



# Willows City Council Special Meeting

March 23, 2026  
Willows City Hall  
5:30 PM

City Council  
Evan Hutson, Mayor  
Richard Thomas, Vice Mayor  
Gary Hansen, Council Member  
Lorri Pride, Council Member  
Matt Busby, Council Member

City Manager  
Marti Brown

City Clerk  
Karleen Price

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

## Agenda

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### 1. CALL TO ORDER

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

### 4. DISCUSSION & ACTION CALENDER

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

#### a. FY 2025-26 Mid-Year Budget & General Fund Forecast Review

Recommended Action: By Resolution, approve the Mid-Year Budget Review and recommended revisions; and receive an update on the General Fund Forecast.

Presented by: Andy Heath, Finance Consultant

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

### 5. ADJOURNMENT

**This agenda was posted on March 19, 2026.**

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Karleen Price, City Clerk

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall 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 (530) 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

*The City of Willows is an Equal Opportunity Provider.*



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# DISCUSSION & ACTION CALENDAR



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Date: March 23, 2026  
To: Honorable Mayor and City Councilmembers  
From: Marti Brown, City Manager  
Andy Heath, Finance Consultant  
Subject: FY 2025-26 Mid-Year Budget & General Fund Forecast Review

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**Recommendation:**

By Resolution, approve the Mid-Year Budget Review and recommended revisions; and receive an update on the General Fund Forecast.

**Rationale for Recommendation:**

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

**Background:**

This year's Mid-Year Budget Review focuses on management's assessment of overall funding impacts likely to result over the balance of the current fiscal year to maintain existing service levels, while mitigating the potential impacts of economic and fiscal uncertainty due to inflationary impacts and mandated requirements. As the fiscal year has progressed there have been several changes impacting the budget as a whole – including upward and downward revisions to certain revenue and expenditure assumptions; and updates to funds not previously considered in the FY 2025-26 Adopted Budget. Given this ever-changing fiscal picture, City staff remain actively engaged in the monitoring of all sectors of economic activity while continuing to update the long-term forecast for the General Fund.

This memorandum provides a snapshot of aggregated Mid-Year Adjustments for all City funds as recommended for the balance of FY 2025-26. This memorandum also presents updates to the multi-year forecast for the City's General Fund. The information noted below will form the foundation for a PowerPoint presentation to be provided at the City Council Meeting.

**Discussion & Analysis:**

The attached fund schedules and details accompanying this report, will facilitate discussion of the FY 2025-26 Mid-Year activity and update. This report focuses on pertinent recommended changes to budgeted funds, which have been aligned into eight defined groups. Revenue and expenditure schedules have been prepared and updated for each fund. Additionally, since the audit for Fiscal Year 2024-25 has been completed, the Mid-Year update includes preliminary actual revenue and expenditure data for the year ended June 30, 2025, and projected fund balance information for each fund.

This Mid-Year report also includes an update to the City’s General Fund Forecast (presented with the General Fund below).

Fund groups discussed are as follows:

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

**GENERAL FUND**

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

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 7,675,450	\$ 7,355,995
Estimated Balances on 6/30/2026	\$ 8,339,785	\$ 8,022,437
Recommended Mid-Year Adjustment	\$ 664,335	\$ 666,442

As indicated above, it is recommended that the City adjust originally budgeted General Fund revenues upward by \$664,335 and General Fund expenditures upward by \$666,442.

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

## General Fund Revenues

A proposed net increase of \$664,335 is recommended for General Fund revenues as follows:

<b>Revenue Type</b>	<b>Adjustment</b>	<b>Reason / Rationale</b>
Property Taxes	(\$ 24,000)	- Downward adjustment based on estimated amount expected to be received from Glenn County and prior year collections
Sales Tax	(\$ 24,147)	- Decrease in Bradley Burns Sales Tax based on most recent forecast received from HdL
Measure I Sales Tax	\$ 119,000	- Increase in Measure I Transactions Sales Tax based on most recent forecast received from HdL
Garbage Franchise	\$ 12,600	- Increase based on estimated amount expected to be received consistent with prior year actual collections
Interest Earnings	(\$ 12,133)	- Reduction in interest earnings based on static cash balances and prior year collections
Planning Fees	(\$ 77,856)	- Reduction in anticipated planning fees based on collections to date (this line item may have been inadvertently over-budgeted)
Fire Department Fees	(\$ 20,678)	- Reduction in Fire Department fees based on collections to date and anticipated future activity
Sewer Administration Fees / Transfers	\$ 137,411	- Upward adjustment to Sewer Administration Fees budgeted in the General Fund based on inclusion of Admin Staff and related charges; and Public Works staff allocations to the Sewer Fund
CalTrans Street Sweeping Fees	\$ 13,045	- Upward adjustment in CalTrans Street Sweeping Fees based on receipts for prior year funding not originally received
Miscellaneous Revenues	\$ 233,646	- Increase in miscellaneous revenue based on collections to date (Sale of Property – 145 N. Lassen Street - \$231,500)
Fire Grants / Strike Team Reimbursements	\$ 296,931	- Increase in Fire Grants and Strike Team Reimbursements based on anticipated collections from other governmental agencies to offset increased overtime and contractual costs incurred for Fire-related activities
Transfers In	\$ 22,971	- Increase in Transfers In to move the fund balance from the Mall Maintenance Fund to the General Fund (Mall Maintenance costs are tracked in the General Fund)
All Other Revenues	(\$ 12,455)	- Residual decrease in all other revenue sources (not specifically mentioned above)

A proposed net increase of \$666,442 to General Fund expenditure appropriations is comprised of the following:

Appropriation	Adjustment	Reason / Rationale
30 - City Manager	\$ 32,267	- Increase in City Manager Budget due to costs incurred for City Birthday celebration; ICMA membership costs; conferences and training costs; and health benefits costs
50 - Finance	(\$ 4,217)	- Decrease in Finance Budget due to lower contractual services costs expected by year end
60 - Planning	(\$ 62,270)	- Decrease in Planning costs related to correcting budget for allocated staff costs (original budget too high)
70 - General Office	\$ 302,640	- Increase in General Office costs related to prior year Health Benefit Assessment from health benefits provider; higher General Liability and Property Insurance costs; purchase of property adjacent to Fire Station
80 - Civic Center	\$ 130,000	- Increase in Civic Center costs related to Library Roof Replacement (note: these costs may ultimately be covered by insurance)
110 - Engineering	\$ 40,000	- Higher engineering consultant costs experienced to date (determine if costs can be charged out to other funds)
120 - Library	(\$ 65,206)	- Decrease in budgeted Library costs due to vacancy savings incurred during the fiscal year for vacant key Library positions
138 – Parks / Public Works	(\$ 75,737)	- Decrease in Parks / Public Works Budget due inadvertent budgeting error expensing staff allocation costs to transportation-related funds (should have been budgeted as a reimbursement)
150 - Fire	\$ 327,862	- Increase in Fire Personnel Service costs due to additional staff costs and overtime (~ \$330,000) related to strike team and weed abatement activities funded by grants; and reconciled salaries (note: some costs are offset by a CalFire Weed Abatement grant)
Non-Departmental	\$ 38,511	- Increase in Non-Departmental Budget to account for: <ul style="list-style-type: none"> <li>○ Tyler License Costs (not previously budgeted)</li> <li>○ Residual transfers out to close out older grant-related funds (costs should have been charged as a General Fund match)</li> </ul>
All Other Expenditures	\$ 2,592	- Residual decrease in all other expenditures (not specifically mentioned above)

At the end of the current fiscal year, General Fund reserves are anticipated to be approximately \$1.6 million. Based on the recommended budgetary changes for both revenues and expenditures noted above, it is anticipated that the General Fund will add approximately \$317,348 to reserves as a surplus by fiscal year-end. Projected reserve levels as of the end of the fiscal year (June 30, 2026) assuming all revenue and expenditures, as adjusted, are realized include:

- \$ 200,000 General Fund Committed Reserve
- 5,000 Apparatus Replacement Reserve
- 1,386,223 Unobligated Fund Balance
  
- \$ 1,591,223 *Total General Fund Reserves*

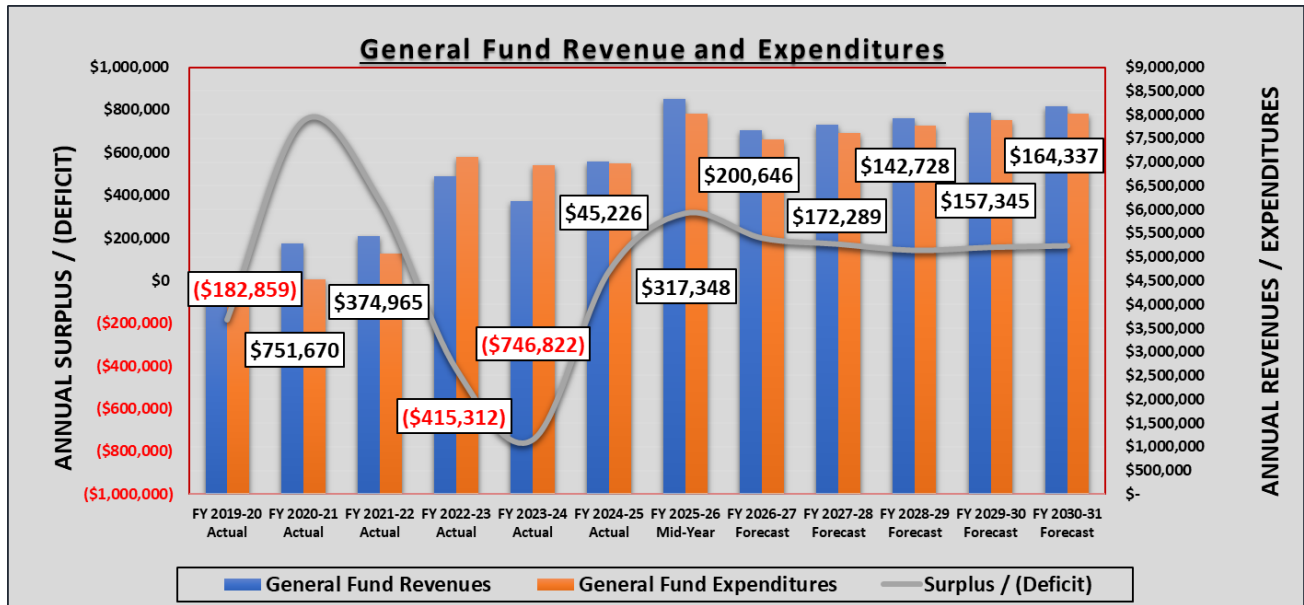
General Fund Forecast

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

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

Development of the forecast is slightly complicated by unknown near-term and longer-term impacts to the local, state and national economies; high levels of inflation; CalPERS policy and investment return volatility, program cost volatility, among other things. As such, management will continue to frequently monitor economic activity and update the City Council as adjustments are made to forecasts.

The multi-year forecast for the City’s General Fund is shown below:



As noted, it is expected that \$317,348 is expected to be added (a surplus) to the General Fund Balance for FY 2025-26. This projected addition to reserves stems from a conservative revenue projection approach offset by anticipated and known cost increases to maintain existing service levels (police, fire, building, planning, public works, recreation, library administration, etc.). ***It should be mentioned that future forecasted results include a 3% increase to the current Police Services Contract with the Glenn County Sheriff’s Office, which is being negotiated at this time.***

Under the given set of assumptions for staffing levels and program costs, the General Fund forecast shows modest budgetary surpluses of ~ \$142,000 - \$200,000 for all future years beginning with FY 2026-27. These surpluses include future projected annual receipts of Measure I Transactions Sales taxes of approximately \$2.2 - \$2.4 million annually.

The updated budget for FY 2026-27 shows a “base budget” (budget with all one-time activity removed) surplus of approximately \$200,000. Although the City now has the additional Measure I income, the majority of this revenue infusion was necessary to prevent significant projected future deficits prior to the approval of Measure I. The significant deficits previously projected stemmed from:

- Fully-loaded staffing costs for all positions – assumed filled for entirety of fiscal year
- Maintained higher insurance costs (General Liability / Property Insurance)
- Higher CalPERS unfunded liability costs
- Significantly increased Police Services contract costs
- Increasing and recurring operational costs

All of the cost elements noted above have been built into the forecast. City staff will continue to monitor costs moving forward to maintain the balance between expected revenues and overall funding requirements to provide citywide programs and services.

**ENTERPRISE FUNDS**

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

**Sewer Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 2,355,000	\$ 4,933,359
Estimated Balances on 6/30/2026	\$ 2,388,621	\$ 4,979,520
Recommended Mid-Year Adjustment	\$ 33,621	\$ 46,161

Originally approved Sewer Fund revenues are projected to increase by approximately \$33,621 by the end of the fiscal year. The increase in revenues is mostly attributed to receipts for sewer loads received from Arbuckle. Sewer Fund expenditures are projected to be approximately \$46,161 higher than originally anticipated to account for a portion of the prior year health benefit assessment and a portion of the current year CalPERS Unfunded Liability (these staff-related costs are partially charged to the Sewer Fund) and higher debt service costs not originally budgeted.

Appropriations for Sewer Capital projects are expected to remain as originally budgeted - \$2,916,665. The majority of these projects are funded by bond proceeds currently held for Sewer Enterprise purposes. Sewer capital projects include:

- Sycamore Street Lift Station - \$189,750
- Pacific Avenue Lift Station - \$178,250
- Lassen Street Sewer Rehabilitation - \$201,250
- Road 57 Sewer Lift Station - \$103,500
- Cherry Street Lift Station - \$139,165
- Wastewater Treatment Plant Safety Improvements - \$30,000
- Annual Sewer Replacement Project - \$2,057,250
- Tyler Utility Billing - \$17,500

Finally, at the end of each fiscal year, the Sewer Fund reimburses the General Fund for direct and indirect costs incurred and related to administrative and staffing costs required to provide services to the Sewer Fund. These costs will only be transferred to the extent they are incurred. Budgeted costs are noted below:

**Sewer Fund Transfers - Indirect Overhead (Replaces original 78050 Budget) - FY 2025-26 Mid-Year**

	<b>Budget</b>	<b>Percentage</b>	<b>Allocation</b>
<b>Staff:</b>			
- City Manager	\$ 228,079.51	15%	\$ 34,212
- Community Development Director	\$ 170,412.24	10%	\$ 17,041
- Finance Director	\$ 161,321.20	15%	\$ 24,198
- Finance Analyst (Both)	\$ 93,836.40	15%	\$ 14,075
- City Clerk	\$ 95,748.71	7%	\$ 6,702
<b>Other:</b>			
- Finance Consultant	\$ 27,500	10%	\$ 2,750
- Audit Cost	\$ 35,000	15%	\$ 5,250
- City Hall Utilities / Building Maintenance	\$ 72,000	15%	\$ 10,800
- Legal	\$ 142,600	10%	\$ 14,260
- Information Technology (M&I)	\$ 50,000	10%	\$ 5,000
- Tyler License & Configuration	\$ 30,131	10%	\$ 3,013
<b>Total Included as Transfer to General Fund:</b>			<b>\$ 137,302</b>
<b>Public Works Staff Salaries:</b>			
- Authorized Positions (1 Mechanic / 4 Mtc Workers / 1 Superintendent @ 25%:)			<b>\$ 127,733</b>
<b>Total Budgeted Allocation of Charges to Sewer Fund:</b>			<b>\$ 265,035</b>

It is anticipated that the Sewer Fund will have approximately \$2.40 million in fund balance / working capital remaining on June 30, 2026. This amount includes \$244,175 in bond proceeds expected for future capital improvements; and \$543,606 set aside as a debt service reserve for the bonds. It is expected that the Sewer Fund will have \$1,616,323 in unobligated fund balance / working capital by the end of the fiscal year.

**SPECIAL REVENUE FUNDS - TRANSPORTATION**

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

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

**Gas Tax Funds**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 181,843	\$ 357,000
Estimated Balances on 6/30/2026	\$ 187,764	\$ 428,350
Recommended Mid-Year Adjustment	\$ 5,921	\$ 71,350

Revenues in the Gas Tax Funds are expected to be slightly higher than those approved with the Proposed Budget – primarily due to forecasted gas tax receipts and higher interest earnings. Gas Tax Funds expenditures are expected to increase by \$71,350 to account for expected costs related to the Oak / Madrone Streets project. Gas Tax expenditures also include a streets worker staff allocation and streets maintenance and lighting costs.

It is anticipated that the Gas Tax Funds will have approximately \$32,558 in fund balance remaining on June 30, 2026.

**RMRA / SB-1 Funds**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 165,000	\$ 250,000
Estimated Balances on 6/30/2026	\$ 173,366	\$ 265,210
Recommended Mid-Year Adjustment	\$ 8,366	\$ 15,210

Revenues anticipated to be received in the RMRA / SB-1 Funds have been updated consistent with forecasted allocations available from the California City Finance website. RMRA / SB-1 Funds expenditures are not expected to increase by \$15,210 to account for expected costs related to the Oak / Madrone Streets project.

It is anticipated that the RMRA / SB-1 Funds will have approximately \$100,479 in fund balance remaining on June 30, 2026.

**RSTP Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 100,000	\$ 100,000
Estimated Balances on 6/30/2026	\$ 111,871	\$ 111,871
Recommended Mid-Year Adjustment	\$ 11,871	\$ 11,871

Revenues to be received in the Regional Surface Transportation Program (RSTP) Fund are expected to be \$11,871 higher than originally anticipated due to actual RSTP funding received at this time. Appropriations for capital projects in the RSTP Fund have been increased to account for \$30,000 expected to be allocated towards street signs and other streets

maintenance; and \$81,871 to account for the Oak Street and Madrone Manor Road Rehabilitation Project.

It is anticipated that the RSTP Fund will have no fund balance remaining on June 30, 2026.

**SPECIAL REVENUE FUNDS - LIBRARY**

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

Recommended changes for each fund are noted below.

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

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 153,360	\$ 152,360
Estimated Balances on 6/30/2026	\$ 126,600	\$ 197,865
Recommended Mid-Year Adjustment	(\$ 25,760)	\$ 45,505

Revenues anticipated to be received in the County Library / Literacy Funds have been updated consistently with allocations expected to be received from Glenn County; and the Literacy grant amount has been updated to reflect amounts already received (original budget may have included an amount that was too high). Revenues are also updated to include a \$10,000 receipt from the Carnegie Hall Library Grant and a \$100 donation. County Library / Literacy Funds expenditures are projected to be approximately \$45,505 higher than originally budgeted to account for the transfer of library support funds for Willows Library expenditures to the General Fund and Literacy Pass-Through Fund, as appropriate.

It is anticipated that the County Library / Literacy Funds will have nothing remaining in fund balance on June 30, 2026 as all revenues are transferred out to operating funds.

**Zip Books Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 7,517	\$ 7,517
Estimated Balance on 6/30/2026	\$ 4,752	\$ 7,517
Recommended Mid-Year Adjustment	(\$ 2,765)	\$ -

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

It is anticipated that the Zip Books Fund will have approximately \$1,932 in fund balance remaining on June 30, 2026.

**Northnet Training Fund**

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 1,000	\$ 1,000
Estimated Balance on 6/30/2026	\$ 1,200	\$ 1,000
Recommended Mid-Year Adjustment	\$ 200	\$ -

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

It is anticipated that the Northnet Training Fund will have \$2,024 in fund balance remaining on June 30, 2026.

**CLSA Delivery Fund**

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 5,000	\$ 10,000
Estimated Balance on 6/30/2026	\$ 4,505	\$ 10,000
Recommended Mid-Year Adjustment	(\$ 495)	\$ -

Revenues anticipated for the CLSA Delivery Fund are reduced by \$495 to account for revenues received to date. Expenditures anticipated to be received and spent in the CLSA Delivery Fund remain unchanged from amounts originally budgeted.

It is anticipated that the CLSA Delivery Fund will have approximately \$32,922 in fund balance remaining on June 30, 2026.

**SPECIAL REVENUE FUNDS – MISCELLANEOUS OPERATIONAL**

The City’s Miscellaneous Operational Special Revenue Funds include Certified Access, Willows Lighting & Landscaping Districts, Community Discretionary, Mall Maintenance and State Recycling Grant funds. These funds can only be used for fund-specific purposes.

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

**Certified Access (ADA) Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 1,500	\$ -
Estimated Balance on 6/30/2026	\$ 500	\$ -
Recommended Mid-Year Adjustment	(\$ 1,000)	\$ -

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

It is anticipated that the Certified Access (ADA) Fund will have approximately \$15,747 in fund balance remaining on June 30, 2026.

**Willows Lighting & Landscaping Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 36,974	\$ 87,205
Estimated Balance on 6/30/2026	\$ 36,974	\$ 87,205
Recommended Mid-Year Adjustment	\$ -	\$ -

Revenues and expenditures anticipated to be received in the Willows Lighting & Landscaping fund remain unchanged from the Adopted Budget for FY 2025-26. It is recommended that with the preparation of the proposed budget for FY 2026-27 the City consider breaking out the financial activity accounted for in the Lighting and Landscaping Fund into three separate funds to account for each of the three zones independently.

It is anticipated that the Willows Lighting & Landscaping Fund will have approximately \$32,906 in fund balance remaining on June 30, 2026, which may be used towards any applicable expenditure as discussed in the annual Engineer’s Report.

**Community Discretionary Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 5,890	\$ 12,553
Estimated Balance on 6/30/2026	\$ 25,704	\$ 12,553
Recommended Mid-Year Adjustment	\$ 19,814	\$ -

Revenues for the Community Discretionary Fund have been updated to reflect anticipated receipts, including a loan payoff received from an outstanding loan. Revenues are anticipated to be \$25,704 to account for defederalized CDBG loan payments which may be used for any discretionary purpose. Expenditures for the Community Discretionary Fund are recommended

to remain unchanged from the original budget – accounting mostly for annual LAFCO membership expenditures.

It is anticipated that the Community Discretionary Fund will have approximately \$21,411 in fund balance remaining on June 30, 2026.

**Mall Maintenance Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ -	\$ -
Estimated Balance on 6/30/2026	\$ -	\$ 22,971
Recommended Mid-Year Adjustment	\$ -	\$ 22,971

All Mall Maintenance costs are now accounted for in the City’s General Fund. Given that no revenues have accrued to the Mall Maintenance Fund over the last several years, it is recommended that this fund be closed out and the balances transferred to the General Fund to cover future Mall Maintenance costs.

It is anticipated that the Mall Maintenance Fund will have nothing remaining in fund balance due to closure of the fund on June 30, 2026.

**State Recycling Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ -	\$ -
Estimated Balance on 6/30/2026	\$ -	\$ -
Recommended Mid-Year Adjustment	\$ -	\$ -

There are no changes recommended for either revenues or expenditures in the State Recycling Grant Fund.

It is anticipated that the State Recycling Grant Fund will have approximately \$8,969 in fund balance remaining on June 30, 2026, which may be used towards any recycling-related (equipment purchases, etc.) purpose.

**SPECIAL REVENUE FUNDS – CDBG / HOUSING**

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

**CDBG Housing Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 5,890	\$ 5,890
Estimated Balance on 6/30/2026	\$ 25,704	\$ 25,704
Recommended Mid-Year Adjustment	\$ 19,814	\$ 19,814

Both revenues and expenditures have been increased by \$19,814 to account for the anticipated receipt of loan payments (including the payoff of an outstanding loan) and subsequent transfer out to the Community Discretionary Fund, respectively.

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

**CDBG Program Income Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 1,000	\$ 189,000
Estimated Amounts @ 6/30/2026	\$ 12,500	\$ 189,000
Recommended Mid-Year Adjustment	\$ 11,500	\$ -

Revenues in the CDBG Program Income Fund are recommended to increase by \$11,500 to account for interest earnings on balances available from the prior year Rumiano Cheese Loan payoff. Expenditures remain unchanged and only include a capital cost towards a new Civic Center door and other related costs. Similar to the CDBG Housing Fund, any funds received can be used towards future program expenditures, including new loans and administrative costs to maintain the CDBG Program.

It is anticipated that the HOME Program Income Fund will have \$1,791,037 remaining in fund balance as of June 30, 2026.

**HOME Program Income Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ -	\$ -
Estimated Balance on 6/30/2026	\$ 4,469	\$ -
Recommended Mid-Year Adjustment	\$ 4,469	\$ -

The HOME Program Income Fund was left out of the Adopted Budget at the beginning of the year. Although this fund no longer has any active fiscal activity, there is a residual negative

fund balance of \$4,469 that will need to be closed out to the City’s General Fund. This negative fund balance is likely the result of previously unreimbursed administrative costs that were never funded by a grant and / or available program income.

It is anticipated that the HOME Program Income Fund will have no fund balance remaining at the end of the fiscal year as this fund will be closed out.

**SPECIAL REVENUE FUNDS – PROJECTS**

The City’s Project Special Revenue Funds include the California Clean Grant, SB-2 Grant, Proposition 68 Grant, CDBG HOME Grant and USDA RDBG Grant funds. These funds can typically only be used for project-specific purposes.

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

**California Clean Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 3,949,000	\$ 3,949,000
Estimated Balance on 6/30/2026	\$ 349,203	\$ 250,000
Recommended Mid-Year Adjustment	(\$ 3,599,797)	(\$ 3,699,000)

The California Clean Grant Fund accounts for project activity associated with the Sycamore Park Project. Revenues in this fund are reduced to \$349,203 to account for costs reimbursements expected by the end of the current fiscal year. Expenditures are reduced to \$250,000 to account for costs anticipated by the end of the current fiscal year. At the end of the current fiscal year, this grant is likely to have approximately \$3.6 million available for future park-related costs as they are incurred.

**SB-2 Grant Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ -	\$ -
Estimated Amounts @ 6/30/2026	\$ -	\$ -
Recommended Mid-Year Adjustment	\$ -	\$ -

The SB-2 Grant Fund accounts for project activity associated with SB-2 grant eligible activity. There are no revenues or expenditures anticipated for FY 2025-26, although the fund does have a fund balance of \$60,373. This fund balance will be reviewed and reconciled to determine where other eligible expenditures may have been recorded so that the remaining fund balance

can be transferred out. It is anticipated that this fund will be closed out at the end of the current fiscal year.

**Parks Grant Fund**

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 377,000	\$ 377,000
Estimated Balance on 6/30/2026	\$ -	\$ -
Recommended Mid-Year Adjustment	(\$ 377,000)	(\$ 377,000)

The Parks Grant Fund accounts for certain revenues and expenditures related to the Sycamore Park Project. The two revenue sources tracked in this fund are a \$200,000 contribution from the County of Glenn (CARES Act funding) and a \$177,000 Proposition 68 parks grant. Given the \$200,000 in County funding was already received in a prior fiscal year, this amount is no longer included in the FY 2025-26 budget.

It is anticipated that the full amount of grant receipts in this fund will ultimately be spent on project costs for the Sycamore Park Project expected in the next fiscal year. To the extent the full amount of costs are not incurred in the current year, any remaining proceeds will be allocated in the upcoming budget for FY 2026-27.

It is anticipated that this fund will have \$172,283 in fund balance available at year end to use towards eligible park expenses next year.

**CDBG HOME Grant Fund**

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ -	\$ 3,400
Estimated Balance on 6/30/2026	\$ -	\$ 5,000
Recommended Mid-Year Adjustment	\$ -	\$ 1,600

The CDBG HOME Grant Fund accounts for loan activity related to the Sycamore Apartments loan (a \$5 million deferred loan) provided through a CDBG HOME Grant and managed by the City. Payments on this loan are deferred into the future consistent with loan provisions. The only costs incurred by this fund are annual loan monitoring costs, which are expected to be \$5,000 for the current fiscal year. This is an increase of \$1,600 over the amount approved in the Adopted Budget.

It is anticipated that this fund will have \$6,275 remaining in fund balance at the end of the current fiscal year.

**USDA Rural Business Development Grant (RBDG) Fund**

	<b>Revenues</b>	<b>Expenditures</b>
FY 2025-26 Adopted Budget	\$ 102,250	\$ 102,250
Estimated Balance on 6/30/2026	\$ 44,762	\$ 40,000
Recommended Mid-Year Adjustment	(\$ 57,488)	(\$ 62,250)

The USDA RDBG Grant Fund accounts for project activity associated with USDA grant eligible activity. An expected grant receipt of \$37,512 and a General Fund match of \$7,250 are expected by year-end to cover anticipated costs incurred. It is anticipated that this fund will carryover approximately \$57,488 in remaining grant funding to ultimately be expended in FY 2026-27.

**SPECIAL REVENUE FUNDS – IMPACT FEES**

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

Revenues and expenditures for all funds have been updated with actual fee collections and payments made for FY 2025-26. It should be mentioned that both the Parks Facility and Library Impact Fee Funds include appropriations of \$12,430 and \$12,646, respectively, for eligible program expenditures. Anticipated fund balances as of June 30, 2026, for each of the Impact Fee Funds are as follows:

Fire - \$ 2,999	Police - \$65,991	Storm Drain - \$166,709	Library - \$112,505
Streets - \$198,491	Parks - \$317,516	I-5 Interchange - \$418,274	

**Fiscal Impact:**

The Fiscal Year 2025-26 recommended budget modifications balance anticipated expenditures with anticipated revenues and carryover monies available for noted funds.

**Attachment:**

- Attachment 1: Fund Schedules for Citywide Operating Funds
- Attachment 2: Resolution XX-2026

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2025-26 Mid-Year 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>	\$ 1,273,875	\$ 8,339,785	\$ 8,022,437	\$ 1,591,223	\$ 317,348	\$ 350,142
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 4,995,003	\$ 2,388,621	\$ 4,979,520	\$ 2,404,104	\$ (2,590,899)	\$ 2,916,665
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 273,144	\$ 187,764	\$ 428,350	\$ 32,558	\$ (240,586)	\$ 321,350
306 / 311 - RMRA / SB-1	192,323	173,366	265,210	100,479	(91,844)	265,210
310 - RSTP Program	-	111,871	111,871	-	-	81,871
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	\$ 71,265	\$ 126,600	\$ 197,865	\$ -	\$ (71,265)	\$ -
341 - Zip Books	4,697	4,752	7,517	1,932	(2,765)	-
350 - Northnet Training	1,824	1,200	1,000	2,024	200	-
352 - CLSA Delivery	38,417	4,505	10,000	32,922	(5,495)	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	\$ 15,247	\$ 500	\$ -	\$ 15,747	\$ 500	\$ -
313 - Willows Lighting & Landscaping	83,137	36,974	87,205	32,906	(50,231)	-
330 - Community Discretionary	8,260	25,704	12,553	21,411	13,151	-
331 - Mall Maintenance	22,971	-	22,971	-	(22,971)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	\$ -	\$ 25,704	\$ 25,704	\$ -	\$ -	\$ -
326 - CDBG Over-the-Counter Loan	1,967,537	12,500	189,000	1,791,037	(176,500)	179,000
347 - HOME Program Income	(4,469)	4,469	-	-	4,469	-

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2025-26 Mid-Year 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	\$ (99,203)	\$ 349,203	\$ 250,000	\$ -	\$ 99,203	\$ 250,000
343 - SB-2 Grant	60,373	-	-	60,373	-	-
382 - Prop 68 Parks Grants	172,283	-	-	172,283	-	349,283
398 - CDBG HOME Grant	11,275	-	5,000	6,275	(5,000)	-
440 - USDA RDBG Grant	(4,762)	44,762	40,000	-	4,762	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	\$ 2,858	\$ 141	\$ -	\$ 2,999	\$ 141	\$ -
358 - Police Impact Fee	64,746	1,245	-	65,991	1,245	-
360 - Storm Drainage Impact Fee	164,015	2,694	-	166,709	2,694	-
361 - Streets Development Impact Fee	195,276	3,215	-	198,491	3,215	-
362 - Parks Facilities Impact Fee	324,946	5,000	12,430	317,516	(7,430)	12,430
363 - I-5 Interchange Impact Fee	411,409	6,865	-	418,274	6,865	-
364 - Library Development Impact Fee	123,451	1,700	12,646	112,505	(10,946)	12,646
<i>Total Special Revenue Funds</i>	<u>\$ 4,109,989</u>	<u>\$ 1,130,734</u>	<u>\$ 1,679,322</u>	<u>\$ 3,561,401</u>	<u>\$ (548,588)</u>	<u>\$ 1,471,790</u>
<i>Total Citywide</i>	<u>\$ 10,378,867</u>	<u>\$ 11,859,140</u>	<u>\$ 14,681,279</u>	<u>\$ 7,556,728</u>	<u>\$ (2,822,139)</u>	<u>\$ 4,738,597</u>

# **GENERAL FUND**

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>REVENUES</b>					
Taxes	\$ 4,165,001	\$ 4,048,956	\$ 4,439,531	\$ 6,362,690	\$ 6,433,998
Franchises	362,832	469,869	318,359	306,380	317,000
Licenses	19,545	14,647	37,517	22,775	23,000
Permits	90,400	101,708	126,067	118,233	117,500
Fines & Forfeitures	6,370	4,088	4,919	6,500	2,500
Interest & Rentals	66,775	88,257	102,141	89,257	77,000
Other Government Agencies	1,236,157	540,502	976,398	204,533	510,826
Service Charges	246,202	464,586	443,868	398,396	438,343
Other Revenues	76,372	76,950	121,963	81,686	311,647
Transfers-In	426,437	371,485	446,068	85,000	107,971
<b>Total Revenues</b>	<b>\$ 6,696,091</b>	<b>\$ 6,181,048</b>	<b>\$ 7,016,831</b>	<b>\$ 7,675,450</b>	<b>\$ 8,339,785</b>
<b>EXPENDITURES</b>					
10 - City Council	\$ 23,711	\$ 26,568	\$ 31,401	\$ 22,148	\$ 22,253
20 - City Attorney	157,123	156,700	134,037	142,600	142,600
30 - City Manager	249,457	284,316	292,589	316,958	349,225
50 - Finance	347,585	365,439	364,870	393,335	389,118
60 - Planning	314,941	319,063	311,461	459,598	397,328
70 - General Office	591,038	351,355	526,869	674,049	976,689
80 - Civic Center	37,890	72,613	85,533	75,000	205,000
90 - Building	192,585	161,933	135,629	161,152	160,783
100 - Police	1,574,756	2,000,000	2,000,000	2,355,000	2,355,000
110 - Engineering	87,692	141,779	194,862	150,000	190,000
120 - Library	237,635	282,757	238,568	298,906	233,700
130 - Recreation	38,689	26,937	31,925	33,918	36,575
135 - Swimming Pool	40,440	36,951	27,848	44,568	44,568
138 - Parks & Public Works	516,964	534,688	449,215	563,235	487,498
140 - Parks Maintenance	49,015	45,811	45,037	49,500	49,500
145 - Mall Maintenance	9,364	11,417	12,440	12,500	12,646
146 - Museum Maintenance	252	154	6,278	5,500	5,500
150 - Fire	1,494,721	853,286	1,105,115	855,643	1,183,505
160 - Public Works / Streets	44,239	43,320	34,265	42,500	42,553
170 - Storm Drains:	2,371	1,440	-	-	-
00 - Non- Departmental	1,100,935	1,211,343	943,663	699,885	738,396
<b>Total Expenditures</b>	<b>\$ 7,111,403</b>	<b>\$ 6,927,870</b>	<b>\$ 6,971,605</b>	<b>\$ 7,355,995</b>	<b>\$ 8,022,437</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (415,312)	\$ (746,822)	\$ 45,226	\$ 319,455	\$ 317,348
Beginning Fund Balance	\$ 2,390,783	\$ 1,975,471	\$ 1,228,649	\$ 1,273,875	\$ 1,273,875
Ending Fund Balance	\$ 1,975,471	\$ 1,228,649	\$ 1,273,875	\$ 1,593,330	\$ 1,591,223
<b>Less - Fund Balance Assigned for:</b>					
Working Capital (Fund 302)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000	5,000
Unassigned Fund Balance (Includes NCCSIF Reserve)	\$ 1,770,471	\$ 1,023,649	\$ 1,068,875	\$ 1,388,330	\$ 1,386,223

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

Description	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Property Taxes	\$ 1,078,732	\$ 1,169,255	\$ 1,074,990	\$ 1,224,000	\$ 1,200,000
Property Tax in Lieu of Vehicle License Fee	732,588	777,351	823,524	839,994	839,994
Sales Taxes	1,624,861	1,427,722	1,412,101	3,580,147	2,275,000
Measure I Sales Tax	-	-	387,900	-	1,400,004
Transient Occupancy Taxes	707,395	663,002	707,559	701,549	702,000
Real Property Transfer Tax	21,425	11,626	33,457	17,000	17,000
<b>TOTAL TAXES</b>	<b>4,165,001</b>	<b>4,048,956</b>	<b>4,439,531</b>	<b>6,362,690</b>	<b>6,433,998</b>
Franchise - Gas & Electric	75,119	77,495	83,849	85,000	85,000
Franchise - Water	131,338	221,217	66,484	65,980	66,000
Franchise - Cable TV	35,313	31,190	25,976	28,000	26,000
Franchise - Garbage	121,062	139,967	142,050	127,400	140,000
<b>TOTAL FRANCHISES</b>	<b>362,832</b>	<b>469,869</b>	<b>318,359</b>	<b>306,380</b>	<b>317,000</b>
Business Licenses	19,545	14,647	37,517	22,775	23,000
<b>TOTAL LICENSES</b>	<b>19,545</b>	<b>14,647</b>	<b>37,517</b>	<b>22,775</b>	<b>23,000</b>
Park Permits	2,435	6,098	1,405	2,500	1,500
Encroachment Permits	18,015	41,079	42,477	35,661	36,000
Building Permits	69,950	54,531	82,185	80,072	80,000
<b>TOTAL PERMITS</b>	<b>90,400</b>	<b>101,708</b>	<b>126,067</b>	<b>118,233</b>	<b>117,500</b>
Traffic Fines	4,642	2,646	676	5,000	1,000
Other Fines	1,728	1,442	4,243	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>6,370</b>	<b>4,088</b>	<b>4,919</b>	<b>6,500</b>	<b>2,500</b>
Building Rents and Leases	46,998	54,412	91,900	67,124	67,000
Interest Earnings	19,777	33,845	10,241	22,133	10,000
Gain / Loss on Sale of Securities	-	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>66,775</b>	<b>88,257</b>	<b>102,141</b>	<b>89,257</b>	<b>77,000</b>
Public Safety - Proposition 172	23,864	30,334	29,983	30,450	27,073
Supplemental Law Enforcement (SLESF)	165,271	99,970	280,852	160,000	160,000
Booking Fees	-	-	-	-	-
Grant Funding - Fire	1,040,434	398,360	198,566	-	250,000
Grant Funding - Public Works	-	-	-	-	-
Strike Team Reimbursements - Fire	-	-	454,865	-	46,931
CalTrans Street Sweeping	-	3,936	(2,951)	4,000	17,045
COVID / ARPA Funding	-	-	-	-	-
MVLF Residual Payments	6,588	7,902	10,083	10,083	9,777
PG&E Wayfinding Grant	-	-	5,000	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>1,236,157</b>	<b>540,502</b>	<b>976,398</b>	<b>204,533</b>	<b>510,826</b>

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

<u>Description</u>	<u>ACTUAL FY 2022-23</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
Engineering Fees	-	16,718	3,935	400	-
Plan Check Fees	-	97,566	104,532	88,861	105,000
Planning & Zoning Fees	108,079	-	19,866	93,995	-
Fire Department Fees	52,080	123,129	65,123	60,678	40,000
Sewer Admin Fees	39,440	176,234	217,924	127,624	265,035
Weed Abatement	26,216	31,756	7,550	5,000	6,808
DIF Administration	127	94	161	250	-
Transaction Fees	3,985	4,588	6,452	4,588	4,500
Recreation Fees	16,275	12,880	18,325	17,000	17,000
Swimming Pool Fees	-	1,621	-	-	-
<b>TOTAL SERVICE CHARGES</b>	<b>246,202</b>	<b>464,586</b>	<b>443,868</b>	<b>398,396</b>	<b>438,343</b>
<b>TOTAL OTHER REVENUES</b>	<b>76,372</b>	<b>76,950</b>	<b>121,963</b>	<b>81,686</b>	<b>311,647</b>
<b>TOTAL TRANSFERS IN</b>	<b>426,437</b>	<b>371,485</b>	<b>446,068</b>	<b>85,000</b>	<b>107,971</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 6,696,091</b>	<b>\$ 6,181,048</b>	<b>\$ 7,016,831</b>	<b>\$ 7,675,450</b>	<b>\$ 8,339,785</b>

**City of Willows  
Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>City Council - 10</b>					
Personnel Services	\$ 14,475	16,033	16,148	16,148	16,148
Services and Supplies	9,236	10,535	15,253	6,000	6,105
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 23,711</b>	<b>26,568</b>	<b>31,401</b>	<b>22,148</b>	<b>22,253</b>
<b>City Attorney - 20</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	157,123	156,700	134,037	142,600	142,600
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 157,123</b>	<b>156,700</b>	<b>134,037</b>	<b>142,600</b>	<b>142,600</b>
<b>City Manager - 30</b>					
Personnel Services	\$ 217,801	267,905	225,554	301,458	316,910
Services and Supplies	31,656	16,411	67,035	15,500	32,315
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 249,457</b>	<b>284,316</b>	<b>292,589</b>	<b>316,958</b>	<b>349,225</b>
<b>Finance - 50</b>					
Personnel Services	\$ 172,623	145,453	235,388	260,335	256,524
Services and Supplies	174,962	219,986	129,482	133,000	132,594
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 347,585</b>	<b>365,439</b>	<b>364,870</b>	<b>393,335</b>	<b>389,118</b>
<b>Planning - 60</b>					
Personnel Services	\$ 111,710	132,228	169,019	262,548	199,978
Services and Supplies	203,231	186,835	142,442	197,050	197,350
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 314,941</b>	<b>319,063</b>	<b>311,461</b>	<b>459,598</b>	<b>397,328</b>

**City of Willows  
Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Citywide / General Office - 70</b>					
Personnel Services	\$ 149,857	121,019	132,893	251,649	299,142
Services and Supplies	441,181	230,336	393,976	422,400	462,547
Capital Outlay	-	-	-	-	215,000
<b>Total:</b>	<b>\$ 591,038</b>	<b>351,355</b>	<b>526,869</b>	<b>674,049</b>	<b>976,689</b>
<b>Civic Center - 80</b>					
Personnel Services	\$ 887	-	-	-	-
Services and Supplies	37,003	72,613	85,533	75,000	205,000
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 37,890</b>	<b>72,613</b>	<b>85,533</b>	<b>75,000</b>	<b>205,000</b>
<b>Building - 90</b>					
Personnel Services	\$ 70,078	73,233	78,212	72,402	72,033
Services and Supplies	122,507	88,700	57,417	88,750	88,750
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 192,585</b>	<b>161,933</b>	<b>135,629</b>	<b>161,152</b>	<b>160,783</b>
<b>Police - 100</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	1,574,756	2,000,000	2,000,000	2,355,000	2,355,000
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 1,574,756</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,355,000</b>	<b>2,355,000</b>
<b>Engineering - 110</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	87,692	141,779	194,862	150,000	190,000
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 87,692</b>	<b>141,779</b>	<b>194,862</b>	<b>150,000</b>	<b>190,000</b>

**City of Willows  
Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Library - 120</b>					
Personnel Services	\$ 114,791	141,399	125,440	275,381	197,360
Services and Supplies	122,844	141,358	113,128	23,525	36,340
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 237,635</b>	<b>282,757</b>	<b>238,568</b>	<b>298,906</b>	<b>233,700</b>
<b>Recreation - 130</b>					
Personnel Services	\$ 32,834	18,055	13,823	12,918	15,575
Services and Supplies	5,855	8,882	18,102	21,000	21,000
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 38,689</b>	<b>26,937</b>	<b>31,925</b>	<b>33,918</b>	<b>36,575</b>
<b>Swimming Pool - 135</b>					
Personnel Services	\$ 18,590	17,896	10,099	12,918	12,918
Services and Supplies	21,850	19,040	17,749	31,650	31,650
Capital Outlay	-	15	-	-	-
<b>Total:</b>	<b>\$ 40,440</b>	<b>36,951</b>	<b>27,848</b>	<b>44,568</b>	<b>44,568</b>
<b>Parks &amp; Public Works - 138</b>					
Personnel Services	\$ 432,811	466,875	403,669	476,935	394,886
Services and Supplies	84,153	67,813	45,546	86,300	92,612
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 516,964</b>	<b>534,688</b>	<b>449,215</b>	<b>563,235</b>	<b>487,498</b>
<b>Parks Maintenance - 140</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	49,015	45,811	45,037	49,500	49,500
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 49,015</b>	<b>45,811</b>	<b>45,037</b>	<b>49,500</b>	<b>49,500</b>

**City of Willows  
Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Mall Maintenance - 145</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	9,364	11,417	12,440	12,500	12,646
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 9,364</b>	<b>11,417</b>	<b>12,440</b>	<b>12,500</b>	<b>12,646</b>
<b>Museum Maintenance - 146</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	252	154	6,278	5,500	5,500
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 252</b>	<b>154</b>	<b>6,278</b>	<b>5,500</b>	<b>5,500</b>
<b>Fire - 150</b>					
Personnel Services	\$ 454,051	524,941	786,241	557,143	887,565
Services and Supplies	1,040,670	328,345	318,874	298,500	295,940
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 1,494,721</b>	<b>853,286</b>	<b>1,105,115</b>	<b>855,643</b>	<b>1,183,505</b>
<b>Public Works / Streets - 160</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	44,239	43,320	34,265	42,500	42,553
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 44,239</b>	<b>43,320</b>	<b>34,265</b>	<b>42,500</b>	<b>42,553</b>
<b>Storm Drains - 170</b>					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	2,371	1,440	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total:</b>	<b>\$ 2,371</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Willows  
Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Non-Departmental - 00</b>					
Personnel Services	\$ -	-	-	-	-
Debt Service - Pension Obligation Bonds	663,123	704,252	581,881	504,079	504,079
Debt Service - Fire Truck Lease	-	65,162	3,909	-	-
Debt Service - Gap Loan	-	174,912	174,912	87,456	87,456
Capital Outlay	437,812	267,017	177,769	108,350	135,142
Transfers Out	-	-	5,192	-	11,719
<b>Total:</b>	<b>\$ 1,100,935</b>	<b>1,211,343</b>	<b>943,663</b>	<b>699,885</b>	<b>738,396</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 7,111,403</b>	<b>\$ 6,927,870</b>	<b>\$ 6,971,605</b>	<b>\$ 7,355,995</b>	<b>\$ 8,022,437</b>
<b>Total Personnel Services:</b>	<b>\$ 1,790,508</b>	<b>\$ 1,925,037</b>	<b>\$ 2,196,486</b>	<b>\$ 2,499,835</b>	<b>\$ 2,669,039</b>
<b>Total Services and Supplies:</b>	<b>4,219,960</b>	<b>3,791,475</b>	<b>3,831,456</b>	<b>4,156,275</b>	<b>4,400,002</b>
<b>Total Capital Outlay:</b>	<b>437,812</b>	<b>267,032</b>	<b>177,769</b>	<b>108,350</b>	<b>350,142</b>
<b>Debt Service Payments:</b>	<b>663,123</b>	<b>944,326</b>	<b>760,702</b>	<b>591,535</b>	<b>591,535</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>5,192</b>	<b>-</b>	<b>11,719</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 10 - City Council - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40010 - Salaries - PT	\$ 13,446	14,893	15,000	15,000	15,000
40007 - FICA / Medicare	1,029	1,140	1,148	1,148	1,148
<b>Total Personnel Services:</b>	<b>\$ 14,475</b>	<b>16,033</b>	<b>16,148</b>	<b>16,148</b>	<b>16,148</b>
<b>Materials &amp; Services</b>					
40300 - Travel & Meetings	\$ 5,194	4,602	1,355	1,000	1,000
40999 - Special Department	4,042	5,933	13,898	5,000	5,105
45000 - Telephone	-	-	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 9,236</b>	<b>10,535</b>	<b>15,253</b>	<b>6,000</b>	<b>6,105</b>
<b>Capital Projects</b>					
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Council:</b>	<b>\$ 23,711</b>	<b>26,568</b>	<b>31,401</b>	<b>22,148</b>	<b>22,253</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 20 - City Attorney - 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>MID-YEAT BUDGET FY 2025-26</b>
<b>Personnel Services</b>					
	\$ -	-	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>					
41300 - Prof. Services	\$ 157,123	156,700	134,037	132,600	132,600
41300 - Prof. Services - Code	-	-	-	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	-	-
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 157,123</u>	<u>156,700</u>	<u>134,037</u>	<u>142,600</u>	<u>142,600</u>
<b>Capital Projects</b>					
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total City Attorney:</b></i>	<u>\$ 157,123</u>	<u>156,700</u>	<u>134,037</u>	<u>142,600</u>	<u>142,600</u>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 30 - City Manager - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries - FT	\$ 168,437	212,237	182,158	238,718	242,278
40004 - CalPERS	11,689	15,625	13,763	18,338	18,623
40006 - Health Insurance	21,981	21,303	13,046	23,640	35,063
40007 - FICA	13,194	16,318	13,971	18,362	18,546
40015 - Auto Allowance	2,407	2,422	2,616	2,400	2,400
40020 - Life Insurance	93	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 217,801</b>	<b>267,905</b>	<b>225,554</b>	<b>301,458</b>	<b>316,910</b>
<b>Materials &amp; Services</b>					
40300 - Travel & Meetings	\$ 5,463	7,155	4,248	5,000	5,000
40500 - Memberships & Dues	400	1,515	7,051	3,000	6,240
40999 - Special Department	1,247	1,470	15,883	2,500	13,575
41300 - Professional Services	23,563	4,767	34,564	5,000	7,500
41355 - Elections	-	-	3,970	-	-
45000 - Telephone	983	1,504	1,319	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 31,656</b>	<b>16,411</b>	<b>67,035</b>	<b>15,500</b>	<b>32,315</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Manager:</b>	<b>\$ 249,457</b>	<b>284,316</b>	<b>292,589</b>	<b>316,958</b>	<b>349,225</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 50 - Finance - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries - FT	\$ 125,215	112,416	174,056	188,559	188,680
40004 - CalPERS	9,299	8,472	13,611	14,383	14,288
40006 - Health Insurance	28,628	16,309	35,681	43,010	39,752
40007 - FICA	9,450	8,256	12,040	14,383	13,804
40020 - Life Insurance	31	-	-		
<b>Total Personnel Services:</b>	<b>\$ 172,623</b>	<b>145,453</b>	<b>235,388</b>	<b>260,335</b>	<b>256,524</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ -	107	25	-	91
40300 - Travel & Meetings	2,575	5,301	5,099	6,500	6,500
40500 - Memberships & Dues	170	175	150	500	-
40999 - Special Department	238	2,230	188	-	3
41300 - Professional Services	35,540	117,585	59,140	60,000	60,000
44000 - Contractual Services	136,439	94,588	64,880	66,000	66,000
<b>Total Material &amp; Services:</b>	<b>\$ 174,962</b>	<b>219,986</b>	<b>129,482</b>	<b>133,000</b>	<b>132,594</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance:</b>	<b>\$ 347,585</b>	<b>365,439</b>	<b>364,870</b>	<b>393,335</b>	<b>389,118</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year 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	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries - FT / PT	\$ 85,872	97,896	127,681	199,216	152,638
40004 - CalPERS	12,204	15,198	20,640	25,097	22,963
40006 - Health Insurance	7,084	12,053	10,995	22,995	11,646
40007 - FICA	6,550	7,081	9,703	15,240	12,731
<b>Total Personnel Services:</b>	<b>\$ 111,710</b>	<b>132,228</b>	<b>169,019</b>	<b>262,548</b>	<b>199,978</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ -	5,797	-	-	-
40300 - Travel & Meetings	-	195	60	1,000	1,000
40400 - Advertising	1,671	3,211	7,193	4,000	4,000
40999 - Special Department	49,524	122	249	850	850
41000 - Office Expense	36	-	61	1,200	1,500
41300 - Professional Services	152,000	177,458	134,311	190,000	190,000
45000 - Telephone/Communications	-	52	568	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 203,231</b>	<b>186,835</b>	<b>142,442</b>	<b>197,050</b>	<b>197,350</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning:</b>	<b>\$ 314,941</b>	<b>319,063</b>	<b>311,461</b>	<b>459,598</b>	<b>397,328</b>

**City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 70 - Citywide (General Office) - 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>MID-YEAR BUDGET FY 2025-26</b>
<b>Personnel Services</b>					
40000 - Salaries	\$ 429	-	-	-	-
40004 - CalPERS - UAL Payment	18,224	-	76,895	148,849	146,808
40006 - Health Insurance	-	6,685	10,953	32,800	115,000
40007 - FICA/ Medicare	33	-	-	-	-
40601 - Workers Compensation	128,933	114,334	45,045	70,000	36,000
40603 - Unemployment	327	-	-	-	-
40020 - Life Insurance	1,863	-	-	-	1,334
<b>Total Personnel Services:</b>	<b>\$ 149,857</b>	<b>121,019</b>	<b>132,893</b>	<b>251,649</b>	<b>299,142</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ 1,721	1,841	2,305	2,000	2,000
40400 - Advertising	4,029	1,185	1,531	2,000	2,000
40602 - Insurance (Liab / Property)	157,694	99,410	201,881	210,000	240,000
40999 - Special Department	48,640	32,201	54,987	60,000	60,000
40999 - General Administration	-	-	-	-	-
41000 - Office Expense	6,410	4,259	8,350	40,000	45,000
41300 - Professional Services	188,444	76,842	114,393	85,000	85,000
41354 - Community Promotion	5,000	630	-	-	-
43100 - Equipment Maintenance	8,217	2,479	4,132	3,500	3,500
43300 - Building Maintenance	-	838	-	-	47
44000 - Contractual Services	12,081	1,750	-	-	-
45000 - Telephone/Communications	8,945	8,901	6,397	19,900	25,000
<b>Total Material &amp; Services:</b>	<b>\$ 441,181</b>	<b>230,336</b>	<b>393,976</b>	<b>422,400</b>	<b>462,547</b>
<b>Capital Projects</b>					
XXXXXX - Purchase of Property	\$ -	-	-	-	215,000
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,000</b>
<b>Total Citywide (Gen Office):</b>	<b>\$ 591,038</b>	<b>351,355</b>	<b>526,869</b>	<b>674,049</b>	<b>976,689</b>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40010 - Salaries PT	\$ 824	-	-	-	-
40007 - FICA/ Medicare	63	-	-	-	-
40601 - Workers Compensation	-	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>					
40999 - Special Department	\$ 4,614	4,280	2,629	3,000	3,000
43300 - Building Maintenance	3,000	30,846	18,303	20,000	20,000
44000 - Contractual Services	-	-	18,580	-	130,000
45100 - PG&E	17,200	23,121	36,601	40,000	40,000
45101 - Water & Sewer Expense	12,189	14,366	9,420	12,000	12,000
<b>Total Material &amp; Services:</b>	<b>\$ 37,003</b>	<b>72,613</b>	<b>85,533</b>	<b>75,000</b>	<b>205,000</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Civic Center:</b>	<b>\$ 37,890</b>	<b>72,613</b>	<b>85,533</b>	<b>75,000</b>	<b>205,000</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 90 - Building - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries	\$ 55,695	63,878	68,861	63,056	62,893
40004 - CalPERS	4,175	4,388	4,478	4,522	4,542
40006 - Health Insurance	5,740	425	-	-	-
40007 - FICA/ Medicare	4,437	4,542	4,873	4,824	4,598
40020 - Life Insurance	31	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 70,078</b>	<b>73,233</b>	<b>78,212</b>	<b>72,402</b>	<b>72,033</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ 114	7	-	-	-
40300 - Training & Travel	-	2,091	325	750	750
40400 - Advertising	120	-	-	-	-
40500 - Dues & Memberships	-	383	6,400	6,500	6,500
40999 - Special Department	4,853	146	1,028	-	-
41000 - Office Expense	281	387	592	1,500	1,500
41300 - Professional Services	117,139	85,686	49,072	80,000	80,000
<b>Total Material &amp; Services:</b>	<b>\$ 122,507</b>	<b>88,700</b>	<b>57,417</b>	<b>88,750</b>	<b>88,750</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building:</b>	<b>\$ 192,585</b>	<b>161,933</b>	<b>135,629</b>	<b>161,152</b>	<b>160,783</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 100 - Police Services - FY 2025-26

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

City of Willows  
 Departmental Expenditure Budget - Mid-Year 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	PROPOSED BUDGET FY 2025-26
<b>Personnel Services</b>					
	\$ -	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>					
41300 - Professional Services	\$ 87,692	141,779	194,862	150,000	190,000
<i>Total Material &amp; Services:</i>	<u>\$ 87,692</u>	<u>141,779</u>	<u>194,862</u>	<u>150,000</u>	<u>190,000</u>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Engineering:</i>	<u>\$ 87,692</u>	<u>141,779</u>	<u>194,862</u>	<u>150,000</u>	<u>190,000</u>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 120 - Library - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	PROPOSED BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries	\$ 36,333	62,839	53,056	159,510	117,448
40010 - Salaries - PT	57,972	49,188	48,420	63,180	43,635
40004 - CalPERS	2,570	4,543	3,701	12,659	9,306
40006 - Health Insurance	10,693	16,331	12,553	22,996	14,673
40007 - FICA/ Medicare	7,167	8,498	7,710	17,036	12,298
40020 - Life Insurance	56	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 114,791</b>	<b>141,399</b>	<b>125,440</b>	<b>275,381</b>	<b>197,360</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ 25	-	-	350	350
40300 - Training & Travel	-	120	-	575	575
40400 - Advertising	-	-	219	-	915
40500 - Dues & Memberships	-	-	-	100	1,000
40602 - Insurance	-	-	-	-	-
40999 - Special Department	1,003	-	-	1,000	1,000
41000 - Office Expense	1,946	1,764	1,971	2,500	2,500
41002 - Print Material	5,840	18,687	3,621	10,000	20,000
43100 - Equipment Maintenance	957	3,165	739	1,500	1,500
44000 - Contractual Services	97,638	109,332	104,987	5,000	6,000
45000 - Telephone	1,873	1,137	1,591	2,500	2,500
45100 - Utilities - Electric	13,562	7,153	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 122,844</b>	<b>141,358</b>	<b>113,128</b>	<b>23,525</b>	<b>36,340</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Library:</b>	<b>\$ 237,635</b>	<b>282,757</b>	<b>238,568</b>	<b>298,906</b>	<b>233,700</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 130 - Recreation - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries	\$ 834	-	-	-	-
40010 - Salaries - PT	29,695	16,772	12,841	12,000	14,468
40004 - CalPERS	2,305	-	-	-	-
40006 - Health Insurance	-	-	-	-	-
40007 - FICA/ Medicare	-	1,283	982	918	1,107
40601 - Workers Compensation	-	-	-	-	-
40020 - Life Insurance	-	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 32,834</b>	<b>18,055</b>	<b>13,823</b>	<b>12,918</b>	<b>15,575</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ -	-	-	-	-
40300 - Training & Travel	-	-	-	-	-
40500 - Dues & Memberships	-	-	-	3,500	3,500
40602 - Insurance	-	-	-	-	-
40999 - Special Department	4,797	4,504	2,475	1,500	1,500
41000 - Materials & Supplies	-	-	-	1,000	1,000
43100 - Equipment Maintenance	486	-	-	-	-
44000 - Contractual Services	-	4,326	15,000	15,000	15,000
45000 - Telephone	572	52	627	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 5,855</b>	<b>8,882</b>	<b>18,102</b>	<b>21,000</b>	<b>21,000</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation:</b>	<b>\$ 38,689</b>	<b>26,937</b>	<b>31,925</b>	<b>33,918</b>	<b>36,575</b>

**City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 135 - Swimming Pool - 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>MID-YEAR BUDGET FY 2025-26</b>
<b>Personnel Services</b>					
40010 - Salaries - PT	\$ 17,269	16,624	9,381	12,000	12,000
40007 - FICA/ Medicare	1,321	1,272	718	918	918
40601 - Workers Compensation	-	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 18,590</b>	<b>17,896</b>	<b>10,099</b>	<b>12,918</b>	<b>12,918</b>
<b>Materials &amp; Services</b>					
40300 - Training & Travel	\$ -	-	-	-	-
40400 - Advertising	-	-	-	150	150
40999 - Special Department	15,397	12,595	11,369	19,500	19,500
41000 - Office Expense	-	-	-	-	-
41004 - First Aid	20	48	-	1,000	1,000
41100 - Clothing	113	-	-	-	-
41300 - Professional Services	714	-	-	-	-
43100 - Equipment Maintenance	122	58	-	1,500	1,500
43300 - Building Maintenance	-	-	-	-	-
45000 - Telephone	324	784	356	500	500
45100 - PG&E	304	880	750	1,500	1,500
45101 - Water & Sewer Expense	4,856	4,675	5,274	7,500	7,500
<b>Total Material &amp; Services:</b>	<b>\$ 21,850</b>	<b>19,040</b>	<b>17,749</b>	<b>31,650</b>	<b>31,650</b>
<b>Capital Projects</b>					
61001 - Pool Upgrades	\$ -	15	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Swimming Pool:</b>	<b>\$ 40,440</b>	<b>36,951</b>	<b>27,848</b>	<b>44,568</b>	<b>44,568</b>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40000 - Salaries	\$ 306,483	327,876	310,881	290,012	287,397
40002 - Overtime	22,048	16,485	14,326	15,000	15,000
40010 - Salaries - PT	6,394	3,480	-	17,280	21,000
40004 - CalPERS	31,655	34,072	28,948	27,943	27,768
40006 - Health Insurance	106,444	106,637	73,651	58,193	65,110
40007 - FICA/ Medicare	25,412	25,788	24,160	23,507	23,611
40602 - Workers Compensation	-	-	-	-	-
40020 - Life Insurance	108	-	-	-	-
40900 - Street Worker Staff Alloc.	(65,733)	(47,463)	(48,297)	45,000	(45,000)
<b>Total Personnel Services:</b>	<b>\$ 432,811</b>	<b>466,875</b>	<b>403,669</b>	<b>476,935</b>	<b>394,886</b>
<b>Materials &amp; Services</b>					
40300 - Training & Travel	\$ 1,445	2,781	528	3,600	3,600
40500 - Dues & Memberships	1,772	1,099	2,027	5,000	5,000
40999 - Special Department	4,779	1,099	1,847	2,000	2,000
41000 - Office Expense	1,024	2,333	2,145	2,000	5,000
41005 - First Aid	-	-	-	500	500
41100 - Clothing	7,810	2,156	562	5,000	5,000
41150 - Tool Allowance	371	-	-	2,400	2,400
41200 - Fuel	21,208	16,399	14,783	15,500	15,500
41300 - Professional Services	12,942	11,959	6,229	15,000	10,000
41500 - Small Tools	3,096	2,367	600	2,000	2,000
41550 - Personal Safety Equipment	1,148	3,424	2,288	3,500	3,500
41600 - Garage Supplies	-	87	583	800	1,500
43000 - Vehicle Maintenance	866	8,986	3,376	10,000	10,000
43100 - Equipment Maintenance	11,645	13,556	5,924	10,000	17,500
43105 - Equipment Rental	69	-	29	-	-
43300 - Building Maintenance	15,146	1,567	109	6,000	6,000
43350 - Tree Maintenance	-	-	193	3,000	3,000
44000 - Contractual Services	832	-	-	-	-
45101 - Water & Sewer Costs	-	-	4,323	-	112
<b>Total Material &amp; Services:</b>	<b>\$ 84,153</b>	<b>67,813</b>	<b>45,546</b>	<b>86,300</b>	<b>92,612</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Public Works:</b>	<b>\$ 516,964</b>	<b>534,688</b>	<b>449,215</b>	<b>563,235</b>	<b>487,498</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year 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	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
<i>Total Personnel Services:</i>	\$ -	-	-	-	-
<b>Materials &amp; Services</b>					
40999 - Special Department	\$ 12,156	11,337	5,632	5,500	5,500
41300 - Professional Services	466	-	780	-	-
43300 - Building Maintenance	1,405	1,324	1,936	1,500	1,500
44000 - Contract Services	1,131	-	-	-	-
45000 - Telephone	292	649	4,128	-	-
45100 - PG&E	21,806	21,768	21,170	25,000	25,000
45101 - Water & Sewer	11,759	10,733	11,391	17,500	17,500
<i>Total Material &amp; Services:</i>	\$ 49,015	45,811	45,037	49,500	49,500
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-	-
<i>Total Parks Maintenance:</i>	\$ 49,015	45,811	45,037	49,500	49,500

City of Willows  
 Departmental Expenditure Budget - Mid-Year 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	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
<i>Total Personnel Services:</i>	\$ -	-	-	-	-
<b>Materials &amp; Services</b>					
40999 - Special Department	\$ -	61	353	-	146
45100 - PG&E	1,956	2,687	2,181	2,500	2,500
45101 - Water & Sewer	7,408	8,669	9,906	10,000	10,000
<i>Total Material &amp; Services:</i>	\$ 9,364	11,417	12,440	12,500	12,646
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-	-
<i>Total Mall Maintenance:</i>	\$ 9,364	11,417	12,440	12,500	12,646

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

<u>Personnel Services</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>	<u>MID-YEAR BUDGET FY 2025-26</u>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Materials &amp; Services</u></b>					
43300 - Building Maintenance	\$ 252	154	29	500	500
45101 - Water & Sewer	-	-	6,249	5,000	5,000
<i>Total Material &amp; Services:</i>	<u>\$ 252</u>	<u>154</u>	<u>6,278</u>	<u>5,500</u>	<u>5,500</u>
<b><u>Capital Projects</u></b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Museum Maintenance:</i>	<u>\$ 252</u>	<u>154</u>	<u>6,278</u>	<u>5,500</u>	<u>5,500</u>

**City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 150 - Fire 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>MID-YEAR BUDGET FY 2025-26</b>
<b>Personnel Services</b>					
40000 - Salaries	\$ 254,592	319,368	439,521	324,140	379,181
40002 - Overtime	34,037	31,345	150,507	25,000	264,508
40010 - Salaries - PT	30,512	9,125	12,178	20,000	32,500
40011 - Holiday Pay	1,406	4,024	-	7,973	7,973
40004 - CalPERS	37,044	43,911	47,530	52,965	57,041
40006 - Health Insurance	72,660	90,656	95,333	95,739	101,006
40007 - FICA/ Medicare	23,645	26,512	41,172	26,326	45,356
40012 - Call Back Pay	-	-	-	5,000	-
40020 - Life Insurance	155	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 454,051</b>	<b>524,941</b>	<b>786,241</b>	<b>557,143</b>	<b>887,565</b>
<b>Materials &amp; Services</b>					
40100 - Postage	\$ 10	-	511	-	-
40300 - Travel & Training	8,568	10,055	12,466	22,000	15,000
40400 - Advertising	131	339	396	-	130
40500 - Dues & Memberships	-	-	-	-	-
40602 - Insurance	-	-	-	-	-
40999 - Special Department	817,810	16,070	23,889	16,500	22,500
41000 - Office Expense	2,863	3,915	3,470	5,000	5,000
41100 - Clothing	2,150	2,623	3,437	4,500	4,500
41200 - Fuel	14,667	12,773	16,413	18,000	14,000
41300 - Professional Services	2,580	501	-	-	2,150
41500 - Small Tools	10,818	4,862	4,358	7,500	7,500
43000 - Vehicle Maintenance	21,471	28,508	39,287	30,000	30,000
43100 - Equipment Maintenance	9,346	5,571	3,915	9,000	9,000
43300 - Building Maintenance	15,757	5,931	11,367	10,000	10,160
44000 - Contractual Services	101,874	192,950	146,428	130,000	130,000
45000 - Telephone/Communications	7,217	6,991	6,275	2,000	2,000
45100 - PG&E	22,565	34,221	42,754	40,000	40,000
45101 - Water & Sewer	2,843	3,035	3,908	4,000	4,000
<b>Total Material &amp; Services:</b>	<b>\$ 1,040,670</b>	<b>328,345</b>	<b>318,874</b>	<b>298,500</b>	<b>295,940</b>
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 1,494,721</b>	<b>853,286</b>	<b>1,105,115</b>	<b>855,643</b>	<b>1,183,505</b>

City of Willows  
 Departmental Expenditure Budget - Mid-Year Budget  
 Department 160 - Public Works - Streets - FY 2025-26

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
<i>Total Personnel Services:</i>	\$ -	-	-	-	-
<b>Materials &amp; Services</b>					
40999 - Special Department	\$ 1,444	465	221	-	53
41300 - Professional Services	22,763	8,665	1,140	-	-
43000 - Vehicle Maintenance	-	-	8,366	-	-
43105 - Equipment Rental	-	-	-	2,500	2,500
43300 - Building Maintenance	-	-	-	-	-
45000 - Telephone	6,448	5,048	1,200	-	-
45100 - PG&E	13,584	16,868	15,780	20,000	20,000
45101 - Water & Sewer	-	3,350	-	-	-
60000 - Street Maintenance	-	6,504	6,436	10,000	10,000
60001 - Alley Maintenance	-	2,420	1,122	10,000	10,000
<i>Total Material &amp; Services:</i>	\$ 44,239	43,320	34,265	42,500	42,553
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-	-
<i>Total Public Works / Streets:</i>	\$ 44,239	43,320	34,265	42,500	42,553

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
<i>Total Personnel Services:</i>	\$ -	-	-	-	-
<b>Materials &amp; Services</b>					
40602 - Insurance	\$ -	-	-	-	-
40999 - Special Department	291	-	-	-	-
41300 - Professional Services	52	-	-	-	-
43100 - Equipment Maintenance	366	151	-	-	-
45100 - PG&E	1,662	1,289	-	-	-
<i>Total Material &amp; Services:</i>	\$ 2,371	1,440	-	-	-
<b>Capital Projects</b>					
	\$ -	-	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-	-
<i>Total Storm Drains:</i>	\$ 2,371	1,440	-	-	-

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	PROPOSED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Personnel Services</b>					
40004 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-	-
<b>Total Personnel Services:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>					
48000/01 - Debt Service - CalPERS Bonds	\$ 663,123	704,252	581,881	504,079	504,079
XXXX - Debt Service - Gap Loan	-	174,912	174,912	87,456	87,456
XXXX - Debt Service - Fire Truck Lease	-	65,162	3,909	-	-
49000 - Transfers Out	-	-	5,192	-	11,719
<b>Total Material &amp; Services:</b>	<u>\$ 663,123</u>	<u>944,326</u>	<u>765,894</u>	<u>591,535</u>	<u>603,254</u>
<b>Capital Projects</b>					
43300 - HVAC Air Ducts Cleaning	\$ -	48,230	-	-	-
51000 - Public Works Equipment	103,189	-	-	41,250	37,911
51100 - Computer / Office Equipment	56,209	693	-	-	-
51200 - Fire Equipment	278,414	-	105,971	21,100	21,100
60020 - Infrastructure	-	149,993	470	46,000	46,000
66021 - Upgrade Computer Eqpt	-	68,101	71,328	-	30,131
<b>Total Capital Projects:</b>	<u>\$ 437,812</u>	<u>267,017</u>	<u>177,769</u>	<u>108,350</u>	<u>135,142</u>
<b>Total Non-Departmental:</b>	<u>1,100,935</u>	<u>1,211,343</u>	<u>943,663</u>	<u>699,885</u>	<u>738,396</u>

# **SEWER FUNDS**

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Sewer Fees	\$ 1,848,823	1,834,713	2,605,366	2,255,000	2,255,000
Sewer Developer Impacts Fees	1,784	40,419	7,430	-	71
Sewer Connection Fees	1,250	5,000	9,211	-	-
Interest Income	116,826	189,880	194,951	100,000	100,000
Restricted Capital Proceeds (net)	-	-	-	-	-
Miscellaneous Income	-	68	-	-	33,550
<i>Total:</i>	<u>\$ 1,968,683</u>	<u>2,070,080</u>	<u>2,816,958</u>	<u>2,355,000</u>	<u>2,388,621</u>
<b>Expenditures:</b>					
Salaries & Benefits	\$ 11,512	-	-	-	39,842
Operations & Maintenance	465,254	491,904	593,339	519,500	476,034
Contract Operation - Plant Facility	720,787	789,221	640,170	700,000	700,000
Debt Service Costs	394,448	513,710	551,904	536,019	581,944
General Fund Overhead Costs	78,173	178,232	217,924	261,175	265,035
Capital Outlay	-	230,325	410,415	2,916,665	2,916,665
<i>Total:</i>	<u>\$ 1,670,174</u>	<u>2,203,392</u>	<u>2,413,752</u>	<u>4,933,359</u>	<u>4,979,520</u>
Excess (deficit) of revenues over expenditures	\$ 298,509	(133,312)	403,206	(2,578,359)	(2,590,899)
Beginning Fund Balance / Working Capital	\$ 4,426,600	4,725,109	4,591,797	4,995,003	4,995,003
Less - Working Capital Reserved for:					
Future Capital	\$ 3,471,548	3,419,484	3,160,840	244,175	244,175
Debt Service Reserve	543,606	543,606	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 709,955</u>	<u>628,707</u>	<u>1,290,557</u>	<u>1,628,863</u>	<u>1,616,323</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Sycamore Street Lift Station	\$ -	230,235	410,415	189,750	189,750
Pacific Avenue Lift Station	-	-	-	178,250	178,250
Lassen Street Lift Station	-	-	-	201,250	201,250
Road 57 Sewer Lift Station	-	-	-	103,500	103,500
Cherry St Lift Station	-	-	-	139,165	139,165
Update Municipal Code	-	-	-	-	-
WWTP - Safety Improvements	-	-	-	30,000	30,000
Annual Sewer Replacement Project	-	-	-	2,057,250	2,057,250
WWTP - Upgrades	-	-	-	-	-
Shasta / Butte Replacement Project	-	-	-	-	-
Tyler Utility Billing	-	-	-	17,500	17,500
HVAC Air Ducts Cleaning	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>230,235</u>	<u>410,415</u>	<u>2,916,665</u>	<u>2,916,665</u>

City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - Mid-Year Budget FY 2025-26

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>ADOPTED</u>	<u>MID-YEAR</u>
<u>Salaries &amp; Benefits</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
			<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2025-26</u>
40000 - Salaries	\$ 6,365	-	-	-	-
40002 - Overtime	405	-	-	-	-
40010 - Salaries - PT	-	-	-	-	-
40004 - CalPERS - UAL	2,445	-	-	-	13,307
40006 - Health Insurance	1,728	-	-	-	-
40007 - FICA/ Medicare	507	-	-	-	26,535
40020 - Life Insurance	62	-	-	-	-
40900 - Overhead - General Fund	78,173	178,232	217,924	261,175	265,035
<i><b>Total Personnel Services:</b></i>	<u>\$ 89,685</u>	<u>178,232</u>	<u>217,924</u>	<u>261,175</u>	<u>304,877</u>
<b>Operations &amp; Maintenance</b>					
40500 - Dues & Memberships	\$ -	-	3,350	-	-
40601 - Workers Compensation	-	-	-	-	11,205
40602 - Insurance	310	-	72,182	75,000	79,507
40999 - Special Department	26,191	159,687	149,663	-	5,000
41000 - Office Expense	29	-	-	-	750
41100 - Clothing	2,529	6,585	7,726	7,500	7,500
41200 - Fuel	5,700	11,103	9,855	12,000	12,000
41300 - Professional Services	26,554	23,496	10,743	70,000	70,000
41340 - Discharge Permit	13,676	14,910	15,277	19,000	15,277

City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - Mid-Year Budget 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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Salaries &amp; Benefits</b>					
41500 - Small Tools	-	-	-	-	-
43000 - Vehicle Maintenance	2,064	3,833	181	2,000	2,000
43100 - Equipment Maintenance	1,116	3,679	335	30,000	5,000
43300 - Building Maintenance	-	1,500	-	-	-
45100 - PG&E	293,978	263,537	319,929	300,000	275,000
45101 - Water & Sewer	3,184	3,574	4,098	4,000	4,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operations &amp; Maintenance:</b>	<u>\$ 465,254</u>	<u>491,904</u>	<u>593,339</u>	<u>519,500</u>	<u>476,034</u>
<b>Contract Operations - Plant Facility</b>					
44000 - Contractual Services	<u>\$ 720,787</u>	<u>789,221</u>	<u>640,170</u>	<u>700,000</u>	<u>700,000</u>
<b>Total Contract Operations:</b>	<u>\$ 720,787</u>	<u>789,221</u>	<u>640,170</u>	<u>700,000</u>	<u>700,000</u>
<b>Debt Service</b>					
48000/48001 - Principal / Int. on Debt	<u>\$ 394,448</u>	<u>513,710</u>	<u>551,904</u>	<u>536,019</u>	<u>581,944</u>
<b>Total Contract Operations:</b>	<u>\$ 394,448</u>	<u>513,710</u>	<u>551,904</u>	<u>536,019</u>	<u>581,944</u>
<b>Capital Projects</b>					

City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - Mid-Year Budget FY 2025-26

<u>Salaries &amp; Benefits</u>	<u>ACTUAL FY 2022-23</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
61002 - Sycamore Street Lift Station	-	230,325	410,415	189,750	189,750
61130 - Sewer Bond Projects	-	-	-	-	-
61130 - Pacific Avenue Lift Station	-	-	-	178,250	178,250
61130 - Lassen St Sewer Rehab	-	-	-	201,250	201,250
61130 - Road 57 Sewer Lift Station	-	-	-	103,500	103,500
61130 - Cherry Street Lift Station	-	-	-	139,165	139,165
61130 - Update Municipal Code	-	-	-	-	-
61130 - WWTP Safety Impvmts	-	-	-	30,000	30,000
61130 - Annual Sewer Replct Project	-	-	-	2,057,250	2,057,250
61130 - WWTP Upgrades	-	-	-	-	-
61130 - HVAC Air Ducts Cleaning	-	-	-	-	-
66021 - Tyler Utility Billing				17,500	17,500
<b><i>Total Capital Projects:</i></b>	<u>\$ -</u>	<u>230,325</u>	<u>410,415</u>	<u>2,916,665</u>	<u>2,916,665</u>
<b><i>Total Sewer Enterprise:</i></b>	<u>\$ 1,670,174</u>	<u>2,203,392</u>	<u>2,413,752</u>	<u>4,933,359</u>	<u>4,979,520</u>

**SPECIAL REVENUE**  
**FUNDS**  
**(Transportation)**

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

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ADOPTED BUDGET FY 2025-26</b>	<b>MID-YEAR BUDGET FY 2025-26</b>
<b>Revenues:</b>					
Fund 372 - CA Gas Tax Section 2103	\$ 50,145	58,200	61,094	60,359	62,052
Fund 314 - CA Gas Tax Section 2105	37,271	38,813	39,731	40,386	41,604
Fund 315 - CA Gas Tax Section 2106	23,793	22,885	24,029	23,022	24,504
Fund 316 - CA Gas Tax Section 2107	49,300	52,537	52,707	55,076	55,604
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000	2,000
Interest Income	1,954	4,407	6,284	1,000	2,000
<i>Total:</i>	<u>\$ 164,463</u>	<u>178,842</u>	<u>185,845</u>	<u>181,843</u>	<u>187,764</u>
<b>Expenditures:</b>					
Streets Worker Staff Allocations	\$ 27,000	45,000	45,000	45,000	45,000
Streets - Professional Services	2,771	368	-	-	-
Streets Maintenance	14,530	97,710	-	10,000	10,000
Utilities - Street Lighting	44,271	50,068	50,731	52,000	52,000
Capital Projects	163,201	8,052	71,237	250,000	321,350
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>\$ 251,773</u>	<u>201,198</u>	<u>166,968</u>	<u>357,000</u>	<u>428,350</u>
Excess (deficit) of revenues over expenditures	\$ (87,310)	(22,356)	18,877	(175,157)	(240,586)
Beginning Fund Balance (All Funds)	\$ 363,933	276,623	254,267	273,144	273,144
Ending Fund Balance (All Funds)	<u>\$ 276,623</u>	<u>254,267</u>	<u>273,144</u>	<u>97,987</u>	<u>32,558</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ADOPTED BUDGET FY 2025-26</b>	<b>MID-YEAR BUDGET FY 2025-26</b>
<b>Capital Expenditures</b>					
Oak / Madrone Project	\$ -	59	-	250,000	321,350
Green Street Project	4,670	-	-	-	-
Pacific Avenue Project	79,388	7,993	-	-	-
Lassen Street Project	79,143	-	-	-	-
RSTP Project - Streets	-	-	71,237	-	-
<i>Total:</i>	<u>\$ 163,201</u>	<u>8,052</u>	<u>71,237</u>	<u>250,000</u>	<u>321,350</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-	-
Fund 311 - RMRA SB-1 Funding	143,435	165,107	174,514	165,000	171,366
Interest Income	2,791	7,774	2,133	2,000	2,000
<i>Total:</i>	<u>\$ 146,226</u>	<u>172,881</u>	<u>176,647</u>	<u>167,000</u>	<u>173,366</u>
<b>Expenditures:</b>					
Streets Worker Staff Allocations	\$ -	-	-	-	-
Streets - Professional Services	-	37,515	-	-	-
Streets Maintenance	325	-	-	-	-
Utilities - Street Lighting	-	-	-	-	-
Capital Projects	143,975	237,120	239,440	250,000	265,210
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>\$ 144,300</u>	<u>274,635</u>	<u>239,440</u>	<u>250,000</u>	<u>265,210</u>
Excess (deficit) of revenues over expenditures	\$ 1,926	(101,754)	(62,793)	(83,000)	(91,844)
Beginning Fund Balance (All Funds)	\$ 354,998	356,924	255,116	192,323	192,323
Ending Fund Balance (All Funds)	<u>\$ 356,924</u>	<u>255,170</u>	<u>192,323</u>	<u>109,323</u>	<u>100,479</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Capital Expenditures</b>					
Capital - Oak / Madrone Street Project	\$ 60,709	-	-	250,000	265,210
Capital - Pacific Avenue Project	55,189	-	-	-	-
Capital - Pavement Management Program	28,077	204,836	-	-	-
Capital - Green Street Project	-	-	-	-	-
Capital - Sidewalk Reconstruction	-	-	210,212	-	-
Capital - Streets Reconstruction / Resurfacing	-	32,284	29,228	-	-
<i>Total:</i>	<u>\$ 143,975</u>	<u>237,120</u>	<u>239,440</u>	<u>250,000</u>	<u>265,210</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
RSTP (County) Funding	\$ 201,825	-	-	100,000	111,871
STIP Funding	958,046	362,658	-	-	-
Transfer In	100,000	-	-	-	-
Interest Income	(83)	5,468	-	-	-
<i>Total:</i>	<u>\$ 1,259,788</u>	<u>368,126</u>	<u>-</u>	<u>100,000</u>	<u>111,871</u>
<b>Expenditures:</b>					
Streets Worker Staff Allocations	\$ -	-	-	-	-
Streets - Professional Services	19,843	26,778	-	-	-
Streets Maintenance	-	-	-	-	30,000
Utilities - Street Lighting	-	-	-	-	-
Capital Projects	1,661,756	143,736	121,218	100,000	81,871
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>\$ 1,681,599</u>	<u>170,514</u>	<u>121,218</u>	<u>100,000</u>	<u>111,871</u>
Excess (deficit) of revenues over expenditures	\$ (421,811)	197,612	(121,218)	-	-
Beginning Fund Balance (All Funds)	\$ 345,417	(76,394)	121,218	-	-
Ending Fund Balance (All Funds)	<u>\$ (76,394)</u>	<u>121,218</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Capital Expenditures</b>					
Capital - Oak St and Madrone Manor Road Rehab	\$ -	-	-	100,000	81,871
Capital - Annual Sidewalk Maintenance	-	-	-	-	-
Capital - Streets Resurfacing Projects	120,307	140,486	121,218	-	-
Capital - Tehama Street Apron Repair	19,843	-	-	-	-
Capital - Pacific Avenue Project	762,864	3,250	-	-	-
Capital - N. Lassen Street Rehab	758,742	-	-	-	-
<i>Total:</i>	<u>\$ 1,661,756</u>	<u>143,736</u>	<u>121,218</u>	<u>100,000</u>	<u>81,871</u>

**SPECIAL REVENUE**

**FUNDS**

**(Library)**

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
County Library Allocation	\$ 77,700	133,717	115,665	85,000	85,000
State of CA Literacy Contribution (Fund 359)	46,878	60,438	74,844	67,360	31,500
Health Department Grant	-	105,000	10,000	-	-
Carnegie Hall Library Grant	-	-	-	-	10,000
Interest Income	201	1,164	3,109	-	-
Miscellaneous Income	-	-	-	-	100
<i>Total:</i>	<u>\$ 124,779</u>	<u>300,319</u>	<u>203,618</u>	<u>152,360</u>	<u>126,600</u>
<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)	\$ -	-	115,168	67,360	106,344
Transfers Out to General Fund - Library	\$ 108,641	238,717	125,665	85,000	91,521
<i>Total:</i>	<u>\$ 108,783</u>	<u>238,717</u>	<u>240,833</u>	<u>152,360</u>	<u>197,865</u>
Excess (deficit) of revenues over expenditures	\$ 15,996	61,602	(37,215)	-	(71,265)
Beginning Fund Balance (All Funds)	\$ 30,882	46,878	108,480	71,265	71,265
Ending Fund Balance (All Funds)	<u>\$ 46,878</u>	<u>108,480</u>	<u>71,265</u>	<u>71,265</u>	<u>-</u>

**Capital Expenditure Detail**

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

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

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ADOPTED BUDGET FY 2025-26</b>	<b>MID-YEAR BUDGET FY 2025-26</b>
<b>Revenues:</b>					
Other Refunds	\$ 7,528	7,517	6,302	7,517	4,752
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 7,528</u>	<u>7,517</u>	<u>6,302</u>	<u>7,517</u>	<u>4,752</u>
<b>Expenditures:</b>					
Other Expenditures	\$ 10,927	7,650	4,688	7,517	7,517
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 10,927</u>	<u>7,650</u>	<u>4,688</u>	<u>7,517</u>	<u>7,517</u>
Excess (deficit) of revenues over expenditures	\$ (3,399)	(133)	1,614	-	(2,765)
Beginning Fund Balance	\$ 6,615	3,216	3,083	4,697	4,697
Ending Fund Balance	\$ 3,216	3,083	4,697	4,697	1,932

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year 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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>				
Other Income - Refunds	\$ 1,500	1,500	1,000	1,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,500</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ 1,718	-	2,449	1,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 1,718</u>	<u>-</u>	<u>2,449</u>	<u>1,000</u>
Excess (deficit) of revenues over expenditures	\$ (218)	1,500	(1,449)	-
Beginning Fund Balance	\$ 1,991	1,773	3,273	1,824
Ending Fund Balance	<u>\$ 1,773</u>	<u>3,273</u>	<u>1,824</u>	<u>1,824</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>ADOPTED</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 Mid-Year Budget**  
**CLSA Delivery Fund (Fund 352)**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
CLSA Delivery Funding (CALIFA / Northnet)	\$ 20,224	7,840	4,566	5,000	4,505
Imperial County Office of Education - E-Rate	-	-	19,047	-	-
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 20,224</u>	<u>7,840</u>	<u>23,613</u>	<u>5,000</u>	<u>4,505</u>
<b>Expenditures:</b>					
Other Expenditures - Willows Library Broadband	\$ 7,562	9,393	9,369	10,000	10,000
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 7,562</u>	<u>9,393</u>	<u>9,369</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	\$ 12,662	(1,553)	14,244	(5,000)	(5,495)
Beginning Fund Balance	\$ 13,064	25,726	24,173	38,417	38,417
Ending Fund Balance	<u>\$ 25,726</u>	<u>24,173</u>	<u>38,417</u>	<u>33,417</u>	<u>32,922</u>

**Capital Expenditure Detail**

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

**SPECIAL REVENUE**  
**FUNDS**  
**(Misc. Operational)**

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year 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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>					
Certified Access Fees	\$ 2,116	1,469	2,111	1,500	500
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 2,116</u>	<u>1,469</u>	<u>2,111</u>	<u>1,500</u>	<u>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>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,116	1,469	2,111	1,500	500
Beginning Fund Balance (All Funds)	\$ 9,551	11,667	13,136	15,247	15,247
Ending Fund Balance (All Funds)	<u>\$ 11,667</u>	<u>13,136</u>	<u>15,247</u>	<u>16,747</u>	<u>15,747</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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>	<u>MID-YEAR</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>	<u>-</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Zone A Special Assessment Taxes	\$ -	-	-	9,965	9,965
Zone B Special Assessment Taxes	-	-	-	1,985	1,985
Zone C Special Assessment Taxes	3,154	33,614	33,656	24,524	24,524
Interest Income	364	1,077	1,633	500	500
<i>Total:</i>	<u>\$ 3,518</u>	<u>34,691</u>	<u>35,289</u>	<u>36,974</u>	<u>36,974</u>
<b>Expenditures:</b>					
L&L Zone A - Expenditures	\$ 2,626	3,400	3,950	19,955	19,955
L&L Zone B - Expenditures	1,795	3,400	3,950	2,704	2,704
L&L Zone C - Expenditures	1,797	3,401	3,950	64,546	64,546
Utilities	2,197	2,148	8,103	-	-
Water & Sewer	90	-	1,333	-	-
Street Lighting	1,457	1,192	1,284	-	-
<i>Total:</i>	<u>\$ 9,962</u>	<u>13,541</u>	<u>22,570</u>	<u>87,205</u>	<u>87,205</u>
Excess (deficit) of revenues over expenditures	\$ (6,444)	21,150	12,719	(50,231)	(50,231)
Beginning Fund Balance (All Funds)	\$ 55,712	49,268	70,418	83,137	83,137
Ending Fund Balance (All Funds)	<u>\$ 49,268</u>	<u>70,418</u>	<u>83,137</u>	<u>32,906</u>	<u>32,906</u>

**Capital Expenditure Detail**

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

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Program Income - Loan Payments	\$ -	-	-	-	-
Transfers In from CDBG/HOME Funds	5,890	4,928	4,898	5,890	25,704
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 5,890</u>	<u>4,928</u>	<u>4,898</u>	<u>5,890</u>	<u>25,704</u>
<b>Expenditures:</b>					
Special Department Expenditures	\$ 1,866	729	567	750	750
Municipal Code Updates	-	-	-	-	-
Housing Element Update	-	-	-	-	-
LAFCO Expenditures	9,805	9,836	11,803	11,803	11,803
Membership Dues - League of CA Cities	-	-	-	-	-
Economic Development Committee	-	-	-	-	-
Three Core Economic Development Committee	7,500	-	-	-	-
Community Promotion (Chamber/Vol Fire/Etc.)	-	-	-	-	-
Other Expenditures	-	-	-	-	-
<i>Total:</i>	<u>\$ 19,171</u>	<u>10,565</u>	<u>12,370</u>	<u>12,553</u>	<u>12,553</u>
Excess (deficit) of revenues over expenditures	\$ (13,281)	(5,637)	(7,472)	(6,663)	13,151
Beginning Fund Balance (All Funds)	\$ 34,650	21,369	15,732	8,260	8,260
Ending Fund Balance (All Funds)	<u>\$ 21,369</u>	<u>15,732</u>	<u>8,260</u>	<u>1,597</u>	<u>21,411</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Mall Maintenance Fund (Fund 331)**  
***ROLL INTO GENERAL FUND - MALL MAINTENANCE DIVISION***

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2024-25	MID-YEAR BUDGET FY 2024-25
<b>Revenues:</b>					
Other Refunds	\$ -	-	-	-	-
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
Other Expenditures	\$ 2	-	-	-	-
Transfers Out	-	-	-	-	22,971
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,971</u>
Excess (deficit) of revenues over expenditures	\$ (2)	-	-	-	(22,971)
Beginning Fund Balance	\$ 22,973	22,971	22,971	22,971	22,971
Ending Fund Balance	<u>\$ 22,971</u>	<u>22,971</u>	<u>22,971</u>	<u>22,971</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2024-25	MID-YEAR BUDGET FY 2024-25
<b>Capital Expenditures</b>					
Other Capital Projects	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
CA Recycling Grant	\$ -	-	-	-	-
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<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>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ 8,969	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>	<u>8,969</u>

**Capital Expenditure Detail**

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

**SPECIAL REVENUE  
FUNDS  
(CDBG / Housing)**

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Program Income - Loan Payments	\$ 6,289	4,928	4,898	5,890	25,704
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 6,289</u>	<u>4,928</u>	<u>4,898</u>	<u>5,890</u>	<u>25,704</u>
<b>Expenditures:</b>					
Transfer Out to Fund 330 (Community Fund)	\$ 5,890	4,928	4,898	5,890	25,704
Other Expenditures	399	-	-	-	-
<i>Total:</i>	<u>\$ 6,289</u>	<u>4,928</u>	<u>4,898</u>	<u>5,890</u>	<u>25,704</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-	-
Ending Fund Balance (All Funds)	\$ -	-	-	-	-

**Capital Expenditure Detail**

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

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

	<b>ACTUAL FY 2022-23</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ADOPTED BUDGET FY 2025-26</b>	<b>MID-YEAR BUDGET FY 2025-26</b>
<b>Revenues:</b>					
CDBG Grant Proceeds	\$ -	-	-	-	-
Transfers In - Loan Proceeds	-	-	-	-	-
Program Income Loan Payments	112,731	112,731	1,713,536	-	-
Interest Income	626	637	17,360	1,000	12,500
<i>Total:</i>	<u>\$ 113,357</u>	<u>113,368</u>	<u>1,730,896</u>	<u>1,000</u>	<u>12,500</u>
<b>Expenditures:</b>					
Professional Services	\$ -	-	-	10,000	10,000
Capital - ADA Door Upgrade	-	-	-	-	-
Administrative Expenses - Loan Monitoring	4,750	3,587	810	-	-
Transfers Out - Loan Payback	-	-	-	-	-
Capital Outlay	-	-	-	179,000	179,000
<i>Total:</i>	<u>\$ 4,750</u>	<u>3,587</u>	<u>810</u>	<u>189,000</u>	<u>189,000</u>
Excess (deficit) of revenues over expenditures	\$ 108,607	109,781	1,730,086	(188,000)	(176,500)
Beginning Fund Balance	\$ 19,063	127,670	237,451	1,967,537	1,967,537
Ending Fund Balance	<u>\$ 127,670</u>	<u>237,451</u>	<u>1,967,537</u>	<u>1,779,537</u>	<u>1,791,037</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**HOME Program Income Fund (Fund 347)**  
**ROLL INTO GENERAL FUND - CLOSE FUND OUT**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Program Income	\$ -	-	-	-	-
Interest Income	-	-	-	-	-
Transfers In	-	-	-	-	4,469
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,469</u>
<b>Expenditures:</b>					
Other Expenditures - Loan Monitoring	\$ 3,400	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (3,400)	-	-	-	4,469
Beginning Fund Balance	\$ (1,069)	(4,469)	(4,469)	(4,469)	(4,469)
Ending Fund Balance	<u>\$ (4,469)</u>	<u>(4,469)</u>	<u>(4,469)</u>	<u>(4,469)</u>	<u>-</u>

**Capital Expenditure Detail**

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

**SPECIAL REVENUE**

**FUNDS**

**(Projects)**

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

	<u>ACTUAL FY 2022-23</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Revenues:</b>					
Clean CA Grant Funding	\$ -	-	-	3,949,000	349,203
Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>3,949,000</u>	<u>349,203</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	7,315	91,888	3,949,000	250,000
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>7,315</u>	<u>91,888</u>	<u>3,949,000</u>	<u>250,000</u>
Excess (deficit) of revenues over expenditures	\$ -	(7,315)	(91,888)	-	99,203
Beginning Fund Balance (All Funds)	\$ -	-	(7,315)	(99,203)	(99,203)
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>(7,315)</u>	<u>(99,203)</u>	<u>(99,203)</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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Capital Expenditures</b>					
Sycamore Park Project	\$ -	7,315	91,888	3,949,000	250,000
<i>Total:</i>	<u>\$ -</u>	<u>7,315</u>	<u>91,888</u>	<u>3,949,000</u>	<u>250,000</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
SB-2 Planning Grant Revenue	\$ 143,263	-	-	-	-
Interest Income	-	1,102	1,249	-	-
<i>Total:</i>	<u>\$ 143,263</u>	<u>1,102</u>	<u>1,249</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>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 120,161	1,102	1,249	-	-
Beginning Fund Balance	\$ (62,139)	58,022	59,124	60,373	60,373
Ending Fund Balance	<u>\$ 58,022</u>	<u>59,124</u>	<u>60,373</u>	<u>60,373</u>	<u>60,373</u>

**Capital Expenditure Detail**

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

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
County CARES Act Shared Funding	\$ -	200,000	-	200,000	-
Proposition 68 Grant	-	-	6,514	177,000	-
Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>200,000</u>	<u>6,514</u>	<u>377,000</u>	<u>-</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	-	34,231	377,000	-
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>34,231</u>	<u>377,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	200,000	(27,717)	-	-
Beginning Fund Balance (All Funds)	\$ -	-	200,000	172,283	172,283
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>200,000</u>	<u>172,283</u>	<u>172,283</u>	<u>172,283</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Capital Expenditures</b>					
Sycamore Park Project	\$ -	-	34,231	377,000	349,283
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>34,231</u>	<u>377,000</u>	<u>349,283</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
HOME Grant Proceeds	\$ 10,794	-	-	-	-
Transfers In	-	-	-	-	-
Interest Income	139	342	316	-	-
<i>Total:</i>	<u>\$ 10,933</u>	<u>342</u>	<u>316</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>					
Other Expenditures - Administrative Costs	\$ 485	3,400	5,309	3,400	5,000
Other Expenditures - Loaned Funds	-	-	-	-	-
Transfers Out	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 485</u>	<u>3,400</u>	<u>5,309</u>	<u>3,400</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 10,448	(3,058)	(4,993)	(3,400)	(5,000)
Beginning Fund Balance	\$ 8,878	19,326	16,268	11,275	11,275
Ending Fund Balance	<u>\$ 19,326</u>	<u>16,268</u>	<u>11,275</u>	<u>7,875</u>	<u>6,275</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year 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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Revenues:</b>					
USDA Grant Revenues	\$ 33,154	2,378	-	95,000	37,512
Transfers In (General Fund Match)	-	-	-	7,250	7,250
Interest Income	-	-	-	-	-
<i>Total:</i>	<u>\$ 33,154</u>	<u>2,378</u>	<u>-</u>	<u>102,250</u>	<u>44,762</u>
<b>Expenditures:</b>					
Planning Expenditures	\$ 35,921	2,378	1,995	102,250	40,000
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 35,921</u>	<u>2,378</u>	<u>1,995</u>	<u>102,250</u>	<u>40,000</u>
Excess (deficit) of revenues over expenditures	\$ (2,767)	-	(1,995)	-	4,762
Beginning Fund Balance	\$ -	(2,767)	(2,767)	(4,762)	(4,762)
Ending Fund Balance	<u>\$ (2,767)</u>	<u>(2,767)</u>	<u>(4,762)</u>	<u>(4,762)</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>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
<b>Capital Expenditures</b>					
Other Capital Projects	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SPECIAL REVENUE**

**FUNDS**

**(Impact Fees)**

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ 512	395	675	-	91
Interest Income	220	23	53	-	50
<i>Total:</i>	<u>\$ 732</u>	<u>418</u>	<u>728</u>	<u>-</u>	<u>141</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	65,163	-	-	-	-
<i>Total:</i>	<u>\$ 65,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (64,431)	418	728	-	141
Beginning Fund Balance	\$ 66,143	1,712	2,130	2,858	2,858
Ending Fund Balance	<u>\$ 1,712</u>	<u>2,130</u>	<u>2,858</u>	<u>2,858</u>	<u>2,999</u>

**Capital Expenditure Detail**

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

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

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ 249	192	328	200	45
Interest Income	425	1,148	1,337	450	1,200
<i>Total:</i>	<u>\$ 674</u>	<u>1,340</u>	<u>1,665</u>	<u>650</u>	<u>1,245</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 674	1,340	1,665	650	1,245
Beginning Fund Balance	\$ 61,067	61,741	63,081	64,746	64,746
Ending Fund Balance	<u>\$ 61,741</u>	<u>63,081</u>	<u>64,746</u>	<u>65,396</u>	<u>65,991</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2025-26 Mid-Year Budget**  
**Storm Drainage Development Impact Fee Fund (Fund 360)**

	<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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Revenues:</b>					
Development Impact Fees	\$ 1,082	836	1,427	-	194
Interest Income	1,068	2,894	3,380	-	2,500
<i>Total:</i>	<u>\$ 2,150</u>	<u>3,730</u>	<u>4,807</u>	<u>-</u>	<u>2,694</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Transfers Out	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,150	3,730	4,807	-	2,694
Beginning Fund Balance	\$ 153,328	155,478	159,208	164,015	164,015
Ending Fund Balance	<u>\$ 155,478</u>	<u>159,208</u>	<u>164,015</u>	<u>164,015</u>	<u>166,709</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>ADOPTED</u> <u>BUDGET</u> <u>FY 2025-26</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b>Capital Expenditures</b>					
Storm Drainage Capital Projects	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ 1,202	929	1,587	500	215
Interest Income	1,273	3,448	4,023	-	3,000
<i>Total:</i>	<u>\$ 2,475</u>	<u>4,377</u>	<u>5,610</u>	<u>500</u>	<u>3,215</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Transfer Out	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,475	4,377	5,610	500	3,215
Beginning Fund Balance	\$ 182,814	185,289	189,666	195,276	195,276
Ending Fund Balance	<u>\$ 185,289</u>	<u>189,666</u>	<u>195,276</u>	<u>195,776</u>	<u>198,491</u>

**Capital Expenditure Detail**

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

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ -	-	-	-	-
Interest Income	2,322	6,254	7,253	2,400	5,000
<i>Total:</i>	<u>\$ 2,322</u>	<u>6,254</u>	<u>7,253</u>	<u>2,400</u>	<u>5,000</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	-	25,665	12,430	12,430
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>25,665</u>	<u>12,430</u>	<u>12,430</u>
Excess (deficit) of revenues over expenditures	\$ 2,322	6,254	(18,412)	(10,030)	(7,430)
Beginning Fund Balance	\$ 334,782	337,104	343,358	324,946	324,946
Ending Fund Balance	<u>\$ 337,104</u>	<u>343,358</u>	<u>324,946</u>	<u>314,916</u>	<u>317,516</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Capital Expenditures</b>					
Parks Facilities Capital Projects	\$ -	-	25,665	12,430	12,430
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>25,665</u>	<u>12,430</u>	<u>12,430</u>

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ 645	1,633	851	600	115
Interest Income	2,706	7,313	8,503	3,500	6,750
<i>Total:</i>	<u>\$ 3,351</u>	<u>8,946</u>	<u>9,354</u>	<u>4,100</u>	<u>6,865</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,351	8,946	9,354	4,100	6,865
Beginning Fund Balance	\$ 389,758	393,109	402,055	411,409	411,409
Ending Fund Balance	<u>\$ 393,109</u>	<u>402,055</u>	<u>411,409</u>	<u>415,509</u>	<u>418,274</u>

**Capital Expenditure Detail**

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

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

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Revenues:</b>					
Development Impact Fees	\$ -	-	-	-	-
Interest Income	986	2,543	2,554	1,000	1,700
<i>Total:</i>	<u>\$ 986</u>	<u>2,543</u>	<u>2,554</u>	<u>1,000</u>	<u>1,700</u>
<b>Expenditures:</b>					
Other Expenditures	\$ -	-	-	-	-
Capital Outlay	-	24,846	-	-	12,646
<i>Total:</i>	<u>\$ -</u>	<u>24,846</u>	<u>-</u>	<u>-</u>	<u>12,646</u>
Excess (deficit) of revenues over expenditures	\$ 986	(22,303)	2,554	1,000	(10,946)
Beginning Fund Balance	\$ 142,214	143,200	120,897	123,451	123,451
Ending Fund Balance	<u>\$ 143,200</u>	<u>120,897</u>	<u>123,451</u>	<u>124,451</u>	<u>112,505</u>

**Capital Expenditure Detail**

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
<b>Capital Expenditures</b>					
Library Capital Projects	\$ -	24,846	-	-	12,646
<i>Total:</i>	<u>\$ -</u>	<u>24,846</u>	<u>-</u>	<u>-</u>	<u>12,646</u>



**City of Willows  
Resolution XX-2026**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS APPROVING THE MID-YEAR  
BUDGET RECOMMENDATIONS FOR FISCAL YEAR 2025-26**

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

**WHEREAS**, the City of Willows approved a budget for Fiscal Year 2025-26; and

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

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

**WHEREAS**, City staff recommend aligning the adopted operating budget with updated expectations based on previously approved budget amendments and current economic conditions.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Willows as follows:

1. The above recitals are true and correct and are hereby incorporated into this Resolution as findings of the City Council of the City of Willows.
2. The City Council hereby approves the FY 2025-26 Mid-Year Budget Adjustments as shown in the fund schedules incorporated herein.
3. This Resolution shall become effective immediately.

**PASSED, APPROVED AND ADOPTED** at a special meeting of the City Council on this 23<sup>rd</sup> day of March, 2026, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

APPROVED:

ATTESTED:

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

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