

CITY OF WILLOWS

2010/11

ADOPTED BUDGET

City of Willows
2010-2011 Fiscal Year
Projected Fund Balances

PG 1-1

Fund	Projected 06/30/10	Revenues	Expenditures	Projected 06/30/11
301 General Fund	\$ 1,154,315	\$ 3,178,321	\$ 3,421,878	\$ 910,758
302 Working Reserve	\$ 200,000			\$ 200,000
305 Surplus Property	\$ 5,000			\$ 5,000
309 Proposition 1B	\$ 206,000		\$ 206,000	\$ -
310 Regional Surface Transportation (RSTP)	\$ -	\$ 46,000	\$ 46,000	\$ -
313 Willows Lighting and Landscape Dist.	\$ 3,000	\$ 13,193	\$ 14,620	\$ 1,573
314 Gas Tax 2105	\$ 134,562	\$ 39,762	\$ 30,000	\$ 144,324
315 Gas Tax 2106	\$ -	\$ 21,610	\$ 21,610	\$ -
316 Gas Tax 2107	\$ -	\$ 52,932	\$ 52,932	\$ -
317 Gas Tax 2107.5	\$ -	\$ 2,000	\$ 2,000	\$ -
319 TDA-LTF	\$ 45,000		\$ 41,000	\$ 4,000
320 TEA-Transport	\$ 3,296	\$ 115		\$ 3,411
322 Recreation Reimbursable	\$ 15,000	\$ 11,500	\$ 14,876	\$ 11,624
323 Recreation Cultural	\$ 4,100	\$ 123	\$ 3,691	\$ 532
330 Program Income- Misc. (Discretionary)	\$ 188,000	\$ 14,040	\$ 21,000	\$ 181,040
331 Redevelopment Agency	\$ 69,000	\$ 2,277	\$ 2,000	\$ 69,277
332 CDBG 2003 Revolving Loan Repayments	\$ -	\$ 2,500	\$ 2,500	\$ -
333 Economic Development	\$ 80,000	\$ 2,400	\$ 31,448	\$ 50,952
334 Asset Forfeiture	\$ 1,945	\$ 68	\$ 1,500	\$ 513
337 CDBG 1997 Revolving Loan Repayments	\$ -	\$ 10,000	\$ 10,000	\$ -
338 County Library	\$ -	\$ 64,985	\$ 64,985	\$ -
339 CDBG 2000 Revolving Loan Repayments	\$ -	\$ 12,500	\$ 12,500	\$ -
345 PLF Library Funding	\$ -	\$ 4,777	\$ 4,777	\$ -
346 CDBG Revolving Loan Housing Rehab	\$ 40,000	\$ 1,200	\$ 40,000	\$ 1,200
347 HOME Revolving Loan Housing Rehab	\$ 17,472	\$ 612	\$ 17,000	\$ 1,084
354 Summer Library	\$ -	\$ 750	\$ 750	\$ -
357 Fire Activity	\$ 3,224	\$ 113	\$ 2,500	\$ 837
359 Literacy Passthrough	\$ -	\$ 52,000	\$ 52,000	\$ -
360 Storm Drain Impact	\$ 121,399	\$ 4,249		\$ 125,648
362 Park Facilities	\$ 108,160	\$ 3,786		\$ 111,946
363 I-5 Interchange	\$ 253,760	\$ 8,882		\$ 262,642
365 TANF Employment Grant	\$ -	\$ 10,000	\$ 10,000	\$ -
370 Revolving Loans	\$ 40,004	\$ 1,400		\$ 41,404
372 Traffic Congestion Relief	\$ -	\$ 46,000	\$ 46,000	\$ -
376 SLESF	\$ -	\$ 100,000	\$ 100,000	\$ -
377 School Resource-WUSD	\$ -	\$ 25,080	\$ 25,080	\$ -
378 CHRP	\$ -	\$ 84,292	\$ 84,292	\$ -
387 DUI Enforcement	\$ -	\$ 16,148	\$ 16,148	\$ -
388 TE-South Tehama	\$ 36,615		\$ 36,615	\$ -
396 ARRA-South Tehama	\$ 220,492		\$ 220,492	\$ -
318 Sewer Maint (Cash Balance)	\$ 1,548,000	\$ 1,656,000	\$ 2,000,396	\$ 1,203,604
321 Sewer Const (Cash Balance)	\$ 280,000	\$ 13,250	\$ 36,000	\$ 257,250
325 Water Maint. (Cash Balance)	\$ 13,000	\$ 7,000	\$ 13,632	\$ 6,368

CITY OF WILLOWS
2010-2011 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

PG 1-2

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	15062	15062		2-1
CITY ATTORNEY	18000	18000		2-3
CITY MANAGER	159924	159924		2-5
FINANCE DEPARTMENT	168811	168811	2000	2-7
PLANNING	35900	35900		2-10
GENERAL OFFICE	157497	157497		2-12
COMMUNITY ACTIVITIES	37148		37148	2-15
CIVIC CENTER MAINT.	26941	26941		2-17
BUILDING	81298	81298		2-19
POLICE DEPARTMENT	1449095	1219141	229954	2-22
ENGINEERING	17000	15000	2000	2-26
LIBRARY	292580	182366	110214	2-28
LIBRARY-BAYLISS	6203		6203	2-32
LIBRARY-ELK CREEK	8328		8328	2-32
RECREATION	111470	86299	25171	2-35
SWIMMING POOL	30880	30880		2-38
PARKS & PUBLIC WORKS-GENERAL	498775	464701	34074	2-41
PARKS DIVISION	33263	29763	3500	2-44
MALL DIVISION	7200	7200		2-46
MUSEUM DIVISION	2500	2500		2-48
FIRE DEPARTMENT	608958	606458	2500	2-50
PUBLIC WORKS/STREETS DIVISION	135498	47842	87656	2-53
STORM DRAINS DIVISION	10692	10692		2-55
TOTAL O & M EXPEND.	3913023	3364275	548748	
SPECIAL PROJECTS				
CDBG PROGRAM INCOME ACTIVITIES	58000		58000	3-1
TOTAL SPECIAL PROJECTS	58000		58000	
CAPITAL				
INFORMATION TECHNOLOGY	5000	5000		4-1
PARKS/PUBLIC WORKS	87000		87000	4-2
FIRE	52603	52603		4-1
TOTAL CAPITAL	144603	57603	87000	
TOTAL EXPENDITURES	4115626	3421878	693748	
ESTIMATED REVENUES	3872069	3178321	693748	
ESTIMATED DEFICIT	243557	243557	0	
General Fund Reserve @7/1/10		1154315		
Estimated General Fund Reserve 6/30/11		910758		

Revenues:	Actual 2008/09 Final	2009/10 Projection	2010/11 Projection
PROPERTY TAX	\$ 826,807	\$ 780,000	\$ 765,000
PG&E FRANCHISE	\$ 43,307	\$ 44,000	\$ 38,000
WATER FRANCHISE	\$ 23,641	\$ 30,873	\$ 31,000
CABLE TV FRANCHISE	\$ 24,162	\$ 23,500	\$ 23,500
GARBAGE FRANCHISE	\$ 42,151	\$ 42,000	\$ 42,000
SALES TAX	\$ 1,075,227	\$ 1,085,000	\$ 1,085,000
TRANSFER TAX	\$ 6,445	\$ 5,000	\$ 5,000
OCCUPANCY TAX	\$ 327,340	\$ 370,000	\$ 375,000
BUSINESS LICENSE	\$ 22,470	\$ 22,500	\$ 22,500
BUILDING PERMITS	\$ 31,567	\$ 20,000	\$ 20,000
ENCROACHMENT PERMITS	\$ 10,535	\$ 11,000	\$ 11,000
FINES & FORFEITURES	\$ 32,294	\$ 30,000	\$ 30,000
GENERAL INTEREST	\$ 61,233	\$ 50,000	\$ 30,000
RENTAL OF PROPERTY	\$ 14,615	\$ 15,000	\$ 15,000
MOTOR VEHICLE IN LIEU	\$ 556,029	\$ 525,000	\$ 525,000
OFF HIGHWAY FEES	\$ -	\$ 200	\$ 200
PLANNING FEES	\$ 3,391	\$ 5,000	\$ 5,000
PLAN CHECK FEES	\$ 16,141	\$ 10,000	\$ 10,000
FIRE DEPARTMENT FEES	\$ 47,437	\$ 32,500	\$ 32,500
POLICE REPORTS	\$ 353	\$ 2,000	\$ 2,000
SEWER ADMIN FEE	\$ 68,935	\$ 68,935	\$ 68,935
OTHER REV & FUNDS	\$ 17,569	\$ 5,000	\$ 5,000
WEED ABATEMENT	\$ 2,791	\$ 7,500	\$ 7,500
CAL TRANS STREET SWEEP	\$ 4,919	\$ 3,936	\$ 3,936
PARKING, AVA & VEH RELEASE	\$ 4,855	\$ 1,000	\$ 1,000
SWIM POOL RECEIPTS	\$ 8,760	\$ 12,000	\$ 8,000
PARK PERMITS	\$ 1,960	\$ 1,250	\$ 1,250
PUB SAFETY SALES TAX	\$ 13,102	\$ 13,500	\$ 13,500
BOOKING FEES	\$ 2,181	\$ 1,500	\$ 1,500
TOTAL GENERAL REVENUES	\$ 3,290,217	\$ 3,218,194	\$ 3,178,321

City of Willows
Estimated Schedule of General Fund Activity
FY 2009-2010

PG 1-4

Estimated 2009/2010 General Fund Revenue \$ 3,218,194

Estimated General Fund Expenditures

City Council	\$ 14,207
City Attorney	\$ 28,000
City Manager	\$ 155,154
Finance	\$ 167,395
Planning	\$ 35,700
General Office	\$ 175,318
Civic Center	\$ 24,200
Building	\$ 79,951
Police	\$ 1,284,265
Engineering	\$ 15,000
Library	\$ 180,636
Recreation	\$ 84,382
Swimming Pool	\$ 30,487
Public Works-Dept. Wide	\$ 465,210
Parks	\$ 29,282
Mall Maintenance	\$ 7,200
Museum Maintenance	\$ 2,500
Fire	\$ 583,578
Public Works-Streets	\$ 44,793
Storm Drains	\$ 6,559
Capital Outlay	\$ 60,000

Estimated 2009/2010 General Fund Expenditures \$ 3,473,817

Estimated 2009/2010 Deficit \$ (255,623)

General Fund Balance 07/01/09-Unreserved	\$ 1,204,938
General Fund Balance 07/01/09-Reserved	\$ 200,000
General Fund Balance 07/01/09-Capital	<u>\$ 5,000</u>

General Fund Balance \$ 1,409,938

Estimated Fund Balance 6/30/10 \$ 1,154,315

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

2010/2011 Budget	\$	15,062
2009/2010 Budget	\$	15,609
Net Change	\$	(547)

	<u>2010/2011</u>	<u>2009/2008</u>	<u>Net Change</u>
General Fund	\$ 15,062	\$ 15,609	\$ (547)

No major changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-2

SOURCE OF FUNDS:
GENERAL 15062

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8100	8100	8100	8100	
301.4008.010 FICA	620	620	620	620	
301.4009.010 WORKERS COMPENSATION	189	199	172	172	
301.4030.010 SPECIAL DEPARTMENTAL	350	600	600	600	
301.4140.010 INSURANCE	881	990	967	967	
301.4150.010 TRAVEL & MEETINGS	64	600	600	600	
301.4160.010 DUES	4003	4000	4003	4003	
TOTAL	14207	15109	15062	15062	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	600
SPECIAL AWARDS, PLAQUES, & MISC.	
EMPLOYEE RECOGNITION	
4140 INSURANCE	967
FIRE, THEFT, LIABILITY	
4150 TRAVEL, CONFERENCES & MEETINGS	600
LEAGUE ANNUAL CONFERENCE	
LABOR RELATIONS/MISC. MEETINGS	
ECONOMIC DEVELOPMENT CONFERENCE	
CITY MANAGER RECRUITMENT TRAVEL	
4160 DUES & MEMBERSHIPS	4003
NORTHERN DIVISION-LEAGUE OF CA CITIES	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-CITY ATTORNEY

PG. 2-3

2010/2011 Budget	\$ 18,000
2009/2010 Budget	\$ 28,000
Net Change	<u>\$ (10,000)</u>

	2010/2011	2009/10	Net Change
General Fund	<u>\$ 18,000</u>	<u>\$ 28,000</u>	<u>\$ (10,000)</u>

Changes from 09/10:

Ongoing litigation and enforcement items led to a significantly higher expenditure in 2009/10. It is hoped that such activity will curtail in 2010/11.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-4

SOURCE OF FUNDS:
GENERAL 18000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	28000	28000	18000	18000	
TOTAL	28000	28000	18000	18000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES
90 HOURS PER YR. (200. PER HOUR)

18000

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

2010/2011 Budget	\$ 159,924
2009/2010 Budget	<u>\$ 160,016</u>
Net Change	\$ (92)

	<u>2010/2011</u>	<u>2009/2010</u>	<u>Net Change</u>
General Fund	\$ 159,924	\$ 160,016	\$ (92)

No major changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-6

SOURCE OF FUNDS:
GENERAL 159924

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	93907	93907	93839	93839	
301.4006.030 PERS	23035	23035	22805	22805	
301.4007.030 HEALTH INSURANCE	21109	24750	25210	25210	
301.4008.030 FICA	7551	7551	7546	7546	
301.4009.030 WORKERS COMPENSATION	1713	1810	1561	1561	
301.4014.030 LIFE INSURANCE	62	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	500	500	500	500	
301.4071.030 TELEPHONE	0	300	300	300	
301.4110.030 VEH. ALLOWANCE	3600	3600	3600	3600	
301.4120.030 PROFESSIONAL SERVICES	3577	4000	4000	4000	
301.4150.030 TRAINING & TRAVEL	100	500	500	500	
TOTAL	155154	160016	159924	159924	0

PERSONNEL: CITY MANAGER 1

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	500
PERSONNEL/INTERVIEW BOARDS,	
ADVERTISING	
MOVING ALLOWANCE-CITY MANAGER	
4120 PROFESSIONAL SERVICES	4000
NO. STATE EMPLOYEE RELATIONS CONSORTIUM	
GRANT PREPARATION	
4150 TRAVEL & MEETINGS	500
ANNUAL LEAGUE CONF.	
LABOR NEGOTIATIONS	
MISC. MEETINGS	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-FINANCE

PG. 2-7

2010/2011 Budget	\$ 168,811
2008/2009 Budget	<u>\$ 169,199</u>
Net Change	\$ (388)

	2010/2011	2009/2010	Net Change
General Fund	\$ 166,811	\$ 167,699	\$ (888)
Redevelopment	\$ 2,000	\$ 1,500	\$ 500

No significant changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-8

SOURCE OF FUNDS:

GENERAL 166867
RDA 1500
168367

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	103919	103919	103719	103719	
301.4006.050 PERS	23510	24849	25105	25105	
301.4007.050 HEALTH INSURANCE	11607	12264	12264	12264	
301.4008.050 FICA	8495	8594	8495	8495	
301.4009.050 WORKERS COMPENSATION	1985	2097	1808	1808	
301.4014.050 LIFE INSURANCE	124	126	126	126	
301.4110.050 VEH. ALLOWANCE	2600	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	0	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	15000	13000	12500	12500	
331.4130.050 CONTRACTUAL SERVICES	1500	1500	2000		2000
301.4150.050 TRAINING AND TRAVEL	0	0	0	0	
301.4160.050 DUES & MEMBERSHIPS	155	0	0	0	
301.4185.050 CLAIM COVERAGE	0	0	0	0	
TOTAL	168895	169199	168867	166867	2000

PERSONNEL:

CITY TREASURER/FINANCE DIRECTOR 1
FINANCE CLERK 1

EXPLANATION OF ACCOUNTS

PG. 2-9

4110	VEHICLE ALLOWANCE	2600
	REIMB. FOR USAGE OF PERSONAL VEHICLE	
	FOR DEPARTMENT STAFF	
4115	EQUIPMENT MAINTENANCE	250
	TYPEWRITERS, CALCULATORS,	
	MISC. EQUIPMENT REPAIR	
4130	CONTRACTUAL SERVICES	12500
	COMPUTER SOFTWARE MAINT. CONTRACT	
	ANNUAL FINANCIAL AUDIT	
	BANK FEES	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-PLANNING

PG. 2-10

2010/2011 Budget	\$ 35,900
2009/2010 Budget	<u>\$ 35,900</u>
Net Change	\$ -

	2010/2011	2009/2010	Net Change
General Fund	<u>\$ 35,900</u>	<u>\$ 35,900</u>	<u>\$ -</u>

No significant changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-11

SOURCE OF FUNDS:
GENERAL 35900

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	ADOPTED		FUND	FUND
	FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	FY 2010/2011 BUDGET	SUPPORT GENERAL	SUPPORT OTHER
301.4021.060 POSTAGE	400	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	1000	1000	1000	1000	
301.4060.060 ADVERTISING	300	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	34000	33500	33500	33500	
301.4150.060 TRAVEL & MEETINGS	0	500	500	500	
TOTAL	35700	35900	35900	35900	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 1000
MISC. SUPPLIES & EQUIP., MAPPING
PLANNING SOFTWARE

4060 ADVERTISING - PUBLIC NOTICES 500

4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES 33500
Portion not chargeable to developer

4150 TRAVEL & MEETINGS 500

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

2010/2011 Budget	\$ 157,497
2009/2010 Budget	<u>\$ 184,487</u>
Net Change	\$ (26,990)

	<u>2010/2011</u>	<u>2009/2010</u>	<u>Net Change</u>
General Fund	\$ 157,497	\$ 184,487	\$ (26,990)

Changes from 09/10:

\$5K in Contractual Services, as 2010/11 is an election year for City Council and the City will incur election related costs for services provided by the County.

The Administrative Analyst position has been reduced to part time, non-benefitted. The net savings is approximately \$32K.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-13

SOURCE OF FUNDS:
GENERAL 157497

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	70926	70926	37379	37379	
301.4001.070 SALARIES-PART TIME	0	0	20000	20000	
301.4006.070 PERS	16419	17258	9017	9017	
301.4007.070 HEALTH INSURANCE	25117	26271	18765	18765	
301.4008.070 FICA	5426	5426	4389	4389	
301.4009.070 WORKERS COMPENSATION	891	941	811	811	
301.4013.070 UNEMPLOYMENT	1500	600	600	600	
301.4014.070 LIFE INSURANCE	124	126	63	63	
301.4020.070 OFFICE EXPENSE	5000	5000	5000	5000	
301.4021.070 POSTAGE EXPENSE	2500	2300	3000	3000	
301.4022.070 COPIER SUPPLIES	500	500	500	500	
301.4060.070 ADVERTISING	1300	1000	1000	1000	
301.4071.070 TELEPHONE	5000	7500	6000	6000	
301.4110.070 VEH. ALLOWANCE	750	750	500	500	
301.4115.070 EQUIPMENT MAINTENANCE	4500	5000	4800	4800	
301.4120.070 PROFESSIONAL SERVICES	27000	31500	36500	36500	
301.4140.070 INSURANCE	8353	9389	9173	9173	
301.4150.070 TRAVEL AND TRAINING	12	0	0	0	
TOTAL	175318	184487	157497	157497	

PERSONNEL:

ADMINISTRATIVE SECRETARY
ADMINISTRATIVE ANALYST

1
0.5

EXPLANATION OF ACCOUNTS

PG 2-14

4020 OFFICE SUPPLIES	5000
LETTERHEAD, FORMS, COMPUTER SUPPLIES	
MISC. OFFICE SUPPLIES, RECORD BOOKS	
SCANNER	
4021 POSTAGE	3000
GENERAL OFFICE POSTAGE	
4022 COPIER SUPPLIES	500
COPY PAPER	
4060 ADVERTISING	1000
LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	
4071 TELEPHONE	6000
TELEPHONE IN GENERAL OFFICE AREA	
4110 VEHICLE ALLOW.	500
MILEAGE REIMB. PERSONAL VEHICLE	
4115 EQUIPMENT MAINTENANCE	4800
ELECTRONIC OFFICE EQUIPMENT	
4120 PROFESSIONAL SERVICES	36500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	9173

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

2010/2011 Budget	\$	52,448
2009/2010 Budget	\$	52,148
Net Change	\$	300

	2010/11	2009/10	Net Change
Economic Development	\$ 52,448	\$ 52,148	\$ 300

Changes from 09/10:

The City's contribution for the centralized dispatch study (\$15,700) was included in the 2009/10 budget.

Maintenance expenditures associated with rentals at 139 and 145 N. Lassen have been increased by \$16K to cover ongoing operational cost at 139 and to continue remodel/repair of 145.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-16

SOURCE OF FUNDS:

ECONOMIC DEV. 52448

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	FY 2009/2010	ADOPTED	FUND	FUND
	FY 2009/2010	BUDGET	FY 2010/2011	SUPPORTS	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
330.4030.075 SPECIAL DEPARTMENT	22500	20700	21000		21000
333.5733.075 LAFCO	7448	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	3000	10000	10000		10000
333.5735.075 TRI-COUNTY ECON. DEVELOPMENT	3800	4000	4000		4000
333.5760.075 COMMUNITY PROMOTION	9000	10000	10000		10000
TOTAL	45748	52148	52448	0	52448

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND REMODEL OF 145 N. LASSEN	21000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	7488
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	10000
5735 TRI-COUNTY ECONOMIC DEVELOPMENT ALLOCATION	4000
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$4K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$5K)	10000

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

2010/2011 Budget	\$ 26,941
2009/2010 Budget	\$ 26,964
Net Change	<u>\$ (23)</u>

	2010/2011	2009/2010	Net Change
General Fund	<u>\$ 26,941</u>	<u>\$ 26,964</u>	<u>\$ (23)</u>

Changes from 09/10:

No changes noted from 2009/10 budget.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-18

SOURCE OF FUNDS:
GENERAL 26941

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED	ADOPTED	FUND	FUND
		FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	FY 2010/2011 BUDGET	SUPPORT GENERAL
301.4004.080	PART TIME SALARY	5798	7800	7800	7800
301.4008.080	FICA	444	597	597	597
301.4009.080	WORKERS COMPENSATION	158	167	144	144
301.4030.080	SPECIAL DEPARTMENTAL	750	750	750	750
301.4040.080	SMALL TOOLS	200	200	200	200
301.4080.080	P.G. & E.	10000	10000	10000	10000
301.4081.080	WATER EXPENSE	1850	1450	1850	1850
301.4100.080	BUILDING MAINTENANCE	5000	6000	5600	5600
TOTAL		24200	26964	26941	26941
					0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

EXPLANATION OF ACCOUNTS

4030 SPEC. DEPT. EXP.	750
CLEANING SUPPLIES, RESTROOM SUPPLIES	
4040 SMALL TOOLS	200
MISC. SMALL TOOLS FOR MAINTENANCE & REPAIRS	
4100 BUILDING MAINTENANCE	5600
CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-BUILDING DEPARTMENT

PG. 2-19

2010/2011 Budget	\$	81,298
2009/2010 Budget	\$	81,677
Net Change	\$	(379)

	2010/2011	2009/2010	Net Change
General Fund	\$ 81,298	\$ 81,677	\$ (379)

Changes from 09/10:

- Wage and Benefits increased \$3K due to scheduled step increase for Building Official (Building Official salary still subject to 10% reduction from base wage).
- Special Department increased \$1K due to code update.
- Contract services reduced by \$5K due to projected reduction in use of outside services for large building plan review.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-20

SOURCE OF FUNDS:
GENERAL 81298

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2009/2010 EXPENDITURES	FY 2009/2010 BUDGET	ADOPTED FY 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	49756	49756	52250	52250	
301.4006.090 PERS	11950	12152	12649	12649	
301.4007.090 HEALTH INSURANCE	595	595	595	595	
301.4008.090 FICA	3806	3806	3997	3997	
301.4009.090 WORKERS COMPENSATION	831	878	757	757	
301.4013.090 UNEMPLOYMENT	0	150	150	150	
301.4014.090 LIFE INSURANCE	62	63	62	62	
301.4020.090 OFFICE EXPENSE	50	500	500	500	
301.4021.090 POSTAGE EXPENSE	122	40	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	150	250	1500	1500	
301.4040.090 SMALL TOOLS	150	150	100	100	
301.4050.090 CLOTHING/UNIFORM	860	860	860	860	
301.4071.090 TELEPHONE	400	500	500	500	
301.4111.090 VEHICLE MAINTENANCE	150	150	700	700	
301.4113.090 VEHICLE MAINTENANCE GAS	450	750	750	750	
301.4120.090 PROFESSIONAL SERVICES	7662	7000	2000	2000	
301.4140.090 INSURANCE	1892	2127	2078	2078	
301.4150.090 TRAINING & TRAVEL	600	1200	1200	1200	
301.4160.090 DUES & MEMBERSHIPS	465	750	600	600	
TOTAL	79951	81677	81298	81298	0

PERSONNEL:

BUILDING OFFICIAL

1.0

EXPLANATION OF ACCOUNTS

PG 2-21

4030 SPECIAL DEPT. EXPENSE	250
NEW CODE BOOKS, PORTABLE PLAN AND MAP	
FILES, CONSUMER PUBLICATIONS, ETC.	
4120 PROFESSIONAL SERVICES	2000
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	600
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.	
OFFICIALS, SAC. VALLEY, MISC.	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-POLICE

PG. 2-22

2010/2011 Budget	\$ 1,449,095
2009/2010 Budget	<u>\$ 1,512,613</u>
Net Change	\$ (63,518)

	2010/2011	2009/2010	Net Change
General Fund	\$ 1,219,141	\$ 1,300,105	\$ (80,964)
SLESF	\$ 100,000	\$ 100,000	\$ -
Willows Unified Sch. Dist.	\$ 25,080	\$ 25,080	\$ -
CHRP	\$ 84,292	\$ 52,107	\$ 32,185
OJP Vest Program	\$ 2,934	\$ 2,934	\$ -
JAG Grant	\$ -	\$ 14,739	\$ (14,739)
CA-Avoid the 5	\$ 16,148	\$ 16,148	\$ -
Asset Forfeiture	\$ 1,500	\$ 1,500	\$ -
Total	\$ 1,449,095	\$ 1,512,613	\$ (63,518)

Changes from 09/10:

- Transfer of position from General Fund to CHRP for entire year in 10-11 (8 months in 09-10). (\$32K)
- Reduction in workers compensation insurance (\$6K)
- Reduction in Booking Fee allocation (\$7K)

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-23

SOURCE OF FUNDS:

GENERAL 1219141
SLESF 100000
WUSD-SRO 25080
CHRP 84292
AVOID THE 5 16148
ASSET FORFEITURE 1500
OJP VEST PROGRAM 2934

ACC. 100
DEPT. POLICE

1449095

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	517,325	517,325	479,304	479,304	
376.4001.100 SLESF SALARIES	44,555	44,555	63,775		63,775
377.4001.100 SRO-SALARY-WUSD	11,550	11,550	11,733		11,733
378.4001.100 CHRP GRANT SALARIES	31,431	31,431	41,882		41,882
301.4002.100 OVERTIME	37,500	33,005	33,830	33,830	
376.4002.100 OVERTIME-SLESF	2,000	2,000	2,000		2,000
387.4002.100 OVERTIME-AVOID THE 5	15,000	15,000	15,000		15,000
301.4004.100 PART-TIME/RESERVES	400	4,000	4,000	4,000	
301.4005.100 HOLIDAY PAY	30,368	28,217	28,635	28,635	
301.4006.100 PERS	184,452	195,652	178,506	178,506	
376.4006.100 PERS-SLESF	12,592	12,592	19,119		19,119
377.4006.100 PERS-SRO-WUSD	4,304	4,304	4,411		4,411
378.4006.100 PERS-CHRP	12,203	12,203	16,149		16,149
301.4007.100 HEALTH INSURANCE	136,634	162,611	147,944	147,944	
376.4007.100 HEALTH INSURANCE-SLESF	31,899	31,899	1,327		1,327
377.4007.100 HEALTH INSURANCE-WUSD	6,000	6,000	6,000		6,000
378.4007.100 HEALTH INSURANCE-CHRP	4,514	4,514	18,950		18,950
301.4008.100 FICA	44,564	44,564	41,752	41,752	
376.4008.100 FICA-SLESF	3,408	3,408	5,032		5,032
377.4008.100 FICA-SRO-WUSD	883	883	898		898
378.4008.100 FICA-CHRP	2,403	2,403	3,204		3,204
387.4008.100 FICA-AVOID THE 5	1,148	1,148	1,148		1,148
301.4009.100 WORKERS COMPENSATION	8,039	10,250	1,312	1,312	
376.4009.100 WORKERS COMP-SLESF	1,771	1,771	5,056		5,056
377.4009.100 WORKERS COMP-WUSD	1,420	1,420	1,115		1,115
378.4009.100 WORKERS COMP-CHRP	1,493	1,493	4,107		4,107
301.4013.100 UNEMPLOYMENT	9,136	13,200	20,000	20,000	
301.4014.100 LIFE INSURANCE	630	630	567	567	
376.4014.100 LIFE INSURANCE-SLESF	63	63	126		126
377.4014.100 LIFE INSURANCE-WUSD	63	63	-		-
378.4014.100 LIFE INSURANCE-CHRP	63	63	63		63
301.4020.100 OFFICE EXPENSE	4,000	4,000	3,800	3,800	
301.4021.100 POSTAGE	600	700	700	700	
301.4030.100 SPECIAL DEPARTMENTAL	5,850	5,850	5,800	5,800	
334.4030.100 SPECIAL DEPARTMENTAL	-	1,500	1,500		1,500
376.4030.100 SLESF SPECIAL DEPARTMENT	2,852	2,852	2,705		2,705
381.4030.100 JAG SPECIAL DEPARTMENT	14,739	14,739	-		-
301.4050.100 UNIFORM EXPENSE	11,534	11,534	11,534	11,534	
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	860		860
377.4050.100 UNIFORM EXPENSE-WUSD	860	860	860		860
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	-	2,934	2,934		2,934
301.4071.100 TELEPHONE	6,570	6,570	6,570	6,570	
301.4115.100 EQUIP. MAINT.	5,500	4,943	4,943	4,943	
301.4120.100 PROFESSIONAL SERVICES	3,000	4,050	4,050	4,050	
301.4130.100 CONTRACTUAL SERVICES	9,200	9,200	9,200	9,200	
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	55,500	55,500	52,500	52,500	
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	65,000	65,000	65,000	65,000	
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	88,213	91,741	91,741	
301.4140.100 INSURANCE	18,848	19,046	18,203	18,203	
301.4150.100 TRAINING AND TRAVEL	500	2,570	2,500	2,500	
301.4160.100 DUES AND MEMBERSHIPS	750	475	750	750	
301.4835.100 BOOKING FEES	-	13,000	6,000	6,000	
TOTAL	1,452,339	1,512,613	1,449,095	1,219,141	229,954

PERSONNEL:			
CHIEF	1	PATROL OFFICERS (6 general authorized, 2 not funded)	4
SERGEANTS	2	PATROL OFFICER (Grant)	1
INVESTIGATOR	1	SCHOOL RESOURCE Ofc. (general & grant)	1
		ADM. SECRETARY	1
		COMMUNITY SERVICES OFFICER-NON SWORN (grant)	0.5
		TRANSCRIPTION ASSISTANT	0.1

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)

HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS	28,635
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4030 SPECIAL DEPT. EXPENSE (GENERAL)

PHOTO SUPPLIES/PROCESS	5,800
REPORT FORMS/CITATIONS	
EVIDENCE SUPPLIES	
SPECIAL INVESTIGATIONS	
PUBLICATIONS	
CHEMICAL TESTS	

4030 SPECIAL DEPT. EXPENSE (SLESF)

SCHOOL RESOURCE OFFICER SUPPLIES	2,705
----------------------------------	-------

4050 CLOTHING EXPENSE

UNIFORM PAY 60.00 PER MO. ALL OFFICERS	11,534
FOUL WEATHER GEAR	
RESERVES/VIPS UNIT	
BALLISTIC VESTS (GO MATCH TO VEST PROGRAM)	

4115 EQUIPMENT MAINTENANCE

PATROL VET. DECALS, PUSH BUMPER, MISC.	4,943
TASER AND RADIO BATTERY REPLACEMENT	

4130 CONTRACTUAL SERVICES

RADIO EQUIPMENT	9,200
FAX MAINTENANCE	
COPIER MAINTENANCE	
SOFTWARE MAINTENANCE	
HARDWARE MAINTENANCE	

4131 CONTRACTUAL SERVICES

ANIMAL CONTROL	52,500
FERAL CAT CONTROL	

4132 CONTRACTUAL SERVICES - VEHICLES	65000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES	91741
4150 TRAVEL AND TRAINING	2570
NON-POST REIMBURSED TRAINING	
4835 BOOKING FEES	6000

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-ENGINEERING

PG. 2-26

2010/2011 Budget	\$ 17,000
2009/2010 Budget	<u>\$ 17,000</u>
Net Change	\$ -

	2010/11	2009/10	Net Change
General Fund	\$ 15,000	\$ 15,000	\$ -
Gas Tax	\$ 2,000	\$ 2,000	\$ -
Total	\$ 17,000	\$ 17,000	\$ -

Changes from 09/10:

No changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-27

SOURCE OF FUNDS:

GENERAL 15000
Gas Tax 2107.5 2000

ACC. 110

DEPT. ENGINEERING

17000

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	15000	15000	15000	15000	
317.4120.110 PROFESSIONAL SERVICES	2000	2000	2000		2000
TOTAL	17000	17000	17000	15000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

General Fund (301) ENGINEERING SERVICES-General Engineering 15000

Gas Tax (317) Qualified Engineering Services 2000

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-LIBRARY

PG. 2-28

2010/2011 Budget	\$ 292,580
2009/2010 Budget	\$ 288,305
Net Change	\$ 4,275

	2010/2011	2009/2010	Net Change
General Fund	\$ 182,366	\$ 178,061	\$ 4,305
County Library Funding	\$ 50,454	\$ 50,454	\$ -
Literacy Pass-through	\$ 52,000	\$ 52,000	\$ -
Public Library Funding	\$ 4,777	\$ 4,777	\$ -
Lost/Damage	\$ 2,233	\$ 2,233	\$ -
Summer Library	\$ 750	\$ 750	\$ -
Total	\$ 292,580	\$ 288,275	\$ 4,305

Changes from 09/10:

- Wage and benefit-step change for the Library Director (\$4K)
Library Director remains subject to 10% reduction in base wage.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-29

SOURCE OF FUNDS:

GENERAL 182366
COUNTY LIBRARY 50454
LIT. PASS THROUGH 52000
LOST/DAMAGE TRST 2233
PUB. LIB. FUND 4777
SUMMER LIBRARY 750

ACC. 120
DEPT. LIBRARY

292580

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
	2009/2010 EXPENDITURES	2009/2010 BUDGET			
301.4001.120 SALARIES	51650	51646	55436	55436	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	27500	28081	29870	29870	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	15465	17583	18329	18329	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	27871	28415	28504	28504	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	6788	6788	6899	6899	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	2756	2993	2581	2581	
301.4013.120 UNEMPLOYMENT	0	450	450	450	
301.4014.120 LIFE INSURANCE	124	126	126	126	
301.4020.120 OFFICE EXPENSE	3600	3600	3400	3400	
301.4021.120 POSTAGE	700	800	600	600	
349.4030.120 SPECIAL DEPARTMENT-FIRST 5	803	803	0		0
354.4030.120 SPECIAL DEPARTMENT-SUMMER	750	750	750		750
359.4030.120 SPECIAL DEPARTMENT-LITERACY	50595	52000	52000		52000
301.4071.120 TELEPHONE	3300	3300	3100	3100	
301.4080.120 P.G. & E.	9000	9000	9000	9000	
301.4110.120 VEHICLE ALLOWANCE	2400	2400	2400	2400	
301.4115.120 EQUIPMENT MAINTENANCE	750	1600	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	5500	6150	6150	6150	
301.4140.120 INSURANCE	9057	10181	9946	9946	
301.4150.120 TRAINING & TRAVEL	75	75	75	75	
301.4160.120 DUES & MEMBERSHIPS	100	100	100	100	
301.4933.120 PRINT MATERIAL	4000	4000	4000	4000	
345.4933.120 PRINT MATERIAL	4777	4777	4777		4777
202.4933.120 PRINT MATERIAL	2233	2233	2233		2233
338.4933.120 PRINT MATERIAL	5447	5447	5447		5447
TOTAL	280248	288305	292580	182366	110214

PERSONNEL:

LIBRARIAN 1
LIBRARY TECHNICIAN 1 (1 Additional Authorized-Not Funded)
PART-TIME LIBRARY CLERKS 4160 annual personnel hours

4004 SALARIES PART TIME (General and County Library Funding)
PART TIME LIBRARY CLERKS (80 HRS. PER WEEK)

37731

4020 OFFICE EXPENSE

3400

OFFICE SUPPLIES - PAPER
PUNCHES, TYPEWRITER
RIBBONS, PENS, PENCILS,
COMPUTER PAPER, PRINTER
RIBBONS, CARTRIDGES,
STAMPS AND PADS, POCKET CARDS,
POCKETS, BOOK COVERS, SPECIAL BOOK
TAPE, PUBLICITY MATERIALS, SUMMER
READING PROGRAM MATERIALS

4021 POSTAGE-OVERDUE NOTICES,
ILL REQUESTS, BOOK ORDERS,
GENERAL CORRESPONDENCE.

600

4115 EQUIPMENT MAINTENANCE

1400

SERVICE WARRANTIES ON TYPEWRITERS,
REPLACEMENT PARTS, PROJECTOR BULBS,
SERVICE OF COMPUTERS & PERIPHERALS,
MICROFILM & FICHE READERS, SECURITY
SYSTEM

4130 CONTRACTUAL SERVICES
 TECHNICAL SUPPORT FOR AUTOMATION
 HARDWARE AND SOFTWARE,
 CATALOGING AND CIRCULATION
 SOFTWARE UPDATES

4160 DUES & MEMBERSHIPS
 CLASS, COLUSA COUNTY HISTORICAL
 SOCIETY, ETC.

4933 NEW PRINTED MATERIALS (GENERAL FUND)
 NEW BOOKS, PERIODICALS
 NEWSPAPERS, REPLACE AGING REFERENCE
 BOOKS, ENCYCLOPEDIAS .

4933 NEW PRINTED MATERIALS
 STATE LEVEL-PUBLIC LIBRARY FOUNDATION

6150

100

4000

4777

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

PG. 2-32

2010/2011 Budget	BAYLISS \$ 6,203	ELK CREEK \$ 8,328
2009/2010 Budget	<u>\$ 6,203</u>	<u>\$ 8,328</u>
Net Change	\$ -	\$ -

Bayliss	2010/2011	2009/2010	Net Change
County Library Funding	<u>\$ 6,203</u>	<u>\$ 6,203</u>	<u>\$ -</u>
Total	\$ 6,203	\$ 6,203	\$ -

Elk Creek	2010/2011	2009/2010	Net Change
County Library Funding	<u>\$ 8,328</u>	<u>\$ 8,328</u>	<u>\$ -</u>
Total	\$ 8,328	\$ 8,328	\$ -

Changes from 09/10

No changes noted from 2009-10 budget. Budget based on assumption that County Library Funding will be equal to 2009-10.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-33

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY

6203

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.121 PART TIME SALARIES	4200	3900	3900	0	3900
338.4008.121 FICA	321	298	298	0	298
338.4009.121 WORKERS COMPENSATION	58	70	70	0	70
338.4030.121 SPECIAL DEPARTMENT	150	310	310	0	310
338.4071.121 TELEPHONE	550	625	625	0	625
338.4080.121 P.G. & E.	924	1000	1000	0	1000
TOTAL	6203	6203	6203	0	6203

PERSONNEL:

PART-TIME LIBRARY CLERK

1

(8 Hrs. Per Week)

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-34

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8328

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
338.4004.122 PART TIME SALARIES	3964	3964	3964	0	3964
338.4008.122 FICA	303	303	303	0	303
338.4009.122 WORKERS COMPENSATION	71	71	71	0	71
338.4030.122 SPECIAL DEPARTMENT	418	418	418	0	418
338.4071.122 TELEPHONE	572	572	572	0	572
338.4135.122 RENT	3000	3000	3000	0	3000
TOTAL	8328	8328	8328	0	8328

PERSONNEL:

PART-TIME LIBRARY CLERK 1 (9 Hrs. Per Week)

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-RECREATION

PG. 2-35

2010/2011 Budget	\$ 111,470
2009/2010 Budget	<u>\$ 114,360</u>
Net Change	\$ (2,890)

	2010/2011	2009/2010	Net Change
General Fund	\$ 86,299	\$ 86,419	\$ (120)
Rec. Reimbursable	\$ 14,876	\$ 14,376	\$ 500
Rec. Cultural	\$ 3,691	\$ 6,961	\$ (3,270)
Jump Start	\$ 6,604	\$ 6,604	\$ -
Total	<u>\$ 111,470</u>	<u>\$ 114,360</u>	<u>\$ (2,890)</u>

Changes from 09/10:

- Reduction in Recreation Cultural activity (\$3K) as the non-renewable funding source is close to being exhausted.

CITY OF WILLOWS
2010-2011 BUDGET

PG. 2-36

ACC. 130
DEPT. RECREATION

SOURCE OF FUNDS:
GENERAL 86299
JUMP START 6604
REC REIMB 14876
REC CULT 3691

TOTAL 111470

ACCT # DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.130 SALARY	48825	48809	48809	48809	
239.4004.130 TEMPORARY SALARIES-JUMP START	4560	4560	4560		4560
301.4004.130 TEMPORARY SALARIES	6500	7000	7000	7000	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	5000	7500	7500		7500
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	3500	4500	2500		2500
301.4006.130 PERS	11213	11918	11808	11808	
301.4007.130 HEALTH INSURANCE	7190	7190	7327	7327	
239.4008.130 FICA-JUMP START	349	349	349		349
301.4008.130 FICA	4425	4425	4269	4269	
322.4008.130 FICA - REC. REIMB.	383	576	576		576
323.4008.130 FICA - REC. CULTURAL	268	461	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	460	460	460		460
301.4009.130 WORKERS COMPENSATION	1262	1333	1132	1132	
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	62	63	62	62	
239.4021.130 POSTAGE-JUMP START	50	50	50	50	
301.4021.130 POSTAGE	50	200	200		200
322.4021.130 POSTAGE - REC. REIMB.	50	200	200		200
239.4030.130 SPEC. DEPARTMENTAL - JUMP START	1000	1185	1185		1185
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7000	6100	6100		6100
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	1000	1500	1000		1000
301.4071.130 TELEPHONE	550	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	100	500	500		500
301.4140.130 INSURANCE	1655	1606	1817	1817	
301.4150.130 TRAINING & TRAVEL	0	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	250	175	175	175	
TOTAL	108102	114360	111470	86299	25171

PERSONNEL: RECREATION DIRECTOR
PART TIME CLERICAL ASSISTANCE

1
0.5

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

EXPLANATION OF ACCOUNTS

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	7500
4004	SALARIES TEMP - RECREATION CULTURAL TEMP. SUPERVISORS FOR VARIOUS PROGRAMS - SOCCER, BASKETBALL, OPEN GYM, JUMP START	2500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC.	6100
4030	SPECIAL DEPARTMENTAL - REC. CULTURAL START UP FUNDS FOR PROGRAMS REPLACEMENT SOCCER BALLS	1000
4071	TELEPHONE NEXTEL PHONE AND SERVICE	750
4110	VEHICLE ALLOWANCE 200.00 PER MONTH	2400
4150	TRAINING AND TRAVEL ATTENDANCE AT WORKSHOPS AND RECREATION MEETINGS	200
4160	DUES AND MEMBERSHIPS CALIF. PARKS AND RECREATION SOCIETY	175

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-SWIMMING POOL

PG. 2-38

2010/2011 Budget	\$ 30,880
2009/2010 Budget	<u>\$ 29,861</u>
Net Change	\$ 1,019

	2010/11	2009/10	Net Change
General Fund	\$ 30,880	\$ 29,861	\$ 1,019

Changes from 09/10: Water expense (\$1K) reflected to an amount closer to actual.

CITY OF WILLOWS
2010-2011 BUDGET

Pg 2-39

SOURCE OF FUNDS:
GENERAL 30880

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	13500	15210	15210	15210	
301.4008.135 FICA	1033	1164	1164	1164	
301.4009.135 WORKERS COMPENSATIO	239	253	215	215	
301.4013.135 UNEMPLOYMENT	0	50	50	50	
301.4020.135 OFFICE EXPENSE	75	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	3000	3000	3000	3000	
301.4060.135 ADVERTISING	130	150	150	150	
301.4071.135 TELEPHONE	250	400	325	325	
301.4080.135 P.G.& E.	4750	3500	3500	3500	
301.4081.135 WATER EXPENSE	4500	2600	4000	4000	
301.4100.135 BUILDING MAINTENANCE	500	500	400	400	
301.4115.135 EQUIPMENT MAINT.	1000	1000	850	850	
301.4120.135 PROFESSIONAL SERVICES	250	300	300	300	
301.4140.135 INSURANCE	653	734	716	716	
301.4150.135 TRAVEL AND TRAINING	867	600	600	600	
301.5132.135 FIRST AID	100	300	300	300	
TOTAL	30847	29861	30880	30880	0

EXPLANATION OF ACCOUNTS

PG 2-40

4004 TEMPORARY LABOR CITY POOL	15210
HEAD LIFEGUARD	
ASSIST. HEAD LIFEGUARD	
STAFF GUARDS	
SWIM LESSON INSTRUCTORS	
DAILY MAINTENANCE	
4030 SPECIAL DEPT. EXPENSE	3000
CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES, CLEANING	
SUPPLIES, TRASH BAGS	
4050 CLOTHING EXPENSE	130
STAFF SHIRTS	
4060 ADVERTISEMENT	350
LOCAL MEDIA ADS FOR HIRING POOL STAFF	
FLYERS FOR INFO ON POOL	
4080 P.G.&E. POWER TO RUN PUMPS	3500
LIGHTS, ETC.	
4081 WATER FOR POOL, CLEAN DECK	4000
POOL BUILDING ETC.	
4100 BUILDING MAINT.	400
POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING	
PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	
4115 EQUIPMENT MAINT.	850
PUMPS, CHEMICAL FEED, VALVES, FILTERS, PROBES, MOTORS,	
MONITORING EQUIPMENT	
4120 PROFESSIONAL SVC.	300
INSPECTION FEE, FINGER PRINTING, CONSULTING/TECHNICAL SVC.	
4150 TRAVEL AND TRAINING	600
LIFEGUARD TRAINING	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-PARKS AND PUBLIC WORKS
GENERAL EXPENDITURES

PG. 2-41

2010/2011 Budget	\$ 498,775
2009/2010 Budget	\$ 523,046
Net Change	\$ (24,271)

	2010/2011	2009/2010	Net Change
General Fund	\$ 464,701	\$ 464,135	\$ 566
Gas Tax	\$ 34,074	\$ 34,074	\$ -
TANF	\$ -	\$ 24,837	\$ (24,837)
TOTAL	\$ 498,775	\$ 523,046	\$ (24,271)

Changes from 09/10:

TANF funding primarily 2009-10 activity. Carryover amounts will cover early portion of 2010-11.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-42

SOURCE OF FUNDS:

GENERAL 464701
GAS TAX 34074
TOTAL 498775

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

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	245000	243246	245203	245203	
316.4001.138 SALARIES	24541	24541	24541		24541
301.4002.138 OVERTIME	3000	5200	5200	5200	
301.4004.138 PART TIME SALARIES	4424	4105	4105	4105	
365.4004.138 PART TIME SALARIES	15000	21120	0	0	
301.4006.138 PERS	61669	64031	63901	63901	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	57000	58226	59322	59322	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	20000	19358	19507	19507	
316.4008.138 FICA	1526	1526	1526		1526
365.4008.138 FICA	1148	1616	0		0
301.4009.138 WORKERS COMPENSATION	4146	4391	3485	3485	
316.4009.138 WORKERS COMPENSATION	1637	1637	1637		1637
365.4009.138 WORKERS COMPENSATION	1493	2101	0		0
301.4013.138 UNEMPLOYMENT	750	2000	2000	2000	
301.4014.138 LIFE INSURANCE	371	378	378	378	
301.4020.138 OFFICE EXPENSE	800	700	800	800	
301.4040.138 SMALL TOOLS	750	1200	1000	1000	
301.4050.138 CLOTHING	3000	4000	4000	4000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	800	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	14000	15000	15000	15000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2500	2500	2500	2500	
301.4113.138 FUEL	19000	22500	21000	21000	
301.4115.138 EQUIPMENT MAINTENANCE	2500	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	1400	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	3500	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	1700	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	300	600	600	600	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	
301.5436.138 GARAGE SUPPLIES	1200	1200	1200	1200	
301.5437.138 FIRST AID	0	100	100	100	
TOTAL	501925	523046	498775	464701	34074

PERSONNEL:

PUBLIC WORKS DIRECTOR 1
MECHANIC 1
MAINTENANCE WORKER I 3 (4 Authorized- 1 Frozen, Not Funded)
MAINTENANCE WORKER II 1
SEASONAL PARKS/PUBLIC WORKS 0.25

EXPLANATION OF SELECTED ACCOUNTS

PG 2-43

4020 OFFICE EXPENSE	800
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES	
4160 DUES AND MEMBERSHIPS	600
AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION, PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT	
4150 TRAVEL AND TRAINING	2000
CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING	

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-PARKS

PG. 2-44

2010/2011 Budget	\$ 33,263
2009/2010 Budget	<u>\$ 38,506</u>
Net Change	\$ (5,243)

	2010/2011	2009/2010	Net Change
General Fund	\$ 29,763	\$ 29,530	\$ 233
Park Bond Act	\$ -	\$ 3,976	\$ (3,976)
CA Recycling Fund	\$ 3,500	\$ 5,000	\$ (1,500)
TOTAL	\$ 33,263	\$ 38,506	\$ (5,243)

Changes from 2009/10-

Park Bond Act funding is drawing to a close (\$4K).

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-45

SOURCE OF FUNDS:

GENERAL 29763
CA Recycle Grant 3500
TOTAL 33263

ACCT: 140
DEPT: PARK MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	10000	10000	10000	10000	
366.4030.140 SPECIAL DEPARTMENTAL	5000	5000	3500		3500
382.4030.140 SPECIAL DEPARTMENTAL	5000	3976	0		0
301.4071.140 TELEPHONE	330	330	330	330	
301.4080.140 P.G.&E.	7800	8000	8000	8000	
301.4081.140 WATER	3200	2600	2600	2600	
301.4100.140 BUILDING MAINTENANCE	750	1200	1200	1200	
301.4120.140 PROFESSIONAL SERVICES	500	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	1000	900	900	900	
301.4140.140 INSURANCE	5702	5500	5733	5733	
TOTAL	39282	38506	33263	29763	3500

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 10000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION
REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES

4100 BUILDING MAINTENANCE 1200
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS,
FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED

4120 PROFESSIONAL SERVICES 1000
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR,
MINOR REPAIR

4130 CONTRACT SERVICES 900
ALARM MONITORING
PORTABLE RESTROOM RENTAL-20/30 PARK

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-46

2010/2011 Budget	\$ 7,200
2009/2010 Budget	<u>\$ 7,200</u>
Net Change	\$ -

	<u>2010/11</u>	<u>2009/10</u>	<u>Net Change</u>
General Fund	\$ 7,200	\$ 7,200	\$ -

Changes from 09/10: No major changes to mall maintenance activity.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-47

SOURCE OF FUNDS:
GENERAL 7200

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	800	1200	1200	1200	
301.4080.145 P.G.& E.	2700	3000	3000	3000	
301.4081.145 WATER	3700	3000	3000	3000	
TOTAL	7200	7200	7200	7200	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 1200
PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION
CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG. 2-48

2010/2011 Budget	\$	2,500
2009/2010 Budget	\$	2,500
Net Change	\$	-

	<u>2010/2011</u>	<u>2009/2010</u>	<u>Net Change</u>
General Fund	\$ 2,500	\$ 2,500	\$ -

Changes from 09/10: No major changes from 2009/10

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-49

SOURCE OF FUNDS:
GENERAL 2500

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	650	500	650	650	
301.4100.146 BUILDING MAINTENANCE	1000	2000	1850	1850	
TOTAL	1650	2500	2500	2500	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

1850

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-FIRE

PG. 2-50

2010/2011 Budget	\$ 608,958
2009/2010 Budget	\$ 591,413
Net Change	\$ 17,545

	2010/2011	2009/2010	Net Change
General Fund	\$ 606,458	\$ 588,913	\$ 17,545
Fire Activity	\$ 2,500	\$ 2,500	\$ -
Total	\$ 608,958	\$ 591,413	\$ 17,545

Changes from 09/10:

Health Insurance- Family status has changed for several members of the fire staff (\$15K)

Volunteer PERS- 8 additional volunteer staff members. Contribution to length of service pension, therefore, increased (\$1K).

Training increased by \$1K.

Office expense increased by \$.7K.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-51

SOURCE OF FUNDS:

GENERAL 606458
FIRE SPEC. 2500
TOTAL 608958

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	246,850	247,836	252,060	252,060	
301.4002.150 OVERTIME	19,000	20,039	20,039	20,039	
301.4004.150 TEMP WAGES	7,000	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	5,820	6,946	5,904	5,904	
301.4006.150 PERS	91,983	98,381	100,409	100,409	
301.4007.150 HEALTH INSURANCE	52,674	54,901	70,056	70,056	
301.4008.150 FICA	22,506	23,002	23,103	23,103	
301.4009.150 WORKERS COMPENSATION	4,052	4,757	4,042	4,042	
301.4010.150 CALL BACK	20,580	20,580	19,000	19,000	
301.4013.150 UNEMPLOYMENT	1,400	700	1,000	1,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	
301.4020.150 OFFICE EXPENSE	2,600	1,000	1,700	1,700	
301.4021.150 POSTAGE	175	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	5,000	3,000	2,400	2,400	
357.4030.150 SPECIAL DEPARTMENTAL	2,600	2,500	2,500	-	2,500
301.4040.150 SMALL TOOLS	8,000	5,600	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,700	3,440	3,440	3,440	
301.4071.150 TELEPHONE	3,500	4,500	4,000	4,000	
301.4080.150 PG&E	11,500	12,700	12,700	12,700	
301.4081.150 WATER	700	475	650	650	
301.4100.150 BUILDING MAINT.	11,500	12,500	12,500	12,500	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	4,000	4,500	4,500	4,500	
301.4115.150 EQUIP. MAINT.	3,000	3,500	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	150	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	21,798	19,600	15,000	15,000	
301.4140.150 INSURANCE	16,706	18,141	17,840	17,840	
301.4150.150 TRAVEL & TRAINING	2,000	2,500	3,500	3,500	
301.4160.150 DUES & MEMBERSHIPS	675	900	900	900	
301.5306.150 VOLUNTEER PERS	3,800	3,800	5,000	5,000	
TOTAL	583,578	591,413	608,958	606,458	2500

PERSONNEL:
CHIEF 1
CAPTAIN 1
ENGINEER/FIREFIGHTERS 3

EXPLANATION OF ACCOUNTS

PG 2-52

4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	2400
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	4100
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	15000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	5000

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-STREETS

PG. 2-53

2010/2011 Budget	\$ 135,498
2009/2010 Budget	\$ 1,124,602
Net Change	\$ (989,104)

	2010/2011	2009/2010	Net Change
General Fund	\$ 47,842	\$ 50,123	\$ (2,281)
Gas Tax	\$ 73,036	\$ 72,036	\$ 1,000
Lighting and Landscape Dist.	\$ 14,620	\$ 14,336	\$ 284
TE-South Tehama	\$ -	\$ 37,615	\$ (37,615)
Prop 1B	\$ -	\$ 400,000	\$ (400,000)
ARRA	\$ -	\$ 550,492	\$ (550,492)
Total	\$ 135,498	\$ 1,124,602	\$ (989,104)

Changes from 09/10:

Prop 1B, ARRA, and TE-South Tehama are one-time project specific funding. Any work not completed in 2009/10 is carried forward to 2010/11.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-54

SOURCE OF FUNDS:

GENERAL 47842
GT 2105 30000
GT 2106 23929
GT 2107 19107
LT District 14,620

135498

DEPT. 160
DEPT. PUBLIC WORKS/
STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	11,000	12,200	12,000	12,000	
313.4030.161 SPECIAL DEPARTMENTAL- L&L DISTRICT	14,500	12,670	12,711		12,711
301.4071.160 TELEPHONE	1,000	1,200	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	5,500	7,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,000	800	900	900	
313.4081.161 WATER EXPENSE -L&L DISTRICT	745	750	1,000		1,000
301.4082.160 STREET LIGHTING	3,200	3,200	3,200	3,200	
313.4082.160 STREET LIGHTING-L&L DISTRICT	976	916	909		909
315.4082.160 STREET LIGHTING	23,929	23,929	23,929		23,929
316.4082.160 STREET LIGHTING	17,857	17,857	17,857		17,857
301.4100.160 BUILDING MAINTENANCE	1,500	1,500	1,500	1,500	
301.4120.160 PROFESSIONAL SERVICES	2,500	4,000	4,000	4,000	
301.4140.160 INSURANCE	13,093	14,223	14,292	14,292	
309.5431.160 PROPOSITION 1B STREET MAINTENANCE	214,319	400,000	-		30,000
314.5431.160 GAS TAX-STREET MAINTENANCE	31,000	30,000	30,000		-
388.5431.160 TE-SOUTH TEHAMA ST. MAINTENANCE	37,615	37,615	-		-
396.5431.160 ARRA TEHAMA ST. MAINTENANCE	550,492	550,492	-		-
301.5439.160 ALLEY MAINTENANCE	6,000	6,000	5,000	5,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	3,007	250	1,250	-	1,250
TOTAL	939233	1124602	135498	47842	87656

4080 TRAFFIC SIGNALS 6000
TRAFFIC SIGNALS @
WOOD AND TEHAMA
WOOD AND HUMBOLDT
WOOD AND WASHINGTON
SYCAMORE AND TEHAMA

4082 STREET LIGHTING 44986
3200 FROM GENERAL FUND SUPPLEMENTS GAS TAX FUNDING
AND INCLUSION OF LIGHTING AND LANDSCAPE DISTRICT COSTS

4100 BUILDING MAINT 1500
CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC
YARD, AND FENCING

4120 PROF. SERVICES 4000
ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES
PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION

5431 STREET MAINTENANCE MATERIALS 30000
AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING,
HAULING, DUMP FEES, MINOR CONCRETE

5438 TRAFFIC SIGNAL 1250
SYCAMORE/TEHAMA SIGNAL MAINTENANCE

CITY OF WILLOWS
2010-2011 BUDGET
SUMMARY-STORM DRAIN

PG. 2-55

2010/2011 Budget	\$ 10,692
2009/2010 Budget	\$ 10,727
Net Change	\$ (35)

	2010/2011	2009/2010	Net Change
General Fund	\$ 10,692	\$ 10,727	\$ (35)

Changes from 09/10: No major changes from 2009/10.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-56

SOURCE OF FUNDS:
GENERAL 10,692

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	1,000	5,000	5,000	5,000	
301.4080.170 PG&E	700	700	700	700	
301.4115.170 EQUIPMENT MAINTENANCE	500	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	3,000	2,500	2,500	2,500	
301.4140.170 INSURANCE	1,359	1,527	1,492	1,492	
TOTAL	6,559	10,727	10,692	10,692	0

4030 SPECIAL DEPARTMENTAL
DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES
MINOR CONCRETE

5000

4120 PROFESSIONAL SERVICES
CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING,
CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION

2500

CITY OF WILLOWS
2010-2011 BUDGET

PG 4-1

SOURCE OF FUNDS:
GENERAL

57603

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

TOTAL

57603

		PROPOSED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.7234.400	Computer Equipment	5000	5000	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	
Total Furniture, Fixtures and Equipment		57603	57603	0

CITY OF WILLOWS
2010-2011 BUDGET

PG 4-2

SOURCE OF FUNDS:

RSTP	46000
TDA-LTF	41000
TOTAL	<u>87000</u>

ACC: 400
CAPITAL OUTLAY
INFRASTRUCTURE

		PROPOSED 2010/2011 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
VAR. 400	Road Resurface and Reconstruction (TDALTF and RSTP Funds)	87000		87000
Total Infrastructure		87000	0	87000

CITY OF WILLOWS
2010-2011 BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-1

ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	1548000	1656000		2000396		1203604
Sewer Construction	280000	13250			36000	257250
Total	1828000	1669250	0	2000396	36000	1460854

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1087643	Sewer Service- Residential	1155000
Capital Expenditures	482000	Commercial	306000
Loan Repayments	394753	NE Willows CSD	148000
Transfer to Loan Reserve	36000		
Total Expenditure	<u>2000396</u>	Total Service Fees	1609000
		Interest	<u>47000</u>
		Total Sewer Service Revenue	<u>1656000</u>
		Sewer Connection	6250
		Interest	<u>7000</u>
		Total Sewer Connection Revenue	<u>13250</u>

CITY OF WILLOWS
2010-2011 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-2

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	168198	167894	168408	168408
318.4002.180 OVERTIME	16530	15555	17000	17000
318.4006.180 PERS	39474	40935	40679	40679
318.4007.180 HEALTH INSURANCE	59044	62621	62812	62812
318.4008.180 FICA	14132	14034	14184	14184
318.4009.180 WORKERS COMPENSATION	2417	3406	2935	2935
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	252	252	252	252
TOTAL SALARIES AND BENEFITS	300047	305097	306670	306670

PERSONNEL:

SUPERVISOR	1
MAINTENANCE	3

CITY OF WILLOWS
2010-2011 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2009/2010 EXPENDITURES	2009/2010 BUDGET	ADOPTED 2010/2011 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	500	500	600	600
318.4030.180 SPECIAL DEPARTMENTAL	7,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	300	600	600	600
318.4050.180 UNIFORM EXPENSE	1,000	2,000	2,000	2,000
318.4071.180 TELEPHONE	200	1,000	700	700
318.4080.180 PG&E	1,500	2,200	2,200	2,200
318.4100.180 BUILDING MAINT.	100	500	500	500
318.4111.180 VEHICLE MAINT.	6,000	9,000	9,000	9,000
318.4112.180 VEHICLE-TIRES	1,750	1,500	1,800	1,800
318.4113.180 VEHICLE-FUEL	11,000	11,000	11,000	11,000
318.4115.180 EQUIP. MAINT.	5,000	18,000	18,000	18,000
318.4120.180 PROFESSIONAL SERVICES	10,000	15,000	15,000	15,000
318.4130.180 CONTRACTUAL SERVICES	615,000	615,000	615,000	615,000
318.4140.180 INSURANCE	18,337	18,337	18,088	18,088
318.4150.180 TRAVEL & MEETINGS	100	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	400	800	800	800
318.4170.180 TRAINING	200	700	700	700
318.5132.180 FIRST AID AND SAFETY	-	250	250	250
318.5631.180 DISCHARGE PERMIT	5,358	7,600	9,000	9,000
318.5632.180 GENERAL ADMINISTRATION	68,935	68,935	68,935	68,935
TOTAL	752,680	779,722	780,973	780,973

EXPLANATION OF ACCOUNTS

4020 OFFICE EXPENSE	600
OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES	
4030 SPECIAL DEPT. EXPENSE	6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	500
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4120 PROFESSIONAL SERVICES	15000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION	
4130 CONTRACTUAL SERVICES	615000
ECO-RESOURCES CONTRACT OPERATION OF PLANT FACILITY	
4160 DUES AND MEMBERSHIPS	800
WASTEWATER OPERATOR CERTIFICATION, CA WATER ENVIRONMENT ASSN., CA RURAL WATER ASSOC.	

CITY OF WILLOWS
2010-2011 BUDGET
SEWER MAINTENANCE BUDGET
CAPITAL OUTLAY

PG 5-4

DESCRIPTION		ADOPTED 2010/2011 BUDGET	FUND SUPPORT ENTERPRISE
<u>CONSTRUCTION</u>			
318.7210.400	LINE REPLACEMENT Sewer Line Replacement	375,000	375,000
318.7307.400	Sewer Equipment Crew Vehicle- \$45,000 System Equipment- \$62,000	107,000	107,000
318.2521/5950.180	SEWER LOAN REPAYMENT-1994 Renovation	39,753	39,753
318.2522/5950.180	SEWER LOAN REPAYMENT-2007 Renovation	355,000	355,000
318.2905	Required Reserve-USDA Loan	36,000	36,000
TOTAL CAPITAL AND DEBT SERVICE		912,753	912,753

CITY OF WILLOWS
2010-2011 BUDGET
SEWER MAINTENANCE BUDGET
CARRYOVER ITEMS

PG. 5-5

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE 2009-10 FISCAL YEAR
THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS
CARRIED FORWARD TO THE 2010-2011 FISCAL YEAR.

		2009/10 BUDGET APPROPRIATION	ESTIMATED EXPENDITURES THROUGH 6/30/10	REMAINING FUNDING
318.7210.400	Sewer Line Replacement	244,000	123,000	121,000
318.7307.400	Land Leveling and Lift Station Work	45,000	14,000	31,000

CITY OF WILLOWS
2010-2011 BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-6

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
13000	7000	13632	6368

note: If the water fund cash balance is negative @ fye 6/30/11, the difference will be supplemented by a general fund transfer.

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	4000	Commercial Water Service	7000
PG & E	3050		
Maintenance	4500		
Professional Svc. (Carried Over)	1000		
Insurance	82		
State Fees	1000		
Total	13632		

NOTE: Should the situation arise where the Water Enterprise Fund has a negative fund balance at the close of a fiscal year, General Funds must be used to supplement the fund.

CITY OF WILLOWS
2010-2011 BUDGET
CARRYOVER PROJECTS

PG 6-1

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
2009-2010 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE
2010-2011 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
Capital- Prop 1B Road Projects	PPW	420000	214000		206000
TE-South Tehama Project	PPW	37615	1000		36615
ARRA South Tehama Project	PPW	550492	330000		220492
TOTAL		1008107	545000	0	463107