CITY OF WILLOWS

2019/20

ADOPTED
BUDGET

WITH

2020/21 PROJECTIONS

2019/2020 BUDGET ANALYSIS AND SUMMARY

The 2019/2020 adopted budget contains a General Fund deficit of $187K, based on projected revenues of $4.099MM and appropriated expenditures of $4.286MM. The General Fund Reserve is projected to end 2019-20 at $1.216MM with the impact of a $107K deficit. 2020-21 projections are included as well for Council consideration and review.

The 2019-20 Budget is presented under a maintenance of effort concept, except for the items noted in the "Expenditures" segment below.

Items of note in reviewing General Fund expenditures-

EXPENDITURES

PERS Unfunded Liability- This will continue to be an ongoing issue, as the unfunded liability payment for 2019/20 is $84K higher than 2018/19 and another estimated $67K for 2020/21 vs. 2019/20

Cafeteria Plan Costs- An estimated 5% increase in health insurance cost, effective 1/1/20, is factored into health insurance expenditures.

Wage Costs-As a reminder, Council entered into agreements effective 7/1/17 with the two labor groups, with 7/1/19 increases for the WPSA (2%) and the WEA (3%). In addition, the scale for Management and Confidential Employees include a number of step increases that go into effect throughout the year.

General Plan Update- The City has entered into an agreement for a General Plan Update. The cost is spread out over 3 + years at $50K per year. The Fire Chief has relinquished his annual General Fund capital/equipment allotment ($50K-$60K per year) for this period and will utilized Fire-Development Impact fees to purchase capital items that fit within the Impact Fee Plan.

Fire Dispatch Services- Self dispatch at the Fire Station has been ineffective for years. The Fire Chief has been able to negotiate dispatch services with Cal Fire for Willows City Fire, Willows Rural Fire, and several, surrounding RFD's. The City' share in 2019-20 is approximately $41K and is included as an addition to the Fire Department budget.

Workers Compensation Insurance- The method of budgeting for Workers' Compensation and Liability Insurance expenditures is changing effective with the 2019-20 fiscal year. The City will curtail the use of equity dividends to reduce the budgeted expenditures. Rather, the City will treat equity dividends as General Fund miscellaneous revenue going forward. This will smooth out the budgeted expenditures for these insurance costs from year to year. To create a transition to this method in 2019-20, equity dividends were used only to the level to create budgeted expenditures for WC and Liability for 2019-20 that are the same as 2018-19. As the amount of remaining equity dividend is known at the time of budget formulation, $40K of dividend revenue is noted as miscellaneous revenue for 2019-20 projections.

Capital Expenditures-Two additional items were approved by Council during the budget proposal process. Exterior renovation of the City Hall Building ($40K) and Enterprise Software-Finance, Accounting, Human Resources ($40K) were added to General Fund Expenditures.

REVENUE

Property Tax- The City will continue to assume that the overall increase in property tax will be 2% per year as allowed by the County Assessor. To remain conservative in revenue estimation, property tax associated with proposed building projects in 2019-20 is not included in the revenue estimate.

Sales Tax-The City benefitted from additional sales tax activity due to construction activity (personnel staying in the area) for the Cal Plant Project and Camp Fire support personnel. This growth is considered temporary and 2019-20 projections to not include this ongoing growth.

Transient Occupancy Tax- The effect of the planning and building at the Cal Plant facility has been a very solid source of TOT growth for 2018-19. Also, again, Camp Fire Support personnel played a role in TOT growth during 2018-19. TOT is expected to start moving back to historical levels in 2019-20 and has been projected as such.

Building Permits-The City anticipates building permit revenue associated with a large project in early 2019-20. Contract Building Inspection expenditures have also been increased to correspond with this project. If it does not come to fruition, both the revenue and expenditure side of this transaction will be adjusted at mid-year.

Various non-discretionary funding is noted as part of Operation and Maintenance (Section 2), Special Projects (Section 3), and Capital (Section 4). 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- Sewer and Water Enterprise activities are presented on a maintenance-of-effort basis. Many of the personnel related costs pertaining to General Fund activity also have an impact on Sewer expenditures as well. The City is currently undergoing the Proposition 218 process for a 5-year rate increase plan, and those proposed increases are included in the revenue side of the budget (and projection) for 2019-20 and 2020-21.

The Water Enterprise Fund remains in transition as the City moves to transferring the operation of the well to California Water Service Company.

Respectfully submitted,

Tim Sailsbery
Administrative Services Director

CITY OF WILLOWS
2019-2020 ADOPTED BUDGET
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CITY OF WILLOWS
2019-2020 and 2020-2021 BUDGET YEARS
BUDGET RECAP

DEPARTMENT-OPS/MAINT.	2019/20 PROPOSED TOTAL	2019/20 ADOPTED GENERAL FUND	2019/20 PROPOSED OTHER FUNDS	Page	2020/21 PROJECTED TOTAL	2020/21 PROJECTED GENERAL FUND	2020/21 PROJECTED OTHER FUNDS
CITY COUNCIL	23282	25982		2-1	25630	26150	
CITY ATTORNEY	45000	45000		2-3	45000	45000	
CITY MANAGER	47591	47591		2-5	51121	51121	
FINANCE DEPARTMENT	269490	269490		2-7	283413	283413	
PLANNING	106005	106005		2-10	106011	106011	
GENERAL OFFICE	163428	163428		2-12	166686	166686	
COMMUNITY ACTIVITIES	95000		95000	2-15	62000		62000
CIVIC CENTER MAINT.	37500	37500		2-17	39155	39155	
BUILDING	193348	192348	1000	2-19	169534	168534	1000
POLICE SERVICES	1678820	1548820	130000	2-22	1741799	1611799	130000
ENGINEERING	12000	10000	2000	2-25	12000	10000	2000
LIBRARY	324247	209093	115154	2-27	330107	214953	115154
LIBRARY-BAYLISS	10000		10000	2-30	10000		10000
LIBRARY-ELK CREEK	11317		11317	2-30	11317		11317
RECREATION	130143	99220	30923	2-33	133270	102347	30923
SWIMMING POOL	38627	38627		2-36	39824	39824	
PARKS & PUBLIC WORKS-GENERAL	389329	358000	31329	2-39	407007	375678	31329
PARKS DIVISION	45873	45873		2-42	46367	46367	
MALL DIVISION	9000	9000		2-44	9000	9000	
MUSEUM DIVISION	2500	2500		2-46	2500	2500	
FIRE DEPARTMENT	897390	897390		2-48	903225	903225	
PUBLIC WORKS/STREETS DIVISION	144784	52821	91963	2-51	146075	54112	91963
STORM DRAINS DIVISION	7824	7824		2-53	7953	7953	
TOTAL O & M EXPEND.	4682498	4166512	518686		4748994	4263828	485686
CAPITAL							
INFORMATION TECHNOLOGY	50000	50000			10000	10000	
PUBLIC WORKS	70000	70000			30000	30000	
FIRE	50000		50000		50000		50000
INFRASTRUCTURE	236780		236780		236780		236780
TOTAL CAPITAL	406780	120000	286780		326780	40000	286780
TOTAL EXPENDITURES	5089278	4286512	805466		5078774	4303828	775466
ESTIMATED REVENUES	4904436	4098970	805466		4780776	4005310	775466
ESTIMATED DEFICIT		-187542	0			-298518	0
Projected General Fund Reserve @7/1/19		1324516				1136974	
Estimated General Fund Reserve 6/30/20		1136974				838456	

City of Willows - General Fund Revenue
2019/20 and 2020/21 Projections

Revenues:	Original 2018-19 Projection	2018-19 Mid Year Revision	2018-19 May Revision	2019-20 Projection	2020-21 Projection	NOTES
PROPERTY TAX	$ 780,300	$ 780,300	$ 780,300	$ 792,000	$ 807,840	1
PG&E FRANCHISE	$ 53,000	$ 53,000	$ 49,724	$ 50,000	$ 50,000	
WATER FRANCHISE	$ 42,000	$ 45,833	$ 45,834	$ 46,000	$ 46,000	
CABLE TV FRANCHISE	$ 32,500	$ 32,500	$ 32,500	$ 32,500	$ 32,500	
GARBAGE FRANCHISE	$ 62,000	$ 62,000	$ 62,000	$ 62,000	$ 62,000	
SALES TAX	$ 1,325,000	$ 1,360,000	$ 1,360,000	$ 1,380,000	$ 1,400,000	
TRANSFER TAX	$ 10,000	$ 10,000	$ 13,000	$ 19,000	$ 19,000	
OCCUPANCY TAX	$ 640,000	$ 740,000	$ 861,879	$ 725,000	$ 700,000	2
BUSINESS LICENSE	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	
BUILDING PERMITS	$ 35,000	$ 35,000	$ 42,500	$ 95,500	$ 35,000	3
ENCROACHMENT PERMITS	$ 6,000	$ 6,000	$ 10,000	$ 6,000	$ 6,000	
FINES & FORFEITURES	$ -	$ 5,000	$ 4,000	$ 2,500	$ 2,500	
GENERAL INTEREST	$ 15,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000	
RENTAL OF PROPERTY	$ 20,000	$ 24,000	$ 22,946	$ 27,000	$ 27,000	
MOTOR VEHICLE IN LIEU	$ 560,000	$ 574,000	$ 574,000	$ 575,000	$ 575,000	
PLANNING FEES	$ 9,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	
PLAN CHECK FEES	$ 25,000	$ 13,000	$ 17,000	$ 20,000	$ 20,000	
FIRE DEPARTMENT FEES	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	
SEWER ADMIN FEE	$ 77,234	$ 77,234	$ 77,234	$ 77,234	$ 77,234	
OTHER REV & FUNDS	$ 25,000	$ 12,500	$ 5,000	$ 50,000	$ 6,000	4
WEED ABATEMENT	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	
CAL TRANS STREET SWEEP	$ 3,936	$ 3,936	$ 3,936	$ 3,936	$ 3,936	
DIF ADMINISTRATION	$ 1,500	$ 1,500	$ 100	$ 1,500	$ 1,500	
PARKING, AVA & VEH RELEASE	$ 500	$ 500	$ -	$ 500	$ 500	
SWIM POOL RECEIPTS	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	
PARK PERMITS	$ 1,300	$ 1,300	$ 2,400	$ 1,300	$ 1,300	
PUB SAFETY SALES TAX	$ 14,500	$ 14,500	$ 14,500	$ 14,500	$ 14,500	
BOOKING FEES	$ 500	$ 500	$ 500	$ 500	$ 500	
TOTAL GENERAL REVENUES	$ 3,828,270	$ 3,969,603	$ 4,096,353	$ 4,098,970	$ 4,005,310	

NOTES

1 Projected property tax growth based upon 2% per year allowed value change by the Glenn County Assessor.

2 Area construction activity and Camp Fire support lodging led to abnormally high numbers for 2018-19. Activity is expected to reduce in 2019-20 and forward.

3 Very large building project anticipated for early 2019-20, leading to increased building permit fees.

4 Method of recognizing workers comp. and/or liability equity dividends is changing. $40K of equity dividend recognized as revenue rather than reducing insurance cost.

City of Willows
Estimated Schedule of General Fund Activity
FY 2018-19

Estimated 2018/2019 General Fund Revenue			$	4,096,353
Estimated General Fund Expenditures				
City Council	$	20,453		
City Attorney	$	50,000		
City Manager	$	42,898		
Finance	$	256,287		
Planning	$	64,788		
General Office	$	169,417		
Civic Center	$	38,020		
Building	$	146,330		
Police	$	1,463,458		
Engineering	$	3,700		
Library	$	177,809		
Recreation	$	92,773		
Swimming Pool	$	35,426		
Public Works-Dept. Wide	$	327,313		
Parks	$	41,552		
Mall Maintenance	$	5,931		
Museum Maintenance	$	1,700		
Fire	$	791,703		
Public Works-Streets	$	50,091		
Storm Drains	$	5,751		
Capital Outlay	$	92,500		
Estimated 2018/19 General Fund Expenditures			$	3,877,900
Estimated 2018/2019 Surplus			$	218,453
General Fund Balance 07/01/18-Unreserved	$	901,063		
General Fund Balance 07/01/18-Reserved	$	200,000		
General Fund Balance 07/01/18-Capital	$	5,000		
General Fund Balance			$	1,106,063
Estimated Fund Balance 6/30/18			$	1,324,516

OPERATIONS & MAINTENANCE

SECTION 2

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

	2018-19	2019-20	2020-21
General Fund	$ 23,282	$ 25,982	$ 26,150
Total	$ 23,282	$ 25,982	$ 26,150

Items of Note:

The per Councilmember stipend moved from $150 per month to $250 per month in December, 2018. For 2019-20 and forward, the impact of the increased sitpend is for the full year.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 25,982	$ 26,150

ACCT: 10
DEPT: CITY COUNCIL

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4004.010 SALARIES	11050	13000	15000	15000	15000		15000	
301.4008.010 FICA	845	995	1148	1148	1148		1148	
301.4009.010 WORKERS COMPENSATION	448	432	416	500	416		500	
301.4030.010 SPECIAL DEPARTMENTAL	1250	1000	1250	1250	1250		1250	
301.4140.010 INSURANCE	1589	1455	1668	1752	1668		1752	
301.4150.010 TRAVEL & MEETINGS	871	2000	2000	2000	2000		2000	
301.4160.010 DUES	4400	4400	4500	4500	4500		4500	
TOTAL	20453	23282	25982	26150	25982	0	26150	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4004 SALARIES	15000	15000
4030 SPECIAL DEPT. EXPENSE Plaques, awards, Council specific supplies	1250	1250
4140 INSURANCE FIRE, THEFT, LIABILITY	1668	1752
4150 TRAVEL, CONFERENCES & MEETINGS Council Related Travel and Meetings	2000	2000
4160 DUES & MEMBERSHIPS NORTHERN DIVISION-LEAGUE OF CA CITIES	4500	4500

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

	2018-19	2019-20	2020-21
General Fund	$ 35,000	$ 45,000	$ 45,000
Total	$ 35,000	$ 45,000	$ 45,000

Items of Note:

While recent history has City Attorney utilization at about $30K per year, events from year to year may necessitate increased usage and cost. Recent history notes that the amount should be increased to $35K.

The City Council implemented legal support for Code Enforcement mid year in 2018-19, and it is anticipated that it will continue. The original $5K allocation appears to be insufficient and has been projected to $10K per year.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

		2019/20		2020/21
GENERAL	$	45,000	$	45,000

ACCT: 20
DEPT: CITY ATTORNEY

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4120.020 PROFESSIONAL SERVICES	35000	30000	35000	35000	35000		35000	
301.4122.020 PROFESSIONAL SERVICES-CODE ENFORCEMENT	15000	5000	10000	10000	10000		10000	
TOTAL	50000	35000	45000	45000	45000		45000	

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4120 PROFESSIONAL SERVICES-City Attorney	35000	35000
4122 PROFESSIONAL SERVICES-Code Enforcement Legal Support	10000	10000

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

	2018-19	2019-20	2020-21
General Fund	$ 43,677	$ 47,591	$ 51,121
Total	$ 43,677	$ 47,591	$ 51,121

Items of Note:

The primary reason for the ongoing increase in the CM budget is the continued increase in the unfunded liability payment.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 47,591	$ 51,121

ACCT: 30
DEPT: CITY MANAGER

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4006.030 PERS	30941	32125	36695	40225	36695		40225	
301.4007.030 HEALTH INSURANCE	2502	3252	1596	1596	1596		1596	
301.4030.030 SPECIAL DEPARTMENTAL	1500	1500	1500	1500	1500		1500	
301.4120.030 PROFESSIONAL SERVICES	4705	4800	4800	4800	4800		4800	
301.4150.030 TRAVEL AND MEETINGS	3250	2000	3000	3000	3000		3000	
TOTAL	42898	43677	47591	51121	47591	0	51121	0

PERSONNEL: CITY MANAGER 0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4006 PERS PERS ALLOCATION OF UNFUNDED LIABILITY	36695	40225
4007 HEALTH INSURANCE CITY PORTION OF RETIREE HEALTHCARE	1596	1596
4120 PROFESSIONAL SERVICES NO. STATE EMPLOYEE RELATIONS CONSORTIUM GRANT PREPARATION	4800	4800

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

	2018-19	2019-20	2020-21
General Fund	$ 253,994	$ 269,490	$ 283,413
Total	$ 253,994	$ 269,490	$ 283,413

Items of Note:

Department's share of PERS unfunded liability increases year over year.

Positions in the Finance Department are subject to the Management and Unrepresented salary scale, and positions are still moving through steps.

Costs of actuarial services factored into contract services.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 269,490	$ 283,413

ACCT: 50
DEPT. FINANCE

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.050 SALARIES	140847	140847	144600	150478	144600		150478	
301.4006.050 PERS	48978	49813	56860	62683	56860		62683	
301.4007.050 HEALTH INSURANCE	19978	20621	21064	21496	21064		21496	
301.4008.050 FICA	10902	10902	11189	11639	11189		11639	
301.4009.050 WORKERS COMPENSATION	7354	7035	6801	7141	6801		7141	
301.4014.050 LIFE INSURANCE	124	126	126	126	126		126	
301.4110.050 VEH. ALLOWANCE	2861	2600	2600	2600	2600		2600	
301.4115.050 EQUIPMENT MAINTENANCE	128	250	250	250	250		250	
301.4130.050 CONTRACTUAL SERVICES	25115	21800	26000	27000	26000		27000	
TOTAL	256287	253994	269490	283413	269490	0	283413	0

PERSONNEL:

ADMINISTRATIVE SERVICES DIRECTOR	1
ADMINISTRATIVE ANALYST	1

EXPLANATION OF ASSESSMENT

		FY 2019/2020	FY 2020/2021
4130	CONTRACTUAL SERVICES	26000	27000
	COMPUTER SOFTWARE MAINT. CONTRACT		
	ANNUAL FINANCIAL AUDIT		
	PERS ACTUARIAL COSTS		
	OTHER ACTUARIAL COSTS		

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

	2018-19	2019-20	2020-21
General Fund	$ 64,205	$ 106,005	$ 106,011
Total	$ 64,205	$ 106,005	$ 106,011

Items of Note:

General Plan Update project commences in 2019-20 with a $50,000 per year installment for 3 + years.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$106,005	$ 106,011

ACCT: 60
DEPT. PLANNING

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4004.060 PART TIME WAGES	2950	3000	3000	3000	3000		3000	
301.4008.060 FICA	226	230	230	230	230		230	
301.4009.060 WORKERS COMP.	125	125	125	131	125		131	
301.4021.060 POSTAGE	250	350	350	350	350		350	
301.4030.060 SPECIAL DEPARTMENTAL	4279	4000	4300	4300	4300		4300	
301.4060.060 ADVERTISING	2708	500	1000	1000	1000		1000	
301.4120.060 PROFESSIONAL SERVICES	54000	54000	45000	45000	45000		45000	
301.4130.060 CONTRACT SERVICES	0	0	50000	50000	50000		50000	
301.4150.060 TRAVEL & MEETINGS	250	2000	2000	2000	2000		2000	
TOTAL	64788	64205	106005	106011	106005	0	106011	0

PERSONNEL: Planning Commissioner Stipend

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPT. EXPENSE MISC. SUPPLIES & EQUIP., MAPPING	4300	4300
4060 ADVERTISING - PUBLIC NOTICES	500	500
4120 PROFESSIONAL SERVICES- CONTRACT PLANNING SERVICES	45000	45000
4120 CONTRACT SERVICES-ANNUAL INSTALLMENT FOR GENERAL PLAN UPDATE	50000	50000
4150 TRAVEL & MEETINGS Planning Commission travel and training	2000	2000

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

	2018-19	2019-20	2020-21
General Fund	$ 153,499	$ 159,809	$ 160,409
Total	$ 153,499	$ 159,809	$ 160,409

Items of Note:

Department's share of increasing PERS unfunded liability is included.

2020-21 will be an election year. $4K allocated to election costs.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 163,428	$ 166,686

ACCT: 70
DEPT. GEN. OFFICE

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.070	SALARIES	49367	49252	48140	49512	48140		49512	
301.4006.070	PERS	15887	19268	18666	20527	18666		20527	
301.4007.070	HEALTH INSURANCE	5772	5772	5772	5772	5772		5772	
301.4008.070	FICA	3777	3768	3683	3788	3683		3788	
301.4009.070	WORKERS COMPENSATION	2687	2581	2485	2609	2485		2609	
301.4013.070	UNEMPLOYMENT	12000	12000	6000	0	6000		0	
301.4014.070	LIFE INSURANCE	67	63	63	63	63		63	
301.4020.070	OFFICE EXPENSE	10300	8000	8000	8000	8000		8000	
301.4021.070	POSTAGE EXPENSE	1500	1500	1500	1500	1500		1500	
301.4060.070	ADVERTISING	1000	1500	1500	1500	1500		1500	
301.4071.070	TELEPHONE	5250	5000	5500	5500	5500		5500	
301.4110.070	VEH. ALLOWANCE	150	200	200	200	200		200	
301.4115.070	EQUIPMENT MAINTENANCE	4500	6000	6000	6000	6000		6000	
301.4120.070	PROFESSIONAL SERVICES	42000	44000	40000	45000	40000		45000	
301.4140.070	INSURANCE	15161	12905	15919	16715	15919		16715	
	TOTAL	169417	171809	163428	166686	163428		166686	

PERSONNEL:

ADMINISTRATIVE ANALYST-CITY CLERK	1

EXPLANATION OF ACCOUNTS

		FY 2019/2020	FY 2020/2021
4020	OFFICE SUPPLIES LETTERHEAD, FORMS, COMPUTER SUPPLIES MISC. OFFICE SUPPLIES, RECORD BOOKS	8000	8000
4021	POSTAGE GENERAL OFFICE POSTAGE	1500	1500
4060	ADVERTISING LEGAL NOTICE PUBLICATIONS-NON PLANNING ITEMS	1500	1500
4071	TELEPHONE TELEPHONE IN GENERAL OFFICE AREA	5500	5500
4110	VEHICLE ALLOW. MILEAGE REIMB. PERSONAL VEHICLE	200	200
4115	EQUIPMENT MAINTENANCE ELECTRONIC OFFICE EQUIPMENT	6000	6000
4120	PROFESSIONAL SERVICES NETWORK MAINTENANCE CONTRACT AND T-1 NETWORK INTERNET LINE SERVICE PARCEL SOFTWARE Election Costs in 20-21	40000	45000
4140	INSURANCE - LIABILITY, FIRE AND THEFT	15919	16715

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

	2018-19	2019-20	2020-21
Community Discretionary	$ 62,750	$ 50,000	$ 57,500
USDA-Feasibility	$ 49,953	$ 40,000	$ -
Economic Discretionary	$ 13,750	$ 5,000	$ 5,000
Total	$ 126,453	$ 95,000	$ 62,500

Items of Note:

Sustainable Groundwater Contribution moves from $16,500 per year to $3,500 per year.

USDA Feasibility Grants-Cold storage wrapped up in 2018-19 and Biomass started. Biomass will continue into 2019-20.

3Core's annual membership fee was inadvertently paid twice in 2018-19 The budget for this contribution ($7,500) is $-0- for 2019-20.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
COMMUNITY	$ 90,000	$ 57,500
ECONOMIC DEV.	$ 5,000	$ 5,000

ACCT: 75
DEPT. COMMUNITY ACTIVITIES

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
330.4030.075	SPECIAL DEPARTMENT	39500	39500	15000	15000		15000		15000
333.4030.075	SPECIAL DEPARTMENT	0	0	0	0		0		0
324.4120.075	USDA BIOMASS GRANT	10000	10000	40000	0		40000		0
328.4120.075	USDA COLD STORAGE GRANT	39953	39953	0	0		0		0
330.5733.075	LAFCO	10000	10000	10000	10000		10000		10000
330.5734.075	ECONOMIC DEVELOPMENT	277	15000	15000	15000		15000		15000
333.5734.075	ECONOMIC DEVELOPMENT	5155	10000	5000	5000		5000		5000
330.5735.075	THREE CORE ECON. DEVELOPMENT	15000	7500	0	7500		0		7500
330.5760.075	COMMUNITY PROMOTION	7500	10000	10000	10000		10000		10000
	TOTAL	127385	141953	95000	62500	0	95000	0	62500

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT- RENTAL UNIT UPKEEP OF 139 AND 145 N. LASSEN SUSTAINABLE GROUND WATER JPA MEMBERSHIP	15000	15000
5733 LOCAL AGENCY FORMATION COMMITTEE CONTRIBUTION	10000	10000
5734 ECONOMIC DEVELOPMENT EXPENSES/MATCHES ED RELATED GRANT WRITING AND MATCHING FUNDS	20000	20000
5735 THREE CORE ECONOMIC DEVELOPMENT ALLOCATION 2019-20 allocation inadvertently paid in 2018-19	0	7500
5760 COMMUNITY PROMOTION CHAMBER OF COMMERCE ($5K) VOLUNTEER FIRE DEPARTMENT CONTRIBUTION ($1K) VARIOUS COMMUNITY ACTIVITIES/PROJECTS ($4K)	10000	10000

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

	2018-19	2019-20	2020-21
General Fund	$ 35,755	$ 37,500	$ 39,155
Total	$ 35,755	$ 37,500	$ 39,155

Items of Note:

No major adjustments to this department.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 6,700	$ 6,700

ACCT: 80
DEPT. CIVIC CENTER

ACCT. #	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4004.080	PART TIME SALARY	8500	8500	10060	11640	10060		11640	
301.4008.080	FICA	620	650	846	906	846		906	
301.4009.080	WORKERS COMPENSATION	318	305	294	309	294		309	
301.4030.080	SPECIAL DEPARTMENTAL	200	800	800	800	800		800	
301.4080.080	P.G. & E.	15000	15000	15000	15000	15000		15000	
301.4081.080	WATER EXPENSE	2700	3000	3000	3000	3000		3000	
301.4100.080	BUILDING MAINTENANCE	10682	7500	7500	7500	7500		7500	
	TOTAL	38020	35755	37500	39155	37500	0	39155	0

PERSONNEL: PART TIME CUSTODIAN 15 HOURS PER WEEK

	FY 2019/2020	FY 2020/2021
4100 BUILDING MAINTENANCE CLEAN CARPETS, LIGHT REPLACEMENT, HVAC AND GENERAL MINOR REPAIR	7500	7500

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

	2018-19	2019-20	2020-21
General	$ 161,019	$ 193,348	$ 168,534
Certified Access	$ 1,000	$ 1,000	$ 1,000
Total	$ 162,019	$ 194,348	$ 169,534

Items of Note:

Department's share of increasing PERS unfunded liability is included.

A large building project will commence during 2019-20, necessitating a larger amount of contract inspection. This is also reflected in building permit revenue.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

		2019/20	2020/21
GENERAL		$ 193,348	$ 168,534
CERTIFIED	ACCESS	$ 1,000	$ 1,000
		$ 194,348	$ 169,534

ACCT: 90
DEPT. BUILDING

ACT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.090	SALARIES	55549	54600	55968	57336	55968		57336	
301.4006.090	PERS	24400	25940	29723	32559	29723		32559	
301.4007.090	HEALTH INSURANCE	21769	22001	22577	23141	22577		23141	
301.4008.090	FICA	4249	4573	4678	4782	4678		4782	
301.4009.090	WORKERS COMPENSATION	2928	2811	2706	2841	2706		2841	
301.4014.090	LIFE INSURANCE	63	63	63	63	63		63	
301.4020.090	OFFICE EXPENSE	560	400	400	400	400		400	
301.4021.090	POSTAGE EXPENSE	0	50	50	50	50		50	
301.4030.090	SPECIAL DEPARTMENTAL	200	1000	1000	1000	1000		1000	
307.4030.090	SPEC. DEPT.-CERTIFIED ACCESS	0	1000	1000	1000		1000		1000
301.4120.090	PROFESSIONAL SERVICES	33000	46000	72000	42000	72000		42000	
301.4140.090	INSURANCE	3412	2981	3583	3762	3583		3762	
301.4150.090	TRAINING & TRAVEL	100	500	500	500	500		500	
301.4160.090	DUES & MEMBERSHIPS	100	100	100	100	100		100	
	TOTAL	146330	162019	194348	169534	193348	1000	168534	1000

PERSONNEL:

Community Development Technician 1.0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4120 PROFESSIONAL SERVICES CONTRACT BUILDING INSPECTION AND PLAN CHECK SERVICES (large project requiring contract inspection in 2019-20)	72000	42000
4160 DUES & MEMBERSHIPS I.C.B.O., I.A.P.M.O., CALBO, CA. BLDG. OFFICIALS, SAC. VALLEY, MISC.	100	100

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

	2018-19	2019-20	2020-21
General Fund	$ 1,459,583	$ 1,548,820	$ 1,611,799
SLESF	$ 148,746	$ 130,000	$ 130,000
Total	$ 1,608,328	$ 1,678,820	$ 1,741,799

Items of Note

Sheriff's contract will adjust 2.5% per year

Department's share of increasing PERS unfunded liability is included. This pertains to the employment period with WPD and not part of the Sheriff's contract.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACC. 100
DEPT. POLICE

SOURCE OF FUNDS:	2019/20	2020/21
GENERAL	1,548,820	1,611,799
SLESF	130,000	130,000
	1,678,820	1,741,799

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4006.100	PERS	227,170	223,183	268,881	296,612	268,881		296,612	
301.4007.100	HEALTH INSURANCE	1,596	1,596						
301.4013.100	UNEMPLOYMENT	7,888	8,000						
301.4130.100	CONTRACTUAL SERVICES	1,226,804	1,226,804	1,279,939	1,315,187	1,279,939		1,315,187	
376.4130.100	CONTRACTUAL SERVICES	148,746	148,746	130,000	130,000		130,000		130,000
	TOTAL	1,612,204	1,608,329	1,678,820	1,741,799	1,548,820	130,000	1,611,799	130,000

PERSONNEL: Law Enforcement Provided by Contract Service

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

	2018-19	2019-20	2020-21
General	$ 10,000	$ 10,000	$ 10,000
Gas Tax 2107.5	$ 2,000	$ 2,000	$ 2,000
Total	$ 12,000	$ 12,000	$ 12,000

Items of Note:

No significant changes.

CITY OF WILLOWS
ADOPTED BUDGET
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	10000	10000
Gas Tax 2107.5	2000	2000
	12000	12000

ACC. 110
DEPT. ENGINEERING

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4120.110 PROFESSIONAL SERVICES	3700	10000	10000	10000	10000		10000	
317.4120.110 PROFESSIONAL SERVICES	0	2000	2000	2000		2000		2000
TOTAL	3700	12000	12000	12000	10000	2000	10000	2000

EXPLANATION OF ACCOUNTS

4120 PROFESSIONAL SERVICES

		FY 2019/2020	FY 2020/2021
General Fund	ENGINEERING SERVICES-General Engineering	10000	10000
Gas Tax	Qualified Engineering Services	2000	2000

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

	2018-19	2019-20	2020-21
General Fund	$ 206,059	$ 209,093	$ 214,953
County Library	$ 54,003	$ 54,003	$ 54,003
Lost and Damaged Trust	$ 2,233	$ 2,233	$ 2,233
Literacy Pass-through	$ 50,000	$ 50,000	$ 50,000
CSLA	$ 4,525	$ 4,525	$ 4,525
CA-PLF	$ 4,393	$ 4,393	4,393
Total	$ 321,213	$ 324,247	$ 330,107

Items of Note

Department's share of increased PERS unfunded liability included.

Staff wage adjustments included.

Increased costs associated with Library Director Contract

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	209093	214953
COUNTY LIBRARY	54003	54003
CSLA	4525	4525
LOST/DAMAGE TRST	2233	2233
LITERACY PASSTHROUGH	50000	50000
CA-PUBLIC LIBRARY FUND!	4393	4393
	324247	330107

ACC. 120
DEPT. LIBRARY

ACCT.# DESCRIPTION		ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.120	SALARIES	3556	3556	6994	6274	6994		6274	
338.4001.120	SALARIES	29812	29812	29812	29812		29812		29812
301.4004.120	PART TIME SALARIES	42500	44000	47000	49500	47000		49500	
338.4004.120	PART TIME SALARIES	9237	9257	9257	9257		9257		9257
301.4006.120	PERS	11000	11147	13088	14666	13088		14666	
338.4006.120	PERS	1883	1883	1883	1883		1883		1883
301.4007.120	HEALTH INSURANCE	3641	3641	3862	3860	3862		3860	
338.4007.120	HEALTH INSURANCE	4915	4915	4915	4915		4915		4915
301.4008.120	FICA	4549	4549	5471	4757	5471		4757	
338.4008.120	FICA	353	353	2689	2689		2689		2689
301.4009.120	WORKERS COMPENSATION	4713	4525	4355	4573	4355		4573	
301.4014.120	LIFE INSURANCE	62	63	63	63	63		63	
301.4020.120	OFFICE EXPENSE	2000	2500	2500	2500	2500		2500	
301.4021.120	POSTAGE	250	350	350	350	350		350	
301.4030.120	SPECIAL DEPARTMENT	250	1000	1000	1000	1000		1000	
352.4030.120	CSLA SPECIAL DEPT.	4525	4525	4525	4525		4525		4525
359.4030.120	SPECIAL DEPARTMENT-LITERACY	54912	54912	50000	50000		50000		50000
301.4071.120	TELEPHONE	2500	2500	2500	2500	2500		2500	
301.4080.120	P.G. & E.	13000	11000	13000	13000	13000		13000	
301.4115.120	EQUIPMENT MAINTENANCE	200	1400	1400	1400	1400		1400	
301.4130.120	CONTRACTUAL SERVICES	72258	84000	90000	93000	90000		93000	
338.4130.120	CONTRACTUAL SERVICES	11742	11742	0		0			
301.4140.120	INSURANCE	16330	13335	13335	13335	13335		13335	
301.4150.120	TRAINING & TRAVEL	0	75	75	75	75		75	
301.4160.120	DUES & MEMBERSHIPS	0	100	100	100	100		100	
301.4933.120	PRINT MATERIAL	1000	4000	4000	4000	4000		4000	
202.4933.120	PRINT MATERIAL	2233	2233	2233	2233		2233		2233
338.4933.120	PRINT MATERIAL	5447	5447	5447	5447		5447		5447
345.4933.120	PRINT MATERIAL	4393	4393	4393	4393		4393		4393
	TOTAL	307261	321213	324247	330107	209093	115154	214953	115154

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

	FY 2019/2020	FY 2020/2021
4004 SALARIES PART TIME (General and County Library Funding) PART TIME LIBRARY CLERKS (95 HRS. PER WEEK)	56257	58757
4020 OFFICE EXPENSE OFFICE SUPPLIES - PAPER PUNCHES, TYPEWRITER RIBBONS, PENS, PENCILS, COMPUTER PAPER, PRINTER RIBBONS, CARTRIDGES, STAMPS AND PADS, POCKET CARDS, POCKETS, BOOK COVERS, SPECIAL BOOK TAPE, PUBLICITY MATERIALS, SUMMER READING PROGRAM MATERIALS	2500	2500
4130 CONTRACTUAL SERVICES CONTRACT LIBRARY DIRECTOR SERVICES TECHNICAL SUPPORT FOR AUTOMATION HARDWARE AND SOFTWARE , CATALOGING AND CIRCULATION SOFTWARE UPDATES	90000	93000

CITY OF WILLOWS
2019-20 ADOPTED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-BAYLISS AND ELK CREEK LIBRARIES

	2018-19	2019-20	2020-21
Bayliss-County Funding	$ 10,000	$ 10,000	$ 10,000
EC-County Funding	$ 11,317	$ 11,317	$ 11,317

Items of Note

Proposed budget reflects funding levels provided by the County in 2018-19.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
COUNTY LIBRARY	10000	10000

ACC. 121
DEPT. BAYLISS LIBRARY

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
338.4004.121	PART TIME SALARIES	4700	5500	5500	5700	0	5700	0	5700
338.4008.121	FICA	360	421	421	436	0	436	0	436
338.4009.121	WORKERS COMPENSATION	241	241	241	241	0	241	0	241
338.4030.121	SPECIAL DEPARTMENT	250	838	838	623	0	623	0	623
338.4071.121	TELEPHONE	600	600	600	600	0	600	0	600
338.4080.121	P.G. & E.	2400	2400	2400	2400	0	2400	0	2400
	TOTAL	8551	10000	10000	10000	0	10000	0	10000

PERSONNEL:

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

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
COUNTY LIBRARY	11317	11317

ACC. 122
DEPT. ELK CREEK LIBRARY

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
338.4004.122	PART TIME SALARIES	5448	4905	5682	5916	0	5682	0	5916
338.4008.122	FICA	359	375	435	453	0	435	0	453
338.4009.122	WORKERS COMPENSATION	111	111	241	241	0	241	0	241
338.4030.122	SPECIAL DEPARTMENT	250	3826	2859	2607	0	2859	0	2607
338.4071.122	TELEPHONE	700	900	900	900	0	900	0	900
338.4135.122	RENT	1200	1200	1200	1200	0	1200	0	1200
	TOTAL	8068	11317	11317	11317	0	11317	0	11317

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

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

	2018-19	2019-20	2020-21
General Fund	$ 109,833	$ 99,220	$ 102,347
Jump Start	$ 8,297	$ 8,297	$ 8,297
Recreation Reimburseable	$ 21,157	$ 22,626	$ 22,626
Total	$ 139,287	$ 130,143	$ 133,270

Items of Note

Department's share of increasing PERS unfunded liability is included.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACC. 130
DEPT. RECREATION

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 99,220	$ 102,347
JUMP START	$ 8,297	$ 8,297
REC REIMB	$ 22,626	$ 22,626
TOTAL	$ 130,143	$ 133,270

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.130	SALARY	48138	47880	49154	50336	49154		50336	
239.4004.130	TEMPORARY SALARIES-JUMP START	5480	5480	5480	5480		5480		5480
301.4004.130	TEMPORARY SALARIES	4800	4800	4800	4800	4800		4800	
322.4004.130	TEMPORARY SALARIES - REC. REIMB.	12500	11600	12500	12500		12500		12500
301.4006.130	PERS	20323	20975	23774	25112	23774		25112	
301.4007.130	HEALTH INSURANCE	8153	22011	8777	8996	8777		8996	
239.4008.130	FICA-JUMP START	420	420	420	420		420		420
301.4008.130	FICA	4050	4581	4128	4218	4128		4218	
322.4008.130	FICA - REC. REIMB.	956	887	956	956		956		956
239.4009.130	WORKERS COMPENSATION-JUMP START	547	547	547	547		547		547
301.4009.130	WORKERS COMPENSATION	3154	2980	2821	2962	2821		2962	
322.4009.130	WORKERS COMPENSATION-REC. REIMB.	720	720	720	720		720		720
301.4014.130	LIFE INSURANCE	62	63	63	63	63		63	
322.4021.130	POSTAGE - REC. REIMB.	200	200	200	200		200		200
239.4030.130	SPEC. DEPARTMENTAL -JUMP START	1850	1850	1850	1850		1850		1850
322.4030.130	SPEC. DEPARTMENTAL - REC. REIMB.	7550	7500	8000	8000		8000		8000
301.4071.130	TELEPHONE	750	1000	1000	1000	1000		1000	
301.4110.130	VEHICLE ALLOWANCE	150	2400	1200	1200	1200		1200	
322.4120.130	PROFESSIONAL SERVICES	150	250	250	250		250		250
301.4140.130	INSURANCE	2984	2773	3133	3290	3133		3289.86	
301.4150.130	TRAINING & TRAVEL	39	200	200	200	200		200	
301.4160.130	DUES & MEMBERSHIPS	170	170	170	170	170		170	
	TOTAL	123146	139287	130143	133270	99220	30923	102347	30923

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

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

EXPLANATION OF ACCOUNTS

		FY 2019/2020	FY 2020/2021
4004	SALARIES TEMP - RECREATION REIMBURSABLE INSTRUCTORS FOR PROGRAMS	12500	12500
4030	SPECIAL DEPARTMENTAL - REC. REIMB. FACILITIES USE REIMBURSEMENT, FLYERS PROGRAM EQUIPMENT, AWARDS, ETC. SOFTWARE MAINTENANCE	8000	8000

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

	2018-19	2019-20	2020-21
General Fund	$ 37,102	**$ 38,627**	**$ 39,824**
Total	$ 37,102	**$ 38,627**	**$ 39,824**

Items of Note

Increases in water and utility rates have led to the upward trend in expenditures.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	38627	39824

ACC. 135
DEPT. SWIM POOL

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4004.135	TEMPORARY SALARIES	14277	15500	15500	16000	15500		16000	
301.4008.135	FICA	1092	1186	1186	1224	1186		1224	
301.4009.135	WORKERS COMPENSATION	565	542	542	1147	542		1147	
301.4020.135	OFFICE EXPENSE	50	200	200	200	200		200	
301.4030.135	SPECIAL DEPARTMENTAL	4000	3600	4000	4000	4000		4000	
301.4050.135	CLOTHING	75	120	120	120	120		120	
301.4060.135	ADVERTISING	600	375	500	500	500		500	
301.4071.135	TELEPHONE	250	250	250	250	250		250	
301.4080.135	P.G.& E.	5250	4700	4700	4700	4700		4700	
301.4081.135	WATER EXPENSE	4700	3500	4500	4500	4500		4500	
301.4100.135	BUILDING MAINTENANCE	2000	2500	2500	2500	2500		2500	
301.4115.135	EQUIPMENT MAINT.	400	2500	2500	2500	2500		2500	
301.4120.135	PROFESSIONAL SERVICES	100	100	100	100	100		100	
301.4140.135	INSURANCE	1177	1079	1079	1133	1079		1133	
301.4150.135	TRAVEL AND TRAINING	890	650	650	650	650		650	
301.5132.135	FIRST AID	0	300	300	300	300		300	
	TOTAL	35426	37102	38627	39824	38627	0	39824	0

		FY 2019/2020	2020/2021
4004	TEMPORARY LABOR CITY POOL	15500	16000
	HEAD LIFEGUARD ASSIST. HEAD LIFEGUARD STAFF GUARDS SWIM LESSON INSTRUCTORS DAILY MAINTENANCE		
4030	SPECIAL DEPT. EXPENSE CHEMICALS, TESTING EQUIPMENT, RESTROOM SUPPLIES CLEANING, SUPPLIES, TRASH BAGS	4000	4000
4081	WATER FOR POOL, CLEAN DECK POOL BUILDING ETC.	4500	4500
4100	BUILDING MAINT. POOL STRUCTURE, POOL ACCESSORIES, FENCING, DECKS RAILING, PLUMBING, ELECTRICAL, LIGHTS, GRAFFITI REMOVAL	2500	2500
4120	PROFESSIONAL SERVICES PREVIOUS CONTRACT POOL MAINTENANCE HAS REVERTED TO CITY STAFF	100	100

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

	2018-19	2019-20	2020-21
General Fund	$ 363,514	$ **358,000**	$ 375,678
Gas Tax	$ 31,329	$ **31,329**	$ 31,329
Total	$ 394,843	$ **389,329**	$ 407,007

Items of Note

Negotiated wage adjustments included in budget assumptions

Department's share of increasing PERS unfunded liability is included.

Personnel turnover has led to a temporary reduction in personnel cost.
This will close as employees move up the pay scale.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	358000	375678
GAS TAX	31329	31329
TOTAL	389329	407007

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

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.138 SALARIES	149542	155954	151677	158252	151677		158252	
316.4001.138 SALARIES	20541	20541	20541	20541		20541		20541
301.4002.138 OVERTIME	2000	4000	4000	4000	4000		4000	
301.4004.138 PART TIME SALARIES	12736	24255	28710	30690	28710		30690	
301.4006.138 PERS	64885	66455	72554	79937	72554		79937	
316.4006.138 PERS	1301	1301	1301	1301		1301		1301
301.4007.138 HEALTH INSURANCE	39020	44725	32057	32841	32057		32841	
316.4007.138 HEALTH INSURANCE	5069	5069	5069	5069		5069		5069
301.4008.138 FICA	13085	14065	14003	14658	14003		14658	
316.4008.138 FICA	1526	1526	1526	1526		1526		1526
301.4009.138 WORKERS COMPENSATION	6748	5671	6010	6311	6010		6311	
316.4009.138 WORKERS COMPENSATION	2892	2892	2892	2892		2892		2892
301.4014.138 LIFE INSURANCE	185	189	189	189	189		189	
301.4020.138 OFFICE EXPENSE	150	800	800	800	800		800	
301.4030.138 SPECIAL DEPARTMENT	1400	1000	2000	2000	2000		2000	
301.4040.138 SMALL TOOLS	250	1000	1000	1000	1000		1000	
301.4050.138 CLOTHING	1000	2500	2500	2500	2500		2500	
301.4051.138 PERSONAL SAFETY EQUIPMENT	2700	2000	2000	2000	2000		2000	
301.4090.138 RENT-EQUIPMENT	0	1000	1000	1000	1000		1000	
301.4111.138 VEHICLE MAINTENANCE	6500	12000	12000	12000	12000		12000	
301.4112.138 VEHICLE MAINTENANCE-TIRES	2250	2500	2500	2500	2500		2500	
301.4113.138 FUEL	11000	11000	11000	11000	11000		11000	
301.4115.138 EQUIPMENT MAINTENANCE	2750	4000	4000	4000	4000		4000	
301.4120.138 PROFESSIONAL SERVICES	2000	2000	2000	2000	2000		2000	
301.4134.138 TREE MAINTENANCE	1500	3500	3000	3000	3000		3000	
301.4150.138 TRAVEL & TRAINING	502	500	500	500	500		500	
301.4160.138 DUES AND MEMBERSHIPS	710	600	700	700	700		700	
301.5430.138 TOOL ALLOWANCE	2400	2400	2400	2400	2400		2400	
301.5436.138 GARAGE SUPPLIES	600	1300	1300	1300	1300		1300	
301.5437.138 FIRST AID	0	100	100	100	100		100	
TOTAL	355242	394843	389329	407007	358000	31329	375678	31329

PERSONNEL:

COMMUNITY SERVICES DIRECTOR	1
MAINTENANCE WORKER I	1
MAINTENANCE WORKER II	1
SEASONAL PARKS/PUBLIC WORKS	0.5

EXPLANATION OF SELECTED ACCOUNTS	FY 2019/2020	FY 2020/2021
4020 OFFICE EXPENSE OFFICE PRODUCTS, MINOR EQUIPMENT, POSTAGE, NOTICES	800	800
4160 DUES AND MEMBERSHIPS AMERICAN PUBLIC WORKS ASSN, NATIONAL SWIMMING POOL FOUNDATION, PESTICIDE APPLICATOR PROFESSIONAL ASSN., UNDERGROUND SERVICE ALERT	600	600
4150 TRAVEL AND TRAINING CRANE CERTIFICATION AND TRAFFIC SIGNAL CERTIFICATION TRAINING	500	500

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

	2018-19	2019-20	2020-21
General Fund	$ 40,748	$ **45,873**	$ **46,367**
Total	$ 40,748	$ **45,873**	$ **46,367**

Items of Note

An additional $2K per year is requested to cover cost of additional maintenance to parks property.

Utility cost increases have led to additional expenditures.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACCT: 140
DEPT: PARK MAINT.

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 45,873	$ 46,367

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4030.140 SPECIAL DEPARTMENTAL	10000	8000	10000	10000	10000		10000	
301.4071.140 TELEPHONE	200	200	200	200	200		200	
301.4080.140 P.G.& E.	14000	13300	15000	15000	15000		15000	
301.4081.140 WATER	6500	8000	8000	8000	8000		8000	
301.4100.140 BUILDING MAINTENANCE	650	2000	2000	2000	2000		2000	
301.4120.140 PROFESSIONAL SERVICES	500	500	500	500	500		500	
301.4130.140 CONTRACT SERVICES	288	288	288	288	288		288	
301.4140.140 INSURANCE	9414	8460	9885	10379	9884.7		10379	
TOTAL	41552	40748	45873	46367	45873	0	46367	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT EXPENSE	10000	10000
PESTICIDES, FERTILIZERS, INFIELD MIX, BASES, LIGHTS, IRRIGATION REPAIR, TREES, RESTROOM SUPPLIES, TRASH BAGS, MISC. SUPPLIES REMOVAL OF RESTROOM AT JENSEN PARK AND REROUTE OF ELECTRICAL LINE		
4100 BUILDING MAINTENANCE	2000	2000
BUILDINGS, STRUCTURES, FENCES, PLAYGROUNDS, COURTS, FIXTURES, GRAFFITI REMOVAL, RE-ROOF PARK SHED		
4120 PROFESSIONAL SERVICES	500	500
SOFTBALL LIGHT REPLACEMENT, SPRINKLER AND PUMP REPAIR, MINOR REPAIR		
4130 CONTRACT SERVICES	288	288
ALARM MONITORING		

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

	2018-19	2019-20	2020-21
General Fund	$ 9,000	$ 9,000	$ 9,000
Mall Maintenance Fund	$ 4,500		
Total	$ 13,500	$ 9,000	$ 9,000

Items of Note:

Mall Maintenance Fund (Former RDA residual funds) used for processing sale of a portion of the mall property.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACCT: 145
DEPT: MALL MAINT.

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	9000	9000
MALL MAINT.	0	0

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4030.145	SPECIAL DEPARTMENTAL	231	1000	1000	1000	1000		1000	
301.4080.145	P.G.& E.	1200	2000	2000	2000	2000		2000	
301.4081.145	WATER	4500	6000	6000	6000	6000		6000	
331.4120.145	PROFESSIONAL SVC.-MALL MAINT FUND	4586	4500	0	0		0		0
	TOTAL	10517	13500	9000	9000	9000	0	9000	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4030 SPECIAL DEPARTMENT EXPENSE PESTICIDES, FERTILIZER, TREES, SHRUBS, LIGHTS, PAINT, MINOR CONSTRUCTION CLOCK, IRRIGATION, FENCE REPAIRS, TRASH BAGS.	1000	1000

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

	2018-19	2019-20	2020-21
General Fund	$ 2,500	**$ 2,500**	**$ 2,500**
Total	$ 2,500	**$ 2,500**	**$ 2,500**

Items of Note:

No significant changes noted.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACCT: 146
DEPT: MUSEUM MAINT.

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	2500	2500

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4081.146 WATER	1350	1500	1500	1500	1500		1500	
301.4100.146 BUILDING MAINTENANCE	350	1000	1000	1000	1000		1000	
TOTAL	1700	2500	2500	2500	2500	0	2500	0

EXPLANATION OF ACCOUNTS

	FY 2019/2020	FY 2020/2021
4100 BUILDING MAINTENANCE MINOR REPAIRS	1000	1000

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

	2018-19	2019-20	2020-21
General Fund	$ 803,435	$ **897,390**	$ 903,225
Total	$ 803,435	$ **897,390**	$ 903,225

Items of Note:

Increase in annual PERS unfunded liability payment ($25K)

Addition of contract dispatch service ($40K)

Employee change from opt out to family coverage-health ($17K)

Equipping engines with medical supplies ($5K)

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	$ 897,390	$ 903,225

ACC. 150
DEPT. FIRE

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4001.150 SALARIES	320,521	312,771	328,651	337,448	328,651		337,448	
301.4002.150 OVERTIME	12,000	20,000	20,000	20,000	20,000		20,000	
301.4004.150 TEMP WAGES	20,000	15,000	15,000	5,000	15,000		5,000	
301.4005.150 HOLIDAY PAY	4,875	7,705	8,206	8,449	8,206		8,449	
301.4006.150 PERS	163,575	167,539	192,179	197,574	192,179		197,574	
301.4007.150 HEALTH INSURANCE	96,637	91,438	107,600	110,290	107,600		110,290	
301.4008.150 FICA	28,248	27,634	29,653	30,344	29,653		30,344	
301.4009.150 WORKERS COMPENSATION	19,909	19,122	18,403	19,323	18,403		19,323	
301.4010.150 CALL BACK	2,200	10,000	10,000	10,000	10,000		10,000	
301.4014.150 LIFE INSURANCE	299	315	315	315	315		315	
301.4020.150 OFFICE EXPENSE	1,000	1,700	1,700	1,700	1,700		1,700	
301.4021.150 POSTAGE	150	250	250	250	250		250	
301.4030.150 SPECIAL DEPARTMENTAL	11,000	14,500	11,500	9,500	11,500		9,500	
301.4040.150 SMALL TOOLS	7,700	5,000	5,000	5,000	5,000		5,000	
301.4050.150 UNIFORM EXPENSE	2,580	3,500	3,500	3,500	3,500		3,500	
301.4071.150 TELEPHONE	8,250	6,650	6,650	6,650	6,650		6,650	
301.4080.150 PG&E	17,000	17,000	17,000	17,000	17,000		17,000	
301.4081.150 WATER	1,400	1,500	1,500	1,500	1,500		1,500	
301.4100.150 BUILDING MAINT.	11,000	10,000	10,000	10,000	10,000		10,000	
301.4110.150 VEHICLE ALLOWANCE	2,529	2,400	2,400	2,400	2,400		2,400	
301.4111.150 VEHICLE MAINT.	5,000	10,000	10,000	10,000	10,000		10,000	
301.4113.150 VEHICLE-FUEL	6,500	6,500	8,500	6,500	8,500		6,500	
301.4115.150 EQUIP. MAINT.	10,000	9,000	9,000	9,000	9,000		9,000	
301.4120.150 PROFESSIONAL SERVICES	100	300	300	300	300		300	
301.4130.150 CONTRACTUAL SERVICES	11,000	10,000	50,000	50,000	50,000		50,000	
301.4140.150 INSURANCE	20,936	25,511	21,983	23,082	21,983		23,082	
301.4150.150 TRAVEL & TRAINING	2,175	2,500	2,500	2,500	2,500		2,500	
301.4160.150 DUES & MEMBERSHIPS	1,219	1,100	1,100	1,100	1,100		1,100	
301.5306.150 VOLUNTEER PERS	3,900	4,500	4,500	4,500	4,500		4,500	
TOTAL	791,703	803,435	897,390	903,225	897,390	0	903,225	0

PERSONNEL:

CHIEF	1
ENGINEER/FIREFIGHTERS	3
CODE ENFORCEMENT OFFICER	1

EXPLANATION OF ACCOUNTS

		FY 2019/2020	FY 2020/2021
4030	SPECIAL DEPT. EXPENSE REFERENCE BOOKS, FIRE CODES, FIREFIGHTING SUPPLIES PROTECTIVE CLOTHING	11,500	9,500
4040	SMALL TOOLS RADIOS AND PAGERS ARE NOW CLASSIFIED AS SMALL TOOLS RATHER THAN CAPITAL ITEMS	5,000	5,000
4130	CONTRACTUAL SERVICES WEED ABATEMENT ADVERTISING, SMALL OFFICE ITEMS PHONE SYSTEM MAINTENANCE, LEXUS NEXIS	15,250	15,250
5306	ANNUAL PERS CONTRIBUTION TO PERS VOLUNTEER FUND	4,500	4,500

CITY OF WILLOWS
2019-20 ADOPTED BUDGET
2020-21 PROJECTED BUDGET
SUMMARY-STREET AND L&L DISTRICTS

	2018-19	2019-20	2020-21
General Fund	$ 49,867	$ 52,821	$ 54,112
Gas Tax	$ 80,651	$ 80,651	$ 80,651
L&L-Zone A	$ 7,151	$ 7,151	$ 7,151
L&L-Zone B	$ 4,161	$ 4,161	$ 4,161
Total	$ 141,830	$ 144,784	$ 146,075

Items of Note:

No major changes to this department.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	52,821	54,112
GT 2105	33,000	33,000
GT 2106	23,929	23,929
GT 2107	23,722	23,722
L&L ZONE A	7,151	7,151
L&L ZONE B	4,161	4,161
	144,784	146,075

DEPT 160
DEPT. PUBLIC WORKS/STREETS

DEPT 161
LIGHTING AND LANDSCAPE DISTRICT-ZONE A

DEPT 162
LIGHTING AND LANDSCAPE DISTRICT-ZONE B

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4030.160 SPECIAL DEPARTMENTAL	750	6,000	6,000	6,000	6,000		6,000	
313.4030.161 SPEC DEPARTMENT- L&L DISTRICT-ZONE A	5,001	5,001	5,001	5,001		5,001		5,001
313.4030.162 SPEC DEPARTMENT- L&L DISTRICT ZONE B	4,161	4,161	4,161	4,161		4,161		4,161
301.4071.160 TELEPHONE	1,650	1,500	1,500	1,500	1,500		1,500	
301.4080.160 PG&E-GENERAL-TRAFFIC SIGNALS	9,800	11,000	11,000	11,000	11,000		11,000	
301.4081.160 WATER EXPENSE	1,650	1,500	1,500	1,500	1,500		1,500	
313.4081.161 WATER EXPENSE -L&L DISTRICT	1,300	1,300	1,300	1,300		1,300		1,300
313.4082.161 STREET LIGHTING-L& L DISTRICT	850	850	850	850		850		850
314.4082.160 STREET LIGHTING	3,000	3,000	3,000	3,000		3,000		3,000
315.4082.160 STREET LIGHTING	23,929	23,929	23,929	23,929		23,929		23,929
316.4082.160 STREET LIGHTING	21,222	21,222	21,222	21,222		21,222		21,222
301.4100.160 BUILDING MAINTENANCE	1,772	1,000	1,000	1,000	1,000		1,000	
301.4120.160 PROFESSIONAL SERVICES	550	2,000	2,000	2,000	2,000		2,000	
301.4140.160 INSURANCE	24,591	22,867	25,821	27,112	25,821		27,112	
314.5431.160 GAS TAX-STREET MAINTENANCE	6,000	30,000	30,000	30,000		30,000		30,000
301.5439.160 ALLEY MAINTENANCE	900	4,000	4,000	4,000	4,000		4,000	
316.5438.160 GAS TAX TRAFFIC SIGNALS	200	2,500	2,500	2,500		2,500		2,500
TOTAL	107,326	141,830	144,784	146,075	52,821	91,963	54,112	91,963

	FY 2019/2020	FY 2020/2021
4082 STREET LIGHTING GAS TAX FUNDING FOR STREET LIGHTING AND LIGHTING AND LANDSCAPE DISTRICT SPECIFIED LIGHTING COSTS	49,001	49,001
4100 BUILDING MAINT CORP YARD MAINT., STRUCTURES, PLUMBING, ELECTRICAL, HVAC YARD, AND FENCING	1,000	1,000
4120 PROF. SERVICES ALARM, FIRE EXTINGUISHERS, AFLAC, SHIPPING, NOTICES PRINTING, CONSULTING/TECHNICAL SVC., MINOR CONSTRUCTION	2,000	2,000
5431 STREET MAINTENANCE MATERIALS AGGREGATES, ASPHALT, EMULSIONS, MINOR EQUIPMENT, EXCAVATING, HAULING, DUMP FEES, MINOR CONCRETE	30,000	30,000

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

	2018-19	2019-20	2020-21
General Fund	$ 8,002	$ 7,824	$ 7,953
Total	$ 8,002	$ 7,824	$ 7,953

Items of Note:

No significant changes.

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	7,824	7,953

ACC. 170
DEPT. STORM DRAINS

ACCT.#	DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.4030.170	SPECIAL DEPARTMENTAL	2,000	3,000	2,500	2,500	2,500		2,500	
301.4080.170	PG&E	1,100	1,000	1,200	1,200	1,200		1,200	
301.4115.170	EQUIPMENT MAINTENANCE	200	800	800	800	800		800	
301.4120.170	PROFESSIONAL SERVICES	-	1,000	750	750	750		750	
301.4140.170	INSURANCE	2,451	2,202	2,574	2,703	2,574		2,703	
	TOTAL	5,751	8,002	7,824	7,953	7,824	0	7,953	0

	FY 2018/2019	FY 2019/2020
4030 SPECIAL DEPARTMENTAL DRAIN INLETS, GRATES, UTILITY COVERS, HERBICIDES, AGGREGATES MINOR CONCRETE	2,500	2,500
4120 PROFESSIONAL SERVICES CONSULTING AND TECHNICAL SERVICES, PUMP REWIRE, CLEANING, CLEARING, LAB ANALYSIS, MINOR CONSTRUCTION	750	750

SPECIAL PROJECTS

SECTION 3

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

ACC: 216
DEPT: CDBG PI
ACTIVITIES

SOURCE OF FUNDS:

	2019/20	2020/21
347 HOME Program Income	3100	3100
346 Program Income	1000	1000
	4100	4100

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
347.4030.216 HOME Program- PI Reuse	3100	2000	3100	3100		3100		3100
346.4030.216 Special Department	540	1000	1000	1000		1000		1000
TOTAL	3640	3000	4100	4100	0	4100		4100

	2019/20	2020/21
HOME PI- Ongoing support for Senior Housing Grant-post grant item:	3100	3100
Program Income-Loan processing support and training	1000	1000

CAPITAL OUTLAY

SECTION 4

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:

	2019/20	2020/21
GENERAL	170000	90000
FIRE-DIF		

ACC: 400
CAPITAL OUTLAY
FURNITURE, FIXTURES AND EQUIPMENT

		ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
301.7168.400	Public Works Equipment	58536	60000	70000	30000	70000		30000	
301.7234.400	Computer/Office Equipment	9964	10000	50000	10000	50000		10000	
301.7241.400	Fire-Equipment Replacement	24000	50000	0	0	0		0	
356.7241.400	Fire-Additional Apparatus	0	0	50000	50000		50000		50000
	Total Furniture, Fixtures and Equipment	92500	120000	170000	90000	120000		40000	

	2019/20	2020/21
Public Works Equipment- $30,000 placeholder for capiltal equipment replacement funding and one-time $40,000 funding for Civic Center exterior repair.	$ 70,000	$ 30,000
$10,000 for ongoing IT replacement and one-time $40,000 for new accounting/ finance/HR/payroll software.	$ 50,000	$ 10,000
Fire Equipment-Fire Chief will determine whether to proceed with lease/purchase of a new piece of equipment	$ 50,000	$ 50,000

CITY OF WILLOWS
PROPOSED BUDGET
FY 2019-20 ADOPTED
FY 2020-21 PROJECTED

SOURCE OF FUNDS:	2019/20	2020/21
RSTP	75383	75383
Gas Tax 2103	53107	53107
SB 1	108290	108290
TOTAL	236780	236780

ACC: 400
CAPITAL OUTLAY

		ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT GENERAL	2019/20 FUND SUPPORT OTHER	2020/21 FUND SUPPORT GENERAL	2020/21 FUND SUPPORT OTHER
306.7256.400	Street/Sidewalk Reconstruction SB 1	140410	140410	108290	108290		108290		108290
310.7256.400	Street Reconstruction and Resurface	86720	86720	75383	75383		75383		75383
372.7256.400	Street Reconstruction and Resurface	0	50000	53107	53107		53107		53107
	Total Infrastructure	227130	277130	236780	236780		236780		236780

Funds may also be used in road related maintenance as well as reconstruction at the discretion of the Public Works Director.

ENTERPRISE ACTIVITY

SECTION 5

CITY OF WILLOWS
2019-2020 ADOPTED BUDGET
2020-2021 PROJECTED BUDGET
ANTICIPATED CASH BALANCES/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

2019-20 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	600000	1753752		1775295		578457
Sewer Construction	360000	18500		200000		178500
Total	960000	1772252	0	1975295	0	756957

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	
Sewer Ops & Maintenance	1423406
Capital Expenditures	200000
Loan Repayments	351889
Total Expenditure	1975295

Enterprise Funding		
Sewer Service-		
Residential	1303016	
Commercial	284700	
NE Willows CSD	151036	
Total Service Fees		1738752
Interest		15000
Total Sewer Service Revenue		1753752
Sewer Connection		15000
Interest		3500
Total Sewer Connection Revenue		18500

2020-21 ANTICIPATED CASH BALANCES

FUND	Beg. Bal	Revenue	Loan and Grant Proceeds	Expenditure	Loan Reserve	Ending Bal.
Sewer Maintenance	578457	1916665		1821939		673183
Sewer Construction	178500	18500		250000	0	-53000
Total	756957	1935165	0	2071939	0	620183

REVENUE/EXPENDITURE RECONCILIATION

Enterprise Expenditures	
Sewer Ops & Maintenance	1469856
Capital Expenditures	250000
Loan Repayments	352083
Total Expenditure	2071939

Enterprise Funding		
Sewer Service-		
Residential	1425406	
Commercial	311177	
NE Willows CSD	165082	
Total Service Fees		1901665
Interest		15000
Total Sewer Service Revenue		1916665
Sewer Connection		15000
Interest		3500
Total Sewer Connection Revenue		18500

NOTE REVENUE IS PRESENTED UNDER THE ASSUMPTION THAT THE RATE INCREASE STRUCTURE WILL BE IMPLEMENTED.

CITY OF WILLOWS
2019/20 ADOPTED BUDGET
2020/2021 PROJECTED BUDGET
SEWER MAINTENANCE-PERSONNEL

ACCT.# DESCRIPTION	ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT SEWER	2020/21 FUND SUPPORT SEWER
318.4001.180 SALARIES	189202	189202	178386	183738	178386	183738
318.4002.180 OVERTIME	14450	16000	16000	16480	16000	16480
318.4006.180 PERS	72850	76573	81061	85114	81061	85114
318.4007.180 HEALTH INSURANCE	72964	74589	90308	94823	90308	94823
318.4008.180 FICA	15698	15698	16335	17152	16335	17152
318.4009.180 WORKERS COMPENSATION	11431	10981	11530	11876	11530	11876
318.4013.180 UNEMPLOYMENT	0	400	400	412	400	412
318.4014.180 LIFE INSURANCE	211	252	252	252	252	252
TOTAL SALARIES AND BENEFITS	376806	383695	394272	409847	394272	409847

PERSONNEL:

SUPERVISOR	1
MAINTENANCE II	1
MAINTENANCE I	2

CITY OF WILLOWS
2019/20 ADOPTED BUDGET
2020/2021 PROJECTED BUDGET
SEWER MAINTENANCE-OPERATIONS

ACCT.# DESCRIPTION		ESTIMATED FY 2018/2019 EXPENDITURES	FY 2018/2019 BUDGET	ADOPTED FY 2019/2020 BUDGET	PROJECTED FY 2020/2021 BUDGET	2019/20 FUND SUPPORT SEWER	2020/21 FUND SUPPORT SEWER
318.4020.180	OFFICE EXPENSE	200	600	600	618	600	618
318.4030.180	SPECIAL DEPARTMENTAL	2,750	4,500	4,500	4,635	4,500	4,635
318.4040.180	SMALL TOOLS	100	600	600	618	600	618
318.4050.180	UNIFORM EXPENSE	3,500	2,800	2,800	2,884	2,800	2,884
318.4071.180	TELEPHONE	100	950	950	979	950	979
318.4080.180	PG&E	170,000	170,000	170,000	175,100	170,000	175,100
318.4100.180	BUILDING MAINT.	250	2,500	2,500	2,575	2,500	2,575
318.4111.180	VEHICLE MAINT.	2,500	20,000	20,000	20,600	20,000	20,600
318.4112.180	VEHICLE-TIRES	1,500	2,000	2,000	2,060	2,000	2,060
318.4113.180	VEHICLE-FUEL	13,000	14,000	14,000	14,420	14,000	14,420
318.4115.180	EQUIP. MAINT.	2,500	21,000	21,000	21,630	21,000	21,630
318.4120.180	PROFESSIONAL SERVICES	41,000	45,000	20,000	20,600	20,000	20,600
318.4130.180	CONTRACTUAL SERVICES	650,633	641,000	654,000	673,620	654,000	673,620
318.4140.180	INSURANCE	25,158	24,381	25,600	26,368	25,600	26,368
318.4150.180	TRAVEL & MEETINGS	-	300	300	309	300	309
318.4160.180	DUES AND MEMBERSHIPS	1,625	2,000	2,000	2,060	2,000	2,060
318.4170.180	TRAINING	-	300	300	309	300	309
318.5132.180	FIRST AID AND SAFETY	-	250	250	258	250	258
318.5631.180	DISCHARGE PERMIT	7,481	10,500	10,500	10,815	10,500	10,815
318.5632.180	GENERAL ADMINISTRATION	77,234	77,234	77,234	79,551	77,234	79,551
	TOTAL	999,531	1,039,915	1,029,134	1,060,009	1,029,134	1,060,009

EXPLANATION OF ACCOUNTS

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

CITY OF WILLOWS
2019/20 ADOPTED BUDGET
2020/2021 PROJECTED BUDGET
SEWER MAINTENANCE
CAPITAL OUTLAY

	DESCRIPTION	ADOPTED 2019-20 BUDGET	PROJECTION 2020-2021 BUDGET
321.7210.400	Sewer Line Replacement/Sewer Capital Projects (South Willows Infrastructure Carryover for 2019-2020)	200,000	250,000
318.2522/5950.180	SEWER LOAN REPAYMENT-2007 Renovation	351,889	352,083
	TOTAL CAPITAL AND DEBT SERVICE	551,889	602,083

CITY OF WILLOWS
2019/20 ADOPTED BUDGET
2020/2021 PROJECTED BUDGET
WATER ENTERPRISE
ANTICIPATED CASH BALANCE/EXPENDITURE RECONCILIATION
ENTERPRISE FUNDS

ANTICIPATED CASH BALANCE

Beginning Balance	Revenue	Expenditures	Ending Balance
2019-20			
6000	7500	7692	5808
2020-21			
6308	7500	7692	6116

Enterprise Expenditures

Special Department Expense	2000
PG & E	2300
Maintenance	1500
Professional Svc.	1000
Insurance	92
State Fees	800
Total	7692

Enterprise Funding

Commercial Water Service	7000

CARRYOVER ACTIVITY

SECTION 6

CITY OF WILLOWS
2019-2020 ADOPTED BUDGET
CARRYOVER PROJECTS

Project	Fund Source	Fund Number	Budget	Estimated Expenditure	Carryover
South Willows Infrastructure Improvements	EDA	329	$ 3,717,954	$ 1,239,194	$ 2,478,760
	Storm Drain-DIF	360	$ 300,000	$ 99,990	$ 200,010
	Developer Contribution	327	$ 936,873	$ 312,260	$ 624,613
	CDBG-OTC	326	$ 850,000	$ 283,305	$ 566,695
	Sewer Enterprise	321	$ 235,715	$ 94,115	$ 141,600
	Total		$ 6,040,542	$ 2,028,864	$ 4,011,678

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