Willows City Council Regular Meeting

August 10, 2021
Willows City Hall
7:00 p.m.

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

Agenda

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

1. **CALL TO ORDER**- 7:00 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. **CONSENT AGENDA**
   Consent items are considered to be routine by the City Council and will be enacted in one motion. There will be no separate discussion on these items unless a Council Member requests, in which event the item will be removed from the consent agenda. It is recommended that the Council:
   a. Approval of general checking, payroll & direct deposit check registers Z45070-Z45116, 38939-38951, 051374-051392.
   b. Approval of minutes of the Regular City Council Meeting held on July 27, 2021.

Comments from the public are welcome. The Mayor will allow an opportunity for comments related to Public Hearings or any item on the agenda. Please limit comments to three minutes per topic, and one comment per person per topic. Once comments conclude, please allow the Council the opportunity to continue its consideration of the item without interruption.

6. **REGULAR BUSINESS AGENDA/ITEMS REQUIRING COUNCIL ACTION**
   a. Receive a presentation from NBS regarding the Cost Allocation Plan and Full Cost Iteration (July 19, 2021), and Alternative Scenarios for Sewer Rate Study (July 21, 2021) and consideration to accept the Reports (Presentation and Action Item).

b. Rescission of Council Action accepting the City of Willows Comprehensive Wastewater Rate Study 2021 taken at the June 22, 2021 Regular Council Meeting, and consideration of an action of Council accepting the City of Willows Comprehensive Wastewater Rate Study 2021 Report (Action Item).

7. **COUNCIL/ STAFF REPORTS/COMMENTS**
   a. Staff Reports/Comments:
   b. Council Reports/Comments:

8. **ADJOURNMENT**

This agenda was posted on August 10, 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.

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

CONSENT AGENDA

Consent Agenda Item 5a

PERIOD

	07/22/2021	TO	08/05/2021
Payroll Direct Deposit	Z45070	TO	Z45116
General Checking	38939	TO	38951
Check Register	051374	TO	051392

APPROVAL DATE 08/10/2021

APPROVED _____

Check Number	Date	Payroll Date	**Employee** Num	Name	Actual Period	Fiscal Period	Gross Amount	Tax Amount	Deduction Amount	Check Amount
Z45070	08/06/21	08/01/21	DOM00	DOMENIGHINI, LARRY A	08-21	02-22	250.00	19.13	230.87	.00
Z45071	08/06/21	08/01/21	FLE02	FLESHER, JOE A	08-21	02-22	250.00	19.13	230.87	.00
Z45072	08/06/21	08/01/21	HAN02	HANSEN, GARY L	08-21	02-22	250.00	19.13	230.87	.00
Z45073	08/06/21	08/01/21	WAR02	WARREN, KERRI LYNN	08-21	02-22	250.00	28.94	221.06	.00
Z45074	08/06/21	08/01/21	WIL02	WILLIAMS, JEFF	08-21	02-22	250.00	19.13	230.87	.00
Z45075	08/06/21	08/01/21	BUT01	BUTLER, KATIE LEEANN	08-21	02-22	1934.31	486.84	1447.47	.00
Z45076	08/06/21	08/31/21	GRI02	GRIFFITH, ROBERT	08-21	02-22	50.00	4.43	45.57	.00
Z45077	08/06/21	08/31/21	HAN06	HANSEN, JOSE	08-21	02-22	50.00	4.43	45.57	.00
Z45078	08/06/21	08/31/21	MUL00	MULLER, HILGARD N	08-21	02-22	50.00	4.43	45.57	.00
Z45079	08/06/21	08/01/21	RUS01	RUSTENHOVEN, TARA L	08-21	02-22	2126.31	471.57	1654.74	.00
Z45080	08/06/21	08/31/21	WOO00	WOODS, CANDIS K	08-21	02-22	50.00	4.43	45.57	.00
Z45081	08/06/21	08/01/21	EHO00	EHORN, MARIA ANNETTE	08-21	02-22	2205.25	528.71	1676.54	.00
Z45082	08/06/21	08/01/21	BIA00	BIANCHINI, ANN L	08-21	02-22	84.00	7.44	76.56	.00
Z45083	08/06/21	08/01/21	BOW00	BOWERS, LINDA S	08-21	02-22	231.00	20.44	210.56	.00
Z45084	08/06/21	08/01/21	BRI00	BRIONES, BRENDA VALENZU	08-21	02-22	224.00	29.83	194.17	.00
Z45085	08/06/21	08/01/21	DUN00	DUNCAN , ROSE A	08-21	02-22	1556.31	334.01	1222.30	.00
Z45086	08/06/21	08/01/21	ESP00	Espeland, Sam Kinsey	08-21	02-22	364.00	32.22	331.78	.00
Z45087	08/06/21	08/01/21	OLI00	OLIVER, LINDA F	08-21	02-22	266.00	23.54	242.46	.00
Z45088	08/06/21	08/01/21	RAN00	RANDOLPH, ABIGAIL S	08-21	02-22	112.00	9.90	102.10	.00
Z45089	08/06/21	08/01/21	SIL00	SILVA, EMILY M	08-21	02-22	112.00	9.90	102.10	.00
Z45090	08/06/21	08/01/21	SPE02	SPENCE, KYLIEGH C	08-21	02-22	364.00	32.22	331.78	.00
Z45091	08/06/21	08/01/21	VAR00	Vargas, Giovani	08-21	02-22	518.00	49.38	468.62	.00
Z45092	08/06/21	08/01/21	ARN02	ARNOLD, RAINA A	08-21	02-22	756.00	103.19	652.81	.00
Z45093	08/06/21	08/01/21	BAB00	Baber, Jana	08-21	02-22	97.50	8.63	88.87	.00
Z45094	08/06/21	08/01/21	BER02	Berglund, Adessa	08-21	02-22	489.60	44.03	445.57	.00
Z45095	08/06/21	08/01/21	BER03	BERGMEN, PATRICIA	08-21	02-22	1378.00	153.11	1224.89	.00
Z45096	08/06/21	08/01/21	BOB00	BOBADILLA, PEDRO D	08-21	02-22	50.00	4.43	45.57	.00
Z45097	08/06/21	08/01/21	BOB01	Bobadilla, Tristan	08-21	02-22	558.00	49.39	508.61	.00
Z45098	08/06/21	08/01/21	COB00	Cobb, Trinity	08-21	02-22	417.60	36.96	380.64	.00
Z45099	08/06/21	08/01/21	FLO00	Flowerdew, Nick	08-21	02-22	442.80	39.18	403.62	.00
Z45100	08/06/21	08/01/21	HAR02	Harlan-Magha, Claire	08-21	02-22	370.60	32.80	337.80	.00
Z45101	08/06/21	08/01/21	HUT04	HUTSON, KRISTINA RENEE	08-21	02-22	430.56	88.10	342.46	.00
Z45102	08/06/21	08/01/21	JAC00	Jackson, Taylor	08-21	02-22	334.80	29.63	305.17	.00
Z45103	08/06/21	08/01/21	LAN00	Lanzi, Karli	08-21	02-22	560.00	57.29	502.71	.00
Z45104	08/06/21	08/01/21	ROP00	ROPER, JILLIAN S	08-21	02-22	445.77	39.45	406.32	.00
Z45105	08/06/21	08/01/21	TAY05	Taylor, Lauren	08-21	02-22	432.00	38.22	393.78	.00
Z45106	08/06/21	08/01/21	ABO00	ABOLD, STEVEN B	08-21	02-22	1856.72	436.82	1419.90	.00
Z45107	08/06/21	08/01/21	MCM00	MCMAHON, SHARON M	08-21	02-22	188.16	16.66	171.50	.00
Z45108	08/06/21	08/01/21	SEN00	SENGMANY, SITXAY	08-21	02-22	640.00	73.53	566.47	.00
Z45109	08/06/21	08/01/21	VAS01	VASQUEZ, PEDRO CEASAR	08-21	02-22	2056.16	365.79	1690.37	.00
Z45110	08/06/21	08/01/21	ENO00	ENOS, KYLE	08-21	02-22	2051.19	658.84	1392.35	.00
Z45111	08/06/21	08/01/21	PEA04	PEABODY, ROBERT WAYNE	08-21	02-22	5105.72	1624.64	3481.08	.00
Z45112	08/06/21	08/01/21	PET02	PETERSEN, MATTHEW	08-21	02-22	2406.45	623.60	1782.85	.00
Z45113	08/06/21	08/01/21	STE05	STEPHENS, KYRA	08-21	02-22	1098.24	182.24	916.00	.00
Z45114	08/06/21	08/01/21	CAR03	CARLSON, JOSHUA D	08-21	02-22	1572.46	296.32	1276.14	.00
Z45115	08/06/21	08/01/21	MIN00	MINGS, MICHAEL E	08-21	02-22	1926.34	379.96	1546.38	.00
Z45116	08/06/21	08/01/21	PFY00	PFYL, NATISA N	08-21	02-22	3090.39	905.64	2184.75	.00
							40302.24	8447.63	31854.61	.00

Number	Date	Vendor/Organization	Invoice Id	Date	Description/Reference	Period	Amount	Amount Paid
38939	07/22/21	EDD01 EMPLOYMENT DEVELOP.DEPT.	1	07/22/21	SIT	07-21	227.00	
38939	07/22/21	EDD01 EMPLOYMENT DEVELOP.DEPT.	C10722	07/22/21	SDI	07-21	342.17	569.17
					TOTAL DISBURSED...		569.17	569.17

Number	Date	Vendor/Organization	Invoice Id	Date	Description/Reference	Period	Amount	Amount Paid
38940	07/29/21	AFL01 AFLAC- FLEX ONE	C10731	07/31/21	OTHER - AFLAC	07-21	629.86	629.86
38941	07/29/21	CYP00 CYPRESS ANCILLARY BENEFITS	C10731	07/31/21	DENTAL\VISION	07-21	1467.83	1467.83
38942	07/29/21	GOL01 GOLDEN STATE RISK MANAGEME	C10731	07/31/21	MEDICAL	07-21	7920.00	7920.00
38943	07/29/21	UNI17 UNITED PUBLIC EMPLOYEES AS	C10731	07/31/21	PUBLIC SAFETY DUES	07-21	87.68	87.68
38944	07/29/21	WIL01 WILLOWS EMPLOYEES ASSOC.	C10731	07/31/21	EMPLOYEES ASSOC.DUES	07-21	10.00	10.00
					TOTAL DISBURSED...		10115.37	10115.37

Number	Date	Vendor/Organization	Invoice Id	Date	Description/Reference	Period	Amount	Amount Paid
38945	08/05/21	EDD01 EMPLOYMENT DEVELOP.DEPT.	C10803	08/03/21	STATE INCOME TAX	08-21	692.59	692.59
38946	08/05/21	EDD02 EMPLOYMENT DEVELOPMENT DEP	C10803	08/03/21	SDI	08-21	457.14	457.14
38947	08/05/21	ICM01 ICMA RETIREMENT TRUST 457	C10803	08/03/21	DEFERRED COMP - ICMA	08-21	411.11	411.11
38948	08/05/21	NAT00 NATIONWIDE RETIREMENT SOLU	C10803	08/03/21	USCM DEF. COMP.	08-21	784.92	784.92
38949	08/05/21	PER01 P.E.R.S.	C10803	08/03/21	PERS PAYROLL REMITTANCE	08-21	5476.61	5476.61
38950	08/05/21	UMP00 UMPQUA BANK	C10803	08/03/21	DIRECT DEPOSIT	08-21	29527.00	29527.00
38951	08/05/21	UMP01 UMPQUA BANK - MYTAXPAYER	C10803	08/03/21	FEDERAL INCOME TAX	08-21	2150.59	
38951	08/05/21	UMP01 UMPQUA BANK - MYTAXPAYER	1C10803	08/03/21	FICA	08-21	4878.78	
38951	08/05/21	UMP01 UMPQUA BANK - MYTAXPAYER	2C10803	08/03/21	MEDICARE	08-21	1141.04	8170.41
					TOTAL DISBURSED...		45519.78	45519.78

Invoice	No Description	Invoice Date / Due Date	Actual Period / Fiscal	Tm	Discount G/L Account No	Gross Amount	Discount Amount	Net Amount
	Check #.: 051374 Check Date.: 07/29/21	Vendor I.D.: ATT01 (A.T.& T.)						
C10728-	TELEPHONE EXP. FOR 6-19-21 TO 7-18-21	07/19/21	07-21	A		1217.35	.00	1217.35
		07/29/21	01-22					
	Check #.: 051375 Check Date.: 07/29/21	Vendor I.D.: BAK06 (BAKER & TAYLOR BOOKS)						
203608842-	New Print Mat. Library	07/15/21	07-21			29.21	.00	29.21
		07/29/21	01-22					
	Check #.: 051376 Check Date.: 07/29/21	Vendor I.D.: BAR01 (WILLOWS AUTO PARTS)						
608077-	PIN CLIPS	07/16/21	07-21	A		2.24	.00	2.24
		07/29/21	01-22					
608774-	BRUSH HEAD & DIP BRUSH	07/23/21	07-21	A		26.79	.00	26.79
		07/29/21	01-22					
		** Vendor's Subtotal ----->				29.03	.00	29.03
	Check #.: 051377 Check Date.: 07/29/21	Vendor I.D.: CAL01 (CALIFORNIA WATER SERVICE CO.)						
C10728-	WATER AND SEWER FOR JULY 2021	07/14/21	07-21	A		4989.70	.00	4989.70
		07/29/21	01-22					
	Check #.: 051378 Check Date.: 07/29/21	Vendor I.D.: COM16 (COMCAST CABLE)						
C10728-	SERVICE FOR 7-19-21 TO 8-18-21	07/14/21	07-21			150.94	.00	150.94
		07/29/21	01-22					
	Check #.: 051379 Check Date.: 07/29/21	Vendor I.D.: COR02 (CORBIN WILLITS SYSTEMS)						
000C10715-	Cont.Serv. Finance	07/15/21	07-21	A		1020.00	.00	1020.00
		07/29/21	01-22					
00C107151-	Cont.Serv. Finance	07/15/21	07-21	A		432.84	.00	432.84
		07/29/21	01-22					
		** Vendor's Subtotal ----->				1452.84	.00	1452.84
	Check #.: 051380 Check Date.: 07/29/21	Vendor I.D.: EWI00 (EWING IRRIG. PRODUCTS,INC)						
14785975-	I- 25 4 INCH POP-UP ROTOR	07/26/21	07-21			443.36	.00	443.36
		07/29/21	01-22					
	Check #.: 051381 Check Date.: 07/29/21	Vendor I.D.: GLE12 (GLENN COUNTY TAX COLLECTOR)						
C10728-	ASMT NUMBER 860-000-128-00	07/26/21	07-21			368.15	.00	368.15
		07/29/21	01-22					
C10729-	ASMT NUMBER 860-000-129-000	07/26/21	07-21			380.41	.00	380.41
		07/29/21	01-22					
		** Vendor's Subtotal ----->				748.56	.00	748.56
	Check #.: 051382 Check Date.: 07/29/21	Vendor I.D.: L&T00 (L & T TOWING)						
43200-	2010 FORD RANGER - FIRE DEPT	07/20/21	07-21			95.00	.00	95.00
		07/29/21	01-22					
	Check #.: 051383 Check Date.: 07/29/21	Vendor I.D.: MEN02 (MENDES SUPPLY COMPANY)						
052495-	CLEANING SUPPLIES	07/22/21	07-21			232.96	.00	232.96
		07/29/21	01-22					
	Check #.: 051384 Check Date.: 07/29/21	Vendor I.D.: O'R01 (O'REILLY AUTO PARTS)						
335436-	#8 FLATBED FREIGHT	07/15/21	07-21			54.37	.00	54.37
		07/29/21	01-22					

Invoice	No Description	Invoice Date / Due Date	Actual Period / Fiscal	Tm	G/L	Discount Account No	Gross Amount	Discount Amount	Net Amount
	Check #.: 051385 Check Date.: 07/29/21	Vendor I.D.: PGE01 (PG & E)							
C10728-	UTILITY-ELECTRIC	07/16/21	07-21	A			12621.73	.00	12621.73
		07/29/21	01-22						
	Check #.: 051386 Check Date.: 07/29/21	Vendor I.D.: SUN07 (SUN LIFE FINANCIAL)							
C10728-	JULY 2021 COVERAGE	07/28/21	07-21				1243.19	.00	1243.19
		07/29/21	01-22						
	Check #.: 051387 Check Date.: 07/29/21	Vendor I.D.: TON00 (TONY TAPIA CONSTRUCTION)							
C10728-	BALANCE DETAILS FOR WEED ABATEMENT 2021	07/08/21	07-21				7184.66	.00	7184.66
		07/29/21	01-22						
	Check #.: 051388 Check Date.: 07/29/21	Vendor I.D.: WAL07 (WAL-MART COMMUNITY)							
163669317-	JULY MONHTHLY BILL	07/19/21	07-21				659.78	.00	659.78
		07/29/21	01-22						
	Check #.: 051389 Check Date.: 07/29/21	Vendor I.D.: WILHD (WILLOWS HARDWARE, INC.)							
259210-	SPRINKLER PARTS	07/21/21	07-21	A			42.02	.00	42.02
		07/29/21	01-22						
		** Total Checks Paid ----->					31194.70	.00	31194.70

Invoice No	Description	Invoice Date / Due Date	Actual Period / Fiscal	Tm	Discount G/L Account No	Gross Amount	Discount Amount	Net Amount
	Check #.: 051390 Check Date.: 07/29/21	Vendor I.D.: COL08 (COLE HUBER LLP)						
37654-	LEGAL ADVICE- NUISANCE ABATEMENT	06/30/21	07-21			13.00	.00	13.00
		07/29/21	01-22					
37655-	650 N BUTTE ST- ABATEMENT	06/30/21	07-21			531.00	.00	531.00
		07/29/21	01-22					
37656-	141 N CRAWFORD - ABATEMENT	06/30/21	07-21			2607.00	.00	2607.00
		07/29/21	01-22					
		** Vendor's Subtotal ----->				3151.00	.00	3151.00
	Check #.: 051391 Check Date.: 07/29/21	Vendor I.D.: GLE54 (GLENN COUNTY BUILDING DEPARTMENT)						
216184-	INSPECTIONS & MILEAGE FOR 4-1-21 TO 6-30-21	06/30/21	07-21			10065.89	.00	10065.89
		07/29/21	01-22					
	Check #.: 051392 Check Date.: 07/29/21	Vendor I.D.: GRI05 (GRIFFITH FENCING)						
69-	DELIVERY & REMOVAL OF FENCE FOR 141 N CRAWFORD	06/30/21	07-21			1623.00	.00	1623.00
		07/29/21	01-22					
		** Total Checks Paid ----->				14839.89	.00	14839.89

ACTION MINUTES OF THE WILLOWS CITY COUNCIL REGULAR MEETING HELD JULY 27, 2021

Meeting audio is available at the City of Willows website. This is not a live feature. Audio recordings are posted the succeeding business day following the scheduled City Council Meeting.
Please visit www.cityofwillows.org for free PodBean recordings.

1. Mayor Domenighini called the meeting to order at 7:01 p.m.
2. The meeting opened with the Pledge of Allegiance led by Council Member Williams.
3. Roll Call:
Council Members Present: Council Members Williams, Flesher, Warren, Vice Mayor Hansen, Mayor Domenighini
Council Members Absent: None
Staff Present: Interim City Manager Wayne Peabody, City Attorney and City Clerk Tara Rustenhoven
GCSO Staff: Sheriff Warren

4. Public Comment/ Written Communications:

Robert Asbury wanted clarification on item #6.

Sharon Ponciano wanted clarification on the criteria needed for the sewer rate protest letters.

RaeAnn Titus wanted to get a status on a Public Records Request she had requested. She also requested that the Sewer Rate Meeting date and time be added to the City's Website.

Doug Ross had some questions regarding the recent request from the Willows residents regarding the sewer.

Jeff Fleck came to give an updated on the pool donation fund. So far, they've been able to raise $19,105. He also suggested getting extended hours and adding more days of the week to next year's City Pool schedule.

Written Communication received from Forrest Sprague regarding the City Council's Violation of the Brown Act.

Written Communication received form Theresa Foltz regarding the Sewer Rate Increase.

Both Written Communication letters will be attached to the minutes.

5. Consent Agenda:

a. Approval of general checking, payroll & direct deposit check registers Z45034-Z45066, Z45068-Z45069, 38932-38938, 051034-051373.
b. Approval of minutes of the Special City Council Meeting held on July 7, 2021.
c. Approval of minutes of the Regular City Council Meeting held on July 13, 2021.

Action:
Motion: Council Member Warren/Second: Council Member Flesher
Moved to approve the Consent Agenda as presented above and the following item(s).
The motion passed 4/1 carried by the following voice vote:
AYES: Flesher, Warren, Vice Mayor Hansen, Mayor Domenighini
NOES:

ABSENT:
ABSTAIN: Williams

6. Public Hearing:

a. Conduct a public hearing and consider adoption of a resolution entitled; A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS CONFIRMING COSTS OF ABATEMENTS AMENDED AND DECLARING THEM A SPECIAL ASSESSMENT.

Public Hearing open at 7:24 p.m.
Closed the Public Hearing at 7:42 p.m.

Robert Dean lives at 115 N. Culver Street had questions regarding the weed abatement invoice and asked if there was anyway to reduce the fee.

By consensus, council agreed to remove the Admin Fee from the total cost.

RaeAnn Titus wanted to know if there was a weed abatement notice for a couple properties located on Fern St.
Interim City Manager explained to Mrs. Titus that it will be a larger project than the normal weed abatement process. There will be a public safety meeting regarding these properties and will require direction from council.

Action:
Motion: Vice Mayor Hansen/Second: Council Member Warren
Moved to adopt a resolution entitled; a resolution of the city council of the City of Willows confirming costs of abatements amended and declaring them a special assessment.
The motion passed unanimously 5/0 carried by the following voice vote:
AYES: Williams, Flesher, Warren, Vice Mayor Hansen, Mayor Domenighini
NOES:
ABSENT:
ABSTAIN:

7. Council/Staff Reports/Comments:

a. Staff Reports/Comments:
   - Sheriff Warren announced the employment of two new deputies.

b. City Council Reports Comments: Council gave comments/reports on activities and various meetings they attended.

8. Closed Session:

a. PUBLIC COMMENT: Pursuant to Government Code Section §54954.3, the public will have an opportunity to directly address the legislative body on the item below prior to the Council convening into closed session. Public Comments are generally restricted to three minutes.

b. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Gov. Code Section §54956.9
Number of Cases: 3

Entered into closed session at 7:55 p.m.
Reconvened into open session at 9:27 p.m.

Announcement of any action taken in closed session:

Mayor Domenighini reported no reportable action and direction was given to staff.

9. Adjournment:

The Meeting was adjourned at 9:28 p.m.

Dated: August 3, 2021

Tara Rustenhoven, City Clerk

ATTACHMENT TO MINUTES #1

FORREST J. SPRAGUE

801 Applewood Way Willows, CA 95988
Ph: 530-514-8700 Email: forsprague@aol.com

July 27, 2021

RECEIVED
JUL 27 2021
City of Willows

City of Willows
201 N. Lassen St
Willows, CA 95988

ATTN: Tara Rustenhoven

RE: Sewer Rate Violations

Dear Tara,

Please provide this letter and the enclosed documents to members of the City Council ahead of tonight's meeting. And please ensure that all of these submittals become attached to the minutes of the meeting.

Dear Mayor Domenighini and Council Members:

As I promised in my Demand to Cure and Correct delivered to you last week, below is a list of the law violations within the Notice of August 12, 2021, Public Hearing incidental to the proposed sewer rate increase.

For your review, I have provided copies of both the August 12, 2021, Hearing Notice and the March 27, 2020, Notification of the May 21, 2020, sewer adjustment public hearing. Please compare the differences as you contemplate the cure and correct demand during your closed session tonight. I have made some handwritten comments in the margins of the letters.

First, according government codes, the more recent 2021 letter should have been sent as a "joint notice" announcing a "public meeting" that was to be held before the "public hearing." However, the 2021 notice does not mention the City allowing for such a public meeting.

In contrast, please review the enclosed agenda for the March 9, 2020, Special Town Hall Meeting. That meeting was properly announced to comply with the law. Please note that under the heading for a Presentation, a proper description of the meeting's true purpose was clearly stated. This is in stark contrast to the recent June 22, 2021, Council meeting agenda. You'll notice too, that the agenda for that 2020 town hall meeting even included a list of meeting rules.

During the June 22, 2021, Regular Meeting of the Willows City Council, there was a "presentation" that unveiled the Waste Water Rate Study. Nevertheless, that meeting hardly complied with Prop 218 as a "public meeting" that is to precede the "public (protest) hearing." Moreover, according to the local newspaper's editor, this meeting was NOT preceded by any public notices or a 1/8 page advertisement, as required by law.

The second violation is that there is NO "conspicuous disclaimer" clearly stating that the City Council "must reject" or "abandon" or "shall not impose" the fee if enough protests are received by the City. Several code sections provide very clear examples for how that "disclaimer" is to be worded. Only the last sentence of the last paragraph on page three of the Notification mentions this aspect at all, but it is inadequate to be in lawful compliance.

The third violation deals with the fact that 30-plus percent of the population living in Willows are Hispanic. While the Notice narrative is rightly published is Spanish, the Sewer Rate Schedule is printed only in English.

While the dollar figures can be understood by the Hispanic reader, the description of the ratepayer (either residential, commercial, or multi-family) appears only in English. Thus, the Notice fails to provide the Spanish speaking ratepayer the same and complete information that it gives to English literate people.

The fourth mistake is that the Notice is does NOT include the name and number of someone for ratepayers to contact for more information, as required by law. And there is no mention of a physical location where people can view the Waste Water Rate Study or have access to it by an internet link.

Overarching all of this is that the Rate Study itself is inherently flawed. While the notice says the City is in compliance with the Proposition 218 Omnibus Implementation Act, the City is in gross violation with the Act.

Instead of using actually costs to provide sewer service as the law requires, the 2021 notice makes reference to "the financial model to complete the sewer rate." I believe City Attorney David Ritchie has said that the rates were based on "industry standards." It's reported that another city official has claimed that new rates are in line with "USDA standards."

However, the 218 Omnibus Implementation Act mandates that the City MUST prove "by a preponderance of the evidence that a levy, charge, or other exaction imposed for a specific benefit or specific government service, that the amount is no more than necessary to cover the reasonable costs to provide the specific service." But the City has not and cannot do this.

On the contrary, I can prove the City misused sewer funds for general fund purposes, in direct violation of the law and the State Constitution. Therefore, it is the best interests of everyone that the current effort to raise sewer fees is set aside until a proper rate study is completed and an above-board process is completed.

Regards,

FORREST J. SPRAGUE

C: Golden State Risk Management

— 2020 —

Willo City Council Special Town H. Meeting-Sewer Rate Adjustment

March 09, 2020
Willows City Hall
6:30 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**- 6:30 p.m.
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PRESENTATION**
   a. City Staff will present and discuss information about structure of sewer operations and the proposed rate increase for sewer service fees.
5. **QUESTIONS AND ANSWERS**
6. **PUBLIC COMMENT**
   Public Comment is restricted to only those topic(s) listed on the agenda and is generally restricted to three minutes.
7. **CLOSING COMMENTS**
8. **ADJOURNMENT**

This agenda was posted on March 06, 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. 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

CITY OF WILLOWS - TOWN HALL MEETING RULES

Monday March 9, 2020

The City of Willows periodically holds Town Hall meetings to allow its residents and any individual/organization to voice opinions about the City's business or ask questions of the City Council and/or City Staff.

The goal of these meetings is to enhance communication and encourage positive dialogue. All constructive suggestions and comments are welcome. The Brown Act precludes matters raised at a special meeting from immediately being presented for a vote.

Although these meetings are intended to be an open forum, the following rules of order will be enforced to promote civility and ensure that anyone who wishes may be heard:

1. 120 minutes will be set aside for the meeting (although the meeting may be adjourned early if the agenda is completed).

2. The City Mayor is designated as the Chair to moderate the meeting unless he/she designates the responsibility to another Council Member or member of City Staff. The Chair has sole power to recognize each speaker and grant him/her the floor.

3. Each person wishing to comment at the meeting may reserve time by providing his/her name to the City Clerk before the commencement of the meeting or immediately following City presentation. Questions should be written on 3 x 5 cards provided and submitted to the City Clerk prior the commencement of the meeting. Responses to written questions will be given following staff presentation.

4. When recognized, each speaker will have three (3) minutes ask questions or to deliver public comment regarding the noticed topic. Council or Staff response time will not be counted toward the three minutes. A speaker may not relinquish his or her time to another speaker.

5. If a question has been asked previously or the topic already discussed, it is requested that you pass on your time so that others may have an opportunity.

6. While a person is speaking, no interruptions will be tolerated (verbal or otherwise). The Chair will extend one warning to any person who makes any outburst or interruption when he/she does not have the floor, or who makes an inappropriate comment or personal attack. A second offense will result in dismissal from the meeting.

7. These rules apply to all in attendance, including the City Council and City Staff.

8. The City Clerk shall keep minutes of the meeting and shall audio record the meeting.

Your Participation in Town Hall Meetings is always welcome and your courtesy in obeying these rules stated above is appreciated.

City of Willows

201 North Lassen • Willows, California 95988 • (530) 934-7041 • FAX (530) 934-7402

March 27, 2020

PROPOSITION 218 NOTIFICATION

NOTICE OF PUBLIC HEARING
SEWER SERVICE RATE ADJUSTMENTS

HEARING DATE and TIME:	Thursday, May 21 at 6:00 PM
HEARING LOCATION:	Willows City Hall Council Chambers 201 North Lassen Street Willows, CA 95988

This letter is to advise you that the City of Willows is proposing a five-year sewer rate program adjustment for all residential and commercial customers. The proposal will be considered by the Willows City Council at a Public Hearing on Thursday, May 21 at 6:00 PM. You are receiving this notice in compliance with California Proposition 218 requirements that all impacted property owners are mailed a notice of proposed rate changes at least 45 days prior to a public hearing.

CITY CONTACT

If you have any questions in regard to this notice, please contact Tim Sailsbery, Administrative Services Director, at Willows City Hall, M-F 8:30-5:00 or tsailsbery@cityofwillows.org.

BASIS OF PROPOSED RATES

ACTUAL COSTS

The City is required, by State Law, City standards and practices, and Enterprise Fund requirements, to collect revenues sufficient to fund current and future costs of operating, maintaining and administering the existing sewer facilities, fund current and future debt payments, and fund capital improvements and infrastructure replacement programs. These revenues allow the City to protect public health and safely and reliably collect, convey, and treat wastewater. By State law, the City may not collect more revenue than is necessary to recover the total costs of providing services. The proposed rates were developed through a comprehensive Wastewater Rate Study designed to meet all legal requirements and fairly and equitably recover the required revenue. The Wastewater Rate Study was prepared by Rural Communities Assistance Corporation (RCAC) and provides a detailed explanation of the projected inflationary impact on operating costs and is available for public review at Willows City Hall or www.cityofwillows.org. Please note that the proposed rate schedule is at a lower level of increase than proposed in the Wastewater Rate Study.

STUDY AVAILABLE AT CITY HALL AND WEBSITE

WHY THE CITY OF WILLOWS SEWER RATES MUST BE ADJUSTED?

Customer sewer rates are the primary source of revenue to operate the City of Willows' sewer system. These rates generate the revenue to operate systems, meet debt requirements, and invest in necessary

MARCH 2020

replacements and upgrades. To continue the City's long-standing tradition of providing reliable sewer service to our customers, rate increases are necessary to cover increasing operational costs and provide for capital improvements and replacements. The City underwent a $10 million upgrade of the wastewater treatment facility (completed in 2007) and, since then, has invested $2.3 million in related collection and treatment replacements and upgrades. The City has reached the point, under the current rate structure, where operations and a portion (not all) of the debt service are covered, but the City must dig into depleting reserves to cover the balance of debt payments and fund any capital needs to the sewer system. While ongoing efforts are made to contain and control operating costs were possible, the ongoing increase cost of maintaining and operating the system (utilities, contract services, personnel, etc.) have outgrown current rates. In addition, reserves must be maintained for capital projects and improvements. The proposed rate adjustment was recommended by RCAC after extensive analysis and alternative adjustment considerations. It is the lowest adjustment that will meet the operating needs of the sewer system.

WHAT STEPS HAS THE CITY TAKEN TO CONTAIN COST BEFORE CONSIDERING INCREASING CUSTOMER RATES?

The City continues to analyze and review expenditures on a line by line basis, looking for opportunities to contain cost. Several specific measures that the City has taken include conversion of part of the utility cost to solar power through a power purchase agreement, review cost analysis of contracted treatment plant services vs. hiring in-house Grades 4 and 3 Wastewater Treatment Operators, and annual review of potential re-finance opportunities of existing debt. In addition, the City practices a "spend as needed" rather than "spend to budget" approach to all operations. The City has also reduced capital improvement/replacement activities due to current cash flow constraints.

The City has not raised rates to the community since 2007 (12 years of rate stability).

CLOSE BUT NOT A LEGAL DISCLAIMER

PROPOSITION 218 PUBLIC HEARING PROCEDURE

All property owners and other interested persons are invited to attend the hearing and present written and/or oral comments. As a property owner or customer of record of a parcel subject to the imposition of the proposed rate adjustment, you may submit a written protest against the proposed rate changes. **Council may not impose the proposed rate increase if a majority of property owners and customers of record subject to sewer service submit written protests**. Only one written protest per identified parcel will be counted and considered.

Written protests must include-

-Original Signature and Date
-Your name typed or printed under the signature
-The address and Assessor Parcel Number of the property
-An affirmation that you are the owner (or sewer customer of record for commercial users) of the property
-Notification that this is a letter of protest of the proposed sewer rate adjustment

Written protests will not be accepted by e-mail or fax. Verbal protests will not be counted. Protests must be received (not postmarked) prior to the close of the public hearing. Written protests may be submitted in person or by mail to:

MARCH 2020

City of Willows
ATTN: City Clerk
201 North Lassen Street
Willows, CA 95988

The City Council may adopt the rates at the close of the public hearing, but reservices the right to adopt at subsequent meeting if circumstances arise.

PROPOSED RATE SCHEDULE

The proposed rate schedule is set forth below. The rates will be adjusted based on the percentage noted below effective July 1 of each year. The final adjustment under this resolution will be on July 1, 2024. Any subsequent adjustments will be subject to a Proposition 218 hearing.

City of Willows
Rate Schedule as Proposed in Resolution No. 03-2020

FEE SCHEDULE IN ENGLISH

Note: **Residential rates are flat rates per dwelling unit. Commercial rates are per CCF of water used subject to the monthly mimimum charge.**

	Current	5.00% July to June 2020-2021	5.00% July to June 2021-2022	5.00% July to June 2022-2023	5.00% July to June 2023-2024	5.00% July to June 2024-2025
Residential and Minimum Commercial (Monthly)	$ 40.19	$ 42.20	$ 44.31	$ 46.52	$ 48.85	$ 51.29
Residential Annualized (Per Dwelling Unit)	$ 482.28	$ 506.39	$ 531.71	$ 558.30	$ 586.21	$ 615.53
Motel/Hotel	$ 3.22	$ 3.38	$ 3.55	$ 3.73	$ 3.91	$ 4.11
Hospital/Rest Home	$ 3.17	$ 3.33	$ 3.49	$ 3.67	$ 3.85	$ 4.05
Restaurant/Bakery	$ 4.18	$ 4.39	$ 4.61	$ 4.84	$ 5.08	$ 5.33
Market/Morgue	$ 3.94	$ 4.14	$ 4.34	$ 4.56	$ 4.79	$ 5.03
Laundry	$ 3.42	$ 3.59	$ 3.77	$ 3.96	$ 4.16	$ 4.36
Car Wash	$ 3.05	$ 3.20	$ 3.36	$ 3.53	$ 3.71	$ 3.89
Jail	$ 3.54	$ 3.72	$ 3.90	$ 4.10	$ 4.30	$ 4.52
Other Commercial	$ 3.01	$ 3.16	$ 3.32	$ 3.48	$ 3.66	$ 3.84

NOTE FOR NORTHEAST WILLOWS COMMUNITY SERVICE DISTRICT CUSTOMERS ONLY- This is the proposed base sewer rate schedule and does not include any additional charges for debt service or other charges imposed by NEWCSD.

MARCH 2020

Ciudad de Willows

Agenda de tarifas como se propone en la Resolución No. 03-2020

FEE SCHEDULE IN SPANISH

Nota: **Las tarifas residenciales son tarifas fijas por unidad de vivienda. Las tarifas comerciales son por CCF de agua usada sujetas al cargo mínimo mensual.**

		5.00%	5.00%	5.00%	5.00%	5.00%
	Actual	Julio a Junio 2020-2021	Julio a Junio 2021-2022	Julio a Junio 2022 – 2023	Julio a Junio 2023-2024	Julio a Junio 2024 - 2025
Residencial y Mínimo Comercial (Mensual)	$ 40.19	$ 42.20	$ 44.31	$ 46.52	$ 48.85	$ 51.29
Residencial Anualizado (Por Unidad de Vivienda)	$ 482.28	$ 506.39	$ 531.71	$ 558.30	$ 586.21	$ 615.53
Motel/Hotel	$ 3.22	$ 3.38	$ 3.55	$ 3.73	$ 3.91	$ 4.11
Hospital/Casa de Reposo	$ 3.17	$ 3.33	$ 3.49	$ 3.67	$ 3.85	$ 4.05
Restaurante/Panadería	$ 4.18	$ 4.39	$ 4.61	$ 4.84	$ 5.08	$ 5.33
Mercado/Morgue	$ 3.94	$ 4.14	$ 4.34	$ 4.56	$ 4.79	$ 5.03
Lavandería	$ 3.42	$ 3.59	$ 3.77	$ 3.96	$ 4.16	$ 4.36
Auto-Lavado	$ 3.05	$ 3.20	$ 3.36	$ 3.53	$ 3.71	$ 3.89
Cárcel	$ 3.54	$ 3.72	$ 3.90	$ 4.10	$ 4.30	$ 4.52
Otros Negocios	$ 3.01	$ 3.16	$ 3.32	$ 3.48	$ 3.66	$ 3.84

NOTA SOLAMENTE PARA CLIENTES DEL DISTRITO DE SERVICIOS COMUNITARIOS DEL NORESTE DE WILLOWS – Esta es la agenda base de tarifas de alcantarillado propuesta, y no incluye cargos adicionales por servicios de deudas u otros cargos impuestos por NEWCSD.

Rec'd 7/1/21

— 2021 —

City of Willows
CALIFORNIA

NOTICE OF PUBLIC HEARING
PROPOSED INCREASE OF SEWER SERVICE RATES

Thursday, August 12, 2021, at 5:30 p.m.
City of Willows City Hall
201 N. Lassen St. Willows, CA 95988

The CITY OF WILLOWS, in compliance with Article XIIID of the California Constitution and the Proposition 218 Omnibus Implementation Act, is hereby notifying all affected property owners and ratepayers of the following:

- The City of Willows (the "City") is proposing to increase its sewer service rates. The proposed increases are needed to invest in and maintain modern and reliable sewer infrastructure and adequately fund the ongoing costs of providing sewer service to properties within its service area. Revenue from the sewer service rates pays for the operation and maintenance of, and capital improvements to, the City's sewer system.
- This notice includes the proposed schedule of rates for fiscal years 2021 through 2025. If the proposed rates are adopted by the City Council, the proposed rates will become effective for services provided on and after July 1, 2021, and will be adjusted each July 1 thereafter beginning July 1, 2022, through and including, July 1, 2025, on the annual tax roll.

A Public Hearing on the proposed sewer service rates will be held on **Thursday, August 12, 2021, at 5:30 p.m.**, to consider the adoption of a 5-year schedule of sewer rates. The public hearing will be held at **The City of Willows City Hall, 201 N. Lassen St. Willows, CA 95988**. The purpose of the public hearing is to consider all oral testimony and written protests to, and the adoption of, the proposed rates.

REASONS FOR THE RATE ADJUSTMENTS AND INCREASES

The City is committed to providing the highest quality sewer service at the lowest possible rates for its customers. To meet this commitment, the City has worked to manage operations and maintenance costs, however outside influences from the state legislature, COVID-19, and cost of goods and services in the last several years led the City to seek an independent review of its long-term financial health and current application of sewer service rates. The City Council engaged the professional services of NBS to independently develop a sustainable financial plan incorporating all financial obligations including contribution to reserve funds. **NBS utilized the financial model to complete a sewer rate study and evaluate the infrastructure, capital improvement program, debt service, and operations and maintenance costs of the City's sewer services and the rates necessary to recover the costs of those services for the next five years.**

NOT ACTUAL COSTS

The cost of service and rate study demonstrates what it costs the City to provide sewer service, and appropriately allocates the costs of providing sewer services to our customers. The cost of providing sewer services includes not only the sewage the City collects, effluent disposal, and the infrastructure that treats the sewage to ensure that there is safe and reliable service to meet the various demands of our sewer customers twenty-four hours a day, seven days a week.

Based on NBS's evaluation, it has been determined that rate adjustments and increases are necessary for the City's sewer service charges to enable the City to:

- Recover current and long-term projected costs of operating and maintaining the sewer system.
- Fund capital infrastructure improvements needed to repair and update the sewer system.
- Maintain the operational and financial stability of the sewer system.
- Avoid operational deficits and depletion of reserves.

PROPOSED RATES AND HOW THE RATES ARE CALCULATED

The proposed rates are calculated to recover the cost of providing sewer services and to proportionately allocate those costs on a parcel basis among the City's customers. The proposed rate structure has two components—a Fixed Service Charge for all customers, and a Volumetric Charge for non-residential customers only. The proposed rates are described in more detail below.

For residential customers, the fixed monthly charge covers their proportional share of the City's fixed costs, billing and collections, and the cost of operating and maintaining the sewer system infrastructure. For commercial customers, costs are recovered with both a fixed and variable charge. the proposed Fixed Service Charge is calculated to recover the customers proportional share of the City's fixed costs and billing and collections. The Volumetric Charge recovers the cost of operating and maintaining the sewer system infrastructureThe Volumetric Charge is a variable charge imposed per unit of winter water usage (the average monthly usage for January, February, and March) for commercial customers only (when outdoor irrigation is lowest). One unit equals one hundred cubic feet (HCF), or 748 gallons, and is calculated to recover a portion of the City's fixed costs and its variable costs of providing sewer service.

The current rates and the proposed maximum rates and effective dates for the Fixed Service Charges and Volume Charges are set forth in the tables below.

ENGLISH

Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates[1]				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Service Charge						
Single Family Residential	$40.19	$47.19	$52.85	$59.19	$66.29	$74.24
Multi-Family Residential (per unit)	$40.19	$27.28	$30.55	$34.22	$38.33	$42.93
Commercial	$40.19	$55.69	$62.37	$69.85	$78.23	$87.62
Volumetric Charge ($/hcf)						
Commercial *(Applied to Average Winter Water Use)*						
Car Wash	$3.05	$2.32	$2.60	$2.91	$3.26	$3.65
Hospital & Rest Home	$3.17	$2.78	$3.11	$3.48	$3.90	$4.37
Jail	$3.54	$3.49	$3.91	$4.38	$4.91	$5.50
Laundry	$3.42	$2.58	$2.89	$3.24	$3.63	$4.07
Market & Morgue	$3.94	$5.65	$6.33	$7.09	$7.94	$8.89
Motel & Hotel	$3.22	$3.01	$3.37	$3.77	$4.22	$4.73
Restaurant & Bakery	$4.18	$6.06	$6.79	$7.60	$8.51	$9.53
Other Commercial	$3.01	$3.49	$3.91	$4.38	$4.91	$5.50

1. Implementation date for FY 2021/22 rates is July 1, 2021, then July in 2022 through 2025.

PUBLIC HEARING AND PROTESTS

Any record owner of a parcel upon which the sewer service charges are proposed to be imposed and any tenant directly liable for the payment of sewer service charges (i.e., a customer of record who is not a property owner) may submit a written protest to the proposed rate adjustments and increases to the City's sewer service charges; however, only one protest will be counted per identified parcel. Any written protest must:

(1) state that the identified property owner or tenant is opposed to the proposed sewer rate adjustments and increases;

(2) provide the location of the identified parcel (by street address, assessor's parcel number, or customer account number); and

(3) include the name and signature of the property owner or tenant submitting the protest. Written protests may be submitted to the City Clerk of the City of Willows by mail or in person at the City of Willows, 201 N. Lassen St. Willows, CA 95988, or at the public hearing (date, time, and location noted above).

All written protests must be received prior to the close of the public comment portion of the public hearing. Any protest submitted via e-mail or other electronic means will not be accepted as a valid written protest. Please indicate on the outside of any envelope mailed to the City, Attn: Rate Hearing.

The City Council will accept and consider all written protests and will hear and consider all oral comments to the proposed rate adjustments and increases at the public hearing. Oral comments at the public hearing will not qualify as formal protests unless accompanied by a written protest. Upon the conclusion of the public hearing, the City Council will tabulate the written protests and consider the adoption of the proposed rate increases as described in this notice. **If written protests against the proposed rates are not presented by a majority of the property owners or tenants of the identified parcels subject to the proposed rate increases, the City Council will be authorized to adopt the proposed rate increases.**

NOT AN ADEQUATE DISCLAIMER

NOT IN SPANISH

Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates[1]				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Service Charge						
Single Family Residential	$40.19	$47.19	$52.85	$59.19	$66.29	$74.24
Multi-Family Residential (per unit)	$40.19	$27.28	$30.55	$34.22	$38.33	$42.93
Commercial	$40.19	$55.69	$62.37	$69.85	$78.23	$87.62
Volumetric Charge ($/hcf)						
Commercial *(Applied to Average Winter Water Use)*						
Car Wash	$3.05	$2.32	$2.60	$2.91	$3.26	$3.65
Hospital & Rest Home	$3.17	$2.78	$3.11	$3.48	$3.90	$4.37
Jail	$3.54	$3.49	$3.91	$4.38	$4.91	$5.50
Laundry	$3.42	$2.58	$2.89	$3.24	$3.63	$4.07
Market & Morgue	$3.94	$5.65	$6.33	$7.09	$7.94	$8.89
Motel & Hotel	$3.22	$3.01	$3.37	$3.77	$4.22	$4.73
Restaurant & Bakery	$4.18	$6.06	$6.79	$7.60	$8.51	$9.53
Other Commercial	$3.01	$3.49	$3.91	$4.38	$4.91	$5.50

1. Implementation date for FY 2021/22 rates is July 1, 2021, then July in 2022 through 2025.

AUDIENCIA PÚBLICA Y PROTESTAS

Cualquier propietario registrado de una parcela sobre la que se proponga imponer los cargos por servicio de alcantarillado y cualquier inquilino directamente responsable del pago de los cargos del servicio de alcantarillado (es decir, un cliente registrado que no sea propietario de una propiedad) puede presentar una protesta por escrito a los ajustes de tarifas propuestos y aumentos a los cargos del servicio de alcantarillado de la Ciudad; sin embargo, solo se contará una protesta por parcela identificada. Toda protesta por escrito deberá:

(1) declarar que el propietario o inquilino identificado se opone a los ajustes y aumentos propuestos en la tarifa de alcantarillado;

(2) proporcionar la ubicación de la parcela identificada (por dirección postal, número de parcela del asesor o número de cuenta del cliente); y

(3) incluir el nombre y la firma del dueño de la propiedad o inquilino que presenta la protesta. Las protestas por escrito pueden ser presentadas al Secretario de la Ciudad de Sauces por correo o en persona en la Ciudad de los Sauces 201 N. Lassen St. Willows, CA 95988, o en la audiencia pública (fecha, hora y lugar mencionados anteriormente).

Todas las protestas escritas deben ser recibidas antes del cierre de la parte de comentarios públicos de la audiencia pública. Cualquier protesta presentada por correo electrónico u otros medios electrónicos no será aceptada como una protesta válida por escrito. Por favor, indique en el exterior de cualquier sobre enviado por correo a la Ciudad, Attn: Audiencia de tarifas.

El Concejo Municipal aceptará y considerará todas las protestas por escrito y escuchará y considerará todos los comentarios orales a los ajustes y aumentos de tarifas propuestos en la audiencia pública. Los comentarios orales en la audiencia pública no calificarán como protestas formales a menos que vayan acompañados de una protesta escrita. Al concluir la audiencia pública, el Concejo Municipal tabulará las protestas escritas y considerará la adopción de los aumentos de tarifas propuestos como se describe en este aviso. Si las protestas por escrito contra las tarifas propuestas no son presentadas por la mayoría de los propietarios o inquilinos de las parcelas identificadas sujetas a los aumentos de tarifas propuestos, el Concejo Municipal estará autorizado a adoptar los aumentos de tarifas propuestos.

ATTACHMENT TO MINUTES #2

Tara Rustenhoven

From: THERESA FOLTZ <pinkladyolga@hotmail.com>
Sent: Tuesday, July 27, 2021 1:32 PM
To: Tara Rustenhoven
Cc: theresa 69forrest
Subject: City of Willows

Dear Tara,
Please give/send a copy of this email to all Council Members please before tonight's meeting
I will not be able to attend at this time.
Thank you very much and hope your day is going well. 😊 Theresa

Dear City of Willows,

I am very much against the raising of the sewer taxes as you have proven you still can't be trusted to use the money for what it is designated for.

But you misused the money to do other work that is not related to our sewers.

I have been on several organizations and they stick to using the money as specified. Where is your integrity?

Robbing Peter to pay Paul. If you ever are more open with how you do business and can prove it to us then maybe

we would change our minds. You should have learned that lesson from us 2 years ago why didn't you start being

open and honest then? No you ignored us who pay your salary or voted you into office.

That is why I voted no on the Fire/Ambulance as well I could see the same pattern.

Maybe you need better business managers?

Sincerely,

Theresa Forrest

427 S. Murdock

Willows, CA 95988

Sent from Mail for Windows 10

REGULAR BUSINESS

WILLOWS CITY COUNCIL
STAFF REPORT

TO: MAYOR AND CITY COUNCIL MEMBERS

FROM: DAVID G. RITCHIE, CITY ATTORNEY
WAYNE PEABODY, CITY MANAGER

RE: RECEIVE A PRESENTATION FROM NBS REGARDING THE COST ALLOCATION PLAN AND FULL COST ITERATION (July 19, 2021), AND ALTERNATIVE SCENARIOS FOR SEWER RATE STUDY (July 21, 2021) AND CONSIDERATION TO ACCEPT THE REPORTS (PRESENTATION AND ACTION ITEM)

DATE: AUGUST 10, 2021

SUMMARY

In preparation for the potential refinancing or refunding of certain City debt obligations and future actions relating to Wastewater (Sewer) Rates within the City, NBS was retained to conduct a comprehensive Wastewater Rate Study including preparation of a Financial Plan, Cost-of-Service Analysis and Rate Design Analysis. This presentation is a brief presentation of the Cost Allocation Plan (for all funds), discussion of direct and indirect costs that are included in the Sewer Rate Study, and discussion of the Alternative Scenarios requested by Council at the June 22, 2021 presentation of the Waste Water Rate Study 2021. This presentation does not cover the content already discussed in the Comprehensive Wastewater Rate Study presentation at the June 22, 2021 meeting.

FISCAL IMPACT

None

RECOMMENDATIONS

City staff recommends that Council approve/accept the study report and provide direction to staff

ALTERNATIVES

The City could decline to approve/accept the study report.

ATTACHMENTS

Alternative Scenarios for Sewer Rate Study (July 21, 2021)
Cost Allocation Plan (July 19, 2021)
Presentation Slides (to be made available after the presentation)

ATTACHMENT A

NBS
helping communities fund tomorrow

32605 Temecula Parkway, Suite 100
Temecula, CA 92592

Toll free: 800.676.7516

nbsgov.com

David Ritchie, Partner
Cole Huber LLP
City of Willows

July 21, 2021

Re: Alternative Scenarios for Sewer Rate Study

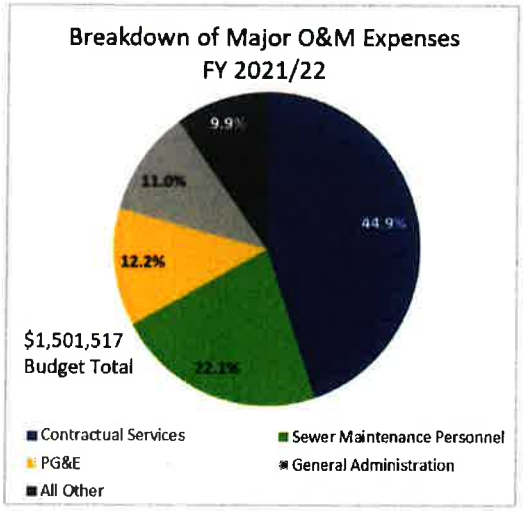
David,

At the City Council presentation on the proposed sewer rates on June 21, there were two areas where the Council wanted some additional information. This first item was wanting to understand what level of City administrative costs were included in the proposed budget. The second information request was to look at the impact of smaller rate increases than the proposed rates. This memo provides this background information.

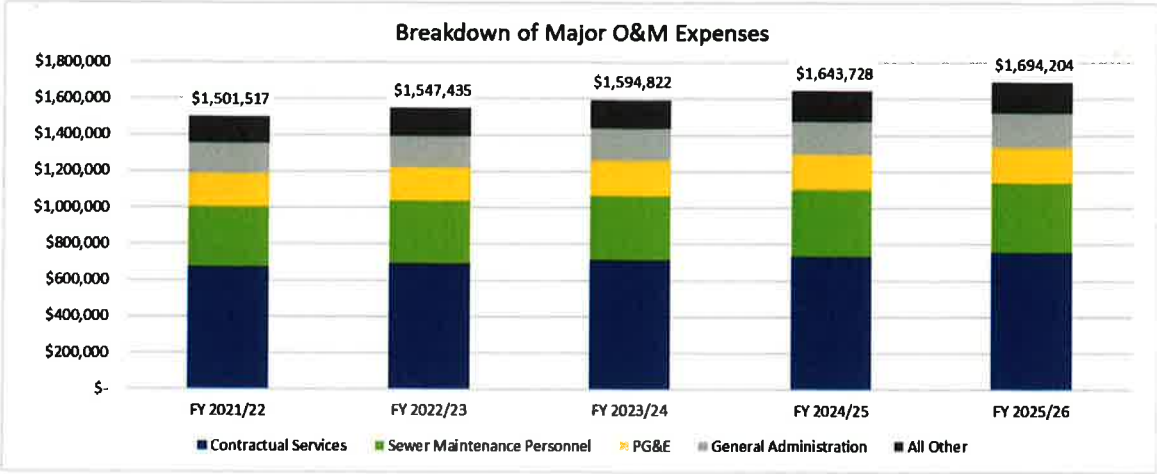
CITY ADMINISTRATIVE COSTS AS A SHARE OF THE TOTAL OPERATING EXPENSES

The City sewer operating expenses are summarized into 5 major categories of expenses:

- Contractual Services – 44.9%
- Sewer Maintenance Personnel – 22.1%
- PG&E – 12.2%
- General Administration – 11%
- All Other – 9.9%



For FY 21/22, the City administrative costs to be recovered from sewer rates were approximately 11 percent of the total operating expenses. The projected operating expenses for the next five years are also shown. The City administrative costs are expected to stay relatively the same going forward.



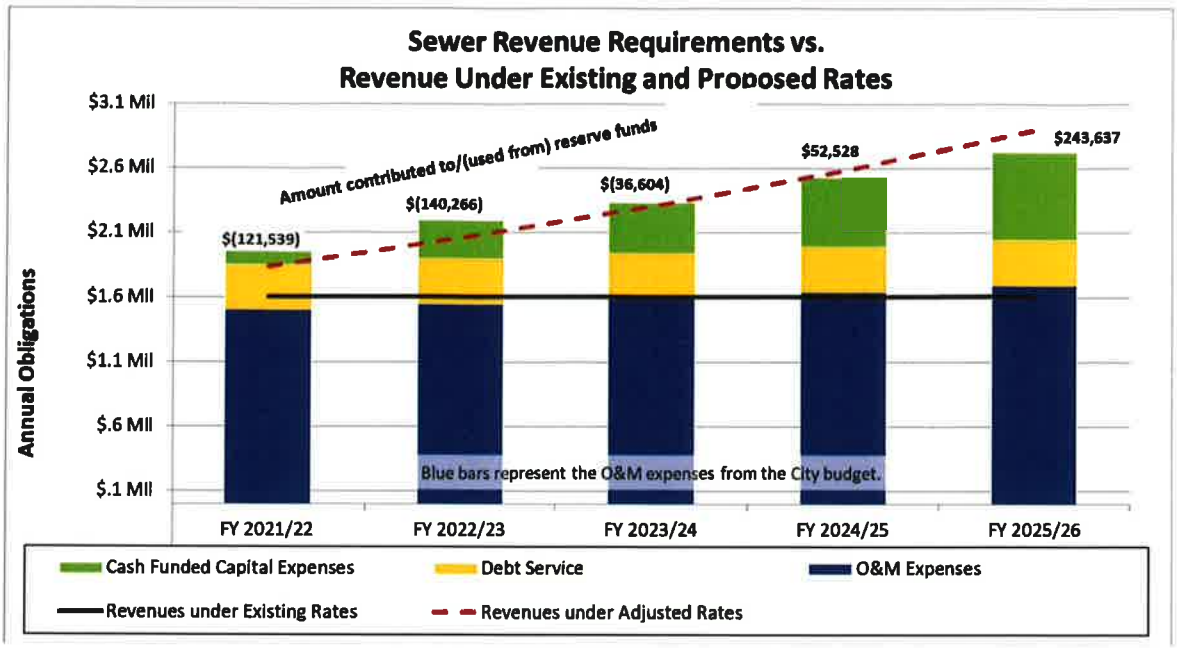
THE IMPACT OF SMALL SEWER RATE INCREASES

The rationale behind the proposed rates is summarized here, followed by a discussion of the impacts of two lower rate increase scenarios.

The proposed rates presented in the rate study and shown in the proposition 218 notice sent to customers includes increases to the revenue requirement (amount needed to recover expenses less non-rate revenue) of,

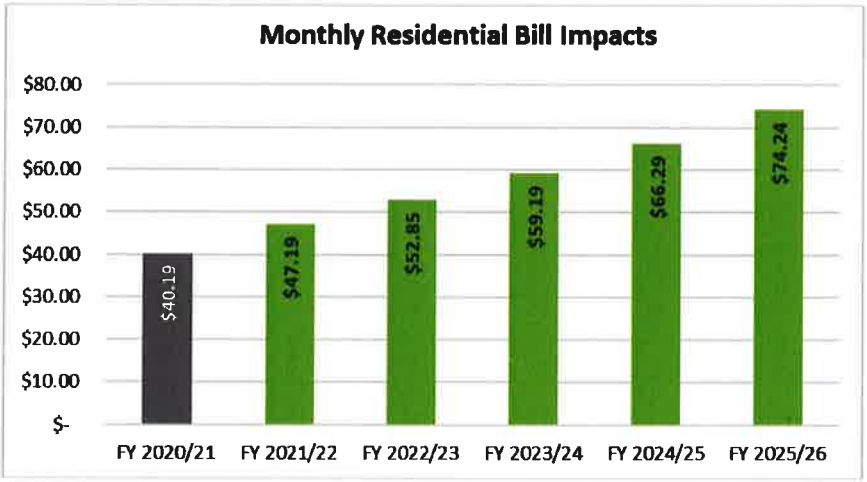
- 15% in FY 2021/22
- 12% in FY 2022/23
- 12% in FY 2023/23
- 12% in FY 2023/24
- 12% in FY 2024/25

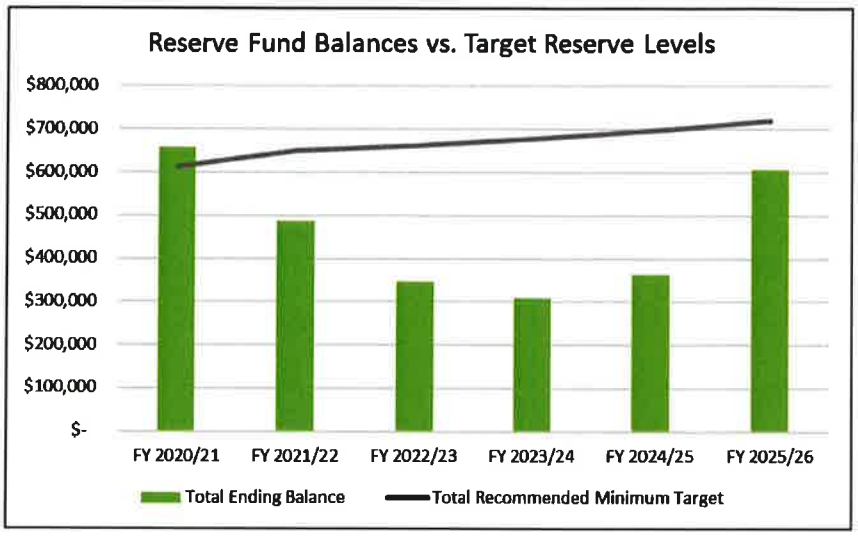
These rate increases are needed to recover not only operation and maintenance expenses, but also current debt obligations, necessary capital improvement projects, and to start to build up reserves necessary for the long term financial viability of the enterprise. From the chart below, the red dotted line represents the proposed rates vs. the total expenses by category. The amount contributed, or used from, reserve funds is noted above each fiscal year. Even under the proposed rates, the City will draw down reserves for three years to mitigate the needed rate increase. Under these rates, the City will not hit the reserve target requirements until FY 2026/27 as the reserve funds will be drawn down until FY 2024/25. Once a surplus begins, the City will begin to replenish the reserve funds to the set target reserve funds.



For single family residential customers, there will be an increase to monthly bills. These rates are based on the cost of service analysis, which allocates expenses to customer class to comply with State requirements in Proposition 218.

Under the annual proposed increases, the City is expected to draw reserve funds below target levels to fund the capital improvement projects. The year following the proposition 218 period, the City will have finally met the target reserve fund levels.

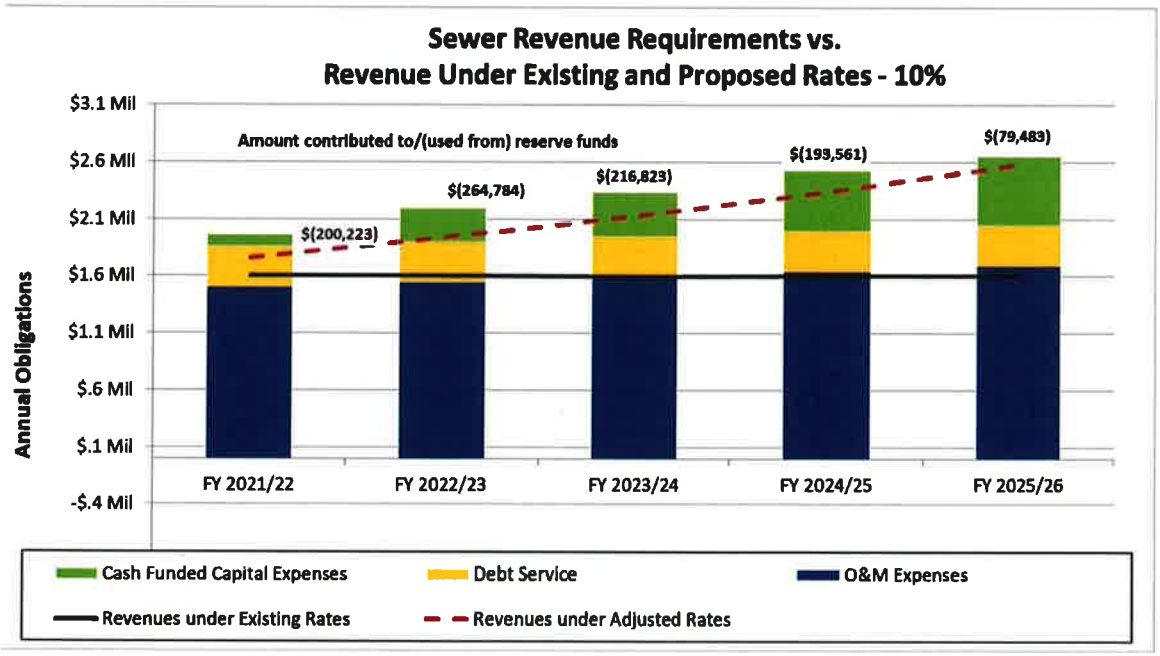




ALTERNATIVE RATE STRUCTURE – 10% ANNUAL SFR RATE INCREASE

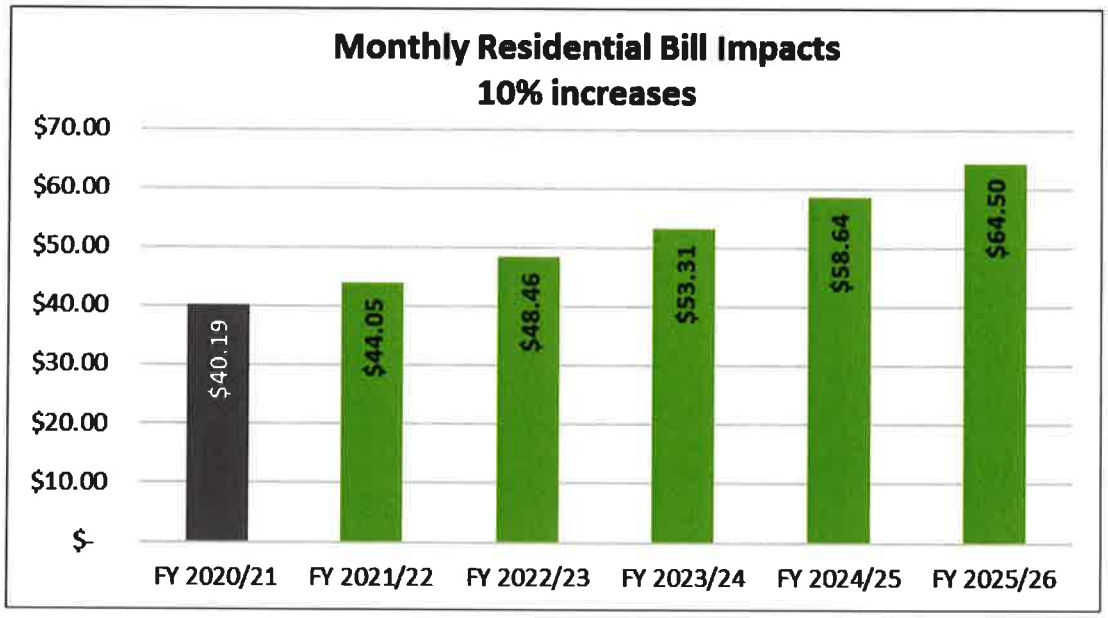
An alternative rate structure that City staff has requested includes increasing the SFR user charge ten percent annually.

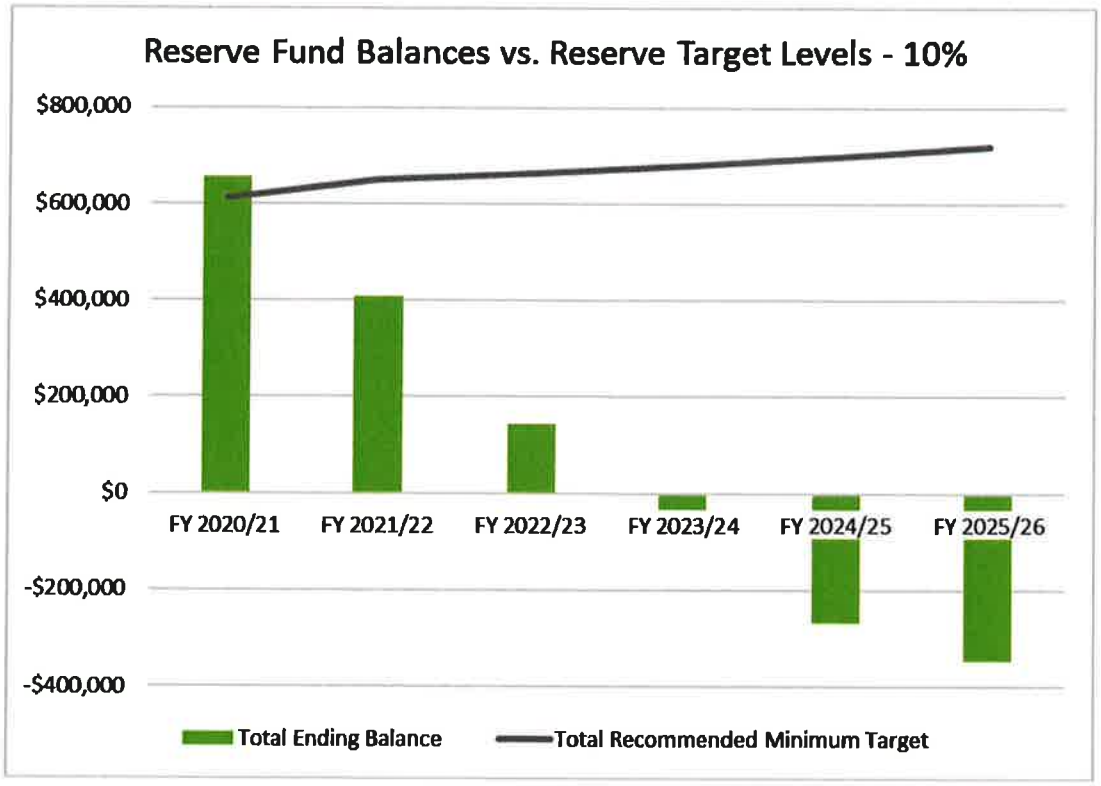
Under this scenario, the City will be able to fund Operation and maintenance expenses and most of the current debt service payments, but will not be able to pay for the pay as you go capital projects and there will be no contributions to reserve funds for the next two years.. Even with 10% increases, the City will not be able to contribute to reserve funds to meet target levels.



For single family residential customers, there will be an increase to monthly bills. It's notable to mention the cost of service analysis performed in the rates calculated in FY 2021/22, which allocates expenses to relative customer class to comply with State requirements in Proposition 218.

Under the annual 10% increases, the City is expected to fully draw reserve funds negative starting in FY 2023/24 if the City moved forward with the pay as you go capital projects.

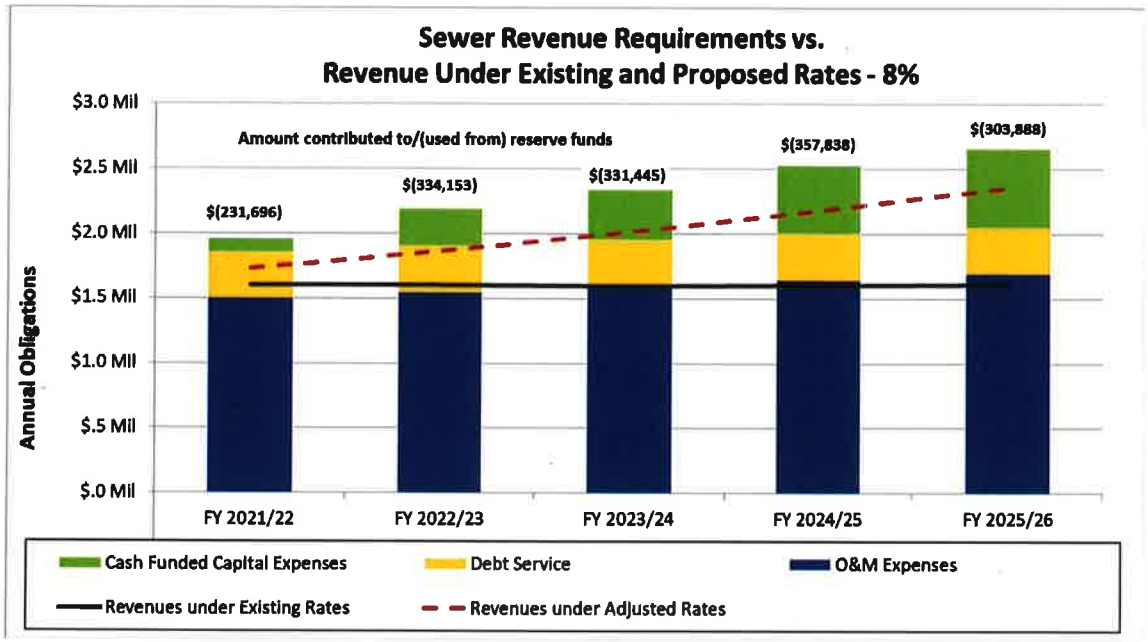




ALTERNATIVE RATE STRUCTURE – 8% ANNUAL

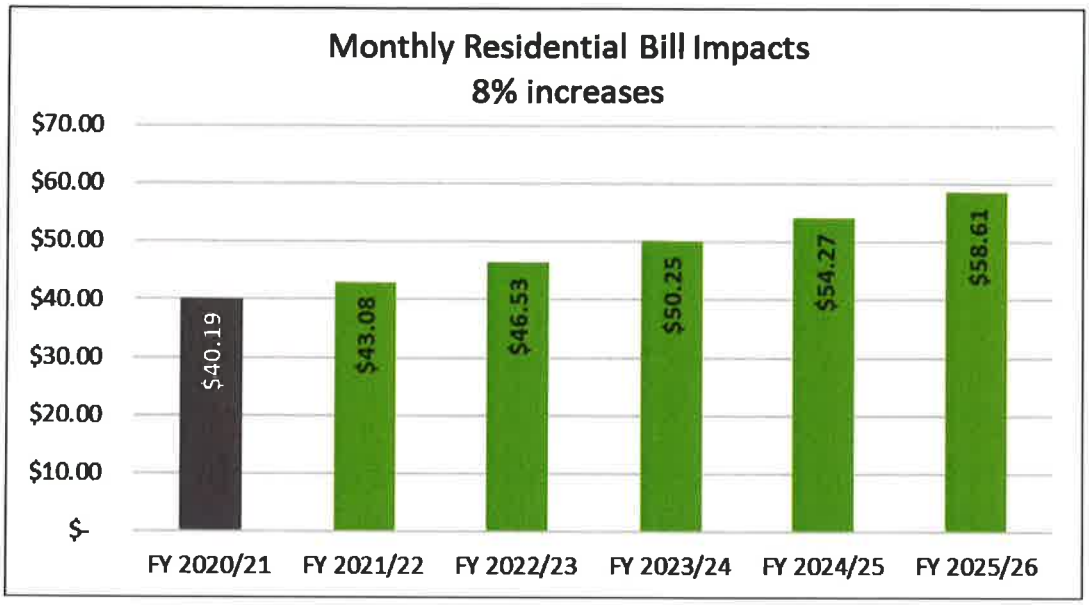
A second alternative rate structure that City staff has requested includes increasing the SFR user charge eight percent per year.

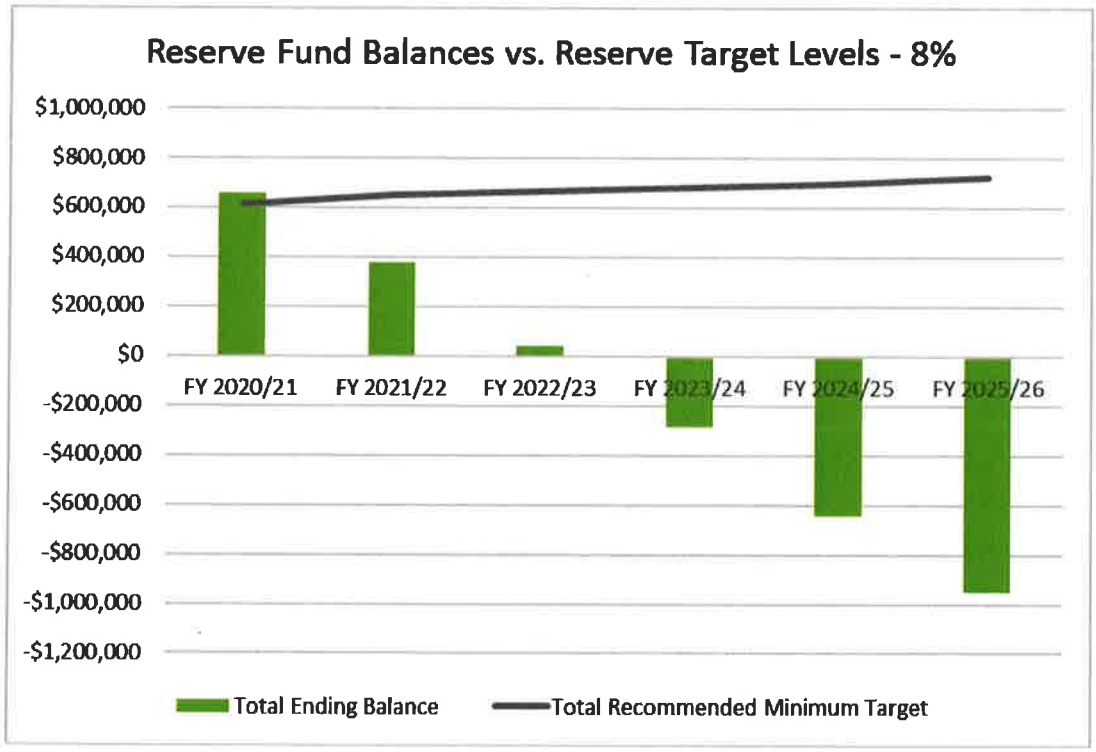
With annual 8% increases to the SFR user charges, the City can pay for O&M expenses, most of the current debt service payments, but will not have funding for the capital improvement projects. The City will not be able to contribute to reserve funds to meet target levels.



For single family residential customers, there will be an increase to monthly bills. It's notable to mention the cost of service analysis performed in the rates calculated in FY 2021/22, which allocates expenses to relative customer class to comply with State requirements in Proposition 218.

Under the annual 8% increases, if the City did the proposed capital improvements, the City would deplete reserve funds in three years.


Monthly Residential Bill Impacts
8% increases
$70.00
$60.00
$50.00
$40.00
$30.00
$20.00
$10.00
$-
$40.19
$43.08
$46.53
$50.25
$54.27
$58.61
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26


Reserve Fund Balances vs. Reserve Target Levels - 8%
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
-$200,000
-$400,000
-$600,000
-$800,000
-$1,000,000
-$1,200,000
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Total Ending Balance
Total Recommended Minimum Target

ATTACHMENT B

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City of Willows

Cost Allocation Plan for Use Fiscal Year 2021-22

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

July 19, 2021

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Temecula, CA 92592
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Section 2. **Support Service Department Narratives** **3**

Section 3. **Navigating the Cost Plan** **4**

Exhibits

A. **Full Cost Allocation Plan Detail** ..... **Exhibit A**

PURPOSE

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

1. **Organizational Analysis:** identifies entire departments or functions within departments citywide that provide administrative/indirect services, broadly or specifically, to departments outside their own. In addition to evaluating published data sources, NBS conferred with City staff on multiple occasions to identify and consider allocable overhead and indirect services across all City departments.

2. **Expenditure Analysis:** review of line-item expenditures for each indirect service department determines the inclusion/exclusion of specific expenditures. For example, NBS ensures that resulting costs allocated exclude large one-time expenditures for capital outlay, transfers between funds, debt service, or certain contract services.

3. **Allocation Factor Assignment:** An allocation factor is a data set used as the basis for distributing indirect service costs to departments receiving support or benefit from the cost pool. Allocation factors can include general data sets, such as employee count or budgeted expenditures in each department or estimates of how each employee/department spends time supporting other departments and programs. Ultimately, the allocation factor should represent the actual or estimated workload of the function allocated or a reasonable and generally accepted means of apportioning benefit for the function allocated.

4. **Cost Allocation Exercise:** Each indirect service cost pool is distributed across benefitting departments following the distribution inherent in the selected allocation factor for each pool. This results in a total share of overhead/indirect service costs for each department.

5. **Derivation of Outcomes:** Various outcomes are generated based on the total estimated annual share of indirect service costs identified for each benefitting department.

Data Sources

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

- Actual expenditures for FY 2019-20.

- Various correspondences with City staff to support the nature and purposes of line-item expenditures, and allocation factor data.

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

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

Versions of the Cost Allocation Plan

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

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

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

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

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

SUPPORT SERVICE DEPARTMENT NARRATIVES

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

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

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

City Council (301-10)

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

City Attorney (301-20)

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

City Manager (301-30)

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

Finance (301-50)

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

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

General Office (301-70)

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

Civic Center Maintenance (301-80)

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

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

Allocation Method

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

NAVIGATING THE COST ALLOCATION PLAN

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

- Actual Expenditures Summary – Summary of FY 2019/20 actual expenditures by Fund/Department. NBS identifies in this worksheet the summary of total amounts to be allocated, including adjustments for non-allocable items.

- Actual Expenditures Detail – Line-item detail of FY 2019/20 actual expenditures by Fund/Department. NBS identifies in this worksheet the line-item amounts to be allocated, including adjustments for non-allocable items.

- Overhead Allocation Worksheets – Identifies each support service department, the costs allocated to each identified cost pool, and the factor chosen for allocating costs to funds/departments that benefit from the support services provided. NBS has identified and documented the source used to allocate costs.

- Overhead Allocation Summary — Total Allocation of Citywide Administrative & Support Services. Summarizes the total citywide overhead and indirect costs allocated to each City fund, department, and/or division.

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

Prepared for the
City of Willows

DATE: July 19, 2021

OFFICE LOCATIONS:

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

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

(P) 800.676.7516

nbsgov.com

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

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

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

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

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

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

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

Fund/Dept	Department	FY 2019/20 Actual Exp.	FY 2019/20 Net Actual Exp.
376-100	Slesf	155,948	155,948
398-60	Home Grant	1,804,989	-
398-216	Home Grant	2,447	-
	Total	**13,524,858**	**6,550,774**

Total - Allocable Departments	**577,801**	**568,829**

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

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

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

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

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

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

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

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

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

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

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

301-10	**City Council**	**$**	**22,962**

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

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

301-10	City Council	$ 22,962

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

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

301-10	City Council	$ 22,962

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

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

301-10	**City Council**	**$**	**22,962**

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	2
352-120	Clsa Delivery	20,658	0.32%	72
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	211
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	17
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	547
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
NON GF TOTAL		$ 2,526,591	38.57%	$ 8,856
TOTAL Net OpEx		$ 6,550,774		$ 22,962
				TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

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

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

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

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

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

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

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

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

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

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

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

TOTAL Net OpEx	$ 6,550,774	$ 45,202
		TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

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

301-30	**City Manager**	**$**	**44,977**

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

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

301-30	City Manager	$ 44,977

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

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

301-30	City Manager	$ 44,977

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

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

301-30	**City Manager**	**$**	**44,977**

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	3
352-120	Clsa Delivery	20,658	0.32%	142
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	412
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	34
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	1,071
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
NON GF TOTAL		$ 2,526,591	38.57%	$ 17,347
TOTAL Net OpEx		$ 6,550,774		$ 44,977
				TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

301-50	Finance	$ 261,753

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

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

301-50	Finance	$ 261,753

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

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

301-50	Finance	$ 261,753

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

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

301-50	Finance	$ 261,753

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	18
352-120	Clsa Delivery	20,658	0.32%	825
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	2,400
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	195
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	6,231
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
NON GF TOTAL		$ 2,526,591	38.57%	$ 100,956
TOTAL Net OpEx		$ 6,550,774		$ 261,753
				TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

301-70	**General Office**	**$ 161,664**

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

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

301-70	General Office	$ 161,664

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

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

301-70	General Office	$ 161,664

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

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

301-70	General Office	$ 161,664

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	11
352-120	Clsa Delivery	20,658	0.32%	510
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	1,482
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	121
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	3,849
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
NON GF TOTAL		$ 2,526,591	38.57%	$ 62,353
TOTAL Net OpEx		$ 6,550,774		$ 161,664
				TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

301-80	Civic Center	$ 32,271

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

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

301-80	Civic Center	$ 32,271

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

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

301-80	Civic Center	$ 32,271

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

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

301-80	**Civic Center**	**$**	**32,271**

FUND/ DEPT	Department Name	Allocation Basis - Net OpEx [2]	Allocation Percentage	Share of Allocated Costs
346-xxx	Program Income	-	0.00%	-
347-216	HOME Program Income	-	0.00%	-
350-120	Northnet-Train	452	0.01%	2
352-120	Clsa Delivery	20,658	0.32%	102
356-400	Fire-Dif	-	0.00%	-
359-120	Literacy Passthrough	60,062	0.92%	296
360-400	Storm Drainage	-	0.00%	-
363-400	I-5 DIF	-	0.00%	-
372-160	Gas Tax 2103	4,883	0.07%	24
372-400	Gas Tax 2103	-	0.00%	-
376-100	Slesf	155,948	2.38%	768
398-60	Home Grant	-	0.00%	-
398-216	Home Grant	-	0.00%	-
NON GF TOTAL		$ 2,526,591	38.57%	$ 12,447
TOTAL Net OpEx		$ 6,550,774		$ 32,271
				TRUE

[Notes]

[1] Sourced from: *2020dept.pdf*

[2] See Actual Exp Summary worksheet for information source

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

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

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

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

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

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

[Notes]

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

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

WILLOWS CITY COUNCIL
STAFF REPORT

TO: MAYOR AND CITY COUNCIL MEMBERS

FROM: INTERIM CITY MANAGER, CITY ATTORNEY

RE: RESCISSION OF COUNCIL ACTION ACCEPTING THE CITY OF WILLOWS COMPREHENSIVE WASTEWATER RATE STUDY 2021 TAKEN AT THE JUNE 22, 2021 REGULAR COUNCIL MEETING, AND CONSIDERATION OF AN ACTION OF COUNCIL ACCEPTING THE CITY OF WILLOWS COMPREHENSIVE WASTE WATER RATE STUDY 2021 REPORT (ACTION ITEM)

DATE: AUGUST 10, 2021

SUMMARY

The City, at the June 22, 2021 Regular Council Meeting, included an agenda item wherein Council would receive the report of the City of Willows Comprehensive Wastewater Rate Study 2021. NBS presented the rate study and explanations of the methods and the results of the study, including the rates necessary to meet the needs of the Wastewater system. Council, by action, accepted the report. The detailed staff report supporting the agenda item specifically indicated the potential for such action, as well as for providing further direction to staff. Despite the clarity in the staff report, the brief agenda listing on the main page of the agenda did not provide as much explicit detail. It said "City of Willows Comprehensive Wastewater Rate Study 2021 report presentation NBS." Although an action to consider accepting, and to actually accept, the report being presented would appear obviously directly related to and embodied within the concept that Council would receive the presentation of it, this level of detail was left to the contents of the staff report and not within the 20-word summary item on the agenda face. A copy of the agenda facing page and staff report from that meeting agenda item are attached here as exhibits to this action item staff report.

Subsequent to the meeting, City Council received a complaint from Forrest Sprague, demanding that the City Council "cure and correct" what he alleges are violations of the Ralph M. Brown Act (Gov. Code 54950 et. seq.) (The Brown Act) and threatening that he would otherwise take legal action against the City seeking judicial invalidation of any council action associated with the agendized item *and all subsequent related* actions. Sprague's complaint is that he did not have sufficient information in the agenda item to glean that Council might act to accept the report being presented to it in the agendized "presentations" section. Sprague argues that this action (accepting the report) is a violation in that the agenda description did not adequately place him (and other members

of the public) on notice that Council would contemplate an action to accept a report being presented to it (as obviously intertwined with receiving the report as that may be).

Sprague also takes issue with Council providing direction to staff to send the notices of a proposed rate increase, which would then begin a 45-day review period leading up to an agendized public hearing and possible action item to adopt new rates. He alleges that there are various procedural requirements that are not met that render any rate increase process invalid in connection with this direction to staff. Sprague threatens the City with legal action if it does not act to cure the alleged violation by rescinding the action within thirty (30) days.

DISCUSSION

Staff does not agree that Council has engaged in violations of the Brown Act. Notwithstanding that, and while no Brown Act violation has occurred here, it is good policy to strive to always provide more information to the public in Council Meeting Agendas.

Specifically with respect to providing direction to staff "There are three exceptions to the Brown Act's agenda requirement. Even if an item is not on the agenda, "members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under [Government Code] Section 54954.3. In addition, on their own initiative or in response to questions posed by the public, a member of a legislative body or its staff may ask a question for clarification, make a brief announcement, or make a brief report on his or her own activities. Furthermore, a member of a legislative body, or the body itself, subject to rules or procedures of the legislative body, may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda." (Gov. Code, § 54954.2, subd. (a)(2).) (*see* Cruz v. City of Culver City, 2 Cal. App. 5th 239, 245, 205 Cal. Rptr. 3d 736, 740 (2016), as modified (Aug. 8, 2016)). Clearly the direction provided to staff to send the notices that would commence the process of placing a public hearing over potential future rate changes on a future agenda does not need to be agendized as a potential "action item" and is valid even if not agendized at all. To the extent that Sprague alleges there are procedural aspects of the rate setting process that are lacking (we do not agree with these contentions), those arguments have no bearing on whether giving direction to staff was proper in this instance (it was).

Here, where the action to accept the report was included in explicit detail in the staff report for the item in question, and where the agenda item itself contemplated Council's receipt of the report (as it was the report being *presented* to Council as indicated on the agenda, and not some other report). This situation is markedly different from other cases such as where violations were found due to action being taken on matters that are only tangentially related, [such as in *San Joaquin Raptor Rescue Center v. County of Merced* ((2013) 216 Cal.App.4th 1167) where the County Planning Commission adopted the results of a mitigated negative declaration when the subject matter was to consider subdividing the parcel.] Nonetheless, and without making any admission of a violation or a need to cure,

Council is recommended to rescind their acceptance of the City of Willows Comprehensive Wastewater Rate Study 2021 from the June 22, 2021 meeting and cure any alleged violation of the Act by now acting to accept the report by action of council pursuant to this agenda item, which is posted as an "Action Item" on the agenda for the August 10, 2021 regular meeting of the City Council.

FISCAL IMPACT

No fiscal impact.

ALTERNATIVES

The Council could decline to rescind and leave the prior action unchanged, however it is recommended out of an abundance of caution such that any perceived or alleged violation is "cured".

Council could decline to accept the report now under this action (if the prior action is rescinded) and there would be no practical effect – the report exists and says what it says, it is final and has been presented to the City.

RECOMMENDATIONS

By Motion and voice vote of council rescind the action accepting the City of Willows Comprehensive Wastewater Rate Study 2021 of the June 22, 2021 meeting and by action of council accept the City of Willows Comprehensive Waste Water Rate Study 2021.

ATTACHMENTS

City of Willows Comprehensive Wastewater Rate Study 2021
Agenda Face, June 22, 2021 City Council Regular Meeting
Staff Report regarding presentation of rate study from June 22, 2021 Meeting

ATTACHMENT A

City of Willows
CALIFORNIA

CITY OF WILLOWS

FINAL REPORT

Wastewater Rate Study

June 2021

OFFICE LOCATIONS:

Temecula – Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592

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

California Satellite Offices
Atascadero, Davis
Huntington Beach,
Joshua Tree, Riverside
Sacramento, San Jose

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www.nbsgov.com

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ABBREVIATIONS & ACRONYMS

AAF	Average Annual Flow
AF	Acre Foot, equal to 435.6 HCF/CCF or 325,851 gallons
Alt.	Alternative
Avg.	Average
AWWA	American Water Works Association
BMP	Best Management Practice
BOD	Biochemical Oxygen Demand
CA	Customer
CAP	Capacity
CCF	Hundred Cubic Feet (same as HCF); equal to 748 gallons
CCI	Construction Cost Index
COD	Chemical Oxygen Demand
COM	Commodity
Comm.	Commercial
COS	Cost of Service
COSA	Cost of Service Analysis
CPI	Consumer Price Index
CIP	Capital Improvement Program
DU	Dwelling Unit
Excl.	Exclude
ENR	Engineering News Record
EDU	Equivalent Dwelling Unit
Exp.	Expense
FP	Fire Protection
FY	Fiscal Year (e.g., July 1st to June 30th)
GPD	Gallons per Day
GPM	Gallons per Minute
HCF	Hundred Cubic Feet; equal to 748 gallons or 1 CCF
Ind.	Industrial
Irr.	Irrigation
LAIF	Local Agency Investment Fund
Lbs.	Pounds
MFR	Multi-Family Residential
MGD	Million Gallons per Day
MG/L	Milligrams per Liter
Mo.	Month
Municipal	Muni.

This appendix identifies abbreviations and acronyms that may be used in this report. This appendix has not been viewed, arranged, or edited by an attorney, nor should it be relied on as legal advice. The intent of this appendix is to support the recognition and analysis of this report. Any questions regarding clarification of this document should be directed to staff or an attorney specializing in this particular subject matter.

NH3	Ammonia
NPV	Net Present Value
N/A	Not Available or Not Applicable
O&M	Operational & Maintenance Expenses
Prop 13	Proposition 13 (1978) – Article XIIIA of the California Constitution which limits taxes on real property to 1% of the full cash value of such property.
Prop 218	Proposition 218 (1996) – State Constitutional amendment expanded restrictions of local government revenue collections.
Req't	Requirement
Res.	Residential
Rev.	Revenue
RTS	Readiness-to-Serve
R&R	Rehabilitation & Replacement
SFR	Single Family Residential
SRF Loan	State Revolving Fund Loan
SWRCB	State Water Resources Control Council
TSS / SS	Total Suspended Solids
V. / Vs. /vs.	Versus
WWTP	Waste Water Treatment Plant

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SECTION 1. PURPOSE AND OVERVIEW OF THE STUDY

A. Purpose

The City of Willows (City) retained NBS to conduct a comprehensive wastewater rate study. The study estimated rates that would meet revenue requirements, provide greater financial stability for the wastewater enterprise, and comply with legal requirements (such as California Constitution article XIII D, Section 6, which is commonly referred to as Proposition 218 [Prop 218]). The rates resulting from this study were developed in a manner that is consistent with industry standard cost of service principles. In addition to documenting the rate study methodology, this report is provided to assist the City in maintaining transparent communications with its residents and businesses.

In developing new wastewater rates, NBS worked cooperatively with City staff in selecting appropriate rate alternatives. Based on input from all stakeholders, the proposed rates are summarized in this report.

B. Overview of the Study

Comprehensive rate studies such as this one typically includes the following three components, as outlined in **Figure 1**:

1. Preparation of a **Financial Plan**, which identifies the net revenue requirements for the utility.
2. **Cost of Service Analysis,** which determines the cost of providing service to each customer class.
3. **Rate Design Analysis,** which evaluates different rate design alternatives.

Figure 1. Primary Components of a Rate Study

Compares current sources and uses of funds and determines the revenue needed from rates and projects rate adjustments.

Proportionately allocates the revenue requirements to the customer classes in compliance with industry standards and State Law.

Considers what rate structure will best meet the City's need to collect rate revenue from each customer class.

These steps are intended to follow industry standards and reflect the fundamental principles of cost-of-service rate making embodied in the Water Environment Federation (WEF) Financing and Charges for Wastewater Systems, Manual of Practice 27. The rate study also addresses requirements under Proposition 218 that rates do not exceed the cost of providing the service, and that the rates be proportionate to the cost of providing service for all customers. In terms of the chronology of the study, these three steps represent the order they were performed. Detailed tables and figures documenting the development of the proposed rates are provided in the Appendix.

FINANCIAL PLAN

As a part of this rate study, NBS projected revenues and expenditures on a cash flow basis for the next five years. The amount of rate revenue required that will allow reserves to be maintained at the recommended levels is known as the *net revenue requirement*. Recommended reserve levels are based on a combination of industry standards and each utility's unique financial needs. More detail on recommended reserve levels is included in Section 2. As current rate revenue falls short of the net revenue requirement, rate adjustments -- or more accurately, adjustments in the total revenue collected from rates -- are recommended. This report presents an overview of the methodologies, assumptions, and data used, along with the financial plans and proposed rates developed in this study[1].

WASTEWATER RATE DESIGN ANALYSIS

Rate Design is typically the stage in the study where NBS and City representatives must work closely together, to develop rate alternatives that will meet the City's objectives. It is important for the wastewater utility to send proper price signals to its customers about the actual cost of providing service. This objective is typically addressed through both the magnitude of the rate adjustments, and the rate structure design. In other words, both the amount of revenue collected, and the way in which the revenue is collected from customers are important.

Several criteria are typically considered in setting rates and developing sound rate structures. The fundamentals of this process have been documented in several rate-setting manuals, such as the WEF Manual 27 The foundation for evaluating rate structures is generally credited to James C. Bonbright in the *Principles of Public Utility Rates*[2], which outlines pricing policies, theories, and economic concepts along with various rate designs. The following is a simplified list of the attributes of a sound rate structure:

- Rates should be easy to understand from the customer's perspective.
- Rates should be easy to administer from the utility's perspective.
- Rates should promote the efficient allocation of the resource.
- Rates should be equitable and non-discriminating (that is, cost based).
- There should be continuity in the ratemaking philosophy over time.
- Rates should address other utility policies (for example, encouraging conservation & economic development).
- Rates should provide month-to-month and year-to-year revenue stability.

The following are the basic rate design criteria that were considered in this study:

Rate Structure Basics – From a financial stability perspective, it is ideal when utilities recover their fixed costs from fixed charges and their variable costs from volumetric charges. When this is the case, fluctuations in variable revenues are directly offset by reductions or increases in variable expenses. However, other factors are often considered when designing rates such as community values, water conservation goals, ease of understanding, and ease of administration.

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1 The complete financial plan is set forth in the Appendix.

2 James C. Bonbright; Albert L. Danielsen and David R. Kamerschen, Principles of Public Utility Rates, (Arlington, VA: Public Utilities Report, Inc., Second Edition, 1988), p. 383-384.

The vast majority of rate structures contain a fixed or minimum charge in combination with a volumetric charge. However, many wastewater utilities choose to keep residential customers at a uniform fixed rate per equivalent dwelling unit (EDU). The rates proposed in this report are 100% fixed for residential customers and commercial customers are designed to collect 45 percent of rate revenue from the fixed meter charge and 55 percent from the variable commodity charge.

Fixed Charges – Fixed charges can be called base charges, minimum monthly charges, customer charges, fixed meter charges, etc.

Volumetric (Consumption-Based) Charges – In contrast to fixed charges, variable costs such as the cost of electricity used in pumping, and the cost of chemicals for treatment tend to change with the quantity of wastewater produced. For a wastewater utility, variable charges are typically based on the winter water usage (or estimated wastewater discharge) from Cal Water and charged on a dollar-per-unit cost (for example, per 100 cubic feet, or hcf).

SECTION 2. WASTEWATER RATES

A. Key Wastewater Rate Study Priorities

The City's wastewater rate analysis was undertaken with a few specific objectives, including:

- Maintain wastewater service through operation and maintenance for the wastewater collection system.
- Maintain adequate reserve levels to ensure continuity in operations.
- Provide greater revenue stability for the Utility, due to the level of capital investment planned over the next five years.
- Comply with Prop 218 requirements to ensure cost of service are properly allocated amongst user classifications.

The proposed fixed and volume-based rates were calculated based on the net revenue requirements, number of customer accounts, winter water consumption, and other City-provided information.

B. Financial Plan

It is important for municipal utilities to maintain reasonable reserves in order to handle emergencies, fund working capital, maintain a good credit rating, and generally follow sound financial management practices. Rate increases are governed by the need to meet operating and capital costs, maintain adequate debt coverage, and build reasonable reserve funds. The current state of the City's Wastewater Utility, regarding these objectives, is as follows:

- **Meeting Net Revenue Requirements:** For Fiscal Year (FY) 2021/22 through FY 2025/26, the projected net revenue requirement (that is, total annual expenses plus debt service and rate-funded capital costs, less non-rate revenues) for the City averages $2.31 million, annually. If no rate adjustments are implemented, the City is projected to average a $735,000 deficit each year.
- **Building and Maintaining Reserve Funds:** Reserve funds provide a basis for a utility to cope with fiscal emergencies such as revenue shortfalls, asset failure, and natural disasters, among other events. Reserve policies provide guidelines for sound financial management, with an overall long-range perspective to maintain financial solvency and mitigate financial risks associated with revenue instability, volatile capital costs, and emergencies. The City anticipates having over the target level in wastewater fund reserves by the end of FY 2026/27 (the year after the prop 218 rate period), in following industry standard recommendations. The reserve funds for the Utility are considered unrestricted reserves and consist of the following:
    - **The Operating Reserve** should equal approximately 90 days of operating expenses (about 25% of the annual operating budget), and by FY 2025/26, the balance for the operating reserve should be approximately $424,000. An Operating Reserve is intended to promote financial viability in the event of any short-term fluctuation in revenues and/or expenditures. Fluctuations in revenue can be caused by weather patterns, the natural inflow and outflow of cash during billing cycles, natural variability in demand-based revenue streams (such as volumetric charges), and – particularly in periods of economic distress – changes or trends in age of receivables.

- **The Capital Outlay Reserve** should equal 3 percent of net capital assets, which is approximately $300,000 by the end of for FY 2025/26. This reserve is set aside to address long-term and routine capital system replacement and rehabilitation needs.

- **Funding Capital Improvement Projects:** The City must also be able to fund necessary capital improvements to maintain current service levels. City staff has identified roughly $1.82 million (in current year dollars) in expected total capital expenditures for FY 2020/21 through FY 2025/26. With the recommended rate increases, these expenditures can be accomplished while also reaching reserves at the minimum recommended target by the end of the rate period.
- **Inflation and Growth Projections:** Assumptions regarding cost inflation were made to project future revenues and expenses for the study period.
  - Customer growth is estimated to be 0.25 percent annually.
  - General and Labor cost inflation is estimated to be 3 percent annually.
  - Health and Retirement cost inflation is estimated to be 4 percent annually.
  - Insurance cost inflation is estimated to be 6 percent annually.
  - Chemical and Energy cost inflation is estimated to be 2 percent annually.
  - Some expenses are estimated to have no escalation.
- **Impact of Annual Rate Adjustment Date:** The financial plan modelling assumes that rate adjustments occur in July of each year (to be put on the annual tax bill), accounting for a full year worth of rate increases to contribute to budgeted rate revenues.

Rate revenue increases of 15 percent in FY 2021/22 followed by 12 percent annually for FY 2022/23 through FY 2025/26 will be needed to fully fund all operating expenses, debt services, planned capital projects and reach reserves at the recommended targets by FY 2025/26. **Figure 2** summarizes the sources and uses of funds, net revenue requirements, and the recommended annual percent increases in total rate revenue recommended for the next 5 years for the City.

Figure 2. Summary of Wastewater Revenue Requirements

Summary of Sources and Uses of Funds and Net Revenue Requirements	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Sewer Funds						
Rate Revenue Under Current Rates - Sewer	$ 1,573,682	$ 1,573,682	$ 1,577,616	$ 1,581,560	$ 1,585,514	$ 1,589,478
Non-Rate Revenues	15,000	15,000	15,038	15,075	15,113	15,151
Interest Earnings [1]	11,500	13,500	9,067	6,458	5,777	6,754
Total Sources of Funds	**$ 1,600,182**	**$ 1,602,182**	**$ 1,601,720**	**$ 1,603,093**	**$ 1,606,404**	**$ 1,611,382**
Uses of Sewer Funds						
Operating Expenses	$ 1,333,188	$ 1,501,517	$ 1,547,435	$ 1,594,822	$ 1,643,728	$ 1,694,204
Existing Debt Service	352,083	352,071	351,853	351,429	351,681	351,681
New Debt Service	-	-	-	-	-	-
Rate Funded Capital Expenses	30,000	106,185	297,052	393,382	534,617	608,619
Total Use of Funds	**$ 1,715,271**	**$ 1,959,773**	**$ 2,196,340**	**$ 2,339,633**	**$ 2,530,025**	**$ 2,654,503**
Surplus (Deficiency) before Rate Increase	**$ (115,089)**	**$ (357,591)**	**$ (594,620)**	**$ (736,540)**	**$ (923,621)**	**$ (1,043,121)**
Additional Revenue from Rate Increases (Sewer)[2]	-	236,052	454,353	699,935	976,149	1,286,758
Surplus (Deficiency) after Rate Increase	**$ (115,089)**	**$ (121,539)**	**$ (140,266)**	**$ (36,604)**	**$ 52,528**	**$ 243,637**
Projected Annual Rate Revenue Adjustment - Sewer[2]	***0.00%***	***15.00%***	***12.00%***	***12.00%***	***12.00%***	***12.00%***
Cumulative Increases	*0.00%*	*15.00%*	*27.00%*	*39.00%*	*51.00%*	*63.00%*
Net Revenue Requirement [3]	**$ 1,688,771**	**$ 1,931,273**	**$ 2,172,236**	**$ 2,318,100**	**$ 2,509,136**	**$ 2,632,599**

1. Revenues and Expenditures budgeted for FY 2020/21-2021/22 found in source file: *Willows_BUDGET-2020-2021-Adopted.pdf, Page 5.1-5.3*
2. The FY 2020/21 rate increase is assumed to be implemented on July 1, 2021, and future increases are implemented July 1 each year.
3. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

Figure 3 summarizes the projected reserve fund balances and reserve targets for the sewer utility's unrestricted funds. A more detailed version of the utility's proposed 5-year financial plan is included in the Appendix. As can be seen in Figure 3, given proposed rate increases, reserves will be below the minimum target at the end of the five-year rate period, but will reach the target by FY 2026/27.

Figure 3. Summary of Reserve Funds

Beginning Reserve Fund Balances and Recommended Reserve Targets	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Operating Reserve						
Ending Balance	$ 333,000	$ 211,461	$ 71,195	$ 34,591	$ 87,118	$ 330,755
Target Ending Balance (90-days of O&M Costs)	*333,000*	*375,000*	*387,000*	*399,000*	*411,000*	*424,000*
Sewer Capital Fund						
Ending Balance	$ 324,315	$ 276,000	$ 276,000	$ 276,000	$ 276,000	$ 276,000
Target Ending Balance (3% of Net Capital Assets)	*279,000*	*276,000*	*276,000*	*280,000*	*287,000*	*297,000*
Total Ending Balance	**$ 657,315**	**$ 487,461**	**$ 347,195**	**$ 310,591**	**$ 363,118**	**$ 606,755**
Total Recommended Minimum Target	***$ 612,000***	***$ 651,000***	***$ 663,000***	***$ 679,000***	***$ 698,000***	***$ 721,000***

C. Cost of Service Analysis

Once the net revenue requirements are determined, the cost-of-service analysis proportionately distributes the revenue requirements to each customer class. The cost-of-service analysis consists of two major components: (1) the classification of expenses, and (2) the allocation of costs to customer classes. Costs were classified corresponding to the function they serve. All costs in the City's budget are allocated to each component of the rate structure in proportion to the level of service required by customers. The levels of service are related to volume and strength of wastewater treated, infrastructure capacity, and customer service. These are based on allocation factors, such as water consumption and number of accounts by customer class. Ultimately, a cost-of-service analysis is intended to result in rates that are proportional to the cost of providing service to each customer class.

CLASSIFICATION OF COSTS

Most costs are not typically allocated 100 percent to fixed or variable categories and, therefore, are allocated to multiple functions of wastewater service. Budgeted costs were classified into three categories: flow (collection) costs, strength costs (for BOD and TSS) and customer costs. The classification process provides the basis for allocating costs to various customer classes based on the cost causation (classification) components described below:

- **Flow (Volumetric) related costs** are costs associated with collection and transportation of wastewater to the treatment facility.
- **Strength related costs** are the costs associated with treatment of the wastewater. This specifically allocates costs related to treating both biochemical oxygen demand (BOD) and total suspended solids (TSS).
- **Customer related costs** are associated with having customers connected to the City's wastewater system, such as customer service, postage, billing, customer outreach and other administrative duties.

The City's budgeted costs were reviewed and allocated to these cost causation components which are used as the basis for establishing new wastewater rates and translate to fixed and variable charges. Tables in the

Appendix show how the City's expenses were classified and allocated to these cost causation components in detail.

The City's current rate structure collects 100 percent of the revenue from residential customers from fixed monthly charges. The commercial customers collect a fixed charge as well as a variable charge per hcf of average water consumed during winter months (when water usage is at the lowest).

Figure 4 summarizes the allocation of the net revenue requirements to each cost causation component for the proposed new rates. More detail on the development of the allocation factors that resulted in this summary will be covered in the following section.

Figure 4. Allocation of Revenue Requirements by Customer Class

Customer Class	Cost Classification Components				Cost-of-Service Net Revenue	% of COS Net Revenue
	Volume	Treatment		Customer Related		
		BOD	TSS			
Net Revenue Requirements [1]	*$ 811,962*	*$ 324,785*	*$ 324,785*	*$ 305,399*	*$ 1,766,930*	--
	46.0%	*18.4%*	*18.4%*	*17.3%*	*100.0%*	
Residential Metered	$455,051	$ 178,707	$ 183,738	$ 179,180	$ 996,676	56.4%
Multiple Residential Metered	$ 92,068	$ 36,157	$ 37,175	$ 73,260	$ 238,659	13.5%
Business Metered	$113,676	$ 44,643	$ 45,899	$ 23,616	$ 227,834	12.9%
Car Wash	$ 5,315	$ 167	$ 1,288	$ 201	$ 6,971	0.4%
Hospitals & Rest Homes	$ 13,712	$ 5,385	$ 2,215	$ 301	$ 21,613	1.2%
Laundromat	$ 2,029	$ 478	$ 360	$ 100	$ 2,967	0.2%
Markets & Morgues	$ 5,405	$ 6,793	$ 4,801	$ 301	$ 17,301	1.0%
Motels & Hotels	$ 11,401	$ 5,552	$ 2,210	$ 301	$ 19,464	1.1%
Restaurants & Bakeries	$ 2,786	$ 3,501	$ 2,475	$ 804	$ 9,566	0.5%
Public Authority Metered	$ 43,986	$ 17,274	$ 17,760	$ 4,723	$ 83,744	4.7%
North Willows						
Residential Metered	$ 64,285	$ 25,246	$ 25,956	$ 22,109	$ 137,595	7.8%
Business Metered	$ 822	$ 323	$ 332	$ 301	$ 1,778	0.1%
Public Authority Metered	$ 1,425	$ 560	$ 575	$ 201	$ 2,761	0.2%
Total	$811,962	$ 324,785	$ 324,785	$ 305,399	$ 1,766,930	100%

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

CUSTOMER CLASSES

Customer classes are determined by combining customers with similar demand characteristics and types of use into categories that reflect the cost differentials to serve each type of customer. This process is limited by the desire to not overcomplicate the City's rate structure. For the City, the customer classes are split between single family residential (SFR), multi-family residential (MFR), business, public authority customers and the customers located within North Willows boundaries.

As shown in **Figure 5,** the development of the volumetric (or flow) allocation factor was calculated by taking the lowest consecutive 3-month water usage from January through March 2020 and annualizing the usage per customer class.

Figure 5. Development of the Volume Allocation Factor

Customer Class	Number of Units[1]	Annual Volume (hcf)	Average Winter Monthly Consumption[2] (hcf)	Annualized Winter Avg. Based Volume (hcf)	Percentage of Adjusted Volume
Residential Metered	1,783	294,724	11,814	141,772	**56.0%**
Multiple Residential Metered	729	38,341	2,390	28,684	**11.3%**
Business Metered	235	59,986	2,951	35,416	**14.0%**
Car Wash	2	2,493	138	1,656	**0.7%**
Hospitals & Rest Homes	3	6,611	356	4,272	**1.7%**
Laundromat	1	1,035	53	632	**0.2%**
Markets & Morgues	3	2,016	140	1,684	**0.7%**
Motels & Hotels	3	4,900	296	3,552	**1.4%**
Restaurants & Bakeries	8	1,508	72	868	**0.3%**
Public Authority Metered	47	26,657	1,142	13,704	**5.4%**
North Willows					
Residential Metered	220	32,810	1,669	20,028	**7.9%**
Business Metered	3	453	21	256	**0.1%**
Public Authority Metered	2	727	37	444	**0.2%**
Total	**3,039**	**472,261**	**21,081**	**252,968**	**100.0%**

1. Number of accounts, units & Consumption from 2020 in source file: *Manipulated_Sewer-Complete Customer List by APN 2019.xlsx*
2. Includes months of January through March 2020.

Figure 6 shows the development of the strength allocation factors by customer class. The typical strength factors for biochemical oxygen demand (BOD) and total suspended solids (TSS) are derived from recommended strength factors from the State Water Resources Control Board Revenue Program Guidelines, Appendix G.

Figure 6. Development of the Strength Allocation Factor

Customer Class	Annualized Winter Flow (hcf)	Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
		Average Strength Factor (mg/l)	Calculated BOD (lbs./yr.)	Adjusted BOD (lbs./yr.)	Percent of Total	Average Strength Factor (mg/l)	Calculated TSS (lbs./yr.)	Adjusted TSS (lbs./yr.)	Percent of Total
Residential Metered	141,772	250	221,105	313,101	55.0%	250	221,105	208,140	56.6%
Multiple Residential Metered	28,684	250	44,735	63,348	11.1%	250	44,735	42,112	11.4%
Business Metered	35,416	250	55,234	78,216	13.7%	250	55,234	51,995	14.1%
Car Wash	1,656	20	207	293	0.1%	150	1,550	1,459	0.4%
Hospitals & Rest Homes	4,272	250	6,663	9,435	1.7%	100	2,665	2,509	0.7%
Laundromat	632	150	591	837	0.1%	110	434	408	0.1%
Markets & Morgues	1,684	800	8,404	11,901	2.1%	550	5,778	5,439	1.5%
Motels & Hotels	3,552	310	6,869	9,727	1.7%	120	2,659	2,503	0.7%
Restaurants & Bakeries	868	800	4,332	6,134	1.1%	550	2,978	2,804	0.8%
Public Authority Metered	13,704	250	21,372	30,265	5.3%	250	21,372	20,119	5.5%
North Willows									
Residential Metered	20,028	250	31,235	44,232	7.8%	250	31,235	29,404	8.0%
Business Metered	256	250	399	565	0.1%	250	399	376	0.1%
Public Authority Metered	444	250	692	981	0.2%	250	692	652	0.2%
Total	**252,968**		**401,839**	**569,035**	**100%**		**390,837**	**367,920**	**100%**
	Target, from WWTP Data			*569,035 BOD (lbs./yr.)*				*367,920 TSS (lbs./yr.)*	
				1.42 BOD Adj. Factor				*0.94 TSS Adj. Factor*	

Figure 7 summarizes the development of the customer allocation factor. The number of accounts are shown in this figure, and the percentage of the number of accounts are used in the rate calculation.

Figure 7. Development of the Customer Allocation Factor

Customer Class	Number of Accounts[1]	Percentage of Accounts
Residential Metered	1,783	**58.7%**
Multiple Residential Metered	729	**24.0%**
Business Metered	235	**7.7%**
Car Wash	2	**0.1%**
Hospitals & Rest Homes	3	**0.1%**
Laundromat	1	**0.0%**
Markets & Morgues	3	**0.1%**
Motels & Hotels	3	**0.1%**
Restaurants & Bakeries	8	**0.3%**
Public Authority Metered	47	**1.5%**
North Willows		
Residential Metered	220	**7.2%**
Business Metered	3	**0.1%**
Public Authority Metered	2	**0.1%**
Total	**3,039**	**100.0%**

1. Number of accounts 2020 in source file: *Manipulated_Sewer-Complete Customer List by APN 2019.xlsx*

D. Rate Design Analysis

The process of evaluating the wastewater rate structure provides the opportunity to incorporate a number of rate-design objectives and policies, including revenue stability, equity among customer classes, and water conservation. The following sections describe this process in which the proposed rates were developed.

FIXED CHARGES

The fixed charge recognizes that the wastewater utility incurs fixed costs regardless of whether customers send any wastewater into the City's collection system. There are two factors used to develop the fixed charge: the number of accounts and the annual revenue requirement. The monthly fixed charge for all customers is calculated by simply dividing the net revenue requirement by the number of accounts and the number of billing periods per year. The commercial customers are designed to collect 45 percent of the fixed charge revenue requirement. The fixed charges for each customer class are shown in **Figure 8**.

VARIABLE CHARGES

The variable charges for commercial customers, on the other hand, are calculated by taking the additional 55 percent portion of the revenue requirement for non-residential customers divided by the estimated annual sewage volume produced. This sewage volume is the adjusted annualized winter water consumption shown in **Figure 5**. The volumetric charges for each customer class are summarized in the rate design table shown in **Figure 8**. It is notable to mention that multi-family residential customers are calculated based on number of dwelling units.

Figure 8. Development of Fixed and Variable Charges

Customer Class	No. of Accounts	Annualized Winter Consumption (hcf)[1]	Annual Rev. Req't			Monthly Fixed Charge Per HEU	Volumetric Charge Per hcf
			Total	Fixed	Volumetric		
Residential Metered	1,783	141,772	$996,676	$996,676	N/A	$47.19	
Multiple Residential Metered	729	28,684	$238,659	$238,659	N/A	$27.28	
Business Metered	235	35,416	$227,834	$102,525	$125,309	$55.69	$3.49
Car Wash	2	1,656	$6,971	$3,137	$3,834	$55.69	$2.32
Hospitals & Rest Homes	3	4,272	$21,613	$9,726	$11,887	$55.69	$2.78
Laundromat	1	632	$2,967	$1,335	$1,632	$55.69	$2.58
Markets & Morgues	3	1,684	$17,301	$7,785	$9,515	$55.69	$5.65
Motels & Hotels	3	3,552	$19,464	$8,759	$10,705	$55.69	$3.01
Restaurants & Bakeries	8	868	$9,566	$4,305	$5,261	$55.69	$6.06
Public Authority Metered	47	13,704	$83,744	$37,685	$46,059	$55.69	$3.49
North Willows							
Residential Metered	220	20,028	$137,595	$137,595	N/A	$47.19	
Business Metered	3	256	$1,778	$800	$978	$55.69	$3.49
Public Authority Metered	2	444	$2,761	$1,243	$1,519	$55.69	$3.49
Total	**3,039**	**252,968**	**$1,766,930**	**$1,550,230**	**$216,700**	--	--
Percent of Revenue from Fixed vs. Volumetric Charges			*100.0%*	*87.74%*	*12.26%*		

1. Annualized winter months of January - March 2020.

E. Current and Proposed Wastewater Rates

Figure 9 provides a comparison of the current and proposed wastewater rates through FY 2025/26.

Figure 9. Proposed Wastewater Rates

Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates[1]				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Service Charge						
Single Family Residential	$40.19	$47.19	$52.85	$59.19	$66.29	$74.24
Multi-Family Residential (per unit)	$40.19	$27.28	$30.55	$34.22	$38.33	$42.93
Commercial	$40.19	$55.69	$62.37	$69.85	$78.23	$87.62
Volumetric Charge ($/hcf)						
Commercial *(Applied to Average Winter Water Use)*						
Car Wash	$3.05	$2.32	$2.60	$2.91	$3.26	$3.65
Hospital & Rest Home	$3.17	$2.78	$3.11	$3.48	$3.90	$4.37
Jail	$3.54	$3.49	$3.91	$4.38	$4.91	$5.50
Laundry	$3.42	$2.58	$2.89	$3.24	$3.63	$4.07
Market & Morgue	$3.94	$5.65	$6.33	$7.09	$7.94	$8.89
Motel & Hotel	$3.22	$3.01	$3.37	$3.77	$4.22	$4.73
Restaurant & Bakery	$4.18	$6.06	$6.79	$7.60	$8.51	$9.53
Other Commercial	$3.01	$3.49	$3.91	$4.38	$4.91	$5.50

1. Implementation date for FY 2021/22 rates is July 1, 2021, then July in 2022 through 2025.

F. Comparison of Current and Proposed Wastewater Bills

Figure 10 and **Figure 11** compare monthly wastewater bills for the current and proposed wastewater rates as a result of the planned rate adjustment for single-family residential customers and non-single family residential customers.

Figure 10. Monthly Wastewater Bill Comparison for Single Family Customers

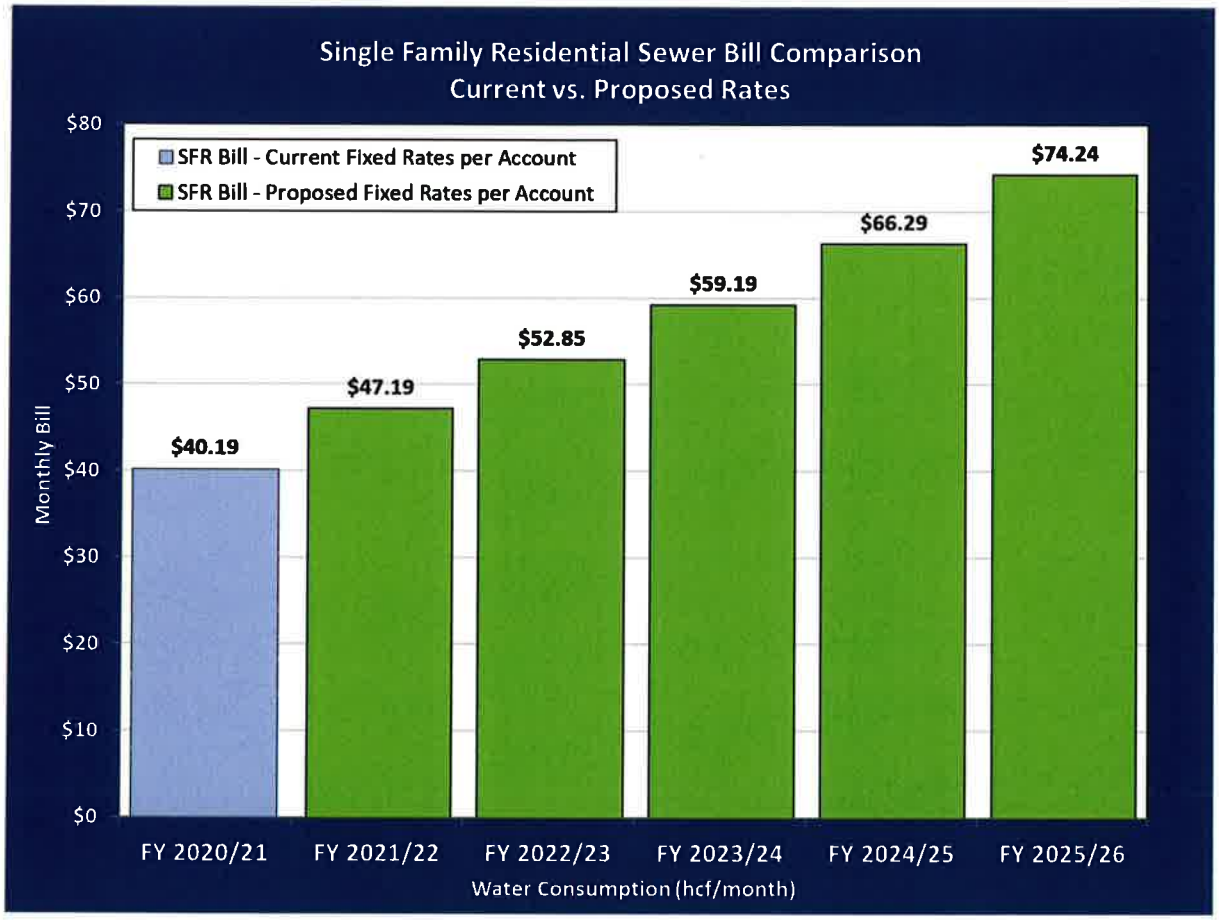
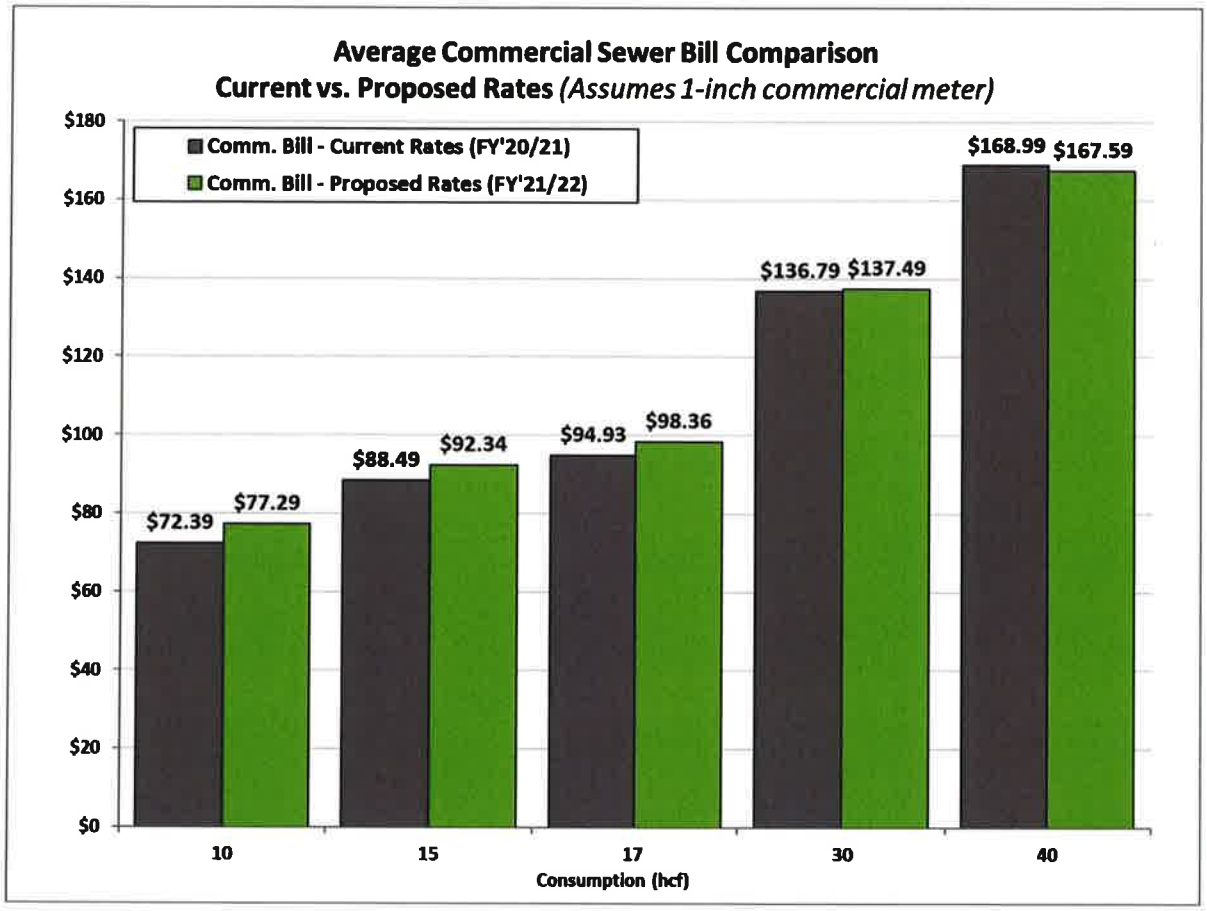


Figure 11. Monthly Wastewater Bill Comparison for Commercial Customers at Various Consumptions



SECTION 3. RECOMMENDATIONS AND NEXT STEPS

A. Consultant Recommendations

NBS recommends the City take the following actions:

Approve and accept this Study: NBS recommends the City Council formally approve and adopt this Study and its recommendations and proceed with the steps required to implement the proposed rates to maintain current level of service and achieve the City's strategic goals. This report will provide documentation of the rate study analyses and the basis for analyzing potential changes to future rates.

Implement Recommended Levels of Rate Adjustments and Proposed Rates: Based on successfully meeting the Proposition 218 procedural requirements, the City Council should proceed with implementing the 5-year schedule of proposed rates and rate adjustments previously shown in **Figure 9**. This will help ensure the continued financial health of the City's wastewater utility.

B. Next Steps

Annually Review Rates and Revenue – Any time an agency adopts new utility rates or rate structures, those new rates should be closely monitored over the next several years to ensure the revenue generated is sufficient to meet the annual revenue requirements. Changing economic and water consumption patterns underscore the need for this review, as well as potential and unseen changing revenue requirements—particularly those related to environmental regulations that can significantly affect capital improvements and repair and replacement costs.

Note: The attached Appendix provide more detailed information on the analysis of the wastewater revenue requirements, cost-of-service analysis and cost allocations, and the rate design analyses that have been summarized in this report.

C. NBS' Principal Assumptions and Considerations

In preparing this report and the opinions and recommendations included herein, NBS has relied on a number of principal assumptions and considerations with regard to financial matters, conditions, and events that may occur in the future. This information and these assumptions, including City's budgets, capital improvement costs, customer consumption and billing revenue and information from City staff were provided by sources we believe to be reliable, although NBS has not independently verified this data.

While we believe NBS' use of such information and assumptions is reasonable for the purpose of this report and its recommendations, some assumptions will invariably not materialize as stated herein and may vary significantly due to unanticipated events and circumstances. Therefore, the actual results can be expected to vary from those projected to the extent that actual future conditions differ from those assumed by us or provided to us by others.

Appendix: Detailed Wastewater Study Tables and Figures

TABLE 1 : FINANCIAL PLAN AND SUMMARY OF REVENUE REQUIREMENTS

RATE REVENUE REQUIREMENTS SUMMARY	Budgeted [1]	Budgeted [1]	Projected			
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Sources of Sewer Funds						
Sewer Rate Revenue:						
Sewer Rate Revenue Under Current Rates	$ 1,573,682	$ 1,573,682	$ 1,577,616	$ 1,581,560	$ 1,585,514	$ 1,589,478
Revenue from Rate Increases	-	*236,052*	*454,353*	*699,935*	*976,149*	*1,286,758*
Subtotal: Rate Revenue After Rate Increases - Sewer	$ 1,573,682	$ 1,809,734	$ 2,031,970	$ 2,281,496	$ 2,561,663	$ 2,876,235
Non-Rate Revenue:						
Sewer Connection Fee Revenue	$ 15,000	$ 15,000	$ 15,038	$ 15,075	$ 15,113	$ 15,151
Interest Income[2]	11,500	13,500	9,067	6,458	5,777	6,754
Subtotal: Non-Rate Revenue	$ 26,500	$ 28,500	$ 24,104	$ 21,533	$ 20,890	$ 21,905
Total Sources of Funds	**$ 1,600,182**	**$ 1,838,234**	**$ 2,056,074**	**$ 2,303,028**	**$ 2,582,553**	**$ 2,898,140**
Uses of Sewer Funds						
Operating Expenses:						
Salaries & Benefits Expenses	$ 315,077	$ 331,933	$ 343,588	$ 355,660	$ 368,165	$ 381,119
Other Operating Expenses	1,018,111	1,169,584	1,203,847	1,239,162	1,275,563	1,313,085
Subtotal: Operating Expenses:	$ 1,333,188	$ 1,501,517	$ 1,547,435	$ 1,594,822	$ 1,643,728	$ 1,694,204
Other Expenditures:						
Current Debt Service	$ 352,083	$ 352,071	$ 351,853	$ 351,429	$ 351,681	$ 351,681
New Debt Service	-	-	-	-	-	-
Rate-Funded Capital Expenses	30,000	106,185	297,052	393,382	534,617	608,619
Subtotal: Other Expenditures	$ 382,083	$ 458,256	$ 648,905	$ 744,811	$ 886,297	$ 960,300
Total Uses of Funds	**$ 1,715,271**	**$ 1,959,773**	**$ 2,196,340**	**$ 2,339,633**	**$ 2,530,025**	**$ 2,654,503**
Annual Surplus/(Deficit)	**$ (115,089)**	**$ (121,539)**	**$ (140,266)**	**$ (36,604)**	**$ 52,528**	**$ 243,637**
Net Revenue Req't. *(Total Uses less Non-Rate Revenue)*	**$ 1,688,771**	**$ 1,931,273**	**$ 2,172,236**	**$ 2,318,100**	**$ 2,509,136**	**$ 2,632,599**
Projected Annual % Rate Increases	***0.00%***	***15.00%***	***12.00%***	***12.00%***	***12.00%***	***12.00%***
Cumulative Increase from Annual Revenue Increases	*0.00%*	*15.00%*	*27.00%*	*39.00%*	*51.00%*	*63.00%*

1. Revenues and Expenditures budgeted for FY 2020/21-2021/22 found in source file: *Willows_BUDGET-2020-2021-Adopted.pdf, Page 5.1-5.3*
2. Calculated interest in FY 2022/23 and after.

TABLE 2 : SEWER RESERVE FUND SUMMARY

SUMMARY OF CASH ACTIVITY UN-RESTRICTED RESERVES	Budgeted [2] FY 2020/21	Budgeted [2] FY 2021/22	Projected FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Total Beginning Unrestricted Cash	**$ 772,404**	**$ 657,315**				
Sewer Maintenance						
Beginning Reserve Balance [1]	$ 496,873	$ 333,000	$ 211,461	$ 71,195	$ 34,591	$ 87,118
Plus: Net Cash Flow (After Rate Increases)	(115,089)	(121,539)	(140,266)	(36,604)	52,528	243,637
Plus: Transfer In of Debt Reserve Surplus	-	-	-	-	-	-
Less: Transfer Out to Capital Facilities Reserve	(48,784)	-	-	-	-	-
Ending Operating Reserve Balance	***$ 333,000***	***$ 211,461***	***$ 71,195***	***$ 34,591***	***$ 87,118***	***$ 330,755***
Target Ending Balance (90-days of O&M Costs) [2]	*$ 333,000*	*$ 375,000*	*$ 387,000*	*$ 399,000*	*$ 411,000*	*$ 424,000*
Sewer Construction						
Beginning Reserve Balance [1]	$ 275,531	$ 324,315	$ 276,000	$ 276,000	$ 276,000	$ 276,000
Plus: Transfer In of Operating Reserve Surplus	48,784	-	-	-	-	-
Less: Use of Reserves for Capital Projects	-	(48,315)	-	-	-	-
Ending Capital Facilities Reserve Balance	***$ 324,315***	***$ 276,000***	***$ 276,000***	***$ 276,000***	***$ 276,000***	***$ 276,000***
Target Capital Facilities Reserve (3% of Assets) [3]	*$ 279,000*	*$ 276,000*	*$ 276,000*	*$ 280,000*	*$ 287,000*	*$ 297,000*
Ending Balance	$ 657,315	$ 487,461	$ 347,195	$ 310,591	$ 363,118	$ 606,755
Minimum Target Ending Balance	$ 612,000	$ 651,000	$ 663,000	$ 679,000	$ 698,000	$ 721,000
Ending Surplus/(Deficit) Compared to Reserve Targets	***$ 45,315***	***$ (163,539)***	***$ (315,805)***	***$ (368,409)***	***$ (334,882)***	***$ (114,245)***
Annual Interest Earnings Rate [4]	*0.00%*	*0.00%*	*1.86%*	*1.86%*	*1.86%*	*1.86%*

1. Ending Wastewater fund balances from, *CAFR_Financial-Statements-6-30-2020.pdf, page 18 for total sewer funds.*
2. NBS is proposing a target reserve level of 90-days of O&M expenses for the sewer maintenance fund.
3. Assets used for target reserve calculation from City's CAFR: *CAFR_Financial-Statements-6-30-2020.pdf, Page 18 for total sewer funds, noncurrent assets.*
4. City's actual or budgeted interest earnings are used in analysis for unrestricted reserves in FY 2020/21-2021/22. For 2022/23 and beyond, interest earning rates are estimated at the 3-year average (FY '17/18 - '19/20) for funds invested in LAIF, per the California Treasurer's Office website, for the restricted reserves. Source: https://www.treasurer.ca.gov/pmia-laif/historical/annual.asp.

CHART 1

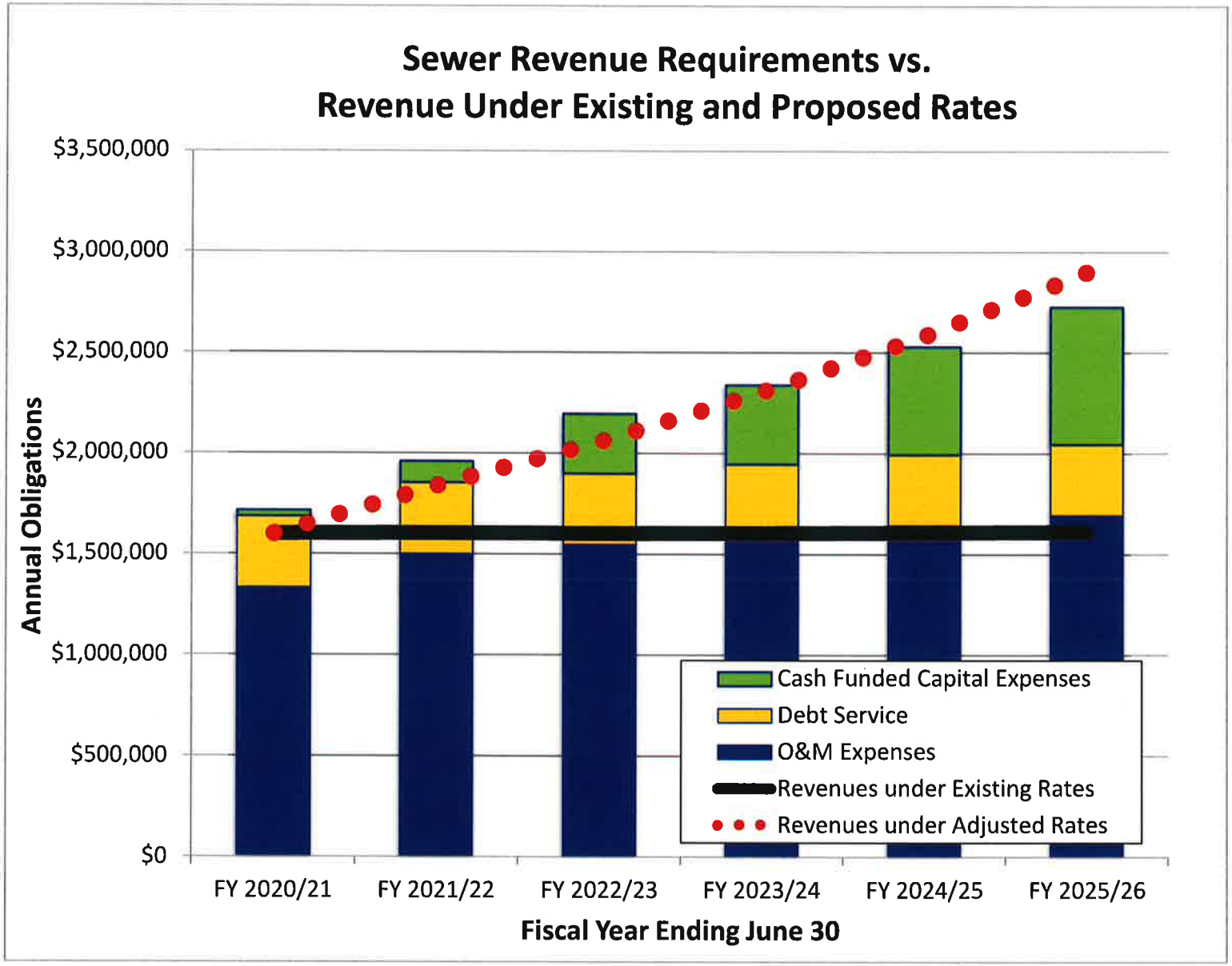

Sewer Revenue Requirements vs.
Revenue Under Existing and Proposed Rates
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
Annual Obligations
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30
Cash Funded Capital Expenses
Debt Service
O&M Expenses
Revenues under Existing Rates
Revenues under Adjusted Rates

CHART 2

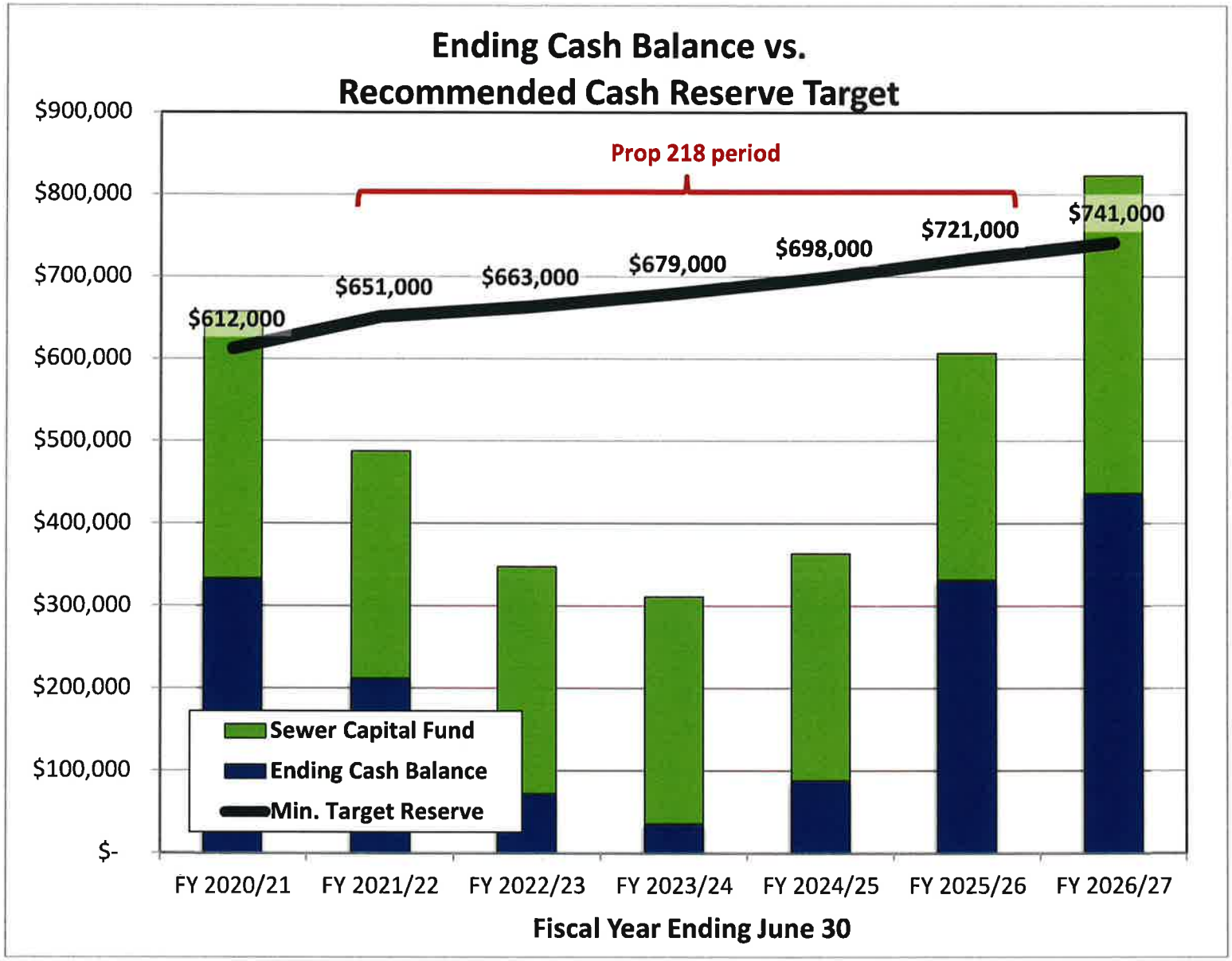

Ending Cash Balance vs.
Recommended Cash Reserve Target
Prop 218 period
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$612,000
$651,000
$663,000
$679,000
$698,000
$721,000
$741,000
Sewer Capital Fund
Ending Cash Balance
Min. Target Reserve
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
FY 2026/27
Fiscal Year Ending June 30

CHART 3

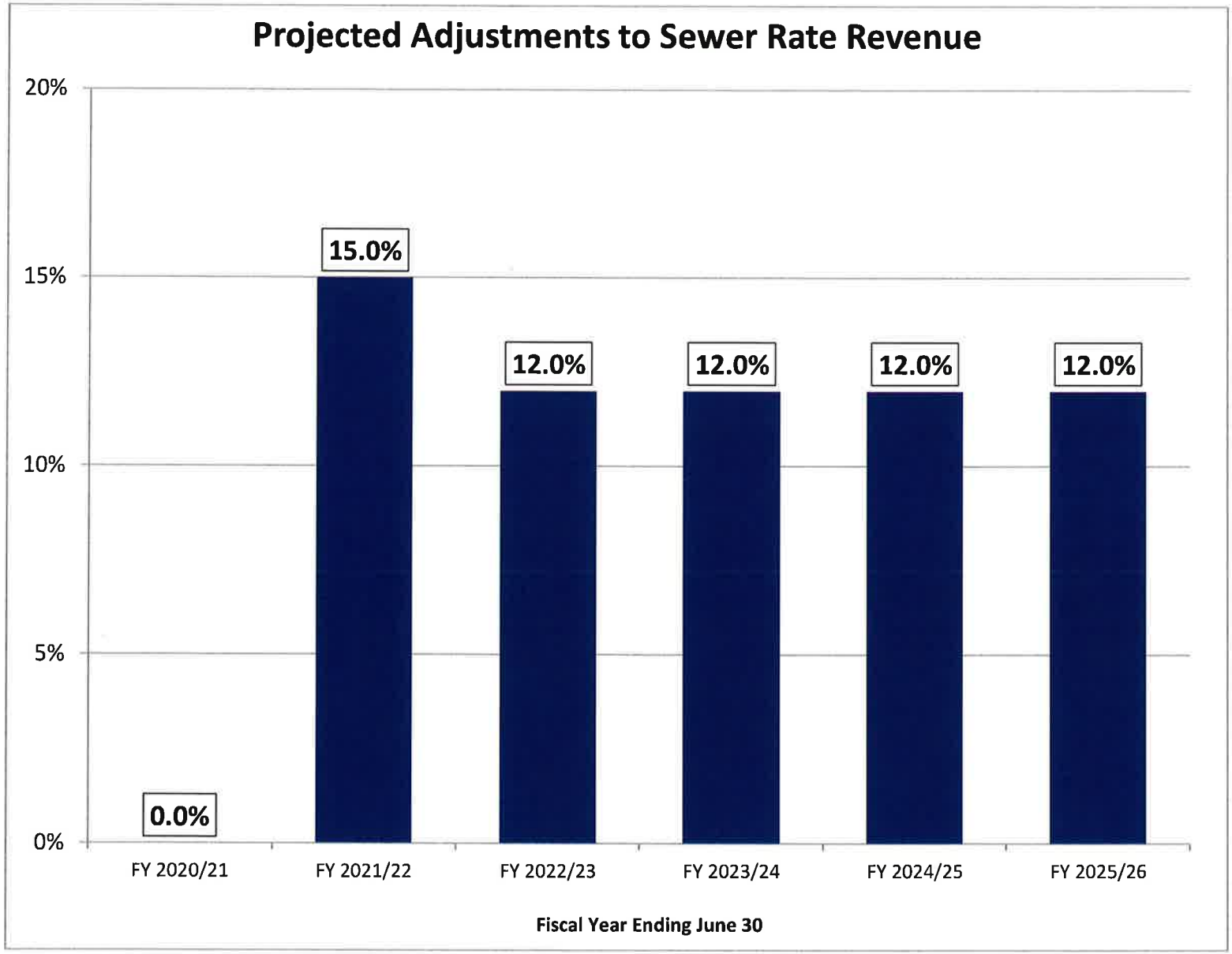

Projected Adjustments to Sewer Rate Revenue
20%
15%
10%
5%
0%
0.0%
15.0%
12.0%
12.0%
12.0%
12.0%
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Fiscal Year Ending June 30

TABLE 3 : REVENUE FORECAST [1]

SOURCES OF REVENUE	Basis	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
SEWER SERVICE REVENUE							
Residential	1	$ 1,175,787	$ 1,175,787	$ 1,178,726	$ 1,181,673	$ 1,184,627	$ 1,187,589
Commercial	1	260,000	260,000	260,650	261,302	261,955	262,610
NE Willows CSD	1	137,895	137,895	138,240	138,585	138,932	139,279
Interest Income [2]	See FP	10,000	10,000	-	-	-	-
Subtotal: Sewer Service Revenue		*$ 1,583,682*	*$ 1,583,682*	*$ 1,577,616*	*$ 1,581,560*	*$ 1,585,514*	*$ 1,589,478*
SEWER CONNECTION REVENUE							
Connection Fee Revenue	1	$ 15,000	$ 15,000	$ 15,038	$ 15,075	$ 15,113	$ 15,151
Interest Income [2]	See FP	1,500	3,500	-	-	-	-
Subtotal: Non-Operating Revenue		*$ 16,500*	*$ 18,500*	*$ 15,038*	*$ 15,075*	*$ 15,113*	*$ 15,151*
TOTAL: SEWER REVENUE		**$ 1,600,182**	**$ 1,602,182**	**$ 1,592,654**	**$ 1,596,635**	**$ 1,600,627**	**$ 1,604,628**

TABLE 4 : SUMMARY OF REVENUES

REVENUE SUMMARY		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 19/20	FY 2025/26
RATE REVENUE							
Sewer Rate Revenue		$ 1,573,682	$ 1,573,682	$ 1,577,616	$ 1,581,560	$ 1,585,514	$ 1,589,478
OTHER REVENUE:							
Sewer Connection Fee Revenue		15,000	15,000	15,038	15,075	15,113	15,151
Interest Income [2]		11,500	13,500	-	-	-	-
TOTAL: SEWER REVENUE		**$ 1,600,182**	**$ 1,602,182**	**$ 1,592,654**	**$ 1,596,635**	**$ 1,600,627**	**$ 1,604,628**

TABLE 5 : OPERATING EXPENSE FORECAST [1, 3]

EXPENSES	Basis	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 19/20	FY 2025/26
SEWER MAINTENANCE PERSONNEL							
318.4001 Salaries	3	$ 138,643	$ 144,184	$ 148,510	$ 152,965	$ 157,554	$ 162,280
318.4002 Overtime	3	8,000	8,000	8,240	8,487	8,742	9,004
318.4006 PERS	5	77,067	84,294	87,666	91,172	94,819	98,612
318.4007 Health Insurance	4	70,353	73,490	76,430	79,487	82,666	85,973
318.4008 FICA	5	11,218	11,642	12,108	12,592	13,096	13,619
318.4009 Workers Compensation	3	9,210	9,671	9,961	10,260	10,568	10,885
318.4013 Unemployment	3	400	400	412	424	437	450
318.4014 Life Insurance	4	186	252	262	273	283	295
Subtotal: Sewer Maintenance Personnel		*$ 315,077*	*$ 331,933*	*$ 343,588*	*$ 355,660*	*$ 368,165*	*$ 381,119*
SEWER MAINTENANCE OPERATIONS							
318.4020 Office Expense	2	$ 600	$ 618	$ 637	$ 656	$ 675	$ 696
318.4030 Special Departmental	2	4,500	4,635	4,774	4,917	5,065	5,217
318.4040 Small to OLS	2	600	618	637	656	675	696
318.4050 Uniform Expense	2	2,800	2,884	2,971	3,060	3,151	3,246
318.4071 Telephone	2	950	979	1,008	1,039	1,070	1,102
318.4080 PG&E	8	180,000	182,500	186,150	189,873	193,670	197,544
318.4081 Water and Sewer	2	2,600	2,600	2,678	2,758	2,841	2,926
318.4100 Building Maintenance	2	2,500	2,575	2,652	2,732	2,814	2,898
318.4111 Vehicle Maintenance	2	20,000	20,600	21,218	21,855	22,510	23,185
318.4112 Vehicle Tires	2	2,000	2,060	2,122	2,185	2,251	2,319
318.4113 Vehicle Fuel	2	7,000	7,000	7,210	7,426	7,649	7,879
318.4115 Equipment Maintenance	2	21,000	21,630	22,279	22,947	23,636	24,345
318.4120 Professional Services	2	35,000	35,000	36,050	37,132	38,245	39,393
318.4130 Contractual Services	2	654,000	673,620	693,829	714,643	736,083	758,165
318.4140 Insurance	6	31,771	33,360	35,362	37,483	39,732	42,116
318.4150 Travel and Meetings	2	300	309	318	328	338	348
318.4160 Dues and Memberships	2	2,000	2,060	2,122	2,185	2,251	2,319
318.4170 Training	2	300	309	318	328	338	348
318.5132 First Aid and Safety	2	250	258	266	274	282	290
318.5631 Discharge Permit	2	10,500	10,815	11,139	11,474	11,818	12,172
318.5632 General Administration	2	39,440	165,154	170,109	175,212	180,468	185,882
Subtotal: Sewer Maintenance Operations		*$ 1,018,111*	*$ 1,169,584*	*$ 1,203,847*	*$ 1,239,162*	*$ 1,275,563*	*$ 1,313,085*
TOTAL: SEWER EXPENSES		**$ 1,333,188**	**$ 1,501,517**	**$ 1,547,435**	**$ 1,594,822**	**$ 1,643,728**	**$ 1,694,204**

TABLE 6 : FORECASTING ASSUMPTIONS [4]

INFLATION FACTORS	Basis	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 19/20	FY 2025/26
Customer Growth	1	--	0.25%	0.25%	0.25%	0.25%	0.25%
General Cost Inflation	2	--	3.00%	3.00%	3.00%	3.00%	3.00%
Labor Cost Inflation	3	--	3.00%	3.00%	3.00%	3.00%	3.00%
Health Benefits Cost Inflation	4	--	4.00%	4.00%	4.00%	4.00%	4.00%
Retirement Benefits Cost Inflation	5	--	4.00%	4.00%	4.00%	4.00%	4.00%
Insurance	6	--	6.00%	6.00%	6.00%	6.00%	6.00%
Chemicals	7	--	2.00%	2.00%	2.00%	2.00%	2.00%
Energy	8	--	2.00%	2.00%	2.00%	2.00%	2.00%
No Escalation	9	--	0.00%	0.00%	0.00%	0.00%	0.00%

1. Revenues and Expenditures budgeted for FY 2020/21-2021/22 found in source file: *Willows_BUDGET-2020-2021-Adopted.pdf, Page 5.1-5.3*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Inflationary factors are applied to these expenses to project costs in 2021/22 and beyond.
4. Inflationary factors estimated by NBS based on ENR annual averages for the region.

EXHIBIT 2

TABLE 7 : CAPITAL FUNDING SUMMARY

CAPITAL FUNDING FORECAST						
Funding Sources:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
FEMA/CalOES Grants	$ -	$ -	$ -	$ -	$ -	$ -
Use of Connection Fee Reserves	-	-	-	-	-	-
Use of SFR Proceeds	-	-	-	-	-	-
Use of New Revenue Bond Proceeds	-	-	-	-	-	-
Use of Capital Rehabilitation and Replacement Reserve	-	48,315	-	-	-	-
Rate Revenue	30,000	106,185	297,052	393,382	534,617	608,619
Total Sources of Capital Funds	**$ 30,000**	**$ 154,500**	**$ 297,052**	**$ 393,382**	**$ 534,617**	**$ 608,619**
Uses of Capital Funds:						
Total Project Costs	$ 30,000	$ 154,500	$ 297,052	$ 393,382	$ 534,617	$ 608,619
Capital Funding Surplus (Deficiency)	$ -	$ -	$ -	$ -	$ -	$ -
SFR revenue Bonds	$ -	$ -	$ -	$ -	$ -	$ -
New Revenue Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROGRAM

TABLE 8 : Capital Improvement Program Costs (in Current-Year Dollars) [1]

Project Description		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
321.7210	Sewer Line Replacement	$ 30,000	$ -	$ -	$ -	$ -	$ -
318	Sycamore Street Lift Station Rehabilitation	-	50,000	-	-	-	-
318	Pacific Avenue Lift Station Rehabilitation	-	-	50,000	-	-	-
318	Lassen Street Lift Station Rehabilitation	-	-	-	50,000	-	-
318	Road 57 Lift Station Rehabilitation	-	-	-	-	-	50,000
318	6" sewer in alley between Plumas & Shasta, Laurel to Wood	-	-	-	-	200,000	400,000
318	6" sewer in alley between Shasta & Butte, Laurel to Wood	-	-	-	250,000	200,000	-
318	6" sewer in alley between Butte & Tehama, Wood to Vine	-	-	150,000	-	-	-
318	8" sewer in Yolo Street, Ash to Wood	-	-	-	-	-	-
318	6" sewer in Sacramento Street, Central Canal to Wood	-	-	-	-	-	-
318	Install covers over clarifier launders	-	100,000	-	-	-	-
318	Repair cracks in chlorine contact chambers	-	-	50,000	-	-	-
318	Underground sodium bisulfite (SBS) carrier lines	-	-	-	60,000	-	-
318	Construct SBS injection system housing structure	-	-	-	-	75,000	-
318	Construct sodium hypochlorite system housing structure	-	-	-	-	-	75,000
318	Misc. site safety improvements	-	-	30,000	-	-	-
318	Construct new Administration Building	-	-	-	-	-	-
Future Projects [2]		-	-				
Total: CIP Program Costs *(Current-Year Dollars)*		**$ 30,000**	**$ 150,000**	**$ 280,000**	**$ 360,000**	**$ 475,000**	**$ 525,000**

1. Capital outlay for sewer maintenance found in source files: *Willows_BUDGET-2020-2021-Adopted.pdf, PG 5.4, & Draft Wastewater CIP Program 2021-03-17.xlsx*
2. Future projects are the average of FY 20/21-21/22.

TABLE 9 : Capital Improvement Program Costs (in Future-Year Dollars)

Project Description		FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
321.7210	Sewer Line Replacement	$ 30,000	$ -	$ -	$ -	$ -	$ -
318	Sycamore Street Lift Station Rehabilitation	-	51,500	-	-	-	-
318	Pacific Avenue Lift Station Rehabilitation	-	-	53,045	-	-	-
318	Lassen Street Lift Station Rehabilitation	-	-	-	54,636	-	-
318	Road 57 Lift Station Rehabilitation	-	-	-	-	-	57,964
318	6" sewer in alley between Plumas & Shasta, Laurel to Wood	-	-	-	-	225,102	463,710
318	6" sewer in alley between Shasta & Butte, Laurel to Wood	-	-	-	273,182	225,102	-
318	6" sewer in alley between Butte & Tehama, Wood to Vine	-	-	159,135	-	-	-
318	8" sewer in Yolo Street, Ash to Wood	-	-	-	-	-	-
318	6" sewer in Sacramento Street, Central Canal to Wood	-	-	-	-	-	-
318	Install covers over clarifier launders	-	103,000	-	-	-	-
318	Repair cracks in chlorine contact chambers	-	-	53,045	-	-	-
318	Underground sodium bisulfite (SBS) carrier lines	-	-	-	65,564	-	-
318	Construct SBS injection system housing structure	-	-	-	-	84,413	-
318	Construct sodium hypochlorite system housing structure	-	-	-	-	-	86,946
318	Misc. site safety improvements	-	-	31,827	-	-	-
318	Construct new Administration Building	-	-	-	-	-	-
Future Projects [2]		-	-	-	-	-	-
Total: CIP Program Costs *(Future-Year Dollars)*		**$ 30,000**	**$ 154,500**	**$ 297,052**	**$ 393,382**	**$ 534,617**	**$ 608,619**

2. Future projects are the average of FY 20/21-21/22.

TABLE 10 : FORECASTING ASSUMPTIONS

Economic Variables	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Annual Construction Cost Inflation, Per Engineering News Record [3]	*0.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*	*3.00%*
Cumulative Construction Cost Multiplier from FY 2020/21	*1.00*	*1.03*	*1.06*	*1.09*	*1.13*	*1.16*

3. Construction Cost Inflation Factors averaged from Engineering News Record historical indices.

TABLE 11 : EXISTING DEBT OBLIGATIONS

DISTRICT DEBT OBLIGATIONS						
Annual Repayment Schedules:	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
COP on WWTP [1]						
Principal Payment	$ 119,000	$ 124,000	$ 129,000	$ 134,000	$ 152,200	$ 152,200
Interest Payment	233,083	228,071	222,853	217,429	199,481	199,481
Subtotal: Annual Debt Service	**$ 352,083**	**$ 352,071**	**$ 351,853**	**$ 351,429**	**$ 351,681**	**$ 351,681**
Coverage Requirement ($-Amnt. above annual payment) [2]	-	-	-	-	-	-
Reserve Requirement (total fund balance) [2]	-	-	-	-	-	-

1. Debt schedule from CAFR in source file: Willows debt schedule.msg
2. NBS is assuming no coverage or reserve requirement.

TABLE 12 : EXISTING ANNUAL DEBT OBLIGATIONS TO BE SATISFIED BY SEWER RATES

Existing Annual Debt Service	***$ 352,083***	***$ 352,071***	***$ 351,853***	***$ 351,429***	***$ 351,681***	***$ 351,681***
Existing Annual Coverage Requirement	-	-	-	-	-	-
Existing Debt Reserve Target	-	-	-	-	-	-

CITY OF WILLOWS
SEWER RATE STUDY
Projected Water Rates Under Existing Rate Schedule

EXHIBIT 4

TABLE 13 : CURRENT SEWER RATE SCHEDULE

Current Monthly Sewer Rates [1]		Current FY 2007/08
Sewer Fixed	All Customers	$40.19
Commercial Sewer Volumetric (per HCF)[2]	Motel & Hotel	$3.22
	Hospital & Rest Home	$3.17
	Restaurant & Bakery	$4.18
	Market & Morgue	$3.94
	Laundry	$3.42
	Car Wash	$3.05
	Jail	$3.54
	Other Commercial	$3.01
Industrial	Based on individual flow & strength	

1. Source files: *Current 2021 Sewer Service Rates (set in 2005).pdf, Reso 9-05 RE Sewer Rates 2005-05-16.pdf*
2. Hundred cubic feet = HCF = 748 gallons.

CITY OF WILLOWS
SEWER RATE STUDY
Cost of Service Analysis

TABLE 14 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses [1]										
Budget Categories		Total Revenue Requirements	Flow	Strength		Customer	Allocation %'s to Classifications			
		FY 2022/23	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Sewer Fund										
SEWER MAINTENANCE PERSONNEL										
318.4001	Salaries	$ 148,510	$ 74,255	$ 29,702	$ 29,702	$ 14,851	50.0%	20.0%	20.0%	10.0%
318.4002	Overtime	8,240	4,120	1,648	1,648	824	50.0%	20.0%	20.0%	10.0%
318.4006	PERS	87,666	43,833	17,533	17,533	8,767	50.0%	20.0%	20.0%	10.0%
318.4007	Health Insurance	76,430	38,215	15,286	15,286	7,643	50.0%	20.0%	20.0%	10.0%
318.4008	FICA	12,108	6,054	2,422	2,422	1,211	50.0%	20.0%	20.0%	10.0%
318.4009	Workers Compensation	9,961	4,981	1,992	1,992	996	50.0%	20.0%	20.0%	10.0%
318.4013	Unemployment	412	206	82	82	41	50.0%	20.0%	20.0%	10.0%
318.4014	Life Insurance	262	131	52	52	26	50.0%	20.0%	20.0%	10.0%
	Subtotal: Sewer Maintenance Personnel	*$ 343,588*	*$ 171,794*	*$ 68,718*	*$ 68,718*	*$ 34,359*				
SEWER MAINTENANCE OPERATIONS										
318.402	Office Expense	$ 637	$ 318	$ 127	$ 127	$ 64	50.0%	20.0%	20.0%	10.0%
318.403	Special Departmental	4,774	2,387	955	955	477	50.0%	20.0%	20.0%	10.0%
318.404	Small to OLS	637	318	127	127	64	50.0%	20.0%	20.0%	10.0%
318.405	Uniform Expense	2,971	1,485	594	594	297	50.0%	20.0%	20.0%	10.0%
318.4071	Telephone	1,008	504	202	202	101	50.0%	20.0%	20.0%	10.0%
318.408	PG&E	186,150	93,075	37,230	37,230	18,615	50.0%	20.0%	20.0%	10.0%
318.4081	Water and Sewer	2,678	-	-	-	2,678	0.0%	0.0%	0.0%	100.0%
318.41	Building Maintenance	2,652	1,326	530	530	265	50.0%	20.0%	20.0%	10.0%
318.4111	Vehicle Maintenance	21,218	10,609	4,244	4,244	2,122	50.0%	20.0%	20.0%	10.0%
318.4112	Vehicle Tires	2,122	1,061	424	424	212	50.0%	20.0%	20.0%	10.0%
318.4113	Vehicle Fuel	7,210	3,605	1,442	1,442	721	50.0%	20.0%	20.0%	10.0%
318.4115	Equipment Maintenance	22,279	11,139	4,456	4,456	2,228	50.0%	20.0%	20.0%	10.0%
318.412	Professional Services	36,050	18,025	7,210	7,210	3,605	50.0%	20.0%	20.0%	10.0%
318.413	Contractual Services	693,829	346,914	138,766	138,766	69,383	50.0%	20.0%	20.0%	10.0%
318.414	Insurance	35,362	17,681	7,072	7,072	3,536	50.0%	20.0%	20.0%	10.0%
318.415	Travel and Meetings	318	-	-	-	318	0.0%	0.0%	0.0%	100.0%
318.416	Dues and Memberships	2,122	-	-	-	2,122	0.0%	0.0%	0.0%	100.0%
318.417	Training	318	-	-	-	318	0.0%	0.0%	0.0%	100.0%
318.5132	First Aid and Safety	266	-	-	-	266	0.0%	0.0%	0.0%	100.0%
318.5631	Discharge Permit	11,139	5,570	2,228	2,228	1,114	50.0%	20.0%	20.0%	10.0%
318.5632	General Administration	170,109	-	-	-	170,109	0.0%	0.0%	0.0%	100.0%
	Subtotal: Sewer Maintenance Operations	*$ 1,203,847*	*$ 514,018*	*$ 205,607*	*$ 205,607*	*$ 278,614*				
TOTAL: SEWER EXPENSES		**$ 1,547,435**	**$ 685,812**	**$ 274,325**	**$ 274,325**	**$ 312,973**	**44.3%**	**17.7%**	**17.7%**	**20.2%**

TABLE 15 : CLASSIFICATION OF EXPENSES FOR COST OF SERVICE ANALYSIS

Classification of Expenses Continued [1]									
Budget Categories	Total Revenue Requirements	Flow	Strength		Customer	Allocation %'s to Classifications			
	FY 2022/23	(VOL)	(BOD)	(TSS)	(CA)	(VOL)	(BOD)	(TSS)	(CA)
Debt Services									
Existing Debt Service	$ 351,853	$ 175,927	$ 70,371	$ 70,371	$ 35,185	50.0%	20.0%	20.0%	10.0%
New Debt Service	-	-	-	-	-	50.0%	20.0%	20.0%	10.0%
Capital Expenditures									
Rate Funded Capital Expenses	$ 297,052	$ 148,526	$ 59,410	$ 59,410	$ 29,705	50.0%	20.0%	20.0%	10.0%
TOTAL REVENUE REQUIREMENTS	**$ 2,196,340**	**$1,010,265**	**$ 404,106**	**$ 404,106**	**$ 377,864**	**46.0%**	**18.4%**	**18.4%**	**17.2%**
Less: Non-Rate Revenues									
Sewer Connection Fee Revenue	$ (15,038)	$ (7,519)	$ (3,008)	$ (3,008)	$ (1,504)	50.0%	20.0%	20.0%	10.0%
Interest Income[2]	(9,067)	(4,533)	(1,813)	(1,813)	(907)	50.0%	20.0%	20.0%	10.0%
NET REVENUE REQUIREMENTS	$ 2,172,236	$ 998,213	$ 399,285	$ 399,285	$ 375,453				
Allocation of Revenue Requirements	100.0%	46.0%	18.4%	18.4%	17.3%				

Adjustments to Classification of Expenses	FY 2022/23				
Adjustment to Current Rate Level:	Total	(VOL)	(BOD)	(TSS)	(CA)
Projected Sewer Rate Revenue at Current Rates	*$1,577,616*				
Projected Sewer Rate Increase	*12.00%*				
Projected Sewer Rate Increase ($)	*$189,314*				
Target Rate Rev. After Rate Increases [3]	*$1,766,930*				
Adjusted Net Revenue Req't	**$ 1,766,930**	**$ 811,962**	**$ 324,785**	**$ 324,785**	**$ 305,399**
Percent of Revenue	*100.0%*	*46.0%*	*18.4%*	*18.4%*	*17.3%*

1. Revenues and Expenditures budgeted for FY 2020/21-2021/22 found in source file: *Willows_BUDGET-2020-2021-Adopted.pdf, Page 5.1-5.3*
2. Interest income is calculated in the Financial Plan and excluded from this table.
3. Total Use of Funds less non-rate revenues and interest earnings. This is the annual amount needed from rates.

TABLE 16 : FLOW ALLOCATION FACTOR

Development of the FLOW Allocation Factor					
Customer Class	Number of Units[1]	Annual Volume (hcf)	Average Winter Monthly Consumption[2] (hcf)	Annualized Winter Avg. Based Volume (hcf)	Percentage of Adjusted Volume
Residential Metered	1,783	294,724	11,814	141,772	**56.0%**
Multiple Residential Metered	729	38,341	2,390	28,684	**11.3%**
Business Metered	235	59,986	2,951	35,416	**14.0%**
Car Wash	2	2,493	138	1,656	**0.7%**
Hospitals & Rest Homes	3	6,611	356	4,272	**1.7%**
Laundromat	1	1,035	53	632	**0.2%**
Markets & Morgues	3	2,016	140	1,684	**0.7%**
Motels & Hotels	3	4,900	296	3,552	**1.4%**
Restaurants & Bakeries	8	1,508	72	868	**0.3%**
Public Authority Metered	47	26,657	1,142	13,704	**5.4%**
North Willows					
Residential Metered	220	32,810	1,669	20,028	**7.9%**
Business Metered	3	453	21	256	**0.1%**
Public Authority Metered	2	727	37	444	**0.2%**
Total	**3,039**	**472,261**	**21,081**	**252,968**	**100.0%**

1. Number of accounts, units & Consumption from 2020 in source file: *Manipulated_Sewer-Complete Customer List by APN 2019.xlsx*
2. Includes months of January through March 2020.

TABLE 17 : STRENGTH ALLOCATION FACTOR

Development of the STRENGTH Allocation Factor									
		Biochemical Oxygen Demand (BOD)				Total Suspended Solids (TSS)			
Customer Class	Annualized Winter Flow (hcf)	Average Strength Factor (mg/l)	Calculated BOD (lbs./yr.)	Adjusted BOD (lbs./yr.)	Percent of Total	Average Strength Factor (mg/l)	Calculated TSS (lbs./yr.)	Adjusted TSS (lbs./yr.)	Percent of Total
Residential Metered	141,772	250	221,105	313,101	55.0%	250	221,105	208,140	56.6%
Multiple Residential Metered	28,684	250	44,735	63,348	11.1%	250	44,735	42,112	11.4%
Business Metered	35,416	250	55,234	78,216	13.7%	250	55,234	51,995	14.1%
Car Wash	1,656	20	207	293	0.1%	150	1,550	1,459	0.4%
Hospitals & Rest Homes	4,272	250	6,663	9,435	1.7%	100	2,665	2,509	0.7%
Laundromat	632	150	591	837	0.1%	110	434	408	0.1%
Markets & Morgues	1,684	800	8,404	11,901	2.1%	550	5,778	5,439	1.5%
Motels & Hotels	3,552	310	6,869	9,727	1.7%	120	2,659	2,503	0.7%
Restaurants & Bakeries	868	800	4,332	6,134	1.1%	550	2,978	2,804	0.8%
Public Authority Metered	13,704	250	21,372	30,265	5.3%	250	21,372	20,119	5.5%
North Willows									
Residential Metered	20,028	250	31,235	44,232	7.8%	250	31,235	29,404	8.0%
Business Metered	256	250	399	565	0.1%	250	399	376	0.1%
Public Authority Metered	444	250	692	981	0.2%	250	692	652	0.2%
Total	**252,968**		**401,839**	**569,035**	**100%**		**390,837**	**367,920**	**100%**
	Target, from WWTP Data			*569,035*	*BOD (lbs./yr.)*			*367,920*	*TSS (lbs./yr.)*
				1.42	*BOD Adj. Factor*			*0.94*	*TSS Adj. Factor*

TABLE 18 : CUSTOMER ALLOCATION FACTOR

Development of the CUSTOMER Allocation Factor		
Customer Class	Number of Accounts[1]	Percentage of Accounts
Residential Metered	1,783	**58.7%**
Multiple Residential Metered	729	**24.0%**
Business Metered	235	**7.7%**
Car Wash	2	**0.1%**
Hospitals & Rest Homes	3	**0.1%**
Laundromat	1	**0.0%**
Markets & Morgues	3	**0.1%**
Motels & Hotels	3	**0.1%**
Restaurants & Bakeries	8	**0.3%**
Public Authority Metered	47	**1.5%**
North Willows		
Residential Metered	220	**7.2%**
Business Metered	3	**0.1%**
Public Authority Metered	2	**0.1%**
Total	**3,039**	**100.0%**

1. Number of accounts 2020 in source file: *Manipulated_Sewer-Complete Customer List by APN 2019.xlsx*

Customer Related Costs *: Costs associated with having a customer on the water system. These costs vary with the addition or deletion of customers on the system. Examples: Meter-reading, Postage and billing.*

TABLE 19

Allocation of Revenue Requirements by Customer Class						
Customer Class	Cost Classification Components				Cost-of-Service Net Revenue	% of COS Net Revenue
	Volume	Treatment		Customer Related		
		BOD	TSS			
Net Revenue Requirements [1]	***$ 811,962***	***$ 324,785***	***$ 324,785***	***$ 305,399***	***$ 1,766,930***	--
	46.0%	*18.4%*	*18.4%*	*17.3%*	*100.0%*	
Residential Metered	$455,051	$ 178,707	$ 183,738	$ 179,180	$ 996,676	56.4%
Multiple Residential Metered	$ 92,068	$ 36,157	$ 37,175	$ 73,260	$ 238,659	13.5%
Business Metered	$113,676	$ 44,643	$ 45,899	$ 23,616	$ 227,834	12.9%
Car Wash	$ 5,315	$ 167	$ 1,288	$ 201	$ 6,971	0.4%
Hospitals & Rest Homes	$ 13,712	$ 5,385	$ 2,215	$ 301	$ 21,613	1.2%
Laundromat	$ 2,029	$ 478	$ 360	$ 100	$ 2,967	0.2%
Markets & Morgues	$ 5,405	$ 6,793	$ 4,801	$ 301	$ 17,301	1.0%
Motels & Hotels	$ 11,401	$ 5,552	$ 2,210	$ 301	$ 19,464	1.1%
Restaurants & Bakeries	$ 2,786	$ 3,501	$ 2,475	$ 804	$ 9,566	0.5%
Public Authority Metered	$ 43,986	$ 17,274	$ 17,760	$ 4,723	$ 83,744	4.7%
North Willows						
Residential Metered	$ 64,285	$ 25,246	$ 25,956	$ 22,109	$ 137,595	7.8%
Business Metered	$ 822	$ 323	$ 332	$ 301	$ 1,778	0.1%
Public Authority Metered	$ 1,425	$ 560	$ 575	$ 201	$ 2,761	0.2%
Total	$811,962	$ 324,785	$ 324,785	$ 305,399	$ 1,766,930	100%

1. Revenue requirement for each customer class is determined by multiplying the revenue requirement from each cost classification by the allocation factors for each customer class.

TABLE 20 : PROPOSED SEWER RATES:

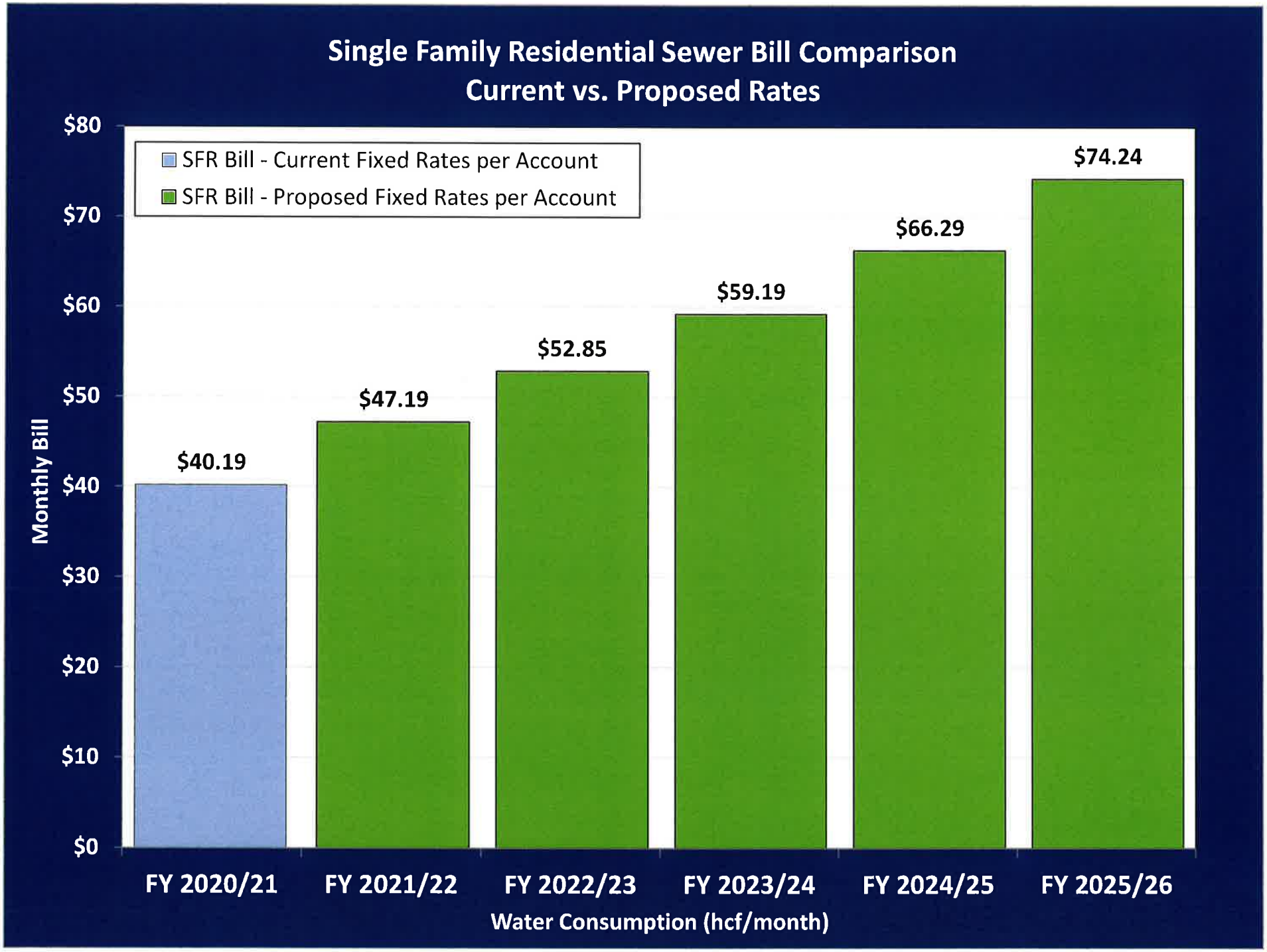
Customer Class	No. of Accounts	Annualized Winter Consumption (hcf)[1]	Annual Rev. Req't			Monthly Fixed Charge Per HEU	Volumetric Charge Per hcf
			Total	Fixed	Volumetric		
	a	b		c	d	e=b/a/12	f=d/b
Residential Metered	1,783	141,772	$996,676	$996,676	N/A	$47.19	
Multiple Residential Metered	729	28,684	$238,659	$238,659	N/A	$27.28	
Business Metered	235	35,416	$227,834	$102,525	$125,309	$55.69	$3.49
Car Wash	2	1,656	$6,971	$3,137	$3,834	$55.69	$2.32
Hospitals & Rest Homes	3	4,272	$21,613	$9,726	$11,887	$55.69	$2.78
Laundromat	1	632	$2,967	$1,335	$1,632	$55.69	$2.58
Markets & Morgues	3	1,684	$17,301	$7,785	$9,515	$55.69	$5.65
Motels & Hotels	3	3,552	$19,464	$8,759	$10,705	$55.69	$3.01
Restaurants & Bakeries	8	868	$9,566	$4,305	$5,261	$55.69	$6.06
Public Authority Metered	47	13,704	$83,744	$37,685	$46,059	$55.69	$3.49
North Willows							
Residential Metered	220	20,028	$137,595	$137,595	N/A	$47.19	
Business Metered	3	256	$1,778	$800	$978	$55.69	$3.49
Public Authority Metered	2	444	$2,761	$1,243	$1,519	$55.69	$3.49
Total	**3,039**	**252,968**	**$1,766,930**	**$1,550,230**	**$216,700**	--	--
Percent of Revenue from Fixed vs. Volumetric Charges			*100.0%*	*87.74%*	*12.26%*		

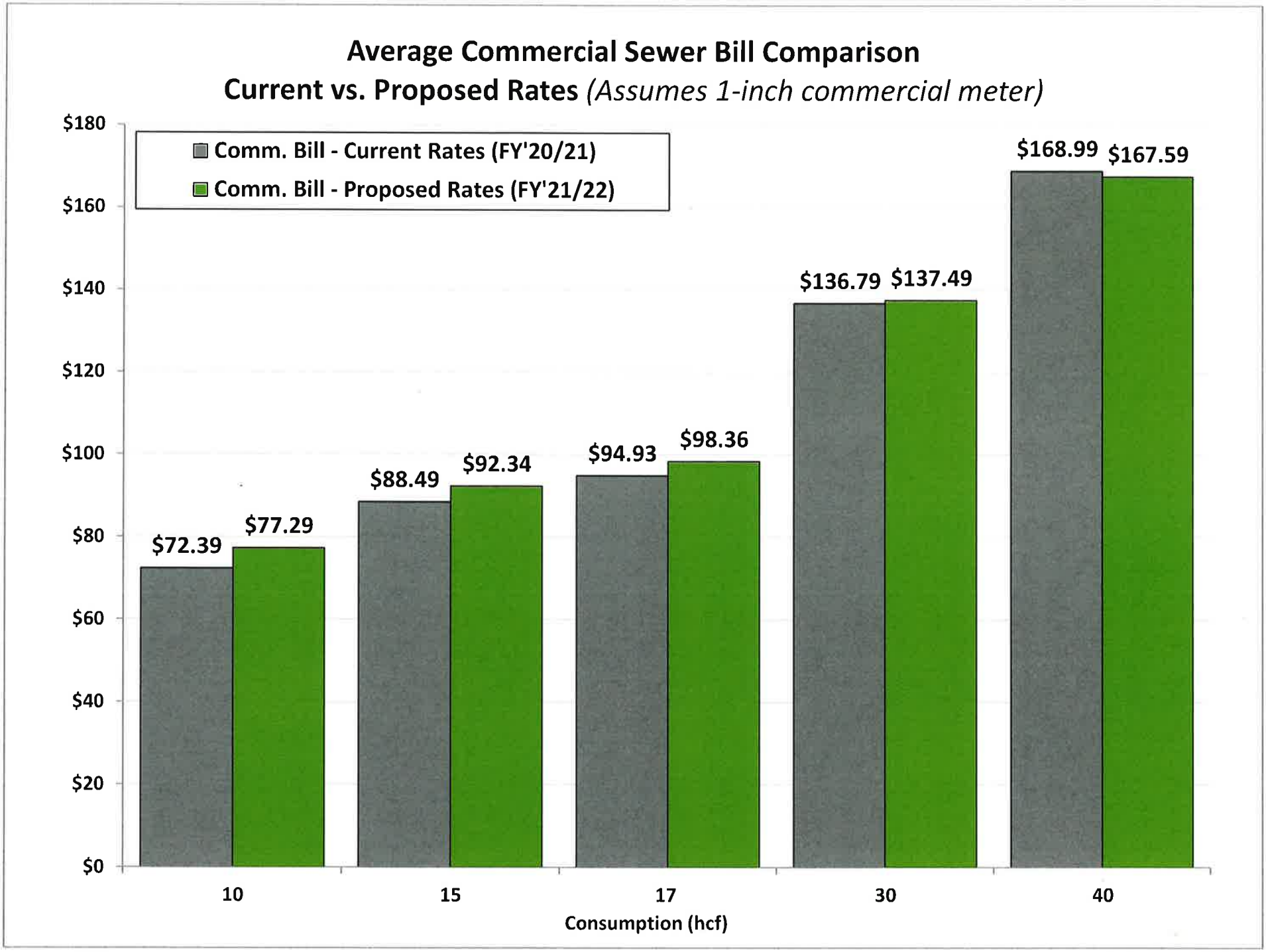
1. Annualized winter months of January - March 2020.

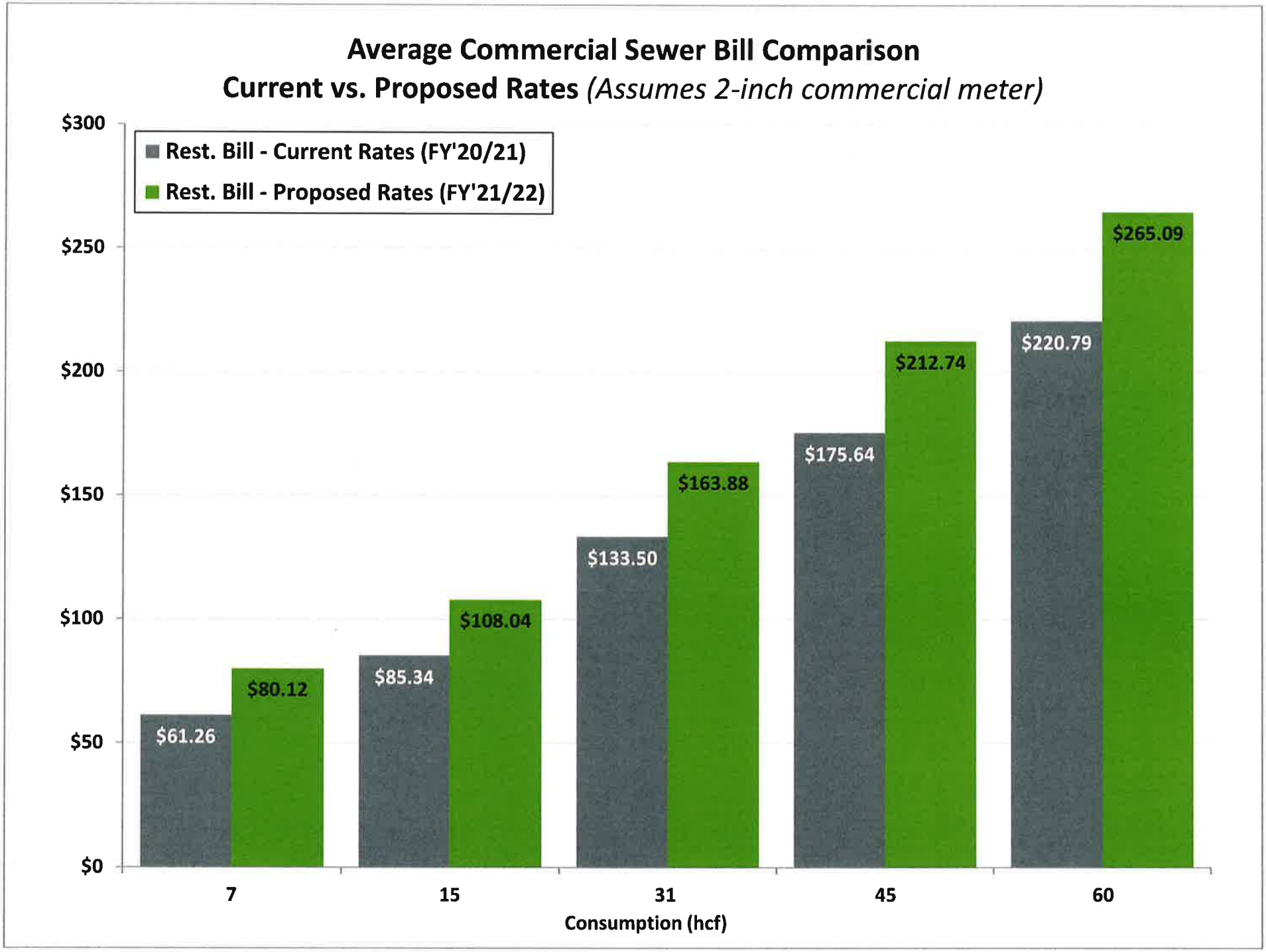
TABLE 21 : CURRENT VS. PROPOSED SEWER RATES (MONTHLY)

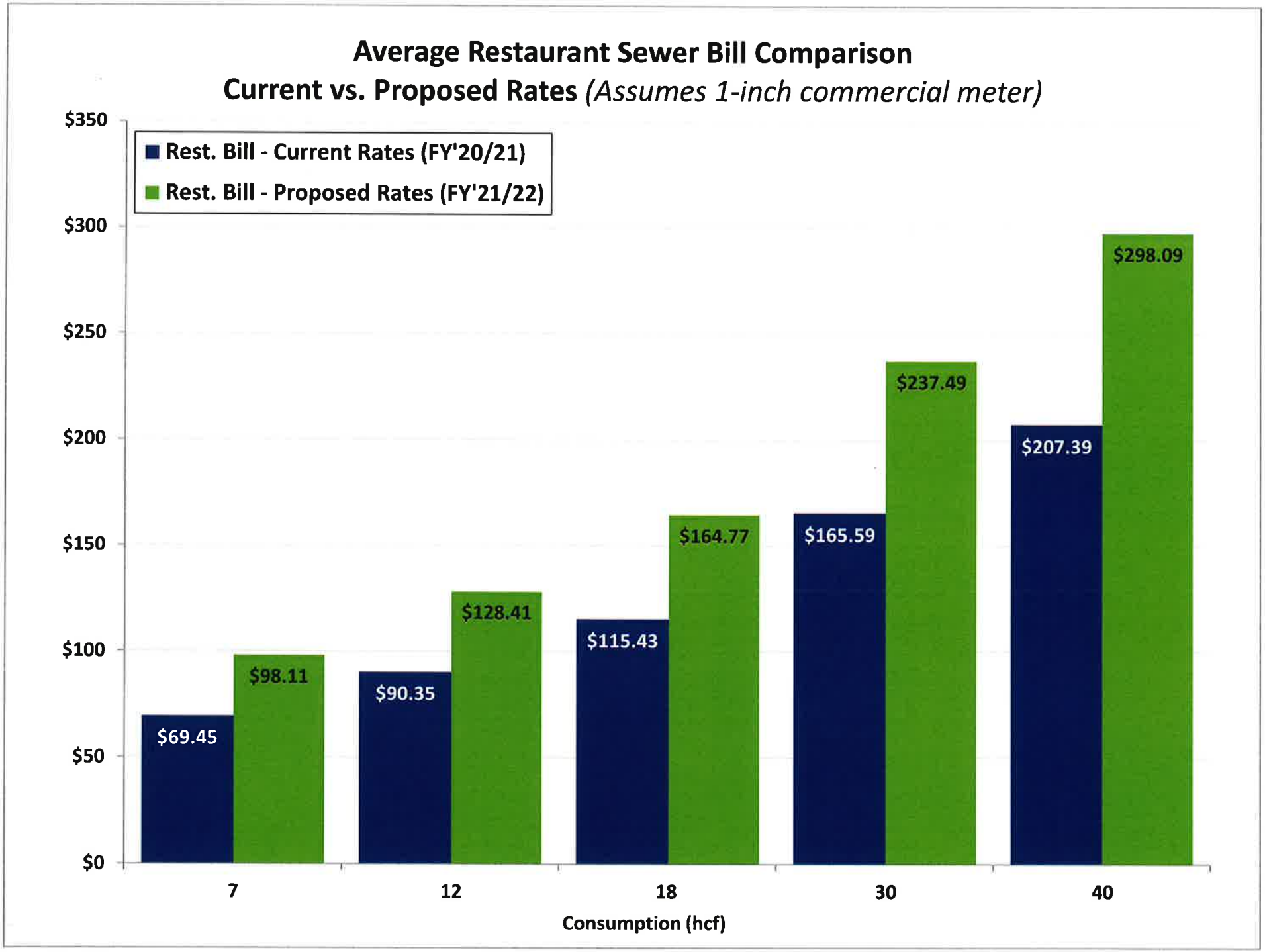
Sewer Rate Schedule	Current Rates ('20/21)	Proposed Sewer Rates[1]				
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Fixed Service Charge						
Single Family Residential	$40.19	$47.19	$52.85	$59.19	$66.29	$74.24
Multi-Family Residential (per unit)	$40.19	$27.28	$30.55	$34.22	$38.33	$42.93
Commercial	$40.19	$55.69	$62.37	$69.85	$78.23	$87.62
Volumetric Charge ($/hcf)						
Commercial *(Applied to Average Winter Water Use)*						
Car Wash	$3.05	$2.32	$2.60	$2.91	$3.26	$3.65
Hospital & Rest Home	$3.17	$2.78	$3.11	$3.48	$3.90	$4.37
Jail	$3.54	$3.49	$3.91	$4.38	$4.91	$5.50
Laundry	$3.42	$2.58	$2.89	$3.24	$3.63	$4.07
Market & Morgue	$3.94	$5.65	$6.33	$7.09	$7.94	$8.89
Motel & Hotel	$3.22	$3.01	$3.37	$3.77	$4.22	$4.73
Restaurant & Bakery	$4.18	$6.06	$6.79	$7.60	$8.51	$9.53
Other Commercial	$3.01	$3.49	$3.91	$4.38	$4.91	$5.50

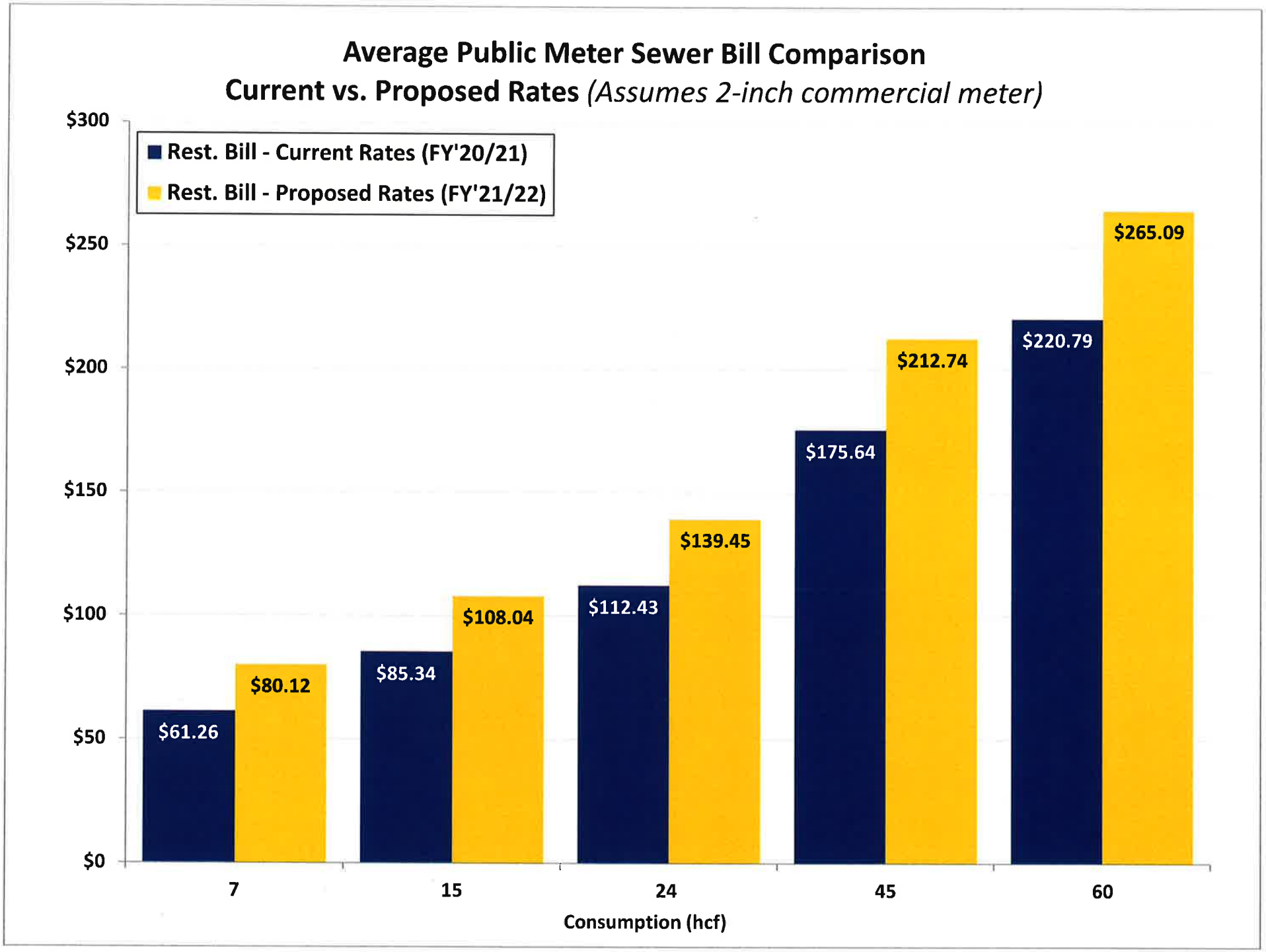
1. Implementation date for FY 2021/22 rates is July 1, 2021, then July in 2022 through 2025.


Single Family Residential Sewer Bill Comparison
Current vs. Proposed Rates
SFR Bill - Current Fixed Rates per Account
SFR Bill - Proposed Fixed Rates per Account
Monthly Bill
$80
$70
$60
$50
$40
$30
$20
$10
$0
$40.19
$47.19
$52.85
$59.19
$66.29
$74.24
FY 2020/21
FY 2021/22
FY 2022/23
FY 2023/24
FY 2024/25
FY 2025/26
Water Consumption (hcf/month)


Average Commercial Sewer Bill Comparison
Current vs. Proposed Rates (Assumes 1-inch commercial meter)
Comm. Bill - Current Rates (FY'20/21)
Comm. Bill - Proposed Rates (FY'21/22)
$180
$160
$140
$120
$100
$80
$60
$40
$20
$0
$72.39
$77.29
$88.49
$92.34
$94.93
$98.36
$136.79
$137.49
$168.99
$167.59
10
15
17
30
40
Consumption (hcf)


Average Commercial Sewer Bill Comparison
Current vs. Proposed Rates (Assumes 2-inch commercial meter)
Rest. Bill - Current Rates (FY'20/21)
Rest. Bill - Proposed Rates (FY'21/22)
$300
$250
$200
$150
$100
$50
$0
$61.26
$80.12
$85.34
$108.04
$133.50
$163.88
$175.64
$212.74
$220.79
$265.09
7
15
31
45
60
Consumption (hcf)


Average Restaurant Sewer Bill Comparison
Current vs. Proposed Rates (Assumes 1-inch commercial meter)
Rest. Bill - Current Rates (FY'20/21)
Rest. Bill - Proposed Rates (FY'21/22)
$350
$300
$250
$200
$150
$100
$50
$0
$69.45
$98.11
$90.35
$128.41
$115.43
$164.77
$165.59
$237.49
$207.39
$298.09
7
12
18
30
40
Consumption (hcf)


Average Public Meter Sewer Bill Comparison
Current vs. Proposed Rates (Assumes 2-inch commercial meter)
Rest. Bill - Current Rates (FY'20/21)
Rest. Bill - Proposed Rates (FY'21/22)
$300
$250
$200
$150
$100
$50
$0
$61.26
$80.12
$85.34
$108.04
$112.43
$139.45
$175.64
$212.74
$220.79
$265.09
7
15
24
45
60
Consumption (hcf)

ATTACHMENT B

Willows City Council Regular Meeting Agenda

June 22, 2021
Willows City Hall
7:00 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

1. **CALL TO ORDER**- 7:00 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. **CONSENT AGENDA**
   Consent items are considered to be routine by the City Council and will be enacted in one motion. There will be no separate discussion on these items unless a Council Member requests, in which event the item will be removed from the consent agenda. It is recommended that the Council:
   a. Approval of general checking, payroll & direct deposit check registers
   b. Approval of minutes of the Special Budget City Council Meeting held on June 10, 2021.

Comments from the public are welcome. The Mayor will allow an opportunity for comments related to Public Hearings or any item on the agenda. Please limit comments to three minutes per topic, and one comment per person per topic. Once comments conclude, please allow the Council the opportunity to continue its consideration of the item without interruption.

6. **PRESENTATIONS**
   a. City of Willows Comprehensive Waste Water Rate Study 2021 report presentation NBS.
   b. Friends of the Willows City Pool to provide an update on summer swimming.

7. **PUBLIC HEARING**
   a. Conduct a public hearing, open and review any received ballots and consider adoption of a resolution entitled; **A RESOLUTION APPROVING THE ANNUAL ENGINEER'S REPORT, CONFIRMING THE ASSESSMENT DIAGRAM AND THE ANNUAL ASSESSMENT AMOUNTS AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2021-22 FOR THE CITY OF WILLOWS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT ZONE A-BIRCH STREET VILLAGE, ZONE B-WALMART, ZONE-C SOUTH WILLOWS COMMERCIA AND INDUSTRIAL CENTER (PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)**
   b. Conduct a public hearing and adopt the Resolution of the City Council of the City of Willows Adopting the 2021/22 budget.
      RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS ADOPTING THE 2021/22 CITY OF WILLOWS ANNUAL BUDGET.

8. **REGULAR BUSINESS AGENDA/ITEMS REQUIRING COUNCIL ACTION**
   a. **CONSIDER THE SALE THE SALE OF WATER FROM THE SOUTH WILLOWS WATER COMPANY AT $10 PER 1000 GALLONS TO ASSIST RESIDENTS OF GLENN COUNTY FOR DOMESTIC USE WHILE DROUGHT EMERGENCY ORDER IS IN PLACE.**
   b. **CONSIDERATION OF RESOLUTION NO ___ - 2021, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, CALIFORNIA ADOPTING A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY AND UNITED PUBLIC EMPLOYEES OF CALIFORNIA, LOCAL 792 FOR THE CITY'S FIRE EMPLOYEES BARGAINING UNIT.**
   c. **CONSIDERATION OF RESOLUTION NO ___ - 2021, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, CALIFORNIA ADOPTING A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY AND WILLOWS EMPLOYEE ASSOCIATION (WEA).**
   d. **CONSIDERATION TO ADOPT CITY COUNCIL RESOLUTION NO. _____ APPROVING THE CITY OF WILLOWS SALARY SCHEDULES FOR THE WILLOWS FIRE BARGAINING UNIT AND DIRECT STAFF MAKE THEM AVAILABLE TO THE PUBLIC.**
   e. **CONSIDERATION TO ADOPT CITY COUNCIL RESOLUTION NO. _____ APPROVING THE CITY OF WILLOWS SALARY SCHEDULES FOR THE WILLOWS EMPLOYEE ASSOCIATION AND DIRECT STAFF MAKE THEM AVAILABLE TO THE PUBLIC.**

9. **COUNCIL/ STAFF REPORTS/COMMENTS**
   a. Staff Reports/Comments:
   b. Council Reports/Comments:

10. CLOSED SESSION

a. **PUBLIC COMMENT:** Pursuant to Government Code Section §54954.3, the public will have an opportunity to directly address the legislative body on the item below prior to the Council convening into closed session. Public Comments are generally restricted to three minutes.

b. **CONFERENCE WITH LEGAL COUNCIL-ANTICIPATED LITIGATION**
Significant exposure to litigation pursuant to §54956.9 (b)
Number of Cases: One (1)

c. **PUBLIC EMPLOYMENT APPOINTMENT/EMPLOYMENT,** pursuant to Government Code 54957(b)1.
Title: Interim City Manager

11. ADJOURNMENT

This agenda was posted on 2021

Maria Ehorn, Minute 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. 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

ATTACHMENT C

WILLOWS CITY COUNCIL
STAFF REPORT

TO: MAYOR AND CITY COUNCIL MEMBERS

FROM: DAVID G. RITCHIE, CITY ATTORNEY
WAYNE PEABODY, CITY MANAGER

RE: RECEIVE A PRESENTATION FROM NBS REGARDING THE CITY OF WILLOWS WASTEWATER RATE STUDY REPORT, AND APPROVE/ACCEPT THE REPORT (PRESENTATION AND ACTION ITEM)

DATE: JUNE 22, 2021

SUMMARY

In preparation for the potential refinancing or refunding of certain City debt obligations and future actions relating to Wastewater (Sewer) Rates within the City, NBS was retained to conduct a comprehensive Wastewater Rate Study including preparation of a Financial Plan, Cost-of-Service Analysis and Rate Design Analysis. The study also sets out best practices and the methodology followed in performing each stage of analysis.

This presentation accompanies the final report of the Study conducted by NBS. If approved/accepted, City Staff is seeking direction from Council to move forward with providing notices of public hearings on the implementation of rates consistent with the study results.

FISCAL IMPACT

None

RECOMMENDATIONS

City staff recommends that Council approve/accept the study report and provide direction to staff

ALTERNATIVES

The City could decline to approve/accept the study report.

ATTACHMENTS

City of Willows Wastewater Rate Study 2021 (NBS)
Presentation Slides
(Materials to be presented at the meeting and made available at City Hall on June 22, 2021)