

CITY OF WILLOWS

2018/19

ADOPTED
BUDGET

WITH

2019/20 PROJECTIONS

2018/2019 BUDGET ANALYSIS AND SUMMARY

The 2018/2019 adopted budget contains a General Fund deficit of \$98K, based on projected revenues of \$3.828MM and appropriated expenditures of \$3.926MM. 2019-20 projections are included as well for Council consideration and review.

:

- The City underwent a major re-organization during 2017-18, 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

Items of note in reviewing General Fund expenditures-

EXPENDITURES

PERS Unfunded Liability- This will continue to be an ongoing issue, as the unfunded liability payment for 2018/19 is \$78K higher than 2017/18 and another estimated \$85+K for 2019/20 vs. 2018/19

Cafeteria Plan Costs-The employees agreed to a change in health insurance provider during 2017-18, with the cost savings going into effect on 1/1/18. The full year effect of this is factored into the 2018-19 budget.

Wage Costs-As a reminder, Council entered into agreements effective 7/1/17 with the two labor groups, with 7/1/18 increases for the WPSA (2%) and the WEA (3%). In addition, the scale for Management and Confidential Employees include a number of step increases that go into effect throughout the year.

Workers Compensation Insurance-With the combination of no longer having police services, favorable experience, and an equity dividend from our JPA, workers compensation insurance is roughly \$40K lower than the previous year.

REVENUE

Property Tax- The City will continue to assume that the overall increase in property tax will be 2% per year as allowed by the County Assessor. The "correction" due to the Manville unsecured property tax has been allocated over 4 years, so the per year impact is minimal.

Sales Tax- Sales tax appears to have flattened during 2017-18, so growth projections are minimal.

Transient Occupancy Tax- The effect of the planning and building at the Cal Plant facility has been a solid source of TOT growth for 2017-18 and is anticipated to continue into 2018-19. The City remains very grateful for the economic boost that construction, jobs and economic success of this operation will provide.

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. The City will undergo a rate study and follow the Proposition 218 process for a rate increase to be effective 7/1/19.

The Water Enterprise Fund remains in transition as the City moves to transferring the operation of the well to California Water Service Company.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tim Sailsbery', is written over a diagonal line that crosses the signature area.

Tim Sailsbery
Administrative Services Director

**CITY OF WILLOWS
2018-2019 PROPOSED BUDGET
TABLE OF CONTENTS**

	PG
SUMMARY BUDGET PROJECTIONS	
REVENUE/EXPENDITURE RECONCILIATION 2018-19	1-1
GENERAL FUND REVENUES.....	1-2
GENERAL FUND 2017-18 ESTIMATED REVENUES, EXPENDITURES & FUND BALANCE	1-3
 OPERATIONS AND MAINTENANCE	
CITY COUNCIL.....	2-1
CITY ATTORNEY.....	2-3
CITY MANAGER.....	2-5
FINANCE DEPARTMENT.....	2-7
PLANNING.....	2-10
GENERAL OFFICE.....	2-12
COMMUNITY ACTIVITIES.....	2-15
CIVIC CENTER MAINTENANCE.....	2-17
BUILDING DEPARTMENT.....	2-19
POLICE DEPARTMENT.....	2-21
ENGINEERING.....	2-23
LIBRARY.....	2-25
LIBRARY-BAYLISS AND ELK CREEK.....	2-28
RECREATION.....	2-31
SWIMMING POOL.....	2-34
PARKS & PUBLIC WORKS.....	2-37
PARKS DIVISION.....	2-40
MALL DIVISION.....	2-42
MUSEUM DIVISION.....	2-44
FIRE DEPARTMENT.....	2-46
PUBLIC WORKS/STREETS DIVISION.....	2-49
STORM DRAINS DIVISION.....	2-51
 SPECIAL PROJECTS	
CDBG PROGRAM INCOME PROJECTS.....	3-1
 CAPITAL OUTLAY	
CAPITAL OUTLAY- EQUIPMENT.....	4-1
CAPITAL OUTLAY-INFRASTRUCTURE.....	4-2
 ENTERPRISE FUNDS	
SEWER MAINTENANCE AND CONSTRUCTION.....	5-1
WATER MAINTENANCE.....	5-5
 CARRYOVERS.....	 6-1

CITY OF WILLOWS
2018-2019 and 2019-2020 BUDGET YEARS
BUDGET RECAP

PG 1-1

DEPARTMENT-OPS/MAINT.	2018/19 PROPOSED TOTAL	2018/19 PROPOSED GENERAL FUND	2018/19 PROPOSED OTHER FUNDS	Page	2019/20 PROJECTED TOTAL	2019/20 PROJECTED GENERAL FUND	2019/20 PROJECTED OTHER FUNDS
CITY COUNCIL	23282	23282		2-1	25630	25630	
CITY ATTORNEY	30000	30000		2-3	30000	30000	
CITY MANAGER	43677	43677		2-5	48669	48669	
FINANCE DEPARTMENT	253994	253994		2-7	264345	264345	
PLANNING	54205	54205		2-10	54211	54211	
GENERAL OFFICE	159809	159809		2-12	160149	160149	
COMMUNITY ACTIVITIES	77000		77000	2-15	62000		62000
CIVIC CENTER MAINT.	35755	35755		2-17	36131	36131	
BUILDING	162019	161019	1000	2-19	167618	166618	1000
POLICE SERVICES	1598733	1468733	130000	2-22	1666125	1536125	130000
ENGINEERING	12000	10000	2000	2-25	12000	10000	2000
LIBRARY	302502	191741	110761	2-27	311392	200631	110761
LIBRARY-BAYLISS	7297		7297	2-30	7297		7297
LIBRARY-ELK CREEK	10217		10217	2-30	10217		10217
RECREATION	139287	109833	29454	2-33	144156	114140	30016
SWIMMING POOL	37101	37101		2-36	38299	38299	
PARKS & PUBLIC WORKS-GENERAL	394843	363514	31329	2-39	410956	379627	31329
PARKS DIVISION	40748	40748		2-42	41171	41171	
MALL DIVISION	9000	9000		2-44	9000	9000	
MUSEUM DIVISION	2500	2500		2-46	2500	2500	
FIRE DEPARTMENT	783435	783435		2-48	819018	819018	
PUBLIC WORKS/STREETS DIVISION	141830	49867	91963	2-51	142973	51010	91963
STORM DRAINS DIVISION	8002	8002		2-53	8112	8112	
TOTAL O & M EXPEND.	4327236	3836215	491021		4471969	3995386	476583
CAPITAL							
INFORMATION TECHNOLOGY	10000	10000			10000	10000	
PUBLIC WORKS	30000	30000			30000	30000	
FIRE	50000	50000			50000	50000	
INFRASTRUCTURE	202742		202742		200000		200000
TOTAL CAPITAL	292742	90000	202742		290000	90000	200000
TOTAL EXPENDITURES	4619978	3926215	693763		4764969	4085386	679583
ESTIMATED REVENUES	4522033	3828270	693763		4514459	3834876	679583
ESTIMATED DEFICIT		-97945	0			-250510	0
Projected General Fund Reserve @7/1/18		1094241				996293	7/1/2019
Estimated General Fund Reserve 6/30/19		996296				745783	6/30/2020

City of Willows - General Fund Revenue
2018/19 and 2019/20 Projections

PG. 1-2

Revenues:	Original 2017/18 Projection	2017/18 Mid Year Revision	2017/18 May Revision	2018-19 Projection	2019-20 Projection	NOTES
PROPERTY TAX	\$ 765,000	\$ 759,250	\$ 765,000	\$ 780,300	\$ 795,906	1
PG&E FRANCHISE	\$ 47,000	\$ 47,000	\$ 53,834	\$ 53,000	\$ 53,000	
WATER FRANCHISE	\$ 42,607	\$ 42,343	\$ 42,364	\$ 42,000	\$ 42,000	
CABLE TV FRANCHISE	\$ 32,000	\$ 32,000	\$ 32,500	\$ 32,500	\$ 32,500	
GARBAGE FRANCHISE	\$ 60,000	\$ 60,000	\$ 62,000	\$ 62,000	\$ 62,000	
SALES TAX	\$ 1,315,000	\$ 1,315,000	\$ 1,310,000	\$ 1,325,000	\$ 1,335,000	
TRANSFER TAX	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
OCCUPANCY TAX	\$ 590,000	\$ 605,000	\$ 647,000	\$ 640,000	\$ 640,000	2
BUSINESS LICENSE	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	
BUILDING PERMITS	\$ 35,000	\$ 35,000	\$ 37,500	\$ 35,000	\$ 35,000	
ENCROACHMENT PERMITS	\$ 9,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
FINES & FORFEITURES	\$ -	\$ 5,000	\$ 3,000	\$ -	\$ -	
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	\$ 575,000	\$ 575,000	\$ 558,221	\$ 560,000	\$ 560,000	
PLANNING FEES	\$ 9,000	\$ 9,000	\$ 6,000	\$ 9,000	\$ 9,000	
PLAN CHECK FEES	\$ 25,000	\$ 20,000	\$ 15,000	\$ 25,000	\$ 25,000	
FIRE DEPARTMENT FEES	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	\$ 77,234	
OTHER REV & FUNDS	\$ 35,800	\$ 25,000	\$ 25,000	\$ 25,000	\$ 6,000	
WEED ABATEMENT	\$ 8,000	\$ 8,000	\$ 2,500	\$ 8,000	\$ 8,000	
CAL TRANS STREET SWEEP	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 500	\$ 500	\$ 100	\$ 500	\$ 500	
SWIM POOL RECEIPTS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
PARK PERMITS	\$ 1,300	\$ 1,300	\$ 1,600	\$ 1,300	\$ 1,300	
PUB SAFETY SALES TAX	\$ 13,500	\$ 13,500	\$ 14,500	\$ 14,500	\$ 14,500	
BOOKING FEES	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
TOTAL GENERAL REVENUES	\$ 3,772,877	\$ 3,768,063	\$ 3,791,289	\$ 3,828,270	\$ 3,834,876	

NOTES

1 Projected property tax growth based upon 2% per year allowed value change by the Glenn County Assessor.

2 Area construction activity has led to an increase in lodging activity.

City of Willows
Estimated Schedule of General Fund Activity
FY 2017-18

PG 1-3

Estimated 2017/2018 General Fund Revenue \$ 3,791,289

Estimated General Fund Expenditures

City Council	\$ 15,804
City Attorney	\$ 52,000
City Manager	\$ 38,362
Finance	\$ 233,567
Planning	\$ 56,906
General Office	\$ 160,166
Civic Center	\$ 33,786
Building	\$ 148,503
Police	\$ 1,498,455
Engineering	\$ 6,000
Library	\$ 186,899
Recreation	\$ 116,460
Swimming Pool	\$ 30,685
Public Works-Dept. Wide	\$ 333,136
Parks	\$ 38,057
Mall Maintenance	\$ 6,333
Museum Maintenance	\$ 1,800
Fire	\$ 739,870
Public Works-Streets	\$ 37,328
Storm Drains	\$ 5,247
Capital Outlay	\$ 68,861

Estimated 2017/18 General Fund Expenditures \$ 3,808,225

Estimated 2017/2018 Deficit \$ (16,936)

General Fund Balance 07/01/17-Unreserved	\$ 906,177
General Fund Balance 07/01/17-Reserved	\$ 200,000
General Fund Balance 07/01/17-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,111,177

Estimated Fund Balance 6/30/18 \$ 1,094,241

**OPERATIONS &
MAINTENANCE
SECTION 2**

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

	2017-18	2018-19	2019-20
General Fund	\$ 17,293	\$ 23,282	\$ 25,630
Total	\$ 17,293	\$ 23,282	\$ 25,630

Items of Note:

Council stipend moves from \$150 per month to \$250 per month
in December, 2018.

CITY OF WILLOWS
PROPOSED BUDGET

PG. 2-2

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

ACCT: 10
DEPT: CITY COUNCIL

	2018/19	2019/20
GENERAL \$	23,282 \$	25,630

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4004.010 SALARIES	7650	7200	13000	15000	13000		15000	
301.4008.010 FICA	585	551	995	1148	995		1148	
301.4009.010 WORKERS COMPENSATION	864	845	432	454	432		454	
301.4030.010 SPECIAL DEPARTMENTAL	850	1000	1000	1000	1000		1000	
301.4140.010 INSURANCE	1360	1297	1455	1528	1455		1528	
301.4150.010 TRAVEL & MEETINGS	200	2000	2000	2000	2000		2000	
301.4160.010 DUES	4295	4400	4400	4500	4400		4500	
TOTAL	15804	17293	23282	25630	23282	0	25630	0

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
4004 SALARIES	13000	15000
4030 SPECIAL DEPT. EXPENSE plaques, awards, Council specific supplies	1000	1000
4140 INSURANCE FIRE, THEFT, LIABILITY	1455	1528
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	2000	2000
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4400	4500

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-CITY ATTORNEY

PG. 2-3

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General Fund	\$ 50,000	\$ 30,000	\$ 30,000
Total	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

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 2018-19 ADOPTED
 FY 2019-20 PROJECTED

PG. 2-4

SOURCE OF FUNDS:

		2018/19		2019/20
GENERAL	\$	30,000	\$	30,000

ACCT: 20
 DEPT: CITY
 ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19	2018/19	2019/20	2019/20
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	52000	50000	30000	30000	30000		30000	
TOTAL	52000	50000	30000	30000	30000		30000	

EXPLANATION OF ACCOUNTS

FY 2018/2019 FY 2019/2020

4120 PROFESSIONAL SERVICES

30000 30000

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General Fund	\$ 38,794	\$ 43,667	\$ 48,669
Total	\$ 38,794	\$ 43,667	\$ 48,669

Items of Note:

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. The budget increase is due primarily to the increase in the unfunded liability costs.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-6

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

2018/19 2019/20
GENERAL \$ 43,677 \$ 48,669

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4006.030 PERS	26808	27796	32125	36993	32125		36993	
301.4007.030 HEALTH INSURANCE	4022	4698	3252	3376	3252		3376	
301.4030.030 SPECIAL DEPARTMENTAL	800	1500	1500	1500	1500		1500	
301.4120.030 PROFESSIONAL SERVICES	4505	4800	4800	4800	4800		4800	
301.4150.030 TRAVEL AND MEETINGS	2227	0	2000	2000	2000		2000	
TOTAL	38362	38794	43677	48669	43677	0	48669	0

PERSONNEL: CITY MANAGER

0

EXPLANATION OF ACCOUNTS

FY 2018/2019 FY 2019/2020

4006 PERS	32125	36993
PERS ALLOCATION OF UNFUNDED LIABILITY		
4007 HEALTH INSURANCE	3252	3376
CITY PORTION OF RETIREE HEALTHCARE		
4120 PROFESSIONAL SERVICES	4800	4800
NO. STATE EMPLOYEE RELATIONS CONSORTIUM		
GRANT PREPARATION		

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-FINANCE

PG. 2-7

	2017-18	2018-19	2019-20
General Fund	\$ 237,820	\$ 253,994	\$ 264,345
Total	\$ 237,820	\$ 253,994	\$ 264,345

Items of Note:

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

Reclassification of Administrative Analyst-Finance and HR and step increases of positions in the department.

Costs of actuarial services factored into contract services.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG. 2-8

SOURCE OF FUNDS:

	<u>2018/19</u>	<u>2019/20</u>
GENERAL	\$ 253,994	\$ 264,345

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED	FY 2017/2018	ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/2018	BUDGET	FY 2018/2019	FY 2019/2020	FUND	FUND	FUND	FUND
	EXPENDITURES		BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4001.050 SALARIES	131850	132059	140847	144213	140847		144213	
301.4006.050 PERS	42808	43923	49813	55757	49813		55757	
301.4007.050 HEALTH INSURANCE	19796	18289	20621	21052	20621		21052	
301.4008.050 FICA	9791	10230	10902	11160	10902		11160	
301.4009.050 WORKERS COMPENSATION	8884	9043	7035	7387	7035		7387	
301.4014.050 LIFE INSURANCE	124	126	126	126	126		126	
301.4110.050 VEH. ALLOWANCE	2500	2600	2600	2600	2600		2600	
301.4115.050 EQUIPMENT MAINTENANCE	0	250	250	250	250		250	
301.4130.050 CONTRACTUAL SERVICES	17814	21300	21800	21800	21800		21800	
TOTAL	233567	237820	253994	264345	253994	0	264345	0

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
4130 CONTRACTUAL SERVICES	21800	21800
COMPUTER SOFTWARE MAINT. CONTRACT		
ANNUAL FINANCIAL AUDIT		
PERS ACTUARIAL COSTS		
OTHER ACTUARIAL COSTS		

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-PLANNING

PG. 2-10

	2017-18	2018-19	2019-20
General Fund	\$ 57,100	\$ 54,205	\$ 54,211
Total	\$ 57,100	\$ 54,205	\$ 54,211

Items of Note:

Increase use of planning services associated with cannabis ordinances led to increased costs in 2017-18.

Planning Commission \$50 per month stipend commenced in June, 2018.

CITY OF WILLOWS
PROPOSED BUDGET

PG. 2-11

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

ACCT: 60

DEPT. PLANNING

2018/19 2019/20
GENERAL \$ 54,205 \$ 54,211

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4004.060 PART TIME WAGES	250	0	3000	3000	3000		3000	
301.4008.060 FICA	19	0	230	230	230		230	
301.4009.060 WORKERS COMP.	0	0	125	131	125		131	
301.4021.060 POSTAGE	200	350	350	350	350		350	
301.4030.060 SPECIAL DEPARTMENTAL	1500	4250	4000	4000	4000		4000	
301.4060.060 ADVERTISING	1200	500	500	500	500		500	
301.4120.060 PROFESSIONAL SERVICES	51000	51000	44000	44000	44000		44000	
301.4150.060 TRAVEL & MEETINGS	2737	1000	2000	2000	2000		2000	
TOTAL	56906	57100	54205	54211	54205	0	54211	0

PERSONNEL: Planning Commissioner Stipend

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
4030 SPECIAL DEPT. EXPENSE	4000	4000
MISC. SUPPLIES & EQUIP., MAPPING		
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	44000	44000
4150 TRAVEL & MEETINGS	2000	2000
Planning Commission travel and training		

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

	2017-18	2018-19	2019-20
General Fund	\$ 153,499	\$ 159,809	\$ 160,409
Total	\$ 153,499	\$ 159,809	\$ 160,409

Items of Note:

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

2018-19 will be an election year. \$4K allocated to election costs.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-13

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

2018/19 2019/20
GENERAL \$ 159,809 \$ 160,149

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19	2018/19	2019/20	2019/20
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	47777	47880	49252	50439	49252		50439	
301.4006.070 PERS	14399	17261	19268	21556	19268		21556	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	5772		5772	
301.4008.070 FICA	4188	3663	3768	3859	3768		3859	
301.4009.070 WORKERS COMPENSATION	4086	4070	2581	2710	2581		2710	
301.4013.070 UNEMPLOYMENT	11700	5000	0	0	0		0	
301.4014.070 LIFE INSURANCE	52	63	63	63	63		63	
301.4020.070 OFFICE EXPENSE	8000	6000	8000	8000	8000		8000	
301.4021.070 POSTAGE EXPENSE	1200	1800	1500	1500	1500		1500	
301.4060.070 ADVERTISING	1200	1500	1500	1500	1500		1500	
301.4071.070 TELEPHONE	5000	4000	5000	5000	5000		5000	
301.4110.070 VEH. ALLOWANCE	100	200	200	200	200		200	
301.4115.070 EQUIPMENT MAINTENANCE	5800	6000	6000	6000	6000		6000	
301.4120.070 PROFESSIONAL SERVICES	38000	38000	44000	40000	44000		40000	
301.4140.070 INSURANCE	12893	12290	12905	13550	12905		13550	
TOTAL	160166	153499	159809	160149	159809		160149	

PERSONNEL:

ADMINISTRATIVE ANALYST-CITY CLERK

1

EXPLANATION OF ACCOUNTS

PG 2-14

EXPLANATION OF ACCOUNTS

PG 2-14

	FY 2018/2019	FY 2019/2020
4020 OFFICE SUPPLIES	8000	8000
LETTERHEAD, FORMS, COMPUTER SUPPLIES		
MISC. OFFICE SUPPLIES, RECORD BOOKS		
4021 POSTAGE	1500	1500
GENERAL OFFICE POSTAGE		
4060 ADVERTISING	1500	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS		
4071 TELEPHONE	5000	5000
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	44000	40000
NETWORK MAINTENANCE CONTRACT AND		
T-1 NETWORK INTERNET LINE SERVICE		
PARCEL SOFTWARE		
ELECTION COSTS (2018-19)		
4140 INSURANCE - LIABILITY, FIRE AND THEFT	12905	13550

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

	2017-18	2018-19	2019-20
Community Discretionary	\$ 62,750	\$ 67,000	\$ 52,000
USDA-Feasibility	\$ 56,000	\$ -	\$ -
Economic Discretionary	\$ 13,750	\$ 10,000	\$ 10,000
Total	\$ 132,500	\$ 77,000	\$ 62,000

Items of Note:

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

\$32,000 of website design and start up costs in 2017-18 is one time funding.

Additional \$15,000 in grant writing included in 2018-19.

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-16

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

	2018/19	2019/20
COMMUNITY	\$ 67,000	\$ 52,000
ECONOMIC DEV.	\$ 10,000	\$ 10,000

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	70250	70250	24500	24500		24500		24500
333.4030.075 SPECIAL DEPARTMENT	3750	3750	0	0		0		0
328.4120.075 USDA COLD STORAGE GRANT	56000	56000	0	0		0		0
330.5733.075 LAFCO	10000	10000	10000	10000		10000		10000
330.5734.075 ECONOMIC DEVELOPMENT	0	0	15000	0		15000		0
333.5734.075 ECONOMIC DEVELOPMENT	6500	10000	10000	10000		10000		10000
330.5735.075 THREE CORE ECON. DEVELOPMENT	5500	5500	7500	7500		7500		7500
330.5760.075 COMMUNITY PROMOTION	7500	10000	10000	10000		10000		10000
TOTAL	159500	165500	77000	62000	0	77000	0	62000

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
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	25000	10000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION	7500	7500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$4K)	10000	10000

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

	2017-18	2018-19	2019-20
General Fund	\$ 36,178	\$ 35,755	\$ 36,131
Total	\$ 36,178	\$ 35,755	\$ 36,131

Items of Note:

No major adjustments to this department.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG. 2-18

SOURCE OF FUNDS:

	<u>2018/19</u>	<u>2019/20</u>
GENERAL	\$ 6,700	\$ 6,700

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED	ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
		FY 2017/2018	FY 2017/2018	FY 2018/2019	FUND	FUND	FUND	FUND
		EXPENDITURES	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4004.080	PART TIME SALARY	6364	8500	8500	8500		8835	
301.4008.080	FICA	487	650	650	650		676	
301.4009.080	WORKERS COMPENSATION	735	728	305	305		320	
301.4030.080	SPECIAL DEPARTMENTAL	1200	800	800	800		800	
301.4080.080	P.G. & E.	14800	15000	15000	15000		15000	
301.4081.080	WATER EXPENSE	3200	3000	3000	3000		3000	
301.4100.080	BUILDING MAINTENANCE	7000	7500	7500	7500		7500	
	TOTAL	33786	36178	35755	35755	0	36131	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

FY 2018/2019 FY 2019/2020

4100 BUILDING MAINTENANCE CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	7500	7500
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CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-BUILDING

PG. 2-19

	2017-18	2018-19	2019-20
General	\$ 156,448	\$ 161,019	\$ 166,618
Certified Access	\$ 1,000	\$ 1,000	\$ 1,000
Total	\$ 157,448	\$ 162,019	\$ 167,618

Items of Note:

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

Step increases of department personnel during period.

**CITY OF WILLOWS
PROPOSED BUDGET**

PG 2-20

**FY 2018-19 ADOPTED
FY 2019-20 PROJECTED**

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	\$ 161,019	\$ 166,618
CERTIFIED ACCESS	\$ 1,000	\$ 1,000
	\$ 162,019	\$ 167,618

**ACCT: 90
DEPT. BUILDING**

ACT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.090 SALARIES	51997	51996	54600	55968	54600		55968	
301.4006.090 PERS	22534	22941	25940	29202	25940		29202	
301.4007.090 HEALTH INSURANCE	21781	22449	22001	22575	22001		22575	
301.4008.090 FICA	3584	4374	4573	4678	4573		4678	
301.4009.090 WORKERS COMPENSATION	3802	3789	2811	2952	2811		2952	
301.4014.090 LIFE INSURANCE	124	63	63	63	63		63	
301.4020.090 OFFICE EXPENSE	150	200	400	400	400		400	
301.4021.090 POSTAGE EXPENSE	25	50	50	50	50		50	
301.4030.090 SPECIAL DEPARTMENTAL	1400	1000	1000	1000	1000		1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000		1000		1000
301.4040.090 SMALL TOOLS	0	100	0	0	0		0	
301.4120.090 PROFESSIONAL SERVICES	40000	46000	46000	46000	46000		46000	
301.4140.090 INSURANCE	2921	2786	2981	3130	2981		3130	
301.4150.090 TRAINING & TRAVEL	100	500	500	500	500		500	
301.4160.090 DUES & MEMBERSHIPS	85	200	100	100	100		100	
TOTAL	148503	157448	162019	167618	161019	1000	166618	1000

PERSONNEL:

Community Development Technician

1.0

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
4120 PROFESSIONAL SERVICES	46000	46000
CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES		
4160 DUES & MEMBERSHIPS	100	100
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.		
OFFICIALS, SAC. VALLEY, MISC.		

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-POLICE

PG. 2-21

	2017-18	2018-19	2019-20
General Fund	\$ 1,475,951	\$ 1,468,733	\$ 1,536,125
SLESF	\$ 131,000	\$ 130,000	\$ 130,000
Total	\$ 1,606,950	\$ 1,598,733	\$ 1,666,125

Items of Note

Wind-down costs associated with the WPD occurred in 2017-18 and will not be repeated in 2018-19 and forward.

Sheriff's contract will adjust 2.5% per year

Department's share of increasing PERS unfunded liability is included. This pertains to the employment period with WPD and not part of the Sheriff's contract.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG 2-22

SOURCE OF FUNDS:

	2018/19	2019/20	
GENERAL	1,468,733	1,536,125	
SLESF	130,000	130,000	ACC. 100 DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED FY 2017/18 EXPENDITURES	FY 2017/18 BUDGET	ADOPTED FY 2018/19 BUDGET	PROJECTED FY 2019/20 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.100 SALARIES	43,932	30,000						
301.4002.100 OVERTIME	2,881	-						
301.4004.100 PART-TIME/RESERVES	38	-						
301.4005.100 HOLIDAY PAY	10,162	-						
301.4006.100 PERS	205,616	193,038	223,183	256,186	223,183		256,186	
301.4007.100 HEALTH INSURANCE	23,080	7,500						
301.4008.100 FICA	9,062	459						
301.4009.100 WORKERS COMPENSATION	28,954	28,954						
301.4013.100 UNEMPLOYMENT	22,365	-						
301.4020.100 OFFICE EXPENSE	125	-						
301.4030.100 SPECIAL DEPARTMENTAL	180	-						
301.4071.100 TELEPHONE	-	250						
301.4115.100 EQUIP. MAINT.	23,342	4,750						
301.4130.100 CONTRACTUAL SERVICES	1,128,718	1,211,000	1,245,550	1,279,939	1,245,550		1,279,939	
376.4130.100 CONTRACTUAL SERVICES	140,000	131,000	130,000	130,000		130,000		130,000
TOTAL	1,638,455	1,606,951	1,598,733	1,666,125	1,468,733	130,000	1,536,125	130,000

PERSONNEL:

Law Enforcement Provided by Contract Service

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-ENGINEERING

PG. 2-23

	2017-18	2018-19	2019-20
General	\$ 10,000	\$ 10,000	\$ 10,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000	\$ 2,000
Total	\$ 12,000	\$ 12,000	\$ 12,000

Items of Note:

No significant changes.

**CITY OF WILLOWS
ADOPTED BUDGET
PROPOSED BUDGET**

PG 2-24

SOURCE OF FUNDS:

**FY 2018-19 ADOPTED
FY 2019-20 PROJECTED**

	<u>2018/19</u>	<u>2019/20</u>
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	12000	12000

**ACC. 110
DEPT. ENGINEERING**

ACCT.# DESCRIPTION	ESTIMATED FY 2017/18 EXPENDITURES	FY 2017/18 BUDGET	ADOPTED FY 2018/19 BUDGET	PROJECTED FY 2019/20 BUDGET	2018/19	2018/19	2019/20	2019/20
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	6000	10000	10000	10000	10000		10000	
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000		2000		2000
TOTAL	6000	12000	12000	12000	10000	2000	10000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2018/2019 FY 2019/2020

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

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-LIBRARY

PG. 2-25

	2017-18	2018-19	2019-20
General Fund	\$ 194,231	\$ 191,741	\$ 200,631
County Library	\$ 54,003	\$ 54,003	\$ 54,003
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
<hr/>			
Total	\$ 304,992	\$ 302,502	\$ 311,392

Items of Note

Department's share of increased PERS unfunded liability included.

Staff wage adjustments included.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG 2-26

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	191741	200631
COUNTY LIBRARY	54003	54003
CSLA	4525	4525
LOST/DAMAGE TRST	2233	2233
LITERACY PASSTHROUGI	50000	50000
	302502	311392

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED FY 2017/18 EXPENDITURES	FY 2017/18 BUDGET	ADOPTED FY 2018/19 BUDGET	PROJECTED FY 2019/20 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.120 SALARIES	2969	2969	3556	6274	3556		6274	
338.4001.120 SALARIES	27844	27877	29812	29812		29812		29812
301.4004.120 PART TIME SALARIES	41000	44000	44000	44000	44000		44000	
338.4004.120 PART TIME SALARIES	7861	7861	9257	9257		9257		9257
301.4006.120 PERS	9272	9521	11147	14666	11147		14666	
338.4006.120 PERS	1793	1793	1883	1883		1883		1883
301.4007.120 HEALTH INSURANCE	5035	4882	3641	3860	3641		3860	
338.4007.120 HEALTH INSURANCE	4915	4915	4915	4915		4915		4915
301.4008.120 FICA	3842	4208	4549	4757	4549		4757	
338.4008.120 FICA	2561	2561	2689	2689		2689		2689
301.4009.120 WORKERS COMPENSATION	13585	13328	4525	4751	4525		4751	
301.4014.120 LIFE INSURANCE	62	63	63	63	63		63	
301.4020.120 OFFICE EXPENSE	2000	2500	2500	2500	2500		2500	
301.4021.120 POSTAGE	250	350	350	350	350		350	
301.4030.120 SPECIAL DEPARTMENT	250	1000	1000	1000	1000		1000	
352.4030.120 CSLA SPECIAL DEPT.	9000	4525	4525	4525		4525		4525
359.4030.120 SPECIAL DEPARTMENT-LITERACY	31486	50000	50000	50000		50000		50000
301.4071.120 TELEPHONE	1600	2500	2500	2500	2500		2500	
301.4080.120 P.G. & E.	12000	11000	11000	11000	11000		11000	
301.4115.120 EQUIPMENT MAINTENANCE	500	1400	1400	1400	1400		1400	
301.4130.120 CONTRACTUAL SERVICES	79054	79000	84000	86000	84000		86000	
301.4140.120 INSURANCE	13980	13335	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	1500	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	280039	301443	302502	311392	191741	110761	200631	110761

LIBRARIAN	Contract
LIBRARY TECHNICIAN	1
PART-TIME LIBRARY CLERKS	4800

annual personnel hours

FY 2018/2019 FY 2019/2020

4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	53257	53257
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	84000	86000

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

PG. 2-28

	2017-18	2018-19	2019-20
Bayliss-County Funding	\$ 7,297	\$ 7,297	\$ 7,297
EC-County Funding	\$ 10,216	\$ 10,216	\$ 10,216

Items of Note

Increase in funding, particularly for Bayliss, has been requested from Glenn County. Employment and utility costs are such that existing funding cannot maintain the open hours.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG 2-29

SOURCE OF FUNDS:

	2018/19	2019/20
COUNTY LIBRARY	7297	7297

ACC. 121
DEPT. BAYLISS LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	FY 2017/18	ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/18	BUDGET	FY 2018/19	FY 2019/20	FUND	FUND	FUND	FUND
	EXPENDITURES		BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
338.4004.121 PART TIME SALARIES	4418	4192	5113	5113	0	5113	0	5113
338.4008.121 FICA	338	321	353	353	0	353	0	353
338.4009.121 WORKERS COMPENSATION	111	111	145	145	0	145	0	145
338.4030.121 SPECIAL DEPARTMENT	0	16	0	0	0	0	0	0
338.4071.121 TELEPHONE	450	500	500	500	0	500	0	500
338.4080.121 P.G. & E.	2100	2157	1186	1186	0	1186	0	1186
TOTAL	7417	7297	7297	7297	0	7297	0	7297

PERSONNEL:

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

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-30

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

ACC. 122
 DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 2018/19 2019/20
 10216 10216

ACCT.# DESCRIPTION	ESTIMATED FY 2017/18 EXPENDITURES	FY 2017/18 BUDGET	ADOPTED FY 2018/19 BUDGET	PROJECTED FY 2019/20 BUDGET	2018/19	2018/19	2019/20	2019/20
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	4697	4905	4905	5000	0	4905	0	5000
338.4008.122 FICA	359	375	375	383	0	375	0	383
338.4009.122 WORKERS COMPENSATION	111	111	145	145	0	145	0	145
338.4030.122 SPECIAL DEPARTMENT	250	2185	2691	2588	0	2691	0	2588
338.4071.122 TELEPHONE	700	1440	900	900	0	900	0	900
338.4135.122 RENT	1200	1200	1200	1200	0	1200	0	1200
TOTAL	7317	10216	10216	10216	0	10216	0	10216

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-RECREATION

PG 2-31

	2017-18	2018-19	2019-20
General Fund	\$ 127,097	\$ 109,833	\$ 114,140
Jump Start	\$ 6,484	\$ 8,297	\$ 8,297
Recreation Reimbursable	\$ 22,383	\$ 21,157	\$ 21,719
Recreation Cultural	\$ 1,000	\$ -	\$ -
<hr/>			
Total	\$ 156,964	\$ 139,287	\$ 144,156

Items of Note

Recreation Director's position will transition to Recreation Coordinator.

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

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG. 2-32

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	\$ 109,833	\$ 114,140
JUMP START	\$ 8,297	\$ 8,297
REC REIMB	\$ 21,157	\$ 21,719
TOTAL	\$ 139,287	\$ 144,156

ACC. 130
DEPT. RECREATION

ACCT.# DESCRIPTION	ESTIMATED FY 2017/18 EXPENDITURES	FY 2017/18 BUDGET	ADOPTED FY 2018/19 BUDGET	PROJECTED FY 2019/20 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.130 SALARY	65178	65178	47880	48696	47880		48696	
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480	5480		5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	4800		4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	10000	11600	11600	12000		11600		12000
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	500	500	0	0		0		0
301.4006.130 PERS	22460	23031	20975	23693	20975		23693	
301.4007.130 HEALTH INSURANCE	8034	8648	22011	22575	22011		22575	
239.4008.130 FICA-JUMP START	420	420	420	420		420		420
301.4008.130 FICA	5294	5353	4581	4643	4581		4643	
322.4008.130 FICA - REC. REIMB.	765	887	887	887		887		887
323.4008.130 FICA - REC. CULTURAL	38	38	0	0		0		0
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547	547		547		547
301.4009.130 WORKERS COMPENSATION	4507	4491	2980	3030	2980		3030	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720	882		720		882
301.4014.130 LIFE INSURANCE	63	63	63	63	63		63	
322.4021.130 POSTAGE - REC. REIMB.	25	200	200	200		200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850	1850		1850		1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	6500	7500	7500	7500		7500		7500
301.4071.130 TELEPHONE	1000	700	1000	1000	1000		1000	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	2400		2400	
322.4120.130 PROFESSIONAL SERVICES	335	100	250	250		250		250
301.4140.130 INSURANCE	2554	2437	2773	2870	2773		2870	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	200		200	
301.4160.130 DUES & MEMBERSHIPS	170	175	170	170	170		170	
TOTAL	143640	147318	139287	144156	109833	29454	114140	30016

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

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

EXPLANATION OF ACCOUNTS

FY 2018/2019 FY 2019/2020

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11600	12000
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC. SOFTWARE MAINTENANCE	7500	7500

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-SWIMMING POOL

PG. 2-34

	2017-18	2018-19	2019-20
General Fund	\$ 34,789	\$ 37,101	\$ 38,299
Total	\$ 34,789	\$ 37,101	\$ 38,299

Items of Note

\$3K in equipment and bulidng maintenance has been added to attempt to completed deferred maintenance items.

**CITY OF WILLOWS
PROPOSED BUDGET**

PG. 2-35

**FY 2018-19 ADOPTED
FY 2019-20 PROJECTED**

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	37101	38299

**ACC. 135
DEPT. SWIM POOL**

ACCT.# DESCRIPTION	ESTIMATED	FY 2017/18	ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/18	BUDGET	FY 2018/19	FY 2019/20	FUND	FUND	FUND	FUND
	EXPENDITURES		BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	12500	16336	15500	16000	15500		16000	
301.4008.135 FICA	956	1250	1186	1224	1186		1224	
301.4009.135 WORKERS COMPENSATION	1096	1097	542	1147	542		1147	
301.4020.135 OFFICE EXPENSE	50	200	200	200	200		200	
301.4030.135 SPECIAL DEPARTMENTAL	3000	3600	3600	3600	3600		3600	
301.4050.135 CLOTHING	75	120	120	120	120		120	
301.4060.135 ADVERTISING	720	375	375	375	375		375	
301.4071.135 TELEPHONE	250	200	250	250	250		250	
301.4080.135 P.G.& E.	5000	4700	4700	4700	4700		4700	
301.4081.135 WATER EXPENSE	3500	3500	3500	3500	3500		3500	
301.4100.135 BUILDING MAINTENANCE	780	400	2500	2500	2500		2500	
301.4115.135 EQUIPMENT MAINT.	1000	1000	2500	2500	2500		2500	
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	100		100	
301.4140.135 INSURANCE	1008	961	1079	1133	1079		1133	
301.4150.135 TRAVEL AND TRAINING	650	650	650	650	650		650	
301.5132.135 FIRST AID	0	300	300	300	300		300	
TOTAL	30685	34789	37101	38299	37101	0	38299	0

EXPLANATION OF ACCOUNTS

PG 2-36

	FY 2018/2019	FY 2019/2020
4004 TEMPORARY LABOR CITY POOL	15500	16000
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.	2500	2500
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
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-PARKS/PUBLIC WORKS OPS

PG 2-37

	2017-18	2018-19	2019-20
General Fund	\$ 368,583	\$ 363,514	\$ 379,627
Gas Tax	\$ 31,329	\$ 31,329	\$ 31,329
<hr/>			
Total	\$ 399,912	\$ 394,843	\$ 410,956

Items of Note

Negotiated wage adjustments included in budget assumptions

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

Department benefitted from reduction in workers comp. decrease and reallocation of costs.

CITY OF WILLOWS

PG 2-38

PROPOSED BUDGET

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	363514	379627
GAS TAX	31329	31329
TOTAL	394843	410956

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

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.138 SALARIES	148410	149699	155954	160799	155954		160799	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	2000	4000	4000	4000	4000		4000	
301.4004.138 PART TIME SALARIES	16489	24255	24255	25255	24255		25255	
301.4006.138 PERS	57681	58992	66455	74720	66455		74720	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	46824	51576	44725	45853	44725		45853	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	11870	13512	14065	14512	14065		14512	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	18701	18660	5671	6099	5671		6099	
316.4009.138 WORKERS COMPENSATION	2899	2892	2892	2892		2892		2892
301.4014.138 LIFE INSURANCE	185	189	189	189	189		189	
301.4020.138 OFFICE EXPENSE	800	800	800	800	800		800	
301.4030.138 SPECIAL DEPARTMENT	0	0	1000	1000	1000		1000	
301.4040.138 SMALL TOOLS	650	1000	1000	1000	1000		1000	
301.4050.138 CLOTHING	1000	2500	2500	2500	2500		2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1850	2000	2000	2000	2000		2000	
301.4090.138 RENT-EQUIPMENT	50	1000	1000	1000	1000		1000	
301.4111.138 VEHICLE MAINTENANCE	6500	12000	12000	12000	12000		12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	1500	2500	2500	2500	2500		2500	
301.4113.138 FUEL	8000	11000	11000	11000	11000		11000	
301.4115.138 EQUIPMENT MAINTENANCE	3250	4000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	1700	2000	2000	2000	2000		2000	
301.4134.138 TREE MAINTENANCE	1200	3500	3500	3500	3500		3500	
301.4150.138 TRAVEL & TRAINING	770	1000	500	500	500		500	
301.4160.138 DUES AND MEMBERSHIPS	599	600	600	600	600		600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	700	1300	1300	1300	1300		1300	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	364465	399912	394843	410956	363514	31329	379627	31329

PERSONNEL:

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

EXPLANATION OF SELECTED ACCOUNTS

FY 2018/2019 FY 2019/2020

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	500	500
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING		

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-PARKS

PG 2-40

	2017-18		2018-19		2019-20
General Fund	\$ 38,450	\$	40,748	\$	41,171
<hr/>					
Total	\$ 38,450	\$	40,748	\$	41,171

Items of Note

No major changes to this Department.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG 2-41

SOURCE OF FUNDS:

ACCT: 140
DEPT: PARK MAINT.

	2018/19	2019/20
GENERAL	\$ 38,950	\$ 38,834

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	8500	7500	8000	8000	8000		7500	
301.4071.140 TELEPHONE	250	175	200	200	175		175	
301.4080.140 P.G.& E.	13300	13300	13300	13300	13300		13300	
301.4081.140 WATER	7300	8000	8000	8000	8000		8000	
301.4100.140 BUILDING MAINTENANCE	133	1000	2000	2000	1000		1000	
301.4120.140 PROFESSIONAL SERVICES	228	500	500	500	500		500	
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288	
301.4140.140 INSURANCE	8058	7687	8460	8883	7687		8071	
TOTAL		38057	38450	40748	38950	0	38834	0

EXPLANATION OF ACCOUNTS

	FY 2018/2019	FY 2019/2020
4030 SPECIAL DEPARTMENT EXPENSE	8000	8000
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	2000	2000
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
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-42

	2017-18	2018-19	2019-20
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

PG 2-43

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	9000	9000

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/2018	FY 2017/2018	FY 2018/2019	FY 2019/2020	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4030.145 SPECIAL DEPARTMENTAL	33	1000	1000	1000	1000		1000	
301.4080.145 P.G.& E.	1800	2000	2000	2000	2000		2000	
301.4081.145 WATER	4500	6000	6000	6000	6000		6000	
TOTAL	6333	9000	9000	9000	9000	0	9000	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE

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

FY 2018/2019 FY 2019/2020

1000	1000
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CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG 2-44

	2017-18	2018-19	2019-20
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**

PG 2-45

**FY 2018-19 ADOPTED
FY 2019-20 PROJECTED**

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4081.146 WATER	1700	1500	1500	1500	1500		1500	
301.4100.146 BUILDING MAINTENANCE	100	1000	1000	1000	1000		1000	
TOTAL	1800	2500	2500	2500	2500	0	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

FY 2018/2019 FY 2019/2020
1000 1000

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-FIRE DEPARTMENT

PG 2-46

	2017-18	2018-19	2019-20
General Fund	\$ 756,439	\$ 783,435	\$ 819,018
Total	\$ 756,439	\$ 783,435	\$ 819,018

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 2018-19 ADOPTED
FY 2019-20 PROJECTED

	2018/19	2019/20
GENERAL	\$ 783,435	\$ 819,018

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4001.150 SALARIES	299,071	308,145	312,771	321,358	312,771		321,358	
301.4002.150 OVERTIME	17,000	17,000	20,000	20,000	20,000		20,000	
301.4004.150 TEMP WAGES	8,085	5,000	5,000	5,000	5,000		5,000	
301.4005.150 HOLIDAY PAY	7,463	7,669	7,705	8,102	7,705		8,102	
301.4006.150 PERS	142,288	149,979	167,539	187,897	167,539		187,897	
301.4007.150 HEALTH INSURANCE	96,862	96,862	91,438	96,991	91,438		96,991	
301.4008.150 FICA	27,675	28,043	27,634	28,322	27,634		28,322	
301.4009.150 WORKERS COMPENSATION	20,583	20,533	19,122	19,122	19,122		19,122	
301.4010.150 CALL BACK	3,000	10,000	10,000	10,000	10,000		10,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	315		315	
301.4020.150 OFFICE EXPENSE	1,250	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	6,300	4,500	4,500	4,500	4,500		4,500	
301.4040.150 SMALL TOOLS	5,307	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	2,580	3,500	3,500	3,500	3,500		3,500	
301.4071.150 TELEPHONE	6,000	4,000	6,650	6,650	6,650		6,650	
301.4080.150 PG&E	17,000	17,000	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.	10,000	1,300	10,000	10,000	10,000		10,000	
301.4110.150 VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	2,400		2,400	
301.4111.150 VEHICLE MAINT.	10,600	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	6,000	6,500	6,500	6,500	6,500		6,500	
301.4115.150 EQUIP. MAINT.	15,000	9,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	50	300	300	300	300		300	
301.4130.150 CONTRACTUAL SERVICES	4,000	15,250	10,000	10,000	10,000		10,000	
301.4140.150 INSURANCE	24,297	20,593	25,511	25,511	25,511		25,511	
301.4150.150 TRAVEL & TRAINING	4,000	4,500	2,500	2,500	2,500		2,500	
301.4160.150 DUES & MEMBERSHIPS	1,100	1,100	1,100	1,100	1,100		1,100	
301.5306.150 VOLUNTEER PERS	-	4,500	4,500	4,500	4,500		4,500	
TOTAL	739,870	756,439	783,435	819,018	783,435	0	819,018	0

PERSONNEL:

CHIEF	1
ENGINEER/FIREFIGHTERS	3
CODE ENFORCEMENT OFFICER	1

EXPLANATION OF ACCOUNTS**FY 2018/2019 FY 2019/2020**

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
 2018-19 ADOPTED BUDGET
 2019-20 PROJECTED BUDGET
 SUMMARY-STREET AND L&L DISTRICTS

PG 2-49

	2017-18	2018-19	2019-20
General Fund	\$ 48,348	\$ 49,867	\$ 51,010
Gas Tax	\$ 84,651	\$ 80,651	\$ 80,651
L&L-Zone A	\$ 7,151	\$ 7,151	\$ 7,151
L&L-Zone B	\$ 4,161	\$ 4,161	\$ 4,161
Total	\$ 144,311	\$ 141,830	\$ 142,973

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 2018-19 ADOPTED
FY 2019-20 PROJECTED

PG 2-50

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	49,867	51,010
GT 2106	33,000	33,000
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
	141,830	142,973

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 FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	1,000	6,000	6,000	6,000	6,000		6,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	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	1,500	1,300	1,500	1,500	1,500		1,500	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	9,800	11,000	11,000	11,000	11,000		11,000	
301.4081.160 WATER EXPENSE	1,650	1,500	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	3,000	7,000	3,000	3,000		3,000		3,000
315.4082.160 STREET LIGHTING	23,929	23,929	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	600	1,000	1,000	1,000	1,000		1,000	
301.4120.160 PROFESSIONAL SERVICES	600	2,000	2,000	2,000	2,000		2,000	
301.4140.160 INSURANCE	21,778	21,548	22,867	24,010	22,867		24,010	
314.5431.160 GAS TAX-STREET MAINTENANCE	20,000	30,000	30,000	30,000		30,000		30,000
301.5439.160 ALLEY MAINTENANCE	400	4,000	4,000	4,000	4,000		4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	500	2,500	2,500	2,500		2,500		2,500
TOTAL	117,291	144,311	141,830	142,973	49,867	91,963	51,010	91,963

	FY 2018/2019	FY 2019/2020
4082 STREET LIGHTING	49,001	49,001
GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS		
4100 BUILDING MAINT CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING	1,000	1,000
4120 PROF. SERVICES ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION	2,000	2,000
5431 STREET MAINTENANCE MATERIALS AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE	30,000	30,000

CITY OF WILLOWS
2018-19 ADOPTED BUDGET
2019-20 PROJECTED BUDGET
SUMMARY-STORM DRAINS

PG 2-51

	2017-18	2018-19	2019-20
General Fund	\$ 7,801	\$ 8,002	\$ 8,112
Total	\$ 7,801	\$ 8,002	\$ 8,112

Items of Note:

No significant changes.

**CITY OF WILLOWS
PROPOSED BUDGET**

PG 2-52

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

	<u>2018/19</u>	<u>2019/20</u>	ACC. 170
GENERAL	8,002	8,112	DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/2018	FY 2017/2018	FY 2018/2019	FY 2019/2020	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4030.170 SPECIAL DEPARTMENTAL	2,000	3,000	3,000	3,000	3,000		3,000	
301.4080.170 PG&E	1,000	1,000	1,000	1,000	1,000		1,000	
301.4115.170 EQUIPMENT MAINTENANCE	150	800	800	800	800		800	
301.4120.170 PROFESSIONAL SERVICES	-	1,000	1,000	1,000	1,000		1,000	
301.4140.170 INSURANCE	2,097	2,001	2,202	2,312	2,202		2,312	
TOTAL	5,247	7,801	8,002	8,112	8,002	0	8,112	0

	<u>FY 2018/2019</u> <u>FY 2019/2020</u>	
4030 SPECIAL DEPARTMENTAL	3,000	3,000
DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES		
MINOR CONCRETE		
 4120 PROFESSIONAL SERVICES	 1,000	 1,000
CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING,		
CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION		

**SPECIAL
PROJECTS
SECTION 3**

**CITY OF WILLOWS
PROPOSED BUDGET**

PG. 3-1

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

	2018/19	2019/20
347 HOME Program Income	2000	2000
346 Program Income	1000	1000
	<hr/> 3000	<hr/> 3000

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

ACCT.# DESCRIPTION	ESTIMATED	FY 2017/2018	ADOPTED	PROJECTED	2018/19	2018/19	2019/20	2019/20
	FY 2017/2018	FY 2017/2018	FY 2018/2019	FY 2019/2020	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
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

	2018/19	2019/20
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

PG 4-1

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:

	2018/19	2019/20
GENERAL	90000	90000

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
301.7168.400	Public Works Equipment	0	30000	30000	30000	30000		30000	
301.7234.400	Computer/Office Equipment	25387	10000	10000	10000	10000		10000	
301.7241.400	Fire-Equipment Replacement	43474	50000	50000	50000	50000		50000	
301.7241.400	Fire-Ambulance District Study Participation	0	10000	0	0	0		0	
Total Furniture, Fixtures and Equipment		68861	100000	90000	90000	90000		90000	

	2018/19	2019/20
Public Works Equipment- \$30,000 placeholder for capital equipment replacement funding	\$ 30,000	\$ 30,000
Fire Equipment- Fire Chief will determine whether to proceed with lease/purchase of the next in line apparatus or purchase SCBA's.	\$ 50,000	\$ 50,000

CITY OF WILLOWS
PROPOSED BUDGET

PG 4-2

FY 2018-19 ADOPTED
FY 2019-20 PROJECTED

SOURCE OF FUNDS:	2018/19	2019/20
RSTP	50,000	50,000
Gas Tax 2103	50,000	50,000
SB 1	102,742	100,000
TOTAL	202,742	200,000

ACC: 400
CAPITAL OUTLAY

	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT GENERAL	2018/19 FUND SUPPORT OTHER	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER
306.7256.400 SB 1 Sycamore Street Reconstruction	0	0	102,742	100,000		102742		100000
310.7256.400 Street Reconstruction and Resurface	0	0	50,000	50,000		50,000		50000
372.7256.400 Street Reconstruction and Resurface	0	0	50,000	50,000		50,000		50000
Total Infrastructure	0	0	202,742	200,000		202,742		200000

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
2018-2019 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-1

2018-19
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1200000	1651960		1776119		1075841
Sewer Construction	435000	19000		200000		254000
Total	1635000	1670960	0	1976119	0	1329841

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1423610	Sewer Service-Residential	1230000
Capital Expenditures	200000	Commercial	260000
Loan Repayments	352509	NE Willows CSD	146960
Total Expenditure	<u>1976119</u>		
		Total Service Fees	1636960
		Interest	<u>15000</u>
		Total Sewer Service Revenue	<u>1651960</u>
		Sewer Connection	15000
		Interest	<u>4000</u>
		Total Sewer Connection Revenue	<u>19000</u>

2019-20
ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1075841	1651960		1785789		942012
Sewer Construction	254000	18500		200000	0	72500
Total	1329841	1670460	0	1985789	0	1014512

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1433900	Sewer Service-Residential	1230000
Capital Expenditures	200000	Commercial	260000
Loan Repayments	351889	NE Willows CSD	146960
Total Expenditure	<u>1985789</u>		
		Total Service Fees	1636960
		Interest	<u>15000</u>
		Total Sewer Service Revenue	<u>1651960</u>
		Sewer Connection	15000
		Interest	<u>3500</u>
		Total Sewer Connection Revenue	<u>18500</u>

CITY OF WILLOWS
2018/19 BUDGET
SEWER MAINTENANCE-PERSONNEL

PG 5-2

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT SEWER	2019/20 FUND SUPPORT SEWER
318.4001.180 SALARIES	184802	184222	189202	197529	189202	197529
318.4002.180 OVERTIME	15587	16000	16000	16000	16000	16000
318.4006.180 PERS	66100	68552	76573	86220	76573	86220
318.4007.180 HEALTH INSURANCE	85468	86107	74589	76500	74589	76500
318.4008.180 FICA	14546	15589	15698	16335	15698	16335
318.4009.180 WORKERS COMPENSATION	18701	18660	10981	11530	10981	11530
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180 LIFE INSURANCE	242	252	252	252	252	252
TOTAL SALARIES AND BENEFITS	385446	389782	383695	404766	383695	404766

PERSONNEL:

SUPERVISOR	1
MAINTENANCE II	2
MAINTENANCE I	1

CITY OF WILLOWS
2018/19 BUDGET
SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED FY 2017/2018 EXPENDITURES	FY 2017/2018 BUDGET	ADOPTED FY 2018/2019 BUDGET	PROJECTED FY 2019/2020 BUDGET	2018/19 FUND SUPPORT SEWER	2019/20 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	100	600	600	600	600	600
318.4050.180 UNIFORM EXPENSE	2,800	2,800	2,800	2,800	2,800	2,800
318.4071.180 TELEPHONE	600	950	950	950	950	950
318.4080.180 PG&E	190,000	160,000	170,000	170,000	170,000	170,000
318.4100.180 BUILDING MAINT.	250	2,500	2,500	2,500	2,500	2,500
318.4111.180 VEHICLE MAINT.	4,500	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	11,000	14,000	14,000	14,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	109,000	121,000	21,000	21,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	20,000	70,000	45,000	20,000	45,000	20,000
318.4130.180 CONTRACTUAL SERVICES	630,000	610,000	641,000	654,000	641,000	654,000
318.4140.180 INSURANCE	24,890	24,381	24,381	25,600	24,381	25,600
318.4150.180 TRAVEL & MEETINGS	-	300	300	300	300	300
318.4160.180 DUES AND MEMBERSHIPS	1,200	2,000	2,000	2,000	2,000	2,000
318.4170.180 TRAINING	150	300	300	300	300	300
318.5132.180 FIRST AID AND SAFETY	-	250	250	250	250	250
318.5631.180 DISCHARGE PERMIT	7,837	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	1,084,161	1,123,915	1,039,915	1,029,134	1,039,915	1,029,134

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	45,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES RATE STUDY	
4130 CONTRACTUAL SERVICES	641,000
SEVERN TRENT CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
2018/19 BUDGET
SEWER MAINTENANCE
CAPITAL OUTLAY

PG 5-4

DESCRIPTION		ADOPTED 2018/19 BUDGET	PROJECTION 2019/20 BUDGET
321.7210.400	Sewer Line Replacement/Sewer Capital Projects	200,000	200,000
318.2522/5950.180	SEWER LOAN REPAYMENT-2007 Renovation	352,509	351,889
TOTAL CAPITAL AND DEBT SERVICE		552,509	551,889

CITY OF WILLOWS
2018/19 BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-5

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2018-19			
7000	7000	7692	6308
2019-20			
6308	7000	7692	5616

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	2000	Commercial Water Service	7000
PG & E	2300		
Maintenance	1500		
Professional Svc.	1000		
Insurance	92		
State Fees	800		
Total	7692		

NOTE: The City is in process of transferring the water system to California Water Service Co. Legislation to perform this task without going to a public vote is currently in the California Legislature. If it becomes law, it will be handled administratively. Otherwise, a public vote will need to take place.

**CARRYOVER
ACTIVITY**

SECTION 6

**CITY OF WILLOWS
2018-2019 ADOPTED BUDGET
CARRYOVER PROJECTS**

PG 6-1

Project	Fund Source	Fund Number	Original Budget	Expended	Carryover
Public Works Capital-Mower	General	301	\$ 30,000	\$ -	\$ 30,000
EDA Grant-South Willows Infrastructure Improvements	EDA	329	\$ 2,500,000	\$ 125,000	\$ 2,375,000
Storm Drain Impact-South Willows Infrastructure	Impact Fee	360	\$ 291,000	\$ -	\$ 291,000
Sycmore Street Reconstruction	STIP	308	\$ 624,000	\$ 100,000	\$ 524,000
	SB1	306	\$ 37,668		\$ 37,668
	RSTP	310	\$ 184,420		\$ 184,420
	Sewer	318	\$ 20,000		\$ 20,000