



# Willows City Council Special Budget Meeting

May 26, 2021  
Willows City Hall  
2:00 p.m.

City Council  
Larry Domenighini, Mayor  
Gary Hansen, Vice Mayor  
Kerri Warren, Council Member  
Joe Flesher, Council Member  
Jeff Williams, Council Member

Interim City Manager  
Wayne Peabody

City Clerk  
Tara Rustenhoven

201 North Lassen Street  
Willows, CA 95988  
(530) 934-7041

## Agenda

1. **CALL TO ORDER- 2:00 p.m.**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PUBLIC COMMENT/WRITTEN COMMUNICATIONS**

a. **Public Comments:**

Members of the public wishing to address the Council on any item(s) not on the agenda may do so at this time when recognized by the Mayor/Vice Mayor; however, no formal action will be taken unless a majority consensus of the Council directs staff to place the item on a future agenda. Public is advised to limit discussion to one presentation per individual. While not required, please state your name and address for the record. (Oral communications will be limited to three minutes)

5. **DISCUSSION OF CUTS/TRANSFERS/RESTORATION PROPOSED BY COUNCIL.**
6. **DIRECT STAFF REGARDING BUDGET STATUS.**
7. **ADJOURNMENT**

**This agenda was posted on May 24, 2021**

Tara Rustenhoven, City Clerk

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall or the Willows Public Library at 201 North Lassen Street in Willows or on the City's website at [www.cityofwillows.org](http://www.cityofwillows.org).

In compliance with the Americans with Disabilities Act, the City of Willows will make available to members of the public any special assistance necessary to participate in this meeting. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). The public should contact the City Clerk's office at 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

*The City of Willows is an Equal Opportunity Provider*

## **2021/2022 Budget Narrative**

Honorable Mayor Domenighini and Members of the Willows City Council,

The 2021/22 Preliminary Budget is presented in a format very similar to past years. The budget is presented as follows-

**SECTION 1- General Fund and Special Revenue Fund Recap, General Fund Revenue Projection, and 2020/21 Estimated General Fund Status.** This section provides an overview, bottom line of General Fund and Special Revenue Fund activity (**please refer to the section highlighted in green as the PRELIMINARY 2021/22 budget. The** projected deficit, and the estimated status of General Fund reserves. This section provides a summary of the details that are presented in Section 2.

**SECTION 2-Operations and Maintenance.** This section provides a detailed look, by City department of the operational expenditures of General and Special Revenue Funds. Please note that Enterprise Funds, (Sewer and Water) are presented in Section 5 of the budget report. **Please note that the color coding in this section is green for 2020/21 activity, blue for 2021/22 projections,**

**SECTION 3-Special Projects.** This section creates the appropriation approval for the use of grant-based loan repayment funds that must be used for a specific purpose.

**SECTION 4-Capital Projects and Debt Service.** This section outlines the expenditures for equipment, infrastructure, and service of non-enterprise debt.

**SECTION 5-Enterprise Funds.** The Sewer Fund and the Water Fund are presented in this section.

**SECTION 6-Carryover items.** Utilized to note capital projects that are in progress and have already had funds appropriated.

## **GENERAL FUND REVENUE OUTLOOK**

Please refer to Sections 1-2 and 1-2a-

The City of Willows relies on several areas of revenue for General Fund activity. The four largest sources of General Fund revenue are-

**Sales Tax**-Normally, approximately 34% of General Fund Revenue

**Property Tax**-Normally, approximately 20% of General Fund Revenue

**Transient Occupancy ("Hotel") Tax**-Normally, approximately 18% of General Fund Revenue

**Vehicle License Fee (share of DMV fees allocated on a per capita basis)**-Normally, approximately 14% of General Fund Revenue

These four areas make up over 85% of our General Fund revenue, and the impacts of the economic shutdown due to COVID-19, while varied, still has impacted all areas.

Please refer to Section 1-2a for a detailed projection of these revenue items. Please do so with the thought process that these are very much estimates as to where we will be in these revenue categories based upon information and guidance from the League of CA Cites and the sales tax consulting firm of Hinderliter de Lamas, as well as by observing activity in the community.

The City of Willows will be receiving American Relief funding and the Rule 20A money under agreements from Los Altos. The American Relief Act currently does not have a clear and defined guideline of allowable uses. My Recommendation is to set a fund specific for the money and allow staff to review the guidelines and come back to the Council for allowable uses. The Rural 20 A money I would also recommend the same process and allow staff to come back to council in the future for allowable uses.

## **GENERAL FUND EXPENDITURES**

Please refer to Sections 2-1 to 2-52a and Section 1-1 for summary information-

The details of operation and maintenance expenditures are contained in Section 2 of the report. Further, the General Fund is designated as Fund 301. If you are looking at line-item detail, if the expenditure is tied to the General Fund, it will be noted by Fund Number 301 in the Account section.

As you review the detail, please note that Staff is looking to Council to determine their priorities for services under our current situation. Further, keep in mind that a cut may not have the full fiscal impact that is hoped to achieve. Staff will be able to discuss these on a case-by-case basis as Council proposes items.

The City has benefitted from the opportunity to move to contracting with other Agencies or private entities in a number of areas (law enforcement, library director, building inspection, IT, planning, engineering, sewer treatment operations in the Enterprise Fund, etc.) and, in the number of areas cuts are already proposed where the level of service can be reduced under terms of the contract. However, fixed fee contracts present an issue where the cost cannot be cut without concessions by the contract service provider. Staff has been in contact with a number of these entities and has received some small concessions and continues to work in other areas. However, the fact remains that we are under contract obligation in a number of areas.

Also, PERS and insurance are major expenditures of the General Fund. With the PERS bond completed you will see PERS in department budget due to unknown cost and savings. Insurance is also an arena that will not provide relief, the City is experiencing increased liability and WC rates due to recent loss history.

## **CAPITAL EXPENDITURES and DEBT SERVICE**

Please refer to Section 4 for summary information-

Please note that all General Fund capital expenditures have been suspended for 2020-21 except for a \$5,000 placemark in case IT or other equipment fails and needs to be replaced. Staff would need to come back to Council for a specific appropriation if a capital expenditure were to become necessary.

For Infrastructure (Section 4-2) public works/street specific funds (primarily SB1 and other Gas Tax) are requested for appropriation not only based upon 2021-22 revenue, but carryover funds from these sources as well. Given the transition in the Community Development Services Director position, this allows for a more straightforward look at these types of funds available.

Debt Service (Section 4-3) deals with the ongoing lease on the fire engine and the GAP financing for the CDBG-OTC funds/Basin Street development agreement and new PERS Payment.

### ***SEWER & WATER ENTERPRISE FUND***

Please refer to Sections 5-1 to 5-4

The preliminary budget for the Sewer Enterprise Fund is based on a maintenance of effort. The budget as presented recognized a deficit in the funding of \$125,692. Rate and funding methodology is currently being studied, however, the outcome of these is presently unknown. Staff will maintain communications with council regarding these issues.

The Water Enterprise Funds remains in transition as the City moved towards transferring water service for the area of South Willows to Cal Water. Staff will maintain communications with council regarding this issue.

## **RESTORATION OPTIONS**

The City of Willows Staff over numerous years has been helping the City of Willows with the short falls in revenue and pandemics by extending contracts, furlough, Layoff's and freezing of positions. Currently staff is advising the council that we are now working below appropriate staffing levels in various departments. Our employees are stretched so thin, and we are burning out the workers. Also, we are finding we are not able to recruit or maintain staff at acceptable levels. Further City staff has completed a City-wide salary survey. During that survey we are finding that on average we are 16% below market value.

Based on cuts and cost saving measures through out numerous years we are requesting council consider restoration of the following items:

- City Manager March 2016
- 10% Furlough of Management and Non confidential June 2020
- Public Works Maintenance One June 30,2020
- Firefighter/Engineer December 2020
- City Council July 2020
- Community Service Director Recruitment July 2020
- Administrative Director Recruitment July 2020
- Recreation Coordinator July 2020
- Code Enforcement Officer April 2020

Staff Request that council provide direction on proposed budget and on the request for restorations.

CITY OF WILLOWS  
Preliminary Budget  
2020-2021 and 2021-2022 BUDGET YEARS  
BUDGET RECAP

DEPARTMENT-OPS/MAINT.	ADOPTED		Page	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET			FUND SUPPORT GENERAL	FUND SUPPORT OTHER
CITY COUNCIL	25982	8403	2-1	10783	10783	0
CITY ATTORNEY	50000	40000	2-3	45000	45000	0
CITY MANAGER	47591	44035	2-5	51335	51335	0
FINANCE DEPARTMENT	269490	262247	2-7	315481	315481	0
PLANNING	56005	44929	2-10	56089	56089	0
GENERAL OFFICE	163428	167369	2-12	170530	170530	0
COMMUNITY ACTIVITIES	145000	112954	2-15	96000	0	96000
CIVIC CENTER MAINT.	37500	29174	2-17	29213	29213	0
BUILDING	194348	183897	2-19	189486	188486	1000
POLICE SERVICES	1678820	1727044	2-22	1794224	1674224	120000
ENGINEERING	12000	12000	2-25	12000	10000	2000
LIBRARY	319628	318027	2-27	347880	228380	119500
LIBRARY-BAYLISS	7500	7500	2-30	0	7500	0
LIBRARY-ELK CREEK	10500	10500	2-30	10500	0	10500
RECREATION	130143	83891	2-33	96631	65709	30922
SWIMMING POOL	38627	19731	2-36	35462	35462	0
PARKS & PUBLIC WORKS-GENERAL	396329	411111	2-39	507412	476083	31329
PARKS DIVISION	47873	48838	2-42	49461	49461	0
MALL DIVISION	13500	8800	2-44	8800	0	8800
MUSEUM DIVISION	2500	2500	2-46	2500	2500	0
FIRE DEPARTMENT	922390	752236	2-48	855127	855127	0
PUBLIC WORKS/STREETS DIVISION	147479	157649	2-51	169574	56317	114257
STORM DRAINS DIVISION	7824	7451	2-53	7613	7613	0
TOTAL O & M EXPEND.	4724455	4460286		4861100	4334293	595897
SPECIAL PROJECTS						
PI ACTIVITY	4100	4100		4100	0	4100
TOTAL SPECIAL PROJECTS		4100		4100		4100
CAPITAL						
INFORMATION TECHNOLOGY	39778	5000		5000	5000	0
PUBLIC WORKS	245010	492257		495000	0	495000
FIRE						
INFRASTRUCTURE						
DEBT SERVICE	12142	194189		65938	0	65938
TOTAL CAPITAL	296930	691446		500000	5000	560938
TOTAL EXPENDITURES	5021385	5155832		5365200	4339293	1285343
ESTIMATED REVENUES & TRANSFERS	4231832	3797876		5446019	4160676	1285343
ESTIMATED DEFICIT	-789563	-1357956			-178617	0
Projected General Fund Reserve, July 1					959159	
Estimated General Fund Reserve, June 30					780542	



City of Willows - General Fund Revenue  
Preliminary Budget  
**Projected Adopted FY 2020-21**  
**Projected Proposed FY 2021-22**

	2019/20	2020/21	2021/22
Revenues:	Audited	Projection	Projection
PROPERTY TAX	\$ 861,112	\$ 875,000	\$ 880,000
PG&E FRANCHISE	\$ 54,920	\$ 52,000	\$ 52,000
WATER FRANCHISE	\$ 48,055	\$ 47,000	\$ 47,000
CABLE TV FRANCHISE	\$ 35,544	\$ 34,000	\$ 34,000
GARBAGE FRANCHISE	\$ 66,730	\$ 62,000	\$ 62,000
SALES TAX	\$ 1,414,513	\$ 1,480,000	\$ 1,500,000
TRANSFER TAX	\$ 18,945	\$ 19,000	\$ 19,000
OCCUPANCY TAX	\$ 762,924	\$ 325,000	\$ 650,000
BUSINESS LICENSE	\$ 20,310	\$ 20,000	\$ 20,000
BUILDING PERMITS	\$ 74,041	\$ 50,000	\$ 50,000
ENCROACHMENT PERMITS	\$ 4,728	\$ 4,000	\$ 4,000
FINES & FORFEITURES	\$ 13,304	\$ 5,000	\$ 5,000
GENERAL INTEREST	\$ 18,277	\$ 12,500	\$ 10,000
RENTAL OF PROPERTY	\$ 26,310	\$ 27,000	\$ 27,000
MOTOR VEHICLE IN LIEU	\$ 620,287	\$ 625,000	\$ 630,000
PLANNING FEES	\$ 5,547	\$ 6,000	\$ 6,000
PLAN CHECK FEES	\$ 49,279	\$ 30,000	\$ 30,000
FIRE DEPARTMENT FEES	\$ 44,000	\$ 40,000	\$ 40,000
SEWER ADMIN FEE	\$ -	\$ 39,440	\$ 39,440
OTHER REV & FUNDS	\$ 50,953	\$ 6,000	\$ 6,000
WEED ABATEMENT	\$ 8,501	\$ 3,500	\$ 3,500
CAL TRANS STREET SWEEP	\$ 2,951	\$ 3,936	\$ 3,936
DIF ADMINISTRATION	\$ 1,369	\$ 1,500	\$ 1,500
PARKING, AVA & VEH RELEASE	\$ -	\$ -	\$ -
SWIM POOL RECEIPTS	\$ 9,734	\$ 10,000	\$ 20,000
PARK PERMITS	\$ 1,050	\$ 1,000	\$ 1,300
PUB SAFETY SALES TAX	\$ 18,448	\$ 18,500	\$ 18,500
BOOKING FEES	\$	\$ 500	\$ 500
<b>TOTAL GENERAL REVENUES</b>	<b>\$ 4,231,832</b>	<b>\$ 3,797,876</b>	<b>\$ 4,160,676</b>



**Estimated 2020/2021 General Fund Revenue** \$ **4,082,053**

Estimated General Fund Expenditures

City Council	\$ 8,403
City Attorney	\$ 40,000
City Manager	\$ 44,035
Finance	\$ 262,247
Planning	\$ 44,929
General Office	\$ 167,369
Civic Center	\$ 29,174
Building	\$ 183,897
Police	\$ 1,727,044
Engineering	\$ 12,000
Library	\$ 318,027
Recreation	\$ 83,891
Swimming Pool	\$ 19,731
Parks & Public Works - General	\$ 411,111
Parks	\$ 48,838
Mall Maintenance	\$ 8,800
Museum Maintenance	\$ 2,500
Fire	\$ 752,236
PW, L&L	\$ 157,649
Storm Drains	\$ 7,451
Capital Outlay	\$ 5,000

Estimated 2020/21 General Fund Expenditures \$ 4,334,332

Projected Net, June 30, 2021 \$ (252,279)

General Fund Balance 07/01/20	\$ 906,438
General Fund Balance 07/01/20-Reserved	\$ 200,000
General Fund Balance 07/01/20-Capital	\$ 5,000

General Fund Balance \$ 1,111,438

Estimated Fund Balance 6/30/21 \$ 859,159

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 **ADOPTED**  
FY 2021-22 **PROPOSED**

**SOURCE OF FUNDS:**

ACCT: 10  
DEPT: CITY COUNCIL

	<u>2020/21</u>	<u>2020/21</u>
GENERAL	\$ 8,403	\$ 10,783

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4004.010 SALARIES	15000	0		0	
301.4008.010 FICA	1148	0		0	
301.4009.010 WORKERS COMPENSATION	416	496	521	521	
301.4030.010 SPECIAL DEPARTMENTAL	1250	500	1250	1250	
301.4140.010 INSURANCE	1668	2107	2212	2212	
301.4150.010 TRAVEL & MEETINGS	2000	500	2000	2000	
301.4160.010 DUES	4500	4800	4800	4800	
<b>TOTAL</b>	<b>25982</b>	<b>8403</b>	<b>10783</b>	<b>10783</b>	<b>0</b>

**EXPLANATION OF ACCOUNTS**

	FY 2020/2021	FY 2021/2022
4004 SALARIES	0	0 Unfunded
4030 SPECIAL DEPT. EXPENSE Plaques, awards, Council specific supplies	500	1250
4140 INSURANCE FIRE, THEFT, LIABILITY	2107	2212
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	500	2000
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4800	4800

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 **ADOPTED**  
FY 2021-22 **PROPOSED**

**SOURCE OF FUNDS:**

	<b>2020/21</b>	<b>2021/22</b>
<b>GENERAL</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>

**ACCT: 20  
DEPT: CITY  
ATTORNEY**

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	35000	35000	35000	35000	
301.4122.020 PROFESSIONAL SERVICES-CODE ENFORCEMENT	15000	5000	10000	10000	
<b>TOTAL</b>	<b>50000</b>	<b>40000</b>	<b>45000</b>	<b>45000</b>	

**EXPLANATION OF ACCOUNTS**

	FY 2020/2021	FY 2021/2022
4120 PROFESSIONAL SERVICES-City Attorney	35000	35000
4122 PROFESSIONAL SERVICES-Code Enforcement Legal Support	5000	10000

CITY OF WILLOWS  
PRELIMINARY BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	\$ 44,035	\$ 51,335

ACCT: 30  
DEPT: CITY  
MANAGER

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES				0	
301.4006.070 PERS				0	
301.4007.070 HEALTH INSURANCE				0	
301.4008.070 FICA				0	
301.4009.070 WORKERS COMPENSATION				0	
301.4013.070 UNEMPLOYMENT				0	
301.4014.070 LIFE INSURANCE				0	
301.4006.030 PERS	36695	40439	40439	40439	
301.4007.030 HEALTH INSURANCE	1596	1596	1596	1596	
301.4030.030 SPECIAL DEPARTMENTAL	1500	1000	1500	1500	
301.4120.030 PROFESSIONAL SERVICES	4800	0	4800	4800	
301.4150.030 TRAVEL AND MEETINGS	3000	1000	3000	3000	
TOTAL	47591	44035	51335	51335	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

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4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	40439	40439
4007 HEALTH INSURANCE CITY PORTION OF RETIREE HEALTHCARE	1596	1596
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	0	4800

CITY OF WILLOWS  
PRELIMINARY BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

GENERAL      2020/21    2021/22  
                  \$ 262,247   \$ 315,481

ACCT: 50  
DEPT. FINANCE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.050 SALARIES	144600	131884	142500	142500	
301.4006.050 PERS	56860	60866	67500	67500	
301.4007.050 HEALTH INSURANCE	21064	21543	22306	22306	
301.4008.050 FICA	11189	10217	11000	11000	
301.4009.050 WORKERS COMPENSATION	6801	8761	9199	9199	
301.4014.050 LIFE INSURANCE	126	126	126	126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	250	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	26000	26000	60000	60000	
<b>TOTAL</b>	<b>269490</b>	<b>262247</b>	<b>315481</b>	<b>315481</b>	<b>0</b>

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR      1 10% Furlough  
ADMINISTRATIVE ANALYST                    1 10% Furlough

EXPLANATION OF ACCOUNTS

FY 2020/2021    FY 2021/2022

4130 CONTRACTUAL SERVICES	26000	60000
COMPUTER SOFTWARE MAINT. CONTRACT		
ANNUAL FINANCIAL AUDIT		
PERS ACTUARIAL COSTS		
OPEB ACTUARIAL COSTS		
CONTRACTED SERVICES, OTHER		

CITY OF WILLOWS  
PRELIMINARY BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

ACCT: 60  
DEPT. PLANNING

2020/21 2021/22  
GENERA \$ 44,929 \$ 56,089

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.060 PART TIME WAGES	3000	3000	3000	3000		3000	
301.4008.060 FICA	230	230	230	230		230	
301.4009.060 WORKERS COMP.	125	199	209	199		209	
301.4021.060 POSTAGE	350	200	350	200		350	
301.4030.060 SPECIAL DEPARTMENTAL	4300	4300	4300	4300		4300	
301.4060.060 ADVERTISING	1000	1000	1000	1000		1000	
301.4120.060 PROFESSIONAL SERVICES	45000	35000	45000	35000		45000	
301.4150.060 TRAVEL & MEETINGS	2000	1000	2000	1000		2000	
<b>TOTAL</b>	<b>56005</b>	<b>44929</b>	<b>56089</b>	<b>44929</b>	<b>0</b>	<b>56089</b>	<b>0</b>

PERSONNEL: Planning Commissioner Stipend

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPT. EXPENSE MISC. SUPPLIES & EQUIP., MAPPING	4300	4300
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SI	35000	45000
4150 TRAVEL & MEETINGS Planning Commission travel and training	1000	2000

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 **ADOPTED**  
FY 2021-22 **PROPOSED**

**SOURCE OF FUNDS:**

GENERAL      2020/21      2021/22  
\$ 167,369    \$ 170,530

ACCT: 70  
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	48140	44561	48140	48140	
301.4006.070 PERS	18666	20422	18666	18666	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	
301.4008.070 FICA	3683	3409	3800	3800	
301.4009.070 WORKERS COMPENSATION	2485	2960	3108	3108	
301.4013.070 UNEMPLOYMENT	6000	0	0	0	
301.4014.070 LIFE INSURANCE	63	62	62	62	
301.4020.070 OFFICE EXPENSE	8000	6000	6000	6000	
301.4021.070 POSTAGE EXPENSE	1500	1000	1800	1800	
301.4060.070 ADVERTISING	1500	1000	1500	1500	
301.4071.070 TELEPHONE	5500	4000	4500	4500	
301.4110.070 VEH. ALLOWANCE	200	200	200	200	
301.4115.070 EQUIPMENT MAINTENANCE	6000	6000	6000	6000	
301.4120.070 PROFESSIONAL SERVICES	40000	52000	50000	50000	
301.4140.070 INSURANCE	15919	19983	20982	20982	
<b>TOTAL</b>	<b>163428</b>	<b>167369</b>	<b>170530</b>	<b>170530</b>	

**PERSONNEL:**

ADMINISTRATIVE ANALYST-CITY CLERK      1      10% Furlough



**EXPLANATION OF ACCOUNTS**

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	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>
<b>4020 OFFICE SUPPLIES</b>	<b>6000</b>	<b>6000</b>
<b>LETTERHEAD, FORMS, COMPUTER SUPPLIES</b>		
<b>MISC. OFFICE SUPPLIES, RECORD BOOKS</b>		
<b>4021 POSTAGE</b>	<b>1000</b>	<b>1800</b>
<b>GENERAL OFFICE POSTAGE</b>		
<b>4060 ADVERTISING</b>	<b>1000</b>	<b>1500</b>
<b>LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS</b>		
<b>4071 TELEPHONE</b>	<b>4000</b>	<b>4500</b>
<b>TELEPHONE IN GENERAL OFFICE AREA</b>		
<b>4110 VEHICLE ALLOW.</b>	<b>200</b>	<b>200</b>
<b>MILEAGE REIMB. PERSONAL VEHICLE</b>		
<b>4115 EQUIPMENT MAINTENANCE</b>	<b>6000</b>	<b>6000</b>
<b>ELECTRONIC OFFICE EQUIPMENT</b>		
<b>4120 PROFESSIONAL SERVICES</b>	<b>52000</b>	<b>50000</b>
<b>NETWORK MAINTENANCE CONTRACT AND</b>		
<b>T-1 NETWORK INTERNET LINE SERVICE</b>		
<b>PARCEL SOFTWARE</b>		
<b>4140 INSURANCE - LIABILITY, FIRE AND THEFT</b>	<b>19983</b>	<b>20982</b>

CITY OF WILLOWS  
PRELIMINARY BUDGET  
FY 2020-21  
FY 2021-22

ADOPTED  
PROPOSED

SOURCE OF FUNDS:

	2020/21	2021/22
COMMUNITY	\$ 40,000	\$ 40,000
ECONOMIC DEV.	\$ -	\$ -
USDA BIOMASS	\$ 12,954	\$ -
SB-2 General Plan	\$ 60,000	\$ 50,000
	\$ 112,954	\$ 90,000

ACCT: 75  
DEPT. COMMUNITY  
ACTIVITIES

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
330.4030.075 SPECIAL DEPARTMENT	15000	10000	10000		10000
343.4030.075 SB 2-GENERAL PLAN	50000	60000	50000		50000
324.4120.075 USDA BIOMASS GRANT	40000	12954	0		0
330.5733.075 LAFCO	10000	10000	10000		10000
330.5734.075 ECONOMIC DEVELOPMENT	15000	5000	5000		5000
333.5734.075 ECONOMIC DEVELOPMENT	5000	0	0		0
333.5734.075 ECONOMIC DEVELOPMENT	0	0	6000		6000
330.5735.075 THREE CORE ECON. DEVELOPMENT	0	7500	7500		7500
330.5760.075 COMMUNITY PROMOTION	10000	7500	7500		7500
TOTAL	145000	112954	96000	0	96000

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN, INCLUDING SEWER FEES SUSTAINABLE GROUND WATER ASSESSMENT	10000	10000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	5000	11000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION 2019-20 allocation inadvertently paid in 2018-19	7500	7500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$1.5K)	7500	7500

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 **ADOPTED**  
FY 2021-22 **PROJECTED**

**SOURCE OF FUNDS:**

ACCT: 80  
DEPT. CIVIC CENTER

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	\$ 29,174	\$ 29,213

ACCT. #	DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	10060	4736	4736	4736	
301.4008.080	FICA	846	846	846	846	
301.4009.080	WORKERS COMPENSATION	294	786	825	825	
301.4030.080	SPECIAL DEPARTMENTAL	800	800	800	800	
301.4080.080	P.G. & E.	15000	15000	15000	15000	
301.4081.080	WATER & SEWER EXPENSE	3000	4506	4506	4506	
301.4100.080	BUILDING MAINTENANCE	7500	2500	2500	2500	
	<b>TOTAL</b>	<b>37500</b>	<b>29174</b>	<b>29213</b>	<b>29213</b>	<b>0</b>

**PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK**

	FY 2020/2021	FY 2021/2022
<b>4100 BUILDING MAINTENANCE</b>	<b>2500</b>	<b>2500</b>
CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR		

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

**SOURCE OF FUNDS:**

	2020/21	2021/22
GENERAL	#REF!	\$ 188,486
CERTIFIED ACCESS	#REF!	\$ 1,000
	#REF!	\$ 189,486

ACCT: 90  
DEPT. BUILDING

ACT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.090 SALARIES	55968	51602	57336	57336	
301.4006.090 PERS	29723	31917	29723	29723	
301.4007.090 HEALTH INSURANCE	22577	23217	24213	24213	
301.4008.090 FICA	4678	4344	5000	5000	
301.4009.090 WORKERS COMPENSATION	2706	3428	3599	3599	
301.4014.090 LIFE INSURANCE	63	62	62	62	
301.4020.090 OFFICE EXPENSE	400	400	400	400	
301.4021.090 POSTAGE EXPENSE	50	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1000	1000	1000	1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	1000	1000	1000		1000
301.4120.090 PROFESSIONAL SERVICES	72000	62000	62000	62000	
301.4140.090 INSURANCE	3582.6	4527	4753	4753	
301.4150.090 TRAINING & TRAVEL	500	250	250	250	
301.4160.090 DUES & MEMBERSHIPS	100	100	100	100	
<b>TOTAL</b>	<b>194347.6</b>	<b>183897</b>	<b>189486</b>	<b>188486</b>	<b>1000</b>

**PERSONNEL:**

Community Development Technician 1.0 10 % Furlough

**EXPLANATION OF ACCOUNTS**

	FY 2020/2021	FY 2021/2022
4120 PROFESSIONAL SERVICES	62000	62000
CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES (large project requiring contract inspection in 2019-20)		
4160 DUES & MEMBERSHIPS	100	100
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.		

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

FY 2020-21 ADOPTED  
FY 2021-22 PROJECTED

**SOURCE OF FUNDS:**

	<u>2020/21</u>	<u>2021/22</u>	
GENERAL	1,607,044	1,674,224	
SLESF	120,000	120,000	
	<u>1,727,044</u>	<u>1,794,224</u>	

ACC. 100  
DEPT. POLICE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4006.100 PERS	267,285	280,260	311,310	311,310	
301.4007.100 HEALTH INSURANCE	1,596	1,596	1,596	1,596	
301.4130.100 CONTRACTUAL SERVICES	1,253,991	1,325,188	1,361,318	1,361,318	
376.4130.100 CONTRACTUAL SERVICES	155,948	120,000	120,000		120,000
<b>TOTAL</b>	<b>1,678,820</b>	<b>1,727,044</b>	<b>1,794,224</b>	<b>1,674,224</b>	<b>120,000</b>

**PERSONNEL:**

Law Enforcement Provided by Contract Service

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

**SOURCE OF FUNDS:**

**FY 2020-21    ADOPTED**  
**FY 2021-22    PROPOSED**

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	<u>12000</u>	<u>12000</u>

**ACC. 110**  
**DEPT. ENGINEERING**

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	2500	10000	10000	10000	10000	
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000		2000
<b>TOTAL</b>	<b>2500</b>	<b>12000</b>	<b>12000</b>	<b>12000</b>	<b>10000</b>	<b>2000</b>

**EXPLANATION OF ACCOUNTS**

		FY 2020/2021	FY 2021/2022
<b>4120 PROFESSIONAL SERVICES</b>			
General Fund	ENGINEERING SERVICES-General Engineering	10000	10000
Gas Tax	Qualified Engineering Services	2000	2000

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

PG 2-26

FY 2020-21    ADOPTED  
FY 2021-22    PROPOSED

**SOURCE OF FUNDS:**

	2020/21	2021/22
GENERAL	198,527	228,380
COUNTY LIBRARY	55,500	55,500
CSLA	14,000	14,000
LOST/DAMAGE TRST	-	-
LITERACY PASSTHROUGH	50,000	50,000
	<u>318,027</u>	<u>347,880</u>

ACC. 120  
DEPT. LIBRARY

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.120 SALARIES	6,994	8,800	8,800	8,800	
338.4001.120 SALARIES	29,812	29,812	29,812		29,812
301.4004.120 PART TIME SALARIES	47,000	31,765	50,000	50,000	
338.4004.120 PART TIME SALARIES	9,257	9,257	9,257		9,257
301.4006.120 PERS	13,088	14,880	16,434	16,434	
338.4006.120 PERS	1,883	1,883	1,883		1,883
301.4007.120 HEALTH INSURANCE	3,862	4,108	4,489	4,489	
338.4007.120 HEALTH INSURANCE	4,915	4,915	4,915		4,915
301.4008.120 FICA	5,471	4,632	6,098	6,098	
338.4008.120 FICA	2,689	2,689	2,689		2,689
301.4009.120 WORKERS COMPENSATION	4,355	6,986	7,335	7,335	
301.4013.120 UNEMPLOYMENT	-	5,000	-	-	
301.4014.120 LIFE INSURANCE	63	62	62	62	
301.4020.120 OFFICE EXPENSE	2,500	2,000	2,500	2,500	
301.4021.120 POSTAGE	350	100	350	350	
301.4030.120 SPECIAL DEPARTMENT	1,000	600	1,000	1,000	
352.4030.120 CSLA SPECIAL DEPT.	4,525	14,000	14,000		14,000
359.4030.120 SPECIAL DEPARTMENT-LITERACY	50,000	50,000	50,000		50,000
301.4071.120 TELEPHONE	2,500	2,500	2,500	2,500	
301.4080.120 Utility-Electric	13,000	12,000	13,000	13,000	
301.4115.120 EQUIPMENT MAINTENANCE	1,400	1,000	1,400	1,400	
301.4130.120 CONTRACTUAL SERVICES	90,000	83,503	93,000	93,000	



<b>338.4130.120 CONTRACTUAL SERVICES</b>	-	<b>1,497</b>	<b>1,497</b>		<b>1,497</b>
<b>301.4140.120 INSURANCE</b>	<b>13,335</b>	<b>16,416</b>	<b>17,237</b>	<b>17,237</b>	
<b>301.4150.120 TRAINING &amp; TRAVEL</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>	
<b>301.4160.120 DUES &amp; MEMBERSHIPS</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>301.4933.120 PRINT MATERIAL</b>	<b>5,533</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	
<b>202.4933.120 PRINT MATERIAL</b>	<b>474</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>338.4933.120 PRINT MATERIAL</b>	<b>5,447</b>	<b>5,447</b>	<b>5,447</b>		<b>5,447</b>
<b>TOTAL</b>	<b>319,628</b>	<b>318,027</b>	<b>347,880</b>	<b>228,380</b>	<b>119,500</b>

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

	FY 2020/2021	FY 2021/2022
<b>4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)</b>	<b>41022</b>	<b>59257</b>
<b>4020 OFFICE EXPENSE</b>	<b>2000</b>	<b>2500</b>
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		
<b>4130 CONTRACTUAL SERVICES</b>	<b>83503</b>	<b>93000</b>
CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES		

CITY OF WILLOWS  
PRELIMINARY BUDGET

PG 2-29

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

ACC. 121  
DEPT. BAYLISS LIBRARY

COUNTY LIBRAR' 2020/21 2021/22  
7500 7500

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED	PROPOSED	2021/22	2021/22
		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.121 PART TIME SALARIES	4096	4096	4096	0	4096
338.4008.121 FICA	313	313	313	0	313
338.4009.121 WORKERS COMPENSATIO	241	241	241	0	241
338.4030.121 SPECIAL DEPARTMENT	0	0	0	0	0
338.4071.121 TELEPHONE	450	450	450	0	450
338.4080.121 P.G. & E.	2400	2400	2400	0	2400
<b>TOTAL</b>	<b>7500</b>	<b>7500</b>	<b>7500</b>	<b>0</b>	<b>7500</b>

PERSONNEL:

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



CITY OF WILLOWS  
PRELIMINARY BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

ACC. 130  
DEPT. RECREATION

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 52,969	\$ 109,289
JUMP START	\$ 8,296	\$ 8,296
REC REIMB	\$ 22,626	\$ 22,626
<b>TOTAL</b>	<b>\$ 83,891</b>	<b>\$ 140,211</b>

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.130 SALARY	49154	1936	1936	1936	
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	12000	12000	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500	12500	12500		12500
301.4006.130 PERS	23774	22530	29026	29026	
301.4007.130 HEALTH INSURANCE	8777	689	8653	8653	
239.4008.130 FICA-JUMP START	420	419	419		419
301.4008.130 FICA	4128	515	4218	4218	
322.4008.130 FICA - REC. REIMB.	956	956	956		956
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547		547
301.4009.130 WORKERS COMPENSATION	2821	2940	3087	3087	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720		720
301.4013.130 UNEMPLOYMENT	0	14400	0	0	
301.4014.130 LIFE INSURANCE	63	0	62	62	
322.4021.130 POSTAGE - REC. REIMB.	200	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850		1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	8000	8000	8000		8000
301.4071.130 TELEPHONE	1000	1000	1000	1000	
301.4110.130 VEHICLE ALLOWANCE	1200	0	1200	1200	
322.4120.130 PROFESSIONAL SERVICES	250	250	250		250
301.4140.130 INSURANCE	3133	3959	4157	4157	
301.4150.130 TRAINING & TRAVEL	200	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	170	0	170	170	
<b>TOTAL</b>	<b>130143</b>	<b>83891</b>	<b>96631</b>	<b>65709</b>	<b>30922</b>

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

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

**EXPLANATION OF ACCOUNTS**

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		FY 2020/2021	FY 2021/2022
4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	12500	12500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC. SOFTWARE MAINTENANCE	8000	8000

CITY OF WILLOWS  
PRELIMINARY BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

GENERAL      2020/21      2021/22  
19731            35462

ACC. 135  
DEPT. SWIM POOL

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	15500	4500	15500	15500	
301.4008.135 FICA	1186	344	1186	1186	
301.4009.135 WORKERS COMPENSATION	542	531	542	542	
301.4020.135 OFFICE EXPENSE	200	200	200	200	
301.4030.135 SPECIAL DEPARTMENTAL	4000	2500	4000	4000	
301.4050.135 CLOTHING	120	120	120	120	
301.4060.135 ADVERTISING	500	500	500	500	
301.4071.135 TELEPHONE	250	225	225	225	
301.4080.135 P.G.& E.	4700	2500	4700	4700	
301.4081.135 WATER & SEWER EXPENSE	4500	4600	4600	4600	
301.4100.135 BUILDING MAINTENANCE	2500	1000	1000	1000	
301.4115.135 EQUIPMENT MAINT.	2500	250	250	250	
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	
301.4140.135 INSURANCE	1079	1561	1639	1639	
301.4150.135 TRAVEL AND TRAINING	650	650	650	650	
301.5132.135 FIRST AID	300	150	250	250	
<b>TOTAL</b>	<b>38627</b>	<b>19731</b>	<b>35462</b>	<b>35462</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

4004 TEMPORARY LABOR CITY POOL      FY 2020/2021      FY 2021/2022  
4500    15500

HEAD LIFEGUARD  
ASSIST. HEAD LIFEGUARD

**STAFF GUARDS  
SWIM LESSON INSTRUCTORS  
DAILY MAINTENANCE**

<b>4030 SPECIAL DEPT. EXPENSE</b>	<b>2500</b>	<b>4000</b>
<b>CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES CLEANING, SUPPLIES, TRASH BAGS</b>		
<b>4081 WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.</b>	<b>4600</b>	<b>4600</b>
<b>4100 BUILDING MAINT.</b>	<b>1000</b>	<b>1000</b>
<b>POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL</b>		
<b>4120 PROFESSIONAL SERVICES</b>	<b>100</b>	<b>100</b>
<b>PREVIOUS CONTRACT POOL MAINTENANCE HAS REVERTED TO CITY STAFF</b>		



**CITY OF WILLOWS  
PRELIMINARY BUDGET**

PG 2-38

FY 2020-21    **ADOPTED**  
FY 2021-22    **PROPOSED**

**SOURCE OF FUNDS:**

	2020/21	2021/22
GENERAL	379782	476083
GAS TAX	31329	31329
<b>TOTAL</b>	<b>411111</b>	<b>507412</b>

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

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4001.138 SALARIES	151677	74396	198178	198178	
316.4001.138 SALARIES	20541	20541	20541		20541
301.4002.138 OVERTIME	11000	11000	11000	11000	
301.4004.138 PART TIME SALARIES	28710	0	30000	30000	
301.4006.138 PERS	72554	77157	99722	99722	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	32057	35546	68421	68421	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	14003	6444	16232	16232	
316.4008.138 FICA	1526	1526	1526		1526
301.4009.138 WORKERS COMPENSATION	6010	11412	11982	11982	
316.4009.138 WORKERS COMPENSATION	2892	2892	2892		2892
301.4013.138 UNEMPLOYMENT	0	5000	0	0	
301.4014.138 LIFE INSURANCE	189	127	248	248	
301.4020.138 OFFICE EXPENSE	800	400	400	400	
301.4030.138 SPECIAL DEPARTMENT	2000	2000	2000	2000	
301.4040.138 SMALL TOOLS	1000	600	600	600	
301.4050.138 CLOTHING	2500	2000	2500	2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	2000	2000	2000	2000	
301.4090.138 RENT-EQUIPMENT	1000	0	0	0	
301.4111.138 VEHICLE MAINTENANCE	12000	8000	8000	8000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2000	2000	2000	

301.4113.138 FUEL	11000	10000	10000	10000
301.4115.138 EQUIPMENT MAINTENANCE	4000	4000	4000	4000
301.4120.138 PROFESSIONAL SERVICES	2000	121000	2000	2000
301.4134.138 TREE MAINTENANCE	3000	2200	2200	2200
301.4150.138 TRAVEL & TRAINING	500	500	600	600
301.4160.138 DUES AND MEMBERSHIPS	700	700	700	700
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400
301.5436.138 GARAGE SUPPLIES	1300	800	800	800
301.5437.138 FIRST AID	100	100	100	100
<b>TOTAL</b>	<b>396329</b>	<b>411111</b>	<b>507412</b>	<b>476083</b>
				<b>31329</b>

**PERSONNEL:**

COMMUNITY SERVICES DIRECTOR	1	
MAINTENANCE WORKER I	1	Unfunded
MAINTENANCE WORKER II	2	Staffed with one Maint II and Mechanic
SEASONAL PARKS/PUBLIC WORKS	1	

**EXPLANATION OF SELECTED ACCOUNTS**

**4020 OFFICE EXPENSE**

OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES

**4160 DUES AND MEMBERSHIPS**

AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION,  
PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT

**4150 TRAVEL AND TRAINING**

CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING

CITY OF WILLOWS  
 PRELIMINARY BUDGET  
 FY 2020-21 ADOPTED  
 FY 2021-22 PROPOSED

PG 2-41

SOURCE OF FUNDS:

ACCT: 140  
 DEPT: PARK MAINT.

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	\$ 48,838	\$ 49,461

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	10000	8500	8500	8500	
301.4071.140 TELEPHONE	200	200	200	200	
301.4080.140 P.G.& E.	17000	16500	16500	16500	
301.4081.140 WATER & SEWER	8000	9000	9000	9000	
301.4100.140 BUILDING MAINTENANCE	2000	1500	1500	1500	
301.4120.140 PROFESSIONAL SERVICES	500	400	400	400	
301.4130.140 CONTRACT SERVICES	288	288	288	288	
301.4140.140 INSURANCE	9885	12450	13073	13073	
<b>TOTAL</b>	<b>47873</b>	<b>48838</b>	<b>49461</b>	<b>49461</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT EXPENSE	8500	8500
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES		
4100 BUILDING MAINTENANCE	1500	1500
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED		
4120 PROFESSIONAL SERVICES	400	400

**SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR,  
MINOR REPAIR**

**4130 CONTRACT SERVICES**

**ALARM MONITORING**

**288**

**288**

**CITY OF WILLOWS  
PRELIMINARY BUDGET**

PG 2-43

FY 2020-21    **ADOPTED**  
FY 2021-22    **PROJECTED**

ACCT: 145  
DEPT: MALL MAINT.

**SOURCE OF FUNDS:**

	2020/21	2021/22
GENERAL	#REF!	0
MALL MAINT.	8800	8800

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
331.4030.145 SPECIAL DEPARTMENTAL	1000	800	800		800
331.4080.145 P.G.& E.	2000	2000	2000		2000
331.4081.145 WATER	6000	6000	6000		6000
331.4120.145 PROFESSIONAL SVC.-MALL MAINT FUND	4500	0	0		
<b>TOTAL</b>	<b>13500</b>	<b>8800</b>	<b>8800</b>	<b>0</b>	<b>8800</b>

**EXPLANATION OF ACCOUNTS**

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

CITY OF WILLOWS  
PRELIMINARY BUDGET

PG 2-45

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

ACCT: 146  
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	2500	2500

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER & SEWER	1500	2000	2000	2000	
301.4100.146 BUILDING MAINTENANCE	1000	500	500	500	
<b>TOTAL</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>0</b>

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4100 BUILDING MAINTENANCE MINOR REPAIRS	500	500

CITY OF WILLOWS  
PRELIMINARY BUDGET

PG 2-47

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	<u>2020/21</u>	<u>2021/22</u>
GENERAL	\$ 752,236	\$ 855,127

ACC. 150  
DEPT. FIRE

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	328,651	215,473	275,000	275,000	
301.4002.150 OVERTIME	20,000	30,000	15,000	15,000	
301.4004.150 TEMP WAGES	40,000	30,000	30,000	30,000	
301.4005.150 HOLIDAY PAY	8,206	5,584	7,973	7,973	
301.4006.150 PERS	192,179	192,959	215,293	215,293	
301.4007.150 HEALTH INSURANCE	107,600	65,689	90,445	90,445	
301.4008.150 FICA	29,653	22,706	24,000	24,000	
301.4009.150 WORKERS COMPENSATION	18,403	17,276	18,139	18,139	
301.4010.150 CALL BACK	10,000	5,000	5,000	5,000	
301.4014.150 LIFE INSURANCE	315	186	248	248	
301.4020.150 OFFICE EXPENSE	1,700	1,500	1,500	1,500	
301.4021.150 POSTAGE	250	250	250	250	
301.4030.150 SPECIAL DEPARTMENTAL	11,500	11,500	11,500	11,500	
301.4040.150 SMALL TOOLS	5,000	5,000	5,000	5,000	
301.4050.150 UNIFORM EXPENSE	3,500	2,500	2,500	2,500	
301.4071.150 TELEPHONE	6,650	6,650	6,650	6,650	
301.4080.150 PG&E	17,000	17,000	17,000	17,000	
301.4081.150 WATER AND SEWER	1,500	2,006	2,100	2,100	
301.4100.150 BUILDING MAINT.	10,000	7,000	7,000	7,000	
301.4110.150 VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	8,500	8,500	8,500	8,500	
301.4115.150 EQUIP. MAINT.	9,000	9,000	9,000	9,000	
301.4120.150 PROFESSIONAL SERVICES	300	300	300	300	
301.4130.150 CONTRACTUAL SERVICES	50,000	45,000	50,000	50,000	
301.4140.150 INSURANCE	21,983	31,457	33,029	33,029	



301.4150.150 TRAVEL & TRAINING	2,500	2,000	2,000	2,000	
301.4160.150 DUES & MEMBERSHIPS	1,100	1,100	1,100	1,100	
301.5306.150 VOLUNTEER PERS	4,500	4,200	4,200	4,200	
<b>TOTAL</b>	<b>922,390</b>	<b>752,236</b>	<b>855,127</b>	<b>855,127</b>	<b>0</b>

**PERSONNEL:**

CHIEF 1 10% Furlough  
ENGINEER/FIREFIGHTERS 2  
ENGINEER/FIREFIGHTER 1 Unfunded  
CODE ENFORCEMENT OFFICER 0

**EXPLANATION OF ACCOUNTS**

**FY 2020/2021 FY 2021/2022**

<b>4030</b>	<b>SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING</b>	<b>11,500</b>	<b>11,500</b>
<b>4040</b>	<b>SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS</b>	<b>5,000</b>	<b>5,000</b>
<b>4130</b>	<b>CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS</b>	<b>45,000</b>	<b>50,000</b>
<b>5306</b>	<b>ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND</b>	<b>4,200</b>	<b>4,200</b>

**CITY OF WILLOWS  
PRELIMINARY BUDGET  
FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED**

**SOURCE OF FUNDS:**

	<u>2019/20</u>	<u>2020/21</u>
GENERAL	53,609	55,317
GT 2105	33,000	33,000
GT 2106	19,400	23,929
GT 2107	23,722	23,722
L&L ZONE A	3,964	3,964
L&L ZONE B	3,315	2,806
L&L ZONE C	20,639	26,836
	<u>157,649</u>	<u>169,574</u>

DEPT 160  
DEPT. PUBLIC WORKS/STREETS  
DEPT 161  
LIGHTING AND LANDSCAPE DISTRICT-ZONE A  
DEPT 162  
LIGHTING AND LANDSCAPE DISTRICT-ZONE B  
DEPT 163  
LIGHTING AND LANDSCAPE DISTRICT-ZONE C

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22	2021/22
				FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	6,000	4,000	4,000	4,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	1,993	1,264	1,264		1,264
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,315	3,315	2,806		2,806
313.4030.163 SPEC DEPARTMENT- L&L DISTRICT ZONE C	6,000	20,539	26,836		26,836
301.4071.160 TELEPHONE	1,500	1,500	1,500	1,500	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	11,000	10,000	10,000	10,000	
301.4081.160 WATER & SEWER EXPENSE	1,500	2,050	2,100	2,100	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,400	1,400	1,400		1,400
313.4082.161 STREET LIGHTING-L& L DISTRICT	1,300	1,300	1,300		1,300
314.4082.160 STREET LIGHTING	3,000	3,000	3,000		3,000
315.4082.160 STREET LIGHTING	23,929	19,400	23,929		23,929
316.4082.160 STREET LIGHTING	21,222	21,222	21,222		21,222
301.4100.160 BUILDING MAINTENANCE	1,000	1,000	1,000	1,000	
301.4120.160 PROFESSIONAL SERVICES	2,000	1,000	1,000	1,000	
301.4140.160 INSURANCE	25,821	31,159	32,717	32,717	
314.5431.160 GAS TAX-STREET MAINTENANCE	30,000	30,000	30,000		30,000
301.5439.160 ALLEY MAINTENANCE	4,000	3,000	3,000	3,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	2,500	2,500	2,500		2,500

TOTAL	147,479	157,649	169,574	55,317	114,257
			FY 2020/2021	FY 2021/2022	
<b>4082 STREET LIGHTING</b>			<b>44,922</b>	<b>49,451</b>	
<b>GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS</b>					
<b>4100 BUILDING MAINT</b>			<b>1,000</b>	<b>1,000</b>	
<b>CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING</b>					
<b>4120 PROF. SERVICES</b>			<b>1,000</b>	<b>1,000</b>	
<b>ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION</b>					
<b>5431 STREET MAINTENANCE MATERIALS</b>			<b>30,000</b>	<b>30,000</b>	
<b>AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE</b>					

CITY OF WILLOWS  
 PRELIMINARY BUDGET  
 FY 2020-21 ADOPTED  
 FY 2021-22 PROPOSED

PG 2-52

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	7,451	7,613

ACC. 170  
 DEPT. STORM DRAINS

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	2,500	2,000	2,000	2,000	
301.4080.170 PG&E	1,200	1,200	1,200	1,200	
301.4115.170 EQUIPMENT MAINTENANCE	800	500	500	500	
301.4120.170 PROFESSIONAL SERVICES	750	500	500	500	
301.4140.170 INSURANCE	2,574	3,251	3,413	3,413	
TOTAL	7,824	7,451	7,613	7,613	0

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE	2,000	2,000
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	500	500

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21      ADOPTED  
FY 2021-22      PROPOSED

SOURCE OF FUNDS:

ACC: 216  
DEPT: CDBG PI  
ACTIVITIES

	2020/21	2021/22
347 HOME Program Income	3100	3100
346 Program Income	1000	1000
	<b>4100</b>	<b>4100</b>

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	3100	3100		3100
346.4030.216 Special Department	1000	1000	1000		1000
<b>TOTAL</b>	<b>4100</b>	<b>4100</b>	<b>4100</b>		<b>4100</b>

	2020/21	2021/22
HOME PI- Ongoing support for Senior Housing Grant-post grant items and PI Contribution to new HOME Grant	3100	3100
Program Income-Loan processing support and training	1000	1000

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21 ADOPTED  
FY 2021-22 PROPOSED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	5,000	5,000
FIRE-DIF		

ACC: 400  
CAPITAL OUTLAY  
FURNITURE, FIXTURES AND EQUIPMENT

	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.7168.400 Public Works Equipment	9,635	-	-	-	-
301.7234.400 Computer/Office Equipment	22,512	5,000	5,000	5,000	
301.7241.400 Fire-Equipment Replacement	7,631	-	-	-	
<b>Total Furniture, Fixtures and Equipment</b>	<b>39,778</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	

2020/21	2021/22
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\$5,000 for emergency IT replacement

\$	5,000	\$	5,000
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**CITY OF WILLOWS**  
**ADOPTED BUDGET**  
**FY 2020-21 ADOPTED**  
**FY 2021-22 PROPOSED**

<b>SOURCE OF FUNDS:</b>	<u>2020/21</u>	<u>2021/22</u>	<b>ACC: 400</b>
RSTP (Includes Carryover)	109000	110000	<b>CAPITAL OUTLAY</b>
Gas Tax 2103	167000	168000	
SB 1	216257	217000	
<b>TOTAL</b>	<b>492257</b>	<b>495000</b>	

		<b>ADOPTED</b>	<b>PROPOSED</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>FY 2019/2020</b>	<b>FY 2020/2021</b>	<b>FY 2021/2022</b>	<b>FUND</b>	<b>FUND</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>SUPPORT</b>	<b>SUPPORT</b>
				<b>GENERAL</b>	<b>OTHER</b>
<b>311.7256.400</b>	<b>Street/Sidewalk Reconstruction SB 1</b>	<b>108290</b>	<b>216257</b>	<b>217000</b>	<b>217000</b>
<b>310.7256.400</b>	<b>Street Reconstruction and Resurface</b>	<b>86720</b>	<b>109000</b>	<b>110000</b>	<b>110000</b>
<b>372.7256.400</b>	<b>Street Reconstruction and Resurface</b>	<b>50000</b>	<b>167000</b>	<b>168000</b>	<b>168000</b>
	<b>Total Infrastructure</b>	<b>245010</b>	<b>492257</b>	<b>495000</b>	<b>495000</b>

Funds may also be used in road related maintenance as well as reconstruction at the discretion of the Community Development Services Director.

**Note** SB 1 (Fund 311), RSTP (Fund 310) and Gas Tax 2103 (Fund 372) proposed appropriations for 2020-21 include carryover amounts estimated at 6/30/20 plus estimated revenue for 2020-21.

CITY OF WILLOWS  
ADOPTED BUDGET

FY 2020-21      ADOPTED  
FY 2021-22      PROPOSED

SOURCE OF FUNDS:	2020/21	2021/22
General Fund	-	-
Fire-DIF	64,189	65,938
I-5-DIF	130,000	-
<b>TOTAL</b>	<b>194,189</b>	<b>65,938</b>

ACC: 400  
Debt Service

	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROPOSED FY 2021/2022 BUDGET	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.7281.400 Debt Service-South Willows Infrastructure GAP loan	5,583	-	-		-
356.7241.400 Debt Service-Fire Engine Lease	6,559	64,189	65,938		65,938
363.7281.400 Debt Service-GAP Financing-OTC and Basin Street Debt Service-Pension Obligation Bond	-	130,000	-		-
<b>Total Debt Service</b>	<b>12,142</b>	<b>194,189</b>	<b>65,938</b>		<b>65,938</b>

**NOTE**      The I-5 Development Impact Fee will be the funding source for loan payments on the GAP financing for 2020-21. Gap loan to be paid by General fund and reimbursed by EDA grant once finialed  
Per the development agreement, California Land Investors will start making annual payments in 2021-22 to the City for the subsequent 5 year period. Those will be the source for payments in subsequent years on the GAP financing, with repayment to the I-5 DIF fund, plus any remaining interest, in the final year of payment by CA Land Investors. A note will need to be developed. If default by the developer should occur, the General Fund is responsible for repayment to the I-5 DIF fund.



CITY OF WILLOWS  
 2020-2021 ADOPTED BUDGET  
 2021-2022 PROPOSED BUDGET  
 ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION  
 ENTERPRISE FUNDS

2020-21  
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	496873	1583682	1685271		395284
Sewer Construction	275531	16500	30000		262031
<b>Total</b>	<b>772404</b>	<b>1600182</b>	<b>1715271</b>	<b>0</b>	<b>657315</b>

2021-22  
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	395284	1583682	1727874		251092
Sewer Construction	262031	18500	0		280531
<b>Total</b>	<b>657315</b>	<b>1602182</b>	<b>1727874</b>	<b>0</b>	<b>531623</b>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1333188	Sewer Service- Residential	1175787
Capital Expenditures	30000	Commercial	260000
Loan Repayments	352083	NE Willows CSD	137895
<b>Total Expenditure</b>	<b>1715271</b>		
		Total Service Fees	1573682
		Interest	10000
		<b>Total Sewer Service Revenue</b>	<b>1583682</b>
		Sewer Connection	15000
		Interest	1500
		<b>Total Sewer Connection Reven</b>	<b>16500</b>

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1375803	Sewer Service- Residential	1175787
Capital Expenditures	0	Commercial	260000
Loan Repayments	352071	NE Willows CSD	137895
<b>Total Expenditure</b>	<b>1727874</b>		
		Total Service Fees	1573682
		Interest	10000
		<b>Total Sewer Service Revenue</b>	<b>1583682</b>
		Sewer Connection	15000
		Interest	3500
		<b>Total Sewer Connection Revenue</b>	<b>18500</b>

**CITY OF WILLOWS**  
**2020/21 ADOPTED BUDGET**  
**2021/2022 PROJECTED BUDGET**  
**SEWER MAINTENANCE-PERSONNEL**

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4001.180 SALARIES	178386	138643	144184	138643	144184
318.4002.180 OVERTIME	9000	8000	8000	8000	8000
318.4006.180 PERS	81061	77067	84294	77067	84294
318.4007.180 HEALTH INSURANCE	90308	70353	73490	70353	73490
318.4008.180 FICA	16335	11218	11642	11218	11642
318.4009.180 WORKERS COMPENSATION	11530	9210	9671	9210	9671
318.4013.180 UNEMPLOYMENT	400	400	400	400	400
318.4014.180 LIFE INSURANCE	252	186	252	186	252
<b>TOTAL SALARIES AND BENEFITS</b>	<b>387272</b>	<b>315077</b>	<b>331933</b>	<b>315077</b>	<b>331933</b>

**PERSONNEL:**

**SUPERVISOR**                    1  
**MAINTENANCE I**                2

CITY OF WILLOWS  
 2020/21 ADOPTED BUDGET  
 2021/2022 PROJECTED BUDGET  
 SEWER MAINTENANCE-OPERATIONS

PG 5-3

ACCT.# DESCRIPTION	FY 2019/2020 BUDGET	ADOPTED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4020.180 OFFICE EXPENSE	600	600	618	600	618
318.4030.180 SPECIAL DEPARTMENTAL	4,500	4,500	4,635	4,500	4,635
318.4040.180 SMALL TOOLS	600	600	618	600	618
318.4050.180 UNIFORM EXPENSE	2,800	2,800	2,884	2,800	2,884
318.4071.180 TELEPHONE	950	950	979	950	979
318.4080.180 PG&E	170,000	180,000	182,500	180,000	182,500
318.4081.180 WATER AND SEWER	2,000	2,600	2,600	2,600	2,600
318.4100.180 BUILDING MAINT.	2,500	2,500	2,575	2,500	2,575
318.4111.180 VEHICLE MAINT.	20,000	20,000	20,600	20,000	20,600
318.4112.180 VEHICLE-TIRES	2,000	2,000	2,060	2,000	2,060
318.4113.180 VEHICLE-FUEL	14,000	7,000	7,000	7,000	7,000
318.4115.180 EQUIP. MAINT.	21,000	21,000	21,630	21,000	21,630
318.4120.180 PROFESSIONAL SERVICES	20,000	35,000	35,000	35,000	35,000
318.4130.180 CONTRACTUAL SERVICES	654,000	654,000	673,620	654,000	673,620
318.4140.180 INSURANCE	25,600	31,771	33,360	31,771	33,360
318.4150.180 TRAVEL & MEETINGS	300	300	309	300	309
318.4160.180 DUES AND MEMBERSHIPS	2,000	2,000	2,060	2,000	2,060
318.4170.180 TRAINING	300	300	309	300	309
318.5132.180 FIRST AID AND SAFETY	250	250	258	250	258
318.5631.180 DISCHARGE PERMIT	10,500	10,500	10,815	10,500	10,815
318.5632.180 GENERAL ADMINISTRATION	77,234	39,440	39,440	39,440	39,440
<b>TOTAL</b>	<b>1,031,134</b>	<b>1,018,111</b>	<b>1,043,870</b>	<b>1,018,111</b>	<b>1,043,870</b>

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	

<b>4111 VEHICLE MAINTENANCE</b>	<b>20,000</b>
<b>MAINTENANCE OF SEWER ASSIGNED VEHICLES</b>	
<b>4120 PROFESSIONAL SERVICES</b>	<b>35,000</b>
<b>LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION,</b>	
<b>MINOR CONSTRUCTION, ENGINEERING SERVICES, LEGAL SERVICES</b>	
<b>SLUDGE REMOVAL</b>	
<b>4130 CONTRACTUAL SERVICES</b>	<b>654,000</b>
<b>CONTRACT OPERATION OF PLANT FACILITY</b>	

**CITY OF WILLOWS**  
**2020/21 ADOPTED BUDGET**  
**2021/2022 PROJECTED BUDGET**  
**SEWER MAINTENANCE**  
**CAPITAL OUTLAY**

DESCRIPTION	PROPOSED 2020-21 BUDGET	PROJECTION 2021-2022 BUDGET
321.7210.400 Sewer Line Replacement/Sewer Capital Projects (Projected remainint carryover of South Willows Project)	30,000	-
318.2522/5950.180 SEWER LOAN REPAYMENT-2007 Renovation	352,083	352,071
TOTAL CAPITAL AND DEBT SERVICE	382,083	352,071

CITY OF WILLOWS  
 2020/21 ADOPTED BUDGET  
 2021/2022 PROJECTED BUDGET

PG 5-5

WATER ENTERPRISE  
 ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION  
 ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
<b>2020-21</b>			
500	6500	6192	808
<b>2021-22</b>			
308	7500	6192	1616

Enterprise Expenditures	Enterprise Funding
Special Department Expense	1000
PG & E	2300
Maintenance	1000
Professional Svc.	1000
Insurance	92
State Fees	800
<b>Total</b>	<b>6192</b>