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Date: June 24, 2025  
To: Honorable Mayor and Councilmembers  
From: Joanne Moore, Finance Director  
Marti Brown, City Manager  
Subject: FY 2025-26 Budget Approval

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**Recommendation:**

Adopt the FY 2025-26 proposed Budget.

**Rationale for Recommendation:**

Section 2.10.160 of the City of Willows Municipal Code, Preparing and Submitting Proposed Budget and Salary Plan requires the City Manager to present an annual budget for Council consideration and approval.

**Background:**

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

**Discussion & Analysis:**

The proposed FY 2025-26 budget projects revenues of \$7,675,450 (including Measure I) and expenditures totaling \$7,265,993. No General Fund Reserves are projected to be used in order to balance the budget.

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

In addition to the above mentioned expenses, staff also recommends expending an additional \$450,850 to include increased staffing, updating the Municipal Code, replacing outdated IT equipment, replacing a Public Works Vehicle, updating the City's website, concrete replacement at the Fire Station, additional print material for the library, professional consulting to monitor the City's transient

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

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

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

**Fiscal Impact:**

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

**Attachments:**

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

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

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
<b>General Fund</b>	\$ 1,442,003	\$ 7,675,450	\$ 7,265,993	\$ 1,851,460	\$ 409,457	\$ 65,000
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 5,535,662	2,355,000	\$ 4,933,359	\$ 2,957,303	\$ (2,578,359)	\$ 2,916,665
<i>Total Enterprise Funds</i>	<u>\$ 5,535,662</u>	<u>\$ 2,355,000</u>	<u>\$ 4,933,359</u>	<u>\$ 2,957,303</u>	<u>\$ (2,578,359)</u>	<u>\$ 2,916,665</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 230,851	\$ 181,843	\$ 357,000	\$ 55,694	\$ (175,157)	\$ 250,000
306 / 311 - RMRA / SB-1	183,381	167,000	250,000	100,381	(83,000)	250,000
310 - RSTP Program	246,818	100,000	100,000	246,818	-	100,000
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	-	152,360	152,360	-	-	-
341 - Zip Books	-	7,517	7,517	-	-	-
350 - Northnet Training	-	1,000	1,000	-	-	-
352 - CLSA Delivery	26,406	5,000	10,000	21,406	(5,000)	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	14,667	1,500	-	16,167	1,500	-
313 - Willows Lighting & Landscaping	68,683	36,974	87,205	18,452	(50,231)	-
330 - Community Discretionary	813	5,890	12,553	(5,850)	(6,663)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	5,890	5,890	-	-	-
326 - CDBG Over-the-Counter Loan	1,947,383	1,000	189,000	1,759,383	(188,000)	-

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

	<b>EST. BEGINNING FUND BALANCE July 1, 2025</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE June 30, 2026</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>PROJECT</b>						
320 - Clean California Grant		3,949,000	3,949,000			3,949,000
382 - Prop 68 Parks Grants	-	377,000	377,000	-	-	377,000
343 - SB-2 Grant	58,022	-	-	58,022	-	-
440 - USDA RDBG Grant	-	102,250	102,250	-	-	-
398 - CDBG HOME Grant	15,926	-	3,400	12,526	(3,400)	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	2,063	-	-	2,063	-	-
358 - Police Impact Fee	63,052	650	-	63,702	650	-
361 - Streets Development Impact Fee	-	500	-	500	500	-
362 - Parks Facilities Impact Fee	318,034	2,400	12,430	308,004	(10,030)	-
363 - I-5 Interchange Impact Fee	402,908	4,100	-	407,008	4,100	-
364 - Library Development Impact Fee	145,200	1,000	-	146,200	1,000	-
<i>Total Special Revenue Funds</i>	<u>\$ 3,733,176</u>	<u>\$ 5,102,874</u>	<u>\$ 5,616,605</u>	<u>\$ 3,219,445</u>	<u>\$ (513,731)</u>	<u>\$ 4,926,000</u>
 <i>Total Citywide</i>	 <u>\$ 10,710,841</u>	 <u>\$ 15,133,324</u>	 <u>\$ 17,815,957</u>	 <u>\$ 8,028,208</u>	 <u>\$ (2,682,633)</u>	 <u>\$ 7,907,665</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
<b>REVENUES</b>				
Taxes	\$ 4,165,001	\$ 4,142,878	\$ 4,676,227	\$ 6,362,690
Franchises	362,832	314,544	307,976	306,380
Licenses	19,545	20,000	22,775	22,775
Permits	90,400	92,500	118,233	118,233
Fines & Forfeitures	6,370	6,500	6,500	6,500
Interest & Rentals	66,775	65,000	89,257	89,257
Other Government Agencies	1,236,157	719,652	987,786	204,533
Service Charges	246,202	308,057	398,396	398,396
Other Revenues	76,372	5,000	81,686	81,686
Transfers-In	426,347	411,244	516,820	85,000
<b>Total Revenues</b>	<b>\$ 6,696,001</b>	<b>\$ 6,085,375</b>	<b>\$ 7,205,656</b>	<b>\$ 7,675,450</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 23,711	\$ 22,622	\$ 33,648	\$ 22,148
20 - City Attorney	157,123	130,000	140,000	142,600
30 - City Manager	249,457	296,338	300,482	316,958
50 - Finance	347,485	312,572	375,967	393,335
60 - Planning	314,941	268,533	317,183	459,598
70 - General Office	591,038	469,445	560,399	674,049
80 - Civic Center	37,890	54,195	74,971	75,000
90 - Building	192,585	195,594	159,434	161,152
100 - Police	1,574,756	2,000,000	2,002,103	2,355,000
110 - Engineering	87,692	75,000	140,000	150,000
120 - Library	237,635	293,365	252,982	298,906
130 - Recreation	38,689	37,129	30,519	33,918
135 - Swimming Pool	40,440	40,283	37,621	44,568
138 - Parks & Public Works	516,964	486,379	490,288	473,235
140 - Parks Maintenance	49,015	38,072	43,484	49,500
145 - Mall Maintenance	9,364	12,527	12,548	12,500
146 - Museum Maintenance	252	500	-	5,500
150 - Fire	1,494,721	786,299	1,137,685	855,643
160 - Public Works / Streets	44,239	32,587	42,982	42,500
170 - Storm Drains:	2,371	2,226	-	-
00 - Non- Departmental	1,100,935	1,289,703	768,461	699,885
<b>Total Expenditures</b>	<b>\$ 7,111,303</b>	<b>\$ 6,843,369</b>	<b>\$ 6,920,757</b>	<b>\$ 7,265,995</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (415,302)	\$ (757,994)	\$ 284,899	\$ 409,455
Beginning Fund Balance	\$ 2,390,783	\$ 1,975,481	\$ 1,217,487	\$ 1,502,386
Ending Fund Balance	\$ 1,975,481	\$ 1,217,487	\$ 1,502,386	\$ 1,911,841
<i>Less - Fund Balance Assigned for:</i>				
Working Capital (Fund 302)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 1,770,481	\$ 1,012,487	\$ 1,297,386	\$ 1,706,841

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

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

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

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

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>City Council - 10</b>				
Personnel Services	\$ 14,475	\$ 16,148	\$ 16,148	\$ 16,148
Services and Supplies	9,236	6,474	17,500	6,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>23,711</b>	<b>22,622</b>	<b>33,648</b>	<b>22,148</b>
<b>City Attorney - 20</b>				
Personnel Services	-	-	-	-
Services and Supplies	157,123	130,000	140,000	142,600
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>157,123</b>	<b>130,000</b>	<b>140,000</b>	<b>142,600</b>
<b>City Manager - 30</b>				
Personnel Services	217,801	273,838	233,482	301,458
Services and Supplies	31,656	22,500	67,000	15,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>249,457</b>	<b>296,338</b>	<b>300,482</b>	<b>316,958</b>
<b>Finance - 50</b>				
Personnel Services	172,623	163,822	239,774	260,335
Services and Supplies	174,862	148,750	136,193	133,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>347,485</b>	<b>312,572</b>	<b>375,967</b>	<b>393,335</b>
<b>Planning - 60</b>				
Personnel Services	111,710	132,538	182,681	262,548
Services and Supplies	203,231	135,995	134,502	197,050
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>314,941</b>	<b>268,533</b>	<b>317,183</b>	<b>459,598</b>

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

**Departmental Expenditure Account Detail**

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

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>Library - 120</b>				
Personnel Services	114,791	148,158	128,685	275,381
Services and Supplies	122,844	145,207	124,297	23,525
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>237,635</b>	<b>293,365</b>	<b>252,982</b>	<b>298,906</b>
<b>Recreation - 130</b>				
Personnel Services	32,834	30,400	13,054	12,918
Services and Supplies	5,855	6,729	17,465	21,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>38,689</b>	<b>37,129</b>	<b>30,519</b>	<b>33,918</b>
<b>Swimming Pool - 135</b>				
Personnel Services	18,590	15,071	12,774	12,918
Services and Supplies	21,850	25,212	24,847	31,650
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>40,440</b>	<b>40,283</b>	<b>37,621</b>	<b>44,568</b>
<b>Parks &amp; Public Works - 138</b>				
Personnel Services	432,811	420,083	407,090	386,935
Services and Supplies	84,153	66,296	83,198	86,300
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>516,964</b>	<b>486,379</b>	<b>490,288</b>	<b>473,235</b>
<b>Parks Maintenance - 140</b>				
Personnel Services	-	-	-	-
Services and Supplies	49,015	38,072	43,484	49,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>49,015</b>	<b>38,072</b>	<b>43,484</b>	<b>49,500</b>

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

**Departmental Expenditure Account Detail**

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

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>Non-Departmental - 00</b>				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	663,123	705,153	581,881	504,079
Debt Service - Fire Truck Lease	-	63,321	4,418	
Debt Service - Gap Loan	-	167,944	174,912	87,456
Capital Outlay	437,812	346,049	-	108,350
Transfers Out	-	7,236	7,250	
<b>Total:</b>	<b>1,100,935</b>	<b>1,289,703</b>	<b>768,461</b>	<b>699,885</b>
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<b>Total Appropriations - General Fund</b>	<b>\$ 7,111,303</b>	<b>\$ 6,843,369</b>	<b>\$ 6,920,757</b>	<b>\$ 7,265,995</b>
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<b>Total Personnel Services:</b>	<b>\$ 2,453,631</b>	<b>\$ 2,625,401</b>	<b>\$ 2,902,033</b>	<b>\$ 2,913,914</b>
<b>Total Services and Supplies:</b>	<b>4,219,860</b>	<b>3,633,418</b>	<b>3,832,144</b>	<b>4,156,275</b>
<b>Total Capital Outlay:</b>	<b>437,812</b>	<b>346,049</b>	<b>-</b>	<b>108,350</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>7,236</b>	<b>7,250</b>	<b>-</b>

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

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>Personnel Services</b>				
40010 - Salaries - PT	13,446	15,000	15,000	15,000
40007 - FICA / Medicare	1,029	1,148	1,148	1,148
<b>Total Personnel Services:</b>	<b>14,475</b>	<b>16,148</b>	<b>16,148</b>	<b>16,148</b>
<b>Materials &amp; Services</b>				
40300 - Travel & Meetings	5,194	2,000	2,000	1,000
40999 - Special Department	4,042	4,060	17,500	5,000
45000 - Telephone	-	414	-	-
<b>Total Material &amp; Services:</b>	<b>9,236</b>	<b>6,474</b>	<b>19,500</b>	<b>6,000</b>
<b>Capital Projects</b>				
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Council:</b>	<b>23,711</b>	<b>22,622</b>	<b>35,648</b>	<b>22,148</b>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
<b>Personnel Services</b>				
	-	-	-	-
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
41300 - Prof. Services	157,123	120,000	130,000	132,600
41300 - Prof. Services - Code	-	10,000	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	-
<i>Total Material &amp; Services:</i>	157,123	130,000	140,000	142,600
<b>Capital Projects</b>				
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total City Attorney:</i>	157,123	130,000	140,000	142,600

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

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>Personnel Services</b>				
40000 - Salaries - FT	168,437	215,164	188,202	238,718
40004 - CalPERS	11,689	15,992	14,263	18,338
40006 - Health Insurance	21,981	23,840	14,177	23,640
40007 - FICA	13,194	16,342	14,440	18,362
40015 - Auto Allowance	2,407	2,400	2,400	2,400
40020 - Life Insurance	93	100	-	
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>217,801</b>	<b>273,838</b>	<b>233,482</b>	<b>301,458</b>
<b>Materials &amp; Services</b>				
40300 - Travel & Meetings	5,463	10,000	2,500	5,000
40500 - Memberships & Dues	400	2,500	7,000	3,000
40999 - Special Department	1,247	-	17,500	2,500
41300 - Professional Services	23,563	10,000	34,500	5,000
41355 - Elections	-	-	4,000	
45000 - Telephone	983	-	1,500	
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>31,656</b>	<b>22,500</b>	<b>67,000</b>	<b>15,500</b>
<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>249,457</b>	<b>296,338</b>	<b>300,482</b>	<b>316,958</b>

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

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

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
<b>Personnel Services</b>				
40000 - Salaries - FT / PT	85,872	97,466	137,680	199,216
40004 - CalPERS	12,204	15,128	20,729	25,097
40006 - Health Insurance	7,084	12,552	13,249	22,995
40007 - FICA	6,550	7,392	11,023	15,240
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<u><u>111,710</u></u>	<u><u>132,538</u></u>	<u><u>182,681</u></u>	<u><u>262,548</u></u>
 <b>Materials &amp; Services</b>				
40100 - Postage	-	-	-	-
40300 - Travel & Meetings	-	-	60	1,000
40400 - Advertising	1,671	1,035	3,728	4,000
40999 - Special Department	49,524	4,452	249	850
41000 - Office Expense	36	508	-	1,200
41300 - Professional Services	152,000	130,000	130,000	190,000
45000 - Telephone/Communications	-	-	465	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<u><u>203,231</u></u>	<u><u>135,995</u></u>	<u><u>134,502</u></u>	<u><u>197,050</u></u>
 <b>Capital Projects</b>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Total Planning:</b>	<u><u>314,941</u></u>	<u><u>268,533</u></u>	<u><u>317,183</u></u>	<u><u>459,598</u></u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26
<b>Personnel Services</b>				
40000 - Salaries	429	-	-	-
40004 - CalPERS	18,224	-	78,943	148,849
40006 - Health Insurance	-	8,389	9,669	32,800
40007 - FICA/ Medicare	33	-	-	-
40601 - Workers Compensation	128,933	117,568	65,000	70,000
40603 - Unemployment	327	-	-	-
40020 - Life Insurance	1,863	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>149,857</b>	<b>125,957</b>	<b>153,612</b>	<b>251,649</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
40100 - Postage	1,721	1,827	1,850	2,000
40400 - Advertising	4,029	508	2,000	2,000
40602 - Insurance (Liab / Property)	157,694	137,560	216,637	210,000
40999 - Special Department	48,640	48,000	55,500	60,000
40999 - General Administration	-	6,000	6,000	-
41000 - Office Expense	6,410	6,090	8,000	40,000
41300 - Professional Services	188,444	126,875	100,000	85,000
41354 - Community Promotion	5,000	-	-	-
43100 - Equipment Maintenance	8,217	8,000	8,000	3,500
43300 - Building Maintenance	-	-	-	-
44000 - Contractual Services	12,081	-	-	-
45000 - Telephone/Communications	8,945	8,628	8,800	19,900
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>441,181</b>	<b>343,488</b>	<b>406,787</b>	<b>422,400</b>
	<hr/> <hr/>	<hr/> <hr/>	<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/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Citywide (Gen Office):</b>	<b>591,038</b>	<b>469,445</b>	<b>560,399</b>	<b>674,049</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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

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

<b>Personnel Services</b>	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
40000 - Salaries	55,695	62,905	67,570	63,056
40004 - CalPERS	4,175	4,386	4,505	4,522
40006 - Health Insurance	5,740	850	-	-
40007 - FICA/ Medicare	4,437	4,662	4,989	4,824
40020 - Life Insurance	31	31	-	-
<b><i>Total Personnel Services:</i></b>	<b>70,078</b>	<b>72,834</b>	<b>77,064</b>	<b>72,402</b>
<b>Materials &amp; Services</b>				
40100 - Postage	114	102	-	-
40300 - Training & Travel	-	250	250	750
40400 - Advertising	120	-	-	-
40500 - Dues & Memberships	-	100	500	6,500
40999 - Special Department	4,853	-	1,028	-
41000 - Office Expense	281	508	592	1,500
41300 - Professional Services	117,139	121,800	80,000	80,000
<b><i>Total Material &amp; Services:</i></b>	<b>122,507</b>	<b>122,760</b>	<b>82,370</b>	<b>88,750</b>
<b>Capital Projects</b>				
	-	-	-	-
<b><i>Total Capital Projects:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Building:</i></b>	<b>192,585</b>	<b>195,594</b>	<b>159,434</b>	<b>161,152</b>

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

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

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

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>BUDGET</b>
			<b>FY 2024-25</b>	<b>FY 2025-26</b>
40000 - Salaries	36,333	64,223	53,916	159,510
40010 - Salaries - PT	57,972	51,000	50,585	63,180
40004 - CalPERS	2,570	4,665	3,791	12,659
40006 - Health Insurance	10,693	19,425	12,374	22,996
40007 - FICA/ Medicare	7,167	8,788	7,962	17,036
40020 - Life Insurance	56	57	57	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>114,791</b>	<b>148,158</b>	<b>128,685</b>	<b>275,381</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
40100 - Postage	25	362	350	350
40300 - Training & Travel	-	75	75	575
40500 - Dues & Memberships	-	100	100	100
40602 - Insurance	-	-	-	-
40999 - Special Department	1,003	1,035	1,000	1,000
41000 - Office Expense	1,946	2,588	2,500	2,500
41002 - Print Material	5,840	25,000	6,000	10,000
43100 - Equipment Maintenance	957	-	800	1,500
44000 - Contractual Services	97,638	100,000	110,972	5,000
45000 - Telephone	1,873	2,588	2,500	2,500
45100 - Utilities - Electric	13,562	13,459	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>122,844</b>	<b>145,207</b>	<b>124,297</b>	<b>23,525</b>
	<hr/> <hr/>	<hr/> <hr/>	<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/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Library:</b>	<b>237,635</b>	<b>293,365</b>	<b>252,982</b>	<b>298,906</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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

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

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>Personnel Services</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
40010 - Salaries - PT	17,269	14,000	11,866	12,000
40007 - FICA/ Medicare	1,321	1,071	908	918
40601 - Workers Compensation	-	-	-	-
<b>Total Personnel Services:</b>	<b>18,590</b>	<b>15,071</b>	<b>12,774</b>	<b>12,918</b>
<b>Materials &amp; Services</b>				
40300 - Training & Travel	-	650	-	-
40400 - Advertising	-	525	-	150
40999 - Special Department	15,397	12,412	11,222	19,500
41000 - Office Expense	-	250	-	-
41004 - First Aid	20	250	1,000	1,000
41100 - Clothing	113	125	125	-
41300 - Professional Services	714	500	500	-
43100 - Equipment Maintenance	122	250	3,000	1,500
43300 - Building Maintenance	-	1,000	-	-
45000 - Telephone	324	250	-	500
45100 - PG&E	304	3,500	1,500	1,500
45101 - Water & Sewer Expense	4,856	5,500	7,500	7,500
<b>Total Material &amp; Services:</b>	<b>21,850</b>	<b>25,212</b>	<b>24,847</b>	<b>31,650</b>
<b>Capital Projects</b>				
61001 - Pool Upgrades	-	-	-	-
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Swimming Pool:</b>	<b>40,440</b>	<b>40,283</b>	<b>37,621</b>	<b>44,568</b>

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

<u>Personnel Services</u>	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
40000 - Salaries	306,483	285,104	313,986	290,012
40002 - Overtime	22,048	15,343	14,310	15,000
40010 - Salaries - PT	6,394	4,160	-	17,280
40004 - CalPERS	31,655	31,851	28,945	27,943
40006 - Health Insurance	106,444	106,185	70,233	58,193
40007 - FICA/ Medicare	25,412	22,332	24,616	23,507
40602 - Workers Compensation	-	-	-	-
40020 - Life Insurance	108	108	-	-
40900 - Street Worker Staff Alloc.	(65,733)	(45,000)	(45,000)	(45,000)
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<b>432,811</b>	<b>420,083</b>	<b>407,090</b>	<b>386,935</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Materials &amp; Services</u></b>				
40300 - Training & Travel	1,445	600	600	3,600
40500 - Dues & Memberships	1,772	1,500	2,000	5,000
40999 - Special Department	4,779	2,071	1,500	2,000
41000 - Office Expense	1,024	414	2,000	2,000
41005 - First Aid	-	100	100	500
41100 - Clothing	7,810	5,000	5,000	5,000
41150 - Tool Allowance	371	2,400	-	2,400
41200 - Fuel	21,208	15,300	15,500	15,500
41300 - Professional Services	12,942	7,611	20,000	15,000
41500 - Small Tools	3,096	6,000	2,000	2,000
41550 - Personal Safety Equipment	1,148	2,000	2,500	3,500
41600 - Garage Supplies	-	800	800	800
43000- Vehicle Maintenance	866	-	13,136	10,000
43100 - Equipment Maintenance	11,645	7,500	15,000	10,000
43105 - Equipment Rental	69	-	29	-
43300 - Building Maintenance	15,146	10,000	33	6,000
43350 - Tree Maintenance	-	5,000	3,000	3,000
44000 - Contractual Services	832	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Material &amp; Services:</i></b>	<b>84,153</b>	<b>66,296</b>	<b>83,198</b>	<b>86,300</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Capital Projects</u></b>				
	-	-	-	-
	<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 Parks &amp; Public Works:</i></b>	<b>516,964</b>	<b>486,379</b>	<b>490,288</b>	<b>473,235</b>

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

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

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

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

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

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

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

<b>Personnel Services</b>	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
40000 - Salaries	254,592	288,280	366,935	324,140
40002 - Overtime	34,037	31,893	252,017	25,000
40010 - Salaries - PT	30,512	20,270	13,041	20,000
40011 - Holiday Pay	1,406	7,973	-	7,973
40004 - CalPERS	37,044	44,385	49,152	52,965
40006 - Health Insurance	72,660	98,340	92,597	95,739
40007 - FICA/ Medicare	23,645	25,010	44,062	26,326
40012 - Call Back Pay	-	5,000	5,000	5,000
40020 - Life Insurance	155	248	-	-
<b>Total Personnel Services:</b>	<b>454,051</b>	<b>521,399</b>	<b>822,804</b>	<b>557,143</b>
<b>Materials &amp; Services</b>				
40100 - Postage	10	259	-	-
40300 - Travel & Training	8,568	10,000	20,000	22,000
40400 - Advertising	131	-	-	-
40500 - Dues & Memberships	-	1,100	-	-
40602 - Insurance	-	-	-	-
40999 - Special Department	817,810	16,500	16,500	16,500
41000 - Office Expense	2,863	25,375	2,000	5,000
41100 - Clothing	2,150	2,500	2,500	4,500
41200 - Fuel	14,667	14,280	18,000	18,000
41300 - Professional Services	2,580	10,150	-	-
41500 - Small Tools	10,818	5,000	5,000	7,500
43000 - Vehicle Maintenance	21,471	10,000	15,000	30,000
43100 - Equipment Maintenance	9,346	9,000	9,000	9,000
43300 - Building Maintenance	15,757	10,000	12,000	10,000
44000 - Contractual Services	101,874	120,000	130,000	130,000
45000 - Telephone/Communications	7,217	6,883	10,000	2,000
45100 - PG&E	22,565	20,808	40,000	40,000
45101 - Water & Sewer	2,843	3,045	4,000	4,000
<b>Total Material &amp; Services:</b>	<b>1,040,670</b>	<b>264,900</b>	<b>284,000</b>	<b>298,500</b>
<b>Capital Projects</b>				
	-	-	-	-
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>1,494,721</b>	<b>786,299</b>	<b>1,106,804</b>	<b>855,643</b>

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

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

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

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

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

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b><u>Personnel Services</u></b>				
40004 - CalPERS UAAL - Miscellaneous	-	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Materials &amp; Services</u></b>				
48000/01 - Debt Service - CalPERS Bonds	663,123	705,153	581,881	504,079
XXXX - Debt Service - Gap Loan	-	167,944	174,912	87,456
XXXX - Debt Service - Fire Truck Lease	-	63,321	4,418	
49000 - Transfers Out	-	7,236	7,250	
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<b><i>Total Material &amp; Services:</i></b>	<u>663,123</u>	<u>943,654</u>	<u>768,461</u>	<u>591,535</u>
<b><u>Capital Projects</u></b>				
43300 - HVAC Air Ducts Cleaning	-	10,500	-	
51000 - Public Works Equipment	103,189	150,000	-	41,250
51100 - Computer / Office Equipment	56,209	48,750		
51200 - Fire Equipment	278,414	10,500		21,100
60020 - Infrastructure	-	66,299		46,000
66021 - Upgrade Computer Eqpt	-	60,000		
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Capital Projects:</i></b>	<u>437,812</u>	<u>346,049</u>	<u>-</u>	<u>108,350</u>
<b><i>Total Non-Departmental:</i></b>	<u>1,100,935</u>	<u>1,289,703</u>	<u>768,461</u>	<u>699,885</u>

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

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

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	<u>ACTUAL FY 2022-23</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>PROPOSED BUDGET FY 2025-26</u>
Sycamore Street Lift Station	-	-	-	189,750
Pacific Avenue Lift Station	-	-	-	178,250
Lassen Street Lift Station	-	-	-	201,250
Road 57 Sewer Lift Station	-	-	-	103,500
Cherry St Lift Station	-	-	-	139,165
Update Municipal Code	-	15,000	-	-
WWTP - Safety Improvements	-	-	-	30,000
Annual Sewer Replacement Project	-	-	95,038	2,057,250
WWTP - Upgrades	-	-	119,048	-
Shasta / Butte Replacement Project	-	-	-	-
Tyler Utility Billing	-	-	-	17,500
HVAC Air Ducts Cleaning	-	1,500	-	-
<i>Total:</i>	<u>-</u>	<u>16,500</u>	<u>214,086</u>	<u>2,916,665</u>

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

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

**Operations & Maintenance**

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

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

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

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

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Capital Expenditures</b>				
Capital - Lassen Street Project	60,709	-	-	250,000
Capital - Pacific Avenue Project	55,189	-	-	-
Capital - Pavement Management Program	28,077	4,150	-	-
Capital - Green Street Project	-	7,316	-	-
Capital - Streets Reconstruction / Resurfacing	-	60,000	158,173	-
<i>Total:</i>	<u>143,975</u>	<u>71,466</u>	<u>158,173</u>	<u>250,000</u>

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

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

**Capital Expenditure Detail**

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>PROPOSED BUDGET FY 2025-26</b>
<b>Capital Expenditures</b>				
Capital - Oak St and Madrone Manor Road Rehab				100,000
Capital - Annual Sidewalk Maintenance	-	20,000	66,200	
Capital - Streets Resurfacing Projects	-	5,000	39,679	
Capital - Tehama Street Apron Repair	19,843	-	-	-
Capital - Pacific Avenue Project	762,864	43,401	-	-
Capital - N. Lassen Street Rehab	758,742	-	-	-
<i>Total:</i>	<u>1,541,449</u>	<u>68,401</u>	<u>105,879</u>	<u>-</u>

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>				
Certified Access Fees	2,116	1,500	1,500	1,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>2,116</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	-	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	2,116	1,500	1,500	1,500
Beginning Fund Balance (All Funds)	9,551	11,667	13,167	14,667
Ending Fund Balance (All Funds)	<u>11,667</u>	<u>13,167</u>	<u>14,667</u>	<u>16,167</u>

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>				
Program Income - Loan Payments	6,289	5,890	5,890	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>6,289</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	5,890	5,890	5,890	5,890
Other Expenditures	399	-	-	-
<i>Total:</i>	<u>6,289</u>	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>
Excess (deficit) of revenues over expenditures	-	-	-	-
Beginning Fund Balance (All Funds)	-	-	-	-
Ending Fund Balance (All Funds)	-	-	-	-

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

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

**Capital Expenditure Detail**

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

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

	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>				
Development Impact Fees	-	-	-	-
Interest Income	986	1,000	1,000	1,000
<i>Total:</i>	<u>986</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	986	1,000	1,000	1,000
Beginning Fund Balance	142,214	143,200	144,200	145,200
Ending Fund Balance	<u>143,200</u>	<u>144,200</u>	<u>145,200</u>	<u>146,200</u>

**Capital Expenditure Detail**

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

# **City of Willows**

## **Fiscal Year 2025-26**

### **FY 2025-26 Preliminary Budget Overview – Main Operating Funds**



**Presentation to City Council**

**June 17, 2025**



# FY 2025-26 Preliminary Budget Overview - Discussion Outline -

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



# FY 2025-26 Preliminary Budget - Budget Preparation Process -

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## *FY 2025-26 Budget Preparation Process:*

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

# FY 2025-26 Preliminary Budget - General Fund -

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	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2025-26 Preliminary General Fund Budget</b>	<b>\$ 7,675,450</b>	<b>\$ 7,265,993</b>

**Preliminary Budget Use of Reserves – (\$0)**



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

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## **Projected Revenues**

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

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

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## **Assumptions & Unavoidable Expenditures**

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

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

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## **Proposed Expenditures (from April 22 Budget Workshop)**


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

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

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## **Proposed Expenditures (Since April 22 Budget Workshop)**

- City Librarian - \$145,840
- Finance Department proposed personnel costs (Finance & HR Specialist) - \$20,000
- TOT Audit - \$7,000
- CD&S Department, Temporary Admin Support - \$19,000
- Council Chambers AV Equipment - \$11,100
- Library Print Material - \$10,000



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

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## **Changes from the April 22 Budget Workshop**

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

# FY 2025-26 Preliminary Budget - General Fund -

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## **Current Revenue Characteristics:**


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

# FY 2025-26 Preliminary Budget - General Fund -

---

## **Current Expenditure Characteristics:**

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



# FY 2025-26 Preliminary Budget - General Fund -

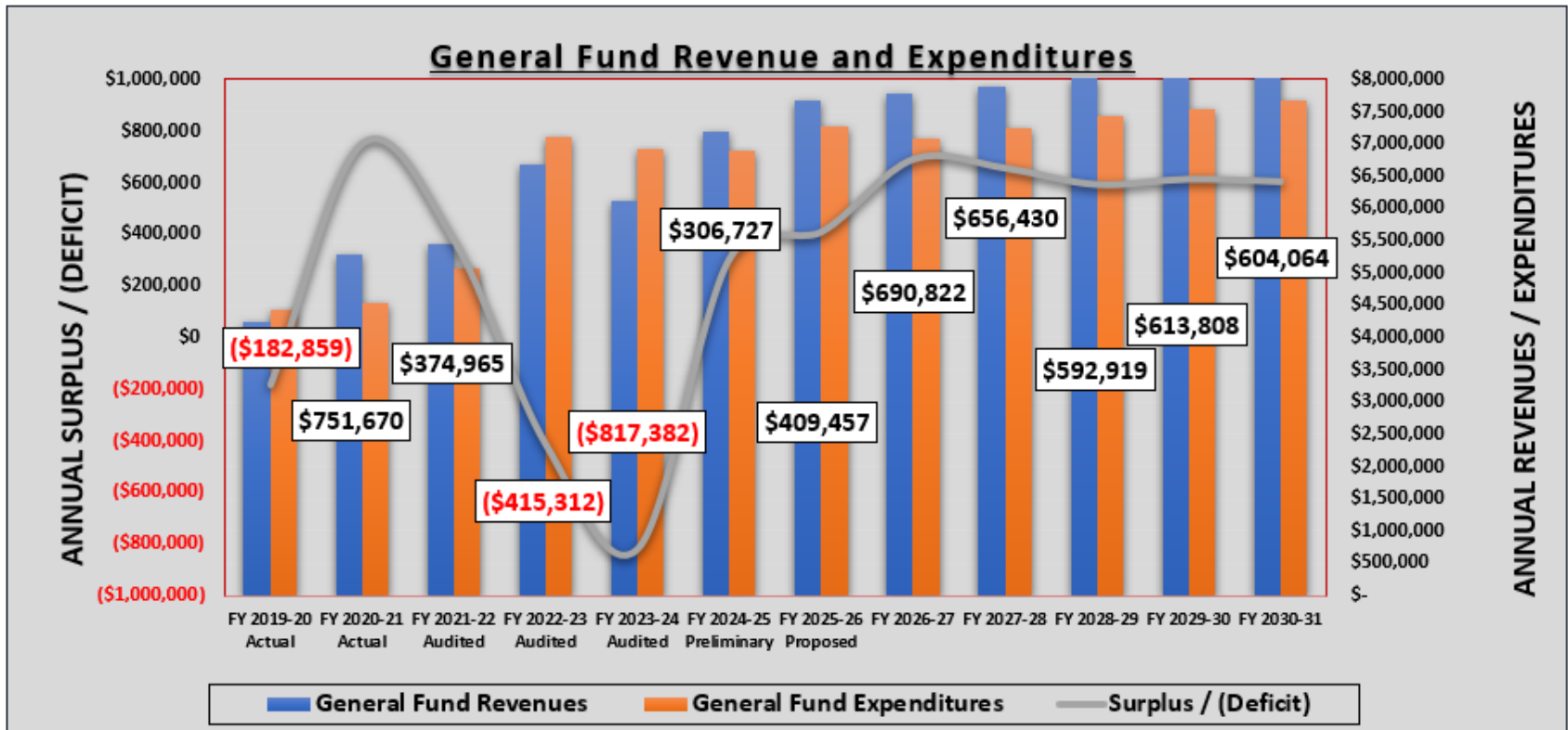
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## **Current Expenditure Characteristics:**

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

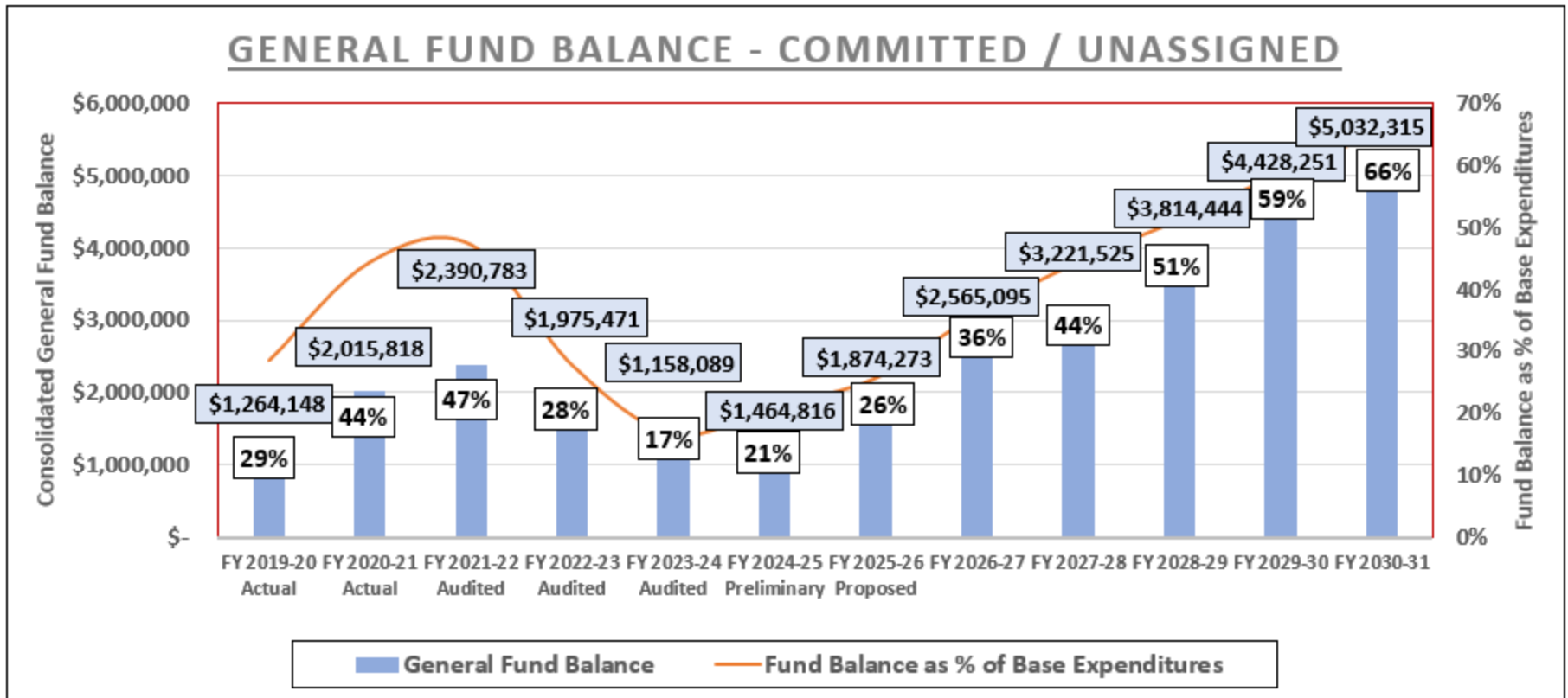
# FY 2025-26 Preliminary Budget - General Fund Forecast -

## General Fund – Updated Forecast



# FY 2025-26 Preliminary Budget - General Fund Forecast – Fund Balance -

## General Fund – Updated Fund Balances:



# FY 2025-26 Preliminary Budget - General Fund Opportunities -

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## **Fund Balance Improvement Opportunities**

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

# FY 2025-26 Preliminary Budget - Enterprise Funds -

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## Sewer Fund

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

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

# FY 2025-26 Preliminary Budget

## - Enterprise Funds -

---

### *Sewer Fund Budget Notes:*

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



# FY 2025-26 Preliminary Budget

## - Questions / Direction -

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*City Council Discussion*  
*Questions & Direction*



**City of Willows  
Resolution XX-2025**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2025-26 OPERATING BUDGET**

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

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

**WHEREAS**, the Willows City Council has reviewed and analyzed the draft budget for Fiscal Year 2025-26 with opportunity for input from City Staff and the community; and

**WHEREAS**, as a result of this review and evaluation the City Council has established the fiscal policy for the 2025-26 budget; and

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

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Willows hereby adopts the 2025-26 annual budget in the amount of \$17,815,957.32.

**BE IT FURTHER RESOLVED** that the budget as detailed is a guide to the annual revenues and expenditures, and the City Manager may exceed the expenditures from a particular line-item account when, at the City Manager's discretion, it is deemed prudent and efficient for the general operation of the City. However, in no event is the City Manager authorized to exceed the total adopted expenditures of \$17,815,957.32 without approval of the City Council.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

\_\_\_\_\_  
Evan Hutson, Mayor

\_\_\_\_\_  
Karleen Price, City Clerk