29000	28000	28000	28000	
301.4150.060 TRAVEL & MEETINGS	0	500	500	500	
TOTAL	30350	30000	30000	30000	0

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	28000
Portion not chargeable to developer	
4150 TRAVEL & MEETINGS	500
Planning Commission travel and training	

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

2012/2013 Budget	\$ 139,405
2011/2012 Budget	<u>\$ 144,202</u>
Net Change	\$ (4,797)

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 139,405	\$ 144,202	\$ (4,797)

Changes from 2011/12

Temporary employment costs decreased by \$10K

Increase by \$5K associated with election costs for City Council
seats

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-13

SOURCE OF FUNDS:
GENERAL 139405

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	FY 2010/2011 EXPENDITURES	FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.070 SALARIES	38098	38098	38098	38098	
301.4004.070 SALARIES-TEMP	12813	10000	0	0	
301.4006.070 PERS	9408	10008	10408	10408	
301.4007.070 HEALTH INSURANCE	21783	21783	22617	22617	
301.4008.070 FICA	2914	3679	2914	2914	
301.4009.070 WORKERS COMPENSATION	664	687	930	930	
301.4013.070 UNEMPLOYMENT	0	600	600	600	
301.4014.070 LIFE INSURANCE	62	63	63	63	
301.4020.070 OFFICE EXPENSE	4000	5000	5000	5000	
301.4021.070 POSTAGE EXPENSE	3000	3000	3000	3000	
301.4022.070 COPIER SUPPLIES	250	500	500	500	
301.4060.070 ADVERTISING	1600	1000	1500	1500	
301.4071.070 TELEPHONE	4500	6000	5000	5000	
301.4110.070 VEH. ALLOWANCE	250	300	300	300	
301.4115.070 EQUIPMENT MAINTENANCE	2500	4800	4800	4800	
301.4120.070 PROFESSIONAL SERVICES	32500	32500	37500	37500	
301.4140.070 INSURANCE	6110	6224	6175	6175	
301.4150.070 TRAVEL AND TRAINING	0	0	0	0	
TOTAL	140452	144242	139405	139405	

PERSONNEL:
ADMINISTRATIVE SECRETARY

EXPLANATION OF ACCOUNTS

PG 2-14

4020 OFFICE SUPPLIES	5000
LETTERHEAD, FORMS, COMPUTER SUPPLIES	
MISC. OFFICE SUPPLIES, RECORD BOOKS	
SCANNER	
4021 POSTAGE	3000
GENERAL OFFICE POSTAGE	
4022 COPIER SUPPLIES	500
COPY PAPER	
4060 ADVERTISING	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	
4071 TELEPHONE	5000
TELEPHONE IN GENERAL OFFICE AREA	
4110 VEHICLE ALLOW.	300
MILEAGE REIMB. PERSONAL VEHICLE	
4115 EQUIPMENT MAINTENANCE	4800
ELECTRONIC OFFICE EQUIPMENT	
4120 PROFESSIONAL SERVICES	37500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
CITY COUNCIL ELECTION COSTS	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	6175

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

2012/2013 Budget	\$	36,448
2011/2012 Budget	\$	45,948
Net Change	\$	(9,500)

	2012/13	2011/12	Net Change
Community Discretionary	\$ 4,000	\$ 15,000	\$ (11,000)
Economic Development	\$ 32,448	\$ 30,948	\$ 1,500
Total	\$ 36,448	\$ 45,948	\$ (9,500)

Changes from 2011/12:

Community Discretionary-Remodel activity at 139 N. Lassen completed in 11-12. Amount budgeted reduced by \$11K

ED-3Core contribution increased by \$1.5K

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-16

SOURCE OF FUNDS:

COMMUNITY 4000
ECONOMIC DEV. 32448

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	FY 2011/2012	FY 2011/2012	FY 2012/2013	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
330.4030.075 SPECIAL DEPARTMENT	12500	15000	4000		4000
333.5733.075 LAFCO	7448	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	2000	10000	10000		10000
333.5735.075 TRI-COUNTY ECON. DEVELOPMENT	3500	3500	5000		5000
333.5760.075 COMMUNITY PROMOTION	8000	10000	10000		10000
TOTAL	33448	45948	36448	0	36448

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND REMODEL OF 145 N. LASSEN	4000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	7448
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000
5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION	5000
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$4K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$5K)	10000

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

2012/2013 Budget	\$ 27,778
2011/2012 Budget	\$ 27,735
Net Change	<u>\$ 43</u>

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 27,778	\$ 27,735	\$ 43

No significant changes from the 2011/12 budget.

CITY OF WILLOWS
2012-2013 BUDGET

PG. 2-18

SOURCE OF FUNDS:
GENERAL - 27778

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
		FY 2011/2012 EXPENDITURES	FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.080	PART TIME SALARY	7300	7800	7800	7800	
301.4008.080	FICA	558	597	597	597	
301.4009.080	WORKERS COMPENSATION	118	123	166	166	
301.4030.080	SPECIAL DEPARTMENTAL	750	750	750	750	
301.4040.080	SMALL TOOLS	125	200	200	200	
301.4080.080	P.G. & E.	10800	10000	10000	10000	
301.4081.080	WATER EXPENSE	2400	2665	2665	2665	
301.4100.080	BUILDING MAINTENANCE	5000	5600	5600	5600	
TOTAL		27051	27735	27778	27778	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
2012-2013 BUDGET
SUMMARY-BUILDING DEPARTMENT

PG. 2-19

2012/2013 Budget	\$	93,144
2011/2012 Budget	\$	92,587
Net Change	\$	557

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 93,144	\$ 92,587	\$ 557

Changes from 11/12:

No significant changes from the 2011/12 budget.

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-20

SOURCE OF FUNDS:
GENERAL 93144

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	FY 2011/2012 EXPENDITURES	FY 2011/2012 BUDGET	FY 2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.090 SALARIES	57106	54864	54864	54864	
301.4006.090 PERS	14031	14462	15037	15037	
301.4007.090 HEALTH INSURANCE	5772	5772	5772	5772	
301.4008.090 FICA	4566	4197	4566	4566	
301.4009.090 WORKERS COMPENSATION	620	640	864	864	
301.4014.090 LIFE INSURANCE	62	62	62	62	
301.4020.090 OFFICE EXPENSE	250	500	500	500	
301.4021.090 POSTAGE EXPENSE	20	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1500	2800	2000	2000	
301.4040.090 SMALL TOOLS	50	100	100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430	
301.4071.090 TELEPHONE	900	800	800	800	
301.4111.090 VEHICLE MAINTENANCE	100	400	400	400	
301.4113.090 VEHICLE MAINTENANCE GAS	625	600	800	800	
301.4120.090 PROFESSIONAL SERVICES	4500	4500	4500	4500	
301.4140.090 INSURANCE	1384	1410	1399	1399	
301.4150.090 TRAINING & TRAVEL	100	500	500	500	
301.4160.090 DUES & MEMBERSHIPS	200	500	500	500	
TOTAL	92216	92587	93144	93144	0

PERSONNEL:

BUILDING OFFICIAL

1.0

EXPLANATION OF ACCOUNTS

PG 2-21

4030 SPECIAL DEPT. EXPENSE	2000
NEW CODE BOOKS, PORTABLE PLAN AND MAP FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.	
4120 PROFESSIONAL SERVICES	4500
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	500
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.	

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-POLICE

PG. 2-22

2012/2013 Budget	\$ 1,462,278
2011/2012 Budget	<u>\$ 1,383,462</u>
Net Change	\$ 78,816

	2012/13	2011/2012	Net Change
General Fund	\$ 1,314,095	\$ 1,173,196	\$ 140,899
SLESF	\$ 100,000	\$ 100,000	\$ -
CHRP	\$ 34,168	\$ 85,213	\$ (51,045)
OJP Vest Program	\$ 2,934	\$ 2,934	\$ -
ABC Grant	\$ -	\$ 1,342	\$ (1,342)
CA-Avoid the 5	\$ 10,765	\$ 16,148	\$ (5,383)
Asset Forfeiture	\$ 316	\$ 4,629	\$ (4,313)
Total	\$ 1,462,278	\$ 1,383,462	\$ 78,816

Changes from 11/12:

CHRP grant ends during 2012/13. As a result \$51K in personnel cost previously assigned to the grant becomes a General Fund expenditure.

Increase in PERS actuarial cost and health insurance-\$26K

Ending of deferral of previously agreed upon salary adjustments- \$73K

- Reduction in booking fee subvention appropriation (\$10K)

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-23

SOURCE OF FUNDS:

GENERAL 1,314,095
SLESF 100,000
CHRP 34,168
AVOID THE 5 10,765
ASSET FORFEITURE 316
OJP VEST PROGRAM 2,934

ACC. 100
DEPT. POLICE

1,462,278

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	443,645	433,942	511,994	511,994	
376.4001.100 SLESF SALARIES	49,200	49,200	47,209		47,209
378.4001.100 CHRP GRANT SALARIES	41,882	41,882	15,623		15,623
301.4002.100 OVERTIME	37,000	37,000	39,775	39,775	
387.4002.100 OVERTIME-AVOID THE 5	15,000	15,000	10,000		10,000
301.4004.100 PART-TIME/RESERVES	1,750	4,000	4,000	4,000	
301.4005.100 HOLIDAY PAY	24,807	25,833	27,578	27,578	
301.4006.100 PERS	171,128	182,934	225,404	225,404	
376.4006.100 PERS- SLESF	21,298	21,298	25,146		25,146
378.4006.100 PERS- CHRP	18,130	18,130	7,104		7,104
301.4007.100 HEALTH INSURANCE	142,756	152,863	175,717	175,717	
376.4007.100 HEALTH INSURANCE-SLESF	22,022	22,022	22,617		22,617
378.4007.100 HEALTH INSURANCE-CHRP	17,955	17,955	8,699		8,699
301.4008.100 FICA	37,300	38,309	44,627	44,627	
376.4008.100 FICA-SLESF	3,764	3,764	3,811		3,811
378.4008.100 FICA-CHRP	3,204	3,204	1,195		1,195
387.4008.100 FICA-AVOID THE 5	1,148	1,148	765		765
301.4009.100 WORKERS COMPENSATION	4,006	4,244	11,774	11,774	
376.4009.100 WORKERS COMP-SLESF	1,439	1,439			-
378.4009.100 WORKERS COMP-CHRP	3,979	3,979	1,484		1,484
301.4013.100 UNEMPLOYMENT	10,000	23,400	5,000	5,000	
301.4014.100 LIFE INSURANCE	663	693	567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	63		63
378.4014.100 LIFE INSURANCE-CHRP	63	63	63		63
301.4020.100 OFFICE EXPENSE	2,500	3,700	3,700	3,700	
301.4021.100 POSTAGE	500	500	500	500	
301.4030.100 SPECIAL DEPARTMENTAL	5,500	5,500	5,500	5,500	
334.4030.100 SPECIAL DEPARTMENTAL	444	4,629	316		316
376.4030.100 SLESF SPECIAL DEPARTMENT	1,354	1,354	1,354		1,354
379.4030.100 SPECIAL DEPARTMENTAL-ABC Grant	1,134	562			
301.4050.100 UNIFORM EXPENSE	10,674	10,674	11,534	11,534	
376.4050.100 UNIFORM EXPENSE-SLESF	880	860	-		-
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	-	2,934	2,934		2,934
301.4071.100 TELEPHONE	5,000	6,500	6,500	6,500	
301.4115.100 EQUIP. MAINT.	5,250	5,000	5,000	5,000	
301.4120.100 PROFESSIONAL SERVICES	2,500	4,000	4,000	4,000	
301.4130.100 CONTRACTUAL SERVICES	9,000	9,000	9,000	9,000	
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL	52,500	52,500	52,500	52,500	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	52,000	55,000	62,000	62,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	88,500	88,375	88,375	
301.4140.100 INSURANCE	11,344	11,654	11,450	11,450	
301.4150.100 TRAINING AND TRAVEL	574	500	600	600	
379.4150.100 TRAINING AND TRAVEL-ABC Grant	780	780	-		-
301.4160.100 DUES AND MEMBERSHIPS	520	450	500	500	
301.4835.100 BOOKING FEES	-	16,500	6,500	6,500	
TOTAL	1,323,011	1,383,462	1,462,278	1,314,095	148,183

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

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)			
	HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS		27,578
4030 SPECIAL DEPT. EXPENSE (GENERAL)			
	PHOTO SUPPLIES/PROCESS		5,500
	REPORT FORMS/CITATIONS		
	EVIDENCE SUPPLIES		
	SPECIAL INVESTIGATIONS		
	PUBLICATIONS		
	CHEMICAL TESTS		
4050 CLOTHING EXPENSE			
	UNIFORM PAY 860.00 PER YEAR ALL OFFICERS		11,534
	FOUL WEATHER GEAR		
	BALLISTIC VESTS (MATCH TO VEST PROGRAM)		
4115 EQUIPMENT MAINTENANCE			5,000
	PATROL VEH. DECALS, PUSH BUMPER, MISC.		
	TASER AND RADIO BATTERY REPLACEMENT		
4130 CONTRACTUAL SERVICES			9,000
	RADIO EQUIPMENT		
	FAX MAINTENANCE		
	COPIER MAINTENANCE		
	SOFTWARE MAINTENANCE		
	HARDWARE MAINTENANCE		
4131 CONTRACTUAL SERVICES			52,500
	ANIMAL CONTROL		
	FERAL CAT CONTROL		

4132 CONTRACTUAL SERVICES - VEHICLES	62,000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES	88,375
4150 TRAVEL AND TRAINING	600
NON-POST REIMBURSED TRAINING	
4835 BOOKING FEES	6,500

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-ENGINEERING

PG. 2-26

2012/2013 Budget	\$ 17,000
2011/2012 Budget	<u>\$ 17,000</u>
Net Change	\$ -

	2012/13	2011/12	Net Change
General Fund	\$ 15,000	\$ 15,000	\$ -
Gas Tax	\$ 2,000	\$ 2,000	\$ -
Total	\$ 17,000	\$ 17,000	\$ -

Changes from 11/12:

No changes from 2011/12

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-27

SOURCE OF FUNDS:
GENERAL 15000
Gas Tax 2107.5 2000

ACC. 110
DEPT. ENGINEERING

17000

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	5000	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	2000	2000	2000		2000
TOTAL	7000	17000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

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

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-LIBRARY

PG. 2-28

2012/2013 Budget	\$ 279,660
2011/2012 Budget	\$ 292,580
Net Change	<u>\$ (12,920)</u>

	2012/2013	2011/2012	Net Change
General Fund	\$ 153,564	\$ 169,446	\$ (15,882)
County Library Funding	\$ 50,454	\$ 50,454	\$ -
Lost/Damage	\$ 2,233	\$ 2,233	\$ -
First 5		\$ 160	\$ (160)
Summer Library	\$ 750	\$ 750	\$ -
Total	<u>\$ 207,001</u>	<u>\$ 223,043</u>	<u>\$ (16,042)</u>

Changes from 11/12:

- Personnel cost difference for new Library Technician (\$15K).

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-29

SOURCE OF FUNDS:
GENERAL 153564
COUNTY LIBRARY 50454
LOST/DAMAGE TRST 2233
SUMMER LIBRARY 750

207001

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/12 EXPENDITURES	2011/12 BUDGET	2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.120 SALARIES	4350	7715	2096	2096	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	41255	39276	39276	39276	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	6710	7549	6371	6371	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	4764	11841	857	857	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	3249	3048	3338	3338	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	1999	2581	3243	3243	
301.4013.120 UNEMPLOYMENT	1600	450	450	450	
301.4014.120 LIFE INSURANCE	62	62	62	62	
301.4020.120 OFFICE EXPENSE	3400	3400	3400	3400	
301.4021.120 POSTAGE	250	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	1000	2500	2500	2500	
349.4030.120 SPECIAL DEPARTMENT-FIRST 5	160	160			
354.4030.120 SPECIAL DEPARTMENT-SUMMER	750	750	750		750
301.4071.120 TELEPHONE	2500	3100	3100	3100	
301.4080.120 P.G. & E.	9500	9000	9000	9000	
301.4115.120 EQUIPMENT MAINTENANCE	500	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	66000	66000	67000	67000	
301.4140.120 INSURANCE	6625	6749	6696	6696	
301.4150.120 TRAINING & TRAVEL	0	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	0	100	100	100	
301.4933.120 PRINT MATERIAL	3000	4000	4000	4000	
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447
TOTAL	210361	223043	207001	153564	53437

PERSONNEL:

LIBRARIAN Contract
LIBRARY TECHNICIAN 1
PART-TIME LIBRARY CLERKS 4940

(1 Additional Authorized-Not Funded)
annual personnel hours

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

47137

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

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

PG. 2-32

2012/2013 Budget	BAYLISS \$ 6,540	ELK CREEK \$ 8,665	
2011/2012 Budget	<u>\$ 6,203</u>	<u>\$ 8,328</u>	
Net Change	\$ 337	\$ 337	

Bayliss			Net Change
	<u>2012/2013</u>	<u>2011/2012</u>	
County Library Funding	\$ 6,540	\$ 6,203	\$ 337
Total	\$ 6,540	\$ 6,203	\$ 337

Elk Creek			Net Change
	<u>2012/2013</u>	<u>2011/2012</u>	
County Library Funding	\$ 8,665	\$ 8,328	\$ 337
Total	\$ 8,665	\$ 8,328	\$ 337

Changes from 11/12

Budget adjusted to reflect total County Library allocation anticipated for main branch, Bayliss and Elk Creek. County Library allocation is assumed to remain the same as 2011/12.

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-33

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/2012 EXPENDITURES	2011/2012 BUDGET	2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.121 PART TIME SALARIES	3920	3900	3900	0	3900
338.4008.121 FICA	299	298	298	0	298
338.4009.121 WORKERS COMPENSATION	70	70	88	0	88
338.4030.121 SPECIAL DEPARTMENT	310	310	379	0	379
338.4071.121 TELEPHONE	575	625	625	0	625
338.4080.121 P.G. & E.	1100	1000	1250	0	1250
TOTAL	6274	6203	6540	0	6540

PERSONNEL:

PART-TIME LIBRARY CLERK

1 (8 Hrs. Per Week)

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-34

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8665

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/2012 EXPENDITURES	2011/2012 BUDGET	2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3964	3964	3964	0	3964
338.4008.122 FICA	303	303	303	0	303
338.4009.122 WORKERS COMPENSATION	71	71	89	0	89
338.4030.122 SPECIAL DEPARTMENT	811	418	689	0	689
338.4071.122 TELEPHONE	640	572	620	0	620
338.4135.122 RENT	3000	3000	3000	0	3000
TOTAL	8789	8328	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-RECREATION

PG. 2-35

2012/2013 Budget	\$ 116,899
2011/2012 Budget	<u>\$ 112,881</u>
Net Change	\$ 4,018

	2012/2013	2011/2012	Net Change
General Fund	\$ 87,273	\$ 86,098	\$ 1,175
Rec. Reimbursable	\$ 19,635	\$ 19,485	\$ 150
Rec. Cultural	\$ 3,691	\$ 3,691	\$ -
Jump Start	\$ 6,300	\$ 3,607	\$ 2,693
Total	<u>\$ 116,899</u>	<u>\$ 112,881</u>	<u>\$ 4,018</u>

Changes from 11/12:

- General Fund- Cost of PERS actuarial cost and health insurance
- Jump Start-Increased support has led to expanded activity

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:	
GENERAL	87273
JUMP START	6300
REC REIMB	19635
REC CULT	3691
TOTAL	<u>116899</u>

ACC. 130
DEPT. RECREATION

ACCT.# DESCRIPTION	ESTIMATED	2011/2012	ADOPTED	FUND	FUND
	2011/2012	BUDGET	2012/2013	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
301.4001.130 SALARY	55389	50850	50852	50852	
239.4004.130 TEMPORARY SALARIES-JUMP START	2400	1500	3820		3820
301.4004.130 TEMPORARY SALARIES	3500	3500	3500	3500	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11250	11250		11250
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	0	2500	2500		2500
301.4006.130 PERS	12567	13342	13930	13930	
301.4007.130 HEALTH INSURANCE	8470	8470	8699	8699	
239.4008.130 FICA-JUMP START	184	115	292		292
301.4008.130 FICA	4158	4142	4158	4158	
322.4008.130 FICA - REC. REIMB.	765	861	861		861
323.4008.130 FICA - REC. CULTURAL	0	191	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	149	149	387		387
301.4009.130 WORKERS COMPENSATION	617	624	773	773	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	0	174	324		324
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	62	62	63	63	
301.4021.130 POSTAGE	50	50	50	50	
322.4021.130 POSTAGE - REC. REIMB.	50	200	200		200
239.4030.130 SPEC. DEPARTMENTAL - JUMP START	800	1843	1801		1801
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	8000	6500	6500		6500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	200	1000	1000		1000
301.4071.130 TELEPHONE	750	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	200	500	500		500
301.4140.130 INSURANCE	1210	1233	1223	1223	
301.4150.130 TRAINING & TRAVEL	473	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	155	175	175	175	
TOTAL	112549	112881	116899	87273	29626

PERSONNEL: RECREATION DIRECTOR 1
PART TIME CLERICAL ASSISTANCE 0.5

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

4004.	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11250
4004	SALARIES TEMP - RECREATION CULTURAL TEMP. SUPERVISORS FOR VARIOUS PROGRAMS - SOCCER, BASKETBALL, OPEN GYM, JUMP START	2500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	6500
4030	SPECIAL DEPARTMENTAL - REC. CULTURAL START UP FUNDS FOR PROGRAMS REPLACEMENT SOCCER BALLS	1000

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-SWIMMING POOL

PG. 2-38

2012/2013 Budget	\$	37,145
2011/2012 Budget	\$	<u>30,136</u>
Net Change	\$	7,009

	2012/13	2011/12	Net Change
General Fund	\$ 37,145	\$ 30,136	\$ 7,009

No significant changes from 2011/12.

Contract service for pool maintenance- \$5K

Water Usage-\$1.5K

CITY OF WILLOWS
2012-2013 BUDGET

Pg 2-39

SOURCE OF FUNDS:
GENERAL 37145

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/2012 EXPENDITURES	2011/2012 BUDGET	2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	10767	15210	15210	15210	
301.4008.135 FICA	1164	1164	1164	1164	
301.4009.135 WORKERS COMPENSATIOI	215	215	274	274	
301.4013.135 UNEMPLOYMENT	0	50	0	0	
301.4020.135 OFFICE EXPENSE	100	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	3000	3000	3000	3000	
301.4060.135 ADVERTISING	150	150	150	150	
301.4071.135 TELEPHONE	200	200	200	200	
301.4080.135 P.G.& E.	3500	3500	4000	4000	
301.4081.135 WATER EXPENSE	4400	3000	4500	4500	
301.4100.135 BUILDING MAINTENANCE	400	400	400	400	
301.4115.135 EQUIPMENT MAINT.	1000	1000	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	600	600	5600	5600	
301.4140.135 INSURANCE	487	487	487	487	
301.4150.135 TRAVEL AND TRAINING	760	760	760	760	
301.5132.135 FIRST AID	100	300	300	300	
TOTAL	26843	30136	37145	37145	0

EXPLANATION OF ACCOUNTS

PG 2-40

4004	TEMPORARY LABOR CITY POOL	15210
	HEAD LIFEGUARD	
	ASSIST. HEAD LIFEGUARD	
	STAFF GUARDS	
	SWIM LESSON INSTRUCTORS	
	DAILY MAINTENANCE	
4030	SPECIAL DEPT. EXPENSE	3000
	CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING SUPPLIES, TRASH BAGS	
4060	ADVERTISEMENT	150
	LOCAL MEDIA ADS FOR HIRING POOL STAFF FLYERS FOR INFO ON POOL	
4080	P.G.&E. POWER TO RUN PUMPS LIGHTS, ETC.	4000
4081	WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.	4500
4100	BUILDING MAINT.	400
	POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	
4120	PROFESSIONAL SERVICES	5600
	CONTRACT POOL MAINTENANCE AND OPERATION SERVICES	

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-PARKS AND PUBLIC WORKS
 GENERAL EXPENDITURES

PG. 2-41

2012/2013 Budget	\$ 347,340
2011/2012 Budget	\$ 402,665
Net Change	\$ (55,325)

	2012/2013	2011/2012	Net Change
General Fund	\$ 314,520	\$ 365,942	\$ (51,422)
Gas Tax	\$ 30,074	\$ 34,074	\$ (4,000)
Mendocino Gateway	\$ 2,746	\$ 2,649	\$ 97
TOTAL	\$ 347,340	\$ 402,665	\$ (55,325)

Changes from 11/12:

General Fund-Remainder of savings for retirement of
 3 PPW employees in 2011-12 and cost difference in
 Deputy PPW Director vs. PPW Director- \$50K

Gas Tax-Transfer of \$4K to cover street light expense
 in Dept. 160

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-42

SOURCE OF FUNDS:

GENERAL 314520
GAS TAX 30074
MENDO GATEWAY 2746
TOTAL 347340

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

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/2012	BUDGET	2012/2013	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4001.138 SALARIES	165747	160747	116179	116179	
316.4001.138 SALARIES	24541	24541	20541		20541
301.4002.138 OVERTIME	3500	5200	5200	5200	
301.4004.138 PART TIME SALARIES	24000	27965	27965	27965	
331.4004.138 PART TIME SALARIES	0	2253	2253		2253
301.4006.138 PERS	46846	47247	36114	36114	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	47765	49555	52344	52344	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	14783	15186	12262	12262	
316.4008.138 FICA	1526	1526	1526		1526
331.4008.138 FICA	172	172	172		172
301.4009.138 WORKERS COMPENSATION	3218	3253	4667	4667	
316.4009.138 WORKERS COMPENSATION	1637	1637	1637		1637
331.4009.138 WORKERS COMPENSATION	224	224	321		321
301.4013.138 UNEMPLOYMENT	2000	2000	2000	2000	
301.4014.138 LIFE INSURANCE	242	189	189	189	
301.4020.138 OFFICE EXPENSE	280	800	800	800	
301.4040.138 SMALL TOOLS	1000	1000	1000	1000	
301.4050.138 CLOTHING	3000	3000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1650	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	12000	12000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2500	2500	2500	
301.4113.138 FUEL	22000	18000	20000	20000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	2000	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	1700	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	1000	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	600	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1200	1200	
301.5437.138 FIRST AID	50	100	100	100	
TOTAL	396951	402665	347340	314520	32820

PERSONNEL:

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

EXPLANATION OF SELECTED ACCOUNTS

PG 2-43

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

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-PARKS

PG. 2-44

2012/2013 Budget	\$	35,359
2011/2012 Budget	\$	<u>35,290</u>
Net Change	\$	69

	2012/2013	2011/2012	Net Change
General Fund	\$ 31,859	\$ 30,290	\$ 1,569
CA Recycling Fund	\$ 3,500	\$ 5,000	\$ (1,500)
TOTAL	\$ 35,359	\$ 35,290	\$ 69

Changes from 2011/12:

General Fund-Increased allocation for water expenditure- \$2K

CA Recycling- Estimated grant of \$3.5K for 12/13

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-45

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

ACCT: 140
DEPT: PARK MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	7000	9000	9000	9000	
366.4030.140 SPECIAL DEPARTMENTAL	5000	5000	3500		3500
301.4071.140 TELEPHONE	250	300	300	300	
301.4080.140 P.G.& E.	7000	8000	8000	8000	
301.4081.140 WATER	7500	6000	7800	7800	
301.4100.140 BUILDING MAINTENANCE	1500	1200	1000	1000	
301.4120.140 PROFESSIONAL SERVICES	0	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	500	900	900	900	
301.4140.140 INSURANCE	3819	3890	3859	3859	
TOTAL	32569	35290	35359	31859	3500

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES	9000
4100 BUILDING MAINTENANCE BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED	1000
4120 PROFESSIONAL SERVICES SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR	1000
4130 CONTRACT SERVICES ALARM MONITORING	900

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-46

2012/2013 Budget	\$	8,400
2011/2012 Budget	\$	<u>8,620</u>
Net Change	\$	(220)

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 8,400	\$ 8,620	\$ (220)

Changes from 11/12: No major changes to mall maintenance activity.

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-47

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:
GENERAL 8400

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	250	1200	1000	1000	
301.4080.145 P.G.& E.	3000	3000	3000	3000	
301.4081.145 WATER	4500	4420	4400	4400	
TOTAL	7750	8620	8400	8400	0

EXPLANATION OF ACCOUNTS

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

1000

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG. 2-48

2012/2013 Budget	\$	2,250
2011/2012 Budget	\$	2,345
Net Change	\$	(95)

	<u>2012/2013</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 2,250	\$ 2,345	\$ (95)

No major changes from 2011/12

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-49

SOURCE OF FUNDS:
GENERAL 2250

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	900	845	1000	1000	
301.4100.146 BUILDING MAINTENANCE	200	1500	1250	1250	
TOTAL	1100	2345	2250	2250	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

1250

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-FIRE

PG. 2-50

2012/2013 Budget	\$ 675,378
2011/2012 Budget	\$ 640,918
Net Change	\$ 34,460

	2012/2013	2011/2012	Net Change
General Fund	\$ 673,378	\$ 638,418	\$ 34,960
Fire Activity	\$ 2,000	\$ 2,500	\$ (500)
Total	\$ 675,378	\$ 640,918	\$ 34,460

Changes from 2011/12

Ending of deferral of previously agreed upon salary adjustments- \$27K

Change in PERS actuarial cost and health insurance-\$5K

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-51

SOURCE OF FUNDS:

GENERAL 673378
FIRE SPEC. 2000
TOTAL 675378

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2011/2012 EXPENDITURES	2011/2012 BUDGET	2012/2013 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.150 SALARIES	259,032	254,313	272,940	272,940	
301.4002.150 OVERTIME	19,000	20,039	21,542	21,542	
301.4004.150 TEMP WAGES	600	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	6,013	6,024	6,583	6,583	
301.4006.150 PERS	116,000	116,897	125,102	125,102	
301.4007.150 HEALTH INSURANCE	86,321	80,429	83,509	83,509	
301.4008.150 FICA	23,046	23,285	24,976	24,976	
301.4009.150 WORKERS COMPENSATION	3,358	4,042	4,693	4,693	
301.4010.150 CALL BACK	17,500	19,000	20,425	20,425	
301.4013.150 UNEMPLOYMENT	300	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	324	315	315	315	
301.4020.150 OFFICE EXPENSE	1,500	1,700	1,700	1,700	
301.4021.150 POSTAGE	100	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	2,700	3,000	3,000	3,000	
357.4030.150 SPECIAL DEPARTMENTAL	2,500	2,500	2,000		2,000
301.4040.150 SMALL TOOLS	4,100	4,100	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	4,500	4,000	4,000	4,000	
301.4080.150 PG&E	12,700	12,700	12,700	12,700	
301.4081.150 WATER	950	950	1,235	1,235	
301.4100.150 BUILDING MAINT.	10,000	12,500	12,500	12,500	
301.4111.150 VEHICLE MAINT.	8,500	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	5,000	8,125	8,125	8,125	
301.4115.150 EQUIP. MAINT.	4,500	7,000	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	-	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	22,700	15,000	15,000	15,000	
301.4140.150 INSURANCE	14,000	13,759	13,693	13,693	
301.4150.150 TRAVEL & TRAINING	4,500	5,000	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	2,200	1,500	1,500	1,500	
301.5306.150 VOLUNTEER PERS	3,267	5,000	4,000	4,000	
TOTAL	638,651	640,918	675,378	673,378	2000

PERSONNEL:

CHIEF 1
CAPTAIN 1
ENGINEER/FIREFIGHTERS 3

EXPLANATION OF ACCOUNTS

PG 2-52

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	3,000
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	4,100
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	15,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,000

CITY OF WILLOWS
 2012-2013 BUDGET
 SUMMARY-STREETS

PG. 2-53

2012/2013 Budget	\$	119,912
2011/2012 Budget	\$	137,120
Net Change	\$	(17,208)

	2012/2013	2011/2012	Net Change
General Fund	\$ 39,027	\$ 38,546	\$ 481
Gas Tax	\$ 85,286	\$ 73,036	\$ 12,250
L&L Dist.-Zone A	\$ 7,151	\$ 8,330	\$ (1,179)
L&L Dist.-Zone B	\$ 3,454		\$ 3,454
Total	\$ 134,918	\$ 119,912	\$ 15,006

Changes from 2011/12:

Gas Tax-Funds previously saved for projects are utilized for operations for this period

L&L District- Zone B (Wal Mart) has been added for 2012-13

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-54

SOURCE OF FUNDS:

GENERAL	39,027
GT 2105	37,000
GT 2106	23,929
GT 2107	24,357
L&L ZONE A	7,151
L&L ZONE B	3,454
	<u>134,918</u>

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 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	5,000	7,000	7,000	7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	6,421	6,421	4,942		4,942
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	-	-	3,454		3,454
301.4071.160 TELEPHONE	1,050	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	6,000	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,650	1,500	1,950	1,950	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,000	1,000	1,300		1,300
301.4082.160 STREET LIGHTING	3,200	3,200	3,200	3,200	
313.4082.161 STREET LIGHTING-L&L DISTRICT	909	909	909		909
314.4082.160 STREET LIGHTING			7,000		7,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	17,857	17,857	21,857		21,857
301.4100.160 BUILDING MAINTENANCE	1,500	1,500	1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	4,000	4,000	4,000	4,000	
301.4140.160 INSURANCE	10,302	10,396	10,427	10,427	
314.5431.160 GAS TAX-STREET MAINTENANCE	20,000	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	4,000	4,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,750	1,250	2,500		2,500
TOTAL	108,568	119,912	134,918	39,027	95,891

4080 TRAFFIC SIGNALS	6000
TRAFFIC SIGNALS @	
WOOD AND TEHAMA	
WOOD AND HUMBOLDT	
WOOD AND WASHINGTON	
SYCAMORE AND TEHAMA	
4082 STREET LIGHTING	56,895
3200 FROM GENERAL FUND SUPPLEMENTS GAS TAX FUNDING	
AND INCLUSION OF LIGHTING AND LANDSCAPE DISTRICT 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	
5438 TRAFFIC SIGNAL	2,500
SYCAMORE/TEHAMA SIGNAL MAINTENANCE	

CITY OF WILLOWS
2012-2013 BUDGET
SUMMARY-STORM DRAIN

PG. 2-55

2012/2013 Budget	\$	7,712
2011/2012 Budget	\$	7,705
Net Change	\$	7

	<u>2012/13</u>	<u>2011/2012</u>	<u>Net Change</u>
General Fund	\$ 7,705	\$ 7,712	\$ (7)

No significant changes from 2011/12

CITY OF WILLOWS
2012-2013 BUDGET

PG 2-56

SOURCE OF FUNDS:
GENERAL 7,705

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	3,500	3,500	3,500	3,500	
301.4080.170 PG&E	700	700	700	700	
301.4115.170 EQUIPMENT MAINTENANCE	1,050	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	1,500	1,500	1,500	1,500	
301.4140.170 INSURANCE	994	1,012	1,005	1,005	
TOTAL	7,744	7,712	7,705	7,705	0

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

3500

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

1500

**SPECIAL
PROJECTS**

CITY OF WILLOWS
2012-2013 BUDGET

PG. 3-1

SOURCE OF FUNDS:

ACC: 216
DEPT: CDBG PI
ACTIVITIES

346 CDBG PROG. INCOME	3500
347 HOME PROG. INCOME	78000
	<hr/>
	81500

ACCT.# DESCRIPTION	ADOPTED 2012/13 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
347.5800.216 PI PROJECTS	78000		78000
346.4120.216 PROFESSIONAL SERVICES	2500		2500
346.4150.216 TRAVEL & MEETINGS	1000		1000
TOTAL	81500	0	81500

EXPLANATION OF ACCOUNTS

5800 PI PROJECTS	78000
Funds available to revolve into housing rehabilitation projects/loans.	
4120 PROFESSIONAL SERVICES (Fund 346)	2500
Housing loan portfolio administration, services pertaining to CDBG activity.	
4150 TRAVEL AND MEETINGS	1000
Housing and Community Development seminars.	

**CAPITAL
OUTLAY**

CITY OF WILLOWS
2012-2013 BUDGET

SOURCE OF FUNDS:	
Gas Tax 2104	10000
Gas Tax 2103	46000
TOTAL	<u>56000</u>

ACC: 400
CAPITAL OUTLAY

		ADOPTED 2012/2013 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
314.var.400	Rubberized Sidewalk Replacement	10000		10000
372.var.400	Road Resurface and Reconstruction	46000		46000
Total Infrastructure		<u>56000</u>	0	<u>56000</u>

**ENTERPRISE
ACTIVITY**

CITY OF WILLOWS
 2012-2013 BUDGET
 ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

PG 5-1

ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1600000	1588000		1798683		1389317
Sewer Construction	315000	14250			36000	293250
Total	1915000	1602250	0	1798683	36000	1682567

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1203930	Sewer Service-Residential	1170000
Capital Expenditures	200000	Commercial	255000
Loan Repayments	394753	NE Willows CSD	148000
Total Expenditure	1798683		
Transfer to Loan Reserve	36000	Total Service Fees	1573000
		Interest	15000
		Total Sewer Service Revenue	1588000
		Sewer Connection	6250
		Interest	8000
		Total Sewer Connection Revenue	14250

CITY OF WILLOWS
 2012-2013 BUDGET
 SEWER MAINTENANCE BUDGET

PG 5-2

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	154500	168408	165048	165048
318.4002.180 OVERTIME	15000	17000	15555	15555
318.4004.180 TEMP WAGES	9725	9725	26187	26187
318.4006.180 PERS	37320	40679	45125	45125
318.4007.180 HEALTH INSURANCE	70810	68766	71331	71331
318.4008.180 FICA	13760	14184	15819	15819
318.4009.180 WORKERS COMPENSATION	2935	2935	3513	3513
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	237	252	252	252
TOTAL SALARIES AND BENEFITS	304287	322349	343230	343230

PERSONNEL:

SUPERVISOR 1
 MAINTENANCE 3

CITY OF WILLOWS
2012-2013 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2011/2012 EXPENDITURES	2011/2012 BUDGET	ADOPTED 2012/2013 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	600	600	600	600
318.4050.180 UNIFORM EXPENSE	2,000	2,000	2,800	2,800
318.4071.180 TELEPHONE	500	500	950	950
318.4080.180 PG&E	90,000	122,200	90,000	90,000
318.4100.180 BUILDING MAINT.	700	700	5,000	5,000
318.4111.180 VEHICLE MAINT.	9,000	9,000	49,000	49,000
318.4112.180 VEHICLE-TIRES	1,800	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	10,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	37,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	537,126	495,000	522,000	522,000
318.4140.180 INSURANCE	22,453	14,698	23,200	23,200
318.4150.180 TRAVEL & MEETINGS	250	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,100	1,200	1,200	1,200
318.4170.180 TRAINING	100	300	300	300
318.5132.180 FIRST AID AND SAFETY	250	250	250	250
318.5631.180 DISCHARGE PERMIT	2,880	9,000	9,000	9,000
318.5632.180 GENERAL ADMINISTRATION	68,935	68,935	75,000	75,000
TOTAL	802,294	805,783	860,700	860,700

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	49,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	522,000
SOUTHWEST WATER CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2012-2013 BUDGET
 SEWER MAINTENANCE BUDGET
 CAPITAL OUTLAY

DESCRIPTION	ADOPTED 2012/2013 BUDGET	FUND SUPPORT ENTERPRISE
CONSTRUCTION		
318.7210.400 Sewer Line Replacement	200,000	200,000
318.2521/5950.180 SEWER LOAN REPAYMENT-1994 Renovation	39,753	39,753
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	355,000	355,000
318.2905 Required Reserve-USDA Loan	36,000	36,000
TOTAL CAPITAL AND DEBT SERVICE	630,753	630,753

CITY OF WILLOWS
2012-2013 BUDGET
SEWER MAINTENANCE BUDGET
CARRYOVER ITEMS

PG. 5-5

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE 2011-12 FISCAL YEAR
THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS
CARRIED FORWARD TO THE 2012-2013 FISCAL YEAR.

DESCRIPTION	2011/2012 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
318.7246.400 Initial Studies- WWTP renovation	39,950	26,300	13,650

CITY OF WILLOWS
 2012-2013 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
16000	7000	13409	9591

note: If the water fund cash balance is negative @ fye 6/30/13, the difference will be supplemented by a general fund transfer.

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	3800	Commercial Water Service	7000
PG & E	3050		
Maintenance	4500		
Professional Svc. (Carried Over)	1000		
Insurance	59		
State Fees	1000		
Total	13409		

NOTE: Should the situation arise where the Water Enterprise Fund has a negative fund balance at the close of a fiscal year, General Funds must be used to supplement the fund.

**CARRYOVER
ACTIVITY**

CITY OF WILLOWS
 2012-2013 BUDGET
 CARRYOVER PROJECTS

PG 6-1

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
 2011-2012 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
 THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE
 2012-2013 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
Proposition 1B-Street Maintenance and Reconstructon	PPW	329303	209279		120024
Tower Theatre Utilization	CDBG	35000	0		35000
Senior Housing Assessment	CDBG	35000	0		35000
Match Funds for Theatre and Senior Housing	COMMUNITY DISCRETIONARY	9100	3000		6100
Fire Dept Door Replacement	CDBG-PI	37000	0		37000
TDA Road Maintenance	PPW	46000	0		45000
TOTAL		491403	212279	0	190024