

CITY OF WILLOWS

2020/21

ADOPTED  
BUDGET

WITH

2021/22 PROJECTIONS

CITY OF WILLOWS  
 2020-2021 ADOPTED BUDGET  
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## *2020/2021 Budget Narrative*

Honorable Mayor Warren and Members of the Willows City Council,

The 2020/21 Adopted Budget is presented in a format very similar to past years. Prior year activity is presented in **black**, current year budget in **green**, and 2021/22 projection in **blue**

**SECTION 1- General Fund and Special Revenue Fund Recap, General Fund Revenue Projection, and 2019/20 Estimated General Fund Status.** This section provides an overview, bottom line of General Fund and Special Revenue Fund activity, the projected deficit, and the estimated status of General Fund reserves. This section provides a summary of the details that are presented in Section 2.

**SECTION 2-Operations and Maintenance.** This section provides a detailed look, by City department of the operational expenditures of General and Special Revenue Funds. Please note that Enterprise Funds, (Sewer and Water) are presented in Section 5 of the budget report.

**SECTION 3-Special Projects.** This section creates the appropriation approval for the use of grant-based loan repayment funds that must be used for a specific purpose.

**SECTION 4-Capital Projects and Debt Service.** This section outlines the expenditures for equipment, infrastructure, and service of non-enterprise debt.

**SECTION 5-Enterprise Funds.** The Sewer Fund and the Water Fund are presented in this section.

**SECTION 6-Carryover items.** Utilized to note capital projects that are in progress and have already had funds appropriated.

## ***GENERAL FUND REVENUE OUTLOOK***

Please refer to Sections 1-2 and 1-2a-

The City of Willows relies on a number of areas of revenue for General Fund activity. The four largest sources of General Fund revenue are-

**Sales Tax**-Normally, approximately 34% of General Fund Revenue

**Property Tax**-Normally, approximately 20% of General Fund Revenue

**Transient Occupancy (“Hotel”) Tax**-Normally, approximately 18% of General Fund Revenue

**Vehicle License Fee (share of DMV fees allocated on a per capita basis)**-Normally, approximately 14% of General Fund Revenue

These four areas make up over 85% of our General Fund revenue, and the impacts of the economic shutdown due to COVID-19, while varied, will impact all areas.

Please refer to Section 1-2a for a detailed projection of these revenue items. Please do so with the thought process that these are very much guesses as to where we will be in these revenue categories based upon information and guidance from the League of CA Cities and the sales tax consulting firm of Hinderliter de Lamas, as well as by observing activity in the community. In rough terms, in comparing the 2020-21 General Fund Revenue projections to the revenue projections provided at the 2019/20 mid-year review in February 2020, the following summary of shortfalls are noted-

Transient Occupancy Tax	\$400,000
Sales Tax	252,000
Building Permits	37,000
Plan Check	30,000
Other Revenue and Refunds	39,000

There are other potential shortfalls, but this group, totaling \$758,000, makes up the large majority of the potential revenue reduction.

## ***GENERAL FUND EXPENDITURES***

Please refer to Sections 2-1 to 2-52a and Section 1-1 for summary information-

The details of operation and maintenance expenditures are contained in Section 2 of the report. Further, the General Fund is designated as Fund 301. If you are looking at line item detail, if the expenditure is tied to the General Fund, it will be noted by Fund Number 301 in the Account section.

Cuts to the budget as proposed by Staff and Council, and, ultimately, approved by Council are reflected in the "Budget Summary" pages for each department. Some highlighted budget cuts include-

- Suspension of the majority of recreation activities and the layoff of the Recreation Coordinator
- Defunding and layoff of a Maintenance I position in Parks and Public Works
- Defunding of one vacant firefighter position
- 10% furlough/10% pay cut of selected positions
- Reduction in library operation hours

The City has benefitted from the opportunity to move to contracting with other Agencies or private entities in a number of areas (law enforcement, library director, building inspection, IT, planning, engineering, sewer treatment operations in the Enterprise Fund, etc.) and, in the number of areas cuts are already proposed where the level of service can be reduced under terms of the contract. However, fixed fee contracts present an issue where the cost cannot be cut without concessions by the contract service provider. The budget reflects those areas where services have been reduced. However, the fact remains that we are under contract obligation in a number of areas.

Also, PERS and insurance are major expenditures of the General Fund. PERS has already made it clear that they will not provide relief on either ongoing PERS contributions or the unfunded liability, and, at present, Staff is not aware of any movement in the State Legislature to attempt to override this. Insurance is also an arena that not only is not going to provide relief, the City is experiencing increased liability and WC rates due to recent loss history.

Bottom line, the adopted budget notes a General Fund Deficit of \$521K, with opening reserves of \$1.136MM. This would leave an estimated reserve at the close of 2020-21 of \$614K, which would represent a 14% reserve at the close of 20/21.

### ***CAPITAL EXPENDITURES and DEBT SERVICE***

Please refer to Section 4 for summary information-

Please note that all General Fund capital expenditures have been suspended for 2020-21 except for a \$5,000 placemark in case IT or other equipment fails and needs to be replaced. Staff would need to come back to Council for a specific appropriation if a capital expenditure were to become necessary.

For Infrastructure (Section 4-2) public works/street specific funds (primarily SB1 and other Gas Tax) are requested for appropriation not only based upon 2020-21 revenue, but carryover funds from these sources as well. Given the transition in the Community Development Services Director position, this allows for a more straightforward look at these types of funds available.

Debt Service (Section 4-3) deals with the ongoing lease on the fire engine and the GAP financing for the CDBG-OTC funds/Basin Street development agreement.

### ***SEWER ENTERPRISE FUND***

Please refer to Sections 5-1 to 5-4-

The budget for the Sewer Enterprise Fund is based upon the following-

-The proposed rate increase structure was not adopted for implementation in 2020-21

-Removal of one position from the Sewer Enterprise Fund. This position has been transferred to the General Fund. Said position was defunded as part of General Fund cuts.

-Commencement of tracking of fuel usage to specific vehicles in the Public Works/Sewer fleet

### ***CARRYOVER ITEMS***

Refer to Section 6-1-

Section 6 consists of carryover of project(s) that have been appropriated in current or prior years. This year, it consists entirely of the continued progress on the South Willows Infrastructure Project.

**BUDGET RECAP**  
**(General and Special Revenue Funds)**

**GENERAL FUND REVENUE AND**  
**STATUS ESTIMATES**

**SECTION 1**

CITY OF WILLOWS  
2020-2021 and 2021-2022 BUDGET YEARS  
BUDGET RECAP

DEPARTMENT-OPS/MAINT.	2020/21 ADOPTED TOTAL	2020/21 ADOPTED GENERAL FUND	2020/21 ADOPTED OTHER FUNDS	Page	2021/22 PROJECTED TOTAL	2021/22 PROJECTED GENERAL FUND	2021/22 PROJECTED OTHER FUNDS
CITY COUNCIL	8403	8403		2-1	26931	26931	
CITY ATTORNEY	40000	40000		2-3	45000	45000	
CITY MANAGER	44035	44035		2-5	55737	55737	
FINANCE DEPARTMENT	262247	262247		2-7	283217	283217	
PLANNING	44929	44929		2-10	56089	56089	
GENERAL OFFICE	167369	167369		2-12	175466	175466	
COMMUNITY ACTIVITIES	105454		105454	2-15	90000		90000
CIVIC CENTER MAINT.	29174	29174		2-17	29213	29213	
BUILDING	183897	182897	1000	2-19	194963	193963	1000
POLICE SERVICES	1727044	1607044	120000	2-22	1794224	1674224	120000
ENGINEERING	12000	10000	2000	2-25	12000	10000	2000
LIBRARY	318027	198527	119500	2-27	347880	228380	119500
LIBRARY-BAYLISS	7500		7500	2-30	7500		7500
LIBRARY-ELK CREEK	10500		10500	2-30	10500		10500
RECREATION	83891	52969	30922	2-33	140211	109289	30922
SWIMMING POOL	19731	19731		2-36	38966	38966	
PARKS & PUBLIC WORKS-GENERAL	411111	379782	31329	2-39	477412	446083	31329
PARKS DIVISION	48838	48838		2-42	46367	46367	
MALL DIVISION	8800		8800	2-44	8800		8800
MUSEUM DIVISION	2500	2500		2-46	2500	2500	
FIRE DEPARTMENT	752236	752236		2-48	819822	819822	
PUBLIC WORKS/STREETS DIVISION	157849	53709	104140	2-51	169574	55317	114257
STORM DRAINS DIVISION	7451	7451		2-53	7613	7613	
TOTAL O & M EXPEND.	4452986	3911841	541145		4839985	4304177	535808
CAPITAL							
INFORMATION TECHNOLOGY	5000	5000			10000	10000	
PUBLIC WORKS	492257		492257				492257
FIRE	0						
INFRASTRUCTURE	0						
DEBT SERVICE			194189				194189
TOTAL CAPITAL	497257	5000	686446		10000	10000	686446
TOTAL EXPENDITURES	4950243	3916841	1227591		4852985	4314177	1225254
ESTIMATED REVENUES & TRANSFERS	4622967	3395376	1227591		5071030	3845776	1225254
ESTIMATED DEFICIT		-521465	0			-468401	0
Projected General Fund Reserve @7/1/20		1135633				614168	
Estimated General Fund Reserve 6/30/21		614168				145767	

City of Willows - General Fund Revenue  
2020/21 and 2021/22 Projections

Revenues:	2018/19 Actual	2019/20 Projection	2019/20 Mid Year Revision	4/28/2020 COVID-19 REVISE	5/19/2020 Revise	2020/21 Projection	2021/22 Projection	NOTES
PROPERTY TAX	\$ 809,929	\$ 792,000	\$ 820,000	\$ 805,000	\$ 815,000	\$ 805,000	\$ 821,100	1
PG&E FRANCHISE	\$ 49,724	\$ 50,000	\$ 50,000	\$ 54,920	\$ 54,920	\$ 52,000	\$ 52,000	
WATER FRANCHISE	\$ 45,834	\$ 46,000	\$ 48,055	\$ 48,055	\$ 48,055	\$ 47,000	\$ 47,000	
CABLE TV FRANCHISE	\$ 34,519	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 34,000	\$ 34,000	
GARBAGE FRANCHISE	\$ 72,216	\$ 62,000	\$ 62,000	\$ 62,000	\$ 65,000	\$ 62,000	\$ 62,000	
SALES TAX	\$ 1,477,295	\$ 1,380,000	\$ 1,400,000	\$ 1,273,692	\$ 1,273,692	\$ 1,148,000	\$ 1,275,000	2
TRANSFER TAX	\$ 18,749	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
OCCUPANCY TAX	\$ 861,879	\$ 725,000	\$ 725,000	\$ 725,000	\$ 762,925	\$ 325,000	\$ 650,000	3
BUSINESS LICENSE	\$ 20,820	\$ 21,000	\$ 21,000	\$ 21,000	\$ 20,000	\$ 20,000	\$ 20,000	
BUILDING PERMITS	\$ 51,419	\$ 95,000	\$ 95,000	\$ 87,000	\$ 87,000	\$ 50,000	\$ 50,000	
ENCROACHMENT PERMITS	\$ 11,266	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,000	\$ 4,000	\$ 4,000	
FINES & FORFEITURES	\$ 12,981	\$ 2,500	\$ 2,500	\$ 11,000	\$ 11,000	\$ 5,000	\$ 5,000	
GENERAL INTEREST	\$ 16,191	\$ 22,000	\$ 22,000	\$ 19,000	\$ 19,000	\$ 12,500	\$ 10,000	
RENTAL OF PROPERTY	\$ 22,946	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	
MOTOR VEHICLE IN LIEU	\$ 577,461	\$ 575,000	\$ 595,000	\$ 595,000	\$ 620,287	\$ 600,000	\$ 600,000	4
PLANNING FEES	\$ 16,401	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
PLAN CHECK FEES	\$ 20,962	\$ 20,000	\$ 20,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ 30,000	
FIRE DEPARTMENT FEES	\$ 36,986	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 39,440	\$ 39,440	\$ 39,440	\$ 39,440	
OTHER REV & FUNDS	\$ 4,695	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000	\$ 6,000	\$ 6,000	5
WEED ABATEMENT	\$ 10,305	\$ 8,000	\$ 3,500	\$ 3,500	\$ 8,322	\$ 3,500	\$ 3,500	
CAL TRANS STREET SWEEP	\$ 4,919	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 807	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 11	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	
SWIM POOL RECEIPTS	\$ 26,042	\$ 20,000	\$ 20,000	\$ 8,500	\$ 8,500	\$ 10,000	\$ 20,000	
PARK PERMITS	\$ 2,963	\$ 1,300	\$ 1,300	\$ 1,155	\$ 1,115	\$ 1,000	\$ 1,300	
PUB SAFETY SALES TAX	\$ 18,260	\$ 14,500	\$ 14,600	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	
BOOKING FEES	\$ 1,165	\$ 500	\$ 500	\$ 550	\$ 661	\$ 500	\$ 500	
TRANSFER IN-COMMUNITY DISCRETIONARY						\$ 25,500		
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 4,303,979</b>	<b>\$ 4,098,470</b>	<b>\$ 4,163,525</b>	<b>\$ 4,003,248</b>	<b>\$ 4,082,053</b>	<b>\$ 3,395,376</b>	<b>\$ 3,845,776</b>	

NOTES

- 1 Property tax is not currently subject to allowed delays and deferral of payment. Unfortunate issues such as foreclosures may drive this number downward. As with a number of other areas, this is a "wait and see" line item.
- 2 Guidance regarding sales tax projections for 2020/21 range from 10% to 36% down from original 2018-19 numbers. Based upon the sales mix within the City of Willows, 18% decline was used as the estimate downward. For 21-22, an estimate that splits the difference between 2019-20 and 2020-21 was used.

3 Guidance regarding transient occupancy tax and observation of local hotel activity has led to the following estimates-

April-June 2020	15% of normal
July-Sept. 2020	20% of normal
Oct.-Dec. 2020	45% of normal
Jan-Mar. 2021	90% of normal

Average of the 4 quarters 42.50% of normal

2019-20 updated TOT Revenue	\$	762,925
		<u>42.50%</u>
	\$	324,243

These projections are not subject to seasonal (quarterly) fluctuations in TOT. It is assumed that pent up demand will create a stay in a later quarter as travel, construction, and the racetrack may see a "surge" in activity as the economy opens back up.

2021-2022 is based upon a doubling of 2020-21 activity.

4 VLF is anticipated to not move significantly. It is generally a growth area from year to year. Replacement vehicle purchases, with higher registration, is expected to be slowed, however. Repossessions and non payment may become an issue.

5 The City received a \$40,000 insurance dividend in 2019-20 from its self insurance liability and WC pool. That amount dropped to \$2,500 for 2020-21.

City of Willows  
 Estimated Schedule of General Fund Activity  
 FY 2019-20

**Estimated 2019/2020 General Fund Revenue** \$ **4,082,053**

Estimated General Fund Expenditures

City Council	\$ 23,005
City Attorney	\$ 48,100
City Manager	\$ 44,912
Finance	\$ 260,245
Planning	\$ 57,905
General Office	\$ 161,719
Civic Center	\$ 32,850
Building	\$ 169,848
Police	\$ 1,515,221
Engineering	\$ 2,500
Library	\$ 204,000
Recreation	\$ 91,747
Swimming Pool	\$ 37,539
Public Works-Dept. Wide	\$ 370,502
Parks	\$ 40,085
Mall Maintenance	\$ 8,091
Museum Maintenance	\$ 1,900
Fire	\$ 887,770
Public Works-Streets	\$ 38,784
Storm Drains	\$ 6,163
<u>Capital Outlay /Debt Service</u>	<u>\$ 241,835</u>

Estimated 2019/20 General Fund Expenditures \$ 4,244,721

Estimated 2019/2020 Deficit \$ (162,668)

General Fund Balance 07/01/19-Unreserved	\$ 1,094,301
General Fund Balance 07/01/19-Reserved	\$ 200,000
General Fund Balance 07/01/19-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,299,301

Estimated Fund Balance 6/30/20 \$ 1,136,633

**OPERATIONS &  
MAINTENANCE  
SECTION 2**

**CITY OF WILLOWS  
2020-21 ADOPTED BUDGET  
2021-22 PROJECTED BUDGET  
SUMMARY-CITY COUNCIL**

PG. 2-1

	2019-20	2020-21 ADOPTED	Projected 2020-21
General Fund	\$ 25,982	\$ 8,403	\$ 26,931
<b>Total</b>	<b>\$ 25,982</b>	<b>\$ 8,403</b>	<b>\$ 26,931</b>

**Items of Note:**

**budget cuts include the following**

- 15.0K            Suspension of Council Pay**
- 1.1K            Employer taxes associated with Council Pay**
- .75K            Cut to special department**
- 1.5K            Travel and meetings**

**Willows Municipal Code 2.05.020 notes that any official action taken by the Council regarding salary changes will not take affect until the next seated Council. The current Councilmembers have individually, voluntarily suspended their own pay.**

**This budget assumes that any new Councilmembers will also voluntarily suspend their salary.**

CITY OF WILLOWS  
ADOPTED BUDGET

PG. 2-2

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 10  
DEPT: CITY COUNCIL

	2020/21	2020/21
GENERAL \$	8,403 \$	26,931

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4004.010 SALARIES	15000	15000	0	15000	0		15000	
301.4008.010 FICA	1148	1148	0	1148	0		1148	
301.4009.010 WORKERS COMPENSATION	414	416	496	521	496		521	
301.4030.010 SPECIAL DEPARTMENTAL	118	1250	500	1250	500		1250	
301.4140.010 INSURANCE	1596	1668	2107	2212	2107		2212	
301.4150.010 TRAVEL & MEETINGS	0	2000	500	2000	500		2000	
301.4160.010 DUES	4729	4500	4800	4800	4800		4800	
<b>TOTAL</b>	<b>23005</b>	<b>25982</b>	<b>8403</b>	<b>26931</b>	<b>8403</b>	<b>0</b>	<b>26931</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4004 SALARIES	0	15000
4030 SPECIAL DEPT. EXPENSE Plaques, awards, Council specific supplies	500	1250
4140 INSURANCE FIRE, THEFT, LIABILITY	2107	2212
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	500	2000
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4800	4800

CITY OF WILLOWS  
2020-21 ADOPTED BUDGET  
2021-22 PROJECTED BUDGET  
SUMMARY-CITY ATTORNEY

PG. 2-3

	<u>2019-20</u>	<u>2020-21 Adopted</u>	<u>Projected 2020-21</u>
General Fund	\$ 50,000	\$ 40,000	\$ 45,000
Total	\$ 50,000	\$ 40,000	\$ 45,000

**Items of Note:**  
budget cuts include the following

Legal fees associated with code enforcement have been reduced by \$10,000.

CITY OF WILLOWS  
 ADOPTED BUDGET  
 FY 2020-21 ADOPTED  
 FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 20  
 DEPT: CITY  
 ATTORNEY

	2020/21	2021/22
GENERAL \$	40,000 \$	45,000

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	35000	35000	35000	35000	35000		35000	
301.4122.020 PROFESSIONAL SERVICES-CODE ENFORCEMENT	15000	15000	5000	10000	5000		10000	
<b>TOTAL</b>	<b>50000</b>	<b>50000</b>	<b>40000</b>	<b>45000</b>	<b>40000</b>		<b>45000</b>	

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4120 PROFESSIONAL SERVICES-City Attorney	35000	35000
4122 PROFESSIONAL SERVICES-Code Enforcement Legal Support	5000	10000

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-CITY MANAGER**

PG. 2-5

	2019-20	2020-21 Adopted	Projected 2021-22
General Fund	\$ 47,591	\$ 44,035	\$ 55,737
<b>Total</b>	<b>\$ 47,591</b>	<b>\$ 44,035</b>	<b>\$ 55,737</b>

**Items of Note:**

Budget cuts include the following-

- 5K      End participation in Northstate Employment Relations Consotium
- 2K      Reduce travel and meetings

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

2020/21 2021/22  
GENERAL \$ 44,035 \$ 55,737

ACCT: 30  
DEPT: CITY  
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4006.030 PERS	35433	36695	40439	44841	40439		44841	
301.4007.030 HEALTH INSURANCE	1596	1596	1596	1596	1596		1596	
301.4030.030 SPECIAL DEPARTMENTAL	914	1500	1000	1500	1000		1500	
301.4120.030 PROFESSIONAL SERVICES	4730	4800	0	4800	0		4800	
301.4150.030 TRAVEL AND MEETINGS	2239	3000	1000	3000	1000		3000	
TOTAL	44912	47591	44035	55737	44035	0	55737	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	40439	44841
4007 HEALTH INSURANCE CITY PORTION OF RETIREE HEALTHCARE	1596	1596
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	0	4800

**CITY OF WILLOWS  
 2020-21 ADOPTED BUDGET  
 2021-22 PROJECTED BUDGET  
 SUMMARY-FINANCE**

PG. 2-7

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
<b>General Fund</b>	<b>\$ 269,490</b>	<b>\$ 262,247</b>	<b>\$ 283,217</b>
<b>Total</b>	<b>\$ 269,490</b>	<b>\$ 262,247</b>	<b>\$ 283,217</b>

**Items of Note:**

**Budget cuts include the following-**

- \$13K     10% Paycut/furlough**
- \$1K       Resulting reduction in employer payroll tax**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 262,247	\$ 283,217

ACCT: 50  
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	141000	144600	131884	140815	131884		140815	
301.4006.050 PERS	54958	56860	60866	67021	60866		67021	
301.4007.050 HEALTH INSURANCE	19978	21064	21543	22306	21543		22306	
301.4008.050 FICA	10787	11189	10217	10900	10217		10900	
301.4009.050 WORKERS COMPENSATION	6798	6801	8761	9199	8761		9199	
301.4014.050 LIFE INSURANCE	124	126	126	126	126		126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	2600	2600		2600	
301.4115.050 EQUIPMENT MAINTENANCE	0	250	250	250	250		250	
301.4130.050 CONTRACTUAL SERVICES	24000	26000	26000	30000	26000		30000	
<b>TOTAL</b>	<b>260245</b>	<b>269490</b>	<b>262247</b>	<b>283217</b>	<b>262247</b>	<b>0</b>	<b>283217</b>	<b>0</b>

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

**EXPLANATION OF ACCOUNTS**

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	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>
<b>4130 CONTRACTUAL SERVICES</b>	<b>26000</b>	<b>30000</b>
<b>COMPUTER SOFTWARE MAINT. CONTRACT</b>		
<b>ANNUAL FINANCIAL AUDIT</b>		
<b>PERS ACTUARIAL COSTS</b>		
<b>OPEB ACTUARIAL COSTS</b>		

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-PLANNING**

PG. 2-10

General Fund	2019-20	2020-21 Adopted	Projected 2021-22
	\$ 56,005	\$ 44,929	\$ 56,089
<b>Total</b>	<b>\$ 56,005</b>	<b>\$ 44,929</b>	<b>\$ 56,089</b>

**Items of Note:**

**Budget cuts include the following-**

- 10K      Reduction in Planning Services**
- 1K        Travel and Meetings**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 60  
DEPT. PLANNING

2020/21 2021/22  
GENERAL \$ 44,929 \$ 56,089

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.060 PART TIME WAGES	2900	3000	3000	3000	3000		3000	
301.4008.060 FICA	222	230	230	230	230		230	
301.4009.060 WORKERS COMP.	125	125	199	209	199		209	
301.4021.060 POSTAGE	200	350	200	350	200		350	
301.4030.060 SPECIAL DEPARTMENTAL	4075	4300	4300	4300	4300		4300	
301.4060.060 ADVERTISING	1000	1000	1000	1000	1000		1000	
301.4120.060 PROFESSIONAL SERVICES	48500	45000	35000	45000	35000		45000	
301.4150.060 TRAVEL & MEETINGS	883	2000	1000	2000	1000		2000	
<b>TOTAL</b>	<b>57905</b>	<b>56005</b>	<b>44929</b>	<b>56089</b>	<b>44929</b>	<b>0</b>	<b>56089</b>	<b>0</b>

PERSONNEL: Planning Commissioner Stipend

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPT. EXPENSE MISC. SUPPLIES & EQUIP., MAPPING	4300	4300
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	35000	45000
4150 TRAVEL & MEETINGS Planning Commission travel and training	1000	2000

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-GENERAL OFFICE**

PG. 2-12

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
<b>General Fund</b>	<b>\$ 163,428</b>	<b>\$ 167,369</b>	<b>\$ 175,466</b>
<b>Total</b>	<b>\$ 163,428</b>	<b>\$ 167,369</b>	<b>\$ 175,466</b>

**Items of Note:**

**Budget cuts include the following-**

**\$4K      10% Furlough**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

2020/21 2021/22  
GENERAL \$ 167,369 \$ 175,466

ACCT: 70  
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	BUDGET	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4001.070 SALARIES	47338	48140	44561	49512	44561		49512	
301.4006.070 PERS	18422	18666	20422	22242	20422		22242	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	5772		5772	
301.4008.070 FICA	3621	3683	3409	3788	3409		3788	
301.4009.070 WORKERS COMPENSATION	2484	2485	2960	3108	2960		3108	
301.4013.070 UNEMPLOYMENT	0	6000	0	0	0		0	
301.4014.070 LIFE INSURANCE	67	63	62	62	62		62	
301.4020.070 OFFICE EXPENSE	5000	8000	6000	6000	6000		6000	
301.4021.070 POSTAGE EXPENSE	750	1500	1000	1800	1000		1800	
301.4060.070 ADVERTISING	750	1500	1000	1500	1000		1500	
301.4071.070 TELEPHONE	3500	5500	4000	4500	4000		4500	
301.4110.070 VEH. ALLOWANCE	150	200	200	200	200		200	
301.4115.070 EQUIPMENT MAINTENANCE	3725	6000	6000	6000	6000		6000	
301.4120.070 PROFESSIONAL SERVICES	55000	40000	52000	50000	52000		50000	
301.4140.070 INSURANCE	15140	15919	19983	20982	19983		20982	
TOTAL	161719	163428	167369	175466	167369		175466	

PERSONNEL:

ADMINISTRATIVE ANALYST-CITY CLERK

**EXPLANATION OF ACCOUNTS**

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	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>
<b>4020 OFFICE SUPPLIES</b>	<b>6000</b>	<b>6000</b>
<b>LETTERHEAD, FORMS, COMPUTER SUPPLIES</b>		
<b>MISC. OFFICE SUPPLIES, RECORD BOOKS</b>		
<b>4021 POSTAGE</b>	<b>1000</b>	<b>1800</b>
<b>GENERAL OFFICE POSTAGE</b>		
<b>4060 ADVERTISING</b>	<b>1000</b>	<b>1500</b>
<b>LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS</b>		
<b>4071 TELEPHONE</b>	<b>4000</b>	<b>4500</b>
<b>TELEPHONE IN GENERAL OFFICE AREA</b>		
<b>4110 VEHICLE ALLOW.</b>	<b>200</b>	<b>200</b>
<b>MILEAGE REIMB. PERSONAL VEHICLE</b>		
<b>4115 EQUIPMENT MAINTENANCE</b>	<b>6000</b>	<b>6000</b>
<b>ELECTRONIC OFFICE EQUIPMENT</b>		
<b>4120 PROFESSIONAL SERVICES</b>	<b>52000</b>	<b>50000</b>
<b>NETWORK MAINTENANCE CONTRACT AND</b>		
<b>T-1 NETWORK INTERNET LINE SERVICE</b>		
<b>PARCEL SOFTWARE</b>		
<b>Election Costs in 20-21</b>		
<b>4140 INSURANCE - LIABILITY, FIRE AND THEFT</b>	<b>19983</b>	<b>20982</b>

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-COMMUNITY ACTIVITIES**

PG. 2-15

	2019-20	2020-21 Adopted	Projected 2021-22
Community Discretionary	\$ 50,000	\$ 40,000	\$ 40,000
USDA-Feasibility	\$ 40,000	\$ 12,954	\$ -
SB 2-General Plan	\$ 50,000	\$ 60,000	\$ 50,000
Economic Discretionary	\$ 5,000	\$ -	\$ -
<b>Total</b>	<b>\$ 145,000</b>	<b>\$ 112,954</b>	<b>\$ 90,000</b>

**Items of Note:**

**Budget cuts include the following-**

- \$5K Economic Discretionary Fund has been depleted**
- \$10K Community Discretionary reduction in activities**
  
- 22.5K In Community Discretionary funds are transferred to the General Fund.**

CITY OF WILLOWS  
ADOPTED BUDGET  
FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
COMMUNITY	\$ 40,000	\$ 40,000
ECONOMIC DEV.	\$ -	\$ -
USDA BIOMASS	\$ 12,954	\$ -
SB-2 General Plan	\$ 60,000	\$ 50,000
	\$ 112,954	\$ 90,000

ACCT: 75  
DEPT. COMMUNITY  
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL
330.4030.075 SPECIAL DEPARTMENT	39500	15000	10000	10000		10000	10000
343.4030.075 SB 2-GENERAL PLAN	50000	50000	60000	50000		60000	50000
324.4120.075 USDA BIOMASS GRANT	37046	40000	12954	0		12954	0
330.5733.075 LAFCO	10000	10000	10000	10000		10000	10000
330.5734.075 ECONOMIC DEVELOPMENT	277	15000	5000	5000		5000	5000
333.5734.075 ECONOMIC DEVELOPMENT	5155	5000	0	0		0	0
330.5735.075 THREE CORE ECON. DEVELOPMENT	0	0	7500	7500		7500	7500
330.5760.075 COMMUNITY PROMOTION	7500	10000	7500	7500		7500	7500
<b>TOTAL</b>	<b>149478</b>	<b>145000</b>	<b>112954</b>	<b>90000</b>	<b>0</b>	<b>112954</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN, INCLUDING SEWER FEES SUSTAINABLE GROUND WATER ASSESSMENT	10000	10000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	5000	5000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION 2019-20 allocation inadvertently paid in 2018-19	7500	7500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$1.5K)	7500	7500

**CITY OF WILLOWS  
 2020-21 ADOPTED BUDGET  
 2021-22 PROJECTED BUDGET  
 SUMMARY-CIVIC CENTER**

	2019-20	2020-21 Adopted	Projected 2021-22
<b>General Fund</b>	\$ 37,500	\$ 29,174	\$ 29,213
<b>Total</b>	\$ 37,500	\$ 29,174	\$ 29,213

**Items of Note:**

**Budget cuts include the following-**

- \$5K      Reduction in custodian hours from 15 hours to 6 hours per week**
- \$5K      Reduction in building maintenance**



**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-BUILDING**

PG. 2-19

	2019-20	2020-21 Adopted	Projected 2021-22
<b>General</b>	\$ 193,348	\$ 182,897	\$ 193,963
<b>Certified Access</b>	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total</b>	\$ 194,348	\$ 183,897	\$ 194,963

**Items of Note:**

**Budget cuts include the following-**

**\$5K      10% Furlough**  
**\$10K     Professional Services**

CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-20

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 182,897	\$ 193,963
CERTIFIED ACCESS	\$ 1,000	\$ 1,000
	\$ 183,897	\$ 194,963

ACCT: 90  
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	54049	55968	51602	57336	51602		57336	
301.4006.090 PERS	29059	29723	31917	35417	31917		35417	
301.4007.090 HEALTH INSURANCE	21769	22577	23217	24213	23217		24213	
301.4008.090 FICA	4249	4678	4344	4782	4344		4782	
301.4009.090 WORKERS COMPENSATION	2706	2706	3428	3599	3428		3599	
301.4014.090 LIFE INSURANCE	62	63	62	62	62		62	
301.4020.090 OFFICE EXPENSE	224	400	400	400	400		400	
301.4021.090 POSTAGE EXPENSE	0	50	50	50	50		50	
301.4030.090 SPECIAL DEPARTMENTAL	2700	1000	1000	1000	1000		1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000		1000		1000
301.4120.090 PROFESSIONAL SERVICES	51500	72000	62000	62000	62000		62000	
301.4140.090 INSURANCE	3430	3583	4527	4753	4527		4753	
301.4150.090 TRAINING & TRAVEL	0	500	250	250	250		250	
301.4160.090 DUES & MEMBERSHIPS	100	100	100	100	100		100	
<b>TOTAL</b>	<b>169848</b>	<b>194348</b>	<b>183897</b>	<b>194963</b>	<b>182897</b>	<b>1000</b>	<b>193963</b>	<b>1000</b>

PERSONNEL:

Community Development Technician 1.0

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4120 PROFESSIONAL SERVICES	62000	62000
CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES (large project requiring contract inspection in 2019-20)		
4160 DUES & MEMBERSHIPS	100	100
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.		

**CITY OF WILLOWS  
2020-21 ADOPTED BUDGET  
2021-22 PROJECTED BUDGET  
SUMMARY-POLICE**

PG. 2-21

	2019-20	2020-21 Adopted	Projected 2021-22
<b>General Fund</b>	\$ 1,522,872	\$ 1,607,044	\$ 1,674,224
<b>SLESF</b>	\$ 155,948	\$ 120,000	\$ 120,000
<b>Total</b>	<b>\$ 1,678,820</b>	<b>\$ 1,727,044</b>	<b>\$ 1,794,224</b>

**NOTE:**

The Sheriff's contract has a 2.5% per year escalation clause. The amounts presented include this escalation

The PERS line item on Pg 2-22 is the PD share of the unfunded liability bases solely upon time that employees spent with the WPD. It does not include time in service with the Sheriff's Dept.

SLESF-Supplemental Law Enforcement Services Fund is a State level funding source that utilizes vehicle registration as its funding source. Each jurisdiction is guaranteed \$100K per year. \$120K is used as a baseline as well over half of a fiscal year's DMV fees were remitted before the economic turndown occurred. In addition, the City maintains \$10K in reserve in this fund for years where the SLESF funding source is reduced (as may be the case over the next two years).

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:  
GENERAL  
SLESF

	2020/21	2021/22
GENERAL	1,607,044	1,674,224
SLESF	120,000	120,000
	<u>1,727,044</u>	<u>1,794,224</u>

ACC. 100  
DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4006.100 PERS	259,634	267,285	280,260	311,310	280,260		311,310	
301.4007.100 HEALTH INSURANCE	1,596	1,596	1,596	1,596	1,596		1,596	
301.4130.100 CONTRACTUAL SERVICES	1,253,991	1,253,991	1,325,188	1,361,318	1,325,188		1,361,318	
376.4130.100 CONTRACTUAL SERVICES	155,948	155,948	120,000	120,000		120,000	120,000	
<b>TOTAL</b>	<b>1,671,169</b>	<b>1,678,820</b>	<b>1,727,044</b>	<b>1,794,224</b>	<b>1,607,044</b>	<b>120,000</b>	<b>1,674,224</b>	<b>120,000</b>

PERSONNEL:

Law Enforcement Provided by Contract Service

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-ENGINEERING**

PG. 2-23

	2019-20	2020-21 Adopted	Projected 2021-22
<b>General</b>	\$ 10,000	\$ 10,000	\$ 10,000
<b>Gas Tax 2107.5</b>	\$ 2,000	\$ 2,000	\$ 2,000
<b>Total</b>	\$ 12,000	\$ 12,000	\$ 12,000

Items of Note:

CITY OF WILLOWS  
ADOPTED BUDGET

SOURCE OF FUNDS:

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

	2020/21	2021/22
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	12000	12000

ACC. 110  
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	2500	10000	10000	10000	10000		10000	
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000		2000		2000
TOTAL	2500	12000	12000	12000	10000	2000	10000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2020/2021 FY 2021/2022

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

**CITY OF WILLOWS  
2020-21 ADOPTED BUDGET  
2021-22 PROJECTED BUDGET  
SUMMARY-LIBRARY**

PG. 2-25

	2019-20	2020-21 Adopted	Projected 2021-22
General Fund	\$ 210,626	\$ 198,527	\$ 228,380
County Library	\$ 54,003	\$ 55,500	\$ 55,500
Lost and Damaged Trust	\$ 474	\$ -	\$ -
Literacy Pass-through	\$ 50,000	\$ 50,000	\$ 50,000
CSLA	\$ 4,525	\$ 14,000	\$ 14,000
<b>Total</b>	<b>\$ 319,628</b>	<b>\$ 318,027</b>	<b>\$ 347,880</b>

Proposed budget includes the following

- \$2K Net reduction in Library Director's contract
- \$11K Reduction in part time staff due to open hours reduction  
(net of unemployment cost)
- \$1K Reduction in utilities.

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	198,527	228,380
COUNTY LIBRARY	55,500	55,500
CSLA	14,000	14,000
LOST/DAMAGE TRST	-	-
LITERACY PASSTHROUGH	50,000	50,000
	<u>318,027</u>	<u>347,880</u>

ACC. 120  
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.120 SALARIES	5,712	6,994	8,800	8,800	8,800		8,800	
338.4001.120 SALARIES	29,812	29,812	29,812	29,812		29,812		29,812
301.4004.120 PART TIME SALARIES	46,000	47,000	31,765	50,000	31,765		50,000	
338.4004.120 PART TIME SALARIES	9,257	9,257	9,257	9,257		9,257		9,257
301.4006.120 PERS	12,146	13,088	14,880	16,434	14,880		16,434	
338.4006.120 PERS	1,883	1,883	1,883	1,883		1,883		1,883
301.4007.120 HEALTH INSURANCE	3,641	3,862	4,108	4,489	4,108		4,489	
338.4007.120 HEALTH INSURANCE	4,915	4,915	4,915	4,915		4,915		4,915
301.4008.120 FICA	4,950	5,471	4,632	6,098	4,632		6,098	
338.4008.120 FICA	2,689	2,689	2,689	2,689		2,689		2,689
301.4009.120 WORKERS COMPENSATION	4,355	4,355	6,986	7,335	6,986		7,335	
301.4013.120 UNEMPLOYMENT	-	-	5,000	-	5,000		-	
301.4014.120 LIFE INSURANCE	62	63	62	62	62		62	
301.4020.120 OFFICE EXPENSE	1,750	2,500	2,000	2,500	2,000		2,500	
301.4021.120 POSTAGE	250	350	100	350	100		350	
301.4030.120 SPECIAL DEPARTMENT	250	1,000	600	1,000	600		1,000	
352.4030.120 CSLA SPECIAL DEPT.	14,000	4,525	14,000	14,000		14,000		14,000
359.4030.120 SPECIAL DEPARTMENT-LITERACY	60,062	50,000	50,000	50,000		50,000		50,000
301.4071.120 TELEPHONE	2,500	2,500	2,500	2,500	2,500		2,500	
301.4080.120 Utility-Electric	13,000	13,000	12,000	13,000	12,000		13,000	
301.4115.120 EQUIPMENT MAINTENANCE	435	1,400	1,000	1,400	1,000		1,400	
301.4130.120 CONTRACTUAL SERVICES	87,000	90,000	83,503	93,000	83,503		93,000	
338.4130.120 CONTRACTUAL SERVICES	-	-	1,497	1,497		1,497		1,497
301.4140.120 INSURANCE	16,416	13,335	16,416	17,237	16,416		17,237	
301.4150.120 TRAINING & TRAVEL	-	75	75	75	75		75	
301.4160.120 DUES & MEMBERSHIPS	-	100	100	100	100		100	
301.4933.120 PRINT MATERIAL	5,533	5,533	4,000	4,000	4,000		4,000	
202.4933.120 PRINT MATERIAL	700	474	-	-				
338.4933.120 PRINT MATERIAL	5,447	5,447	5,447	5,447		5,447		5,447
<b>TOTAL</b>	<b>332,765</b>	<b>319,628</b>	<b>318,027</b>	<b>347,880</b>	<b>198,527</b>	<b>119,500</b>	<b>228,380</b>	<b>119,500</b>

LIBRARIAN LIBRARY TECHNICIAN PART-TIME LIBRARY CLERKS	Contract 1 4800	annual personnel hours	
		FY 2020/2021	FY 2021/2022
4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)		41022	59257
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		2000	2500
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES		83503	93000

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-BAYLISS AND ELK CREEK LIBRARIES**

	2019-20	2020-21 Adopted	Projected 2021-22
Bayliss-County Funding	\$ 7,500	\$ 7,500	\$ 7,500
EC-County Funding	\$ 10,500	\$ 10,500	\$ 10,500

NOTE The rural libraries are entirely County funded. Budget cuts or enhancements are dependent upon funding levels.



CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-30

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACC. 122  
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY      2020/21      2021/22  
                                    10500      10500

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	SUPPORT	SUPPORT	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER
338.4004.122 PART TIME SALARIES	4611	5682	5682	5916	0	5682	0	5916
338.4008.122 FICA	352	435	435	453	0	435	0	453
338.4009.122 WORKERS COMPENSATION	241	241	393	393	0	393	0	393
338.4030.122 SPECIAL DEPARTMENT	450	2042	1890	1638	0	1890	0	1638
338.4071.122 TELEPHONE	600	900	900	900	0	900	0	900
338.4135.122 RENT	1200	1200	1200	1200	0	1200	0	1200
TOTAL	7454	10500	10500	10500	0	10500	0	10500

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

**CITY OF WILLOWS  
 2020-21 ADOPTED BUDGET  
 2021-22 PROJECTED BUDGET  
 SUMMARY-RECREATION**

PG 2-31

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
<b>General Fund</b>	\$ 99,220	\$ 52,969	\$ 109,289
<b>Jump Start</b>	\$ 8,297	\$ 8,296	\$ 8,296
<b>Recreation Reimbursable</b>	\$ 22,626	\$ 22,626	\$ 22,626
<hr/>			
<b>Total</b>	<b>\$ 130,143</b>	<b>\$ 83,891</b>	<b>\$ 140,211</b>

**Budget cuts include the following-**

**\$50K      Salary and benefits of a full year lay-off of the Recreation  
 Coordinator net of estimated unemployment costs**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACC. 130  
DEPT. RECREATION

	2020/21	2021/22
GENERAL	\$ 52,969	\$ 109,119
JUMP START	\$ 8,296	\$ 8,296
REC REIMB	\$ 22,626	\$ 22,796
<b>TOTAL</b>	<b>\$ 83,891</b>	<b>\$ 140,211</b>

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.130 SALARY	44713	49154	1936	52716	1936		52716	
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480	5480		5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	4800		4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500	12500	12500	12500		12500		12500
301.4006.130 PERS	22415	23774	22530	29026	22530		29026	
301.4007.130 HEALTH INSURANCE	8000	8777	689	8653	689		8653	
239.4008.130 FICA-JUMP START	420	420	419	419		419		419
301.4008.130 FICA	3454	4128	515	4218	515		4218	
322.4008.130 FICA - REC. REIMB.	956	956	956	956		956		956
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547	547		547		547
301.4009.130 WORKERS COMPENSATION	2819	2821	2940	3087	2940		3087	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720	720		720		720
301.4013.130 UNEMPLOYMENT	0	0	14400	0	14400		0	
301.4014.130 LIFE INSURANCE	62	63	0	62	0		62	
322.4021.130 POSTAGE - REC. REIMB.	800	200	200	200		200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850	1850		1850		1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7550	8000	8000	8000		8000		8000
301.4071.130 TELEPHONE	1500	1000	1000	1000	1000		1000	
301.4110.130 VEHICLE ALLOWANCE	800	1200	0	1200	0		1200	
322.4120.130 PROFESSIONAL SERVICES	150	250	250	250		250		250
301.4140.130 INSURANCE	2984	3133	3959	4157	3959		4156.95	
301.4150.130 TRAINING & TRAVEL	200	200	200	200	200		200	
301.4160.130 DUES & MEMBERSHIPS	0	170	0	170	0		0	
<b>TOTAL</b>	<b>122720</b>	<b>130143</b>	<b>83891</b>	<b>140211</b>	<b>52969</b>	<b>30922</b>	<b>109119</b>	<b>30922</b>

PERSONNEL: RECREATION COORDINATOR 1 (Not funded for 2020-21)  
 PART TIME CLERICAL ASSISTANCE 0.25  
 RECREATION ACTIVIITES TEMP. STAFF Varies

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

EXPLANATION OF ACCOUNTS

		FY 2020/2021	FY 2021/2022
4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	12500	12500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC. SOFTWARE MAINTENANCE	8000	8000

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
 SUMMARY-SWIMMING POOL

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 38,627	\$ 19,731	\$ 38,966
Total	\$ 38,627	\$ 19,731	\$ 38,966

**Budget cuts include the following-**

**\$19K**      **Estimated savings of not opening the pool for the 2020 season.**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

GENERAL      2020/21      2021/22  
                    19731      38966

ACC. 135  
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	12947	15500	4500	16000	4500		16000	
301.4008.135 FICA	985	1186	344	1224	344		1224	
301.4009.135 WORKERS COMPENSATION	522	542	531	558	531		558	
301.4020.135 OFFICE EXPENSE	41	200	200	200	200		200	
301.4030.135 SPECIAL DEPARTMENTAL	2800	4000	2500	4000	2500		4000	
301.4050.135 CLOTHING	0	120	120	120	120		120	
301.4060.135 ADVERTISING	0	500	500	500	500		500	
301.4071.135 TELEPHONE	200	250	225	225	225		225	
301.4080.135 P.G.& E.	4036	4700	2500	5500	2500		5500	
301.4081.135 WATER & SEWER EXPENSE	6275	4500	4600	6000	4600		6000	
301.4100.135 BUILDING MAINTENANCE	7749	2500	1000	1000	1000		1000	
301.4115.135 EQUIPMENT MAINT.	361	2500	250	1000	250		1000	
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	100		100	
301.4140.135 INSURANCE	1183	1079	1561	1639	1561		1639	
301.4150.135 TRAVEL AND TRAINING	340	650	650	650	650		650	
301.5132.135 FIRST AID	0	300	150	250	150		250	
<b>TOTAL</b>	<b>37539</b>	<b>38627</b>	<b>19731</b>	<b>38966</b>	<b>19731</b>	<b>0</b>	<b>38966</b>	<b>0</b>

**EXPLANATION OF ACCOUNTS**

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	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>
<b>4004 TEMPORARY LABOR CITY POOL</b>	<b>4500</b>	<b>16000</b>
<b>HEAD LIFEGUARD</b>		
<b>ASSIST. HEAD LIFEGUARD</b>		
<b>STAFF GUARDS</b>		
<b>SWIM LESSON INSTRUCTORS</b>		
<b>DAILY MAINTENANCE</b>		
<b>4030 SPECIAL DEPT. EXPENSE</b>	<b>2500</b>	<b>4000</b>
<b>CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES</b>		
<b>CLEANING, SUPPLIES, TRASH BAGS</b>		
<b>4081 WATER FOR POOL, CLEAN DECK</b>	<b>4600</b>	<b>6000</b>
<b>POOL BUILDING ETC.</b>		
<b>4100 BUILDING MAINT.</b>	<b>1000</b>	<b>1000</b>
<b>POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS</b>		
<b>RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL</b>		
<b>4120 PROFESSIONAL SERVICES</b>	<b>100</b>	<b>100</b>
<b>PREVIOUS CONTRACT POOL MAINTENANCE HAS</b>		
<b>REVERTED TO CITY STAFF</b>		

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
SUMMARY-PARKS/PUBLIC WORKS OPS

PG 2-37

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 365,000	\$ 379,782	\$ 446,083
Gas Tax	\$ 31,329	\$ 31,329	\$ 31,329
<hr/>			
Total	\$ 396,329	\$ 411,111	\$ 477,412

**Budget cuts include the following-**

- \$30K**     **Net reduction due to elimination of part time positions**
- \$43k**     **Position transferred from Sewer Enterprise (utilizing funding of Code Enforcement Officer) has been defunded.**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	379782	446083
GAS TAX	31329	31329
TOTAL	411111	477412

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

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.138 SALARIES	163443	151677	74396	198178	74396		198178	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	11000	11000	11000	11000	11000		11000	
301.4004.138 PART TIME SALARIES	11609	28710	0	0	0		0	
301.4006.138 PERS	74784	72554	77157	99722	77157		99722	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	32000	32057	35546	68421	35546		68421	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	14707	14003	6444	16232	6444		16232	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	6010	6010	11412	11982	11412		11982	
316.4009.138 WORKERS COMPENSATION	2892	2892	2892	2892		2892		2892
301.4013.138 UNEMPLOYMENT	0	0	5000	0	5000		0	
301.4014.138 LIFE INSURANCE	186	189	127	248	127		248	
301.4020.138 OFFICE EXPENSE	300	800	400	400	400		400	
301.4030.138 SPECIAL DEPARTMENT	2600	2000	2000	2000	2000		2000	
301.4040.138 SMALL TOOLS	100	1000	600	600	600		600	
301.4050.138 CLOTHING	2500	2500	2000	2500	2000		2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	2112	2000	2000	2000	2000		2000	
301.4090.138 RENT-EQUIPMENT	0	1000	0	0	0		0	
301.4111.138 VEHICLE MAINTENANCE	6500	12000	8000	8000	8000		8000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	4030	2500	2000	2000	2000		2000	
301.4113.138 FUEL	11000	11000	10000	10000	10000		10000	
301.4115.138 EQUIPMENT MAINTENANCE	4000	4000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	2318	2000	121000	2000	121000		2000	
301.4134.138 TREE MAINTENANCE	1500	3000	2200	2200	2200		2200	
301.4150.138 TRAVEL & TRAINING	550	500	500	600	500		600	
301.4160.138 DUES AND MEMBERSHIPS	600	700	700	700	700		700	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	600	1300	800	800	800		800	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	386178	396329	411111	477412	379782	31329	446083	31329

**PERSONNEL:**

<b>COMMUNITY SERVICES DIRECTOR</b>	<b>1</b>	<b>Moves to Professional Services for 2020-21</b>
<b>MAINTENANCE WORKER I</b>	<b>1</b>	<b>1 Position added for 2020-21 (Unfunded)</b>
<b>MAINTENANCE WORKER II</b>	<b>2</b>	<b>Staffed with one Maint II and Mechanic</b>
<b>SEASONAL PARKS/PUBLIC WORKS</b>	<b>0</b>	<b>Not Funded for 2020/21</b>

**EXPLANATION OF SELECTED ACCOUNTS**

	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>
<b>4020 OFFICE EXPENSE</b>	<b>800</b>	<b>800</b>
<b>OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES</b>		
<b>4160 DUES AND MEMBERSHIPS</b>	<b>600</b>	<b>600</b>
<b>AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION,</b>		
<b>PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT</b>		
<b>4150 TRAVEL AND TRAINING</b>	<b>500</b>	<b>600</b>
<b>CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING</b>		

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-PARKS**

	<b>2019-20</b>		<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 47,873	\$	48,838	\$ 46,367
<hr/>				
Total	\$ 47,873	\$	48,838	\$ 46,367

CITY OF WILLOWS  
ADOPTED BUDGET  
FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

PG 2-41

SOURCE OF FUNDS:

ACCT: 140  
DEPT: PARK MAINT.

GENERAL      2020/21      2021/22  
\$ 48,838    \$ 49,461

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020 BUDGET	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020 EXPENDITURES		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND GENERAL	FUND OTHER	FUND GENERAL	FUND OTHER	
301.4030.140 SPECIAL DEPARTMENTAL	7000	10000	8500	8500	8500		8500		
301.4071.140 TELEPHONE	0	200	200	200	200		200		
301.4080.140 P.G.& E.	16500	17000	16500	16500	16500		16500		
301.4081.140 WATER & SEWER	6500	8000	9000	9000	9000		9000		
301.4100.140 BUILDING MAINTENANCE	100	2000	1500	1500	1500		1500		
301.4120.140 PROFESSIONAL SERVICES	234	500	400	400	400		400		
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288		
301.4140.140 INSURANCE	9463	9885	12450	13073	12450		13073		
<b>TOTAL</b>		<b>40085</b>	<b>47873</b>	<b>48838</b>	<b>49461</b>	<b>48838</b>	<b>0</b>	<b>49461</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT EXPENSE PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES	8500	8500
4100 BUILDING MAINTENANCE BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED	1500	1500
4120 PROFESSIONAL SERVICES SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR	400	400
4130 CONTRACT SERVICES ALARM MONITORING	288	288

**CITY OF WILLOWS**  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
**SUMMARY-MALL MAINTENANCE**

PG. 2-42

	2019-20	2020-21 Adopted	Projected 2021-22
General Fund	\$ 9,000		
Mall Maintenance Fund	\$ 4,500	\$ 8,800	\$ 8,800
<b>Total</b>	<b>\$ 13,500</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>

Budget cuts include the following-

**\$9K**      **Transfer of mall maintenance expenditures from the General Fund to the mall maintenance fund**

CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-43

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

ACCT: 145  
DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	0	0
MALL MAINT.	8800	8800

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
331.4030.145 SPECIAL DEPARTMENTAL	750	1000	800	800		800		800
331.4080.145 P.G.& E.	1600	2000	2000	2000		2000		2000
331.4081.145 WATER	6000	6000	6000	6000		6000		6000
331.4120.145 PROFESSIONAL SVC.-MALL MAINT FUND	6148	4500	0	0				
<b>TOTAL</b>	<b>14498</b>	<b>13500</b>	<b>8800</b>	<b>8800</b>	<b>0</b>	<b>8800</b>	<b>0</b>	<b>8800</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT EXPENSE		
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION	800	800
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.		

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
SUMMARY-MUSEUM MAINTENANCE

PG 2-44

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 2,500	\$ 2,500	\$ 2,000
Total	\$ 2,500	\$ 2,500	\$ 2,000

Items of Note:

CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-45

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

ACCT: 146  
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
EXPENDITURES	BUDGET	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4081.146 WATER & SEWER	1800	1500	2000	2000	2000		2000	
301.4100.146 BUILDING MAINTENANCE	200	1000	500	500	500		500	
<b>TOTAL</b>	<b>2000</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE  
MINOR REPAIRS

FY 2020/2021 FY 2021/2022  
500 500

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
SUMMARY-FIRE DEPARTMENT

PG 2-46

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 922,390	\$ 752,236	\$ 819,822
Total	\$ 922,390	\$ 752,236	\$ 819,822

**Budget cuts include the following-**

- \$95K     Freezing Firefighter Engineer position**
- \$60K     Suspending Code Enforcement Position and transferring funding to Parks/Public Works**
- \$13K     10% Furlough Fire Chief**

CITY OF WILLOWS  
ADOPTED BUDGET

SOURCE OF FUNDS:

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

	2020/21	2021/22
GENERAL	\$ 752,236	\$ 819,822

ACC. 150  
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.150 SALARIES	303,017	328,651	215,473	260,071	215,473		260,071	
301.4002.150 OVERTIME	36,000	20,000	30,000	15,000	30,000		15,000	
301.4004.150 TEMP WAGES	41,500	40,000	30,000	10,000	30,000		10,000	
301.4005.150 HOLIDAY PAY	9,937	8,206	5,584	7,973	5,584		7,973	
301.4006.150 PERS	180,940	192,179	192,959	215,293	192,959		215,293	
301.4007.150 HEALTH INSURANCE	96,183	107,600	65,689	90,445	65,689		90,445	
301.4008.150 FICA	30,850	29,653	22,706	23,624	22,706		23,624	
301.4009.150 WORKERS COMPENSATION	18,402	18,403	17,276	18,139	17,276		18,139	
301.4010.150 CALL BACK	1,000	10,000	5,000	5,000	5,000		5,000	
301.4014.150 LIFE INSURANCE	315	315	186	248	186		248	
301.4020.150 OFFICE EXPENSE	1,500	1,700	1,500	1,500	1,500		1,500	
301.4021.150 POSTAGE	150	250	250	250	250		250	
301.4030.150 SPECIAL DEPARTMENTAL	11,000	11,500	11,500	11,500	11,500		11,500	
301.4040.150 SMALL TOOLS	6,600	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	2,400	3,500	2,500	2,500	2,500		2,500	
301.4071.150 TELEPHONE	8,000	6,650	6,650	6,650	6,650		6,650	
301.4080.150 PG&E	16,500	17,000	17,000	17,000	17,000		17,000	
301.4081.150 WATER AND SEWER	1,500	1,500	2,006	2,100	2,006		2,100	
301.4100.150 BUILDING MAINT.	11,000	10,000	7,000	7,000	7,000		7,000	
301.4110.150 VEHICLE ALLOWANCE	2,667	2,400	2,400	2,400	2,400		2,400	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	8,000	8,500	8,500	8,500	8,500		8,500	
301.4115.150 EQUIP. MAINT.	12,000	9,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	100	300	300	300	300		300	
301.4130.150 CONTRACTUAL SERVICES	46,000	50,000	45,000	50,000	45,000		50,000	
301.4140.150 INSURANCE	24,575	21,983	31,457	33,029	31,457		33,029	
301.4150.150 TRAVEL & TRAINING	2,105	2,500	2,000	2,000	2,000		2,000	
301.4160.150 DUES & MEMBERSHIPS	1,329	1,100	1,100	1,100	1,100		1,100	
301.5306.150 VOLUNTEER PERS	4,200	4,500	4,200	4,200	4,200		4,200	
<b>TOTAL</b>	<b>887,770</b>	<b>922,390</b>	<b>752,236</b>	<b>819,822</b>	<b>752,236</b>	<b>0</b>	<b>819,822</b>	<b>0</b>

PERSONNEL:

CHIEF	1
ENGINEER/FIREFIGHTERS	3 (2 funded; 1 defunded for 2020-21)
CODE ENFORCEMENT OFFICER	0 Position suspended-funding transferred to PPW personnl

EXPLANATION OF ACCOUNTS

FY 2019/2020 FY 2020/2021

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	11,500	11,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,200	4,200

CITY OF WILLOWS                      PG 2-49  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
SUMMARY-STREET AND L&L DISTRICTS

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 52,821	\$ 53,709	\$ 55,317
Gas Tax	\$ 80,651	\$ 76,122	\$ 80,651
L&L-Zone A	\$ 7,151	\$ 3,964	\$ 3,964
L&L-Zone B	\$ 4,161	\$ 3,315	\$ 2,806
L&L Zone C	\$ 6,000	\$ 20,539	\$ 26,836
<b>Total</b>	<b>\$ 150,784</b>	<b>\$ 157,649</b>	<b>\$ 169,574</b>

**Budget cuts include the following-**

- \$2K      Reduction in Special Department Expense**
- \$1K      in Signal Lighting utility expense**
- \$1K      in Professional Services**
- \$1K      in Alley Maintenance**

CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-50

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	53,709	55,317
GT 2105	33,000	33,000
GT 2106	19,400	23,929
GT 2107	23,722	23,722
L&L ZONE A	3,964	3,964
L&L ZONE B	3,315	2,806
L&L ZONE C	20,539	26,836
	<u>157,649</u>	<u>169,574</u>

DEPT 160  
DEPT. PUBLIC WORKS/STREETS  
DEPT 161  
LIGHTING AND LANDSCAPE DISTRICT-ZONE A  
DEPT 162  
LIGHTING AND LANDSCAPE DISTRICT-ZONE B  
DEPT 163  
LIGHTING AND LANDSCAPE DISTRICT-ZONE C

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED		PROJECTED		2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2020/2021	FY 2021/2022	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	350	6,000	4,000	4,000	4,000	4,000			4,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	1,993	1,993	1,264	1,264	1,264		1,264			1,264
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,315	3,315	3,315	2,806	2,806		3,315			2,806
313.4030.163 SPEC DEPARTMENT- L&L DISTRICT ZONE C	6,000	6,000	20,539	26,836	26,836		20,539			26,836
301.4071.160 TELEPHONE	1,500	1,500	1,500	1,500	1,500	1,500			1,500	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	9,900	11,000	10,000	10,000	10,000	10,000			10,000	
301.4081.160 WATER & SEWER EXPENSE	1,500	1,500	2,050	2,100	2,100	2,050			2,100	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,400	1,400	1,400	1,400	1,400		1,400			1,400
313.4082.161 STREET LIGHTING-L&L DISTRICT	1,300	1,300	1,300	1,300	1,300		1,300			1,300
314.4082.160 STREET LIGHTING	-	3,000	3,000	3,000	3,000		3,000			3,000
315.4082.160 STREET LIGHTING	23,929	23,929	19,400	23,929	23,929		19,400			23,929
316.4082.160 STREET LIGHTING	8,000	21,222	21,222	21,222	21,222		21,222			21,222
301.4100.160 BUILDING MAINTENANCE	50	1,000	1,000	1,000	1,000	1,000			1,000	
301.4120.160 PROFESSIONAL SERVICES	550	2,000	1,000	1,000	1,000	1,000			1,000	
301.4140.160 INSURANCE	24,534	25,821	31,159	32,717	32,717	31,159			32,717	
314.5431.160 GAS TAX-STREET MAINTENANCE	9,554	30,000	30,000	30,000	30,000		30,000			30,000
301.5439.160 ALLEY MAINTENANCE	400	4,000	3,000	3,000	3,000	3,000			3,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	-	2,500	2,500	2,500	2,500		2,500			2,500
<b>TOTAL</b>	<b>94,275</b>	<b>147,479</b>	<b>157,649</b>	<b>169,574</b>	<b>169,574</b>	<b>53,709</b>	<b>103,940</b>		<b>55,317</b>	<b>114,257</b>

FY 2020/2021 FY 2021/2022  
44,922 49,451

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

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

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

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

CITY OF WILLOWS  
**2020-21 ADOPTED BUDGET**  
**2021-22 PROJECTED BUDGET**  
SUMMARY-STORM DRAINS

PG 2-51

	<b>2019-20</b>	<b>2020-21 Adopted</b>	<b>Projected 2021-22</b>
General Fund	\$ 8,002	\$ 7,824	\$ 7,953
<b>Total</b>	<b>\$ 8,002</b>	<b>\$ 7,824</b>	<b>\$ 7,953</b>

**Proposed budget includes the following**

- .5K Special Department reduction**
- .3K Equipment Maintenance reduction**
- .2K Professional Services**

CITY OF WILLOWS  
ADOPTED BUDGET

PG 2-52

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	7,451	7,613

ACC. 170  
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	ADOPTED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,800	2,500	2,000	2,000	2,000		2,000	
301.4080.170 PG&E	1,150	1,200	1,200	1,200	1,200		1,200	
301.4115.170 EQUIPMENT MAINTENANCE	-	800	500	500	500		500	
301.4120.170 PROFESSIONAL SERVICES	750	750	500	500	500		500	
301.4140.170 INSURANCE	2,463	2,574	3,251	3,413	3,251		3,413	
<b>TOTAL</b>	<b>6,163</b>	<b>7,824</b>	<b>7,451</b>	<b>7,613</b>	<b>7,451</b>	<b>0</b>	<b>7,613</b>	<b>0</b>

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE	2,000	2,000
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	500	500

**SPECIAL  
PROJECTS  
SECTION 3**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
347 HOME Program Income	3100	3100
346 Program Income	1000	1000
	4100	4100

ACC: 216  
DEPT: CDBG PI  
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	3100	3100	3100		3100		3100
346.4030.216 Special Department	540	1000	1000	1000		1000		1000
TOTAL	3640	4100	4100	4100	0	4100		4100

	2020/21	2021/22
HOME PI- Ongoing support for Senior Housing Grant-post grant item: and PI Contribution to new HOME Grant	3100	3100
Program Income-Loan processing support and training	1000	1000

**CAPITAL  
OUTLAY  
&  
DEBT  
SERVICE**

**SECTION 4**

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	5,000	5,000
FIRE-DIF		

ACC: 400  
CAPITAL OUTLAY  
FURNITURE, FIXTURES AND EQUIPMENT

	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.7168.400 Public Works Equipment	9,635	9,635	-	-	-	-	-	-
301.7234.400 Computer/Office Equipment	22,512	22,512	5,000	5,000	5,000	-	5,000	-
301.7241.400 Fire-Equipment Replacement	7,631	7,631	-	-	-	-	-	-
<b>Total Furniture, Fixtures and Equipment</b>	<b>39,778</b>	<b>39,778</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		<b>5,000</b>	

2020/21                      2021/22

\$5,000 for emergency IT replacement

\$                      5,000                      \$                      5,000

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2020/21	2021/22
RSTP (Includes Carryover)	109000	60000
Gas Tax 2103	167000	40000
SB 1	216257	100000
<b>TOTAL</b>	<b>492257</b>	<b>200000</b>

ACC: 400  
CAPITAL OUTLAY

	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
311.7256.400 Street/Sidewalk Reconstruction SB 1	0	108290	216257	100000		216257		100000
310.7256.400 Street Reconstruction and Resurface	93000	86720	109000	60000		109000		60000
372.7256.400 Street Reconstruction and Resurface	0	50000	167000	40000		167000		40000
301.7281.400 Loan Structure and Fees-South Willows GAP Financing	36164	36164	0	0				
301.7281.400 South Willows Project-Cal Water Engineering and Inspection	160309	160309	0	0				
<b>Total Infrastructure</b>	<b>289473</b>	<b>441483</b>	<b>492257</b>	<b>200000</b>		<b>492257</b>		<b>200000</b>

Funds may also be used in road related maintenance as well as reconstruction at the discretion of the Community Development Services Director.

Note SB 1 (Fund 311), RSTP (Fund 310) and Gas Tax 2103 (Fund 372) proposed appropriations for 2020-21 include carryover amounts estimated at 6/30/20 plus estimated revenue for 2020-21.

CITY OF WILLOWS

ADOPTED BUDGET

FY 2020-21 ADOPTED  
 FY 2021-22 PROJECTED

SOURCE OF FUNDS:	2020/21	2021/22
General Fund	-	-
Fire-DIF	64,189	65,938
I-5-DIF	130,000	-
<b>TOTAL</b>	<b>194,189</b>	<b>65,938</b>

ACC: 400  
 Debt Service

	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.7281.400 Debt Service-South Willows Infrastructure GAP loan	5,583	5,583	-	-	-	-	-	-
356.7241.400 Debt Service-Fire Engine Lease	6,559	6,559	64,189	65,938	-	64,189	-	65,938
363.7281.400 Debt Service-GAP Financing-OTC and Basin Street	-	-	130,000	-	-	130,000	-	-
<b>Total Debt Service</b>	<b>12,142</b>	<b>12,142</b>	<b>194,189</b>	<b>65,938</b>		<b>194,189</b>		<b>65,938</b>

NOTE The I-5 Development Impact Fee will be the funding source for loan payments on the GAP financing for 2020-21. Per the development agreement, California Land Investors will start making annual payments in 2021-22 to the City for the subsequent 5 year period. Those will be the source for payments in subsequent years on the GAP financing, with repayment to the I-5 DIF fund, plus any remaining interest, in the final year of payment by CA Land Investors. A note will need to be developed. If default by the developer should occur, the General Fund is responsible for repayment to the I-5 DIF fund.

**ENTERPRISE  
ACTIVITY  
SECTION 5**

CITY OF WILLOWS  
 2020-2021 ADOPTED BUDGET  
 2021-2022 PROJECTED BUDGET  
 ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION  
 ENTERPRISE FUNDS

2020-21  
 ANTICIPATED CASH BALANCES

FUND	Beq. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	420000	1583682	1685271		318411
Sewer Construction	210000	16500	30000		196500
<b>Total</b>	<b>630000</b>	<b>1600182</b>	<b>1715271</b>	<b>0</b>	<b>514911</b>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures

Sewer Ops & Maintenance	1333188
Capital Expenditures	30000
Loan Repayments	352083
<b>Total Expenditure</b>	<b>1715271</b>

Enterprise Funding

Sewer Service-Residential	1175787
Commercial	260000
NE Willows CSD	137895
<b>Total Service Fees</b>	<b>1573682</b>
Interest	10000
<b>Total Sewer Service Revenue</b>	<b>1583682</b>
Sewer Connection	15000
Interest	1500
<b>Total Sewer Connection Revenue</b>	<b>16500</b>

2021-22  
 ANTICIPATED CASH BALANCES

FUND	Beq. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	318411	1583682	1727874		174219
Sewer Construction	196500	18500	0		215000
<b>Total</b>	<b>514911</b>	<b>1602182</b>	<b>1727874</b>	<b>0</b>	<b>389219</b>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures

Sewer Ops & Maintenance	1375803
Capital Expenditures	0
Loan Repayments	352071
<b>Total Expenditure</b>	<b>1727874</b>

Enterprise Funding

Sewer Service-Residential	1175787
Commercial	260000
NE Willows CSD	137895
<b>Total Service Fees</b>	<b>1573682</b>
Interest	10000
<b>Total Sewer Service Revenue</b>	<b>1583682</b>
Sewer Connection	15000
Interest	3500
<b>Total Sewer Connection Revenue</b>	<b>18500</b>

**CITY OF WILLOWS**  
**2020/21 ADOPTED BUDGET**  
**2021/2022 PROJECTED BUDGET**  
**SEWER MAINTENANCE-PERSONNEL**

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4001.180 SALARIES	147407	178386	138643	144184	138643	144184
318.4002.180 OVERTIME	9000	9000	8000	8000	8000	8000
318.4006.180 PERS	73334	81061	77067	84294	77067	84294
318.4007.180 HEALTH INSURANCE	55680	90308	70353	73490	70353	73490
318.4008.180 FICA	13497	16335	11218	11642	11218	11642
318.4009.180 WORKERS COMPENSATION	10566	11530	9210	9671	9210	9671
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180 LIFE INSURANCE	217	252	186	252	186	252
<b>TOTAL SALARIES AND BENEFITS</b>	<b>309701</b>	<b>387272</b>	<b>315077</b>	<b>331933</b>	<b>315077</b>	<b>331933</b>

**PERSONNEL:**

**SUPERVISOR**                    1  
**MAINTENANCE I**                2

CITY OF WILLOWS  
 2020/21 ADOPTED BUDGET  
 2021/2022 PROJECTED BUDGET  
 SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4020.180 OFFICE EXPENSE	1,630	600	600	618	600	618
318.4030.180 SPECIAL DEPARTMENTAL	4,052	4,500	4,500	4,635	4,500	4,635
318.4040.180 SMALL TOOLS	-	600	600	618	600	618
318.4050.180 UNIFORM EXPENSE	2,500	2,800	2,800	2,884	2,800	2,884
318.4071.180 TELEPHONE	50	950	950	979	950	979
318.4080.180 PG&E	180,000	170,000	180,000	182,500	180,000	182,500
318.4081.180 WATER AND SEWER	2,600	2,000	2,600	2,600	2,600	2,600
318.4100.180 BUILDING MAINT.	-	2,500	2,500	2,575	2,500	2,575
318.4111.180 VEHICLE MAINT.	750	20,000	20,000	20,600	20,000	20,600
318.4112.180 VEHICLE-TIRES	-	2,000	2,000	2,060	2,000	2,060
318.4113.180 VEHICLE-FUEL	12,000	14,000	7,000	7,000	7,000	7,000
318.4115.180 EQUIP. MAINT.	1,000	21,000	21,000	21,630	21,000	21,630
318.4120.180 PROFESSIONAL SERVICES	65,000	20,000	35,000	35,000	35,000	35,000
318.4130.180 CONTRACTUAL SERVICES	665,000	654,000	654,000	673,620	654,000	673,620
318.4140.180 INSURANCE	25,785	25,600	31,771	33,360	31,771	33,360
318.4150.180 TRAVEL & MEETINGS	-	300	300	309	300	309
318.4160.180 DUES AND MEMBERSHIPS	875	2,000	2,000	2,060	2,000	2,060
318.4170.180 TRAINING	-	300	300	309	300	309
318.5132.180 FIRST AID AND SAFETY	-	250	250	258	250	258
318.5631.180 DISCHARGE PERMIT	12,055	10,500	10,500	10,815	10,500	10,815
318.5632.180 GENERAL ADMINISTRATION	39,440	77,234	39,440	39,440	39,440	39,440
<b>TOTAL</b>	<b>1,012,737</b>	<b>1,031,134</b>	<b>1,018,111</b>	<b>1,043,870</b>	<b>1,018,111</b>	<b>1,043,870</b>

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	4,500
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	2,500
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
MAINTENANCE OF SEWER ASSIGNED VEHICLES	
4120 PROFESSIONAL SERVICES	35,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES, LEGAL SERVICES SLUDGE REMOVAL	
4130 CONTRACTUAL SERVICES	654,000
CONTRACT OPERATION OF PLANT FACILITY	

**CITY OF WILLOWS**  
**2020/21 ADOPTED**  
**2021/2022 PROJECTED BUDGET**  
**SEWER MAINTENANCE**  
**CAPITAL OUTLAY**

DESCRIPTION	PROPOSED 2020-21 BUDGET	PROJECTION 2021-2022 BUDGET
321.7210.400 Sewer Line Replacement/Sewer Capital Projects (Projected remainint carryover of South Willows Project)	30,000	-
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	352,083	352,071
TOTAL CAPITAL AND DEBT SERVICE	382,083	352,071

**CITY OF WILLOWS**  
**2020-2021 ADOPTED BUDGET**  
**2021-2022 PROJECTED BUDGET**  
**WATER ENTERPRISE**  
**ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION**  
**ENTERPRISE FUNDS**

PG 5-5

**ANTICIPATED CASH BALANCE**

<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Ending Balance</b>
<b>2020-21</b>			
500	6500	6192	808
<b>2021-22</b>			
308	7500	6192	1616

**Enterprise Expenditures**

**Enterprise Funding**

<b>Special Department Expense</b>	<b>1000</b>
<b>PG &amp; E</b>	<b>2300</b>
<b>Maintenance</b>	<b>1000</b>
<b>Professional Svc.</b>	<b>1000</b>
<b>Insurance</b>	<b>92</b>
<b>State Fees</b>	<b>800</b>
<b>Total</b>	<b>6192</b>

**CARRYOVER  
ACTIVITY  
SECTION 6**

**CITY OF WILLOWS  
2020-2021 PROPOSED BUDGET  
CARRYOVER PROJECTS**

Project	Fund Source	Fund Number	Budget	Estimated Expenditure	Carryover
<b>South Willows Infrastructure Improvements</b>	<b>EDA</b>	<b>329</b>	<b>\$ 3,717,954</b>	<b>\$ 3,346,158</b>	<b>\$ 371,796</b>
	<b>Storm Drain-DIF</b>	<b>360</b>	<b>\$ 300,000</b>	<b>\$ 270,000</b>	<b>\$ 30,000</b>
	<b>Developer Contribution</b>	<b>327</b>	<b>\$ 936,873</b>	<b>\$ 843,186</b>	<b>\$ 93,687</b>
	<b>CDBG-OTC</b>	<b>326</b>	<b>\$ 850,000</b>	<b>\$ 765,000</b>	<b>\$ 85,000</b>
	<b>Sewer Enterprise</b>	<b>321</b>	<b>\$ 250,000</b>	<b>\$ 220,000</b>	<b>\$ 30,000</b>
	<b>Total</b>		<b>\$ 6,054,827</b>	<b>\$ 5,444,344</b>	<b>\$ 610,483</b>

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