

CITY OF WILLOWS

2014/15 and 2015/16

PROJECTED BUDGET

**CITY OF WILLOWS
2014-2015 AND 2015-2016 PROJECTED BUDGET
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2014/2015 and 2015/16 BUDGET ANALYSIS AND SUMMARY

The 2014/2015 projected budget contains a General Fund deficit of \$67.5K, based on projected revenues of \$3.497MM and appropriated expenditures of \$3.564MM, while 2015/16 projects a deficit of \$80.7K based on revenues of \$3.563MM and expenditures of \$3.644MM. The projected deficit may be offset via General Fund reserves. However, it is the belief of staff that the initial deficit will be closed via operational savings and/or revenues exceeding estimates during the course of the year. General Fund reserves are projected to be approximately \$1.328MM at the start of 2014/15. Assumptions utilized in developing the budget includes the following:

- Overall operations are anticipated to remain at or near current levels
- Furloughs were ended on 8/31/13, and budget assumptions are based upon full employment.
- The various labor groups and unrepresented staff are currently working through paying a larger portion of employee PERS contributions. Various groups will be at or near full payment share of employee PERS by the end of 2016/17.

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

- PERS and Health Care Costs- PERS rates for 2014-15 and projected 2015-16 are utilized in the calculation of retirement benefit costs. Per agreed upon contract amendment, the increase in the portion of employee portion of PERS covered by WPSA members is factored into the calculation. In addition an estimated increase of 5% in health care cost is factored into the calculation.
- Workers Compensation Insurance- the City has been able to take advantage of substantial dividends from our Self Insurance Joint Powers Authority to significantly reduce workers compensation premiums over the past for four years through 2012-13. Those dividends dwindled significantly in 2013-14 and are non-existent for 2014-15 and forward for the foreseeable future. The net result is full expense status of WC insurance, resulting in an expenditure level in 2014-15 that is about 50% higher than in the previous year. All Cities in our Joint Power Authority have also been asked to contribute at a higher relative premium level, and that also factors into the total.
- Liability and Property Insurance- Similar issues to Workers Compensation Insurance are in play for liability coverage. Property insurance, which is purchased on the open market, is anticipated to be higher as well.
- Water and Utility Costs- The net effect on water rates as a result of the Chromium 6 requirements are not known, but a place mark of 50% increase in 2014-15 and 2015-16 has been assumed in expenditure projections. Utility costs have been recalculated to assume projected future increases as well.

Projections for the close of 2013-14 continue to improve from original and mid-year projections (see pg. 1-4). The latest projections notes a General Fund budget surplus of \$18.8K for the year.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), Capital (Section 5) and Carryovers (Section 7). Please note that these funding sources are bound to specific projects or activities and have been applied as such.

Sewer and Water Enterprise activity is presented in Section 6- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. The issues pertaining to Chromium 6 may have significant ramifications on the Water Operations, but the net effect is not known at this time

The Budget is presented in advance of final conclusions on a number of City, County, State, and Federal funding sources. As these items become finalized, operational and capital activity may be adjusted as deemed necessary during the year.

CITY OF WILLOWS
2014-2015 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	16440	16440		2-1
CITY ATTORNEY	15000	15000		2-3
CITY MANAGER	189643	189643		2-5
FINANCE DEPARTMENT	195388	195388		2-7
PLANNING	41640	41640		2-10
GENERAL OFFICE	161298	161298		2-12
COMMUNITY ACTIVITIES	52448		52448	2-15
CIVIC CENTER MAINT.	34367	34367		2-17
BUILDING	105739	105214	525	2-19
POLICE DEPARTMENT	1462008	1284707	177301	2-22
ENGINEERING	17000	15000	2000	2-25
LIBRARY	292073	178386	113687	2-27
LIBRARY-BAYLISS	6540		6540	2-30
LIBRARY-ELK CREEK	8665		8665	2-30
RECREATION	128437	100848	27589	2-33
SWIMMING POOL	40767	40767		2-36
PARKS & PUBLIC WORKS-GENERAL	371907	328642	43265	2-39
PARKS DIVISION	52338	47338	5000	2-42
MALL DIVISION	10600	10600		2-44
MUSEUM DIVISION	2000	2000		2-46
FIRE DEPARTMENT	682192	682192		2-48
PUBLIC WORKS/STREETS DIVISION	138806	42208	96598	2-51
STORM DRAINS DIVISION	7700	7700		2-53
TOTAL O & M EXPEND.	4032996	3499378	533618	
SPECIAL PROJECTS				
CDBG PLANNING AND TECHNICAL ASST.	91000		91000	3-1
PI ACTIVITY	1000		1000	3-1
TOTAL SPECIAL PROJECTS	92000		92000	
CAPITAL				
INFORMATION TECHNOLOGY	12500	12500	0	4-1
FIRE	52603	52603		4-1
PARKS/PUBLIC WORKS	228000		228000	4-1,4-2
POLICE	45000		45000	4-2
TOTAL CAPITAL	338103	65103	273000	
TOTAL EXPENDITURES	4463099	3564481	898618	
ESTIMATED REVENUES	4395588	3496970	898618	
ESTIMATED DEFICIT	-67511	-67511	0	
Projected General Fund Reserve @7/1/14		1328052		
Estimated General Fund Reserve 6/30/15		1260541		

CITY OF WILLOWS
2015-2016 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	16529	16529		2-1
CITY ATTORNEY	15000	15000		2-3
CITY MANAGER	192485	192485		2-5
FINANCE DEPARTMENT	200029	200029		2-7
PLANNING	41655	41655		2-10
GENERAL OFFICE	158344	158344		2-12
COMMUNITY ACTIVITIES	36448		36448	2-15
CIVIC CENTER MAINT. BUILDING	36584	36584		2-17
	106632	106107	525	2-19
POLICE DEPARTMENT	1493917	1311227	182690	2-22
ENGINEERING	17000	15000	2000	2-25
LIBRARY	293697	180010	113687	2-27
LIBRARY-BAYLISS	7000		7000	2-30
LIBRARY-ELK CREEK	8900		8900	2-30
RECREATION	129998	102140	27858	2-33
SWIMMING POOL	42851	42851		2-36
PARKS & PUBLIC WORKS-GENERAL	384422	353524	30898	2-39
PARKS DIVISION	48738	43738	5000	2-42
MALL DIVISION	12800	12800		2-44
MUSEUM DIVISION	2500	2500		2-46
FIRE DEPARTMENT	697326	697326		2-48
PUBLIC WORKS/STREETS DIVISION	139600	43002	96598	2-51
STORM DRAINS DIVISION	7780	7780		2-53
TOTAL O & M EXPEND.	4090235	3578631	511604	
SPECIAL PROJECTS				
PI ACTIVITY	1000		1000	3-1
TOTAL SPECIAL PROJECTS	1000		1000	
CAPITAL				
INFORMATION TECHNOLOGY	12500	12500		4-1
FIRE	52603	52603		4-1
TOTAL CAPITAL	65103	65103	0	
TOTAL EXPENDITURES	4156338	3643734	512604	
ESTIMATED REVENUES	4075574	3562970	512604	
ESTIMATED DEFICIT	-80764	-80764	0	
Projected General Fund Reserve @7/1/15		1260541		
Estimated General Fund Reserve 6/30/16		1179777		

Revenues:	Updated				Notes
	2013/14 Projection	2013/14 Projection	2014/15 Projection	2015/16 Projection	
PROPERTY TAX	\$ 863,000	\$ 863,000	\$ 770,000	\$ 781,000	1
PG&E FRANCHISE	\$ 40,000	\$ 41,977	\$ 42,000	\$ 42,000	
WATER FRANCHISE	\$ 38,000	\$ 38,619	\$ 39,000	\$ 39,000	
CABLE TV FRANCHISE	\$ 25,000	\$ 25,218	\$ 25,500	\$ 25,500	
GARBAGE FRANCHISE	\$ 52,500	\$ 52,500	\$ 53,000	\$ 53,000	
SALES TAX	\$ 1,250,000	\$ 1,250,000	\$ 1,300,000	\$ 1,372,000	2
TRANSFER TAX	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	
OCCUPANCY TAX	\$ 444,000	\$ 444,500	\$ 447,000	\$ 453,000	
BUSINESS LICENSE	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	
BUILDING PERMITS	\$ 25,000	\$ 35,000	\$ 32,500	\$ 32,500	
ENCROACHMENT PERMITS	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,000	
FINES & FORFEITURES	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	
GENERAL INTEREST	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
RENTAL OF PROPERTY	\$ 26,000	\$ 26,066	\$ 19,000	\$ 19,000	
MOTOR VEHICLE IN LIEU	\$ 475,000	\$ 477,828	\$ 480,000	\$ 480,000	
PLANNING FEES	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	
PLAN CHECK FEES	\$ 20,000	\$ 27,500	\$ 30,000	\$ 30,000	
FIRE DEPARTMENT FEES	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
POLICE REPORTS	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	
OTHER REV & FUNDS	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	
WEED ABATEMENT	\$ 10,000	\$ 6,700	\$ 10,000	\$ 10,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 1,600	\$ 1,695	\$ 13,000	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SWIM POOL RECEIPTS	\$ 20,000	\$ 23,000	\$ 20,000	\$ 20,000	
PARK PERMITS	\$ 1,250	\$ 1,300	\$ 1,300	\$ 1,300	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	
BOOKING FEES	\$ 1,500	\$ 500	\$ 500	\$ 500	
TOTAL GENERAL REVENUES	\$ 3,519,020	\$ 3,529,573	\$ 3,496,970	\$ 3,574,470	

Notes

- 1 One time, \$105K settlement of administrative fees received in 2013/14. 14/15 and 15/16 projections reflect revision to ongoing County administrative fees and a 1.5% escalator per year.
- 2 Sales tax figures represent rough estimate of addition of AlSCO Geyer and Dollar Tree in 2014-15 and the possibility of other retail growth in 2015-16.

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2013-14

Estimated 2013/2014 General Fund Revenue \$ 3,529,573

Estimated General Fund Expenditures

City Council	\$ 15,507
City Attorney	\$ 60,000
City Manager	\$ 186,969
Finance	\$ 187,312
Planning	\$ 39,581
General Office	\$ 135,877
Civic Center	\$ 40,217
Building	\$ 113,187
Police	\$ 1,242,265
Engineering	\$ 8,000
Library	\$ 160,593
Recreation	\$ 98,852
Swimming Pool	\$ 36,871
Public Works-Dept. Wide	\$ 297,636
Parks	\$ 29,474
Mall Maintenance	\$ 9,205
Museum Maintenance	\$ 1,600
Fire	\$ 688,907
Public Works-Streets	\$ 31,831
Storm Drains	\$ 4,052
Capital Outlay	\$ 61,830
Carryover Appropriation	\$ 61,000

Estimated 2013/2014 General Fund Expenditures \$ 3,510,766

Estimated 2013/2014 Surplus \$ 18,807

General Fund Balance 07/01/13-Unreserved	\$ 1,104,245
General Fund Balance 07/01/13-Reserved	\$ 200,000
General Fund Balance 07/01/13-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,309,245

Estimated Fund Balance 6/30/14 \$ 1,328,052

**OPERATIONS &
MAINTENANCE**

CITY OF WILLOWS
2014-15 AND 2015-16 BUDGET
SUMMARY-CITY COUNCIL

	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
General Fund	\$ 16,529	\$ 16,440	\$ 16,038
Total	<u>\$ 16,529</u>	<u>\$ 16,440</u>	<u>\$ 16,038</u>

Items of Note:

No major in expenditure activity for the City Council during the period.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

**SOURCE OF FUNDS:
GENERAL 16440**

**ACCT: 10
DEPT: CITY COUNCIL**

ACCT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROPOSED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8033	8100	8100	8100		8100	8100	
301.4008.010 FICA	615	620	620	620		620	620	
301.4009.010 WORKERS COMPENSATION	592	487	732	732		769	769	
301.4030.010 SPECIAL DEPARTMENTAL	700	1100	1100	1100		1100	1100	
301.4140.010 INSURANCE	909	881	1038	1038		1090	1090	
301.4150.010 TRAVEL & MEETINGS	160	300	300	300		300	300	
301.4160.010 DUES	4498	4550	4550	4550		4550	4550	
TOTAL	15507	16038	16440	16440	0	16529	16529	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	1100
plaques, awards, Council specific supplies	
4140 INSURANCE	1038
FIRE, THEFT, LIABILITY	
4150 TRAVEL, CONFERENCES & MEETINGS	300
LEAGUE ANNUAL CONFERENCE	
LABOR RELATIONS/MISC. MEETINGS	
ECONOMIC DEVELOPMENT CONFERENCE	
4160 DUES & MEMBERSHIPS	4550
NORTHERN DIVISION-LEAGUE OF CA CITIES	

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CITY ATTORNEY

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 15,000	\$ 15,000	\$ 70,000
Total	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 70,000</u>

Items of Note:

The 2013/14 budget contained \$55,000 in appropriation pertaining to legal costs associated with placing three parcels into receivership. At this time, a similar project is not planned for 2014/15 or 2015/16,

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 15000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROPOSED FY2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	13000	15000	15000	15000		15000	15000	
301.4122.020 RECEIVERSHIP SERVICES	47000	55000	0	0		0	0	
TOTAL	60000	70000	15000	15000	0	15000	15000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

15000

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 192,485	\$ 189,643	\$ 186,987
Total	\$ 192,485	\$ 189,643	\$ 186,987

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 189643

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	103943	103943	105617	105617		105617	105617	
301.4006.030 PERS	28981	30700	28769	28769		29792	29792	
301.4007.030 HEALTH INSURANCE	31821	32057	32000	32000		33486	33486	
301.4008.030 FICA	7679	7679	8447	8447		8447	8447	
301.4009.030 WORKERS COMPENSATION	5370	4420	6647	6647		6980	6980	
301.4014.030 LIFE INSURANCE	62	63	63	63		63	63	
301.4030.030 SPECIAL DEPARTMENTAL	1580	500	500	500		500	500	
301.4071.030 TELEPHONE	0	25	0	0		0	0	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	3600		3600	3600	
301.4120.030 PROFESSIONAL SERVICES	3933	4000	4000	4000		4000	4000	
TOTAL	186969	186987	189643	189643	0	192485	192485	0

PERSONNEL: CITY MANAGER 1

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 500
PERSONNEL/INTERVIEW BOARDS,
ADVERTISING

4120 PROFESSIONAL SERVICES 4000
NO. STATE EMPLOYEE RELATIONS CONSORTIUM
GRANT PREPARATION

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-FINANCE

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 200,029	\$ 195,388	\$ 190,047
Total	<u>\$ 200,029</u>	<u>\$ 195,388</u>	<u>\$ 190,047</u>

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period. The Finance Clerk position is moving through the salary steps.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 195388

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY2015/16 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	109134	109179	112424	112424		114021	114021	
301.4004.050 TEMP WAGES	1400	2500	2000	2000		2000	2000	
301.4006.050 PERS	26850	32201	31279	31279		32866	32866	
301.4007.050 HEALTH INSURANCE	14798	14838	14770	14770		15220	15220	
301.4008.050 FICA	8631	8635	9142	9142		9264	9264	
301.4009.050 WORKERS COMPENSATION	6223	5118	7697	7697		8082	8082	
301.4014.050 LIFE INSURANCE	126	126	126	126		126	126	
301.4110.050 VEH. ALLOWANCE	200	200	200	200		200	200	
301.4115.050 EQUIPMENT MAINTENANCE	250	250	250	250		250	250	
301.4130.050 CONTRACTUAL SERVICES	19700	17000	17500	17500		18000	18000	
TOTAL	187312	190047	195388	195388	0	200029	200029	0

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR	1
FINANCE CLERK	1

EXPLANATION OF ACCOUNTS

4004	TEMP WAGES BACKFILL FOR TIME OFF FOR FINANCE AND CITY CLERK SUPPORT FOR FINANCE DEPT.	2000
4115	EQUIPMENT MAINTENANCE TYPEWRITERS, CALCULATORS, MISC. EQUIPMENT REPAIR	250
4130	CONTRACTUAL SERVICES COMPUTER SOFTWARE MAINT. CONTRACT ANNUAL FINANCIAL AUDIT BANK FEES	17500

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-PLANNING

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 41,655	\$ 41,640	\$ 39,583
Total	<u>\$ 41,655</u>	<u>\$ 41,640</u>	<u>\$ 39,583</u>

Items of Note:

\$2K increase in Contract Planning Services is requested for 2014/15 and 2015/16 to bring the budget closer to actual activity.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 41640

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED		FUND	FUND	PROJECTED	FUND	FUND
	FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	FY 2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER		FY2015/16 BUDGET	SUPPORT GENERAL
301.4004.060 PART TIME WAGES	1600	4500	4500	4500		4500	4500	
301.4008.060 FICA	122	344	344	344		344	344	
301.4009.060 WORKERS COMP.	239	239	296	296		311	311	
301.4021.060 POSTAGE	200	400	400	400		400	400	
301.4030.060 SPECIAL DEPARTMENTAL	170	600	600	600		600	600	
301.4060.060 ADVERTISING	650	500	500	500		500	500	
301.4120.060 PROFESSIONAL SERVICES	34000	28000	30000	30000		30000	30000	
301.4150.060 TRAVEL & MEETINGS	2600	5000	5000	5000		5000	5000	
TOTAL	39581	39583	41640	41640	0	41655	41655	0

PERSONNEL: MINUTE CLERK 0.20

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 600
MISC. SUPPLIES & EQUIP., MAPPING
PLANNING SOFTWARE

4060 ADVERTISING - PUBLIC NOTICES 500

4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES 30000
Portion not chargeable to developer

4150 TRAVEL & MEETINGS 5000
Planning Commission travel and training

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-GENERAL OFFICE

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 158,344	\$ 161,298	\$ 142,767
Total	<u>\$ 158,344</u>	<u>\$ 161,298</u>	<u>\$ 142,767</u>

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

\$10K added to professional services as IT service cost is anticipated to increase significantly.

\$5K in professional services added for 2014-15 only to cover City Council election costs.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 161298

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED	FY 2013/2014	PROJECTED	FUND	FUND	PROJECTED	FUND	FUND
	FY 2013/2014	BUDGET	FY 2014/2015	SUPPORT	SUPPORT		FY 2015/2016	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER	BUDGET	GENERAL	OTHER
301.4001.070 SALARIES	40840	41559	42331	42331		42331	42331	
301.4006.070 PERS	10318	12246	12067	12067		12278	12278	
301.4007.070 HEALTH INSURANCE	23477	23573	23396	23396		24566	24566	
301.4008.070 FICA	2864	2914	3238	3238		3238	3238	
301.4009.070 WORKERS COMPENSATION	2799	2303	3464	3464		3637	3637	
301.4013.070 UNEMPLOYMENT	0	600	600	600		600	600	
301.4014.070 LIFE INSURANCE	62	62	62	62		62	62	
301.4020.070 OFFICE EXPENSE	6000	5000	6000	6000		6000	6000	
301.4021.070 POSTAGE EXPENSE	1500	3000	2000	2000		2000	2000	
301.4060.070 ADVERTISING	1200	1500	1500	1500		1500	1500	
301.4071.070 TELEPHONE	4400	5000	4500	4500		4500	4500	
301.4110.070 VEH. ALLOWANCE	300	300	300	300		300	300	
301.4115.070 EQUIPMENT MAINTENANCE	3500	4800	4500	4500		4500	4500	
301.4120.070 PROFESSIONAL SERVICES	30000	32500	47500	47500		42500	42500	
301.4140.070 INSURANCE	8617	7410	9840	9840		10332	10332	
TOTAL	135877	142767	161298	161298		158344	158344	

PERSONNEL:
ADMINISTRATIVE SECRETARY/CITY CLERK

1

EXPLANATION OF ACCOUNTS

EXPLANATION OF ACCOUNTS

4020 OFFICE SUPPLIES	6000
LETTERHEAD, FORMS, COMPUTER SUPPLIES	
MISC. OFFICE SUPPLIES, RECORD BOOKS	
4021 POSTAGE	2000
GENERAL OFFICE POSTAGE	
4060 ADVERTISING	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	
4071 TELEPHONE	4500
TELEPHONE IN GENERAL OFFICE AREA	
4110 VEHICLE ALLOW.	300
MILEAGE REIMB. PERSONAL VEHICLE	
4115 EQUIPMENT MAINTENANCE	4800
ELECTRONIC OFFICE EQUIPMENT	
4120 PROFESSIONAL SERVICES	47500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
ELECTION COSTS (2014-15)	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	9840

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-COMMUNITY ACTIVITES

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
Community Discretionary	\$ 16,448	\$ 32,448	\$ 26,448
Economic Discretionary	\$ 20,000	\$ 20,000	\$ 10,000
Total	\$ 36,448	\$ 52,448	\$ 36,448

Items of Note:

For 2014-15, \$16,000 has been allocated for preliminary environmental study and engineering review costs associated with the Glenn Medical Center rebuild.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
COMMUNITY 32448
ECONOMIC DEV. 20000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED		FUND	FUND	PROJECTED	FUND	FUND
	FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	FY 2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER		FY 2015/2016 BUDGET	SUPPORT GENERAL
330.4030.075 SPECIAL DEPARTMENT	2500	4000	20000		20000	4000		4000
330.5733.075 LAFCO	7448	7448	7448		7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	5000	10000	10000		10000	10000		10000
330.5735.075 TRI-COUNTY ECON. DEVELOPMENT	5000	5000	5000		5000	5000		5000
333.5760.075 COMMUNITY PROMOTION	7500	10000	10000		10000	10000		10000
TOTAL	27448	36448	52448	0	52448	36448	0	36448

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN
AND COSTS ASSOCIATED WITH HOSPITAL PLANNING SERVICES 20000

5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION 7448

5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES
ED RELATED GRANT WRITING AND MATCHING FUNDS 10000

5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION 5000

5760 COMMUNITY PROMOTION 10000
CHAMBER OF COMMERCE (\$4K)
VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K)
VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$5K)

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-CIVIC CENTER

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 36,584	\$ 34,367	\$ 39,524
Total	\$ 36,584	\$ 34,367	\$ 39,524

Items of Note:

\$10K parking lot seal project included in 2013/14 as one time expenditure.

2014/15 and 2015/16 reflect projected increase in water and utility expenditure rates. Change in wage rate for custodian also affect 2014/15 and 2015/16.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 34367

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		PROJECTED	FUND	FUND	PROJECTED	FUND	FUND
		FY 2013/2014	FY 2013/2014	FY 2014/2015	SUPPORTS	SUPPORT		FY 2015/2016	SUPPORT
		EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER	BUDGET	GENERAL	OTHER
301.4004.080	PART TIME SALARY	7200	7800	8330	8330		8330	8330	
301.4008.080	FICA	551	597	637	637		637	637	
301.4009.080	WORKERS COMPENSATION	501	412	620	620		651	651	
301.4030.080	SPECIAL DEPARTMENTAL	400	750	750	750		750	750	
301.4040.080	SMALL TOOLS	150	200	200	200		200	200	
301.4080.080	P.G. & E.	13750	11500	14232	14232		15086	15086	
301.4081.080	WATER EXPENSE	2665	2665	3998	3998		5330	5330	
301.4100.080	BUILDING MAINTENANCE	15000	15600	5600	5600		5600	5600	
TOTAL		40217	39524	34367	34367	0	36584	36584	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

4040 SMALL TOOLS 200
MISC. SMALL TOOLS FOR
MAINTENANCE & REPAIRS

4100 BUILDING MAINTENANCE 5600
CLEAN CARPETS, LIGHT REPLACEMENT,
HVAC AND GENERAL MINOR REPAIR

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-BUILDING

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General	\$ 106,107	\$ 105,214	\$ 103,112
Certified Access	\$ 525	\$ 525	\$ -
Total	\$ 106,632	\$ 105,739	\$ 103,112

Items of Note:

Furloughs ended 8/31/13. 2013/14 and forward reflect the end of the furlough period.

Certified Access appropriation added in accordance with business license assessment collected under said program.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
 GENERAL 105214
 CERTIFIED ACCESS 525
 105739

ACCT: 90
 DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2013/2014 EXPENDITURES	FY 2013/2014 BUDGET	PROJECTED FY 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED FY 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	59944	59944	62132	62132		62132	62132	
301.4006.090 PERS	15253	17684	17415	17415		18036	18036	
301.4007.090 HEALTH INSURANCE	5772	5772	5772	5772		5772	5772	
301.4008.090 FICA	4596	4596	5149	5149		5149	5149	
301.4009.090 WORKERS COMPENSATION	2605	2145	3225	3225		3386	3386	
301.4014.090 LIFE INSURANCE	62	62	62	62		62	62	
301.4020.090 OFFICE EXPENSE	100	100	100	100		100	100	
301.4021.090 POSTAGE EXPENSE	10	50	50	50		50	50	
301.4030.090 SPECIAL DEPARTMENTAL	2500	3000	500	500		500	500	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	200	0	525		525	525		525
301.4040.090 SMALL TOOLS	50	100	100	100		100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430		430	430	
301.4071.090 TELEPHONE	700	700	700	700		700	700	
301.4111.090 VEHICLE MAINTENANCE	200	300	300	300		300	300	
301.4113.090 VEHICLE MAINTENANCE GAS	500	1000	1000	1000		1000	1000	
301.4120.090 PROFESSIONAL SERVICES	17762	4500	5000	5000		5000	5000	
301.4140.090 INSURANCE	1953	1679	2229	2229		2340	2340	
301.4150.090 TRAINING & TRAVEL	300	800	800	800		800	800	
301.4160.090 DUES & MEMBERSHIPS	250	250	250	250		250	250	
TOTAL	113187	103112	105739	105214	525	106632	106107	525

PERSONNEL:

BUILDING OFFICIAL 1.0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	500
NEW CODE BOOKS, PORTABLE PLAN AND MAP FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.	
4120 PROFESSIONAL SERVICES	5000
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	250
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.	

CITY OF WILLOWS
 2014-2015 BUDGET
 SUMMARY-POLICE

	2015/16	2014/15	2013/14
General Fund	\$ 1,311,227	\$ 1,284,707	\$ 1,256,047
SLESF	\$ 100,000	\$ 100,000	\$ 100,000
CHRP II	\$ 69,000	\$ 63,611	\$ 61,030
OJP Vest Program	\$ 2,934	\$ 2,934	\$ 2,934
AB 109 Overtime	\$ 10,756	\$ 10,756	\$ 10,755
CA-Avoid the 5		\$ -	\$ 5,383
Total	\$ 1,493,917	\$ 1,462,008	\$ 1,436,149

Items of Note

General Fund- Cost of health insurance, PERS, employees moving through salary steps, and increases in dispatch and animal control costs all contribute to the increase.

CA- Avoid the 5- Ended in early 2013/14

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:

GENERAL	1,284,707	ACC. 100
SLESF	100,000	DEPT. POLICE
CHRP	63,611	
AB 109	10,756	
OJP VEST PROGRAM	2,934	

	1,462,008	

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED		FUND	FUND	PROJECTED	FUND	FUND
	2013/2014	2013/2014	2014/2015	SUPPORT	SUPPORT	2015/2016	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER	BUDGET	GENERAL	OTHER
301.4001.100 SALARIES	467,989	469,342	466,968	466,968		468,987	468,987	
376.4001.100 SLESF SALARIES	47,209	47,209	47,209		47,209	47,209		47,209
378.4001.100 CHRP GRANT SALARIES	11,748	27,657	31,547		31,547	33,870		33,870
301.4002.100 OVERTIME	70,000	55,775	55,000	55,000		55,000	55,000	
376.4002.100 OVERTIME-SLESF	2,154	2,154	2,154		2,154	2,154		2,154
387.4002.100 OVERTIME-AVOID THE 5	-	5,000	-		-	-		-
389.4002.100 OVERTIME AB109	9,991	9,991	9,991		9,991	9,991		9,991
301.4004.100 PART-TIME/RESERVES	4,000	4,000	4,000	4,000		4,000	4,000	
301.4005.100 HOLIDAY PAY	22,039	26,673	26,748	26,748		27,019	27,019	
301.4006.100 PERS	183,305	195,324	199,280	199,280		208,474	208,474	
376.4006.100 PERS- SLESF	19,886	19,886	20,925		20,925	21,905		21,905
378.4006.100 PERS- CHRP	1,730	3,702	3,628		3,628	3,895		3,895
301.4007.100 HEALTH INSURANCE	154,634	161,483	159,532	159,532		166,119	166,119	
376.4007.100 HEALTH INSURANCE-SLESF	22,617	22,617	22,617		22,617	22,617		22,617
378.4007.100 HEALTH INSURANCE-CHRP	12,464	24,928	23,396		23,396	24,566		24,566
301.4008.100 FICA	40,525	41,690	42,725	42,725		42,899	42,899	
376.4008.100 FICA-SLESF	3,611	3,611	3,611		3,611	3,611		3,611
378.4008.100 FICA-CHRP	2,116	2,116	2,413		2,413	2,591		2,591
387.4008.100 FICA-AVOID THE 5	-	383	-		-	-		-
389.4008.100 FICA AB109	765	764	765		765	765		765
301.4009.100 WORKERS COMPENSATION	37,247	30,204	46,748	46,748		49,085	49,085	
378.4009.100 WORKERS COMP-CHRP	2,627	2,627	2,627		2,627	3,218		3,218
301.4013.100 UNEMPLOYMENT	-	2,000	2,000	2,000		2,000	2,000	
301.4014.100 LIFE INSURANCE	493	567	567	567		567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	63		63	63		63
301.4020.100 OFFICE EXPENSE	3,700	3,700	3,700	3,700		3,700	3,700	
301.4021.100 POSTAGE	900	500	500	500		500	500	
301.4030.100 SPECIAL DEPARTMENTAL	4,500	5,500	5,500	5,500		5,500	5,500	
376.4030.100 SLESF SPECIAL DEPARTMENT	3,600	3,600	2,561		2,561	2,441		2,441
301.4050.100 UNIFORM EXPENSE	9,522	10,674	10,674	10,674		10,674	10,674	
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	860		860	860		860
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	2,934	2,934	2,934		2,934	2,934		2,934
301.4071.100 TELEPHONE	4,500	5,000	5,000	5,000		5,000	5,000	
301.4115.100 EQUIP. MAINT.	6,000	5,000	5,000	5,000		5,000	5,000	
301.4120.100 PROFESSIONAL SERVICES	5,000	4,000	4,000	4,000		4,000	4,000	
301.4130.100 CONTRACTUAL SERVICES	9,100	9,000	9,000	9,000		9,000	9,000	
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	52,500	52,500	55,000	55,000		55,000	55,000	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	59,000	62,000	62,000	62,000		67,000	67,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	88,375	93,000	93,000		93,000	93,000	
301.4140.100 INSURANCE	16,491	13,740	18,765	18,765		19,703	19,703	
301.4150.100 TRAINING AND TRAVEL	2,000	2,000	2,000	2,000		2,000	2,000	
301.4160.100 DUES AND MEMBERSHIPS	445	500	500	500		500	500	
301.4835.100 BOOKING FEES	-	6,500	6,500	6,500		6,500	6,500	
TOTAL	1,386,640	1,436,149	1,462,008	1,284,707	177,301	1,493,917	1,311,227	182,690

PERSONNEL:			
CHIEF	1	OFFICERS (7 authorized, 1 not funded)	6
SERGEANTS	2	ADM. SECRETARY	1
INVESTIGATOR (not currently funded)	0	TRANSCRIPTION ASSISTANT	0.15

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)			
HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS			26,748
4030 SPECIAL DEPT. EXPENSE (GENERAL)			
PHOTO SUPPLIES/PROCESS			5,500
REPORT FORMS/CITATIONS			
EVIDENCE SUPPLIES			
SPECIAL INVESTIGATIONS			
PUBLICATIONS			
CHEMICAL TESTS			
4130 CONTRACTUAL SERVICES			9,000
	RADIO EQUIPMENT		
	FAX MAINTENANCE		
	COPIER MAINTENANCE		
	SOFTWARE MAINTENANCE		
	HARDWARE MAINTENANCE		
4131 CONTRACTUAL SERVICES			55,000
	ANIMAL CONTROL		
	FERAL CAT CONTROL		
4132 CONTRACTUAL SERVICES - VEHICLES- USAGE, FUEL, and REPLACMENT			62,000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES			93,000

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-ENGINEERING

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General	\$ 15,000	\$ 15,000	\$ 15,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 17,000	\$ 17,000	\$ 17,000

Items of Note:

No significant changes.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:		ACC. 110
GENERAL	15000	DEPT. ENGINEERING
Gas Tax 2107.5	2000	

17000

ACCT.#	DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110	PROFESSIONAL SERVICES	8000	15000	15000	15000		15000	15000	
317.4120.110	PROFESSIONAL SERVICES	2000	2000	2000		2000	2000		2000
TOTAL		10000	17000	17000	15000	2000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

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

CITY OF WILLOWS
 2014-2015 BUDGET
 SUMMARY-LIBRARY

	2015/16	2014/15	2013/14
General Fund	\$ 180,010	\$ 178,386	\$ 164,795
County Library	\$ 50,454	\$ 50,454	\$ 50,454
Lost and Damaged Trust	\$ 2,233	\$ 2,233	\$ 2,233
Literacy Passthrough	\$ 61,000	\$ 61,000	\$ 61,000
CSLA			\$ 4,624
Total	\$ 293,697	\$ 292,073	\$ 283,106

Items of Note

General Fund- Step increase of full time position, part time wage scale change and ongoing increase in PERS are the primary reason for the increase.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
 GENERAL 178386
 COUNTY LIBRARY 50454
 LOST/DAMAGE TRST 2233
 LITERACY PASSTHROUGH 61000

 292073

ACC. 120
 DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED	FUND	FUND	PROJECTED	FUND	FUND	
	2013/2014 EXPENDITURES	2013/2014 BUDGET	2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.120 SALARIES	3554	3869	5714	5714		7394	7394	
338.4001.120 SALARIES	27877	27877	27877		27877	27877		27877
301.4004.120 PART TIME SALARIES	34000	39276	44216	44216		44216	44216	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861	7861		7861
301.4006.120 PERS	6252	7237	8096	8096		8590	8590	
338.4006.120 PERS	1793	1793	1793		1793	1793		1793
301.4007.120 HEALTH INSURANCE	857	857	857	857		857	857	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915	4915		4915
301.4008.120 FICA	3046	3915	4434	4434		4784	4784	
338.4008.120 FICA	2561	2561	2561		2561	2561		2561
301.4009.120 WORKERS COMPENSATION	9136	7519	11312	11312		11878	11878	
301.4013.120 UNEMPLOYMENT	2730	450	450	450		450	450	
301.4014.120 LIFE INSURANCE	150	62	62	62		62	62	
301.4020.120 OFFICE EXPENSE	2700	3400	3400	3400		3400	3400	
301.4021.120 POSTAGE	400	600	600	600		600	600	
301.4030.120 SPECIAL DEPARTMENT	3200	4500	1500	1500		1500	1500	
352.4030.120 CSLA SPECIAL DEPT.	4624	4624	0	0		0	0	
359.4030.120 SPECIAL DEPARTMENT-LITERACY	60023	61000	61000		61000	61000		61000
301.4071.120 TELEPHONE	1750	2500	2500	2500		2500	2500	
301.4080.120 P.G. & E.	12000	10000	12000	12000		10000	10000	
301.4115.120 EQUIPMENT MAINTENANCE	300	1400	1400	1400		1400	1400	
301.4130.120 CONTRACTUAL SERVICES	67000	67000	67000	67000		67000	67000	
301.4140.120 INSURANCE	9343	8035	10670	10670		11204	11204	
301.4150.120 TRAINING & TRAVEL	75	75	75	75		75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	100		100	100	
301.4933.120 PRINT MATERIAL	4000	4000	4000	4000		4000	4000	
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447	5447		5447
TOTAL	277927	283106	292073	178386	113687	293697	180010	113687

PERSONNEL:

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

4004 SALARIES PART TIME (General and County Library Funding) 52077
 PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)

4020 OFFICE EXPENSE 3400
 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

4130 CONTRACTUAL SERVICES 67000
 CONTRACT LIBRARY DIRECTOR SERVICES
 TECHNICAL SUPPORT FOR AUTOMATION
 HARDWARE AND SOFTWARE ,
 CATALOGING AND CIRCULATION
 SOFTWARE UPDATES

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-LIBRARY-BAYLISS AND ELK CREEK

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
Bayliss-County Funding	\$ 7,000	\$ 6,540	\$ 6,540
EC-County Funding	\$ 8,900	\$ 8,665	\$ 8,665

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6540

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED	FUND	FUND	PROJECTED	FUND	FUND	
	2013/2014 EXPENDITURES	2013/2014 BUDGET	2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER	2015/2016 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
338.4004.121 PART TIME SALARIES	3425	3900	3840	0	3840	4010	0	4010
338.4008.121 FICA	262	298	294	0	294	307	0	307
338.4009.121 WORKERS COMPENSATION	88	88	111	0	111	117	0	117
338.4030.121 SPECIAL DEPARTMENT	650	379	195	0	195	466	0	466
338.4071.121 TELEPHONE	550	625	600	0	600	600	0	600
338.4080.121 P.G. & E.	1500	1250	1500	0	1500	1500	0	1500
TOTAL	6475	6540	6540	0	6540	7000	0	7000

PERSONNEL:

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

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS: ACC. 122
 COUNTY LIBRARY 8665 DEPT. ELK CREEK LIBRARY

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3750	3964	4320	0	4320	4512	0	4512
338.4008.122 FICA	287	303	330	0	330	345	0	345
338.4009.122 WORKERS COMPENSATION	89	89	111	0	111	117	0	117
338.4030.122 SPECIAL DEPARTMENT	750	689	354	0	354	376	0	376
338.4071.122 TELEPHONE	500	620	550	0	550	550	0	550
338.4135.122 RENT	3000	3000	3000	0	3000	3000	0	3000
TOTAL	8376	8665	8665	0	8665	8900	0	8900

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-RECREATION

	2015/16	2014/15	2013/14
General Fund	\$ 102,140	\$ 100,848	\$ 99,624
Jump Start	\$ 6,414	\$ 6,394	\$ 6,300
Recreation Reimbursable	\$ 21,444	\$ 19,425	\$ 17,272
Recreation Cultural	\$ -	\$ 1,770	\$ 3,691
<hr/>			
Total	\$ 129,998	\$ 128,437	\$ 126,887

Items of Note

Recreation Reimbursable- The ongoing expenditures of this program are such that the fund is being depleted. Increase in part time wage scale and greater reliance on paid rec. temp staff to carry out various activities (volunteerism has declined). This fund may not sustain beyond 2014-15.

Recreation Cultural- This non-replenishable funding source will deplete in 2014-15.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 100848
JUMP START 6394
REC REIMB 19425
REC CULT 1770

ACC. 130
DEPT. RECREATION

TOTAL 128437

ACCT.# DESCRIPTION	ESTIMATED	2013/2014	PROJECTED	FUND	FUND	PROJECTED	FUND	FUND	
	2013/2014	BUDGET	2014/2015	SUPPORT	SUPPORT	2015/2016	SUPPORT	SUPPORT	
	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	BUDGET	GENERAL	OTHER	
301.4001.130 SALARY	56384	56384	56384	56384		56384	56384		
239.4004.130 TEMPORARY SALARIES-JUMP START	3820	3820	3900		3900	3900		3900	
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800		4800	4800		
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	9000	9000	11000		11000	11000		11000	
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	1650	2500	1579		1579	0		0	
301.4006.130 PERS	14029	16126	15801	15801		16364	16364		
301.4007.130 HEALTH INSURANCE	9068	9588	8998	8998		9448	9448		
239.4008.130 FICA-JUMP START	292	292	298		298	298		298	
301.4008.130 FICA	6498	4681	4681	4681		4681	4681		
322.4008.130 FICA - REC. REIMB.	689	689	842		842	842		842	
323.4008.130 FICA - REC. CULTURAL	126	191	191		191	0		0	
239.4009.130 WORKERS COMPENSATION-JUMP START	387	387	396		396	416		416	
301.4009.130 WORKERS COMPENSATION	3207	2489	4122	4122		4328	4328		
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	383	383	383		383	402		402	
301.4013.130 UNEMPLOYMENT	0	500	500	500		500	500		
301.4014.130 LIFE INSURANCE	62	63	62	62		62	62		
322.4021.130 POSTAGE - REC. REIMB.	10	200	200		200	200		200	
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1801	1801	1800		1800	1800		1800	
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	6500	6500	6500		6500	7500		7500	
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	0		0	1000		1000	
301.4071.130 TELEPHONE	350	750	750	750		750	750		
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400		2400	2400		
322.4120.130 PROFESSIONAL SERVICES	50	500	500		500	500		500	
301.4140.130 INSURANCE	1707	1468	1950	1950		2048	2048		
301.4150.130 TRAINING & TRAVEL	177	200	200	200		200	200		
301.4160.130 DUES & MEMBERSHIPS	170	175	200	200		175	175		
TOTAL		123560	126887	128437	100848	27589	129998	102140	27858

PERSONNEL: RECREATION DIRECTOR 1
PART TIME CLERICAL ASSISTANCE 0.5
RECREATION ACTIVITIES TEMP. STAFF *Varies*

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

EXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11000
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	6500

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-SWIMMING POOL

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 42,851	\$ 40,767	\$ 36,871
Total	<u>\$ 42,851</u>	<u>\$ 40,767</u>	<u>\$ 36,871</u>

Items of Note:

Increase in wages due to change in part time wage scale and anticipated increase in water cost are the primary factors in the increase in expenditure activity.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 40767

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		PROJECTED	FUND	FUND	PROJECTED	FUND	FUND
	2013/2014 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER		2015/2016 BUDGET	SUPPORT GENERAL
301.4004.135 TEMPORARY SALARIES	12750	14500	15150	15150		15150	15150	
301.4008.135 FICA	975	1109	1159	1159		1159	1159	
301.4009.135 WORKERS COMPENSATIO	751	618	929	929		975	975	
301.4020.135 OFFICE EXPENSE	50	100	100	100		100	100	
301.4030.135 SPECIAL DEPARTMENTAL	4000	3000	3000	3000		3000	3000	
301.4050.135 CLOTHING	150	150	150	150		150	150	
301.4060.135 ADVERTISING	150	550	350	350		350	350	
301.4071.135 TELEPHONE	175	200	200	200		200	200	
301.4080.135 P.G.& E.	4725	4000	4900	4900		4900	4900	
301.4081.135 WATER EXPENSE	3500	4000	6000	6000		8000	8000	
301.4100.135 BUILDING MAINTENANCE	150	400	400	400		400	400	
301.4115.135 EQUIPMENT MAINT.	2000	1000	1000	1000		1000	1000	
301.4120.135 PROFESSIONAL SERVICES	5600	5600	5600	5600		5600	5600	
301.4140.135 INSURANCE	673	584	769	769		807	807	
301.4150.135 TRAVEL AND TRAINING	942	760	760	760		760	760	
301.5132.135 FIRST AID	50	300	300	300		300	300	
TOTAL	36641	36871	40767	40767	0	42851	42851	0

EXPLANATION OF ACCOUNTS

4004	TEMPORARY LABOR CITY POOL	15150
	HEAD LIFEGUARD	
	ASSIST. HEAD LIFEGUARD	
	STAFF GUARDS	
	SWIM LESSON INSTRUCTORS	
	DAILY MAINTENANCE	
4030	SPECIAL DEPT. EXPENSE	3000
	CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING SUPPLIES, TRASH BAGS	
4081	WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.	6000
4100	BUILDING MAINT.	400
	POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	
4120	PROFESSIONAL SERVICES	5600
	CONTRACT POOL MAINTENANCE AND OPERATION SERVICES	

CITY OF WILLOWS
 2014-2015 BUDGET
 SUMMARY-PARKS/PUBLIC WORKS

	2015/16	2014/15	2013/14
General Fund	\$ 353,524	\$ 328,642	\$ 328,603
Gas Tax	\$ 30,898	\$ 40,898	\$ 30,074
TANF	\$ -	\$ 2,367	\$ 2,399
<hr/>			
Total	\$ 384,422	\$ 371,907	\$ 361,076

Items of Note

For 2014-15, \$10K of residual Gas Tax funds are utilized to cover expenditures that are traditionally General Fund expenditures. Several employees in this Department are moving through salary steps, leading to the overall increase. Workers compensation insurance costs are also a factor.

For 2015-16, TANF funds will have been fully expended, and residual Gas Tax funds utilized in 2014-15 are not utilized in 2015-16.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:	
GENERAL	328642
GAS TAX	40898
TANF	2367
TOTAL	<u>371907</u>

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

ACCT.# DESCRIPTION	ESTIMATED		PROJECTED	FUND	FUND	PROJECTED	FUND	FUND
	2013/2014 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER		2015/2016 BUDGET	SUPPORT GENERAL
301.4001.138 SALARIES	120743	115251	117429	117429		132130	132130	
316.4001.138 SALARIES	20541	20541	30541		30541	20541		20541
301.4002.138 OVERTIME	1500	5200	4000	4000		4000	4000	
301.4004.138 PART TIME SALARIES	20000	27965	30761	30761		30761	30761	
301.4006.138 PERS	33378	37469	41094	41094		44530	44530	
316.4006.138 PERS	1301	1301	1301		1301	1301		1301
301.4007.138 HEALTH INSURANCE	60398	58209	54321	54321		56871	56871	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069	5069		5069
301.4008.138 FICA	10771	11159	12264	12264		12665	12665	
316.4008.138 FICA	1526	1526	1526		1526	1526		1526
301.4009.138 WORKERS COMPENSATION	15446	10561	15884	15884		16678	16678	
316.4009.138 WORKERS COMPENSATION	1637	1637	2461		2461	2461		2461
301.4013.138 UNEMPLOYMENT	0	5000	0	0		3000	3000	
365.4013.138 UNEMPLOYMENT	1000	2399	2367		2367	0		0
301.4014.138 LIFE INSURANCE	350	189	189	189		189	189	
301.4020.138 OFFICE EXPENSE	450	800	800	800		800	800	
301.4040.138 SMALL TOOLS	500	1000	1000	1000		1000	1000	
301.4050.138 CLOTHING	2000	4000	4000	4000		4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500		1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000		1000	1000	
301.4111.138 VEHICLE MAINTENANCE	10000	12000	12000	12000		12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	300	2500	2500	2500		2500	2500	
301.4113.138 FUEL	10000	20000	15000	15000		15000	15000	
301.4115.138 EQUIPMENT MAINTENANCE	4500	3000	3000	3000		3000	3000	
301.4120.138 PROFESSIONAL SERVICES	500	2000	2000	2000		2000	2000	
301.4134.138 TREE MAINTENANCE	0	3500	3500	3500		3500	3500	
301.4150.138 TRAVEL & TRAINING	1000	2000	2000	2000		2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	600	600	600	600		600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400		2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1300	1300		1300	1300	
301.5437.138 FIRST AID	100	100	100	100		100	100	
TOTAL	328710	361076	371907	328642	43265	384422	353524	30898

PERSONNEL:

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

EXPLANATION OF SELECTED ACCOUNTS

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

CITY OF WILLOWS
 2014-2015 BUDGET
 SUMMARY-PARKS

	2015/16	2014/15	2013/14
General Fund	\$ 43,738	\$ 47,338	\$ 32,231
CA Recycle Funds	\$ 5,000	\$ 5,000	\$ 3,500
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Total	\$ 48,738	\$ 52,338	\$ 35,731

Items of Note

Anticipated increases in water rates are the primary factor in the expenditure increase.
 Utilities have been budgeted in line with actual usage over the past 5 years.
 Bathroom demolish/re-routing of electrical project at Jensen Park included in 2014/15.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
 GENERAL 47338
 CA Recycle Grant 5000
 TOTAL 52338

ACCT: 140
 DEPT: PARK MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	6000	9000	16000	16000		8000	8000	
366.4030.140 SPECIAL DEPARTMENTAL	1000	3500	5000		5000	5000		5000
301.4071.140 TELEPHONE	200	300	200	200		200	200	
301.4080.140 P.G.& E.	10000	8000	11000	11000		11500	11500	
301.4081.140 WATER	7000	7800	11700	11700		15600	15600	
301.4100.140 BUILDING MAINTENANCE	500	1000	1000	1000		1000	1000	
301.4120.140 PROFESSIONAL SERVICES	100	1000	1000	1000		1000	1000	
301.4130.140 CONTRACT SERVICES	288	500	288	288		288	288	
301.4140.140 INSURANCE	5386	4631	6150	6150		6150	6150	
TOTAL	30474	35731	52338	47338	5000	48738	43738	5000

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 16000
 PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION
 REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES
 REMOVAL OF RESTROOM AT JENSEN PARK AND REROUTE OF ELECTRICAL LINE

4100 BUILDING MAINTENANCE 1000
 BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS,
 FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED

4120 PROFESSIONAL SERVICES 1000
 SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR,
 MINOR REPAIR

4130 CONTRACT SERVICES 288
 ALARM MONITORING

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-MALL MAINTENANCE

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 12,800	\$ 10,600	\$ 8,400
Total	<u>\$ 12,800</u>	<u>\$ 10,600</u>	<u>\$ 8,400</u>

Items of Note:

Anticipated increase in water rates is the primary reason for the increase in expenditures.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 10600

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	1000	1000	1000	1000		1000	1000	
301.4080.145 P.G.& E.	2400	3000	3000	3000		3000	3000	
301.4081.145 WATER	5805	4400	6600	6600		8800	8800	
TOTAL	9205	8400	10600	10600	0	12800	12800	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-MUSEUM MAINTENANCE

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 2,500	\$ 2,000	\$ 1,750
Total	\$ 2,500	\$ 2,000	\$ 1,750

Items of Note:

Anticipated increase in water rates is the primary reason for the increase in expenditures.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 2000

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	1500	1000	1500	1500		2000	2000	
301.4100.146 BUILDING MAINTENANCE	100	750	500	500		500	500	
TOTAL	1600	1750	2000	2000	0	2500	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

500

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-FIRE

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 697,326	\$ 682,192	\$ 702,934
Total	<u>\$ 697,326</u>	<u>\$ 682,192</u>	<u>\$ 702,934</u>

Items of Note:

Employee turnover has led to a reduction in personnel cost.

CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET

SOURCE OF FUNDS:
 GENERAL 682192

ACC. 150
 DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	276,950	280,275	272,550	272,550		274,572	274,572	
301.4002.150 OVERTIME	26,000	21,425	20,039	20,039		20,039	20,039	
301.4004.150 TEMP WAGES	6,500	5,000	5,000	5,000		5,000	5,000	
301.4005.150 HOLIDAY PAY	6,623	6,623	6,221	6,221		7,573	7,573	
301.4006.150 PERS	119,006	128,693	114,359	114,359		120,285	120,285	
301.4007.150 HEALTH INSURANCE	90,580	92,477	86,386	86,386		90,075	90,075	
301.4008.150 FICA	25,048	25,048	25,245	25,245		25,503	25,503	
301.4009.150 WORKERS COMPENSATION	14,119	11,621	17,477	17,477		18,351	18,351	
301.4010.150 CALL BACK	10,000	20,425	20,425	20,425		20,425	20,425	
301.4013.150 UNEMPLOYMENT	-	1,000	1,000	1,000		1,000	1,000	
301.4014.150 LIFE INSURANCE	309	315	309	309		309	309	
301.4020.150 OFFICE EXPENSE	1,400	1,700	1,700	1,700		1,700	1,700	
301.4021.150 POSTAGE	100	200	200	200		200	200	
301.4030.150 SPECIAL DEPARTMENTAL	5,000	4,000	4,500	4,500		4,500	4,500	
301.4040.150 SMALL TOOLS	6,000	4,100	5,000	5,000		5,000	5,000	
301.4050.150 UNIFORM EXPENSE	3,225	3,440	3,440	3,440		3,440	3,440	
301.4071.150 TELEPHONE	4,000	4,000	4,000	4,000		4,000	4,000	
301.4080.150 PG&E	14,500	12,700	14,000	14,000		14,000	14,000	
301.4081.150 WATER	1,235	1,235	1,852	1,852		1,852	1,852	
301.4100.150 BUILDING MAINT.	16,500	16,500	13,000	13,000		13,000	13,000	
301.4111.150 VEHICLE MAINT.	14,000	10,000	10,000	10,000		10,000	10,000	
301.4113.150 VEHICLE-FUEL	8,125	8,125	8,125	8,125		8,200	8,200	
301.4115.150 EQUIP. MAINT.	7,000	7,000	8,000	8,000		8,000	8,000	
301.4120.150 PROFESSIONAL SERVICES	130	100	100	100		100	100	
301.4130.150 CONTRACTUAL SERVICES	6,652	10,000	10,000	10,000		10,000	10,000	
301.4140.150 INSURANCE	17,072	16,432	18,764	18,764		19,702	19,702	
301.4150.150 TRAVEL & TRAINING	4,000	5,000	5,000	5,000		5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	1,100	1,500	1,500	1,500		1,500	1,500	
301.5306.150 VOLUNTEER PERS	3,733	4,000	4,000	4,000		4,000	4,000	
TOTAL	688,907	702,934	682,192	682,192	0	697,326	697,326	0

PERSONNEL:

CHIEF	1
CAPTAIN	1
ENGINEER/FIREFIGHTERS	3

EXPLANATION OF ACCOUNTS

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	4,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	10,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,000

CITY OF WILLOWS
2014-2015 BUDGET

SUMMARY-STREETS AND LIGHTING AND LANDSCAPE DISTRICTS

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 43,002	\$ 42,208	\$ 37,912
Gas Tax	\$ 85,286	\$ 85,286	\$ 85,286
L&L-Zone A	\$ 7,151	\$ 7,151	\$ 7,151
L&L-Zone B	\$ 4,161	\$ 4,161	\$ 4,161
Total	<u>\$ 139,600</u>	<u>\$ 138,806</u>	<u>\$ 134,510</u>

Items of Note:

No significant changes.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
 GENERAL 42,208
 GT 2105 37,000
 GT 2106 23,929
 GT 2107 24,357
 L&L ZONE A 7,151
 L&L ZONE B 4,161

 138,806

DEPT 160
 DEPT. PUBLIC WORKS/STREETS

 DEPT 161
 LIGHTING AND LANDSCAPE DISTRICT-ZONE A

 DEPT 162
 LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.# DESCRIPTION	ESTIMATED	PROJECTED		FUND	FUND	PROJECTED	FUND	FUND
	2013/2014 BUDGET	2013/2014 BUDGET	2014/2015 BUDGET	SUPPORT GENERAL	SUPPORT OTHER		2015/2016 BUDGET	SUPPORT GENERAL
301.4030.160 SPECIAL DEPARTMENTAL	3,500	7,000	7,000	7,000		7,000	7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	4,942	5,001	5,001		5,001	5,001		5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,454	4,161	4,161		4,161	4,161		4,161
301.4071.160 TELEPHONE	950	950	950	950		950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	5,750	6,000	6,000	6,000		6,000	6,000	
301.4081.160 WATER EXPENSE	1,500	1,950	2,875	2,875		2,875	2,875	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,300	1,300	1,300		1,300	1,300		1,300
313.4082.161 STREET LIGHTING-L&L DISTRICT	850	850	850		850	850		850
314.4082.160 STREET LIGHTING	-	7,000	7,000		7,000	7,000		7,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929		23,929	23,929		23,929
316.4082.160 STREET LIGHTING	21,857	21,857	21,857		21,857	21,857		21,857
301.4100.160 BUILDING MAINTENANCE	1,500	1,500	1,500	1,500		1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	1,500	4,000	4,000	4,000		4,000	4,000	
301.4140.160 INSURANCE	15,631	12,512	15,883	15,883		16,677	16,677	
314.5431.160 GAS TAX-STREET MAINTENANCE	10,000	30,000	30,000		30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	1,500	4,000	4,000	4,000		4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,750	2,500	2,500		2,500	2,500		2,500
TOTAL	99,913	134,510	138,806	42,208	96,598	139,600	43,002	96,598

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

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

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

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

CITY OF WILLOWS
2014-2015 BUDGET
SUMMARY-STORM DRAIN

	<u>2015/16</u>	<u>2014/15</u>	<u>2013/14</u>
General Fund	\$ 7,780	\$ 7,700	\$ 7,705
Total	<u>\$ 7,780</u>	<u>\$ 7,700</u>	<u>\$ 7,705</u>

Items of Note:

No significant changes.

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:
GENERAL 7,700

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 BUDGET	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	PROJECTED 2015/2016 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,500	3,500	3,000	3,000		3,000	3,000	
301.4080.170 PG&E	900	700	1,000	1,000		1,000	1,000	
301.4115.170 EQUIPMENT MAINTENANCE	250	1,000	1,000	1,000		1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	-	1,300	1,100	1,100		1,100	1,100	
301.4140.170 INSURANCE	1,402	1,205	1,600	1,600		1,680	1,680	
TOTAL	4,052	7,705	7,700	7,700	0	7,780	7,780	0
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE			3,000					
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION			1,100					

**SPECIAL
PROJECTS**

**CAPITAL
OUTLAY**

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:	
GENERAL	65103
Police-DIF	45000
Gas Tax 2104	<u>75000</u>
 TOTAL	 185103

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		PROJECTED 2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.7234.400	Computer Equipment	12500	12500	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	
314.7235.400	Aerial Lift Cab and Chassis	75000		75000
358.7233.400	Additional Police Patrol Vehicle (provided funds become available)	45000		45000
Total Furniture, Fixtures and Equipment		185103	65103	120000

**CITY OF WILLOWS
2014-2015 & 2015-16 PROJECTED BUDGET**

SOURCE OF FUNDS:

RSTP	73,000
Gas Tax 2103-TCR	80,000
<u>TOTAL</u>	<u>153,000</u>

ACC: 400

CAPITAL OUTLAY

		PROJECTED 2014/15 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
372.var.400	Road Resurface and Reconstruction	80,000		80,000
310.var.400	Road Resurface and Reconstruction	73,000		73,000
	Total Infrastructure	153,000	0	153,000

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

**ENTERPRISE
ACTIVITY**

CITY OF WILLOWS
 2014-2015 AND 2015-16 BUDGET
 ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

2014-15
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1250000	1600000		1610458		1239542
Sewer Construction	305000	19000			36000	288000
Total	1555000	1619000	0	1610458	36000	1527542

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1253758	Sewer Service-Residential	1182000
Capital Expenditures	1700	Commercial	255000
Loan Repayments	355000	NE Willows CSD	148000
Total Expenditure	1610458		
Transfer to Loan Reserve	36000	Total Service Fees Interest	1585000 15000
		Total Sewer Service Revenue	1600000
		Sewer Connection	15000
		Interest	4000
		Total Sewer Connection Revenue	19000

2015-16
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditur	Loan Reserve	Ending Bal.
Sewer Maintenance	1239542	1618000		1812851		1044691
Sewer Construction	288000	9750			36000	261750
Total	1527542	1627750	0	1812851	36000	1306441

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1257851	Sewer Service-Residential	1200000
Capital Expenditures	200000	Commercial	255000
Loan Repayments	355000	NE Willows CSD	148000
Total Expenditure	1812851		
Transfer to Loan Reserve	36000	Total Service Fees Interest	1603000 15000
		Total Sewer Service Revenue	1618000
		Sewer Connection	6250
		Interest	3500
		Total Sewer Connection Revenue	9750

CITY OF WILLOWS
2014-2015 AND 2015-16 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2013/2014 EXPENDITURES	2013/2014 BUDGET	PROJECTED 2014/2015 BUDGET	FUND SUPPORT ENTERPRISE	PROJECTED 2015/2016 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	250	600	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,000	6,000	6,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	600	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	2,200	2,800	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	500	950	950	950	950	950
318.4080.180 PG&E	115,000	115,000	120,000	120,000	120,000	120,000
318.4100.180 BUILDING MAINT.	200	5,000	5,000	5,000	5,000	5,000
318.4111.180 VEHICLE MAINT.	5,000	20,000	20,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	2,000	2,000	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	14,000	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	10,000	21,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	15,000	37,000	37,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	550,000	522,000	570,000	570,000	570,000	570,000
318.4140.180 INSURANCE	27,840	27,840	26,741	26,741	28,078	28,078
318.4150.180 TRAVEL & MEETINGS	260	800	800	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,200	1,200	1,200	1,200	1,200	1,200
318.4170.180 TRAINING	100	300	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	400	250	250	250	250	250
318.5631.180 DISCHARGE PERMIT	10,411	9,000	10,500	10,500	10,500	10,500
318.5632.180 GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234	77,234	77,234
TOTAL	835,195	863,574	916,975	916,975	918,312	918,312

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	5,000
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	570,000
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2014-2015 AND 2015-16 BUDGET
 SEWER MAINTENANCE BUDGET
 CAPITAL OUTLAY

DESCRIPTION	PROJECTION 2014/15 BUDGET	PROJECTION 2015/16 BUDGET
318.7256.400 Reconfiguration of Back-up Generator (2014/15)	1,700	
318.7210.400 Sewer Line Replacement (2015/16)		200,000
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation (Both Years)	355,000	355,000
318.2905 Required Reserve-USDA Loan	36,000	36,000
TOTAL CAPITAL AND DEBT SERVICE	392,700	591,000

CITY OF WILLOWS
 2014-2015 AND 2015-16 BUDGET
 SEWER MAINTENANCE BUDGET
 CARRYOVER ITEMS

NOTE: THE FOLLOWING PROJECTS ARE FROM THE 2013-14 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE 2014-2015 FISCAL YEAR.

DESCRIPTION	PREVIOUS BUDGET APPROPRIATION	ESTIMATED EXPENDITURES THROUGH 6/30/12	REMAINING FUNDING
318.7210.400 Sewer Line Replacement (Includes 2010/11 and 2011/12 Carryover)	376,637	11,357	365,280
318.7210.400 Sewer Line Replacement Sacramento Street	417,000	0	417,000
318.7246.400 Initial Studies- WWTP renovation	39,950	26,300	13,650

CITY OF WILLOWS
 2014-2015 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
15000	5000	7692	12308

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

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	2000	Commercial Water Service	5000
PG & E	2300		
Maintenance	1500		
Professional Svc. (Carried Over)	1000		
Insurance	92		
State Fees	800		
Total	7692		

NOTE: The water system faces the possibility of exceeding Chromium 6 standards. Alternatives for the water system will need to be analyzed and decisions will need to be determined at some point in time if such standards are exceeded.

**CARRYOVER
ACTIVITY**

CITY OF WILLOWS
 2014-2015 BUDGET
 CARRYOVER PROJECTS

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
 2013-2014 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
 THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE
 2014-2015 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
IT Infrastructure Update	General Office	65000	4000	61000	
STIP Sacramento and Butte St. Reconstruction	PPW	1026000	89000		937000
RSTP-Road Maintenance	PPW	131000	22600		108400
HOME Grant-Senior Housing Project	Community	4700000	25000		4675000
TOTAL		5922000	140600	61000	5720400