



Willows City Council Regular Meeting

June 23, 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/86955807660>

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.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **CHANGES TO THE AGENDA**
5. **CEREMONIAL**
 - a. **Proclamation – National Family Owned and Operated Business Day**
 - b. **Proclamation – National Food Truck Day**

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
- b. **Minutes Approval**

Recommended Action: Approve the minutes of the June 9, 2026, City Council Meeting.
Contact: Karleen Price, City Clerk, kprice@cityofwillows.org

c. **FY 2026–27 Appropriations Limit**

Recommended Action: Adopt Resolution XX-2026 establishing the FY 2026-27 Appropriations Limit for the City of Willows.

Contact: Joei Harrison, Finance Director, jharrison@cityofwillows.org

d. **November 2026 General Municipal Election**

Recommended Action: Adopt a resolution calling for and giving notice of a General Municipal Election to be consolidated with the Statewide General Election to be held on Tuesday, November 3, 2026, for the election of two City Council Members; requesting the County of Glenn approve said consolidation; requesting the County render specified election services for such election; and setting forth regulations for candidate statements.

Contact: Karleen Price, City Clerk, kprice@cityofwillows.org

7. 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. **FY 2025 – 2029 Five-Year Capital Improvement Program (CIP)**

Recommended Action: Conduct a public hearing and approve the attached resolution adopting the Five-Year Capital Improvement Program (CIP) for FY2025-2029.

Contact: Joe Bettencourt, Community Development & Services Director, jbettencourt@cityofwillows.org

b. **Landscaping and Lighting Special Assessment District – Authorization Levy Assessments**

Recommended Action: Conduct the required public protest hearing and consider the attached resolution approving the Engineer’s Report as filed, confirming the assessment diagram and amounts as set forth therein and authorizing the levy and collection of assessments for Fiscal Year 2026-27.

Contact: Joe Bettencourt, Community Development & Services Director, jbettencourt@cityofwillows.org

c. **Adoption of Cannabis Business Tax Ordinance and Election Resolution**

Recommended Action: Conduct a public hearing; adopt by title only and waive the second reading of the text of an ordinance entitled “AN ORDINANCE OF THE CITY OF WILLOWS, CALIFORNIA ADDING CHAPTER 3.12 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE WILLOWS MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY,” subject to voter approval at the November 3, 2026, General Municipal Election; and adopt a resolution establishing November 3, 2026 as the date for a General Election on a proposed ballot measure seeking voter approval of a General Business Tax on Cannabis Businesses operating in the City of Willows.

Contact: Marti Brown, City Manager, mbrown@cityofwillows.org

8. 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. **Amend Chapter 2.70 – Library of the Willows Municipal Code**

Recommended Action: As previously directed, authorize staff to draft and present amendments to Chapter 2.70 – Library of the Willows Municipal Code to the City Council at a future meeting that would designate the City Council as the governing body and Library Board of Trustees for the Willows Public Library.

Contact: Marti Brown, City Manager, mbrown@cityofwillows.org

b. **Contract for Private Security**

Recommended Action: Authorize the City Manager to execute contracts with NASTEC (armed private security patrol) and Kodai Consulting Group (management) for patrol services and drone response effective July 1, 2026 in a total amount not to exceed \$260,000 per month for a minimum of 90 days with provisions to extend the contract as needed.

Contact: Marti Brown, City Manager, mbrown@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)**

11. ADJOURNMENT

This agenda was posted on June 19, 2026.

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. 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.



CEREMONIAL MATTERS



City of Willows

Proclamation

***National Family Owned and Operated
Businesses Day***

WHEREAS, family-owned and operated businesses are the backbone of the American economy, representing the strength, perseverance, and entrepreneurial spirit that define our communities; and

WHEREAS, the City of Willows is proud to be home to many family-owned enterprises that have served our residents and visitors with dedication, integrity, and passion across generations; and

WHEREAS, family businesses not only provide essential goods, services, and jobs, but also enrich the social and cultural fabric of our community through long-standing relationships, civic involvement, and local leadership; and

WHEREAS, these businesses often pass on more than just ownership—they pass down values, traditions, and a deep commitment to service and quality that have stood the test of time; and

WHEREAS, it is fitting to recognize and celebrate the contributions of family-owned and operated businesses that continue to shape the identity and prosperity of Willows; and

WHEREAS, the **Willows Chamber of Commerce** has been a steadfast supporter of local business owners, advocating for their success and honoring their vital role in the 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 **June 23, 2026** as **National Family-Owned and Operated Businesses Day** in the City of Willows, and I encourage all residents and visitors to support, celebrate, and express gratitude to the family-run businesses that continue to help our local economy and community thrive.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 23rd day of June 2026.

Evan Hutson, Mayor





City of Willows

Proclamation

National Food Truck Day

WHEREAS, food trucks have become a vibrant and essential part of the local culinary scene, offering diverse, innovative, and accessible dining options that reflect the cultural richness of our community; and

WHEREAS, food trucks enhance the sense of community by bringing people together in public spaces, supporting local events, and creating lively, welcoming environments that enrich the social and cultural fabric of our city; and

WHEREAS, food truck operators are small business owners, entrepreneurs, and culinary artists who contribute to the economic vitality of our city by creating jobs, supporting local agriculture, and energizing public spaces; and

WHEREAS, National Food Truck Day is a time to recognize the hard work, creativity, and resilience of food truck vendors and to celebrate their role in bringing people together through shared meals and community gatherings; and

WHEREAS, cities across the country, including the City of Willows, benefit from the presence of food trucks at events, parks, business districts, and neighborhoods, enhancing local flavor and fostering a spirit of innovation; and

WHEREAS, supporting food trucks aligns with the City's goals of encouraging small business growth, promoting economic development, and increasing access to diverse food options.

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 **June 26, 2026, as *National Food Truck Day*** in the City of Willows and encourage all residents to support our local food trucks and the hardworking individuals behind them.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 26th day of June, 2026.

Evan Hutson, Mayor





PUBLIC COMMENT & CONSENT CALENDAR FORUM



City of Willows

Payment Register

APPKT00607 - CHECK RUN 6-5-26

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	56796	06/05/2026	0.00
**Void Check	56797	06/05/2026	0.00
**Void Check	56798	06/05/2026	0.00

Vendor Number	Vendor Name	Total Vendor Amount			
1026	AERIAL INSPECTION SERVICE	1,424.75			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56770	06/05/2026	1,424.75		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1430	AERIAL APPARATUS & GROUND LADDER - FIRE	06/01/2026	06/01/2026	0.00	1,424.75

Vendor Number	Vendor Name	Total Vendor Amount			
2563	BELSON OUTDOORS	4,735.63			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56771	06/05/2026	4,735.63		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
393508	3 PARK BENCHES - PARKS	06/02/2026	06/02/2026	0.00	4,735.63

Vendor Number	Vendor Name	Total Vendor Amount			
1194	CALIFORNIA STATE DISBURSE	162.92			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56772	06/05/2026	162.92		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
INV0001874	CHILD SUPPORT	06/05/2026	06/05/2026	0.00	162.92

Vendor Number	Vendor Name	Total Vendor Amount			
1252	CLEARWAY ENERGY LLC	14,214.49			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56773	06/05/2026	14,214.49		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
1851814	APRIL 2026 SERVICE - SEWER	06/01/2026	06/01/2026	0.00	14,214.49

Vendor Number	Vendor Name	Total Vendor Amount			
2562	CMTA	125.00			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56774	06/05/2026	125.00		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
300004434	MEMBERSHIP - GOVERNMENT ASSOC - FIN	06/02/2026	06/02/2026	0.00	125.00

Vendor Number	Vendor Name	Total Vendor Amount			
1261	COMCAST CABLE	523.79			
Payment Type	Payment Number	Payment Date	Payment Amount		
Check	56775	06/05/2026	523.79		
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount
8155600290115941-052420	SERVICE TO 6-28-26 - CIVIC CENTER	06/01/2026	06/01/2026	0.00	370.63
8155600290116196-051426	SERVICE TO 6-18-26 - FIRE	06/01/2026	06/01/2026	0.00	153.16

Payment Register

APPKT00607 - CHECK RUN 6-5-26

Vendor Number	Vendor Name					Total Vendor Amount
1275	CORBIN WILLITS SYSTEMS					518.96
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56776			06/05/2026		518.96
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
000C605151	MAY 2026 - MOM'S SOFTWARE - FIN	06/01/2026	06/01/2026	0.00	518.96	
Vendor Number	Vendor Name					Total Vendor Amount
1283	COUNTY OF GLENN - AIR POLLUTION					313.26
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56777			06/05/2026		313.26
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IN0361828	HMBP BASE FEE, MATERIALS & OVERSITE - PW	06/02/2026	06/02/2026	0.00	313.26	
Vendor Number	Vendor Name					Total Vendor Amount
2390	CULLIGAN QUENCH USA, INC					140.31
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56778			06/05/2026		140.31
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV10970072	JUNE 2026 SERVICE - CW	06/01/2026	06/01/2026	0.00	140.31	
Vendor Number	Vendor Name					Total Vendor Amount
1503	GLENN CO SHERIFFS DEPT					198,750.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56779			06/05/2026		198,750.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
3018	GCSO JUNE 2026 - POLICE/FIRE	06/02/2026	06/02/2026	0.00	198,750.00	
Vendor Number	Vendor Name					Total Vendor Amount
2564	HEALTHCARE STRATEGISTS					16,000.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56780			06/05/2026		16,000.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
GLENN-1	AMBULANCE STUDY - CITY OF WILLOWS PORTION	06/02/2026	06/02/2026	0.00	16,000.00	
Vendor Number	Vendor Name					Total Vendor Amount
2432	IMPERIAL COUNTY OFFICE OF EDUCATION					2,118.62
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56781			06/05/2026		2,118.62
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV26-00897	FY26 Q3 MRC BILLING JAN-MAR BROADBAND INTERNET-	06/02/2026	06/02/2026	0.00	2,118.62	
Vendor Number	Vendor Name					Total Vendor Amount
1564	ITF - INDUSTRIAL TRUCK & FARM					98.63
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56782			06/05/2026		98.63
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
665841	SAFETY GLASSES - PW	06/04/2026	06/04/2026	0.00	12.50	
666677	BATTERY - SPRAYER - PW	06/04/2026	06/04/2026	0.00	86.13	
Vendor Number	Vendor Name					Total Vendor Amount
1710	LIFE ASSIST					1,503.45
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56783			06/05/2026		1,503.45
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2132945	MEDICAL SUPPLIES - FIRE	06/02/2026	06/02/2026	0.00	1,503.45	

Payment Register

APPKT00607 - CHECK RUN 6-5-26

Vendor Number	Vendor Name					Total Vendor Amount
1733	MAGOON SIGNS					6,476.34
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56784			06/05/2026		6,476.34
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
50184	11 WAYFARE SIGNS	06/02/2026	06/02/2026	0.00	6,476.34	
Vendor Number	Vendor Name					Total Vendor Amount
1760	MATSON & ISOM TECHNOLOGY					20.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56785			06/05/2026		20.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
103182	DOMAIN NAME 1 YEAR - CITYOFWILLOWS.ORG - CW	06/02/2026	06/02/2026	0.00	20.00	
Vendor Number	Vendor Name					Total Vendor Amount
1792	MJB WELDING SUPPLY, INC					54.56
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56786			06/05/2026		54.56
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0001573905	ACETYLENE CYL RENTAL - SHOP SUPPLIES - PW	06/04/2026	06/04/2026	0.00	54.56	
Vendor Number	Vendor Name					Total Vendor Amount
2389	N & S TRACTOR					57.61
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56787			06/05/2026		57.61
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
IW62782	4 SNAP RINGS - CASE BACKHOE #14 - PW	06/02/2026	06/02/2026	0.00	57.61	
Vendor Number	Vendor Name					Total Vendor Amount
2312	NAPA AUTO PARTS					496.88
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56788			06/05/2026		496.88
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
726802	GLOVES - SHOP - PW	06/02/2026	06/02/2026	0.00	32.60	
726894	BATTERY - WATER TRUCK - #15 - PW	06/02/2026	06/02/2026	0.00	395.48	
727116	STARTER FLUID & BRAKE CLEANER - SHOP - PW	06/02/2026	06/02/2026	0.00	68.80	
Vendor Number	Vendor Name					Total Vendor Amount
1836	NIXON-EGLI EQUIPMENT CO.					3,253.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56789			06/05/2026		3,253.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
P94056	ROLLER - #19 - PUBLIC WORKS	06/02/2026	06/02/2026	0.00	3,253.00	
Vendor Number	Vendor Name					Total Vendor Amount
1852	NORTHERN CALIF. GLOVES					281.47
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56790			06/05/2026		281.47
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
01586670	20 BOXES GLOVES - CLEANING PARKS - PW	06/02/2026	06/02/2026	0.00	281.47	
Vendor Number	Vendor Name					Total Vendor Amount
2521	PAPE' KENWORTH					446.64
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56791			06/05/2026		446.64
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16012305	GASKET - 1996 F-150 #3 - PUBLIC WORKS	06/02/2026	07/10/2026	0.00	19.89	
16082675	FUEL LINE - WATER TRUCK #15 - PW	06/02/2026	06/05/2026	0.00	127.69	
16086726	FUEL FILTERS - PW	06/02/2026	06/05/2026	0.00	299.06	

Payment Register

APPKT00607 - CHECK RUN 6-5-26

Vendor Number	Vendor Name					Total Vendor Amount
1896	PAPE' MACHINERY JOHN DEERE					672.57
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56792			06/05/2026		672.57
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
16810778	PARTS - JD MOWER #31 - PUBLIC WORKS	06/02/2026	06/02/2026	0.00	672.57	
Vendor Number	Vendor Name					Total Vendor Amount
2475	PAXTON FAMILY INSPECTION SERVICES					6,358.92
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56793			06/05/2026		6,358.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
261014	MAY 2026 BUILD INSP, PLAN, CODE ENF, & MI - PLAN	06/02/2026	06/02/2026	0.00	6,358.92	
Vendor Number	Vendor Name					Total Vendor Amount
1143	PEDRO BOBADILLA					576.92
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56794			06/05/2026		576.92
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
060526PB	RECREATIONAL SERVICES 5-23-26 TO 6-5-26 - REC	06/02/2026	06/02/2026	0.00	576.92	
Vendor Number	Vendor Name					Total Vendor Amount
1917	PG & E					11,936.56
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56795			06/05/2026		11,936.56
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
0939281537-0-05142026	SERVICE TO 5-14-26 - CW	06/04/2026	06/04/2026	0.00	11,936.56	
Vendor Number	Vendor Name					Total Vendor Amount
2332	PRENTICE LONG, PC					9,203.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56799			06/05/2026		9,203.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
8729	SERVICES RENDERED THROUGH 5-28-26 - CA	06/04/2026	06/04/2026	0.00	9,203.00	
Vendor Number	Vendor Name					Total Vendor Amount
2556	RADIAL POWER LLC					1,280.05
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56800			06/05/2026		1,280.05
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV711	MAY 2026 PRODUCTION - SOLAR - FIRE	06/03/2026	06/03/2026	0.00	1,280.05	
Vendor Number	Vendor Name					Total Vendor Amount
2041	SACRAMENTO VALLEY MIRROR					70.70
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56801			06/05/2026		70.70
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
4381	LEGAL AD - WEED ABATEMENT DECLARATIONS - FIRE	06/03/2026	06/03/2026	0.00	70.70	
Vendor Number	Vendor Name					Total Vendor Amount
2044	SAFETY TIRE SERVICE					84.29
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56802			06/05/2026		84.29
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
68349	FLAT REPAIR - CASE BACKHOE - PW	06/03/2026	06/03/2026	0.00	84.29	

Payment Register

APPKT00607 - CHECK RUN 6-5-26

Vendor Number	Vendor Name					Total Vendor Amount
2565	SIERRA - SACRAMENTO VALLEY EMS AGENCY					500.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56803			06/05/2026		500.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2026-078	EMS PROVIDER APP FEE - FIRE	06/03/2026	06/03/2026	0.00	500.00	
2334	STREAM IT NETWORKS LLC					170.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56804			06/05/2026		170.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
2026-05000054	MAY 2026 INTERNET - PUBLIC WORKS	06/03/2026	06/03/2026	0.00	85.00	
2026-06000193	JUNE 2026 INTERNET - PUBLIC WORKS	06/04/2026	06/04/2026	0.00	85.00	
2566	TIM GANGL WEB DEVELOPMENT					9,404.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56805			06/05/2026		9,404.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
WILLOWS #01	CITY & LIBRARY WEBSITE - CW	06/03/2026	06/03/2026	0.00	9,404.00	
2522	TRAVIS ZOLLER-HARRIS					523.65
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56806			06/05/2026		523.65
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
060526TZH	CA FIRE MECHANICS ACADEMY - FIRE	06/03/2026	06/03/2026	0.00	523.65	
2207	TYLER TECHNOLOGIES, INC					145.00
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56807			06/05/2026		145.00
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
025-553080	ERP PRO UTILITIES - PRE-REQUISTITES -	06/03/2026	06/03/2026	0.00	145.00	
1798	UBEO WEST, LLC					568.13
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56808			06/05/2026		568.13
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
583139860	PRINTER USAGE 5-20-26 TO 6-20-26 & OVERAGES - CW	06/04/2026	06/04/2026	0.00	568.13	
2223	UNITED PUBLIC EMPLOYEES A					266.53
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56809			06/05/2026		266.53
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
INV0001891	UPEC DUES	06/05/2026	06/30/2026	0.00	266.53	
2248	VERIZON WIRELESS					428.68
Payment Type	Payment Number			Payment Date		Payment Amount
Check	56810			06/05/2026		428.68
Payable Number	Description	Payable Date	Due Date	Discount Amount	Payable Amount	
6144606659	SERVICE 4-27-26 TO 5-26-26 - CW	06/04/2026	06/04/2026	0.00	428.68	

Payment Register

APPKT00607 - CHECK RUN 6-5-26

Vendor Number 2433	Vendor Name VESTIS					Total Vendor Amount 367.86
Payment Type Check	Payment Number 56811					Payment Date 06/05/2026
Payable Number 5067147756	Description UNIFORM SERVICE - PUBLIC WORKS	Payable Date 06/04/2026	Due Date 06/04/2026	Discount Amount 0.00	Payable Amount 183.93	
5067152710	UNIFORM SERVICE - PUBLIC WORKS	06/04/2026	06/04/2026	0.00	183.93	

Vendor Number 2295	Vendor Name WILLOWS ACE HARDWARE					Total Vendor Amount 237.95
Payment Type Check	Payment Number 56812					Payment Date 06/05/2026
Payable Number 137357	Description BIT - MALL BENCHES - PARKS	Payable Date 06/04/2026	Due Date 06/04/2026	Discount Amount 0.00	Payable Amount 15.21	
137366	COOLER PADS - SHOP - PW	06/04/2026	06/04/2026	0.00	34.78	
137948	BIT SET - MALL BENCHES - PARKS	06/04/2026	06/04/2026	0.00	16.30	
138260	STRIPING PAINT - SOFTBALL FIELD - PARKS	06/04/2026	06/04/2026	0.00	32.27	
138277	2 - OUTDOOR LIQUID BLEACH 121 OZ - SEWER	06/04/2026	06/04/2026	0.00	30.43	
138523	TRIMMER LINE - SHOP SUPPLIES - PW	06/04/2026	06/04/2026	0.00	26.09	
138533	MARKING SPRAY PAINT - SOFTBALL FIELDS - PARKS	06/04/2026	06/04/2026	0.00	75.29	
138607	CAT CABLE - SEWER	06/04/2026	06/04/2026	0.00	5.43	
138799	FASTENERS - SYCAMORE RESTROOM - PW	06/04/2026	06/04/2026	0.00	2.15	

Vendor Number 2308	Vendor Name WILLOWS AUTOMOTIVE					Total Vendor Amount 66.97
Payment Type Check	Payment Number 56813					Payment Date 06/05/2026
Payable Number RO#96307	Description SMOG - 2017 FORD F250 - SD XL - PW	Payable Date 06/04/2026	Due Date 06/04/2026	Discount Amount 0.00	Payable Amount 66.97	

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	33	22	0.00	57,044.22
Gen Chk	Voided **Void Check	0	2	0.00	0.00
Gen Chk	Check	24	19	0.00	237,533.87
Packet Totals:		57	44	0.00	294,578.09

Cash Fund Summary

Fund	Name	Amount
999	CASH CLEARING	-294,578.09
Packet Totals:		<u>-294,578.09</u>



City of Willows

Payroll Check Register Checks

Pay Period: 5/18/2026-5/31/2026

Packet: PYPKT00639 - PAYROLL 5-18-26 TO 5-31-26 PAY DATE 6-5-26
Payroll Set: Payroll Set 01 - 01

<u>Employee</u>	<u>Employee #</u>	<u>Check Type</u>	<u>Date</u>	<u>Amount</u>	<u>Number</u>
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*** No Checks Created In This Packet ***



City of Willows

Payroll Check Register

Direct Deposits

Pay Period: 5/18/2026-5/31/2026

Packet: PYPKT00639 - PAYROLL 5-18-26 TO 5-31-26 PAY DATE 6-5-26

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Date	Amount	Number
BUSBY, MATTHEW	BUS01	06/05/2026	227.62	2220
HANSEN, GARY L	HAN02	06/05/2026	227.62	2221
PRIDE, LORRI A	PRI00	06/05/2026	227.62	2222
THOMAS, RICHARD	THO00	06/05/2026	227.62	2223
BROWN, MARTHA	BRO01	06/05/2026	3,987.68	2224
PRICE, KARLEEN	PRI01	06/05/2026	1,787.29	2225
HARRISON, JOEI	HAR01	06/05/2026	2,001.95	2226
HAZLETT, ROBIN	HAZ01	06/05/2026	1,572.75	2227
BROTT, SHERRY	BRO02	06/05/2026	45.52	2228
CORUM, RAYMOND	COR02	06/05/2026	45.52	2229
MCNEIL, MICHAEL JAMES	MCN00	06/05/2026	45.52	2230
NYGARD, ROBYN	NYG00	06/05/2026	45.52	2231
RICHARDSON, TARYN	RICO0	06/05/2026	1,345.13	2232
RUSTENHOVEN, TARA L	RUS01	06/05/2026	1,855.62	2233
GAMBOA, YADIRA	GAM00	06/05/2026	439.45	2234
LUNA-SARINAS, CRISTINA	LUN00	06/05/2026	458.89	2235
MYERS, KEVIN M	MYE00	06/05/2026	439.28	2236
RUBALCAVA-TORRES, VIANKA	RUB01	06/05/2026	1,475.25	2237
WATKINS, COLLEEN	WAT00	06/05/2026	417.91	2238
WATSON, CHRISTINE	WAT01	06/05/2026	2,712.88	2239
ENOS, KYLE	ENO00	06/05/2026	2,440.53	2240
FUENTES, JAIME	FUE01	06/05/2026	1,872.77	2241
HUTSON, EVAN C	HUT01	06/05/2026	227.62	2242
LOMBARD, TYLER JOSEPH	LOM00	06/05/2026	2,098.66	2243
LOPEZ, MATTHEW	LOP03	06/05/2026	749.28	2244
MINGS, MICHAEL E	MIN00	06/05/2026	1,305.96	2245
RANDOLPH, MATTHEW	RAN01	06/05/2026	1,448.63	2246
REED, JOSHUA	REE00	06/05/2026	1,435.56	2247
VASQUEZ, PEDRO CEASAR	VAS01	06/05/2026	1,991.02	2248
ZOLLER-HARRIS, TRAVIS	ZOL00	06/05/2026	2,252.38	2249
BETTENCOURT, JOSEPH	BET01	06/05/2026	3,691.18	2250
MONCK, NATHANIAL T	MON00	06/05/2026	3,485.43	2251
PFYL, NATISA N	PFY00	06/05/2026	2,007.31	2252



City of Willows

Payroll Check Register

Employee Pay Summary

Pay Period: 5/18/2026-5/31/2026

Packet: PYPKT00639 - PAYROLL 5-18-26 TO 5-31-26 PAY DATE 6-5-26

Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Payment Date	Number	Earnings	Deductions	Taxes	Net
BETTENCOURT, JOSEPH	BET01	06/05/2026	2250	5,052.08	404.17	956.73	3,691.18
BROTT, SHERRY	BRO02	06/05/2026	2228	50.00	0.00	4.48	45.52
BROWN, MARTHA	BRO01	06/05/2026	2224	6,613.46	919.78	1,706.00	3,987.68
BUSBY, MATTHEW	BUS01	06/05/2026	2220	250.00	0.00	22.38	227.62
CORUM, RAYMOND	COR02	06/05/2026	2229	50.00	0.00	4.48	45.52
ENOS, KYLE	ENO00	06/05/2026	2240	3,602.13	683.04	478.56	2,440.53
FUENTES, JAIME	FUE01	06/05/2026	2241	2,449.13	355.49	220.87	1,872.77
GAMBOA, YADIRA	GAM00	06/05/2026	2234	504.00	0.00	64.55	439.45
HANSEN, GARY L	HAN02	06/05/2026	2221	250.00	0.00	22.38	227.62
HARRISON, JOEI	HAR01	06/05/2026	2226	4,783.00	2,133.50	647.55	2,001.95
HAZLETT, ROBIN	HAZ01	06/05/2026	2227	2,086.73	333.84	180.14	1,572.75
HUTSON, EVAN C	HUT01	06/05/2026	2242	250.00	0.00	22.38	227.62
LOMBARD, TYLER JOSEPH	LOM00	06/05/2026	2243	3,226.80	869.94	258.20	2,098.66
LOPEZ, MATTHEW	LOP03	06/05/2026	2244	859.68	0.00	110.40	749.28
LUNA-SARINAS, CRISTINA	LUN00	06/05/2026	2235	504.00	0.00	45.11	458.89
MCNEIL, MICHAEL JAMES	MCN00	06/05/2026	2230	50.00	0.00	4.48	45.52
MINGS, MICHAEL E	MIN00	06/05/2026	2245	2,126.40	509.88	310.56	1,305.96
MONCK, NATHANIAL T	MON00	06/05/2026	2251	5,638.96	741.21	1,412.32	3,485.43
MYERS, KEVIN M	MYE00	06/05/2026	2236	486.00	0.00	46.72	439.28
NYGARD, ROBYN	NYG00	06/05/2026	2231	50.00	0.00	4.48	45.52
PFYL, NATISA N	PFY00	06/05/2026	2252	3,431.35	728.93	695.11	2,007.31
PRICE, KARLEEN	PRI01	06/05/2026	2225	2,508.92	271.24	450.39	1,787.29
PRIDE, LORRI A	PRI00	06/05/2026	2222	250.00	0.00	22.38	227.62
RANDOLPH, MATTHEW	RAN01	06/05/2026	2246	2,057.51	250.76	358.12	1,448.63
REED, JOSHUA	REE00	06/05/2026	2247	2,065.44	426.41	203.47	1,435.56
RICHARDSON, TARYN	RIC00	06/05/2026	2232	1,871.20	201.15	324.92	1,345.13
RUBALCAVA-TORRES, VIANK	RUB01	06/05/2026	2237	2,020.88	177.75	367.88	1,475.25
RUSTENHOVEN, TARA L	RUS01	06/05/2026	2233	2,555.60	343.87	356.11	1,855.62
THOMAS, RICHARD	THO00	06/05/2026	2223	250.00	0.00	22.38	227.62
VASQUEZ, PEDRO CEASAR	VAS01	06/05/2026	2248	2,842.84	409.86	441.96	1,991.02
WATKINS, COLLEEN	WAT00	06/05/2026	2238	459.00	0.00	41.09	417.91
WATSON, CHRISTINE	WAT01	06/05/2026	2239	4,107.20	318.31	1,076.01	2,712.88
ZOLLER-HARRIS, TRAVIS	ZOLO0	06/05/2026	2249	3,014.40	272.43	489.59	2,252.38
Totals:				66,316.71	10,351.56	11,372.18	44,592.97



City of Willows

Payroll Check Register Report Summary

Pay Period: 5/18/2026-5/31/2026

Packet: PYPKT00639 - PAYROLL 5-18-26 TO 5-31-26 PAY DATE 6-5-26
Payroll Set: Payroll Set 01 - 01

Type	Count	Amount
Regular Checks	0	0.00
Manual Checks	0	0.00
Reversals	0	0.00
Voided Checks	0	0.00
Direct Deposits	33	44,592.97
Total	33	44,592.97



Willows City Council Regular Meeting Action Minutes

June 9, 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: Mayor Hutson, Vice Mayor Thomas, Councilmember Busby, Councilmember Hansen, and Councilmember Pride

Councilmembers Absent: None

4. **CHANGES TO THE AGENDA**
5. **CEREMONIAL**
 - a. **Proclamation** – National Police Week
 - b. **Proclamation** – National Go Skateboarding Day
6. **PUBLIC COMMENT & CONSENT CALENDAR FORUM**

Public Comments

Public Comment #1: Joantha Guthrie, Waste Management Public Sector Manager

- a. **Register Approval**
Action: Approved general checking, payroll, and direct deposit check registers.
- b. **Minutes Approval**
Action: Approved the minutes of May 19, 2026, Special Joint City Council and Planning Commission Meeting, and the May 26, 2026, City Council Meeting.
- c. **Solid Waste Management Parcel Fee**
Action: Adopted Resolution 18-2026 extending service charges imposed on improved real property within the incorporated area of the City of Willows for the use of and/or ability to use the Glenn County Solid Waste System during Fiscal Year 2026-27.
- d. **Proposed Cannabis Business Ordinance**
Action: Introduced by title only and waived the first reading of the text of an ordinance entitled “AN ORDINANCE OF THE CITY OF WILLOWS, CALIFORNIA ADDING CHAPTER 3.12 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE WILLOWS MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY,” subject to voter approval at the November

3, 2026, General Municipal Election, and scheduled a public hearing for the second reading and adoption of the Ordinance at the June 23, 2026, City Council meeting.

- e. **Staffing and Adequate Fire and Emergency Response (SAFER) Grant Application**
Action: Adopted Resolution 19-2026, authorizing the City Manager, or her designee, to submit an application for Staffing and Adequate Fire & Emergency Response (SAFER) Grant funding, using the services of JMCM Consulting, to fund the hiring of additional firefighters.
- f. **Harris & Associates Contract Extension**
Action: Approved a 60-day extension of the Harris & Associates Title 18 (Zoning) Municipal Code Update completion date from June 30, 2026, to August 29, 2026, and authorized the City Manager to execute a contract amendment.
- g. **Prentice Long, PC: New Contract for the Municipal Code Update Project**
Action: Item was continued to a future City Council meeting.
- h. **Sponsorship of the Willows 4th of July Fireworks Show Event**
Action: Approved a \$1000 sponsorship of the 2026 Willows 4th of July Fireworks Show.
- i. **FY 2025–26 Appropriations Limit**
Action: Adopted Resolution 20-2026 establishing the FY 2025-26 Appropriations Limit for the City of Willows.

Item #6g was pulled for discussion

Motion to approve consent calendar items #6a, 6b, 6c, 6d, 6e, 6f, 6h, and 6i as presented.

Moved/Seconded: Councilmember Hansen/Councilmember Busby

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

No: None

Absent: None

Motion to continue Item #6g to a future meeting.

Moved/Seconded: Councilmember Pride/Councilmember Busby

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

No: None

Absent: None

7. PUBLIC HEARING

- a. **AB 2561 Status of Vacancies**
Action: Received presentation and held the annual public hearing on the status of vacant positions in city employment and recruitment strategies.

Public Hearing Open: 6:28 PM, Closed 6:29 PM

8. DISCUSSION & ACTION CALENDAR

a. **FY 2026-27 Budget Approval**

Action: Approved Resolution 21-2026 adopting the FY 2026-27 Budget.

Public Comments

Public Comment #1: Jan Smith

Moved/Seconded: Councilmember Hansen/Councilmember Busby

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

No: None

Absent: None

b. **Engine 2 Lease Agreement: Community Leasing Partners**

Action: Adopted Resolution 22-2026 authorizing the City Manager, or her designee, to enter into a lease agreement with Community Leasing Partners for the purchase and outfitting of a new Type 1 fire engine for a term of ten (10) years.

Moved/Seconded: Councilmember Hansen/Councilmember Pride

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

No: None

Absent: None

c. **Engine 2 Purchase Contract: Golden State Fire Apparatus**

Action: Adopted Resolution 23-2026, authorizing the City Manager, or her designee, to execute a contract with Golden State Fire Apparatus to purchase a new Pierce Enforcer PUC Type 1 Fire Engine in the amount of \$1,328,229.13.

Moved/Seconded: Councilmember Hansen/Councilmember Busby

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

No: None

Absent: None

9. COMMENTS AND REPORTS

a. **Council Correspondence**

b. **City Council Comments & Reports**

Councilmembers reported on various community events and meetings attended.

Councilmember Pride requested a future agenda item regarding using CDBG program income to establish a facility for the Willows Teen Center (501 (c) (non-profit)).

c. **City Manager's Report**

10. CLOSED SESSION – 7:29 PM

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

Report Out: Discussion was held; no reportable action was taken.

b. **Public Employee Performance Evaluation (§ 54957)**

Title: City Manager

Report Out: Discussion was held; no reportable action was taken.

11. ADJOURNMENT – 8:30 PM

Karleen Price, City Clerk



Date: June 23, 2026
To: Honorable Mayor and City Councilmembers
From: Joei Harrison, Finance Director
Marti Brown, City Manager
Subject: FY 2026-27 Appropriations Limit

Recommendation:

Adopt a resolution establishing the FY 2026-27 Appropriations Limit for the City of Willows.

Rationale for Recommendation:

The City is required to establish its appropriations limit annually by Council resolution.

Background:

The appropriations limit imposed by Propositions 4 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The limit is based on the actual appropriations during the 1978-79 fiscal year and is increased each year using the growth in population and inflation. Not all revenues are restricted by the limit, only those that are designated as "proceeds of taxes" are included.

Discussion & Analysis:

The growth in population in Glenn County for Fiscal Year 2025-26 was .58%. The annual Per Capita Personal Income growth in the State of California applied to Fiscal Year 2026-27 is 4.95%. Combining these factors yields a growth rate of .9886% (.942 x 1.0495), which is applied to the Gann Limit amount for FY 2025-26 to determine the FY 2026-27 limit.

The City's appropriations limit for fiscal year 2026-27 is \$15,236,641. With anticipated proceeds of taxes estimated at \$6,437,145 for the year, the City is \$8,799,496 under the limit.

Fiscal Impact:

There is no financial impact by establishing the recommended limit as the City is below the Appropriations Limit for FY 2026-27.

Attachment:

- Attachment 1: XX-2026 Appropriations Resolution



**City of Willows
Resolution XX-2026**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS
ESTABLISHING FY 2026-27 APPROPRIATION LIMIT**

WHEREAS, Proposition 4, which was passed by the electorate, at a special election held on November 6, 1979, added Article XIII B to the Constitution to place various limitations on the fiscal powers of local government; and

WHEREAS, Proposition 111 amended Article XIII B requiring the city to choose adjustment factors annually; and

WHEREAS, the adjustment factors used to determine the FY 2026-27 appropriation limit are the California per capita income increase and city population growth.

NOW, THEREFORE, BE IT RESOLVED that the City of Willows’ FY 2026-27 Appropriation Limit is \$15,236,641.

PASSED AND ADOPTED by the City Council of the City of Willows this 23rd day of June 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



Date: June 23, 2026
To: Honorable Mayor and Councilmembers
From: Karleen Price, City Clerk
Marti Brown, City Manager
Subject: November 2026 General Municipal Election

Recommendation:

Adopt a resolution calling for and giving notice of a General Municipal Election to be consolidated with the Statewide General Election to be held on Tuesday, November 3, 2026, for the election of two City Council Members; requesting the County of Glenn approve said consolidation; requesting the County render specified election services for such election; and setting forth regulations for candidate statements.

Rationale for Recommendation:

In order to conduct the City's General Municipal Election in conjunction with the November 3, 2026 Statewide General Election, the City Council must adopt a resolution requesting consolidation of the election and requesting that Glenn County provide election services on behalf of the City pursuant to the California Elections Code.

Background:

The City of Willows conducts its regular municipal elections in consolidation with the Statewide General Election in November of even-numbered years. The next General Municipal Election will be held on November 3, 2026, to fill two City Council seats, each for a four-year term. The terms of office of Vice Mayor Richard Thomas and Councilmember Lorri Pride will expire in December 2026.

Discussion & Analysis:

In order to execute the City of Willows Municipal Election, the following steps are required:

Call & Consolidation

The California Elections Code requires the City Council to call the election and request consolidation with the Statewide General Election. The proposed resolution requests that the Glenn County Board of Supervisors approve consolidation of the City's election and authorize

the Glenn County Clerk-Recorder/Elections Department to provide election services necessary for the conduct of the election. The City previously adopted Ordinance No. 581-83 establishing that regular municipal elections shall be held in conjunction with the Statewide General Election in November of even-numbered years.

Notice of Election

The Notice of Election must be published no earlier than the 127th day and no later than the 113th day before the election. The notice identifies the offices to be filled, the terms of office, and the nomination period for candidates.

Candidate Statement

Pursuant to Elections Code Section 13307, candidates may submit a Candidate Statement of Qualifications for inclusion in the voter information guide. The proposed resolution establishes a maximum length of 200 words and requires candidates who choose to submit a statement to pay a deposit of \$500 toward the cost of printing and publication. Actual costs will be determined following the election, and any excess deposit will be refunded or additional costs billed as appropriate.

Nomination Period

Candidate nomination papers will be available beginning July 13, 2026, and must be filed with the City Clerk no later than August 7, 2026. Pursuant to Elections Code Section 10225, if an incumbent eligible for reelection does not file nomination papers by the close of the nomination period, the filing period shall be extended for an additional five calendar days for persons other than the incumbent.

Resolution of Tie Vote

The proposed resolution provides that any tie vote certified by the Glenn County Clerk-Recorder shall be resolved by the drawing of lots pursuant to Elections Code Section 15651.

Fiscal Impact:

The City will be responsible for its proportionate share of the costs incurred by Glenn County in conducting the election. Funding for election-related expenses were included in the FY 2026-27 budget.

Attachment:

- Attachment 1: XX-2026 Resolution



**City of Willows
Resolution XX-2026**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, CALIFORNIA, CALLING FOR AND GIVING NOTICE OF A GENERAL MUNICIPAL ELECTION TO BE CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE ELECTION OF TWO CITY COUNCIL MEMBERS; REQUESTING THE COUNTY OF GLENN APPROVE SAID CONSOLIDATION; REQUESTING THE COUNTY RENDER SPECIFIED ELECTION SERVICES FOR SUCH ELECTION; AND SETTING FORTH REGULATIONS FOR CANDIDATE STATEMENTS.

WHEREAS, the City of Willows is a general law city conducting its regularly scheduled municipal election on November 3, 2026; and

WHEREAS, the City Council of the City of Willows currently has two members with terms of office expiring in 2026 (two full four-year terms); and

WHEREAS, Section 10403(a) of the Elections Code of the State of California provides that the governing body of the City may, by resolution, request the Board of Supervisors of the County approve the consolidation of said election with the Statewide General Election to be held on the same date; and

WHEREAS, Section 10002 of the Elections Code of the State of California provides that the governing body of the City may, by resolution, request the Board of Supervisors of the County to permit the County Clerk-Recorder to render specialized services to the City relating to the conduct of elections; and

WHEREAS, it is the desire of the City Council of the City of Willows that the Glenn County Clerk-Recorder be permitted to render specified services to the City of Willows relating to its municipal elections in 2026;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willows hereby finds and determines the following:

1. A General Municipal Election shall be held on November 3, 2026, for the election of two members of the City Council, each for a full four-year term.
2. The City Council hereby requests that the General Municipal Election to be held on November 3, 2026, be consolidated with the Statewide General Election to be held on the same date pursuant to Elections Code Section 10403, and requests that the Glenn County Board of Supervisors approve such consolidation.
3. The City of Willows hereby requests that the Glenn County Board of Supervisors permit and direct the Glenn County Clerk-Recorder to render services to the City of Willows relating to the conduct of said election, implementing all such legally required or customarily employed measures and practices as may be necessary to conduct the election in a timely and legally compliant manner. The services provided may include, but are not limited to, publication of notices, calling the election, provision of precinct maps,

provision of voter lists, obtaining and staffing polling places, hiring and training of precinct workers, provision and delivery of precinct supplies, printing and supplying ballots for the election, counting of ballots, and canvassing and certification of election returns, as needed.

4. The City Clerk of the City of Willows is hereby authorized and directed to forthwith forward a certified copy of this resolution to the Glenn County Board of Supervisors and, upon notification that such request has been approved, provide the County Clerk-Recorder with any and all other information that may be necessary or required in connection with the conduct of such election.
5. For and in consideration of the election services to be rendered by the Glenn County Clerk-Recorder, the City of Willows agrees to pay Glenn County the City's proportionate share of the reasonable and actual costs and expenses incurred by the County in conducting said election upon presentation of a bill to the City.
6. The City Clerk is hereby directed and authorized to cooperate with and provide the County Clerk-Recorder with any information required for the conduct of the election within the timelines established by the County.
7. In the event a tie vote is determined and certified by the County Clerk-Recorder, the tie shall be resolved pursuant to Elections Code Section 15651 by the drawing of lots.
8. The City Clerk is hereby directed to receive candidate nomination documents during normal office hours between July 13, 2026, and August 7, 2026. Candidates may file a candidate statement of qualifications pursuant to Elections Code Section 13307, not to exceed 200 words. Candidates filing a candidate statement shall pay a deposit of \$500.00 at the time nomination papers are filed. The deposit represents an estimate of the candidate's pro rata share of statement publication costs. The actual cost shall be determined following the election, and any excess deposit shall be refunded or additional amount billed as appropriate.
9. The City Manager and City Clerk are further authorized and directed to take such further actions and execute such documents as are necessary to cause the election to be conducted on behalf of the City of Willows.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council on this 23rd day of June, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



PUBLIC HEARING



Date: June 23, 2026

To: Honorable Mayor and Councilmembers

From: Laurie Loaiza, City Engineer
Joe Bettencourt, Community Development & Services Director
Marti Brown, City Manager

Subject: FY 2025-2029 Five Year Capital Improvement Program (CIP)

Recommendation:

Conduct a public hearing and approve the attached resolution adopting the Five-Year Capital Improvement Program (CIP) for FY2025-2029.

Rationale for Recommendation:

Per Section 66002 of the State Government Code, when a City imposes Development Impact Fees, the City may adopt a Capital Improvement Plan by resolution each year. Although this is not a mandate, a five-year CIP provides a long-range program for major capital construction projects for the City and promotes a proactive approach to capital improvement project planning, while simultaneously balancing capital needs with available funds. It also reflects the City Council's priorities.

Background:

In an effort to be proactive, as well as to compile a comprehensive list of capital projects, staff updated the City's five-year CIP. The draft CIP was also presented at the February 24, 2026, City Council meeting.

During the February 2026 meeting, Council provided feedback that has been incorporated into the revised CIP, including:

- A new City of Willows Police Station/Department as a separate capital project;
- Updated and clarified Fire funds 002, 004, and DIF 006. The revised budget and scope were coordinated with the Fire Chief as requested;
- Completed projects update (which is summarized in the staff report below);
- Movement of Projects that were not fully completed in FY 2025-26 to FY 2026-27 to more clearly track and monitor progress;
- Updated Green Street project cost estimates to be consistent with Glenn County's cost estimates; and
- Ensured consistency between the Sanitary Sewer CIP and the Rate Study.

Discussion & Analysis:

The CIP reflects the City's capital project priorities and provides future financial planning guidance. It also provides information used in the preparation of the overall City budget.

The CIP also satisfies the requirements of Government Code Section 66002, which states that the City "may adopt a capital improvement plan, which shall indicate the approximate location, size, time of availability, and estimates of the cost for all facilities or improvements to be funded with the fees."

The final CIP is attached for consideration and adoption.

Completed FY 2025-26 Projects:

STREETS:

- ST-001-25 – Annual Street Rehab Project – The scope includes rehabilitation of Oak Street (Murdoch to Marshal) and Madrone Manor. The design for this project is underway (100%). It will be bid and constructed in the of summer 2026.

SEWER:

- SS-001-25 – Lift Station Rehabilitation Project – Construction completed
- SS-002-25 – Annual Sewer Replacement Project – Construction completed
- SS-023 – SCADA System Upgrades – City is currently working with consultants to complete work

LIBRARY:

- LIB-001 – Library Emergency Repairs – Construction completed

New Proposed FY 2026-27 Projects:

STREETS: A total of more than \$1.4 million in street repairs are proposed, including:

- ST-001-25 – Annual Street Rehabilitation Project,
- ST-004 – Annual Sidewalk Maintenance project – currently unfunded, and
- ST-005 – Street Tree Removal – currently unfunded.

SEWER – A total of more than \$2.2 million of repairs are proposed, including:

- SS-002-232 – Annual Sewer Replacement Project,
- SS-029 – WWTP Upgrade, and
- SS-033 – Sludge Ponds and Equalization Pond Lining.

STORM – A total of more than \$10k in repairs are proposed, including:

- SD-001 – Syphon Pump Station Upgrade

CITY HALL – More than \$188K in repairs are proposed, including:

- CTYH – 001 ADA Door Replacements at City Hall – Under Construction and expected to be complete later this summer.

CORPORATION YARD – A total of \$15K in repairs are proposed, including:

- CORP-001 – Install fencing at City Corp Yard.

PARKS – A total of more than \$3.9M in improvements are proposed, including:

- PARK-002 – Sycamore Park Improvements – this major improvement project will begin construction in FY 2026-27 and is being funded through the Caltrans Clean CA grant.

FIRE – Several small projects totaling \$27K are proposed.

DEVELOPMENT IMPACT FEES – A total of \$777K of improvements are proposed, including:

- DIF - 001 - Library Building Expansion and Library Books,
- DIF- 002 - Pickleball Court Solar Lights and Coin-operated Lights,
- DIF - 004 – Signal Repairs at Tehama and Sycamore, and
- DIF – 008 – Storm Drain Repairs.

LLAD – A total of \$50K in improvements are proposed, including:

- LLAD-001 – Upgrade Landscaping in Birch Street Village (Zone A) and Harvest Drive (Zone C). RFI was issued in late 2025, but no proposals were received. City staff is currently working on conducting this work within the allocated funds.

POLICE - A total of \$8.8M in improvements are proposed, including:

- POL-001 New City Police Station

The overall CIP for FY 2025-2029 includes 40 capital projects, some of which include annual projects (e.g., annual paving projects, sidewalk replacement program, etc.), encompassing street, sewer, storm drain, parks, city-owned buildings, fire, water, and development impact fee projects.

The CIP is intended to be a living and flexible document that is updated each year as priorities and revenue projections change.

For example, the first year of the CIP is referred to as the “capital budget.” The capital budget is incorporated into the annual City operating budget, which appropriates funds for specific facilities, equipment and improvements. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated into the capital budget. As such, tentative Council endorsement of the overall five-year program is desirable for effective implementation of overall City goals and objectives. It should be noted that all costs shown in this CIP are based on current industry costs, and no inflation has been added to future years due to uncertain economic and potential inflation.

Consistency with Council Priorities and Goals:

As discussed above, the CIP is used to reflect the City's capital project priorities and for financial planning purposes. The CIP will be a key aid in meeting many of the City Council's priorities. Specifically, the CIP will support "*Financial Stability Goal 1: Fund the General Reserve and Apparatus Replacement Plan*" as it establishes budgets and future planning needed to replace large capital needs, including fire apparatus. The CIP also supports "*Public Safety Goal 3: Improve Road and Pedestrian Safety*" as safety improvements are included with larger CIP projects as appropriate. Lastly, the CIP helps support the priority "*Infrastructure Improvements Goal 2: Implement the Capital Improvement Projects and Goal 4: Implement the Sewage Repair Plan*" as the project listed in the CIP will help Council achieve these goals when completed.

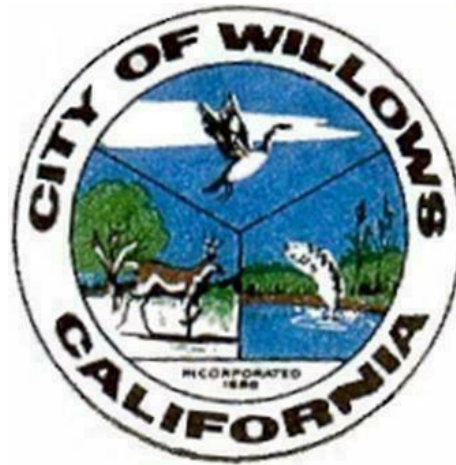
Fiscal Impact:

For FY 2026-2027, CIP projects total slightly more than \$17.4 million, including projects such as the Police Station (funding is in process). Funds for these projects come from a variety of sources and have been coordinated with the preparation of the overall City's budget for this fiscal year. The overall estimated costs for all projects identified in the Five-year CIP are more than \$66.9 million. It should be noted that \$32.8 million of the CIP's budget is identified and programmed in FY 2029 and beyond. Projects associated with the development impact fee program will move to higher priorities as development occurs and as the need for those improvements arises.

Attachments:

- Attachment 1: FY 2025-2029 Capital Improvement Program
- Attachment 2: Resolution XX-2029

CITY OF WILLOWS



FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Fiscal Years 2025-2029

Adopted: ____ June 23, 2026

City of Willows
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
Fiscal Years 2025-2029

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City of Willows
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
Fiscal Years 2025-2029

PROGRAM PURPOSE AND DESCRIPTION

Capital Improvement Program

The purpose of the capital improvement program is to provide the City of Willows with a long-range program for major municipal capital construction projects based on the systematic development of an advanced financial plan.

The Capital Improvement Program (CIP) is a five-year planning instrument used by the City to identify capital improvement needs and to coordinate financing and timing of those needs in a manner that maximizes the return to the public. This plan is intended to be updated annually. As each annual budget is prepared, additional projects and priority needs are developed and added to the program to maintain a total five-year plan.

Capital Budget

The first year of the CIP is called the capital budget. The capital budget is incorporated into the annual City "operating" budget, which appropriates funds for specific facilities, equipment and improvements. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated into the capital budget. As such, tentative Council endorsement of the overall five-year program is desirable for effective implementation of overall City goals and objectives. It should be noted that all costs shown in this CIP are based on current industry costs and no inflation has been added to future years due to uncertain economic and potential inflation. This document is intended to be revised annually to update all costs.

Capital Improvements

Capital improvements are major projects undertaken by the City that are generally not recurring on a long-term, annual basis. In this sense they are differentiated from operating and maintenance (O & M) expenditures for normal City operation. They generally include land and

right-of-way acquisition, construction or modification of buildings or facilities, public infrastructure construction or modification, purchase of major equipment with long life expectancy, and projects requiring debt obligation or borrowing.

City of Willows
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
Fiscal Years 2025-2029

PRIMARY PROGRAM REVENUE SOURCES

DEVELOPMENT IMPACT FEES: Fees required of a developer/builder for purposes of paying a fair share of the impacts that the development will have on existing City facilities. This includes the actual or estimated costs of constructing streets/traffic, freeway interchange, wastewater, storm drainage, Parks and Recreational, library, fire and police services in the City. These funds may be used only for the construction or reimbursement for construction of facilities as identified in the 2008 Development Impact Fee Report.

STATE HIGHWAY GAS TAXES: Under Sections 2106, 2107, and 2107.5 of the California Streets and Highways Code, cities are allocated a share of the revenues derived from the state taxes on gasoline. These revenues are restricted in their use to the construction, improvement and maintenance of public streets.

SB-1 FUNDING: Senate Bill 1, the Road Repair and Accountability Act of 2017, was signed into law on April 28, 2017. This legislative package invests \$54 billion between 2017 and 2027 to fix roads, freeways and bridges in communities across California and puts more dollars toward transit and safety. The City receives funds annually from SB-1 that can be used for repairs to roads, curbs, gutters, sidewalks, bicycle lanes, pedestrian facilities and other improvements within the public right-of-way.

SEWER CAPITAL FUND: The Sewer Fund is used to repair/reconstruct sewer infrastructure within the City. With the adoption of new rate schedules in 2021, capital replacement monies are now a component of this fund. These monies are slated for use in replacing aged or failing infrastructure on an annual basis.

STATE REVOLVING LOAN FUND: Funds provided by the State, through a grant and/or loan, for use in upgrading infrastructure. Funds are allocated on a competitive basis. Typical uses within the City of Willows include planning studies (e.g., CCTV video studies to determine the condition of sewer lines), sewer line replacement, pump station upgrades and Wastewater Treatment Plant upgrades.

STATE AND FEDERAL TRANSPORTATION MONIES: Monies made available through Caltrans and/or FHWA and programmed through Glenn County Transportation Committee to repair streets, sidewalks, pedestrian and bicycle facilities. These monies can be used on collector and arterial streets within the City as identified on the State's Roadway System Map. Funds are competitive throughout the State.

UNFUNDED: Projects identified in this Capital Improvement Program that do not have a specific funding source identified.

PROPOSITION 68: Funds provided by the State Department of Parks and Recreation for use in upgrading park facilities through a competitive process. Typical uses within the City of Willows are for any of the public parks and facilities therein.

GENERAL FUND: The capital budget is often supported by the transfer of unencumbered monies from the City's General Fund. However, accurate general fund contribution forecasting is difficult and dependent on the City's ability to match costs with revenues. As such, general purpose funds may be used to finance any capital project.

REGIONAL SURFACE TRANSPORTATION PROGRAM (RSTP): Under the federal Surface Transportation Program (STP), federal gas tax dollars are apportioned to states for roads, transit, non-motorized and other transportation needs. In California, these funds are administered by Caltrans. In turn, Caltrans assigns a portion of the STP funds to regional transportation agencies such as GCTA. For regions under 200,000 population, the exchange of federal STP funds for state cash is allowed. The state program is called the Regional Surface Transportation Program (RSTP). State exchange frees projects from federal requirements; however, the exchange program may be eliminated due to pending legislation or a lack of available state cash.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG): Funds allocated to local government from the federal government, usually through a local clearinghouse (County), which are sometimes competitive. The CDBG funding in this year's CIP was a competitive grant that was pursued cooperatively with the County and intended to be used for upgrading three entrances to City Hall and the Library to bring each of the doors up to current ADA standards.

CLEAN CALIFORNIA LOCAL GRANT PROGRAM (CCLGP): The Clean California Local Grant Program, administered by the California Department of Transportation (Caltrans), provides funding to beautify and improve streets and roads, tribal lands, parks, pathways, and transit centers. Its ultimate goal is to restore pride in California's public spaces. The CCLGP grant that is included in this year's CIP provides funding for many improvements associated with Sycamore Park.

COUNTY CONTRIBUTION: The Glenn County contribution included in this year's CIP is to assist in paying for the renovation of the City's pool in Sycamore Park.

CALIFORNIA STATE LIBRARY GRANT: The State Library Development Services Bureau works to strengthen and advance access, equity, and innovation through strategic collaboration, capacity building, and the careful and responsible management of the federal funds entrusted to the State's care. This grant helps libraries across California focus on public service as they improve their work with communities.

SPECIAL INSURANCE FUND GRANT: The City's insurance company periodically offers grants to agencies to fund higher liability facilities (such as sidewalks), as well as any time the City experiences a loss due to a natural disaster (flood, fire, etc.) and a claim is filed, this fund is identified as the funding source for both expenditure and receipt of funds. Monies from this grant included in this year's CIP include monies to repair the library roof from its partial collapse.

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT (LLAD): City of Willows Landscaping and Lighting Special Assessment District (LLAD) is a special district formed by the City under California's Landscaping and Lighting Act of 1972, using special property assessments to fund the installation, construction, and ongoing maintenance of public streetlights, trees, and landscaping, parks, trails within defined geographic boundaries. These assessments appear as a line item on property tax bills, providing a dedicated revenue stream for specific public amenities that benefit nearby properties. The LLAD has three zones (A, B, and C).

Program Cost Summary

Fiscal Years 2025-2029

**City of Willows
Five Year Capital Improvement Program**

PROGRAM COST SUMMARY

PROGRAM	COST BY FISCAL YEAR					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
Total Street Improvements	\$ 179,140	\$ 1,443,560	\$ 2,931,672	\$ 506,000	\$ 6,565,000	\$ 11,625,372
Total Sewer	\$ 4,273,414	\$ 2,152,500	\$ 1,833,672	\$ 3,651,233	\$ 1,350,000	\$ 13,260,819
Total Storm Drain	\$ -	\$ 10,000	\$ 86,250	\$ -	\$ -	\$ 96,250
Parks	\$ 517,000	\$ 3,979,952	\$ -	\$ -	\$ -	\$ 4,496,952
Total City Hall	\$ 18,000	\$ 170,000	\$ -	\$ -	\$ -	\$ 188,000
Total Corporation Yard	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Total Fire	\$ 27,000	\$ 27,000	\$ 27,000	\$ 1,527,000	\$ 6,697,000	\$ 8,305,000
Total Development Impact Fees	\$ 35,000	\$ 777,184	\$ 65,107	\$ -	\$ 17,767,570	\$ 18,644,861
Total LLAD	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Police	\$ -	\$ 8,800,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 10,150,000
Total Library	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ 82,107
Grand Total	5,131,661	17,425,196	5,393,701	6,134,233	32,829,570	66,914,362

Funding Summary

Fiscal Years 2025-2029

City of Willows
Five Year Capital Improvement Program
FUND ALLOCATION SUMMARY

PROGRAM *	COST BY FISCAL YEAR					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
Dev. Imp. Fees: Admin. Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dev. Imp. Fees: Fire Services	\$ -	\$ -	\$ -	\$ -	\$ 2,757,321	\$ 2,757,321
Dev. Imp. Fees: Park & Rec.	\$ -	\$ 326,624	\$ -	\$ -	\$ 1,427,760	\$ 1,754,384
Dev. Imp. Fees: Police Services	\$ -	\$ -	\$ 65,107	\$ -	\$ 1,531,161	\$ 1,596,268
Development Impact Fee Storm Drain	\$ -	\$ 164,959	\$ -	\$ -	\$ 255,967	\$ 420,926
Development Impact Fees Wastewater	\$ -	\$ -	\$ -	\$ -	\$ 2,322,698	\$ 2,322,698
Development Impact Fees Streets and Traffic	\$ -	\$ 196,313	\$ -	\$ -	\$ 4,836,748	\$ 5,033,061
Development Impact Fee Freeway Interchange	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
Development Impact Fee Improvements - Library	\$ 35,000	\$ 89,288	\$ -	\$ -	\$ 2,135,915	\$ 2,260,203
Gas Tax Fund	\$ -	\$ 366,350	\$ 227,672	\$ 150,000	\$ 150,000	\$ 894,022
SB-1 Transportation Fund	\$ -	\$ 583,210	\$ 1,347,000	\$ 159,000	\$ 159,000	\$ 2,248,210
Sewer Capital Fund	\$ 4,273,414	\$ 2,160,000	\$ 808,672	\$ 2,526,233	\$ 1,350,000	\$ 11,118,319
USDA La Malfa Grant	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ 660,000
State/Federal Transportation Money	\$ -	\$ -	\$ 1,160,000	\$ -	\$ -	\$ 1,160,000
Unfunded	\$ 150,000	\$ 9,018,000	\$ 1,729,250	\$ 2,333,000	\$ 13,347,000	\$ 26,577,250

**City of Willows
Five Year Capital Improvement Program
FUND ALLOCATION SUMMARY**

PROGRAM *	COST BY FISCAL YEAR					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
Prop 68	\$ -	\$ 177,952	\$ -	\$ -	\$ -	\$ 177,952
General Fund	\$ 85,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 92,500
RSTP Fund	\$ -	\$ 197,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 365,000
CCLGP Grant Fund	\$ 432,000	\$ 3,602,000	\$ -	\$ -	\$ -	\$ 4,034,000
County Contribution	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Special Insurance Fund Grant	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ 82,107
LLAD	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
CDBG	\$ 74,140	\$ 286,000	\$ -	\$ -	\$ -	\$ 360,140
Grand Total	\$ 5,131,661	\$ 17,425,196	\$ 5,393,701	\$ 6,134,233	\$ 32,829,570	\$ 66,914,362

* Note: Detail for each fund can be found in Funding Source Listing

Revenue/Expense Summary

Fiscal Years 2025-2029

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>

Dev. Imp. Fees: Fire Services (#356)

Beginning Fund Balance	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948
Estimated Revenue	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,757,321
Total Est. Fund Balance at End of Fiscal Year	\$ 2,948	\$ 2,948	\$ 2,948	\$ 2,948	\$ (2,754,373)

Dev. Imp. Fees: Park & Rec. (#362)

Beginning Fund Balance	\$ 324,624	\$ 326,624	\$ -	\$ -	\$ -
Estimated Revenue	\$ 2,000				
Total Funds Available	\$ 326,624	\$ 326,624	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 326,624	\$ -	\$ -	\$ 1,427,760
Total Est. Fund Balance at End of Fiscal Year	\$ 326,624	\$ -	\$ -	\$ -	\$ (1,427,760)

Dev. Imp. Fees: Police Services (#358)

Beginning Fund Balance	\$ 64,732	\$ 65,107	\$ 65,107	\$ -	\$ -
Estimated Revenue	\$ 375	\$ -	\$ -	\$ -	
Total Funds Available	\$ 65,107	\$ 65,107	\$ 65,107	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ -	\$ 65,107	\$ -	\$ 1,531,161
Total Est. Fund Balance at End of Fiscal Year	\$ 65,107	\$ 65,107	\$ -	\$ -	\$ (1,531,161)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

Dev. Imp. Fees: Storm Drain (#360)

Beginning Fund Balance	\$ 164,059	\$ 164,959	\$ -	\$ -	\$ -
Estimated Revenue	\$ 900	\$ -	\$ -	\$ -	
Total Funds Available	\$ 164,959	\$ 164,959	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 164,959	\$ -	\$ -	\$ 255,967
Total Est. Fund Balance at End of Fiscal Year	\$ 164,959	\$ -	\$ -	\$ -	\$ (255,967)

Dev. Imp. Fees: Wastewater

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenue	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,322,698
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ (2,322,698)

Dev. Imp. Fees: Streets (#361)

Beginning Fund Balance	\$ 195,313	\$ 196,313	\$ -	\$ -	\$ -
Estimated Revenue	\$ 1,000				
Total Funds Available	\$ 196,313	\$ 196,313	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 196,313	\$ -	\$ -	\$ 4,836,748
Total Est. Fund Balance at End of Fiscal Year	\$ 196,313	\$ -	\$ -	\$ -	\$ (4,836,748)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>

Dev. Imp. Fees: Freeway Interchange (#363)

Beginning Fund Balance	\$ 411,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149
Estimated Revenue	\$ 2,000	\$ -	\$ -	\$ -	
Total Funds Available	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Total Est. Fund Balance at End of Fiscal Year	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ (2,086,851)

Dev. Imp. Fees: Library (#364)

Beginning Fund Balance	\$ 123,338	\$ 89,288	\$ -	\$ -	\$ -
Estimated Revenue	\$ 950				
Total Funds Available	\$ 124,288	\$ 89,288	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ 35,000	\$ 89,288	\$ -	\$ -	\$ 2,135,915
Total Est. Fund Balance at End of Fiscal Year	\$ 89,288	\$ -	\$ -	\$ -	\$ (2,135,915)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>

Dev. Imp. Fees: Police Services (#358)

Beginning Fund Balance	\$ 64,732	\$ 65,107	\$ 65,107	\$ -	\$ -
Estimated Revenue	\$ 375	\$ -	\$ -	\$ -	
Total Funds Available	\$ 65,107	\$ 65,107	\$ 65,107	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ -	\$ 65,107	\$ -	\$ 1,531,161
Total Est. Fund Balance at End of Fiscal Year	\$ 65,107	\$ 65,107	\$ -	\$ -	\$ (1,531,161)

Dev. Imp. Fees: Storm Drain (#360)

Beginning Fund Balance	\$ 164,059	\$ 164,959	\$ -	\$ -	\$ -
Estimated Revenue	\$ 900	\$ -	\$ -	\$ -	
Total Funds Available	\$ 164,959	\$ 164,959	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 164,959	\$ -	\$ -	\$ 255,967
Total Est. Fund Balance at End of Fiscal Year	\$ 164,959	\$ -	\$ -	\$ -	\$ (255,967)

Dev. Imp. Fees: Wastewater

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenue	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,322,698
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ (2,322,698)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>

Dev. Imp. Fees: Streets (#361)

Beginning Fund Balance	\$ 195,313	\$ 196,313	\$ -	\$ -	\$ -
Estimated Revenue	\$ 1,000				
Total Funds Available	\$ 196,313	\$ 196,313	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 196,313	\$ -	\$ -	\$ 4,836,748
Total Est. Fund Balance at End of Fiscal Year	\$ 196,313	\$ -	\$ -	\$ -	\$ (4,836,748)

Dev. Imp. Fees: Freeway Interchange (#363)

Beginning Fund Balance	\$ 411,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149
Estimated Revenue	\$ 2,000	\$ -	\$ -	\$ -	
Total Funds Available	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Total Est. Fund Balance at End of Fiscal Year	\$ 413,149	\$ 413,149	\$ 413,149	\$ 413,149	\$ (2,086,851)

Dev. Imp. Fees: Library (#364)

Beginning Fund Balance	\$ 123,338	\$ 89,288	\$ -	\$ -	\$ -
Estimated Revenue	\$ 950				
Total Funds Available	\$ 124,288	\$ 89,288	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ 35,000	\$ 89,288	\$ -	\$ -	\$ 2,135,915
Total Est. Fund Balance at End of Fiscal Year	\$ 89,288	\$ -	\$ -	\$ -	\$ (2,135,915)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

Gas Tax Fund (#314-317/372)

Beginning Fund Balance	\$ 273,142	\$ 446,911	\$ 236,561	\$ 164,889	\$ 170,889
Estimated Revenue	\$ 173,769	\$ 156,000	\$ 156,000	\$ 156,000	\$ 156,000
Total Funds Available	\$ 446,911	\$ 602,911	\$ 392,561	\$ 320,889	\$ 326,889
Allocated funds for Dept. Expenses		\$ 162,000	\$ 162,000	\$ 162,000	\$ 162,000
CIP Projected Expenses	\$ -	\$ 366,350	\$ 227,672	\$ 150,000	\$ 150,000
Total Est. Fund Balance at End of Fiscal Year	\$ 446,911	\$ 236,561	\$ 164,889	\$ 170,889	\$ 176,889

Clean CA Local Grant Program

Beginning Fund Balance	\$ -	\$ 2,526,375	\$ -	\$ -	\$ -
Estimated Revenue	\$ 2,958,375	\$ 1,075,625			
Total Funds Available	\$ 2,958,375	\$ 3,602,000	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ 432,000	\$ 3,602,000	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 2,526,375	\$ -	\$ -	\$ -	\$ -

RMRA SB-1 Transportation Fund (#306/311)

Beginning Fund Balance	\$ 192,379	\$ 360,163	\$ (55,263)	\$ (1,234,479)	\$ (1,225,695)
Estimated Revenue	\$ 167,784	\$ 167,784	\$ 167,784	\$ 167,784	\$ 167,784
Total Funds Available	\$ 360,163	\$ 527,947	\$ 112,521	\$ (1,066,695)	\$ (1,057,911)
CIP Projected Expenses	\$ -	\$ 583,210	\$ 1,347,000	\$ 159,000	\$ 159,000
Total Est. Fund Balance at End of Fiscal Year	\$ 360,163	\$ (55,263)	\$ (1,234,479)	\$ (1,225,695)	\$ (1,216,911)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

RSTP

Beginning Fund Balance	\$ -	\$ 112,000	\$ -	\$ 29,000	\$ 58,000
Estimated Revenue	\$ 112,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Total Funds Available	\$ 112,000	\$ 197,000	\$ 85,000	\$ 114,000	\$ 143,000
CIP Projected Expenses	\$ -	\$ 197,000	\$ 56,000	\$ 56,000	\$ 56,000
Total Est. Fund Balance at End of Fiscal Year	\$ 112,000	\$ -	\$ 29,000	\$ 58,000	\$ 87,000

Sewer Capital Fund (#318/321)

Beginning Fund Balance	\$ 4,013,491	\$ 1,637,577	\$ 1,375,077	\$ 2,463,905	\$ 1,835,172
Estimated Revenue*	\$ 1,897,500	\$ 1,897,500	\$ 1,897,500	\$ 1,897,500	\$ 1,897,500
Total Funds Available	\$ 5,910,991	\$ 3,535,077	\$ 3,272,577	\$ 4,361,405	\$ 3,732,672
Allocated funds for Dept. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ 4,273,414	\$ 2,160,000	\$ 808,672	\$ 2,526,233	\$ 1,350,000
Total Est. Fund Balance at End of Fiscal Year	\$ 1,637,577	\$ 1,375,077	\$ 2,463,905	\$ 1,835,172	\$ 2,382,672

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

State Revolving Fund

Beginning Fund Balance			\$ 198,000	\$ 396,000	\$ 396,000
Estimated Revenue	\$ -	\$ 198,000	\$ 198,000		
Total Funds Available	\$ -	\$ 198,000	\$ 396,000	\$ 396,000	\$ 396,000
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ 198,000	\$ 396,000	\$ 396,000	\$ 396,000

Fire Department Fund

Beginning Fund Balance		\$ -	\$ -	\$ -	\$ (250,000)
Estimated Revenue					
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ (250,000)
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ -	\$ (250,000)	\$ (250,000)

State/Federal Transportation Money

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ (1,160,000)	\$ (1,160,000)
Estimated Revenue		\$ -		\$ -	\$ -
Total Funds Available	\$ -	\$ -	\$ -	\$ (1,160,000)	\$ (1,160,000)
CIP Projected Expenses	\$ -	\$ -	\$ 1,160,000	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ (1,160,000)	\$ (1,160,000)	\$ (1,160,000)

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>

Unfunded

Beginning Fund Balance	\$ -	\$ (150,000)	\$ (9,168,000)	\$ (10,897,250)	\$ (13,230,250)
Estimated Revenue	\$ -				
Operation & Maintenance Cost**	\$ -				
Total Funds Available	\$ -	\$ (150,000)	\$ (9,168,000)	\$ (10,897,250)	\$ (13,230,250)
CIP Projected Expenses	\$ 150,000	\$ 9,018,000	\$ 1,729,250	\$ 2,333,000	\$ 13,347,000
Total Est. Fund Balance at End of Fiscal Year	\$ (150,000)	\$ (9,168,000)	\$ (10,897,250)	\$ (13,230,250)	\$ (26,577,250)

Prop 68

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenue	\$ -	\$ 177,952			
Operation & Maintenance Cost**					
Total Funds Available	\$ -	\$ 177,952	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 177,952	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

General Fund

Beginning Fund Balance	\$ -	\$ 190,000	\$ 195,000	\$ 207,500	\$ 220,000
Estimated Revenue	\$ 275,000	\$ 12,500	\$ 12,500	\$ 12,500	
Operation & Maintenance Cost**					
Total Funds Available	\$ 275,000	\$ 202,500	\$ 207,500	\$ 220,000	\$ 220,000
CIP Projected Expenses	\$ 85,000	\$ 7,500	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 190,000	\$ 195,000	\$ 207,500	\$ 220,000	\$ 220,000

CDBG (Fund 326)

Beginning Fund Balance	\$ 1,947,383	\$ 2,113,121	\$ 1,827,121	\$ 1,827,121	\$ 1,827,121
Estimated Revenue	\$ 239,878	\$ -	\$ -	\$ -	\$ -
Operation & Maintenance Cost**	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ 2,187,261	\$ 2,113,121	\$ 1,827,121	\$ 1,827,121	\$ 1,827,121
CIP Projected Expenses	\$ 74,140	\$ 286,000	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 2,113,121	\$ 1,827,121	\$ 1,827,121	\$ 1,827,121	\$ 1,827,121

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	<i>FY</i> <i>2025-26</i>	<i>FY</i> <i>2026-27</i>	<i>FY</i> <i>2027-28</i>	<i>FY</i> <i>2028-29</i>	<i>FY 2029</i> <i>& Beyond</i>

County Contribution

Beginning Fund Balance	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Estimated Revenue	\$ -		\$ -	\$ -	\$ -
Operation & Maintenance Cost**	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Special Insurance Grant Fund

Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenue	\$ 82,107	\$ -	\$ -	\$ -	\$ -
Operation & Maintenance Cost**	\$ -	\$ -	\$ -	\$ -	
Total Funds Available	\$ 82,107	\$ -	\$ -	\$ -	\$ -
CIP Projected Expenses	\$ 82,107	\$ -	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

City of Willows
Five Year Capital Improvement Program
REVENUE/EXPENSE SUMMARY BY FUND

<i>SPECIAL FUND</i>	COST BY FISCAL YEAR				
	(Capital Budget)				
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond

Lighting and Landscape Assessment District (LLAD)

Beginning Fund Balance	\$ 66,270	\$ 63,309	\$ 13,309	\$ 13,309	\$ 13,309
Estimated Revenue	\$ 31,539	\$ -	\$ -	\$ -	\$ -
Operation & Maintenance Cost**	\$ (34,500)	\$ -	\$ -	\$ -	\$ -
Total Funds Available	\$ 63,309	\$ 63,309	\$ 13,309	\$ 13,309	\$ 13,309
CIP Projected Expenses	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 63,309	\$ 13,309	\$ 13,309	\$ 13,309	\$ 13,309

USDA LaMalfa Grant

Beginning Fund Balance	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ -
Estimated Revenue		\$ -	\$ -	\$ -	\$ -
Operation & Maintenance Cost**		\$ -	\$ -	\$ -	\$ -
Total Funds Available	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ -
CIP Projected Expenses	\$ -	\$ -	\$ -	\$ 660,000	\$ -
Total Est. Fund Balance at End of Fiscal Year	\$ 660,000	\$ 660,000	\$ 660,000	\$ -	\$ -
END OF FISCAL YEAR FUND BALANCE GRAND TOTAL	\$ 8,582,535	\$ (4,713,300)	\$ (7,760,218)	\$ (10,944,666)	\$ (41,496,953)

Project Cost Listing

Fiscal Years 2025-2029

**City of Willows
Five Year Capital Improvement Program**

PROJECT COST LISTING

Project Number	Project Name	COST BY FISCAL YEAR					Total
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	

Street Improvements

ST-001-25	Annual Street Rehabilitation Project	\$ 56,140	\$ 1,146,560	\$ 365,000	\$ 365,000	\$ 365,000	\$ 2,297,700
ST-004	Annual Sidewalk Maintenance Project	\$ 123,000	\$ 131,000	\$ 91,000	\$ 91,000	\$ 5,750,000	\$ 6,186,000
ST-005	Street Tree Removal	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 450,000	\$ 600,000
ST-006	Green Street Rehabilitation	\$ -	\$ -	\$ 1,265,672	\$ -	\$ -	\$ 1,265,672
ST-007	Laurel Street Rehabilitation	\$ -	\$ 116,000	\$ 1,160,000	\$ -	\$ -	\$ 1,276,000
Total Street Improvements		\$ 179,140	\$ 1,443,560	\$ 2,931,672	\$ 506,000	\$ 6,565,000	\$ 11,625,372

Sewer

SS-001-25	Lift Station Rehabilitation Project	\$ 1,924,267	\$ -	\$ -	\$ -	\$ -	\$ 1,924,267
SS-002-25	FY24-25 Sewer Rehabilitation Project	\$ 1,924,267	\$ -	\$ -	\$ -	\$ -	\$ 1,924,267
SS-002-232	Annual Sewer Replacement Project	\$ -	\$ 412,500	\$ -	\$ -	\$ -	\$ 412,500
SS-002-233	Annual Sewer Replacement Project	\$ -	\$ -	\$ 191,672	\$ 2,204,233	\$ -	\$ 2,395,905
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	\$ 25,000	\$ 125,000	\$ 122,000	\$ 117,000	\$ -	\$ 389,000
SS-030	Blower Building Improvements	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
SS-031	Clarifier Improvements	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
SS-032	Tertiary Filtration Structure Repairs	\$ 10,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 60,000
SS-033	Sludge Ponds and Equalization Pond Lining	\$ 39,880	\$ 1,450,000	\$ 1,025,000	\$ 1,125,000	\$ -	\$ 3,639,880
SS-034	WWTP SCADA and Admin Bldg. Upgrade	\$ 230,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 275,000
Total Sewer		\$ 4,273,414	\$ 2,152,500	\$ 1,833,672	\$ 3,651,233	\$ 1,350,000	\$ 13,260,819

Storm Drain

SD 001	Syphon Pump Station Upgrades	\$ -	\$ 10,000	\$ 86,250	\$ -	\$ -	\$ 96,250
Total Storm Drain		\$ -	\$ 10,000	\$ 86,250	\$ -	\$ -	\$ 96,250

**City of Willows
Five Year Capital Improvement Program**

PROJECT COST LISTING

Project Number	Project Name	COST BY FISCAL YEAR					Total
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	

City Hall

CTYH-001	City Hall Improvements	\$ 18,000	\$ 170,000	\$ -	\$ -	\$ -	\$ 188,000
Total City Hall		\$ 18,000	\$ 170,000	\$ -	\$ -	\$ -	\$ 188,000

Corporation Yard

CORP-001	Corporation Yard Fencing	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Total Corporation Yard		\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000

Parks

PARK-001	Jensen Park Upgrades	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
PARK-002	Sycamore Park Improvements	\$ 432,000	\$ 3,979,952	\$ -	\$ -	\$ -	\$ 4,411,952
Total Parks		\$ 517,000	\$ 3,979,952	\$ -	\$ -	\$ -	\$ 4,496,952

Fire

FIRE-001	Equipment Upgrades	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 135,000
FIRE-002	Fire Truck Replacement	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,000,000	\$ 3,500,000
FIRE-003	Fire Station Improvements	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,500,000
FIRE-004	Training Center	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000	\$ 1,170,000
Total Fire		\$ 27,000	\$ 27,000	\$ 27,000	\$ 1,527,000	\$ 6,697,000	\$ 8,305,000

Development Impact Fees

DIF-001	Development Impact Fee Improvements - Library	\$ 35,000	\$ 89,288	\$ -	\$ -	\$ 2,135,915	\$ 2,260,203
DIF-002	Development Impact Fees - Parks and Recreation	\$ -	\$ 326,624	\$ -	\$ -	\$ 1,427,760	\$ 1,754,384
DIF-003	Development Impact Fee Freeway Interchange	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
DIF-004	Development Impact Fees Streets and Traffic	\$ -	\$ 196,313	\$ -	\$ -	\$ 4,836,748	\$ 5,033,061
DIF-005	Development Impact Fee Police	\$ -	\$ -	\$ 65,107	\$ -	\$ 1,531,161	\$ 1,596,268
DIF-006	Development Impact Fees Fire	\$ -	\$ -	\$ -	\$ -	\$ 2,757,321	\$ 2,757,321
DIF-007	Development Impact Fees Wastewater	\$ -	\$ -	\$ -	\$ -	\$ 2,322,698	\$ 2,322,698
DIF-008	Development Impact Fee Storm Drain	\$ -	\$ 164,959	\$ -	\$ -	\$ 255,967	\$ 420,926
Total Development Impact Fees		\$ 35,000	\$ 777,184	\$ 65,107	\$ -	\$ 17,767,570	\$ 18,644,861

**City of Willows
Five Year Capital Improvement Program**

PROJECT COST LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

Lighting and Landscape Assessment District

LLAD - 001	Landscape upgrades in Zones A and C	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	Total LLAD	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Library

LIB-001	Library Emergency Repairs	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ 82,107
	Total Library	\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ 82,107

Police

POL-001	Police Station	\$ -	\$ 8,800,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 10,150,000
	Total Police	\$ -	\$ 8,800,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 10,150,000

Funding Source Listing

Fiscal Years 2025-2029

**City of Willows
Five Year Capital Improvement Program**

FUNDING SOURCE LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

Dev. Imp. Fees: Fire Services

DIF - 006	Development Impact Fees Fire	\$0	\$0	\$0	\$0	\$2,757,321	\$2,757,321
	Total Dev. Imp. Fees: Fire Services	\$ -	\$ -	\$ -	\$ -	\$ 2,757,321	\$ 2,757,321

Dev. Imp. Fees: Park & Rec.

DIF-002	Development Impact Fees - Parks and Recreation	\$0	\$326,624	\$0	\$0	\$1,427,760	\$1,754,384
	Total Dev. Imp. Fees: Park & Rec.	\$ -	\$ 326,624	\$ -	\$ -	\$ 1,427,760	\$ 1,754,384

Dev. Imp. Fees: Police Services

DIF - 005	Development Impact Fee Police	\$0	\$0	\$65,107	\$0	\$1,531,161	\$1,596,268
	Total Dev. Imp. Fees: Police Services	\$ -	\$ -	\$ 65,107	\$ -	\$ 1,531,161	\$ 1,596,268

Development Impact Fee Storm Drain

DIF - 008	Development Impact Fee Storm Drain	\$0	\$164,959	\$0	\$0	\$255,967	\$420,926
	Total Development Impact Fee Storm Drain	\$ -	\$ 164,959	\$ -	\$ -	\$ 255,967	\$ 420,926

Development Impact Fees Wastewater

DIF - 007	Development Impact Fees Wastewater	\$0	\$0	\$0	\$0	\$2,322,698	\$2,322,698
	Total Development Impact Fees Wastewater	\$ -	\$ -	\$ -	\$ -	\$ 2,322,698	\$ 2,322,698

Development Impact Fees Streets and Traffic

DIF- 004	Development Impact Fees Streets and Traffic	\$0	\$196,313	\$0	\$0	\$4,836,748	\$5,033,061
	Total Development Impact Fees Streets and Traffic	\$ -	\$ 196,313	\$ -	\$ -	\$ 4,836,748	\$ 5,033,061

Development Impact Fee Freeway Interchange

DIF-003	Development Impact Fee Freeway Interchange	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
	Total Development Impact Fee Freeway Interchange	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000

**City of Willows
Five Year Capital Improvement Program**

FUNDING SOURCE LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

Development Impact Fee Improvements - Library

DIF-001	Development Impact Fee Improvements - Library	\$35,000	\$89,288	\$0	\$0	\$2,135,915	\$2,260,203
	Total Development Impact Fee Improvements - Library	\$ 35,000	\$ 89,288	\$ -	\$ -	\$ 2,135,915	\$ 2,260,203

Gas Tax Fund

ST-001-25	Annual Street Rehabilitation Project	\$0	\$366,350	\$150,000	\$150,000	\$150,000	\$816,350
ST-006	Green Street Rehabilitation	\$0	\$0	\$77,672	\$0	\$0	\$77,672
	Total Gas Tax Fund	\$0	\$366,350	\$227,672	\$150,000	\$150,000	\$894,022

CDBG

CTYH-001	City Hall Improvements	\$18,000	\$170,000	\$0	\$0	\$0	\$188,000
ST-001-25	Annual Street Rehabilitation Project	\$56,140	\$0	\$0	\$0	\$0	\$56,140
CDBG Funding	Laurel Street Rehabilitation	\$0	\$116,000	\$0	\$0	\$0	\$116,000
	Total CDBG	\$74,140	\$286,000	\$0	\$0	\$0	\$360,140

RSTP Fund

ST-001-25	Annual Street Rehabilitation Project	\$0	\$197,000	\$56,000	\$56,000	\$56,000	\$365,000
ST-004	Annual Sidewalk Maintenance Project	\$0	\$0	\$0	\$0	\$0	\$0
	Total RSTP Fund	\$0	\$197,000	\$56,000	\$56,000	\$56,000	\$365,000

SB-1 Transportation Fund

ST-001-25	Annual Street Rehabilitation Project	\$0	\$583,210	\$159,000	\$159,000	\$159,000	\$1,060,210
ST-006	Green Street Rehabilitation	\$0	\$0	\$1,188,000	\$0	\$0	\$1,188,000
	Total SB-1 Transportation Fund	\$0	\$583,210	\$1,347,000	\$159,000	\$159,000	\$2,248,210

**City of Willows
Five Year Capital Improvement Program**

FUNDING SOURCE LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

Sewer Capital Fund

SS-001-25	Lift Station Rehabilitation Project	\$ 1,924,267	\$ -	\$ -	\$ -	\$ -	\$ 1,924,267
SS-002-25	FY24-25 Sewer Rehabilitation Project	\$ 1,924,267	\$ -	\$ -	\$ -	\$ -	\$ 1,924,267
SS-002-232	Annual Sewer Replacement Project	\$ -	\$ 412,500	\$ -	\$ -	\$ -	\$ 412,500
SS-002-233	Annual Sewer Replacement Project	\$ -	\$ -	\$ 191,672	\$ 2,204,233	\$ -	\$ 2,395,905
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	\$ 25,000	\$ 125,000	\$ 122,000	\$ 117,000	\$ -	\$ 389,000
SS-030	Blower Building Improvements	\$0	\$40,000	\$0	\$0	\$0	\$40,000
SS-031	Clarifier Improvements	\$0	\$0	\$200,000	\$0	\$0	\$200,000
SS-032	Tertiary Filtration Structure Repairs	\$10,000	\$50,000	\$0	\$0	\$0	\$60,000
SS-033	Sludge Ponds and Equalization Pond Lining	\$39,880	\$1,450,000	\$0	\$0	\$0	\$1,489,880
SS-034	WWTP SCADA and Admin Bldg. Upgrade	\$230,000	\$45,000	\$0	\$0	\$0	\$275,000
CORP-001	Corporation Yard Fencing	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Total Sewer Capital Fund		\$ 4,273,414	\$ 2,160,000	\$ 808,672	\$ 2,526,233	\$ 1,350,000	\$ 11,118,319

CCLGP Grant Fund

PARK-002	Sycamore Park Improvements	\$432,000	\$3,602,000	\$0	\$0	\$0	\$4,034,000
Total CCLGP Grant Fund		\$ 432,000	\$ 3,602,000	\$ -	\$ -	\$ -	\$ 4,034,000

Special Insurance Fund Grant

LIB-001	Library Emergency Repairs	\$82,107	\$0	\$0	\$0	\$0	\$82,107
Total Special Insurance Fund Grant		\$ 82,107	\$ -	\$ -	\$ -	\$ -	\$ 82,107

**City of Willows
Five Year Capital Improvement Program**

FUNDING SOURCE LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

State/Federal Transportation Money

ST-007	Laurel Street Rehabilitation	\$ -	\$ -	\$ 1,160,000	\$ -	\$ -	\$ 1,160,000
	Total State/Federal Transportation Money	\$ -	\$ -	\$ 1,160,000	\$ -	\$ -	\$ 1,160,000

Prop 68

PARK-002	Sycamore Park Improvements	\$0	\$177,952	\$0	\$0	\$0	\$177,952
	Total Prop 68	\$ -	\$ 177,952	\$ -	\$ -	\$ -	\$ 177,952

LLAD

LLAD - 001	Landscape upgrades in Zones A and C	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
	Total LLAD	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

County Contribution

PARK-002	Sycamore Park Improvements	\$0	\$200,000	\$0	\$0	\$0	\$200,000
	Total County Contribution	\$0	\$200,000	\$0	\$0	\$0	\$200,000

General Fund

CORP-001	Corporation Yard Fencing	\$0	\$7,500	\$0	\$0	\$0	\$7,500
PARK-001	Jensen Park Upgrades	\$85,000	\$0	\$0	\$0	\$0	\$85,000
	Total General Fund	\$85,000	\$7,500	\$0	\$0	\$0	\$92,500

**City of Willows
Five Year Capital Improvement Program**

FUNDING SOURCE LISTING

Project Number	Project Name	COST BY FISCAL YEAR					
		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total

USDA La Malfa Grant

FIRE-003	Fire Truck Replacement	\$0	\$0	\$0	\$660,000	\$0	\$660,000
Total USDA La Malfa Grant		\$0	\$0	\$0	\$660,000	\$0	\$660,000

Fire Department

FIRE-002	Fire Truck Replacement	\$0	\$0	\$0	\$250,000	\$0	\$250,000
Total Fire Department		\$0	\$0	\$0	\$250,000	\$0	\$250,000

Unfunded

ST-004	Annual Sidewalk Maintenance Project	\$ 123,000	\$ 131,000	\$ 91,000	\$ 91,000	\$ 5,750,000	\$ 6,186,000
ST-005	Street Tree Removal	\$0	\$50,000	\$50,000	\$50,000	\$450,000	\$600,000
POL-001	Police Station	\$0	\$8,800,000	\$450,000	\$450,000	\$450,000	\$10,150,000
SD 001	Syphon Pump Station Upgrades	\$0	\$10,000	\$86,250	\$0	\$0	\$96,250
SS-033	Sludge Ponds and Equalization Pond Lining	\$0	\$0	\$1,025,000	\$1,125,000	\$0	\$2,150,000
FIRE-001	Equipment Upgrades	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$135,000
FIRE-002	Fire Truck Replacement	\$0	\$0	\$0	\$590,000	\$2,000,000	\$2,590,000
FIRE-003	Fire Station Improvements	\$0	\$0	\$0	\$0	\$3,500,000	\$3,500,000
FIRE-004	Training Center	\$0	\$0	\$0	\$0	\$1,170,000	\$1,170,000
Total Unfunded		\$ 150,000	\$9,018,000	\$1,729,250	\$2,333,000	\$13,347,000	\$ 26,577,250

Project Data Forms

Fiscal Years 2025-2029

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: ST-004	Project Name: Annual Sidewalk Maintenance Project
Location: Various locations throughout the City	Project Type: Street Improvements Department: Public Works

Description: Replacement of existing damage and offset sidewalk throughout the City

Justification: To provide safe pedestrian facilities throughout the community

Comments: Per the ADA evaluation of all sidewalks, over \$5.3M in sidewalk repairs have been identified as being needed. Based on the need, annual sidewalk repairs should take place.

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design		\$15,000	\$15,000	\$10,000	\$10,000		\$50,000
	Construction		\$100,000	\$108,000	\$75,000	\$75,000	\$5,000,000	\$5,358,000
	CM/Inspection		\$8,000	\$8,000	\$6,000	\$6,000	\$750,000	\$778,000
	Total		\$0	\$123,000	\$131,000	\$91,000	\$91,000	\$5,750,000
REQUIRED PROJECT FUNDING	RSTP Fund		\$0	\$0	\$0	\$0	\$0	\$0
	Special Insurance Grant Funds			\$0				\$0
	Unfunded		\$123,000	\$131,000	\$91,000	\$91,000	\$5,750,000	\$6,186,000
	Total		\$0	\$123,000	\$131,000	\$91,000	\$91,000	\$5,750,000

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: ST-005	Project Name: Street Tree Removal
Location: Various Locations	Project Type: Tree Maintenance
	Department: Public Works

Description: Hundreds of trees around the City have caused significant damage to the sidewalks, curbs and gutters. Many trees are diseased and need to be removed. It is estimated that over 200 trees need to be removed.

Justification: To prevent further damage to the City's infrastructure

Comments: The City is willing to share in the cost of tree replacement by providing trees to property owners, as long as trees are replaced onto private property in a location that will not damage public infrastructure.

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Construction		\$0	\$50,000	\$50,000	\$50,000	\$450,000	\$600,000
	Total	\$0	\$0	\$50,000	\$50,000	\$50,000	\$450,000	\$600,000
REQUIRED PROJECT FUNDING	Unfunded		\$0	\$50,000	\$50,000	\$50,000	\$450,000	\$600,000
	Total	\$0	\$0	\$50,000	\$50,000	\$50,000	\$450,000	\$600,000

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: ST-006		Project Name: Green Street Rehabilitation						
Location: Green Street (N. Lassen to Eureka)		Project Type: Street Improvements			Department: Public Works			
 Description: Rehabilitation of a portion of Green Street (Lassen to Eureka) to repair damaged pavement. Project being done in conjunction with Glenn County Public Works								
Justification: Poor Pavement Condition per PMP								
Comments: Applied for SS4A Planning Grant on 5/11/2026 for design costs. Project funding not currently in place								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design			\$0	\$225,000			\$225,000
	Construction				\$904,932			\$904,932
	CM/Inspection				\$135,740			\$135,740
	Total	\$0	\$0	\$0	\$1,265,672	\$0	\$0	\$1,265,672
REQUIRED PROJECT FUNDING	SB-1 Transportation Fund		\$0	\$0	\$1,188,000			\$1,188,000
	Gas Tax Fund 2111		\$0	\$0	\$77,672			\$77,672
	Total	\$0	\$0	\$0	\$1,265,672	\$0	\$0	\$1,265,672
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: ST-007		Project Name: Laurel Street Rehabilitation						
Location: Laurel Street from Tehama to Lassen		Project Type: Street Improvements			Department: Public Works			
Description: ADA, sidewalk, and pavement rehabilitation project (~1,600 LF)								
Justification: Repair failing infrastructure								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design			\$116,000				\$116,000
	Construction				\$1,160,000			\$1,160,000
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$116,000	\$1,160,000	\$0	\$0	\$1,276,000
REQUIRED PROJECT FUNDING	CDBG Funding			\$116,000				\$116,000
	STIP				\$1,160,000			\$1,160,000
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$116,000	\$1,160,000	\$0	\$0	\$1,276,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-001-25	Project Name: Lift Station Rehabilitation Project
Location: Sycamore Street, Pacific Ave., N. Lassen Street, Cherry St. and Road 57	Project Type: Wastewater Collection Department: Public Works

Description: Replacement and upgrading of old and failing equipment inside of the Sycamore Street, Pacific Ave, N. Lassen, Cherry St. and Road 57 pump stations, as well as updating of control systems

Justification: Upgrading and replacement of equipment will ensure the pump station continues to operate without issues and sewer spills can be avoided

Comments: Project Complete

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design		\$0					\$0
	Construction		\$1,699,267	\$0				\$1,699,267
	CM/Inspection		\$225,000	\$0				\$225,000
	Total	\$0	\$1,924,267	\$0	\$0	\$0	\$0	\$1,924,267
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$1,924,267	\$0	\$0	\$0	\$0	\$1,924,267
	Total	\$0	\$1,924,267	\$0	\$0	\$0	\$0	\$1,924,267

Annual O & M:

Data Source:

City of Willows
Five Year Capital Improvement Program

PROJECT DATA FORM

Project Number: SS-002-232	Project Name: Annual Sewer Replacement Project
Location: Yolo - Oak to Ash	Project Type: Wastewater Collection Department: Public Works

Description: Replacement of aging and failing sewer collection system infrastructure

Justification: To reduce maintenance, as well as inflow and infiltration into the sewer collection system

Comments:

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design			\$10,000				\$10,000
	Construction			\$350,000				\$350,000
	CM/Inspection			\$52,500				\$52,500
	Total	\$0	\$0	\$412,500	\$0	\$0	\$0	\$412,500
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$0	\$412,500	\$0	\$0	\$0	\$412,500
	Total	\$0	\$0	\$412,500	\$0	\$0	\$0	\$412,500

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-003	Project Name: Annual Sewer Replacement Project
Location:	Project Type: Wastewater Collection Department: Public Works

Description: Replacement of aging and failing sewer collection system infrastructure

Justification: To reduce maintenance, as well as inflow and infiltration into the sewer collection system

Comments:

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	CCTV/Design					\$50,000	\$150,000	\$200,000
	Construction						\$1,000,000	\$1,000,000
	CM/Inspection							\$0
	Total	\$0	\$0	\$0	\$0	\$50,000	\$1,150,000	\$1,200,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$0	\$0	\$0	\$50,000	\$1,150,000	\$1,200,000
	Total	\$0	\$0	\$0	\$0	\$50,000	\$1,150,000	\$1,200,000

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-024		Project Name: Chlorine Contact Chamber Improvements						
Location: Wastewater Treatment Plant		Project Type: Wastewater Treatment			Department: Public Works			
Description: Repair Cracks in chlorine contact chambers, replace chlorine analyzer, replace turbidity meter, replace sulfite meter, additional covers to address algae growth								
Justification: Per recommendation of InfraMark and NexGen report								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design			\$0				\$0
	Construction - cracks, analyzer, turbidimeter		\$120,000					\$120,000
	Construction - sulfite meter, covers				\$60,000			\$60,000
	Total	\$0	\$120,000	\$0	\$60,000	\$0	\$0	\$180,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$120,000	\$0	\$60,000	\$0	\$0	\$180,000
	Total	\$0	\$120,000	\$0	\$60,000	\$0	\$0	\$180,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-025		Project Name: Chemical Storage and Pipelines						
Location: Wastewater Treatment Plant		Project Type: Wastewater Treatment			Department: Public Works			
Description: Underground existing above-ground sodium bisulfite lines, replace checkical storage tanks/level sensors, remove corrosion and recoat metal canopy structure, add tepid water system for emergency eyewash								
Justification: Per recommendation of InfraMark and for safety								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
<i>PROJECT</i>	Design							\$0
<i>COST</i>	Construction - underground sodium bisulfite lines, recoat canopy structure, tepid water for eyewash				\$140,000			\$140,000
	Construction - replace storage tanks/sensors					\$60,000		\$60,000
	Total	\$0	\$0	\$0	\$140,000	\$60,000	\$0	\$200,000
<i>REQUIRED PROJECT FUNDING</i>	Sewer Capital Fund		\$0	\$0	\$140,000	\$60,000	\$0	\$200,000
	Total	\$0	\$0	\$0	\$140,000	\$60,000	\$0	\$200,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-026

Project Name: Sodium Bisulfite injection System Housing Structure

Location: Wastewater Treatment Plant

Project Type: Wastewater Treatment

Department: Public Works

Description: Install housing structure over existing sodium bisulfite injection system

Justification: Per recommendations from InfraMark

Comments:

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design				\$15,000			\$15,000
	Construction				\$70,000			\$70,000
	Total	\$0	\$0	\$0	\$85,000	\$0	\$0	\$85,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$0	\$0	\$85,000	\$0	\$0	\$85,000
	Total	\$0	\$0	\$0	\$85,000	\$0	\$0	\$85,000

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-029		Project Name: WWTP Upgrades						
Location:		Project Type: Wastewater Treatment			Department:			
Description: Upgrade equipment at the well house, headworks, blower building, aeration basin, effluent pump station and tertiary filtration								
Justification: Per NexGen report								
Comments:								
Prerequisite:								
	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Construction - backwash sand replacement			\$125,000				\$125,000
	Construction - Filter crack repair		\$25,000					\$25,000
	Construction Blower Building				\$25,000			\$25,000
	Construction Aeration basin				\$29,000	\$100,000		\$129,000
	Construction - effluent pump station					\$7,000		\$7,000
	Construction - tertiary filtration				\$68,000	\$10,000		\$78,000
	Total	\$0	\$25,000	\$125,000	\$122,000	\$117,000	\$0	\$389,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$25,000	\$125,000	\$122,000	\$117,000	\$0	\$389,000
	Total	\$0	\$25,000	\$125,000	\$122,000	\$117,000	\$0	\$389,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-030		Project Name: Blower Building Improvements		Project Type: Wastewater Treatment		Department: Public Works		
Location: WWTP								
Description: Replace PLC's for Panel 1 and Blowers								
Justification: Per recommendations from NexGen Evaluation Report								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design			\$20,000				\$20,000
	Construction			\$20,000				\$20,000
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund			\$40,000				\$40,000
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-031		Project Name: Clarifier Improvements		Project Type: Wastewater Treatment		Department: Public Works		
Location: WWTP								
Description: Recoat clarifier mechanisms and service gearbox								
Justification: Per recommendations from NexGen Evaluation Report								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design				\$100,000			\$100,000
	Construction				\$100,000			\$100,000
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund				\$200,000			\$200,000
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$0	\$200,000	\$0	\$0	\$200,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-032		Project Name: Tertiary Filtration Structure Repairs						
Location: WWTP		Project Type: Wastewater Treatment			Department: Public Works			
 Description: Tertiary Filtration - fix structure cracks/leakage								
 Justification: Per recommendations from NexGen Evaluation Report								
 Comments:								
 Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design		\$10,000					\$10,000
	Construction			\$50,000				\$50,000
								\$0
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$10,000	\$50,000	\$0	\$0	\$0	\$60,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$10,000	\$50,000				\$60,000
								\$0
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$10,000	\$50,000	\$0	\$0	\$0	\$60,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-033		Project Name: Sludge Ponds and Equalization Pond Lining						
Location: WWTP		Project Type: Wastewater Treatment			Department: Public Works			
 Description: Install combination of lime and cement in 2 sludge ponds and emergency pond. Install concrete liner in EQ basin and upgrade pump. Scope TBD based on coordination with DWR								
 Justification: State Water Quality Inspection Report Requirement								
 Comments: First phase of project is in sewer rate study. Remaining ponds will need to come from other sources, such as a state emergency grant								
 Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design (do all design in first Phase)		\$39,880	\$150,000	\$25,000	\$25,000		\$239,880
	Construction- 2 sludge ponds			\$1,300,000				\$1,300,000
	Construction - Emergency pond				\$1,000,000			\$1,000,000
	Construction - Line EQ basin					\$1,100,000		\$1,100,000
								\$0
								\$0
	Total	\$0	\$39,880	\$1,450,000	\$1,025,000	\$1,125,000	\$0	\$3,639,880
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$39,880	\$1,450,000				\$1,489,880
	Unfunded				\$1,025,000	\$1,125,000		\$2,150,000
								\$0
								\$0
								\$0
	Total	\$0	\$39,880	\$1,450,000	\$1,025,000	\$1,125,000	\$0	\$3,639,880
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SS-034		Project Name: WWTP SCADA and Admin Bldg. Upgrade			Department: Public Works			
Location: WWTP		Project Type: Wastewater Treatment						
Description: Integrate SCADA software and hardware to communicate with lift stations; install intrusion and fire alarm systems in admin bldg.								
Justification: Per recommendations from NexGen Evaluation Report								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design		\$10,000	\$15,000				\$25,000
	Construction		\$220,000	\$30,000				\$250,000
								\$0
								\$0
								\$0
	Total	\$0	\$230,000	\$45,000	\$0	\$0	\$0	\$275,000
REQUIRED PROJECT FUNDING	Sewer Capital Fund		\$230,000	\$45,000				\$275,000
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$230,000	\$45,000	\$0	\$0	\$0	\$275,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: SD 001	Project Name: Syphon Pump Station Upgrades	
Location: Jensen Park	Project Type: Storm Drain	Department: Public Works

Description: Replace non-functioning pumps

Justification: to prevent flooding

Comments:

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design			\$10,000				\$10,000
	Construction				\$75,000			\$75,000
	CM/Inspection				\$11,250			\$11,250
	Total	\$0	\$0	\$10,000	\$86,250	\$0	\$0	\$96,250
REQUIRED PROJECT FUNDING	Unfunded		\$0	\$10,000	\$86,250	\$0	\$0	\$96,250
	Total	\$0	\$0	\$10,000	\$86,250	\$0	\$0	\$96,250

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: PARK-001		Project Name: Jensen Park Upgrades			Department: Public Works			
Location: Jensen Park		Project Type: Park & Recreation						
Description: Reroof the gazebo; replace siding on sheds; replace electrical connection for lights; replace lighting timer								
Justification: Replace aging/failing facility								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design Construction		\$85,000					\$0 \$85,000
	Total	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
REQUIRED PROJECT FUNDING	General Fund		\$85,000	\$0	\$0	\$0	\$0	\$85,000
	Total	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: PARK-002 **Project Name:** Sycamore Park Improvements

Location: Sycamore Park **Project Type:** Park & Recreation **Department:** Public Works

Description: Install sidewalk around the perimeter of the park; install lighting at tennis courts; resurface tennis courts; convert two tennis courts to pickleball courts; Upgrade pool mechanical equipment; Rehab/install new deck; bring existing pool facilities into compliance with recent regulations; upgrade disinfection equipment

Justification: Per Aquatic Facility Report - May 2022 and Clean CA Grant application

Comments:

Prerequisite:

	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design		\$432,000					\$432,000
	Environmental			\$5,000				\$5,000
	Park and pathway upgrades			\$2,699,000				\$2,699,000
	Pool Improvements			\$843,952				\$843,952
	CM/Inspection			\$432,000				\$432,000
	Total	\$0	\$432,000	\$3,979,952	\$0	\$0	\$0	\$4,411,952
REQUIRED PROJECT FUNDING	CCLGP Grant Fund		\$432,000	\$3,602,000		\$0	\$0	\$4,034,000
	Prop 68 Funds			\$177,952				\$177,952
	County Contribution			\$200,000				\$200,000
	Total	\$0	\$432,000	\$3,979,952	\$0	\$0	\$0	\$4,411,952

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: CTYH-001	Project Name: City Hall Improvements
Location: 201 N. Lassen St.	Project Type: Administration Services Department: Public Works

Description: Replace City Hall and Library main doors

Justification: City Hall and Library doors are out of compliance with ADA standards

Comments:

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Design/CM		\$18,000					\$18,000
	Construction - City Hall HVAC unit							\$0
	Construction - Library HVAC units							\$0
	Construction - door replacements				\$170,000			\$170,000
	Total	\$0	\$18,000	\$170,000	\$0	\$0	\$0	\$188,000
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Library					\$0	\$0	\$0
	California State Library Grant							
	CDBG Funding		\$18,000	\$170,000				\$188,000
	Total	\$0	\$18,000	\$170,000	\$0	\$0	\$0	\$188,000

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: FIRE-002		Project Name: Fire Truck Replacement						
Location: Fire Department		Project Type: Fire Services			Department: Fire			
<p>Description: Fire Truck E-2 will need to be replaced in FY 2025-2026. Truck T-4 will need to be replaced in 2031 at a cost of \$2 million. This fund is set up to prepare for the expenditures and ease expenditures from the General Fund. Grant funds will be sought for at least partial funding. The unfunded portion in 2025-2026 may get \$400k from Senator Schiff's office, but this will not be confirmed until August 2026</p> <p>Justification: Fire and Life Safety</p> <p>Comments: Note the truck in 2028-29 will have an annual payment of \$190k over 10 years. If grants are not available, the City can use available cash to make payments the first several years while additional funds are sought.</p> <p>Prerequisite:</p>								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Fire Truck E-2					\$1,500,000		\$1,500,000
	Fire Truck E-4						\$2,000,000	\$2,000,000
	Total	\$0	\$0	\$0	\$0	\$1,500,000	\$2,000,000	\$3,500,000
REQUIRED PROJECT FUNDING	Fire Department			\$0	\$0	\$250,000		\$250,000
	USDA La Malfa Grant					\$660,000		\$660,000
	Unfunded					\$590,000	\$2,000,000	\$2,590,000
	Total	\$0	\$0	\$0	\$0	\$1,500,000	\$2,000,000	\$3,500,000
Annual O & M:								
Data Source: Fire Chief								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: FIRE-003		Project Name: Fire Station Improvements				Department: Fire		
Location: 445 S. Butte Street		Project Type: Fire Services						
Description: Fire Station Improvements and Fire Station Expansion								
Justification: Aging, worn out and outdated structure								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Fire Station Improvements							\$0
	Fire Station expansion						\$3,500,000	\$3,500,000
								\$0
								\$0
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$3,500,000
REQUIRED PROJECT FUNDING	Unfunded		\$0	\$0	\$0	\$0	\$3,500,000	\$3,500,000
	Total	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$3,500,000
Annual O & M:								
Data Source: Fire Chief								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: FIRE-004		Project Name: Training Center						
Location: 445 S. Butte Street		Project Type: Fire Services			Department: Fire Department			
Description: Construction of a training center to include classrooms, a training tower, a drafting pit for pump testing and all weather surface								
Justification: Needed training center to adequately train staff								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design						\$195,000	\$195,000
	Construction						\$975,000	\$975,000
	Total	\$0	\$0	\$0	\$0	\$0	\$1,170,000	\$1,170,000
REQUIRED PROJECT FUNDING	Unfunded		\$0	\$0	\$0	\$0	\$1,170,000	\$1,170,000
	Total	\$0	\$0	\$0	\$0	\$0	\$1,170,000	\$1,170,000
Annual O & M:								
Data Source: Fire Chief								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF-001		Project Name: Development Impact Fee Improvements - Library						
Location: City Library		Project Type: Administration Services			Department:			
Description: Per the 2008 Development Impact Fee Report, as the population of the City grows, Library Impact Fees are charged for expansion of the library building, purchase of library books, installation of carpet, and purchase of additional computer workstations								
Justification: Per 2008 Development Impact Fee Study								
Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Building Expansion		\$0	\$60,288			\$1,635,802	\$1,696,090
	Library Books			\$29,000			\$493,906	\$522,906
	Computer Workstations						\$6,207	\$6,207
	ADA Improvements		\$35,000					\$35,000
	Total	\$0	\$35,000	\$89,288	\$0	\$0	\$2,135,915	\$2,260,203
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Library		\$35,000	\$89,288	\$0	\$0	\$2,135,915	\$2,260,203
	Total	\$0	\$35,000	\$89,288	\$0	\$0	\$2,135,915	\$2,260,203
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF-002	Project Name: Development Impact Fees - Parks and Recreation	
Location: City Wide	Project Type: Park & Recreation	Department: Public Works

Description: Per the 2008 Development Impact Fee Report, as the population of the City grows, the City Parks will need to be improved and expanded. Improvements include solar light at play equipment/paths; new softball fields; bike paths/BMX course; warm-up area for pitchers; coin operated softball lights; pathways; trees; 2 soccer fields; land purchase for new park.

Justification: Per 2008 Development Impact Fee Study

Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Solar lights - pickle balls			\$311,624				\$311,624
	New softball fields						\$238,320	\$238,320
	bike paths/BMX course						\$43,200	\$43,200
	warm-up area for pitchers						\$1,440	\$1,440
	Coin operated lights				\$15,000			\$15,000
	Pathways						\$201,600	\$201,600
	Trees						\$28,800	\$28,800
	2 soccer fields						\$208,800	\$208,800
Land purchase						\$705,600	\$705,600	
	Total	\$0	\$0	\$326,624	\$0	\$0	\$1,427,760	\$1,754,384
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Park & Rec.		\$0	\$326,624	\$0	\$0	\$1,427,760	\$1,754,384
	Total	\$0	\$0	\$326,624	\$0	\$0	\$1,427,760	\$1,754,384

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF- 004	Project Name: Development Impact Fees Streets and Traffic	
Location: City-wide	Project Type: Street Improvements	Department: Public Works

Description: Per the 2008 Development Impact Fee Report, as the population of the City grows, certain street improvements will be needed. Improvements to Tehama intersections at Sycamore, cedar to Rd. 53, at the GCID canal (bridge), Rd. 53; Sacramento at the GCID canal (bridge)

Justification: Per 2008 Development Impact Fee Study

Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Tehama at Sycamore - signal repairs			\$196,313				\$196,313
	Tehama - Cedar to Rd. 53 - 4 lanes						\$569,029	\$569,029
	Tehama at GCID canal - bridge modif.						\$872,512	\$872,512
	Tehama at Rd. 53 rt. Turn lane						\$75,870	\$75,870
	Tehama at Rd. 53 intersection						\$94,838	\$94,838
	Road 53 westbound rt. Turn lane						\$189,677	\$189,677
	Sacramento at GCID canal - bridge. mod.						\$3,034,823	\$3,034,823
	Total	\$0	\$0	\$196,313	\$0	\$0	\$4,836,748	\$5,033,061
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Streets		\$0	\$196,313	\$0	\$0	\$4,836,748	\$5,033,061
	Total	\$0	\$0	\$196,313	\$0	\$0	\$4,836,748	\$5,033,061

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF - 005		Project Name: Development Impact Fee Police						
Location: Police Department		Project Type: Police Services			Department: Police			
Description: Per the 2008 Development Impact Fee Report, as the population of the City grows, certain improvements will be needed to the Police Department to support the population. These include expansion of the police station and purchase of vehicles								
Justification: Per 2008 Development Impact Fee Study								
Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2026 figures using ENR Construction Cost Index. This cost is included here for ongoing expenses that may be required after the initial re-start of the Police Department per POL-001								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Police Station Modifications				\$65,107		\$1,298,406	\$1,363,513
	Vehicles						\$232,755	\$232,755
	Total	\$0	\$0	\$0	\$65,107	\$0	\$1,531,161	\$1,596,268
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Police		\$0	\$0	\$65,107	\$0	\$1,531,161	\$1,596,268
	Total	\$0	\$0	\$0	\$65,107	\$0	\$1,531,161	\$1,596,268
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF - 006	Project Name: Development Impact Fees Fire
Location: Fire Department	Project Type: Fire Services
	Department: Fire Department

Description: Per the 2008 Development Impact Fee Report, as the population of the City grows, certain improvements will be needed to the Fire Department to support the population. These include expansion of the fire station, outfitting of a new structure engine, outfitting of a new engine and a self contained breathing apparatus.

Justification: Per 2008 Development Impact Fee Study

Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	Fire Station Expansion						\$1,803,026	\$1,803,026
	Outfit new structure engine						\$620,680	\$620,680
	Outfit new engine						\$310,340	\$310,340
	Self Contained Breathing Apparatus						\$23,276	\$23,276
	Total	\$0	\$0	\$0	\$0	\$0	\$2,757,321	\$2,757,321
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Fire		\$0	\$0	\$0	\$0	\$2,757,321	\$2,757,321
	Total	\$0	\$0	\$0	\$0	\$0	\$2,757,321	\$2,757,321

Annual O & M:

Data Source:

City of Willows
Five Year Capital Improvement Program
PROJECT DATA FORM

Project Number: DIF - 007		Project Name: Development Impact Fees Wastewater						
Location: Wastewater Treatment Plant		Project Type: Wastewater Treatment			Department: Public Works			
Description: Per the 2008 Development Impact Fee Report, the WWTP was expanded in 2007 and a portion of the expansion should be paid for by new development.								
Justification: Per 2008 Development Impact Fee Study								
Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	New development share of WWTP*		\$0	\$0	\$0	\$0	\$2,322,698	\$2,322,698
	Total	\$0	\$0	\$0	\$0	\$0	\$2,322,698	\$2,322,698
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Wastewater*		\$0	\$0	\$0	\$0	\$2,322,698	\$2,322,698
	Total	\$0	\$0	\$0	\$0	\$0	\$2,322,698	\$2,322,698
<p>* Note: development impact fees for wastewater are intended to as payback for the WWTP expansion completed in 2008. All wastewater development impact fees collected in any given year are used to pay down existing debt.</p> <p>Data Source:</p>								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: DIF - 008	Project Name: Development Impact Fee Storm Drain	
Location: City Wide	Project Type: Storm Drain	Department: Public Works

Description: Per the 2008 Development Impact Fee Report, as the population grows there will be impacts city-wide to the storm drain system. These funds are to be used to modify the City-wide system.

Justification: Per 2008 Development Impact Fee Study

Comments: Dollar amounts from 2008 Development Impact Fee program has been indexed from 2008 figures to 2022 figures using ENR Construction Cost Index

Prerequisite:

	Item	Previous Appropriation	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 & Beyond	Total
PROJECT COST	City-wide storm drain improvements			\$164,959			\$255,967	\$420,926
	Total	\$0	\$0	\$164,959	\$0	\$0	\$255,967	\$420,926
REQUIRED PROJECT FUNDING	Dev. Imp. Fees: Storm Drain		\$0	\$164,959	\$0	\$0	\$255,967	\$420,926
	Total	\$0	\$0	\$164,959	\$0	\$0	\$255,967	\$420,926

Annual O & M:

Data Source:

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: CORP-001		Project Name: Corporation Yard Fencing						
Location: City Corporation Yard		Project Type: Corporation Yard			Department: Public Works			
 Description: Install safety fencing and gates at the Corporation Yard Justification: Security Comments: Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Construction			\$15,000	\$0	\$0	\$0	\$15,000
	Total	\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
REQUIRED PROJECT FUNDING	General Fund			\$7,500	\$0	\$0	\$0	\$7,500
	Sewer Capital Fund			\$7,500				\$7,500
Total		\$0	\$0	\$15,000	\$0	\$0	\$0	\$15,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: LIB-001		Project Name: Library Emergency Repairs						
Location: Willows Library		Project Type: Administration Services			Department: Public Works			
 Description: Replace failed beam in Library								
 Justification:								
 Comments: Project complete								
 Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design		\$82,107					\$0
	Construction							\$82,107
			\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$82,107	\$0	\$0	\$0	\$0	\$82,107
REQUIRED PROJECT FUNDING	Special Insurance Grant Funds		\$82,107					\$82,107
								\$0
			\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$82,107	\$0	\$0	\$0	\$0	\$82,107
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: LLAD - 001		Project Name: Landscape upgrades in Zones A and C			Department: Public Works			
Location: Zones A and C in LLAD		Project Type: Public Works						
Description: Upgrade landscaping in Birch St. Village (Zones A) and Harvest Dr. (Zone C) in the LLAD								
Justification: Ongoing maintenance of landscaping								
Comments:								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design		\$0					\$0
	Construction		\$0	\$50,000				\$50,000
			\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
REQUIRED PROJECT FUNDING	LLAD		\$0	\$50,000	\$0	\$0	\$0	\$50,000
			\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Annual O & M:								
Data Source:								

**City of Willows
Five Year Capital Improvement Program**

PROJECT DATA FORM

Project Number: POL-001		Project Name: Police Station			Department: Police Department			
Location: TBD		Project Type:						
Description: Police Department start-up and construction								
Justification: Re-starting the City of Willows Police Department is being pursued at direction of City Council								
Comments: Finance options and associated study are being pursued at direction of City Council (April 28, 2026 CC meeting). Costs are preliminary.								
Prerequisite:								
	<i>Item</i>	<i>Previous Appropriation</i>	<i>FY 2025-26</i>	<i>FY 2026-27</i>	<i>FY 2027-28</i>	<i>FY 2028-29</i>	<i>FY 2029 & Beyond</i>	<i>Total</i>
PROJECT COST	Design			\$800,000				\$800,000
	Construction			\$8,000,000				\$8,000,000
	Project/Vehicle replacement				\$450,000	\$450,000	\$450,000	\$1,350,000
								\$0
								\$0
	Total	\$0	\$0	\$8,800,000	\$450,000	\$450,000	\$450,000	\$10,150,000
REQUIRED PROJECT FUNDING	Unfunded			\$8,800,000	\$450,000	\$450,000	\$450,000	\$10,150,000
								\$0
								\$0
								\$0
								\$0
	Total	\$0	\$0	\$8,800,000	\$450,000	\$450,000	\$450,000	\$10,150,000
Annual O & M:								
Data Source:								



**City of Willows
Resolution XX-2026**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS APPROVING THE FIVE-YEAR
CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS 2025-2029**

WHEREAS, the proposed Five-Year Capital Improvement Program Fiscal Years 2025 – 2029 was presented to the Council for review at the February 24, 2026, City Council meeting; and

WHEREAS, for development impact fee funded projects, the Five-Year Capital Improvement Program Fiscal Years 2025 – 2029 satisfies the requirements of California Government Code Section 66002; and

WHEREAS, a public hearing on Five Year Capital Improvement Program Fiscal Years 2025 – 2029 was noticed in accordance with California Government Code Section 65090; and

WHEREAS, on June 23, 2026, the Council conducted a public hearing to solicit public comments on the Five-Year Capital Improvement Program Fiscal Years 2025 – 2029 during which all interested persons were invited to speak.

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

1. The Five-Year Capital Improvement Program Fiscal Years 2025 – 2029 is approved, subject to any revisions directed by Council.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council on this 23rd day of June, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



Date: June 23, 2026

To: Honorable Mayor and City Council

From: Laurie Loaiza, City Engineer
Joe Bettencourt, Community Development Services Director
Marti Brown, City Manager

Subject: Landscaping and Lighting Special Assessment District - Authorization Levy Assessments

Recommendation:

Conduct the required public protest hearing and consider the attached resolution approving the Engineer's Report as filed, confirming the assessment diagram and amounts as set forth therein, and authorizing the levy and collection of assessments for Fiscal Year 2026-27.

Rationale for Recommendation:

The State's Landscape and Lighting Act of 1972 requires annual reporting whenever assessments are to be levied and collected.

Background:

The Willows Landscaping and Lighting Assessment District (District) was initially formed by the City in 2005 to pay for costs associated with maintaining landscaping and maintenance in the Birch Street Village subdivision (Zone A), in accordance with the Landscaping and Lighting Act of 1972 (Act).

The Landscaping and Lighting Act requires that the City undertake certain proceedings for any fiscal year in which assessments are to be levied and collected. These proceedings are typically accomplished in three separate City Council meetings. The first action, appointing an Engineer of Work and directing the preparation of the annual Engineer's Report, was completed on February 24, 2026. The second action, receiving the Preliminary Engineer's Report and setting the date of the required public protest hearing, was completed on April 28, 2026. The third and final step is to conduct the public protest hearing, approve the Engineer's Report as presented or as amended, and authorize the levy of assessments for FY 2026-27.

Discussion & Analysis:

The attached report outlines costs for FY 2026-27, summarizes the projected costs for FY 2026-27, and provides the proposed overall assessments. In order to keep pace with inflation, the estimated

maximum annual assessments are proposed to increase by the allowable annual CPI (Year 2025) of +3.0% for Zones A, B and C. The increased maximum annual assessments for Zones A, B and C are \$631.95 per unit, \$8,977.50 per unit, and \$86,409.21 for the zone, respectively.

For Zone A, the amount to be levied and collected during FY 2026-27 will decrease by \$188.22 from the previous year to \$104.86 per unit. Assessments were reduced due to available reserves from planned projects that were not completed last year. The proposed assessment is below the allowed maximum annual assessment for Zone A.

For Zone B, the amount to be levied and collected during FY 2026-27 will increase by \$752.92 from the previous year to \$1,745.60 per unit. Assessment increases were primarily due to changes in utility costs. The proposed assessment is below the allowed maximum annual assessment for Zone B.

For Zone C, the amount to be levied and collected during FY 2026-27 will decrease by \$3,485.00 from the previous year to \$3,521.80 per unit. Assessments were reduced due to available reserves from planned projects that were not completed last year. The proposed assessment is below the allowed maximum annual assessment for Zone C.

In FY 2008-09, the City Council adopted an Annual Reserve Policy which established the goal that 10-20% of each zone's annual operating budget would be held in reserve to cover unanticipated expenses and funding delays. The policy allows excess annual reserves, meaning annual reserves projected to exceed 20% at the end of the fiscal year, to be used to reduce assessments. Zones A, B and C are projected to have annual reserve balances within the policy range at the end of the fiscal year. Excess reserves were available to reduce assessments in Zones A and C for FY 2026-27.

At tonight's meeting, the rules governing this type of assessment district require that a public protest hearing be held to hear any comments or concerns from property owners within the District. At the close of the hearing, if the City Council finds the report acceptable, the City Council should adopt the attached resolution approving the Engineer's Report and authorizing the levy of assessments per the Engineer's Report. The adoption of the resolution is pursuant to Section 22631 of the Streets and Highways Code. The assessment information will then be transmitted to the County for inclusion on the tax rolls.

The public protest hearing was noticed as required by Streets and Highways Code Sections 22550-22556.

Consistency with Council Priorities and Goals:

The proposed project is consistent with Priority #1: Financial Stability and Priority #2: Economic Development, Goal #4: Improve city appearance to attract businesses and visitors.

Fiscal Impact:

All costs associated with this assessment district, including operation, maintenance, and administration, are recovered through the assessments. All anticipated costs are shown in the budget in the Annual Engineer's Report. The total proposed Assessment District budget for FY 2026-27 is \$87,364.74. The funding sources are proposed assessment revenues levied and collected during FY 2026-27 and existing annual reserves.

Attachments:

- Attachment 1: Resolution XX-2029
- Attachment 2: FY 2026-27 Annual Engineer's Report



**City of Willows
Resolution XX-2026**

A RESOLUTION APPROVING THE ANNUAL ENGINEER'S REPORT, CONFIRMING THE ASSESSMENT DIAGRAM AND THE ANNUAL ASSESSMENT AMOUNTS AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE CITY OF WILLOWS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)

WHEREAS, on October 11, 2005, the City Council ordered the formation of the City of Willows Landscaping and Lighting Assessment District (Assessment District) to levy and collect assessments pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the City Council of the City of Willows intends to levy and collect assessments within the Assessment District during FY 2026-27, and the lands to be assessed are located within the City of Willows corporate boundaries, Glenn County; and

WHEREAS, on February 24, 2026, the City Council adopted a Resolution appointing DCCM Infrastructure as the Engineer of Work, directing the preparation and filing of the annual FY 2026-27 Annual Engineer's Report, and describing the potential changes to the Assessment District; and

WHEREAS, on April 28, 2026, the City Council adopted a Resolution of Intention to levy and collect assessments, preliminarily approving the Annual Engineer's Report for FY 2026-27, and setting the times and date of the public hearing pursuant to Section 22624 of the Streets and Highways Code; and

WHEREAS, for FY 2026-27 there are no annexations proposed in any zone; and

WHEREAS, for Zone A, in order to keep up with inflation the FY 2026-27 maximum annual assessment per unit will be adjusted up by the allowable CPI to \$631.95 per unit; and

WHEREAS, for Zone B, in order to keep up with inflation the FY 2026-27 maximum annual assessment per unit will be adjusted up by the allowable CPI to \$8,977.50 per unit; and

WHEREAS, for Zone C, in order to keep up with inflation the FY 2026-27 maximum annual assessment for the zone will be adjusted up by the allowable CPI to \$86,409.21 per zone; and

WHEREAS, the proposed FY 2026-27 annual assessment to levy and collect for Zone A is proposed to decrease to \$104.86 per unit; and

WHEREAS, the proposed FY 2026-27 annual assessment to levy and collect for Zone B is proposed to increase to \$1,745.60 per unit; and

WHEREAS, the proposed FY 2026-27 annual assessment to levy and collect for Zone C is proposed to decrease to \$3,521.80 per zone; and

WHEREAS, notice of the public protest hearing was given by publication in accordance with the Landscaping and Lighting Act of 1972; and

WHEREAS, on June 23, 2026, the City Council conducted a public hearing and gave every interested person an opportunity to comment on the FY 2026-27 Annual Engineer's Report either in writing or orally, and the City Council has considered each comment; and

WHEREAS, this Resolution is adopted pursuant to Section 22631 of the California Streets and Highways Code.

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

1. Approves the FY 2026-27 Annual Engineer's Report as prepared and filed;
2. Confirms the assessment diagram and assessment amounts as set forth in the FY 2026-27 Annual Engineer's Report and any amendments incorporated at the City Council's direction and hereby authorizes the levy and collection of the annual assessments set forth in said report for FY 2026-27 for each of the following Zones:

Zone A - Birch Street Village

Zone B - Walmart

Zone C - South Willow Commercial and Industrial Center;

3. Adjusts the estimated maximum annual assessment for Zones A, B and C by the allowed CPI factor of +3.0% from the FY 2025-26 Maximum Annual Assessment level as allowed by the original formation and annexation proceedings in order to keep up with inflation;
4. Sets the maximum annual assessments for FY 2026-27 to \$631.95 per unit for Zone A, \$8,977.50 per unit for Zone B and \$86,409.21 per zone for Zone C;
5. Sets the FY 2026-27 amount to levy and collect at \$104.86 per unit for Zone A, \$1,745.60 per unit for Zone B and \$3,521.80 per zone for Zone C; and
6. Adopts this Resolution pursuant to Section 22631 of the Streets and Highways Code.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council on this 23rd day of June, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk



**ANNUAL ENGINEER'S REPORT
FOR
CITY OF WILLOWS
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT
FY 2026-27**

FOR FINAL APPROVAL

**City of Willows
County of Glenn
State of California**

June 2026

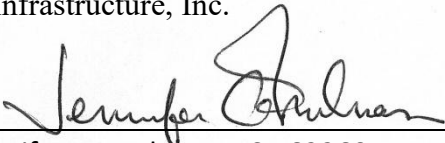
**Prepared By:
DCCM Infrastructure, Inc.**

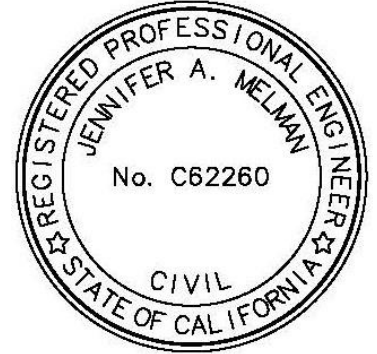
**CITY OF WILLOWS LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27**

(Pursuant to the Landscaping and Lighting Act of 1972)

The undersigned respectfully submits, as directed by the City Council of the City of Willows on February 24, 2026, the enclosed Engineer's Report on June 23, 2026.

DCCM Infrastructure, Inc.

By: 
Jennifer A. Melman, RCE 62260, Exp. 9/30/27



I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with me on the ____ day of _____, 2026.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Willows, California, on the ____ day of _____, 2026.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

I HEREBY CERTIFY that the enclosed Final Engineer's Report, together with Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Glenn on the ____ day of _____, 2026.

By: _____
Karleen Price
City Clerk, City of Willows
Glenn County, California

**ANNUAL ENGINEER'S REPORT FOR
CITY OF WILLOWS
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT**

(Pursuant to the Landscaping & Lighting Act of 1972)

FY 2026-27

DCCM Infrastructure, Inc., the Engineer of Work for the City of Willows Landscaping & Lighting Assessment District, City of Willows, Glenn County, California, submits this Annual Engineer's Report, as directed by the City Council on February 24, 2026, pursuant to Sections 22565 and 22620 of the California Streets & Highways Code.

BACKGROUND

History of the Assessment District

The City of Willows Landscaping & Lighting Assessment District (Assessment District) was formed in October of 2005 to provide funding for the operation and maintenance of landscaping and streetlights within the public right-of-way for the Birch Street Village development, which has been designated as Zone A. In order to levy and collect assessments each fiscal year, the Landscaping & Lighting Act of 1972 requires the preparation and filing of Annual Engineer's Reports. During these annual proceedings, cost estimates are developed for the operation and maintenance of the Assessment District improvements for the upcoming fiscal year. Further, as new subdivisions are created within the Willows city limits, they can be annexed into the Assessment District on an annual basis.

In Fiscal Year (FY) 2012-13, Zone B was created to recover costs associated with the operation and maintenance of streetlights and half the cost of traffic signals within the public right-of-way for the Walmart Super Store on West Wood Street (State Hwy 162).

In FY 2019-2020, Zone C was created to recover operations and maintenance costs associated with the South Willows Commercial and Industrial Center.

ASSESSMENT DISTRICT POLICIES

Annual Reserve Policy

During FY 2008-09, the City established a policy, where feasible, to maintain an annual reserve in each zone of 10-20% of annual operating expenses to better manage existing and pending expenses. If annual reserves are projected to exceed 20% at the end of the fiscal year, excess reserves can be utilized in those zones to reduce assessments and to reduce the projected year-end annual reserve to the target range.

For the purposes of this report, annual operating expenses are calculated from the Budgets in Part B as the “Total Expenses” minus any “Contribution to Street Light Knockdown Reserve” and/or “Contribution to Landscape Replacement Reserve.”

Street Light Knockdown Reserve Policy

Zones B and C have implemented a Street Light Knockdown Reserve for the replacement of damaged street lights within the zone. Pursuant to Streets and Highways Code Section 22660, money for non-annual line items may be collected through annual installments that the City will place in a fund specific for this work.

Funds for the Street Light Knockdown Reserve will be collected over the course of five years through annual contributions. Monies collected for this purpose are shown in Part B of this report.

The Street Light Knockdown Reserve will accumulate to a maximum of \$5,000, which is the current estimated cost to replace a knocked down street light. The maximum balance is allowed to increase in the future if the estimated replacement cost increases. Once this maximum balance is reached, there will be no additional accumulation of funds for that budget item until an expenditure to replace or repair a knocked-down street light has occurred, or the estimated replacement cost has increased. Once the knockdown funds are expended, the rebuilding of the fund will start in the following year’s budget and spread over a maximum of five years.

While most budget items, such as utility, maintenance and administrative costs are incurred annually, costs for repairing or replacing street lights and signals will be expended only upon damage or destruction of an existing light or signal.

No Street Light Knockdown Reserve has been established for Zone A.

Landscape Replacement Reserve Policy

Zone C has implemented a Landscape Replacement Reserve for the long-term replacement of such items as new mulch, irrigation and plant replacement. Pursuant to Streets and Highways Code Section 22660, money for any non-annual line items may be collected through annual installments that the City will place in a fund specific for this work. Monies collected for any non-annual landscape maintenance item(s) are shown in Part B, of this report with the designation “Landscape Replacement.”

Zones A and B

No Landscape Replacement Reserves have been established for these zones.

Zone C

For Zone C, the following Landscape Replacement Reserve has been established to include:

- \$2,000 to be used for applying new mulch once every five years, or as otherwise needed.
- \$9,000 to be used for landscaping replanting once every 10 years, or as otherwise needed.
- \$18,000 to be used for irrigation replacement once every 20 years, or as otherwise needed.

Annual contributions of \$2,200.00 will be made to the Landscape Replacement Reserve until a balance of \$44,000 has been reached. These accumulation levels will be allowed to increase in the future if the estimated cost of these landscape maintenance items increase. This increase in costs

may increase the annual assessment, however it will not increase the annual assessment higher than the maximum assessment allowed.

Maximum Annual Assessment Policy

In 2005, the original Annual Engineer's Report stated that assessments may be adjusted each year to account for inflation of costs and services in accordance with the Bay Area (San Francisco-Oakland-San Jose) Consumer Price Index (CPI) for All-Urban Consumers from the U.S. Department of Labor, Bureau of Labor Statistics, or 3.0%, whichever is greater.

An annual CPI increase has been applied for each year; however, it should be noted that, due to the economic climate, from FY 2010-11 through FY 2016-17 and from FY 2020-21 through FY 2021-22, the implemented increase was less than 3%.

All new zones to be annexed into this Assessment District shall include an allowance for an annual increase to the Maximum Annual Assessments in accordance with this policy.

The most recent annual CPI rate (for 2025) is 3.0%. Therefore, for FY 2026-27, the maximum annual assessments for Zones A, B and C are proposed to be increased by +3.0%.

CITY OF WILLOWS ASSESSMENT DISTRICT ZONES AND BUDGETS

The overall proposed Assessment District budget for FY 2026-27 is \$87,364.74, which is a 0.2% increase from last year's budget of \$87,204.88. The following sections describe each assessment zone, its proposed budget for FY 2026-27, and any changes from the previous year.

Zone A – Birch Street Village

Zone A was created for the Birch Street Village Subdivision to provide funding for the operation and maintenance of landscaping and lighting, including turf, ground cover, shrubs, trees, plants, irrigation systems, masonry walls, fencing, entryway monuments, The assessed improvements for the initial phase of construction included five street lights and associated appurtenances located within the right-of-way. The locations of the improvements are shown in the Assessment Diagram in Part F of this Report.

Annual landscaping expenses may include the repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code. Annual lighting expenses include utility, maintenance, and replacement costs. Administrative expenditures include the costs of managing the assessment district zone.

The total proposed Zone A budget for FY 2026-27 is \$20,010.24, which is a 0.3% increase from last year. Assessments for Zone A are proposed to be \$104.86 per unit, which is \$188.22 lower than last year. Excess annual reserves were used to lower assessments. Annual reserves are projected to be 20% of annual operating expenses at the end of the fiscal year, within the target range of 10-20%.

Zone B – Walmart

Zone B provides funding for three street lights on North Airport Road alongside the Walmart development, and two traffic signals with street lights at the intersection of North Airport Road and West Wood Street (Highway 162), as shown on the Zone B Assessment Diagram in Part F of this report. Annual expenses include utility, maintenance, replacement, and administrative expenditures. Replacement costs for street lights and traffic signals will be funded from the Street Light Knockdown Reserve Fund.

During FY 2021-22, the McDonald's parcel was annexed into Zone B, increasing the number of parcel units in this zone from one to two.

The budget for Zone B is \$3,491.20, a 23% increase from last year primarily due to increased utility costs. Assessments for Zone B are proposed to be \$1,745.60 per unit, which is \$752.92 higher than last year. Annual reserves are projected to be 16% of annual operating expenses at the end of the fiscal year, within the target range of 10-20%. Excess annual reserves were not available to lower assessments.

No annual contribution will be made to the Zone B Street Light Knockdown Reserve Fund because the maximum balance of \$5,000 has been collected.

Zone C – South Willows Commercial and Industrial Center

In FY 2019-20, Zone C was created for the South Willows Commercial and Industrial Center development. Zone C covers the costs of landscape, weed abatement, and lighting improvements in the right-of-way or public parcels created as part of the South Willows Commercial and Industrial Center. The assessed improvements for the initial phase of construction included four street lights on Harvest Drive, one street light on S. Tehama Street, landscaped areas on either side of Harvest Drive and weed abatement areas on the north and south side of the development in the detention ponds created for the development. The improvements will benefit six parcels this fiscal year. These improvements are shown in the Zone C Assessment Diagram in Part F of this report.

Further subdivision of the largest parcel is anticipated at full build-out of the development, which may potentially create a total of 21 buildable parcels and a wetlands area as shown on the approved tentative map. Although the tentative map shows 21 parcels, the final number of parcels is subject to change in the future, as the ultimate lot configurations depend on development.

Annual landscaping expenses may include the repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code. Annual lighting expenses include utility, maintenance and replacement expenditures. Administrative expenditures include the costs of managing the assessment district zone. Replacement costs for street lights will be funded from the Street Light Knockdown Reserve and landscape replacement costs will be funded from the Landscape Replacement Reserve.

The total proposed Zone C budget for FY 2026-27 is \$63,863.30, which is 1.1% lower than last year. Assessments for Zone C are proposed to be \$3,521.80 per unit, which is \$3,485.00 lower than last year. Excess annual reserves were used to lower assessments. Annual reserves are projected to be 20% at the end of the fiscal year, within the 10-20% target range.

No annual contribution will be made to the Street Light Knockdown Reserve as it has reached its funding goal of \$5,000.

An annual contribution of \$2,200.00 will be made to the Landscape Replacement Reserve, which will bring the fund's balance to \$15,950.00 at the end of the fiscal year. Annual contributions to the Landscape Replacement Fund will be made until the maximum fund balance goal of \$44,000 has been reached.

PROPOSITION 218 AND SPECIAL BENEFITS

In 1996, California voters approved Proposition 218 which grants local governments the ability to create assessment districts, and to levy and collect assessments. This law, now a part of the California Constitution (Articles XIII C and XIII D), stipulates that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred upon that parcel. "Special benefit" is defined as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.

The Annual Engineer's Report must identify the special benefits conferred upon assessed parcels through the improvements and services funded by the District. The Report must also identify any general benefit conferred upon the public at large by those same improvements and services. The annual costs of said improvements and services must be apportioned between the two. The cost of services attributable to a general benefit may not be assessed.

For the City of Willows, the special benefits and general benefits provided by the various improvements, where furnished through the Assessment Districts, are described below.

Benefits of Landscaping

Landscaping improvements may include turf, mulch, plantings, irrigation systems, masonry walls, fencing, and landscape appurtenances. Landscaping improvements provide the following special benefits to each assessed parcel within the zone:

- Enhanced desirability of properties through association with the landscaping,
- Improved aesthetic appeal of the neighborhood, and
- Improved air quality from additional vegetation.

Each assessed parcel within a zone receives a particular and distinct special benefit from the maintenance of the landscaping within that zone even though the landscaping may not be adjacent to each parcel. Further, although members of the general public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large.

Benefits of Street Lighting

Street lighting provided by the Assessment District must meet adopted City standards for lighting, including spacing requirements. Therefore, each assessed parcel within the zone receives approximately equal and special benefit for:

- Enhanced neighborhood, pedestrian and vehicle safety, and

- Increased neighborhood, pedestrian and vehicle security.

Each assessed parcel within a zone receives a particular and distinct special benefit from the lighting and maintenance thereof within that zone even though the lights may not be adjacent to each parcel.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting, this does not necessarily confer a general benefit to the public at large.

Benefits of Enhanced Traffic Control

The maintenance of traffic control improvements may include the utility costs, maintenance and replacement of traffic signals and street lighting. Traffic control often provides a combination of special and general benefits, which may include:

- Enhanced pedestrian and vehicle safety,
- Ease of access/egress, and
- Improved safety of the intersection.

Each assessed parcel within a zone receives a particular and distinct special benefit from the maintenance of the traffic control improvements within that zone even though there may be another access route to that parcel.

The general public may also benefit from improved traffic control, particularly when the improvements are located on highways and major arterial roads that serve many parcels outside of the assessed zone. The portion of enhanced safety and accessibility resulting from traffic control improvements conferred upon the public must be quantified and separated from the portion of special benefits conferred upon the assessed properties for each zone.

FY 2026-27 Engineer's Report Format

This Engineer's Report consists of the following Parts:

- PART A Plans and Specifications (Page 10)** - This portion of the Engineer's Report describes any plans and specifications that may be needed for the installation of the improvements. If plans and specifications exist, they are filed with the City Clerk. Although separately bound, the plans and specifications are part of this Engineer's Report and are included in it by reference.
- PART B Budget Cost Estimates (Page 11)** – Budget cost estimates associated with the operations and maintenance of the described improvements for each Zone are described in Part B of this report. In addition to an overall budget summary for Zone A, Zone B, and Zone C, a detailed FY 2026-27 Budget sheet and a FY 2026-27 Summary of Fund Balance sheet is provided for each Zone.
- PART C Assessment (Page 18)**– A listing of the annual assessment on each benefited parcel of land in Zone A, Zone B, and Zone C within the Assessment District. The assessment amount is the estimated cost each parcel will contribute during FY 2026-27 towards the operation and maintenance of their respective Zone within the Assessment District, as well as their portion of the 5-year installment payment for the installation of the improvements.
- PART D Method of Apportionment of Assessment (Page 21)** - A statement of the method used by Engineer of Work to determine the amount proposed to be assessed against each parcel within Zone A, Zone B, and Zone C of the Assessment District. Additionally, this section describes the maximum assessment allowable and any inflationary adjustments.
- PART E Property Owners List (Page 26)** - Names and addresses of the owners of real property listed within this Assessment District, as shown on the last equalized assessment roll for taxes. The Assessor Parcel Number (A.P.N.) keys the list into the Assessment Roll of Part C.
- PART F Assessment Diagrams (Page 29)** – The Assessment Diagrams (maps) showing all of the parcels of real property within Zone A, Zone B, and Zone C of the Assessment District. The assessment number keys the diagram Part C – Assessment Roll.

PART A

PLANS AND SPECIFICATIONS

The Assessment District provides funds for the operation and maintenance of landscaping and street lights located in the public rights-of-way in Zone A and operation, maintenance of street lights and traffic signals in public rights-of-way in Zone B, maintenance of landscaping, weed abatement and street lights located in the public rights-of-way and public parcels in Zone C. Maintenance may include repair, removal or replacement of any landscape improvement, damaged irrigation facilities, diseased landscaping, weed and brush clearing, maintenance or replacement of street lights or traffic signals, landscape plantings and irrigation and any other allowable maintenance items per Section 22531 of the California Streets and Highways Code for the life of the Assessment District. Because the installation of the improvements is funded by this assessment district, the plans and specifications showing the improvements for Zone A are on file at the City offices for the Birch Street Village development. The plans and specifications showing the improvements for Zone B are on file at the City office. The plans and specifications showing the improvements for Assessment District Zone C are on file at the City offices for the South Willows Commercial and Industrial Center development.

PART B
FY 2026-27 Budget Cost Estimates

For FY 2026-27, the total budget summary for Willows Landscaping & Lighting Assessment District is as follows:

	<u>As Filed With the City</u>	<u>As Preliminarily Approved</u>	<u>As Finally Approved At the Public Hearing</u>
Zone A:	\$20,010.24	\$20,010.24	\$
Zone B:	\$3,491.20	\$3,491.20	\$
Zone C:	\$63,863.30	\$63,863.30	\$
Total:	\$87,364.74	\$87,364.74	\$

Detailed budgets for Zones A, B and C are provided in this section. Also included is the Summary of Fund Balance sheet for each zone.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Zone A - Birch Street Village
Budget**

Item	2025-26 Budget	2026-27 Budget
Engineers Report	\$2,261.70	\$2,312.90
Legal Services	\$100.00	\$100.00
Landscape Maintenance	\$15,000.00	\$15,000.00
Lighting Utilities & Maintenance	\$1,000.00	\$1,000.00
County Assessor Fees (3.5% of Revenue)	\$674.80	\$676.67
Contingency	\$918.22	\$920.67
Total Expenses	\$19,954.72	\$20,010.24
Contribution from Annual Reserves*	\$9,990.00	\$16,445.00
Total Assessment Costs	\$9,964.72	\$3,565.24
Total Assessment Revenue	\$9,964.72	\$3,565.24
Estimated Number of Units in Zone A	34.0	34.0
Proposed Assessment per Unit for Zone A	\$293.08	\$104.86

* For FY2026-27, Annual Reserves in excess of 20% were used to reduce assessments.

**CITY OF WILLOWS
 LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
 FY 2026-27
 Zone A - Birch Street Village
 Summary of Fund Balance**

	<u>2026-27</u>
Estimated Starting Annual Reserve on July 1	\$20,437.00
As percent of annual operating expenses (Goal is 10-20%)	102%
Estimated Interest Earned	\$10.00
Estimated Revenue	\$3,565.24
Total Estimated Funds Available	\$24,012.24
Total Estimated Expenditures	\$20,010.24
Estimated Ending Annual Reserve on June 30	\$4,002.00
As percent of annual operating expenses (Goal is 10-20%)	20%

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Zone B - Walmart
Budget**

Item	2025-26 Budget	2026-27 Budget
Engineers Report	\$282.70	\$375.90
Legal Services	\$100.00	\$100.00
Lighting Utilities & Maintenance	\$2,000.00	\$2,600.00
Contribution to Street Light Knockdown Reserve	\$0.00	\$0.00
County Assessor Fees (3.5% of Revenue)	\$83.39	\$107.66
Contingency	\$238.27	\$307.64
Total Expenses	\$2,704.36	\$3,491.20
Contribution from Annual Reserves	\$719.00	\$0.00
Total Assessment Costs	\$1,985.36	\$3,491.20
Total Assessment Revenue	\$1,985.36	\$3,491.20
Estimated Number of Units in Zone B	2.0	2.0
Proposed Assessment per Unit for Zone B	\$992.68	\$1,745.60

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Zone B - Walmart
Summary of Fund Balance**

	<u>2026-27</u>
Estimated Starting Annual Reserve on July 1	\$541.00
As percent of annual operating expenses (Goal is 10-20%)	15%
Est. Starting Street Light Knockdown Reserve on July 1	\$5,000.00
Estimated Interest Earned	\$2.00
Estimated Annual Revenue	\$3,491.20
Estimated Street Light Knockdown Revenue	\$0.00
Total Estimated Annual Funds Available	\$4,034.20
Total Estimated Street Light Knockdown Reserve Available	\$5,000.00
Total Estimated Annual Expenditures	\$3,491.20
Total Estimated Knockdown Expenditures	\$0.00
Est. Ending Annual Reserve on June 30	\$543.00
As percent of annual operating expenses (Goal is 10-20%)	16%
Est. Ending Street Light Knockdown Reserve on June 30¹	\$5,000.00

¹Street Light Knockdown Reserve goal for Zone B is \$5,000.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Zone C - S. Willows Commercial and Industrial Center
Budget**

Item	2025-26 Budget	2026-27 Budget
Engineers Report	\$6,643.60	\$6,794.20
Legal Services	\$100.00	\$100.00
Weed Abatement	\$11,000.00	\$11,000.00
Landscape Maintenance & Utilities	\$35,000.00	\$35,000.00
Lighting Utilities & Maintenance	\$1,000.00	\$1,000.00
Contribution to Street Light Knockdown Reserve	\$750.00	\$0.00
Contribution to Landscape Replacement Reserve	\$2,200.00	\$2,200.00
County Assessor Fees (3.5% of Revenue)	\$2,182.71	\$2,159.63
Contingency	\$5,669.49	\$5,609.47
Total Expenses	\$64,545.80	\$63,863.30
Contribution from Annual Reserves*	\$40,022.00	\$51,537.00
Total Assessment Costs	\$24,523.80	\$12,326.30
Total Assessment Revenue	\$24,523.80	\$12,326.30
Estimated Number of Units in Zone C	3.5	3.5
Proposed Assessment per Unit for Zone C	\$7,006.80	\$3,521.80

* For FY2026-27, Annual Reserves in excess of 20% were used to reduce assessments.

**CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Zone C - S. Willows Commercial and Industrial Center
Summary of Fund Balance**

2026-27

Estimated Starting Annual Reserve on July 1	\$63,820.00
As percent of annual operating expenses (Goal is 10-20%)	100%
Est. Starting Street Light Knockdown Reserve on July 1	\$5,000.00
Est. Starting Landscape Replacement Reserve on July 1	\$13,750.00
Estimated Interest Earned	\$50.00
Estimated Annual Revenue collected	\$10,126.30
Estimated Street Light Knockdown Revenue collected	\$0.00
Estimated Landscape Replacement Revenue collected	\$2,200.00
Total Estimated Funds Available	\$94,947.30
Total Estimated Annual Expenditures	\$61,663.30
Estimated Street Light Knockdown Expenditure	\$0.00
Total Estimated Landscape Replacement Expenditures	\$0.00
Est. Ending Annual Reserve on June 30	\$12,333.00
As percent of Annual Operating Expenses (Goal is 10-20%)	20%
Est. Ending Street Light Knockdown Reserve on June 30¹	\$5,000.00
Est. Ending Landscape Replacement Reserve on June 30²	\$15,950.00

¹Street Light Knockdown Reserve goal for Zone C is \$5,000.

²Landscape Replacement Reserve goal for Zone C is \$44,000.

PART C

FY 2026-27 ASSESSMENT ROLL

The total proposed Assessment District revenues for FY 2026-27 consist entirely of assessments associated with Zones A, B, and C, as follows:

\$ 3,565.24	From Zone A
\$ 3,491.20	From Zone B
<u>\$ 12,326.30</u>	<u>From Zone C</u>
\$ 19,382.74	Total Assessment Revenue

The breakdown of FY 2026-27 annual assessments per parcel is shown in Table 1 of this report. The lines and dimensions of each parcel are shown on the maps in the office of the County Assessor of the County of Glenn.

Table 1
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27

Zone A - Birch Street Village

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
001-071-009-000	26	R1XX	Single Family	1	\$104.86	Tovar, Bradford & Tovar, Jillian Mc Garr	320 S. Humboldt Ave Willows, CA 95988
001-071-010-000	27	R1XX	Single Family	1	\$104.86	Nungaray, Jose T A & Arteaga Lorena C J/T	330 S Humboldt Ave, Willows, CA 95988
001-071-011-000	28	R1XX	Single Family	1	\$104.86	Medina Humberto	340 S Humboldt Ave, Willows, CA 95988
001-071-012-000	29	R1XX	Single Family	1	\$104.86	Pollock Robert R	350 S Humboldt Ave, Willows, CA 95988
001-071-013-000	30	R1XX	Single Family	1	\$104.86	Baczkowski, Thomas W.	360 S Humboldt Ave, Willows, CA 95988
001-071-014-000	31	R1XX	Single Family	1	\$104.86	Gonzalez, Sthefany Padilla & Ochoa, Ramon G J/T	370 S. Humboldt Ave, Willows, CA 95988
001-071-015-000	32	R1XX	Single Family	1	\$104.86	Towes, Randel & Roberta J/T	380 S. Humboldt Ave, Willows, CA 95988
001-071-016-000	33	R1XX	Single Family	1	\$104.86	Hernandez J A Palomino & Palomino Hilda	1330 W. Humboldt Ave, Willows, CA 95988
001-071-017-000	34	R1XX	Single Family	1	\$104.86	Cox, Thomas L Jr. S/S	1320 W. Humboldt Ave, Willows, CA 95988
001-071-018-000	16	R1XX	Single Family	1	\$104.86	Kumar Priti	199 N Humboldt Ave, Willows, CA 95988
001-071-019-000	15	R1XX	Single Family	1	\$104.86	Street Amy L & Street Timothy R	451 El Dorado Ave, Willows, CA 95988
001-071-020-000	14	R1XX	Single Family	1	\$104.86	Thornton, Michael R ETAL	461 El Dorado Ave, Willows, CA 95988
001-071-021-000	17	R1XX	Single Family	1	\$104.86	Lopez, Arianna R	431 El Dorado Ave, Willows, CA 95988
001-071-022-000	18	R1XX	Single Family	1	\$104.86	Donnelly, Michael D & Carolyn M	421 El Dorado Ave, Willows, CA 95988
001-071-023-000	19	R1XX	Single Family	1	\$104.86	Licea, Yesenia TRS	381 El Dorado Ave, Willows, CA 95988
001-071-024-000	20	R1XX	Single Family	1	\$104.86	Ngo Cuong Bach & Tra Thuy Thanh Thi TRS	371 El Dorado Ave, Willows, CA 95988
001-071-025-000	21	R1XX	Single Family	1	\$104.86	Feeney, Kevin S/S	65 Lindauer Lane, Red Bluff, CA 96088
001-071-026-000	22	R1XX	Single Family	1	\$104.86	Arias Ana	351 El Dorado Ave, Willows, CA 95988
001-071-027-000	23	R1XX	Single Family	1	\$104.86	Baker Nicole C	341 El Dorado Ave, Willows, CA 95988
001-071-028-000	24	R1XX	Single Family	1	\$104.86	Zarate Fransico & Gabriela R J/T	331 El Dorado Ave, Willows, CA 95988
001-071-029-000	25	R1XX	Single Family	1	\$104.86	Clark Janie C TRS	321 El Dorado Ave, Willows, CA 95988
001-071-030-000	13	R1XX	Single Family	1	\$104.86	Lederer, Eric M	PO Box 1298, Willows, CA 95988
001-071-031-000	12	R1XX	Single Family	1	\$104.86	Hernandez Jaime & Hernandez Gabriela	320 El Dorado Ave, Willows, CA 95988
001-071-032-000	11	R1XX	Single Family	1	\$104.86	Barragan, Ruban J.	330 El Dorado Ave, Willows, CA 95988
001-071-033-000	10	R1XX	Single Family	1	\$104.86	Jaramillo Jose Luis & Jaramillo Brenda	340 El Dorado Ave, Willows, CA 95988
001-071-034-000	9	R1XX	Single Family	1	\$104.86	Sigala, Yesenia J & Reymundo J/T	350 El Dorado Ave, Willows, CA 95988
001-071-035-000	8	R1XX	Single Family	1	\$104.86	Hancock, Jacob B & Terri J/t	360 El Dorado Ave, Willows CA 95988
001-071-036-000	7	R1XX	Single Family	1	\$104.86	Corriea Larry G	370 El Dorado Ave, Willows CA 95988
001-071-037-000	6	R1XX	Single Family	1	\$104.86	Salas, Crystal A	380 El Dorado Ave, Willows, CA 95988
001-071-038-000	5	R1XX	Single Family	1	\$104.86	Bobadilla, Pedro D & Raygoza Marisol J/T	410 El Dorado Ave, Willows, CA 95988
001-071-039-000	4	R1XX	Single Family	1	\$104.86	Gutierrez, Alejandro & Gutierrez Ashley M J/T	420 El Dorado Ave, Willows, CA 95988
001-071-040-000	3	R1XX	Single Family	1	\$104.86	Drazkowski Tonia & Scott Lindsay B Co Trs	3253 Middletown Ave, Chico, CA 95973
001-071-041-000	2	R1XX	Single Family	1	\$104.86	Newrez LLC	75 Beattie Place Ste 300, Greenville, SC 29601
001-071-042-000	1	R1XX	Single Family	1	\$104.86	Zarate Francisco & Camacho Jacqueline J/T	450 El Dorado Ave, Willows, CA 95988
Lot A	Lot A	Null	Easement	0	\$0.00	Null	Null
Total				34	\$3,565.24		

Table 1
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27

Zone B - Walmart

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
017-210-050-000	45	CE/ML/PD	Gen. Commercial /Light Manufacturing/ Planned Development	1	\$1,745.60	McDonalds USA LLC	PO Box 182571 Columbus, OH 43218
017-210-052-000	35	CEXX	Commercial Retail Outlet	1	\$1,745.60	Walmart RE Business Trust c/o Walmart Tax Dept #2053	P.O. Box 8050, Bentonville, AR 72712-8050
Total				2	\$3,491.20		

Zone C - S. Willows Commercial and Industrial Center

APN	Assessment Diagram Number	Land Use Code	Land Use Type	Units	Assessment Amount	Owner Name	Address
017-170-034-000	36	GVXX	Governmental Storm Drain Detention	0	\$0.00	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-037-000	37	GXXX	Governmental Storm Drain Detention	0	\$0.00	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-051-000	38	RVAX	Commerical/ Industrial, Vacant	0.5	\$1,760.90	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-001-000	41	RVAX	Commercial/ Industrial Utility Easement	0	\$0.00	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-002-000	40	RVAX	Commercial/ Industrial	1	\$3,521.80	Snow Mountain Properties LLC	1629 Co Rd E, Willows CA 95988
017-350-003-000	39	RVAX	Commerical/ Industrial, Vacant	0.5	\$1,760.90	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-007-000	42	RVAX	Commerical/ Industrial, Vacant	0.5	\$1,760.90	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-008-000	43	RVAX	Commerical/ Industrial, Vacant	0.5	\$1,760.90	Martines Laythen	20370 Skyhawk Ln., Topanga, CA 90290
017-350-009-000	44	RVAX	Commerical/ Industrial, Vacant	0.5	\$1,760.90	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
Total				3.5	\$12,326.30		

PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

This section describes the manner by which the annual assessment has been apportioned (spread) to the assessed parcels within each Zone:

Zone A – Birch Street Village

Zone A includes the maintenance of the landscaping and street lighting located within the right-of-way of Birch Street Village. The parcels within the zone receive a direct and special benefit from the landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality, enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land use codes from the County of Glenn were used to determine the basic use units assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone A:

- | | |
|-------------------------------|---------|
| 1. Developed parcel | 1 unit |
| 2. Vacant, developable parcel | ½ unit |
| 3. Undevelopable parcel | 0 units |

Accordingly, the annual assessment cost per parcel shall be obtained by dividing the total Zone A annual assessment cost by the total number of units within Zone A.

Zone B – Walmart

Zone B includes the maintenance of three street lights on North Airport Boulevard and a portion of a 4-way traffic signal with street lights at the intersection of West Wood Street and North Airport Road. The special and general benefits for each improvement, and the portions thereof, are described below.

Street Lights

The two parcels within Zone B, Walmart and McDonald's, receive direct and special benefits from the street lights on North Airport Boulevard. The special benefits include enhanced safety and security for the neighborhood, pedestrians, and vehicles. Each parcel within the zone receives a particular and distinct special benefit from the lighting and maintenance thereof within that zone even though the lights may not be adjacent to each parcel.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land Use codes as received from the County of Glenn are used to determine the basic use units to be assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone B:

- | | |
|-------------------------------|---------|
| 1. Developed parcel | 1 unit |
| 2. Vacant, developable parcel | ½ unit |
| 3. Undevelopable parcel | 0 units |

Accordingly, the annual assessment cost per parcel shall be obtained by dividing the total Zone B annual assessment cost by the total number of units within Zone B.

Traffic Signal:

The four-way traffic signal system, consisting of four traffic signals, street lighting and controller, was installed at the intersection of West Wood Street and North Airport Road to address traffic congestion resulting from the expanded Walmart Super Store. Prior to the Walmart development, there was no need for a traffic signal at this intersection.

The parcels within Zone B, receive direct and special benefits from the 4-way traffic signal. These special benefits include enhanced safety and security for the neighborhood, pedestrians, and vehicles, as well as ease of access and egress, and improved safety of the intersection. West Wood Street also carries traffic not associated with Zone B, and therefore the enhanced traffic control also confers a general benefit to the public at large.

The enhanced traffic control provided to north/south traffic on North Airport Road is considered to be a special benefit principally to Zone B as the traffic control in that direction serves their primary entrance to the north. Comparatively, there is very little traffic directed to the south, which serves the local Willows airport, and the general benefit provided in this direction is considered negligible.

The enhanced traffic control provided to east/west traffic along State Highway 162 is considered to provide primarily a general benefit to the public at large.

Therefore, the direct and special benefits provided to Zone B for improved traffic control in the north-south direction is considered to be one-half of the total traffic control benefits. The remaining one-half of the traffic control benefits, conferred on east-west traffic along State Highway 162, is considered a general benefit to the public.

The annual assessment cost for special benefits conferred to Zone B for traffic control shall be one-half of the total costs of providing and maintaining the 4 signals, lights and controller plus associated costs. The remainder of the costs associated with this signal is paid for by Caltrans, as West Wood Street is a State highway. This is indicated on the Assessment Diagram as 2 traffic signals.

Accordingly, the method by which the two Zone B parcels shall be assessed for traffic signal costs is determined by dividing the Zone B traffic signal costs by the total number of parcels within Zone B. The Zone B traffic signal costs include the cost of maintenance and operation of the City's portion of the traffic signal (including lights), half the cost of the controller, and the administrative costs associated with this zone.

A Street Light Knockdown Reserve has been established for Zone B to cover expenses associated with replacing a street light if it is damaged or destroyed by a vehicle. The overall knockdown fund cost to be accumulated over a 5-year period is \$5,000 (estimated expenses for manpower and equipment for replacing one streetlight). Once a fund balance of \$5,000 is attained, no additional monies shall be collected for this fund until/unless there is the need to replace one of the streetlights or the cost of street light replacement is determined to have increased.

Zone C – South Willows Commercial and Industrial Center

Zone C includes weed abatement, and the maintenance of landscaping and street lighting located within the South Willows Commercial and Industrial Center. The parcels within the zone receive a direct and special benefit from the weed abatement, landscaping and street lighting, which include enhanced desirability of properties within the zone, improved aesthetic appeal of the neighborhood, improved air quality, and enhanced safety and security for the neighborhood, pedestrians, and vehicles.

Although members of the general public may walk or drive through a zone and appreciate the increased safety and security resulting from improved street lighting or the aesthetic appeal of the maintained landscaping, this does not necessarily confer a general benefit to the public at large and, in any case, is determined to be negligible relative to the special benefits conferred upon the parcels within a particular zone.

Land Use codes as received from the County of Glenn are used to determine the basic use units to be assigned to each parcel. The following basic use units reflect the relative special benefit accruing to parcels of land within Zone C:

1. Developed parcel	1 unit
2. Vacant, developable parcel	½ unit
3. Undevelopable parcel	0 units

Accordingly, the annual assessment cost per unit shall be obtained by dividing the total Zone C annual assessment cost by the total number of units within Zone C.

A Street Light Knockdown Reserve has been established for Zone B to cover expenses associated with replacing a street light if it is damaged or destroyed by a vehicle. The overall knockdown fund cost to be accumulated over a 5-year period is \$5,000 (estimated expenses for manpower and equipment for replacing one streetlight). Once a fund balance of \$5,000 is attained, no additional monies shall be collected for this fund until/unless there is the need to replace one of the streetlights or the cost of street light replacement is determined to have increased.

The Zone C total Street Light Knockdown Replacement Fund to be accumulated over 5 years is \$5,000. This amount, \$5,000, divided by five years equals an annual Street Light Knockdown Reserve contribution of \$1,000.

The annual Knockdown Reserve cost per unit shall be obtained by dividing the Zone C annual knockdown replacement cost (\$1,000) by the total number of units within Zone C (as defined in this section above).

A Landscape Replacement Reserve has been established for Zone C to cover expenses associated with long-term landscaping items such as new bark mulch, plants, and replacement of the irrigation system, as needed. The overall Landscape Replacement Reserve costs are as follows:

Landscape Replacement Reserve Costs

New bark mulch to be replaced every five years:	\$2,000 (\$8,000 over 20 years)
New plants to be replaced over 10 years:	\$9,000 (\$18,000 over 20 years)
Irrigation system replacement every 20 years:	<u>\$18,000 (\$18,000 over 20 years)</u>
	\$44,000 over 20 years

The total Landscape Replacement Reserve to be accumulated over 20 years is \$44,000. This amount, \$44,000, divided by twenty years equals an annual landscape replacement fund of \$2,200 for this zone.

The annual Landscape Replacement Reserve cost per unit shall be obtained by dividing the annual landscape replacement fund cost (\$2,200) by the total number of units within Zone C (as defined in this section above).

MAXIMUM ALLOWABLE ASSESSMENT AND INFLATIONARY FACTORS

In 2005, the original Engineer’s Report stated that assessments may be adjusted each year to account for inflation of costs and services in accordance with the Bay Area (San Francisco-Oakland-San Jose) Consumer Price Index (CPI) for all urban consumers, or 3%, whichever is greater.

An annual CPI increase has been applied for each year; however, it should be noted that, due to the economic climate, from FY 2010-11 through FY 2016-17 and from FY 2020-21 through FY 2021-22, the implemented increase was less than 3%.

The annual adjustments to the Maximum Allowable Assessments are shown below.

Maximum Allowable Assessment								
Assessment Year	Annual Increase		Zone A Birch Street Village		Zone B Walmart		Zone C S. Willows Commercial & Industrial Center	
	Year	%	Allowed Adjustment Amount	Total Assessment Maximum (per Unit)	Allowed Adjustment Amount	Total Assessment Maximum (per Unit)	Allowed Adjustment Amount	Total Assessment Maximum (per Zone)
FY 2016-17	2015	2.60%	\$11.69	\$461.34	\$166.08	\$6,553.66		
FY 2017-18	2016	3.00%	\$13.84	\$475.18	\$196.61	\$6,750.27		
FY 2018-19	2017	2.90%	\$13.78	\$488.96	\$195.76	\$6,946.03		
FY 2019-20 Zone C original Assessment	2018	3.50%	\$17.11	\$506.07	\$243.11	\$7,189.14		\$69,196.02
FY 2020-21	2019	2.50%	\$12.65	\$518.72	\$179.73	\$7,368.87	\$1,729.90	\$70,925.92
FY 2021-22	2020	2.00%	\$10.37	\$529.09	\$147.38	\$7,516.25	\$1,418.52	\$72,344.44
FY 2022-23	2021	4.20%	\$22.22	\$551.31	\$315.68	\$7,831.93	\$3,038.47	\$75,382.91
FY 2023-24	2022	4.90%	\$27.01	\$578.32	\$383.76	\$8,215.69	\$3,693.76	\$79,076.67
FY 2024-25	2023	3.00%	\$17.35	\$595.67	\$246.47	\$8,462.16	\$2,372.30	\$81,448.97
FY 2025-26	2024	3.00%	\$17.87	\$613.54	\$253.86	\$8,716.02	\$ 2,443.47	\$83,892.44
FY 2026-27	2025	3.00%	\$18.41	\$631.95	\$261.48	\$8,977.50	\$ 2,516.77	\$86,409.21

Actual assessment amounts to be collected do not have to be set at the maximum assessment. Establishing the maximum available assessment each year and keeping up with inflation allows the assessments to be increased to this maximum amount sometime in the future if costs associated with this Assessment District increase (e.g., if in any year there are unanticipated expenditures due to such things as vandalism) and will preclude having to go through electorate approval per California Constitution Article XIII C, Section 2(b).

PART E

FY 2026-27 PROPERTY OWNERS LIST

The names and addresses of each of the property owners as shown on the County of Glenn Assessor's Tax Assessment Roll are shown in Table 2. The names and addresses have been keyed to the special assessment number (the assessor parcel number) as shown in Part C of this Engineer's Report.

Table 2
CITY OF WILLOWS
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT
FY 2026-27
Property Owner's List

APN	Assessment Diagram Number	Owner Name	Mailing Address
001-071-009-000	26	Tovar, Bradford & Tovar, Jillian Mc Garr	320 S. Humboldt Ave Willows, CA 95988
001-071-010-000	27	Nungaray, Jose T A & Arteaga Lorena C J/T	330 S Humboldt Ave, Willows, CA 95988
001-071-011-000	28	Medina Humberto	340 S Humboldt Ave, Willows, CA 95988
001-071-012-000	29	Pollock Robert R	350 S Humboldt Ave, Willows, CA 95988
001-071-013-000	30	Baczkowski, Thomas W.	360 S Humboldt Ave, Willows, CA 95988
001-071-014-000	31	Gonzalez, Sthefany Padilla & Ochoa, Ramon G J/T	370 S. Humboldt Ave, Willows, CA 95988
001-071-015-000	32	Towes, Randel & Roberta J/T	380 S. Humboldt Ave, Willows, CA 95988
001-071-016-000	33	Hernandez J A Palomino & Palomino Hilda	1330 W. Humboldt Ave, Willows, CA 95988
001-071-017-000	34	Cox, Thomas L Jr. S/S	1320 W. Humboldt Ave, Willows, CA 95988
001-071-018-000	16	Kumar Priti	199 N Humboldt Ave, Willows, CA 95988
001-071-019-000	15	Street Amy L & Street Timothy R	451 El Dorado Ave, Willows, CA 95988
001-071-020-000	14	Thornton, Michael R ETAL	461 El Dorado Ave, Willows, CA 95988
001-071-021-000	17	Buskirk, Patricia A	PO Box 634, Willows, CA 95988
001-071-022-000	18	Donnelly, Michael D & Carolyn M	421 El Dorado Ave, Willows, CA 95988
001-071-023-000	19	Martinez, Ramiro Licea & Licea Yesenia J/T	381 El Dorado Ave, Willows, CA 95988
001-071-024-000	20	Ngo Cuong Bach & Tra Thuy Thanh Thi TRS	371 El Dorado Ave, Willows, CA 95988
001-071-025-000	21	Feeney, Kevin S/S	65 Lindauer Lane, Red Bluff, CA 96088
001-071-026-000	22	Arias Ana	351 El Dorado Ave, Willows, CA 95988
001-071-027-000	23	Baker Nicole C	341 El Dorado Ave, Willows, CA 95988
001-071-028-000	24	Zarate Fransico & Gabriela R J/T	331 El Dorado Ave, Willows, CA 95988
001-071-029-000	25	Clark Janie C TRS	321 El Dorado Ave, Willows, CA 95988
001-071-030-000	13	Lederer, Eric M	PO Box 1298, Willows, CA 95988
001-071-031-000	12	Hernandez Jaime & Hernandez Gabriela	320 El Dorado Ave, Willows, CA 95988
001-071-032-000	11	Barragan, Ruban J.	330 El Dorado Ave, Willows, CA 95988
001-071-033-000	10	Jaramillo Jose Luis & Jaramillo Brenda	340 El Dorado Ave, Willows, CA 95988
001-071-034-000	9	Sigala, Yesenia J & Reymundo J/T	350 El Dorado Ave, Willows, CA 95988
001-071-035-000	8	Hancock, Jacob B & Terri J/t	360 El Dorado Ave, Willows CA 95988
001-071-036-000	7	Corriea Larry G	475 S Culver St, Willows, CA 95988
001-071-037-000	6	Salas, Crystal A & Sengmany, Rakxat J/T	380 El Dorado Ave, Willows, CA 95988
001-071-038-000	5	Bobadilla, Pedro D & Raygoza Marisol J/T	410 El Dorado Ave, Willows, CA 95988
001-071-039-000	4	Gutierrez, Alejandro & Gutierrez Ashley M J/T	420 El Dorado Ave, Willows, CA 95988
001-071-040-000	3	Drazkowski Tonia & Scott Lindsay B Co Trs	PO Box 434, Sea Ranch, CA 95497
001-071-041-000	2	Irwin Dennis L	440 El Dorado Ave, Willows, CA 95988
001-071-042-000	1	Southam Boyd & Southam Stephanie	450 El Dorado Ave, Willows, CA 95988
Lot A	Lot A	Null	Null

Table 2 (Continued)

APN	Assessment Diagram Number	Owner Name	Mailing Address
017-170-034-000	36	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-037-000	37	City of Willows	201 North Lassen St, Willows, CA 95988
017-170-051-000	38	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-210-050-000	45	McDonalds USA LLC	611 Country Dr, Chico CA 95928
017-210-052-000	35	Walmart RE Business Trust c/o Walmart Tax Dept #2053	P.O. Box 8050, Bentonville, AR 72712-8050
017-350-001-000	41	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-002-000	40	Snow Mountain Properties LLC	1629 Co Rd E, Willows CA 95988
017-350-003-000	39	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-007-000	42	California Land Invest LLC	316 California Ave #350, Reno, NV 89509
017-350-008-000	43	Martines Laythen	20370 Skyhawk Ln., Topanga, CA 90290
017-350-009-000	44	California Land Invest LLC	316 California Ave #350, Reno, NV 89509

PART F

FY 2026-27 ASSESSMENT DIAGRAM

Attached, you will find Assessment Diagrams (maps) for Zones A, B, and C within the Assessment District. Please note that the lines and dimensions of each parcel, as well as the distinctive assessment number, are shown on the Assessor's Maps for the City of Willows available at the County of Glenn Assessor's Office. The attached pages also provide the reference to the appropriate Assessor Books at the County for the subdivision.

Zone A

All the land lying within the Birch Street Village Subdivision, filed in the Recorder's Office of the County of Glenn in Book 13, Page 64.

Zone B

All the land lying within the Walmart Super Store Development, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Number 017-210-052-000.

All the land lying within the McDonald's parcel, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Number 017-210-050-000.

Zone C

All the land lying within the South Willows Commercial and Industrial Center development, known at the Assessor's Office of the County of Glenn as Assessor's Parcel Numbers 017-170-034-000, 017-170-037-000, 017-170-051-000, 017-350-001-000 through 017-350-003-000 and 017-350-007-000 through 017-350-009-000.

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Date: June 23, 2026
To: Honorable Mayor and Councilmembers
From: Marti Brown, City Manager
Subject: Adoption of Cannabis Business Tax Ordinance and Election Resolution

Recommendation:

Conduct a public hearing; adopt by title only and waive the second reading of the text of an ordinance entitled "AN ORDINANCE OF THE CITY OF WILLOWS, CALIFORNIA ADDING CHAPTER 3.12 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE WILLOWS MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS BUSINESS ACTIVITIES WITHIN THE CITY," subject to voter approval at the November 3, 2026, General Municipal Election; and adopt a resolution establishing November 3, 2026 as the date for a General Election on a proposed ballot measure seeking voter approval of a General Business Tax on Cannabis Businesses operating in the City of Willows.

Rationale for Recommendation:

To adopt a tax on all cannabis businesses that operate in the City limits and increase General Fund revenues.

Background:

The City has a commercial cannabis retail program that allows for no more than two retailers within the City limits. No other cannabis business types are currently allowed. The City accepted two cannabis retailers, one of which, is already open and one that is currently completing tenant improvements and is anticipated to open in the near future. As a condition of their permit, each cannabis business is required to enter into a negotiated development agreement with the City, which includes a provision to provide a portion of revenue to the City as a Community Benefit Fee. The fees have been negotiated separately with each business, with one paying a rate of 2% and the other paying 5%.

Partly to address this inequity, the City has explored replacing these Community Benefit Fees with a voter approved Cannabis Business Tax. In December of 2025, the City engaged the services of HdL Companies to help explore the size of the local retail cannabis market, the number of cannabis retailers and tax rates in nearby jurisdictions, and the considerations for developing a commercial cannabis business tax. After a presentation of HdL's findings at its March 10 meeting, the City Council directed staff to work with HdL to develop a draft Cannabis Business Tax ordinance to be placed on the November 2026 ballot for voter consideration and approval.

The Council directed that the draft ordinance include a maximum rate of 10%, though the Council would be able to set the initial or active rate as it sees fit following adoption by the voters, provided that it does not exceed the maximum rate. In discussion, Council indicated that the rate would likely be set at 5% initially, consistent with the higher of the two Community Benefit Fees. While the City has no plans to allow commercial cannabis business types other than retail, the Council directed that the tax ordinance should be drafted in a way to allow it to be applied to other cannabis business types, should they be allowed in the future. This would avoid returning to the voters should the City wish to expand its allowable cannabis business types. The ordinance also allows the City to set different rates for different business types, should it so choose. The draft ordinance before the Council incorporates all these policy directions.

In addition, and as part of the ordinance approval process, staff attached Resolution XX-2026, as well as ballot language, to place on the November 2026 election ballot for Council consideration and approval.

Discussion & Analysis:

On June 9, 2026, the City Council approved introducing by title only and waiving the first reading of the Cannabis Ordinance (Exhibit A). This agenda item is the public hearing and second reading of the Ordinance, as well as consideration and approval of Resolution XX-2026 and all associated attachments, in order to place the Cannabis Business Tax on the November 2026 election ballot.

Should the voters approve the Cannabis Business Tax, Chapter 3.12 (Cannabis Business Tax) would be added to Title 3 of the Willows Municipal Code. The ordinance would apply to all persons engaged in business within the City as a cannabis business, whether operating from a fixed location in the City or coming into the City from an outside location to engage in such activities. This includes cannabis delivery services that may be located in other jurisdictions but make sales by delivery to addresses within the City of Willows. The tax would be applied to all sales by cannabis retailers, including cannabis, cannabis products, cannabis supplies and paraphernalia, branded merchandise, or any other products sold by the cannabis business.

The ordinance establishes a maximum tax rate of 10% but allows the City Council to set the initial or active rate by resolution after adoption and to adjust it at any time as the Council sees fit, provided that the rate may not exceed the maximum rate approved by the voters. It is anticipated that the Council may wish to set the initial rate at 5%. The Council maintains full discretion to increase or decrease the rate of the cannabis business tax; however, the Council may not repeal the tax or set any adjusted rate that exceeds the maximum rate of 10%.

Should the City choose to allow additional types of cannabis businesses in the future, the City may apply the tax at a rate established by resolution of the City Council for each business type not to exceed the maximum rate of ten percent (10%) of gross receipts.

All commercial cannabis businesses are required to register with the City. The term of an initially-issued retail/dispensary cannabis business registration shall be one year. The term of a renewed retail/dispensary cannabis business registration shall be two years. The renewal schedule may be adjusted at the City's discretion to be consistent with the cannabis business regulatory license renewal under Willows Municipal Code Section 9.20.072

The cannabis business tax shall be paid to the Finance Director, in arrears, on a monthly, quarterly or other scheduled arrangement and basis. Taxes shall be deemed delinquent if not received by the Finance Director on or before the due date. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1%) per month. The Finance Director may promulgate rules and/or establish alternative reporting and payment periods as he or she deems necessary to ensure effective collection of the Cannabis Business Tax. The ordinance allows the City Manager to waive any penalties if evidence is provided in a timely manner by the business showing that the reasons for the delinquent payment were beyond their control and not due to negligence.

The Cannabis Business Tax is levied based upon the gross receipts of the business. It is not a sales and use tax, a tax upon income, or a tax upon real property and shall not be calculated or assessed as such. The Cannabis Business Tax shall not be separately identified or otherwise specifically assessed or charged to any member, customer, patient, or caretaker. The Cannabis Business Tax is a general tax enacted solely for general, governmental purposes of the City and not for specific purposes. All of the proceeds from the tax imposed by this chapter shall be placed in the City's general fund and be available for any lawful City purpose.

Consistency with Council Priorities and Goals:

The proposed action is consistent with Priority #1: Financial Stability, Goal 2: Seek Cost Savings and Revenue Generation Opportunities.

Fiscal Impact:

Assuming a retail cannabis tax rate of 5%, it is estimated that the tax established by this ordinance may generate around \$260,000 per year in General Fund revenue for the City.

Attachments:

- Attachment 1: Resolution XX-2026
 - Exhibit A: Ordinance Adding Chapter 3.12 (Cannabis Business Tax) to Title 3 of the WMC
 - Exhibit B: Elections Code 12111 - Form of Notice of Election and Measure to be Voted On



**City of Willows
Resolution XX-2026**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS ESTABLISHING NOVEMBER 3, 2026, AS THE DATE FOR A GENERAL ELECTION ON A PROPOSED BALLOT MEASURE SEEKING VOTER APPROVAL OF A GENERAL BUSINESS TAX ON CANNABIS BUSINESSES OPERATING IN THE CITY OF WILLOWS

WHEREAS, the City of Willows has responsibility and proactively manages its finances and its taxpayer dollars through transparent budget and decision-making processes; and

WHEREAS, on November 8, 2016, California voters enacted Proposition 64 to legalize adult recreational use of cannabis and to allow businesses that support such cannabis use to operate legally, subject to regulations imposed by state and local public entities; and

WHEREAS, the State of California Governor’s Office proposed a series of amendments to the state’s regulatory structure during the budget process in 2017, known as “SB 94,” “the Governor’s Trailer Bill,” in order to better align the requirements of the Medical Cannabis Regulation and the Safety Act (“MCRSA”) with Proposition 64, now known as the Medical and Adult Use Cannabis Regulation and Safety Act or “MAUCRSA;” and

WHEREAS, numerous other California jurisdictions have enacted local measures to impose a general tax on cannabis businesses for the privilege of operating within the local jurisdiction; and

WHEREAS, such business taxes are imposed on cannabis businesses, and not directly on cannabis users or consumers; and

WHEREAS, adopting such a local cannabis business tax measure in the City of Willows will benefit residents of the City by ensuring that cannabis businesses contribute reasonably and fairly to paying the costs associated with allowing the industry to operate while allowing the City to continue to maintain stable funding for essential City services and continued quality of life; and

WHEREAS, such a tax measure will provide locally-controlled revenue that cannot be taken by the State; and

WHEREAS, the taxes which result from this measure are payable solely by the regulated cannabis businesses, thereby causing no fiscal impact to those who are not participants, either as producers or consumers, in the cannabis industry; and

WHEREAS, such a tax measure will help to maintain the City’s long-term financial stability, with public oversight and annual fiscal reviews; and

WHEREAS, the City of Willows wishes to continue its policy engagement and discussions with stakeholders and the public about how cannabis businesses operating in Willows should be regulated, and

WHEREAS, the revenue from such a business tax can be spent for unrestricted general revenue purposes;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF WILLOWS RESOLVES AS FOLLOWS:

SECTION 1. NOTICE AND CALL OF GENERAL ELECTION.

The City Council, pursuant to its right and authority, does call a General Municipal Election and orders submitted to the voters at a General Municipal Election to be held and consolidated with the Statewide General Election on Tuesday, November 3, 2026, the following question:

BALLOT MEASURE “K”

Shall the City of Willows adopt a business tax on cannabis business activities of up to 10% of gross receipts, to fund unrestricted general revenue purposes such as police, fire, roads, and recreation; which is expected to generate approximately \$260,000 annually and will be levied until repealed by the voters or City Council?

“YES” “NO”

SECTION 2. REQUEST TO CONSOLIDATE AND CONDUCT ELECTION AND CANVASS RETURNS.

- (A) The City Council of the City of Willows hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part in the territory of the City as provided in Elections Code section 10400 et seq. The Willow City Clerk shall file a certified copy of this Resolution with the Glenn County Clerk/Registrar of Voters to ensure the requisite timeframes for holding the election as required by applicable law.
- (B) The City hereby requests the Board of Supervisors for the County of Glenn to consolidate the Municipal Election with the statewide election being conducted on the same date and in the same territory or any territory which is in part the same, and the City consents to reimburse the Registrar of Voters for all costs incurred by said services. Pending approval of such request, the Municipal Election will be consolidated with any election held by the County of Glenn. In any event, the Municipal Election will be held on November 3, 2026 from the hour of 7:00 a.m. to the hour of 8:00 p.m., during which period of time the polls will remain continuously open. At 8:00 p.m. the polls will be closed, except as provided in Section 14401 of the Elections Code, the officers of the election shall thereupon proceed to canvass the ballots cast thereat.
- (C) The election precincts, polling places, and voting booths within said City for said Municipal Election shall in every case be the same as the election precincts, polling places, and voting booths established for the statewide election, and the election officers for said Municipal Election shall be the same as those selected and designated or to be selected or designated for the statewide election.
- (D) Said Municipal Election shall be held and conducted, and the voters thereof canvassed and the returns thereof made, all in accordance with the general election laws of the State of California and ordinances of said City.
- (E) All persons qualified to vote at municipal elections in said City shall be qualified to vote.

- (F) Said Council shall meet forthwith after the canvass of the returns of said election and shall state in the minutes of such meeting the results of said election as ascertained by said canvass.

SECTION 3. PLACEMENT OF BUSINESS TAX MEASURE.

The Ordinance authorizing the business tax to be approved by the voters is set forth in **Exhibit A**. The City Council hereby approves the Ordinance, the form thereof, and its submission to the voters of the City at the November 3, 2026, general election. If a simple majority of the qualified voters voting on the Ordinance shall vote in favor thereof, the Ordinance shall be deemed adopted and shall be effective in accordance with its terms. Initial cannabis business tax rates, should the proposed ballot initiative pass on November 3, 2026, shall be set as follows for a term of one (1) year beginning the day the Ordinance goes into effect:

- a. 5%

After the term of one (1) year, the City Council of the City of Willows may, by resolution, modify the tax rates up to, but not to exceed, the amount authorized by the electorate.

SECTION 4. PUBLICATION OF THE MEASURES.

The City Clerk of the City of Willows is hereby authorized to sign a Notice of Election and Measure To Be Voted On in a form substantially similar to that attached hereto as **Exhibit B**. The City Clerk is hereby authorized and directed to publish said Notice of Election and Measure To Be Voted On at least one time not later than a week before the election in a newspaper of general circulation circulated within the City of Willows, in accordance with the provisions of Section 12111 of the Elections Code of the State of California.

SECTION 5. SUBMISSION OF BALLOT ARGUMENTS AND IMPARTIAL ANALYSIS.

- (A) The City Clerk is hereby authorized and directed to cause to be delivered, no later than July 14, 2026, (which date is not fewer than 88 days prior to the date set for the statewide election), one copy of this Resolution to the Registrar of Voters of the County.
- (B) The City Council hereby directs the City Clerk to transmit a copy of the measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the measure, not to exceed 500 words in length, showing the effect of the measure on the existing law and the operation of the measure, and transmit such impartial analysis to the City Clerk by 12:00 p.m. on August 27, 2026.
- (C) The Finance Director of the City is hereby authorized and directed to prepare and file with the City Clerk an impartial analysis of the measure contained in Section 2 hereof covering its financial impact upon the City government by 12:00 p.m. on August 27, 2026.
- (D) Pursuant to Section 9282 of the Elections Code of the State of California, the City Council is hereby authorized to prepare a written argument in favor of the proposed measure, not to exceed 300 words. The argument may be signed by members of the City Council or bona fide associations or by individual voters who are eligible to vote on the measure. In the event that an argument is filed against the measure, members of the City Council are also authorized to prepare a rebuttal argument, which may also be signed by bona fide associations or by individual voters who are eligible to vote on the measure.
- (E) The last day for submission of direct arguments for or against the measures to the City Clerk shall be 12:00 p.m. on August 17, 2026.

(F) The last day for submission of rebuttal arguments for or against the measures to the City Clerk shall be by 12:00 p.m. on August 27, 2026.

SECTION 7. SIMPLE MAJORITY VOTE FOR PASSAGE.

This tax is a general tax requiring the approval of a simple majority of the qualified electors casting votes.

SECTION 8. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption, and the City Clerk is directed to send certified copies of the Resolution to the Glenn County Board of Supervisors and to the County Clerk no later than June 26, 2026.

SECTION 9. CALIFORNIA ENVIRONMENTAL QUALITY ACT.

Based on all of the information presented at the City Council meeting on June 23, 2026, both written and oral, including the staff reports, minutes, and other relevant materials, the City Council finds that under the California Environmental Quality Act (“CEQA”) Guidelines section 15060(c)(2) and 15378, subdivisions (2) and (4) of subdivision (b), the proposed tax measure does not constitute a project under CEQA and, therefore, review under CEQA is not required.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 23rd day of June, 2026, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

APPROVED:

ATTESTED:

Evan Hutson, Mayor

Karleen Price, City Clerk

FORM APPROVED:

Gretchen Stuhr, City Attorney

Attachments:

- Exhibit A: City of Willows Cannabis Tax Ordinance
- Exhibit B: California Elections Code Section 12111

EXHIBIT A

ORDINANCE NO. 770-2026

**AN ORDINANCE OF THE CITY OF WILLOWS, CALIFORNIA ADDING
CHAPTER 3.12 (CANNABIS BUSINESS TAX) TO TITLE 3 OF THE
WILLOWS MUNICIPAL CODE ESTABLISHING A TAX ON CANNABIS
BUSINESS ACTIVITIES WITHIN THE CITY**

THE PEOPLE OF THE CITY OF WILLOWS DO ORDAIN AS FOLLOWS:

SECTION 1. CODE AMENDMENT. Chapter 3.12 is added to Title 3 of the Willows Municipal Code to read as follows:

CHAPTER 3.12

- 3.12.010 Title.
- 3.12.020 Authority and purpose.
- 3.12.030 Intent.
- 3.12.040 Definitions.
- 3.12.050 Tax imposed.
- 3.12.060 Registration, reporting, and remittance of tax.
- 3.12.070 Payments and communications – timely remittance.
- 3.12.080 Payment – when taxes deemed delinquent.
- 3.12.090 Notice not required by City.
- 3.12.100 Penalties and interest.
- 3.12.110 Refunds and credits.
- 3.12.120 Refund procedures.
- 3.12.130 Personal cultivation not taxed.
- 3.12.140 Administration of the tax.
- 3.12.150 Appeal procedures.
- 3.12.160 Enforcement – action to collect.
- 3.12.170 Apportionment.
- 3.12.180 Constitutionality and legality.
- 3.12.190 Audit and examination of premises and records.
- 3.12.200 Other licenses, permits, taxes or charges.
- 3.12.210 Payment of tax does not authorize unlawful business.
- 3.12.220 Deficiency determinations.
- 3.12.230 Failure to report – nonpayment, fraud.
- 3.12.240 Tax assessment – notice requirements.
- 3.12.250 Tax assessment – hearing, application, and determination.
- 3.12.260 Relief from taxes – disaster relief.
- 3.12.270 Conviction for violation – taxes not waived.
- 3.12.280 Violation deemed misdemeanor.
- 3.12.290 Severability.
- 3.12.300 Remedies cumulative.
- 3.12.310 Amendment or modification.

3.12.010 Title.

This ordinance shall be known as the Cannabis Business Tax Ordinance. This ordinance shall be applicable in the City of Willows, California which shall be referred to herein as “City.”

3.12.020 Authority and Purpose.

The purpose of this Ordinance is to adopt a tax, for revenue purposes, pursuant to Sections 37101 and 37100.5 of the California Government Code, upon cannabis businesses that engage in business in the City. The Cannabis Business Tax is levied based upon the gross receipts of the business. It is not a sales and use tax, a tax upon income, or a tax upon real property and shall not be calculated or assessed as such. The Cannabis Business Tax shall not be separately identified or otherwise specifically assessed or charged to any member, customer, patient, or caretaker. The Cannabis Business Tax is a general tax enacted solely for general, governmental purposes of the City and not for specific purposes. All of the proceeds from the tax imposed by this chapter shall be placed in the City's general fund and be available for any lawful City purpose.

3.12.030 Intent.

The intent of this Ordinance is to levy a tax on all cannabis businesses that operate in the City, regardless of whether such business would have been legal at the time this chapter was adopted. Nothing in this chapter shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken, nor shall this chapter be interpreted to obligate or compel the City to allow any such type of business activity.

3.12.040 Definitions.

The following words and phrases shall have the meanings set forth below when used in this chapter:

- A. “Arm's length transaction” means a sale entered into in good faith and for valuable consideration that reflects the fair market value in the open market between two informed and willing parties, neither under any compulsion to participate in the transaction.

- B. “Business” shall include all activities engaged in or caused to be engaged in within the City, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.

- C. “Calendar year” means January 1 through December 31, of the same year.

- D. “Cannabis” means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin, whether crude or

purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" shall not include industrial hemp, unless otherwise specified or unless it meets the definition of a Cannabis Product under 3.12.040(F)

E. "Cannabis business" means any business activity involving cannabis, including but not limited to cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing and wholesaling of cannabis, cannabis products or of ancillary products and accessories, whether or not carried on for gain or profit.

H. "Cannabis business tax" means the tax due pursuant to this chapter for engaging in a cannabis business in the City.

F. "Cannabis product" means a product containing cannabis or cannabis concentrate and includes, but is not limited to, edible, topical, and inhaled products, and any product intended for human or animal consumption that contains or purports to contain any variant or derivative of tetrahydrocannabinol, regardless of the nature or source of the cannabinoids. "Cannabis product" also means cannabis products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medicinal cannabis products.

G. "Canopy" means all areas occupied by any portion of a cannabis plant whether contiguous or noncontiguous on any one site. When plants occupy multiple horizontal planes (as when plants are placed on shelving above other plants) each plane shall be counted as a separate canopy area.

I. "Commercial cannabis cultivation" means cultivation of cannabis undertaken in the course of conducting a cannabis business.

J. "Commercial cannabis permit" means a permit, license, certificate, or other approval issued by the City to a person to authorize that person to operate a cannabis business or engage in business as a cannabis business within the City.

K. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis and includes, but is not limited to, the operation of a nursery.

L. "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter or any other form of compensation.

M. "Engaged in business as a cannabis business" means the commencing, conducting, operating, managing or carrying on of a cannabis business, whether done as owner, or by means

of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the City or coming into the City from an outside location to engage in such activities. A person shall be deemed engaged in business within the City if:

1. Such person or person's employee maintains a fixed place of business within the City for the benefit or partial benefit of such person;
2. Such person or person's employee owns or leases real property within the City for business purposes;
3. Such person or person's employee regularly maintains a stock of tangible personal property in the City for sale in the ordinary course of business;
4. Such person or person's employee regularly conducts solicitation of business within the City;
5. Such person or person's employee regularly conducts sales by delivery to addresses within the City; or
6. Such person or person's employee performs work or renders services in the City.

The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."

N. "Evidence of doing business" means evidence such as, without limitation, use of signs, circulars, cards or any other advertising media, including the use of internet or telephone solicitation, or representation to a government agency or to the public that such person is engaged in a cannabis business in the City.

O. "Finance Director" means the Finance Director of the City of Willows or his or her designee.

P. "Gross Receipts," except as otherwise specifically provided, means, whether designated as a sales price, royalty, rent, membership fee, ATM service fee, delivery fee, slotting fee, any other fee, vaping room service charge, commission, dividend, or other designation, the total amount (including all receipts, cash, credits, services and property of any kind or nature) received or payable for sales of goods, wares or merchandise, or for the performance of any act or service of any nature for which a charge is made or credit allowed (whether such service, act or employment is done as part of or in connection with the sale of goods, wares, merchandise or not), without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. In the event the business is involved in a "non-arm's length transaction" the gross receipts will be subject to the fair market value using a methodology approved by the Finance Director. However, the following shall be excluded from Gross Receipts:

1. Cash discounts where allowed and taken on sales;
2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
3. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;
4. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business;
5. Cash value of sales, trades or transactions between departments or units of the same business located in the City of Willows and if authorized by the Finance Director in writing in accordance with Section 3.12.140 (B);
6. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;
7. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded;
8. Payments made by the tax-reporting cannabis business (Seller) to a cannabis business (Buyer) for the difference in the original acquisition price and subsequent renegotiated or finalized selling price of products or services sold to a specific end customer. This type of transaction is referred to as a "billback". The tax-reporting cannabis business must provide supporting documentation to substantiate the transaction in order to be eligible for an exemption.

Q. "Lighting" means a source of light that is primarily used for promoting the biological process of plant growth. Lighting does not include sources of light that primarily exist for the safety or convenience of staff or visitors to the facility, such as emergency lighting, walkway lighting, or light admitted via small skylights, windows or ventilation openings.

R. "Medicinal cannabis" or "medicinal cannabis product" means cannabis or a cannabis product sold, or intended to be sold, for use pursuant to the Compassionate Use Act of 1996 (Proposition 215), found at Section 11362.5 of the Health and Safety Code, for a medicinal cannabis patient in California who possesses a physician's recommendation and/or a cannabis card issued pursuant to Health and Safety Code Section 11362.71.

S. "Non-arm's length transaction" means a transaction that does not meet the definition of an "arm's length transaction." In other words, the transaction is not a sale that reflects fair market value in the open market. One example of a non-arm's length transaction would be when a cultivator sells cannabis goods to a cannabis distributor at a sales price that is lower than what the same cultivator would charge to other cannabis distributors, or which does not reflect the fair market value in the open market.

T. "Nursery" means a facility or part of a facility that is used only for producing clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis.

U. "Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, whether organized as a nonprofit or for-profit entity, and includes the plural as well as the singular number.

V. "Processing" means a cultivation site that conducts only trimming, drying, curing, grading, packaging, or labeling of cannabis and non-manufactured cannabis products.

W. "Retailer" means a person or business as defined in Section 3.12.040 (V) who sells cannabis or cannabis products at their place of business or by delivery to an end user or customer for use or consumption rather than to another person or business for resale.

X. "Sale", "sell" and "to sell" means and includes any sale, exchange, or barter either as a retailer or wholesaler by a person or business as defined by Section 3.12.040 (V). It shall also mean any transaction whereby, for any consideration, title to cannabis or cannabis products are transferred from one person to another and includes the delivery of cannabis or cannabis products pursuant to an order placed for the purchase of the same, but does not include the return of cannabis or cannabis products to the licensee from whom the cannabis or cannabis product was purchased.

Y. "State" means the State of California.

Z. "State license," "license," or "registration" means a state license issued pursuant to California Business & Professions Code Section 26050, and all other applicable state laws, required for operating a cannabis business.

AA. "Testing Laboratory" means a cannabis business that (i) offers or performs tests of cannabis or cannabis products, (ii) offers no service other than such tests, (iii) sells no products, excepting only testing supplies and materials, (iv) is accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state and (v) is registered with the Department of Cannabis Control or other state agency.

3.12.050 Tax Imposed.

- A. Beginning January 1, 2027, there is imposed upon each person who is engaged in business as a cannabis business a cannabis business tax. Such tax is payable regardless of whether the person has been issued a commercial cannabis business license, permit, or other certificate to operate lawfully in the City or is operating unlawfully. The City's acceptance of a cannabis business tax payment from a cannabis business operating illegally shall not constitute the City's approval or consent to such illegal operations.
- B. The City Council may, by resolution or ordinance, increase or decrease the rate of the cannabis business tax, including the initial rate of cannabis business tax. Notwithstanding the foregoing, in no event shall the City Council repeal this tax or set any adjusted rate that exceeds the maximum rates calculated pursuant to this chapter.
- C. The maximum rate of the cannabis business tax shall be calculated as follows:
 - 1. For every person engaged in retail sales of cannabis or cannabis products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), the person shall be subject to the tax rate as established by resolution of the City Council not to exceed the maximum rate of ten percent (10%) of gross receipts.
 - 2. Should the City choose to allow additional types of cannabis businesses in the future, the City may apply the tax at a rate established by resolution of the City Council for each business type not to exceed the maximum rate of ten percent (10%) of gross receipts.
- D. Persons subject to the cannabis business tax shall register with the City and if applicable pay the registration fee pursuant to Section 3.12.060 and in accordance with Section 5.05.040.

3.12.060 Registration, reporting and remittance of tax.

- A. Registration of Cannabis Business. All cannabis businesses shall be required to register as follows:
 - 1. All persons engaging in business as a cannabis business, whether an existing, newly established or acquired business, shall register with the Finance Director within thirty (30) days of commencing operation and shall annually renew such registration within 30 days of the business registration anniversary date of each year thereafter. In registering, such persons shall furnish to the Finance Director a sworn statement, upon a form provided by the Finance Director, setting forth the following information:

- i. The name of the business;
 - ii. The names and addresses of each owner;
 - iii. The exact nature or kind of business;
 - iv. The place where such business is to be carried on; and
 - v. Any additional information which the Finance Director may require.
 2. All persons engaging in retail sales of cannabis or cannabis products by delivery from locations outside of the City to addresses within the City shall apply for and retain a business license (business tax certificate) prior to conducting any such sales. To obtain a business license all such businesses shall do all of the following:
 - i. Complete a Business Tax Certificate Application and Cannabis Delivery Business Registration Form;
 - ii. Provide a copy of a valid DCC license and a valid license from a local agency authorizing the business to conduct cannabis operations as a retailer; and
 - iii. Submit completed forms and license/permit processing fees as established by the Finance Director.
- B. A registration fee in accordance with the current and approved City fee schedule shall be presented with the sworn statement submitted under this chapter. This fee shall not be considered a tax and may be adjusted by resolution of the City Council.
 1. The term of an initially-issued retail/dispensary cannabis business registration shall be one year.
 2. The term of a renewed retail/dispensary cannabis business registration shall be two years, subject to any and all other permit renewal fees. The renewal schedule may be adjusted at the City's discretion to be consistent with the cannabis business license renewal under Willows Municipal Code Section 9.20.072 (6).
- C. The cannabis business tax imposed by this chapter shall be paid, in arrears, on a monthly basis. Each person owing a cannabis business tax shall on or before the last day of the month following the close of each month file with the Finance Director a statement ("tax statement") of the tax owed for that calendar month and the basis for calculating that tax. The Finance Director may require that the tax statement be submitted on a form prescribed by the Finance Director. The tax

for each calendar month shall be due and payable on the same date that the tax statement is due.

- D. Upon cessation of a cannabis business, tax statements and payments shall be immediately due for all calendar months up through the calendar month during which cessation occurred.
- E. In the event that there is a change in ownership of any cannabis business:
 - a. The new owner is required to submit an updated registration form to the Finance Director;
 - b. The new owner is subject to an audit by the Finance Director; and
 - c. Unless otherwise provided by law, it is the joint and several liability of both the seller and buyer to remit any taxes, interest, penalties, and fees due up until the date of sale; otherwise, enforcement action may be taken pursuant to Section 3.12.160 of this chapter against both the seller and/or buyer in an amount to be determined by the Finance Director.
- F. The Finance Director may, at his or her discretion, establish alternative reporting and payment periods for any taxpayer as the Finance Director deems necessary to ensure effective collection of the cannabis business tax. The Finance Director may also require that a deposit, to be applied against the taxes for a calendar month, be made by a taxpayer at the beginning of that calendar month. In no event shall the deposit required by the Finance Director exceed the tax amount he or she projects will be owed by the taxpayer for the calendar month. The Finance Director may require that a taxpayer make payments via a cashier's check, money order, wire transfer, or similar instrument.

3.12.070 Payments and communications – timely remittance.

Whenever any payment, statement, report, request or other communication is due, it must be received by the Finance Director on or before the final due date. A postmark will not be accepted as timely remittance. If the due date would fall on a Saturday, Sunday or a holiday observed by the City, the due date shall be the next regular business day on which the City is open to the public.

3.12.080 Payment - when taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent if not received by the Finance Director on or before the due date as specified in Sections 3.12.060 and 3.12.070.

3.12.090 Notice not required by the City.

The City may as a courtesy send a tax notice to the cannabis business which owes the City a cannabis business tax. However, the Finance Director is not required to send a delinquency or other notice or bill to any person subject to the provisions of this chapter. Failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this chapter.

3.12.100 Penalties and interest.

A. Any person who fails or refuses to pay any cannabis business tax required to be paid pursuant to this chapter on or before the due date shall pay penalties and interest as follows:

1. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1%) per month.

2. If the tax remains unpaid for a period exceeding one calendar month beyond the due date, an additional penalty equal to twenty-five percent (25%) of the amount of the tax, plus interest at the rate of one percent (1%) per month on the unpaid tax and on the unpaid penalties.

3. Interest shall be applied at the rate of one percent (1%) per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.

B. Whenever a check or electronic payment is submitted in payment of a cannabis business tax and the payment is subsequently returned unpaid by the bank for any reason, the taxpayer will be liable for the tax amount due plus any fees, penalties and interest as provided for in this chapter, and any other amount allowed under state law.

C. The City Manager may waive the penalties imposed upon any person under this Section 3.12.100 in consultation with the Finance Director if:

1. The person requests a waiver of penalties by submitting a written request for waiver to the Finance Director no later than June 30 of the second fiscal year following the fiscal year in which the tax became delinquent; and

2. The person provides evidence satisfactory to the Finance Director that the failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary care and in the absence of willful neglect; and the person paid the delinquent taxes, penalties, accrued interest, and fees owed prior to applying to the Finance Director for a waiver.

D. The waiver provisions specified in Section 3.12.100 (C) shall not apply to interest accrued on the delinquent taxes and a waiver shall be granted only once during any twenty-four month period. The Finance Director's decision on a request for a waiver of penalties is final and conclusive and not subject to appeal under Section 3.12.150.

3.12.110 Refunds and credits.

A. No refund shall be made of any tax collected pursuant to this chapter, except as provided in Section 3.12.120.

B. No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution, or other termination of a business.

3.12.120 Refund procedures.

A. Whenever the amount of any cannabis business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously collected or received by the City under this chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund signed under the penalty of perjury is filed with the Finance Director within one (1) year of the date the tax was originally due or paid, whichever came first. A person may only file a claim for refund if the person paid the tax. No person shall be entitled to a refund unless the person can support the claim by written records sufficient to show entitlement thereto. The Finance Director's decision on a claim for refund is final and conclusive and not subject to appeal under Section 3.12.150.

B. The Finance Director, his or her designee which may include a third party or any other City officer charged with the administration of this chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant's books and business records after request by the Finance Director to do so. The Finance Director may collect a fee adopted by resolution by the City Council to pay for the cost of examination and audit should the books and records be provided in a form insufficient to allow the Finance Director to make a determination on the claim for refund.

C. In the event that the cannabis business tax was erroneously paid in an amount in excess of the tax due, and the error is attributable to the City, the City shall refund the amount of tax erroneously paid; provided that (i) a claim for refund has been timely filed with the Finance Director; and (ii) the refund cannot exceed, under any circumstance, the amount of tax overpaid during the twelve months preceding the last month for which the claim states the tax was overpaid.

3.12.130 Personal Cultivation Not Taxed.

The provisions of this chapter shall not apply to personal cannabis cultivation or personal use of cannabis, to the extent those activities are authorized in the "Medicinal and Adult Use Cannabis Regulation and Safety Act," as may be amended. This chapter shall not apply to personal use of cannabis that is specifically exempted from state licensing requirements, that meets the definition of personal use or equivalent terminology under state law, and provided that the individual receives no compensation whatsoever related to that personal cultivation or use.

3.12.140 Administration of the tax.

A. It shall be the duty of the Finance Director to collect the taxes, penalties, fees, and perform the duties required by this chapter.

B. For purposes of administration and enforcement of this chapter generally, the Finance Director may from time to time promulgate such administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this chapter as he or she deems necessary to implement or clarify such provisions or aid in enforcement.

C. The Finance Director may take such administrative actions as needed to administer the cannabis business tax, including but not limited to:

1. Provide to all cannabis business taxpayers forms for the reporting of the tax;
2. Provide information to any taxpayer concerning the provisions of this chapter;
3. Receive and record all taxes remitted to the City as provided in this chapter;
4. Maintain records of taxpayer reports and taxes collected pursuant to this chapter;
5. Assess penalties and interest to taxpayers pursuant to this chapter;
6. Determine amounts owed under and enforce collection pursuant to this chapter.

3.12.150 Appeal procedures.

A taxpayer aggrieved by a decision of the Finance Director with respect to the amount of tax, interest, penalties, and fees, if any, due under this chapter may appeal only if a hearing was requested and attended pursuant to Section 3.12.250. An appeal may be made by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the Finance Director's decision of the amount due. Upon receipt of a timely notice of appeal, the City Clerk shall fix a time and place for hearing such appeal with the City Manager or his or her designee serving as the hearing officer. The City Clerk shall give at least ten (10) calendar days' notice of the appeal hearing in writing to such taxpayer at the last known place of address. The hearing officer shall render a written decision that shall be served on the taxpayer at the last known place of address. The decision of the hearing officer shall be final and conclusive. Any amount found to be due by the hearing officer shall be immediately due and payable upon the service of the decision. If no notice of appeal is filed within the time prescribed in this Section, the Finance Director's decision with respect to the amount of tax, interest, penalties, and fees due is final and conclusive.

3.12.160 Enforcement - action to collect.

Any taxes, interest, penalties, and/or fees required to be paid under the provisions of this chapter shall be deemed a debt owed to the City. Any person owing money to the City under the

provisions of this chapter shall be liable in an action brought in the name of the City for the recovery of such debt. The provisions of this chapter shall not be deemed a limitation upon the right of the City to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, interest, penalties, and/or fees imposed by this chapter or the failure to comply with any of the provisions of this chapter.

3.12.170 Apportionment.

If a person subject to the tax is operating both within and outside the City, it is the intent of the City to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the City. To the extent federal or state law requires that any tax due from any taxpayer be apportioned, the taxpayer may indicate said apportionment on his or her tax return. The Finance Director may promulgate administrative procedures for apportionment as he or she finds useful or necessary.

3.12.180 Constitutionality and legality.

This tax is intended to be applied in a manner consistent with the United States and California Constitutions and state law. None of the tax provided for by this chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law. If a person believes that the tax, as applied to him or her, is impermissible under applicable law, he or she may request that the Finance Director release him or her from the obligation to pay the impermissible portion of the tax.

3.12.190 Audit and examination of premises and records.

A. For the purpose of ascertaining the amount of cannabis business tax owed or verifying any representations made by any taxpayer to the City in support of his or her tax calculation, the Finance Director or his/her designees, which may include a third party, shall have the power to inspect any location where commercial cannabis activity occurs and to audit and examine all books and records (including, but not limited to bookkeeping records, access to METRC data, and/or point-of-sale data, state and/or federal income tax returns, excise tax returns, space utilized for cannabis related activities, and other records relating to the gross receipts of the business) of persons engaged in cannabis businesses. In conducting such investigation, the Finance Director, or his/her designees, which may include a third party, shall have the power to inspect any space utilized for cannabis business related activities, equipment or software, such as computers, software systems, platforms, and databases (including METRC), and/or point of sale systems, to include any keys or access codes for access to and use of the equipment and/or software, that may contain such records.

B. It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this chapter to keep and preserve, for a period of at least three (3) years, all records as may be necessary to determine the amount of such tax as he or she may

have been liable for the collection of and payment to the City, which records the Finance Director or his/her designee, which may include a third party, shall have the right to inspect at all reasonable times.

3.12.200 Other licenses, permits, taxes, fees or charges.

A. Nothing contained in this chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any commercial cannabis permit, City license, permit, or other certificate required by, under or by virtue of any provision of any other Chapter of this code or any other ordinance or resolution of the City, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required under any other Chapter of this code or any other ordinance or resolution of the City. Any references made or contained in any other Chapter of this code to any licenses, permits, certificates, taxes, fees, or charges, or to any schedule of license, permit, certificate, or fees, shall be deemed to refer to the licenses, permits or certificates, and their respective taxes, fees or charges, or schedule of license fees, provided for in other Chapters of this code.

B. The Finance Director may revoke or refuse to renew the license required by this code for any business that is delinquent in the payment of any tax due pursuant to this chapter or that fails to make a deposit required by the Finance Director pursuant to Section 3.12.060.

C. A commercial cannabis permit issued under the Willows Municipal Code may be revoked, suspended or not renewed in the event that the business holding that permit has failed to (i) make a deposit required by the Finance Director pursuant to Section 3.12.060 or (ii) timely pay all taxes, interest and penalties owed by that business under this chapter.

3.12.210 Payment of tax does not authorize unlawful business.

A. The payment of a cannabis business tax required by this chapter, and its acceptance by the City, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this code and all other applicable state laws.

B. No tax paid under the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

3.12.220 Deficiency determinations.

If the Finance Director is not satisfied that any statement filed as required under the provisions of this chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within three (3) years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a cannabis

business, a deficiency determination may be made at any time within three (3) years thereafter as to any liability arising from engaging in such cannabis business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Section 3.12.240 and 3.12.250.

3.12.230 Failure to report—nonpayment, fraud.

A. Under any of the following circumstances, the Finance Director may make and give notice of an assessment of the amount of tax owed by a person under this chapter at any time:

1. If the person has not filed a complete statement required under the provisions of this chapter;
2. If the person has not paid the tax due under the provisions of this chapter;
3. If the person has not, after demand by the Finance Director, filed a corrected statement, or furnished to the Finance Director adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this chapter; or
4. If the Finance Director determines that the nonpayment of any cannabis business tax due under this chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to penalties and interest otherwise payable under this chapter and any other penalties allowed by law.

B. The notice of assessment shall separately set forth the amount of any tax known by the Finance Director to be due or estimated by the Finance Director, after consideration of all information within the Finance Director's knowledge concerning the business and activities of the person assessed, to be due under each applicable provision of this chapter and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment. The notice shall state that the person has thirty (30) calendar days from the date of the notice to make a written request for an informal hearing before the Finance Director. The notice shall also state that if the person fails to timely request an informal hearing within the time allowed, the amount determined by the Finance Director is final and conclusive and is immediately due and payable.

3.12.240 Tax assessment - notice requirements.

The notice of assessment shall be served upon the person either by personal delivery, by overnight delivery by a nationally-recognized courier service, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Finance Director for the purpose of receiving notices provided under this chapter; or, should the person have no address registered with the Finance Director for such purpose, then to such person's last

known address. For the purpose of Section 3.12.240, a service by overnight delivery shall be deemed to have occurred one (1) calendar day following deposit with a courier and service by mail shall be deemed to have occurred three (3) days following deposit in the United States mail.

3.12.250 Tax assessment - hearing, application and determination.

Within thirty (30) calendar days after the date of service of the notice of assessment the person may apply in writing to the Finance Director for an informal hearing on the assessment. If application for an informal hearing is not made within the time herein prescribed, the tax assessed by the Finance Director shall become final and conclusive. Within thirty (30) calendar days of the receipt of any such application for an informal hearing, the Finance Director shall cause the matter to be set for an informal hearing before him or her, or his/her designee, no later than thirty (30) calendar days after the receipt of the application, unless a later date is agreed to by the Finance Director and the person requesting the informal hearing. Notice of such informal hearing shall be given by the Finance Director to the person requesting such informal hearing no later than five (5) calendar days prior to such informal hearing. A hearing under this section shall be informal and need not follow any formal rules of evidence. At such hearing said applicant may appear and offer evidence why the assessment as made by the Finance Director should not be confirmed and fixed as the tax due. After such hearing the Finance Director shall determine and reassess (if necessary) the proper amount of tax, interest, penalties, and fees to be charged and shall give written notice of the decision to the person in the manner prescribed in Section 3.12.240 for giving notice of assessment. No appeal of a notice of assessment may be made under Section 3.12.150 unless an informal hearing is timely requested and the person attends the hearing. If the person fails to appear at the informal hearing, the amount due determined by the Finance Director in the notice of assessment is final and conclusive.

3.12.260 Relief from taxes – disaster relief.

A. If a person is unable to comply with any tax requirement imposed under this chapter due to a disaster impacting its cannabis business, the person may notify the Finance Director of its inability to comply and request relief from the tax requirement. For purposes of this chapter, “disaster” means fire, flood, storm, tidal wave, earthquake, or similar public calamity resulting in physical damage to real property, whether or not resulting from natural causes.

B. The person shall provide any information required by the Finance Director including, without limitation, why relief is requested, the time period for which the relief is requested, and the reason relief is needed for the specific amount of time. The person agrees to grant the Finance Director or his/her designee access to the location where the cannabis business has been impacted due to a disaster.

C. The Finance Director, in his/her sole discretion, may provide relief from the cannabis business tax requirement for businesses whose operations have been impacted by a disaster if such tax relief does not exceed ten thousand (\$10,000) dollars. Such temporary relief may be granted for a reasonable amount of time, in the Finance Director’s sole discretion, and the amount and duration of relief should be based upon how long it would reasonably take for

the cannabis business to recover from the disaster. The Finance Director may require that the cannabis business follow certain conditions to receive temporary relief from the cannabis business tax requirement. The Finance Director's decision on a request for relief and the conditions that may be imposed for relief under this section are final and conclusive and not subject to appeal under Section 3.12.150.

3.12.270 Conviction for violation - taxes not waived.

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

3.12.280 Violation deemed misdemeanor.

Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor.

3.12.290 Severability.

If any provision of this chapter, or its application to any person or circumstance, is determined by a court of competent jurisdiction to be unlawful, unenforceable, or otherwise void, that determination shall have no effect on any other provision of this chapter or the application of this chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

3.12.300 Remedies cumulative.

All remedies and penalties prescribed by this chapter or which are available under any other provision of this code and any other provision of law or equity are cumulative. The use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this chapter.

3.12.310 Amendment or modification.

Except as set forth in Section 3.12.310, this chapter may be amended or modified but not repealed by the City Council without a vote of the people. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would expand, extend, or increase the rate of any tax levied pursuant to this chapter beyond the maximums set forth in this chapter. The people of the City of Willows affirm that the following actions shall not constitute an increase of the rate of a tax:

A. The restoration or adjustment of the rate of the tax to a rate that is no higher than that allowed by this chapter, in those circumstances where, among others, the City Council has previously acted to reduce the rate of the tax or is incrementally implementing an increase authorized by this chapter;

B. An action that interprets or clarifies (i) the methodology of applying or calculating the tax or (ii) any definition applicable to the tax, so long as the interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the provisions of this chapter; or

C. The collection of the tax imposed by this chapter even if the City had, for some period of time, failed to collect the tax.

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The people of the City of Willows hereby declare that they would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

SECTION 3. ENVIRONMENTAL COMPLIANCE. The City Council hereby finds and determines that this resolution is exempt from the California Environmental Quality Act, Public Resources Code Sections 21000 et seq. (“CEQA”) and 14 Cal. Code Re. Sections 15000 et seq. (“CEQA Guidelines”). The calling and noticing of an election for the submission of a ballot measure to voters is not a project within the meaning of CEQA Guidelines 15378. The tax submitted to the voters is a general tax that can be used for any governmental purpose; it is not a commitment to any particular action or actions.

As such, under CEQA Guidelines Section 15378 (b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue generated by the tax were used for a purpose that would have such an effect, the City of Willows would undertake the required CEQA review for that particular project. Therefore, pursuant to CEQA Guideline Section 15060 CEQA analysis is not required.

SECTION 4. EFFECTIVE DATE. Pursuant to the California Constitution, Article XIIC(2)(b) and California Elections Code 9217, if a majority of the voters voting in the election on Measure “K” vote in favor of the adoption of such measure, this ordinance shall be deemed valid and binding and shall be considered adopted upon the date that the vote is declared by the City Council and shall go into effect ten (10) days after that date.

This Ordinance was approved and adopted by the People of the City of Willows at the City’s November 3, 2026 statewide election.

This Ordinance was approved by Declaration of the vote by the City Council of the City of Willows on June 23, 2026.

Evan Hutson, Mayor

ATTEST:

Karleen Price, City Clerk

Draft



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ELECTIONS CODE - ELEC

DIVISION 12. PREELECTION PROCEDURES [12000 - 12327] (*Division 12 enacted by Stats. 1994, Ch. 920, Sec. 2.*)

CHAPTER 2. Preelection Notices [12101 - 12113] (*Chapter 2 repealed and added by Stats. 1996, Ch. 725, Sec. 3.*)

12111. (a) In case of a municipal election on any measure, the city elections official shall publish a synopsis of the measure at least one time not later than one week before the election in a newspaper of general circulation in the city. If there is no newspaper of general circulation published and circulated in the city, the notice shall be typewritten and copies shall be posted conspicuously within the time prescribed in at least three public places in the city.

The notice shall be headed "Measure To Be Voted On" in conspicuous type and shall be substantially in the following form:

MEASURE TO BE VOTED ON

Notice is hereby given that the following measure is to be voted on at the ____ (general or special) municipal election to be held in the City of ____, on Tuesday, the ____ day of ____, 2__.

(Synopsis of measure or measures)

Dated ____

	____ City Elections Official ____
City of _____	

(b) The city elections official shall consolidate the notice of election and the notice of measure to be voted on into one notice if the measure was placed on the ballot before the notice of election is published pursuant to Section 12101.

(*Amended by Stats. 2004, Ch. 785, Sec. 10. Effective January 1, 2005.*)



DISCUSSION & ACTION CALENDAR



Date: June 23, 2026
To: Honorable Mayor and Councilmembers
From: Marti Brown, City Manager
Subject: Amend Chapter 2.70 – Library of the Willows Municipal Code

Recommendation:

As previously directed by Council, authorize staff to draft and present amendments to Chapter 2.70 – Library of the Willows Municipal Code to the City Council at a future meeting that would designate the City Council as the governing body and Library Board of Trustees for the Willows Public Library.

Rationale for Recommendation:

Designating the City Council as the governing body and Library Board of Trustees would streamline governance, improve administrative efficiency, and enhance accountability by consolidating oversight responsibilities within a single elected body. As the City Council is ultimately responsible for the stewardship of public resources and the delivery of municipal services, serving as the Library Board of Trustees would strengthen direct oversight of library operations, budgeting, and long-term planning. This approach is authorized under California State law and is used by many municipalities as a practical governance model for public library services.

Background:

Following the resignation of former Library Director Jody Meza in June 2025, the City Manager assumed the role of Acting City Librarian on an interim basis. During this transition, several governance and operational issues were identified, including longstanding tensions between the Library Board of Trustees, City Council, and City administration. It was also determined that certain Board practices were not fully compliant with the Brown Act and that the library lacked a comprehensive set of current, formally adopted policies governing Board operations and library administration.

City staff worked with the Library Board of Trustees to address these issues by providing guidance on Brown Act requirements, developing and implementing consistent policies, encouraging greater collaboration with City leadership, and promoting transparency and accountability in Board operations. While some progress was made, efforts to modernize governance practices and strengthen coordination between the Board, City Council, and City administration were met with significant resistance. Challenges have included reluctance to modify longstanding practices, adopt standardized policies, engage directly with the City Council, and work collaboratively with City management.

Despite ongoing efforts to improve communication, governance, and operational transparency, these concerns have persisted and continue to present challenges to the effective administration and oversight of library services.

Discussion & Analysis:

Staff have made consistent efforts to work collaboratively with the Library Board of Trustees, respond to requests for information and data, and improve library administration, operations, oversight, and programming. These efforts have included providing requested materials, addressing Board questions, recommending best practices, and seeking to strengthen communication and coordination between the Board, City staff, consultants, and the City Council.

Despite these efforts, staff continue to experience significant challenges in implementing administrative and operational improvements. The Board has frequently expressed skepticism toward staff and consultant recommendations, required extensive validation of routine administrative matters, and resisted proposed changes intended to align library operations with recognized best practices. While staff have repeatedly attempted to improve working relationships and accommodate Board requests, resistance to change and a lack of trust in City staff have continued to impede progress.

In addition, there have been multiple occasions in which interactions between individual Board Trustees and members of the City Council or City staff have been disrespectful, unprofessional, or otherwise inconsistent with the collaborative working relationship necessary to support effective library governance. These ongoing dynamics have created barriers to productive library management and have affected the City Librarian's ability to efficiently administer the library, implement new programming, and advance service improvements for the community.

For these reasons, the City Council should consider assuming the role of the Library Board of Trustees. Consolidating governance authority with the City Council would streamline the library's decision-making process, improve administrative oversight and operational efficiency, promote greater accountability, and support a more productive working relationship between library leadership and the City's governing body.

Consistency with Council Priorities and Goals:

The recommended action is consistent with Council Priority #5: Quality of Life by guaranteeing library programs and services are funded in a timely manner and ensuring community transparency, building trust, and fostering shared ownership of Willows' future. In addition, it also supports the Council's Cross-Cutting Priority: Community Engagement by moving Library Board meetings to shortly before regular Council meetings and after 5:00 pm encouraging greater public participation, as well as moving the meetings into Council Chambers for video recording offering another opportunity for public viewing and participation.

Fiscal Impact:

Other than staff time, there is no fiscal impact by approving the recommended action.



COMMENTS AND REPORTS



CLOSED SESSION