



# Willows City Council Regular Meeting

March 28, 2023  
Willows City Hall  
6:00 PM – Regular Session

City Council  
Rick Thomas, Mayor  
David Vodden, Vice Mayor  
Gary Hansen, Council Member  
Jeff Williams, Council Member  
Casey Hofhenke, Council Member

City Manager  
Marti Brown

City Clerk  
Vacant

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

## Agenda

### 1. CALL TO ORDER

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

### 4. CHANGES TO THE AGENDA

### 5. PROCLAMATION

- a. Recognition of National Vietnam War Veterans Day, March 29, 2023

### 6. PUBLIC COMMENT & CONSENT CALENDAR FORUM

All matters on the Consent Calendar are considered routine and are approved by one motion and vote, unless Councilmembers or the City Manager first requests that a matter be removed for separate discussion and action. Individuals wishing to address the City Council concerning Consent Calendar items or regarding matters that are not already on the agenda are invited to make oral comments of up to three minutes at this time. Please address your comments to the Mayor and Councilmembers, and not to staff and/or the audience. By State law, the Council is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the City Council, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: [cityclerk@cityofwillows.org](mailto:cityclerk@cityofwillows.org).

#### a. Register Approval

Recommended Action: Approve general checking, payroll, and direct deposit check registers.  
Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

#### b. Minutes Approval

Recommended Action: Approve minutes of the February 21 and 28, 2023, City Council meetings and February 27 and March 21, 2023 Special City Council Meetings.  
Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

#### c. Appointment of Planning Commissioners to the Willows Planning Commission.

Recommended Action: Receive applications, review, interview candidates and appoint new Planning Commissioners to serve on the Planning Commission  
Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

d. **2022 Housing Element Annual Progress Report (APR)**

Recommended Action: Approve the Housing Element APR.

Contact: Karen Mantele, Principal Planner, [kmantele@cityofwillows.org](mailto:kmantele@cityofwillows.org)

e. **2022 General Plan Annual Progress Report (APR)**

Recommended Action: Approve the General Plan APR.

Contact: Karen Mantele, Principal Planner, [kmantele@cityofwillows.org](mailto:kmantele@cityofwillows.org)

f. **Training Reminder: Brown Act Prohibitions Memorandum to Council**

Recommended Action: Council direction to waive privilege and make training memorandum public on City website.

Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

7. **DISCUSSION & ACTION CALENDAR**

All matters in this section of the Agenda are discussed and will be acted on individually. Individuals wishing to address the City Council concerning any of these items are invited to make oral comments of up to three minutes at this time. Please address your comments to the Mayor and Councilmembers, and not to staff and/or the audience. When the Mayor calls for public comment, please raise your hand to be acknowledged. While not required, the City requests that you please state your name clearly for the audio recording. By State law, the Council is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the City Council, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: [cityclerk@cityofwillows.org](mailto:cityclerk@cityofwillows.org).

a. **Mid-Year Budget Review & Adjustment**

Recommended Action: Approve the Mid-Year Budget Review & Adjustment and adopt Resolution.

Presented by: Andy Heath, Finance Consultant

Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org)

8. **COMMENTS & REPORTS**

a. **City Council Correspondence**

b. **City Council Comments & Reports**

9. **CLOSED SESSION**

a. **Public Employee Appointment (§ 54957)**

Title: City Attorney.

Potential Action: Review proposals for City Attorney services and direct staff to schedule Council interviews with potential law firms or individual attorneys.

b. **Conference with Legal Counsel – Existing Litigation (§ 54956.9) (1 Case)**

Name of Case: John O’Connell v. City of Willows et. al., Superior Court of California, County of Glenn Case No. 20CV02511

c. **Public Employee Performance Evaluation (§ 54957)**

Title: City Manager

## 10. ADJOURNMENT

**This agenda was posted on March 24, 2023.**

Marti Brown, Acting 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 or the Willows Public Library at 201 North Lassen Street in Willows or on the City's website at [www.cityofwillows.org](http://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.*

# City of Willows Proclamation

**WHEREAS**, the United States of America Vietnam War Commemoration gives us the opportunity for all Americans to recognize, honor and thank our Vietnam Veterans and their families for their service and sacrifices during the Vietnam War from November 1, 1955 - May 15, 1975; and

**WHEREAS**, more than 9,000 organizations across America have joined with the Department of Defense as Commemorative Partners to honor our Nation's Vietnam Veterans, including the Jacob Bennett Chapter of the New Mexico State Organization National Society of the Daughters of the American Revolution; and

**WHEREAS**, the commemoration includes the 9 million Americans, approximately 7 million living today, who served in the United States Armed Forces during this period, and makes no distinction between those who served in-country, in-theater, or were stationed elsewhere during those 20 years because all of them answered the call or duty; and

**WHEREAS**, Veterans Affairs Secretary Robert A McDonald has designated March 29th, the Vietnam 50th Anniversary, as a day to honor those who have "borne the battle", and to extend gratitude and appreciation to them and their families;

**NOW, THEREFORE**, I Richard Thomas, Mayor of Willows, California, do hereby proclaim March 29th as,

## **"WELCOME HOME VIETNAM VETERANS' DAY"**

and encourage our citizens to recognize and appreciate the service and sacrifices made by Vietnam Veterans and their families.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused this official seal of the City of Willows to be affixed this 28th day of March, 2023.



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Richard Thomas, Mayor



**PERIOD**

**2/13/2023 TO 03/17/2023**

**Payroll Direct Deposit Z46352 TO Z46415**

**General Checking 40610 TO 40640**

**APPROVAL DATE 03/28/2023**

**APPROVED \_\_\_\_\_**

REPORT.: 02/27/23  
 RUN ON.: 02/27/23 Time: 10:27  
 RUN BY.: Katie Butler

CITY OF WILLOWS

PAGE: 001  
 ID #: SPVR  
 CTL.: WIL

Vendor Check Register Print

Number	Date	Vendor/Organization	Invoice Id	Date	Description/Reference	Period	Amount	Amount Paid
40610	02/27/23	AFL01 AFLAC- FLEX ONE	C30228	02/28/23	AFLAC DENTAL PRETAX	02-23	215.28	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	1C30228	02/28/23	AFLAC CANCER PRETAX	02-23	145.15	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	2C30228	02/28/23	AFLAC ACC PRETAX	02-23	214.64	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	3C30228	02/28/23	AFLAC SUPPLMNTL LIFE	02-23	71.50	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	4C30228	02/28/23	AFLAC STD INS	02-23	189.28	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	5C30228	02/28/23	AFLAC EVENT/CRITICAL	02-23	28.34	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	6C30228	02/28/23	AFLAC HOSPITAL PRETA	02-23	116.22	
40610	02/27/23	AFL01 AFLAC- FLEX ONE	7C30228	02/28/23	AFLAC VISION PRETA	02-23	50.30	1030.71
40611	02/27/23	HUM01 HUMANA DENTAL/VISION	C30228	02/28/23	DENTAL\VISION	02-23	1214.61	1214.61
40612	02/27/23	KEE01 KEENAN & ASSOCIATES- FDAC	C30228	02/28/23	MEDICAL	02-23	18595.36	18595.36
40613	02/27/23	UNI17 UNITED PUBLIC EMPLOYEES AS	C30228	02/28/23	PUBLIC SAFETY DUES	02-23	91.40	91.40
40614	02/27/23	WIL01 WILLOWS EMPLOYEES ASSOC.	C30228	02/28/23	EMPLOYEES ASSOC.DUES	02-23	24.00	24.00
TOTAL DISBURSED...							20956.08	20956.08

REPORT.: 02/28/23  
 RUN...: 02/28/23 Time: 10:03  
 Run By.: Katie Butler

CITY OF WILLOWS  
 Check Register

PAGE: 001  
 ID #: PRCR  
 CTL.: WIL

Check Number	Date	Payroll Date	**Employee** Num Name	Actual Period	Fiscal Period	Gross Amount	Tax Amount	Deduction Amount	Check Amount
40615	03/03/23	02/26/23	MAR00 MARTINEZ, JULIANA	03-23	09-23	352.00	30.09	.00	321.91
40616	03/03/23	02/26/23	BEA00 BEATTY, RYAN	03-23	09-23	155.00	13.26	.00	141.74
40617	03/03/23	02/26/23	CAN00 CANO, ILIANNA	03-23	09-23	155.00	13.26	.00	141.74
40618	03/03/23	02/26/23	PAL03 PALAFOX-SAN, NYLA	03-23	09-23	155.00	13.26	.00	141.74
446352	03/03/23	02/26/23	HAN02 HANSEN, GARY L	03-23	09-23	250.00	19.13	230.87	.00
446353	03/03/23	02/26/23	HOF01 HOFHENKE, CASEY	03-23	09-23	250.00	21.38	228.62	.00
446354	03/03/23	02/26/23	THO00 THOMAS, RICHARD	03-23	09-23	250.00	21.38	228.62	.00
446355	03/03/23	02/26/23	VOD00 VODDEN, DAVID	03-23	09-23	250.00	21.38	228.62	.00
446356	03/03/23	02/26/23	WIL02 WILLIAMS, JEFF	03-23	09-23	250.00	19.13	230.87	.00
446357	03/03/23	02/26/23	BRO01 Brown, Martha	03-23	09-23	5955.77	1741.55	4214.22	.00
446358	03/03/23	03/31/23	BUR00 Burt, Kellie D	03-23	09-23	50.00	4.28	45.72	.00
446359	03/03/23	02/26/23	BUT01 BUTLER, KATIE LEEANN	03-23	09-23	2117.38	554.13	1563.25	.00
446360	03/03/23	02/26/23	FAH00 FAHEY, LORI	03-23	09-23	3384.77	831.77	2553.00	.00
446361	03/03/23	02/26/23	OSE00 OSEMMEGIE, LOUIS	03-23	09-23	2701.85	623.94	2077.91	.00
446362	03/03/23	03/31/23	PRI00 Pride, Lori A	03-23	09-23	50.00	4.28	45.72	.00
446363	03/03/23	02/26/23	BOB00 BOBADILLA, PEDRO D	03-23	09-23	50.00	4.28	45.72	.00
446364	03/03/23	02/26/23	PIA00 PIATT, JAMES PATRICK	03-23	09-23	4807.69	1758.42	3049.27	.00
446365	03/03/23	02/26/23	RUS01 RUSTENHOVEN, TARA L	03-23	09-23	2404.00	614.82	1789.18	.00
446366	03/03/23	02/26/23	ARE00 Arellanes, Ashley Marie	03-23	09-23	653.98	68.05	585.93	.00
446367	03/03/23	02/26/23	BRI00 BRIONES, BRENDA VALENZU	03-23	09-23	224.00	29.16	194.84	.00
446368	03/03/23	02/26/23	EHO02 KHORN, CAITLIN A	03-23	09-23	1373.38	329.32	1044.06	.00
446369	03/03/23	02/26/23	SPE02 SPENCE, KYLIEGH C	03-23	09-23	544.00	47.65	496.35	.00
446370	03/03/23	02/26/23	VAR00 Vargas, Giovanni	03-23	09-23	592.00	56.54	535.46	.00
446371	03/03/23	02/26/23	BOB01 Bobadilla, Tristan	03-23	09-23	155.00	13.26	141.74	.00
446372	03/03/23	02/26/23	FLO00 Flowerdew, Nick	03-23	09-23	155.00	13.26	141.74	.00
446373	03/03/23	02/26/23	HUT04 HUTSON, KRISTINA RENEE	03-23	09-23	602.50	104.85	497.65	.00
446374	03/03/23	02/26/23	PEA05 Peabody, Garrett	03-23	09-23	131.75	11.27	120.48	.00
446375	03/03/23	02/26/23	RAY00 Raygoza, Rodrigo	03-23	09-23	175.00	14.97	160.03	.00
446376	03/03/23	02/26/23	THR00 Throm, Billie	03-23	09-23	155.00	13.26	141.74	.00
446377	03/03/23	02/26/23	ENO00 ENOS, KYLE	03-23	09-23	2520.36	757.42	1762.94	.00
446378	03/03/23	02/26/23	HUT01 Hutson, Evan C	03-23	09-23	854.88	80.29	774.59	.00
446379	03/03/23	02/26/23	LOM00 LOMBARD, TYLER JOSEPH	03-23	09-23	2276.09	639.24	1636.85	.00
446380	03/03/23	02/26/23	LOP02 Lopez, Jose	03-23	09-23	854.88	82.46	772.42	.00
446381	03/03/23	02/26/23	MON00 MONCK, NATHANIAL T	03-23	09-23	4538.77	1658.83	2879.94	.00
446382	03/03/23	02/26/23	ABO00 ABOLD, STEVEN B	03-23	09-23	2093.18	471.62	1621.56	.00
446383	03/03/23	02/26/23	CAZ01 Cazares, Benjamin L.	03-23	09-23	1643.85	338.37	1305.48	.00
446384	03/03/23	02/26/23	MIN00 MINGS, MICHAEL E	03-23	09-23	1808.15	606.94	1201.21	.00
446385	03/03/23	02/26/23	PFY00 PFYL, NATISA N	03-23	09-23	3001.51	825.81	2175.70	.00
446386	03/03/23	02/26/23	RAN01 RANDOLPH, MATTHEW	03-23	09-23	2112.04	511.99	1600.05	.00
446387	03/03/23	02/26/23	REB00 REED, JOSHUA	03-23	09-23	1567.69	252.31	1315.38	.00
446388	03/03/23	02/26/23	VAS01 VASQUEZ, PEDRO CEASAR	03-23	09-23	2550.40	515.74	2034.66	.00
						54171.87	13752.35	39672.39	747.13

REPORT.: 03/03/23  
RUN ON.: 02/28/23 Time: 10:20  
RUN BY.: Katie Butler

CITY OF WILLOWS

PAGE: 001  
ID #: SPVR  
CTL.: WIL

Vendor Check Register Print

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40619	03/03/23	AFL02 AFLAC WAGE WORKS	C30228	02/28/23	AFLAC DEPENDENT PRETAX	03-23	142.31	142.31
40620	03/03/23	EDD01 EMPLOYMENT DEVELOP.DEPT. S	C30228	02/28/23	STATE INCOME TAX	03-23	1348.74	1348.74
40621	03/03/23	EDD02 EMPLOYMENT DEVELOPMENT DEP	C30228	02/28/23	SDI	03-23	470.71	470.71
40622	03/03/23	ICM01 ICMA RETIREMENT TRUST 457	C30228	02/28/23	DEFERRED COMP - ICMA	03-23	200.00	200.00
40623	03/03/23	NAT00 NATIONWIDE RETIREMENT SOLU	C30228	02/28/23	USCM DEF. COMP. NAT	03-23	1659.49	
40623	03/03/23	NAT00 NATIONWIDE RETIREMENT SOLU	1C30228	02/28/23	USCM DEF. COMP. MTCH	03-23	278.85	1938.34
40624	03/03/23	PER01 P.E.R.S.	C30228	02/28/23	PERS PAYROLL REMITTANCE	03-23	8149.14	8149.14
40625	03/03/23	UMP00 UMPQUA BANK	C30228	02/28/23	DIRECT DEPOSIT	03-23	36553.51	36553.51
40626	03/03/23	UMP01 UMPQUA BANK - MYTAXPAYER	C30228	02/28/23	FEDERAL INCOME TAX	03-23	3699.94	
40626	03/03/23	UMP01 UMPQUA BANK - MYTAXPAYER	1C30228	02/28/23	FICA	03-23	6546.78	
40626	03/03/23	UMP01 UMPQUA BANK - MYTAXPAYER	2C30228	02/28/23	MEDICARE	03-23	1531.22	11777.94
TOTAL DISBURSED...							60580.69	60580.69

REPORT.: 03/01/23  
RUN...: 03/01/23 Time: 09:08  
Run By.: Katie Butler

CITY OF WILLOWS  
Check Register

PAGE: 001  
ID #: PRCR  
CTL: WIL

Check Number	Date	Payroll Date	**Employee** Num	Name	Actual Period	Fiscal Period	Gross Amount	Tax Amount	Deduction Amount	Check Amount
40627	03/01/23	03/01/23	OSE00	OSEMWEGIE, LOUIS	03-23	09-23	1350.92	240.90	.00	1110.02
							1350.92	240.90	.00	1110.02

REPORT.: 03/01/23  
RUN...: 03/01/23 Time: 09:12  
Run By.: Katie Butler

CITY OF WILLOWS  
Check Register

PAGE: 001  
ID #: PRCR  
CTL.: WIL

Check Number	Date	Payroll Date	**Employee**		Actual Fiscal Period Period	Gross Amount	Tax Amount	Deduction Amount	Check Amount
			Num	Name					
40628	03/01/23	03/01/23	OSE00	OSEMWEGIE, LOUIS	03-23 09-23	2322.03	376.71	.00	1945.32
						2322.03	376.71	.00	1945.32
=====									

REPORT: 03/14/23  
 RUN: 03/14/23 Time: 13:52  
 Run By: Katie Butler

CITY OF WILLOWS  
 Check Register

PAGE: 001  
 ID #: PRCR  
 CTL: WIL

Check Number	Date	Payroll Date	**Employee** Num Name	Actual Period	Fiscal Period	Gross Amount	Tax Amount	Deduction Amount	Check Amount
40629	03/17/23	03/12/23	MAR00 MARTINEZ, JULIANA	03-23	09-23	392.00	33.51	.00	358.49
40630	03/17/23	03/12/23	BEA00 BEATTY, RYAN	03-23	09-23	155.00	13.26	.00	141.74
40631	03/17/23	03/12/23	CAN00 CANO, ILIANNA	03-23	09-23	155.00	13.26	.00	141.74
40632	03/17/23	03/12/23	PAL03 PALAFOX-SAN, NYLA	03-23	09-23	155.00	13.26	.00	141.74
446389	03/17/23	03/12/23	BRO01 Brown, Martha	03-23	09-23	5955.77	1763.88	4191.89	.00
446390	03/17/23	03/12/23	BUT01 BUTLER, KATIE LEEANN	03-23	09-23	2077.38	543.26	1534.12	.00
446391	03/17/23	03/12/23	FAH00 FAHEY, LORI	03-23	09-23	3344.77	820.91	2523.86	.00
446392	03/17/23	03/12/23	PIA00 PIATT, JAMES PATRICK	03-23	09-23	4807.69	1758.42	3049.27	.00
446393	03/17/23	03/12/23	RUS01 RUSTENHOVEN, TARA L	03-23	09-23	2364.00	605.27	1758.73	.00
446394	03/17/23	03/12/23	ARE00 Arellanes, Ashley Marie	03-23	09-23	653.98	68.05	585.93	.00
446395	03/17/23	03/12/23	BRI00 BRIONES, BRENDA VALENZU	03-23	09-23	256.00	31.88	224.12	.00
446396	03/17/23	03/12/23	EH002 EHORN, CAITLIN A	03-23	09-23	1333.38	319.33	1014.05	.00
446397	03/17/23	03/12/23	SPE02 SPENCE, KYLIEGH C	03-23	09-23	544.00	47.65	496.35	.00
446398	03/17/23	03/12/23	VAR00 Vargas, Giovanni	03-23	09-23	720.00	86.69	633.31	.00
446399	03/17/23	03/12/23	BOB01 Bobadilla, Tristan	03-23	09-23	155.00	13.26	141.74	.00
446400	03/17/23	03/12/23	FLO00 Flowerdew, Nick	03-23	09-23	155.00	13.26	141.74	.00
446401	03/17/23	03/12/23	HUT04 HUTSON, KRISTINA RENEE	03-23	09-23	1412.50	273.23	1139.27	.00
446402	03/17/23	03/12/23	PEA05 Peabody, Garrett	03-23	09-23	155.00	13.26	141.74	.00
446403	03/17/23	03/12/23	RAY00 Raygoza, Rodrigo	03-23	09-23	175.00	14.97	160.03	.00
446404	03/17/23	03/12/23	THR00 Throm, Billie	03-23	09-23	77.50	6.63	70.87	.00
446405	03/17/23	03/12/23	ENO00 ENOS, KYLE	03-23	09-23	2399.39	758.69	1640.70	.00
446406	03/17/23	03/12/23	LOM00 LOMBARD, TYLER JOSEPH	03-23	09-23	2068.81	616.95	1451.86	.00
446407	03/17/23	03/12/23	LOP02 Lopez, Jose	03-23	09-23	1753.85	394.48	1359.37	.00
446408	03/17/23	03/12/23	MON00 MONCK, NATHANIAL T	03-23	09-23	4538.77	1658.82	2879.95	.00
446409	03/17/23	03/12/23	ABO00 ABOLD, STEVEN B	03-23	09-23	1893.18	427.07	1466.11	.00
446410	03/17/23	03/12/23	CAZ01 Cazares, Benjamin L.	03-23	09-23	1784.30	367.52	1416.78	.00
446411	03/17/23	03/12/23	MIN00 MINGS, MICHAEL E	03-23	09-23	1967.05	662.17	1304.88	.00
446412	03/17/23	03/12/23	PFY00 PFYL, NATISA N	03-23	09-23	2961.51	810.95	2150.56	.00
446413	03/17/23	03/12/23	RAN01 RANDOLPH, MATTHEW	03-23	09-23	1556.34	365.80	1190.54	.00
446414	03/17/23	03/12/23	REE00 REED, JOSHUA	03-23	09-23	1527.69	248.01	1279.68	.00
446415	03/17/23	03/12/23	VAS01 VASQUEZ, PEDRO CEASAR	03-23	09-23	2092.62	394.79	1697.83	.00
						49587.48	13158.49	35645.28	783.71

REPORT.: 03/17/23  
 RUN ON.: 03/15/23 Time: 09:57  
 RUN BY.: Katie Butler

CITY OF WILLOWS

PAGE: 001  
 ID #: SPVR  
 CTL.: WIL

Vendor Check Register Print

Number	Date	Vendor/Organization	Invoice Id	Date	Description/Reference	Period	Amount	Amount Paid
40633	03/17/23	AFL02 AFLAC WAGE WORKS	C30315	03/15/23	AFLAC DEPENT PRETAX	03-23	142.31	142.31
40634	03/17/23	EDD01 EMPLOYMENT DEVELOP.DEPT. S	C30315	03/15/23	STATE INCOME TAX	03-23	1323.54	1323.54
40635	03/17/23	EDD02 EMPLOYMENT DEVELOPMENT DEP	C30315	03/15/23	SDI	03-23	465.58	465.58
40636	03/17/23	ICM01 ICMA RETIREMENT TRUST 457	C30315	03/15/23	DEFERRED COMP - ICMA	03-23	200.00	200.00
40637	03/17/23	NAT00 NATIONWIDE RETIREMENT SOLU	C30315	03/15/23	USCM DEF. COMP. NAT	03-23	1559.49	
40637	03/17/23	NAT00 NATIONWIDE RETIREMENT SOLU	1C30315	03/15/23	USCM DEF. COMP. MTCH	03-23	278.85	1838.34
40638	03/17/23	PER01 P.E.R.S.	C30315	03/15/23	PERS PAYROLL REMITTANCE	03-23	7994.86	7994.86
40639	03/17/23	UMP00 UMPQUA BANK	C30315	03/15/23	DIRECT DEPOSIT	03-23	32655.84	32655.84
40640	03/17/23	UMP01 UMPQUA BANK - MYTAXPAYER	C30315	03/15/23	FEDERAL INCOME TAX	03-23	3696.60	
40640	03/17/23	UMP01 UMPQUA BANK - MYTAXPAYER	1C30315	03/15/23	FICA	03-23	6414.06	
40640	03/17/23	UMP01 UMPQUA BANK - MYTAXPAYER	2C30315	03/15/23	MEDICARE	03-23	1500.04	11610.70
TOTAL DISBURSED...							56231.17	56231.17



# Willows City Council Draft Action Meeting Minutes February 21, 2023

Agenda Item #6b.

City Council

Rick Thomas, Mayor  
David Vodden, Vice Mayor  
Gary Hansen, Council Member  
Jeff Williams, Council Member  
Casey Hofhenke, Council Member

City Manager

Marti Brown

City Clerk

Vacant

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: Councilmembers Williams, Hansen and Hofhenke, Vice Mayor Vodden and Mayor Thomas

4. **CHANGES TO THE AGENDA**

None

5. **DISCUSSION & ACTION CALENDAR**

a. **Power Purchase Agreement for Solar Facility Project**

Action: Adopt Resolution 2023-15 authorizing the City Manager to execute a Power Purchase Agreement (PPA) with Trinary Energy to finance the buyout of the existing agreement currently held with Clearway, and to construct and operate a new solar energy system to replace the current solar array located adjacent to the wastewater treatment plant at 1600 South Tehama Street and offset the cost of the wastewater treatment plant operations to a minimum of 90 percent of the treatment plant's energy requirements.

Moved/Seconded: Councilmember Hansen and Vice Mayor Vodden

**Yes:** Hansen, Hofhenke, Vice Mayor Vodden and Mayor Thomas

**Noes:** Councilmember Williams

b. **Facilities Use Agreement with Willows Unified School District to Use the District's Swimming Pool for the 2023 City of Willows Summer Swim Season**

Action: Authorize the City Manager, or her designee, to execute a Facilities Use Agreement with the Willows Unified School District to use the School District's pool during the 2023 summer swim season for an amount not to exceed \$20,000.00

Moved/Seconded: Councilmembers Hansen and Hofhenke

**Yes:** Councilmembers Hansen, Hofhenke, Williams, Vice Mayor Vodden and Mayor Thomas

## **6. CLOSED SESSION**

**a. Conference with Legal Counsel – Anticipated Litigation Significant exposure to litigation pursuant to § 54956.9(d)(4): (One (1) case).**

**b. Public Employee Appointment (§ 54957) Title: City Attorney.**

Potential Action: The City Attorney has terminated the legal services agreement with the City; therefore, the Council will consider authorizing the City Manager to issue a request for proposals, (RFP) to qualified firms for general legal (City Attorney) services.

## **7. OPEN SESSION REPORT FROM CLOSED SESSION**

a. No report

## **8. ADJOURNMENT - 9:07PM**

Dated: March 23, 2023

---

Marti Brown, City Manager



# Willows City Council Draft Action Special Meeting Minutes February 27, 2023

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

City Council  
Rick Thomas, Mayor  
David Vodden, Vice Mayor  
Gary Hansen, Council Member  
Jeff Williams, Council Member  
Casey Hofhenke, Council Member

City Manager  
Marti Brown

City Clerk  
Vacant

## 1. CALL TO ORDER – 5:30 PM

## 2. PLEDGE OF ALLEGIANCE

## 3. ROLL CALL

Councilmembers Present: Council Members Williams, Hansen and Hofhenke, Vice\* Mayor Vodden and Mayor Thomas

## 4. PRESENTATION AND DISCUSSION

- a. Council Study Session: South Willows Development Potential on City-owned Property  
Action: Staff was directed to agendize a Cal Water Study session and request the Willows Unified School District to return to the City and City Council with detailed proposals for barn project and its location.

## 5. ADJOURNMENT – 7:07 PM

Dated: March 23, 2023

---

Marti Brown, City Manager



# Willows City Council Draft Action Meeting Minutes February 28, 2023

City Council  
Rick Thomas, Mayor  
David Vodden, Vice-Mayor  
Jeff Williams, Councilmember  
Gary Hansen, Councilmember  
Casey Hofhenke, Councilmember

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

City Manager  
Marti Brown

City Clerk  
Vacant

## 1. CALL TO ORDER– 6:00 PM

## 2. PLEDGE OF ALLEGIANCE

## 3. ROLL CALL

Councilmembers Present: Councilmembers Hofhenke and Williams, Vice-Mayor Vodden, and Mayor Thomas.

Councilmember Absent: Councilmember Hansen

## 4. CHANGES TO THE AGENDA

None

## 5. PUBLIC COMMENT & CONSENT CALENDAR FORUM

### Consent Calendar:

**Passed** a motion to adopt the Consent Calendar in one motion. (Unanimous).

Moved/Seconded: Vice Mayor Vodden and Councilmember Hofhenke.

**Yes:** Councilmembers Williams and Hofhenke, Vice Mayor Vodden and Mayor Thomas.

**Absent:** Councilmember Hansen

### a. Register Approval

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

### b. Minutes Approval

Action: Approved City Council Minutes of the February 14, 2023, City Council meeting.

### c. Updated and Revised Job Classification – Finance & Human Resources Analyst

Action: Approve the updated and revised Finance & Human Resources Analyst job classification.

### d. JMCM Consulting Contract to Prepare Safer Grant Application

Action: Authorize City Manager or designee to execute a contract with JMCM Consulting to

prepare a Staffing for Adequate Fire and Emergency Response (SAFER) Grant application for the Willows Fire Department.

## 6. DISCUSSION & ACTION CALENDAR

### a. **Purchase New Fire Department Software**

Action: Authorize City Manager or designee to purchase Imagetrend reporting software for Fire Department use.

Moved/Seconded: Councilmembers Williams and Hofhenke.

**Yes:** Councilmembers Hofhenke, Williams, Mayor Thomas, and Vice Mayor Vodden.

**Absent:** Councilmember Hansen

### b. **Street Banner Program**

Action: Authorize Staff to develop an application for non-profits to submit for the eight (8) remaining banners in the downtown banner program and advertise on social media and other sources.

Moved/Seconded: Vice Mayor Vodden and Councilmember Hofhenke

**Yes:** Councilmembers Hofhenke and Williams, Vice Mayor Vodden and Mayor Thomas

**Absent:** Councilmember Hansen

## 7. COMMENTS & REPORTS

- a. City Council Correspondence
- b. City Council Comments and Reports

## 8. CLOSED SESSION

### a. **Public Employee Appointment (§ 54957)**

Title: City Attorney

## 9. OPEN SESSION REPORT FROM CLOSED SESSION

- a. No report

## 10. ADJOURNMENT – 7:15 PM

Dated: March 23, 2023

---

Marti Brown, City Manager



# Willows City Council Draft Action Special Meeting Minutes March 21, 2023

City Council  
Rick Thomas, Mayor  
David Vodden, Vice Mayor  
Jeff Williams, Council Member  
Gary Hansen, Council Member  
Casey Hofhenke, Council Member

City Manager  
Marti Brown

City Clerk  
Vacant

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: Councilmembers Hansen, Williams and Hofhenke, Vice-Mayor Vodden and Mayor Thomas

**4. CHANGES TO THE AGENDA**

No changes.

**5. DISCUSSION & ACTION CALENDAR**

**a. Solar Power Purchase Agreement with Trinary Energy - Additional Components**

Action: Seek Request for Proposals (RFP) for a Power Purchase Agreement, lease or purchase option of solar infrastructure on Fire Station and Civic Center.

Moved/Seconded: Councilmembers Hofhenke, Williams

**Yes:** Councilmembers Hofhenke, Williams, Hansen, Vice Mayor Vodden and Mayor Thomas

**6. CLOSED SESSION**

**a. Public Employee Discipline/Dismissal Release (§ 54957(b))**

**7. OPEN SESSION REPORT FROM CLOSED SESSION**

- a. Council directed the City Attorney to work with the Mayor to select a qualified outside neutral investigator to investigate and evaluate claims by Louis Osemwegie, the former City Clerk/Assistant to the City Manager, related to circumstances of his employment; and authorize the Mayor to execute an agreement with an investigator for that investigation.

**8. ADJOURNMENT – 9:03 PM**

Dated: March 23, 2023

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Marti Brown, City Manager



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Date: March 28, 2023  
To: Honorable Mayor and Councilmembers  
From: Marti Brown, City Manager  
Subject: Planning Commission Appointments

---

**Recommendation:**

Consider the recommendation of the Council appointed ad hoc committee of Councilmembers Hansen and Williams to appoint to the Planning Commission Maria Ehorn to the longer term position that expires on December 31, 2025, and Llanira Valencia and Holly Meyers to the shorter term positions that expire on December 31, 2023.

**Rationale for Recommendation:**

Three Planning Commissioners recently resigned and the vacancies need to be filled. Their terms expire on December 31, 2025, and December 31, 2023.

**Background:**

As directed by Council at the January 10, 2023, Regular City Council Meeting, City staff executed a recruitment process to appoint Commissioners to the Planning Commission. Standard recruitment procedures were followed. City staff received five applications for the two seats scheduled to expire on December 31, 2023.

**Discussion & Analysis:**

On March 8, 2023, Councilmembers Hansen and Williams interviewed the five qualified applicants. After the interviews (as well as the application deadline), Planning Commissioner Lorri Pride submitted her resignation. On March 21, 2023, Councilmembers Hansen and Williams met again to discuss their collective recommendation to the Council for Planning Commissioner appointments. They also discussed making a third appointment recommendation considering former Commissioner Pride's resignation. Since five applications were received and there were now three PC vacancies, the ad hoc committee agreed that they would recommend three appointments to the full Council from the current pool of applicants rather than re-post the new vacancy and recruitment. As a result, the ad hoc committee directed staff to include Planning Commission appointments on the March 28, 2023, City Council meeting agenda recommending PC candidates Maria Ehorn, Holly Meyers and Llanira Valencia to the Willows Planning Commission. The full Council may also consider and direct staff to repost and recruit

for the third PC position vacated by Lorri Pride after the appointment of the Council ad hoc committee and after the deadline for Planning Commission applications. Otherwise, if approved at the March 28, 2023, City Council Meeting, the three appointed Planning Commissioners will be sworn in at the first Planning Commission meeting on April 19, 2023.

**Fiscal Impact:**

There is no fiscal impact.



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Date: March 28, 2023  
To: Honorable Mayor and Councilmembers  
From: Karen Mantele, Principal Planner  
Marti Brown, City Manager  
Subject: 2022 Housing Element Annual Progress Report (APR)

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**Recommendation:**

Approve the Housing Element Annual Progress Report (APR) and direct staff to forward it to the California Department of Housing and Community Development (HCD) and Office of Planning and Research (OPR).

**Rationale for Recommendation:**

Per State Government Code Section 65400, a Housing Element APR is required by April 1 of each calendar year for all incorporated California cities.

**Background:**

The current Willows Housing Element covers the period of 2014-2019, a five-year planning horizon. The HCD subsequently extended the planning horizon through 2021 to bring the city into an eight-year planning cycle. The City of Willows is now on an eight-year planning cycle to update the Housing Element, and since January 2020 the city has been working on this assignment.

The 2014-2019 Housing Element outlined the city's plan to meet the Regional Housing Needs Assessment (RHNA), which identifies existing and projected housing needs of all income groups. The Regional Needs Allocation distribution for all income levels is set by HCD. State law requires that communities employ planning and funding mechanisms for meeting the housing needs goals.

The following figures prescribe how many housing units the City of Willows must plan for based on the current RHNA numbers at varying levels of affordability. Additionally, the chart shows how many units have been developed, between the planning period, which is from December 31, 2018 to November 30, 2029.

Household Income Level	RHNA Units Planned		Units Developed	Year
Very Low	47	6	24 MF apt. =	2021
Low	22	18	24 unit apt	2021
Moderate	36	14	251 S Tehama/	2021
		14	601 N Tehama/	2021
		1	Conversion to SFR/	2022
Above Moderate	80	3	2021	
		2	2020	
		1	2019	
		1	2022	
TOTAL # of new RHNA # for planning period 2018-2029	185	60 or 32% completed		

The 2014-2019 Housing Element included Goals and Policies, as well as the Programs to administer them. This annual report will summarize those programs since a new Housing Element will be in effect next reporting period.

The following is a summary of the Goals and Programs associated with each Goal during this Housing Element timeframe:

**HD-1:** Provide a variety of housing unit types and sizes to meet the Regional Housing Needs Allocation (RHNA) for the City of Willows (11 programs).

**EC-1:** Ensure increased energy self-sufficiency through use of energy conservation measures in all homes, including extremely low-, very low-, low- and moderate-income housing (3 programs).

**MI-1:** Ensure that the quality, safety, affordability, and livability of the housing stock in Willows is continually maintained or upgraded, and that dilapidated housing which cannot be improved is replaced (2 programs).

**RC-1:** Remove or eliminate governmental constraints on the maintenance, improvement, and development of housing, where appropriate and legally possible (4 programs)

**EO-1:** Ensure that housing programs maximize choice, avoid economic segregation, and avoid discrimination based on age, sex, race, and ethnic background (1 program).

Goal HD-1 was met by partnering with two affordable housing developers that applied for State HOME funds to support the development of two projects: a 49-unit Senior project constructed in 2015 targeting very low-income seniors, and a 24-unit family project constructed in 2021

targeting both very low- and low-income households (Programs HD-1.1.1, HD-1.3.1, and HD-1.4.4). The city also completed a revision to the Zoning Ordinance to provide consistency with General Plan residential densities by removing the 14-dwelling unit per acre maximum density in the R-3 and R-P zoning districts.

The city completed all the Programs associated with Goal RC-1, Removing Governmental Constraints. The city amended its Zoning Ordinance to allow transitional and supportive housing in all zones allowing residential units and removed all references limiting family household sizes for the definition of “family” (Programs RC-1.3.1 and 1.3.2). The city also maintains compliance with the California Building Code through ongoing assessment of the Zoning Ordinance for needed amendments (Program RC-1.1.1) and will continue to regularly assess its local development fees in comparison to other jurisdictions within the region (Program RC-1.2.1).

The city did not make progress on the following Programs within the last Housing Element due to insufficient staff resources to carry them out:

- Energy Conservation, EC-1.1.1 and 1.1.2: These Programs were intended to promote weatherization and energy audit programs offered by the Glenn County Community Action Department and PG&E.
- Maintenance and Improvement of Existing Housing, MI-1.1.1: This Program directed City staff to apply for State Housing Rehabilitation funding available through CDBG and HOME to address single family housing in need of rehabilitation.
- Equal Opportunity, EO-1.1.1: This Program was intended to develop an equal housing opportunity brochure and tenant advocacy program in coordination with Glenn County. These will be addressed in the new housing element update cycle.

### **Discussion & Analysis:**

During 2022, the city met with a potential local housing developer who contacted the city as he was interested in residential development within the city, particularly in the southern portion. The lack of existing infrastructure including a water line, stalled the development of this residential project.

During this same time frame, staff was contacted by the Rural Communities Housing group and CHIP Housing regarding three separate vacant parcels for potential supportive housing and or affordable housing projects. One of the parcels was outside the city limits but within the Willows sphere of influence. To date, however, no applications have been submitted.

In 2022, the Planning Commission approved the following projects:

- A new two-story four-plex within a commercial zone, the plans of which are currently under plan check review.
- A tentative parcel split of one lot into two, which creates two separate parcels for future residential development.

- A use permit to develop a vacant parcel in the Entryway Zone into a residential use. Staff administratively approved a change of use from a commercial to residential use, thereby adding another residential unit to the number of residential units added in the year.
- One new housing unit (a manufactured home) was issued a certificate of occupancy in 2022.
- One request was received to build an Accessory Dwelling Unit, however, a permit application has not yet been submitted.

Several public requests have been received from regarding the city code for vacation and/or short-term rentals, as well as live work uses. Currently, the Willows Municipal Code (WMC) does not address or list any of these uses. However, the city anticipates updating the full municipal code within the next two years, wherein these types of uses may be addressed and considered.

**Fiscal Impact:**

There is no fiscal impact with the Annual Report, other than staff time for preparation.

**Attachment:**

Attachment 1: Annual Housing Element Report Form  
(Required by the State's Housing & Community Development Department)

Please Start

General Information	
Jurisdiction Name	Willows
Reporting Calendar Year	2022
Contact Information	
First Name	Karen
Last Name	Mantele
Title	Principal Planner
Email	<a href="mailto:kmantele@cityofwillows.org">kmantele@cityofwillows.org</a>
Phone	5309347041
Mailing Address	
Street Address	201 North Lassen Street
City	Willows
Zipcode	95988

[illegible]

ANNUAL ELEMENT PROGRAM REPORT									
Reporting Element Implementation									
Reporting Period: 2023-2024									
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Jurisdiction	Willows	
Reporting Year	2022	(Jan. 1 - Dec. 31)
Planning Period	5th Cycle	06/30/2014 - 11/30/2021

ANNUAL ELEMENT PROGRESS REPORT  
Housing Element Implementation

This table is auto-populated once you enter your jurisdiction name and current year data. Past year information comes from previous APRs.  
Please contact HCD if your data is different than the material supplied here

Table B													
Regional Housing Needs Allocation Progress													
Permitted Units Issued by Affordability													
		1	2										3
Income Level		RHNA Allocation by Income Level		2014	2015	2016	2017	2018	2019	2020	2021		Total Units to Date (all years)
													Total Remaining RHNA by Income Level
Very Low	Deed Restricted	47	1	-	49	-	-	-	-	-	-	-	
	Non-Deed Restricted		-	-	-	-	-	-	-	-	-	-	50
Low	Deed Restricted	22	24	-	-	2	-	-	-	24	-	-	
	Non-Deed Restricted		2	-	-	-	-	-	2	-	-	-	54
Moderate	Deed Restricted	36	-	-	-	-	-	-	-	-	-	-	
	Non-Deed Restricted		19	-	-	1	-	-	-	1	15	-	36
Above Moderate		80	5	-	-	-	2	-	3	-	-	-	10
Total RHNA		185											
Total Units			51	-	49	3	2	-	5	25	15	-	150
70													
Progress toward extremely low-income housing need, as determined pursuant to Government Code 65583(a)(1).													
		5											6
		Extremely low-income Need		2014	2015	2016	2017	2018	2019	2020	2021		Total Units to Date
													Total Units Remaining
Extremely Low-Income Units*		24		-	-	-	-	-	-	24	-	-	24
													-

\*Extremely low-income housing need determined pursuant to Government Code 65583(a)(1). Value in Section 5 is default value, assumed to be half of the very low-income RHNA. May be overwritten.

Note: units serving extremely low-income households are included in the very low-income RHNA progress and must be reported as very low-income units in section 7 of Table A2. They must also be reported in the extremely low-income category (section 13) in Table A2 to be counted as progress toward meeting the extremely low-income housing need determined pursuant to Government Code 65583(a)(1).

Please note: For the last year of the 5th cycle, Table B will only include units that were permitted during the portion of the year that was in the 5th cycle. For the first year of the 6th cycle, Table B will only include units that were permitted since the start of the planning period. Projection Period units are in a separate column.

Please note: The APR form can only display data for one planning period. To view progress for a different planning period, you may login to HCD's online APR system, or contact HCD staff at [apr@hcd.ca.gov](mailto:apr@hcd.ca.gov).

# ANNUAL ELEMENT PROGRESS REPORT

## Housing Element Implementation

Jurisdiction		Willows	
Reporting Year		2022	(Jan. 1 - Dec. 31)
Table D			
Program Implementation Status pursuant to GC Section 65583			
<b>Housing Programs Progress Report</b> Describe progress of all programs including local efforts to remove governmental constraints to the maintenance, improvement, and development of housing as identified in the housing element.			
1	2	3	4
Name of Program	Objective	Timeframe in H.E	Status of Program Implementation
Program HD-1.1.1	Continue to monitor the available residential land in the city to ensure adequate sites are available for the development of housing.	As developers approach the City and as funding is available	The city had interest from Rural Housing and CHIP in sites for affordable and supportive housing. No applications were submitted.
Program HD-1.1.2	Work in close cooperation with Glenn County to ensure the orderly development of unincorporated lands adjacent to the city and the consistency of land use policies and development standards in those areas	The City will meet with County staff on an as-needed basis when future annexations are proposed	No annexations have been proposed
Program HD-1.1.3:	Revise the Zoning Ordinance to provide consistency with the General Plan residential densities by removing the 14 dwelling unit per acre maximum in the density established in the R-3 and R-P zoning districts	Revisions of Zoning Ordinance by October 2015, Review General Plan and Zoning Ordinance for internal consistency annually	Zoning Ordinance revisions Completed in 2015.
Program HD-1.2.1:	Work in close cooperation with Glenn County to ensure the orderly development of unincorporated lands adjacent to the city and the consistency of land use policies and development standards in those areas	Attend monthly meetings and review the zoning and land use maps twice during the planning period	New single family and multi family residential design guidelines were adopted in 2022. The city worked to finish the update of the general plan and housing element
Program HD-1.3.1:	The City will continue to offer pre-application consultations for interested developers and make available public information handouts for each entitlement	Ongoing, as projects are processed through the Planning Department	Public information handouts for Design Review are made available to prospective developers as well as other entitlements
Program HD-1.4.1:	Assist in the development of affordable housing	Annually apply for funds as NOFAs are released	In past seven years the city has applied for two HOME grants in conjunction with an affordable housing developer. One for a senior apt and one for a multi family apt complex. The city was contacted by CHIP and Rural Housing about affordable housing and supportive housing.

Program HD-1.4.2:	Continue to support the emergency housing program operated by the Glenn County Human Resource Agency, which provides emergency shelter for all Glenn County residents provided certain requirements are met, and support the provision of transitional housing	Ongoing	The City works in conjunction with the County of Glenn HR department regarding requests for emergency shelter or transitional housing. The City has not had any requests nor has the county of Glenn
Program HD-1.4.3:	Expand homeownership opportunities for very low- and low-income and first-time homebuyers through the use of CDBG General Allocation funds as they become available	Apply for CDBG allocations	As housing funds become available they will be made public
Program HD-1.4.4	The City will consider providing incentives to builders to provide housing and care choices for seniors of all income levels and levels of independence. Possible incentives may include reduced setbacks, reduced parking requirements, and technical assistance with applications for funding	Offer incentives on an ongoing basis as developers show interest in developing senior housing	A 49 unit senior housing development was completed in 2015. Parking incentives were provided to the development by way of reduced covered parking.
Program HD-1.4.5	Continue to work with housing providers to ensure that special housing needs are addressed for seniors, large families, female-headed households with children, persons with disabilities and developmental disabilities, extremely low-income households, and homeless individuals and families. The City will seek to meet these special housing needs through a combination of regulatory incentives, zoning standards, new housing construction programs, and supportive services programs	Continue to allow the development of housing for the special needs population in Willows. Apply for at least two funding opportunities to address those with special needs during the planning period. Develop informational brochure by June 2015	The City works with any developer who will develop for special needs. In 2015 the city applied for HOME funds to assist with a senior housing development. The informational brochure will be completed by the end of 2020.
Program HD-1.4.6	Encourage the development of housing affordable to extremely low-income households by continuing to work with the private sector, nonprofit agencies, and to secure funds through state and federal programs for development of new lower-income housing and rehabilitation of existing lower-income households. The City will monitor the need for housing for extremely low-income households and evaluate opportunities for funding of these households annually	Monitor the need for housing for extremely low-income households by June 2015, and annually thereafter. Prioritize a portion of the funds, based on the monitoring analysis, as funding is available	<i>The city worked with a property owner to convert a commercial building into a single family residential. The city was contacted about properties within the city for affordable housing and supportive housing however none of the sites worked out for the developers.</i>

Program EC-1.1.1:	Promote and encourage the “weatherization” program administered by the Glenn County Human Resource Agency and funded by Pacific Gas and Electric	Ongoing as funding is available.	The City works with the Glenn County HRA to administer these programs
Program EC-1.1.2	Continue to support the energy audits free to all homes located within the city limits	Ongoing as funding is available.	The City supports free energy audits to homes in the City
Program EC-1.2.1:	Encourage use of solar energy considerations in new residential construction	Ongoing and as projects are processed through the planning dept	The City Building Department has issued numerous solar energy permits for residents within the City over the past year
Program MI-1.1.1	Apply for rehabilitation funding as funding becomes available through the CDBG and HOME programs	Annually apply for CDBG, HOME, and other state and federal funding	Public informational meetings are held annually to announce the availability of grant funding
Program MI-1.2.1	Continue code enforcement of the Housing, Electrical, and Fire Prevention Codes and Health and Safety Regulations by appropriate City departments	Ongoing	The Code Enforcement officer for the City of Willows enforces code violations regularly.
Program RC-1.1.1	Periodically reexamine the Zoning Ordinance (e.g., every two years) for possible amendments to reduce housing construction costs without sacrificing basic health and safety considerations	Biannually, 2014–2019	The City is held to comply with the California Building Codes regarding basic health and safety. Staff will bring forth any ideas for the Zoning Ordinance to re-examined for possible amendments to reduce housing construction costs.
Program RC-1.2.1	Survey other cities in the Glenn County area to ensure that local development fees do not become a constraint on housing production	Survey by December 2016	The survey did not get completed and will be undertaken in the next housing element update cycle.
Program RC-1.3.1	amend the Zoning Ordinance to allow transitional and supportive housing in all zones allowing residential uses and require no conditions other than those conditions identified for residential uses in those zones	Amend Zoning Ordinance by June 2015	Completed in 2015
Program RC-1.3.2	amend the Zoning Ordinance to remove any references limiting household sizes for the definition of “Family”	Amend Zoning Ordinance by June 2015	Completed in 2015



<b>Jurisdiction</b>	Willows
<b>Reporting Year</b>	2022 (Jan. 1 - Dec. 31)

ANNUAL ELEMENT PROGRESS REPORT Local Early Action Planning (LEAP) Reporting (CCR Title 25 §6202)		
Please update the status of the proposed uses listed in the entity's application for funding and the corresponding impact on housing within the reg 50515.02 or 50515.03, as applicable.		
<b>Total Award Amount</b>	\$	65,000.00 <small>Total award amount is auto-populated.</small>

Task	\$ Amount Awarded	\$ Cumulative Reimbursement Requested	1
1.1	\$400.00	\$400.00	
1.2	\$800.00	\$800.00	
1.3	\$2,400.00	\$2,400.00	
2.1	\$400.00	\$400.00	
2.2	\$800.00	\$800.00	
2.3	\$900.00	\$900.00	
2.4	\$1,800.00	\$1,800.00	
2.5	\$1,000.00	\$1,000.00	
3.1	\$2,300.00	\$2,300.00	
4.1	\$1,880.00	\$1,880.00	
5.1	\$320.00	\$320.00	
2.6	\$1,800.00	\$1,800.00	

Completed Entitlement Issued by Affordability Summary			
Income Level		Current Year	
Very Low		Deed Restricted	0
		Non-Deed Restricted	0
Low		Deed Restricted	0
		Non-Deed Restricted	0
Moderate		Deed Restricted	0
		Non-Deed Restricted	0
Above Moderate			5
Total Units			5

Building Permits Issued by Affordability Summary			
Income Level			Current Year
Very Low		Deed Restricted	0
		Non-Deed Restricted	0
Low		Deed Restricted	0
		Non-Deed Restricted	0
Moderate		Deed Restricted	0
		Non-Deed Restricted	0
Above Moderate			1
Total Units			1

Certificate of Occupancy Issued by Affordability Summary			
Income Level			Current Year
Very Low		Deed Restricted	0
		Non-Deed Restricted	0
Low		Deed Restricted	0
		Non-Deed Restricted	0
Moderate		Deed Restricted	0
		Non-Deed Restricted	0
Above Moderate			1
Total Units			1





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Date: March 28, 2023  
To: Honorable Mayor and Councilmembers  
From: Karen Mantele, Principal Planner  
Marti Brown, City Manager  
Subject: 2022 General Plan Annual Progress Report (APR)

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**Recommendation:**

Approve the General Plan Annual Progress Report (APR) and direct staff to forward it to the California Department of Housing and Community Development (HCD) and Office of Planning and Research (OPR).

**Rationale for Recommendation:**

Per State Government Code Section 65400, a General Plan APR is required by April 1 of each calendar year for each incorporated town and/or city. The annual report is required to discuss the efforts the City has undertaken within the past year regarding implementation of its General Plan programs and policies, specifically in the removal of governmental constraints to the maintenance, improvement, and development of housing, and the status of implementation of these programs.

**Background:**

The City of Willows adopted its General Plan in 1981. This Plan was comprised of elements from the County of Glenn with some elements dating back to 1974. The Plan included the following elements: *Land Use, Open Space, Conservation, Circulation, Safety, Seismic, Noise, Scenic Highways, and Housing.*

General Plans that have not been revised within the past eight years are not necessarily legally inadequate. However, the California Supreme Court has stated that local governments have an implied duty to keep their General Plans current and must review and revise their general plans as often as they deem necessary or appropriate. (*DeVita v County of Napa, 9 Cal.4<sup>th</sup> (1995)*). As of 2015, more than half of local jurisdictions have general plans that are more than 15 years old. This is frequently because the process of updating and adopting a General Plan is cost

prohibitive and very time intensive and consuming. Until recently, the City had not updated the General Plan other than for the required Housing Element Updates.

However, in 2019, the City of Willows started the process of updating all of its General Plan Elements (albeit the Housing Element – as that was completed separately). This General Plan APR report addresses the old General Plan, as the newly updated version was not approved until 2023. Therefore, the goals, etc...will be addressed in future APR reports.

There is no form for the GP/APR, only suggested contents for the report per Office of Planning & Research (OPR). This report satisfies the code requirement and addresses the suggested contents.

**Discussion & Analysis:**

During the 2022 calendar year, Staff continued to oversee the progress with updating the General Plan and environmental review documents.

In 2022, the following actions and efforts occurred to bring economic development and housing to the city:

- A Use Permit for a new mobile-food truck was approved by the Commission.
- Design Review of a new three-story Hampton Inn Hotel along N. Humboldt Street was approved by the Commission.
- A Use Permit for a retail cannabis dispensary was approved by the Commission and business license approved by the City Council (in Jan 2023).
- The city adopted residential and multi-family design guidelines to assist potential developers and streamline the approval process.
- A use permit and design review for a new four-plex was approved by the Commission.
- A Downtown Street Banner Program was launched by the city.
- The city was contacted about an RV park development; however, after the initial contact, no future discussions were held.
- The city was contacted by an interested developer for a potential truck stop development near Road 57. City staff met with the project team; however, no follow up development meetings occurred regarding this project.
- Several new business licenses were issued to new retail businesses in the city and throughout the year.
- The City started researching the process for installing an Historic Point of Interest sign on Interstate 5 with Caltrans approval.

**Fiscal Impact:**

There is no fiscal impact with the Annual Report, other than staff time for preparation.



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Date: March 28, 2023

To: Honorable Mayor and Councilmembers

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

Subject: FY 2022-23 Mid-Year Budget Review & Recommended Adjustments

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**Recommendation:**

By Resolution, approve the Mid-Year Budget Review and recommended adjustments.

**Rationale for Recommendation:**

The Mid-Year Budget Review and Adjustments are designed to provide a tool for understanding the City's financial condition during the first part of the fiscal year, projecting the financial condition through the end of the fiscal year, and revising the budget to bring the adopted budget in line with expectations based on previously approved budget amendments and current economic trends and conditions.

**Background:**

This year's Mid-Year Budget Review and Adjustment focuses on management's assessment of overall funding impacts likely to result over the balance of the current fiscal year and as the economy continues to recover from the waning impacts of the COVID-19 Pandemic; while mitigating the potential impacts of economic uncertainty due to higher inflation and resulting higher interest rates. Over the course of the last year, management has found that the magnitude of COVID-related economic impacts has waned significantly; and that economic activity has stabilized. As such, given this and future economic uncertainty, City staff remains actively engaged in the monitoring of all sectors of economic activity and resulting long-term impacts on consumer behavior.

This memorandum provides a snapshot of aggregated Mid-Year adjustments recommended for the balance of FY 2022-23. This memorandum also presents a five-year future forecast for the City's General Fund given an array of assumptions. The information noted below will form the foundation for a PowerPoint presentation to be provided at the City Council Meeting.

**Discussion & Analysis:**

Discussion of the FY 2022-23 Mid-Year activity and update is facilitated by the fund schedules and detail accompanying this report. This report will focus on pertinent recommended changes to budgeted funds, which have been aligned into seven defined groups. Revenue and expenditure schedules have been prepared for each fund. Additionally, since the audit for Fiscal Year 2021-22 has been completed, the Mid-Year update includes updated actual revenue and expenditure data for the year ended June 30, 2022, and fund balance information for each fund.

This Mid-Year report also includes a schedule of the current Citywide authorized staffing levels. Positions noted in this schedule are funded as necessary and included in the long-term forecast presented for the General Fund.

Fund groups discussed are as follows:

- General Fund
- Enterprise Funds
- Special Revenue Funds – Transportation
- Special Revenue Funds – Library
- Special Revenue Funds – Misc. Operational
- Special Revenue Funds – CDBG / Housing
- Special Revenue Funds - Projects
- Special Revenue Funds – Impact Fees

**GENERAL FUND**

The City's General Fund accounts for all discretionary revenues which may be appropriated towards any Citywide program/expenditure as approved by the City Council. Recommended changes to General Fund revenues and expenditures are noted below:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 5,633,759	\$ 5,701,496
Estimated Amounts @ 6/30/2023	\$ 7,030,154	\$ 7,308,030
Recommended Mid-Year Adjustment	\$ 1,396,395	\$ 1,606,534

As indicated above, it is recommended that the City adjust originally budgeted General Fund revenues upward by \$1,396,395 and General Fund expenditures upward by \$1,606,534.

Information noted in the tables below discusses reasons/rationale for selected revenue and expenditure adjustments (nominal changes are not specifically discussed) in the City's General Fund. Anticipated fiscal impacts related to the current state of the economy are considered in the updated estimated through the end of the fiscal year.

General Fund Revenues

Revenue Type	Adjustment	Reason / Rationale
Property Taxes	(\$ 46,375)	<ul style="list-style-type: none"> <li>Adjusted based on anticipated amount expected to be received from Glenn County.</li> <li>Based on first Teeter distribution for FY 2022-23.</li> </ul>
Property Tax in Lieu of Vehicle License Fee	\$ 35,260	<ul style="list-style-type: none"> <li>Adjusted for increase in assessed valuation based on first Teeter distribution for FY 2022-23.</li> </ul>
Sales Taxes	(\$ 23,160)	<ul style="list-style-type: none"> <li>Adjustment based on forecasted amount for FY 2022-23 (HdL and staff forecast).</li> </ul>
Transient Occupancy Tax	(\$ 15,200)	<ul style="list-style-type: none"> <li>Decrease based on actual receipts for first two quarterly payments received to date.</li> <li>Forecasted amount based on conservative estimate – actual amount by year-end may be higher.</li> </ul>
Real Property Transfer Tax	\$ 2,700	<ul style="list-style-type: none"> <li>Increase in Real Property Transfer Taxes based on activity to date (home sales).</li> </ul>
Franchise – Gas & Electric	\$ 3,707	<ul style="list-style-type: none"> <li>Increase in Franchise Fees based on prior year actual amount collected.</li> </ul>
Park Permits	\$ 1,200	<ul style="list-style-type: none"> <li>Increase in Park Permits based on prior year actual amount collected and activity to date.</li> </ul>
Encroachment Permits	\$ 11,000	<ul style="list-style-type: none"> <li>Increase in Encroachment Permits based on collections to date (note: these revenues typically partially offset by an increase in Engineering Fees).</li> </ul>
Building Permits	\$ 5,000	<ul style="list-style-type: none"> <li>Increase in Building Permits based on prior year activity and continued higher development revenues collected in FY 2022-23.</li> </ul>
Other Fines	\$ 867	<ul style="list-style-type: none"> <li>Increase in Other Fines based on current collections to date.</li> </ul>
Grant Funding - Fire	\$ 1,261,341	<ul style="list-style-type: none"> <li>Increase in Fire Grant Funding for following grants: <ul style="list-style-type: none"> <li>FEMA / AFG Grant (SCBA Equipment) - \$827,404,</li> <li>USDA Grant (Radios) - \$100,000,</li> <li>Rural Fire Capacity Grant (Handheld Radio Equipment) - \$20,000,</li> <li>CFF Grant (VHF Mobile) - \$15,000, and</li> <li>CalFire Prevention (Staffing / Equipment / Weed Abatement) - \$298,937.</li> </ul> </li> </ul>
Grant Funding – Public Works	\$ 139,500	<ul style="list-style-type: none"> <li>Increase in Public Works Grant Funding for the following grants: <ul style="list-style-type: none"> <li>USDA (Equipment) - \$139,500.</li> </ul> </li> </ul>
COVID / ARPA Funding	\$ 545,000	<ul style="list-style-type: none"> <li>ARPA Funding Required for budgeted equipment / projects (moved from Transfers In and adjusted based on expected grant revenues).</li> </ul>

Revenues	Adjustment	Reason / Rationale
Plan Check Fees	\$ 40,000	<ul style="list-style-type: none"> <li>▪ Increase in Plan Check Fees based on activity to date.</li> </ul>
Planning & Zoning Fees	\$ 3,000	<ul style="list-style-type: none"> <li>▪ Increase in Planning and Zoning Fees based on activity to date and prior year actuals.</li> </ul>
Weed Abatement	\$ 11,660	<ul style="list-style-type: none"> <li>▪ Increase in Weed Abatement collections based on receipts to date (note: collection of these fees could cross-over fiscal years due to placement on tax roll).</li> </ul>
DIF Administration	(\$ 500)	<ul style="list-style-type: none"> <li>▪ Decrease in Development Impact Fee Administration Fees based on prior year collections and amounts received to date.</li> </ul>
Transaction Fees	\$ 3,000	<ul style="list-style-type: none"> <li>▪ Increase in Credit Card Transaction Fees based on volume of business conducted using credit cards.</li> </ul>
Swimming Pool Fees	\$ 7,000	<ul style="list-style-type: none"> <li>▪ Increase in Swimming Pool Fees based on prior year actuals.</li> </ul>
Other Revenues	\$ 63,000	<ul style="list-style-type: none"> <li>▪ Increase in Other Revenues based on anticipated reimbursements for previously incurred legal expenditures.</li> </ul>
Transfers In	(\$ 651,605)	<ul style="list-style-type: none"> <li>▪ Reduction in Transfers In from Other Funds to account for moving ARPA Funding to separate line item.</li> <li>▪ Transfers In anticipated = \$105,139: <ul style="list-style-type: none"> <li>○ Library Fund - \$102,982, and</li> <li>○ Recreation Funds - \$2,157.</li> </ul> </li> </ul>

A proposed net increase of \$1,606,534 to General Fund expenditure appropriations is comprised of the following:

Appropriation	Adjustment	Reason / Rationale
10 – City Council	(\$ 4,319)	<ul style="list-style-type: none"> <li>▪ Decreased City Council costs based on salary savings due to City Council vacancy and movement of League of CA Cities dues to the Community Discretionary Fund (Fund 330).</li> </ul>
20 - City Attorney	\$ 35,000	<ul style="list-style-type: none"> <li>▪ Increase in City Attorney costs based on increased use – General Counsel / Abatements.</li> </ul>
30 - City Manager	(\$ 68,225)	<ul style="list-style-type: none"> <li>▪ Reduction in City Manager costs due to elimination of Community Development Technician position (already accounted for in Department 90 (Building Department))</li> </ul>
50 - Finance	\$ 66,753	<ul style="list-style-type: none"> <li>▪ Increase in Finance costs related to filling of Accounting Manager and City Clerk positions</li> <li>▪ Increase in contractual services costs (audit / financial consulting / HdL / MOMS / GASB / RGS)</li> </ul>

Appropriation	Adjustment	Reason / Rationale
60 - Planning	\$ 138,799	<ul style="list-style-type: none"> <li>▪ Increase in Planning costs related to filling of Community Development / Public Services Director position.</li> <li>▪ Increase in Planning Professional Services costs related to increased use of planning consultants.</li> </ul>
70 - General Office	\$ 73,067	<ul style="list-style-type: none"> <li>▪ Increase in General Office costs related to:               <ul style="list-style-type: none"> <li>○ Higher insurance costs (General Liability/ Worker's Compensation),</li> <li>○ Addition of Property Tax Administration Fees charged by County (not in initial budget), and</li> <li>○ Higher gateway and merchant fees due to increased use of credit cards (offset by transaction fee revenues).</li> </ul> </li> </ul>
80 - Civic Center	\$ 9,464	<ul style="list-style-type: none"> <li>▪ Increase in Civic Center costs related to higher overall utilities costs and addition of sewer costs for City-owned rental parcels (multiple year adjustment).</li> </ul>
90 - Building	\$ 22,095	<ul style="list-style-type: none"> <li>▪ Increase in Building Department costs related to higher Building consultant costs; offset by lower fully-loaded cost for Community Development Technician position.</li> </ul>
100 - Police	\$ 92,756	<ul style="list-style-type: none"> <li>▪ Increase in Police costs related to new contract terms.</li> </ul>
110 - Engineering	\$ 20,000	<ul style="list-style-type: none"> <li>▪ Higher engineering consultant costs experienced to date (determine if costs can be charged out to other funds).</li> </ul>
120 – Library	\$ 8,207	<ul style="list-style-type: none"> <li>▪ Increase in budgeted part-time costs due to staff reconciliation – original budget too low .</li> </ul>
130 - Recreation	\$ 7,186	<ul style="list-style-type: none"> <li>▪ Increase in budgeted part-time costs due to staff reconciliation – original budget too low.</li> </ul>
135 – Swimming Pool	\$ 13,155	<ul style="list-style-type: none"> <li>▪ Increase in budgeted part-time costs due to staff reconciliation – original budget too low</li> <li>▪ Increase in pool use charges paid to High School.</li> </ul>
138 – Public Works	(\$ 3,525)	<ul style="list-style-type: none"> <li>▪ Increase in Public Works Equipment Maintenance, Clothing and Professional Services costs; offset by increased transfer of Street-related salaries to the Gas Tax Fund.</li> </ul>
140 – Parks Maintenance	(\$ 4,000)	<ul style="list-style-type: none"> <li>▪ Reduction in Parks Maintenance costs due to lower anticipated Special Departmental expenditures (based on experience to date).</li> </ul>

Appropriation	Adjustment	Reason / Rationale
150 - Fire	\$ 963,301	<ul style="list-style-type: none"> <li>▪ Increase in Fire Personnel Service costs due to addition of overtime (\$15,000) related to Weed Abatement activities funded by a grant; and increased part time salaries.</li> <li>▪ Increase in Fire Contractual Services costs related to grant management; and weed abatement costs (funded by grant revenues).</li> <li>▪ Addition of minor expenditure increases due to fuel and utilities costs; building maintenance.</li> <li>▪ Addition of SCBA Equipment (these costs are covered by a grant).</li> </ul>
160 – Public Works - Streets	\$ 10,000	<ul style="list-style-type: none"> <li>▪ Increase in Public Works – Streets costs due to costs incurred for Engineering services related to Pacific Avenue.</li> </ul>
Non-Departmental	\$ 226,820	<ul style="list-style-type: none"> <li>▪ Increase in Non-Departmental to account for Fire equipment funded by new grants (see grant funding sources in revenue discussion).</li> </ul>

At the end of the current fiscal year, General Fund reserves are anticipated to be approximately \$2.1 million. Based on the recommended budgetary changes for both revenue and expenditures noted above, it is anticipated that the General Fund will use approximately \$277,876 in reserves to balance the budget by fiscal year-end. Projected reserve levels as of June 30, 2023, assuming all revenue and expenditures, as adjusted, are realized include:

- \$ 200,000 - Working Capital Reserve
- 5,000 - Capital Projects Reserve
- 1,907,905 - Unobligated Fund Balance
- \$ 2,112,905 *Total General Fund Reserves*

#### General Fund Forecast

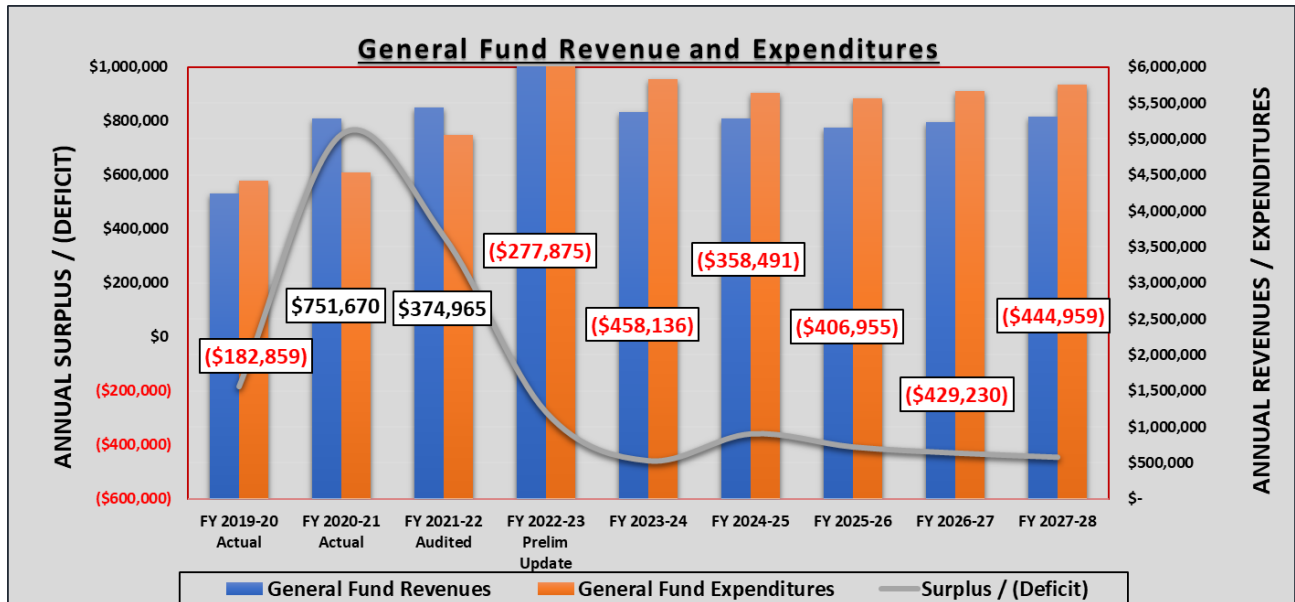
As previously discussed, development of a multi-year forecast for the City's General Fund continues to be updated. This forecast is based on a "base budget" concept which accounts for the following:

- All current one-time impacts to revenues and expenditures are removed for purposes of forecasting future fiscal activity.
- All currently authorized positions are included in the forecast and assumed filled for entirety of each future fiscal year.
- Only approved negotiated salary increases are included in forecast.
- Revenues and expenditures are adjusted each year based on a growth assumption factors.

Development of the forecast is slightly complicated by unknown near-term and longer-term impacts related to geo-political issues surrounding the local, state and national economies; high

levels of inflation; CalPERS investment return volatility among other things. As such, management will continue to frequently monitor economic activity and update the City Council as adjustments are made to forecasts.

The five-year forecast for the City's General Fund is shown below:



As noted, it is expected that \$277,875 of existing fund balance will be used to balance the updated budget for FY 2022-23. This projected use of reserves stems from a conservative revenue projection approach offset by anticipated and known cost increases to maintain existing service levels (police, fire, building, planning, public works, recreation, administration, etc.). General Fund surpluses recognized in the immediate prior two fiscal years are attributed to one-time revenues related to PG&E Rule 20A credit sales, development agreement revenues and accounting adjustments related to accrual true ups.

The General Fund forecast for future years shows a system deficit of between \$358,000 and \$458,000 for the next five years. As previously mentioned, the forecast assumes all authorized positions are filled throughout the entirety of each year while also assuming modest revenue growth where appropriate. Ultimately, it will be contingent on staff and the City Council to balance future budgets to avoid the sustained forecasted use of reserves.

### **ENTERPRISE FUNDS**

The City currently has two Enterprise Funds – the Sewer Fund and the Water Fund. These funds are treated as “business-type” funds whereby all support for the enterprise activity is paid directly by those who benefit from the service – the rate payers. Mid-Year recommended changes to the Sewer and Water Funds are discussed below.

**Sewer Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 1,855,000	\$ 1,839,578
Estimated Amounts @ 6/30/2023	\$ 1,995,264	\$ 1,890,827
Recommended Mid-Year Adjustment	\$ 140,264	\$ 51,249

Sewer Fund revenues are projected to be approximately \$140,264 higher than originally budgeted based on adding actual amounts received for impact fees in addition to a one-time increase in Sewer Fees received from the Northeast Willows Community Services District that was unpaid in FY 2021-22. Sewer Fund expenditures are projected to be approximately \$51,249 higher than originally anticipated to account for additional contracted operations costs anticipated to be incurred by the end of the fiscal year.

Appropriations for Sewer Capital projects remain unchanged with the Mid-Year update. Budgeted capital projects continue to include:

- Sycamore Street Lift Station - \$240,000
- Vehicles / Security Fence (shared cost) - \$61,000
- Update of the Municipal Code (shared cost) - \$15,000
- Annual Sewer Replacement Project - \$15,000
- WWTP – Clarifier Improvements - \$100,000
- WWTP – Administrative Building - \$25,000

It is anticipated that the Sewer Fund will have approximately \$4.70 million in fund balance/working capital remaining on June 30, 2023. This amount includes \$3.36 million received from bond proceeds that is set aside for future capital improvements; and \$543,606 set aside as a debt service reserve for the bonds. It is expected that the Sewer Fund will have \$901,027 in unobligated fund balance/working capital by the end of the fiscal year. At the present time, there are no capital projects appropriated in the City's Sewer Fund.

**Water Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 7,000	\$ 5,000
Estimated Amounts @ 6/30/2023	\$ 5,000	\$ 10,000
Recommended Mid-Year Adjustment	(\$ 2,000)	\$ 5,000

Water Fund revenues are projected to be less than \$2,000 at Mid-Year due to collections of water fees to date. In contrast, Water Fund expenditures are projected to be approximately

\$5,000 higher than originally budgeted to account for water main extension costs and State Water Resource Control Board (SWRCB) fees.

It is anticipated that the Water Fund will have a negative fund balance of (\$11,670) on June 30, 2023. At the present time, there are no capital projects appropriated in the City's Water Fund.

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

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

Each of these funds has been updated at Mid-Year to include estimated revenues and expenditures anticipated for the remainder of the fiscal year. Recommended changes for each fund are noted below.

#### **Gas Tax Funds**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 155,937	\$ 143,500
Estimated Amounts @ 6/30/2023	\$ 165,229	\$ 250,500
Recommended Mid-Year Adjustment	\$ 9,292	\$ 107,000

Revenues in the Gas Tax Funds are anticipated to increase by \$9,292 by year-end based on forecasted allocations available from the California City Finance website. Gas Tax Funds expenditures are projected to be approximately \$107,000 higher than originally budgeted to account for additional allocation of Streets-related staffing costs to the Gas Tax Fund and an increase in traffic signal and engineering costs related to maintaining the City's streets infrastructure.

It is anticipated that the Gas Tax Funds will have approximately \$284,916 in fund balance remaining on June 30, 2023. At the present time, \$70,000 is allocated for capital related to Streets Maintenance (\$30,000) and Streets Reconstruction (\$40,000).

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

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 124,497	\$ -
Estimated Amounts @ 6/30/2023	\$ 140,890	\$ 100,000
Recommended Mid-Year Adjustment	\$ 16,393	\$ 100,000

Revenues anticipated to be received in the RMRA/SB-1 Funds have been updated consistent with forecasted allocations available from the California City Finance website. RMRA/SB-1 Funds expenditures have been increased to \$100,000 to account for capital allocations towards the Streets/Sidewalk Reconstruction project(s) (\$40,000) and Streets Reconstruction/Resurfacing project(s) (\$60,000).

It is anticipated that the RMRA/SB-1 Funds will have approximately \$395,888 in fund balance remaining on June 30, 2023. At the present time, \$100,000 is recommended to be allocated for capital related to Streets/Sidewalk Reconstruction.

### **RSTP Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 87,195	\$ 60,000
Estimated Amounts @ 6/30/2023	\$ 823,805	\$ 1,018,742
Recommended Mid-Year Adjustment	\$ 736,610	\$ 958,742

Revenues to be received in the Regional Surface Transportation Program (RSTP) Fund are expected to be \$736,610 higher than originally anticipated due to the recognition of State Transportation Improvement Program (STIP) funding received towards the N. Lassen Street Rehabilitation Project. RSTP Fund expenditures have been increased by \$958,742 to account for capital appropriations towards the N. Lassen Street Project (\$858,742) and the Pacific Avenue Project (\$100,000).

It is anticipated that the RSTP Fund will have approximately \$150,480 in fund balance remaining on June 30, 2023. The funds can be used towards applicable streets-related purposes.

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

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

A majority of annual revenues earned by the Library Funds did not include any revenue sources estimated for FY 2021-22 when the budget was originally adopted. Each of these funds has been updated at Mid-Year to include estimated revenues expected during the fiscal year. Recommended changes for each fund are noted below.

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

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 148,000	\$ 124,300
Estimated Amounts @ 6/30/2023	\$ 127,000	\$ 153,123

Recommended Mid-Year Adjustment	(\$ 21,000)	\$ 28,823
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Revenues anticipated to be received in the County Library/Literacy Funds have been updated consistent with allocations received from Glenn County; and the Literacy grant amount has been updated to reflect amounts expected to be received. It should be mentioned that the amount received from Glenn County to fund library services was \$77,700, which was slightly reduced to exclude support for the Bayliss and Elk Creek branches, which the County now manages. County Library/Literacy Funds expenditures are projected to be approximately \$28,823 higher than originally budgeted to account for a transfer of library support funds for Willows Library expenditures to the General Fund

It is anticipated that the County Library/Literacy Funds will have approximately \$5,459 in fund balance remaining on June 30, 2023.

**Zip Books Fund**

	Revenues	Expenditures
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 7,528	\$ 7,528
Recommended Mid-Year Adjustment	\$ 7,528	\$ 7,528

Both revenues and expenditures anticipated for the Zip Books Fund have been updated to account for revenues already received from the State of California, and an applicable offsetting appropriation for future expenditures.

It is anticipated that the Zip Books Fund will have approximately \$6,615 in fund balance remaining on June 30, 2023.

**Northnet Training Fund**

	Revenues	Expenditures
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 7,596	\$ 3,000
Recommended Mid-Year Adjustment	\$ 7,596	\$ 3,000

Both revenues and expenditures anticipated for the Northnet Training Fund have been updated to account for revenues already received from the State of California, and an applicable offsetting appropriation for future expenditures.

It is anticipated that the Northnet Training Fund will have approximately \$6,587 in fund balance remaining on June 30, 2023.

**CLSA Delivery Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 14,129	\$ 11,000
Recommended Mid-Year Adjustment	\$ 14,129	\$ 11,000

Revenues anticipated to be received in the CLSA Delivery Fund have been updated to account for E-Rate revenues already received during the fiscal year. Expenditures have been increased to account for costs at the level incurred in the prior year.

It is anticipated that the CLSA Delivery Fund will have approximately \$16,193 in fund balance remaining on June 30, 2023.

**SPECIAL REVENUE FUNDS – MISCELLANEOUS OPERATIONAL**

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

Revenues and expenditures have been updated for these funds consistent with prior year experience while taking into account receipts to date and expenditures incurred to date.

**Certified Access (ADA) Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 200	\$ -
Estimated Amounts @ 6/30/2023	\$ 800	\$ -
Recommended Mid-Year Adjustment	\$ 600	\$ -

Revenues anticipated to be received in the Certified Access (ADA) fund have been updated to account for a portion of the business license fees received specific to ADA Access upgrades. At this time there are no eligible ADA project expenditures appropriated from this fund.

It is anticipated that the Certified Access (ADA) Fund will have approximately \$10,351 in fund balance remaining on June 30, 2023.

**Willows Lighting & Landscaping Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 25,250	\$ 9,250
Estimated Amounts @ 6/30/2023	\$ 7,320	\$ 37,863
Recommended Mid-Year Adjustment	(\$ 17,390)	\$ 28,613

Revenues anticipated to be received in the Willows Lighting & Landscaping fund have been updated to account for anticipated receipts as placed on the County Tax Roll for the current year. Assessment charges have been lowered to \$7,320 consistent with the programmed use of available fund balances in each of the Lighting and Landscaping Districts. Expenditures have been increased by \$28,613 to account for all expenditures noted in the Engineering Reports for each District.

It is anticipated that the Willows Lighting & Landscaping Fund will have approximately \$25,169 in fund balance remaining on June 30, 2023, which may be used towards any applicable expenditure as discussed in the annual Engineer's Report.

**Recreation Reimbursement Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ -	\$ 1,410
Recommended Mid-Year Adjustment	\$ -	\$ 1,410

There are no revenues anticipated to be received in the Recreation Reimbursement Fund as all recreation activity has been moved to the General Fund. Expenditures have been updated to account for residual transfer out of remaining available funding to the General Fund.

It is anticipated that the Recreation Reimbursement Fund will have no fund balance remaining on June 30, 2023. This fund is recommended to be combined into the City's General Fund for FY 2022-23 given the discretionary nature of the programs and that the City manages the programs with part-time staff.

**Recreation Cultural Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ -	\$ 747
Recommended Mid-Year Adjustment	\$ -	\$ 747

Similar to the Recreation Reimbursement Fund, there are no revenues anticipated to be received in the Recreation Cultural Fund as all recreation activity has been moved to the General Fund. Expenditures have been updated to account for residual transfer out of remaining available funding to the General Fund.

It is anticipated that the Recreation Cultural Fund will have no fund balance remaining on June 30, 2023. This fund is recommended to be combined into the City's General Fund for FY 2022-23 given the discretionary nature of the programs and that the City manages the programs with part-time staff.

#### **Community Discretionary Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 20,000	\$ 33,500
Estimated Amounts @ 6/30/2023	\$ 23,500	\$ 30,004
Recommended Mid-Year Adjustment	\$ 3,500	(\$ 3,496)

Revenues for the Community Discretionary Fund have been updated to reflect anticipated receipts for FY 2022-23. Revenues are anticipated to be \$23,500 to account for defederalized CDBG loan payments which may be used for any discretionary purpose. Expenditures for the Community Discretionary Fund are recommended to be decreased by \$3,496 to account for an adjustment to the annual contribution to 3-Core (the FY 2022-23 payment was made in FY 2021-22), offset by an increase to the League of CA Cities annual cost which was inadvertently left out of the original budget.

It is anticipated that the Community Discretionary Fund will have approximately \$28,146 in fund balance remaining on June 30, 2023.

#### **Mall Maintenance Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ 8,800
Estimated Amounts @ 6/30/2023	\$ -	\$ 8,800
Recommended Mid-Year Adjustment	\$ -	\$ -

There are no changes recommended for either revenues or expenditures in the Mall Maintenance Fund. Amounts noted in the Adopted Budget are no recommended to change.

It is anticipated that the Mall Maintenance Fund will have approximately \$14,173 in fund balance remaining on June 30, 2023.

**State Recycling Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ -	\$ -
Recommended Mid-Year Adjustment	\$ -	\$ -

There are no changes recommended for either revenues or expenditures in the State Recycling Grant Fund. Amounts noted in the Adopted Budget are no recommended to change.

It is anticipated that the State Recycling Grant Fund will have approximately \$8,969 in fund balance remaining on June 30, 2023, which may be used towards any recycling-related (equipment purchases, etc.) purpose.

**SPECIAL REVENUE FUNDS – CDBG / HOUSING**

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

**CDBG Housing Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 20,000	\$ 20,000
Estimated Amounts @ 6/30/2023	\$ 23,500	\$ 23,500
Recommended Mid-Year Adjustment	\$ 3,500	\$ 3,500

Both revenues and expenditures have been increased by \$3,500 to account for the anticipated receipt of loan payments and subsequent transfer out to the Community Discretionary Fund, respectively.

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

**HOME Program Income Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ -	\$ -

Recommended Mid-Year Adjustment                      \$                      -                      \$                      -

Revenues and expenditures in the HOME Program Income Fund are not recommended to change for FY 2022-23. Similar to the CDBG Housing Fund, these any funds received can be used towards future program expenditures, including new loans and administrative costs to maintain the HOME Program.

It is anticipated that the HOME Program Income Fund will have a negative fund balance of (\$1,069) as of June 30, 2022. Ultimately, the negative fund balance should be offset by future receipts of loan payments on outstanding loans.

**SPECIAL REVENUE FUNDS – PROJECTS**

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

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

**CDBG OTC Grant / Loan Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 221,136	\$ 132,468
Recommended Mid-Year Adjustment	\$ 221,136	\$ 132,468

The CDBG Over-the-Counter (OTC) Grant/Loan Fund accounts for project activity associated with the Rumiano Cheese Company grant/loan project. Revenues have been updated to account for the final grant proceeds payment from the State and the beginning of loan repayments from the Rumiano Cheese Company. Expenditures have been updated to account for loan monitoring costs and a residual transfer out to fund Gap Loan repayments.

Amounts remaining in this fund at year end (e.g., loan repayments less applicable administrative costs) are treated as Program Income and may be loaned out to other entities within the City consistent with CDBG Program guidelines and the City’s CDBG Re-Use Plan.

**Basin Street Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 250,405	\$ 174,912

Recommended Mid-Year Adjustment	\$ 250,405	\$ 174,912
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The Basin Street Fund previously accounted for project activity associated with upgrades made to Basin Street and funded by an Over-the-Counter CDBG Grant. Although this project has been completed, the fund remains in place due to the repayment of a “Gap Loan” taken by the City to provide cash flow for multiple projects being undertaken simultaneously. Anticipated Revenues in this fund have been updated to account for transfers in from other funds to pay down the Gap Loan. Expenditures have been updated to account for the annual Gap Loan repayment.

It is anticipated that this fund will have \$134,451 remaining at the end of the fiscal year, which may be used for future Gap Loan payments.

#### **EDA Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ -	\$ 122,937
Recommended Mid-Year Adjustment	\$ -	\$ 122,937

The EDA Grant Fund previously accounted for project activity associated with the South Willows Infrastructure Projects, which have been completed. Residual amounts in this fund are recommended to be transferred to the Basin Street Fund, which is currently accounting for the repayment of the Gap Loan. This fund will be closed out at the end of the fiscal year.

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

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2023	\$ 102,995	\$ 40,856
Recommended Mid-Year Adjustment	\$ 102,995	\$ 40,856

The SB-2 Grant Fund accounts for project activity associated with SB-2 grant eligible activity. Revenues and expenditures have been updated to account for actual receipts to date and anticipated expenditures through the end of the fiscal year. It is anticipated that this fund will be closed out at the end of the current fiscal year.

**HOME Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ -	\$ 8,878
Estimated Amounts @ 6/30/2023	\$ 10,794	\$ 8,878
Recommended Mid-Year Adjustment	\$ 10,794	\$ -

The HOME Grant Fund accounts for project activity associated with the Sycamore Street Apartments project. Revenues have been updated to account for fiscal activity to date. There are no changes recommended at Mid-Year. It is anticipated that this fund will continue through FY 2022-23 to cover future expenditures for loan monitoring costs associated with the Sycamore Streets Apartment Project.

**SPECIAL REVENUE FUNDS – IMPACT FEES**

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

Revenues and expenditures for all funds have been updated with actual fee collections and payments made for FY 2022-23. It should be mentioned that the Fire Impact Fee Fund includes an appropriation of \$65,938 for the debt service on a recently purchased fire truck. Anticipated fund balances as of June 30, 2023, for each of the Impact Fee Funds are as follows:

Fire - \$944	Police - \$61,607	Storm Drain - \$154,946	Library - \$143,164
Streets - \$184,612	Parks - \$336,782	I-5 Interchange - \$392,186	

**COVID-19 / AMERICAN RESCUE PLAN ACT (ARPA) FUND**

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

**COVID-19 / ARPA Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Adopted Budget	\$ 726,276	\$ 730,000
Estimated Amounts @ 6/30/2023	\$ 726,276	\$ 544,500
Recommended Mid-Year Adjustment	\$ -	(\$ 185,500)

Revenues for the ARPA Fund remain unchanged at Mid-Year. Expenditures have been updated to account for projects budgeted at the outset of the fiscal year that remain funded by the

ARPA Fund (certain projects are now funded by grants procured by the City, freeing up ARPA funding available for other expenditures). Projects recommended to be funded by ARPA include:

- Master Fee Update - \$30,000
- Fire Department Equipment - \$90,000 (this is a City match for a grant)
- Update Municipal Code - \$135,000
- Upgrade City Council Chambers Audio / Visual - \$5,000
- Fire Truck Upgrades - \$20,000
- Public Works Equipment - \$209,500
- ERP System Upgrade - \$55,000

It is anticipated that the COVID-19 / ARPA Fund will have \$832,840 remaining at the end of the fiscal year. no fund balance remaining at the end of the fiscal year as all amounts are defederalized and transferred to the Community Discretionary Fund (note: \$165,000 of this amount is currently earmarked for the other half of the Municipal Code Update (\$135,000) and ERP System Upgrade (\$30,000).

#### FY 2022-23 Budget Development

As the City begins the budget process for Fiscal Year 2023-24, it is critical to understand the issues impacting the City's finances in the future. Although the impacts of the COVID-19 Pandemic are expected to be completely mitigated, rising inflation, CalPERS investment return volatility, citywide insurance costs and the continued ability to attract and retain top-notch staff are likely to impact future budgets. As such, staff will regularly monitor financial activity and report back to the City Council and the public over the next few months consistent with the annual budget process typically undertaken by staff and leading up to the adoption of the FY 2023-24 budget in June 2023.

Similar to the process used with the development of the Fiscal Year 2022-23 budget, staff will focus on recommending an annual spending plan that addresses community priorities without compromising the efficacy of existing levels of service.

#### Staffing Matrix

The staffing matrix used to develop mid-year estimates and long-term forecast personnel costs is listed below. All staff positions are assumed to be filled for purposes of forecasting future expenditures.

#### Full-Time Positions

Dept 10 – City Council	- 5.0 FTE City Councilmember
Dept 30 – City Manager	- 1.0 FTE City Manager
Dept 50 – Finance	- 1.0 FTE Administrative Analyst

Dept 60 – Planning	- 1.0 FTE Accounting Manager - 5.0 FTE Planning Commissioners - 1.0 FTE Community Dvlpmt / Public Services Director
Dept 70 – General Office	- 1.0 FTE City Clerk
Dept 90 – Building	- 1.0 FTE Community Development Technician
Dept 120 – Library	- 1.0 FTE Library Technician
Dept 138 – Parks / Public Works	- 1.0 FTE Fleet Mechanic - 1.0 FTE Parks / PW Superintendent - 5.0 FTE Parks / PW Maintenance Workers
Dept 150 – Fire	- 1.0 FTE Fire Chief - 3.0 FTE Firefighter/Engineers

Part-Time / Temporary Positions

Dept 80 – Civic Center	- Custodian
Dept 120 – Library	- Various Library workers
Dept 130 – Recreation	- Recreation Assistant
Dept 135 – Swimming Pool	- Swimming Pool workers
Dept 150 – Fire	- Firefighters (PT)

**Fiscal Impact:**

The Fiscal Year 2022-23 recommended budget modifications balance anticipated expenditures with anticipated revenues and carryover monies available for noted funds.

**Attachment:**

- Attachment 1: Fund schedules for Citywide operating funds
- Attachment 2: Resolution XX-2023

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2022-23 Mid-Year Budget**

	<b>BEGINNING FUND BALANCE July 1, 2022</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE (INCLUDES RESERVES)</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>General Fund</b>	\$ 2,390,781	\$ 7,030,154	\$ 7,308,030	\$ 2,112,905	\$ (277,876)	\$ 1,687,860
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 4,699,889	1,995,264	\$ 1,890,827	\$ 4,804,326	\$ 104,437	\$ 456,000
325 - Water Enterprise	(6,670)	5,000	10,000	(11,670)	(5,000)	-
<i>Total Enterprise Funds</i>	<u>\$ 4,693,219</u>	<u>\$ 2,000,264</u>	<u>\$ 1,900,827</u>	<u>\$ 4,792,656</u>	<u>\$ 99,437</u>	<u>\$ 456,000</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 370,187	\$ 165,229	\$ 250,500	\$ 284,916	\$ (85,271)	\$ 70,000
306 / 311 - RMRA / SB-1	354,998	140,890	100,000	395,888	40,890	100,000
310 - RSTP Program	345,417	823,805	1,018,742	150,480	(194,937)	1,018,742
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	30,882	127,700	153,123	5,459	(25,423)	-
341 - Zip Books	6,615	7,528	7,528	6,615	-	-
350 - Northnet Training	1,991	7,596	3,000	6,587	4,596	-
352 - CLSA Delivery	13,064	14,129	11,000	16,193	3,129	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	9,551	800	-	10,351	800	-
313 - Willows Lighting & Landscaping	55,712	7,320	37,863	25,169	(30,543)	-
322 - Recreation Reimbursement	1,410	-	1,410	-	(1,410)	-
323 - Recreation Cultural	747	-	747	-	(747)	-
330 - Community Discretionary	34,650	23,500	30,004	28,146	(6,504)	-
331 - Mall Maintenance	22,973	-	8,800	14,173	(8,800)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	23,500	23,500	-	-	-
347 - HOME Program Income	(1,069)	-	-	(1,069)	-	-

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2022-23 Mid-Year Budget**

	<b>BEGINNING FUND BALANCE July 1, 2022</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE (INCLUDES RESERVES)</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>PROJECT</b>						
326 - CDBG Over-the-Counter Loan	19,063	221,136	132,468	107,731	88,668	-
327 - Basin Street	58,958	250,405	174,912	134,451	75,493	-
329 - EDA Grant	122,937	-	122,937	-	(122,937)	-
343 - SB-2 Grant	(62,139)	102,995	40,856	-	62,139	-
398 - CDBG HOME Grant	8,878	10,794	8,878	10,794	1,916	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	66,143	739	65,938	944	(65,199)	65,938
358 - Police Impact Fee	61,067	540	-	61,607	540	-
360 - Storm Drainage Impact Fee	153,328	1,618	-	154,946	1,618	-
361 - Streets Development Impact Fee	182,814	1,798	-	184,612	1,798	-
362 - Parks Facilities Impact Fee	334,782	2,000	-	336,782	2,000	-
363 - I-5 Interchange Impact Fee	389,758	2,428	-	392,186	2,428	-
364 - Library Development Impact Fee	142,214	950	-	143,164	950	-
<b>COVID-19 / ARPA</b>						
420 - COVID-19 / ARPA	651,064	726,276	544,500	832,840	181,776	-
<i>Total Special Revenue Funds</i>	<u>\$ 3,384,964</u>	<u>\$ 2,663,676</u>	<u>\$ 2,736,706</u>	<u>\$ 3,311,934</u>	<u>\$ (73,030)</u>	<u>\$ 1,254,680</u>
<i>Total Citywide</i>	<u>\$ 10,468,964</u>	<u>\$ 11,694,094</u>	<u>\$ 11,945,563</u>	<u>\$ 10,217,495</u>	<u>\$ (251,469)</u>	<u>\$ 3,398,540</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**General Fund Revenue and Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>REVENUES</b>				
Taxes	\$ 4,064,761	\$ 3,799,554	\$ 4,107,363	\$ 4,060,588
Franchises	247,366	291,128	278,888	282,595
Licenses	31,158	16,057	20,000	20,000
Permits	98,007	79,133	70,300	87,500
Fines & Forfeitures	6,331	13,019	5,133	6,000
Interest & Rentals	49,615	58,841	53,000	53,000
Other Government Agencies	533,403	736,214	188,741	2,134,582
Service Charges	126,586	155,357	147,590	211,750
Other Revenues	19,470	27,939	6,000	69,000
Transfers-In	106,395	260,431	756,744	105,139
<b>Total Revenues</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 5,633,759</b>	<b>\$ 7,030,154</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 5,298	\$ 23,613	\$ 24,727	\$ 20,408
20 - City Attorney	350,338	253,880	130,000	165,000
30 - City Manager	1,856	169,634	287,153	218,928
50 - Finance	312,294	341,666	299,465	366,218
60 - Planning	91,522	114,446	107,933	246,732
70 - General Office	149,585	322,197	412,298	485,365
80 - Civic Center	23,370	46,499	34,864	44,328
90 - Building	161,612	185,964	170,621	192,716
100 - Police	1,450,388	1,488,210	1,482,000	1,574,756
110 - Engineering	13,050	68,427	35,000	55,000
120 - Library	231,842	252,342	225,973	234,180
130 - Recreation	12,611	30,166	28,892	36,078
135 - Swimming Pool	11,174	28,640	21,699	34,854
138 - Parks & Public Works	313,152	315,065	449,597	446,072
140 - Parks Maintenance	55,876	53,643	41,532	37,532
145 - Mall Maintenance	9,385	14,551	12,342	12,342
146 - Museum Maintenance	1,029	123	500	500
150 - Fire	600,628	721,487	580,167	1,543,468
160 - Public Works / Streets	49,233	32,059	32,342	42,342
170 - Storm Drains:	4,834	2,871	2,200	2,200
00 - Non- Departmental	682,344	597,228	1,322,191	1,549,011
<b>Total Expenditures</b>	<b>\$ 4,531,421</b>	<b>5,062,711</b>	<b>5,701,496</b>	<b>7,308,030</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 751,671	374,962	(67,737)	(277,876)
Beginning Fund Balance	\$ 1,264,148	2,015,819	2,390,781	2,390,781
Ending Fund Balance	\$ 2,015,819	2,390,781	2,323,044	2,112,905
<b>Less - Fund Balance Assigned for:</b>				
Working Capital (Fund 302)	\$ 200,000	200,000	200,000	200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 1,810,819	2,185,781	2,118,044	1,907,905

**City of Willows**  
**FY 2022-23 Mid-Year Budget**  
**General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
Property Taxes	\$ 900,635	\$ 964,710	\$ 1,081,375	\$ 1,035,000
Property Tax in Lieu of Vehicle License Fee	644,875	687,521	697,328	732,588
Sales Taxes	1,666,674	1,302,626	1,538,160	1,515,000
Transient Occupancy Taxes	840,303	821,944	775,200	760,000
Real Property Transfer Tax	12,274	22,753	15,300	18,000
<b>TOTAL TAXES</b>	<b>\$ 4,064,761</b>	<b>3,799,554</b>	<b>4,107,363</b>	<b>4,060,588</b>
Franchise - Gas & Electric	\$ 58,631	64,477	58,793	62,500
Franchise - Water	48,317	46,499	47,235	47,235
Franchise - Cable TV	37,251	38,500	37,185	37,185
Franchise - Garbage	103,167	141,652	135,675	135,675
<b>TOTAL FRANCHISES</b>	<b>\$ 247,366</b>	<b>291,128</b>	<b>278,888</b>	<b>282,595</b>
Business Licenses	\$ 31,158	16,057	20,000	20,000
<b>TOTAL LICENSES</b>	<b>\$ 31,158</b>	<b>16,057</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	\$ 969	2,850	1,300	2,500
Encroachment Permits	6,689	10,319	4,000	15,000
Building Permits	90,349	65,964	65,000	70,000
<b>TOTAL PERMITS</b>	<b>\$ 98,007</b>	<b>79,133</b>	<b>70,300</b>	<b>87,500</b>
Traffic Fines	\$ 5,110	7,721	5,000	5,000
Other Fines	1,221	5,298	133	1,000
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>\$ 6,331</b>	<b>13,019</b>	<b>5,133</b>	<b>6,000</b>
Building Rents and Leases	\$ 39,200	43,745	43,000	43,000
Interest Earnings	11,526	15,096	10,000	10,000
Gain / Loss on Sale of Securities	(1,111)	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 49,615</b>	<b>\$ 58,841</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
Public Safety - Proposition 172	\$ 25,269	29,258	28,305	28,305
Supplemental Law Enforcement (SLESF)	-	121,302	156,000	156,000
Booking Fees	1,531	262	500	500
Grant Funding - Fire	-	25,000	-	1,261,341
Grant Funding - Public Works	-	-	-	139,500
CalTrans Street Sweeping	-	-	3,936	3,936
COVID / ARPA Funding	76,651	-	-	545,000
Rule 20-B Sales	429,952	-	-	-
Developer Agreement Funding	-	560,392	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 533,403</b>	<b>736,214</b>	<b>188,741</b>	<b>2,134,582</b>

**City of Willows**  
**FY 2022-23 Mid-Year Budget**  
**General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
Engineering Fees	\$ -	400	400	400
Plan Check Fees	34,690	26,108	25,000	65,000
Planning & Zoning Fees	17,021	13,948	12,000	15,000
Public Works Fees	121	-	-	-
Fire Department Fees	52,287	45,933	45,000	45,000
Sewer Admin Fees	-	39,440	39,440	39,440
Weed Abatement	9,037	9,813	-	11,660
DIF Administration	12,461	231	750	250
Vehicle Release Fees	-	-	-	-
Transaction Fees	919	1,840	-	3,000
Recreation Fees	-	-	17,000	17,000
Swimming Pool Fees	50	17,644	8,000	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 126,586</b>	<b>155,357</b>	<b>147,590</b>	<b>211,750</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 19,470</b>	<b>27,939</b>	<b>6,000</b>	<b>69,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 106,395</b>	<b>260,431</b>	<b>756,744</b>	<b>105,139</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 5,633,759</b>	<b>\$ 7,030,154</b>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>City Council - 10</b>				
Personal Services	\$ 3,150	16,977	\$ 16,148	\$ 14,000
Services and Supplies	2,148	6,636	8,579	6,408
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 5,298</b>	<b>23,613</b>	<b>24,727</b>	<b>20,408</b>
<b>City Attorney - 20</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	350,338	253,880	130,000	165,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 350,338</b>	<b>253,880</b>	<b>130,000</b>	<b>165,000</b>
<b>City Manager - 30</b>				
Personal Services	\$ 774	149,543	259,653	191,428
Services and Supplies	1,082	20,091	27,500	27,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,856</b>	<b>169,634</b>	<b>287,153</b>	<b>218,928</b>
<b>Finance - 50</b>				
Personal Services	\$ 107,100	125,627	181,465	208,218
Services and Supplies	205,194	216,039	118,000	158,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 312,294</b>	<b>341,666</b>	<b>299,465</b>	<b>366,218</b>
<b>Planning - 60</b>				
Personal Services	\$ 2,794	2,339	11,527	110,326
Services and Supplies	88,728	112,107	96,406	136,406
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 91,522</b>	<b>114,446</b>	<b>107,933</b>	<b>246,732</b>
<b>Citywide / General Office - 70</b>				
Personal Services	\$ 61,048	129,260	79,592	151,565
Services and Supplies	88,537	192,937	332,706	333,800
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 149,585</b>	<b>322,197</b>	<b>412,298</b>	<b>485,365</b>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Civic Center - 80</b>				
Personal Services	\$ 5,543	6,200	5,064	4,198
Services and Supplies	17,827	40,299	29,800	40,130
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 23,370</b>	<b>46,499</b>	<b>34,864</b>	<b>44,328</b>
<b>Building - 90</b>				
Personal Services	\$ 87,404	99,394	94,671	71,766
Services and Supplies	74,208	86,570	75,950	120,950
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 161,612</b>	<b>185,964</b>	<b>170,621</b>	<b>192,716</b>
<b>Police - 100</b>				
Personal Services	\$ 774	3,882	-	-
Services and Supplies	1,449,614	1,484,328	1,482,000	1,574,756
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,450,388</b>	<b>1,488,210</b>	<b>1,482,000</b>	<b>1,574,756</b>
<b>Engineering - 110</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	13,050	68,427	35,000	55,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 13,050</b>	<b>68,427</b>	<b>35,000</b>	<b>55,000</b>
<b>Library - 120</b>				
Personal Services	\$ 93,087	124,355	105,201	113,408
Services and Supplies	138,755	127,987	120,772	120,772
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 231,842</b>	<b>252,342</b>	<b>225,973</b>	<b>234,180</b>
<b>Recreation - 130</b>				
Personal Services	\$ 7,987	28,475	22,257	29,443
Services and Supplies	4,624	1,691	6,635	6,635
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 12,611</b>	<b>30,166</b>	<b>28,892</b>	<b>36,078</b>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Swimming Pool - 135</b>				
Personal Services	\$ 1,756	14,448	8,336	11,812
Services and Supplies	9,418	14,192	13,363	23,042
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 11,174</b>	<b>28,640</b>	<b>21,699</b>	<b>34,854</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	\$ 208,594	262,586	397,649	385,624
Services and Supplies	104,558	52,479	51,948	60,448
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 313,152</b>	<b>315,065</b>	<b>449,597</b>	<b>446,072</b>
<b>Parks Maintenance - 140</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	55,876	53,643	41,532	37,532
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 55,876</b>	<b>53,643</b>	<b>41,532</b>	<b>37,532</b>
<b>Mall Maintenance - 145</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	9,385	14,551	12,342	12,342
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 9,385</b>	<b>14,551</b>	<b>12,342</b>	<b>12,342</b>
<b>Museum Maintenance - 146</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	1,029	123	500	500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,029</b>	<b>123</b>	<b>500</b>	<b>500</b>
<b>Fire - 150</b>				
Personal Services	\$ 396,619	502,858	409,787	432,187
Services and Supplies	204,009	218,629	170,380	309,241
Capital Outlay	-	-	-	802,040
<b>Total:</b>	<b>\$ 600,628</b>	<b>721,487</b>	<b>580,167</b>	<b>1,543,468</b>

City of Willows  
Fiscal Year 2022-23 Mid-Year Budget  
General Fund

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Public Works / Streets - 160</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	49,233	32,059	32,342	42,342
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 49,233</b>	<b>32,059</b>	<b>32,342</b>	<b>42,342</b>
<b>Storm Drains - 170</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	4,834	2,871	2,200	2,200
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 4,834</b>	<b>2,871</b>	<b>2,200</b>	<b>2,200</b>
<b>Non-Departmental - 00</b>				
Personnel Services	\$ -	-	-	-
Debt Service - Pension Obligation Bonds	674,326	597,228	663,191	663,191
Capital Outlay	8,018	-	659,000	885,820
Transfers Out	-	-	-	-
<b>Total:</b>	<b>\$ 682,344</b>	<b>597,228</b>	<b>1,322,191</b>	<b>1,549,011</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 4,531,421</b>	<b>\$ 5,062,711</b>	<b>\$ 5,701,496</b>	<b>\$ 7,308,030</b>
<b>Total Personal Services:</b>	<b>\$ 1,650,956</b>	<b>\$ 2,063,172</b>	<b>\$ 2,254,541</b>	<b>\$ 2,387,166</b>
<b>Total Services and Supplies:</b>	<b>2,872,447</b>	<b>2,999,539</b>	<b>2,787,955</b>	<b>3,233,004</b>
<b>Total Capital Outlay:</b>	<b>8,018</b>	<b>-</b>	<b>659,000</b>	<b>1,687,860</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Revenues:</b>				
Sewer Fees	\$ 1,614,573	1,481,952	1,850,000	1,990,000
Sewer Developer Impacts Fees	46,648	387	-	264
Sewer Connection Fees	22,755	-	-	-
Interest Income	5,332	3,215	5,000	5,000
Restricted Capital Proceeds (net)	-	3,903,299		
Miscellaneous Income	-	10,000	-	-
<i>Total:</i>	<u>\$ 1,689,308</u>	<u>5,398,853</u>	<u>1,855,000</u>	<u>1,995,264</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 283,171	121,827	108,919	108,919
Operations & Maintenance	327,882	423,466	215,100	215,100
Contract Operation - Plant Facility	629,441	677,913	685,000	737,000
Debt Service Costs	349,962	311,373	335,519	334,768
General Fund Overhead Costs	-	39,440	39,040	39,040
Capital Outlay	29,372	-	456,000	456,000
<i>Total:</i>	<u>\$ 1,619,828</u>	<u>1,574,019</u>	<u>1,839,578</u>	<u>1,890,827</u>
Excess (deficit) of revenues over expenditures	\$ 69,480	3,824,834	15,422	104,437
Beginning Fund Balance / Working Capital	\$ 805,575	875,055	4,699,889	4,699,889
Less - Working Capital Reserved for:				
Future Capital	\$ -	3,359,693	3,359,693	3,359,693
Debt Service Reserve	-	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 875,055</u>	<u>796,590</u>	<u>812,012</u>	<u>901,027</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Capital Expenditures</b>				
Hypochlorite Tank	\$ -	-	-	-
South Willows Infrastructure Project	29,372	-	-	-
Sycamore Street Lift Station	-	-	240,000	240,000
Vehicles / Security Fence (Shared Costs)	-	-	61,000	61,000
Update Municipal Code	-	-	15,000	15,000
Annual Sewer Replacement Project	-	-	15,000	15,000
WWTP - Clarifier Improvements	-	-	100,000	100,000
WWTP - Administration Building	-	-	25,000	25,000
<i>Total:</i>	<u>\$ 29,372</u>	<u>-</u>	<u>456,000</u>	<u>456,000</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Water Enterprise Fund (Fund 325)**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Revenues:</b>				
Water Fees	\$ 4,226	4,205	7,000	5,000
Water Connection Fees	-	-	-	-
Cal Water Refund	-	1,851	-	-
Interest Income	41	(17)	-	-
<i>Total:</i>	<u>\$ 4,267</u>	<u>6,039</u>	<u>7,000</u>	<u>5,000</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	4,976	19,173	5,000	10,000
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 4,976</u>	<u>19,173</u>	<u>5,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	\$ (709)	(13,134)	2,000	(5,000)
Beginning Fund Balance	\$ 7,173	6,464	(6,670)	(6,670)
Ending Fund Balance	<u>\$ 6,464</u>	<u>(6,670)</u>	<u>(4,670)</u>	<u>(11,670)</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Capital Expenditures</b>				
Water Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Gas Tax Funds (Funds 372/314/315/316/317 )**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Fund 372 - CA Gas Tax Section 2103	\$ 41,418	49,350	48,426	55,168
Fund 314 - CA Gas Tax Section 2105	31,628	34,656	35,789	38,780
Fund 315 - CA Gas Tax Section 2106	19,244	20,662	20,243	21,825
Fund 316 - CA Gas Tax Section 2107	42,798	42,540	48,729	46,456
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	2,693	1,164	750	1,000
<i>Total:</i>	<u>\$ 139,781</u>	<u>150,372</u>	<u>155,937</u>	<u>165,229</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ 392	27,000	27,000	45,000
Streets - Professional Services	-	93,328	1,000	90,000
Streets Maintenance	163	850	-	-
Utilities - Street Lighting	32,182	40,139	42,500	42,500
Capital Projects	7,671	-	70,000	70,000
Transfers Out	-	7,950	3,000	3,000
<i>Total:</i>	<u>\$ 40,408</u>	<u>169,267</u>	<u>143,500</u>	<u>250,500</u>
Excess (deficit) of revenues over expenditures	\$ 99,373	(18,895)	12,437	(85,271)
Beginning Fund Balance (All Funds)	\$ 289,709	389,082	370,187	370,187
Ending Fund Balance (All Funds)	<u>\$ 389,082</u>	<u>370,187</u>	<u>382,624</u>	<u>284,916</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ 7,671	-	30,000	30,000
Capital - Streets Equipment	-	-	-	-
Capital - Streets Reconstruction / Resurfacing	-	-	40,000	40,000
<i>Total:</i>	<u>\$ 7,671</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**RMRA SB-1 TCFR Payback Funds (Funds 306/311 )**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY 2022-23</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2022-23</u>
<b>Revenues:</b>				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-
Fund 311 - RMRA SB-1 Funding	115,087	126,411	123,497	139,390
Interest Income	1,213	1,684	1,000	1,500
<i>Total:</i>	<u>\$ 116,300</u>	<u>128,095</u>	<u>124,497</u>	<u>140,890</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	-	-	-	100,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ 116,300	128,095	124,497	40,890
Beginning Fund Balance (All Funds)	\$ 110,603	226,903	354,998	354,998
Ending Fund Balance (All Funds)	<u>\$ 226,903</u>	<u>354,998</u>	<u>479,495</u>	<u>395,888</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>FY 2022-23</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2022-23</u>
<b>Capital Expenditures</b>				
Capital - Lassen Street Project	\$ -	-	-	40,000
Capital - Streets / Sidewalk Reconstruction	-	-	-	60,000
Capital - Streets Reconstruction / Resurfacing	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>100,000</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Regional Surface Transportation Program (RSTP) Funds (Fund 310 )**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
RSTP (County) Funding	\$ 86,660	85,195	85,195	87,573
STIP Funding	-	-	-	734,232
Interest Income	2,079	1,940	2,000	2,000
<i>Total:</i>	<u>\$ 88,739</u>	<u>87,135</u>	<u>87,195</u>	<u>823,805</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	484	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	3,915	16,472	60,000	1,018,742
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 4,399</u>	<u>16,472</u>	<u>60,000</u>	<u>1,018,742</u>
Excess (deficit) of revenues over expenditures	\$ 84,340	70,663	27,195	(194,937)
Beginning Fund Balance (All Funds)	\$ 190,414	274,754	345,417	345,417
Ending Fund Balance (All Funds)	<u>\$ 274,754</u>	<u>345,417</u>	<u>372,612</u>	<u>150,480</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Streets Resurfacing Projects	3,915	-	60,000	60,000
Capital - Pacific Avenue Project	-	-	-	100,000
Capital - N. Lassen Street Rehab	-	16,472	-	858,742
<i>Total:</i>	<u>\$ 3,915</u>	<u>16,472</u>	<u>60,000</u>	<u>1,018,742</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**County Library / Literacy Pass Through Funds (Funds 338/359)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Revenues:</b>				
County Library Allocation	\$ 73,500	98,000	98,000	77,700
State of CA Literacy Contribution (Fund 359)	54,056	48,650	50,000	50,000
Interest Income	14	36	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 127,570</u>	<u>146,686</u>	<u>148,000</u>	<u>127,700</u>
<b>Expenditures:</b>				
<b>Willows Library</b>				
Salaries & Benefits	\$ -	-	-	-
Special Department Expense	-	-	-	-
New Print Materials	-	-	-	-
<b>Bayliss Library</b>				
Salaries & Benefits	4,271	2,234	4,650	-
Special Department Expense	-	142	-	-
Telephone Expense	514	466	450	-
Utilities / Electricity	2,027	2,327	2,400	(7)
<b>Elk Creek Library</b>				
Salaries & Benefits	6,391	7,638	6,762	57
Special Department Expense	1,192	1,366	1,638	-
Telephone Expense	447	488	900	91
Rent	300	1,900	1,500	-
Glenn County - Literacy Pass Through (Fund 359)	48,650	48,650	50,000	50,000
Transfers Out to General Fund - Library	-	167,479	56,000	102,982
<i>Total:</i>	<u>\$ 63,792</u>	<u>232,690</u>	<u>124,300</u>	<u>153,123</u>
Excess (deficit) of revenues over expenditures	\$ 63,778	(86,004)	23,700	(25,423)
Beginning Fund Balance (All Funds)	\$ 53,108	116,886	30,882	30,882
Ending Fund Balance (All Funds)	<u>\$ 116,886</u>	<u>30,882</u>	<u>54,582</u>	<u>5,459</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Zip Books State Fund (Fund 341)**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Revenues:</b>				
Other Refunds	\$ 128	9,900	-	7,528
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 128</u>	<u>9,900</u>	<u>-</u>	<u>7,528</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	5,169	-	7,528
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>5,169</u>	<u>-</u>	<u>7,528</u>
Excess (deficit) of revenues over expenditures	\$ 128	4,731	-	-
Beginning Fund Balance	\$ 1,756	1,884	6,615	6,615
Ending Fund Balance	<u>\$ 1,884</u>	<u>6,615</u>	<u>6,615</u>	<u>6,615</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Northnet Train Fund (Fund 350)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Other Income - Refunds	\$ -	-	-	7,596
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>7,596</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ -	2,777	-	3,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>2,777</u>	<u>-</u>	<u>3,000</u>
Excess (deficit) of revenues over expenditures	\$ -	(2,777)	-	4,596
Beginning Fund Balance	\$ 4,768	4,768	1,991	1,991
Ending Fund Balance	<u>\$ 4,768</u>	<u>1,991</u>	<u>1,991</u>	<u>6,587</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**CLSA Delivery Fund (Fund 352)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
CLSA Delivery Funding (CALIFA / Northnet)	\$ 19,932	6,806	-	14,129
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 19,932</u>	<u>6,806</u>	<u>-</u>	<u>14,129</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library Broadband	\$ 15,941	10,613	-	11,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 15,941</u>	<u>10,613</u>	<u>-</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	\$ 3,991	(3,807)	-	3,129
Beginning Fund Balance	\$ 12,880	16,871	13,064	13,064
Ending Fund Balance	<u>\$ 16,871</u>	<u>13,064</u>	<u>13,064</u>	<u>16,193</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Certified Access (ADA) Fund (Fund 307 )**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Certified Access Fees	\$ 160	1,520	200	800
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 160</u>	<u>1,520</u>	<u>200</u>	<u>800</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 160	1,520	200	800
Beginning Fund Balance (All Funds)	\$ 7,871	8,031	9,551	9,551
Ending Fund Balance (All Funds)	<u>\$ 8,031</u>	<u>9,551</u>	<u>9,751</u>	<u>10,351</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Willows Lighting & Landscaping Fund (Fund 313 )**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Special Assessment Taxes	\$ 24,763	23,988	25,000	7,220
Interest Income	302	273	250	100
<i>Total:</i>	<u>\$ 25,065</u>	<u>24,261</u>	<u>25,250</u>	<u>7,320</u>
<b>Expenditures:</b>				
L&L District - Special Dept Expenditures	\$ 1,232	548	1,250	4,270
L&L District 2 - Special Dept Expenditures	853	1,981	1,000	1,682
L&L S. Willows - Special Dept Expenditures	8,285	1,655	2,500	27,411
Utilities	1,064	1,318	1,500	1,500
Water & Sewer	1,721	4,217	1,500	1,500
Street Lighting	795	935	1,500	1,500
<i>Total:</i>	<u>\$ 13,950</u>	<u>10,654</u>	<u>9,250</u>	<u>37,863</u>
Excess (deficit) of revenues over expenditures	\$ 11,115	13,607	16,000	(30,543)
Beginning Fund Balance (All Funds)	\$ 30,990	42,105	55,712	55,712
Ending Fund Balance (All Funds)	<u>\$ 42,105</u>	<u>55,712</u>	<u>71,712</u>	<u>25,169</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Recreation Reimbursement Fund (Fund 322)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Revenues:</b>				
Recreation Revenues	\$ 2,104	14,397	-	-
Interest Income	51	16	-	-
<i>Total:</i>	<u>\$ 2,155</u>	<u>14,413</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Temporary Salaries - Recreation	\$ 6,980	13,324	-	-
Other Expenditures / Merchant Fees	179	5,372	-	-
Transfers Out	-	-	-	1,410
<i>Total:</i>	<u>\$ 7,159</u>	<u>18,696</u>	<u>-</u>	<u>1,410</u>
Excess (deficit) of revenues over expenditures	\$ (5,004)	(4,283)	-	(1,410)
Beginning Fund Balance (All Funds)	\$ 10,697	5,693	1,410	1,410
Ending Fund Balance (All Funds)	<u>\$ 5,693</u>	<u>1,410</u>	<u>1,410</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Recreation Cultural Fund (Fund 323)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Recreation Revenues	\$ -	-	-	-
Interest Income	5	3	-	-
<i>Total:</i>	<u>\$ 5</u>	<u>3</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Temporary Salaries - Recreation	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	747
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>747</u>
Excess (deficit) of revenues over expenditures	\$ 5	3	-	(747)
Beginning Fund Balance (All Funds)	\$ 739	744	747	747
Ending Fund Balance (All Funds)	<u>\$ 744</u>	<u>747</u>	<u>747</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Community Discretionary Fund (Fund 330)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 25,048	-	-	-
Transfers In from CDBG/HOME Funds	-	23,690	20,000	23,500
Interest Income	6,527	-	-	-
<i>Total:</i>	<u>\$ 31,575</u>	<u>23,690</u>	<u>20,000</u>	<u>23,500</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ -	-	3,000	3,000
Municipal Code Updates	-	-	-	-
Housing Element Update	39,050	22,573	-	-
LAFCO Expenditures	10,100	10,350	10,500	9,805
Membership Dues - League of CA Cities	4,429	-	-	4,699
Economic Development Committee	5,000	5,000	5,000	5,000
Three Core Economic Development Committee	7,500	15,000	7,500	-
Community Promotion (Chamber/Vol Fire/Etc.)	1,146	-	7,500	7,500
Other Expenditures	4,528	-	-	-
<i>Total:</i>	<u>\$ 71,753</u>	<u>52,923</u>	<u>33,500</u>	<u>30,004</u>
Excess (deficit) of revenues over expenditures	\$ (40,178)	(29,233)	(13,500)	(6,504)
Beginning Fund Balance (All Funds)	\$ 104,061	63,883	34,650	34,650
Ending Fund Balance (All Funds)	<u>\$ 63,883</u>	<u>34,650</u>	<u>21,150</u>	<u>28,146</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Mall Maintenance Fund (Fund 331)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Revenues:</b>				
Other Refunds	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 227	231	8,800	8,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 227</u>	<u>231</u>	<u>8,800</u>	<u>8,800</u>
Excess (deficit) of revenues over expenditures	\$ (227)	(231)	(8,800)	(8,800)
Beginning Fund Balance	\$ 23,431	23,204	22,973	22,973
Ending Fund Balance	<u>\$ 23,204</u>	<u>22,973</u>	<u>14,173</u>	<u>14,173</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**State Recycling Grant Fund (Fund 366)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
CA Recycling Grant	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ 8,969	8,969	8,969	8,969
Ending Fund Balance	<u>\$ 8,969</u>	<u>8,969</u>	<u>8,969</u>	<u>8,969</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**CDBG Housing Loans Fund (Fund 312 )**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 27,059	24,243	20,000	23,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 27,059</u>	<u>24,243</u>	<u>20,000</u>	<u>23,500</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	\$ 27,059	23,690	20,000	23,500
Other Expenditures	-	553	-	-
<i>Total:</i>	<u>\$ 27,059</u>	<u>24,243</u>	<u>20,000</u>	<u>23,500</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Updated Budget**  
**HOME Program Income Fund (Fund 347)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Program Income	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Loan Monitoring	\$ 3,100	3,400	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,100</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (3,100)	(3,400)	-	-
Beginning Fund Balance	\$ 5,431	2,331	(1,069)	(1,069)
Ending Fund Balance	<u>\$ 2,331</u>	<u>(1,069)</u>	<u>(1,069)</u>	<u>(1,069)</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**CDBG Over-the-Counter Loan Fund (Fund 326)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
CDBG Grant Proceeds	\$ 336,443	1,637,297	-	108,405
Transfers In - Loan Proceeds	27,059	-	-	-
Program Income Loan Payments	-	-	-	112,731
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 363,502</u>	<u>1,637,297</u>	<u>-</u>	<u>221,136</u>
<b>Expenditures:</b>				
Other Expenditures - Loaned Funds	\$ 265,436	1,572,209	-	-
Administrative Expenses - Loan Monitoring	-	-	-	5,000
Transfers Out - Loan Payback	600,219	-	-	127,468
Capital Outlay	31,966	23,781	-	-
<i>Total:</i>	<u>\$ 897,621</u>	<u>1,595,990</u>	<u>-</u>	<u>132,468</u>
Excess (deficit) of revenues over expenditures	\$ (534,119)	41,307	-	88,668
Beginning Fund Balance	\$ 511,875	(22,244)	19,063	19,063
Ending Fund Balance	<u>\$ (22,244)</u>	<u>19,063</u>	<u>19,063</u>	<u>107,731</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
CDBG Capital Outlay	\$ 31,966	23,781	-	-
<i>Total:</i>	<u>\$ 31,966</u>	<u>23,781</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Basin Street Fund (Fund 327)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
EDA Grant Funding	\$ -	-	-	-
RDBG Water Study Grant	-	37,674	-	-
Interest Income	-	1,014	-	-
Transfers In - Gap Loan Proceeds	419,098	-	-	250,405
<i>Total:</i>	<u>\$ 419,098</u>	<u>38,688</u>	<u>-</u>	<u>250,405</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 22,653	-	-	-
Capital Outlay	43,233	-	-	-
Transfers Out - Gap Loan Payments (Fund 305)	74,219	174,913	-	174,912
<i>Total:</i>	<u>\$ 140,105</u>	<u>174,913</u>	<u>-</u>	<u>174,912</u>
Excess (deficit) of revenues over expenditures	\$ 278,993	(136,225)	-	75,493
Beginning Fund Balance (All Funds)	\$ (83,810)	195,183	58,958	58,958
Ending Fund Balance (All Funds)	<u>\$ 195,183</u>	<u>58,958</u>	<u>58,958</u>	<u>134,451</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Basin Street Project	\$ 43,233	-	-	-
<i>Total:</i>	<u>\$ 43,233</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Gap Loan Balance Payable to Fund 305:</i>	 <u>\$ 725,562</u>	 <u>573,487</u>	 <u>573,487</u>	 <u>416,321</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**EDA Grant Fund (Fund 329)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
EDA Grant Proceeds	\$ 366,886	510,834	-	-
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 366,886</u>	<u>510,834</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	44	-	-
Transfers Out - Loan Payback	-	-	-	122,937
Capital Outlay	100,732	1,000	-	-
<i>Total:</i>	<u>\$ 100,732</u>	<u>1,044</u>	<u>-</u>	<u>122,937</u>
Excess (deficit) of revenues over expenditures	\$ 266,154	509,790	-	(122,937)
Beginning Fund Balance	\$ (653,007)	(386,853)	122,937	122,937
Ending Fund Balance	<u>\$ (386,853)</u>	<u>122,937</u>	<u>122,937</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
South Willows Infrastructure Projects	\$ 100,732	1,000	-	-
<i>Total:</i>	<u>\$ 100,732</u>	<u>1,000</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Updated Budget**  
**SB-2 Grant Fund (Fund 343)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
SB-2 Planning Grant Revenue	\$ 18,593	22,400	-	102,995
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 18,593</u>	<u>22,400</u>	<u>-</u>	<u>102,995</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ 42,792	60,340	-	40,856
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 42,792</u>	<u>60,340</u>	<u>-</u>	<u>40,856</u>
Excess (deficit) of revenues over expenditures	\$ (24,199)	(37,940)	-	62,139
Beginning Fund Balance	\$ -	(24,199)	(62,139)	(62,139)
Ending Fund Balance	<u>\$ (24,199)</u>	<u>(62,139)</u>	<u>(62,139)</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**CDBG HOME Grant Fund (Fund 398)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
HOME Grant Proceeds	\$ 4,579,571	884,769	-	10,794
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 4,579,571</u>	<u>884,769</u>	<u>-</u>	<u>10,794</u>
<b>Expenditures:</b>				
Other Expenditures - Administrative Costs	\$ 12,702	-	8,878	8,878
Other Expenditures - Loaned Funds	4,575,330	424,670	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	442,760	-	-
<i>Total:</i>	<u>\$ 4,588,032</u>	<u>867,430</u>	<u>8,878</u>	<u>8,878</u>
Excess (deficit) of revenues over expenditures	\$ (8,461)	17,339	(8,878)	1,916
Beginning Fund Balance	\$ -	(8,461)	8,878	8,878
Ending Fund Balance	<u>\$ (8,461)</u>	<u>8,878</u>	<u>-</u>	<u>10,794</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Sycamore Street Apartments Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Fire Development Impact Fee Fund (Fund 356)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Revenues:</b>				
Development Impact Fees	\$ 60,068	965	963	339
Interest Income	975	352	-	400
<i>Total:</i>	<u>\$ 61,043</u>	<u>1,317</u>	<u>963</u>	<u>739</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	62,430	65,163	65,938	65,938
<i>Total:</i>	<u>\$ 62,430</u>	<u>65,163</u>	<u>65,938</u>	<u>65,938</u>
Excess (deficit) of revenues over expenditures	\$ (1,387)	(63,846)	(64,975)	(65,199)
Beginning Fund Balance	\$ 131,376	129,989	66,143	66,143
Ending Fund Balance	<u>\$ 129,989</u>	<u>66,143</u>	<u>1,168</u>	<u>944</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ADOPTED BUDGET FY 2022-23	MID-YEAR BUDGET FY 2022-23
<b>Capital Expenditures</b>				
Fire Truck Payments - Principal & Interest	\$ 62,430	65,163	65,938	65,938
<i>Total:</i>	<u>\$ 62,430</u>	<u>65,163</u>	<u>65,938</u>	<u>65,938</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Police Development Impact Fee Fund (Fund 358)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 29,246	469	-	165
Interest Income	385	320	-	375
<i>Total:</i>	<u>\$ 29,631</u>	<u>789</u>	<u>-</u>	<u>540</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 29,631	789	-	540
Beginning Fund Balance	\$ 30,647	60,278	61,067	61,067
Ending Fund Balance	<u>\$ 60,278</u>	<u>61,067</u>	<u>61,067</u>	<u>61,607</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Storm Drainage Development Impact Fee Fund (Fund 360)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 123,443	1,054	-	718
Interest Income	857	788	-	900
<i>Total:</i>	<u>\$ 124,300</u>	<u>1,842</u>	<u>-</u>	<u>1,618</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	15,481	-	-	-
<i>Total:</i>	<u>\$ 15,481</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 108,819	1,842	-	1,618
Beginning Fund Balance	\$ 42,667	151,486	153,328	153,328
Ending Fund Balance	<u>\$ 151,486</u>	<u>153,328</u>	<u>153,328</u>	<u>154,946</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Storm Drainage Capital Projects	\$ 15,481	-	-	-
<i>Total:</i>	<u>\$ 15,481</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Streets Development Impact Fee Fund (Fund 361)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 44,827	1,172	-	798
Interest Income	1,397	859	-	1,000
<i>Total:</i>	<u>\$ 46,224</u>	<u>2,031</u>	<u>-</u>	<u>1,798</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 46,224	2,031	-	1,798
Beginning Fund Balance	\$ 134,559	180,783	182,814	182,814
Ending Fund Balance	<u>\$ 180,783</u>	<u>182,814</u>	<u>182,814</u>	<u>184,612</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Parks Facilities Development Impact Fee Fund (Fund 362)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 54,168	-	-	-
Interest Income	2,272	1,629	-	2,000
<i>Total:</i>	<u>\$ 56,440</u>	<u>1,629</u>	<u>-</u>	<u>2,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 56,440	1,629	-	2,000
Beginning Fund Balance	\$ 276,713	333,153	334,782	334,782
Ending Fund Balance	<u>\$ 333,153</u>	<u>334,782</u>	<u>334,782</u>	<u>336,782</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**I-5 Interchange Development Impact Fee Fund (Fund 363)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 24,112	629	-	428
Interest Income	2,969	1,777	-	2,000
<i>Total:</i>	<u>\$ 27,081</u>	<u>2,406</u>	<u>-</u>	<u>2,428</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 27,081	2,406	-	2,428
Beginning Fund Balance	\$ 360,271	387,352	389,758	389,758
Ending Fund Balance	<u>\$ 387,352</u>	<u>389,758</u>	<u>389,758</u>	<u>392,186</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ADOPTED BUDGET FY 2022-23</b>	<b>MID-YEAR BUDGET FY 2022-23</b>
<b>Capital Expenditures</b>				
I-5 Interchange Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**Library Development Impact Fee Fund (Fund 364)**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 37,848	-	-	-
Interest Income	890	724	-	950
<i>Total:</i>	<u>\$ 38,738</u>	<u>724</u>	<u>-</u>	<u>950</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 38,738	724	-	950
Beginning Fund Balance	\$ 102,752	141,490	142,214	142,214
Ending Fund Balance	<u>\$ 141,490</u>	<u>142,214</u>	<u>142,214</u>	<u>143,164</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED BUDGET FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Capital Expenditures</b>				
Library Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2022-23 Mid-Year Budget**  
**COVID-19 / ARPA Fund (Fund 420)**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED ACTUAL FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Revenues:</b>				
American Rescue Plan Act (ARPA Funding)	\$ -	726,276	726,276	726,276
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>726,276</u>	<u>726,276</u>	<u>726,276</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	22,500	-	-
Salaries & Benefits	-	52,712	-	-
Capital Expenditures	-	-	30,000	-
Transfers Out to General Fund	-	-	700,000	544,500
<i>Total:</i>	<u>\$ -</u>	<u>75,212</u>	<u>730,000</u>	<u>544,500</u>
Excess (deficit) of revenues over expenditures	\$ -	651,064	(3,724)	181,776
Beginning Fund Balance	\$ -	-	651,064	651,064
Ending Fund Balance	<u>\$ -</u>	<u>651,064</u>	<u>647,340</u>	<u>832,840</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ADOPTED ACTUAL FY 2022-23</u>	<u>MID-YEAR BUDGET FY 2022-23</u>
<b>Capital Expenditures</b>				
Master Fee Schedule Update	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows  
Resolution XX-2023**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, STATE OF CALIFORNIA, APPROVING THE  
MID-YEAR BUDGET RECOMMENDATIONS FOR FISCAL YEAR 2022-23**

**WHEREAS**, the City of Willows annually approves a budget for each fiscal year; and

**WHEREAS**, the City of Willows approved a budget for Fiscal Year 2022-23; and

**WHEREAS**, the City of Willows may consider adjustments to the approved budget at any time during the fiscal year; and

**WHEREAS**, City staff has completed a review of the City's operational funds updated revenues, expenditures and fund balances for said funds; and

**WHEREAS**, City staff desires to bring the adopted operating budget in line with updated expectations based on previously approved budget amendments and current economic conditions.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLOWS AS  
FOLLOWS:**

1. The above recitals are true and correct and are hereby incorporated into this Resolution as findings of the City Council of the City of Willows.
2. The City Council hereby approves the FY 2022-23 Mid-Year Budget Adjustments as shown in the fund schedules incorporated herein.
3. This Resolution shall become effective immediately.

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council on this 28<sup>th</sup> day of March 2023 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
Rick Thomas, Mayor

\_\_\_\_\_  
Tara Rustenhoven, Deputy City Clerk