

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

2020-21
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	496873	1583682	1685271		395284
Sewer Construction	275531	16500	30000		262031
Total	772404	1600182	1715271	0	657315

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	Enterprise Funding
Sewer Ops & Maintenance	Sewer Service- Residential
Capital Expenditures	Commercial
Loan Repayments	NE Willows CSD
Total Expenditure	Total Service Fees
	Interest
	Total Sewer Service Revenue
	Sewer Connection
	Interest
	Total Sewer Connection Revenue

2021-22
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	395284	1583682	1727874		251092
Sewer Construction	262031	18500	0		280531
Total	657315	1602182	1727874	0	531623

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	Enterprise Funding
Sewer Ops & Maintenance	Sewer Service- Residential
Capital Expenditures	Commercial
Loan Repayments	NE Willows CSD
Total Expenditure	Total Service Fees
	Interest
	Total Sewer Service Revenue
	Sewer Connection
	Interest
	Total Sewer Connection Revenue

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

DEPARTMENT-OPS/MAINT.	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	Page	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
CITY COUNCIL	8403		2-1	26933	26933	
CITY ATTORNEY	40000		2-3	45000	45000	
CITY MANAGER	44035		2-5	260207	260207	
FINANCE DEPARTMENT	262247		2-7	315481	315481	
PLANNING	44929		2-10	56089	56089	
GENERAL OFFICE	167369		2-12	180724	180724	
COMMUNITY ACTIVITIES		105454	2-15	96000		96000
CIVIC CENTER MAINT.	29174		2-17	29213	29213	
BUILDING	182897	1000	2-19	195217	194217	1000
POLICE SERVICES	1607044	120000	2-22	1794224	1674224	120000
ENGINEERING	10000	2000	2-25	12000	10000	2000
LIBRARY	198527	119500	2-27	347880	228380	119500
LIBRARY-BAYLISS		7500	2-30	7500		7500
LIBRARY-ELK CREEK		10500	2-30	10500		10500
RECREATION	52969	30922	2-33	140211	109289	30922
SWIMMING POOL	19731		2-36	38966	38966	
PARKS & PUBLIC WORKS-GENERAL	379782	31329	2-39	477412	446083	31329
PARKS DIVISION	48838		2-42	46367	46367	
MALL DIVISION		8800	2-44	8800		8800
MUSEUM DIVISION	2500		2-46	2500	2500	
FIRE DEPARTMENT	752236		2-48	858127	858127	
PUBLIC WORKS/STREETS DIVISION	53709	104140	2-51	169574	55317	114257
STORM DRAINS DIVISION	7451		2-53	7613	7613	
TOTAL O & M EXPEND.	3911841	541145		5126538	4584730	541808
SPECIAL PROJECTS						
PI ACTIVITY		0		4100		4100
TOTAL SPECIAL PROJECTS		0		4100		4100
CAPITAL						
INFORMATION TECHNOLOGY	5000			5000	5000	0
PUBLIC WORKS		492257		495000		495000
FIRE						
INFRASTRUCTURE		194189		65938		65938
DEBT SERVICE						
TOTAL CAPITAL	5000	686446		500000	5000	560938
TOTAL EXPENDITURES	3916841	1227591		5630638	4589730	1106846
ESTIMATED REVENUES & TRANSFERS	3797876	1227591		5267522	4160676	1106846
ESTIMATED DEFICIT	-118965	0			-429054	0
Projected General Fund Reserve, July 1		1111438			959159	
Estimated General Fund Reserve, June 30		1111438			530105	

City of Willows - General Fund Revenue
Preliminary Budget

PG 1-2

Projected Adopted FY 2020-21

Projected Proposed FY 2021-22

	2019/20	2020/21	2021/22
Revenues:	Audited	Projection	Projection
PROPERTY TAX	\$ 861,112	\$ 875,000	\$ 880,000
PG&E FRANCHISE	\$ 54,920	\$ 52,000	\$ 52,000
WATER FRANCHISE	\$ 48,055	\$ 47,000	\$ 47,000
CABLE TV FRANCHISE	\$ 35,544	\$ 34,000	\$ 34,000
GARBAGE FRANCHISE	\$ 66,730	\$ 62,000	\$ 62,000
SALES TAX	\$ 1,414,513	\$ 1,480,000	\$ 1,500,000
TRANSFER TAX	\$ 18,945	\$ 19,000	\$ 19,000
OCCUPANCY TAX	\$ 762,924	\$ 325,000	\$ 650,000
BUSINESS LICENSE	\$ 20,310	\$ 20,000	\$ 20,000
BUILDING PERMITS	\$ 74,041	\$ 50,000	\$ 50,000
ENCROACHMENT PERMITS	\$ 4,728	\$ 4,000	\$ 4,000
FINES & FORFEITURES	\$ 13,304	\$ 5,000	\$ 5,000
GENERAL INTEREST	\$ 18,277	\$ 12,500	\$ 10,000
RENTAL OF PROPERTY	\$ 26,310	\$ 27,000	\$ 27,000
MOTOR VEHICLE IN LIEU	\$ 620,287	\$ 625,000	\$ 630,000
PLANNING FEES	\$ 5,547	\$ 6,000	\$ 6,000
PLAN CHECK FEES	\$ 49,279	\$ 30,000	\$ 30,000
FIRE DEPARTMENT FEES	\$ 44,000	\$ 40,000	\$ 40,000
SEWER ADMIN FEE	\$ -	\$ 39,440	\$ 39,440
OTHER REV & FUNDS	\$ 50,953	\$ 6,000	\$ 6,000
WEED ABATEMENT	\$ 8,501	\$ 3,500	\$ 3,500
CAL TRANS STREET SWEEP	\$ 2,951	\$ 3,936	\$ 3,936
DIF ADMINISTRATION	\$ 1,369	\$ 1,500	\$ 1,500
PARKING, AVA & VEH RELEASE	\$ -	\$ -	\$ -
SWIM POOL RECEIPTS	\$ 9,734	\$ 10,000	\$ 20,000
PARK PERMITS	\$ 1,050	\$ 1,000	\$ 1,300
PUB SAFETY SALES TAX	\$ 18,448	\$ 18,500	\$ 18,500
BOOKING FEES		\$ 500	\$ 500
TOTAL GENERAL REVENUES	\$ 4,231,832	\$ 3,797,876	\$ 4,160,676

Estimated 2020/2021 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
Capital Outlay /Debt Service	\$ 241,835

Estimated 2020/21 General Fund Expenditures \$ 4,244,721

Projected Net, June 30, 2021 \$ (162,668)

General Fund Balance 07/01/20	\$ 906,438
General Fund Balance 07/01/20-Reserved	\$ 200,000
General Fund Balance 07/01/20-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,111,438

Estimated Fund Balance 6/30/21 \$ 948,770

CITY OF WILLOWS
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	2020/21	2020/21
GENERAL \$	8,403 \$	26,933

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4004.010 SALARIES	15000	0	15000	15000	
301.4008.010 FICA	1148	0	1150	1150	
301.4009.010 WORKERS COMPENSATION	416	496	521	521	
301.4030.010 SPECIAL DEPARTMENTAL	1250	500	1250	1250	
301.4140.010 INSURANCE	1668	2107	2212	2212	
301.4150.010 TRAVEL & MEETINGS	2000	500	2000	2000	
301.4160.010 DUES	4500	4800	4800	4800	
TOTAL	25982	8403	26933	26933	0

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
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

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

ACCT: 20
DEPT: CITY
ATTORNEY

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

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
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

2020/21 2021/22
GENERA \$ 44,035 \$ 260,207

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.070 SALARIES			140000	140000	
301.4006.070 PERS			35762	35762	
301.4007.070 HEALTH INSURANCE			20000	20000	
301.4008.070 FICA			10710	10710	
301.4009.070 WORKERS COMPENSATION			2300	2300	
301.4013.070 UNEMPLOYMENT					
301.4014.070 LIFE INSURANCE			100	100	
301.4006.030 PERS	36695	40439	40439	40439	
301.4007.030 HEALTH INSURANCE	1596	1596	1596	1596	
301.4030.030 SPECIAL DEPARTMENTAL	1500	1000	1500	1500	
301.4120.030 PROFESSIONAL SERVICES	4800	0	4800	4800	
301.4150.030 TRAVEL AND MEETINGS	3000	1000	3000	3000	
TOTAL	47591	44035	260207	260207	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

EXPLANATION OF ACCOUNTS	FY 2020/2021	FY 2021/2022
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	40439	40439
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
PRELIMINARY BUDGET

PG. 2-8

FY 2020-21 **ADOPTED**
FY 2021-22 **PROPOSED**

SOURCE OF FUNDS:

GENERAL	2020/21 \$ 262,247	2021/22 \$ 315,481
---------	-----------------------	-----------------------

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.050 SALARIES	144600	131884	142500	142500	
301.4006.050 PERS	56860	60866	67500	67500	
301.4007.050 HEALTH INSURANCE	21064	21543	22306	22306	
301.4008.050 FICA	11189	10217	11000	11000	
301.4009.050 WORKERS COMPENSATION	6801	8761	9199	9199	
301.4014.050 LIFE INSURANCE	126	126	126	126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	250	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	26000	26000	60000	60000	
TOTAL	269490	262247	315481	315481	0

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ACCOUNTS

PG. 2-9

	FY 2020/2021	FY 2021/2022
4130 CONTRACTUAL SERVICES	26000	60000
COMPUTER SOFTWARE MAINT. CONTRACT		
ANNUAL FINANCIAL AUDIT		
PERS ACTUARIAL COSTS		
OPEB ACTUARIAL COSTS		
CONTRACTED SERVICES, OTHER		

CITY OF WILLOWS
PRELIMINARY BUDGET

PG. 2-11

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

ACCT: 60
DEPT. PLANNING

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

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

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 SI	35000	45000
4150 TRAVEL & MEETINGS Planning Commission travel and training	1000	2000

CITY OF WILLOWS
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

2020/21 2021/22
GENERA \$ 167,369 \$ 180,724

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	48140	44561	54500	54500	
301.4006.070 PERS	18666	20422	22500	22500	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	
301.4008.070 FICA	3683	3409	3800	3800	
301.4009.070 WORKERS COMPENSATION	2485	2960	3108	3108	
301.4013.070 UNEMPLOYMENT	6000	0	0	0	
301.4014.070 LIFE INSURANCE	63	62	62	62	
301.4020.070 OFFICE EXPENSE	8000	6000	6000	6000	
301.4021.070 POSTAGE EXPENSE	1500	1000	1800	1800	
301.4060.070 ADVERTISING	1500	1000	1500	1500	
301.4071.070 TELEPHONE	5500	4000	4500	4500	
301.4110.070 VEH. ALLOWANCE	200	200	200	200	
301.4115.070 EQUIPMENT MAINTENANCE	6000	6000	6000	6000	
301.4120.070 PROFESSIONAL SERVICES	40000	52000	50000	50000	
301.4140.070 INSURANCE	15919	19983	20982	20982	
TOTAL	163428	167369	180724	180724	

PERSONNEL:

ADMINISTRATIVE ANALYST-CITY CLERK 1

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
PRELIMINARY BUDGET
FY 2020-21
FY 2021-22

ADOPTED
PROPOSED

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	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	15000	10000	10000		10000
343.4030.075 SB 2-GENERAL PLAN	50000	60000	50000		50000
324.4120.075 USDA BIOMASS GRANT	40000	12954	0		0
330.5733.075 LAFCO	10000	10000	10000		10000
330.5734.075 ECONOMIC DEVELOPMENT	15000	5000	5000		5000
333.5734.075 ECONOMIC DEVELOPMENT	5000	0	0		0
333.5734.075 ECONOMIC DEVELOPMENT	0	0	6000		6000
330.5735.075 THREE CORE ECON. DEVELOPMENT	0	7500	7500		7500
330.5760.075 COMMUNITY PROMOTION	10000	7500	7500		7500
TOTAL	145000	112954	96000	0	96000

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	11000
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
PRELIMINARY BUDGET**

FY 2020-21 ADOPTED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 80
DEPT. CIVIC CENTER

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	\$ 29,174	\$ 29,213

ACCT. #	DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	10060	4736	4736	4736	
301.4008.080	FICA	846	846	846	846	
301.4009.080	WORKERS COMPENSATION	294	786	825	825	
301.4030.080	SPECIAL DEPARTMENTAL	800	800	800	800	
301.4080.080	P.G. & E.	15000	15000	15000	15000	
301.4081.080	WATER & SEWER EXPENSE	3000	4506	4506	4506	
301.4100.080	BUILDING MAINTENANCE	7500	2500	2500	2500	
	TOTAL	37500	29174	29213	29213	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

	FY 2020/2021	FY 2021/2022
4100 BUILDING MAINTENANCE CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	2500	2500

CITY OF WILLOWS
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	#REF!	\$ 194,217
CERTIFIED ACCESS	#REF!	\$ 1,000
	#REF!	\$ 195,217

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.090 SALARIES	55968	51602	60790	60790	
301.4006.090 PERS	29723	31917	32000	32000	
301.4007.090 HEALTH INSURANCE	22577	23217	24213	24213	
301.4008.090 FICA	4678	4344	5000	5000	
301.4009.090 WORKERS COMPENSATION	2706	3428	3599	3599	
301.4014.090 LIFE INSURANCE	63	62	62	62	
301.4020.090 OFFICE EXPENSE	400	400	400	400	
301.4021.090 POSTAGE EXPENSE	50	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1000	1000	1000	1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	1000	1000	1000		1000
301.4120.090 PROFESSIONAL SERVICES	72000	62000	62000	62000	
301.4140.090 INSURANCE	3582.6	4527	4753	4753	
301.4150.090 TRAINING & TRAVEL	500	250	250	250	
301.4160.090 DUES & MEMBERSHIPS	100	100	100	100	
TOTAL	194347.6	183897	195217	194217	1000

PERSONNEL:

Community Development Technician 1.0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
PRELIMINARY BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22	
GENERAL	1,607,044	1,674,224	ACC. 100
SLESF	120,000	120,000	DEPT. POLICE
	<u>1,727,044</u>	<u>1,794,224</u>	

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

PERSONNEL:

Law Enforcement Provided by Contract Service

**CITY OF WILLOWS
PRELIMINARY BUDGET**

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

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

ACC. 110
DEPT. ENGINEERING

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

EXPLANATION OF ACCOUNTS

		FY 2020/2021	FY 2021/2022
4120 PROFESSIONAL SERVICES			
General Fund	ENGINEERING SERVICES-General Engineering	10000	10000
Gas Tax	Qualified Engineering Services	2000	2000

CITY OF WILLOWS
 PRELIMINARY BUDGET
 FY 2020-21 ADOPTED
 FY 2021-22 PROPOSED

PG 2-26

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
	318,027	347,880

ACC. 120
 DEPT. LIBRARY

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

LIBRARIAN Contract
 LIBRARY TECHNICIAN 1
 PART-TIME LIBRARY CLERKS 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
PRELIMINARY BUDGET**

PG 2-29

FY 2020-21 **ADOPTED**
FY 2021-22 **PROPOSED**

SOURCE OF FUNDS:

**ACC. 121
DEPT. BAYLISS LIBRARY**

	2020/21	2021/22
COUNTY LIBRAR	7500	7500

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.121 PART TIME SALARIES	4096	4096	4096	0	4096
338.4008.121 FICA	313	313	313	0	313
338.4009.121 WORKERS COMPENSATIO	241	241	241	0	241
338.4030.121 SPECIAL DEPARTMENT	0	0	0	0	0
338.4071.121 TELEPHONE	450	450	450	0	450
338.4080.121 P.G. & E.	2400	2400	2400	0	2400
TOTAL	7500	7500	7500	0	7500

PERSONNEL:

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

**CITY OF WILLOWS
PRELIMINARY BUDGET**

PG 2-30

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

ACC. 122

COUNTY LIBRARY 2020/21 2021/22 DEPT. ELK CREEK LIBRARY
 10500 10500

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

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
PRELIMINARY BUDGET

PG. 2-32

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

ACC. 130
DEPT. RECREATION

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 52,969	\$ 109,289
JUMP START	\$ 8,296	\$ 8,296
REC REIMB	\$ 22,626	\$ 22,626
TOTAL	\$ 83,891	\$ 140,211

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.130 SALARY	49154	1936	52716	52716	
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500	12500	12500		12500
301.4006.130 PERS	23774	22530	29026	29026	
301.4007.130 HEALTH INSURANCE	8777	689	8653	8653	
239.4008.130 FICA-JUMP START	420	419	419		419
301.4008.130 FICA	4128	515	4218	4218	
322.4008.130 FICA - REC. REIMB.	956	956	956		956
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547		547
301.4009.130 WORKERS COMPENSATION	2821	2940	3087	3087	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720		720
301.4013.130 UNEMPLOYMENT	0	14400	0	0	
301.4014.130 LIFE INSURANCE	63	0	62	62	
322.4021.130 POSTAGE - REC. REIMB.	200	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850		1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	8000	8000	8000		8000
301.4071.130 TELEPHONE	1000	1000	1000	1000	
301.4110.130 VEHICLE ALLOWANCE	1200	0	1200	1200	
322.4120.130 PROFESSIONAL SERVICES	250	250	250		250
301.4140.130 INSURANCE	3133	3959	4157	4157	
301.4150.130 TRAINING & TRAVEL	200	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	170	0	170	170	
TOTAL	130143	83891	140211	109289	30922

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

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

EXPLANATION OF ACCOUNTS

		FY 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
PRELIMINARY BUDGET

PG. 2-35

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

GENERAL 2020/21 2021/22
 19731 23409

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	15500	4500	7750	7750	
301.4008.135 FICA	1186	344	600	600	
301.4009.135 WORKERS COMPENSATION	542	531	275	275	
301.4020.135 OFFICE EXPENSE	200	200	200	200	
301.4030.135 SPECIAL DEPARTMENTAL	4000	2500	2500	2500	
301.4050.135 CLOTHING	120	120	120	120	
301.4060.135 ADVERTISING	500	500	500	500	
301.4071.135 TELEPHONE	250	225	225	225	
301.4080.135 P.G.& E.	4700	2500	2750	2750	
301.4081.135 WATER & SEWER EXPENSE	4500	4600	4600	4600	
301.4100.135 BUILDING MAINTENANCE	2500	1000	1000	1000	
301.4115.135 EQUIPMENT MAINT.	2500	250	250	250	
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	
301.4140.135 INSURANCE	1079	1561	1639	1639	
301.4150.135 TRAVEL AND TRAINING	650	650	650	650	
301.5132.135 FIRST AID	300	150	250	250	
TOTAL	38627	19731	23409	23409	0

EXPLANATION OF ACCOUNTS

PG 2-36

	FY 2020/2021	FY 2021/2022
4004 TEMPORARY LABOR CITY POOL	4500	7750
HEAD LIFEGUARD		
ASSIST. HEAD LIFEGUARD		
STAFF GUARDS		
SWIM LESSON INSTRUCTORS		
DAILY MAINTENANCE		
4030 SPECIAL DEPT. EXPENSE	2500	2500
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES		
CLEANING, SUPPLIES, TRASH BAGS		
4081 WATER FOR POOL, CLEAN DECK	4600	4600
POOL BUILDING ETC.		
4100 BUILDING MAINT.	1000	1000
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS		
RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL		
4120 PROFESSIONAL SERVICES	100	100
PREVIOUS CONTRACT POOL MAINTENANCE HAS		
REVERTED TO CITY STAFF		

CITY OF WILLOWS
 PRELIMINARY BUDGET
 FY 2020-21 ADOPTED
 FY 2021-22 PROPOSED

SOURCE OF FUNDS:			ACC. 138
	2020/21	2021/22	DEPT.
GENERAL	379782	476083	Parks and Public
GAS TAX	31329	31329	Works: Department-Wide
TOTAL	411111	507412	

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	151677	74396	198178	198178	
316.4001.138 SALARIES	20541	20541	20541		20541
301.4002.138 OVERTIME	11000	11000	11000	11000	
301.4004.138 PART TIME SALARIES	28710	0	30000	30000	
301.4006.138 PERS	72554	77157	99722	99722	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	32057	35546	68421	68421	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	14003	6444	16232	16232	
316.4008.138 FICA	1526	1526	1526		1526
301.4009.138 WORKERS COMPENSATION	6010	11412	11982	11982	
316.4009.138 WORKERS COMPENSATION	2892	2892	2892		2892
301.4013.138 UNEMPLOYMENT	0	5000	0	0	
301.4014.138 LIFE INSURANCE	189	127	248	248	
301.4020.138 OFFICE EXPENSE	800	400	400	400	
301.4030.138 SPECIAL DEPARTMENT	2000	2000	2000	2000	
301.4040.138 SMALL TOOLS	1000	600	600	600	
301.4050.138 CLOTHING	2500	2000	2500	2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	2000	2000	2000	2000	
301.4090.138 RENT-EQUIPMENT	1000	0	0	0	
301.4111.138 VEHICLE MAINTENANCE	12000	8000	8000	8000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2000	2000	2000	
301.4113.138 FUEL	11000	10000	10000	10000	
301.4115.138 EQUIPMENT MAINTENANCE	4000	4000	4000	4000	
301.4120.138 PROFESSIONAL SERVICES	2000	121000	2000	2000	
301.4134.138 TREE MAINTENANCE	3000	2200	2200	2200	
301.4150.138 TRAVEL & TRAINING	500	500	600	600	
301.4160.138 DUES AND MEMBERSHIPS	700	700	700	700	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1300	800	800	800	
301.5437.138 FIRST AID	100	100	100	100	
TOTAL	396329	411111	507412	476083	31329

PERSONNEL:		
COMMUNITY SERVICES DIRECTOR	1	Moves to Professional Services for 2020-21
MAINTENANCE WORKER I	1	1 Position added for 2020-21 and 2021-22 (Unfunded)
MAINTENANCE WORKER II	2	Staffed with one Maint II and Mechanic
SEASONAL PARKS/PUBLIC WORKS	0	Not Funded for 2020/21

EXPLANATION OF SELECTED ACCOUNTS

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

CITY OF WILLOWS
 PRELIMINARY BUDGET
 FY 2020-21 ADOPTED
 FY 2021-22 PROPOSED

PG 2-41

ACCT: 140
 DEPT: PARK MAINT.

SOURCE OF FUNDS:

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

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	10000	8500	8500	8500	
301.4071.140 TELEPHONE	200	200	200	200	
301.4080.140 P.G.& E.	17000	16500	16500	16500	
301.4081.140 WATER & SEWER	8000	9000	9000	9000	
301.4100.140 BUILDING MAINTENANCE	2000	1500	1500	1500	
301.4120.140 PROFESSIONAL SERVICES	500	400	400	400	
301.4130.140 CONTRACT SERVICES	288	288	288	288	
301.4140.140 INSURANCE	9885	12450	13073	13073	
TOTAL	47873	48838	49461	49461	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
PRELIMINARY 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	#REF!	0
MALL MAINT.	8800	8800

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

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE

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

CITY OF WILLOWS
PRELIMINARY BUDGET

PG 2-45

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	2500	2500

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4081.146 WATER & SEWER	1500	2000	2000	2000	
301.4100.146 BUILDING MAINTENANCE	1000	500	500	500	
TOTAL	2500	2500	2500	2500	0

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4100 BUILDING MAINTENANCE MINOR REPAIRS	500	500

CITY OF WILLOWS
 PRELIMINARY BUDGET
 FY 2020-21 ADOPTED
 FY 2021-22 PROPOSED

PG 2-47

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 752,236	\$ 858,127

ACC. 150
 DEPT. FIRE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	328,651	215,473	275,000	275,000	
301.4002.150 OVERTIME	20,000	30,000	15,000	15,000	
301.4004.150 TEMP WAGES	40,000	30,000	30,000	30,000	
301.4005.150 HOLIDAY PAY	8,206	5,584	7,973	7,973	
301.4006.150 PERS	192,179	192,959	215,293	215,293	
301.4007.150 HEALTH INSURANCE	107,600	65,689	90,445	90,445	
301.4008.150 FICA	29,653	22,706	24,000	24,000	
301.4009.150 WORKERS COMPENSATION	18,403	17,276	18,139	18,139	
301.4010.150 CALL BACK	10,000	5,000	5,000	5,000	
301.4014.150 LIFE INSURANCE	315	186	248	248	
301.4020.150 OFFICE EXPENSE	1,700	1,500	1,500	1,500	
301.4021.150 POSTAGE	250	250	250	250	
301.4030.150 SPECIAL DEPARTMENTAL	11,500	11,500	11,500	11,500	
301.4040.150 SMALL TOOLS	5,000	5,000	5,000	5,000	
301.4050.150 UNIFORM EXPENSE	3,500	2,500	2,500	2,500	
301.4071.150 TELEPHONE	6,650	6,650	6,650	6,650	
301.4080.150 PG&E	17,000	17,000	17,000	17,000	
301.4081.150 WATER AND SEWER	1,500	2,006	2,100	2,100	
301.4100.150 BUILDING MAINT.	10,000	7,000	10,000	10,000	
301.4110.150 VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	8,500	8,500	8,500	8,500	
301.4115.150 EQUIP. MAINT.	9,000	9,000	9,000	9,000	
301.4120.150 PROFESSIONAL SERVICES	300	300	300	300	
301.4130.150 CONTRACTUAL SERVICES	50,000	45,000	50,000	50,000	
301.4140.150 INSURANCE	21,983	31,457	33,029	33,029	
301.4150.150 TRAVEL & TRAINING	2,500	2,000	2,000	2,000	
301.4160.150 DUES & MEMBERSHIPS	1,100	1,100	1,100	1,100	
301.5306.150 VOLUNTEER PERS	4,500	4,200	4,200	4,200	
TOTAL	922,390	752,236	858,127	858,127	0

PERSONNEL:

CHIEF	1
ENGINEER/FIREFIGHTERS	3
CODE ENFORCEMENT OFFICER	0

EXPLANATION OF ACCOUNTS

FY 2020/2021 FY 2021/2022

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	45,000	50,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,200	4,200

CITY OF WILLOWS
 PRELIMINARY BUDGET
 FY 2020-21 ADOPTED
 FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	53,609	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	20,639	26,836
	157,649	169,574

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

	FY 2020/2021	FY 2021/2022
4082 STREET LIGHTING	44,922	49,451
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	1,000	1,000
4120 PROF. SERVICES ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION	1,000	1,000
5431 STREET MAINTENANCE MATERIALS AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE	30,000	30,000

CITY OF WILLOWS
PRELIMINARY BUDGET

PG 2-52

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

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

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	2,500	2,000	2,000	2,000	
301.4080.170 PG&E	1,200	1,200	1,200	1,200	
301.4115.170 EQUIPMENT MAINTENANCE	800	500	500	500	
301.4120.170 PROFESSIONAL SERVICES	750	500	500	500	
301.4140.170 INSURANCE	2,574	3,251	3,413	3,413	
TOTAL	7,824	7,451	7,613	7,613	0

	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

CITY OF WILLOWS
ADOPTED BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

ACC: 216
DEPT: CDBG PI
ACTIVITIES

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

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	3100	3100		3100
346.4030.216 Special Department	1000	1000	1000		1000
TOTAL	4100	4100	4100		4100

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

CITY OF WILLOWS
ADOPTED BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

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

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

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

2020/21 2021/22

\$5,000 for emergency IT replacement

\$ 5,000 \$ 5,000

CITY OF WILLOWS
ADOPTED BUDGET

FY 2020-21 ADOPTED
FY 2021-22 PROPOSED

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

ACC: 400
CAPITAL OUTLAY

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

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 PROPOSED

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

ACC: 400
Debt Service

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

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.

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

ACCT.# DESCRIPTION	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	178386	138643	144184	138643	144184
318.4002.180 OVERTIME	9000	8000	8000	8000	8000
318.4006.180 PERS	81061	77067	84294	77067	84294
318.4007.180 HEALTH INSURANCE	90308	70353	73490	70353	73490
318.4008.180 FICA	16335	11218	11642	11218	11642
318.4009.180 WORKERS COMPENSATION	11530	9210	9671	9210	9671
318.4013.180 UNEMPLOYMENT	400	400	400	400	400
318.4014.180 LIFE INSURANCE	252	186	252	186	252
TOTAL SALARIES AND BENEFITS	387272	315077	331933	315077	331933

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	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	600	600	618	600	618
318.4030.180 SPECIAL DEPARTMENTAL	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	2,800	2,800	2,884	2,800	2,884
318.4071.180 TELEPHONE	950	950	979	950	979
318.4080.180 PG&E	170,000	180,000	182,500	180,000	182,500
318.4081.180 WATER AND SEWER	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.	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	14,000	7,000	7,000	7,000	7,000
318.4115.180 EQUIP. MAINT.	21,000	21,000	21,630	21,000	21,630
318.4120.180 PROFESSIONAL SERVICES	20,000	35,000	35,000	35,000	35,000
318.4130.180 CONTRACTUAL SERVICES	654,000	654,000	673,620	654,000	673,620
318.4140.180 INSURANCE	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	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	10,500	10,500	10,815	10,500	10,815
318.5632.180 GENERAL ADMINISTRATION	77,234	39,440	39,440	39,440	39,440
TOTAL	1,031,134	1,018,111	1,043,870	1,018,111	1,043,870

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 BUDGET
 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

2020/21 ADOPTED BUDGET

2021/2022 PROJECTED BUDGET

WATER ENTERPRISE

ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION

ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

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

Enterprise Expenditures

Enterprise Funding

Special Department Expense	1000
PG & E	2300
Maintenance	1000
Professional Svc.	1000
Insurance	92
State Fees	800
Total	6192