



# Willows City Council Special Meeting

May 29, 2024  
Willows City Hall  
2:00 PM

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

City Manager  
Marti Brown

City Clerk  
Amos Hoover

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

## Agenda

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

<https://us06web.zoom.us/j/87922654829?pwd=HoQKG3YroUfPbAT6T4Hknieely7uQh.1>

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

### 1. CALL TO ORDER

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

### 4. PUBLIC COMMENT

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

### 5. BUDGET WORKSHOP: FY 2024-25 PRELIMINARY BUDGET REVIEW

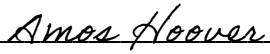
Recommended Action: To receive the presentation of the FY 2024-25 Preliminary Budget for the City's Main Operating Funds and provide direction to staff as the Proposed Budget is developed and considered in June 2024.

Presenter: Andy Heath, Finance Consultant

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

### 6. ADJOURNMENT

**This agenda was posted on May 23, 2024.**

  
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Amos Hoover, City Clerk

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall at 201 North Lassen Street in Willows or on the City's website at [www.cityofwillows.org](http://www.cityofwillows.org). In compliance with the Americans with Disabilities Act, the City of Willows will make available to members of the public any special assistance necessary to participate in this meeting. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). The public should contact the City Clerk's office at 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the city to make reasonable arrangements to ensure accessibility to this meeting.



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Date: May 29, 2024  
To: Honorable Mayor and City Councilmembers  
From: Andy Heath, Finance Consultant  
Marti Brown, City Manager  
Subject: Budget Workshop: FY 2024-25 Preliminary Budget Review

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**Recommendation:**

To receive the presentation of the FY 2024-25 Preliminary Budget for the City’s Main Operating Funds and provide direction to staff as the Proposed Budget is developed and considered in June 2024.

**Rationale for Recommendation:**

The Preliminary Budget for the City’s Main Operating Funds has been developed to provide the City Council with information regarding the fiscal framework of City operations in the context of City Council priorities. This information is provided to assist the City Council with how to best allocate both discretionary and non-discretionary resources to citywide programs and services in a sustainable manner.

**Background:**

The FY 2024-25 Preliminary Budget Review focuses on management’s assessment of overall funding impacts likely to result during the fiscal year beginning July 1, 2024, in the context of a given base budget requirement and certain priorities provided by the City Council. Information presented herein is meant to serve as a guide to ultimately allow the City Council to provide any further direction to staff as the FY 2024-25 Proposed Budget is prepared.

Although the overall economy has essentially recovered from the impacts of the COVID-19 Pandemic, other areas of economic uncertainty continue to persist – inflationary pressures on basic public service costs; high interest rates; CalPERS investment return volatility and increasing unfunded liability amortization costs; and inconsistent financial market activity. Given these realities and future economic uncertainties, City staff remains actively engaged in the monitoring of all sectors of economic activity and resulting long-term impacts on consumer behavior and ultimately, the City’s budget.

**Discussion & Analysis:**

Staff will present a brief overview of the recommended FY 2024-25 Preliminary Budget, focusing primarily on the following funds which account for the majority of citywide operations:

- General Fund
- Wastewater (Sewer) Enterprise Fund
- Water Enterprise Fund
- Gas Tax Funds
- Road Maintenance Rehabilitation Act (RMRA – SB-1) Fund
- Regional Surface Transportation Program (RSTP) Fund
- Community Discretionary Fund
- American Rescue Plan Act (ARPA) Fund

**FY 2024-25 PRELIMINARY BUDGET - GENERAL FUND**

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

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 5,886,831</b>	<b>\$ 6,840,602</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 5,673,428</b>	<b>\$ 6,463,506</b>

As indicated above, the Preliminary General Fund Budget accounts for revenues of \$5,673,428 and expenditures of \$6,463,506; and requires the anticipated use of \$790,078 in General Fund Reserves (Fund Balance) to balance the overall budget. Specific revenue and expenditure impacts to the City’s General Fund for FY 2024-25 are noted below.

FY 2024-25 budgeted revenue of \$5,673,428 reflects an approximate \$213,000 decrease from revenues anticipated to be collected in FY 2023-24, primarily due to:

- Anticipated 2.0% increase in Property Taxes consistent with current housing market activity and increase in State CPI;
- A slight decrease in Sales Tax consistent with the forecast provided by HdL (the City’s Sales Tax Consultant) and staff expectations given the current state of the local economy (decrease of \$62,725);
- An approximate \$82,000 decrease in Transient Occupancy Taxes consistent with current and prior year activity;
- A continued charge to the Sewer Enterprise Fund for general overhead absorbed by the General Fund (administrative staff; audit costs; City Hall utilities costs; legal retainer costs; information technology and financial system costs) - \$128,524;

- Inclusion of reimbursed costs associated with Planning and Engineering activities (\$70,000);
- Continuation of the CalFire Grant supporting operational activities in the Fire Department (\$210,937); and
- Use of \$264,208 in remaining ARPA funding towards the new Law Enforcement Services Contract with Glenn County.

FY 2024-25 budgeted expenditures of \$6,463,506 reflects an approximate decrease of \$377,000 from anticipated expenditures to be incurred in FY 2023-24, primarily due to:

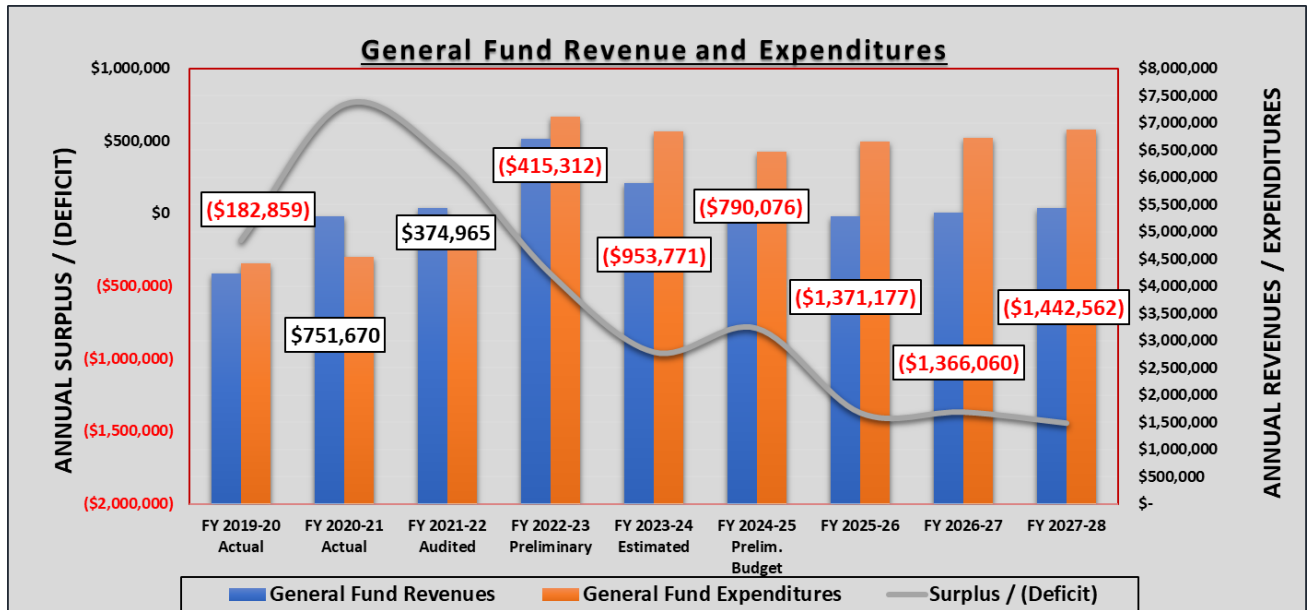
- Addition of an appropriation for Public Safety Consulting (\$10,000);
- An increase to the City Attorney’s Office appropriation for Special Projects legal services (\$25,000);
- An increase to personnel services costs in the Finance Department to account for two positions filled for the entire year and staff transition (\$55,169);
- An increase to personnel services costs in the Planning Department primarily to account for positions filled for the entire year (\$39,853);
- A slight increase in the IT services contract;
- PG&E cost increases;
- Continued appropriation of \$2 million annually towards the Law Enforcement Services Contract with Glenn County (note: this contract will increase to \$2,355,000 in FY 2025-26);
- Update of the Engineering appropriation to account for increased activity; in addition to
- Offsetting reductions for multiple capital and other expenditures funded by one-time revenues (i.e. grants for Public Works and Fire activities and equipment).

The FY 2024-25 Preliminary Budget assumes that all authorized positions will be filled for the entirety of the fiscal year (i.e. no vacancy savings built into the budget), although it should be noted that appropriations have been removed for 1.0 Maintenance Worker and the Part-time Recreation Manager positions. Furthermore, the FY 2024-25 Preliminary Budget schedules do not include costs for any labor increases that may ultimately be approved by the City Council at the conclusion of future labor negotiations.

Given the existing fiscal framework, it is projected that the City will experience structural deficits of \$1.3 to \$1.4 million beginning in FY 2025-26. These structural deficits result from a combination of fiscal issues:

- The elimination of one-time revenues to fund basic operations (i.e. ARPA);
- Significant public safety expenditure growth each year beginning in FY 2025-26; and
- Base expenditure growth due to inflation outstripping base revenue growth.

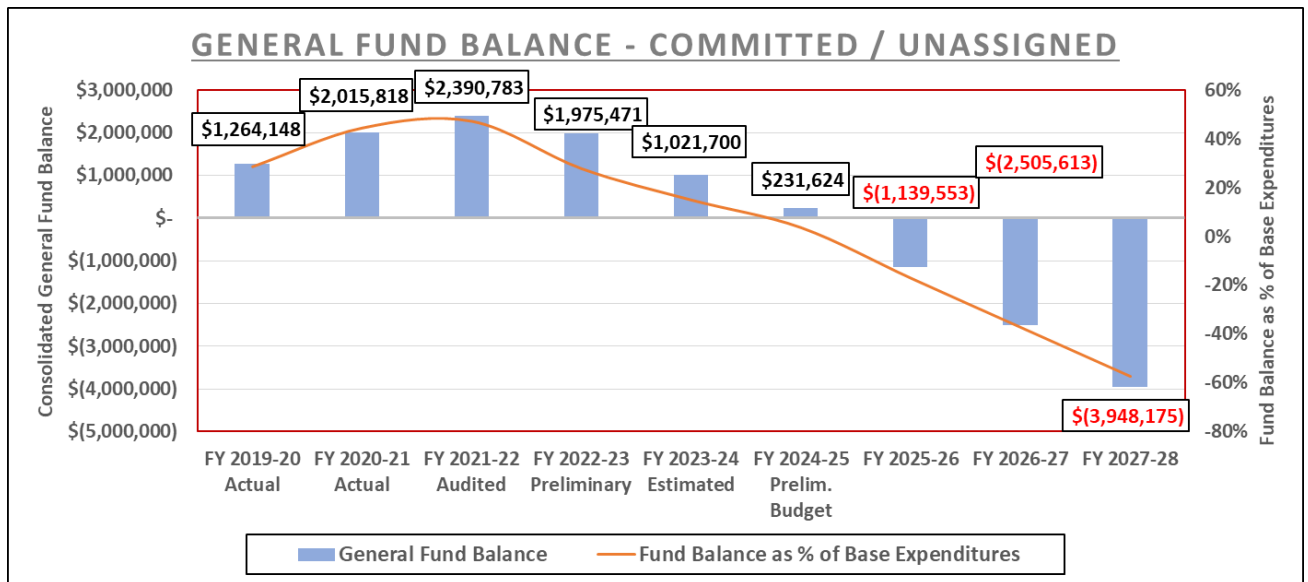
The updated multi-year forecast for the General Fund is presented below:



Given the fiscal forecast noted above, it is projected that the City will exhaust its current General Fund reserves sometime during FY 2025-26 – two years from now.

**FY 2024-25 PRELIMINARY GENERAL FUND BUDGET FUND BALANCE**

Taking into account all of the aforementioned revenue and expenditure activity anticipated for FY 2024-25 in addition to base revenues and expenditures forecasted for the next few years, reserves in the General Fund will be impacted as indicated in the graph below:



Given the Preliminary General Fund Budget framework, General Fund reserves are anticipated to be approximately \$231,000 at the end of FY 2024-25. Based on the base budget over the next several years (consistent levels of service with currently budgeted staff) it is anticipated that the General Fund will exhaust all reserves currently available by FY 2025-26.

**SEWER ENTERPRISE FUND**

The FY 2024-25 Sewer Enterprise Fund Preliminary Budget:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 2,055,350</b>	<b>\$ 1,865,286</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 2,150,000</b>	<b>\$ 4,898,655</b>

FY 2024-25 Sewer Fund revenues are currently projected to be approximately \$95,000 higher than prior year budgeted amounts primarily due to a programmed rate increase offset by not budgeting Sewer Connection Fees (these fees are recognized as they are collected by the City). Sewer Fund expenditures are recommended to be approximately \$3 million higher than those expected in the current year due to the budgeting of an array of capital expenditures to include:

- Multiple Lift Stations (Sycamore Street; Pacific Avenue’ Road 57; Cherry Street)
- Lassen Street Sewer Rehabilitation
- WWTP Safety Improvements and Upgrades
- Annual Sewer Replacement Project
- Shasta / Butte Replacement Project

The above referenced capital projects will be funded using bond proceeds collected in the previous year. It is anticipated that the Sewer Fund will have \$1,373,718 in Unobligated Fund Balance at the end of FY 2024-25. Assuming all capital projects noted above are completed, there will be \$522,483 remaining in Bond Capital Reserves.

**WATER ENTERPRISE FUND**

The FY 2024-25 Water Enterprise Fund Preliminary Budget:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 664,751</b>	<b>\$ 646,791</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ -</b>	<b>\$ -</b>

FY 2024-25 Water Fund revenues and expenditures are currently projected to be zero as this fund is scheduled to be closed out. During FY 2023-24, the City transitioned the Water Enterprise into the Cal Water System by undertaking a tie-in project using funds received

through the American Rescue Plan Act (ARPA). This project should be complete by the end of FY 2023-24, negating the need for the City to continue providing water services.

**GAS TAX FUNDS**

The FY 2024-25 Gas Tax Funds Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 178,880</b>	<b>\$ 244,153</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 181,843</b>	<b>\$ 113,827</b>

The Gas Tax Funds account for the receipt of gas tax revenues which may be used towards applicable transportation-related expenditures. Gas Tax revenues anticipated to be collected during FY 2024-25 are expected to be slightly higher than those expected to be collected in FY 2023-24.

Gas tax Fund appropriations are anticipated to be approximately \$130,000 lower in FY 2024-25 when compared those anticipated for FY 2023-24, primarily due to a reduced appropriation for capital projects expected. Capital projects are expected to only include \$6,827 allocated towards the Street Maintenance Program.

It is anticipated the Gas Tax Fund will have \$285,297 in fund balance remaining at the end of the 2024-25 fiscal year.

**ROAD MAINTENANCE REHABILITATION ACT (RMRA SB-1) FUND**

The FY 2024-25 RMRA Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 157,197</b>	<b>\$ 60,000</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 167,705</b>	<b>\$ 158,173</b>

The RMRA SB-1 Fund accounts for the receipt of SB-1 revenues which may be used towards applicable transportation-related expenditures. SB-1 revenues anticipated to be collected during FY 2024-25 are expected to be slightly higher than those expected to be collected in FY 2023-24.

RMRA SB-1 Fund appropriations are anticipated to be approximately \$98,000 higher in FY 2024-25 when compared those anticipated for FY 2023-24, primarily due to an increased appropriation for capital projects expected. Capital projects are expected to only include \$158,173 allocated towards the Street Reconstruction / Resurfacing Program.

It is anticipated the RMRA SB-1 Fund will have \$463,653 in fund balance remaining at the end of the 2024-25 fiscal year.

**REGIONAL SURFACE TRANSPORTATION ACT (RSTP) FUND**

The FY 2024-25 RSTP Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 362,658</b>	<b>\$ 170,000</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 100,000</b>	<b>\$ 105,879</b>

The RSTP Fund accounts for the receipt of regional transportation and grant-related funding periodically received through the County and/or State. These revenues may be used towards applicable transportation-related expenditures. For FY 2024-25, a placeholder revenue estimate of \$100,000 has been included to account for potential RSTP funding from the County.

RSTP Fund appropriations are anticipated to be approximately \$64,000 lower in FY 2024-25 as compared to those that were anticipated for FY 2023-24, primarily due to a decreased appropriation for capital projects. Capital projects are expected to only include \$66,200 allocated towards the Annual Sidewalk Maintenance Project and \$39,679 allocated towards the Street Resurfacing Program.

It is anticipated that the RSTP Fund will have \$150,535 in fund balance remaining at the end of the 2024-25 fiscal year.

**COMMUNITY DISCRETIONARY FUND**

The FY 2024-25 Community Discretionary Fund Preliminary Budget:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ 5,890</b>	<b>\$ 18,836</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ 5,890</b>	<b>\$ 13,500</b>

The Community Discretionary Fund accounts for the receipt of defederalized CDBG loan repayment funds which may be used for any discretionary purpose. The City has historically used these funds for LAFCO, League of CA Cities dues, and memberships in economic development-related groups. Revenue for FY 2024-25 are anticipated to be at the same level as those received in FY 2023-24 as CDBG loans are repaid.

Community Discretionary Fund appropriations are anticipated to be \$13,500, which accounts for expenditures for Property Tax special assessments on City-owned parcels and the annual payment to LAFCO. All other payments historically funded by this funding source have been moved to the General Fund (if necessary) due to the lower receipts of loan payments.



It is anticipated the Community Discretionary Fund will have \$813 in fund balance remaining at the end of the 2024-25 fiscal year.

**AMERICAN RESCUE PLAN ACT (ARPA) FUND**

The FY 2024-25 ARPA Fund Preliminary Budget:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2023-24 Estimated Actuals</b>	<b>\$ -</b>	<b>\$ 797,840</b>
<b>FY 2024-25 Preliminary Budget</b>	<b>\$ -</b>	<b>\$ 294,208</b>

The ARPA Fund accounts for the prior year receipt of federal funding related to the COVID-19 Pandemic. These funds (which amount to \$1.45 million) have been used since FY 2021-22 for a variety of expenditures. At the end of FY 2023-24 it is anticipated that \$294,208 of ARPA funding will remain for future expenditure programming.

ARPA Fund appropriations are anticipated to be the full amount of the remaining funds available - \$294,208, which is recommended for use to complete the Master Fee Schedule Update (\$30,000) and a transfer to the General Fund to offset public safety contractual cost increases (\$264,208). Assuming these expenditures are made, all ARPA funding will have been appropriated and spent.

It is anticipated the ARPA Fund will have no remaining fund balance at the end of the 2024-25 fiscal year.

**Fiscal Impact:**

The Fiscal Year 2024-25 Preliminary Budget for the City’s main operating funds balances anticipated expenditures with anticipated revenues and carryover monies available.

**Attachment:**

- Attachment 1: Fund schedules for FY 2024-25 Preliminary Budget – Main Operating Funds

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**General Fund Revenue and Expenditure Detail**

Attachment 1

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIMINARY BUDGET FY 2024-25
<b>REVENUES</b>				
Taxes	\$ 3,799,554	\$ 4,165,001	\$ 4,142,878	\$ 4,035,021
Franchises	291,128	362,832	314,544	325,245
Licenses	16,057	19,545	20,000	20,000
Permits	79,133	90,400	92,500	92,500
Fines & Forfeitures	13,019	6,370	6,500	6,500
Interest & Rentals	58,841	66,775	65,000	75,000
Other Government Agencies	736,214	1,236,157	719,652	676,288
Service Charges	155,357	246,202	308,057	290,174
Other Revenues	27,939	76,372	5,000	75,000
Transfers-In	260,431	426,347	212,700	77,700
<b>Total Revenues</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 5,886,831</b>	<b>\$ 5,673,428</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 23,613	\$ 23,711	\$ 22,622	\$ 28,548
20 - City Attorney	253,880	157,123	130,000	155,000
30 - City Manager	169,634	249,457	296,338	287,760
50 - Finance	341,666	347,485	312,572	367,741
60 - Planning	114,446	314,941	268,533	308,386
70 - General Office	322,194	591,038	469,445	484,611
80 - Civic Center	46,499	37,890	54,195	45,000
90 - Building	185,964	192,585	195,594	163,633
100 - Police	1,488,210	1,574,756	2,000,000	2,002,103
110 - Engineering	68,427	87,692	75,000	140,000
120 - Library	252,342	237,635	293,365	289,557
130 - Recreation	30,166	38,689	37,129	23,536
135 - Swimming Pool	28,640	40,440	40,283	39,491
138 - Parks & Public Works	315,065	516,964	486,379	439,666
140 - Parks Maintenance	53,643	49,015	38,072	39,150
145 - Mall Maintenance	14,551	9,364	12,527	12,500
146 - Museum Maintenance	123	252	500	500
150 - Fire	721,487	1,494,721	786,299	771,613
160 - Public Works / Streets	32,059	44,239	32,587	38,500
170 - Storm Drains:	2,871	2,371	2,226	-
00 - Non- Departmental	597,228	1,100,935	1,286,936	826,211
<b>Total Expenditures</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,840,602</b>	<b>\$ 6,463,506</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 374,965	\$ (415,302)	\$ (953,771)	\$ (790,078)
Beginning Fund Balance	\$ 2,015,818	\$ 2,390,783	\$ 1,975,481	\$ 1,021,710
Ending Fund Balance	\$ 2,390,783	\$ 1,975,481	\$ 1,021,710	\$ 231,632
<b>Less - Fund Balance Assigned for:</b>				
Working Capital (Fund 302)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 2,185,783	\$ 1,770,481	\$ 816,710	\$ 26,632

**City of Willows**  
**FY 2024-25 Preliminary Budget**  
**General Fund Revenue Detail**

Description	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIMINARY BUDGET FY 2024-25
Property Taxes	\$ 964,710	\$ 1,078,732	\$ 1,105,000	\$ 1,127,100
Property Tax in Lieu of Vehicle License Fee	687,521	732,588	750,903	765,921
Sales Taxes	1,302,626	1,624,861	1,537,725	1,475,000
Transient Occupancy Taxes	821,944	707,395	732,250	650,000
Real Property Transfer Tax	22,753	21,425	17,000	17,000
<b>TOTAL TAXES</b>	<b>3,799,554</b>	<b>4,165,001</b>	<b>4,142,878</b>	<b>4,035,021</b>
Franchise - Gas & Electric	64,477	75,119	75,495	85,000
Franchise - Water	46,499	131,338	65,325	65,652
Franchise - Cable TV	38,500	35,313	37,371	37,558
Franchise - Garbage	141,652	121,062	136,353	137,035
<b>TOTAL FRANCHISES</b>	<b>291,128</b>	<b>362,832</b>	<b>314,544</b>	<b>325,245</b>
Business Licenses	16,057	19,545	20,000	20,000
<b>TOTAL LICENSES</b>	<b>16,057</b>	<b>19,545</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	2,850	2,435	2,500	2,500
Encroachment Permits	10,319	18,015	20,000	20,000
Building Permits	65,964	69,950	70,000	70,000
<b>TOTAL PERMITS</b>	<b>79,133</b>	<b>90,400</b>	<b>92,500</b>	<b>92,500</b>
Traffic Fines	7,721	4,642	5,000	5,000
Other Fines	5,298	1,728	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>13,019</b>	<b>6,370</b>	<b>6,500</b>	<b>6,500</b>
Building Rents and Leases	43,745	46,998	50,000	60,000
Interest Earnings	15,096	19,777	15,000	15,000
Gain / Loss on Sale of Securities	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>58,841</b>	<b>66,775</b>	<b>65,000</b>	<b>75,000</b>
Public Safety - Proposition 172	29,258	23,864	28,730	29,305
Supplemental Law Enforcement (SLESF)	121,302	165,271	160,000	160,000
Booking Fees	262	-	-	-
Grant Funding - Fire	25,000	1,040,434	210,937	210,937
Grant Funding - Public Works	-	-	139,500	-
CalTrans Street Sweeping	-	-	3,936	3,936
COVID / ARPA Funding	-	-	170,049	264,208
MVLF Residual Payments	-	6,588	6,500	7,902
Developer Agreement Funding	560,392	-	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>736,214</b>	<b>1,236,157</b>	<b>719,652</b>	<b>676,288</b>

**City of Willows**  
**FY 2024-25 Preliminary Budget**  
**General Fund Revenue Detail**

<u>Description</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIMINARY</u> <u>BUDGET</u> <u>FY 2024-25</u>
Engineering Fees	400	-	400	400
Plan Check Fees	26,108	-	60,000	60,000
Planning & Zoning Fees	13,948	108,079	15,000	15,000
Fire Department Fees	45,933	52,080	45,000	45,000
Sewer Admin Fees	39,440	39,440	146,407	128,524
Weed Abatement	9,813	26,216	5,000	5,000
DIF Administration	231	127	250	250
Transaction Fees	1,840	3,985	4,000	4,000
Recreation Fees	-	16,275	17,000	17,000
Swimming Pool Fees	17,644	-	15,000	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>155,357</b>	<b>246,202</b>	<b>308,057</b>	<b>290,174</b>
<b>TOTAL OTHER REVENUES</b>	<b>27,939</b>	<b>76,372</b>	<b>5,000</b>	<b>75,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>260,431</b>	<b>426,347</b>	<b>212,700</b>	<b>77,700</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 5,886,831</b>	<b>\$ 5,673,428</b>

**City of Willows  
Fiscal Year 2024-25 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIMINARY BUDGET FY 2024-25</b>
<b>City Council - 10</b>				
Personal Services	16,977	\$ 14,475	\$ 16,148	\$ 16,148
Services and Supplies	6,636	9,236	6,474	12,400
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>23,613</b>	<b>23,711</b>	<b>22,622</b>	<b>28,548</b>
<b>City Attorney - 20</b>				
Personal Services	-	-	-	-
Services and Supplies	253,880	157,123	130,000	155,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>253,880</b>	<b>157,123</b>	<b>130,000</b>	<b>155,000</b>
<b>City Manager - 30</b>				
Personal Services	149,543	217,801	273,838	272,760
Services and Supplies	20,091	31,656	22,500	15,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>169,634</b>	<b>249,457</b>	<b>296,338</b>	<b>287,760</b>
<b>Finance - 50</b>				
Personal Services	125,627	172,623	163,822	233,991
Services and Supplies	216,039	174,862	148,750	133,750
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>341,666</b>	<b>347,485</b>	<b>312,572</b>	<b>367,741</b>
<b>Planning - 60</b>				
Personal Services	2,339	111,710	132,538	176,036
Services and Supplies	112,107	203,231	135,995	132,350
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>114,446</b>	<b>314,941</b>	<b>268,533</b>	<b>308,386</b>

**City of Willows  
Fiscal Year 2024-25 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIMINARY BUDGET FY 2024-25</b>
<b>Citywide / General Office - 70</b>				
Personal Services	129,260	149,857	125,957	140,539
Services and Supplies	192,934	441,181	343,488	344,072
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>322,194</b>	<b>591,038</b>	<b>469,445</b>	<b>484,611</b>
<b>Civic Center - 80</b>				
Personal Services	6,200	887	-	-
Services and Supplies	40,299	37,003	54,195	45,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>46,499</b>	<b>37,890</b>	<b>54,195</b>	<b>45,000</b>
<b>Building - 90</b>				
Personal Services	99,394	70,078	72,834	72,383
Services and Supplies	86,570	122,507	122,760	91,250
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>185,964</b>	<b>192,585</b>	<b>195,594</b>	<b>163,633</b>
<b>Police - 100</b>				
Personal Services	3,882	-	-	2,103
Services and Supplies	1,484,328	1,574,756	2,000,000	2,000,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>2,000,000</b>	<b>2,002,103</b>
<b>Engineering - 110</b>				
Personal Services	-	-	-	-
Services and Supplies	68,427	87,692	75,000	140,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>68,427</b>	<b>87,692</b>	<b>75,000</b>	<b>140,000</b>

**City of Willows  
Fiscal Year 2024-25 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIMINARY BUDGET FY 2024-25</b>
<b>Library - 120</b>				
Personal Services	124,355	114,791	148,158	161,232
Services and Supplies	127,987	122,844	145,207	128,325
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>252,342</b>	<b>237,635</b>	<b>293,365</b>	<b>289,557</b>
<b>Recreation - 130</b>				
Personal Services	28,475	32,834	30,400	7,536
Services and Supplies	1,691	5,855	6,729	16,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>30,166</b>	<b>38,689</b>	<b>37,129</b>	<b>23,536</b>
<b>Swimming Pool - 135</b>				
Personal Services	14,448	18,590	15,071	18,462
Services and Supplies	14,192	21,850	25,212	21,029
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>28,640</b>	<b>40,440</b>	<b>40,283</b>	<b>39,491</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	262,586	432,811	420,083	353,766
Services and Supplies	52,479	84,153	66,296	85,900
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>315,065</b>	<b>516,964</b>	<b>486,379</b>	<b>439,666</b>
<b>Parks Maintenance - 140</b>				
Personal Services	-	-	-	-
Services and Supplies	53,643	49,015	38,072	39,150
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>53,643</b>	<b>49,015</b>	<b>38,072</b>	<b>39,150</b>

**City of Willows  
Fiscal Year 2024-25 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

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



**City of Willows  
Fiscal Year 2024-25 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIMINARY BUDGET FY 2024-25</b>
<b>Non-Departmental - 00</b>				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	597,228	663,123	705,153	581,881
Debt Service - Fire Truck Lease	-	-	63,321	4,418
Debt Service - Gap Loan	-	-	167,944	174,912
Capital Outlay	-	437,812	346,049	65,000
Transfers Out	-	-	4,469	-
<b>Total:</b>	<b>597,228</b>	<b>1,100,935</b>	<b>1,286,936</b>	<b>826,211</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,840,602</b>	<b>\$ 6,463,506</b>
<b>Total Personal Services:</b>	<b>\$ 2,064,272</b>	<b>\$ 2,453,631</b>	<b>\$ 2,625,401</b>	<b>\$ 2,542,850</b>
<b>Total Services and Supplies:</b>	<b>2,998,436</b>	<b>4,219,860</b>	<b>3,633,418</b>	<b>3,676,326</b>
<b>Total Capital Outlay:</b>	<b>-</b>	<b>437,812</b>	<b>346,049</b>	<b>65,000</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>4,469</b>	<b>-</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 10 - City Council - FY 2024-25**

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
40010 - Salaries - PT	\$ 14,062	13,446	15,000	15,000
40007 - FICA / Medicare	1,076	1,029	1,148	1,148
40601 - Worker's Compensation	1,839	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<b>\$ 16,977</b>	<b>14,475</b>	<b>16,148</b>	<b>16,148</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 5,532	4,042	4,060	10,000
45000 - Telephone	365	-	414	400
40020 - Insurance	489	-	-	-
40030 - Travel & Meetings	250	5,194	2,000	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 6,636</b>	<b>9,236</b>	<b>6,474</b>	<b>12,400</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total City Council:</i></b>	<b>\$ 23,613</b>	<b>23,711</b>	<b>22,622</b>	<b>28,548</b>
	<hr/>	<hr/>	<hr/>	<hr/>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 20 - City Attorney - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
41300 - Prof. Services	\$ 195,650	157,123	120,000	120,000
41300 - Prof. Services - Code	58,230	-	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	25,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 253,880</u>	<u>157,123</u>	<u>130,000</u>	<u>155,000</u>
<b>Capital Projects</b>				
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total City Attorney:</b></i>	<u>\$ 253,880</u>	<u>157,123</u>	<u>130,000</u>	<u>155,000</u>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 30 - City Manager - FY 2024-25**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PRELIM.</b>
<b>Personnel Services</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>FY 2023-24</b>	<b>FY 2024-25</b>
40000 - Salaries - FT	\$ 113,843	168,437	215,164	207,085
40004 - CalPERS	8,415	11,689	15,992	16,298
40006 - Health Insurance	16,941	21,981	23,840	30,297
40007 - FICA	8,765	13,194	16,342	16,580
40015 - Auto Allowance	1,579	2,407	2,400	2,400
40020 - Life Insurance	-	93	100	100
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 149,543</b>	<b>217,801</b>	<b>273,838</b>	<b>272,760</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 2,210	1,247	-	-
40500 - Memberships & Dues	-	400	2,500	2,500
45000 - Telephone	172	983	-	-
41300 - Professional Services	(1,400)	23,563	10,000	5,000
41355 - Elections	-	-	-	5,000
40300 - Travel & Meetings	19,109	5,463	10,000	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 20,091</b>	<b>31,656</b>	<b>22,500</b>	<b>15,000</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Capital Projects</b>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total City Manager:</b>	<b>\$ 169,634</b>	<b>249,457</b>	<b>296,338</b>	<b>287,760</b>
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**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 50 - Finance - FY 2024-25**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PRELIM.</b>
<b>Personnel Services</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>FY 2023-24</b>	<b>FY 2024-25</b>
40000 - Salaries - FT	\$ 65,766	125,215	126,546	173,222
40004 - CalPERS	5,940	9,299	9,555	13,633
40006 - Health Insurance	18,415	28,628	18,057	33,780
40007 - FICA	4,986	9,450	9,633	13,325
40601 - Worker's Compensation	30,190	-	-	-
40020 - Life Insurance	330	31	31	31
<b>Total Personnel Services:</b>	<b>\$ 125,627</b>	<b>172,623</b>	<b>163,822</b>	<b>233,991</b>
<b>Materials &amp; Services</b>				
40100 - Postage	\$ 40	-	-	-
40999 - Special Department	953	238	-	-
40500 - Memberships & Dues	-	170	500	500
41300 - Professional Services	30,443	35,540	50,750	50,750
44000 - Contractual Services	184,603	136,439	95,000	80,000
40300 - Travel & Meetings	-	2,575	2,500	2,500
<b>Total Material &amp; Services:</b>	<b>\$ 216,039</b>	<b>174,962</b>	<b>148,750</b>	<b>133,750</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance:</b>	<b>\$ 341,666</b>	<b>347,585</b>	<b>312,572</b>	<b>367,741</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 60 - Planning - FY 2024-25**

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
40000 - Salaries - FT / PT	\$ 2,173	85,872	97,466	124,950
40004 - CalPERS	-	12,204	15,128	20,134
40006 - Health Insurance	-	7,084	12,552	21,393
40007 - FICA	166	6,550	7,392	9,559
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<b>\$ 2,339</b>	<b>111,710</b>	<b>132,538</b>	<b>176,036</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Materials &amp; Services</u>				
41000 - Office Expense	\$ 252	36	508	600
40100 - Postage	8	-	-	-
40999 - Special Department	414	49,524	4,452	250
40400 - Advertising	1,009	1,671	1,035	1,500
41300 - Professional Services	108,728	152,000	130,000	130,000
40030 - Travel & Meetings	1,696	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 112,107</b>	<b>203,231</b>	<b>135,995</b>	<b>132,350</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Planning:</i></b>	<b>\$ 114,446</b>	<b>314,941</b>	<b>268,533</b>	<b>308,386</b>
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**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 70 - Citywide (General Office) - FY 2024-25**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PRELIM.</b>
<b>Personnel Services</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>FY 2023-24</b>	<b>FY 2024-25</b>
40000 - Salaries	\$ 51,850	429	-	-
40004 - CalPERS	4,137	18,224	-	79,480
40006 - Health Insurance (Retirees)	-	-	8,389	8,641
40006 - Health Insurance	8,130	48	-	-
40007 - FICA/ Medicare	4,061	33	-	-
40601 - Workers Compensation	61,020	128,933	117,568	52,418
40603 - Unemployment	-	327	-	-
40020 - Life Insurance	62	1,863	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 129,260</b>	<b>149,857</b>	<b>125,957</b>	<b>140,539</b>
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<b>Materials &amp; Services</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
41000 - Office Expense	\$ 19,388	6,410	6,090	6,200
40100 - Postage	1,605	1,721	1,827	1,850
40999 - Special Department	42,835	48,640	48,000	55,500
40400 - Advertising	115	4,029	508	500
45000 - Telephone	8,271	8,945	8,628	8,800
43300 - Building Maintenance	107	-	-	-
43100 - Equipment Maintenance	17,346	8,217	8,000	8,000
41300 - Professional Services	32,341	188,444	126,875	100,000
40999 - General Administration	4,890	-	6,000	6,000
41354 - Community Promotion	-	5,000	-	-
44000 - Contractual Services	8,945	12,081	-	-
40602 - Insurance (Liab / Property)	57,091	157,694	137,560	163,722
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 192,934</b>	<b>441,181</b>	<b>343,488</b>	<b>350,572</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Citywide (Gen Office):</b>	<b>\$ 322,194</b>	<b>591,038</b>	<b>469,445</b>	<b>491,111</b>
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City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 80 - Civic Center - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
40010 - Salaries PT	\$ 4,771	824	-	-
40007 - FICA/ Medicare	365	63	-	-
40601 - Workers Compensation	1,064	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 6,200</b>	<b>887</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 5,604	4,614	3,000	3,000
45100 - PG&E	13,873	17,200	18,000	21,000
45101 - Water & Sewer Expense	12,534	12,189	15,105	15,000
43300 - Building Maintenance	8,288	3,000	18,090	6,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 40,299</b>	<b>37,003</b>	<b>54,195</b>	<b>45,000</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Civic Center:</b>	<b>\$ 46,499</b>	<b>37,890</b>	<b>54,195</b>	<b>45,000</b>



City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 90 - Building - FY 2024-25

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
40000 - Salaries	\$ 56,273	55,695	62,905	57,285
40004 - CalPERS	7,293	4,175	4,386	4,471
40006 - Health Insurance	19,683	5,740	850	5,772
40007 - FICA/ Medicare	4,066	4,437	4,662	4,824
40601 - Workers Compensation	12,017	-	-	-
40020 - Life Insurance	62	31	31	31
<b><i>Total Personnel Services:</i></b>	<b>\$ 99,394</b>	<b>70,078</b>	<b>72,834</b>	<b>72,383</b>
<u>Materials &amp; Services</u>				
41000 - Office Expense	\$ -	281	508	500
40100 - Postage	41	114	102	-
40999 - Special Department	224	4,853	-	-
40400 - Advertising	-	120	-	-
41300 - Professional Services	84,583	117,139	121,800	90,000
40602 - Insurance (Liab / Property)	1,051	-	-	-
40030 - Training & Travel	290	-	250	250
40500 - Dues & Memberships	381	-	100	500
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 86,570</b>	<b>122,507</b>	<b>122,760</b>	<b>91,250</b>
<u>Capital Projects</u>				
	\$ -	-	-	-
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Building:</i></b>	<b>\$ 185,964</b>	<b>192,585</b>	<b>195,594</b>	<b>163,633</b>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 100 - Police - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
40006 - Health Insurance	\$ 3,882	-	-	-
40004 - CalPERS	-	-	-	2,103
<i><b>Total Personnel Services:</b></i>	<u>\$ 3,882</u>	<u>-</u>	<u>-</u>	<u>2,103</u>
<b>Materials &amp; Services</b>				
44000 - Contractual Services	\$ 1,484,328	1,574,756	2,000,000	2,000,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 1,484,328</u>	<u>1,574,756</u>	<u>2,000,000</u>	<u>2,000,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Police:</b></i>	<u>\$ 1,488,210</u>	<u>1,574,756</u>	<u>2,000,000</u>	<u>2,002,103</u>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 110 - Engineering - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
44000 - Professional Services	\$ 68,427	87,692	75,000	140,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Engineering:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>75,000</u>	<u>140,000</u>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 120 - Library - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries	\$ 34,475	36,333	64,223	74,256
40010 - Salaries - PT	51,127	57,972	51,000	51,000
40004 - CalPERS	2,600	2,570	4,665	5,844
40006 - Health Insurance	8,064	10,693	19,425	20,419
40007 - FICA/ Medicare	6,692	7,167	8,788	9,656
40601 - Workers Compensation	21,397	-	-	-
40020 - Life Insurance	-	56	57	57
<b>Total Personnel Services:</b>	<b>\$ 124,355</b>	<b>114,791</b>	<b>148,158</b>	<b>161,232</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,323	1,946	2,588	2,500
40100 - Postage	-	25	362	350
40999 - Special Department	821	1,003	1,035	1,000
45000 - Telephone	2,556	1,873	2,588	2,500
45100 - Utilities - Electric	11,820	13,562	13,459	13,500
43100 - Equipment Maintenance	675	957	-	800
44000 - Contractual Services	97,346	97,638	100,000	101,500
40602 - Insurance	5,032	-	-	-
40030 - Training & Travel	-	-	75	75
40500 - Dues & Memberships	-	-	100	100
41002 - Print Material	7,414	5,840	25,000	6,000
<b>Total Material &amp; Services:</b>	<b>\$ 127,987</b>	<b>122,844</b>	<b>145,207</b>	<b>128,325</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Library:</b>	<b>\$ 252,342</b>	<b>237,635</b>	<b>293,365</b>	<b>289,557</b>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 130 - Recreation - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
40000 - Salaries	\$ -	834	-	-
40010 - Salaries - PT	9,354	29,695	28,239	7,000
40004 - CalPERS	295	2,305	-	-
40006 - Health Insurance	-	-	-	-
40007 - FICA/ Medicare	716	-	2,161	536
40601 - Workers Compensation	18,146	-	-	-
40020 - Life Insurance	(36)	-	-	-
	-----	-----	-----	-----
<b>Total Personnel Services:</b>	<b>\$ 28,475</b>	<b>32,834</b>	<b>30,400</b>	<b>7,536</b>
	-----	-----	-----	-----
<b>Materials &amp; Services</b>				
40100 - Postage	\$ -	-	-	-
40999 - Special Department	60	4,797	5,583	1,000
45000 - Telephone	602	572	776	-
43100 - Equipment Maintenance	-	486	-	-
44000 - Professional Services	-	-	-	15,000
40602 - Insurance	919	-	-	-
40030 - Training & Travel	110	-	200	-
40500 - Dues & Memberships	-	-	170	-
	-----	-----	-----	-----
<b>Total Material &amp; Services:</b>	<b>\$ 1,691</b>	<b>5,855</b>	<b>6,729</b>	<b>16,000</b>
	-----	-----	-----	-----
<b>Capital Projects</b>				
	\$ -	-	-	-
	-----	-----	-----	-----
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-----	-----	-----	-----
<b>Total Recreation:</b>	<b>\$ 30,166</b>	<b>38,689</b>	<b>37,129</b>	<b>23,536</b>
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**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 135 - Swimming Pool - FY 2024-25**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PRELIM.</b>
<b>Personnel Services</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>FY 2023-24</b>	<b>FY 2024-25</b>
40010 - Salaries - PT	\$ 11,278	17,269	14,000	17,150
40007 - FICA/ Medicare	852	1,321	1,071	1,312
40601 - Workers Compensation	2,318	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 14,448</b>	<b>18,590</b>	<b>15,071</b>	<b>18,462</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
41000 - Office Expense	\$ -	-	250	7,000
40999 - Special Department	788	15,397	12,412	-
41100 - Clothing	4,592	113	125	125
40400 - Advertising	-	-	525	150
45000 - Telephone	253	324	250	254
45100 - PG&E	549	304	3,500	1,500
45101 - Water & Sewer Expense	4,430	4,856	5,500	7,500
43300 - Building Maintenance	103	-	1,000	-
43100 - Equipment Maintenance	314	122	250	3,000
41300 - Professional Services	2,500	714	500	500
40602 - Insurance	363	-	-	-
40030 - Training & Travel	225	-	650	-
41004 - First Aid	75	20	250	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 14,192</b>	<b>21,850</b>	<b>25,212</b>	<b>21,029</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
61001 - Pool Upgrades	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Swimming Pool:</b>	<b>\$ 28,640</b>	<b>40,440</b>	<b>40,283</b>	<b>39,491</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 138 - Parks & Public Works FY 2024-25**

<b>Personnel Services</b>	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIM. BUDGET FY 2024-25</b>
40000 - Salaries	\$ 142,669	306,483	285,104	245,880
40002 - Overtime	15,693	22,048	15,343	15,000
40010 - Salaries - PT	14,659	6,394	4,160	-
40004 - CalPERS	17,853	31,655	31,851	29,973
40006 - Health Insurance	45,926	106,444	106,185	88,480
40007 - FICA/ Medicare	12,979	25,412	22,332	19,325
40602 - Workers Compensation	39,570	-	-	-
40020 - Life Insurance	237	108	108	108
40900 - Street Worker Staff Alloc.	(27,000)	(65,733)	(45,000)	(45,000)
<b>Total Personnel Services:</b>	<b>\$ 262,586</b>	<b>432,811</b>	<b>420,083</b>	<b>353,766</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 396	1,024	414	2,000
40999 - Special Department	-	4,779	2,071	1,500
41500 - Small Tools	943	3,096	6,000	2,000
41100 - Clothing	5,365	7,810	5,000	5,000
41550 - Personal Safety Equipment	1,574	1,148	2,000	2,000
4XXXX - Rent - Equipment	-	69	-	-
43300 - Vehicle Maintenance	8,699	15,146	10,000	10,000
43000 - Vehicle Maintenance - Tires	778	866	-	-
41200 - Fuel	21,969	21,208	15,300	15,500
43100 - Equipment Maintenance	2,919	11,645	7,500	15,000
41300 - Professional Services	5,089	12,942	7,611	22,500
44000 - Contractual Services	-	832	-	-
43350 - Tree Maintenance	437	-	5,000	5,000
40030 - Training & Travel	500	1,445	600	600
40500 - Dues & Memberships	1,063	1,772	1,500	1,500
41150 - Tool Allowance	2,400	371	2,400	2,400
41600 - Garage Supplies	347	-	800	800
41005 - First Aid	-	-	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 52,479</b>	<b>84,153</b>	<b>66,296</b>	<b>85,900</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Public Works:</b>	<b>\$ 315,065</b>	<b>516,964</b>	<b>486,379</b>	<b>439,666</b>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 140 - Parks Maintenance FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 10,194	12,156	6,090	4,500
45000 - Telephone	61	292	285	-
45100 - PG&E	23,419	21,806	17,083	20,000
45101 - Water & Sewer	14,124	11,759	12,180	12,500
43300 - Building Maintenance	1,795	1,405	1,500	1,500
41300 - Professional Services	1,068	466	636	650
44000 - Contract Services	81	1,131	298	-
40602 - Insurance	2,901	-	-	-
<i>Total Material &amp; Services:</i>	\$ 53,643	49,015	38,072	39,150
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Parks Maintenance:</i>	\$ 53,643	49,015	38,072	39,150



City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 145 - Mall Maintenance FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ -	-	-	-
45100 - PG&E	2,778	1,956	3,106	3,000
45101 - Water & Sewer	11,773	7,408	9,421	9,500
<i>Total Material &amp; Services:</i>	\$ 14,551	9,364	12,527	12,500
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Mall Maintenance:</i>	\$ 14,551	9,364	12,527	12,500

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 146 - Museum Maintenance FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
45101 - Water & Sewer	\$ -	-	-	-
43300 - Building Maintenance	123	252	500	500
<i>Total Material &amp; Services:</i>	\$ 123	252	500	500
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Museum Maintenance:</i>	\$ 123	252	500	500

**City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 150 - Fire FY 2024-25**

<b>Personnel Services</b>	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIM. BUDGET FY 2024-25</b>
40000 - Salaries	\$ 237,274	254,592	288,280	289,911
40002 - Overtime	24,081	34,037	31,893	25,000
40010 - Salaries - PT	28,431	30,512	20,270	10,000
40011 - Holiday Pay	8,622	1,406	7,973	7,973
40004 - CalPERS	32,893	37,044	44,385	46,639
40006 - Health Insurance	61,225	72,660	98,340	98,189
40007 - FICA/ Medicare	23,004	23,645	25,010	23,053
40601 - Workers Compensation	81,666	-	-	-
40012 - Call Back Pay	5,251	-	5,000	5,000
40603 - Unemployment	-	-	-	-
40020 - Life Insurance	411	155	248	248
40015 - Vehicle Allowance	1,100	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 503,958</b>	<b>454,051</b>	<b>521,399</b>	<b>506,013</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,556	2,863	25,375	5,000
40100 - Postage	10	10	259	-
40999 - Special Department	33,491	817,810	16,500	16,500
41500 - Small Tools	5,635	10,818	5,000	5,000
41100 - Clothing	1,958	2,150	2,500	2,500
40400 - Advertising	-	131	-	-
45000 - Telephone	7,575	7,217	6,883	10,000
45100 - PG&E	18,974	22,565	20,808	25,000
45101 - Water & Sewer	2,812	2,843	3,045	3,100
43300 - Building Maintenance	7,547	15,757	10,000	10,000
43000 - Vehicle Maintenance	7,588	21,471	10,000	15,000
41200 - Fuel	16,347	14,667	14,280	14,500
43100 - Equipment Maintenance	3,338	9,346	9,000	9,000
41300 - Professional Services	27,025	2,580	10,150	-
44000 - Contractual Services	65,292	101,874	120,000	130,000
40602 - Insurance	10,946	-	-	-
40030 - Travel & Training	5,780	8,568	10,000	20,000
40500 - Dues & Memberships	522	-	1,100	-
40004 - Volunteer CalPERS	133	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 217,529</b>	<b>1,040,670</b>	<b>264,900</b>	<b>265,600</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 721,487</b>	<b>1,494,721</b>	<b>786,299</b>	<b>771,613</b>

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

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
40999 - Special Department	\$ 924	1,444	2,030	-
45000 - Telephone	2,990	6,448	2,030	-
45100 - PG&E	11,146	13,584	10,353	15,000
45101 - Water & Sewer	-	-	2,174	3,500
43300 - Building Maintenance	-	-	1,000	-
41300 - Professional Services	5,577	22,763	5,000	-
40602 - Insurance	11,422	-	-	-
60000 - Street Maintenance	-	-	-	10,000
60001 - Alley Maintenance	-	-	10,000	10,000
<i>Total Material &amp; Services:</i>	\$ 32,059	44,239	32,587	38,500
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Public Works / Streets:</i>	\$ 32,059	44,239	32,587	38,500

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

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 454	291	-	-
45100 - PG&E	1,406	1,662	1,218	-
43100 - Equipment Maintenance	256	366	500	-
41300 - Professional Services	-	52	508	-
40602 - Insurance	755	-	-	-
<i>Total Material &amp; Services:</i>	\$ 2,871	2,371	2,226	-
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Storm Drains:</i>	\$ 2,871	2,371	2,226	-

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 00 - Non-Departmental / Capital - FY 2024-25

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Personnel Services</b>				
40004 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
48000/01 - Debt Service - CalPERS Bonds	\$ 597,228	663,123	705,153	581,881
XXXX - Debt Service - Gap Loan	-	-	167,944	174,912
XXXX - Debt Service - Fire Truck Lease	-	-	63,321	4,418
49000 - Transfers Out	-	-	4,469	-
<b>Total Material &amp; Services:</b>	<b>\$ 597,228</b>	<b>663,123</b>	<b>940,887</b>	<b>761,211</b>
<b>Capital Projects</b>				
51000 - Public Works Equipment	\$ -	103,189	150,000	-
66021 - Upgrade Computer Eqpt	-	-	60,000	50,000
51100 - Computer / Office Equipment	-	56,209	48,750	5,000
51200 - Fire Equipment	-	278,414	-	-
60020 - Infrastructure	-	-	66,299	-
51200 - Fire Equipment	-	-	10,500	10,000
XXXX - HVAC Air Ducts Cleaning	-	-	10,500	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>437,812</b>	<b>346,049</b>	<b>65,000</b>
<b>Total Non-Departmental:</b>	<b>\$ 597,228</b>	<b>1,100,935</b>	<b>1,286,936</b>	<b>826,211</b>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Revenues:</b>				
Sewer Fees	\$ 1,481,952	1,848,823	1,890,000	2,050,000
Sewer Developer Impacts Fees	387	1,784	40,350	-
Sewer Connection Fees	-	1,250	-	-
Interest Income	3,216	116,826	125,000	100,000
Restricted Capital Proceeds (net)	3,903,299			
Miscellaneous Income	10,000	-	-	-
<i>Total:</i>	<u>\$ 5,398,854</u>	<u>1,968,683</u>	<u>2,055,350</u>	<u>2,150,000</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 121,735	11,512	-	-
Operations & Maintenance	402,579	465,254	315,600	327,600
Contract Operation - Plant Facility	698,797	720,787	737,000	737,000
Debt Service Costs	439,587	394,448	534,564	554,533
General Fund Overhead Costs	39,440	78,173	261,622	255,357
Capital Outlay	-	-	16,500	3,024,165
<i>Total:</i>	<u>\$ 1,702,138</u>	<u>1,670,174</u>	<u>1,865,286</u>	<u>4,898,655</u>
Excess (deficit) of revenues over expenditures	\$ 3,696,716	298,509	190,064	(2,748,655)
Beginning Fund Balance / Working Capital	\$ 1,003,173	4,699,889	4,998,398	5,188,462
Less - Working Capital Reserved for:				
Future Capital	\$ 3,359,693	3,471,548	3,546,548	522,483
Debt Service Reserve	543,606	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 796,590</u>	<u>983,244</u>	<u>1,098,308</u>	<u>1,373,718</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PRELIM. BUDGET FY 2024-25
<b>Capital Expenditures</b>				
Sycamore Street Lift Station	\$ -	-	-	189,750
Pacific Avenue Lift Station	-	-	-	178,250
Lasse Street Sewer Rehab	-	-	-	201,250
Road 57 Sewer Lift Station	-	-	-	103,500
Cherry St Lift Station	-	-	-	139,165
Update Municipal Code	-	-	15,000	-
WWTP - Safety Improvements	-	-	-	30,000
Annual Sewer Replacement Project	-	-	-	1,925,000
WWTP - Upgrades	-	-	-	125,000
Shasta / Butte Replacement Project	-	-	-	132,250
HVAC Air Ducts Cleaning	-	-	1,500	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>16,500</u>	<u>3,024,165</u>

**City of Willows**  
**Departmental Expenditure Budget**  
**Fund 318 / 321 - Sewer Fund - Preliminary FY 2024-25**

<b>Salaries &amp; Benefits</b>	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIM. BUDGET FY 2024-25</b>
4001 - Salaries	\$ 56,870	6,365	-	-
4002 - Overtime	8,429	405	-	-
4004 - Salaries - PT	-	-	-	-
4006 - CalPERS	8,599	2,445	-	-
4007 - Health Insurance	24,090	1,728	-	-
4008 - FICA/ Medicare	5,965	507	-	-
4009 - Workers Compensation	17,782	-	-	-
4014 - Life Insurance	-	62	-	-
40900 - Overhead - General Fund	39,440	78,173	261,622	255,357
<b>Total Personnel Services:</b>	<b>\$ 161,175</b>	<b>89,685</b>	<b>261,622</b>	<b>255,357</b>

**Operations & Maintenance**

41000 - Office Expense	\$ 52	29	100	100
40999 - Special Department	12,840	26,191	212,000	212,000
41500 - Small Tools	-	-	500	500
41100 - Clothing	523	2,529	1,000	5,000
45100 - PG&E	257,173	293,978	10,000	5,000
45101 - Water & Sewer	3,250	3,184	3,000	3,500
43000 - Vehicle Maintenance	397	2,064	1,500	3,000
41200 - Fuel	2,836	5,700	5,000	10,000
43100 - Equipment Maintenance	5,504	1,116	6,000	6,000
41300 - Professional Services	60,205	26,554	35,000	35,000
44000 - Contractual Services	-	89,923	-	-
40602 - Insurance	54,490	310	25,000	30,000
40500 - Dues & Memberships	1,983	-	2,000	2,000
41340 - Discharge Permit	3,326	13,676	14,500	15,500
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 402,579</b>	<b>465,254</b>	<b>315,600</b>	<b>327,600</b>



City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - Preliminary FY 2024-25

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Salaries &amp; Benefits</b>				
<b>Contract Operations - Plant Facility</b>				
41300 - Contract Services	\$ 698,797	720,787	737,000	737,000
<i><b>Total Contract Operations:</b></i>	<u>\$ 698,797</u>	<u>720,787</u>	<u>737,000</u>	<u>737,000</u>
<b>Debt Service</b>				
5950 - Principal / Interest on Debt	\$ 439,587	394,448	534,564	554,533
<i><b>Total Contract Operations:</b></i>	<u>\$ 439,587</u>	<u>394,448</u>	<u>534,564</u>	<u>554,533</u>
<b>Capital Projects</b>				
XXXX - Sycamore Street Lift Station	\$ -	-	-	189,750
XXXX - Pacific Avenue Lift Station	-	-	-	178,250
XXXX - Lassen St Sewer Rehab	-	-	-	201,250
XXXX - Road 57 Sewer Lift Station	-	-	-	103,500
XXXX - Shasta / Butte Rplcmt Prj	-	-	-	139,165
XXXX - Update Municipal Code	-	-	15,000	-
XXXX - WWTP Safety Impvmts	-	-	-	30,000
XXXX - Annual Sewer Replct Project	-	-	-	1,925,000
XXXX - WWTP Upgrades	-	-	-	125,000
XXXX - Cherry Street Lift Station	-	-	-	132,250
XXXX - HVAC Air Ducts Cleaning	-	-	1,500	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>16,500</u>	<u>3,024,165</u>
<i><b>Total Sewer Enterprise:</b></i>	<u>\$ 1,702,138</u>	<u>1,670,174</u>	<u>1,865,286</u>	<u>4,898,655</u>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**Water Enterprise Fund (Fund 325)**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Revenues:</b>				
Water Fees	\$ 4,205	7,680	1,500	-
Water Connection Fees	-	-	-	-
Cal Water Refund	1,851	-	-	-
Transfers In - ARPA Funding	-	-	663,251	-
Interest Income	(17)	-	-	-
<i>Total:</i>	<u>\$ 6,039</u>	<u>7,680</u>	<u>664,751</u>	<u>-</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	19,173	18,970	19,000	-
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	627,791	-
<i>Total:</i>	<u>\$ 19,173</u>	<u>18,970</u>	<u>646,791</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (13,134)	(11,290)	17,960	-
Beginning Fund Balance	\$ 6,464	(6,670)	(17,960)	-
Ending Fund Balance	<u>\$ (6,670)</u>	<u>(17,960)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Capital Expenditures</b>				
Cal Water System Main Tie-In	\$ -	-	627,791	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>627,791</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**Gas Tax Funds (Funds 372/314/315/316/317 )**

<u>Revenues:</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
Fund 372 - CA Gas Tax Section 2103	\$ 49,350	50,145	59,826	60,359
Fund 314 - CA Gas Tax Section 2105	34,656	37,271	39,672	40,386
Fund 315 - CA Gas Tax Section 2106	20,662	23,793	22,682	23,022
Fund 316 - CA Gas Tax Section 2107	41,448	49,300	53,700	55,076
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	1,933	1,954	1,000	1,000
<i>Total:</i>	<u>\$ 150,049</u>	<u>164,463</u>	<u>178,880</u>	<u>181,843</u>
<u>Expenditures:</u>				
Streets Worker Staff Allocations	\$ 27,000	27,000	45,000	45,000
Streets - Professional Services	93,328	2,771	5,000	5,000
Streets Maintenance	850	14,530	-	-
Utilities - Street Lighting	40,139	44,271	52,500	55,000
Capital Projects	-	163,201	139,653	6,827
Transfers Out	7,950	-	2,000	2,000
<i>Total:</i>	<u>\$ 169,267</u>	<u>251,773</u>	<u>244,153</u>	<u>113,827</u>
Excess (deficit) of revenues over expenditures	\$ (19,218)	(87,310)	(65,273)	68,016
Beginning Fund Balance (All Funds)	\$ 389,082	369,864	282,554	217,281
Ending Fund Balance (All Funds)	<u>\$ 369,864</u>	<u>282,554</u>	<u>217,281</u>	<u>285,297</u>

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PRELIM. BUDGET FY 2024-25</u>
Capital - Streets Maintenance	\$ -	-	30,000	6,827
Green Street Project	-	4,670	104,653	-
Pacific Avenue Project	-	79,388	5,000	-
Lassen Street Project	-	79,143	-	-
<i>Total:</i>	<u>\$ -</u>	<u>163,201</u>	<u>139,653</u>	<u>6,827</u>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**RMRA SB-1 TCFR Payback Funds (Funds 306/311 )**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Revenues:</b>				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-
Fund 311 - RMRA SB-1 Funding	126,411	143,435	155,197	165,705
Interest Income	1,684	2,791	2,000	2,000
<i>Total:</i>	<u>\$ 128,095</u>	<u>146,226</u>	<u>157,197</u>	<u>167,705</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	325	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	-	143,975	60,000	158,173
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>144,300</u>	<u>60,000</u>	<u>158,173</u>
Excess (deficit) of revenues over expenditures	\$ 128,095	1,926	97,197	9,532
Beginning Fund Balance (All Funds)	\$ 226,903	354,998	356,924	454,121
Ending Fund Balance (All Funds)	<u>\$ 354,998</u>	<u>356,924</u>	<u>454,121</u>	<u>463,653</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Capital Expenditures</b>				
Capital - Lassen Street Project	\$ -	60,709	-	-
Capital - Pacific Avenue Project	-	55,189	-	-
Capital - Pavement Management Program	-	28,077	4,150	-
Capital - Green Street Project	-	-	7,316	-
Capital - Streets Reconstruction / Resurfacing	-	-	60,000	158,173
<i>Total:</i>	<u>\$ -</u>	<u>143,975</u>	<u>71,466</u>	<u>158,173</u>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**Regional Surface Transportation Program (RSTP) Funds (Fund 310 )**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Revenues:</b>				
RSTP (County) Funding	\$ 85,195	201,825	-	100,000
STIP Funding	-	958,046	362,658	-
Interest Income	1,940	(83)	-	-
<i>Total:</i>	<u>\$ 87,135</u>	<u>1,159,788</u>	<u>362,658</u>	<u>100,000</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	16,472	1,541,449	170,000	105,879
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>170,000</u>	<u>105,879</u>
Excess (deficit) of revenues over expenditures	\$ 70,663	(381,661)	192,658	(5,879)
Beginning Fund Balance (All Funds)	\$ 274,754	345,417	(36,244)	156,414
Ending Fund Balance (All Funds)	<u>\$ 345,417</u>	<u>(36,244)</u>	<u>156,414</u>	<u>150,535</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Capital Expenditures</b>				
Capital - Annual Sidewalk Maintenance	\$ -	-	20,000	66,200
Capital - Streets Resurfacing Projects	-	-	5,000	39,679
Capital - Tehama Street Apron Repair	-	19,843	-	-
Capital - Pacific Avenue Project	-	762,864	43,401	-
Capital - N. Lassen Street Rehab	16,472	758,742	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>68,401</u>	<u>105,879</u>

**City of Willows**  
**Fiscal Year 2023-24 Mid-Year Budget**  
**Community Discretionary Fund (Fund 330)**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIM. BUDGET FY 2024-25</b>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ -	-	-	-
Transfers In from CDBG/HOME Funds	23,690	5,890	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 23,690</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ -	1,866	1,500	1,500
Municipal Code Updates	-	-	-	-
Housing Element Update	22,573	-	-	-
LAFCO Expenditures	10,350	9,805	9,836	12,000
Membership Dues - League of CA Cities	-	-	-	-
Economic Development Committee	5,000	-	-	-
Three Core Economic Development Committee	15,000	7,500	7,500	-
Community Promotion (Chamber/Vol Fire/Etc.)	-	-	-	-
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ 52,923</u>	<u>19,171</u>	<u>18,836</u>	<u>13,500</u>
Excess (deficit) of revenues over expenditures	\$ (29,233)	(13,281)	(12,946)	(7,610)
Beginning Fund Balance (All Funds)	\$ 63,883	34,650	21,369	8,423
Ending Fund Balance (All Funds)	<u>\$ 34,650</u>	<u>21,369</u>	<u>8,423</u>	<u>813</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>ACTUAL FY 2022-23</b>	<b>ESTIMATED ACTUAL FY 2023-24</b>	<b>PRELIM. BUDGET FY 2024-25</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2024-25 Preliminary Budget**  
**COVID-19 / ARPA Fund (Fund 420)**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PRELIM.</u> <u>BUDGET</u> <u>FY 2024-25</u>
<b>Revenues:</b>				
American Rescue Plan Act (ARPA Funding)	\$ 726,276	726,276	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 726,276</u>	<u>726,276</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 22,500	15,500	-	-
Salaries & Benefits	52,712	-	-	-
Capital Expenditures	-	-	-	30,000
Transfers Out to Water Fund	-	-	627,791	-
Transfers Out to General Fund	-	269,792	170,049	264,208
<i>Total:</i>	<u>\$ 75,212</u>	<u>285,292</u>	<u>797,840</u>	<u>294,208</u>
Excess (deficit) of revenues over expenditures	\$ 651,064	440,984	(797,840)	(294,208)
Beginning Fund Balance	\$ -	651,064	1,092,048	294,208
Ending Fund Balance	<u>\$ 651,064</u>	<u>1,092,048</u>	<u>294,208</u>	<u>-</u>

**Capital Expenditure Detail**

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