



Willows City Council Special Budget Meeting

June 1, 2020
Willows City Hall
3:00 p.m.

City Council
Kerri Warren, Mayor
Larry Domenighini, Vice Mayor
Gary Hansen, Council Member
Lawrence Mello, Council Member
Joe Flesher, 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- 3:00 P.M.**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PUBLIC COMMENT/WRITTEN COMMUNICATIONS**

a. **Public Comment:**

Pursuant to N-25-20 issued by Governor Gavin Newsom, this City Council meeting will be CLOSED to the public to prevent the transmission of the COVID-19 virus. Members of the public may attend the meeting telephonically by following the instructions below. In accordance with the Ralph M. Brown Act public comment during this Special Meeting is limited to only those item(s) appearing on the agenda. Members of the public wishing to address the Council may do so at this time by stating your name and address. Then please wait until you are recognized by the Mayor or Vice Mayor. No formal action will be taken unless the matter is placed on a future agenda. Each caller will be limited to three (3) minutes.

Dial in Number: (605) 313-5611

Access Number: 404150

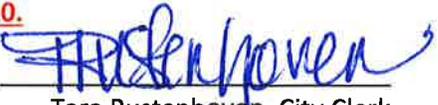
5. **FY 2020/2021 Proposed Budget With 2021/2022 Projections**

- **Budget Overview**
- **Operations**
- **Capital**
- **Enterprise Funds**
- **Carryover Items**

6. **Direct staff to establish a date and time for the next Budget Workshop.**

7. **Adjournment**

This agenda was posted on May 28, 2020.


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.

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. 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.

CITY OF WILLOWS

2020/21

PROPOSED
BUDGET

WITH

2021/22 PROJECTIONS

CITY OF WILLOWS
 2020-2021 PROPOSED BUDGET
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2020/2021 Budget Narrative

Honorable Mayor Warren and Members of the Willows City Council,

The 2020/21 Preliminary Budget is presented in a format very similar to past years. However, due to an added process, a review of how it is set up and presented is in order. The budget is presented as follows-

SECTION 1- General Fund and Special Revenue Fund Recap, General Fund Revenue Projection, and 2019/20 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 first pass of the 2020/21 budget. The section in red contains some additional cuts that are proposed but need to be discussed in a broader perspective of Council priorities moving forward**), 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, and a page, designated by A, has been added to each department in red. This A page is intended to provide possible additional cuts that have been proposed, and Staff requests that Council, as you individually review the budget, keep notes regarding your thoughts/ideas regarding additional cuts.**

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 a number of 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, will impact 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 guesses as to where we will be in these revenue categories based upon information and guidance from the League of CA Cities and the sales tax consulting firm of Hinderliter de Lamas, as well as by observing activity in the community. In rough terms, in comparing the 2020-21 General Fund Revenue projections to the revenue projections provided at the 2019/20 mid-year review in February 2020, the following summary of shortfalls are noted-

Transient Occupancy Tax-	\$400,000
Sales Tax-	\$252,000
Building Permits	37,000
Plan Check	30,000
Other Revenue and Refunds	39,000

There are other potential shortfalls, but this group, totaling \$758,000, makes up the large majority of the potential revenue reduction.

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. PERS has already made it clear that they will not provide relief on either ongoing PERS contributions or the unfunded liability, and, at present, Staff is not aware of any movement in the State Legislature to attempt to override this. Insurance is also an arena that not only is not going to provide relief, the City is experiencing increased liability and WC rates due to recent loss history.

Again, please refer to Section 2 for details of expenditures, cuts already built into the proposal, and proposed additional cuts. Staff will review in detail with the Council at the budget workshop.

Bottom line, the first pass of the budget notes a deficit of \$675K, with opening reserves of \$1.136MM. This would leave an estimated reserve at the close of 2020-21 of \$493K, which would represent a 12% reserve at the close of 20/21.

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 2020-21 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.

SEWER ENTERPRISE FUND

Please refer to Sections 5-1 to 5-4-

The preliminary budget for the Sewer Enterprise Fund is based upon the following-

- Council adoption of the proposed rate increase structure. Please also note that the revenue projections if the rate increase is not adopted is noted in red on page 5-1.
- Removal of one position from the Sewer Enterprise Fund. This position has been transferred to the General Fund.
- Sewer Administration charge of \$39,440.
- Commencement of tracking of fuel usage to specific vehicles in the Public Works/Sewer fleet

CARRYOVER ITEMS

Refer to Section 6-1-

Section 6 consists of carryover of project(s) that have been appropriated in current or prior years. This year, it consists entirely of the continued progress on the South Willows Infrastructure Project.

**BUDGET RECAP
(General and Special Revenue Funds)**

**GENERAL FUND REVENUE AND
STATUS ESTIMATES**

SECTION 1

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

DEPARTMENT-OPS/MAINT.	2020/21 PROPOSED TOTAL	2020/21 PROPOSED GENERAL FUND	2020/21 PROPOSED OTHER FUNDS	2020/21 ADDITIONAL CUTS TOTAL	2020/21 ADD. CUTS GENERAL FUND	2020/21 ADD. CUTS OTHER FUNDS	Page	2021/22 PROJECTED TOTAL	2021/22 PROJECTED GENERAL FUND	2021/22 PROJECTED OTHER FUNDS
CITY COUNCIL	24551	24551		8403	8403		2-1	26931	26931	
CITY ATTORNEY	45000	45000		40000	40000		2-3	45000	45000	
CITY MANAGER	44035	44035		44035	44035		2-5	55737	55737	
FINANCE DEPARTMENT	262247	262247		243454	243454		2-7	283217	283217	
PLANNING	44929	44929		44929	44929		2-10	56089	56089	
GENERAL OFFICE	167369	167369		167369	167369		2-12	175466	175466	
COMMUNITY ACTIVITIES	112954		112954	112954		112954	2-15	90000		90000
CIVIC CENTER MAINT.	29174	29174		29174	29174		2-17	29213	29213	
BUILDING	183897	182897	1000	183897	182897	1000	2-19	194963	193963	1000
POLICE SERVICES	1727044	1607044	120000	1727044	1607044	120000	2-22	1794224	1674224	120000
ENGINEERING	12000	10000	2000	12000	10000	2000	2-25	12000	10000	2000
LIBRARY	320953	210928	110025	320953	210928	110025	2-27	338405	228380	110025
LIBRARY-BAYLISS	7500		7500	7500		7500	2-30	7500		7500
LIBRARY-ELK CREEK	10500		10500	10500		10500	2-30	10500		10500
RECREATION	134411	103489	30922	134411	103489	30922	2-33	140211	109289	30922
SWIMMING POOL	19731	19731		19731	19731		2-36	38966	38966	
PARKS & PUBLIC WORKS-GENERAL	455099	423770	31329	455099	423770	31329	2-39	477412	446083	31329
PARKS DIVISION	48838	48838		48838	48838		2-42	46367	46367	
MALL DIVISION	8800		8800	8800		8800	2-44	8800		8800
MUSEUM DIVISION	2500	2500		2500	2500		2-46	2500	2500	
FIRE DEPARTMENT	752236	752236		752236	752236		2-48	819822	819822	
PUBLIC WORKS/STREETS DIVISION	157849	53709	104140	157849	53709	104140	2-51	169574	55317	114257
STORM DRAINS DIVISION	7451	7451		7451	7451		2-53	7613	7613	
TOTAL O & M EXPEND.	4579068	4039898	539170	4539127	3999957	539170		4830510	4304177	526333
CAPITAL										
INFORMATION TECHNOLOGY	5000	5000		5000	5000			10000	10000	
PUBLIC WORKS	585257		585257			585257				200000
FIRE	0									
INFRASTRUCTURE	0									
DEBT SERVICE			194189			194189				
TOTAL CAPITAL	590257	5000	779446	5000	5000	779446		10000	10000	200000
TOTAL EXPENDITURES	5169325	4044898	1318616	4544127	4004957	1318616		4843510	4314177	729333
ESTIMATED REVENUES	4688492	3369876	1318616	4688492	3369876	1318616		4575109	3845776	729333
ESTIMATED DEFICIT		-675022	0		-635081	0			-468401	0
Projected General Fund Reserve @7/1/20		1135633			1127921				460611	
Estimated General Fund Reserve 6/30/21		460611			492840				-7790	

City of Willows - General Fund Revenue
2020/21 and 2021/22 Projections

Revenues:	2018/19 Actual	2019/20 Projection	2019/20 Mid Year Revision	4/28/2020 COVID-19 REVISE	5/19/2020 Revise	2020/21 Projection	2021/22 Projection	NOTES
PROPERTY TAX	\$ 809,929	\$ 792,000	\$ 820,000	\$ 805,000	\$ 815,000	\$ 805,000	\$ 821,100	1
PG&E FRANCHISE	\$ 49,724	\$ 50,000	\$ 50,000	\$ 54,920	\$ 54,920	\$ 52,000	\$ 52,000	
WATER FRANCHISE	\$ 45,834	\$ 46,000	\$ 48,055	\$ 48,055	\$ 48,055	\$ 47,000	\$ 47,000	
CABLE TV FRANCHISE	\$ 34,519	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500	\$ 34,000	\$ 34,000	
GARBAGE FRANCHISE	\$ 72,216	\$ 62,000	\$ 62,000	\$ 62,000	\$ 65,000	\$ 62,000	\$ 62,000	
SALES TAX	\$ 1,477,295	\$ 1,380,000	\$ 1,400,000	\$ 1,273,692	\$ 1,273,692	\$ 1,148,000	\$ 1,275,000	2
TRANSFER TAX	\$ 18,749	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
OCCUPANCY TAX	\$ 861,879	\$ 725,000	\$ 725,000	\$ 725,000	\$ 762,925	\$ 325,000	\$ 650,000	3
BUSINESS LICENSE	\$ 20,820	\$ 21,000	\$ 21,000	\$ 21,000	\$ 20,000	\$ 20,000	\$ 20,000	
BUILDING PERMITS	\$ 51,419	\$ 95,000	\$ 95,000	\$ 87,000	\$ 87,000	\$ 50,000	\$ 50,000	
ENCROACHMENT PERMITS	\$ 11,266	\$ 6,000	\$ 6,000	\$ 6,000	\$ 5,000	\$ 4,000	\$ 4,000	
FINES & FORFEITURES	\$ 12,981	\$ 2,500	\$ 2,500	\$ 11,000	\$ 11,000	\$ 5,000	\$ 5,000	
GENERAL INTEREST	\$ 16,191	\$ 22,000	\$ 22,000	\$ 19,000	\$ 19,000	\$ 12,500	\$ 10,000	
RENTAL OF PROPERTY	\$ 22,946	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	
MOTOR VEHICLE IN LIEU	\$ 577,461	\$ 575,000	\$ 595,000	\$ 595,000	\$ 620,287	\$ 600,000	\$ 600,000	4
PLANNING FEES	\$ 16,401	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
PLAN CHECK FEES	\$ 20,962	\$ 20,000	\$ 20,000	\$ 50,000	\$ 50,000	\$ 30,000	\$ 30,000	
FIRE DEPARTMENT FEES	\$ 36,986	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
SEWER ADMIN FEE	\$ 77,234	\$ 77,234	\$ 77,234	\$ 39,440	\$ 39,440	\$ 39,440	\$ 39,440	
OTHER REV & FUNDS	\$ 4,695	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000	\$ 6,000	\$ 6,000	5
WEED ABATEMENT	\$ 10,305	\$ 8,000	\$ 3,500	\$ 3,500	\$ 8,322	\$ 3,500	\$ 3,500	
CAL TRANS STREET SWEEP	\$ 4,919	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	\$ 3,936	
DIF ADMINISTRATION	\$ 807	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500	
PARKING, AVA & VEH RELEASE	\$ 11	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	
SWIM POOL RECEIPTS	\$ 26,042	\$ 20,000	\$ 20,000	\$ 8,500	\$ 8,500	\$ 10,000	\$ 20,000	
PARK PERMITS	\$ 2,963	\$ 1,300	\$ 1,300	\$ 1,155	\$ 1,115	\$ 1,000	\$ 1,300	
PUB SAFETY SALES TAX	\$ 18,260	\$ 14,500	\$ 14,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	
BOOKING FEES	\$ 1,165	\$ 500	\$ 500	\$ 550	\$ 661	\$ 500	\$ 500	
TOTAL GENERAL REVENUES	\$ 4,303,979	\$ 4,098,470	\$ 4,163,525	\$ 4,003,248	\$ 4,082,053	\$ 3,369,876	\$ 3,845,776	

NOTES

1 Property tax is not currently subject to allowed delays and deferral of payment. Unfortunate issues such as foreclosures may drive this number downward. As with a number of other areas, this is a "wait and see" line item.

2 Guidance regarding sales tax projections for 2020/21 range from 10% to 36% down from original 2018-19 numbers. Based upon the sales mix within the City of Willows, 18% decline was used as the estimate downward. For 21-22, an estimate that splits the difference between 2019-20 and 2020-21 was used.

3 Guidance regarding transient occupancy tax and observation of local hotel activity has led to the following estimates-

April-June 2020	15% of normal
July-Sept. 2020	20% of normal
Oct.-Dec. 2020	45% of normal
Jan-Mar. 2021	90% of normal
Average of the 4 quarters	42.50% of normal

2019-20 updated TOT Revenue	\$	762,925
		<u>42.50%</u>
	\$	324,243

These projections are not subject to seasonal (quarterly) fluctuations in TOT. It is assumed that pent up demand will create a stay in a later quarter as travel, construction, and the racetrack may see a "surge" in activity as the economy opens back up.

2021-2022 is based upon a doubling of 2020-21 activity.

4 VLF is anticipated to not move significantly. It is generally a growth area from year to year. Replacement vehicle purchases, with higher registration, is expected to be slowed, however. Repossessions and non payment may become an issue.

5 The City received a \$40,000 insurance dividend in 2019-20 from its self insurance liability and WC pool. That amount dropped to \$2,500 for 2020-21.

City of Willows
 Estimated Schedule of General Fund Activity
 FY 2019-20

Estimated 2019/2020 General Fund Revenue \$ **4,082,053**

Estimated General Fund Expenditures

City Council	\$ 23,005
City Attorney	\$ 48,100
City Manager	\$ 44,912
Finance	\$ 260,245
Planning	\$ 57,905
General Office	\$ 161,719
Civic Center	\$ 32,850
Building	\$ 169,848
Police	\$ 1,515,221
Engineering	\$ 2,500
Library	\$ 204,000
Recreation	\$ 91,747
Swimming Pool	\$ 37,539
Public Works-Dept. Wide	\$ 370,502
Parks	\$ 40,085
Mall Maintenance	\$ 8,091
Museum Maintenance	\$ 1,900
Fire	\$ 887,770
Public Works-Streets	\$ 38,784
Storm Drains	\$ 6,163
<u>Capital Outlay /Debt Service</u>	<u>\$ 241,835</u>

Estimated 2019/20 General Fund Expenditures \$ 4,244,721

Estimated 2019/2020 Deficit \$ (162,668)

General Fund Balance 07/01/19-Unreserved	\$ 1,094,301
General Fund Balance 07/01/19-Reserved	\$ 200,000
General Fund Balance 07/01/19-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,299,301

Estimated Fund Balance 6/30/20 \$ 1,136,633

**OPERATIONS &
MAINTENANCE
SECTION 2**

**CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-CITY COUNCIL**

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	2020-21
General Fund	\$ 25,982	\$ 24,551	\$ 8,403	\$ 26,931
Total	\$ 25,982	\$ 24,551	\$ 8,403	\$ 26,931

Items of Note:

Proposed budget includes the following

.75K **Cut to special department**
1.5K **Travel and meetings**

Additional Cuts includes the following

15.0K **Suspension of Council Pay**
1.1K **Employer taxes associated with Council Pay**

Willows Municipal Code 2.05.020 notes that any official action taken by the Council regarding salary changes will not take affect until the next seated Council. If Council chooses to suspend their salary, options need to be discussed.

CITY OF WILLOWS
PROPOSED BUDGET

PG. 2-2

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 10
DEPT: CITY COUNCIL

	2020/21	2020/21
GENERAL \$	24,551 \$	26,931

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	15000	15000	15000	15000	15000		15000	
301.4008.010 FICA	1148	1148	1148	1148	1148		1148	
301.4009.010 WORKERS COMPENSATION	414	416	496	521	496		521	
301.4030.010 SPECIAL DEPARTMENTAL	118	1250	500	1250	500		1250	
301.4140.010 INSURANCE	1596	1668	2107	2212	2107		2212	
301.4150.010 TRAVEL & MEETINGS	0	2000	500	2000	500		2000	
301.4160.010 DUES	4729	4500	4800	4800	4800		4800	
TOTAL	23005	25982	24551	26931	24551	0	26931	0

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4004 SALARIES	15000	15000
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
PROPOSED BUDGET
Additional Cut Consideration**

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additonal Cut	Proposed Budget With Effect of Additonal Cuts
301.4004.010 SALARIES	15000	15000	0
301.4008.010 FICA	1148	1148	0
301.4009.010 WORKERS COMPENSATION	496		496
301.4030.010 SPECIAL DEPARTMENTAL	500		500
301.4140.010 INSURANCE	2107		2107
301.4150.010 TRAVEL & MEETINGS	500		500
301.4160.010 DUES	4800		4800
TOTAL	24551	16148	8403

Additional Cut Notes

Council would suspend payment to themselves for the 2020-21 year.

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-CITY ATTORNEY**

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2020-21
General Fund	\$ 50,000	\$ 45,000	\$ 40,000	\$ 45,000
Total	\$ 50,000	\$ 45,000	\$ 40,000	\$ 45,000

Items of Note:

Proposed budget includes the following

5K Cut to code enforcement-legal

Additional Cuts includes the following

5K Additional cut to code enforcement-legal

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2020-21 PROPOSED
 FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL \$	45,000 \$	45,000

ACCT: 20
 DEPT: CITY
 ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED		PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	35000	35000	35000	35000	35000		35000	
301.4122.020 PROFESSIONAL SERVICES-CODE ENFORCEMENT	15000	15000	10000	10000	10000		10000	
TOTAL	50000	50000	45000	45000	45000		45000	

EXPLANATION OF ACCOUNTS

FY 2020/2021 FY 2021/2022

4120 PROFESSIONAL SERVICES-City Attorney	35000	35000
4122 PROFESSIONAL SERVICES-Code Enforcement Legal Support	10000	10000

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-CITY MANAGER**

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 47,591	\$ 44,035	\$ 44,035	\$ 55,737
Total	\$ 47,591	\$ 44,035	\$ 44,035	\$ 55,737

Items of Note:

Proposed budget includes the following

- 5K End participation in Northstate Employment Relations Consotium
- 2K Reduce travel and meetings

Additional Cuts includes the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-6

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

2020/21 2021/22
GENERAL \$ 44,035 \$ 55,737

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4006.030 PERS	35433	36695	40439	44841	40439		44841	
301.4007.030 HEALTH INSURANCE	1596	1596	1596	1596	1596		1596	
301.4030.030 SPECIAL DEPARTMENTAL	914	1500	1000	1500	1000		1500	
301.4120.030 PROFESSIONAL SERVICES	4730	4800	0	4800	0		4800	
301.4150.030 TRAVEL AND MEETINGS	2239	3000	1000	3000	1000		3000	
TOTAL	44912	47591	44035	55737	44035	0	55737	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

-----	FY 2019/2020	FY 2020/2021
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	40439	44841
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
PROPOSED BUDGET
Additional Cut Consideration

ACCT: 30
DEPT: CITY MANAGER

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4006.030 PERS	40439		40439
301.4007.030 HEALTH INSURANCE	1596		1596
301.4030.030 SPECIAL DEPARTMENTAL	1000		1000
301.4120.030 PROFESSIONAL SERVICES	0		0
301.4150.030 TRAVEL AND MEETINGS	1000		1000
	44035		44035

Additional Cut Notes

No additional cuts proposed at this time.

**CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-FINANCE**

PG. 2-7

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 269,490	\$ 262,247	\$ 243,454	\$ 283,217
Total	\$ 269,490	\$ 262,247	\$ 243,454	\$ 283,217

Items of Note:

Proposed budget includes the following

- \$13K 10% Paycut/furlough**
- \$1K Resulting reduction in employer payroll tax**

Additional Cuts include the following

- \$19K Move Admin. Svc. Director to 25% pay cut and suspend auto allowance**

EXPLANATION OF ACCOUNTS

FY 2020/2021 FY 2021/2022

4130 CONTRACTUAL SERVICES
COMPUTER SOFTWARE MAINT. CONTRACT
ANNUAL FINANCIAL AUDIT
PERS ACTUARIAL COSTS
OPEB ACTUARIAL COSTS

26000 30000

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

ACCT: 50
DEPT: Finance

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.050 SALARIES	131884	13395	118489
301.4006.050 PERS	60866	1973	58893
301.4007.050 HEALTH INSURANCE	21543		21543
301.4008.050 FICA	10217	1025	9192
301.4009.050 WORKERS COMPENSATION	8761		8761
301.4014.050 LIFE INSURANCE	126		126
301.4110.050 VEH. ALLOWANCE	2600	2400	200
301.4115.050 EQUIPMENT MAINTENANCE	250		250
301.4130.050 CONTRACTUAL SERVICES	26000		26000
	262247	18793	243454

Additional Cut Notes

Administrative Services Director moves from 10% to 25% pay cut for 2020-21 and forfeits auto allowance for same period.

**CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-PLANNING**

PG. 2-10

General Fund	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
	\$ 56,005	\$ 44,929	\$ 44,929	\$ 56,089
Total	\$ 56,005	\$ 44,929	\$ 44,929	\$ 56,089

Items of Note:

Proposed budget includes the following

10K Reduction in Planning Services
1K Travel and Meetings

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 60
DEPT. PLANNING

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

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL	OTHER
301.4004.060 PART TIME WAGES	2900	3000	3000	3000	3000		3000	
301.4008.060 FICA	222	230	230	230	230		230	
301.4009.060 WORKERS COMP.	125	125	199	209	199		209	
301.4021.060 POSTAGE	200	350	200	350	200		350	
301.4030.060 SPECIAL DEPARTMENTAL	4075	4300	4300	4300	4300		4300	
301.4060.060 ADVERTISING	1000	1000	1000	1000	1000		1000	
301.4120.060 PROFESSIONAL SERVICES	48500	45000	35000	45000	35000		45000	
301.4150.060 TRAVEL & MEETINGS	883	2000	1000	2000	1000		2000	
TOTAL	57905	56005	44929	56089	44929	0	56089	0

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 SERVICES	35000	45000
4150 TRAVEL & MEETINGS Planning Commission travel and training	1000	2000

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

PG. 2-11a

ACCT: 60
DEPT: Planning

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4004.060 PART TIME WAGES	3000		3000
301.4008.060 FICA	230		230
301.4009.060 WORKERS COMP.	199		199
301.4021.060 POSTAGE	200		200
301.4030.060 SPECIAL DEPARTMENTAL	4300		4300
301.4060.060 ADVERTISING	1000		1000
301.4120.060 PROFESSIONAL SERVICES	35000		35000
301.4150.060 TRAVEL & MEETINGS	1000		1000
	44929		44929

Additional Cut Notes

No additional cuts proposed at this time.

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

	2019-20	2020-21 Proposed	2020-2021 Additional Cut:	Projected 2021-22
General Fund	\$ 163,428	\$ 167,369		\$ 175,466
Total	\$ 163,428	\$ 167,369	\$ -	\$ 175,466

Items of Note:

Items of Note:

Proposed budget includes the following

\$4K 10% Furlough

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

GENERAL 2020/21 2021/22
\$ 167,369 \$ 175,466

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	47338	48140	44561	49512	44561		49512	
301.4006.070 PERS	18422	18666	20422	22242	20422		22242	
301.4007.070 HEALTH INSURANCE	5772	5772	5772	5772	5772		5772	
301.4008.070 FICA	3621	3683	3409	3788	3409		3788	
301.4009.070 WORKERS COMPENSATION	2484	2485	2960	3108	2960		3108	
301.4013.070 UNEMPLOYMENT	0	6000	0	0	0		0	
301.4014.070 LIFE INSURANCE	67	63	62	62	62		62	
301.4020.070 OFFICE EXPENSE	5000	8000	6000	6000	6000		6000	
301.4021.070 POSTAGE EXPENSE	750	1500	1000	1800	1000		1800	
301.4060.070 ADVERTISING	750	1500	1000	1500	1000		1500	
301.4071.070 TELEPHONE	3500	5500	4000	4500	4000		4500	
301.4110.070 VEH. ALLOWANCE	150	200	200	200	200		200	
301.4115.070 EQUIPMENT MAINTENANCE	3725	6000	6000	6000	6000		6000	
301.4120.070 PROFESSIONAL SERVICES	55000	40000	52000	50000	52000		50000	
301.4140.070 INSURANCE	15140	15919	19983	20982	19983		20982	
TOTAL	161719	163428	167369	175466	167369		175466	

PERSONNEL:

ADMINISTRATIVE ANALYST-CITY CLERK

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4020 OFFICE SUPPLIES	6000	6000
LETTERHEAD, FORMS, COMPUTER SUPPLIES		
MISC. OFFICE SUPPLIES, RECORD BOOKS		
4021 POSTAGE	1000	1800
GENERAL OFFICE POSTAGE		
4060 ADVERTISING	1000	1500
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS		
4071 TELEPHONE	4000	4500
TELEPHONE IN GENERAL OFFICE AREA		
4110 VEHICLE ALLOW.	200	200
MILEAGE REIMB. PERSONAL VEHICLE		
4115 EQUIPMENT MAINTENANCE	6000	6000
ELECTRONIC OFFICE EQUIPMENT		
4120 PROFESSIONAL SERVICES	52000	50000
NETWORK MAINTENANCE CONTRACT AND		
T-1 NETWORK INTERNET LINE SERVICE		
PARCEL SOFTWARE		
Election Costs in 20-21		
4140 INSURANCE - LIABILITY, FIRE AND THEFT	19983	20982

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

**ACCT: 70
DEPT: General Office**

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.070 SALARIES	44561		44561
301.4006.070 PERS	20422		20422
301.4007.070 HEALTH INSURANCE	5772		5772
301.4008.070 FICA	3409		3409
301.4009.070 WORKERS COMPENSATION	2960		2960
301.4013.070 UNEMPLOYMENT	0		0
301.4014.070 LIFE INSURANCE	62		62
301.4020.070 OFFICE EXPENSE	6000		6000
301.4021.070 POSTAGE EXPENSE	1000		1000
301.4060.070 ADVERTISING	1000		1000
301.4071.070 TELEPHONE	4000		4000
301.4110.070 VEH. ALLOWANCE	200		200
301.4115.070 EQUIPMENT MAINTENANCE	6000		6000
301.4120.070 PROFESSIONAL SERVICES	52000		52000
301.4140.070 INSURANCE	19983		19983
TOTAL	167369		167369

Additional Cut Notes

No additional cuts proposed at this time.

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-COMMUNITY ACTIVITIES**

PG. 2-15

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
Community Discretionary	\$ 50,000	\$ 40,000		\$ 40,000
USDA-Feasibility	\$ 40,000	\$ 12,954		\$ -
SB 2-General Plan	\$ 50,000	\$ 60,000		\$ 50,000
Economic Discretionary	\$ 5,000	\$ -		\$ -
Total	\$ 145,000	\$ 112,954		\$ 90,000

Items of Note:

Items of Note:

Proposed budget includes the following

- \$5K Economic Discretionary Fund has been depleted
- \$10K Community Discretionary reduction in activities

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

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	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL
330.4030.075 SPECIAL DEPARTMENT	39500	15000	10000	10000		10000	10000
343.4030.075 SB 2-GENERAL PLAN	50000	50000	60000	50000		60000	50000
324.4120.075 USDA BIOMASS GRANT	37046	40000	12954	0		12954	0
330.5733.075 LAFCO	10000	10000	10000	10000		10000	10000
330.5734.075 ECONOMIC DEVELOPMENT	277	15000	5000	5000		5000	5000
333.5734.075 ECONOMIC DEVELOPMENT	5155	5000	0	0		0	0
330.5735.075 THREE CORE ECON. DEVELOPMENT	0	0	7500	7500		7500	7500
330.5760.075 COMMUNITY PROMOTION	7500	10000	7500	7500		7500	7500
TOTAL	149478	145000	112954	90000	0	112954	90000

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN 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	5000
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
 PROPOSED BUDGET
 Additional Cut Consideration

ACCT: 75
 DEPT: Community Activities

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
330.4030.075 SPECIAL DEPARTMENT	10000		10000
343.4030.075 SB 2-GENERAL PLAN	60000		60000
324.4120.075 USDA BIOMASS GRANT	12954		12954
330.5733.075 LAFCO	10000		10000
330.5734.075 ECONOMIC DEVELOPMENT	5000		5000
333.5734.075 ECONOMIC DEVELOPMENT	0		0
330.5735.075 THREE CORE ECON. DEVELOPMENT	7500		7500
330.5760.075 COMMUNITY PROMOTION	7500		7500
	112954		112954

Additional Cut Notes

Community Activities are primarily funded through grants, old housing rehab loan payments, and rent from the two City owned residential units.

**CITY OF WILLOWS
 2019-20 ADOPTED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-CIVIC CENTER**

PG. 2-17

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 37,500	\$ 29,174		\$ 29,213
Total	\$ 37,500	\$ 29,174		\$ 29,213

Items of Note:

Proposed budget includes the following

- \$5K Reduction in custodian hours from 15 hours to 6 hours per week
- \$5K Reduction in building maintenance

Additional Cuts include the following

TBD

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2020-21 PROPOSED
 FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACCT: 80
 DEPT. CIVIC CENTER

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

ACCT. #	DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
		FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	9180	10060	4736	4736	4736		4736	
301.4008.080	FICA	722	846	846	846	846		846	
301.4009.080	WORKERS COMPENSATION	294	294	786	825	786		825	
301.4030.080	SPECIAL DEPARTMENTAL	1500	800	800	800	800		800	
301.4080.080	P.G. & E.	15000	15000	15000	15000	15000		15000	
301.4081.080	WATER & SEWER EXPENSE	3500	3000	4506	4506	4506		4506	
301.4100.080	BUILDING MAINTENANCE	2654	7500	2500	2500	2500		2500	
	TOTAL	32850	37500	29174	29213	29174	0	29213	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

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

CITY OF WILLOWS
 PROPOSED BUDGET
 Additional Cut Consideration

ACCT: 80
 DEPT: Community Activities

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additonal Cut	Proposed Budget With Effect of Additonal Cuts
301.4004.080 PART TIME SALARY	4736		4736
301.4008.080 FICA	846		846
301.4009.080 WORKERS COMPENSATION	786		786
301.4030.080 SPECIAL DEPARTMENTAL	800		800
301.4080.080 P.G. & E.	15000		15000
301.4081.080 WATER & SEWER EXPENSE	4506		4506
301.4100.080 BUILDING MAINTENANCE	2500		2500
	29174		29174

Additional Cut Notes

CITY OF WILLOWS
2019-20 ADOPTED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-BUILDING

PG. 2-19

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General	\$ 193,348	\$ 182,897		\$ 193,963
Certified Access	\$ 1,000	\$ 1,000		\$ 1,000
Total	\$ 194,348	\$ 183,897		\$ 194,963

Items of Note:

Proposed budget includes the following

\$5K 10% Furlough
\$10K Professional Services

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-20

FY 2020-21 ADOPTED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 182,897	\$ 193,963
CERTIFIED ACCESS	\$ 1,000	\$ 1,000
	\$ 183,897	\$ 194,963

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	54049	55968	51602	57336	51602		57336	
301.4006.090 PERS	29059	29723	31917	35417	31917		35417	
301.4007.090 HEALTH INSURANCE	21769	22577	23217	24213	23217		24213	
301.4008.090 FICA	4249	4678	4344	4782	4344		4782	
301.4009.090 WORKERS COMPENSATION	2706	2706	3428	3599	3428		3599	
301.4014.090 LIFE INSURANCE	62	63	62	62	62		62	
301.4020.090 OFFICE EXPENSE	224	400	400	400	400		400	
301.4021.090 POSTAGE EXPENSE	0	50	50	50	50		50	
301.4030.090 SPECIAL DEPARTMENTAL	2700	1000	1000	1000	1000		1000	
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000		1000		1000
301.4120.090 PROFESSIONAL SERVICES	51500	72000	62000	62000	62000		62000	
301.4140.090 INSURANCE	3430	3583	4527	4753	4527		4753	
301.4150.090 TRAINING & TRAVEL	0	500	250	250	250		250	
301.4160.090 DUES & MEMBERSHIPS	100	100	100	100	100		100	
TOTAL	169848	194348	183897	194963	182897	1000	193963	1000

PERSONNEL:

Community Development Technician 1.0

EXPLANATION OF ACCOUNTS

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

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

ACCT: 90
DEPT: Building

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.090 SALARIES	51602		51602
301.4006.090 PERS	31917		31917
301.4007.090 HEALTH INSURANCE	23217		23217
301.4008.090 FICA	4344		4344
301.4009.090 WORKERS COMPENSATION	3428		3428
301.4014.090 LIFE INSURANCE	62		62
301.4020.090 OFFICE EXPENSE	400		400
301.4021.090 POSTAGE EXPENSE	50		50
301.4030.090 SPECIAL DEPARTMENTAL	1000		1000
307.4030.090 SPEC. DEPT.-CERTIFIED ACCESS	1000		1000
301.4120.090 PROFESSIONAL SERVICES	62000		62000
301.4140.090 INSURANCE	4527		4527
301.4150.090 TRAINING & TRAVEL	250		250
301.4160.090 DUES & MEMBERSHIPS	100		100
TOTAL	183897	0	183897

Additional Cut Notes

**CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-POLICE**

PG. 2-21

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 1,522,872	\$ 1,607,044		\$ 1,674,224
SLESF	\$ 155,948	\$ 120,000		\$ 120,000
Total	\$ 1,678,820	\$ 1,727,044	\$ -	\$ 1,794,224

Items of Note:

Proposed budget includes the following

Additional Cuts include the following

TBD

NOTE:

The Sheriff's contract has a 2.5% per year escalation clause. The amounts presented include this escalation

The PERS line item on Pg 2-22 is the PD share of the unfunded liability bases solely upon time that employees spent with the WPD. It does not include time in service with the Sheriff's Dept.

SLESF-Supplemental Law Enforcement Services Fund is a State level funding source that utilizes vehicle registration as its funding source. Each jurisdiction is guaranteed \$100K per year. \$120K is used as a baseline as well over half of a fiscal year's DMV fees were remitted before the economic turndown occurred. In addition, the City maintains \$10K in reserve in this fund for years where the SLESF funding source is reduced (as may be the case over the next two years).

**CITY OF WILLOWS
PROPOSED BUDGET**

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	<u>2020/21</u>	<u>2021/22</u>	
GENERAL	1,607,044	1,674,224	ACC. 100
SLESF	120,000	120,000	DEPT. POLICE
	<u>1,727,044</u>	<u>1,794,224</u>	

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT	SUPPORT	SUPPORT
					GENERAL	OTHER	GENERAL
							OTHER
301.4006.100 PERS	259,634	267,285	280,260	311,310	280,260		311,310
301.4007.100 HEALTH INSURANCE	1,596	1,596	1,596	1,596	1,596		1,596
301.4130.100 CONTRACTUAL SERVICES	1,253,991	1,253,991	1,325,188	1,361,318	1,325,188		1,361,318
376.4130.100 CONTRACTUAL SERVICES	155,948	155,948	120,000	120,000		120,000	120,000
TOTAL	1,671,169	1,678,820	1,727,044	1,794,224	1,607,044	120,000	1,674,224

PERSONNEL:

Law Enforcement Provided by Contract Service

CITY OF WILLOWS
 PROPOSED BUDGET
 Additional Cut Consideration

ACCT: 100
 DEPT: POLICE

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additonal Cut	Proposed Budget With Effect of Additonal Cuts
301.4006.100 PERS	280,260		280,260
301.4007.100 HEALTH INSURANCE	1,596		1,596
301.4130.100 CONTRACTUAL SERVICES	1,325,188		1,325,188
376.4130.100 CONTRACTUAL SERVICES	120,000		120,000
	1,727,044		1,727,044

Additional Cut Notes

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-ENGINEERING**

PG. 2-23

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General	\$ 10,000	\$ 10,000		\$ 10,000
Gas Tax 2107.5	\$ 2,000	\$ 2,000		\$ 2,000
Total	\$ 12,000	\$ 12,000		\$ 12,000

Items of Note:

Proposed budget includes the following

Additional Cuts include the following

TBD

CITY OF WILLOWS
ADOPTED BUDGET
PROPOSED BUDGET

SOURCE OF FUNDS:

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

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

ACC. 110
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	2500	10000	10000	10000	10000		10000	
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000		2000		2000
TOTAL	2500	12000	12000	12000	10000	2000	10000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

FY 2020/2021 FY 2021/2022

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

CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration

ACCT: 110
DEPT: ENGINEERING

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4120.110 PROFESSIONAL SERVICES	10000		10,000
317.4120.110 PROFESSIONAL SERVICES	2000		2,000
	12000		12,000

Additional Cut Notes

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-LIBRARY**

PG. 2-25

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 210,626	\$ 210,928		\$ 228,380
County Library	\$ 54,003	\$ 55,500		\$ 55,500
Lost and Damaged Trust	\$ 474	\$ -		\$ -
Literacy Pass-through	\$ 50,000	\$ 50,000		\$ 50,000
CSLA	\$ 4,525	\$ 4,525		\$ 4,525
Total	\$ 319,628	\$ 320,953		\$ 338,405

Proposed budget includes the following

\$2K Net reduction in Library Director's contract

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	210928	228380
COUNTY LIBRARY	55500	55500
CSLA	14000	14000
LOST/DAMAGE TRST	0	0
LITERACY PASSTHROUGH	50000	50000
	330428	347880

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND	FUND	FUND	FUND
	EXPENDITURES	BUDGET	BUDGET	BUDGET	SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
301.4001.120 SALARIES	5712	6994	8800	8800	8800		8800	
338.4001.120 SALARIES	29812	29812	29812	29812		29812		29812
301.4004.120 PART TIME SALARIES	46000	47000	47000	50000	47000		50000	
338.4004.120 PART TIME SALARIES	9257	9257	9257	9257		9257		9257
301.4006.120 PERS	12146	13088	14880	16434	14880		16434	
338.4006.120 PERS	1883	1883	1883	1883		1883		1883
301.4007.120 HEALTH INSURANCE	3641	3862	4108	4489	4108		4489	
338.4007.120 HEALTH INSURANCE	4915	4915	4915	4915		4915		4915
301.4008.120 FICA	4950	5471	5798	6098	5798		6098	
338.4008.120 FICA	2689	2689	2689	2689		2689		2689
301.4009.120 WORKERS COMPENSATION	4355	4355	6986	7335	6986		7335	
301.4014.120 LIFE INSURANCE	62	63	62	62	62		62	
301.4020.120 OFFICE EXPENSE	1750	2500	2000	2500	2000		2500	
301.4021.120 POSTAGE	250	350	100	350	100		350	
301.4030.120 SPECIAL DEPARTMENT	250	1000	600	1000	600		1000	
352.4030.120 CSLA SPECIAL DEPT.	14000	4525	14000	14000		14000		14000
359.4030.120 SPECIAL DEPARTMENT-LITERACY	60062	50000	50000	50000		50000		50000
301.4071.120 TELEPHONE	2500	2500	2500	2500	2500		2500	
301.4080.120 P.G. & E.	13000	13000	13000	13000	13000		13000	
301.4115.120 EQUIPMENT MAINTENANCE	435	1400	1000	1400	1000		1400	
301.4130.120 CONTRACTUAL SERVICES	87000	90000	83503	93000	83503		93000	
338.4130.120 CONTRACTUAL SERVICES	0	0	1497	1497		1497		1497
301.4140.120 INSURANCE	16416	13335	16416	17237	16416		17237	
301.4150.120 TRAINING & TRAVEL	0	75	75	75	75		75	
301.4160.120 DUES & MEMBERSHIPS	0	100	100	100	100		100	
301.4933.120 PRINT MATERIAL	5533	5533	4000	4000	4000		4000	
202.4933.120 PRINT MATERIAL	700	474	0	0		0		0
338.4933.120 PRINT MATERIAL	5447	5447	5447	5447		5447		5447
TOTAL	332765	319628	330428	347880	210928	119500	228380	119500

LIBRARIAN LIBRARY TECHNICIAN PART-TIME LIBRARY CLERKS	Contract 1 4800	annual personnel hours		
			FY 2020/2021	FY 2021/2022
4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)			56257	59257
4020 OFFICE EXPENSE OFFICE SUPPLIES - PAPER PUNCHES, TYPEWRITER RIBBONS, PENS, PENCILS, COMPUTER PAPER, PRINTER RIBBONS, CARTRIDGES, STAMPS AND PADS, POCKET CARDS, POCKETS, BOOK COVERS, SPECIAL BOOK TAPE, PUBLICITY MATERIALS, SUMMER READING PROGRAM MATERIALS			2000	2500
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES			83503	93000

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

PG. 2-27a

ACCT: 120
DEPT: LIBRARY

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.120 SALARIES	8800		8,800
338.4001.120 SALARIES	29812		29,812
301.4004.120 PART TIME SALARIES	47000		47,000
338.4004.120 PART TIME SALARIES	9257		9,257
301.4006.120 PERS	14880		14,880
338.4006.120 PERS	1883		1,883
301.4007.120 HEALTH INSURANCE	4108		4,108
338.4007.120 HEALTH INSURANCE	4915		4,915
301.4008.120 FICA	5798		5,798
338.4008.120 FICA	2689		2,689
301.4009.120 WORKERS COMPENSATION	6986		6,986
301.4014.120 LIFE INSURANCE	62		62
301.4020.120 OFFICE EXPENSE	2000		2,000
301.4021.120 POSTAGE	100		100
301.4030.120 SPECIAL DEPARTMENT	600		600
352.4030.120 CSLA SPECIAL DEPT.	14000		14,000
359.4030.120 SPECIAL DEPARTMENT-LITERACY	50000		50,000
301.4071.120 TELEPHONE	2500		2,500
301.4080.120 P.G. & E.	13000		13,000
301.4115.120 EQUIPMENT MAINTENANCE	1000		1,000
301.4130.120 CONTRACTUAL SERVICES	83503		83,503
338.4130.120 CONTRACTUAL SERVICES	1497		1,497
301.4140.120 INSURANCE	16416		16,416
301.4150.120 TRAINING & TRAVEL	75		75
301.4160.120 DUES & MEMBERSHIPS	100		100
301.4933.120 PRINT MATERIAL	4000		4,000
202.4933.120 PRINT MATERIAL	0		0
338.4933.120 PRINT MATERIAL	5447		5,447
	330428	0	330428

Additional Cut Notes

**CITY OF WILLOWS
 2020-21 PROPOSED BUDGET
 2021-22 PROJECTED BUDGET
 SUMMARY-BAYLISS AND ELK CREEK LIBRARIES**

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
Bayliss-County Funding	\$ 7,500	\$ 7,500		\$ 7,500
EC-County Funding	\$ 10,500	\$ 10,500		\$ 10,500

Proposed budget includes the following

Additional Cuts include the following

NOTE The rural libraries are entirely County funded. Budget cuts or enhancements are dependent upon funding levels.

**CITY OF WILLOWS
PROPOSED BUDGET**

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

**ACC. 121
DEPT. BAYLISS LIBRARY**

	<u>2020/21</u>	<u>2021/22</u>
COUNTY LIBRARY	7500	7500

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	SUPPORT	SUPPORT	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	BUDGET	GENERAL	OTHER	GENERAL	OTHER
338.4004.121 PART TIME SALARIES	3838	4096	4096	4096	0	4096	0	4096
338.4008.121 FICA	293	313	313	313	0	313	0	313
338.4009.121 WORKERS COMPENSATION	222	241	241	241	0	241	0	241
338.4030.121 SPECIAL DEPARTMENT	0	0	0	0	0	0	0	0
338.4071.121 TELEPHONE	600	450	450	450	0	450	0	450
338.4080.121 P.G. & E.	2400	2400	2400	2400	0	2400	0	2400
TOTAL	7353	7500	7500	7500	0	7500	0	7500

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

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-30

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

	<u>2020/21</u>	<u>2021/22</u>
COUNTY LIBRARY	10500	10500

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	4611	5682	5682	5916	0	5682	0	5916
338.4008.122 FICA	352	435	435	453	0	435	0	453
338.4009.122 WORKERS COMPENSATION	241	241	393	393	0	393	0	393
338.4030.122 SPECIAL DEPARTMENT	450	2042	1890	1638	0	1890	0	1638
338.4071.122 TELEPHONE	600	900	900	900	0	900	0	900
338.4135.122 RENT	1200	1200	1200	1200	0	1200	0	1200
TOTAL	7454	10500	10500	10500	0	10500	0	10500

PERSONNEL:

PART-TIME LIBRARY CLERK

(9 Hrs. Per Week)

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-RECREATION

PG 2-31

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 99,220	\$ 103,489		\$ 109,289
Jump Start	\$ 8,297	\$ 8,296		\$ 8,297
Recreation Reimbursable	\$ 22,626	\$ 22,626		\$ 22,626
<hr/>				
Total	\$ 130,143	\$ 134,411		\$ 140,212

Items of Note

The budget is presented at full operation of Recreation activities. Staff requests that Council provide direction regarding Recreation programs for 2020-21, and then cuts will be calculated.

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACC. 130
DEPT. RECREATION

	2020/21	2021/22
GENERAL	\$ 103,489	\$ 109,289
JUMP START	\$ 8,296	\$ 8,296
REC REIMB	\$ 22,626	\$ 22,626
TOTAL	\$ 134,411	\$ 140,211

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.130 SALARY	44713	49154	50336	52716	50336		52716	
239.4004.130 TEMPORARY SALARIES-JUMP START	5480	5480	5480	5480		5480		5480
301.4004.130 TEMPORARY SALARIES	4800	4800	4800	4800	4800		4800	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500	12500	12500	12500		12500		12500
301.4006.130 PERS	22415	23774	26422	29026	26422		29026	
301.4007.130 HEALTH INSURANCE	8000	8777	8272	8653	8272		8653	
239.4008.130 FICA-JUMP START	420	420	419	419		419		419
301.4008.130 FICA	3454	4128	4128	4218	4128		4218	
322.4008.130 FICA - REC. REIMB.	956	956	956	956		956		956
239.4009.130 WORKERS COMPENSATION-JUMP START	547	547	547	547		547		547
301.4009.130 WORKERS COMPENSATION	2819	2821	2940	3087	2940		3087	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720	720	720	720		720		720
301.4014.130 LIFE INSURANCE	62	63	62	62	62		62	
322.4021.130 POSTAGE - REC. REIMB.	800	200	200	200		200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850	1850		1850		1850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7550	8000	8000	8000		8000		8000
301.4071.130 TELEPHONE	1500	1000	1000	1000	1000		1000	
301.4110.130 VEHICLE ALLOWANCE	800	1200	1200	1200	1200		1200	
322.4120.130 PROFESSIONAL SERVICES	150	250	250	250		250		250
301.4140.130 INSURANCE	2984	3133	3959	4157	3959		4156.95	
301.4150.130 TRAINING & TRAVEL	200	200	200	200	200		200	
301.4160.130 DUES & MEMBERSHIPS	0	170	170	170	170		170	
TOTAL	122720	130143	134411	140211	103489	30922	109289	30922

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

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

EXPLANATION OF ACCOUNTS

		FY 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
PROPOSED BUDGET
Additional Cut Consideration**

ACCT: 130
DEPT: RECREATION

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.130 SALARY	50336		50,336
239.4004.130 TEMPORARY SALARIES-JUMP START	5480		5,480
301.4004.130 TEMPORARY SALARIES	4800		4,800
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	12500		12,500
301.4006.130 PERS	26422		26,422
301.4007.130 HEALTH INSURANCE	8272		8,272
239.4008.130 FICA-JUMP START	419		419
301.4008.130 FICA	4128		4,128
322.4008.130 FICA - REC. REIMB.	956		956
239.4009.130 WORKERS COMPENSATION-JUMP START	547		547
301.4009.130 WORKERS COMPENSATION	2940		2,940
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	720		720
301.4014.130 LIFE INSURANCE	62		62
322.4021.130 POSTAGE - REC. REIMB.	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1850		1,850
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	8000		8,000
301.4071.130 TELEPHONE	1000		1,000
301.4110.130 VEHICLE ALLOWANCE	1200		1,200
322.4120.130 PROFESSIONAL SERVICES	250		250
301.4140.130 INSURANCE	3959		3,959
301.4150.130 TRAINING & TRAVEL	200		200
301.4160.130 DUES & MEMBERSHIPS	170		170
	134411		134,411

Additional Cut Notes

Staff seeks Council direction regarding Recreation programs for 2020-21, and then cuts, if any will be calculated.
 Please note that a significant portion of Recreation is not General Fund.

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
 SUMMARY-SWIMMING POOL

	2019-20		2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 38,627	\$	19,731		\$ 38,966
Total	\$ 38,627	\$	19,731		\$ 38,966

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4004 TEMPORARY LABOR CITY POOL	4500	16000
HEAD LIFEGUARD		
ASSIST. HEAD LIFEGUARD		
STAFF GUARDS		
SWIM LESSON INSTRUCTORS		
DAILY MAINTENANCE		
4030 SPECIAL DEPT. EXPENSE	2500	4000
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES		
CLEANING, SUPPLIES, TRASH BAGS		
4081 WATER FOR POOL, CLEAN DECK	4600	6000
POOL BUILDING ETC.		
4100 BUILDING MAINT.	1000	1000
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS		
RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL		
4120 PROFESSIONAL SERVICES	100	100
PREVIOUS CONTRACT POOL MAINTENANCE HAS		
REVERTED TO CITY STAFF		

CITY OF WILLOWS
PROPOSED BUDGET

PG. 2-35

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

GENERAL 2020/21 2021/22
 19731 38966

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	12947	15500	4500	16000	4500		16000	
301.4008.135 FICA	985	1186	344	1224	344		1224	
301.4009.135 WORKERS COMPENSATION	522	542	531	558	531		558	
301.4020.135 OFFICE EXPENSE	41	200	200	200	200		200	
301.4030.135 SPECIAL DEPARTMENTAL	2800	4000	2500	4000	2500		4000	
301.4050.135 CLOTHING	0	120	120	120	120		120	
301.4060.135 ADVERTISING	0	500	500	500	500		500	
301.4071.135 TELEPHONE	200	250	225	225	225		225	
301.4080.135 P.G.& E.	4036	4700	2500	5500	2500		5500	
301.4081.135 WATER & SEWER EXPENSE	6275	4500	4600	6000	4600		6000	
301.4100.135 BUILDING MAINTENANCE	7749	2500	1000	1000	1000		1000	
301.4115.135 EQUIPMENT MAINT.	361	2500	250	1000	250		1000	
301.4120.135 PROFESSIONAL SERVICES	100	100	100	100	100		100	
301.4140.135 INSURANCE	1183	1079	1561	1639	1561		1639	
301.4150.135 TRAVEL AND TRAINING	340	650	650	650	650		650	
301.5132.135 FIRST AID	0	300	150	250	150		250	
TOTAL	37539	38627	19731	38966	19731	0	38966	0

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

**ACCT: 135
DEPT: SWIMMING POOL**

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4004.135 TEMPORARY SALARIES	4500		4,500
301.4008.135 FICA	344		344
301.4009.135 WORKERS COMPENSATION	531		531
301.4020.135 OFFICE EXPENSE	200		200
301.4030.135 SPECIAL DEPARTMENTAL	2500		2,500
301.4050.135 CLOTHING	120		120
301.4060.135 ADVERTISING	500		500
301.4071.135 TELEPHONE	225		225
301.4080.135 P.G.& E.	2500		2,500
301.4081.135 WATER & SEWER EXPENSE	4600		4,600
301.4100.135 BUILDING MAINTENANCE	1000		1,000
301.4115.135 EQUIPMENT MAINT.	250		250
301.4120.135 PROFESSIONAL SERVICES	100		100
301.4140.135 INSURANCE	1561		1,561
301.4150.135 TRAVEL AND TRAINING	650		650
301.5132.135 FIRST AID	150		150
	19731		19,731

Additional Cut Notes

The budget, as proposed, includes not operating the pool for the 2020 summer season. Further cuts will involve making the decision not to operate the pool in 2021.

CITY OF WILLOWS
 2019-20 ADOPTED BUDGET
 2020-21 PROJECTED BUDGET
 SUMMARY-PARKS/PUBLIC WORKS OPS

PG 2-37

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 365,000	\$ 423,770		\$ 446,083
Gas Tax	\$ 31,329	\$ 31,329		\$ 31,329
Total	\$ 396,329	\$ 455,099		\$ 477,412

Proposed budget includes the following

\$30K Net reduction due to elimination of part time positions

NOTE: A Maintenance position has been added to this department. A position has been removed from Sewer Enterprise. Also, funding for this position has been transferred from the Fire as the Code Enforcement Officer position has been suspended.

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	423770	446083
GAS TAX	31329	31329
TOTAL	455099	477412

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

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020 BUDGET	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020 EXPENDITURES		FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	163443	151677	109473	198178	109473		198178	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	11000	11000	11000	11000	11000		11000	
301.4004.138 PART TIME SALARIES	11609	28710	0	0	0		0	
301.4006.138 PERS	74784	72554	80005	99722	80005		99722	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	32000	32057	43129	68421	43129		68421	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	14707	14003	9262	16232	9262		16232	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	6010	6010	11412	11982	11412		11982	
316.4009.138 WORKERS COMPENSATION	2892	2892	2892	2892		2892		2892
301.4014.138 LIFE INSURANCE	186	189	189	248	189		248	
301.4020.138 OFFICE EXPENSE	300	800	400	400	400		400	
301.4030.138 SPECIAL DEPARTMENT	2600	2000	2000	2000	2000		2000	
301.4040.138 SMALL TOOLS	100	1000	600	600	600		600	
301.4050.138 CLOTHING	2500	2500	2500	2500	2500		2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	2112	2000	2000	2000	2000		2000	
301.4090.138 RENT-EQUIPMENT	0	1000	0	0	0		0	
301.4111.138 VEHICLE MAINTENANCE	6500	12000	8000	8000	8000		8000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	4030	2500	2000	2000	2000		2000	
301.4113.138 FUEL	11000	11000	10000	10000	10000		10000	
301.4115.138 EQUIPMENT MAINTENANCE	4000	4000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	2318	2000	121000	2000	121000		2000	
301.4134.138 TREE MAINTENANCE	1500	3000	2200	2200	2200		2200	
301.4150.138 TRAVEL & TRAINING	550	500	600	600	600		600	
301.4160.138 DUES AND MEMBERSHIPS	600	700	700	700	700		700	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	600	1300	800	800	800		800	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	386178	396329	455099	477412	423770	31329	446083	31329

PERSONNEL:

COMMUNITY SERVICES DIRECTOR	1	Moves to Professional Services for 2020-21
MAINTENANCE WORKER I	1	1 Position added for 2020-21
MAINTENANCE WORKER II	2	Staffed with one Maint II and Mechanic
SEASONAL PARKS/PUBLIC WORKS	0	Not Funded for 2020/21

EXPLANATION OF SELECTED ACCOUNTS

	FY 2020/2021	FY 2021/2022
4020 OFFICE EXPENSE	800	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES		
4160 DUES AND MEMBERSHIPS	600	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION,		
PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT		
4150 TRAVEL AND TRAINING	600	600
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING		

CITY OF WILLOWS
 PROPOSED BUDGET
 Additional Cut Consideration

PG. 2-39a

ACCT: 138
 DEPT: Parks/Public Works Personnel

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.138 SALARIES	109473		109473
316.4001.138 SALARIES	20541		20541
301.4002.138 OVERTIME	11000		11000
301.4004.138 PART TIME SALARIES	0		0
301.4006.138 PERS	80005		80005
316.4006.138 PERS	1301		1301
301.4007.138 HEALTH INSURANCE	43129		43129
316.4007.138 HEALTH INSURANCE	5069		5069
301.4008.138 FICA	9262		9262
316.4008.138 FICA	1526		1526
301.4009.138 WORKERS COMPENSATION	11412		11412
316.4009.138 WORKERS COMPENSATION	2892		2892
301.4014.138 LIFE INSURANCE	189		189
301.4020.138 OFFICE EXPENSE	400		400
301.4030.138 SPECIAL DEPARTMENT	2000		2000
301.4040.138 SMALL TOOLS	600		600
301.4050.138 CLOTHING	2500		2500
301.4051.138 PERSONAL SAFETY EQUIPMENT	2000		2000
301.4090.138 RENT-EQUIPMENT	0		0
301.4111.138 VEHICLE MAINTENANCE	8000		8000
301.4112.138 VEHICLE MAINTENANCE-TIRES	2000		2000
301.4113.138 FUEL	10000		10000
301.4115.138 EQUIPMENT MAINTENANCE	4000		4000
301.4120.138 PROFESSIONAL SERVICES	121000		121000
301.4134.138 TREE MAINTENANCE	2200		2200
301.4150.138 TRAVEL & TRAINING	600		600
301.4160.138 DUES AND MEMBERSHIPS	700		700
301.5430.138 TOOL ALLOWANCE	2400		2400
301.5436.138 GARAGE SUPPLIES	800		800
301.5437.138 FIRST AID	100		100
	455099		455099

Additional Cut Notes

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-PARKS

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 47,873	\$ 48,838		\$ 46,367
Total	\$ 47,873	\$ 48,838		\$ 46,367

Proposed budget includes the following

\$1.5K Reduction in special dept. expense

Additional Cuts include the following

TBD

CITY OF WILLOWS
 PROPOSED BUDGET
 FY 2020-21 PROPOSED
 FY 2021-22 PROJECTED

ACCT: 140
 DEPT: PARK MAINT.

SOURCE OF FUNDS:

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

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	BUDGET	FY 2020/2021	FY 2021/2022	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	7000	10000	8500	8500	8500		8500	
301.4071.140 TELEPHONE	0	200	200	200	200		200	
301.4080.140 P.G.& E.	16500	17000	16500	16500	16500		16500	
301.4081.140 WATER & SEWER	6500	8000	9000	9000	9000		9000	
301.4100.140 BUILDING MAINTENANCE	100	2000	1500	1500	1500		1500	
301.4120.140 PROFESSIONAL SERVICES	234	500	400	400	400		400	
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288	
301.4140.140 INSURANCE	9463	9885	12450	13073	12450		13073	
TOTAL	40085	47873	48838	49461	48838	0	49461	0

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT EXPENSE PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES	8500	8500
4100 BUILDING MAINTENANCE BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED	1500	1500
4120 PROFESSIONAL SERVICES SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR	400	400
4130 CONTRACT SERVICES	288	288

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

ACCT: 140
DEPT: Parks

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4030.140 SPECIAL DEPARTMENTAL	8500		8500
301.4071.140 TELEPHONE	200		200
301.4080.140 P.G.& E.	16500		16500
301.4081.140 WATER & SEWER	9000		9000
301.4100.140 BUILDING MAINTENANCE	1500		1500
301.4120.140 PROFESSIONAL SERVICES	400		400
301.4130.140 CONTRACT SERVICES	288		288
301.4140.140 INSURANCE	12450		12450
			0
	48838		48838

Additional Cut Notes

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-42

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 9,000			
Mall Maintenance Fund	\$ 4,500	\$ 8,800		\$ 8,800
Total	\$ 13,500	\$ 8,800		\$ 8,800

Proposed budget includes the following

\$9K **Movement of mall related expenditures from the General Fund to the Mall Maintenance Fund (Former RDA residual funds and proceeds of sale of north parking lot). Funds are available for two budget cycles before exhaustion of funds.**

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-43

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	0	0
MALL MAINT.	8800	8800

ACCT.# DESCRIPTION	ESTIMATED		PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
331.4030.145 SPECIAL DEPARTMENTAL	750	1000	800	800		800		800
331.4080.145 P.G.& E.	1600	2000	2000	2000		2000		2000
331.4081.145 WATER	6000	6000	6000	6000		6000		6000
331.4120.145 PROFESSIONAL SVC.-MALL MAINT FUND	6148	4500	0	0				
TOTAL	14498	13500	8800	8800	0	8800	0	8800

EXPLANATION OF ACCOUNTS

	FY 2020/2021	FY 2021/2022
4030 SPECIAL DEPARTMENT EXPENSE		
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION	800	800
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.		

**CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration**

**ACCT: 145
DEPT: Mall Maintenance**

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
331.4030.145 SPECIAL DEPARTMENTAL	800		800
331.4080.145 P.G.& E.	2000		2000
331.4081.145 WATER	6000		6000
331.4120.145 PROFESSIONAL SVC.-MALL MAINT FUND	0		0
	8800		8800

Additional Cut Notes

Funding for mall maintenance has been moved from the General Fund to the Mall Maintenance Fund for the next two fiscal cycles.

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-MUSEUM MAINTENANCE

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 2,500	\$ 2,500		\$ 2,000
Total	\$ 2,500	\$ 2,500		\$ 2,000

Items of Note:

Proposed budget includes the following

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-45

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED	FY 2019/2020	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22
	FY 2019/2020	BUDGET	FY 2020/2021	FY 2021/2022	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER & SEWER	1800	1500	2000	2000	2000		2000	
301.4100.146 BUILDING MAINTENANCE	200	1000	500	500	500		500	
TOTAL	2000	2500	2500	2500	2500	0	2500	0

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
PROPOSED BUDGET
Additional Cut Consideration

ACCT: 146
DEPT: Mall and Museum Maintenance

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4081.146 WATER & SEWER	2000		2000
301.4100.146 BUILDING MAINTENANCE	500		500
	2500		2500

Additional Cut Notes

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-FIRE DEPARTMENT

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 922,390	\$ 752,236		\$ 819,822
Total	\$ 922,390	\$ 752,236		\$ 819,822

Proposed budget includes the following

- \$95K Freezing Firefighter Engineer position**
- \$60K Suspending Code Onforcement Position and transferring funding to Parks/Public Works**
- \$13K 10% Furlough Fire Chief**

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

SOURCE OF FUNDS:

	2020/21	2021/22
GENERAL	\$ 752,236	\$ 819,822

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	303,017	328,651	215,473	260,071	215,473		260,071	
301.4002.150 OVERTIME	36,000	20,000	30,000	15,000	30,000		15,000	
301.4004.150 TEMP WAGES	41,500	40,000	30,000	10,000	30,000		10,000	
301.4005.150 HOLIDAY PAY	9,937	8,206	5,584	7,973	5,584		7,973	
301.4006.150 PERS	180,940	192,179	192,959	215,293	192,959		215,293	
301.4007.150 HEALTH INSURANCE	96,183	107,600	65,689	90,445	65,689		90,445	
301.4008.150 FICA	30,850	29,653	22,706	23,624	22,706		23,624	
301.4009.150 WORKERS COMPENSATION	18,402	18,403	17,276	18,139	17,276		18,139	
301.4010.150 CALL BACK	1,000	10,000	5,000	5,000	5,000		5,000	
301.4014.150 LIFE INSURANCE	315	315	186	248	186		248	
301.4020.150 OFFICE EXPENSE	1,500	1,700	1,500	1,500	1,500		1,500	
301.4021.150 POSTAGE	150	250	250	250	250		250	
301.4030.150 SPECIAL DEPARTMENTAL	11,000	11,500	11,500	11,500	11,500		11,500	
301.4040.150 SMALL TOOLS	6,600	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	2,400	3,500	2,500	2,500	2,500		2,500	
301.4071.150 TELEPHONE	8,000	6,650	6,650	6,650	6,650		6,650	
301.4080.150 PG&E	16,500	17,000	17,000	17,000	17,000		17,000	
301.4081.150 WATER AND SEWER	1,500	1,500	2,006	2,100	2,006		2,100	
301.4100.150 BUILDING MAINT.	11,000	10,000	7,000	7,000	7,000		7,000	
301.4110.150 VEHICLE ALLOWANCE	2,667	2,400	2,400	2,400	2,400		2,400	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	8,000	8,500	8,500	8,500	8,500		8,500	
301.4115.150 EQUIP. MAINT.	12,000	9,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	100	300	300	300	300		300	
301.4130.150 CONTRACTUAL SERVICES	46,000	50,000	45,000	50,000	45,000		50,000	
301.4140.150 INSURANCE	24,575	21,983	31,457	33,029	31,457		33,029	
301.4150.150 TRAVEL & TRAINING	2,105	2,500	2,000	2,000	2,000		2,000	
301.4160.150 DUES & MEMBERSHIPS	1,329	1,100	1,100	1,100	1,100		1,100	
301.5306.150 VOLUNTEER PERS	4,200	4,500	4,200	4,200	4,200		4,200	
TOTAL	887,770	922,390	752,236	819,822	752,236	0	819,822	0

PERSONNEL:

CHIEF 1
ENGINEER/FIREFIGHTERS 3 (2 funded; 1 defunded for 2020-21)
CODE ENFORCEMENT OFFICER 0 Position suspended-funding transferred to PPW personl

EXPLANATION OF ACCOUNTS

FY 2019/2020 FY 2020/2021

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	11,500	11,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,200	4,200

CITY OF WILLOWS
 PROPOSED BUDGET
 Additional Cut Consideration

PG. 2-48a

ACCT: 150
 DEPT: Fire

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4001.150 SALARIES	215,473		215473
301.4002.150 OVERTIME	30,000		30000
301.4004.150 TEMP WAGES	30,000		30000
301.4005.150 HOLIDAY PAY	5,584		5584
301.4006.150 PERS	192,959		192959
301.4007.150 HEALTH INSURANCE	65,689		65689
301.4008.150 FICA	22,706		22706
301.4009.150 WORKERS COMPENSATION	17,276		17276
301.4010.150 CALL BACK	5,000		5000
301.4014.150 LIFE INSURANCE	186		186
301.4020.150 OFFICE EXPENSE	1,500		1500
301.4021.150 POSTAGE	250		250
301.4030.150 SPECIAL DEPARTMENTAL	11,500		11500
301.4040.150 SMALL TOOLS	5,000		5000
301.4050.150 UNIFORM EXPENSE	2,500		2500
301.4071.150 TELEPHONE	6,650		6650
301.4080.150 PG&E	17,000		17000
301.4081.1 WATER AND SEWER	2,006		2006
301.4100.150 BUILDING MAINT.	7,000		7000
301.4110.1 VEHICLE ALLOWANCE	2,400		2400
301.4111.150 VEHICLE MAINT.	10,000		10000
301.4113.150 VEHICLE-FUEL	8,500		8500
301.4115.150 EQUIP. MAINT.	9,000		9000
301.4120.150 PROFESSIONAL SERVICES	300		300
301.4130.150 CONTRACTUAL SERVICES	45,000		45000
301.4140.150 INSURANCE	31,457		31457
301.4150.150 TRAVEL & TRAINING	2,000		2000
301.4160.150 DUES & MEMBERSHIPS	1,100		1100
301.5306.150 VOLUNTEER PERS	4,200		4200
	752,236		752236

Additional Cut Notes

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
SUMMARY-STREET AND L&L DISTRICTS

PG 2-49

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 52,821	\$ 53,709		\$ 55,317
Gas Tax	\$ 80,651	\$ 76,122		\$ 80,651
L&L-Zone A	\$ 7,151	\$ 3,964		\$ 3,964
L&L-Zone B	\$ 4,161	\$ 3,315		\$ 2,806
L&L Zone C	\$ 6,000	\$ 20,539		\$ 26,836
Total	\$ 150,784	\$ 157,649		\$ 169,574

Proposed budget includes the following

- \$2K Reduction in Special Department Expense**
- \$1K in Signal Lighting utility expense**
- \$1K in Professional Services**
- \$1K in Alley Maintenance**

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-50

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	53,709	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	20,539	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	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020	FY 2019/2020	FY 2020/2021	FY 2021/2022	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	350	6,000	4,000	4,000	4,000		4,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	1,993	1,993	1,264	1,264		1,264		1,264
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,315	3,315	3,315	2,806		3,315		2,806
313.4030.163 SPEC DEPARTMENT- L&L DISTRICT ZONE C	6,000	6,000	20,539	26,836		20,539		26,836
301.4071.160 TELEPHONE	1,500	1,500	1,500	1,500	1,500		1,500	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	9,900	11,000	10,000	10,000	10,000		10,000	
301.4081.160 WATER & SEWER EXPENSE	1,500	1,500	2,050	2,100	2,050		2,100	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,400	1,400	1,400	1,400		1,400		1,400
313.4082.161 STREET LIGHTING-L& L DISTRICT	1,300	1,300	1,300	1,300		1,300		1,300
314.4082.160 STREET LIGHTING	-	3,000	3,000	3,000		3,000		3,000
315.4082.160 STREET LIGHTING	23,929	23,929	19,400	23,929		19,400		23,929
316.4082.160 STREET LIGHTING	8,000	21,222	21,222	21,222		21,222		21,222
301.4100.160 BUILDING MAINTENANCE	50	1,000	1,000	1,000	1,000		1,000	
301.4120.160 PROFESSIONAL SERVICES	550	2,000	1,000	1,000	1,000		1,000	
301.4140.160 INSURANCE	24,534	25,821	31,159	32,717	31,159		32,717	
314.5431.160 GAS TAX-STREET MAINTENANCE	9,554	30,000	30,000	30,000		30,000		30,000
301.5439.160 ALLEY MAINTENANCE	400	4,000	3,000	3,000	3,000		3,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	-	2,500	2,500	2,500		2,500		2,500
TOTAL	94,275	147,479	157,649	169,574	53,709	103,940	55,317	114,257

FY 2020/2021 FY 2021/2022

4082 STREET LIGHTING	44,922	49,451
GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS		
4100 BUILDING MAINT CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING	1,000	1,000
4120 PROF. SERVICES ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION	1,000	1,000
5431 STREET MAINTENANCE MATERIALS AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE	30,000	30,000

CITY OF WILLOWS
 PROPOSED BUDGET
 Additional Cut Consideration

ACCT: 160
 DEPT: Public Works-Streets

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4030.160 SPECIAL DEPARTMENTAL	4,000		4000
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	1,264		1264
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	3,315		3315
313.4030.163 SPEC DEPARTMENT- L&L DISTRICT ZONE C	20,539		20539
301.4071.160 TELEPHONE	1,500		1500
301.4080.' PG&E-GENERAL-TRAFFIC SIGNALS	10,000		10000
301.4081.160 WATER & SEWER EXPENSE	2,050		2050
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,400		1400
313.4082.' STREET LIGHTING-L& L DISTRICT	1,300		1300
314.4082.' STREET LIGHTING	3,000		3000
315.4082.' STREET LIGHTING	19,400		19400
316.4082.' STREET LIGHTING	21,222		21222
301.4100.' BUILDING MAINTENANCE	1,000		1000
301.4120.160 PROFESSIONAL SERVICES	1,000		1000
301.4140.160 INSURANCE	31,159		31159
314.5431.160 GAS TAX-STREET MAINTENANCE	30,000		30000
301.5439.' ALLEY MAINTENANCE	3,000		3000
316.5438.160 GAS TAX TRAFFIC SIGNALS	2,500		2500
	157,649		157649

Additional Cut Notes

CITY OF WILLOWS
2020-21 PROPOSED BUDGET
2021-22 PROJECTED BUDGET
 SUMMARY-STORM DRAINS

	2019-20	2020-21 Proposed	2020-2021 Additional Cuts	Projected 2021-22
General Fund	\$ 8,002	\$ 7,824		\$ 7,953
Total	\$ 8,002	\$ 7,824		\$ 7,953

Proposed budget includes the following

- .5K Special Department reduction**
- .3K Equipment Maintenance reduction**
- .2K Professional Services**

Additional Cuts include the following

TBD

CITY OF WILLOWS
PROPOSED BUDGET

PG 2-52

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

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

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED	PROPOSED	PROJECTED	2020/21	2020/21	2021/22	2021/22	
	FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	FY 2020/2021 BUDGET	FY 2021/2022 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,800	2,500	2,000	2,000		2,000		
301.4080.170 PG&E	1,150	1,200	1,200	1,200		1,200		
301.4115.170 EQUIPMENT MAINTENANCE	-	800	500	500	500		500	
301.4120.170 PROFESSIONAL SERVICES	750	750	500	500	500		500	
301.4140.170 INSURANCE	2,463	2,574	3,251	3,413	3,251		3,413	
TOTAL	6,163	7,824	7,451	7,613	7,451	0	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
PROPOSED BUDGET
Additional Cut Consideration**

**ACCT: 170
DEPT: Storm Drains**

ACCT.# DESCRIPTION	PROPOSED FY 2020/2021 BUDGET	Amount of Additional Cut	Proposed Budget With Effect of Additional Cuts
301.4030.170 SPECIAL DEPARTMENTAL	2,000		2000
301.4080.170 PG&E	1,200		1200
301.4115.1 EQUIPMENT MAINTENANCE	500		500
301.4120.170 PROFESSIONAL SERVICES	500		500
301.4140.170 INSURANCE	3,251		3251
	7,451		7451

Additional Cut Notes

**SPECIAL
PROJECTS
SECTION 3**

CITY OF WILLOWS
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:

ACC: 216
DEPT: CDBG PI
ACTIVITIES

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

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21	2020/21	2021/22	2021/22
					SUPPORT GENERAL	SUPPORT OTHER	SUPPORT GENERAL	SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	3100	3100	3100		3100		3100
346.4030.216 Special Department	540	1000	1000	1000		1000		1000
TOTAL	3640	4100	4100	4100	0	4100		4100

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

**CAPITAL
OUTLAY
&
DEBT
SERVICE**

SECTION 4

CITY OF WILLOWS
PROPOSED BUDGET

PG 4-2

FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2020/21	2021/22
RSTP (Includes Carryover)	202000	60000
Gas Tax 2103	167000	40000
SB 1	216257	100000
TOTAL	585257	200000

ACC: 400
CAPITAL OUTLAY

	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
311.7256.400 Street/Sidewalk Reconstruction SB 1	0	108290	216257	100000		216257		100000
310.7256.400 Street Reconstruction and Resurface	0	86720	202000	60000		202000		60000
372.7256.400 Street Reconstruction and Resurface	0	50000	167000	40000		167000		40000
301.7281.400 Loan Structure and Fees-South Willows GAP Financing	36164	36164	0	0				
301.7281.400 South Willows Project-Cal Water Engineering and Inspection	160309	160309	0	0				
Total Infrastructure	196473	441483	585257	200000		585257		200000

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
PROPOSED BUDGET

FY 2020-21 PROPOSED
FY 2021-22 PROJECTED

SOURCE OF FUNDS:	2020/21	2021/22
General Fund	0	0
Fire-DIF	64189	65938
I-5-DIF	130000	0
TOTAL	194189	65938

ACC: 400
Debt Service

	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER	2021/22 FUND SUPPORT GENERAL	2021/22 FUND SUPPORT OTHER
301.7281.400 Debt Service-South Willows Infrastructure GAP loan	5583	5583	0	0		0		0
356.7241.400 Debt Service-Fire Engine Lease	6559	6559	64189	65938		64189		65938
363.7281.400 Debt Service-GAP Financing-OTC and Basin Street	0	0	130000	0		130000		0
Total Debt Service	12142	12142	194189	65938		194189		65938

NOTE The I-5 Development Impact Fee will be the funding source for loan payments on the GAP financing for 2020-21. 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. If default by the developer should occur, the General Fund is responsible for repayment to the I-5 DIF fund.

**ENTERPRISE
ACTIVITY
SECTION 5**

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

2020-21
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	420000	1662405	1685271		397134
Sewer Construction	210000	16500	30000		196500
Total	630000	1678905	1715271	0	593634

2021-22
 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	397134	1751543	1727874		420804
Sewer Construction	196500	18500	0		215000
Total	593634	1770043	1727874	0	635804

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	Enterprise Funding
Sewer Ops & Maintenance	Sewer Service-Residential
Capital Expenditures	Commercial
Loan Repayments	NE Willows CSD
Total Expenditure	
	Total Service Fees
	Interest
	Total Sewer Service Revenue
	Sewer Connection
	Interest
	Total Sewer Connection Revenue

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	Enterprise Funding
Sewer Ops & Maintenance	Sewer Service-Residential
Capital Expenditures	Commercial
Loan Repayments	NE Willows CSD
Total Expenditure	
	Total Service Fees
	Interest
	Total Sewer Service Revenue
	Sewer Connection
	Interest
	Total Sewer Connection Revenue

REVENUE NOTES:

Sewer Service Revenue for 2020-21 and 2021-22 is based upon the passage of the sewer rate increase (5% per year for 5 years starting 7/1/20). Should the rate increase not be implemented, revenue reduction, by year is as follows:

	Projected Revenue With Increase	Projected Revenue W/O Increase		Projected Revenue With Increase	Projected Revenue W/O Increase		
2020-21	\$ 1,652,405	\$ (78,723)	\$ 1,573,682	2021-22	\$ 1,741,543	\$ (167,861)	\$ 1,573,682

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

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4001.180 SALARIES	147407	178386	138643	144184	138643	144184
318.4002.180 OVERTIME	9000	9000	8000	8000	8000	8000
318.4006.180 PERS	73334	81061	77067	84294	77067	84294
318.4007.180 HEALTH INSURANCE	55680	90308	70353	73490	70353	73490
318.4008.180 FICA	13497	16335	11218	11642	11218	11642
318.4009.180 WORKERS COMPENSATION	10566	11530	9210	9671	9210	9671
318.4013.180 UNEMPLOYMENT	0	400	400	400	400	400
318.4014.180 LIFE INSURANCE	217	252	186	252	186	252
TOTAL SALARIES AND BENEFITS	309701	387272	315077	331933	315077	331933

PERSONNEL:

SUPERVISOR 1
 MAINTENANCE I 2

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

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED FY 2019/2020 EXPENDITURES	FY 2019/2020 BUDGET	PROPOSED FY 2020/2021 BUDGET	PROJECTED FY 2021/2022 BUDGET	2020/21 FUND SUPPORT SEWER	2021/22 FUND SUPPORT SEWER
318.4020.180 OFFICE EXPENSE	1,630	600	600	618	600	618
318.4030.180 SPECIAL DEPARTMENTAL	4,052	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	2,500	2,800	2,800	2,884	2,800	2,884
318.4071.180 TELEPHONE	50	950	950	979	950	979
318.4080.180 PG&E	180,000	170,000	180,000	182,500	180,000	182,500
318.4081.180 WATER AND SEWER	2,600	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.	750	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	12,000	14,000	7,000	7,000	7,000	7,000
318.4115.180 EQUIP. MAINT.	1,000	21,000	21,000	21,630	21,000	21,630
318.4120.180 PROFESSIONAL SERVICES	65,000	20,000	35,000	35,000	35,000	35,000
318.4130.180 CONTRACTUAL SERVICES	665,000	654,000	654,000	673,620	654,000	673,620
318.4140.180 INSURANCE	25,785	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	875	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	12,055	10,500	10,500	10,815	10,500	10,815
318.5632.180 GENERAL ADMINISTRATION	39,440	77,234	39,440	39,440	39,440	39,440
TOTAL	1,012,737	1,031,134	1,018,111	1,043,870	1,018,111	1,043,870

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	4,500
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	2,500
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4111 VEHICLE MAINTENANCE	20,000
DIESEL EMISSIONS RETROFIT WORK	
4120 PROFESSIONAL SERVICES	35,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES, LEGAL SERVICES SLUDGE REMOVAL	
4130 CONTRACTUAL SERVICES	654,000
INFRAMARK CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
2020/21 PROPOSED
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
2020-2021 PROPOSED BUDGET
2021-2022 PROJECTED BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-5

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2020-21			
500	6500	6192	808
2021-22			
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
Total	6192

**CARRYOVER
ACTIVITY
SECTION 6**

**CITY OF WILLOWS
2020-2021 PROPOSED BUDGET
CARRYOVER PROJECTS**

PG 6-1

Project	Fund Source	Fund Number	Budget	Estimated Expenditure	Carryover
South Willows Infrastructure Improvements	EDA	329	\$ 3,717,954	\$ 3,346,158	\$ 371,796
	Storm Drain-DIF	360	\$ 300,000	\$ 270,000	\$ 30,000
	Developer Contribution	327	\$ 936,873	\$ 843,186	\$ 93,687
	CDBG-OTC	326	\$ 850,000	\$ 765,000	\$ 85,000
	Sewer Enterprise	321	\$ 250,000	\$ 220,000	\$ 30,000
	Total			\$ 6,054,827	\$ 5,444,344

Please note that the sewer enterprise portion is also noted in section 5 of the budget document.