



Willows City Council Special Meeting

June 26, 2024
Willows City Hall
2:00 PM

City Council
Gary Hansen, Mayor
Evan Hutson, Vice Mayor
Rick Thomas, Council Member
Forrest Sprague, Council Member
David Vodden, Council Member

City Manager
Marti Brown

City Clerk
Amos Hoover

201 North Lassen Street
Willows, CA 95988
(530) 934-7041

Agenda

Watch the Council meeting online via Zoom (Passcode 95988):

<https://us06web.zoom.us/j/84166081480?pwd=T2Jk1heOh3pATQxnntE6Uhs91Alvqk.1>

Remote viewing of the City Council meeting for members of the public is provided for convenience only. In the event that the remote viewing connection malfunctions for any reason, the City Council reserves the right to conduct the meeting without remote viewing.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PUBLIC COMMENT

Individuals wishing to address the City Council concerning the Budget Workshop are invited to make oral comments of up to three minutes at this time. Please address your comments to the Mayor and Councilmembers, and not to staff and/or the audience. By State law, the Council is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the City Council, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: ahoover@cityofwillows.org.

5. FY 2024-25 BUDGET APPROVAL

Recommended Action: Consider, discuss, make amendments as needed, and approve the FY 2024-25 proposed Budget.

Presenter: Andy Heath, Finance Consultant

Contact: Marti Brown, City Manager, mbrown@cityofwillows.org

6. FY 2024-25 APPROPRIATIONS LIMIT

Recommended Action: Adopt a resolution establishing the FY 2024-25 Appropriations Limit for the City of Willows.

Presenter: Andy Heath, Finance Consultant

Contact: Marti Brown, City Manager, mbrown@cityofwillows.org

7. ADJOURNMENT

This agenda was posted on June 21, 2024.

Amos Hoover
Amos Hoover, City Clerk

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall at 201 North Lassen Street in Willows or on the City's website at www.cityofwillows.org.

In compliance with the Americans with Disabilities Act, the City of Willows will make available to members of the public any special assistance necessary to participate in this meeting. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). The public should contact the City Clerk's office at 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the city to make reasonable arrangements to ensure accessibility to this meeting.



PUBLIC COMMENT



Date: June 26, 2024

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager
Andy Heath, Finance Consultant

Subject: FY 2024-25 Budget Approval

Recommendation:

Consider, discuss, make amendments as needed, and approve the FY 2024-25 proposed Budget.

Rationale for Recommendation:

Section 2.10.160 of the City of Willows Municipal Code, Preparing and Submitting Proposed Budget and Salary Plan requires the City Manager to present an annual budget for Council consideration and approval. There are no proposed changes to the FY 2023-24 approved Salary Plan and, therefore, have not been included in the staff report and presentation.

Background:

On May 29, 2024, the City Council held a Special Budget Workshop to receive the first presentation of the Preliminary Fiscal Year 2024-25 proposed city budget. The final budget presentation will be held on Wednesday, June 26, 2024, at which time the City Council may consider and adopt the attached draft Fiscal Year 2024-25 Operating Budget for all Funds (Attachment 1), as well as the budget resolution (Attachment 2).

Discussion & Analysis:

Since the May 29, 2024, workshop and based on Council feedback, the following items have changed and/or have been updated/added to the proposed FY 2024-25 Budget:

- Based on a legal opinion from the City Attorney's Office, it has been determined that the Storm Drain and Streets Development Impact Fees, one-time monies, may be used to pay the City's Umpqua Gap Loan. As a result, this proposed allocation has been added to the budget and, thereby, will significantly bolster the City's projected Ending Fund Balance/Reserve for June 30, 2025, from \$231,624 to \$597,124.
- The City's 3Core Economic Development Corporation membership has been removed from the budget (\$7500).
- The City Attorney's "Special Projects" line item has been reduced to \$16,000.

Included with this staff report are the final proposed FY 2024-25 Budget (Attachment 1), the Budget Resolution (Attachment 2) and staff responses to Council questions from the May 29 Budget Workshop (Attachment 3).

Fiscal Impact:

Adopting this budget will allow City management to expend City funds per Council approval and as identified in the proposed Fiscal Year 2024-25 budget and based on projected revenues and expenses.

Attachments:

- Attachment 1: Proposed FY 2024-25 Budget
- Attachment 2: XX-2024 Budget Resolution
- Attachment 3: Staff Responses to Council Inquiries from May 29 Budget Workshop

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

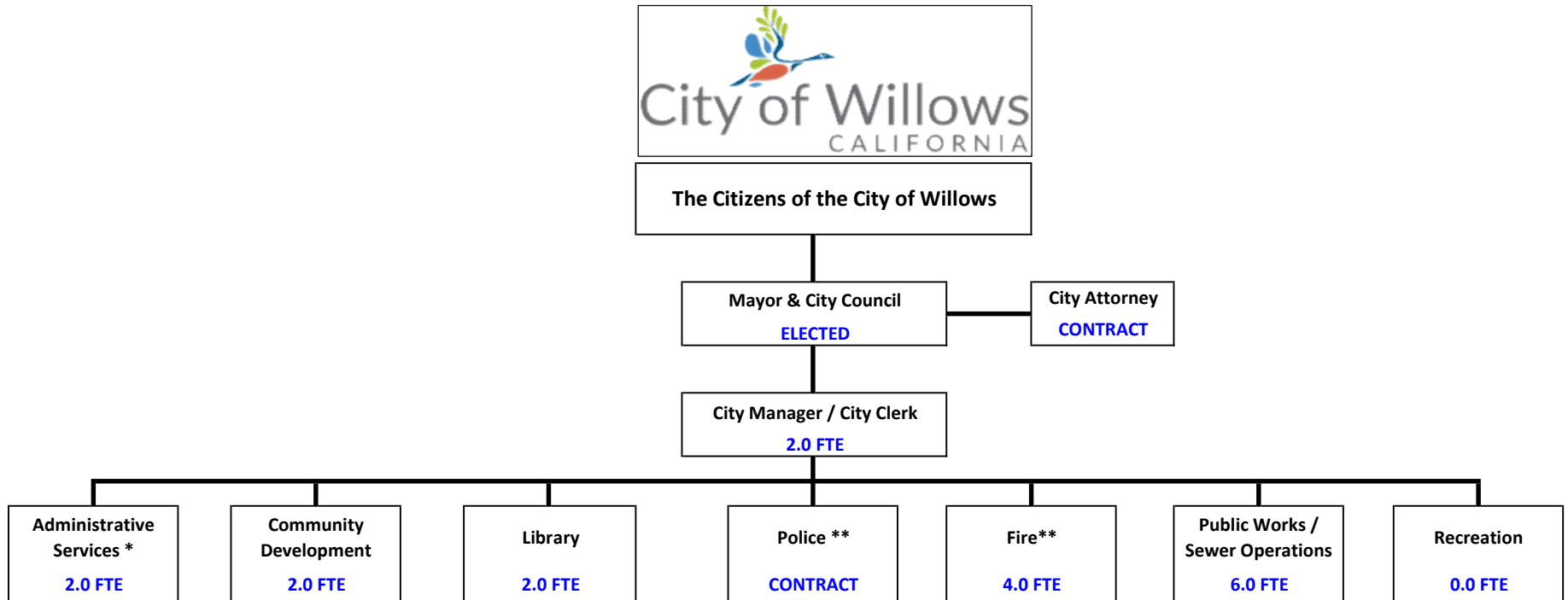
Jody Meza – Library Director

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.

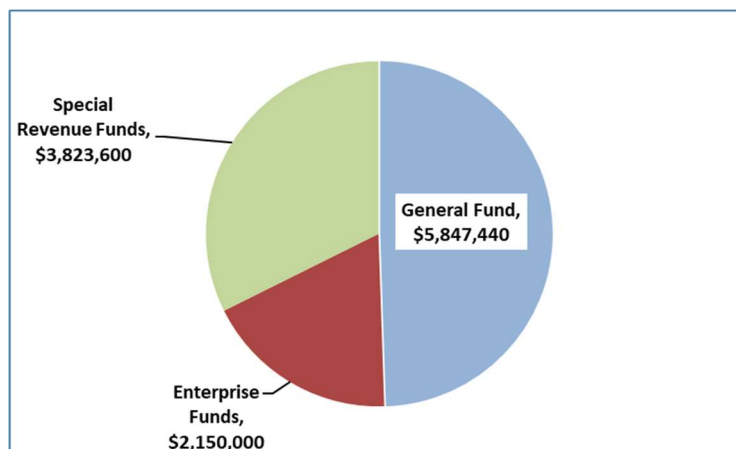
Although the overall economy has essentially recovered from the impacts of the COVID-19 Pandemic, other areas of economic uncertainty continue to persist – inflationary pressures on basic public services costs; high interest rates; CalPERS investment return volatility and increasing unfunded liability 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.

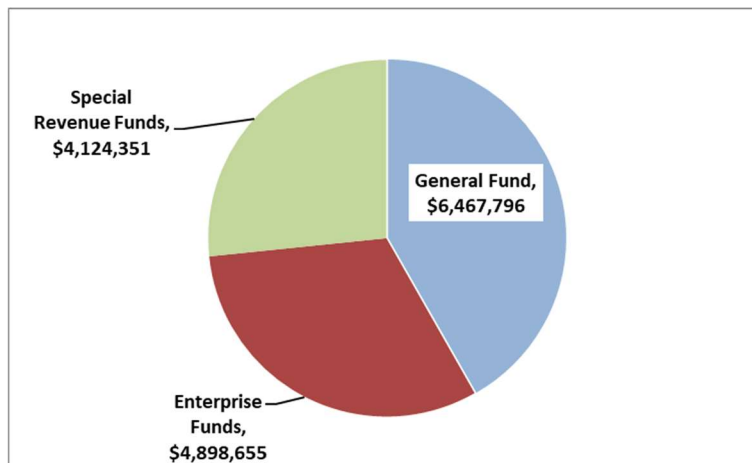
Fiscal Year 2024-25 Budgeted Operating Revenues Total Revenue = \$11,821,040



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:

	Revenues	Expenditures
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;

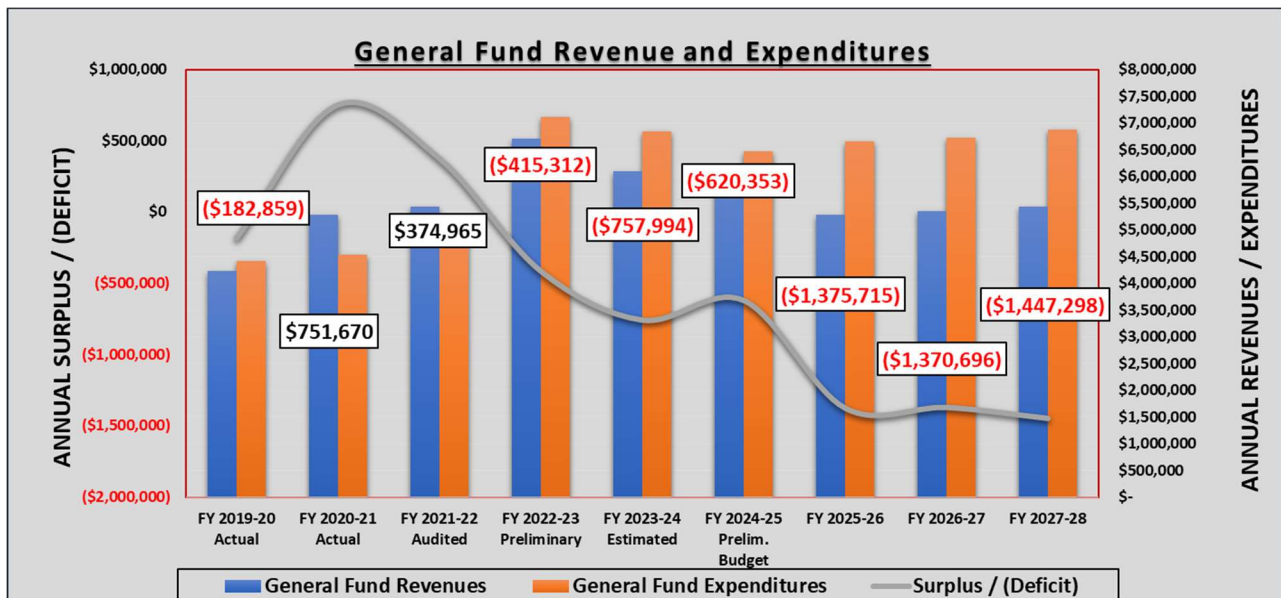
- PG&E cost increases;
- Continued appropriation of \$2 million annually towards the Police Services Contract with Glenn County (note: this contract will increase to \$2,355,000 in FY 2025-26);
- Update of the Engineering appropriation to account for increased activity; in addition to
- Offsetting reductions 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.

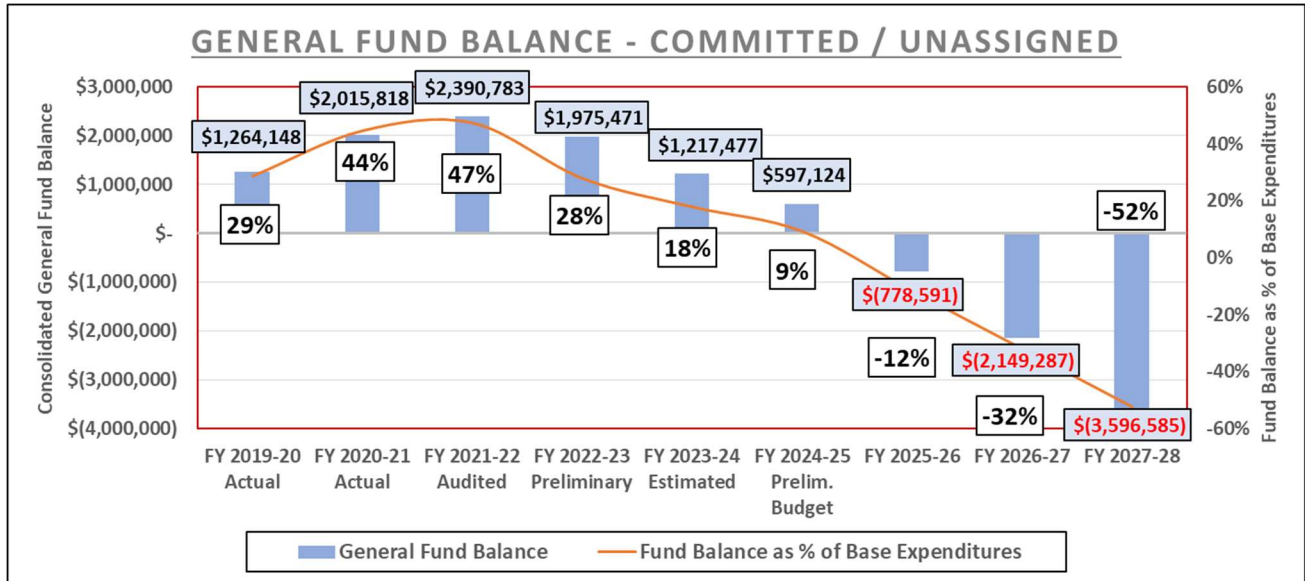
The updated multi-year forecast for the General Fund is presented below:



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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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:

	Revenues	Expenditures
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

	Revenues	Expenditures
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
ARPA Reconciliation:					
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
<u>General Fund</u>			
- Non-Departmental	Upgrade Computer Equipment (Tyler)	\$ 50,000	
	Computer / Office Equipment - Base	5,000	
	Fire Equipment - Base	\$ 10,000	
<u>Sewer Fund</u>			
	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
<u>Gas Tax Fund</u>			
	Streets Maintenance	\$	6,827
<u>RMRA / SB-1 Fund</u>			
	Streets Reconstruction / Resurfacing	\$	158,173
<u>RSTP Program Fund</u>			
	Annual Sidewalk Maintenance	\$	66,200
	Streets Resurfacing Projects		39,679
<u>Parks Grant Fund</u>			
	Parks / Pool Projects	\$	2,958,375
<u>COVID 19 / ARPA Fund</u>			
	Master Fee Schedule Update	\$ 30,000	
Citywide Capital Outlay / Projects Totals:		\$ 95,000	\$ 6,253,419
			\$ 6,348,419

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

	EST. BEGINNING FUND BALANCE July 1, 2024	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2025	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
General Fund	\$ 1,217,487	\$ 5,847,440	\$ 6,467,796	\$ 597,131	\$ (620,356)	\$ 65,000
Enterprise Funds						
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>
Special Revenue Funds						
TRANSPORTATION						
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
LIBRARY						
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	-
MISC. OPERATIONAL						
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	-	-
CDBG / HOUSING						
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
PROJECT						
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)	-
IMPACT FEES						
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	-
COVID-19 / ARPA						
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
REVENUES				
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
Total Revenues	\$ 5,437,673	\$ 6,696,001	\$ 6,085,375	\$ 5,847,440
EXPENDITURES				
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
Total Expenditures	\$ 5,062,708	\$ 7,111,303	\$ 6,843,369	\$ 6,467,796
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
Less - Fund Balance Assigned for:				
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
TOTAL TAXES	3,799,554	4,165,001	4,142,878	4,035,021
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
TOTAL FRANCHISES	291,128	362,832	314,544	325,245
Business Licenses	16,057	19,545	20,000	20,000
TOTAL LICENSES	16,057	19,545	20,000	20,000
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
TOTAL PERMITS	79,133	90,400	92,500	92,500
Traffic Fines	7,721	4,642	5,000	5,000
Other Fines	5,298	1,728	1,500	1,500
TOTAL FINES & FORFIETURES	13,019	6,370	6,500	6,500
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	-	-	-	-
TOTAL INTEREST & RENTALS	58,841	66,775	65,000	75,000
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 Residual Payments	-	6,588	6,500	7,902
Developer Agreement Funding	560,392	-	-	-
TOTAL FROM OTHER AGENCIES	736,214	1,236,157	719,652	676,288

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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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
TOTAL SERVICE CHARGES	155,357	246,202	308,057	289,274
TOTAL OTHER REVENUES	27,939	76,372	5,000	75,000
TOTAL TRANSFERS IN	260,431	426,347	411,244	252,612
TOTAL GENERAL FUND	\$ 5,437,673	\$ 6,696,001	\$ 6,085,375	\$ 5,847,440

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Non-Departmental - 00				
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
Total:	597,228	1,100,935	1,289,703	833,461
Total Appropriations - General Fund	\$ 5,062,708	\$ 7,111,303	\$ 6,843,369	\$ 6,467,796
Total Personal Services:	\$ 2,064,272	\$ 2,453,631	\$ 2,625,401	\$ 2,539,890
Total Services and Supplies:	2,998,436	4,219,860	3,633,418	3,676,326
Total Capital Outlay:	-	437,812	346,049	65,000
Total Transfers Out:	-	-	7,236	7,250

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>Total Personnel Services:</i>	<u>\$ 16,977</u>	<u>14,475</u>	<u>16,148</u>	<u>16,148</u>
<u>Materials & 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>Total Material & Services:</i>	<u>\$ 6,636</u>	<u>9,236</u>	<u>6,474</u>	<u>12,400</u>
<u>Capital Projects</u>				
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Council:</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
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Materials & Services				
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>Total Material & Services:</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>
Capital Projects				
<i>Total Capital Projects:</i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Total City Attorney:</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	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 - 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
<i>Total Personnel Services:</i>	<u><u>\$ 149,543</u></u>	<u><u>217,801</u></u>	<u><u>273,838</u></u>	<u><u>272,760</u></u>
<u>Materials & Services</u>				
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
<i>Total Material & Services:</i>	<u><u>\$ 20,091</u></u>	<u><u>31,656</u></u>	<u><u>22,500</u></u>	<u><u>15,000</u></u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Total City Manager:</i>	<u><u>\$ 169,634</u></u>	<u><u>249,457</u></u>	<u><u>296,338</u></u>	<u><u>287,760</u></u>

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
Personnel Services				
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
Total Personnel Services:	\$ 125,627	172,623	163,822	233,991
Materials & Services				
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
Total Material & Services:	\$ 216,039	174,962	148,750	136,250
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Finance:	\$ 341,666	347,585	312,572	370,241

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
Personnel Services				
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>Total Personnel Services:</i>	<u>\$ 2,339</u>	<u>111,710</u>	<u>132,538</u>	<u>176,036</u>
Materials & Services				
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>Total Material & Services:</i>	<u>\$ 112,107</u>	<u>203,231</u>	<u>135,995</u>	<u>132,350</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Planning:</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	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	\$ 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	-	-
<i>Total Personnel Services:</i>	\$ 129,260	149,857	125,957	140,539
<u>Materials & Services</u>				
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
<i>Total Material & Services:</i>	\$ 192,934	441,181	343,488	350,572
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Citywide (Gen Office):</i>	\$ 322,194	591,038	469,445	491,111

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
Personnel Services				
40010 - Salaries PT	\$ 4,771	824	-	-
40007 - FICA/ Medicare	365	63	-	-
40601 - Workers Compensation	1,064	-	-	-
<i>Total Personnel Services:</i>	<u>\$ 6,200</u>	<u>887</u>	<u>-</u>	<u>-</u>
Materials & Services				
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>Total Material & Services:</i>	<u>\$ 40,299</u>	<u>37,003</u>	<u>54,195</u>	<u>45,000</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Civic Center:</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
Personnel Services				
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
Total Personnel Services:	\$ 99,394	70,078	72,834	72,383
Materials & Services				
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
Total Material & Services:	\$ 86,570	122,507	122,760	91,250
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Building:	\$ 185,964	192,585	195,594	163,633

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
Personnel Services				
40006 - Health Insurance	\$ 3,882	-	-	-
40004 - CalPERS	-	-	-	2,103
<i>Total Personnel Services:</i>	<u>\$ 3,882</u>	<u>-</u>	<u>-</u>	<u>2,103</u>
Materials & Services				
44000 - Contractual Services	\$ 1,484,328	1,574,756	2,000,000	2,000,000
<i>Total Material & Services:</i>	<u>\$ 1,484,328</u>	<u>1,574,756</u>	<u>2,000,000</u>	<u>2,000,000</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Police:</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
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
44000 - Professional Services	\$ 68,427	87,692	75,000	140,000
<i>Total Material & Services:</i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Engineering:</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
Total Personnel Services:	\$ 124,355	114,791	148,158	161,232
Materials & Services				
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
Total Material & Services:	\$ 127,987	122,844	145,207	128,325
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Library:	\$ 252,342	237,635	293,365	289,557

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
Personnel Services				
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>Total Personnel Services:</i>	<u>\$ 28,475</u>	<u>32,834</u>	<u>30,400</u>	<u>7,536</u>
Materials & Services				
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>Total Material & Services:</i>	<u>\$ 1,691</u>	<u>5,855</u>	<u>6,729</u>	<u>16,000</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Recreation:</i>	<u>\$ 30,166</u>	<u>38,689</u>	<u>37,129</u>	<u>23,536</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
Personnel Services				
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>
Materials & Services				
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 & Services:</i>	<u>\$ 14,192</u>	<u>21,850</u>	<u>25,212</u>	<u>21,029</u>
Capital Projects				
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
Personnel Services	FY 2021-22	FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25
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)
Total Personnel Services:	\$ 262,586	432,811	420,083	353,766
Materials & Services				
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
Total Material & Services:	\$ 52,479	84,153	66,296	85,900
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Parks & Public Works:	\$ 315,065	516,964	486,379	439,666

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 & 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 & 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 & 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 & 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 & Services</u>				
45101 - Water & Sewer	\$ -	-	-	-
43300 - Building Maintenance	123	252	500	500
<i>Total Material & 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	-	-	-
Total Personnel Services:	\$ 503,958	454,051	521,399	506,013
Materials & Services				
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	-	-	-
Total Material & Services:	\$ 217,529	1,040,670	264,900	265,600
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Fire:	\$ 721,487	1,494,721	786,299	771,613

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

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<i>Total Personnel Services:</i>	<i>\$ -</i>	<i>-</i>	<i>-</i>	<i>-</i>
Materials & Services				
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 & Services:</i>	<i>\$ 32,059</i>	<i>44,239</i>	<i>32,587</i>	<i>38,500</i>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<i>\$ -</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Public Works / Streets:</i>	<i>\$ 32,059</i>	<i>44,239</i>	<i>32,587</i>	<i>38,500</i>

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 & 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 & 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
Personnel Services				
40004 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
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 & Services:</i>	<u>\$ 597,228</u>	<u>663,123</u>	<u>943,654</u>	<u>768,461</u>
Capital Projects				
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
Revenues:				
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			
Miscellaneous 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>
Expenditures:				
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
Capital Expenditures				
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

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Salaries & Benefits	FY 2021-22	FY 2022-23	ACTUAL FY 2023-24	BUDGET FY 2024-25
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
Total Personnel Services:	\$ 161,175	89,685	261,622	255,357
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
Total Operations & Maintenance:	\$ 402,579	465,254	315,600	327,600

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
Salaries & Benefits				
Contract Operations - Plant Facility				
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>
Debt Service				
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>
Capital Projects				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED FY 2024-25
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
<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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
Other Refunds	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
CA Recycling Grant	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
Program Income	\$ -	-	-	-
Interest Income	-	-	-	-
Transfers In	-	-	4,469	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>4,469</u>	<u>-</u>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
EDA Grant Proceeds	\$ 510,834	-	-	-
Transfers In	-	-	-	-
Interest Income	-	661	-	-
<i>Total:</i>	<u>\$ 510,834</u>	<u>661</u>	<u>-</u>	<u>-</u>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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
Revenues:				
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>
Expenditures:				
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
Capital Expenditures				
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)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
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>
Expenditures:				
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

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



**City of Willows
Resolution XX-2024**

A RESOLUTION ADOPTING THE FISCAL YEAR 2024-25 OPERATING BUDGET

WHEREAS, on May 29, 2024, the City Council held a budget workshop and reviewed the proposed Fiscal Year 2024-25 Operating Budget; and

WHEREAS, the final Fiscal Year 2024-25 Budget presentation and recommended action was presented at a special City Council meeting on June 26, 2024; and

WHEREAS, the Willows City Council has reviewed and analyzed the draft budget for Fiscal Year 2024-25 with opportunity for input from City Staff and the community; and

WHEREAS, as a result of this review and evaluation the City Council has established the fiscal policy for the 2024-25 budget; and

WHEREAS, these policies are reflected in the draft Fiscal year 2024-25 Operating Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willows hereby adopts the 2024-25 annual budget in the amount of \$11,336,000.

BE IT FURTHER RESOLVED that the budget as detailed is a guide to the annual revenues and expenditures, and the City Manager may exceed the expenditures from a particular line-item account when, at the City Manager's discretion, it is deemed prudent and efficient for the general operation of the City. However, in no event is the City Manager authorized to exceed the total adopted expenditures of \$11,336,000 without approval of the City Council.

PASSED AND ADOPTED by the City Council of the City of Willows this 26th day of June 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Richard Thomas, Mayor

Amos Hoover, City Clerk



Date: June 26, 2024

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: FY 2024-25 Budget – Staff Response to Council Feedback at the May 29 Budget Workshop

Recommendation:

Based on Council policy direction at the May 29, 2024, Budget Workshop #1 and Special City Council Meeting, consider the following additional and requested information as part of the FY 2024-25 budget process.

Rationale for Recommendation:

At the May 29, 2024, Special City Council meeting, Councilmembers requested additional information in advance of final consideration and potential approval of the FY 2024-25 Budget. This staff report attempts to address the additional information requested.

Background:

On Wednesday, May 29, 2024, the City's Finance Consultant, Andy Heath, presented to the City Council the FY 2024-25 Draft Budget for all operating funds. At the conclusion of the presentation, the City Council directed staff to provide additional information related to the City's budget before final consideration of the FY 2024-25 Budget. Specifically, the Council requested more information regarding the following topics:

- **Professional & Contract Services:** Explain the "Professional Services" and "Contract Services" line items in many of the Department budgets. What vendors are included in those line items and for what services?
- **Library Trust Funds:** Review Library Trust Funds to determine whether any of those monies could be used for City operating expenses.
- **Forecast Model based on 1.5% Sales Tax:** Provide a financial forecast model that shows the City's budget in future years if the 1.5% sales tax passes on November 5, 2024.
- **Umpqua Gap Loan Payoff:** Investigate using Impact Fees to pay off the Umpqua Gap Loan.
- **County Contribution to Library:** Request that the County contribute more to the City's Library Department and operations.
- **Cost/Benefit Analysis of Transitioning to Full-Time Finance Director:** Provide cost/benefit analysis of reducing the Finance Consultant's contract and promoting the Accounting Manager

position to Finance Director versus continuing to retain the Finance Consultant's services at the same level as FY 2023-24.

- Balance Sheet/Deficit Analysis: Provide further evidence of the City's critical financial situation.
- Mall Parking: Investigate transfer the Mall parking and property to adjacent property owners and/or lessees.
- Development Impact Fees: Research and recommend development projects in an effort to expend the City's remaining Development Impact Fees.

Discussion & Analysis:

For the above-mentioned subject matters, a brief description and/or explanation has been provided below, as well as three Exhibits in an effort to respond to the Council's inquiries at the May 29, 2024, Special City Council Meeting and FY 2024-25 Budget Workshop.

Professional and Contract Services

Below is a breakdown of the majority of the charges (e.g., vendors/contractors) to each account in the budget; However, Exhibit A provides a detailed account of each department's "Professional and Contract Service" charges:

- **Account 301-020-41300 (City Attorney)**
All fees for the City Attorney are charged to this account including attorney fees for Code Enforcement, Special Projects, and the Municipal Code Update.
- **Account 301-030-41300 (City Manager)**
A consultant was hired to review the City's law enforcement services contract.
- **Account 301-050-41300 (Finance)**
Charges to this account include Andy Heath's contract, the Auditor, Corbin-Willits (to minimally maintain MOMs system so that staff can review historical financial data). It also includes the City's Financial Advisors for Bonds (Wulff Hansen) and HdL consulting for sales tax monitoring and projections, as well as limited use consultants for calculating the GANN limit, notary, payroll and AP (when the City had no Finance Department).
- **Account 301-060-41300 (Planning)**
Charges to this account are for planning services from both LACO and Willdan, as well as Plan Check services from Coastland Engineering.
- **Account 301-070-41300 (Citywide/General Office)**
The majority of the charges to this account include the City's IT contract, water purifier at City Hall, paper shredder, credit card statements, HR related live scans, the investigation re: the former City Clerk's termination, and pest control at City Hall.
- **Account 301-090-41300 (Building)**
Charges to this account including the Building Inspector contract (Wyatt Paxton), Coastland for Plan Checks, and the City's Building software (Iworq Systems) that will be transitioned to Tyler

Technologies over the next six months.

- **Account 301-100-41300 (Police)**
Charges to this account are for the City's Law Enforcement Services Contract with the Glenn County Sheriff's Office.
- **Account 301-010-41300 (Engineering)**
Charges to this account are for City engineering services (Coastland).
- **Account 301-020-41300 (Library)**
Charges to this account are library related services some of which are reimbursed to the City. Also, payments to the City of Orland are for the Library Director's services (as Jody Meza is a City of Orland employee).
- **Account 301-138-41300 (Parks/Public Works)**
Most of the charges to this account are mostly for city engineering services (Coastland), drug testing, and security system.
- **Account 301-150-41300 (Fire)**
Most of the charges to this account are for a host of activities including, drug testing, HR related services, contract services for fire apparatus/equipment repairs and/or improvements, Fire Department dispatch, and a variety of one-time services.
- **Account 301-160-41300 (Public Works/Streets)**
Charges to this account are engineering related (Coastland).
- **Other Funds and Accounts**
The remaining funds and accounts are related to the Sewer and Water Enterprise Funds, and other Special Funds.

Library Trust Funds

While it may be possible to use library trust funds for city operations, according to the City Municipal Code, all library trust fund expenditures must be authorized by the Library Board of Trustees:

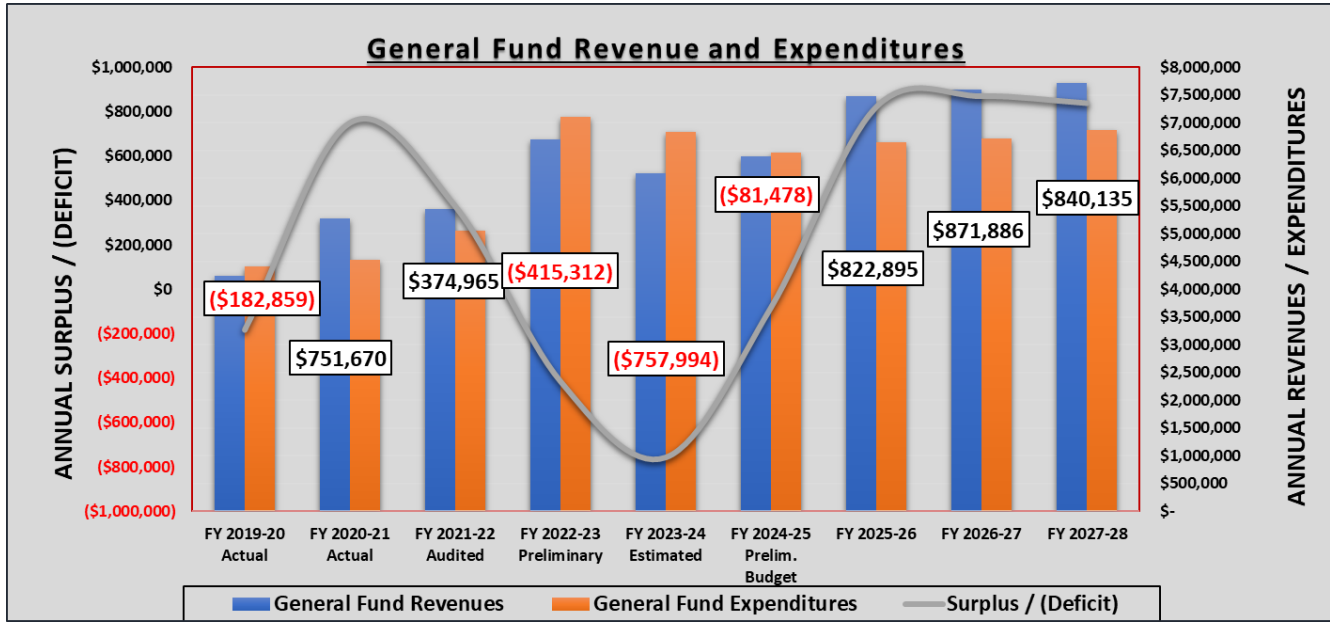
2.70.040 Library fund.

All money acquired by gift, demise or bequest for the purpose of the library shall be apportioned to a library trust fund. Purchases and payment from the fund shall be approved by the board of library trustees. [Ord. 622-89, 11-14-89. Prior code § 2-10.3].

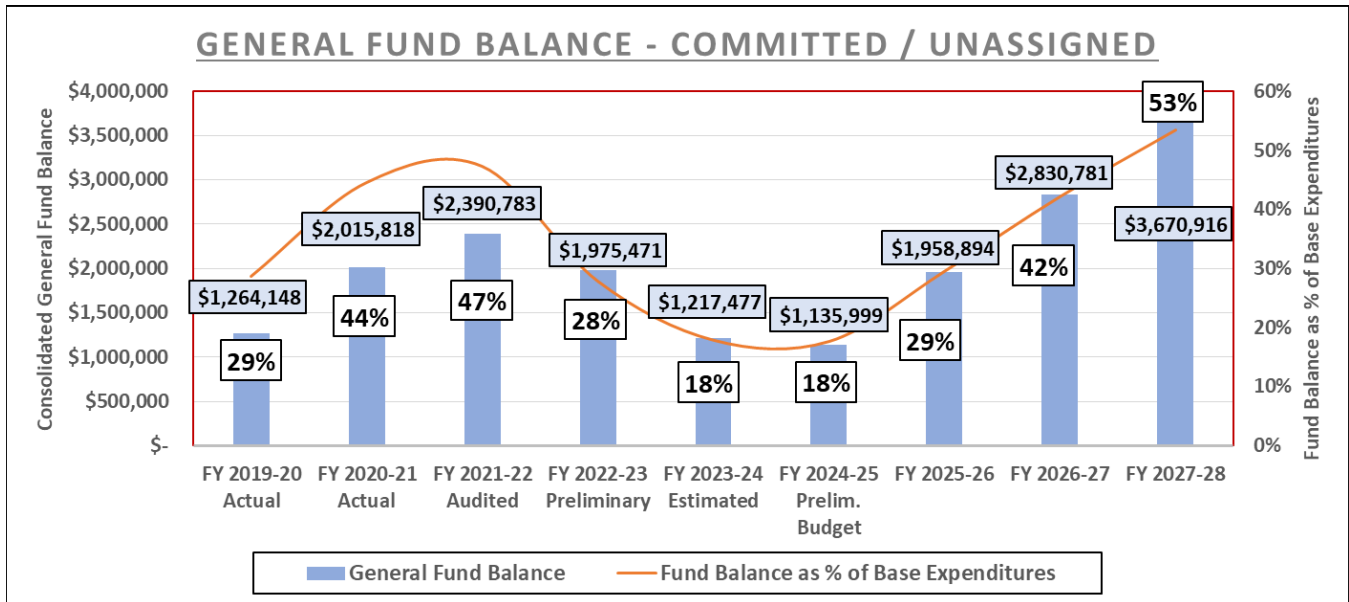
Financial Forecast Model with 1.5% Sales Tax Included

Please see the following financial forecasting model projections based on the potential approval of a 1.5% sales tax measure in November (assuming 1% = \$1,437,000).

FORECAST



FUND BALANCE



Umpqua Gap Loan Pay off

As stated in the main budget staff report, the City is able to use Storm Drain and Streets Development Impact Fees in order to pay off the Umpqua Gap Loan. As a result, those funds were applied to and are included in the final FY 2024-25 budget, which significantly improved the projected June 30, 2024 Ending Fund Balance.

County Contribution to Library

Staff submitted a formal request to the County for additional Library Department funds in the amount of \$41,718 based on the percentage of library cardholders that are non-City of Willows residents (Exhibit B). According to the County Administrator, the request will be presented to the Board of Supervisors on Tuesday, June 25.

Cost/Benefit Analysis of Transitioning to Full-Time Finance Director

By the end of FY 2023-24, the City will spend \$75,157 on Andy Heath Financial Services. While some of the increased expense resulted from having no Finance Department staff for nearly three months in the fall of 2023 (~\$13,950), other major expenses for Andy's services included preparing the FY 2024-25 Budget, updating the Mid-Year Budget, preparing the City's finances for the FY 2022-23 Audit, and reconciling accounts and the General Ledger (e.g., cleanup). The cost to prepare the FY 2024-25 Budget and Mid-Year Budget, as well as approximately half of the required Audit preparation totaled approximately \$25,357. While Andy's services will still be needed for some of the Audit preparation, moving forward, it will not be as extensive as in past years (e.g., reconciling accounts and the General Ledger). Those duties would be completed by the Finance Director. The annual additional cost to promote the Accounting Manager to Finance Director is approximately ~\$25,000 (that sum accounts for the increase in salary (~\$20,000) and pension (~\$5,000)). In addition, staff anticipates additional overall cost savings by employing an inhouse Finance Director who will oversee the day-to-day operations of Accounts Payable and Payroll ensuring that invoices are properly coded thereby reducing preparation time for the annual audit, as well as improving payroll processes and paycheck accuracy. At a minimum, the cost to promote the Accounting Manager to Finance Director will be a break-even proposition; however, staff anticipates additional savings and an overall reduction in the contract of Andy Heath Financial Services in FY 2024-25 and moving forward.

Balance Sheet/Deficit Analysis

As has been discussed before, there is no public sector version of a private sector profit and loss and/or balance sheet. The best that staff have been able to come up with is a comparison of *Revenues, Expenditures and Changes in Fund Balances* statement from the City's Audits for fiscal year 2022 and 2023. As starkly highlighted in Exhibit C, in 2022, the city experienced an excess of revenues of \$129K and, in 2023, an excess of expenditures of \$785K. The comparison shows that there was a huge jump in expenditures between the fiscal years, as well as a significant decline in the General Fund Reserve as a result.

Mall Parking:

During FY 2024-25, staff will research and investigate the possibility of transferring (e.g., selling) the City-owned mall parking lot to adjacent private property owners and report back to the Council the results and options for disposing of the property.

Development Impact Fees:

As stated in the main staff report, legal analysis supports the use of Storm Drain and Streets Development Impact Fees to repay the City's Umpqua Gap Loan. As for other remaining impact fees, one of the capstone projects for one of the city summer interns is to develop a park project that complies with the 2008 Nexus Study and uses the remaining Park Impact Fees (~\$341K). A proposed

project will be presented to the Council in August 2024. After expending monies from these Development Impact Fee funds, the only remaining funds will be in the I-5 Interchange and Library Development Impact Fee Funds. Staff will research options to expend the remainder of these funds and return to the Council with proposals before the end of FY 2024-25.

Fiscal Impact:

There is no fiscal impact.

Exhibits:

- Exhibit A: Detailed Report, Professional and Contract Services by Department
- Exhibit B: Draft Staff Report to County Requesting Additional Library Funding
- Exhibit C: Auditor's Revenues, Expenditures and Changes in Fund Balances Statement



City of Willows

Detail Report

Account Detail

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
Fund: 234 - PLANNING								
234-060-41300		PROFESSIONAL SERVICES				0.00	37.49	37.49
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/17/2023	APPKT00036	INV0000048	53455	RECORDING FEE LM-23-01 216 N. PLUMAS	1500 - GLENN CO. CLERK-RECORDER		3.00	3.00
07/17/2023	APPKT00036	INV0000049	53461	REIMB FOR OVER PAYMENT ON PTA ACCOUNT	2348 - WALTER OR AMY BAKER		34.49	37.49
Activity for July, 2023:							37.49	
Total Fund: 234 - PLANNING:				Beginning Balance:	0.00	Total Activity:	37.49	Ending Balance: 37.49

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
Fund: 301 - GENERAL								
301-020-41300		PROFESSIONAL SERVICES				0.00	127,168.45	127,168.45
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/09/2023	APPKT00071	43426	53560	141 N CRAWFORD- ABATEMENT	1258 - COLE HUBER LLP		1,794.70	1,794.70
Activity for August, 2023:							1,794.70	
09/06/2023	APPKT00079	6049	53661	Legal Costs - August 2023	2332 - PRENTICE LONG, PC		9,165.00	10,959.70
09/19/2023	APPKT00089	43907	53701	141 N CRAWFORD ABATEMENT FOR AUGUST 2023	1258 - COLE HUBER LLP		148.13	11,107.83
Activity for September, 2023:							9,313.13	
10/15/2023	APPKT00106	6113	53790	City Attorney services through 9/26/23	2332 - PRENTICE LONG, PC		9,165.00	20,272.83
Activity for October, 2023:							9,165.00	
11/11/2023	APPKT00123	43930	53861	billing summary for svcs through 9/30/	1258 - COLE HUBER LLP		1,226.27	21,499.10
11/30/2023	APPKT00130	6039	53921	Legal Services - July 2023	2332 - PRENTICE LONG, PC		9,165.00	30,664.10
11/30/2023	APPKT00130	6188	53921	Legal Services - Oct 2023	2332 - PRENTICE LONG, PC		9,165.00	39,829.10
11/30/2023	APPKT00130	6248	53921	Receivership Invoice	2332 - PRENTICE LONG, PC		57.00	39,886.10
Activity for November, 2023:							19,613.27	
12/11/2023	APPKT00139	6269	53966	NOVEMBER 2023 CONTRACT SERVICES	2332 - PRENTICE LONG, PC		15,846.00	55,732.10
Activity for December, 2023:							15,846.00	
01/09/2024	APPKT00151	44639	54038	NOVEMBER 2023 SERVICES	1258 - COLE HUBER LLP		208.20	55,940.30
Activity for January, 2024:							208.20	
02/16/2024	APPKT00170	6419	54159	CONTRACT SERVICES 12.28.23-01.23.24	2332 - PRENTICE LONG, PC		2,484.00	58,424.30
02/16/2024	APPKT00170	6420	54159	CONTRACTED SERVICES - JAN 2024	2332 - PRENTICE LONG, PC		1,470.00	59,894.30
02/16/2024	APPKT00170	6421	54159	CONTRACTED SERVICES - 1.3.24-1.25.2	2332 - PRENTICE LONG, PC		7,291.66	67,185.96
02/20/2024	APPKT00170	6270	54159	CONTRACTED SERVICES - 11.2.23-11.22.23	2332 - PRENTICE LONG, PC		608.00	67,793.96
Activity for February, 2024:							11,853.66	
03/08/2024	APPKT00179	6452	54220	FEBRUARY 2024 CONTRACT SERVICES	2332 - PRENTICE LONG, PC		9,165.00	76,958.96
03/08/2024	APPKT00179	6454	54220	FEBRUARY 2024 SERVICES - SALES TAX INITIATIVE	2332 - PRENTICE LONG, PC		1,596.00	78,554.96
03/26/2024	APPKT00183	485032	54266	CONDITION OF TITLE - 143 N YOLO STREET	2410 - OLD REPUBLIC TITLE COMPANY		400.00	78,954.96
03/26/2024	APPKT00188	485032-R	54266	OLD REPUBLIC TITLE COMPANY Reversa	2410 - OLD REPUBLIC TITLE COMPANY		-400.00	78,554.96
Activity for March, 2024:							10,761.00	
04/12/2024	APPKT00189	6532	54363	MARCH 2024 CONTRACT SERVICES	2332 - PRENTICE LONG, PC		9,165.00	87,719.96
04/12/2024	APPKT00189	6533	54363	MARCH 2024 SERVICES	2332 - PRENTICE LONG, PC		2,839.00	90,558.96
04/12/2024	APPKT00189	6534	54363	MARCH 2024 SERVICES	2332 - PRENTICE LONG, PC		7,291.66	97,850.62
04/12/2024	APPKT00189	6535	54363	MARCH 2024 SERVICES	2332 - PRENTICE LONG, PC		741.00	98,591.62
Activity for April, 2024:							20,036.66	
05/07/2024	APPKT00208	6630	54550	APRIL 2024 - N YOLO ST RECEIVERSHIP	2332 - PRENTICE LONG, PC		862.00	99,453.62
05/07/2024	APPKT00208	6631	54550	APRIL 2024 - MUNICIPAL CODE UPDATE	2332 - PRENTICE LONG, PC		7,291.66	106,745.28
05/07/2024	APPKT00208	6632	54550	APRIL 2024 - SALES TAX	2332 - PRENTICE LONG, PC		1,083.00	107,828.28

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-020-41300		PROFESSIONAL SERVICES - Continued				0.00	127,168.45	127,168.45
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
05/07/2024	APPKT00208	6633	54550	APRIL 2024 - SOLAR PPA	2332 - PRENTICE LONG, PC		1,406.00	109,234.28
05/07/2024	APPKT00208	6672	54550	APRIL 2024 CONTRACT SERVICES	2332 - PRENTICE LONG, PC		9,165.00	118,399.28
05/07/2024	APPKT00208	6673	54550	APRIL 2024 - MUNICIPAL CODE UPDATE	2332 - PRENTICE LONG, PC		7,291.66	125,690.94
05/08/2024	APPKT00208	BROWN42224-01	54454	EXPEDIA - LODGING - C WALKER CITY ATTORNEY CONF	2395 - US BANK CORPORATE PAYMENT SYS		402.16	126,093.10
05/08/2024	APPKT00208	BROWN42224-02	54454	LEAGUE OF CA CITIES-REG- C WALKER CITY ATTORNEY	2395 - US BANK CORPORATE PAYMENT SYS		650.00	126,743.10
05/08/2024	APPKT00208	BROWN42224-03	54454	UNITED AIRLINES-AIRFARE-C WALKER CITY ATTORNEY CON	2395 - US BANK CORPORATE PAYMENT SYS		425.35	127,168.45
						Activity for May, 2024:	28,576.83	
301-030-41300		PROFESSIONAL SERVICES				0.00	1,307.00	1,307.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/30/2023	APPKT00130	002	53923	Law Enforcement Contract Document Review	2372 - SOLUTION CENTIC CONSULTING		600.00	600.00
11/30/2023	APPKT00130	004	53923	Public Safety Comm Meeting	2372 - SOLUTION CENTIC CONSULTING		707.00	1,307.00
						Activity for November, 2023:	1,307.00	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-050-41300		PROFESSIONAL SERVICES				0.00	108,651.35	108,651.35
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/31/2023	GLPKT00184	JN02709		Gateway / Merchant Fees - July 2023			630.15	630.15
Activity for July, 2023:							630.15	
10/15/2023	APPKT00106	10/3/23	53791	notary fees	2337 - ROGELIO GONZALEZ		15.00	645.15
Activity for October, 2023:							15.00	
11/30/2023	APPKT00130	0000C311151	53895	Service fees - Nov 2023	1275 - CORBIN WILLITS SYSTEMS		480.52	1,125.67
11/30/2023	APPKT00130	20-34	53889	Financial Consulting Svcs - 111223 - 112923	1068 - ANDY HEATH FINANCIAL SERV		12,292.50	13,418.17
Activity for November, 2023:							12,773.02	
12/11/2023	APPKT00139	20-35	53944	FINANCE CONSULTING SERVICES 11/30/23-12/10/23	1068 - ANDY HEATH FINANCIAL SERV		3,960.00	17,378.17
Activity for December, 2023:							3,960.00	
01/03/2024	APPKT00148	20-36	54019	CONTRACT SERVICES 12.11.23 - 01.02.24	1068 - ANDY HEATH FINANCIAL SERV		5,857.50	23,235.67
01/09/2024	APPKT00151	000C312151	54040	DECEMBER 2023 SERVICES	1275 - CORBIN WILLITS SYSTEMS		480.52	23,716.19
01/10/2024	APPKT00151	202312281009	54043	GASB 75 ACTUARIAL VALUATION	1340 - DFA-ACTUARIES, LLC		3,500.00	27,216.19
01/10/2024	APPKT00151	202312281010	54043	GASB 75 SUPPLEMENTAL DISCLOSURE	1340 - DFA-ACTUARIES, LLC		750.00	27,966.19
01/16/2024	APPKT00155	20-37	54083	FINANCE CONSULTING 01.03.24 - 01.16.24	1068 - ANDY HEATH FINANCIAL SERV		5,775.00	33,741.19
Activity for January, 2024:							16,363.02	
02/06/2024	APPKT00167	1556	54097	2023 GASB 68 JE'S AND NOTES DISCLOSURE PREP - FINA	1102 - BADAWI & ASSOCIATES		3,000.00	36,741.19
02/07/2024	APPKT00167	000C401151	54103	FEBRUARY 2024 SERVICE FEES - FINANC	1275 - CORBIN WILLITS SYSTEMS		480.52	37,221.71
02/16/2024	APPKT00170	20-38	54135	FINANCE CONSULTING 1.17.24-2.12.24	1068 - ANDY HEATH FINANCIAL SERV		2,640.00	39,861.71
02/20/2024	APPKT00170	013024	54174	ADTR - FILING AGENT SERVICES	2403 - WULFF, HANSEN & CO		3,600.00	43,461.71
Activity for February, 2024:							9,720.52	
03/07/2024	APPKT00179	000C402151	54195	FEBRUARY 2024 SERVICE - FINANCE	1275 - CORBIN WILLITS SYSTEMS		480.52	43,942.23
03/14/2024	APPKT00182	20-39	54234	FINANCE CONSULTING 02/13/24 - 03/12/24	1068 - ANDY HEATH FINANCIAL SERV		2,805.00	46,747.23
03/25/2024	APPKT00183	000C403151	54245	MARCH 2024 SERVICE & MAINTENANCE FEES - FINANCE	1275 - CORBIN WILLITS SYSTEMS		480.52	47,227.75
Activity for March, 2024:							3,766.04	
04/12/2024	APPKT00189	06302023A	54367	FISCAL YEAR 222/23 AUDIT	2089 - SMITH & NEWELL CERTIFIED		40,103.00	87,330.75
04/12/2024	APPKT00189	202403-1677	54361	DISCLOSURE REPORT TPO BONDS 21	1828 - NBS		2,667.03	89,997.78
04/12/2024	APPKT00189	202403-1727	54361	DISCLOSURE REPORT COP 21 SEWER SYSTEM	1828 - NBS		1,942.03	91,939.81
04/18/2024	APPKT00195	71-241995	54331	DEED OF FULL RECONVEYANCE 137 S MURDOCK AVE	2183 - TIMIOS TITLE, A CALIFORNI		241.00	92,180.81
04/23/2024	APPKT00200	000C404151	54381	ENH & SERVICE, FEES MAINT FEES, REF PROJ 005774	1275 - CORBIN WILLITS SYSTEMS		480.52	92,661.33
Activity for April, 2024:							45,433.58	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-050-41300		PROFESSIONAL SERVICES - Continued				0.00	108,651.35	108,651.35
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
05/07/2024	APPKT00208	20-40	54418	FINANCIAL CONSULTING 3-13-24 TO 5-5-24	1068 - ANDY HEATH FINANCIAL SERV		4,455.00	97,116.33
05/07/2024	APPKT00208	6915N	54449	CPA	2089 - SMITH & NEWELL CERTIFIED		3,712.00	100,828.33
05/20/2024	APPKT00213	000C405151	54474	MAY 2024 SERVICE - FINANCE	1275 - CORBIN WILLITS SYSTEMS		480.52	101,308.85
05/29/2024	APPKT00217	20-41	54507	FINANCIAL CONSULTING 5-6-24 TO 5-27-24	1068 - ANDY HEATH FINANCIAL SERV		7,342.50	108,651.35
Activity for May, 2024:							15,990.02	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-050-44000		CONTRACTUAL SERVICES				0.00	85,021.28	85,021.28
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/15/2023	APPKT00045	000C30715	53471	MOTH END AND QTR END REPORTING	1275 - CORBIN WILLITS SYSTEMS		350.00	350.00
07/15/2023	APPKT00045	000C307151	53471	ENHANCEMENT AND SERVICE FEES	1275 - CORBIN WILLITS SYSTEMS		480.52	830.52
Activity for July, 2023:							830.52	
08/04/2023	APPKT00061	821283592	53522	SHIPPING TO HDL	1429 - FEDEX		11.02	841.54
08/11/2023	APPKT00071	822117981	53563	SHIPPING TO HDL	1429 - FEDEX		11.05	852.59
08/15/2023	APPKT00071	000C308151	53561	ENHANCEMENT AND SERVICE FEES	1275 - CORBIN WILLITS SYSTEMS		480.52	1,333.11
08/16/2023	APPKT00071	20-29	53557	SERVICES PROVIDED JULY 1, 2023 - AUGUST 15, 2023	1068 - ANDY HEATH FINANCIAL SERV		5,940.00	7,273.11
08/21/2023	APPKT00071	SIN030652	53564	CONTRACT SERVICES - SALES TAX JULY-SEPT 2023	1539 - HINDERLITER DELLAMAS & AS		20,431.81	27,704.92
Activity for August, 2023:							26,874.40	
09/07/2023	APPKT00079	20-30	53639	Financial Services - Aug 16 - Sept 6, 202	1068 - ANDY HEATH FINANCIAL SERV		4,537.50	32,242.42
09/15/2023	APPKT00089	000C309151	53702	ENHANCEMENT AND SERVICE FEE	1275 - CORBIN WILLITS SYSTEMS		480.52	32,722.94
09/28/2023	APPKT00089	20-31	53691	SERVICES PROVIDED FROM 9-7-23 TO 9-27-23	1068 - ANDY HEATH FINANCIAL SERV		2,557.50	35,280.44
Activity for September, 2023:							7,575.52	
10/22/2023	APPKT00113	1	53842	Payroll services Aug 19 - Sept 28	2366 - JENNIFER STYCZYNSKI		3,542.16	38,822.60
10/22/2023	APPKT00113	15740	53847	contract svcs - Sept 2023	1978 - REGIONAL GOVERNMENT SERVI		2,801.78	41,624.38
Activity for October, 2023:							6,343.94	
11/11/2023	APPKT00123	100	53862	Accounts Payable Services - Oct 2023	2370 - CRISTINA SHAFER		559.30	42,183.68
11/12/2023	APPKT00123	20-33	53856	financial services 10/16/23-11/11/23	1068 - ANDY HEATH FINANCIAL SERV		6,682.50	48,866.18
11/30/2023	APPKT00130	15877	53922	Contract HR services - October 2023	1978 - REGIONAL GOVERNMENT SERVI		5,709.40	54,575.58
Activity for November, 2023:							12,951.20	
12/11/2023	APPKT00139	SIN033571	53953	OCT-DEC 2023 CONTRACT SERVICES	1539 - HINDERLITER DELLAMAS & AS		5,304.62	59,880.20
12/21/2023	APPKT00142	15990	54004	NOV 2023 CONTRACT SERVICES	1978 - REGIONAL GOVERNMENT SERVI		4,425.00	64,305.20
Activity for December, 2023:							9,729.62	
01/09/2024	APPKT00151	100 010324	54041	NOVEMBER 2023 AP SERVICES	2370 - CRISTINA SHAFER		297.50	64,602.70
Activity for January, 2024:							297.50	
02/07/2024	APPKT00167	16153	54127	DECEMBER 2023 HR/PAYROLL SERVICES - FINANCE	1978 - REGIONAL GOVERNMENT SERVI		3,257.85	67,860.55
02/16/2024	APPKT00170	ACI-IN-100179	54134	EMPLOYEE ASSISTANCE PLAN 2/1/24-1/31/25	1017 - ACI SPECIALTY BENEFITS		115.68	67,976.23
02/20/2024	APPKT00170	16305	54160	CONTRACT SERVICES - 01/2024	1978 - REGIONAL GOVERNMENT SERVI		5,488.14	73,464.37
Activity for February, 2024:							8,861.67	
03/08/2024	APPKT00179	SIN036147	54203	JAN-MAR 2024 CONTRACT SERVICES - SALES TAX	1539 - HINDERLITER DELLAMAS & AS		4,183.46	77,647.83
03/26/2024	APPKT00183	16526	54270	FEBRUARY 2024 CONTRACT SERVICES - FINANCE	1978 - REGIONAL GOVERNMENT SERVI		3,285.95	80,933.78
Activity for March, 2024:							7,469.41	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-050-44000		CONTRACTUAL SERVICES - Continued				0.00	85,021.28	85,021.28
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
04/24/2024	APPKT00200	16673	54400	MARCH 2024 CONTRACT SERVICE	1978 - REGIONAL GOVERNMENT SERVI		1,725.00	82,658.78
						Activity for April, 2024:	1,725.00	
05/22/2024	APPKT00213	16797	54488	APRIL 2024 CONTRACT SERVICES	1978 - REGIONAL GOVERNMENT SERVI		2,362.50	85,021.28
						Activity for May, 2024:	2,362.50	
301-060-41300		PROFESSIONAL SERVICES				0.00	134,821.74	134,821.74
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57197	53699	724989 WILLOWS LLAD	1255 - COASTLAND CIVIL ENGINEERI		85.00	85.00
						Activity for August, 2023:	85.00	
10/16/2023	APPKT00110	52398	53819	Planning Services	2363 - LACO ASSOCIATES		418.75	503.75
10/22/2023	APPKT00113	57469	53840	proj: 724989 Willows LLAD FY23-24	1255 - COASTLAND CIVIL ENGINEERI		42.50	546.25
						Activity for October, 2023:	461.25	
11/30/2023	APPKT00130	52534	53904	Planning Services - Oct 2023	2363 - LACO ASSOCIATES		15,729.59	16,275.84
						Activity for November, 2023:	15,729.59	
12/11/2023	APPKT00139	120623KM	53956	PLANNING SERVICES	1641 - KAREN MANTELE		120.00	16,395.84
12/21/2023	APPKT00142	52602	53996	NOV 2023 PLANNING SERVICES	2363 - LACO ASSOCIATES		13,590.26	29,986.10
						Activity for December, 2023:	13,710.26	
02/07/2024	APPKT00167	52398-1	54117	SEPTEMBER 2023 PLANNING SERVICES	2363 - LACO ASSOCIATES		8,534.72	38,520.82
02/07/2024	APPKT00167	52727	54117	DECEMBER 2023 PLANNING SERVICES	2363 - LACO ASSOCIATES		7,627.01	46,147.83
02/16/2024	APPKT00170	010-57531	54169	PROFESSIONAL SERVICES THRU 1.26.24	2284 - WILLDAN		5,715.00	51,862.83
02/20/2024	APPKT00170	010-57290	54169	PROF SERVICES - THRU 12/31/23	2284 - WILLDAN		1,365.00	53,227.83
						Activity for February, 2024:	23,241.73	
03/08/2024	APPKT00179	00713871R	54232	JULY 2023 CONTRACT PLANNING SERVICES	2284 - WILLDAN		10,107.53	63,335.36
03/08/2024	APPKT00179	00713892	54232	AUGUST 2023 CONTRACT PLANNING SERVICES	2284 - WILLDAN		10,377.42	73,712.78
03/08/2024	APPKT00179	00713916	54232	SEPTEMBER 2023 CONTRACT PLANNING SERVICES	2284 - WILLDAN		6,628.37	80,341.15
03/08/2024	APPKT00179	52825	54208	JANUARY 2024 PLANNING SERVICES	2363 - LACO ASSOCIATES		12,392.08	92,733.23
						Activity for March, 2024:	39,505.40	
04/01/2024	APPKT00183	58628	54243	FEB 2024 PROJECT 725182 WILLOWS LLAD FY24-25	1255 - COASTLAND CIVIL ENGINEERI		558.75	93,291.98
04/11/2024	APPKT00189	52912	54353	FEBRUARY 2024 PLANNING	2363 - LACO ASSOCIATES		18,122.57	111,414.55
04/24/2024	APPKT00200	53027	54386	PLANNING SERVICES MARCH 2024	2363 - LACO ASSOCIATES		13,922.19	125,336.74
04/25/2024	APPKT00200	010-57788	54411	MASTER FEE SCHEDULE	2284 - WILLDAN		7,755.00	133,091.74
04/25/2024	APPKT00200	010-58243	54411	MASTER FEE SCHEDULE	2284 - WILLDAN		1,730.00	134,821.74
						Activity for April, 2024:	42,088.51	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-070-41300		PROFESSIONAL SERVICES				0.00	82,769.39	82,769.39
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/07/2023	APPKT00045	77239	53476	PEST CONTROL FOR CITY HALL JULY 202	1606 - JEREMY'S PEST STOMPERS		50.00	50.00
07/24/2023	APPKT00061	4190242	53540	WATER SYSTEM	1798 - UBEO WEST, LLC		63.28	113.28
07/27/2023	APPKT00061	CM00000001	53570	CREDIT OF \$1955.00	1760 - MATSON & ISOM TECHNOLOGY		-1,955.00	-1,841.72
07/31/2023	APPKT00061	10404376	53518	EXECUTIVE CONSOLE SERVIICE	1014 - ACCESS		92.67	-1,749.05
07/31/2023	APPKT00061	89417	53570	REMOTE WORK FOR ELI BIRD & ANTHONY PATINO	1760 - MATSON & ISOM TECHNOLOGY		461.25	-1,287.80
07/31/2023	APPKT00071	4568	53575	INVESTIGATION	2343 - OPPENHEIMER INVESTIGATIONS GR		2,739.00	1,451.20
07/31/2023	GLPKT00184	JN02709		HdL Business License Activity - June 202			270.99	1,722.19
Activity for July, 2023:							1,722.19	
08/04/2023	APPKT00061	842312	53523	PEST CONTROL FOR CITY HALL - AUGUST 2023	1606 - JEREMY'S PEST STOMPERS		50.00	1,772.19
08/08/2023	APPKT00060	4422	53517	INVESTIGATION	2343 - OPPENHEIMER INVESTIGATIONS GR		20,038.00	21,810.19
08/09/2023	APPKT00061	INV0000110	53539	JULY 2023 BANK STATEMENT	2210 - U.S. BANK NATIONAL ASSOCIATION		199.00	22,009.19
08/09/2023	APPKT00061	INV0000110	53539	JULY 2023 BANK STATEMENT	2210 - U.S. BANK NATIONAL ASSOCIATION		149.90	22,159.09
08/09/2023	APPKT00061	INV0000110	53539	JULY 2023 BANK STATEMENT	2210 - U.S. BANK NATIONAL ASSOCIATION		220.00	22,379.09
08/09/2023	APPKT00061	INV0000110	53539	JULY 2023 BANK STATEMENT	2210 - U.S. BANK NATIONAL ASSOCIATION		300.00	22,679.09
08/10/2023	APPKT00071	89713	53570	AGREEMENT CLEARIT PREMIER PARTNE	1760 - MATSON & ISOM TECHNOLOGY		4,669.00	27,348.09
08/31/2023	GLPKT00235	JN02749		Gateway Merchant Fees - Aug 2023			675.50	28,023.59
08/31/2023	GLPKT00235	JN02749		HdL Business License Activity - July 202			170.64	28,194.23
Activity for August, 2023:							26,472.04	
09/07/2023	APPKT00079	10452919	53637	Executive console	1014 - ACCESS		96.26	28,290.49
09/07/2023	APPKT00079	20230901	53648	Live scans	1498 - GLENN CO. OFFICE OF EDUCA		60.00	28,350.49
09/08/2023	APPKT00089	90121	53718	AGREEMENT CLEARIT PREMIER PARTNE	1760 - MATSON & ISOM TECHNOLOGY		3,319.00	31,669.49
09/20/2023	APPKT00089	0025908-IN	53718	MICROSOFT 365 BUSINESS PREMIUM	1760 - MATSON & ISOM TECHNOLOGY		6,864.00	38,533.49
09/20/2023	APPKT00089	0025937-IN	53718	MICROSOFT 365 BUSINESS PREMIUM	1760 - MATSON & ISOM TECHNOLOGY		263.27	38,796.76
09/30/2023	GLPKT00305	JN02795		Bank Charges - UMPQUA Bank - Sept 2023			649.87	39,446.63
Activity for September, 2023:							11,252.40	
10/15/2023	APPKT00106	10511301	53771	(2) Exec console - service/plant	1014 - ACCESS		97.70	39,544.33
10/15/2023	APPKT00106	60020673110	53772	Fire pre-employment testing -J.Lopez	2362 - ADVENTIST HEALTH CLEAR LA		1,555.00	41,099.33
10/16/2023	APPKT00110	13928297	53829	Base Fee - Investment Account	2233 - US BANK ST. PAUL CM-9703		125.00	41,224.33
10/16/2023	APPKT00110	90511	53821	IT Services - Oct 2023	1760 - MATSON & ISOM TECHNOLOGY		3,319.00	44,543.33
10/22/2023	APPKT00113	000C310151	53841	monthly enhancement & svc fees	1275 - CORBIN WILLITS SYSTEMS		480.52	45,023.85
10/31/2023	GLPKT00582	JN02813		Merchant Fees Paid - Oct 2023			614.77	45,638.62
Activity for October, 2023:							6,191.99	
11/11/2023	APPKT00123	0025955-IN	53866	APC Smart UPS C 1500VA LCD	1760 - MATSON & ISOM TECHNOLOGY		293.56	45,932.18
11/11/2023	APPKT00123	0025983-IN	53866	Microsoft 365 business premium	1760 - MATSON & ISOM TECHNOLOGY		244.93	46,177.11
11/11/2023	APPKT00123	0025993-IN	53866	Microsoft 365 business premium	1760 - MATSON & ISOM TECHNOLOGY		238.33	46,415.44
11/30/2023	APPKT00130	00037225-00	53894	DOT Certifications	1264 - COMP INC		300.00	46,715.44
11/30/2023	APPKT00130	0026044-IN	53907	Plugin Pro Renewal	1760 - MATSON & ISOM TECHNOLOGY		182.50	46,897.94
11/30/2023	APPKT00130	10571638	53885	Executive Console - Service / Plant	1014 - ACCESS		87.70	46,985.64

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account	Name					Beginning Balance	Total Activity	Ending Balance
301-070-41300	PROFESSIONAL SERVICES - Continued					0.00	82,769.39	82,769.39
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/30/2023	APPKT00130	13176	53926	Annual membership - 2024	2153 - TEHAMA COUNTY EAC		45.00	47,030.64
11/30/2023	APPKT00130	20231102	53899	Livescans - Sept / Oct 2023	1498 - GLENN CO. OFFICE OF EDUCA		60.00	47,090.64
11/30/2023	APPKT00130	9086	53907	IT Services	1760 - MATSON & ISOM TECHNOLOGY		247.51	47,338.15
11/30/2023	APPKT00130	90931	53907	Monthly billing for Nov 2023	1760 - MATSON & ISOM TECHNOLOGY		3,859.00	51,197.15
11/30/2023	GLPKT00586	JN02817		Merchant Fees Paid- Nov 2023			653.87	51,851.02
Activity for November, 2023:							6,212.40	
12/11/2023	APPKT00139	90996	53959	NEW WORKSTATION SET UP	1760 - MATSON & ISOM TECHNOLOGY		165.00	52,016.02
12/11/2023	APPKT00139	91329	53959	DECEMBER 2023 SERVICES	1760 - MATSON & ISOM TECHNOLOGY		3,859.00	55,875.02
12/21/2023	APPKT00142	0026083-IN	53997	MICROSOFT 365 BUSINESS PREMIUM	1760 - MATSON & ISOM TECHNOLOGY		198.00	56,073.02
12/21/2023	APPKT00142	10622093	53985	NOV 2023 SHREDDING SERVICES	1014 - ACCESS		96.50	56,169.52
Activity for December, 2023:							4,318.50	
01/09/2024	APPKT00151	10684715	54028	DECEMBER 2023 SHREDDING SERVICE	1014 - ACCESS		94.32	56,263.84
01/11/2024	APPKT00151	14060320	54077	BASE FEE - INVESTMENT ACCOUNT	2233 - US BANK ST. PAUL CM-9703		125.00	56,388.84
01/11/2024	APPKT00151	14060947	54077	BASE FEE - INVESTMENT ACCOUNT	2233 - US BANK ST. PAUL CM-9703		125.00	56,513.84
01/11/2024	APPKT00151	91689	54053	JANUARY 2024 IT SERVICES	1760 - MATSON & ISOM TECHNOLOGY		4,041.00	60,554.84
Activity for January, 2024:							4,385.32	
03/07/2024	APPKT00179	10735175	54185	JANUARY 2024 SHREDDING	1014 - ACCESS		93.60	60,648.44
03/07/2024	APPKT00179	10785512	54185	FEBRUARY 2024 SHREDDING	1014 - ACCESS		95.05	60,743.49
03/08/2024	APPKT00179	0026154-IN	54209	BU SERVER UPDATES/CLOUD STORAGE	1760 - MATSON & ISOM TECHNOLOGY		1,750.00	62,493.49
03/08/2024	APPKT00179	0026167-IN	54209	MERAKI LICENSE AND SUPPORT	1760 - MATSON & ISOM TECHNOLOGY		130.00	62,623.49
03/26/2024	APPKT00183	0026210-IN	54257	DELL WARRANTY EXTENSION - 1 YEAR	1760 - MATSON & ISOM TECHNOLOGY		1,472.00	64,095.49
03/26/2024	APPKT00183	92436	54257	MARCH 2024 IT SERVICES	1760 - MATSON & ISOM TECHNOLOGY		4,041.00	68,136.49
Activity for March, 2024:							7,581.65	
04/10/2024	APPKT00189	10841048	54333	MARCH 2024 SHREDDING	1014 - ACCESS		95.05	68,231.54
04/11/2024	APPKT00189	92771	54355	REMOTE CONSULT	1760 - MATSON & ISOM TECHNOLOGY		85.00	68,316.54
04/11/2024	APPKT00189	92831	54355	WEBSITE SECURITY 2024-2025	1760 - MATSON & ISOM TECHNOLOGY		468.00	68,784.54
04/15/2024	APPKT00189	14181767	54371	MONTHLY FEE	2233 - US BANK ST. PAUL CM-9703		125.00	68,909.54
04/24/2024	APPKT00200	0026245-IN	54387	MICROSOFT 365 BUSINESS PREM ADDL SUB	1760 - MATSON & ISOM TECHNOLOGY		118.80	69,028.34
04/24/2024	APPKT00200	92871	54387	APRIL 2024 IT SERVICES	1760 - MATSON & ISOM TECHNOLOGY		4,325.00	73,353.34
Activity for April, 2024:							5,216.85	
05/06/2024	APPKT00208	10898229	54415	APRIL 2024 SHREDDING	1014 - ACCESS		95.05	73,448.39
05/07/2024	APPKT00208	92084	54436	FEBRUARY 2024 IT SERVICE	1760 - MATSON & ISOM TECHNOLOGY		4,041.00	77,489.39
05/07/2024	APPKT00208	93148	54436	CONSULTANT REMOTE - IT	1760 - MATSON & ISOM TECHNOLOGY		935.00	78,424.39
05/20/2024	APPKT00213	93218	54483	MAY 2024 IT SERVICE	1760 - MATSON & ISOM TECHNOLOGY		4,325.00	82,749.39
05/22/2024	APPKT00213	0026270-IN	54483	DOMAIN REGISTRATION (1YR) - CITYOFWILLOWS.ORG- G.O	1760 - MATSON & ISOM TECHNOLOGY		20.00	82,769.39
Activity for May, 2024:							9,416.05	

Detail Report

Account		Name			
301-070-44000		CONTRACTUAL SERVICES			
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor
08/31/2023	GLPKT00235	JN02749		CalPERS Actuarial Report Costs - FY 2023-24	

Date Range: 07/01/2023 - 05/31/2024		
Beginning Balance	Total Activity	Ending Balance
0.00	1,750.00	1,750.00
Project Account	Amount	Running Balance
	1,750.00	1,750.00
Activity for August, 2023:		1,750.00

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-090-41300		PROFESSIONAL SERVICES				0.00	74,263.74	74,263.74
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/01/2023	APPKT00058	201047	53508	PERMIT MANAGEMENT SEPT 2023 - AUGUST 2024	1582 - IWORQ SYSTEMS		2,600.00	2,600.00
08/04/2023	APPKT00058	685	53516	SERVICES FOR JULY 2023	1902 - WYATT PAXTON		4,260.00	6,860.00
08/31/2023	APPKT00089	57269	53699	4971 450 EL DORADO AVE - SOLAR	1255 - COASTLAND CIVIL ENGINEERI		417.50	7,277.50
08/31/2023	APPKT00089	57272	53699	4975 555 GLENWOOD LANE - SOLAR	1255 - COASTLAND CIVIL ENGINEERI		617.50	7,895.00
08/31/2023	APPKT00089	57274	53699	4963 811 N LASSEN ST - SOLAR	1255 - COASTLAND CIVIL ENGINEERI		662.50	8,557.50
08/31/2023	APPKT00089	57275	53699	4964 829 CRESTWOOD WAY - SOLAR	1255 - COASTLAND CIVIL ENGINEERI		440.00	8,997.50
08/31/2023	APPKT00089	57376	53699	CITY OF WILLOWS BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		592.50	9,590.00
Activity for August, 2023:							9,590.00	
09/06/2023	APPKT00079	57015	53642	317 S Tehama St Plan Review	1255 - COASTLAND CIVIL ENGINEERI		713.75	10,303.75
09/06/2023	APPKT00079	57025	53642	655 S. Plumas - New Pool	1255 - COASTLAND CIVIL ENGINEERI		32.50	10,336.25
09/06/2023	APPKT00079	57026	53642	828 Walnut St - Addition & Renewal	1255 - COASTLAND CIVIL ENGINEERI		502.50	10,838.75
09/07/2023	APPKT00079	689	53681	Permit Services - August	1902 - WYATT PAXTON		6,035.00	16,873.75
Activity for September, 2023:							7,283.75	
10/15/2023	APPKT00106	703	53801	reimbursement	1902 - WYATT PAXTON		4,612.50	21,486.25
10/22/2023	APPKT00113	57463	53840	proj: 72-4441 bldg dept svcs - 149 S Enright Ave	1255 - COASTLAND CIVIL ENGINEERI		300.00	21,786.25
10/22/2023	APPKT00113	57464	53840	proj: 72-4441 bldg dept svcs - 105 N Merrill Ave	1255 - COASTLAND CIVIL ENGINEERI		267.50	22,053.75
10/22/2023	APPKT00113	57465	53840	proj: 72-4441 bldg dept svcs - 360 W Sycamore St	1255 - COASTLAND CIVIL ENGINEERI		296.25	22,350.00
10/22/2023	APPKT00113	57466	53840	proj: 72-4441 bldg dept svcs - 450 El Dorado Ave	1255 - COASTLAND CIVIL ENGINEERI		302.50	22,652.50
10/22/2023	APPKT00113	57467	53840	proj: 72-4441 360 W Sycamore St - Henry's store TI	1255 - COASTLAND CIVIL ENGINEERI		638.75	23,291.25
10/22/2023	APPKT00113	57468	53840	proj:72-4441 bldg dept svc 1240 W Wood Jack in Box	1255 - COASTLAND CIVIL ENGINEERI		1,957.50	25,248.75
10/22/2023	APPKT00113	57470	53840	proj:72-4441 bldg dept svc 819 Crestwood Wy	1255 - COASTLAND CIVIL ENGINEERI		306.25	25,555.00
10/22/2023	APPKT00113	57473	53840	proj:72-4441 bldg dept svcs 760 S Butte St	1255 - COASTLAND CIVIL ENGINEERI		516.25	26,071.25
Activity for October, 2023:							9,197.50	
11/30/2023	APPKT00130	57695	53892	Tehama St Saloon Pln Review - Oct 202	1255 - COASTLAND CIVIL ENGINEERI		2,265.00	28,336.25
11/30/2023	APPKT00130	57699	53892	Ext Signage Pln Review - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		237.50	28,573.75
11/30/2023	APPKT00130	57700	53892	Merrill Ave Plan Review	1255 - COASTLAND CIVIL ENGINEERI		361.25	28,935.00
11/30/2023	APPKT00130	57701	53892	N. Murdock Plan Rview	1255 - COASTLAND CIVIL ENGINEERI		475.00	29,410.00
11/30/2023	APPKT00130	57854	53892	Building Dept Svcs - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		485.00	29,895.00
11/30/2023	APPKT00130	713	53940	Building Services - Oct 2023	1902 - WYATT PAXTON		6,927.50	36,822.50
Activity for November, 2023:							10,751.25	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-090-41300		PROFESSIONAL SERVICES - Continued				0.00	74,263.74	74,263.74
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
12/12/2023	APPKT00139	723	53982	NOV 2023 BUILDING SERVICES	1902 - WYATT PAXTON		3,928.75	40,751.25
Activity for December, 2023:							3,928.75	
01/10/2024	APPKT00151	57949	54037	NOV 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		466.25	41,217.50
01/10/2024	APPKT00151	57950	54037	NOV 2023 PROJECT 714441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		692.50	41,910.00
01/10/2024	APPKT00151	57951	54037	NOV 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		726.25	42,636.25
01/11/2024	APPKT00151	733	54082	DECEMBER 2023 SERVICES	1902 - WYATT PAXTON		3,247.50	45,883.75
Activity for January, 2024:							5,132.50	
02/07/2024	APPKT00167	56185	54101	DEC 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		426.25	46,310.00
02/07/2024	APPKT00167	58184	54101	DEC 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		442.50	46,752.50
02/07/2024	APPKT00167	58189	54101	DEC 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		157.50	46,910.00
02/07/2024	APPKT00167	58305	54101	DEC 2023 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		331.25	47,241.25
02/20/2024	APPKT00170	743	54175	JAN - PERMIT SERVICES- CODE ENFORCEMENT	1902 - WYATT PAXTON		3,826.25	51,067.50
Activity for February, 2024:							5,183.75	
03/26/2024	APPKT00183	746	54279	FEBRUARY 2024 INSPECTION SERVICES	1902 - WYATT PAXTON		4,655.00	55,722.50
Activity for March, 2024:							4,655.00	
04/01/2024	APPKT00183	58649	54243	FEB 2024 PROJECT 724961 725 S TEHAMA DEVELOPMENT	1255 - COASTLAND CIVIL ENGINEERI		1,192.50	56,915.00
04/01/2024	APPKT00183	58650	54243	FEB 2024 PROJECT 724611 JACK IN THE BOX 1240 WOOD	1255 - COASTLAND CIVIL ENGINEERI		170.00	57,085.00
04/01/2024	APPKT00183	58667	54243	FEB 2024 PROJECT 724851 THORPE PARCEL MAP	1255 - COASTLAND CIVIL ENGINEERI		58.75	57,143.75
04/01/2024	APPKT00183	58701	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		455.00	57,598.75
04/01/2024	APPKT00183	58702	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		227.50	57,826.25
04/01/2024	APPKT00183	58717	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		422.50	58,248.75
04/01/2024	APPKT00183	58718	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		406.25	58,655.00
04/01/2024	APPKT00183	58719	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		1,833.75	60,488.75
04/01/2024	APPKT00183	58720	54243	FEB 2024 PROJECT 724441 JACK IN THE BOX SIGNAGE	1255 - COASTLAND CIVIL ENGINEERI		850.00	61,338.75
04/01/2024	APPKT00183	58721	54243	FEB 2024 PROJECT 724441 BUILDING DEPT SERVICES	1255 - COASTLAND CIVIL ENGINEERI		2,363.75	63,702.50

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-090-41300		PROFESSIONAL SERVICES - Continued				0.00	74,263.74	74,263.74
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
04/01/2024	APPKT00183	58722	54243	FEB 2024 PROJECT 724441 245 S TEHAMA 4-PLEX BLDG	1255 - COASTLAND CIVIL ENGINEERI		136.25	63,838.75
04/11/2024	APPKT00189	752	54375	MARCH SERVICE 2024	1902 - WYATT PAXTON		5,680.74	69,519.49
						Activity for April, 2024:	13,796.99	
05/07/2024	APPKT00208	759	54459	APRIL 2024 INSPECTION SERVICES	1902 - WYATT PAXTON		4,744.25	74,263.74
						Activity for May, 2024:	4,744.25	
301-100-44000		CONTRACTUAL SERVICES				0.00	1,880,884.46	1,880,884.46
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
11/30/2023	APPKT00130	10252301	53900	GCSO Services - July - Dec 2023	1503 - GLENN CO. SHERIFFS DEPT.		1,285,306.80	1,285,306.80
						Activity for November, 2023:	1,285,306.80	
04/11/2024	APPKT00189	04032401	54345	GOSO SERVICES JANUARY 2024	1503 - GLENN CO. SHERIFFS DEPT.		119,115.53	1,404,422.33
04/11/2024	APPKT00189	04032402	54345	GCSO SERVICES FEBRUARY 2024	1503 - GLENN CO. SHERIFFS DEPT.		119,115.53	1,523,537.86
04/11/2024	APPKT00189	04032403	54345	GCSO SERVICES MARCH 2024	1503 - GLENN CO. SHERIFFS DEPT.		119,115.53	1,642,653.39
04/11/2024	APPKT00189	04032404	54345	GCSO SERVICES APRIL 2024	1503 - GLENN CO. SHERIFFS DEPT.		119,115.53	1,761,768.92
						Activity for April, 2024:	476,462.12	
05/07/2024	APPKT00208	04032405	54430	LAW ENFORCEMENT SERVICES MAY 202	1503 - GLENN CO. SHERIFFS DEPT.		119,115.54	1,880,884.46
						Activity for May, 2024:	119,115.54	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-110-41300		PROFESSIONAL SERVICES				0.00	80,562.65	80,562.65
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57283	53699	725084 HALL LOT LINE ADJUSTMENT	1255 - COASTLAND CIVIL ENGINEERI		1,100.00	1,100.00
08/31/2023	APPKT00089	57285	53699	724611 JACK IN THE BOX DEVL.	1255 - COASTLAND CIVIL ENGINEERI		58.75	1,158.75
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		218.75	1,377.50
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		1,531.25	2,908.75
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		175.00	3,083.75
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		87.50	3,171.25
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		2,655.00	5,826.25
08/31/2023	APPKT00089	57292	53699	725024 WILLOWS ENCROACHMENT PERMITS	1255 - COASTLAND CIVIL ENGINEERI		2,686.25	8,512.50
08/31/2023	APPKT00089	57294	53699	724961 725 S TEHAMA DEVELOPMENT	1255 - COASTLAND CIVIL ENGINEERI		1,281.25	9,793.75
08/31/2023	APPKT00089	57295	53699	724962 337 N LASSEN DEVELOPMENT	1255 - COASTLAND CIVIL ENGINEERI		58.75	9,852.50
08/31/2023	APPKT00089	57296	53699	724941 HAMPTON INN HOTEL	1255 - COASTLAND CIVIL ENGINEERI		58.75	9,911.25
08/31/2023	APPKT00089	57297	53699	725064 WILLOWS MUNICIPAL CODE UPDATE	1255 - COASTLAND CIVIL ENGINEERI		235.00	10,146.25
Activity for August, 2023:							10,146.25	
09/06/2023	APPKT00079	56982	53642	Jack in the Box Dvlpmt - July 2023	1255 - COASTLAND CIVIL ENGINEERI		1,461.25	11,607.50
09/06/2023	APPKT00079	57012	53642	Encroachment Permits - July 2023	1255 - COASTLAND CIVIL ENGINEERI		3,968.75	15,576.25
09/06/2023	APPKT00079	57014	53642	Hall Lot Line Adj - LLA 23-01	1255 - COASTLAND CIVIL ENGINEERI		117.50	15,693.75
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		2,599.75	18,293.50
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		43.75	18,337.25
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		85.00	18,422.25
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		460.00	18,882.25
09/08/2023	APPKT00089	824908139	53708	STANDARD SHIPPING	1429 - FEDEX		29.15	18,911.40
Activity for September, 2023:							8,765.15	
10/22/2023	APPKT00113	57437	53840	proj: 724611 Jack in the Box dev - 1240 Wood St	1255 - COASTLAND CIVIL ENGINEERI		212.50	19,123.90
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		175.00	19,298.90
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		393.75	19,692.65
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		87.50	19,780.15
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		2,712.50	22,492.65
10/22/2023	APPKT00113	57462	53840	proj: 72-4441 City of Willows bldg dept svcs	1255 - COASTLAND CIVIL ENGINEERI		906.25	23,398.90
10/22/2023	APPKT00113	57471	53840	Hall Lot Line Adjustment LLA23-01	1255 - COASTLAND CIVIL ENGINEERI		117.50	23,516.40
10/22/2023	APPKT00113	57472	53840	proj: 725024 Willows encroachment permits	1255 - COASTLAND CIVIL ENGINEERI		4,263.75	27,780.15
Activity for October, 2023:							8,868.75	
11/30/2023	APPKT00130	57703	53892	Encroachment Permits - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		5,976.25	33,756.40
11/30/2023	APPKT00130	57705	53892	Municipal C0de Update - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		587.50	34,343.90

Detail Report							Date Range: 07/01/2023 - 05/31/2024		
Account		Name					Beginning Balance	Total Activity	Ending Balance
301-110-41300		PROFESSIONAL SERVICES - Continued					0.00	80,562.65	80,562.65
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account		Amount	Running Balance
11/30/2023	APPKT00130	57707	53892	Library AC Replacment - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			3,458.75	37,802.65
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			131.25	37,933.90
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			2,712.50	40,646.40
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			481.25	41,127.65
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			393.75	41,521.40
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			262.50	41,783.90
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			525.00	42,308.90
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI			1,438.75	43,747.65
11/30/2023	APPKT00130	57719	53892	Jack in the Box Dvlpmt	1255 - COASTLAND CIVIL ENGINEERI			101.25	43,848.90
Activity for November, 2023:								16,068.75	
01/10/2024	APPKT00151	58003	54037	NOV 2023 PROJECT 725110 LIBRARY AC REPLACEMENT	1255 - COASTLAND CIVIL ENGINEERI			4,725.00	48,573.90
01/10/2024	APPKT00151	58004	54037	NOV 2023 PROJECT 724962 337 N LASSEN DEVELOP	1255 - COASTLAND CIVIL ENGINEERI			1,196.25	49,770.15
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			1,925.00	51,695.15
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			43.75	51,738.90
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			131.25	51,870.15
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			218.75	52,088.90
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			1,928.75	54,017.65
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			467.50	54,485.15
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			255.00	54,740.15
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			1,531.25	56,271.40
01/10/2024	APPKT00151	58006	54037	NOV 2023 PROJECT 724961 725 S TEHAMA DEVELOPMENT	1255 - COASTLAND CIVIL ENGINEERI			935.00	57,206.40
01/10/2024	APPKT00151	58022	54037	NOV 2023 PROJECT 725178 WILLOWS MUNICIPAL CODE	1255 - COASTLAND CIVIL ENGINEERI			705.00	57,911.40
01/10/2024	APPKT00151	58098	54037	NOV 2023 PROJECT 725024 WILLOWS ENCROACHMENT PERMI	1255 - COASTLAND CIVIL ENGINEERI			4,405.00	62,316.40
Activity for January, 2024:								18,467.50	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			175.00	62,491.40
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			393.75	62,885.15
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI			306.25	63,191.40

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
301-110-41300		PROFESSIONAL SERVICES - Continued				0.00	80,562.65	80,562.65
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		481.25	63,672.65
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		700.00	64,372.65
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		1,702.50	66,075.15
02/07/2024	APPKT00167	58182	54101	DEC 2023 PROJECT 724961 725 S TEHAMA DEVELOPMENT	1255 - COASTLAND CIVIL ENGINEERI		58.75	66,133.90
02/07/2024	APPKT00167	58183	54101	DEC 2023 PROJECT 725110 LIBRARY AC REPLACEMENT	1255 - COASTLAND CIVIL ENGINEERI		1,990.00	68,123.90
02/07/2024	APPKT00167	58186	54101	DEC 2023 PROJECT 725024 ENCROACHMENT PERMITS	1255 - COASTLAND CIVIL ENGINEERI		2,860.00	70,983.90
Activity for February, 2024:							8,667.50	
04/01/2024	APPKT00183	58661	54243	FEB 2024 PROJECT 725024 ENCROACHMENT PERMITS	1255 - COASTLAND CIVIL ENGINEERI		5,133.75	76,117.65
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		218.75	76,336.40
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		437.50	76,773.90
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		700.00	77,473.90
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		3,088.75	80,562.65
Activity for April, 2024:							9,578.75	
301-120-44000		CONTRACTUAL SERVICES				0.00	54,714.32	54,714.32
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/17/2023	APPKT00036	2132	53458	NSCLS CALPERS UNFUNDED LIAB PYMT 23-24	1855 - NORTHNET LIBRARY SYSTEM		2,550.00	2,550.00
07/17/2023	APPKT00036	2171	53458	NLS MEMB FEES FY 23-24	1855 - NORTHNET LIBRARY SYSTEM		637.00	3,187.00
Activity for July, 2023:							3,187.00	
01/09/2024	APPKT00151	152	54035	OCT-DEC 2023 LIBRARY DIRECTOR SERVICES	1243 - CITY OF ORLAND		25,763.66	28,950.66
Activity for January, 2024:							25,763.66	
04/10/2024	APPKT00189	153	54339	LIBRARY DIRECTOR SERVICES 2024 JAN-MARCH	1243 - CITY OF ORLAND		25,763.66	54,714.32
Activity for April, 2024:							25,763.66	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-138-41300		PROFESSIONAL SERVICES				0.00	9,405.00	9,405.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		43.75	43.75
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		218.75	262.50
Activity for August, 2023:							262.50	
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		827.25	1,089.75
09/15/2023	APPKT00089	00034761	53719	QUARTERLY MONITORING SERVICE	1763 - MAXIMUM SECURITY SYSTEMS		60.00	1,149.75
Activity for September, 2023:							887.25	
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		218.75	1,368.50
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		2,346.25	3,714.75
Activity for October, 2023:							2,565.00	
11/30/2023	APPKT00130	16658	53920	DOT Random test	1926 - PLEXUS GLOBAL LLC		80.00	3,794.75
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		570.00	4,364.75
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		622.50	4,987.25
Activity for November, 2023:							1,272.50	
01/10/2024	APPKT00151	00034926	54054	QUARTERLY MONITORING - PUBLIC WORKS	1763 - MAXIMUM SECURITY SYSTEMS		60.00	5,047.25
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		87.50	5,134.75
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		2,505.00	7,639.75
Activity for January, 2024:							2,652.50	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		1,585.00	9,224.75
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		868.75	10,093.50
Activity for February, 2024:							2,453.75	
03/08/2024	APPKT00179	17055	54219	DOT RANDOM TESTING - PUBLIC WORK	1926 - PLEXUS GLOBAL LLC		134.00	10,227.50
03/26/2024	APPKT00183	00035107	54258	QUARTERLY MONITORING - PUBLIC WORKS	1763 - MAXIMUM SECURITY SYSTEMS		60.00	10,287.50
Activity for March, 2024:							194.00	
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		87.50	10,375.00
Activity for April, 2024:							87.50	
05/07/2024	APPKT00208	17181	54443	DOT RANDOMS PLUS BAT - PUBLIC WORKS	1926 - PLEXUS GLOBAL LLC		280.00	10,655.00
05/14/2024	GLPKT00547	JN02798		CODING CORRECTION - ICSC ECON DEV RBDG EVENT MONTEREY			-1,250.00	9,405.00
Activity for May, 2024:							-970.00	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-150-41300		PROFESSIONAL SERVICES				0.00	432.00	432.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/31/2023	APPKT00061	16347	53534	DOT RANDOMS	1926 - PLEXUS GLOBAL LLC		80.00	80.00
Activity for July, 2023:							80.00	
01/10/2024	APPKT00151	16829	54064	DOT RANDOM TESTING	1926 - PLEXUS GLOBAL LLC		80.00	160.00
01/10/2024	APPKT00151	91615	54053	WEBSITE HOSTING RENEWAL - WILLOWS RURAL FIRE	1760 - MATSON & ISOM TECHNOLOGY		272.00	432.00
Activity for January, 2024:							352.00	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-150-44000		CONTRACTUAL SERVICES				0.00	147,039.91	147,039.91
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
07/17/2023	APPKT00045	1645	53482	LEGAL AD - WEED ABATEMENT	2041 - SACRAMENTO VALLEY MIRROR		64.40	64.40
07/31/2023	APPKT00089	INV0000221	53730	WILLOWS FIRE DEPT SEAL & LETTERING	2079 - SIGNCO		1,111.63	1,176.03
Activity for July, 2023:							1,176.03	
08/31/2023	APPKT00089	2023-259	53704	VOLUNTEER FIREFIGHTER LENGTH OF SERVICE PROGRAM	2360 - CSFEWBC - VFLSA		5,600.00	6,776.03
Activity for August, 2023:							5,600.00	
09/06/2023	APPKT00079	544	53668	Buildout for Fire Apparatus	2341 - SUPERIOR INSTALLS		17,161.97	23,938.00
Activity for September, 2023:							17,161.97	
10/16/2023	APPKT00106	20-32	53775	Finance Consuting Services - 092823 - 101523	1068 - ANDY HEATH FINANCIAL SERV		4,372.50	28,310.50
Activity for October, 2023:							4,372.50	
12/12/2023	APPKT00139	253	53967	Parcel/Alley Mowing	2342 - ROBERT BURT CONSTRUCTION		1,950.00	30,260.50
Activity for December, 2023:							1,950.00	
02/07/2024	APPKT00167	M000030-013124	54110	EMPLOYEE PHYSICALS - SAFER GRANT TO REIMB	1496 - GLENN MEDICAL CENTER		8,212.00	38,472.50
02/16/2024	APPKT00170	170478	54142	ACTUAL SERVICES COOPERATIVE AGREEMNT SCHD A	1338 - DEPT. OF FORESTRY & FIRE		16,632.99	55,105.49
Activity for February, 2024:							24,844.99	
03/08/2024	APPKT00179	24-0012	54200	GLENN COUNTY FIRE REPEATER REPAIRS/UPDATE FUND	2405 - GLENN COUNTY FIRE CHIEF'S ASSOC		300.00	55,405.49
03/14/2024	APPKT00182	SO1872940	54235	CUSTOM FIRE GEAR - CALFIRE TO REIMBURSE	1810 - MUNICIPAL EMERGENCY SERVI		16,874.69	72,280.18
03/25/2024	APPKT00183	PS-INV07080	54252	ANNUAL CAD DIST & ELITE FIRE SAAS - RURAL TO REIMB	2408 - IMAGETREND		6,453.44	78,733.62
03/26/2024	APPKT00183	23-06	54278	PRESCRIBED FIRE OPS - CAL FIRE WEED ABATEMENT GRAN	2311 - WILLOWS VOLUNTEER FIRE		15,000.00	93,733.62
Activity for March, 2024:							38,628.13	
04/11/2024	APPKT00189	03052402	54345	FIRE DISPATCH SERVICES FEB - JUNE 202	1503 - GLENN CO. SHERIFFS DEPT.		12,500.00	106,233.62
04/24/2024	APPKT00200	328	54401	CLEAN DEBRIS 141 S CRAWFORD	2342 - ROBERT BURT CONSTRUCTION		6,969.50	113,203.12
04/29/2024	APPKT00200	REIM442024	54383	REIM-DMV PHYSICAL-PARAMEX SCREENING SERV-FIRE	2415 - JAIME FUENTES		125.00	113,328.12
Activity for April, 2024:							19,594.50	
05/20/2024	APPKT00213	1569	54481	TREE REMOVAL - 335 N SHASTA - FIRE	2422 - LALO'S TREE SERVICE		10,800.00	124,128.12
05/20/2024	APPKT00213	171782	54476	ACTUAL SVCS COOPERATIVE AGRMT SCHD A - 25% WRFDP	1338 - DEPT. OF FORESTRY & FIRE		22,911.79	147,039.91
Activity for May, 2024:							33,711.79	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-160-41300		PROFESSIONAL SERVICES				0.00	4,377.50	4,377.50
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		43.75	43.75
Activity for August, 2023:							43.75	
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		241.25	285.00
Activity for September, 2023:							241.25	
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		218.75	503.75
Activity for November, 2023:							218.75	
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		1,093.75	1,597.50
Activity for January, 2024:							1,093.75	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		2,298.75	3,896.25
Activity for February, 2024:							2,298.75	
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		481.25	4,377.50
Activity for April, 2024:							481.25	
301-180-41300		PROFESSIONAL SERVICES				0.00	18,577.50	18,577.50
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		1,793.75	1,793.75
08/31/2023	APPKT00089	57293	53699	725189 SEWER RATES FOR FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		9,280.00	11,073.75
Activity for August, 2023:							11,073.75	
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		350.00	11,423.75
Activity for October, 2023:							350.00	
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		1,882.50	13,306.25
01/10/2024	APPKT00151	58021	54037	NOV 2023 - PROJECT 725189 SEWER RATES FY23-24	1255 - COASTLAND CIVIL ENGINEERI		510.00	13,816.25
Activity for January, 2024:							2,392.50	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		3,066.25	16,882.50
02/07/2024	APPKT00167	58187	54101	DEC 2023 PROJECT 725189 SEWER RAT	1255 - COASTLAND CIVIL ENGINEERI		42.50	16,925.00
Activity for February, 2024:							3,108.75	
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		1,312.50	18,237.50
04/01/2024	APPKT00183	58666	54243	FEB 2024 PROJECT 725189 FY23-24 SEWER RATES	1255 - COASTLAND CIVIL ENGINEERI		340.00	18,577.50
Activity for April, 2024:							1,652.50	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
301-200-41300		PROFESSIONAL SERVICES				0.00	9,062.50	9,062.50
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57195	53699	725173 S TEHAMA WATERMAIN EXTENSION	1255 - COASTLAND CIVIL ENGINEERI		8,318.75	8,318.75
08/31/2023	APPKT00089	57286	53699	WILLOWS CITY ENGINEERING FY 23-24	1255 - COASTLAND CIVIL ENGINEERI		131.25	8,450.00
Activity for August, 2023:							8,450.00	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		306.25	8,756.25
Activity for February, 2024:							306.25	
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		306.25	9,062.50
Activity for April, 2024:							306.25	

Total Fund: 301 - GENERAL: Beginning Balance: 0.00 Total Activity: 2,820,808.79 Ending Balance: 2,820,808.79

Fund: 313 - WILLOWS LIGHTING

313-060-41300		PROFESSIONAL SERVICES				0.00	1,122.50	1,122.50
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/06/2023	APPKT00079	56966	53642	LLD Preparation - FY 2023-24	1255 - COASTLAND CIVIL ENGINEERI		307.50	307.50
09/06/2023	APPKT00079	56966	53642	LLD Preparation - FY 2023-24	1255 - COASTLAND CIVIL ENGINEERI		307.50	615.00
09/06/2023	APPKT00079	56966	53642	LLD Preparation - FY 2023-24	1255 - COASTLAND CIVIL ENGINEERI		307.50	922.50
Activity for September, 2023:							922.50	
11/30/2023	APPKT00130	57696	53892	Assmt Dist Prof Svcs - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		200.00	1,122.50
Activity for November, 2023:							200.00	

Total Fund: 313 - WILLOWS LIGHTING: Beginning Balance: 0.00 Total Activity: 1,122.50 Ending Balance: 1,122.50

Fund: 318 - SEWER MAINTENANCE

318-110-41300		PROFESSIONAL SERVICES				0.00	2,536.25	2,536.25
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
04/01/2024	APPKT00183	58658	54243	FEB 2024 PROJECT 725133 CITY HALL ADA DOOR	1255 - COASTLAND CIVIL ENGINEERI		1,823.75	1,823.75
04/01/2024	APPKT00183	58665	54243	FEB 2024 PROJECT 725150 LIFT STATION REHAB	1255 - COASTLAND CIVIL ENGINEERI		712.50	2,536.25
Activity for April, 2024:							2,536.25	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
318-180-41300		PROFESSIONAL SERVICES				0.00	23,363.83	23,363.83
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/06/2023	APPKT00079	57023	53642	Engineering Services - July 2023	1255 - COASTLAND CIVIL ENGINEERI		5,346.75	5,346.75
09/06/2023	APPKT00079	57024	53642	Sewer Rates for FY 2023-24	1255 - COASTLAND CIVIL ENGINEERI		2,258.75	7,605.50
Activity for September, 2023:							7,605.50	
10/22/2023	APPKT00113	57441	53840	PW, cap improv prog, dev, WWTP, Eng admin	1255 - COASTLAND CIVIL ENGINEERI		481.25	8,086.75
Activity for October, 2023:							481.25	
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		6,112.50	14,199.25
Activity for November, 2023:							6,112.50	
01/10/2024	APPKT00151	58005	54037	NOV 2023 PROJECT 725086 WILLOWS CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		350.00	14,549.25
Activity for January, 2024:							350.00	
02/07/2024	APPKT00167	58137	54101	DEC 2023 PROJECT 725086 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		920.00	15,469.25
02/16/2024	APPKT00170	24022542	54138	WILLOWS - PLANNING GRANT I&I - SEWER	1118 - BENNETT ENGINEERING SERVI		4,296.25	19,765.50
Activity for February, 2024:							5,216.25	
03/08/2024	APPKT00179	6453	54220	FEBRUARY 2024 SERVICES - MUNICIPAL CODE UPDATE	2332 - PRENTICE LONG, PC		1,458.33	21,223.83
Activity for March, 2024:							1,458.33	
04/01/2024	APPKT00183	58659	54243	FEB 2024 PROJECT 725154 CCTV INSPECTION PROJECT	1255 - COASTLAND CIVIL ENGINEERI		1,921.25	23,145.08
04/01/2024	APPKT00183	58662	54243	FEB 2024 PROJECT 725086 FY23-24 CITY ENGINEERING	1255 - COASTLAND CIVIL ENGINEERI		218.75	23,363.83
Activity for April, 2024:							2,140.00	

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
318-180-44000		CONTRACTUAL SERVICES				0.00	508,084.26	508,084.26
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/18/2023	APPKT00071	99094	53565	SERVICES PROVIDED FOR THE MONTH OF AUGUST 2023	1566 - INFRAMARK, LLC		159,254.50	159,254.50
						Activity for August, 2023:	159,254.50	
09/07/2023	APPKT00089	100720	53713	SERVICES PROVIDED FOR SEPT 2023	1566 - INFRAMARK, LLC		64,287.55	223,542.05
						Activity for September, 2023:	64,287.55	
10/15/2023	APPKT00106	102377	53783	Oct 2023 services - repairs & maintenance	1566 - INFRAMARK, LLC		54,161.74	277,703.79
						Activity for October, 2023:	54,161.74	
11/30/2023	APPKT00130	103872	53902	Services - Nov 2023	1566 - INFRAMARK, LLC		54,161.74	331,865.53
						Activity for November, 2023:	54,161.74	
12/11/2023	APPKT00139	106069	53954	DECEMBER 2023 SERVICES	1566 - INFRAMARK, LLC		64,182.22	396,047.75
						Activity for December, 2023:	64,182.22	
01/10/2024	APPKT00151	107486	54048	JANUARY 2024 SERVICE	1566 - INFRAMARK, LLC		54,161.74	450,209.49
						Activity for January, 2024:	54,161.74	
04/11/2024	APPKT00189	121906	54349	APRIL 2024 SERVICES	1566 - INFRAMARK, LLC		57,874.77	508,084.26
						Activity for April, 2024:	57,874.77	
Total Fund: 318 - SEWER MAINTENANCE :						Beginning Balance: 0.00	Total Activity: 533,984.34	Ending Balance: 533,984.34
Fund: 325 - WATER ENTERPRISE FUND								
325-000-41300		PROFESSIONAL SERVICES				0.00	2,607.46	2,607.46
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
03/08/2024	APPKT00179	24-GGA-13	54202	GGA FUNDING OBLIGATION FY23/24	1490 - GLENN GROUDWATER AUTHORIT		2,607.46	2,607.46
						Activity for March, 2024:	2,607.46	

Detail Report

Date Range: 07/01/2023 - 05/31/2024

Account		Name				Beginning Balance	Total Activity	Ending Balance
325-200-41300		PEOFESSONAL SERVICES				0.00	14,403.25	14,403.25
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/01/2023	APPKT00061	1354	53530	MONTHLY SERVICE FEE FOR 7/1/23	1851 - NORTH STATE WATER TREATME		150.00	150.00
08/23/2023	APPKT00089	376296A-IN	53709	DRINKING WATER MONITORING	1434 - FGL ENVIRONMENTAL		26.00	176.00
Activity for August, 2023:							176.00	
09/06/2023	APPKT00079	375192A-IN	53646	Drinking water monitoring	1434 - FGL ENVIRONMENTAL		102.00	278.00
09/06/2023	APPKT00079	56973	53642	S Tehama St Water Main Extension	1255 - COASTLAND CIVIL ENGINEERI		293.75	571.75
09/07/2023	APPKT00079	1406	53655	Monthly service fee	1851 - NORTH STATE WATER TREATME		150.00	721.75
09/07/2023	APPKT00079	634-A	53650	Replacement of existing 1.5" / Study internal mani	1623 - JON'S BACKFLOW		4,138.00	4,859.75
Activity for September, 2023:							4,683.75	
10/16/2023	APPKT00110	1459	53825	Monthly Service Fee - Oct 2023	1851 - NORTH STATE WATER TREATME		150.00	5,009.75
10/16/2023	APPKT00110	377800A-IN	53810	Drinking Water Monitoring - Sept 2023	1434 - FGL ENVIRONMENTAL		26.00	5,035.75
10/22/2023	APPKT00113	57496	53840	construction mgmt, inspection, materia	1255 - COASTLAND CIVIL ENGINEERI		5,875.75	10,911.50
Activity for October, 2023:							6,051.75	
11/30/2023	APPKT00130	57718	53892	City Engineering Services - Oct 2023	1255 - COASTLAND CIVIL ENGINEERI		2,688.75	13,600.25
11/30/2023	APPKT00130	INV-1516	53912	Service Fee - Oct 2023	1851 - NORTH STATE WATER TREATME		150.00	13,750.25
Activity for November, 2023:							2,838.75	
12/11/2023	APPKT00139	378687A-IN	53950	WELL 1 - WATER QUALITY	1434 - FGL ENVIRONMENTAL		30.00	13,780.25
12/11/2023	APPKT00139	378688A-IN	53950	DRINKING WATER MONITORING	1434 - FGL ENVIRONMENTAL		102.00	13,882.25
12/11/2023	APPKT00139	INV-1567	53962	NOV 2023 MONTHLY SERVICE FEE	1851 - NORTH STATE WATER TREATME		150.00	14,032.25
Activity for December, 2023:							282.00	
01/10/2024	APPKT00151	INV-1618	54060	DEC 2023 SERVICE FEE	1851 - NORTH STATE WATER TREATME		195.00	14,227.25
Activity for January, 2024:							195.00	
02/16/2024	APPKT00170	379459A	54144	COLIFORM-COLILERT-MATERIALS - PW	1434 - FGL ENVIRONMENTAL		26.00	14,253.25
02/16/2024	APPKT00170	INV-1097	54153	MONTHLY SERVICE FEE - 2.1.23	1851 - NORTH STATE WATER TREATME		150.00	14,403.25
Activity for February, 2024:							176.00	
Total Fund: 325 - WATER ENTERPRISE FUND:						Beginning Balance: 0.00	Total Activity: 17,010.71	Ending Balance: 17,010.71

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
Fund: 326 - CDBG 14.218 HCD 17-CDBG-12031								
326-060-41300		PROFESSIONAL SERVICES				0.00	5,000.00	5,000.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
09/06/2023	APPKT00079	1734	53635	Rumiano Loan Management - July 2023	1004 - 3CORE		250.00	250.00
Activity for September, 2023:							250.00	
11/11/2023	APPKT00123	1740	53854	Rumiano loan mgmt - Aug & Sept 2023	1004 - 3CORE		500.00	750.00
Activity for November, 2023:							500.00	
12/21/2023	APPKT00142	1750	53984	OCT 2023 RUMIANO LOAN MANAGEMENT	1004 - 3CORE		750.00	1,500.00
Activity for December, 2023:							750.00	
01/09/2024	APPKT00151	1757	54026	NOVEMBER 2023 RUMIANO LOAN MANAGEMENT	1004 - 3CORE		250.00	1,750.00
01/09/2024	APPKT00151	1758	54026	DECEMBER 2023 RUMIANO LOAN MANAGEMENT	1004 - 3CORE		1,000.00	2,750.00
Activity for January, 2024:							1,250.00	
03/08/2024	APPKT00179	1770	54183	JANUARY 2024 RUMIANO LOAN MANAGEMENT	1004 - 3CORE		250.00	3,000.00
03/25/2024	APPKT00183	1776	54237	FEB 2024 RUMIANO LOAN MNGT; FINANCIAL ANALYSIS	1004 - 3CORE		1,500.00	4,500.00
Activity for March, 2024:							1,750.00	
04/15/2024	APPKT00189	1782	54332	MARCH RUMIANO LOAN	1004 - 3CORE		250.00	4,750.00
Activity for April, 2024:							250.00	
05/20/2024	APPKT00213	1791	54465	RUMINAO LOAN MANAGEMENT - APRIL 2024	1004 - 3CORE		250.00	5,000.00
Activity for May, 2024:							250.00	
Total Fund: 326 - CDBG 14.218 HCD 17-CDBG-12031:				Beginning Balance: 0.00		Total Activity: 5,000.00		Ending Balance: 5,000.00
Fund: 372 - GAS TAX 2103								
372-138-41300		PROFESSIONAL SERVICES				0.00	350.00	350.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
08/31/2023	APPKT00089	57196	53699	72-4949 WILLOWS - PACIFIC AVE	1255 - COASTLAND CIVIL ENGINEERI		350.00	350.00
Activity for August, 2023:							350.00	
Total Fund: 372 - GAS TAX 2103:				Beginning Balance: 0.00		Total Activity: 350.00		Ending Balance: 350.00

Detail Report						Date Range: 07/01/2023 - 05/31/2024		
Account		Name				Beginning Balance	Total Activity	Ending Balance
Fund: 398 - HOME GRANT								
398-060-44000		CONTRACTUAL SERVICES				0.00	3,400.00	3,400.00
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
04/23/2024	APPKT00200	5924	54377	HOME LONG TERM MON-WILLOWS SPRING 2024-2023 AUDIT	1023 - ADAMS ASHBY GROUP INC		3,400.00	3,400.00
						Activity for April, 2024:	3,400.00	
Total Fund: 398 - HOME GRANT:						Beginning Balance: 0.00	Total Activity: 3,400.00	Ending Balance: 3,400.00
Fund: 440 - USDA RDBG GRANT								
440-070-41300		PROFESSIONAL SERVICES				0.00	2,377.90	2,377.90
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
05/08/2024	APPKT00208	BETTENCOURT42224-	54454	PORTOLA HOTEL-ICSC MRKTNG EVENT- RBDG-STORM DRAINS	2395 - US BANK CORPORATE PAYMENT SYS		1,127.90	1,127.90
05/14/2024	GLPKT00547	JN02798		CODING CORRECTION - ICSC ECON DEV RBDG EVENT MONTEREY			1,250.00	2,377.90
						Activity for May, 2024:	2,377.90	
Total Fund: 440 - USDA RDBG GRANT:						Beginning Balance: 0.00	Total Activity: 2,377.90	Ending Balance: 2,377.90
Grand Totals:						Beginning Balance: 0.00	Total Activity: 3,384,091.73	Ending Balance: 3,384,091.73

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
234 - PLANNING	0.00	37.49	37.49
301 - GENERAL	0.00	2,820,808.79	2,820,808.79
313 - WILLOWS LIGHTING	0.00	1,122.50	1,122.50
318 - SEWER MAINTENANCE	0.00	533,984.34	533,984.34
325 - WATER ENTERPRISE FUND	0.00	17,010.71	17,010.71
326 - CDBG 14.218 HCD 17-CDBG-12031	0.00	5,000.00	5,000.00
372 - GAS TAX 2103	0.00	350.00	350.00
398 - HOME GRANT	0.00	3,400.00	3,400.00
440 - USDA RDBG GRANT	0.00	2,377.90	2,377.90
Grand Total:	0.00	3,384,091.73	3,384,091.73



Date:

To: Honorable Mayor and Councilmembers

From:

Subject:

Recommendation:

Authorize the County Administrator to increase the County of Glenn allocation to the City of Willows for library services from approximately \$77,000 (FY 2023-24) to \$118,718 (FY 2024-25).

Rationale for Recommendation:

The requested monetary contribution increase from the County of Glenn to the City of Willows accurately reflects the percentage of library cardholders who do not live in the City of Willows.

Background:

The City of Willows is requesting an increased budget allocation and contribution from the County of Glenn that reflects the percentage of library cardholders who patron the City of Willows Library, but do not live in the Willows city limits.

According to the most recent tally, there are a total of 9,906 library cardholders at the Willows Library. Of those, 5,869 are Willows residents. The remainder of the cardholders live in Glenn County outside the city limits (3,334) or live outside of Glen County (703). The total percentage of library cardholders who do not live in the City of Willows is 41%.

Discussion & Analysis:

For Fiscal Year 2024-25, the City of Willows Library Department Fund is budgeted for \$289,557 (a status quo budget from FY 2023-24). The total number of non-Willows resident cardholders is 41% of the 9,906 total cardholders; therefore, the City is requesting from the County 41% of the total Library budget or \$118,718 for fiscal year 2024-25.

While in past years the city has been unsuccessful in negotiating an increased budget allocation based on the percentage of library cardholders who do not live in the City limits, the need for additional funding has also not been as great as it is this year. As the County of Glenn and most residents are aware, the City is facing an unprecedented structural fiscal deficit in fiscal year 2024-25. As a result, the Willows City Council has directed the City Manager to make a special request to the Board of Supervisors for additional library funding for this fiscal year.

The City of Willows appreciates the past support and partnership with the County on other mutually beneficial projects and efforts (e.g., City swimming pool) and is hopeful that the County will once again support city and county residents by sharing the proposed cost allocation of the Willows Public Library budget.

Fiscal Impact:

The requested allocation would result in an increase of \$41,718 from approximately \$77,000 in fiscal year 2023-24 to \$118,718 for fiscal year 2024-25.

CITY OF WILLOWS
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General	CDBG OTC	CDBG HOME Grant	Other Governmental Funds	Totals
REVENUES					
Taxes	\$ 4,048,262	\$ -	\$ -	\$ -	\$ 4,048,262
Licenses and permits	98,078	-	-	476	98,554
Fines and forfeitures	13,019	-	-	-	13,019
Intergovernmental revenues	721,646	1,637,296	884,769	1,241,337	4,485,048
Use of money and property	58,844	-	-	18,550	77,394
Charges for services	153,713	-	-	824	154,537
Other revenues	85,163	-	-	12,094	97,257
Total Revenues	5,178,725	1,637,296	884,769	1,273,281	8,974,071
EXPENDITURES					
Current:					
General government	1,220,592	-	-	60,340	1,280,932
Public protection	2,259,443	-	-	75,212	2,334,655
Public ways and facilities	606,715	-	-	175,435	782,150
Community development	-	23,781	442,760	57,877	524,418
Education	252,342	-	-	51,912	304,254
Recreation and culture	112,449	-	-	49,180	161,629
Debt service:					
Principal	481,163	-	-	212,690	693,853
Interest and other charges	116,065	-	-	27,386	143,451
Capital outlay	-	-	-	16,017	16,017
Total Expenditures	5,048,769	23,781	442,760	726,049	6,241,359
Excess of Revenues Over (Under) Expenditures	129,956	1,613,515	442,009	547,232	2,732,712
OTHER FINANCING SOURCES (USES)					
Transfers in	260,932	-	-	24,570	285,502
Transfers out	(1,382)	-	-	(284,120)	(285,502)
Total Other Financing Sources (Uses)	259,550	-	-	(259,550)	-
Net Change in Fund Balances	389,506	1,613,515	442,009	287,682	2,732,712
Fund Balances - Beginning	2,052,952	243,192	4,566,868	2,680,665	9,543,677
Fund Balances - Ending	\$ 2,442,458	\$ 1,856,707	\$ 5,008,877	\$ 2,968,347	\$ 12,276,389

The notes to the basic financial statements are an integral part of this statement.

CITY OF WILLOWS
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General	CDBG OTC	CDBG HOME Grant	COVID-19 Fisc Rec
REVENUES				
Taxes	\$ 4,516,067	\$ -	\$ -	\$ -
Licenses and permits	137,782	-	-	-
Fines and forfeitures	6,370	-	-	-
Intergovernmental revenues	1,212,321	36,060	10,794	285,292
Use of money and property	61,514	628	139	-
Charges for services	247,446	-	-	-
Other revenues	87,008	-	-	-
Total Revenues	6,268,508	36,688	10,933	285,292
EXPENDITURES				
Current:				
General government	1,662,729	-	-	-
Public protection	2,977,644	-	-	15,500
Public ways and facilities	855,413	-	-	-
Community development	-	4,750	485	-
Education	237,635	-	-	-
Recreation and culture	128,145	-	-	-
Debt service:				
Principal	494,910	-	-	-
Interest and other charges	168,213	-	-	-
Capital outlay	528,778	-	-	-
Total Expenditures	7,053,467	4,750	485	15,500
Excess of Revenues Over (Under) Expenditures	(784,959)	31,938	10,448	269,792
OTHER FINANCING SOURCES (USES)				
Transfers in	426,437	-	-	-
Transfers out	(45,778)	-	-	(269,792)
Total Other Financing Sources (Uses)	380,659	-	-	(269,792)
Net Change in Fund Balances	(404,300)	31,938	10,448	-
Fund Balances - Beginning	2,442,458	1,856,707	5,008,877	-
Prior period adjustment	(17,714)	-	-	-
Fund Balances - Beginning, Restated	2,424,744	1,856,707	5,008,877	-
Fund Balances - Ending	\$ 2,020,444	\$ 1,888,645	\$ 5,019,325	\$ -

The notes to the basic financial statements are an integral part of this statement.



Date: June 26, 2024
To: Honorable Mayor and Councilmembers
From: Marti Brown, City Manager
Subject: FY 2024-25 Appropriations Limit

Recommendation:

Adopt a resolution establishing the FY 2024-25 Appropriations Limit for the City of Willows.

Rationale for Recommendation:

The City is required to establish its appropriations limit annually by Council resolution.

Background:

The appropriations limitation imposed by Propositions 4 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The limit is based on the actual appropriations during the 1978-79 fiscal year and is increased each year using the growth in population and inflation. Not all revenues are restricted by the limit, only those that are designated as "proceeds of taxes" are included.

Discussion & Action:

The growth in population in Glenn County for Fiscal Year 2023-24 was 1.43%. The annual Per Capita Personal Income growth in the State of California applied to Fiscal Year 2024-25 is 3.62%. Combining these factors yields a growth rate of 1.0510% (1.0143×1.0362), which is applied to the Gann Limit amount for FY 2023-24 to determine the FY 2024-25 limit.

The City's appropriations limit for fiscal year 2024-25 is \$14,248,588. With anticipated proceeds of taxes estimated at \$4,360,265 for the year, the City is \$9,888,323 under the limit.

Fiscal Impact:

There is no direct financial impact as the City is below the Appropriation Limit for FY 2024-25.

Attachments:

- Attachment 1: XX-2024 Resolution



**City of Willows
Resolution XX-2024**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS
ESTABLISHING FY 2024-25 APPROPRIATION LIMIT**

WHEREAS, Proposition 4, which was passed by the electorate, at a special election held on November 6, 1979, added Article XIII B to the Constitution to place various limitations on the fiscal powers of local government; and

WHEREAS, Proposition 111 amended Article XIII B requiring the city to choose adjustment factors annually; and

WHEREAS, the adjustment factors used to determine the FY 2024-25 appropriation limit are the California per capita income increase and city population growth.

NOW, THEREFORE, BE IT RESOLVED that the City of Willows' FY 2024-25 Appropriation Limit is \$14,248,588.

PASSED AND ADOPTED by the City Council of the City of Willows this 26th day of June, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Gary Hansen, Mayor

Amos Hoover, City Clerk