

CITY OF WILLOWS

2017/18

BUDGET

WITH

2018/19 PROJECTIONS

2017/2018 BUDGET ANALYSIS AND SUMMARY

The 2017/2018 projected budget contains a General Fund deficit of \$84K, based on projected revenues of \$3.772MM and appropriated expenditures of \$3.857MM. 2018-19 projections are included as well for Council consideration and review.

:

- The City will undergo a major re-organization, including:
 - Transition of Police Services to the Glenn County Sheriff's Office
 - Building Department staffed by in-house Building and Planning Support with inspections and plan check moving to contract services
 - Vertical integration of Department Heads, with Fire, Community Development, and Administrative Services adding additional Departmental responsibilities

- Salary and benefit agreements either delayed or set to go into effect on 7/1/17 are slated to go into effect without further delay. Management 5% furlough is slated to end.

In addition to the items noted above, the following items will also influence the General Fund in maintaining re-organized operations:

EXPENDITURES

PERS Unfunded Liability- This will continue to be an ongoing issue, as the unfunded liability payment for 2017/18 is \$51K higher than 2016/17 and another estimated \$60+K for 2018/19 vs. 2017/18.

Cafeteria Plan Costs-As of the issuance of this summary, a majority of employees have agreed to changing health insurance carriers at a significant cost savings to the City.

REVENUE

Property Tax- This City has completed the "adjustments" implemented by the County of Glenn, and is seeing property tax revenues return to pre-2015-16 levels. After a significant dip due to the adjustments, revenues have returned to the \$750K plus level, and the City anticipates that the Assessor will implement the 2% per year increase in property value for assessment purposes, given the steadiness of the market.

Sales Tax- Sales tax has been a pleasant surprise in the first full year post triple flip. Originally expected to be in the low to mid \$1.2MM level, revenues will likely surpass \$1.3MM for 2017-18 and a small, but steady increase is anticipated going forward.

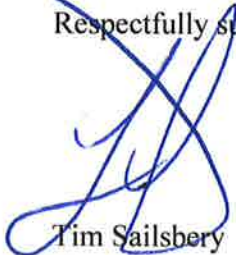
Transient Occupancy Tax-Another area of pleasant surprise, TOT tax remains on a steady growth pattern of about 5% per year. Growth of this level cannot be assumed going forward, but it has been a welcome source of revenue.

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 lack of effectiveness of the array is receiving increased scrutiny by City staff, and, as future developments arise, Staff will keep Council aware.

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

Respectfully submitted,



Tim Sailsbery
Finance Director

**CITY OF WILLOWS
2017-2018 PROPOSED BUDGET
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CITY OF WILLOWS
2017-2018 and 2018-2019 BUDGET YEARS
BUDGET RECAP

PG 1-1

DEPARTMENT-OPS/MAINT.	2017/18	2017/18	2017/18	Page	2018/19	2018/19	2018/19
	PROPOSED TOTAL	PROPOSED GENERAL FUND	PROPOSED OTHER FUNDS		PROJECTED TOTAL	PROJECTED GENERAL FUND	PROJECTED OTHER FUNDS
CITY COUNCIL	17293	17293		2-1	19512	19512	
CITY ATTORNEY	30000	30000		2-3	30000	30000	
CITY MANAGER	38794	38794		2-5	43091	43091	
FINANCE DEPARTMENT	237820	237820		2-7	245815	245815	
PLANNING	47100	47100		2-10	47600	47600	
GENERAL OFFICE	153499	153499		2-12	159408	159408	
COMMUNITY ACTIVITIES	60000		60000	2-15	60000		60000
CIVIC CENTER MAINT.	36178	36178		2-17	36575	36575	
BUILDING	157448	156448	1000	2-19	164468	163468	1000
POLICE SERVICES	1582951	1451951	131000	2-22	1602820	1477820	125000
ENGINEERING	12000	10000	2000	2-25	12000	10000	2000
LIBRARY	301443	194231	107212	2-27	305234	198022	107212
LIBRARY-BAYLISS	6540		6540	2-30	6540		6540
LIBRARY-ELK CREEK	8665		8665	2-30	8665		8665
RECREATION	147318	117476	29842	2-33	129184	98442	30742
SWIMMING POOL	34789	34789		2-36	35440	35440	
PARKS & PUBLIC WORKS-GENERAL	399912	368583	31329	2-39	408011	376542	31469
PARKS DIVISION	38540	38540		2-42	38834	38834	
MALL DIVISION	9000	9000		2-44	9000	9000	
MUSEUM DIVISION	2500	2500		2-46	2500	2500	
FIRE DEPARTMENT	756439	756439		2-48	767310	767310	
PUBLIC WORKS/STREETS DIVISION	144311	48348	95963	2-51	145028	49065	95963
STORM DRAINS DIVISION	7801	7801		2-53	7901	7901	
TOTAL O & M EXPEND.	4230341	3756790	473551		4284936	3816345	468591
CAPITAL							
INFORMATION TECHNOLOGY	10000	10000			10000	10000	
PUBLIC WORKS	30000	30000			30000	30000	
FIRE	60000	60000			150000	150000	
INFRASTRUCTURE	138000		138000		100000		100000
TOTAL CAPITAL	238000	100000	138000		290000	190000	100000
TOTAL EXPENDITURES	4468341	3856790	611551		4577936	4006345	571591
ESTIMATED REVENUES	4384428	3772877	611551		4344968	3773377	571591
ESTIMATED DEFICIT		-83913	0			-232968	0
Projected General Fund Reserve @7/1/17		1107197				1023284	7/1/2018
Estimated General Fund Reserve 6/30/18		1023284				790316	6/30/2019

Revenues:	Original	2016/17	2016/17	2017-18	2018-19	NOTES
	2016/17 Projection	Mid Year Revision	May Revision	Projection	Projection	
PROPERTY TAX	\$ 710,000	\$ 750,000	\$ 750,000	\$ 765,000	\$ 780,300	1
PG&E FRANCHISE	\$ 45,000	\$ 45,000	\$ 47,048	\$ 47,000	\$ 47,000	
WATER FRANCHISE	\$ 39,000	\$ 42,607	\$ 42,607	\$ 42,607	\$ 42,607	
CABLE TV FRANCHISE	\$ 30,000	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000	
GARBAGE FRANCHISE	\$ 56,000	\$ 56,000	\$ 56,500	\$ 60,000	\$ 60,000	
SALES TAX	\$ 1,236,000	\$ 1,236,000	\$ 1,275,000	\$ 1,315,000	\$ 1,325,000	2
TRANSFER TAX	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
OCCUPANCY TAX	\$ 585,000	\$ 585,000	\$ 584,586	\$ 590,000	\$ 595,000	
BUSINESS LICENSE	\$ 22,500	\$ 21,000	\$ 20,000	\$ 21,000	\$ 21,000	
BUILDING PERMITS	\$ 50,000	\$ 65,000	\$ 55,000	\$ 35,000	\$ 35,000	3
ENCROACHMENT PERMITS	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
FINES & FORFEITURES	\$ 20,000	\$ 15,000	\$ 12,000	\$ -	\$ -	
GENERAL INTEREST	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
RENTAL OF PROPERTY	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
MOTOR VEHICLE IN LIEU	\$ 505,000	\$ 546,000	\$ 579,108	\$ 575,000	\$ 575,000	
PLANNING FEES	\$ 9,000	\$ 9,000	\$ 4,000	\$ 9,000	\$ 9,000	
PLAN CHECK FEES	\$ 30,000	\$ 40,000	\$ 36,000	\$ 25,000	\$ 25,000	3
FIRE DEPARTMENT FEES	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
POLICE REPORTS	\$ 500	\$ 500	\$ 550	\$ -	\$ -	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	
OTHER REV & FUNDS	\$ 5,000	\$ 5,000	\$ 5,700	\$ 35,800	\$ 6,000	4
WEED ABATEMENT	\$ 10,000	\$ 5,000	\$ 12,662	\$ 8,000	\$ 8,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 1,500	\$ 1,500	\$ 100	\$ 1,500	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 1,000	\$ 500	\$ -	\$ 500	\$ 500	
SWIM POOL RECEIPTS	\$ 20,000	\$ 20,000	\$ 27,500	\$ 20,000	\$ 20,000	
PARK PERMITS	\$ 1,300	\$ 1,300	\$ 2,700	\$ 1,300	\$ 1,300	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	
BOOKING FEES	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	
TOTAL GENERAL REVENUES	\$ 3,565,970	\$ 3,663,577	\$ 3,731,731	\$ 3,772,877	\$ 3,773,377	

NOTES

- 1 Projected property tax growth based upon 2% per year allowed value change by the Glenn County Assessor.
- 2 2% per year sales tax growth is roughly in line with recent trends in local sales tax based on sales mix of local businesses.
- 3 A large project was submitted in 2016-17. Similar size projects should not be assumed in projecting revenue.
- 4 For 2017-18, estimated revenue from surplus sales (approved 6/13/17) included in total

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2016-17

Estimated 2016/2017 General Fund Revenue \$ 3,731,731

Estimated General Fund Expenditures

City Council	\$ 17,699
City Attorney	\$ 36,000
City Manager	\$ 35,088
Finance	\$ 228,127
Planning	\$ 55,379
General Office	\$ 185,332
Civic Center	\$ 31,175
Building	\$ 154,554
Police	\$ 1,435,769
Engineering	\$ 3,500
Library	\$ 196,217
Recreation	\$ 120,364
Swimming Pool	\$ 36,544
Public Works-Dept. Wide	\$ 310,622
Parks	\$ 34,875
Mall Maintenance	\$ 6,350
Museum Maintenance	\$ 2,000
Fire	\$ 765,672
Public Works-Streets	\$ 44,250
Storm Drains	\$ 4,623
Capital Outlay	\$ 62,200

Estimated 2016/2017 General Fund Expenditures \$ 3,766,340

Estimated 2016/2017 Deficit \$ (34,609)

General Fund Balance 07/01/16-Unreserved	\$ 936,806
General Fund Balance 07/01/16-Reserved	\$ 200,000
General Fund Balance 07/01/16-Capital	\$ 5,000

General Fund Balance \$ 1,141,806

Estimated Fund Balance 6/30/17 \$ 1,107,197

**OPERATIONS &
MAINTENANCE
SECTION 2**

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund	\$ 18,103	\$ 17,793	\$ 19,512
Total	\$ 18,103	\$ 17,793	\$ 19,512

Items of Note:

No significant changes during budget periods.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL \$	17,293 \$	19,512

ACCT: 10
 DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	7275	8400	7200	9000	7200		9000	
301.4008.010 FICA	557	643	551	689	551		689	
301.4009.010 WORKERS COMPENSATION	918	916	845	887	845		887	
301.4030.010 SPECIAL DEPARTMENTAL	500	1500	1000	1000	1000		1000	
301.4140.010 INSURANCE	1149	1144	1297	1336	1297		1336	
301.4150.010 TRAVEL & MEETINGS	3087	1300	2000	2000	2000		2000	
301.4160.010 DUES	4213	4200	4400	4600	4400		4600	
TOTAL	17699	18103	17293	19512	17293	0	19512	0

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4004 SALARIES	7200	9000
4030 SPECIAL DEPT. EXPENSE plaques, awards, Council specific supplies	1000	1000
4140 INSURANCE FIRE, THEFT, LIABILITY	1297	1336
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	2000	2000
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4400	4600

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-CITY ATTORNEY

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund	\$ 30,000	\$ 30,000	\$ 30,000
Total	\$ 30,000	\$ 30,000	\$ 30,000

Items of Note:

While recent history has City Attorney utilization at about \$30K per year, events from year to year may necessitate increased usage and cost.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL \$	30,000	\$ 30,000

ACCT: 20
 DEPT: CITY
 ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	36000	30000	30000	30000	30000		30000	
TOTAL	36000	30000	30000	30000	30000		30000	

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4120 PROFESSIONAL SERVICES	30000	30000

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-CITY MANAGER

	2016-17	2017-18	2018-19
General Fund	\$ 35,209	\$ 38,794	\$ 43,091
Total	\$ 35,209	\$ 38,794	\$ 43,091

Items of Note:

City Manager duties are handled outside the scope of the City Manager budget (commenced in 2016-17).

Primary costs remaining in the City Manager budget include PERS unfunded liability costs allocated to the position and retiree health contribution to former City Managers.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

2017/18 2018/19
GENERAL \$ 38,794 \$ 43,091

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4006.030 PERS	24795	24795	27796	32093	27796		32093	
301.4007.030 HEALTH INSURANCE	4392	4314	4698	4698	4698		4698	
301.4013.030 UNEMPLOYMENT	1115	0	0	0	0		0	
301.4030.030 SPECIAL DEPARTMENTAL	281	1500	1500	1500	1500		1500	
301.4120.030 PROFESSIONAL SERVICES	4505	4600	4800	4800	4800		4800	
TOTAL	35088	35209	38794	43091	38794	0	43091	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	27796	32093
4007 HEALTH INSURANCE CITY PORTION OF RETIREE HEALTHCARE	4698	4698
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	4800	4800

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-FINANCE DEPARTMENT

PG. 2-7

	2016-17	2017-18	2018-19
General Fund	\$ 221,919	\$ 237,820	\$ 245,815
Total	\$ 221,919	\$ 237,820	\$ 245,815

Items of Note:

Department's share of PERS unfunded liability increases year over year.

Personnel costs assume the end of 5% furlough for the Administrative Services Director and step movement on pay scale.

Costs of actuarial services factored into contract services.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	\$ 237,820	\$ 245,815

ACCT: 50
 DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	122897	122735	132059	136247	132059		136247	
301.4006.050 PERS	37796	39476	43923	49021	43923		49021	
301.4007.050 HEALTH INSURANCE	20364	19591	18289	16226	18289		16226	
301.4008.050 FICA	9622	9517	10230	10550	10230		10550	
301.4009.050 WORKERS COMPENSATION	9650	9624	9043	9495	9043		9495	
301.4014.050 LIFE INSURANCE	98	126	126	126	126		126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	2600	2600		2600	
301.4115.050 EQUIPMENT MAINTENANCE	100	250	250	250	250		250	
301.4130.050 CONTRACTUAL SERVICES	25000	18000	21300	21300	21300		21300	
TOTAL	228127	221919	237820	245815	237820	0	245815	0

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4130 CONTRACTUAL SERVICES	21300	21300
COMPUTER SOFTWARE MAINT. CONTRACT		
ANNUAL FINANCIAL AUDIT		
PERS ACTUARIAL COSTS		
OTHER ACTUARIAL COSTS		

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-PLANNING

	2016-17	2017-18	2018-19
General Fund	\$ 50,234	\$ 47,100	\$ 47,600
Total	\$ 50,234	\$ 47,100	\$ 47,600

Items of Note:

Cost of a part-time planning assistant has now been rolled into the function of the Community Development Technician. This position is located in the Building Department Budget.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

ACCT: 60
DEPT. PLANNING

2017/18 2018/19
GENERAL \$ 47,100 \$ 47,600

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4004.060 PART TIME WAGES	3310	6200	0	0	0		0	
301.4008.060 FICA	474	474	0	0	0		0	
301.4009.060 WORKERS COMP.	560	560	0	0	0		0	
301.4021.060 POSTAGE	300	400	350	350	350		350	
301.4030.060 SPECIAL DEPARTMENTAL	4100	1600	4250	4250	4250		4250	
301.4060.060 ADVERTISING	400	500	500	500	500		500	
301.4120.060 PROFESSIONAL SERVICES	45000	40000	41000	42000	41000		42000	
301.4150.060 TRAVEL & MEETINGS	1235	500	1000	500	1000		500	
TOTAL	55379	50234	47100	47600	47100	0	47600	0

PERSONNEL:

0

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4030 SPECIAL DEPT. EXPENSE MISC. SUPPLIES & EQUIP., MAPPING	4250	4250
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	41000	42000
4150 TRAVEL & MEETINGS Planning Commission travel and training	1000	500

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

	2016-17	2017-18	2018-19
General Fund	\$ 188,623	\$ 153,499	\$ 159,408
Total	\$ 188,623	\$ 153,499	\$ 159,408

Items of Note:

Department's share of increasing PERS unfunded liability is included.

Administrative Analyst-City Clerk has been re-organized, resulting in a lower salary structure.

Non-election year (2017-18) results in lower professional services cost.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

GENERAL 2017/18 2018/19
 \$ 153,499 \$ 159,408

ACCT: 70
 DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	60000	57805	47880	50222	47880		50222	
301.4002.070 SALARIES-TEMP	5100	6503	0	0	0		0	
301.4006.070 PERS	17190	17190	17261	19231	17261		19231	
301.4007.070 HEALTH INSURANCE	24228	22585	5772	5772	5772		5772	
301.4008.070 FICA	4250	4919	3663	3843	3663		3843	
301.4009.070 WORKERS COMPENSATION	4332	4332	4070	4273	4070		4273	
301.4013.070 UNEMPLOYMENT	0	600	5000	600	5000		600	
301.4014.070 LIFE INSURANCE	63	63	63	63	63		63	
301.4020.070 OFFICE EXPENSE	6900	6000	6000	6000	6000		6000	
301.4021.070 POSTAGE EXPENSE	1500	1800	1800	1800	1800		1800	
301.4060.070 ADVERTISING	2000	1500	1500	1500	1500		1500	
301.4071.070 TELEPHONE	4000	4000	4000	4000	4000		4000	
301.4110.070 VEH. ALLOWANCE	170	300	200	200	200		200	
301.4115.070 EQUIPMENT MAINTENANCE	5700	4500	6000	6000	6000		6000	
301.4120.070 PROFESSIONAL SERVICES	39000	46000	38000	43000	38000		43000	
301.4140.070 INSURANCE	10899	10526	12290	12904	12290		12904	
TOTAL	185332	188623	153499	159408	153499		159408	

PERSONNEL:
 ADMINISTRATIVE ANALYST-CITY CLERK

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4020 OFFICE SUPPLIES	6000	6000
LETTERHEAD, FORMS, COMPUTER SUPPLIES		
MISC. OFFICE SUPPLIES, RECORD BOOKS		
4021 POSTAGE	1800	1800
GENERAL OFFICE POSTAGE		
4060 ADVERTISING	1500	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS		
4071 TELEPHONE	4000	4000
TELEPHONE IN GENERAL OFFICE AREA		
4110 VEHICLE ALLOW.	200	200
MILEAGE REIMB. PERSONAL VEHICLE		
4115 EQUIPMENT MAINTENANCE	6000	6000
ELECTRONIC OFFICE EQUIPMENT		
4120 PROFESSIONAL SERVICES	38000	43000
NETWORK MAINTENANCE CONTRACT AND		
T-1 NETWORK INTERNET LINE SERVICE		
PARCEL SOFTWARE		
ELECTION COSTS (2018-19)		
4140 INSURANCE - LIABILITY, FIRE AND THEFT	12290	12904

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

	2016-17	2017-18	2018-19
Community Discretionary	\$ 33,000	\$ 50,000	\$ 50,000
Economic Discretionary	\$ 10,000	\$ 10,000	\$ 10,000
Total	\$ 43,000	\$ 60,000	\$ 60,000

Items of Note:

\$17,000 for costs associated with the formation and maintenance of the Sustainable Groundwater Management Agency have been added.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
COMMUNITY	\$ 50,000	\$ 50,000
ECONOMIC DEV.	\$ 10,000	\$ 10,000

ACCT: 75
 DEPT. COMMUNITY
 ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	7500	7500	24500	24500		24500		24500
330.5733.075 LAFCO	10000	10000	10000	10000		10000		10000
333.5734.075 ECONOMIC DEVELOPMENT	8500	10000	10000	10000		10000		10000
330.5735.075 THREE CORE ECON. DEVELOPMENT	5500	5500	5500	5500		5500		5500
330.5760.075 COMMUNITY PROMOTION	10750	10000	10000	10000		10000		10000
TOTAL	42250	43000	60000	60000	0	60000	0	60000

EXPLANATION OF ACCOUNTS

-----	FY 2017/2018	FY 2018/2019
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN SUSTAINABLE GROUND WATER JPA MEMBERSHIP	24500	24500
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000	10000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION	5500	5500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)	10000	10000

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

	2016-17	2017-18	2018-19
General Fund	\$ 38,472	\$ 36,178	\$ 36,575
Total	\$ 38,472	\$ 36,178	\$ 36,575

Items of Note:

No major adjustments to this department.

CITY OF WILLOWS
 PROPOSED BUDGET
FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

PG. 2-18

SOURCE OF FUNDS:

ACCT: 80
 DEPT. CIVIC CENTER

GENERAL 2017/18 2018/19
 \$ 7,850 \$ 6,700

ACCT. #	DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
		FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
		EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
						GENERAL	OTHER	GENERAL	OTHER
301.4004.080	PART TIME SALARY	8600	9305	8500	8835	8500		8835	
301.4008.080	FICA	658	712	650	676	650		676	
301.4009.080	WORKERS COMPENSATION	777	775	728	764	728		764	
301.4030.080	SPECIAL DEPARTMENTAL	940	750	800	800	800		800	
301.4080.080	P.G. & E.	14800	15000	15000	15000	15000		15000	
301.4081.080	WATER EXPENSE	2900	3330	3000	3000	3000		3000	
301.4100.080	BUILDING MAINTENANCE	2500	8600	7500	7500	7500		7500	
	TOTAL	31175	38472	36178	36575	36178	0	36575	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

	FY 2017/2018	FY 2018/2019
4100 BUILDING MAINTENANCE CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	7500	7500

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-BUILDING

PG. 2-19

	2016-17	2017-18	2018-19
General	\$ 120,209	\$ 157,448	\$ 164,448
Certified Access	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 121,209	\$ 158,448	\$ 165,448

Items of Note:

Department reorganized to a Community Development Technician supporting both Building and Planning and building inspections and routine plan check covered on a contract basis.

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-20

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	\$ 156,448	\$ 163,468
CERTIFIED ACCESS	\$ 1,000	\$ 1,000
	\$ 157,448	\$ 164,468

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED	FY 2016/2017	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.090 SALARIES	71500	62225	51996	54383	51996		54383	
301.4006.090 PERS	23100	22377	22941	25602	22941		25602	
301.4007.090 HEALTH INSURANCE	32000	4618	22449	22050	22449		22050	
301.4008.090 FICA	7400	5156	4374	4556	4374		4556	
301.4009.090 WORKERS COMPENSATION	4044	4033	3789	3978	3789		3978	
301.4014.090 LIFE INSURANCE	63	63	63	63	63		63	
301.4020.090 OFFICE EXPENSE	665	100	200	200	200		200	
301.4021.090 POSTAGE EXPENSE	25	50	50	50	50		50	
301.4030.090 SPECIAL DEPARTMENTAL	500	10500	1000	1000	1000		1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000		1000		1000
301.4040.090 SMALL TOOLS	50	100	100	100	100		100	
301.4050.090 CLOTHING/UNIFORM	323	430	0	0	0		0	
301.4071.090 TELEPHONE	467	700	0	0	0		0	
301.4111.090 VEHICLE MAINTENANCE	647	600	0	0	0		0	
301.4113.090 VEHICLE MAINTENANCE GAS	120	300	0	0	0		0	
301.4120.090 PROFESSIONAL SERVICES	10000	5000	46000	48000	46000		48000	
301.4140.090 INSURANCE	2469	2457	2786	2786	2786		2786	
301.4150.090 TRAINING & TRAVEL	1181	250	500	500	500		500	
301.4160.090 DUES & MEMBERSHIPS	0	250	200	200	200		200	
TOTAL	154554	120209	157448	164468	156448	1000	163468	1000

PERSONNEL:

Community Development Technician 1.0

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4120 PROFESSIONAL SERVICES	46000	48000
CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES		
4160 DUES & MEMBERSHIPS	200	250
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.		
OFFICIALS, SAC. VALLEY, MISC.		

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-POLICE

PG. 2-21

	2016-17	2017-18	2018-19
General Fund	\$ 1,411,108	\$ 1,451,951	\$ 1,477,820
SLESF	\$ 100,000	\$ 131,000	\$ 125,000
CHRP II	\$ 43,141	\$ -	\$ -
OJP Vest Program	\$ 2,934	\$ -	\$ -
AB 109 Overtime	\$ 7,296	\$ -	\$ -
TANF	\$ 207	\$ -	\$ -
Total	\$ 1,564,685	\$ 1,582,951	\$ 1,602,820

Items of Note

Major reorganization of Department as in house police services move to contract services with the Glenn County Sheriff's office effective 7/1/17.

Although the move is officially 7/1/17, transition period and transition costs will remain uncertain for budgetary purposes.

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED
 ACC. 100
 DEPT. POLICE

SOURCE OF FUNDS:	2017/18	2018/19
GENERAL	1,451,951	1,477,820
SLESF	131,000	125,000
CHRP	-	-
AB 109	-	-
OJP VEST PROGRAM	-	-
TANF	-	-
	1,582,951	1,602,820

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED PROJECTED		2017/18		2018/19	
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND GENERAL	FUND SUPPORT OTHER	FUND GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	470,000	473,503	6,000	-	6,000	-	-	-
376.4001.100 SLESF SALARIES	52,716	52,716	-	-	-	-	-	-
376.4001.100 CHRP GRANT SALARIES	24,944	24,944	-	-	-	-	-	-
301.4002.100 OVERTIME	67,000	55,282	-	-	-	-	-	-
376.4002.100 OVERTIME-SLESF	6,872	6,872	-	-	-	-	-	-
389.4002.100 OVERTIME AB109	6,778	6,778	-	-	-	-	-	-
301.4004.100 PART-TIME/RESERVES	7,150	4,000	-	-	-	-	-	-
365.4004.100 TANF PART TIME	192	192	-	-	-	-	-	-
301.4005.100 HOLIDAY PAY	26,237	26,237	-	-	-	-	-	-
301.4006.100 PERS	251,000	254,440	193,038	222,270	193,038	222,270	-	-
376.4006.100 PERS- SLESF	9,715	9,715	-	-	-	-	-	-
376.4006.100 PERS- CHRP	3,014	3,014	-	-	-	-	-	-
301.4007.100 HEALTH INSURANCE	196,942	196,942	7,500	-	7,500	-	-	-
376.4007.100 HEALTH INSURANCE-SLESF	23,300	23,300	-	-	-	-	-	-
378.4007.100 HEALTH INSURANCE-CHRP	14,150	14,150	-	-	-	-	-	-
301.4008.100 FICA	39,600	43,569	459	-	459	-	-	-
365.4008.100 FICA-TANF	383	15	-	-	-	-	-	-
376.4008.100 FICA-SLESF	4,033	4,033	-	-	-	-	-	-
378.4008.100 FICA-CHRP	1,908	1,908	-	-	-	-	-	-
389.4008.100 FICA AB109	518	518	-	-	-	-	-	-
301.4009.100 WORKERS COMPENSATION	59,281	59,114	28,954	-	28,954	-	-	-
378.4009.100 WORKERS COMP-CHRP	2,627	2,627	-	-	-	-	-	-
301.4013.100 UNEMPLOYMENT	1,226	6,045	-	-	-	-	-	-
301.4014.100 LIFE INSURANCE	504	567	-	-	-	-	-	-
376.4014.100 LIFE INSURANCE-SLESF	63	63	-	-	-	-	-	-
301.4020.100 OFFICE EXPENSE	3,500	3,700	-	-	-	-	-	-
301.4021.100 POSTAGE	300	500	-	-	-	-	-	-
301.4030.100 SPECIAL DEPARTMENTAL	3,000	5,500	-	-	-	-	-	-
376.4030.100 SLESF SPECIAL DEPARTMENT	2,441	2,441	-	-	-	-	-	-
301.4050.100 UNIFORM EXPENSE	8,000	10,674	-	-	-	-	-	-
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	-	-	-	-	-	-
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	-	2,934	-	-	-	-	-	-
301.4071.100 TELEPHONE	5,000	5,000	250	-	250	-	-	-
301.4115.100 EQUIP. MAINT.	9,000	6,000	4,750	5,000	4,750	5,000	-	-
301.4120.100 PROFESSIONAL SERVICES	8,800	4,000	-	-	-	-	-	-
301.4130.100 CONTRACTUAL SERVICES	7,000	9,000	1,211,000	1,250,550	1,211,000	1,250,550	-	-
376.4130.100 CONTRACTUAL SERVICES	-	-	131,000	125,000	131,000	125,000	-	-
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	55,000	55,000	-	-	-	-	-	-
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	70,000	70,000	-	-	-	-	-	-
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	93,000	93,000	-	-	-	-	-	-
301.4140.100 INSURANCE	23,115	21,032	-	-	-	-	-	-
301.4150.100 TRAINING AND TRAVEL	11,388	2,000	-	-	-	-	-	-
301.4160.100 DUES AND MEMBERSHIPS	526	500	-	-	-	-	-	-
301.4835.100 BOOKING FEES	-	2,000	-	-	-	-	-	-
TOTAL	1,571,283	1,564,685	1,582,951	1,602,820	1,451,951	1,477,820	1,250,000	125,000

PERSONNEL:
 Law Enforcement Provided by Contract Service

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-ENGINEERING

	2016-17	2017-18	2018-19
General	\$ 15,000	\$ 10,000	\$ 10,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 17,000	\$ 12,000	\$ 12,000

Items of Note:

No significant changes.

CITY OF WILLOWS
ADOPTED BUDGET
PROPOSED BUDGET

SOURCE OF FUNDS:

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

	2017/18	2018/19
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	12000	12000

ACC. 110
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	3500	15000	10000	10000	10000		10000	
317.4120.110 PROFESSIONAL SERVICES	540	2000	2000	2000		2000		2000
TOTAL	4040	17000	12000	12000	10000	2000	10000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2017/2018 FY 2018/2019

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

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-LIBRARY

	2016-17	2017-18	2018-19
General Fund	\$ 190,720	\$ 194,231	\$ 198,022
County Library	\$ 50,454	\$ 50,454	\$ 50,454
Lost and Damaged Trust	\$ 2,233	\$ 2,233	\$ 2,233
Literacy Pass-through	\$ 50,000	\$ 50,000	\$ 50,000
CSLA	\$ 4,525	\$ 4,525	\$ 4,525
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Total	\$ 297,932	\$ 301,443	\$ 305,234

Items of Note

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	<u>2017/18</u>	<u>2018/19</u>
GENERAL	194231	
COUNTY LIBRARY	50454	
CSLA	4525	
LOST/DAMAGE TRST	2233	
LITERACY PASSTHROUGI	50000	
	<u>301443</u>	

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	FY 2016/2017	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	BUDGET	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES		BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.120 SALARIES	7451	7451	2969	4525	2969		4525	
338.4001.120 SALARIES	27877	27877	27877	27877		27877		27877
301.4004.120 PART TIME SALARIES	40000	45550	44000	45000	44000		45000	
338.4004.120 PART TIME SALARIES	7861	7861	7861	7861		7861		7861
301.4006.120 PERS	9760	10740	9521	11061	9521		11061	
338.4006.120 PERS	1793	1793	1793	1793		1793		1793
301.4007.120 HEALTH INSURANCE	14000	857	4882	3590	4882		3590	
338.4007.120 HEALTH INSURANCE	4915	4915	4915	4915		4915		4915
301.4008.120 FICA	4000	4669	4208	4528	4208		4528	
338.4008.120 FICA	2561	2561	2561	2561		2561		2561
301.4009.120 WORKERS COMPENSATION	14240	14201	13328	13995	13328		13995	
301.4014.120 LIFE INSURANCE	63	63	63	63	63		63	
301.4020.120 OFFICE EXPENSE	1800	3000	2500	2500	2500		2500	
301.4021.120 POSTAGE	450	450	350	350	350		350	
301.4030.120 SPECIAL DEPARTMENT	250	1500	1000	1000	1000		1000	
352.4030.120 CSLA SPECIAL DEPT.	4525	4525	4525	4525		4525		4525
359.4030.120 SPECIAL DEPARTMENT-LITERACY	35984	50000	50000	50000		50000		50000
301.4071.120 TELEPHONE	2000	2500	2500	2500	2500		2500	
301.4080.120 P.G. & E.	12000	10000	11000	11000	11000		11000	
301.4115.120 EQUIPMENT MAINTENANCE	500	1800	1400	1400	1400		1400	
301.4130.120 CONTRACTUAL SERVICES	75386	72000	79000	79000	79000		79000	
301.4140.120 INSURANCE	11817	11764	13335	13335	13335		13335	
301.4150.120 TRAINING & TRAVEL	0	75	75	75	75		75	
301.4160.120 DUES & MEMBERSHIPS	0	100	100	100	100		100	
301.4933.120 PRINT MATERIAL	2500	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	289413	297932	301443	305234	194231	107212	198022	107212

PERSONNEL:

LIBRARIAN	Contract	
LIBRARY TECHNICIAN	1	
PART-TIME LIBRARY CLERKS	4800	annual personnel hours

FY 2017/2018 FY 2018/2019

4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	51861	52861
4020 OFFICE EXPENSE OFFICE SUPPLIES - PAPER PUNCHES, TYPEWRITER RIBBONS, PENS, PENCILS, COMPUTER PAPER, PRINTER RIBBONS, CARTRIDGES, STAMPS AND PADS, POCKET CARDS, POCKETS, BOOK COVERS, SPECIAL BOOK TAPE, PUBLICITY MATERIALS, SUMMER READING PROGRAM MATERIALS	2500	2500
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES	79000	79000

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

PG. 2-28

	2016-17	2017-18	2018-19
Bayliss-County Funding	\$ 6,540	\$ 6,540	\$ 6,540
EC-County Funding	\$ 8,665	\$ 8,665	\$ 8,665

Items of Note

No change in County Funding anticipated.

CITY OF WILLOWS
 PROPOSED BUDGET

FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

ACC. 121
 DEPT. BAYLISS LIBRARY

COUNTY LIBRARY	2017/18	2018/19
	6540	6540

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	SUPPORT GENERAL FUND	SUPPORT OTHER FUND	SUPPORT GENERAL FUND	SUPPORT OTHER FUND
338.4004.121 PART TIME SALARIES	4128	4192	4192	4192	0	4192	0	4192
338.4008.121 FICA	316	321	321	321	0	321	0	321
338.4009.121 WORKERS COMPENSATION	111	111	111	111	0	111	0	111
338.4030.121 SPECIAL DEPARTMENT	70	16	16	16	0	16	0	16
338.4071.121 TELEPHONE	600	500	500	500	0	500	0	500
338.4080.121 P.G. & E.	1500	1400	1400	1400	0	1400	0	1400
TOTAL	6725	6540	6540	6540	0	6540	0	6540

PERSONNEL:

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

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

ACC. 122

DEPT. ELK CREEK LIBRARY

	2017/18	2018/19
COUNTY LIBRARY	8665	8665

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	SUPPORT FUND GENERAL	SUPPORT FUND OTHER	SUPPORT FUND GENERAL	SUPPORT FUND OTHER
338.4004.122 PART TIME SALARIES	4393	4905	4905	4905	0	4905	0	4905
338.4008.122 FICA	336	375	375	375	0	375	0	375
338.4009.122 WORKERS COMPENSATION	111	111	111	111	0	111	0	111
338.4030.122 SPECIAL DEPARTMENT	250	634	634	634	0	634	0	634
338.4071.122 TELEPHONE	1000	1440	1440	1440	0	1440	0	1440
338.4135.122 RENT	1200	1200	1200	1200	0	1200	0	1200
TOTAL	7290	8665	8665	8665	0	8665	0	8665

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-RECREATION

	2016-17	2017-18	2018-19
General Fund	\$ 127,097	\$ 117,476	\$ 98,442
Jump Start	\$ 6,484	\$ 8,297	\$ 8,297
Recreation Reimbursable	\$ 22,383	\$ 21,007	\$ 21,907
Recreation Cultural	\$ 1,000	\$ 538	\$ 538
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Total	\$ 156,964	\$ 147,318	\$ 129,184

Items of Note

Assumption is made that, following the Recreation Director's pending retirement in spring of 2018, recreation will re-organize under Community Development with an Activity Coordinator rather than Director.

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

ACC. 130
DEPT. RECREATION

	2017/18	2018/19
GENERAL	\$ 117,476	\$ 98,442
JUMP START	\$ 8,297	\$ 8,297
REC REIMB	\$ 21,007	\$ 21,907
REC CULTURAL	\$ 538	\$ 538
TOTAL	\$ 147,318	\$ 129,184

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.130 SALARY	65559	60257	65178	40000	65178		40000	
239.4004.130 TEMPORARY SALARIES-JUMP START	3900	3980	5480	5480		5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	1800	4800		1800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11600	11600	12500		11600		12500
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	0	0	500	500		500		500
301.4006.130 PERS	20259	20761	23031	20294	23031		20294	
301.4007.130 HEALTH INSURANCE	9251	8687	8648	22050	8648		22050	
239.4008.130 FICA-JUMP START	298	304	420	420		420		420
301.4008.130 FICA	5255	4977	5353	3422	5353		3422	
322.4008.130 FICA - REC. REIMB.	842	863	887	887		887		887
323.4008.130 FICA - REC. CULTURAL	0	0	38	38		38		38
239.4009.130 WORKERS COMPENSATION-JUMP START	416	400	547	547		547		547
301.4009.130 WORKERS COMPENSATION	2590	4992	4491	4779	4491		4779	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	402	720	720	720		720		720
301.4014.130 LIFE INSURANCE	65	63	63	63	63		63	
322.4021.130 POSTAGE - REC. REIMB.	130	200	200	200		200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1500	1800	1850	1850		1850		1850
301.4030.130 SPEC. DEPARTMENTAL	7429	18000	0	0	0		0	0
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7500	7500	7500	7500		7500		7500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	0	1000	0	0		0		0
301.4071.130 TELEPHONE	600	700	700	700	700		700	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	2400		2400	
322.4120.130 PROFESSIONAL SERVICES	72	500	100	100		100		100
301.4140.130 INSURANCE	1986	2085	2437	2559	2437		2559	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	200		200	
301.4160.130 DUES & MEMBERSHIPS	170	175	175	175	175		175	
TOTAL	145424	156964	147318	129184	117476	29842	98442	30742

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

		<u>2017/18</u>	<u>2018/19</u>
4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11600	12500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	7500	7500

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-SWIMMING POOL

PG. 2-34

	2016-17	2017-18	2018-19
General Fund	\$ 38,786	\$ 34,789	\$ 35,440
Total	\$ 38,786	\$ 34,789	\$ 35,440

Items of Note

Contract pool service has not been renewed. Pool maintenance has returned to Public Works staff.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

GENERAL

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED	FY 2016/2017 BUDGET	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017 EXPENDITURES		FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	12700	15650	16336	16850	16336		16850	
301.4008.135 FICA	972	1197	1250	1289	1250		1289	
301.4009.135 WORKERS COMPENSATION	1166	1162	1097	1147	1097		1147	
301.4020.135 OFFICE EXPENSE	70	200	200	200	200		200	
301.4030.135 SPECIAL DEPARTMENTAL	4000	3000	3600	3600	3600		3600	
301.4050.135 CLOTHING	75	100	120	120	120		120	
301.4060.135 ADVERTISING	465	350	375	375	375		375	
301.4071.135 TELEPHONE	175	200	200	200	200		200	
301.4080.135 P.G.& E.	4700	4000	4700	4700	4700		4700	
301.4081.135 WATER EXPENSE	3000	4000	3500	3500	3500		3500	
301.4100.135 BUILDING MAINTENANCE	300	400	400	400	400		400	
301.4115.135 EQUIPMENT MAINT.	3659	1000	1000	1000	1000		1000	
301.4120.135 PROFESSIONAL SERVICES	3700	5600	100	100	100		100	
301.4140.135 INSURANCE	852	847	961	1009	961		1009	
301.4150.135 TRAVEL AND TRAINING	710	780	650	650	650		650	
301.5132.135 FIRST AID	0	300	300	300	300		300	
TOTAL	36544	38786	34789	35440	34789	0	35440	0

EXPLANATION OF ACCOUNTS

	<u>2017/18</u>	<u>2018/19</u>
4004 TEMPORARY LABOR CITY POOL	16336	16850
HEAD LIFEGUARD		
ASSIST. HEAD LIFEGUARD		
STAFF GUARDS		
SWIM LESSON INSTRUCTORS		
DAILY MAINTENANCE		
4030 SPECIAL DEPT. EXPENSE	3600	3600
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES		
CLEANING, SUPPLIES, TRASH BAGS		
4081 WATER FOR POOL, CLEAN DECK	3500	3500
POOL BUILDING ETC.		
4100 BUILDING MAINT.	400	400
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS		
RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL		
4120 PROFESSIONAL SERVICES	100	100
PREVIOUS CONTRACT POOL MAINTENANCE HAS		
REVERTED TO CITY STAFF		

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-PARKS/PUBLIC WORKS OPS

PG 2-37

	2016-17	2017-18	2018-19
General Fund	\$ 350,323	\$ 368,583	\$ 376,542
Gas Tax	\$ 30,898	\$ 31,329	\$ 31,469
<hr/>			
Total	\$ 381,221	\$ 399,912	\$ 408,011

Items of Note

Negotiated wage adjustments included in budget assumptions

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

PG 2-38

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	368583	376542
GAS TAX	31329	31469
TOTAL	399912	408011

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

ACCT.# DESCRIPTION	ESTIMATED	FY 2016/2017	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017 EXPENDITURES	BUDGET	FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	124000	133256	149699	154985	149699		154985	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	4600	4000	4000	4000	4000		4000	
301.4004.138 PART TIME SALARIES	22900	24255	24255	25255	24255		25255	
301.4006.138 PERS	51400	52757	58992	66025	58992		66025	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	47000	56011	51576	44803	51576		44803	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	11600	12255	13512	13992	13512		13992	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	17447	17400	18660	19593	18660		19593	
316.4009.138 WORKERS COMPENSATION	2461	2461	2892	3032		2892		3032
301.4014.138 LIFE INSURANCE	155	189	189	189	189		189	
301.4020.138 OFFICE EXPENSE	800	800	800	800	800		800	
301.4040.138 SMALL TOOLS	350	1000	1000	1000	1000		1000	
301.4050.138 CLOTHING	1500	3000	2500	2500	2500		2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	900	1500	2000	2000	2000		2000	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	1000		1000	
301.4111.138 VEHICLE MAINTENANCE	7000	12000	12000	12000	12000		12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2100	2500	2500	2500	2500		2500	
301.4113.138 FUEL	8000	13000	11000	11000	11000		11000	
301.4115.138 EQUIPMENT MAINTENANCE	3000	4000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	1900	2000	2000	2000	2000		2000	
301.4134.138 TREE MAINTENANCE	1800	3500	3500	3500	3500		3500	
301.4150.138 TRAVEL & TRAINING	410	1500	1000	1000	1000		1000	
301.4160.138 DUES AND MEMBERSHIPS	360	600	600	600	600		600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	1000	1300	1300	1300	1300		1300	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	341520	381221	399912	408011	368583	31329	376542	31469

PERSONNEL:

COMMUNITY SERVICES DIRECTOR	1
MAINTENANCE WORKER I	1
MAINTENANCE WORKER II	1
SEASONAL PARKS/PUBLIC WORKS	0.5

EXPLANATION OF SELECTED ACCOUNTS

FY 2017/2018 FY 2018/2019

4020 OFFICE EXPENSE	800	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES		
4160 DUES AND MEMBERSHIPS	600	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION,		
PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT		
4150 TRAVEL AND TRAINING	1000	1000
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING		

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-PARKS

PG 2-40

	2016-17	2017-18	2018-19
General Fund	\$ 39,068	\$ 38,450	\$ 38,834
<hr/>			
Total	\$ 39,068	\$ 38,450	\$ 38,834

Items of Note

No major changes to this Department.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

PG 2-41

SOURCE OF FUNDS:

ACCT: 140
 DEPT: PARK MAINT.

	2017/18	2018/19
GENERAL	\$ 38,450	\$ 38,834

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19	
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	
301.4030.140 SPECIAL DEPARTMENTAL	6500	8000	7500	7500	7500		7500		
301.4071.140 TELEPHONE	175	200	175	175	175		175		
301.4080.140 P.G.& E.	13300	11500	13300	13300	13300		13300		
301.4081.140 WATER	7500	10000	8000	8000	8000		8000		
301.4100.140 BUILDING MAINTENANCE	300	2000	1000	1000	1000		1000		
301.4120.140 PROFESSIONAL SERVICES	0	500	500	500	500		500		
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288		
301.4140.140 INSURANCE	6812	6580	7687	8071	7687		8071		
TOTAL		34875	39068	38450	38834	38450	0	38834	0

EXPLANATION OF ACCOUNTS

	FY 2017/2018	FY 2018/2019
4030 SPECIAL DEPARTMENT EXPENSE	7500	7500
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	1000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED		
4120 PROFESSIONAL SERVICES	500	500
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR		
4130 CONTRACT SERVICES	288	288
ALARM MONITORING		

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-42

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund	\$ 9,000	\$ 9,000	\$ 9,000
Total	\$ 9,000	\$ 9,000	\$ 9,000

Items of Note:

No major changes to this department.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

PG 2-43

ACCT: 145
 DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	9000	9000

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4030.145 SPECIAL DEPARTMENTAL	100	1000	1000	1000	1000		1000	
301.4080.145 P.G.& E.	2000	2000	2000	2000	2000		2000	
301.4081.145 WATER	4250	6000	6000	6000	6000		6000	
TOTAL		6350	9000	9000	9000	0	9000	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG 2-44

	2016-17	2017-18	2018-19
General Fund	\$ 2,500	\$ 2,500	\$ 2,500
Total	\$ 2,500	\$ 2,500	\$ 2,500

Items of Note:

No significant changes noted.

**CITY OF WILLOWS
PROPOSED BUDGET
FY 2017-18 PROPOSED
FY 2018-19 PROJECTED**

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED	FY 2016/2017	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4081.146 WATER	1800	2000	1500	1500	1500		1500	
301.4100.146 BUILDING MAINTENANCE	200	500	1000	1000	1000		1000	
TOTAL	2000	2500	2500	2500	2500	0	2500	0

EXPLANATION OF ACCOUNTS

	2017/18	2018/19
4100 BUILDING MAINTENANCE MINOR REPAIRS	1000	1000

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-FIRE DEPARTMENT

	<u>2016-17</u>		<u>2017-18</u>		<u>2018-19</u>
General Fund	\$ 756,363	\$	756,439	\$	767,310
Total	\$ 756,363	\$	756,439	\$	767,310

Items of Note:

Compensation of additional responsibilities of the Fire Chief included in this department.

Wage adjustment effect included.

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-47

SOURCE OF FUNDS:

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

	2017/18	2018/19
GENERAL	\$ 85,107	\$ 79,862

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED		PROJECTED	2017/18	2017/18	2018/19	2018/19
	FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	295,786	295,786	308,145	317,107	308,145		317,107	
301.4002.150 OVERTIME	17,000	20,000	17,000	17,000	17,000		17,000	
301.4004.150 TEMP WAGES	2,000	5,000	5,000	5,000	5,000		5,000	
301.4005.150 HOLIDAY PAY	6,604	7,192	7,669	8,026	7,669		8,026	
301.4006.150 PERS	138,500	140,790	149,979	168,598	149,979		168,598	
301.4007.150 HEALTH INSURANCE	119,525	105,107	96,862	86,625	96,862		86,625	
301.4008.150 FICA	26,000	27,093	28,043	28,075	28,043		28,075	
301.4009.150 WORKERS COMPENSATION	21,954	21,854	20,533	21,559	20,533		21,559	
301.4010.150 CALL BACK	9,000	12,000	10,000	1,000	10,000		1,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	315		315	
301.4020.150 OFFICE EXPENSE	1,400	1,700	1,700	1,700	1,700		1,700	
301.4021.150 POSTAGE	250	250	250	250	250		250	
301.4030.150 SPECIAL DEPARTMENTAL	5,600	4,500	4,500	4,500	4,500		4,500	
301.4040.150 SMALL TOOLS	6,500	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	3,579	3,440	3,500	3,440	3,500		3,440	
301.4071.150 TELEPHONE	6,500	4,000	4,000	4,000	4,000		4,000	
301.4080.150 PG&E	17,200	14,000	17,000	17,000	17,000		17,000	
301.4081.150 WATER	1,400	1,500	1,500	1,500	1,500		1,500	
301.4100.150 BUILDING MAINT.	12,500	12,500	1,300	1,300	1,300		1,300	
301.4110.150 VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	2,400		2,400	
301.4111.150 VEHICLE MAINT.	9,500	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	5,500	7,000	6,500	7,000	6,500		7,000	
301.4115.150 EQUIP. MAINT.	10,000	9,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	336	100	300	100	300		100	
301.4130.150 CONTRACTUAL SERVICES	13,000	15,250	15,250	15,250	15,250		15,250	
301.4140.150 INSURANCE	23,429	19,586	20,593	20,565	20,593		20,565	
301.4150.150 TRAVEL & TRAINING	3,000	5,000	4,500	5,000	4,500		5,000	
301.4160.150 DUES & MEMBERSHIPS	2,400	1,500	1,100	1,500	1,100		1,500	
301.5306.150 VOLUNTEER PERS	4,500	4,500	4,500	4,500	4,500		4,500	
TOTAL	765,672	756,363	756,439	767,310	756,439	0	767,310	0

PERSONNEL:

CHIEF	1
ENGINEER/FIREFIGHTERS	3
CODE ENFORCEMENT OFFICER	1

EXPLANATION OF ACCOUNTS

		<u>2017/18</u>	<u>2018/19</u>
4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	4,500	4,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,500	4,500

CITY OF WILLOWS
 2017-18 PROPOSED BUDGET
 2018-19 PROJECTED BUDGET
 SUMMARY-STREET AND L&L DISTRICTS

	2016-17	2017-18	2018-19
General Fund	\$ 44,602	\$ 48,348	\$ 49,065
Gas Tax	\$ 86,651	\$ 84,651	\$ 84,651
L&L-Zone A	\$ 7,151	\$ 7,151	\$ 7,151
L&L-Zone B	\$ 4,161	\$ 4,161	\$ 4,161
Total	\$ 142,565	\$ 144,311	\$ 145,028

Items of Note:

No major changes in activity. However, with installation of LED technology in the street lights, Staff will monitor savings to Gas Tax funds with the potential to re-assign said funds to other street related activity.

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	48,348	49,065
GT 2105	37,000	37,000
GT 2106	23,929	23,929
GT 2107	23,722	23,722
L&L ZONE A	7,151	7,151
L&L ZONE B	4,161	4,161
	144,311	145,028

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	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19	
	FY 2016/2017	FY 2016/2017	FY 2017/2018	FY 2018/2019	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	1,000	7,000	6,000	6,000			6,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	2,000	5,001	5,001	5,001		5,001		5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,161	4,161		4,161		4,161
301.4071.160 TELEPHONE	1,300	960	1,300	1,300	1,300		1,300	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	11,000	8,000	11,000	11,000	11,000		11,000	
301.4081.160 WATER EXPENSE	1,500	2,000	1,500	1,500	1,500		1,500	
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	6,000	7,000	7,000	7,000		7,000		7,000
315.4082.160 STREET LIGHTING	25,929	25,929	23,929	23,929		23,929		23,929
316.4082.160 STREET LIGHTING	21,222	21,222	21,222	21,222		21,222		21,222
301.4100.160 BUILDING MAINTENANCE	200	1,500	1,000	1,000	1,000		1,000	
301.4120.160 PROFESSIONAL SERVICES	600	3,000	2,000	2,000	2,000		2,000	
301.4140.160 INSURANCE	18,584	18,162	21,548	22,265	21,548		22,265	
314.5431.160 GAS TAX-STREET MAINTENANCE	10,000	30,000	30,000	30,000		30,000		30,000
301.5439.160 ALLEY MAINTENANCE	2,000	4,000	4,000	4,000	4,000		4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	2,800	2,500	2,500	2,500		2,500		2,500
TOTAL	110,446	142,565	144,311	145,028	48,348	95,963	49,065	95,963

	2017/18	2018/19
4082 STREET LIGHTING	53,001	53,001
GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS		
4100 BUILDING MAINT	1,000	1,000
CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING		
4120 PROF. SERVICES	2,000	2,000
ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION		
5431 STREET MAINTENANCE MATERIALS	30,000	30,000
AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE		

CITY OF WILLOWS
2017-18 PROPOSED BUDGET
2018-19 PROJECTED BUDGET
SUMMARY-STORM DRAINS

	2016-17	2017-18	2018-19
General Fund	\$ 7,865	\$ 7,801	\$ 7,901
Total	\$ 7,865	\$ 7,801	\$ 7,901

Items of Note:

No significant changes.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-52

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	7,801	7,901

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2017/18	2017/18	2018/19	2018/19	
	FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	FY 2017/2018 BUDGET	FY 2018/2019 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,500	3,000	3,000	3,000		3,000		
301.4080.170 PG&E	1,100	1,000	1,000	1,000		1,000		
301.4115.170 EQUIPMENT MAINTENANCE	250	1,000	800	800		800		
301.4120.170 PROFESSIONAL SERVICES	-	1,100	1,000	1,000		1,000		
301.4140.170 INSURANCE	1,773	1,765	2,001	2,101		2,101		
TOTAL	4,623	7,865	7,801	7,901	7,801	0	7,901	0

	2017/18	2018/19
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE	3,000	3,000
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	1,000	1,000

**SPECIAL
PROJECTS
SECTION 3**

**CITY OF WILLOWS
PROPOSED BUDGET**

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:

ACC: 216
DEPT: CDBG PI
ACTIVITIES

	2017/18	2018/19
347 HOME Program Income	2000	2000
346 Program Income	1000	1000
	3000	3000

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18	2017/18	2018/19	2018/19
					SUPPORT GENERAL FUND	SUPPORT OTHER FUND	SUPPORT GENERAL FUND	SUPPORT OTHER FUND
347.4030.216 HOME Program- PI Reuse	450	2000	2000	2000		2000		2000
346.4030.216 Special Department	540	1000	1000	1000		1000		1000
TOTAL	990	3000	3000	3000	0	3000		3000

	2017/18	2018/19
HOME PI- Ongoing support for Senior Housing Grant-post grant item:	2000	2000
Program Income-Loan processing support and training	1000	1000

**CAPITAL
OUTLAY
SECTION 4**

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2017-18 PROPOSED
 FY 2018-19 PROJECTED

SOURCE OF FUNDS:

	2017/18	2018/19
GENERAL	34789	35440

ACC: 400
 CAPITAL OUTLAY
 FURNITURE, FIXTURES AND EQUIPMENT

		ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18 FUND SUPPORT GENERAL	2017/18 FUND SUPPORT OTHER	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER
301.7168.400	Public Works Equipment	0	0	30000	30000	30000		30000	
301.7234.400	Computer/Office Equipment	5603	12500	10000	10000	10000		10000	
301.7239.400	Police Equipment	3882	3740	0	0	0		0	
301.7241.400	Fire-Equipment Replacement	52603	52603	50000	50000	50000		50000	
301.7241.400	Fire-Ambulance District Study Participation	0	0	10000	0	10000		0	
301.7241.400	Fire-SCBA Replacement	0	0	0	100000	0		100000	
Total Furniture, Fixtures and Equipment		62088	68843	100000	190000	100000		190000	

	2017/18	2018/19
Public Works Equipment -For 2017/18, proceeds of surplus sales will be utilized for Public Works Equipment Replacement. Beyond 2017/18, it is hoped to establish an ongoing capital replacement placeholder in the budget.	\$ 30,000	\$ 30,000
Fire Equipment -The lease/purchase payments on the ladder truck concluded in 2016/17. A replacement command vehicle is slated for purchase in 2017/18, with future years' appropriation held as a place mark for financing payments on futre apparatus purchases.	\$ 50,000	\$ 50,000
Fire-Ambulance District - A \$10,000 placemark is requested if other grant writing expenditures in the budget are utilized during the fiscal year. Otherwise other approved appropriation sources will be utilized for the City's participation in this study.	\$ 10,000	\$ -
Fire-SCBA -The breathing apparatus for each firefighter is scheduled for replacement in 2018-19. Historically, grant funds have been available for these items. However, a placemark is noted in the General Fund in case grant funding is not available.	\$ -	\$ 100,000

CITY OF WILLOWS
PROPOSED BUDGET

FY 2017-18 PROPOSED
FY 2018-19 PROJECTED

SOURCE OF FUNDS:	2017/18	2018/19
RSTP	88,000	50,000
Gas Tax 2103	50,000	50,000
TOTAL	138,000	100,000

ACC: 400
CAPITAL OUTLAY

	ESTIMATED FY 2016/2017 EXPENDITURES	ESTIMATED FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18 FUND SUPPORT GENERAL	2017/18 FUND SUPPORT OTHER	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER
372.7256.400 Tehama Street Reconstruction	7,174	7,174	0	0		0		0
308.7256.400 Sycamore and Butte Reconstruction	569,222	569,222	0	0		0		0
310.7256.400 Sycamore and Butte Reconstruction	75,448	75,448	0	0		0		0
310.7256.400 Street Reconstruction and Resurface	0	0	88,000	50,000		88,000		50,000
372.7256.400 Street Reconstruction and Resurface	0	0	50,000	50,000		50,000		50,000
329.7256.400 South Willows EDA Infrastructure Project	40,000	2,500,000	0	0		0		0
Total Infrastructure	691,844	3,151,844	138,000	100,000		138,000		100,000

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

**ENTERPRISE
ACTIVITY
SECTION 5**

CITY OF WILLOWS
2017-2018 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

2017-18
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1350000	1651000		1765930		1235070
Sewer Construction	435000	19000		200000		254000
Total	1785000	1670000	0	1965930	0	1489070

2018-19
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1235070	1651000		1733725		1152345
Sewer Construction	254000	18500		200000	0	72500
Total	1489070	1669500	0	1933725	0	1224845

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1413697	Sewer Service- Residential	1230000
Capital Expenditures	200000	Commercial	260000
Loan Repayments	352233	NE Willows CSD	146000
Total Expenditure	1965930		
Transfer to Loan Reserve	36000	Total Service Fees	1636000
		Interest	15000
		Total Sewer Service Revenue	1651000
		Sewer Connection	15000
		Interest	4000
		Total Sewer Connection Revenue	19000

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1380761	Sewer Service- Residential	1230000
Capital Expenditures	200000	Commercial	260000
Loan Repayments	352964	NE Willows CSD	146000
Total Expenditure	1933725		
		Total Service Fees	1636000
		Interest	15000
		Total Sewer Service Revenue	1651000
		Sewer Connection	15000
		Interest	3500
		Total Sewer Connection Revenue	18500

CITY OF WILLOWS
 2017/18 BUDGET
 SEWER MAINTENANCE-PERSONNEL

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18 FUND SUPPORT SEWER	2018/19 FUND SUPPORT SEWER
318.4001.180 SALARIES	176500	173844	184222	189749	184222	189749
318.4002.180 OVERTIME	15800	15555	16000	16200	16000	16200
318.4006.180 PERS	61250	62224	68552	78721	68552	78721
318.4007.180 HEALTH INSURANCE	97300	95552	86107	74655	86107	74655
318.4008.180 FICA	14284	14489	15589	16057	15589	16057
318.4009.180 WORKERS COMPENSATION	19905	19861	18660	19593	18660	19593
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180 LIFE INSURANCE	247	252	252	252	252	252
TOTAL SALARIES AND BENEFITS	385286	382177	389782	395627	389782	395627

PERSONNEL:

SUPERVISOR 1
 MAINTENANCE II 1
 MAINTENANCE I 2

CITY OF WILLOWS
2017/18 BUDGET
SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED FY 2016/2017 EXPENDITURES	FY 2016/2017 BUDGET	PROPOSED FY 2017/2018 BUDGET	PROJECTED FY 2018/2019 BUDGET	2017/18 FUND SUPPORT SEWER	2018/19 FUND SUPPORT SEWER
318.4020.180 OFFICE EXPENSE	100	600	600	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	3,000	4,500	4,500	4,500	4,500	4,500
318.4040.180 SMALL TOOLS	-	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	3,400	2,800	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	750	950	950	950	950	950
318.4080.180 PG&E	200,000	160,000	160,000	160,000	160,000	160,000
318.4100.180 BUILDING MAINT.	-	2,500	2,500	2,500	2,500	2,500
318.4111.180 VEHICLE MAINT.	5,000	20,000	20,000	20,000	20,000	20,000
318.4112.180 VEHICLE-TIRES	1,500	2,000	2,000	2,000	2,000	2,000
318.4113.180 VEHICLE-FUEL	10,000	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	17,000	21,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	10,000	20,000	20,000	20,000	20,000	20,000
318.4130.180 CONTRACTUAL SERVICES	610,000	589,393	610,000	620,000	610,000	620,000
318.4140.180 INSURANCE	30,223	29,145	24,381	25,600	24,381	25,600
318.4150.180 TRAVEL & MEETINGS	100	300	300	300	300	300
318.4160.180 DUES AND MEMBERSHIPS	1,800	2,000	2,000	2,000	2,000	2,000
318.4170.180 TRAINING	392	300	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	-	250	250	250	250	250
318.5631.180 DISCHARGE PERMIT	8,113	10,500	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	978,612	958,072	1,023,915	985,134	1,023,915	985,134

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	70,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES LEGAL ASSISTANCE WITH NON-PERFORMING SOLAR ARRAY	
4130 CONTRACTUAL SERVICES	610,000
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
 2017/18 BUDGET
 SEWER MAINTENANCE
 CAPITAL OUTLAY

DESCRIPTION	PROPOSED 2017/18 BUDGET	PROJECTION 2018/19 BUDGET
321.7210.400 Sewer Line Replacement/Sewer Capital Projects	200,000	200,000
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	352,233	352,964
 TOTAL CAPITAL AND DEBT SERVICE	 552,233	 552,964

CITY OF WILLOWS
 2017/18 BUDGET
 WATER ENTERPRISE
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2017-18			
11000	6000	7692	9308
2018-19			
9308	6000	7692	7616

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	2000	Commercial Water Service	6000
PG & E	2300		
Maintenance	1500		
Professional Svc.	1000		
Insurance	92		
State Fees	800		
Total	7692		

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.

**CARRYOVER
ACTIVITY
SECTION 6**

**CITY OF WILLOWS
2017-2018 PROPOSED BUDGET
CARRYOVER PROJECTS**

Project	Fund Source	Fund Number	Original Budget	Expended	Carryover
Recreation Software and Hardware Set up and Implementation	General	301	\$ 18,000	\$ 7,248	\$ 10,752
EDA Grant-South Willows Infrastructure Improvements	EDA	329	\$ 2,500,000	\$ 40,000	\$ 2,460,000
Storm Drain Impact-South Willows Infrastructure	Impact Fee	360	\$ 291,000	-	\$ 291,000

City of Willows
 Public Safety Salary Scale
 Effective 7/1/17

2017-6% 2018-2% 2019-2%

POSITION	STEP A Monthly				STEP B Monthly				STEP C Monthly			
	7/1/2012	7/1/2017	7/1/2018	7/1/2019	7/1/2012	7/1/2017	7/1/2018	7/1/2019	7/1/2012	7/1/2017	7/1/2018	7/1/2019
FIRE FIGHTER/ENGINEER	3288	3485	3555	3626	3452	3659	3732	3807	3624	3842	3919	3997
POSITION	STEP D Monthly				STEP E Monthly							
	7/1/2012	7/1/2017	7/1/2018	7/1/2019	7/1/2012	7/1/2017	7/1/2018	7/1/2019				
FIRE FIGHTER/ENGINEER	3806	4034	4115	4197	3996	4235	4320	4406				

Note: All positions listed subject to the following special pay:

\$215 per quarter uniform allowance

Up to \$125 per month certification pay.

City of Willows
 Cost Analysis
 City Proposal to WPSA #2

Year 1 6% Year 2 2% Year 3 2%

Cost of Wage Increase (Full Personnel Cost)

	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>
Firefighter/Enginner (3)	\$ 7,219	\$ 10,664	\$ 14,179

Cost Savings Due to Change in Health Plan

	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>
Firefighter/Enginner (3)	\$ (12,870)	\$ (24,327)	\$ (24,327)

Net Savings	<u>\$ (5,651)</u>	<u>\$ (13,663)</u>	<u>\$ (10,148)</u>
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