

# City of Willows



**Fiscal Year 2024-25**

**Operating Budget**

# **CITY OF WILLOWS**

**Gary Hansen – Mayor**

**Evan Hutson – Vice-Mayor**

**Richard Thomas - Council Member**

**David Vodden – Council Member**

**Forrest Sprague – Council Member**

**Marti Brown – City Manager**

**Nathan Monck – Fire Chief**

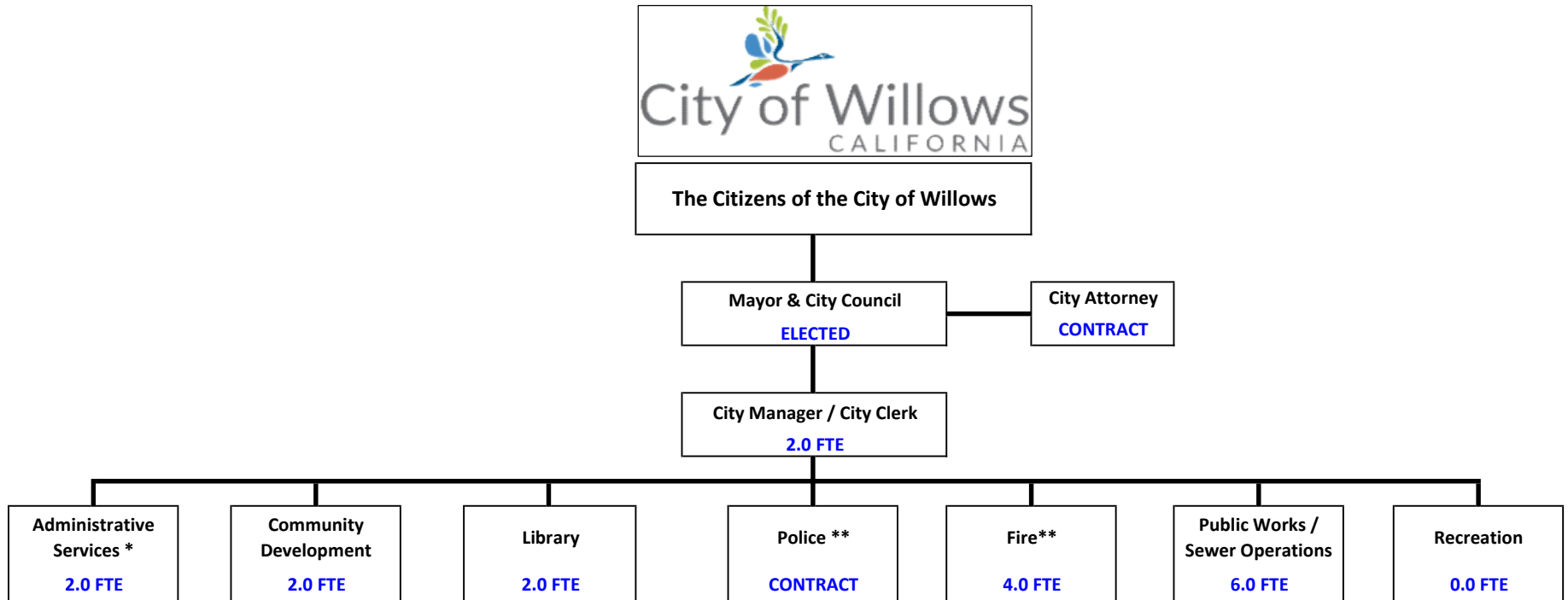
**Jody Meza – Library Director**

**Joe Bettencourt - Community Development & Services Director**

**Joanne Moore – Accounting Manager**

**Natasa Pfyl – Public Works Superintendent**

**Amos Hoover – City Clerk**



Total Full Time Equivalent Positions Funded - FY 2024-25:

18.0 FTE

Total Full Time Equivalent Positions not Funded - FY 2024-25:

2.0 FTE

Part-Time Temporary - Programs / Functions:

- Custodial Services
- Library Program
- Recreation / Swimming Programs
- Firefighters - PT

- Recreation Supervisor
- Maintenance Worker I/II

\* Contracted Positions / Functions - Administrative Services:

- Information Technology Operations

\*\* Contracted Functions - Public Safety:

- Police
- Fire Dispatch

## CITY OF WILLOWS FISCAL YEAR 2024-25 BUDGET OVERVIEW

Following is a summary of the Fiscal Year 2024-25 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On May 29, 2024 the City Council was provided with a Fiscal Year 2024-25 Preliminary Budget update which articulated fiscal activity expected for the balance of FY 2023-24 as well as preliminary estimates for the coming fiscal year. The Preliminary Budget process also provided staff the opportunity to inform the City Council of various funding issues and recommended alternatives to alleviate the issues – particularly in the General Fund. The final Proposed Budget presented herein incorporates any changes to fund schedules previously presented and includes budgetary information for all citywide funds.

Although the overall economy has essentially recovered from the impacts of the COVID-19 Pandemic, other areas of economic uncertainty continue to persist – inflationary pressures on basic public services costs; high interest rates; CalPERS investment return volatility and increasing unfunded liability amortization costs; and inconsistent financial market activity. Given these realities and future economic uncertainties, City staff remains actively engaged in the monitoring of all sectors of economic activity and resulting long-term impacts on consumer behavior and ultimately, the City’s budget.

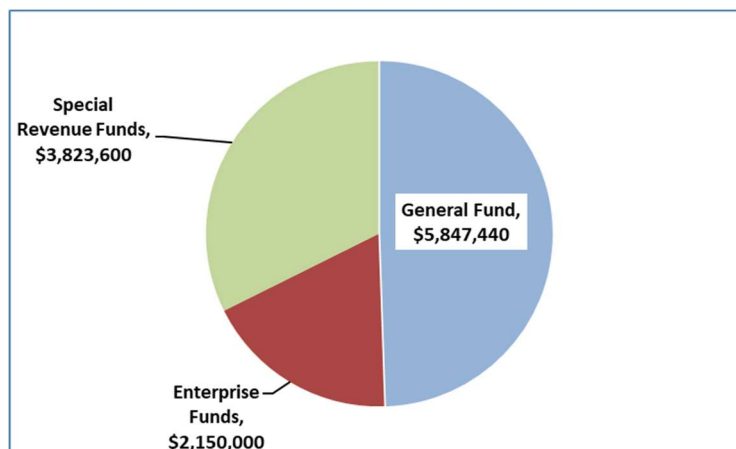
Combined operating budget estimated revenues for the 2024-25 fiscal year are \$11.8 million, compared to an estimated \$10.1 million for FY 2023-24. Total planned spending for FY 2024-25 is \$15.5 million, compared to \$11.2 million anticipated for FY 2023-24.

### **Citywide Revenues**

Total estimated revenues for FY 2024-25 increase by approximately \$1.7 million from the FY 2023-24 estimated actuals. The increase in overall expected revenues can be attributed to the one-time collection of project-related grant and other sources for activities expected to be completed in FY 2024-25 (Parks and Pool grants) offset by decreases in use of ARPA funding and other one-time revenues citywide.

### **Fiscal Year 2024-25 Budgeted Operating Revenues**

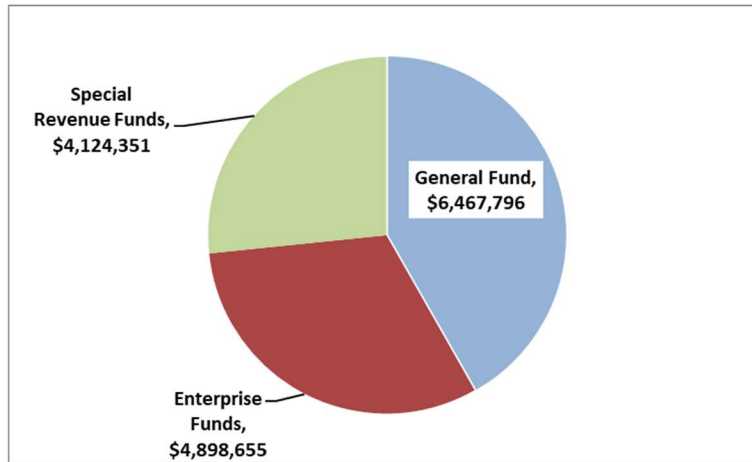
**Total Revenue = \$11,821,040**



## **Citywide Expenditures**

Anticipated expenditures for FY 2024-25 are \$15.5 million, an increase of approximately \$4.3 million from the \$11.9 million anticipated by the end of FY 2023-24. The majority of the increase in overall expenditures can be attributed to one-time expenditures related to various grant-related and other project expenditures expected in FY 2024-25, including significant sewer-related projects and improvements to Sycamore Park and the City's swimming pool. Also built into the expenditure base for FY 2024-25 is funding for all authorized positions for the entirety of the fiscal year (note: two positions are currently frozen with no funding provided – a Maintenance Worker in Public Works and the Recreation Supervisor). Budgeted expenditures by fund type are shown below:

### **Fiscal Year 2024-25 Budgeted Operating Expenditures Total Expenditures = \$11,336,000**



Taken as a whole, the above estimates indicate the City will be spending approximately \$3.7 million more than it will collect in revenue during the coming fiscal year, resulting in uses of carryover monies, one-time funding expected for citywide capital projects; and fund balance earmarked primarily for capital outlay (ARPA funded) and debt service in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds while laying out respective financial plans for the 2024-25 fiscal year consistent with strategies and directives set forth by the City Council.

A brief overview of the City's major funds is presented below:

**General Fund**

FY 2024-25 General Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 6,085,375	\$ 6,843,369
FY 2024-25 Proposed Budget	\$ 5,847,440	\$ 6,467,796

As indicated above, the Preliminary General Fund Budget accounts for revenues of \$5,847,440 and expenditures of \$6,467,796; and requires the anticipated use of \$620,356 in General Fund Reserves (Fund Balance) to balance the overall budget. Specific revenue and expenditure impacts to the City's General Fund for FY 2024-25 are noted below.

FY 2024-25 budgeted revenue of \$5,847,440 reflects an approximate \$238,000 decrease from revenues anticipated to be collected in FY 2023-24, primarily due to:

- Anticipated 2.0% increase in Property Taxes consistent with current housing market activity and increase in State CPI;
- A slight decrease in Sales Tax consistent with the forecast provided by HdL (the City's Sales Tax Consultant) and staff expectations given the current state of the local economy (decrease of \$62,725);
- An approximate \$82,000 decrease in Transient Occupancy Taxes consistent with current and prior year activity;
- A continued charge to the Sewer Enterprise Fund for general overhead absorbed by the General Fund (administrative staff; audit costs; City Hall utilities costs; legal retainer costs; information technology and financial system costs) - \$128,524;
- Inclusion of reimbursed costs associated with Planning and Engineering activities (\$70,000);
- Continuation of the CalFire Grant supporting operational activities in the Fire Department (\$210,937);
- A transfer in from the Streets Development Impact Fee Fund to offset debt service costs associated with the UMPQUA Bank Gap Loan; and
- Use of \$264,208 in remaining ARPA funding towards the new Police Services Contract with Glenn County.

FY 2024-25 budgeted expenditures of \$6,467,796 reflects an approximate decrease of \$376,000 from anticipated expenditures to be incurred in FY 2023-24, primarily due to:

- Addition of an appropriation for City Goal Setting and Public Safety Consulting (\$10,000);
- An increase to the City Attorney's Office appropriation for Special Projects legal services (\$16,000);
- An increase to personnel services costs in the Finance Department to account for two positions filled for the entire year and staff transition (\$55,169);
- An increase to personnel services costs in the Planning Department primarily to account for positions filled for the entire year (\$39,853);
- A slight increase in the IT services contract;

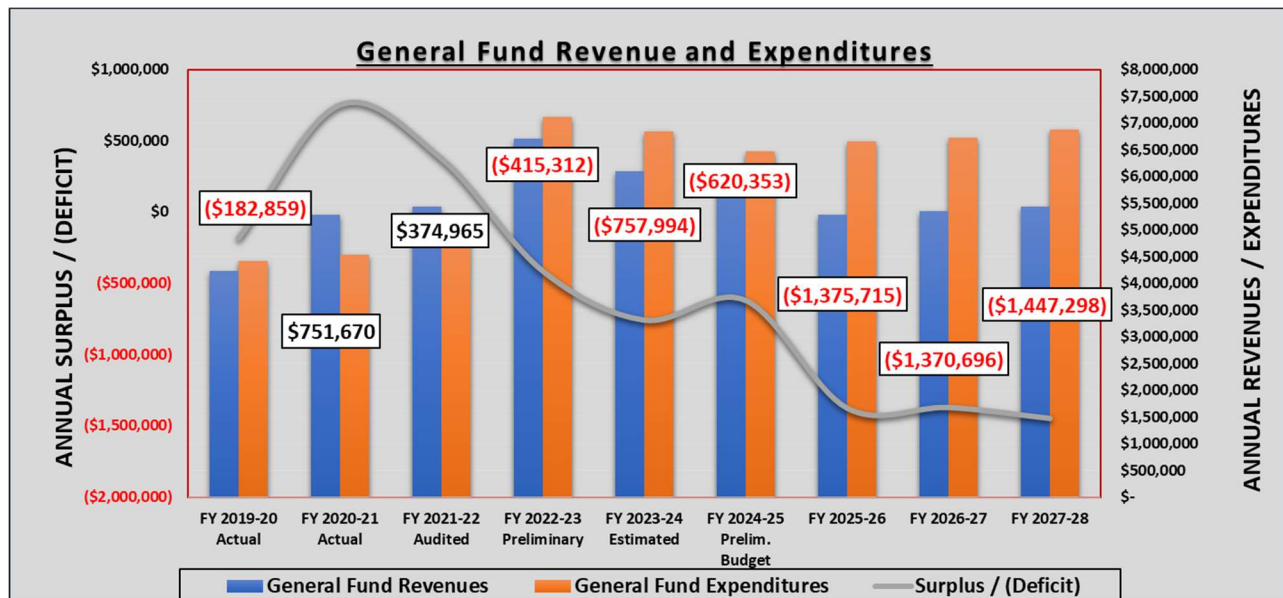
- PG&E cost increases;
- Continued appropriation of \$2 million annually towards the Police Services Contract with Glenn County (note: this contract will increase to \$2,355,000 in FY 2025-26);
- Update of the Engineering appropriation to account for increased activity; in addition to
- Offsetting reductions for multiple capital and other expenditures funded by one-time revenues (i.e. grants for Public Works and Fire activities and equipment).

The FY 2024-25 Proposed Budget assumes that all authorized positions will be filled for the entirety of the fiscal year (i.e. no vacancy savings built into the budget), although it should be noted that appropriations have been removed for 1.0 Maintenance Worker and the Part-time Recreation Manager positions. Furthermore, the FY 2024-25 Proposed Budget schedules do not include costs for any labor increases that may ultimately be approved by the City Council at the conclusion of ongoing and future labor negotiations.

Given the existing fiscal framework, it is projected that the City will experience structural deficits of \$1.3 to \$1.4 million beginning in FY 2025-26. These structural deficits result from a combination of several fiscal issues:

- The elimination of one-time revenues to fund basic operations (i.e. ARPA / Grant sources for Fire and Parks/Recreation);
- Significant public safety expenditure growth each year beginning in FY 2025-26; and
- Base expenditure growth due to inflation that outstrips base revenue growth.

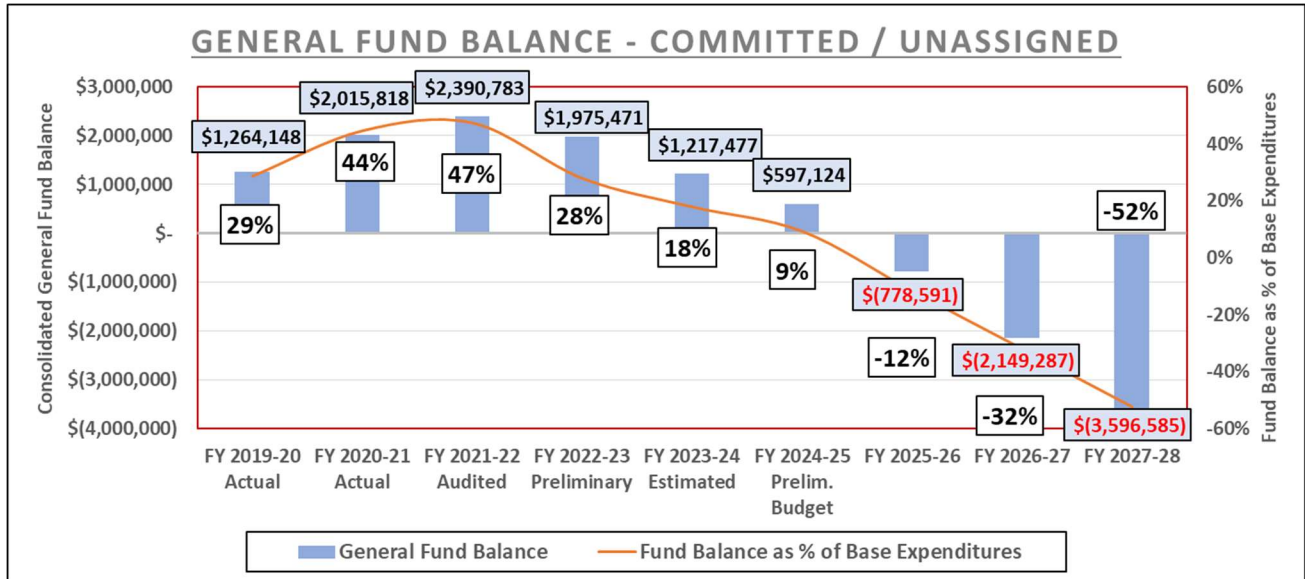
The updated multi-year forecast for the General Fund is presented below:



Given the fiscal forecast noted above, it is projected that the City will exhaust its current General Fund reserves sometime during FY 2025-26 – two years from now.

### **FY 2024-25 PRELIMINARY GENERAL FUND BUDGET FUND BALANCE**

Taking into account all of the aforementioned revenue and expenditure activity anticipated for FY 2024-25 in addition to base revenues and expenditures forecasted for the next few years, reserves in the General Fund will be impacted as indicated in the graph below:



Given the Preliminary General Fund Budget framework, General Fund reserves are anticipated to be approximately \$597,000 at the end of FY 2024-25. Based on the base budget over the next several years (consistent levels of service with currently budgeted staff) it is anticipated that the General Fund will exhaust all reserves currently available by FY 2025-26.

#### **General Fund Reserves**

Taking into account the above, staff is recommending a Proposed General Fund Budget that uses \$620,356 in reserves. Total General Fund reserves are anticipated to be approximately \$597,131 at the end of FY 2024-25. This amount represents 9% of all General Fund expenditures anticipated for FY 2024-25. Projected reserve levels as of June 30, 2025 are expected to include:

- \$ 200,000 Working Capital Reserve
- 5,000 Capital Reserve
- 392,131 Undesignated Reserves
- \$ 597,131 Total General Fund Reserves



### **ENTERPRISE FUNDS**

The City currently has only one active Enterprise Funds – the Sewer Fund. During FY 2023-24, the City successfully transitioned the Water Enterprise Fund over to Cal Water and will not be providing water service in the future. The Enterprise Funds are treated as “business-type” funds whereby all support for the enterprise activity is paid directly by those who benefit from the service – the rate payers. The proposed budgets for the Sewer and Water Funds are discussed below.

### **Sewer Enterprise Fund**

FY 2024-25 Sewer Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 2,055,350	\$ 1,865,286
FY 2024-25 Proposed Budget	\$ 2,150,000	\$ 4,898,655

FY 2024-25 Sewer Fund revenues are currently projected to be approximately \$95,000 higher than prior year budgeted amounts primarily due to a programmed rate increase offset by not budgeting Sewer Connection Fees (these fees are recognized as they are collected by the City). Sewer Fund expenditures are recommended to be approximately \$3 million higher than those expected in the current year due to the budgeting of an array of capital expenditures to include:

- Multiple Lift Stations (Sycamore Street; Pacific Avenue; Road 57; Cherry Street)
- Lassen Street Sewer Rehabilitation
- WWTP Safety Improvements and Upgrades
- Annual Sewer Replacement Project
- Shasta / Butte Replacement Project

The above referenced capital projects will be funded using bond proceeds previously collected. It is anticipated that the Sewer Fund will have \$1,373,718 in Unobligated Fund Balance at the end of FY 2024-25. Assuming all capital projects noted above are completed, there will be \$522,483 remaining in Bond Capital Reserves.

### **Water Fund**

FY 2024-25 Water Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 664,751	\$ 646,791
FY 2024-25 Proposed Budget	\$ -	\$ -

FY 2024-25 Water Fund revenues and expenditures are currently projected to be zero as this fund is scheduled to be closed out. As previously mentioned, the City transitioned the Water

Enterprise into the Cal Water System during FY 2023-24 by undertaking a tie-in project using funds received through the American Rescue Plan Act (ARPA). This project should be complete by the end of FY 2023-24, negating the need for the City to continue providing water services.

### **SPECIAL REVENUE FUNDS - TRANSPORTATION**

The City's Transportation-related Special Revenue Funds include the Gas Tax, RMRA (SB-1) and RSTP funds. Revenues earned in these funds can only be used for applicable transportation-related purposes. The proposed budgets for the Transportation Special Revenue Funds are discussed below.

#### **Gas Tax Funds**

FY 2024-25 Gas Tax Funds Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 178,880	\$ 244,153
FY 2024-25 Proposed Budget	\$ 181,843	\$ 113,827

The Gas Tax Funds account for the receipt of gas tax revenues which may be used towards applicable transportation-related expenditures. Gas Tax revenues anticipated to be collected during FY 2024-25 are expected to be slightly higher than those expected to be collected in FY 2023-24.

Gas tax Fund appropriations are anticipated to be approximately \$130,000 lower in FY 2024-25 when compared those anticipated for FY 2023-24, primarily due to a reduced appropriation for capital projects expected. Capital projects are expected to only include \$6,827 allocated towards the Street Maintenance Program.

It is anticipated the Gas Tax Fund will have \$285,297 in fund balance remaining at the end of the 2024-25 fiscal year.

#### **RMRA / SB-1 Funds**

FY 2024-25 RMRA / SB-1 Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 157,197	\$ 60,000
FY 2024-25 Proposed Budget	\$ 167,705	\$ 158,173

The RMRA SB-1 Fund accounts for the receipt of SB-1 revenues which may be used towards applicable transportation-related expenditures. SB-1 revenues anticipated to be collected during

FY 2024-25 are expected to be slightly higher than those expected to be collected in FY 2023-24.

RMRA SB-1 Fund appropriations are anticipated to be approximately \$98,000 higher in FY 2024-25 when compared those anticipated for FY 2023-24, primarily due to an increased appropriation for capital projects expected. Capital projects are expected to only include \$158,173 allocated towards the Street Reconstruction / Resurfacing Program.

It is anticipated the RMRA SB-1 Fund will have \$463,653 in fund balance remaining at the end of the 2024-25 fiscal year.

### **RSTP Fund**

FY 2024-25 RSTP Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 474,281	\$ 170,000
FY 2024-25 Proposed Budget	\$ 100,000	\$ 105,879

The RSTP Fund accounts for the receipt of regional transportation and grant-related funding periodically received through the County and/or State. These revenues may be used towards applicable transportation-related expenditures. For FY 2024-25, a placeholder revenue estimate of \$100,000 has been included to account for potential RSTP funding from the County.

RSTP Fund appropriations are anticipated to be approximately \$64,000 lower in FY 2024-25 when compared those anticipated for FY 2023-24, primarily due to a decreased appropriation for capital projects. Capital projects are expected to only include \$66,200 allocated towards the Annual Sidewalk Maintenance Project and \$39,679 allocated towards the Street Resurfacing Program.

It is anticipated the RSTP Fund will have \$262,158 in fund balance remaining at the end of the 2024-25 fiscal year.

### **SPECIAL REVENUE FUNDS - LIBRARY**

The City's Library-related Special Revenue Funds include the County Library, Literacy Pass-Through, Zip Books, Northnet Training and CLSA Delivery funds. Revenues earned in these funds can only be used for applicable library-related purposes. The proposed budgets for the Library Special Revenue Funds are discussed below.

**County Library / Literacy Pass-Through Funds**

FY 2024-25 County Library / Literacy Pass Through Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 273,138	\$ 320,016
FY 2024-25 Proposed Budget	\$ 127,700	\$ 127,700

FY 2024-25 County Library Fund revenues are projected to be approximately \$145,000 less than those collected in FY 2023-24. This decrease is due to one-time revenues received from the County and the Health Department in FY 2023-24 to be used specifically for library services. Revenue sources in FY 2024-25 consist of the annual allocation of funding from Glenn County and the anticipated receipt of a Library Literacy Grant from the State of California. This funding covers a share of costs associated with the City of Willows library branch.

FY 2024-25 County Library Fund expenditures are projected to be approximately \$192,000 less than those anticipated for FY 2023-24. This reduction in expenditures is related to a decreased transfer out of the County Library Fund to the General Fund. The transfer out essentially covers costs related to the Willows Branch, which are wholly accounted for in the General Fund.

It is anticipated that the County Library / Literacy Funds will have no fund balance remaining on June 30, 2025, as all funding received for the library goes to cover net operating costs borne by the City's General Fund.

**Zip Books Fund**

FY 2024-25 Zip Books Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 7,517	\$ 8,500
FY 2024-25 Proposed Budget	\$ 7,517	\$ 9,750

Both revenues and expenditures anticipated for the Zip Books Fund are updated to the budget as funds are received (typically at mid-year). Both revenues and expenditures are anticipated at the same levels from year-to-year.

It is anticipated that the Zip Books Fund will have no fund balance remaining on June 30, 2025 as all anticipated funding received into the is fund is appropriated for use.

**Northnet Training Fund**

FY 2024-25 Northnet Training Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 1,500	\$ -
FY 2024-25 Proposed Budget	\$ 1,500	\$ 4,773

Both revenues and expenditures anticipated for the Northnet Training Fund are updated to the budget as funds are received (typically at mid-year). Although there are no revenues expected to be received at this time, the remaining fund balance anticipated at the end of FY 2023-24 is appropriated for use in FY 2024-25.

It is anticipated that the Northnet Training Fund balance will be zero on June 30, 2025.

**CLSA Delivery Fund**

FY 2024-25 CLSA Delivery Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 7,840	\$ 7,500
FY 2024-25 Proposed Budget	\$ 7,840	\$ 7,500

Revenues anticipated to be received in the CLSA Delivery Fund have been updated to account for E-Rate revenues anticipated to be received during FY 2024-25. Expenditures for broadband costs are at the level expected to be incurred in the prior year.

It is anticipated that the CLSA Delivery Fund will have approximately \$26,406 in fund balance remaining on June 30, 2025.

**SPECIAL REVENUE FUNDS – MISCELLANEOUS OPERATIONAL**

The City's Miscellaneous Operational Special Revenue Funds include the Certified Access, Willows L&L, Recreation Reimbursement, Recreation Cultural, Community Discretionary, Mall Maintenance and State Recycling Grant funds. These funds can only be used for fund-specific purposes and are discussed below.

**Certified Access (ADA) Fund**

FY 2024-25 Certified Access (ADA) Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 1,500	\$ -
FY 2024-25 Proposed Budget	\$ 1,500	\$ -

Revenues anticipated to be received in the Certified Access (ADA) fund have been updated to account for a portion of the business license fees received specific to ADA Access upgrades. There are no expenditures anticipated for FY 2024-25. These funds may be used towards any eligible ADA purpose.

It is anticipated that the Certified Access (ADA) Fund will have approximately \$14,667 in fund balance remaining on June 30, 2025.

**Willows Lighting & Landscaping Fund**

FY 2024-25 Willows Lighting & Landscaping Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 34,115	\$ 10,700
FY 2024-25 Proposed Budget	\$ 35,909	\$ 39,909

Revenues anticipated to be received in the Willows Lighting & Landscaping Fund during FY 2024-25 are approximately \$1,800 more than those anticipated to be collected for FY 2023-24. This increase in revenues can be attributed to funding needed from assessments to satisfy expenditure requirements outlined in the Engineers Reports prepared for the City's three districts. Expenditures in the various districts are budgeted approximately \$29,200 more than expenditures anticipated for FY 2023-24 consistent with the needs in the districts discussed in the annual Engineer's Report.

It is anticipated that the Willows Lighting & Landscaping Fund will have approximately \$68,683 in fund balance remaining on June 30, 2025, which may be used towards any applicable expenditure as discussed in the annual Engineer's Report.

**Community Discretionary Fund**

FY 2024-25 Community Discretionary Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 5,890	\$ 18,836
FY 2024-25 Proposed Budget	\$ 5,890	\$ 13,500

The Community Discretionary Fund accounts for the receipt of defederalized CDBG loan repayment funds which may be used for any discretionary purpose. The City has historically used these funds for LAFCO, League of CA Cities dues, and memberships in economic development-related groups. Revenue for FY 2024-25 are anticipated to be at the same level as those received in FY 2023-24 as CDBG loans are repaid.

Community Discretionary Fund appropriations are anticipated to be \$13,500, which accounts for expenditures for Property Tax special assessments on City-owned parcels and the annual payment to LAFCO. All other payments historically funded by this funding source have been moved to the General Fund (if necessary) due to the lower receipts of loan payments.

It is anticipated the Community Discretionary Fund will have \$813 in fund balance remaining at the end of the 2024-25 fiscal year.

**Mall Maintenance Fund**

FY 2024-25 Mall Maintenance Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 22,971
FY 2024-25 Proposed Budget	\$ -	\$ -

Mall Maintenance Fund appropriations are increased in FY 2023-24 to transfer remaining funding available to the General Fund to offset costs associated with Mall Maintenance. The Mall Maintenance Fund is recommended to be closed out as there has been no revenue received for several years and all expenditures are paid from the General Fund.

Since this fund is recommended to be closed after FY 2023-24, it is anticipated that the Mall Maintenance Fund will have no remaining fund balance June 30, 2025.

**State Recycling Grant Fund**

FY 2024-25 State Recycling Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ -
FY 2024-25 Proposed Budget	\$ -	\$ -

There are no revenues or expenditures recommended in the State Recycling Grant Fund. To the extent any grant funding is received, these funds may be used towards applicable recycling expenditures.

It is anticipated that the State Recycling Grant Fund will have approximately \$8,969 in fund balance remaining on June 30, 2025, which may be used towards any recycling-related (equipment purchases, etc.) purpose.

**SPECIAL REVENUE FUNDS – CDBG / HOUSING**

The City's CDBG / Housing Special Revenue Funds include the CDBG Housing and HOME Program Income funds. These funds receive grants and loan repayments related to CDBG and HOME programs. Loan repayments are typically noted as "Program Income", which may be used towards new applicable loans consistent with program guidelines or in certain cases, defederalized to the extent loan repayment collections are lower than \$35,000 annually.

**CDBG Housing Fund**

FY 2024-25 CDBG Housing Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 5,890	\$ 5,890
FY 2024-25 Proposed Budget	\$ 5,890	\$ 5,890

Both revenues and expenditures are budgeted at \$5,890 to account for the anticipated receipt of loan payments and subsequent transfer out to the Community Discretionary Fund, respectively. As noted in the discussion for the Community Discretionary Fund, loan repayments have trended lower in recent years, causing the funding towards discretionary activities to drop.

It is anticipated that the CDBG Housing Fund will have no fund balance remaining at the end of the fiscal year as all amounts are defederalized.



**HOME Program Income Fund**

FY 2024-25 HOME Program Income Loan Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 4,469	\$ -
FY 2024-25 Proposed Budget	\$ -	\$ -

There are no revenues and expenditures anticipated in the HOME Program Income Fund for FY 2024-25. As the loans in this fund are paid back, funds will become available for future loans and /or program administrative expenditures. Expenditures in this fund are related to administration costs associated with loan monitoring.

Due to the deferred nature of repayment of the loans in this fund, it is anticipated that the HOME Program Income Fund will not have any fund balance as of June 30, 2025.

**CDBG Over-the-Counter Loan Fund**

FY 2024-25 CDBG Over-the-Counter Loan Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 113,731	\$ 5,000
FY 2024-25 Proposed Budget	\$ 113,731	\$ 5,000

Revenues received in the CDBG Over-the-Counter Loan Fund are related to payback of a loan provided to Rumiano Cheese Company for improvements. These funds may be used for future loans from this fund consistent with a Program Income Re-Use Plan.

Expenditures incurred in the CDBG Over-the-Counter Loan Fund are related to administrative costs incurred to monitor the Rumiano Cheese Company loan.

It is anticipated that the CDBG Over-the-Counter Loan Fund will have approximately \$345,132 in fund balance as of June 30, 2025. These funds may be used to provide future loans.

**SPECIAL REVENUE FUNDS – PROJECTS**

The City's Project Special Revenue Funds include the Basin Street, EDA Grant, SB-2 Grant and CDBG HOME Grant funds. These funds can typically only be used for project-specific purposes.

These funds are opened to account for project-specific activity during a defined time period. As project activity winds down and projects are completed, the fund is closed out.

### **Basin Street Fund**

FY 2024-25 Basin Street Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 6,968
FY 2024-25 Proposed Budget	\$ -	\$ -

The Basin Street Fund accounts for project activity associated with upgrades made to Basin Street and funded by an Over-the-Counter CDBG Grant. All activity associated with this fund has been completed and there is no revenue activity expected for FY 2024-25.

Expenditures in the Basin Street Fund are only related to payments towards the Gap Loan. The final amount remaining in this fund was transferred to the General Fund in FY 2023-24 to help offset costs associated with the Gap Loan debt service.

This fund is recommended to be closed at the end of FY 2023-24 as it will have no remaining fund balance to carry over into FY 2024-25.

### **EDA Grant Fund**

FY 2024-25 EDA Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 661
FY 2024-25 Proposed Budget	\$ -	\$ -

The EDA Grant Fund accounts for project activity associated with the South Willows Infrastructure Projects. There are no revenues or expenditures anticipated for this fund as the project has been completed and the fund will be closed out.

### **Proposition 68 / Clean CA / Parks Grant Fund**

FY 2024-25 Prop 68 / Clean CA / Parks Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 2,958,375
FY 2024-25 Proposed Budget	\$ -	\$ 2,958,375

The Proposition 68 / Clean CA / Parks Grant Fund is a new fund that accounts for one-time grant-related revenues received to perform upgrades / updates to the City’s swimming pool and Sycamore Park. Funding sources for these projects include a Clean California Grant for \$2,581,375, a contribution from the County (CARES Act shared funding) for \$200,000 and a Proposition 68 Parks grant in the amount of \$177,000. It is anticipated that these funds will be used during FY 2024-25 towards applicable projects.

### **SB-2 Grant Fund**

FY 2024-25 SB-2 Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ -
FY 2024-25 Proposed Budget	\$ -	\$ -

The SB-2 Grant Fund accounts for project activity associated with SB-2 grant eligible activity. There are no revenue or expenditures anticipated for this fund during FY 2023-24. It is anticipated that this fund will be closed out at the end of FY 2024-25 and the \$58,022 amount remaining in fund balance will be transferred to cover expenditures previously incurred in other funds.

### **USDA RDBG Grant Fund**

FY 2024-25 USDA RDBG Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ 2,767	\$ -
FY 2024-25 Proposed Budget	\$ 102,250	\$ 102,250

The USDA RDBG Grant Fund accounts for project activity associated with RDBG grant eligible activity. Revenues and expenditures offset each other for FY 2023-24. It is anticipated that this fund will not have any fund balance at the end of FY 2024-25.

### **HOME Grant Fund**

FY 2024-25 HOME Grant Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 3,400
FY 2024-25 Proposed Budget	\$ -	\$ 3,400

The HOME Grant Fund accounts for project activity associated with the Sycamore Street Apartments project. Both revenues and expenditures have been updated to account for fiscal activity to date. Anticipated expenditures for FY 2024-25 include loan monitoring costs related to the Sycamore Street Apartments Loan. It is anticipated that this fund will continue into the future to account for future loan payments once they are made.

### **SPECIAL REVENUE FUNDS – IMPACT FEES**

The City's Impact Fees Special Revenue Funds include the Fire, Police, Storm Drainage, Streets, Parks, I-5 Interchange and Library Impact Fee funds. These funds may only be used for allowable expenditures consistent with parameters outlined in each fee's originating resolution consistent with AB-1600.

Revenues and expenditures for most Impact Fee funds typically do not have any revenues or expenditures budgeted at the beginning of the fiscal year due to the unpredictable nature of when actual revenues are received and no projects being budgeted.

It should be mentioned that balances in both the Storm Drainage Development and Street Development Impact Fee Funds have been utilized in FY 2023-24 and FY 2024-25 to fund the debt service payments associated with the City's Gap Loan. The Gap Loan was taken out by the City several years ago to provide bridge funding for multiple City projects funded by grants and ultimately, General Fund sources due to project change orders and cost over-runs.

Anticipated fund balances as of June 30, 2025 for each of the Impact Fee Funds are as follows:

Fire Impact Fee – \$2,063  
Police Impact Fee - \$62,812  
Storm Drain Impact Fee - \$0  
Streets Development Impact Fee - \$0  
Parks Facilities Impact Fee - \$341,904  
I-5 Interchange Impact Fee - \$400,286  
Library Development Impact Fee - \$145,200

**COVID-19 / ARPA FUND**

The COVID-19 / ARPA Fund accounts for the receipt and ultimate expenditure of \$1,452,552 in federal funds received related to the American Rescue Plan Act. These funds were received over two fiscal years and are currently available for eligible expenditures.

**COVID-19 / ARPA Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2023-24 Estimated Actuals	\$ -	\$ 797,840
FY 2024-25 Proposed Budget	\$ -	\$ 294,208

Revenues into the ARPA Fund were received in FY 2021-22 and FY 2022-23. There are no further revenues anticipated for FY 2024-25. The expenditure plan for the ARPA funding is noted in the table below:

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
		EXPENDED	ACTUAL	ESTIMATED	PROPOSED
<b>ARPA Reconciliation:</b>					
Employee Stipends		\$ 75,212	\$ -	\$ -	\$ -
Video / Pictures Marketing		\$ -	\$ 15,500		\$ -
Master Fee Update		-	-	-	30,000
Swimming Pool Upgrades		-	-	-	-
City Hall Upgrades		-	-	66,299	-
Cal Water Main Connection		-	-	627,791	-
Fire Dept Equipment		-	97,394	-	-
Update Municipal Code		-	-	43,750	-
Upgrade Audio Visual - CC		-	-	-	-
Fire Truck Upgrades		-	13,000	-	-
Public Works Equipment		-	103,189	-	-
ERP System Upgrade		-	56,209	60,000	-
Police Services Contract		-	-	-	264,208
Total ARPA Expended / Committed:		\$ 75,212	\$ 285,292	\$ 797,840	\$ 294,208
			Total Expended Committed:		\$ 1,452,552
			Total ARPA Remaining:		\$ -

City of Willows  
Fiscal Year 2024-25 Proposed Budget  
Capital Outlay / Projects Reconciliation

Fund	Capital Outlay / Project	Outlay	Project
<b><u>General Fund</u></b>			
- Non-Departmental	Upgrade Computer Equipment (Tyler)	\$ 50,000	
	Computer / Office Equipment - Base	5,000	
	Fire Equipment - Base	\$ 10,000	
<b><u>Sewer Fund</u></b>			
	Sycamore Street Lift Station	\$	189,750
	Pacific Avenue Lift Station		178,250
	Lassen Street Sewer Rehab		201,250
	Road 57 Lift Station		103,500
	Cherry Street Lift Station		139,165
	WWTP - Safety Improvements		30,000
	Annual Sewer Replacement Program		1,925,000
	WWTP Upgrades		125,000
	Shasta / Butte Replacement Project		132,250
<b><u>Gas Tax Fund</u></b>			
	Streets Maintenance	\$	6,827
<b><u>RMRA / SB-1 Fund</u></b>			
	Streets Reconstruction / Resurfacing	\$	158,173
<b><u>RSTP Program Fund</u></b>			
	Annual Sidewalk Maintenance	\$	66,200
	Streets Resurfacing Projects		39,679
<b><u>Parks Grant Fund</u></b>			
	Parks / Pool Projects	\$	2,958,375
<b><u>COVID 19 / ARPA Fund</u></b>			
	Master Fee Schedule Update	\$ 30,000	
Citywide Capital Outlay / Projects Totals:		<b>\$ 95,000</b>	<b>\$ 6,253,419</b>
			<b>\$ 6,348,419</b>

*Note: The information presented herein presents the fund in which the capital outlay / project is fully appropriated. Several projects which have multiple funding sources accounted for as transfers in/out are listed in the fund in which they are wholly accounted for.*

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2024-25 Proposed Budget**

	<b>EST. BEGINNING FUND BALANCE July 1, 2024</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE June 30, 2025</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>General Fund</b>	\$ 1,217,487	\$ 5,847,440	\$ 6,467,796	\$ 597,131	\$ (620,356)	\$ 65,000
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 5,188,462	2,150,000	\$ 4,898,655	\$ 2,439,807	\$ (2,748,655)	\$ 3,024,165
325 - Water Enterprise	-	-	-	-	-	-
<i>Total Enterprise Funds</i>	<u><u>\$ 5,188,462</u></u>	<u><u>\$ 2,150,000</u></u>	<u><u>\$ 4,898,655</u></u>	<u><u>\$ 2,439,807</u></u>	<u><u>\$ (2,748,655)</u></u>	<u><u>\$ 3,024,165</u></u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 217,281	\$ 181,843	\$ 113,827	\$ 285,297	\$ 68,016	\$ 6,827
306 / 311 - RMRA / SB-1	454,121	167,705	158,173	463,653	9,532	158,173
310 - RSTP Program	268,037	100,000	105,879	262,158	(5,879)	105,879
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	-	127,000	127,000	-	-	-
341 - Zip Books	2,233	7,517	9,750	-	(2,233)	-
350 - Northnet Training	3,273	1,500	4,773	-	(3,273)	-
352 - CLSA Delivery	26,066	7,840	7,500	26,406	340	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	13,167	1,500	-	14,667	1,500	-
313 - Willows Lighting & Landscaping	72,683	35,909	39,909	68,683	(4,000)	-
330 - Community Discretionary	8,423	5,890	13,500	813	(7,610)	-
331 - Mall Maintenance	-	-	-	-	-	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	5,890	5,890	-	-	-
347 - HOME Program Income	-	-	-	-	-	-
326 - CDBG Over-the-Counter Loan	236,401	113,731	5,000	345,132	108,731	-

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2024-25 Proposed Budget**

	EST. BEGINNING FUND BALANCE July 1, 2024	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2025	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
<b>PROJECT</b>						
327 - Basin Street	-	-	-	-	-	-
329 - EDA Grant	-	-	-	-	-	-
382 - Parks Grants	-	2,958,375	2,958,375	-	-	2,958,375
343 - SB-2 Grant	58,022	-	-	58,022	-	-
440 - USDA RDBG Grant	-	102,250	102,250	-	-	-
398 - CDBG HOME Grant	15,926	-	3,400	12,526	(3,400)	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	2,063	-	-	2,063	-	-
358 - Police Impact Fee	62,362	450	-	62,812	450	-
360 - Storm Drainage Impact Fee	-	-	-	-	-	-
361 - Streets Development Impact Fee	174,917	-	174,917	-	(174,917)	-
362 - Parks Facilities Impact Fee	339,504	2,400	-	341,904	2,400	-
363 - I-5 Interchange Impact Fee	397,486	2,800	-	400,286	2,800	-
364 - Library Development Impact Fee	144,200	1,000	-	145,200	1,000	-
<b>COVID-19 / ARPA</b>						
420 - COVID-19 / ARPA	294,208	-	294,208	-	(294,208)	30,000
<i>Total Special Revenue Funds</i>	<u>\$ 2,799,342</u>	<u>\$ 3,823,600</u>	<u>\$ 4,124,351</u>	<u>\$ 2,498,591</u>	<u>\$ (300,751)</u>	<u>\$ 3,259,254</u>
<i>Total Citywide</i>	<u>\$ 9,205,291</u>	<u>\$ 11,821,040</u>	<u>\$ 15,490,802</u>	<u>\$ 5,535,529</u>	<u>\$ (3,669,762)</u>	<u>\$ 6,348,419</u>



**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund Revenue and Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>REVENUES</b>				
Taxes	\$ 3,799,554	\$ 4,165,001	\$ 4,142,878	\$ 4,035,021
Franchises	291,128	362,832	314,544	325,245
Licenses	16,057	19,545	20,000	20,000
Permits	79,133	90,400	92,500	92,500
Fines & Forfeitures	13,019	6,370	6,500	6,500
Interest & Rentals	58,841	66,775	65,000	75,000
Other Government Agencies	736,214	1,236,157	719,652	676,288
Service Charges	155,357	246,202	308,057	289,274
Other Revenues	27,939	76,372	5,000	75,000
Transfers-In	260,431	426,347	411,244	252,612
<b>Total Revenues</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 6,085,375</b>	<b>\$ 5,847,440</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 23,613	\$ 23,711	\$ 22,622	\$ 28,548
20 - City Attorney	253,880	157,123	130,000	146,000
30 - City Manager	169,634	249,457	296,338	287,760
50 - Finance	341,666	347,485	312,572	370,241
60 - Planning	114,446	314,941	268,533	308,386
70 - General Office	322,194	591,038	469,445	491,111
80 - Civic Center	46,499	37,890	54,195	45,000
90 - Building	185,964	192,585	195,594	163,633
100 - Police	1,488,210	1,574,756	2,000,000	2,002,103
110 - Engineering	68,427	87,692	75,000	140,000
120 - Library	252,342	237,635	293,365	289,557
130 - Recreation	30,166	38,689	37,129	23,536
135 - Swimming Pool	28,640	40,440	40,283	36,531
138 - Parks & Public Works	315,065	516,964	486,379	439,666
140 - Parks Maintenance	53,643	49,015	38,072	39,150
145 - Mall Maintenance	14,551	9,364	12,527	12,500
146 - Museum Maintenance	123	252	500	500
150 - Fire	721,487	1,494,721	786,299	771,613
160 - Public Works / Streets	32,059	44,239	32,587	38,500
170 - Storm Drains:	2,871	2,371	2,226	-
00 - Non- Departmental	597,228	1,100,935	1,289,703	833,461
<b>Total Expenditures</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,843,369</b>	<b>\$ 6,467,796</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 374,965	\$ (415,302)	\$ (757,994)	\$ (620,356)
Beginning Fund Balance	\$ 2,015,818	\$ 2,390,783	\$ 1,975,481	\$ 1,217,487
Ending Fund Balance	\$ 2,390,783	\$ 1,975,481	\$ 1,217,487	\$ 597,131
<b>Less - Fund Balance Assigned for:</b>				
Working Capital (Fund 302)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 2,185,783	\$ 1,770,481	\$ 1,012,487	\$ 392,131

**City of Willows**  
**FY 2024-25 Proposed Budget**  
**General Fund Revenue Detail**

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2021-22	FY 2022-23	ACTUAL	BUDGET
Description	FY 2023-24	FY 2024-25		
Property Taxes	\$ 964,710	\$ 1,078,732	\$ 1,105,000	\$ 1,127,100
Property Tax in Lieu of Vehicle License Fee	687,521	732,588	750,903	765,921
Sales Taxes	1,302,626	1,624,861	1,537,725	1,475,000
Transient Occupancy Taxes	821,944	707,395	732,250	650,000
Real Property Transfer Tax	22,753	21,425	17,000	17,000
<b>TOTAL TAXES</b>	<b>3,799,554</b>	<b>4,165,001</b>	<b>4,142,878</b>	<b>4,035,021</b>
Franchise - Gas & Electric	64,477	75,119	75,495	85,000
Franchise - Water	46,499	131,338	65,325	65,652
Franchise - Cable TV	38,500	35,313	37,371	37,558
Franchise - Garbage	141,652	121,062	136,353	137,035
<b>TOTAL FRANCHISES</b>	<b>291,128</b>	<b>362,832</b>	<b>314,544</b>	<b>325,245</b>
Business Licenses	16,057	19,545	20,000	20,000
<b>TOTAL LICENSES</b>	<b>16,057</b>	<b>19,545</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	2,850	2,435	2,500	2,500
Encroachment Permits	10,319	18,015	20,000	20,000
Building Permits	65,964	69,950	70,000	70,000
<b>TOTAL PERMITS</b>	<b>79,133</b>	<b>90,400</b>	<b>92,500</b>	<b>92,500</b>
Traffic Fines	7,721	4,642	5,000	5,000
Other Fines	5,298	1,728	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>13,019</b>	<b>6,370</b>	<b>6,500</b>	<b>6,500</b>
Building Rents and Leases	43,745	46,998	50,000	60,000
Interest Earnings	15,096	19,777	15,000	15,000
Gain / Loss on Sale of Securities	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>58,841</b>	<b>66,775</b>	<b>65,000</b>	<b>75,000</b>
Public Safety - Proposition 172	29,258	23,864	28,730	29,305
Supplemental Law Enforcement (SLESF)	121,302	165,271	160,000	160,000
Booking Fees	262	-	-	-
Grant Funding - Fire	25,000	1,040,434	210,937	210,937
Grant Funding - Public Works	-	-	139,500	-
CalTrans Street Sweeping	-	-	3,936	3,936
COVID / ARPA Funding	-	-	170,049	264,208
MVLF Resdual Payments	-	6,588	6,500	7,902
Developer Agreement Funding	560,392	-	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>736,214</b>	<b>1,236,157</b>	<b>719,652</b>	<b>676,288</b>

**City of Willows**  
**FY 2024-25 Proposed Budget**  
**General Fund Revenue Detail**

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2021-22	FY 2022-23	ACTUAL	BUDGET
<u>Description</u>			<u>FY 2023-24</u>	<u>FY 2024-25</u>
Engineering Fees	400	-	400	400
Plan Check Fees	26,108	-	60,000	60,000
Planning & Zoning Fees	13,948	108,079	15,000	15,000
Fire Department Fees	45,933	52,080	45,000	45,000
Sewer Admin Fees	39,440	39,440	146,407	127,624
Weed Abatement	9,813	26,216	5,000	5,000
DIF Administration	231	127	250	250
Transaction Fees	1,840	3,985	4,000	4,000
Recreation Fees	-	16,275	17,000	17,000
Swimming Pool Fees	17,644	-	15,000	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>155,357</b>	<b>246,202</b>	<b>308,057</b>	<b>289,274</b>
<b>TOTAL OTHER REVENUES</b>	<b>27,939</b>	<b>76,372</b>	<b>5,000</b>	<b>75,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>260,431</b>	<b>426,347</b>	<b>411,244</b>	<b>252,612</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 6,085,375</b>	<b>\$ 5,847,440</b>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>City Council - 10</b>				
Personal Services	16,977	\$ 14,475	\$ 16,148	\$ 16,148
Services and Supplies	6,636	9,236	6,474	12,400
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>23,613</b>	<b>23,711</b>	<b>22,622</b>	<b>28,548</b>
<b>City Attorney - 20</b>				
Personal Services	-	-	-	-
Services and Supplies	253,880	157,123	130,000	146,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>253,880</b>	<b>157,123</b>	<b>130,000</b>	<b>146,000</b>
<b>City Manager - 30</b>				
Personal Services	149,543	217,801	273,838	272,760
Services and Supplies	20,091	31,656	22,500	15,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>169,634</b>	<b>249,457</b>	<b>296,338</b>	<b>287,760</b>
<b>Finance - 50</b>				
Personal Services	125,627	172,623	163,822	233,991
Services and Supplies	216,039	174,862	148,750	136,250
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>341,666</b>	<b>347,485</b>	<b>312,572</b>	<b>370,241</b>
<b>Planning - 60</b>				
Personal Services	2,339	111,710	132,538	176,036
Services and Supplies	112,107	203,231	135,995	132,350
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>114,446</b>	<b>314,941</b>	<b>268,533</b>	<b>308,386</b>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Citywide / General Office - 70</b>				
Personal Services	129,260	149,857	125,957	140,539
Services and Supplies	192,934	441,181	343,488	350,572
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>322,194</b>	<b>591,038</b>	<b>469,445</b>	<b>491,111</b>
<b>Civic Center - 80</b>				
Personal Services	6,200	887	-	-
Services and Supplies	40,299	37,003	54,195	45,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>46,499</b>	<b>37,890</b>	<b>54,195</b>	<b>45,000</b>
<b>Building - 90</b>				
Personal Services	99,394	70,078	72,834	72,383
Services and Supplies	86,570	122,507	122,760	91,250
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>185,964</b>	<b>192,585</b>	<b>195,594</b>	<b>163,633</b>
<b>Police - 100</b>				
Personal Services	3,882	-	-	2,103
Services and Supplies	1,484,328	1,574,756	2,000,000	2,000,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>2,000,000</b>	<b>2,002,103</b>
<b>Engineering - 110</b>				
Personal Services	-	-	-	-
Services and Supplies	68,427	87,692	75,000	140,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>68,427</b>	<b>87,692</b>	<b>75,000</b>	<b>140,000</b>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Library - 120</b>				
Personal Services	124,355	114,791	148,158	161,232
Services and Supplies	127,987	122,844	145,207	128,325
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>252,342</b>	<b>237,635</b>	<b>293,365</b>	<b>289,557</b>
<b>Recreation - 130</b>				
Personal Services	28,475	32,834	30,400	7,536
Services and Supplies	1,691	5,855	6,729	16,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>30,166</b>	<b>38,689</b>	<b>37,129</b>	<b>23,536</b>
<b>Swimming Pool - 135</b>				
Personal Services	14,448	18,590	15,071	15,502
Services and Supplies	14,192	21,850	25,212	21,029
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>28,640</b>	<b>40,440</b>	<b>40,283</b>	<b>36,531</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	262,586	432,811	420,083	353,766
Services and Supplies	52,479	84,153	66,296	85,900
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>315,065</b>	<b>516,964</b>	<b>486,379</b>	<b>439,666</b>
<b>Parks Maintenance - 140</b>				
Personal Services	-	-	-	-
Services and Supplies	53,643	49,015	38,072	39,150
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>53,643</b>	<b>49,015</b>	<b>38,072</b>	<b>39,150</b>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Mall Maintenance - 145</b>				
Personal Services	-	-	-	-
Services and Supplies	14,551	9,364	12,527	12,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>14,551</b>	<b>9,364</b>	<b>12,527</b>	<b>12,500</b>
<b>Museum Maintenance - 146</b>				
Personal Services	-	-	-	-
Services and Supplies	123	252	500	500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>123</b>	<b>252</b>	<b>500</b>	<b>500</b>
<b>Fire - 150</b>				
Personal Services	503,958	454,051	521,399	506,013
Services and Supplies	217,529	1,040,670	264,900	265,600
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>721,487</b>	<b>1,494,721</b>	<b>786,299</b>	<b>771,613</b>
<b>Public Works / Streets - 160</b>				
Personal Services	-	-	-	-
Services and Supplies	32,059	44,239	32,587	38,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>32,059</b>	<b>44,239</b>	<b>32,587</b>	<b>38,500</b>
<b>Storm Drains - 170</b>				
Personal Services	-	-	-	-
Services and Supplies	2,871	2,371	2,226	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>2,871</b>	<b>2,371</b>	<b>2,226</b>	<b>-</b>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Non-Departmental - 00</b>				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	597,228	663,123	705,153	581,881
Debt Service - Fire Truck Lease	-	-	63,321	4,418
Debt Service - Gap Loan	-	-	167,944	174,912
Capital Outlay	-	437,812	346,049	65,000
Transfers Out	-	-	7,236	7,250
<b>Total:</b>	<b>597,228</b>	<b>1,100,935</b>	<b>1,289,703</b>	<b>833,461</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,843,369</b>	<b>\$ 6,467,796</b>
<b>Total Personal Services:</b>	<b>\$ 2,064,272</b>	<b>\$ 2,453,631</b>	<b>\$ 2,625,401</b>	<b>\$ 2,539,890</b>
<b>Total Services and Supplies:</b>	<b>2,998,436</b>	<b>4,219,860</b>	<b>3,633,418</b>	<b>3,676,326</b>
<b>Total Capital Outlay:</b>	<b>-</b>	<b>437,812</b>	<b>346,049</b>	<b>65,000</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>7,236</b>	<b>7,250</b>



City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 10 - City Council - FY 2024-25

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
	FY 2021-22	FY 2022-23	ACTUAL	BUDGET
<u>Personnel Services</u>			FY 2023-24	FY 2024-25
40010 - Salaries - PT	\$ 14,062	13,446	15,000	15,000
40007 - FICA / Medicare	1,076	1,029	1,148	1,148
40601 - Worker's Compensation	1,839	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ 16,977</u>	<u>14,475</u>	<u>16,148</u>	<u>16,148</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 5,532	4,042	4,060	10,000
45000 - Telephone	365	-	414	400
40020 - Insurance	489	-	-	-
40030 - Travel & Meetings	250	5,194	2,000	2,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 6,636</u>	<u>9,236</u>	<u>6,474</u>	<u>12,400</u>
<u>Capital Projects</u>				
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total City Council:</b></i>	<u>\$ 23,613</u>	<u>23,711</u>	<u>22,622</u>	<u>28,548</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 20 - City Attorney - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Materials &amp; Services</b>				
41300 - Prof. Services	\$ 195,650	157,123	120,000	120,000
41300 - Prof. Services - Code	58,230	-	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	16,000
<i><b>Total Material &amp; Services:</b></i>	<u><u>\$ 253,880</u></u>	<u><u>157,123</u></u>	<u><u>130,000</u></u>	<u><u>146,000</u></u>
<b>Capital Projects</b>				
<i><b>Total Capital Projects:</b></i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i><b>Total City Attorney:</b></i>	<u><u>\$ 253,880</u></u>	<u><u>157,123</u></u>	<u><u>130,000</u></u>	<u><u>146,000</u></u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 30 - City Manager - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries - FT	\$ 113,843	168,437	215,164	207,085
40004 - CalPERS	8,415	11,689	15,992	16,298
40006 - Health Insurance	16,941	21,981	23,840	30,297
40007 - FICA	8,765	13,194	16,342	16,580
40015 - Auto Allowance	1,579	2,407	2,400	2,400
40020 - Life Insurance	-	93	100	100
<b>Total Personnel Services:</b>	<b>\$ 149,543</b>	<b>217,801</b>	<b>273,838</b>	<b>272,760</b>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 2,210	1,247	-	-
40500 - Memberships & Dues	-	400	2,500	2,500
45000 - Telephone	172	983	-	-
41300 - Professional Services	(1,400)	23,563	10,000	5,000
41355 - Elections	-	-	-	5,000
40300 - Travel & Meetings	19,109	5,463	10,000	2,500
<b>Total Material &amp; Services:</b>	<b>\$ 20,091</b>	<b>31,656</b>	<b>22,500</b>	<b>15,000</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Manager:</b>	<b>\$ 169,634</b>	<b>249,457</b>	<b>296,338</b>	<b>287,760</b>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 50 - Finance - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries - FT	\$ 65,766	125,215	126,546	173,222
40004 - CalPERS	5,940	9,299	9,555	13,633
40006 - Health Insurance	18,415	28,628	18,057	33,780
40007 - FICA	4,986	9,450	9,633	13,325
40601 - Worker's Compensation	30,190	-	-	-
40020 - Life Insurance	330	31	31	31
<b>Total Personnel Services:</b>	<b>\$ 125,627</b>	<b>172,623</b>	<b>163,822</b>	<b>233,991</b>
<b>Materials &amp; Services</b>				
40100 - Postage	\$ 40	-	-	-
40999 - Special Department	953	238	-	-
40500 - Memberships & Dues	-	170	500	500
41300 - Professional Services	30,443	35,540	50,750	50,750
44000 - Contractual Services	184,603	136,439	95,000	82,500
40300 - Travel & Meetings	-	2,575	2,500	2,500
<b>Total Material &amp; Services:</b>	<b>\$ 216,039</b>	<b>174,962</b>	<b>148,750</b>	<b>136,250</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance:</b>	<b>\$ 341,666</b>	<b>347,585</b>	<b>312,572</b>	<b>370,241</b>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 60 - Planning - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries - FT / PT	\$ 2,173	85,872	97,466	124,950
40004 - CalPERS	-	12,204	15,128	20,134
40006 - Health Insurance	-	7,084	12,552	21,393
40007 - FICA	166	6,550	7,392	9,559
<i><b>Total Personnel Services:</b></i>	<u>\$ 2,339</u>	<u>111,710</u>	<u>132,538</u>	<u>176,036</u>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 252	36	508	600
40100 - Postage	8	-	-	-
40999 - Special Department	414	49,524	4,452	250
40400 - Advertising	1,009	1,671	1,035	1,500
41300 - Professional Services	108,728	152,000	130,000	130,000
40030 - Travel & Meetings	1,696	-	-	-
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 112,107</u>	<u>203,231</u>	<u>135,995</u>	<u>132,350</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Planning:</b></i>	<u>\$ 114,446</u>	<u>314,941</u>	<u>268,533</u>	<u>308,386</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 70 - Citywide (General Office) - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries	\$ 51,850	429	-	-
40004 - CalPERS	4,137	18,224	-	79,480
40006 - Health Insurance (Retirees)	-	-	8,389	8,641
40006 - Health Insurance	8,130	48	-	-
40007 - FICA/ Medicare	4,061	33	-	-
40601 - Workers Compensation	61,020	128,933	117,568	52,418
40603 - Unemployment	-	327	-	-
40020 - Life Insurance	62	1,863	-	-
<b>Total Personnel Services:</b>	<b>\$ 129,260</b>	<b>149,857</b>	<b>125,957</b>	<b>140,539</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 19,388	6,410	6,090	6,200
40100 - Postage	1,605	1,721	1,827	1,850
40999 - Special Department	42,835	48,640	48,000	55,500
40400 - Advertising	115	4,029	508	500
45000 - Telephone	8,271	8,945	8,628	8,800
43300 - Building Maintenance	107	-	-	-
43100 - Equipment Maintenance	17,346	8,217	8,000	8,000
41300 - Professional Services	32,341	188,444	126,875	100,000
40999 - General Administration	4,890	-	6,000	6,000
41354 - Community Promotion	-	5,000	-	-
44000 - Contractual Services	8,945	12,081	-	-
40602 - Insurance (Liab / Property)	57,091	157,694	137,560	163,722
<b>Total Material &amp; Services:</b>	<b>\$ 192,934</b>	<b>441,181</b>	<b>343,488</b>	<b>350,572</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Citywide (Gen Office):</b>	<b>\$ 322,194</b>	<b>591,038</b>	<b>469,445</b>	<b>491,111</b>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 80 - Civic Center - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40010 - Salaries PT	\$ 4,771	824	-	-
40007 - FICA/ Medicare	365	63	-	-
40601 - Workers Compensation	1,064	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ 6,200</u>	<u>887</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 5,604	4,614	3,000	3,000
45100 - PG&E	13,873	17,200	18,000	21,000
45101 - Water & Sewer Expense	12,534	12,189	15,105	15,000
43300 - Building Maintenance	8,288	3,000	18,090	6,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 40,299</u>	<u>37,003</u>	<u>54,195</u>	<u>45,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Civic Center:</b></i>	<u>\$ 46,499</u>	<u>37,890</u>	<u>54,195</u>	<u>45,000</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 90 - Building - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries	\$ 56,273	55,695	62,905	57,285
40004 - CalPERS	7,293	4,175	4,386	4,471
40006 - Health Insurance	19,683	5,740	850	5,772
40007 - FICA/ Medicare	4,066	4,437	4,662	4,824
40601 - Workers Compensation	12,017	-	-	-
40020 - Life Insurance	62	31	31	31
<i><b>Total Personnel Services:</b></i>	<u><u>\$ 99,394</u></u>	<u><u>70,078</u></u>	<u><u>72,834</u></u>	<u><u>72,383</u></u>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ -	281	508	500
40100 - Postage	41	114	102	-
40999 - Special Department	224	4,853	-	-
40400 - Advertising	-	120	-	-
41300 - Professional Services	84,583	117,139	121,800	90,000
40602 - Insurance (Liab / Property)	1,051	-	-	-
40030 - Training & Travel	290	-	250	250
40500 - Dues & Memberships	381	-	100	500
<i><b>Total Material &amp; Services:</b></i>	<u><u>\$ 86,570</u></u>	<u><u>122,507</u></u>	<u><u>122,760</u></u>	<u><u>91,250</u></u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i><b>Total Building:</b></i>	<u><u>\$ 185,964</u></u>	<u><u>192,585</u></u>	<u><u>195,594</u></u>	<u><u>163,633</u></u>



City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 100 - Police - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40006 - Health Insurance	\$ 3,882	-	-	-
40004 - CalPERS	-	-	-	2,103
<i><b>Total Personnel Services:</b></i>	<u>\$ 3,882</u>	<u>-</u>	<u>-</u>	<u>2,103</u>
<b>Materials &amp; Services</b>				
44000 - Contractual Services	\$ 1,484,328	1,574,756	2,000,000	2,000,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 1,484,328</u>	<u>1,574,756</u>	<u>2,000,000</u>	<u>2,000,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Police:</b></i>	<u>\$ 1,488,210</u>	<u>1,574,756</u>	<u>2,000,000</u>	<u>2,002,103</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 110 - Engineering - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
44000 - Professional Services	\$ 68,427	87,692	75,000	140,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Engineering:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 120 - Library - FY 2024-25

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Personnel Services	FY 2021-22	FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25
40000 - Salaries	\$ 34,475	36,333	64,223	74,256
40010 - Salaries - PT	51,127	57,972	51,000	51,000
40004 - CalPERS	2,600	2,570	4,665	5,844
40006 - Health Insurance	8,064	10,693	19,425	20,419
40007 - FICA/ Medicare	6,692	7,167	8,788	9,656
40601 - Workers Compensation	21,397	-	-	-
40020 - Life Insurance	-	56	57	57
<i>Total Personnel Services:</i>	<u>\$ 124,355</u>	<u>114,791</u>	<u>148,158</u>	<u>161,232</u>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,323	1,946	2,588	2,500
40100 - Postage	-	25	362	350
40999 - Special Department	821	1,003	1,035	1,000
45000 - Telephone	2,556	1,873	2,588	2,500
45100 - Utilities - Electric	11,820	13,562	13,459	13,500
43100 - Equipment Maintenance	675	957	-	800
44000 - Contractual Services	97,346	97,638	100,000	101,500
40602 - Insurance	5,032	-	-	-
40030 - Training & Travel	-	-	75	75
40500 - Dues & Memberships	-	-	100	100
41002 - Print Material	7,414	5,840	25,000	6,000
<i>Total Material &amp; Services:</i>	<u>\$ 127,987</u>	<u>122,844</u>	<u>145,207</u>	<u>128,325</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Library:</i>	<u>\$ 252,342</u>	<u>237,635</u>	<u>293,365</u>	<u>289,557</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 130 - Recreation - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries	\$ -	834	-	-
40010 - Salaries - PT	9,354	29,695	28,239	7,000
40004 - CalPERS	295	2,305	-	-
40006 - Health Insurance	-	-	-	-
40007 - FICA/ Medicare	716	-	2,161	536
40601 - Workers Compensation	18,146	-	-	-
40020 - Life Insurance	(36)	-	-	-
<i><b>Total Personnel Services:</b></i>	<u><u>\$ 28,475</u></u>	<u><u>32,834</u></u>	<u><u>30,400</u></u>	<u><u>7,536</u></u>
<b>Materials &amp; Services</b>				
40100 - Postage	\$ -	-	-	-
40999 - Special Department	60	4,797	5,583	1,000
45000 - Telephone	602	572	776	-
43100 - Equipment Maintenance	-	486	-	-
44000 - Professional Services	-	-	-	15,000
40602 - Insurance	919	-	-	-
40030 - Training & Travel	110	-	200	-
40500 - Dues & Memberships	-	-	170	-
<i><b>Total Material &amp; Services:</b></i>	<u><u>\$ 1,691</u></u>	<u><u>5,855</u></u>	<u><u>6,729</u></u>	<u><u>16,000</u></u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i><b>Total Recreation:</b></i>	<u><u>\$ 30,166</u></u>	<u><u>38,689</u></u>	<u><u>37,129</u></u>	<u><u>23,536</u></u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 135 - Swimming Pool - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40010 - Salaries - PT	\$ 11,278	17,269	14,000	14,400
40007 - FICA/ Medicare	852	1,321	1,071	1,102
40601 - Workers Compensation	2,318	-	-	-
<i>Total Personnel Services:</i>	<u>\$ 14,448</u>	<u>18,590</u>	<u>15,071</u>	<u>15,502</u>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ -	-	250	7,000
40999 - Special Department	788	15,397	12,412	-
41100 - Clothing	4,592	113	125	125
40400 - Advertising	-	-	525	150
45000 - Telephone	253	324	250	254
45100 - PG&E	549	304	3,500	1,500
45101 - Water & Sewer Expense	4,430	4,856	5,500	7,500
43300 - Building Maintenance	103	-	1,000	-
43100 - Equipment Maintenance	314	122	250	3,000
41300 - Professional Services	2,500	714	500	500
40602 - Insurance	363	-	-	-
40030 - Training & Travel	225	-	650	-
41004 - First Aid	75	20	250	1,000
<i>Total Material &amp; Services:</i>	<u>\$ 14,192</u>	<u>21,850</u>	<u>25,212</u>	<u>21,029</u>
<b>Capital Projects</b>				
61001 - Pool Upgrades	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Swimming Pool:</i>	<u>\$ 28,640</u>	<u>40,440</u>	<u>40,283</u>	<u>36,531</u>

**City of Willows**  
**Departmental Expenditure Budget - Proposed Budget**  
**Department 138 - Parks & Public Works FY 2024-25**

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
<u>Personnel Services</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>BUDGET</u> <u>FY 2024-25</u>
40000 - Salaries	\$ 142,669	306,483	285,104	245,880
40002 - Overtime	15,693	22,048	15,343	15,000
40010 - Salaries - PT	14,659	6,394	4,160	-
40004 - CalPERS	17,853	31,655	31,851	29,973
40006 - Health Insurance	45,926	106,444	106,185	88,480
40007 - FICA/ Medicare	12,979	25,412	22,332	19,325
40602 - Workers Compensation	39,570	-	-	-
40020 - Life Insurance	237	108	108	108
40900 - Street Worker Staff Alloc.	(27,000)	(65,733)	(45,000)	(45,000)
<b>Total Personnel Services:</b>	<u>\$ 262,586</u>	<u>432,811</u>	<u>420,083</u>	<u>353,766</u>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 396	1,024	414	2,000
40999 - Special Department	-	4,779	2,071	1,500
41500 - Small Tools	943	3,096	6,000	2,000
41100 - Clothing	5,365	7,810	5,000	5,000
41550 - Personal Safety Equipment	1,574	1,148	2,000	2,000
4XXXX - Rent - Equipment	-	69	-	-
43300 - Vehicle Maintenance	8,699	15,146	10,000	10,000
43000- Vehicle Maintenance - Tires	778	866	-	-
41200 - Fuel	21,969	21,208	15,300	15,500
43100 - Equipment Maintenance	2,919	11,645	7,500	15,000
41300 - Professional Services	5,089	12,942	7,611	22,500
44000 - Contractual Services	-	832	-	-
43350 - Tree Maintenance	437	-	5,000	5,000
40030 - Training & Travel	500	1,445	600	600
40500 - Dues & Memberships	1,063	1,772	1,500	1,500
41150 - Tool Allowance	2,400	371	2,400	2,400
41600 - Garage Supplies	347	-	800	800
41005 - First Aid	-	-	100	100
<b>Total Material &amp; Services:</b>	<u>\$ 52,479</u>	<u>84,153</u>	<u>66,296</u>	<u>85,900</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Parks &amp; Public Works:</b>	<u>\$ 315,065</u>	<u>516,964</u>	<u>486,379</u>	<u>439,666</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 140 - Parks Maintenance FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 10,194	12,156	6,090	4,500
45000 - Telephone	61	292	285	-
45100 - PG&E	23,419	21,806	17,083	20,000
45101 - Water & Sewer	14,124	11,759	12,180	12,500
43300 - Building Maintenance	1,795	1,405	1,500	1,500
41300 - Professional Services	1,068	466	636	650
44000 - Contract Services	81	1,131	298	-
40602 - Insurance	2,901	-	-	-
<i>Total Material &amp; Services:</i>	<u>\$ 53,643</u>	<u>49,015</u>	<u>38,072</u>	<u>39,150</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Parks Maintenance:</i>	<u>\$ 53,643</u>	<u>49,015</u>	<u>38,072</u>	<u>39,150</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 145 - Mall Maintenance FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ -	-	-	-
45100 - PG&E	2,778	1,956	3,106	3,000
45101 - Water & Sewer	11,773	7,408	9,421	9,500
<i>Total Material &amp; Services:</i>	<u>\$ 14,551</u>	<u>9,364</u>	<u>12,527</u>	<u>12,500</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Mall Maintenance:</i>	<u>\$ 14,551</u>	<u>9,364</u>	<u>12,527</u>	<u>12,500</u>



City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 146 - Museum Maintenance FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
45101 - Water & Sewer	\$ -	-	-	-
43300 - Building Maintenance	123	252	500	500
<i>Total Material &amp; Services:</i>	<u>\$ 123</u>	<u>252</u>	<u>500</u>	<u>500</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Museum Maintenance:</i>	<u>\$ 123</u>	<u>252</u>	<u>500</u>	<u>500</u>

**City of Willows**  
**Departmental Expenditure Budget - Proposed Budget**  
**Department 150 - Fire FY 2024-25**

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Personnel Services	FY 2021-22	FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25
40000 - Salaries	\$ 237,274	254,592	288,280	289,911
40002 - Overtime	24,081	34,037	31,893	25,000
40010 - Salaries - PT	28,431	30,512	20,270	10,000
40011 - Holiday Pay	8,622	1,406	7,973	7,973
40004 - CalPERS	32,893	37,044	44,385	46,639
40006 - Health Insurance	61,225	72,660	98,340	98,189
40007 - FICA/ Medicare	23,004	23,645	25,010	23,053
40601 - Workers Compensation	81,666	-	-	-
40012 - Call Back Pay	5,251	-	5,000	5,000
40603 - Unemployment	-	-	-	-
40020 - Life Insurance	411	155	248	248
40015 - Vehicle Allowance	1,100	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 503,958</b>	<b>454,051</b>	<b>521,399</b>	<b>506,013</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,556	2,863	25,375	5,000
40100 - Postage	10	10	259	-
40999 - Special Department	33,491	817,810	16,500	16,500
41500 - Small Tools	5,635	10,818	5,000	5,000
41100 - Clothing	1,958	2,150	2,500	2,500
40400 - Advertising	-	131	-	-
45000 - Telephone	7,575	7,217	6,883	10,000
45100 - PG&E	18,974	22,565	20,808	25,000
45101 - Water & Sewer	2,812	2,843	3,045	3,100
43300 - Building Maintenance	7,547	15,757	10,000	10,000
43000 - Vehicle Maintenance	7,588	21,471	10,000	15,000
41200 - Fuel	16,347	14,667	14,280	14,500
43100 - Equipment Maintenance	3,338	9,346	9,000	9,000
41300 - Professional Services	27,025	2,580	10,150	-
44000 - Contractual Services	65,292	101,874	120,000	130,000
40602 - Insurance	10,946	-	-	-
40030 - Travel & Training	5,780	8,568	10,000	20,000
40500 - Dues & Memberships	522	-	1,100	-
40004 - Volunteer CalPERS	133	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 217,529</b>	<b>1,040,670</b>	<b>264,900</b>	<b>265,600</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 721,487</b>	<b>1,494,721</b>	<b>786,299</b>	<b>771,613</b>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 160 - Public Works - Streets - FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 924	1,444	2,030	-
45000 - Telephone	2,990	6,448	2,030	-
45100 - PG&E	11,146	13,584	10,353	15,000
45101 - Water & Sewer	-	-	2,174	3,500
43300 - Building Maintenance	-	-	1,000	-
41300 - Professional Services	5,577	22,763	5,000	-
40602 - Insurance	11,422	-		
60000 - Street Maintenance	-	-	-	10,000
60001 - Alley Maintenance	-	-	10,000	10,000
<i>Total Material &amp; Services:</i>	<u>\$ 32,059</u>	<u>44,239</u>	<u>32,587</u>	<u>38,500</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Public Works / Streets:</i>	<u>\$ 32,059</u>	<u>44,239</u>	<u>32,587</u>	<u>38,500</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 170 - Storm Drains - FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 454	291	-	-
45100 - PG&E	1,406	1,662	1,218	-
43100 - Equipment Maintenance	256	366	500	-
41300 - Professional Services	-	52	508	-
40602 - Insurance	755	-	-	-
<i>Total Material &amp; Services:</i>	<u>\$ 2,871</u>	<u>2,371</u>	<u>2,226</u>	<u>-</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Storm Drains:</i>	<u>\$ 2,871</u>	<u>2,371</u>	<u>2,226</u>	<u>-</u>

City of Willows  
Departmental Expenditure Budget - Proposed Budget  
Department 00 - Non-Departmental / Capital - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Personnel Services</b>				
40004 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
48000/01 - Debt Service - CalPERS Bonds	\$ 597,228	663,123	705,153	581,881
XXXX - Debt Service - Gap Loan	-	-	167,944	174,912
XXXX - Debt Service - Fire Truck Lease	-	-	63,321	4,418
49000 - Transfers Out	-	-	7,236	7,250
<i>Total Material &amp; Services:</i>	<u>\$ 597,228</u>	<u>663,123</u>	<u>943,654</u>	<u>768,461</u>
<b>Capital Projects</b>				
51000 - Public Works Equipment	\$ -	103,189	150,000	-
66021 - Upgrade Computer Eqpt	-	-	60,000	50,000
51100 - Computer / Office Equipment	-	56,209	48,750	5,000
51200 - Fire Equipment	-	278,414	-	-
60020 - Infrastructure	-	-	66,299	-
51200 - Fire Equipment	-	-	10,500	10,000
XXXX - HVAC Air Ducts Cleaning	-	-	10,500	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>437,812</u>	<u>346,049</u>	<u>65,000</u>
<i>Total Non-Departmental:</i>	<u>\$ 597,228</u>	<u>1,100,935</u>	<u>1,289,703</u>	<u>833,461</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Sewer Fees	\$ 1,481,952	1,848,823	1,890,000	2,050,000
Sewer Developer Impacts Fees	387	1,784	40,350	-
Sewer Connection Fees	-	1,250	-	-
Interest Income	3,216	116,826	125,000	100,000
Restricted Capital Proceeds (net)	3,903,299			
Miscellaenous Income	10,000	-	-	-
<i>Total:</i>	<u>\$ 5,398,854</u>	<u>1,968,683</u>	<u>2,055,350</u>	<u>2,150,000</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 121,735	11,512	-	-
Operations & Maintenance	402,579	465,254	315,600	327,600
Contract Operation - Plant Facility	698,797	720,787	737,000	737,000
Debt Service Costs	439,587	394,448	534,564	554,533
General Fund Overhead Costs	39,440	78,173	261,622	255,357
Capital Outlay	-	-	16,500	3,024,165
<i>Total:</i>	<u>\$ 1,702,138</u>	<u>1,670,174</u>	<u>1,865,286</u>	<u>4,898,655</u>
Excess (deficit) of revenues over expenditures	\$ 3,696,716	298,509	190,064	(2,748,655)
Beginning Fund Balance / Working Capital	\$ 1,003,173	4,699,889	4,998,398	5,188,462
Less - Working Capital Reserved for:				
Future Capital	\$ 3,359,693	3,471,548	3,546,548	522,483
Debt Service Reserve	543,606	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 796,590</u>	<u>983,244</u>	<u>1,098,308</u>	<u>1,373,718</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Sycamore Street Lift Station	\$ -	-	-	189,750
Pacific Avenue Lift Station	-	-	-	178,250
Lasse Street Sewer Rehab	-	-	-	201,250
Road 57 Sewer Lift Station	-	-	-	103,500
Cherry St Lift Station	-	-	-	139,165
Update Municipal Code	-	-	15,000	-
WWTP - Safety Improvements	-	-	-	30,000
Annual Sewer Replacement Project	-	-	-	1,925,000
WWTP - Upgrades	-	-	-	125,000
Shasta / Butte Replacement Project	-	-	-	132,250
HVAC Air Ducts Cleaning	-	-	1,500	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>16,500</u>	<u>3,024,165</u>

City of Willows  
Departmental Expenditure Budget  
Fund 318 / 321 - Sewer Fund - Proposed FY 2024-25

<b>Salaries &amp; Benefits</b>	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
4001 - Salaries	\$ 56,870	6,365	-	-
4002 - Overtime	8,429	405	-	-
4004 - Salaries - PT	-	-	-	-
4006 - CalPERS	8,599	2,445	-	-
4007 - Health Insurance	24,090	1,728	-	-
4008 - FICA/ Medicare	5,965	507	-	-
4009 - Workers Compensation	17,782	-	-	-
4014 - Life Insurance	-	62	-	-
40900 - Overhead - General Fund	39,440	78,173	261,622	255,357
<b>Total Personnel Services:</b>	<b>\$ 161,175</b>	<b>89,685</b>	<b>261,622</b>	<b>255,357</b>

**Operations & Maintenance**

41000 - Office Expense	\$ 52	29	100	100
40999 - Special Department	12,840	26,191	212,000	212,000
41500 - Small Tools	-	-	500	500
41100 - Clothing	523	2,529	1,000	5,000
45100 - PG&E	257,173	293,978	10,000	5,000
45101 - Water & Sewer	3,250	3,184	3,000	3,500
43000 - Vehicle Maintenance	397	2,064	1,500	3,000
41200 - Fuel	2,836	5,700	5,000	10,000
43100 - Equipment Maintenance	5,504	1,116	6,000	6,000
41300 - Professional Services	60,205	26,554	35,000	35,000
44000 - Contractual Services	-	89,923		
40602 - Insurance	54,490	310	25,000	30,000
40500 - Dues & Memberships	1,983	-	2,000	2,000
41340 - Discharge Permit	3,326	13,676	14,500	15,500
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 402,579</b>	<b>465,254</b>	<b>315,600</b>	<b>327,600</b>

City of Willows  
Departmental Expenditure Budget  
Fund 318 / 321 - Sewer Fund - Proposed FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Salaries &amp; Benefits</b>				
<b>Contract Operations - Plant Facility</b>				
41300 - Contract Services	\$ 698,797	720,787	737,000	737,000
<i>Total Contract Operations:</i>	<u>\$ 698,797</u>	<u>720,787</u>	<u>737,000</u>	<u>737,000</u>
<b>Debt Service</b>				
5950 - Principal / Interest on Debt	\$ 439,587	394,448	534,564	554,533
<i>Total Contract Operations:</i>	<u>\$ 439,587</u>	<u>394,448</u>	<u>534,564</u>	<u>554,533</u>
<b>Capital Projects</b>				
XXXX - Sycamore Street Lift Station	\$ -	-	-	189,750
XXXX - Pacific Avenue Lift Station	-	-	-	178,250
XXXX - Lassen St Sewer Rehab	-	-	-	201,250
XXXX - Road 57 Sewer Lift Station	-	-	-	103,500
XXXX - Shasta / Butte Rplcmt Prj	-	-	-	139,165
XXXX - Update Municipal Code	-	-	15,000	-
XXXX - WWTP Safety Impvmts	-	-	-	30,000
XXXX - Annual Sewer Replct Project	-	-	-	1,925,000
XXXX - WWTP Upgrades	-	-	-	125,000
XXXX - Cherry Street Lift Station	-	-	-	132,250
XXXX - HVAC Air Ducts Cleaning	-	-	1,500	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>16,500</u>	<u>3,024,165</u>
<i>Total Sewer Enterprise:</i>	<u>\$ 1,702,138</u>	<u>1,670,174</u>	<u>1,865,286</u>	<u>4,898,655</u>



**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Water Enterprise Fund (Fund 325)**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
Water Fees	\$ 4,205	7,680	1,500	-
Water Connection Fees	-	-	-	-
Cal Water Refund	1,851			
Transfers In - ARPA Funding	-	-	663,251	-
Interest Income	(17)	-	-	-
<i>Total:</i>	<u>\$ 6,039</u>	<u>7,680</u>	<u>664,751</u>	<u>-</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	19,173	18,970	19,000	-
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	627,791	-
<i>Total:</i>	<u>\$ 19,173</u>	<u>18,970</u>	<u>646,791</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (13,134)	(11,290)	17,960	-
Beginning Fund Balance	\$ 6,464	(6,670)	(17,960)	-
Ending Fund Balance	<u>\$ (6,670)</u>	<u>(17,960)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Cal Water System Main Tie-In	\$ -	-	627,791	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>627,791</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Gas Tax Funds (Funds 372/314/315/316/317 )**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Fund 372 - CA Gas Tax Section 2103	\$ 49,350	50,145	59,826	60,359
Fund 314 - CA Gas Tax Section 2105	34,656	37,271	39,672	40,386
Fund 315 - CA Gas Tax Section 2106	20,662	23,793	22,682	23,022
Fund 316 - CA Gas Tax Section 2107	41,448	49,300	53,700	55,076
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	1,933	1,954	1,000	1,000
<i>Total:</i>	<u>\$ 150,049</u>	<u>164,463</u>	<u>178,880</u>	<u>181,843</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ 27,000	27,000	45,000	45,000
Streets - Professional Services	93,328	2,771	5,000	5,000
Streets Maintenance	850	14,530	-	-
Utilities - Street Lighting	40,139	44,271	52,500	55,000
Capital Projects	-	163,201	139,653	6,827
Transfers Out	7,950	-	2,000	2,000
<i>Total:</i>	<u>\$ 169,267</u>	<u>251,773</u>	<u>244,153</u>	<u>113,827</u>
Excess (deficit) of revenues over expenditures	\$ (19,218)	(87,310)	(65,273)	68,016
Beginning Fund Balance (All Funds)	\$ 389,082	369,864	282,554	217,281
Ending Fund Balance (All Funds)	<u>\$ 369,864</u>	<u>282,554</u>	<u>217,281</u>	<u>285,297</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	30,000	6,827
Green Street Project	-	4,670	104,653	-
Pacific Avenue Project	-	79,388	5,000	-
Lassen Street Project	-	79,143	-	-
<i>Total:</i>	<u>\$ -</u>	<u>163,201</u>	<u>139,653</u>	<u>6,827</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**RMRA SB-1 TCFR Payback Funds (Funds 306/311 )**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-
Fund 311 - RMRA SB-1 Funding	126,411	143,435	155,197	165,705
Interest Income	1,684	2,791	2,000	2,000
<i>Total:</i>	<u>\$ 128,095</u>	<u>146,226</u>	<u>157,197</u>	<u>167,705</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	325	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	-	143,975	60,000	158,173
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>144,300</u>	<u>60,000</u>	<u>158,173</u>
Excess (deficit) of revenues over expenditures	\$ 128,095	1,926	97,197	9,532
Beginning Fund Balance (All Funds)	\$ 226,903	354,998	356,924	454,121
Ending Fund Balance (All Funds)	<u>\$ 354,998</u>	<u>356,924</u>	<u>454,121</u>	<u>463,653</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED FY 2024-25</b>
<b>Capital Expenditures</b>				
Capital - Lassen Street Project	\$ -	60,709	-	-
Capital - Pacific Avenue Project	-	55,189	-	-
Capital - Pavement Management Program	-	28,077	4,150	-
Capital - Green Street Project	-	-	7,316	-
Capital - Streets Reconstruction / Resurfacing	-	-	60,000	158,173
<i>Total:</i>	<u>\$ -</u>	<u>143,975</u>	<u>71,466</u>	<u>158,173</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Regional Surface Transportation Program (RSTP) Funds (Fund 310 )**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
RSTP (County) Funding	\$ 85,195	201,825	111,623	100,000
STIP Funding	-	958,046	362,658	-
Interest Income	1,940	(83)	-	-
<i>Total:</i>	<u>\$ 87,135</u>	<u>1,159,788</u>	<u>474,281</u>	<u>100,000</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	16,472	1,541,449	170,000	105,879
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>170,000</u>	<u>105,879</u>
Excess (deficit) of revenues over expenditures	\$ 70,663	(381,661)	304,281	(5,879)
Beginning Fund Balance (All Funds)	\$ 274,754	345,417	(36,244)	268,037
Ending Fund Balance (All Funds)	<u>\$ 345,417</u>	<u>(36,244)</u>	<u>268,037</u>	<u>262,158</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Capital - Annual Sidewalk Maintenance	\$ -	-	20,000	66,200
Capital - Streets Resurfacing Projects	-	-	5,000	39,679
Capital - Tehama Street Apron Repair	-	19,843	-	-
Capital - Pacific Avenue Project	-	762,864	43,401	-
Capital - N. Lassen Street Rehab	16,472	758,742	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>68,401</u>	<u>105,879</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**County Library / Literacy Pass Through Funds (Funds 338/359)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
County Library Allocation	\$ 98,000	77,700	112,700	77,700
State of CA Literacy Contribution (Fund 359)	48,650	46,878	60,438	50,000
Health Department Grant	-	-	100,000	-
Interest Income	36	201	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 146,686</u>	<u>124,779</u>	<u>273,138</u>	<u>127,700</u>
<b>Expenditures:</b>				
<i>Willows Library</i>				
Salaries & Benefits	\$ -	-	-	-
Special Department Expense	-	-	-	-
New Print Materials	-	-	-	-
<i>Bayliss Library</i>				
Salaries & Benefits	\$ 2,234	-	-	-
Special Department Expense	142	-	-	-
Telephone Expense	466	-	-	-
Utilities / Electricity	2,327	-	-	-
<i>Elk Creek Library</i>				
Salaries & Benefits	\$ 7,638	57	-	-
Special Department Expense	1,366	(7)	-	-
Telephone Expense	488	92	-	-
Rent	1,900	-	-	-
Glenn County - Literacy Pass Through (Fund 359)	\$ 48,650	-	107,316	50,000
Transfers Out to General Fund - Library	\$ 167,479	108,641	212,700	77,700
<i>Total:</i>	<u>\$ 232,690</u>	<u>108,783</u>	<u>320,016</u>	<u>127,700</u>
Excess (deficit) of revenues over expenditures	\$ (86,004)	15,996	(46,878)	-
Beginning Fund Balance (All Funds)	\$ 116,886	30,882	46,878	-
Ending Fund Balance (All Funds)	<u>\$ 30,882</u>	<u>46,878</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Zip Books State Fund (Fund 341)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Other Refunds	9,900	7,528	7,517	7,517
Interest Income	-	-	-	-
<i>Total:</i>	<u>9,900</u>	<u>7,528</u>	<u>7,517</u>	<u>7,517</u>
<b>Expenditures:</b>				
Other Expenditures	5,169	10,927	8,500	9,750
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>5,169</u>	<u>10,927</u>	<u>8,500</u>	<u>9,750</u>
Excess (deficit) of revenues over expenditures	4,731	(3,399)	(983)	(2,233)
Beginning Fund Balance	1,884	6,615	3,216	2,233
Ending Fund Balance	<u>6,615</u>	<u>3,216</u>	<u>2,233</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Northnet Train Fund (Fund 350)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Other Income - Refunds	\$ -	1,500	1,500	1,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ 2,777	1,718	-	4,773
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 2,777</u>	<u>1,718</u>	<u>-</u>	<u>4,773</u>
Excess (deficit) of revenues over expenditures	\$ (2,777)	(218)	1,500	(3,273)
Beginning Fund Balance	\$ 4,768	1,991	1,773	3,273
Ending Fund Balance	<u>\$ 1,991</u>	<u>1,773</u>	<u>3,273</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**CLSA Delivery Fund (Fund 352)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
CLSA Delivery Funding (CALIFA / Northnet)	6,806	20,224	7,840	7,840
Interest Income	-	-	-	-
<i>Total:</i>	<u>6,806</u>	<u>20,224</u>	<u>7,840</u>	<u>7,840</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library Broadband	10,613	7,562	7,500	7,500
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>10,613</u>	<u>7,562</u>	<u>7,500</u>	<u>7,500</u>
Excess (deficit) of revenues over expenditures	(3,807)	12,662	340	340
Beginning Fund Balance	16,871	13,064	25,726	26,066
Ending Fund Balance	<u>13,064</u>	<u>25,726</u>	<u>26,066</u>	<u>26,406</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Certified Access (ADA) Fund (Fund 307 )**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
Certified Access Fees	\$ 1,520	2,116	1,500	1,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,520</u>	<u>2,116</u>	<u>1,500</u>	<u>1,500</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 1,520	2,116	1,500	1,500
Beginning Fund Balance (All Funds)	\$ 8,031	9,551	11,667	13,167
Ending Fund Balance (All Funds)	<u>\$ 9,551</u>	<u>11,667</u>	<u>13,167</u>	<u>14,667</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Willows Lighting & Landscaping Fund (Fund 313 )**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Special Assessment Taxes	23,988	3,154	33,615	35,409
Interest Income	273	364	500	500
<i>Total:</i>	<u>24,261</u>	<u>3,518</u>	<u>34,115</u>	<u>35,909</u>
<b>Expenditures:</b>				
L&L District - Special Dept Expenditures	548	2,626	2,700	5,549
L&L District 2 - Special Dept Expenditures	1,981	1,795	2,000	2,451
L&L S. Willows - Special Dept Expenditures	1,655	1,797	2,000	27,409
Utilities	1,318	2,197	2,500	1,500
Water & Sewer	4,217	90	-	1,500
Street Lighting	935	1,457	1,500	1,500
<i>Total:</i>	<u>10,654</u>	<u>9,962</u>	<u>10,700</u>	<u>39,909</u>
Excess (deficit) of revenues over expenditures	13,607	(6,444)	23,415	(4,000)
Beginning Fund Balance (All Funds)	42,105	55,712	49,268	72,683
Ending Fund Balance (All Funds)	<u>55,712</u>	<u>49,268</u>	<u>72,683</u>	<u>68,683</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	-	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Community Discretionary Fund (Fund 330)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Program Income - Loan Payments	\$ -	-	-	-
Transfers In from CDBG/HOME Funds	23,690	5,890	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 23,690</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ -	1,866	1,500	1,500
Municipal Code Updates	-	-	-	-
Housing Element Update	22,573	-	-	-
LAFCO Expenditures	10,350	9,805	9,836	12,000
Membership Dues - League of CA Cities	-	-	-	-
Economic Development Committee	5,000	-	-	-
Three Core Economic Development Committee	15,000	7,500	7,500	-
Community Promotion (Chamber/Vol Fire/Etc.)	-	-	-	-
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ 52,923</u>	<u>19,171</u>	<u>18,836</u>	<u>13,500</u>
Excess (deficit) of revenues over expenditures	\$ (29,233)	(13,281)	(12,946)	(7,610)
Beginning Fund Balance (All Funds)	\$ 63,883	34,650	21,369	8,423
Ending Fund Balance (All Funds)	<u>\$ 34,650</u>	<u>21,369</u>	<u>8,423</u>	<u>813</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Mall Maintenance Fund (Fund 331)**

***ROLL INTO GENERAL FUND - MALL MAINTENANCE DIVISION***

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Other Refunds	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 231	2	-	-
Transfers Out	-	-	22,971	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 231</u>	<u>2</u>	<u>22,971</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (231)	(2)	(22,971)	-
Beginning Fund Balance	\$ 23,204	22,973	22,971	-
Ending Fund Balance	<u>\$ 22,973</u>	<u>22,971</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**State Recycling Grant Fund (Fund 366)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
CA Recycling Grant	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ 8,969	8,969	8,969	8,969
Ending Fund Balance	<u>\$ 8,969</u>	<u>8,969</u>	<u>8,969</u>	<u>8,969</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**CDBG Housing Loans Fund (Fund 312 )**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 24,243	6,289	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 24,243</u>	<u>6,289</u>	<u>5,890</u>	<u>5,890</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	\$ 23,690	5,890	5,890	5,890
Other Expenditures	553	399	-	-
<i>Total:</i>	<u>\$ 24,243</u>	<u>6,289</u>	<u>5,890</u>	<u>5,890</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**HOME Program Income Fund (Fund 347)**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
Program Income	\$ -	-	-	-
Interest Income	-	-	-	-
Transfers In	-	-	4,469	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>4,469</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Loan Monitoring	\$ 3,400	3,400	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,400</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (3,400)	(3,400)	4,469	-
Beginning Fund Balance	\$ 2,331	(1,069)	(4,469)	-
Ending Fund Balance	<u>\$ (1,069)</u>	<u>(4,469)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**CDBG Over-the-Counter Loan Fund (Fund 326)**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
CDBG Grant Proceeds	\$ 1,637,297	-	-	-
Transfers In - Loan Proceeds	-	-	-	-
Program Income Loan Payments	-	112,731	112,731	112,731
Interest Income	-	626	1,000	1,000
<i>Total:</i>	<u>\$ 1,637,297</u>	<u>113,357</u>	<u>113,731</u>	<u>113,731</u>
<b>Expenditures:</b>				
Other Expenditures - Loaned Funds	\$ 1,572,209	-	-	-
Administrative Expenses - Loan Monitoring	-	4,750	5,000	5,000
Transfers Out - Loan Payback	-	-	-	-
Capital Outlay	23,781	-	-	-
<i>Total:</i>	<u>\$ 1,595,990</u>	<u>4,750</u>	<u>5,000</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 41,307	108,607	108,731	108,731
Beginning Fund Balance	\$ (22,244)	19,063	127,670	236,401
Ending Fund Balance	<u>\$ 19,063</u>	<u>127,670</u>	<u>236,401</u>	<u>345,132</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
CDBG Capital Outlay	\$ 23,781	-	-	-
<i>Total:</i>	<u>\$ 23,781</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Basin Street Fund (Fund 327)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
EDA Grant Funding	\$ -	-	-	-
RDBG Water Study Grant	37,674	-	-	-
Interest Income	1,014	(15)	-	-
Transfers In - Gap Loan Proceeds	-	122,937	-	-
<i>Total:</i>	<u>\$ 38,688</u>	<u>122,922</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
Transfers Out - Gap Loan Payments (Gen Fund)	174,913	174,912	6,968	-
<i>Total:</i>	<u>\$ 174,913</u>	<u>174,912</u>	<u>6,968</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (136,225)	(51,990)	(6,968)	-
Beginning Fund Balance (All Funds)	\$ 195,183	58,958	6,968	-
Ending Fund Balance (All Funds)	<u>\$ 58,958</u>	<u>6,968</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Basin Street Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**EDA Grant Fund (Fund 329)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
EDA Grant Proceeds	\$ 510,834	-	-	-
Transfers In	-	-	-	-
Interest Income	-	661	-	-
<i>Total:</i>	<u>\$ 510,834</u>	<u>661</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 44	-	-	-
Transfers Out - Loan Payback (General Fund)	-	122,937	661	-
Capital Outlay	1,000	-	-	-
<i>Total:</i>	<u>\$ 1,044</u>	<u>122,937</u>	<u>661</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 509,790	(122,276)	(661)	-
Beginning Fund Balance	\$ (386,853)	122,937	661	-
Ending Fund Balance	<u>122,937</u>	<u>661</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
South Willows Infrastructure Projects	\$ 1,000	-	-	-
<i>Total:</i>	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Prop 68 / Clean CA / Parks Grant Fund (Fund 382)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Clean CA Grant Funding	\$ -	-	-	2,581,375
County CARES Act Shared Funding	-	-	-	200,000
Proposition 68 Grant	-	-	-	177,000
Interest Earnings	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>2,958,375</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	2,958,375
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>2,958,375</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Parks / Pool Projects	\$ -	-	-	2,958,375
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>2,958,375</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**SB-2 / LEAP Grant Fund (Fund 343)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
SB-2 Planning Grant Revenue	\$ 22,400	143,263	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 22,400</u>	<u>143,263</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ 60,340	23,102	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 60,340</u>	<u>23,102</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (37,940)	120,161	-	-
Beginning Fund Balance	\$ (24,199)	(62,139)	58,022	58,022
Ending Fund Balance	<u>\$ (62,139)</u>	<u>58,022</u>	<u>58,022</u>	<u>58,022</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**USDA RDBG Grant (Fund 440)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
USDA Grant Revenues	\$ -	33,154	-	95,000
Transfers In (General Fund Match)	-	-	2,767	7,250
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>33,154</u>	<u>2,767</u>	<u>102,250</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ -	35,921	-	102,250
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>35,921</u>	<u>-</u>	<u>102,250</u>
Excess (deficit) of revenues over expenditures	\$ -	(2,767)	2,767	-
Beginning Fund Balance	\$ -	-	(2,767)	-
Ending Fund Balance	<u>\$ -</u>	<u>(2,767)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**CDBG HOME Grant Fund (Fund 398)**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Revenues:</b>				
HOME Grant Proceeds	\$ 884,769	10,794	-	-
Transfers In	-	-	-	-
Interest Income	-	139	-	-
<i>Total:</i>	<u>\$ 884,769</u>	<u>10,933</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Administrative Costs	\$ -	485	3,400	3,400
Other Expenditures - Loaned Funds	424,670	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	442,760	-	-	-
<i>Total:</i>	<u>\$ 867,430</u>	<u>485</u>	<u>3,400</u>	<u>3,400</u>
Excess (deficit) of revenues over expenditures	\$ 17,339	10,448	(3,400)	(3,400)
Beginning Fund Balance	\$ (8,461)	8,878	19,326	15,926
Ending Fund Balance	<u>\$ 8,878</u>	<u>19,326</u>	<u>15,926</u>	<u>12,526</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PROPOSED BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Sycamore Street Apartments Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Fire Development Impact Fee Fund (Fund 356)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ 965	512	351	-
Interest Income	352	220	-	-
<i>Total:</i>	<u>\$ 1,317</u>	<u>732</u>	<u>351</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	65,163	65,163	-	-
<i>Total:</i>	<u>\$ 65,163</u>	<u>65,163</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (63,846)	(64,431)	351	-
Beginning Fund Balance	\$ 129,989	66,143	1,712	2,063
Ending Fund Balance	<u>\$ 66,143</u>	<u>1,712</u>	<u>2,063</u>	<u>2,063</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Fire Truck Payments - Principal & Interest	\$ 65,163	65,163	-	-
<i>Total:</i>	<u>\$ 65,163</u>	<u>65,163</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Police Development Impact Fee Fund (Fund 358)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ 469	249	171	-
Interest Income	320	425	450	450
<i>Total:</i>	<u>\$ 789</u>	<u>674</u>	<u>621</u>	<u>450</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 789	674	621	450
Beginning Fund Balance	\$ 60,278	61,067	61,741	62,362
Ending Fund Balance	<u>\$ 61,067</u>	<u>61,741</u>	<u>62,362</u>	<u>62,812</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Storm Drainage Development Impact Fee Fund (Fund 360)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ 1,054	1,082	742	-
Interest Income	788	1,068	-	-
<i>Total:</i>	<u>\$ 1,842</u>	<u>2,150</u>	<u>742</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Transfers Out	-	-	156,220	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>156,220</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 1,842	2,150	(155,478)	-
Beginning Fund Balance	\$ 151,486	153,328	155,478	-
Ending Fund Balance	<u>\$ 153,328</u>	<u>155,478</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Storm Drainage Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Streets Development Impact Fee Fund (Fund 361)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ 1,172	1,202	825	-
Interest Income	859	1,273	527	-
<i>Total:</i>	<u>\$ 2,031</u>	<u>2,475</u>	<u>1,352</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Transfer Out	-	-	11,724	174,917
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>11,724</u>	<u>174,917</u>
Excess (deficit) of revenues over expenditures	\$ 2,031	2,475	(10,372)	(174,917)
Beginning Fund Balance	\$ 180,783	182,814	185,289	174,917
Ending Fund Balance	<u>\$ 182,814</u>	<u>185,289</u>	<u>174,917</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Parks Facilities Development Impact Fee Fund (Fund 362)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ -	-	-	-
Interest Income	1,629	2,322	2,400	2,400
<i>Total:</i>	<u>\$ 1,629</u>	<u>2,322</u>	<u>2,400</u>	<u>2,400</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 1,629	2,322	2,400	2,400
Beginning Fund Balance	\$ 333,153	334,782	337,104	339,504
Ending Fund Balance	<u>\$ 334,782</u>	<u>337,104</u>	<u>339,504</u>	<u>341,904</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**I-5 Interchange Development Impact Fee Fund (Fund 363)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ 629	645	1,577	-
Interest Income	1,777	2,706	2,800	2,800
<i>Total:</i>	<u>\$ 2,406</u>	<u>3,351</u>	<u>4,377</u>	<u>2,800</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,406	3,351	4,377	2,800
Beginning Fund Balance	\$ 387,352	389,758	393,109	397,486
Ending Fund Balance	<u>\$ 389,758</u>	<u>393,109</u>	<u>397,486</u>	<u>400,286</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
I-5 Interchange Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**Library Development Impact Fee Fund (Fund 364)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
Development Impact Fees	\$ -	-	-	-
Interest Income	724	986	1,000	1,000
<i>Total:</i>	<u>\$ 724</u>	<u>986</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 724	986	1,000	1,000
Beginning Fund Balance	\$ 141,490	142,214	143,200	144,200
Ending Fund Balance	<u>\$ 142,214</u>	<u>143,200</u>	<u>144,200</u>	<u>145,200</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Library Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Proposed Budget**  
**COVID-19 / ARPA Fund (Fund 420)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Revenues:</b>				
American Rescue Plan Act (ARPA Funding)	\$ 726,276	726,276	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 726,276</u>	<u>726,276</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 22,500	15,500	-	-
Salaries & Benefits	52,712	-	-	-
Capital Expenditures	-	-	-	30,000
Transfers Out to Water Fund	-	-	627,791	-
Transfers Out to General Fund	-	269,792	170,049	264,208
<i>Total:</i>	<u>\$ 75,212</u>	<u>285,292</u>	<u>797,840</u>	<u>294,208</u>
Excess (deficit) of revenues over expenditures	\$ 651,064	440,984	(797,840)	(294,208)
Beginning Fund Balance	\$ -	651,064	1,092,048	294,208
Ending Fund Balance	<u>\$ 651,064</u>	<u>1,092,048</u>	<u>294,208</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Master Fee Schedule Update	\$ -	-	-	30,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>30,000</u>