

CITY OF WILLOWS

2016/17

ADOPTED BUDGET

**CITY OF WILLOWS
2016-2017 BUDGET
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2016/2017 BUDGET ANALYSIS AND SUMMARY

The 2016/2017 projected budget contains a General Fund deficit of \$167.0K, based on projected revenues of \$3.566MM and appropriated expenditures of \$3.733MM.

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- Operations are set at maintenance of effort or “base” level of ongoing activity.
- Management structure in place at 6/30/16 is assumed to remain in place (Fire Chief also functions as Interim City Manager) though 2016/17 and 2017/18.
- Salary and benefit steps approved effective 7/1/15 for Management Employees, originally slated to go into effect on 1/1/17, are postponed and Management Employees are subject to a 5% furlough.

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

EXPENDITURES

PERS Unfunded Liability- As noted last year PERS change the methodology of funding the ongoing unfunded liability of 3%@50 and 3%@60 retirement plans. The net effect on the General Fund is an increase of \$50K in General fund expenditures for 2016/17 and another \$51K increase for 2017/18.

- 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 six years. Over the past two years, the City has experienced several significant Workers Compensation claims, and this has led to an increase in premiums, particularly in the “self-insurance” layer of our premium. In addition, the equity dividend has continued to dwindle. The net result on the General Fund is that Workers Compensation Insurance expense is \$65K higher for 2016/17 than in 2015/16.
- Liability and Property Insurance- A 5% increase in liability and property insurance is anticipated for 2016/17.
- Overall benefit costs- Historical increases in health insurance and base PERS cost are anticipated to continue and are projected at 8% for 2016/17 .

REVENUE

Property Tax- As has been previously reviewed and discussed, the City experienced two significant downturns in Property Tax revenue as a result of the County’s “re-setting” of the property tax base in the County. The first, as a result of a State Controller’s Office, led to a one time, \$89K hit during 2015-16. This one time hit further resulted in an approximately \$11K per year downward “re-set” of the property tax base. In addition, the County further

reset the existing base, creating a \$50K “re-set” going forward. The net result is that the City, previously expecting \$760+K in property tax revenue as late as 2014-15, now has an expectation of \$700-\$710K for 2016/17.

Sales Tax- As a result of ongoing lower fuel prices, recent softening in the ag economy due to drought, and calculations resulting from the close out of the triple flip, Sales Tax projections have been revised to \$1.236MM for 2016/17.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), and Capital (Section 4). Please note that these funding sources are bound to specific projects or activities and have been applied as such.

Sewer and Water Enterprise activity is presented in Section 5- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. Many of the personnel related costs pertaining to General Fund activity also have an impact on Sewer expenditures as well. In addition, overall utility costs remain greater than projected at the time of installation of the solar array. The Sewer Fund will need to be reviewed going forward, and rate increases considered.

The Water Enterprise Fund remains in transition as the City moves toward transferring water service for the area covered to Cal Water as a result of Chromium 6 issues.

Respectfully submitted,

Tim Sailsbery
Finance Director

CITY OF WILLOWS
2016-2017 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

DEPARTMENT-OPS/MAINT.	2016/17 ADOPTED TOTAL	2016/17 ADOPTED GENERAL FUND	2016/17 ADOPTED OTHER FUNDS	Page
CITY COUNCIL	18051	18051		2-1
CITY ATTORNEY	30000	30000		2-3
CITY MANAGER	34743	34743		2-5
FINANCE DEPARTMENT	223604	223604		2-7
PLANNING	50234	50234		2-10
GENERAL OFFICE	181994	181994		2-12
COMMUNITY ACTIVITIES	38000		38000	2-15
CIVIC CENTER MAINT.	38472	38472		2-17
BUILDING	119983	118983	1000	2-19
POLICE DEPARTMENT	1568188	1411108	157080	2-22
ENGINEERING	17000	15000	2000	2-25
LIBRARY	297574	190362	107212	2-27
LIBRARY-BAYLISS	6540		6540	2-30
LIBRARY-ELK CREEK	8665		8665	2-30
RECREATION	137817	108950	28867	2-33
SWIMMING POOL	38721	38721		2-36
PARKS & PUBLIC WORKS-GENERAL	384750	353852	30898	2-39
PARKS DIVISION	39068	39068		2-42
MALL DIVISION	9000	9000		2-44
MUSEUM DIVISION	2500	2500		2-46
FIRE DEPARTMENT	747035	747035		2-48
PUBLIC WORKS/STREETS DIVISION	134423	44602	89821	2-51
STORM DRAINS DIVISION	7865	7865		2-53
TOTAL O & M EXPEND.	4134227	3664144	470083	
SPECIAL PROJECTS				
PI ACTIVITY	3000		3000	
TOTAL SPECIAL PROJECTS	3000		3000	
CAPITAL				
INFORMATION TECHNOLOGY	12500	12500		
POLICE	3740	3740		
FIRE	52603	52603		
INFRASTRUCTURE	469419		469419	
TOTAL CAPITAL	538262	68843	469419	
TOTAL EXPENDITURES	4675489	3732987	942502	
ESTIMATED REVENUES	4508472	3565970	942502	
ESTIMATED DEFICIT		-167017	0	
Projected General Fund Reserve @7/1/16		<u>1141806</u>		
Estimated General Fund Reserve 6/30/17		<u>974789</u>		

City of Willows - General Fund Revenue
2016/17 Projection

PG 1-2

Revenues:	2015/16 Projection	2016/17 Projection
PROPERTY TAX	\$ 610,000	\$ 710,000
PG&E FRANCHISE	\$ 47,132	\$ 45,000
WATER FRANCHISE	\$ 38,231	\$ 39,000
CABLE TV FRANCHISE	\$ 29,600	\$ 30,000
GARBAGE FRANCHISE	\$ 56,000	\$ 56,000
SALES TAX	\$ 1,200,000	\$ 1,236,000
TRANSFER TAX	\$ 14,000	\$ 10,000
OCCUPANCY TAX	\$ 576,437	\$ 585,000
BUSINESS LICENSE	\$ 23,000	\$ 22,500
BUILDING PERMITS	\$ 66,000	\$ 50,000
ENCROACHMENT PERMITS	\$ 9,000	\$ 9,000
FINES & FORFEITURES	\$ 20,000	\$ 20,000
GENERAL INTEREST	\$ 15,000	\$ 15,000
RENTAL OF PROPERTY	\$ 10,000	\$ 20,000
MOTOR VEHICLE IN LIEU	\$ 505,721	\$ 505,000
PLANNING FEES	\$ 9,000	\$ 9,000
PLAN CHECK FEES	\$ 20,000	\$ 30,000
FIRE DEPARTMENT FEES	\$ 40,000	\$ 40,000
POLICE REPORTS	\$ 500	\$ 500
SEWER ADMIN FEE	\$ 77,234	\$ 77,234
OTHER REV & FUNDS	\$ 13,740	\$ 5,000
WEED ABATEMENT	\$ 10,000	\$ 10,000
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936
DIF ADMINISTRATION	\$ 3,900	\$ 1,500
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 1,000
SWIM POOL RECEIPTS	\$ 18,000	\$ 20,000
PARK PERMITS	\$ 2,200	\$ 1,300
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500
BOOKING FEES	\$ 500	\$ 500
TOTAL GENERAL REVENUES	\$ 3,433,631	\$ 3,565,970

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2015-16

Estimated 2015/2016 General Fund Revenue \$ 3,433,631

Estimated General Fund Expenditures

City Council	\$ 15,858
City Attorney	\$ 45,705
City Manager	\$ 220,059
Finance	\$ 231,469
Planning	\$ 50,236
General Office	\$ 173,077
Civic Center	\$ 33,919
Building	\$ 107,473
Police	\$ 1,381,395
Engineering	\$ 6,000
Library	\$ 175,268
Recreation	\$ 110,935
Swimming Pool	\$ 33,918
Public Works-Dept. Wide	\$ 319,347
Parks	\$ 40,134
Mall Maintenance	\$ 6,400
Museum Maintenance	\$ 2,650
Fire	\$ 713,073
Public Works-Streets	\$ 34,538
Storm Drains	\$ 8,141
Capital Outlay	\$ 85,000

Estimated 2015/2016 General Fund Expenditures \$ 3,794,595

Estimated 2015/2016 Deficit \$ (360,964)

General Fund Balance 07/01/15-Unreserved	\$ 1,153,316
General Fund Balance 07/01/15-Reserved	\$ 200,000
General Fund Balance 07/01/15-Capital	\$ 5,000

General Fund Balance \$ 1,358,316

Estimated Fund Balance 6/30/16 \$ 997,352

**OPERATIONS &
MAINTENANCE
SECTION 2**

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-CITY COUNCIL

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 17,695	\$ 18,103
Total	<u>\$ 17,695</u>	<u>\$ 18,103</u>

Items of Note:

No significant changes during budget periods.

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

2016/17
18,051

ACCT: 10
DEPT: CITY COUNCIL

GENERAL \$

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4004.010 SALARIES	8250	9000	8400	8400	
301.4008.010 FICA	631	689	643	643	
301.4009.010 WORKERS COMPENSATION	518	606	864	864	
301.4030.010 SPECIAL DEPARTMENTAL	1000	1460	1500	1500	
301.4140.010 INSURANCE	1057	1090	1144	1144	
301.4150.010 TRAVEL & MEETINGS	370	300	1300	1300	
301.4160.010 DUES	4032	4550	4200	4200	
TOTAL	15858	17695	18051	18051	0

EXPLANATION OF ACCOUNTS

	FY 2016/2017
4004 SALARIES	8400
4030 SPECIAL DEPT. EXPENSE plaques, awards, Council specific supplies	1500
4140 INSURANCE FIRE, THEFT, LIABILITY	1144
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings 2016/17 New Councilmember Training-League of CA Cities	1300
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4200

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-CITY ATTORNEY

	2015-16	2016-17
General Fund	\$ 35,000	\$ 30,000
Total	\$ 35,000	\$ 30,000

Items of Note:

2015-16 was a more active than usual year for the use of the City Attorney. Although 2016-17 appears to have lower utilization, overall use of the City Attorney has increased over the last several years. While historically set at \$15,000, activity over the last 5 years has necessitated the need to enhance the budget.

CITY OF WILLOWS
 ADOPTED BUDGET
 FY 2016-17

SOURCE OF FUNDS:
 GENERAL \$ 2016/17
 30,000

ACCT: 20
 DEPT: CITY
 ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	45000	35000	30000	30000	
301.4122.020 RECEIVERSHIP SERVICES	705	0	0		
TOTAL	45705	35000	30000	30000	

EXPLANATION OF ACCOUNTS

_____ FY 2016/2017
 4120 PROFESSIONAL SERVICES 30000

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

	2015-16	2016-17
General Fund	\$ 254,980	\$ 34,743
Total	\$ 254,980	\$ 34,743

Items of Note:

2016-17 is adopted to follow the reorganized structure of City Management that went into effect in late February, 2016. City Manager duties will be handled outside the scope of a full-time, seated CM in position.

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:
2016/17
GENERAL \$ 34,743

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	ADOPTED	2016/17	2016/17
	FY 2015/2016	BUDGET	FY 2016/2017	FUND	FUND
	EXPENDITURES		BUDGET	SUPPORT	SUPPORT
				GENERAL	OTHER
301.4001.030 SALARIES	120553	141321	0	0	
301.4006.030 PERS	34668	39378	24795	24795	
301.4007.030 HEALTH INSURANCE	30386	39767	4314	4314	
301.4008.030 FICA	11062	10661	0	0	
301.4009.030 WORKERS COMPENSATION	4698	4690	0	0	
301.4014.030 LIFE INSURANCE	66	63	0	0	
301.4030.030 SPECIAL DEPARTMENTAL	2554	1500	1034	1034	
301.4110.030 VEH. ALLOWANCE	2700	3600	0	0	
301.4120.030 PROFESSIONAL SERVICES	4505	4000	4600	4600	
301.4150.030 TRAVEL AND MEETINGS	8867	10000	0	0	
TOTAL	220059	254980	34743	34743	0

PERSONNEL: CITY MANAGER

0

EXPLANATION OF ACCOUNTS

FY 2016/2017

4006 PERS	24795
PERS ALLOCATION OF UNFUNDED LIABILITY	
4007 HEALTH INSURANCE	4314
CITY PORTION OF RETIREE HEALTHCARE	
4120 PROFESSIONAL SERVICES	4600
NO. STATE EMPLOYEE RELATIONS CONSORTIUM	
GRANT PREPARATION	

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-FINANCE

PG. 2-7

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 223,658	\$ 223,604
Total	<u>\$ 223,658</u>	<u>\$ 223,604</u>

Items of Note:

While the overall departmental level budget does not vary significantly from 2015-16, several variances include:

- (-\$2K) Salaries, as the 5% management furlough is offset some by the step increase in place for the Administrative Analyst position
- (-\$2K) Full year effect of cafeteria plan reduction for positions in this department vs. six months of effect in 2015-16.
- \$4K Increase in workers compensation costs.

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NOT USED

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-PLANNING

	2015-16	2016-17
General Fund	\$ 45,941	\$ 50,234
Total	\$ 45,941	\$ 50,234

Items of Note:

	2016-17
Use of minute clerk/permit tech in line with actual	\$2K
Use of Planner on Non-Developer Specific Activity in line with actual	\$6K
Reduction in travel/training cost for Planning Commission	(\$4K)

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

2016/17
GENERAL \$ 50,234

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	ADOPTED	2016/17	2016/17
	FY 2015/2016	BUDGET	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4004.060 PART TIME WAGES	5300	4500	6200	6200	
301.4008.060 FICA	405	344	474	474	
301.4009.060 WORKERS COMP.	311	311	560	560	
301.4021.060 POSTAGE	400	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	1800	600	1600	1600	
301.4060.060 ADVERTISING	700	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	41000	34286	40000	40000	
301.4150.060 TRAVEL & MEETINGS	320	5000	500	500	
TOTAL	50236	45941	50234	50234	0

PERSONNEL: MINUTE CLERK 0.20

EXPLANATION OF ACCOUNTS

	FY 2016/2017
4030 SPECIAL DEPT. EXPENSE	1600
MISC. SUPPLIES & EQUIP., MAPPING	
PLANNING SOFTWARE- FORMAT CHANGE-INCREASE \$1,000	
4060 ADVERTISING - PUBLIC NOTICES	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	40000
INCREASED RATE AND ACTIVITY LEVEL	
4150 TRAVEL & MEETINGS	500
Planning Commission travel and training	

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-GENERAL OFFICE

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 179,100	\$ 181,994
Total	<u>\$ 179,100</u>	<u>\$ 181,994</u>

Items of Note:

City Clerk 5% furlough	(\$-3K)
PERS Unfunded Liability	\$1K
Election Costs and Software Costs	\$6K

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

PG 2-13

SOURCE OF FUNDS:

2016/17
GENERAL \$ 181,994

**ACCT: 70
DEPT. GEN. OFFICE**

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17	2016/17
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	59900	60787	57805	57805	
301.4006.070 PERS	16679	17195	17561	17561	
301.4007.070 HEALTH INSURANCE	24228	23192	22585	22585	
301.4008.070 FICA	3762	4650	4422	4422	
301.4009.070 WORKERS COMPENSATION	2448	3482	4332	4332	
301.4013.070 UNEMPLOYMENT	0	600	600	600	
301.4014.070 LIFE INSURANCE	65	62	63	63	
301.4020.070 OFFICE EXPENSE	5200	6000	6000	6000	
301.4021.070 POSTAGE EXPENSE	1600	2000	1800	1800	
301.4060.070 ADVERTISING	1200	1500	1500	1500	
301.4071.070 TELEPHONE	3300	4500	4000	4000	
301.4110.070 VEH. ALLOWANCE	170	300	300	300	
301.4115.070 EQUIPMENT MAINTENANCE	4500	4500	4500	4500	
301.4120.070 PROFESSIONAL SERVICES	40000	40000	46000	46000	
301.4140.070 INSURANCE	10025	10332	10526	10526	
TOTAL	173077	179100	181994	181994	

PERSONNEL:
ADMINISTRATIVE SECRETARY/CITY CLERK

EXPLANATION OF ACCOUNTS

	FY 2016/2017
4020 OFFICE SUPPLIES LETTERHEAD, FORMS, COMPUTER SUPPLIES MISC. OFFICE SUPPLIES, RECORD BOOKS	6000
4021 POSTAGE GENERAL OFFICE POSTAGE	1800
4060 ADVERTISING LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	1500
4071 TELEPHONE TELEPHONE IN GENERAL OFFICE AREA	4000
4110 VEHICLE ALLOW. MILEAGE REIMB. PERSONAL VEHICLE	300
4115 EQUIPMENT MAINTENANCE ELECTRONIC OFFICE EQUIPMENT	4500
4120 PROFESSIONAL SERVICES NETWORK MAINTENANCE CONTRACT AND T-1 NETWORK INTERNET LINE SERVICE PARCEL SOFTWARE ELECTION COSTS (2016-17)	46000
4140 INSURANCE - LIABILITY, FIRE AND THEFT	10526

CITY OF WILLOWS
 2016-17 BUDGET
 SUMMARY-COMMUNITY ACTIVITES

	2015-16	2016-17
Community Discretionary	\$ 44,000	\$ 28,000
Economic Discretionary	\$ 10,000	\$ 10,000
Total	\$ 54,000	\$ 38,000

Items of Note:

\$15K one-time Façade Improvement Allocation was made in 2015-16	2016-17 (\$15K)
General maintenance cost on 139 and 145 N Lassen reduced to closer to actual	(\$1K)

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

	<u>2016/17</u>
COMMUNITY	28000
ECONOMIC DEV.	10000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	2016/17	2016/17
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT	SUPPORT
				GENERAL	OTHER
330.4030.075 SPECIAL DEPARTMENT	1700	4000	2500		2500
330.5733.075 LAFCO	10000	10000	10000		10000
333.5734.075 ECONOMIC DEVELOPMENT	1000	10000	10000		10000
330.5735.075 THREE CORE ECON. DEVELOPMEN'	5500	5000	5500		5500
330.5760.075 COMMUNITY PROMOTION	23000	25000	10000		10000
TOTAL	41200	54000	38000	0	38000

EXPLANATION OF ACCOUNTS

	FY 2016/2017
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN	2500
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION	5500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)	10000

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-CIVIC CENTER

	2015-16	2016-17
General Fund	\$ 36,370	\$ 38,472
Total	\$ 36,370	\$ 38,472

Items of Note:

Reduction of Water Expencc to closer to actual	2016-17 (-\$2K)
Addition to Building Maintenance- Upkeep Projects	\$3K
Increase in custodial personnel cost	\$1K

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

2016/17

GENERAL \$ 38,472

ACCT: 80

DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		ADOPTED	2016/17	2016/17
		FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	8250	8330	9305	9305	
301.4008.080	FICA	631	637	712	712	
301.4009.080	WORKERS COMPENSATION	438	437	775	775	
301.4030.080	SPECIAL DEPARTMENTAL	200	750	750	750	
301.4040.080	SMALL TOOLS	0	200	0	0	
301.4080.080	P.G. & E.	15000	15086	15000	15000	
301.4081.080	WATER EXPENSE	3000	5330	3330	3330	
301.4100.080	BUILDING MAINTENANCE	6400	5600	8600	8600	
	TOTAL	33919	36370	38472	38472	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

FY 2016/2017

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

8600

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-BUILDING

	2015-16	2016-17
General	\$ 119,100	\$ 118,983
Certified Access	\$ 1,029	\$ 1,000
Total	\$ 120,129	\$ 119,983

Items of Note:

Cost of Management/Confidential Salary Scale/ Movement of New Building Official to Step A	2016-17 (\$-3K)
PERS Unfunded Liability	\$2K

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

	2016/17
GENERAL	118983
CERTIFIED ACCESS	1000
	119983

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4001.090 SALARIES	65434	65434	62225	62225	
301.4006.090 PERS	21230	20868	22377	22377	
301.4007.090 HEALTH INSURANCE	5195	5195	4618	4618	
301.4008.090 FICA	5048	4953	5156	5156	
301.4009.090 WORKERS COMPENSATION	2279	2275	3807	3807	
301.4014.090 LIFE INSURANCE	65	62	63	63	
301.4020.090 OFFICE EXPENSE	145	100	100	100	
301.4021.090 POSTAGE EXPENSE	47	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	250	10500	10500	10500	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	1029	1029	1000		1000
301.4040.090 SMALL TOOLS	50	100	100	100	
301.4050.090 CLOTHING/UNIFORM	430	430	430	430	
301.4071.090 TELEPHONE	450	700	700	700	
301.4111.090 VEHICLE MAINTENANCE	50	300	600	600	
301.4113.090 VEHICLE MAINTENANCE GAS	350	300	300	300	
301.4120.090 PROFESSIONAL SERVICES	3000	5000	5000	5000	
301.4140.090 INSURANCE	2271	2340	2457	2457	
301.4150.090 TRAINING & TRAVEL	0	243	250	250	
301.4160.090 DUES & MEMBERSHIPS	150	250	250	250	
TOTAL	107473	120129	119983	118983	1000

PERSONNEL:

BUILDING OFFICIAL 1.0

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:	2016/17
GENERAL	1,411,108
SLESF	100,000
CHRP	46,643
AB 109	7,296
OJP VEST PROGRAM	2,934
TANF	207
	<u>1,568,187</u>

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	2016/17	2016/17
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT	SUPPORT
				GENERAL	OTHER
301.4001.100 SALARIES	445,000	491,248	473,503	473,503	
376.4001.100 SLESF SALARIES	47,330	47,330	52,716		52,716
378.4001.100 CHRP GRANT SALARIES	28,693	28,693	24,944		24,944
301.4002.100 OVERTIME	147,000	145,000	58,785	58,785	
376.4002.100 OVERTIME-SLESF	2,154	2,154	6,872		6,872
389.4002.100 OVERTIME AB109	6,723	6,723	6,778		6,778
301.4004.100 PART-TIME/RESERVES	300	4,000	4,000	4,000	
365.4004.100 TANF PART TIME	5,000	6,000	192		192
301.4005.100 HOLIDAY PAY	25,345	27,027	26,237	26,237	
301.4006.100 PERS	225,000	217,957	254,440	254,440	
376.4006.100 PERS- SLESF	20,924	20,924	9,715		9,715
378.4006.100 PERS- CHRP	3,300	3,300	3,014		3,014
301.4007.100 HEALTH INSURANCE	177,000	175,210	196,942	196,942	
376.4007.100 HEALTH INSURANCE-SLESF	22,617	22,617	23,300		23,300
378.4007.100 HEALTH INSURANCE-CHRP	23,396	25,838	14,150		14,150
301.4008.100 FICA	44,453	44,453	43,569	43,569	
365.4008.100 FICA-TANF	383	459	15		15
376.4008.100 FICA-SLESF	3,611	3,611	4,033		4,033
378.4008.100 FICA-CHRP	2,195	2,195	1,908		1,908
389.4008.100 FICA AB109	574	574	518		518
301.4009.100 WORKERS COMPENSATION	31,675	31,623	59,114	59,114	
378.4009.100 WORKERS COMP-CHRP	3,218	3,218	2,627		2,627
301.4013.100 UNEMPLOYMENT	11,000	2,000	6,045	6,045	
301.4014.100 LIFE INSURANCE	458	567	567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	63		63
301.4020.100 OFFICE EXPENSE	3,500	3,700	3,700	3,700	
301.4021.100 POSTAGE	450	500	500	500	
301.4030.100 SPECIAL DEPARTMENTAL	10,000	5,500	5,500	5,500	
376.4030.100 SLESF SPECIAL DEPARTMENT	2,441	2,441	2,441		2,441
301.4050.100 UNIFORM EXPENSE	11,624	10,674	10,674	10,674	
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	860		860
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	860	2,934	2,934		2,934
301.4071.100 TELEPHONE	3,500	5,000	5,000	5,000	
301.4115.100 EQUIP. MAINT.	5,700	5,000	6,000	6,000	
301.4120.100 PROFESSIONAL SERVICES	8,300	4,000	4,000	4,000	
301.4130.100 CONTRACTUAL SERVICES	6,500	9,000	9,000	9,000	
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	55,000	55,000	55,000	55,000	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	55,000	67,000	70,000	70,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	93,000	93,000	93,000	93,000	
301.4140.100 INSURANCE	20,030	19,703	21,032	21,032	
301.4150.100 TRAINING AND TRAVEL	1,000	2,000	2,000	2,000	
301.4160.100 DUES AND MEMBERSHIPS	560	500	500	500	
301.4835.100 BOOKING FEES	-	6,500	2,000	2,000	
TOTAL	1,555,737	1,606,096	1,568,187	1,411,108	157,080

PERSONNEL:
 CHIEF
 SERGEANTS
 INVESTIGATOR

1
 2
 1

OFFICERS (6 authorized, 1
 ADM. SECRETARY
 ADM SUBSTITUTE/TRANS(

5
 1
 0.15

EXPLANATION OF ACCOUNTS

2016/17

4005 HOLIDAY PAY (CTO)
 HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS

26,237

4030 SPECIAL DEPT. EXPENSE (GENERAL)
 PHOTO SUPPLIES/PROCESS
 REPORT FORMS/CITATIONS
 EVIDENCE SUPPLIES
 SPECIAL INVESTIGATIONS
 PUBLICATIONS
 CHEMICAL TESTS

5,500

4130 CONTRACTUAL SERVICES
 RADIO EQUIPMENT
 FAX MAINTENANCE
 COPIER MAINTENANCE
 SOFTWARE MAINTENANCE
 HARDWARE MAINTENANCE

9,000

4131 CONTRACTUAL SERVICES
 ANIMAL CONTROL
 FERAL CAT CONTROL

55,000

4132 CONTRACTUAL SERVICES - VEHICLES- USAGE, FUEL, and
 REPLACEMENT

70,000

4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES

93,000

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-ENGINEERING

	<u>2015-16</u>	<u>2016-17</u>
General	\$ 15,000	\$ 15,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000
Total	<u>\$ 17,000</u>	<u>\$ 17,000</u>

Items of Note:

No significant changes.

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

	2016/17	2017/18
GENERAL	15000	15000
Gas Tax 2107.5	2000	2000
	17000	17000

ACC. 110
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17	2016/17
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	6000	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	5000	2000	2000		2000
TOTAL	11000	17000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2016/2017

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

**CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17**

SOURCE OF FUNDS:

	<u>2016/17</u>
GENERAL	190362
COUNTY LIBRARY	50454
CSLA	4525
LOST/DAMAGE TRST	2233
LITERACY PASSTHROUGH	50000
	<u>297574</u>

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	ADOPTED	2016/17	2016/17
	FY 2015/2016	BUDGET	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4001.120 SALARIES	6600	7049	7451	7451	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	35000	44216	45550	45550	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	9653	9653	10740	10740	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	857	857	857	857	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	4700	4784	4669	4669	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	7924	7917	13393	13393	
301.4013.120 UNEMPLOYMENT	1500	450	450	450	
301.4014.120 LIFE INSURANCE	65	62	63	63	
301.4020.120 OFFICE EXPENSE	2700	3400	3000	3000	
301.4021.120 POSTAGE	450	600	450	450	
301.4030.120 SPECIAL DEPARTMENT	250	1500	1500	1500	
352.4030.120 CSLA SPECIAL DEPT.	1000	4525	4525		4525
359.4030.120 SPECIAL DEPARTMENT-LITERACY	35698	61000	50000		50000
301.4071.120 TELEPHONE	2000	2500	2500	2500	
301.4080.120 P.G. & E.	10000	10000	10000	10000	
301.4115.120 EQUIPMENT MAINTENANCE	1700	1400	1800	1800	
301.4130.120 CONTRACTUAL SERVICES	79000	67000	72000	72000	
301.4140.120 INSURANCE	10869	11204	11764	11764	
301.4150.120 TRAINING & TRAVEL	0	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	0	100	100	100	
301.4933.120 PRINT MATERIAL	2000	4000	4000	4000	
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447
TOTAL	264653	294979	297574	190362	107212

PERSONNEL:

LIBRARIAN	Contract
LIBRARY TECHNICIAN	1
PART-TIME LIBRARY CLERKS	4940

annual personnel hours

FY 2016/2017

4004 SALARIES PART TIME (General and County Library Funding)	53411
PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	
4020 OFFICE EXPENSE	3000
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	72000
CONTRACT LIBRARY DIRECTOR SERVICES	
TECHNICAL SUPPORT FOR AUTOMATION	
HARDWARE AND SOFTWARE ,	
CATALOGING AND CIRCULATION	
SOFTWARE UPDATES	

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-LIBRARY-BAYLISS AND ELK CREEK

	2015-16	2016-17
Bayliss-County Funding	\$ 6,540	\$ 6,540
EC-County Funding	\$ 8,665	\$ 8,665

Items of Note

No change in County Funding anticipated.

**CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-RECREATION**

PG 2-33

	2015/16	2016/17
General Fund	\$ 112,308	\$ 108,950
Jump Start	\$ 6,414	\$ 6,484
Recreation Reimbursable	\$ 20,444	\$ 21,383
Recreation Cultural	\$ 1,000	\$ 1,000
Total		
	\$ 140,166	\$ 137,817

Items of Note

	2016/17
\$5K one time allocation for 2015/16 only- Provided for Rec. Director's discretionary use	(\$-5K)
Effect of Rec. Director 5% furlough	(\$-3K)
PERS Unfunded Liability	\$3K
Workers Compensation Insurance	\$2K

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

ACC. 130
DEPT. RECREATION

	<u>2016/17</u>
GENERAL	108950
JUMP START	6484
REC REIMB	21383
REC CULTURAL	1000
TOTAL	<u>137817</u>

ACCT.# DESCRIPTION	ESTIMATED	FY 2015/2016	ADOPTED	2016/17	2016/17
	FY 2015/2016	BUDGET	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT	SUPPORT
				GENERAL	OTHER
301.4001.130 SALARY	65559	62059	60257	60257	
239.4004.130 TEMPORARY SALARIES-JUMP START	3900	3900	3980		3980
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11000	11600		11600
301.4006.130 PERS	20259	18605	18786	18786	
301.4007.130 HEALTH INSURANCE	9251	8296	9015	9015	
239.4008.130 FICA-JUMP START	298	298	304		304
301.4008.130 FICA	5255	4773	4977	4977	
322.4008.130 FICA - REC. REIMB.	842	842	863		863
239.4009.130 WORKERS COMPENSATION-JUMP START	416	416	400		400
301.4009.130 WORKERS COMPENSATION	2590	2640	4992	4992	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	402	402	720		720
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	65	62	63	63	
322.4021.130 POSTAGE - REC. REIMB.	130	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1500	1800	1800		1800
301.4030.130 SPEC. DEPARTMENTAL	5000	5000	0	0	
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7500	7500	7500		7500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	1000		1000
301.4071.130 TELEPHONE	600	750	700	700	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	72	500	500		500
301.4140.130 INSURANCE	1986	2048	2085	2085	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	170	175	175	175	
TOTAL	142995	140166	137817	108950	28867

PERSONNEL: RECREATION DIRECTOR 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

2017/18

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11600
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	7500

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-SWIMMING POOL

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 42,532	\$ 38,721
Total	<u>\$ 42,532</u>	<u>\$ 38,721</u>

Items of Note

	<u>2016-17</u>
Water expense adjusted downward to reflect closer to actual activity	(\$-4K)

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

2016/17
GENERAL 38721

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	2016/17	2016/17
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FUND GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	14500	15150	15650	15650	
301.4008.135 FICA	1109	1159	1197	1197	
301.4009.135 WORKERS COMPENSATION	656	656	1097	1097	
301.4020.135 OFFICE EXPENSE	120	100	200	200	
301.4030.135 SPECIAL DEPARTMENTAL	3000	3000	3000	3000	
301.4050.135 CLOTHING	75	150	100	100	
301.4060.135 ADVERTISING	125	350	350	350	
301.4071.135 TELEPHONE	200	200	200	200	
301.4080.135 P.G.& E.	3100	4900	4000	4000	
301.4081.135 WATER EXPENSE	3300	8000	4000	4000	
301.4100.135 BUILDING MAINTENANCE	50	400	400	400	
301.4115.135 EQUIPMENT MAINT.	800	1000	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	5600	5600	5600	5600	
301.4140.135 INSURANCE	783	807	847	847	
301.4150.135 TRAVEL AND TRAINING	500	760	780	780	
301.5132.135 FIRST AID	0	300	300	300	
TOTAL	33918	42532	38721	38721	0

EXPLANATION OF ACCOUNTS

	2016/17
4004 TEMPORARY LABOR CITY POOL	15650
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	4000
POOL BUILDING ETC.	
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
 2016-17 BUDGET
 SUMMARY-PARKS/PUBLIC WORKS

	2015-16		2016-17
General Fund	\$ 355,175	\$	353,852
Gas Tax	\$ 30,898	\$	30,898
Total			
	\$ 386,073	\$	384,750

Items of Note

2016-17

PW Director 5% furlough and delay of step
 increase-effect on salary and benefits

(\$-8K)

PERS Unfunded Liability

\$2K

Workers Comp. Insurance

\$7K

Fuel (pricing)

(\$-2K)

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

PG 2-40

SOURCE OF FUNDS:

GENERAL	353852
GAS TAX	30898
TOTAL	<u>384750</u>

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

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4001.138 SALARIES	133000	141167	133256	133256	
316.4001.138 SALARIES	20541	20541	20541		20541
301.4002.138 OVERTIME	1800	4000	4000	4000	
301.4004.138 PART TIME SALARIES	27500	30761	24255	24255	
301.4006.138 PERS	50100	51226	52757	52757	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	50000	48292	56540	56540	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	11900	13356	12255	12255	
316.4008.138 FICA	1526	1526	1526		1526
301.4009.138 WORKERS COMPENSATION	12740	10484	17400	17400	
316.4009.138 WORKERS COMPENSATION	2461	2461	2461		2461
301.4013.138 UNEMPLOYMENT	0	3000	3000	3000	
301.4014.138 LIFE INSURANCE	157	189	189	189	
301.4020.138 OFFICE EXPENSE	400	800	800	800	
301.4040.138 SMALL TOOLS	700	1000	1000	1000	
301.4050.138 CLOTHING	2500	4000	3000	3000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	9000	12000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	200	2500	2500	2500	
301.4113.138 FUEL	7500	15000	13000	13000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	3000	4000	4000	
301.4120.138 PROFESSIONAL SERVICES	1500	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	1500	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	750	2000	1500	1500	
301.4160.138 DUES AND MEMBERSHIPS	350	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	850	1300	1300	1300	
301.5437.138 FIRST AID	0	100	100	100	
TOTAL	350245	386073	384750	353852	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

FY 2016/2017

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	1500
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING	

CITY OF WILLOWS
 2016-17 BUDGET
 SUMMARY-PARKS

	<u>2015-16</u>		<u>2016-17</u>
General Fund	\$ 43,738	\$	39,068
CA Recycle Funds	\$ 5,000	\$	-
<hr/>			
Total	\$ 48,738	\$	39,068

Items of Note

	<u>2016-17</u>
The Cal Recycle \$5K per year allocation has moved to a regional funding concept. The City no longer receives the annual allotment. directly	(-\$5K)
Water expense adjusted to reflect closer to actual expenses given usage and Cal Water rate structure	(\$-5K)
Building maintenance adjusted to fit actual structural maintenance activity	\$1K

CITY OF WILLOWS
 2016-17 BUDGET
 SUMMARY-MALL MAINTENANCE

	2015-16	2016-17
General Fund	\$ 12,800	\$ 9,000
Total	\$ 12,800	\$ 9,000

Items of Note:

	2016-17
Water expense adjusted to reflect closer to actual expenses given usage and Cal Water rate structure	(-\$3K)
Utilities adjusted to reflect recent actual usage	(\$-1K)

CITY OF WILLOWS
 ADOPTED BUDGET
 FY 2016-17

ACCT: 145
 DEPT: MALL MAINT.

SOURCE OF FUNDS:

GENERAL 2016/17
 9000

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	300	1000	1000	1000	
301.4080.145 P.G.& E.	1600	3000	2000	2000	
301.4081.145 WATER	4500	8800	6000	6000	
TOTAL	6400	12800	9000	9000	0

EXPLANATION OF ACCOUNTS

	FY 2016/2017
4030 SPECIAL DEPARTMENT EXPENSE PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.	1000

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-MUSEUM MAINTENANCE

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 2,500	\$ 2,500
Total	<u>\$ 2,500</u>	<u>\$ 2,500</u>

Items of Note:

No significant changes noted.

CITY OF WILLOWS
 ADOPTED BUDGET
 FY 2016-17

ACCT: 146
 DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

GENERAL 2016/17
 2500

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.4081.146 WATER	1300	2000	1500	1500	
301.4100.146 BUILDING MAINTENANCE	1350	500	1000	1000	
TOTAL	2650	2500	2500	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
 MINOR REPAIRS 2016/17
 1000

CITY OF WILLOWS
 2016-17 BUDGET
 SUMMARY-FIRE

	<u>2015-16</u>	<u>2016-17</u>
General Fund	\$ 722,753	\$ 747,035
Total	<u>\$ 722,753</u>	<u>\$ 747,035</u>

Items of Note:

	<u>2016-17</u>
Compensation for added responsibilities of the Chief. Change in cafeteria plan demographics of employee base. Ongoing increased cost of benefits	\$14K
Cafeteria Plan-Increase in health rates and dmographics of department members	\$20K
PERS Unfunded Liability	\$11K
One time \$20K allotment used for building maintenance. Allotment not repeated in following years.	(-\$20K)
Workers Compnsation Insurance	\$9K
Move Callback Expenditure closer to historical actual	(-\$8K)

CITY OF WILLOWS
 ADOPTED BUDGET
 FY 2016-17

SOURCE OF FUNDS:

	2016/17
GENERAL	747,035

ACC. 150
 DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED	ADOPTED	2016/17	2016/17	
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	285,289	279,245	285,355	285,355	
301.4002.150 OVERTIME	16,000	20,039	20,000	20,000	
301.4004.150 TEMP WAGES	13,200	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	8,151	7,573	7,192	7,192	
301.4006.150 PERS	129,115	123,907	140,790	140,790	
301.4007.150 HEALTH INSURANCE	88,775	87,619	107,110	107,110	
301.4008.150 FICA	25,780	25,860	27,093	27,093	
301.4009.150 WORKERS COMPENSATION	12,351	12,332	21,854	21,854	
301.4010.150 CALL BACK	7,100	20,425	12,000	12,000	
301.4013.150 UNEMPLOYMENT	-	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	381	309	315	315	
301.4020.150 OFFICE EXPENSE	1,900	1,700	1,700	1,700	
301.4021.150 POSTAGE	234	200	250	250	
301.4030.150 SPECIAL DEPARTMENTAL	6,400	4,500	4,500	4,500	
301.4040.150 SMALL TOOLS	4,000	5,000	5,000	5,000	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	4,200	4,000	4,000	4,000	
301.4080.150 PG&E	14,000	14,000	14,000	14,000	
301.4081.150 WATER	1,300	1,852	1,500	1,500	
301.4100.150 BUILDING MAINT.	24,504	33,000	13,000	13,000	
301.4111.150 VEHICLE MAINT.	7,500	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	5,500	8,200	7,000	7,000	
301.4115.150 EQUIP. MAINT.	9,000	8,000	9,000	9,000	
301.4120.150 PROFESSIONAL SERVICES	-	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	14,016	15,250	15,250	15,250	
301.4140.150 INSURANCE	18,653	19,702	19,586	19,586	
301.4150.150 TRAVEL & TRAINING	7,600	5,000	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	250	1,500	1,500	1,500	
301.5306.150 VOLUNTEER PERS	4,434	4,000	4,500	4,500	
TOTAL	713,073	722,753	747,035	747,035	0

PERSONNEL:
 CHIEF 1
 CAPTAIN 1
 ENGINEER/FIREFIGHTERS 3

EXPLANATION OF ACCOUNTS		<u>2016/17</u>
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, LEXUS NEXIS	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,500

CITY OF WILLOWS
2016-17 BUDGET

SUMMARY-STREETS AND LIGHTING AND LANDSCAPE DISTRICTS

	<u>2015/16</u>	<u>2016/17</u>
General Fund	\$ 43,002	\$ 44,602
Gas Tax	\$ 85,286	\$ 79,651
L&L-Zone A	\$ 7,151	\$ 5,215
L&L-Zone B	\$ 4,161	\$ 4,955
Total	<u>\$ 139,600</u>	<u>\$ 134,423</u>

Items of Note:

General Fund	<u>2016/17</u>
Liability/Property Insurance	\$1K
Reduction in estimated Gas Tax revenue to apply to street operations	\$6K

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS:

	2016/17
GENERAL	44,602
GT 2105	30,000
GT 2106	25,929
GT 2107	23,722
L&L ZONE A	5,215
L&L ZONE B	4,955
	<u>134,423</u>

DEPT 160

DEPT. PUBLIC WORKS/STREETS

DEPT 161

LIGHTING AND LANDSCAPE DISTRICT-ZONE A

DEPT 162

LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.# DESCRIPTION	ESTIMATED	ADOPTED	2016/17	2016/17	
	FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	FY 2016/2017 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	3,000	7,000	7,000	7,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	5,001	3,150		3,150
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,955		4,955
301.4071.160 TELEPHONE	950	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	8,000	6,000	8,000	8,000	
301.4081.160 WATER EXPENSE	1,600	2,875	2,000	2,000	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,100	1,300	1,100		1,100
313.4082.161 STREET LIGHTING-L& L DISTRICT	965	850	965		965
314.4082.160 STREET LIGHTING	2,000	7,000	-		
315.4082.160 STREET LIGHTING	23,929	23,929	25,929		25,929
316.4082.160 STREET LIGHTING	21,857	21,857	21,222		21,222
301.4100.160 BUILDING MAINTENANCE	400	1,500	1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	300	4,000	3,000	3,000	
301.4140.160 INSURANCE	17,288	16,677	18,152	18,152	
314.5431.160 GAS TAX-STREET MAINTENANCE	16,000	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	3,000	4,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	2,500	2,500	2,500		2,500
TOTAL	112,051	139,600	134,423	44,602	89,821

	2016/17
4082 STREET LIGHTING	48,116
GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS	
4100 BUILDING MAINT	1,500
CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING	
4120 PROF. SERVICES	3,000
ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION	
5431 STREET MAINTENANCE MATERIALS	30,000
AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE	

CITY OF WILLOWS
2016-17 BUDGET
SUMMARY-STORM DRAIN

	<u>2015/16</u>	<u>2016/17</u>
General Fund	\$ 7,780	\$ 7,865
Total	<u>\$ 7,780</u>	<u>\$ 7,865</u>

Items of Note:

No significant changes.

CITY OF WILLOWS
 ADOPTED BUDGET
 FY 2016-17

SOURCE OF FUNDS:

GENERAL 7,865

ACC. 170
 DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	2016/17	2016/17
	FY 2015/2016	FY 2015/2016	FY 2016/2017	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	SUPPORT	SUPPORT
				GENERAL	OTHER
301.4030.170 SPECIAL DEPARTMENTAL	5,241	3,000	3,000	3,000	
301.4080.170 PG&E	1,000	1,000	1,000	1,000	
301.4115.170 EQUIPMENT MAINTENANCE	250	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	20	1,100	1,100	1,100	
301.4140.170 INSURANCE	1,630	1,680	1,765	1,765	
TOTAL	8,141	7,780	7,865	7,865	0

	<u>2016/17</u>
4030 SPECIAL DEPARTMENTAL	3,000
DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES	
MINOR CONCRETE	
4120 PROFESSIONAL SERVICES	1,100
CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING,	
CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	

**SPECIAL
PROJECTS
SECTION 3**

**CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17**

SOURCE OF FUNDS:

	<u>2016/17</u>
347 HOME Program Income	2000
346 Program Income	1000
	3000

**ACC: 216
DEPT: CDBG PI
ACTIVITIES**

	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
ACCT.# DESCRIPTION					
347.4030.216 HOME Program- PI Reuse	168881	168881	2000		2000
346.4030.216 Special Department	540	1000	1000		1000
TOTAL	169421	169881	3000	0	3000

2016/17

HOME PI- Ongoing support for Senior Housing Grant-post grant item:	2000
Program Income-Loan processing support and training	1000

**CAPITAL
OUTLAY
SECTION 4**

CITY OF WILLOWS
ADOPTED BUDGET
FY 2016-17

SOURCE OF FUNDS 2016/17
GENERAL 68843

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT GENERAL	2016/17 FUND SUPPORT OTHER
301.7223.400	Library Equipment	5000	5000	0		0
301.7234.400	Computer Equipment	12500	12500	12500		12500
301.7239.400	Police Equipment	20000	20000	3740		3740
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	52603		52603
Total Furniture, Fixtures and Equipment		90103	90103	68843		68843

Note: For 2015-16, the Council made a number of one time allocations to various departments, including \$20,000 to Police and to Fire, \$5,000 to Recreation and Library. Some departments used the funds operationally, while others used the funds for capital purchases. Those that used the funds for capital purchases are noted on thispage for 2015-16. Renewal of these allotments are not proposed for 2016-17 .

	<u>2016/17</u>
Police Equipment- The \$3,740 request represents the use of surplus equipment sales that took place late into the 2015-16 year.	\$ 3,740
Fire Equipment- 2016/17 represents the final year of the ladder truck lease. It has been the intent to continue the capital placemark going forward for future rolling stock equipment.	\$ 52,603

**ENTERPRISE
ACTIVITY
SECTION 5**

CITY OF WILLOWS
2016-2017 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

2016-17
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1300000	1630000		1692485		1237515
Sewer Construction	372000	19000		244715	36000	110285
Total	1672000	1649000	0	1937200	36000	1347800

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1340249	Sewer Service- Residential	1209000
Capital Expenditures	244715	Commercial	260000
Loan Repayments	352233	NE Willows CSD	146000
Total Expenditure	1937197		
Transfer to Loan Reserve	36000	Total Service Fees	1615000
		Interest	15000
		Total Sewer Service Revenue	1630000
		Sewer Connection	15000
		Interest	4000
		Total Sewer Connection Revenue	19000

CITY OF WILLOWS
 2016/17 BUDGET
 SEWER MAINTENANCE-PERSONNEL

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	170601	167532	173844	173844
318.4002.180 OVERTIME	15555	15555	15555	15555
318.4006.180 PERS	57037	56346	62224	62224
318.4007.180 HEALTH INSURANCE	89000	77267	95552	95552
318.4008.180 FICA	14107	14008	14489	14489
318.4009.180 WORKERS COMPENSATION	9245	11207	19861	19861
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	247	252	252	252
TOTAL SALARIES AND BENEFITS	355792	342567	382177	382177

PERSONNEL:

SUPERVISOR 1
 MAINTENANCE 3

CITY OF WILLOWS
2016/17 BUDGET
SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED FY 2015/2016 EXPENDITURES	FY 2015/2016 BUDGET	ADOPTED FY 2016/2017 BUDGET	2016/17 FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	150	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,500	6,000	4,500	4,500
318.4040.180 SMALL TOOLS	100	600	600	600
318.4050.180 UNIFORM EXPENSE	2,000	2,800	2,800	2,800
318.4071.180 TELEPHONE	750	950	950	950
318.4080.180 PG&E	160,000	120,000	160,000	160,000
318.4100.180 BUILDING MAINT.	100	5,000	2,500	2,500
318.4111.180 VEHICLE MAINT.	7,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	1,500	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	10,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	2,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	20,000	37,000	20,000	20,000
318.4130.180 CONTRACTUAL SERVICES	589,393	570,000	589,393	589,393
318.4140.180 INSURANCE	27,757	28,078	29,145	29,145
318.4150.180 TRAVEL & MEETINGS	100	800	300	300
318.4160.180 DUES AND MEMBERSHIPS	1,800	1,200	2,000	2,000
318.4170.180 TRAINING	-	300	300	300
318.5132.180 FIRST AID AND SAFETY	-	250	250	250
318.5631.180 DISCHARGE PERMIT	10,411	10,500	10,500	10,500
318.5632.180 GENERAL ADMINISTRATION	77,234	77,234	77,234	77,234
TOTAL	913,795	918,312	958,072	958,072

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
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	20,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	589,393
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
2016/17 BUDGET
SEWER MAINTENANCE
CAPITAL OUTLAY

	<u>DESCRIPTION</u>	<u>PROJECTION 2016/17 BUDGET</u>
321.7256.400	South Willows EDA Infrastructure	244,715
318.2522/5950.180	SEWER LOAN REPAYMENT-2007 Renovation	352,233
321.2905	Required Reserve-USDA Loan	36,000
	TOTAL CAPITAL AND DEBT SERVICE	632,948

CITY OF WILLOWS
 2016/17 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2016-17			
11000	6000	7692	9308

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	Commercial Water Service
2000	6000
PG & E	
2300	
Maintenance	
1500	
Professional Svc.	
1000	
Insurance	
92	
State Fees	
800	
Total	
<u>7692</u>	

NOTE: The water system is deemed to have exceeded Chromium 6 standards. Alternatives for the water system will need to be analyzed and decisions will need to be determined regarding future activity.