

111 E. COMMERCIAL STREET
WILLITS, CALIFORNIA 95490
(707) 459-4601 TEL
(707) 459-1562 FAX

**WILLITS CITY COUNCIL
AGENDA
JUNE 10, 2015 ♦ 6:30 P.M. ♦ COUNCIL CHAMBERS**

1. **OPENING MATTERS** – a) Call to Order; b) Pledge to Flag; c) Roll Call
2. **PUBLIC COMMUNICATIONS**
Council welcomes participation in its meetings. Comments shall be limited to three (3) minutes per person so that everyone may be given an opportunity to be heard. To expedite matters and avoid repetition, whenever any group of persons wishes to address the Council on the same subject matter, the Mayor may request that a spokesperson be chosen by the group. This item is limited to matters under the jurisdiction of the City Council which are not on the posted agenda. Public criticism of the City Council, Commission, Boards and Agencies will not be prohibited. No action shall be taken.
3. **PUBLIC MATTERS**
 - a. Proclamation Designating Western Wear Days June 25th through July 4th, 2015
 - b. Presentation, Discussion and Possible Action to Approve a Proposed Plan to Use and Develop the Former Main Remco Hydraulics Site
 - c. Discussion and Possible Approval of Franchise Agreement and Transfer Station Agreement with Solid Wastes of Willits (SWOW)
 - d. Update on the City's Emergency Water Supply Project
4. **CONSENT CALENDAR**
Matters listed under the Consent Calendar are considered to be routine by the City Council and will be enacted by a single motion and roll call vote by the City Council. Items may be removed from the Consent Calendar upon request of a Councilmember and acted upon separately by the City Council.
The following items are recommended for approval, as follows:
 - a. City Council Minutes:
 - May 27, 2015
 - b. Letter of Support – SB508 (Beall) – Rationalizing State Transit Funding Eligibility Criteria
5. **INFORMATIONAL REPORTS**
Matters that do not require action by the City Council but are of public interest.
 - a. Disbursements Journal(s):
 - Warrant Nos. 26506-26515, Totaling \$112,824.66
 - Warrant Nos. 26516-26574, Totaling \$206,791.97
 - b. Building Inspection Activity Report(s) – May 2015
 - c. Business License Activity Report(s) – May 2015
 - d. Water Usage/Revenue Chart – May 2015
6. **RIGHT TO APPEAL**
Persons who are dissatisfied with the decisions of the City Council may have the right to a review of that decision by a court. The City has adopted Section 1094.6 of the Code of Civil Procedure, which generally limits to 90 days the time within which the decisions of the City boards and agencies may be judicially challenged.
7. **COMMISSIONS, AGENCIES AND AUTHORITIES**
The Willits City Council meets concurrently as the City of Willits Planning Commission and City of Willits Successor Agency.
8. **CITY MANAGER REPORTS AND RECOMMENDATIONS**
 - a. Verbal Reports – No Action

9. DEPARTMENT RECOMMENDATIONS

- a. Administration (City Clerk, Finance, Human Resources, Legal)
 - (1) Discussion and Possible Action to Adopt General Fund Reserve Policy
 - (2) Review and Direction Regarding Updated Fiscal Year 2013/2014 Draft Budget
- b. Public Safety
- c. Community Development
- d. Public Works & Engineering
- e. Water & Wastewater Systems

10. CITY COUNCIL AND COMMITTEE REPORTS

- a. Mendocino Council of Governments (MCOG)
- b. Local Agency Formation Commission (LAFCO)
- c. Mendocino Transit Authority (MTA)
- d. Mendocino Solid Waste Management Authority-Joint Powers Authority (MSWMA-JPA)
- e. Economic Development and Financing Corporation (EDFC)
- f. League of California Cities
- g. Water & Wastewater Systems Committee
- h. Revit-ED Committee
- i. Finance Committee
- j. Ad Hoc Committees:
 - Caltrans Bypass Project
 - Main Street Improvements (*City Manager recommends moving this into Revit-ED*)
 - Willits Center for the Arts
- k. Other Committee Reports

11. COUNCIL MEMBER REPORTS AND RECOMMENDATIONS

12. ENACTMENT OF ORDINANCES

13. GOOD & WELFARE

14. CLOSED SESSION NOTICE

- a. Conference with Legal Counsel Pursuant to Government Code §54956.9 – Initiation of Litigation: Keep the Code v. City of Willits and REACH Air Medical Services (Superior Court of the State of California – County of Mendocino, Case No. SCUM-CVPT-15-65648)
- b. Conference with Labor Negotiators Pursuant to Government Code §54957.6 – Employee Organization(s): All
- c. Pursuant to Government Code §54957 – Public Employee (Annual) Performance Evaluation – City Manager (*Part 2 of 2 – continued from May 27, 2015*)

15. ADJOURNMENT

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Willits City Hall, located at 111 East Commercial Street, Willits, California, not less than 72 hours prior to the meeting set forth on this agenda.

*Dated this 5th day of June, 2015.
Cathy Sanders, Deputy City Clerk*

PROCLAMATION

A PROCLAMATION OF THE WILLITS CITY COUNCIL DESIGNATING WESTERN WEAR DAYS JUNE 25TH THROUGH JULY 4TH, 2015

WHEREAS, Frontier Days is the oldest continuous rodeo in the California and continues to draw people from all over; and

WHEREAS, this year, 2015, marks the 89th anniversary of Willits Frontier Days; and

WHEREAS, this traditional annual community event instills great pride in all of us who call Willits home; and

WHEREAS, it behooves all citizens of the City of Willits to promote, foster, participate in, and enjoy this great event.

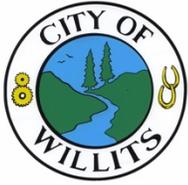
NOW, THEREFORE, I, Bruce Burton, Mayor of the City of Willits, do hereby proclaim June 25th through July 4th, 2015, to be WESTERN WEAR DAYS, and urge all citizens of the City of Willits to observe said days and the spirit of FRONTIER DAYS, by wearing Western Wear in all of its manifestations of color, variation, gaiety and distinction during said Western Wear Days.

IN WITNESS WHEREOF, I have hereunto set my hand and cause the Seal of the CITY OF WILLITS to be affixed this 10th day of June, 2015.

Bruce Burton, Mayor

ATTEST:

Cathy Sanders, Deputy City Clerk



Item No. **3b**

Meeting Date: **June 10, 2015**

AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: James Lance, City Attorney

Agenda Title: PRESENTATION, DISCUSSION AND POSSIBLE ACTION TO APPROVE A PROPOSED PLAN TO USE AND DEVELOP THE FORMER MAIN REMCO HYDRAULICS SITE

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 1 hour

Summary of Request: The Willits Environmental Remediation Trust has advised the City that it has entered into an agreement to sell the former Remco Hydraulics facility on Main Street to Mendocino Railway to redevelop the site as a new Skunk Train passenger depot and maintenance facility. The agreement is subject to City approval that must be received on or before July 28, 2015. The Trust also advises that it has entered into a backup agreement with Mr. Ed Mitchell in the event the Skunk Train proposal fails. The backup proposal from Mr. Mitchell is also subject to City approval on or before July 28, 2015. As discussed below, the Trust requests that the City approve a proposed redevelopment and that the Trust be relieved of its obligations to remove the buildings and foundations from the site.

As described in the attached letter (dated June 3, 2015) from the Trust's attorney, Phillip Hunsucker, the Trust has performed substantial investigation and remediation of contamination at the former Remco Hydraulics facility pursuant to the requirements of a consent decree issued by the U.S. District Court in 1997 and thereafter amended. The Trust has also been remediating the Remco Facility pursuant to a Cleanup and Abatement Order (CAO) issued by the State of California Regional Water Quality Control Board. On behalf of the Trust, Mr. Hunsucker advises that *"from an environmental perspective, the existing building can be safely reused for commercial or industrial purposes, provided that any reuse is conducted compliance with the requirements of the Site Management Plan..."* In the event of an approved sale and redevelopment of the property, the Trust will remain obligated to carry out the obligations of the CAO and Consent Decree.

Pursuant to the Consent Decree, the Trust completed a Feasibility Study in November 2011, which evaluated remedial alternatives and selected the final remedy. Section 5.4.2 of the 2011 Final Feasibility Study requires that the existing buildings and foundations at the site be removed unless a "planned and approved redevelopment of the site" requires reuse of the buildings and foundations. See the attached Section 5.4.2 of the Final FS. Further, Section 5.4.2 requires that demolition of the buildings and foundations must occur no later than fifteen (15) months following approval of the Remedial Action Plan (RAP). Mr. Hunsucker advises that the final RAP will be completed by June 15, 2015.

The Trust requests that, on or before July 28, 2015, the City Council approve the redevelopment proposed by either the Skunk Train or by Mr. Mitchell, and agree that such approved redevelopment satisfies the requirements of Section 5.4.2 of the Final Feasibility Study such that the Trust will have no obligation to remove the buildings and foundations from the site.

Mendocino Railway has made arrangements to give the Council a presentation of its proposed Skunk Train Depot project at this Council meeting and information concerning that project is attached. Dr. Anne Farr, Trustee of the Willits Environmental Remediation Trust, plans to be present and to answer any questions related to the site remediation and any environmental concerns regarding redevelopment of the site and reuse of existing buildings. It is staff's recommendation that Mr. Mitchell also be afforded an opportunity to make a presentation regarding his backup proposed redevelopment.

Recommended Action: Receive technical information from Dr. Anne Farr regarding environmental remediation and redevelopment of the site and assessment of human health risks, if any, regarding reuse of and non-demolition of existing buildings. Receive information from Mendocino Railway regarding its proposed redevelopment project, as well as from Mr. Mitchell regarding his proposed redevelopment project, but defer action until a subsequent Council meeting, no later than July 28, 2015, to allow for thorough community input.

Alternative(s): Approve or deny the Skunk Train redevelopment proposal, or request further information.

Fiscal Impact: N/A

Personnel Impact: N/A

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

June 3, 2015

VIA EMAIL

H. James Lance, Esq.
City Attorney
City of Willits
3000 Robinson Creek Rd.
Ukiah, CA 95482
Email: lancelaw@pacific.net

Re: Willits Environmental Remediation Trust/Remco Hydraulics

Dear Mr. Lance:

This letter responds to your e-mail of June 1, 2015 regarding the redevelopment of the former Remco Hydraulics facility located on Main Street in Willits, California ("Remco Facility") and the surrounding properties (together "Trust-Owned Property") owned by the Willits Environmental Remediation Trust ("Trust"). Specifically, as you have requested, this letter summarizes the two transactions between the Trust and the Mendocino Railway ("Skunk Train") and between the Trust and Ed Mitchell ("Mitchell"), discusses the issues raised in your e-mail, and states the specific requested action from the city council.

Background

The City of Willits ("City") has a close connection to the Remco Facility. At one time, the Remco Facility was a source of jobs for the City. But Remco was in poor financial shape and filed for bankruptcy. The City tried unsuccessfully to keep the Remco Facility open. When that effort proved unsuccessful, the City filed a lawsuit in the United States District Court for the Northern District of California ("Court") seeking to require the former owners and operators of the Remco Facility to clean up contamination at and emanating from the facility.

The lawsuit filed by the City resulted in a 1997 consent decree that has been amended by the Court ("Consent Decree"). The City's Public Works Department is the lead public agency under the Consent Decree. The Trust has been remediating the Remco Facility and surrounding area pursuant to the Consent Decree and a Cleanup and Abatement Order issued by the State of California Regional Water Quality Control Board, North Coast Region ("Regional Board").

The Consent Decree requires that the Trust conduct the remediation pursuant to the National Contingency Plan (“NCP”). The NCP is a stepwise process that requires written milestone reports that are approved by the lead public agency. For the work the Trust has been doing, the milestone reports all have been reviewed and approved by the City and its counsel and the Regional Board. The City has its own environmental consultant and environmental counsel to oversee the work of the Trust. The milestone reports required by the Consent Decree all can be obtained from the Trust’s website: <http://willitstrust.org/>. Each of the milestone documents are discussed briefly below:

- Remedial Investigation/Feasibility Study Workplan. This workplan provided a detailed plan for how the investigation of the contamination would proceed. Completed: May 15, 1998.
- Preliminary Endangerment Assessment (“PEA”). The PEA determined the hazardous substances or potential hazardous substances at the site required immediate and long-term remediation. Completed: May 11, 2000.
- Remedial Investigation (“RI”). The RI investigated the sources, pathways and receptors of hazardous substances at the site. In other words, the RI investigated the places at the site where hazardous substances originated, where it traveled, and its impacts to human health and the environment. Completed: April 18, 2002.
- Treatability Study. The Trust conducted a series of pilot studies to assess the feasibility of *in situ* or “in place” treatment of hazardous substances at the site. The Treatability Study evaluated the effectiveness of the pilot studies and determined whether the *in situ* treatment was appropriate for remediation at the site. The Treatability Study determined that the pilot studies were effective and that *in situ* remediation would work for the site. Completed: July 12, 2005.
- Risk Assessment (“RA”). An RA is a method for developing protective estimates of the potential for current or future risk assuming the site remains as it is. The RA is a screening document and uses conservative estimates for potential exposure. The RA concluded that it is highly unlikely that there are significant current or future health risks to people or the environment related to the Remco Facility. Completed: December 13, 2006.
- Feasibility Study (“FS”). Pursuant to the Consent Decree and NCP criteria, the FS evaluated various remedial alternatives and selected the final remedy. Completed: November 28, 2011.

- Draft Remedial Action Plan (“RAP”) and Remedial Design (“RD”) Report. The Draft RAP/RD provides the plan and design for the final remedy for cleanup of the site. Draft RAP/RD Report Submitted: March 6, 2015. Comments were received from the Regional Board on May 1, 2015. The Trust’s responses to the Regional Board’s comments were sent on May 15, 2015. The Final RAP/RD will be completed by June 15, 2015.
- Interim Remedial Actions (“IRAs”). The Trust has conducted a number of IRAs (remedial efforts conducted prior to implementation of the final remedy for site cleanup). IRAs conducted to date include:
 - *Waste Material and Horizontal Tank Removal* – the removal of substantial volumes of waste materials from the Remco Facility, as well as removal of the former horizontal chrome plating tanks;
 - *Sump and Pit Closure* – the cleaning, backfilling and sealing with concrete of more than 50 sumps, pits, and tanks at the Facility;
 - *Pump and Treat* – implementation of measures intended to control, extract, and treat impacted groundwater at the Remco Facility;
 - *Storm Drain System Lining* – additional lining and sealing of the storm drain system and drainage improvements to better control surface-water runoff at the Remco Facility;
 - *Chrome Tank Removal* – removal and abandonment of the former vertical chrome plating tanks, and immediately adjacent soil;
 - *Source Soil Excavation* – removal of source soils containing high concentrations of volatile organic compounds (“VOCs”); and,
 - *In-Situ Treatment* – *in situ* (or “in place”) treatment of hexavalent chromium and VOCs.

These IRAs have removed significant contamination from the site.

Over the course of the Trust’s work, over seven thousand samples have been taken of the various media at the site. A map showing the sampling locations is attached as Appendix A. Along with the attached map, the milestone documents and their approval by the City and the Regional Board, demonstrate that the site has been thoroughly investigated. The final remedy will be protective of human health and the environment.

As specified in the Draft RAP/RD, the Trust will continue to remediate the site through the operation of a groundwater extraction and treatment system and through

the implementation of *in situ* injections, as necessary. In addition, the Trust will continue to monitor groundwater, storm water, and surface water quality to verify the effectiveness of the site remediation. As long as the Buyer complies with the access provisions of the contract, the Trust will be able to continue and complete the work required by the Consent Decree and the CAO.

As discussed in the Feasibility Study, a comprehensive investigation of the site has been conducted. The comprehensive investigation of the site has not identified any soil condition underlying the existing buildings that require remediation. Further, the Trust has conducted IRA activities to clean the building surfaces. From an environmental perspective, the existing building can be safely reused for commercial or industrial purposes, provided that any reuse is conducted in compliance with the requirements of the Site Management Plan, included in the Draft RAP/RD.

Summary of the Transactions

The Trust has entered into two contracts for sale of the Trust-owned Property. One contract is with the Skunk Train. The other contract is with Mitchell. The contract with Mitchell is a backup to the Skunk Train contract. Both contracts require that the City approve the redevelopment so that the Trust is relieved of any obligation to remove the buildings on the Remco Facility. Except for the Mitchell contract being a backup agreement and some minor differences, both contracts have the same material terms:

1. Trust's Continued Compliance with the CAO and Consent Decree. The purchase agreement will not relieve the Trust of its obligations under the CAO and Consent Decree, or obligate the Buyer in any way with respect to the CAO or the Consent Decree, and the Trust shall continue to carry out the obligations of the CAO and Consent Decree, following the Buyer's purchase of the Trust-Owned Property until such obligations are satisfied.
2. Access for Compliance with CAO and Consent Decree Requirements.
 - a. The Buyer understands and agrees that the Trust is performing environmental remediation on the Trust-Owned Property as directed by the Court and the Regional Board that likely will continue for many years.
 - b. For so long as is necessary to satisfy the requirements of the CAO and the Consent Decree the Trust – and at no cost to it – shall have all access to the Trust-Owned Property necessary to comply with the requirements of the Regional Board or the Court pursuant to the CAO or the Consent Decree, including but not limited to the following:

- c. Operation and maintenance of the existing IRA System;
 - d. Installation and/or removal of groundwater wells and/or borings; and,
 - e. Collection of samples from environmental media, including groundwater and storm water.
 - f. Access shall be provided to do work in accordance with the terms of the CAO and the Consent Decree upon reasonable notice. Such access and work shall not unreasonably interfere with the Buyer's peaceful and quiet enjoyment of the Trust-Owned Property. The Trust shall reimburse the Buyer for any unreasonable interference with such quiet enjoyment or other damages to the Buyer from such access or work.
3. Sale is "As Is." The Buyer acknowledges and agrees that the Trust-Owned Property is sold and conveyed to, and accepted by, the Buyer in an "as is" condition with all faults and with the buildings, concrete slab and asphalt in place.
 4. Prior Industrial Use of the Trust-Owned Property. The Buyer understands and agrees that the Trust-Owned Property previously was used for industrial purposes and that releases of hazardous substances occurred at the Trust-Owned Property, but is being cleaned up by the Trust pursuant to the CAO and the Consent Decree.
 5. The Buyer's Own Investigation.
 - a. The Trust has investigated extensively the Trust-Owned Property and all information involving the Trust's investigation is available on the Trust's web site, www.willitstrust.org. The Buyer acknowledges that it has reviewed the detailed history of the Trust-Owned Property and the history of the cleanup at the Trust-Owned Property found in the documents at the Trust's web site.
 - b. The Buyer has investigated and has knowledge of operative or proposed governmental laws and regulations (including, but not limited to, zoning, environmental, and land use laws and regulations) to which the Trust-Owned Property is or may be subject and accepts the Trust-Owned Property solely upon the basis of its review and determination of the applicability and effect of such laws and regulations.

- c. The Buyer acknowledges that it is entering into the agreement based on the Buyer's own investigation of the physical and environmental conditions of the Trust-Owned Property, including subsurface conditions.
 - d. The Buyer assumes the risk that adverse physical and environmental conditions may not have been revealed by the Buyer's own investigation and were not known to the Trust at the time of execution of this agreement.
6. No Representation by the Trust. The Buyer acknowledges that the Trust, its agents and employees, and other persons acting on behalf of the Trust, have made no representation or warranty of any kind in connection with any matter relating to the condition, value, fitness, or zoning of the Trust-Owned Property upon which the Buyer has relied directly or indirectly for any purpose.
7. The Buyer's Waiver of Claims. The Buyer waives, releases, remises, acquits, and forever discharges the Trust, the Trust's predecessors in title, successors, employees, agents, or any other person acting on behalf of the Trust, of and from any claims, actions, causes of action, demands, rights, damages, costs, expenses or compensation whatsoever, direct or indirect, known or unknown, foreseen or unforeseen, which the Buyer now has or which may arise in the future on the account of or in any way growing out of or connected with the physical condition of the Trust-Owned Property at the time of the execution of this agreement and to the extent the same are not known to the Trust.
8. Site Management Plan. A draft Site Management Plan was included in the Draft Remedial Action Plan/Remedial Design Report (JJA & Farr Associates, March 6, 2015). The Regional Board reviewed the draft Site Management Plan and had no comments. Accordingly, the Trust expects that the draft Site Management Plan will be finalized as is in the Final Remedial Action Plan/Remedial Design Report (to be issued on or after June 2015). As the Trust-Owned Property is being sold to the Buyer "as is" with the buildings in place, the cleanup being performed by the Trust at the Trust-Owned Property will not include removal of the Buildings, including the concrete or the asphalt at the Trust-Owned Property. As a result, should the Buyer decide to remove or alter any portion of the buildings or any of the concrete or asphalt at the Trust-Owned Property after it takes title to the Trust-Owned Property, the Buyer shall be responsible for performing any the work required by the Site Management Plan related to such removal or alternation. In addition, any alternations, additions, maintenance or removal of concrete, asphalt or the buildings

that does not expose soil, will not trigger any obligations of the Buyer under the Site Management Plan.

9. Indemnity. The Buyer agrees to hold harmless and indemnify the Trust against any and all claims and actions arising out of the operations of the Buyer or the Buyer's ownership of the Trust-Owned Property, including, without limitation, expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with any liability, suit, action, loss, or damage, but specifically excluding any and all claims and actions arising out of the performance of any work by the Trust under the CAO or the Consent Decree, or Trust's management, alteration, or removal of any buildings, asphalt or concrete on the Trust-Owned Property prior to the Buyer's ownership of the Trust-Owned Property. The above indemnification does not include indemnification of the Trust against a claim caused by the negligence or fault of the Trust, its agent or employee, or any third party under the control or supervision of the Trust. The Buyer will do nothing to increase the cost of the remediation.
10. Declaration of Environmental Restriction. The Trust-Owned Property is subject to deed restrictions filed of record as Declarations of Environmental Restriction. The Buyer will not conduct any business on the Trust-Owned Property in violation of any applicable Declaration of Environmental Restriction.
11. Security. The Buyer will maintain the security of the Trust-Owned Property (other than the portions of the Trust-Owned Property used by the Trust) as reasonably sufficient to satisfy the security requirements of the CAO and the Regional Board.
12. Requirement of Approval of the Redevelopment by the City of Willits within 60 days. The agreement is contingent upon written approval by the City of Willits of the agreement as an approved redevelopment of the Trust-Owned Property within 60 days.

The Trust has no preference for one buyer over another one. In fact, the Trust would be willing to sell the Trust-Owned Property to another buyer willing to agree to the material terms.

Both contracts require the written approval by the City of Willits of the agreement as an approved redevelopment of the Trust-Owned Property within 60 days or by July 28, 2015.

Discussion of the Issues

From the Trust's perspective, there is only one issue:
Whether on or before July 28, 2015, the City will approve the redevelopment so as to satisfy the requirements of Section 5.4.2 of the 2011 Final FS?

Previously, the City and the Trust came to an understanding as to whether the buildings at the Facility would be removed. That understanding was memorialized in an April 4, 2008 letter. That understanding was also reiterated in Section 5.4.2 of the Final Feasibility Study for the Facility ("Final FS"). The Final FS was approved by the City and by the Regional Board.

The Trust will not transfer title to the facility for use by the Skunk Train without confirmation that the City approves the transfer and agrees that the Trust will have no obligation to remove any structures at the Facility as specified in Section 5.4.2 of the Final FS. As the Trust understands the Skunk Train's plans, the existing building is a necessary component of the redevelopment.

The Trust will not transfer title to the facility to Mitchell without confirmation by the City that after the sale, the Trust will have no obligation to remove any structures at the Facility as specified in Section 5.4.2 of the Final FS.

Specific Requested Action from the City Council

The Trust is requesting that on or before July 28, 2015, the City approve the redevelopment by either the Skunk Train or Mitchell and agree, in writing that the requirements of Section 5.4.2 of the 2011 Final FS are satisfied as to the Trust and upon the transfer of title of the Trust-Owned Property to the Skunk Train, Mitchell or their affiliate will satisfy the requirement for a "planned and approved redevelopment of the Site" and there will be no obligation for existing Site structures or foundations (or portions of such structures or foundations) to be removed from the Remco Facility by the Trust.

The Trust requests an affirmative written statement from the City that:

On the date title to the Facility passes from AMF Remediation Corp. to the buyer or its affiliate, any obligation created in the Final FS for the Trust to remove the building from the Facility is satisfied. The planned development will satisfy the requirement as to the Trust for a "planned and approved redevelopment of the Site" in the Final FS. There will be no obligation by the Trust to remove existing structures or foundations (or portions of such structures or foundations) at the Remco Facility. The City will not advocate for removal of the building before the Court or before any

Federal or State agency, including but not limited to the U.S. EPA, the Department of Toxic Substances Control or the Regional Board.

Conclusion

The Trust respectfully requests that the City Council approve the redevelopment as discussed above.

The Trust would be pleased to respond to any questions. Anne Farr, the Trustee and Site Project Manager, plans to be present at the June 10, 2015 City Council meeting. In addition, you may direct any questions to Anne Farr or Phil Hunsucker, the Trust's general counsel. Anne's phone number is (916) 781-9375. Phil's phone number is (925) 299-5104.

Very truly yours,
Hunsucker Goodstein PC



Philip C. Hunsucker

PCH:ksp
Encl.
cc: Stuart Block

Appendix A



	TITLE:	HISTORICAL SAMPLE LOCATIONS	DATE:	06/02/15
	LOCATION:	WILLITS ENVIRONMENTAL REMEDIATION TRUST FORMER REMCO HYDRAULICS, INC. WILLITS, CALIFORNIA		FIGURE:



5.4.2 Building Material Remedial Goals

The Willits Trust will remediate the Site consistent with the existing and any proposed future reuse of the Site. At this time, the Facility is zoned for future commercial and/or industrial reuse. It is not currently known whether or not the existing building or foundations (or portions of such structures or foundations) will be part of the future reuse of the Site. A comprehensive investigation of the Remco Site has been conducted and has not identified any soil conditions underlying the existing buildings and foundations that require remediation. The Remedial Action Plan (RAP) will specify requirements for the handling of building and foundation materials, as well as the evaluation and handling of any soils underlying these structures, should these structures be removed from the Site. These plans will include requirements for characterization and appropriate testing, handling, transporting and disposal of any soils observed (through visual or olfactory evidence) to be impacted.

Unless the planned and approved redevelopment of the Site requires reuse of the existing Site structures or foundations (or portions of such structures or foundations), all above-ground structures on the Site and all foundations not required for implementation of the proposed remedy, will be removed as soon as feasible, but in no event later than fifteen (15) months following approval of the RAP. Foundations (or portions of foundations) necessary for implementation of the proposed remedy, but not required for Site redevelopment, will be removed no later than fifteen (15) months following the final round of injections proposed for the in-situ remediation of VOCs, or otherwise required, as part of the remedy. Areas beneath structures and/or foundations retained at the Site in connection with planned and approved redevelopment, or as required for implementation of the proposed remedy, will be adequately characterized and remediated, consistent with the existing use and any proposed future reuse of the Site.

To be protective of future building occupants, certain portions of the Facility building will be remediated. Certain surfaces within the Facility building (such as girders and concrete floors) have been shown to have been impacted by LBP and hexavalent chromium. Furthermore, certain office and hallway floor tiles, mastic, and taped wallboard joints have been shown to contain non-friable asbestos. Some thermal pipe insulation also contains friable asbestos. The presence of LBP and hexavalent chromium poses a potential risk to humans if

the building were to be used for future commercial or industrial purposes. The asbestos in floor tiles or mastic is non-friable and poses a potential risk only if it is disturbed during renovation or removal. Remediation of the building to address potential future use of the structure is included as part of the overall site remedial effort addressed by this FS.

There are specific ARARs that govern management or abatement of asbestos containing materials (ACM) and LBP. Federal regulations at 40 CFR Part 61 (NESHAPS) govern handling and abatement of ACM. California- (Cal-) Occupational Safety and Health Administration (OSHA) also enforces specific regulations related to handling and removal of ACM (8 CCR 1529). Federal OSHA and Cal-OSHA both regulate worker exposure to LBP during construction activities 29 CFR 1926.62. This regulation covers demolition, removal, surface preparation for painting, renovation, remediation, and routine maintenance.

AMEC Geomatrix, Inc. \\Sac1-fs2\projectf\$\Project\7000s\7177 Willits\FEASIBILITY STUDY\Final FS Report\Text\2011 FS Former Remco_FINAL.docx 47

Skunk Train's plan to acquire REMCO



June 2015

June 4, 2015

City of Willits
111 East Commercial Street
Willits, California 95490

Dear Mr. Mayor, Vice Mayor, and Council Members:

Thank you for the opportunity to present our plan for acquiring the former Remco property.

This document will serve as a bit of background and the leg work that we have done in preparation for the June 10th meeting.

On Friday, May 29, 2015 I signed the agreement to purchase the Remco property, and have opened escrow today (Thursday, June 4, 2015).

In accordance with the terms set forth in the decree we are asking that the Willits City Council vote to approve the Skunk Train's use of the property.

Thank you!

Respectfully submitted,

Robert Jason Pinoli



REMCO HISTORY

The Former Remco Hydraulics Facility located at 934 S. Main Street is an elongated, fenced parcel of approximately seven acres, located immediately adjacent to and west of U.S. Highway 101 (Main Street) in downtown Willits. The original facility building was constructed on the property in 1945. The building was expanded over time to accommodate a growing industrial machining and manufacturing business, which was operated under numerous owners from approximately 1945 until 1995. Chrome plating operations were conducted from approximately 1963 through 1995 at the Facility. The last owners, Remco Hydraulics, Inc. and its parent company, MC Industries, both declared bankruptcy in 1995 and the Facility was closed in 1996.

Since established in 1997, the Willits Trust has conducted substantial work to investigate and cleanup the site. The primary chemicals detected at the Remco Site are volatile organic compounds (VOCs) and hexavalent chromium. In addition, other metals, petroleum hydrocarbons, polyaromatic hydrocarbons (PAHs), and polychlorinated biphenyls (PCBs) have been detected in a more limited basis at the Remco Facility. The Willits Trust has completed the characterization of the lateral and vertical extent of these chemicals at the Remco Site and prepared a Remedial Investigation Report (RI Report) documenting these findings. In addition, the Willits Trust has continued to routinely monitor groundwater, storm water and surface water at the Site.

Following completion of the RI Report, the Willits Trust prepared a risk assessment to evaluate current and potential future risks associated with exposure to groundwater at the Site and prepared a feasibility study evaluating alternative remedial actions and recommending final remedial actions for the Site. During the characterization of the Site and preparation of reports, the Willits Trust has made substantial progress at cleaning up the site through the implementation of interim remedial actions.

SKUNK TRAIN HISTORY

Founded in 1885 as a standard gage logging railroad the California Western Railroad was a subsidiary of the Union Lumber Company and the vision of Charles R. Johnson. Passenger service started in 1904 and Willits was reached by rail in 1911 when the final cut at Tunnel #2 was made. The railroad gained popularity in 1925 when the nickname “Skunk” and its character were born. Today the Skunk Train carries some 50,000 passengers annually and ridership continues to grow at a rate of 10% per year.



SKUNK TRAIN TODAY

130 years since its founding the railroad remains an integral part of modern day fabric in the communities it serves. The brand Skunk Train is known worldwide and is considered to be one of the top 10 excursion railroads in North America.

Historically, the Willits operation has always been shuttered outside the Memorial Day to Labor Day time period. In recent years that season has broadened to start from the first part of May and run through December. In fact, December is the one month that the Willits operation mirrors the hustle and bustle of a summer month in Fort Bragg.

Willits has the most growth potential! We are working diligently on expanding our operations; we are increasing our schedule, the frequency of departures, and the quantity of railcars we have.

The current Willits Depot is a beautiful building built in 1915 of virgin redwood, and has also become home to the Willits Chamber of Commerce, Kemmy's Pies, and Blum's Affordable Plumbing. These year-round tenants add a significant measure of security to this valuable historic asset of our community. We fully expect that our tenants will stay given their lease arrangements, and we have no present interest in selling the current depot complex.

FUTURE OF THE SKUNK TRAIN & THE REMCO FACILITY

The future of the Skunk Train looks good. The company is healthy, and healthy enough to take on breathing new life into the Remco property, we want this project to be one that our community can be proud of.

Owning and managing a property the size of Remco doesn't present a problem. The Skunk Train has 8.5 acres of commercial land in downtown Fort Bragg and hundreds of acres of land between Fort Bragg and Willits.

As the City of Willits begins the process of using funds from the recently secured planning grant for all of Main Street, we want to be an active participant in shaping the way our town looks. Having the Remco property will allow us to be a major participant in the gateway.



In preparation for our acquisition of the property we've secured the services of architect Robert Schlosser and his firm Schlosser & Newberger www.lsndesign.com.

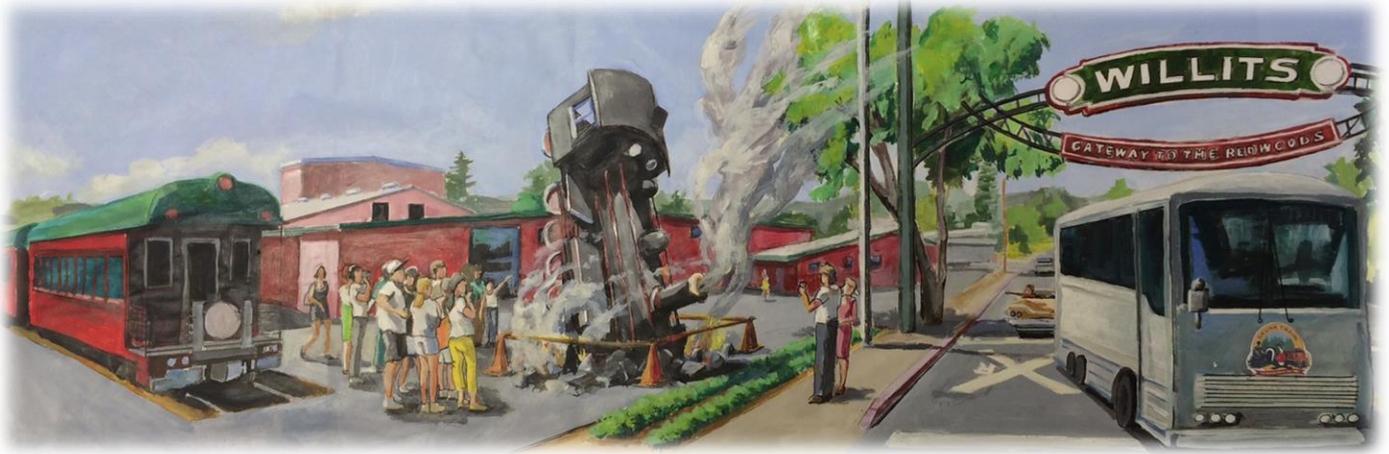
We will present actual renderings at the meeting on June 10th.

Pictured to the Left - The start of the architectural design process – overlaying the existing structure.



The New REMCO Facility

Upon the close of escrow we will commence an aggressive work schedule on the property with hopes of running trains in and out of the facility during the summer of 2016.



At the City Council meeting on the June 10th we will have larger renderings and drawings that depict actual size and scale.

The above image is an artistic rendering of the facility with a life size sculpture of a steam locomotive meant to attract attention.

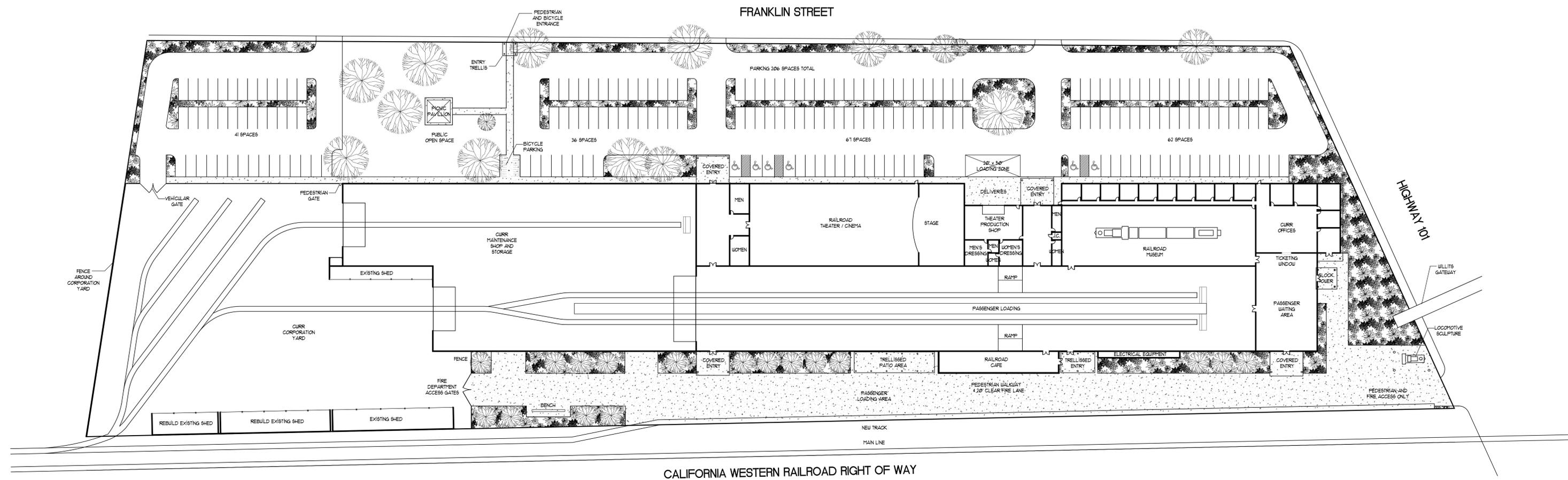
At the new facility we will have:

- Actual size locomotive sculpture to attract attention of passing motorists.
- Expanded retail and passenger waiting area (open year round mirroring the Fort Bragg schedule closed only on the Thanksgiving and Christmas holidays).
- The creation of a railroad museum that also speaks of the Remco history.
- A railroad theatre and cinema (this could potentially be used by our local theatres companies at a later date).
- An all indoor passenger loading area.
- An all indoor passenger car storage area.
- An indoor railcar fabrication facility.
- The acquisition and operation of a steam locomotive from Willits.
- We will move our Maintenance of Equipment Facility to Willits.
- We will move our Maintenance of Way Facility to Willits.

Given the size and scope of where we want to take the Skunk Train, this new facility will create a lot of short term local jobs in the construction trade.

Long term this will create at 8-12 full-time positions, and several part time positions.





NORTH
 **SITE PLAN**
 1/32" = 1'-0"

**ADAPTIVE REUSE OF EXISTING FACTORY FOR
 NEW SKUNK TRAIN DEPOT
 CALIFORNIA WESTERN RAILROAD**
 934 SOUTH MAIN STREET
 WILLITS, CALIFORNIA 95490

SITE PLAN

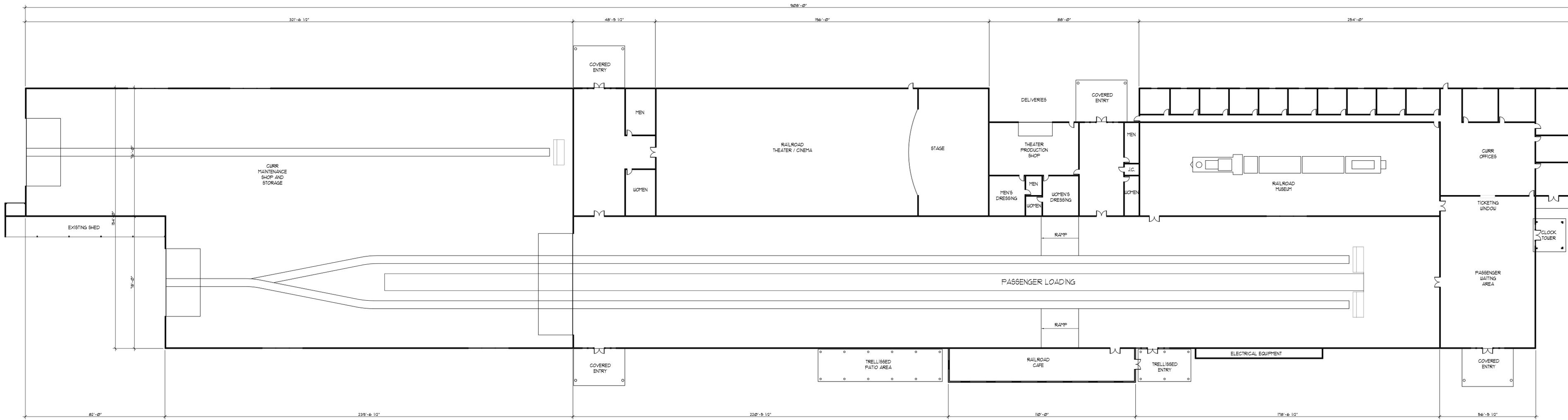
SCHLOSSER, NEWBERGER ARCHITECTS
 ROBERT SCHLOSSER and TODD NEWBERGER
 400 NORTH MAIN STREET FORT BRAGG, CA 95427
 Phone (707) 961-0911 Fax (707) 961-0912
 www.sncdesign.com



REV	REVISIONS

DRAWN RS
CHECKED
SCALE AS NOTED
SHEET 1 OF 3
ISSUE DATE JUNE 1, 2015

A1.2



NORTH
 **FLOOR PLAN**
 1/8" = 1'-0"

**ADAPTIVE REUSE OF EXISTING FACTORY FOR
 NEW SKUNK TRAIN DEPOT
 CALIFORNIA WESTERN RAILROAD**
 934 SOUTH MAIN STREET
 WILLITS, CALIFORNIA 95490

FLOOR PLAN

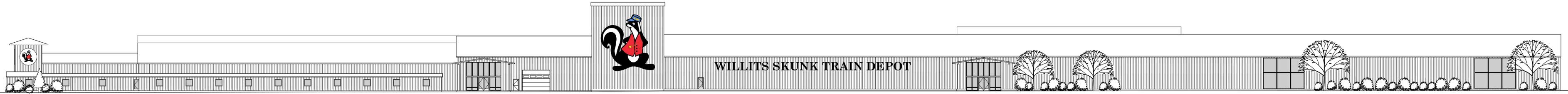

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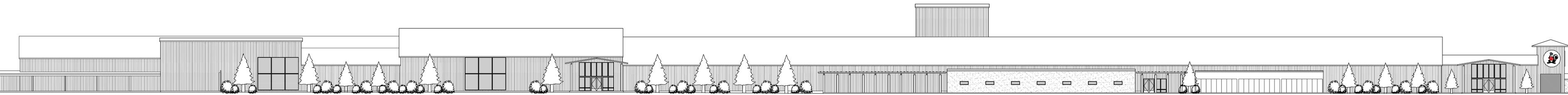
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SCALE AS NOTED
SHEET 2 OF 3
ISSUE DATE JUNE 1, 2015

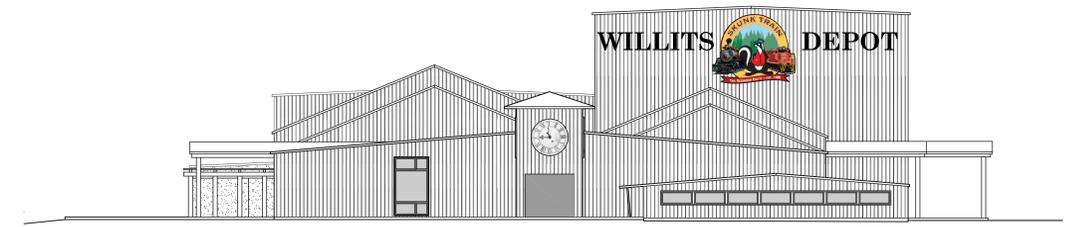
A2.1



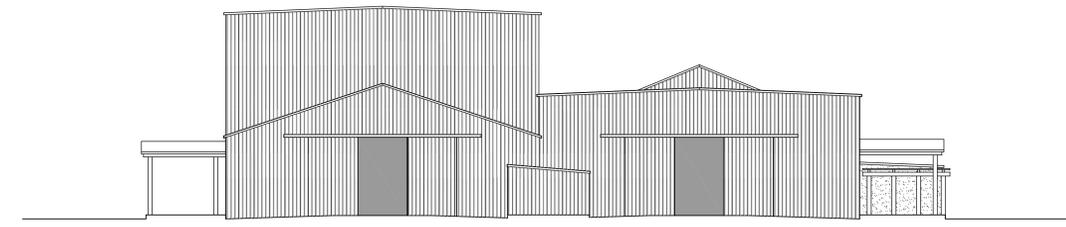
NORTH



SOUTH



EAST



WEST

EXTERIOR ELEVATIONS

ADAPTIVE REUSE OF EXISTING FACTORY FOR
 NEW SKUNK TRAIN DEPOT
CALIFORNIA WESTERN RAILROAD
 934 SOUTH MAIN STREET
 WILLITS, CALIFORNIA 95490

EXTERIOR ELEVATIONS

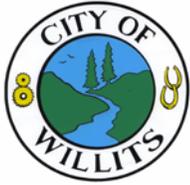
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 www.landscape.com



REV	REVISIONS

DRAWN	RS
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SCALE	AS NOTED
SHEET	3 OF 3
ISSUE DATE	JUNE 1, 2015

A3.1



AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Madge Strong, Council Member

Agenda Title: Letter of Support for SB 508 (Beall) – Rationalizing State Transit Funding Eligibility Criteria

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: N/A

Summary of Request: Mendocino Transit Authority (MTA) asked for their Board's support and of City Council's support of SB508 at their last Board meeting on May 28, 2015. This bill, authored by State Senator Jim Beall, Chair of the Senate Transportation and Housing Committee, is a bill which offers several improvements to the eligibility criteria required to access certain state funds for transit. These proposed changes offer major benefits to MTA and a letter of support seems appropriate. A detailed analysis provided by the California Transit Association follows this memo.

Briefly, SB 508 makes the farebox ratio required to be eligible for Transportation Development Act (TDA) funds 10%, the same for all rural operators. MTA's current required farebox ratio is 14.7% now but that varies from agency to agency (urban operators would be required to maintain a farebox ratio of 20%).

The bill also improves the criteria required to be able to use State Transit Assistance (STA) funds for operating expenses. Due to the volatility of STA funds MTA has not historically used, or been eligible to use, these funds for operating. MTA has typically used STA funds as a match for capital projects. (The STA program is solely funded by the tax on diesel fuel).

During the economic downturn MTA did use STA funds to balance our operating budget and, while we still plan to wean ourselves away from using this particular source for operating funds, the flexibility to do so increases stability during difficult economic times.

This bill has already passed the Senate, and is now in the Assembly. *A draft letter of support to Assemblymember Wood is attached.*

Recommended Action: Adopt Resolution authorizing the Mayor of the City of Willits to sign a letter of support for SB 508.

Alternative(s): None.

Fiscal Impact: None.

Personnel Impact: None.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

June 3, 2015

The Honorable Jim Wood
California State Senate
P O Box 942849, Room 4130
Sacramento, CA 94249-0075

Re: SB 508 (Beall) – Rationalizing State Transit Funding Eligibility Criteria

Dear Assemblymember Wood,

On behalf of the Willits City Council, I ask for your **SUPPORT** for **SB 508 (Beall)**, which would rationalize the current eligibility criteria for various state transit funding sources.

Under current law, transit operators are required to meet specified farebox recovery and operating cost criteria in order to receive funds for operations from the Transportation Development Act (called Local Transportation Fund dollars or LTF) and/or the State Transit Assistance (STA) program.

Originally, these requirements were put into place to further the goal of efficiency and productivity in transit operations. Unfortunately, aspects of these requirements have proven to be unworkable in today's marketplace due, in part, to external factors that drive costs, but which fall outside of a transit operator's control (e.g. the cost of health and liability insurance, fuel, and federally-mandated paratransit). The inability to rein in these external cost drivers, combined with the "pass/fail" nature of these requirements, results in transit operators forfeiting access to 100% of their LTF and STA allocation for operations. In practical terms, this means that many transit operators are often forced to make service decisions that are antithetical to the state's larger environmental, mobility, and social equity objectives.

SB 508 would address the challenges posed by current law by creating more flexible farebox recovery and operating cost criteria; new exemptions for health and pension costs, and standard facilities financing costs; and, eliminating the "pass/fail" nature of the STA program eligibility criteria in favor of a sliding scale or proportional approach to penalizing operators. We strongly believe that SB 508 will lead to clearer state objectives and increased chances for smooth flow of funds to transit systems, while maintaining the state's vital interest in ensuring efficiency in transit operations.

Again, I reiterate our **SUPPORT** for **SB 508 (Beall)** and we thank you for considering our position on this important measure.

Sincerely,

Bruce Burton
Mayor, Willits City Council

cc: The Honorable Jim Beall, California State Senate
Joshua W. Shaw, Executive Director, California Transit Association



SB 508 (Beall) – Rationalizing State Transit Funding Eligibility Criteria

Background

State law currently imposes two different kinds of eligibility criteria on transit operators – these criteria must be satisfied before the operators receive certain funds, as follows:

Farebox Recovery Ratio: Public Utilities Code section 99268 *et seq.* provide that operators must recover a certain percentage of their operating costs from the farebox – in other words, from the transit rider. Farebox recovery ratios must be maintained in order for operators to receive their Transportation Development Act (TDA) funds (called Local Transportation Fund dollars, or, LTF), and their State Transit Assistance (STA) Program funds if they are to be used for operating purposes. TDA funds represent the lifeblood of transit funding, and are derived from the local quarter-cent sales tax on all goods, collected by the state, and returned to each county on a population basis to be used solely for public transit purposes. TDA funds are flexible, and can be used for either operations or capital purposes. The STA Program is the one remaining source of flexible transit funding provided directly by the state, and can be used for either operations or capital purposes. It is derived from one source, the sales tax on diesel fuel.

STA Eligibility Criteria: To receive STA funds for operating purposes, according to Public Utilities Code section 99314.6, the transit operator's total operating cost per revenue vehicle hour must be maintained at or less than the previous year's cost, as adjusted by the CPI. (There is also a 3-year average cost option.)

The Problems

Both of these funding eligibility criteria require transit operators to maintain costs within a certain parameter or risk losing vital funding. It is, of course, appropriate for the state to impose efficiency and productivity criteria on transit operators, and the industry works very hard to meet these goals. However, certain costs are beyond the reasonable control of a transit operator. For instance, the commercial insurance market regularly goes through cycles of extreme tightening of available capital, which has in the past caused insurance premiums for all risks to skyrocket, including for public transit liability insurance.

Similarly, the energy crisis of several years ago caused the steep increase in the price of certain fuels for many operators in California. Similarly, the costs of providing federally-mandated paratransit services

continue to double almost every year. We could face steep fuel prices again, like last year, as Cap and Trade brings in the fuel producers. And, Americans with Disabilities Act paratransit services are needed now more than ever, as the California population ages.

These kinds of cost increases – sudden, unplanned and unavoidable – have threatened the continued receipt of transit operators’ TDA and STA funding.

With regard to treatment of these costs, the current farebox recovery system for TDA funds creates *different exemptions and definitions* of non-included costs than the eligibility criteria system for STA funds. **These should be standardized.**

Moreover, the TDA eligibility criteria come with them several anachronistic requirements, first put in place in the 1970s and early 1980s when mass transit systems were new, and the state wasn’t practiced in overseeing local transit development; some of these rules no longer make sense.

For instance, operators today are required to maintain a farebox recovery ratio of either 20% (for urban systems) or 10% (for suburban and rural systems), *OR* the actual farebox recovery ratio each system maintained in 1978-79, **whichever is GREATER**. Local economic conditions, operating environments, the various built landscapes, and even political preferences with regard to transit affordability – all these factors change dynamically year-to-year, much less decade-to-decade. **A more predictable, flexible system of accountability is needed with regard to farebox recovery.**

With regard to the STA eligibility criteria system, several years ago, as the legislature was enacting the gas tax swap and reducing other sources of transit funding, a temporary exemption was put in place such that operators did not have to meet the STA eligibility criteria in order to use their remaining STA funds for operations. The exemption sunsets on June 30, 2015 – even though the STA program funding level has shrunk since passage of the gas tax swap. **The STA eligibility exemption must be dealt with, or, some operators will face in 2015-16 the prospects of reduced STA funds that can only be used for capital purposes, and that are no longer available to them for operating purposes.**

Finally, the STA eligibility criteria also impose a “*pass / fail*” standard – i.e. even if an operator exceeds its required cost limit by only 0.01%, that operator is penalized 100% of its STA allocation for operations (i.e. it must use its *whole* allocation *only* for capital purposes.) **The standard must be rationalized.**

SB 508 (Beall)

This bill addresses the multiple challenges described above. Specifically, the bill:

- Deletes the farebox recovery requirement that agencies maintain the ratio they achieved in 1978-79. This leads to a simple urban / rural requirement of 20% / 10%, and eliminates the circumstance we have now whereby one rural agency can have a much different ratio requirement than a rural agency operating right next door.
- Enumerates the exact same list of exclusions from the definition of operating cost for both the farebox recovery ratio requirement and the STA Program qualifying criteria requirement. Thus, true “parity” is created between the two systems.

- Excludes principal and interest payment on all capital projects funded with certificates of participation from the definition of operating cost used for the farebox recovery ratio requirement.
- Clarifies that local funds, counted toward the farebox recovery ratio requirement, include any any nonfederal or nonstate grants or other revenues generated by, or distributed to the operator.

With regard to the STA eligibility criteria, the bill *also*:

- Eliminates the “pass / fail” nature of the STA qualifying criteria, under which an operator – currently – could fail its CPI target by 0.01% but still lose 100% of its STA allocation for operations.
- Instead, the bill replaces that provision with a new section creating a “sliding scale” or *proportional* approach to penalizing an operator (with regard to using the funds for operations versus capital). For example, if an operator goes over its required cost per hour target by 10%, then 10% of its STA funds could be withheld from operations.
- This section also provides an example of how the 1-year versus rolling 3-year average qualifying criteria interact (i.e. the operator loses the lower amount by which the operator fails the two efficiency standards).

Contact: Joshua W. Shaw, Executive Director
(916) 446-4656, josh@caltransit.org

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
26506	05/18/15	REGISTRY OF CHARITAB	4421 ANNUAL RENEWAL FEE	150.00	523298	150518		P N H 100.1002.2001.002
26507	05/19/15	SCOOPS	.09418 FINANCE BDGT MTG LUNCH	33.50	523299	150519		P N H 100.1001.2055.000
26508	05/19/15	DANNY'S VACCUM SHOP	4126 VACUUM REPAIR	78.31	523300	150519		P M H 100.1016.2025.000
26509	05/22/15	MENDO-LAKE CREDIT UN	104 DIRECT DEPOSIT	350.00	523301	150522		P N H 690.237
26510	05/22/15	AFLAC	4036 125 PLAN POLICY PRE	1,316.28	523302	166958		P N H 690.246
26511	05/22/15	MASSMUTUAL RETIREMEN	4870 DEFERRED COMPANSATI	1,555.00	523303	150522		P N H 690.236
26512	05/22/15	PERS	256 EMPLOYER CONTRIBUT	23,338.31	523304	150522		P N H 690.229
26512	05/22/15	PERS	256 EMPLOYEE CONTRIBUTI	7,668.06	523304	150522		P N H 690.230
				31,006.37	*CHECK TOTAL			
26513	05/22/15	R E M I F	135 MEDICAL INS PREMIU	71,907.70	523305	150522		P N H 690.231
26513	05/22/15	R E M I F	135 DENTAL INS PREMIUM	5,049.00	523305	150522		P N H 690.231
26513	05/22/15	R E M I F	135 VISION INS PREMIUM	907.50	523305	150522		P N H 690.231
				77,864.20	*CHECK TOTAL			
26514	05/26/15	COUNTY OF MENDOCINO	4287 WELL PERMIT FEE	361.00	523306	150522		P N H 503.5031.4003.038
26515	05/27/15	SCOOPS	.09419 BUDGET WRKSHP LUNCHEO	110.00	523307	150527		P N H 100.1001.2199.000
GENERAL CHECK FORM								
			TOTAL	112,824.66				

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
26516	05/29/15	ADVANCED CUTTING SYS	4278 TOOLS	187.99	523212	3422		P M W 202.2020.2101.045
26517	05/29/15	ALPHA OMEGA	.09416 CONF ROOM RENTAL REFUN	25.00	523211	150522		P N W 100.1016.7250.000
26518	05/29/15	AT&T	4123 POLICE	19.51	523206	6549409		P N W 100.1020.2015.000
26519	05/29/15	AT&T	4615 WATER	171.29	523279	150519		P N W 503.5030.2015.000
26520	05/29/15	AT&T MOBILITY	4253 POLICE	42.39	523207	05202015		P N W 100.1020.2015.000
26521	05/29/15	AUTO MART AUTO REPAI	4791 VEHICLE MAINT UNIT	1,497.65	523208	18738		P M W 100.1022.2044.000
26521	05/29/15	AUTO MART AUTO REPAI	4791 VEHICLE MAINT UNIT	23 342.67	523209	18742		P M W 100.1022.2044.000
				1,840.32	*CHECK TOTAL			
26522	05/29/15	AVS INC	4597 EQUIP MAINT	380.00	523210	1433		P N W 503.5033.2041.000
26523	05/29/15	BANK OF AMERICA	10 COUNCIL MEETING	8.99	523278	150518		P N W 503.5033.2105.000
26523	05/29/15	BANK OF AMERICA	10 WATER PLANT INTERNET	49.99	523278	150518		P N W 503.5030.2015.000
26523	05/29/15	BANK OF AMERICA	10 MALWAREBYTES	24.95	523278	150518		P N W 503.5030.2199.000
26523	05/29/15	BANK OF AMERICA	10 TRAINING LODGING	429.03	523278	150518		P N W 503.5033.2105.000
26523	05/29/15	BANK OF AMERICA	10 EMERG WTR LINE SUPP	1,558.37	523278	150518		P N W 503.5031.4003.038
26523	05/29/15	BANK OF AMERICA	10 WCAC INTERNET	74.61	523278	150518		P N W 600.601
26523	05/29/15	BANK OF AMERICA	10 EMPL APPRECIATION	26.00	523278	150518		P N W 100.1005.2199.000
26523	05/29/15	BANK OF AMERICA	10 OFFICE SUPPLIES	43.15	523278	150518		P N W 100.1002.2055.000
26523	05/29/15	BANK OF AMERICA	10 EQUIP UNIT 253	184.85	523278	150518		P N W 651.6510.2199.000
26523	05/29/15	BANK OF AMERICA	10 PER DIEM	21.17	523278	150518		P N W 100.1020.2105.000
26523	05/29/15	BANK OF AMERICA	10 HAND SANITATION	257.12	523278	150518		P N W 100.1022.2101.033
				2,678.23	*CHECK TOTAL			
26524	05/29/15	BAY AREA BARRICADE	478 ECONOMY BARRICADE	887.14	523213	317571		P N W 200.2003.2101.045
26525	05/29/15	CALIFORNIA SURVEYING	410 PRINTER INK CARTRIDGE	464.43	523216	32427/1		P N W 100.1042.2055.000
26525	05/29/15	CALIFORNIA SURVEYING	410 PRINTER INK TANK	1,005.26	523217	32946/1		P N W 100.1042.2055.000
26525	05/29/15	CALIFORNIA SURVEYING	410 INK CARTRIDGE RETURN	443.83CR	523218	34010/1		P N W 100.1042.2055.000
				1,025.86	*CHECK TOTAL			
26526	05/29/15	CDW-G	4018 2 ACROBAT PRO SOFTWARE	617.64	523222	VH56330	003702	P N W 651.6510.2199.000
26526	05/29/15	CDW-G	4018 DISPATCH PRINER	738.79	523223	VH32207	003701	P N W 651.6510.2199.000
				1,356.43	*CHECK TOTAL			
26527	05/29/15	CHEVRON USA, INC.	27 FUEL	648.10	523214	78989197707		P N W 100.1022.2044.000
26528	05/29/15	CLEARLY MENDOCINO WA	4221 WATER MAY 2015	82.50	523221	150531		P M W 100.1020.2199.000
26529	05/29/15	COASTLAND ENGINEERIN	4145 NEW HOSP BLG PLAN	10,593.87	523215	37467		P N W 100.1015.2081.030
26530	05/29/15	COUNTY OF MENDOCINO	198 DISTRICT REPORT	50.00	523219	150519		P N W 501.5010.2055.000
26530	05/29/15	COUNTY OF MENDOCINO	198 DISTRICT REPORT	100.00	523220	150504		P N W 501.5010.2055.000
				150.00	*CHECK TOTAL			

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
26531	05/29/15	EBA ENGINEERING INC	3985 GROUNWATER MONITORING	950.00	523224	27726		P N W 213.2133.2081.030
26531	05/29/15	EBA ENGINEERING INC	3985 PCMP & NON-WATER CA	4,296.25	523225	27727		P N W 213.2133.2081.030
				5,246.25	*CHECK TOTAL			
26532	05/29/15	EEL RIVER FUELS	28 FUEL	823.71	523226	398017		P N W 100.125
26532	05/29/15	EEL RIVER FUELS	28 DIESEL FUEL	69.42	523227	398020		P N W 100.126
26532	05/29/15	EEL RIVER FUELS	28 FUEL	853.36	523229	399154		P N W 100.125
				1,746.49	*CHECK TOTAL			
26533	05/29/15	ELENNISS/JERRY T	4200 VISE MOUNT FOR TRUCK	205.44	523283	9079		P M W 100.1041.2041.000
26534	05/29/15	FEDERAL EXPRESS	50 SHIPPING	100.30	523228	5-033-47337		P N W 500.5001.2041.000
26535	05/29/15	FISHER WIRELESS	4105 PD RADIO MAINT JUNE	1,266.30	523230	1598		P N W 100.1020.2041.000
26536	05/29/15	FORT BRAGG ELECTRIC	4178 RAW WATER PUMP	999.00	523280	275988		P N W 503.5031.2041.000
26537	05/29/15	GEARY, SHEA, ODONNEL	4721 BROOKTRAILS LEGAL	117,714.77	523231	39137		P M W 501.5017.6001.000
26538	05/29/15	GOLDEN STATE OVERNIG	4728 EVIDENCE SHIPPING	6.21	523232	2818050		P N W 100.1022.2101.031
26539	05/29/15	HACH COMPANY	70 CHEMICALS	642.85	523282	9383280		P N W 503.5033.2101.034
26540	05/29/15	HERMAN/SCOTT	4735 TRAINING/MILEAGE	212.75	523234	150519		P N W 503.5031.2105.000
26540	05/29/15	HERMAN/SCOTT	4735 TRAINING PER DIEM	120.00	523234	150519		P N W 503.5031.2105.000
26540	05/29/15	HERMAN/SCOTT	4735 BOOT ALLOWANCE	96.87	523235	150528		P N W 503.5031.2010.000
26540	05/29/15	HERMAN/SCOTT	4735 BOOT ALLOWANCE	96.86	523235	150528		P N W 503.5033.2010.000
				526.48	*CHECK TOTAL			
26541	05/29/15	HERTZ EQUIPMENT RENT	3979 TRENCHER RENTAL	253.07	523236	28022626-001		P N W 503.5031.2101.038
26542	05/29/15	HOWARD HOSPITAL	78 S.A.R.T. EXAM 15-02	1,500.00	523233	66737239		P M W 100.1020.6001.000
26543	05/29/15	I B E W	255 EMPLOYEE CONTRIBUTION	443.05	523238	150522		P N W 690.235
26544	05/29/15	INTEGRITY SHRED LLC	4932 DOCUMENT SHREDDING	50.00	523237	49444		P N W 100.1002.2055.000
26545	05/29/15	JDS	4324 PARKING CITATION ADMI	100.00	523239	5344		P N W 100.1020.2081.030
26546	05/29/15	JENFITCH LLC	4950 WATER PLANT CHEMICA	1,728.55	523240	9394		P N W 503.5033.2101.034
26546	05/29/15	JENFITCH LLC	4950 WATER PLANT CHEMICA	1,783.80	523241	9400		P N W 503.5033.2101.034
26546	05/29/15	JENFITCH LLC	4950 WATER PLANT CHEMICA	1,307.70	523242	9399		P N W 503.5033.2101.034
				4,820.05	*CHECK TOTAL			
26547	05/29/15	JIM-N-I RENTALS	4968 EQUIPMENT RENTAL	841.21	523243	45948		P M W 503.5031.2101.038
26548	05/29/15	KILLION/FRED	4607 CITY HALL JANITORIAL	800.00	523244	150527		P M W 100.1016.2061.020
26548	05/29/15	KILLION/FRED	4607 JANITORIAL	130.00	523245	PW&ENG14/15-11		P M W 100.1042.2081.030
26548	05/29/15	KILLION/FRED	4607 JANITORIAL	130.00	523245	PW&ENG14/15-11		P M W 100.1040.2081.030
				1,060.00	*CHECK TOTAL			

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
26549	05/29/15	MATRIX CONSULTING GR	4701 COST ALLOCATION PLA	1,400.00	523253	2		P M W 100.1003.2081.030
26550	05/29/15	MCNELLEY/MARK	4579 PER DIEM 5/4-17/2015	416.00	523247	150523		P N W 651.6510.2199.000
26550	05/29/15	MCNELLEY/MARK	4579 REIMBURSE BATTER UNIT	119.95	523251	533880		P N W 100.1022.2044.000
				535.95	*CHECK TOTAL			
26551	05/29/15	MEAD & HUNT INC	4031 ALP UPDATE	2,435.05	523250	251732		P N W 500.5001.2081.030
26552	05/29/15	MEDORA CORPORATION	4762 SOLARBEE LEASE	2,724.75	523254	76008		P N W 503.5033.2095.000
26553	05/29/15	MENDOCINO COUNTY	.09417 OVERPAYMENT	250.00	523249	150522		P N W 501.0501.6403.000
26554	05/29/15	MENDOCINO JANITORIAL	4255 PD JANITORIAL	1,100.00	523248	706157		P M W 100.1016.2061.020
26555	05/29/15	MUNISERVICES, LLC	1441 4TH QTR STARS REPORTS	500.00	523252	37539		P N W 100.1003.2081.030
26556	05/29/15	P G & E COMPANY	114 ENGINEERING	144.95	523257	150519		P N W 100.1042.2110.000
26556	05/29/15	P G & E COMPANY	114 PARKS	309.34	523257	150519		P N W 100.1050.2110.000
26556	05/29/15	P G & E COMPANY	114 SEWER	55.78	523257	150519		P N W 501.5013.2110.000
26556	05/29/15	P G & E COMPANY	114 WATER	31.35	523257	150519		P N W 503.5033.2110.000
26556	05/29/15	P G & E COMPANY	114 PUBLIC WORKS	144.95	523257	150519		P N W 100.1040.2110.000
				686.37	*CHECK TOTAL			
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPP	3,578.94	523284	22750862		P N W 503.5031.4003.038
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPP	2,935.59	523285	22752523		P N W 503.5031.4003.038
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPP	1,384.00	523286	22752523-1		P N W 503.5031.4003.038
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLI	432.50	523287	22753253		P N W 503.5031.4003.038
26557	05/29/15	PACE SUPPLY CORP	12 RETURN	462.23CR	523288	CM022749486-1		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 WATER MTNC SUPPLIES	433.61	523289	22766956		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPP	2,465.25	523290	22750862-1		P N W 503.5031.4003.038
26557	05/29/15	PACE SUPPLY CORP	12 SURVEY SUPPLIES	840.67	523291	22753442		P N W 100.1042.2101.045
26557	05/29/15	PACE SUPPLY CORP	12 WATER MAINT SUPPLIES	833.77	523292	22749657		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 WATER MAINT SUPPLIES	23.30	523293	22780226		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 WATER MAINT SUPPLIES	112.08	523294	22781841		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 WATER MAINT SUPPLIES	217.55	523295	22781842		P N W 503.5031.2041.000
26557	05/29/15	PACE SUPPLY CORP	12 EMERG WTR LINE SUPPLIE	73.31	523296	22756583		P N W 503.5031.4003.038
				12,868.34	*CHECK TOTAL			
26558	05/29/15	PETTY CASH	123 WATER/VINEGAR EQUIP CA	23.39	523258	150527		P N W 503.5031.2041.000
26558	05/29/15	PETTY CASH	123 COMM CNTR REPAIR SUPPL	49.66	523258	150527		P N W 100.1016.2025.000
26558	05/29/15	PETTY CASH	123 BDGT WRKSP REFRESHMENT	18.18	523258	150527		P N W 100.1001.2055.000
				91.23	*CHECK TOTAL			
26559	05/29/15	PITNEY BOWES	4507 POSTAGE	1,005.00	523255	150511		P N W 100.1002.2055.000
26559	05/29/15	PITNEY BOWES	4507 POSTAGE	20.79	523256	150518		P N W 100.1002.2055.000
				1,025.79	*CHECK TOTAL			
26560	05/29/15	RAMMING/TIM	127 BUSINESS CARDS	50.82	523261	3332		P M W 100.1042.2055.000

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
GENERAL CHECK FORM								
26560	05/29/15	RAMMING/TIM	127 ENVELOPES	646.59	523262	3466		P M W 503.5030.2055.000
26560	05/29/15	RAMMING/TIM	127 POSTERS/HANDBILLS	89.74	523263	3345		P M W 600.601
				787.15	*CHECK TOTAL			
26561	05/29/15	REDWOOD TOXICOLOGY	4820 DRUG TEST PANELS	10.78	523260	513114		P N W 100.1022.2101.031
26562	05/29/15	ROUND TREE GLASS INC	138 CARN LIB WINDOW REPAI	413.02	523259	64353		P M W 100.1016.2045.000
26563	05/29/15	STATE OF CALIFORNIA	843 DUI ANALYSIS APRIL 201	70.00	523264	100036		P N W 100.1020.2061.014
26564	05/29/15	STATE WATER RES CONT	468 GRADE III CERT SIMON	300.00	523297	150529		P N W 501.5013.2001.002
26565	05/29/15	UKIAH PAPER SUPPLY I	164 JANITORIAL SUPPLIES	724.76	523265	441251		P N W 100.1050.2101.045
26565	05/29/15	UKIAH PAPER SUPPLY I	164 JANITORIAL SUPPLIES	447.12	523266	441757		P N W 100.1016.2025.000
				1,171.88	*CHECK TOTAL			
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	3.66	523267	958793215		P M W 100.1002.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	3.58	523267	958793215		P M W 409.4090.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	3.58	523267	958793215		P M W 409.4090.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	5.48	523268	958793175		P M W 503.5031.2041.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	3.57	523268	958793175		P M W 503.5033.2041.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	6.34	523268	958793175		P M W 503.5030.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	218.59	523268	958793175		P M W 503.5030.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	18.31	523268	958793175		P M W 100.1002.2055.000
26566	05/29/15	UNITED PARCEL SERVIC	165 SHIPPING	5.06	523269	5382F9195		P M W 207.2070.4003.002
				268.17	*CHECK TOTAL			
26567	05/29/15	US BANK	4512 ADMIN FEE	1,250.00	523270	9277271		P N W 100.1003.2199.000
26568	05/29/15	VERIZON WIRELESS	4828 PUBLIC WORKS	11.39	523271	150515		P N W 100.1040.2015.000
26568	05/29/15	VERIZON WIRELESS	4828 CODE ENFORCEMENT	11.12	523271	150515		P N W 100.1011.2015.000
26568	05/29/15	VERIZON WIRELESS	4828 WIFI HOTSPOT	38.01	523271	150515		P N W 100.1030.2101.045
26568	05/29/15	VERIZON WIRELESS	4828 POLICE	3.31	523271	150515		P N W 100.1020.2015.000
26568	05/29/15	VERIZON WIRELESS	4828 SEWER	42.51	523271	150515		P N W 501.5013.2015.000
				106.34	*CHECK TOTAL			
26569	05/29/15	W P O A	262 EMPLOYEE CONTRIBUTION	973.94	523274	150522		P N W 690.234
26570	05/29/15	WELLS FARGO EQUIPMEN	4677 PRINCIPAL	4,324.90	523276	10217149		P N W 501.5011.3001.000
26570	05/29/15	WELLS FARGO EQUIPMEN	4677 INTEREST	239.58	523276	10217149		P N W 501.5011.3002.000
				4,564.48	*CHECK TOTAL			
26571	05/29/15	WILLITS KIDS CLUB	3981 PAYROLL DEDUCTION	20.00	523273	150522		P N W 690.248
26572	05/29/15	WILSON/BILL	4363 GRADE 4 CLASS MILEAGE	215.63	523275	150515		P N W 503.5033.2105.000
26572	05/29/15	WILSON/BILL	4363 GRADE 4 CLASS PER DIEM	80.00	523275	150515		P N W 503.5033.2105.000
26572	05/29/15	WILSON/BILL	4363 GRADE 4 TEST MILEAGE	212.75	523275	150515		P N W 503.5033.2105.000
26572	05/29/15	WILSON/BILL	4363 GRADE 4 TEST LODGING	235.95	523275	150515		P N W 503.5033.2105.000
26572	05/29/15	WILSON/BILL	4363 GRADE 4 TEST PER DIEM	40.00	523275	150515		P N W 503.5033.2105.000
				784.33	*CHECK TOTAL			

Disbursements Journal

WARRANT	DATE	VENDOR	DESCRIPTION	AMOUNT	CLAIM	INVOICE	PO#	F 9 S ACCOUNT
		GENERAL CHECK FORM						
26573	05/29/15	WIPF/ERNEST	1032 RAW WATER PUMP	11,095.61	523272	36710		P M W 503.5033.2041.000
26574	05/29/15	XEROX BUSINESS SERVI	4947 MONTHLY NEW VISION	3,748.69	523277	1151567		P N W 100.1003.2041.000
		GENERAL CHECK FORM						
			TOTAL	206,791.97				

CITY OF WILLITS
BUILDING AND SAFETY
 111 E. Commercial St. Willits, Ca. 95490
 (707) 459-7122

DATE: June 1, 2015

TO:
 Mendocino County Assessor
 Att: Joe
 501 Low Gap Rd., 1020
 Ukiah, CA. 95482

FROM: Building Department, City of Willits

RE: Permit Completion for Month of May, 2015

PARCEL#	WORK DONE	ADDRESS	VALUE	DATE	PERMIT #
The following permits were issued.					
038-020-32	Portable office / Air ambulance base	1310 Poppy Dr.	100,000	5/01/15	8349
007-140-05	Shade structure / gazebo	1619 S. Main St.	8,000	5/01/15	8359
005-190-20	Replace furnace	251 S. Lenore Ave.	1,000	5/04/15	8360
006-010-45	Replace water heater	353 Laurel St.	500	5/05/15	8361
006-110-08&09	Diesel fuel dispensary	555 W. Hwy 20	150,000	5/06/15	8362
007-210-23	Rough grading for medical office building	3 Marcela Dr.	100,000	5/07/15	8363
006-021-07	512 sq. ft. gazebo	350 North St.	13,000	5/08/15	8364
005-110-05	Remodel 2160 sq. ft. commercial space for bar	151 N. Main St.	21,600	5/13/15	8365
007-200-20	Replace decks and bathtubs, 4 apartment units	1701-1707 Elm Ln.	10,000	5/20/15	8366
005-222-04	Repair termite damage	65 W. Van Lane	10,000	5/26/15	8367
005-100-15	Tearoff reroof	78 Hillside Dr.	3,500	5/27/15	8368
005-241-22	Tearoff reroof	490 Redwood Ave.	3,500	5/27/15	8369
007-291-27	Demo illegal const.	220 Margie Dr.	2,500	5/28/15	8370

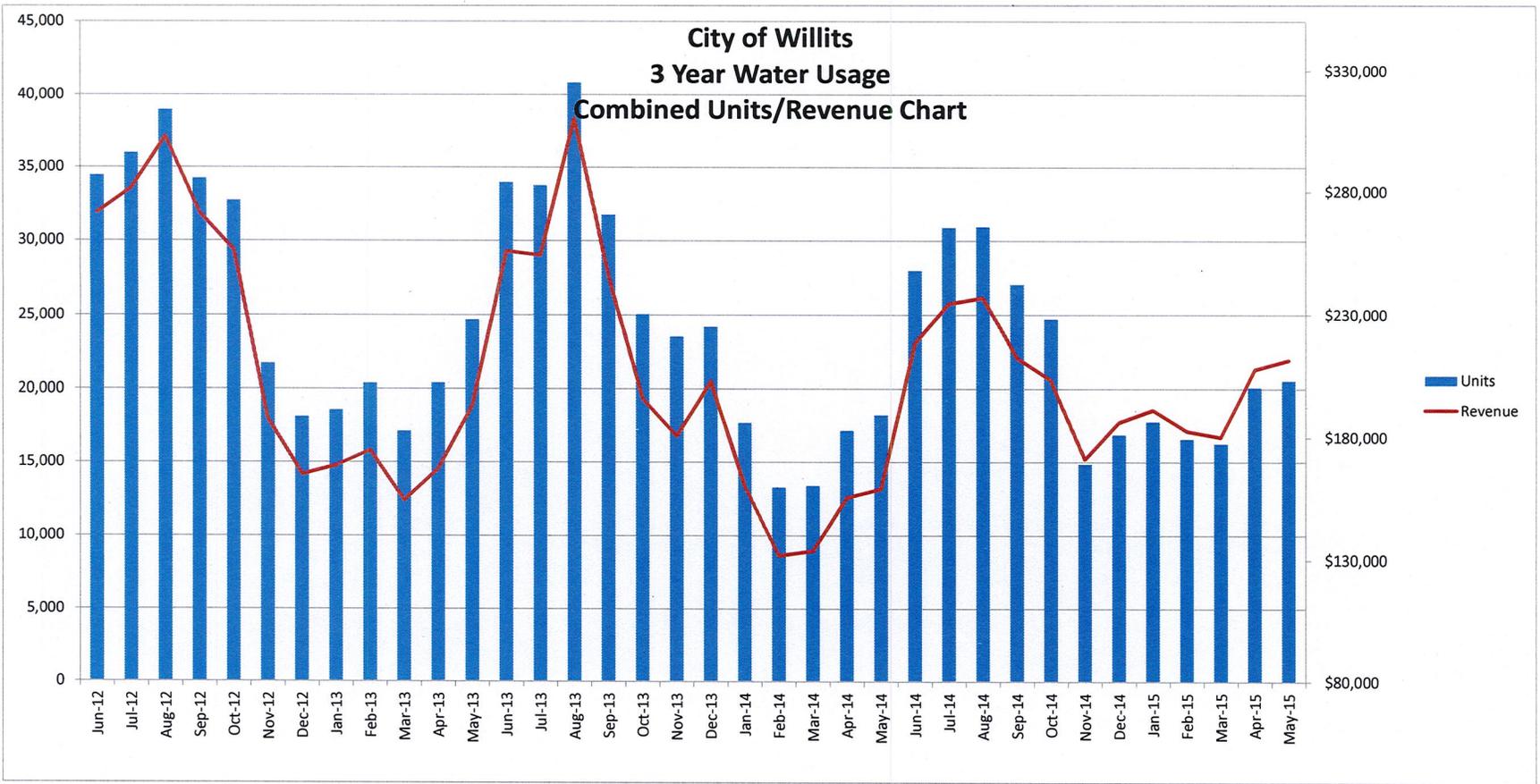
COMPLETED PROJECTS					
005-141-01	Timber trellis	101 N. Main St.	6,000	8/14/14	8271
006-022-18	Demo illegal const.	460 North St.	2,500	4/09/15	8348
007-292-21	Furnace replacement	242 Margie Dr.	3,000	4/10/15	8351
006-080-26	Overlay reroof	555 Mill St.	2,500	4/02/15	8346
005-214-12	Interior tenant improvements	225 S. Main St.	15,000	4/10/15	8350
006-023-49	Replace siding	386 Coast St.	7,500	4/24/15	8358
006-010-45	Replace water heater	353 Laurel St	500	5/5/15	8361
007-232-30	New 2046 sq. ft. house	433 Grove St.	288,750	10/14/14	8292
006-045-10	Replace furnace	99 California St.	3,000	4/15/15	8354
007-140-05	Shed roof auto detailing structure	1619 S. Main St.	8,000	4/30/15	8359

John Sherman
Building Official
City of Willits

New Business License - May 2015

	<i>Name</i>	<i>Owner</i>	<i>Address</i>	<i>Date Issued</i>	<i>Type of Bussiness</i>
BL#					
6463	Purple Moose	Gina Giles	1402 S Main St Willits	5/12/2015	Second Hand Store
6464	One Six Two Studios	Fredrick Fisher	80 South St., Willits	5/12/2015	Recording Studio
6465	Tima Marston, MA, MFT	Tina Marston	390 S Main St., Willits	5/12/2015	Psychotherapy, Counseling
6466	Helmer & Sons, Inc.	Maurice Helmer	910 Howell Mtn Rd. Angwin, CA	5/12/2015	Construction

City of Willits 3 Year Water Usage Combined Units/Revenue Chart



CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING												
	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14
UNITS	2201	2112	1716	1943	1867	1802	1544	2652	2732	2835	2859	2739
Apartment MF	568	452	173	236	342	212	280	453	699	573	499	550
Large Business	163	161	155	82	54	60	78	198	251	294	338	339
Churches	644	645	525	567	609	572	527	877	790	953	1032	857
Restaurants & Bar	253	288	243	273	234	248	187	259	201	219	232	195
Grocery	1226	1238	855	691	712	636	659	1517	1551	1916	1631	1481
Hospital	574	618	522	499	539	709	524	1028	909	890	1309	810
Industrial	312	351	335	387	393	357	387	444	317	305	328	310
Laundry	601	594	418	534	536	482	484	757	680	806	940	771
Motels	1599	1348	1019	619	528	608	604	1774	3085	4435	2917	3095
Public Facility	9413	9301	7782	8058	9101	8516	7227	10992	11748	13166	13637	12553
Residential SF	1352	1400	1109	1116	1171	1077	1048	1449	1439	1603	1672	1458
Small Business	1169	1194	1062	1281	1353	1345	1055	1510	1443	1776	2010	1623
Mble Hm/Trailers	459	401	326	280	327	236	237	812	1165	1167	1461	1161
City Accounts	<hr/>											
TOTAL UNITS	20,534	20,103	16,240	16,566	17,766	16,860	14,841	24,722	27,010	30,938	30,865	27,942
% of prev year	87%	80%	121%	125%	100%	70%	63%	99%	85%	76%	91%	82%
% of two year prior	81%	105%	95%	81%	96%	93%	68%	76%	79%	79%	86%	81%
WATER BILLING MONTHLY												
USAGE REVENUE												
	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14
Apartment MF	15,811	15,315	12,253	13,922	13,422	13,029	10,844	16,008	16,465.65	17,041.65	17,369.60	16,416.00
Large Business	4,090	3,251	1,242	1,689	2,456	1,523	2,013	2,715	4,194.00	3,435.15	2,991.15	3,297.15
Churches	1,174	1,159	1,116	590	389	432	562	1,188	1,506.00	1,764.00	2,028.00	2,034.00
Restaurants & Bar	4,634	4,641	3,768	4,071	4,373	4,107	3,783	5,252	4,735.45	5,715.25	6,185.65	5,132.05
Grocery	1,822	2,074	1,750	1,966	1,685	1,786	1,346	1,554	1,206.00	1,314.00	1,392.00	1,170.00
Hospital	9,081	9,044	6,168	4,965	5,051	4,572	4,662	9,279	9,551.65	11,726.45	10,047.65	8,756.45
Industrial	4,133	4,450	3,758	3,593	3,881	5,105	3,773	6,168	5,454.00	5,340.00	7,854.00	4,860.00
Laundry	2,246	2,527	2,412	2,786	2,830	2,570	2,786	2,664	1,902.00	1,830.00	1,968.00	1,860.00
Motels	4,327	4,277	3,010	3,845	3,859	3,470	3,485	4,542	4,080.00	4,836.00	5,640.00	4,626.00
Public Facility	11,491	9,590	7,301	4,421	3,758	4,320	4,298	10,608	17,802.00	25,836.00	16,392.00	17,838.00
Residential SF	53,366	51,691	40,829	42,628	50,835	46,673	37,548	57,708	60,640.15	70,017.20	73,490.30	66,193.45
Small Business	9,768	10,072	7,963	8,027	8,429	7,770	7,550	8,680	8,615.90	9,603.10	10,006.75	8,741.35
Mble Hm/Trailers	8,417	8,597	7,646	9,223	9,742	9,684	7,596	9,060	8,658.00	10,656.00	12,066.00	9,738.00
City Accounts	<hr/>											
TOTAL USAGE REVENUE	130,359.48	126,686.76	99,215.64	101,725.02	110,708.10	105,041.76	90,245.92	135,426.50	144,810.80	169,114.80	167,425.10	150,662.45
METER REVENUE												
	May-15	Apr-15	Mar-15	Feb-15	Jan-15	Dec-14	Nov-14	Oct-14	Sep-14	Aug-14	Jul-14	Jun-14
Apartment MF	5,064.52	5,064.52	5,064.52	5,073.83	5,064.52	5,064.52	5,057.86	4,254.10	4,254.10	4,260.72	4,254.10	4,228.20
Large Business	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,358.34	1,135.95	1,135.95	1,135.95	1,135.95	1,135.95
Churches	779.16	779.16	779.16	779.16	779.16	779.16	779.16	665.97	662.30	662.30	662.30	662.30
Restaurants & Bar	1,356.03	1,332.22	1,332.22	1,333.98	1,332.22	1,332.22	1,389.94	1,190.19	1,192.34	1,189.40	1,189.40	1,189.40
Grocery	429.36	429.36	429.36	429.36	429.26	442.62	442.62	380.85	380.85	380.85	380.85	380.85
Hospital	1,645.78	1,645.78	1,645.78	1,645.78	1,645.78	2,059.38	1,645.78	1,399.15	1,399.15	1,399.15	1,233.15	1,233.15
Industrial	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	3,159.00	2,698.50	2,698.50	2,698.50	2,698.50	2,604.63
Laundry	409.80	409.80	409.80	409.80	409.80	409.80	409.80	341.50	341.50	341.50	341.50	341.50
Motels	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,900.98	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15
Public Facility	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,778.70	5,791.94	4,890.30	4,890.30	4,890.30	4,516.34	4,866.03
Residential SF	50,145.94	50,164.26	49,959.65	49,937.46	49,942.61	50,044.20	49,976.08	41,912.43	41,664.79	41,855.48	41,765.93	41,683.16
Small Business	6,381.17	6,365.29	6,364.41	6,360.87	6,150.75	6,150.75	6,119.88	5,168.77	5,159.95	5,159.95	5,159.95	5,145.62
Mble Hm/Trailers	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,643.72	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10
City Accounts	<hr/>											
TOTAL METER REVENUE	81,052.50	81,031.13	80,825.64	80,810.98	80,594.84	81,123.39	80,675.10	67,828.96	67,570.98	67,765.35	67,129.22	67,262.04
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TOTAL BILLED	211,411.98	207,717.89	180,041.28	182,536.00	191,302.94	186,165.15	170,921.02	203,255.46	212,381.78	236,880.15	234,554.32	217,924.49
% of prev yr usage rev	148%	190%	154%	158%	119%	76%	80%	105%	81%	70%	89%	80%
% of prev yr ttl rev	136%	156%	137%	139%	120%	92%	95%	104%	87%	76%	92%	85%

CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING

	May-14	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	Oct-13	Sep-13	Aug-13	Jul-13	Jun-13
UNITS												
Apartment MF	1,904	1,857	1,458	1,451	1,949	2,054	2,042	2,526	3,303	4,131	3,527	3,587
Large Business	298	204	156	189	306	399	345	339	428	799	468	414
Churches	132	82	61	57	76	116	160	220	309	573	433	381
Restaurants & Bar	655	665	522	536	684	879	770	852	945	1,286	1,052	1,067
Grocery	177	195	190	205	258	370	294	387	277	425	327	333
Hospital	723	618	478	612	490	555	535	953	1,336	1,720	1,387	1,155
Industrial	598	372	194	188	424	605	671	705	1,062	943	1,006	1,135
Laundry	281	390	332	333	376	396	381	349	326	351	306	339
Motels	541	549	400	394	525	630	678	821	851	1,125	891	860
Public Facility	1,278	872	471	486	464	1,410	3,634	1,719	2,992	3,272	2,914	3,246
Residential SF	8,604	8,453	6,864	6,603	9,328	13,404	10,320	11,626	14,978	20,595	16,297	16,621
Small Business	1,166	1,196	996	886	1,071	1,636	1,466	1,458	1,929	2,087	1,788	1,873
Mble Hm/Trailers	1,174	1,357	1,035	931	1,529	1,139	1,639	1,724	2,185	2,782	2,315	2,143
City Accounts	681	332	220	375	209	562	556	1,388	794	825	1,029	815
TOTAL UNITS	18,212	17,142	13,377	13,246	17,689	24,155	23,491	25,067	31,715	40,821	33,740	33,969
% of prev year	74%	84%	78%	65%	95%	133%	108%	77%	93%	105%	94%	99%
% of two year prior	76%	90%	70%	71%	84%	117%	112%	114%	80%	113%	109%	121%

WATER BILLING MONTHLY

	May-14	Apr-14	Mar-14	Feb-14	Jan-14	Dec-13	Nov-13	Oct-13	Sep-13	Aug-13	Jul-13	Jun-13
USAGE REVENUE												
Apartment MF	11,318.10	11,409.25	8,737.55	8,589.80	11,686.55	13,010.60	12,179.35	15,168.30	19,957.60	25,324.80	21,508.40	21,793.60
Large Business	1,788.00	1,221.15	933.15	1,128.30	1,833.15	2,391.15	2,070.00	2,031.15	2,568.00	4,233.15	2,808.00	2,481.15
Churches	792.00	492.00	366.00	342.00	456.00	696.00	960.00	1,320.00	1,854.00	3,438.00	2,598.00	2,286.00
Restaurants & Bar	3,920.25	3,980.25	3,138.25	3,206.25	4,094.05	5,276.65	4,615.45	5,114.65	5,670.85	7,832.45	6,325.85	6,396.30
Grocery	1,062.00	1,170.00	1,140.00	1,230.00	1,548.00	2,220.00	1,764.00	2,322.00	1,662.00	2,550.00	1,962.00	1,998.00
Hospital	4,568.45	3,712.45	2,859.25	3,159.15	2,931.45	3,321.05	3,162.65	5,574.25	8,318.65	10,320.00	8,322.00	6,930.00
Industrial	3,588.00	2,232.00	1,164.00	1,128.00	2,544.00	3,630.00	4,026.00	4,230.00	6,372.00	5,658.00	6,036.00	6,810.00
Laundry	1,686.00	2,340.00	1,992.00	1,998.00	2,256.00	2,376.00	2,286.00	2,094.00	1,956.00	2,106.00	1,836.00	2,034.00
Motels	3,246.00	3,294.00	2,400.00	2,364.00	3,150.00	3,780.00	4,068.00	4,926.00	5,106.00	6,750.00	5,346.00	5,160.00
Public Facility	6,642.00	4,872.00	2,622.00	2,736.00	2,784.00	8,364.00	8,640.00	8,304.00	16,530.00	19,632.00	13,728.00	14,538.00
Residential SF	39,064.95	37,954.80	29,271.75	27,810.20	44,524.15	75,619.90	50,734.95	58,587.10	83,000.85	125,892.35	92,037.45	94,401.70
Small Business	6,981.10	7,169.35	5,957.90	5,300.35	6,438.90	9,839.35	8,786.85	8,734.90	11,580.25	12,520.65	10,714.90	11,238.65
Mble Hm/Trailers	7,044.00	8,142.00	6,210.00	5,586.00	9,174.00	6,834.00	9,834.00	10,344.90	13,110.00	16,692.00	13,890.00	12,858.00
City Accounts	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE REVENUE	91,700.85	87,989.25	66,791.85	64,578.05	93,420.25	137,358.70	113,127.25	128,751.25	177,686.20	242,949.40	187,112.60	188,925.40
METER REVENUE												
Apartment MF	4,254.10	4,254.10	4,255.57	4,231.57	4,230.10	3,734.10	4,230.10	4,230.10	4,230.10	4,340.10	4,222.27	4,221.10
Large Business	1,135.21	1,135.95	1,135.95	1,124.21	1,135.95	1,143.30	1,135.95	1,135.95	1,135.95	1,135.95	1,135.95	1,135.95
Churches	684.35	684.35	684.35	684.35	684.35	684.35	684.35	684.35	684.35	688.02	684.35	684.35
Restaurants & Bar	1,189.40	1,198.65	1,143.83	1,145.30	1,145.30	1,150.44	1,167.35	1,167.35	1,167.35	1,176.60	1,179.17	1,188.40
Grocery	380.85	380.85	371.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85
Hospital	1,233.15	1,233.15	1,233.15	1,209.15	1,199.15	1,139.15	1,209.15	1,199.15	1,704.91	1,754.10	754.10	754.10
Industrial	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,522.50	2,515.10
Laundry	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50
Motels	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,235.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15
Public Facility	4,890.30	4,890.30	4,537.30	4,890.30	4,394.30	4,890.30	4,890.30	4,890.30	4,881.48	4,868.25	4,893.97	4,890.30
Residential SF	41,448.09	41,603.58	41,525.72	41,586.64	41,531.49	41,920.28	41,789.50	41,753.45	41,460.72	41,931.67	41,653.80	41,671.37
Small Business	5,182.00	5,190.82	5,158.47	5,121.35	5,121.35	5,211.40	5,222.42	5,187.13	5,199.63	5,213.60	5,203.32	5,184.94
Mble Hm/Trailers	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	1,100.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10
City Accounts	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL METER REVENUE	67,052.70	67,227.00	66,701.44	67,067.57	66,478.09	65,453.42	67,365.22	67,283.88	67,500.59	67,144.39	66,763.03	66,759.21
TOTAL BILLED	158,753.55	155,216.25	133,493.29	131,645.62	159,898.34	202,812.12	180,492.47	196,035.13	245,186.79	310,093.79	253,875.63	255,684.61
% of prev yr usage rev	72%	87%	76%	60%	93%	142%	95%	68%	87%	103%	88%	93%
% of prev yr ttl rev	82%	93%	87%	75%	95%	123%	96%	77%	91%	102%	90%	94%

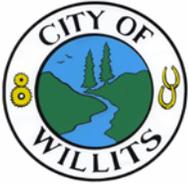
CITY OF WILLITS
WATER USAGE COMPARISONS

WATER BILLING

UNITS	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12	Nov-12	Oct-12	Sep-12	Aug-12	Jul-12	Jun-12
Apartment MF	3,392	1,987	1,785	1,918	1,809	1,712	2,151	3,365	3,304	3,492	3,239	3,295
Large Business	506	496	287	270	194	486	235	409	415	485	461	551
Churches	254	163	80	79	74	85	118	306	447	609	506	527
Restaurants & Bar	932	738	635	992	762	661	881	1,057	1,020	1,073	999	1,017
Grocery	303	261	272	333	305	375	637	619	498	438	404	400
Hospital	923	439	350	437	384	371	459	928	1,217	1,559	1,367	1,098
Industrial	747	562	473	567	299	470	573	709	748	1,000	895	752
Laundry	356	350	313	387	392	313	450	361	310	326	304	355
Motels	722	615	530	569	651	546	776	819	872	937	844	955
Public Facility	2,391	924	678	780	644	945	642	4,065	3,685	3,562	3,923	2,632
Residential SF	9,557	9,765	8,752	10,614	9,950	9,308	11,425	13,914	16,472	19,271	17,384	17,360
Small Business	1,745	1,215	1,174	1,278	1,143	1,110	1,370	3,238	1,955	2,305	2,206	2,092
Mble Hm/Trailers	2,071	1,532	1,430	1,788	1,665	1,280	1,597	2,000	2,272	2,712	2,336	2,237
City Accounts	785	1,337	347	356	310	468	385	926	1,013	1,180	1,115	1,168
TOTAL UNITS	24,684	20,384	17,106	20,368	18,582	18,130	21,699	32,716	34,228	38,949	35,983	34,439
% of prev year	103%	107%	90%	109%	88%	87%	104%	149%	87%	107%	116%	123%
% of two year prior	108%	94%	91%	115%	90%	95%	109%	121%	92%	95%	99%	106%

WATER BILLING MONTHLY

USAGE REVENUE	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12	Nov-12	Oct-12	Sep-12	Aug-12	Jul-12	Jun-12
Apartment MF	20,579.80	11,805.40	10,582.70	11,604.15	10,909.55	10,211.25	12,882.30	20,316.60	19,977.00	21,268.20	19,775.40	20,178.40
Large Business	3,027.45	2,967.25	1,713.45	1,610.25	1,154.85	2,907.45	1,400.85	2,445.45	2,484.30	2,907.15	2,760.30	3,297.45
Churches	1,524.00	978.00	480.00	474.00	444.00	510.00	708.00	1,836.00	2,682.00	3,654.00	3,036.00	3,162.00
Restaurants & Bar	5,586.30	4,419.25	3,804.30	5,946.30	4,563.05	3,960.30	5,277.45	6,332.05	6,110.25	6,433.45	5,984.05	6,093.25
Grocery	1,818.00	1,566.00	1,632.00	1,998.00	1,830.00	2,250.00	3,822.00	3,714.00	2,988.00	2,628.00	2,424.00	2,400.00
Hospital	5,538.00	2,634.00	2,100.00	2,622.00	2,304.00	2,226.00	2,754.00	5,568.00	7,302.00	9,354.00	8,202.00	6,588.00
Industrial	4,482.00	3,372.00	2,838.00	3,402.00	1,794.00	2,820.00	3,438.00	4,254.00	4,488.00	6,000.00	5,370.00	4,512.00
Laundry	2,136.00	2,100.00	1,878.00	2,322.00	2,352.00	1,878.00	2,700.00	2,166.00	1,860.00	1,956.00	1,824.00	2,130.00
Motels	4,332.00	3,690.00	3,180.00	3,414.00	3,906.00	3,276.00	4,656.00	4,914.00	5,232.00	5,622.00	5,064.00	5,730.00
Public Facility	10,908.00	4,818.00	3,744.00	4,614.00	3,864.00	5,670.00	3,822.00	24,390.00	22,110.00	21,372.00	23,538.00	15,792.00
Residential SF	43,905.05	46,405.75	40,054.95	51,957.30	48,443.45	43,828.55	58,016.15	75,564.50	95,506.10	116,085.55	101,012.05	100,603.55
Small Business	10,449.45	7,275.15	7,026.50	7,653.75	6,849.45	6,642.50	8,204.35	19,407.65	11,712.90	13,908.45	13,736.25	12,543.45
Mble Hm/Trailers	12,426.00	9,192.00	8,580.00	10,728.00	9,990.00	7,680.00	9,582.00	11,997.15	13,632.00	16,272.00	14,016.00	13,422.00
City Accounts					1,896.65	2,837.05	2,301.45	5,957.45	7,091.25	7,721.80	6,807.40	6,971.40
TOTAL USAGE REVENUE	126,712.05	101,222.80	87,613.90	108,345.75	100,301.00	96,697.10	119,564.55	188,862.85	203,175.80	235,182.60	213,549.45	203,423.50
METER REVENUE	May-13	Apr-13	Mar-13	Feb-13	Jan-13	Dec-12						
Apartment MF	4,165.60	4,165.60	4,247.00	4,221.10	4,160.05	4,219.25	4,222.95	4,221.10	4,221.10	4,221.10	4,221.10	4,221.10
Large Business	1,135.95	1,223.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95	1,311.95
Churches	684.35	684.35	684.35	684.35	683.61	684.35	684.35	684.35	684.35	684.35	684.35	684.35
Restaurants & Bar	1,188.40	1,173.70	1,188.40	1,188.40	1,155.32	1,166.35	1,166.35	1,139.89	1,163.41	1,134.01	1,166.35	1,166.35
Grocery	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85	380.85
Hospital	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10	754.10
Industrial	2,467.00	2,291.00	2,323.34	2,313.05	2,313.05	2,313.05	2,313.05	2,313.05	2,313.05	2,313.05	2,273.05	2,313.05
Laundry	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50	341.50
Motels	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15	1,588.15
Public Facility	4,537.30	4,618.80	4,618.80	4,794.80	5,543.05	5,543.05	5,543.05	5,540.72	5,473.05	5,467.90	5,451.00	5,098.00
Residential SF	41,635.35	41,379.86	41,684.34	41,369.15	41,549.22	41,525.46	41,505.33	40,767.35	41,137.11	40,999.23	41,289.39	41,606.92
Small Business	5,226.10	5,182.00	5,224.63	5,161.42	5,174.65	5,204.77	5,202.58	5,107.00	5,113.64	5,097.47	5,127.60	5,050.79
Mble Hm/Trailers	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,203.10	2,214.83	2,203.10	2,203.10	2,205.05	2,205.05
City Accounts					959.80	959.80	959.80	959.80	959.80	959.80	959.80	948.04
TOTAL METER REVENUE	66,307.75	65,986.96	66,550.51	66,311.92	68,118.40	68,195.73	68,177.11	67,324.64	67,645.16	67,456.56	67,754.24	67,670.20
TOTAL BILLED	193,019.80	167,209.76	154,164.41	174,657.67	168,419.40	164,892.83	187,741.66	256,187.49	270,820.96	302,639.16	281,303.69	271,093.70
% of prev yr usage rev	96%	100%	85%	108%	86%	85%	105%	155%	85%	109%	118%	134%
% of prev yr ttl rev	96%	99%	91%	104%	92%	91%	103%	135%	89%	107%	114%	126%



AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Susan Holmes, Finance Director

Agenda Title: DISCUSSION AND POSSIBLE APPROVAL OF A GENERAL FUND RESERVE POLICY

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 15-30 min.

Summary of Request: City staff contracted the services of Bill Statler to create a General Fund Reserve Policy that is based on Government Finance Officers Association (GFOA) Standards. This policy, among other things, will ensure that the City is in compliance with GFOA Standards, identifies when it is appropriate to use reserves below the target amount, and provides a strategy for restoring the reserve if it falls below the target minimum.

Based on the calculations and methodology, it is recommended that the City should reserve a conservative 35% of general fund expenditures. The most recent audited 14/15 financial statements demonstrate a 46% reserve, and the most current draft budget reflects a 52% reserve.

See the attached information from Mr. Statler:

- Staff Report
- General Fund Reserve Policy
- Analyzing General Fund Reserve Risk Factors
- Reserve Calculation Worksheet Summary
- Cash Flow Analysis
- GASB 54 Summary

Recommended Action: Adopt General Fund Reserve Policy, as presented.

Alternative(s): Adopt a reserve in a different amount.

Fiscal Impact: Minimal.

Personnel Impact: None.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____

William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

June 1, 2015

TO: Adrienne Moore, City Manager, City of Willits
Susan Holmes, Finance Director, City of Willits

FROM: Bill Statler 

SUBJECT: GENERAL FUND RESERVE POLICY

Attached is my recommended General Fund reserve policy, which covers six key areas:

- Sets the minimum General Fund reserve target using the structured approach developed by the Government Finance Officers Association of the United States and Canada (GFOA) in assessing risk factors (www.gfoa.org/financialpolicies).
- Identifies when it is appropriate to use reserves below the target amount.
- Provides a strategy for restoring the reserve if it falls below the target minimum.
- Presents guidelines for accounting and financial reporting of the reserve.
- Discusses other areas where the Council may decide to set reserve amounts.
- Compares actual versus target.

POLICY OVERVIEW

Minimum Reserve Target

The recommended policy sets the minimum unassigned General Fund balance at 35% of operating expenditures. This is based on the structured assessment methodology for setting reserve levels developed by the GFOA in considering a city's exposure to the following eight fiscal risk factors:

1. ***Vulnerability to extreme events and public safety concerns.*** Major extreme events the community could reasonably be subject to and the likelihood and potential magnitude of loss for each event.

2. **Revenue source stability.** Volatility of each major revenue source based on factors such as past experience and trends with that revenue, characteristics of the tax or rate payers, state or federal revenue takeaways and economic factors.
3. **Expenditure volatility.** Spikes in expenditures, usually arising from special, non-recurring circumstances such as lawsuits; critical special projects without a funding source; or new state or federal spending requirements and unfunded mandates.
4. **Leverage.** Common examples include pensions, unfunded asset maintenance and debt: is the source of leverage very large? Does it have an off-setting funding source or asset?
5. **Liquidity (cash flow).** Intra-period cash imbalances, such as property taxes that are only received at two major points during the year (December and June).
6. **Other funds.** Are there other funds that have a significant dependence on the General Fund?
7. **Growth.** Is significant growth a realistic possibility in the next three to five years? This includes assessing likely potential marginal costs associated with serving new growth compared with marginal revenues, and resulting gaps.
8. **Capital projects.** Are there high priority projects without a funding source, where reserves may be looked to as a funding source?

Depending on the results of this assessment, the GFOA methodology provides recommended targets ranging from a minimum of 17% of expenditures (60 days cash flow) to circumstances where more than 35% might be warranted. Based on this structured assessment methodology relative to the City's fiscal situation, a target of 35% of operating expenditures is recommended. Based on the City's circumstances, the GFOA's methodology recommends a target of 26% to 35%. Given the volatility of the City's most important General Fund revenue – sales tax, combined with the economic uncertainties of the impact of the Highway 101 bypass, I recommend setting the target at the high-end of this range.

This compares with the City's most recent audit results for the fiscal year ended June 30, 2014, where the City had an unassigned General Fund balance of \$1,995,100 (46% of actual operating expenditures); and the 2014-15 Budget, which projects that the ending unassigned General Fund balance will be \$1,730,000 (40% of operating expenditures).

Uses and Restoration of the Reserve

In addressing in the future where the reserve may be less than the target amount, the proposed policy recommends that the City strive to restore reserves to the policy minimum within five years. As revenues versus expenditures improve, the policy recommends that the City allocate at least half to reserve restoration, with the balance available to fund outstanding liabilities, asset replacements, service levels restoration, new operating programs or capital improvement projects.

The policy also addresses circumstances where taking reserves below policy levels would be appropriate in responding to the risks that reserves are intended to mitigate, such as:

- Meeting cash flow needs during the fiscal year; closing a projected short term revenue-expenditure gap; responding to unexpected expenditure requirements or revenue shortfalls; and making investments in human resources, technology, liability reductions, economic development and revenue base improvements, productivity improvements and other strategies that will strengthen City revenues or reduce future costs.
- And where a fiscal forecast shows an ongoing structural gap, in providing a strategic bridge to the future.

On the other hand, the policy notes that the City should avoid using reserves to fund ongoing costs or projected “gaps.” Stated simply, reserves can only be used once, so their use should be restricted to one-time (or short-term) uses.

Accounting for the Reserve

The policy sets the target based on the unassigned fund balance: net of non-spendable, restricted, committed or assigned balances. This intuitively makes sense: non-spendable and externally restricted funds are not readily available to meet the risks that the reserve is intended to mitigate. (This is also the recommended approach by the GFOA in its publication *Financial Policies*).

It should also be net of other commitments or assignments, so it is available to meet its intended purposes.

Based on the unassigned fund balance, two things can be readily determined from the audited financial statements after calculating the policy target based on actual operating expenditures:

- Whether the City has achieved its policy goal.
- And the amount (if any) that reserves (unassigned fund balance) exceed or are less than the policy goal.

General Fund Balance Classifications

Under generally accepted accounting principles set by the Government Accounting Standards Board (GASB) in Statement No. 54, General Fund balance is classified into five components:

- **Non-Spendable.** Amounts that are not in spendable form, such prepaid items or inventories.
- **Restricted.** Amounts subject to *externally* enforceable restrictions imposed by outside third parties.
- **Committed.** Amounts whose use is constrained internally by the agency itself for specific purposes set by the governing body.
- **Assigned.** Amounts intended for specific purposes as determined by the governing body or others it has formally designated.
- **Unassigned.** Residual classification of spendable amounts available for other purposes.

As discussed below, the City’s target reserve should be reported as part of the “unassigned” fund balance.

Status Summary: Actual Versus Target

Lastly, the policy provides a status summary of the policy target with the actual reserve amount. This should be updated at least annually.

Including the Reserve Policy in the Budget Document

Having a clearly stated reserve policy has its greatest value during the budget preparation, review and adoption process. According, I recommend including the reserve policy (Attachment 1) in the budget document itself (along with any other significant budget and fiscal policies).

ALTERNATIVES

Set the Reserve at 30%

Based on the GFOA assessment methodology, a case could be made to set the minimum reserve at the mid-range of its suggested target (26% to 35%). However, based on the high-level cash flow analysis prepared as part of this project, at least 15% should be reserved for cash flow purposes alone. At 30%, this would only provide 15% for all other purposes. Given the volatility of the City's most important General Fund revenue source – sales tax – and the uncertain economic impact of the Highway 101 bypass, the high-end of the range is warranted.

Show the Reserve as “Assigned” in the Financial Statements

On one hand, it makes intuitive sense to consider the recommended reserve as “assigned” for fiscal stability, cash flow and contingencies. However, these purposes fall into a category that GASB calls “revenue stabilization, working capital needs, contingencies or emergencies;” and unless they are specifically classified as restricted or committed (which would not be appropriate in this case), GASB 54 states that they “... should be reported as unassigned in the general fund.”

Segregate the Reserve into Separate Components

The proposed policy sets a unified reserve target of 35% to meet the aggregate of the risks it is intended to meet. Since not all factors are likely to come into play at the same time, I believe that this approach makes the most sense, and by “pooling” purposes, serves to lower the overall reserve amount that might otherwise be needed to meet each of the risk factors. Moreover, budgeting and accounting for the reserve is simpler and more straightforward, as is communicating its purpose to the community and organization.

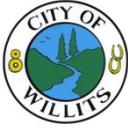
That said, there may be some interest in separating the need for the reserve into specific categories. In that case, I recommend the following:

- Cash Flow: 15%
- Fiscal Stability: 10%
- Contingencies: 10%

ATTACHMENTS

1. Proposed General Fund Reserve Policy
2. Analyzing General Fund Reserve Risk Factors
3. Reserve Calculation Worksheet Summary (Full Worksheet Available Upon Request)
4. Cash Flow Analysis
5. GASB 54 Summary





General Fund Reserve Policy

Reserves for Fiscal Stability, Cash Flow and Contingencies

The City will strive to maintain a minimum unassigned fund balance of at least 35% of operating expenditures in the General Fund for fiscal stability, cash flow and contingencies. This is based on the risk assessment methodology for setting reserve levels developed by the Government Finance Officers Association of the United States and Canada (GFOA) in adequately addressing:

- Revenue source stability, local disasters and other financial hardships or downturns in the local or national economy.
- Contingencies for unseen operating or capital needs.
- Unfunded liabilities such as self-insurance, pensions and retiree health obligations.
- Dependency of other funds on the General Fund.
- Institutional changes, such as State budget takeaways and unfunded mandates.
- Cash flow requirements.

Whenever the City's General Fund unrestricted fund balance falls below this target, the City will strive to restore reserves to this level within five years. As revenues versus expenditures improve, the City will allocate at least half to reserve restoration, with the balance available to fund outstanding liabilities, asset replacements, service levels restoration, new operating programs or capital improvement projects.

Circumstances where taking reserves below policy levels would be appropriate include responding to the risks that reserves are intended to mitigate, such as:

- Meeting cash flow needs during the fiscal year; closing a projected *short term* revenue-expenditure gap; responding to unexpected expenditure requirements or revenue shortfalls; and making investments in human resources, technology, liability reductions, economic development and revenue base improvements, productivity improvements and other strategies that will strengthen City revenues or reduce future costs.
- Where a forecast shows an ongoing structural gap, in providing a strategic bridge to the future.

On the other hand, the City should avoid using reserves to fund ongoing costs or projected systemic "gaps." Stated simply, reserves can only be used once, so their use should be restricted to one-time (or short-term) uses.

Future Capital Project Fund Balance Assignments

The Council may also commit or assign specific General Fund balance levels above the reserve target for future development of capital projects or other long-term goals that it determines to be in the best interests of the City.

General Fund Reserve Policy

Other Commitments and Assignments

In addition to the 35% target noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for programs or projects approved in prior years which are carried forward into the new year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

Status: In Compliance. *For the last audited financial statements for the fiscal year ended June 30, 2014, the City had an unassigned General Fund balance of \$1,995,100, which is 46% of actual operating expenditures. The 2014-15 Budget projects that the ending unassigned General Fund balance will be \$1,730,000, which is 40% of operating expenditures.*

Analyzing the General Fund Reserve Risk Factors

The sections below provide guidance on analyzing the risk factors described in Chapter 4 on general fund reserves. Each heading corresponds to a worksheet in the Excel workbook that is available at www.gfoa.org/financialpolicies. The blue cells in the sheet are entry cells. There should be no need to type in other cells. Complete the sheets starting with the left-most and continue all the way to the final sheet at the right.

The first eight sheets ask you to analyze each risk factor in the book. First, you identify your basic sources of risk. Then you assess the level of risk you face. Next, you identify other available risk mitigation approaches. The sections below provide more specific guidance on how to accomplish this for each risk factor. Finally, you decide how important it is for your government to retain risk through general fund reserves. The level of importance is indicated by assigning a 1 through 5 score, where 5 indicates the greatest need to retain risk. Each sheet contains guidelines to help you decide the most appropriate score for each risk factor.

The ninth and final sheet helps you to zero in on a final reserve target by summarizing the results of the prior eight sheets and bringing in other drivers of reserve size. Note that this sheet does not provide you with a precise suggested target. Rather it suggests a broad range and strategies for arriving at a final target.

Below is more specific guidance for analyzing the risk factors in the first eight sheets.

Vulnerability to extreme events and public safety concerns

Identify Risks. List out the major extreme events to which the community could reasonably be subjected. This could include both natural and man-made events. Public safety professionals may have a community disaster preparedness plan that could help identify these risks; linking the reserve analysis to such a plan would increase the credibility of the resulting policy.

Assess Risks. Consider the potential magnitude of loss for each event. The magnitude of loss should be based on past experiences with similar extreme events or reasonable estimates based on the disaster preparedness plan (note that the estimate is not necessarily a worst-case scenario).

Identify Other Risk Mitigation Approaches. If extreme events are a serious risk for the community, also consider risk transfer options. Might more comprehensive insurance coverage be a better option than very high levels of fund balance? If the source of risk is man-made, such as the potential for an accident at a hazardous chemical plant, might the chemical company be able to take greater responsibility for the risk they pose to the community? Also consider how quickly federal assistance can be accessed and the speed with which funds spent responding to a disaster might be reimbursed.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to extreme events.

Revenue Source Stability

Identify Risks. Start by listing out major revenue sources.

Assess Risks. Consider the volatility of each source, based on factors such as past experience and trends with that revenue, characteristics of the tax or rate payers, and economic factors.

Identify Other Risk Mitigation Approaches. Think about other approaches that the government has to deal with declining revenues. This might include means to easily reduce variable costs or the ability to access other sources of funding.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to revenue stability.

Expenditure Volatility

Identify Risks. Start by listing sources of potential spikes in expenditure (usually arising from special, non-recurring circumstances) that could be expected to occur within the next three to five years. Examples might include lawsuits against the government or critical special projects without a funding source. Typically, recurring sources of expenditure volatility, such as health care benefit costs, would not be included because they should be dealt with in the context of an annual budget process. An exception to this might be highly variable and difficult-to-predict costs, such as energy or fuel (in the case of a fleet).

Assess Risks. Enumerate a reasonable estimate of the potential cost of each source (i.e., the magnitude of the risk), taking into account the probability of it occurring (i.e., an unlikely event is less of a risk than a more likely event of similar potential loss).

Identify Other Risk Mitigation Approaches. Think about other approaches to dealing with these expenditure spikes. For example, the finance officer may find that some events (like an essential special project) have a very high chance of occurring, but will not occur for a number of years into the future. In this case, the finance officer could suggest a “sinking fund” where the project would be gradually funded over time. This could be made a commitment or assignment within the fund balance to help differentiate it from funds used to manage more uncertain risks. A similar approach could be used for known lawsuits.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to expenditure spikes.

Leverage

Identify Risks. Start by listing major sources of leverage. Common examples include pensions, unfunded asset maintenance, and debt.

Assess Risks. Then assess each source's implications for the organization's future financial flexibility by consider the size of the obligation. Is the source of leverage very large? Does it have an off-setting funding source or asset?

Identify Other Risk Mitigation Approaches. It is often better to use other approaches to risk management on these sources of leverage, rather than retaining the risk through reserves. For example, if unfunded asset maintenance is a problem, then the finance officer might use an asset maintenance plan (or other suitable estimate) to demonstrate the magnitude of the risk and encourage the governing board create a special set-aside to begin funding this liability – and avoid managing this risk with general fund reserves. In another example, if unfunded pension liabilities are an issue, the organization should develop a strategy to pay down those liabilities. In this situation, the finance officer could point out how pension liability constrains the financial flexibility of the organization, thereby decreasing the reserve's ability to manage other types of risk.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to leverage.

Liquidity

Identify Risks. List major sources of intra-period cash imbalances. A good example is property taxes that are only received at one or two points during the year.

Assess Risks. Describe the size of the problem created by these sources of imbalance. Does it have the potential to significantly interfere with operations?

Identify Other Risk Mitigation Approaches. To what extent can tools like internal borrowing or tax anticipation notes provide a cost-effective alternative to keeping a reserve?

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to liquidity.

Other Funds' Dependency

Identify Risks. Start by listing other funds that have significant dependence on the general fund. Dependence will usually be indicated by regular operating transfers that are an unusually high percentage of the receiving fund's expenditure budget.

Assess Risks. Assess the level of reserves in these other funds. Are reserves low? If so, is this fund subject to potential risks that could require a substantial draw on reserves? If so, is the general fund expected to backstop this fund?

Identify Other Risk Mitigation Approaches. A major point for the finance officer to explore is whether the general fund should be “back stopping” these other funds in the first place. For example, an under-performing enterprise fund may be receiving operating transfers not because it is good public policy, but because the political will has not been mobilized to make the enterprise self-sufficient or to divest of it.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to other funds.

Growth

Identify Risks. This factor is only relevant if significant growth is a realistic possibility in the next three to five years. Start by identifying major potential sources of growth.

Assess Risks. Estimate the potential marginal costs associated with serving new growth and compare it to marginal revenues (this information should be available from long-term financial plans and forecasts). If there is a gap due to significant timing differences between when revenue is received from growth and when expenditures are made on services for that growth, then reserve targets could be adjusted to account for that gap.

Identify Other Risk Mitigation Approaches. Special growth or impact fees could be assessed at the time of construction to avoid this risk. For example, if a new development is expected to generate \$10M annually in new taxes starting three years in the future (but nothing before then), but costs \$7M to service starting in two years, then a reserve (or impact fees) may be needed. If the gap between revenue growth and service expenditures is due to a structural mismatch between costs and revenues (i.e., the growth does not pay for itself), then the government should re-examine its tax-fee structures, service provision methods, and/or land use plans to correct this imbalance.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to growth.

Capital Projects

Identify Risks. Use a capital improvement plan to determine if there are high priority projects without a funding source.

Assess Risks. Assess whether decision-makers might consider pay-as-you-go financing, using general fund reserves as at least part of the source.

Identify Other Risk Mitigation Approaches. If pay-as-you-go financing is something decision-makers might consider, then the finance officer may wish to broach the possibility of a commitment or assignment for the project so that pay-as-you-go financing does not detract from the general reserve’s ability to manage other risks.

Assess Necessity of Risk Retention. Assign a score for the importance of risk retention through the use of reserves, when it comes to capital projects.

Your Target

Step 1. Determine Your Total Score from the Risk Factors

Step 1 on this sheet totals your scores from the foregoing sheets.

Step 2. Preliminary Analysis

In Step 2, find your score in the ranges presented and consult the analytical guidance. This is preliminary, as the analytical guidance will be refined in the next steps.

Step 3. Consider the Impact of Government Size, Budget Practices, and Borrowing Capacity

In Step 3, you consider additional drivers of fund balance: government size, budget practices, and borrowing capacity. In each blue box, enter the indicated number of positive or negative points for each driver (totaling them for each driver, as might be needed).

Size of Government. GFOA's analysis of the thousands of governments that participate in GFOA's comprehensive annual financial report presentation award program shows a very weak direct relationship between population size and size of fund balance. In fact, a statistical analysis of the data shows that although there is an inverse relationship between population size and size of fund balance, only about between 10% and 20% of the variation in fund balance size between governments can be explained by population.¹ Hence, the sheet only provides points for the very largest and smallest governments.

Budget Practices. The presence of formal or informal contingencies already built into the budget may relieve the need to carry some additional reserves. The finance officer can search directly for the presence of informal contingencies by searching prior years' budget-versus-actual reports for areas with consistent positive variances – this may indicate areas that are consistently over-budgeted. The finance officer can also look indirectly for contingencies by examining the budgeting system for practices that unintentionally encourage informal contingencies. For example, systems that provide little flexibility for managers to transfer budgets between different accounts will encourage managers to build additional slack into their budget since they do not have the ability to move surpluses in one account to counteract a deficit in another.

Borrowing Capacity. You can evaluate your borrowing capacity by comparing your current level of debt against your financial policy for debt. If no policy standards are in place, consider the rating agency guidelines below.

Standard and Poor's Debt Ratios and Rangesⁱⁱ

	Overall Net Debt per Capita	Overall Net Debt as a % of Market Value	Debt Service as a % of Expenditures
Low	Below \$1,000	Below 3%	Below 8%
Moderate	\$1,000 - \$3,000	3% - 6%	8% - 15%
Moderately High	\$3,000 - \$5,000	6% - 10%	15% - 20%
High	Above \$5,000	Above 10%	Above 25%

The finance officer should also consider internal borrowing capacity. Inventory reserves in other funds and assess the extent to which these reserves are necessary to deal with the risks with which these funds are faced. If other funds have sizable reserves compared to the risks they are retaining, they could serve as an alternative to larger general fund reserve targets. However, internal borrowing should not be considered an alternative without a strong internal borrowing policy in place.

Step 4. Consider the Impact of Commitments/Assignments, Outsider Perceptions, and Political Support

In Step 4, you consider the drivers of Commitments/Assignments, Outsider Perceptions, and Political Support. Put an "X" in the blue cell next to all the statements that apply to you.

Commitments or Assignments. Think about all assignments and commitments that impact fund balance. Then assess how constraining those assignment and commitments are and how available that portion of the fund balance might be to retain risk. For instance, a board might "commit" a certain amount to a "rainy day" reserve. This sort of commitment would be very consistent with the purpose of retaining the types of risk defined in this analysis, and so could be considered part of the total amount of general fund balances available for a reserve. Conversely, an assignment or commitment for asset maintenance or a special project is intended to be spent on a particular use, and therefore is not really available for risk retention. These sorts of uses should be subtracted from the definition of fund balance available for a reserve.

Outsider Perceptions. Take stock of relevant outsider perceptions. What have rating agencies said in the past about your level of reserves? Could failure to carry a certain level of reserves contribute to a ratings downgrade? Also consider citizen perspectives – could having too high of a reserve provoke a backlash? Take these perceptions into account when settling on a final reserve target.

Political Support. A reserve target must be formally adopted by the board in order to do much good. Therefore, consider what might lead to a politically acceptable target level. For instance, governing boards often place great weight on benchmarking studies with similar organizations – a proposed target might garner more support if it is seen as consistent with the practices of comparable governments.

Step 5: Putting It All Together

The green cell contains a revised risk score, which takes account of your point totals from Step 3. Using this revised score, revisit the ranges and analytical guidance in Step 2.

Also, consider the boxes you checked in Step 4. Add the advice from these statements to your final analytical guidance from Step 2. Using this advice, you can finalize a reserve target and present it to the board.

ⁱ The range comes from using different permutations of the data set, such as removing or including certain outliers.

ⁱⁱ The ratios are taken from David G Hitchcock, Karl Jacob, and James Wiemken, “Key General Obligation Ratio Credit Ranges – Analysis vs. Reality,” Standard & Poor’s: 2008. However, the ranges have been modified slightly by the authors to provide a more streamlined presentation. Specifically, in the original document, the overall net debt per capita “low” range is \$1,000 to \$2,000 and the “moderate” range is \$2,000 to \$5,000.

Guiding Your Selection of a Fund Balance Target

Step 1. Determine your total score from the risk factors

28 Your total score from the risk factors (calculated if you entered a score in other sheets)

Step 2. Preliminary Analysis

Compare your score from Step 1 to the guidelines below.

Your Score

Analytical Guidance

8 - 16

You face minimal risk to retain through reserves. Consider a target equal to the GFOA minimum recommended reserve of 16.6% of revenues/expenditures.

17-24

You face a low to moderate level of risk to retain through reserves. Consider adopting a reserve target somewhat higher than the GFOA minimum (e.g. 17-25% of revenues/expenditures). Since risk is low, do not invest excessive analytical effort in determining an exact target amount. Consider a short, informal benchmarking study with peer agencies to provide guidance.

25-31

You face a moderate to high level of risk to retain through reserves. Consider adopting a target amount of reserves significantly higher than the GFOA recommended minimum (e.g., 26 - 35%). Consider a short, informal benchmarking survey as a starting point, but then analyze your most significant risk factors to make sure they are adequately covered by what the survey suggests is reasonable.

32 - 40

You face a high level of risk to retain through reserves. Consider adopting a much higher target than the GFOA minimum (e.g., greater than 35%). Consider performing a more indepth analysis of the risks you face to arrive at target level of reserved that provides sufficient coverage.

Step 3. Consider Impact of Government Size, Budget Practices, & Borrowing Capacity

For each driver pick which description best fits you and enter the appropriate number of points.

2

Government Size

- +2 We are under 50,000 in population
- 0 We are between 50,000 and 300,000 in population
- 4 We are over 300,000 in population

0

Budget Practices

- 3 The budget has a formal contingency beyond what is being considered for this reserve.
- 2 The budget has informal contingencies beyond what is being considered for the reserve.
- 0 The budget is lean and has no contingencies in it.

-2

Borrowing Capacity

- 3 We have excellent external and internal borrowing capacity, including a good rating, little existing debt, and political will to use it.
- 2 We have some external and/or internal borrowing capacity and political will could be mobilized to use it.

0 We have little or no borrowing capacity.

Moody's Ratings

Step 4. Consider Impact of Commitments/Assignments, Outsider Perceptions & Political Support

Place an "X" next to each statement that applies to you.

Commitments and Assignments

We have commitments or assignments that designate fund balance for uses other than retaining the types of risk described in this analysis. If so, these commitments/assignments should not be included in the total reserve used to reach your target.

Outsider Perceptions

Rating agencies have given us a target level of reserve for getting a good rating. If so, use that target in place of or in addition to a benchmarking survey to provide guidance on starting point for your target.

The public is likely to question reserve levels as too high. If so, be sure to document your analysis findings in the other sheets.

Political Support

The governing board places great weight on the policies of comparable jurisdictions. If so, conduct a benchmarking survey that includes governments the board perceives as relevant.

The board places great weight on rating agency recommendations. If so, tie the reserve target recommendation to rating agency recommendations or standards.

The board places great weight on GFOA recommendations. If so, use this analysis and GFOA's Best Practices to support your recommendation.

Step 5. Putting it All Together

A. Consider your adjusted risk score and re-consult the analytical guidance.

28 < Your adjusted risk score (risk score modified with results from Step 3)

B. Review results of Step 4.

Review each item you checked from Step 4 and add the advice to your analytical guidance.

C. Proceed with finalizing target

Proceed with setting a final reserve target based on analytical guidance.

City of Willits General Fund Cash Flow: 2014-15 Budget

	Total	% Total	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
REVENUES														
Taxes														
Property Tax	328,953	8%						164,477						164,477
Sales Tax	1,303,786	31%	108,649	108,649	108,649	108,649	108,649	108,649	108,649	108,649	108,649	108,649	108,649	108,649
Sales Tax: Triple Flip	434,595	10%						217,298						217,298
TOT	250,000	6%	-	-	-	78,791	4,004	-	36,874	18,824	-	27,808	14,306	69,393
Other Taxes	34,688	1%	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891
Total Taxes	2,352,022	56%	111,539	111,539	111,539	190,331	115,543	493,314	148,413	130,363	111,539	139,347	125,845	562,707
Licenses & Franchises														
Business License	162,000	4%	33,946	7,465	1,405	30,874	7,339	3,465	27,097	7,111	4,953	30,249	5,868	2,228
Franchise: CATV	19,750	0%	4,938			4,938			4,938			4,938		
Franchise: Garbage	126,480	3%	31,620			31,620			31,620			31,620		
Franchise: Other	77,000	2%										77,000		
Total Licenses & Franchises	385,230	9%	70,504	7,465	1,405	67,432	7,339	3,465	63,655	7,111	4,953	143,806	5,868	2,228
Intergovernmental														
VLF Swap	406,140	10%						203,070						203,070
Other	5,983	0%	499	499	499	499	499	499	499	499	499	499	499	499
Total Intergovernmental	412,123	10%	499	499	499	499	499	203,569	499	499	499	499	499	203,569
Overhead Allocation	544,168	13%	45,347	45,347	45,347	45,347	45,347	45,347	45,347	45,347	45,347	45,347	45,347	45,347
Other Revenues	28,720	1%	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
Total Non-Departmental	3,722,263	89%	230,282	167,244	161,183	306,002	171,121	748,088	260,307	185,714	164,732	331,393	179,952	816,244
Departmental Revenues	474,754	11%	39,563	39,563	39,563	39,563	39,563	39,563	39,563	39,563	39,563	39,563	39,563	39,563
ANNUAL REVENUES	4,197,017	100%	269,845	206,807	200,746	345,565	210,684	787,650	299,870	225,277	204,295	370,955	219,515	855,807
ANNUAL COSTS	4,335,866	100%	361,322	361,322	361,322	361,322	361,322	361,322	361,322	361,322	361,322	361,322	361,322	361,322
NET REVENUES	(138,849)		(91,477)	(154,516)	(160,576)	(15,757)	(150,638)	426,328	(61,452)	(136,045)	(157,028)	9,633	(141,807)	494,485
Cummulative Net	(138,849)		(91,477)	(245,993)	(406,568)	(422,326)	(572,964)	(146,636)	(208,087)	(344,133)	(501,160)	(491,527)	(633,334)	(138,849)
% OF ANNUAL COSTS	-3%		-2%	-6%	-9%	-10%	-13%	-3%	-5%	-8%	-12%	-11%	-15%	-3%

Technical Issues

SUMMARY OF STATEMENT NO. 54



SUMMARIES / STATUS

SUMMARY OF STATEMENT NO. 54

FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS

(ISSUED 02/09)

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. This Statement also provides for additional classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications.

Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

The definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type are clarified by the provisions in this Statement. Interpretations of certain terms within the definition of the special revenue fund type have been provided and, for some governments, those interpretations may affect the activities they choose to report in those funds. The

capital projects fund type definition also was clarified for better alignment with the needs of preparers and users. Definitions of other governmental fund types also have been modified for clarity and consistency.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010. Early implementation is encouraged. Fund balance reclassifications made to conform to the provisions of this Statement should be applied retroactively by restating fund balance for all prior periods presented.

How the Changes in This Statement Will Improve Financial Reporting

The requirements in this Statement will improve financial reporting by providing fund balance categories and classifications that will be more easily understood. Elimination of the *reserved* component of fund balance in favor of a *restricted* classification will enhance the consistency between information reported in the government-wide statements and information in the governmental fund financial statements and avoid confusion about the relationship between reserved fund balance and restricted net assets. The fund balance classification approach in this Statement will require governments to classify amounts consistently, regardless of the fund type or column in which they are presented. As a result, an amount cannot be classified as restricted in one fund but unrestricted in another. The fund balance disclosures will give users information necessary to understand the processes under which constraints are imposed upon the use of resources and how those constraints may be modified or eliminated. The clarifications of the governmental fund type definitions will reduce uncertainty about which resources can or should be reported in the respective fund types.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 3 discusses the applicability of this Statement.

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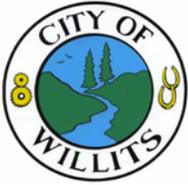
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AGENDA SUMMARY REPORT

To: Honorable Mayor and Council Members

From: Susan Holmes, Finance Director

Agenda Title: DISCUSSION AND FURTHER REVIEW OF FISCAL YEAR 2015/2016 DRAFT BUDGET

Type: Presentation Consent Regular Agenda Public Hearing Urgent Time: 15 min.

Summary of Request: At the budget workshop on May 26, 2014, City Council reviewed the draft budget, with a budgeted \$79,546 General Fund deficit. Following are the adjustments proposed at and since the workshop:

GENERAL FUND:

- 5% budget cuts in the general funds have been itemized.
- Added Caltrans Sustainable Transportation Planning Grant in the amount of \$170,670.
- Added MCOG Overall Work Program Grant in the amount of \$65,000.
- This grant allows for \$7,500 of employee wages, which decrease the general fund deficit.

These changes decrease the deficit in the General Fund by \$7,500.

SEWER FUND:

- Updated prices for vehicles <\$2,864>.
- Added flow meters \$40,000.
- Added replacement of Mill Creek meter \$75,000.
- Added replacement blowers \$190,000.
- Removed Water Enterprise vehicles incorrectly budgeted to Sewer Enterprise <\$8,526>.

These changes increased the deficit in the Sewer Fund \$293,610.

WATER FUND:

- Removed the original Della Avenue project <\$265,000>.
- Added new Della Avenue project amount \$80,000 (\$80,000 in 14/15).
- Removed SolarBees lease <\$32,250>.
- Added Reservoir Management Plan \$30,000.
- Added and updated the price of the vehicle originally budgeted in the Sewer Fund \$9,922.
- Added overhead that was missing from the previous budget \$86,279.

These changes decreased the deficit in the Water Fund by \$91,049.

The final budget reflects a General Fund budgeted deficit of \$72,046, a Sewer Enterprise budgeted deficit of \$362,667, and a Water Enterprise budgeted deficit of \$903,263.

Attached as Exhibit "A" is the full budget including the changes mentioned above.

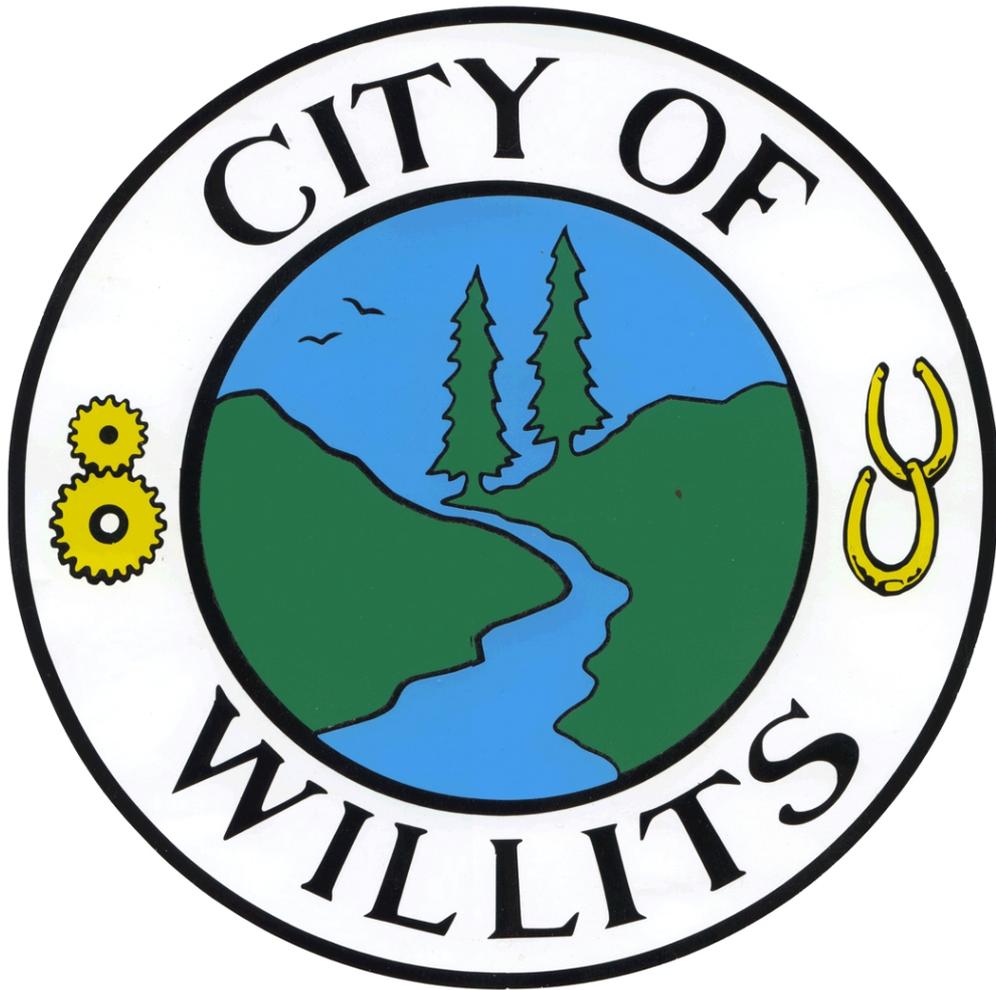
Recommended Action: Review and discuss Fiscal Year 2015/16 Budget as presented.

Fiscal Impact: As set forth in the budget document.

Reviewed by: City Manager City Attorney Finance Director Human Resources Risk

Council Action: Approved Denied Other: _____

Records: Agreement Resolution # _____ Ordinance # _____ Other _____



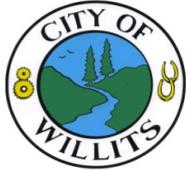
CITY OF WILLITS
Fiscal Year 2015/2016
Draft Budget

**CITY OF WILLITS
FISCAL YEAR 2015-2016
DRAFT BUDGET
TABLE OF CONTENTS**

SUMMARY OF WORKING CAPITAL (Exhibit A)	1
GENERAL FUND SUMMARY BY DEPARTMENT (Exhibit B)	3
SCHEDULE OF GENERAL FUND OVERHEAD ALLOCATIONS	4
TRANSFERS BETWEEN FUNDS SUMMARY	5
FISCAL 2014/2015 PERSONNEL STAFFING ALLOCATIONS	7
FUND 100: GENERAL FUND	
Department 1000 – Non-Departmental Revenue	9
Department 1001 – City Council	12
Department 1002 – General Administration	16
Department 1003 – Finance	21
Department 1004 – Legal Services	23
Department 1005 – Human Resources	25
Department 1006 – Elections	27
Department 1010 – Planning	30
Department 1011 – Code Enforcement	35
Department 1015 – Building Safety	37
Department 1016 – Building Maintenance	39
Department 1020 – Police Administration	42
Department 1021 – Public Safety Dispatch	45
Department 1022 – Field Operations	47
Department 1023 – State COPS – CSO/CO	49
Department 1025 – Emergency Services	51
Department 1030 – Swimming Pool Operations	53
Department 1040 – Public Works Administration	55
Department 1041 – Public Works Operations & Equipment	57
Department 1042 – Engineering Department	59
Department 1045 – Page Landfill	61
Department 1050 – Public Works Parks Maintenance	63
Department 1070 – Community Services	65
Department 1097 – Contingencies	67
Department 1098 – Debt Service for Building at Public Works Yard	67
Department 1099 – Interfund Transfers	67
GENERAL FUND TOTALS	69

**CITY OF WILLITS
FISCAL YEAR 2015-2016
DRAFT BUDGET
TABLE OF CONTENTS - continued**

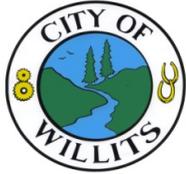
FUND 200 – TRAFFIC SAFETY	71
<hr/>	
FUND 201 – GAS TAX	
Department 2010 – Gas Tax Street Administration	73
Department 2011 – Street Maintenance	75
Department 2012 – Storm Drain Maintenance	77
Department 0201 – Gas Tax Revenue	79
<hr/>	
FUND 202 – SALES TAX – TRANSPORTATION IMPROVEMENT PROGRAM	83
<hr/>	
FUND 207 – HUMBOLDT STREET & VACINITY REHAB PROJECT	85
<hr/>	
FUND 212 – LANDFILL REMEDIATION	87
<hr/>	
FUND 213 – LANDFILL POST-CLOSURE	89
<hr/>	
FUND 265 – SUCCESSOR AGENCY FOR WILLITS RDA	93
<hr/>	
FUND 409 – WATER TREATMENT PLANT IMPROVEMENTS PROJECT	95
<hr/>	
FUND 431 – LATERAL REPAIR LOANS	97
<hr/>	
FUND 500 – AIRPORT ENTERPRISE	100
<hr/>	
FUND 501 – SEWER ENTERPRISE	103
<hr/>	
FUND 503 – WATER ENTERPRISE	119
<hr/>	
FUND 651 – NARCOTICS SEIZURE – STATE AND LOCAL	129
<hr/>	
FUND 654 FEDERAL NARCOTICS FORFEITURE FUND	131
<hr/>	
FUND 655 DNA COST REIMBURSEMENT PROGRAM FUND	131
<hr/>	
CLASSIFICATION AND COMPENSATION PLAN	135
<hr/>	
FIXED ASSETS/CAPITAL PROJECTS – 5 YEAR PLAN	137
<hr/>	



CITY OF WILLITS
DRAFT BUDGET
 Fiscal Year 2015-2016

SUMMARY OF WORKING CAPITAL

Fund #	Fund Name	Estimated Working Capital 7/1/2015	2015-2016							Ending Working Capital 6/30/2016	
			Operating Revenue	Transfers In		Operating Expenses	Transfers Out	Debt Service Principal	USDA Bond *Reserves		Gain (Loss)
100	General	\$2,430,871	\$4,490,045	\$15,000		\$4,519,954	\$46,066	\$11,071		(\$72,046)	\$2,358,825
200	Traffic Safety	0	6,000	46,066		52,066				0	0
201	Gas Tax	(0)	406,024	67,014		473,038				0	(0)
202	Sales Tax Transportation	2,144,364	907,500			180,215	628,214			99,071	2,243,435
207	Humboldt & Vicinity Rehab	0	0	561,200		561,200				0	0
208	Regional Trans. Improve	0	0	0		0				0	0
209	Baechtel Rd/RR Ave Study	0	0	0		0				0	0
212	Landfill Remediation	595,695	5,750			39				5,711	601,406
213	Landfill Post Closure	(485,843)	750			88,898				(88,148)	(573,990)
265	Successor Agency to RDA	116,483	621,810			295,298		436,506		(109,994)	6,489
409	WTP Improvements Project	(0)	0			0				0	(0)
428	WWTP EPA Grant	0	0			0				0	0
429	Small Communities WW	0	0			0				0	0
431	Lateral Repairs Loans	0	0	10,000		10,000				0	0
500	Airport	21,255	205,760			194,715				11,045	32,300
501	Sewer Enterprise	2,090,890	3,099,098			2,953,320	10,000	498,446		(362,667)	1,728,223
503	Water Enterprise	2,728,211	2,734,500			3,357,486	15,000	265,277		(903,263)	1,824,949
	Totals	\$9,641,927	\$12,477,238	\$699,280		\$12,686,228	\$699,280	\$1,211,300	\$0	(\$1,420,290)	\$8,221,636

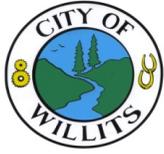


CITY OF WILLITS
ESTIMATED WORKING CAPITAL
Fiscal Year 2014-2015

SUMMARY OF WORKING CAPITAL

Fund #	Fund Name	Beginning Working Capital 7/1/2014	2014-2015							Estimated Working Capital 6/30/2015
			Operating Revenue	Transfers In	Operating Expenses	Transfers Out	Debt Service Principal	USDA Bond *Reserves	Gain (Loss)	
100	General	\$2,160,081	\$4,166,905	\$62,076	\$3,903,013	\$40,925	\$14,254		\$270,790	\$2,430,871
200	Traffic Safety	0	5,963	40,925	46,888				0	0
201	Gas Tax	0	180,222	180,197	360,419				(0)	(0)
202	Sales Tax Transport	2,216,081	907,500		180,365	798,852			(71,717)	2,144,364
207	Humboldt & Vicinity Rehab	(2,282)	0	166,782	164,500				2,282	0
208	Regional Trans. Improve	(451,873)	0	451,873	0				451,873	0
209	Baechtel Rd/RR Ave Study	0		0	0				0	0
212	Landfill Remediation	589,965	5,750		20	0			5,730	595,695
213	Landfill Post Closure	(411,233)	722	0	75,332				(74,610)	(485,843)
265	Successor Agency to RDA	253,303	615,744		302,564	0	450,000		(136,820)	116,483
409	WTP Improvements Project	(204,389)	884,007		679,618				204,389	(0)
428	WWTP EPA Grant	0	0		0				0	0
429	Small Communities WW	0	0		0				0	0
430	WWTP Construction	0	0	0	0				0	0
500	Airport	14,699	79,705		73,149				6,556	21,255
501	Sewer Enterprise	1,810,432	3,121,120		2,373,149	0	467,512		280,458	2,090,890
503	Water Enterprise	2,127,239	2,953,163		2,362,559	15,000	(25,369)		600,972	2,728,211
	Totals	\$8,102,023	\$12,920,801	\$901,853	\$10,521,577	\$854,777	\$906,397	\$0	\$1,539,904	\$9,641,927

* Fund 100 Transfer includes \$47,076 transfer from Fund 655 DNA Cost Reimbursement



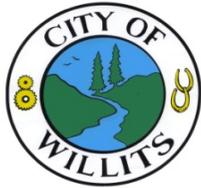
CITY OF WILLITS
 DRAFT BUDGET
 For Fiscal Year 2015-2016

GENERAL FUND DEPARTMENT SUMMARY

Dept. #	Department	2014-2015						2015-2016					
		Operating Revenue	Transfers In	Operating Expenses	Transfers Out	Debt Service Principal	Net City Gain (Cost)	Operating Revenue	Transfers In	Operating Expenses	Transfers Out	Debt Service Principal	Net City Gain (Cost)
1000	Non Departmental Revenue	\$3,686,130		\$0			\$3,686,130	\$3,819,226		\$0			\$3,819,226
1001	City Council	0		124,222			(124,222)	0		119,225			(119,225)
1002	Administration	1,492		363,788			(362,296)	5,000		345,174			(340,174)
1003	Finance	2,312		336,182			(333,870)	9,300		338,887			(329,587)
1004	Legal	52,256		91,529			(39,273)	22,500		134,500			(112,000)
1005	Human Resources	0		62,956			(62,956)	0		127,054			(127,054)
1006	Elections	0		5,860			(5,860)	0		5,972			(5,972)
1010	Planning	4,764		56,873			(52,109)	240,420		367,059			(126,639)
1011	Code Enforcement	1,100		58,812			(57,712)	500		46,006			(45,506)
1015	Building & Safety	71,738		35,724			36,013	70,000		46,328			23,672
1016	Building Maintenance	10,050		112,535			(102,485)	4,000		107,608			(103,608)
1020	Police Administration	64,510	\$47,076	429,801			(318,215)	41,565	\$0	500,320			(458,755)
1021	Dispatch	0		334,661			(334,661)	0		408,292			(408,292)
1022	Field Operations	116,253	15,000	1,299,976			(1,168,723)	115,765	15,000	1,294,804			(1,164,039)
1023	COP's Grant Officer & CSO/CO	100,000		95,359	\$0		4,641	100,000		105,960			(5,960)
1024	School Resources Officer Grant	0		0			0	0		0			0
1025	Emergency Services	0		3,200			(3,200)	0		3,040			(3,040)
1030	Swimming Pool	24,596		63,031			(38,435)	19,850		65,020			(45,170)
1040	Public Works Administration	14,410		172,180			(157,770)	16,120		158,436			(142,316)
1041	Public Works Operations	14,695		32,812			(18,117)	22,000		85,637			(63,637)
1042	Engineering	0		37,527			(37,527)	1,200		45,356			(44,156)
1045	Page Landfill	0		5,495			(5,495)	0		1,390			(1,390)
1050	Park Maintenance	2,600		121,635			(119,035)	2,600		138,946			(136,346)
1070	Community Services	0		52,941			(52,941)	0		52,041			(52,041)
1097	Contingencies	0		5,000			(5,000)	0		22,594			(22,594)
1098	Debt Service	0		915		\$14,254	(15,169)	0		305		\$11,071	(11,376)
1099	Interfund Transfers	0		0	40,925		(40,925)	0		0	\$46,066		(46,066)
	Totals	\$4,166,905	\$62,076	\$3,903,013	\$40,925	\$14,254	\$270,790	\$4,490,045	\$15,000	\$4,519,954	\$46,066	\$11,071	(\$72,046)

Working Capital 07/01/2013 \$2,160,081
 2013/14 Net Gain (Loss) 270,790
 Ending Working Capital 06/30/14 \$2,430,871

Working Capital 07/01/2014 \$2,430,871
 2014/15 Net Gain (Loss) (72,046)
 Ending Working Capital 06/30/15 \$2,358,825

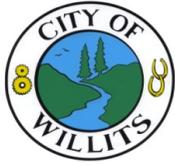


CITY OF WILLITS
DRAFT BUDGET
 Fiscal Year 2015-2016

SCHEDULE OF GENERAL FUND OVERHEAD ALLOCATIONS

Fund	Department	Description	Allocation
200	2020	Traffic Safety	\$25,271
201	2010	Gas Tax Administration	2,916
201	2011	Street Maintenance	38,720
201	2012	Storm Drain Maintenance	2,022
202	2020	Sales Tax Transportation	29,218
208	2080	Regional Transportation	0
212	2120	Landfill Remediation	39
213	2130	Landfill Post Closure Administration	195
213	2133	Landfill Post Closure Maintenance	1,977
265	2650	Successor Agency	31,379
409	4090	Water Treatment Plant Improvements Project	0
500	5001	Airport Enterprise	34,965
501	5010	Sewer Enterprise Administration	50,705
501	5011	Sewer Enterprise Maintenance	11,819
501	5013	Sewer Enterprise Operations	42,195
501	5014	Sewer Enterprise Engineering	6,135
501	5018	Sewer Enterprise Debt Service	3,233
501	5019	Sewer Enterprise Transfers	54,597
503	5030	Water Enterprise Administration	71,129
503	5031	Water Enterprise Maintenance	9,424
503	5033	Water Enterprise Operations	38,557
503	5034	Water Enterprise Engineering	2,315
503	5038	Water Enterprise Debt Service	87,357
652	6523	Revolving Loan Business	0
653	6533	Revolving Loan Housing	0
100	1000	Total Overhead Allocation to General Fund	\$544,168

The Government Finance Officers Association (GFOA) recommends that governments calculate the full cost of the different services they provide. The full cost of a service encompasses all direct and indirect costs related to that service. Direct costs include the salaries, wages, and benefits of employees while they are exclusively working on the delivery of the service, as well as materials, supplies, and other direct operating costs. Indirect costs include shared administrative expenses within the work unit and in one or more support functions outside the work unit, such as administration, legal, finance, human resources, facilities, maintenance, and technology. This chart summarizes the Overhead Allocations as determined by the City of Willits' Full Cost Allocation Plan.



CITY OF WILLITS
 DRAFT BUDGET
 Fiscal Year 2015-2016

SUMMARY OF TRANSFERS BETWEEN FUNDS & DEPARTMENTS

Fund	From	Amount	Fund	To	Amount	Purpose
100-1099	General Fund	46,066	200-2003	Traffic Safety	46,066	Fund Operations
202-2020	Sales Tax Transportation	67,014	201-0201	Gas Tax	67,014	Fund Street Maintenance
202-2020	Sales Tax Transportation	561,200	207-2070	Humboldt & Vicinity Rehab	561,200	Fund Project Expenses
503-5033	Water Operations	15,000	100-1022	Police Field Operations	15,000	Watershed Security
501-5019	Sewer Enterprise	10,000	431-4310	Lateral Repair Loan	10,000	Sewer Later Loan Program
Totals		\$699,280			\$699,280	

CITY OF WILLITS
FISCAL YEAR 2015-2016
DRAFT BUDGET
STAFFING ALLOCATIONS

<u>Job Title</u>	<u>Number of FTE's</u>	<u>100 General</u>	<u>200/201 Gas Tax Transportation</u>	<u>202 Sales Tax Transportation</u>	<u>265 RDA Successor Agency</u>	<u>212/213 Landfill Remediation</u>	<u>409 Water Project</u>	<u>500 Airport</u>	<u>501 Sewer</u>	<u>503 Water</u>	<u>652/653 Business/Hsg Rehab</u>	<u>Total</u>
CITY COUNCIL												
Council Members	5	500%										500%
Total	5											
CITY ADMINISTRATION												
City Manager	1.00	49%	10%		1%				20%	20%		100%
City Clerk/Facilities Coordinator	1.00	92%			3%					5%		100%
Human Resources Analyst	1.00	100%										100%
Total	3											
FINANCE												
Finance Director/City Treasurer	1.00	30%			10%				30%	30%		100%
Senior Accountant	1.00	60%							20%	20%		100%
Office Assistant III [AP]	1.00	75%								25%		100%
Office Assistant III [UB]	1.00	10%							30%	60%		100%
Total	4											
POLICE												
Police Chief	1.00	100%										100%
Administrative Supervisor	1.00	100%										100%
Police Lieutenant	1.00	100%										100%
Police Sergeant	3.00	300%										300%
Police Officer	8.00	800%										800%
Police Community Service Officer II	1.00	100%										100%
Police Dispatcher	5.00	500%										500%
Total	20											
COMMUNITY DEVELOPMENT												
Building Inspector/Code Enforcement Officer	1.00	100%										100%
Associate Planner	1.00	100%										100%
Total	2											
ENGINEERING												
City Engineer	1.00	10%		20%					50%	20%		100%
Engineering Intern	0.23								23%			23%
Engineering Technician II	1.00	10%		20%					60%	10%		100%
Engineering Technician III	1.13	11%		54%					14%	34%		113%
Total	3.36											

CITY OF WILLITS
FISCAL YEAR 2015-2016
DRAFT BUDGET
STAFFING ALLOCATIONS

Job Title	Number of FTE's	100 General	200/201 Gas Tax Transportation	202 Sales Tax Transportation	265 RDA Successor Agency	212/213 Landfill Remediation	409 Water Project	500 Airport	501 Sewer	503 Water	652/653 Business/Hsg Rehab	Total
SEASONAL PARKS/RECREATION												
Pool Manager	0.17	17%										17%
Assistant Pool Manager	0.14	14%										14%
Life Guards/Instructors/Office Assistant (13)	1.39	139%										139%
Total	1.70											
PUBLIC WORKS												
Public Works Director	1.00	40%	20%						20%	20%		100%
PW Lead Operator	1.00	31%	49%			1%			4%	15%		100%
PW Maintenance Worker	4.00	85%	232%			8%			20%	55%		400%
PT PW Maintenance Worker	0.44	44%										44%
Administrative Assistant	1.00	40%		10%		10%			15%	25%		100%
Total	7.44											
SEWER TREATMENT												
Utilities Superintendent	1.00								50%	50%		100%
Waste Water Chief Operator	1.00								100%			100%
Waste Water Treatment Operator III	1.00								100%			100%
Waste Water Treatment Operator II	1.00								100%			100%
Waste Water Treatment Operator I	2.00								150%	50%		200%
Waste Water Treatment Operator in training	1.00								100%			100%
Total	7											
WATER TREATMENT												
Chief Water Operator	1.00									100%		100%
Water Operator III	3.00	41%	45%						2%	212%		300%
Water Operator II	1.00									100%		100%
Water Operator I	1.00									100%		100%
Total	6											
TOTAL APPROVED POSITIONS	59.5											
APPROVED POSITIONS 14/15	56.31											
APPROVED POSITIONS 13/14	58.83											
APPROVED POSITIONS 12/13	56.25											

FUND 100 NON-DEPARTMENTAL REVENUE – GENERAL FUND (1000)

BASIC FUNCTIONS: This department, as the title implies, is used to account for all revenue that is not departmentally specific. This revenue is used to augment all general fund departments where expenditures exceed the departmentally specific revenue.

2015-2016 PROGRAM GOALS:

Maintain the integrity of this department through active participation and advocacy in efforts to assure that Federal and State legislation does not result in the further deterioration of various discretionary revenues. As well, actively support local, regional, and statewide efforts to achieve legislative return of City revenues and the elimination of certain inter-jurisdictional charges (booking fees, property tax administration fees, DUI fees, forensic fees, animal control fees, etc.).

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1000-Non-Departmental Revenue**

<u>Financing Sources</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014-2015</u>	<u>YTD 3/31/2015</u>	<u>Projected Actual 6/30/2015</u>	<u>Dept Request</u>	<u>Budget WS & Misc Adjs 5/26/2015</u>	<u>Budget Workshop 5/26/2015</u>
<u>Taxes</u>							
1201-000 Property Tax-Current Secured	\$343,309	\$328,953	\$182,461	\$347,520	\$354,470		\$354,470
1202-000 Property Tax-Current Unsecurec	20,653	20,343	18,371	\$18,722	\$19,097		19,097
1203-000 Supplemental Roll Taxes	847	747	2,500	\$3,902	\$3,980		3,980
1204-000 Property Tax-Prior Secured		0	707	\$707	\$721		721
1205-000 Property Tax-Prior Unsecured	44	598	388	\$741	\$756		756
1206-000 Property Tax-VLF swap				\$0	\$0		
1300-000 Sales and Use Tax	1,637,052	1,738,381	881,841	\$1,533,107	1,643,458		1,643,458
1400-000 Room Occupancy Tax	264,944	250,000	182,001	\$310,093	310,000		310,000
1500-000 Property Transfer Tax	8,349	13,000	8,336	\$13,518	13,789		13,789
1600-000 Property Tax in Lieu	0	0	0	\$0			0
1700-000 Property Tax WRDA Residual	83,172	0	106,028	\$118,094	120,456		120,456
Total Taxes	\$2,358,371	\$2,352,022	\$1,382,633	\$2,346,404	\$2,466,726	\$0	\$2,466,726
<u>Licenses, Permits and Franchises</u>							
2202-000 Business Licenses	\$153,037	\$162,000	\$115,318	\$150,318	\$150,000		\$150,000
2202-004 Tobacco Permit	1,050	0	900	\$1,050	1,000		1,000
2220-000 Other Licenses		0		\$0	0		0
2301-000 Franchise Fee-Garbage	126,480	126,480		\$126,480	126,480		126,480
2302-000 Franchise Fee-CATV	19,948	19,750	10,151	\$19,750	19,750		19,750
2303-000 Franchise Fee-Gas	15,573	15,000		\$14,500	14,500		14,500
2304-000 Franchise Fee-Electric	64,947	62,000		\$63,000	63,000		63,000
Total Licenses, Permits and Franchises	\$381,034	\$385,230	\$126,369	\$375,098	\$374,730	\$0	\$374,730
<u>Revenue From Use of Money/Property</u>							
4201-000 Interest Income	\$11,328	\$7,500	\$809	\$7,500	\$7,500		\$7,500
4211-000 Rental of Bldgs & Grounds		0					0
Total Rev From Use of Money/Prop	\$11,328	\$7,500	\$809	\$7,500	\$7,500	\$0	\$7,500
<u>Intergovernmental Revenues</u>							
5201-000 State Motor Vehicle in Lieu	\$403,267	\$406,140	\$206,453	\$406,453	\$414,582		\$414,582
5203-000 Homeowners Prop Tax Relief	5,983	5,983	0	5,983	6,000		6,000
Total Intergovernmental Revenue	\$409,251	\$412,123	\$206,453	\$412,436	\$420,582	\$0	\$420,582
<u>Charges for Services</u>							
6230-000 Police Services	\$6,937	\$5,200	\$3,018	\$4,582	\$4,500		\$4,500
6300-000 Overhead Allocation	566,882	544,168	\$269,546	\$539,091	544,168		544,168
Total Charges for Services	\$573,819	\$549,368	\$272,564	\$543,673	\$548,668	\$0	\$548,668
<u>Miscellaneous Revenue</u>							
7220-000 Other Sales	\$28	\$20	\$9	\$20	\$20		\$20
7250-000 Miscellaneous Revenue	2,470	1,000	\$863	\$1,000	1,000		1,000
Total Miscellaneous Revenue	\$2,498	\$1,020	\$872	\$1,020	\$1,020	\$0	\$1,020
Total Non-Departmental Revenue	\$3,736,300	\$3,707,263	\$1,989,699	\$3,686,130	\$3,819,226	\$0	\$3,819,226

FUND 100 COUNCIL/CLERK (1001)

BASIC FUNCTIONS: Provide policy and program direction to City Manager; receive, review, and respond to community issues and concerns; participate and represent City in various forums including City commissions, boards and committees, joint powers agencies, other units of local government, state and federal agencies; adopt an annual budget; approve expenditures which exceed expenditure approval limits of City Manager; supervise City Manager; serve as City Planning Commission and Oversight Board of the Successor Agency to the Willits Redevelopment Agency. City Clerk duties include coordination of Form 700 FPPC filing; staff support to Council Members and Council Committees/Commissions; attendance at Council and Committee meetings; preparation of City Council agendas and minutes.

2015-2016 PROGRAM GOALS:

City Council's Top Priorities:

- **Planning for "Post Bypass" Willits.** Develop and begin implementing a comprehensive public improvement and economic development plan anticipating changes when the bypass is completed, focusing first on Main Street and downtown but eventually considering other areas of the City; identify the scope of improvements Caltrans will implement with the relinquishment of Main Street; assess the likely effects of decreased traffic on businesses (and tax revenue); continue working with the Main Street Merchants group and the Chamber of Commerce; work with Caltrans and property owners near bypass interchanges to site, design and install signage informing travelers of Willits services, events and the convenience of access; and identify specific projects for improving the streetscape, circulation, public safety and infrastructure, as well as possible business assistance programs.
- **Water Security: Water Supply, Infrastructure and Conservation.** Complete the Emergency System and the environmental assessment for its full integration into the city water system; forecast future water demand; identify existing supply capacity and assess possible additional supply options; identify and implement measures to protect the Little Lake aquifer from overuse or encroachment by outside agencies. Implement high priority infrastructure projects including the Main Street water line and 3,000,000 gallon tank relining. Concurrently, develop and implement a comprehensive water conservation program for residents and businesses, and assess the feasibility of City-sponsored programs related to water efficiency.
- **Brown's Corner Intersection Improvements.** Continue working with Caltrans to design and implement improvements to the Brown's Corner intersection, including the possibility of a round-about. Comprehensive of Assessment of Circulation Needs: Assess circulation needs, including the Baechtel Road/Railroad connection and westside north/south connection, etc.

Other Important Objectives:

- **Assess the Formation of a New Parks and Recreation Special District.** Prepare an assessment of the requirements and process for forming a new special district extending beyond the city limits that would help fund improvements, maintenance and management of a variety of recreation and related facilities and services; if deemed desirable and feasible, identify the City's possible roles in facilitating formation of such a district.
- **Job Retention and Creation.** Prepare an economic development plan for retaining and attracting job-creating businesses appropriate to Willits; consider specifically appropriate and adequate zoning, permit expediting and the City's possible role in supporting entrepreneurial mentoring and financing for start-ups and expansions.
- **Bicycle and Pedestrian Trail System.** Review the bicycle and pedestrian master plan and update to assess appropriate public access to the City-owned watershed lands as well as connections to the wastewater plant site; apply for additional transportation-related grants for the railroad right-of-way and other locations; the plan update should include specific implementation projects and coordination with other agencies.

FUND 100 COUNCIL/CLERK (1001) CONTINUED

City Clerk

- Maintain official records of the City and continue improvements to the record management and retention program.
- Prepare agendas, minutes, resolutions, proclamations, and public notices.
- Ensure compliance with the Brown Act.
- Prepare ordinances for codification and maintain updates to the Willits Municipal Code.
- Respond to Public Records Act requests, pursuant to state law.
- Monitor compliance with Fair Political Practices Commission requirements.
- Provide support services to Public Facilities Corporation, as well as City Council appointed Committees and Commissions, as needed.

ALLOCATED POSITIONS:	14/15	15/16
Council Members	5.00	5.00
City Clerk/Facilities Coordinator	<u>0.30</u>	<u>0.30</u>
Full-time Equivalent	5.30	5.30

BUDGET LINE ITEM COMMENTS/DETAILS:

2050-000	CCAC memberships \$160.
2055-000	Miscellaneous Council materials \$500, name plates \$150. Total \$650.
2081-030	Videotaping Council meetings \$4,500, codification \$1,500, photography services \$500. Total \$6,500.
2090-000	Required publications and notice in newspapers \$250.
2105-000	City Clerk training and travel \$1,200, notary course \$385. Total \$1,585.
2199-000	Other \$200.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1001-City Council/Clerk**

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$21,891	\$21,105	\$15,693	\$20,401	\$23,590		\$23,590
1003-000 Overtime	5,146	0	\$2,452	\$3,188			0
1011-000 FICA	1,659	1,309	\$1,114	\$1,448	\$1,463		1,463
1012-000 Medicare	388	306	\$260	\$339	\$342		342
1013-000 Health Insurance	72,336	79,054	\$58,259	\$75,737	\$78,811		78,811
1014-000 Retirement	3,119	3,153	\$2,218	\$2,883	\$4,301		4,301
1015-000 Unemployment Insurance	96	120	\$58	\$75	\$98		98
1016-000 Workers Compensation	1,088	779	\$766	\$995	\$1,275		1,275
Total Salaries and Benefits	\$105,724	\$105,826	\$80,820	\$105,067	\$109,880	\$0	\$109,880
Services and Supplies							
2050-000 Dues and Subscriptions		\$160	\$90	\$90	\$160		\$160
2055-000 Office Expense	66	650	\$537	650	650		650
2081-030 Other Contract Services	4,515	10,675	\$3,096	12,000	6,500		6,500
2090-000 Publications/Legal Notices		250	\$0	0	250		250
2105-000 Training and Travel	349	2,885	\$1,841	3,215	2,885	(\$1,300)	1,585
2199-000 Other Services and Supplies	2,805	3,200	\$2,850	3,200	3,200	(\$3,000)	200
Total Services and Supplies	\$7,735	\$17,820	\$8,414	\$19,155	\$13,645	(\$4,300)	\$9,345
Total Services and Supplies							
5% Budget Cut					(\$6,226)	\$6,226	\$0
	\$0	\$0	\$0	\$0	(\$6,226)	\$6,226	\$0
Total Appropriations	\$113,459	\$123,646	\$89,235	\$124,222	\$117,299	\$1,926	\$119,225

FUND 100 GENERAL ADMINISTRATION (1002)

BASIC FUNCTIONS: Coordination of legal services; management and coordination of all City policies, programs, and services; negotiation and management of contracts; interface with other local governments, regulatory agencies, and state and federal agencies; management and coordination of City fiscal and human resources; public and agency notices as required; review of correspondence received and preparation/review of correspondence sent; implementation of ordinances and policies; interaction with and response to media; presentations to community groups; staff support to various JPA's and other intergovernmental agencies; revenue development, budgets and expenditure control; management of special projects; various franchise administration activities; coordination of economic development activities; risk management and insurance; management of City facilities; management of leases, agreements, etc.; response to citizen and community complaints; long range planning; maintenance of relationship with legislative and congressional representatives; other assignments established by City Council.

2015-2016 PROGRAM GOALS:

- Continually evaluate and improve city-wide service delivery systems, while minimizing the impacts of decreasing resources.
- Identify and secure external funding sources to assist in supporting community infrastructure projects and law enforcement services.
- Expand efforts to work collaboratively with local, state, and federal government agencies.
- Complete long-range capital improvement plans.
- Respond to concerns/issues presented by community and Council members.
- Continue to manage City involvement in Remco clean-up.

ALLOCATED POSITIONS:	14/15	15/16
City Manager	0.50	0.49
City Clerk/Facilities Coordinator	<u>0.30</u>	<u>0.30</u>
Full-time Equivalent	0.80	0.79

FUND 100 GENERAL ADMINISTRATION 1002 [CONTINUED]

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002 Public Facilities Corporation filing fee \$20; PFC Annual Registration Renewal Fee Report \$150. Total \$170.

2015-000 All phone/fax costs for bottom floor of City Hall \$4,425; City Manager Technology Stipend \$3,300. Total \$7,725.

2031-000 Includes general liability, automobile physical damage, property, boiler/machinery, and earthquake, net of insurance premium returns. Total \$135,540.

2032-000 Includes deductible for liability, property, workers' compensation and dental deficit \$10,000.

2033-000 REMIF worker's comp processing fees \$4,150; Aflac Service Fees \$385. Total \$4,535.

2050-000 Redwood Empire Division dues \$50, ICMA \$880, League of CA Cities \$3,000. Total \$3,930.

2055-000 Includes postage \$2,000, office supplies for most City departments \$10,000. Total \$12,000.

2081-028 MSWMA beverage recycling program \$5,000.
[Pass-through of CA Redemption Revenue]

2081-030 LAFCO fees \$7,500, web-site \$4,500, Web-site redesign project \$4,620. Total \$16,620.

2084-000 Property Tax Administration fee to County of Mendocino \$5,250.

2091-000 Miscellaneous printing and advertising \$500.

2095-000 Includes copier \$6,500, postage meter \$2,200. Total \$8,700.

2105-000 Includes training and travel reimbursement for local interagency and JPA meetings, LCC seminars, conferences, meetings, and other regional meetings \$3,000.

REVENUE:

7250-000 MSWMA recycling program \$5,000. [CA Redemption Revenue]

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1002-General Administration**

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$68,907	\$72,480	\$50,377	\$68,475	\$74,298		\$74,298
1002-000 Part-Time Employees		0		\$0			0
1003-000 Overtime	14,528	0	\$11,124	\$14,461			0
1005-000 Benefit Buyouts	8,838	0	\$6,058	\$7,875	\$4,038		4,038
1011-000 FICA	6,066	4,717	\$4,460	\$5,983	\$5,080		5,080
1012-000 Medicare	1,419	1,103	\$1,043	\$1,399	\$1,188		1,188
1013-000 Health Insurance	22,004	20,313	\$17,109	\$22,242	\$19,816		19,816
1014-000 Retirement	15,216	16,437	\$12,069	\$15,689	\$19,497		19,497
1015-000 Unemployment Insurance	392	320	\$349	\$454	\$263		263
1016-000 Workers Compensation	5,259	4,261	\$4,435	\$5,766	\$4,424		4,424
1017-000 Vehicle Allowance	3,600	3,600	\$2,700	\$3,510	\$3,600		3,600
Total Salaries and Benefits	\$146,229	\$123,231	\$109,724	\$145,854	\$132,204	\$0	\$132,204
Services and Supplies							
2001-002 Fees and Permits-State	\$170	\$245			\$170		\$170
2015-000 Communications	7,718	7,125	\$5,602	7,469	7,725		7,725
2031-000 Insurance and Bonds	115,105	135,540	\$132,342	135,540	135,540		135,540
2032-000 Insurance Deductible	140	7,500	\$9,566	13,000	10,000		10,000
2033-000 Insurance Other	4,350	4,805	\$3,766	4,805	4,535		4,535
2050-000 Dues and Subscriptions	3,850	3,860	\$3,889	3,900	3,930		3,930
2055-000 Office Expense	20,824	21,000	\$5,055	21,000	12,000		12,000
2081-028 MSWMA Beverage Recycling		5,000	\$0	0	5,000		5,000
2081-030 Other Contract Services	20,768	16,100	\$14,744	16,100	16,620		16,620
2084-000 Tax Administration Fee	5,537	5,250	\$4,891	5,250	5,250		5,250
2090-000 Publications/Legal Notices		0		0	0		0
2091-000 Advertising & Printing	44	500			500		500
2095-000 Rents and Leases-Equipment	10,369	12,585	\$6,403	8,700	8,700		8,700
2105-000 Training and Travel	612	1,000	\$2,103	2,150	3,000		3,000
2199-000 Other Services and Supplies		100	\$18	20	0		0
Total Services and Supplies	\$189,485	\$220,610	\$188,380	\$217,934	\$212,970	\$0	\$212,970
5% Budget Cut					(\$17,381)	\$17,381	(\$0)
	\$0	\$0	\$0	\$0	(\$17,381)	\$17,381	(\$0)
Total Appropriations	\$335,714	\$343,841	\$298,103	\$363,788	\$327,793	\$17,381	\$345,174

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1002-General Administration

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Sources							
Intergovernmental Revenues							
5420-000 State Other	\$0	\$0					\$0
Miscellaneous Revenue							
7230-000 Insurance Payments/Refunds	\$7,696	\$6,728	\$1,492	\$1,492	\$0		\$0
7250-000 Miscellaneous Revenue	1	5,000			5,000		5,000
Total Revenue	\$7,697	\$11,728	\$1,492	\$1,492	\$5,000	\$0	\$5,000
Net City Cost	(\$328,016)	(\$332,113)	(\$296,612)	(\$362,296)	(\$322,793)	(\$17,381)	(\$340,174)

FUND 100 FINANCE/TREASURER 1003

BASIC FUNCTIONS: The Finance Director/City Treasurer is the chief financial officer of the City and exercises general supervision over the accounting of all departments under the direction of the City Manager and City Council. This department maintains all basic financial information. Specific duties and responsibilities include the receipt and disbursement of all City funds, cash management, compilation of the City budget under the direction of the City Manager, budgetary control, payroll preparation, billing functions, coordination of annual audit, preparation of various State and Federal reports, maintenance and improvement of data processing systems, review, approval and payment of all claims against the City, special projects, attendance at the City Council meetings and assistance to the various departments as required.

2015-2016 PROGRAM GOALS:

- Provide accurate and timely financial information to the City Council, Department Heads, and the Public.
- Prepare and present a balanced budget.
- Provide staff with opportunities for professional growth via training courses and seminars.
- Develop a unified information technology system linking all City departments.
- Review and update the City's Accounting Policy Manual.
- Upgrade outdated and unsupported technology hardware and software.
- Begin process for new finance system
- Issue RFP for Auditing firms.

ALLOCATED POSITIONS:	13/14	14/15
Finance Director/City Treasurer	0.30	0.30
City Clerk/Facilities Coordinator	0.00	0.12
Senior Accountant	0.50	0.60
Office Assistant III (2)	<u>1.10</u>	<u>0.85</u>
Full-time Equivalent	1.90	1.87

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2015-000 Cell phone stipends \$1,140
- 2041-000 Total Support Agreement with ACS \$43,750, Logmein \$100, computer hardware, work station upgrades and other \$3,000. (Removed exchange server as part of 5% budget cut)Total \$46,850.
- 2050-000 Municipal Finance Officers \$110, GFOA \$170. Total \$280.
- 2055-000 Checks, forms, utility bills, etc. \$1,800.
- 2081-030 Muniservices annual fee \$2,000, Muniservices audits \$1,500, City Financial Statements and other annual reports \$36,500, Cost Allocation Plan update \$7,000, Outside Consultant 8,000, County Contract for IT Services \$25,000. (less \$5,000 as part of 5% budget cut) Total \$75,000.
- 2105-000 Computer trainings \$2,000, seminars/webinars \$2,500, workshops \$500, conferences \$2,500. (less \$650 as part of 5% budget cut)Total \$6,850.
- 2199-000 Bank fees, bad check fees, credit card fees and till shortages \$10,000.

REVENUE:

- 6650-000 Business License Application processing fees \$2,300.
- 7250-000 Credit Card convenience fees \$7,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1003-Finance and Accounting**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$112,275	\$111,571	\$84,728	\$121,239	\$116,006		\$116,006
1002-000 Part-Time Employees	90	0		\$0			0
1003-000 Overtime	2,345	0	\$319	\$414			0
1004-000 Comp Time Paid	870	0	\$615	\$799			0
1005-000 Benefit Buyouts	12,896	0	\$1,726	\$2,244			0
1007-000 Longevity Incentive				\$0	\$1,500		1,500
1011-000 FICA	7,728	7,022	\$5,293	\$7,568	\$7,285		7,285
1012-000 Medicare	1,807	1,642	\$1,238	\$1,771	\$1,704		1,704
1013-000 Health Insurance	45,028	39,238	\$32,973	\$42,864	\$39,622		39,622
1014-000 Retirement	23,966	20,255	\$17,963	\$23,351	\$23,881		23,881
1015-000 Unemployment Insurance	974	638	\$804	\$1,045	\$628		628
1016-000 Workers Compensation	6,980	6,341	\$5,772	\$7,504	\$6,344		6,344
Total Salaries and Benefits	\$214,961	\$186,707	\$151,430	\$208,800	\$196,970	\$0	\$196,970
Services and Supplies							
2015-000 Communications	\$150	\$0	\$675	\$900	\$1,140		1,140
2041-000 Equipment Maintenance & Supp	\$45,489	\$50,700	\$38,926	\$51,902	\$51,850	(\$5,000)	\$46,850
2050-000 Dues and Subscriptions	280	280	\$280	280	280		280
2055-000 Office Expense	1,886	1,800	\$1,044	\$1,800	1,800		1,800
2081-030 Other Contract Services	48,754	55,000	\$25,735	55,000	80,000	(\$5,000)	75,000
2105-000 Training and Travel	5,547	7,500	\$6,314	7,500	7,500	(\$653)	6,847
2199-000 Other Svs and Supplies	4,612	10,100	\$5,452	10,000	10,000		10,000
Total Services and Supplies	\$106,718	\$125,380	\$78,426	\$127,382	\$152,570	(\$10,653)	\$141,917
5% Budget Cut	\$0	\$0	\$0	\$0	(\$17,653)	\$17,653	(\$0)
					(\$17,653)	\$17,653	(\$0)
Total Appropriations	\$321,679	\$312,087	\$229,856	\$336,182	\$331,887	\$7,000	\$338,887
Financing Sources							
Charges for Services							
6650-000 Other Services	2,203	\$2,300	\$1,734	\$2,312	\$2,300		\$2,300
7250-000 Miscellaneous Revenue	318	200		\$0		\$7,000	7,000
Total Charges for Services	2,521	\$2,500	\$1,734	\$2,312	\$2,300	\$7,000	\$9,300
Total Revenue	2,521	\$2,500	\$1,734	\$2,312	\$2,300	\$7,000	\$9,300
Net City Cost	-319,158	(\$309,587)	(\$228,122)	(\$333,870)	(\$329,587)	\$0	(\$329,587)

FUND 100 LEGAL SERVICES 1004

BASIC FUNCTIONS: Provision of defense in all litigation and hearings; rendering of legal opinions; legal support services to City departments; attendance at all meetings of Council, Redevelopment Agency, Planning Commission, etc.; preparation and/or review of various documents including demand letters, indemnification agreements, contracts, joint powers agreements, leases, licenses and permits, policies, and memoranda of understandings; preparation of redevelopment law, planning law, and numerous other state and federal legislative and judicial determinations; and other duties as assigned by City Manager.

2015-2016 PROGRAM GOALS:

- Manage litigation and represent City.
- Update ordinances as necessary.
- Provide legal review support to City Council and staff.
- Coordinate Remco-related cases.
- Update Code enforcement policies and procedures.
- Draft legal documents in support of staff, Council, policies, and Programs.

BUDGET LINE ITEM COMMENTS/DETAILS:

2050-000	Includes forms, books, subscriptions, software, Thompson West Law program \$6,500.
2061-020	Specialized consulting attorneys \$5,000.
2081-030	Contract City Attorney services \$120,000.
3011-000	Judgments and damages \$3,000.

REVENUE:

7250-000	Reimbursement for litigation expense related to Remco matter \$22,500.
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CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1004-Legal Services

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Services and Supplies							
2050-000 Dues & Subscriptions	\$7,867	\$6,500	\$4,960	\$6,613	\$6,500		\$6,500
2061-020 Other Professional Svs		5,000	\$170	\$227	5,000		5,000
2081-030 Other Contract Services	124,900	50,000	\$63,517	\$84,689	120,000		120,000
Total Services and Supplies	\$132,767	\$61,500	\$68,646	\$91,529	\$131,500	\$0	\$131,500
Other Charges							
3011-000 Judgments and Damages	\$60,000	\$3,000	\$0	\$0	\$3,000		\$3,000
Total Other Charges	\$60,000	\$3,000	\$0	\$0	\$3,000	\$0	\$3,000
5% Budget Cut					(\$6,725)	\$6,725	\$0
	\$0	\$0	\$0	\$0	(\$6,725)	\$6,725	\$0
Total Appropriations	\$192,767	\$64,500	\$68,646	\$91,529	\$127,775	\$6,725	\$134,500
Financing Sources							
Miscellaneous Revenue							
7250-000 Miscellaneous Revenue		\$25,000	\$52,256	\$52,256	\$22,500		\$22,500
Total Miscellaneous Revenue	\$0	\$25,000	\$52,256	\$52,256	\$22,500	\$0	\$22,500
Total Revenue	\$0	\$25,000	\$52,256	\$52,256	\$22,500	\$0	\$22,500
Total City Cost	(\$192,767)	(\$39,500)	(\$16,390)	(\$39,273)	(\$105,275)	(\$6,725)	(\$112,000)

FUND 100 HUMAN RESOURCES 1005

BASIC FUNCTIONS: Provide quality services and support to the City Manager, City Departments, employees and applicants in the areas of employee relations, employee benefits, recruitment, retention, testing, classification/compensation, and risk management. Manage and administer all personnel programs and policies for the City and its employees; ensure compliance with various state and federally mandated programs including, but not limited to, OSHA, SB198 compliance, ADA requirements, harassment and workplace violence training, various federal and state labor code, etc.; manage modifications to personnel policies and procedures manual; conduct formal and informal negotiations with represented and unrepresented employees; employee-related dispute resolution; implementation of employee training and certification programs; and interface with Payroll and City departments regarding application of terms and conditions of labor agreements.

2015-2016 PROGRAM GOALS:

- Review and update Master Classification and Compensation Schedule annually.
- Update all current job descriptions and develop new job descriptions, as needed.
- Conduct classification and compensation study.
- Develop succession planning strategies.
- Monitor, implement, and manage changes related to health care reform and pension reform.
- Review employee benefits program annually and continue and improve upon annual employee Open Enrollment/Health Fair.
- Update Personnel Policies and Procedures, as necessary, and ensure compliance with state and federal mandates.
- Update citywide training programs and provide in-house training on a variety of subject areas.
- Improve employee orientation and recognition programs.
- Update Injury and Prevention Manual and monitor compliance of employee safety program.
- Implement HRMS application for efficient management of personnel information.
- Set-up DMV Pull Notification EPN Program.
- Develop and maintain college level intern program.

ALLOCATED POSITIONS:	14/15	15/16
Human Resource Analyst	.95	1.00
	_____	_____
Full-time Equivalent	.95	1.00

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2050-000 CalPELRA Dues \$700; LCW Membership \$995. Total \$1,695.
- 2055-000 Office expense \$800.
- 2061-010 Personnel related legal counsel services \$3,500.
- 2061-013 Medical screenings, background checks, polygraphs, drug screens, credit checks, fingerprinting, stress tests, etc. \$10,000; Police background \$3,000. Total \$13,000.
- 2081-030 Labor negotiation services and other contracts \$7,500.
- 2091-000 Job announcements, advertising and printing \$2,500.
- 2105-000 LCW Annual conference; CalPERS Annual conference; California Public Employers Labor Relations Association; HR Law and other conferences and travel \$1,200.
- 2199-000 Employee appreciation, service pins \$350.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1005-Human Resources**

	<u>Actual 6/30/2014</u>	<u>Budget 2014-2015</u>	<u>YTD 3/31/2015</u>	<u>Projected Actual 6/30/2015</u>	<u>Dept Request</u>	<u>Budget WS Adjs 5/26/2015</u>	<u>Budget Workshop 5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$52,576	\$45,239	\$20,474	\$20,474	\$53,563	(\$3,733)	\$49,830
1002-000 Part-Time Employees	216			\$0			0
1003-000 Overtime	470	0	\$862	\$862			0
1004-000 Comp Time Paid	464	0		\$0			0
1005-000 Benefits Buy-Outs			\$1,657	\$1,657			
1011-000 FICA	3,303	3,089	\$1,415	\$1,415	\$3,321		3,321
1012-000 Medicare	772	722	\$331	\$331	\$777		777
1013-000 Health Insurance	22,808	24,039	\$10,844	\$10,884	\$25,298		25,298
1014-000 Retirement	11,304	11,300	\$4,790	\$4,790	\$14,055		14,055
1015-000 Unemployment Insurance	380	379		\$0	\$336		336
1016-000 Workers Compensation	2,816	2,790	\$1,450	\$1,450	\$2,892		2,892
Total Salaries and Benefits	\$95,108	\$87,558	\$41,821	\$41,863	\$100,242	(\$3,733)	\$96,509
Services and Supplies							
2050-000 Dues and Subscriptions	\$700	\$500	\$195	\$195	\$1,695		\$1,695
2055-000 Office Expense	716	500	\$236	250	800		800
2061-010 Professional Service - Legal	360	5,000	\$3,387	3,500	3,500		3,500
2061-013 Personnel Services	11,659	13,000	\$6,032	7,000	13,000		13,000
2081-030 Other Contract Services	10,050	7,500	\$4,485	5,980	7,500		7,500
2091-000 Advertising and Printing	12,888	5,000	\$1,205	1,400	2,500		2,500
2105-000 Training and Travel	3,387	2,500	\$2,768	2,768	5,000	(\$3,800)	1,200
2199-000 Other Svs and Supplies		350	\$0	0	350		350
Total Services and Supplies	\$39,760	\$34,350	\$18,308	\$21,093	\$34,345	(\$3,800)	\$30,545
5% Budget Cut					(\$7,533)	\$7,533	(\$0)
	\$0	\$0	\$0	\$0	(\$7,533)	\$7,533	(\$0)
Total Appropriations	\$134,867	\$121,908	\$60,129	\$62,956	\$127,054	\$0	\$127,054
Net City Cost	(\$134,867)	(\$121,908)	(\$60,129)	(\$62,956)	(\$127,054)	\$0	(\$127,054)

FUND 100 ELECTIONS 1006

BASIC FUNCTIONS: The City Clerk serves as the City’s Elections Official and is responsible for coordination of municipal elections, including preparation and review of documents as mandated by state law; analysis of election correspondence; preparation of resolutions; coordination of County Elections Office contract to conduct consolidated elections; preparation and publication of notices; coordination of special or recall elections; and associated records management.

2015-2016 PROGRAM GOALS:

- Ongoing election education from a variety of official resources.
- Coordinate with County to conduct municipal elections, as needed.
- Manage records related to municipal elections.

ALLOCATED POSITIONS:	14/15	15/16
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City Clerk/Facilities Coordinator

Full-time Equivalent	0.05	0.05
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BUDGET LINE ITEM COMMENTS/DETAILS:

2050-000	California Elections Codes \$400.
2055-000	Miscellaneous election supplies \$250.
2090-000	Election notices \$125.
2105-000	Election education materials \$150.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1006-Elections

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Salaries and Employee Benefits</u>							
1001-000 Regular Employees		\$2,318	\$1,124	\$1,461	\$2,732		\$2,732
1011-000 FICA		144	\$69	\$89	\$169		169
1012-000 Medicare		34	\$16	\$21	\$40		40
1013-000 Health Insurance		1,266	\$396	\$515	\$1,225		1,225
1014-000 Retirement		526	\$255	\$331	\$717		717
1015-000 Unemployment Insurance		20	\$10	\$13	\$16		16
1016-000 Workers Compensation		130	\$63	\$82	\$148		148
Total Salaries and Benefits	\$0	\$4,438	\$1,933	\$2,512	\$5,047	\$0	\$5,047
<u>Services and Supplies</u>							
2050-000 Dues and Subscriptions	\$400	\$400	\$0	\$400	\$400		\$400
2055-000 Office Expense		250	\$0	0	250		250
2081-030 Other Contract Services		3,000	\$2,901	2,901	0		0
2090-000 Publication & Legal Notices		125	\$47	47	125		125
2105-000 Training and Travel	150	150	\$0	0	150		150
Total Services and Supplies	\$550	\$3,925	\$2,947	\$3,348	\$925	\$0	\$925
5% Budget Cut					(\$307)	\$307	\$0
	\$0	\$0	\$0	\$0	(\$307)	\$307	\$0
Total Appropriations	\$550	\$8,363	\$4,880	\$5,860	\$5,665	\$307	\$5,972
<u>Financing Sources</u>							
<u>Revenue From Use of Money/Property</u>							
4211-000 Rental of Buildings & Grounds	\$0	\$0	\$0	\$0	\$0		\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net City Cost	(\$550)	(\$8,363)	(\$4,880)	(\$5,860)	(\$5,665)	(\$307)	(\$5,972)

FUND 100 PLANNING 1010

BASIC FUNCTIONS: Provide professional services and information in four functional areas of day-to-day operations, current planning, long-range planning, and regional planning. The functions of the four service areas are as follows:

- A. Day-to-day operations involve interaction with the general public, developers, consultants, and public officials on planning matters, which include: Responding to questions in the field, in the office, or over the telephone, promoting the managed growth of the community, meeting and working with other organizations and jurisdictions, attending public meetings and workshops to stay aware of programs and policy development, presenting staff recommendations at public meetings, administration of budgets and grants, and other duties as assigned.
- B. Current planning operations involve researching issues concerning zoning, zone text amendments, general plan amendments, annexations, subdivisions, minor land divisions, lot line adjustments, variances, conditional use permits, planned unit developments, environmental reviews, and other minor permits, processing land use applications by conducting field checks, coordinating reviews with the Technical Advisory Committee, and writing staff reports with legal findings, presenting staff recommendations and findings on planning matters to the Planning Commission/City Council, reviewing site plans, landscape plans, and building plans for zoning compliance, writing, editing, and presenting draft ordinances to the Planning Commission/City Council, writing and editing minutes of public meetings.
- C. Long-range planning operations involve researching issues concerning population, housing, land use (including the Municipal Service Review and other issues before LAFCO and MCOG), economics, and transportation, information collection and analysis, developing specific plans, working on special studies, including monitoring projects and consultants, and promoting public participation.
- D. Regional planning includes staff support to Caltrans Main Street Relinquishment Project Development Team, to MCOG in developing the Regional Transportation Plan Update, Transportation Overall Work Program, the Regional Housing Needs Plan, and Countywide Capital Improvement Plan, and the Blueprint planning effort for Mendocino County and to the Willits Chamber of Commerce and EDFC in developing and implementing local economic development strategies.

2015-2016 PROGRAM GOALS:

- Continue to process various planning applications in a timely manner.
- Continue to work to improve communication and coordination with other City departments and assist them in completing environmental review processes for various projects.
- Participate in continuing education activities, workshops, and seminars.
- Continue work on updating, clarifying and streamlining procedures and permit application forms and instructions for various planning and building processes.
- Promote discussion of long range planning issues in preparation for amending the General Plan to address changing land use issues, including Willits Bypass and internal traffic circulation, climate change, greenhouse gas reduction, water and energy conservation and City streets.
- Complete land division and zoning code amendments to make City regulations consistent with State and Federal regulations and to address issues of mixed use, design review, energy conservation, water conservation, smart growth, community health, greenhouse gas reduction, green building design, and low impact development.
- Work with Caltrans Project Development Team on plans to relinquish northerly Main Street.
- Work with the Willits Chamber of Commerce and EDFC to develop and implement strategies for local economic development.
- Assist with Council Goal Work Programs, including assistance to Public Works and Engineering.
- Work with the Engineering Department to expand City GIS program capabilities.
- Complete 2014 Update to the General Plan Housing Element.

FUND 100 PLANNING 1010 [CONTINUED]

ALLOCATED POSITIONS:	14/15	15/16
Community Development Director PT	0.00	0.00
Associate Planner	0.00	1.00
City Clerk/Facilities Coordinator	<u>0.05</u>	<u>0.05</u>
Full-time Equivalent	0.05	1.05

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Telephones and cell phone \$2,335.
2044-000	Vehicle maintenance & fuel \$125.
2050-000	Local Government Commission (LGC) agency membership \$1,000.
2055-000	Copier lease, service and supplies \$600, miscellaneous office supplies \$500. Total \$1,100.
2061-020	Consultant to complete 2014 Update to the General Plan Housing Element \$35,000.
2081-030	Consultant to work on "Downtown Streets & Alleys Circulation and Connectivity Study", \$57,500; Consultant to work on "Sustainable Communities: Willits Main Street Corridor Enhancement Project", \$170,670 [Both consultants offset by grant funds]. Total \$228,170
2090-000	Public hearing notices in the Willits News and/or Ukiah Daily Journal \$500.
2091-000	Printing planning documents \$1,000.
2105-000	Training and Travel \$2,300.
2199-000	Assessor map updates \$500, Parcel Quest subscription \$1,500. Total \$2,000.

REVENUE:

5420-000	MCOG Overall Work Program (OWP) Grant \$65,000; Caltrans Sustainable Transportation Planning Grant \$170,670. Total \$235,670.
6208-000	Zoning \$50.
6209-000	Subdivision fees \$100.
6220-000	Other planning fees \$4,600.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1010-Planning

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$19,875	\$2,318	\$1,613	\$2,097	\$61,786	(\$7,500)	\$54,286
1002-000 Part-Time Employees	30,202	0		\$0			0
1003-000 Overtime	903	0	\$75	\$97			0
1005-000 Benefit Buyouts	619	0		\$0			0
1007-000 Longevity Incentive	0	0		\$0			0
1011-000 FICA	3,196	144	\$103	\$134	\$3,831		3,831
1012-000 Medicare	748	34	\$24	\$31	\$896		896
1013-000 Health Insurance	4,113	1,266	\$559	\$727	\$26,418		26,418
1014-000 Retirement	1,958	526	\$365	\$474	\$4,408		4,408
1015-000 Unemployment Insurance	1,110	20	\$10	\$13	\$352		352
1016-000 Workers Compensation	2,631	130	\$271	\$352	\$3,337		3,337
Total Salaries and Benefits	\$65,354	\$4,438	\$3,020	\$3,926	\$101,028	(\$7,500)	\$93,528
Services and Supplies							
2001-003 Fees and Permits-County		\$200	\$0	\$0	\$0		\$0
2001-004 Fees and Permits-Other		75	\$0	0	0		0
2015-000 Communications	1,730	1,700	\$1,052	2,335	2,335		2,335
2044-000 Vehicle Operations		125	\$0	0	125		125
2050-000 Dues and Subscriptions		0	\$0	0	1,000		1,000
2055-000 Office Expense	1,389	1,350	\$403	537	1,100		1,100
2061-020 Other Professional Services		35,000	\$22,500	0	35,000		35,000
2081-030 Other Contract Services	2,000	50,000	\$13,904	50,000	0	\$228,170	228,170
2090-000 Publication and Legal Notices	341	500	\$245		500		500
2091-000 Advertising and Printing		1,000	\$0	0	1,000		1,000
2101-045 Other Departmental Expense	300	0	\$0	0			0
2105-000 Training and Travel	99	0	\$74	75	2,500	(\$199)	2,301
2199-000 Other Svs and Supplies		500			2,000	\$0	2,000
Total Services and Supplies	\$5,858	\$90,450	\$38,177	\$52,947	\$45,560	\$227,971	\$273,531
Contingencies							
6001-000 Appropriation for Contingencies	\$350	\$0					\$0
Total Contingencies	\$350	\$0	\$0	\$0	\$0	\$0	\$0
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$7,699)	\$7,699	\$0
	\$0	\$0	\$0	\$0	(\$7,699)	\$7,699	\$0
Total Appropriations	\$71,562	\$94,888	\$41,197	\$56,873	\$138,889	\$220,471	\$367,059

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1010-Planning

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Sources							
5420-000 State Grant - OWP						\$65,000	\$65,000
5420-000 State Grant - STP						\$170,670	\$170,670
Total Financing Sources	\$0	\$0	\$0	\$0	\$0	\$235,670	\$235,670
Charges for Services							
6208-000 Zoning	\$2,200	\$2,750	\$50	\$50	\$50		\$50
6209-000 Subdivision Fees	600	800		\$100	100		100
6220-000 Other Planning Fees	477	400	\$3,447	\$4,614	4,600		4,600
7250-000 Miscellaneous Revenue	1,322						
Total Charges for Services	\$4,599	\$3,950	\$3,497	\$4,764	\$4,750	\$0	\$4,750
Total Revenue	\$4,599	\$3,950	\$3,497	\$4,764	\$4,750	\$235,670	\$240,420
Net City Cost	(\$66,963)	(\$90,938)	(\$37,700)	(\$52,109)	(\$134,139)	\$15,199	(\$126,639)

FUND 100 CODE ENFORCEMENT 1011

BASIC FUNCTIONS: Provide comprehensive and competent information, services and programs associated with the enforcement of those City Ordinances under the purview of the Community Development Department. Specific functions would include:

- ❖ Continue the development of written procedures for initiating, investigating, processing, resolving and documenting code enforcement cases.
- ❖ Respond to citizen inquiries, complaints and information requests relating to potential code violations.
- ❖ Initiate appropriate investigative procedures including property inspections to determine the nature of potential code violations.
- ❖ Explain the pertinent codes, their purpose, how they will be enforced and the steps necessary for gaining compliance.
- ❖ Work with appropriate agencies to abate abandoned vehicles on private and public property.
- ❖ Work with appropriate agencies to abate hazardous or blighted conditions.
- ❖ Work with the City Attorney to prepare cases for legal action and testify in court proceedings.
- ❖ Maintain files of all documents related to each code enforcement case.

2015-2016 PROGRAM GOALS:

- Work to educate citizens to increase awareness and understanding of municipal codes throughout the community.
- Revise existing code enforcement regulations and procedures to reduce both the number of public nuisances and the time involved in bringing those public nuisances into compliance.
- Establish a neighborhood cleanup program to encourage residents to work with each other to voluntarily keep their neighborhood clean, safe and in compliance with Municipal Code.
- Work with Planning Department to prepare code amendments where necessary to address changing conditions, priorities, and community values.
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- Reduce the response time to address complaints and identify potential Municipal Code violations.

ALLOCATED POSITIONS:	14/15	15/16
Code Enforcement Officer	<u>0.40</u>	<u>0.40</u>
Full-time Equivalent	0.40	0.40

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Code Enforcement Officer cell phone \$350.
2044-000	Vehicle operations, fuel \$175.
2050-000	Membership in California Association of Code Enforcement and subscriptions for professional publications \$125.
2055-000	Shared lease of copy machine \$600, office supplies \$100. Total \$700.
2090-000	Public hearings to be noticed in the Willits News and/or Ukiah Daily Journal \$100.
2101-045	Neighborhood cleanup programs \$1,500.
2105-000	Code enforcement seminars and training - CEUs \$250.

REVENUE:

6220-000	Appeals and other enforcement-related fees \$500.
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**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1011 Code Enforcement**

	<u>Actual</u> 6/30/2014	<u>Budget</u> 2014-2015	<u>YTD</u> 3/31/2015	<u>Projected</u> <u>Actual</u> 6/30/2015	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> 5/26/2015	<u>Budget</u> <u>Workshop</u> 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$24,224	\$22,998	\$19,032	\$27,598	\$26,087		\$26,087
1003-000 Overtime	2,018	0	\$0	\$0			0
1011-000 FICA	1,584	1,426	\$1,140	\$1,660	\$1,617		1,617
1012-000 Medicare	370	333	\$267	\$388	\$378		378
1013-000 Health Insurance	7,911	7,070	\$7,401	\$9,621	\$7,070		7,070
1014-000 Retirement	5,128	5,215	\$5,033	\$6,543	\$6,845		6,845
1015-000 Unemployment Insurance	188	160	\$305	\$396	\$134		134
1016-000 Workers Compensation	1,372	1,288	\$1,308	\$1,701	\$1,409		1,409
Total Salaries and Benefits	\$42,795	\$38,490	\$34,486	\$47,907	\$43,540	\$0	\$43,540
Services and Supplies							
2010-000 Clothing and Safety Equipment	\$180	\$150	\$81	\$108	\$150	(\$150)	\$0
2015-000 Communications	276	350	\$106	\$142	350		350
2041-000 Equipment Maintenance & Supplies		600	\$300	\$400	300	(\$300)	0
2044-000 Vehicle Operations	167	175	\$33	\$44	175		175
2050-000 Dues and Subscriptions	75	100	\$350	\$467	225	(\$100)	125
2055-000 Office Expense	594	750	\$513	\$683	700		700
2090-000 Publications & Legal Notices		150		\$0	150	(\$50)	100
2101-045 Other Departmental Expense	1,007	3,000	\$6,551	\$8,735	3,000	(\$1,500)	1,500
2105-000 Training and Travel	25	250	\$244	\$326	250		250
Total Services and Supplies	\$2,325	\$5,525	\$8,179	\$10,905	\$5,300	(\$2,100)	\$3,200
5% Budget Cut	\$0	\$0	\$0	\$0	(\$2,834)	\$2,100	(\$734)
					(\$2,834)	\$2,100	(\$734)
Total Appropriations	\$45,120	\$44,015	\$42,665	\$58,812	\$46,006	\$0	\$46,006
Financing Sources							
Charges for Services							
6220-000 Appeals and Enforcement Fees	\$1,696	\$500	\$800	\$1,100	\$500		\$500
Total Charges for Services	\$1,696	\$500	\$800	\$1,100	\$500	\$0	\$500
Net City Cost	(\$43,424)	(\$43,515)	(\$41,865)	(\$57,712)	(\$45,506)	\$0	(\$45,506)

FUND 100 BUILDING SAFETY 1015

BASIC FUNCTIONS: Enforce building code and municipal code regulations and perform duties as Health and Safety Officer. Coordinate building and safety related activities. Interface with other City departments regarding future developments. Coordinate with all interdepartmental agencies with regard to policies and procedures. Do plan checks and issue building permits. Perform onsite inspections and assist in resolving technical questions relating to various code requirements. Attend meetings as required for City Council, Planning Commission and Technical Advisory Committee. Provide technical staff assistance. Investigate complaints of building, housing and zoning violations. Issue notices and orders. Prepare policies, procedures, studies, reports, and code changes. Prepare and administer department budget.

2015-2016 PROGRAM GOALS:

- Public education and awareness of how the Building Department functions and why proper inspection is important.
- Update City Ordinances to replace outdated and incomplete sections.
- Respond to health and safety issues as required.
- Continuing education and seminars concerning major code changes.
- Establish filing system for completed job plans.

ALLOCATED POSITIONS:	14/15	15/16
Building Inspector	0.45	0.45
Code Enforcement Officer	<u>0.10</u>	<u>0.10</u>
Full-time Equipment	0.55	0.55

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Building Department telephone and internet \$1,350.
2041-000	Vehicle maintenance and tires \$300.
2044-000	Vehicle fuel and oil \$175.
2050-000	Publications, Code Enforcement Books, and CALBO membership \$350.
2055-000	Office expense and shared lease of copy machine \$700.
2091-000	Advertising, legal notices, and printing \$150.
2105-000	Training and travel \$1,000.

REVENUE:

2401-000	Construction permits \$55,000.
2420-000	Other permits \$15,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1015-Building Safety**

	<u>Actual</u> 6/30/2014	<u>Budget</u> 2014-2015	<u>YTD</u> 3/31/2015	<u>Projected</u> <u>Actual</u> 6/30/2015	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> 5/26/2015	<u>Budget</u> <u>Workshop</u> 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$21,138	\$24,093	\$12,320	\$16,016	\$25,187		\$25,187
1002-000 Part-Time Employees			\$2,160	\$2,807			
1003-000 Overtime	1,487	0	\$248	\$322			0
1011-000 FICA	1,366	1,494	\$891	\$1,158	\$1,562		1,562
1012-000 Medicare	320	349	\$208	\$271	\$365		365
1013-000 Health Insurance	6,646	9,721	\$4,387	\$5,704	\$9,721		9,721
1014-000 Retirement	4,487	5,464	\$2,783	\$3,618	\$6,609		6,609
1015-000 Unemployment Insurance	127	219	\$131	\$171	\$185		185
1016-000 Workers Compensation	1,209	1,349	\$890	\$1,157	\$1,360		1,360
Total Salaries and Benefits	\$36,780	\$42,689	\$24,019	\$31,224	\$44,989	\$0	\$44,989
Services and Supplies							
2010-000 Clothing and Safety Equipment	\$103	\$150	\$112	\$150	\$150	(\$150)	\$0
2015-000 Communications	1,370	1,350	\$960	1,350	1,350		1,350
2041-000 Equipment Maintenance & Supp	516	600	\$370	600	300		300
2044-000 Vehicle Operations	257	175	\$154	175	175		175
2050-000 Dues and Subscriptions	1,814	250	\$314	250	350		350
2055-000 Office Expense	512	700	\$351	700	700		700
2091-000 Advertising and Printing	0	150		150	150		150
2105-000 Training and Travel	592	1,000	\$1,125	1,125	1,000		1,000
Total Services and Supplies	\$5,165	\$4,375	\$3,387	\$4,500	\$4,175	(\$150)	\$4,025
5% Budget Cut	\$0	\$0	\$0	\$0	(\$2,836)	\$150	(\$2,686)
Total Appropriations	\$41,945	\$47,064	\$27,406	\$35,724	\$46,328	\$0	\$46,328
Financing Sources							
Licenses, Permits and Franchises							
2401-000 Construction Permits	\$39,644	\$40,000	\$39,793	\$55,125	\$55,000		\$55,000
2420-000 Other Permits	6,251	5,000	\$12,180	\$16,613	15,000		15,000
Total Licenses, Permits and Franchises	\$45,895	\$45,000	\$51,973	\$71,738	\$70,000	\$0	\$70,000
Total Revenue	\$45,895	\$45,000	\$51,973	\$71,738	\$70,000	\$0	\$70,000
Net City Cost	\$3,950	(\$2,064)	\$24,567	\$36,013	\$23,672	\$0	\$23,672

FUND 100 BUILDING MAINTENANCE 1016

BASIC FUNCTIONS: Coordinate maintenance activities with other departments and outside agencies. Order and maintain inventory of parts and supplies. Responsible for cleaning schedules. Coordinate Community Center activities and schedules. Perform other duties as required. Manage all related building maintenance contracts.

2015-2016 PROGRAM GOALS:

- Storage containers for tables & chairs.
- Lighting for Community Center and parking lot.
- Seal and re-stripe east parking lot at City Hall
- Repair stucco on City Hall

ALLOCATED POSITIONS:	14/15	15/16
Building Inspector	0.05	0.05
Water Operator III	0.01	0.01
Public Works Maintenance Worker	0.01	
City Clerk/Facilities Coordinator	<u>0.10</u>	<u>0.10</u>
Full-time Equivalent	0.17	0.16

BUDGET LINE ITEM COMMENTS/DETAILS:

2025-000	Paper towels, soap, light bulbs, cleaning supplies, padlocks, keys. Total \$8,000.
2045-000	Fire extinguisher inspections \$500, HVAC repair \$1,500, locks \$1,000, other building repairs \$3,750. Total \$4,825.
2055-000	Office Expense \$100.
2061-020	Justice Center janitor \$16,800, City Hall janitor \$20,200. Total \$37,000.
2110-000	Utility charges for City Hall, WIC building (Willits Center for the Arts), and Carnegie library \$18,500.
2199-000	Rugs, mats and mops for City Hall and Justice Center \$7,500.

REVENUE:

7250-000	Community Center Rental \$4,000.
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**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1016-Building Maintenance**

	<u>Actual</u> 6/30/2014	<u>Budget</u> 2014-2015	<u>YTD</u> 3/31/2015	<u>Projected</u> <u>Actual</u> 6/30/2015	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> 5/26/2015	<u>Budget</u> <u>Workshop</u> 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$13,208	\$13,127	\$10,649	\$18,617	\$17,720		\$17,720
1002-000 Part-Time Employees	60	0	\$0	\$0			0
1003-000 Overtime	4,027	8,414	\$1,517	\$1,972	\$0		0
1004-000 Comp Time Paid	274	0		\$0			0
1011-000 FICA	1,074	1,336	\$740	\$1,259	\$1,099		1,099
1012-000 Medicare	251	312	\$173	\$294	\$257		257
1013-000 Health Insurance	5,162	3,630	\$5,640	\$7,332	\$3,549		3,549
1014-000 Retirement	2,857	2,985	\$3,253	\$4,229	\$4,624		4,624
1015-000 Unemployment Insurance	102	65	\$110	\$143	\$54		54
1016-000 Workers Compensation	992	1,207	\$906	\$1,177	\$957		957
Total Salaries and Benefits	\$28,006	\$31,076	\$22,988	\$35,023	\$28,260	\$0	\$28,260
Services and Supplies							
2025-000 Household Expense	\$9,688	\$10,000	\$3,091	\$10,000	\$10,000	(\$2,000)	\$8,000
2044-000 Vehicle Operations	120	0	\$44	\$59	0		0
2045-000 Maint Buildings & Grounds	5,801	5,500	\$951	\$1,269	6,750	(\$1,925)	4,825
2055-000 Office Expense	34	100	\$12	\$16	100		100
2061-020 Other Professional Services	33,279	37,000	\$25,442	\$33,922	37,000		37,000
2081-030 Other Contract Services		0	\$7,063	\$9,417	0		0
2101-045 Other Departmental Expense		0		\$0			0
2105-000 Training & Travel		0		\$0			0
2110-000 Utilities	19,421	20,000	\$12,108	\$16,144	20,000	(\$1,500)	18,500
2199-000 Other Services & Supplies	6,489	5,500	\$4,998	\$6,664	7,500		7,500
Total Services and Supplies	\$74,831	\$78,100	\$53,709	\$77,490	\$81,350	(\$5,425)	\$75,925
Other Charges							
3020-000 ISF Equipment Charges	\$33	\$0	\$22	\$22	\$0		\$0
Total Other Charges	\$33	\$0	\$22	\$22	\$0	\$0	\$0
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$5,531)	\$8,954	\$3,423
	\$0	\$0	\$0	\$0	(\$5,531)	\$8,954	\$3,423
Total Appropriations	\$102,870	\$109,176	\$76,719	\$112,535	\$104,079	\$3,529	\$107,608
Financing Sources							
Licenses, Permits and Franchises							
7250-000 Miscellaneous Revenue	\$3,516	\$3,000	\$7,855	\$10,050	\$4,000		\$4,000
Total Licenses, Permits and Franchises	\$3,516	\$3,000	\$7,855	\$10,050	\$4,000	\$0	\$4,000
Total Revenue	\$3,516	\$3,000	\$7,855	\$10,050	\$4,000	\$0	\$4,000
Net City Cost	(\$99,354)	(\$106,176)	(\$68,864)	(\$102,485)	(\$100,079)	(\$3,529)	(\$103,608)

FUND 100 POLICE ADMINISTRATION 1020

BASIC FUNCTIONS: Direct goals, objectives, policies and priorities of the Police Department. Plan and direct Police Department personnel in preserving order, protecting life and property, and enforcement of laws. Research and implement modern police management methods. Confer with citizens and City officials on law enforcement and public safety problems. Prepare and administer the Police Department budget. Recruit and process applicants for employment. Attend City Council meetings, community meetings, county, and area and state law enforcement meetings with other public officials. Supervise, train, and evaluate staff. Manage criminal intelligence. Assist Director of Emergency Services. Personnel and risk management. Jail administration, dispatch administration, and records administration. Facility maintenance. Parking program management. Crime analysis/data entry. Payroll. Oversight of Arson, Narcotics and Sex Offender Registration Programs. Direct/conduct personnel/administrative investigations.

2015-2016 PROGRAM GOALS: *

- Oversee the general administration of police services for the City of Willits.
- Continue to seek alternative sources to fund police services while managing the day to day budget of the police department.
- Manage the various intergovernmental, community and local partnerships associated with providing basic police services to the greater Willits community.
- Administer compliance requirements associated with maintaining police services for the City of Willits.
- Coordinate update of City Emergency Plan with other City Departments
- Continue work on establishing a Volunteer Program
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- Log old crime reports for destruction, obtain authorization for destruction from City Council, and purge by shredding, making room for new files.
- Work with Dispatchers and CSO to develop step-by-step “How to” manual, including screen shots.

* Above program goals are in keeping with maintaining a core value/responsible budget.

ALLOCATED POSITIONS:	14/15	15/16
Chief of Police	1.0	1.0
Administrative Supervisor	<u>1.0</u>	<u>1.0</u>
Full-time Equivalent	2.0	2.0

FUND 100 POLICE ADMINISTRATION 1020 [CONTINUED]

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000 AT&T telephone \$7,135, cellular phones \$700, Critical Reach missing persons computer system annual support \$285, Anti-virus program for stand-alone computer \$100. Total \$8,220.

2032-000 Insurance deductible for workers compensation payments to REMIF \$25,000.

2041-000 Radar calibration and maintenance \$1,500, fire extinguisher maintenance \$575, typewriter repair \$400, office equipment and UPS batteries \$900, radio maintenance \$19,000, Mendocino County Sheriff – share of AEGIS CAD/Records System maintenance \$6,600, copier service agreement \$460, fax machine maintenance agreement \$350, and miscellaneous repairs for items not covered under contract \$500. Total \$30,285.

2050-000 CopWare Sourcebook Site License \$400, Haines Directory \$230, Thomson West penal codes, evidence codes, PDR, government and educational codes \$1,035, CPCA \$315, CNOA \$100, CPOA [5 supervisory staff] \$625, NCGIA \$50, NENA \$275, DMV vehicle code books \$300, International Association of Property and Evidence Technicians \$50, California Association of Property and Evidence Technicians \$50, BIANCA \$25, U.S. Identification Manual \$90. Total \$3,545.

2055-000 Parking citations and other printed forms \$1,250, postage \$1,250, printer cartridges, paper and other office supplies \$6,500. Total \$9,000.

2061-014 DOJ DUI laboratory fees \$2,050, Redwood Toxicology Lab \$800. Total \$2,850.

2081-030 Deep Valley Security Systems \$2,000, County of Mendocino, Information Services \$11,650, Judicial Data Systems for parking citation administration \$1,500, Court and State assessments for parking citations \$550, Sierra-Pacific training software support and upgrade contract \$150, Ukiah Valley Fire District annual maintenance for Mobile Command Center \$150. Total \$16,000.

2095-000 Pitney Bowes postage meter \$590.

2096-000 Rent to County for Justice Center \$30,000.

2105-000 Travel reimbursement for regional and state meetings and conferences any training costs that are not associated with POST reimbursable training – administrative personnel \$2,000, patrol \$4,500, CSO \$1,000. Total \$7,500.

2106-000 POST reimbursable costs associated with sending personnel to training courses that are POST approved - administrative personnel \$2,000, dispatch staff \$3,500, patrol \$31,500, CSO \$1,000. Total \$38,000. [Amount partially offset by reimbursement from POST.]

2110-000 Justice Facility electrical, water and garbage costs, repeater site(s) electrical charges. \$14,000.

2199-000 Prisoner supplies, meals, blankets, first aid and jail laundry \$200, miscellaneous supplies, i.e., janitorial and building maintenance supplies not included in janitorial contract, kid badges, meeting refreshments, etc. \$1,800, replacement chair mats \$500. Total \$2,500.

CONTINGENCIES:

6001-000 Appropriation for contingency items: Child/adult sexual assault examinations, GSR analysis, transportation of prisoners from out-of-county, professional medical and/or psychological evaluations for existing staff. Total \$8,000.

REVENUE:

3203-000 Parking fines collected from parking citation program \$3,000.

6231-000 POST reimbursement for costs incurred for personnel in Patrol, Dispatch and CSO positions to attend POST reimbursable training \$38,000.

7250-000 Miscellaneous includes restitution for police property damaged by arrestees \$500, County of Mendocino reimbursement for blood-alcohol analysis \$565.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1020-Police Administration

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$156,895	\$154,425	\$91,967	\$142,005	\$154,258		\$154,258
1005-000 Benefit Buyouts	17,550	15,348	\$9,509	\$15,348	\$18,260		18,260
1007-000 Longevity Incentive	3,750	3,750	\$3,750	\$3,750	\$4,500		4,500
1011-000 FICA	10,816	10,759	\$6,469	\$9,801	\$10,794		10,794
1012-000 Medicare	2,530	2,516	\$1,513	\$2,292	\$2,524		2,524
1013-000 Health Insurance	40,945	43,829	\$30,849	\$40,104	\$43,829		43,829
1014-000 Retirement	55,880	60,645	\$44,391	\$57,709	\$60,592		60,592
1015-000 Unemployment Insurance	798	798	\$672	\$874	\$672		672
1016-000 Workers Compensation	9,345	9,717	\$7,390	\$9,607	\$9,401		9,401
Total Salaries and Benefits	\$298,509	\$301,787	\$196,510	\$281,490	\$304,830	\$0	\$304,830
Services and Supplies							
2015-000 Communications	\$8,292	\$8,450	\$6,069	\$8,092	\$8,220		\$8,220
2032-000 Insurance Deductible	30,507	0	\$18,952	\$25,270	25,000		25,000
2041-000 Equipment Maintenance & Suppl	18,786	23,985	\$14,811	\$20,226	30,285		30,285
2044-000 Vehicle Operations	20	0	\$157	\$157	0		0
2050-000 Dues and Subscriptions	2,333	3,410	\$2,851	\$3,543	3,545		3,545
2055-000 Office Expense	7,701	8,500	\$6,913	\$8,806	9,000		9,000
2061-014 Professional Svs-Investigation	3,866	2,850	\$1,666	\$2,147	2,850		2,850
2081-025 Contracts-Booking Fees		0	\$0	0	-		0
2081-027 Narcotics Task Force		0	\$0	0	0		0
2081-030 Other Contract Services	15,833	16,000	\$9,003	\$14,697	16,000		16,000
2095-000 Rents and Leases-Equipment	590	590	\$295	\$590	590		590
2096-000 Rents and Leases-Buildings	30,000	30,000	\$15,000	30,000	30,000		30,000
2105-000 Training and Travel	3,703	7,500	\$6,109	7,764	7,500		7,500
2106-000 Training Post Reimbursable	9,130	18,000	\$6,918	9,987	38,000		38,000
2110-000 Utilities	11,660	11,750	\$8,672	12,191	14,000		14,000
2199-000 Other Services and Supplies	2,640	2,400	\$1,945	2,567	2,500		2,500
Total Services and Supplies	\$145,062	\$133,435	\$99,361	\$146,036	\$187,490	\$0	\$187,490
Contingencies							
6001-000 Appropriation for Contingencies		\$8,000	\$2,275	\$2,275	\$8,000		\$8,000
Total Contingencies	\$0	\$8,000	\$2,275	\$2,275	\$8,000	\$0	\$8,000
5% Budget Cut							
					(\$25,016)	\$25,016	\$0
	\$0	\$0	\$0	\$0	(\$25,016)	\$25,016	\$0
Total Appropriations	\$443,571	\$443,222	\$298,146	\$429,801	\$475,304	\$25,016	\$500,320
Financing Sources							
Miscellaneous Revenue							
3203-000 Parking Fines	\$2,065	\$3,000	\$2,967	\$4,470	\$3,000		\$3,000
6231-000 Post Reimbursement	10,005	18,000	\$7,080	\$9,385	38,000		38,000
7250-000 Miscellaneous Revenue	706	49,131	\$325	\$50,655	565		565
Total Miscellaneous Revenue	\$12,776	\$70,131	\$10,372	\$64,510	\$41,565	\$0	\$41,565
Other Financing Sources							
8202-000 Operating Transfers In				\$47,076	\$0		\$0
8207-000 Other State/Fed Support	\$4,500	\$0					\$0
Total Other Financing Sources	\$4,500	\$0	\$0	\$47,076	\$0	\$0	\$0
Total Revenue	\$17,276	\$70,131	\$10,372	\$111,586	\$41,565	\$0	\$41,565
Net City Cost	(\$426,295)	(\$373,091)	(\$287,773)	(\$318,215)	(\$433,739)	(\$25,016)	(\$458,755)

FUND 100 PUBLIC SAFETY DISPATCH 1021

BASIC FUNCTIONS: Through radio communications, dispatch for the following in response to calls for service: Willits Police Department, Little Lake Fire District, Mendocino County Sheriff, California Department of Forestry, and other City departments. Answer E9-1-1 for City of Willits. Answer department business telephones. Provide reception needs to citizens. Operate C.L.E.T.S. California Law Enforcement Telecommunications System terminal and C.A.D. Computer Aided Dispatch. Monitor persons in custody through jail camera/monitor. Collect bails and fines. Perform records functions: data entry – Alpha and CAD, process reports for submission to District Attorney, maintain subpoena logs for Police Department, process police records for submission to the Department of Justice, maintain Daily Activity and Press logs, maintain arrested persons fingerprint and identification files.

2015-2016 PROGRAM GOALS:

- Maintain current Public Safety Dispatch service.
- Dispatcher/Clerks to work with Administrative Supervisor to develop “How-to” manual with step-by-step instructions and screen shots.

ALLOCATED POSITIONS:	14/15	15/16
Dispatcher/Clerk Part-time	0.03	0
Dispatcher/Clerk	<u>5.00</u>	<u>5.00</u>
Full-time Equivalent	5.03	5.00

BUDGET LINE ITEM COMMENTS/DETAILS:

2199-000 Radio system communications accessories: wireless adaptor \$650; batteries \$250; headsets \$1,000. Total \$1,900.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1021-Public Safety Dispatch

Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Salaries and Employee Benefits							
1001-000 Regular Employees	\$152,777	\$202,914	\$115,353	\$163,949	\$206,066		\$206,066
1002-000 Part-Time Employees		-		\$0			-
1003-000 Overtime	25,456	15,151	\$18,674	\$24,276	\$23,673		23,673
1004-000 Comp Time Paid		2,000	\$223	\$290	\$2,000		2,000
1005-000 Benefit Buyouts	1,518	3,036	\$1,517	\$3,036	\$3,036		3,036
1006-000 Workers Comp Payments	5,820	0		\$0			0
1007-000 Longevity Incentive	3,750	3,750	\$750	\$3,750	\$3,750		3,750
1011-000 FICA	11,091	14,064	\$8,251	\$11,594	\$14,789		14,789
1012-000 Medicare	2,594	3,289	\$1,930	\$2,712	\$3,460		3,460
1013-000 Health Insurance	67,775	87,044	\$61,272	\$79,654	\$87,047		87,047
1014-000 Retirement	27,028	41,358	\$23,246	\$30,219	\$48,011		48,011
1015-000 Unemployment Insurance	2,429	1,995	\$1,611	\$2,095	\$1,680		1,680
1016-000 Workers Compensation	9,933	12,702	\$8,816	\$11,460	\$12,880		12,880
Total Salaries and Benefits	\$310,171	\$387,303	\$241,643	\$333,036	\$406,392	\$0	\$406,392
Services and Supplies							
2199-000 Other Services & Supplies	\$886	\$1,625	\$0	\$1,625	\$1,900		\$1,900
Total Services and Supplies	\$886	\$1,625	\$0	\$1,625	\$1,900	\$0	\$1,900
5% Budget Cut					(\$20,415)	\$20,415	\$0
	\$0	\$0	\$0	\$0	(\$20,415)	\$20,415	\$0
Total Appropriations	\$311,056	\$388,928	\$241,643	\$334,661	\$387,877	\$20,415	\$408,292
Net City Cost	(\$311,056)	(\$388,928)	(\$241,643)	(\$334,661)	(\$387,877)	(\$20,415)	(\$408,292)

FUND 100 FIELD OPERATIONS 1022

BASIC FUNCTIONS: Responds to and investigates all types of calls for service involving criminal, civil, traffic, medical emergency incidents, writes reports based on the investigation of those incidents, makes arrests of criminal suspects, issues citations to offending drivers, collects and preserves evidence, books, photographs, processes, and transports prisoners to County Jail, testifies in court when subpoenaed, appears at and provides crime prevention presentations at schools and community based organizations, attends basic and advanced training sessions to keep current of modern police tactics and methods, assists other law enforcement agencies when called upon, assists other City departments when needed.

2015-2016 PROGRAM GOALS:

- Continue to provide 24-hour emergency response to all life threatening incidents.
- Prevention and/or investigation of serious and non-serious crimes occurring within the City of Willits through the use of uniformed patrol officers.
- Traffic violation prevention and/or enforcement of violations occurring within the City of Willits through the use of uniformed patrol officers.
- Continued focus on the prevention and/or reduction of criminal activity through community outreach and partnerships.
- Continue ongoing training as scheduling permits to meet California P.O.S.T. compliance standards.
- Oversee and administer K-9 Program.

ALLOCATED POSITIONS:	14/15	15/16
Investigator/Detective	0.18	
Police Officer- Part-time	0.05	
Lieutenant	0.00	1.00
Sergeants	4.00	3.00
Police Officers	7.00	7.00
Police Officer 50% Grant Funded	<u>1.00</u>	<u>1.00</u>
Full-time Equivalent	12.23	12.00

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2044-000 Fuel and maintenance costs for all patrol vehicles. Fuel \$37,450, maintenance \$37,000.Total \$74,450. [Four patrol vehicles will be covered by warranty.]
- 2061-016 Medical costs when a prisoner is injured handcuffing, take-down spray, etc. \$1,500.
- 2095-000 Lease of police car from Ford \$11,463; Lease purchase of new police car \$11,463. Total \$22,926.
- 2101-031 Crime scene supplies including batteries and forensic filters \$1,000, alcohol and drug testing kits, sharps containers \$900, digital recorders and CD's \$500, miscellaneous expenses \$600. Total \$3,000.
- 2101-032 Ammunition – duty \$2,660, specialized training \$2,000, training ammunition, \$5,365, range supplies \$400, first aid/CPR and communicable diseases training \$1,000. Total \$11,425.
- 2101-033 Protective vests \$2,800, radio/flashlight batteries \$700, first aid supplies \$500, pepper spray \$300, leather gear and equipment \$2,500, flares \$1,500, radio head sets and miscellaneous safety equipment \$2,000. Total \$10,300.

REVENUES:

- 5620-000 Federal Vest grant reimbursement \$2,500.
- 5620-001 Federal Cops Grant – 42% of cost of officer January through June, 2015 \$42,100.
- 7250-000 Portion of sales tax designated for law enforcement Prop. 172 \$38,000. AB109 Funds \$33,165Total \$71,165.
- 8202-000 Transfer in from 503.5033.5001.000 for watershed patrol \$15,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1022-Field Operations**

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$592,970	\$640,647	\$352,211	\$511,965	\$632,841	(\$38,105)	\$594,736
1002-000 Part-Time Employees	18,001	10,260	\$3,856	\$5,012		\$0	0
1003-000 Overtime	153,752	135,475	\$127,906	\$166,278	\$131,886	(\$25,392)	106,494
1004-000 Comp Time Paid	15,843	8,000	\$17,623	\$22,910	\$8,000	\$0	8,000
1005-000 Benefit Buyouts	77,481	15,314	\$12,717	\$16,532	\$8,839	\$0	8,839
1006-000 Workers Comp Payments	2,933	0	\$8,186	\$10,642		\$0	0
1007-000 Longevity Incentive	6,000	2,250	\$2,250	\$2,250	\$1,500	\$0	1,500
1011-000 FICA	52,997	50,340	\$31,793	\$44,685	\$48,731	(\$4,540)	44,191
1012-000 Medicare	12,395	11,771	\$7,436	\$10,451	\$11,395	(\$1,061)	10,334
1013-000 Health Insurance	183,435	179,850	\$124,866	\$162,325	\$184,875	(\$38,427)	146,448
1014-000 Retirement	249,053	281,386	\$148,715	\$193,330	\$218,209	(\$9,732)	208,477
1015-000 Unemployment Insurance	5,713	5,310	\$4,560	\$5,928	\$4,032	(\$336)	3,696
1016-000 Workers Compensation	47,091	45,472	\$33,199	\$43,158	\$42,441	(\$3,954)	38,487
Total Salaries and Benefits	\$1,417,664	\$1,386,075	\$875,316	\$1,195,465	\$1,292,749	(\$121,547)	\$1,171,202
Services and Supplies							
2044-000 Vehicle Operations	58,411	69,500	\$45,124	69,500	\$74,450		\$74,450
2061-016 Professional Services-Medical		1,500	\$0	0	1,500		1,500
2095-000 Rents and Leases-Equipment		11,429	\$11,463	11,463	22,926		22,926
2101-031 Spec Dept Exp-Investigative	2,162	3,200	\$1,605	1,823	3,000		3,000
2101-032 Spec Dept Exp-Training	109	11,425	\$2,175	11,425	11,425		11,425
2101-033 Spec Dept Exp-Safety	6,597	10,300	\$9,654	10,300	10,300		10,300
2105-000 Training and Travel		0	\$0	0	0		0
Total Services and Supplies	\$67,280	\$107,354	\$70,021	\$104,511	\$123,601	\$0	\$123,601
5% Budget Cut					(\$70,818)	\$70,818	\$1
	\$0	\$0	\$0	\$0	(\$70,818)	\$70,818	\$1
Total Appropriations	\$1,484,944	\$1,493,429	\$945,337	\$1,299,976	\$1,345,533	(\$50,729)	\$1,294,804
Financing Sources							
5620-000 Federal-Other	\$2,592	\$2,500		\$2,150	\$2,500		\$2,500
5620-001 Federal Cops Grant (42%)	28,705	42,100	\$21,408	\$42,100	42,100		42,100
7250-000 Miscellaneous Revenue	87,422	94,165	\$52,574	\$72,003	71,165		71,165
Total Miscellaneous Revenue	\$118,719	\$138,765	\$73,982	\$116,253	\$115,765		\$115,765
Other Financing Sources							
8202-000 Operating Transfer In	\$15,000	\$15,000	\$0	\$15,000	\$15,000		\$15,000
Total Revenue	\$133,719	\$153,765	\$73,982	\$131,253	\$130,765	\$0	\$130,765
Net City Cost	(\$1,351,225)	(\$1,339,664)	(\$871,355)	(\$1,168,723)	(\$1,214,768)	\$50,729	(\$1,164,039)

FUND 100 STATE COPS – CSO/CO 1023

BASIC FUNCTIONS – CSO/CO: Performs a wide variety of tasks to ensure that the Willits Justice Center Temporary Holding Facility is in compliance with all applicable laws, rules and regulations of the State of California and the Willits Police Department such as: routine security, custodial and clerical work at the THF, books, searches, examines and instructs arrestees, conducts the distribution of meals when necessary, transports arrestees to County Jail, transports arrestees to medical facilities and other facilities when necessary, maintains discipline, monitors and conducts visiting hours when necessary, assists Field Operations by handling selected calls for service, assists in the dispatch center, evidence room and records room when necessary, performs other duties as required. A Level II Community Services Officer provides administrative assistance to Administrative Supervisor as needed for vacation relief, special projects, etc.

2015-2016 PROGRAM GOALS:

- Assume responsibility for the evidence functions of the Willits Police Department.
- Manage and coordinate Parking Enforcement Program.
- Assist Dispatchers and Administrative Supervisor with development of “How-to” Guide.

ALLOCATED POSITIONS:	14/15	15/16
Community Services Officer II	<u>1.00</u>	<u>1.00</u>
Full-time Equivalent	1.00	1.00

BUDGET LINE ITEM COMMENTS/DETAILS:

REVENUE:

5420-000 State COPS Funding \$100,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1023- state COPS-CSO/CO**

Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Salaries and Employee Benefits							
1001-000 Regular Employees	\$47,154	\$45,990	\$33,401	\$45,071	\$46,157		\$46,157
1003-000 Overtime	13,193	10,951	\$7,140	\$9,281	\$10,951		10,951
1004-000 Comp Time Paid	219	600	\$31	\$41	\$600		600
1005-000 Benefit Buyouts	1,043	1,252	\$0	\$0	\$1,252		1,252
1007-000 Longevity Incentive		0	\$0	\$0	\$750		750
1011-000 FICA	3,782	3,645	\$2,488	\$3,337	\$3,702		3,702
1012-000 Medicare	885	852	\$582	\$780	\$866		866
1013-000 Health Insurance	23,959	25,656	\$18,062	\$23,481	\$25,656		25,656
1014-000 Retirement	9,787	10,566	\$7,472	\$9,714	\$12,466		12,466
1015-000 Unemployment Insurance	399	399	\$336	\$437	\$336		336
1016-000 Workers Compensation	3,336	3,292	\$2,475	\$3,218	\$3,224		3,224
Total Salaries and Benefits	\$103,758	\$103,203	\$71,987	\$95,359	\$105,960	\$0	\$105,960
Operating Transfers Out							
5001-000 Operating Transfers Out		\$0					\$0
Total Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$5,298)	\$5,298	\$0
	\$0	\$0	\$0	\$0	(\$5,298)	\$5,298	\$0
Total Appropriations	\$103,758	\$103,203	\$71,987	\$95,359	\$100,662	\$5,298	\$105,960
Financing Sources							
State COPS-CSO/CO							
5420-000 State Other	\$112,496	\$100,000	\$56,564	\$100,000	\$100,000		\$100,000
Total State Revenue	\$112,496	\$100,000	\$56,564	\$100,000	\$100,000	\$0	\$100,000
Total Revenue	\$112,496	\$100,000	\$56,564	\$100,000	\$100,000	\$0	\$100,000
Net City Cost	\$8,738	(\$3,203)	(\$15,423)	\$4,641	(\$662)	(\$5,298)	(\$5,960)

FUND 100 EMERGENCY SERVICES 1025

BASIC FUNCTIONS: Assure preparedness of staff, respond to declared and non-declared emergencies, maintain and update emergency response plan, continue efforts to assure availability of local resources to respond to emergency, interface and work cooperatively with local, state and federal agencies regarding mutual aid and other areas of shared response/responsibilities, interface with and support other local agencies hospital, schools, etc. in refining their emergency response programs, continue community training programs regarding personal and family emergency preparedness and response.

2015-2016 PROGRAM GOALS:

- Publish emergency services public awareness bulletins to be posted on City’s website.
- Restructure Disaster Council.
- Continue FEMA training courses – Emergency Services Coordinator.
- Continue training all emergency response staff.
- Continue proportionate funding for Redwood Empire Hazardous Incident Team REHIT and coordination with County Emergency Services.

ALLOCATED POSITIONS:	14/15	15/16
Full-time Equivalent	0.00	0.00

BUDGET LINE ITEM COMMENTS/DETAILS:

2081-030 Annual funding for County Emergency Services and support to REHIT \$3,040.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1025-Emergency Services

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees		\$0	\$0	\$0	\$0		\$0
1011-000 FICA		0	0	0	0		0
1012-000 Medicare		0	0	0	0		0
1013-000 Health Insurance		0	0	0	0		0
1014-000 Retirement		0	0	0	0		0
1015-000 Unemployment Insurance		0	0	0	0		0
1016-000 Workers Compensation		0	0	0	0		0
Total Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services and Supplies							
2081-030 Other Contract Services	\$3,152	\$3,200	\$0	\$3,200	\$3,200	(\$160)	\$3,040
Total Services and Supplies	\$3,152	\$3,200	\$0	\$3,200	\$3,200	(\$160)	\$3,040
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$160)	\$160	\$0
	\$0	\$0	\$0	\$0	(\$160)	\$160	\$0
Total Appropriations	\$3,152	\$3,200	\$0	\$3,200	\$3,040	\$0	\$3,040
Net City Cost	(\$3,152)	(\$3,200)	\$0	(\$3,200)	(\$3,040)	\$0	(\$3,040)

FUND 100 SWIMMING POOL OPERATION 1030

BASIC FUNCTIONS: During the summer months the City funds the use of the community pool for recreation purposes including swimming lessons and water aerobics. A fee is charged to the public and used to partially offset the maintenance, utility and other costs of operating the pool. A number of seasonal employees are hired each year, including a Pool Manager, Assistant Pool Manager, Swim Instructors and Lifeguards, to staff and supervise the use of the pool. The pool has been open additional hours starting in the 2012 swim season for private swim lessons and water aerobics.

2015-2016 PROGRAM GOALS:

- Continue to minimize net City cost without increasing fees to a level that has the impact of reducing public access.
- Maximize public safety and compliance with safety standards.
- Promote swimming instruction and maximize water safety instruction to local community.
- Provide training to City certified pool operator.
- Continue mandated training for child abuse reporting.

ALLOCATED POSITIONS:	14/15	15/16
Pool Manager	0.17	0.17
Assistant Pool Manager	0.15	0.15
Office Assistant	0.17	0.17
Swim Instructor	0.62	0.62
Lifeguards	0.61	0.60
Public Works Maintenance Worker	<u>0.08</u>	<u>0.09</u>
Full-time Equivalent	1.80	1.80

SEASONAL EMPLOYEES:

Pool Manager 1	hrs per year	348	348
Assistant Pool Manager 1	hrs per year	295	295
Office Assistant	hrs per year	360	360
Lifeguards/Instructors	hrs per year	2,551	2,533

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Telephone/Internet \$215.
2041-000	Maintenance costs shared with School District \$6,500, modern signage, depth labeling \$2,000. Total \$8,500.
2101-045	Concessions for resale \$450, pool supplies \$550. Total \$1,000.
2110-000	Gas and electric from June 15 to August 22, \$4,500.

REVENUE:

6235-000	Pool admissions \$9,200.
6236-000	Concessions \$2,700.
6237-000	Swim Lessons \$6,600.
6239-000	Swim Parties \$1,350.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1030-Swimming Pool Operations**

Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Salaries and Employee Benefits							
1001-000 Regular Employees	\$1,699	\$3,315	\$2,124	\$3,540	\$3,698		\$3,698
1002-000 Part-Time Employees	33,162	37,722	\$19,639	\$32,732	\$37,454		37,454
1003-000 Overtime	4,310	0	\$1,638	\$2,730			0
1011-000 FICA	2,428	2,544	\$1,450	\$2,417	\$2,551		2,551
1012-000 Medicare	568	595	\$339	\$565	\$597		597
1013-000 Health Insurance	542	1,479	\$766	\$1,277	\$1,479		1,479
1014-000 Retirement	440	751	\$476	\$794	\$971		971
1015-000 Unemployment Insurance	1,849	2,190	\$1,081	\$1,802	\$1,831		1,831
1016-000 Workers Compensation	2,215	2,298	\$1,782	\$2,969	\$2,224		2,224
Total Salaries and Benefits	\$47,213	\$50,894	\$29,297	\$48,828	\$50,805	\$0	\$50,805
Services and Supplies							
2015-000 Communications	\$192	\$200	\$127	\$212	\$215		\$215
2032-000 Insurance Deductible	1,244	0	\$69	\$114	0		0
2041-000 Equipment Maintenance & Supp	12,039	8,500	\$4,150	\$8,500	8,500		8,500
2101-045 Other Departmental Expense	6,070	1,000	\$381	\$1,000	1,000		1,000
2105-000 Training & Travel	878	0	\$0	\$0	0		0
2110-000 Utilities	6,277	4,150	\$2,620	\$4,366	4,500		4,500
Total Services and Supplies	\$26,700	\$13,850	\$7,346	\$14,192	\$14,215	\$0	\$14,215
Other Charges							
3020-000 Equipment Charges	\$8	\$0	\$7	\$11	\$0		\$0
Total Other Charges	\$8	\$0	\$7	\$11	\$0	\$0	\$0
Fixed Assets							
4002-000 Equipment	\$0	\$0					\$0
Total Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$73,921	\$64,744	\$36,650	\$63,031	\$65,020	\$0	\$65,020
Financing Sources							
Charges for Services							
6235-000 Pool Admissions	\$14,697	\$17,760	\$7,884	\$9,198	\$9,200		\$9,200
6236-000 Concessions	6,276	4,300	\$2,310	\$2,695	\$2,700		2,700
6237-000 Swim Lessons	12,480	9,300	\$5,668	\$6,613	\$6,600		6,600
6238-000 Water Aerobics	2,379	0	\$4,054	\$4,730	\$0		0
6239-000 Swim Parties	814	0	\$1,166	\$1,360	\$1,350		1,350
7250-000 Miscellaneous Revenue	852						
Total Charges for Services	\$37,497	\$31,360	\$21,082	\$24,596	\$19,850	\$0	\$19,850
Total Revenue	\$37,497	\$31,360	\$21,082	\$24,596	\$19,850	\$0	\$19,850
Net City Cost	(\$36,424)	(\$33,384)	(\$15,567)	(\$38,435)	(\$45,170)	\$0	(\$45,170)

FUND 100 PUBLIC WORKS ADMINISTRATION 1040

BASIC FUNCTIONS: Public Works administration administers and directs the Public Work Department and prepares the annual departmental budget. Participation in Staff Meetings, City of Willits Council Meetings, Technical Advisory Committee TAC, and other various meetings is required.

This department manages the City’s Public Works projects with duties such as preparation of RFP’s, administration of outside contracts, development of project specifications, development and management of project scheduling and funding, management of the public bidding process, and some project inspection during construction. Project management also requires the development and preservation of positive working relationships with other City departments as well as with outside agencies.

Public Works Administration is also responsible for various community needs such as the issuance of encroachment permits, including review and inspection, participation in the acknowledgement and resolution of Citizen Reports; and the administration and technical support for the Willits Community Pool and Willits Unified School District. This department serves as a funding mechanism for the County of Mendocino Animal Control and Weed Abatement contracts. Additionally, Public Works Administration acts as the lead public agency for the administration, oversight, and monitoring of the Remco facility, as required by the Consent Decree, including remedial investigation, feasibility study, IRA, work plans, and for the duties and expenditures related thereto.

2015-2016 PROGRAM GOALS:

- Continue to develop and implement project management processes and procedures.
- Expand educational knowledge of Public Works competitive bidding and associated contract laws.
- Continue to provide a high degree of responsiveness to other City departments.
- Continue to facilitate the implementation of the RI/FS and IRA work plans at the former Remco facility, to the extent allowable by the financial limitations of the Willits Environmental Trust.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Director	0.40	0.40
Human Resource Analyst	0.05	0.00
Administrative Assistant	<u>0.25</u>	<u>0.25</u>
Full-time Equivalent	0.70	0.65

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Telephone, internet, cell phones \$5,500
2041-000	Vehicle parts, repairs, & tires \$500, building repairs \$200, phone system maintenance agreement \$2,280. Total \$2,980.
2055-000	Office, janitorial and medical supplies \$1,200, postage \$550, books \$200, publications \$200, Outside services \$100. Total \$2,250.
2081-021	Animal Control – County of Mendocino – Sheriff \$22,000, Shelter \$19,947. Total \$41,947.
2081-022	Animal Control capital contribution \$7,603.
2081-030	Janitorial \$1,600, Aramark \$150, Security \$250. Total \$2,000.
2095-000	Copier lease & maintenance \$2,100.
2101-045	Small tools \$200.
2105-000	Class fees, materials, & travel expenses \$2,000.
2110-000	Utilities \$6,000.
3020-000	Vehicle usage \$1,000.

REVENUE:

2403-000	Encroachment permits \$6,000.
7250-000	Share of Modular Building Payments from Water & Sewer \$10,120.

OTHER FINANCING SOURCES:

Lease payments received from Water and Sewer. Payment made from Fund 1098.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1040-Public Works Administration**

Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Salaries and Employee Benefits							
1001-000 Regular Employees	\$10,397	\$61,159	\$46,398	\$66,964	\$59,643		\$59,643
1002-000 Part-Time Employees	6,927	0	\$54	\$70			0
1003-000 Overtime	189	0	\$154	\$200			0
1004-000 Comp Time Paid		0		\$0			0
1011-000 FICA	1,222	3,792	\$2,993	\$4,303	\$3,698		3,698
1012-000 Medicare	286	887	\$700	\$1,006	\$865		865
1013-000 Health Insurance	2,914	8,376	\$15,133	\$19,673	\$13,484		13,484
1014-000 Retirement	1,180	4,049	\$3,058	\$3,976	\$3,727		3,727
1015-000 Unemployment Insurance	304	281	\$356	\$463	\$218		218
1016-000 Workers Compensation	1,020	3,425	\$2,912	\$3,785	\$3,221		3,221
Total Salaries and Benefits	\$24,438	\$81,969	\$71,758	\$100,440	\$84,856	\$0	\$84,856
Services and Supplies							
2001-003 Fees and Permits-County		\$900		\$0	\$0		\$0
2015-000 Communications	4,145	3,960	\$4,182	5,500	5,500		5,500
2041-000 Equipment Maintenance & Supp	2,694	2,980	\$1,793	2,390	2,980		2,980
2055-000 Office Expense	618	4,250	\$1,766	2,355	2,250		2,250
2081-021 Animal Control Contract	41,266	41,266	\$0	41,947	41,947		41,947
2081-022 Animal Control Capital	4,455	9,950	\$0	7,603	7,603		7,603
2081-030 Other Contract Services	8,500	2,896	\$2,253	3,004	2,000		2,000
2095-000 Rents & Leases - Equipment	1,980	4,102	\$1,557	2,076	2,100		2,100
2101-045 Other Departmental Expense	21	200	\$0	0	200		200
2105-000 Training and Travel	175	2,000	\$285	380	2,000		2,000
2110-000 Utilities	7,347	7,400	\$4,470	5,960	6,000		6,000
Total Services and Supplies	\$71,200	\$79,904	\$16,305	\$71,214	\$72,580	\$0	\$72,580
Other Charges							
3020-000 Equipment Charges	\$673	\$1,000	\$394	\$525	\$1,000		\$1,000
Total Other Charges	\$673	\$1,000	\$394	\$525	\$1,000	\$0	\$1,000
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$7,922)	\$7,922	\$0
					(\$7,922)		\$0
Total Appropriations	\$96,312	\$162,873	\$88,457	\$172,180	\$150,514	\$0	\$158,436
Financing Sources							
Charges for Services							
2403-000 Encroachment Permits	\$6,290	\$7,300	\$3,218	\$4,290	\$6,000		\$6,000
6650-000 Other Services		0			0		0
Total Charges for Services	\$6,290	\$7,300	\$3,218	\$4,290	\$6,000	\$0	\$6,000
Other Financing Sources							
7250-000 Miscellaneous Revenue	\$10,120	\$10,120		\$10,120	\$10,120		\$10,120
Total Other Financing Sources	\$10,120	\$10,120	\$0	\$10,120	\$10,120	\$0	\$10,120
Total Revenue	\$16,410	\$17,420	\$3,218	\$14,410	\$16,120	\$0	\$16,120
Net City Cost	(\$79,902)	(\$145,453)	(\$85,239)	(\$157,770)	(\$134,394)	\$0	(\$142,316)

FUND 100 PUBLIC WORKS OPERATIONS AND EQUIPMENT 1041

BASIC FUNCTIONS: Public Works Operations is responsible for maintaining the City’s infrastructure and buildings including: maintenance and support to water and sewer departments, airport buildings, grounds, and fuel system, Public Works buildings and grounds, City Hall and Community Center buildings and grounds, arch inspection and maintenance, holiday decorations installation and removal.

Public Works Operations is also responsible for overseeing vehicle and equipment repairs, including processing purchase orders, ordering parts, scheduling repairs and safety inspections, and reviewing operating costs. The using funds or departments are charged a sum to recover the cost of personnel, fuel and oil, and vehicle maintenance.

2015-2016 PROGRAM GOALS:

- Closely monitor equipment use and costs, and recommend rate adjustments as necessary.
- Effective monitoring and maintenance of equipment.
- Arch inspection and maintenance.
- Continued assistance to install water services and replace water piping.
- Continued assistance to repair and replace existing sewer laterals and install new laterals.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Lead Person	0.18	0.18
Water Operator III	0.15	0.15
Public Works Maintenance Worker	<u>0.26</u>	<u>0.27</u>
Full-time Equivalent	0.59	0.60

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-003	County Haz Mat fee \$1,000.
2010-000	Maintenance workers boot allowance \$1,400.
2041-000	Vehicle and equipment parts, repairs and tires \$8,000, Willits Arch maintenance \$500, radio maintenance \$500. Total \$9,000.
2044-000	Fuel and oil \$4,800.
2081-030	Security Services \$300, fire extinguishers maintenance \$500, other \$100. Total \$900.
2101-033	Safety supplies \$500.
2101-045	Tools/Parts \$1,000, disposal fees \$100, reference material and office supplies \$200, Oxy/Acetylene \$500, CalFire Crew \$1,000, 60# Jack Hammer and pavement breakers \$2,400. Total \$5,200.
2105-000	Training and travel \$1,000.
3020-000	Vehicle usage charges \$150.
4002-000	Excavator CAT304E2 \$18,401.46 (Public Works 1/3, Sewer 1/3, Water 1/3)

REVENUE:

4211-000	MTA rental at Public Works yard \$6,000.
6650-000	Reimbursement for rental of equipment by other departments \$16,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1041-Public Works Operations& Equipment**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$13,748	\$23,500	\$8,424	\$10,952	\$24,114		\$24,114
1002-000 Part-Time Employees		0	\$0	\$0			0
1003-000 Overtime	160	0		\$0			0
1011-000 FICA	856	1,457	\$519	\$675	\$1,495		1,495
1012-000 Medicare	200	341	\$121	\$158	\$350		350
1013-000 Health Insurance	4,217	9,493	\$2,255	\$2,932	\$9,493		9,493
1014-000 Retirement	2,919	5,329	\$1,859	\$2,416	\$6,328		6,328
1015-000 Unemployment Insurance	164	244	\$25	\$32	\$204		204
1016-000 Workers Compensation	732	1,317	\$484	\$629	\$1,302		1,302
Total Salaries and Benefits	\$22,996	\$41,681	\$13,688	\$17,794	\$43,286	\$0	\$43,286
Services and Supplies							
2001-003 Fees and Permits-County	\$977	\$1,000	\$982	\$982	\$1,000		\$1,000
2010-000 Clothing and Safety Equipment	1,140	1,200	\$741	1,200	1,400		1,400
2041-000 Equipment Maintenance & Supp	9,807	11,600	\$4,812	6,416	9,000		9,000
2044-000 Vehicle Operations	4,819	5,600	\$2,201	2,935	4,800		4,800
2081-030 Other Contract Services	782	864	\$399	532	900		900
2095-000 Rents and Leases-Equipment		0	\$0	0	0		0
2101-033 Safety Supplies	243	500	\$206	275	500		500
2101-045 Other Departmental Expense	3,037	3,250	\$1,716	2,288	11,000	(\$5,800)	5,200
2105-000 Training and Travel	65	1,000	\$100	200	1,000		1,000
Total Services and Supplies	\$20,870	\$25,014	\$11,156	\$14,827	\$29,600	(\$5,800)	\$23,800
Other Charges							
3020-000 Equipment charges	\$91	\$115	\$143	\$191	\$150		\$150
Total Other Charges	\$91	\$115	\$143	\$191	\$150	\$0	\$150
Fixed Assets							
4002-000 Equipment		\$0	\$0	\$0	\$18,401	\$0	\$18,401
Total Fixed Assets	\$0	\$0	\$0	\$0	\$18,401	\$0	\$18,401
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$4,536)	\$4,536	(\$0)
					(\$4,536)		(\$0)
Total Appropriations	\$43,956	\$66,810	\$24,987	\$32,812	\$86,901	(\$5,800)	\$85,637
Financing Sources							
4211-000 Rental of Bldgs & Grounds	\$6,000	\$6,000	\$3,000	\$4,000	\$6,000		\$6,000
6650-000 Other Services	13,992	16,700	\$8,021	\$10,695	16,000		16,000
Total Revenue	\$19,992	\$22,700	\$11,021	\$14,695	\$22,000	\$0	\$22,000
Net City Cost	(\$23,965)	(\$44,110)	(\$13,965)	(\$18,117)	(\$64,901)	\$5,800	(\$63,637)

FUND 100 ENGINEERING DEPARTMENT 1042

BASIC FUNCTIONS: The Engineering Department serves the engineering related needs of other city departments. This work includes engineering, construction management, inspection, and contract administration for projects initiated by departments within the City. Collectively, the Engineering Department is fully capable of assisting with all phases of project development, from developing plans, specifications, and cost estimating to construction inspection and management. When specialized engineering or other outside services are required, the department participates in the selection and supervision of contracted professional services. The Engineering Department is also responsible for mapping & analysis of city utilities and infrastructure, locating and enforcing the City's right of way, performing deed research, and reviewing community initiated construction plans, Boundary Line Adjustments, and legal descriptions.

2015-2016 PROGRAM GOALS:

- Continue to service the engineering related needs of city departments.
- Finish plans & specifications for Humboldt Street Rehabilitation Project, Phase II.
- Complete plans and specifications for the Water Main Replacement Project Phase III.
- Continue developing a citywide mapping system that includes all infrastructure & utilities.
- Complete the Emergency Water Supply Project

ALLOCATED POSITIONS:	14/15	15/16
City Engineer	0.10	0.10
Engineering Tech III Part-time	0.01	0.01
Engineering Tech III	0.10	0.10
Administrative Assistant	0.15	0.15
Engineering Technician II	<u>0.10</u>	<u>0.10</u>
Full-time Equivalent	0.46	0.46

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Phone and internet \$3,500.
2041-000	Calibration & maintenance of survey equipment \$2,000, office and field equipment \$1,500, Vehicles \$1,000. Total \$4,500.
2044-000	Vehicle fuel and oil \$1,000.
2055-000	Reference books, printer and plotter supplies \$3,700.
2081-030	Drafting & title research \$500, janitorial, security & other \$2,500. Total \$3,000.
2095-000	Copier lease \$1,000, Copier maintenance \$600, Scanner lease \$3,500. Total \$5,100.
2101-045	Tools & Safety Equipment, survey supplies, & special office related \$1,500.
2105-000	AutoCAD training, training and travel \$4,500.
2110-000	PG&E bill, split with Public Works \$2,000.
2198.042	Shared Services from Fund 202 <\$10,290>, Fund 501 <\$10,290>, Fund 503 <\$10,290>. Total <\$30,870>.
3020-000	Interdepartmental equipment use \$1,500.
6001-000	Contingencies in lieu of extended warranties \$4,000.

REVENUE:

6650-000	Engineering review, plan check, inspection, mapping \$1,200.
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CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund

Department 1042 Engineering

		Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses								
Salaries and Employee Benefits								
1001-000	Regular Employees	\$16,339	\$21,763	\$14,808	\$19,250	\$23,182		\$23,182
1002-000	Part-Time Employees	22,049	783	\$531	\$690	\$786		786
1003-000	Overtime	6	0		\$0			0
1004-000	Comp time Paid	1,312	0	\$177	\$230			0
1011-000	FICA	2,568	1,413	\$1,069	\$1,390	\$1,486		1,486
1012-000	Medicare	601	330	\$250	\$325	\$348		348
1013-000	Health Insurance	4,238	5,926	\$4,858	\$6,315	\$9,670		9,670
1014-000	Retirement	4,034	4,189	\$3,116	\$4,051	\$4,974		4,974
1015-000	Unemployment Insurance	642	219	\$156	\$203	\$186		186
1016-000	Workers Compensation	2,338	1,277	\$1,137	\$1,479	\$1,294		1,294
Total Salaries and Benefits		\$54,126	\$35,900	\$26,103	\$33,934	\$41,926	\$0	\$41,926
Services and Supplies								
2015-000	Communications	\$322	\$3,000	\$2,598	\$3,464	\$3,500		\$3,500
2041-000	Equipment Maintenance & Suppl	1,119	11,500	\$8,625	11,500	4,500		4,500
2044-000	Vehicle Operations	125	1,000	\$273	683	1,000		1,000
2055-000	Office Expense	380	3,700	\$1,962	\$2,616	3,700		3,700
2081-030	Other Contract Services	380	4,000	\$3,727	\$4,000	3,000		3,000
2095-000	Rents & Leases Equipment	510	5,360	\$2,091	\$4,182	5,100		5,100
2101-045	Other Departmental Expense	184	4,700	\$2,453	3,270	1,500		1,500
2105-000	Training and Travel	643	3,500	\$225	3,000	4,500		4,500
2110-000	Utilities	248	2,500	\$1,468	\$1,957	2,000		2,000
Total Services and Supplies		\$3,911	\$39,260	\$23,422	\$34,673	\$28,800	\$0	\$28,800
Other Charges								
3020-000	Equipment Charges	\$195	\$1,500	\$629	\$1,257	\$1,500		\$1,500
Total Other Charges		\$195	\$1,500	\$629	\$1,257	\$1,500	\$0	\$1,500
Fixed Assets								
4002-000	Equipment	\$0	\$0	\$0	\$0	\$0		\$0
Total Fixed Assets		\$0	\$0	\$0	\$0	\$0		\$0
Contingencies								
6001-000	Appropriation for Contingencies		\$4,000	\$0	\$0	\$4,000		\$4,000
Total Contingencies		\$0	\$4,000	\$0	\$0	\$4,000	\$0	\$4,000
Services & Supplies, Other Charges and Contingencies Allocated to Enterprise Funds								
	Fund 202 (30%)	(1,232)	(13,428)	(7,215)	(10,779)	(10,290)	0	(10,290)
	Fund 501 (30%)	(1,232)	(13,428)	(7,215)	(10,779)	(10,290)	0	(10,290)
	Fund 503 (30%)	(1,232)	(13,428)	(7,215)	(10,779)	(10,290)	0	(10,290)
2198.042	Total Allocated Services & Suppl	(3,695)	(40,284)	(21,646)	(32,337)	(30,870)	0	(30,870)
5% Budget Cut								
		\$0	\$0	\$0	\$0	(\$2,268)	\$2,268	\$0
		\$0	\$0	\$0	\$0	(\$2,268)	\$2,268	\$0
Total Appropriations		\$54,537	\$40,376	\$28,508	\$37,527	\$43,088	\$2,268	\$45,356
Financing Sources								
Charges for Services								
6650-000	Other Services	\$800	\$1,200	\$0	\$0	\$1,200		\$1,200
Total Revenue		\$800	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
Net City Cost			(\$39,176)	(\$28,508)	(\$37,527)	(\$41,888)	(\$2,268)	(\$44,156)

FUND 100 PAGE LANDFILL 1045

BASIC FUNCTIONS: This department is utilized to account for expenditures related to the monitoring, sampling and analyzing of groundwater and surface water at Page Landfill site. Duties include preparation and administration of professional services contracts, sampling and reporting, hazardous waste removal and disposal, administration of the RWQCB cleanup and abatement order, and routine inspections to maintain site security.

2015-2016 PROGRAM GOALS:

- Continue monitoring/sampling program as dictated by Regional Water Quality Control Board.
- Communication and coordination between Willits Environmental Remediation Trust and RWQCB for development and modification to Cleanup and Abatement Order, and financial impacts related thereto.

ALLOCATED POSITIONS:	14/15	15/16
Full-time Equivalent	0.00	0.00

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002 Hazardous waste fee \$350.
2001-003 Solid Waste Permit \$540.
3010-000 Property taxes – County \$500.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1045-Page Landfill/Remco

Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
<u>Salaries and Employee Benefits</u>							
1001-000 Regular Employees		\$0	\$0	\$0	\$0		\$0
1002-000 Part Time Employees		0	0	0	0		0
1003-000 Overtime		0	0	0	0		0
1011-000 FICA		0	0	0	0		0
1012-000 Medicare		0	0	0	0		0
1013-000 Health Insurance		0	0	0	0		0
1014-000 Retirement		0	0	0	0		0
1015-000 Unemployment Insurance		0	0	0	0		0
1016-000 Workers Compensation		0	0	0	0		0
Total Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Services and Supplies</u>							
2001-002 Fees and Permits-State		\$350		\$350	\$350		\$350
2001-003 Fees and Permits-County	540	540	\$540	540	540		540
Total Services and Supplies	\$540	\$890	\$540	\$890	\$890	\$0	\$890
<u>Other Charges</u>							
3010-000 Taxes and Assessments	\$128	\$204	\$4,605	\$4,605	\$500		\$500
3020-000 Equipment Charges		0					0
Total Other Charges	\$128	\$204	\$4,605	\$4,605	\$500	\$0	\$500
<u>5% Budget Cut</u>							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$668	\$1,094	\$5,145	\$5,495	\$1,390	\$0	\$1,390
Net City Cost	(\$668)	(\$1,094)	(\$5,145)	(\$5,495)	(\$1,390)	\$0	(\$1,390)

FUND 100 PUBLIC WORKS PARKS MAINTENANCE 1050

BASIC FUNCTIONS: The Public Works Parks Department is responsible for the maintenance of the City’s parks, including grounds and buildings, electrical repairs, graffiti removal, tree trimming, tree removal, painting, vandalism repair, plumbing repairs, restroom supplies, playground equipment, skate park, baseball/soccer grounds, fences, parking areas and the irrigation system from City well. This department also provides technical assistance for swimming pool maintenance under an agreement with the Willits Unified School District, and provides support for community activities which utilize City parks traffic control, garbage collection, etc..

2015-2016 PROGRAM GOALS:

- Continue contracting with arborist for the pruning and removal of unsafe trees in Parks.
- Concrete for ADA path of travel retrofit.

ALLOCATED POSITIONS:	14/15	15/16
Part-time Parks Maintenance Worker	0.43	0.44
Public Works Lead Worker	0.13	0.13
Water Operator III	0.20	0.20
Public Works Maintenance Workers	<u>0.53</u>	<u>0.53</u>
Full-time Equivalent	1.29	1.30

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2041-000 Vehicle and equipment parts, repairs and tires \$2,800.
- 2044-000 Fuel and oil \$900.
- 2045-000 Maintenance of buildings, restrooms, lights, plumbing, and repairs \$3,800, pet waste station supplies \$1,200. Total \$5,000.
- 2081-030 Tree pruning & removal \$8,000.
- 2101-045 Janitorial supplies \$1,900, paint, signs, fencing \$500, landscape fiber for playground (1/2 split with 202.2020) \$4,000, Cal Fire crews \$1,000, tools, irrigation & miscellaneous \$10,000.Total \$17,400.
- 2105-000 Training & travel [Certified Playground Safety Inspector] \$1,000.
- 2110-000 Electric and gas utility bills for all City parks \$16,000.
- 2112-000 Disposal fees for garbage collections \$500.
- 3020-000 Vehicle usage \$5,000.
- 4002-000 2015 Ford Pickup \$8,167 (year 1 of 5 year lease).

REVENUE:

- 4211-000 Rental of parks \$2,600.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 100-General Fund
Department 1050-Park Maintenance**

<u>Financing Uses</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Dept</u>	<u>Budget</u>	<u>Budget</u>
<u>Salaries and Employee Benefits</u>	<u>6/30/2014</u>	<u>2014-2015</u>	<u>3/31/2015</u>	<u>Actual</u>	<u>Request</u>	<u>WS Adjs</u>	<u>Workshop</u>
				<u>6/30/2015</u>		<u>5/26/2015</u>	<u>5/26/2015</u>
1001-000 Regular Employees	\$57,349	\$30,696	\$23,480	\$30,525	\$32,196		\$32,196
1002-000 Part Time Employees	15,020	14,488	\$5,516	\$7,171	\$13,755		13,755
1003-000 Overtime	34	0	\$24	\$31			0
1011-000 FICA	4,349	2,801	\$1,771	\$2,302	\$2,849		2,849
1012-000 Medicare	1,017	655	\$414	\$538	\$666		666
1013-000 Health Insurance	23,312	14,408	\$10,915	\$14,189	\$14,406		14,406
1014-000 Retirement	12,170	7,354	\$2,482	\$3,227	\$7,203		7,203
1015-000 Unemployment Insurance	1,078	740	\$574	\$746	\$623		623
1016-000 Workers Compensation	3,832	2,531	\$1,807	\$2,349	\$2,481		2,481
Total Salaries and Benefits	\$118,161	\$73,673	\$46,983	\$61,078	\$74,179	\$0	\$74,179
Services and Supplies							
2041-000 Equipment Maintenance & Supp	\$6,344	\$3,225	\$1,478	\$1,971	\$2,800		\$2,800
2044-000 Vehicle Operations	1,377	900	\$613	818	900		900
2045-000 Maint Bldgs&Grounds-Vandalisr	4,210	4,000	\$3,645	4,860	5,000		5,000
2081-030 Other Contract Services	6,000	8,000			8,000		8,000
2096-000 Rents & Leases-Bldgs/Impr		0			0		0
2101-045 Other Departmental Expense	18,805	25,500	\$16,043	17,400	17,400		17,400
2105-000 Training and Travel		1,000			1,000		1,000
2110-000 Utilities	15,191	14,600	\$11,897	15,862	16,000		16,000
2112-000 Disposal Fees	384	500			500		500
Total Services and Supplies	\$52,311	\$57,725	\$33,677	\$40,911	\$51,600	\$0	\$51,600
Other Charges							
3020-000 Equipment Charges	\$9,096	\$5,000	\$3,766	\$5,022	\$5,000		\$5,000
Total Other Charges	\$9,096	\$5,000	\$3,766	\$5,022	\$5,000	\$0	\$5,000
Fixed Assets							
4002-000 Equipment		\$14,500	\$14,624	\$14,624	\$37,967	(\$29,800)	8,167
Total Fixed Assets	\$0	\$14,500	\$14,624	\$14,624	\$37,967		\$8,167
Contingencies							
6001-000 Appropriation for Contingencies	\$0	\$0	\$0	\$0	\$0		\$0
Total Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5% Budget Cut							
	\$0	\$0	\$0	\$0	(\$8,387)	\$8,387	(\$0)
					(\$8,387)		(\$0)
Total Appropriations	\$179,569	\$150,898	\$99,051	\$121,635	\$160,359	\$0	\$138,946
Financing Sources							
Revenue From Use of Money/Property							
4211-000 Rental of Bldgs & Grounds	\$860	\$1,500	\$1,950	\$2,600	\$2,600		\$2,600
Other Financing Sources							
7250-000 Miscellaneous Revenue	\$5,000	\$0					\$0
Total Revenue	\$5,860	\$1,500	\$1,950	\$2,600	\$2,600	\$0	\$2,600
Net City Cost	(\$173,708)	(\$149,398)	(\$97,101)	(\$119,035)	(\$157,759)	\$0	(\$136,346)

FUND 100 COMMUNITY SERVICES 1070

BASIC FUNCTIONS: This is a special department established to account for funding of outside agencies/organizations.

2015-2016 PROGRAM GOALS:

- To provide funding support so that local non-profit community agencies can continue to address various local needs.

BUDGET LINE ITEM COMMENTS/DETAILS:

3030-000 Agreement with Chamber of Commerce 11.11% of T.O.T. 1¢ of each 9¢ collected.
3031-000 Contribution to Willits Senior Center \$7,500.
3033-000 Contribution to County Library \$100.
3035-000 Contribution to County Museum \$1,000.
3040-000 Contribution to Willits Community Services \$6,000.
3042-000 Contribution to Our Daily Bread \$3,000.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1070-Community Services

<u>Financing Uses</u>	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Other Contracts</u>							
3030-000 Chamber of Commerce (T.O.T.)	\$40,546	\$27,775	\$13,888	\$34,441	\$34,441		\$34,441
Total Other Contracts	\$40,546	\$27,775	\$13,888	\$34,441	\$34,441	\$0	\$34,441
<u>Other Contributions</u>							
3031-000 Willits Senior Center	\$7,500	\$7,500	\$5,625	\$7,500	\$7,500		\$7,500
3033-000 County Library	1,000	1,000	\$1,000	1,000	1,000	(\$900)	100
3035-000 County Museum	1,000	1,000	\$1,000	1,000	1,000		1,000
3040-000 Willits Community Services	6,000	6,000	\$4,500	6,000	6,000		6,000
3042-000 Our Daily Bread	3,000	3,000	\$2,250	3,000	3,000		3,000
Total Other Charges	\$18,500	\$18,500	\$14,375	\$18,500	\$18,500	(\$900)	\$17,600
5% Budget Cut					(\$925)	\$925	\$0
	\$0	\$0	\$0	\$0	(\$925)	\$925	\$0
Total Appropriations	\$59,046	\$46,275	\$28,263	\$52,941	\$52,016	\$25	\$52,041
Net City Cost	(\$59,046)	(\$46,275)	(\$28,263)	(\$52,941)	(\$52,016)	(\$25)	(\$52,041)

FUND 100 CONTINGENCIES 1097

BASIC FUNCTIONS: The appropriation for contingencies is a budgetary provision for financing requirements that are unanticipated during budget preparation. Should the need for an unbudgeted expenditures arise during the year, an appropriation transfer will be made as required upon approval by the City Council. Use of these funds is restricted to the General Fund only.

Contingency based on .5% of total expense.

FUND 100 DEBT SERVICE FOR BUILDING AT PUBLIC WORKS YARD 1098

BASIC FUNCTIONS: This department is utilized to account for payment of principal and interest expense on debt issued for the modular office building at the Public Works yard. Payments are made quarterly, with the final payment due in January 2016. The principal balance at July 1, 2015 is \$11,071. The expense is shared with the Sewer Enterprise Fund and Water Enterprise Fund that reimburse the General Fund through the "Rents and Leases" line item in their respective administration budgets. This is shown in the Public Works Administration Revenue Account 100.1040.7250.000.

FUND 100 INTER-FUND TRANSFER 1099

BASIC FUNCTIONS: This department is utilized to account for funds transferred from the General Fund.

BUDGET LINE ITEM COMMENTS/DETAILS:

Transfer out to Traffic Safety Fund (200.2003) \$46,066.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 100-General Fund
Department 1097-Contingencies

		<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>	
Financing Uses								
6001-000	Appropriation for Contingencies	\$3,333	\$44,000	\$530	\$5,000	\$40,000	(\$17,406)	\$22,594
Total Appropriation for Contingencies		\$3,333	\$44,000	\$530	\$5,000	\$40,000	(\$17,406)	\$22,594
Net City Cost		(\$3,333)	(\$44,000)	(\$530)	(\$5,000)	(\$40,000)	\$17,406	(\$22,594)

Fund 100-General Fund
Department 1098-Debt Service

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>	
Debt Service								
3001-000	Principal	\$10,217	\$14,082	\$10,655	\$14,254	\$11,071	\$11,071	
3002-000	Interest	1,159	1,087	\$722	915	305	305	
Total Debt Service		\$11,376	\$15,169	\$11,376	\$15,169	\$11,376	\$0	\$11,376
Net City Cost		(\$11,376)	(\$15,169)	(\$11,376)	(\$15,169)	(\$11,376)	\$0	(\$11,376)

Fund 100-General Fund
Department 1099-Interfund Transfers

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>	
Financing Uses								
Other Financing Uses								
5001-000	Operating Transfers Out	73,773	\$42,157	\$26,319	\$40,925	46,066	\$46,066	
Total Transfers Out		\$73,773	\$42,157	\$26,319	\$40,925	\$46,066	\$0	\$46,066
Other Financing Sources								
8202-000	Operating Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	
Total Transfers In		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net City Cost		(\$73,773)	(\$42,157)	(\$26,319)	(\$40,925)	(\$46,066)	\$0	(\$46,066)

GENERAL FUND TOTALS
Fiscal Year 2015-2016

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>	
Grand Total								
General Fund Revenues		\$4,146,274	\$4,197,017	\$2,287,496	\$4,228,981	\$4,262,375	\$242,670	\$4,505,045
Grand Total		\$4,303,504	\$4,335,866	\$2,845,233	\$3,958,192	\$4,341,922	\$236,426	\$4,577,092
General Fund Expenses		\$4,303,504	\$4,335,866	\$2,845,233	\$3,958,192	\$4,341,922	\$236,426	\$4,577,092
Gain (Loss)		(\$157,230)	(\$138,849)	(\$557,737)	\$270,790	(\$79,546)	\$6,244	(\$72,046)

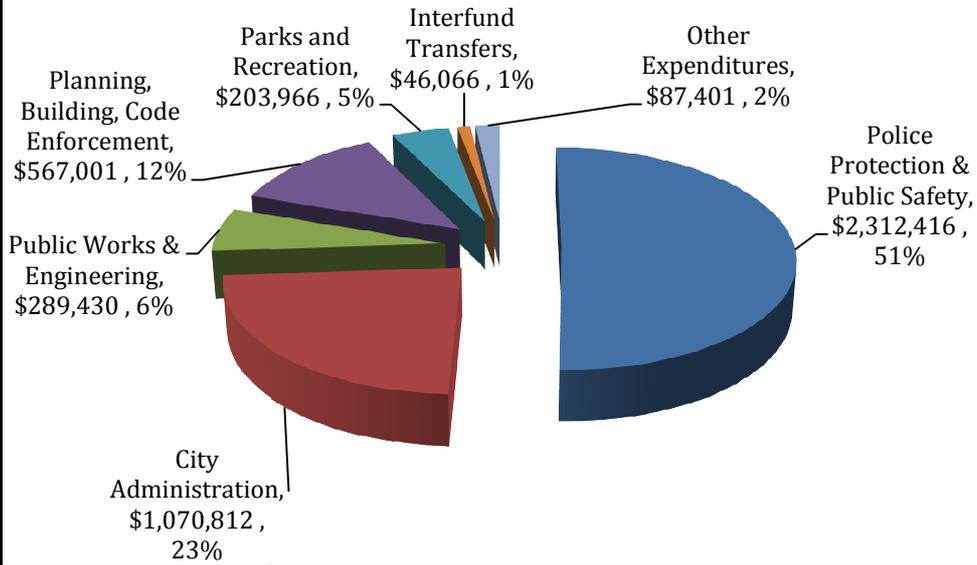
GENERAL FUND TOTALS

General Fund Expenditures	
Police Protection & Public Safety	\$2,312,416
City Administration	\$1,070,812
Public Works & Engineering	\$289,430
Planning, Building, Code Enforcement	\$567,001
Parks and Recreation	\$203,966
Inter-fund Transfers	\$46,066
Other Expenditures	\$87,401
Total General Fund Expenditures	\$4,341,922

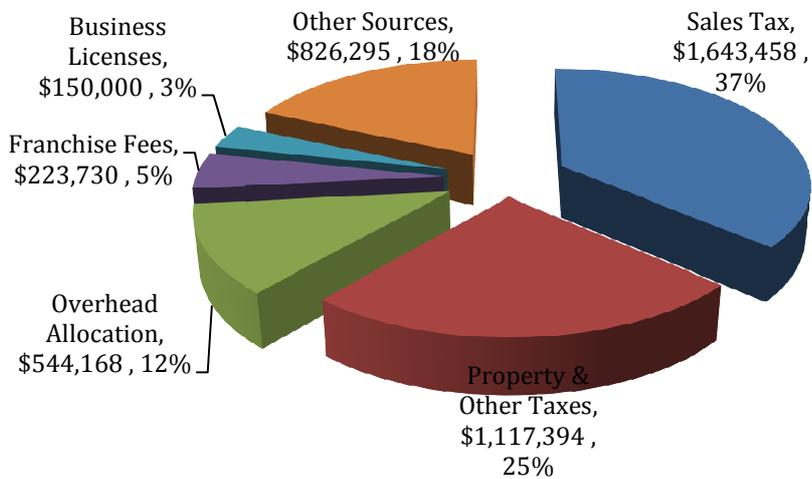
Expenditures by Type	
Salaries & Benefits	\$3,034,363
Services and Supplies	\$1,365,879
Other Charges	\$92,835
Capital & Fixed Assets	\$56,369
Debt Service	\$11,376
Transfers	\$46,066
Total General Fund Expenditures	\$4,606,888

General Fund Revenues	
Sales & Use Tax	\$1,643,458
Overhead Allocations	\$544,168
Motor Vehicle License Fees	\$414,582
Property Tax	\$392,812
Room Occupancy Tax	\$310,000
Franchise Fees	\$223,730
Business Licenses	\$150,000
Other Revenue Sources	\$826,295
Total General Fund Revenues	\$4,505,045

General Fund Expenditures by Type



General Fund Revenues by Type



FUND 200 PUBLIC WORKS TRAFFIC SAFETY – OPERATIONS 2003

BASIC FUNCTIONS: The Traffic Safety Department oversees and administers the City’s traffic safety program. Basic functions include assistance with the engineering and design of projects, vegetation management for sight distance and sign visibility, repair and replacement of traffic and street signs, painting of pavement markings, such as curbs, crosswalks, stop bars, railroad crossings, and traffic lane striping. This department communicates traffic safety concerns directly with Caltrans and assists with the development and engineering review of existing and proposed traffic control devices. Grant applications and other funding applications are developed and filed with appropriate federal, state and local offices. The Traffic Safety Department also provides traffic control for parades including Frontier Days and Homecoming.

2015-2016 PROGRAM GOALS:

- Upgrade traffic control devices, striping, stencils, signs, etc..
- Reduction of traffic and pedestrian hazards.
- Seek OTS or other funding for crosswalk lights.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Lead Person	0.10	0.10
Water Operator III	0.00	0.10
Public Works Maintenance Workers	<u>0.15</u>	<u>0.05</u>
Full-time Equivalent	0.25	0.25

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2041-000 Vehicle and equipment maintenance \$100.
- 2081-023 Caltrans state traffic signals maintenance agreement \$1,500.
- 2081-030 Traffic control July 4th \$1,700, emergency traffic control \$1,000. Total \$2,700.
- 2101-045 Hardware and parts \$300, cones and barricades \$1,300. Total \$1,600.
- 2105-000 Training and travel \$500.
- 3020-000 Vehicle usage \$500.
- 3021-000 Overhead allocation \$25,271.

REVENUE:

- 3201-000 Traffic fines \$6,000.
- 8202-000 Transfer from General Fund (100.1099) \$46,066.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 200-Traffic Safety
Department 2003-Operations**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$8,855	\$10,731	\$7,870	\$10,231	\$10,776		\$10,776
1002-000 Part-Time Employees		-		\$0			-
1003-000 Overtime	464	-	117	\$152			-
1011-000 FICA	573	665	492	\$639	668		668
1012-000 Medicare	134	156	115	\$150	156		156
1013-000 Health Insurance	2,974	4,800	2,313	\$3,007	4,800		4,800
1014-000 Retirement	1,880	2,433	1,760	\$2,288	2,828		2,828
1015-000 Unemployment Insurance	40	100	17	\$23	85		85
1016-000 Workers Compensation	460	601	505	\$656	582		582
Total Salaries and Benefits	\$15,380	\$19,486	\$13,189	\$17,145	\$19,895	0	\$19,895
Services And Supplies							
2041-000 Equipment Maintenance & Supplies	\$628	\$100	\$29	38	\$100		\$100
2081-023 Contracts-State	552	1,500	786	1,240	1,500		1,500
2081-030 Other Contract Services	1,700	2,700	2,070	2,070	2,700		2,700
2101-045 Other Departmental Expense	1,110	1,600	37	756	1,600		1,600
2105-000 Training and Travel		1,000		0	500		500
Total Services and Supplies	\$3,990	\$6,900	\$2,922	\$4,104	\$6,400	0	\$6,400
Other Charges							
3020-000 Equipment Charges	\$568	\$500	\$271	\$367	\$500		\$500
3021-000 Overhead Allocation	5,438	25,271	12,636	25,272	25,271		25,271
Total Other Charges	\$6,006	\$25,771	\$12,907	\$25,639	\$25,771	0	\$25,771
Fixed Assets							
4002-000 Equipment	\$0	\$0	\$0	\$0	\$0	0	\$0
Total Fixed Assets	\$0	\$0	\$0	\$0	\$0	0	\$0
Total Appropriations	\$25,376	\$52,157	\$29,017	\$46,888	\$52,066	0	\$52,066
Financing Sources							
Fines, Forfeitures and Penalties							
3201-000 Traffic Fines	\$15,978	\$10,000	\$2,698	\$5,963	\$6,000		\$6,000
Total Fines, Forfeitures and Penalties	\$15,978	\$10,000	\$2,698	\$5,963	\$6,000	0	\$6,000
Other Financing Sources							
8202-000 Operating Transfers In	\$29,231	\$42,157	\$26,319	\$40,925	\$46,066		\$46,066
Total Other Financing Sources	\$29,231	\$42,157	\$26,319	\$40,925	\$46,066	0	\$46,066
Total Revenue	\$45,209	\$52,157	\$29,017	\$46,888	\$52,066	0	\$52,066
Net Cost	\$19,833	\$0	(\$0)	\$0	\$0	0	\$0

FUND 201 PUBLIC WORKS GAS TAX STREET ADMINISTRATION 2010

BASIC FUNCTIONS: The Street Administration Department oversees and administers all Gas Tax funded departments. Gas Tax revenues are the funding mechanism for City wide street lights. Basic functions include scheduling street maintenance projects, such as grading, pothole patching, brush clearing, storm drain projects, engineering review and implementation of the City's Pavement Management Program. Public Works engineering drawings and specifications are prepared and reviewed. RFP's are administered for outside engineering contracts storm damage projects, etc..This department provides contract administration, construction engineering and project inspection for Public Works projects, working closely with MCOG to secure street rehabilitation funding.

2015-2016 PROGRAM GOALS:

- Update Pavement Management Program.
- Continue the remediation of UST contamination at the Public Works yard.

ALLOCATED POSITIONS:	14/15	15/16
City Manager	0.10	0.10
Public Works Director	<u>0.20</u>	<u>0.20</u>
Full-time Equivalent	0.30	0.30

BUDGET LINE ITEM COMMENTS/DETAILS:

2044-000	Fuel and oil for vehicle use \$600.
2101-045	Preparation of Annual Street report \$1,500.
2110-000	Utilities – streetlights, City wide \$60,000
3021-000	Overhead allocation \$2,916.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 201-Gas Tax
Department 2010-Administration**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$13,389	\$24,604	\$20,392	\$26,509	\$24,716		\$24,716
1011-000 FICA	821	1,525	1,254	\$1,630	1,532		1,532
1012-000 Medicare	192	357	293	\$381	358		358
1013-000 Health Insurance	3,045	6,100	4,357	\$5,664	6,100		6,100
1014-000 Retirement	2,393	2,958	2,646	\$3,440	3,281		3,281
1015-000 Unemployment Insurance	110	120	87	\$113	101		101
1016-000 Workers Compensation	660	1,378	1,206	\$1,568	1,335		1,335
Total Salaries and Benefits	\$20,610	\$37,042	\$30,235	\$39,305	\$37,423	0	\$37,423
Services and Supplies							
2044-000 Vehicle Operations	\$224	\$200	\$421	\$561	\$600		\$600
2055-000 Office Expense		0	0	0	0		0
2061-012 Other Professional Services	4,491	5,000	0	0	0		0
2081-030 Other Contract Services		0	0	0	0		0
2101-045 Other Departmental Expense	1,290	1,500	1,427	1,427	1,500		1,500
2110-000 Utilities	59,475	53,000	43,827	58,436	60,000		60,000
Total Services and Supplies	\$65,481	\$59,700	\$45,674	\$60,424	\$62,100	0	\$62,100
Other Charges							
3021-000 Overhead Allocation	\$4,078	\$2,916	\$1,458	\$4,078	\$2,916		\$2,916
Total Other Charges	\$4,078	\$2,916	\$1,458	\$4,078	\$2,916	0	\$2,916
Total Administration	\$90,169	\$99,658	\$77,367	\$103,807	\$102,439	0	\$102,439

FUND 201 PUBLIC WORKS STREET MAINTENANCE 2011

BASIC FUNCTIONS: This department is responsible for the maintenance and repair of City streets and sidewalks, including pothole patching, section patching, chip sealing, dust control, tree trimming safety, sight distance and sweeping of City streets, US 101, and State Route 20. The street crew coordinates work with other departments to maintain City streets in a safe drivable condition to reduce/limit City’s liability exposure.

2015-2016 PROGRAM GOALS:

- Provide safe streets for motorists, bicyclists and pedestrians.
- Upgrade and repair identified hazards.
- Increase street patching critical sections various.
- UST clean-up remediation and testing.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Lead Person	0.30	0.30
Water Operator III	0.30	0.30
Public Works Maintenance Workers	<u>1.92</u>	<u>2.09</u>
Full-time Equivalent	2.52	2.69

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2041-000 Vehicle and equipment maintenance, parts and tires \$5,500; street sweeper maintenance \$5,000. Total \$10,500.
- 2044-000 Fuel and oil usage, including street sweeper \$8,000.
- 2055-000 Office Expense \$500.
- 2081-030 UST groundwater monitoring \$10,500.
- 2101-033 Safety Supplies \$100
- 2101-045 Tools, shovels, forming supplies \$1,500, uniforms \$500, Fire extinguisher maintenance (split with 100.1041) \$250, solid waste disposal \$150, vaccines \$100. Total \$2,500.
- 2105-000 Safety training \$1,000.
- 3020-000 Vehicle usage \$4,000.
- 3021-000 Overhead allocation \$38,720.
- 4002-000 Asphalt reclaimer and infrared pavement restoration system \$40,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 201-Gas Tax
Department 2011-Street Maintenance**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$73,035	\$109,586	\$30,703	\$55,721	\$112,319		\$112,319
1002-000 Part-Time Employees	401	0	27	\$35			0
1003-000 Overtime	3,357	14,491	3,695	\$4,804	14,607		14,607
1004-000 Comp Time Paid	11,073	0	9,086	\$11,811			0
1005-000 Benefit Buyouts	5,436	833	4,695	\$6,104	1,667		1,667
1006-000 Workers Comp Payments			5,719	\$7,434			0
1007-000 Longevity Incentive	3,750	3,750	3,750	\$4,875	3,750		3,750
1011-000 FICA	6,046	7,977	3,182	\$5,117	8,205		8,205
1012-000 Medicare	1,414	1,866	744	\$1,197	1,919		1,919
1013-000 Health Insurance	34,963	37,386	25,177	\$32,730	37,380		37,380
1014-000 Retirement	18,513	27,009	12,298	\$15,987	25,519		25,519
1015-000 Unemployment Insurance	924	1,071	652	\$847	903		903
1016-000 Workers Compensation	5,132	7,205	4,301	\$5,591	7,146		7,146
Total Salaries and Benefits	\$164,045	\$211,174	\$104,027	\$152,252	\$213,415	0	\$213,415
Service and Supplies							
2041-000 Equipment Mtnc & Supplies	\$12,333	\$17,000	\$6,379	\$8,703	\$10,500		\$10,500
2044-000 Vehicle Operations	10,494	11,000	5,511	7,506	8,000		8,000
2055-000 Office Expense		500	0	156	500		500
2061-012 Architectural & Engineering	1,225	0					0
2081-030 Other Contract Services	11,212	85,500	9,677	14,260	10,500		10,500
2101-033 Safety Supplies	21	100	0	0	100		100
2101-045 Other Departmental Expense	2,474	3,560	1,559	2,078	2,500		2,500
2105-000 Training and Travel	965	2,000	0	0	1,000		1,000
Total Services and Supplies	\$38,723	\$119,660	\$23,126	\$32,703	\$33,100	0	\$33,100
Debt Service							
3001-000 Principal	\$0	\$0	\$0		\$0		\$0
3002-000 Interest	0	0	0		0		0
Total Debt Service	\$0	\$0	\$0	\$0	\$0	0	\$0
Other Charges							
3020-000 Equipment Charges	\$3,728	\$4,000	\$1,291	\$1,721	\$4,000		4,000
3021-000 Overhead Allocation	56,081	38,720	19,360	38,720	38,720		38,720
Total Other Charges	\$59,809	\$42,720	\$20,651	\$40,441	\$42,720	0	\$42,720
Fixed Assets							
4002-000 Equipment	\$33,526	\$0			\$40,000		\$40,000
Total Fixed Assets	\$33,526	\$0	\$0	\$0	\$40,000	0	\$40,000
Total Street Maintenance	\$296,104	\$373,554	\$147,804	\$225,396	\$329,235	0	\$329,235

FUND 201 PUBLIC WORKS STORM DRAIN MAINTENANCE 2012

BASIC FUNCTIONS: The Storm Drain Maintenance Department is responsible for the clearing of debris from storm drain grates, catch basins and drainage channels, construction and replacement of storm drains and catch basins, coordination of storm drain rehabilitation projects, contract administration and project inspection.

2015-2016 PROGRAM GOALS:

- Cleaning and camera inspection of neglected systems.
- Work with CDF to remove brush and debris from various storm ditches.
- Develop strategies for long-term funding of system maintenance and rehabilitation.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Lead Person	0.09	0.09
Water Operator III	0.05	0.05
Public Works Maintenance Worker	<u>0.17</u>	<u>0.18</u>
Full-time Equivalent	0.31	0.32

BUDGET LINE ITEM COMMENTS/DETAILS:

2041-000	Vehicle and equipment maintenance parts and tires \$500.
2101-045	East Valley Storm drain repair \$10,000, toilet rental \$200, disposal \$500, Cal Fire crews \$2,500, tools and supplies \$100. Total \$13,300.
3020-000	Vehicle usage charges \$3,200.
3021-000	Overhead allocation \$2,022.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 201-Gas Tax
Department 2012-Storm Drain Mtce**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$7,997	\$11,775	\$9,870	\$12,831	\$11,826		\$11,826
1002-000 Part-Time Employees		0		\$0			0
1003-000 Overtime	170	0		\$0			0
1011-000 FICA	503	730	607	\$789	733		733
1012-000 Medicare	117	171	142	\$185	171		171
1013-000 Health Insurance	2,520	5,762	3,196	\$4,155	5,762		5,762
1014-000 Retirement	1,698	2,670	2,185	\$2,840	3,103		3,103
1015-000 Unemployment Insurance	21	130	82	\$106	108		108
1016-000 Workers Compensation	425	659	554	\$720	639		639
Total Salaries and Benefits	\$13,451	\$21,897	\$16,636	\$21,626	\$22,342	0	\$22,342
Services and Supplies							
2041-000 Equipment Maintenance & Supplies	\$217	\$100	\$146	\$195	\$500		\$500
2101-045 Other Departmental Expense	2,409	14,300	3,834	5,113	13,300		13,300
Total Services and Supplies	\$2,625	\$14,400	\$3,980	\$5,307	\$13,800	0	\$13,800
Other Charges							
3020-000 Equipment Charges	\$2,521	\$3,200	\$1,696	\$2,261	\$3,200		\$3,200
3021-000 Overhead Allocation	3,819	2,022	1,011	2,022	2,022		2,022
Total Other Charges	\$6,340	\$5,222	\$2,707	\$4,283	\$5,222	0	\$5,222
Total Storm Drain Maintenance	\$22,416	\$41,519	\$23,323	\$31,217	\$41,364	0	\$41,364
Total Appropriations	\$408,689	\$514,731	\$248,494	\$360,419	\$473,038	0	\$473,038
Recap of Street Maintenance Expenses							
Street Administration 201-2010	\$90,169	\$99,658	\$77,367	\$103,807	\$102,439	0	\$102,439
Street Maintenance 201-2011	296,104	373,554	147,804	225,396	329,235	0	329,235
Storm Drain Maintenance 201-2012	22,416	41,519	23,323	31,217	41,364	0	41,364
Total Fund 201 Appropriations	\$408,689	\$514,731	\$248,494	\$360,419	\$473,038	0	\$473,038

FUND 201 GAS TAX FUND REVENUES

REVENUE:

5248-000	Gas tax Section 2103 \$54,677.
5250-000	Gas tax Section 2105 \$36,954.
5251-000	Gas tax Section 2106 \$25,790.
5252-000	Gas tax Section 2107 \$37,515.
5253-000	Gas tax Section 2107.5 \$2,000.
5620-000	D1 Funds available for FY 12/13 \$95,145 and FY 13/14 \$82,643 14/15 \$50,000 Total \$227,788.
6225-000	Street sweeping reimbursement from Caltrans \$13,300.
6650-000	Other services \$8,000.
8202-000	Transfer from Sales Tax Transportation (202.2020) \$67,014.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

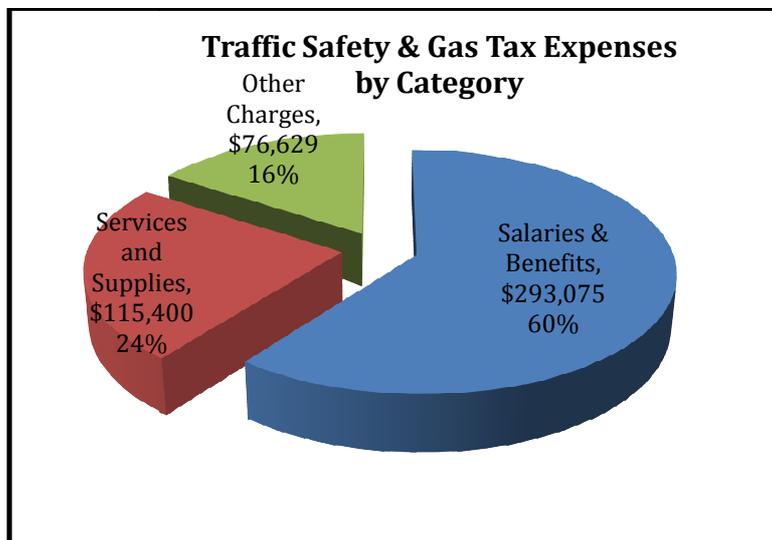
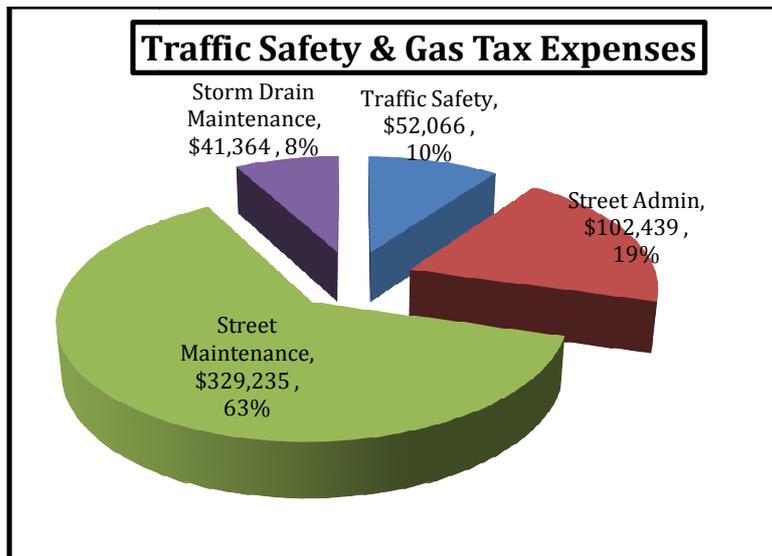
**Fund 201-Gas Tax
Department 0201**

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Sources							
Intergovernmental Revenues							
5248-000 Gas Tax - Section 2103	\$67,538	\$52,993	\$37,022	\$54,677	\$54,677		\$54,677
5250-000 Gas Tax - Section 2105	33,537	37,896	20,600	36,954	36,954		36,954
5251-000 Gas Tax - Section 2106	23,196	26,328	18,029	25,790	25,790		25,790
5252-000 Gas Tax - Section 2107	35,684	33,080	25,550	37,515	37,515		37,515
5253-000 Gas Tax - Section 2107.5	2,000	2,000	4,000	4,000	2,000		2,000
5620-000 D1 Funds		177,788	0	0	227,788		227,788
Total Intergovernmental Revenue	\$161,955	\$330,085	\$105,201	\$158,935	\$384,724	0	\$384,724
Charges for Services							
6225-000 Street Sweeping		\$13,300	\$13,300	\$13,300	\$13,300		\$13,300
6650-000 Other Services	10,673	5,700	4,794	7,987	8,000		8,000
Total Charges for Services	\$10,673	\$19,000	\$18,094	\$21,287	\$21,300	0	\$21,300
Miscellaneous Revenue							
7230-000 UST Cleanup Fund or Insurance	\$8,453	\$75,000	\$0	\$0	\$0		\$0
7250-000 Miscellaneous Revenue	20,000	0			0		0
Total Miscellaneous Revenue	\$28,453	\$75,000	\$0	\$0	\$0	0	\$0
Other Financing Sources							
8202-000 Operating Transfers In	\$187,287	\$90,646	\$125,198	\$180,197	\$67,014		\$67,014
Total Other Financing Sources	\$187,287	\$90,646	\$125,198	\$180,197	\$67,014	0	\$67,014
Total Revenue	\$388,368	\$514,731	\$248,493	\$360,419	\$473,038	0	\$473,038
Net Cost	(\$20,321)	\$0	(\$0)	(\$0)	\$0	0	\$0

TRAFFIC SAFETY AND GAS TAX FUND 200 & 201 EXPENDITURES

Traffic Safety/Gas Tax Expenses	
Traffic Safety Fund 200	\$52,066
Street Administration Fund 201	\$102,439
Street Maintenance Fund 201	\$329,235
Storm Drain Maintenance Fund 201	\$41,364
Total Traffic Safety & Gas Tax Expenditures	\$525,104

Traffic Safety/Gas Tax Expenses by Category	
Salaries & Benefits	\$293,075
Services and Supplies	\$115,400
Other Charges	\$76,629
Fixed Assets	\$0
Debt Service	\$0
Total Traffic Safety & Gas Tax Expenditures	\$485,104



FUND 202 TRANSPORTATION SALES TAX IMPROVEMENT PROGRAM 2020

BASIC FUNCTIONS: This department funds projects from the City Transportation Sales Tax revenues. Projects include local streets and roads – maintenance, rehabilitation, reconstruction and construction, including sidewalks, curbs and gutters, ADA accessibility, and drainage facilities. Funds will be applied to local street projects, less administrative expenses such as Board of Equalization contract costs, account maintenance fees, and fiscal audit costs.

2015-2016 PROGRAM GOALS:

- Continue support of road and storm drain maintenance programs
- Review and update Transportation Expenditure Plan

ALLOCATED POSITIONS:	14/15	15/16
City Engineer	0.20	0.20
Engineering Tech III Part-time	0.04	0.04
Engineering Technician III	0.50	0.50
Engineering Technician II	0.20	0.20
Administrative Assistant	<u>0.10</u>	<u>0.10</u>
Full-time Equivalent	1.04	1.04

BUDGET LINE ITEM COMMENTS/DETAILS:

2055-000	Computer and software maintenance for sign machine \$500.
2061-012	FEMA studies \$1,000.
2081-030	Potholing \$2,500, maintenance of street trees \$2,500.Total \$5,000
2101-035	Slurry, cold mix, concrete, tack oil, sand, straw, rock, paint, material and supplies used for storm drain repair. Total \$13,000.
2101-045	Paint and supplies \$3,500, sign material\$8,000, landscape fiber (for street-scaping) (split with 100-1050) \$4,000, Cal fire Crews \$2,000. Sub-Total \$17,500
	Shared Costs and Expenses transferred from Engineering Department \$10,290.
3020-000	Shared Equipment cost transferred from Engineering Department \$450.
3021-000	Overhead allocation \$29,218.
5001-000	Operating transfer out to: Fund 207 Humboldt & Vicinity Rehab Phase II \$561,200. Fund 201 Street Maintenance \$67,014.
6001-000	Shared engineering contingency cost transferred from Engineering Department \$1,200.

REVENUE:

1300-000	½-cent Sales and Use Tax for streets and roads \$900,000.
4201-000	Interest Income \$7,500.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 202-Sales Tax-Transportation Improvement
Department 2020-Administration**

		Actual	Budget	YTD	Projected	Dept	Budget	Budget
		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
					6/30/2015		5/26/2015	5/26/2015
Financing Uses								
Salaries and Employee Benefits								
1001-000	Regular Employees	\$37,957	\$58,738	\$42,185	\$56,084	\$60,592		\$60,592
1002-000	Part-time Employees	10,901	2,349	1,526	\$1,983	2,358		\$2,358
1003-000	Overtime	687	0	60	\$78			\$0
1004-000	Comp Time Paid		0	590	\$767			\$0
1011-000	FICA	3,050	3,787	2,731	\$3,628	3,903		\$3,903
1012-000	Medicare	713	886	639	\$849	913		\$913
1013-000	Health Insurance	9,789	14,422	9,603	\$12,483	16,954		\$16,954
1014-000	Retirement	8,097	12,780	9,546	\$12,409	15,151		\$15,151
1015-000	Unemployment Insurance	497	520	375	\$488	437		\$437
1016-000	Workers Compensation	2,687	3,421	2,583	\$3,358	3,399		\$3,399
Total Salaries and Benefits		\$74,377	\$96,903	\$69,838	\$92,128	\$103,707	0	\$103,707
Services and Supplies								
2055-000	Office Expense	\$1,140	\$5,100	\$995	\$1,327	\$500		\$500
2061-012	Architectural and Engineering	3,121	51,000	865	\$1,153	1,000		1,000
2081-030	Other Contract Services	20,386	7,500	3,349	\$4,465	5,000		5,000
2101-035	Rock/Gravel/Asphalt	10,372	13,000	6,211	\$12,475	13,000		13,000
2101-038	Infrastructure & Roadways	21,756	26,000	0	\$26,000	0		0
2101-045	Other Departmental Expense	5,845	17,500	2,041	\$2,722	17,500		17,500
2198-042	Shared Engineering Services & Supp	19,272	11,778	7,215	10,779	10,290		10,290
Total Services and Supplies		\$81,891	\$131,878	\$20,676	\$58,921	\$47,290	0	\$47,290
Other Charges								
3020-000	Shared Engineering Equip Costs	\$1,231	\$0	\$97	\$97	\$0		\$0
3021-000	Overhead Allocation	23,451	29,218	14,609	29,218	29,218		29,218
Total Other Charges		\$24,682	\$29,218	\$14,706	\$29,315	\$29,218	0	\$29,218
Fixed Assets								
4003-000	Infrastructure	\$96,101	\$20,000	0	\$0	\$0		\$0
Total Fixed Assets		\$96,101	\$20,000	\$0	\$0	\$0	0	\$0
Other Financing Uses								
5001-000	Operating Transfers Out	\$803,141	\$256,346		\$798,852	\$628,214		\$628,214
6001-000	Shared Engineering Contingencies	0	0					0
Total Other Financing Uses		\$803,141	\$256,346	\$0	\$798,852	\$628,214	0	\$628,214
Total Appropriations		\$1,080,193	\$534,345	\$105,221	\$979,217	\$808,429	0	\$808,429
Financing Sources								
1300-000	Sales and Use Tax	\$927,141	\$901,418	\$541,847	\$900,000	\$900,000		\$900,000
4201-000	Interest Income	13,463	7,500	308	7,500	7,500		7,500
7250-000	Miscellaneous Revenue	220	0					0
Total Revenue		\$940,824	\$908,918	\$542,155	\$907,500	\$907,500	0	\$907,500
Net Cost		(\$139,369)	\$374,573	\$436,934	(\$71,717)	\$99,071	0	\$99,071

FUND 207 HUMBOLDT & VICINITY REHABILITATION PROJECT 2070

BASIC FUNCTIONS: This department is established for the purpose of administering and tracking the rehabilitation of the storm drains, ADA compliant sidewalks, and paving of sections of Humboldt Street, East Wood Street, Pearl Street, and Commercial Street. The project will be funded primarily with a transfer in from Fund 202, the half-cent sales tax fund, and a contribution of SSLP funding from CalTrans.

2015-2016 PROGRAM GOALS:

- Rehabilitation of sections of Humboldt, Wood Street, Pearl Street, and Commercial.

BUDGET LINE ITEM COMMENTS/DETAILS:

2055-000 Office Supplies \$200
2061-012 Phase II 1600 permitting \$1,000

Roadway rehabilitation and construction costs:
4003-002 Humboldt Street Rehabilitation, Phase II
July – October 2015 \$560,000.

REVENUE:

8202-000 Transfer in from Fund 202 \$561,200.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 207-Humboldt Street & Vicinity Rehab Project
Department 2070

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
<u>Services and Supplies</u>							
2055-000 Office Expense		\$200	\$0	\$0	\$200		\$200
2061-012 Architectural & Engineering	\$41,950	\$1,000	\$0	\$0	\$1,000		\$1,000
Total Services & Supplies	\$41,950	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
<u>Infrastructure</u>							
4003-001 Phase I	\$486,122	\$0					\$0
4003-002 Phase II		164,500	\$140	\$164,500	\$560,000		\$560,000
4003-003 Phase III		0					\$0
4003-004 Phase IV		0					\$0
Total Infrastructure	\$486,122	\$164,500	\$140	\$164,500	\$560,000	\$0	\$560,000
Total Appropriations	\$528,072	\$165,700	\$140	\$164,500	\$561,200	\$0	\$561,200
<u>Financing Sources</u>							
5420-000 State Other - SSLP	\$116,000	\$0					\$0
8202-000 Operating Transfer In	414,354	165,700	0	166,782	561,200		\$561,200
Total Revenue	\$530,354	\$165,700	\$0	\$166,782	\$561,200	\$0	\$561,200
Net Revenue (Cost)	\$2,282	\$0	(\$140)	\$2,282	\$0	\$0	\$0

FUND 212 LANDFILL REMEDIATION

BASIC FUNCTIONS: This department is utilized to account for annual deposits transfer in from the Landfill Enterprise Fund as required by the Regional Water Quality Control Board to be available for remediation of ground and surface water contamination should it occur. At year ended June 30, 1997, this fund was fully funded at \$480,000 as required by the Water Board. Interest earnings are used to partially fund post-closure maintenance obligations Fund 213. Additionally, each year, in order to remain fully funded, the initial deposit of \$480,000 must be adjusted to include an increase of funds determined by an established inflation factor mandated by RWQCB. Interest earnings will be used to cover the increase, the operating transfer into Fund 213 will therefore be reduced accordingly. At year-end any interest earnings remaining will increase the deposit on hand as well as fund balance.

BUDGET LINE ITEM COMMENTS/DETAILS:

3021-000 Overhead allocation \$39.

REVENUE:

4201-000 Interest Income \$5,750

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 212-Landfill Remediation
Department 2120 Inter-fund Transfers

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Other Financing Uses</u>							
3021-000 Overhead Allocation		\$39	\$20	\$20	\$39		\$39
5001-000 Operating Transfers Out	0	0					\$0
Total Other Financing Uses	\$0	\$39	\$20	\$20	\$39	\$0	\$39
Total Appropriations	\$0	\$39	\$20	\$20	\$39	\$0	\$39
<u>Financing Sources</u>							
<u>Revenues From Use of Money/Property</u>							
4201-000 Interest Income	\$8,236	\$5,750	\$0	\$5,750	\$5,750		\$5,750
Total Rev From Use of Money/Prop	\$8,236	\$5,750	\$0	\$5,750	\$5,750	\$0	\$5,750
Total Revenue	\$8,236	\$5,750	\$0	\$5,750	\$5,750	\$0	\$5,750
Net Revenue (Cost)	\$8,236	\$5,711	(\$20)	\$5,730	\$5,711	\$0	\$5,711

FUND 213 LANDFILL POST-CLOSURE MAINTENANCE ADMINISTRATION 2130

BASIC FUNCTIONS: This department is utilized to provide administration and supervision of landfill post-closure operations and personnel, to oversee the maintenance of final cover, and to account for funding of post-closure maintenance and care of the Willits Landfill for a 30-year period. The fund is required by the State of California and must demonstrate that adequate funds are readily available to cover the estimated annual maintenance costs. This financial mechanism is designed to provide the necessary funding through a combination of annual interest earnings from the Remediation Fund 212, and monies derived from the sale of fixed assets equipment, land, etc. after the closure of the landfill.

2015-2016 PROGRAM GOALS:

- To oversee the successful implementation of the post-closure maintenance program and monitor the final cover system.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Administrative Assistant	<u>0.05</u>	<u>0.05</u>
Full-time Equivalent	0.05	0.05

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002	CA Water Resources Control Board, NPDES, Permit & Storm Water. Total \$30,000.
2001-003	Inspection and LFG monitoring \$5,500.
3010-000	Taxes and assessments \$743.
3021-000	Overhead allocation \$195.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 213-Landfill Post closure Maintenance
Department 2130-Administration

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
<u>Salaries and Employee Benefits</u>							
1001-000 Regular Employees		\$1,730	\$1,978	\$2,571	\$1,875		\$1,875
1002-000 Part-Time Employees		0		\$0			\$0
1011-000 FICA		107	121	\$157	116		\$116
1012-000 Medicare		25	28	\$37	27		\$27
1013-000 Health Insurance		0	\$1,095	\$1,424	\$1,265		\$1,265
1014-000 Retirement		108	\$167	\$217	\$117		\$117
1015-000 Unemployment Insurance		20	\$15	\$19	\$17		\$17
1016-000 Workers Compensation		97	112	\$146	102		\$102
	\$0	\$2,087	\$3,516	\$4,570	\$3,519	\$0	\$3,519
<u>Service and Supplies</u>							
2001-002 Fees and Permits-State		\$30,000	\$24,502	\$26,134	\$30,000		\$30,000
2001-003 Fees and Permits-County		6,550	\$5,474	\$5,474	\$5,500		\$5,500
Total Service and Supplies	\$0	\$36,550	\$29,976	\$31,608	\$35,500	\$0	\$35,500
<u>Other Charges</u>							
3010-000 Taxes and Assessments		\$699	\$728	\$728	\$743		\$743
3021-000 Overhead Allocation		195	\$98	\$195	\$195		\$195
Total Other Charges	\$0	\$894	\$825	\$923	\$938	\$0	\$938
Total Administration	\$0	\$39,531	\$34,317	\$37,101	\$39,957	\$0	\$39,957

FUND 213 LANDFILL POST-CLOSURE MAINTENANCE OPERATIONS 2133

BASIC FUNCTIONS: This department is utilized to provide post-closure maintenance and care of the Willits Landfill for a 30-year period.

2015-2016 PROGRAM GOALS:

- Successful implementation of post-closure maintenance program.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Administrative Assistant	0.05	0.05
Public Works Lead Maintenance Worker	0.01	0.01
Public Works Maintenance Worker	<u>0.08</u>	<u>0.08</u>
Full-time Equivalent	0.14	0.14

BUDGET LINE ITEM COMMENTS/DETAILS:

2041-000	Repairs and maintenance of water truck \$200.
2044-0000	Fuel, oil, and grease \$200.
2061-015	Semi-annual lab testing of ground water, leachate, and surface water \$12,000.
2081-030	Professional services contract for groundwater monitoring & reporting \$14,500, Professional services contract for storm water monitoring and reporting \$2,500. Total \$17,000.
2101-045	Miscellaneous site maintenance and security \$5,600, Cal fire Crew \$400, disposal \$1,300. Total \$7,300.
3020-000	Vehicle usage \$750.
3021-000	Overhead allocation \$1,977.

REVENUE:

6650-000	Other services- Equipment rental \$750.
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**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 213-Landfill Post closure Maintenance
Department 2133-Operations**

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
<u>Salaries and Employee Benefits</u>							
1001-000 Regular Employees		\$4,921	\$2,705	\$3,516	\$5,080		\$5,080
1002-000 Part-Time Employees		0		\$0			\$0
1003-000 Overtime		0		\$0			\$0
1011-000 FICA		305	166	\$215	315		\$315
1012-000 Medicare		71	39	\$50	74		\$74
1013-000 Health Insurance		1,498	\$1,281	\$1,665	\$2,763		\$2,763
1014-000 Retirement		832	\$482	\$626	\$959		\$959
1015-000 Unemployment Insurance		56	\$19	\$25	\$47		\$47
1016-000 Workers Compensation		275	153	\$199	276		\$276
Total Salaries and Benefits	\$0	\$7,958	\$4,844	\$6,297	\$9,514	\$0	\$9,514
<u>Services and Supplies</u>							
2041-000 Equipment Maintenance & Supplies		\$1,000	\$62	\$122	\$200		\$200
2044-000 Vehicle Operations		600	\$126	\$186	200		\$200
2061-015 Laboratory Testing		12,000	\$10,547	\$12,000	12,000		\$12,000
2081-030 Other Contract Services		17,473	\$8,746	\$16,898	17,000		\$17,000
2095-000 Rents and Leases-Equipment		0			0		\$0
2101-033 Safety Supplies		0			0		\$0
2101-035 Rock/Gravel/Asphalt		0			0		\$0
2101-045 Other Departmental Expense		7,300	\$273		7,300		\$7,300
Total Service and Supplies	\$0	\$38,373	\$19,753	\$29,206	\$36,700	\$0	\$36,700
<u>Other Charges</u>							
3020-000 Equipment Charges		\$1,000	\$345	\$750	\$750		\$750
3021-000 Overhead Allocation		1,977	\$989	\$1,977	\$1,977		\$1,977
Total Other Charges	\$0	\$2,977	\$1,333	\$2,727	\$2,727	\$0	\$2,727
Total Operations	\$0	\$49,308	\$25,931	\$38,230	\$48,941	\$0	\$48,941
Total Appropriations	\$0	\$88,839	\$60,247	\$75,332	\$88,898	\$0	\$88,898
<u>Financing Sources - 0213</u>							
6650-000 Other Services		\$450	\$555	\$722	\$750		\$750
Total Charges for Services	\$0	\$450	\$555	\$722	\$750	\$0	\$750
Total Revenue	\$0	\$450	\$555	\$722	\$750	\$0	\$750
Net Revenue (Cost)		(\$88,389)	(\$59,692)	(\$74,610)	(\$88,148)	\$0	(\$88,148)

FUND 265 SUCCESSOR AGENCY FOR WILLITS REDEVELOPMENT AGENCY

Assembly Bill AB1X26 was passed in late June of 2011 and subsequently upheld by the CA Supreme Court, amending the California Health and Safety Code and resulting in the termination of all redevelopment agencies within the State of California effective February 1, 2012. Additionally, these changes to the Health and Safety Code required the designation of Successor Agencies to wind down the affairs of the former redevelopment agencies, and the formation of Oversight Boards to oversee the administration of the business of the Successor Agencies. In accordance with Health and Safety Code Section 34173, the City of Willits "City" elected to serve as the Successor Agency to the Community Development Agency of the City of Willits "Agency" to wind down the affairs of the Agency. As such, all authority, rights, powers, duties, and obligations previously vested with the Agency became vested with the City except for those provisions of the Community Redevelopment Law that were repealed, restricted, or revised. The remaining Agency funds at February 1, 2012 were transferred to the City. And, finally, as required by the new law, all appointments to the City of Willits Successor Agency Oversight Board have been made.

Each year the County Auditor is required to determine the amount of property taxes that would have been allocated to the Redevelopment Agency if the Agency had not been dissolved, and deposit this amount into a Redevelopment Property Tax Trust Fund RPTTF. The Successor Agency is required to identify its obligations in a Recognized Obligations Payment Schedule ROPS two times per year. The ROPS is submitted to the Oversight Board for approval, then to the Department of Finance, State Controller's Office, County Administrator and County Auditor/Controller. Each ROPS covers a 6-month fiscal period, according to the following schedule:

<u>Oversight Board Review</u>	<u>ROPS Period</u>	<u>ROPS Submittal Date</u>
February	July 1 through December 31	March 1
September	January 1 through June 30	October 1

Only those payments listed in the ROPS are allowed to be made by the Successor Agency. Once the ROPS is approved by the Department of Finance, the County Auditor allocates RPTTF funds to meet the obligations listed on the ROPS.

ALLOCATED POSITIONS:	14/15	15/16
City Manager		0.01
City Clerk	0.00	0.03
Finance Director/City Treasurer	<u>0.10</u>	<u>0.10</u>
Full-time Equivalent	0.10	0.14

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000	Telephone and internet \$4,300.
2055-000	Office supplies, postage and copies \$500.
2061-011	Audit expense \$5,000.
2061-020	Bond Trustee fee \$1,850, Legal fees \$3,150. Total \$5,000.
2081-030	Finance Consultant \$7,000
2199-000	Other administrative costs \$80,000.
3001-000	Principal on 2003 Bonds \$265,000, Principal payment to County Community Development Commission 2010 loan from LMIH Fund \$171,506. Total \$436,506.
3002-000	Interest on 2003 Bonds \$151,179, Interest on 2010 loan from LMIH Fund \$445. Total \$151,624.
3021-000	Overhead allocation \$31,379.

REVENUE:

1201-000	Property Tax \$621,755.
4201-000	Interest Income \$55

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 265-Successor Agency for Willits RDA
Department 2650-Administration**

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$3,634	\$6,900	\$5,227	\$6,795	\$7,280		\$7,280
1002-000 Part-time Employees	478	0		\$0			0
1011-000 FICA	253	428	320	\$416	451		451
1012-000 Medicare	59	100	75	\$97	106		106
1013-000 Health Insurance	927	1,776	1,109	\$1,442	1,776		1,776
1014-000 Retirement	578	431	327	\$425	455		455
1015-000 Unemployment Insurance	41	9	25	\$33	34		34
1016-000 Workers Compensation	223	386	312	\$405	393		393
Total Salaries and Benefits	\$6,193	\$10,030	\$7,394	\$9,612	\$10,495	0	\$10,495
Services and Supplies							
2015-000 Communications	\$4,375	\$4,350	\$3,064	\$4,086	\$4,300		\$4,300
2055-000 Office Expense	610	850	351	\$468	500		500
2061-011 Audit and Fiscal	3,465	5,000	0	\$5,000	5,000		5,000
2061-020 Bond Trustee Fee / Legal Fees	1,838	7,850	2,035	\$2,713	5,000		5,000
2081-030 Other Contract Services	2,642	5,000	7,919	\$10,559	7,000		7,000
2084-000 Tax Administration Fee		0		\$0			0
2199-000 Other Administrative Expense	3,136	140,270	139	\$185	80,000		80,000
	\$16,066	\$163,320	\$13,508	\$23,011	\$101,800	0	\$101,800
Other Charges							
3001-000 Principal		\$372,055	\$450,000	\$450,000	\$436,506		\$436,506
3002-000 Interest	167,298	165,843	238,562	238,562	151,624		151,624
3021-000 Overhead Allocation	27,789	31,379	15,690	31,379	31,379		31,379
Total Other Charges	\$195,087	\$569,277	\$704,251	\$719,941	\$619,509	0	\$619,509
Other Financing Uses							
5001-000 Operating Transfers Out	\$0	\$0		\$0	\$0		\$0
Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0	\$0
Total Appropriations	\$217,345	\$742,627	\$725,153	\$752,564	\$731,804	0	\$731,804
Financing Sources - 0265							
Taxes							
1201-000 Property Tax-Current Secured	\$635,842	\$615,094	\$236,839	\$615,599	\$621,755		\$621,755
1203-000 Supplemental Roll Taxes	0	0					0
Total Taxes	\$635,842	\$615,094	\$236,839	\$615,599	\$621,755	0	\$621,755
Revenue From Use of Money/Property							
4201-000 Interest Income	\$937	\$0	\$145	\$145	\$55		\$55
Total Rev From Use of Money/Property	\$937	\$0	\$145	\$145	\$55	0	\$55
Total Revenue	\$636,779	\$615,094	\$236,984	\$615,744	\$621,810	0	\$621,810
Net Cost	\$419,434	(\$127,533)	(\$488,169)	(\$136,820)	(\$109,994)	0	(\$109,994)

FUND 409 WATER TREATMENT PLANT IMPROVEMENTS PROJECT

****COMPLETED PROJECT****

BASIC FUNCTIONS: In 2011 the City received a commitment for funding from CA Department of Public Health consisting of a loan in the amount of \$2,779,623 and a grant in the amount of \$3,000,000 to design and build a pretreatment upflow clarifier and a third filtration unit at the Water Treatment Plant.

Water Works Engineers is the design engineer and has been approved to provide project management services during the construction of the project. The engineer's estimate for the project is \$5,779,623. The project is scheduled to be completed in 2014.

ALLOCATED POSITIONS:	14/15	15/16
Senior Accountant	0.07	0.00
City Engineer	<u>0.40</u>	<u>0.00</u>
Full-time Equivalent	0.47	0.00

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 409 - Water Treatment Plant Improvements Project
Department 4090**

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
1001-000 Regular Employees	\$29,738	\$35,441	\$13,582	\$17,657	\$0		\$0
1002-000 Part-Time Employees		0		\$0	\$0		\$0
1011-000 FICA	1,829	2,208	835	\$1,086	0		\$0
1012-000 Medicare	428	516	195	\$254	0		\$0
1013-000 Health Insurance	7,736	11,403	\$3,751	\$4,876	\$0		\$0
1014-000 Retirement	6,313	8,078	\$3,065	\$3,985	\$0		\$0
1015-000 Unemployment Insurance	182	188	\$45	\$58	\$0		\$0
1016-000 Workers Compensation	1,499	1,994	835	\$1,085	0		\$0
	1,397						
Total Salaries and Benefits	\$49,122	\$59,828	\$22,308	\$29,001	\$0	\$0	\$0
<u>Services and Supplies</u>							
2055-000 Office Expense		\$2,000	\$1,998	\$1,998			\$0
2061-012 Architectural and Engineering	247,394	73,345	\$24,676				\$0
2081-030 Other Contract Services	61,969	88,510					\$0
2199-000 Other Special Dept Expense		0					\$0
Total Services and Supplies	\$309,363	\$163,855	\$26,674	\$1,998	\$0	\$0	\$0
<u>Other Charges</u>							
3021-000 Overhead Allocation	\$5,135	\$81,202	\$40,601	\$81,202			\$0
Total Other Charges	\$5,135	\$81,202	\$40,601	\$81,202	\$0	\$0	\$0
<u>Fixed Assets</u>							
4003-000 Structures and Improvements	\$4,181,955	\$695,788	\$567,418	\$567,418			\$0
Total Fixed Assets	\$4,181,955	\$695,788	\$567,418	\$567,418	\$0	\$0	\$0
<u>Contingencies</u>							
6001-000 Appropriation for Contingencies		\$75,000					\$0
Total Contingencies	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$4,545,575	\$1,075,673	\$657,001	\$679,618	\$0	\$0	\$0
<u>Financing Sources - 409</u>							
<u>Intergovernmental Revenues</u>							
5420-000 State DHS Loan Proceeds	\$2,378,314	\$391,312	\$391,302	\$820,295			\$0
5420-001 State DHS Grant	2,299,779	684,301	\$63,712	\$63,712			\$0
Total Intergovernmental Revenues	\$4,678,092	\$1,075,613	\$455,014	\$884,007	\$0	\$0	\$0
Total Revenue	\$4,678,092	\$1,075,613	\$455,014	\$884,007	\$0	\$0	\$0
Net Revenue (Cost)	\$132,517	(\$60)	(\$201,987)	\$204,389	\$0	\$0	\$0

FUND 431 LATERAL REPAIR LOANS 4310

BASIC FUNCTIONS: In 2014 the City made a commitment to establish a revolving loan program to provide partial loans for the replacement or repair of private sewer laterals, including installation of property line clean outs. The City further agreed to invest \$35,000 into the revolving loan fund and offer low interest loans to property owners not to exceed \$2,500. The city shall set the interest rate, financing term, financing amount and terms of repayment for the loan program. Policies for implementation of this loan program will be developed during the first half of the fiscal year.

BUDGET LINE ITEM COMMENTS/DETAILS:

5007-000 Sewer lateral repair loans \$10,000.

REVENUE:

8202-000 Transfer In from Sewer Enterprise Fund 501 \$10,000.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 431 - Lateral Repair Loans Made
Department 4310

	<u>Actual</u> 06/30/2014	<u>Budget</u> 2014-2015	<u>YTD</u> 3/31/2015	<u>Projected</u> Actual 6/30/2015	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> 5/26/2015	<u>Budget</u> <u>Workshop</u> 5/26/2015
Financing Uses							
Services & Supplies							
2001-002 Fees and Permits-State							\$0
2055-000 Office Expense							\$0
2061-012 Architectural & Engineering							\$0
2081-030 Other Contract Services							\$0
Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges							
3021-000 Overhead Allocation							\$0
Total Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fixed Assets							
4003-000 Infrastructure							\$0
Total Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses							
5007-000 Lateral Loans Made		\$35,000		\$0	\$10,000		\$10,000
Total Contingencies	\$0	\$35,000	\$0	\$0	\$10,000	\$0	\$10,000
Total Appropriations	\$0	\$35,000	\$0	\$0	\$10,000	\$0	\$10,000
Financing Sources							
Intergovernmental Revenues							
5620-001 Federal Loan							\$0
5206-000 Federal Grant							\$0
Total Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources							
8202-000 Operating Transfers In		\$35,000			\$10,000		\$10,000
Total Other Financing Sources	\$0	\$35,000	\$0	\$0	\$10,000	\$0	\$10,000
Total Revenue	\$0	\$35,000	\$0	\$0	\$10,000	\$0	\$10,000
Net Revenue (Cost)		\$0	\$0	\$0	\$0	\$0	\$0

FUND 500 AIRPORT ENTERPRISE

BASIC FUNCTIONS: This fund accounts for expenditures and revenues for the Willits Municipal Airport. Contracted Airport Manager represents the interests of the airport to the City Federal Aviation Administration, and Cal Trans Aeronautical Division, including producing required reports and managing grant obligations; manages the airport fuel facility, inventory, and sales for the City, including maintenance and testing as required by the fuel supplier; inspects and maintains airport facilities, including buildings, hangars, runways, taxiways, and lighting systems for the City; reports airport facility conditions and repair requirements to the City and performs basic repairs; works with volunteers, CalFire crews, and the City to maintain airport grounds; promotes airport facilities and related Willits attractions to the community and visiting pilots; consults with and receives direction as necessary from the City Manager; represents the airport to the City Council as needed; and performs additional duties as requested by the City Manager.

2015-2016 PROGRAM GOALS:

- Manage development and implementation of Airport Capital Improvement Plan (ACIP) with City and consulting engineers.
- Improve airport safety and compliance with the California Department of Transportation Aeronautics Division.
- Manage applications for Federal Aviation Administration grant fund (90% of project costs) and CalTrans grants (5% of project costs, as available).
- File application for annual CalTrans airport grant of \$10,000 toward airport maintenance.
- Increase community awareness of the airport.
- Increase airport fuel sales and boost Willits tourism through promotion of the airport to northern California pilots including fly-in food events with local vendors.
- Improve airport hangar rental agreement compliance and revenues.
- Utilize CalFire work crews for airport grounds maintenance at reduced costs.
- Continue maintaining fuel island facilities, testing aviation fuel, managing fuel transactions through the 24/7 card-reader, and responding to problem calls.

ALLOCATED POSITIONS:	14/15	15/16
Building Inspector/Code Enforcement Officer	0.00	0.00
Public Works Maintenance Worker	<u>0.00</u>	<u>0.00</u>
Full-time Equivalent	0.00	0.00

FUND 500 AIRPORT ENTERPRISE [CONTINUED]

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-003 Gasoline storage, Air Quality permit, Hazmat permit \$1,100.
2031-000 General liability insurance \$3,525.
2041-000 General equipment and supplies \$2,000.
2045-000 Grounds maintenance, building and hangar repairs \$2,000.
2050-000 Association of California Airports dues \$150.
2081-030 Airport manager, \$22,800, Airport Layout Plan \$121,325 Total \$144,125
2101-045 Airport day \$750.
2110-000 Utilities \$4,100.
2111-000 Water & Sewer BTCSD \$1,750.
3020-000 Vehicle use for runway sweeper, tractor, etc. \$250.
3021-000 Overhead Allocation \$34,965.

REVENUE:

4211-000 Hangar rental, storage fees, land leases, fixed base operator, space rental.
Total \$62,200.
4211-001 Monthly vehicle parking fee \$2,235.
4211-002 Fuel sales \$7,000.
5204-000 State Aid for Aviation \$10,000.
5206-007 Federal Aid Aviation Grant (Airport Layout Plan) \$121,325
7250-000 Tie-down fees, flowage fee and other misc. Total \$3,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016**

**Fund 500-Airport Enterprise
Department 5001-Maintenance**

	<u>Actual</u> <u>6/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$904	\$0	\$163	\$212	\$0		\$0
1003-000 Overtime	1,257	0	142	\$184	0		0
1011-000 FICA	131	0	19	\$24	0		0
1012-000 Medicare	31	0	4	\$6	0		0
1013-000 Health Insurance	625	0	52	\$67	0		0
1014-000 Retirement	192	0	37	\$48	0		0
1015-000 Unemployment Insurance	4	0	0	\$0	0		0
1016-000 Workers Compensation	114	0	17	\$22	0		0
Total Salaries and Benefits	\$3,259	\$0	\$434	\$564	\$0	0	\$0
Services and Supplies							
2001-003 Fees and Permits-County	\$1,081	\$1,100	\$1,096	\$1,096	\$1,100		\$1,100
2031-000 Insurance and Bonds	3,457	3,525	1,000	3,525	3,525		3,525
2041-000 Equipment Maintenance & Supplies	1,575	2,000	1,348	1,797	2,000		2,000
2044-000 Vehicle Operations	131	0		0	0		0
2045-000 Maint Buildings and Grounds	1,542	2,000	498	1,998	2,000		2,000
2050-000 Dues and Subscriptions		150		150	150		150
2081-030 Other Contract Services	23,352	22,800	43,339	22,989	144,125		144,125
2091-000 Advertising and Printing		0		0	0		0
2101-045 Other Departmental Expense		750	273	330	750		750
2105-000 Training and Travel		0		0	0		0
2110-000 Utilities	4,499	4,100	3,315	4,420	4,100		4,100
2111-000 Water	1,547	1,750	964	1,296	1,750		1,750
Total Services and Supplies	\$37,185	\$38,175	\$51,833	\$37,601	\$159,500	0	\$159,500
Other Charges							
3020-000 Equipment Charges	\$202	\$250	\$20	\$20	\$250		\$250
3021-000 Overhead Allocation	25,521	34,965	17,483	34,965	34,965		34,965
Total Other Charges	\$25,723	\$35,215	\$17,502	\$34,985	\$35,215	0	\$35,215
Total Appropriations	\$66,166	\$73,390	\$69,768	\$73,149	\$194,715	0	\$194,715
Financing Sources							
Revenue From Use of Money/Property							
4201-000 Interest Income	\$20	\$0	\$0	\$0	\$0		\$0
4211-000 Rental of Bldgs & Grounds	53,819	53,480	37,255	55,165	62,200		62,200
4211-001 Monthly Vehicle Parking Fee		75		0	2,235		2,235
4211-002 Fuel Sales	5,411	7,000	3,341	4,540	7,000		7,000
Total Rev From Use of Money/Prop	\$59,251	\$60,555	\$40,595	\$59,705	\$71,435	0	\$71,435
Miscellaneous Revenue							
5204-000 State Aid for Aviation	\$10,000	\$10,000	\$20,000	\$20,000	\$10,000		\$10,000
5206-007 Federal Aid for Aviation - ALP				\$0	\$121,325		\$121,325
7250-000 Miscellaneous Revenue	450	1,440		0	3,000		3,000
Total Miscellaneous Revenue	\$10,450	\$11,440	\$20,000	\$20,000	\$134,325	0	\$134,325
Total Revenue	\$69,701	\$71,995	\$60,595	\$79,705	\$205,760	0	\$205,760
Net City Cost	\$3,535	(\$1,395)	(\$9,173)	\$6,556	\$11,045	0	\$11,045

FUND 501 SEWER ADMINISTRATION 5010

BASIC FUNCTIONS: This department provides administrative support to the Sewer Department. Administrative tasks include: assisting with program administration, preparing correspondence on behalf of the Sewer Department, contract administration for sewer related professional services contracts, preparing and transmitting regulatory agency reports, purchasing, record keeping, and file maintenance. Staff participates in the Technical Advisory Committee, Sewer Task Force Committee, and Council meetings. This department is also responsible for long range planning, including researching and preparing project proposal documents, such as requests for proposals RFP, technical reports, proposal packets and preparing Council reports for sewer related projects. It also includes the preparation of the annual Sewer and Capital Improvement Budgets.

2015-2016 PROGRAM GOALS:

- Renew NPDES permit in 2015.
- Collaborate with Sewer Engineering to develop RFPs for establishing local limits and purchasing a permanent Septage Receiving Station.
- Continue efforts to reduce operating costs.
-
- Prepare Maintenance Building proposal.

ALLOCATED POSITIONS:	14/15	15/16
City Manager	0.20	0.20
City Engineer	0.20	0.50
Finance Director/City Treasurer	0.30	0.30
Senior Accountant	0.20	0.20
Office Assistant III UB Clerk	0.30	0.30
Administrative Assistant	0.15	0.15
Engineering Technician II	<u>0.30</u>	<u>0.30</u>
Full-time Equivalent	1.65	1.95

BUDGET LINE ITEM COMMENTS/DETAILS:

2041-000	Office equipment \$500.
2050-000	Subscriptions for waste water publications, membership dues [Water Environment Federation and California Water Environment Association]. Total \$500.
2055-000	Office supplies and County printouts. Total \$1,200.
2081-030	Outside Consultant \$500.
2091-000	Advertising, printing and mailings \$250.
2096-000	33.3% share of Public Works building lease \$5,060.
2105-000	Travel and training costs \$500.
2199-000	Credit card processing fees and other supplies \$500.
3010-000	Property taxes, \$14,000.
3021-000	Overhead allocation \$50,705.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 501-Sewer Enterprise
Department 5010-Administration**

<u>Financing Uses</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Dept</u>	<u>Budget</u>	<u>Budget</u>
<u>Salaries and Employee Benefits</u>	<u>6/30/2014</u>	<u>2014-2015</u>	<u>3/31/2015</u>	<u>Actual</u>	<u>Request</u>	<u>WS Adjs</u>	<u>Workshop</u>
				<u>6/30/2015</u>		<u>5/26/2015</u>	<u>5/26/2015</u>
1001-000 Regular Employees	\$69,309	\$110,192	\$36,176	\$70,205	\$139,366		\$139,366
1002-000 Part-Time Employees	3,909	0	7	\$9			\$0
1003-000 Overtime	74	0		\$0			\$0
1004-000 Comp Time Paid	459	0	172	\$223			\$0
1005-000 Benefits Buy-Outs		0	3,578	\$4,651			\$0
1006-000 Workers Comp Payments	54		215	\$279			
1011-000 FICA	4,534	6,864	2,441	\$4,610	8,641		\$8,641
1012-000 Medicare	1,060	1,605	571	\$1,078	2,021		\$2,021
1013-000 Health Insurance	20,778	31,919	17,712	\$23,025	43,344		\$43,344
1014-000 Retirement	12,777	20,891	9,982	\$12,977	31,081		\$31,081
1015-000 Unemployment Insurance	565	568	453	\$589	655		\$655
1016-000 Workers Compensation	3,531	6,199	3,583	\$4,658	7,525		\$7,525
Total Salaries and Benefits	\$117,050	\$178,238	\$74,889	\$122,306	\$232,633	0	\$232,633
Services and Supplies							
2001-002 Fees and Permits-State		\$200		\$0	\$0		\$0
2001-003 Fees and Permits-County		250		0	0		\$0
2032-000 Insurance Deductible	1,662	0	7,585	7,585	0		\$0
2041-000 Equipment Maintenance & Supplies	673	1,500	208	400	500		\$500
2050-000 Dues and Subscriptions		500		500	500		\$500
2055-000 Office Expense	516	1,200	375	1,200	1,200		\$1,200
2081-030 Other Contract Services	31,404	6,000	229	500	500		\$500
2091-000 Advertising and Printing		250	17	25	250		\$250
2096-000 Rents and Leases-Buildings	9,429	5,060			5,060		\$5,060
2105-000 Travel and Training	9	500	187	250	500		\$500
2199-000 Other Services and Supplies	570	500	67	90	500		\$500
3010-000 Taxes and Assessments	12,762	14,000	13,371	14,000	14,000		\$14,000
Total Services and Supplies	\$57,025	\$29,960	\$22,040	\$24,550	\$23,010	0	\$23,010
Other Charges							
3021-000 Overhead Allocation	\$60,441	\$50,705	\$25,353	\$50,705	\$50,705		\$50,705
Total Other Charges	\$60,441	\$50,705	\$25,353	\$50,705	\$50,705	0	\$50,705
Total Administration	\$234,516	\$258,903	\$122,282	\$197,561	\$306,348	0	\$306,348

FUND 501 SEWER MAINTENANCE 5011

BASIC FUNCTIONS: This department maintains and repairs the City sewer collection system. This work includes: inspection, cleaning, and repair of sewer pipelines. This department is also responsible for the implementation and enforcement of the Inflow and Infiltration I&I Program, Fats Oils and Grease FOG Program, Flow Monitoring Program, and Wastewater Discharge Program. Staff responds and resolves sewer problems, including emergency overflows. Staff also performs lift station maintenance, inspects new pipeline construction and marks sewer facilities for Underground service Alert.

2015-2016 PROGRAM GOALS:

- Inspect and televise 20% of the sewer system.
- Clean 20% of the sewer system.
- Patch sections of pipe in need of repair and repair leaky manholes as budgeted.
- Conduct permits inspections.
- Prioritize problem areas within the system.
- Further the Inflow and Infiltration Program.
- Work toward implementation of Sanitary Sewer Management Plan and reduction of I & I.
- Replace Holly Street sewer line from Locust to Magnolia.

ALLOCATED POSITIONS:	14/15	15/16
Utilities Superintendent	0.25	0.12
Public Works Director	0.20	0.20
Sewer Operator III	1.20	0.50
Sewer Operator I	0.70	0.25
Sewer Operator II	0.00	0.70
Public Works Lead Person	0.04	0.04
Public Works Maintenance Worker	0.18	0.20
Sewer Operator-in-Training	0.25	0.70
Water Operator III	<u>0.02</u>	<u>0.02</u>
Full-time Equivalent	2.84	2.73

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002	NPDES Permit for the Collection System. Total \$2,200.
2010-000	Work uniforms, coveralls, rubber boots, rain gear, \$1,400, Boot allowance \$600. Total \$2,000.
2041-000	Maintenance of equipment (rebuilt pump, light system, parts for trucks), pipeline supplies, saddles for lateral and cleanout installations \$21,000.
2044-000	Fuel and oil for vehicles i.e., sewer jet, backhoe, dump truck \$10,000.
2045-000	Maintenance of buildings and grounds \$1,000.
2061-012	Software updates \$5,000.
2061-015	Laboratory testing for fats, oil and grease program \$1,000.
2061-020	Clearing of customer laterals and repairs of manholes. Total \$7,000.
2081-030	Sewer cleaning services \$3,000.
2095-000	Equipment rental (pumps, trucks, etc.) \$750.
2101-033	Safety needs including tools and equipment for confined space entry \$3,000.
2101-035	Aggregate for sewer line repair and restoration of the street \$4,000.
2101-038	Sewer line, clean out and lateral repairs \$20,000.
2101-045	Underground Service Alert, small materials, shoring, traffic plates, and seed \$1,000, ESRI license (1/2 split with 503-5031) \$2,500. Total \$3,500.
2105-000	CWEA, SSMP, Confined Space Entry (1/3 split Water, Sewer & Public Works) Sewer Cad training, travel and lodging \$3,000.
2110-000	Electricity for lift stations \$600.
3001-000	TV truck principal \$50,067, Vac truck principal \$52,983, Pickup truck principal \$6,448. Total \$109,498.
3002-000	TV truck interest \$1,662, Vac truck interest \$1,791, Pickup truck interest \$2,012. Total \$5,465.
3020-000	ISF equipment charges \$1,500.
3021-000	Overhead allocation \$11,819.
4002-000	Mini Excavator CAT304E2 \$18,401.46 (Public Works 1/3, Sewer 1/3, Water 1/3)
4003-001	Replace Holly Street sewer line from Locust to Magnolia \$75,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 501-Sewer Enterprise
Department 5011-Maintenance**

Financing Uses		Actual	Amended	YTD	Projected	Dept	Budget	Budget
Salaries and Employee Benefits		6/30/2014	Budget	3/31/2015	Actual	Request	WS Adjs	Workshop
			2014-2015		6/30/2015		5/26/2015	5/26/2015
1001-000	Regular Employees	\$48,708	\$131,297	\$84,755	\$114,401	\$128,284		\$128,284
1002-000	Part-Time Employees	5,267	0		\$0			\$0
1003-000	Overtime	970	0	820	\$1,066			\$0
1004-000	Comp Time Paid	1,352	0	1,272	\$1,653			\$0
1005-000	Benefit Buy-Outs		0	1,280	\$1,665			\$0
1006-000	Workers Comp Payments		0	35	\$46			
1011-000	FICA	3,444	8,140	5,414	\$7,300	7,954		\$7,954
1012-000	Medicare	806	1,904	1,266	\$1,707	1,860		\$1,860
1013-000	Health Insurance	16,802	43,118	25,671	\$33,372	42,127		\$42,127
1014-000	Retirement	8,377	22,852	15,674	\$20,376	24,499		\$24,499
1015-000	Unemployment Insurance	622	1,142	824	\$1,071	922		\$922
1016-000	Workers Compensation	2,843	7,353	5,306	\$6,898	6,926		\$6,926
Total Salaries and Benefits		\$89,191	\$215,806	\$142,317	\$189,554	\$212,572	0	\$212,572
Services and Supplies								
2001-002	Fees and Permits-State	\$1,940	\$2,000	\$2,088	\$2,200	\$2,200		2,200
2010-000	Clothing and Safety Equipment	1,400	2,600	298	1,800	2,000		2,000
2041-000	Equipment Maintenance & Supplies	19,402	19,000	14,195	21,000	21,000		21,000
2044-000	Vehicle Operations	13,013	10,000	7,298	10,000	10,000		10,000
2045-000	Maintain Bldg's and Grounds	175	1,000	819	1,000	1,000		1,000
2061-012	Architectural and Engineering		6,000	1,800	2,400	5,000		5,000
2061-015	Laboratory testing		1,000		0	1,000		1,000
2061-020	Other Professional Services	38	7,000	6,075	7,000	7,000		7,000
2081-030	Other Contract Services	18,876	3,000	3,505	4,673	3,000		3,000
2095-000	Rents and Leases-Equipment	103	750		0	750		750
2101-033	Safety Supplies	3,418	3,000		0	3,000		3,000
2101-035	Rock/Gravel/Asphalt	1,945	4,000	139	3,500	4,000		4,000
2101-038	Infrastructure and Roadways	21,756	20,000		0	20,000		20,000
2101-045	Other Departmental Expense	16	6,600	116	3,500	3,500		3,500
2105-000	Training and Travel	1,258	4,000	100	3,000	3,000		3,000
2110-000	Utilities	555	600	407	600	600		600
2199-000	Other Services and Supplies		0	0	0	0		0
Total Services and Supplies		\$83,895	\$90,550	\$36,839	\$60,673	\$87,050	0	\$87,050
Debt Service								
3001-000	Principal	\$4,343	\$98,512	\$77,534	\$98,512	\$112,078	(2,580)	\$109,498
3002-000	Interest	12,722	7,990	6,654	7,990	5,749	(284)	\$5,465
Total Debt Service		\$17,065	\$106,502	\$84,188	\$106,502	\$117,827	(2,864)	\$114,963
Other Charges								
3020-000	Equipment Charges	\$845	\$1,500	\$1,501	\$2,002	\$1,500		\$1,500
3021-000	Overhead Allocation	22,430	11,819	5,910	11,819	11,819		\$11,819
Total Other Charges		\$23,275	\$13,319	\$7,411	\$13,821	\$13,319	0	\$13,319
Fixed Assets								
4002-000	Equipment	\$0	\$0	\$0	\$0	\$18,401	0	\$18,401
4003-000	Infrastructure	0	0	0	0	0	0	\$0
4003-001	Infrastructure - Holly Street					75,000		\$75,000
Total Fixed Assets		\$0	\$0	\$0	\$0	\$93,401	0	\$93,401
Total Maintenance		\$213,426	\$426,177	\$270,755	\$370,550	\$524,169	(2,864)	\$521,306

FUND 501 SEWER PLANT OPERATIONS 5013

BASIC FUNCTIONS: This department is responsible for the operation and maintenance of the City’s sewer plant and reclaimed water irrigation, sludge thickening & dewatering, compost mixing and disposal systems. Wastewater plant operators conduct laboratory testing as defined by regulatory agencies. This department is also responsible for the disinfection and disposal of effluent water as defined by the City’s NPDES permit. Operators respond to all sewer plant alarms and emergencies. Operators also maintain plant grounds and equipment.

2015-2016 PROGRAM GOALS:

- Optimize plant operations.
- Transition to new NPDES requirements.
- Provide a quality product in accordance with all regulations in the most efficient and cost effective way possible.
- Provide Operator training to stay abreast of regulatory changes and issues related to the waste water industry.
- Increase levels of operator certification and instill confidence to the public the department serves

ALLOCATED POSITIONS:	14/15	15/16
Utilities Superintendent	0.65	0.35
Chief Wastewater Operator	0.00	0.90
Sewer Operator II/III	1.70	0.80
Sewer Operator I	0.30	1.15
Operator-in-Training	<u>0.25</u>	<u>0.30</u>
Full-time Equivalent	2.90	3.50

FUND 501 SEWER PLANT OPERATIONS 5013 [CONTINUED]

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002 State Operator Certification, ELAP, NPDES, Fish & Game permits and others.
Total \$13,000.

2001-003 County Air Quality Control permit, fees and other permits \$2,000.

2010-000 Clothing and safety equipment \$1,000, Boot allowance \$500. Total \$1,500.

2015-000 Telephone, cell phones, data lines \$4,000.

2025-000 Household Expense – soap, wax, light fixtures, etc. \$250.

2041-000 Maintenance of all sewer plant equipment and machinery \$60,000.

2044-000 Fuel and oil for operations vehicles pick-up trucks, backhoe, Hesston tractor \$2,000.

2045-000 Maintenance of effluent and pond cleaning facilities, sludge disposal, wetland signage,
quality assurance testing and creek maintenance \$5,000.

2061-015 NPDES testing, bioassays, system performance evaluations \$36,000.

2061-016 Hepatitis, tetanus and other inoculations \$300.

2061-020 Calibration and certification of scales and meters, minor fabrication and welding. Total
\$1,500.

2081-030 2015 Annual Wetland Report \$12,000, Wetland Maintenance contract \$10,000, Computer
maintenance and networking \$1,500. Total \$23,500.

2096-000 Land lease irrigation contracts \$2,500.

2101-032 Training supplies –videos, training courses, software training. Total \$2,000.

2101-033 Safety supplies: fire extinguishers, gas sniffers, harnesses, medical supplies, personal safety
items gloves, ear plugs, etc. Total \$1,500.

2101-034 Chlorine, sulfur dioxide, polymer, and lab chemicals \$25,000.

2101-038 Repairs for plant access road \$1,000.

2101-045 Small equipment, oils and lubricants \$500

2105-000 Transportation and lodging for meetings, Hazwopper training, operator training and
certification \$3,000.

2110-000 Utilities, PG&E, propane, and diesel \$180,000

2199-000 Share of Aramark charges, and Willits Solid Waste charges \$9,000.

3001-000 4WD Pickup 5 year lease \$6,448.

3002-000 4WD Pickup 5 year lease \$2,012.

3020-000 ISF equipment charges \$200.

3021-000 Overhead Allocation \$42,195.

4003-001 Installation of flow meters \$40,000

4003-002 Replacement of Mill Creek Meters \$75,000

4003-003 Replace blowers at plant \$190,000

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015

Fund 501-Sewer Enterprise
Department 5013-Plant Operations

Financing Uses		Actual	Budget	YTD	Projected	Dept	Budget	Budget
Salaries and Employee Benefits		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
					6/30/2015		5/26/2015	5/26/2015
1001-000	Regular Employees	\$180,828	\$159,177	\$42,856	\$126,462	\$183,406		\$183,406
1002-000	Part-Time Employees	3,000	0		\$0			0
1003-000	Overtime	19,601	24,975	15,240	\$19,812	21,615		21,615
1004-000	Comp Time Paid	3,922	0	671	\$873			0
1005-000	Benefit Buyouts	7,275	7,714	12,628	\$16,416	7,847		7,847
1007-000	Longevity Incentive	3,750	3,750	750	\$975	3,750		3,750
1011-000	FICA	13,435	12,128	4,411	\$10,121	13,430		13,430
1012-000	Medicare	3,142	2,836	1,032	\$2,367	3,141		3,141
1013-000	Health Insurance	59,122	51,434	37,465	\$48,705	71,533		71,533
1014-000	Retirement	39,689	35,349	25,543	\$33,206	39,371		39,371
1015-000	Unemployment Insurance	1,568	1,161	1,046	\$1,359	1,174		1,174
1016-000	Workers Compensation	11,757	10,955	8,774	\$11,406	11,697		11,697
Total Salaries and Benefits		\$347,089	\$309,479	\$150,414	\$271,701	\$356,964	0	\$356,964
Services and Supplies								
2001-002	Fees and Permits-State	\$10,479	\$13,000	\$7,374	\$13,000	\$13,000		\$13,000
2001-003	Fees and Permits-County	1,201	2,000	1,220	2,000	2,000		2,000
2010-000	Clothing and Safety Equipment	632	1,500	1,549	1,549	1,500		1,500
2015-000	Communications	3,768	4,000	2,298	3,065	4,000		4,000
2025-000	Household Expense	100	250	91	122	250		250
2041-000	Equipment Maintenance & Supplies	53,525	52,000	54,940	73,254	60,000		60,000
2044-000	Vehicle Operations	6,801	1,500	1,462	1,950	2,000		2,000
2045-000	Mtce Buildings and Grounds	832	3,500	1,177	1,570	5,000		5,000
2061-012	Architectural and Engineering	94,669	25,000	(18,580)	(10,000)	0		0
2061-015	Laboratory Testing	32,122	30,000	23,394	29,894	36,000		36,000
2061-016	Medical	475	300		0	300		300
2061-020	Other Professional Services		15,000	3,730	3,730	1,500		1,500
2081-030	Other Contract Services	26,395	46,500	19,379	23,500	23,500		23,500
2096-000	Rents and Leases-Bldgs/Grnds.	2,500	2,500	2,500	2,500	2,500		2,500
2101-032	Training Supplies		2,000	603	804	2,000		2,000
2101-033	Safety Supplies	663	1,500	1,520	1,520	1,500		1,500
2101-034	Chemical and Lab Supplies	15,948	15,000	25,318	27,000	25,000		25,000
2101-038	Infrastructure and Roadways		1,000		0	1,000		1,000
2101-045	Other Departmental Expense		500		0	500		500
2105-000	Travel and Training	818	4,500	800	2,500	3,000		3,000
2110-000	Utilities	197,948	205,000	127,335	170,000	180,000		180,000
2199-000	Other Svs and Supplies	9,130	9,000	6,022	7,522	9,000		9,000
Total Services and Supplies		\$458,006	\$435,550	\$262,133	\$355,478	\$373,550	0	\$373,550
Debt Service								
3001-000	Principal		\$2,257		\$0	\$13,542	(7,094)	\$6,448
3002-000	Interest	7	574		0	3,444	(1,432)	\$2,012
Total Debt Service		\$7	\$2,831	\$0	\$0	\$16,986	(8,526)	\$8,460
Other Charges								
3010-000	Taxes and Assessments	\$0	\$29		\$0	\$0		\$0
3020-000	Equipment Charges	284	200	89	200	200		200
3021-000	Overhead Allocation	45,770	42,195	21,098	42,195	42,195		42,195
Total Other Charges		\$46,054	\$42,424	\$21,186	\$42,395	\$42,395	0	\$42,395
Fixed Assets								
4002-000	Equipment	\$0	\$0	\$0	\$0	\$0	0	\$0
4003-001	Flow Meters	\$0	\$0	\$0	\$0	\$0	40,000	\$40,000
4003-002	Replace Mill Creek Meter	\$0	\$0	\$0	\$0	\$0	75,000	\$75,000
4003-003	Replacement Blowers	\$0	\$0	\$0	\$0	\$0	190,000	\$190,000
Total Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$305,000	\$305,000
Total Plant Operations		\$851,156	\$790,284	\$433,734	\$669,574	\$789,895	296,474	\$1,086,369

FUND 501 SEWER ENGINEERING 5014

BASIC FUNCTIONS: Preparation and review of engineering drawings and specifications. Provide plans, specifications, construction engineering and inspection for projects. Secure permit approval from outside agencies Caltrans, Mendocino County Department of Public Works, Fish & Game, Regional Water Quality Control Board, Army Corps of Engineers. Prepare sewer line and appurtenances standard details, specifications and infiltration and inflow analysis.

2015-2016 PROGRAM GOALS:

Operations:

- Assist with plans, specifications and recommendations for installation of a Maintenance Building.
- Assist with aeration blower replacement specifications and planning.
- Provide technical assistance and construction management for new influent meters.
- Provide oversight of mitigation wetlands management and reporting.
- Assist with integration of 2015 NPDES permit requirements.

Maintenance:

- Work towards developing a hydraulic model.
- Complete Holly Street Sewer Line replacement plans and specifications.

ALLOCATED POSITIONS:	14/15	15/16
Engineering Tech III	0.10	0.10
Engineering Tech III Part-time	0.04	0.04
Engineering Tech II	0.30	0.30
Engineering Intern	<u>0.23</u>	<u>0.23</u>
Full-time Equivalent	0.67	0.67
Engineering Tech III part-time	78	78 hours per year

BUDGET LINE ITEM COMMENTS/DETAILS:

Costs Shared with Engineering Department:

- 2015-000 Communications \$1,050.
 - 2041-000 Equipment Maintenance& Supplies \$1,350.
 - 2044-000 Vehicle Operations \$300.
 - 2055-000 Office Expense \$1,110.
 - 2081-030 Other Contracts \$1,200.
 - 2095-000 Rents and Leases - Equipment \$1,530.
 - 2101-045 Other Special Departmental Expense \$450.
 - 2105-000 Training &Travel \$1,350.
 - 2110-000 Utilities \$600.
 - 3020-000 Equipment Charges \$450.
 - 6001-000 Contingencies \$1,200.
- (All expenses above booked to 2198-042)

3021-000 Overhead allocation \$6,135.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 501-Sewer Enterprise
Department 5014-Engineering**

<u>Financing Uses</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Dept</u>	<u>Budget</u>	<u>Budget</u>
<u>Services and Supplies</u>	<u>6/30/2014</u>	<u>2014-2015</u>	<u>3/31/2015</u>	<u>Actual</u>	<u>Request</u>	<u>WS Adjs</u>	<u>Workshop</u>
				<u>6/30/2015</u>		<u>5/26/2015</u>	<u>5/26/2015</u>
1001-000 Regular Employees	\$9,885	\$16,736	\$7,814	\$10,158	\$18,834		\$18,834
1002-000 Part-time Employees	2,268	9,549	1,512	\$1,966	9,438		9,438
1003-000 Overtime	32	0		\$0			0
1004-000 Comp Time Paid		0		\$0			0
1011-000 FICA	750	1,630	575	\$747	1,753		1,753
1012-000 Medicare	175	381	134	\$175	410		410
1013-000 Health Insurance	4,617	8,445	3,476	\$4,518	8,450		8,450
1014-000 Retirement	2,321	3,796	1,766	\$2,296	4,942		4,942
1015-000 Unemployment Insurance	138	679	94	\$122	572		572
1016-000 Workers Compensation	769	1,473	548	\$712	1,525		1,525
Total Salaries and Benefits	\$20,955	\$42,689	\$15,918	\$20,694	\$45,924	0	\$45,924
Services and Supplies							
2015-000 Communications	\$966	\$900	\$779	\$1,039	\$1,050		\$1,050
2041-000 Equipment Maintenance & Supplies	\$3,367	\$3,450	\$2,587	\$3,450	1,350		1,350
2044-000 Vehicle Operations	\$374	\$300	\$82	\$205	300		300
2055-000 Office Expense	\$1,140	\$1,110	\$589	\$785	1,110		1,110
2081-030 Other Contract Services	\$1,140	\$1,200	\$1,118	\$1,200	1,200		1,200
2095-000 Rents and Leases-Equipment	\$1,529	\$1,608	\$627	\$1,255	1,530		1,530
2101-045 Other Departmental Expense	\$552	\$1,410	\$736	\$981	450		450
2105-000 Training and Travel	\$1,930	\$1,050	\$67	\$900	1,350		1,350
2110-000 Utilities	\$745	\$750	\$440	\$587	600		600
2198-042 Shared Engineering Services & Supplies							0
Total Services and Supplies	\$11,743	\$11,778	\$7,027	\$10,402	\$8,940	0	\$8,940
Other Charges							
3020-000 Equipment Costs	\$586	\$450	\$189	\$377	\$450		\$450
3021-000 Overhead Allocation	10,354	6,135	3,067	6,135	6,135		6,135
Total Other Charges	\$10,940	\$6,585	\$3,256	\$6,512	\$6,585	0	\$6,585
Other Financing Uses							
6001-000 Shared Engineering Contingencies	\$0	\$1,200	\$0	\$0	\$1,200		\$1,200
Total Other Financing Uses	\$0	\$1,200	\$0	\$0	\$1,200	0	\$1,200
Total Engineering	\$43,638	\$62,252	\$26,200	\$37,608	\$62,649	0	\$62,649

FUND 501 SEPTAGE RECEIVING 5015

BASIC FUNCTIONS: This department is responsible for providing a NPDES compliant point of receipt for wastewater trucked in from the City’s outlying areas. The volume of wastewater is metered, and the fees collected for receipt of the wastewater pay for a portion of the overall costs of the Sewer Enterprise Fund. This department is also responsible regulating septage haulers and reporting to state and regional authorities.

2015-2016 PROGRAM GOALS:

- Install a Septage Receiving Station.
- Require all haulers to obtain a Wastewater Treatment Permit from the City.
- Transition into new NPDES requirements for septage receiving.
- Provide assistance and recommendations for the installation of a new Septage Receiving Station.
- Complete a rate study to establish new Septage rates.
- Develop a Septage receiving policy that addresses all Septage characteristics.

ALLOCATED POSITIONS:

	14/15	15/16
Utilities Superintendent	0.05	0.03
Chief Wastewater Plant Operator	0.00	0.10
Wastewater Operator I	<u>0.10</u>	<u>0.10</u>
Full-time Equivalent	0.15	0.23

BUDGET LINE ITEM COMMENTS/DETAILS:

2055-000	Office supplies for new Septage receiving station \$500.
2061-015	Laboratory testing \$5,000.
2101-034	Chemicals to treat Septage. \$12,000.
2105-000	Employee training for new receiving station \$2,000.
4003-000	Purchase and installation of Septage Receiving Station \$235,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 501-Sewer Enterprise
Department 5015-Septage Receiving**

Financing Uses	Actual	Budget	YTD	Projected	Dept	Budget	Budget
Salaries and Employee Benefits	6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
				6/30/2015		5/26/2015	5/26/2015
1001-000 Regular Employees		\$8,141	\$4,934	\$6,414	\$10,617		\$10,617
1002-000 Part-Time Employees		0		\$0			0
1011-000 FICA		505	303	\$394	658		658
1012-000 Medicare		118	71	\$92	154		154
1013-000 Health Insurance		2,940	1,905	\$2,477	5,276		5,276
1014-000 Retirement		1,846	980	\$1,275	2,068		2,068
1015-000 Unemployment Insurance		59	27	\$35	76		76
1016-000 Workers Compensation		456	276	\$359	573		573
Total Salaries and Benefits	\$0	\$14,065	\$8,497	\$11,046	\$19,422	0	\$19,422
Services and Supplies							
2041-000 Equipment Maintenance & Supplies		\$0	\$185	\$185	\$0		\$0
2045-000 Maintain Bldg's & Grounds		0	0	0	0		0
2055-000 Office Expense		0	0	0	500		500
2061-012 Archtural & Engineering		20,000	0	0	0		0
2061-015 Laboratory testing		0	0	0	5,000		5,000
2101-034 Chemicals		0	0	0	12,000		12,000
2101-045 Other Departmental Expense		0	0	0	0		0
2105-000 Training & Travel		0	0	0	2,000		2,000
2110-000 Utilities	0	0	0	0	0		0
Total Services and Supplies	\$0	\$20,000	\$185	\$185	\$19,500	0	\$19,500
Other Charges							
3020-000 Equipment Charges	\$0	\$0	\$0	\$0	\$0	0	\$0
Total Other Charges	\$0	\$0	\$0	\$0	\$0	0	\$0
Fixed Assets							
4003-000 Infrastructure	\$0	\$0	\$0	\$0	\$235,000	0	\$235,000
Total Fixed Assets	\$0	\$0	\$0	\$0	\$235,000	0	\$235,000
Total Septage Receiving	\$0	\$34,065	\$8,682	\$11,231	\$273,922	0	\$273,922

FUND 501 SEWER CONTINGENCIES 5017

BASIC FUNCTIONS: The appropriation for contingencies is normally a budgetary provision for financing requirements that are unanticipated during budget preparation. Should the need for an unbudgeted expenditures arise during the year, an appropriation transfer will be made as required upon approval by the City Council. Use of these funds is restricted to the Sewer Enterprise Fund only.

FUND 501 SEWER DEBT SERVICE 5018

BASIC FUNCTIONS: In November of 1993 the City issued \$4,710,000 in serial bonds whereby the City pledges revenue derived from the acquired or constructed assets to pay debt service. The entire bond issue was purchased by the U.S. Farmers Home Administration. The proceeds from the bond issue were used to repay \$4,710,000 of Sewer Bond Anticipation Notes which had been issued in 1992. Interest is payable semiannually on November 1 and May 1, at a rate of 5.125%. The outstanding principal balance of \$3,225,000 at July 1, 2015 is payable in annual installments, due each November 1, ranging from \$40,000 to \$265,000 through the year 2033. The current year principal payment is \$110,000. The annual interest expense for FY 2015/16 is \$168,100.

In November of 2007 the USDA approved two loans to the City totaling \$10,285,000 at 4.25% for 40 years in the form of parity Certificates of Participation (COPs). These loans have been used to fund the Waste Water Treatment Plant Improvement Project. The current year principal payment is \$119,500 for the Series 2007A bonds, and \$17,000 for the Series 2007B bonds. The outstanding principal balance of \$9,474,000 is payable in annual installments, due each November 1, ranging from \$100,500 to \$517,000 through the year 2047. The annual interest expense for FY 2015/16 on these two loans is \$389,766.

In March of 2011 the USDA approved an additional loan to the City in the amount of \$8,300,000 at 2.5% for 40 years in the form of parity Certificates of Participation COPs. This loan was also used to fund the Waste Water Treatment Plant Improvement Project. The current year principal payment is \$136,000. The outstanding principal balance of \$7,787,000 is payable in annual installments, due each November 1, ranging from \$125,000 to \$322,000 through the year 2050. The annual interest expense for FY 2015/16 is \$192,976.

Following complete drawdown and reserve funding, the average annual debt service will be \$280,000 on the 1993 COPs, \$540,000 on the 2007 COPs and \$330,500 on the 2011 COPs for a total of \$1,150,000 per year.

SEWER ENTERPRISE FINANCING SOURCES

REVENUES:

4201-000	Interest Income \$10,000.
6400-000	City Sewer User Charges \$1,985,000.
6401-000	Brooktrails Sewer User Charges \$507,098.
6402-000	Meadowbrook Manor Sewer User Charges \$88,000.
6403-000	Septage Receiving \$500,000.
6404-000	Sewer Lateral Installation \$6,000.
6650-000	Other Services \$3,000.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015

Fund 501-Sewer Enterprise
Department 5017-Contingencies

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
6001-000 Appropriation for Contingencies	\$201,156	\$350,000	\$199,307	\$351,911	\$10,000		\$10,000
Total Contingencies	\$201,156	\$350,000	\$199,307	\$351,911	\$10,000	0	\$10,000

Department 5018-Debt Service

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
3001-000 Principal		\$369,000	\$369,000	\$369,000	\$382,500		\$382,500
3002-000 Interest	789,377	775,398	391,267	775,397	750,842		750,842
3021-000 Overhead Allocation	82,827	3,233	1,617	3,233	3,233		3,233
Total Debt Service	\$872,204	\$1,147,631	\$761,883	\$1,147,630	\$1,136,575	0	\$1,136,575

Department 5019-Other Financing Uses

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Financing Uses							
5001-000 Operating Transfers Out		\$35,000	\$0	\$0	\$10,000		\$10,000
3021-000 Overhead Allocation	46,255	54,597	27,299	54,597	54,597		54,597
Total Other Financing Uses	\$46,255	\$89,597	\$27,299	\$54,597	\$64,597	0	\$64,597

Total Appropriations

	\$2,462,350	\$3,158,909	\$1,850,142	\$2,840,661	\$3,168,155	293,610	\$3,461,765
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Department 0501
Financing Sources

	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Revenue From Use of Money/Property							
4201-000 Interest Income	\$21,075	\$10,000	\$366	\$10,000	\$10,000		\$10,000
Total Rev From Use of Money/Property	\$21,075	\$10,000	\$366	\$10,000	\$10,000	0	\$10,000

Charges for Services

6400-000 City Sewer Use Charge	\$2,026,667	\$2,030,900	\$1,169,299	\$1,983,774	\$1,985,000		\$1,985,000
6401-000 Brooktrails Sewer User Charge	498,167	421,235	289,851	557,366	507,098		507,098
6402-000 Meadowbrook Manor Charge	88,855	88,282	49,243	88,000	88,000		88,000
6403-000 Septage Receiving	129,986	200,000	377,842	478,885	500,000		500,000
6404-000 Sewer Lateral Installation	2,050	6,000	(1,000)	0	6,000		6,000
6405-000 Sewer Hookup Fees	15,680	15,680	0	0	0		0
6650-000 Other Services	11,496	2,000	2,316	3,088	3,000		3,000
Total Charges for Services	\$2,772,901	\$2,764,097	\$1,887,551	\$3,111,114	\$3,089,098	0	\$3,089,098

Miscellaneous Revenue

5206-000 Federal Grants	\$0	\$0		\$0	\$0		\$0
7250-000 Miscellaneous Revenue	125	100	6	6	0		0
Total Miscellaneous Revenue	\$125	\$100	\$6	\$6	\$0	0	\$0

Total Revenue

	\$2,794,101	\$2,774,197	\$1,887,923	\$3,121,120	\$3,099,098	0	\$3,099,098
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Net Revenue (Cost)

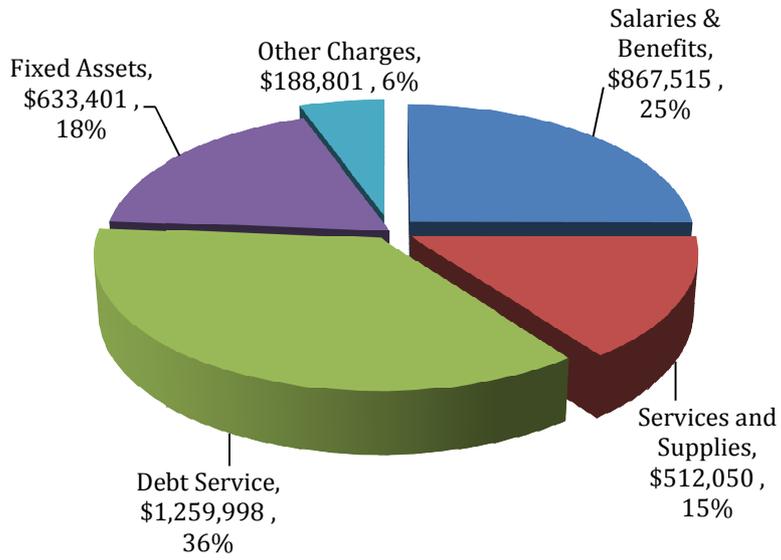
	\$331,751	(\$384,712)	\$37,780	\$280,458	(\$69,057)	(293,610)	(\$362,667)
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SEWER FUND EXPENDITURES

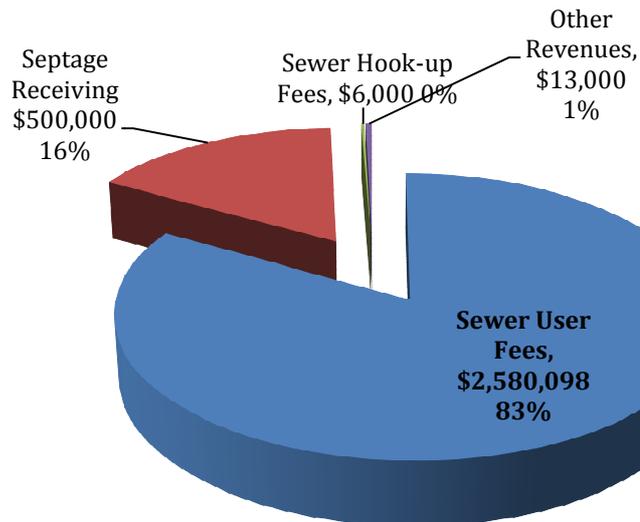
<u>Sewer Fund Expenses by Category</u>	
Salaries & Benefits	\$867,515
Services & Supplies	\$512,050
Debt Service	\$1,259,998
Fixed Assets	\$633,401
Other Charges	\$188,801
Total Sewer Fund Expenditures	\$3,461,765

<u>Sewer Fund Expenses by Department</u>	
Sewer Administration	\$306,348
Sewer Maintenance	\$521,306
Sewer Plant Operations	\$1,086,369
Sewer Engineering	\$62,649
Septage Receiving	\$273,922
Debt Service	\$1,136,575
Other Charges	\$74,597
Total Sewer Fund Expenditures	\$3,461,765

Sewer Expenses by Category



Sewer Enterprise Revenues



FUND 503 WATER ADMINISTRATION 5030

BASIC FUNCTIONS: This department is responsible for compliance with laws and regulations relating to the water system, such as reporting, data storage and correspondence with California Department of Public Health, Division of Safety of Dams, Department of Forestry and Department of Water Resources. Staff assigned to the Water Administration Department maintain American Water Works Association training and certification programs, oversee mandated water quality testing, reporting and public notification functions. This department assures that proposed changes in the system and treatment facilities meet the needs of the community and comply with all regulatory agencies requirements. Water Administration staff also assist water customers and contractors. Administrative tasks include: assisting with program administration, preparing correspondence on behalf of the Water Department, contract administration for water related professional services contracts, preparing and transmitting regulatory agency reports, purchasing, record keeping, and file maintenance. Staff participates in the Technical Advisory Committee, Water Resources Committee, and Council meetings. This department is also responsible for long range planning, including researching and preparing project proposal documents, such as requests for proposals RFP, technical reports, proposal packets and preparing Council reports for water related projects. It also includes the preparation of the annual Water and Capital Improvement Budgets.

2015-2016 PROGRAM GOALS:

- Assist with the Emergency Water Supply Project.
- Provide customers with top quality water.
- Assist City Administration with ongoing studies including urban water management plan.
- Annual update of Emergency Response Plan.
- Audit of Risk Management Plan.

ALLOCATED POSITIONS:	14/15	15/16
City Manager	0.20	0.20
Finance Director/City Treasurer	0.30	0.30
City Clerk/Facilities Coordinator	0.05	0.05
Senior Accountant	0.20	0.20
Office Assistant III	0.85	0.85
PW-Administrative Assistant	<u>0.25</u>	<u>0.25</u>
Full-time Equivalent	1.85	1.85

BUDGET LINE ITEM COMMENTS/DETAILS:

2001-002	Dam safety, state health, operator certification, water rights \$45,000.
2001-003	County permits including hazmat and Air Quality permits \$1,500.
2015-000	Phone, telemetry, radios \$6,300.
2050-000	AWWA Standards Publications, AWWA, CRWA, Wine County Symposium membership dues \$1,600.
2055-000	Water billing postage and office supplies \$20,000.
2061-010	Legal fees \$5,000
2061-020	Trustee fees \$2,300, Outside Consultant \$2,200. Total \$4,500.
2091-000	Advertising and printing costs \$500.
2096-000	33.3% share of Public Works building lease \$5,060.
2199-000	Other services and supplies, credit card billing fees \$9,000.
3010-000	Mendocino County property taxes \$2,150.
3021-000	Overhead allocation \$71,129.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 503-Water Enterprise
Department 5030-Administration**

		Actual	Budget	YTD	Projected	Dept	Budget	Budget
		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
Financing Uses					6/30/2015		5/26/2015	5/26/2015
Salaries and Employee Benefits								
1001-000	Regular Employees	\$42,749	\$95,079	\$46,665	\$62,879	\$99,214		\$99,214
1002-000	Part-Time Employees	7,425	0	0	\$0			0
1003-000	Overtime		0		\$0			0
1004-000	Comp Time Paid		0	626	\$814			
1011-000	FICA	3,211	5,927	2,984	\$4,016	6,151		6,151
1012-000	Medicare	751	1,386	698	\$939	1,439		1,439
1013-000	Health Insurance	15,096	32,133	16,884	\$21,949	38,458		38,458
1014-000	Retirement	8,607	16,923	8,027	\$10,435	19,795		19,795
1015-000	Unemployment Insurance	15	647	430	\$559	622		622
1016-000	Workers Compensation	2,858	5,353	2,908	\$3,780	5,357		5,357
Total Salaries and Benefits		\$80,712	\$157,448	\$79,221	\$105,373	\$171,036	0	\$171,036
Services and Supplies								
2001-002	Fees and Permits-State	\$43,103	\$43,000	\$7,737	\$35,906	\$45,000		\$45,000
2001-003	Fees and Permits-County	732	1,000	1,210	\$1,613	1,500		1,500
2015-000	Communications	6,115	6,300	4,721	\$6,295	6,300		6,300
2032-000	Insurance Deductible	1,446	0	1,458	\$1,944	0		0
2050-000	Dues and Subscriptions	1,335	1,300	515	\$686	1,600		1,600
2055-000	Office Expense	18,231	20,000	11,331	\$15,108	20,000		20,000
2061-010	Professional Servicee - Legal	1,829	5,000	2,864	\$3,819	5,000		5,000
2061-012	Architectural & Engineering	17,531	0	4,117	\$5,489	0		0
2061-020	Other Professional Svs.	2,007	10,200	2,600	\$3,467	4,500		4,500
2081-030	Other Contract Services	11,160	0	201	\$268	0		0
2091-000	Advertising and Printing	94	500	65	\$87	500		500
2096-000	Rents and Leases-Buildings	5,060	5,060		\$5,060	5,060		5,060
2105-000	Travel & Training	0	0		\$0	0		0
2199-000	Other Svs and Supplies	12,492	1,000	7,124	\$9,498	9,000		9,000
Total Services and Supplies		\$121,135	\$93,360	\$43,942	\$89,239	\$98,460	0	\$98,460
Other Charges								
3010-000	Taxes and Assessments	\$1,983	\$2,035	\$2,128	\$2,128	\$2,150		\$2,150
3021-000	Overhead Allocation	51,337	71,129	35,565	71,129	71,129		71,129
Total Other Charges		\$53,320	\$73,164	\$37,693	\$73,257	\$73,279	0	\$73,279
Total Administration		\$255,167	\$323,972	\$160,856	\$267,868	\$342,775	0	\$342,775

FUND 503 WATER SYSTEM MAINTENANCE 5031

BASIC FUNCTIONS: The Water System Maintenance Department is responsible for the operation and maintenance of water lines, pump stations, tanks, leak detection, utility locating, pipeline replacement, fire hydrants, system flushing, construction liaison, inspection of all pipeline and service installations, valve exercising program, maintenance of easements, emergency response, coordination with water billing staff, notifications, service termination and restoration, 24-hour on-call service, data storage, meter reading and reporting, installation of meters and customer shut-off valves and related components, cross connection control program and corrosion control.

2015-2016 PROGRAM GOALS:

- To maintain the water distribution system in such a manner as to provide a safe and aesthetically pleasing product in a safe and responsible manner while adhering to all agencies requirements.
- Protect the City’s financial and natural resources by reducing pipeline leaks.
- Provide excellent customer service.
- Upgrade Della Avenue water main and add valves and hydrants.

ALLOCATED POSITIONS:	14/15	15/16
Public Works Director	0.20	0.20
Operator I	0.00	0.50
Operator II	0.60	0.60
Operator III	0.77	0.77
Sewer/Water OIT/Compliance Officer	0.25	
Public Works Lead Person	0.15	0.15
Public Works Maintenance Workers	<u>0.51</u>	<u>0.55</u>
Full-time Equivalent	2.48	2.77

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2010-000 Clothing and Safety Equipment \$1,500.
- 2041-000 Pipe valves, fittings, tools, equipment, pump station repairs, hot taps, meters \$120,000.
- 2044-000 Vehicle operations, fuel, and repair \$15,000.
- 2061-020 Backflow and cathodic inspection & repair \$5,000.
- 2081-030 Meter repair \$2,000, Vactor services for water repair \$8,000. Total \$10,000.
- 2095-000 Rental of equipment \$600.
- 2101-033 Safety equipment \$500.
- 2101-035 Water leaks and street repair paving \$10,000.
- 2101-038 Emergency maintenance repairs \$50,000.
- 2101-045 USA marking materials other \$1,000.
- 2105-000 Training and travel, Confined Space Entry (1/3 split with Sewer, Water and Public Works) \$3,000.
- 3020-000 Interdepartmental equipment charges \$4,000.
- 3021-000 Overhead allocation \$9,424.
- 4002-000 Mini Excavator CAT304E2 \$18,401.46 (Public Works 1/3, Sewer 1/3, Water 1/3).
- 4003-001 Replace Della Avenue water main and install new valves and hydrants. \$80,000.
- 4003-002 Lining of the Three million gallon water tank \$300,000.
- 4003-003 Main Street water line phase III project \$980,000.
- 4003-038 Emergency water line project \$100,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 503-Water Enterprise
Department 5031-System Maintenance**

		Actual	Budget	YTD	Projected	Dept	Budget	Budget
		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
Financing Uses					6/30/2015		5/26/2015	5/26/2015
Salaries and Employee Benefits								
1001-000	Regular Employees	\$177,904	\$109,283	\$126,871	\$164,933	\$120,219		\$120,219
1002-000	Part-Time Employees	18,309	0	7	\$9			0
1003-000	Overtime	12,990	0	4,029	\$5,238			0
1011-000	FICA	12,835	6,776	8,038	\$10,449	7,454		7,454
1012-000	Medicare	3,002	1,585	1,880	\$2,444	1,743		1,743
1013-000	Health Insurance	58,333	51,296	41,871	\$54,432	57,623		57,623
1014-000	Retirement	37,549	22,361	26,297	\$34,186	25,909		25,909
1015-000	Unemployment Insurance	2,669	1,007	1,309	\$1,702	931		931
1016-000	Workers Compensation	10,967	6,120	7,788	\$10,124	6,492		6,492
Total Salaries and Benefits		\$334,558	\$198,428	\$218,089	\$283,516	\$220,371	0	\$220,371
Services and Supplies								
2010-000	Clothing and Safety Equipment	\$239	\$1,500	\$1,600	\$1,700	\$1,500		\$1,500
2041-000	Equipment Maintenance & Supplies	126,917	120,000	34,436	102,170	120,000		120,000
2044-000	Vehicle Operations	14,037	15,000	5,576	8,000	15,000		15,000
2061-012	Architectural & Engineering		15,000	10,039	10,039	0		0
2061-020	Other Professional Services	2,728	21,000	1,200	1,200	5,000		5,000
2081-030	Other Contract Services	10,278	20,000	3,188	8,000	10,000		10,000
2095-000	Rents and Leases-Equipment		600			600		600
2101-033	Safety Supplies	155	500	140	140	500		500
2101-035	Rock/Gravel/Asphalt	5,996	10,000	1,222	2,000	10,000		10,000
2101-038	Infrastructure and Roadways	21,859	40,000	1,480	39,000	50,000		50,000
2101-045	Other Departmental Expense	104	5,850	0	-	1,000		1,000
2105-000	Training and Travel	1,055	3,000	1,274	2,000	3,000		3,000
2199-000	Other Services & Supplies		200	0	0	0		0
Total Services and Supplies		\$183,368	\$252,650	\$60,155	\$174,249	\$216,600	0	\$216,600
Debt Service								
3001-000	Principal	\$0	\$0		\$0			\$0
3002-000	Interest	0	0		0			0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	0	\$0
Other Charges								
3020-000	Equipment Charges	\$3,762	\$4,000	\$2,026	\$2,884	\$4,000		\$4,000
3021-000	Overhead Allocation	14,638	9,424	4,712	9,424	9,424		9,424
Total Other Charges		\$18,400	\$13,424	\$6,738	\$12,308	\$13,424	0	\$13,424
Fixed Assets								
4002-000	Equipment		\$0	\$0	\$0	\$18,401		\$18,401
4003-000	Infrastructure	\$197	\$54,000	\$0	\$0			\$0
4003-001	Infrastructure - Della Ave		\$0	\$0	\$80,000	\$265,000	(185,000)	\$80,000
4003-002	Infrastructure - Water Tank		\$0	\$0	\$0	\$300,000		\$300,000
4003-003	Infrastructure - Main Street		\$0	\$0	\$0	\$980,000		\$980,000
4003-038	Infrastructure - Emergency Water Prc	\$963,354	\$1,022,371	\$238,959	\$565,858	\$100,000		\$100,000
Total Fixed Assets		\$963,551	\$1,076,371	\$238,959	\$645,858	\$1,645,000	(185,000)	\$1,460,000
Total System Maintenance		\$1,499,877	\$1,540,873	\$523,941	\$1,115,931	\$2,095,395	(185,000)	\$1,910,395

FUND 503 WATER PLANT OPERATIONS 5033

BASIC FUNCTIONS: The Water Plant Operations Department is responsible for the operation and maintenance of the water treatment plant and watershed. Tasks for this department include: process monitoring and adjustment, chemical laboratory analysis and treatment strategy, instrumentation calibrations, installation and repair, filter and clarifier inspection and servicing, disinfection systems, chemical storage, handling and application, map file system, computer systems, cathodic protection systems, report generation, disaster response, lake and dam operation and maintenance, lake level and stream releases, algae control, pumps, tanks, forestry management, tree planting, fire protection program, security, fence, sign and road maintenance, review of plans and specifications, liaison with engineering. Generate Annual Consumer Confidence Report. Conditions require operators to respond quickly, safely and decisively in rapidly changing conditions with knowledge of treatment demands and options in emergency situations. Operators provide continuous coverage by remaining on call 24 hours a day, 7days a week. Operators are also responsible for trouble-shooting processes, doing complex mathematical calculations, and staying abreast of state and federal regulations and plan accordingly.

2015-2016 PROGRAM GOALS:

- Provide a quality product in accordance with all regulations in the most efficient and cost effective way possible.
- Provide Operator training to stay abreast of regulatory changes and issues related to the drinking water industry.
- Increase levels of operator certification and instill confidence to the public the department serves.

ALLOCATED POSITIONS:	14/15	15/16
Utilities Superintendent	0.05	0.50
Chief Water Operator	1.00	1.00
Operators I/II/III	1.75	2.75
Sewer/Water OIT/Compliance Officer	<u>0.25</u>	<u>0.00</u>
Full-time Equivalent	3.05	4.25

BUDGET LINE ITEM COMMENTS/DETAILS:

- 2010-000 Clothing and safety equipment \$1,600.
- 2041-000 Plant replacement parts, equipment, and tools. \$30,000.
- 2045-000 Buildings and grounds: maintenance of all water plant structures \$10,000.
- 2055-000 Office supplies: paper, pencils, computer supplies \$1,200.
- 2061-015 Laboratory testing \$20,400.
- 2081-030 SCADA Maintenance services \$20,000.
- 2095-000 Reservoir Management Equipment \$30,000.
- 2101-034 Coagulants and treatment chemicals \$95,000.
- 2101-038 Maintenance and repair to plant access roads and fences \$10,000.
- 2105-000 Operator training, education, travel \$2,400.
- 2110-000 Utilities, PG&E and propane \$148,000.
- 3001-000 2 - 2016 Pickup truck principal \$13,582.
- 3002-000 2 - 2016 Pickup truck interest \$4,238.
- 3020-000 ISF Equipment Charges \$1,500.
- 3021-000 Overhead allocation \$38,557.
- 4003-000 Chip seal road \$10,000
- 5001-000 Transfer to 100.1022.8202.000 Field Operations for watershed security \$15,000.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 503-Water Enterprise
Department 5033-Plant Operations**

		Actual	Budget	YTD	Projected	Dept	Budget	Budget
		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
Financing Uses					6/30/2015		5/26/2015	5/26/2015
Salaries and Employee Benefits								
1001-000	Regular Employees	\$164,249	\$174,965	\$85,413	\$158,461	\$240,356		\$240,356
1003-000	Overtime	33,084	31,622	35,079	\$45,603	38,230		38,230
1004-000	Comp Time Paid	4,446	0	3,152	\$4,098			0
1005-000	Benefit Buyouts	5,243	4,596	6,090	\$7,916	5,861		5,861
1007-000	Longevity Incentive	3,000	3,000	3,000	\$3,900	3,000		3,000
1011-000	FICA	12,828	13,279	8,081	\$13,445	17,822		17,822
1012-000	Medicare	3,000	3,106	1,890	\$3,144	4,168		4,168
1013-000	Health Insurance	67,034	65,700	55,650	\$72,345	88,543		88,543
1014-000	Retirement	35,984	40,359	31,513	\$40,966	57,247		57,247
1015-000	Unemployment Insurance	1,248	1,217	1,223	\$1,590	1,428		1,428
1016-000	Workers Compensation	10,896	11,994	10,516	\$13,671	15,521		15,521
Total Salaries and Benefits		\$341,011	\$349,838	\$241,605	\$365,139	\$472,176	0	\$472,176
Services and Supplies								
2010-000	Clothing and Safety Equipment	\$239	\$1,600	\$262	\$315	\$1,600		\$1,600
2041-000	Equipment Maintenance & Supplies	22,017	130,000	182,453	195,042	30,000		\$30,000
2045-000	Maintenance-Bldgs and Grounds	17,209	10,000	8,086	10,000	10,000		\$10,000
2055-000	Office Expense	713	1,200	697	929	1,200		\$1,200
2061-015	Laboratory Testing	19,032	20,400	11,504	18,000	20,400		\$20,400
2081-030	Other Contract Services	3,385	20,000		300	20,000		\$20,000
2095-000	Rents and Leases-Equipment	32,697	32,250	24,523	32,697	32,250	(2,250)	\$30,000
2101-034	Chemical and Lab Supplies	63,877	95,000	46,981	62,641	95,000		\$95,000
2101-038	Infrastructure and Roadways	1,586	10,000	1,128	1,503	10,000		\$10,000
2101-045	Special Department Expense		0	107	107	0		\$0
2105-000	Training and Travel	892	1,600	1,505	1,600	2,400		\$2,400
2110-000	Utilities	170,784	130,000	111,172	146,538	148,000		\$148,000
Total Services and Supplies		\$332,431	\$452,050	\$388,417	\$469,673	\$370,850	(2,250)	\$368,600
Debt Service								
3001-000	Principal		\$6,258		\$0	\$6,258	7,324	\$13,582
3002-000	Interest		1,640		0	1,640	2,598	\$4,238
Total Debt Service		\$0	\$7,898	\$0	\$0	\$7,898	9,922	\$17,820
Other Charges								
3020-000	ISF Equipment Charges	\$687	\$1,500	\$430	\$1,508	\$1,500		\$1,500
3021-000	Overhead Allocation	61,566	38,557	19,279	38,557	38,557		38,557
Total Other Charges		\$62,253	\$40,057	\$19,709	\$40,065	\$40,057	0	\$40,057
Fixed Assets								
4002-000	Equipment	\$0	\$0					\$0
4003-000	Plant and Infrastructure	9,850	40,000	17,946	18,000	10,000		\$10,000
Total Fixed Assets		\$9,850	\$40,000	\$17,946	\$18,000	\$10,000	0	\$10,000
Other Financing Uses								
5001-000	Operating Transfers Out	\$15,000	\$15,000		\$15,000	\$15,000		\$15,000
Total Other Financing Uses		\$15,000	\$15,000	\$0	\$15,000	\$15,000	0	\$15,000
Total Plant Operations		\$760,545	\$904,843	\$667,677	\$907,877	\$915,981	7,672	\$923,653

FUND 503 WATER ENGINEERING 5034

BASIC FUNCTIONS: This department is a component of the Engineering Department. It is responsible for the production of plans and specifications for water related projects. Staff also conducts reviews consultant produced engineering drawings and specifications.

2015-2016 PROGRAM GOALS:

- Provide timely engineering services for unforeseen minor water projects.
- Complete plans and specifications for the Main Street Water Line Project, Phase II.

ALLOCATED POSITIONS:	14/15	15/16
City Engineer	0.10	0.20
Engineering Technician II	0.10	0.10
Engineering Tech III Part-time	0.04	0.04
Engineering Technician III	<u>0.30</u>	<u>0.30</u>
Full-time Equivalent	0.54	0.64
Engineering Tech III Part-time	78	78 hours per year

BUDGET LINE ITEM COMMENTS/DETAILS:

2015-000 Communications \$1,050.
2041-000 Equipment Maintenance and Supplies \$1,350.
2044-000 Vehicle Operations \$300.
2055-000 Office Expense \$1,110.
2081-030 Water share of Engineering Dept. expense for janitorial. Total \$900.
2095-000 Rents and Leases - Equipment \$1,530.
2101-045 Other Special Departmental Expense \$450.
2105-000 Training & Travel \$1,350.
2110-000 Utilities \$600.
3020-000 Equipment Charges \$450.
6001-000 Contingencies \$1,200.
(All expenses above booked to 2198-042)

3021-000 Overhead Allocation \$2,315.

**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 503-Water Enterprise
Department 5034-Engineering**

		Actual	Budget	YTD	Projected	Dept	Budget	Budget
		6/30/2014	2014-2015	3/31/2015	Actual	Request	WS Adjs	Workshop
Financing Uses					06/30/10		5/26/2015	5/26/2015
Services and Supplies								
1001-000	Regular Employees	\$21,862	\$26,867	\$14,526	\$18,884	\$35,674		\$35,674
1002-000	Part-time Employees	3,708	2,349	1,512	\$1,966	2,358		\$2,358
1003-000	Overtime	103	0		\$0			0
1011-000	FICA	1,579	1,811	989	\$1,286	2,358		2,358
1012-000	Medicare	369	424	231	\$301	551		551
1013-000	Health Insurance	5,936	7,637	3,300	\$4,291	10,181		10,181
1014-000	Retirement	4,641	6,092	3,289	\$4,276	9,360		9,360
1015-000	Unemployment Insurance	199	320	122	\$158	303		303
1016-000	Workers Compensation	1,364	1,637	976	\$1,269	2,054		2,054
Total Salaries and Benefits		\$39,760	\$47,137	\$24,947	\$32,431	\$62,839	0	\$62,839
Services and Supplies								
2015-000	Communications	\$1,132	\$900	\$779	\$1,039	\$1,050		\$1,050
2041-000	Equipment Maintenance & Supplies	\$3,374	\$3,450	\$2,587	\$3,450	\$1,350		\$1,350
2044-000	Vehicle Operations	\$374	\$300	\$82	\$205	\$300		\$300
2055-000	Office Expense	\$1,140	\$1,110	\$589	\$785	\$1,110		\$1,110
2061-012	Architectural and Engineering							\$0
2081-030	Other Contract Services	\$11,040	\$1,200	\$1,118	\$1,200	\$900		\$900
2095-000	Rents and Leases-Equipment	\$1,529	\$1,608	\$627	\$1,255	\$1,530		\$1,530
2101-045	Other Departmental Expense	\$552	\$1,410	\$736	\$981	\$450		\$450
2105-000	Training and Travel	\$1,930	\$1,050	\$67	\$900	\$1,350		\$1,350
2110-000	Utilities	\$745	\$750	\$440	\$587	\$600		\$600
2198-042	Shared Engineering Services & Supplies							\$0
Total Services and Supplies		\$21,816	\$11,778	\$7,027	\$10,402	\$8,640	0	\$8,640
Other Charges								
3020-000	Shared Equipment Costs	\$586	\$450	\$189	\$377	\$450		\$450
3021-000	Overhead Allocation	4,402	2,315	1,158	2,315	2,315		\$2,315
Total Other Charges		\$4,988	\$2,765	\$1,346	\$2,692	\$2,765	0	\$2,765
Fixed Assets								
4002-000	Shared Equipment Costs	\$0	\$0					\$0
Total Fixed Assets		\$0	\$0	\$0	\$0	\$0	0	\$0
Other Financing Uses								
6001-000	Shared Engineering Contingencies	\$0	\$1,200	\$0	\$0	\$1,200		\$1,200
Total Other Financing Uses		\$0	\$1,200	\$0	\$0	\$1,200	0	\$1,200
Total Engineering Depart.		\$66,564	\$62,880	\$33,319	\$45,525	\$75,444	0	\$75,444

FUND 503 WATER CONTINGENCIES 5037

BASIC FUNCTIONS: The appropriation for contingencies is a budgetary provision for financing requirements that are unanticipated during budget preparation. Should the need for an unbudgeted expenditures arise during the year, an appropriation transfer will be made as required upon approval by the City Council. Use of these funds is restricted to the Water Enterprise Fund only.

FUND 503 WATER DEPARTMENT DEBT SERVICE 5038

BASIC FUNCTIONS: The City obtained a loan from the California Department of Water Resources in 1986 to finance a new water treatment plant to comply with safe drinking water standards. The debt is required to be serviced through water system user charges. Interest is payable semi-annually on April 1 and October 1 at a rate of 4.1439%. The outstanding principal balance of \$835,734 at July 1, 2015 is due semi-annually in the amount of \$205,484 per the year until October 2019. The current year principal payment will be \$172,622.48 and interest \$32,862.

The City obtained a loan from the California Department of Public Health under the Safe Drinking Water State Revolving Fund to finance construction of a project which would enable the City to meet safe drinking water standards. This debt is required to be serviced through water system user charges. This is a 0% interest loan in the amount of \$2,779,623. Payments in the amount of \$92,655 are payable annually for 30 years. Project was completed in May 2015 and payments should begin in late 2015 or early 2016 after the project is completely closed out.

WATER ENTERPRISE FINANCING SOURCES

REVENUES:

4201-000	Interest Income \$7,500.
6600-000	Water User Charges \$2,650,000.
6601-000	Penalty Charges \$44,000.
6604-000	Water Service Installation \$5,000.
6605-000	Water User Charges Credit Bureau \$2,500.
6606-000	Water Hookup Fees \$4,000.
6607-000	Backflow Checks \$10,800.
6608-000	Meter Availability Charge \$8,400.
6650-000	Temporary Construction Meters \$2,300.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015

Fund 503-Water Enterprise
Department 5037-Contingencies

<u>Financing Uses</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014-2015</u>	<u>YTD 3/31/2015</u>	<u>Projected Actual 6/30/2015</u>	<u>Dept Request</u>	<u>Budget WS Adjs 5/26/2015</u>	<u>Budget Workshop 5/26/2015</u>
6001-000 Appropriation for Contingencies	\$0	\$0	\$0	\$0	\$0		
Total Contingencies	\$0	\$0	\$0	\$0	\$0	0	\$0

Fund 503-Water Enterprise
Department 5038-Debt Service

<u>Financing Uses</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014-2015</u>	<u>YTD 3/31/2015</u>	<u>Projected Actual 6/30/2015</u>	<u>Dept Request</u>	<u>Budget WS Adjs 5/26/2015</u>	<u>Budget Workshop 5/26/2015</u>
3001-000 Principal	\$87,874	\$505,686	(\$25,369)	(\$25,369)	\$265,277		\$265,277
3002-000 Interest	52,649	48,299	39,280	39,280	32,862		32,862
3021-000 Overhead Allocation	5,161	1,078	539	1,078	1,078	86,279	87,357
Total Debt Service	\$145,684	\$555,063	\$14,450	\$14,989	\$299,217	86,279	\$385,496
Total Appropriations	\$2,727,837	\$3,387,631	\$1,400,243	\$2,352,190	\$3,728,812	(91,049)	\$3,637,763

Dept 0503
Financing Sources

<u>Revenue From Use of Money/Property</u>	<u>Actual 6/30/2014</u>	<u>Budget 2014-2015</u>	<u>YTD 3/31/2015</u>	<u>Projected Actual 6/30/2015</u>	<u>Dept Request</u>	<u>Budget WS Adjs 5/26/2015</u>	<u>Budget Workshop 5/26/2015</u>
4201-000 Interest Income	\$20,803	\$7,500	\$179	\$7,500	\$7,500		\$7,500
Total Rev From Use of Money/Prop	\$20,803	\$7,500	\$179	\$7,500	\$7,500	0	\$7,500
Intergovernmental Revenues							
5420-000 State DHS Loan Proceeds	\$2,390,441	\$500,000	\$500,000	\$500,000	\$0		\$0
Total Intergovernmental Revenues	\$2,390,441	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0

Charges for Services

6600-000 Water User Charges	\$2,285,458	\$2,643,059	\$1,775,098	\$2,366,798	\$2,650,000		\$2,650,000
6601-000 Water Penalty	74,749	72,950	33,115	44,153	44,000		44,000
6602-000 Renewal of Service Charge	0	0					0
6604-000 Water Service Installation Chg	1,921	3,500	4,421	5,895	5,000		5,000
6605-000 Water Use Chg Credit Bureau	1,146	600	2,539	3,386	2,500		2,500
6606-000 Water Hookup Fees	14,050	6,550	3,025	4,033	4,000		4,000
6607-000 Back Flow Checks	10,653	10,800	7,950	10,600	10,800		10,800
6608-000 Meter Availability Charge	9,010	8,800	6,310	8,413	8,400		8,400
6609-000 Credit Card Convenience Fee							
6650-000 Other Services	2,553	2,200	1,788	2,384	2,300		2,300
Total Charges for Services	\$2,399,540	\$2,748,459	\$1,834,247	\$2,445,663	\$2,727,000	0	\$2,727,000

Miscellaneous Revenue

7250-000 Miscellaneous Revenue	\$0	\$0					\$0
Total Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0	\$0

Other Financing Sources

8202-000 Operating Transfers In	\$0	\$0	\$0	\$0	\$0	0	\$0
Total Transfers In	\$0	\$0	\$0	\$0	\$0	0	\$0

Total Revenue	\$4,810,783	\$3,255,959	\$2,334,426	\$2,953,163	\$2,734,500	\$0	\$2,734,500
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Net Revenue (Cost)	\$2,082,946	(\$131,672)	\$934,183	\$600,972	(\$994,312)	91,049	(\$903,263)
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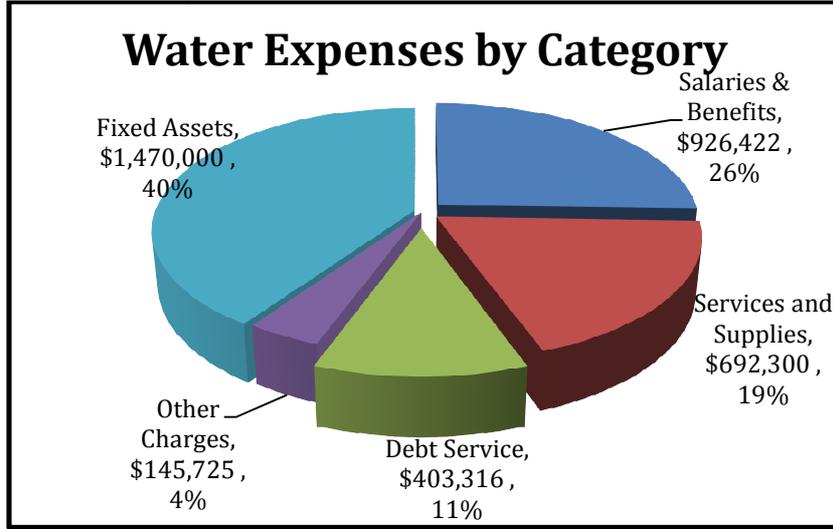
**CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2014-2015**

**Fund 503-Water Enterprise
Department 5037-Contingencies**

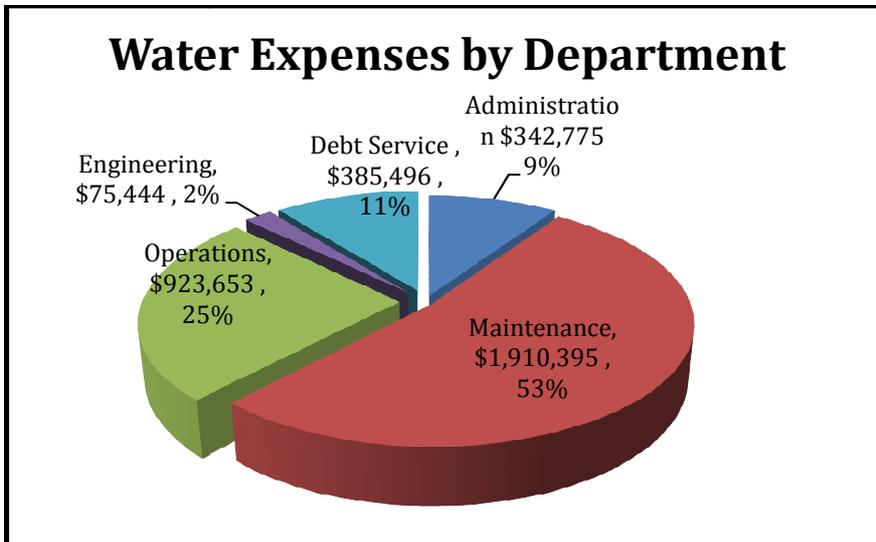
Financing Uses	Actual 6/30/2014	Budget 2014-2015	YTD 3/31/2015	Projected Actual 6/30/2015	Dept Request	Budget WS Adjs 5/26/2015	Budget Workshop 5/26/2015
Recap of Water Fund Expenses							
Water Administration 503-5030	\$255,167	\$323,972	\$160,856	\$267,868	\$342,775	0	\$342,775
Water Maintenance 503-5031	1,499,877	1,540,873	523,941	1,115,931	2,095,395	(185,000)	1,910,395
Water Plant Operations 503-5033	760,545	904,843	667,677	907,877	915,981	7,672	923,653
Water Engineering 503-5034	66,564	62,880	33,319	45,525	75,444	0	75,444
Water Fund Contingencies 503-5037	0	0	0	0	0	0	0
Water Fund Debt Service 503-5038	145,684	555,063	14,450	14,989	299,217	86,279	385,496
Water Other Financing Uses 503-503	0	0	0	0	0	0	0
Total Fund 503 Appropriations	\$2,727,837	\$3,387,631	\$1,400,243	\$2,352,190	\$3,728,812	(91,049)	\$3,637,763

WATER FUND EXPENDITURES

Water Fund Expenses by Category	
Salaries & Benefits	\$926,422
Services & Supplies	\$692,300
Debt Service	\$403,316
Other Charges	\$145,725
Fixed Assets	\$1,470,000
Total Water Fund Expenditures	\$3,637,763



Water Fund Expenses by Department	
Water Administration	\$342,775
Water Maintenance	\$1,910,395
Water Plant Operations	\$923,653
Water Engineering	\$75,444
Debt Service	\$385,496
Total Water Fund Expenditures	\$3,637,763



FUND 651 STATE AND LOCAL NARCOTICS ASSET FORFEITURE FUNDS

BASIC FUNCTIONS: This department is utilized to account for funds distributed to the Willits Police Department in accordance with law as a result of a local or state narcotics forfeiture and/or seizure. As required by law these funds will be utilized exclusively to support the law enforcement and prosecutorial efforts of the Willits Police Department. In Fiscal Year 2014/2015 over \$104,000 was received in the fund. The ending Fund Balance at June 30, 2015 is approximately \$200,000.

BUDGET LINE ITEM COMMENTS/DETAILS:

1003-000 K9 Overtime
2081-027 Major Crimes Task Force contribution \$4,500.

REVENUE:
7250-000 Operating transfers in from State Asset Seizure Fund 651 for Major Crimes Task Force annual contribution \$4,500

Other items funded in Fiscal Year 2014/15 included computer upgrades, protective equipment, specialized training, specialized patrol vehicles, the K-9 program, lobby waiting area improvements and tools for educating children regarding crimes.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

**Fund 651-Narcotics Forfeiture - State and Local
Department 6510**

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
Financing Uses							
Salaries and Employee Benefits							
1001-000 Regular Employees	\$0	\$0	\$96	\$124			\$0
1003-000 Overtime	\$8,365	\$0	\$297	\$386	\$1,000		\$1,000
1011-000 FICA	515		24	\$31			62
1012-000 Medicare	120		6	\$7			15
1013-000 Health Insurance	2,462		\$199	\$258			\$0
1014-000 Retirement	0		\$6	\$8			\$0
1015-000 Unemployment Insurance	39			\$0			\$0
1016-000 Workers Compensation	443		38	\$49			0
Total Salaries and Benefits	\$11,944	\$0	\$665	\$864	\$1,000	\$0	\$1,077
Services and Supplies							
2199-000 Other Services and Supplies	\$74,383	\$4,500	\$66,317	\$85,000	\$4,500		\$4,500
Total Services and Supplies	\$74,383	\$4,500	\$66,317	\$85,000	\$4,500	\$0	\$4,500
Operating Transfers Out							
5001-000 Transfers Out	\$4,500						\$0
Total Operating Transfers Out	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$90,827	\$4,500	\$66,981	\$85,864	\$5,500	\$0	\$5,577
Financing Sources - 0651							
Revenue From Use of Money/Property							
4201-000 Interest Income	\$226		\$52	\$0	\$0		\$0
Total Revenue From Use of Money/Prop	\$226	\$0	\$52	\$0	\$0	\$0	\$0
Miscellaneous Revenue							
7250-000 Miscellaneous Revenue	\$97,938	\$4,500	\$69,351	\$105,000	\$4,500		\$4,500
Total Miscellaneous Revenue	\$97,938	\$4,500	\$69,351	\$105,000	\$4,500	\$0	\$4,500
Total Revenue	\$98,164	\$4,500	\$69,402	\$105,000	\$4,500	\$0	\$4,500
Net Revenue (Cost)	\$7,337	\$0	\$2,421	\$19,136	(\$1,000)	\$0	(\$1,077)

FUND 654 FEDERAL NARCOTICS FORFEITURE FUND

BASIC FUNCTIONS: This department is utilized to account for funds distributed to the Willits Police Department in accordance with federal law as a result of federally forfeited property and/or funds from the Federal Department of Justice. These funds will be used to enhance future narcotics investigations, provide law enforcement drug and awareness training, and purchase needed equipment.

In Fiscal Year 2014/15 no additional funds were received. There were no expenditures. The ending Fund Balance at June 30, 2015 is 0.

FUND 655 DNA COST REIMBURSEMENT PROGRAM FUND

BASIC FUNCTIONS: This department is utilized to account for funds distributed to the Willits Police Department in accordance with California State laws for funds from the State Department of Justice. These funds are allocated to recover costs associated with collection of DNA from criminal offenders, provide law enforcement DNA collection training, and purchase needed equipment and supplies.

In Fiscal Year 2014/15 we received approximately \$6,050 in this fund. There was a transfer to the General Fund Revenue Account 100.1020.7250.000 of \$47,076 for reimbursement of expenses pursuant to the Memorandum of Understanding. Balance at June 30, 2015 will be approximately \$2,850.

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 654-Narcotics Forfeiture - Federal
Department 6540

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
<u>Services and Supplies</u>							
2199-000 Other Services and Supplies	\$23,927	\$0					\$0
Total Services and Supplies	\$23,927	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fixed Assets</u>							
4002-000 Equipment	\$0	\$0					\$0
Total Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$23,927	\$0	\$0	\$0	\$0	\$0	\$0
<u>Financing Sources - 0654</u>							
<u>Miscellaneous Revenue</u>							
4201-000 Interest Income	\$28	\$0					\$0
7250-000 Miscellaneous Revenue	0	0	\$0				\$0
Total Miscellaneous Revenue	\$28	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$28	\$0	\$0	\$0	\$0	\$0	\$0
Net Revenue (Cost)	(\$23,899)	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF WILLITS
DRAFT BUDGET
Fiscal Year 2015-2016

Fund 655-DNA Cost Reimbursements
Department 6550

	<u>Actual</u> <u>06/30/2014</u>	<u>Budget</u> <u>2014-2015</u>	<u>YTD</u> <u>3/31/2015</u>	<u>Projected</u> <u>Actual</u> <u>6/30/2015</u>	<u>Dept</u> <u>Request</u>	<u>Budget</u> <u>WS Adjs</u> <u>5/26/2015</u>	<u>Budget</u> <u>Workshop</u> <u>5/26/2015</u>
<u>Financing Uses</u>							
<u>Services and Supplies</u>							
2199-000 Other Services and Supplies	\$0	\$0					\$0
Total Services and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Fixed Assets</u>							
4002-000 Equipment	\$0	\$0					\$0
Total Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Operating Transfers Out</u>							
5001-000 Transfers Out				\$47,076			\$0
Total Operating Transfers Out	\$0	\$0	\$0	\$47,076	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$47,076	\$0	\$0	\$0
<u>Financing Sources - 0655</u>							
<u>Miscellaneous Revenue</u>							
4201-000 Interest Income	\$54		\$13				\$0
7250-000 Miscellaneous Revenue	6,526		\$1,441				\$0
Total Miscellaneous Revenue	\$6,580	\$0	\$1,454	\$0	\$0	\$0	\$0
Total Revenue	\$6,580	\$0	\$1,454	\$0	\$0	\$0	\$0
Net Revenue (Cost)	\$6,580	\$0	\$1,454	(\$47,076)	\$0	\$0	\$0

CITY OF WILLITS MASTER CLASSIFICATION AND COMPENSATION SCHEDULE
Effective July 1, 2015

	<u>SALARY SCHEDULE</u>	<u>CLASSIFICATION</u>	<u>BARGAINING UNIT</u>	<u>Step 1</u>	<u>Step 5</u>
<u>EXECUTIVE MANAGEMENT TEAM</u>					
<i>(Annual, unless otherwise noted)</i>					
City Manager	Contract	Executive Team	At-Will	\$105,000	
City Attorney	Contract	Executive Team	At-Will	\$150-\$200 hour	
Chief of Police	89E	Executive Team	At-Will	\$ 78,469.87	\$ 95,380.62
Public Works Director	88E	Executive Team	At-Will	\$ 76,534.83	\$ 93,028.57
Finance Director/City Treasurer	88E	Executive Team	At-Will	\$ 76,534.83	\$ 93,028.57
<u>MID-MANAGEMENT</u>					
City Engineer	88E	Management	At-Will	\$ 76,534.83	\$ 93,028.57
Administrative Supervisor-Police Dept.	68E	Mid-Management	Unrepresented	\$ 46,449.70	\$ 56,459.89
Police Lieutenant	84B	Mid-Management	Unrepresented	\$ 68,743.36	\$ 83,557.98
City Clerk/Facilities Coordinator	73I	Mid-Management	Unrepresented	\$ 53,154.43	\$ 64,609.54
Administrative Assistant/Deputy City Clerk (+.5%)	59C	Confidential		\$ 36,916.44	\$ 44,872.16
Human Resources Analyst	73I	Mid-Management	Unrepresented	\$ 53,154.43	\$ 64,609.54
Human Resources Technician (+.5% stipend/Confidential)	59C	Confidential		\$ 36,916.44	\$ 44,872.16
Building Official	73I	Mid-Management	Unrepresented	\$ 53,154.43	\$ 64,609.54
Building Official	62I	Classified		\$ 40,388.48	\$ 49,092.45
Associate Planner	73I	Mid-Management	Unrepresented	\$ 53,154.43	\$ 64,609.54
Associate Planner	68E	Classified		\$ 46,449.70	\$ 56,459.89
Utilities Superintendent	76J	Mid-Management	Unrepresented	\$ 57,432.18	\$ 69,809.17
Sewer Plant Supervisor	76J	Classified		\$ 57,432.18	\$ 69,809.17
<u>ADMINISTRATIVE</u>					
Senior Accountant	68E	Classified	Unrepresented	\$ 46,449.70	\$ 56,459.89
Administrative Assistant	59C	Classified	Unrepresented	\$ 36,916.44	\$ 44,872.16
Office Assistant III/Accounts Payable	59C	Classified	Unrepresented	\$ 36,916.44	\$ 44,872.16
Office Assistant III/Utility Billing	59C	Classified	Unrepresented	\$ 36,916.44	\$ 44,872.16
Office Assistant III	54J	Classified	Unrepresented	\$ 33,158.23	\$ 40,304.04
Office Assistant II	49G	Classified	Unrepresented	\$ 29,048.20	\$ 35,308.27
Office Assistant I	45A	Classified	Unrepresented	\$ 25,896.30	\$ 31,477.11
Administrative Intern (College level)	\$15.00/Hr.	Temporary	N/A		
Student Intern (High School)	\$ 9.00/Hr.	Temporary	N/A		
<u>POLICE DEPARTMENT</u>					
Police Sergeant w/Advanced POST	79D	Public Safety	WPOA (Sworn)	\$ 56,652.22	\$ 68,861.13
Police Sergeant w/Intermediate	77D	Public Safety	WPOA (Sworn)	\$ 53,892.62	\$ 65,506.82
Police Officer III	71A	Public Safety	WPOA (Sworn)	\$ 46,048.27	\$ 55,971.96
Police Officer II	69A	Public Safety	WPOA (Sworn)	\$ 43,805.20	\$ 53,245.50
Police Officer, I (Entry Level)	67A	Public Safety	WPOA (Sworn)	\$ 41,671.40	\$ 50,651.84
Reserve Officer – Level I	67A	Public Safety	WPOA (Sworn)	\$ 41,671.40	\$ 50,651.84
Reserve Officer – Part-time	\$27.00/Hr.	Public Safety	WPOA (Sworn)		
<u>POLICE DEPARTMENT - CONTINUED</u>					
<i>(Annual, unless otherwise noted)</i>					

CITY OF WILLITS MASTER CLASSIFICATION AND COMPENSATION SCHEDULE
Effective July 1, 2015

	<u>SALARY SCHEDULE</u>	<u>CLASSIFICATION</u>	<u>BARGAINING UNIT</u>	<u>Step 1</u>	<u>Step 5</u>
Investigator – Part-time	\$27.00/Hr.	Public Safety	WPOA (Sworn)		
Community Services Officer/Corrections Officer II	60I	Public Safety	WPOA (Non-Sworn)	\$ 25,694.92	\$ 43,387.40
Community Services Officer/Corrections Officer I	57A	Public Safety	WPOA (Non-Sworn)	\$ 32,463.84	\$ 39,460.00
Dispatcher	57A	Public Safety	WPOA (Non-Sworn)	\$ 32,463.84	\$ 39,460.00
Part-time Dispatcher	\$22.00/Hr.	Public Safety	WPOA (Non-Sworn)		
<u>PUBLIC WORKS, ENGINEERING, WATER, & WASTEWATER</u>					
Engineering Tech III	73I	Classified	Unrepresented	\$ 53,154.43	\$ 64,609.54
Engineering Tech II	65F	Classified	Unrepresented	\$ 43,205.18	\$ 52,516.17
Engineering Technical Writer	58D	Classified	Unrepresented	\$ 36,096.11	\$ 43,875.04
Lead Public Works Maintenance Worker	57I	Classified	IBEW	\$ 35,648.27	\$ 43,330.69
Public Works Maintenance Worker	52J	Classified	IBEW	\$ 31,543.06	\$ 38,340.78
Parks Worker	\$15.00/Hr.	Seasonal	N/A		
Water Plant Supervisor	76J	Classified		\$ 57,432.18	\$ 69,809.17
Chief Water Operator (Lead Operator)	73A	Classified	IBEW	\$ 52,103.20	\$ 63,331.77
Water Operator III	66G	Classified	IBEW	\$ 44,408.29	\$ 53,978.55
Water Operator II	59C	Classified	IBEW	\$ 36,916.44	\$ 44,872.16
Water Operator I	56D	Classified	IBEW	\$ 34,337.82	\$ 41,737.84
Water Operator-in-Training	52J	Classified	IBEW	\$ 31,543.06	\$ 38,340.78
Water & Sewer Operator-in-Training / Compliance	54J	Classified	IBEW	\$ 33,158.23	\$ 40,304.04
Chief Sewer Operator (Lead Operator)	73A	Classified	IBEW	\$ 52,103.20	\$ 63,331.77
Sewer Operator III	66G	Classified	IBEW	\$ 44,408.29	\$ 53,978.55
Sewer Operator II	59C	Classified	IBEW	\$ 36,916.44	\$ 44,872.16
Sewer Operator I	56D	Classified	IBEW	\$ 34,337.82	\$ 41,737.84
Sewer Operator-in-Training	52J	Classified	IBEW	\$ 31,543.06	\$ 38,340.78
<u>MUNICIPAL POOL</u>					
Pool Manager	\$16.75/Hr.	Seasonal	N/A		
Assistant Pool Manager	\$13.50/Hr.	Seasonal	N/A		
Pool Office Assistant	\$ 9.00/Hr.	Seasonal	N/A		
Swim Instructor II	\$ 10.00/Hr.	Seasonal	N/A		
Swim Instructor I	\$ 9.45/Hr.	Seasonal	N/A		
Lifeguard II	\$ 9.45/Hr.	Seasonal	N/A		
Lifeguard I	\$ 9.00/Hr.	Seasonal	N/A		

CITY OF WILLITS
DRAFT BUDGET
FISCAL YEAR 2014-2015
5 YEAR PLAN
FIXED ASSETS/CAPITAL IMPROVEMENT PROJECTS

General Fund (100)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
New Roof for Community Center		35,000			
New Floor for Community Center		35,000			
Repaint outside of City Hall		15,000			
Baechtel Grove Gym		12,000			
Pickup for Parks Maintenance 5 year lease	8,167	8,167	8,167	8,167	8,167
Total General Fund	\$ 8,167	\$ 105,167	\$ 8,167	\$ 8,167	\$ 8,167
Street Maintenance Fund (201)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2011 Rule 20 Underground District	796,673	-			
Total Street Maintenance Fund	\$ 796,673	\$ -	\$ -	\$ -	\$ -
Sales Tax Trans Impr Fund (202)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2020 Franklin Street (Paving)	-	-	-	625,000	-
2020 E. Valley St. Bridge	-	1,500,000	-	-	-
Total Transportation Improvement Fund	\$ -	\$ 1,500,000	\$ -	\$ 625,000	\$ -
Humboldt Street & Vicinity Rehab Fund (207)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2070 Humboldt St & Vicinity Rehab Project	560,000	0			
Total Humboldt Street & Vicinity Rehab Fund	\$ 560,000	\$ -	\$ -	\$ -	\$ -
Baechtel Road/RR Ave Corridor (209)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
2090 Baechtel Rd RR Ave Corridor	-	-			2,000,000
Total Regional Trans Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sewer Fund (501)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
5011 Vac Truck - 5 year lease - cost per year	18,260	18,260			
5011 TV Truck - 7 year lease - cost per year	4,311	4,311			
5011 Line Replacement	100,000	100,000	100,000	100,000	100,000
5011/13 4WD Pickup Truck (x2) 5 year lease - cost per year	16,920	16,920	16,920	16,920	16,920
5011/13 Maintenance building (\$360k @ 6.5% over 15 years)					37,628
5013 Levee Stabilization		150,000			
5015 Septage Receiving Station	235,000	-			
Total Sewer Assets/Projects	\$ 374,491	\$ 289,491	\$ 116,920	\$ 116,920	\$ 154,548

**CITY OF WILLITS
DRAFT BUDGET
FISCAL YEAR 2014-2015
5 YEAR PLAN**

FIXED ASSETS/CAPITAL IMPROVEMENT PROJECTS

Water Fund (503)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
5031 Meter Replacement Program	50,000	50,000	50,000	50,000	50,000
5031 Emergency Water line project	100,000				
5033 Pickup Truck (x2)	17,820	17,820	17,820	17,820	17,820
5033 Reservoir Management Equipment	30,000	32,250	32,250	32,250	32,250
5033 Maintenance and repair of plant access roads and fences	-				
Total Budgeted Water Assets/Projects	\$ 197,820	\$ 100,070	\$ 100,070	\$ 100,070	\$ 100,070

Other Water Assets/Projects	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Water system Master Plan		200,000			
Pneumatic mole		25,000			
Centennial Spillway Gates			550,000		
Main St main-Phase 3	980,000				
Bittenbender/Sherwood Pump Station & Water Line		200,000			
Clearwell Tank		100,000			
Della Avenue Water Main	80,000				
Spruce Street Water Main	30,000				
3 MG Water Tank Liner & Repair	300,000				
Future Water Supply project		2,000,000			
Total Other Water Assets/Projects	\$ 1,390,000	\$ 2,525,000	\$ 550,000	\$ -	\$ -

SUMMARY BY FUND	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
General Fund (100)	\$ 8,167	\$ 105,167	\$ 8,167	\$ 8,167	\$ 8,167
Street Maintenance Fund (201)	\$ 796,673	\$ -	\$ -	\$ -	\$ -
Sales Tax Transportation Improvement Fund (202)	\$ -	\$ 1,500,000	\$ -	\$ 625,000	\$ -
Humboldt Street & Vicinity Rehab Fund (207)	\$ 560,000	\$ -	\$ -	\$ -	\$ -
Baechtel Road/RR Ave Corridor Phase II Feasibility Study (209)	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Airport Fund (500)	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Fund (501)	\$ 374,491	\$ 289,491	\$ 116,920	\$ 116,920	\$ 154,548
Water Treatment Plant Improvements Project (409)	\$ -	\$ -	\$ -	\$ -	\$ -
Water Fund (503)	\$ 197,820	\$ 100,070	\$ 100,070	\$ 100,070	\$ 100,070
Other Water Assets/Projects	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL PROJECTS	\$ 1,937,151	\$ 1,994,728	\$ 225,157	\$ 850,157	\$ 2,262,785