

City of Willows

Measure I

Annual Report



Presentation on

April 21, 2026

FY 2025-26 Measure I

-Why Measure I Matters-

- Maintains essential City services residents rely on every day.
- Supports public safety, infrastructure, and community programs.
- Provides a stable, locally controlled funding source.
- Helps the City maintain current service levels and operations.
- Without Measure I, the City would face service reductions and financial challenges.

FY 2025-26 Measure I - Agenda-

1. Overview of Measure I
2. Measure I - Revenues and Expenditures
3. Measure I Financial Forecast Overview
 - a) Measure I
 - b) General Fund Forecast
 - c) General Fund Reserve Balance
4. Discussion

FY 2025-26 Measure I Update

- Overview of Measure I -

This presentation provides an overview of Measure I revenues for fiscal year 2025–26, including actual collections to date, projected totals, and key factors influencing revenue trends throughout the year.

Measure I is expected to provide a consistent and reliable funding source that supports essential public services and allows the City to maintain current service levels provided there are no sudden increases in the General Fund budget and/or catastrophic events. Revenue projections indicate relatively stable growth of approximately 2% annually.

This information serves as a data-driven foundation for ongoing discussions related to fiscal planning and future community investments.

Measure I - Revenues and Expenditures

REVENUE	Actual FY 2025-26	Estimated Actual FY 2025-26
Transactions & Use Tax (Measure I)	\$ 1,363,420	\$ 2,275,000
EXPENDITURES		
City Attorney	\$ 32,223	\$ 72,600
Administration	50,982	67,976
Finance	16,500	21,500
General Office	106,140	106,140
Police	825,757	1,101,009
Fire	82,500	110,000
Community Development & Services	148,526	198,034
Civic Center	30,000	30,000
Library	167,775	223,700
City Wide	26,606	40,000
Total Expenditures	\$ 1,487,009	\$ 1,970,959
Excess/(Deficit) of Revenues over Expenditures	\$ (123,589)	\$ 304,041

- **Police Expenditures increased 49.5% from FY 2022-23 to FY 2025-26.**
- **Revenue is based upon payment through January 2026**
- **Expenditures are based upon payments through March 2026**

FY 2025-26

How are Measure I funds being used?

Measure I funding supports a wide range of City services. The following sections show how those funds are used across departments and programs. It supports continued essential city services and staffing, including Law Enforcement, Fire and Emergency Medical, City Attorney, Administration, Finance, General Office, Library, Human Resources, and IT services.

It also enables the City to provide key community services and programs such as planning and building permitting, swimming pool activities, and recreation. Additionally, it has supported filling the previously vacant full-time Mechanic position, as well as two new positions – Administrative Analyst and part-time temporary/seasonal PW Worker.

FY 2025-26 Measure I

-City Attorney-

Measure I supports essential legal services that protect the City, ensure compliance, and support effective decision-making.

- Provides legal advice and risk management for City operations.
- Supports litigation, code enforcement, and compliance activities.
- Ensures compliance with state laws, ADA requirements, and public records law.
- Assists with sensitive legal matters and provides the City Council with legal guidance.

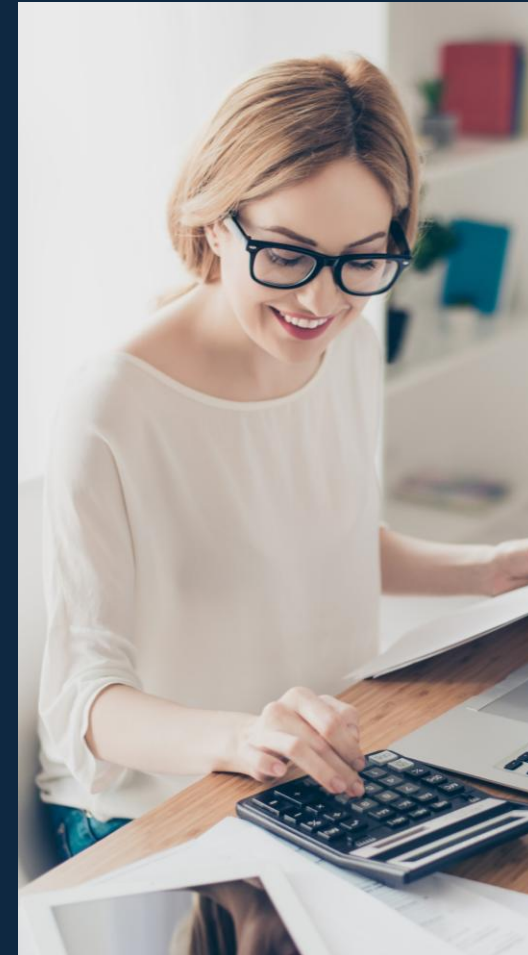


FY 2025-26 Measure I

- Administration -

Measure I supports essential administrative services that ensure transparent government operations and effective support for City Council and public processes.

- Oversees all city administration and day-to-day operations.
- Supports the City Council and policymaking process.
- Oversees elections, official records, and municipal code maintenance.
- Manages City Council agendas, meetings, and legislative documents.
- Prepares and coordinates legal notices, public documents, and compliance requirements.
- Administers bids, contracts, and official City processes.



FY 2025-26 Measure I

- Finance -

Measure I supports financial management services that ensure responsible use of public funds, transparency, and long-term financial stability.

- Prepares the City's annual budget and financial reports.
- Manages audits and financial compliance.
- Administers grants and funding sources.
- Oversees payroll, benefits, and financial operations.
- Develops financial forecasts and monitors revenues and expenditures.
- Establishes financial policies and internal controls.
- Coordinates and manages HR processes.
- Manages the City's Risk Management and Liability.
- Provides financial analysis to support decision-making.



FY 2025-26 Measure I - Law Enforcement -

Measure I supports the Glenn County Sheriff's Office contract with the City of Willows for law enforcement, dispatch and animal control services.

- Maintains reliable, consistent law enforcement services for the community.
- Ensures local oversight and accountability of contracted law enforcement services.
- Supports funding for emergency response and public safety operations.
- Provides transparency in the use of public safety funds.
- Allows the City to plan for future safety needs and service levels.
- Maximizes efficiency by leveraging County resources and expertise.



FY 2025-26 Measure I

- Fire -

Measure I supports fire services that protect lives, property, and ensure rapid emergency response to the community.

- Provides Advanced Life Support (ALS).
- Responds to emergency calls (9-1-1) and fire incidents.
- Supports hazardous materials response and emergency operations.
- Conducts fire prevention, inspections, and public safety education.
- Provides training to maintain readiness and safety standards.
- Performs administrative and operational support functions.
- Partially funds an Administrative Analyst position.



FY 2025-26 Measure I

- Community Development & Services -

Building, Planning & Engineering

Measure I supports planning and development services that guide growth, ensure safety, and maintain the City's infrastructure and long-term vision.

- Reviews and processes building permits, plans, and inspections.
- Enforces codes, zoning regulations, and compliance standards.
- Provides engineering review for development and public improvement projects.
- Conducts environmental review and development application processing.
- Supports long-range planning and infrastructure management.
- Oversees land use planning and zoning administration.



FY 2025-26 Measure I

- Community Development & Services -

Recreation & Pool

Measure I supports recreation programs and community spaces that enhance quality of life and provide activities for residents of all ages.

- Offers youth and adult recreation programs, including sports leagues.
- Provides seasonal activities such as summer swimming programs.
- Supports community programs like preschool and youth development.
- It will contribute to maintaining and operates the City swimming pool and recreation facilities.



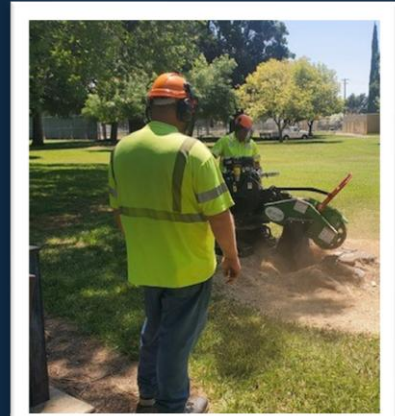
FY 2025-26 Measure I

- Community Development & Services -

Public Works

Measure I supports Public Works services that maintain the City's infrastructure, ensure safe streets, and keep public facilities operating.

- Maintains streets, sidewalks, lighting, and traffic safety systems.
- Oversees storm drainage, sewer systems, and infrastructure maintenance.
- Manages capital improvement projects and street repairs.
- Maintains parks, landscaping, and public spaces.
- Provides facility maintenance and improvements for City buildings.
- Supports infrastructure and public works projects.



FY 2025-26 Measure I

- Community Development & Services -

Mechanic

Measure I supports in-house vehicle and equipment maintenance that keeps City operations running efficiently and reduces repair costs.

- Performs maintenance and repairs on City vehicles and equipment.
- Keeps emergency and essential service vehicles operational.
- Reduces reliance on outside repair services and costs.
- Prevents major breakdowns through routine inspections.
- Improves efficiency and reliability of daily operations.
- Facilitates State reporting requirements (OSHA).

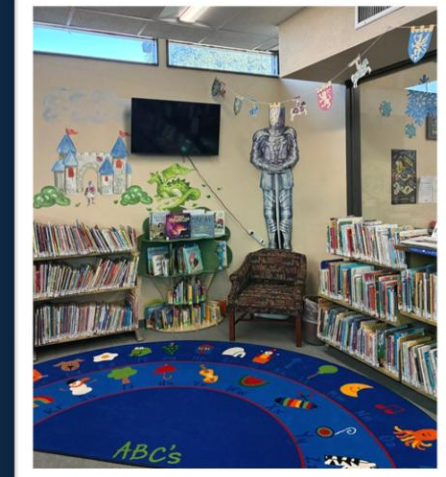


FY 2025-26 Measure I

- Library -

Measure I supports library services that provide education, technology access, and a vital community space for residents of all ages.

- Provides access to books, audiobooks, DVDs, and educational resources.
- Offers free public computers, internet access, and Wi-Fi.
- Supports children's programs, literacy, and educational activities.
- Serves as a safe and welcoming community space for all residents.
- Hosts community events and programs for families and youth.



FY 2025-26 Measure I – - City Wide Services -

Measure I supports City Wide Services which include Insurance and IT services that keep City systems secure, reliable, and accessible for staff and the community.

- Provides health and all liability insurances.
- Maintains secure network infrastructure, systems, and internet access.
- Protects City data through cybersecurity, backups, and system monitoring.
- Supports hardware, software, and system maintenance and updates.
- Manages email systems, user accounts, and access controls.
- Provides technical support and troubleshooting for City operations.
- Enables remote access, connectivity, and cloud-based services.



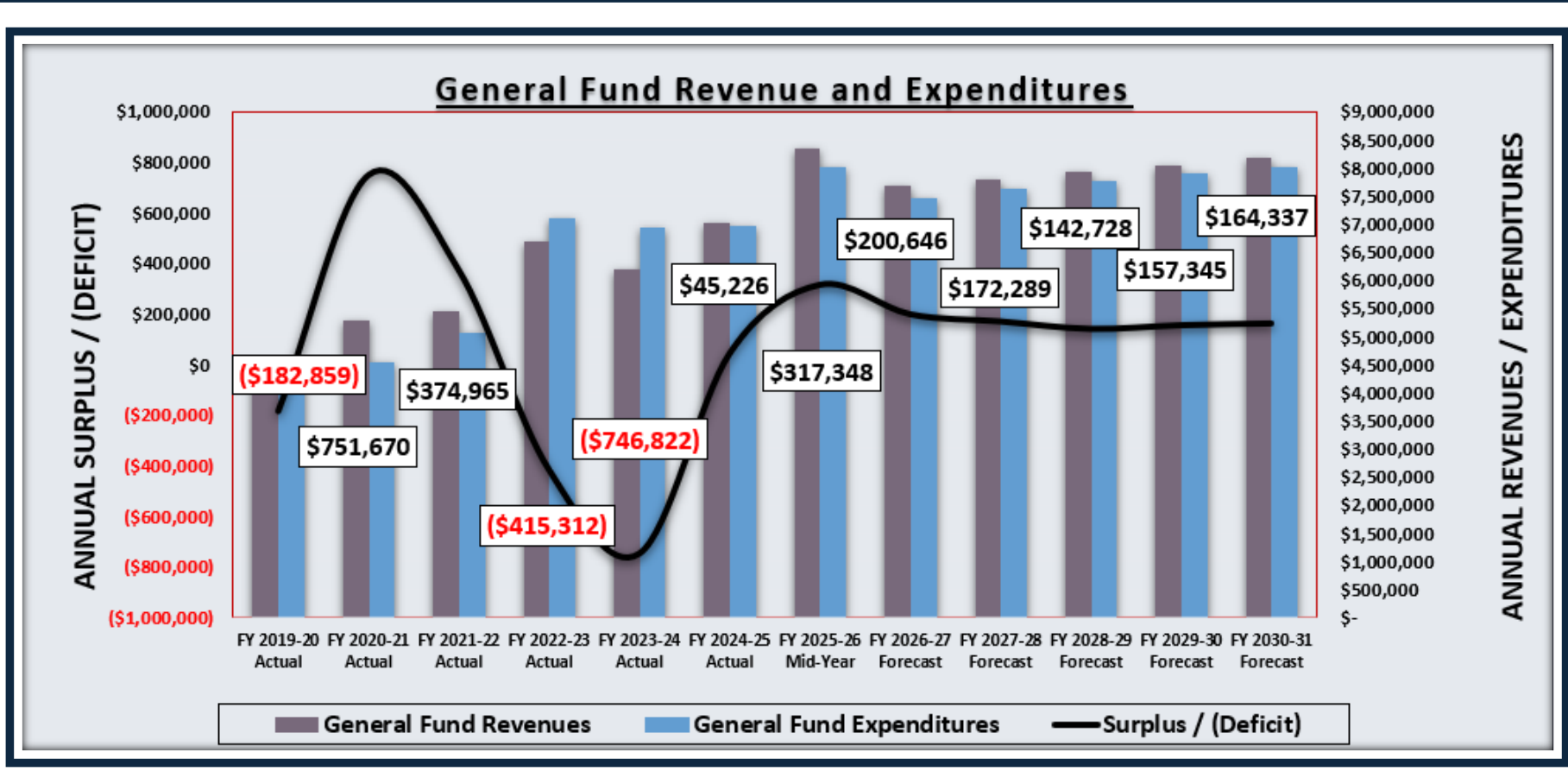
Measure I Financial Forecast Overview

FY 2025 - 2031

REVENUE	Estimated Actual	FORECAST				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Transactions & Use Tax (Measure I)	\$ 2,275,000	\$ 2,208,964	\$ 2,253,143	\$ 2,298,206	\$ 2,344,170	\$ 2,391,054
EXPENDITURES						
City Attorney	\$ 72,600	\$ 74,415	\$ 76,275	\$ 78,182	\$ 80,137	\$ 82,140
Administration	69,976	69,675	71,417	73,203	75,033	76,909
Finance	21,500	22,038	22,588	23,153	23,732	24,325
Police	1,101,009	1,128,534	1,156,748	1,185,666	1,215,308	1,245,691
Fire	110,000	112,750	115,569	118,458	121,419	124,455
Community Development & Services	198,034	202,985	208,059	213,261	218,592	224,057
Civic Center	30,000	30,750	31,519	32,307	33,114	33,942
Library	223,700	229,293	235,025	240,900	246,923	253,096
City Wide	146,140	149,794	153,538	157,377	161,311	165,344
Total Expenditures	1,970,959	2,020,233	2,070,739	2,122,507	2,175,570	2,229,959
Excess/(Deficit) of Revenues over Expenditures	\$ 304,041	\$ 188,731	\$ 182,404	\$ 175,699	\$ 168,600	\$ 161,094
General Fund Balance	\$ 1,591,223	\$ 1,791,869	\$ 1,964,158	\$ 2,106,886	\$ 2,264,231	\$ 2,428,568

Forecast Update

- General Fund Financial Forecast- With Measure I

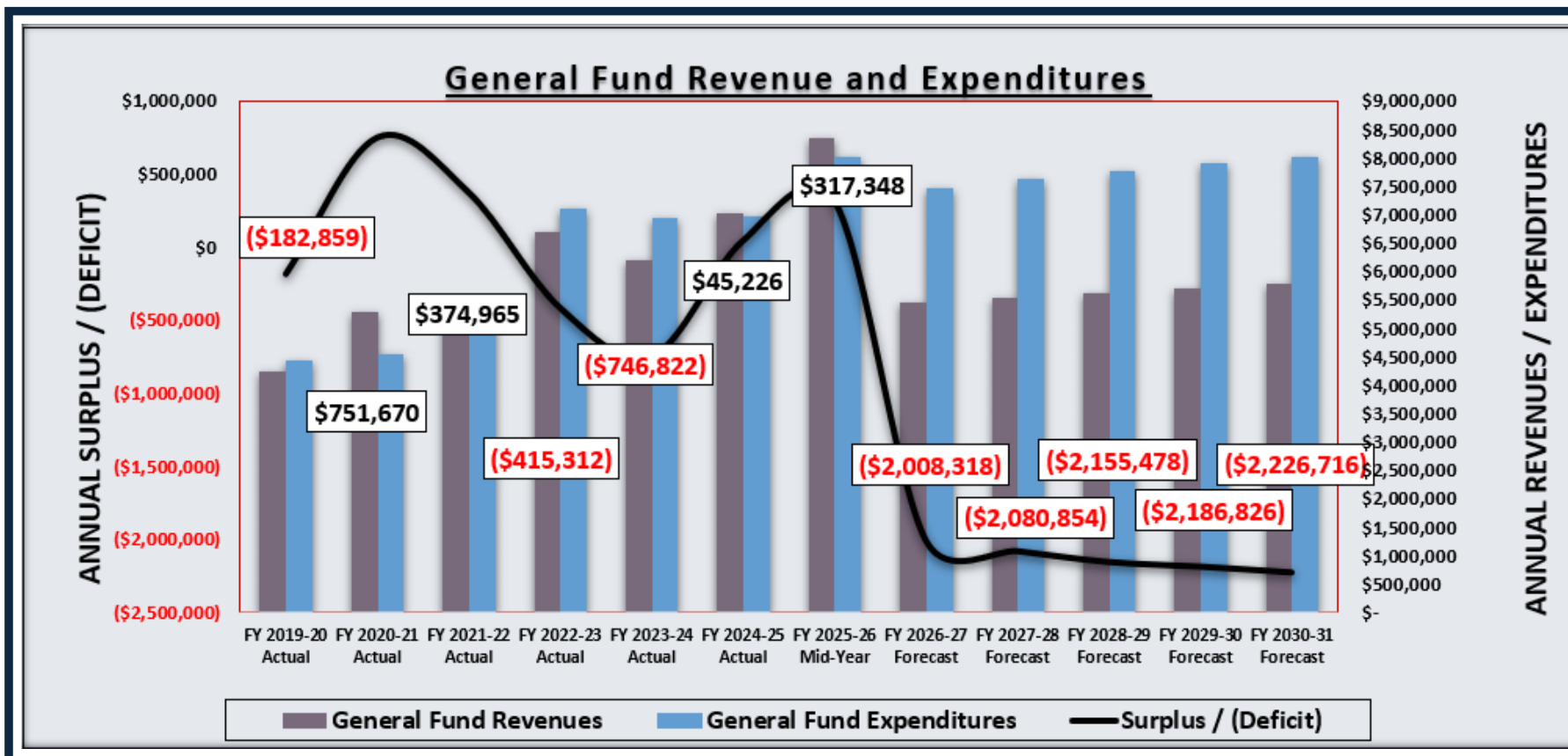


Notes:

- Forecast based on "Base Budget" concept.
- All positions currently authorized assumed filled as of March 2026 and forward.
- Model only includes negotiated salary increases.
- Revenues are currently stable with existing Law Enforcement Services Contract and CalPERS UAL costs.

Forecast Update

- General Fund Financial Forecast- With *OUT* Measure I



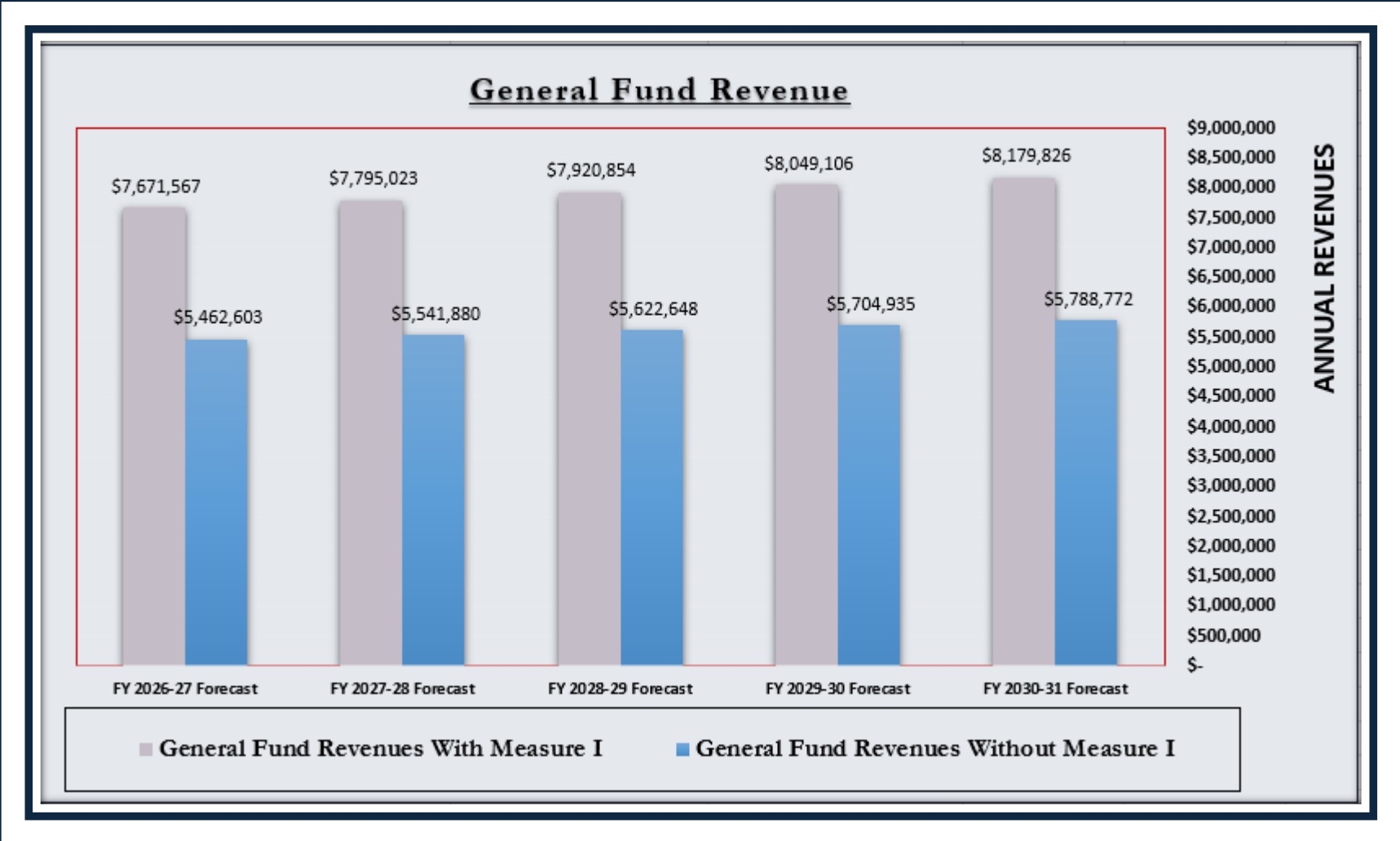
Notes:

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- All positions currently authorized assumed filled as of March 2026 and forward.
- Model only includes negotiated salary increases.
- Revenues currently stable with existing Police Services Contract and CalPERS UAL costs.

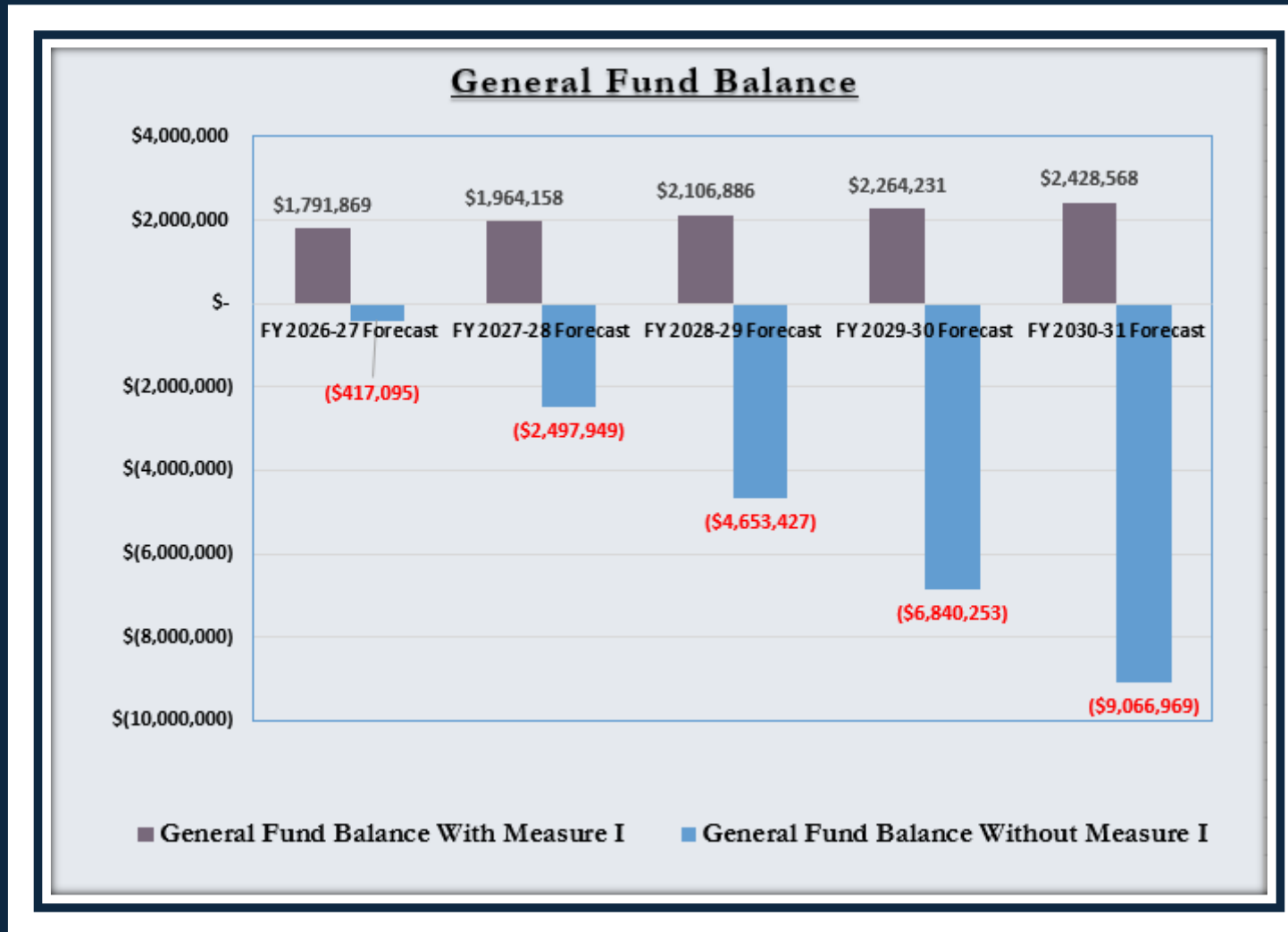
Forecast Update

- General Fund Financial Forecast -

FY 2026 - 31



Forecast Update - General Fund Reserve Balance- FY 2026 - 31



Without Measure I

Measure I provides essential funding that supports city services that the community relies on every day. It allows the city to maintain current service levels and continue serving residents. Without it, the City would face deep budget cuts and critical reductions in services and staffing levels.

Potential Impacts:

- Reduced public safety services (e.g., fire, sheriff, staffing, prevention).
- Cuts to community programs (e.g., recreation, pool, library services).
- Reduced planning and building services.
- Reduced street maintenance and significant delays in infrastructure projects.
- Limited and reduced staffing across all departments.
- Fewer resources to respond to emergencies and community needs.

FY 2025-26 Measure I Update
- Discussion -

Questions?