



## **City of Willows**

### **Cost Allocation Plan for Use Fiscal Year 2021-22**

- **Based on Fiscal Year 2019-20 Actual Expenditures**
- **Full Cost Iteration**

**July 19, 2021**

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## PURPOSE

A Cost Allocation Plan (Plan) is an analytical tool through which an organization can apportion administrative (indirect) services costs to its individual (direct services) departments or cost centers. Allocated costs for city governments are typically termed “city-wide overhead.” Most overhead/indirect service costs are those expenditures that provide support services or oversight assistance, such as legislative, managerial, financial, administrative, legal, personnel, technology, asset use, and risk management activities. The following is a brief description of the process used for allocating costs through this analysis:

1. **Organizational Analysis:** identifies entire departments or functions within departments citywide that provide administrative/indirect services, broadly or specifically, to departments outside their own. In addition to evaluating published data sources, NBS conferred with City staff on multiple occasions to identify and consider allocable overhead and indirect services across all City departments.
2. **Expenditure Analysis:** review of line-item expenditures for each indirect service department determines the inclusion/exclusion of specific expenditures. For example, NBS ensures that resulting costs allocated exclude large one-time expenditures for capital outlay, transfers between funds, debt service, or certain contract services.
3. **Allocation Factor Assignment:** An allocation factor is a data set used as the basis for distributing indirect service costs to departments receiving support or benefit from the cost pool. Allocation factors can include general data sets, such as employee count or budgeted expenditures in each department or estimates of how each employee/department spends time supporting other departments and programs. Ultimately, the allocation factor should represent the actual or estimated workload of the function allocated or a reasonable and generally accepted means of apportioning benefit for the function allocated.
4. **Cost Allocation Exercise:** Each indirect service cost pool is distributed across benefitting departments following the distribution inherent in the selected allocation factor for each pool. This results in a total share of overhead/indirect service costs for each department.
5. **Derivation of Outcomes:** Various outcomes are generated based on the total estimated annual share of indirect service costs identified for each benefitting department.

### Data Sources

NBS used the following data sources to support the development of this Cost Allocation Plan for the City of Willows:

- ) Actual expenditures for FY 2019-20.
- ) Various correspondences with City staff to support the nature and purposes of line-item expenditures, and allocation factor data.

The City’s actual expenditure information is the most significant source of information affecting the Cost Allocation Plan’s results. Note that consultants did not conduct separate efforts to audit or validate the City’s financial management or support services practices, nor was cost information adjusted to reflect different levels of service or

any specific, targeted performance benchmarks. This study accepts the City's expenditure reports and staff's input as the most appropriate and reasonable basis for development of the Plan.

### **Versions of the Cost Allocation Plan**

The City requested development of a professionally prepared Cost Allocation Plan. The goal of this effort was to define the total cost of applicable administrative or "indirect services" overhead costs to various departments, revenue funds, and grant funded programs.

NBS provides two types of cost allocation plan analyses that are either more or less restrictive in the application of guidelines set forth in *Title 2, Code of Federal Regulations, Part 200*, (formerly known as OMB A-87), depending on whether the primary intended use of the Plan is for internal budgeting purposes, or specifically for reimbursement of costs from State and Federal grants:

#### *Full Cost Allocation Plan*

Exhibit A to this report presents a version of the Cost Allocation Plan, which allocates all reasonably identifiable administrative overhead costs to receivers of these services within the organization. All costs, whether acceptable for federal reimbursement purposes or not, are considered in the results of this Plan. Cities typically apply this version of the plan as the internal budgeting tool for establishing overhead support costs at the department/fund level.

#### *Title 2 Code of Federal Regulations (CFR) Part 200 Compliant Cost Allocation Plan*

A Title 2 CFR Part 200 compliant version of the Cost Allocation Plan complies with the stipulations of Title 2 CFR, Part 200 regarding specific types of allowable and unallowable costs that may be included in overhead cost allocations. Because the primary goal of this Plan is to obtain reimbursement of overhead costs associated with State and Federal grants, NBS includes only costs allowed by Title 2 CFR Part 200 as allocable for these purposes in the results of this Plan. This version of the Plan was not provided under the scope of this project.

Both versions of cost allocation plans prepared by NBS follow the guidelines set forth in *Title 2, Code of Federal Regulations, Part 200*, as well as Generally Accepted Accounting Principles (GAAP). The difference between the two versions lies in the degree to which costs were excluded in the resulting overhead calculations.

## SUPPORT SERVICE DEPARTMENT NARRATIVES

This Cost Allocation Plan identifies 6 central service and administrative support units, with total costs of \$568,829, as shown in the table, below.

Allocable Budget Unit		Total Allocable Expense
301-10	City Council	\$22,962
301-20	City Attorney	45,202
301-30	City Manager	44,977
301-50	Finance	261,753
301-70	General Office	161,664
301-80	Civic Center	32,271
<b>Total</b>		<b>\$568,829</b>

The following provides a brief description of each central service and administrative support unit:

### **City Council (301-10)**

The City Council is the governing body of the Willows Municipal Government. The City Council meets annually to discuss goals for the coming year. These goals become the policy direction for City staff, who create work plans and budgets to implement this direction. The Willows City Council is composed of five council members elected to staggered four-year terms. The City Council works to improve existing services and develop policies to meet the expected as well as the anticipated needs of the community.

### **City Attorney (301-20)**

The City Attorney is the chief legal officer of the City under the direction and control of the City Council. Among other things, the City attorney prepares or revises ordinances, is responsible for all litigation; makes recommendations for ordinances, resolutions or other documents or procedures affecting the legal position of the City; provides legal opinions; attends all meetings of the City Council, and other boards and commissions as necessary; reviews all contracts and instruments to which the City is a party; enforces City laws and regulations; and reviews and analyzes all state and federal legislation affecting the City.

### **City Manager (301-30)**

Serving under the direction of the City Council, the City Manager is responsible for making recommendations to the council concerning programs & policies and developing methods to ensure the effective and efficient operation of city services. The City Manager's Office coordinates & administers the implementation of policies, procedures and ordinances that will provide for the sustainable, managed growth of the city.

### **Finance (301-50)**

The Finance Department manages and maintains the City's financial records in conformity with generally accepted accounting principles and in compliance with Federal, State, County laws. The Finance Department is committed to developing and maintaining efficient and effective financial planning and

reporting of the financial affairs of the City, to develop sound financial strategies for business decisions, to provide the City Council, City Manager and other City Officials with financial information on a timely basis, and to provide the financial resources necessary to support the goals and objectives of the City.

### **General Office (301-70)**

The Office of the City Clerk is a service department within the municipal government upon which the City Council, all City departments, and the general public rely for information regarding the operations and legislative history of the City. The City Clerk is the local official who administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public, as well as acting as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act.

### **Civic Center Maintenance (301-80)**

The Civic Center Maintenance Division is responsible for keeping all City buildings in a safe and clean condition that allow City employees and community members to conduct their business safely within the facilities.

The following provides a general explanation of how costs are allocated within the Plan for each of the central service and administrative support units listed above:

#### **Allocation Method**

100% of the allocable Fiscal Year 2019-20 actual operating expenditures for this Department are allocated Citywide based on each City fund, department, or division's relative share of "net" actual expenditures for FY2019-20. In this Plan, net actual expenditures means that capital outlay, debt service, and transfers expenses have been removed from the allocation basis so as not to skew the resulting cost allocations.

## **NAVIGATING THE COST ALLOCATION PLAN**

The complete Cost Allocation Plan detail attached to this report is organized as follows:

- ) Actual Expenditures Summary – Summary of FY 2019/20 actual expenditures by Fund/Department. NBS identifies in this worksheet the summary of total amounts to be allocated, including adjustments for non-allocable items.
- ) Actual Expenditures Detail – Line-item detail of FY 2019/20 actual expenditures by Fund/Department. NBS identifies in this worksheet the line-item amounts to be allocated, including adjustments for non-allocable items.
- ) Overhead Allocation Worksheets – Identifies each support service department, the costs allocated to each identified cost pool, and the factor chosen for allocating costs to funds/departments that benefit from the support services provided. NBS has identified and documented the source used to allocate costs.
- ) Overhead Allocation Summary — Total Allocation of Citywide Administrative & Support Services. Summarizes the total citywide overhead and indirect costs allocated to each City fund, department, and/or division.



**Full Cost Allocation Plan  
Based on Fiscal Year 2019-20 Actual Expenditures**

*Prepared for the  
City of Willows*

*DATE: July 19, 2021*

**OFFICE LOCATIONS:**

San Francisco - Regional Office  
870 Market Street, Suite 1223  
San Francisco, CA 94102

Temecula - Corporate Headquarters  
32605 Temecula Parkway, Suite 100  
Temecula, CA 92592  
(P) 800.676.7516

**City of Willows**  
**Fiscal Year 2019-20**  
**Actual Expenditures - Summary**

<b>Fund/Dept</b>	<b>Department</b>	<b>FY 2019/20 Actual Exp.</b>	<b>FY 2019/20 Net Actual Exp.</b>
301-10	City Council	\$ 22,962	\$ 22,962
301-20	City Attorney	54,174	45,202
301-30	City Manager	44,977	44,977
301-50	Finance	261,753	261,753
301-60	Planning	70,476	70,476
301-70	General Office	161,664	161,664
301-75	Community Activities	1,048	1,048
301-80	Civic Center	32,271	32,271
301-90	Building	177,008	177,008
301-100	Police	1,515,221	1,515,221
301-110	Engineering	6,676	6,676
301-120	Library	204,058	204,058
301-121	Bayliss Library	86	86
301-130	Recreation	89,907	89,907
301-135	Swim Pool	38,837	38,837
301-138	Parks and Public Works	377,279	377,279
301-140	Park Maint.	45,906	45,906
301-146	Museum Maint.	2,119	2,119
301-150	Fire	878,655	878,655
301-160	Public Works/Streets	42,870	42,870
301-162	Lighting and Landscape District - Zone B	-	-
301-170	Storm Drain	5,224	5,224
301-180	Sewer Maintenance - Personnel	(102)	(102)
301-200	Water Enterprise	88	88
301-400	Capital Outlay (FF&E)	260,604	-
301-xxx	No Name	111,977	-
202-120	Lost/Damage Trst	700	700
203-300	Donations - Library Trust Fund	862	862
206-300	Bayliss Trust Fund	160	160
209-300	Public Comp. Lb	1,237	1,237
210-300	Smip	1,179	1,179
212-300	Children'S Svc.	4,488	4,488



City of Willows  
 Fiscal Year 2019-20  
 Actual Expenditures - Summary

Fund/Dept	Department	FY 2019/20 Actual Exp.	FY 2019/20 Net Actual Exp.
222-300	Softball Trust Fund	94	94
234-300	Planning	84,089	84,089
235-300	Pers Trust	2,100	2,100
239-130	Jump Start	12,779	12,779
239-300	Jump Start	237	237
245-300	Bld. Standards	427	427
305-400	Debt Service	111,977	-
305-xxx	No Name	985,902	-
306-160	Traffic Cong Relie	-	-
306-400	Traffic Cong Relie	7,135	-
307-90	Certified Access	122	122
310-400	Rstp-Gas Tax	15,787	-
311-400	SB 1	-	-
313-161	Willows Lightin	3,134	3,134
313-162	Willows Lightin	1,780	1,780
313-163	Willows Lightin	4,724	4,724
314-160	Gas Tax 2107	9,865	9,865
315-160	Gas Tax 2109	19,519	19,519
316-138	Gas Tax 2110	21,329	21,329
316-160	Gas Tax 2110	16,946	16,946
317-110	Gas Tax 2107.5	203	203
318-121	Sewer Maint.	(16)	(16)
318-400	Sewer Maint.	-	-
318-180	Sewer Maint.	1,901,948	1,901,948
319-70	Covid 19	67	67
319-120	Covid 19	-	-
319-121	Covid 19	16	16
319-122	Covid 19	-	-
321-180	Sewer Construct	5,000	5,000
321-400	Sewer Construct	2,144	-
322-130	Rec. Reimb.	17,814	17,814
323-130	Rec. Cultural	186	186

**City of Willows**  
**Fiscal Year 2019-20**  
**Actual Expenditures - Summary**

<b>Fund/Dept</b>	<b>Department</b>	<b>FY 2019/20 Actual Exp.</b>	<b>FY 2019/20 Net Actual Exp.</b>
324-75	Usda Biomass	7,130	7,130
325-200	Water Enterpris	14,359	14,359
326-400	Cdbg-Otc	558,018	-
327-400	Basin Street	510,651	-
329-400	Eda Grant	2,110,853	-
330-75	Community Discr	30,883	30,883
331-75	Mall Maintenanc	35	35
331-138	Mall Maintenanc	101	101
331-145	Mall Maintenanc	9,610	9,610
332-xxx	No Name	1,042	-
333-75	Economic Dev	1,968	1,968
335-xxx	1992 Cdbg Inc.	4,684	-
338-120	County Library	50,504	50,504
338-121	County Library	7,068	7,068
338-122	County Library	7,418	7,418
339-xxx	No Name	2,717	-
341-120	Zip Books-State	3,784	3,784
343-60	Sb 2 Grant	40,744	40,744
343-75	Sb 2 Grant	-	-
344-400	USDA	295,777	-
345-120	Public Library	-	-
346-216	Program Income	79	-
346-xxx	Program Income	2,977	-
347-216	HOME Program Income	93	-
350-120	Northnet-Train	452	452
352-120	Clsa Delivery	20,658	20,658
356-400	Fire-Dif	6,559	-
359-120	Literacy Passthrough	60,062	60,062
360-400	Storm Drainage	168,700	-
363-400	I-5 DIF	-	-
372-160	Gas Tax 2103	4,883	4,883
372-400	Gas Tax 2103	-	-

City of Willows  
 Fiscal Year 2019-20  
 Actual Expenditures - Summary

Fund/Dept	Department	FY 2019/20 Actual Exp.	FY 2019/20 Net Actual Exp.
376-100	Slesf	155,948	155,948
398-60	Home Grant	1,804,989	-
398-216	Home Grant	2,447	-
<b>Total</b>		<b>13,524,858</b>	<b>6,550,774</b>
<b>Total - Allocable Departments</b>		<b>577,801</b>	<b>568,829</b>

**[Notes]**

[1] Expenses for debt, capital outlay and transfers are excluded for cost allocation analysis purposes.

City of Willows  
 Fiscal Year 2019-20  
 Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund Name	Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp					
301	10	4004	City Council	Salaries	\$ 15,000		General	301-10	Allocating	Y
301	10	4008	City Council	FICA	1,149		General	301-10	Allocating	Y
301	10	4009	City Council	Workers Compensation	414		General	301-10	Allocating	Y
301	10	4030	City Council	Special Departmental	57		General	301-10	Allocating	Y
301	10	4071	City Council	Telephone	17		General	301-10	Allocating	Y
301	10	4140	City Council	Insurance	1,596		General	301-10	Allocating	Y
301	10	4150	City Council	Travel & Meetings	-		General	301-10	Allocating	Y
301	10	4160	City Council	Dues	4,729		General	301-10	Allocating	Y
<b>City Council Total</b>					<b>22,962</b>					
301	20	4120	City Attorney	Professional Services	45,202		General	301-20	Allocating	Y
301	20	4122	City Attorney	Professional Services - Code Enforcement	8,972		General	301-20	Allocating	N
<b>City Attorney Total</b>					<b>54,174</b>					
301	30	4006	City Manager	PERS	35,433		General	301-30	Allocating	Y
301	30	4007	City Manager	Health Insurance	1,596		General	301-30	Allocating	Y
301	30	4030	City Manager	Special Departmental	979		General	301-30	Allocating	Y
301	30	4120	City Manager	Professional Services	4,730		General	301-30	Allocating	Y
301	30	4150	City Manager	Travel & Meetings	2,239		General	301-30	Allocating	Y
<b>City Manager Total</b>					<b>44,977</b>					
301	50	4001	Finance	Salaries	142,353		General	301-50	Allocating	Y
301	50	4006	Finance	PERS	55,044		General	301-50	Allocating	Y
301	50	4007	Finance	Health Insurance	20,480		General	301-50	Allocating	Y
301	50	4008	Finance	FICA	10,536		General	301-50	Allocating	Y
301	50	4009	Finance	Workers Compensation	6,798		General	301-50	Allocating	Y
301	50	4014	Finance	Life Insurance	324		General	301-50	Allocating	Y
301	50	4030	Finance	Special Departmental	117		General	301-50	Allocating	Y
301	50	4110	Finance	Veh. Allowance	2,645		General	301-50	Allocating	Y
301	50	4115	Finance	Equipment Maintenance	-		General	301-50	Allocating	Y
301	50	4130	Finance	Contractual Services	23,456		General	301-50	Allocating	Y
<b>Finance Total</b>					<b>261,753</b>					
301	60	4004	Planning	Part Time Wages	2,800		General	301-60	Receiving	Y
301	60	4008	Planning	FICA	214		General	301-60	Receiving	Y
301	60	4009	Planning	Workers Compensation	-		General	301-60	Receiving	Y
301	60	4021	Planning	Postage Expense	320		General	301-60	Receiving	Y
301	60	4030	Planning	Special Departmental	4,075		General	301-60	Receiving	Y
301	60	4060	Planning	Advertising	1,412		General	301-60	Receiving	Y
301	60	4120	Planning	Professional Services	60,771		General	301-60	Receiving	Y
301	60	4130	Planning	Contractual Services	-		General	301-60	Receiving	Y
343	60	4130	Planning	Contractual Services	40,744		Sb 2 Grant	343-60	Receiving	Y
301	60	4150	Planning	Travel & Meetings	883		General	301-60	Receiving	Y
398	60	72811	Planning	Home Grant Infrastructure	1,804,989		Home Grant	398-60	Receiving	N
<b>Planning Total</b>					<b>1,916,209</b>					

City of Willows  
Fiscal Year 2019-20  
Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name			
301	70	4001	General Office	Salaries	47,479	General	301-70	Allocating	Y
301	70	4006	General Office	PERS	18,059	General	301-70	Allocating	Y
301	70	4007	General Office	Health Insurance	5,912	General	301-70	Allocating	Y
301	70	4008	General Office	FICA	3,722	General	301-70	Allocating	Y
301	70	4009	General Office	Workers Compensation	2,484	General	301-70	Allocating	Y
301	70	4013	General Office	Unemployment	-	General	301-70	Allocating	Y
301	70	4014	General Office	Life Insurance	62	General	301-70	Allocating	Y
301	70	4020	General Office	Office Expense	5,708	General	301-70	Allocating	Y
301	70	4021	General Office	Postage Expense	2,320	General	301-70	Allocating	Y
319	70	4030	General Office	Special Departmental	67	Covid 19	319-70	Receiving	Y
301	70	4060	General Office	Advertising	812	General	301-70	Allocating	Y
301	70	4071	General Office	Telephone	2,657	General	301-70	Allocating	Y
301	70	4110	General Office	Veh. Allowance	-	General	301-70	Allocating	Y
301	70	4115	General Office	Equipment Maintenance	4,035	General	301-70	Allocating	Y
301	70	4120	General Office	Professional Services	53,274	General	301-70	Allocating	Y
301	70	4140	General Office	Insurance	15,140	General	301-70	Allocating	Y
<b>General Office Total</b>					<b>161,731</b>				
330	75	4030	Community Activities	Special Departmental	17,049	Community Discr	330-75	Receiving	Y
343	75	4030	Community Activities	Special Departmental - SB 2-General Plan	-	Sb 2 Grant	343-75	Receiving	Y
324	75	4120	Community Activities	Professional Services	7,130	Usda Biomass	324-75	Receiving	Y
331	75	4120	Community Activities	Professional Services	35	Mall Maintenanc	331-75	Receiving	Y
301	75	4130	Community Activities	Contractual Services	1,048	General	301-75	Receiving	Y
330	75	4130	Community Activities	Contractual Services	795	Community Discr	330-75	Receiving	Y
330	75	5733	Community Activities	LAFCO	10,000	Community Discr	330-75	Receiving	Y
330	75	5734	Community Activities	Economic Development	(2,500)	Community Discr	330-75	Receiving	Y
333	75	5734	Community Activities	Economic Development	-	Economic Dev	333-75	Receiving	Y
330	75	5735	Community Activities	Three Core Econ. Development	-	Community Discr	330-75	Receiving	Y
330	75	5760	Community Activities	Community Promotion	5,538	Community Discr	330-75	Receiving	Y
333	75	5760	Community Activities	Community Promotion	1,968	Economic Dev	333-75	Receiving	Y
<b>Community Activities Total</b>					<b>41,063</b>				
301	80	4004	Civic Center	Part Time Wages	9,173	General	301-80	Allocating	Y
301	80	4008	Civic Center	FICA	702	General	301-80	Allocating	Y
301	80	4009	Civic Center	Workers Compensation	294	General	301-80	Allocating	Y
301	80	4030	Civic Center	Special Departmental	1,521	General	301-80	Allocating	Y
301	80	4080	Civic Center	P.G & E.	14,576	General	301-80	Allocating	Y
301	80	4081	Civic Center	Water & Sewer Expense	3,806	General	301-80	Allocating	Y
301	80	4100	Civic Center	Building Maintenance	2,200	General	301-80	Allocating	Y
<b>Civic Center Total</b>					<b>32,271</b>				
301	90	4001	Building	Salaries	56,209	General	301-90	Receiving	Y
301	90	4006	Building	PERS	29,041	General	301-90	Receiving	Y
301	90	4007	Building	Health Insurance	21,990	General	301-90	Receiving	Y
301	90	4008	Building	FICA	3,943	General	301-90	Receiving	Y
301	90	4009	Building	Workers Compensation	2,706	General	301-90	Receiving	Y
301	90	4014	Building	Life Insurance	332	General	301-90	Receiving	Y
301	90	4020	Building	Office Expense	37	General	301-90	Receiving	Y
301	90	4021	Building	Postage Expense	38	General	301-90	Receiving	Y
301	90	4030	Building	Special Departmental	3,628	General	301-90	Receiving	Y
307	90	4030	Building	Special Departmental - Certified Access	122	Certified Access	307-90	Receiving	Y
301	90	4060	Building	Advertising	90	General	301-90	Receiving	Y
301	90	4120	Building	Professional Services	55,565	General	301-90	Receiving	Y
301	90	4140	Building	Insurance	3,430	General	301-90	Receiving	Y
301	90	4150	Building	Travel & Meetings	-	General	301-90	Receiving	Y
301	90	4160	Building	Dues	-	General	301-90	Receiving	Y
<b>Building Total</b>					<b>177,130</b>				

City of Willows  
Fiscal Year 2019-20  
Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund Name	Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp					
301	100	4006	Police	PERS	259,634		General	301-100	Receiving	Y
301	100	4007	Police	Health Insurance	1,596		General	301-100	Receiving	Y
301	100	4130	Police	Contractual Services	1,253,991		General	301-100	Receiving	Y
376	100	4130	Police	Contractual Services	155,948		Slesf	376-100	Receiving	Y
<b>Police Total</b>					<b>1,671,169</b>					
301	110	4120	Engineering	Professional Services	6,676		General	301-110	Receiving	Y
317	110	4120	Engineering	Professional Services	203		Gas Tax 2107.5	317-110	Receiving	Y
<b>Engineering Total</b>					<b>6,878</b>					
301	120	4001	Library	Salaries	3,412		General	301-120	Receiving	Y
319	120	4001	Library	Salaries	-		Covid 19	319-120	Receiving	Y
338	120	4001	Library	Salaries	29,812		County Library	338-120	Receiving	Y
301	120	4004	Library	Part Time Wages	41,895		General	301-120	Receiving	Y
319	120	4004	Library	Part Time Wages	-		Covid 19	319-120	Receiving	Y
338	120	4004	Library	Part Time Wages	5,682		County Library	338-120	Receiving	Y
301	120	4006	Library	PERS	12,140		General	301-120	Receiving	Y
338	120	4006	Library	PERS	1,883		County Library	338-120	Receiving	Y
301	120	4007	Library	Health Insurance	4,160		General	301-120	Receiving	Y
338	120	4007	Library	Health Insurance	4,915		County Library	338-120	Receiving	Y
301	120	4008	Library	FICA	3,449		General	301-120	Receiving	Y
319	120	4008	Library	FICA	-		Covid 19	319-120	Receiving	Y
338	120	4008	Library	FICA	2,689		County Library	338-120	Receiving	Y
301	120	4009	Library	Workers Compensation	4,356		General	301-120	Receiving	Y
301	120	4013	Library	Unemployment	6,155		General	301-120	Receiving	Y
301	120	4014	Library	Life Insurance	62		General	301-120	Receiving	Y
301	120	4020	Library	Office Expense	1,818		General	301-120	Receiving	Y
301	120	4021	Library	Postage Expense	45		General	301-120	Receiving	Y
301	120	4030	Library	Special Departmental	170		General	301-120	Receiving	Y
338	120	4030	Library	Special Departmental - CSLA	75		County Library	338-120	Receiving	Y
341	120	4030	Library	Special Departmental - CSLA	3,784		Zip Books-State	341-120	Receiving	Y
350	120	4030	Library	Special Departmental - CSLA	452		Northnet-Train	350-120	Receiving	Y
352	120	4030	Library	Special Departmental - CSLA	20,658		Clsa Delivery	352-120	Receiving	Y
359	120	4030	Library	Special Departmental - Literacy	60,062		Literacy Passthrough	359-120	Receiving	Y
301	120	4071	Library	Telephone	2,435		General	301-120	Receiving	Y
301	120	4080	Library	Utility-Electric	12,850		General	301-120	Receiving	Y
301	120	4115	Library	Equipment Maintenance	435		General	301-120	Receiving	Y
301	120	4120	Library	Professional Services	-		General	301-120	Receiving	Y
301	120	4130	Library	Contractual Services	90,137		General	301-120	Receiving	Y
338	120	4130	Library	Contractual Services	-		County Library	338-120	Receiving	Y
301	120	4140	Library	Insurance	16,417		General	301-120	Receiving	Y
301	120	4150	Library	Travel & Meetings	-		General	301-120	Receiving	Y
301	120	4160	Library	Dues	-		General	301-120	Receiving	Y
301	120	4933	Library	Print Material	4,123		General	301-120	Receiving	Y
202	120	4933	Library	Print Material	700		Lost/Damage Trst	202-120	Receiving	Y
338	120	4933	Library	Print Material	5,448		County Library	338-120	Receiving	Y
345	120	4933	Library	Print Material	-		Public Library	345-120	Receiving	Y
<b>Library Total</b>					<b>340,217</b>					

City of Willows  
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Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name			
319	121	4004	Bayliss Library	Part Time Wages	-	Covid 19	319-121	Receiving	Y
338	121	4004	Bayliss Library	Part Time Wages	3,838	County Library	338-121	Receiving	Y
318	121	4008	Bayliss Library	FICA	(16)	Sewer Maint.	318-121	Receiving	Y
319	121	4008	Bayliss Library	FICA	16	Covid 19	319-121	Receiving	Y
338	121	4008	Bayliss Library	FICA	294	County Library	338-121	Receiving	Y
338	121	4009	Bayliss Library	Workers Compensation	222	County Library	338-121	Receiving	Y
338	121	4030	Bayliss Library	Special Departmental	-	County Library	338-121	Receiving	Y
338	121	4071	Bayliss Library	Telephone	468	County Library	338-121	Receiving	Y
301	121	4080	Bayliss Library	P.G & E.	86	General	301-121	Receiving	Y
338	121	4080	Bayliss Library	P.G & E.	2,247	County Library	338-121	Receiving	Y
<b>Bayliss Library Total</b>					<b>7,154</b>				
319	122	4004	Elk Creek Library	Part Time Wages	-	Covid 19	319-122	Receiving	Y
338	122	4004	Elk Creek Library	Part Time Wages	4,611	County Library	338-122	Receiving	Y
319	122	4008	Elk Creek Library	FICA	-	Covid 19	319-122	Receiving	Y
338	122	4008	Elk Creek Library	FICA	353	County Library	338-122	Receiving	Y
338	122	4009	Elk Creek Library	Workers Compensation	240	County Library	338-122	Receiving	Y
338	122	4030	Elk Creek Library	Special Departmental	399	County Library	338-122	Receiving	Y
338	122	4071	Elk Creek Library	Telephone	514	County Library	338-122	Receiving	Y
338	122	4135	Elk Creek Library	Rent	1,300	County Library	338-122	Receiving	Y
<b>Elk Creek Library Total</b>					<b>7,418</b>				
301	130	4001	Recreation	Salaries	41,344	General	301-130	Receiving	Y
301	130	4002	Recreation	Overtime	204	General	301-130	Receiving	Y
239	130	4004	Recreation	Temporary Salaries - Jump Start	5,221	Jump Start	239-130	Receiving	Y
301	130	4004	Recreation	Temporary Salaries	5,281	General	301-130	Receiving	Y
322	130	4004	Recreation	Temporary Salaries - Rec. Reimb.	8,066	Rec. Reimb.	322-130	Receiving	Y
301	130	4006	Recreation	PERS	22,415	General	301-130	Receiving	Y
301	130	4007	Recreation	Health Insurance	8,592	General	301-130	Receiving	Y
239	130	4008	Recreation	FICA - Jump Start	399	Jump Start	239-130	Receiving	Y
301	130	4008	Recreation	FICA	3,454	General	301-130	Receiving	Y
322	130	4008	Recreation	FICA - Rec. Reimb.	613	Rec. Reimb.	322-130	Receiving	Y
239	130	4009	Recreation	Workers Compensation - Jump Start	547	Jump Start	239-130	Receiving	Y
301	130	4009	Recreation	Workers Compensation	2,819	General	301-130	Receiving	Y
322	130	4009	Recreation	Workers Compensation - Rec. Reimb.	720	Rec. Reimb.	322-130	Receiving	Y
239	130	4013	Recreation	Unemployment	6,481	Jump Start	239-130	Receiving	Y
322	130	4014	Recreation	Life Insurance	224	Rec. Reimb.	322-130	Receiving	Y
301	130	4021	Recreation	Postage - Rec. Reimb.	792	General	301-130	Receiving	Y
322	130	4021	Recreation	Postage - Rec. Reimb.	21	Rec. Reimb.	322-130	Receiving	Y
239	130	4030	Recreation	Special Departmental - Jump Start	130	Jump Start	239-130	Receiving	Y
301	130	4030	Recreation	Special Departmental - Jump Start	178	General	301-130	Receiving	Y
322	130	4030	Recreation	Special Departmental - Rec. Reimb.	8,170	Rec. Reimb.	322-130	Receiving	Y
323	130	4030	Recreation	Special Departmental - Rec. Reimb.	186	Rec. Cultural	323-130	Receiving	Y
301	130	4071	Recreation	Telephone	809	General	301-130	Receiving	Y
301	130	4110	Recreation	Veh. Allowance	800	General	301-130	Receiving	Y
301	130	4120	Recreation	Professional Services	20	General	301-130	Receiving	Y
301	130	4140	Recreation	Insurance	3,000	General	301-130	Receiving	Y
301	130	4150	Recreation	Travel & Meetings	200	General	301-130	Receiving	Y
301	130	4160	Recreation	Dues	-	General	301-130	Receiving	Y
<b>Recreation Total</b>					<b>120,686</b>				

City of Willows  
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Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name			
301	135	4004	Swim Pool	Part Time Wages	12,947	General	301-135	Receiving	Y
301	135	4008	Swim Pool	FICA	985	General	301-135	Receiving	Y
301	135	4009	Swim Pool	Workers Compensation	522	General	301-135	Receiving	Y
301	135	4020	Swim Pool	Office Expense	41	General	301-135	Receiving	Y
301	135	4030	Swim Pool	Special Departmental	2,630	General	301-135	Receiving	Y
301	135	4050	Swim Pool	Clothing	-	General	301-135	Receiving	Y
301	135	4060	Swim Pool	Advertising	-	General	301-135	Receiving	Y
301	135	4071	Swim Pool	Telephone	234	General	301-135	Receiving	Y
301	135	4080	Swim Pool	P.G & E.	4,149	General	301-135	Receiving	Y
301	135	4081	Swim Pool	Water & Sewer Expense	6,624	General	301-135	Receiving	Y
301	135	4100	Swim Pool	Building Maintenance	8,822	General	301-135	Receiving	Y
301	135	4115	Swim Pool	Equipment Maintenance	361	General	301-135	Receiving	Y
301	135	4120	Swim Pool	Professional Services	-	General	301-135	Receiving	Y
301	135	4140	Swim Pool	Insurance	1,183	General	301-135	Receiving	Y
301	135	4150	Swim Pool	Travel & Meetings	340	General	301-135	Receiving	Y
301	135	5132	Swim Pool	First Aid	-	General	301-135	Receiving	Y
<b>Swim Pool Total</b>					<b>38,837</b>				
301	138	4001	Parks and Public Works	Salaries	175,898	General	301-138	Receiving	Y
316	138	4001	Parks and Public Works	Salaries	15,406	Gas Tax 2110	316-138	Receiving	Y
301	138	4002	Parks and Public Works	Overtime	9,360	General	301-138	Receiving	Y
301	138	4004	Parks and Public Works	Part Time Wages	11,609	General	301-138	Receiving	Y
301	138	4006	Parks and Public Works	PERS	75,210	General	301-138	Receiving	Y
316	138	4006	Parks and Public Works	PERS	976	Gas Tax 2110	316-138	Receiving	Y
301	138	4007	Parks and Public Works	Health Insurance	32,247	General	301-138	Receiving	Y
316	138	4007	Parks and Public Works	Health Insurance	3,803	Gas Tax 2110	316-138	Receiving	Y
301	138	4008	Parks and Public Works	FICA	15,028	General	301-138	Receiving	Y
316	138	4008	Parks and Public Works	FICA	1,145	Gas Tax 2110	316-138	Receiving	Y
301	138	4009	Parks and Public Works	Workers Compensation	6,575	General	301-138	Receiving	Y
301	138	4009	Parks and Public Works	Workers Compensation	2,336	General	301-138	Receiving	Y
301	138	4013	Parks and Public Works	Unemployment	827	General	301-138	Receiving	Y
301	138	4014	Parks and Public Works	Life Insurance	574	General	301-138	Receiving	Y
301	138	4020	Parks and Public Works	Office Expense	305	General	301-138	Receiving	Y
301	138	4030	Parks and Public Works	Special Departmental	2,593	General	301-138	Receiving	Y
331	138	4030	Parks and Public Works	Special Departmental	101	Mall Maintenanc	331-138	Receiving	Y
301	138	4040	Parks and Public Works	Small Tools	67	General	301-138	Receiving	Y
301	138	4050	Parks and Public Works	Clothing	2,863	General	301-138	Receiving	Y
301	138	4051	Parks and Public Works	Personal Safety Equipment	2,112	General	301-138	Receiving	Y
301	138	4090	Parks and Public Works	Rent - Equipment	-	General	301-138	Receiving	Y
301	138	4111	Parks and Public Works	Vehicle Maintenance	6,170	General	301-138	Receiving	Y
301	138	4112	Parks and Public Works	Vehicle Maintenance - Tires	5,041	General	301-138	Receiving	Y
301	138	4113	Parks and Public Works	Fuel	11,299	General	301-138	Receiving	Y
301	138	4115	Parks and Public Works	Equipment Maintenance	8,089	General	301-138	Receiving	Y
301	138	4120	Parks and Public Works	Professional Services	2,319	General	301-138	Receiving	Y
301	138	4134	Parks and Public Works	Tree Maintenance	2,217	General	301-138	Receiving	Y
301	138	4150	Parks and Public Works	Travel & Meetings	630	General	301-138	Receiving	Y
301	138	4160	Parks and Public Works	Dues	598	General	301-138	Receiving	Y
301	138	5430	Parks and Public Works	Tool Allowance	2,600	General	301-138	Receiving	Y
301	138	5436	Parks and Public Works	Garage Supplies	711	General	301-138	Receiving	Y
301	138	5437	Parks and Public Works	First Aid	-	General	301-138	Receiving	Y
<b>Parks and Public Works Total</b>					<b>398,708</b>				



City of Willows  
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Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund Name	Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp					
301	140	4030	Park Maint.	Special Departmental	7,942	General	301-140	Receiving	Y	
301	140	4071	Park Maint.	Telephone	(155)	General	301-140	Receiving	Y	
301	140	4080	Park Maint.	P.G & E.	21,172	General	301-140	Receiving	Y	
301	140	4081	Park Maint.	Water & Sewer Expense	6,979	General	301-140	Receiving	Y	
301	140	4100	Park Maint.	Building Maintenance	193	General	301-140	Receiving	Y	
301	140	4120	Park Maint.	Professional Services	234	General	301-140	Receiving	Y	
301	140	4130	Park Maint.	Contractual Services	78	General	301-140	Receiving	Y	
301	140	4140	Park Maint.	Insurance	9,463	General	301-140	Receiving	Y	
<b>Park Maint. Total</b>					<b>45,906</b>					
331	145	4030	Mall Maint.	Special Departmental	647	Mall Maintenanc	331-145	Receiving	Y	
331	145	4080	Mall Maint.	P.G & E.	2,038	Mall Maintenanc	331-145	Receiving	Y	
331	145	4081	Mall Maint.	Water & Sewer Expense	6,926	Mall Maintenanc	331-145	Receiving	Y	
331	145	4120	Mall Maint.	Professional Services - Mall Maint Fund	-	Mall Maintenanc	331-145	Receiving	Y	
<b>Mall Maint. Total</b>					<b>9,610</b>					
301	146	4081	Museum Maint.	Water & Sewer Expense	2,005	General	301-146	Receiving	Y	
301	146	4100	Museum Maint.	Building Maintenance	113	General	301-146	Receiving	Y	
<b>Museum Maint. Total</b>					<b>2,119</b>					
301	150	4001	Fire	Salaries	287,410	General	301-150	Receiving	Y	
301	150	4002	Fire	Overtime	33,823	General	301-150	Receiving	Y	
301	150	4004	Fire	Part Time Wages	44,267	General	301-150	Receiving	Y	
301	150	4005	Fire	Holiday Pay	9,936	General	301-150	Receiving	Y	
301	150	4006	Fire	PERS	180,984	General	301-150	Receiving	Y	
301	150	4007	Fire	Health Insurance	96,949	General	301-150	Receiving	Y	
301	150	4008	Fire	FICA	26,218	General	301-150	Receiving	Y	
301	150	4009	Fire	Workers Compensation	18,402	General	301-150	Receiving	Y	
301	150	4010	Fire	Call Back	695	General	301-150	Receiving	Y	
301	150	4013	Fire	Unemployment	839	General	301-150	Receiving	Y	
301	150	4014	Fire	Life Insurance	910	General	301-150	Receiving	Y	
301	150	4020	Fire	Office Expense	1,472	General	301-150	Receiving	Y	
301	150	4021	Fire	Postage Expense	134	General	301-150	Receiving	Y	
301	150	4030	Fire	Special Departmental	10,469	General	301-150	Receiving	Y	
301	150	4040	Fire	Small Tools	7,432	General	301-150	Receiving	Y	
301	150	4050	Fire	Uniform Expense	2,365	General	301-150	Receiving	Y	
301	150	4060	Fire	Advertising	404	General	301-150	Receiving	Y	
301	150	4071	Fire	Telephone	8,555	General	301-150	Receiving	Y	
301	150	4080	Fire	P.G & E.	20,334	General	301-150	Receiving	Y	
301	150	4081	Fire	Water & Sewer Expense	1,402	General	301-150	Receiving	Y	
301	150	4100	Fire	Building Maintenance	15,458	General	301-150	Receiving	Y	
301	150	4110	Fire	Veh. Allowance	1,067	General	301-150	Receiving	Y	
301	150	4111	Fire	Vehicle Maintenance	10,653	General	301-150	Receiving	Y	
301	150	4113	Fire	Fuel	8,996	General	301-150	Receiving	Y	
301	150	4115	Fire	Equipment Maintenance	12,134	General	301-150	Receiving	Y	
301	150	4120	Fire	Professional Services	268	General	301-150	Receiving	Y	
301	150	4130	Fire	Contractual Services	44,859	General	301-150	Receiving	Y	
301	150	4140	Fire	Insurance	24,575	General	301-150	Receiving	Y	
301	150	4150	Fire	Travel & Meetings	2,105	General	301-150	Receiving	Y	
301	150	4160	Fire	Dues	1,339	General	301-150	Receiving	Y	
301	150	5304	Fire	Volunteer Pmt.	4,200	General	301-150	Receiving	Y	
301	150	5306	Fire	Volunteer PERS	-	General	301-150	Receiving	Y	
<b>Fire Total</b>					<b>878,655</b>					

City of Willows  
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Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20			Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name	Fund/Dept		
301	160	4030	Public Works/Streets	Special Departmental	324	General	301-160	Receiving Y	
301	160	4071	Public Works/Streets	Telephone	1,702	General	301-160	Receiving Y	
301	160	4080	Public Works/Streets	P.G & E. - General Traffic Signals	11,498	General	301-160	Receiving Y	
301	160	4081	Public Works/Streets	Water & Sewer Expense	1,659	General	301-160	Receiving Y	
314	160	4082	Public Works/Streets	Street Lighting	-	Gas Tax 2107	314-160	Receiving Y	
315	160	4082	Public Works/Streets	Street Lighting	19,519	Gas Tax 2109	315-160	Receiving Y	
316	160	4082	Public Works/Streets	Street Lighting	16,946	Gas Tax 2110	316-160	Receiving Y	
372	160	4082	Public Works/Streets	Street Lighting	4,883	Gas Tax 2103	372-160	Receiving Y	
301	160	4100	Public Works/Streets	Building Maintenance	67	General	301-160	Receiving Y	
301	160	4120	Public Works/Streets	Professional Services	538	General	301-160	Receiving Y	
301	160	4140	Public Works/Streets	Insurance	24,534	General	301-160	Receiving Y	
301	160	4185	Public Works/Streets	Claim Coverage	2,170	General	301-160	Receiving Y	
314	160	5431	Public Works/Streets	Gas Tax - Street Maintenance	9,865	Gas Tax 2107	314-160	Receiving Y	
306	160	5438	Public Works/Streets	Gas Tax - Traffic Signals	-	Traffic Cong Relie	306-160	Receiving Y	
301	160	5439	Public Works/Streets	Alley Maintenance	378	General	301-160	Receiving Y	
316	160	5438	Public Works/Streets	Gas Tax - Traffic Signals	-	Gas Tax 2110	316-160	Receiving Y	
<b>Public Works/Streets Total</b>					<b>94,083</b>				
313	161	4030	Lighting and Landscape District - Zone A	Special Departmental - L&L District- Zone A	1,237	Willows Lightin	313-161	Receiving Y	
313	161	4080	Lighting and Landscape District - Zone A	Water & Sewer Expense - Utility-Elec	77	Willows Lightin	313-161	Receiving Y	
313	161	4081	Lighting and Landscape District - Zone A	Water & Sewer Expense - L&L District	908	Willows Lightin	313-161	Receiving Y	
313	161	4082	Lighting and Landscape District - Zone A	Street Lighting - L&L District	912	Willows Lightin	313-161	Receiving Y	
<b>Lighting and Landscape District - Zone A Total</b>					<b>3,134</b>				
301	162	4030	Lighting and Landscape District - Zone B	Special Departmental	-	General	301-162	Receiving Y	
313	162	4030	Lighting and Landscape District - Zone B	Special Departmental - L&L District- Zone B	487	Willows Lightin	313-162	Receiving Y	
313	162	4080	Lighting and Landscape District - Zone B	Utility-Electric	1,293	Willows Lightin	313-162	Receiving Y	
<b>Special Departmental Total</b>					<b>1,780</b>				
313	163	4030	Lighting and Landscape District - Zone C	Special Departmental - L&L District- Zone C	4,385	Willows Lightin	313-163	Receiving Y	
313	163	4081	Lighting and Landscape District - Zone C	Water & Sewer	339	Willows Lightin	313-163	Receiving Y	
<b>Special Departmental - L&amp;L District- Zone C Total</b>					<b>4,724</b>				
301	170	4030	Storm Drain	Special Departmental	1,555	General	301-170	Receiving Y	
301	170	4080	Storm Drain	P.G. & E.	1,207	General	301-170	Receiving Y	
301	170	4115	Storm Drain	Equipment Maintenance	-	General	301-170	Receiving Y	
301	170	4120	Storm Drain	Professional Services	-	General	301-170	Receiving Y	
301	170	4140	Storm Drain	Insurance	2,463	General	301-170	Receiving Y	
<b>Storm Drain Total</b>					<b>5,224</b>				
325	200	4030	Water Enterprise	Special Departmental	1,812	Water Enterpris	325-200	Receiving Y	
325	200	4080	Water Enterprise	Utility-Electric	339	Water Enterpris	325-200	Receiving Y	
325	200	4115	Water Enterprise	Equipment Maintenance	4,000	Water Enterpris	325-200	Receiving Y	
301	200	4120	Water Enterprise	Professional Services	88	General	301-200	Receiving Y	
325	200	4120	Water Enterprise	Professional Services	3,948	Water Enterpris	325-200	Receiving Y	
325	200	4140	Water Enterprise	Insurance	142	Water Enterpris	325-200	Receiving Y	
325	200	5900	Water Enterprise	Depreciation	4,118	Water Enterpris	325-200	Receiving Y	
<b>Water Enterprise Total</b>					<b>14,447</b>				
346	216	4030	CDBG PI Activities	Special Departmental	79	Program Income	346-216	Receiving N	
347	216	4030	CDBG PI Activities	HOME Program - PI Reuse	93	HOME Program Incom	347-216	Receiving N	
398	216	4130	CDBG PI Activities	Home Grant Contract Services	2,447	Home Grant	398-216	Receiving N	
<b>CDBG PI Activities Total</b>					<b>2,619</b>				

City of Willows  
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Fund	Acct. No.	Object	Department	Description	FY 2019/20			Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name	Fund/Dept		
203	300	6000	Trust Funds	Donations - Library	862	Donations - Library Tru	203-300	Receiving	Y
206	300	6000	Trust Funds	Bayliss Library	160	Bayliss Trust Fund	206-300	Receiving	Y
209	300	6000	Trust Funds	Public Comp. Library	1,237	Public Comp. Lb	209-300	Receiving	Y
210	300	6000	Trust Funds	Smip	1,179	Smip	210-300	Receiving	Y
212	300	6000	Trust Funds	Children's Svc	4,488	Children'S Svc.	212-300	Receiving	Y
222	300	6000	Trust Funds	Softball Repair	94	Softball Trust Fund	222-300	Receiving	Y
234	300	6000	Trust Funds	Planning Total	84,089	Planning	234-300	Receiving	Y
235	300	6000	Trust Funds	Pers	2,100	Pers Trust	235-300	Receiving	Y
239	300	6000	Trust Funds	Jump Start	237	Jump Start	239-300	Receiving	Y
245	300	6000	Trust Funds	Bld. Standards	427	Bld. Standards	245-300	Receiving	Y
<b>Trust Funds Total</b>					<b>94,871</b>				
356	400	7101	Capital Outlay (FF&E)	Lease Purchase	6,559	Fire-Dif	356-400	Receiving	N
301	400	7168	Capital Outlay (FF&E)	Public Works Equipment	7,750	General	301-400	Receiving	N
301	400	7223	Capital Outlay (FF&E)	Upgrade Computer	2,050	General	301-400	Receiving	N
301	400	7234	Capital Outlay (FF&E)	Computer/Office Equipment	20,462	General	301-400	Receiving	N
344	400	7240	Capital Outlay (FF&E)	Fire Engine Vehicles	295,777	USDA	344-400	Receiving	N
301	400	7241	Capital Outlay (FF&E)	Fire-Equipment Replacement	7,631	General	301-400	Receiving	N
356	400	7241	Capital Outlay (FF&E)	Fire-Equipment Replacement	-	Fire-Dif	356-400	Receiving	N
<b>Capital Outlay (FF&amp;E) Total</b>					<b>340,230</b>				
301	400	7256	Capital Outlay	Street/Sidewalk Reconstruction SB 1	23,178	General	301-400	Receiving	N
306	400	7256	Capital Outlay	Street/Sidewalk Reconstruction SB 1	7,135	Traffic Cong Relie	306-400	Receiving	N
311	400	7256	Capital Outlay	Street/Sidewalk Reconstruction SB 1	-	SB 1	311-400	Receiving	N
310	400	7256	Capital Outlay	Street Reconstruction and Resurface	15,787	Rstp-Gas Tax	310-400	Receiving	N
372	400	7256	Capital Outlay	Street Reconstruction and Resurface	-	Gas Tax 2103	372-400	Receiving	N
301	400	7281	Capital Outlay	Loan Structure and Fees - South Willows GAP Financing	197,896	General	301-400	Receiving	N
301	400	7281	Capital Outlay	South Willows Project - Cal Water Engineering and Inspection	-	General	301-400	Receiving	N
321	400	7281	Capital Outlay	Infrastructure	-	Sewer Construct	321-400	Receiving	N
326	400	7281	Capital Outlay	Infrastructure	525,487	Cdbg-Otc	326-400	Receiving	N
327	400	7281	Capital Outlay	Infrastructure	508,507	Basin Street	327-400	Receiving	N
329	400	7281	Capital Outlay	Infrastructure	2,110,853	Eda Grant	329-400	Receiving	N
360	400	7281	Capital Outlay	Infrastructure	166,556	Storm Drainage	360-400	Receiving	N
321	400	7282	Capital Outlay	Infrastructure - Admin	2,144	Sewer Construct	321-400	Receiving	N
326	400	7282	Capital Outlay	Infrastructure - Admin	32,531	Cdbg-Otc	326-400	Receiving	N
327	400	7282	Capital Outlay	Infrastructure - Admin	2,144	Basin Street	327-400	Receiving	N
360	400	7282	Capital Outlay	Infrastructure - Admin	2,144	Storm Drainage	360-400	Receiving	N
301	400	7290	Capital Outlay	Public Works Equipment	1,636	General	301-400	Receiving	N
305	400	7299	Capital Outlay	Debt Service	111,977	Debt Service	305-400	Receiving	N
318	400	7307	Capital Outlay	Wastewater Equip	-	Sewer Maint.	318-400	Receiving	N
<b>Capital Outlay Total</b>					<b>3,707,976</b>				
301	400	7281	Debt Service	Debt Service - South Willows Infrastructure GAP loan	-	General	301-400	Receiving	N
356	400	7241	Debt Service	Debt Service - Fire Engine Lease	-	Fire-Dif	356-400	Receiving	N
363	400	7281	Debt Service	Debt Service - GAP Financing - OTC and Basin Street	-	I-5 DIF	363-400	Receiving	N
<b>Debt Service Total</b>					<b>-</b>				
318	180	4001	Sewer Maintenance - Personnel	Salaries	151,973	Sewer Maint.	318-180	Receiving	Y
318	180	4002	Sewer Maintenance - Personnel	Overtime	8,700	Sewer Maint.	318-180	Receiving	Y
318	180	4004	Sewer Maintenance - Personnel	Part Time Wages	639	Sewer Maint.	318-180	Receiving	Y
318	180	4006	Sewer Maintenance - Personnel	PERS	156,380	Sewer Maint.	318-180	Receiving	Y
301	180	4007	Sewer Maintenance - Personnel	Health Insurance	(102)	General	301-180	Receiving	Y
318	180	4007	Sewer Maintenance - Personnel	Health Insurance	56,614	Sewer Maint.	318-180	Receiving	Y
318	180	4008	Sewer Maintenance - Personnel	FICA	11,405	Sewer Maint.	318-180	Receiving	Y
318	180	4009	Sewer Maintenance - Personnel	Workers Compensation	10,566	Sewer Maint.	318-180	Receiving	Y
318	180	4013	Sewer Maintenance - Personnel	Unemployment	-	Sewer Maint.	318-180	Receiving	Y
318	180	4014	Sewer Maintenance - Personnel	Life Insurance	778	Sewer Maint.	318-180	Receiving	Y
<b>Sewer Maintenance - Personnel Total</b>					<b>396,953</b>				

City of Willows  
Fiscal Year 2019-20  
Actual Expenditures - Detail

Fund	Acct. No.	Object	Department	Description	FY 2019/20		Fund/Dept	Allocating/ Receiving	Next Exp Basis Y/N
					Actual Exp	Fund Name			
318	180	4020	Sewer Maintenance - Operations	Office Expense	418	Sewer Maint.	318-180	Receiving	Y
318	180	4021	Sewer Maintenance - Operations	Postage Expense	1,379	Sewer Maint.	318-180	Receiving	Y
318	180	4030	Sewer Maintenance - Operations	Special Departmental	5,192	Sewer Maint.	318-180	Receiving	Y
318	180	4040	Sewer Maintenance - Operations	Small Tools	-	Sewer Maint.	318-180	Receiving	Y
318	180	4050	Sewer Maintenance - Operations	Uniform Expense	2,696	Sewer Maint.	318-180	Receiving	Y
318	180	4071	Sewer Maintenance - Operations	Telephone	4	Sewer Maint.	318-180	Receiving	Y
318	180	4080	Sewer Maintenance - Operations	P.G. & E.	191,264	Sewer Maint.	318-180	Receiving	Y
318	180	4081	Sewer Maintenance - Operations	Water & Sewer Expense	2,185	Sewer Maint.	318-180	Receiving	Y
318	180	4100	Sewer Maintenance - Operations	Building Maintenance	-	Sewer Maint.	318-180	Receiving	Y
318	180	4111	Sewer Maintenance - Operations	Vehicle Maintenance	558	Sewer Maint.	318-180	Receiving	Y
318	180	4112	Sewer Maintenance - Operations	Vehicle Maintenance - Tires	-	Sewer Maint.	318-180	Receiving	Y
318	180	4113	Sewer Maintenance - Operations	Fuel	12,498	Sewer Maint.	318-180	Receiving	Y
318	180	4115	Sewer Maintenance - Operations	Equipment Maintenance	988	Sewer Maint.	318-180	Receiving	Y
318	180	4120	Sewer Maintenance - Operations	Professional Services	71,590	Sewer Maint.	318-180	Receiving	Y
318	180	4130	Sewer Maintenance - Operations	Contractual Services	666,805	Sewer Maint.	318-180	Receiving	Y
318	180	4140	Sewer Maintenance - Operations	Insurance	25,785	Sewer Maint.	318-180	Receiving	Y
318	180	4150	Sewer Maintenance - Operations	Travel & Meetings	-	Sewer Maint.	318-180	Receiving	Y
318	180	4160	Sewer Maintenance - Operations	Dues	875	Sewer Maint.	318-180	Receiving	Y
318	180	4170	Sewer Maintenance - Operations	Training	-	Sewer Maint.	318-180	Receiving	Y
318	180	5132	Sewer Maintenance - Operations	First Aid	-	Sewer Maint.	318-180	Receiving	Y
318	180	5432	Sewer Maintenance - Operations	First Aid	-	Sewer Maint.	318-180	Receiving	Y
318	180	5631	Sewer Maintenance - Operations	Discharge Permit	12,055	Sewer Maint.	318-180	Receiving	Y
318	180	5632	Sewer Maintenance - Operations	General Administration	-	Sewer Maint.	318-180	Receiving	Y
318	180	5900	Sewer Maintenance - Operations	Depreciation	272,830	Sewer Maint.	318-180	Receiving	Y
321	180	5900	Sewer Maintenance - Operations	Construction Depreciation	5,000	Sewer Construct	321-180	Receiving	Y
318	180	5950	Sewer Maintenance - Operations	Interest Expense	237,771	Sewer Maint.	318-180	Receiving	Y
<b>Sewer Maintenance - Operations Total</b>					<b>1,509,893</b>				
321	400	7210	Sewer Maintenance - Capital Outlay	Sewer Line Replacement/Sewer Capital Projects (Projected remaining carryover of South Willows Project)	-	Sewer Construct	321-400	Receiving	N
318	180	2522/5950	Sewer Maintenance - Capital Outlay	Sewer Loan Repayment - 2007 Renovation	-	Sewer Maint.	318-180	Receiving	N
<b>Sewer Maintenance - Capital Outlay Total</b>					<b>-</b>				
301	xxx	8000	No Name	Transfers Out	111,977	General	301-xxx	Receiving	N
305	xxx	8000	No Name	Transfers Out	985,902	Debt Service	305-xxx	Receiving	N
332	xxx	8000	No Name	Transfers Out	1,042	Cdbg 2003 Inc.	332-xxx	Receiving	N
335	xxx	8000	No Name	Transfers Out	4,684	1992 Cdbg Inc.	335-xxx	Receiving	N
339	xxx	8000	No Name	Transfers Out	2,717	2000 Cdbg Prog.	339-xxx	Receiving	N
346	xxx	8000	No Name	Transfers Out	2,977	Program Income	346-xxx	Receiving	N
<b>No Name Total</b>					<b>1,109,299</b>				
<b>Grand Total</b>					<b>13,524,858</b>				

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-10</b>	<b>City Council</b>	<b>\$</b>	<b>22,962</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
301-10	City Council	\$ 22,962	0.35%	\$ 80
301-20	City Attorney	45,202	0.69%	158
301-30	City Manager	44,977	0.69%	158
301-50	Finance	261,753	4.00%	918
301-60	Planning	70,476	1.08%	247
301-70	General Office	161,664	2.47%	567
301-75	Community Activities	1,048	0.02%	4
301-80	Civic Center	32,271	0.49%	113
301-90	Building	177,008	2.70%	620
301-100	Police	1,515,221	23.13%	5,311
301-110	Engineering	6,676	0.10%	23
301-120	Library	204,058	3.12%	715
301-121	Bayliss Library	86	0.00%	0
301-130	Recreation	89,907	1.37%	315
301-135	Swim Pool	38,837	0.59%	136
301-138	Parks and Public Works	377,279	5.76%	1,322
301-140	Park Maint.	45,906	0.70%	161
301-146	Museum Maint.	2,119	0.03%	7
301-150	Fire	878,655	13.41%	3,080
301-160	Public Works/Streets	42,870	0.65%	150
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	18
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(0)
301-200	Water Enterprise	88	0.00%	0
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 14,106</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-10</b>	<b>City Council</b>	<b>\$</b>	<b>22,962</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
202-120	Lost/Damage Trst	700	0.01%	2
203-300	Donations - Library Trust Fund	862	0.01%	3
206-300	Bayliss Trust Fund	160	0.00%	1
209-300	Public Comp. Lb	1,237	0.02%	4
210-300	Smip	1,179	0.02%	4
212-300	Children'S Svc.	4,488	0.07%	16
222-300	Softball Trust Fund	94	0.00%	0
234-300	Planning	84,089	1.28%	295
235-300	Pers Trust	2,100	0.03%	7
239-130	Jump Start	12,779	0.20%	45
239-300	Jump Start	237	0.00%	1
245-300	Bld. Standards	427	0.01%	1
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	0
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	11
313-162	Willows Lightin	1,780	0.03%	6
313-163	Willows Lightin	4,724	0.07%	17
314-160	Gas Tax 2107	9,865	0.15%	35
315-160	Gas Tax 2109	19,519	0.30%	68
316-138	Gas Tax 2110	21,329	0.33%	75
316-160	Gas Tax 2110	16,946	0.26%	59
317-110	Gas Tax 2107.5	203	0.00%	1
318-121	Sewer Maint.	(16)	0.00%	(0)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	6,667

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-10</b>	<b>City Council</b>	<b>\$</b>	<b>22,962</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	0
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	0
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	18
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	62
323-130	Rec. Cultural	186	0.00%	1
324-75	Usda Biomass	7,130	0.11%	25
325-200	Water Enterpris	14,359	0.22%	50
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	108
331-75	Mall Maintenanc	35	0.00%	0
331-138	Mall Maintenanc	101	0.00%	0
331-145	Mall Maintenanc	9,610	0.15%	34
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	7
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	177
338-121	County Library	7,068	0.11%	25
338-122	County Library	7,418	0.11%	26
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	13
343-60	Sb 2 Grant	40,744	0.62%	143
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-10</b>	<b>City Council</b>	<b>\$</b>	<b>22,962</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	2
352-120	Clsa Delivery	20,658	0.32%	72
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	211
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	17
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	547
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 8,856</b>

<b>TOTAL Net OpEx</b>	<b>\$</b>	<b>6,550,774</b>	<b>\$</b>	<b>22,962</b>
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TRUE

**[Notes]**

[1] Sourced from: 2020dept.pdf

[2] See Actual Exp Summary worksheet for information source



City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

301-20 City Attorney \$ 45,202 [3]

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
301-10	City Council	\$ 22,962	0.35%	\$ 158
301-20	City Attorney	45,202	0.69%	312
301-30	City Manager	44,977	0.69%	310
301-50	Finance	261,753	4.00%	1,806
301-60	Planning	70,476	1.08%	486
301-70	General Office	161,664	2.47%	1,116
301-75	Community Activities	1,048	0.02%	7
301-80	Civic Center	32,271	0.49%	223
301-90	Building	177,008	2.70%	1,221
301-100	Police	1,515,221	23.13%	10,455
301-110	Engineering	6,676	0.10%	46
301-120	Library	204,058	3.12%	1,408
301-121	Bayliss Library	86	0.00%	1
301-130	Recreation	89,907	1.37%	620
301-135	Swim Pool	38,837	0.59%	268
301-138	Parks and Public Works	377,279	5.76%	2,603
301-140	Park Maint.	45,906	0.70%	317
301-146	Museum Maint.	2,119	0.03%	15
301-150	Fire	878,655	13.41%	6,063
301-160	Public Works/Streets	42,870	0.65%	296
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	36
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(1)
301-200	Water Enterprise	88	0.00%	1
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 27,768</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

301-20 City Attorney \$ 45,202 [3]

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
202-120	Lost/Damage Trst	700	0.01%	5
203-300	Donations - Library Trust Fund	862	0.01%	6
206-300	Bayliss Trust Fund	160	0.00%	1
209-300	Public Comp. Lb	1,237	0.02%	9
210-300	Smip	1,179	0.02%	8
212-300	Children'S Svc.	4,488	0.07%	31
222-300	Softball Trust Fund	94	0.00%	1
234-300	Planning	84,089	1.28%	580
235-300	Pers Trust	2,100	0.03%	14
239-130	Jump Start	12,779	0.20%	88
239-300	Jump Start	237	0.00%	2
245-300	Bld. Standards	427	0.01%	3
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	1
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	22
313-162	Willows Lightin	1,780	0.03%	12
313-163	Willows Lightin	4,724	0.07%	33
314-160	Gas Tax 2107	9,865	0.15%	68
315-160	Gas Tax 2109	19,519	0.30%	135
316-138	Gas Tax 2110	21,329	0.33%	147
316-160	Gas Tax 2110	16,946	0.26%	117
317-110	Gas Tax 2107.5	203	0.00%	1
318-121	Sewer Maint.	(16)	0.00%	(0)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	13,124

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

**301-20**                      **City Attorney**                      **\$**                      **45,202** [3]

<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	0
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	0
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	35
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	123
323-130	Rec. Cultural	186	0.00%	1
324-75	Usda Biomass	7,130	0.11%	49
325-200	Water Enterpris	14,359	0.22%	99
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	213
331-75	Mall Maintenanc	35	0.00%	0
331-138	Mall Maintenanc	101	0.00%	1
331-145	Mall Maintenanc	9,610	0.15%	66
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	14
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	348
338-121	County Library	7,068	0.11%	49
338-122	County Library	7,418	0.11%	51
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	26
343-60	Sb 2 Grant	40,744	0.62%	281
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

**301-20**                      **City Attorney**                      **\$**                      **45,202** [3]

<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	3
352-120	Clsa Delivery	20,658	0.32%	143
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	414
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	34
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	1,076
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 17,434</b>

**TOTAL Net OpEx**                      **\$**                      **6,550,774**                      **\$**                      **45,202**

TRUE

**[Notes]**

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- [1] Sourced from: *2020dept.pdf*
  - [2] See Actual Exp Summary worksheet for information source
  - [3] Professional Services - Code Enforcement costs excluded from allocation basis

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-30</b>	<b>City Manager</b>	<b>\$</b>	<b>44,977</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
301-10	City Council	\$ 22,962	0.35%	\$ 158
301-20	City Attorney	45,202	0.69%	310
301-30	City Manager	44,977	0.69%	309
301-50	Finance	261,753	4.00%	1,797
301-60	Planning	70,476	1.08%	484
301-70	General Office	161,664	2.47%	1,110
301-75	Community Activities	1,048	0.02%	7
301-80	Civic Center	32,271	0.49%	222
301-90	Building	177,008	2.70%	1,215
301-100	Police	1,515,221	23.13%	10,403
301-110	Engineering	6,676	0.10%	46
301-120	Library	204,058	3.12%	1,401
301-121	Bayliss Library	86	0.00%	1
301-130	Recreation	89,907	1.37%	617
301-135	Swim Pool	38,837	0.59%	267
301-138	Parks and Public Works	377,279	5.76%	2,590
301-140	Park Maint.	45,906	0.70%	315
301-146	Museum Maint.	2,119	0.03%	15
301-150	Fire	878,655	13.41%	6,033
301-160	Public Works/Streets	42,870	0.65%	294
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	36
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(1)
301-200	Water Enterprise	88	0.00%	1
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 27,630</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-30</b>	<b>City Manager</b>	<b>\$</b>	<b>44,977</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
202-120	Lost/Damage Trst	700	0.01%	5
203-300	Donations - Library Trust Fund	862	0.01%	6
206-300	Bayliss Trust Fund	160	0.00%	1
209-300	Public Comp. Lb	1,237	0.02%	8
210-300	Smip	1,179	0.02%	8
212-300	Children'S Svc.	4,488	0.07%	31
222-300	Softball Trust Fund	94	0.00%	1
234-300	Planning	84,089	1.28%	577
235-300	Pers Trust	2,100	0.03%	14
239-130	Jump Start	12,779	0.20%	88
239-300	Jump Start	237	0.00%	2
245-300	Bld. Standards	427	0.01%	3
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	1
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	22
313-162	Willows Lightin	1,780	0.03%	12
313-163	Willows Lightin	4,724	0.07%	32
314-160	Gas Tax 2107	9,865	0.15%	68
315-160	Gas Tax 2109	19,519	0.30%	134
316-138	Gas Tax 2110	21,329	0.33%	146
316-160	Gas Tax 2110	16,946	0.26%	116
317-110	Gas Tax 2107.5	203	0.00%	1
318-121	Sewer Maint.	(16)	0.00%	(0)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	13,059

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-30</b>	<b>City Manager</b>	<b>\$</b>	<b>44,977</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	0
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	0
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	34
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	122
323-130	Rec. Cultural	186	0.00%	1
324-75	Usda Biomass	7,130	0.11%	49
325-200	Water Enterpris	14,359	0.22%	99
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	212
331-75	Mall Maintenanc	35	0.00%	0
331-138	Mall Maintenanc	101	0.00%	1
331-145	Mall Maintenanc	9,610	0.15%	66
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	14
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	347
338-121	County Library	7,068	0.11%	49
338-122	County Library	7,418	0.11%	51
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	26
343-60	Sb 2 Grant	40,744	0.62%	280
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-30</b>	<b>City Manager</b>	<b>\$</b>	<b>44,977</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	3
352-120	Clisa Delivery	20,658	0.32%	142
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	412
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	34
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	1,071
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 17,347</b>

<b>TOTAL Net OpEx</b>	<b>\$</b>	<b>6,550,774</b>	<b>\$</b>	<b>44,977</b>
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TRUE

**[Notes]**

[1] Sourced from: 2020dept.pdf

[2] See Actual Exp Summary worksheet for information source



City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-50</b>	<b>Finance</b>	<b>\$</b>	<b>261,753</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
301-10	City Council	\$ 22,962	0.35%	\$ 918
301-20	City Attorney	45,202	0.69%	1,806
301-30	City Manager	44,977	0.69%	1,797
301-50	Finance	261,753	4.00%	10,459
301-60	Planning	70,476	1.08%	2,816
301-70	General Office	161,664	2.47%	6,460
301-75	Community Activities	1,048	0.02%	42
301-80	Civic Center	32,271	0.49%	1,289
301-90	Building	177,008	2.70%	7,073
301-100	Police	1,515,221	23.13%	60,545
301-110	Engineering	6,676	0.10%	267
301-120	Library	204,058	3.12%	8,154
301-121	Bayliss Library	86	0.00%	3
301-130	Recreation	89,907	1.37%	3,592
301-135	Swim Pool	38,837	0.59%	1,552
301-138	Parks and Public Works	377,279	5.76%	15,075
301-140	Park Maint.	45,906	0.70%	1,834
301-146	Museum Maint.	2,119	0.03%	85
301-150	Fire	878,655	13.41%	35,109
301-160	Public Works/Streets	42,870	0.65%	1,713
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	209
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(4)
301-200	Water Enterprise	88	0.00%	4
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 160,796</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-50</b>	<b>Finance</b>	<b>\$</b>	<b>261,753</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
202-120	Lost/Damage Trst	700	0.01%	28
203-300	Donations - Library Trust Fund	862	0.01%	34
206-300	Bayliss Trust Fund	160	0.00%	6
209-300	Public Comp. Lb	1,237	0.02%	49
210-300	Smip	1,179	0.02%	47
212-300	Children'S Svc.	4,488	0.07%	179
222-300	Softball Trust Fund	94	0.00%	4
234-300	Planning	84,089	1.28%	3,360
235-300	Pers Trust	2,100	0.03%	84
239-130	Jump Start	12,779	0.20%	511
239-300	Jump Start	237	0.00%	9
245-300	Bld. Standards	427	0.01%	17
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	5
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	125
313-162	Willows Lightin	1,780	0.03%	71
313-163	Willows Lightin	4,724	0.07%	189
314-160	Gas Tax 2107	9,865	0.15%	394
315-160	Gas Tax 2109	19,519	0.30%	780
316-138	Gas Tax 2110	21,329	0.33%	852
316-160	Gas Tax 2110	16,946	0.26%	677
317-110	Gas Tax 2107.5	203	0.00%	8
318-121	Sewer Maint.	(16)	0.00%	(1)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	75,997

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-50</b>	<b>Finance</b>	<b>\$</b>	<b>261,753</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	3
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	1
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	200
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	712
323-130	Rec. Cultural	186	0.00%	7
324-75	Usda Biomass	7,130	0.11%	285
325-200	Water Enterpris	14,359	0.22%	574
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	1,234
331-75	Mall Maintenanc	35	0.00%	1
331-138	Mall Maintenanc	101	0.00%	4
331-145	Mall Maintenanc	9,610	0.15%	384
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	79
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	2,018
338-121	County Library	7,068	0.11%	282
338-122	County Library	7,418	0.11%	296
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	151
343-60	Sb 2 Grant	40,744	0.62%	1,628
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-50</b>	<b>Finance</b>	<b>\$</b>	<b>261,753</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	18
352-120	Clsa Delivery	20,658	0.32%	825
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	2,400
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	195
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	6,231
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 100,956</b>

<b>TOTAL Net OpEx</b>	<b>\$</b>	<b>6,550,774</b>	<b>\$</b>	<b>261,753</b>
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TRUE

**[Notes]**

[1] Sourced from: 2020dept.pdf

[2] See Actual Exp Summary worksheet for information source

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-70</b>	<b>General Office</b>	<b>\$</b>	<b>161,664</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
301-10	City Council	\$ 22,962	0.35%	\$ 567
301-20	City Attorney	45,202	0.69%	1,116
301-30	City Manager	44,977	0.69%	1,110
301-50	Finance	261,753	4.00%	6,460
301-60	Planning	70,476	1.08%	1,739
301-70	General Office	161,664	2.47%	3,990
301-75	Community Activities	1,048	0.02%	26
301-80	Civic Center	32,271	0.49%	796
301-90	Building	177,008	2.70%	4,368
301-100	Police	1,515,221	23.13%	37,394
301-110	Engineering	6,676	0.10%	165
301-120	Library	204,058	3.12%	5,036
301-121	Bayliss Library	86	0.00%	2
301-130	Recreation	89,907	1.37%	2,219
301-135	Swim Pool	38,837	0.59%	958
301-138	Parks and Public Works	377,279	5.76%	9,311
301-140	Park Maint.	45,906	0.70%	1,133
301-146	Museum Maint.	2,119	0.03%	52
301-150	Fire	878,655	13.41%	21,684
301-160	Public Works/Streets	42,870	0.65%	1,058
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	129
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(3)
301-200	Water Enterprise	88	0.00%	2
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 99,311</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-70</b>	<b>General Office</b>	<b>\$</b>	<b>161,664</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
202-120	Lost/Damage Trst	700	0.01%	17
203-300	Donations - Library Trust Fund	862	0.01%	21
206-300	Bayliss Trust Fund	160	0.00%	4
209-300	Public Comp. Lb	1,237	0.02%	31
210-300	Smip	1,179	0.02%	29
212-300	Children'S Svc.	4,488	0.07%	111
222-300	Softball Trust Fund	94	0.00%	2
234-300	Planning	84,089	1.28%	2,075
235-300	Pers Trust	2,100	0.03%	52
239-130	Jump Start	12,779	0.20%	315
239-300	Jump Start	237	0.00%	6
245-300	Bld. Standards	427	0.01%	11
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	3
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	77
313-162	Willows Lightin	1,780	0.03%	44
313-163	Willows Lightin	4,724	0.07%	117
314-160	Gas Tax 2107	9,865	0.15%	243
315-160	Gas Tax 2109	19,519	0.30%	482
316-138	Gas Tax 2110	21,329	0.33%	526
316-160	Gas Tax 2110	16,946	0.26%	418
317-110	Gas Tax 2107.5	203	0.00%	5
318-121	Sewer Maint.	(16)	0.00%	(0)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	46,937

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-70</b>	<b>General Office</b>	<b>\$</b>	<b>161,664</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	2
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	0
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	123
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	440
323-130	Rec. Cultural	186	0.00%	5
324-75	Usda Biomass	7,130	0.11%	176
325-200	Water Enterpris	14,359	0.22%	354
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	762
331-75	Mall Maintenanc	35	0.00%	1
331-138	Mall Maintenanc	101	0.00%	2
331-145	Mall Maintenanc	9,610	0.15%	237
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	49
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	1,246
338-121	County Library	7,068	0.11%	174
338-122	County Library	7,418	0.11%	183
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	93
343-60	Sb 2 Grant	40,744	0.62%	1,006
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-70</b>	<b>General Office</b>	<b>\$</b>	<b>161,664</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	11
352-120	Clsa Delivery	20,658	0.32%	510
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	1,482
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	121
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	3,849
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 62,353</b>

<b>TOTAL Net OpEx</b>	<b>\$ 6,550,774</b>	<b>\$ 161,664</b>
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TRUE

**[Notes]**

[1] Sourced from: 2020dept.pdf

[2] See Actual Exp Summary worksheet for information source



City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-80</b>	<b>Civic Center</b>	<b>\$</b>	<b>32,271</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
301-10	City Council	\$ 22,962	0.35%	\$ 113
301-20	City Attorney	45,202	0.69%	223
301-30	City Manager	44,977	0.69%	222
301-50	Finance	261,753	4.00%	1,289
301-60	Planning	70,476	1.08%	347
301-70	General Office	161,664	2.47%	796
301-75	Community Activities	1,048	0.02%	5
301-80	Civic Center	32,271	0.49%	159
301-90	Building	177,008	2.70%	872
301-100	Police	1,515,221	23.13%	7,464
301-110	Engineering	6,676	0.10%	33
301-120	Library	204,058	3.12%	1,005
301-121	Bayliss Library	86	0.00%	0
301-130	Recreation	89,907	1.37%	443
301-135	Swim Pool	38,837	0.59%	191
301-138	Parks and Public Works	377,279	5.76%	1,859
301-140	Park Maint.	45,906	0.70%	226
301-146	Museum Maint.	2,119	0.03%	10
301-150	Fire	878,655	13.41%	4,329
301-160	Public Works/Streets	42,870	0.65%	211
301-162	Lighting and Landscape District - Zone B	-	0.00%	-
301-170	Storm Drain	5,224	0.08%	26
301-180	Sewer Maintenance - Personnel	(102)	0.00%	(1)
301-200	Water Enterprise	88	0.00%	0
301-400	Capital Outlay (FF&E)	-	0.00%	-
301-xxx	No Name	-	0.00%	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 4,024,183</b>	<b>61.43%</b>	<b>\$ 19,824</b>

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-80</b>	<b>Civic Center</b>	<b>\$</b>	<b>32,271</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
202-120	Lost/Damage Trst	700	0.01%	3
203-300	Donations - Library Trust Fund	862	0.01%	4
206-300	Bayliss Trust Fund	160	0.00%	1
209-300	Public Comp. Lb	1,237	0.02%	6
210-300	Smip	1,179	0.02%	6
212-300	Children'S Svc.	4,488	0.07%	22
222-300	Softball Trust Fund	94	0.00%	0
234-300	Planning	84,089	1.28%	414
235-300	Pers Trust	2,100	0.03%	10
239-130	Jump Start	12,779	0.20%	63
239-300	Jump Start	237	0.00%	1
245-300	Bld. Standards	427	0.01%	2
305-400	Debt Service	-	0.00%	-
305-xxx	No Name	-	0.00%	-
306-160	Traffic Cong Relie	-	0.00%	-
306-400	Traffic Cong Relie	-	0.00%	-
307-90	Certified Access	122	0.00%	1
310-400	Rstp-Gas Tax	-	0.00%	-
311-400	SB 1	-	0.00%	-
313-161	Willows Lightin	3,134	0.05%	15
313-162	Willows Lightin	1,780	0.03%	9
313-163	Willows Lightin	4,724	0.07%	23
314-160	Gas Tax 2107	9,865	0.15%	49
315-160	Gas Tax 2109	19,519	0.30%	96
316-138	Gas Tax 2110	21,329	0.33%	105
316-160	Gas Tax 2110	16,946	0.26%	83
317-110	Gas Tax 2107.5	203	0.00%	1
318-121	Sewer Maint.	(16)	0.00%	(0)
318-400	Sewer Maint.	-	0.00%	-
318-180	Sewer Maint.	1,901,948	29.03%	9,370

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-80</b>	<b>Civic Center</b>	<b>\$</b>	<b>32,271</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
319-70	Covid 19	67	0.00%	0
319-120	Covid 19	-	0.00%	-
319-121	Covid 19	16	0.00%	0
319-122	Covid 19	-	0.00%	-
321-180	Sewer Construct	5,000	0.08%	25
321-400	Sewer Construct	-	0.00%	-
322-130	Rec. Reimb.	17,814	0.27%	88
323-130	Rec. Cultural	186	0.00%	1
324-75	Usda Biomass	7,130	0.11%	35
325-200	Water Enterpris	14,359	0.22%	71
326-400	Cdbg-Otc	-	0.00%	-
327-400	Basin Street	-	0.00%	-
329-400	Eda Grant	-	0.00%	-
330-75	Community Discr	30,883	0.47%	152
331-75	Mall Maintenanc	35	0.00%	0
331-138	Mall Maintenanc	101	0.00%	0
331-145	Mall Maintenanc	9,610	0.15%	47
332-xxx	No Name	-	0.00%	-
333-75	Economic Dev	1,968	0.03%	10
335-xxx	1992 Cdbg Inc.	-	0.00%	-
338-120	County Library	50,504	0.77%	249
338-121	County Library	7,068	0.11%	35
338-122	County Library	7,418	0.11%	37
339-xxx	No Name	-	0.00%	-
341-120	Zip Books-State	3,784	0.06%	19
343-60	Sb 2 Grant	40,744	0.62%	201
343-75	Sb 2 Grant	-	0.00%	-
344-400	USDA	-	0.00%	-
345-120	Public Library	-	0.00%	-
346-216	Program Income	-	0.00%	-

City of Willows  
City Council Department  
Overhead Allocation FY 2019-20

<b>301-80</b>	<b>Civic Center</b>	<b>\$</b>	<b>32,271</b>
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<b>FUND/ DEPT</b>	<b>Department Name</b>	<b>Allocation Basis - Net OpEx [2]</b>	<b>Allocation Percentage</b>	<b>Share of Allocated Costs</b>
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	2
352-120	Cisa Delivery	20,658	0.32%	102
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	296
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	24
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	768
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
<b>NON GF TOTAL</b>		<b>\$ 2,526,591</b>	<b>38.57%</b>	<b>\$ 12,447</b>

<b>TOTAL Net OpEx</b>	<b>\$ 6,550,774</b>	<b>\$ 32,271</b>
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TRUE

**[Notes]**

[1] Sourced from: 2020dept.pdf

[2] See Actual Exp Summary worksheet for information source

City of Willows  
Fiscal Year 2019-20  
Overhead Allocation - Summary

Fund/Dept	Department	Allocable Departments						DEPT OVHD TOTAL
		City Council	City Attorney	City Manager	Finance	General Office	Civic Center	
301-10	City Council	\$ 80	\$ 158	\$ 158	\$ 918	\$ 567	\$ 113	\$ 1,994
301-20	City Attorney	158	312	310	1,806	1,116	223	3,925
301-30	City Manager	158	310	309	1,797	1,110	222	3,906
301-50	Finance	918	1,806	1,797	10,459	6,460	1,289	22,729
301-60	Planning	247	486	484	2,816	1,739	347	6,120
301-70	General Office	567	1,116	1,110	6,460	3,990	796	14,038
301-75	Community Activities	4	7	7	42	26	5	91
301-80	Civic Center	113	223	222	1,289	796	159	2,802
301-90	Building	620	1,221	1,215	7,073	4,368	872	15,370
301-100	Police	5,311	10,455	10,403	60,545	37,394	7,464	131,573
301-110	Engineering	23	46	46	267	165	33	580
301-120	Library	715	1,408	1,401	8,154	5,036	1,005	17,719
301-121	Bayliss Library	0	1	1	3	2	0	7
301-130	Recreation	315	620	617	3,592	2,219	443	7,807
301-135	Swim Pool	136	268	267	1,552	958	191	3,372
301-138	Parks and Public Works	1,322	2,603	2,590	15,075	9,311	1,859	32,761
301-140	Park Maint.	161	317	315	1,834	1,133	226	3,986
301-146	Museum Maint.	7	15	15	85	52	10	184
301-150	Fire	3,080	6,063	6,033	35,109	21,684	4,329	76,297
301-160	Public Works/Streets	150	296	294	1,713	1,058	211	3,723
301-162	Lighting and Landscape District - Zone B	-	-	-	-	-	-	-
301-170	Storm Drain	18	36	36	209	129	26	454
301-180	Sewer Maintenance - Personnel	(0)	(1)	(1)	(4)	(3)	(1)	(9)
301-200	Water Enterprise	0	1	1	4	2	0	8
301-400	Capital Outlay (FF&E)	-	-	-	-	-	-	-
301-xxx	No Name	-	-	-	-	-	-	-
<b>GENERAL FUND TOTAL</b>		<b>\$ 14,106</b>	<b>\$ 27,768</b>	<b>\$ 27,630</b>	<b>\$ 160,796</b>	<b>\$ 99,311</b>	<b>\$ 19,824</b>	<b>\$ 349,435</b>
202-120	Lost/Damage Trst	2	5	5	28	17	3	61
203-300	Donations - Library Trust Fund	3	6	6	34	21	4	75
206-300	Bayliss Trust Fund	1	1	1	6	4	1	14
209-300	Public Comp. Lb	4	9	8	49	31	6	107
210-300	Smip	4	8	8	47	29	6	102
212-300	Children'S Svc.	16	31	31	179	111	22	390
222-300	Softball Trust Fund	0	1	1	4	2	0	8
234-300	Planning	295	580	577	3,360	2,075	414	7,302
235-300	Pers Trust	7	14	14	84	52	10	182
239-130	Jump Start	45	88	88	511	315	63	1,110
239-300	Jump Start	1	2	2	9	6	1	21
245-300	Bld. Standards	1	3	3	17	11	2	37
305-400	Debt Service	-	-	-	-	-	-	-

City of Willows  
Fiscal Year 2019-20  
Overhead Allocation - Summary

Fund/Dept	Department	Allocable Departments						DEPT OVHD TOTAL
		City Council	City Attorney	City Manager	Finance	General Office	Civic Center	
305-xxx	No Name	-	-	-	-	-	-	-
306-160	Traffic Cong Relie	-	-	-	-	-	-	-
306-400	Traffic Cong Relie	-	-	-	-	-	-	-
307-90	Certified Access	0	1	1	5	3	1	11
310-400	Rstp-Gas Tax	-	-	-	-	-	-	-
311-400	SB 1	-	-	-	-	-	-	-
313-161	Willows Lightin	11	22	22	125	77	15	272
313-162	Willows Lightin	6	12	12	71	44	9	155
313-163	Willows Lightin	17	33	32	189	117	23	410
314-160	Gas Tax 2107	35	68	68	394	243	49	857
315-160	Gas Tax 2109	68	135	134	780	482	96	1,695
316-138	Gas Tax 2110	75	147	146	852	526	105	1,852
316-160	Gas Tax 2110	59	117	116	677	418	83	1,471
317-110	Gas Tax 2107.5	1	1	1	8	5	1	18
318-121	Sewer Maint.	(0)	(0)	(0)	(1)	(0)	(0)	(1)
318-400	Sewer Maint.	-	-	-	-	-	-	-
318-180	Sewer Maint.	6,667	13,124	13,059	75,997	46,937	9,370	165,154
319-70	Covid 19	0	0	0	3	2	0	6
319-120	Covid 19	-	-	-	-	-	-	-
319-121	Covid 19	0	0	0	1	0	0	1
319-122	Covid 19	-	-	-	-	-	-	-
321-180	Sewer Construct	18	35	34	200	123	25	434
321-400	Sewer Construct	-	-	-	-	-	-	-
322-130	Rec. Reimb.	62	123	122	712	440	88	1,547
323-130	Rec. Cultural	1	1	1	7	5	1	16
324-75	Usda Biomass	25	49	49	285	176	35	619
325-200	Water Enterpris	50	99	99	574	354	71	1,247
326-400	Cdbg-Otc	-	-	-	-	-	-	-
327-400	Basin Street	-	-	-	-	-	-	-
329-400	Eda Grant	-	-	-	-	-	-	-
330-75	Community Discr	108	213	212	1,234	762	152	2,682
331-75	Mall Maintenanc	0	0	0	1	1	0	3
331-138	Mall Maintenanc	0	1	1	4	2	0	9
331-145	Mall Maintenanc	34	66	66	384	237	47	835
332-xxx	No Name	-	-	-	-	-	-	-
333-75	Economic Dev	7	14	14	79	49	10	171
335-xxx	1992 Cdbg Inc.	-	-	-	-	-	-	-
338-120	County Library	177	348	347	2,018	1,246	249	4,385
338-121	County Library	25	49	49	282	174	35	614
338-122	County Library	26	51	51	296	183	37	644

City of Willows  
Fiscal Year 2019-20  
Overhead Allocation - Summary

Fund/Dept	Department	Allocable Departments						DEPT OVHD TOTAL
		City Council	City Attorney	City Manager	Finance	General Office	Civic Center	
339-xxx	No Name	-	-	-	-	-	-	-
341-120	Zip Books-State	13	26	26	151	93	19	329
343-60	Sb 2 Grant	143	281	280	1,628	1,006	201	3,538
343-75	Sb 2 Grant	-	-	-	-	-	-	-
344-400	USDA	-	-	-	-	-	-	-
345-120	Public Library	-	-	-	-	-	-	-
346-216	Program Income	-	-	-	-	-	-	-
346-xxx	Program Income	-	-	-	-	-	-	-
347-216	HOME Program Income	-	-	-	-	-	-	-
350-120	Northnet-Train	2	3	3	18	11	2	39
352-120	Clsa Delivery	72	143	142	825	510	102	1,794
356-400	Fire-Dif	-	-	-	-	-	-	-
359-120	Literacy Passthrough	211	414	412	2,400	1,482	296	5,215
360-400	Storm Drainage	-	-	-	-	-	-	-
363-400	I-5 DIF	-	-	-	-	-	-	-
372-160	Gas Tax 2103	17	34	34	195	121	24	424
372-400	Gas Tax 2103	-	-	-	-	-	-	-
376-100	Slesf	547	1,076	1,071	6,231	3,849	768	13,542
398-60	Home Grant	-	-	-	-	-	-	-
398-216	Home Grant	-	-	-	-	-	-	-
<b>NON GF TOTAL</b>		<b>\$ 8,856</b>	<b>\$ 17,434</b>	<b>\$ 17,347</b>	<b>\$ 100,956</b>	<b>\$ 62,353</b>	<b>\$ 12,447</b>	<b>\$ 219,394</b>
<b>TOTAL Net OpEx</b>		<b>22,962</b>	<b>45,202</b>	<b>44,977</b>	<b>261,753</b>	<b>161,664</b>	<b>32,271</b>	<b>568,829</b>
<b>Cross Check (Variance) [2]</b>		<b>-</b>	<b>8,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>TRUE</b>

[Notes]

[1] Sourced from: *Budget-2020-2021-Adopted.pdf*

[2] Professional Services - Code Enforcement costs excluded from allocation basis