



Willows City Council Regular Meeting

June 24, 2025
Willows City Hall
6:00 PM

City Council
Evan Hutson, Mayor
Rick Thomas, Vice Mayor
Gary Hansen, Council Member
Lorri Pride, Council Member
Matt Busby, Council Member

City Manager
Marti Brown

City Clerk
Karleen Price

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

Agenda

Attend the Council meeting online via Zoom: <https://us06web.zoom.us/j/82130695165>

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.

If you have documents you would like to submit to the Council, please deliver or mail them to the City Clerk at 201 N. Lassen St., Willows, CA 95988, or email cityclerk@cityofwillows.org.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **CHANGES TO THE AGENDA**
5. **CEREMONIAL MATTERS**

a. **Proclamation – National Food Truck Day**

6. **PUBLIC COMMENT & CONSENT CALENDAR FORUM**

All items on the Consent Calendar are considered routine and may be approved with a single vote unless removed for separate discussion by the Council or City Manager. Individuals wishing to speak on Consent items or matters *not* on the agenda are asked to complete a Speaker Card and submit it to the City Clerk. All remarks shall be directed to the Mayor and Councilmembers and are limited to three minutes. By law, the Council cannot discuss or take action on items not listed on the posted agenda.

a. **Minutes Approval**

Recommended Action: Approve the June 17, 2024 meeting minutes.

Contact: Karleen Price, City Clerk, kprice@cityofwillows.org

b. **Planning Commission Appointment**

Recommended Action: Review the recommendation of the Council Ad-Hoc Committee, Mayor Hutson and Councilmember Pride, and approve the appointment of Robyn Nygard to the Willows Planning Commission for the term ending December 31, 2027.

Contact: Joe Bettencourt, Community Development & Services Director,
jbettencourt@cityofwillows.org

c. **UPEC Fire Bargaining Unit – Successor Agreement**

Recommended Action: Approve the four-year Successor Agreement with United Public Employees of California (UPEC) - Fire Bargaining Unit (Attachment 1) and the new salary schedule (Exhibit A) from July 1, 2024, through June 30, 2028.

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

d. **UPEC General Bargaining Unit – Successor Agreement**

Recommended Action: Approve the four-year Successor Agreement with United Public Employees of California (UPEC) - General Bargaining Unit (Attachment 1) and the new salary schedule (Exhibit A) from July 1, 2024, through June 30, 2028.

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

e. **Management, Confidential & Part-Time Library Employees**

Recommended Action: Approve increase to the Superintendent of Public Works Salary Schedule and other management benefits; align Cost of Living Increases (COLAs) for Confidential and unrepresented employees to be consistent with COLAs received by the General Bargaining Unit; and increase part-time library employees' hourly wages and benefits.

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

f. **MidAmerica Health Reimbursement Arrangement (HRA)**

Recommended Action: Approve a resolution to amend and restate the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (HRA).

Contact: Joanne Moore, Finance Director, jmoore@cityofwillows.org

g. **City Librarian Job Classification & Salary Schedule**

Recommended Action: Approve the new City Librarian job classification and salary schedule and move forward with a full recruitment for the position.

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

h. **City Manager Contract**

Recommended Action: Based on the outcome of the negotiation process and Council discussion and direction, staff recommends approval of this amendment to the City Manager's contract increasing her salary from \$145,000 to \$166,750, as well as document prior Council approval of 80 hours of vacation leave per year that is in addition to the same benefits already approved and afforded to other employees and the management team. All other original contract terms that have not been changed by this amendment remain in full force and effect.

Contact: Andrew Plett, City Attorney, andrew@prenticelongpc.com

7. PUBLIC HEARING

All matters in this section of the agenda are formal public hearings and will be acted on individually. Individuals wishing to speak on these items are asked to complete a Speaker Card and submit it to the City Clerk. Comments should be directed to the Mayor and Councilmembers and are limited to three minutes. If you have any documentation that you would like distributed to the Council, please give it to the City Clerk for distribution.

a. **AB 2561 – Annual Public Hearing on City Job Vacancies**

Recommended Action: Receive the presentation pursuant to AB 2561 and hold the first annual public hearing on the status of vacant positions in city employment and recruitment strategies.
Contact: Marti Brown, City Manager, mbrown@cityofwillows.org

b. Landscaping and Lighting Special Assessment District – Authorization to Levy Assessments

Recommended Action: Conduct the required public protest hearing and consider the attached resolution approving the Engineer’s Report as filed, confirming the assessment diagram and amounts as set forth therein and authorizing the levy and collection of assessments for the Fiscal Year 2024-25.

Contact: Joe Bettencourt, Community Development & Services Director,
jbettencourt@cityofwillows.org

8. DISCUSSION & ACTION CALENDAR

All matters on the Discussion & Action calendar will be discussed and acted on individually. Individuals wishing to speak on these items are asked to complete a Speaker Card and submit it to the City Clerk. Comments should be directed to the Mayor and Councilmembers and are limited to three minutes. By law, the Council cannot discuss or take action on items not listed on the posted agenda.

a. Final Budget Approval

Recommended Action: Consider, discuss, make amendments as needed, and approve the FY 2025-26 proposed Budget.

Contact: Joanne Moore, Finance Director, jmoore@cityofwillows.org

9. COMMENTS & REPORTS

- a. Council Correspondence
- b. City Council Comments & Reports
- c. City Manager’s Report

10. ADJOURNMENT

This agenda was posted on June 20, 2025.

Karleen Price, 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.

The City of Willows is an Equal Opportunity Provider.



CEREMONIAL MATTERS



City of Willows

Proclamation

National Food Truck Day

WHEREAS, food trucks have become a vibrant and essential part of the local culinary scene, offering diverse, innovative, and accessible dining options that reflect the cultural richness of our community; and

WHEREAS, food trucks enhance the sense of community by bringing people together in public spaces, supporting local events, and creating lively, welcoming environments that enrich the social and cultural fabric of our city; and

WHEREAS, food truck operators are small business owners, entrepreneurs, and culinary artists who contribute to the economic vitality of our city by creating jobs, supporting local agriculture, and energizing public spaces; and

WHEREAS, National Food Truck Day is a time to recognize the hard work, creativity, and resilience of food truck vendors and to celebrate their role in bringing people together through shared meals and community gatherings; and

WHEREAS, cities across the country, including the City of Willows, benefit from the presence of food trucks at events, parks, business districts, and neighborhoods, enhancing local flavor and fostering a spirit of innovation; and

WHEREAS, supporting food trucks aligns with the City's goals of encouraging small business growth, promoting economic development, and increasing access to diverse food options;

NOW, THEREFORE, BE IT RESOLVED, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, does hereby proclaim **June 27, 2025**, as "National Food Truck Day" in the City of Willows and encourage all residents to support our local food trucks and the hardworking individuals behind them.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 24th day of June, 2025.

Evan Hutson, Mayor





PUBLIC COMMENT & CONSENT CALENDAR FORUM



Willows City Council Special Meeting Action Minutes

June 17, 2025
Willows City Hall
6:00 PM

City Council
Evan Hutson, Mayor
Rick Thomas, Vice Mayor
Matt Busby, Council Member
Gary Hansen, Council Member
Lorri Pride, Council Member

City Manager
Marti Brown

City Clerk
Karleen Price

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

1. CALL TO ORDER – 6:00 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Councilmembers Present: Mayor Hutson, Vice Mayor Thomas, Councilmembers Hansen and Pride

Councilmembers Absent: Councilmember Busby

4. CHANGES TO THE AGENDA

5. CLOSED SESSION

The Council convened to closed session at 5:32PM, reopened at 5:33PM, and reconvened to closed session at 5:33 PM.

Councilmember Busby arrived at 5:48PM during closed session.

a. Conference with Labor Negotiators (§54957.6)

Employee Organizations: Confidential Employees, UPEC, Fire and General Bargaining Units, and Management

Report Out: Direction given to staff.

b. Public Employee Performance Evaluation (§54957)

Significant exposure to litigation pursuant to § 54956.9(b): (1 case)

Report Out: Direction given to staff.

The Council reconvened to open session at 6:30 PM.

6. PUBLIC COMMENT & CONSENT CALENDAR FORUM

Public Comment Open: 6:33PM, Closed 6:33PM

a. **Register Approval**

Action: Approved general checking, payroll, and direct deposit check registers.

b. **Minutes Approval**

Action: Approved the minutes of the May 19, 2025, May 27, 2025, and May 30, 2025 City Council Meetings.

c. **Mosquito & Vector Control District Board of Trustees – Biennial Appointment**

Action: Re-appointed Vince Holvik as the City's representative to the Glenn County Mosquito and Vector Control District for a two-year term to run from July 1, 2025, through June 30, 2027.

d. **Weed Abatement Contract Implementation**

Action: Authorized the City Manager to allocate a not-to-exceed amount of \$30,000 of General Fund money to complete the current weed abatement contract that is underway.

e. **FY 2025-26 Annual Street Rehabilitation Program**

Action: Adopted Resolution 21-2025 authorizing the City Manager to sign a contract with Coastland Civil Engineering to provide design services for the FY 2025-2026 Street Rehabilitation Project.

Motion to approve items a, b, c, d, and e on the consent calendar.

Moved/Seconded: Vice Mayor Thomas and Councilmember Bisby

Yes: Mayor Hutson, Vice Mayor Thomas, Councilmembers Busby, Hansen and Pride

No: None

Absent: None

7. **DISCUSSION AND ACTION CALENDAR**

a. **FY 2025-26 Proposed Preliminary Budget**

Action: Received the presentation of the FY 2025-26 proposed preliminary budget for the City's General Fund and Sewage Fund and provided feedback to staff.

b. **EKG Monitor Lease Agreement**

Action: Authorized the City Manager, or her designee, to execute all documents related to the purchase and subsequent lease agreement with Zoll Medical Corporation for the purchase of two Zoll X- Series EKG monitors and necessary accessories totaling \$57,707.25 using a \$35,000 Cal Water grant and \$22,707.25 of General Fund monies spread over the next three fiscal years.

Moved/Seconded: Councilmember Hansen and Councilmember Pride

Yes: Mayor Hutson, Vice Mayor Thomas, Councilmembers Busby, Hansen and Pride

No: None

Absent: None

8. PUBLIC HEARING

a. **Ordinance for a Temporary Moratorium on Future Applications for Mobile Food Trucks**

Action: Held a Public Hearing and adopted Ordinance 765-2025 authorizing a temporary moratorium on new mobile food truck applications in the City of Willows, by title only and waived the second reading.

Public Hearing: Open 7:45PM, Closed 7:45PM

Moved/Seconded: Councilmember Pride and Councilmember Busby

Roll Call Vote:

Yes: Vice Mayor Thomas, Councilmember Busby, and Councilmember Pride

No: Mayor Hutson and Councilmember Hansen

Absent: None

Motion passed: 3-2

9. COMMENTS & REPORTS

a. **Council Correspondence**

Mayor Hutson reported receiving notification from the Glenn County Board of Supervisors regarding the County's intent to purchase properties located at 142 and 146 S Lassen Street in Willows. The intended use of these properties is to support transitional housing efforts.

b. **City Council Comments & Reports**

Councilmember Busby provided an update on the activities of the Library Board, including discussion concerning the Librarian, Children's Librarian, and upcoming purchases.

Councilmember Hansen attended the Butte City Bridge Ribbon Cutting Ceremony and reported on the activities of the Glenn County Groundwater Authority, noting there will be no fee increases for 2025–2026.

Councilmember Pride provided an update on activities of the Planning Commission and reminded the public of the current vacancy and the application deadline.

Staff were directed to explore a non-emergency text-based messaging system.

c. **City Manager's Report**

City Manager Marti Brown provided information on the upcoming Special Joint City Council-Planning Commission meeting to be held on July 10, 2025. Harris and Associates will be

preparing the staff report, which is expected to be provided to the Council during the week of June 23, 2025.

10. ADJOURNMENT – 8:01PM

Karleen Price, City Clerk



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Joe Bettencourt, Community Development & Services Director
Marti Brown, City Manager

Subject: Planning Commission Appointment

Recommendation:

Review the recommendations of the Council Ad Hoc Committee, Mayor Hutson and Councilmember Pride, and approve the appointment of Robyn Nygard to the Willows Planning Commission for the term ending December 31, 2027.

Rationale for Recommendation:

There is currently one vacancy on the Planning Commission due to the resignation of Pedro Bobadilla on May 20, 2025.

Background:

On May 20, 2025, Planning Commissioner Chair Pedro Bobadilla resigned from the Planning Commission leaving a vacancy on the five-member Commission. Staff immediately started recruiting for a new Planning Commissioner, two applications were received (Attachment 1), and interviews with the Council appointed Ad Hoc Committee were scheduled.

Discussion & Analysis:

On June 18, 2025, Mayor Hutson and Councilmember Pride interviewed the two Planning Commission applicants: Robyn Nygard and Michael McNeil. While both applicants are qualified for the appointment, the Ad Hoc Committee selected Robyn Nygard to recommend for approval by the full Council, because of her long-standing experience in the community. If approved at the June 24, 2025, City Council Meeting, the appointed Commissioner will be sworn in at the July 1, 2025, Planning Commission Meeting.

Consistency with Council Priorities and Goals:

The proposed position is consistent with Council Priority #2: Economic Development.

Fiscal Impact:

There is no fiscal impact.

Attachment:

- Attachment 1: Applications



City of Willows

Application for Appointment to the Planning Commission



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

THIS DOCUMENT IS PUBLIC RECORD

Name:

Robyn Nygard

Residence Address:

148 N. Sacramento St Willows

Mailing Address:

Same

E-Mail Address:

bobbienygard@gmail.com

Home Phone:

530.520.4429

Business Phone:

* Are you a registered voter?

Yes

Please list all prior experience on City or local service commissions, committees, boards, clubs, etc.:

Willows Teen Center Board

Please provide a statement as to why you wish to serve on the Planning Commission of the City of Willows at this time:

I want to serve my community
and make a difference for growth and
revitalization.

Applicant Signature



THIS BOX IS FOR CITY CLERK USE ONLY

Date: June 16, 2025

Time: 10:06 am

Signature:





City of Willows

Application for Appointment to the Planning Commission



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

THIS DOCUMENT IS PUBLIC RECORD

Name:

Michael McNeil

Residence Address:

535 S Murdock Ave. Willows, CA 95988

Mailing Address:

535 S Murdock Ave. Willows, CA 95988

E-Mail Address:

michaeljamesmcneil@gmail.com

Home Phone: (530) 355-6442

(916) 838-1544

Business Phone:

* Are you a registered voter? Yes

Please list all prior experience on City or local service commissions, committees, boards, clubs, etc.:

From 2009-2011 I interned at the City of Sacramento's Planning division's Office of Historic Preservation. We focused on the built environment of the planning side and responding to CEQA requests for determining if a piece of the built environment was historic or not. I also interned at the California Office of Historic Preservation doing similar work but with properties throughout the state and not just Sacramento.

Please provide a statement as to why you wish to serve on the Planning Commission of the City of Willows at this time:

I would like to serve on the Planning Commission because I want to better embed myself in our community. I feel that I do have some experience that would be helpful, such as understanding the CEQA and NEPA processes. I also have a passion for history/historic buildings and I think it is always a good idea to properly assess historic properties when they are up for demolition or significant alteration. I also enjoy working with others who have different perspectives and ideas.

Applicant Signature

Michael F. McNeil

THIS BOX IS FOR CITY CLERK USE ONLY

Date: June 16, 2025

Time: 11:00 am

Signature:

Kathleen Puce



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: UPEC Fire Bargaining Unit – Successor Agreement

Recommendation:

Approve the four-year Successor Agreement with United Public Employees of California (UPEC) - Fire Bargaining Unit (Attachment 1) and the new salary schedule (Exhibit A) from July 1, 2024, through June 30, 2028.

Rationale for Recommendation:

The Memorandum of Understanding (MOU) with UPEC Fire Bargaining Unit expired June 30, 2024, and the unit has been working out of contract ever since.

Background:

The MOU between the City of Willows and UPEC Fire expired June 30, 2024. Due to the City's finances and uncertainty of voter approval of the 1.5% Measure I sales tax, the City declined to negotiate a new contract until after the November 2024 election and the results of the sales tax ballot initiative.

Once the sales tax passed, the Council approved a one-time performance compensation of \$2500 per bargaining unit employee with an understanding that labor negotiations for a new MOU would commence after January 1, 2025, and to be effective by July 1, 2025.

Discussion & Analysis:

As Attachment 1 and Exhibit A illustrate, the Successor Agreement increases the salary range and top step of the Fire Captain by \$10,000 and the Fire Engineer by approximately \$7,000. All three bargaining unit members will receive salary range adjustments of 9-13% depending on the job classification and seniority.

In addition, market rate increases for incentive pay, education stipend, and uniform allowances are also recommended. Longevity pay was reduced from a percentage of salary to a flat rate. Additionally, for the first time, bilingual pay was added to the terms of the Successor Agreement. The exact dollar amounts are listed in Attachment 1 and Exhibit A. All salary schedule and benefit adjustments are based on surveying the salaries and benefits of similar positions in the surrounding region.

Consistency with Council Priorities and Goals:

Approving the Successor Agreement is consistent with Priority #1: Financial Stability, Goal #5: Optimize in-house staffing to improve financial efficiency.

Fiscal Impact:

The fiscal impact of the new UPEC Fire Successor Agreement for FY 2025-26 is \$48,702.

Attachment:

- Attachment 1: Fire UPEC - Successor Agreement
 - Exhibit A: New Salary Schedule

**MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WILLOWS AND THE EMPLOYEES
REPRESENTED BY
THE UNITED PUBLIC EMPLOYEES OF CALIFORNIA LOCAL 792
WILLOWS FIRE UNIT
FOR A FOUR-YEAR PERIOD,
EFFECTIVE JULY 1, 2024, THROUGH JUNE 30, 2028**

WHEREAS, the United Public Employees of California Local 792, Willows Fire Unit and the City of Willows have expressed a desire to continue their bargaining relationship as governed by California Government Code Section 3500, et seq; and,

WHEREAS, the parties have met and conferred in good faith in accordance with California Government Code Section 3500, et seq; and,

WHEREAS, such meetings have resulted in the agreement of a four-year Memorandum of Understanding for the period July 1, 2024, through June 30, 2028.

THEREFORE, PARTIES AGREE TO THE FOLLOWING TERMS FOR A SUCCESSOR AGREEMENT:

SALARIES:

- Adopt new salary schedule for Fire Captains and Fire Engineers (Exhibit A).
- Fire Captain Enos to move to Step 6 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Fire Captain Lombard to move to Step 4 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Fire Engineer Fuentes to move to Step 7 of the new salary schedule (Exhibit A) effective June 30, 2025.

HEALTH INSURANCE:

- Eliminate Sun Life Gap insurance plan effective July 1, 2025.
- Increase Health Reimbursement Account (HRA) from \$500 to \$750 per year. An additional \$250 for existing employees will be added to individual accounts July 1, 2025, and \$750 will be issued annually in January thereafter.

INCENTIVE PAY:

- Fire Fighter II Certificate – Increase from \$50 to \$100 per month
- Fire Officer Certificate/Company Officer Certificate – Increase from \$75 to \$150 per month.
- Certificates may be cumulative.
- No cap on incentive, education, bilingual pay.

EDUCATION STIPEND:

- Associate degree - \$50 per month; OR
- Bachelor's degree - \$100 per month.
- Employee may either receive associate or bachelor's degree stipend – not cumulative.

- Training (e.g., tuition, books, materials) – Increase from \$75 per year to \$500 per year. Training must be approved by the Supervisor. Reimbursement based on receipts.

BILINGUAL PAY:

- \$250 per month stipend for successfully passing Alta Language’s speaking and listening Spanish language assessment for public safety employees. City to pay for the first test. Employee pays for subsequent tests (if necessary).

LONGEVITY PAY:

- \$100 per month for 10 years.
- \$200 per month for 20 years or more.

UNIFORM ALLOWANCE:

- Increase annual uniform allowance from \$860 to \$1000.
- First year for new hires, \$1500 and \$1000 each year thereafter.
- Existing employees receive one-time \$500 (“catch up”) in July 2025.

UPDATE MOU:

- Update all sections of MOU with new terms from this and the prior agreement (in 2022).
- Update MOU with existing State law and remove any outdated or incorrect legal language.
- Updated MOU due to UPEC – Fire bargaining unit no later than September 30, 2025.

SIGNATURES

President, UPEC – Fire

Mayor, Willows City Council

Labor Relations Representative, UPEC – Fire

City Manager, City of Willows

ATTACHMENTS:

- Exhibit A: UPEC – Fire Salary Schedule effective June 30, 2025

UPEC – Fire
Salary Schedule
Effective June 30, 2025

CLASSIFICATION		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Fire Captain		\$59,094	\$60,571	\$62,085	\$63,638	\$65,228	\$66,859	\$68,531	\$70,244	\$72,000
Fire Engineer		\$50,886	\$52,158	\$53,462	\$54,799	\$56,169	\$57,573	\$59,012	\$60,488	\$62,000



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: UPEC General Bargaining Unit – Successor Agreement

Recommendation:

Approve the four-year Successor Agreement with United Public Employees of California (UPEC) - General Bargaining Unit (Attachment 1) and the new salary schedule (Exhibit A) from July 1, 2024, through June 30, 2028.

Rationale for Recommendation:

The Memorandum of Understanding (MOU) with UPEC General Bargaining Unit expired June 30, 2024, and the unit has been working out of contract ever since.

Background:

The MOU between the City of Willows and UPEC General expired June 30, 2024. Due to the City's finances and uncertainty of voter approval of the 1.5% Measure I sales tax, the City declined to negotiate a new contract until after the November 2024 election and the results of the sales tax ballot initiative.

Once the sales tax passed, the Council approved a one-time performance compensation of \$2500 per bargaining unit employee with an understanding that labor negotiations for a new MOU would commence after January 1, 2025, and to be effective by July 1, 2025.

Discussion & Analysis:

As Attachment 1 and Exhibit A illustrate, the Successor Agreement increases the salary schedule and top step of the Maintenance Worker position by \$7800. The Library Technician salary schedule is also adjusted increasing the top step by approximately \$4000. Five out of six bargaining unit members will receive salary range adjustments of 9-10% depending on the job classification and seniority. The salary schedule for the Community Development & Technician position has been Y-rated (e.g., frozen because the salary schedule is already at market).

In addition, the bargaining unit will receive a 2% Cost of Living Adjustment (COLA) July 1, 2026, and 3% July 1, 2027. Other adjustments in incentive pay, allowances, longevity pay, compensatory time off and

bilingual pay are reflected in Attachment 1. All salary schedule and benefit adjustments are based on surveying the salaries and benefits of similar positions in the surrounding region.

Consistence with Council Priorities and Goals:

Approving the Successor Agreement is consistent with Priority #1: Financial Stability, Goal #5: Optimize in-house staffing to improve financial efficiency.

Fiscal Impact:

The fiscal impact of the new UPEC General Successor Agreement for FY 2025-26 is \$43,127.

Attachment:

- Attachment 1: UPEC General – Successor Agreement
 - Exhibit A: New Salary Schedule

**MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF WILLOWS AND THE EMPLOYEES
REPRESENTED BY
THE UNITED PUBLIC EMPLOYEES OF CALIFORNIA LOCAL 792
WILLOWS GENERAL UNIT
FOR A FOUR-YEAR PERIOD,
EFFECTIVE JULY 1, 2024, THROUGH JUNE 30, 2028**

WHEREAS, the United Public Employees of California Local 792, Willows General Unit and the City of Willows have expressed a desire to continue their bargaining relationship as governed by California Government Code Section 3500, et seq; and,

WHEREAS, the parties have met and conferred in good faith in accordance with California Government Code Section 3500, et seq; and,

WHEREAS, such meetings have resulted in the agreement of a four-year Memorandum of Understanding for the period July 1, 2024, through June 30, 2028.

THEREFORE, PARTIES AGREE TO THE FOLLOWING TERMS FOR A SUCCESSOR AGREEMENT:

SALARIES:

- Adopt new 9-Step salary schedule for the General Bargaining Unit (Exhibit A).
- Maintenance Worker Mings to move to Step 6 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Maintenance Worker Vasquez to move to Step 7 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Maintenance Workers Randolph and Reed to move to Step 4 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Library Technician Ehorn to move to Step 7 of the new salary schedule (Exhibit A) effective June 30, 2025.
- Community Development & Services Technician Y-rated at current step until completion of Building Technician certification; Once certified, move to Step 9 of the new salary schedule (Exhibit A).

COST OF LIVING ADJUSTMENT (COLA):

- 2% COLA on July 1, 2026.
- 3% COLA on July 1, 2027.

HEALTH/LIFE INSURANCE:

- Eliminate Sun Life Gap insurance plan effective July 1, 2025.
- Effective July 2025, bargaining unit members receive a Health Reimbursement Account (HRA) in the amount of \$750 annually.
- Effective July 2025, receive \$50,000 life insurance policy per member.

EDUCATION STIPEND:

- Associate degree - \$50 per month; OR
- Bachelor's degree - \$100 per month.
- Employee may either receive associate or bachelor's degree stipend – not cumulative.
- Training (e.g., tuition, books, materials) – Increase from \$75 per year to \$500 per year. Training must be approved by the Supervisor. Reimbursement based on receipts.

BILINGUAL PAY:

- \$250 per month stipend for successfully passing Alta Language's speaking and listening Spanish language assessment for public safety employees. City to pay for the first test. Employee pays for subsequent tests (if necessary).

LONGEVITY PAY:

- \$100 per month for 10 years.
- \$200 per month for 20 years or more.

COMPENSATORY TIME OFF (CTO):

- Members may accrue a maximum of 240 hours of CTO.
- After 240 hours of accrued CTO, members will be paid overtime.
- Members may not cashout CTO unless permanently leaving the organization.

WEEKEND DUTY:

- Maintenance Workers continue working overtime of two hours on Friday and six hours on Saturday and Sunday (2-6-6). To be paid overtime regardless of the City's holiday schedule and hours worked in a given week. Employee may elect to take overtime as CTO.

OTHER CHANGES:

- Move to a 9-Step Schedule at 2.5% per step.
- \$75 per Spray Certificate for up to two Maintenance Workers.
- \$250 boot stipend to be distributed annually for existing employees and, for new employees, upon being hired the first time and annually with the rest of the unit thereafter.

UPDATE MOU:

- Update all sections of MOU with new terms from this and the prior agreement (in 2022).
- Update MOU with General Unit's redline cleanup submitted to management in 2025.
- Update MOU with existing State law and remove any outdated or incorrect legal language.
- Updated MOU due to UPEC – General bargaining unit no later than September 30, 2025.

SIGNATURES

President, UPEC – General

Mayor, Willows City Council

Labor Relations Representative, UPEC – General

City Manager, City of Willows

ATTACHMENTS:

- Exhibit A: UPEC – General Salary Schedule effective June 30, 2025

**UPEC – General
Salary Schedule
Effective June 30, 2025**

NEW SALARY SCHEDULE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Maintenance Worker	\$46,782	\$47,952	\$49,150	\$50,379	\$51,639	\$52,930	\$54,253	\$55,609	\$57,000
Mechanic	\$50,886	\$52,158	\$53,462	\$54,799	\$56,169	\$57,573	\$59,012	\$60,488	\$62,000
Community Development & Services Technician	\$48,959	\$50,183	\$51,438	\$52,724	\$54,042	\$55,393	\$56,778	\$58,197	\$59,652
Library Technician	\$36,934	\$37,857	\$38,803	\$39,773	\$40,768	\$41,787	\$42,831	\$43,902	\$45,000



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: Management, Confidential & Part-time Library Employees

Recommendation:

Approve increase to the Superintendent of Public Works Salary Schedule and other management benefits; align Cost of Living Increases (COLAs) for Confidential and unrepresented employees to be consistent with COLAs received by the General Bargaining Unit; and increase part-time library employees' hourly wages and benefits.

Rationale for Recommendation:

The management and part-time positions are currently below market and the Confidential position is unrepresented and therefore has no expectation of consistent increases in compensation other than the standard annual step-increase. It is standard to align Confidential non-management employees' compensation and benefits with the most closely related represented group (e.g., UPEC General). Additionally, management employees should receive the same benefits as represented employees.

Background:

Due to the City's finances, there have been very few adjustments in salaries and/or total compensation over the past two to three years other than the standard 2.5% annual step increase. There have been virtually no cost-of-living adjustments for any classifications. In addition, some employees have been at the top step in their salary schedule and remained at minimum wage for the past few years, as well as having no consistent agreement with the city for future compensation adjustments (e.g., Confidential employee).

As the City has already undertaken labor negotiations with the bargaining units over the past six to 12 months, it has also been a time to review the salary schedules and compensation of other city employees, including the Superintendent of Public Works, part-time Library Clerks, and the City's only Confidential employee. Additionally, management employees should receive any new and/or increased benefits that represented employees receive (e.g., bargaining units).

While other management positions may be slightly below market, the salary schedules of all other positions have been created and/or increased relatively recently. That said, it is likely that the salary schedule of other management positions will need to be revisited in the next one to two years.

Discussion & Analysis:

Based on the market and best practices, staff recommend salary and wage adjustments to the following classifications:

- **Superintendent of Public Works**

As illustrated in Exhibit A, increase the top step of the Salary Schedule from \$75,000 to \$82,000 annually and move the Superintendent to the top step.

- **Confidential Employees**

Align Cost-of-Living Adjustments (COLAs) for Confidential employees with the UPEC General Bargaining Unit. For example, if approved by Council, UPEC General will receive a 2% COLA July 1, 2026, and a 3% COLA July 1, 2027. Staff propose that the Confidential employees' COLAs be consistent with those approved for UPEC General.

- **Part-Time Library Clerk and Children Librarian's Position**

Increase Part-Time Library Clerk's hourly rates from \$16.50 to \$18.00 per hour. Approve pro-rated holiday and vacation pay for all part-time library employees and offer a 50¢ hourly rate increase for certified Spanish speakers.

- **Other Management Benefits**

To be consistent with potentially approved benefits received by the UPEC Fire and General Bargaining Units, also approve the following benefits for management and confidential employees:

- Health Reimbursement Account

Increase Health Reimbursement Account (HRA) from \$500 to \$750 per year. An additional \$250 for existing employees will be added to individual accounts July 1, 2025, and \$750 will be issued annually in January thereafter.

- Education Stipend

- Associate degree - \$50 per month; OR
 - Bachelor's degree - \$100 per month.
 - Employee may either receive associate or bachelor's degree stipend – not cumulative.

- Longevity Pay

- \$100 per month for 10 years.
 - \$200 per month for 20 years or more.

- *Bilingual Pay*
\$250 per month stipend for successfully passing Alta Language's speaking and listening Spanish language assessment. City to pay for the first test. Employees pay for subsequent tests (if necessary).
- *COLA After Top Step*
Once management employees reach the top step of their salary schedules, they are eligible the subsequent year for a COLA between 2.5% and 3% based on the Consumer Price Index (CPI), West Region. The final calculation will be based on the CPI over a 12 month period from the month before their anniversary date (e.g., If the anniversary date is in November, the COLA will be based on the CPI from October of the prior year to October of the current year).

Consistency with Council Priorities and Goals:

Approving the proposed salary/wage increases is consistent with Priority #1: Financial Stability, Goal #5: Optimize in-house staffing to improve financial efficiency.

Fiscal Impact:

The fiscal impact of the proposed salary/wage increases for FY 2025-26 is \$24,754.

Attachment:

- Attachment 1: XX-2025 Resolution
 - Exhibit A: Salary Schedule – Superintendent of Public Works



**City of Willows
Resolution XX-2025**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS APPROVING COMPENSATION
AND BENEFIT ADJUSTMENTS FOR MANAGEMENT, CONFIDENTIAL, AND PART-TIME LIBRARY
EMPLOYEES**

WHEREAS, the City of Willows recognizes the importance of recruiting and retaining qualified personnel by maintaining competitive salaries and benefits for all employees; and

WHEREAS, the City has conducted labor negotiations and compensation reviews over the past six to 12 months and determined that salary schedules and benefits for certain unrepresented and part-time classifications are below market; and

WHEREAS, the City finds it appropriate and equitable to align Cost-of-Living Adjustments (COLAs) for Confidential employees with those provided to the UPEC General Bargaining Unit; and

WHEREAS, part-time Library Clerks and the Children's Librarian position are slightly below market and should be adjusted to meet current wage standards and recognize specialized skills; and

WHEREAS, non-management Confidential employees should receive benefits comparable to those negotiated with represented employee groups to ensure equity and morale across the organization; and

WHEREAS, funding for these compensation and benefit adjustments is anticipated to be included in the City's Fiscal Year 2025–26 Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Willows as follows:

SECTION 1. The City Council hereby approves an increase to the top step of the salary schedule for the Superintendent of Public Works from \$75,000 to \$82,000 annually and authorizes placement of the incumbent Superintendent at the new top step, as set forth in **Exhibit A**.

SECTION 2. The City Council authorizes aligning future Cost-of-Living Adjustments (COLAs) for Confidential employees with those approved for the UPEC General Bargaining Unit, including:

- a. 2% COLA effective July 1, 2026, and
- b. 3% COLA effective July 1, 2027, unless otherwise amended by future Council action.

SECTION 3. The City Council approves the following wage and benefit adjustments for part-time Library employees:

- a. Increase hourly rate for Library Clerks from \$16.50 to \$18.00 per hour;
- b. Provide pro-rated holiday and vacation pay for all part-time Library employees;
- c. Offer an additional \$0.50 per hour for certified Spanish-speaking employees who pass a City-approved test.

SECTION 4. The City Council directs that the following benefits shall also be extended to all Management and Confidential employees (as are already extended to both bargaining units):

- a. Health Reimbursement Account (HRA) - Increase the annual Health Reimbursement Account (HRA) contribution for management and confidential employees from \$500 to \$750. In addition, a one-time HRA contribution of \$250 shall be provided to all existing eligible employees effective July 1, 2025. Beginning January 2026 and annually thereafter, a \$750 HRA contribution shall be issued each January to eligible employees.
- b. Education Stipend - Eligible employees shall receive \$50 per month for possession of an Associate Degree or \$100 per month for possession of a Bachelor's Degree. Employees may only claim one stipend at a time, and stipends shall not be cumulative.
- c. Longevity Pay - Employees who have completed 10 years of service with the City shall receive \$100 per month, and those with 20 or more years of service shall receive \$200 per month.
- d. Bilingual Pay - A monthly bilingual pay stipend of \$250 shall be provided to management and confidential employees who successfully pass the Spanish-speaking and listening assessment administered by Alta Language Services. The City shall cover the cost of the initial assessment, and employees shall be responsible for any costs associated with retesting, if necessary.

SECTION 5. The City Council hereby authorizes a Cost-of-Living Adjustment (COLA) for Management employees who have reached the top step of their salary schedule. Eligible employees shall receive a COLA ranging from 2.5% to 3% in the subsequent year, based on the Consumer Price Index (CPI) for the West Region. The adjustment shall be calculated using the CPI over a 12-month period ending in the month prior to the employee's anniversary date.

SECTION 6. This Resolution shall take effect on June 30, 2025 and shall be implemented as part of the Fiscal Year 2025–26 Budget.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Willows, State of California on this 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk

ATTACHMENTS:

Exhibit A: Superintendent of Public Works Salary Schedule effective June 30, 2025

**Superintendent of Public Works
Salary Schedule
Effective June 30, 2025**

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
MANAGEMENT									
Superintendent of PW	\$67,301	\$68,984	\$70,708	\$72,476	\$74,288	\$76,145	\$78,049	\$80,000	\$82,000



Date: June 17, 2025

To: Honorable Mayor and Councilmembers

From: Joanne Moore, Finance Director

Subject: MidAmerica Health Reimbursement Arrangement (HRA)

Recommendation:

Approve a resolution to amend and restate the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (HRA).

Rationale for Recommendation:

The amendment and restatement of the HRA Plan are necessary to align the Plan with recent labor negotiation outcomes regarding employer contribution levels, ensure administrative flexibility to implement future changes required by IRS regulations, and preserve the City's ability to effectively manage the Plan while maintaining compliance and safeguarding participant rights. These revisions are permitted under the Plan's original amendment provision, which allows the Employer to modify the Plan in whole or in part, provided that participants are notified and that their existing rights are not adversely affected.

Background:

The City originally adopted the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (HRA) for eligible employees and their dependents, with an original effective date of December 1, 2022. The HRA provides tax-advantaged reimbursement of qualified medical expenses for eligible employees.

From time to time, it becomes necessary to amend and restate the plan to comply with regulatory changes, clarify plan language, or make administrative updates. MidAmerica has provided an updated version of the HRA Plan Document and Adoption Agreement reflecting such updates. These changes are administrative in nature and do not materially alter the benefit of design or eligibility.

Discussion & Analysis:

As a result of recent bargaining unit negotiations, updates to employer contribution amounts are necessary to implement agreed-upon terms. In addition, restating the Plan at this time allows the City to clarify its authority to make future amendments, particularly in response to regulatory changes imposed by the Internal Revenue Service (IRS). This flexibility is critical to ensure the Plan remains up

to date and can be administered efficiently without the need for repeated formal action by the City Council. The proposed amendment and restatement of the HRA Plan are intended to:

- Reflect updates negotiated with employee bargaining units, including changes to contribution amounts;
- Clarify the Employer's right to amend the Plan in whole or in part, provided that participants are notified and the changes do not adversely affect existing rights; and
- Enable the Employer to implement Internal Revenue Service (IRS)-required changes without prior notice to participants.

These updates are included in the amended and restated Plan document, which is proposed to take effect July 1, 2025.

Fiscal Impact:

There is no direct fiscal impact associated with this action beyond those already incorporated into the negotiated agreements with employee groups.

Attachments:

- Attachment 1: Resolution
- Attachment 2: Resolution MidAmerica
- Attachment 3: MidAmerica Amended and Restated Plan



**City of Willows
Resolution XX-2025**

**RESOLUTION TO AMEND AND RESTATE THE MIDAMERICA ADMINISTRATIVE & RETIREMENT
SOLUTIONS HEALTH REIMBURSEMENT ARRANGEMENT**

WHEREAS, the City of Willows the "Employer") has established and adopted the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (the "Plan") for the benefit of its eligible employees and their dependents; and

WHEREAS, the section of the Plan entitled "Plan Amendments" reserves the right of the Employer to amend the Plan, at any time and in whole or in part, so long as participants are notified and any amendment does not adversely affect the rights of existing participants, and to make changes imposed by the Internal Revenue Service, without notice to participants; and

WHEREAS, the Employer wishes to amend and restate the Plan; and

WHEREAS, a copy of the amended and restated Plan document has been attached.

NOW, THEREFORE, BE IT RESOLVED that the Plan is amended and restated by adopting all of the terms of the amended and restated Plan document attached, effective on July 1, 2025.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk

**RESOLUTION TO AMEND AND RESTATE
THE MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS
HEALTH REIMBURSEMENT ARRANGEMENT**

WHEREAS, _____
(the “Employer”) has established and adopted the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (the “Plan”) for the benefit of its eligible employees and their dependents;

WHEREAS, the section of the Plan entitled “Plan Amendments” reserves the right of the Employer to amend the Plan, at any time and in whole or in part, so long as participants are notified and any amendment does not adversely affect the rights of existing participants, and to make changes imposed by the Internal Revenue Service, without notice to participants;

WHEREAS, the Employer wishes to amend and restate the Plan; and

WHEREAS, a copy of the amended and restated Plan document has been attached;

NOW, THEREFORE, BE IT RESOLVED that the Plan is amended and restated by adopting all of the terms of the amended and restated Plan document attached, effective on _____.

This Resolution has been executed this _____ day of _____, 20

Signature

Name and Title

Employer

Health Reimbursement Arrangement for Active Employees

ADOPTION AGREEMENT

for

Employer Address: _____

Employer Telephone Number: _____

Employer Identification Number: _____

◆ ◆ ◆ ◆ ◆

The undersigned Employer, by executing this Adoption Agreement, hereby adopts and implements the Health Reimbursement Arrangement for Integrated Employees (hereinafter referred to as the "Plan" or the "HRA") and agrees to abide by the terms of the Plan. With this Adoption Agreement, and by its authorized signature below, the Employer hereby makes the following designations.

Effective Date. The Plan's Original Effective Date is _____. The Plan's Restated Effective Date is _____. The Plan is available to Employees of the Employer effective _____.

Plan Year. The Plan Year ends on _____.

Eligible Classes. The class or classes of Employees covered by this Plan are: *(See attached Class Specifications.)*

Class ActA: _____ Class ActB: _____
 Class ActC: _____ Class ActD: _____
 Class ActE: _____ Class ActF: _____

Designation of Plan Administrator. The Employer hereby designates the following initial Plan Administrator: MidAmerica Administrative & Retirement Solutions, Inc.

Designation of Individuals to Have Access to Protected Health Information ("PHI"). The following Employees, classes of Employees, or other persons shall be given access to the PHI to be disclosed:

The Employer hereby agrees to the provisions of the Plan and has executed this Adoption Agreement on this _____ day of _____, 20____.

Name of Employer: _____

Signature: _____

Print Name: _____

Title: _____

Employer CONTACT (print): _____

Title: _____

E-Mail: _____

Telephone: _____ Ext. _____

Fax: _____

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

Employer Representations

- Employees are not permitted to make any election or choice between cash, the HRA, and/or any other tax deferred program.
- The allocation to the HRA will be expressed in a percent of compensation or dollar amount.
- The Employer has discretion in determining classes of Employees eligible to participate in the HRA. Once determined, Employees in the class shall be treated uniformly and be provided a uniform allocation to the HRA. Such class shall remain in effect for the Employer's entire fiscal year for all affected Employees in such year and for all future contributions to such class. Each year, the Employer may reevaluate allocations and classes for new Employees only.
- The Employer acknowledges that it has received the Plan document for the HRA and agrees with all the terms therein.
- The Employer understands that whether a contribution to the HRA is non-elective for tax purposes is a facts and circumstances determination, and the Employer is responsible for whether the contribution is truly non-elective or not. The Employer understands that MidAmerica Administrative & Retirement Solutions, Inc. and its agents and employees are not tax or legal advisors. They may provide general information regarding the tax treatment of health reimbursement arrangements, but the Employer should consult with its own tax or legal advisors as to how tax and other rules may apply to its own facts and circumstances.
- The Employer will not provide any information or forms or enter into any contracts inconsistent with the preceding.
- The Employer acknowledges that every Participant must be enrolled in a group health plan, as described in the Declaration of Coverage Under Another Group Health Plan Form, and it is the Employer's responsibility to ensure that all Participants complete and sign the Form.

Effective Date _____ **Employer Initials** _____

Eligible Class ActA: _____

Defined as: _____

Employment Status Upon the initial contribution to the Plan, Participant employment status shall be:

☐ Active

Contribution Types All funds for the Plan shall come exclusively from the Employer and shall be determined in accordance with the following formula:

☐ Dollar Amount

☐ Percentage of Compensation

Contribution Frequency

☐ One Time

☐ Annually

☐ Quarterly

☐ Semi-Annually

☐ Monthly

☐ Other _____

Vesting Schedule Participants shall own their account balance in accordance with the following vesting schedule:

☐ 100% Immediate

☐ 100% upon Retirement, meeting the Employer's eligible requirements for retirement

☐ 100% upon Separation of Service

☐ Other _____

☐ 100% upon death (can be selected in addition to "other" above)

Forfeitures Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited. In the event that the Participant opts out of participation in the Plan, all vested and unvested funds shall be forfeited. Forfeitures shall:

☐ Reduce future Employer contributions

☐ Be redistributed pro-rata at the end of each Plan Year to all Plan Participants who are actively employed as of the end of the Plan Year

Run-off Times Participants will be allowed 0 (zero) days to continue incurring expenses after the date that their Participation in the Plan ends. The Run-off time for Participants to submit claims for reimbursement from funds that shall be forfeited will be 90 (ninety) days. The Run-off time for funds that shall be forfeited due to death will be one year.

Reimbursements Reimbursements shall be for:

☐ All eligible Medical Expenses specified in section 213(d) of the Internal Revenue Code

☐ Limited Purpose _____

☐ Post Deductible

☐ Premium Only Medical Expenses

HRA/FSA Ordering

☐ The Employer maintains a Flexible Spending Account (FSA) plan in which Participants may elect to participate.

☐ The Plan permits reimbursements for expenses eligible to be reimbursed by the FSA plan and therefore the HRA shall not reimburse before expenses exceeding the dollar amount of any FSA have been paid.

☐ The Plan permits reimbursements for Limited Purpose, Deductible or Premium Only expenses which are not eligible to be reimbursed by the FSA plan and therefore the HRA shall reimburse before the Participant's FSA account is exhausted.

Administration Fees: Administrative Fees are paid by the Employer for active employees.

Manual Claim Fees: Not Applicable.

Reimbursement Eligibility: A Participant shall be eligible for reimbursement of medical expenses at the time selected below.

☐ Immediate

☐ Upon becoming 100% vested

Investment Selection **Investment Provider:** _____

Type of Investment: ☐ Fixed annuity only

☐ Variable annuities – Default _____ Forfeiture Default _____

☐ Employer directed

☐ Participant directed; restrictions are:

☐ None

☐ 100% vested

☐ At Retirement

☐ Account balance in excess of \$ _____

☐ Other _____

☐ Funds limited (see attachment)

Effective Date _____ **Employer Initials** _____



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: City Librarian Job Classification & Salary Schedule

Recommendation:

Approve the new City Librarian job classification and salary schedule and move forward with a full recruitment for the position.

Rationale for Recommendation:

The City of Orland recently terminated its Library Director services contract with the City of Willows necessitating that the city recruit a City Librarian to manage the Willows Public Library.

Background:

At the June 3, 2025, City of Orland City Council meeting, the Council voted unanimously to terminate its contract with the City of Willows for Library Director services. While a longer termination notice of 60, 90 or 120 days was requested by the Willows City Manager, the Orland Council refused to adjust the termination notice beyond the required contract notification of 30 days. As a result, the current Library Director's last day with the City of Willows will be Monday, June 30 (as it's the end of the fiscal year and the City of Willows pays the City of Orland on a quarterly basis and June 30 will be the end of the second quarter).

Discussion & Analysis:

The loss of the City of Willows' Library Director after 15 years necessitates that the City of Willows recruit a new full-time Library Department Head to manage the library. As a result, staff recommend approving the City Librarian Job Classification (Attachment 1) and salary schedule (Exhibit A) and move forward with recruiting a new City Librarian.

Consistency with Council Priorities and Goals:

Approval of the proposed job classification is consistent with Priority #1: Financial Stability, Goal #5: Optimize in-house staffing to improve financial efficiency; and Priority #6: Quality of Life, Goal #4: Expand youth and adult activities.

Fiscal Impact:

The exact cost of hiring a full-time City Librarian is unknown; however, total compensation may be as much as \$140,000 annually. Staff recommend reconciling the budget during the Mid-Year Adjustment in the spring of 2026.

Attachment:

- Attachment 1: City Librarian Job Classification
 - Exhibit A: Salary Schedule

CITY OF WILLOWS

CITY LIBRARIAN

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION:

Under the supervision of the City Manager, the City Librarian is the chief administrator of the City of Willows public library, responsible for providing visionary leadership, strategic planning, overall management of library services, and supervision of library employees. This role ensures that library programs and operations support the educational, informational, and cultural needs of the community while promoting equitable access and lifelong learning.

DISTINGUISHING CHARACTERISTICS:

The **City Librarian** is a Department Head level position reporting to the City Manager and is responsible for the overall administration and operation of the City of Willows Library.

SUPERVISION RECEIVED/EXERCISED:

Receives direction from the City Manager, manages library employees, and supports the Library Board of Trustees.

ESSENTIAL FUNCTIONS:

(including but are not limited to the following)

- Develop and implement library policies, goals, and strategic plans in alignment with the city's vision and community needs.
- Oversee daily operations of the city library and ensure the efficient delivery of services.
- Manage library staff: hire, train, supervise, and evaluate professional and support personnel.
- Administer the library budget, including monitoring expenditures, and seeking new funding opportunities (e.g., grants).
- Oversee collection development and ensure resources reflect community interests and needs.
- Monitor trends in library science and implement innovative technologies and services.
- Foster community partnerships and lead public engagement efforts.
- Ensure compliance with state and federal regulations and standards.
- Prepare reports and presentations for the City Council, Library Board of Trustees, and public.
- Monitor and prepare reports for grants from State, Federal and/or other grant funding agencies.

PHYSICAL, MENTAL AND ENVIRONMENTAL WORKING CONDITIONS:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment:

Work is performed primarily in a standard office environment; incumbents may be required to work extended hours including evenings and weekends.

Physical:

Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

QUALIFICATIONS:

(The following are the minimum qualifications necessary for this classification.)

Education:

Master's degree in Library Science (MLS) or master's degree in Library and Information Science (MLIS) from an American Library Association (ALA) accredited university.

Experience:

- Typically, five to seven years of increasingly responsible administrative experience in a public library, including supervisory experience.
- Strong knowledge of library technology, systems, and best practices.
- Demonstrated experience in strategic planning, public speaking, and community engagement.

License/Certificate:

Possession of, or ability to obtain, a valid California driver's license.

KNOWLEDGE/ABILITIES/SKILLS:

(The following are a representative sample of the KAS's necessary to perform essential duties of the position.)

Knowledge of:

- Principles and practices of management that are necessary to plan, analyze, develop and direct a single branch city library.

- Principles and practices of librarianship, including the problems and procedures involved in operating a city library system, and the technical services such as cataloging, reference research, bibliography and computer automation for circulation and processing library materials.
- Budgetary and finance principles and practices including basic governmental accounting principles and practices.
- Administrative principles and practices, including goal setting and program budget development and implementation.
- Direct administration and management of staff and activities.
- Applicable state, federal and local ordinances, laws, rules and regulations.
- Principles and practices of grant administration.
- State, Federal and other agency library grants and grant management.

Ability to:

- Prepare and present budgets, read and write reports, and represent the department at meetings.
- Speak effectively before the City Council, library employees and public groups and respond to questions.
- Define problems, collect data, establish facts and draw valid conclusions.
- Interpret a variety of technical instructions with abstract and/or concrete variables.
- Seek and prepare grant applications, as well as monitor and prepare grant reports.
- Learn and use library software programs.
- Organize work, setting priorities, meeting critical deadlines, and following up assignments with a minimum of direction.
- Communicate clearly and effectively, orally and in writing.
- Plan, organize, assign, direct, review and evaluate the work of staff.
- Select and motivate staff and providing for their training and professional development.

Skills:

- Leadership and team-building.
- Excellent communication and interpersonal skills.
- Budget development and financial acumen.
- Visionary thinking and innovation.
- Policy development and problem-solving ability.
- Technological proficiency and adaptability.
- A high level of analytical skills to develop and implement department mission, goals and procedures; determine needs for capital expenditures, personnel and operating budgets; and prepare special reports or analyses for jurisdiction or outside agencies.
- An advanced level of interpersonal skills to provide effective leadership to subordinate personnel and to develop cooperative working relationships with employees, senior management, elected officials, and the community at large.

ACKNOWLEDGMENT:

I acknowledge that I have read the job classification and requirements for the City Librarian position and certify that I can perform these functions.

Applicant Signature

Date

Witness

ATTACHMENTS:

Exhibit A: City Librarian Salary Schedule effective June 30, 2025

City Librarian Job Classification
Salary Schedule
Effective June 30, 2025

MANAGEMENT	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
City Librarian	\$94,386	\$96,746	\$99,164	\$101,643	\$104,184	\$106,789	\$109,459	\$112,195	\$115,000



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Andrew Plett, City Attorney

Subject: City Manager Contract Amendment

Recommendation:

Based on the outcome of the negotiation process and Council discussion and direction, staff recommends approval of this amendment to the City Manager's contract increasing her salary from \$145,000 to \$166,750, as well as document prior Council approval of 80 hours of vacation leave per year that is in addition to the same benefits already approved and afforded to other employees and the management team. All other original contract terms that have not been changed by this amendment remain in full force and effect.

Rationale for Recommendation:

The City Manager has not received a Cost-of-Living Adjustment (COLA) and/or a merit increase since November 2021.

Background:

On July 13, 2021, the City Council appointed Marti Brown, Interim City Manager with a starting salary of \$140,000 per year. She started work on August 16, 2021. Shortly thereafter, the City Council conducted an open recruitment process to seek and appoint a permanent City Manager. At the conclusion of the recruitment process, Marti Brown was selected and appointed the permanent City Manager on November 23, 2021, with a starting salary of \$145,000.

Since the City Manager's permanent appointment, the City has experienced significant financial crisis over the past three years. As a result, the City Manager elected to waive annual COLAs, requesting an additional 80-hours of vacation leave instead, which was approved by the Council in the spring of 2024.

Discussion & Analysis:

According to the City Manager's contract, a COLA increase will be considered annually in April to be applied the following July 1. The COLA may range from 3% to 5% depending on the Consumer Price Index (CPI), West Region, as reported by the Bureau of Labor Statistics. The total CPI increase from November 2021 through February 2025 is 14.76%. The recommended CPI increase of the City Manager's salary adjustment is 15% increasing her annual salary from \$145,000 to \$166,750.

Consistency with Council Priorities and Goals:

The recommendation is consistent with Council Priority #1: Fiscal Stability because it ensures administrative oversight of the day-to-day financial operations, a point person to educate the community about the city's fiscal health and Measure I and manage continuous improvement and financial efficiency.

Fiscal Impact:

The total annual fiscal impact is \$26,722.39, and includes increases in the salary, deferred compensation, CalPERS, and Social Security contributions.

Attachments:

- Attachment 1: Contract Amendment
- Attachment 2: Original City Manager Contract

**FIRST AMENDMENT TO AGREEMENT EMPLOYING MARTI BROWN AS CITY
MANAGER FOR THE CITY OF WILLOWS, CA**

WHEREAS, the employment agreement made and entered into on November 21, 2021, by and between the City of Willows, referred to as “CITY”, and MARTI BROWN, referred to as “MANAGER” shall be amended as set forth herein.

I. Section 7.A. Base Salary: shall be amended to read as follows:

Effective June 30, 2025, MANAGER’s Base Annual Salary shall be One Hundred Sixty-Six Thousand Seven Hundred Fifty Dollars (\$166,750.00) payable in equal installments at the same time and in the same manner as other employees of the CITY are paid. The salary shall be subject to withholding.

II. Section 8.C. Other Non-Cash Benefits: shall be amended to read as follows:

Unless otherwise specifically provided for in this Agreement, CITY will provide the MANAGER with the same type and level of benefits as provided to other full-time senior management level employees within the CITY’s employ, including, but not limited to holidays, sick leave, term life insurance, “cafeteria plan” benefits, medical insurance, vision and dental insurance. Regarding vacation benefits, CITY will provide MANAGER with two weeks (80 hours) vacation inclusive and in addition to the regular vacation benefit provided to other full-time senior management level employees within the CITY’s employ.

All actions taken by the City Council relating to those benefits for other management employees of CITY shall be considered actions relating to these benefits of MANAGER and shall be deemed to be agreeable amendments to this Agreement without any need for a written, modification signed by all parties.

MANAGER shall be responsible for any income tax liability arising out of receipt of benefits provided under this Agreement that exceed the allowable tax-exempt amounts including, but not limited to excess life insurance, and agrees to hold CITY harmless and indemnify it for any liabilities, costs and expenses caused by any tax authority relating to these benefits.

It is further mutually agreed that all other terms and conditions of MANAGER’s employment agreement made and entered into on November 21, 2021, shall remain in full force and effect.

[signatures on next page]

IN WITNESS WHEREOF, the parties hereunto have executed this Contract on the date written below.

CITY OF WILLOWS:

MARTI BROWN:

By: _____
Mayor
City Council
Date: _____

By: _____
Date: _____

Approved as to form:

By: _____
Andrew D. Plett
City Attorney

**AGREEMENT EMPLOYING MARTI BROWN AS CITY MANAGER
FOR THE CITY OF WILLOWS, CA**

WHEREAS, the City of Willows desires to employ Marti Brown as its City Manager, and

WHEREAS, Marti Brown desires to accept such appointment on the terms and conditions contained herein;

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Employment: This City Manager Employment Agreement ("Agreement") is entered into by and between the CITY OF WILLOWS ("City"), a California "General Law" City, and MARTI BROWN ("Manager" or "City Manager"). Under this Agreement, the City offers, and Manager accepts, employment as City Manager of the City. Manager agrees that employment with City is "at will," at the will of the City Council, which may terminate said employment in its sole discretion, with or without cause. There has been no express or implied promise made to Manager concerning continued employment and any such promise can arise in the future, if at all, only expressly from a resolution adopted by the City Council.

2. Effective Date: The effective date of this contract shall begin on November 23, 2021 and it shall continue unless and until the City and/or Manager or the Parties terminate the agreement pursuant to the termination, severance and resignation provisions of this contract. Both the City and the Manager understand that the City Manager's employment is an "at-will" employment. Thus, Manager serves at the pleasure of the City Council subject to any termination and severance and notice provisions contained in this Agreement. In like manner, nothing in this contract shall be deemed to interfere with the right of Manager to resign at any time subject to the resignation and notice provisions of this contract.

3. Duties: Manager shall perform those duties and have those responsibilities that are commonly assigned to a city manager of a city in California, and as provided for in Willows Municipal Code Chapter 2, Section 10.010 through Section 10.290 which are incorporated herein and attached hereto as Exhibit "A" to this Agreement. These provisions of the Willows municipal code and shall form a part of this Agreement. Should any provision of this Agreement conflict with these provisions of the Municipal Code, the Municipal Code shall prevail. Manager shall, additionally, perform such other legally permissible and proper duties and functions consistent with the office of City Manager, as the City Council shall from time to time assign.

4. Devotion to City Business: During the term of this Agreement, Manager shall not accept any other employment and shall be exclusively employed by City, unless prior authorization is received from the City Council, which the Council may withhold in its sole and exclusive discretion.

The City Manager shall not engage in any activity which is or may become a conflict of interest or which may create an incompatibility of office as defined under California law. The City Manager must annually complete financial disclosure forms as required by law.

5. City Council Commitments:

A. Neither the City Council nor any member thereof shall give direction to any subordinate of the Manager, including subcontractors and consultants, either publicly or privately, except as authorized by Manager.

B. No member of the City Council will order the appointment or removal of any person to any office or employment under the supervision and control of the Manager.

C. Neither the City Council nor any of its members shall interfere with the execution of the powers and duties of the Manager, as specified in the Municipal Code, this Agreement, or any other lawfully adopted and authorized document.

6. Termination of Employment and this Agreement; General Release; Severance:

A. At-Will Employee. Manager serves at the pleasure of the City Council and nothing herein shall be taken to prevent, limit or otherwise interfere with the right of the Council to terminate the services of Manager with or without cause. There is no express or implied promise made to Manager for any form of continued employment. This Agreement is the sole and exclusive basis for an employment relationship between Manager and the City.

B. Termination Not-For-Cause. If City terminates this Agreement (thereby terminating Manager's employment) without Cause, as determined by the affirmative votes of a majority of the members of the City Council at a Regular Meeting of the City Council, and if Manager signs, delivers to the City Council, and does not revoke, a General Release Agreement ("Release Agreement"), City shall pay Manager a lump sum benefit equal to six (6) months of Manager's then Base Salary; and, subject to any restrictions of the City's Medical benefit provider(s) shall provide health (medical, dental, and vision) benefits continuing under the health benefit plans in which Manager and any dependents are then enrolled for six (6) months or until the Manager finds other employment, whichever comes first (the cash payment and continuing benefits, collectively "Severance").

Notwithstanding the foregoing, and in accordance with Government Code section 53260, if the provisions of this agreement contain a fixed term and the remaining term of Manager's Agreement is less than six (6) months, the maximum Severance that Manager may receive shall be an amount equal to Manager's monthly salary multiplied by the number of months left on the unexpired term of the Agreement.

C. Termination for Cause. If City terminates this Agreement (thereby terminating Manager's employment) with Cause, as determined by the affirmative votes of a majority of the members of the City Council at a Regular Meeting of the City Council, Manager shall not be entitled to any additional compensation or payment, including Severance, but shall be entitled only to accrued Base Salary and vacation pay, and any other accrued and unused benefit allowances according to their terms ("Accrued Salary and Benefits").

As used in this Agreement, Cause shall mean any of the following:

1. Conviction of, or plea of guilty or nolo contendere to, any crime or offense (other than minor traffic violations or similar offenses) which is likely to have a material adverse impact on the City or on the Manager's reputation;

2. Conviction of any crime involving an "abuse of office or position," as that term is defined in Government Code Section 53243.4 (see Section 6. D., (below));

3. Willful insubordination or repeated failure to carry out a directive or directives of the City Council made by the City Council as a body at a Brown Act compliant meeting; and

4. Any grossly negligent action or inaction by Manager that materially and adversely: (a) impedes or disrupts the operations of City or its organizational units; (b) is detrimental to employees or public safety; or (c) violates City's properly-established rules or procedures.

D. Abuse of Office. Notwithstanding any of the provisions in Sections 6. A. and 6. B. (above), in any circumstance in which the Manager is convicted of a crime involving abuse of his or her office or position with the City as defined in California Government Code Section 53243.4, any paid administrative leave provided by the City pending an outcome of the investigation into such crime, any City funds expended for the legal criminal defense to such criminal allegation, any cash settlement or severance provided to the Manager upon termination shall be fully reimbursed by the Manager to the City.

E. Termination of Agreement in the Event of City Manager's Death. This Agreement shall terminate upon the death of the City Manager. In the event of such termination, the Manager's estate shall receive Accrued Salary and Benefits, but shall not be entitled to any additional compensation or payment, including Severance.

F. Disability Termination. If Manager shall, for whatever reason, become incapable of performing any of the essential functions of Manager's position, even with reasonable accommodation by Employer, either (1) permanently, or (2) for a period exceeding the period of leave available to the Manager under the Family Medical Leave Act or the California Family Rights Act, or accrued sick leave, whichever is longer, then Manager shall be deemed to have suffered a disability. As the Manager position requires Manager to devote a great deal of time both during and outside of normal office hours to the business of Employer, Manager recognizes that granting a leave longer than the time period stated in this section may constitute an undue hardship on Employer. In accordance with applicable law, any request for leave that does constitute an undue hardship shall be grounds for termination of this Contract.

G. Resignation/Retirement of Manager. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Manager to resign at any time from their position with the City. The Manager may terminate the Agreement by submitting written notice of their resignation to the City and shall give the City not less than thirty (30) days written notice of their intention to resign or retire. If Manager resigns or retires from employment with the City, they shall not be entitled to any severance pay. Manager shall be paid for all accrued vacation to the effective date of the termination.

H. Communications Upon Separation. In the event of separation of the Manager, the City, members of the Council and Manager shall refrain from making any written, oral or electronic statement to any member of the public, media or other third parties concerning the separation other than dates of hire, notice and separation, salary paid, and positions held. The Parties may elect to prepare a joint media release or statement containing non-disparaging content that is mutually agreeable to the City and Manager. Either Party may verbally repeat the substance of the joint media release in response to any inquiry. Nothing in this section shall be construed to prevent disclosures or responses to public records requests or as otherwise required by law.

7. Compensation and Annual Evaluation:

A. Base Salary. Manager's initial annual Base Annual Salary shall be **One-Hundred Forty-five Thousand Dollars (\$145,000.00)** payable in equal installments at the same time and in the same manner as other employees of the City are paid. The salary shall be subject to withholding.

B. Annual Performance Reviews. At least annually the City, by the City Council, and Manager may set mutually-agreed-upon objectives for each year under this Agreement. These objectives shall coincide with the City Council's completion of a public employee performance evaluation of the City Manager in April of each year, the Council shall discuss the results of the evaluation with Manager ("Annual Evaluation").

C. Annual Salary Adjustments. Subject to Manager's overall satisfactory performance at the annual performance evaluation referred to in Section 7. B. (above), Manager's base salary shall be adjusted based upon The Consumer Price Index, West Region (CPI) as reported by the Bureau of Labor Statistics ("CPI Adjustment"). Any applicable CPI Adjustment shall be effective for the following fiscal year, beginning July 1 of each year. The minimum salary increase in any year provided for through this section shall be 3% and the maximum 5%; however nothing in this section should be interpreted to prevent the City Council from separately adjusting the Manager's salary at any time. The base salary shall, however, not be reduced by a negative CPI Adjustment. Such base salary adjustment shall be set forth in an annual salary resolution approved by the City Council at a regular meeting of the City Council.

8. Non-Cash Compensation and Benefits:

A. CalPERS Retirement. City agrees to continue to enroll Manager as a member of the California Public Employees Retirement System (PERS) in the CalPERS "Miscellaneous" employee retirement plan in effect at the City. Pursuant to California Government Code Section 53244, a local public officer who is convicted by a state or federal trial court of any felony under state or federal law for conduct arising out of or in the performance of, his or her official duties shall forfeit any contract right or other common law, constitutional or statutory claim against a public agency employer to retirement or pension rights or benefits.

B. Deferred Compensation Retirement Plan (IRS 457(b)). The City will match payroll contributions made by the Manager to any City-approved Deferred Compensation Plan; up to a maximum of five percent (5%) of the Manager's annual base salary.

C. Other Non-Cash Benefits. Unless otherwise specifically provided for in this Agreement, City will provide the Manager with the same type and level of benefits as provided to other full time senior management level employees within the City's employ, including, but not limited to holidays, sick leave, vacation, term life insurance, "cafeteria plan" benefits, medical insurance, vision and dental insurance.

All actions taken by the City Council relating to those benefits for other management employees of City shall be considered actions relating to these benefits of Manager and shall be deemed to be agreeable amendments to this Agreement without any need for a written, modification signed by all parties.

Manager shall be responsible for any income tax liability arising out of receipt of benefits provided under this Agreement that exceed the allowable tax exempt amounts including, but not limited to excess life insurance, and agrees to hold City harmless and indemnify it for any liabilities, costs and expenses caused by any tax authority relating to these benefits.

D. Hours of Work and Administrative Leave. In recognition of the fact that the Manager is an Exempt employee pursuant to the provisions of the Fair Labor Standards Act (FLSA), and that Manager is expected to work any and all hours/days necessary to competently and fully perform the functions as City Manager, the Manager will be provided with ten (10) days of paid administrative leave in each full calendar year of employment. This administrative leave shall not accrue or carry over from one year to the next and shall not be eligible to be converted to a cash benefit nor paid out upon separation of employment.

9. Vehicle Allowance: The City agrees to provide a reimbursement to the Manager of \$200 per month to reimburse the cost associated with the incidental use of the Manager's personal vehicle for business purposes. Incidental vehicle use, for purposes of this section includes the Manager's use of their own vehicle in performance of her duties as Manager for round-trip distances of less than 50 miles. All use of Manager's vehicle for work-related travel of 50 miles round-trip or greater are eligible for reimbursement at the then applicable IRS rate (currently \$0.56/mi).

10. Electronic Equipment / Technology: City shall provide City-owned electronic devices (cellphone and computer); or, in the alternative, shall provide the same monthly stipend as provided to other management-level employees for the business use of a personal cell phone or other technology devices.

11. Business and Professional Expenses: The City encourages the continuing professional growth of the Manager through their participation in activities such as international, national, regional, state, or local associations and organizations necessary and desirable for

Manager's continued professional participation, growth and advancement, or for the good of the City, these include but are not limited to:

A. Conferences, programs, and other activities conducted by or sponsored by local, or state, associations of California Cities;

B. Seminars and courses offered by public or private educational institutions relating to California City Management and Governance;

C. Informational meetings with other persons whose particular skills or backgrounds serve to improve the capacity of the Manager to perform their professional responsibilities for the City;

D. Subscription to and reading of appropriate California Cities bulletins, and periodicals.

City agrees to pay the membership, professional dues, and subscriptions on behalf of Manager which are necessary for Manager's membership, continuation of membership, subscription to or full participation in the above, in an amount up to Two Thousand Five Hundred Dollars (\$2,500) per year. The City further agrees to budget and pay the Manager's reasonable and necessary travel, subsistence, and other expenses associated with participation in the events of such organizations and activities. These activities shall be coordinated with the City Council and include but are not necessarily limited to: the International City Managers Association Conference, the League of California Cities, and regional, state and local governmental groups and committees on which the Manager serves as a member. Reimbursement for any such activities not paid in advance by the City shall be made to the Manager in accordance with applicable City policies and rules and regulations

12. Enforcement of this Agreement: The prevailing party in any actions brought to enforce this Agreement or to resolve any dispute or controversy arising under its terms and conditions, shall be entitled to payment of his/her/its reasonable attorneys' fees and costs.

13. Indemnification: Subject to any contrary provisions of the California Government Code or Section 6 (D) of this Agreement (above), City shall defend, hold harmless, and indemnify Manager using legal counsel of City's choosing, against expense or legal liability for acts or omissions by Manager occurring within the course and scope of Manager's employment under this Agreement, provided that such indemnity shall not extend to any judgment or damages arising out of any willful wrongdoing. Legal representation, provided by City for City Manager, shall extend until a final determination of the issues including any and all losses, damages, judgments, interest, settlements, fines, court costs, and the reasonable costs and expenses of legal proceedings, including appeals, and including attorneys' fees, and expert witness fees and all other trial and appellate costs, and other liabilities incurred, imposed upon, or suffered by Manager in connection with or resulting from any claim, action, suit, or proceeding, actual or threatened. In the event there is a conflict of interest between City and Manager such that independent counsel is required for Manager, Manager may engage Manager's own legal counsel, in which event City shall indemnify Manager, including direct payment of all such reasonable costs related thereto.

The parties agree that this section shall survive termination of this Agreement and Manager's employment with the City. This section shall apply at the time any such claim, demand, action, loss or charge is made or occurs as the case may be provided that the act or omission giving rise to the claim occurred during the time that the Manager was employed by the City.

14. Notices: Any notices to be given hereunder by either party to the other in writing may be effected either by personal delivery, mail, or email. Mailed notices shall be addressed to the parties as set forth below, but each party may change his/her/its address by written notice given in accordance with this Section. Notices delivered personally or by email will be deemed communicated as of actual receipt. Mailed notices will be deemed communicated and received as of three (3) calendar days following the date of mailing.

CITY:
City of Willows
Attention: Mayor
201 North Lassen St.
Willows, CA 95988

MANAGER:
Marti Brown
827 8th Street
Marysville, CA 95901

COPY TO:
David G. Ritchie, Esq., City Attorney
Cole Huber LLP
2281 Lava Ridge Court, Ste 300
Roseville, CA 95661

15. Conflict with City Municipal Code: The City personnel ordinances, resolutions, rules and policies shall apply to Manager in the same manner as applied to other management employees, provided, however, in the event of a conflict between the provisions of this Agreement and the City Municipal Code, the City Municipal Code shall prevail over this Agreement.

16. Entire Agreement: This Agreement represents the entire agreement between the parties and supersedes any and all other agreements, either oral or in writing, between the parties with respect to the employment of Manager by City, and contains all of the covenants and agreements between the parties with respect to that employment. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, oral or otherwise, have been made by either party, or by anyone acting on behalf of either party, which are not embodied herein, and that no other employment agreement, statement, or promise not contained in this Agreement shall be valid or binding upon either party.

17. Modifications: Any modifications to this Agreement shall be effective only if in writing and signed by both of the parties hereto.

18. Effect of Waiver: The failure of either party to insist upon strict compliance with any of the terms, covenants, or conditions of this Agreement by the other party shall not be deemed a

waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time or times be deemed a waiver or relinquishment of that right or power for all or any other times.

19. Partial Invalidity: If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

20. Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of California.

This Agreement is entered into this 23rd day of November, 2021.


CITY OF WILLOWS

CITY MANAGER

By: 
Larry Domenighini, Mayor

By: 
Marti Brown

APPROVED AS TO FORM:


David G. Ritchie, City Attorney
Cole Huber LLP



PUBLIC HEARING

City Of Willows

Annual Public Hearing on City Job Vacancies



Status of Vacancies,
Recruitment & Retention
Strategies

Purpose of the Hearing

**Comply with
Assembly Bill (AB)
2561 public
transparency
requirements.**

Report on:

- Job vacancies and hiring challenges
- Recruitment and retention strategies
- Barriers to effective hiring

Current Vacancy Overview

As of June 24, 2025:

- Total authorized full-time positions: 18
- Approximate average time to hire: 30 days
- Current vacancies: 2
- Vacancy rate: 5.5%
- Vacancy Rate: General Bargaining Unit: 25%
- Retention Rate: 94%
- Average turnover rate: 5.5%

Recruitment Activities

Targeted job postings on Indeed.com and other specialized job boards



Posting on Facebook, City Website, and Glenn County Job Tips Bulletin

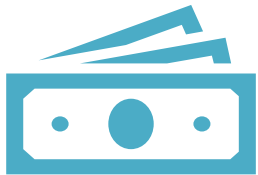


Collaboration with Glenn County Community Action Department



Internship and job-training programs

Retention Strategies



Updated
compensation studies
and COLA adjustments



Employee
development &
training



Flexible work
schedules

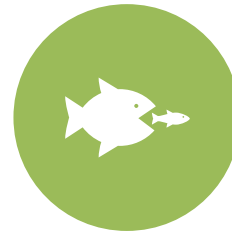


Recognition and
internal promotions

Recruitment & Hiring Barriers



Limited applicant
pools for specialized
roles



Competition with
larger cities for top
talent



Lengthy background
check and
onboarding process



Salary
competitiveness in
the current market

Policy & Procedure Review

Evaluate

- Evaluate minimum qualifications for relevance

Assess

- Assess equity in hiring practices

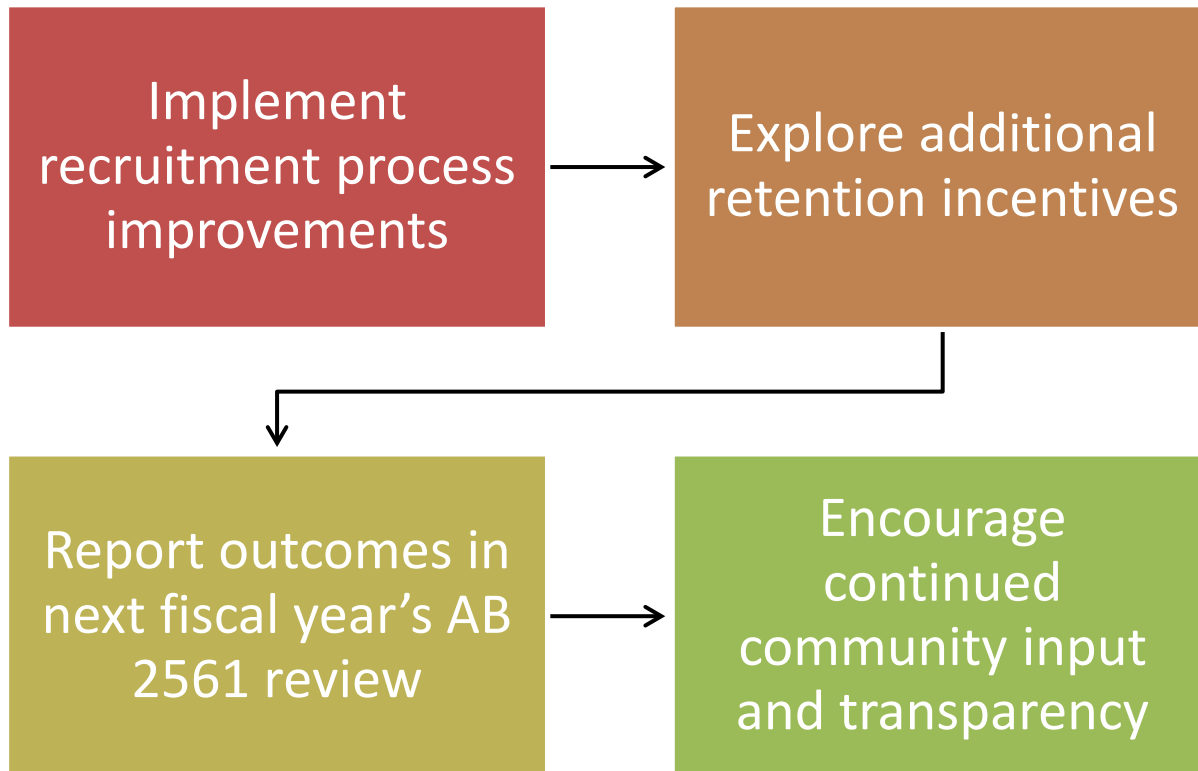
Review

- Review timelines for candidate evaluation and offers

Consider

- Consider policy updates to enable faster conditional job offers

Next Steps



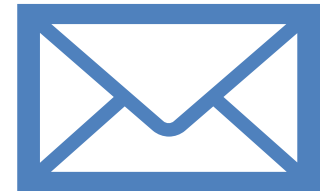
Public Input



Questions or comments
from the public are
welcome.



Contact: Karleen Price,
City Clerk/Assistant to the
City Manager



Written comments may
be made to
info@cityofwillows.org

Thank You

Thank you for being part of the conversation! Together, we can boost workforce engagement and keep the City of Willows moving forward to meet the needs of our community.

“Working for the public good is the highest calling of a citizen.” — Barack Obama



Date: June 24, 2025

To: Honorable Mayor and City Council

From: John Wanger, City Engineer
Joe Bettencourt, Community Development & Services Director
Marti Brown, City Manager

Subject: Landscaping and Lighting Special Assessment District – Authorization to Levy Assessments

Recommendation:

Conduct the required public protest hearing and consider the attached resolution approving the Engineer's Report as filed, confirming the assessment diagram and amounts as set forth therein and authorizing the levy and collection of assessments for the Fiscal Year 2025-26

Rationale for Recommendation:

Per the Streets and Highways Code, an Annual Engineer's Report is required to be filed with the City each year. The Council is required to take action regarding the proposed assessments contained in the Engineer's Report. This item was preliminarily presented to the Council on May 13, 2025. The final report is being presented for approval.

Background:

The Willows Landscaping and Lighting Assessment District ("District") was initially formed by the City in 2005 to pay for costs associated with maintaining landscaping and maintenance in the Birch Street Village subdivision; (Zone A), in accordance with the Landscaping and Lighting Act of 1972 ("Act").

The Landscaping and Lighting Act requires that the City undertake certain proceedings for any fiscal year in which assessments are to be levied and collected. These proceedings are typically accomplished in three separate Council meetings. The first action (appointing an Engineer of Work and directing the preparation of the annual Engineer's Report) was completed by the Council on February 25, 2025. The second action (receiving the Preliminary Engineer's Report and setting the date of the required public protest hearing) was completed on May 13, 2025. Tonight is the third and final step in the process, to conduct the public protest hearing, approve the Engineer's Report as presented or as amended tonight and authorize the levy of assessments for FY 2025-26.

As required by the Streets and Highways Code Sections 22550-22556, the public protest hearing was noticed.

Discussion & Action:

Attached to this staff report is the Annual Engineer's Report as prepared by Coastland Civil Engineering. Because the Council did not request changes to the preliminary report filed on May 13, 2025, the proposed assessments shown in this report have not changed from the preliminary report. If there are no changes from the City Council at this time, the proposed assessments shown in the report will be passed on to the County Assessor's office for inclusion in the tax rolls.

In brief, the attached report outlines costs for FY 2025-26, summarizes the projected costs for FY 2025-26 and provides the proposed overall assessments. In order to keep up with inflation, the estimated maximum annual assessments are proposed to increase by the allowable annual CPI (Year 2024) of +3.0% for Zones A, B and C. The raised maximum annual assessment for Zone A is now \$613.54 per unit, the raised maximum annual assessment for Zone B is now \$8,716.02 per unit and the raised maximum annual assessment for Zone C is now \$83,892.44 for the zone. Specifics unique to each zone are explained below:

Zone A:

The estimated maximum annual assessment will increase and the actual amount that will be levied and collected during FY 2025-26 will increase from the FY 2024-25 assessment by \$129.86 to \$293.08 per unit. This amount is below the allowed maximum annual assessment for Zone A.

Zone B:

The estimated maximum annual assessment will increase and the actual amount that will be levied and collected during FY 2025-26 will decrease from the FY 2024-25 assessment by \$232.90 to \$992.68 per unit.

Zone C:

The estimated maximum annual assessment will increase and the actual amount that will be levied and collected during FY 2025-26 will increase from the FY 2024-25 assessment by \$154.56 to \$7,006.80 per unit.

In FY 2008-09, the Council adopted an Annual Reserve Policy which established the goal that 10-20% of each zone's annual operating budget would be held in reserve to cover unanticipated expenses and funding delays. The policy allows excess annual reserves (any annual reserves which are projected to exceed 20% at the end of the fiscal year) to be used to reduce assessments. Zones A, B and C are projected to have annual reserve balances within the policy range at the end of the fiscal year. Excess reserves were available to reduce assessments in all three zones for FY 2025-26.

At Tuesday's meeting, the rules governing this type of assessment district (found in the Streets and Highways Code) require that a public protest hearing be held to hear any comments or concerns from property owners within the District. At the close of the hearing, if the Council finds the report acceptable, the Council should adopt the attached resolution approving the Engineer's Report and authorizing the levy of assessments per the Engineer's Report. The adoption of tonight's resolution is pursuant to Section 22631 of the Streets and Highways Code. The assessment information will then be transmitted to the County for the inclusion on the tax rolls.

Consistency with Council Priorities and Goals:

The proposed project is consistent with Priority #1: Financial Stability and Priority #2: Economic Development, Goal #4: Improve city appearance to attract businesses and visitors.

Fiscal Impact:

All costs associated with this assessment district (operation, maintenance, and administration) are recovered through the assessments. All anticipated costs are shown in the budget in the Annual Engineer's Report. The total proposed Assessment District budget for FY 2025-26 is \$87,204.88. The funding sources are from proposed assessment revenues levied and collected during FY 2025-26 and from existing annual reserves.

Attachments:

- Attachment 1: Resolution XX-2025
- Attachment 2: FY 2025-26 Annual Engineers Report



**City of Willows
Resolution XX-2025**

A RESOLUTION APPROVING THE ANNUAL ENGINEER'S REPORT, CONFIRMING THE ASSESSMENT DIAGRAM AND THE ANNUAL ASSESSMENT AMOUNTS AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2025-26 FOR THE CITY OF WILLOWS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)

WHEREAS, on October 11, 2005, the City Council ordered the formation of the City of Willows Landscaping and Lighting Assessment District (Assessment District) to levy and collect assessments pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the City Council of the City of Willows intends to levy and collect assessments within the Assessment District during FY 2025-26, and the lands to be assessed are located within the City of Willows corporate boundaries, Glenn County; and

WHEREAS, on February 25, 2025, the City Council adopted a Resolution appointing Coastland Civil Engineering as the Engineer of Work, directing the preparation and filing of the annual FY 2025-26 Annual Engineer's Report, and describing the potential changes to the Assessment District; and

WHEREAS, on May 13, 2025, the City Council adopted a Resolution of Intention to levy and collect assessments, preliminarily approving the Annual Engineer's Report for FY 2025-26, and setting the times and date of the public hearing pursuant to Section 22624 of the Streets and Highways Code; and

WHEREAS, for FY 2025-26 there are no annexations proposed in any zone; and

WHEREAS, for Zone A, in order to keep up with inflation the FY 2025-26 maximum annual assessment per unit will be adjusted up by the allowable CPI to \$613.54; and

WHEREAS, for Zone B, in order to keep up with inflation the FY 2025-26 maximum annual assessment per unit will be adjusted up by the allowable CPI to \$8,716.02; and

WHEREAS, for Zone C, in order to keep up with inflation the FY 2025-26 maximum annual assessment for the zone will be adjusted up by the allowable CPI to \$83,892.44; and

WHEREAS, the proposed FY 2025-26 annual assessment to levy and collect for Zone A is proposed to be increased to \$293.08 per unit; and

WHEREAS, the proposed FY 2025-26 annual assessment to levy and collect for Zone B is proposed to be decreased to \$992.68 per unit; and

WHEREAS, the proposed FY 2025-26 annual assessment to levy and collect for Zone C is proposed to be increased to \$7,006.80 per unit; and

WHEREAS, notice of the public protest hearing was given by publication in accordance with the Landscaping and Lighting Act of 1972; and

WHEREAS, on June 24, 2025, the City Council conducted a public hearing and gave every interested person an opportunity to comment on the FY 2025-26 Annual Engineer's Report either in writing or orally and the City Council has considered each comment; and

WHEREAS, this Resolution is adopted pursuant to Section 22631 of the California Streets and Highways Code.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Willows hereby:

1. Approves the FY 2025-26 Annual Engineer's Report as prepared and filed;
2. Confirms the assessment diagram and assessment amounts as set forth in the FY 2025-26 Annual Engineer's Report and any amendments incorporated at the City Council's direction and hereby authorizes the levy and collection of the annual assessments set forth in said report for the FY 2025-26, for each of the following Zones:
 - Zone A – Birch Street Village
 - Zone B – Walmart
 - Zone C – South Willow Commercial and Industrial Center;
3. Adjusts the estimated maximum annual assessment for Zones A, B and C by the allowed CPI factor of +3.0% from the FY 2024-25 Maximum Annual Assessment level as allowed by the original formation and annexation proceedings in order to keep up with inflation;
4. Sets the maximum annual assessments for FY 2025-26 to \$613.54 per unit for Zone A, \$8,716.02 per unit for Zone B and \$83,892.44 for the zone for Zone C
5. Sets the FY 2025-26 amount to levy and collect at \$293.08 per unit for Zone A, \$992.68 per unit for Zone B and \$7,006.80 per unit for Zone C;
6. Adopts this Resolution pursuant to Section 22631 of the Street and Highway Code.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



**ANNUAL ENGINEER'S REPORT
FOR
CITY OF WILLOWS
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT
FY 2025-26**

FOR FINAL APPROVAL

**City of Willows
County of Glenn
State of California**

June 2025

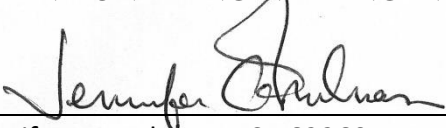
**Prepared By:
Coastland Civil Engineering, Inc.**

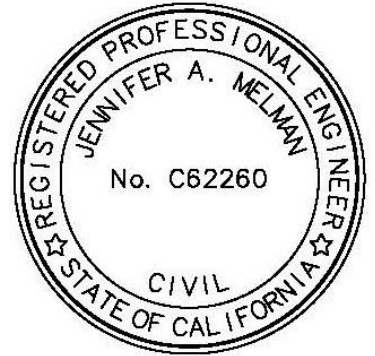
**CITY OF WILLOWS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26**

(Pursuant to the Landscaping and Lighting Act of 1972)

The undersigned respectfully submits, as directed by the City Council of the City of Willows on February 25, 2025, the enclosed Engineer's Report on the 24th day of June, 2025.

COASTLAND CIVIL ENGINEERING INC.

By: 
Jennifer A. Melman, RCE 62260, Exp. 9/30/25



I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the ____ day of ____, 2025.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Willows, California, on the ____ day of ____, 2025.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Glenn on the ____ day of ____, 2025.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

**ANNUAL ENGINEER'S REPORT FOR
CITY OF WILLOWS
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT**

(Pursuant to the Landscaping & Lighting Act of 1972)

FY 2025-26

Coastland Civil Engineering, the Engineer of Work for the City of Willows Landscaping & Lighting Assessment District, City of Willows, Glenn County, California, submits this Annual Engineer's Report, as directed by the City Council on February 25, 2025, pursuant to Sections 22565 and 22620 of the California Streets & Highways Code.

BACKGROUND

History of the Assessment District

The City of Willows Landscaping & Lighting Assessment District (Assessment District) was formed in October of 2005 to provide funding for the operation and maintenance of landscaping and streetlights within the public right-of-way for the Birch Street Village development, which has been designated as Zone A. In order to levy and collect assessments each fiscal year, the Landscaping & Lighting Act of 1972 requires the preparation and filing of Annual Engineer's Reports. During these annual proceedings, cost estimates are developed for the operation and maintenance of the Assessment District improvements for the upcoming fiscal year. Further, as new subdivisions are created within the Willows city limits, they can be annexed into the Assessment District on an annual basis.

In Fiscal Year (FY) 2012-13, Zone B was created to recover costs associated with the operation and maintenance of streetlights and half the cost of traffic signals within the public right-of-way for the Walmart Super Store on West Wood Street (State Hwy 162).

In FY 2019-2020, Zone C was created to recover operations and maintenance costs associated with the South Willows Commercial and Industrial Center.

ASSESSMENT DISTRICT POLICIES

Annual Reserve Policy

During FY 2008-09, the City established a policy, where feasible, to maintain an annual reserve in each zone of 10-20% of annual operating expenses to better manage existing and pending expenses. If annual reserves are projected to exceed 20% at the end of the fiscal year, excess reserves can be utilized in those zones to reduce assessments and to reduce the projected year-end annual reserve to the target range.

For the purposes of this report, annual operating expenses are calculated from the Budgets in Part B as the “Total Expenses” minus any “Contribution to Street Light Knockdown Reserve” and/or “Contribution to Landscape Replacement Reserve.”

Street Light Knockdown Reserve Policy

Zones B and C have implemented a Street Light Knockdown Reserve for the replacement of damaged street lights within the zone. Pursuant to Streets and Highways Code Section 22660, money for non-annual line items may be collected through annual installments that the City will place in a fund specific for this work.

Funds for the Street Light Knockdown Reserve will be collected over the course of five years through annual contributions. Monies collected for this purpose are shown in Part B of this report.

The Street Light Knockdown Reserve will accumulate to a maximum of \$5,000, which is the current estimated cost to replace a knocked down street light. The maximum balance is allowed to increase in the future if the estimated replacement cost increases. Once this maximum balance is reached, there will be no additional accumulation of funds for that budget item until an expenditure to replace or repair a knocked-down street light has occurred, or the estimated replacement cost has increased. Once the knockdown funds are expended, the rebuilding of the fund will start in the following year’s budget and spread over a maximum of five years.

While most budget items, such as utility, maintenance and administrative costs are incurred annually, costs for repairing or replacing street lights and signals will be expended only upon damage or destruction of an existing light or signal.

No Street Light Knockdown Reserve has been established for Zone A.

Landscape Replacement Reserve Policy

Zone C has implemented a Landscape Replacement Reserve for the long-term replacement of such items as new mulch, irrigation and plant replacement. Pursuant to Streets and Highways Code Section 22660, money for any non-annual line items may be collected through annual installments that the City will place in a fund specific for this work. Monies collected for any non-annual landscape maintenance item(s) are shown in Part B, of this report with the designation “Landscape Replacement.”

Zones A and B

No Landscape Replacement Reserves have been established for these zones.

Zone C

For Zone C, the following Landscape Replacement Reserve has been established to include:

- \$2,000 to be used for applying new mulch once every five years, or as otherwise needed.
- \$9,000 to be used for landscaping replanting once every 10 years, or as otherwise needed.
- \$18,000 to be used for irrigation replacement once every 20 years, or as otherwise needed.

Annual contributions of \$2,200.00 will be made to the Landscape Replacement Reserve until a balance of \$44,000 has been reached. These accumulation levels will be allowed to increase in the future if the estimated cost of these landscape maintenance items increase. This increase in costs

may increase the annual assessment, however it will not increase the annual assessment higher than the maximum assessment allowed.

Maximum Annual Assessment Policy

In 2005, the original Annual Engineer's Report stated that assessments may be adjusted each year to account for inflation of costs and services in accordance with the Bay Area (San Francisco-Oakland-San Jose) Consumer Price Index (CPI) for All-Urban Consumers from the U.S. Department of Labor, Bureau of Labor Statistics, or 3%, whichever is greater.

An annual CPI increase has been applied for each year; however, it should be noted that, due to the economic climate, from FY 2010-11 through FY 2016-17 and from FY 2020-21 through FY 2021-22, the implemented increase was less than 3%.

All new zones to be annexed into this Assessment District shall include an allowance for an annual increase to the Maximum Annual Assessments in accordance with this policy.

The most recent annual CPI rate (for 2024) is 2.4%, which is below the policy's minimum 3% rate of increase. Therefore, for FY 2025-26, the maximum annual assessments for Zones A, B and C are proposed to be increased by +3.0%.

CITY OF WILLOWS ASSESSMENT DISTRICT ZONES AND BUDGETS

The overall proposed Assessment District budget for FY 2025-26 is \$87,204.88, which is 59% higher than last year's budget of \$35,409.60. The following sections describe each assessment zone, its proposed budget for FY 2025-26, and any changes from the previous year.

Zone A – Birch Street Village

Zone A was created for the Birch Street Village Subdivision to provide funding for the operation and maintenance of landscaping and lighting, including turf, ground cover, shrubs, trees, plants, irrigation systems, masonry walls, fencing, entryway monuments, The assessed improvements for the initial phase of construction included five street lights and associated appurtenances located within the right-of-way. The locations of the improvements are shown in the Assessment Diagram in Part F of this Report.

Annual landscaping expenses may include the repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code. Annual lighting expenses include utility, maintenance, and replacement costs. Administrative expenditures include the costs of managing the assessment district zone.

The total proposed Zone A budget for FY 2025-26 is \$19,954.72, which is a 72% increase from last year, primarily due to the planned replacement of the landscaping and irrigation equipment in the zone. Assessments for Zone A are proposed to be \$293.08 per unit, which is \$129.86 higher than last year. Annual reserves are projected to be 20% of annual operating expenses at the end of the fiscal year, within the target range of 10-20%. Excess annual reserves were used to lower assessments.

Zone B – Walmart

Zone B provides funding for three street lights on North Airport Road alongside the Walmart development, and two traffic signals with street lights at the intersection of North Airport Road and West Wood Street (Highway 162), as shown on the Zone B Assessment Diagram in Part F of this report. Annual expenses include utility, maintenance, replacement, and administrative expenditures. Replacement costs for street lights and traffic signals will be funded from the Street Light Knockdown Reserve Fund.

During FY 2021-22, the McDonald's parcel was annexed into Zone B, increasing the number of parcel units in this zone from one to two.

The budget for Zone B is \$2,704.36, which is a 9% increase from last year. Assessments for Zone B are proposed to be \$992.68 per unit, which is \$232.90 lower than last year. Annual reserves are projected to be 20% of annual operating expenses at the end of the fiscal year, within the target range of 10-20%. Excess annual reserves were used to lower assessments.

No annual contribution will be made to the Zone B Street Light Knockdown Reserve Fund because the maximum balance of \$5,000 has been collected.

Zone C – South Willows Commercial and Industrial Center

In FY 2019-20, Zone C was created for the South Willows Commercial and Industrial Center development. Zone C covers the costs of landscape, weed abatement, and lighting improvements in the right-of-way or public parcels created as part of the South Willows Commercial and Industrial Center. The assessed improvements for the initial phase of construction included four street lights on Harvest Drive, one street light on S. Tehama Street, landscaped areas on either side of Harvest Drive and weed abatement areas on the north and south side of the development in the detention ponds created for the development. The improvements will benefit six parcels this fiscal year. These improvements are shown in the Zone C Assessment Diagram in Part F of this report.

Further subdivision of the largest parcel is anticipated at full build-out of the development, which may potentially create a total of 21 buildable parcels and a wetlands area as shown on the approved tentative map. Although the tentative map shows 21 parcels, the final number of parcels is subject to change in the future, as the ultimate lot configurations depend on development.

Annual landscaping expenses may include the repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code. Annual lighting expenses include utility, maintenance and replacement expenditures. Administrative expenditures include the costs of managing the assessment district zone. Replacement costs for street lights will be funded from the Street Light Knockdown Reserve and landscape replacement costs will be funded from the Landscape Replacement Reserve.

The total proposed Zone C budget for FY 2025-26 is \$64,545.80, which is 58% higher than last year, primarily due to the planned replacement of the landscaping and irrigation equipment in the zone. Assessments for Zone C are proposed to be \$7,006.80 per unit, which is \$154.56 higher than last year. Annual reserves are projected to be 20% at the end of the fiscal year, within the 10-20% target range.

An annual contribution of \$750.00 will be made to the Street Light Knockdown Reserve, which will bring the fund's balance to \$5,000.00 at the end of the fiscal year. Annual contributions to the Knockdown Reserve fund will be made until the maximum fund balance of \$5,000 has been reached.

An annual contribution of \$2,200.00 will be made to the Landscape Replacement Reserve, which will bring the fund's balance to \$13,750.00 at the end of the fiscal year. Annual contributions to the Landscape Replacement Fund will be made until the maximum fund balance goal of \$44,000 has been reached.

PROPOSITION 218 AND SPECIAL BENEFITS

In 1996, California voters approved Proposition 218 which grants local governments the ability to create assessment districts, and to levy and collect assessments. This law, now a part of the California Constitution (Articles XIII C and XIII D), stipulates that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred upon that parcel. "Special benefit" is defined as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.

The Annual Engineer's Report must identify the special benefits conferred upon assessed parcels through the improvements and services funded by the District. The Report must also identify any general benefit conferred upon the public at large by those same improvements and services. The annual costs of said improvements and services must be apportioned between the two. The cost of services attributable to a general benefit may not be assessed.

For the City of Willows, the special benefits and general benefits provided by the various improvements, where furnished through the Assessment Districts, are described below.

Benefits of Landscaping

Landscaping improvements may include turf, mulch, plantings, irrigation systems, masonry walls, fencing, and landscape appurtenances. Landscaping improvements provide the following special benefits to each assessed parcel within the zone:

- Enhanced desirability of properties through association with the landscaping,
- Improved aesthetic appeal of the neighborhood, and
- Improved air quality from additional vegetation.

Each assessed parcel within a zone receives a particular and distinct special benefit from the maintenance of the landscaping within that zone even though the landscaping may not be adjacent to each parcel. Further, although members of the general public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large.

Benefits of Street Lighting

Street lighting provided by the Assessment District must meet adopted City standards for lighting, including spacing requirements. Therefore, each assessed parcel within the zone receives approximately equal and special benefit for:

- Enhanced neighborhood, pedestrian and vehicle safety, and
- Increased neighborhood, pedestrian and vehicle security.

Each assessed parcel within a zone receives a particular and distinct special benefit from the lighting and maintenance thereof within that zone even though the lights may not be adjacent to each parcel.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting, this does not necessarily confer a general benefit to the public at large.

Benefits of Enhanced Traffic Control

The maintenance of traffic control improvements may include the utility costs, maintenance and replacement of traffic signals and street lighting. Traffic control often provides a combination of special and general benefits, which may include:

- Enhanced pedestrian and vehicle safety,
- Ease of access/egress, and
- Improved safety of the intersection.

Each assessed parcel within a zone receives a particular and distinct special benefit from the maintenance of the traffic control improvements within that zone even though there may be another access route to that parcel.

The general public may also benefit from improved traffic control, particularly when the improvements are located on highways and major arterial roads that serve many parcels outside of the assessed zone. The portion of enhanced safety and accessibility resulting from traffic control improvements conferred upon the public must be quantified and separated from the portion of special benefits conferred upon the assessed properties for each zone.

FY 2025-26 Engineer's Report Format

This Engineer's Report consists of the following Parts:

- PART A Plans and Specifications (Page 10)** - This portion of the Engineer's Report describes any plans and specifications that may be needed for the installation of the improvements. If plans and specifications exist, they are filed with the City Clerk. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.
- PART B Budget Cost Estimates (Page 11)** – Budget cost estimates associated with the operations and maintenance of the described improvements for each Zone are described in Part B of this report. In addition to an overall budget summary for Zone A, Zone B, and Zone C, a detailed FY 2025-26 Budget sheet and a FY 2025-26 Summary of Fund Balance sheet is provided for each Zone.
- PART C Assessment (Page 18)** – A listing of the annual assessment on each benefited parcel of land in Zone A, Zone B, and Zone C within the Assessment District. The assessment amount is the estimated cost each parcel will contribute during FY 2025-26 towards the operation and maintenance of their respective Zone within the Assessment District, as well as their portion of the 5-year installment payment for the installation of the improvements.
- PART D Method of Apportionment of Assessment (Page 21)** - A statement of the method used by Engineer of Work to determine the amount proposed to be assessed against each parcel within Zone A, Zone B, and Zone C of the Assessment District. Additionally, this section describes the maximum assessment allowable and any inflationary adjustments.
- PART E Property Owners List (Page 26)** - Names and addresses of the owners of real property listed within this Assessment District, as shown on the last equalized assessment roll for taxes. The Assessor Parcel Number (A.P.N.) keys the list into the Assessment Roll of Part C.
- PART F Assessment Diagrams (Page 29)** – The Assessment Diagrams (maps) showing all of the parcels of real property within Zone A, Zone B, and Zone C of the Assessment District. The assessment number keys the diagram Part C – Assessment Roll.

PART A

PLANS AND SPECIFICATIONS

The Assessment District provides funds for the operation and maintenance of landscaping and street lights located in the public rights-of-way in Zone A and operation, maintenance of street lights and traffic signals in public rights-of-way in Zone B, maintenance of landscaping, weed abatement and street lights located in the public rights-of-way and public parcels in Zone C. Maintenance may include repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, maintenance or replacement of street lights or traffic signals, landscape plantings and irrigation and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code for the life of the Assessment District. Because the installation of the improvements is funded by this assessment district, the plans and specifications showing the improvements for Zone A are on file at the City offices for the Birch Street Village development. The plans and specifications showing the improvements for Zone B are on file at the City office. The plans and specifications showing the improvements for Assessment District Zone C are on file at the City offices for the South Willows Commercial and Industrial Center development.

PART B

FY 2025-26 Budget Cost Estimates

For FY 2025-26, the total budget summary for Willows Landscaping & Lighting Assessment District is as follows:

	<u>As Filed With the City</u>	<u>As Preliminarily Approved</u>	<u>As Finally Approved At the Public Hearing</u>
Zone A:	\$ 19,954.72	\$ 19,954.72	\$
Zone B:	\$ 2,704.36	\$ 2,704.36	\$
Zone C:	\$ 64,545.80	\$ 64,545.80	\$
Total:	\$ 87,204.88	\$ 87,204.88	\$

Detailed budgets for Zones A, B and C are provided in this section. Also included is the Summary of Fund Balance sheet for each zone.

CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone A - Birch Street Village
Budget

Item	2024-25 Budget	2025-26 Budget
Engineers Report	\$1,505.90	\$2,261.70
Legal Services	\$100.00	\$100.00
Landscape Maintenance	\$2,500.00	\$15,000.00
Lighting Utilities & Maintenance	\$1,000.00	\$1,000.00
County Assessor Fees (3.5% of Revenue)	\$187.66	\$674.80
Contingency	\$255.92	\$918.22
Total Expenses	\$5,549.48	\$19,954.72
Contribution from Annual Reserves	\$0.00	\$9,990.00
Total Assessment Costs	\$5,549.48	\$9,964.72
Total Assessment Revenue	\$5,549.48	\$9,964.72
Estimated Number of Units in Zone A	34.0	34.0
Proposed Assessment per Unit for Zone A*	\$163.22	\$293.08

* This is less than the maximum allowed. See Maximum Allowable Assessment Analysis.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone A - Birch Street Village
Summary of Fund Balance**

	<u>2025-26</u>
Estimated Starting Annual Reserve on July 1	\$13,973.00
Estimated Interest Earned	\$8.00
Estimated Revenue	\$9,964.72
Total Estimated Funds Available	\$23,945.72
Total Estimated Expenditures	\$19,954.72
Estimated Ending Annual Reserve on June 30	\$3,991.00
As percent of Annual Operating Expenses (Goal is 10-20%)	20%

CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone B - Walmart
Budget

Item	2024-25 Budget	2025-26 Budget
Engineers Report	\$619.60	\$282.70
Legal Services	\$100.00	\$100.00
Lighting Utilities & Maintenance	\$1,440.00	\$2,000.00
Contribution to Street Light Knockdown Reserve	\$0.00	\$0.00
County Assessor Fees (3.5% of Revenue)	\$75.59	\$83.39
Contingency	\$215.97	\$238.27
Total Expenses	\$2,451.16	\$2,704.36
Contribution from Annual Reserves	\$0.00	\$719.00
Total Assessment Costs	\$2,451.16	\$1,985.36
Total Assessment Revenue	\$2,451.16	\$1,985.36
Estimated Number of Units in Zone B	2.0	2.0
Proposed Assessment per Unit for Zone B*	\$1,225.58	\$992.68

* This is less than the maximum allowed. See Maximum Allowable Assessment Analysis.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone B - Walmart
Summary of Fund Balance**

	<u>2025-26</u>
Est. Starting Annual Reserve on July 1	\$1,230.00
Est. Starting Street Light Knockdown Reserve on July 1	\$5,000.00
Estimated Interest Earned	\$30.00
Estimated Annual Revenue	\$1,985.36
Estimated Street Light Knockdown Revenue	\$0.00
Total Estimated Annual Funds Available	\$3,245.36
Total Estimated Street Light Knockdown Reserve Available	\$5,000.00
Total Estimated Annual Expenditures	\$2,704.36
Total Estimated Knockdown Expenditures	\$0.00
Est. Ending Annual Reserve on June 30	\$541.00
As percent of Annual Operating Expenses (Goal is 10-20%)	20%
Est. Ending Street Light Knockdown Reserve on June 30 ¹	\$5,000.00

¹Street Light Knockdown Reserve goal for Zone B is \$5,000.

CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone C - S. Willows Commercial and Industrial Center
Budget

Item	2024-25 Budget	2025-26 Budget
Engineers Report	\$6,324.60	\$6,643.60
Legal Services	\$100.00	\$100.00
Weed Abatement	\$11,000.00	\$11,000.00
Landscape Maintenance & Utilities	\$3,000.00	\$35,000.00
Lighting Utilities & Maintenance	\$700.00	\$1,000.00
Contribution to Street Light Knockdown Reserve	\$750.00	\$750.00
Contribution to Landscape Replacement Reserve	\$2,200.00	\$2,200.00
County Assessor Fees (3.5% of Revenue)	\$926.87	\$2,182.71
Contingency	\$2,407.49	\$5,669.49
Total Expenses	\$27,408.96	\$64,545.80
Contribution from Annual Reserves	\$0.00	\$40,022.00
Total Assessment Costs	\$27,408.96	\$24,523.80
Total Assessment Revenue	\$27,408.96	\$24,523.80
Estimated Number of Units in Zone C	4.0	3.5
Proposed Assessment per Unit for Zone C*	\$6,852.24	\$7,006.80

* This is less than the maximum allowed. See Maximum Allowable Assessment Analysis.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Zone C - S. Willows Commercial and Industrial Center
Summary of Fund Balance**

	<u>2025-26</u>
Est. Starting Annual Reserve on July 1	\$52,297.00
Est. Starting Street Light Knockdown Reserve on July 1	\$4,250.00
Est. Starting Landscape Replacement Reserve on July 1	\$11,550.00
 Estimated Interest Earned	 \$45.00
 Estimated Annual Revenue collected	 \$21,573.80
Estimated Street Light Knockdown Revenue collected	\$750.00
Estimated Landscape Replacement Revenue collected	\$2,200.00
 Total Estimated Funds Available	 \$92,665.80
 Total Estimated Annual Expenditures	 \$61,595.80
Estimated Street Light Knockdown Expenditure	\$0.00
Total Estimated Landscape Replacement Expenditures	\$0.00
 Est. Ending Annual Reserve on June 30	 \$12,320.00
As percent of Annual Operating Expenses (Goal is 10-20%)	20%
Est. Ending Street Light Knockdown Reserve on June 30 ¹	\$5,000.00
Est. Ending Landscape Replacement Reserve on June 30 ²	\$13,750.00

¹Street Light Knockdown Reserve goal for Zone C is \$5,000.

²Landscape Replacement Reserve goal for Zone C is \$44,000.

PART C

FY 2025-26 ASSESSMENT ROLL

The total proposed Assessment District revenues for FY 2025-26 consist entirely of assessments associated with Zones A, B, and C, as follows:

\$ 9,964.72	From Zone A
\$ 1,985.36	From Zone B
<u>\$ 24,523.80</u>	<u>From Zone C</u>
\$ 36,473.88	Total Assessment Revenue

The breakdown of FY 2025-26 annual assessments per parcel is shown in Table 1 of this report. The lines and dimensions of each parcel are shown on the maps in the office of the County Assessor of the County of Glenn.

Table 1
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26

Zone A - Birch Street Village

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
001-071-009-000	26	R1XX	Single Family	1	\$293.08	Tovar, Bradford & Tovar, Jillian Mc Garr	320 S. Humboldt Ave Willows, CA 95988
001-071-010-000	27	R1XX	Single Family	1	\$293.08	Nungaray, Jose T A & Arteaga Lorena C J/T	330 S Humboldt Ave, Willows, CA 95988
001-071-011-000	28	R1XX	Single Family	1	\$293.08	Medina Humberto	340 S Humboldt Ave, Willows, CA 95988
001-071-012-000	29	R1XX	Single Family	1	\$293.08	Pollock Robert R	350 S Humboldt Ave, Willows, CA 95988
001-071-013-000	30	R1XX	Single Family	1	\$293.08	Baczkowski, Thomas W. Gonzalez, Sthefany Padilla & Ochoa, Ramon G J/T	360 S Humboldt Ave, Willows, CA 95988 370 S. Humboldt Ave, Willows, CA 95988
001-071-014-000	31	R1XX	Single Family	1	\$293.08	Towes, Randel & Roberta J/T	380 S. Humboldt Ave, Willows, CA
001-071-015-000	32	R1XX	Single Family	1	\$293.08	Hernandez J A Palomino & Palomino Hilda	1330 W. Humboldt Ave, Willows, CA 95988
001-071-016-000	33	R1XX	Single Family	1	\$293.08	Cox, Thomas L Jr. S/S	1320 W. Humboldt Ave, Willows, CA
001-071-017-000	34	R1XX	Single Family	1	\$293.08	Kumar Priti	199 N Humboldt Ave, Willows, CA 95988
001-071-018-000	16	R1XX	Single Family	1	\$293.08	Street Amy L & Street Timothy R	451 El Dorado Ave, Willows, CA 95988
001-071-019-000	15	R1XX	Single Family	1	\$293.08	Thornton, Michael R ETAL	461 El Dorado Ave, Willows, CA 95988
001-071-020-000	14	R1XX	Single Family	1	\$293.08	Lopez, Arianna R	431 El Dorado Ave, Willows, CA 95988
001-071-021-000	17	R1XX	Single Family	1	\$293.08	Donnelly, Michael D & Carolyn M Licea, Yesenia TRS	421 El Dorado Ave, Willows, CA 95988 381 El Dorado Ave, Willows, CA 95988
001-071-022-000	18	R1XX	Single Family	1	\$293.08	Ngo Cuong Bach & Tra Thuy Thanh Thi TRS	371 El Dorado Ave, Willows, CA 95988
001-071-023-000	19	R1XX	Single Family	1	\$293.08	Feeney, Kevin S/S	65 Lindauer Lane, Red Bluff, CA 96088
001-071-024-000	20	R1XX	Single Family	1	\$293.08	Arias Ana	351 El Dorado Ave, Willows, CA 95988
001-071-025-000	21	R1XX	Single Family	1	\$293.08	Baker Nicole C	341 El Dorado Ave, Willows, CA 95988
001-071-026-000	22	R1XX	Single Family	1	\$293.08	Zarate Fransico & Gabriela R J/T	331 El Dorado Ave, Willows, CA 95988
001-071-027-000	23	R1XX	Single Family	1	\$293.08	Clark Janie C TRS	321 El Dorado Ave, Willows, CA 95988
001-071-028-000	24	R1XX	Single Family	1	\$293.08		PO Box 1298, Willows, CA 95988
001-071-029-000	25	R1XX	Single Family	1	\$293.08		
001-071-030-000	13	R1XX	Single Family	1	\$293.08	Lederer, Eric M	
001-071-031-000	12	R1XX	Single Family	1	\$293.08	Hernandez Jaime & Hernandez Gabriela	320 El Dorado Ave, Willows, CA 95988
001-071-032-000	11	R1XX	Single Family	1	\$293.08	Barragan, Ruban J.	330 El Dorado Ave, Willows, CA 95988
001-071-033-000	10	R1XX	Single Family	1	\$293.08	Jaramillo Jose Luis & Jaramillo Brenda	340 El Dorado Ave, Willows, CA 95988
001-071-034-000	9	R1XX	Single Family	1	\$293.08	Sigala, Yesenia J & Reymundo	350 El Dorado Ave, Willows, CA 95988
001-071-035-000	8	R1XX	Single Family	1	\$293.08	Hancock, Jacob B & Terri J/t	360 El Dorado Ave, Willows CA 95988
001-071-036-000	7	R1XX	Single Family	1	\$293.08	Corriea Larry G	370 El Dorado Ave, Willows CA 95988
001-071-037-000	6	R1XX	Single Family	1	\$293.08	Salas, Crystal A	380 El Dorado Ave, Willows, CA 95988
001-071-038-000	5	R1XX	Single Family	1	\$293.08	Bobadilla, Pedro D & Raygoza Marisol J/T	410 El Dorado Ave, Willows, CA 95988
001-071-039-000	4	R1XX	Single Family	1	\$293.08	Gutierrez, Alejandro & Gutierrez Ashley M J/T	420 El Dorado Ave, Willows, CA 95988
001-071-040-000	3	R1XX	Single Family	1	\$293.08	Drazkowski Tonia & Scott Lindsay B Co Trs	3253 Middletown Ave, Chico, CA 95973 75 Beattie Place Ste 300, Greenville, SC 29601
001-071-041-000	2	R1XX	Single Family	1	\$293.08	Newrez LLC	
001-071-042-000	1	R1XX	Single Family	1	\$293.08	Zarate Francisco & Camacho Jacqueline J/T	450 El Dorado Ave, Willows, CA 95988
Lot A	Lot A	Null	Easement	0	\$0.00	Null	Null
Total				34	\$9,964.72		

**Table 1
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26**

Zone B - Walmart

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
017-210-050-000	45	CE/ML/PD	Gen. Commercial /Light Manufacturing/ Planned Development	1	\$992.68	McDonalds USA LLC	PO Box 182571 Columbus, OH 43218
017-210-052-000	35	CEXX	Commercial Retail Outlet	1	\$992.68	Walmart RE Business Trust c/o Walmart Tax Dept #2053	P.O. Box 8050, Bentonville, AR 72712-8050
Total				2	\$1,985.36		

Zone C - S. Willows Commercial and Industrial Center

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
017-170-034-000	36	GVXX	Governmental Storm Drain Detention	0	\$0.00	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-037-000	37	GXXX	Governmental Storm Drain Detention	0	\$0.00	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-051-000	38	RVAX	Commerical/ Industrial, Vacant	0.5	\$3,503.40	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-001-000	41	RVAX	Commercial/ Industrial Utility Easement	0	\$0.00	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-002-000	40	RVAX	Commercial/ Industrial	1	\$7,006.80	Snow Mountain Properties LLC	1629 Co Rd E, Willows CA 95988
017-350-003-000	39	RVAX	Commerical/ Industrial, Vacant	0.5	\$3,503.40	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-007-000	42	RVAX	Commerical/ Industrial, Vacant	0.5	\$3,503.40	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-008-000	43	RVAX	Commerical/ Industrial, Vacant	0.5	\$3,503.40	Martines Laythen	20370 Skyhawk Ln., Topanga, CA 90290
017-350-009-000	44	RVAX	Commerical/ Industrial, Vacant	0.5	\$3,503.40	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
Total				3.5	\$24,523.80		

PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section describes the manner by which the annual assessment has been apportioned (spread) to the assessed parcels within each Zone:

Zone A – Birch Street Village

Zone A includes the maintenance of the landscaping and street lighting located within the right-of-way of Birch Street Village. The parcels within the zone receive a direct and special benefit from the landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality, enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land use codes from the County of Glenn were used to determine the basic use units assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone A:

1. Developed parcel	1 unit
2. Vacant, developable parcel	½ unit
3. Undevelopable parcel	0 units

Accordingly, the annual assessment cost per parcel shall be obtained by dividing the total Zone A annual assessment cost by the total number of units within Zone A.

Zone B – Walmart

Zone B includes the maintenance of three street lights on North Airport Boulevard and a portion of a 4-way traffic signal with street lights at the intersection of West Wood Street and North Airport Road. The special and general benefits for each improvement, and the portions thereof, are described below.

Street Lights

The two parcels within Zone B, Walmart and McDonald's, receive direct and special benefits from the street lights on North Airport Boulevard. The special benefits include enhanced safety and security for the neighborhood, pedestrians, and vehicles. Each parcel within the zone receives a particular and distinct special benefit from the lighting and maintenance thereof within that zone even though the lights may not be adjacent to each parcel.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land Use codes as received from the County of Glenn are used to determine the basic use units to be assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone B:

1. Developed parcel	1 unit
2. Vacant, developable parcel	½ unit
3. Undevelopable parcel	0 units

Accordingly, the annual assessment cost per parcel shall be obtained by dividing the total Zone B annual assessment cost by the total number of units within Zone B.

Traffic Signal:

The four-way traffic signal system, consisting of four traffic signals, street lighting and controller, was installed at the intersection of West Wood Street and North Airport Road to address traffic congestion resulting from the expanded Walmart Super Store. Prior to the Walmart development, there was no need for a traffic signal at this intersection.

The parcels within Zone B, receive direct and special benefits from the 4-way traffic signal. These special benefits include enhanced safety and security for the neighborhood, pedestrians, and vehicles, as well as ease of access and egress, and improved safety of the intersection. West Wood Street also carries traffic not associated with Zone B, and therefore the enhanced traffic control also confers a general benefit to the public at large.

The enhanced traffic control provided to north/south traffic on North Airport Road is considered to be a special benefit principally to Zone B as the traffic control in that direction serves their primary entrance to the north. Comparatively, there is very little traffic directed to the south, which serves the local Willows airport, and the general benefit provided in this direction is considered negligible.

The enhanced traffic control provided to east/west traffic along State Highway 162 is considered to provide primarily a general benefit to the public at large.

Therefore, the direct and special benefits provided to Zone B for improved traffic control in the north-south direction is considered to be one-half of the total traffic control benefits. The remaining one-half of the traffic control benefits, conferred on east-west traffic along State Highway 162, is considered a general benefit to the public.

The annual assessment cost for special benefits conferred to Zone B for traffic control shall be one-half of the total costs of providing and maintaining the 4 signals, lights and controller plus associated costs. The remainder of the costs associated with this signal is paid for by Caltrans, as West Wood Street is a State highway. This is indicated on the Assessment Diagram as 2 traffic signals.

Accordingly, the method by which the two Zone B parcels shall be assessed for traffic signal costs is determined by dividing the Zone B traffic signal costs by the total number of parcels within Zone B. The Zone B traffic signal costs include the cost of maintenance and operation of the City's portion of the traffic signal (including lights), half the cost of the controller, and the administrative costs associated with this zone.

A Street Light Knockdown Reserve has been established for Zone B to cover expenses associated with replacing a street light if it is damaged or destroyed by a vehicle. The overall knockdown fund cost to be accumulated over a 5-year period is \$5,000 (estimated expenses for manpower and equipment for replacing one streetlight). Once a fund balance of \$5,000 is attained, no additional monies shall be collected for this fund until/unless there is the need to replace one of the streetlights or the cost of street light replacement is determined to have increased.

Zone C – South Willows Commercial and Industrial Center

Zone C includes weed abatement, and the maintenance of landscaping and street lighting located within the South Willows Commercial and Industrial Center. The parcels within the zone receive a direct and special benefit from the weed abatement, landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality, and enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting or the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land Use codes as received from the County of Glenn are used to determine the basic use units to be assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone C:

1. Developed parcel	1 unit
2. Vacant, developable parcel	½ unit
3. Undevelopable parcel	0 units

Accordingly, the annual assessment cost per unit shall be obtained by dividing the total Zone C annual assessment cost by the total number of units within Zone C.

A Street Light Knockdown Reserve has been established for Zone B to cover expenses associated with replacing a street light if it is damaged or destroyed by a vehicle. The overall knockdown fund cost to be accumulated over a 5-year period is \$5,000 (estimated expenses for manpower and equipment for replacing one streetlight). Once a fund balance of \$5,000 is attained, no additional monies shall be collected for this fund until/unless there is the need to replace one of the streetlights or the cost of street light replacement is determined to have increased.

The Zone C total Street Light Knockdown Replacement Fund to be accumulated over 5 years is \$5,000. This amount, \$5,000, divided by five years equals an annual Street Light Knockdown Reserve contribution of \$1,000.

The annual Knockdown Reserve cost per unit shall be obtained by dividing the Zone C annual knockdown replacement cost (\$1,000) by the total number of units within Zone C (as defined in this section above).

A Landscape Replacement Reserve has been established for Zone C to cover expenses associated with long-term landscaping items such as new bark mulch, plants, and replacement of the irrigation system, as needed. The overall Landscape Replacement Reserve costs are as follows:

Landscape Replacement Reserve Costs

New bark mulch to be replaced every five years:	\$2,000 (\$8,000 over 20 years)
New plants to be replaced over 10 years:	\$9,000 (\$18,000 over 20 years)
Irrigation system replacement every 20 years:	<u>\$18,000 (\$18,000 over 20 years)</u>
	\$44,000 over 20 years

The total Landscape Replacement Reserve to be accumulated over 20 years is \$44,000. This amount, \$44,000, divided by twenty years equals an annual landscape replacement fund of \$2,200 for this zone.

The annual Landscape Replacement Reserve cost per unit shall be obtained by dividing the annual landscape replacement fund cost (\$2,200) by the total number of units within Zone C (as defined in this section above).

MAXIMUM ALLOWABLE ASSESSMENT AND INFLATIONARY FACTORS

In 2005, the original Engineer's Report stated that assessments may be adjusted each year to account for inflation of costs and services in accordance with the Bay Area (San Francisco-Oakland-San Jose) Consumer Price Index (CPI) for all urban consumers, or 3%, whichever is greater.

An annual CPI increase has been applied for each year; however, it should be noted that, due to the economic climate, from FY 2010-11 through FY 2016-17 and from FY 2020-21 through FY 2021-22, the implemented increase was less than 3%.

The annual adjustments to the Maximum Allowable Assessments are shown below.

Maximum Allowable Assessment								
Assessment Year	Annual Increase		Zone A Birch Street Village		Zone B Walmart		Zone C S. Willows Commercial & Industrial Center	
	Year	%	Allowed Adjustment Amount	Total Assessment Maximum (per Unit)	Allowed Adjustment Amount	Total Assessment Maximum (per Unit)	Allowed Adjustment Amount	Total Assessment Maximum (per Zone)
FY 2016-17	2015	2.60%	\$11.69	\$461.34	\$166.08	\$6,553.66		
FY 2017-18	2016	3.00%	\$13.84	\$475.18	\$196.61	\$6,750.27		
FY 2018-19	2017	2.90%	\$13.78	\$488.96	\$195.76	\$6,946.03		
FY 2019-20 Zone C original Assessment	2018	3.50%	\$17.11	\$506.07	\$243.11	\$7,189.14		\$69,196.02
FY 2020-21	2019	2.50%	\$12.65	\$518.72	\$179.73	\$7,368.87	\$1,729.90	\$70,925.92
FY 2021-22	2020	2.00%	\$10.37	\$529.09	\$147.38	\$7,516.25	\$1,418.52	\$72,344.44
FY 2022-23	2021	4.20%	\$22.22	\$551.31	\$315.68	\$7,831.93	\$3,038.47	\$75,382.91
FY 2023-24	2022	4.90%	\$27.01	\$578.32	\$383.76	\$8,215.69	\$3,693.76	\$79,076.67
FY 2024-25	2023	3.00%	\$17.35	\$595.67	\$246.47	\$8,462.16	\$2,372.30	\$81,448.97
FY 2025-26	2024	3.00%	\$17.87	\$613.54	\$253.86	\$8,716.02	\$ 2,443.47	\$83,892.44

Actual assessment amounts to be collected do not have to be set at the maximum assessment. Establishing the maximum available assessment each year and keeping up with inflation allows the assessments to be increased to this maximum amount sometime in the future if costs associated with this Assessment District increase (e.g., if in any year there are unanticipated expenditures due to such things as vandalism) and will preclude having to go through electorate approval per California Constitution Article XIII C, Section 2(b).

PART E

FY 2025-26 PROPERTY OWNERS LIST

The names and addresses of each of the property owners as shown on the County of Glenn Assessor's Tax Assessment Roll are shown in Table 2. The names and addresses have been keyed to the special assessment number (the assessor parcel number) as shown in Part C of this Engineer's Report.

Table 2
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2025-26
Property Owner's List

APN	Assessment Diagram Number	Owner Name	Mailing Address
001-071-009-000	26	Tovar, Bradford & Tovar, Jillian Mc Garr	320 S. Humboldt Ave Willows, CA 95988
001-071-010-000	27	Nungaray, Jose T A & Arteaga Lorena C J/T	330 S Humboldt Ave, Willows, CA 95988
001-071-011-000	28	Medina Humberto	340 S Humboldt Ave, Willows, CA 95988
001-071-012-000	29	Pollock Robert R	350 S Humboldt Ave, Willows, CA 95988
001-071-013-000	30	Baczkowski, Thomas W.	360 S Humboldt Ave, Willows, CA 95988
001-071-014-000	31	Gonzalez, Sthefany Padilla & Ochoa, Ramon G J/T	370 S. Humboldt Ave, Willows, CA 95988
001-071-015-000	32	Towes, Randel & Roberta J/T	380 S. Humboldt Ave, Willows, CA 95988
001-071-016-000	33	Hernandez J A Palomino & Palomino Hilda	1330 W. Humboldt Ave, Willows, CA 95988
001-071-017-000	34	Cox, Thomas L Jr. S/S	1320 W. Humboldt Ave, Willows, CA 95988
001-071-018-000	16	Kumar Priti	199 N Humboldt Ave, Willows, CA 95988
001-071-019-000	15	Street Amy L & Street Timothy R	451 El Dorado Ave, Willows, CA 95988
001-071-020-000	14	Thornton, Michael R ETAL	461 El Dorado Ave, Willows, CA 95988
001-071-021-000	17	Buskirk, Patricia A	PO Box 634, Willows, CA 95988
001-071-022-000	18	Donnelly, Michael D & Carolyn M	421 El Dorado Ave, Willows, CA 95988
001-071-023-000	19	Martinez, Ramiro Licea & Licea Yesenia J/T	381 El Dorado Ave, Willows, CA 95988
001-071-024-000	20	Ngo Cuong Bach & Tra Thuy Thanh Thi TRS	371 El Dorado Ave, Willows, CA 95988
001-071-025-000	21	Feeney, Kevin S/S	65 Lindauer Lane, Red Bluff, CA 96088
001-071-026-000	22	Arias Ana	351 El Dorado Ave, Willows, CA 95988
001-071-027-000	23	Baker Nicole C	341 El Dorado Ave, Willows, CA 95988
001-071-028-000	24	Zarate Fransico & Gabriela R J/T	331 El Dorado Ave, Willows, CA 95988
001-071-029-000	25	Clark Janie C TRS	321 El Dorado Ave, Willows, CA 95988
001-071-030-000	13	Lederer, Eric M	PO Box 1298, Willows, CA 95988
001-071-031-000	12	Hernandez Jaime & Hernandez Gabriela	320 El Dorado Ave, Willows, CA 95988
001-071-032-000	11	Barragan, Ruban J.	330 El Dorado Ave, Willows, CA 95988
001-071-033-000	10	Jaramillo Jose Luis & Jaramillo Brenda	340 El Dorado Ave, Willows, CA 95988
001-071-034-000	9	Sigala, Yesenia J & Reymundo J/T	350 El Dorado Ave, Willows, CA 95988
001-071-035-000	8	Hancock, Jacob B & Terri J/t	360 El Dorado Ave, Willows CA 95988
001-071-036-000	7	Corriea Larry G	475 S Culver St, Willows, CA 95988
001-071-037-000	6	Salas, Crystal A & Sengmany, Rakxat J/T	380 El Dorado Ave, Willows, CA 95988
001-071-038-000	5	Bobadilla, Pedro D & Raygoza Marisol J/T	410 El Dorado Ave, Willows, CA 95988
001-071-039-000	4	Gutierrez, Alejandro & Gutierrez Ashley M J/T	420 El Dorado Ave, Willows, CA 95988
001-071-040-000	3	Drazkowski Tonia & Scott Lindsay B Co Trs	PO Box 434, Sea Ranch, CA 95497
001-071-041-000	2	Irwin Dennis L	440 El Dorado Ave, Willows, CA 95988
001-071-042-000	1	Southam Boyd & Southam Stephanie	450 El Dorado Ave, Willows, CA 95988
Lot A	Lot A	Null	Null

Table 2 (Continued)

APN	Assessment Diagram Number	Owner Name	Mailing Address
017-170-034-000	36	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-037-000	37	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-051-000	38	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-210-050-000	45	McDonalds USA LLC	611 Country Dr, Chico CA 95928
017-210-052-000	35	Walmart RE Business Trust c/o Walmart Tax Dept #2053	P.O. Box 8050, Bentonville, AR 72712-8050
017-350-001-000	41	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-002-000	40	Snow Mountain Properties LLC	1629 Co Rd E, Willows CA 95988
017-350-003-000	39	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-007-000	42	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-008-000	43	Martines Laythen	20370 Skyhawk Ln., Topanga, CA 90290
017-350-009-000	44	California Land Invest LLC	316 California Ave #350, Reno, NV 89509

PART F

FY 2025-26 ASSESSMENT DIAGRAM

Attached, you will find Assessment Diagrams (maps) for Zones A, B, and C within the Assessment District. Please note that the lines and dimensions of each parcel, as well as the distinctive assessment number, are shown on the Assessor's Maps for the City of Willows available at the County of Glenn Assessor's Office. The attached pages also provide the reference to the appropriate Assessor Books at the County for the subdivision.

Zone A

All the land lying within the Birch Street Village Subdivision, filed in the Recorder's Office of the County of Glenn in Book 13, Page 64.

Zone B

All the land lying within the Walmart Super Store Development, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Number 017-210-052-000.

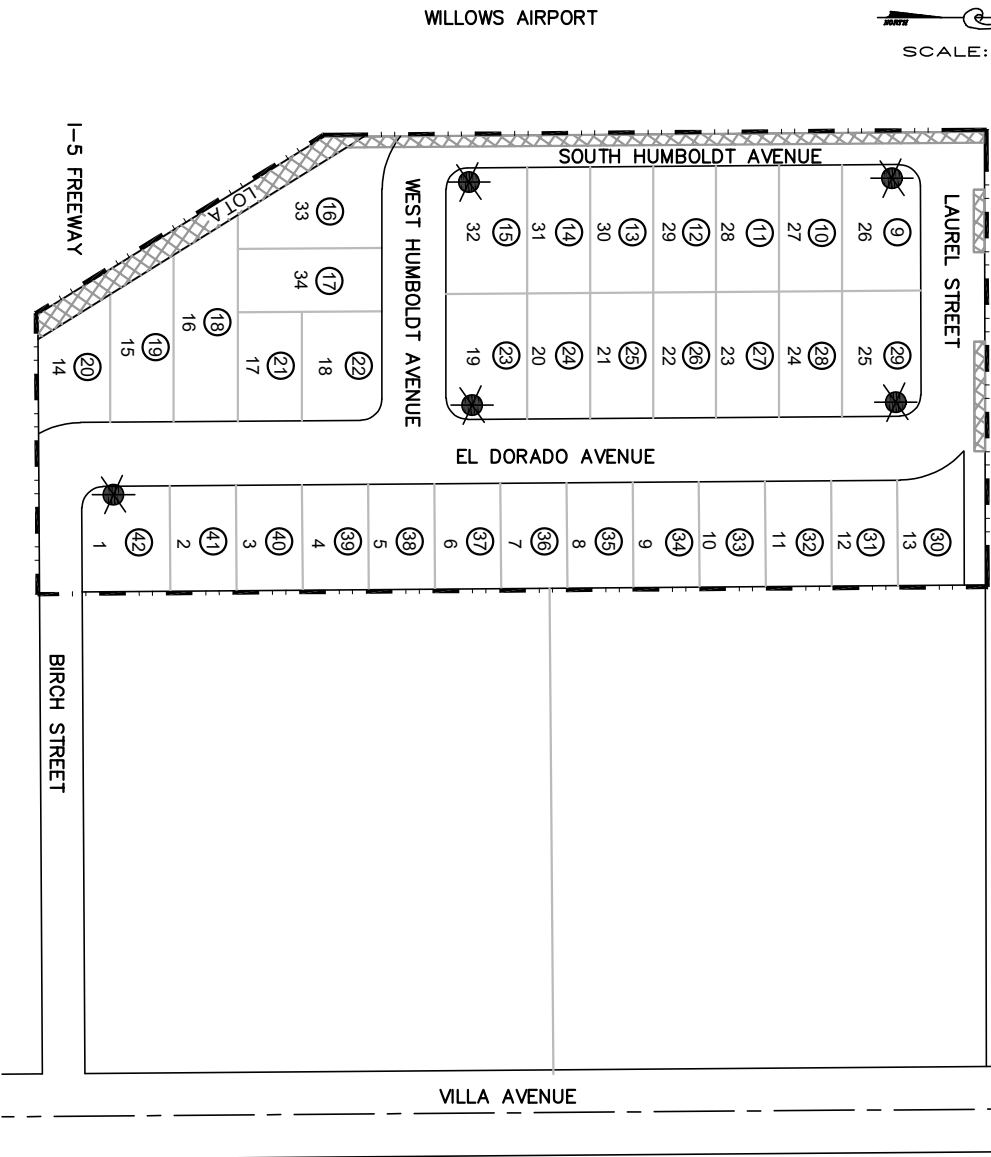
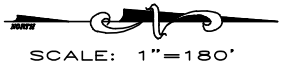
All the land lying within the McDonald's parcel, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Number 017-210-050-000.

Zone C

All the land lying within the South Willows Commercial and Industrial Center development, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Numbers 017-170-034-000, 017-170-037-000, 017-170-051-000, 017-350-001-000 through 017-350-003-000 and 017-350-007-000 through 017-350-009-000.

F:\Projects\Willows\LLAD\2025-26 LLAD 72-5374\25-Wil-Engr's Report - FFA.docx

APN: BOOK 001, PAGE 07, BLOCK 1.
THE SPECIFIC LOT NUMBER IS SHOWN IN THE CIRCLE.
THE ASSESSMENT DIAGRAM NUMBER IS BELOW THE LOT NUMBER.



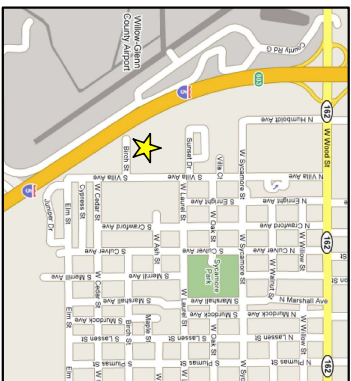
Coastland | DCCM
Coastland | DCCM
1400 Neotomas Avenue
Santa Rosa, CA 95405
707.571.8005 | coastland.dccm.com

CITY OF WILLOWS

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

ASSESSMENT DIAGRAM

ZONE A - BIRCH STREET VILLAGE



VICINITY MAP

Landscape Maintenance Area

Assessment District Boundary

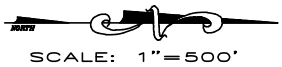
Zone A street light locations

NOTE:
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND DETAILED
DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH
PARCEL REFER TO THE ASSESSORS MAPS FOR THE
CITY OF WILLOWS AVAILABLE AT THE GLENN COUNTY
ASSESSORS OFFICE.

PREPARED FOR
CITY OF WILLOWS
GLENN COUNTY CALIFORNIA
2025-2026 FISCAL YEAR

COUNTY ROAD 49

I-5 FREEWAY

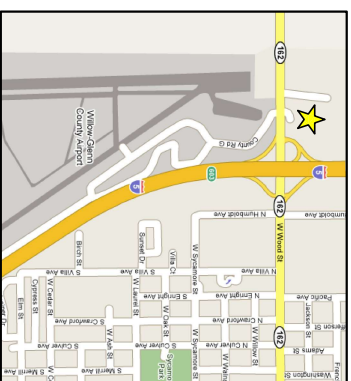


CITY OF WILLOWS

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

ASSESSMENT DIAGRAM

ZONE B - WALMART



VICINITY MAP

Zone B traffic signal
with street light locations

Zone B street light locations

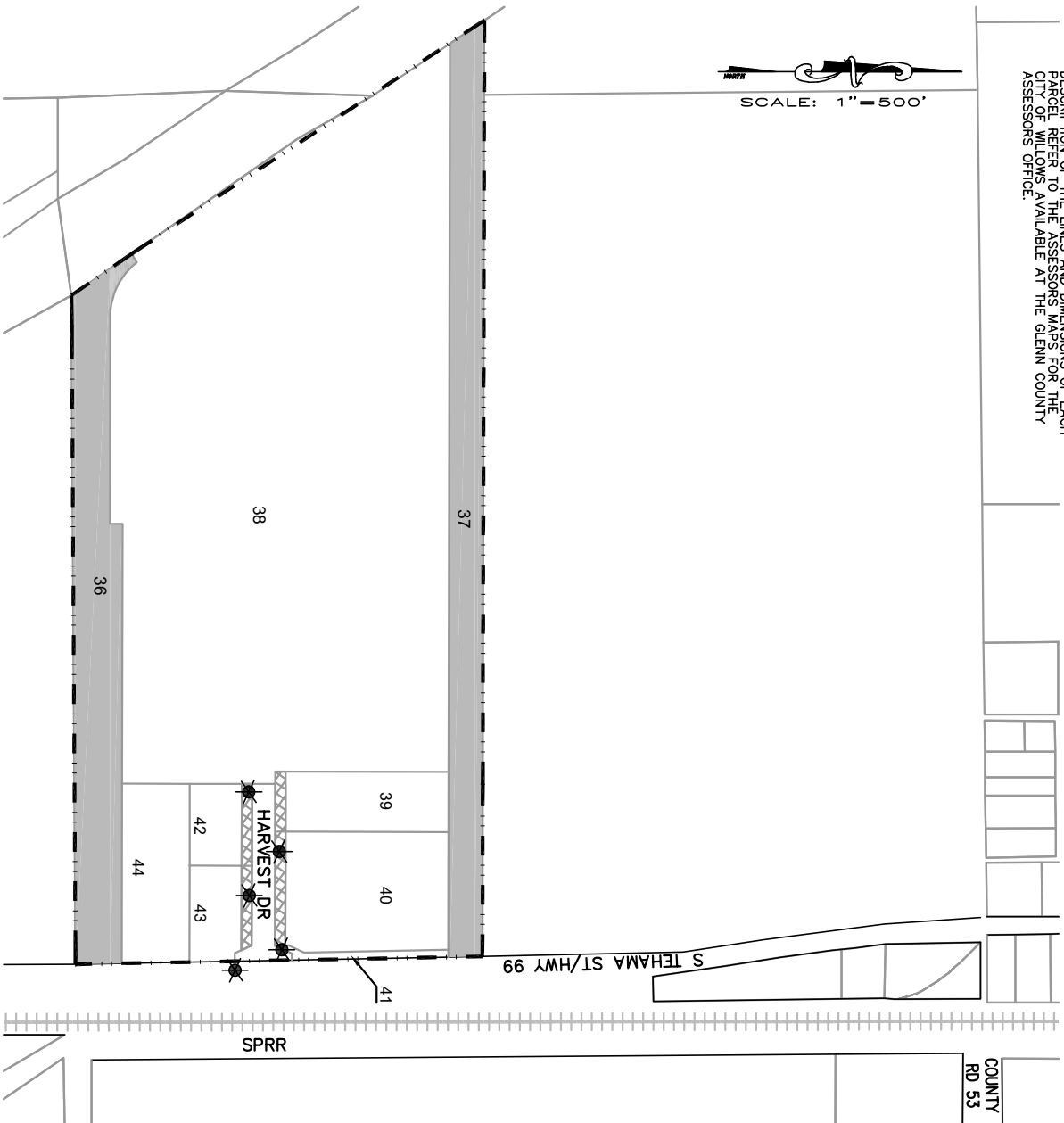
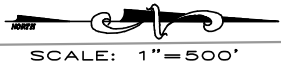
Assessment District Boundary

APN: BOOK 017, PAGE 21, BLOCK 0.
THE SPECIFIC LOT NUMBER IS SHOWN IN THE CIRCLE.
THE ASSESSMENT DIAGRAM NUMBER IS BELOW THE LOT NUMBER.

Coastland | DCCM

Coastland | DCCM
1400 Neotomas Avenue
Santa Rosa, CA 95405
707.571.8005 | coastland.dccm.com

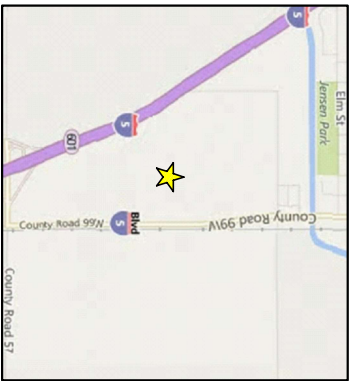
NOTE:
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL, REFER TO THE ASSESSORS MAPS FOR THE CITY OF WILLOWS, AVAILABLE AT THE GLENN COUNTY ASSESSORS OFFICE.



Coastland | DCCM
Coastland | DCCM
1400 Neotomas Avenue
Santa Rosa, CA 95405
707.571.8005 | coastland.dccm.com

CITY OF WILLOWS
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM

ZONE C - SOUTH WILLOWS
COMMERCIAL AND INDUSTRIAL CENTER



VICINITY MAP

38
Assessment Diagram Number.
See Table 2 of this report for
the corresponding Assessor's
Parcel Number.

- Zone C street light locations
- Landscape Maintenance Area
- Weed Abatement of Detention Ponds
- Assessment District Boundary

PREPARED FOR
CITY OF WILLOWS
GLENN COUNTY CALIFORNIA
2025-2026 Fiscal Year



DISCUSSION & ACTION CALENDAR



Date: June 24, 2025

To: Honorable Mayor and Councilmembers

From: Joanne Moore, Finance Director
Marti Brown, City Manager

Subject: FY 2025-26 Budget Approval

Recommendation:

Adopt the FY 2025-26 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.

Background:

On April 22, 2025, City Manager Marti Brown presented the Preliminary Fiscal Year 2025-26 proposed City budget to the City Council. On June 17, 2025, the final proposed Fiscal Year 2025-26 Operating Budget for the General Fund and Sewer Fund (Attachment 2) was presented to the City Council for review, discussion and direction. The presentation also included new proposed staff positions for Council consideration.

Discussion & Analysis:

The proposed FY 2025-26 budget projects revenues of \$7,675,450 (including Measure I) and expenditures totaling \$7,120,153. No General Fund Reserves are projected to be used in order to balance the budget.

Unavoidable budget assumptions include an increase of approximately \$751,000 for the contract with the Glenn County Sheriff's Office, health insurance, salaries and compensations (as a result of labor negotiations), unfunded pension liability, property/vehicle insurance, and citywide department expenses (e.g., inflation and the cost of "doing business").

In addition to the above mentioned expenses, staff also recommends expending an additional \$305,000 to include increased staffing, updating the Municipal Code, replacing outdated IT equipment, replacing a Public Works Vehicle, updating the City's website, concrete replacement at the Fire Station, additional print material for the library, professional consulting to monitor the City's transient

occupancy tax, and updating the Council Chamber's audio/visual equipment. Details of these proposals are available in Attachment 2, the budget presentation from June 17, 2025.

Staff also anticipate presenting to the Council a proposal and plan to purchase a new Fire Engine 2 as part of the Mid-Year Review & Adjustment in the spring of 2026.

Attachment 1 includes the final proposed FY 2025-26 Budget. Attachment 2 includes the budget presentation from the June 17, 2025 City Council meeting. Attachment 3 is the authorizing resolution approving the budget.

Fiscal Impact:

Adopting the proposed budget will allow City management to expend City funds per Council approval and as identified in the proposed Fiscal Year 2025-26 budget and based on projected revenues and expenses.

Attachments:

- Attachment 1: Proposed FY 2025-26 Budget
- Attachment 2: Proposed FY 2025-26 Budget Presentation
- Attachment 3: XX-2025 Budget Resolution

City of Willows
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
General Fund	\$ 1,442,003	\$ 7,675,450	\$ 7,120,153	\$ 1,997,300	\$ 555,297	\$ 65,000
Enterprise Funds						
318 / 321 - Sewer Enterprise	\$ 5,535,662	2,355,000	\$ 4,933,359	\$ 2,957,303	\$ (2,578,359)	\$ 2,916,665
<i>Total Enterprise Funds</i>	<u>\$ 5,535,662</u>	<u>\$ 2,355,000</u>	<u>\$ 4,933,359</u>	<u>\$ 2,957,303</u>	<u>\$ (2,578,359)</u>	<u>\$ 2,916,665</u>
Special Revenue Funds						
TRANSPORTATION						
314-317 / 372 Gas Tax	\$ 230,851	\$ 181,843	\$ 357,000	\$ 55,694	\$ (175,157)	\$ 250,000
306 / 311 - RMRA / SB-1	183,381	167,000	250,000	100,381	(83,000)	250,000
310 - RSTP Program	246,818	100,000	100,000	246,818	-	100,000
LIBRARY						
338 / 359 - County Library / Literacy	-	152,360	152,360	-	-	-
341 - Zip Books	-	7,517	7,517	-	-	-
350 - Northnet Training	-	1,000	1,000	-	-	-
352 - CLSA Delivery	26,406	5,000	10,000	21,406	(5,000)	-
MISC. OPERATIONAL						
307 - Certified Access (ADA)	14,667	1,500	-	16,167	1,500	-
313 - Willows Lighting & Landscaping	68,683	36,974	87,205	18,452	(50,231)	-
330 - Community Discretionary	813	5,890	12,553	(5,850)	(6,663)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
CDBG / HOUSING						
312 - CDBG Housing	-	5,890	5,890	-	-	-
326 - CDBG Over-the-Counter Loan	1,947,383	1,000	189,000	1,759,383	(188,000)	-

City of Willows
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
PROJECT						
320 - Clean California Grant		3,949,000	3,949,000			3,949,000
382 - Prop 68 Parks Grants	-	377,000	377,000	-	-	377,000
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	63,052	650	-	63,702	650	-
361 - Streets Development Impact Fee	-	500	-	500	500	-
362 - Parks Facilities Impact Fee	318,034	2,400	12,430	308,004	(10,030)	-
363 - I-5 Interchange Impact Fee	402,908	4,100	-	407,008	4,100	-
364 - Library Development Impact Fee	145,200	1,000	-	146,200	1,000	-
<i>Total Special Revenue Funds</i>	<u><u>\$ 3,733,176</u></u>	<u><u>\$ 5,102,874</u></u>	<u><u>\$ 5,616,605</u></u>	<u><u>\$ 3,219,445</u></u>	<u><u>\$ (513,731)</u></u>	<u><u>\$ 4,926,000</u></u>
<i>Total Citywide</i>	<u><u>\$ 10,710,841</u></u>	<u><u>\$ 15,133,324</u></u>	<u><u>\$ 17,670,117</u></u>	<u><u>\$ 8,174,048</u></u>	<u><u>\$ (2,536,793)</u></u>	<u><u>\$ 7,907,665</u></u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
REVENUES				
Taxes	\$ 4,165,001	\$ 4,142,878	\$ 4,676,227	\$ 6,362,690
Franchises	362,832	314,544	307,976	306,380
Licenses	19,545	20,000	22,775	22,775
Permits	90,400	92,500	118,233	118,233
Fines & Forfeitures	6,370	6,500	6,500	6,500
Interest & Rentals	66,775	65,000	89,257	89,257
Other Government Agencies	1,236,157	719,652	987,786	204,533
Service Charges	246,202	308,057	398,396	398,396
Other Revenues	76,372	5,000	81,686	81,686
Transfers-In	426,347	411,244	516,820	85,000
Total Revenues	\$ 6,696,001	\$ 6,085,375	\$ 7,205,656	\$ 7,675,450
EXPENDITURES				
10 - City Council	\$ 23,711	\$ 22,622	\$ 33,648	\$ 22,148
20 - City Attorney	157,123	130,000	140,000	202,600
30 - City Manager	249,457	296,338	300,482	316,958
50 - Finance	347,485	312,572	375,967	393,335
60 - Planning	314,941	268,533	317,183	399,598
70 - General Office	591,038	469,445	560,399	674,049
80 - Civic Center	37,890	54,195	74,971	75,000
90 - Building	192,585	195,594	159,434	161,152
100 - Police	1,574,756	2,000,000	2,002,103	2,355,000
110 - Engineering	87,692	75,000	140,000	150,000
120 - Library	237,635	293,365	252,982	153,065
130 - Recreation	38,689	37,129	30,519	33,918
135 - Swimming Pool	40,440	40,283	37,621	44,568
138 - Parks & Public Works	516,964	486,379	490,288	473,235
140 - Parks Maintenance	49,015	38,072	43,484	49,500
145 - Mall Maintenance	9,364	12,527	12,548	12,500
146 - Museum Maintenance	252	500	-	5,500
150 - Fire	1,494,721	786,299	1,137,685	855,643
160 - Public Works / Streets	44,239	32,587	42,982	42,500
170 - Storm Drains:	2,371	2,226	-	-
00 - Non- Departmental	1,100,935	1,289,703	768,461	699,885
Total Expenditures	\$ 7,111,303	\$ 6,843,369	\$ 6,920,757	\$ 7,120,154
Excess / (Deficit) of Revenues over Expenditures	\$ (415,302)	\$ (757,994)	\$ 284,899	\$ 555,296
Beginning Fund Balance	\$ 2,390,783	\$ 1,975,481	\$ 1,217,487	\$ 1,502,386
Ending Fund Balance	\$ 1,975,481	\$ 1,217,487	\$ 1,502,386	\$ 2,057,682
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	\$ 1,770,481	\$ 1,012,487	\$ 1,297,386	\$ 1,852,682

City of Willows
FY 2025-26 Proposed Budget
General Fund Revenue Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Description				
Property Taxes	\$ 1,078,732	\$ 1,105,000	\$ 1,200,000	\$ 1,224,000
Property Tax in Lieu of Vehicle License Fee	732,588	750,903	823,524	839,994
Sales Taxes	1,624,861	1,537,725	1,941,100	3,580,147
Transient Occupancy Taxes	707,395	732,250	694,603	701,549
Real Property Transfer Tax	21,425	17,000	17,000	17,000
TOTAL TAXES	4,165,001	4,142,878	4,676,227	6,362,690
Franchise - Gas & Electric	75,119	75,495	78,000	85,000
Franchise - Water	131,338	65,325	65,652	65,980
Franchise - Cable TV	35,313	37,371	37,558	28,000
Franchise - Garbage	121,062	136,353	126,766	127,400
TOTAL FRANCHISES	362,832	314,544	307,976	306,380
Business Licenses	19,545	20,000	22,775	22,775
TOTAL LICENSES	19,545	20,000	22,775	22,775
Park Permits	2,435	2,500	2,500	2,500
Encroachment Permits	18,015	20,000	35,661	35,661
Building Permits	69,950	70,000	80,072	80,072
TOTAL PERMITS	90,400	92,500	118,233	118,233
Traffic Fines	4,642	5,000	5,000	5,000
Other Fines	1,728	1,500	1,500	1,500
TOTAL FINES & FORFIETURES	6,370	6,500	6,500	6,500
Building Rents and Leases	46,998	50,000	67,124	67,124
Interest Earnings	19,777	15,000	22,133	22,133
Gain / Loss on Sale of Securities	-	-	-	-
TOTAL INTEREST & RENTALS	66,775	65,000	89,257	89,257
Public Safety - Proposition 172	23,864	28,730	30,000	30,450
Supplemental Law Enforcement (SLESF)	165,271	160,000	267,766	160,000
Booking Fees	-	-	-	-
Grant Funding - Fire	1,040,434	210,937	675,937	-
Grant Funding - Public Works	-	139,500	-	-
CalTrans Street Sweeping	-	3,936	4,000	4,000
COVID / ARPA Funding	-	170,049	-	-
MVLF Residual Payments	6,588	6,500	10,083	10,083
Developer Agreement Funding	-	-	-	-
TOTAL FROM OTHER AGENCIES	1,236,157	719,652	987,786	204,533

City of Willows
FY 2025-26 Proposed Budget
General Fund Revenue Detail

Description	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Engineering Fees	-	400	400	400
Plan Check Fees	-	60,000	88,861	88,861
Planning & Zoning Fees	108,079	15,000	93,995	93,995
Fire Department Fees	52,080	45,000	60,678	60,678
Sewer Admin Fees	39,440	146,407	127,624	127,624
Weed Abatement	26,216	5,000	5,000	5,000
DIF Administration	127	250	250	250
Transaction Fees	3,985	4,000	4,588	4,588
Recreation Fees	16,275	17,000	17,000	17,000
Swimming Pool Fees	-	15,000	-	
TOTAL SERVICE CHARGES	246,202	308,057	398,396	398,396
TOTAL OTHER REVENUES	76,372	5,000	81,686	81,686
TOTAL TRANSFERS IN	426,347	411,244	516,820	85,000
TOTAL GENERAL FUND	\$ 6,696,001	\$ 6,085,375	\$ 7,205,656	\$ 7,675,450

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
City Council - 10				
Personnel Services	\$ 14,475	\$ 16,148	\$ 16,148	\$ 16,148
Services and Supplies	9,236	6,474	17,500	6,000
Capital Outlay	-	-	-	-
Total:	23,711	22,622	33,648	22,148
City Attorney - 20				
Personnel Services	-	-	-	-
Services and Supplies	157,123	130,000	140,000	202,600
Capital Outlay	-	-	-	-
Total:	157,123	130,000	140,000	202,600
City Manager - 30				
Personnel Services	217,801	273,838	233,482	301,458
Services and Supplies	31,656	22,500	67,000	15,500
Capital Outlay	-	-	-	-
Total:	249,457	296,338	300,482	316,958
Finance - 50				
Personnel Services	172,623	163,822	239,774	260,335
Services and Supplies	174,862	148,750	136,193	133,000
Capital Outlay	-	-	-	-
Total:	347,485	312,572	375,967	393,335
Planning - 60				
Personnel Services	111,710	132,538	182,681	262,548
Services and Supplies	203,231	135,995	134,502	137,050
Capital Outlay	-	-	-	-
Total:	314,941	268,533	317,183	399,598

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Citywide / General Office - 70				
Personnel Services	149,857	125,957	153,612	251,649
Services and Supplies	441,181	343,488	406,787	422,400
Capital Outlay	-	-	-	-
Total:	591,038	469,445	560,399	674,049
Civic Center - 80				
Personnel Services	887	-	-	
Services and Supplies	37,003	54,195	74,971	75,000
Capital Outlay	-	-	-	-
Total:	37,890	54,195	74,971	75,000
Building - 90				
Personnel Services	70,078	72,834	77,064	72,402
Services and Supplies	122,507	122,760	82,370	88,750
Capital Outlay	-	-	-	-
Total:	192,585	195,594	159,434	161,152
Police - 100				
Personnel Services	-	-	2,103	-
Services and Supplies	1,574,756	2,000,000	2,000,000	2,355,000
Capital Outlay	-	-	-	-
Total:	1,574,756	2,000,000	2,002,103	2,355,000
Engineering - 110				
Personnel Services	-	-	-	-
Services and Supplies	87,692	75,000	140,000	150,000
Capital Outlay	-	-	-	-
Total:	87,692	75,000	140,000	150,000

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Library - 120				
Personnel Services	114,791	148,158	128,685	129,540
Services and Supplies	122,844	145,207	124,297	23,525
Capital Outlay	-	-	-	-
Total:	237,635	293,365	252,982	153,065
Recreation - 130				
Personnel Services	32,834	30,400	13,054	12,918
Services and Supplies	5,855	6,729	17,465	21,000
Capital Outlay	-	-	-	-
Total:	38,689	37,129	30,519	33,918
Swimming Pool - 135				
Personnel Services	18,590	15,071	12,774	12,918
Services and Supplies	21,850	25,212	24,847	31,650
Capital Outlay	-	-	-	-
Total:	40,440	40,283	37,621	44,568
Parks & Public Works - 138				
Personnel Services	432,811	420,083	407,090	386,935
Services and Supplies	84,153	66,296	83,198	86,300
Capital Outlay	-	-	-	-
Total:	516,964	486,379	490,288	473,235
Parks Maintenance - 140				
Personnel Services	-	-	-	-
Services and Supplies	49,015	38,072	43,484	49,500
Capital Outlay	-	-	-	-
Total:	49,015	38,072	43,484	49,500

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Mall Maintenance - 145				
Personnel Services	-	-	-	-
Services and Supplies	9,364	12,527	12,548	12,500
Capital Outlay	-	-	-	-
Total:	9,364	12,527	12,548	12,500
Museum Maintenance - 146				
Personnel Services	-	-	-	-
Services and Supplies	252	500	-	5,500
Capital Outlay	-	-	-	-
Total:	252	500	-	5,500
Fire - 150				
Personnel Services	454,051	521,399	853,685	557,143
Services and Supplies	1,040,670	264,900	284,000	298,500
Capital Outlay	-	-	-	-
Total:	1,494,721	786,299	1,137,685	855,643
Public Works / Streets - 160				
Personnel Services	-	-	-	-
Services and Supplies	44,239	32,587	42,982	42,500
Capital Outlay	-	-	-	-
Total:	44,239	32,587	42,982	42,500
Storm Drains - 170				
Personnel Services	-	-	-	-
Services and Supplies	2,371	2,226	-	-
Capital Outlay	-	-	-	-
Total:	2,371	2,226	-	-

City of Willows
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Non-Departmental - 00				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	663,123	705,153	581,881	504,079
Debt Service - Fire Truck Lease	-	63,321	4,418	
Debt Service - Gap Loan	-	167,944	174,912	87,456
Capital Outlay	437,812	346,049	-	108,350
Transfers Out	-	7,236	7,250	
Total:	1,100,935	1,289,703	768,461	699,885
Total Appropriations - General Fund	\$ 7,111,303	\$ 6,843,369	\$ 6,920,757	\$ 7,120,154
Total Personnel Services:	\$ 2,453,631	\$ 2,625,401	\$ 2,902,033	\$ 2,768,073
Total Services and Supplies:	4,219,860	3,633,418	3,832,144	4,156,275
Total Capital Outlay:	437,812	346,049	-	108,350
Total Transfers Out:	-	7,236	7,250	-

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 10 - City Council - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40010 - Salaries - PT	13,446	15,000	15,000	15,000
40007 - FICA / Medicare	1,029	1,148	1,148	1,148
<i>Total Personnel Services:</i>	<u>14,475</u>	<u>16,148</u>	<u>16,148</u>	<u>16,148</u>
Materials & Services				
40300 - Travel & Meetings	5,194	2,000	2,000	1,000
40999 - Special Department	4,042	4,060	17,500	5,000
45000 - Telephone	-	414	-	
<i>Total Material & Services:</i>	<u>4,042</u>	<u>4,474</u>	<u>17,500</u>	<u>6,000</u>
Capital Projects				
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Council:</i>	<u>18,517</u>	<u>20,622</u>	<u>33,648</u>	<u>22,148</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 20 - City Attorney - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
	-	-	-	-
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
41300 - Prof. Services	157,123	120,000	130,000	132,600
41300 - Prof. Services - Code	-	10,000	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	60,000
<i>Total Material & Services:</i>	157,123	130,000	140,000	202,600
Capital Projects				
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total City Attorney:</i>	157,123	130,000	140,000	202,600

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 30 - City Manager - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries - FT	168,437	215,164	188,202	238,718
40004 - CalPERS	11,689	15,992	14,263	18,338
40006 - Health Insurance	21,981	23,840	14,177	23,640
40007 - FICA	13,194	16,342	14,440	18,362
40015 - Auto Allowance	2,407	2,400	2,400	2,400
40020 - Life Insurance	93	100	-	
<i>Total Personnel Services:</i>	<u>217,801</u>	<u>273,838</u>	<u>233,482</u>	<u>301,458</u>
Materials & Services				
40300 - Travel & Meetings	5,463	10,000	2,500	5,000
40500 - Memberships & Dues	400	2,500	7,000	3,000
40999 - Special Department	1,247	-	17,500	2,500
41300 - Professional Services	23,563	10,000	34,500	5,000
41355 - Elections	-	-	4,000	
45000 - Telephone	983	-	1,500	
<i>Total Material & Services:</i>	<u>25,793</u>	<u>10,000</u>	<u>67,000</u>	<u>15,500</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Manager:</i>	<u>243,594</u>	<u>283,838</u>	<u>300,482</u>	<u>316,958</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 50 - Finance - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries - FT	125,215	126,546	177,896	188,559
40004 - CalPERS	9,299	9,555	13,941	14,383
40006 - Health Insurance	28,628	18,057	35,237	43,010
40007 - FICA	9,450	9,633	12,700	14,383
40020 - Life Insurance	31	31	-	
<i>Total Personnel Services:</i>	<u>172,623</u>	<u>163,822</u>	<u>239,774</u>	<u>260,335</u>
Materials & Services				
40100 - Postage	-	-	25	-
40300 - Travel & Meetings	2,575	2,500	2,500	6,500
40500 - Memberships & Dues	170	500	150	500
40999 - Special Department	238	-	30	-
41300 - Professional Services	35,540	50,750	50,988	60,000
44000 - Contractual Services	136,439	95,000	82,500	66,000
<i>Total Material & Services:</i>	<u>174,962</u>	<u>148,750</u>	<u>136,193</u>	<u>133,000</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Finance:</i>	<u>347,585</u>	<u>312,572</u>	<u>375,967</u>	<u>393,335</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 60 - Planning - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries - FT / PT	85,872	97,466	137,680	199,216
40004 - CalPERS	12,204	15,128	20,729	25,097
40006 - Health Insurance	7,084	12,552	13,249	22,995
40007 - FICA	6,550	7,392	11,023	15,240
<i>Total Personnel Services:</i>	<u>111,710</u>	<u>132,538</u>	<u>182,681</u>	<u>262,548</u>
Materials & Services				
40100 - Postage	-	-	-	
40300 - Travel & Meetings	-	-	60	1,000
40400 - Advertising	1,671	1,035	3,728	4,000
40999 - Special Department	49,524	4,452	249	850
41000 - Office Expense	36	508	-	1,200
41300 - Professional Services	152,000	130,000	130,000	130,000
45000 - Telephone/Communications			465	
<i>Total Material & Services:</i>	<u>201,560</u>	<u>134,960</u>	<u>134,502</u>	<u>137,050</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Planning:</i>	<u>313,270</u>	<u>267,498</u>	<u>317,183</u>	<u>399,598</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 70 - Citywide (General Office) - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries	429	-	-	-
40004 - CalPERS	18,224	-	78,943	148,849
40006 - Health Insurance	-	8,389	9,669	32,800
40007 - FICA/ Medicare	33	-	-	-
40601 - Workers Compensation	128,933	117,568	65,000	70,000
40603 - Unemployment	327	-	-	-
40020 - Life Insurance	1,863	-	-	-
<i>Total Personnel Services:</i>	<u>149,857</u>	<u>125,957</u>	<u>153,612</u>	<u>251,649</u>
Materials & Services				
40100 - Postage	1,721	1,827	1,850	2,000
40400 - Advertising	4,029	508	2,000	2,000
40602 - Insurance (Liab / Property)	157,694	137,560	216,637	210,000
40999 - Special Department	48,640	48,000	55,500	60,000
40999 - General Administration	-	6,000	6,000	-
41000 - Office Expense	6,410	6,090	8,000	40,000
41300 - Professional Services	188,444	126,875	100,000	85,000
41354 - Community Promotion	5,000	-	-	-
43100 - Equipment Maintenance	8,217	8,000	8,000	3,500
43300 - Building Maintenance	-	-	-	-
44000 - Contractual Services	12,081	-	-	-
45000 - Telephone/Communications	8,945	8,628	8,800	19,900
<i>Total Material & Services:</i>	<u>229,097</u>	<u>149,593</u>	<u>406,787</u>	<u>422,400</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Citywide (Gen Office):</i>	<u>378,954</u>	<u>275,550</u>	<u>560,399</u>	<u>674,049</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 80 - Civic Center - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40010 - Salaries PT	824	-	-	-
40007 - FICA/ Medicare	63	-	-	-
40601 - Workers Compensation	-	-	-	-
<i>Total Personnel Services:</i>	<u>887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
40999 - Special Department	4,614	3,000	2,025	3,000
43300 - Building Maintenance	3,000	18,090	17,619	20,000
45100 - PG&E	17,200	18,000	39,662	40,000
45101 - Water & Sewer Expense	12,189	15,105	15,665	12,000
<i>Total Material & Services:</i>	<u>37,003</u>	<u>54,195</u>	<u>74,971</u>	<u>75,000</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Civic Center:</i>	<u>37,890</u>	<u>54,195</u>	<u>74,971</u>	<u>75,000</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 90 - Building - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries	55,695	62,905	67,570	63,056
40004 - CalPERS	4,175	4,386	4,505	4,522
40006 - Health Insurance	5,740	850	-	-
40007 - FICA/ Medicare	4,437	4,662	4,989	4,824
40020 - Life Insurance	31	31	-	
<i>Total Personnel Services:</i>	<u>70,078</u>	<u>72,834</u>	<u>77,064</u>	<u>72,402</u>
Materials & Services				
40100 - Postage	114	102	-	
40300 - Training & Travel	-	250	250	750
40400 - Advertising	120	-	-	
40500 - Dues & Memberships	-	100	500	6,500
40999 - Special Department	4,853	-	1,028	
41000 - Office Expense	281	508	592	1,500
41300 - Professional Services	117,139	121,800	80,000	80,000
<i>Total Material & Services:</i>	<u>122,273</u>	<u>122,308</u>	<u>82,370</u>	<u>88,750</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Building:</i>	<u>192,351</u>	<u>195,142</u>	<u>159,434</u>	<u>161,152</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 100 - Police - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40006 - Health Insurance	-	-	-	-
40004 - CalPERS	-	-	2,103	
<i>Total Personnel Services:</i>	-	-	2,103	-
Materials & Services				
44000 - Contractual Services	1,574,756	2,000,000	2,000,000	2,355,000
<i>Total Material & Services:</i>	1,574,756	2,000,000	2,000,000	2,355,000
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Police:</i>	1,574,756	2,000,000	2,002,103	2,355,000

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 110 - Engineering - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
	-	-	-	-
<i>Total Personnel Services:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
41300 - Professional Services	87,692	75,000	140,000	150,000
<i>Total Material & Services:</i>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>	<u>150,000</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Engineering:</i>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>	<u>150,000</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 120 - Library - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries	36,333	64,223	53,916	43,307
40010 - Salaries - PT	57,972	51,000	50,585	63,180
40004 - CalPERS	2,570	4,665	3,791	3,409
40006 - Health Insurance	10,693	19,425	12,374	11,498
40007 - FICA/ Medicare	7,167	8,788	7,962	8,146
40020 - Life Insurance	56	57	57	-
<i>Total Personnel Services:</i>	<u>114,791</u>	<u>148,158</u>	<u>128,685</u>	<u>129,540</u>
Materials & Services				
40100 - Postage	25	362	350	350
40300 - Training & Travel	-	75	75	575
40500 - Dues & Memberships	-	100	100	100
40602 - Insurance	-	-	-	-
40999 - Special Department	1,003	1,035	1,000	1,000
41000 - Office Expense	1,946	2,588	2,500	2,500
41002 - Print Material	5,840	25,000	6,000	10,000
43100 - Equipment Maintenance	957	-	800	1,500
44000 - Contractual Services	97,638	100,000	110,972	5,000
45000 - Telephone	1,873	2,588	2,500	2,500
45100 - Utilities - Electric	13,562	13,459	-	-
<i>Total Material & Services:</i>	<u>122,819</u>	<u>144,845</u>	<u>124,297</u>	<u>23,525</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Library:</i>	<u>237,610</u>	<u>293,003</u>	<u>252,982</u>	<u>153,065</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 130 - Recreation - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries	834	-	-	-
40010 - Salaries - PT	29,695	28,239	12,126	12,000
40004 - CalPERS	2,305	-	-	
40006 - Health Insurance	-	-	-	
40007 - FICA/ Medicare	-	2,161	928	918
40601 - Workers Compensation	-	-	-	-
40020 - Life Insurance	-	-	-	-
<i>Total Personnel Services:</i>	<u>32,834</u>	<u>30,400</u>	<u>13,054</u>	<u>12,918</u>
Materials & Services				
40100 - Postage	-	-	-	
40300 - Training & Travel	-	200	-	
40500 - Dues & Memberships	-	170	-	3,500
40602 - Insurance	-	-	-	
40999 - Special Department	4,797	5,583	2,000	1,500
41000 - Materials & Supplies				1,000
43100 - Equipment Maintenance	486	-	465	
44000 - Contractual Services	-	-	15,000	15,000
45000 - Telephone	572	776	-	-
<i>Total Material & Services:</i>	<u>5,855</u>	<u>6,729</u>	<u>17,465</u>	<u>21,000</u>
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Recreation:</i>	<u>38,689</u>	<u>37,129</u>	<u>30,519</u>	<u>33,918</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 135 - Swimming Pool - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40010 - Salaries - PT	17,269	14,000	11,866	12,000
40007 - FICA/ Medicare	1,321	1,071	908	918
40601 - Workers Compensation	-	-	-	-
<i>Total Personnel Services:</i>	<u>18,590</u>	<u>15,071</u>	<u>12,774</u>	<u>12,918</u>
Materials & Services				
40300 - Training & Travel	-	650	-	-
40400 - Advertising	-	525	-	150
40999 - Special Department	15,397	12,412	11,222	19,500
41000 - Office Expense	-	250	-	
41004 - First Aid	20	250	1,000	1,000
41100 - Clothing	113	125	125	
41300 - Professional Services	714	500	500	
43100 - Equipment Maintenance	122	250	3,000	1,500
43300 - Building Maintenance	-	1,000	-	
45000 - Telephone	324	250	-	500
45100 - PG&E	304	3,500	1,500	1,500
45101 - Water & Sewer Expense	4,856	5,500	7,500	7,500
<i>Total Material & Services:</i>	<u>6,453</u>	<u>11,625</u>	<u>24,847</u>	<u>31,650</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>25,043</u>	<u>26,696</u>	<u>37,621</u>	<u>44,568</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 138 - Parks & Public Works FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
40000 - Salaries	306,483	285,104	313,986	290,012
40002 - Overtime	22,048	15,343	14,310	15,000
40010 - Salaries - PT	6,394	4,160	-	17,280
40004 - CalPERS	31,655	31,851	28,945	27,943
40006 - Health Insurance	106,444	106,185	70,233	58,193
40007 - FICA/ Medicare	25,412	22,332	24,616	23,507
40602 - Workers Compensation	-	-	-	-
40020 - Life Insurance	108	108	-	-
40900 - Street Worker Staff Alloc.	(65,733)	(45,000)	(45,000)	(45,000)
Total Personnel Services:	<u>432,811</u>	<u>420,083</u>	<u>407,090</u>	<u>386,935</u>
Materials & Services				
40300 - Training & Travel	1,445	600	600	3,600
40500 - Dues & Memberships	1,772	1,500	2,000	5,000
40999 - Special Department	4,779	2,071	1,500	2,000
41000 - Office Expense	1,024	414	2,000	2,000
41005 - First Aid	-	100	100	500
41100 - Clothing	7,810	5,000	5,000	5,000
41150 - Tool Allowance	371	2,400	-	2,400
41200 - Fuel	21,208	15,300	15,500	15,500
41300 - Professional Services	12,942	7,611	20,000	15,000
41500 - Small Tools	3,096	6,000	2,000	2,000
41550 - Personal Safety Equipment	1,148	2,000	2,500	3,500
41600 - Garage Supplies	-	800	800	800
43000- Vehicle Maintenance	866	-	13,136	10,000
43100 - Equipment Maintenance	11,645	7,500	15,000	10,000
43105 - Equipment Rental	69	-	29	-
43300 - Building Maintenance	15,146	10,000	33	6,000
43350 - Tree Maintenance	-	5,000	3,000	3,000
44000 - Contractual Services	832	-	-	-
Total Material & Services:	<u>76,157</u>	<u>62,125</u>	<u>83,198</u>	<u>86,300</u>
Capital Projects				
	-	-	-	-
Total Capital Projects:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Parks & Public Works:	<u>508,968</u>	<u>482,208</u>	<u>490,288</u>	<u>473,235</u>

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 140 - Parks Maintenance FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
40999 - Special Department	12,156	6,090	4,500	5,500
41300 - Professional Services	466	636	650	
43300 - Building Maintenance	1,405	1,500	2,000	1,500
44000 - Contract Services	1,131	298	-	
45000 - Telephone	292	285	1,210	
45100 - PG&E	21,806	17,083	22,624	25,000
45101 - Water & Sewer	11,759	12,180	12,500	17,500
<i>Total Material & Services:</i>	49,015	38,072	43,484	49,500
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Parks Maintenance:</i>	49,015	38,072	43,484	49,500

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 145 - Mall Maintenance FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
40999 - Special Department	-	-	48	-
45100 - PG&E	1,956	3,106	3,000	2,500
45101 - Water & Sewer	7,408	9,421	9,500	10,000
<i>Total Material & Services:</i>	9,364	12,527	12,548	12,500
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Mall Maintenance:</i>	9,364	12,527	12,548	12,500

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 146 - Museum Maintenance FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
43300 - Building Maintenance	252	500	500	500
45101 - Water & Sewer	-	-	-	5,000
<i>Total Material & Services:</i>	-	-	-	5,500
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Museum Maintenance:</i>	-	-	-	5,500

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 150 - Fire FY 2025-26

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Personnel Services	FY 2022-23	FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26
40000 - Salaries	254,592	288,280	518,618	324,140
40002 - Overtime	34,037	31,893	149,272	25,000
40010 - Salaries - PT	30,512	20,270	13,041	20,000
40011 - Holiday Pay	1,406	7,973	-	7,973
40004 - CalPERS	37,044	44,385	49,152	52,965
40006 - Health Insurance	72,660	98,340	92,597	95,739
40007 - FICA/ Medicare	23,645	25,010	26,005	26,326
40012 - Call Back Pay	-	5,000	5,000	5,000
40020 - Life Insurance	155	248	-	-
Total Personnel Services:	454,051	521,399	853,685	557,143
Materials & Services				
40100 - Postage	10	259		-
40300 - Travel & Training	8,568	10,000	20,000	22,000
40400 - Advertising	131	-		
40500 - Dues & Memberships	-	1,100		
40602 - Insurance	-	-		
40999 - Special Department	817,810	16,500	16,500	16,500
41000 - Office Expense	2,863	25,375	2,000	5,000
41100 - Clothing	2,150	2,500	2,500	4,500
41200 - Fuel	14,667	14,280	18,000	18,000
41300 - Professional Services	2,580	10,150		
41500 - Small Tools	10,818	5,000	5,000	7,500
43000 - Vehicle Maintenance	21,471	10,000	15,000	30,000
43100 - Equipment Maintenance	9,346	9,000	9,000	9,000
43300 - Building Maintenance	15,757	10,000	12,000	10,000
44000 - Contractual Services	101,874	120,000	130,000	130,000
45000 - Telephone/Communications	7,217	6,883	10,000	2,000
45100 - PG&E	22,565	20,808	40,000	40,000
45101 - Water & Sewer	2,843	3,045	4,000	4,000
Total Material & Services:	214,151	237,041	284,000	298,500
Capital Projects				
	-	-	-	-
Total Capital Projects:	-	-	-	-
Total Fire:	668,202	758,440	1,137,685	855,643

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 160 - Public Works - Streets - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
40999 - Special Department	1,444	2,030	-	-
41300 - Professional Services	22,763	5,000	-	
43105 - Equipment Rental				2,500
43300 - Building Maintenance	-	1,000	-	
45000 - Telephone	6,448	2,030	-	-
45100 - PG&E	13,584	10,353	18,507	20,000
45101 - Water & Sewer	-	2,174	4,475	
60000 - Street Maintenance	-	-	10,000	10,000
60001 - Alley Maintenance	-	10,000	10,000	10,000
<i>Total Material & Services:</i>	44,239	32,587	42,982	42,500
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Public Works / Streets:</i>	44,239	32,587	42,982	42,500

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services				
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
40602 - Insurance	-	-	-	-
40999 - Special Department	291	-	-	-
41300 - Professional Services	52	508	-	-
43100 - Equipment Maintenance	366	500	-	-
45100 - PG&E	1,662	1,218	-	-
<i>Total Material & Services:</i>	2,371	2,226	-	-
Capital Projects				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Storm Drains:</i>	2,371	2,226	-	-

City of Willows
Departmental Expenditure Budget - Proposed Budget
Department 00 - Non-Departmental / Capital - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
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	663,123	705,153	581,881	504,079
XXXX - Debt Service - Gap Loan	-	167,944	174,912	87,456
XXXX - Debt Service - Fire Truck Lease	-	63,321	4,418	
49000 - Transfers Out	-	7,236	7,250	
<i>Total Material & Services:</i>	<u>663,123</u>	<u>943,654</u>	<u>768,461</u>	<u>591,535</u>
Capital Projects				
43300 - HVAC Air Ducts Cleaning	-	10,500	-	
51000 - Public Works Equipment	103,189	150,000	-	41,250
51100 - Computer / Office Equipment	56,209	48,750		
51200 - Fire Equipment	278,414	10,500		21,100
60020 - Infrastructure	-	66,299		46,000
66021 - Upgrade Computer Eqpt	-	60,000		
<i>Total Capital Projects:</i>	<u>437,812</u>	<u>335,549</u>	<u>-</u>	<u>108,350</u>
<i>Total Non-Departmental:</i>	<u>1,100,935</u>	<u>1,279,203</u>	<u>768,461</u>	<u>699,885</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Sewer Maintenance & Construction Funds (Funds 318 / 321)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Sewer Fees	1,848,823	1,890,000	2,524,293	2,255,000
Sewer Developer Impacts Fees	1,784	40,350	-	
Sewer Connection Fees	1,250	-	-	
Interest Income	116,826	125,000	100,000	100,000
Restricted Capital Proceeds (net)				
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>1,968,683</u>	<u>2,055,350</u>	<u>2,624,293</u>	<u>2,355,000</u>
Expenditures:				
Salaries & Benefits	11,512	-	-	-
Operations & Maintenance	465,254	315,600	603,117	519,500
Contract Operation - Plant Facility	720,787	737,000	650,000	700,000
Debt Service Costs	394,448	534,564	554,533	536,019
General Fund Overhead Costs	78,173	261,622	255,357	261,175
Capital Outlay	-	16,500	214,086	2,916,665
<i>Total:</i>	<u>1,670,174</u>	<u>1,865,286</u>	<u>2,277,093</u>	<u>4,933,359</u>
Excess (deficit) of revenues over expenditures	298,509	190,064	347,200	(2,578,359)
Beginning Fund Balance / Working Capital	4,699,889	4,998,398	5,188,462	5,535,662
Less - Working Capital Reserved for:				
Future Capital	3,471,548	3,546,548	522,483	629,883
Debt Service Reserve	<u>543,606</u>	<u>543,606</u>	<u>543,606</u>	<u>543,606</u>
Ending Fund Balance / Working Capital	<u>983,244</u>	<u>1,098,308</u>	<u>4,469,573</u>	<u>1,783,814</u>

Capital Expenditure Detail

Capital Expenditures	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Sycamore Street Lift Station	-	-		189,750
Pacific Avenue Lift Station	-	-		178,250
Lassen Street Lift Station	-	-		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	-	-	95,038	2,057,250
WWTP - Upgrades	-	-	119,048	
Shasta / Butte Replacement Project	-	-	-	-
Tyler Utility Billing				17,500
HVAC Air Ducts Cleaning	-	1,500	-	-
<i>Total:</i>	<u>-</u>	<u>16,500</u>	<u>214,086</u>	<u>2,916,665</u>

City of Willows
Departmental Expenditure Budget
Fund 318 / 321 - Sewer Fund - Proposed FY 2025-26

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Salaries & Benefits	FY 2022-23	FY 2023-24	ACTUAL	BUDGET
	FY 2024-25		FY 2025-26	
40000 - Salaries	6,365	-	-	-
40002 - Overtime	405	-	-	-
40010 - Salaries - PT	-	-	-	-
40004 - CalPERS	2,445	-	-	-
40006 - Health Insurance	1,728	-	-	-
40007 - FICA/ Medicare	507	-	-	-
40020 - Life Insurance	62	-	-	-
40900 - Overhead - General Fund	78,173	261,622	255,357	261,175
<i>Total Personnel Services:</i>	89,685	261,622	255,357	261,175

Operations & Maintenance

40500 - Dues & Memberships	-	2,000	-	
40602 - Insurance	310	25,000	72,182	75,000
40999 - Special Department	26,191	212,000	150,000	-
41000 - Office Expense	29	100	-	-
41100 - Clothing	2,529	1,000	7,124	7,500
41200 - Fuel	5,700	5,000	11,000	12,000
41300 - Professional Services	26,554	35,000	20,000	70,000
41340 - Discharge Permit	13,676	14,500	18,277	19,000

City of Willows
Departmental Expenditure Budget
Fund 318 / 321 - Sewer Fund - Proposed FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Salaries & Benefits				
41500 - Small Tools	-	500	-	
43000 - Vehicle Maintenance	2,064	1,500	200	2,000
43100 - Equipment Maintenance	1,116	6,000	334	30,000
45100 - PG&E	293,978	10,000	320,000	300,000
45101 - Water & Sewer	3,184	3,000	4,000	4,000
<i>Total Operations & Maintenance:</i>	465,254	315,600	603,117	519,500
Contract Operations - Plant Facility				
44000 - Contractual Services	720,787	737,000	650,000	700,000
<i>Total Contract Operations:</i>	720,787	737,000	650,000	700,000
Debt Service				
48000/48001 - Principal / Interest on Debt	394,448	534,564	501,519	536,019
<i>Total Contract Operations:</i>	394,448	534,564	501,519	536,019

City of Willows
Departmental Expenditure Budget
Fund 318 / 321 - Sewer Fund - Proposed FY 2025-26

	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Salaries & Benefits	FY 2022-23	FY 2023-24	ACTUAL FY 2024-25	BUDGET FY 2025-26
<hr/>				
Capital Projects				
<hr/>				
61130 - Sycamore Street Lift Station	-	-		189,750
61130 - Pacific Avenue Lift Station	-	-		178,250
61130 - Lassen St Sewer Rehab	-	-		201,250
61130 - Road 57 Sewer Lift Station	-	-		103,500
61130 - Cherry Street Lift Station	-	-		139,165
61130 - Update Municipal Code	-	15,000	-	
61130 - WWTP Safety Impvmts	-	-	-	30,000
61130 - Annual Sewer Replct Project	-	-	95,038	2,057,250
61130 - WWTP Upgrades	-	-	119,048	
61130 - HVAC Air Ducts Cleaning	-	1,500	-	-
66021 - Tyler Utility Billing				17,500
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-		
Total Capital Projects:	<hr/>	<hr/>	<hr/>	<hr/>
	-	16,500	214,086	2,916,665
Total Sewer Enterprise:	<hr/>	<hr/>	<hr/>	<hr/>
	1,670,174	1,865,286	2,224,078	4,933,359

City of Willows
Fiscal Year 2025-26 Proposed Budget
Gas Tax Funds (Funds 372/314/315/316/317)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Fund 372 - CA Gax Tax Section 2103	50,145	59,826	60,359	181,843
Fund 314 - CA Gax Tax Section 2105	37,271	39,672	40,386	
Fund 315 - CA Gax Tax Section 2106	23,793	22,682	23,022	
Fund 316 - CA Gax Tax Section 2107	49,300	53,700	55,076	
Fund 317 - CA Gax Tax Section 2107.5	2,000	2,000	2,000	
Interest Income	1,954	1,000	1,000	
<i>Total:</i>	<u>164,463</u>	<u>178,880</u>	<u>181,843</u>	<u>181,843</u>
Expenditures:				
Streets Worker Staff Allocations	27,000	45,000	45,000	45,000
Streets - Professional Services	2,771	5,000		
Streets Maintenance	14,530	-		10,000
Utilities - Street Lighting	44,271	52,500	52,000	52,000
Capital Projects	163,201	139,653		250,000
Transfers Out	-	2,000	71,273	
<i>Total:</i>	<u>251,773</u>	<u>244,153</u>	<u>168,273</u>	<u>357,000</u>
Excess (deficit) of revenues over expenditures	(87,310)	(65,273)	13,570	(175,157)
Beginning Fund Balance (All Funds)	369,864	282,554	217,281	230,851
Ending Fund Balance (All Funds)	<u>282,554</u>	<u>217,281</u>	<u>230,851</u>	<u>55,694</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Streets Maintenance	-	30,000	6,827	250,000
Green Street Project	4,670	104,653	-	-
Pacific Avenue Project	79,388	5,000	-	-
Lassen Street Project	79,143	-	-	-
<i>Total:</i>	<u>163,201</u>	<u>139,653</u>	<u>6,827</u>	<u>250,000</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
RMRA SB-1 TCFR Payback Funds (Funds 306/311)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Fund 306 - Trans. Cong. Relief Loan Payback	-	-	-	-
Fund 311 - RMRA SB-1 Funding	143,435	155,197	165,705	165,000
Interest Income	2,791	2,000	2,000	2,000
<i>Total:</i>	<u>146,226</u>	<u>157,197</u>	<u>167,705</u>	<u>167,000</u>
Expenditures:				
Streets Worker Staff Allocations	-	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	325	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	143,975	60,000	239,440	250,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>144,300</u>	<u>60,000</u>	<u>239,440</u>	<u>250,000</u>
Excess (deficit) of revenues over expenditures	1,926	97,197	(71,735)	(83,000)
Beginning Fund Balance (All Funds)	354,998	356,924	255,116	183,381
Ending Fund Balance (All Funds)	<u>356,924</u>	<u>454,121</u>	<u>183,381</u>	<u>100,381</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Lassen Street Project	60,709	-	-	250,000
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>143,975</u>	<u>71,466</u>	<u>158,173</u>	<u>250,000</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Regional Surface Transportation Program (RSTP) Funds (Fund 310)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
RSTP (County) Funding	201,825	111,623	100,000	100,000
STIP Funding	958,046	362,658	-	-
Transfer In			71,237	
Interest Income	(83)	-	-	-
<i>Total:</i>	<u>1,159,788</u>	<u>474,281</u>	<u>171,237</u>	<u>100,000</u>
Expenditures:				
Streets Worker Staff Allocations	-	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	1,541,449	170,000	192,456	100,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>1,541,449</u>	<u>170,000</u>	<u>192,456</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	(381,661)	304,281	(21,219)	-
Beginning Fund Balance (All Funds)	345,417	(36,244)	268,037	246,818
Ending Fund Balance (All Funds)	<u>(36,244)</u>	<u>268,037</u>	<u>246,818</u>	<u>246,818</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Oak St and Madrone Manor Road Rehab				100,000
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	758,742	-	-	-
<i>Total:</i>	<u>1,541,449</u>	<u>68,401</u>	<u>105,879</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
County Library / Literacy Pass Through Funds (Funds 338/359)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
County Library Allocation	77,700	112,700	77,700	85,000
State of CA Literacy Contribution (Fund 359)	46,878	60,438	50,000	67,360
Health Department Grant	-	100,000	-	-
Interest Income	201	-	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>124,779</u>	<u>273,138</u>	<u>127,700</u>	<u>152,360</u>
Expenditures:				
<i>Willows Library</i>				
Salaries & Benefits	-	-	-	-
Special Department Expense	-	-	-	-
New Print Materials	-	-	-	-
<i>Bayliss Library</i>				
Salaries & Benefits	-	-	-	-
Special Department Expense	-	-	-	-
Telephone Expense	-	-	-	-
Utilities / Electricity	-	-	-	-
<i>Elk Creek Library</i>				
Salaries & Benefits	57	-	-	-
Special Department Expense	(7)	-	-	-
Telephone Expense	92	-	-	-
Rent	-	-	-	-
Glenn County - Literacy Pass Through (Fund 359)	-	107,316	50,000	67,360
Transfers Out to General Fund - Library	108,641	212,700	77,700	85,000
<i>Total:</i>	<u>108,783</u>	<u>320,016</u>	<u>127,700</u>	<u>152,360</u>
Excess (deficit) of revenues over expenditures	15,996	(46,878)	-	-
Beginning Fund Balance (All Funds)	30,882	46,878	-	-
Ending Fund Balance (All Funds)	<u>46,878</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Other	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Zip Books State Fund (Fund 341)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Other Refunds	7,528	7,517	7,517	7,517
Interest Income	-	-	-	-
<i>Total:</i>	<u>7,528</u>	<u>7,517</u>	<u>7,517</u>	<u>7,517</u>
Expenditures:				
Other Expenditures	10,927	8,500	9,750	7,517
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>10,927</u>	<u>8,500</u>	<u>9,750</u>	<u>7,517</u>
Excess (deficit) of revenues over expenditures	(3,399)	(983)	(2,233)	-
Beginning Fund Balance	6,615	3,216	2,233	-
Ending Fund Balance	<u>3,216</u>	<u>2,233</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Northnet Train Fund (Fund 350)

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Revenues:				
Other Income - Refunds	1,500	1,500	1,500	1,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
Expenditures:				
Other Expenditures - Willows Library	1,718	-	4,773	1,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>1,718</u>	<u>-</u>	<u>4,773</u>	<u>1,000</u>
Excess (deficit) of revenues over expenditures	(218)	1,500	(3,273)	-
Beginning Fund Balance	1,991	1,773	3,273	-
Ending Fund Balance	<u>1,773</u>	<u>3,273</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
CLSA Delivery Fund (Fund 352)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
CLSA Delivery Funding (CALIFA / Northnet)	20,224	7,840	7,840	5,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>20,224</u>	<u>7,840</u>	<u>7,840</u>	<u>5,000</u>
Expenditures:				
Other Expenditures - Willows Library Broadband	7,562	7,500	7,500	10,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>7,562</u>	<u>7,500</u>	<u>7,500</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	12,662	340	340	(5,000)
Beginning Fund Balance	13,064	25,726	26,066	26,406
Ending Fund Balance	<u>25,726</u>	<u>26,066</u>	<u>26,406</u>	<u>21,406</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Certified Access (ADA) Fund (Fund 307)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Certified Access Fees	2,116	1,500	1,500	1,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>2,116</u>	<u>1,500</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	2,116	1,500	1,500	1,500
Beginning Fund Balance (All Funds)	9,551	11,667	13,167	14,667
Ending Fund Balance (All Funds)	<u>11,667</u>	<u>13,167</u>	<u>14,667</u>	<u>16,167</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Willows Lighting & Landscaping Fund (Fund 313)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Zone A Special Assessment Taxes				9,965
Zone B Special Assessment Taxes				1,985
Zone C Special Assessment Taxes	3,154	33,615	35,409	24,524
Interest Income	364	500	500	500
<i>Total:</i>	<u>3,518</u>	<u>34,115</u>	<u>35,909</u>	<u>36,974</u>
Expenditures:				
L&L Zone A - Expenditures	2,626	2,700	5,549	19,955
L&L Zone B - Expenditures	1,795	2,000	2,451	2,704
L&L Zone C - Expenditures	1,797	2,000	27,409	64,546
Utilities	2,197	2,500	1,500	
Water & Sewer	90	-	1,500	-
Street Lighting	1,457	1,500	1,500	-
<i>Total:</i>	<u>9,962</u>	<u>10,700</u>	<u>39,909</u>	<u>87,205</u>
Excess (deficit) of revenues over expenditures	(6,444)	23,415	(4,000)	(50,231)
Beginning Fund Balance (All Funds)	55,712	49,268	72,683	68,683
Ending Fund Balance (All Funds)	<u>49,268</u>	<u>72,683</u>	<u>68,683</u>	<u>18,452</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Streets Maintenance	-	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Community Discretionary Fund (Fund 330)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Program Income - Loan Payments	-	-	-	-
Transfers In from CDBG/HOME Funds	5,890	5,890	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
Expenditures:				
Special Department Expenditures	1,866	1,500	1,500	750
Municipal Code Updates	-	-	-	-
Housing Element Update	-	-	-	-
LAFCO Expenditures	9,805	9,836	12,000	11,803
Membership Dues - League of CA Cities	-	-	-	-
Economic Development Committee	-	-	-	-
Three Core Economic Development Committee	7,500	7,500	-	-
Community Promotion (Chamber/Vol Fire/Etc.)	-	-	-	-
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>19,171</u>	<u>18,836</u>	<u>13,500</u>	<u>12,553</u>
Excess (deficit) of revenues over expenditures	(13,281)	(12,946)	(7,610)	(6,663)
Beginning Fund Balance (All Funds)	34,650	21,369	8,423	813
Ending Fund Balance (All Funds)	<u>21,369</u>	<u>8,423</u>	<u>813</u>	<u>(5,850)</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - Other	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
State Recycling Grant Fund (Fund 366)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
CA Recycling Grant	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	-	-	-	-
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	-	-	-	-
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance	8,969	8,969	8,969	8,969
Ending Fund Balance	8,969	8,969	8,969	8,969

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Recycling Grant Capital	-	-	-	-
<i>Total:</i>	-	-	-	-

City of Willows
Fiscal Year 2025-26 Proposed Budget
CDBG Housing Loans Fund (Fund 312)

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Revenues:				
Program Income - Loan Payments	6,289	5,890	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>6,289</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
Expenditures:				
Transfer Out to Fund 330 (Community Fund)	5,890	5,890	5,890	5,890
Other Expenditures	399	-	-	-
<i>Total:</i>	<u>6,289</u>	<u>5,890</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)	-	-	-	-

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Capital Expenditures				
Capital - Other	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
CDBG Over-the-Counter Loan Fund (Fund 326)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
CDBG Grant Proceeds	-	-	-	-
Transfers In - Loan Proceeds	-	-	-	-
Program Income Loan Payments	112,731	112,731	1,712,982	-
Interest Income	626	1,000	3,000	1,000
<i>Total:</i>	<u>113,357</u>	<u>113,731</u>	<u>1,715,982</u>	<u>1,000</u>
Expenditures:				
41300 - Professional Services				10,000
Capital - ADA Door Upgrade				179,000
Administrative Expenses - Loan Monitoring	4,750	5,000	5,000	-
Transfers Out - Loan Payback	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>4,750</u>	<u>5,000</u>	<u>5,000</u>	<u>189,000</u>
Excess (deficit) of revenues over expenditures	108,607	108,731	1,710,982	(188,000)
Beginning Fund Balance	19,063	127,670	236,401	1,947,383
Ending Fund Balance	<u>127,670</u>	<u>236,401</u>	<u>1,947,383</u>	<u>1,759,383</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Capital - ADA Door Upgrade				179,000
CDBG Capital Outlay	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Prop 68 Parks Grant (Fund 382)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
County CARES Act Shared Funding				200,000
Proposition 68 Grant	-	-		177,000
Interest Earnings	-	-	-	-
<i>Total:</i>	-	-	-	377,000
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	-	-		377,000
Transfers Out	-	-	-	-
<i>Total:</i>	-	-	-	377,000
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance (All Funds)	-	-	-	-
Ending Fund Balance (All Funds)	-	-	-	-

Capital Expenditure Detail

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	PROPOSED BUDGET FY 2024-25
Capital Expenditures				
Parks / Pool Projects	-	-		377,000
<i>Total:</i>	-	-	-	377,000

City of Willows
Fiscal Year 2025-26 Proposed Budget
Clean California Grant (Fund 320)

	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:		
Clean CA Grant Funding	85,000	3,949,000
Interest Earnings	-	-
<i>Total:</i>	<u>85,000</u>	<u>3,949,000</u>
Expenditures:		
Other Expenditures	85,000	-
Capital Outlay		3,949,000
Transfers Out	-	-
<i>Total:</i>	<u>85,000</u>	<u>3,949,000</u>
Excess (deficit) of revenues over expenditures	-	-
Beginning Fund Balance (All Funds)	-	-
Ending Fund Balance (All Funds)	-	-

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures		
Parks / Pool Projects	-	3,949,000
<i>Total:</i>	<u>-</u>	<u>3,949,000</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
SB-2 / LEAP Grant Fund (Fund 343)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
SB-2 Planning Grant Revenue	143,263	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>143,263</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Planning Expenditures	23,102	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>23,102</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	120,161	-	-	-
Beginning Fund Balance	(62,139)	58,022	58,022	58,022
Ending Fund Balance	<u>58,022</u>	<u>58,022</u>	<u>58,022</u>	<u>58,022</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
USDA RDBG Grant (Fund 440)

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Revenues:				
USDA Grant Revenues	33,154	-		95,000
Transfers In (General Fund Match)	-	2,767		7,250
Interest Income	-	-	-	-
<i>Total:</i>	<u>33,154</u>	<u>2,767</u>	<u>-</u>	<u>102,250</u>
Expenditures:				
Planning Expenditures	35,921	-	-	102,250
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>35,921</u>	<u>-</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>(2,767)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
CDBG HOME Grant Fund (Fund 398)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
HOME Grant Proceeds	10,794	-	-	-
Transfers In	-	-	-	-
Interest Income	139	-	-	-
<i>Total:</i>	<u>10,933</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures - Administrative Costs	485	3,400	3,400	3,400
Other Expenditures - Loaned Funds	-	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>485</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>
Excess (deficit) of revenues over expenditures	10,448	(3,400)	(3,400)	(3,400)
Beginning Fund Balance	8,878	19,326	15,926	12,526
Ending Fund Balance	<u>19,326</u>	<u>15,926</u>	<u>12,526</u>	<u>9,126</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Sycamore Street Apartments Project	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Fire Development Impact Fee Fund (Fund 356)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Development Impact Fees	512	351	-	-
Interest Income	220	-	-	-
<i>Total:</i>	<u>732</u>	<u>351</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	65,163	-	-	-
<i>Total:</i>	<u>65,163</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	(64,431)	351	-	-
Beginning Fund Balance	66,143	1,712	2,063	2,063
Ending Fund Balance	<u>1,712</u>	<u>2,063</u>	<u>2,063</u>	<u>2,063</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Fire Truck Payments - Principal & Interest	65,163	-	-	-
<i>Total:</i>	<u>65,163</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Police Development Impact Fee Fund (Fund 358)

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Revenues:				
Development Impact Fees	249	171	240	200
Interest Income	425	450	450	450
<i>Total:</i>	<u>674</u>	<u>621</u>	<u>690</u>	<u>650</u>
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	674	621	690	650
Beginning Fund Balance	61,067	61,741	62,362	63,052
Ending Fund Balance	<u>61,741</u>	<u>62,362</u>	<u>63,052</u>	<u>63,702</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Capital Expenditures				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Streets Development Impact Fee Fund (Fund 361)

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Revenues:				
Development Impact Fees	1,202	825	-	500
Interest Income	1,273	527	-	-
<i>Total:</i>	<u>2,475</u>	<u>1,352</u>	<u>-</u>	<u>500</u>
Expenditures:				
Other Expenditures	-	-	-	-
Transfer Out	-	11,724	174,917	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>11,724</u>	<u>174,917</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	2,475	(10,372)	(174,917)	500
Beginning Fund Balance	182,814	185,289	174,917	-
Ending Fund Balance	<u>185,289</u>	<u>174,917</u>	<u>-</u>	<u>500</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
Capital Expenditures				
Streets Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Parks Facilities Development Impact Fee Fund (Fund 362)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Development Impact Fees	-	-	-	-
Interest Income	2,322	2,400	1,500	2,400
<i>Total:</i>	<u>2,322</u>	<u>2,400</u>	<u>1,500</u>	<u>2,400</u>
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	25,700	12,430
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>25,700</u>	<u>12,430</u>
Excess (deficit) of revenues over expenditures	2,322	2,400	(24,200)	(10,030)
Beginning Fund Balance	334,782	337,104	339,504	315,304
Ending Fund Balance	<u>337,104</u>	<u>339,504</u>	<u>315,304</u>	<u>305,274</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Parks Facilities Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
I-5 Interchange Development Impact Fee Fund (Fund 363)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Development Impact Fees	645	1,577	622	600
Interest Income	2,706	2,800	4,800	3,500
<i>Total:</i>	<u>3,351</u>	<u>4,377</u>	<u>5,422</u>	<u>4,100</u>
Expenditures:				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	3,351	4,377	5,422	4,100
Beginning Fund Balance	389,758	393,109	397,486	402,908
Ending Fund Balance	<u>393,109</u>	<u>397,486</u>	<u>402,908</u>	<u>407,008</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
I-5 Interchange Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2025-26 Proposed Budget
Library Development Impact Fee Fund (Fund 364)

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:				
Development Impact Fees	-	-	-	-
Interest Income	986	1,000	1,000	1,000
<i>Total:</i>	<u>986</u>	<u>1,000</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	986	1,000	1,000	1,000
Beginning Fund Balance	142,214	143,200	144,200	145,200
Ending Fund Balance	<u>143,200</u>	<u>144,200</u>	<u>145,200</u>	<u>146,200</u>

Capital Expenditure Detail

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures				
Library Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows

Fiscal Year 2025-26

FY 2025-26 Preliminary Budget Overview – Main Operating Funds



Presentation to City Council

June 17, 2025



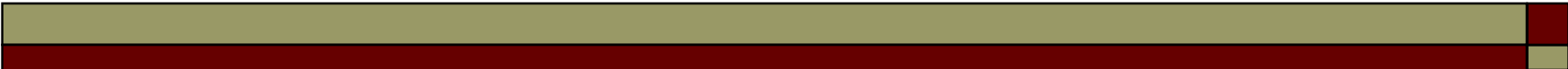
FY 2025-26 Preliminary Budget Overview - Discussion Outline -

1. Preliminary Budget Preparation Process
2. FY 2025-26 Preliminary Budget – General Fund
3. FY 2025-26 General Fund Changes/Additions
4. General Fund Forecast – Fund Balance/Opportunities
5. FY 2025-26 Sewer Enterprise Fund
6. Questions & Direction

FY 2025-26 Preliminary Budget - Budget Preparation Process -

FY 2025-26 Budget Preparation Process:

- Builds upon General Fund “Base Budget” prepared and adopted with FY 2024-25 Mid-Year Budget Review – May 13, 2025.
- Review and update of citywide main operating funds – service delivery, cost allocation, and CIP focus.
- Coordination with staff to determine fiscal needs to provide critical services.
- Review future revenue and expenditure trends and forecasts.



FY 2025-26 Preliminary Budget - General Fund -

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Preliminary General Fund Budget	\$ 7,675,450	\$ 7,120,153

Preliminary Budget Use of Reserves – (\$0)

FY 2025-26 Preliminary Budget - General Fund Changes / Additions -

Projected Revenues

- 2.0% growth in Property Tax
- Sales Tax and Transient Occupancy Tax adjusted to reflect current level of collections
- Continuation of appropriate cost allocations to the Sewer Enterprise Fund
- Inclusion of reimbursed costs associated with Planning/Engineering activities
- Inclusion of Sales Tax Transaction & Use Tax (Measure i)

FY 2025-26 Preliminary Budget - General Fund Changes / Additions -

Assumptions & Unavoidable Expenditures

- All positions are fully funded for entirety of fiscal year (no salary savings are built in such as from vacancies)
- Only negotiated and approved salary increases are included
 - Union contract increases/changes (salary/benefits) - \$112,715
- Sheriff's contract – increases \$355,000
- Health insurance – increases \$23,000
- Unfunded Pension Liability – increases \$80,000
- Liability/Property/Vehicle insurance – increases \$46,000
- Citywide Department Expenses – total increase of \$105,000

FY 2025-26 Preliminary Budget - General Fund Changes / Additions -

Proposed Expenditures (from April 22 Budget Workshop)

- Municipal Code Update (Title 18) - \$60,000
- Community Development & Services proposed personnel costs (Admin Analyst) - \$36,000
- IT upgrades – replace expired computers - \$31,000
- Website update - \$10,000
- Public Works Pickup - \$42,000 (shared with Sewer fund)
- Public Works proposed personnel (PT Temp Maintenance Worker) - \$18,600
- Asphalt replacement at Fire Dept - \$46,000 (NCCSIF to fund \$40,000 – total cost of project is \$86,000)

FY 2025-26 Preliminary Budget - General Fund Changes / Additions -

Proposed Expenditures (Since April 22 Budget Workshop)

- Finance Department proposed personnel costs (Finance & HR Specialist) - \$20,000
- TOT Audit - \$7,000
- CD&S Department, Temporary Admin Support - \$19,000
- Council Chambers AV Equipment - \$11,100
- Library Print Material - \$10,000

FY 2025-26 Preliminary Budget - General Fund Changes / Additions -

Changes from the April 22 Budget Workshop

- Removed Fire Engine 2 – Will be added back into Mid-Year Budget in Spring 2026.
- Removed Assistant Library Director position.

FY 2025-26 Preliminary Budget - General Fund -

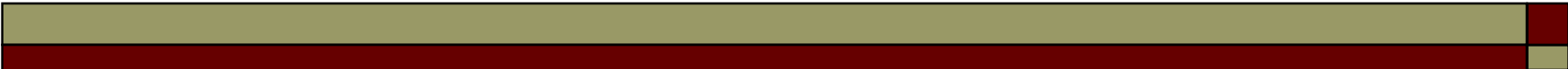
Current Revenue Characteristics:

- “Big Three” revenue sources (Property Tax / Sales Tax / Transient Occupancy Tax) make up 77% of General Fund base revenues.
 - Measure I - Transaction & Use Tax funds (NEW)
- Recent reliance on one-time funding to fund critical citywide needs
 - Fire / Public Works grants (equipment and operations)

FY 2025-26 Preliminary Budget - General Fund -

Current Expenditure Characteristics:

- Inflation impacting everyday cost of providing services:
 - Labor benefit costs (health insurance / CalPERS costs)
 - Utilities costs
- Existing number of staff and related costs required to deliver desired levels of service:
 - City directly provides array of services – Administration / Public Works / Community Development / Fire / Library / Recreation
 - City contracts for required services – Police / Select Administrative Functions



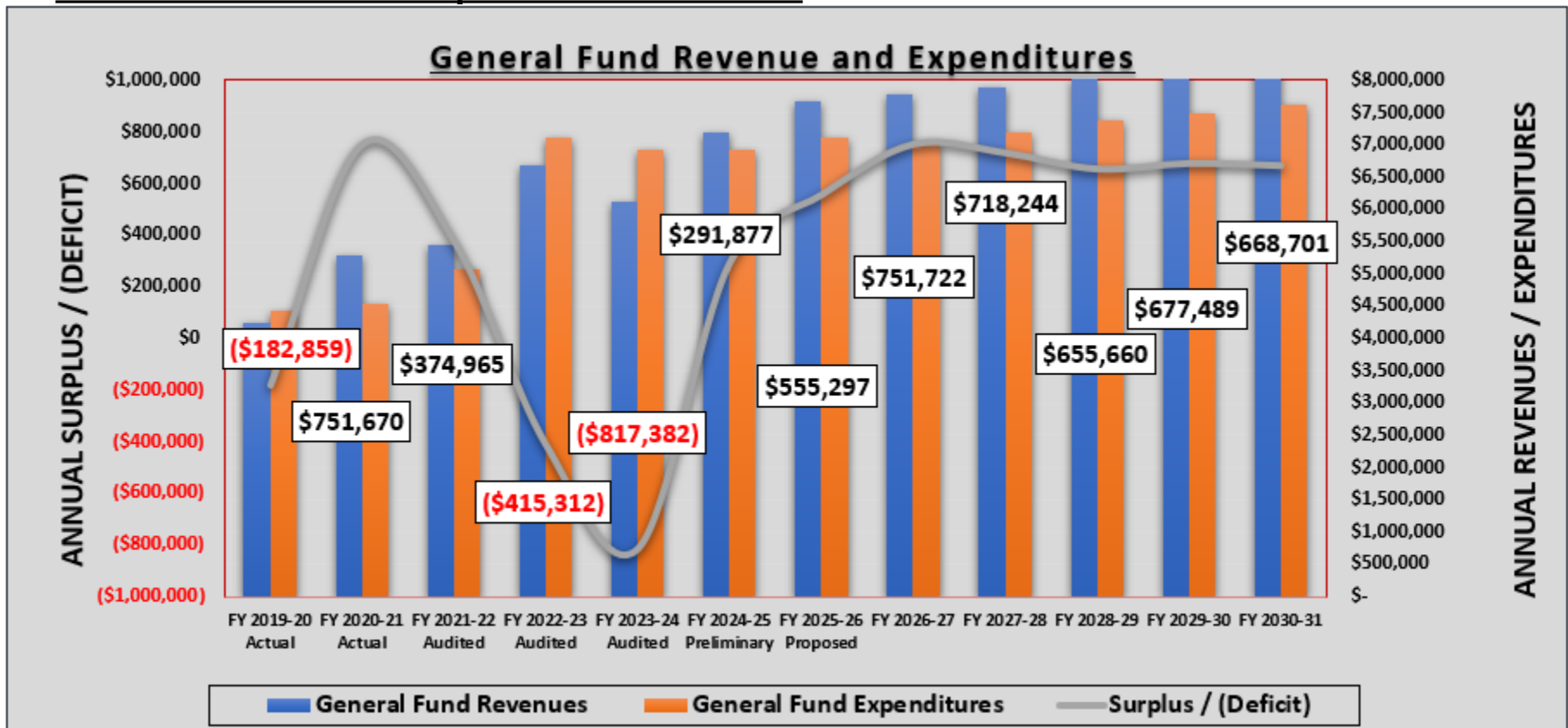
FY 2025-26 Preliminary Budget - General Fund -

Current Expenditure Characteristics:

- Budget only captures known fiscal activity at given time.
 - City always encounters unforeseen needs as year progresses – vehicle and maintenance needs, community safety needs, etc...

FY 2025-26 Preliminary Budget - General Fund Forecast -

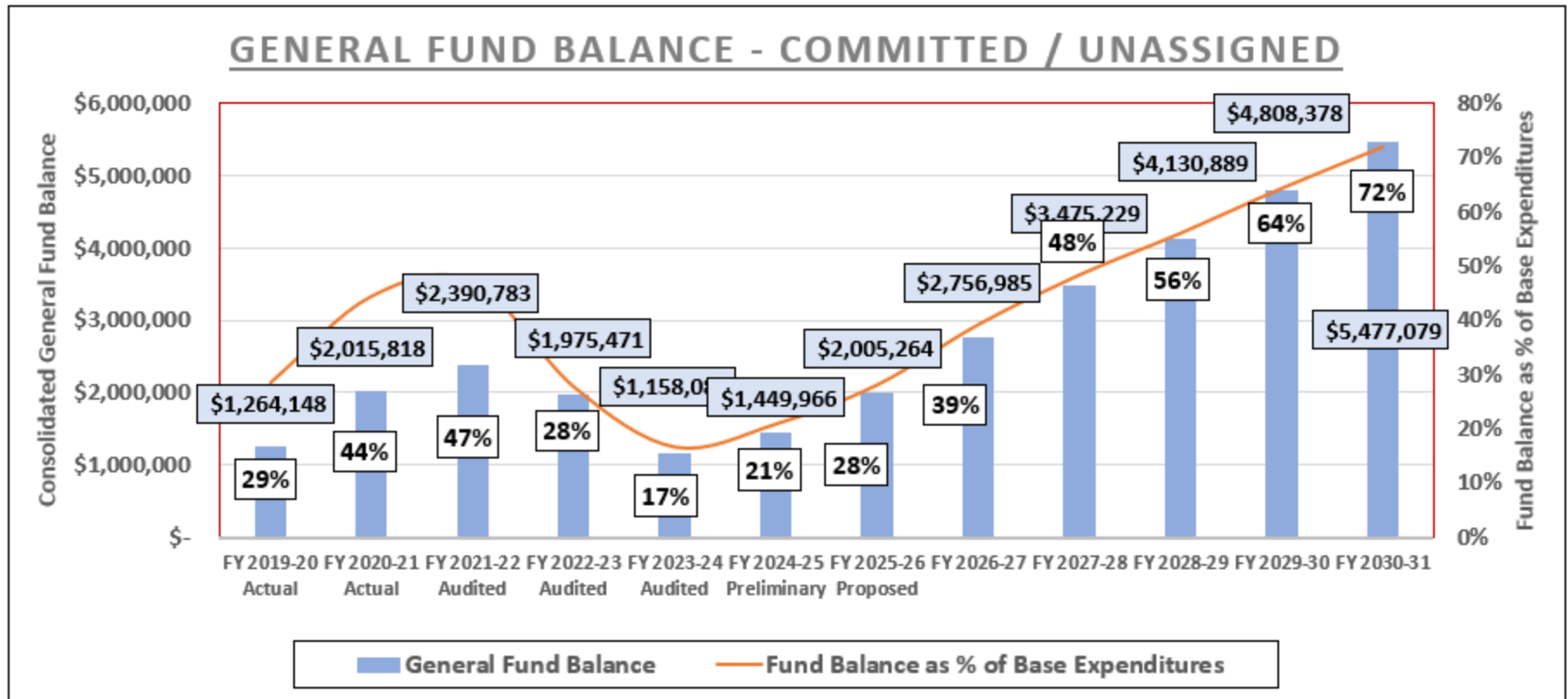
General Fund – Updated Forecast



FY 2025-26 Preliminary Budget

- General Fund Forecast – Fund Balance -

General Fund – Updated Fund Balances:



FY 2025-26 Preliminary Budget - General Fund Opportunities -

Fund Balance Improvement Opportunities

- Opportunities may exist to grow base revenue level in the City:
 - Sale of City owned properties,
 - Possible Transient Occupancy Tax (TOT) increases because of auditing,
 - Potential tax revenue from two future cannabis dispensaries, and
 - Applying for state and federal grants.



FY 2025-26 Preliminary Budget - Enterprise Funds -

Sewer Fund

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Preliminary Budget	\$ 2,355,000	\$ 4,933,359

Projected Sewer Fund Balance @ 6/30/26: \$ 1,783,814

FY 2025-26 Preliminary Budget

- Enterprise Funds -

Sewer Fund Budget Notes:

- Programmed rate increase for sewer service rates consistent with rate study.
- Capital projects/maintenance include:
 - Multiple Lift Stations,
 - Lassen Street Sewer Rehabilitation.
 - WWTP Improvements / Upgrades,
 - Annual Sewer Replacement Project,
 - Shasta/Butte Streets Replacement Project, and
Total = \$2,916,665
 - Prop 218 Study - \$50,000, and
 - Tyler Utility Billing Module - \$17,500.
- Sewer Fund budget includes charge of \$261,175 for overhead, administration and Public Works staff costs (will only transfer actual costs)
- Operating margin before considering capital: ~ \$338,000



FY 2025-26 Preliminary Budget - Questions / Direction -

City Council Discussion
Questions & Direction



**City of Willows
Resolution XX-2025**

A RESOLUTION ADOPTING THE FISCAL YEAR 2025-26 OPERATING BUDGET

WHEREAS, on June 24, 2025, the City Council held a budget workshop and reviewed the proposed Fiscal Year 2025-26 Operating Budget; and

WHEREAS, the final Fiscal Year 2025-26 Budget presentation and recommended action was presented at a special City Council meeting on June 17, 2025; and

WHEREAS, the Willows City Council has reviewed and analyzed the draft budget for Fiscal Year 2025-26 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 2025-26 budget; and

WHEREAS, these policies are reflected in the draft Fiscal year 2025-26 Operating Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willows hereby adopts the 2025-26 annual budget in the amount of \$17,670,117.

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 \$17,670,117 without approval of the City Council.

PASSED AND ADOPTED by the City Council of the City of Willows this 24th day of June 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



COMMENTS AND REPORTS