



# Willows City Council Regular Meeting

May 12, 2026  
Willows City Hall  
6:00 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

Watch the Council meeting online via Zoom: <https://us06web.zoom.us/j/86080685587>

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

If you have documents you would like to submit to the Council, please deliver or mail them to the City Clerk at 201 N. Lassen St., Willows, CA 95988, or email [cityclerk@cityofwillows.org](mailto:cityclerk@cityofwillows.org).

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **CHANGES TO THE AGENDA**
5. **CEREMONIAL**
  - a. **Proclamation – American Cheese Month**
  - b. **Proclamation – National Small Business Week**
  - c. **Proclamation – National Learn to Swim Day**
  - d. **Proclamation – Wildfire Awareness Month**
  - e. **Proclamation – National Public Works Week**

6. **PUBLIC COMMENT & CONSENT CALENDAR FORUM**

All items on the Consent Calendar are considered routine and may be approved with a single vote unless removed for separate discussion by the Council or City Manager. Individuals wishing to speak on Consent items or matters *not* on the agenda are asked to complete a Speaker Card and submit it to the City Clerk. All remarks shall be directed to the 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. **Register Approval**

Recommended Action: Approve general checking, payroll, and direct deposit check registers.  
Contact: Joei Harrison, Finance Director, [jharrison@cityofwillows.org](mailto:jharrison@cityofwillows.org)
- b. **Minutes Approval**

Recommended Action: Approve the minutes of the April 28, 2026 City Council Meeting and the

April 30, 2026, Special Joint City Council & Planning Commission Meeting.

Contact: Karleen Price, City Clerk, [kprice@cityofwillows.org](mailto:kprice@cityofwillows.org)

c. **Letter of Support: Glenn County Arts and Culture**

Recommended Action: Approve a Letter of Support for Glenn County Arts and Culture.

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

d. **Contract for Fire Services: Willows Rural Fire Protection District and the City of Willows**

Recommended Action: Approve the Memorandum of Understanding (MOU) between the City of Willows and the Willows Rural Fire Protection District (WRFPD), establishing updated terms for shared fire protection and administrative services totaling \$491,094.80 from July 1, 2026, through June 30, 2031.

Contact: Nathan Monck, Fire Chief, [nmonck@cityofwillows.org](mailto:nmonck@cityofwillows.org)

e. **Purchase of Library Computers**

Recommended Action: Authorize the City Manager to purchase five (5) library computers in an amount not to exceed \$7,000, with a future request to the Library Board of Trustees to reimburse the city for 50% of the cost using library trust funds.

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

7. **DISCUSSION & ACTION CALENDAR**

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. **Budget Workshop: FY 2026-27 Preliminary Budget Review**

Recommended Action: Receive the presentation of the FY 2026-27 Preliminary Budget for the City's General Fund and Sewer Fund and provide comments and direction to staff in preparation for the final budget approval process in June.

Contact: Joei Harrison, Finance Director, [jharrison@cityofwillows.org](mailto:jharrison@cityofwillows.org)

b. **Willows Police Department & Community Facilities District Formation, Professional Services**

Recommended Action: Authorize the City Manager to execute professional services agreements with Wulff, Hansen & Co. (Municipal Advisor), Stradling Yocca Carlson & Rauth (Formation Counsel), and Webb Municipal Finance (Special Tax Consultant) for the formation of a Mello-Roos Community Facilities District (CFD) to fund the startup capital costs and ongoing operational costs of the Willows Police Department (WPD); and provide direction to staff regarding the engagement of an elections consultant.

Presented by: Robert Pankratz, Wulff, Hansen & Company

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

c. **Proposition 218 Final Sewer Rate Study**

Recommended Action: Upon conclusion of the presentation, direct staff to initiate the Proposition 218 public hearing process.

Presented by: LT Municipal Consultants

Contact: Joe Bettencourt, Community Development & Services Director, [jbettencourt@cityofwillows.org](mailto:jbettencourt@cityofwillows.org)

## 8. PUBLIC HEARING

All matters in this section of the agenda are formal public hearings and will be 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. If you have any documentation you would like distributed to the Council, please give it to the City Clerk for distribution.

### a. **Weed Abatement Declaration: Public Hearing, Protest**

Recommended Action: Hold a public hearing and, upon conclusion, consider adoption of a resolution confirming the declaration of a public nuisance and direct staff to begin abatement on June 1, 2026, if parcels are not abated.

Contact: Nathan Monck, Fire Chief, [nmonck@cityofwillows.org](mailto:nmonck@cityofwillows.org)

## 9. COMMENTS & REPORTS

- a. **Council Correspondence**
- b. **City Council Comments & Reports**
- c. **City Manager's Report**

## 10. CLOSED SESSION

Prior to the City Council convening into Closed Session, the public will have an opportunity to address the Council regarding the item listed below, pursuant to Government Code §54954.3. Public Comments are generally restricted to three minutes.

- a. **Conference With Legal Counsel - Initiation of Litigation (54956.9(d)(4)) (one case)**
- b. **Public Employee Performance Evaluation (§ 54957)**  
Title: City Manager

## 11. ADJOURNMENT

**This agenda was posted on May 8, 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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# CEREMONIAL MATTERS



*City of Willows*

# *Proclamation*

## **American Cheese Month**

**WHEREAS**, American cheese has long been a staple of the nation’s culinary heritage, bringing comfort, flavor, and versatility to tables across the country; and

**WHEREAS**, the production and enjoyment of American cheese supports local businesses, dairy farmers, food artisans, and retailers, contributing to the economic vitality of our communities; and

**WHEREAS**, Masters Food Gallery is a leading national cheese supplier with one of the largest privately held cheese inventories in the country, and serves as a valued local source for specialty foods; and

**WHEREAS**, Sierra Nevada Cheese Company represents the rich dairy heritage of Northern California, producing high-quality cheeses and contributing to the region’s agricultural identity; and

**WHEREAS**, American Cheese Month provides an opportunity to recognize the history, craftsmanship, and innovation behind this beloved food, as well as to encourage residents to support local producers and businesses; and

**WHEREAS**, the City of Willows is proud to acknowledge the contributions of local businesses and organizations that enrich our community through food, culture, and shared experiences.

**NOW, THEREFORE, BE IT RESOLVED**, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, do hereby proclaim **May 2026** as **American Cheese Month** in the City of Willows, and encourage all residents to recognize and celebrate the role of American cheese and local producers in our community.

**IN WITNESS WHEREOF**, I have hereunto set my hand and official seal this **12th day of May 2026**.

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





*City of Willows*

# *Proclamation*

## *National Small Business Week*

**WHEREAS**, small businesses are the backbone of the American economy, creating jobs, driving innovation, and strengthening local communities; and

**WHEREAS**, small businesses in the City of Willows contribute significantly to the economic vitality, character, and quality of life in our community; and

**WHEREAS**, entrepreneurs and small business owners demonstrate resilience, creativity, and dedication in serving the needs of our residents; and

**WHEREAS**, the **Willows Chamber of Commerce** plays a vital role in supporting, promoting, and advocating for local businesses and fostering economic growth; and

**WHEREAS**, National Small Business Week is a time to recognize the invaluable contributions of small businesses and to celebrate their role in shaping the character and strength of our community.

**NOW, THEREFORE, BE IT RESOLVED**, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, do hereby proclaim the week of **May 3-9, 2026 as National Small Business Week**, and call upon all residents, community organizations, and local leaders to join in recognizing and supporting the small businesses that are vital to our economy and essential to the unique identity of our community.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this **12<sup>th</sup> day of May 2026**.

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





*City of Willows*

# *Proclamation*

## **National Learn to Swim Day**

**WHEREAS**, drowning is a leading cause of accidental death, particularly among young children, and is preventable through proper education and awareness; and

**WHEREAS**, learning to swim is an essential life skill that promotes water safety, confidence, and physical fitness for individuals of all ages; and

**WHEREAS**, organizations such as the **Willows Hydrojets** play a vital role in teaching and developing swimming skills, promoting water safety, and providing opportunities for youth development in our community; and

**WHEREAS**, **National Learn to Swim Day** raises awareness about the importance of swim education and encourages individuals and families to prioritize water safety; and

**WHEREAS**, the City of Willows is committed to supporting programs and initiatives that promote health, safety, and well-being for all residents.

**NOW, THEREFORE, BE IT RESOLVED**, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, do hereby proclaim **May 16, 2026**, as **National Learn to Swim Day** in the City of Willows, and encourage all residents to learn water safety skills and support local swim programs.

**IN WITNESS WHEREOF**, I have hereunto set my hand and official seal this 12th day of May 2026.

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



**MAY IS  
WILDFIRE  
AWARENESS  
MONTH**

*City of Willows*

# *Proclamation*

## **Wildfire Awareness Month**

**WHEREAS**, wildfires pose a significant threat to life, property, and natural resources in the City of Willows and throughout California; and

**WHEREAS**, increasing temperatures, prolonged drought, and changing climate conditions have heightened the risk and severity of wildfires in our region; and

**WHEREAS**, proactive measures such as creating defensible space, maintaining properties, and following fire-safe practices can greatly reduce the risk of wildfire damage; and

**WHEREAS**, public awareness, community preparedness, and collaboration among residents, local agencies, and emergency responders are essential to reducing wildfire risk and ensuring public safety; and

**WHEREAS**, **Wildfire Awareness Month** serves as an opportunity to educate residents about fire prevention, preparedness, and evacuation planning; and

**WHEREAS**, the **Willows Fire Department** and **Willows Rural Fire Protection District** play a critical role in fire prevention, emergency response, and protecting the lives and property of our community; and

**WHEREAS**, the City of Willows is committed to promoting safety, resilience, and environmental stewardship within our community.

**NOW, THEREFORE, BE IT RESOLVED**, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, do hereby proclaim **May 2026** as “**Wildfire Awareness Month**” in the City of Willows, and urge all residents to take action to reduce wildfire risk and protect their homes, families, and community.

**IN WITNESS WHEREOF**, I have hereunto set my hand and official seal this **12th day of May 2026**.

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





City of Willows

*Proclamation*

***National Public Works Week***

**WHEREAS**, public works professionals provide essential services that support the health, safety, and quality of life of our community, including water, sewer, streets, and infrastructure maintenance; and

**WHEREAS**, these dedicated individuals plan, build, manage, and maintain the systems that sustain our daily lives and ensure the efficient operation of the City of Willows; and

**WHEREAS**, public works employees respond to emergencies, protect public health, and contribute to the resilience and sustainability of our community; and

**WHEREAS**, National Public Works Week serves to recognize the contributions of public works professionals and to raise awareness about the vital role they play in our society; and

**WHEREAS**, the City of Willows is proud to recognize the commitment, skill, and service of its public works staff; and

**WHEREAS**, the City of Willows will celebrate **National Public Works Week** with an **Equipment Showcase and Community Barbecue on Thursday, May 21, 2026**, highlighting the work and dedication of its public works staff.

***NOW, THEREFORE, BE IT RESOLVED***, I, Evan Hutson, Mayor of the City of Willows and on behalf of the Willows City Council and the Citizens of Willows, do hereby proclaim **May 17–23, 2026**, as **National Public Works Week** in the City of Willows, and encourage all residents to join in recognizing the important contributions of public works professionals.

**IN WITNESS WHEREOF**, I have hereunto set my hand and official seal this 12<sup>th</sup> day of May 2026.

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





# PUBLIC COMMENT & CONSENT CALENDAR FORUM



City of Willows

# Payment Register

APPKT00586 - CHECK RUN 4-24-26

Bank: Gen Chk - General Checking

Vendor Number	Vendor Name	Total Vendor Amount	
	**Void**	0.00	
Payment Type	Payment Number	Payment Date	Payment Amount
**Void Check	<a href="#">56661</a>	04/24/2026	0.00
**Void Check	<a href="#">56664</a>	04/24/2026	0.00
**Void Check	<a href="#">56666</a>	04/24/2026	0.00
**Void Check	<a href="#">56667</a>	04/24/2026	0.00
**Void Check	<a href="#">56668</a>	04/24/2026	0.00

Vendor Number	Vendor Name	Total Vendor Amount			
<a href="#">1008</a>	A.T. & T.	324.15			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56654</a>	04/24/2026	324.15		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">000025127001</a>	BAN - 9391061616 - 3-19-26 TO 4-18-26 SERVICE	04/23/2026	04/23/2026	0.00	293.81
<a href="#">000025127006</a>	BAN - 9391061624 - 3-19-26 TO 4-18-26 SERVICE	04/23/2026	04/23/2026	0.00	30.34

Vendor Number	Vendor Name	Total Vendor Amount			
<a href="#">1014</a>	ACCESS	102.51			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56655</a>	04/24/2026	102.51		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">12031427</a>	SHREDDING SERVICE APRIL 2026 - CW	04/23/2026	04/23/2026	0.00	102.51

Vendor Number	Vendor Name	Total Vendor Amount			
<a href="#">1052</a>	AMAZON CAPITAL SERVICES	2,814.26			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56656</a>	04/24/2026	2,814.26		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">1614-4JRL-QMGD</a>	TONER CARTRIDGE - LIBRARY	04/20/2026	04/20/2026	0.00	721.07
<a href="#">1FD6-HNRM-VDQX</a>	MATERIALS - LIBRARY	04/20/2026	04/20/2026	0.00	347.67
<a href="#">1LGT-9X46-4CG6</a>	SUPPLIES - LIBRARY	04/20/2026	04/20/2026	0.00	122.09
<a href="#">1LJG-YGX6-9X4F</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	17.40
<a href="#">1PVH-MXQG-YQ97</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	8.69
<a href="#">1RJN-TG9M-VPGM</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	91.40
<a href="#">1V9D-X93K-16NG</a>	85' TV, 3D PRINTING TOOLS & SUPPLIES - LIBRARY	04/20/2026	04/20/2026	0.00	1,309.71
<a href="#">1VFX-1CDF-VM33</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	35.75
<a href="#">1W4R-WY7L-NQND</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	51.09
<a href="#">1WFF-1GVY-91T3</a>	ZIP BOOKS GRANT - LIBRARY	04/20/2026	04/20/2026	0.00	61.36
<a href="#">1Y9D-DH4J-9GPL</a>	SUPPLIES - LIBRARY	04/20/2026	04/20/2026	0.00	48.03

Vendor Number	Vendor Name	Total Vendor Amount			
<a href="#">1068</a>	ANDY HEATH FINANCIAL SERV	2,145.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56657</a>	04/24/2026	2,145.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">26-04</a>	FINANCIAL CONSULTING 3-24-26 TO 4-21-26 - FIN	04/22/2026	04/22/2026	0.00	2,145.00

**Payment Register**

**APPKT00586 - CHECK RUN 4-24-26**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">2558</a>	B & B MEDICAL SERVICES					67.78
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56658</a>			04/24/2026		67.78
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426B&amp;BMS</a>	REIMBURSEMENT - BUSINESS LICENSE PAID TWICE	04/20/2026	04/20/2026	0.00	67.78	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1193</a>	CALIFORNIA BUILDING STAND					42.30
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56659</a>			04/24/2026		42.30
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426BSARF</a>	JANUARY - MARCH 2026 BSARF FEES - BUILD	04/23/2026	04/23/2026	0.00	42.30	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1172</a>	CALIFORNIA WATER SERVICE					4,359.49
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56660</a>			04/24/2026		4,359.49
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">1053836442-041026</a>	SERVICE TO 4-10-26 - LLAD ZONE C	04/23/2026	04/23/2026	0.00	116.93	
<a href="#">8491677777-041526</a>	SERVICE TO 4-15-26 - CW	04/24/2026	04/24/2026	0.00	4,242.56	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1252</a>	CLEARWAY ENERGY LLC					14,791.41
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56662</a>			04/24/2026		14,791.41
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">1830045</a>	MARCH 2026 SERVICE - SEWER	04/23/2026	04/23/2026	0.00	14,791.41	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1255</a>	COASTLAND CIVIL ENGINEERI					13,837.50
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56663</a>			04/24/2026		13,837.50
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">64159</a>	725024 ENCHROACHMENT PERMITS	04/23/2026	04/23/2026	0.00	1,243.75	
<a href="#">64160</a>	725445 CITY ENGINEERING FY25-26	04/23/2026	04/23/2026	0.00	3,218.75	
<a href="#">64161</a>	CIVIC CENTER ADA UGRADES CM	04/23/2026	04/23/2026	0.00	53.75	
<a href="#">64162</a>	LIFT STATION REHAB CM	04/23/2026	04/23/2026	0.00	53.75	
<a href="#">64163</a>	722188 SOUTH - DEVELOPMENT - RESIDENTIAL	04/23/2026	04/23/2026	0.00	632.50	
<a href="#">64164</a>	72-5456 - FY25-26 PAVEMENT REHAB	04/23/2026	04/23/2026	0.00	121.25	
<a href="#">64165</a>	725158 SYCAMORE PARK CCLGP FUNDED PROJECT	04/23/2026	04/23/2026	0.00	2,791.25	
<a href="#">64166</a>	SEWER REHAB 2025 CM	04/23/2026	04/23/2026	0.00	53.75	
<a href="#">64167</a>	725531 - LLAD FY 2026-27	04/23/2026	04/23/2026	0.00	1,070.00	
<a href="#">64168</a>	72-4441 - 257 N BUTTE ST - PERMIT #5429 - NVIH	04/23/2026	04/23/2026	0.00	927.50	
<a href="#">64235</a>	72-4441 - BUILDING DEPARTMENT SERVICES	04/23/2026	04/23/2026	0.00	991.25	
<a href="#">64236</a>	72-4441 - 1300 W WOOD ST PERMIT #5477-CHICKEN KIN	04/23/2026	04/23/2026	0.00	1,617.50	
<a href="#">64237</a>	72-4441 - 101 HARVEST DR-PERMIT #5568-MSTR GLRY FI	04/23/2026	04/23/2026	0.00	1,062.50	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2484</a>	COLUMBIA BANK COMMERCIAL CARD					5,935.28
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56665</a>			04/24/2026		5,935.28
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">BETTENCOURT033126-01</a>	PORTOLA HOTEL - ICSC MONTEREY ECONOMIC DEVEL	04/21/2026	04/21/2026	0.00	703.62	
<a href="#">BROWN033126-01</a>	DONUT WHEEL - DONUTS - SPECIAL MEETING	04/22/2026	04/22/2026	0.00	22.83	
<a href="#">ENOS033126-01</a>	GLENN COUNTY AIRPORT - FUEL - FIRE	04/21/2026	04/21/2026	0.00	56.30	
<a href="#">FUENTES033126-01</a>	SHASTA COLLEGE - SPRING 2026 CLASS - FIRE	04/21/2026	04/21/2026	0.00	256.50	
<a href="#">FUENTES033126-02</a>	SHASTA COLLEGE - SPRING 2026 CLASS - FIRE	04/21/2026	04/21/2026	0.00	168.50	
<a href="#">MONCK033126-01</a>	LC ACTION - 2 MOUNTED LIGHTS - FIRE	04/21/2026	04/21/2026	0.00	419.63	
<a href="#">MONCK033126-02</a>	SAFARI LAND - 2 HOLSTERS & LOCKS - FIRE	04/21/2026	04/21/2026	0.00	635.11	
<a href="#">MONCK033126-03</a>	AMERICAN RED CROSS - CPR CLASS FOR PUBLIC WORKS	04/21/2026	04/21/2026	0.00	252.00	
<a href="#">PFYLO33136-01</a>	WALMART - SHOP SUPPLIES - PUBLIC WORKS	04/21/2026	04/21/2026	0.00	74.78	

Payment Register

APPKT00586 - CHECK RUN 4-24-26

<a href="#">PRICE033126-01</a>	AMAZON - OFFICE SUPPLIES - CW	04/23/2026	04/23/2026	0.00	132.74
<a href="#">PRICE033126-02</a>	EDCO AWARDS - AWAARD FOR EMPLOYEE 20YRS	04/23/2026	04/23/2026	0.00	193.93
<a href="#">PRICE033126-03</a>	AMAZON - OFFICE SUPPLIES - CHAIR - CW	04/23/2026	04/23/2026	0.00	191.37
<a href="#">PRICE033126-04</a>	GODADDY - WEBSITE HOSTING 3 YEARS - CW	04/23/2026	04/23/2026	0.00	347.66
<a href="#">PRICE033126-05</a>	AMAZON - OFFICE SUPPLIES - CW	04/23/2026	04/23/2026	0.00	33.62
<a href="#">PRICE033126-06</a>	AMAZON - OFFICE SUPPLIES & PARK SUPPLIES	04/23/2026	04/23/2026	0.00	208.97
<a href="#">PRICE033126-07</a>	WALMART - CITY COUNCIL SNACKS	04/23/2026	04/23/2026	0.00	34.06
<a href="#">PRICE033126-08</a>	AMAZON - OFFICE SUPPLIES - CW	04/23/2026	04/23/2026	0.00	18.87
<a href="#">PRICE033126-09</a>	GLOBAL INDUSTRIES - DISPLAY - OFFICE SUPPLIES - CW	04/23/2026	04/23/2026	0.00	267.46
<a href="#">PRICE033126-10</a>	TYLER - CREDIT CARD CONVENIENCE FEE	04/23/2026	04/23/2026	0.00	0.73
<a href="#">PRICE033126-11</a>	GLENN COUNTY RECORDER - NOTARY PUBLIC	04/23/2026	04/23/2026	0.00	21.00
<a href="#">PRICE033126-12</a>	AMAZON - LAMINATOR - OFFICE SUPPLIES- CW	04/23/2026	04/23/2026	0.00	43.85
<a href="#">PRICE033126-13</a>	AMAZON - A/C PUBLIC WORKS SHOP - PW	04/23/2026	04/23/2026	0.00	73.43
<a href="#">PRICE033126-14</a>	LINKEDIN - JOB POSTING - LIBRARY	04/23/2026	04/23/2026	0.00	8.00
<a href="#">PRICE033126-15</a>	AMAZON - SAFETY SUPPLIES - PUBLIC WORKS	04/23/2026	04/23/2026	0.00	85.94
<a href="#">PRICE033126-16</a>	AMAZON - BAT REPELLING SYSTEM - PUBLIC WORKS	04/23/2026	04/23/2026	0.00	65.24
<a href="#">PRICE033126-17</a>	AMAZON - REPLACE MICROPHONES - COUNCIL CHAMBER	04/23/2026	04/23/2026	0.00	116.33
<a href="#">WATSON033126-01</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	11.09
<a href="#">WATSON033126-02</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	19.27
<a href="#">WATSON033126-03</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	38.38
<a href="#">WATSON033126-04</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	14.78
<a href="#">WATSON033126-05</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	12.69
<a href="#">WATSON033126-06</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	10.59
<a href="#">WATSON033126-07</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	29.50
<a href="#">WATSON033126-08</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	10.85
<a href="#">WATSON033126-09</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	19.13
<a href="#">WATSON033126-10</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	58.49
<a href="#">WATSON033126-11</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	18.53
<a href="#">WATSON033126-12</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	17.94
<a href="#">WATSON033126-13</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	54.25
<a href="#">WATSON033126-14</a>	AMAZON - STORYTIME SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	10.86
<a href="#">WATSON033126-15</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	19.14
<a href="#">WATSON033126-16</a>	AMAZON - STORYTIME SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	70.41
<a href="#">WATSON033126-17</a>	BAMBU STORE - 3D PRINTER SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	934.55
<a href="#">WATSON033126-18</a>	AMAZON - ZIP BOOKS GRANT - LIBRARY	04/21/2026	04/21/2026	0.00	12.18
<a href="#">WATSON033126-19</a>	AMAZON - TECH EQUIPMENT - LIBRARY	04/21/2026	04/21/2026	0.00	21.72
<a href="#">WATSON033126-20</a>	AMAZON - STORYTIME SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	17.43
<a href="#">WATSON033126-21</a>	AMAZON - STORYTIME SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	15.98
<a href="#">WATSON033126-22</a>	AMAZON - STORYTIME SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	69.91
<a href="#">WATSON033126-23</a>	AMAZON - SUPPLIES - LIBRARY	04/21/2026	04/21/2026	0.00	32.29
<a href="#">WATSON033126-24</a>	REIMBURSEMENT - AMAZON - ZIP BOOKS GRANT - LIBRA	04/21/2026	04/21/2026	0.00	-17.15

Vendor Number	Vendor Name			Total Vendor Amount	
<a href="#">1275</a>	CORBIN WILLITS SYSTEMS			518.96	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56669</a>	04/24/2026	518.96		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">000C604151</a>	APRIL 2026 - MOM'S SOFTWARE - FIN	04/23/2026	04/23/2026	0.00	518.96

Vendor Number	Vendor Name			Total Vendor Amount	
<a href="#">1334</a>	DEPT. OF CONSERVATION			52.11	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56670</a>	04/24/2026	52.11		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">042426SMIF</a>	JANUARY - MARCH 2026 - SMIF FEES - ENG	04/23/2026	04/23/2026	0.00	52.11

**Payment Register**

**APPKT00586 - CHECK RUN 4-24-26**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">1429</a>	FEDEX					32.54
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56671</a>			04/24/2026		32.54
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">9-213-03434</a>	US BANK PAYMENT - FIN	04/20/2026	04/20/2026	0.00	32.54	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1467</a>	GAYNOR TELESYSTEMS, INC.					469.49
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56672</a>			04/24/2026		469.49
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">SUB4245.0426</a>	APRIL 2026 SERVICE - CW	04/20/2026	04/20/2026	0.00	469.49	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1498</a>	GLENN CO. OFFICE OF EDUCATION - LIVESCAN					52.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56673</a>			04/24/2026		52.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">INV26-00825</a>	LIVESCAN - NEW EMPLOYEE	04/20/2026	04/20/2026	0.00	52.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1606</a>	JEREMY'S PEST STOMPERS					55.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56674</a>			04/24/2026		55.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">432614</a>	APRIL 2026 SERVICE - CIVIC CENTER	04/21/2026	04/21/2026	0.00	55.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2553</a>	JOEI HARRISON					249.13
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56675</a>			04/24/2026		249.13
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426JH</a>	REIMBURSEMENT-MILEAGE TO CONFERENCE & FINGERP	04/21/2026	04/21/2026	0.00	249.13	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2559</a>	MARY FERREIRA					64.78
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56676</a>			04/24/2026		64.78
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426MF</a>	REIMBURSEMENT - BUSINESS LICENSE PAID TWICE	04/21/2026	04/21/2026	0.00	64.78	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1760</a>	MATSON & ISOM TECHNOLOGY					5,414.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56677</a>			04/24/2026		5,414.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">102454</a>	REMOTE ASSISTANCE - CW	04/21/2026	04/21/2026	0.00	215.00	
<a href="#">102722</a>	APRIL 2026 IT SERVICE - CW	04/23/2026	04/23/2026	0.00	5,199.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1770</a>	MENDES SUPPLY COMPANY					156.54
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56678</a>			04/24/2026		156.54
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">R084817</a>	PAPER TOWELS - PUBLIC WORKS	04/21/2026	04/21/2026	0.00	99.47	
<a href="#">R084988</a>	PAPER TOWELS - PUBLIC WORKS	04/21/2026	04/21/2026	0.00	156.54	
<a href="#">R084989A</a>	REFUND - PAPER TOWELS - PUBLIC WORKS	04/21/2026	04/21/2026	0.00	-99.47	

**Payment Register**

**APPKT00586 - CHECK RUN 4-24-26**

Vendor Number	Vendor Name					Total Vendor Amount
<a href="#">1778</a>	MIDAMERICA ADMIN & RETIRE					750.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56679</a>			04/24/2026		750.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426MA</a>	ANNUAL CONTRIBUTION - NEW EMPLOYEE	04/21/2026	04/21/2026	0.00	750.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2312</a>	NAPA AUTO PARTS					136.83
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56680</a>			04/24/2026		136.83
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">724534</a>	TUBING & COUPLINGS - ENGINE #3 - FIRE	04/21/2026	04/21/2026	0.00	136.83	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2373</a>	ODP BUSINESS SOLUTIONS					12.66
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56681</a>			04/24/2026		12.66
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">461521055001A</a>	BALANCE OF INVOICE DUE - TONER - CW	04/24/2026	04/24/2026	0.00	12.66	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">1143</a>	PEDRO BOBADILLA					576.92
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56682</a>			04/24/2026		576.92
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426PB</a>	RECREATIONAL SERVICES 4-11-26 TO 4-24-26 - REC	04/21/2026	04/21/2026	0.00	576.92	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2332</a>	PRENTICE LONG, PC					18,348.58
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56683</a>			04/24/2026		18,348.58
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">8513</a>	SERVICES RENDERED THROUGH 2-27-26 - CA	04/21/2026	04/21/2026	0.00	9,183.58	
<a href="#">8553</a>	SERVICES RENDERED THROUGH 3-31-26 - CA	04/22/2026	04/22/2026	0.00	9,165.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2183</a>	TIMIOS TITLE, A CALIFORNIA					149.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56684</a>			04/24/2026		149.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">042426TT</a>	459 S BUTTE ST - TITLE CHANGE - FIRE	04/23/2026	04/23/2026	0.00	149.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2447</a>	TOP NOTCH COMMERCIAL CLEANING					1,375.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56685</a>			04/24/2026		1,375.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">12765</a>	APRIL 2026 JANITORIAL SERVICE - CIVIC CENTER	04/23/2026	04/23/2026	0.00	1,375.00	
<b>Vendor Number</b>	<b>Vendor Name</b>					<b>Total Vendor Amount</b>
<a href="#">2189</a>	TOTAL IMAGING SOLUTIONS,					435.00
<b>Payment Type</b>	<b>Payment Number</b>			<b>Payment Date</b>		<b>Payment Amount</b>
Check	<a href="#">56686</a>			04/24/2026		435.00
<b>Payable Number</b>	<b>Description</b>	<b>Payable Date</b>	<b>Due Date</b>	<b>Discount Amount</b>	<b>Payable Amount</b>	
<a href="#">22190</a>	MICROFILM READER ANNUAL SERVICE AGRMNT-LIBRARY	04/23/2026	04/23/2026	0.00	435.00	

**Payment Register**

**APPKT00586 - CHECK RUN 4-24-26**

<b>Vendor Number</b> <a href="#">2207</a>	<b>Vendor Name</b> TYLER TECHNOLOGIES, INC			<b>Total Vendor Amount</b> 320.00	
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56687</a>		<b>Payment Date</b> 04/24/2026	<b>Payment Amount</b> 320.00	
<b>Payable Number</b> <a href="#">025-549408</a>	<b>Description</b> TUTORING - FINANCIALS - FIN	<b>Payable Date</b> 04/23/2026	<b>Due Date</b> 04/23/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 320.00

<b>Vendor Number</b> <a href="#">2433</a>	<b>Vendor Name</b> VESTIS			<b>Total Vendor Amount</b> 364.20	
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56688</a>		<b>Payment Date</b> 04/24/2026	<b>Payment Amount</b> 364.20	
<b>Payable Number</b> <a href="#">5067116780</a>	<b>Description</b> UNIFORM SERVICE - PUBLIC WORKS	<b>Payable Date</b> 04/23/2026	<b>Due Date</b> 04/23/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 182.10
<a href="#">5067122575</a>	UNIFORM SERVICE - PUBLIC WORKS	04/23/2026	04/23/2026	0.00	182.10

<b>Vendor Number</b> <a href="#">2295</a>	<b>Vendor Name</b> WILLOWS ACE HARDWARE			<b>Total Vendor Amount</b> 267.78	
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56689</a>		<b>Payment Date</b> 04/24/2026	<b>Payment Amount</b> 267.78	
<b>Payable Number</b> <a href="#">129673</a>	<b>Description</b> 3 WAY SWITCH - LIBRARY	<b>Payable Date</b> 04/23/2026	<b>Due Date</b> 04/23/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 2.60
<a href="#">132259</a>	2 CASTERS - BOOK CART - LIBRARY	04/23/2026	04/23/2026	0.00	15.20
<a href="#">136375</a>	CLEANING SUPPLIES & SPRINKLERS - FIRE	04/23/2026	04/23/2026	0.00	33.61
<a href="#">136383</a>	CLEANING SUPP & EXTENSION CORD - SMALL TOOLS - PV	04/23/2026	04/23/2026	0.00	86.97
<a href="#">136716</a>	SAW CHAIN & BAR OIL - TREES - PUBLIC WORKS	04/23/2026	04/23/2026	0.00	30.44
<a href="#">136717</a>	PUMP BILGE - SMALL TOOLS - PUBLIC WORKS	04/23/2026	04/23/2026	0.00	36.96
<a href="#">136810</a>	16 PACK BATTERIES - GARAGE SUPPLIES - PW	04/23/2026	04/23/2026	0.00	19.74
<a href="#">136920</a>	BAT REPELLENT - CIVIC CENTER	04/23/2026	04/23/2026	0.00	32.60
<a href="#">136921</a>	2 PACKS FASTENERS - LIBRARY	04/23/2026	04/23/2026	0.00	0.80
<a href="#">136958</a>	INDOOR FOGGER - CIVIC CENTER	04/23/2026	04/23/2026	0.00	8.86

<b>Vendor Number</b> <a href="#">2418</a>	<b>Vendor Name</b> WILLOWS LAMB DERBY PARADE			<b>Total Vendor Amount</b> 30.00	
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56690</a>		<b>Payment Date</b> 04/24/2026	<b>Payment Amount</b> 30.00	
<b>Payable Number</b> <a href="#">042426WLDP</a>	<b>Description</b> PARTICIPATE IN PARADE - LIBRARY	<b>Payable Date</b> 04/23/2026	<b>Due Date</b> 04/23/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 30.00

**Payment Summary**

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Gen Chk	Voided **Void Check	0	1	0.00	0.00
Gen Chk	Check	92	19	0.00	52,477.09
Gen Chk	Voided **Void Check	0	4	0.00	0.00
Gen Chk	Check	27	13	0.00	21,773.11
<b>Packet Totals:</b>		<b>119</b>	<b>37</b>	<b>0.00</b>	<b>74,250.20</b>

### Cash Fund Summary

Fund	Name	Amount
999	CASH CLEARING	-74,250.20
<b>Packet Totals:</b>		<b>-74,250.20</b>



City of Willows

# Payment Register

APPKT00589 - CHECK RUN 4-30-26  
01 - Vendor Set 01

Bank: Gen Chk - General Checking

Vendor Number	Vendor Name			Total Vendor Amount	
<a href="#">2418</a>	WILLOWS LAMB DERBY PARADE			30.00	
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	<a href="#">56691</a>	04/30/2026	30.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">043026WLD-GH</a>	PARTISIPATE IN PARADE - CITY COUNCIL	04/29/2026	04/29/2026	0.00	30.00

### Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Gen Chk	Check	1	1	0.00	30.00
<b>Packet Totals:</b>		<b>1</b>	<b>1</b>	<b>0.00</b>	<b>30.00</b>

### Cash Fund Summary

Fund	Name	Amount
999	CASH CLEARING	-30.00
<b>Packet Totals:</b>		<b>-30.00</b>



City of Willows

# Payment Register

APPKT00585 - Payroll Monthly Vendors April 2026

Bank: Gen Chk - General Checking

<b>Vendor Number</b>	<b>Vendor Name</b>	<b>Total Vendor Amount</b>
	**Void**	0.00
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b> <b>Payment Amount</b>
**Void Check	<a href="#">56650</a>	04/24/2026 0.00

<b>Vendor Number</b>	<b>Vendor Name</b>	<b>Total Vendor Amount</b>
<a href="#">1029</a>	AFLAC- FLEX ONE	770.38
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b> <b>Payment Amount</b>
Check	<a href="#">56648</a>	04/24/2026 770.38

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">INV0001745</a>	AFLAC DENTAL	04/10/2026	04/30/2026	0.00	84.90
<a href="#">INV0001746</a>	AFLAC CANCER	04/10/2026	04/30/2026	0.00	113.63
<a href="#">INV0001747</a>	AFLAC ACCIDENT	04/10/2026	04/10/2026	0.00	114.54
<a href="#">INV0001748</a>	AFLAC STD	04/10/2026	04/30/2026	0.00	17.94
<a href="#">INV0001749</a>	AFLAC EVENT/CRITICAL	04/10/2026	04/30/2026	0.00	54.18
<a href="#">INV0001775</a>	AFLAC DENTAL	04/24/2026	04/30/2026	0.00	84.90
<a href="#">INV0001776</a>	AFLAC CANCER	04/24/2026	04/30/2026	0.00	113.63
<a href="#">INV0001777</a>	AFLAC ACCIDENT	04/24/2026	04/24/2026	0.00	114.54
<a href="#">INV0001778</a>	AFLAC STD	04/24/2026	04/30/2026	0.00	17.94
<a href="#">INV0001779</a>	AFLAC EVENT/CRITICAL	04/24/2026	04/30/2026	0.00	54.18

<b>Vendor Number</b>	<b>Vendor Name</b>	<b>Total Vendor Amount</b>
<a href="#">2527</a>	ANTHEM BLUE CROSS OF CALIFORNIA	20,396.59
<b>Payment Type</b>	<b>Payment Number</b>	<b>Payment Date</b> <b>Payment Amount</b>
Check	<a href="#">56649</a>	04/24/2026 20,396.59

Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
<a href="#">INV0001753</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	415.13
<a href="#">INV0001754</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	845.52
<a href="#">INV0001755</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	1,019.93
<a href="#">INV0001756</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	376.47
<a href="#">INV0001757</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	634.67
<a href="#">INV0001758</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	1,446.81
<a href="#">INV0001759</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	515.34
<a href="#">INV0001760</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	881.25
<a href="#">INV0001761</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	1,914.52
<a href="#">INV0001762</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	791.60
<a href="#">INV0001763</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	498.57
<a href="#">INV0001764</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	453.78
<a href="#">INV0001765</a>	MEDICAL INSURANCE PREMIUM	04/10/2026	04/30/2026	0.00	404.73
<a href="#">INV0001783</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	415.12
<a href="#">INV0001784</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	845.52
<a href="#">INV0001785</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	1,019.92
<a href="#">INV0001786</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	376.47
<a href="#">INV0001787</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	634.66
<a href="#">INV0001788</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	1,446.80
<a href="#">INV0001789</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	515.33
<a href="#">INV0001790</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	881.25
<a href="#">INV0001791</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	1,914.52
<a href="#">INV0001792</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	791.60
<a href="#">INV0001793</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	498.57
<a href="#">INV0001794</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	453.78
<a href="#">INV0001795</a>	MEDICAL INSURANCE PREMIUM	04/24/2026	04/30/2026	0.00	404.73

**Payment Register**

**APPKT00585 - Payroll Monthly Vendors April 2026**

<b>Vendor Number</b> <a href="#">1194</a>	<b>Vendor Name</b> CALIFORNIA STATE DISBURSE					<b>Total Vendor Amount</b> 162.92
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56651</a>			<b>Payment Date</b> 04/24/2026		<b>Payment Amount</b> 162.92
<b>Payable Number</b> <a href="#">INV0001780</a>	<b>Description</b> CHILD SUPPORT	<b>Payable Date</b> 04/24/2026	<b>Due Date</b> 04/24/2026	<b>Discount Amount</b> 0.00		<b>Payable Amount</b> 162.92

<b>Vendor Number</b> <a href="#">1551</a>	<b>Vendor Name</b> HUMANA DENTAL/VISION					<b>Total Vendor Amount</b> 1,871.36
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56652</a>			<b>Payment Date</b> 04/24/2026		<b>Payment Amount</b> 1,871.36
<b>Payable Number</b> <a href="#">INV0001751</a>	<b>Description</b> DENTAL	<b>Payable Date</b> 04/10/2026	<b>Due Date</b> 04/30/2026	<b>Discount Amount</b> 0.00		<b>Payable Amount</b> 385.36
<a href="#">INV0001752</a>	DENTAL	04/10/2026	04/30/2026	0.00		448.68
<a href="#">INV0001767</a>	VISION	04/10/2026	04/30/2026	0.00		48.21
<a href="#">INV0001768</a>	VISION	04/10/2026	04/30/2026	0.00		40.12
<a href="#">INV0001781</a>	DENTAL	04/24/2026	04/30/2026	0.00		385.32
<a href="#">INV0001782</a>	DENTAL	04/24/2026	04/30/2026	0.00		472.13
<a href="#">INV0001798</a>	VISION	04/24/2026	04/30/2026	0.00		48.20
<a href="#">INV0001799</a>	VISION	04/24/2026	04/30/2026	0.00		43.34

<b>Vendor Number</b> <a href="#">2223</a>	<b>Vendor Name</b> UNITED PUBLIC EMPLOYEES A					<b>Total Vendor Amount</b> 242.30
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56653</a>			<b>Payment Date</b> 04/24/2026		<b>Payment Amount</b> 242.30
<b>Payable Number</b> <a href="#">INV0001797</a>	<b>Description</b> UPEC DUES	<b>Payable Date</b> 04/24/2026	<b>Due Date</b> 04/30/2026	<b>Discount Amount</b> 0.00		<b>Payable Amount</b> 242.30

### Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Gen Chk	Check	46	5	0.00	23,443.55
Gen Chk	Voided **Void Check	0	1	0.00	0.00
<b>Packet Totals:</b>		<b>46</b>	<b>6</b>	<b>0.00</b>	<b>23,443.55</b>

### Cash Fund Summary

Fund	Name	Amount
999	CASH CLEARING	-23,443.55
<b>Packet Totals:</b>		<b>-23,443.55</b>



City of Willows

# Payment Register

APPKT00594 - Biweekly Vendors 5-8-26  
01 - Vendor Set 01

Bank: Gen Chk - General Checking

<b>Vendor Number</b> <a href="#">1194</a>	<b>Vendor Name</b> CALIFORNIA STATE DISBURSE					<b>Total Vendor Amount</b> 162.92
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56692</a>				<b>Payment Date</b> 05/08/2026	<b>Payment Amount</b> 162.92
<b>Payable Number</b> <a href="#">INV0001811</a>	<b>Description</b> CHILD SUPPORT	<b>Payable Date</b> 05/08/2026	<b>Due Date</b> 05/08/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 162.92	

<b>Vendor Number</b> <a href="#">2223</a>	<b>Vendor Name</b> UNITED PUBLIC EMPLOYEES A					<b>Total Vendor Amount</b> 242.30
<b>Payment Type</b> Check	<b>Payment Number</b> <a href="#">56693</a>				<b>Payment Date</b> 05/08/2026	<b>Payment Amount</b> 242.30
<b>Payable Number</b> <a href="#">INV0001828</a>	<b>Description</b> UPEC DUES	<b>Payable Date</b> 05/08/2026	<b>Due Date</b> 05/31/2026	<b>Discount Amount</b> 0.00	<b>Payable Amount</b> 242.30	

### Payment Summary

Bank Code	Type	Payable Count	Payment Count	Discount	Payment
Gen Chk	Check	2	2	0.00	405.22
<b>Packet Totals:</b>		<b>2</b>	<b>2</b>	<b>0.00</b>	<b>405.22</b>

### Cash Fund Summary

Fund	Name	Amount
999	CASH CLEARING	-405.22
<b>Packet Totals:</b>		<b>-405.22</b>



City of Willows

# Payroll Check Register Checks

Pay Period: 4/20/2026-5/3/2026

Packet: PYPKT00627 - PAYROLL 4-20-26 TO 5-3-26 PAY DATE 5-8-26  
Payroll Set: Payroll Set 01 - 01

<b>Employee</b>	<b>Employee #</b>	<b>Check Type</b>	<b>Date</b>	<b>Amount</b>	<b>Number</b>
CANO, GABRIELA M	<a href="#">CAN01</a>	Regular	05/08/2026	53.85	41166
CASTORENA, SOFIA	<a href="#">CAST01</a>	Regular	05/08/2026	84.63	41167
CHAVIRA, JORDAN	<a href="#">CHA05</a>	Regular	05/08/2026	176.95	41168
GALLARDO-CANO, JOVANNY	<a href="#">GAL03</a>	Regular	05/08/2026	165.43	41169
GARCIA, OMAR	<a href="#">GAR14</a>	Regular	05/08/2026	107.71	41170
MEDINA, HUMBERTO	<a href="#">MED02</a>	Regular	05/08/2026	176.95	41171
NEWTON-PALACIOS, MICHEI	<a href="#">NEW00</a>	Regular	05/08/2026	107.71	41172



City of Willows

# Payroll Check Register

## Direct Deposits

Pay Period: 4/20/2026-5/3/2026

Packet: PYPKT00627 - PAYROLL 4-20-26 TO 5-3-26 PAY DATE 5-8-26

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Date	Amount	Number
BUSBY, MATTHEW	<a href="#">BUS01</a>	05/08/2026	227.62	2155
HANSEN, GARY L	<a href="#">HAN02</a>	05/08/2026	227.62	2156
PRIDE, LORRI A	<a href="#">PRI00</a>	05/08/2026	227.62	2157
THOMAS, RICHARD	<a href="#">THO00</a>	05/08/2026	227.62	2158
BROWN, MARTHA	<a href="#">BRO01</a>	05/08/2026	3,987.68	2159
PRICE, KARLEEN	<a href="#">PRI01</a>	05/08/2026	1,787.29	2160
HARRISON, JOEI	<a href="#">HAR01</a>	05/08/2026	2,485.34	2161
HAZLETT, ROBIN	<a href="#">HAZ01</a>	05/08/2026	1,603.69	2162
BROTT, SHERRY	<a href="#">BRO02</a>	05/08/2026	45.52	2163
CORUM, RAYMOND	<a href="#">COR02</a>	05/08/2026	45.52	2164
MCNEIL, MICHAEL JAMES	<a href="#">MCN00</a>	05/08/2026	45.52	2165
NYGARD, ROBYN	<a href="#">NYG00</a>	05/08/2026	45.52	2166
RICHARDSON, TARYN	<a href="#">RICO0</a>	05/08/2026	1,369.36	2167
RUSTENHOVEN, TARA L	<a href="#">RUS01</a>	05/08/2026	1,855.62	2168
GAMBOA, YADIRA	<a href="#">GAM00</a>	05/08/2026	439.45	2169
LUNA-SARINAS, CRISTINA	<a href="#">LUN00</a>	05/08/2026	458.89	2170
MYERS, KEVIN M	<a href="#">MYE00</a>	05/08/2026	400.71	2171
RUBALCAVA-TORRES, VIANKA	<a href="#">RUB01</a>	05/08/2026	1,374.18	2172
WATKINS, COLLEEN	<a href="#">WAT00</a>	05/08/2026	442.50	2173
WATSON, CHRISTINE	<a href="#">WAT01</a>	05/08/2026	2,712.88	2174
CHAVEZ, AIDEN	<a href="#">CHA04</a>	05/08/2026	200.03	2175
GALLARDO-CANO, NATALY	<a href="#">GAL01</a>	05/08/2026	76.93	2176
LARA-QUEZADA, EDGAR	<a href="#">LAR02</a>	05/08/2026	115.40	2177
ENOS, KYLE	<a href="#">ENO00</a>	05/08/2026	2,737.35	2178
FUENTES, JAIME	<a href="#">FUE01</a>	05/08/2026	3,515.33	2179
HUTSON, EVAN C	<a href="#">HUT01</a>	05/08/2026	659.37	2180
LOMBARD, TYLER JOSEPH	<a href="#">LOM00</a>	05/08/2026	1,824.64	2181
LOPEZ, JOSE	<a href="#">LOP02</a>	05/08/2026	773.33	2182
RAKESTRAW, SHANE	<a href="#">RAK00</a>	05/08/2026	122.94	2183
MINGS, MICHAEL E	<a href="#">MIN00</a>	05/08/2026	1,336.03	2184
RANDOLPH, MATTHEW	<a href="#">RAN01</a>	05/08/2026	1,394.54	2185
REED, JOSHUA	<a href="#">REE00</a>	05/08/2026	1,654.70	2186
VASQUEZ, PEDRO CEASAR	<a href="#">VAS01</a>	05/08/2026	1,991.02	2187
ZOLLER-HARRIS, TRAVIS	<a href="#">ZOL00</a>	05/08/2026	2,298.11	2188
BETTENCOURT, JOSEPH	<a href="#">BET01</a>	05/08/2026	3,691.18	2189
MONCK, NATHANIAL T	<a href="#">MON00</a>	05/08/2026	3,291.67	2190
PFYL, NATISA N	<a href="#">PFY00</a>	05/08/2026	2,007.31	2191



City of Willows

# Payroll Check Register

## Employee Pay Summary

Pay Period: 4/20/2026-5/3/2026

Packet: PYPKT00627 - PAYROLL 4-20-26 TO 5-3-26 PAY DATE 5-8-26

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Payment Date	Number	Earnings	Deductions	Taxes	Net
BETTENCOURT, JOSEPH	<a href="#">BET01</a>	05/08/2026	2189	5,052.08	404.17	956.73	3,691.18
BROTT, SHERRY	<a href="#">BRO02</a>	05/08/2026	2163	50.00	0.00	4.48	45.52
BROWN, MARTHA	<a href="#">BRO01</a>	05/08/2026	2159	6,613.46	919.78	1,706.00	3,987.68
BUSBY, MATTHEW	<a href="#">BUS01</a>	05/08/2026	2155	250.00	0.00	22.38	227.62
CANO, GABRIELA M	<a href="#">CAN01</a>	05/08/2026	41166	59.15	0.00	5.30	53.85
CASTORENA, SOFIA	<a href="#">CAST01</a>	05/08/2026	41167	92.95	0.00	8.32	84.63
CHAVEZ, AIDEN	<a href="#">CHA04</a>	05/08/2026	2175	219.70	0.00	19.67	200.03
CHAVIRA, JORDAN	<a href="#">CHA05</a>	05/08/2026	41168	194.35	0.00	17.40	176.95
CORUM, RAYMOND	<a href="#">COR02</a>	05/08/2026	2164	50.00	0.00	4.48	45.52
ENOS, KYLE	<a href="#">ENO00</a>	05/08/2026	2178	3,940.23	629.91	572.97	2,737.35
FUENTES, JAIME	<a href="#">FUE01</a>	05/08/2026	2179	4,514.08	426.47	572.28	3,515.33
GALLARDO-CANO, NATALY	<a href="#">GAL01</a>	05/08/2026	2176	84.50	0.00	7.57	76.93
GALLARDO-CANO, JOVANNY	<a href="#">GAL03</a>	05/08/2026	41169	181.68	0.00	16.25	165.43
GAMBOA, YADIRA	<a href="#">GAM00</a>	05/08/2026	2169	504.00	0.00	64.55	439.45
GARCIA, OMAR	<a href="#">GAR14</a>	05/08/2026	41170	118.30	0.00	10.59	107.71
HANSEN, GARY L	<a href="#">HAN02</a>	05/08/2026	2156	250.00	0.00	22.38	227.62
HARRISON, JOEI	<a href="#">HAR01</a>	05/08/2026	2161	4,783.00	1,884.11	413.55	2,485.34
HAZLETT, ROBIN	<a href="#">HAZ01</a>	05/08/2026	2162	2,124.79	336.79	184.31	1,603.69
HUTSON, EVAN C	<a href="#">HUT01</a>	05/08/2026	2180	744.25	0.00	84.88	659.37
LARA-QUEZADA, EDGAR	<a href="#">LAR02</a>	05/08/2026	2177	126.75	0.00	11.35	115.40
LOMBARD, TYLER JOSEPH	<a href="#">LOM00</a>	05/08/2026	2181	2,918.40	869.94	223.82	1,824.64
LOPEZ, JOSE	<a href="#">LOP02</a>	05/08/2026	2182	859.68	0.00	86.35	773.33
LUNA-SARINAS, CRISTINA	<a href="#">LUN00</a>	05/08/2026	2170	504.00	0.00	45.11	458.89
MCNEIL, MICHAEL JAMES	<a href="#">MCN00</a>	05/08/2026	2165	50.00	0.00	4.48	45.52
MEDINA, HUMBERTO	<a href="#">MED02</a>	05/08/2026	41171	194.35	0.00	17.40	176.95
MINGS, MICHAEL E	<a href="#">MIN00</a>	05/08/2026	2184	2,165.52	509.88	319.61	1,336.03
MONCK, NATHANIAL T	<a href="#">MON00</a>	05/08/2026	2190	5,396.15	807.98	1,296.50	3,291.67
MYERS, KEVIN M	<a href="#">MYE00</a>	05/08/2026	2171	440.10	0.00	39.39	400.71
NEWTON-PALACIOS, MICHE	<a href="#">NEW00</a>	05/08/2026	41172	118.30	0.00	10.59	107.71
NYGARD, ROBYN	<a href="#">NYG00</a>	05/08/2026	2166	50.00	0.00	4.48	45.52
PFYL, NATISA N	<a href="#">PFY00</a>	05/08/2026	2191	3,431.35	728.93	695.11	2,007.31
PRICE, KARLEEN	<a href="#">PRI01</a>	05/08/2026	2160	2,508.92	271.24	450.39	1,787.29
PRIDE, LORRI A	<a href="#">PRI00</a>	05/08/2026	2157	250.00	0.00	22.38	227.62
RAKESTRAW, SHANE	<a href="#">RAK00</a>	05/08/2026	2183	135.03	0.00	12.09	122.94
RANDOLPH, MATTHEW	<a href="#">RAN01</a>	05/08/2026	2185	1,977.60	244.56	338.50	1,394.54
REED, JOSHUA	<a href="#">REE00</a>	05/08/2026	2186	2,304.57	419.60	230.27	1,654.70
RICHARDSON, TARYN	<a href="#">RIC00</a>	05/08/2026	2167	1,871.20	176.92	324.92	1,369.36
RUBALCAVA-TORRES, VIANK	<a href="#">RUB01</a>	05/08/2026	2172	1,870.88	166.12	330.58	1,374.18
RUSTENHOVEN, TARA L	<a href="#">RUS01</a>	05/08/2026	2168	2,555.60	343.87	356.11	1,855.62
THOMAS, RICHARD	<a href="#">THO00</a>	05/08/2026	2158	250.00	0.00	22.38	227.62
VASQUEZ, PEDRO CEASAR	<a href="#">VAS01</a>	05/08/2026	2187	2,842.84	409.86	441.96	1,991.02
WATKINS, COLLEEN	<a href="#">WAT00</a>	05/08/2026	2173	486.00	0.00	43.50	442.50
WATSON, CHRISTINE	<a href="#">WAT01</a>	05/08/2026	2174	4,107.20	318.31	1,076.01	2,712.88
ZOLLER-HARRIS, TRAVIS	<a href="#">ZOL00</a>	05/08/2026	2188	3,081.48	277.62	505.75	2,298.11
<b>Totals:</b>				<b>70,322.44</b>	<b>10,146.06</b>	<b>11,603.12</b>	<b>48,573.26</b>



City of Willows

# Payroll Check Register Report Summary

Pay Period: 4/20/2026-5/3/2026

Packet: PYPKT00627 - PAYROLL 4-20-26 TO 5-3-26 PAY DATE 5-8-26  
Payroll Set: Payroll Set 01 - 01

Type	Count	Amount
Regular Checks	7	873.23
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	37	47,700.03
<b>Total</b>	<b>44</b>	<b>48,573.26</b>



# Willows City Council Regular Meeting Action Minutes

April 28, 2026  
Willows City Hall  
6:00 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

1. **CALL TO ORDER – 6:00 PM**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**

Councilmembers Present: Vice Mayor Thomas, Councilmember Busby, Councilmember Hansen, and Councilmember Pride

Councilmembers Absent: Mayor Hutson

4. **CHANGES TO THE AGENDA**
5. **CEREMONIAL**

- a. **Proclamation** – Light the Night for Fallen Firefighters – received by Nathan Monck, Fire Chief.
- b. **Proclamation** – National Library Week – received by Christine Watson, City Librarian.
- c. **Proclamation** – Earth Day – received by Joe Bettencourt, Community Development and Services Director.

## 6. **PUBLIC COMMENT & CONSENT CALENDAR FORUM**

- a. **Register Approval**  
Action: Approved general checking, payroll, and direct deposit check registers.
- b. **Minutes Approval**  
Action: Approved the minutes of March 23, 2026, Special City Council Meeting and March 24, 2026, City Council Meeting.
- c. **Letter of Support for SB-1041 - Fire Hardening Act of 2026**  
Action: Approved a letter of support for SB-1041, Fire Hardening Act of 2026.
- d. **Planning Commission Appointment**  
Action: Approved the appointment of Jesse Powell to the Willows Planning Commission for the term ending December 31, 2029.
- e. **Annual Weed and Rubbish Abatement Schedule**  
Action: Adopted Resolution 14-2026 declaring weeds, rubbish, refuse and dirt public nuisances; and approved the Weed and Rubbish Abatement Schedule for the 2026 fire season.

- f. **Preliminary Engineer’s Report - Landscape and Lighting Assessment District**  
Action: Adopted Resolution 15-2026 of intention to levy and collect annual assessments, approving the Preliminary Engineer’s Report for FY 2026-27 for the City of Willows Landscaping and Lighting Assessment District, and setting the time and date of the public hearing.

**Motion to approve the consent calendar as presented.**

**Moved/Seconded:** Councilmember Hansen/Councilmember Busby

**Yes:** Vice Mayor Thomas, Councilmembers Busby, Hansen, and Pride

**No:** None

**Absent:** Mayor Hutson

## 7. DISCUSSION & ACTION CALENDAR

- a. **Finance Tools to Fund Willows Police Department**

Action: Directed staff to pursue a Mello-Roos Community Facilities District for Police Department start-up and operational costs, with a Certificate of Participation as a backup financing option.

### **Public Comments**

Public Comment #1: Doug Ross, Resident

### **Roll Call**

**Moved/Seconded:** Councilmember Pride/Councilmember Hansen

**Yes:** Vice Mayor Thomas, Councilmembers Busby, Hansen, and Pride

**No:** None

**Absent:** Mayor Hutson

- b. **Proposition 218 Sewer Rate Study**

Action: Received the presentation from LT Municipal Consultants (LTMC) regarding the City’s Proposition 218 Sewer Rate Study and provided direction to staff.

- c. **SB 1 Transportation Funds – Project List for FY 2026-27**

Action: Approved Resolution 16-2026 adopting a list of projects for fiscal year 2026-27 funded by SB 1: the Road Repair and Accountability Act of 2017, and recommending the use of SB 1 monies to fund said projects.

### **Roll Call**

**Moved/Seconded:** Councilmember Hansen/Councilmember Busby

**Yes:** Vice Mayor Thomas, Councilmembers Busby, Hansen, and Pride

**No:** None

**Absent:** Mayor Hutson

## 8. COMMENTS AND REPORTS

- a. **Council Correspondence**

Councilmember Pride received an email correspondence from Greg Felton.

Vice Mayor Thomas received an invitation to a groundbreaking ceremony for the new Orland Youth & Family Behavioral Health Center.

**b. City Council Comments & Reports**

Councilmembers reported on various community events and meetings attended. Councilmember Pride provided an update on Wayfinding Signs and the Street Banner Program.

**c. City Manager's Report**

City Manager Marti Brown provided an update on the City's website.

She announced that the City will participate in the Lamb Derby Parade on May 9, 2026. Following the parade, both the Willows Public Library and the City will host informational tables. The City's table will support the ongoing 140th anniversary celebration by introducing a community time capsule and encouraging residents to contribute items for inclusion.

**9. CLOSED SESSION – 8:14 PM**

**a. Conference With Legal Counsel - Initiation of Litigation (54956.9(d)(4)) (one case)**

Report Out: No reportable action was taken.

**10. ADJOURNMENT – 8:37 PM**

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Karleen Price, City Clerk



# Special Joint City Council & Planning Commission Meeting Action Minutes

April 30, 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

Planning Commission  
Keith Corum, Chair  
Michael McNeil, Vice Chair  
Robyn Nygard, Commissioner  
Sherry Brott, Commissioner  
Jesse Powell, Commissioner

City Manager  
Marti Brown

City Planner  
Delanie Garlick

City Clerk  
Karleen Price

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

## Agenda

1. **CALL TO ORDER 5:32 PM**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**

Councilmembers Present: Mayor Hutson, Vice Mayor Thomas, Councilmembers Busby, Hansen, and Pride

Councilmembers Absent: None

**Councilmember Busby arrived at 6:24 PM**

Commissioners Present: Commissioners Nygard, Brott, and Powell

Commissioners Absent: Chair Corum, Vice Chair McNeil

4. **WORKSHOP PUBLIC COMMENT**
5. **MUNICIPAL CODE TITLE 18 (ZONING) WORKSHOP**

Action: City Council & Planning Commission participated in a public workshop to update Title 18 of the City of Willows Municipal Code.

**The meeting was recessed at 7:01 PM and reconvened at 7:09 PM.**

Staff was directed to:

- Schedule a second joint City Council and Planning Commission meeting to continue review of Title 18 of the Municipal Code; and
- Schedule a third meeting, with Harris & Associates participating via Zoom, to provide final recommendations.

**6. ADJOURNMENT 8:12 PM**

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Karleen Price, City Clerk



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Date: May 12, 2026  
To: Honorable Mayor and Councilmembers  
From: Marti Brown, City Manager  
Subject: Letter of Support: Glenn County Arts and Culture

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**Recommendation:**

Approve a letter of support for Glenn County Arts and Culture.

**Rationale for Recommendation:**

Glenn County Arts and Culture has requested a letter of support from the City of Willows so that it may be considered by the State of California to become the official State-Local Partner Agency of the California Arts Council.

**Background:**

Glenn County Arts and Culture has requested a letter of support from the City of Willows as part of its application to become an official State-Local Partner Agency with the California Arts Council.

Over the past few years, Glenn County Arts and Culture has worked to expand arts access, cultural engagement, and community programming throughout Glenn County. The organization has conducted community listening sessions, developed partnerships, and supported youth and community arts initiatives. Previously, the organization also participated in a mentorship program through the California Arts Council.

This year, Glenn County Arts and Culture is applying to transition from mentorship status to become an independent State-Local Partner Agency affiliated with and endorsed by the California Arts Council.

**Discussion & Analysis:**

Glenn County Arts and Culture has requested a letter of support from the City of Willows for its application to become a California Arts Council State-Local Partner Agency. The organization has demonstrated continued efforts to expand arts access and community engagement throughout Glenn County through outreach, partnerships, and cultural programming initiatives.

Supporting Glenn County Arts and Culture’s application aligns with the City’s interest in promoting community engagement, cultural enrichment, and regional partnerships. Approval of the attached letter would formally express the City Council’s support for the organization’s application and its efforts to strengthen arts and cultural opportunities within the County of Glenn.

**Consistency with Council Priorities and Goals:**

This item is consistent with Priority #4: Community Engagement and Priority #6: Quality of Life.

**Fiscal Impact:**

There is no fiscal impact to the city by issuing the attached letter of support.

**Attachments:**

- Attachment 1: Letter of Support for Glenn County Arts and Culture



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201 North Lassen • Willows, California 95988 • (530) 934-7041 • FAX: (530) 934-7402

May 12, 2026

**California Arts Council**

2750 Gateway Oaks Drive, Suite 300  
Sacramento, CA 95833

**RE: Letter of Support for Glenn County Arts and Culture**

Dear California Arts Council:

On behalf of the Willows City Council, I am pleased to provide this letter of support for the Glenn County Arts and Culture's application to become a State-Local Partner Agency with the California Arts Council.

In recent years, Glenn County Arts and Culture has demonstrated a strong commitment to building arts access, cultural engagement, and community connections throughout Glenn County. The organization's continued efforts to engage residents, support local artists, and create meaningful programming have contributed positively to the cultural vitality of Glenn County.

We are encouraged by the organization's thoughtful and inclusive approach to community engagement, including listening sessions, regional partnerships, youth programming, and efforts to ensure arts opportunities are accessible across Glenn County. Their work reflects a genuine understanding of the important role arts and culture play in strengthening communities and enhancing the quality of life.

As Glenn County Arts and Culture seeks to transition from mentorship status to an independent State-Local Partner, the Willows City Council believes that the organization is well-positioned to continue expanding its impact and serving as an important regional resource. The City of Willows values its collaborative relationship with the organization and supports its efforts to continue developing a long-term stable arts community and infrastructure for Glenn County.

We appreciate the California Arts Council's continued investment in rural arts organizations and strongly encourage the Council's favorable consideration of this application.

Very Sincerely,

Evan Hutson, Mayor  
City of Willows




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Date: May 12, 2026

To: Honorable Mayor and Councilmembers

From: Nathan Monck, Fire Chief  
Marti Brown, City Manager

Subject: Contract for Fire Services: Willows Rural Fire Protection District and the City of Willows

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**Recommendation:**

Approve the Memorandum of Understanding (MOU) between the City of Willows and the Willows Rural Fire Protection District (WRFPD), establishing updated terms for shared fire protection and administrative services totaling \$491,094.80 from July 1, 2026, through June 30, 2031.

**Rationale for Recommendation:**

Originally structured in 1978 and last updated in 2019, the current agreement has not kept pace with inflation, including rising personnel costs, training requirements, equipment demands, and service expectations. The renegotiation of this agreement for fire services was overdue.

**Background:**

The City of Willows Fire Department has provided fire protection, emergency response, and administrative support to WRFPD under a shared-services model since 1978. For more than four decades, financial increases to the contract have been de minimis, resulting in a long-term financial gap between the cost for services provided by the City and the WRFPD’s payment for those services.

In FY 2024-25, WRFPD paid approximately \$49,000 to the City for its fire service contract, far below the cost of staffing, training, equipment, and administrative support delivered by the City of Willows Fire Department on a per call basis.

Recognizing the need to modernize the agreement, the City and WRFPD conducted a joint analysis of response coverage, staffing, administrative duties, fleet maintenance responsibilities, and cost-sharing expectations. As a result of the analysis, the new recommended MOU fully updates service expectations, provides detailed assignments of administrative and operational responsibilities, reflects actual workload and resource demands, and establishes a multi-year, CPI-adjusted compensation structure that is more consistent with the actual cost of providing fire protection and services to the WRFPD.

## **Discussion & Analysis:**

The new recommended MOU is the result of multiple years of collaborative work between the City and WRFPD to modernize a 40-year-old cost-sharing model that no longer reflects operational realities and needs.

While some fiscal inequities remain, due to WRFPD's current revenue generation limitations, the recommended MOU provides the most equitable and sustainable cost-sharing structure to date. Recognizing an unsustainable structural deficit, the WRFPD pursued a Proposition 218 assessment increase in 2025, which has resulted in the first assessment increase since 1992.

The current MOU does not reflect the realities of operating a full-service fire department, including the cost of full-time career staff and administrative overhead. It does not include the administrative support received by the district from the City of Willows and only reflects emergency response coverage. The recommended MOU defines clear expectations for response, staffing, administration, and fleet maintenance, including the following:

- **Emergency Response:**  
The Willows Fire Department will respond to calls in both jurisdictions with the most appropriate apparatus staffed with a career firefighter, with volunteer apparatus responding when the career unit is unavailable.
- **Staffing:**  
The City will maintain one career firefighter on duty 24-7, 365-days per year supplemented by volunteer response.
- **Administrative Oversight:**  
The Willows Fire Chief will provide administrative support including budgeting, payroll, accounts payable/receivable, grants management, data and records management, and public records compliance.
- **WRFPD Oversight:**  
The WRFPD Board continues full authority over the district and provides an annual performance assessment of the City Fire Chief to inform the City Manager's performance evaluation.
- **Fleet Maintenance:**  
The City provides mechanic labor for routine and qualified repairs; WRFPD pays for parts and major external repairs.
- **Insurance and Indemnification:**  
Both parties maintain appropriate liability, workers' compensation, and auto insurance, with mutual indemnification terms.
- **Termination:**  
Either party may terminate the MOU with 180 days' notice, submitted no later than January 1 of any calendar year.

By modernizing the cost-sharing structure and establishing a predictable multi-year revenue schedule, the recommended MOU strengthens the City's fiscal position, improves cost recovery for fire services,

and contributes to the Council’s broader effort to build reserves and stabilize the General Fund. The MOU also advances the Council’s Public Safety priority by supporting a right-sized Fire Department with reliable 24/7 career staffing, enhanced operational sustainability, and clear administrative oversight, ensuring consistent and high-quality emergency response for both the City and WRFPD. Additionally, the agreement supports infrastructure and asset-management goals by improving the City’s ability to plan for equipment maintenance and long-term apparatus replacement. Overall, the MOU reinforces the City’s vision of a safe, thriving community and contributes positively to the quality of life for all residents.

While the updated MOU does not fully capture the actual cost of city staffing, equipment use, and administration, it substantially narrows the historical gap and represents the first agreement that is both:

- financially aligned with actual service delivery, and
- achievable within WRFPD’s existing and near-term revenue capacity.

WRFPD is the City’s closest and longest-standing operational partner, and the relationship between the two agencies is essential to maintaining effective and reliable fire and emergency services for the entire Willows and Rural District community. While the updated MOU does not fully cover the cost of services provided by the City, staff recommend and support this agreement because it represents a substantial and meaningful step in the right direction. The fiscal imbalance between the two agencies was not created overnight, and it would be unrealistic to expect it to be corrected overnight. The recommended MOU reflects the most equitable and achievable progress possible at this time and sets the foundation for continued improvements as WRFPD and City of Willows work to further increase the fiscal health and stability of their respective organizations.

**Consistency with Council Priorities and Goals:**

Approval of the recommended MOU directly supports and is consistent with the City Council’s Priority #1: Fiscal Stability and Priority #3: Public Safety.

**Fiscal Impact:**

The recommended MOU and payment schedule reflects a substantial improvement toward equity and sustainability while remaining financially feasible for WRFPD. Compensation is structured over a five-year term (FY 2026–2031) with an annual CPI cost increase as follows:

<b>Fiscal Year</b>	<b>Annual Payment</b>
Year 1	\$92,500.00
Year 2	\$95,275.00
Year 3	\$98,133.00
Year 4	\$101,077.24
Year 5	\$104,109.56
<b>Total</b>	<b>\$491,094.80</b>

This is a significant increase from the \$49,000 received in FY 2024-25 and marks the first meaningful financial adjustment of the MOU since the original 1978 partnership was established.

**Attachments:**

- Attachment 1: 2019 WRFPD/COW Agreement
- Attachment 2: 2026 WRFPD/COW Agreement

## AGREEMENT

THIS AGREEMENT made and entered into on October 17, 2019, between the CITY OF WILLOWS, hereinafter called "CITY", and the WILLOWS RURAL FIRE PROTECTION DISTRICT, hereinafter called "DISTRICT".

WHEREAS, the boundaries of the City and the District are adjoining, and the City and District, pursuant to Health and Safety Code Section 13050, desire to enter into an agreement providing for the supply of fire protection and firefighting services between the District and the City, as hereinafter set forth;

NOW, THEREFORE, and in consideration of the mutual promises contained herein the parties hereto agree as follows:

1. The Willows Fire Department will dispatch one unit of firefighting equipment on all fire and emergency calls within the District, except if the fire is to be reported as a grass fire the Willows Fire Department will dispatch one unit of the District's equipment driven by a Fire Fighter of the Willows Fire Department.
2. The Willows Fire Department will inspect equipment owned by the District daily and will report deficiencies to appropriate personnel of the District.
3. The Willows Fire Department will perform such maintenance to the equipment of the District as determined in the discretion of the Willows Fire Chief. The District will reimburse the City of Willows for any parts or supplies necessary for such maintenance.
4. The District shall be entitled to store fire equipment in the Willows Fire Station located at 445 South Butte Street, Willows, California.
5. District agrees to pay annually to the City of Willows 57 percent of the actual secured tax as reported by the County Auditor to the State Controller as reimbursement for services provided under this agreement.
6. The agreement shall become effective on October 17, 2019 and continue unless terminated as set forth in paragraph 7.
7. Either party may terminate this agreement by giving ninety (90) days' notice in writing to the other party of its intention to terminate this agreement. In the event of termination, the annual payment shall be prorated on a daily basis and

payment made to the party entitled thereto. This agreement may be amended at any time by mutual consent of both parties.

8. Each party shall maintain automotive liability and property damage insurance in the amounts of at least \$5,000,000 and \$500,000, respectively and general liability and property damage insurance in amounts of \$5,000,000 and \$500,000 respectively.
9. In the event of any damage to equipment of one party while under the control of the other party, and if the cost of repair exceeds \$500, then the party in whose control the equipment was at last time of damage shall pay all costs of repair exceeding the sum of \$500 but not to exceed the actual value of the piece of equipment at the time of damage.
10. The City and the District shall each pay one-half of the cost of workmen's compensation insurance for the Willows Volunteer Fire Department.
11. The District agrees to pay one-third the cost of the Volunteer Length of Service Award system for the Willows Volunteer Fire Department.
12. The District agrees to pay their share of dispatch service based upon yearly invoice provided by dispatch agency for the entire fiscal year for which services are provided. The City will provide a per call price during annual agreement invoice.
13. This agreement supersedes the agreement of the parties entered on November 20, 2013.

CITY OF WILLOWS

BY:  \_\_\_\_\_

Wayne Peabody, Interim City Manager

WILLOWS RURAL FIRE PROTECTION DISTRICT

BY:  \_\_\_\_\_

Larry Maben, Board Chairman

BY:  \_\_\_\_\_

Tara Rustenhoven, Board Secretary

**MEMORANDUM OF UNDERSTANDING FOR SHARED SERVICES BETWEEN THE WILLOWS RURAL FIRE PROTECTION DISTRICT AND THE CITY OF WILLOWS**

This Memorandum of Understanding (MOU) is made and entered into \_\_\_\_\_, 2026, by and between the Willows Rural Fire Protection District (“WRFPD”) and City of Willows (“City”). WRFPD and City are sometimes collectively referred to as the “parties” and singularly, as a “party.”

**RECITALS**

WHEREAS, coordination and cooperation in the performance of certain operational and administrative support services may lead to efficiencies and economies of scale; and

WHEREAS, WRFPD and City boundaries are adjoining; and

WHEREAS, WRFPD and City are willing, able, and possess the capacity to coordinate and cooperate in the performance of those operational and administrative support services; and

WHEREAS, WRFPD and City desire to enter a fruitful and sustained shared services relationship; and

WHEREAS, it is the desire of the Parties to address, by this MOU, all matters which are related to the operation and administrative support services to be provided by the City to WRFPD; and

WHEREAS, this MOU is authorized and provided for by Section 13878 of the Health and Safety Code and Title 1, Division 7, Chapter 5, Article 1 (commencing with Section 6500) of the Government Code; and

WHEREAS, the Parties acknowledge they have complied with the provisions of of the Meyers Miliias Brown Act, and Health and Safety Code section 13800 *et seq.*, including but not limited to sections 13861, 13862, and 13863.

NOW THEREFORE, in consideration of the promises, covenants, and agreements as set forth below, WRFPD and City agree as follows:

**AGREEMENT**

1. Response from City to WRFPD calls

The City Fire Department will respond with the most appropriate apparatus, staffed with a City career firefighter, to all emergency calls within the City and WRFPD boundaries. Should the career-staffed apparatus be committed to a prior emergency call, the primary response will be with the most appropriate apparatus staffed by firefighter volunteers.

2. Staffing and Response Expectations

The City will maintain daily minimum staffing of one (1) career firefighter per twenty-four (24) hour work period, 365 days a year. The emergency response generated by the Willows volunteers shall supplement the minimum daily staffing, but does not replace it.

3. Inspection of District Apparatus

City fire personnel shall conduct inspections of District apparatus in accordance with Willows Fire District policy and will correct any deficiencies. Deficiencies that cannot be immediately resolved will be reported to the City of Willows Fire Chief.

4. Administrative Support and WRFPD Evaluation of City Fire Chief

The City Fire Chief shall provide administrative oversight for the District, including accounts payable, accounts receivable, budget preparation and recommendations, payroll management, public records requests, records and data management, grant administration, and similar duties. The WRFPD Board of Directors will maintain ultimate authority over the District.

No later than September 30<sup>th</sup> of each year, the WRFPD will submit a written evaluation of the City Fire Chief to the City Manager to be considered during the Fire Chief's annual performance evaluation.

5. Fleet Maintenance

The City shall provide mechanic labor for the maintenance and repair of District apparatus, provided the City Mechanic is duly qualified to perform the required work. No major repairs or repairs requiring outside labor shall be undertaken without the prior authorization of the WRFPD Fire Chief.

District apparatus shall be accorded repair priority equal to that of City apparatus.

The District shall be solely responsible for the cost of procuring all necessary parts, supplies, and materials associated with such repairs.

6. District Storage of Equipment

WRFPD shall be entitled to store fire equipment in the Willows Fire Station located at 445 South Butte Street, Willows, California.

7. Payment for Services

- (a) WRFPD shall pay the City based on the schedule in Exhibit A, attached hereto and incorporated herein. The total compensation to the City under this MOU shall not exceed four hundred ninety-one thousand and ninety-four dollars and eighty cents (\$491,094.80).

- (b) Each Party is responsible for paying the wages and employer taxes, obtaining workers' compensation insurance, and providing all health, welfare, and retirement benefits for which each of their respective employees are eligible. The City will carry workers' compensation insurance for the volunteers, the cost of which is split as part of the compensation under this MOU.

8. Employment/Agency Status

- (a) Each person employed in the performance of operational and administrative support services pursuant to this MOU shall remain the officer, employee, or volunteer of his or her respective agency. Persons so employed shall be entitled only to the rights and privileges given to officers, employees, or volunteers of their own respective party. They shall not be entitled, as a result of providing services pursuant to this MOU, to any additional rights and privileges which may be given to officers, employees, or volunteers of the other party.

9. Term of Memorandum of Understanding

The term of this MOU shall commence on July 1, 2026, and shall expire on June 30, 2031, unless an extension or amendment is approved in writing by both parties.

10. Indemnification and Insurance

Each party shall indemnify, defend, protect, hold harmless and release the other party, its officers, agents and employees, from and against any and all claims, loss, proceedings, damages, causes of action, liability, costs, or expense (including attorneys' fees and witness costs) arising from or in connection with, or caused by any act or omission of the indemnifying party, its officers, agents, or employees in the performance of services under this MOU. This indemnification obligation shall not be limited in any way by any limitation on the amount or type of damages or compensation payable to or for the indemnifying party under workers' compensation acts, disability benefits act, or other employee benefit acts.

Each party shall maintain in effect, at its own cost and expense, the following insurance coverage provided either through a bona fide program of self-insurance, commercial insurance policies, or any combination thereof:

- (a) Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury, and personal and advertising injury with a limit no less than \$500,000, and a general aggregate limit of \$5,000,000.
- (b) Comprehensive automobile liability coverage, including non-owned and hired automotive liability, in the amount of \$5,000,000 per accident for bodily injury and property damage. Coverage shall be at least as broad as ISO Form CA 0001 (Code 1).
- (c) Workers' Compensation insurance, as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than \$1,000,000 per accident for bodily injury or disease.

- (d) Additionally, each party shall provide that each Party's insurance is primary and non-contributing insurance to any insurance or self-insurance maintained by the other Party and that the insurance of the other Party shall not be called upon to contribute to a loss covered by a Party's insurance.
- (e) Each party shall file certificates of insurance with the other, evidencing that the required insurance is in effect.

11. General Termination

Either party may terminate this MOU with no less than 180 days' notice, which must be provided no later than January 1 of any calendar year.

12. Method and Place of Giving Notice

All notices shall be made in writing and may be given by personal delivery or by mail. Notices sent by mail shall be addressed as follows:

Fire Chief  
Willows Rural Fire Protection District  
445 S. Butte Street  
Willows, California 95988

Fire Chief  
City of Willows  
445 S. Butte Street  
Willows, California 95988

When so addressed, notices shall be deemed given upon receipt via United States mail, postage prepaid, provided they are forwarded "registered" or "certified" with proof of receipt. In all other instances, notices shall be deemed given at the time of actual personal delivery. Changes may be made to the names and addresses of the persons to whom notices are to be served by giving notice pursuant to this paragraph.

13. Miscellaneous Provisions

- (a) This MOU constitutes the entire agreement between the parties with respect to the subject matter hereof, and all prior or contemporaneous agreements, understandings, and representations, oral or written, are superseded. This MOU may only be modified in writing, signed by both parties at the time of modification. This MOU may not be modified or waived by any oral agreement, whether executed or unexecuted.
- (b) Neither party shall assign or transfer any interest in this MOU, or any duty hereunder, without the written consent of the other, and no assignment or transfer shall be of any force or effect whatsoever unless and until the other party shall have consented thereto.

- (c) If any provision of this Contract is determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby. Each provision shall be valid and enforceable to the fullest extent permitted by law.
- (d) This MOU and the obligations hereunder shall be construed in accordance with the laws of the State of California. The parties hereto agree that venue for any legal disputes or litigation arising out of this Contract shall be in the County of Glenn, California.
- (e) There are no intended third-party beneficiaries of this MOU.

IN WITNESS WHEREOF, the parties hereto have executed this Contract on the date written below.

**CITY OF WILLOWS:**

**WILLOWS RURAL FIRE PROTECTION DISTRICT:**

By: \_\_\_\_\_  
 Marti Brown  
 City Manager  
 Date: \_\_\_\_\_

By: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

Approved as to form:

By: \_\_\_\_\_  
 Gretchen Stuhr  
 City Attorney



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Date: May 12, 2026  
To: Honorable Mayor and Councilmembers  
From: Marti Brown, City Manager  
Subject: Purchase of Library Computers

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**Recommendation:**

Authorize the City Manager to purchase five (5) library computers in an amount not to exceed \$7,000, with a future request to the Library Board of Trustees to reimburse the city for 50% of the cost using library trust funds.

**Rationale for Recommendation:**

The Library's public access computers are due for replacement to maintain reliable service for patrons. The City Librarian has identified cost savings of up to \$5,135.99 by purchasing on sale computers from Dell in the current fiscal year. Proceeding with the computer purchase now will ensure continued access to essential library services while achieving cost savings and avoiding potential price increases.

**Background:**

The Library provides public access computers for community use, supporting services such as internet access, job searches, and educational activities. These computers are used regularly by patrons and are an important component of library operations. The current equipment is aged and has reached the end of its useful life, prompting staff to evaluate replacement options to ensure continued service reliability.

**Discussion & Analysis:**

Staff obtained a quote through M&I for Dell Slim Pro model workstations totaling \$10,775.70. In evaluating cost-saving alternatives, the City Librarian identified comparable Dell Slim model workstations available directly through Dell at a total cost of \$5,639.71 under current sale pricing, with a regular (non-sale) price of \$6,599.95 plus tax.

While the M&I quote reflects the Dell Slim Pro model, which includes a five-year warranty, the Dell Slim model includes a four-year warranty and meets the operational needs of the library. Staff determined that the Dell Slim units provide sufficient performance and functionality for typical public access uses, including internet access, job searches, and educational activities.

Although the Slim Pro model offers an additional year of warranty coverage, the cost difference of over \$5,000 outweighs the added benefit of the extended warranty. The selected Dell Slim units provide a cost-effective solution while maintaining adequate reliability and support for library operations.

By selecting the Dell Slim model through the current sale, the City would realize a cost savings of approximately \$5,135.99 compared to the M&I quote, while still meeting library service needs. This approach allows the City to replace aging equipment in a fiscally responsible manner without compromising essential functionality.

Should the current sale pricing expire, the regular pricing for the Dell Slim units still represent a significant cost savings compared to the M&I quote.

**Consistency with Council Priorities and Goals:**

This item is consistent with the City Council's priorities of Priority #1: Financial Stability and Priority #6: Quality of Life.

**Fiscal Impact:**

The total cost of the purchase will not exceed \$7,000. However, staff recommends requesting a 50% reimbursement from the library trust funds at the next Library Board of Trustee meeting in June. If approved, the total cost to the City's General Fund would not exceed \$3500.

**Attachment:**

- Attachment 1: Dell Computer Quote

Free shipping. Easy returns within 30 days. See Details | Questions? Call 877-ASK-DELL or Click to Chat

# Cart (5 items)

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Items Quantity Price



### Dell Slim Desktop

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-  +

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\$6,599.95  
- \$1,350.00  
**\$5,249.95**

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#### Warranty & Support

Includes a Basic Onsite Service after remote diagnosis with Hardware-Only Support, 48 Month(s)

Upgrade to ProSupport Plus with ProSupport and AD and KYHD with Technical Customer Success Mgr, 48 Month(s) \$389.00 Per System

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Coupon

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Items (5)	\$6,599.95
Savings ⓘ	<b>- \$1,350.00</b>
Delivery	FREE
Estimated Tax ⓘ	\$389.76
<b>Total</b>	<b>\$5,639.71</b>

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# DISCUSSION & ACTION CALENDAR



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Date: May 12, 2026  
To: Honorable Mayor and City Councilmembers  
From: Joei Harrison, Finance Director  
Marti Brown, City Manager  
Subject: Budget Workshop: FY 2026-27 Preliminary Budget Review

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**Recommendation:**

Receive the presentation of the FY 2026-27 Preliminary Budget for the City’s General Fund and Sewer Fund and provide comments and direction to staff in preparation for the final budget approval process in June.

**Rationale for Recommendation:**

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

**Background:**

The FY 2026-27 Preliminary Budget Review focuses on management’s assessment of overall funding impacts likely to result during the fiscal year beginning July 1, 2026, in the context of a given base budget requirement and certain priorities provided by the City Council. Information presented herein is meant to serve as a guide to ultimately allow the City Council to provide any further direction to staff as the FY 2026-27 Proposed Budget is prepared.

With the passage of Measure I, the City’s overall financial position has stabilized; however, economic uncertainties continue to persist. These include inflationary pressures on the cost of public services, high interest rates, volatility in CalPERS investment returns and increasing unfunded pension liability costs, as well as inconsistent financial market activity. Given these factors and ongoing uncertainty, City staff continues to actively monitor economic conditions and assess their long-term impact on consumer behavior and, ultimately, the City’s budget.

**Discussion & Analysis:**

The following narrative and presentation offer an overview of the recommended FY 2026-27 preliminary budget, focusing on the General Fund and Wastewater (Sewer) Enterprise Fund, the majority of citywide operations.

**FY 2026-27 PRELIMINARY BUDGET - GENERAL FUND**

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

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2025-26 Estimated Actuals</b>	<b>\$ 8,749,191</b>	<b>\$ 8,022,491</b>
<b>FY 2026-27 Preliminary Budget</b>	<b>\$ 7,864,902</b>	<b>\$ 7,480,830</b>

As indicated above, the Preliminary General Fund Budget reflects projected revenues of \$7,864,902 and expenditures of \$7,480,830, resulting in a positive General Fund operating surplus of \$384,071 for FY 2026–27. This reflects a structurally balanced budget with no anticipated reliance on General Fund reserves to support ongoing operations. The key revenue and expenditure drivers underlying this position are outlined below.

FY 2026-27 budgeted revenue of \$7,864,902 reflects an approximate \$889,147 decrease from revenues anticipated to be collected in FY 2025-26, primarily due to:

- Anticipated 2.0% increase in Property Taxes consistent with current housing market activity and increase in State CPI;
- Anticipated 2.0% increase in Sales Tax consistent with the forecast provided by HdL (the City’s Sales Tax Consultant);
- Anticipated 2.5% increase in Sales in Measure I Sales Tax consistent with the forecast provided by HdL (the City’s Sales Tax Consultant) (decrease of \$66,000 due to transitional gap of businesses implementing Measure I);
- Anticipated 1.0% increase in Transient Occupancy Taxes consistent with current and prior year activity;
- A continued charge to the Sewer Enterprise Fund for general overhead absorbed by the General Fund (administrative staff; audit costs; City Hall utilities costs; legal retainer costs; information technology and financial system costs) \$301,808;
- Inclusion of reimbursed costs associated with Planning and Engineering activities \$105,000;
- Decrease in CalFire Grant supporting operational activities in the Fire Department (decrease of \$250,000);
- Decrease of OES Strike Team supporting operational activities in the Fire Department (decrease of \$356,000);

- Anticipated increase of Dispensary Fee - \$12,000;
- Decrease of Other Revenues due to Sale of Property and Library Insurance Claim (decrease of \$336,454); and
- Decrease in Transfers In due to lower anticipated Library Fund revenues, driven by reduced State funding (decrease of \$22,971).

FY 2026-27 budgeted expenditures of \$7,480,830 reflects an approximate decrease of \$541,661 from anticipated expenditures to be incurred in FY 2025-26, primarily due to:

- An increase to the City Attorney's Office appropriation for Code Enforcement services (\$10,000);
- An increase to personnel services cost in City Manager Department due to normal step increase, increase in Material & Services due to election cost and City Clerk membership and training (\$11,879);
- An increase in the Information Technology (IT) services contract due to new CloudShift server, six workstations, library network upgrade and library workstations (this is a new department; prior year expenditures were contained in the City Wide Department (\$148,784);
- An increase in Human Resources contracts due to completion of MOUs (this is a new department, and prior year expenditures were contained in the City Wide Department (\$15,000);
- An increase to personnel services costs in the Finance Department to account for two full-time positions filled for the entire year and one new part-time staff for utility billing, decrease in Material & Services due to Travel and Contractual Services (\$1,456);
- An overall decrease in the Planning Department. Personnel services increased to account for two full-time positions filled for the entire year, decrease in Material & Services due to Office Expense, and Professional Services due to the municipal code update (decrease of \$54,002);
- A decrease in the City Wide Department as a result of creating new IT and Human Resources Departments and moving expenses to those departments, as well as a result of purchasing new property (decrease of \$315,388);
- A decrease in the Civic Center Department due to damages to the Library Ceiling and Roof (decrease of \$130,000);
- An increase in personnel services costs in the Building Department to account for COLA increases (\$5,000);
- An increase in the Law Enforcement Services Contract with Glenn County (note: this contract budgeted a COLA increase of 3% in FY 2026-27) (increase of \$70,650);
- An increase of appropriations for Engineering to account for intensified activity (\$10,000);
- An increase in personnel services costs in Library Department to account for two full-time positions filled for the entire year (Library Director and Children's Librarian), a 2.5% COLA increase for part-time library clerks, increase in Material & Services due to Dues & Memberships, Special Department which includes Library Program, and Office Expense (\$36,291);

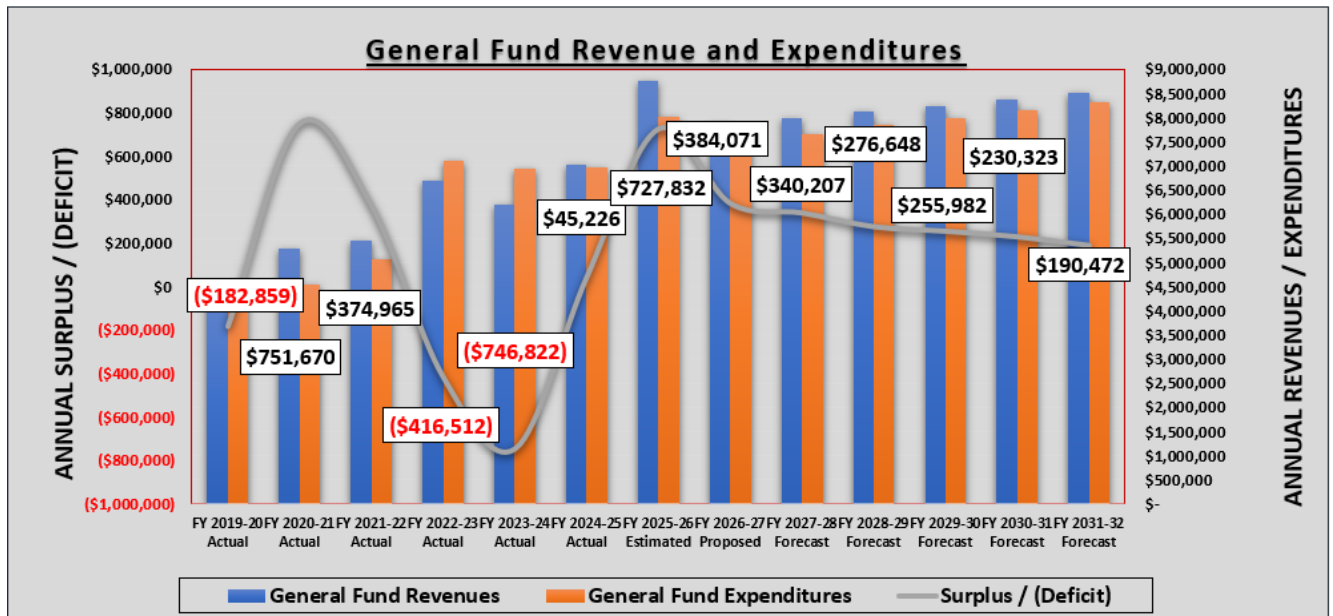
- A decrease in Recreation Department due to part-time salaries (decrease of \$2,657);
- An increase in personnel services costs in Swimming Pool Department to account for increase in state mandate minimum wage increase, and increase for Material & Supplies for chemicals (\$18,456);
- An increase in personnel services costs in Parks & Public Works Department to account for COLA increase, increase in Professional services for engineering cost needed for PW projects, and increase for Vehicle and Equipment Maintenance due to backlog of work (\$34,499);
- An increase in Parks Maintenance Department to account for increase in Special Department and Building maintenance due to repair and replacement of park equipment (\$11,300);
- An increase in Museum Maintenance Department to account for increase in Building maintenance due to landscaping cost (\$1,000);
- A decrease in Fire Department due to Personnel Service and increase in Material & Services for Weed Abatement and Code Enforcement (decrease of \$249,038) (note: OES Strike Team has been moved to Special Revenue Fund 450 all the associated revenue and expenditures have been moved for FY 2026-27);
- A decrease in Public Works Street Department due to Materials & Services of equipment rental (decrease of \$2,553);
- A decrease in non-departmental expenditures related to Materials and Services, the Gap Loan, transfer costs associated with monitoring the RDBG program, and capital project purchases, including the Public Works truck and Fire Department asphalt infrastructure project (decrease of \$159,632); and
- Offsetting reductions for multiple capital and other expenditures funded by one-time revenues (e.g., Public Works grants, Fire activities and equipment).

The FY 2026-27 Preliminary Budget assumes that all authorized positions will be filled for the entirety of the fiscal year (e.g., no vacancy savings built into the budget), although it should be noted that appropriations have been removed for one full-time Finance Analyst/Utility Biller and replaced with a part-time Finance Analyst/Utility Biller. Furthermore, the FY 2026-27 Preliminary Budget schedules include cost for COLA and step increase that was approved by the City Council on June 24, 2025.

Given the existing fiscal framework, the City is projected to experience a structural surplus of approximately \$384,000. With the future of the Public Safety contract still uncertain, the City has assumed a 3% CPI increase in future years for budgeting purposes. The projected surplus is the result of several fiscal factors, including:

- Voter approval of Measure I; and
- One-time revenues from fire grants, the sale of city-owned property, and the Library roof insurance claim.

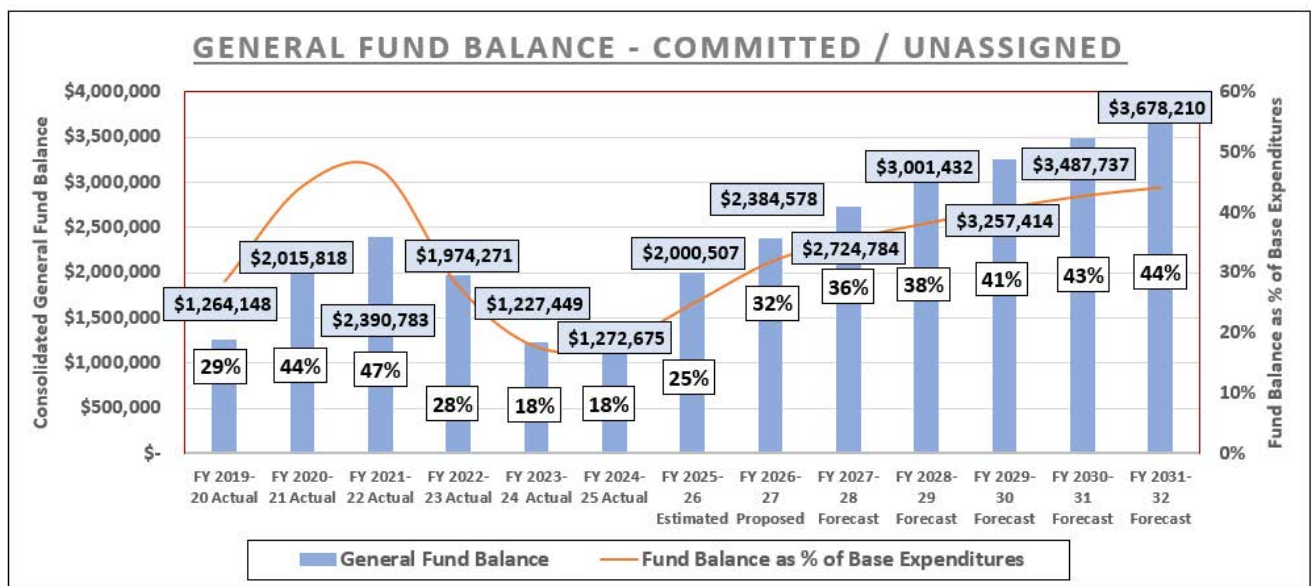
The updated multi-year forecast for the General Fund is presented below:



Given the fiscal forecast noted above, the City is projected to maintain a structural surplus and preserve General Fund reserves through FY 2026-27.

**FY 2026-27 PRELIMINARY GENERAL FUND BUDGET FUND BALANCE**

Taking into account all anticipated revenue and expenditure activity for FY 2026-27, in addition to projected base revenues and expenditures forecasted over the next several fiscal years, the General Fund reserve balance is projected to be impacted as illustrated in the graph below.



On August 26, 2025, the City Council adopted an updated General Fund Reserve Policy establishing a reserve target of 25% of annual operating expenditures to support the City’s long-term fiscal stability and financial resiliency. Based on the current forecast, the City has met the Council-adopted reserve target in FY 2025-26 and is anticipated to continue exceeding the target in future fiscal years.

Given the Preliminary General Fund Budget framework, General Fund reserves are anticipated to total approximately \$2.38 million at the end of FY 2026-27. Based on the current base budget projections over the next several years, which assume consistent service levels and currently budgeted staffing, the General Fund reserve balance is projected to continue growing and remain financially stable through the forecast period. As illustrated in the graph above, reserve levels are anticipated to increase from approximately 25% of base expenditures in FY 2025-26 to approximately 44% by FY 2031-32.

One of the major unknown factors impacting the City’s long-term financial forecast is the future cost of law enforcement services. The full financial impact of these costs is not currently reflected in the City’s long-term projections. Future changes to the City’s law enforcement agreement with the Glenn County Sheriff’s Office, or other decisions related to police service delivery, could significantly affect General Fund reserves and ongoing operating expenditures in future fiscal years.

To account for this uncertainty, the City has incorporated an assumed annual 3% CPI increase over the next five years within the financial forecast.

**SEWER ENTERPRISE FUND**

The FY 2026-27 Sewer Enterprise Fund Preliminary Budget:

	<b>Revenues</b>	<b>Expenditures</b>
<b>FY 2025-26 Estimated Actuals</b>	<b>\$ 2,733,621</b>	<b>\$ 4,962,020</b>
<b>FY 2026-27 Preliminary Budget</b>	<b>\$ 2,908,221</b>	<b>\$ 3,006,892</b>

FY 2026-27 Sewer Fund revenues are currently projected to be approximately \$174,000 higher than the prior year’s budgeted amounts, primarily due to the proposed sewer rate increase currently being evaluated through the Proposition 218 study process presented to the City Council on April 28, 2026.

Sewer Fund expenditures are recommended to decrease significantly from the current year estimated actual expenditures, primarily due to the completion of major capital improvement projects and the anticipated exhaustion of bond proceeds that funded those capital projects in FY 2025-26. Approximately \$1 million is budgeted for capital expenditures, including:

- Blower Building Improvements,

- WWTP Safety Improvements and Upgrades,
- Annual Sewer Replacement Project,
- WWTP – Upgrades,
- Chlorine Contact Chamber Improvements,
- Tertiary Filtration Structure Repairs,
- Annual Vehicle Replacement,
- Tyler Utility Billing, and
- WWTP SCADA and Admin Building Upgrade.

The above-mentioned capital projects will be funded primarily through Sewer Fund revenues. It is anticipated that the Sewer Bond proceeds will be fully expended by the end of FY 2024-25. It is anticipated that the Sewer Fund will have \$1,381,092 in Unobligated Fund Balance at the end of FY 2026-27. Assuming all capital projects noted above are completed, there will be \$522,483 remaining in Bond Capital Reserves.

**Fiscal Impact:**

The Fiscal Year 2026-27 Preliminary Budget for the City's main operating funds balances anticipated expenditures with anticipated revenues and carryover monies available.

**Attachments:**

- Attachment 1: Fund schedules for FY 2026-27 Preliminary Budget
- Attachment 2: Powerpoint Presentation: FY 2026-27 Preliminary Budget

**City of Willows**  
**Fiscal Year 2026-27 Preliminary Budget**  
**General Fund Revenue and Expenditure Detail**

<b>REVENUES</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
Taxes	\$ 4,048,956	\$ 4,439,531	\$ 6,433,998	\$ 6,437,145
Franchises	469,869	318,359	317,000	318,585
Licenses	14,647	37,517	23,000	23,000
Permits	101,708	126,067	117,500	117,500
Fines & Forfeitures	4,088	4,919	2,500	2,500
Interest & Rentals	88,257	102,141	77,000	77,000
Other Government Agencies	540,502	976,398	819,895	215,314
Service Charges	464,586	443,868	442,123	482,108
Other Revenues	76,950	121,963	413,062	106,750
Transfers-In	371,485	446,068	107,971	85,000
<b>Total Revenues</b>	<b>\$ 6,181,048</b>	<b>\$ 7,016,831</b>	<b>\$ 8,754,049</b>	<b>\$ 7,864,902</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 26,568	\$ 31,401	\$ 22,253	\$ 22,148
20 - City Attorney	156,700	134,037	142,600	150,000
30 - City Manager	284,316	292,589	349,225	361,104
40 - Information Technology	-	-	-	148,784
45 - Human Resources	-	-	-	15,000
50 - Finance	365,439	364,870	389,118	390,574
60 - Planning	319,063	311,461	397,328	343,326
70 - General Office	351,355	526,869	976,689	661,302
80 - Civic Center	72,613	85,533	205,000	75,000
90 - Building	161,933	135,629	160,783	165,783
100 - Police	2,000,000	2,000,000	2,355,000	2,425,650
110 - Engineering	141,779	194,862	190,000	200,000
120 - Library	282,757	238,568	233,700	269,991
130 - Recreation	26,937	31,925	36,575	33,918
135 - Swimming Pool	36,951	27,848	44,568	63,024
138 - Parks & Public Works	534,688	449,215	487,498	521,997
140 - Parks Maintenance	45,811	45,037	49,700	61,000
145 - Mall Maintenance	11,417	12,440	12,500	12,500
146 - Museum Maintenance	154	6,278	5,500	6,500
150 - Fire	853,286	1,105,115	1,183,505	934,467
160 - Public Works / Streets	43,320	34,265	42,553	40,000
170 - Storm Drains:	1,440	-	-	-
00 - Non- Departmental	1,211,343	943,663	738,396	578,764
<b>Total Expenditures</b>	<b>\$ 6,927,870</b>	<b>\$ 6,971,605</b>	<b>\$ 8,022,491</b>	<b>\$ 7,480,830</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (746,822)	\$ 45,226	\$ 731,558	\$ 384,071
Beginning Fund Balance	\$ 1,975,471	\$ 1,228,649	\$ 1,273,875	\$ 2,005,433
Ending Fund Balance	\$ 1,228,649	\$ 1,273,875	\$ 2,005,433	\$ 2,389,504
<b>Less - Fund Balance Assigned for:</b>				
Apparatus Replacement (Fund 302)	205,000	205,000	205,000	205,000
Unassigned Fund Balance (Includes NCCSIF Reserve)	\$ 1,023,649	\$ 1,068,875	\$ 1,800,433	\$ 2,184,504

**City of Willows**  
**Fiscal Year 2026-27 Preliminary Budget**  
**General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
Property Taxes	\$ 1,169,255	\$ 1,074,990	\$ 1,200,000	\$ 1,224,000
Property Tax in Lieu of Vehicle License Fee	777,351	823,524	839,994	856,794
Sales Taxes	1,427,722	1,412,101	1,400,004	1,421,367
Measure I Sales Tax	-	387,900	2,275,000	2,208,964
Transient Occupancy Taxes	663,002	707,559	702,000	709,020
Real Property Transfer Tax	11,626	33,457	17,000	17,000
<b>TOTAL TAXES</b>	<b>4,048,956</b>	<b>4,439,531</b>	<b>6,433,998</b>	<b>6,437,145</b>
Franchise - Gas & Electric	77,495	83,849	85,000	85,425
Franchise - Water	221,217	66,484	66,000	66,330
Franchise - Cable TV	31,190	25,976	26,000	26,130
Franchise - Garbage	139,967	142,050	140,000	140,700
<b>TOTAL FRANCHISES</b>	<b>469,869</b>	<b>318,359</b>	<b>317,000</b>	<b>318,585</b>
Business Licenses	14,647	37,517	23,000	23,000
<b>TOTAL LICENSES</b>	<b>14,647</b>	<b>37,517</b>	<b>23,000</b>	<b>23,000</b>
Park Permits	6,098	1,405	1,500	1,500
Encroachment Permits	41,079	42,477	36,000	36,000
Building Permits	54,531	82,185	80,000	80,000
<b>TOTAL PERMITS</b>	<b>101,708</b>	<b>126,067</b>	<b>117,500</b>	<b>117,500</b>
Traffic Fines	2,646	676	1,000	1,000
Other Fines	1,442	4,243	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>4,088</b>	<b>4,919</b>	<b>2,500</b>	<b>2,500</b>
Building Rents and Leases	54,412	91,900	67,000	67,000
Interest Earnings	33,845	10,241	10,000	10,000
Gain / Loss on Sale of Securities	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>88,257</b>	<b>102,141</b>	<b>77,000</b>	<b>77,000</b>
Public Safety - Proposition 172	30,334	29,983	27,073	27,537
Supplemental Law Enforcement (SLESF)	99,970	280,852	160,000	160,000
Booking Fees	-	-	-	-
Grant Funding - Fire	398,360	198,566	250,000	-
Grant Funding - Public Works	-	-	-	-
Strike Team Reimbursements - Fire	-	454,865	356,000	-
CalTrans Street Sweeping	3,936	(2,951)	17,045	18,000
COVID / ARPA Funding	-	-	-	-
MVLF Residual Payments	7,902	10,083	9,777	9,777
PG&E Wayfinding Grant	-	5,000	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>540,502</b>	<b>976,398</b>	<b>819,895</b>	<b>215,314</b>

**City of Willows  
Fiscal Year 2026-27 Preliminary Budget  
General Fund Revenue Detail**

<b>Description</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
Engineering Fees	16,718	3,935	-	-
Plan Check Fees	97,566	104,532	105,000	105,000
Planning & Zoning Fees	-	19,866	-	-
Fire Department Fees	123,129	65,123	40,000	35,000
Sewer Admin Fees	176,234	217,924	265,035	301,808
Weed Abatement	31,756	7,550	6,808	6,800
DIF Administration	94	161	-	-
Dispensary Fees			3,780	12,000
Transaction Fees	4,588	6,452	4,500	4,500
Recreation Fees	12,880	18,325	17,000	17,000
Swimming Pool Fees	1,621	-	-	-
<b>TOTAL SERVICE CHARGES</b>	<b>464,586</b>	<b>443,868</b>	<b>442,123</b>	<b>482,108</b>
<b>TOTAL OTHER REVENUES</b>	<b>76,950</b>	<b>121,963</b>	<b>413,062</b>	<b>106,750</b>
<b>TOTAL TRANSFERS IN</b>	<b>371,485</b>	<b>446,068</b>	<b>107,971</b>	<b>85,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 6,181,048</b>	<b>\$ 7,016,831</b>	<b>\$ 8,754,049</b>	<b>\$ 7,864,902</b>

**City of Willows**  
**Fiscal Year 2026-27 Preliminary Budget**  
**General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL</u> <u>FY 2023-24</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2024-25</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2025-26</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2026-27</u>
<b>City Council - 10</b>				
Personnel Services	16,033	16,148	16,148	16,148
Services and Supplies	10,535	15,253	6,105	6,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>26,568</b>	<b>31,401</b>	<b>22,253</b>	<b>22,148</b>
<b>City Attorney - 20</b>				
Personnel Services	-	-	-	-
Services and Supplies	156,700	134,037	142,600	150,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>156,700</b>	<b>134,037</b>	<b>142,600</b>	<b>150,000</b>
<b>City Manager - 30</b>				
Personnel Services	267,905	225,554	316,910	332,304
Services and Supplies	16,411	67,035	32,315	28,800
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>284,316</b>	<b>292,589</b>	<b>349,225</b>	<b>361,104</b>
<b>Information Technology - 040</b>				
Personnel Services	-	-	-	-
Services and Supplies	-	-	-	148,784
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,784</b>
<b>Human Resources - 045</b>				
Personnel Services	-	-	-	-
Services and Supplies	-	-	-	15,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>Finance - 50</b>				
Personnel Services	145,453	235,388	256,524	266,074
Services and Supplies	219,986	129,482	132,594	124,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>365,439</b>	<b>364,870</b>	<b>389,118</b>	<b>390,574</b>

**City of Willows  
Fiscal Year 2026-27 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
<b>Planning - 60</b>				
Personnel Services	132,228	169,019	199,978	207,476
Services and Supplies	186,835	142,442	197,350	135,850
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>319,063</b>	<b>311,461</b>	<b>397,328</b>	<b>343,326</b>
<b>Citywide / General Office - 70</b>				
Personnel Services	121,019	132,893	299,142	284,424
Services and Supplies	230,336	393,976	462,547	376,878
Capital Outlay	-	-	215,000	-
<b>Total:</b>	<b>351,355</b>	<b>526,869</b>	<b>976,689</b>	<b>661,302</b>
<b>Civic Center - 80</b>				
Personnel Services	-	-	-	-
Services and Supplies	72,613	85,533	205,000	75,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>72,613</b>	<b>85,533</b>	<b>205,000</b>	<b>75,000</b>
<b>Building - 90</b>				
Personnel Services	73,233	78,212	72,033	77,033
Services and Supplies	88,700	57,417	88,750	88,750
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>161,933</b>	<b>135,629</b>	<b>160,783</b>	<b>165,783</b>
<b>Police - 100</b>				
Personnel Services	-	-	-	-
Services and Supplies	2,000,000	2,000,000	2,355,000	2,425,650
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,355,000</b>	<b>2,425,650</b>
<b>Engineering - 110</b>				
Personnel Services	-	-	-	-
Services and Supplies	141,779	194,862	190,000	200,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>141,779</b>	<b>194,862</b>	<b>190,000</b>	<b>200,000</b>
<b>Library - 120</b>				
Personnel Services	141,399	125,440	197,360	241,516
Services and Supplies	141,358	113,128	36,340	28,475
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>282,757</b>	<b>238,568</b>	<b>233,700</b>	<b>269,991</b>

**City of Willows  
Fiscal Year 2026-27 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
<b>Recreation - 130</b>				
Personnel Services	18,055	13,823	15,575	12,918
Services and Supplies	8,882	18,102	21,000	21,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>26,937</b>	<b>31,925</b>	<b>36,575</b>	<b>33,918</b>
<b>Swimming Pool - 135</b>				
Personnel Services	17,896	10,099	12,918	16,374
Services and Supplies	19,040	17,749	31,650	46,650
Capital Outlay	15	-	-	-
<b>Total:</b>	<b>36,951</b>	<b>27,848</b>	<b>44,568</b>	<b>63,024</b>
<b>Parks &amp; Public Works - 138</b>				
Personnel Services	466,875	403,669	394,886	426,597
Services and Supplies	67,813	45,546	92,612	95,400
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>534,688</b>	<b>449,215</b>	<b>487,498</b>	<b>521,997</b>
<b>Parks Maintenance - 140</b>				
Personnel Services	-	-	-	-
Services and Supplies	45,811	45,037	49,700	61,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>45,811</b>	<b>45,037</b>	<b>49,700</b>	<b>61,000</b>
<b>Mall Maintenance - 145</b>				
Personnel Services	-	-	-	-
Services and Supplies	11,417	12,440	12,500	12,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>11,417</b>	<b>12,440</b>	<b>12,500</b>	<b>12,500</b>
<b>Museum Maintenance - 146</b>				
Personnel Services	-	-	-	-
Services and Supplies	154	6,278	5,500	6,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>154</b>	<b>6,278</b>	<b>5,500</b>	<b>6,500</b>

**City of Willows  
Fiscal Year 2026-27 Preliminary Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
<b>Fire - 150</b>				
Personnel Services	524,941	786,241	887,565	613,467
Services and Supplies	328,345	318,874	295,940	321,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>853,286</b>	<b>1,105,115</b>	<b>1,183,505</b>	<b>934,467</b>
<b>Public Works / Streets - 160</b>				
Personnel Services	-	-	-	-
Services and Supplies	43,320	34,265	42,553	40,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>43,320</b>	<b>34,265</b>	<b>42,553</b>	<b>40,000</b>
<b>Storm Drains - 170</b>				
Personnel Services	-	-	-	-
Services and Supplies	1,440	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 00</b>				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	704,252	581,881	504,079	521,454
Debt Service - Fire Truck Lease	65,162	3,909	-	-
Debt Service - Gap Loan	174,912	174,912	87,456	-
Capital Outlay	267,017	177,769	135,142	57,310
Transfers Out	-	5,192	11,719	-
<b>Total:</b>	<b>1,211,343</b>	<b>943,663</b>	<b>738,396</b>	<b>578,764</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 6,927,870</b>	<b>\$ 6,971,605</b>	<b>\$ 8,022,491</b>	<b>\$ 7,480,830</b>
<b>Total Personnel Services:</b>	<b>\$ 1,925,037</b>	<b>\$ 2,196,486</b>	<b>\$ 2,669,039</b>	<b>\$ 2,494,330</b>
<b>Total Services and Supplies:</b>	<b>3,791,475</b>	<b>3,831,456</b>	<b>4,400,056</b>	<b>4,243,953</b>
<b>Total Capital Outlay:</b>	<b>267,032</b>	<b>177,769</b>	<b>350,142</b>	<b>57,310</b>
<b>Debt Service Payments:</b>	<b>944,326</b>	<b>760,702</b>	<b>591,535</b>	<b>521,454</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>5,192</b>	<b>11,719</b>	<b>-</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 10 - City Council - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
40010 - Salaries - PT	14,893	15,000	15,000	15,000
40007 - FICA / Medicare	1,140	1,148	1,148	1,148
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>16,033</b>	<b>16,148</b>	<b>16,148</b>	<b>16,148</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
40300 - Travel & Meetings	4,602	1,355	1,000	1,000
40999 - Special Department	5,933	13,898	5,105	5,000
45000 - Telephone	-	-		
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>10,535</b>	<b>15,253</b>	<b>6,105</b>	<b>6,000</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total City Council:</b>	<b>26,568</b>	<b>31,401</b>	<b>22,253</b>	<b>22,148</b>
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**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 20 - City Attorney - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
Personnel Services	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
	-	-	-	-
<i>Total Personnel Services:</i>	-	-	-	-
Materials & Services				
41300 - Prof. Services	156,700	134,037	132,600	140,000
41300 - Prof. Services - Code	-	-	10,000	10,000
41300 - Prof. Services - Spcl Prj	-	-	-	-
<i>Total Material &amp; Services:</i>	156,700	134,037	142,600	150,000
Capital Projects				
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total City Attorney:</i>	156,700	134,037	142,600	150,000

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 30 - City Manager - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>Personnel Services</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
40000 - Salaries - FT	212,237	182,158	242,278	250,154
40004 - CalPERS	15,625	13,763	18,623	19,150
40006 - Health Insurance	21,303	13,046	35,063	41,280
40007 - FICA	16,318	13,971	18,546	19,320
40015 - Auto Allowance	2,422	2,616	2,400	2,400
40020 - Life Insurance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>267,905</b>	<b>225,554</b>	<b>316,910</b>	<b>332,304</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Materials &amp; Services</b>				
40300 - Travel & Meetings	7,155	4,248	5,000	5,000
40500 - Memberships & Dues	1,515	7,051	6,240	6,800
40999 - Special Department	1,470	15,883	13,575	2,500
41300 - Professional Services	4,767	34,564	7,500	9,500
41355 - Elections	-	3,970	-	5,000
45000 - Telephone	1,504	1,319	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>16,411</b>	<b>67,035</b>	<b>32,315</b>	<b>28,800</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Capital Projects</b>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total City Manager:</b>	<b>284,316</b>	<b>292,589</b>	<b>349,225</b>	<b>361,104</b>
	<hr/>	<hr/>	<hr/>	<hr/>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 40 - Information Technology - FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
41300 - Prof. Services				148,784
<i>Total Material &amp; Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>148,784</u>
<b>Capital Projects</b>				
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Attorney:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>148,784</u>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 45 - Human Resources - FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
41300 - Prof. Services				15,000
<i>Total Material &amp; Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
<b>Capital Projects</b>				
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Attorney:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>15,000</u>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 50 - Finance - FY 2026-27**

<b>Personnel Services</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
40000 - Salaries - FT	112,416	174,056	188,680	202,836
40004 - CalPERS	8,472	13,611	14,288	14,369
40006 - Health Insurance	16,309	35,681	39,752	33,352
40007 - FICA	8,256	12,040	13,804	15,517
40020 - Life Insurance	-	-	-	-
<b><i>Total Personnel Services:</i></b>	<b>145,453</b>	<b>235,388</b>	<b>256,524</b>	<b>266,074</b>
<b>Materials &amp; Services</b>				
40100 - Postage	107	25	91	-
40300 - Travel & Meetings	5,301	5,099	6,500	4,000
40500 - Memberships & Dues	175	150	-	500
40999 - Special Department	2,230	188	3	-
41300 - Professional Services	117,585	59,140	60,000	60,000
44000 - Contractual Services	94,588	64,880	66,000	60,000
<b><i>Total Material &amp; Services:</i></b>	<b>219,986</b>	<b>129,482</b>	<b>132,594</b>	<b>124,500</b>
<b>Capital Projects</b>				
	-	-	-	-
<b><i>Total Capital Projects:</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Finance:</i></b>	<b>365,439</b>	<b>364,870</b>	<b>389,118</b>	<b>390,574</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 60 - Planning - FY 2026-27**

<b>Personnel Services</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
40000 - Salaries - FT / PT	97,896	127,681	152,638	160,743
40004 - CalPERS	15,198	20,640	22,963	23,882
40006 - Health Insurance	12,053	10,995	11,646	10,554
40007 - FICA	7,081	9,703	12,731	12,297
<b>Total Personnel Services:</b>	<b>132,228</b>	<b>169,019</b>	<b>199,978</b>	<b>207,476</b>
<b>Materials &amp; Services</b>				
40100 - Postage	5,797	-	-	-
40300 - Travel & Meetings	195	60	1,000	1,000
40400 - Advertising	3,211	7,193	4,000	4,000
40999 - Special Department	122	249	850	850
41000 - Office Expense	-	61	1,500	-
41300 - Professional Services	177,458	134,311	190,000	130,000
45000 - Telephone/Communications	52	568	-	-
<b>Total Material &amp; Services:</b>	<b>186,835</b>	<b>142,442</b>	<b>197,350</b>	<b>135,850</b>
<b>Capital Projects</b>				
	-	-	-	-
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning:</b>	<b>319,063</b>	<b>311,461</b>	<b>397,328</b>	<b>343,326</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 70 - Citywide (General Office) - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
40000 - Salaries	-	-	-	-
40004 - CalPERS - UAL Payment	-	76,895	146,808	205,000
40006 - Health Insurance	6,685	10,953	115,000	15,000
40007 - FICA/ Medicare	-	-		
40601 - Workers Compensation	114,334	45,045	36,000	63,024
40603 - Unemployment	-	-	-	-
40020 - Life Insurance	-	-	1,334	1,400
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>121,019</b>	<b>132,893</b>	<b>299,142</b>	<b>284,424</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
40100 - Postage	1,841	2,305	2,000	2,000
40400 - Advertising	1,185	1,531	2,000	2,000
40602 - Insurance (Liab / Property)	99,410	201,881	240,000	228,497
40999 - Special Department	32,201	54,987	60,000	60,000
40999 - General Administration	-	-	-	-
41000 - Office Expense	4,259	8,350	45,000	49,881
41300 - Professional Services	76,842	114,393	85,000	10,000
41354 - Community Promotion	630	-	-	-
43100 - Equipment Maintenance	2,479	4,132	3,500	3,500
43300 - Building Maintenance	838	-	47	-
44000 - Contractual Services	1,750	-	-	-
45000 - Telephone/Communications	8,901	6,397	25,000	21,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>230,336</b>	<b>393,976</b>	<b>462,547</b>	<b>376,878</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
XXXXXX - Purchase of Property	-	-	215,000	
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>215,000</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Citywide (Gen Office):</b>	<b>351,355</b>	<b>526,869</b>	<b>976,689</b>	<b>661,302</b>
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City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 80 - Civic Center - FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
40010 - Salaries PT	-	-	-	-
40007 - FICA/ Medicare	-	-	-	-
40601 - Workers Compensation	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
40999 - Special Department	4,280	2,629	3,000	3,000
43300 - Building Maintenance	30,846	18,303	20,000	20,000
44000 - Contractual Services	-	18,580	130,000	
45100 - PG&E	23,121	36,601	40,000	40,000
45101 - Water & Sewer Expense	14,366	9,420	12,000	12,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material &amp; Services:</i>	<u>72,613</u>	<u>85,533</u>	<u>205,000</u>	<u>75,000</u>
<b>Capital Projects</b>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Civic Center:</i>	<u>72,613</u>	<u>85,533</u>	<u>205,000</u>	<u>75,000</u>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 90 - Building - FY 2026-27**

<b>Personnel Services</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
40000 - Salaries	63,878	68,861	62,893	67,078
40004 - CalPERS	4,388	4,478	4,542	4,824
40006 - Health Insurance	425	-	-	-
40007 - FICA/ Medicare	4,542	4,873	4,598	5,131
40020 - Life Insurance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>73,233</b>	<b>78,212</b>	<b>72,033</b>	<b>77,033</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
40100 - Postage	7	-	-	-
40300 - Training & Travel	2,091	325	750	750
40400 - Advertising	-	-	-	-
40500 - Dues & Memberships	383	6,400	6,500	6,500
40999 - Special Department	146	1,028	-	-
41000 - Materials and Supplies	387	592	1,500	1,500
41300 - Professional Services	85,686	49,072	80,000	80,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>88,700</b>	<b>57,417</b>	<b>88,750</b>	<b>88,750</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Building:</b>	<b>161,933</b>	<b>135,629</b>	<b>160,783</b>	<b>165,783</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 100 - Police Services - FY 2026-27**

	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
<b><u>Personnel Services</u></b>				
40006 - Health Insurance	-	-	-	-
40004 - CalPERS	-	-		
	-----	-----	-----	-----
<b><i>Total Personnel Services:</i></b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
<b><u>Materials &amp; Services</u></b>				
44000 - Contractual Services	2,000,000	2,000,000	2,355,000	2,425,650
	-----	-----	-----	-----
<b><i>Total Material &amp; Services:</i></b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
<b><u>Capital Projects</u></b>				
	-	-	-	-
	-----	-----	-----	-----
<b><i>Total Capital Projects:</i></b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
<b><i>Total Police Services:</i></b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 110 - Engineering - FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>	-	-	-	-
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
41300 - Professional Services	141,779	194,862	190,000	200,000
<i>Total Material &amp; Services:</i>	141,779	194,862	190,000	200,000
<b>Capital Projects</b>	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Engineering:</i>	141,779	194,862	190,000	200,000

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 120 - Library - FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
40000 - Salaries	62,839	53,056	117,448	157,049
40010 - Salaries - PT	49,188	48,420	43,635	37,638
40004 - CalPERS	4,543	3,701	9,306	12,416
40006 - Health Insurance	16,331	12,553	14,673	19,427
40007 - FICA/ Medicare	8,498	7,710	12,298	14,985
40020 - Life Insurance	-	-	-	-
<b>Total Personnel Services:</b>	<b>141,399</b>	<b>125,440</b>	<b>197,360</b>	<b>241,516</b>
<b>Materials &amp; Services</b>				
40100 - Postage	-	-	350	350
40300 - Training & Travel	120	-	575	575
40400 - Advertising	-	219	915	-
40500 - Dues & Memberships	-	-	1,000	1,450
40602 - Insurance	-	-	-	-
40999 - Special Department	-	-	1,000	2,000
41000 - Office Expense	1,764	1,971	2,500	6,500
41002 - Print Material	18,687	3,621	20,000	10,000
43100 - Equipment Maintenance	3,165	739	1,500	1,500
44000 - Contractual Services	109,332	104,987	6,000	6,100
45000 - Telephone	1,137	1,591	2,500	-
45100 - Utilities - Electric	7,153	-	-	-
<b>Total Material &amp; Services:</b>	<b>141,358</b>	<b>113,128</b>	<b>36,340</b>	<b>28,475</b>
<b>Capital Projects</b>				
	-	-	-	-
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Library:</b>	<b>282,757</b>	<b>238,568</b>	<b>233,700</b>	<b>269,991</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 130 - Recreation - FY 2026-27**

<u>Personnel Services</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
40000 - Salaries	-	-	-	-
40010 - Salaries - PT	16,772	12,841	14,468	12,000
40004 - CalPERS	-	-	-	-
40006 - Health Insurance	-	-	-	-
40007 - FICA/ Medicare	1,283	982	1,107	918
40601 - Workers Compensation	-	-	-	-
40020 - Life Insurance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<b><u>18,055</u></b>	<b><u>13,823</u></b>	<b><u>15,575</u></b>	<b><u>12,918</u></b>
<u>Materials &amp; Services</u>				
40100 - Postage	-	-	-	-
40300 - Training & Travel	-	-	-	-
40500 - Dues & Memberships	-	-	3,500	3,500
40602 - Insurance	-	-	-	-
40999 - Special Department	4,504	2,475	1,500	1,500
41000 - Materials & Supplies	-	-	1,000	1,000
43100 - Equipment Maintenance	-	-	-	-
44000 - Contractual Services	4,326	15,000	15,000	15,000
45000 - Telephone	52	627	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Material &amp; Services:</i></b>	<b><u>8,882</u></b>	<b><u>18,102</u></b>	<b><u>21,000</u></b>	<b><u>21,000</u></b>
<u>Capital Projects</u>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Capital Projects:</i></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Recreation:</i></b>	<b><u>26,937</u></b>	<b><u>31,925</u></b>	<b><u>36,575</u></b>	<b><u>33,918</u></b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 135 - Swimming Pool - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
40010 - Salaries - PT	16,624	9,381	12,000	15,210
40007 - FICA/ Medicare	1,272	718	918	1,164
40601 - Workers Compensation	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>17,896</b>	<b>10,099</b>	<b>12,918</b>	<b>16,374</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
40300 - Training & Travel	-	-	-	-
40400 - Advertising	-	-	150	150
40999 - Special Department	12,595	11,369	19,500	20,000
41000 - Materials and Supplies	-	-	-	15,000
41004 - First Aid	48	-	1,000	1,000
41100 - Clothing	-	-	-	-
41300 - Professional Services	-	-	-	-
43100 - Equipment Maintenance	58	-	1,500	1,500
43300 - Building Maintenance	-	-	-	-
45000 - Telephone	784	356	500	-
45100 - PG&E	880	750	1,500	1,500
45101 - Water & Sewer Expense	4,675	5,274	7,500	7,500
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>19,040</b>	<b>17,749</b>	<b>31,650</b>	<b>46,650</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
61001 - Pool Upgrades	15	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Swimming Pool:</b>	<b>36,951</b>	<b>27,848</b>	<b>44,568</b>	<b>63,024</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 138 - Parks & Public Works FY 2026-27

<u>Personnel Services</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
40000 - Salaries	327,876	310,881	287,397	312,208
40002 - Overtime	16,485	14,326	15,000	15,000
40010 - Salaries - PT	3,480	-	21,000	16,200
40004 - CalPERS	34,072	28,948	27,768	29,649
40006 - Health Insurance	106,637	73,651	65,110	72,269
40007 - FICA/ Medicare	25,788	24,160	23,611	26,271
40602 - Workers Compensation	-	-	-	-
40020 - Life Insurance	-	-	-	-
40900 - Street Worker Staff Alloc.	(47,463)	(48,297)	(45,000)	(45,000)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<u>466,875</u>	<u>403,669</u>	<u>394,886</u>	<u>426,597</u>
<u>Materials &amp; Services</u>				
40300 - Training & Travel	2,781	528	3,600	1,500
40500 - Dues & Memberships	1,099	2,027	5,000	5,000
40999 - Special Department	1,099	1,847	2,000	2,000
41000 - Materials and Supplies	2,333	2,145	5,000	3,000
41005 - First Aid	-	-	500	500
41100 - Clothing	2,156	562	5,000	5,000
41150 - Tool Allowance	-	-	2,400	2,400
41200 - Fuel	16,399	14,783	15,500	15,500
41300 - Professional Services	11,959	6,229	10,000	12,000
41500 - Small Tools	2,367	600	2,000	2,500
41550 - Personal Safety Equipment	3,424	2,288	3,500	3,500
41600 - Garage Supplies	87	583	1,500	1,500
43000 - Vehicle Maintenance	8,986	3,376	10,000	15,000
43100 - Equipment Maintenance	13,556	5,924	17,500	20,000
43105 - Equipment Rental	-	29	-	-
43300 - Building Maintenance	1,567	109	6,000	3,000
43350 - Tree Maintenance	-	193	3,000	3,000
44000 - Contractual Services	-	-	-	-
45101 - Water & Sewer Costs	-	4,323	112	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<u>67,813</u>	<u>45,546</u>	<u>92,612</u>	<u>95,400</u>
<u>Capital Projects</u>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Parks &amp; Public Works:</b>	<u>534,688</u>	<u>449,215</u>	<u>487,498</u>	<u>521,997</u>

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 140 - Parks FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	11,337	5,632	5,700	15,000
41300 - Professional Services	-	780	-	-
43300 - Building Maintenance	1,324	1,936	1,500	3,500
44000 - Contract Services	-	-	-	-
45000 - Telephone	649	4,128	-	-
45100 - PG&E	21,768	21,170	25,000	25,000
45101 - Water & Sewer	10,733	11,391	17,500	17,500
<i>Total Material &amp; Services:</i>	45,811	45,037	49,700	61,000
<b>Capital Projects</b>				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Parks:</i>	45,811	45,037	49,700	61,000

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 145 - Mall Maintenance FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	61	353		
45100 - PG&E	2,687	2,181	2,500	2,500
45101 - Water & Sewer	8,669	9,906	10,000	10,000
<i>Total Material &amp; Services:</i>	11,417	12,440	12,500	12,500
<b>Capital Projects</b>				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Mall Maintenance:</i>	11,417	12,440	12,500	12,500

City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 146 - Museum Maintenance FY 2026-27

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
43300 - Building Maintenance	154	29	500	1,500
45101 - Water & Sewer	-	6,249	5,000	5,000
<i>Total Material &amp; Services:</i>	154	6,278	5,500	6,500
<b>Capital Projects</b>				
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Museum Maintenance:</i>	154	6,278	5,500	6,500

**City of Willows  
 Departmental Expenditure Budget - Preliminary Budget  
 Department 150 - Fire FY 2026-27**

	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
<b>Personnel Services</b>				
40000 - Salaries	319,368	439,521	379,181	382,158
40002 - Overtime	31,345	150,507	264,508	25,000
40010 - Salaries - PT	9,125	12,178	32,500	20,000
40011 - Holiday Pay	4,024	-	7,973	8,172
40004 - CalPERS	43,911	47,530	57,041	61,595
40006 - Health Insurance	90,656	95,333	101,006	85,776
40007 - FICA/ Medicare	26,512	41,172	45,356	30,765
40012 - Call Back Pay	-	-	-	-
40020 - Life Insurance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>524,941</b>	<b>786,241</b>	<b>887,565</b>	<b>613,467</b>
<b>Materials &amp; Services</b>				
40100 - Postage	-	511	-	-
40300 - Travel & Training	10,055	12,466	15,000	22,000
40400 - Advertising	339	396	130	-
40500 - Dues & Memberships	-	-	-	-
40602 - Insurance	-	-	-	-
40999 - Special Department	16,070	23,889	22,500	16,500
41000 - Office Expense	3,915	3,470	5,000	2,500
41100 - Clothing	2,623	3,437	4,500	4,500
41200 - Fuel	12,773	16,413	14,000	18,000
41300 - Professional Services	501	-	2,150	-
41500 - Small Tools	4,862	4,358	7,500	7,500
43000 - Vehicle Maintenance	28,508	39,287	30,000	30,000
43100 - Equipment Maintenance	5,571	3,915	9,000	9,000
43300 - Building Maintenance	5,931	11,367	10,160	12,500
44000 - Contractual Services	192,950	146,428	130,000	90,000
45000 - Telephone/Communications	6,991	6,275	2,000	2,000
45100 - PG&E	34,221	42,754	40,000	35,000
4xxx-EMS Supplies	-	-	-	7,500
4xxx-Weed Abatement/Code Enforcement	-	-	-	60,000
45101 - Water & Sewer	3,035	3,908	4,000	4,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>328,345</b>	<b>318,874</b>	<b>295,940</b>	<b>321,000</b>
<b>Capital Projects</b>				
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>853,286</b>	<b>1,105,115</b>	<b>1,183,505</b>	<b>934,467</b>

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 160 - Public Works - Streets - FY 2026-27**

<u>Personnel Services</u>	<u>ACTUAL FY 2023-24</u>	<u>ESTIMATED ACTUAL FY 2024-25</u>	<u>ESTIMATED ACTUAL FY 2025-26</u>	<u>PROPOSED BUDGET FY 2026-27</u>
<i>Total Personnel Services:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
40999 - Special Department	465	221	53	
41300 - Professional Services	8,665	1,140	-	
43000 - Vehicle Maintenance	-	8,366	-	
43105 - Equipment Rental			2,500	
43300 - Building Maintenance	-	-	-	
45000 - Telephone	5,048	1,200	-	
45100 - PG&E	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>	<u>43,320</u>	<u>34,265</u>	<u>42,553</u>	<u>40,000</u>
<u>Capital Projects</u>				
	-	-	-	-
<i>Total Capital Projects:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Public Works / Streets:</i>	<u>43,320</u>	<u>34,265</u>	<u>42,553</u>	<u>40,000</u>

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

	ACTUAL FY 2023-24	ESTIMATED ACTUAL FY 2024-25	ESTIMATED ACTUAL FY 2025-26	PROPOSED BUDGET FY 2026-27
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	-	-	-	-
<b>Materials &amp; Services</b>				
40602 - Insurance	-	-	-	-
40999 - Special Department	-	-	-	-
41300 - Professional Services	-	-	-	-
43100 - Equipment Maintenance	151	-	-	-
45100 - PG&E	1,289	-	-	-
<i>Total Material &amp; Services:</i>	1,440	-	-	-
<b>Capital Projects</b>				
	-	-	-	-
<i>Total Capital Projects:</i>	-	-	-	-
<i>Total Storm Drains:</i>	1,440	-	-	-

**City of Willows**  
**Departmental Expenditure Budget - Preliminary Budget**  
**Department 00 - Non-Departmental / Capital - FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
<b>Personnel Services</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
40004 - CalPERS UAAL - Miscellaneous	-	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
48000/01 - Debt Service - CalPERS Bonds	704,252	581,881	504,079	521,454
XXXX - Debt Service - Gap Loan	174,912	174,912	87,456	
XXXX - Debt Service - Fire Truck	65,162	3,909	-	
49000 - Transfers Out	-	5,192	11,719	
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>944,326</b>	<b>765,894</b>	<b>603,254</b>	<b>521,454</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
43300 - HVAC Air Ducts Cleaning	48,230	-	-	-
51000 - Public Works Equipment	-	-	37,911	
51100 - Computer / Office Equipment	693	-	-	5,000
51200 - Fire Equipment	-	105,971	21,100	17,310
51200 - Fire Truck				
60020 - Infrastructure	149,993	470	46,000	
66021 - Upgrade Computer Eqpt	68,101	71,328	30,131	35,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>267,017</b>	<b>177,769</b>	<b>135,142</b>	<b>57,310</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Non-Departmental:</b>	<b>1,211,343</b>	<b>943,663</b>	<b>738,396</b>	<b>578,764</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**City of Willows**  
**Fiscal Year 2026-27 Preliminary Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

<b>Revenues:</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
Sewer Fees	1,834,713	2,605,366	2,600,000	2,900,000
Sewer Developer Impacts Fees	40,419	7,430	71	71
Sewer Connection Fees	5,000	9,211	-	8,000
Interest Income	189,880	194,951	100,000	150
Restricted Capital Proceeds (net)	-	-	-	-
Miscellaneous Income	68	-	33,550	-
<i>Total:</i>	<u>2,070,080</u>	<u>2,816,958</u>	<u>2,733,621</u>	<u>2,908,221</u>
<b>Expenditures:</b>				
Salaries & Benefits	-	-	39,842	-
Operations & Maintenance	491,904	593,339	476,034	465,666
Contract Operation - Plant Facility	789,221	640,170	700,000	700,000
Debt Service Costs	513,710	551,904	581,944	534,419
General Fund Overhead Costs	178,232	217,924	265,035	301,808
Capital Outlay	230,235	410,415	2,899,165	1,005,000
<i>Total:</i>	<u>2,203,302</u>	<u>2,413,752</u>	<u>4,962,020</u>	<u>3,006,892</u>
Excess (deficit) of revenues over expenditures	(133,222)	403,206	(2,228,399)	(98,671)
Beginning Fund Balance / Working Capital	4,725,109	4,591,887	4,995,093	2,766,694
Less - Working Capital Reserved for:				
Future Capital	3,419,484	3,160,840	261,675	(743,325)
Debt Service Reserve	543,606	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>628,797</u>	<u>1,290,647</u>	<u>1,961,413</u>	<u>1,381,092</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
Sycamore Street Lift Station	230,235	410,415	189,750	
Pacific Avenue Lift Station	-	-	178,250	
Lassen Street Lift Station	-	-	201,250	
Road 57 Sewer Lift Station	-	-	103,500	
Cherry St Lift Station	-	-	139,165	
Blower Building Improvements	-	-	-	40,000
WWTP - Safety Improvements	-	-	30,000	30,000
Annual Sewer Replacement Project	-	-	2,057,250	412,500
WWTP - Upgrades	-	-	-	125,000
Chlorine Contact Chamber Improvements	-	-	-	120,000
Tertiary Filtration Structure Repairs	-	-	-	50,000
Annual Vehicle Replacement	-	-	-	165,000
Tyler Utility Billing	-	-	-	17,500
WWTP SCADA and Admin Bldg Upgrade	-	-	-	45,000
<i>Total:</i>	<u>230,235</u>	<u>410,415</u>	<u>2,899,165</u>	<u>1,005,000</u>

**City of Willows**  
**Departmental Expenditure Budget**  
**Fund 318 / 321 - Sewer Fund - Preliminary Budget FY 2026-27**

<b>Salaries &amp; Benefits</b>	<b>ACTUAL FY 2023-24</b>	<b>ESTIMATED ACTUAL FY 2024-25</b>	<b>ESTIMATED ACTUAL FY 2025-26</b>	<b>PROPOSED BUDGET FY 2026-27</b>
40000 - Salaries	-	-	-	-
40002 - Overtime	-	-	-	-
40010 - Salaries - PT	-	-	-	-
40004 - CalPERS - UAL	-	-	13,307	-
40006 - Health Insurance	-	-	26,535	-
40007 - FICA/ Medicare	-	-	-	-
40020 - Life Insurance	-	-	-	-
40900 - Overhead - General Fund	178,232	217,924	265,035	301,808
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Personnel Services:</i></b>	<b>178,232</b>	<b>217,924</b>	<b>304,877</b>	<b>301,808</b>

**Operations & Maintenance**

40500 - Dues & Memberships	-	3,350	-	-
40601 - Workers Compensation	-	-	11,205	21,008
40602 - Insurance	-	72,182	79,507	76,166
40999 - Special Department	159,687	149,663	5,000	5,000
41000 - Materials and Supplies	-	-	750	10,000
41100 - Clothing	6,585	7,726	7,500	7,500
41200 - Fuel	11,103	9,855	12,000	12,000
41300 - Professional Services	23,496	10,743	70,000	25,000
41340 - Discharge Permit	14,910	15,277	15,277	19,000

City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - Preliminary Budget FY 2026-27

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Salaries &amp; Benefits</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
41500 - Small Tools	-	-	-	-
43000 - Vehicle Maintenance	3,833	181	2,000	2,000
43100 - Equipment Maintenance	3,679	335	5,000	5,000
43300 - Building Maintenance	1,500	-	-	-
45100 - PG&E	263,537	319,929	275,000	300,000
45101 - Water & Sewer	3,574	4,098	4,000	4,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Operations &amp; Maintenance:</b>	<b>491,904</b>	<b>593,339</b>	<b>476,034</b>	<b>465,666</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Contract Operations - Plant Facility</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
44000 - Contractual Services	789,221	640,170	700,000	700,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Contract Operations:</b>	<b>789,221</b>	<b>640,170</b>	<b>700,000</b>	<b>700,000</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Debt Service</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
48000/48001 - Principal / Int. on Debt	513,710	551,904	581,944	534,419
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Contract Operations:</b>	<b>513,710</b>	<b>551,904</b>	<b>581,944</b>	<b>534,419</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**City of Willows**  
**Departmental Expenditure Budget**  
**Fund 318 / 321 - Sewer Fund - Preliminary Budget FY 2026-27**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Salaries &amp; Benefits</b>	<b>FY 2023-24</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b>Capital Projects</b>				
61002 - Sycamore Street Lift Station	230,235	410,415	189,750	
611XX - Pacific Avenue Lift Station	-	-	178,250	
611XX - Lassen St Sewer Rehab	-	-	201,250	
611XX - Road 57 Sewer Lift Station	-	-	103,500	
611XX - Cherry Street Lift Station	-	-	139,165	
611XX - Blower Building Improvements	-	-	-	40,000
611XX - WWTP Safety Impvmts	-	-	30,000	30,000
611XX - Annual Sewer Replct Project	-	-	2,057,250	412,500
611XX - WWTP Upgrades	-	-	-	125,000
611XX - Chlorine Contact Chamber Improvements	-	-	-	120,000
611XX - Tertiary Filtration Structure Repai	-	-	-	50,000
611XX - Annual Vehicle Replacement	-	-	-	165,000
66021 - Tyler Utility Billing	-	-	-	17,500
611XX - WWTP SCADA and Admin Bldg	-	-	-	45,000
<b>Total Capital Projects:</b>	<b>230,235</b>	<b>410,415</b>	<b>2,899,165</b>	<b>1,005,000</b>
<b>Total Sewer Enterprise:</b>	<b>2,203,302</b>	<b>2,413,752</b>	<b>4,962,020</b>	<b>3,006,892</b>

# City of Willows

## Fiscal Year 2026-27

### FY 2026-27 Preliminary Budget Overview – Main Operating Funds – General Fund & Sewer Enterprise



**Presentation to City Council**

Page 97 of 190  
**May 12, 2026**



# FY 2026-27 Preliminary Budget Overview - Discussion Outline -

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1. Preliminary Budget Preparation Process
2. FY 2026-27 Preliminary Budget – General Fund
3. FY 2026-27 General Fund Changes / Additions
4. General Fund Forecast – Fund Balance / Opportunities
5. FY 2026-27 Enterprise Fund (Sewer)
6. Questions / Direction

# FY 2026-27 Preliminary Budget - Budget Preparation Process -

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## *FY 2026-27 Budget Preparation Process:*

- Builds upon General Fund “Base Budget” prepared and adopted with FY 2025-26 Mid-Year Budget Review – March 24, 2023
- Review and update of citywide main operating funds – service delivery / cost allocation / CIP focus
- Coordination with staff to determine fiscal needs to provide critical services
- Review future revenue and expenditure trends and forecasts
- Information / Direction received from Preliminary Budget discussion to serve as foundation for preparing Citywide FY 2026-27 Proposed Budget

# FY 2026-27 Preliminary Budget - General Fund -

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	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2026-27 Preliminary General Fund Budget</b>	<b>\$ 7,864,902</b>	<b>\$ 7,180,830</b>

**Preliminary Budget Surplus to Reserves – \$384,071**

# FY 2026-27 Preliminary Budget - General Fund Changes / Additions -

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## Revenues

- 2.0% growth in Property Tax and Property Tax in Lieu Vehicle License Fee
- 2.5% growth in Measure I
- 1.5% growth in Sales Tax
- 1% growth in Transient Occupancy
- Continuation of appropriate cost allocations to the Sewer Enterprise Fund
- Inclusion of reimbursed costs associated with Planning / Engineering activities
- CalFire Grant (decrease of \$250,000) & OES Strike Team (decrease of \$356,000)
- Sale of Property (decrease of \$231,500) & Insurance Funds (decrease of \$130,000)

# FY 2026-27 Preliminary Budget - General Fund Changes / Additions -

## Expenditures

- City Attorney's Office - Code Enforcement- \$10,000
- City Manager Department Service & Supplies (election year & City Clerk training) - \$11,879
- IT Department Services & Supplies (New Department) - \$148,784
- Human Resources Services & Supplies (New Department) - \$15,000
- Finance Department personnel costs (fully staffed/1 part-time) - \$22,741
- Community Development Services & Supplies – (decrease of \$60,000)
- City Wide Department overall costs – (decrease of \$315,388)
- Civil Center Services & Supplies – (decrease of \$130,000)
- Police Services contract - \$2.4 million - \$70,650

(based upon a 3% CPI)

# FY 2026-27 Preliminary Budget - General Fund Changes / Additions -

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## Expenditures

- Engineering costs (adjust base)
- Library Department personnel cost (fully staffed/4 part-time library clerks includes 2.5% increase) - \$36,291  
(cost of 2.5% step increase - \$945)
- Pool Department personnel cost, and Services & Supplies - \$18,456
- Public Works Department personnel cost, and Services & Supplies - \$34,499
- Parks Department Services & Supplies - \$11,300
- Fire Department personnel costs, and Services & Supplies (decrease of 249,038)
- Non-Departmental overall costs – (decrease of \$159,632)
- All positions are fully funded for entirety of fiscal year
- Only negotiated and approved full-time staff salary increases are included – no cost savings
- Police contract costs are programmed to increase each year by CPI of 3%

# FY 2026-27 Preliminary Budget - General Fund -

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## **Current Revenue Characteristics:**

- Majority revenue sources (Property Tax/Property Tax in Lieu of Vehicle License Fee/Measure I/ Sales Tax/Transient Occupancy Tax) make up 82% of General Fund base revenues
  - Revenue growth is projected to be around 1.5% to 2.0% while expenditures continue to increase at a higher rate of approximately 2.5% to 3.0%
- Recent years, reliance on one-time funding to fund critical citywide needs
  - Fire/OES
  - Sale of Property

# FY 2026-27 Preliminary Budget - General Fund -

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## **Current Expenditure Characteristics:**

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

# FY 2026-27 Preliminary Budget - General Fund -

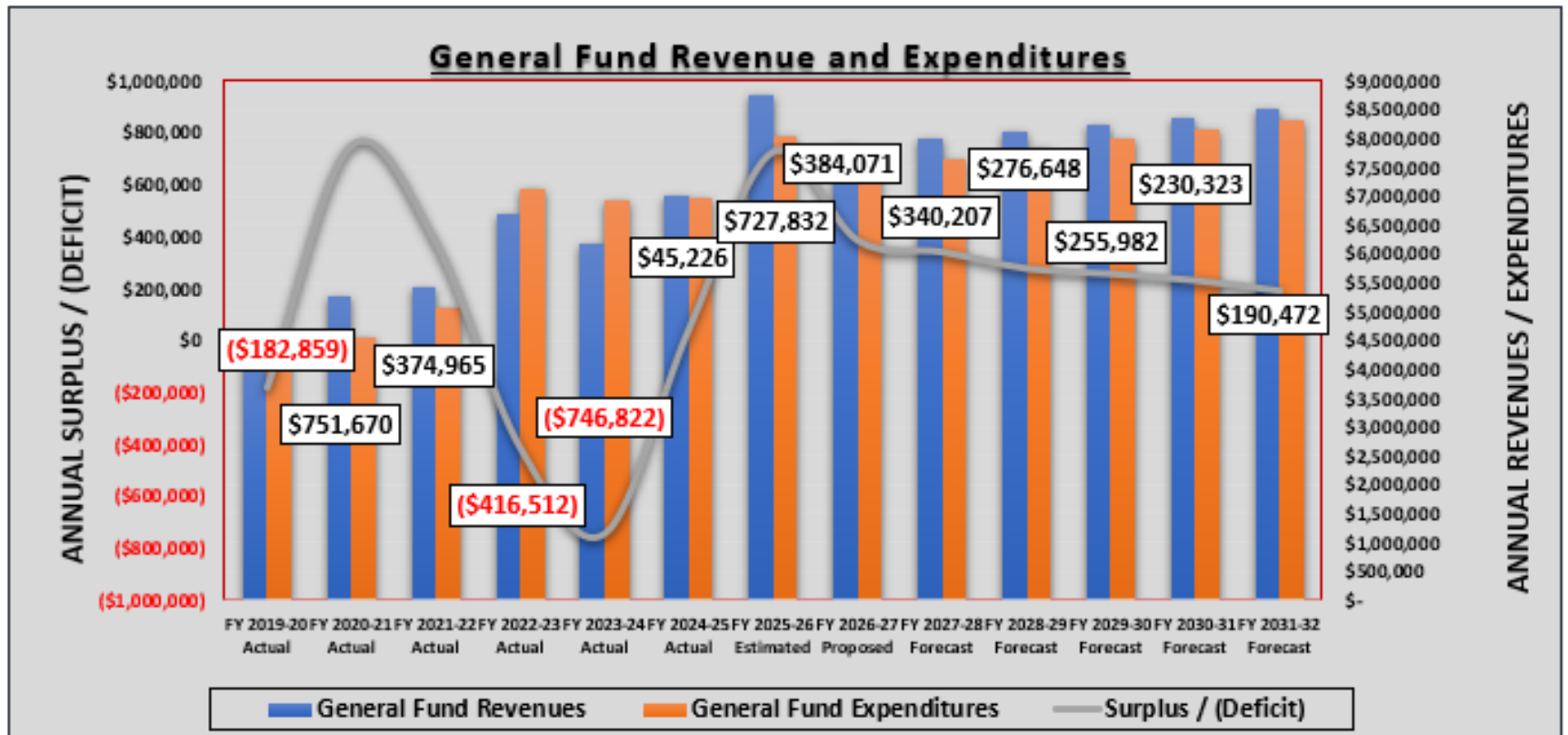
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## **Current Expenditure Characteristics:**

- Budget only captures known fiscal activity at given time
  - City always encounters unforeseen needs as year progresses – vehicle and maintenance needs; community safety needs; etc
  - Cost of unforeseen needs during FY 2025-26 ~ \$666,496

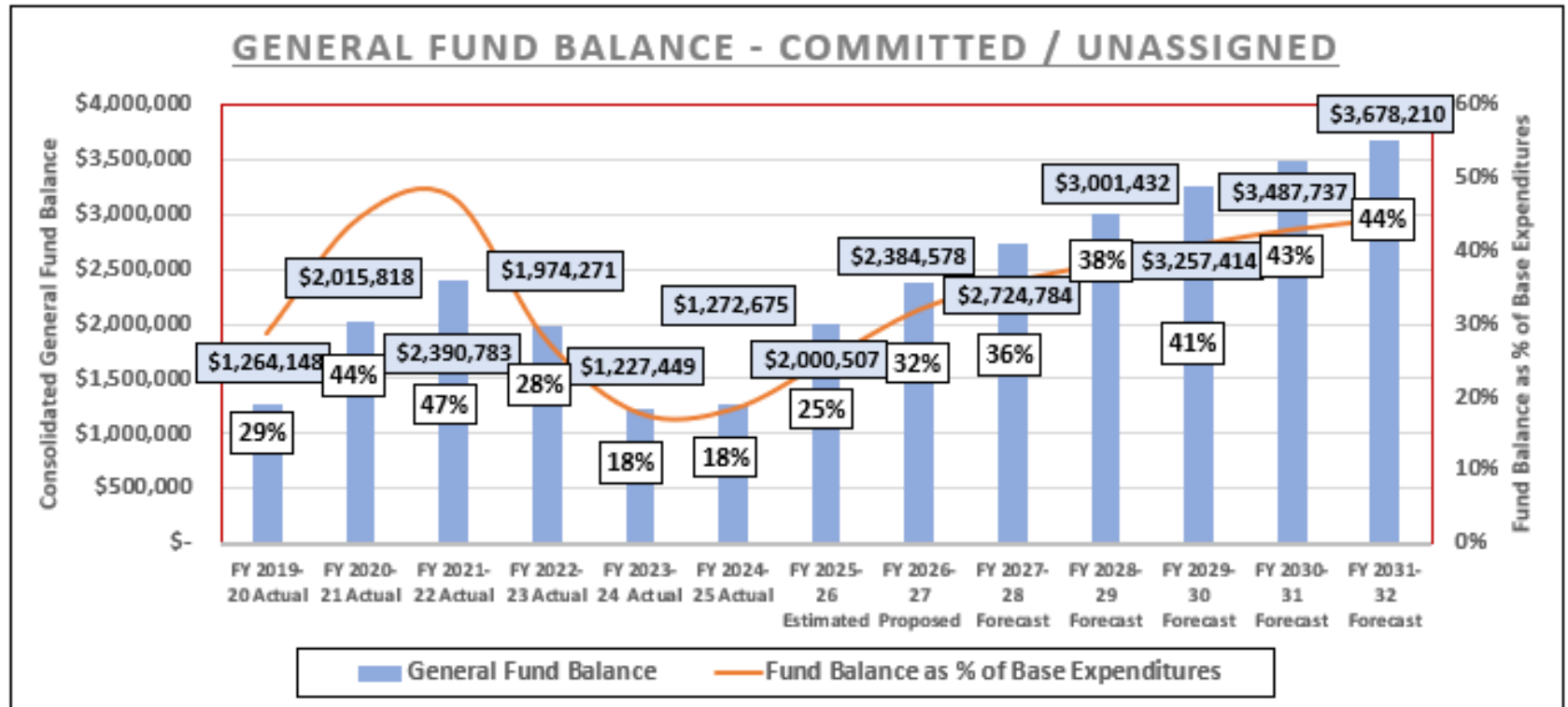
# FY 2026-27 Preliminary Budget - General Fund Forecast -

## General Fund – Updated Forecast



# FY 2026-27 Preliminary Budget - General Fund Forecast – Fund Balance -

## General Fund – Updated Fund Balances:



# FY 2026-27 Preliminary Budget - General Fund Opportunities -

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## **Fund Balance Improvement Opportunities**

- Opportunities may exist to grow base revenue level in the City
  - Review and analyze grant-funded programs to identify opportunities for administrative cost recovery and reimbursement of eligible staff time, project management, finance, and administrative oversight costs, helping increase ongoing revenue recovery to the City.
  - Continued pursuit of grant funding opportunities for capital improvements, infrastructure projects, public safety programs, and economic development initiatives to reduce pressure on the General Fund.
  - Review revenue generating opportunities from city assets (sale of city owned properties/lease note against city owned properties)

# FY 2026-27 Preliminary Budget - General Fund Opportunities -

## Fund Balance Improvement Opportunities

- Opportunities may exist to reduce base costs in the City
  - Review options for public safety service delivery
  - Reduce General Fund cost impacts by ensuring allowable administrative, finance, and operational support costs associated with grant-funded programs are appropriately charged to grants whenever eligible.
  - Evaluation of opportunities to improve operational efficiencies, shared services, and technology utilization to reduce long-term operating costs while maintaining service levels.

# FY 2026-27 Preliminary Budget - Enterprise Funds -

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## Sewer Fund

	<u>Revenues</u>	<u>Expenditures</u>
FY 2026-27 Preliminary Budget	\$ 2,055,350	\$ 4,898,655

Projected Sewer Fund Balance @ 6/30/27: \$ 2,766,694 *Note: \$1,286,931 reserved*

### Sewer Fund Budget Notes:

- Programmed rate increase for sewer service rates consistent with current rate study
- Capital projects /Blower Building Improvements/WWTP Improvements/Annual Sewer Replacement Project/ WWTP - Upgrades /Chlorine Contact Chamber Improvements/ Tertiary Filtration Structure Repairs/Annual Vehicle Replacement/Tyler Utility Billing/ WWTP SCADA and Admin Bldg Upgrade
- Sewer Fund budget includes charge of \$301,808 for overhead, administration and Public Works staff costs (will only transfer actual costs)
- Operating margin before considering capital: ~ \$906,000



# FY 2026-27 Preliminary Budget

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QUESTIONS?  
COMMENTS?



Date: May 12, 2026

To: Honorable Mayor and Councilmembers

From: Marti Brown, City Manager

Subject: Willows Police Department & Community Facilities District Formation, Professional Services

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**Recommendation:**

Authorize the City Manager to execute professional services agreements with Wulff, Hansen & Co. (Municipal Advisor), Stradling Yocca Carlson & Rauth (Formation Counsel), and Webb Municipal Finance (Special Tax Consultant) for the formation of a Mello-Roos Community Facilities District (CFD) to fund the startup capital costs and ongoing operational costs of the Willows Police Department (WPD); and provide direction to staff regarding the engagement of an elections consultant.

**Rationale for Recommendation:**

At the April 28, 2026 Council meeting, the City Council directed staff to move forward with the formation of a Mello-Roos Community Facilities District as the primary financing mechanism for both the startup capital needs and the ongoing operational costs of a re-established Willows Police Department. Forming a CFD requires a specialized team of professionals with expertise in California municipal finance, special tax law, and community outreach. The attached contracts engage this team and initiate the formal formation process.

**Background:**

In 2017, the City of Willows dissolved its municipal police department and entered into a contract with the Glenn County Sheriff's Office for law enforcement services. The current contract, most recently extended through June 30, 2026, costs the City \$2.355 million in Fiscal Year 2025-26. In November 2024, Willows voters approved Measure I, a 1.5 percent general sales tax effective April 1, 2025, projected to generate up to \$2.3 million annually. In part, Measure I was intended to provide seed funding for the re-establishment of a City police department.

At the April 28, 2026 City Council meeting, the Council reviewed a comprehensive analysis of available financing tools for WPD formation (Attachment 1). Based on that analysis, the Council directed staff to pursue formation of a Mello-Roos CFD structured to authorize both a bond issuance for startup capital (e.g., facilities, vehicles, and equipment) and a perpetual or long-dated annual services special tax for ongoing eligible operations. The Council further indicated interest in exploring whether the CFD

structure could be expanded to include the Willows Fire Department, so as to address ongoing capital and equipment needs for Fire within the same financing framework.

Following the Council's direction, City staff and the Municipal Advisor contacted Formation Counsel (Stradling Yocca Carlson & Rauth) and Special Tax Consultant (Webb Municipal Finance) to discuss the scope of work and fee structures for CFD formation services. The proposed contracts are presented for Council approval at this meeting.

### **Discussion & Analysis:**

#### **Proposed Professional Services Team**

Successful CFD formation requires a coordinated team of specialized professionals. The three contracts presented for approval tonight establish the core formation team:

- **Wulff, Hansen & Co. (Municipal Advisor).** As Municipal Advisor, Wulff, Hansen & Co. will oversee the overall financing strategy, coordinate the formation team, advise the City on CFD structure and sizing, assist in developing the cost estimates and revenue projections that underlie the special tax, and serve as the City's primary financial advisor through any bond issuance following a successful election. The Municipal Advisor also assists in preparing Council staff reports and public-facing materials throughout the process.
- **Stradling Yocca Carlson & Rauth (Formation Counsel).** Formation Counsel provides all legal services necessary to establish the CFD under the Mello-Roos Community Facilities Act of 1982 (Government Code §53311 et seq.). This includes drafting the Resolution of Intention, the Resolution of Formation, the special tax ordinance, election documents, and all associated legal notices and proceedings. Formation Counsel also advises on compliance with Proposition 218, the California Constitution, and applicable case law governing special taxes and CFD elections. Stradling is one of California's most experienced public finance law firms in California and has served as Formation Counsel on hundreds of CFD formations statewide. One of the lead attorneys on this project, Brian Quint (formerly of Quint & Thimmig), served as Bond Counsel to the City on its 2021 POB and Sewer COP financing.
- **Webb Municipal Finance (Special Tax Consultant).** The Special Tax Consultant is responsible for developing the Rate and Method of Apportionment (RMA), the technical document that defines how the special tax will be calculated, allocated among different land use categories, and escalated over time. The RMA must be structured to produce sufficient annual revenue to fund both debt service on the capital bonds and, separately, ongoing operational costs, while distributing the tax burden in a manner that is equitable, legally defensible, and comprehensible to voters. It is worth noting that the RMA will provide for a maximum annual special tax levy, but the City is not necessarily required to levy at the maximum special tax each year. Webb Municipal Finance specializes in public safety CFD formations and has extensive experience designing service tax structures for California cities and districts. Wulff, Hansen & Co. has recommended the selection of Webb as the City's Special Tax Consultant.

#### **Elections Consultant**

Staff strongly recommend that the City also retain an elections consultant, and requests Council direction to proceed with soliciting proposals for that engagement. An elections consultant plays a distinct and critical role in a CFD formation that is separate from the legal and financial functions of Formation Counsel, Special Tax Consultant, and Municipal Advisor. Their work is focused on community engagement, voter education, public opinion research, and ballot measure strategy.

For a CFD of the type proposed for the City, one that encompasses multiple financing components (e.g., capital bonds, ongoing services levy) and potentially multiple service areas (e.g., police, fire), the elections consultant's role while not required for formation is particularly beneficial for the following reasons:

- **Voter polling and tax threshold analysis.** Before the RMA is finalized and the ballot measure is drafted, the elections consultant conducts statistically valid polling of registered voters within the City to assess baseline support for the proposed CFD and to test voter sensitivity to specific tax amounts. This is one of the most valuable services the consultant provides, by presenting voters with different proposed special tax rates or structures during the polling phase, the consultant may identify the tax level at which support falls below the two-thirds threshold needed for approval. Sizing the tax above that level virtually guarantees failure; sizing it below that level while still meeting the City's revenue needs is the critical calibration that the polling process enables. For a measure that requires two-thirds approval, there is very little margin for error, and polling data provides the empirical basis for that calibration.
- **Multi-component measure complexity.** The proposed CFD will ask voters to approve two distinct financing components simultaneously: 1.) a bond authorization and the special tax to repay the bonds (for startup capital), and 2.) an ongoing services special tax (for annual operations). Ballot measures with multiple components are inherently more difficult to explain and more susceptible to voter confusion or skepticism. The elections consultant develops plain-language descriptions of each component, tests voter comprehension of the combined measure, and advises on how to present both elements in a way that is accurate, accessible, and persuasive. If the City also incorporates Fire Department funding into the same CFD, the communications challenge increases further, as the consultant will need to frame a measure that voters understand as a unified public safety investment rather than an opaque multi-part tax proposal.
- **Multi-service framing and coalition building.** A CFD that covers both the Police and Fire Departments requires a communications strategy that resonates across different constituencies within the community, including residents who prioritize law enforcement, those who prioritize fire protection, and those who are skeptical of any tax increase. The elections consultant develops the messaging framework, identifies community leaders and organizations who can serve as credible voices in support of the measure, and designs a coalition-building strategy to sustain organized support through the campaign period.
- **Voter education and outreach.** CFD special taxes are unfamiliar to many voters. The elections consultant designs and implements a voter education campaign - typically including town hall meetings, mailers, digital outreach, and earned media strategy that explains what the CFD is, why it is needed, what it will cost each property owner, and what services it will fund. In a

small, rural community like Willows, earned media and direct community engagement are particularly effective.

- **Campaign compliance.** The elections consultant advises the City and any supporting committees on compliance with the Political Reform Act, FPPC reporting requirements, and the prohibition on the use of public funds for campaign advocacy. This is a legally sensitive area, and experienced consultants are essential to ensuring that publicly funded voter education activities remain clearly distinguishable from campaign advocacy.

#### One-Year Lockout Following a Failed CFD Election

The Council should be aware of a significant statutory constraint that applies if the CFD election is unsuccessful. Under Government Code §53329, if a special tax measure submitted to the voters within a CFD is defeated, the City is prohibited from submitting the same or a substantially similar tax proposal to the voters of that CFD for a period of one year from the date of the failed election.

The practical consequence of this provision is that a failed CFD election is not simply a setback that can be quickly corrected and retried. The City would be required to wait a full year before returning to voters, during which time the WPD could not be funded through this mechanism. Given that the existing Sheriff's contract expires June 30, 2026, and that the City is planning for a transition to a City-operated department, a failed election followed by a one-year lockout would create a significant service and funding gap. This underscores the importance of thorough preparation, community engagement, and tax rate calibration through the work of the elections consultant and the polling process before the measure is placed on the ballot.

#### Election Timeline and the November 2026 Constraint

Staff, in consultation with the Municipal Advisor, has prepared a preliminary formation schedule. A detailed schedule will be developed collaboratively with Formation Counsel, the Special Tax Consultant, and the elections consultant following contract execution. However, a key preliminary conclusion is clear: it is not procedurally possible to complete all required CFD formation steps in time to place the measure on the November 4, 2026, general election ballot.

California law requires a specific sequence of statutory proceedings before a CFD special tax election can be called, including adoption of a Resolution of Intention, a legally required public hearing held not less than 30 days after adoption of the Resolution of Intention, adoption of a Resolution of Formation, and submission of election materials to the County Elections Office by the ballot measure submission deadline, which for Glenn County is in mid-July for the November 4, 2026 election. Given that the professional service contracts are being approved at the May 12, 2026, Council meeting, there is insufficient time to complete RMA development, community engagement, cost estimate refinement, and the required statutory proceedings before that deadline.

Accordingly, staff anticipates targeting either the March 2027 or June 2027 consolidated election as the formation election date. The March 2027 primary election provides an earlier opportunity but requires meeting a submission deadline that will likely fall in late November or December 2026, which is achievable if work proceeds expeditiously following contract execution. The June 2027 election provides additional time for community engagement and polling but delays the potential bond

issuance and WPD launch accordingly. The full team will advise on the preferred election date once engaged.

A preliminary milestone schedule is provided below. All dates are estimates pending team input:

<b>Milestone</b>	<b>Timing (Estimate)</b>	<b>Responsible Party / Notes</b>
Council approval of consultant contracts	May 12, 2026	City Council action
Kickoff meeting — full team	Late May 2026	MA, Formation Counsel, Special Tax Consultant, City Staff
Engage elections consultant	Late May / Early June 2026	Subject to Council approval
Refine WPD facility and equipment cost estimates	June – July 2026	City Staff / WPD feasibility team
Refine annual WPD operating cost projections	June – July 2026	City Staff / Municipal Advisor
Evaluate potential Fire Dept. CFD component	June – July 2026	City Staff / Municipal Advisor
Community engagement and polling	July – September 2026	Elections Consultant
Draft Rate and Method of Apportionment (RMA)	July – August 2026	Special Tax Consultant
Review and finalize RMA	August – September 2026	Full team / City Council review
Draft CFD boundary map and formation documents	August – September 2026	Formation Counsel
Resolution of Intention — City Council	October 2026 (est.)	Formation Counsel / City Staff
Public hearing and election order	November 2026 (est.)	City Council action

Milestone	Timing (Estimate)	Responsible Party / Notes
Voter outreach and campaign period	Early 2027 (est.)	Elections Consultant
CFD special tax and bond election	March or June 2027 (est.)	Consolidated election — Glenn County
Bond issuance (if election succeeds)	Summer / Fall 2027 (est.)	Full financing team

Next Steps

Following Council approval of the professional services contracts, the following key workstreams will proceed in parallel:

- **RMA Development.** Webb Municipal Finance will develop the Rate and Method of Apportionment defining how the special tax will be calculated and allocated. This work requires refined cost estimates for both the capital program (e.g., facilities, vehicles, equipment) and the ongoing operational budget of the WPD. The RMA must be sufficiently detailed to withstand legal scrutiny and sufficiently clear to be explained to voters.
- **Cost Estimate Refinement.** City staff, in coordination with the Municipal Advisor and the WPD feasibility team, will refine the capital cost estimates for police facilities, vehicles, and equipment, as well as the fully loaded annual operating budget projections for a reconstituted department. These estimates are the foundation of the CFD sizing and the RMA, and they must be as accurate as reasonably possible before the special tax rate is set.
- **Fire Department Evaluation.** Staff will evaluate whether to incorporate Fire Department capital and/or operational needs into the same CFD structure. A combined public safety CFD covering both police and fire would reduce formation and election costs and present voters with a unified public safety funding package. However, it also adds complexity to the RMA and the voter communications effort. The full formation team will advise on the optimal structure.
- **Elections Consultant Engagement.** Subject to Council direction, staff will solicit proposals from one or more qualified elections consultants and return to the Council for approval of that contract. The elections consultant should be engaged as early in the process as possible to allow adequate time for polling, community outreach, and voter education prior to the election.
- **Community Engagement.** Prior to and concurrent with the formal formation proceedings, the City should conduct public outreach to educate the community about the proposed CFD, explain the need for a dedicated public safety funding source, and gather community input on service priorities and tax structure. The elections consultant will lead this effort in coordination with City staff.

- **Formation Proceedings.** Once the RMA is finalized and the election strategy is in place, Formation Counsel will initiate the statutory formation proceedings, including adoption of the Resolution of Intention, the public hearing, and the Resolution of Formation, culminating in the submission of the ballot measure to Glenn County Elections.

**Consistency with Council Priorities and Goals:**

This agenda item is consistent with the Council’s Priority 3: Public Safety, Goal #1: Invest in the Startup of the Willows Police Department (WPD).

**Fiscal Impact:**

Professional services fees for Municipal Advisor, Formation Counsel, and Special Tax Consultant will be funded from the General Fund on an interim basis. If the CFD election is successful, all formation-related professional services costs are customarily recovered from bond proceeds or the initial special tax levy, reimbursing the General Fund. If the CFD election is unsuccessful, formation costs paid to date would not be recoverable and would represent a General Fund expenditure, however much of the prepared work products may be used as a starting point for a future tax or ballot measure effort. Based on preliminary estimates, total at-risk General Fund exposure in the event of a failed election is estimated at approximately \$125,000 to \$150,000, depending on the level of professional services engaged prior to the election, the complexity of the RMA, and whether the measure is placed on a consolidated general election ballot (which significantly reduces election administration costs versus a standalone special election). Additionally, Municipal Advisor’s fee is only payable if the Council passes a resolution that formalizes moving forward with an election. Costs specifically associated with placing the measure on the ballot (e.g., Glenn County election administration fees) would only be incurred by the General Fund after Council approval to move forward with an election and are not recoverable regardless of outcome. Staff will present a more detailed budget estimate for Council review at a future meeting once the full team has been engaged and scope of work agreements for all parties have been finalized, including an elections consultant, if applicable.

**Attachment:**

- Attachment 1: April 28, 2026, Staff Report: Finance Tools to Fund Willows Police Department



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Date: April 28, 2026  
To: Honorable Mayor and Councilmembers  
From: Marti Brown, City Manager  
Subject: Finance Tools to Fund Willows Police Department

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**Recommendation:**

Review and discuss options for financing the startup and ongoing costs to establish a Willows Police Department and provide direction to staff.

**Rationale for Recommendation:**

The Willows City Council has expressed its intent to re-establish the City's Police Department. Accordingly, staff has been directed to identify and present potential financing mechanisms to support both the initial startup costs and the ongoing funding necessary to sustain long-term operations.

**Background:**

In 2017, the City of Willows dissolved its municipal police department and entered into a five-year agreement with the Glenn County Sheriff's Office to provide law enforcement and animal control services. As the agreement neared expiration in 2022, a newly elected Sheriff authorized a one-year extension to allow for a comprehensive evaluation of departmental budgets and service delivery costs. Upon completion of this review, the Sheriff's Office proposed a substantial increase in the cost of continuing law enforcement, dispatch, and animal control services. Following several months of negotiations, the City and the Sheriff's Office reached consensus on a new three-year agreement, effective July 1, 2023, through June 30, 2026.

Concurrently, the City of Willows was experiencing a significant structural deficit, estimated at approximately \$1.4 million annually in Fiscal Year 2024–25. In response, the City Council approved the placement of a 1.5% local sales tax measure on the November 2024 ballot. The primary objectives of this measure were to address the ongoing fiscal imbalance, restore General Fund reserves, and provide a potential funding source for the future re-establishment of the Willows Police Department.

At present, with fewer than three months remaining on the existing agreement with the Glenn County Sheriff's Office and voter approval of the 1.5% sales tax measure secured, the City Council has directed staff to evaluate options for re-establishing a municipal police department and to identify sustainable funding strategies to support its long-term operations.

## **Discussion & Analysis:**

### **Startup Costs**

As outlined in Attachment 1, several financing mechanisms are available to fund the one-time startup costs associated with establishing a new Willows Police Department (WPD). These startup costs include items such as facility acquisition or renovation, patrol vehicles and fleet, technology systems (computer-aided dispatch, records management, body cameras), uniforms, weapons and duty equipment, and initial officer training and certification. The primary capital financing tools available to the City are a Mello-Roos Community Facilities District (CFD) bond, General Obligation (GO) bonds, and Certificates of Participation (COPs). Federal and state grants, developer impact fees, and General Fund reserves are supplemental sources discussed further below.

*Mello-Roos Community Facilities District (CFD) — Bond Component.* A Mello-Roos CFD is among the most flexible financing tools available to California cities. A CFD may issue bonds backed by a special tax levied on all parcels within specified district boundaries (which can be the boundaries of the City). Bond proceeds are then used to fund eligible capital improvements such as police facilities, equipment, and vehicles. The special tax is levied annually on each parcel's property tax bill and is used to repay the bonds over their term (typically 20–30 years). Formation of a CFD requires a two-thirds supermajority vote of the registered voters residing within the proposed district boundaries. For a citywide CFD encompassing all of Willows, this would be a citywide election. The 2023 fiscal emergency declaration and the strong performance of Measure I (approved by approximately 58% of voters) suggest meaningful community receptivity, though a two-thirds threshold is a materially higher bar. A key advantage of the CFD structure is that it can be designed to serve a dual purpose: bond proceeds fund startup capital, as well as an ongoing annual special tax levy for services to fund operations, providing long-term revenue certainty, which is further discussed in the Ongoing Operational Costs section.

*General Obligation (GO) Bonds.* GO bonds are backed by the full faith and credit of the City and repaid through a voter-approved ad valorem property tax override levied on all taxable property within the City. Because they are secured by the City's taxing authority, GO bonds typically achieve the lowest available interest rates of any tax-backed instrument, a meaningful advantage when financing multi-million dollar capital projects. Like a CFD bond, GO bonds require approval by a two-thirds supermajority vote. GO bonds are particularly well-suited to fund the acquisition or construction of a dedicated police facility, as they can be sized to match the full capital cost with repayment spread over 20–30 years. Unlike a CFD, however, GO bonds do not inherently carry a mechanism for ongoing operational funding, they are a capital financing tool only. A separate revenue source would need to be identified for ongoing department operations.

*Certificates of Participation (COPs).* COPs are a lease-revenue financing mechanism that does not require voter approval, making them procedurally simpler than either a CFD bond or GO bond. Under a COP structure, the City conveys a public asset, typically an essential use building such as a city hall or a future police facility, to a financing entity (typically a joint powers authority or a nonprofit public benefit corporation), which then leases the asset back to the City. The City's obligation to make lease payments is securitized and sold to investors as certificates. COPs can fund construction, major renovation, or significant equipment acquisition. The principal tradeoff COPs when compared to GO

bonds and CFD bonds is twofold. First, COPs carry a modestly higher interest rate because they are not backed by a voter-approved tax pledge and therefore carry slightly higher credit risk from an investor perspective. Second, and critically for a city in Willows' fiscal position, the annual lease payments must be appropriated by the City Council each year, they are not self-supporting from a dedicated revenue stream. This creates what is known as "non-appropriation risk". For this reason, COPs issued without an identified, dedicated revenue source to support the annual debt service would create new structural budget pressure and are not recommended in this instance as a standalone capital financing tool unless a new revenue stream can be simultaneously established to cover the annual lease payments.

*Federal and State Grants.* Grants are an important supplemental source for startup costs but are not a reliable primary funding mechanism due to their competitive and time-limited nature. The City should pursue all applicable grant programs concurrent with capital planning, but the City's startup budget should not be premised on grant funding that has not yet been secured.

*General Fund Reserves, Impact Fees and Measure I Seed Funding.* The City's 1.5% sales tax (Measure I) became effective April 1, 2025, and the City received its first quarterly advance from the State in April 2025. Early Measure I proceeds can serve as bridge funding for initial procurement such as vehicles, equipment, and uniforms before longer-term capital financing is in place. Developer impact fees and General Fund reserves are currently largely committed to maintaining the City's existing budget and addressing ongoing fiscal constraints.

#### Ongoing Operational Costs

With respect to ongoing operations, reallocating funds currently designated for the Sheriff's contract would provide a substantial and immediate funding base for a re-established police department. The existing contract totals approximately \$2.0–\$2.4 million per year, representing the City's current expenditure baseline for law enforcement services. However, the City's overall financial position does not currently include sufficient General Fund reserves or surplus revenues to absorb escalating costs over time. Additionally, certain expenditures were not fully accounted for in the City's 2025 WPD feasibility study, including increases in legal services, information technology infrastructure, and potential recruitment and hiring incentives. Long-term funding options for ongoing operations include the formation of a Mello-Roos CFD services levy or implementation of a special parcel tax.

*Mello-Roos CFD — Ongoing Services Special Tax (No Bonds).* A Mello-Roos CFD can be structured not only to issue bonds for capital purposes (startup costs), but also (independently or in combination) to levy an ongoing annual special tax for services without any bond component. In a services-only CFD, the City would form a citywide district and levy a special tax on all parcels each year, with revenues dedicated exclusively to funding police department operations. Unlike the CFD bond component, there is no debt service, no interest cost, and no obligation to repay principal. The levy is simply an annual charge on each parcel's property tax bill, calculated according to a Rate and Method of Apportionment (RMA) adopted at district formation. The special tax can be indexed to the Consumer Price Index (CPI) or a fixed annual escalator, ensuring that revenues keep pace with rising personnel and operational costs over time. Critically, the taxes can be structured to continue over a long period of time (up to 100 years) providing a permanent, dedicated, and budget-segregated funding stream for police services that cannot be reallocated to other general fund purposes. Formation requires a two-thirds

supermajority vote of registered voters. The services CFD is the most structurally sound long-term funding mechanism for ongoing operations and is the primary tool recommended for that purpose.

*Special Parcel Tax.* A special parcel tax is a flat or tiered per-parcel levy (for example, a fixed annual amount per residential unit, or a per-square-foot charge on commercial properties) dedicated to a specific public purpose such as police services. Unlike a CFD, a parcel tax does not require formation of a separate district; it is levied citywide through the City's own municipal authority. A special parcel tax requires a two-thirds supermajority vote and, if approved, provides a dedicated revenue stream insulated from general fund budget pressures. The parcel tax is functionally similar to a services CFD in its outcome: an annual, dedicated, inflation-adjustable levy for police operations. Furthermore, it is somewhat simpler to administer since no district formation proceedings are required. The key structural distinction is that a services CFD can more easily incorporate a dual-use structure (capital bonds for startup costs such as facilities as well as a services levy in a single formation), while a parcel tax is limited to the ongoing services function.

### Conclusion

Staff recommends distinct financing strategies for startup capital and ongoing operations, as the two needs differ fundamentally in their fiscal structure, time horizon, and appropriate funding mechanisms.

*Startup Capital: Facilities CFD or General Obligation Bond (Recommended); COPs (Conditional).* For one-time startup costs (principally facility acquisition or renovation, vehicles, and major equipment) staff recommends either a Mello-Roos CFD bond or a General Obligation bond as the primary capital financing mechanism. Both require a two-thirds supermajority vote and provide long-term, fixed-cost debt service repaid over 20–30 years, avoiding a large one-time draw on the General Fund. The CFD bond is preferred if the City wishes to combine startup capital financing with an ongoing services levy in a single formation election, providing a unified structure for both phases. The GO bond is preferred if the City's primary capital need is a facility (police station) and the City wants the lowest possible borrowing cost. Certificates of Participation are conditionally viable as a capital tool, they avoid a ballot measure, which is a procedural advantage, but the annual lease payments must be supported by a dedicated, identified revenue stream. COPs issued without such a stream would create new structural budget pressure and are therefore not recommended unless a concurrent revenue measure is adopted to fund the annual debt service. In all scenarios, General Fund reserves and Measure I seed money can bridge early procurement costs while the primary financing mechanism is being structured and placed before voters.

*Ongoing Operations: Mello-Roos CFD Services Special Tax (Recommended), Supplemented by Sheriff Contract Reallocation and Measure I.* For annual operations, staff recommends a Mello-Roos CFD services special tax (structured without a bond component) as the primary long-term funding mechanism. A services CFD provides a dedicated, inflation indexed, long-term revenue stream levied on all parcels within the City, insulated from general fund budget pressure and unavailable for reallocation to other purposes. This structure directly addresses the fiscal vulnerability that led to the dissolution of the original police department in 2017: an operational cost that competed with other general fund obligations during periods of revenue stress. The services CFD levy, sized to cover fully-loaded annual WPD operating costs net of other identified revenues, creates the permanent funding foundation the department needs to remain sustainable. In the near term, prior to CFD formation,

annual operations would be funded through a combination of (1) reallocation of the existing Sheriff's contract budget (approximately \$2.0–\$2.4 million per year), and (2) Measure I general sales tax revenues. If the City proceeds with a Facilities CFD bond for startup capital, the formation election can be structured to simultaneously authorize both the bond issuance and the ongoing services levy, reducing election costs and consolidating the community vote.

Should the City Council direct staff to proceed with either a Facilities CFD or a Services CFD (or a combination of both), it may also be prudent to consider incorporating funding for the Fire Department within the same formation structure. The Fire Department is an essential public safety service with ongoing capital and equipment needs, and combining both departments within a single CFD election would reduce formation and election costs while presenting voters with a unified public safety funding package.

**Consistency with Council Priorities and Goals:**

This agenda item is consistent with the Council's Priority 3: Public Safety, Goal #1: Invest in the Startup of the Willows Police Department (WPD).

**Fiscal Impact:**

Should the City Council direct staff to proceed with CFD formation, staff notes that the professional costs associated with district formation (including municipal advisor, bond counsel, and special tax consultant fees) are customarily included in the CFD formation costs and recovered from bond proceeds or the initial levy (assuming a successful election), rather than from the General Fund. If the election is unsuccessful, the mentioned professional services associated with formation cost would need to be paid out of the General Fund. Costs associated with placing the measure on the ballot would also need to be funded from the General Fund in advance of the election. Staff estimates that CFD formation costs payable from the General Fund in the event that an election is unsuccessful would total an estimated \$75,000 to \$125,000, depending on the complexity of the CFD (services-only versus services plus facilities, as well as whether or not funding for fire services are included). If the Council directs staff to move forward with the Recommendation, staff will come back to the Council with fee proposals from the required consultants.

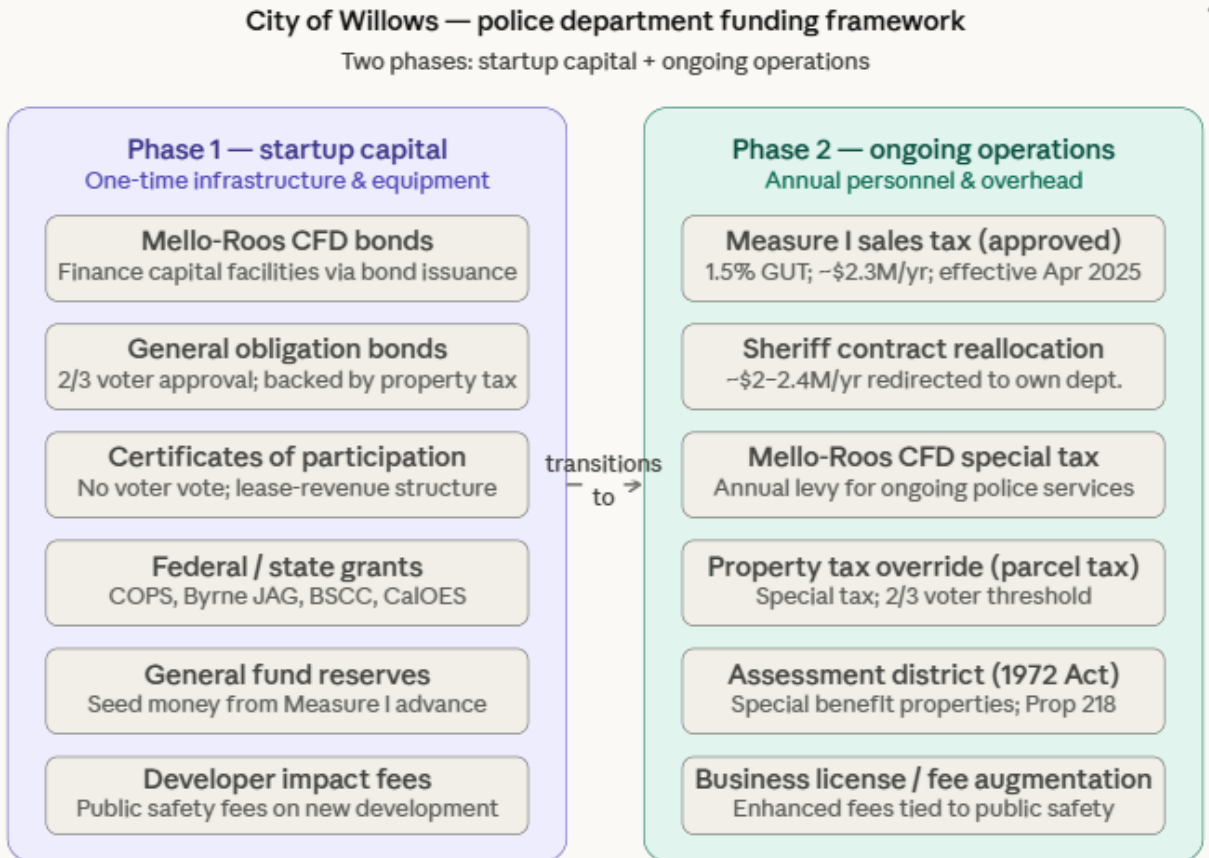
**Attachment:**

- Attachment 1: Police Department Formation Funding Tools

**City of Willows  
Police Department Formation Funding Tools  
April 13, 2026**

**Summary of Available Financing Tools**

Below is a summary of the available funding sources for the formation of a new Police Department in the City of Willows:



Current Sheriff contract: \$2.0M (FY24), \$2.0M (FY25), \$2.355M (FY26) — expires June 30, 2026

**Fiscal Context and Baseline**

First, the critical baseline: the current Sheriff contract totals \$6,355,000 over 2.5 years: \$2.0M in FY 2023-24, \$2.0M in FY 2024-25, and \$2.355M in FY 2025-26, expiring June 30, 2026. This contract cost is the single most important number in the analysis, it establishes both what Willows is already paying and the approximate ongoing cost floor for any police service model. Importantly, when the department was originally disbanded in 2017, it was costing over \$1.6 million annually, meaning the Sheriff's contract has grown roughly 45% in cost over the intervening years.

## **Phase 1: Startup Capital Funding**

The one-time costs of reconstituting a police department are substantial and distinct from ongoing operations. They include facility acquisition or renovation, vehicles and fleet, technology systems (CAD, RMS, body cameras), uniforms, weapons, and initial training.

Below are details on viable funding method for startup costs:

### **Mello-Roos Community Facilities District (CFD) — Bond Component**

The Mello-Roos Community Facilities Act of 1982 (Gov. Code §53311 et seq.) is the most versatile tool available. The Act allows for the City to establish a CFD which may provide financing for a broad range of public improvements and services, including police protection, fire protection, ambulance services, schools, parks, libraries, museums, and other cultural facilities. Willows could form a citywide CFD, issue bonds backed by a special tax levy on all parcels, and use the bond proceeds to fund the capital build-out of the new department. Formation requires a 2/3 vote of registered voters. The 2023 fiscal emergency declaration and the strong showing of Measure I (58%+) suggest community receptivity.

### **General Obligation Bonds**

GO bonds are backed by the full faith and credit of the City and repaid through an ad valorem property tax override. They require a 2/3 supermajority vote. Given the current community support trajectory, this is worth considering, particularly if the City needs to fund a new or renovated facility (e.g., a dedicated police station). GO bonds typically achieve the lowest interest rates of any tax-backed instrument.

### **Certificates of Participation (COPs)**

COPs are a lease-revenue financing mechanism that does not require voter approval. The City would convey a public asset (e.g., city hall, a future police facility) to a financing entity, which leases it back to the City, with the lease payments securitized. COPs can fund construction or major equipment acquisition. The tradeoff is a slightly higher interest rate than GO bonds and the annual lease obligation must be appropriated by the City Council

(subject to non-appropriation risk). This is a viable path for facility financing without going to the ballot, pending budget availability.

### **Federal and State Grants**

This is an important supplemental source for startup costs, but not necessarily a primary one. Some of the available programs include:

- *COPS Hiring Program* (U.S. DOJ): Provides funding for sworn officer positions for the first three years, then requires local assumption of costs. Highly competitive nationally but appropriate for Willows given its small size.
- *Edward Byrne Memorial Justice Assistance Grant (JAG)*: Flexible funding for equipment, technology, training, and personnel.
- *California Board of State and Community Corrections (BSCC)*: Various competitive grants for local law enforcement programs.
- *CalOES*: Homeland security and public safety infrastructure grants.

### **Developer Impact Fees (Public Safety)**

Under the California Mitigation Fee Act (Gov. Code §66000 et seq.), Willows can adopt a public safety development impact fee applicable to new residential and commercial construction. The fee must be nexus-justified (i.e., tied to the increased demand for police services generated by new development). While Willows is a small, slow-growth city, any future residential or commercial development can be required to contribute to the capital cost of police facilities and equipment. This would not likely provide substantial new funding, but could be reviewed as a supplemental funding option.

### **General Fund Reserves / Measure I Seed Money**

The City's 1.5% sales tax is effective April 1, 2025, and the city received its first advance of the new quarterly sales tax revenue from the State in April 2025 as well. The early proceeds can be used as seed funding for startup costs or bridge financing for procurement before longer-term mechanisms are in place.

## **Phase 2: Ongoing Operations Funding**

The annual operating budget is the harder, more durable challenge. A realistic ongoing budget for a small city police department of 13 officers/staff in California today likely runs at least \$2.5 million annually when fully loaded with benefits, dispatch, records management, and overhead. The key strategic insight here is that the Sheriff contract cost (\$2.0–2.4M/year) is already being paid and will be redirected, the question is what gap, if any, remains.

### **Measure I Sales Tax (Already Approved)**

This is the cornerstone of ongoing funding. The 1.5% sales tax increase is projected to generate up to \$2.3 million in tax revenue per year. The ballot measure has a 15-year time sunset date, after which the tax would expire unless extended by another ballot measure. As a general (unrestricted) tax, spending is at Council discretion, which means the City should proactively build a police department line item into the annual budget to establish the spending pattern before the sunset question arises.

### **Sheriff Contract Cost Reallocation**

This is arguably the most important element of any funding model. As the City transitions from the Sheriff contract to its own department, the \$2.0-2.4M currently paid to Glenn County can be redirected to fund a Willows Police Department. The key modeling question is whether the City's own department can provide comparable or superior service at the same or lower cost. In 2017, the original department cost over \$1.6M, inflation-adjusted to today, a comparable department would cost significantly more.

### **Mello-Roos CFD — Ongoing Services Tax**

A citywide services CFD can be structured to levy an annual special tax specifically for police services, independent of the general fund. The CFD special tax rates are levied annually as part of each parcel's property tax bill and are subject to an annual inflation adjustment. The taxes do not expire but continue in perpetuity. This provides a dedicated, inflation-indexed, permanent revenue stream that is insulated from general fund budget pressures and cannot be raided for other purposes. Formation requires 2/3 voter approval, but the services CFD can be structured as a standalone mechanism layered on top of other revenues.

### **Parcel Tax (Special Tax)**

A parcel tax is a flat or tiered tax per parcel (e.g., \$X per residential unit, \$Y per commercial square foot), placed on the ballot and requiring 2/3 voter approval. Unlike a CFD, a parcel tax does not require formation of a district, it's levied citywide through the City's own authority. It can be designated specifically for police services (making it a special tax), or structured as a general tax (simple majority required, but unrestricted in use). Given the community support shown in Measure I, a dedicated police parcel tax may be viable at 2/3 approval threshold.

### **Proposition 218 Assessment District (1972 Landscaping and Lighting Act / Other)**

An assessment district levies charges based on special benefit to property owners. Public safety is notoriously difficult to structure as an assessment district because courts have held that general police protection benefits the public at large, not specific parcels in a quantifiable way, making it hard to satisfy Prop. 218's special benefit nexus requirement. This mechanism is not strongly recommended for police services, but may have limited applicability if a specific geographic area (e.g., a commercial corridor or new development area) can demonstrate a quantifiable, special benefit from enhanced police patrols.

### **Business License Tax Augmentation**

The City can increase its business license tax and designate a portion of the increase for public safety. This requires only a majority Council vote if structured as a general tax, or 2/3 voter approval if structured as a special tax for police specifically. Willows' commercial base is modest, but the revenue contribution would be incrementally helpful.



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Date: May 12, 2026  
To: Honorable Mayor and Councilmembers  
From: Joe Bettencourt, Community Development & Services Director  
Marti Brown, City Manager  
Subject: Proposition 218 Final Sewer Rate Study

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**Recommendation:**

Upon conclusion of the presentation, direct staff to initiate the Proposition 218 public hearing process.

**Rationale for Recommendation:**

It has been five years since the last Sewer Rate Study was completed and the industry standard is to complete a new rate study every five years.

**Background:**

On December 1, 2025, the City released a Request for Proposals for consultant services to prepare the City's Proposition 218 Sewer Rate Study, with proposals due on January 8, 2026. The City received two proposals, and upon review, staff determined LTMC to be the most qualified consultant based on qualifications, experience, understanding of the project scope, and ability to complete the study within the desired timeframe. On February 24, 2026, the City Council authorized execution of a contract with LTMC to prepare the study.

At the April 28, 2026, City Council meeting, LTMC provided an initial presentation on the draft sewer rate study (Attachment 1). The City Council reviewed the preliminary findings and provided direction to staff and LTMC regarding the final presentation. Council's comments focused primarily on providing additional clarity regarding the Sewer Fund financial projections, annual revenues and expenses, capital improvement funding, reserve levels, and the proposed rate structure for residential, multi-family, and non-residential customers.

**Discussion & Analysis:**

The City's existing sewer rate study was completed in 2021, and established rate increases through FY 2025-26. As the current rate period is now ending, the study must be updated to evaluate the current and projected financial needs of the Sewer Enterprise Fund and to develop an updated rate structure for future years.

Updating the study is necessary to ensure sewer rates continue to generate sufficient revenue to support ongoing operations, maintenance, debt service, capital improvement needs, reserve requirements, and other system obligations. A current study also provides financial and technical basis for future rate recommendations and helps ensure the sewer utility remains stable, efficient, and compliant with Proposition 218 and other applicable requirements.

The final presentation (Attachment 2) incorporates Council feedback from the April 28 meeting and provides additional detail regarding projected revenues, operating expenses, debt service, capital improvement costs, and ending fund balances over the proposed five-year rate period.

If Council provides direction to proceed, staff will initiate the Proposition 218 process, including preparation and mailing of the required notices and scheduling of the public hearing.

**Consistency with Council Priorities and Goals:**

Priority #4: Infrastructure Improvements, Goal #2: Implement the Capital Improvement Projects and Goal #4: Implement the Sewage Repair Plan as the sewer rate study will set appropriate sewer rates allowing adequate funding for the City's operational and maintenance costs, as well as repairs and upgrades.

**Fiscal Impact:**

There is no fiscal impact by considering the staff recommendation.

**Attachment:**

- Attachment 1: Financial Plan & Rate Design
- Attachment 2: Final Sewer Rate Study Presentation



## DRAFT TABLES

City of Willows  
Sewer Rate Study  
April 27, 2026

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### NOTES

- The following represents a preliminary draft of the financial plan and rate design for the City's Sewer Enterprise Fund.
- The results may be revised based on feedback received from City Council and/or further residential winter water usage data received from California Water Service.

### SCHEDULE

**(City Council meets on the 2<sup>nd</sup> & 4<sup>th</sup> Tuesday of each month)**

- April 28, 2026: Present draft rates to City Council
- May 12, 2026: Present final report to City Council; initiate Proposition 218 process
- May 29, 2026: Mail Prop 218 notice (must be mailed 45 days before the hearing)
- July 14, 2026: Public Hearing
- July 28, 2026: Public Hearing (back-up date)
- August 1, 2026: Rate Implementation
  - The tax roll billings will be prorated such that the first month of the new fiscal year is billed at existing rates and the remainder of the year is billed at the proposed rates.

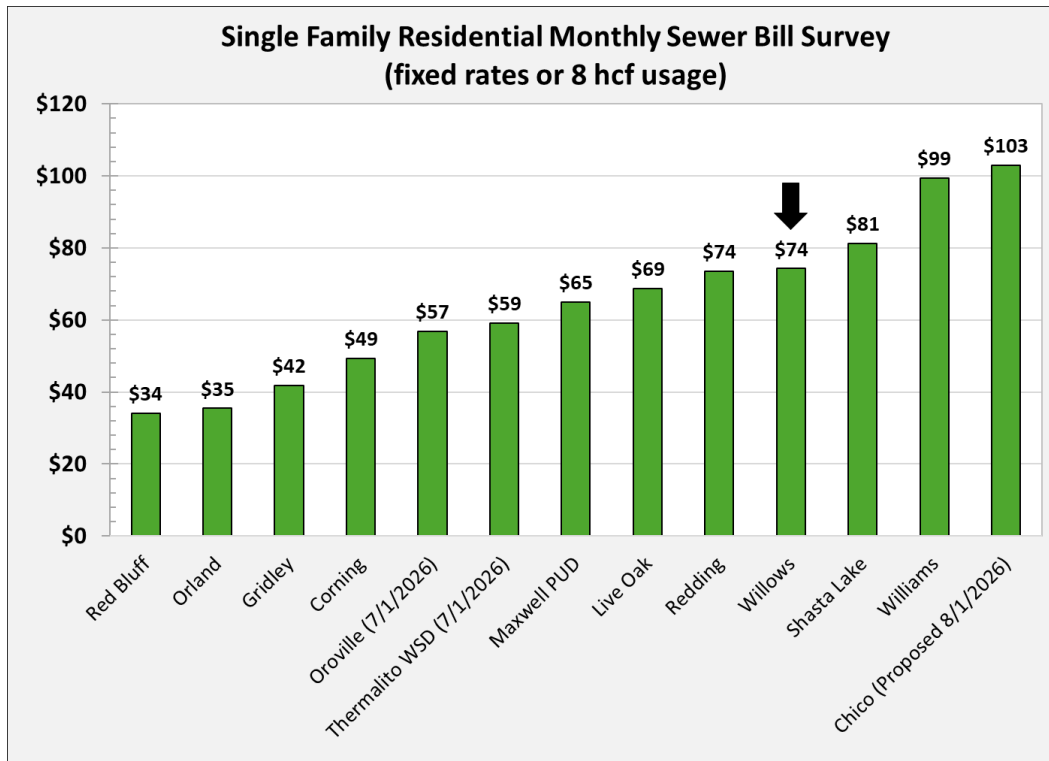
# PRELIMINARY TABLES

**Table 1: Historic and Current Sewer Rates**

Sewer Rate Schedule	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26
<b>Fixed Service Charge</b>						
Single Family Residential	\$40.19	\$47.19	\$52.85	\$59.19	\$66.29	\$74.24
Multi-Family Residential (per unit)	\$40.19	\$27.28	\$30.55	\$34.22	\$38.33	\$42.93
Commercial	\$40.19	\$55.69	\$62.37	\$69.85	\$78.23	\$87.62
<b>Volumetric Charge (\$/hcf)</b>						
Commercial ( <i>Applied to Average Winter Water Use</i> )						
Car Wash	\$3.05	\$2.32	\$2.60	\$2.91	\$3.26	\$3.65
Hospital & Rest Home	\$3.17	\$2.78	\$3.11	\$3.48	\$3.90	\$4.37
Jail	\$3.54	\$3.49	\$3.91	\$4.38	\$4.91	\$5.50
Laundry	\$3.42	\$2.58	\$2.89	\$3.24	\$3.63	\$4.07
Market & Morgue	\$3.94	\$5.65	\$6.33	\$7.09	\$7.94	\$8.89
Motel & Hotel	\$3.22	\$3.01	\$3.37	\$3.77	\$4.22	\$4.73
Restaurant & Bakery	\$4.18	\$6.06	\$6.79	\$7.60	\$8.51	\$9.53
Other Commercial	\$3.01	\$3.49	\$3.91	\$4.38	\$4.91	\$5.50

Note: The City's most recent rate study was completed in 2021 and proposed the rates for FY 2021/22 through FY 2025/26.

**Figure 1: Single Family Residential Monthly Bill Survey**



**Table 2: Estimated Rate Revenues, FY2024/25**

<b>FIXED SERVICE CHARGES</b>				
<b>Customer Class</b>	<b>Number of Units</b>	<b>Monthly Rate</b>	<b>Total Revenues</b>	<b>% of Total</b>
<b>City of Willows</b>				
Single Family Residential	2,029	\$66.29	\$1,614,029	
Multi-Family Residential	740	\$38.33	\$340,370	
Commercial	<u>245</u>	\$78.23	<u>\$229,996</u>	
Subtotal City of Willows	3,014		\$2,184,396	
<b>Northeast Willows</b>				
Single Family Residential	259	\$66.29	\$206,029	
Multi-Family Residential	35	\$38.33	\$16,099	
Commercial	<u>4</u>	\$78.23	<u>\$3,755</u>	
Subtotal Northeast Willows	298		\$225,883	
<b>Total Fixed Service Charges</b>	<b>3,312</b>		<b>\$2,410,278</b>	
<b>VOLUMETRIC CHARGES (COMMERCIAL CUSTOMERS ONLY)</b>				
<b>Customer Class</b>	<b>Avg Monthly Winter Water Use (hcf)</b>	<b>Rate per hcf</b>	<b>Total Revenues</b>	<b>% of Total</b>
<b>City of Willows</b>				
Car Wash	105	\$3.26	\$4,112	
Hospital & Rest Home	639	\$3.90	\$29,916	
Jail	0	\$4.91	\$0	
Laundry	75	\$3.63	\$3,250	
Market & Morgue	682	\$7.94	\$64,956	
Motel & Hotel	760	\$4.22	\$38,483	
Restaurant & Bakery	639	\$8.51	\$65,207	
Other Commercial	<u>1,629</u>	\$4.91	<u>\$95,976</u>	
<b>Total Volumetric Charges</b>	<b>4,528</b>		<b>\$301,900</b>	
<b>TOTAL SEWER SERVICE CHARGE REVENUES</b>				
			<b>Total Revenues</b>	<b>% of Total</b>
Fixed Charges			\$2,410,278	88.9%
Variable Charges			<u>\$301,900</u>	<u>11.1%</u>
Total Sewer Service Charge Revenues (LTMC Calculation)			<b>\$2,712,179</b>	100.0%
Estimated Actual Sewer Service Charge Revenues (From City Budget, p. 50)			<b>\$2,524,293</b>	
\$ Difference			-\$187,886	
% Difference			-7.4%	

**Table 3: Projected Rate Revenues, FY2025/26**

<b>FIXED SERVICE CHARGES</b>				
<b>Customer Class</b>	<b>Number of Units</b>	<b>Monthly Rate</b>	<b>Total Revenues</b>	<b>% of Total</b>
<b>City of Willows</b>				
Single Family Residential	2,029	\$74.24	\$1,807,596	
Multi-Family Residential	740	\$42.93	\$381,218	
Commercial	<u>245</u>	\$87.62	<u>\$257,603</u>	
<b>Subtotal City of Willows</b>	<b>3,014</b>		<b>\$2,446,417</b>	
<b>Northeast Willows</b>				
Single Family Residential	259	\$74.24	\$230,738	
Multi-Family Residential	35	\$42.93	\$18,031	
Commercial	<u>4</u>	\$87.62	<u>\$4,206</u>	
<b>Subtotal Northeast Willows</b>	<b>298</b>		<b>\$252,974</b>	
<b>Total Fixed Service Charges</b>	<b>3,312</b>		<b>\$2,699,391</b>	
<b>VOLUMETRIC CHARGES (COMMERCIAL CUSTOMERS ONLY)</b>				
<b>Customer Class</b>	<b>Avg Monthly Winter Water Use (hcf)</b>	<b>Rate per hcf</b>	<b>Total Revenues</b>	<b>% of Total</b>
<b>City of Willows</b>				
Car Wash	105	\$3.65	\$4,604	
Hospital & Rest Home	639	\$4.37	\$33,522	
Jail	0	\$5.50	\$0	
Laundry	75	\$4.07	\$3,644	
Market & Morgue	682	\$8.89	\$72,728	
Motel & Hotel	760	\$4.73	\$43,134	
Restaurant & Bakery	639	\$9.53	\$73,022	
Other Commercial	<u>1,629</u>	\$5.50	<u>\$107,509</u>	
<b>Total Volumetric Charges</b>	<b>4,528</b>		<b>\$338,163</b>	
<b>TOTAL SEWER SERVICE CHARGE REVENUES</b>				
			<b>Total Revenues</b>	<b>% of Total</b>
Fixed Charges			\$2,699,391	88.9%
Variable Charges			<u>\$338,163</u>	<u>11.1%</u>
<b>Total Sewer Service Charge Revenues (LTMC Calculation)</b>			<b>\$3,037,554</b>	<b>100.0%</b>
Projected Sewer Service Charge Revenues (From City Budget, p. 250)			<b>\$2,255,000</b>	
\$ Difference			-\$782,554	
% Difference			-34.7%	

**Table 4: Sewer Fund 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>PROPOSED</u> <u>BUDGET</u> <u>FY 2025-26</u>
<b><u>Salaries &amp; Benefits</u></b>				
40000 - Salaries	6,365	-	-	-
40002 - Overtime	405	-	-	-
40010 - Salaries - PT	0	-	-	-
40004 - CalPERS	2,445	-	-	-
40006 - Health Insurance	1,728	-	-	-
40007 - FICA/ Medicare	507	-	-	-
40020 - Life Insurance	62	-	-	-
40900 - Overhead - General Fund	<u>78,173</u>	<u>261,622</u>	<u>255,357</u>	<u>261,175</u>
<b>Total Personnel Services:</b>	89,685	261,622	255,357	261,175
<b><u>Operations &amp; Maintenance</u></b>				
40500 - Dues & Memberships	0	2,000	0	0
40602 - Insurance	310	25,000	72,182	75,000
40999 - Special Department	26,191	212,000	150,000	0
41000 - Office Expense	29	100	0	0
41100 - Clothing	2,529	1,000	7,124	7,500
41200 - Fuel	5,700	5,000	11,000	12,000
41300 - Professional Services	26,554	35,000	20,000	70,000
41340 - Discharge Permit	13,676	14,500	18,277	19,000
41500 - Small Tools	0	500	0	0
43000 - Vehicle Maintenance	2,064	1,500	200	2,000
43100 - Equipment Maintenance	1,116	6,000	334	30,000
45100 - PG&E	293,978	10,000	320,000	300,000
45101 - Water & Sewer	<u>3,184</u>	<u>3,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Total Operations &amp; Maintenance:</b>	465,254	315,600	603,117	519,500
<b><u>Contract Operations - Plant Facility</u></b>				
44000 - Contractual Services	<u>720,787</u>	<u>737,000</u>	<u>650,000</u>	<u>700,000</u>
<b>Total Contract Operations:</b>	720,787	737,000	650,000	700,000
<b><u>Debt Service</u></b>				
48000/48001 - Principal / Interest on Debt	<u>394,448</u>	<u>534,564</u>	<u>501,519</u>	<u>536,019</u>
<b>Total Debt Service:</b>	394,448	534,564	501,519	536,019
<b><u>Capital Projects</u></b>				
61130 - Sycamore Street Lift Station	-	-	-	189,750
61130 - Pacific Avenue Lift Station	-	-	-	178,250
61130 - Lassen St Sewer Rehab	-	-	-	201,250
61130 - Road 57 Sewer Lift Station	-	-	-	103,500
61130 - Cherry Street Lift Station	-	-	-	139,165
61130 - Update Municipal Code	-	15,000	-	-
61130 - WWTP Safety Impvmts	-	-	-	30,000
61130 - Annual Sewer Replct Project	-	-	95,038	2,057,250
61130 - WWTP Upgrades	-	-	119,048	-
61130 - HVAC Air Ducts Cleaning	-	1,500	-	-
66021 - Tyler Utility Billing	-	-	-	<u>17,500</u>
<b>Total Capital Projects:</b>	-	16,500	214,086	2,916,665
<b>Total Sewer Enterprise:</b>	<b>1,670,174</b>	<b>1,865,286</b>	<b>2,224,078</b>	<b>4,933,359</b>

**Table 5: Operating Expense Projection**

	Budget FY2025/26	Escalation Factor	Projected					
			FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31	
<b>Salaries &amp; Benefits</b>								
Overhead - General Fund	\$261,175	3.0%	\$269,000	\$277,100	\$285,400	\$294,000	\$302,800	
New Staff Member [1]		3.0%	<u>\$80,000</u>	<u>\$82,400</u>	<u>\$84,900</u>	<u>\$87,400</u>	<u>\$90,000</u>	
Subtotal Salaries & Benefits	\$261,175		\$349,000	\$359,500	\$370,300	\$381,400	\$392,800	
<b>Operations &amp; Maintenance</b>								
Dues & Memberships	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	
Insurance [2]	\$75,000	3.0%	\$85,000	\$87,600	\$90,200	\$92,900	\$95,700	
Special Department	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	
Office Expense	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	
Clothing	\$7,500	3.0%	\$7,700	\$7,900	\$8,100	\$8,300	\$8,500	
Fuel	\$12,000	3.0%	\$12,400	\$12,800	\$13,200	\$13,600	\$14,000	
Professional Services [3]	\$70,000	3.0%	\$30,000	\$30,900	\$31,800	\$32,800	\$33,800	
Discharge Permit	\$19,000	3.0%	\$19,600	\$20,200	\$20,800	\$21,400	\$22,000	
Small Tools	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials [4]		3.0%	\$10,000	\$10,300	\$10,600	\$10,900	\$11,200	
Vehicle Maintenance	\$2,000	3.0%	\$2,100	\$2,200	\$2,300	\$2,400	\$2,500	
Equipment Maintenance	\$30,000	3.0%	\$30,900	\$31,800	\$32,800	\$33,800	\$34,800	
PG&E [5]	\$300,000	3.0%	\$309,000	\$200,000	\$206,000	\$212,200	\$218,600	
<u>Water &amp; Sewer</u>	<u>\$4,000</u>	3.0%	<u>\$4,100</u>	<u>\$4,200</u>	<u>\$4,300</u>	<u>\$4,400</u>	<u>\$4,500</u>	
Subtotal O & M	\$519,500		\$510,800	\$407,900	\$420,100	\$432,700	\$445,600	
<b>Contract Operations - Plant Facility</b>								
	\$700,000	3.0%	\$721,000	\$742,600	\$764,900	\$787,800	\$811,400	
<b>Total Operating Expenses</b>	<b>\$1,480,675</b>		<b>\$1,580,800</b>	<b>\$1,510,000</b>	<b>\$1,555,300</b>	<b>\$1,601,900</b>	<b>\$1,649,800</b>	

1 - It is expected that the City will hire a new staff member for the Sewer Fund in FY2026/27. The fully burdened cost of this employee is expected to begin at \$80,000 per year per City staff.

2 - Insurance is anticipated to increase to \$85,000 in FY2026/27, and is then escalated by 3.0% annually thereafter.

3 - Professional Services are expected to decrease to \$30,000 in FY2026/27, and are then escalated by 3.0% annually thereafter.

4 - Supplies & Materials is a new category that will be budgeted beginning in FY2026/27, per direction from City staff.

5 - FY2027/28, the City is expected to complete construction of a solar plant that will offset electricity costs of PG&E. City staff calculated that estimated electricity costs once the plant is completed will decrease to \$200,000 per year.

**Table 6: Five-Year Capital Improvement Program with Proposed Modifications**

Project Number	Project Name	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total
<b>Rate-Funded Projects</b>							
SS-002-232	Annual Sewer Replacement Project	412,500	-	-	-	-	412,500
SS-002-233	Annual Sewer Replacement Project	-	-	191,700	2,204,200	-	2,395,900
SS-003	Annual Sewer Replacement Project	-	-	-	50,000	1,150,000	1,200,000
SS-023	WWTP - Clarifier Improvements	-	10,000	95,000	200,000	-	305,000
SS-024	Chlorine Contact Chamber Improvements	120,000	-	60,000	-	-	180,000
SS-025	Chemical Storage and Pipelines	-	140,000	60,000	-	-	200,000
SS-026	Sodium Bisulfite injection System Housing Structure	-	85,000	-	-	-	85,000
SS-027	Wastewater Treatment Plan Safety Improvements	30,000	-	-	-	-	30,000
SS-029	WWTP Upgrades	125,000	122,000	117,000	-	-	364,000
SS-030	Blower Building Improvements	40,000	-	-	-	-	40,000
SS-031	Clarifier Improvements	-	200,000	-	-	-	200,000
SS-032	Tertiary Filtration Structure Repairs	50,000	-	-	-	-	50,000
SS-033	WWTP Pond Liners	-	850,000	600,000	-	-	1,450,000
SS-034	WWTP SCADA and Admin Bldg Upgrade	45,000	-	-	-	-	45,000
	Annual Vehicle Replacement	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>825,000</u>
	<b>Total Sewer Projects</b>	<b>987,500</b>	<b>1,572,000</b>	<b>1,288,700</b>	<b>2,619,200</b>	<b>1,315,000</b>	<b>7,782,400</b>

Source: City of Willows Five Year Capital Improvement Program Fiscal Years 2025-2029

Proposed modifications from original:

- \$165,000 per year is added for annual vehicle replacements
- Defer SS-002-233 until 2029
- Defer SS-003 until 2030

**Table 7: PROPOSED DRAFT Cash Flow Projection**

	Projected: Proposition 218 Period				
	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
<b>Rate Increase %</b>	<b>10.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>5.0%</b>	<b>5.0%</b>
Rate Increase Effective Date	Aug 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030
Revenues over 12 months	3,109,900	3,420,900	3,763,000	3,951,200	4,148,800
<b>BEGINNING FUND BALANCE [1]</b>	<b>\$1,616,300</b>	<b>\$1,594,000</b>	<b>\$1,389,400</b>	<b>\$1,767,300</b>	<b>\$954,100</b>
<b>REVENUES</b>					
Sewer Service Fees [2]	3,086,300	3,420,900	3,763,000	3,951,200	4,148,800
Interest Income	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Subtotal Revenues	3,086,300	3,420,900	3,763,000	3,951,200	4,148,800
<b>EXPENSES</b>					
<i>Operating Expenses</i>					
Salaries & Benefits	349,000	359,500	370,300	381,400	392,800
Operations & Maintenance	510,800	407,900	420,100	432,700	445,600
<u>Contract Operations</u>	<u>721,000</u>	<u>742,600</u>	<u>764,900</u>	<u>787,800</u>	<u>811,400</u>
Subtotal Operating	1,580,800	1,510,000	1,555,300	1,601,900	1,649,800
<b>Net Operating Revenues</b>	1,505,500	1,910,900	2,207,700	2,349,300	2,499,000
<i>Non-Operating Expenses</i>					
CIP Projects	987,500	1,572,000	1,288,700	2,619,200	1,315,000
<u>Existing Debt Service</u>	<u>540,300</u>	<u>543,500</u>	<u>541,100</u>	<u>543,300</u>	<u>539,900</u>
Subtotal Non-Operating	1,527,800	2,115,500	1,829,800	3,162,500	1,854,900
<b>Total Expenses</b>	3,108,600	3,625,500	3,385,100	4,764,400	3,504,700
Total Net Revenues	(22,300)	(204,600)	377,900	(813,200)	644,100
<b>ENDING FUND BALANCE</b>	<b>\$1,594,000</b>	<b>\$1,389,400</b>	<b>\$1,767,300</b>	<b>\$954,100</b>	<b>\$1,598,200</b>
Target Reserve Balance [3]	1,630,700	1,598,500	1,618,800	1,644,300	1,664,800
Target Met?	<i>no</i>	<i>no</i>	<i>yes</i>	<i>no</i>	<i>no</i>
Debt Service Coverage [4]	2.79	3.52	4.08	4.32	4.63

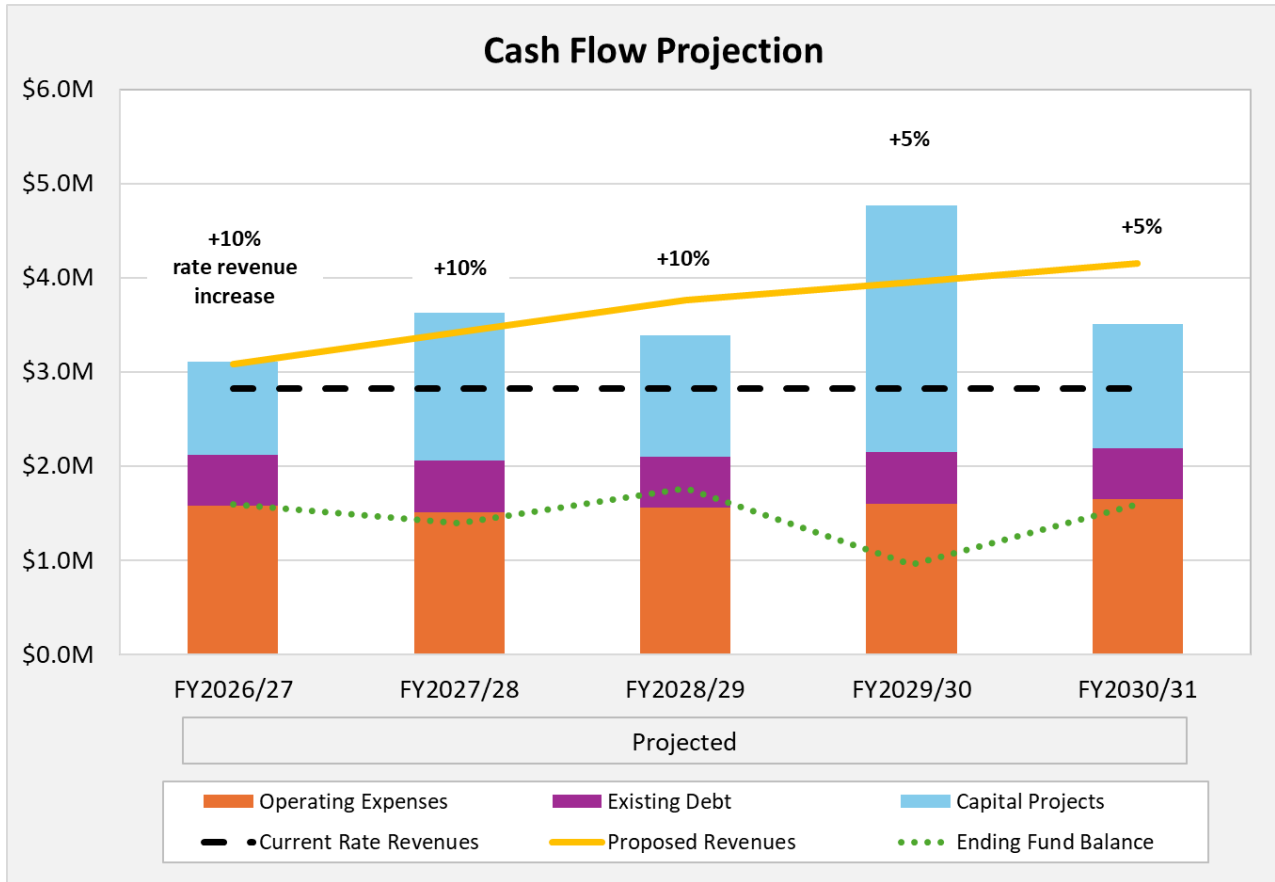
1 - Beginning Fund Balance provided by City Staff reflects estimated cash reserves in Sewer Enterprise Fund accounts.

2 - Projected sewer service fee earnings for FY2026/27 are prorated based on the August 1 implementation date. It is expected that the City will collect one month of revenues at the existing FY2025/26 rates, and 11 months of revenues at the proposed FY2026/27 rates.

3 - Annual target is 50% of operating expenses + total annual debt service + \$300,000 for emergency capital reserve

4- Net operating revenues divided by total debt service. Annual target is > 1.2

Figure 2: Illustrative Cash Flow Projection



**Table 8: Cost Allocation**

	<b>Projected FY2026/27</b>	<b>Customer Service</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>
<b>Operating Expenses</b>					
<u>Salaries &amp; Benefits</u>					
Overhead - General Fund	\$269,000	100.0%	0.0%	0.0%	0.0%
<u>New Staff Member</u>	<u>\$80,000</u>	<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal Salaries & Benefits	\$349,000	\$349,000	\$0	\$0	\$0
<i>Allocation %</i>		<i>100.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
<u>Operations &amp; Maintenance</u>					
Insurance	\$85,000	100.0%	0.0%	0.0%	0.0%
Clothing	\$7,700	0.0%	60.0%	20.0%	20.0%
Fuel	\$12,400	0.0%	60.0%	20.0%	20.0%
Professional Services	\$30,000	40.0%	40.0%	10.0%	10.0%
Discharge Permit	\$19,600	0.0%	60.0%	20.0%	20.0%
Supplies & Materials	\$10,000	40.0%	40.0%	10.0%	10.0%
Vehicle Maintenance	\$2,100	0.0%	60.0%	20.0%	20.0%
Equipment Maintenance	\$30,900	0.0%	60.0%	20.0%	20.0%
PG&E	\$309,000	0.0%	80.0%	10.0%	10.0%
<u>Water &amp; Sewer</u>	<u>\$4,100</u>	<u>0.0%</u>	<u>80.0%</u>	<u>10.0%</u>	<u>10.0%</u>
Subtotal O & M	\$510,800	\$101,000	\$310,100	\$49,900	\$49,900
<i>Allocation %</i>		<i>19.8%</i>	<i>60.7%</i>	<i>9.8%</i>	<i>9.8%</i>
<u>Contract Operations</u>					
<u>Plant Facility</u>	<u>\$721,000</u>	<u>40.0%</u>	<u>40.0%</u>	<u>10.0%</u>	<u>10.0%</u>
Subtotal O & M	\$721,000	\$288,400	\$288,400	\$72,100	\$72,100
<i>Allocation %</i>		<i>40.0%</i>	<i>40.0%</i>	<i>10.0%</i>	<i>10.0%</i>
<b>Non-Operating Expenses [1]</b>					
Capital Projects	\$1,556,500	40.0%	40.0%	10.0%	10.0%
<u>Existing Debt Service</u>	<u>\$541,600</u>	<u>40.0%</u>	<u>40.0%</u>	<u>10.0%</u>	<u>10.0%</u>
Subtotal Non-Operating	\$2,098,100	\$839,200	\$839,200	\$209,800	\$209,800
<i>Allocation %</i>		<i>40.0%</i>	<i>40.0%</i>	<i>10.0%</i>	<i>10.0%</i>
<b>TOTAL EXPENSES</b>	<b>\$3,678,900</b>	<b>\$1,577,600</b>	<b>\$1,437,700</b>	<b>\$331,800</b>	<b>\$331,800</b>
<b>Proposed Allocation %</b>			<b>68.42%</b>	<b>15.79%</b>	<b>15.79%</b>

1 - Average 5-year costs

**Table 9: Estimated Sewer Flows & Loadings**

Customer Class	Annual Flow (hcf) [1]	Wastewater Strength		Wastewater Loadings		
		BOD (mg/L)	TSS (mg/L)	Flow (gal/yr)	BOD (lbs/yr)	TSS (lbs/yr)
<b>Residential Customers</b>						
Single Family Residential	194,784	250	250	145,698,432	303,781	303,781
Multi-Family Residential	53,280	250	250	39,853,440	83,094	83,094
<b>Non-residential Customers (with 8 hcf minimum) [2]</b>						
Low Strength	2,049	150	150	1,532,652	1,917	1,917
Medium Strength	44,583	250	250	33,348,084	69,531	69,531
High Strength	16,009	800	550	11,974,732	79,895	54,928
<b>Northeast Willows</b>						
Single Family Residential	24,864	250	250	18,598,272	38,777	38,777
Multi-Family Residential	2,520	250	250	1,884,960	3,930	3,930
Other Commercial	480	250	250	359,040	749	749
<b>Total</b>	<b>338,569</b>			<b>253,249,612</b>	<b>581,675</b>	<b>556,708</b>

1 - Total estimated flow is based on estimated flows of 8 hcf per month for single family residential, 6 hcf per month for multi-family residential. Non-residential flows are based on billed flows from FY2025/26, adjusted to account for proposed 8 hcf minimum charge. Reflects estimated conservation + some delinquency.

**Residential flow estimates will be updated if data is received from Cal Water.**

2 – Non-residential customers are classified as follows:

Low Strength = existing Car Wash and Laundry customers

Medium Strength = existing Hospital & Rest Home, Jail, Motel & Hotel, & Other Commercial customers

High Strength = existing Market & Morgue, Restaurant & Bakery customers

**Table 10: Number of Accounts and Dwelling Units**

<b>Customer Class</b>	<b>No. of Accounts [1]</b>	<b>% of Total</b>	<b>No. of Units [1]</b>	<b>% of Total</b>
<b>Residential Customers</b>				
Single Family Residential	2,029	77.1%	2,029	61.3%
Multi-Family Residential	<u>78</u>	<u>3.0%</u>	<u>740</u>	<u>22.3%</u>
Subtotal Residential	2,107	80.1%	2,769	83.6%
<b>Non-residential Customers</b>				
Car Wash	2	0.1%	2	0.1%
Hospital & Rest Home	7	0.3%	7	0.2%
Jail	0	0.0%	0	0.0%
Laundry	1	0.0%	1	0.0%
Market & Morgue	16	0.6%	16	0.5%
Motel & Hotel	8	0.3%	8	0.2%
Restaurant & Bakery	20	0.8%	20	0.6%
Other Commercial	<u>191</u>	<u>7.3%</u>	<u>191</u>	<u>5.8%</u>
Subtotal Commercial	245	9.3%	245	7.4%
<b>Northeast Willows</b>				
Single Family Residential	259	9.8%	259	7.8%
Multi-Family Residential	16	0.6%	35	1.1%
Commercial	<u>4</u>	<u>0.2%</u>	<u>4</u>	<u>0.1%</u>
Subtotal Northeast Willows	279	10.6%	298	9.0%
<b>Total</b>	<b>2,631</b>	<b>100.0%</b>	<b>3,312</b>	<b>100.0%</b>

1 - The number of accounts and units is taken from the City's residential tax roll data from FY2024/25, commercial billing data from FY2025/26, and Northeast Willows tax roll data from FY2025/26.

**Table 11: FY2026/27 Sewer Rate Revenue Requirement Allocation**

	<b>Cost Allocation %</b>	<b>FY2026/27 Revenue Requirement</b>
Total Revenue Requirement [1]		\$3,109,900
Customer Service		\$1,577,600
Flow and Strength [2]		\$1,532,300
<b>Flow and Strength Allocation</b>		
Flow	68.42%	\$1,048,393
BOD	15.79%	\$241,954
TSS	15.79%	<u>\$241,954</u>
Total Flow and Strength		\$1,532,301

1 - From Cash Flow; Revenues over 12 months

2 - Calculated as the Total Revenue Requirement less the Customer Service Requirement (from **Table 8**)

**Table 12: FY2026/27 Unit Cost Calculation**

<b>Cost Allocation</b>	<b>Cust. Serv.</b>	<b>Flow</b>	<b>BOD</b>	<b>TSS</b>
FY2026/27 Revenue Requirement	\$1,577,600	\$1,048,393	\$241,954	\$241,954
Billing Units	3,312 # of units	338,569 hcf/year	581,675 lbs/year	556,708 lbs/year
Rate	\$39.69 \$/unit	\$3.10 \$/hcf	\$0.42 \$/lb	\$0.43 \$/lb

**Table 13: FY2026/27 Flow Charge Derivation**

	Flow (hcf)	BOD (lbs)	TSS (lbs)	Total Flow Charge (\$/hcf)
Unit Cost	\$3.10	\$0.42	\$0.43	
Low Strength	\$3.10	\$0.39	\$0.40	\$3.89
Medium Strength	\$3.10	\$0.66	\$0.67	\$4.43
High Strength	\$3.10	\$2.10	\$1.48	\$6.68

Commercial customers are classified as follows:

Low Strength = existing Car Wash and Laundry customers

Medium Strength = existing Hospital & Rest Home, Jail, Motel & Hotel, & Other Commercial customers

High Strength = existing Market & Morgue, Restaurant & Bakery customers

**Table 14: FY2026/27 Fixed Sewer Fee Derivation**

Customer Class	Customer Service Charge (\$/mo)		Flow (hcf)		Flow Charge (\$/hcf)		Total Monthly Rate or Base Fee
Single Family Residential	\$39.69	+	8	x	\$4.43	=	\$75.13
Multi-Family Residential	\$39.69	+	6	x	\$4.43	=	\$66.27
Low Strength Non-Residential	\$39.69	+	8	x	\$3.89	=	\$70.81
Medium Strength Non-Residential	\$39.69	+	8	x	\$4.43	=	\$75.13
High Strength Non-Residential	\$39.69	+	8	x	\$6.68	=	\$93.13

**Table 15: Proposed Five-Year Rate Plan**

Current		Proposed					
Customer Class	July 1, 2025	Customer Class	August 1, 2026	July 1, 2027	July 1, 2028	July 1, 2029	July 1, 2030
<b>Residential Fixed Charge</b>		<b>Residential Fixed Charge</b>					
Single Family	\$74.24	Single Family	\$75.13	\$82.64	\$90.90	\$95.45	\$100.22
Multi-Family (per unit)	\$42.93	Multi-Family (per unit)	\$66.27	\$72.90	\$80.19	\$84.20	\$88.41
<b>Commercial Fixed Charge</b>		<b>Non-Residential Base Fee (for up to 8 hcf)</b>					
Commercial	\$87.62	Low Strength	\$70.81	\$77.89	\$85.68	\$89.96	\$94.46
		Medium Strength	\$75.13	\$82.64	\$90.90	\$95.45	\$100.22
		High Strength	\$93.13	\$102.44	\$112.68	\$118.31	\$124.23
<b>Commercial Volumetric Charge</b>		<b>Volumetric Charge for Non-residential Flow Over Base (\$/hcf above 8 hcf) [1]</b>					
Car Wash	\$3.65	Low Strength	\$3.89	\$4.28	\$4.71	\$4.95	\$5.20
Laundry	\$4.07						
Hospital & Rest Home	\$4.37	Medium Strength	\$4.43	\$4.87	\$5.36	\$5.63	\$5.91
Motel & Hotel	\$4.73						
Jail	\$5.50						
Other Commercial	\$5.50	High Strength	\$6.68	\$7.35	\$8.09	\$8.49	\$8.91
Market & Morgue	\$8.89						
Restaurant & Bakery	\$9.53						

1 - Per hundred cubic feet (hcf). 1 hcf = 748 gallons. Applied to average winter water use.

Figure 3: Single Family Residential Bill Survey

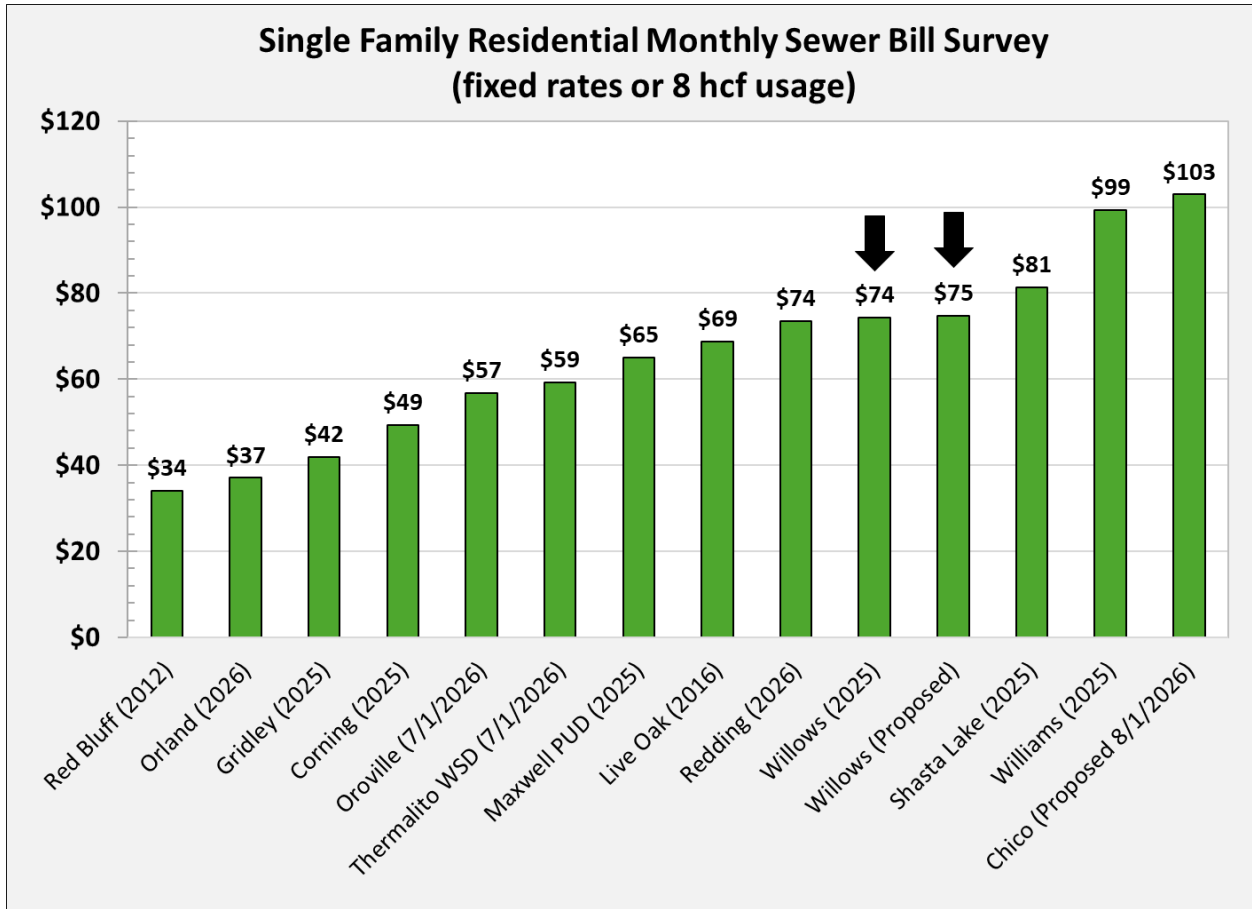


Table 16: Sample Low Strength Non-residential Bill Impacts

Current Bill	Rate	Count	Total Monthly Bill	Proposed Bill	Rate	Count	Total Monthly Bill
<b>Car Wash (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$3.89	x 8	<u>\$31.12</u>
				Subtotal Base Fee			\$70.81
Volumetric Charge	\$3.65	x 8	<u>\$29.20</u>	Flow Above Minimum	\$3.89	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$116.82</b>	<b>Total Monthly Bill</b>			<b>\$70.81</b>
				<i>\$ Change</i>			<i>-\$46.01</i>
				<i>% Change</i>			<i>-39.4%</i>
<b>Laundry (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$3.89	x 8	<u>\$31.12</u>
				Subtotal Base Fee			\$70.81
Volumetric Charge	\$4.07	x 8	<u>\$32.56</u>	Flow Above Minimum	\$3.89	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$120.18</b>	<b>Total Monthly Bill</b>			<b>\$70.81</b>
				<i>\$ Change</i>			<i>-\$49.37</i>
				<i>% Change</i>			<i>-41.1%</i>
<b>Car Wash (52 hcf - average use)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$3.89	x 8	<u>\$31.12</u>
				Subtotal Base Fee			\$70.81
Volumetric Charge	\$3.65	x 52	<u>\$189.80</u>	Flow Above Minimum	\$3.89	x 44	<u>\$171.16</u>
<b>Total Monthly Bill</b>			<b>\$277.42</b>	<b>Total Monthly Bill</b>			<b>\$241.97</b>
				<i>\$ Change</i>			<i>-\$35.45</i>
				<i>% Change</i>			<i>-12.8%</i>
<b>Laundry (75 hcf - average use)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$3.89	x 8	<u>\$31.12</u>
				Subtotal Base Fee			\$70.81
Volumetric Charge	\$4.07	x 75	<u>\$305.25</u>	Flow Above Minimum	\$3.89	x 67	<u>\$260.63</u>
<b>Total Monthly Bill</b>			<b>\$392.87</b>	<b>Total Monthly Bill</b>			<b>\$331.44</b>
				<i>\$ Change</i>			<i>-\$61.43</i>
				<i>% Change</i>			<i>-15.6%</i>

Table 17: Sample Medium Strength Non-residential Bill Impacts

Current Bill	Rate	Count	Total Monthly Bill	Proposed Bill	Rate	Count	Total Monthly Bill
<b>Rest Home (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$4.43	x 8	<u>\$35.44</u>
				Subtotal Base Fee			\$75.13
Volumetric Charge	\$4.37	x 8	<u>\$34.96</u>	Flow Above Minimum	\$4.43	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$122.58</b>	<b>Total Monthly Bill</b>			<b>\$75.13</b>
				<i>\$ Change</i>			<i>-\$47.45</i>
				<i>% Change</i>			<i>-38.7%</i>
<b>Other Commercial (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$4.43	x 8	<u>\$35.44</u>
				Subtotal Base Fee			\$75.13
Volumetric Charge	\$5.50	x 8	<u>\$44.00</u>	Flow Above Minimum	\$4.43	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$131.62</b>	<b>Total Monthly Bill</b>			<b>\$75.13</b>
				<i>\$ Change</i>			<i>-\$56.49</i>
				<i>% Change</i>			<i>-42.9%</i>
<b>Other Commercial (15 hcf - average use)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$4.43	x 8	<u>\$35.44</u>
				Subtotal Base Fee			\$75.13
Volumetric Charge	\$5.50	x 15	<u>\$82.50</u>	Flow Above Minimum	\$4.43	x 7	<u>\$31.01</u>
<b>Total Monthly Bill</b>			<b>\$170.12</b>	<b>Total Monthly Bill</b>			<b>\$106.14</b>
				<i>\$ Change</i>			<i>-\$63.98</i>
				<i>% Change</i>			<i>-37.6%</i>
<b>Other Commercial (38 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$4.43	x 8	<u>\$35.44</u>
				Subtotal Base Fee			\$75.13
Volumetric Charge	\$5.50	x 38	<u>\$209.00</u>	Flow Above Minimum	\$4.43	x 30	<u>\$132.90</u>
<b>Total Monthly Bill</b>			<b>\$296.62</b>	<b>Total Monthly Bill</b>			<b>\$208.03</b>
				<i>\$ Change</i>			<i>-\$88.59</i>
				<i>% Change</i>			<i>-29.9%</i>

Table 18: Sample High Strength Non-residential Bill Impacts

Current Bill	Rate	Count	Total Monthly Bill	Proposed Bill	Rate	Count	Total Monthly Bill
<b>Restaurant (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$6.68	x 8	<u>\$53.44</u>
				Subtotal Base Fee			\$93.13
Volumetric Charge	\$9.53	x 8	<u>\$76.24</u>	Flow Above Minimum	\$6.68	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$163.86</b>	<b>Total Monthly Bill</b>			<b>\$93.13</b>
				<i>\$ Change</i>			<i>-\$70.73</i>
				<i>% Change</i>			<i>-43.2%</i>
<b>Market (8 hcf)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$6.68	x 8	<u>\$53.44</u>
				Subtotal Base Fee			\$93.13
Volumetric Charge	\$8.89	x 8	<u>\$71.12</u>	Flow Above Minimum	\$6.68	x 0	<u>\$0.00</u>
<b>Total Monthly Bill</b>			<b>\$158.74</b>	<b>Total Monthly Bill</b>			<b>\$93.13</b>
				<i>\$ Change</i>			<i>-\$65.61</i>
				<i>% Change</i>			<i>-41.3%</i>
<b>Restaurant (32 hcf - average use)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$6.68	x 8	<u>\$53.44</u>
				Subtotal Base Fee			\$93.13
Volumetric Charge	\$9.53	x 32	<u>\$304.96</u>	Flow Above Minimum	\$6.68	x 24	<u>\$160.32</u>
<b>Total Monthly Bill</b>			<b>\$392.58</b>	<b>Total Monthly Bill</b>			<b>\$253.45</b>
				<i>\$ Change</i>			<i>-\$139.13</i>
				<i>% Change</i>			<i>-35.4%</i>
<b>Market (42 hcf - average use)</b>							
Fixed Charge	\$87.62	x 1	\$87.62	Customer Service Charge	\$39.69	x 1	\$39.69
				Flow and Strength Minimum	\$6.68	x 8	<u>\$53.44</u>
				Subtotal Base Fee			\$93.13
Volumetric Charge	\$8.89	x 42	<u>\$373.38</u>	Flow Above Minimum	\$6.68	x 34	<u>\$227.12</u>
<b>Total Monthly Bill</b>			<b>\$461.00</b>	<b>Total Monthly Bill</b>			<b>\$320.25</b>
				<i>\$ Change</i>			<i>-\$140.75</i>
				<i>% Change</i>			<i>-30.5%</i>



# Sewer Rate Study

City of Willows

May 12, 2026





# Background

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- The City of Willows provides sewer service to about 2,600 customers
- The Sewer Fund is an Enterprise Fund that should be self-supported from rates and charges
- The last rate study was conducted in 2021, and the most recent rate increase was July 1, 2025 (+12%)
- Goal of this rate study is to fund the full cost of providing service
  - Cost of service includes operating and maintenance costs, infrastructure (capital) improvements, debt service payments, and maintaining emergency reserves
- This rate study proposes new 5-year plan with rates going into effect August 1, 2026; then each July 1 from 2027 to 2030
- Draft rates were initially presented on April 28



# Questions from April 28 Meeting

- Where is “extra” current revenue going?
  - Net revenues from current rates are factored into the financial plan and will be contributed toward capital improvements and maintaining fund balance
- How will rates be used to fund revenues, expenses, reserves, and CIP?
  - Estimated totals over the next five years:

	Without a Rate Increase	With the Proposed Rate
<b>Total Revenues</b>	<b>\$14,500,000</b>	<b>\$18,870,200</b>
Operating Expenses	\$7,897,800	\$7,897,800
Debt Service	\$2,708,100	\$2,708,100
Capital Projects	\$7,782,400	\$7,782,400
<b>Total Expenses</b>	<b>\$18,388,300</b>	<b>\$18,388,300</b>
<b>Total Net Revenues</b>	<b>-\$3,888,300</b>	<b>+\$481,900</b>



Will be added to reserves; can be spent on future capital projects

- Why is 8 hcf used as the non-residential base charge?
  - Capacity in the sewer system is reserved for customers even with low usage; sewer system costs are heavily fixed costs



# Legal Requirements: Proposition 218

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- Governs how sewer service charges can be calculated and adopted
  - Rates can be adopted over a maximum 5-year period with a single study
  - Rates must be based on the reasonable cost of providing service
  - Rates must proportionally recover costs based on how customers take service
- Procedural requirements for adopting rate adjustments:
  - Conduct a rate study
  - Mail a notice of hearing and conduct hearing at least 45 days later
- Ratepayers can block the increase with a 50% protest



# Rate Study Process

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## 1. FINANCIAL PLAN

Long-term cash flow analysis to evaluate cost of service needs

## 2. RATE DESIGN

Review sewer rate structure to ensure compliance with Proposition 218

## 3. PUBLIC OUTREACH

Engage ratepayers through public outreach process



# Key Considerations

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## 1. Financial Plan

- Finance capital improvement plan (\$7.8 million over the next five years)

## 2. Rate Design

- Review equity between customer classes
- Rates should be proportional to the underlying flow and pollutant strengths of each customer class

## 3. Public Outreach

- Rates must adopted before the tax roll deadline (August 10)



# FINANCIAL PLAN



# Sewer Fund Financial Plan

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- Rate increases are needed to fund capital improvements and cover inflationary operating cost increases without drawing down reserves
- The City intends to complete necessary capital improvements totaling to about **\$7.8M** over the next 5 years:
  - \$4M of replacement of aging and failing collection system infrastructure
  - \$1.5M of WWTP improvements to clarifier, chlorine contact chamber, chemical storage and pipelines
  - \$1.45M for WWTP pond liners
  - \$800,000 to replace Vac Truck



# Sewer Financial Projection

	FY2026/27	FY2027/28	FY2028/29	FY2029/30	FY2030/31
Beginning Cash Balance	\$1,616,300	\$1,694,000	\$1,589,400	\$2,067,300	\$1,354,100
<b>Proposed Rate Increase</b>	<b>10.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>5.0%</b>	<b>5.0%</b>
Rate Revenues	\$3,086,300	\$3,420,900	\$3,763,000	\$3,951,200	\$4,148,800
Other Revenues	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
<b>Total Revenues</b>	<b>\$3,186,300</b>	<b>\$3,520,900</b>	<b>\$3,863,000</b>	<b>\$4,051,200</b>	<b>\$4,248,800</b>
Operating Expenses	\$1,580,800	\$1,510,000	\$1,555,300	\$1,601,900	\$1,649,800
Debt Service Payments	\$540,300	\$543,500	\$541,100	\$543,300	\$539,900
Capital Projects	<u>\$987,500</u>	<u>\$1,572,000</u>	<u>\$1,288,700</u>	<u>\$2,619,200</u>	<u>\$1,315,000</u>
<b>Total Expenses</b>	<b>\$3,108,600</b>	<b>\$3,625,500</b>	<b>\$3,385,100</b>	<b>\$4,764,400</b>	<b>\$3,504,700</b>
<b>Total Net Revenues</b>	<b>\$77,700</b>	<b>(\$104,600)</b>	<b>\$477,900</b>	<b>(\$713,200)</b>	<b>\$744,100</b>
Ending Cash Balance	\$1,694,000	\$1,589,400	\$2,067,300	\$1,354,100	\$2,098,200



## **RATE DESIGN**



# Review of Current Rates

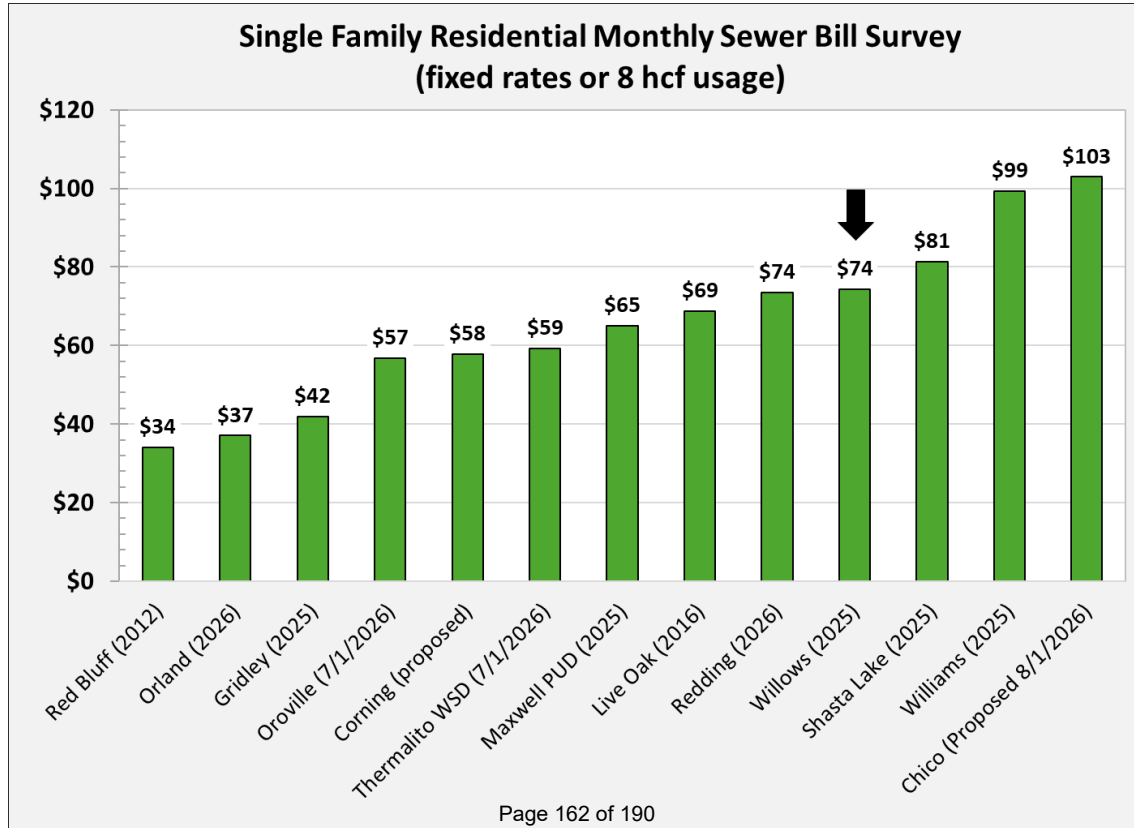
Fixed Service Charge	
Single Family Residential	\$74.24
Multi-Family Residential (per unit)	\$42.93
Commercial	\$87.62

Volumetric Charge (\$/hcf)	
Commercial ( <i>Applied to Average <u>Winter</u> Water Use</i> )	
Car Wash	\$3.65
Hospital & Rest Home	\$4.37
Jail	\$5.50
Laundry	\$4.07
Market & Morgue	\$8.89
Motel & Hotel	\$4.73
Restaurant & Bakery	\$9.53
Other Commercial	\$5.50



# Review of Current Rates





# Proposed Rate Design

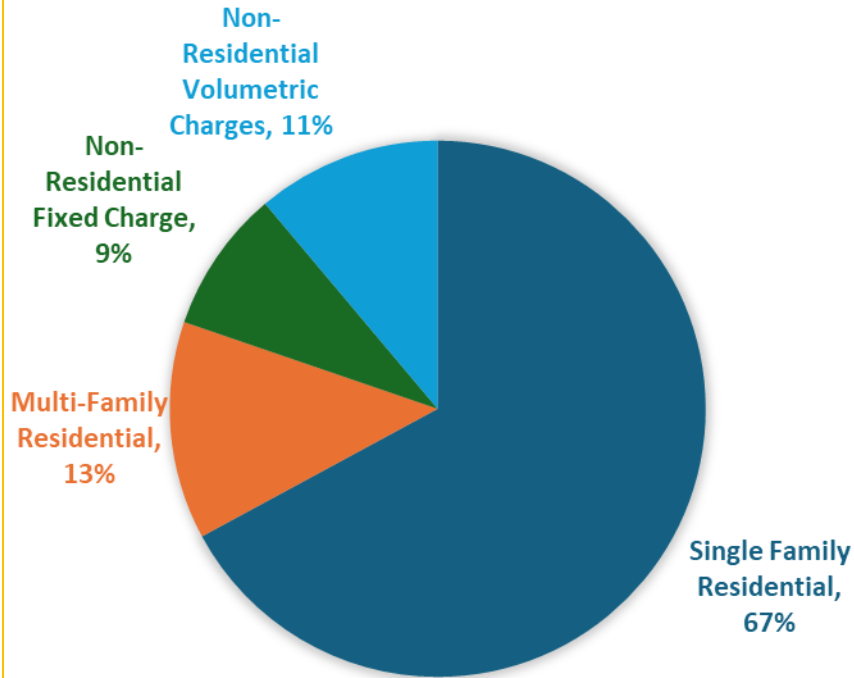
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- Residential rate design will not change – fixed rates for single family and multi-family customers
- Recategorize non-residential customers based on pollutant strength:
  - Car Wash, Laundry → **Low Strength**
  - Hospital & Rest Home, Jail, Motel & Hotel, Other Commercial → **Medium Strength**
  - Market & Morgue, Restaurant & Bakery → **High Strength**
- Proposed Non-Residential Fixed Charge (Base Fee) will include up to the first 8 hcf of average winter water use
  - Same billing method for volumetric charges (winter water usage data)
  - However, only winter water usage above 8 hcf will be billed the volumetric charges
- Proposed revenue recovery from each customer class is based on winter water usage data and estimated pollutant strengths of each class

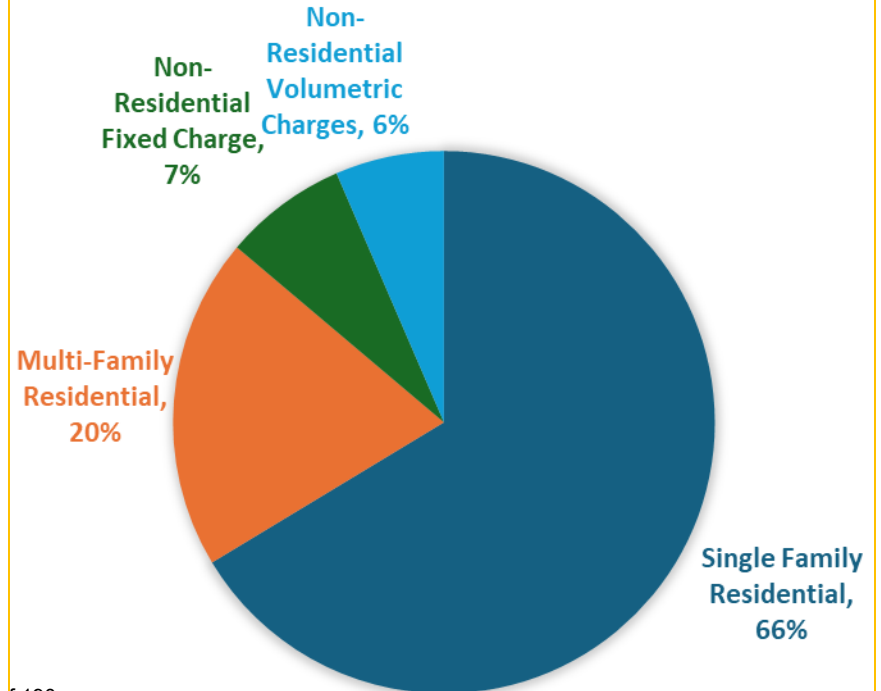


# Sewer Revenue Recovery

## CURRENT SEWER RATE REVENUE RECOVERY BY CUSTOMER CLASS



## PROPOSED SEWER RATE REVENUE RECOVERY BY CUSTOMER CLASS





# Fixed or Base Rate Calculation

- Customer service charges are the same for all customer classes
- Flow and strength charges reflect the pollutant strength of each customer class
- Residential fixed fees are based on estimated average winter water use
- Non-residential base fees include flow of 8 hcf

Customer Class	Customer Service Charge (\$/mo)		Flow (hcf)		Flow and Strength Charge (\$/hcf)		Total Monthly Rate or Base Fee
<b>Residential Fixed Charge</b>							
Single Family Residential	\$39.69	+	8	x	\$4.43	=	\$75.13
Multi-Family Residential	\$39.69	+	6	x	\$4.43	=	\$66.27
<b>Non-Residential Base Rate (for the first 8 units of flow)</b>							
Low Strength	\$39.69	+	8	x	\$3.89	=	\$70.81
Medium Strength	\$39.69	+	8	x	\$4.43	=	\$75.13
High Strength	\$39.69	+	8	x	\$6.68	=	\$93.13



# Proposed Rates

Fiscal Year <i>Effective Date</i>	Current Rates <i>July 1, 2025</i>	PROPOSED				
		FY2026/27 <i>August 1, 2026</i>	FY2027/28 <i>July 1, 2027</i>	FY2028/29 <i>July 1, 2028</i>	FY2029/30 <i>July 1, 2029</i>	FY2030/31 <i>July 1, 2030</i>
<b>Fixed Charges</b>						
Single Family Residential	\$74.24	\$75.13	\$82.64	\$90.90	\$95.45	\$100.22
Multi-Family Residential (per unit)	\$42.93	\$66.27	\$72.90	\$80.19	\$84.20	\$88.41
<b>Non-residential base fee for up to the first 8 hcf</b>						
Low Strength	\$87.62	\$70.81	\$77.89	\$85.68	\$89.96	\$94.46
Medium Strength	\$87.62	\$75.13	\$82.64	\$90.90	\$95.45	\$100.22
High Strength	\$87.62	\$93.13	\$102.44	\$112.68	\$118.31	\$124.23
<b>Volumetric Charge for Non-residential Customers (\$/hcf above 8 hcf) [1] [2]</b>						
Low Strength	varies	\$3.89	\$4.28	\$4.71	\$4.95	\$5.20
Medium Strength	varies	\$4.43	\$4.87	\$5.36	\$5.63	\$5.91
High Strength	varies	\$6.68	\$7.35	\$8.09	\$8.49	\$8.91

1 - Per hundred cubic feet (hcf). 1 hcf = 748 gallons. Applied to average winter water use.

2 - Non-residential customers are classified as follows:

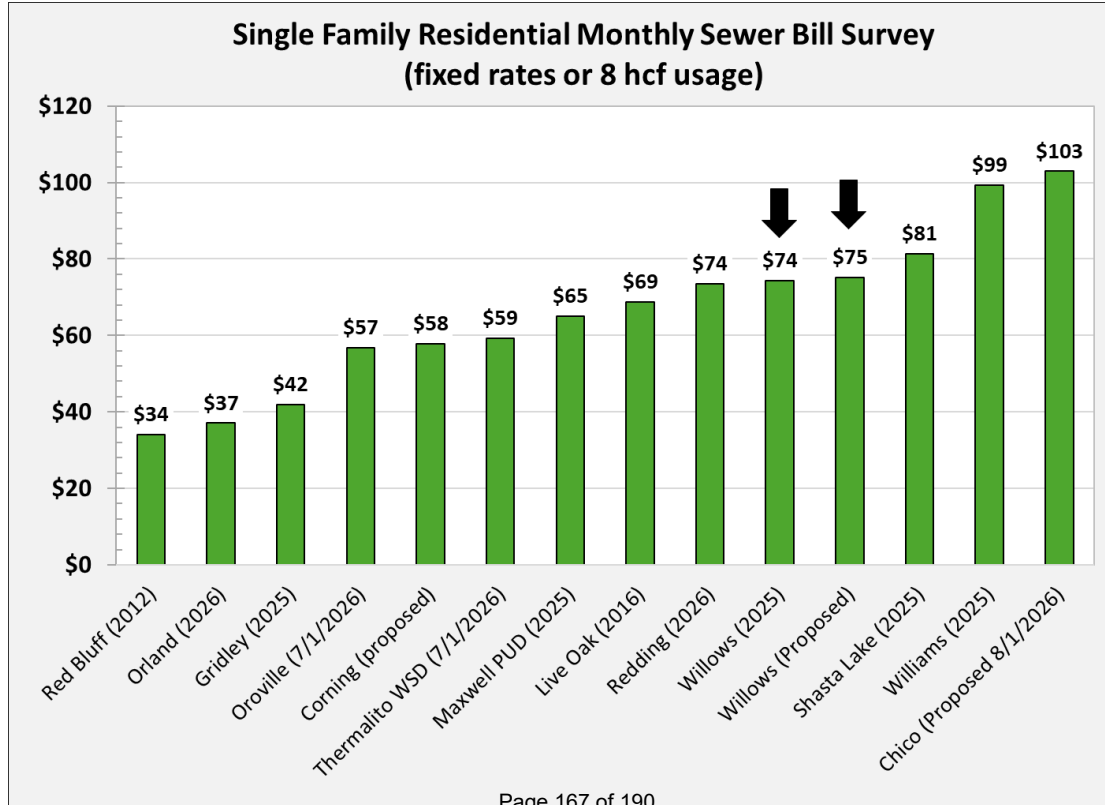
Low Strength = existing Car Wash and Laundry customers

Medium Strength = existing Hospital & Rest Home, Jail, Motel & Hotel, & Other Commercial customers

High Strength = existing Market & Morgue, Restaurant & Bakery customers



# Residential Bill Survey





# Proposed Commercial Flow Charges

<b>CURRENT</b>	
<i>Fee per hcf applied to ALL average winter water use.</i>	
Car Wash	\$3.65
Laundry	\$4.07
Hospital & Rest Home	\$4.37
Motel & Hotel	\$4.73
Jail	\$5.50
Other Commercial	\$5.50
Market & Morgue	\$8.89
Restaurant & Bakery	\$9.53



<b>PROPOSED AUG 1, 2026</b>	
<i>Fee per hcf applied to winter water use ABOVE BASE FLOW of 8 hcf only.</i>	
Low Strength	\$3.89
Medium Strength	\$4.43
High Strength	\$6.68



# Example Commercial Bills

## Current Bill – Office using 8 hcf

	Rate		Count	Charges
Fixed Charge	\$87.62	x	1	\$87.62
Volumetric Charge	\$5.50	x	8	<u>\$44.00</u>
<b>Total Monthly Bill</b>				<b>\$131.62</b>

## Proposed August 1, 2026

	Rate		Count	Charges
Customer Service Charge	\$39.69	x	1	\$39.69
Flow and Strength Minimum	\$4.43	x	8	<u>\$35.44</u>
Subtotal Base Fee				\$75.13
Flow Above Minimum	\$4.43	x	0	<u>\$0.00</u>
<b>Total Monthly Bill</b>				<b>\$75.13</b>
\$ Change				-\$56.49
% Change				-42.9%

## Current Bill – Office using 15 hcf

	Rate		Count	Charges
Fixed Charge	\$87.62	x	1	\$87.62
Volumetric Charge	\$5.50	x	15	<u>\$82.50</u>
<b>Total Monthly Bill</b>				<b>\$170.12</b>

## Proposed August 1, 2026

	Rate		Count	Charges
Customer Service Charge	\$39.69	x	1	\$39.69
Flow and Strength Minimum	\$4.43	x	8	<u>\$35.44</u>
Subtotal Base Fee				\$75.13
Flow Above Minimum	\$4.43	x	7	<u>\$31.01</u>
<b>Total Monthly Bill</b>				<b>\$106.14</b>
\$ Change				-\$63.98
% Change				-37.6%



# Next Steps and Wrap Up

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- April 28 - Present City Council with draft rate results
- Revise results based on feedback received
- May 12 - Present final rate results to City Council; initiate Proposition 218 process
- May 29 - Mail Proposition 218 notices (must be mailed 45 days before the hearing)
- July 14, 2026 - Prop 218 hearing
- August 1, 2026 - New rates go into effect





# PUBLIC HEARING



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Date: May 12, 2026  
To: Honorable Mayor and Councilmembers  
From: Nathan Monck, Fire Chief  
Marti Brown, City Manager  
Subject: Weed Abatement Declaration: Public Hearing, Protest

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**Recommendation:**

Hold a public hearing and, upon conclusion, consider adoption of a resolution confirming the declaration of a public nuisance (Attachment 1) and direct staff to begin abatement on June 1, 2026, if parcels are not abated.

**Rationale for Recommendation:**

The public hearing allows property owners listed in the attached exhibit the opportunity to protest the department's assessment of hazards at their property. There will also be a future public hearing affording the property owners an opportunity to protest costs the city may incur from abating their property.

**Background:**

On April 28, 2026, the City Council adopted a resolution declaring rubbish, refuse, and weeds to be a public nuisance and that the City Fire Department had made a survey of the areas in town that had nuisance and notified the property owners that they must remove this nuisance (Attachment 2), or the City would perform the task and bill the property owner accordingly. This public hearing is the opportunity for property owners to contest the declaration of any and all nuisances. This public hearing was published in the local newspaper of general circulation.

**Discussion & Analysis:**

It is required by the Government Code 39560 through 39588 that there is to be a fixed time for any appeals to be considered by the Council from any of the property owners. The Fixed time was from April 28 to May 12, 2026. Council shall hear any objections from property owners, and upon conclusion of the hearing, the Council shall allow or overrule any objections by motion. The Council may continue the hearing if they desire any additional information on any

particular site. If no objections have been made, or after the City Council has disposed of those made, it shall order the Fire Chief to abate the nuisance.

**Fiscal Impact:**

Properties that the City Contractor abates will be billed to the property owner. Property owners who do not pay will have liens placed against their property, and those liens will appear on their tax statement from the County of Glenn.

**Attachments:**

- Attachment 1: Resolution XX-2026 Confirming Weed Abatement
- Attachment 2: 2026 Weed Abatement list



**City of Willows  
Resolution XX-2026**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS CONFIRMING DECLARATIONS  
OF NUISANCES AS AMENDED AND CONFIRMING ORDER FOR ABATEMENT**

**WHEREAS**, the parcels listed and adopted by resolution were declared a nuisance and ordered to abate as of the council meeting of April 28, 2026; and

**WHEREAS** the required notices as set forth in sections 39500 through 39588 of the Government Code have been sent as required by law; and

**WHEREAS** the owners of said parcels have had an opportunity to protest at a public hearing.

**NOW THEREFORE BE IT RESOLVED**, that the City Council of the City of Willows held the required public protest hearing on May 12, 2026, and hereby confirms the findings of the April 28, 2026, declarations set forth in Resolution XX-2026 ordering abatement of the referenced parcels.

**PASSED AND ADOPTED** by the City Council of the City of Willows this 12<sup>th</sup> day of May 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

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

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

Physical Address	Type	Add	Location	add2	APN#
	Weeds		Front		001-010-022
	Weeds		Front		001-010-024
	Weeds		Front		001-010-025
	Weeds		Front		001-010-027
	Weeds		Front		001-010-028
	Weeds		Front		001-010-029
1502 W Wood St	Weeds		Front		001-021-007
160 County Road G	Weeds		Front		001-360-001
360 County Road G	Weeds		Front		001-031-003
	Weeds		Front		001-031-004
	Weeds		Whole Parcel		001-032-023
	Weeds		Rear		001-032-028
	Weeds		Whole Parcel		001-032-029
247 N Humboldt Ave	Weeds		Whole Parcel		001-031-030
1240 W Wood St	Weeds		Whole Parcel		001-041-028
	Weeds		Whole Parcel		001-041-024
	Weeds		Front		001-041-016
1329 W Sycamore St	Weeds		Whole Parcel		001-051-005
125 N Villa Ave	Weeds		Front		001-051-012
115 N Villa Ave	Weeds		Front		001-051-014
1202 W Sycamore St	Weeds		Front		001-061-030
381 El Dorado Ave	Weeds		Side		001-071-023
451 El Dorado Ave	Weeds		Front		001-071-019
320 El orado Ave	Weeds		Front		001-071-031
440 El Dorado Ave	Weeds		Front		001-071-041
695 S Villa Ave	Weeds		Front		001-081-021
	Weeds		Front		001-102-015
219 Fern St	Weeds		Front		001-102-006
	Weeds		Front		001-102-012
125 Fern St	Weeds		Front		001-102-013
710 S Tehama St	Weeds		Front		001-103-002
750 S Tehama St	Weeds		Front		001-103-004
209 Fern St	Weeds		Front		001-111-010
207 Fern St	Weeds		Front		001-111-006
150 Fern St	Weeds		Alleyway		001-121-002
225 County Road 53	Weeds	Trash	Front	Side	001-121-017
141 County Road 53	Weeds		Alleyway		001-121-010
135 County Road 53	Weeds		Front	Side	001-121-009
120 Fern St	Weeds		Alleyway		001-121-021
805 S Tehama St	Weeds		Side		001-121-022
827 S Tehama St	Weeds		Alleyway		001-121-006
825 S Tehama St	Weeds		Side		001-121-008
1140 W Wood St	Weeds		Whole Parcel		001-131-002
306 N Villa Ave	Weeds		Whole Parcel		001-131-003
314 N Enright Ave	Weeds		Alleyway		001-132-003
309 N Crawford Ave	Weeds		Front		001-132-007

Book 1

246 N Enright Ave	Weeds		Alleyway	001-142-003
212 N Enright Ave	Weeds		Alleyway	001-142-002
255 N Crawford Ave	Brush		Alleyway	001-142-005
132 N Enright Ave	Weeds		Alleyway	001-152-017
141 N Crawford Ave	Weeds		Front Alleyway	001-152-007
135 N Crawford Ave	Weeds		Alleyway	001-152-008
125 N Crawford Ave	Weeds		Alleyway	001-152-009
107 N Crawford Ave	Brush		Alleyway	001-152-010
1144 W Sycamore St	Weeds		Side	001-161-007
130 S Villa Ave	Weeds		Alleyway	001-161-005
152 S Villa Ave	Weeds		Alleyway	001-161-002
159 S Enright Ave	Weeds		Alleyway	001-161-016
130 S Enright Ave	Weeds		Front Alleyway	001-162-019
109 S Crawford Ave	Weeds		Front Alleyway	001-162-010
1130 W Oak St	Weeds		Alleyway	001-171-007
1110 W Oak St	Weeds		Alleyway	001-171-008
205 S Crawford Ave	Weeds		Front Alleyway	001-172-005
1027 W Laurel St	Weeds		Alleyway	001-172-001
327 N Culver Ave	Weeds		Alleyway	001-191-004
309 N Merrill Ave	Weeds		Front	001-193-009
218 N Crawford Ave	Brush		Alleyway	001-201-018
217 N Culver Ave	Weeds		Front Alleyway	001-201-010
211 N Culver Ave	Weeds		Front Alleyway	001-201-011
915 W Walnut St	Weeds		Side Alleyway	001-201-012
229 N Merrill Ave	Weeds		Front	001-203-005
215 N Merrill Ave	Weeds		Front Alleyway	001-203-002
121 N Culver Ave	Weeds		Alleyway	001-211-009
119 N Culver Ave	Weeds		Front Alleyway	001-211-010
115 N Culver Ave	Weeds	Brush	Alleyway	001-211-012
925 W Sycamore St	Weeds		Alleyway	001-211-015
834 W Walnut St	Weeds		Alleyway	001-212-011
124 N Culver Ave	Weeds		Front	001-212-008
116 N Culver Ave	Brush		Alleyway	001-212-005
119 N Merrill Ave	Weeds		Alleyway	001-213-002
932 W Sycamore St	Weeds		Front Side/Alleyw	001-221-004
126 S Crawford Ave	Weeds		Alleyway	001-221-015
113 S Culver Ave	Weeds		Alleyway	001-221-013
115 S Culver Ave	Weeds		Front Alleyway	001-221-007
119 S Culver Ave	Weeds		Front Alleyway	001-221-008
205 S Culver Ave	Weeds	Brush	Alleyway	001-231-007
219 S Culver Ave	Weeds		Alleyway	001-231-010
316 S Culver Ave	Weeds		Alleyway	001-242-002
320 S Culver Ave	Weeds		Alleyway	001-242-001
307 S Merrill Ave	Weeds		Front	001-243-003
319 S Merrill Ave	Weeds		Alleyway	001-243-001
1110 W Cedar St	Weeds		Front	001-271-007
1109 Cypress St	Weeds		Front	001-271-016

Book 1

1029 Cypress St	Weeds	Front		001-271-020
1140 Cypress St	Weeds	Front		001-272-010
1130 Cypress St	Weeds	Front		001-272-009
	Weeds	Alleyway		001-281-019
420 S Culver Ave	Weeds	Alleyway		001-282-002
409 S Merrill Ave	Weeds	Alleyway		001-282-005
506 S Crawford Ave	Weeds	Front		001-291-018
910 W Cedar St	Weeds	Front	Side	001-301-001
919 Cypress St	Weeds	Front		001-301-009
630 S Culver Ave	Weeds	Alleyway		001-303-003
640 S Culver Ave	Weeds	Alleyway		001-303-002
603 S Merrill Ave	Weeds	Alleyway		001-303-005
621 S Merrill Ave	Weeds	Alleyway		001-303-006
639 S Merrill Ave	Weeds	Alleyway		001-303-007
651 S Merrill Ave	Weeds	Alleyway		001-303-008
14 Sunset Drive	Weeds	Front		001-311-007
12 Sunset Drive	Weeds	Alleyway		001-311-006
10 Sunset Drive	Weeds	Alleyway		001-311-005
8 Sunset Drive	Weeds	Alleyway		001-311-004
6 Sunset Drive	Weeds	Alleyway		001-311-003
4 Sunset Drive	Weeds	Alleyway		001-311-002
2 Sunset Drive	Weeds	Alleyway		001-311-001
27 Donnie Lane	Weeds	Front		001-321-005
15 Donnie Lane	Weeds	Front		001-321-011
9 Donnie Lane	Weeds	Alleyway		001-321-014
1156 Juniper Drive	Weeds	Front		001-370-002
749 S Merrill Ave	Weeds	Whole Parcel		001-330-017
759 S Merrill Ave	Weeds	Whole Parcel		001-330-018
1129 Elm St	Weeds	Front		001-341-003
910 Elm St	Weeds	Whole Parcel		001-353-001

Physical Address	Type	Add	Location	add2	APN#
204 N Merrill Ave	Weed		Front	Alleyway	002-031-002
125 N Marshall Ave	Weed		Alleyway		002-042-002
119 N Marshall Ave	Weed		Alleyway		002-042-003
759 W Sycamore St	Weed		Alleyway		002-041-001
714 W Sycamore St	Weed		Alleyway		002-051-003
117 S Marshall Ave	Weed		Alleyway		002-051-005
123 S Marshall Ave	Weed	Trash	Alleyway		002-051-006
137 S Murdock Ave	Weed	Trash	Rear		002-052-010
139 S Murdock Ave	Weed		Front		002-052-003
151 S Murdock Ave	Weed	Trash	Front	Side	002-052-001
219 S Murdock Ave	Weed		Rear		002-062-006
235 S Murdock Ave	Weed		Rear		002-062-004
316 S Merrill Ave	Weed		Alleyway		002-071-001
714 W Laurel St	Weed		Alleyway		002-071-004
325 S Marshall Ave	Weed		Alleyway		002-071-005
304 S Marshall Ave	Weed		Side		002-072-008
337 N Lassen St	Weed		Front		002-081-012
333 N Plumas St	Weed		Alleyway		002-083-006
240 N Lassen St	Weed		Alleyway		002-092-011
232 N Lassen St	Weed		Alleyway		002-092-003
222 N Lassen St	Weed		Front	Alleyway	002-092-002
257 N Plumas St	Weed	Trash	Front		002-093-009
245 N Plumas St	Weed		Alleyway		002-093-002
235 N Plumas St	Weed		Front	Alleyway	002-093-003
225 N Plumas St	Weed		Alleyway		002-093-004
217 N Plumas St	Weed		Alleyway		002-093-005
417 W Walnut St	Weed		Alleyway		002-093-007
203 N Plumas St	Weed		Front		002-093-006
157 N Plumas St	Weed		Alleyway		002-103-001
Vacant Lot	Weed		Front		002-103-004
120 S Lassen St	Weed		Front		002-112-005
132 S Lassen St	Weed		Front	Alleyway	002-112-003
142 S Lassen St	Weed		Alleyway		002-112-002
162 S Lassen St	Weed		Alleyway		002-112-001
125 S Plumas St	Weed		Front	Alleyway	002-113-002
232 S Murdock Avve	Weed		Front		002-121-018
261 S Lassen St	Weed		Front		002-121-013
246 S Lassen St	Weed		Alleyway		002-122-002
203 S Plumas St	Trash		Front		002-123-001
237 S Plumas St	Weed		Front	Alleyway	002-123-006
544 W Laurel St	Weed		Front		002-131-005
329 S Lassen St	Weed		Front		002-131-008
341 S Lassen St	Weed		Front		002-131-004
328 S Lassen St	Weed		Front		002-132-003
332 S Lassen St	Weed		Front	Alleyway	002-132-003
336 S Lassen St	Weed		Alleyway		002-132-003

Book 2

455 W Ash St	Weed	Brush	Front	Alleyway	002-132-001
319 S Plumas St	Weed		Alleyway		002-133-004
329 S Plumas St	Weed		Front	Alleyway	002-133-005
333 S Plumas St	Weed		Front	Alleyway	002-133-005
335 S Plumas St	Weed		Alleyway		002-133-006
354 W Wood St	Weed		Alleyway		002-141-011
335 N Shasta St	Weed		Front	Alleyway	002-141-006
325 N Shasta St	Weed	Trash	Front		002-141-007
319 N Shasta St	Weed		Alleyway		002-141-008
304 N Shasta St	Weed		Alleyway		002-141-001
333 N Butte St	Weed		Alleyway		002-142-010
202 N Plumas St	Weed		Front	Alleyway	002-151-001
205 N Shasta St	Weed		Front		002-151-012
248 N Shasta St	Weed		Alleyway		002-152-006
236 N Shasta St	Weed	Brush	Alleyway		002-152-004
Vacant Lot	Weed		Alleyway		NVIH
151 N Shasta St	Weed		Alleyway		002-161-008
145 N Shasta St	Weed		Alleyway		002-161-009
Vacant Lot	Weed		Alleyway		002-162-019
115 N Butte St	Weed	Brush	Alleyway		002-162-017
138 S Plumas St	Weed		Alleyway		003-171-003
339 W Oak St	Weed		Front		002-171-001
115 S Shasta St	Weed		Front	Alleyway	002-171-006
143 S Shasta St	Weed		Front	Alleyway	002-171-007
159 N Shasta St	Weed		Alleyway		002-171-008
234 S Plumas St	Trash		Alleyway		002-181-005
246 S Plumas St	Weed		Front	Alleyway	002-181-003
262 S Plumas St	Weed		Alleyway		002-181-001
262A S Plumas St	Weed		Alleyway		002-181-001
219 S Shasta St	Weed	Trash	Front	Alleyway	002-181-009
229 S Shasta St	Weed	Appliance	Front	Alleyway	002-181-010
235B S Shasta St	Weed		Alleyway		002-181-011
245 S Shasta St	Weed		Alleyway		002-181-013
247 S Shasta St	Weed		Alleyway		002-181-013
304 W Laurel St	Weed	Appliance	Alleyway		002-191-006
328 S Plumas St	Weed		Alleyway		002-191-003
342 S Plumas St	Weed		Front	Alleyway	002-191-002
350 S Plumas St	Weed		Alleyway		002-191-001
307 S Shasta St	Weed		Front		002-191-007
323 S Shasta St	Weed		Front		002-191-009
325 S Shasta St	Weed		Front		002-191-010
341 S Shasta St	Weed		Front		002-191-011
333 W Ash St	Weed		Front	Alleyway	002-191-014
228 W Laurel St	Weed		Front		002-192-007
326 S Shasta St	Appliance		Alleyway		002-192-006
340 S Shasta St	Weed		Alleyway		002-192-003
307 S Butte St	Trash		Alleyway		002-192-013

Book 2

321 S Butte St	Weed		Front		002-192-009
402 S Merrill Ave	Weed		Alleyway		002-201-015
408 S Merrill Ave	Weed		Alleyway		002-201-013
440 S Merrill Ave	Weed		Alleyway		002-201-003
448 S Merrill Ave	Weed		Alleyway		002-201-002
460 S Merrill Ave	Weed		Alleyway		002-201-001
447 S Marshall Ave	Weed		Front		002-201-012
715 S Marshall Ave	Weed		Front		002-201-009
410 S Marshall Ave	Weed		Front		002-202-007
424 S Marshall Ave	Weed		Front		002-202-009
427 S Murdock Ave	Weed		Rear		002-202-002
675 S Marshall Ave	Weed		Front		002-202-001
640 S Marshall Ave	Weed		Front		002-212-010
506 S Marshall Ave	Weed		Front		002-212-009
602 S Marshall Ave	Weed		Front		002-221-003
642 S Marshall Ave	Weed		Front		002-222-001
53 Maple St	Weed		Front		002-232-006
442 W Ash St	Brush		Front		002-233-005
4255 S Plumas St	Weed		Alleyway		002-233-009
435 S Plumas St	Weed		Front		002-233-010
519 S Lassen St	Weed	Trash/Applianc	Front		002-241-010
522 S Lassen St	Weed		Alleyway		002-242-022
525 S Plumas St	Weed		Alleyway		002-242-014
608 S Murdock Ave	Weed		Front		002-251-008
612 S Murdock Ave	Trash		Front		002-251-007
642 S Murdock Ave	Weed	Trash	Front	Side	002-251-001
438 W Cedar St	Weed		Side		002-252-004
616 S Lassen St	Trash		Front		002-252-021
412 S Plumas St	Weed		Front	Alleyway	002-261-007
422 S Plumas St	Weed		Alleyway		002-261-006
436 S Plumas St	Weed		Alleyway		002-261-0004
440 S Plumas St	Weed		Front	Alleyway	002-261-003
450 S Plumas St	Weed		Alleyway		002-261-002
460 S Plumas St	Weed		Front		002-261-001
425 S Shasta St	Weed		Alleyway		002-261-011
437 S Shasta St	Weed		Alleyway		002-261-012
445 S Shasta St	Weed		Alleyway		002-261-013
459 S Shasta St	Weed		Front	Alleyway	002-261-014
406 S Shasta St	Weed		Alleyway		002-262-013
412 S Shasta St	Weed		Front		002-262-012
425 S Butte St	Weed		Alleyway		002-262-009
536 S Plumas St	Weed		Alleyway		002-271-004
548 S Plumas St	Weed		Alleyway		002-271-002
341 W Cedar St	Weed		Alleyway		002-271-001
503 S Shasta St	Brush		Alleyway		002-271-0088
529 S Shasta St	Weed		Alleyway		002-271-010
506 S Shasta St	Weed		Side		002-272-004

Book 2

540 S Shasta St	Weed	Alleyway		002-272-020
511 S Butte St	Weed	Alleyway		002-272-007
318 W Cedar St	Weed	Alleyway		002-281-007
637 S Shasta St	Weed	Front	Alleyway	002-281-011
Vacant Lot	Weed	Front		002-282-017
Vacant Lot	Weed	Front		002-282-003
605 S Butte St	Weed	Front	Alleyway	002-282-010
615 S Butte St	Weed	Alleyway		002-282-011
649 S Butte St	Weed	Front		002-282-020
402 S Butte St	Weed	Alleyway		002-291-005
414 S Butte St	Weed	Front		002-291-004
420 S Butte St	Weed	Front	Alleyway	002-291-004
422 S Butte St	Weed	Alleyway		002-291-003
424 S Butte St	Weed	Front		002-291-003
434 S Butte St	Weed	Alleyway		002-291-002
444 S Butte St	Weed	Alleyway		002-291-001
400 S Tehama St	Weed	Front		002-292-002
506 S Butte St	Weed	Front	Alleyway	002-301-007
520 S Butte St	Weed	Front	Alleyway	002-301-008
618 S Butte St	Weed	Alleyway		002-311-005
622 S Butte St	Weed	Alleyway		002-311-004
632 S Butte St	Weed	Front		002-311-015
617 S Tehama St	Weed	Alleyway		002-311-010
621 S Tehama St	Weed	Alleyway		002-311-014
620 S Tehama St	Weed	Front		002-312-001

Physical Address	Type	Add	Location	add2	APN#
346 S Butte St	Weed		Alleyway		003-021-003
125 W Willow St	Weed		Alleyway		003-021-011
	Weed		Front		003-022-005
219 N Colusa St	Weed		Front	Side	003-023-001
100 N Tehama St	Weed		Front	Side	003-042-002
156 N Butte St	Weed		Alleyway		003-051-001
151 S Tehama St	Weed		Alleyway		003-051-017
161 N Tehama St	Weed		Alleyway		003-051-018
102 S Tehama St	Weed		Front		003-052-003
	Weed		Front		003-053-002
206 S Butte St	Weed		Front		003-061-005
	Weed		Front		003-061-004
220 S Butte St	Weed		Front		003-061-003
258 S Butte St	Weed		Alleyway		003-061-011
201 S Tehama St	Weed		Alleyway		003-061-006
251 S Tehama St	Weed		Alleyway		003-061-007
204 S Tehama St	Weed		Alleyway		003-062-002
101 E Laurel St	Weed		Front		003-062-001
235 E Laurel St	Weed		Whole Parcel		003-063-001
318 S Butte St	Weed		Front		003-071-003
332 S Butte St	Weed		Front	Alleyway	003-071-002
375 S Tehama St	Weed		Front		003-071-010
	Weed		Rear		003-072-002
360 W Wood St	Weed		Alleyway		003-082-001
320 N Yolo St	Weed		Front		003-083-013
312 N Yolo St	Weed		Alleyway		003-083-002
304 N Yolo St	Weed	Trash	Whole Parcel		003-083-001
444 E Wood St	Weed		Front	Alleyway	003-083-010
335 N Sacramento St	Weed	Trash	Front	Alleyway	003-083-005
329 N Sacramento St	Weed		Alleyway		003-083-006
313 N Sacramento St	Weed		Front	Alleyway	003-083-008
249 N Yolo St	Trash		Alleyway		003-092-001
226 N Yolo St	Weed		Alleyway		003-093-014
411 E Walnut St	Weed		Alleyway		003-093-001
243 N Sacramento St	Weed		Alleyway		003-093-007
237 N Sacramento St	Weed		Alleyway		003-093-008
229 N Sacramento St	Weed		Alleyway		003-093-009
221 N Sacramento St	Weed		Alleyway		003-093-010
217 N Sacramento St	Weed		Alleyway		003-093-018
205 N Sacramento St	Weed		Alleyway		003-093-019
118 N Colusa St	Weed		Front	Alleyway	003-101-002
321 E Sycamore St	Weed		Front	Alleyway	003-101-001
314 E Walnut St	Weed		Alleyway		003-102-007
413 N Yolo St	Weed		Alleyway		003-102-008
137 N Yolo St	Weed		Alleyway		003-102-002
	Weed		Alleyway		003-103-001

112 N Yolo St	Weed		Alleyway		003-103-012
115 N Sacramento St	Weed		Alleyway		003-103-006
128 S Colusa St	Weed		Alleyway		003-112-004
132 S Colusa St	Weed		Alleyway		003-112-003
160 S Colusa St	Weed		Front		003-112-009
131 S Yolo St	Weed		Side	Alleyway	003-112-012
415 E Oak St	Weed		Front	Alleyway	003-113-019
155 S Sacramento St	Weed		Alleyway		003-113-014
	Weed		Front		003-121-011
225 S Yolo St	Weed		Alleyway		003-121-004
235 S Yolo St	Weed		Alleyway		003-121-005
345 E Laurel St	Weed		Front		003-121-015
210 S Yolo St	Weed		Alleyway		003-122-011
231 S Sacramento St	Weed		Front	Alleyway	003-122-014
235 S Sacramento St	Weed		Alleyway		003-122-015
420 E Laurel St	Weed		Front		003-132-001
336 N Sacramento St	Weed		Alleyway		003-141-004
	Weed		Front		003-142-006
	Weed		Whole Parcel		003-142-004
240 N Sacramento St	Weed		Alleyway		003-151-003
228 N Sacramento St	Weed		Alleyway		003-151-002
259 N Sonoma St	Weed		Front	Alleyway	003-151-005
254 N Sonoma St	Weed		Side	Alleyway	003-152-003
245 N Ventura St	Weed		Side		003-152-004
522 E Walnut St	Weed	Trash	Front	Alleyway	003-161-009
133 S Sonoma St	Weed		Front	Alleyway	003-171-020
535 S Sonoma St	Weed		Alleyway		003-171-013
214 S Sacramento St	Weed		Alleyway		003-181-016
240 S Sacramento St	Weed		Alleyway		003-181-020
256 S Sacramento St	Weed		Alleyway		003-181-001
206 S Sonoma St	Weed		Front	Side	003-182-012
	Weed		Front		003-182-013
	Weed		Front		003-182-005
	Weed		Front		003-182-011
710 E Walnut St	Weed	Trash	Alleyway		003-221-009
142 N Ventura St	Weed	Trash	Alleyway		003-221-011
140 N Ventura St	Weed		Alleyway		003-221-012
136 N Ventura St	Weed		Alleyway		003-221-001
720 E Walnut St	Weed		Whole Parcel		003-221-007
139 N Alpine St	Weed		Front	Alleyway	003-221-008
127 N Alpine St	Weed		Alleyway		003-221-004
115 N Alpine St	Weed		Alleyway		003-221-005
130 N Alpine St	Weed		Front	Alleyway	003-222-003
122 N Alpine St	Weed	Trash	Alleyway		003-222-002
102 N Alpine St	Weed		Alleyway		003-222-001
123 Sierra St	Weed		Alleyway		003-222-007
120 N Ventura St	Weed		Alleyway		003-231-020

Book 3

740 E Sycamore St	Weed		Front	Alleyway	003-231-018
818 E Sycamore St	Weed		Front		003-232-008
	Weed		Whole Parcel		003-251-001
640A Canton St	Weed		Whole Parcel		003-280-005
	Weed		Whole Parcel		003-280-008
	Weed		Whole Parcel		003-280-007
	Weed		Whole Parcel		003-280-001
	Weed		Whole Parcel		003-280-004
	Weed		Whole Parcel		003-280-003
	Weed		Whole Parcel		003-280-006

Physical Address	Type	Add	Location	Add2	APN#
942 Brennan Pl	Weed		Rear		005-171-029
860 Applewood Way	Weed		Rear		005-182-012
839 Baywood Way	Weed		Front		005-182-006
870 Baywood Way	Weed		Front	Rear	005-183-014
830 Baywood Way	Weed		Front		005-183-010
899 Crestwood Way	Weed	Trash	Front		005-184-001
879 Crestwood Way	Weed		Front		005-184-003
642 Glennwood Ln	Weed		Front	Side	005-185-001
611 Glennwood Ln	Weed		Front		005-191-003
549 Glennwood Ln	Weed		Front		005-191-008
515 Glennwood Ln	Weed		Front		005-191-013
632 Glennwood Ln	Weed		Front	Alleyway	005-192-001
540 Glennwood Ln	Weed		Front		005-192-010
567 Edgewood Ln	Weed	Trash	Front		005-192-019
830 N Lassen St	Weed		Front		005-191-020
	Weed		Whole Parcel		005-200-002
761 N Butte St	Weed		Whole Parcel		005-200-003
801 Brennan Pl	Weed		Front	Side	005-252-003
1150 Green St	Weed		Front		005-251-035
1160 Southgate Dr	Weed		Front		005-251-018
700 Pacific Ave	Weed		Front	Side	005-261-013
809 Baywood Way	Weed		Front		005-262-001
801 Tamarack Way	Weed	Trash	Front		005-271-002
802 Tamarack Way	Weed	Trash	Front	Side	005-272-002
712 N Murdock Ave	Weed		Alleyway		005-275-001
700 N Murdock Ave	Weed		Alleyway		005-275-004
690 N Murdock Ave	Weed		Alleyway		005-275-004
707 N Lassen St	Weed		Alleyway		005-275-009
	Weed		Alleyway		005-275-010
679 N Lassen St	Weed		Alleyway		005-275-011
671 N Lassen St	Weed		Alleyway		005-275-012
746 N Lassen St	Weed		Alleyway		005-276-002
732 N Lassen St	Weed		Alleyway		005-276-004
718 N Lassen St	Weed		Alleyway		005-276-006
707 N Plumas St	Weed		Alleyway		005-276-012
543 French St	Weed		Alleyway		005-352-004
609 N Lassen St	Weed		Alleyway		005-352-008
507 French St	Weed		Alleyway		005-352-009
645 N Plumas St	Weed		Alleyway		005-353-012
635 N Plumas St	Weed		Alleyway		005-353-013
623 N Plumas St	Weed		Alleyway		005-353-014
619 N Plumas St	Weed		Alleyway		005-353-015
413 French St	Weed		Front	Alleyway	005-353-008
411 French St	Weed		Front	Alleyway	005-353-009
510 French St	Weed		Front		005-355-028
508 French St	Weed		Front		005-355-029

608 N Plumas St	Weed		Front	Side	005-281-009
617 N Shasta St	Weed		Front		005-281-020
704 N Shasta St	Weed	Trash	Front	Alleyway	005-282-003
660 N Shasta St	Weed		Alleyway		005-282-008
650 N Shasta St	Weed		Front	Alleyway	005-282-009
644 N Shasta St	Weed	Trash	Front	Alleyway	005-282-010
626 N Shasta St	Weed	Trash	Front	Alleyway	005-282-012
618 N Shasta St	Weed		Alleyway		005-282-013
695 N Butte St	Weed		Front	Alleyway	005-282-018
691 N Butte St	Weed		Alleyway		005-282-029
681 N Butte St	Weed		Alleyway		005-282-032
	Weed		Front	Alleyway	005-282-034
667 N Butte St	Weed		Alleyway		005-282-035
665 N Butte St	Weed		Alleyway		005-282-023
639 N Butte St	Weed		Alleyway		005-282-025
623 N Butte St	Weed		Front		005-282-027
605 N Butte St	Weed		Alleyway		005-282-028
	Weed		Front		005-283-001
664 N Butte St	Weed		Front		005-283-006
	Weed		Rear		005-283-007
	Weed		Rear		005-283-010
622 N Butte St	Weed		Front		005-283-011
600 N Tehama St	Weed		Whole Parcel		005-284-001
600 N Humboldt Ave	Weed	Appliance	Side		005-330-009
600 N Humboldt Ave	Furniture		Side		005-330-010
545 Pacific Ave	Weed		Whole Parcel		005-330-005
625 Pacific Ave	Weed		Front		005-330-004
647 Jefferson St	Weed		Whole Parcel		005-341-016
1070 French St	Trash		Alleyway		005-342-006
541 Jefferson St	Trash		Alleyway		005-343-003
525 Jefferson St	Weed		Alleyway		005-343-005
515 Jefferson St	Weed		Alleyway		005-343-006
930 Jefferson St	Weed		Alleyway		005-344-001
540 Jefferson St	Weed		Alleyway		005-344-002
520 Jefferson St	Weed		Alleyway		005-344-003
510 Jefferson St	Weed		Alleyway		005-344-004
549 Adams St	Weed		Alleyway		005-344-009
535 Adams St	Weed		Alleyway		005-344-010
533 Adams St	Weed		Alleyway		005-344-006
513 Adams St	Weed		Alleyway		005-344-007
921 Jackson St	Weed		Alleyway		005-344-008
550 Adams St	Weed		Front	Alleyway	005-345-001
540 Adams St	Weed		Alleyway		005-345-002
534 Adams St	Weed		Front	Alleyway	005-345-003
547 N Shasta St	Weed		Front		005-361-008
503 N Shasta St	Weed	Trash	Front	Side	005-361-012
	Weed		Front		005-363-009

	Weed		Front		005-363-010
	Weed		Front		005-363-011
145 Vine St	Weed		Side		005-363-003
125 Vine St	Weed		Front		005-363-013
123 Vine St	Weed		Front		005-363-008
332 Vine St	Weed		Alleyway		005-401-001
450 N Plumas St	Weed		Alleyway		005-401-002
440 N Plumas St	Weed		Alleyway		005-401-003
428 N Plumas St	Weed		Alleyway		005-401-004
328 Vine St	Weed		Alleyway		005-401-007
429 N Shasta St	Weed	Trash	Front	Alleyway	005-401-009
421 N Shasta St	Weed		Front	Alleyway	005-401-010
411 N Shasta St	Weed		Front		005-401-012
462 N Shasta St	Weed		Alleyway		005-402-001
454 N Shasta St	Weed	Trash	Front	Alleyway	005-402-002
450 N Shasta St	Weed		Alleyway		005-402-003
426 N Shasta St	Weed		Alleyway		005-402-004
235 W Wood St	Weed		Alleyway		005-402-013
433 N Butte St	Weed		Alleyway		005-402-014
425 N Butte St	Weed		Alleyway		005-402-011
418 N Butte St	Weed		Alleyway		005-403-005
451 N Plumas St	Weed		Front	Side	005-392-009
415 W Wood St	Weed		Front		005-392-017
408 Pacific Ave	Weed		Front		005-381-004
427 Jefferson St	Weed	Trash	Front	Alleyway	005-382-004
417 Jefferson St	Weed		Front		005-382-005
450 Jefferson St	Weed	Weed	Alleyway		005-383-001
446 Jefferson St	Weed		Alleyway		005-383-002
436 Jefferson St	Weed		Alleyway		005-383-003
	Weed		Alleyway		005-383-004
425 Adams St	Weed		Front		005-383-007
419 Adams St	Weed	Trash	Front	Alleyway	005-383-008
411 Adams St	Weed		Alleyway		005-383-009
452 Adams St	Weed		Front	Alleyway	005-384-002
416 Adams St	Weed		Alleyway		005-384-006
451 Washington St	Weed		Alleyway		005-384-010
441 Washington St	Weed		Alleyway		005-384-011
1201 W Wood St	Furniture		Side		005-370-018

Physical Address	Type	Add	Location	Add2	APN#
811 N Humboldt Ave	Weed		Rear		017-330-027
707 N Humboldt Ave	Weed		Whole Parcel		017-330-010
	Weed		Whole Parcel		017-330-011
	Weed		Whole Parcel		017-330-012
545 N Humboldt Ave	Weed		Rear		017-330-029
	Weed		Whole Parcel		017-330-030
475 N Humboldt Ave	Weed		Rear		017-330-022
457 N Humboldt Ave	Weed		Rear		017-330-018
455 N Humboldt Ave	Weed		Rear		017-330-017
1301 W Wood St	Weed		Rear		017-330-020
	Weed		Whole Parcel		017-340-011
	Weed		Whole Parcel		017-340-021
	Weed		Whole Parcel		017-340-020
	Weed		Whole Parcel		017-340-019
	Weed		Whole Parcel		017-340-023
	Weed		Whole Parcel		017-340-017
	Weed		Whole Parcel		017-340-024
	Weed		Whole Parcel		017-340-016
	Weed		Whole Parcel		017-340-013
110 E County Road 53	Weed		Whole Parcel		017-170-030
920 S Tehama St	Weed		Whole Parcel		017-310-008
900 S Tehama St	Weed		Whole Parcel		017-310-005
910 S Tehama St	Weed		Whole Parcel		017-310-007



# COMMENTS AND REPORTS



# CLOSED SESSION