



Finance and Measure I Oversight Committee Special Meeting

Committee
Rick Thomas, Vice Mayor
Matt Busby, Councilmember

City Manager
Marti Brown

Finance Director
Joanne Moore

City Clerk
Karleen Price

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

Agenda

Watch online via Zoom: <https://us06web.zoom.us/j/84743006827>

Remote viewing of the Finance and Measure I Oversight Committee meeting for members of the public is provided for convenience only. In the event that the remote viewing connection malfunctions for any reason, the Finance and Measure Oversight Committee reserves the right to conduct the meeting without remote viewing.

If you have any documentation that you would like distributed to the Committee, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: cityclerk@cityofwillows.org.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PUBLIC COMMENT & CONSENT

Individuals wishing to address the Committee regarding Consent items or matters not on the agenda are asked to complete a Speaker Card and submit it to the City Clerk. All remarks shall be directed to the Committee Members and are limited to three minutes. By law, the Committee cannot discuss or take action on items not listed on the posted agenda.

a. Minutes Approval

Recommended Action: Approve the July 15, 2025, meeting minutes.

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

5. DISCUSSION & ACTION

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

a. Current & Pending Capital Projects

Recommended Action: Receive and accept staff update on current capital projects, including project title, brief description, budget, and scheduled completion.

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

b. Apparatus Replacement Fund

Recommended Action: Receive and discuss status of Apparatus Replacement Fund revenues based on recent projected Strike Team activity.

Contact: Nate Monck, Fire Chief, nmonck@cityofwillows.org

c. Measure I Update

Recommended Action: Receive and discuss status update of Measure I revenues received to date and projected future performance.

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

d. Measure I Impact on General Fund

Recommended Action: Receive staff report and discuss allocation and expenditure of Measure I revenue in General Fund, explanation of how the General Fund would have been impacted without Measure I funds, and revisit FY 2024-25 versus FY 2025-26 revenues and expenditures (e.g., Measure I versus no Measure I).

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

e. Long-Term Debt

Recommended Action: Receive and discuss staff update of the city's long-term debt.

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

f. Investment Summary

Recommended Action: Receive and discuss the city's summary of investments and provide any additional direction.

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

g. Financial Reports

Recommended Action: Receive and discuss the Treasurer's, Trial Balance, and Cash Analysis Reports.

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

6. ADJOURNMENT

This agenda was posted on October 31, 2025.

Karleen Price, City Clerk

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

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

The City of Willows is an Equal Opportunity Provider



PUBLIC COMMENT & CONSENT CALENDAR FORUM



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

Finance and Measure I Oversight Committee Action Minutes

Committee
Rick Thomas, Vice Mayor
Matt Busby, Council Member

City Manager
Marti Brown

Finance Director
Joanne Moore

City Clerk
Karleen Price

July 15, 2025
Willows City Hall
5:30 PM

1. CALL TO ORDER – 5:30 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Councilmembers Present: Vice Mayor Thomas and Councilmembers Busby

Councilmembers Absent: None

4. PUBLIC COMMENT & CONSENT

a. Minutes Approval

Action: Approved the April 15, 2025, meeting minutes.

Moved/Seconded: Councilmember Busby/Vice Mayor Thomas

Yes: Councilmember Busby, Vice Mayor Thomas

No: None

Absent: None

Abstain: None

5. DISCUSSION & ACTION

a. Finance Policies

Action: Reviewed and discussed the city's various finance policies, directed staff to recommended amendments as necessary, and made recommendations to consolidate Catastrophic Reserve and Budget Stabilization Reserve into a single General Fund Reserve, commit to a 25% reserve goal within 5 years, change the Capital and Special Projects Reserve to Apparatus Replacement Reserve, and increase investment transparency with quarterly council reports. Staff was directed to prepare the recommended amendments and bring them back to the full Council for consideration.

b. Other Financial Updates

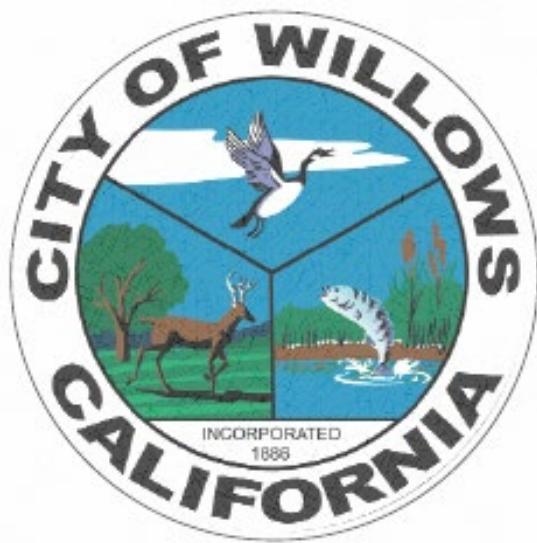
Action: Discussed and clarified objectives for future financial reporting on the following Topics:

- i. Status of Measure I revenues and expenditures and how they're allocated in the current budget, as well as any updates on Measure I revenues received.
- ii. Revisit FY 2024-25 versus FY 2025-26 revenues and expenditures (e.g., Measure I versus no Measure I), as well as surplus revenue versus deficits.
- iii. Update on current and pending projects from a financial perspective, as well as estimated completion dates.
- iv. Status update on Apparatus Replacement Fund.
- v. Review Bank Statements and Investments.

Staff was directed to provide a Treasurer's Report and investment summary at the October meeting, establish and fund the Apparatus Replacement line item by transferring \$5,000 from the Capital Reserve, include regular Measure I revenue and expenditure reports in future Finance Committee packets, and develop a framework for presenting Measure I expenditures based on the projected \$1.4 million structural deficit.

9. ADJOURNMENT – 6:22 PM

Karleen Price, City Clerk



DISCUSSION & ACTION CALENDAR



Date: November 4, 2025

To: Finance & Measure I Oversight Committee

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

Subject: Current & Pending Capital Projects

Recommendation:

Receive and accept staff update on current capital projects, including project title, brief description, budget, and scheduled completion.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members expressed an interest in receiving an update on the City current outstanding capital projects.

Background, Discussion & Analysis:

As Attachment 1 illustrates, the City currently has seven outstanding Capital Improvement Projects in progress or scheduled for FY 2025-26 that will be completed at various times in 2026. These projects total \$8,629,478 in infrastructure improvements.

Please note, the projects listed in Attachment 1 do not include the Municipal Code overhaul and update nor does it include capital projects listed on page 46 of FY 2025-26 budget – Non-Departmental/Capital – most of which have been completed (e.g., upgrade computer equipment, HVAC Air Ducts Cleaning, concrete apron at fire station). In addition, the attached table also does not include the solar panels on the fire station (which has been completed) nor does it include the upcoming solar panels on the Civic Center as that project may not occur or be completed in this fiscal year. The attached table only focuses on current/in progress capital projects.

Consistency with Council Priorities and Goals:

To implement the City's approved Capital Improvement Program.

Fiscal Impact:

There is no fiscal impact by receiving and discussing current and pending capital projects.

Attachments:

- Attachment 1: Current & Pending Capital Projects

City of Willows Construction Projects FY 25/26

Project	Description	Funding Source	Budget	Est. Completion
Sycamore Park Mobility, Recreation and Beautification Project.	The project includes new curb ramps, over 2,000 feet of perimeter sidewalks, and 2,100 feet of internal mixed-use paths at Sycamore Park. It will resurface the tennis courts, convert two courts into six pickleball courts, and add trash receptacles. At the City Swimming Pool Complex, work includes replacing pool decking, replastering, upgrading filtration, and electrical systems, and installing an ADA lift.	Clean California Grant, Prop 68 Grant, Glenn County Contribution, Park Development Impact Fees	\$4,705,000	Summer of 2026
Sewer Lift Station Project	The Lift Station Rehabilitation Project upgrades five City sanitary sewer lift stations Sycamore, Pacific, Lassen, Road 57, and Cherry. Work includes replacing corroded hatches, piping, and valves; rehabilitating and sealing wet well concrete; and installing new pumps, control panels, level sensors, and wet well fall-protection grating. The project also upgrades electrical, instrumentation, and control systems at all stations. These improvements modernize essential components, enhance system reliability, improve monitoring and response capabilities, and reduce the risk of sewer overflows.	Sewer Bond Funds	\$1,956,478	November 2025
Sewer Main Replacement Project	Replace 1,437 linear ft. of 6" sewer main with 6" PVC pipe by open cut trench.	Sewer Bond Funds	1,100,000	November 2025
City Hall/Library ADA Door and Parking Upgrades	The City Hall ADA Door Upgrade project will replace and upgrade the two main public entrances to City Hall, the main door into the Library and rehabilitation ADA parking and path of travel to the entrances.	CDBG Program Income	\$188,000	Spring of 2026

City of Willows Construction Projects FY 25/26

Project	Description	Funding Source	Budget	Est. Completion
Oak and Madrone Road Rehabilitation	Road, curb and gutter and sidewalk reconstruction on Oak St. from S. Marshall Ave to S. Murdock Ave. and road reconstruction on Madrone Manor.	CDBG (Plans) and Gas Tax (Construction)	\$660,000	Summer 2026
Stop Signs, Street Name Signs and Wayfinding Signs.	This project installed new flashing LED stop signs at Road 57 and Tehama St. (Complete), purchased all new street name signs for all intersections (Ordered) and will purchase wayfinding signs (Design).	RSTP Gas Tax Funds	\$40,000	Wayfinding- December 2026 Street Names- Summer 2026.
Wastewater Treatment Plant Solar Installation	Large solar panel installation to supplement the existing solar panels to offset the entirety of the needed energy.	Trinary Capital	Reduced price per KwH	Spring of 2026
Library Backroom Carpet Installation	Install new carpet squares in the backroom of the library over existing tile. This room will be used to expand library services.	Library Development Impact Fees	\$10,000	November 2025



Date: November 4, 2025

To: Finance & Measure I Oversight Committee

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

Subject: Apparatus Replacement Fund

Recommendation:

Receive and discuss status of Apparatus Replacement Fund revenues based on recent projected Strike Team activity.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members requested an update on this Fund.

Background:

During the spring FY 2025-26 budget preparation process, Council approved establishing an Apparatus Replacement Fund in order to save and build reserves for future replacement of Fire and Public Works apparatus/vehicles. The Council also approved using Strike Team vehicle reimbursements from the State to seed and grow the Fund.

Discussion & Analysis:

The Apparatus Replacement Fund currently has a running balance of \$89,795 (Attachment 1). However, it does not yet reflect all reimbursements owed to the City for Strike Team activities this past spring and summer. Fire Chief Monck anticipates approximately \$100,000 more in reimbursements from the State over the next several months and before the end of the fiscal year. Please note, reimbursements from the State for Strike Team activities typically take approximately six months to receive.

Consistency with Council Priorities and Goals:

To fund the General Fund Reserve and Apparatus Replacement Plan.

Fiscal Impact:

There is no fiscal impact by receiving this report.

Attachments:

- Attachment 1: Detailed Report for Apparatus Replacement Fund



City of Willows

Detail Report

Account Detail

Date Range: 01/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Total Activity	Ending Balance				
Fund: 301 - GENERAL		0.00	-89,795.32	-89,795.32				
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
06/30/2025	GLPKT01565	JN03112		CODING CORRECTION - FIRE			-61,129.76	-61,129.76
06/30/2025	GLPKT01566	JN03113		CODING CORRECTION - FIRE			-27,340.56	-88,470.32
06/30/2025	GLPKT01567	JN03114		CODING CORRECTION - FIRE			-1,325.00	-89,795.32
Total Fund: 301 - GENERAL:		Beginning Balance: 0.00	Total Activity: -89,795.32	Ending Balance: -89,795.32				
Grand Totals:		Beginning Balance: 0.00	Total Activity: -89,795.32	Ending Balance: -89,795.32				

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
301 - GENERAL	0.00	-89,795.32	-89,795.32
Grand Total:	0.00	-89,795.32	-89,795.32



Date: November 4, 2025
To: Finance & Measure I Oversight Committee
From: Marti Brown, City Manager
Joanne Moore, Finance Director
Subject: Measure I Update

Recommendation:

Receive and discuss status update of Measure I revenues received to date and projected future performance.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members requested that updates on the status of Measure I, 1.5% sales tax revenue generation, be part of every future Committee meeting.

Background:

The Finance & Measure I Oversight Committee requested regular quarterly updates on Measure I revenues and performance.

Discussion & Analysis:

In an effort to provide updates on the City's new Measure I performance, attached is a report with a status update on Measure I, future forecasting, and key economic factors that may impact each quarter's returns and revenues (Attachment 1). There is also a detailed report of current Measure I revenues (Attachment 2), as well as HdL's projected forecast for FY 2025-26 and 2026-27 (Attachment 3). To date, the city has received \$702,787.27 in Measure I funds. The approved FY 2025-26 Budget includes HdL's estimate \$2,156,000 Measure I revenue projection.

Consistency with Council Priorities and Goals:

To fund the General Fund Reserve and Apparatus Replacement Plan (among other priorities).

Fiscal Impact:

There is no fiscal impact by receiving this report and attachments.

Attachments:

- Attachment 1: Willows Measure I Report
- Attachment 2: Detail Report, Measure I Revenue
- Attachment 3: HdL Measure I Forecast Projections

City of Willows – Measure I Revenue Report & Summary

1. Introduction

This report provides an overview of the Measure I Sales Tax Allocation for the City of Willows, covering fiscal years 2024–25 through 2026–27. It summarizes actual revenue collections, forecasted projections, and key factors influencing revenue fluctuations throughout the fiscal year.

2. Fiscal Year 2024–25 Actual Allocations

Measure I collections began mid-year in FY 2024–25. The data show early collections totaling approximately \$386,968 in the second quarter and an additional \$387,900 accrual for year-end reconciliation, totaling roughly \$774,868. These initial collections represent the first phase of Measure I implementation.

Quarter	Payment Months	Actual Revenue (\$)
2nd Quarter (June–Aug)	June, July, August	386,968
Accrual (Reconciliation)	—	387,900

3. Forecasted Allocations

Forecast projections from HdL Companies estimate that Measure I revenues will increase significantly in FY 2025–26, stabilizing around \$2.2 million annually. Growth from FY 2024–25 to 2025–26 reflects the first full year of Measure I collections.

Fiscal Year	Forecasted Total Revenue (\$)
2025–26	2,155,904
2026–27	2,208,964

4. Quarterly Forecast Breakdown (FY 2025–26)

The forecast suggests a seasonal pattern in Measure I revenues, with the highest collections typically occurring in the summer months (Q2) due to agricultural activity and tourism-related retail sales.

Quarter	Forecasted Total (\$)	Seasonal Notes
2nd Quarter (Jun–Aug)	617,354	Agriculture and summer retail peak
3rd Quarter (Sep–Nov)	564,411	Harvest-related sales

4th Quarter (Dec–Feb)	534,467	Holiday retail and vehicle sales
1st Quarter (Mar–May)	439,672	Post-holiday slow period

5. Seasonal and Economic Factors

Measure I revenues in Willows are influenced by the city's economic structure and seasonal trends. Key factors include:

- Agricultural cycles driving spending on equipment and supplies (spring–summer).
- Retail and holiday shopping activity boosting revenue in Q4 (winter).
- Construction and vehicle sales varying with weather and market conditions.
- CDTFA payment timing and audit adjustments impacting quarterly totals.

6. Key Insights

1. Measure I revenue is expected to grow substantially from FY 2024–25 to FY 2025–26, reflecting full implementation.
2. Total revenues stabilize around \$2.2 million annually in subsequent years.
3. Q2 typically produces the strongest results due to agricultural and retail spending.
4. Regular monitoring of CDTFA allocations will ensure accurate forecasting and budgeting.

7. Conclusion

The City of Willows can expect consistent Measure I revenues supporting essential public services and infrastructure improvements. Seasonal fluctuations should be anticipated but are offset by overall stable growth. This report provides a data-driven foundation for council discussions on fiscal planning and community investments.



City of Willows

Detail Report

Account Detail

Date Range: 04/01/2025 - 10/30/2025

Account	Name				Beginning Balance	Total Activity	Ending Balance	
Fund: 301 - GENERAL					0.00	-702,787.27	-702,787.27	
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
05/27/2025	CLPKT00583	R2155		STATE OF CA - RETAIL SALES TAX - CDTFA - MEASURE I T&U - 1ST QTR SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - CDTFA - MEASURE I T&U - 1ST QTR 99301126			-932.01	-932.01
06/23/2025	CLPKT00598	R2206		STATE OF CA - RETAIL SALES TAX - MEASURE I - APRIL 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - MEASURE I - APRIL 2025 99866740			-140,269.39	-141,201.40
06/30/2025	GLPKT01714	JN03134		Measure I Sales - Tax - May 2025			-169,633.88	-310,835.28
06/30/2025	GLPKT01714	JN03134		Measure I Sales - Tax - June 2025			-77,065.08	-387,900.36
07/01/2025	GLPKT01714	JN03134		Measure I Sales - Tax - June 2025			77,065.08	-310,835.28
07/01/2025	GLPKT01714	JN03134		Measure I Sales - Tax - May 2025			169,633.88	-141,201.40
07/24/2025	CLPKT00624	R2288		STATE OF CA - RETAIL SALES TAX - MEASURE I - T & U - MAY 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - MEASURE I - T & U - MAY 2025 9910516			-169,633.88	-310,835.28
08/26/2025	CLPKT00653	R2372		STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - 2ND QTR 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - 2ND QTR 2025 99985415			-77,065.08	-387,900.36
09/10/2025	APPKT00484	128223	55979	FASTENERS - FIRE STATE OF CALIFORNIA - JULY 2025 - RETAIL SALES TAX - T&U MEASURE I - CDTFA SALES TAX MEASURE I - TRANSACTION & USE STATE OF CALIFORNIA - JULY 2025 - RETAIL SALES TAX - T&U MEASURE I - CDTFA 9961715	2295 - WILLOWS ACE HARDWARE		16.83	-387,883.53
09/23/2025	CLPKT00770	R2824					-162,545.33	-550,428.86

Detail Report

Date Range: 04/01/2025 - 10/30/2025

Account[301-000-71000](#)

SALES TAX MEASURE I -TRANSACTION & USE - Continued

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance	
10/24/2025	CLPKT00802	R2883		STATE OF CALIFORNIA - RETAIL SALES TAX - T&U MEASURE I - AUGUST 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CALIFORNIA - RETAIL SALES TAX - T&U MEASURE I - AUGUST 2025 99780757			0.00	-152,358.41	-702,787.27

Total Fund: 301 - GENERAL:	Beginning Balance: 0.00	Total Activity: -702,787.27	Ending Balance: -702,787.27
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Grand Totals:	Beginning Balance: 0.00	Total Activity: -702,787.27	Ending Balance: -702,787.27
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Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
301 - GENERAL	0.00	-702,787.27	-702,787.27
Grand Total:	0.00	-702,787.27	-702,787.27

HdL CITY OF WILLOWS MEASURE I

SALES TAX ALLOCATION CASH PROJECTIONS

	Payment Month	ACTUAL		FORECAST *	
		Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2025-26	Fiscal Year 2026-27
1st Advance	June	\$ -	\$ 140,269	\$ 85,474	\$ 168,369
2nd Advance	July	-	169,634	85,474	168,369
Clean Up	August	-	77,065	142,456	280,616
2nd Quarter Allocation		386,968		313,404	
1st Advance	September	-	162,545.33	153,930	157,719
2nd Advance	October	-	152,358.41	153,930	157,719
Clean Up	November	-	-	256,550	262,865
3rd Quarter Allocation		-		564,411	
1st Advance	December	-	-	145,764	149,351
2nd Advance	January	-	-	145,764	149,351
Clean Up	February	-	-	242,939	248,918
4th Quarter Allocation		-		534,467	
1st Advance	March	-	-	119,911	122,862
2nd Advance	April	-	-	119,911	122,862
Clean Up	May	932	-	199,851	204,770
1st Quarter Allocation		932		439,672	
1st Advance	June	140,269	-	168,369	172,513
2nd Advance	July	169,634	-	168,369	172,513
Clean Up	August	77,065	-	280,616	287,522
2nd Quarter Allocation		386,968		617,354	
Fiscal Year Reconciliation					
Accrual		\$ 387,900	\$ 0	\$ 2,155,904	\$ 2,208,964

* Based on budget prepared 05/27/25 by dav



Date: November 4, 2025

To: Finance & Measure I Oversight Committee

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

Subject: Measure I Impact on General Fund

Recommendation:

Receive staff report and discuss allocation and expenditure of Measure I revenue in General Fund, explanation of how the General Fund would have been impacted without Measure I funds, and revisit FY 2024-25 versus FY 2025-26 revenues and expenditures (e.g., Measure I versus no Measure I).

Rationale for Recommendation:

At the July 2025 Finance Committee meeting, Committee Members requested staff to show and explain how Measure I is being spent this fiscal year, as well as revisit the projected financial forecasting model with and without Measure I for FY 2024-25 and FY 2025-26.

Background:

At the July Finance and Measure I Oversight Committee (FMIOC) meeting, there was a desire to learn more about how the new Measure I sales tax will be spent in FY 2025-26. At the time the City Manager and Finance Director stated that the new revenue will and does touch every city department and every aspect of the budget and, therefore, it would be very difficult to illustrate the benefits of the Measure I sales tax without backing into the would-be structural deficit and showing all the employee positions that would have been eliminated without the sales tax. To that end, the following discussion and analysis outlines the type of deep budgetary cuts that would be required in order to maintain limited city services without the new sales tax revenue.

Discussion & Analysis:

Without voter approval of the Measure I (1.5%) sales tax, the city would have been forced to make severe and very deep budgetary cuts. In the absence of a sales tax measure, the city would face a nearly \$1.3 million structural or ongoing budget deficit in FY 2025-26. Therefore, in order to balance the budget, the City would have to make \$1.3 million in permanent budget cuts to balance the budget while also generating sufficient cashflow to provide limited contract services to replace the permanent employee positions that would be eliminated.

While budget and city service reductions are ultimately the decision of the City Council, the following list illustrates the types of cuts that would likely be required in order to maintain the city structure and avoid disincorporation:

Department	FY 2025-26 Budget – Salaries	Proposed Budget – No Measure I
City Attorney	\$142,600	\$70,000
Administration	\$316,958	\$211,458
Finance	\$393,335	\$228,335
Fire	\$855,643	\$430,990
Community Development & Services	\$1,507,471	\$643,171
Library	\$298,906	\$0
Citywide	\$674,049	\$634,049
TOTAL*	\$4,188,962	\$2,218,003

*Proposed budget cuts would result in a General Fund savings totaling \$1,970,959.

The proposed table above shows the following budgetary reductions:

- City Attorney - 50% reduction in contract budget.
- Administration - Elimination of the City Clerk position; duties taken over by the City Manager; elimination of all other incidentals including travel, memberships, etc...in this department.
- Finance - Elimination of the Finance Director position and the additional planned Finance & HR Specialist position.
- Fire - Elimination of career Fire staff positions except the Fire Chief; relying instead on the Orland model (e.g., paid Fire Chief, all volunteer firefighters).
- CD&S – Building, Planning, and Engineering contracts cut by 50%; Elimination of Recreation and Swimming Pool budgets; Elimination of all Public Works and Mechanic positions.
- Library – Closed. Elimination of all positions.
- Citywide – IT contract budget reduced by two-thirds.

In addition to these budget cuts, the City would want to dispose of all surplus land and property in an effort to generate one-time monies and reduce its overall and ongoing insurance liability.

The budget cuts would result in the following net employees: City Manager, Fire Chief, Community Development & Services Director, Community Development Technician, and Finance & HR Specialist. All other city services would be provided by part-time contractors. The Fire Department would operate similarly to the way that the Orland Fire Department operates with a career Fire Chief and all volunteer firefighters. The City would hire part-time Public Works contractors to maintain parks and roads (e.g., working two or three days per week). The library would be completely shuttered and all positions eliminated. The Finance Department would continue to require a high-level part-time finance consultant to oversee complex financial activities.

Currently, there are 20 full-time and 28 part-time budgeted positions in the FY 2025-26 budget. Under the above scenario without Measure I, there would be only five full-time budgeted positions and no part-time positions.

In addition to the extreme reduction in employees and quality of life services (e.g., library, recreation), the City would also not have the funds and/or cashflow to purchase new apparatus and vehicles such as Fire or Public Works trucks. It would also be difficult to complete basic city maintenance and provide timely delivery of Community Development services (e.g., Planning, Building, Code Enforcement, Engineering). There would be little to no funds for rebuilding the City's General Fund Reserve, one-time special projects (e.g., park projects, road rehabilitation), and cashflow for emergencies.

With Measure I, the City is essentially able to fund 15 permanent full-time employees and 28 part-time employees, new vehicles and equipment (as needed), and the ability to rebuild the City's General Fund Reserve and emergency funds.

To further underscore the dramatic difference between a General Fund with and without the 1.5% Measure I sales tax, please see the attached forecasting models that show projected General Fund revenues without a new sales tax (Attachment 1) and one with the new sales tax (Attachment 2).

Fiscal Impact:

The Measure I sales tax has made a tremendous difference in the city's ability to maintain sustainable staffing levels, critical operations, and quality of life services – without it, many of the city's services would be greatly compromised or eliminated.

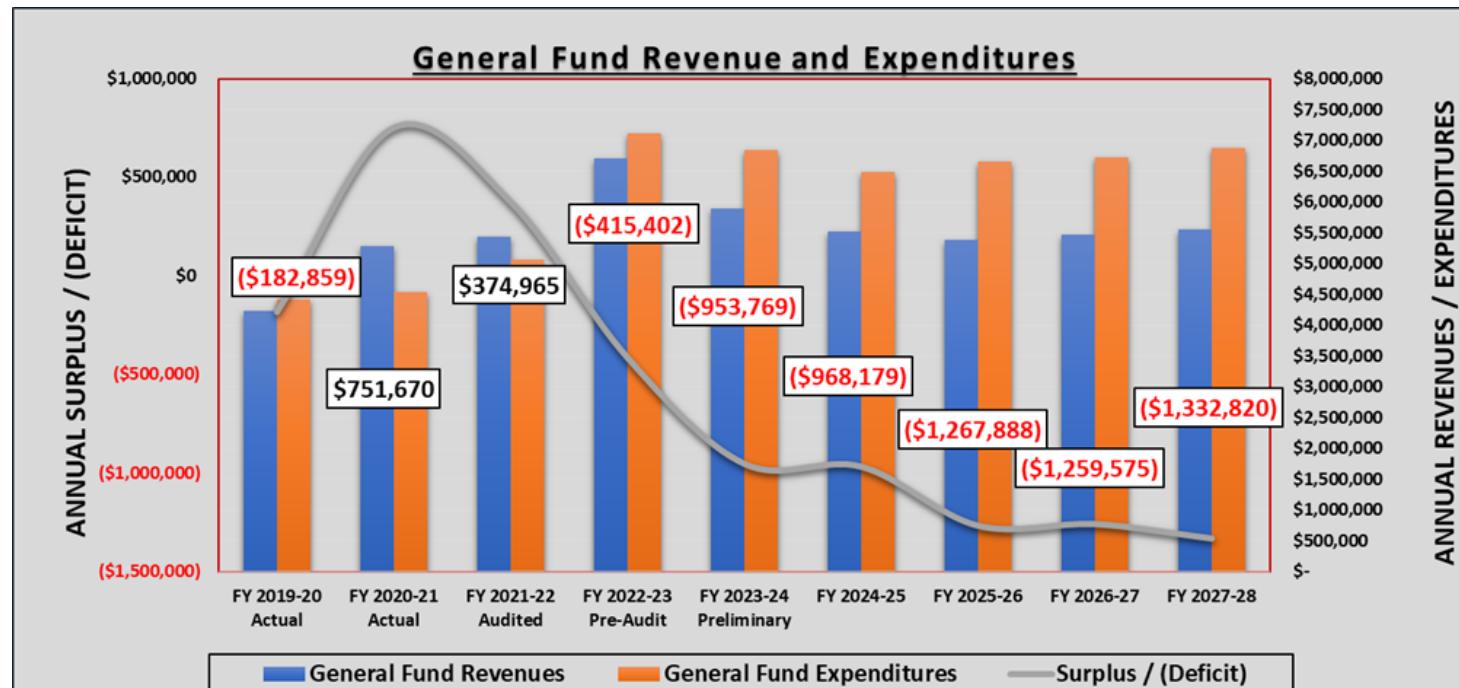
Attachments:

- Attachment 1: General Fund Revenue Forecast **WITHOUT** Measure I Sales Tax
- Attachment 2: General Fund Revenue Forecast **WITH** Measure I Sales Tax

FY 2023-24 Mid-Year / Forecast Update

- General Fund Financial Forecast-

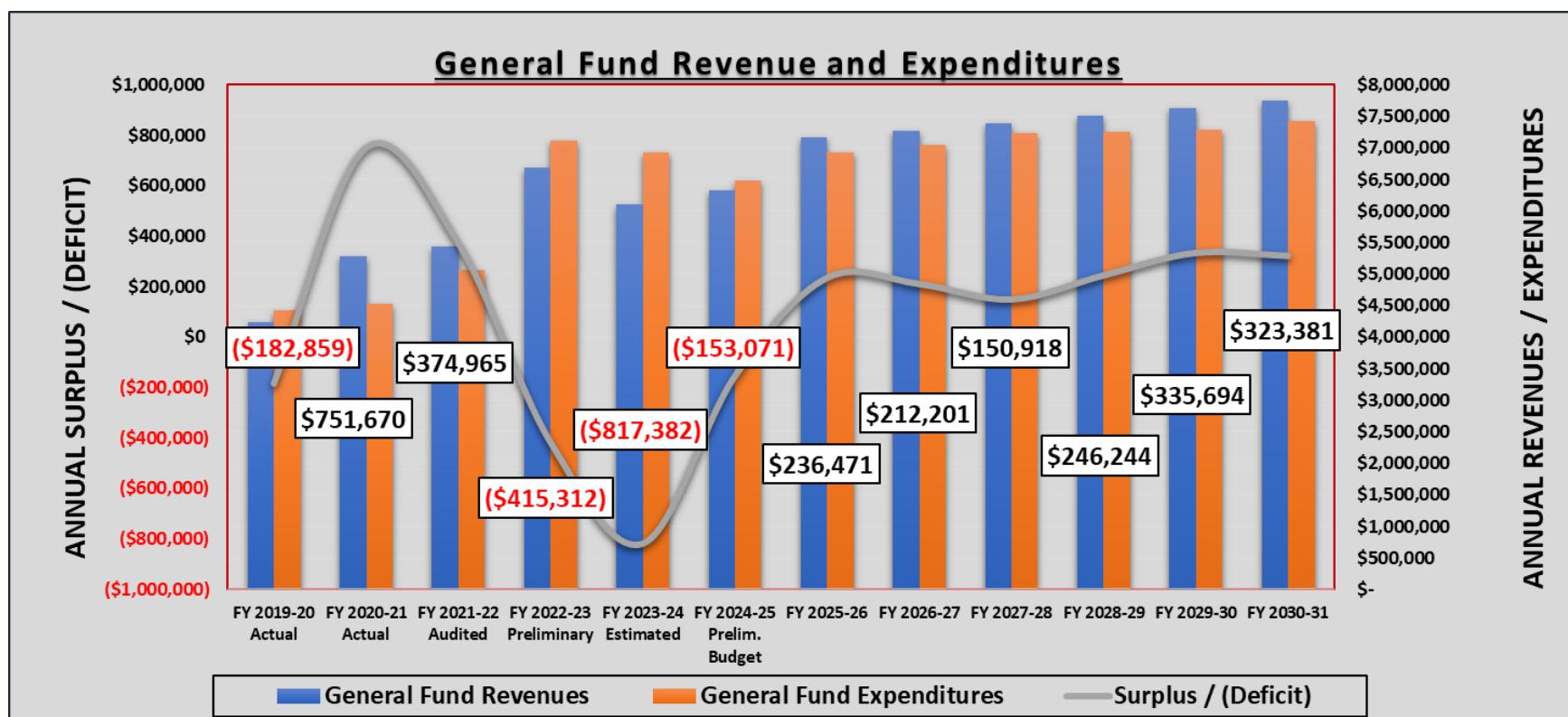
Financial Status - General Fund Forecast



Notes:

- Forecast based on “Base Budget” concept
- All positions currently authorized assumed filled as of January 2024 and forward
- Model only includes negotiated salary increases
- Deficits grow due to further increases in Police Services Contract and CalPERS UAL costs
- Systemic issue of revenue base not keeping up with expenditure base

General Fund Forecast
WITH Measure I Sales Tax
January 2025





Date: November 4, 2025
To: Finance & Measure I Oversight Committee
From: Marti Brown, City Manager
Joanne Moore, Finance Director
Subject: Long-Term Debt

Recommendation:

Receive and discuss status update of the City's long-term debt.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members requested an update on the City's long-term debt.

Background:

At the last Finance Committee meeting, Committee Members requested to review all the city's long-term outstanding debt.

Discussion & Analysis:

As Attachment 1 illustrates, the City has three long-term, outstanding debts:

- Umpqua Bank, Gap Loan – Outstanding Balance: \$87,456 (Final Payment Due: 2026)
- CALPERS Pension Obligation Bond – Outstanding Balance: \$6,394,999 (Final Payment Due: 2041)
- Sewage Certificates of Participation (Bond) – Outstanding Balance: \$8,965,000 (Final Payment Due: 2047)

Special Note: The Umpqua Bank Gap Loan will be paid off in 2026. Also, there are two Pension Obligation Bonds, because one is paid back from the General Fund and one is paid back from the Sewage Fund.

Consistency with Council Priorities and Goals:

To ensure the City's Financial Stability.

Fiscal Impact:

There is no fiscal impact by receiving this report and update.

Attachments:

- Attachment 1: Detailed Report, Long-Term Debt

Long Term Debt

<u>UMPQUA Bank Gap Loan</u>			
	<i>Original Issue Amount:</i>	\$ 1,400,000.00	
	<i>Amount Remaining 6/30/25:</i>	\$ 86,028.19	
	<i>Interest Rate:</i>	3.32%	
	<i>Payment Due Date:</i>	Nov 1; May 1	
<i>Remaining Schedule:</i>		<i>Principal</i>	<i>Interest</i>
Year Ending June 30,			<i>Total</i>
	2026	86,028.19	1,428.07
	Total	86,028.19	1,428.07
			87,456.26

CalPERS UAAL Pension Obligation Bond

Original Issue Amount	\$ 8,510,000.00		
Amount Remaining 6/30/25:	\$ 5,861,017.50		
Interest Rate: (TIC):	0.62% - 3.42%		
Payment Due Date:	1-Aug		
	Note: 8.35% transferred to Sewer (Fund 318)		
<i>Remaining Schedule:</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Year Ending June 30,			
2026	348,270.00	155,808.67	504,078.67
2027	371,182.50	150,271.40	521,453.90
2028	398,677.50	143,045.72	541,723.22
2029	426,172.50	134,188.89	560,361.39
2030	453,667.50	123,900.95	577,568.45
2031	485,745.00	112,125.98	597,870.98
2032	517,822.50	99,021.41	616,843.91
2033	526,987.50	84,730.20	611,717.70
2034	531,570.00	69,458.79	601,028.79
2035	522,405.00	52,658.42	575,063.42
2036	504,075.00	35,105.62	539,180.62
2037	329,940.00	20,843.96	350,783.96
2038	164,970.00	12,381.00	177,351.00
2039	123,727.50	7,444.27	131,171.77
2040	87,067.50	3,839.68	90,907.18
2041	68,737.50	1,175.41	69,912.91
Total:	5,861,017.50	1,206,000.35	7,067,017.85

COP - Sewer Debt (Replaced USDA Debt)

Original Issue Amount:	\$ 9,465,000.00		
Amount Remaining 6/30/25:	\$ 8,965,000.00		
Interest Rate:	0.44% - 2.68%		
Payment Due Date:	Apr-1 / Oct-1		
<i>Remaining Schedule:</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
Year Ending June 30,			
2026	285,000.00	251,019.00	536,019.00
2027	295,000.00	239,419.00	534,419.00
2028	310,000.00	227,319.00	537,319.00
2029	320,000.00	214,719.00	534,719.00
2030	335,000.00	201,619.00	536,619.00
2031	345,000.00	188,019.00	533,019.00
2032	360,000.00	173,919.00	533,919.00
2033	375,000.00	159,219.00	534,219.00
2034	385,000.00	147,388.00	532,388.00
2035	395,000.00	138,613.00	533,613.00
2036	405,000.00	129,613.00	534,613.00
2037	415,000.00	120,388.00	535,388.00
2038	425,000.00	110,672.00	535,672.00
2039	435,000.00	100,459.00	535,459.00
2040	445,000.00	90,009.00	535,009.00
2041	455,000.00	79,322.00	534,322.00
2042	465,000.00	68,397.00	533,397.00
2043	480,000.00	56,875.00	536,875.00
2044	490,000.00	44,750.00	534,750.00
2045	500,000.00	32,375.00	532,375.00
2046	515,000.00	19,688.00	534,688.00
2047	530,000.00	6,625.00	536,625.00
Total	8,965,000.00	2,800,426.00	11,765,426.00

CalPERS UAAL Pension Obligation Bond

Original Issue Amount	\$ 710,585.00
Amount Remaining 6/30/25:	\$ 533,982.50
Interest Rate: (TIC):	0.62% - 3.42%
Payment Due Date:	1-Aug

Note: 91.65% housed in General Fund (Fund 301)

Remaining Schedule:

Principal *Interest* *Total*

Year Ending June 30,

2026	31,730.00	14,195.33	45,925.33
2027	33,817.50	13,690.85	47,508.35
2028	36,322.50	13,032.53	49,355.03
2029	38,827.50	12,225.61	51,053.11
2030	41,332.50	11,288.30	52,620.80
2031	44,255.00	10,215.52	54,470.52
2032	47,177.50	9,021.59	56,199.09
2033	48,012.50	7,719.55	55,732.05
2034	48,430.00	6,328.21	54,758.21
2035	47,595.00	4,797.58	52,392.58
2036	45,925.00	3,198.38	49,123.38
2037	30,060.00	1,899.04	31,959.04
2038	15,030.00	1,128.00	16,158.00
2039	11,272.50	678.23	11,950.73
2040	7,932.50	349.82	8,282.32
2041	6,262.50	107.09	6,369.59

Total:	533,982.50	109,875.65	643,858.15
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Date: November 4, 2025

To: Finance & Measure I Oversight Committee

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

Subject: Investment Summary

Recommendation:

Receive and discuss the city's summary of investments and provide any additional direction.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members requested an update and summary of the city's current investments.

Background:

Committee Members requested a full reporting of the City's current investments, amounts, interest rates, and terms (Attachment 1).

Discussion & Analysis:

As Attachment 1 shows, the City holds \$1,006,657.66 in traditional money market and savings accounts, \$250,000 in one CD, and \$2,532,732.77 in Checking (as of October 31, 2025). The City also holds the one-time savings of \$430,124.36 from the sale of Rule 20A assets (e.g., PG&E utility credits), which is not included in Attachment 1. These assets are also included on the last page of the Trial Balance Report, Attachment 2 of agenda item #5g.

Consistency with Council Priorities and Goals:

To ensure Financial Stability – one of the Council's Priorities.

Fiscal Impact:

There is no fiscal impact by reviewing and discussing the city's summary of investments.

Attachments:

- Attachment 1: Summary Table of City Investments

Investment Summary
As of October 31, 2025

Financial Institution	Account Type	Amount	Interest Rate
US Bank	Treasury Obligation/Securities/ Money Market	\$650,779.12	3.7%
California State Local Agency Investment Fund (LAIF)	Savings	\$334,991.65	4.34%
Stifel	CD	\$250,000	4%
Columbia/Umpqua Bank	Money Market	\$15,073.43	.01%
Columbia/Umpqua Bank	Checking	2,532,732.77	N/A
Stifel	Cash	5,813.46	.01%



Date: November 4, 2025

To: Finance & Measure I Oversight Committee

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

Subject: Financial Reports

Recommendation:

Receive and discuss the Treasurer's, Trial Balance, and Cash Analysis Reports.

Rationale for Recommendation:

At the July Finance Committee meeting, Committee Members requested more detailed reports regarding the status of the City's revenues and cash flow.

Background:

At the July meeting, Finance Committee Members voiced an interest in receiving more detailed reports regarding the City's finances including trial balances and cash flow.

Consistency with Council Priorities and Goals:

To ensure the Council's Priority of Financial Stability.

Fiscal Impact:

There is no fiscal impact by receiving and discussing these reports.

Attachments:

- Attachment 1: Treasurer's Report
- Attachment 2: Trial Balance Report
- Attachment 3: Cash Analysis Report



City of Willows

Treasurers Report

Summary

Date Range: 07/01/2025 - 10/31/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
301 - GENERAL	-6,789.23	787,183.42	2,311,532.56	-723,570.02	-723,570.02	-83,998.33	-730,359.25	646,360.92
Report Total:	-6,789.23	787,183.42	2,311,532.56	-723,570.02	-723,570.02	-83,998.33	-730,359.25	646,360.92



City of Willows

Trial Balance

Account Summary

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 301 - GENERAL						
Asset						
<u>301-000-10000</u>	CLAIM ON CASH	300,669.53	1,666,056.46	2,697,130.98	-1,031,074.52	-730,404.99
<u>301-000-10150</u>	INVESTMENT IN NCCSF	203,588.00	0.00	0.00	0.00	203,588.00
<u>301-000-10198</u>	TRUSTEE CASH - US BANK	187.43	0.00	0.00	0.00	187.43
<u>301-000-10300</u>	PETTY CASH	318.95	0.00	0.00	0.00	318.95
<u>301-000-11100</u>	ACCOUNTS RECEIVABLE	841,083.26	0.00	841,083.16	-841,083.16	0.10
<u>301-000-11140</u>	CREDIT CARDS RECEIVABLE	33.74	0.00	0.00	0.00	33.74
<u>301-000-11500</u>	INTEREST RECEIVABLE	454.21	3,337.74	3,791.94	-454.20	0.01
<u>301-000-12005</u>	PREPAID FLEXIBLE BENEFIT	17,937.78	0.00	0.00	0.00	17,937.78
Liability						
<u>301-000-20100</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>301-000-20101</u>	ACCOUNTS PAYABLE PENDING	-307,458.76	2,309,164.79	2,001,660.29	307,504.50	45.74
<u>301-000-20600</u>	FLEX SPENDING ACCOUNT DEDICATED	-6,976.59	16.81	1,883.04	-1,866.23	-8,842.82
<u>301-000-22200</u>	LIABILITY FOR SECURITY DEPOSIT	0.00	0.00	0.00	0.00	0.00
<u>301-000-23000</u>	DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00
<u>301-000-24000</u>	SALARIES & BENEFITS PAYABLE	-3,216.71	3,216.71	0.00	3,216.71	0.00
<u>301-000-24005</u>	PAYROLL CORRECTION PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>301-000-24010</u>	SALES TAX PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>301-000-28000</u>	COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00
<u>301-000-29000</u>	RECONCILIATION LIABILITY	27,256.25	0.00	0.00	0.00	27,256.25
<u>301-000-90200</u>	OPERATING ENGINEERS WITHHOLDIN	0.00	0.00	0.00	0.00	0.00
<u>301-000-90201</u>	EMPLOYEE ASSOCIATION DUES WITHH	0.00	1.00	1.00	0.00	0.00
<u>301-000-90202</u>	PUBLIC SAFETY ASSOCIATION DUES WI	-229.20	1,774.25	1,545.05	229.20	0.00
<u>301-000-90252</u>	CALPERS WITHHOLDING PAYABLE	-8,303.90	91,286.81	81,375.14	9,911.67	1,607.77
<u>301-000-90255</u>	HEALTH-VISION-DENTAL INSURANCE	-12,666.06	94,483.03	81,816.97	12,666.06	0.00
<u>301-000-90802</u>	FEDERAL INCOME TAX - WITHHOLDIN	-3,620.14	51,037.03	47,416.89	3,620.14	0.00
<u>301-000-90804</u>	FICA - SOCIAL SECURITY TAX WITHHOL	-8,779.42	97,986.10	89,206.68	8,779.42	0.00
<u>301-000-90805</u>	ICMA DEFERRED COMPENSATION WIT	0.00	0.00	0.00	0.00	0.00
<u>301-000-90806</u>	USCM DEFERRED COMPENSATION WIT	-1,397.93	12,460.73	11,020.97	1,439.76	41.83
<u>301-000-90810</u>	STATE TAX WITHHOLDING	-1,326.41	23,444.93	22,118.52	1,326.41	0.00
<u>301-000-90815</u>	STATE UNEMPLOYMENT PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>301-000-90820</u>	SDI PAYABLE	-631.20	7,044.69	6,413.49	631.20	0.00
<u>301-000-90899</u>	MISCELLANEOUS PAYROLL DEDICATED	-1,230.83	7,766.36	6,962.46	803.90	-426.93
Equity						
<u>301-000-38150</u>	NCCSF RESERVE	-203,588.00	0.00	0.00	0.00	-203,588.00
<u>301-000-39000</u>	FUND BALANCE	-832,104.00	0.00	0.00	0.00	-832,104.00
Revenue						
<u>301-000-70101</u>	CURRENT SECURED PROPERTY TAX	0.00	0.00	41,168.55	-41,168.55	-41,168.55
<u>301-000-70102</u>	PROPERTY TAX IN LIEU MVLF	0.00	0.00	0.00	0.00	0.00
<u>301-000-71000</u>	SALES TAX MEASURE I - TRANSACTION	0.00	246,715.79	561,602.70	-314,886.91	-314,886.91
<u>301-000-71001</u>	SALES TAX	0.00	278,741.89	500,567.17	-221,825.28	-221,825.28
<u>301-000-71002</u>	TRANSIENT OCCUPANCY TAX	0.00	195,992.42	195,992.42	0.00	0.00
<u>301-000-71003</u>	REAL PROPERTY TRANSFER TAXES	0.00	14,754.85	17,887.91	-3,133.06	-3,133.06
<u>301-000-71004</u>	PROP 172 SALES TAX	0.00	4,726.72	6,867.03	-2,140.31	-2,140.31
<u>301-000-72001</u>	FRANCHISE - ELECTRIC & GAS	0.00	0.00	0.00	0.00	0.00
<u>301-000-72002</u>	FRANCHISE - WATER	0.00	66,483.96	66,483.96	0.00	0.00
<u>301-000-72003</u>	FRANCHISE - CABLE TV	0.00	6,216.75	6,216.75	0.00	0.00
<u>301-000-72004</u>	FRANCHISE - GARBAGE	0.00	7,629.88	37,275.94	-29,646.06	-29,646.06
<u>301-000-73001</u>	BUSINESS LICENSES	0.00	0.00	0.00	0.00	0.00
<u>301-000-74001</u>	BUILDING PERMITS	0.00	286.05	31,693.21	-31,407.16	-31,407.16
<u>301-000-74002</u>	ENCROACHMENT PERMITS	0.00	0.00	13,500.92	-13,500.92	-13,500.92
<u>301-000-75001</u>	VEHICLE FINES	0.00	56.46	65.78	-9.32	-9.32

Trial Balance

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period	Period	Net Change	Ending Balance
			Total Debits	Total Credits		
<u>301-000-75004</u>	OTHER FINES	0.00	2,413.84	2,463.05	-49.21	-49.21
<u>301-000-76200</u>	RENTAL INCOME	0.00	0.00	7,560.00	-7,560.00	-7,560.00
<u>301-000-76600</u>	INTEREST EARNED	0.00	3,791.94	28,044.64	-24,252.70	-24,252.70
<u>301-000-77004</u>	SLESF COPS FUNDING	0.00	0.00	0.00	0.00	0.00
<u>301-000-77011</u>	MVLF RESIDUAL	0.00	0.00	9,777.00	-9,777.00	-9,777.00
<u>301-000-77100</u>	CALTRANS STREET SWEEPING	0.00	0.00	17,045.46	-17,045.46	-17,045.46
<u>301-000-77200</u>	GRANT FUNDING - FIRE	0.00	15,843.33	15,843.33	0.00	0.00
<u>301-000-77205</u>	OES - STRIKE TEAM REIMB - ADMIN/LA	0.00	0.00	0.00	0.00	0.00
<u>301-000-77206</u>	OES - STRIKE TEAM REIMB - APPARATUS	0.00	0.00	0.00	0.00	0.00
<u>301-000-77210</u>	COUNTY GRANT	0.00	0.00	0.00	0.00	0.00
<u>301-000-77220</u>	PG&E WAYFINDING GRANT	0.00	0.00	0.00	0.00	0.00
<u>301-000-78005</u>	PLANNING & ZONING FEES	0.00	426.50	38,917.08	-38,490.58	-38,490.58
<u>301-000-78006</u>	DISPENSARY PLANNING FEE	0.00	0.00	0.00	0.00	0.00
<u>301-000-78010</u>	PUBLIC WORKS FEES	0.00	0.00	0.00	0.00	0.00
<u>301-000-78020</u>	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00
<u>301-000-78030</u>	FIRE DEPARTMENT FEES	0.00	1,502.29	10,174.08	-8,671.79	-8,671.79
<u>301-000-78050</u>	SEWER ADMINISTRATION FEES	0.00	0.00	0.00	0.00	0.00
<u>301-000-78060</u>	BOOKING FEES	0.00	0.00	0.00	0.00	0.00
<u>301-000-78070</u>	DEFERRED ADMINISTRATION FEES	0.00	21.81	43.69	-21.88	-21.88
<u>301-000-78080</u>	TRANSACTIONS FEE REVENUES	0.00	0.00	1,203.51	-1,203.51	-1,203.51
<u>301-000-78100</u>	WEED ABATEMENT FEES - RECOVERY	0.00	0.00	6,807.87	-6,807.87	-6,807.87
<u>301-000-78200</u>	SWIMMING POOL REVENUES	0.00	0.00	0.00	0.00	0.00
<u>301-000-78210</u>	RECREATION REVENUES	0.00	0.00	7,165.00	-7,165.00	-7,165.00
<u>301-000-78300</u>	PARK PERMIT FEES	0.00	0.00	280.00	-280.00	-280.00
<u>301-000-79006</u>	SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00
<u>301-000-79015</u>	MISCELLANEOUS REIMBURSEMENTS	0.00	304.30	399.98	-95.68	-95.68
<u>301-000-79020</u>	MANDATED COST REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
<u>301-000-79500</u>	GASB 31 ADJUSTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-000-79800</u>	PROCEEDS OF DEBT	0.00	0.00	0.00	0.00	0.00
<u>301-000-79900</u>	MISCELLANEOUS REVENUES	0.00	0.00	8,045.17	-8,045.17	-8,045.17
<u>301-000-79901</u>	INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00
<u>301-000-79950</u>	OTHER REVENUES	0.00	0.00	0.00	0.00	0.00
<u>301-000-80002</u>	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Expense						
<u>301-000-40900</u>	EXPENDITURE TRANSFER	0.00	0.00	0.00	0.00	0.00
<u>301-000-48000</u>	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00	0.00
<u>301-000-48001</u>	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00	0.00
<u>301-000-49000</u>	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
<u>301-000-51100</u>	COMPUTER EQUIPMENT	0.00	10,534.03	0.00	10,534.03	10,534.03
<u>301-000-51200</u>	FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<u>301-000-60020</u>	INFRASTRUCTURE COSTS	0.00	12,147.71	1,325.66	10,822.05	10,822.05
<u>301-000-66020</u>	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
<u>301-000-66021</u>	TYLER UPGRADE PROJECT	0.00	3,802.50	7,740.00	-3,937.50	-3,937.50
<u>301-010-40007</u>	FICA - MEDICARE COSTS	0.00	286.95	0.00	286.95	286.95
<u>301-010-40010</u>	PART-TIME SALARIES	0.00	3,750.00	0.00	3,750.00	3,750.00
<u>301-010-40300</u>	TRAINING & TRAVEL	0.00	241.47	0.00	241.47	241.47
<u>301-010-40999</u>	SPECIAL DEPARTMENT	0.00	454.04	0.00	454.04	454.04
<u>301-010-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
<u>301-020-40300</u>	TRAINING & TRAVEL	0.00	0.00	40.00	-40.00	-40.00
<u>301-020-41300</u>	PROFESSIONAL SERVICES	0.00	27,723.00	0.00	27,723.00	27,723.00
<u>301-020-43000</u>	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-030-40000</u>	REGULAR SALARIES	0.00	73,778.18	655.23	73,122.95	73,122.95
<u>301-030-40004</u>	CALPERS	0.00	5,674.49	50.36	5,624.13	5,624.13
<u>301-030-40006</u>	HEALTH INSURANCE	0.00	6,895.06	70.33	6,824.73	6,824.73
<u>301-030-40007</u>	FICA - MEDICARE COSTS	0.00	5,619.61	49.88	5,569.73	5,569.73
<u>301-030-40010</u>	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-030-40015</u>	VEHICLE ALLOWANCE	0.00	733.53	7.49	726.04	726.04
<u>301-030-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-030-40300</u>	TRAINING & TRAVEL	0.00	932.91	0.00	932.91	932.91

Trial Balance

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period	Period	Net Change	Ending Balance
			Total Debits	Total Credits		
<u>301-030-40500</u>	DUES & SUBSCRIPTIONS - CITY MANA	0.00	0.00	0.00	0.00	0.00
<u>301-030-40999</u>	SPECIAL DEPARTMENT	0.00	1,746.78	0.00	1,746.78	1,746.78
<u>301-030-41300</u>	PROFESSIONAL SERVICES	0.00	693.90	0.00	693.90	693.90
<u>301-030-41355</u>	ELECTION COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-030-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
<u>301-050-40000</u>	REGULAR SALARIES	0.00	54,593.37	482.43	54,110.94	54,110.94
<u>301-050-40002</u>	OVERTIME	0.00	0.00	0.00	0.00	0.00
<u>301-050-40004</u>	CALPERS	0.00	4,326.52	38.40	4,288.12	4,288.12
<u>301-050-40006</u>	HEALTH INSURANCE	0.00	11,677.49	119.11	11,558.38	11,558.38
<u>301-050-40007</u>	FICA - MEDICARE COSTS	0.00	3,734.92	32.48	3,702.44	3,702.44
<u>301-050-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-050-40100</u>	POSTAGE	0.00	59.31	0.00	59.31	59.31
<u>301-050-40300</u>	TRAINING & TRAVEL	0.00	0.00	0.00	0.00	0.00
<u>301-050-40500</u>	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
<u>301-050-40999</u>	SPECIAL DEPARTMENT	0.00	2.78	0.00	2.78	2.78
<u>301-050-41300</u>	PROFESSIONAL SERVICES	0.00	741.01	0.00	741.01	741.01
<u>301-050-41500</u>	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00
<u>301-050-44000</u>	CONTRACTUAL SERVICES	0.00	16,353.63	0.00	16,353.63	16,353.63
<u>301-050-48000</u>	DS - PRINCIPAL	0.00	0.00	0.00	0.00	0.00
<u>301-050-48001</u>	DS - INTEREST	0.00	0.00	0.00	0.00	0.00
<u>301-060-40000</u>	REGULAR SALARIES	0.00	38,764.00	343.29	38,420.71	38,420.71
<u>301-060-40004</u>	CALPERS	0.00	6,419.28	56.85	6,362.43	6,362.43
<u>301-060-40006</u>	HEALTH INSURANCE	0.00	3,353.52	34.21	3,319.31	3,319.31
<u>301-060-40007</u>	FICA - MEDICARE COSTS	0.00	3,435.26	26.06	3,409.20	3,409.20
<u>301-060-40010</u>	PART-TIME SALARIES	0.00	6,400.46	0.00	6,400.46	6,400.46
<u>301-060-40100</u>	POSTAGE	0.00	0.00	0.00	0.00	0.00
<u>301-060-40300</u>	TRAINING & TRAVEL	0.00	0.00	0.00	0.00	0.00
<u>301-060-40400</u>	ADVERTISING	0.00	1,094.80	0.00	1,094.80	1,094.80
<u>301-060-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-060-41000</u>	MATERIALS & SUPPLIES	0.00	1,425.65	0.00	1,425.65	1,425.65
<u>301-060-41300</u>	PROFESSIONAL SERVICES	0.00	23,022.50	0.00	23,022.50	23,022.50
<u>301-060-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
<u>301-060-45100</u>	UTILITIES COST	0.00	0.00	0.00	0.00	0.00
<u>301-060-45101</u>	WATER & SEWER COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-070-40000</u>	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-070-40004</u>	CALPERS	0.00	0.00	0.00	0.00	0.00
<u>301-070-40006</u>	HEALTH INSURANCE	0.00	90,543.69	0.00	90,543.69	90,543.69
<u>301-070-40007</u>	FICA - MEDICARE COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-070-40020</u>	LIFE INSURANCE	0.00	1,333.92	0.00	1,333.92	1,333.92
<u>301-070-40100</u>	POSTAGE	0.00	20.06	0.00	20.06	20.06
<u>301-070-40400</u>	ADVERTISING	0.00	267.60	0.00	267.60	267.60
<u>301-070-40601</u>	WORKERS COMPENSATION COST	0.00	16,807.12	0.00	16,807.12	16,807.12
<u>301-070-40602</u>	GENERAL LIABILITY - PROPERTY INSUR	0.00	234,771.75	0.00	234,771.75	234,771.75
<u>301-070-40603</u>	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-070-40999</u>	SPECIAL DEPARTMENT	0.00	181.12	135.81	45.31	45.31
<u>301-070-41000</u>	MATERIALS & SUPPLIES	0.00	40,792.85	0.00	40,792.85	40,792.85
<u>301-070-41100</u>	CLOTHING - UNIFORM	0.00	0.00	0.00	0.00	0.00
<u>301-070-41300</u>	PROFESSIONAL SERVICES	0.00	62,947.50	0.00	62,947.50	62,947.50
<u>301-070-41354</u>	COMMUNITY PROMOTION	0.00	0.00	0.00	0.00	0.00
<u>301-070-41355</u>	ELECTION COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-070-43000</u>	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-070-43100</u>	EQUIPMENT MAINTENANCE	0.00	1,855.89	0.00	1,855.89	1,855.89
<u>301-070-43300</u>	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-070-44000</u>	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>301-070-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	13,888.52	0.39	13,888.13	13,888.13
<u>301-070-48000</u>	DS - PRINCIPAL	0.00	380,000.00	0.00	380,000.00	380,000.00
<u>301-070-48001</u>	DS - INTEREST	0.00	86,332.00	186.78	86,145.22	86,145.22
<u>301-080-40000</u>	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-080-40007</u>	FICA - MEDICARE COSTS	0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period	Period	Net Change	Ending Balance
			Total Debits	Total Credits		
<u>301-080-40010</u>	PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-080-40999</u>	SPECIAL DEPARTMENT	0.00	241.08	0.00	241.08	241.08
<u>301-080-41300</u>	PROFESSIONAL SERVICES	0.00	60,500.14	0.00	60,500.14	60,500.14
<u>301-080-43300</u>	BUILDING MAINTENANCE	0.00	5,622.00	11.77	5,610.23	5,610.23
<u>301-080-45100</u>	UTILITIES COST	0.00	10,066.81	0.00	10,066.81	10,066.81
<u>301-080-45101</u>	WATER & SEWER COSTS	0.00	3,690.78	0.00	3,690.78	3,690.78
<u>301-090-40000</u>	REGULAR SALARIES	0.00	19,153.34	171.85	18,981.49	18,981.49
<u>301-090-40002</u>	OVERTIME	0.00	0.00	0.00	0.00	0.00
<u>301-090-40004</u>	CALPERS	0.00	1,391.36	12.42	1,378.94	1,378.94
<u>301-090-40006</u>	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-090-40007</u>	FICA - MEDICARE COSTS	0.00	1,338.82	11.96	1,326.86	1,326.86
<u>301-090-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-090-40100</u>	POSTAGE	0.00	0.00	0.00	0.00	0.00
<u>301-090-40300</u>	TRAINING & TRAVEL	0.00	0.00	0.00	0.00	0.00
<u>301-090-40400</u>	ADVERTISING	0.00	0.00	0.00	0.00	0.00
<u>301-090-40500</u>	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
<u>301-090-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-090-41000</u>	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>301-090-41300</u>	PROFESSIONAL SERVICES	0.00	16,452.25	0.00	16,452.25	16,452.25
<u>301-100-40000</u>	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-100-40004</u>	CALPERS	0.00	0.00	0.00	0.00	0.00
<u>301-100-40006</u>	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-100-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-100-41500</u>	SMALL TOOLS	0.00	0.00	0.00	0.00	0.00
<u>301-100-44000</u>	CONTRACTUAL SERVICES	0.00	196,250.00	0.00	196,250.00	196,250.00
<u>301-100-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
<u>301-110-41300</u>	PROFESSIONAL SERVICES	0.00	73,388.98	0.00	73,388.98	73,388.98
<u>301-120-40000</u>	REGULAR SALARIES	0.00	20,457.77	158.89	20,298.88	20,298.88
<u>301-120-40002</u>	OVERTIME- WILLOWS LIBRARY	0.00	0.00	0.00	0.00	0.00
<u>301-120-40004</u>	CALPERS	0.00	1,582.41	9.36	1,573.05	1,573.05
<u>301-120-40006</u>	HEALTH INSURANCE	0.00	2,370.77	32.45	2,338.32	2,338.32
<u>301-120-40007</u>	FICA - MEDICARE COSTS	0.00	2,692.99	19.06	2,673.93	2,673.93
<u>301-120-40010</u>	PART-TIME SALARIES	0.00	14,917.50	92.07	14,825.43	14,825.43
<u>301-120-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-120-40100</u>	WILLOWS LIBRARY - POSTAGE EXPENS	0.00	0.00	0.00	0.00	0.00
<u>301-120-40300</u>	TRAINING & TRAVEL	0.00	136.07	0.00	136.07	136.07
<u>301-120-40400</u>	ADVERTISING	0.00	915.00	0.00	915.00	915.00
<u>301-120-40500</u>	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
<u>301-120-40999</u>	SPECIAL DEPARTMENT	0.00	110.54	0.00	110.54	110.54
<u>301-120-41000</u>	MATERIALS & SUPPLIES	0.00	895.87	0.00	895.87	895.87
<u>301-120-41002</u>	LIBRARY PRINT MATERIALS	0.00	261.70	0.00	261.70	261.70
<u>301-120-43100</u>	EQUIPMENT MAINTENANCE	0.00	106.47	0.00	106.47	106.47
<u>301-120-44000</u>	CONTRACTUAL SERVICES	0.00	5,877.00	0.00	5,877.00	5,877.00
<u>301-120-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	162.93	0.00	162.93	162.93
<u>301-120-45100</u>	UTILITIES COST	0.00	0.00	0.00	0.00	0.00
<u>301-120-60020</u>	INFRASTRUCTURE COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-130-40000</u>	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-130-40004</u>	CALPERS	0.00	0.00	0.00	0.00	0.00
<u>301-130-40006</u>	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-130-40007</u>	FICA - MEDICARE COSTS	0.00	402.66	9.37	393.29	393.29
<u>301-130-40010</u>	PART-TIME SALARIES	0.00	5,263.52	122.52	5,141.00	5,141.00
<u>301-130-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-130-40300</u>	TRAINING & TRAVEL	0.00	0.00	0.00	0.00	0.00
<u>301-130-40500</u>	DUES & SUBSCRIPTIONS	0.00	3,282.30	0.00	3,282.30	3,282.30
<u>301-130-40999</u>	SPECIAL DEPARTMENT	0.00	792.65	0.00	792.65	792.65
<u>301-130-41000</u>	MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>301-130-43100</u>	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-130-44000</u>	CONTRACTUAL SERVICES	0.00	4,615.36	0.00	4,615.36	4,615.36
<u>301-130-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	30.02	0.00	30.02	30.02

Trial Balance

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period	Period	Net Change	Ending Balance
			Total Debits	Total Credits		
301-135-40007	FICA - MEDICARE COSTS	0.00	125.59	2.79	122.80	122.80
301-135-40010	PART-TIME SALARIES	0.00	1,641.76	36.52	1,605.24	1,605.24
301-135-40300	TRAINING & TRAVEL	0.00	0.00	0.00	0.00	0.00
301-135-40400	ADVERTISING	0.00	0.00	0.00	0.00	0.00
301-135-40999	SPECIAL DEPARTMENT	0.00	12,396.81	0.00	12,396.81	12,396.81
301-135-41000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
301-135-41004	FIRST AID SUPPLIES - POOL	0.00	0.00	0.00	0.00	0.00
301-135-41100	CLOTHING - UNIFORM	0.00	0.00	0.00	0.00	0.00
301-135-41300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
301-135-43100	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00
301-135-43300	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
301-135-45000	TELEPHONE - COMMUNICATIONS	0.00	30.02	0.00	30.02	30.02
301-135-45100	UTILITIES COST	0.00	236.27	0.00	236.27	236.27
301-135-45101	WATER & SEWER COSTS	0.00	2,341.06	0.00	2,341.06	2,341.06
301-135-61001	POOL UPGRADES	0.00	0.00	0.00	0.00	0.00
301-138-40000	REGULAR SALARIES	0.00	94,963.95	819.95	94,144.00	94,144.00
301-138-40002	OVERTIME	0.00	5,072.51	33.52	5,038.99	5,038.99
301-138-40004	CALPERS	0.00	9,609.19	83.90	9,525.29	9,525.29
301-138-40006	HEALTH INSURANCE	0.00	18,638.71	185.23	18,453.48	18,453.48
301-138-40007	FICA - MEDICARE COSTS	0.00	7,836.39	63.13	7,773.26	7,773.26
301-138-40010	PART-TIME SALARIES	0.00	5,220.00	0.00	5,220.00	5,220.00
301-138-40020	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
301-138-40300	TRAINING & TRAVEL	0.00	350.61	0.00	350.61	350.61
301-138-40500	DUES & SUBSCRIPTIONS	0.00	1,091.53	0.00	1,091.53	1,091.53
301-138-40900	SALARY TRANSFERS	0.00	0.00	0.00	0.00	0.00
301-138-40999	SPECIAL DEPARTMENT	0.00	203.72	0.00	203.72	203.72
301-138-41000	MATERIALS & SUPPLIES	0.00	2,659.82	0.00	2,659.82	2,659.82
301-138-41005	FIRST AID	0.00	0.00	0.00	0.00	0.00
301-138-41100	CLOTHING - UNIFORM	0.00	1,250.00	0.00	1,250.00	1,250.00
301-138-41150	TOOL ALLOWANCE	0.00	200.00	0.00	200.00	200.00
301-138-41200	FUEL	0.00	3,122.91	0.00	3,122.91	3,122.91
301-138-41300	PROFESSIONAL SERVICES	0.00	1,195.64	0.00	1,195.64	1,195.64
301-138-41500	SMALL TOOLS	0.00	540.92	0.00	540.92	540.92
301-138-41550	SAFETY SUPPLIES	0.00	274.01	1,413.74	-1,139.73	-1,139.73
301-138-41600	GARAGE SUPPLIES	0.00	633.39	0.00	633.39	633.39
301-138-43000	VEHICLE MAINTENANCE	0.00	266.10	146.32	119.78	119.78
301-138-43100	EQUIPMENT MAINTENANCE	0.00	6,416.89	14.01	6,402.88	6,402.88
301-138-43105	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
301-138-43300	BUILDING MAINTENANCE	0.00	1,698.41	0.00	1,698.41	1,698.41
301-138-43350	TREE MAINTENANCE	0.00	594.74	0.00	594.74	594.74
301-138-44000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
301-138-45101	WATER & SEWER COSTS	0.00	1,410.82	0.00	1,410.82	1,410.82
301-138-51000	PUBLIC WORKS EQUIPMENT	0.00	0.00	0.00	0.00	0.00
301-140-40999	SPECIAL DEPARTMENT	0.00	205.90	0.00	205.90	205.90
301-140-41300	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
301-140-43300	BUILDING MAINTENANCE	0.00	372.88	0.00	372.88	372.88
301-140-44000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00
301-140-45000	TELEPHONE - COMMUNICATIONS	0.00	323.23	0.00	323.23	323.23
301-140-45100	UTILITIES COST	0.00	9,408.69	0.00	9,408.69	9,408.69
301-140-45101	WATER & SEWER COSTS	0.00	4,461.00	0.00	4,461.00	4,461.00
301-145-40999	SPECIAL DEPARTMENT	0.00	145.80	0.00	145.80	145.80
301-145-45100	UTILITIES COST	0.00	455.89	0.00	455.89	455.89
301-145-45101	WATER & SEWER COSTS	0.00	5,244.35	0.00	5,244.35	5,244.35
301-146-43300	BUILDING MAINTENANCE	0.00	33.74	0.00	33.74	33.74
301-146-45101	WATER & SEWER COSTS	0.00	1,818.44	0.00	1,818.44	1,818.44
301-150-40000	REGULAR SALARIES	0.00	112,768.13	1,657.78	111,110.35	111,110.35
301-150-40002	OVERTIME	0.00	144,164.19	21.91	144,142.28	144,142.28
301-150-40004	CALPERS	0.00	16,746.31	153.84	16,592.47	16,592.47
301-150-40006	HEALTH INSURANCE	0.00	28,696.76	268.60	28,428.16	28,428.16

Trial Balance

Date Range: 07/01/2025 - 10/30/2025

Account	Name	Beginning Balance	Period	Period	Net Change	Ending Balance
			Total Debits	Total Credits		
<u>301-150-40007</u>	FICA - MEDICARE COSTS	0.00	18,771.52	126.98	18,644.54	18,644.54
<u>301-150-40010</u>	PART-TIME SALARIES	0.00	6,691.85	26.40	6,665.45	6,665.45
<u>301-150-40011</u>	HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00
<u>301-150-40012</u>	CALL BACK PAY	0.00	0.00	0.00	0.00	0.00
<u>301-150-40015</u>	VEHICLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
<u>301-150-40020</u>	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-150-40030</u>	VOLUNTEER STIPEND	0.00	0.00	0.00	0.00	0.00
<u>301-150-40040</u>	HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00
<u>301-150-40100</u>	POSTAGE	0.00	0.00	0.00	0.00	0.00
<u>301-150-40300</u>	TRAINING & TRAVEL	0.00	2,262.61	0.00	2,262.61	2,262.61
<u>301-150-40400</u>	ADVERTISING	0.00	55.20	0.00	55.20	55.20
<u>301-150-40500</u>	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00
<u>301-150-40999</u>	SPECIAL DEPARTMENT	0.00	3,910.29	0.00	3,910.29	3,910.29
<u>301-150-41000</u>	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>301-150-41100</u>	CLOTHING - UNIFORM	0.00	2,250.00	107.10	2,142.90	2,142.90
<u>301-150-41200</u>	FUEL	0.00	3,306.41	0.00	3,306.41	3,306.41
<u>301-150-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>301-150-41500</u>	SMALL TOOLS	0.00	1,090.99	0.00	1,090.99	1,090.99
<u>301-150-41900</u>	TRAINING	0.00	0.00	0.00	0.00	0.00
<u>301-150-43000</u>	VEHICLE MAINTENANCE	0.00	10,879.17	14.45	10,864.72	10,864.72
<u>301-150-43100</u>	EQUIPMENT MAINTENANCE	0.00	4,354.02	0.00	4,354.02	4,354.02
<u>301-150-43300</u>	BUILDING MAINTENANCE	0.00	6,188.04	78.27	6,109.77	6,109.77
<u>301-150-44000</u>	CONTRACTUAL SERVICES	0.00	53,761.90	25,000.00	28,761.90	28,761.90
<u>301-150-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	889.35	0.00	889.35	889.35
<u>301-150-45100</u>	UTILITIES COST	0.00	13,007.27	0.00	13,007.27	13,007.27
<u>301-150-45101</u>	WATER & SEWER COSTS	0.00	1,424.71	0.00	1,424.71	1,424.71
<u>301-150-51200</u>	FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<u>301-160-40000</u>	REGULAR SALARIES	0.00	0.00	0.00	0.00	0.00
<u>301-160-40002</u>	OVERTIME	0.00	0.00	0.00	0.00	0.00
<u>301-160-40004</u>	CALPERS	0.00	0.00	0.00	0.00	0.00
<u>301-160-40006</u>	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>301-160-40007</u>	FICA - MEDICARE COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-160-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-160-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>301-160-43000</u>	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-160-43105</u>	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
<u>301-160-43300</u>	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-160-45000</u>	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00
<u>301-160-45100</u>	UTILITIES COST	0.00	4,092.24	0.00	4,092.24	4,092.24
<u>301-160-45101</u>	WATER & SEWER COSTS	0.00	0.00	0.00	0.00	0.00
<u>301-160-45103</u>	STREET LIGHTING	0.00	1,231.62	0.00	1,231.62	1,231.62
<u>301-160-60000</u>	STREET MAINTENANCE	0.00	1,669.44	0.00	1,669.44	1,669.44
<u>301-160-60001</u>	ALLEY MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>301-160-60010</u>	RESURFACE PROJECT	0.00	0.00	0.00	0.00	0.00
<u>301-160-60020</u>	PUBLIC WORKS- INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00
<u>301-170-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-170-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>301-170-43100</u>	EQUIPMENT MAINTENANCE	0.00	1,825.84	1,825.84	0.00	0.00
<u>301-170-45100</u>	UTILITIES COST	0.00	0.00	0.00	0.00	0.00
<u>301-180-40020</u>	LIFE INSURANCE- SEWER MAINTENAN	0.00	0.00	0.00	0.00	0.00
<u>301-180-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	0.00	0.00
<u>301-180-41100</u>	CLOTHING - UNIFORM	0.00	0.00	0.00	0.00	0.00
<u>301-180-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
<u>301-180-41900</u>	TRAINING	0.00	0.00	0.00	0.00	0.00
<u>301-180-43000</u>	SEWER MAINT- VEHICLE MAINT.	0.00	0.00	0.00	0.00	0.00
<u>301-180-45100</u>	UTILITIES COST	0.00	0.00	0.00	0.00	0.00
<u>301-200-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
Fund 301 Total:		0.00	7,570,645.54	7,570,645.54	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 999 - CASH CLEARING						
Asset						
<u>999-000-10101</u>	CASH IN BANK - LOCAL AGENCY INVES	331,361.24	3,630.41	0.00	3,630.41	334,991.65
<u>999-000-10102</u>	CASH IN BANK - CD'S	250,000.00	0.00	0.00	0.00	250,000.00
<u>999-000-10103</u>	UMPQUA MONEY MARKET - CASH IN	15,073.43	0.00	0.00	0.00	15,073.43
<u>999-000-10104</u>	UMPQUA CHECKING - CASH IN BANK	4,620,259.13	4,227,744.08	6,315,270.44	-2,087,526.36	2,532,732.77
<u>999-000-10105</u>	CASH IN BANK - US BANK	642,408.51	0.00	0.00	0.00	642,408.51
<u>999-000-10106</u>	CASH IN BANK - STIFEL	5,813.46	0.00	0.00	0.00	5,813.46
<u>999-000-10107</u>	CASH IN BANK - RULE 20A - UMPQUA	430,124.36	0.00	0.00	0.00	430,124.36
<u>999-000-19999</u>	DUE FROM OTHER FUNDS	825,361.24	4,045,095.72	4,870,502.70	-825,406.98	-45.74
<u>999-999-10000</u>	CASH CLEARING	-6,414,317.51	0.00	0.00	0.00	-6,414,317.51
Liability						
<u>999-000-20100</u>	ACCOUNTS PAYABLE	-825,361.24	4,850,684.69	4,025,277.71	825,406.98	45.74
<u>999-000-20102</u>	WAGES PAYABLE	-38,362.58	465,932.80	427,570.22	38,362.58	0.00
<u>999-000-29999</u>	DUE TO OTHER FUNDS	157,639.96	6,296,725.87	4,251,192.50	2,045,533.37	2,203,173.33
Fund 999 Total:		0.00	19,889,813.57	19,889,813.57	0.00	0.00
Report Total:		0.00	27,460,459.11	27,460,459.11	0.00	0.00

Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
301 - GENERAL	0.00	7,570,645.54	7,570,645.54	0.00
999 - CASH CLEARING	0.00	19,889,813.57	19,889,813.57	0.00
Report Total:	0.00	27,460,459.11	27,460,459.11	0.00



City of Willows

Cash Analysis Report

Account Summary

Date Range: 07/01/2025 - 10/31/2025

	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance	Avg Daily Bal
301 - GENERAL											
301-000-10000	300,669.53	0.00	0.00	0.00	0.00	0.00	0.00	-1,030,496.04	-1,030,496.04	-729,826.51	-453,845.32
301-000-20101	-307,458.76	0.00	0.00	0.00	0.00	0.00	0.00	307,504.50	307,504.50	45.74	-78,914.63
Fund 301 Total:	-6,789.23	0.00	0.00	0.00	0.00	0.00	0.00	-722,991.54	-722,991.54	-729,780.77	
999 - CASH CLEARING											
999-000-10101	331,361.24	0.00	0.00	0.00	0.00	0.00	0.00	3,630.41	3,630.41	334,991.65	334,578.43
999-000-10102	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
999-000-10103	15,073.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,073.43	15,073.43
999-000-10104	4,620,259.13	-282,185.81	-4,528,415.26	2,116,771.83	-436,393.21	0.00	0.00	1,043,276.16	-2,086,946.29	2,533,312.84	2,967,453.74
999-000-10105	642,408.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642,408.51	642,408.51
999-000-10106	5,813.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,813.46	5,813.46
999-000-10107	430,124.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430,124.36	430,124.36
999-000-19999	825,361.24	0.00	0.00	0.00	0.00	0.00	0.00	-825,406.98	-825,406.98	-45.74	131,717.21
999-000-20100	-825,361.24	0.00	0.00	0.00	0.00	0.00	0.00	825,406.98	825,406.98	45.74	-131,717.21
999-000-20102	-38,362.58	0.00	0.00	0.00	0.00	0.00	0.00	38,362.58	38,362.58	0.00	-623.78
999-000-29999	157,639.96	0.00	0.00	0.00	0.00	0.00	0.00	2,044,953.30	2,044,953.30	2,202,593.26	1,769,489.35
Fund 999 Total:	6,414,317.51	-282,185.81	-4,528,415.26	2,116,771.83	-436,393.21	0.00	0.00	3,130,222.45	0.00	6,414,317.51	

Fund Summary

Fund	Beginning Balance	Bank Drafts	Checks	Deposits	EFTs	SVC Charges	Interest	Misc / None	Net Change	Ending Balance
301	-6,789.23	0.00	0.00	0.00	0.00	0.00	0.00	-722,991.54	-722,991.54	-729,780.77
999	6,414,317.51	-282,185.81	-4,528,415.26	2,116,771.83	-436,393.21	0.00	0.00	3,130,222.45	0.00	6,414,317.51
Report Total:	6,407,528.28	-282,185.81	-4,528,415.26	2,116,771.83	-436,393.21	0.00	0.00	2,407,230.91	-722,991.54	5,684,536.74