

CITY OF WILLOWS

2011/12

ADOPTED BUDGET

**CITY OF WILLOWS
2011-2012 ADOPTED BUDGET
TABLE OF CONTENTS**

	PG
GENERAL FUND RECAP AND COMMENTARY	FWD
 SUMMARY BUDGET PROJECTIONS	
REVENUE/EXPENDITURE RECONCILIATION.....	1-1
GENERAL FUND REVENUES.....	1-2
GENERAL FUND 2011-12 ESTIMATED REVENUES, EXPENDITURES & FUND BALANCE	1-3
 OPERATIONS AND MAINTENANCE	
CITY COUNCIL.....	2-1
CITY ATTORNEY.....	2-3
CITY MANAGER.....	2-5
FINANCE DEPARTMENT.....	2-7
PLANNING.....	2-10
GENERAL OFFICE.....	2-12
COMMUNITY ACTIVITIES.....	2-15
CIVIC CENTER MAINTENANCE.....	2-17
BUILDING DEPARTMENT.....	2-19
POLICE DEPARTMENT.....	2-22
ENGINEERING.....	2-26
LIBRARY.....	2-28
LIBRARY-BAYLISS AND ELK CREEK.....	2-32
RECREATION.....	2-35
SWIMMING POOL.....	2-38
PARKS & PUBLIC WORKS.....	2-41
PARKS DIVISION.....	2-44
MALL DIVISION.....	2-46
MUSEUM DIVISION.....	2-48
FIRE DEPARTMENT.....	2-50
PUBLIC WORKS/STREETS DIVISION.....	2-53
STORM DRAINS DIVISION.....	2-55
 SPECIAL PROJECTS	
CDBG PROGRAM INCOME PROJECTS.....	3-1
 CAPITAL OUTLAY	
CAPITAL OUTLAY- EQUIPMENT.....	4-1
CAPITAL OUTLAY-INFRASTRUCTURE.....	4-2
 ENTERPRISE FUNDS	
SEWER MAINTENANCE AND CONSTRUCTION.....	5-1
WATER MAINTENANCE.....	5-5
 CARRYOVER PROJECTS.....	6-1

2011/2012 BUDGET ANALYSIS AND SUMMARY

The City of Willows enters 2011/12 with a General Fund deficit of \$148K, based on projected revenues of \$3.183MM and appropriated expenditures of \$3.331MM. General Fund reserves will be utilized to make up the difference for the year, with reserves projected to stand at \$879K at the end of 2011/12 based on the assumptions noted. If projections are met and the City runs at a General Fund deficit for 2011/12, it will represent the sixth consecutive year that General Fund activity has operated at a deficit.

A number of operational cuts and personnel concessions make up General Fund operations for 2011/12. Police staffing has been reduced by 1 via layoff, 3 Public Works positions will be reduced via voluntary retirement during the year, with minimal part time backfill to cover these positions. In addition, 8 employees are either entering or continuing a 10% furlough concession, and 13 are entering a 5% furlough concession. In addition, the Willows Employees Association (3%), the Willows Public Safety Association (7.5%) and the Police Chief (15%) are continuing to defer previously contracted wage increases. General Fund allocation for part time assistance in the Recreation Department has been reduced by 50% as well.

Non-personnel operational cuts have also occurred in virtually every aspect of General Fund activity.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), Capital (Section 4) and Carryovers (Section 6). Please note that these funding sources are bound to specific projects or activities and have been applied as such.

Sewer and Water Enterprise activity is presented in Section 5. Staff is currently working toward funding mechanisms for extensive sewer line replacement projects, and City's wastewater discharge permit is currently under the renewal process, with the possibility of additional process changes potentially requiring additional investment in the facility. Such changes are in the process of being reviewed from operational and financial standpoints, with information and recommendations forthcoming throughout the fiscal year.

The Budget is presented in advance of final conclusions on a number of County, State, and Federal funding sources. As these items become finalized, operational and capital activity may be adjusted during the year.

CITY OF WILLOWS
2011-2012 BUDGET YEAR
EXPENDITURES/REVENUES RECONCILIATION

PG 1-1

DEPARTMENT-OPS/MAINT.	TOTAL	GENERAL FUND	OTHER FUNDS	PAGE REFERENCE
CITY COUNCIL	14752	14752		2-1
CITY ATTORNEY	15000	15000		2-3
CITY MANAGER	165068	165068		2-5
FINANCE DEPARTMENT	168423	166423	2000	2-7
PLANNING	27000	27000		2-10
GENERAL OFFICE	144242	144242		2-12
COMMUNITY ACTIVITIES	45948		45948	2-15
CIVIC CENTER MAINT.	27120	27120		2-17
BUILDING	91587	91587		2-19
POLICE DEPARTMENT	1362959	1254035	108924	2-22
ENGINEERING	17000	15000	2000	2-26
LIBRARY	279660	169446	110214	2-28
LIBRARY-BAYLISS	6203		6203	2-32
LIBRARY-ELK CREEK	8328		8328	2-32
RECREATION	112881	86098	26783	2-35
SWIMMING POOL	30136	30136		2-38
PARKS & PUBLIC WORKS-GENERAL	402665	365942	36723	2-41
PARKS DIVISION	33790	30290	3500	2-44
MALL DIVISION	7600	7600		2-46
MUSEUM DIVISION	2150	2150		2-48
FIRE DEPARTMENT	620562	618062	2500	2-50
PUBLIC WORKS/STREETS DIVISION	119912	38546	81366	2-53
STORM DRAINS DIVISION	7712	7712		2-55
 TOTAL O & M EXPEND.	 3710698	 3276209	 434489	
 SPECIAL PROJECTS				
CDBG PROGRAM INCOME ACTIVITIES	160600		160600	3-1
 TOTAL SPECIAL PROJECTS	 160600		 160600	
 CAPITAL				
INFORMATION TECHNOLOGY	2500	2500		4-1
PARKS/PUBLIC WORKS	87000		87000	4-2
FIRE	52603	52603		4-1
 TOTAL CAPITAL	 142103	 55103	 87000	
TOTAL EXPENDITURES	4013401	3331312	682089	
ESTIMATED REVENUES	3865710	3183621	682089	
ESTIMATED DEFICIT	<u>-147691</u>	<u>-147691</u>	<u>0</u>	
 General Fund Reserve @7/1/11		<u>1026615</u>		
 Estimated General Fund Reserve 6/30/12		<u>878924</u>		

Revenues:	Actual 2009/10 Final	2010/11 Projection	2011/12 Projection
PROPERTY TAX	\$ 768,918	\$ 740,000	\$ 745,000
PG&E FRANCHISE	\$ 38,299	\$ 38,000	\$ 38,000
WATER FRANCHISE	\$ 30,873	\$ 31,000	\$ 31,000
CABLE TV FRANCHISE	\$ 26,164	\$ 23,500	\$ 25,000
GARBAGE FRANCHISE	\$ 42,000	\$ 42,000	\$ 42,000
SALES TAX	\$ 1,086,062	\$ 1,045,000	\$ 1,057,000
TRANSFER TAX	\$ 4,669	\$ 5,000	\$ 5,000
OCCUPANCY TAX	\$ 390,992	\$ 425,000	\$ 435,000
BUSINESS LICENSE	\$ 22,396	\$ 22,500	\$ 22,500
BUILDING PERMITS	\$ 29,025	\$ 55,000	\$ 25,000
ENCROACHMENT PERMITS	\$ 7,875	\$ 11,000	\$ 11,000
FINES & FORFEITURES	\$ 19,220	\$ 30,000	\$ 30,000
GENERAL INTEREST	\$ 38,375	\$ 25,000	\$ 25,000
RENTAL OF PROPERTY	\$ 14,856	\$ 15,000	\$ 15,000
MOTOR VEHICLE IN LIEU	\$ 519,477	\$ 500,000	\$ 500,000
PLANNING FEES	\$ 3,925	\$ 5,000	\$ 5,000
PLAN CHECK FEES	\$ 23,769	\$ 17,500	\$ 12,500
FIRE DEPARTMENT FEES	\$ 37,480	\$ 32,500	\$ 32,500
POLICE REPORTS	\$ 318	\$ 2,000	\$ 2,000
SEWER ADMIN FEE	\$ 68,935	\$ 68,935	\$ 68,935
OTHER REV & FUNDS	\$ 3,234	\$ 5,000	\$ 5,000
WEED ABATEMENT	\$ 11,701	\$ 65,000	\$ 10,000
CAL TRANS STREET SWEEP	\$ 3,935	\$ 3,936	\$ 3,936
PARKING, AVA & VEH RELEASE	\$ 1,965	\$ 1,000	\$ 1,000
SWIM POOL RECEIPTS	\$ 24,188	\$ 20,000	\$ 20,000
PARK PERMITS	\$ 1,561	\$ 1,250	\$ 1,250
PUB SAFETY SALES TAX	\$ 13,570	\$ 13,500	\$ 13,500
BOOKING FEES	\$ 1,891	\$ 1,500	\$ 1,500
TOTAL GENERAL REVENUES	\$ 3,235,673	\$ 3,245,121	\$ 3,183,621

City of Willows
Estimated Schedule of General Fund Activity
FY 2010-2011

PG 1-3

Estimated 2010/2011 General Fund Revenue \$ 3,245,121

Estimated General Fund Expenditures

City Council	\$ 15,805
City Attorney	\$ 18,000
City Manager	\$ 157,628
Finance	\$ 166,257
Planning	\$ 35,900
General Office	\$ 144,829
Civic Center	\$ 27,295
Building	\$ 87,880
Police	\$ 1,196,397
Engineering	\$ 15,000
Library	\$ 167,114
Recreation	\$ 87,972
Swimming Pool	\$ 30,547
Public Works-Dept. Wide	\$ 453,964
Parks	\$ 27,913
Mall Maintenance	\$ 7,200
Museum Maintenance	\$ 2,500
Fire	\$ 672,149
Public Works-Streets	\$ 48,194
Storm Drains	\$ 10,653
Capital Outlay	\$ 60,000
Carryover Items	\$ 15,853

Estimated 2010/2011 General Fund Expenditures \$ 3,449,050

Estimated 2010/2011 Deficit \$ (203,929)

General Fund Balance 07/01/10-Unreserved	\$ 1,025,544
General Fund Balance 07/01/10-Reserved	\$ 200,000
General Fund Balance 07/01/10-Capital	\$ 5,000

General Fund Balance \$ 1,230,544

Estimated Fund Balance 6/30/11 \$ 1,026,615

OPERATIONS & MAINTENANCE

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-CITY COUNCIL

PG. 2-1

2011/2012 Budget	\$	14,752
2010/2011 Budget	\$	15,062
Net Change	\$	(310)

	2011/2012	2010/2011	Net Change
General Fund	\$ 14,752	\$ 15,062	\$ (310)

No major changes from 2010/11.

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-2

SOURCE OF FUNDS:
GENERAL 14752

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.010 SALARIES	8370	8100	8100	8100	
301.4008.010 FICA	640	620	620	620	
301.4009.010 WORKERS COMPENSATION	145	172	172	172	
301.4030.010 SPECIAL DEPARTMENTAL	550	600	600	600	
301.4140.010 INSURANCE	942	967	657	657	
301.4150.010 TRAVEL & MEETINGS	1155	600	600	600	
301.4160.010 DUES	4003	4003	4003	4003	
TOTAL	15805	15062	14752	14752	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	600
SPECIAL AWARDS, PLAQUES, & MISC.	
EMPLOYEE RECOGNITION	
4140 INSURANCE	657
FIRE, THEFT, LIABILITY	
4150 TRAVEL, CONFERENCES & MEETINGS	600
LEAGUE ANNUAL CONFERENCE	
LABOR RELATIONS/MISC. MEETINGS	
ECONOMIC DEVELOPMENT CONFERENCE	
4160 DUES & MEMBERSHIPS	4003
NORTHERN DIVISION-LEAGUE OF CA CITIES	

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-CITY ATTORNEY

PG. 2-3

2011/2012 Budget	\$ 15,000
2010/2011 Budget	\$ 18,000
Net Change	<u>\$ (3,000)</u>

	2011/2012	2010/2011	Net Change
General Fund	<u>\$ 15,000</u>	<u>\$ 18,000</u>	<u>\$ (3,000)</u>

Efforts will be made to continue to curtail City Attorney services

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-4

SOURCE OF FUNDS:
GENERAL 15000

ACCT: 20
DEPT: CITY
ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	18000	18000	15000	15000	
TOTAL	18000	18000	15000	15000	0

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

15000

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-CITY MANAGER

PG. 2-5

2011/2012 Budget	\$ 165,068
2010/2011 Budget	<u>\$ 159,924</u>
Net Change	\$ 5,144

	<u>2011/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 165,068	\$ 159,924	\$ 5,144

Increase in PERS actuarial cost and health insurance.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-6

SOURCE OF FUNDS:
GENERAL 165068

ACCT: 30
DEPT: CITY
MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.030 SALARIES	93839	93839	93839	93839	
301.4006.030 PERS	21041	22805	24816	24816	
301.4007.030 HEALTH INSURANCE	26470	25210	29335	29335	
301.4008.030 FICA	7518	7546	7546	7546	
301.4009.030 WORKERS COMPENSATION	1319	1561	1319	1319	
301.4014.030 LIFE INSURANCE	62	63	63	63	
301.4030.030 SPECIAL DEPARTMENTAL	100	500	500	500	
301.4071.030 TELEPHONE	3	300	50	50	
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	0	0	
TOTAL	157628	159924	165068	165068	0

PERSONNEL: CITY MANAGER 1

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE 500
PERSONNEL/INTERVIEW BOARDS,
ADVERTISING

4120 PROFESSIONAL SERVICES 4000
NO. STATE EMPLOYEE RELATIONS CONSORTIUM
GRANT PREPARATION

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-FINANCE

PG. 2-7

2011/2012 Budget	\$ 168,423
2010/2011 Budget	<u>\$ 168,867</u>
Net Change	\$ (444)

	2011/2012	2010/2011	Net Change
General Fund	\$ 166,423	\$ 166,867	\$ (444)
Redevelopment	\$ 2,000	\$ 2,000	\$ -

No major changes from 2010/11

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-8

SOURCE OF FUNDS:

GENERAL 166423
RDA 2000
168423

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.050 SALARIES	103919	103719	103953	103953	
301.4006.050 PERS	23452	25105	27311	27311	
301.4007.050 HEALTH INSURANCE	12039	12264	9144	9144	
301.4008.050 FICA	8495	8495	8514	8514	
301.4009.050 WORKERS COMPENSATION	1528	1808	1527	1527	
301.4014.050 LIFE INSURANCE	124	126	124	124	
301.4110.050 VEH. ALLOWANCE	2500	2600	2600	2600	
301.4115.050 EQUIPMENT MAINTENANCE	200	250	250	250	
301.4130.050 CONTRACTUAL SERVICES	14000	12500	13000	13000	
331.4130.050 CONTRACTUAL SERVICES	2000	2000	2000		2000
TOTAL	168257	168867	168423	166423	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	13000
	COMPUTER SOFTWARE MAINT. CONTRACT	
	ANNUAL FINANCIAL AUDIT	
	BANK FEES	

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-11

SOURCE OF FUNDS:
GENERAL 27000

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED	FY 2010/2011	ADOPTED	FUND	FUND
	FY 2010/2011	FY 2010/2011	FY 2011/2012	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4021.060 POSTAGE	150	400	400	400	
301.4030.060 SPECIAL DEPARTMENTAL	2000	1000	600	600	
301.4060.060 ADVERTISING	250	500	500	500	
301.4120.060 PROFESSIONAL SERVICES	33500	33500	25000	25000	
301.4150.060 TRAVEL & MEETINGS	0	500	500	500	
TOTAL	35900	35900	27000	27000	0

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	600
MISC. SUPPLIES & EQUIP., MAPPING	
PLANNING SOFTWARE	
4060 ADVERTISING - PUBLIC NOTICES	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	25000
Portion not chargeable to developer	
4150 TRAVEL & MEETINGS	500
Planning Commission travel and training	

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-PLANNING

PG. 2-10

2011/2012 Budget	\$ 27,000
2010/2011 Budget	<u>\$ 35,900</u>
Net Change	\$ (8,900)

	<u>2010/2011</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 27,000	\$ 35,900	\$ (8,900)

Contract planning services reduced in 2011/12.

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-GENERAL OFFICE

PG. 2-12

2011/2012 Budget	\$ 144,242
2010/2011 Budget	<u>\$ 157,497</u>
Net Change	\$ (13,255)

	<u>201/2012</u>	<u>2010/2011</u>	<u>Net Change</u>
General Fund	\$ 144,242	\$ 157,497	\$ (13,255)

Changes from 2010/11

Part time Accounts Analyst position reduced by \$10,000.

Reduction in Professional Services (\$4,000) as election costs will not be incurred during this fiscal year.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-13

SOURCE OF FUNDS:
GENERAL 144242

ACCT: 70
DEPT. GEN. OFFICE

ACCT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.070 SALARIES	37479	37379	38098	38098	
301.4001.070 SALARIES-PART TIME	10000	20000	10000	10000	
301.4006.070 PERS	8640	9017	10008	10008	
301.4007.070 HEALTH INSURANCE	20061	18765	21783	21783	
301.4008.070 FICA	2519	4389	3679	3679	
301.4009.070 WORKERS COMPENSATION	685	811	687	687	
301.4013.070 UNEMPLOYMENT	0	600	600	600	
301.4014.070 LIFE INSURANCE	62	63	63	63	
301.4020.070 OFFICE EXPENSE	4500	5000	5000	5000	
301.4021.070 POSTAGE EXPENSE	3000	3000	3000	3000	
301.4022.070 COPIER SUPPLIES	250	500	500	500	
301.4060.070 ADVERTISING	1000	1000	1000	1000	
301.4071.070 TELEPHONE	4500	6000	6000	6000	
301.4110.070 VEH. ALLOWANCE	400	500	300	300	
301.4115.070 EQUIPMENT MAINTENANCE	4800	4800	4800	4800	
301.4120.070 PROFESSIONAL SERVICES	38000	36500	32500	32500	
301.4140.070 INSURANCE	8933	9173	6224	6224	
301.4150.070 TRAVEL AND TRAINING	0	0	0	0	
TOTAL	144829	157497	144242	144242	

PERSONNEL:

ADMINISTRATIVE SECRETARY
ADMINISTRATIVE ANALYST

1
0.25

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	32500
NETWORK MAINTENANCE CONTRACT AND	
T-1 NETWORK INTERNET LINE SERVICE	
4140 INSURANCE - LIABILITY, FIRE AND THEFT	6224

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-COMMUNITY ACTIVITIES

PG. 2-15

2011/2012 Budget	\$ 45,948
2010/2011 Budget	\$ 52,448
Net Change	\$ (6,500)

	2011/12	2010/11	Net Change
Community Discretionary	\$ 15,000	\$ 21,000	\$ (6,000)
Economic Development	\$ 30,948	\$ 31,448	\$ (500)
Total	\$ 45,948	\$ 52,448	\$ (6,500)

Changes from 2010/11:

Community Discretionary-Remodel activities at 145 N. Lassen are winding down.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-16

SOURCE OF FUNDS:
COMMUNITY 15000
ECONOMIC DEV. 30948

ACCT: 75
DEPT. COMMUNITY
ACTIVITIES

ACCT.# DESCRIPTION	ESTIMATED	FY 2010/2011	ADOPTED	FUND	FUND
	FY 2010/2011	BUDGET	FY 2011/2012	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	OTHER
330.4030.075 SPECIAL DEPARTMENT	12000	21000	15000		15000
333.5733.075 LAFCO	7448	7448	7448		7448
333.5734.075 ECONOMIC DEVELOPMENT	2500	10000	10000		10000
333.5735.075 TRI-COUNTY ECON. DEVELOPMENT	4000	4000	3500		3500
333.5760.075 COMMUNITY PROMOTION	8000	10000	10000		10000
TOTAL	33948	52448	45948	0	45948

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND REMODEL OF 145 N. LASSEN	15000
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	3500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE (\$4K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION (\$1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS (\$5K)	10000

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-CIVIC CENTER

PG. 2-17

2011/2012 Budget	\$ 27,120
2010/2011 Budget	\$ 27,141
Net Change	<u>\$ (21)</u>

	2011/2012	2010/2011	Net Change
General Fund	<u>\$ 27,120</u>	<u>\$ 27,141</u>	<u>\$ (21)</u>

No significant changes from the 2010/11 budget.

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-18

SOURCE OF FUNDS:
GENERAL 27120

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
		FY 2010/2011	FY 2010/2011	FY 2011/2012	SUPPORT	SUPPORT
		EXPENDITURES	BUDGET	BUDGET	GENERAL	OTHER
301.4004.080	PART TIME SALARY	7800	7800	7800	7800	
301.4008.080	FICA	597	597	597	597	
301.4009.080	WORKERS COMPENSATION	123	144	123	123	
301.4030.080	SPECIAL DEPARTMENTAL	1000	750	750	750	
301.4040.080	SMALL TOOLS	125	200	200	200	
301.4080.080	P.G. & E.	10000	10000	10000	10000	
301.4081.080	WATER EXPENSE	2050	2050	2050	2050	
301.4100.080	BUILDING MAINTENANCE	5600	5600	5600	5600	
TOTAL		27295	27141	27120	27120	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

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
2011-2012 BUDGET
SUMMARY-BUILDING DEPARTMENT

PG. 2-19

2011/2012 Budget	\$	91,587
2010/2011 Budget	\$	89,613
Net Change	\$	1,974

	2011/2012	2010/2011	Net Change
General Fund	\$ 91,587	\$ 89,613	\$ 1,974

Changes from 10/11:

- 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 \$1.3K due to code update.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-20

SOURCE OF FUNDS:
GENERAL 91587

ACCT: 90
DEPT. BUILDING

ACT.# DESCRIPTION	ESTIMATED FY 2010/2011 EXPENDITURES	FY 2010/2011 BUDGET	ADOPTED FY 2011/2012 BUDGET	FUND SUPPORTS GENERAL	FUND SUPPORT OTHER
301.4001.090 SALARIES	52250	52250	54864	54864	
301.4006.090 PERS	12437	12649	14462	14462	
301.4007.090 HEALTH INSURANCE	4910	4910	5772	5772	
301.4008.090 FICA	3997	3997	4197	4197	
301.4009.090 WORKERS COMPENSATION	640	757	640	640	
301.4013.090 UNEMPLOYMENT	0	150	0	0	
301.4014.090 LIFE INSURANCE	62	62	62	62	
301.4020.090 OFFICE EXPENSE	500	500	500	500	
301.4021.090 POSTAGE EXPENSE	50	50	50	50	
301.4030.090 SPECIAL DEPARTMENTAL	1250	1500	2800	2800	
301.4040.090 SMALL TOOLS	50	100	100	100	
301.4050.090 CLOTHING/UNIFORM	860	860	430	430	
301.4071.090 TELEPHONE	400	500	800	800	
301.4111.090 VEHICLE MAINTENANCE	700	700	400	400	
301.4113.090 VEHICLE MAINTENANCE GAS	750	750	600	600	
301.4120.090 PROFESSIONAL SERVICES	6000	6000	3500	3500	
301.4140.090 INSURANCE	2024	2078	1410	1410	
301.4150.090 TRAINING & TRAVEL	600	1200	500	500	
301.4160.090 DUES & MEMBERSHIPS	400	600	500	500	
TOTAL	87880	89613	91587	91587	0

PERSONNEL:

BUILDING OFFICIAL

1.0

EXPLANATION OF ACCOUNTS

PG 2-21

4030 SPECIAL DEPT. EXPENSE	2800
NEW CODE BOOKS, PORTABLE PLAN AND MAP	
FILES, CONSUMER PUBLICATIONS, PARCEL SOFTWARE.	
4120 PROFESSIONAL SERVICES	3500
CONTRACT PLAN CHECK SERVICES	
4160 DUES & MEMBERSHIPS	500
I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG.	
OFFICIALS, SAC. VALLEY, MISC.	

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-POLICE

PG. 2-22

2011/2012 Budget	\$ 1,362,959
2010/2011 Budget	<u>\$ 1,483,158</u>
Net Change	\$ (120,199)

	2011/2012	2010/2011	Net Change
General Fund	\$ 1,254,035	\$ 1,253,204	\$ 831
SLESF	\$ -	\$ 100,000	\$ (100,000)
Willows Unified Sch. Dist.	\$ -	\$ 25,080	\$ (25,080)
CHRP	\$ 85,213	\$ 84,292	\$ 921
OJP Vest Program	\$ 2,934	\$ 2,934	\$ -
CA-Avoid the 5	\$ 16,148	\$ 16,148	\$ -
Asset Forfeiture	\$ 4,629	\$ 1,500	\$ 3,129
Total	\$ 1,362,959	\$ 1,483,158	\$ (120,199)

Changes from 10/11:

SLESF and Willows Unified funding (\$125K) has been eliminated in 2011/12. Reduction in force by one police officer and 5% furlough reduction.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-23

SOURCE OF FUNDS:

GENERAL	1,254,035
SLESF	-
WUSD-SRO	-
CHRP	85,213
AVOID THE 5	16,148
ASSET FORFEITURE	4,629
OJP VEST PROGRAM	2,934
	1,362,959

ACC. 100
DEPT. POLICE

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.100 SALARIES	479,304	479,304	473,374	473,374	-
376.4001.100 SLESF SALARIES	63,775	63,775	-	-	-
377.4001.100 SRO-SALARY-WUSD	11,733	11,733	-	-	-
378.4001.100 CHRP GRANT SALARIES	41,882	41,882	41,882	-	41,882
301.4002.100 OVERTIME	33,830	33,830	37,000	37,000	-
376.4002.100 OVERTIME-SLESF	2,000	2,000	-	-	-
387.4002.100 OVERTIME-AVOID THE 5	18,380	18,380	15,000	-	15,000
301.4004.100 PART-TIME/RESERVES	1,000	4,000	4,000	4,000	-
301.4005.100 HOLIDAY PAY	28,635	28,635	25,833	25,833	-
301.4006.100 PERS	178,506	178,506	200,003	200,003	-
376.4006.100 PERS- SLESF	19,119	19,119	-	-	-
377.4006.100 PERS- SRO-WUSD	4,411	4,411	-	-	-
378.4006.100 PERS- CHRP	16,149	16,149	18,130	-	18,130
301.4007.100 HEALTH INSURANCE	154,000	151,392	171,885	171,885	-
376.4007.100 HEALTH INSURANCE-SLESF	1,327	1,327	-	-	-
377.4007.100 HEALTH INSURANCE-WUSD	6,000	6,000	-	-	-
378.4007.100 HEALTH INSURANCE-CHRP	18,950	18,950	17,955	-	17,955
301.4008.100 FICA	41,000	41,752	41,326	41,326	-
376.4008.100 FICA-SLESF	5,032	5,032	-	-	-
377.4008.100 FICA-SRO-WUSD	898	898	-	-	-
378.4008.100 FICA-CHRP	3,204	3,204	3,204	-	3,204
387.4008.100 FICA-AVOID THE 5	1,406	1,406	1,148	-	1,148
301.4009.100 WORKERS COMPENSATION	1,312	1,312	5,683	5,683	-
376.4009.100 WORKERS COMP-SLESF	5,056	5,056	-	-	-
377.4009.100 WORKERS COMP-WUSD	1,115	1,115	-	-	-
378.4009.100 WORKERS COMP-CHRP	4,107	4,107	3,979	-	3,979
301.4013.100 UNEMPLOYMENT	6,454	20,000	23,400	23,400	-
301.4014.100 LIFE INSURANCE	567	567	693	693	-
376.4014.100 LIFE INSURANCE-SLESF	126	126	-	-	-
377.4014.100 LIFE INSURANCE-WUSD	63	-	-	-	-
378.4014.100 LIFE INSURANCE-CHRP	-	63	63	-	63
301.4020.100 OFFICE EXPENSE	2,500	3,800	3,700	3,700	-
301.4021.100 POSTAGE	600	700	500	500	-
301.4030.100 SPECIAL DEPARTMENTAL	5,800	5,800	5,500	5,500	-
334.4030.100 SPECIAL DEPARTMENTAL	-	1,500	4,629	-	4,629
376.4030.100 SLESF SPECIAL DEPARTMENT	2,705	2,705	-	-	-
301.4050.100 UNIFORM EXPENSE	13,500	11,534	11,534	11,534	-
376.4050.100 UNIFORM EXPENSE-SLESF	860	860	-	-	-
377.4050.100 UNIFORM EXPENSE-WUSD	860	860	-	-	-
395.4050.100 UNIFORM EXPENSE-OJP VEST GRANT	-	2,934	2,934	-	2,934
301.4071.100 TELEPHONE	6,500	6,570	6,500	6,500	-
301.4115.100 EQUIP. MAINT.	5,500	4,943	5,000	5,000	-
301.4120.100 PROFESSIONAL SERVICES	3,000	4,050	4,000	4,000	-
301.4130.100 CONTRACTUAL SERVICES	9,200	9,200	9,000	9,000	-
301.4131.100 CONTRACTUAL SERVICES - ANIMAL CTRL.	52,500	52,500	52,500	52,500	-
301.4132.100 CONTRACTUAL SERVICES - VEHICLES	65,000	65,000	55,000	55,000	-
301.4133.100 CONTRACTUAL SERVICES - DISPATCH	88,375	91,741	88,500	88,500	-
301.4140.100 INSURANCE	18,064	18,203	11,654	11,654	-
301.4150.100 TRAINING AND TRAVEL	500	2,500	500	500	-
301.4160.100 DUES AND MEMBERSHIPS	750	750	450	450	-
301.4835.100 BOOKING FEES	-	6,000	16,500	16,500	-
TOTAL	1,425,555	1,456,181	1,362,959	1,254,035	108,924

PERSONNEL:

CHIEF	1	PATROL OFFICERS (6 general authorized, 2 not funded)	4
SERGEANTS	2	PATROL OFFICER (Grant)	1
INVESTIGATOR	1	ADM. SECRETARY	1
		TRANSCRIPTION ASSISTANT	0.1

EXPLANATION OF ACCOUNTS

4005 HOLIDAY PAY (CTO)

HOLIDAY PAY IN-LIEU FOR ALL PATROL OFFICERS	25,833
---	--------

4030 SPECIAL DEPT. EXPENSE (GENERAL)

PHOTO SUPPLIES/PROCESS	5,500
REPORT FORMS/CITATIONS	
EVIDENCE SUPPLIES	
SPECIAL INVESTIGATIONS	
PUBLICATIONS	
CHEMICAL TESTS	

4050 CLOTHING EXPENSE

UNIFORM PAY 860.00 PER YEAR ALL OFFICERS	11,534
FOUL WEATHER GEAR	
BALLISTIC VESTS (GO MATCH TO VEST PROGRAM)	

4115 EQUIPMENT MAINTENANCE

PATROL VET. DECALS, PUSH BUMPER, MISC.	5,000
TASER AND RADIO BATTERY REPLACEMENT	

4130 CONTRACTUAL SERVICES

RADIO EQUIPMENT	9,000
FAX MAINTENANCE	
COPIER MAINTENANCE	
SOFTWARE MAINTENANCE	
HARDWARE MAINTENANCE	

4131 CONTRACTUAL SERVICES

ANIMAL CONTROL	52,500
FERAL CAT CONTROL	

4132 CONTRACTUAL SERVICES - VEHICLES	55,000
4133 CONTRACTUAL SERVICES - COUNTY DISPATCH FEES	88,500
4150 TRAVEL AND TRAINING	500
NON-POST REIMBURSED TRAINING	
4835 BOOKING FEES	16,500

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-ENGINEERING

PG. 2-26

2011/2012 Budget	\$ 17,000
2010/2011 Budget	<u>\$ 17,000</u>
Net Change	\$ -

	2011/12	2010/11	Net Change
General Fund	\$ 15,000	\$ 15,000	\$ -
Gas Tax	\$ 2,000	\$ 2,000	\$ -
Total	\$ 17,000	\$ 17,000	\$ -

Changes from 10/11:

No changes from 2010/11

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-27

SOURCE OF FUNDS:

GENERAL 15000
Gas Tax 2107.5 2000

ACC. 110

DEPT. ENGINEERING

17000

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 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 ENGINEERING SERVICES-General Engineering 15000

Gas Tax Qualified Engineering Services 2000

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-LIBRARY

PG. 2-28

2011/2012 Budget	\$ 279,660
2010/2011 Budget	\$ 292,580
Net Change	<u>\$ (12,920)</u>

	2011/2012	2010/2011	Net Change
General Fund	\$ 169,446	\$ 182,366	\$ (12,920)
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	<u>\$ 279,660</u>	<u>\$ 292,580</u>	<u>\$ (12,920)</u>

Changes from 10/11:

- Expenditure savings from the transition from full-time Library Director to contracted services.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-29

SOURCE OF FUNDS:

GENERAL 169446
COUNTY LIBRARY 50454
LIT. PASS THROUGH 52000
LOST/DAMAGE TRST 2233
PUB. LIB. FUND 4777
SUMMER LIBRARY 750

279660

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.120 SALARIES	16641	16436	7715	7715	
338.4001.120 SALARIES	27877	27877	27877		27877
301.4004.120 PART TIME SALARIES	37280	37280	39276	39276	
338.4004.120 PART TIME SALARIES	7861	7861	7861		7861
301.4006.120 PERS	8000	6311	7549	7549	
338.4006.120 PERS	1793	1793	1793		1793
301.4007.120 HEALTH INSURANCE	13662	13704	11841	11841	
338.4007.120 HEALTH INSURANCE	4915	4915	4915		4915
301.4008.120 FICA	4499	4499	3048	3048	
338.4008.120 FICA	2561	2561	2561		2561
301.4009.120 WORKERS COMPENSATION	2105	2581	2581	2581	
301.4013.120 UNEMPLOYMENT	1000	450	450	450	
301.4014.120 LIFE INSURANCE	62	126	62	62	
301.4020.120 OFFICE EXPENSE	3750	3400	3400	3400	
301.4021.120 POSTAGE	250	600	600	600	
301.4030.120 SPECIAL DEPARTMENT	500	16353	2500	2500	
354.4030.120 SPECIAL DEPARTMENT-SUMMER	750	750	750		750
359.4030.120 SPECIAL DEPARTMENT-LITERACY	50718	52000	52000		52000
301.4071.120 TELEPHONE	2500	3100	3100	3100	
301.4080.120 P.G. & E.	9500	9000	9000	9000	
301.4110.120 VEHICLE ALLOWANCE	400	400	0	0	
301.4115.120 EQUIPMENT MAINTENANCE	500	1400	1400	1400	
301.4130.120 CONTRACTUAL SERVICES	52605	52605	66000	66000	
301.4140.120 INSURANCE	9685	9946	6749	6749	
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	276046	292580	279660	169446	110214

PERSONNEL:

LIBRARIAN

LIBRARY TECHNICIAN

PART-TIME LIBRARY CLERKS

Contract

1

4940

(1 Additional Authorized-Not Funded)
annual personnel hours

4004 SALARIES PART TIME (General and County Library Funding)
PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)

47137

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

4130 CONTRACTUAL SERVICES

66000

CONTRACT LIBRARY DIRECTOR SERVICES
TECHNICAL SUPPORT FOR AUTOMATION
HARDWARE AND SOFTWARE ,
CATALOGING AND CIRCULATION
SOFTWARE UPDATES

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

PG. 2-32

2011/2012 Budget	BAYLISS \$ 6,203	ELK CREEK \$ 8,328
2010/2011 Budget	<u>\$ 6,203</u>	<u>\$ 8,328</u>
Net Change	\$ -	\$ -

Bayliss	2011/2012	2010/2011	Net Change
County Library Funding	<u>\$ 6,203</u>	<u>\$ 6,203</u>	<u>\$ -</u>
Total	\$ 6,203	\$ 6,203	\$ -

Elk Creek	2011/2012	2010/2011	Net Change
County Library Funding	<u>\$ 8,328</u>	<u>\$ 8,328</u>	<u>\$ -</u>
Total	\$ 8,328	\$ 8,328	\$ -

Changes from 10/11

No changes noted from 2010-11 budget. Budget based on assumption that County Library Funding will be equal to 2010-11.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-33

SOURCE OF FUNDS:

ACC. 121
DEPT. BAYLISS LIBRARY

COUNTY LIBRARY 6203

ACCT.# DESCRIPTION	ESTIMATED	2010/2011	ADOPTED	FUND	FUND
	2010/2011	BUDGET	2011/2012	SUPPORT	SUPPORT
	EXPENDITURES		BUDGET	GENERAL	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
2011-2012 BUDGET

PG 2-34

SOURCE OF FUNDS:

ACC. 122
DEPT. ELK CREEK LIBRARY

COUNTY LIBRARY 8328

ACCT.# DESCRIPTION	ESTIMATED		ADOPTED	FUND	FUND
	2010/2011	2010/2011	2011/2012	SUPPORT	SUPPORT
	EXPENDITURES	BUDGET	BUDGET	GENERAL	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
2011-2012 BUDGET
SUMMARY-RECREATION

PG. 2-35

2011/2012 Budget	\$ 112,881
2010/2011 Budget	<u>\$ 114,360</u>
Net Change	\$ (1,479)

	2011/2012	2010/2011	Net Change
General Fund	\$ 86,098	\$ 86,419	\$ (321)
Rec. Reimbursable	\$ 19,485	\$ 14,376	\$ 5,109
Rec. Cultural	\$ 3,691	\$ 6,961	\$ (3,270)
Jump Start	\$ 3,607	\$ 6,604	\$ (2,997)
Total	<u>\$ 112,881</u>	<u>\$ 114,360</u>	<u>\$ (1,479)</u>

Changes from 10/11:

- Recreation Cultural funding is a non-renewable source that is approaching depletion. Much of the activity will be assumed by Recreation Reimbursable funding.

General Fund allocation for part time recreation assistance cut by \$4K.
Rec. Reimbursable assumes 1/2 of the cut.

CITY OF WILLOWS
2011-2012 BUDGET

PG. 2-36

SOURCE OF FUNDS:

GENERAL	86098
JUMP START	3607
REC REIMB	19485
REC CULT	3691

ACC. 130
DEPT. RECREATION

TOTAL 112881

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.130 SALARY	50850	48809	50650	50650	
239.4004.130 TEMPORARY SALARIES-JUMP START	4560	4560	1500		1500
301.4004.130 TEMPORARY SALARIES	7000	7000	3500	3500	
322.4004.130 TEMPORARY SALARIES - REC. REIMB.	7500	7500	11250		11250
323.4004.130 TEMPORARY SALARIES - REC. CULTURAL	2500	2500	2500		2500
301.4006.130 PERS	11545	11808	13342	13342	
301.4007.130 HEALTH INSURANCE	7522	7327	8470	8470	
239.4008.130 FICA-JUMP START	349	349	115		115
301.4008.130 FICA	4562	4269	4142	4142	
322.4008.130 FICA - REC. REIMB.	576	576	861		861
323.4008.130 FICA - REC. CULTURAL	191	191	191		191
239.4009.130 WORKERS COMPENSATION-JUMP START	460	460	149		149
301.4009.130 WORKERS COMPENSATION	971	1132	624	624	
322.4009.130 WORKERS COMPENSATION-REC. REIMB.	0	0	174		174
301.4013.130 UNEMPLOYMENT	0	500	500	500	
301.4014.130 LIFE INSURANCE	62	62	62	62	
239.4021.130 POSTAGE-JUMP START	50	50	0		0
301.4021.130 POSTAGE	50	50	50	50	
322.4021.130 POSTAGE - REC. REIMB.	50	200	200		200
239.4030.130 SPEC. DEPARTMENTAL -JUMP START	1185	1185	1843		1843
322.4030.130 SPEC. DEPARTMENTAL - REC. REIMB.	7000	6100	6500		6500
323.4030.130 SPEC. DEPARTMENTAL - REC. CULTURAL	200	1000	1000		1000
301.4071.130 TELEPHONE	750	750	750	750	
301.4110.130 VEHICLE ALLOWANCE	2400	2400	2400	2400	
322.4120.130 PROFESSIONAL SERVICES	200	500	500		500
301.4140.130 INSURANCE	1770	1817	1233	1233	
301.4150.130 TRAINING & TRAVEL	315	200	200	200	
301.4160.130 DUES & MEMBERSHIPS	175	175	175	175	
TOTAL	112793	111470	112881	86098	26783

PERSONNEL: RECREATION DIRECTOR
PART TIME CLERICAL ASSISTANCE

1
0.5

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

4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	11250
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.	6500
4030	SPECIAL DEPARTMENTAL - REC. CULTURAL START UP FUNDS FOR PROGRAMS REPLACEMENT SOCCER BALLS	1000

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-SWIMMING POOL

PG. 2-38

2011/2012 Budget	\$ 30,136
2010/2011 Budget	<u>\$ 31,280</u>
Net Change	\$ (1,144)

	2011/12	2010/11	Net Change
General Fund	<u>\$ 30,136</u>	<u>\$ 31,280</u>	<u>\$ (1,144)</u>

No significant changes from 2010/11.

CITY OF WILLOWS
2011-2012 BUDGET

Pg 2-39

SOURCE OF FUNDS:
GENERAL 30136

ACC. 135
DEPT. SWIM POOL

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4004.135 TEMPORARY SALARIES	15210	15210	15210	15210	
301.4008.135 FICA	651	1164	1164	1164	
301.4009.135 WORKERS COMPENSATIO	138	215	215	215	
301.4013.135 UNEMPLOYMENT	0	50	50	50	
301.4020.135 OFFICE EXPENSE	100	100	100	100	
301.4030.135 SPECIAL DEPARTMENTAL	2250	3000	3000	3000	
301.4060.135 ADVERTISING	150	150	150	150	
301.4071.135 TELEPHONE	200	325	200	200	
301.4080.135 P.G.& E.	4500	3500	3500	3500	
301.4081.135 WATER EXPENSE	4400	4400	3000	3000	
301.4100.135 BUILDING MAINTENANCE	400	400	400	400	
301.4115.135 EQUIPMENT MAINT.	850	850	1000	1000	
301.4120.135 PROFESSIONAL SERVICES	300	300	600	600	
301.4140.135 INSURANCE	698	716	487	487	
301.4150.135 TRAVEL AND TRAINING	600	600	760	760	
301.5132.135 FIRST AID	100	300	300	300	
TOTAL	30547	31280	30136	30136	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	
4060	ADVERTISEMENT	150
	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	3000
	POOL BUILDING ETC.	
4100	BUILDING MAINT.	400
	POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS, RAILING	
	PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-PARKS AND PUBLIC WORKS
GENERAL EXPENDITURES

PG. 2-41

2011/2012 Budget	\$ 402,665
2010/2011 Budget	\$ 514,964
Net Change	\$ (112,299)

	2011/2012	2010/2011	Net Change
General Fund	\$ 365,942	\$ 465,455	\$ (99,513)
Gas Tax	\$ 34,074	\$ 34,470	\$ (396)
TANF	\$ -	\$ 12,390	\$ (12,390)
Redevelopment	\$ 2,649	\$ 2,649	
TOTAL	\$ 402,665	\$ 514,964	\$ (112,299)

Changes from 10/11:

TANF part time hiring program ended in the 2010/11 fiscal year.

3 PPW employees are slated to retire on or about 10/1/11. Resulting General Fund savings is approximately \$136K. \$26K in personnel cost has been added back to provide part time backfill for lost positions.

Increased PERS and health cost of remaining PPW employees is approximately \$16K.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-42

SOURCE OF FUNDS:

GENERAL	365942
GAS TAX	34074
REDEVELOPMENT	2649
TOTAL	402665

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

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	PROPOSED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.138 SALARIES	246100	245203	160747	160747	
316.4001.138 SALARIES	24541	24541	24541		24541
301.4002.138 OVERTIME	3500	5200	5200	5200	
301.4004.138 PART TIME SALARIES	4105	4105	27965	27965	
331.4004.138 PART TIME SALARIES	2253	2253	2253		2253
365.4004.138 PART TIME SALARIES	5366	5366	0	0	
301.4006.138 PERS	61643	63901	47247	47247	
316.4006.138 PERS	1301	1301	1301		1301
301.4007.138 HEALTH INSURANCE	61037	60472	49555	49555	
316.4007.138 HEALTH INSURANCE	5069	5069	5069		5069
301.4008.138 FICA	20101	19507	15186	15186	
316.4008.138 FICA	1526	1526	1526		1526
331.4008.138 FICA	172	172	172		172
365.4008.138 FICA	410	410	0		0
301.4009.138 WORKERS COMPENSATION	2887	3485	3253	3253	
316.4009.138 WORKERS COMPENSATION	1637	1637	1637		1637
331.4009.138 WORKERS COMPENSATION	224	224	224		224
365.4009.138 WORKERS COMPENSATION	534	534	0		0
301.4013.138 UNEMPLOYMENT	0	2000	2000	2000	
365.4013.138 UNEMPLOYMENT	3000	6080	0	0	
301.4014.138 LIFE INSURANCE	371	378	189	189	
301.4020.138 OFFICE EXPENSE	500	800	800	800	
301.4040.138 SMALL TOOLS	1000	1000	1000	1000	
301.4050.138 CLOTHING	3000	4000	3000	3000	
301.4051.138 PERSONAL SAFETY EQUIPMENT	1500	1500	1500	1500	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	
301.4111.138 VEHICLE MAINTENANCE	12500	15000	12000	12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2000	2500	2500	2500	
301.4113.138 FUEL	23000	21000	18000	18000	
301.4115.138 EQUIPMENT MAINTENANCE	2500	3000	3000	3000	
301.4120.138 PROFESSIONAL SERVICES	1000	2000	2000	2000	
301.4134.138 TREE MAINTENANCE	1700	3500	3500	3500	
301.4150.138 TRAVEL & TRAINING	1000	2000	2000	2000	
301.4160.138 DUES AND MEMBERSHIPS	600	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	50	100	100	100	
TOTAL	499727	514964	402665	365942	36723

PERSONNEL:

PUBLIC WORKS DIRECTOR	1	
MECHANIC	1	
MAINTENANCE WORKER I	3	(Retirements Effective 10/01/11)
MAINTENANCE WORKER II	1	
SEASONAL PARKS/PUBLIC WORKS	0.75	

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
2011-2012 BUDGET
SUMMARY-PARKS

PG. 2-44

2011/2012 Budget	\$ 33,790
2010/2011 Budget	<u>\$ 36,663</u>
Net Change	\$ (2,873)

	2011/2012	2010/2011	Net Change
General Fund	\$ 30,290	\$ 33,163	\$ (2,873)
CA Recycling Fund	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
TOTAL	\$ 33,790	\$ 36,663	\$ (2,873)

Changes from 2010/11:

Reductions have been made to Special Department (\$1K). Liability insurance costs are also temporarily reduced (\$1.7K).

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-45

ACCT: 140
DEPT: PARK MAINT.

SOURCE OF FUNDS:
GENERAL 30290
CA Recycle Grant 3500
TOTAL 33790

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	6500	10000	9000	9000	
366.4030.140 SPECIAL DEPARTMENTAL	3500	3500	3500		3500
301.4071.140 TELEPHONE	330	330	300	300	
301.4080.140 P.G.& E.	8000	8000	8000	8000	
301.4081.140 WATER	6000	6000	6000	6000	
301.4100.140 BUILDING MAINTENANCE	500	1200	1200	1200	
301.4120.140 PROFESSIONAL SERVICES	500	1000	1000	1000	
301.4130.140 CONTRACT SERVICES	500	900	900	900	
301.4140.140 INSURANCE	5583	5733	3890	3890	
TOTAL	31413	36663	33790	30290	3500

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPARTMENT EXPENSE 9000
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

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-MALL MAINTENANCE

PG. 2-46

2011/2012 Budget \$ 7,600

2010/2011 Budget \$ 7,600

Net Change \$ -

	<u>2011/12</u>	<u>2010/11</u>	<u>Net Change</u>
General Fund	\$ 7,600	\$ 7,600	\$ -

Changes from 10/11: No major changes to mall maintenance activity.

CITY OF WILLOWS
2010-2011 BUDGET

PG 2-47

SOURCE OF FUNDS:
GENERAL 7600

ACCT: 145
DEPT: MALL MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.145 SPECIAL DEPARTMENTAL	800	1200	1200	1200	
301.4080.145 P.G.& E.	3000	3000	3000	3000	
301.4081.145 WATER	3400	3400	3400	3400	
TOTAL	7200	7600	7600	7600	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
2011-2012 BUDGET
SUMMARY-MUSEUM MAINTENANCE

PG. 2-48

2011/2012 Budget	\$	2,150
2010/2011 Budget	\$	2,500
Net Change	\$	(350)

	2011/2012	2010/2011	Net Change
General Fund	\$ 2,150	\$ 2,500	\$ (350)

No major changes from 2010/11

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-49

SOURCE OF FUNDS:
GENERAL 2150

ACCT: 146
DEPT: MUSEUM MAINT.

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4081.146 WATER	650	650	650	650	
301.4100.146 BUILDING MAINTENANCE	1850	1850	1500	1500	
TOTAL	2500	2500	2150	2150	0

EXPLANATION OF ACCOUNTS

4100 BUILDING MAINTENANCE
MINOR REPAIRS

1500

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-FIRE

PG. 2-50

2011/2012 Budget	\$ 618,062
2010/2011 Budget	\$ 678,408
Net Change	\$ (60,346)

	2011/2012	2010/2011	Net Change
General Fund	\$ 618,062	\$ 675,908	\$ (57,846)
Fire Activity	\$ 2,500	\$ 2,500	\$ -
Total	\$ 620,562	\$ 678,408	\$ (57,846)

Changes from 10/11:

Weed abatement appropriation reduced by \$68K due to anticipated reduction\ in activity. Line fire staff accepted a 5% furlough for 2011/12.

PERS actuarial cost and health insurance is approximately \$16K.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-51

SOURCE OF FUNDS:

GENERAL 618062
FIRE SPEC. 2500
TOTAL 620562

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4001.150 SALARIES	252,060	252,060	245,535	245,535	
301.4002.150 OVERTIME	24,000	20,039	20,039	20,039	
301.4004.150 TEMP WAGES	1,500	5,000	5,000	5,000	
301.4005.150 HOLIDAY PAY	5,964	5,904	6,024	6,024	
301.4006.150 PERS	100,409	100,409	106,014	106,014	
301.4007.150 HEALTH INSURANCE	71,206	71,206	80,429	80,429	
301.4008.150 FICA	23,587	23,103	22,590	22,590	
301.4009.150 WORKERS COMPENSATION	3,464	4,042	4,042	4,042	
301.4010.150 CALL BACK	17,000	19,000	19,000	19,000	
301.4013.150 UNEMPLOYMENT	600	1,000	1,000	1,000	
301.4014.150 LIFE INSURANCE	309	315	315	315	
301.4020.150 OFFICE EXPENSE	1,500	1,700	1,700	1,700	
301.4021.150 POSTAGE	200	200	200	200	
301.4030.150 SPECIAL DEPARTMENTAL	3,500	2,400	3,000	3,000	
357.4030.150 SPECIAL DEPARTMENTAL	1,000	2,500	2,500	-	2,500
301.4040.150 SMALL TOOLS	4,100	4,100	4,100	4,100	
301.4050.150 UNIFORM EXPENSE	3,440	3,440	3,440	3,440	
301.4071.150 TELEPHONE	3,700	4,000	4,000	4,000	
301.4080.150 PG&E	12,700	12,700	12,700	12,700	
301.4081.150 WATER	950	950	950	950	
301.4100.150 BUILDING MAINT.	8,000	12,500	12,500	12,500	
301.4111.150 VEHICLE MAINT.	10,000	10,000	10,000	10,000	
301.4113.150 VEHICLE-FUEL	6,000	4,500	8,125	8,125	
301.4115.150 EQUIP. MAINT.	7,000	7,000	7,000	7,000	
301.4120.150 PROFESSIONAL SERVICES	100	100	100	100	
301.4130.150 CONTRACTUAL SERVICES	82,384	83,000	15,000	15,000	
301.4140.150 INSURANCE	17,509	17,840	13,759	13,759	
301.4150.150 TRAVEL & TRAINING	4,500	3,500	5,000	5,000	
301.4160.150 DUES & MEMBERSHIPS	2,200	900	1,500	1,500	
301.5306.150 VOLUNTEER PERS	3,267	5,000	5,000	5,000	
TOTAL	672,149	678,408	620,562	618,062	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	3,000
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	4,100
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE	15,000
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	5,000

CITY OF WILLOWS
2011-2012 BUDGET
SUMMARY-STREETS

PG. 2-53

2011/2012 Budget	\$	119,912
2010/2011 Budget	\$	137,120
Net Change	\$	(17,208)

	2011/2012	2010/2011	Net Change
General Fund	\$ 38,546	\$ 48,142	\$ (9,596)
Gas Tax	\$ 73,036	\$ 73,036	\$ -
TDA	\$ -	\$ 1,322	\$ (1,322)
Lighting and Landscape Dist.	\$ 8,330	\$ 14,620	\$ (6,290)
Total	\$ 119,912	\$ 137,120	\$ (17,208)

Changes from 2010/11:

General Fund- Special Department expense has been reduced by \$5K and insurance by \$4K.

TDA funding is no longer available. The amount budgeted in 2010/11 exhausted the funds.

L&L District- The final installment of \$6.3K for District formation and infrastructure was paid in 2010/11.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-54

SOURCE OF FUNDS:

GENERAL 38546
GT 2105 30000
GT 2106 23929
GT 2107 19107
LT District 8330

119912

DEPT. 160
DEPT. PUBLIC WORKS/
STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	12,000	12,000	7,000	7,000	
313.4030.161 SPECIAL DEPARTMENTAL- L&L DISTRICT	10,000	12,711	6,421		6,421
301.4071.160 TELEPHONE	1,000	950	950	950	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	6,000	6,000	6,000	6,000	
301.4081.160 WATER EXPENSE	1,200	1,200	1,500	1,500	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,000	1,000	1,000		1,000
301.4082.160 STREET LIGHTING	3,200	3,200	3,200	3,200	
313.4082.161 STREET LIGHTING-L&L DISTRICT	909	909	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	4,000	4,000	4,000	4,000	
301.4140.160 INSURANCE	13,794	14,292	10,396	10,396	
314.5431.160 GAS TAX-STREET MAINTENANCE	30,000	30,000	30,000		30,000
319.5431.160 GAS TAX-STREET MAINTENANCE	1,322	1,322	-		-
301.5439.160 ALLEY MAINTENANCE	5,500	5,000	4,000	4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	1,250	1,250	1,250		1,250
TOTAL	134461	137120	119912	38546	81366

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
2011-2012 BUDGET
SUMMARY-STORM DRAIN

PG. 2-55

2011/2012 Budget	\$	7,712
2010/2011 Budget	\$	10,692
Net Change	\$	(2,980)

	2011/2012	2010/2011	Net Change
General Fund	\$ 9,212	\$ 10,692	\$ (1,480)

Changes from 10/11:

Speical Department expenditures have been reduced by \$1.5K. Professional services have been reduced by \$1K.

CITY OF WILLOWS
2011-2012 BUDGET

PG 2-56

SOURCE OF FUNDS:
GENERAL 7,712

ACC. 170
DEPT. STORM DRAINS

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.4030.170 SPECIAL DEPARTMENTAL	5,000	5,000	3,500	3,500	
301.4080.170 PG&E	700	700	700	700	
301.4115.170 EQUIPMENT MAINTENANCE	1,000	1,000	1,000	1,000	
301.4120.170 PROFESSIONAL SERVICES	2,500	2,500	1,500	1,500	
301.4140.170 INSURANCE	1,453	1,492	1,012	1,012	
TOTAL	10,653	10,692	7,712	7,712	0

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

3500

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

1500

SPECIAL PROJECTS

CITY OF WILLOWS
2011-2012 BUDGET

PG. 3-1

SOURCE OF FUNDS:

330 COMMUNITY DISCRETIONARY	9100
346 CDBG PROG. INCOME	3500
347 HOME PROG. INCOME	78000
VAR. CDBG Grants	70000
	<u>160600</u>

ACC: 216

DEPT: CDBG PI
ACTIVITIES

ACCT.# DESCRIPTION	ADOPTED 2011/12 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
347.5800.216 PI PROJECTS	78000		78000
346.4120.216 PROFESSIONAL SERVICES	2500		2500
330.4120.216 PROFESSIONAL SERVICES	9100		9100
VAR.4120.216 PROFESSIONAL SERVICES	70000		70000
346.4150.216 TRAVEL & MEETINGS	1000		1000
TOTAL	160600	0	160600

EXPLANATION OF ACCOUNTS

5800 PI PROJECTS	78000
Funds available to revolve into housing rehabilitation projects/loans.	
4120 PROFESSIONAL SERVICES (Fund 346)	2500
Housing loan portfolio administration, services pertaining to CDBG activity.	
4120 PROFESSIONAL SERVICES (Fund 330)	9100
City match for CDBG planning and technical assistance grants	
4120 PROFESSIONAL SERVICES (VAR)	70000
CDBG Planning and Technical Assistance Grants for Senior Housing and Tower Theater Building assessments.	
4150 TRAVEL AND MEETINGS	1000
Housing and Community Development seminars.	

CAPITAL OUTLAY

PG 4-1

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

55103

		ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
301.7234.400	Computer Equipment	2500	2500	
301.7241.400	Fire Ladder-Lease/Purchase Payment	52603	52603	
Total Furniture, Fixtures and Equipment		55103	55103	0

CITY OF WILLOWS
2011-2012 BUDGET

PG 4-2

SOURCE OF FUNDS:

RSTP	46000
TDA-LTF	41000
TOTAL	87000

ACC: 400
CAPITAL OUTLAY
INFRASTRUCTURE

		ADOPTED 2011/2012 BUDGET	FUND SUPPORT GENERAL	FUND SUPPORT OTHER
VAR. 400	Road Resurface and Reconstruction (TDALTF and RSTP Funds)	87000		87000
	Total Infrastructure	87000	0	87000

ENTERPRISE ACTIVITY

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	1579000	1629000		1765787		1442213
Sewer Construction	302000	14250			36000	280250
Total	1881000	1643250	0	1765787	36000	1722463

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures		Enterprise Funding	
Sewer Ops & Maintenance	1122034	Sewer Service-Residential	1145000
Capital Expenditures	249000	Commercial	306000
Loan Repayments	394753	NE Willows CSD	148000
Total Expenditure	<u>1765787</u>		
Transfer to Loan Reserve	36000	Total Service Fees	1599000
		Interest	<u>30000</u>
		Total Sewer Service Revenue	<u>1629000</u>
		Sewer Connection	6250
		Interest	<u>8000</u>
		Total Sewer Connection Revenue	<u>14250</u>

CITY OF WILLOWS
2011-2012 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-2

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
318.4001.180 SALARIES	169695	168408	168408	168408
318.4002.180 OVERTIME	16193	17000	17000	17000
318.4006.180 PERS	39043	40679	44288	44288
318.4007.180 HEALTH INSURANCE	67641	62812	68766	68766
318.4008.180 FICA	14285	14184	14184	14184
318.4009.180 WORKERS COMPENSATION	1860	2935	2953	2953
318.4013.180 UNEMPLOYMENT	0	400	400	400
318.4014.180 LIFE INSURANCE	247	252	252	252
TOTAL SALARIES AND BENEFITS	308964	306670	316251	316251

PERSONNEL:

SUPERVISOR	1
MAINTENANCE	3

CITY OF WILLOWS
2011-2012 BUDGET
SEWER MAINTENANCE BUDGET

PG 5-3

ACCT.# DESCRIPTION	ESTIMATED 2010/2011 EXPENDITURES	2010/2011 BUDGET	ADOPTED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
318.4020.180 OFFICE EXPENSE	250	600	600	600
318.4030.180 SPECIAL DEPARTMENTAL	4,000	6,000	6,000	6,000
318.4040.180 SMALL TOOLS	600	600	600	600
318.4050.180 UNIFORM EXPENSE	1,500	2,000	2,000	2,000
318.4071.180 TELEPHONE	500	700	500	500
318.4080.180 PG&E	47,700	47,700	122,200	122,200
318.4100.180 BUILDING MAINT.	350	500	700	700
318.4111.180 VEHICLE MAINT.	9,000	9,000	9,000	9,000
318.4112.180 VEHICLE-TIRES	1,800	1,800	2,000	2,000
318.4113.180 VEHICLE-FUEL	13,500	11,000	14,000	14,000
318.4115.180 EQUIP. MAINT.	5,000	18,000	21,000	21,000
318.4120.180 PROFESSIONAL SERVICES	37,000	37,000	37,000	37,000
318.4130.180 CONTRACTUAL SERVICES	570,000	570,000	495,000	495,000
318.4140.180 INSURANCE	18,466	18,088	14,698	14,698
318.4150.180 TRAVEL & MEETINGS	250	800	800	800
318.4160.180 DUES AND MEMBERSHIPS	1,208	800	1,200	1,200
318.4170.180 TRAINING	100	700	300	300
318.5132.180 FIRST AID AND SAFETY	250	250	250	250
318.5631.180 DISCHARGE PERMIT	5,840	9,000	9,000	9,000
318.5632.180 GENERAL ADMINISTRATION	68,935	68,935	68,935	68,935
TOTAL	786,249	803,473	805,783	805,783

EXPLANATION OF ACCOUNTS

4030 SPECIAL DEPT. EXPENSE	6,000
CHEMICALS, PIPE, AGGREGATES, MANHOLES, LIDS, LINERS, FITTINGS, VIDEO TAPE, MINOR CONCRETE, MINOR EQUIPMENT	
4100 BUILDING MAINTENANCE	700
WWTP, STRUCTURES, FENCES, IRRIGATION, YARD, LIFT STATION STRUCTURES	
4120 PROFESSIONAL SERVICES	37,000
LAB ANALYSIS, PUMP REWIRE, CLEANING/CLEARING, INSPECTION, MINOR CONSTRUCTION, ENGINEERING SERVICES	
4130 CONTRACTUAL SERVICES	495,000
SOUTHWEST WATER CONTRACT OPERATION OF PLANT FACILITY	

CITY OF WILLOWS
2011-2012 BUDGET
SEWER MAINTENANCE BUDGET
CAPITAL OUTLAY

PG 5-4

DESCRIPTION		ADOPTED 2011/2012 BUDGET	FUND SUPPORT ENTERPRISE
CONSTRUCTION			
318.7210.400	Sewer Line Replacement	232,500	232,500
318.7307.400	Sewer Equipment Storage Unit-\$1,500 Scada Units-Lift Stations-\$15,000	16,500	16,500
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		679,753	679,753

CITY OF WILLOWS
2011-2012 BUDGET
SEWER MAINTENANCE BUDGET
CARRYOVER ITEMS

PG. 5-5

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE 2010-11 FISCAL YEAR
THAT HAVE NOT BEEN COMPLETED. THE FUNDING COMMITMENT IS
CARRIED FORWARD TO THE 2011-2012 FISCAL YEAR.

		2010/2011 BUDGET	ESTIMATED EXPENDITURES	REMAINING FUNDING
	DESCRIPTION	APPROPRIATION	THROUGH 6/30/11	
318.7210.400	Sewer Line Replacement	496,000 (Includes 09/10 carryover)	351,827	144,173

CITY OF WILLOWS
2011-2012 BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

PG 5-6

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
15000	7000	13409	8591

note: If the water fund cash balance is negative @ fye 6/30/12, the difference will be supplemented by a general fund transfer.

Enterprise Expenditures		Enterprise Funding	
Special Department Expense	3800	Commercial Water Service	7000
PG & E	3050		
Maintenance	4500		
Professional Svc. (Carried Over)	1000		
Insurance	59		
State Fees	1000		
Total	13409		

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.

CARRYOVER ACTIVITY

CITY OF WILLOWS
2011-2012 BUDGET
CARRYOVER PROJECTS

PG 6-1

NOTE:

THE FOLLOWING PROJECTS ARE FROM THE
2010-2011 FISCAL YEAR THAT HAVE NOT BEEN COMPLETED.
THE FUNDING COMMITMENT IS CARRIED FORWARD TO THE
2011-2012 FISCAL YEAR.

ACTIVITY	DEPARTMENT	AMOUNT APPROPRIATED	AMOUNT EXPENDED	REMAINING GENERAL FUND SUPPORT	REMAINING OTHER FUND SUPPORT
Roof Repair	Civic Center via Library	15853	0	15853	
Proposition 1B-Street Maintenance and Reconstructon	PPW	332485	7939		324546
RSTP-Gas Tax-Street Maintenance and Reconstructon	PPW	46000	25223		20777
TCR-Street Maintenance and Reconstruction	PPW	41000	0		41000
TOTAL		435338	33162	15853	386323