



Finance and Measure I Oversight Committee

Committee
Rick Thomas, Vice Mayor
Matt Busby, Councilmember

City Manager
Marti Brown

Finance Director
Joei Harrison

City Clerk
Karleen Price

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

Agenda

Watch online via Zoom: <https://us06web.zoom.us/j/83723305518>

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.

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. Measure I Sales Tax Progress Report & Update

Recommended Action: Review and discuss Measure I revenue generation since April 1, 2025, and evaluate how actual Measure I revenues are tracking compared to FY 2025-26 budget projections.

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

b. **FY 2025-26 Revenues and Expenditures versus Approved Budget**

Recommended Action: Review and discuss budget revenues and expenditures compared to the approved FY 2025-26 Budget.

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

6. ADJOURNMENT

This agenda was posted on January 16, 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



Date: January 20, 2025
To: Finance & Measure I Oversight Committee (FMIOC)
From: Marti Brown, City Manager
Subject: Measure I Sales Tax Progress Report & Update

Recommendation:

Review and discuss Measure I revenue generation since April 1, 2025, and evaluate how actual Measure I revenues are tracking compared to FY 2025-26 budget projections.

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:

In November 2024, Willows voters approved Measure I, a 1.5% sales tax increase. As part of the sales tax ordinance, the City of Willows also committed to regular updates on the progress and status of Measure I revenue generation to be presented at FMIOC's quarterly meetings.

Discussion & Analysis:

For FY 2025-26 Measure I is trending very close to HdL's projected revenues of \$2,155,904. The current FY 2025-26 budget projects \$2,156,000. To date, the city has received four months of Measure I revenues in FY 2025-26 totaling \$717,678.19 (Attachment 1).

Since April 1, 2025 (Q4 FY 2024-25), the City has received a total of \$1,105,561.72 of Measure I sales tax (Attachment 2).

Consistency with Council Priorities and Goals:

To fund General Fund services, the General Fund Reserve, and Apparatus Replacement Fund.

Fiscal Impact:

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

Attachments:

- Attachment 1: HdL Q2 2025 Measure I Sales Tax Report
- Attachment 2: Detail vs. Budget Report



City of Willows

My Detail vs Budget Report

Account Detail

Date Range: 07/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
301 - GENERAL								
Revenue								
301-000-71000	SALES TAX MEASURE I - TRANSACTION & USE	0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor		Project Account	Amount
07/01/2025	GLPKT01714	JN03134		Measure I Sales - Tax - June 2025				77,065.08
07/01/2025	GLPKT01714	JN03134		Measure I Sales - Tax - May 2025				169,633.88
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 99105169				-169,633.88
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
09/10/2025	APPKT00484	128223	55979	FASTENERS - FIRE	2295 - WILLOWS ACE HARDWARE			16.83
09/10/2025	GLPKT01903	JN03202		Coding correction Fire CIP 09.10.2025				-16.83
09/23/2025	CLPKT00770	R2824		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 99617157				-162,545.33
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				-152,358.41
11/21/2025	GLPKT01896	JN03201		MEASURE I 3RD QUARTER 2025 TRUE UP				-247,067.64
12/23/2025	CLPKT00851	R3130		STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - OCTOBER 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - OCTOBER 2025 99543428				-155,706.81
Revenue Totals:								
301 - GENERAL Totals:								
Report Total:								
		0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%
		0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%
		0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%

Fund Summary

Fund	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
301 - GENERAL	0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%
Report Total:	0.00	-2,156,000.00	0.00	-717,678.19	-717,678.19	-1,438,321.81	-66.71%



City of Willows

Detail Report

Account Detail

Date Range: 01/01/2025 - 01/09/2026

Account	Name				Beginning Balance	Total Activity	Ending Balance	
Fund: 301 - GENERAL					0.00	-1,105,561.72	-1,105,561.72	
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	2295 - WILLOWS ACE HARDWARE		16.83	-387,883.53
09/23/2025	CLPKT00770	R2824		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			-162,545.33	-550,428.86
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			-152,358.41	-702,787.27
11/21/2025	GLPKT01896	JN03201		MEASURE I 3RD QUARTER 2025 TRUE U			-247,067.64	-949,854.91

Detail Report**Date Range: 01/01/2025 - 01/09/2026**

Account	Name				Beginning Balance	Total Activity	Ending Balance	
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
301-000-71000				SALES TAX MEASURE I -TRANSACTION & USE - Continued			0.00	-1,105,561.72
12/23/2025	CLPKT00851	R3130		STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - OCTOBER 2025 SALES TAX MEASURE I - TRANSACTION & USE STATE OF CA - RETAIL SALES TAX - T & U MEASURE I - OCTOBER 2025 99543428				-1,105,561.72
Total Fund: 301 - GENERAL:					Beginning Balance: 0.00	Total Activity: -1,105,561.72	Ending Balance: -1,105,561.72	
Grand Totals:					Beginning Balance: 0.00	Total Activity: -1,105,561.72	Ending Balance: -1,105,561.72	

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
301 - GENERAL	0.00	-1,105,561.72	-1,105,561.72
Grand Total:	0.00	-1,105,561.72	-1,105,561.72



Date: January 20, 2026
To: Finance and Measure I Oversight Committee
From: Marti Brown, City Manager
Subject: FY 2025-26 Revenues and Expenditures versus Approved Budget

Recommendation:

Review and discuss budget revenues and expenditures compared to the approved FY 2025-26 Budget.

Rationale for Recommendation:

As outlined in the Finance and Measure I Oversight Committee (FMIOC) Bylaws, the January meeting of FMIOC is required to:

Review and track consistency of actual expenditures with the approved budget, as well as Measure I revenue progress. Meeting results and any recommendations to be presented to the entire Council within one month of the January FMIOC meeting.

Background:

As outlined in the FMIOC Bylaws, there are four quarterly FMIOC meetings per year. Each meeting focuses on different areas of the City's budget and financial management. The January meeting focuses on financial reports as they relate to expenditures versus the approved budget. The complete [FMIOC Bylaws](#) can be found on the City's website.

Discussion & Analysis:

As the 301 General Fund Budget Report Summary (Attachment 1) illustrates, the city has experienced the following increases and decreases in individual General Ledger (GL) accounts. The changes in the budget, revenues and expenses will be reflected in the forthcoming Mid-Year Budget Adjustment and Review in March 2026.

Non-Departmental

- 66021 Tyler Upgrade - Tyler Technologies refund due to less usage of training resources.

City Attorney Department

- 40300 Travel – Refund of Sacramento Valley Division meeting.

City Manager Department

- 40300 Travel & Training – Payment for City Manager and Community Development & Services Director to attend the League of California Cities' City Manager Conference in February 2026.
- 40999 Special Department – \$10,000 approved by the City Council for the City's 140th Birthday event was coded to this account.

Community Development Department

- 40010 Part-Time Salaries – Taryn Richardson was hired as a part-time temporary employee, which was included in the Council approved budget; however, it was allocated to a different GL account.

City Wide Department

- 40006 Health Insurance – The increase is due to the rising cost of employee health insurance. Fire Risk Management (the city's prior health insurance) discontinued offering health insurance as of December 31, 2025. This was an unavoidable increase.
- 40602 General Liability – There was an overall increase in liability insurance due to the rising cost of insurance in the State of California.
- 41000 Materials & Supplies – There were replacements of outdated computers.
- 48001 Interest – There has been an increase in taxable pension obligations.

City Hall Department

- 41300 Professional Service – The library ceiling partially collapsed. While most, if not all, of the repairs will be paid for by the city's insurance, the initial costs were advanced by the city's General Fund. To date, the City has received \$33,000 from the insurance company. All the remaining invoices for this project were recently received and paid. The final insurance claim will be submitted and processed within the next 30 days.

Library Department

- 44000 Contractual Service – Unfunded liability insurance for the library's State internet connection. Staff did not quite budget enough for this service.

Public Works Department

- 41000 Materials and Supplies – More sprinklers were needed for the parks than anticipated in the budget.
- 43100 Equipment Maintenance – The Leaf Truck required repairs before "leaf season." The repairs were not anticipated and/or budgeted for.

Fire Department

- 40002 Overtime – The increase in overtime is as a result of considerable Strike Team activity, which will be reimbursed by the State's Office of Emergency Services (OES).

- 40007 FICA – The increase in this account is as a result of Strike Team activity and will also be reimbursed by OES.
- 40999 Special Projects – The increase is the cost of forensic debris analysis, boots and a hydrant wrench related to a structure fire.

The following 318 Sewage Fund Budget Report Summary (Attachment 2) includes increases and decreases in individual General Ledger (GL) accounts. The changes in the budget, revenues and expenses will be reflected in the forthcoming Mid-Year Budget Adjustment and Review in March 2026.

Revenue

- 72020 Sewer Service Fee – There is \$255K of revenue that has not yet been posted to this GL account. It has been deposited, but it's not yet reflected in the Summary Report. All deposits will be posted by the end of January.
- 79900 Miscellaneous Revenues - The \$33,550 needs to be allocated to the previous fiscal year. The correction will be reflected once the audit has been adjusted. This was payment for the Arbuckle Sewer District. The City provided a temporary service with the District while its normal sewage service provider's sewer plant (City of Williams) was temporarily non-operational.

Expense

- 138 - Public Works:
 - 41000 Materials & Supplies – Use of these funds were for propane at the lift stations.
 - 43100 Equipment Maintenance – These funds were used for a battery generator pack.
- 180- Sewer:
 - 40004 CalPERS – These funds were used to pay a portion of employees' CalPERS pension.
 - 40006 Health Insurance – This increase in costs were as a result of changing health insurance, because Fire Risk Management no longer offers health insurance. This payment was for the Sewage Funds portion of the health insurance.
 - 40500 Dues & Subscriptions – Expenses from this account are for the city's membership to Central Valley Clean Water Association (CVCWA) (which the city needs).
 - 40601 Workers Compensation Cost – This expense was not budgeted for in the FY 2025-26 budget.
 - 40602 General Property Insurance – The city's commercial insurance increased from \$12K to \$22K.

- Professional services:
 - 40900 Cost Allocation – This has been budgeted for and will be allocated (e.g., interfund transfer) at the end of the fiscal year.
 - 41300 – There was a double journal entry. As a result, an adjustment of \$110,000 was completed. The new correct balance is \$33,000.

Consistency with Council Priorities and Goals:

This agenda item is consistent with the Council's Priority #1: Fiscal Stability.

Fiscal Impact:

There is no fiscal impact by reviewing and discussing FY 2025-26 expenditures versus the approved budget.

Attachments:

- Attachment 1: General Fund - Budget Report Summary
- Attachment 2: Enterprise (Sewage) Fund – Budget Report Summary



City of Willows

Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Variance Percent Remaining
Fund: 301 - GENERAL							
Revenue							
Department: 000 - NON-DEPARTMENTAL							
301-000-70101	CURRENT SECURED PROPERTY TAX	1,224,000.00	1,224,000.00	0.00	-70,702.38	-1,294,702.38	105.78 %
301-000-70102	PROPERTY TAX IN LIEU MVLF	839,994.48	839,994.48	0.00	0.00	-839,994.48	100.00 %
301-000-71000	SALES TAX MEASURE I -TRANSACTI	2,156,000.00	2,156,000.00	0.00	717,661.36	-1,438,338.64	66.71 %
301-000-71001	SALES TAX	1,424,146.50	1,424,146.50	0.00	334,138.31	-1,090,008.19	76.54 %
301-000-71002	TRANSIENT OCCUPANCY TAX	701,549.32	701,549.32	0.00	208,793.13	-492,756.19	70.24 %
301-000-71003	REAL PROPERTY TRANSFER TAXES	17,000.00	17,000.00	0.00	3,798.01	-13,201.99	77.66 %
301-000-71004	PROP 172 SALES TAX	30,450.00	30,450.00	0.00	6,376.56	-24,073.44	79.06 %
301-000-72001	FRANCHISE - ELECTRIC & GAS	85,000.00	85,000.00	0.00	0.00	-85,000.00	100.00 %
301-000-72002	FRANCHISE - WATER	65,980.26	65,980.26	0.00	0.00	-65,980.26	100.00 %
301-000-72003	FRANCHISE - CABLE TV	28,000.00	28,000.00	0.00	0.00	-28,000.00	100.00 %
301-000-72004	FRANCHISE - GARBAGE	127,400.15	127,400.15	0.00	38,755.01	-88,645.14	69.58 %
301-000-73001	BUSINESS LICENSES	22,775.00	22,775.00	0.00	8,186.78	-14,588.22	64.05 %
301-000-74001	BUILDING PERMITS	80,071.62	80,071.62	0.00	37,581.00	-42,490.62	53.07 %
301-000-74002	ENCROACHMENT PERMITS	35,660.61	35,660.61	0.00	16,163.42	-19,497.19	54.67 %
301-000-75001	VEHICLE FINES	5,000.00	5,000.00	0.00	124.83	-4,875.17	97.50 %
301-000-75004	OTHER FINES	1,500.00	1,500.00	0.00	232.51	-1,267.49	84.50 %
301-000-76200	RENTAL INCOME	67,124.00	67,124.00	0.00	11,598.00	-55,526.00	82.72 %
301-000-76600	INTEREST EARNED	22,132.90	22,132.90	0.00	30,605.58	8,472.68	138.28 %
301-000-77004	SLESF COPS FUNDING	160,000.00	160,000.00	0.00	125,509.05	-34,490.95	21.56 %
301-000-77011	MVLF RESIDUAL	10,082.92	10,082.92	0.00	9,777.00	-305.92	3.03 %
301-000-77100	CALTRANS STREET SWEEPING	4,000.00	4,000.00	0.00	17,045.46	13,045.46	426.14 %
301-000-77200	GRANT FUNDING - FIRE	0.00	0.00	0.00	176,158.39	176,158.39	0.00 %
301-000-77205	OES - STRIKE TEAM REIMB - ADMIN	0.00	0.00	0.00	46,931.36	46,931.36	0.00 %
301-000-78005	PLANNING & ZONING FEES	182,856.00	182,856.00	0.00	42,842.96	-140,013.04	76.57 %
301-000-78010	PUBLIC WORKS FEES	3,935.24	3,935.24	0.00	0.00	-3,935.24	100.00 %
301-000-78020	ENGINEERING FEES	400.00	400.00	0.00	0.00	-400.00	100.00 %
301-000-78030	FIRE DEPARTMENT FEES	60,677.70	60,677.70	0.00	9,945.71	-50,731.99	83.61 %
301-000-78050	SEWER ADMINISTRATION FEES	127,624.00	127,624.00	0.00	0.00	-127,624.00	100.00 %
301-000-78070	DEFERRED ADMINISTRATION FEES	250.00	250.00	0.00	21.88	-228.12	91.25 %
301-000-78080	TRANSACTIONS FEE REVENUES	4,588.42	4,588.42	0.00	1,365.39	-3,223.03	70.24 %
301-000-78100	WEED ABATEMENT FEES - RECOVER	5,000.00	5,000.00	0.00	6,807.87	1,807.87	136.16 %
301-000-78210	RECREATION REVENUES	17,000.00	17,000.00	0.00	7,165.00	-9,835.00	57.85 %
301-000-78300	PARK PERMIT FEES	2,500.00	2,500.00	0.00	280.00	-2,220.00	88.80 %
301-000-79015	MISCELLANEOUS REIMBURSEMENT	70,000.00	70,000.00	0.00	6,109.70	-63,890.30	91.27 %
301-000-79900	MISCELLANEOUS REVENUES	7,751.29	7,751.29	0.00	9,896.53	2,145.24	127.68 %
301-000-79950	OTHER REVENUES	0.00	0.00	0.00	-168.15	-168.15	0.00 %
301-000-80002	TRANSFERS IN	85,000.00	85,000.00	0.00	0.00	-85,000.00	100.00 %
Department: 000 - NON-DEPARTMENTAL Total:		7,675,450.41	7,675,450.41	0.00	1,803,000.27	-5,872,450.14	76.51%
Revenue Total:		7,675,450.41	7,675,450.41	0.00	1,803,000.27	-5,872,450.14	76.51%
Expense							
Department: 000 - NON-DEPARTMENTAL							
301-000-51100	COMPUTER EQUIPMENT	21,100.00	21,100.00	0.00	10,534.03	10,565.97	50.08 %
301-000-60020	INFRASTRUCTURE COSTS	46,000.00	46,000.00	0.00	10,822.05	35,177.95	76.47 %
301-000-66021	TYLER UPGRADE PROJECT	0.00	0.00	0.00	-3,937.50	3,937.50	0.00 %
Department: 000 - NON-DEPARTMENTAL Total:		67,100.00	67,100.00	0.00	17,418.58	49,681.42	74.04%
Department: 010 - CITY COUNCIL							
301-010-40007	FICA - MEDICARE COSTS	1,147.50	1,147.50	0.00	554.76	592.74	51.65 %
301-010-40010	PART-TIME SALARIES	15,000.00	15,000.00	0.00	7,250.00	7,750.00	51.67 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
301-010-40300	TRAINING & TRAVEL	1,000.00	1,000.00	0.00	916.47	83.53	8.35 %
301-010-40999	SPECIAL DEPARTMENT	5,000.00	5,000.00	0.00	105.35	4,894.65	97.89 %
Department: 010 - CITY COUNCIL Total:		22,147.50	22,147.50	0.00	8,826.58	13,320.92	60.15%
Department: 020 - CITY ATTORNEY							
301-020-40300	TRAINING & TRAVEL	0.00	0.00	0.00	-40.00	40.00	0.00 %
301-020-41300	PROFESSIONAL SERVICES	142,600.00	142,600.00	0.00	46,053.00	96,547.00	67.70 %
Department: 020 - CITY ATTORNEY Total:		142,600.00	142,600.00	0.00	46,013.00	96,587.00	67.73%
Department: 030 - CITY MANAGER							
301-030-40000	REGULAR SALARIES	238,718.00	238,718.00	0.00	119,306.92	119,411.08	50.02 %
301-030-40004	CALPERS	18,338.00	18,338.00	0.00	9,174.66	9,163.34	49.97 %
301-030-40006	HEALTH INSURANCE	23,640.00	23,640.00	0.00	15,758.99	7,881.01	33.34 %
301-030-40007	FICA - MEDICARE COSTS	18,362.00	18,362.00	0.00	9,084.59	9,277.41	50.53 %
301-030-40015	VEHICLE ALLOWANCE	2,400.00	2,400.00	0.00	1,250.43	1,149.57	47.90 %
301-030-40300	TRAINING & TRAVEL	5,000.00	5,000.00	0.00	6,545.18	-1,545.18	-30.90 %
301-030-40500	DUES & SUBSCRIPTIONS - CITY MA	3,000.00	3,000.00	0.00	1,105.40	1,894.60	63.15 %
301-030-40999	SPECIAL DEPARTMENT	2,500.00	2,500.00	0.00	11,990.57	-9,490.57	-379.62 %
301-030-41300	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Department: 030 - CITY MANAGER Total:		316,958.00	316,958.00	0.00	174,216.74	142,741.26	45.03%
Department: 050 - FINANCE							
301-050-40000	REGULAR SALARIES	188,559.00	188,559.00	0.00	84,950.26	103,608.74	54.95 %
301-050-40004	CALPERS	14,383.00	14,383.00	0.00	6,038.18	8,344.82	58.02 %
301-050-40006	HEALTH INSURANCE	43,010.00	43,010.00	0.00	18,651.89	24,358.11	56.63 %
301-050-40007	FICA - MEDICARE COSTS	14,383.00	14,383.00	0.00	5,862.75	8,520.25	59.24 %
301-050-40100	POSTAGE	0.00	0.00	0.00	59.31	-59.31	0.00 %
301-050-40300	TRAINING & TRAVEL	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
301-050-40500	DUES & SUBSCRIPTIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
301-050-40999	SPECIAL DEPARTMENT	0.00	0.00	0.00	2.78	-2.78	0.00 %
301-050-41300	PROFESSIONAL SERVICES	60,000.00	60,000.00	0.00	41,028.79	18,971.21	31.62 %
301-050-44000	CONTRACTUAL SERVICES	66,000.00	66,000.00	0.00	34,727.19	31,272.81	47.38 %
Department: 050 - FINANCE Total:		393,335.00	393,335.00	0.00	191,321.15	202,013.85	51.36%
Department: 060 - COMMUNITY DEVELOPMENT							
301-060-40000	REGULAR SALARIES	199,216.00	199,216.00	0.00	63,293.77	135,922.23	68.23 %
301-060-40004	CALPERS	25,097.00	25,097.00	0.00	10,481.40	14,615.60	58.24 %
301-060-40006	HEALTH INSURANCE	22,995.00	22,995.00	0.00	6,505.60	16,489.40	71.71 %
301-060-40007	FICA - MEDICARE COSTS	15,240.00	15,240.00	0.00	5,789.61	9,450.39	62.01 %
301-060-40010	PART-TIME SALARIES	0.00	0.00	0.00	12,791.48	-12,791.48	0.00 %
301-060-40300	TRAINING & TRAVEL	1,000.00	1,000.00	0.00	775.00	225.00	22.50 %
301-060-40400	ADVERTISING	4,000.00	4,000.00	0.00	2,106.70	1,893.30	47.33 %
301-060-40999	SPECIAL DEPARTMENT	850.00	850.00	0.00	174.73	675.27	79.44 %
301-060-41000	MATERIALS & SUPPLIES	1,200.00	1,200.00	0.00	1,425.65	-225.65	-18.80 %
301-060-41300	PROFESSIONAL SERVICES	190,000.00	190,000.00	0.00	35,993.25	154,006.75	81.06 %
Department: 060 - COMMUNITY DEVELOPMENT Total:		459,598.00	459,598.00	0.00	139,337.19	320,260.81	69.68%
Department: 070 - CITYWIDE							
301-070-40004	CALPERS	148,849.00	148,849.00	0.00	146,808.04	2,040.96	1.37 %
301-070-40006	HEALTH INSURANCE	32,800.00	32,800.00	0.00	106,096.70	-73,296.70	-223.47 %
301-070-40020	LIFE INSURANCE	0.00	0.00	0.00	1,333.92	-1,333.92	0.00 %
301-070-40100	POSTAGE	2,000.00	2,000.00	0.00	930.56	1,069.44	53.47 %
301-070-40400	ADVERTISING	2,000.00	2,000.00	0.00	1,731.20	268.80	13.44 %
301-070-40601	WORKERS COMPENSATION COST	70,000.00	70,000.00	0.00	25,210.68	44,789.32	63.98 %
301-070-40602	GENERAL LIABILITY - PROPERTY INS	210,000.00	210,000.00	0.00	238,617.75	-28,617.75	-13.63 %
301-070-40999	SPECIAL DEPARTMENT	60,000.00	60,000.00	0.00	399.24	59,600.76	99.33 %
301-070-41000	MATERIALS & SUPPLIES	40,000.00	40,000.00	0.00	41,592.08	-1,592.08	-3.98 %
301-070-41300	PROFESSIONAL SERVICES	85,000.00	85,000.00	0.00	72,649.33	12,350.67	14.53 %
301-070-43100	EQUIPMENT MAINTENANCE	3,500.00	3,500.00	0.00	2,644.27	855.73	24.45 %
301-070-43300	BUILDING MAINTENANCE	0.00	0.00	0.00	46.77	-46.77	0.00 %
301-070-45000	TELEPHONE - COMMUNICATIONS	19,900.00	19,900.00	0.00	18,751.38	1,148.62	5.77 %
301-070-48000	DS - PRINCIPAL	435,726.00	435,726.00	0.00	380,000.00	55,726.00	12.79 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
301-070-48001	DS - INTEREST	155,809.00	155,809.00	0.00	169,369.43	-13,560.43	-8.70 %
	Department: 070 - CITYWIDE Total:	1,265,584.00	1,265,584.00	0.00	1,206,181.35	59,402.65	4.69%
Department: 080 - CITY HALL							
301-080-40999	SPECIAL DEPARTMENT	3,000.00	3,000.00	0.00	695.12	2,304.88	76.83 %
301-080-41300	PROFESSIONAL SERVICES	0.00	0.00	0.00	122,636.33	-122,636.33	0.00 %
301-080-43300	BUILDING MAINTENANCE	20,000.00	20,000.00	0.00	9,176.38	10,823.62	54.12 %
301-080-45100	UTILITIES COST	40,000.00	40,000.00	0.00	14,521.46	25,478.54	63.70 %
301-080-45101	WATER & SEWER COSTS	12,000.00	12,000.00	0.00	4,804.55	7,195.45	59.96 %
	Department: 080 - CITY HALL Total:	75,000.00	75,000.00	0.00	151,833.84	-76,833.84	-102.45%
Department: 090 - BUILDING							
301-090-40000	REGULAR SALARIES	63,056.00	63,056.00	0.00	31,136.04	31,919.96	50.62 %
301-090-40004	CALPERS	4,522.00	4,522.00	0.00	2,248.54	2,273.46	50.28 %
301-090-40007	FICA - MEDICARE COSTS	4,824.00	4,824.00	0.00	2,182.94	2,641.06	54.75 %
301-090-40300	TRAINING & TRAVEL	750.00	750.00	0.00	0.00	750.00	100.00 %
301-090-40500	DUES & SUBSCRIPTIONS	6,500.00	6,500.00	0.00	64.80	6,435.20	99.00 %
301-090-41000	MATERIALS & SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
301-090-41300	PROFESSIONAL SERVICES	80,000.00	80,000.00	0.00	28,825.75	51,174.25	63.97 %
	Department: 090 - BUILDING Total:	161,152.00	161,152.00	0.00	64,458.07	96,693.93	60.00%
Department: 100 - POLICE							
301-100-44000	CONTRACTUAL SERVICES	2,355,000.00	2,355,000.00	0.00	785,000.00	1,570,000.00	66.67 %
	Department: 100 - POLICE Total:	2,355,000.00	2,355,000.00	0.00	785,000.00	1,570,000.00	66.67%
Department: 110 - ENGINEERING							
301-110-41300	PROFESSIONAL SERVICES	150,000.00	150,000.00	0.00	111,965.30	38,034.70	25.36 %
	Department: 110 - ENGINEERING Total:	150,000.00	150,000.00	0.00	111,965.30	38,034.70	25.36%
Department: 120 - LIBRARY							
301-120-40000	REGULAR SALARIES	159,510.00	159,510.00	0.00	40,634.88	118,875.12	74.53 %
301-120-40004	CALPERS	12,659.00	12,659.00	0.00	3,191.78	9,467.22	74.79 %
301-120-40006	HEALTH INSURANCE	22,996.00	22,996.00	0.00	5,493.42	17,502.58	76.11 %
301-120-40007	FICA - MEDICARE COSTS	17,036.00	17,036.00	0.00	4,918.37	12,117.63	71.13 %
301-120-40010	PART-TIME SALARIES	63,180.00	63,180.00	0.00	23,977.53	39,202.47	62.05 %
301-120-40100	WILLOWS LIBRARY - POSTAGE EXPE	350.00	350.00	0.00	0.00	350.00	100.00 %
301-120-40300	TRAINING & TRAVEL	575.00	575.00	0.00	136.07	438.93	76.34 %
301-120-40400	ADVERTISING	0.00	0.00	0.00	915.00	-915.00	0.00 %
301-120-40500	DUES & SUBSCRIPTIONS	100.00	100.00	0.00	91.00	9.00	9.00 %
301-120-40999	SPECIAL DEPARTMENT	1,000.00	1,000.00	0.00	82.07	917.93	91.79 %
301-120-41000	MATERIALS & SUPPLIES	2,500.00	2,500.00	0.00	1,252.50	1,247.50	49.90 %
301-120-41002	LIBRARY PRINT MATERIALS	10,000.00	10,000.00	0.00	3,215.22	6,784.78	67.85 %
301-120-43100	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	0.00	438.71	1,061.29	70.75 %
301-120-44000	CONTRACTUAL SERVICES	5,000.00	5,000.00	0.00	5,877.00	-877.00	-17.54 %
301-120-45000	TELEPHONE - COMMUNICATIONS	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
	Department: 120 - LIBRARY Total:	298,906.00	298,906.00	0.00	90,223.55	208,682.45	69.82%
Department: 130 - RECREATION							
301-130-40007	FICA - MEDICARE COSTS	918.00	918.00	0.00	643.32	274.68	29.92 %
301-130-40010	PART-TIME SALARIES	12,000.00	12,000.00	0.00	8,408.83	3,591.17	29.93 %
301-130-40500	DUES & SUBSCRIPTIONS	3,500.00	3,500.00	0.00	3,282.30	217.70	6.22 %
301-130-40999	SPECIAL DEPARTMENT	1,500.00	1,500.00	0.00	1,086.27	413.73	27.58 %
301-130-41000	MATERIALS AND SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
301-130-44000	CONTRACTUAL SERVICES	15,000.00	15,000.00	0.00	7,499.96	7,500.04	50.00 %
	Department: 130 - RECREATION Total:	33,918.00	33,918.00	0.00	20,920.68	12,997.32	38.32%
Department: 135 - SWIMMING POOL							
301-135-40007	FICA - MEDICARE COSTS	918.00	918.00	0.00	122.80	795.20	86.62 %
301-135-40010	PART-TIME SALARIES	12,000.00	12,000.00	0.00	1,605.24	10,394.76	86.62 %
301-135-40400	ADVERTISING	150.00	150.00	0.00	0.00	150.00	100.00 %
301-135-40999	SPECIAL DEPARTMENT	19,500.00	19,500.00	0.00	12,396.81	7,103.19	36.43 %
301-135-41004	FIRST AID SUPPLIES - POOL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
301-135-43100	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
301-135-45000	TELEPHONE - COMMUNICATIONS	500.00	500.00	0.00	0.00	500.00	100.00 %
301-135-45100	UTILITIES COST	1,500.00	1,500.00	0.00	309.73	1,190.27	79.35 %
301-135-45101	WATER & SEWER COSTS	7,500.00	7,500.00	0.00	3,439.70	4,060.30	54.14 %
Department: 135 - SWIMMING POOL Total:		44,568.00	44,568.00	0.00	17,874.28	26,693.72	59.89%
Department: 138 - PUBLIC WORKS							
301-138-40000	REGULAR SALARIES	290,012.00	290,012.00	0.00	168,147.11	121,864.89	42.02 %
301-138-40002	OVERTIME	15,000.00	15,000.00	0.00	7,783.09	7,216.91	48.11 %
301-138-40004	CALPERS	27,943.00	27,943.00	0.00	16,517.76	11,425.24	40.89 %
301-138-40006	HEALTH INSURANCE	58,193.00	58,193.00	0.00	39,192.52	19,000.48	32.65 %
301-138-40007	FICA - MEDICARE COSTS	23,507.00	23,507.00	0.00	13,971.71	9,535.29	40.56 %
301-138-40010	PART-TIME SALARIES	17,280.00	17,280.00	0.00	11,160.00	6,120.00	35.42 %
301-138-40300	TRAINING & TRAVEL	3,600.00	3,600.00	0.00	502.61	3,097.39	86.04 %
301-138-40500	DUES & SUBSCRIPTIONS	5,000.00	5,000.00	0.00	1,091.53	3,908.47	78.17 %
301-138-40900	SALARY TRANSFERS	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
301-138-40999	SPECIAL DEPARTMENT	2,000.00	2,000.00	0.00	262.94	1,737.06	86.85 %
301-138-41000	MATERIALS & SUPPLIES	2,000.00	2,000.00	0.00	3,309.27	-1,309.27	-65.46 %
301-138-41005	FIRST AID	500.00	500.00	0.00	0.00	500.00	100.00 %
301-138-41100	CLOTHING - UNIFORM	5,000.00	5,000.00	0.00	1,500.00	3,500.00	70.00 %
301-138-41150	TOOL ALLOWANCE	2,400.00	2,400.00	0.00	800.00	1,600.00	66.67 %
301-138-41200	FUEL	15,500.00	15,500.00	0.00	4,845.59	10,654.41	68.74 %
301-138-41300	PROFESSIONAL SERVICES	15,000.00	15,000.00	0.00	1,210.00	13,790.00	91.93 %
301-138-41500	SMALL TOOLS	2,000.00	2,000.00	0.00	1,665.11	334.89	16.74 %
301-138-41550	SAFETY SUPPLIES	3,500.00	3,500.00	0.00	-1,139.73	4,639.73	132.56 %
301-138-41600	GARAGE SUPPLIES	800.00	800.00	0.00	1,146.61	-346.61	-43.33 %
301-138-43000	VEHICLE MAINTENANCE	10,000.00	10,000.00	0.00	5,152.99	4,847.01	48.47 %
301-138-43100	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	0.00	11,845.47	-1,845.47	-18.45 %
301-138-43300	BUILDING MAINTENANCE	6,000.00	6,000.00	0.00	1,838.72	4,161.28	69.35 %
301-138-43350	TREE MAINTENANCE	3,000.00	3,000.00	0.00	647.48	2,352.52	78.42 %
301-138-45101	WATER & SEWER COSTS	0.00	0.00	0.00	111.71	-111.71	0.00 %
301-138-51000	PUBLIC WORKS EQUIPMENT	41,250.00	41,250.00	0.00	0.00	41,250.00	100.00 %
Department: 138 - PUBLIC WORKS Total:		604,485.00	604,485.00	0.00	291,562.49	312,922.51	51.77%
Department: 140 - PARKS							
301-140-40999	SPECIAL DEPARTMENT	5,500.00	5,500.00	0.00	165.90	5,334.10	96.98 %
301-140-43300	BUILDING MAINTENANCE	1,500.00	1,500.00	0.00	372.88	1,127.12	75.14 %
301-140-45100	UTILITIES COST	25,000.00	25,000.00	0.00	11,880.21	13,119.79	52.48 %
301-140-45101	WATER & SEWER COSTS	17,500.00	17,500.00	0.00	8,173.40	9,326.60	53.29 %
Department: 140 - PARKS Total:		49,500.00	49,500.00	0.00	20,592.39	28,907.61	58.40%
Department: 145 - MALL MAINTENANCE							
301-145-40999	SPECIAL DEPARTMENT	0.00	0.00	0.00	145.80	-145.80	0.00 %
301-145-45100	UTILITIES COST	2,500.00	2,500.00	0.00	767.87	1,732.13	69.29 %
301-145-45101	WATER & SEWER COSTS	10,000.00	10,000.00	0.00	6,484.37	3,515.63	35.16 %
Department: 145 - MALL MAINTENANCE Total:		12,500.00	12,500.00	0.00	7,398.04	5,101.96	40.82%
Department: 146 - MUSEUM MAINTENANCE							
301-146-43300	BUILDING MAINTENANCE	500.00	500.00	0.00	75.04	424.96	84.99 %
301-146-45101	WATER & SEWER COSTS	5,000.00	5,000.00	0.00	2,334.72	2,665.28	53.31 %
Department: 146 - MUSEUM MAINTENANCE Total:		5,500.00	5,500.00	0.00	2,409.76	3,090.24	56.19%
Department: 150 - FIRE							
301-150-40000	REGULAR SALARIES	324,140.00	324,140.00	0.00	192,972.00	131,168.00	40.47 %
301-150-40002	OVERTIME	25,000.00	25,000.00	0.00	198,298.45	-173,298.45	-693.19 %
301-150-40004	CALPERS	52,965.00	52,965.00	0.00	27,363.86	25,601.14	48.34 %
301-150-40006	HEALTH INSURANCE	95,739.00	95,739.00	0.00	59,225.28	36,513.72	38.14 %
301-150-40007	FICA - MEDICARE COSTS	26,326.00	26,326.00	0.00	28,221.00	-1,895.00	-7.20 %
301-150-40010	PART-TIME SALARIES	20,000.00	20,000.00	0.00	10,298.21	9,701.79	48.51 %
301-150-40011	HOLIDAY PAY	7,973.00	7,973.00	0.00	0.00	7,973.00	100.00 %
301-150-40012	CALL BACK PAY	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
301-150-40300	TRAINING & TRAVEL	22,000.00	22,000.00	0.00	2,610.41	19,389.59	88.13 %
301-150-40400	ADVERTISING	0.00	0.00	0.00	55.20	-55.20	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>301-150-40999</u>	SPECIAL DEPARTMENT	16,500.00	16,500.00	0.00	16,888.44	-388.44	-2.35 %
<u>301-150-41000</u>	MATERIALS & SUPPLIES	5,000.00	5,000.00	0.00	96.79	4,903.21	98.06 %
<u>301-150-41100</u>	CLOTHING - UNIFORM	4,500.00	4,500.00	0.00	2,892.90	1,607.10	35.71 %
<u>301-150-41200</u>	FUEL	18,000.00	18,000.00	0.00	5,377.42	12,622.58	70.13 %
<u>301-150-41300</u>	PROFESSIONAL SERVICES	0.00	0.00	0.00	2,150.00	-2,150.00	0.00 %
<u>301-150-41500</u>	SMALL TOOLS	7,500.00	7,500.00	0.00	2,382.13	5,117.87	68.24 %
<u>301-150-43000</u>	VEHICLE MAINTENANCE	30,000.00	30,000.00	0.00	12,235.54	17,764.46	59.21 %
<u>301-150-43100</u>	EQUIPMENT MAINTENANCE	9,000.00	9,000.00	0.00	4,874.65	4,125.35	45.84 %
<u>301-150-43300</u>	BUILDING MAINTENANCE	10,000.00	10,000.00	0.00	8,207.17	1,792.83	17.93 %
<u>301-150-44000</u>	CONTRACTUAL SERVICES	130,000.00	130,000.00	0.00	52,660.29	77,339.71	59.49 %
<u>301-150-45000</u>	TELEPHONE - COMMUNICATIONS	2,000.00	2,000.00	0.00	937.71	1,062.29	53.11 %
<u>301-150-45100</u>	UTILITIES COST	40,000.00	40,000.00	0.00	18,852.64	21,147.36	52.87 %
<u>301-150-45101</u>	WATER & SEWER COSTS	4,000.00	4,000.00	0.00	2,007.37	1,992.63	49.82 %
<u>301-150-51200</u>	FIRE EQUIPMENT	0.00	0.00	0.00	-263.32	263.32	0.00 %
Department: 150 - FIRE Total:		855,643.00	855,643.00	0.00	648,344.14	207,298.86	24.23%
Department: 160 - PUBLIC WORKS - STREETS							
<u>301-160-40999</u>	SPECIAL DEPARTMENT	0.00	0.00	0.00	53.08	-53.08	0.00 %
<u>301-160-43105</u>	EQUIPMENT RENTAL	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<u>301-160-45100</u>	UTILITIES COST	20,000.00	20,000.00	0.00	7,936.54	12,063.46	60.32 %
<u>301-160-60000</u>	STREET MAINTENANCE	10,000.00	10,000.00	0.00	2,326.72	7,673.28	76.73 %
<u>301-160-60001</u>	ALLEY MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Department: 160 - PUBLIC WORKS - STREETS Total:		42,500.00	42,500.00	0.00	10,316.34	32,183.66	75.73%
Expense Total:		7,355,994.50	7,355,994.50	0.00	4,006,213.47	3,349,781.03	45.54%
Fund: 301 - GENERAL Surplus (Deficit):		319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11	789.68%
Report Surplus (Deficit):		319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11	789.68%

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 301 - GENERAL						
Revenue						
000 - NON-DEPARTMENTAL	7,675,450.41	7,675,450.41	0.00	1,803,000.27	-5,872,450.14	76.51%
Revenue Total:	7,675,450.41	7,675,450.41	0.00	1,803,000.27	-5,872,450.14	76.51%
Expense						
000 - NON-DEPARTMENTAL	67,100.00	67,100.00	0.00	17,418.58	49,681.42	74.04%
010 - CITY COUNCIL	22,147.50	22,147.50	0.00	8,826.58	13,320.92	60.15%
020 - CITY ATTORNEY	142,600.00	142,600.00	0.00	46,013.00	96,587.00	67.73%
030 - CITY MANAGER	316,958.00	316,958.00	0.00	174,216.74	142,741.26	45.03%
050 - FINANCE	393,335.00	393,335.00	0.00	191,321.15	202,013.85	51.36%
060 - COMMUNITY DEVELOPMENT	459,598.00	459,598.00	0.00	139,337.19	320,260.81	69.68%
070 - CITYWIDE	1,265,584.00	1,265,584.00	0.00	1,206,181.35	59,402.65	4.69%
080 - CITY HALL	75,000.00	75,000.00	0.00	151,833.84	-76,833.84	-102.45%
090 - BUILDING	161,152.00	161,152.00	0.00	64,458.07	96,693.93	60.00%
100 - POLICE	2,355,000.00	2,355,000.00	0.00	785,000.00	1,570,000.00	66.67%
110 - ENGINEERING	150,000.00	150,000.00	0.00	111,965.30	38,034.70	25.36%
120 - LIBRARY	298,906.00	298,906.00	0.00	90,223.55	208,682.45	69.82%
130 - RECREATION	33,918.00	33,918.00	0.00	20,920.68	12,997.32	38.32%
135 - SWIMMING POOL	44,568.00	44,568.00	0.00	17,874.28	26,693.72	59.89%
138 - PUBLIC WORKS	604,485.00	604,485.00	0.00	291,562.49	312,922.51	51.77%
140 - PARKS	49,500.00	49,500.00	0.00	20,592.39	28,907.61	58.40%
145 - MALL MAINTENANCE	12,500.00	12,500.00	0.00	7,398.04	5,101.96	40.82%
146 - MUSEUM MAINTENANCE	5,500.00	5,500.00	0.00	2,409.76	3,090.24	56.19%
150 - FIRE	855,643.00	855,643.00	0.00	648,344.14	207,298.86	24.23%
160 - PUBLIC WORKS - STREETS	42,500.00	42,500.00	0.00	10,316.34	32,183.66	75.73%
Expense Total:	7,355,994.50	7,355,994.50	0.00	4,006,213.47	3,349,781.03	45.54%
Fund: 301 - GENERAL Surplus (Deficit):	319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11	789.68%
Report Surplus (Deficit):	319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11	789.68%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
301 - GENERAL	319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11
Report Surplus (Deficit):	319,455.91	319,455.91	0.00	-2,203,213.20	-2,522,669.11



City of Willows

Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 318 - SEWER MAINTENANCE							
Revenue							
Department: 000 - NON-DEPARTMENTAL							
318-000-72020	SEWER SERVICE FEES	2,255,000.00	2,255,000.00	0.00	168,393.84	-2,086,606.16	92.53 %
318-000-72021	WASTEWATER IMPACT FEES	0.00	0.00	0.00	71.08	71.08	0.00 %
318-000-76600	INTEREST EARNED	100,000.00	100,000.00	0.00	9,696.68	-90,303.32	90.30 %
318-000-79900	MISCELLANEOUS REVENUES	0.00	0.00	0.00	33,550.00	33,550.00	0.00 %
Department: 000 - NON-DEPARTMENTAL Total:		2,355,000.00	2,355,000.00	0.00	211,711.60	-2,143,288.40	91.01%
Revenue Total:		2,355,000.00	2,355,000.00	0.00	211,711.60	-2,143,288.40	91.01%
Expense							
Department: 138 - PUBLIC WORKS							
318-138-41000	MATERIALS & SUPPLIES	0.00	0.00	0.00	153.95	-153.95	0.00 %
318-138-43100	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	73.76	-73.76	0.00 %
Department: 138 - PUBLIC WORKS Total:		0.00	0.00	0.00	227.71	-227.71	0.00%
Department: 180 - SEWER							
318-180-40004	CALPERS	0.00	0.00	0.00	13,306.98	-13,306.98	0.00 %
318-180-40006	HEALTH INSURANCE	0.00	0.00	0.00	26,534.87	-26,534.87	0.00 %
318-180-40500	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	3,500.00	-3,500.00	0.00 %
318-180-40601	WORKERS COMPENSATION COST	0.00	0.00	0.00	8,403.57	-8,403.57	0.00 %
318-180-40602	GENERAL LIABILITY - PROPERTY INS	75,000.00	75,000.00	0.00	79,507.25	-4,507.25	-6.01 %
318-180-40900	COST ALLOCATION	261,175.00	261,175.00	0.00	0.00	261,175.00	100.00 %
318-180-40999	SPECIAL DEPARTMENT	0.00	0.00	0.00	44.56	-44.56	0.00 %
318-180-41000	MATERIALS & SUPPLIES	0.00	0.00	0.00	556.26	-556.26	0.00 %
318-180-41100	CLOTHING - UNIFORM	7,500.00	7,500.00	0.00	4,434.60	3,065.40	40.87 %
318-180-41200	FUEL	12,000.00	12,000.00	0.00	3,725.10	8,274.90	68.96 %
318-180-41300	PROFESSIONAL SERVICES	70,000.00	70,000.00	0.00	-77,218.57	147,218.57	210.31 %
318-180-41340	DISCHARGE PERMITS	19,000.00	19,000.00	0.00	15,277.00	3,723.00	19.59 %
318-180-43000	VEHICLE MAINTENANCE	2,000.00	2,000.00	0.00	296.82	1,703.18	85.16 %
318-180-43100	EQUIPMENT MAINTENANCE	30,000.00	30,000.00	0.00	1,531.00	28,469.00	94.90 %
318-180-44000	CONTRACTUAL SERVICES	700,000.00	700,000.00	0.00	452,491.42	247,508.58	35.36 %
318-180-45100	UTILITIES COST	300,000.00	300,000.00	0.00	61,467.82	238,532.18	79.51 %
318-180-45101	WATER & SEWER COSTS	4,000.00	4,000.00	0.00	2,073.35	1,926.65	48.17 %
318-180-48000	DS - PRINCIPAL	285,000.00	285,000.00	0.00	285,000.00	0.00	0.00 %
318-180-48001	DS - INTEREST	251,019.00	251,019.00	0.00	128,359.38	122,659.62	48.86 %
318-180-61130	SEWER BOND PROJECTS	2,899,165.00	2,899,165.00	0.00	790,887.06	2,108,277.94	72.72 %
318-180-66021	TYLER PROJECT UPGRADE	17,500.00	17,500.00	0.00	1,445.50	16,054.50	91.74 %
Department: 180 - SEWER Total:		4,933,359.00	4,933,359.00	0.00	1,801,623.97	3,131,735.03	63.48%
Expense Total:		4,933,359.00	4,933,359.00	0.00	1,801,851.68	3,131,507.32	63.48%
Fund: 318 - SEWER MAINTENANCE Surplus (Deficit):		-2,578,359.00	-2,578,359.00	0.00	-1,590,140.08	988,218.92	38.33%
Report Surplus (Deficit):		-2,578,359.00	-2,578,359.00	0.00	-1,590,140.08	988,218.92	38.33%

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Variance Percent Remaining
Fund: 318 - SEWER MAINTENANCE						
Revenue						
000 - NON-DEPARTMENTAL	2,355,000.00	2,355,000.00	0.00	211,711.60	-2,143,288.40	91.01%
Revenue Total:	2,355,000.00	2,355,000.00	0.00	211,711.60	-2,143,288.40	91.01%
Expense						
138 - PUBLIC WORKS	0.00	0.00	0.00	227.71	-227.71	0.00%
180 - SEWER	4,933,359.00	4,933,359.00	0.00	1,801,623.97	3,131,735.03	63.48%
Expense Total:	4,933,359.00	4,933,359.00	0.00	1,801,851.68	3,131,507.32	63.48%
Fund: 318 - SEWER MAINTENANCE Surplus (Deficit):						
Report Surplus (Deficit):	-2,578,359.00	-2,578,359.00	0.00	-1,590,140.08	988,218.92	38.33%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
318 - SEWER MAINTENANCE	-2,578,359.00	-2,578,359.00	0.00	-1,590,140.08	988,218.92
Report Surplus (Deficit):	-2,578,359.00	-2,578,359.00	0.00	-1,590,140.08	988,218.92