

CITY OF WILLOWS

2013/14

ADOPTED BUDGET

**CITY OF WILLOWS
2013-2014 ADOPTED BUDGET
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2013/2014 BUDGET ANALYSIS AND SUMMARY

The 2013/2014 budget contains a General Fund deficit of \$26.2K, based on projected revenues of \$3.399MM and appropriated expenditures of \$3.425MM. The projected deficit may be offset via General Fund reserves. However, it is the belief of staff that the initial deficit will be closed via operational savings and/or revenues exceeding estimates during the course of the year. General Fund reserves are projected to be approximately \$1.23MM at the start of 2013/14. Assumptions utilized in developing the budget include the following:

- Overall operations are anticipated to remain at or near current levels, with the exception that the Police level was reduced by one as of 12/31/12. The reduction of staffing level by one remains in place in this proposed budget.
- Most of the employees subject to 5% or 10% furloughs at the close of 2012/13 will remain on furlough status in 2013/14 by voluntary agreement with said staff.
- The City is in current negotiations with a new contract with the Willows Employees Association. No provision is included regarding the potential outcome of this contract, once complete. Ongoing wage and benefit levels are assumed in the initial formulation of the budget.

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

- PERS and Health Care Costs- PERS rates for 2013-14 are utilized in the calculation of retirement benefit costs. Per agreed upon contract amendment, the increase in the portion of employee portion of PERS covered by WPSA members is factored into the calculation. In addition an estimated increase of 5% in health care cost is factored into the calculation.
- Workers Compensation Insurance- The City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce workers compensation premiums over the past four years. For 2012/13 the dividends were substantial, and covered approximately 64% of premiums. For 2013/14, overall workers compensation premium rates were up about 20% due to recent experience history, and the dividend has been reduced significantly, covering only about 10% of premiums. The resulting net increase in WC cost is estimated to be approximately \$65K higher in 2013/14 than in 2012/13. In addition, while property and liability insurance amounts remain at the estimated stage at this point, a 20% increase marker has been included in the calculation.

Projections for the close of 2012-13 continue to improve from original and mid-year projections (see pg. 1-3). The latest projections notes a General Fund budget surplus of \$25.3K for the year.

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 is projected to expend \$417K in Sewer Enterprise funds for the replacement of sewer lines on Sacramento Street. Advanced work continued during 2012/13 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
2013-2014 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

PG 1-1

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS
CITY COUNCIL	16083	16083	
CITY ATTORNEY	15000	15000	
CITY MANAGER	175333	175333	
FINANCE DEPARTMENT	178252	178252	
PLANNING	39583	39583	
GENERAL OFFICE	140646	140646	
COMMUNITY ACTIVITIES	36448		36448
CIVIC CENTER MAINT.	29524	29524	
BUILDING	96347	96347	
POLICE DEPARTMENT	1422601	1242499	180102
ENGINEERING	17000	15000	2000
LIBRARY	252993	163282	89711
LIBRARY-BAYLISS	6540		6540
LIBRARY-ELK CREEK	8665		8665
RECREATION	127159	99896	27263
SWIMMING POOL	36978	36978	
PARKS & PUBLIC WORKS-GENERAL	360489	330415	30074
PARKS DIVISION	36588	33088	3500
MALL DIVISION	8400	8400	
MUSEUM DIVISION	1750	1750	
FIRE DEPARTMENT	698326	698326	
PUBLIC WORKS/STREETS DIVISION	134510	37912	96598
STORM DRAINS DIVISION	7928	7928	
TOTAL O & M EXPEND.	3847143	3366242	480901
SPECIAL PROJECTS			
CDBG PLANNING AND TECHNICAL ASST.	70000		70000
PI ACTIVITY	1000		1000
TOTAL SPECIAL PROJECTS	71000		71000
CAPITAL			

INFORMATION TECHNOLOGY	13200	7000	6200
PARKS/PUBLIC WORKS	1287000		1287000
FIRE	52603	52603	
TOTAL CAPITAL	1352803	59603	1293200
TOTAL EXPENDITURES	5270946	3425845	1845101
ESTIMATED REVENUES	5244787	3399686	1845101
ESTIMATED DEFICIT	-26159	-26159	0
Projected General Fund Reserve @7/1/13		1227103	
Estimated General Fund Reserve 6/30/14		1200944	

Revenues:	2012/13 Projection	2013/14 Projection	
PROPERTY TAX	\$ 741,000	\$ 748,000	
PG&E FRANCHISE	\$ 44,000	\$ 40,000	
WATER FRANCHISE	\$ 34,000	\$ 34,000	
CABLE TV FRANCHISE	\$ 25,000	\$ 25,000	
GARBAGE FRANCHISE	\$ 52,500	\$ 52,500	
SALES TAX	\$ 1,240,000	\$ 1,277,000	1
TRANSFER TAX	\$ 5,000	\$ 5,000	
OCCUPANCY TAX	\$ 370,000	\$ 444,000	2
BUSINESS LICENSE	\$ 21,800	\$ 22,500	
BUILDING PERMITS	\$ 25,500	\$ 25,000	
ENCROACHMENT PERMITS	\$ 11,000	\$ 11,000	
FINES & FORFEITURES	\$ 30,000	\$ 30,000	
GENERAL INTEREST	\$ 20,000	\$ 15,000	3
RENTAL OF PROPERTY	\$ 15,000	\$ 15,000	
MOTOR VEHICLE IN LIEU	\$ 470,000	\$ 470,000	
PLANNING FEES	\$ 5,000	\$ 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	\$ 75,000	\$ 75,000	
OTHER REV & FUNDS	\$ 5,000	\$ 5,000	
WEED ABATEMENT	\$ 10,000	\$ 10,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000	
SWIM POOL RECEIPTS	\$ 20,000	\$ 20,000	
PARK PERMITS	\$ 1,250	\$ 1,250	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	
BOOKING FEES	\$ 1,500	\$ 1,500	
TOTAL GENERAL REVENUES	\$ 3,290,486	\$ 3,399,686	

- 1 A 3% increase in overall sales tax is built in to the 2013-14 projection
2. Full year effect of increasing TOT tax from 10% to 12% is projected.
3. Continued reinvestment of fund reserves at lower interest rates hamper earnings.

City of Willows
Estimated Schedule of General Fund Activity
FY 2012-2013

PG 1-3

Estimated 2012/2013 General Fund Revenue \$ 3,290,486

Estimated General Fund Expenditures

City Council	\$ 16,463
City Attorney	\$ 27,000
City Manager	\$ 169,204
Finance	\$ 168,603
Planning	\$ 30,350
General Office	\$ 136,884
Civic Center	\$ 27,717
Building	\$ 89,469
Police	\$ 1,211,650
Engineering	\$ 5,000
Library	\$ 151,172
Recreation	\$ 86,315
Swimming Pool	\$ 35,670
Public Works-Dept. Wide	\$ 296,378
Parks	\$ 29,258
Mall Maintenance	\$ 8,400
Museum Maintenance	\$ 1,750
Fire	\$ 664,440
Public Works-Streets	\$ 30,949
Storm Drains	\$ 7,230
Capital Outlay	\$ 71,265

Estimated 2012/2013 General Fund Expenditures \$ 3,265,167

Estimated 2012/2013 Surplus \$ 25,319

General Fund Balance 07/01/12-Unreserved	\$ 996,784
General Fund Balance 07/01/12-Reserved	\$ 200,000
General Fund Balance 07/01/12-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,201,784

Estimated Fund Balance 6/30/13 \$ 1,227,103

OPERATIONS & MAINTENANCE

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-CITY COUNCIL

PG. 2-1

2013/2014 Budget	\$ 15,938
2012/2013 Budget	\$ 33,468
Net Change	<u>\$ (17,530)</u>

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 15,938	\$ 33,468	\$(17,530)

Changes from 12/13:

\$18,000 had been budgeted for costs associated with placing a sales tax measure on the ballot for November, 2012. Ultimately, the decision was made to forego the tax measure, and appropriations were transferred to legal expenses (Department 20).

SOURCE OF FUNDS:
GENERAL 15938

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8235	8100	8100	8100	
301.4008.010 FICA	630	620	620	620	
301.4009.010 WORKERS COMPENSATION	180	197	487	487	
301.4030.010 SPECIAL DEPARTMENTAL	1100	19100	1100	1100	
301.4140.010 INSURANCE	668	651	781	781	
301.4150.010 TRAVEL & MEETINGS	1100	300	300	300	
301.4160.010 DUES	4550	4500	4550	4550	
TOTAL	16463	33468	15938	15938	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE plaques, awards, Council specific supplies	1100
4140 INSURANCE FIRE, THEFT, LIABILITY	781
4150 TRAVEL, CONFERENCES & MEETINGS LEAGUE ANNUAL CONFERENCE LABOR RELATIONS/MISC. MEETINGS ECONOMIC DEVELOPMENT CONFERENCE	300
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4550

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-CITY ATTORNEY

PG. 2-3

2013/2014 Budget	\$ 15,000
2012/2013 Budget	\$ 12,000
Net Change	<u>\$ 3,000</u>

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 15,000	\$ 12,000	\$ 3,000

Changes from 2012/13:

The original budget for 2012/13, as noted was \$12,000. However, \$18,000 in appropriation originally assigned to Dept. 10 (City Council) was transferred to the City Attorney Dept. for an anticipated expenditure of \$30K for 2012/13. 2013/14 has been re-set at \$15K for the year.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 15000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	27000	12000	15000	15000	
TOTAL	27000	12000	15000	15000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

15000

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-CITY MANAGER

PG. 2-5

2013/2014 Budget	\$ 175,333
2012/2013 Budget	<u>\$ 167,642</u>
Net Change	\$ 7,691

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 175,333	\$ 167,642	\$ 7,691

Change from 2012/13:

Personnel cost changes (PERS, Workers Comp. Insurance, and Health Insurance) are the primary reasons for the change in the projected budget.

CITY OF WILLOWS
2013-2014 BUDGET

PG 2-6

SOURCE OF FUNDS:
GENERAL 175333

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	95576	93839	95576	95576	
301.4006.030 PERS	25799	25799	27413	27413	
301.4007.030 HEALTH INSURANCE	30460	30460	32057	32057	
301.4008.030 FICA	8069	7546	7679	7679	
301.4009.030 WORKERS COMPENSATION	1635	1785	4420	4420	
301.4014.030 LIFE INSURANCE	62	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	250	500	500	500	
301.4071.030 TELEPHONE	3	50	25	25	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	3600	
301.4120.030 PROFESSIONAL SERVICES	3750	4000	4000	4000	
TOTAL	169204	167642	175333	175333	0

PERSONNEL: CITY MANAGER

1

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE PERSONNEL/INTERVIEW BOARDS, ADVERTISING	500
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	4000

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-FINANCE

PG. 2-7

2013/2014 Budget	\$ 178,252
2012/2013 Budget	<u>\$ 168,765</u>
Net Change	\$ 9,487

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 178,252	\$ 168,765	\$ 9,487

Changes from 2012/13:

Personnel Cost (step increase for staff position, PERS, Workers Compensation insurance, and health insurance) account for approximately \$8K of the increase.

Contract Services increased \$2K as additional audit services will be required associated with an upcoming road project.

SOURCE OF FUNDS:
GENERAL 178252

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	98956	98956	100169	100169	
301.4004.050 TEMP WAGES	2500	2500	2500	2500	
301.4006.050 PERS	27106	27106	28624	28624	
301.4007.050 HEALTH INSURANCE	12385	11585	15630	15630	
301.4008.050 FICA	8635	8574	8635	8635	
301.4009.050 WORKERS COMPENSATION	1895	2068	5118	5118	
301.4014.050 LIFE INSURANCE	126	126	126	126	
301.4110.050 VEH. ALLOWANCE	1700	2600	200	200	
301.4115.050 EQUIPMENT MAINTENANCE	300	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	15000	15000	17000	17000	
TOTAL	168603	168765	178252	178252	0

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR 1
FINANCE CLERK 1

EXPLANATION OF ACCOUNTS

PG. 2-9

4115	EQUIPMENT MAINTENANCE	250
	TYPEWRITERS, CALCULATORS,	
	MISC. EQUIPMENT REPAIR	
4130	CONTRACTUAL SERVICES	17000
	COMPUTER SOFTWARE MAINT. CONTRACT	
	ANNUAL FINANCIAL AUDIT	
	BANK FEES	

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-PLANNING

2013/2014 Budget	\$ 39,583
2012/2013 Budget	<u>\$ 30,000</u>
Net Change	\$ 9,583

	<u>2012/13</u>	<u>2011/12</u>	<u>Net Change</u>
General Fund	\$ 39,583	\$ 30,000	\$ 9,583

Changes from 2013/14:

By consensus of the City Council and Planning Commission, the following items have been added for budget consideration:

- \$5.1K in personnel cost for a Minute Clerk
- \$4.5K for additional training of Planning Commission members

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 39583

ACCT: 60
DEPT. PLANNING

ACCT.#	DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.060	PART TIME WAGES	0	0	4500	4500	
301.4008.060	FICA	0	0	344	344	
301.4009.060	WORKERS COMP.	0	0	239	239	
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	5000	5000	
TOTAL		30350	30000	39583	39583	0

PERSONNEL: MINUTE CLERK

EXPLANATION OF ACCOUNTS

4030	SPECIAL DEPT. EXPENSE MISC. SUPPLIES & EQUIP., MAPPING PLANNING SOFTWARE	600
4060	ADVERTISING - PUBLIC NOTICES	500
4120	PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES Portion not chargeable to developer	28000
4150	TRAVEL & MEETINGS Planning Commission travel and training	5000

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-GENERAL OFFICE

2013/2014 Budget	\$ 139,275
2012/2013 Budget	<u>\$ 139,405</u>
Net Change	\$ (130)

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 139,275	\$ 139,405	\$ (130)

Changes from 2012/13

Personnel Cost (PERS, Workers Compensation Insurance, and health insurance) account for approximately \$5K of increase.

Decrease by \$5K associated with election costs for City Council seats. 2013/14 is not an election year.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 139275

ACCT: 70
DEPT. GEN. OFFICE

ACCT.#	DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070	SALARIES	38098	38098	38098	38098	
301.4006.070	PERS	10408	10408	10860	10860	
301.4007.070	HEALTH INSURANCE	22617	22617	24928	24928	
301.4008.070	FICA	2914	2914	2914	2914	
301.4009.070	WORKERS COMPENSATION	852	930	2303	2303	
301.4013.070	UNEMPLOYMENT	0	600	600	600	
301.4014.070	LIFE INSURANCE	62	63	62	62	
301.4020.070	OFFICE EXPENSE	4500	5000	5000	5000	
301.4021.070	POSTAGE EXPENSE	2500	3000	3000	3000	
301.4022.070	COPIER SUPPLIES	0	500	0	0	
301.4060.070	ADVERTISING	1000	1500	1500	1500	
301.4071.070	TELEPHONE	5000	5000	5000	5000	
301.4110.070	VEH. ALLOWANCE	300	300	300	300	
301.4115.070	EQUIPMENT MAINTENANCE	4800	4800	4800	4800	
301.4120.070	PROFESSIONAL SERVICES	37500	37500	32500	32500	
301.4140.070	INSURANCE	6333	6175	7410	7410	
	TOTAL	136884	139405	139275	139275	

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	
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	32500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	7410

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

2013/2014 Budget	\$	36,448
2012/2013 Budget	\$	36,448
Net Change	\$	-

	2013/14	2012/13	Net Change
Community Discretionary	\$ 26,448	\$ 4,000	\$ 22,448
Economic Development	\$ 10,000	\$ 32,448	\$ (22,448)
Total	\$ 36,448	\$ 36,448	\$ -

Changes from 2012/13:

Activity projected to remain the same. Funding sources have been re-allocated as Economic Development Funds fund balance is starting to dwindle.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
COMMUNITY 26448
ECONOMIC DEV. 10000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	FY 2013/2014 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	4000	4000	4000		4000
330.5733.075 LAFCO	7448	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	4000	10000	10000		10000
330.5735.075 TRI-COUNTY ECON. DEVELOPMENT	5000	5000	5000		5000
330.5760.075 COMMUNITY PROMOTION	10000	10000	10000		10000
TOTAL	30448	36448	36448	0	36448

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 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
 2013-2014 BUDGET
 SUMMARY-CIVIC CENTER

2013/2014 Budget	\$ 29,524
2012/2013 Budget	\$ 27,778
Net Change	<u>\$ 1,746</u>

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 29,524	\$ 27,778	\$ 1,746

Changes from 2013/14

\$1.5K increase in utilities costs associated with rate structure change that occurred during 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 29524

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
		FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	FY 2013/2014 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.080	PART TIME SALARY	7250	7800	7800	7800	
301.4008.080	FICA	555	597	597	597	
301.4009.080	WORKERS COMPENSATION	152	166	412	412	
301.4030.080	SPECIAL DEPARTMENTAL	750	750	750	750	
301.4040.080	SMALL TOOLS	100	200	200	200	
301.4080.080	P.G. & E.	13145	10000	11500	11500	
301.4081.080	WATER EXPENSE	2665	2665	2665	2665	
301.4100.080	BUILDING MAINTENANCE	3100	5600	5600	5600	
TOTAL		27717	27778	29524	29524	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
 2013-2014 BUDGET
 SUMMARY-BUILDING DEPARTMENT

PG. 2-19

2013/2014 Budget	\$	96,036
2012/2013 Budget	\$	93,144
Net Change	\$	2,892

	2013/14	2012/2013	Net Change
General Fund	\$ 96,036	\$ 93,144	\$ 2,892

Changes from 12/13:

-
 New building code updates go into effect during the year. Additional costs in the areas of special department for code books and training are noted.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 96036

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2012/2013 EXPENDITURES	FY 2012/2013 BUDGET	ADOPTED FY 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	54864	54864	54864	54864	
301.4006.090 PERS	15037	15037	15688	15688	
301.4007.090 HEALTH INSURANCE	5772	5772	5772	5772	
301.4008.090 FICA	4566	4566	4596	4596	
301.4009.090 WORKERS COMPENSATION	793	864	2145	2145	
301.4014.090 LIFE INSURANCE	62	62	62	62	
301.4020.090 OFFICE EXPENSE	250	500	100	100	
301.4021.090 POSTAGE EXPENSE	10	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1000	2000	3000	3000	
301.4040.090 SMALL TOOLS	50	100	100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430	
301.4071.090 TELEPHONE	800	800	700	700	
301.4111.090 VEHICLE MAINTENANCE	400	400	300	300	
301.4113.090 VEHICLE MAINTENANCE GAS	500	800	1000	1000	
301.4120.090 PROFESSIONAL SERVICES	3000	4500	4500	4500	
301.4140.090 INSURANCE	1435	1399	1679	1679	
301.4150.090 TRAINING & TRAVEL	250	500	800	800	
301.4160.090 DUES & MEMBERSHIPS	250	500	250	250	
TOTAL	89469	93144	96036	96036	0

PERSONNEL:

BUILDING OFFICIAL

1.0

- 4030 SPECIAL DEPT. EXPENSE
 - NEW CODE BOOKS, PORTABLE PLAN AND MAP
 - FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.

- 4120 PROFESSIONAL SERVICES
 - CONTRACT PLAN CHECK SERVICES

- 4160 DUES & MEMBERSHIPS
 - I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.
 - OFFICIALS, SAC. VALLEY, MISC.

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-POLICE

PG. 2-22

2013/2014 Budget	\$ 1,419,555
2012/2013 Budget	<u>\$ 1,473,033</u>
Net Change	\$ (53,478)

	2013/14	2012/13	Net Change
General Fund	\$ 1,239,453	\$ 1,314,095	\$ (74,642)
SLESF	\$ 100,000	\$ 100,000	\$ -
CHRP II	\$ 61,030	\$ 34,168	\$ 26,862
OJP Vest Program	\$ 2,934	\$ 2,934	\$ -
AB 109 Overtime	\$ 10,755	\$ 10,755	\$ -
CA-Avoid the 5	\$ 5,383	\$ 10,765	\$ (5,382)
Asset Forfeiture	\$ -	\$ 316	\$ (316)
Total	\$ 1,419,555	\$ 1,473,033	\$ (53,478)

Changes from 12/13:

General Fund- Projected personnel count is a net 1 position lower than net authorized in 2012/13. This cost savings is offset, somewhat, by increases in personnel cost (Health, Workers Comp) of the existing staff level

CHRP II- The previous grant, CHRP I, ended part way through 2012/13. CHRP II, a personnel grant, commenced in late 2012/13, with a full year of funding slated for 2013/14.

CA- Avoid the 5- This is a project specific overtime grant. The utilization of this activity is projected to be lower than in 2012/13 as the WPD works toward re-establishing staffing levels.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

GENERAL	1,239,453
SLESF	100,000
CHRP	61,030
AVOID THE 5	5,383
AB 109	10,755
OJP VEST PROGRAM	2,934

	1,419,555

ACC. 100
DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	444,698	511,994	467,748	467,748	
376.4001.100 SLESF SALARIES	47,209	47,209	47,209		47,209
378.4001.100 CHRP GRANT SALARIES	15,623	15,623	27,657		27,657
301.4002.100 OVERTIME	91,815	39,775	40,775	40,775	
376.4002.100 OVERTIME-SLESF	-	-	2,154		2,154
387.4002.100 OVERTIME-AVOID THE 5	1,996	10,000	5,000		5,000
389.4002.100 OVERTIME AB109	9,991	9,991	9,991		9,991
301.4004.100 PART-TIME/RESERVES	1,000	4,000	4,000	4,000	
301.4005.100 HOLIDAY PAY	30,429	27,578	26,673	26,673	
301.4006.100 PERS	181,746	225,404	195,324	195,324	
376.4006.100 PERS- SLESF	25,146	25,146	19,886		19,886
378.4006.100 PERS- CHRP	7,104	7,104	3,702		3,702
301.4007.100 HEALTH INSURANCE	144,205	175,717	161,483	161,483	
376.4007.100 HEALTH INSURANCE-SLESF	22,617	22,617	22,617		22,617
378.4007.100 HEALTH INSURANCE-CHRP	8,699	8,699	24,928		24,928
301.4008.100 FICA	35,983	44,627	41,690	41,690	
376.4008.100 FICA-SLESF	3,611	3,611	3,611		3,611
378.4008.100 FICA-CHRP	1,195	1,195	2,116		2,116
387.4008.100 FICA-AVOID THE 5	765	765	383		383
389.4002.100 OVERTIME AB109	764	764	764		764
301.4009.100 WORKERS COMPENSATION	10,289	11,774	30,204	30,204	
378.4009.100 WORKERS COMP-CHRP	1,484	1,484	2,627		2,627
301.4013.100 UNEMPLOYMENT	-	5,000	2,000	2,000	
301.4014.100 LIFE INSURANCE	493	567	567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	63		63
378.4014.100 LIFE INSURANCE-CHRP	63	63	-		-
301.4020.100 OFFICE EXPENSE	4,000	3,700	3,700	3,700	
301.4021.100 POSTAGE	500	500	500	500	
301.4030.100 SPECIAL DEPARTMENTAL	4,000	5,500	5,500	5,500	
334.4030.100 SPECIAL DEPARTMENTAL	316	316	-		-
376.4030.100 SLESF SPECIAL DEPARTMENT	1,354	1,354	3,600		3,600
301.4050.100 UNIFORM EXPENSE	9,384	11,534	10,674	10,674	
376.4050.100 UNIFORM EXPENSE-SLESF	860	-	860		860
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	2,934	2,934	2,934		2,934
301.4071.100 TELEPHONE	5,000	6,500	5,000	5,000	
301.4115.100 EQUIP. MAINT.	5,000	5,000	5,000	5,000	
301.4120.100 PROFESSIONAL SERVICES	29,100	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	50,000	62,000	62,000	62,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	88,375	88,375	88,375	
301.4140.100 INSURANCE	11,688	11,450	13,740	13,740	
301.4150.100 TRAINING AND TRAVEL	2,000	600	2,000	2,000	
301.4160.100 DUES AND MEMBERSHIPS	445	500	500	500	
301.4835.100 BOOKING FEES	-	6,500	6,500	6,500	
TOTAL	1,363,445	1,473,033	1,419,555	1,239,453	180,102

PERSONNEL:			
CHIEF	1	OFFICERS (7 authorized, 1 not funded)	6
SERGEANTS	2	ADM. SECRETARY	1
INVESTIGATOR (not currently funded)	0	TRANSCRIPTION ASSISTANT	0.1

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)			
	HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS		26,673
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		10,674
	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 NON-POST REIMBURSED TRAINING	2,000
4835	BOOKING FEES	6,500

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-ENGINEERING

2013/2014 Budget	\$ 17,000
2012/2013 Budget	<u>\$ 17,000</u>
Net Change	\$ -

	2013/14	2012/13	Net Change
General Fund	\$ 15,000	\$ 15,000	\$ -
Gas Tax	\$ 2,000	\$ 2,000	\$ -
Total	\$ 17,000	\$ 17,000	\$ -

No changes from 2012/13

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 15000
Gas Tax 2107.5 2000

ACC. 110
DEPT. ENGINEERING

17000

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 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
 2013-2014 BUDGET
 SUMMARY-LIBRARY

PG. 2-28

2013/2014 Budget	\$ 251,506
2012/2013 Budget	\$ 243,275
Net Change	<u>\$ 8,231</u>

	2013/2014	2012/2013	Net Change
General Fund	\$ 161,795	\$ 153,564	\$ 8,231
County Library Funding	\$ 50,454	\$ 50,454	\$ -
Lost/Damage	\$ 2,233	\$ 2,233	\$ -
Literacy Passthrough	\$ 37,024	\$ 37,024	\$ -
Total	<u>\$ 251,506</u>	<u>\$ 243,275</u>	<u>\$ 8,231</u>

Changes from 12/13:

- Personnel cost difference (step increase, PERS, workers compensation) makes up the majority of the difference in this department.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
 GENERAL 161795
 COUNTY LIBRARY 50454
 LOST/DAMAGE TRST 2233
 LITERACY PASSTHROUGH 37024

 251506

ACC. 120
 DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2012/2013	2012/2013	2013/2014	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4001.120 SALARIES	2096	2096	3869	3869	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	37500	39276	39276	39276	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	6371	6371	7237	7237	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	857	857	857	857	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	3200	3338	3915	3915	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	2794	3243	7519	7519	
301.4013.120 UNEMPLOYMENT	0	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	600	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	750	2500	1500	1500	
359.4030.120 SPECIAL DEPARTMENT-LITERACY	37024	37024	37024		37024
301.4071.120 TELEPHONE	3100	3100	2500	2500	
301.4080.120 P.G. & E.	11000	9000	10000	10000	
301.4115.120 EQUIPMENT MAINTENANCE	1400	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	67000	67000	67000	67000	
301.4140.120 INSURANCE	6867	6696	8035	8035	
301.4150.120 TRAINING & TRAVEL	75	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	100	
301.4933.120 PRINT MATERIAL	4000	4000	4000	4000	
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447
TOTAL	240883	243275	251506	161795	89711

PERSONNEL:

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

<p>4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)</p>	<p>47137</p>
<p>4020 OFFICE EXPENSE</p> <p style="padding-left: 20px;">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</p>	<p>3400</p>
<p>4130 CONTRACTUAL SERVICES</p> <p style="padding-left: 20px;">CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES</p>	<p>67000</p>

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

	BAYLISS	ELK CREEK
2013/2014 Budget	\$ 6,540	\$ 8,665
2012/2013 Budget	<u>\$ 6,540</u>	<u>\$ 8,665</u>
Net Change	\$ -	\$ -

Bayliss			Net Change
	<u>2013/2014</u>	<u>2012/2013</u>	
County Library Funding	\$ 6,540	\$ 6,540	\$ -
Total	\$ 6,540	\$ 6,540	\$ -

Elk Creek			Net Change
	<u>2013/2014</u>	<u>2012/2013</u>	
County Library Funding	\$ 8,665	\$ 8,665	\$ -
Total	\$ 8,665	\$ 8,665	\$ -

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 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.121 PART TIME SALARIES	3900	3900	3900	0	3900
338.4008.121 FICA	298	298	298	0	298
338.4009.121 WORKERS COMPENSATION	88	88	88	0	88
338.4030.121 SPECIAL DEPARTMENT	500	379	379	0	379
338.4071.121 TELEPHONE	575	625	625	0	625
338.4080.121 P.G. & E.	1250	1250	1250	0	1250
TOTAL	6611	6540	6540	0	6540

PERSONNEL:

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

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8665

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND 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	89	89	89	0	89
338.4030.122 SPECIAL DEPARTMENT	500	689	689	0	689
338.4071.122 TELEPHONE	620	620	620	0	620
338.4135.122 RENT	3000	3000	3000	0	3000
TOTAL	8476	8665	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
2013-2014 BUDGET
SUMMARY-RECREATION

PG. 2-35

2013/2014 Budget	\$ 126,887
<u>2012/2013 Budget</u>	<u>\$ 116,899</u>
Net Change	\$ 9,988

	2013/2014	2012/2013	Net Change
General Fund	\$ 99,624	\$ 87,273	\$ 12,351
Rec. Reimbursable	\$ 17,272	\$ 19,635	\$ (2,363)
Rec. Cultural	\$ 3,691	\$ 3,691	\$ -
Jump Start	\$ 6,300	\$ 6,300	\$ -
Total	<u>\$ 126,887</u>	<u>\$ 116,899</u>	<u>\$ 9,988</u>

Changes from 12/13:

General Fund- Increase in General Fund expenditures include:

- Ending of voluntary furlough
- Restoration of part time position previously reduced
- Ongoing increase in health, PERS, and Workers Compensation costs

Rec. Reimbursable- A portion of the part time position previously noted was funded via the Rec. Reimbursable fund. Requested funding back to General Fund.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

GENERAL 99624
JUMP START 6300
REC REIMB 17272
REC CULT 3691

ACC. 130
DEPT. RECREATION

TOTAL 126887

ACCT.# DESCRIPTION	ESTIMATED	2012/2013	ADOPTED	FUND	FUND
	2012/2013	BUDGET	2013/2014	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
301.4001.130 SALARY	50852	50852	56384	56384	
239.4004.130 TEMPORARY SALARIES-JUMP START	3428	3820	3820		3820
301.4004.130 TEMPORARY SALARIES	3500	3500	4800	4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11250	9000		9000
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	1000	2500	2500		2500
301.4006.130 PERS	13930	13930	16126	16126	
301.4007.130 HEALTH INSURANCE	8699	8699	9588	9588	
239.4008.130 FICA-JUMP START	292	292	292		292
301.4008.130 FICA	4158	4158	4681	4681	
322.4008.130 FICA - REC. REIMB.	765	861	689		689
323.4008.130 FICA - REC. CULTURAL	77	191	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	387	387	387		387
301.4009.130 WORKERS COMPENSATION	773	773	2489	2489	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	324	324	383		383
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	63	63	63	63	
301.4021.130 POSTAGE	10	50	0		0
322.4021.130 POSTAGE - REC. REIMB.	50	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1801	1801	1801		1801
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	6500	6500	6500		6500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	1000		1000
301.4071.130 TELEPHONE	500	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	100	500	500		500
301.4140.130 INSURANCE	1255	1223	1468	1468	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	175	175	175	175	
TOTAL	111039	116899	126887	99624	27263

PERSONNEL: RECREATION DIRECTOR 1
PART TIME CLERICAL ASSISTANCE 0.5

Pg. 2-37

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

EXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	9000
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
2013-2014 BUDGET
SUMMARY-SWIMMING POOL

PG. 2-38

2012/2013 Budget	\$ 36,871
2012/2013 Budget	<u>\$ 37,145</u>
Net Change	\$ (274)

	<u>2013/14</u>	<u>2012/13</u>	<u>Net Change</u>
General Fund	\$ 36,871	\$ 37,145	\$ (274)

No significant changes from 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 36871

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2012/2013 EXPENDITURES	2012/2013 BUDGET			
301.4004.135 TEMPORARY SALARIES	13800	15210	14500	14500	
301.4008.135 FICA	1056	1164	1109	1109	
301.4009.135 WORKERS COMPENSATIO	229	274	618	618	
301.4020.135 OFFICE EXPENSE	100	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	3250	3000	3000	3000	
301.4050.135 CLOTHING	0	0	150	150	
301.4060.135 ADVERTISING	225	150	550	550	
301.4071.135 TELEPHONE	200	200	200	200	
301.4080.135 P.G.& E.	4300	4000	4000	4000	
301.4081.135 WATER EXPENSE	4500	4500	4000	4000	
301.4100.135 BUILDING MAINTENANCE	100	400	400	400	
301.4115.135 EQUIPMENT MAINT.	1000	1000	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	5600	5600	5600	5600	
301.4140.135 INSURANCE	450	487	584	584	
301.4150.135 TRAVEL AND TRAINING	760	760	760	760	
301.5132.135 FIRST AID	100	300	300	300	
TOTAL	35670	37145	36871	36871	0

EXPLANATION OF ACCOUNTS

PG 2-40

4004 TEMPORARY LABOR CITY POOL	14500
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	550
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.	4000
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
 2013-2014 BUDGET
 SUMMARY-PARKS AND PUBLIC WORKS
 GENERAL EXPENDITURES

2013/2014 Budget	\$ 358,677
2012/2013 Budget	\$ 349,950
Net Change	\$ 8,727

	2013/2014	2012/2013	Net Change
General Fund	\$ 328,603	\$ 314,520	\$ 14,083
TANF Temp Labor	\$ -	\$ 5,356	\$ (5,356)
Gas Tax	\$ 30,074	\$ 30,074	\$ -
TOTAL	\$ 358,677	\$ 349,950	\$ 8,727

Changes from 2012/13

General Fund- Personnel cost (step increases, health, PERS, uemployment) have increased from 2012/13.

TANF- Residual funding from a previous temporary labor program that was fully utilized in 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

GENERAL	328603
GAS TAX	<u>30074</u>
TOTAL	358677

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

ACCT.# DESCRIPTION	ESTIMATED	2012/2013	ADOPTED	FUND	FUND
	2012/2013	BUDGET	2013/2014	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
301.4001.138 SALARIES	110000	116179	115251	115251	
316.4001.138 SALARIES	20541	20541	20541		20541
301.4002.138 OVERTIME	3500	5200	5200	5200	
301.4004.138 PART TIME SALARIES	27965	27965	27965	27965	
301.4006.138 PERS	34193	36114	37469	37469	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	52344	52344	58209	58209	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	11618	12262	11159	11159	
316.4008.138 FICA	1526	1526	1526		1526
301.4009.138 WORKERS COMPENSATION	3113	4667	10561	10561	
316.4009.138 WORKERS COMPENSATION	1637	1637	1637		1637
301.4013.138 UNEMPLOYMENT	0	2000	5000	5000	
301.4013.138 UNEMPLOYMENT	5356	5356	0		0
301.4014.138 LIFE INSURANCE	189	189	189	189	
301.4020.138 OFFICE EXPENSE	800	800	800	800	
301.4040.138 SMALL TOOLS	500	1000	1000	1000	
301.4050.138 CLOTHING	3000	4000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	1000	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	6000	12000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2500	2500	2500	
301.4113.138 FUEL	20000	20000	20000	20000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	2700	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	2500	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1200	1200	
301.5437.138 FIRST AID	100	100	100	100	
TOTAL	326452	349950	358677	328603	30074

PERSONNEL:

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

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
 2013-2014 BUDGET
 SUMMARY-PARKS

2013/2014 Budget	\$ 35,731
2012/2013 Budget	<u>\$ 35,359</u>
Net Change	\$ 372

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 32,231	\$ 31,859	\$ 372
CA Recycling Fund	\$ 3,500	\$ 3,500	\$ -
TOTAL	\$ 35,731	\$ 35,359	\$ 372

No Major Changes from 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

ACCT: 140
DEPT: PARK MAINT.

SOURCE OF FUNDS:
GENERAL 32231
CA Recycle Grant 3500
TOTAL 35731

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	7000	9000	9000	9000	
366.4030.140 SPECIAL DEPARTMENTAL	3500	3500	3500		3500
301.4071.140 TELEPHONE	200	300	300	300	
301.4080.140 P.G.& E.	9000	8000	8000	8000	
301.4081.140 WATER	7000	7800	7800	7800	
301.4100.140 BUILDING MAINTENANCE	1000	1000	1000	1000	
301.4120.140 PROFESSIONAL SERVICES	600	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	500	900	500	500	
301.4140.140 INSURANCE	3958	3859	4631	4631	
TOTAL	32758	35359	35731	32231	3500

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE	9000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES	
4100 BUILDING MAINTENANCE	1000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED	
4120 PROFESSIONAL SERVICES	1000
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR	
4130 CONTRACT SERVICES	500
ALARM MONITORING	

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-MALL MAINTENANCE

2013/2014 Budget	\$ 8,400
2012/2013 Budget	<u>\$ 8,400</u>
Net Change	\$ -

	<u>2013/2014</u>	<u>2012/2013</u>	<u>Net Change</u>
General Fund	\$ 8,400	\$ 8,400	\$ -

No major changes to mall maintenance activity from 2012/13.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 8400

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	300	1000	1000	1000	
301.4080.145 P.G.& E.	2400	3000	3000	3000	
301.4081.145 WATER	5700	4400	4400	4400	
TOTAL	8400	8400	8400	8400	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
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
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 1750

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	1200	1000	1000	1000	
301.4100.146 BUILDING MAINTENANCE	200	1250	750	750	
TOTAL	1400	2250	1750	1750	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

750

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-FIRE

2013/2014 Budget	\$ 696,429
2012/2013 Budget	\$ 682,580
Net Change	\$ 13,849

	2013/2014	2012/2013	Net Change
General Fund	\$ 696,429	\$ 682,126	\$ 14,303
Fire Activity	\$ -	\$ 454	\$ (454)
Total	\$ 696,429	\$ 682,580	\$ 13,849

Changes from 2012/13

Changes in personnel costs (PERS, Health, Workers Comp)

Building Maintenance requested increase of \$4K to paint fire station.

Special Department Increase of \$1K for updated code books.

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 696429
FIRE SPEC. 0
TOTAL 696429

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	272,940	272,940	273,840	273,840	
301.4002.150 OVERTIME	28,000	21,542	21,425	21,425	
301.4004.150 TEMP WAGES	2,500	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	6,591	6,583	6,623	6,623	
301.4006.150 PERS	125,102	125,102	123,307	123,307	
301.4007.150 HEALTH INSURANCE	92,410	92,257	97,793	97,793	
301.4008.150 FICA	25,500	24,976	25,048	25,048	
301.4009.150 WORKERS COMPENSATION	4,297	4,693	11,621	11,621	
301.4010.150 CALL BACK	12,000	20,425	20,425	20,425	
301.4013.150 UNEMPLOYMENT	-	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	
301.4020.150 OFFICE EXPENSE	1,700	1,700	1,700	1,700	
301.4021.150 POSTAGE	200	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	3,000	3,000	4,000	4,000	
357.4030.150 SPECIAL DEPARTMENTAL	867	454	-	-	
301.4040.150 SMALL TOOLS	4,400	4,100	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	4,000	4,000	4,000	4,000	
301.4080.150 PG&E	13,500	12,700	12,700	12,700	
301.4081.150 WATER	1,235	1,235	1,235	1,235	
301.4100.150 BUILDING MAINT.	10,000	12,500	16,500	16,500	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	7,500	8,125	8,125	8,125	
301.4115.150 EQUIP. MAINT.	7,000	7,000	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	-	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	6,704	15,000	10,000	10,000	
301.4140.150 INSURANCE	13,912	13,693	16,432	16,432	
301.4150.150 TRAVEL & TRAINING	2,500	5,000	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	1,500	1,500	1,500	1,500	
301.5306.150 VOLUNTEER PERS	4,200	4,000	4,000	4,000	
TOTAL	665,307	682,580	696,429	696,429	0

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	4,000
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	10,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,000

CITY OF WILLOWS
 2013-2014 BUDGET
 SUMMARY-STREETS

2013/2014 Budget	\$	134,510
2012/2013 Budget	\$	134,918
Net Change	\$	(408)

	2012/2013	2012/2013	Net Change
General Fund	\$ 37,912	\$ 39,027	\$ (1,115)
Gas Tax	\$ 85,286	\$ 85,286	\$ -
L&L Dist.-Zone A	\$ 7,151	\$ 7,151	\$ -
L&L Dist.-Zone B	\$ 4,161	\$ 3,454	\$ 707
Total	\$ 134,510	\$ 134,918	\$ (408)

No significant changes from 2012/2013.

CITY OF WILLOWS
2013-2014 BUDGET
SUMMARY-STORM DRAIN

PG. 2-55

2013/2014 Budget	\$	7,705
2012/2013 Budget	\$	7,705
Net Change	\$	-

	2012/13	2012/13	Net Change
General Fund	\$ 7,705	\$ 7,705	\$ -

No significant changes from 2012/13

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

GENERAL 37,912
GT 2105 37,000
GT 2106 23,929
GT 2107 24,357
L&L ZONE A 7,151
L&L ZONE B 4,161

134,510

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 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	3,500	7,000	7,000	7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	4,942	4,942	5,001		5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,454	3,454	4,161		4,161
301.4071.160 TELEPHONE	1,050	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	5,500	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,650	1,950	1,950	1,950	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,300	1,300	1,300		1,300
301.4082.160 STREET LIGHTING	-	3,200	-	-	
313.4082.161 STREET LIGHTING-L&L DISTRICT	850	909	850		850
314.4082.160 STREET LIGHTING	7,000	7,000	7,000		7,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	21,857	21,857	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	10,749	10,427	12,512	12,512	
314.5431.160 GAS TAX-STREET MAINTENANCE	20,000	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	3,000	4,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,750	2,500	2,500		2,500
TOTAL	116,031	134,918	134,510	37,912	96,598

4080 TRAFFIC SIGNALS 950
TRAFFIC SIGNALS @
WOOD AND TEHAMA
WOOD AND HUMBOLDT
WOOD AND WASHINGTON
SYCAMORE AND TEHAMA

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

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

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

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

5438 TRAFFIC SIGNAL 2,500
SYCAMORE/TEHAMA SIGNAL MAINTENANCE

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:
GENERAL 7,705

ACC. 170
DEPT. STORM DRAINS

ACCT.#	DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 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	1,200	700	700	700	
301.4115.170	EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	
301.4120.170	PROFESSIONAL SERVICES	500	1,500	1,300	1,300	
301.4140.170	INSURANCE	1,030	1,005	1,205	1,205	
	TOTAL	7,230	7,705	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 1300

**SPECIAL
PROJECTS**

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

369 CDBG PLANNING/TECH	70000
346 Program Income	1000
	<hr/>
	71000

ACC: 216
DEPT: CDBG PI
ACTIVITIES

ACCT.# DESCRIPTION	ADOPTED 2013/14 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
390.4030.216 CDBG Planning/Technical Assistance Activity	70000		70000
346.4150.216 Travel/Training	1000		1000
TOTAL	71000	0	71000

EXPLANATION OF ACCOUNTS

5800 Planning/Technical Assistance Projects housing Conditions Survey Housing Element	70000
4150 TRAVEL AND MEETINGS Housing and Community Development seminars.	1000

**CAPITAL
OUTLAY**

CITY OF WILLOWS
2013-2014 BUDGET

SOURCE OF FUNDS:

State Transportation Improvement	1,026,000
Gas Tas 2103	46,000
<u>TOTAL</u>	<u>1,072,000</u>

ACC: 400

CAPITAL OUTLAY

	ADOPTED 2013/2014 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
308.7256.400 STIP Road Reconstruction Projects	1,026,000		1,026,000
372.var.400 Road Resurface and Reconstruction	46,000		46,000
 Total Infrastructure	 1,072,000	 0	 1,072,000

7256 Two State Transportation Improvement Project funded reconstructions will take place in 2013/14 Sacramento St. \$718,000 nad Butte St. \$308,000

**ENTERPRISE
ACTIVITY**

CITY OF WILLOWS
2013-2014 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1650000	1588000		2006816		1231184
Sewer Construction	322000	14250			36000	300250
Total	1972000	1602250	0	2006816	36000	1531434

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1195063	Sewer Service- Residential	1170000
Capital Expenditures	417000	Commercial	255000
Loan Repayments	394753	NE Willows CSD	148000
Total Expenditure	2006816		
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
 2013-2014 BUDGET
 SEWER MAINTENANCE BUDGET

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	165048	165048	167532	167532
318.4002.180 OVERTIME	15000	15555	15555	15555
318.4004.180 TEMP WAGES	2821	26187		
318.4006.180 PERS	45125	45125	47799	47799
318.4007.180 HEALTH INSURANCE	71331	71331	78618	78618
318.4008.180 FICA	13989	15819	14006	14006
318.4009.180 WORKERS COMPENSATION	3217	3513	10561	10561
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	252	252	252	252
TOTAL SALARIES AND BENEFITS	316783	343230	334723	334723

PERSONNEL:

SUPERVISOR 1
 MAINTENANCE 3

CITY OF WILLOWS
2013-2014 BUDGET
SEWER MAINTENANCE BUDGET

ACCT.# DESCRIPTION	ESTIMATED 2012/2013 EXPENDITURES	2012/2013 BUDGET	ADOPTED 2013/2014 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	250	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	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	500	950	950	950
318.4080.180 PG&E	105,000	90,000	90,000	90,000
318.4100.180 BUILDING MAINT.	200	5,000	5,000	5,000
318.4111.180 VEHICLE MAINT.	49,000	49,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	15,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	28,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	550,000	522,000	545,500	545,500
318.4140.180 INSURANCE	23,168	23,200	27,840	27,840
318.4150.180 TRAVEL & MEETINGS	260	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,600	1,200	1,200	1,200
318.4170.180 TRAINING	100	300	300	300
318.5132.180 FIRST AID AND SAFETY	400	250	250	250
318.5631.180 DISCHARGE PERMIT	9,137	9,000	9,500	9,500
318.5632.180 GENERAL ADMINISTRATION	75,000	75,000	75,000	75,000
TOTAL	880,015	860,700	860,340	860,340

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	5,000
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	545,500
SOUTHWEST WATER CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2013-2014 BUDGET
 SEWER MAINTENANCE BUDGET
 CAPITAL OUTLAY

DESCRIPTION	ADOPTED 2013/2014 BUDGET	FUND SUPPORT ENTERPRISE
<u>CONSTRUCTION</u>		
318.7210.400 Sewer Line Replacement (Sacramento St. Project)	417,000	417,000
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	847,753	847,753

CITY OF WILLOWS
 2013-2014 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
18000	5000	8422	14578

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

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	2000	Commercial Water Service	5000
PG & E	3050		
Maintenance	1500		
Professional Svc. (Carried Over)	1000		
Insurance	72		
State Fees	800		
Total	8422		

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
 2013-2014 BUDGET
 CARRYOVER PROJECTS

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
 2012-2013 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
 THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE
 2013-2014 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
TDA-LTF Road Maintenance	PPW	80000	53000		27000
TOTAL		80000	53000		27000