

City of Willows



ANNUAL BUDGET FY 2022-23

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FISCAL YEAR 2022-23
ADOPTED BUDGET

CITY COUNCIL

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MAYOR

Gary Hansen

VICE-MAYOR

Kerri Warren

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(Resigned)

Jeff Williams

COUNCILMEMBER

Bob Griffith

COUNCILMEMBER

EXECUTIVE MANAGEMENT

Marti Brown

CITY MANAGER

Nathan Monck

FIRE CHIEF

BUDGET PREPARATION

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CITY MANAGER

ACKNOWLEDGEMENT

A special thank you to the City Council, the City's Finance Consultant, Department Heads, City employees, City Contractors, and the City's public agency partners who greatly contributed to preparing this year's budget.

Special thanks to Hilgard Muller for his generous donation of photographs included in this year's budget.

THANK YOU!

TABLE OF CONTENTS

Understanding the Budget.....	i
How to Use this Book.....	iii
I. BUDGET QUICK FACTS.....	1
II. EXECUTIVE SUMMARIES.....	2
a. City Manager’s Budget Message.....	2
b. Executive Summary.....	3
III. CITY OF WILLOWS AT-A-GLANCE.....	18
a. History, Quick Facts and Local Economy.....	18
b. City Map and Boundaries.....	19
c. City Governance Structure.....	20
IV. BUDGET OVERVIEW & SUMMARIES.....	21
V. DEPARTMENT BUDGET SUMMARIES.....	27
a. Administration.....	28
b. City Attorney.....	32
c. City Council.....	36
d. Citywide & General Office.....	39
e. Community Development & Services.....	41
f. Finance.....	48
g. Fire.....	52
h. Library.....	59
i. Sheriff.....	63
VI. CAPITAL OUTLAY.....	65
VII. BONDED DEBT & LONG-TERM OBLIGATIONS.....	68
VIII. APPENDICES.....	70
a. Appendix I: Departmental Detailed Budget Summaries.....	71
b. Appendix II: Other Funds – Budget Detail Summaries.....	94

c.	Appendix III: Resolutions: Budget Adoption & Appropriations Limit...	125
d.	Appendix IV: Budget Cycle & Calendar.....	127
e.	Appendix V: Glossary of Terms and Acronyms.....	128
f.	Appendix VI: Capital Improvement Program (in separate attachment)	

UNDERSTANDING THE BUDGET

The Adopted Budget represents the official City spending plan for the year. The following general outline is designed to assist the reader in understanding the information presented in the document. Additional information related to the City and its operations and services can be obtained on its website at www.cityofwillows.org.

THE ROLE OF THE CITY COUNCIL AND CITY MANAGER

The City's governing body consists of a five-member elected City Council that has legislative authority to govern the City, a general law city and municipal corporation of the State of California. Under the Willows Municipal Code, an appointed City Manager has executive authority on behalf of the Council to carry out the Council's priorities and policies, and to ensure that the organization is efficient and effective in the delivery of City services. Under this structure of government, the City Manager proposes the annual City budget to the City Council and, after deliberation and taking public testimony, the Council may amend the city budget and ultimately adopt it for the fiscal year running from July 1 to June 30.

FINANCIAL STRUCTURE & OPERATIONS

Although there are no uniform statewide accounting standards imposed on California's 482 cities, modern municipal budget practices are prescribed by the Government Finance Officers Association that recommends practices and procedures relating to the form and content of the annual city budget. In accordance with these practices, the City uses a modified accrual basis of accounting, and organizes and operates that system on a fund basis. Funds are separate legal or fiscal entities by which resources are allocated and controlled. The City's Budget has the following five major types of funds:

I. *General Fund*

The General Fund is the principal discretionary fund in the City's Budget and is used to finance most governmental operations that are general in purpose and not included in another fund, including the Fire Department, Community Development & Services, Public Works, and other administrative services and functions.

II. *Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of revenue sources that must be spent for specific purposes and on restricted uses. An example of Special Revenue Funds is the Gas Tax Fund.

III. *Enterprise Funds*

Enterprise Funds are used to account for operations of governmental units where the users of the services include the general public, and the costs of providing the services are financed primarily by user charges, similar to a private business. An example is the

Wastewater Enterprise Fund (Sewage) and Water Fund.

IV. Capital Project Funds

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). An example of this is the Capital Projects Fund for acquisition of fire and public works apparatus or capital improvement projects to public facilities.

V. Trust & Agency Funds

These funds are used to account for the assets held for distribution by the City as an agent for another entity for which the City has custodial responsibility and accounts for the flow of assets. An example of this category are library trust funds which are separate legal entities whose funds are held in trust by the City and distributed on behalf of the trust.

BUDGET OVERVIEW, REVENUES & EXPENDITURES

These provide the “big picture” of citywide financing including a quick, at-a-glance fund balances, revenues and expenditures over the past few years by fund (as described in ‘Financial Structures & Operations’).

DEPARTMENT BUDGETS

Department budgets provide a more focused perspective on each department, including total budget, revenue and expenditure details, appropriations, services and supplies, and capital outlay per department. Department budgets may be funded by more than one Fund (e.g., General Fund, Enterprise Fund (Sewage), Gas Tax Fund).

CAPITAL OUTLAY

This chapter outlines one-time capital improvements (e.g., infrastructure) that include new construction, expansion, renovation or replacement of existing facilities or projects. In addition to infrastructure and construction projects, capital outlay may also include the purchase of new apparatus or long-term equipment and software/hardware investments.

BONDED DEBT & LONG-TERM OBLIGATIONS

Municipal budgets also include an explanation of long-term debt such as bonds and/or multi-year loans. This chapter explains the City’s long-term debt in greater detail.

**APPENDICES: RESOLUTIONS, BUDGET CYCLE, GLOSSARY OF TERMS
& CAPITAL IMPROVEMENT PROGRAM**

These appendices include the resolution adopting the budget and the city’s appropriations limit, the budget cycle and calendar, a glossary of finance and budget terms, and the recently adopted Capital Improvement Program (in a separate attachment).

HOW TO USE THIS BOOK

The City Council's Adopted Fiscal Year (FY) 2022-23 Budget for the City of Willows contains citywide budgetary and fiscal policy information as well as detailed departmental budgets. The adopted budget is organized into the following sections:

BUDGET QUICK FACTS

A quick, shorthand list of the city's total projected revenues, expenditures, and General Fund Reserves.

CITY MANAGER'S BUDGET MESSAGE

A letter from the City Manager transmitting this past year's budget and finance highlights, as well as a snapshot of work plans for the upcoming fiscal year.

EXECUTIVE SUMMARY

A summary narrative of the adopted budget, including important highlights of this fiscal year, a high-level overview and changes from the prior year's budget, and other details on specific policy areas that changed in the budget from one year to the next.

WILLOWS-AT-A-GLANCE

An overview of the City's history, as well as its economic, demographic, and financial trends.

BUDGET OVERVIEW & SUMMARIES

The amount of funding recommended for projects, programs and services is driven by available funds and staffing levels, Council goals and objectives, and the resources needed to deliver high quality services to the citizens of Willows. This section summarizes citywide budgeted revenues by source, expenditures by department, revenue and expenditure details, and a budget overview of the Enterprise Fund, Special Funds and Impact Fees.

DEPARTMENT BUDGET SUMMARIES

Explains budgetary information and operational priorities for each of the City's departments. Department information is organized alphabetically by department name and where appropriate includes the following information:

- ✓ Department Mission,
- ✓ Key services offered, divisions and/or functions,
- ✓ A summary of total expenditures and funded positions,
- ✓ Past Accomplishments,
- ✓ Performance Measures,
- ✓ Key areas of focused activity in the upcoming fiscal year, and
- ✓ A comparison table between this and last fiscal year showing the department's expenditures, and changes in expenditures from one year to the next.

CAPITAL OUTLAY

This chapter shows the Council approved list of capital projects for this fiscal year, as well as the budgetary spreadsheets that accompany the list.

BONDED DEBT & LONG-TERM OBLIGATIONS

Outlines the City's debt portfolio and long-term financial obligations.

APPENDICES

Provides resolutions adopting the City's budget and appropriation limits, calendar of the next year's budget cycle and calendar, a glossary of commonly used municipal budgeting terms and acronyms, and the City's recently adopted Capital Improvement Program.

BUDGET QUICK FACTS

General Fund Balances & Reserves

- July 1, 2021, Audited Starting Fund Balance - \$2,052,952
- July 1, 2022, Projected Starting Fund Balance - \$2,197,324
- June 30, 2022, General Fund Surplus - \$417,000
- Total Projected General Fund Reserve - \$2,197,324 (38.5%)

Total Operating Budgeted Revenues

- Total Combined Operating Revenues – \$8,811,577
- Total General Fund Revenues – \$5,633,759
- Total Enterprise Fund Revenues (Sewer) – \$1,862,000
- All Other Special Fund Revenues – \$1,315,818

Total Operating Budgeted Expenditures

- Total Combined Operating Expenditures – \$8,762,984
- Total General Fund Expenditures – \$5,701,496
- Total Enterprise Fund Expenditures (Sewer) – \$1,844,578
- All Other Special Fund Expenditures – \$1,216,910

Total Department Budgets

- Administration - \$287,153
- City Attorney - \$130,000
- City Council - \$24,727
- Community Development & Services - \$937,882
- Finance - \$299,465
- Fire - \$580,167
- Library - \$225,973
- Sheriff - \$1,482,000
- General Office - \$412,298
- Citywide/Non-Departmental - \$1,322,191

Notes:

- Administration includes City Manager and City Clerk positions.
- Community Development & Services includes Building, Planning, Code Enforcement, Public Works, Engineering, Fleet, Facilities, Sewage and Recreation Divisions.
- General Office includes citywide contract services and purchasing such as IT and HR contracted services.
- Non-Departmental includes capital outlay and debt service.

EXECUTIVE SUMMARIES

City Manager's Budget Message

Upon arrival at the City of Willows in August 2021, it quickly became apparent that there was considerable deferred maintenance in the Finance Department particularly as it relates to the budget, including incorrect journal entries, lack of reconciliations, misallocated revenues and expenditures to incorrect budgetary line items, absent revenues not included in the budget (but available), and budgeted expenses no longer in use or funded (e.g., full-time positions budgeted for but not approved). In short, Generally Accepted Accounting Principles (GAAP) were not being used in the management of city finances and the budget.

As a result, the approved fiscal year 2022-23 budget discussed herein represents the culmination of budget cleanup that more accurately reflects city revenues and expenditures, reconciled city Funds, corrected journal entries, and balancing City department needs with what the City can ultimately afford.

On May 27 and June 14, 2022, staff presented to the Council the FY 2022-23 preliminary budget and financial forecast. At those meetings, staff requested City Council feedback and further direction in preparing the final City budget for FY 2022-23. The final Council approved budget is based on Council direction, staff input, and addressing deferred maintenance, as well as equipment and apparatus purchases, in each department.

As also discussed during the May 27, 2022, budget workshop, there are many factors impacting the General Fund budget for the coming fiscal year. Over the course of the last nine months and leading up to development of the budget, staff has focused on correcting the city's accounting and transitioning how fiscal information is presented and accounted for to achieve greater transparency and compliance with GAAP. For example, significant one-time revenues have been recognized from prior fiscal years to ensure GAAP compliance and, more importantly, recognize the City's true fund balances (e.g., last quarter sales tax, Rule 20A).

Moving forward, staff will continue to stabilize the organization by hiring more management staff including a Community Development & Services Director, Accounting Manager, and City Clerk/Assistant to the City Manager, as well as promoting the Superintendent of Public Works position from non-management to mid-management. In the Finance Department, staff will focus on moving the City's finance software system to a modern state-of-the-art finance software and licensing program, refining account structures (e.g., cleanup Chart of Accounts), and increase staff training. Future years will continue to require addressing deferred maintenance and cleanup in every department as we also focus on increased economic development and promoting private investment in the city. Thank you.

Sincerely,
Marti Brown,
City Manager

Executive Summary

The following is a summary of the Fiscal Year 2022-23 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On May 27 and again on June 14, 2022, the City Council was provided with a preliminary overview of the General Fund and Sewer Fund (the City's two largest funds encompassing the majority of fiscal activity). The final budget presented herein incorporates any changes to fund schedules previously presented and includes budgetary information for all citywide funds.

Although forecasts for revenues most impacted by the Pandemic (e.g., sales tax, transient occupancy tax) have fully recovered from COVID Pandemic lows, factors including the ongoing recovery from the COVID-19 Pandemic, inflation levels not seen for 40 years, and geo-political concerns all impact the City's current and future fiscal framework. As the economy continues to be impacted by these negative externalities, staff will periodically present updates to this budget after its final adoption in a manner similar to the updates provided over the last several months.

Combined operating budget estimated revenues for the 2022-23 fiscal year are \$8.8 million, compared to an estimated \$11.9 million for FY 2021-22. Total planned spending for FY 2022-23 is \$8.8 million, compared to \$10.2 million anticipated for FY 2021-22.

Citywide Revenues

Total estimated revenues for FY 2022-23 decrease by approximately \$3.1 million from the FY 2021-22 estimated actuals. The decrease in overall expected revenues can be wholly attributed to the one-time collection of project-related grant and other sources for activities expected to be completed in FY 2021-22 or early FY 2022-23. These projects include Basin Street, Sycamore Street Apartments, South Willows Infrastructure and Rumiano Cheese Company.

Citywide Expenditures

Anticipated expenditures for FY 2022-23 are \$8.8 million, a decrease of approximately \$1.5 million from the \$10.2 million anticipated by the end of FY 2021-22. Similar to the year-over-year reduction in revenues, much of the decrease in overall expenditures can be attributed to one-time expenditures related to the Basin Street, Sycamore Street Apartments, South Willows Infrastructure and Rumiano Cheese Company projects. Additionally, it should be noted that all positions including those that are currently vacant are budgeted for the entirety of the fiscal year (e.g., no salary savings are built in) to assure adequate levels of appropriation authority consistent with the demand for services.

Taken as a whole, the above estimates indicate the City will spend approximately \$49,000 more that it will collect in revenue during the coming fiscal year, resulting in uses of carryover monies and fund balance earmarked primarily for capital outlay (e.g., ARPA funded) and debt service in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds while laying out respective financial plans for FY 2022-23 consistent with strategies and directives set forth by the City Council.

A brief overview of the City’s major funds is presented below:

General Fund

FY 2022-23 General Fund Proposed Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$ 5,036,627	\$ 4,749,232
FY 2022-23 Proposed Budget	\$ 5,633,759	\$ 5,701,496

The FY 2022-23 General Fund Final Budget reflects revenues of \$5,633,759 and expenditures of \$5,701,496. Expenditures are higher than revenues by \$67,737 primarily due to an array of anticipated one-time expenditures built into the Proposed Budget for the coming year. The anticipated deficit is expected to be funded by General Fund Reserves added from the \$287,395 surplus projected for FY 2021-22. A discussion of noted changes in revenues and expenditures follows below.

General Fund Revenues

FY 2022-23 budgeted revenues of \$5,633,759 reflects an approximate \$597,000 increase from revenues anticipated to be collected by the close of FY 2021-22. General Fund Revenues have significantly evolved over the past two fiscal years. As discussed in a prior presentation to the City Council, FY 2020-21 revenues were updated on a one-time basis consistent with revenue recognition practices. The following one-time revenues were recognized in FY 2020-21:

- Sales Tax Accrual (one month) ~ \$150,000,
- Transient Occupancy Tax (one quarter) ~ \$120,000,
- Sale of PG&E Rule 20-A funds ~ \$400,000,
- SLESF Fund Balance transfer to General Fund ~ 46,000, and
- Gas Tax Administration Fund Balance transfer to General Fund ~ \$8,000.

Recognition of the revenues ultimately led to an unaudited increase to General Fund balance during FY 2020-21 of \$798,487, which in turn, increased total General Fund Reserves at year end (June 30, 2021) to \$1.9 million.

For FY 2022-23, it is anticipated that the General Fund will receive \$5,633,759 in total revenues. This amount assumes a 2.5% increase in property taxes and a 2.0% increase in sales taxes, the City's two largest revenue sources in the General Fund. Similarly, the City's Transient Occupancy Tax is projected to grow by 2% as the economy and region recovers from the impacts of the COVID-19 Pandemic.

The General Fund revenues for FY 2022-23 also include a one-time \$700,000 transfer from the American Rescue Plan Act (ARPA) Fund to all or a portion of certain one-time expenditures discussed at the May 27, 2022, General Fund Overview. The City will receive a total of \$1.45 million in ARPA funding (spread over two fiscal years), which may essentially be used towards any "Government Purpose." As such, staff is recommending the City use a portion of these funds for necessary one-time capital and deferred maintenance-related items in FY 2022-23. These items are noted in the General Fund Expenditure section below.

General Fund Expenditures

FY 2022-23 budgeted expenditures of \$5,701,496 reflects an approximate increase of \$952,000 in anticipated expenditures to be incurred in FY 2021-22. Most of the expenditure increase is the result of one-time purchases identified by City staff, followed by the addition of four new positions citywide.

One-time capital needs and other supplemental requests built into the General Fund budget are as follows:

- Master Fee Schedule Update - \$30,000,
- ERP System (Financial / Payroll / Community Development / Business Licenses / Parks / Etc.) - \$55,000 (note: this amount for two years),
- Fire Department Equipment - \$90,000:
 - Thermal Imaging Camera - \$12,000,
 - Defibrillator - \$6,500,
 - Structural Firefighting Equipment - \$10,500,
 - Hoses / Nozzles - \$55,000,
 - Mini-Split AC Unit - \$6,000,
 - Fire Dept will pursue grants for Radios and SCBA equipment,
- Update Municipal Code (two-year project) - \$150,000 (90% General Fund),

- Upgrade Audio / Visual in Council Chambers - \$25,000,
- Public Works Department Equipment - \$349,000:
 - Flat Bed Truck - \$60,000 (60% General Fund),
 - Dump Truck - \$100,000 (90% General Fund),
 - Side-by-Side (x2) – \$30,000,
 - Backhoe - \$110,000 (80% General Fund),
 - Civic Center Repairs - \$100,000, and
 - Security Gate @ Corporation Yard - \$10,000 (50% General Fund).

In addition to the one-time needs identified above, there are four new positions also built into the proposed budget:

- Accounting Manager:
 - General Fund fully loaded cost = \$114,291,
- Community Development & Services Director:
 - General Fund fully loaded cost = \$134,201,
 - Note: Some costs could be offset by projects with dedicated sources of funding (e.g., grants, reimbursements).
- 2.0 FTE Parks/Public Works Maintenance Worker II (partially funded by Sewer):
 - General Fund fully loaded cost = \$97,492.

Please note, 25% of the two new Maintenance Worker positions, the three existing Maintenance Worker, and one Superintendent position are budgeted in the City’s Sewer Enterprise Fund. The final cost allocation of these positions to the Sewer Fund will be facilitated on an actual basis – that is, only the hours documented by Public Works staff as having worked in Sewer Enterprise activities will be charged to the Sewer Fund. The 25% amount merely represents an estimate and is only used for budgeting purposes.

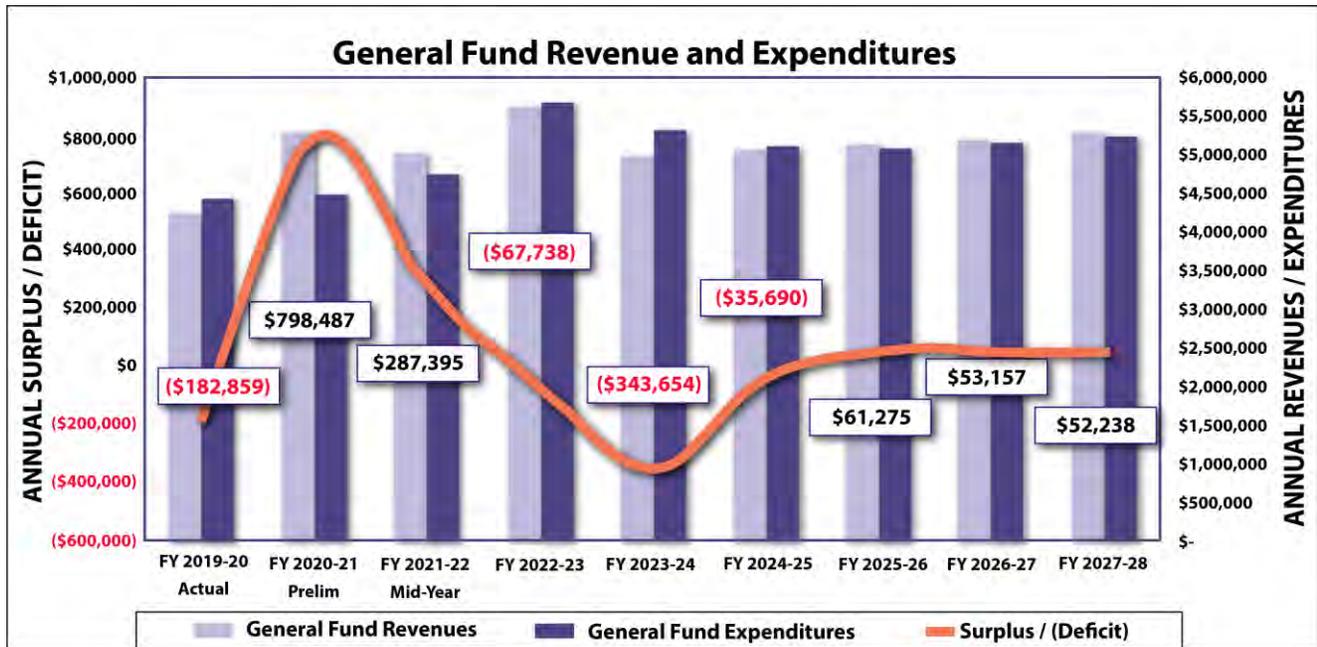
General Fund Reserves

Considering the above information, staff is recommending a preliminary General Fund Budget that uses \$67,737 in reserves. Total General Fund reserves are anticipated to be approximately \$2.13 million at the end of FY 2022-23. This amount represents 37.4% of all General Fund expenditures anticipated for FY 2022-23. Projected reserve levels as of June 30, 2023, are expected to include:

- \$200,000 Working Capital Reserve
 - \$5,000 Capital Reserve
 - \$1,924,587 Undesignated Reserves
-
- \$ 2,129,587 Total General Fund Reserves

General Fund Forecast

The General Fund forecast which incorporates the aforementioned one-time and ongoing revenues and expenditures is shown below. It should be noted that the \$343,654 deficit noted for FY 2023-24 includes additional one-time expenditures identified by staff that are not specifically funded by another source (unlike the \$700,000 in ARPA funds transfer added to the FY 2022-23 General Fund budget).



ENTERPRISE FUNDS

The City currently has two Enterprise Funds – the Sewer Fund and the Water Fund. These funds are treated as “business-type” funds whereby all support for the enterprise activity is paid directly by those who benefit from the service – the rate payers. The proposed budgets for the Sewer and Water Funds are discussed below.

Sewer Enterprise Fund

FY 2022-23 Sewer Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$ 1,615,355	\$ 1,044,040
FY 2022-23 Proposed Budget	\$ 1,855,000	\$ 1,839,578

FY 2022-23 Sewer Fund revenues are currently projected to be approximately \$240,000 higher than those budgeted in FY 2021-22. This increase is primarily due to a programmed rate increase

scheduled for July 1, 2022. FY 2022-23 Sewer Fund expenditures are recommended to be approximately \$796,000 higher than those budgeted in the prior year primarily due to the inclusion of the first debt service payment on the recently refunded Sewer Bonds and capital projects added consistent with the Capital Improvement Plan and the Sewer Fund’s anticipated share of one-time projects noted in the General Fund.

It is anticipated that the Sewer Fund will have approximately \$1.45 million in Fund Balance at the end of FY 2022-23. The \$1.45 million ending Fund Balance assumes all capital projects budgeted for FY 2022-23 are completed by the end of the fiscal year.

Water Fund

FY 2022-23 Water Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$7,025	\$15,000
FY 2022-23 Proposed Budget	\$7,000	\$5,000

FY 2022-23 Water Fund revenues are projected to be essentially flat with those anticipated to be collected in FY 2021-22. Water Fund expenditures are projected to be approximately \$10,000 less than originally budgeted to account for lower engineering fees.

It is anticipated that the Water Fund will have approximately \$489 in fund balance/working capital remaining on June 30, 2023. At the present time, there are no capital projects appropriated in the City’s Water Fund.

SPECIAL REVENUE FUNDS – TRANSPORTATION

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

Gas Tax Funds

FY 2022-23 Gas Tax Funds Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$164,680	\$302,579

FY 2022-23 Proposed Budget	\$155,937	\$143,500
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FY 2022-23 Gas Tax revenues are projected to be approximately \$9,000 less than those anticipated to be collected during FY 2021-22. This slight reduction is consistent with forecasted allocations available from the California City Finance website. FY 2022-23 Gas Tax Fund expenditures are projected to be approximately \$159,000 lower than those anticipated for FY 2021-22 due to a reduction in capital expenditures anticipated to be completed in FY 2021-22 (e.g., North Lassen Street Rehabilitation). For FY 2022-23, a \$70,000 capital budget consisting of street maintenance, reconstruction and resurfacing is recommended. It is anticipated that the Gas Tax Funds will have approximately \$263,000 in fund balance remaining on June 30, 2023.

RMRA / SB-1 Funds

FY 2022-23 RMRA / SB-1 Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$130,351	\$100,000
FY 2022-23 Proposed Budget	\$124,497	\$0

FY 2022-23 RMRA/SB-1 revenues are projected be approximately \$6,000 less than those anticipated to be collected during FY 2021-22. This slight reduction is consistent with forecasted allocations available from the California City Finance website. At this time, there are no expenditures recommended for FY 2022-23.

It is anticipated that the RMRA/SB-1 Fund will have approximately \$382,000 in fund balance remaining on June 30, 2023.

RSTP Fund

FY 2022-23 RSTP Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$762,195	\$675,000
FY 2022-23 Proposed Budget	\$87,195	\$60,000

FY 2022-23 RSTP Fund revenues are projected to be approximately \$675,000 less than those anticipated to be collected during FY 2021-22. This reduction in revenues is due to an anticipated

one-time receipt of STIP funding from the State of California to be used towards the North Lassen Street Project. Similarly, expenditures are also projected to be \$615,000 lower during FY 2022-23. A \$60,000 capital budget consisting of street resurfacing is recommended for FY 2022-23. It is anticipated that the RSTP Fund will have approximately \$389,000 in fund balance remaining on June 30, 2023. The funds can be used towards applicable streets-related purposes.

SPECIAL REVENUE FUNDS – LIBRARY

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

County Library / Literacy Pass-Through Funds

FY 2022-23 County Library / Literacy Pass Through Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$144,215	\$230,382
FY 2022-23 Proposed Budget	\$148,000	\$124,300

FY 2022-23 County Library Fund revenues are projected to be approximately \$4,000 higher than those anticipated to be collected during FY 2021-22. This increase is primarily related to the anticipated receipt of a \$50,000 Library Literacy Grant from the State of California. Additionally, it is anticipated that the library will receive funding from Glenn County at the same level experienced in FY 2021-22. This funding covers a share of costs associated with the Willows branch library.

FY 2022-23 County Library Fund expenditures are projected to be approximately \$106,000 less than those anticipated for FY 2021-22. This reduction in expenditures is related to a decreased transfer out of the County Library Fund to the General Fund. The transfer out essentially covers costs related to the Willows Branch, which are wholly accounted for in the General Fund.

It is anticipated that the County Library/Literacy Funds will have approximately \$54,000 in fund balance remaining on June 30, 2023, which may be used toward any library purpose.

Zip Books Fund

FY 2022-23 Zip Books Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$9,900	\$9,900
FY 2022-23 Proposed Budget	\$0	\$0

Both revenues and expenditures anticipated for the Zip Books Fund are updated to the budget as funds are received (typically at mid-year). It is anticipated that the Zip Books Fund will have approximately \$1,900 in fund balance remaining on June 30, 2023.

Northnet Training Fund

There was no fiscal activity originally budgeted nor are there any revenue or expenditure changes recommended for the Northnet Training Fund. This fund is expected to have \$4,768 in fund balance remaining by June 30, 2023.

CLSA Delivery Fund

FY 2022-23 CLSA Delivery Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$6,806	\$12,000
FY 2022-23 Proposed Budget	\$7,500	\$12,000

Revenues anticipated to be received in the CLSA Delivery Fund have been updated to account for E-Rate revenues anticipated to be received during FY 2022-23. Expenditures for broadband costs are at the levels incurred in the prior year. It is anticipated that the CLSA Delivery Fund will have approximately \$7,200 in fund balance remaining on June 30, 2023.

SPECIAL REVENUE FUNDS – MISCELLANEOUS OPERATIONAL

The City’s Miscellaneous Operational Special Revenue Funds include the Certified Access, Willows L&L, Recreation Reimbursement, Recreation Cultural, Community Discretionary, Mall Maintenance and State Recycling Grant funds. These funds may only be used for fund-specific purposes and are discussed below.

Certified Access (ADA) Fund

FY 2022-23 Certified Access (ADA) Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$200	\$0
FY 2022-23 Proposed Budget	\$200	\$0

Revenues anticipated to be received in the Certified Access (ADA) fund have been updated to account for a portion of the business license fees received specific to ADA Access upgrades. There are no expenditures anticipated for FY 2022-23. These funds may be used towards any eligible ADA purpose. It is anticipated that the Certified Access (ADA) Fund will have approximately \$8,400 in fund balance remaining on June 30, 2023.

Willows Lighting & Landscaping Fund

FY 2022-23 Willows Lighting & Landscaping Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$25,250	\$6,550
FY 2022-23 Proposed Budget	\$25,250	\$9,250

Revenues anticipated to be received in the Willows Lighting and Landscaping Fund during FY 2022-23 are static with those anticipated for FY 2021-22. Expenditures in the various districts are budgeted at levels experienced in FY 2019-20; and may be updated consistent with the needs in the districts discussed in the Annual Engineer's Report. It is anticipated that the Willows Lighting and Landscaping Fund will have approximately \$77,800 in fund balance remaining on June 30, 2023, which may be used towards any applicable expenditure as discussed in the Annual Engineer's Report.

Recreation Reimbursement Fund

Fiscal activity in the Recreation Reimbursement Fund has been added to the City's General Fund beginning in FY 2022-23. The General Fund accounts for all recreation activity citywide.

Recreation Cultural Fund

Fiscal activity in the Recreation Cultural Fund has been added to the City's General Fund beginning in FY 2022-23. The General Fund accounts for all recreation activity citywide.

Community Discretionary Fund

FY 2022-23 Community Discretionary Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$20,000	\$50,588
FY 2022-23 Proposed Budget	\$20,000	\$33,500

Revenues anticipated to be collected during FY 2022-23 remain unchanged from the prior year at \$20,000. This amount represents loan payment program income that can be “defederalized” and used for any discretionary purpose. Expenditures for the Community Discretionary Fund are anticipated to be lower in FY 2022-23 by approximately \$17,000 due to the elimination of residual costs related to the Housing Element update. It is anticipated that the Community Discretionary Fund will have approximately \$19,800 in fund balance remaining on June 30, 2023.

Mall Maintenance Fund

FY 2022-23 Mall Maintenance Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$0	\$0
FY 2022-23 Proposed Budget	\$0	\$8,800

Mall Maintenance Fund appropriations are carried over from FY 2021-22 in the amount of \$8,800 and are anticipated to be used towards applicable costs. It is anticipated that the Mall Maintenance Fund will have approximately \$14,400 in fund balance remaining on June 30, 2023.

State Recycling Grant Fund

FY 2022-23 State Recycling Grant Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$0	\$0
FY 2022-23 Proposed Budget	\$0	\$0

There are no revenues or expenditures recommended in the State Recycling Grant Fund. To the extent any grant funding is received, these funds may be used towards applicable recycling expenditures. It is anticipated that the State Recycling Grant Fund will have approximately \$9,000 in fund balance remaining on June 30, 2023, which may be used towards any recycling-related purpose (e.g., equipment purchases, recycle bins).

SPECIAL REVENUE FUNDS – CDBG / HOUSING

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

CDBG Housing Fund

FY 2022-23 CDBG Housing Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$20,000	\$20,000
FY 2022-23 Proposed Budget	\$20,000	\$20,000

Both revenues and expenditures are budgeted at \$20,000 to account for the anticipated receipt of loan payments and subsequent transfer out to the Community Discretionary Fund, respectively. It is anticipated that the CDBG Housing Fund will have no fund balance remaining at the end of the fiscal year as all amounts are defederalized.

HOME Program Income Fund

FY 2022-23 HOME Program Income Loan Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$0	\$3,400
FY 2022-23 Proposed Budget	\$0	\$0

There are no revenues and expenditures anticipated in the HOME Program Income Fund for FY 2022-23. As the loans in this fund are paid back, funds will become available for future loans

and/or program administrative expenditures. It is anticipated that the HOME Program Income Fund will have a negative fund balance of (\$1,069) as of June 30, 2023, which will ultimately be made up as loans are paid off.

SPECIAL REVENUE FUNDS – PROJECTS

The City’s Project Special Revenue Funds include the CDBG Over the Counter, Basin Street, EDA Grant, SB-2 Grant and CDBG HOME Grant funds. These funds are typically only permitted to be used for project-specific purposes. These funds are opened to account for project-specific activity during a defined time period. As project activity winds down and projects are completed, the fund is closed out.

CDBG OTC Grant / Loan Fund

FY 2022-23 CDBG OTC Grant / Loan Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$1,610,253	\$1,614,721
FY 2022-23 Proposed Budget	\$0	\$0

The CDBG Over the Counter (OTC) Grant/Loan Fund accounts for project activity associated with the Rumiano Cheese Company grant/loan project. Both revenues and expenditures have been updated to account for fiscal activity to date. It should be mentioned that both revenue and expenditures may increase by the end of the current fiscal year, in which case the fund activity will be updated at year-end. This fund will require a full reconciliation to assure all project revenues and expenditures are accounted for. It is anticipated that CDBG/OTC Grant Fund will have approximately \$15,800 remaining in grant proceeds to be used towards administrative costs.

Basin Street Fund

FY 2022-23 Basin Street Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$557,528	\$725,562
FY 2022-23 Proposed Budget	\$0	\$0

The Basin Street Fund accounts for project activity associated with upgrades made to Basin Street and funded by an Over the Counter (OTC) CDBG Grant. Revenues for FY 2021-22 have been

updated to account for amounts due to officially close this fund out once a determination is made as to how much funding remains on the CDBG Grant. Similar to the CDBG OTC Grant/Loan Fund, this Fund will require a full reconciliation to assure all project revenues and expenditures are accounted for.

EDA Grant Fund

FY 2022-23 EDA Grant Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$511,000	\$0
FY 2022-23 Proposed Budget	\$669	\$0

The EDA Grant Fund accounts for project activity associated with the South Willows Infrastructure Projects. Revenues for FY 2021-22 have been updated to account for the two remaining payments due from the Federal Economic Development Administration (EDA) to close this grant out. It is anticipated that there will be a fund balance of \$123,115 remaining when this fund is fully reconciled and closed out. Once fully reconciled, these funds may be used towards any eligible project-related expense, including administrative costs.

SB-2 Grant Fund

FY 2022-23 SB-2 Grant Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$74,199	\$50,000
FY 2022-23 Proposed Budget	\$0	\$0

The SB-2 Grant Fund accounts for project activity associated with SB-2 grant eligible activity. There are no revenue or expenditures anticipated for this fund during FY 2022-23. It is anticipated that this fund will be closed out at the end of FY 2021-22.

HOME Grant Fund

FY 2022-23 HOME Grant Fund Proposed Final Budget:

	Revenues	Expenditures
FY 2021-22 Estimated Actuals	\$460,099	\$442,760
FY 2022-23 Proposed Budget	\$0	\$8,878

The HOME Grant Fund accounts for project activity associated with the Sycamore Street Apartments project. Both revenues and expenditures have been updated to account for fiscal activity to date. Anticipated expenditures for FY 2022-23 include grant close-out costs related to administrative reimbursements. It is anticipated that this Fund will continue into FY 2022-23 until the project is officially closed out.

SPECIAL REVENUE FUNDS – IMPACT FEES

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

Revenues and expenditures for most Impact Fee funds do not have any revenues or expenditures budgeted for FY 2022-23 due to the unpredictable nature of when actual revenues will be received and there are no projects budgeted for. It should be mentioned that the Fire Impact Fee Fund includes an appropriation of \$65,938 for the debt service on a recently purchased fire truck. Anticipated fund balances by June 30, 2023, for each of the Impact Fee Funds are as follows:

- Fire - \$0,
- Police - \$60,727,
- Storm Drain - \$143,741,
- Library - \$141,490,
- Streets - \$181,856,
- Parks - \$333,153, and
- I-5 Interchange - \$387,928.

WILLOWS AT-A-GLANCE

History of Willows

Willows (formerly Willow) is a city in and the county seat of the County of Glenn, California, located about 30 miles (48 km) southwest of Chico. The city derives its name from a cluster of prolific willows which grew on the plains about a mile east of the town. The city is home to several regional government offices including the California Highway Patrol, California Department of Motor Vehicles, the United States Bureau of Reclamation and headquarters of the Mendocino National Forest, which comprises about one million acres (404,686 ha) of Federal land located mostly in mountainous terrain west of Willows. Other local agencies in Willows also include the Glenn-Colusa Irrigation District, Provident Irrigation District and Kanawha Water District.

The willow post office opened in 1862; the name was changed to Willows in 1916. The current post office building, which was built in 1918, is listed on the National Register of Historic Places. The Willows Auxiliary Field (1942-1945) was used for training World War II pilots.

Geography

According to the United States Census Bureau, the city has a total area of 2.9 square miles (7.5 km²), of which, 2.8 square miles (7.3 km²) of it is land and 0.03 square miles (0.078 km²) of it (0.92%) is water.

Demographics

Population: 6,244

(based on 2021 Census estimates)

Persons Living in Poverty: 18.8%

Ethnicity:

European-American – 53.3%

Latino – 29.9%

Asian – 10.2%

African-American – 1.7%

Other Ethnicities – 4.9%

Housing:

Owner-Occupied: 46.9%

Education:

High School Graduate or higher: 81.2%

Bachelor's Degree or higher: 16.3%

Age Distribution:

Persons under 5 years of age: 8%

Persons under 18 years of age: 28.3%

Persons over 65 years of age: 16.9%

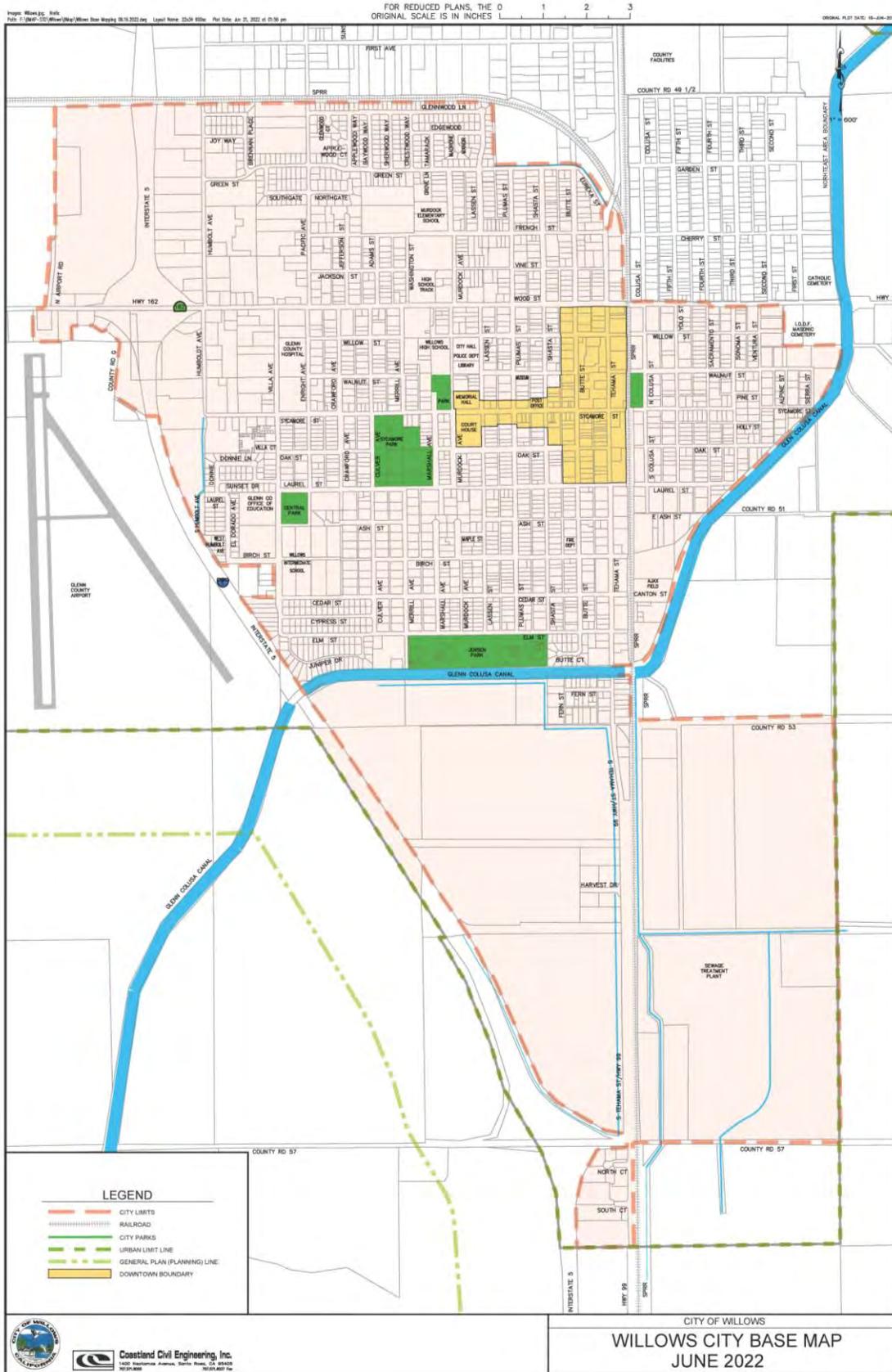
Income & Poverty:

Median Household Income: \$48,140

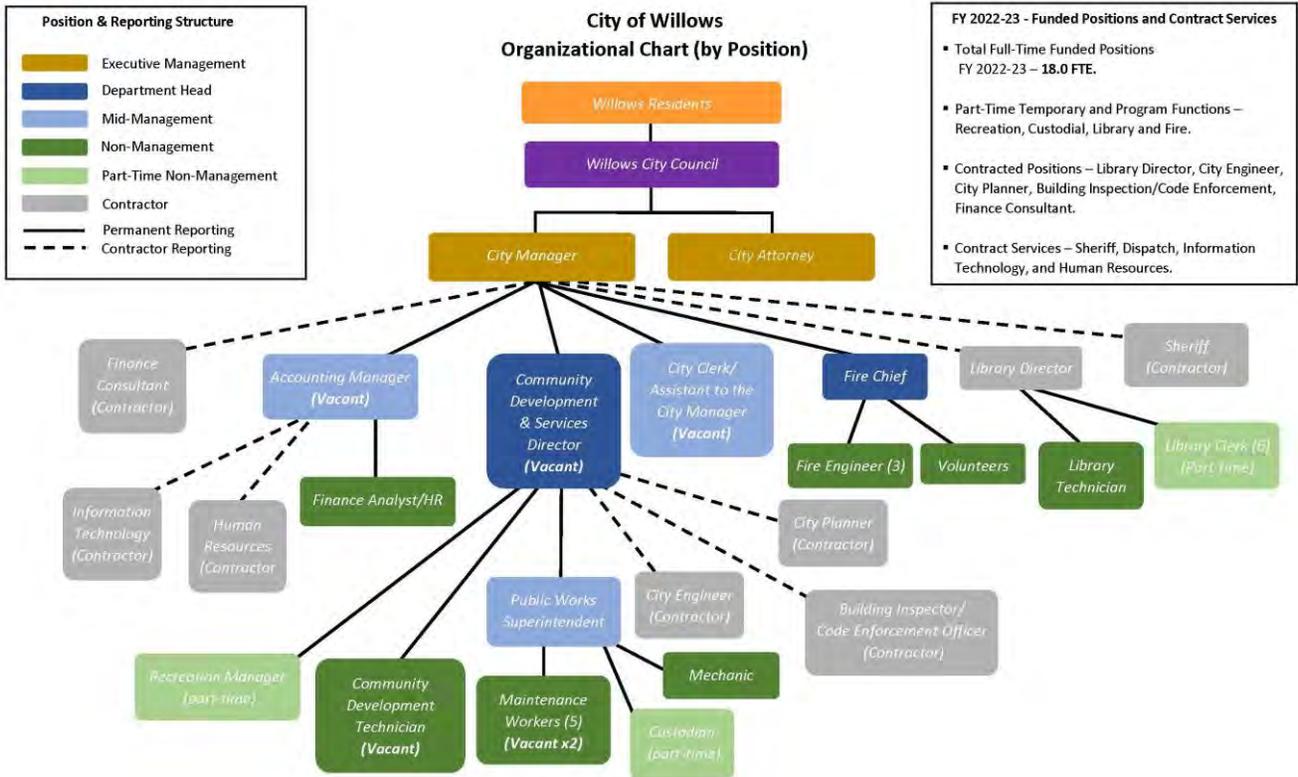
Employment:

Unemployment Rate: 5.8%

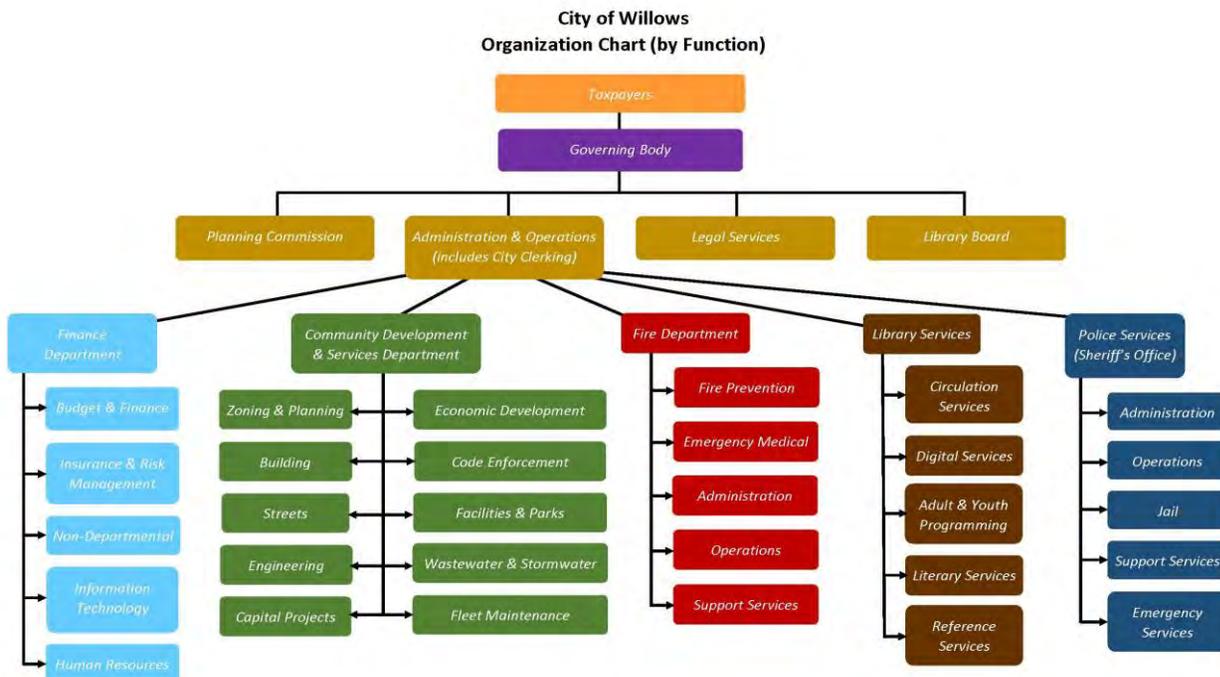
City of Willows Boundaries and Limits



Organizational Chart by position



Organizational Chart by Function



BUDGET OVERVIEW & SUMMARIES

Fund Balances

The July 1, 2021, Audited General Fund Starting Fund Balance was \$2,052,952 with FY 2021-22 budgeted revenues reaching \$5,036,627 and expenses reaching \$4,749,232. The FY 2022-23 Projected Starting Fund Balance is \$2,197,324.

By refinancing the City's Unfunded Pension Liability in 2021 via a Pension Obligation Bond (POB), the General Fund debt service was reduced thereby increasing the Fund Balance. Current General Fund debt service totals \$898,523 for FY 2022-23. No new General Fund debt is planned for this fiscal year. Debt service is further discussed in the Bonded Debt Chapter.

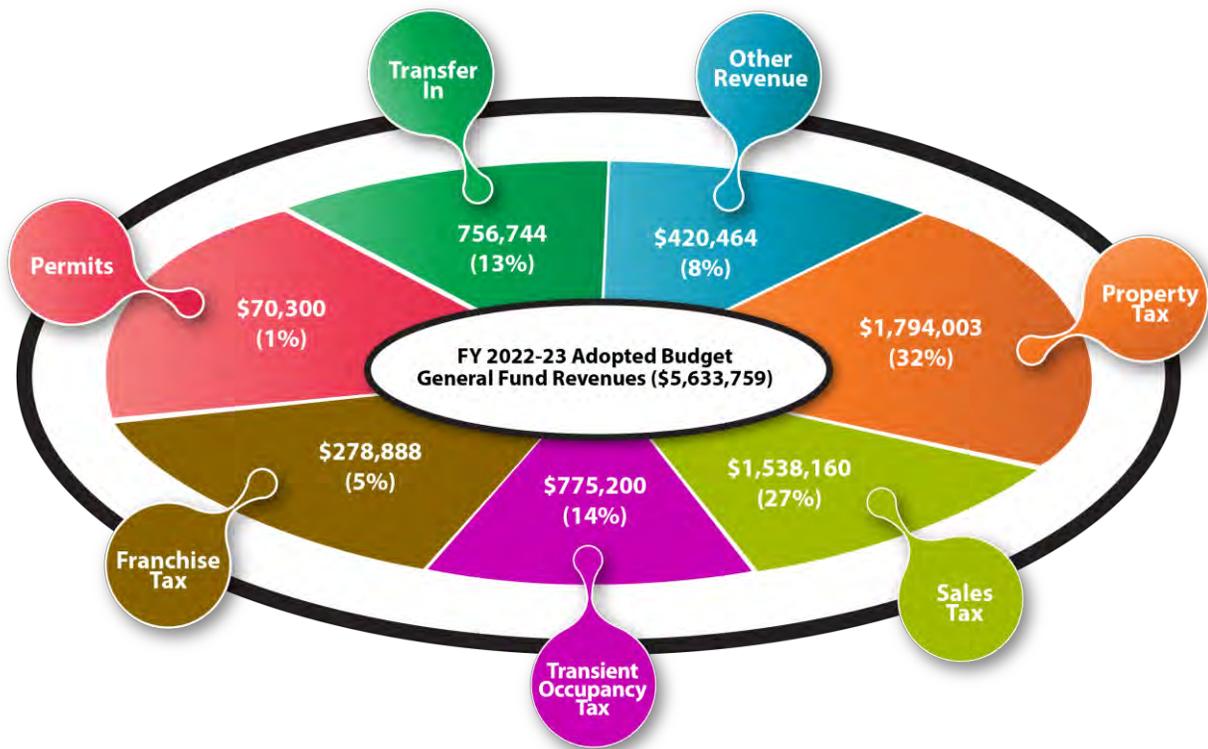
Enterprise Funds (e.g., Sewage, Water) have a Projected Starting Fund Balance as of July 1, 2022, of \$1,433,231. By refinancing the City's Certificates of Participation (COP) in 2021, the Enterprise Fund (Sewage) debt service was reduced thereby increasing the Fund Balances. Current Enterprise Fund debt service totals \$231,912 for FY 2022-23. No new Enterprise Fund debt service is planned for this fiscal year.

All other Special Funds mostly show a modest increase over this fiscal year or remain stable with the exception of CLSA Delivery (library), Community Discretionary, and Mall Maintenance. Those three funds show a modest decrease in fund balance by the end of the fiscal year.

Impact Fee Funds remain stable as few expenditures for these funds have been identified with the exception of CDBG and Fire. CDBG funds will be expended to pay for any remaining grant/loan monitoring by a contractor and Fire Impact Fees will continue to be used to pay for a Fire Apparatus loan.

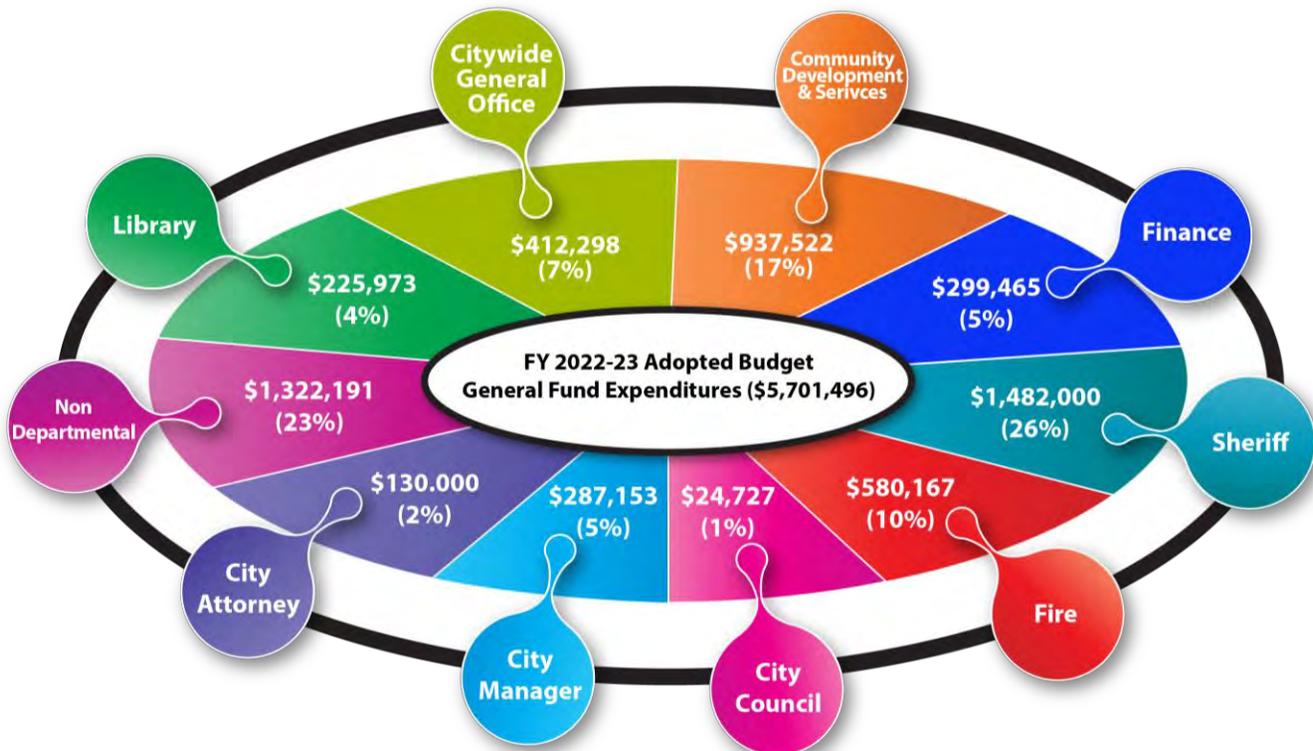
Total Projected Citywide General Fund Revenues: Where does it come from?

Total projected General Fund revenues for FY 2022-23 are \$5,633,759. This is a 10.6% increase in revenue over the prior fiscal year. The majority of the increase is due to transfers into the General Fund recognizing a one-time sales tax adjustment and the sale of utility credits to PG&E (Rule 20A monies). As the chart below indicates, the majority of the City's revenues are derived from property (32%), sales (27%) and transient occupancy (14%) taxes totaling \$4,107,363. The remaining revenues are derived from franchises (5%), permits (1%), transfers in (13%) and other revenues (e.g., licenses, fines) (8%) bring total General Fund revenues to \$5,633,759 for FY 2022-23.



Total Projected General Fund Expenditures: How is the revenue spent?

The City's General Fund expenditures total \$5,701,496. It is fairly balanced with 36% allocated to public safety, 17% to Community Development & Services (e.g., Planning, Building, Code Enforcement, Engineering, Public Works, Fleet, Facilities, Capital Projects), 17% to all other departments and administration with staff, and 30% to Citywide/General Office and Non-Departmental (e.g., insurances, debt, capital projects).



General Fund Revenues & Expenditures

As the following tables show, total General Fund revenues for FY 2022-23 are projected to be \$5,633,759 and total expenditures are projected to be \$5,701,496. The increased one-time expenditures will be funded by the City's General Fund Reserve.

City of Willows FY 2022-23 Proposed Budget General Fund Revenue Detail

Description	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Property Taxes	\$ 861,112	\$ 900,634	\$ 1,055,000	\$ 1,081,375
Property Tax in Lieu of Vehicle License Fee	620,286	644,875	680,320	697,328
Sales Taxes	1,414,514	1,666,674	1,508,000	1,538,160
Transient Occupancy Taxes	762,924	840,303	760,000	775,200
Real Property Transfer Tax	18,945	12,274	15,000	15,300
TOTAL TAXES	\$ 3,677,781	4,064,760	4,018,320	4,107,363
Franchise - Gas & Electric	\$ 54,920	58,631	58,500	58,793
Franchise - Water	48,055	48,317	47,000	47,235
Franchise - Cable TV	35,544	37,251	37,000	37,185
Franchise - Garbage	66,730	103,167	135,000	135,675
TOTAL FRANCHISES	\$ 205,249	247,366	277,500	278,888
Business Licenses	\$ 20,310	31,158	20,000	20,000
TOTAL LICENSES	\$ 20,310	31,158	20,000	20,000
Park Permits	\$ 1,050	969	1,300	1,300
Encroachment Permits	4,728	6,689	4,000	4,000
Building Permits	74,041	90,349	65,000	65,000
TOTAL PERMITS	\$ 79,819	98,007	70,300	70,300
Traffic Fines	\$ 6,299	5,110	5,000	5,000
Other Fines	7,005	1,221	133	133
TOTAL FINES & FORFEITURES	\$ 13,304	6,331	5,133	5,133
Building Rents and Leases	\$ 26,310	39,200	43,000	43,000
Interest Earnings	18,277	11,526	10,000	10,000
Gain / Loss on Sale of Securities	77	(1,111)	-	-
TOTAL INTEREST & RENTALS	\$ 44,664	\$ 49,615	\$ 53,000	\$ 53,000
Ending Fund Balance	<u>\$ 1,111,442</u>	<u>1,909,929</u>	<u>2,197,324</u>	<u>2,129,587</u>
<i>Less - Fund Balance Assigned for:</i>				
Working Capital	\$ 200,000	200,000	200,000	200,000
Capital Projects	5,000	5,000	5,000	5,000
Unassigned Fund Balance	<u>\$ 906,442</u>	<u>1,704,929</u>	<u>1,992,324</u>	<u>1,924,587</u>

**City of Willows
FY 2022-23 Proposed Budget
General Fund Revenue Detail**

<u>Description</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
Public Safety - Proposition 172	\$ 18,448	25,269	27,750	28,305
Supplemental Law Enforcement (SLESF)	-	-	156,000	156,000
Booking Fees	662	1,531	500	500
State Mandated Cost Reimbursement	-	-	-	-
CalTrans Street Sweeping	2,951	-	3,936	3,936
COVID Funding	-	76,651	-	-
Rule 20-B Sales	-	429,952	-	-
TOTAL FROM OTHER AGENCIES	\$ 22,061	533,403	188,186	188,741
Engineering Fees	\$ -	-	400	400
Plan Check Fees	49,279	34,690	25,000	25,000
Planning & Zoning Fees	5,547	17,021	12,000	12,000
Public Works Fees	-	121	-	-
Fire Department Fees	44,001	52,287	45,000	45,000
Sewer Admin Fees	-	-	39,440	39,440
Weed Abatement	8,502	9,037	3,500	-
DIF Administration	1,369	12,461	750	750
Vehicle Release Fees	1,852	-	-	-
Transaction Fees	1,061	919	1,000	-
Recreation Fees	-	-	-	17,000
Swimming Pool Fees	9,734	50	8,000	8,000
TOTAL SERVICE CHARGES	\$ 121,345	126,586	135,090	147,590
TOTAL OTHER REVENUES	\$ 47,301	19,470	46,943	6,000
TOTAL TRANSFERS IN	\$ 5,000	106,395	222,155	756,744
TOTAL GENERAL FUND	\$ 4,236,834	\$ 5,283,091	\$ 5,036,627	\$ 5,633,759

Enterprise Funds, Special Funds and Impact Fees

The following tables outline the fund balances for the City's Enterprise Funds (e.g., Sewage, Water), all of the City's Special Funds (e.g., Gas Tax, CDBG), and its Impact Fee Funds (e.g., Parks, Police, Fire).

City of Willows Budgeted Revenues / Expenditures / Fund Balance Fiscal Year 2022-23 Proposed Budget

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
General Fund	\$ 2,197,324	\$ 5,633,759	\$ 5,701,496	\$ 2,129,587	\$ (67,737)	\$ 659,000
Enterprise Funds						
318 / 321 - Sewer Enterprise	\$ 1,434,742	1,855,000	\$ 1,839,578	\$ 1,450,164	\$ 15,422	\$ 456,000
325 - Water Enterprise	(1,511)	7,000	5,000	489	2,000	-
<i>Total Enterprise Funds</i>	<u>\$ 1,433,231</u>	<u>\$ 1,862,000</u>	<u>\$ 1,844,578</u>	<u>\$ 1,450,653</u>	<u>\$ 17,422</u>	<u>\$ 456,000</u>
Special Revenue Funds						
TRANSPORTATION						
314-317 / 372 Gas Tax	\$ 251,000	\$ 155,937	\$ 143,500	\$ 263,437	\$ 12,437	\$ 70,000
306 / 311 - RMRA / SB-1	257,256	124,497	-	381,753	124,497	-
310 - RSTP Program	361,950	87,195	60,000	389,145	27,195	60,000
LIBRARY						
338 / 359 - County Library / Literacy	30,718	148,000	124,300	54,418	23,700	-
341 - Zip Books	1,883	-	-	1,883	-	-
350 - Northnet Training	4,768	-	-	4,768	-	-
352 - CLSA Delivery	11,677	7,500	12,000	7,177	(4,500)	-
MISC. OPERATIONAL						
307 - Certified Access (ADA)	8,231	200	-	8,431	200	-
313 - Willows Lighting & Landscaping	60,806	25,250	9,250	76,806	16,000	-
322 - Recreation Reimbursement	-	-	-	-	-	-
323 - Recreation Cultural	744	-	744	-	(744)	-
330 - Community Discretionary	33,295	20,000	33,500	19,795	(13,500)	-
331 - Mall Maintenance	23,204	-	8,800	14,404	(8,800)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-

CDBG / HOUSING

City of Willows Budgeted Revenues / Expenditures / Fund Balance Fiscal Year 2022-23 Proposed Budget

	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	Excess / (Deficit) of Revenues over Expenses	Capital Plan / Outlay
PROJECT						
326 - CDBG Over-the-Counter Loan	15,787	-	-	15,787	-	-
327 - Basin Street	-	-	-	-	-	-
329 - EDA Grant	123,115	-	-	123,115	-	-
343 - SB-2 Grant	-	-	-	-	-	-
398 - CDBG HOME Grant	8,878	-	8,878	-	(8,878)	-
IMPACT FEES						
356 - Fire Impact Fee	64,975	963	65,938	-	(64,975)	65,938
358 - Police Impact Fee	60,727	-	-	60,727	-	-
360 - Storm Drainage Impact Fee	143,741	-	-	143,741	-	-
361 - Streets Development Impact Fee	181,856	-	-	181,856	-	-
362 - Parks Facilities Impact Fee	333,153	-	-	333,153	-	-
363 - I-5 Interchange Impact Fee	387,928	-	-	387,928	-	-
364 - Library Development Impact Fee	141,490	-	-	141,490	-	-
COVID-19 / ARPA						
420 - COVID-19 / ARPA	651,064	726,276	730,000	647,340	(3,724)	30,000
<i>Total Special Revenue Funds</i>	<u>\$ 3,166,146</u>	<u>\$ 1,315,818</u>	<u>\$ 1,216,910</u>	<u>\$ 3,265,054</u>	<u>\$ 98,908</u>	<u>\$ 225,938</u>
<i>Total Citywide</i>	<u>\$ 6,796,701</u>	<u>\$ 8,811,577</u>	<u>\$ 8,762,984</u>	<u>\$ 6,845,294</u>	<u>\$ 48,593</u>	<u>\$ 1,340,938</u>

DEPARTMENT BUDGET SUMMARIES

ADMINISTRATION

MISSION

To provide leadership in implementing the City Council's policies and priorities in the most equitable, effective and efficient manner that benefits the community. Manage and administer the day-to-day operations of the City and delivery of City services. Provide professional management guidance to the organization, the City Council and citizens in accordance with International City/County Management Association (ICMA) standards.

SERVICES

The City's organizational structure is comprised of five departments, including Administration, Community Development & Services, Finance, Fire, and the Library. The City also receives contract services from the County of Glenn Sheriff's Department for policing services and Cole Huber for legal counsel.

The Administration Department is responsible for the day-to-day management and operations of city government including ultimate responsibility for the functions and service delivery by the Community Development & Services, Finance, Fire and Library Departments. The Administration Department is also responsible for managing the contract with the Sheriff's Department and assisting the City Council to manage its contract with the City Attorney. The City Manager's Office includes the positions of the City Manager and City Clerk/Assistant to the City Manager.

Examples of the organization's functions include public safety, capital planning, financial management, Council agenda and packet preparation, building inspections and plan check, city planning services, engineering inspections and oversight, code enforcement, economic development, and civic engagement.

Examples of specific responsibilities and duties include (and may not be limited to):

- Prepare the City's annual Operating and Capital Investment Budget with the support of the Finance Department;
- Oversee preparation and distribution of Council agendas and packets;
- Attend to personnel matters (e.g., labor negotiations, worker's compensation, disciplinary action) and provide staff direction;
- Execute and administer agreements and contracts;
- Coordinate and collaborate with the Council to initiate new policies, address specific policy and program areas, and respond to community concerns;
- Oversee the effective and efficient administration and operation of all City Departments;

- Promote economic development and private investment in the city; and
- Adopt and implement organizational policies that facilitate the effective and efficient operation of the overall organization.

DEPARTMENT BUDGET SUMMARY

The FY 2022-23 Administration Department includes the City Manager and City Clerk/Assistant to the City Manager. In prior years, the salary and benefits of the City Clerk position were allocated to the “General Office” Department part of the reason for the increase in this year’s budget. Please note, portions of the salary and benefits for the City Manager and City Clerk are also allocated to the Enterprise Fund (Sewage) not reflected in the numbers below. Exact percentages are to be determined.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$218,172	\$287,153	\$68,981
Total Full-Time Employees (FTE)	1	2	1

LOOKING BACK – FY 2021-22

Over the past fiscal year, Administration has worked with all City employees on several structural changes and cleanup-related tasks to bring greater efficiency and effectiveness to City Hall. In addition, considerable time and effort has been spent to clean up the City’s financial documents and filings with the State and other financial institutions.

Highlights and accomplishments include:

- Hired a Finance Consultant to prepare the City’s budget and audit.
- Recruited and hired a new Fire Chief.
- Hired new Auditors.
- Assisted the Finance Consultant with budget cleanup and fixing the financial structure.
- Revised and updated the organizational structure based on assessments, internal operations and delivery of services.
- Recruited and hired a new Community Development Technician.
- Launched a monthly community newsletter.
- Initiated Biweekly Updates to the Council.
- Started tracking staff time and cost of PRA requests.
- Successfully recommended bringing Building Inspections and Code Enforcement back inhouse to City Hall.

- As initiated by the City Clerk, authorized upgrades to the lobby interior area of City Hall.

FY 2021-22 - PERFORMANCE MEASURES (CITY CLERK)



LOOKING AHEAD – FY 2020-2021 CHALLENGES & ACCOMPLISHMENTS

As we look to the upcoming fiscal year, there are several new hires and projects to initiate including:

- Recruit and hire a Community Development & Services Director, Accounting Manager and City Clerk/Assistant to the City Manager.
- Acquire new financial software and licensing and oversee its installation.
- Complete overhaul of the City’s Municipal Code.
- Update the City’s Master Fee Schedule.
- Upgrade the Audio and Visual in the Council Chambers.
- Review and update the City’s website.
- Draft new policies (e.g., Executive and Mid-Management Salary and Benefits).
- Complete labor negotiations and oversee updates to Bargaining Unit MOUs based on the results of negotiations.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

Please note, this year’s Administration Department not only includes the salaries and benefits of the City Manager, but it also includes the City Clerk position (which was moved from “General Office” to Administration this fiscal year). All Worker’s Compensation for all positions has been moved from individual departments to the Citywide/General Office Department. The reduction in CalPERS is as a result of last year’s Pension Obligation Bond (POB) and pay off of the unfunded pension liability. The remaining CalPERS amount in the department budget is for current and existing employees only and does not include unfunded pension liability of past employees.

As part of her contract, the City Manager receives an auto allowance that was not reflected previously and has been added to this year’s budget. Prior budgets have also not included a line item for the administration cost of “Elections;” therefore, this item was also added. The budget for professional services was also increased to allow for small, one-time professional services and contracts on an as needed basis. The budget for “Travel and Meetings” was also increased under the assumption that a first-time City Clerk may be recruited and require considerable formal and professional training.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Salaries - FT	\$140,000	\$196,996	\$56,996
CalPERS	\$35,762	\$14,716	(\$21,046)
Health Insurance	\$20,000	\$28,661	\$8,661
FICA	\$10,710	\$16,300	\$5,590
Worker’s Compensation	\$2,300	\$0	(\$2,300)
Auto Allowance	\$0	\$2,880	\$2,880
Life Insurance	\$100	\$100	\$0
Special Department	\$1,500	\$1,500	\$0
Elections	\$0	\$5,000	\$5,000
Memberships & Dues	\$0	\$2,500	\$2,500
Professional Services	\$4,800	\$10,000	\$5,200
Travel & Meetings	\$3,000	\$10,000	\$7,000
Total Operating Budget	\$218,172	\$287,153	\$68,981

CITY ATTORNEY

MISSION

The mission of the Office of the City Attorney is to advance the City's and Community's welfare in the interests of equality, justice, and fairness by:

- Providing high level legal representation that is ethical, efficient and cost effective.
- Advising City officials and staff.
- Providing timely and comprehensive assistance to the Council and City staff.
- Representing the City and its employees vigorously and fairly in legal matters.
- As a prosecutor, diligently and justly enforcing the law on behalf of the citizens of Willows.

SERVICES

The City Attorney provides the following services:

- Legal Agreements – Prepares and reviews legal contracts and agreements between the City and other legal entities.
- Real Estate Transactions – Prepares and reviews legal documents to acquire or sell property, as well as other real estate related transactions (e.g., acquire an easement).
- Litigation – Defends the City harmless of any and all potential or real litigation against the City and/or its employees.
- Personnel – Prepares and reviews Memorandum of Understanding and other labor agreements between the City and its bargaining units and/or other employees.
- Legal Advice – Provides legal advice to the City Council and City Manager on any and all legal matters.
- Enforce City Laws – Promotes public safety by enforcing all City laws and the City's Municipal Code.

DEPARTMENT BUDGET SUMMARY

As the City contracts for legal services, there are no “full-time equivalent” employees in this Department. In FY 2022-23, the budget for the Office of the City Attorney has been increased to more closely reflect the actual cost of legal counsel based on the close of the last fiscal year. For example, as of the Mid-Year Budget Review in March 2022, the total budget spent in this Department was \$205,000. It is Management's intent to decrease expenses in this Department to within the approved \$130,000 budget as illustrated in the table below.

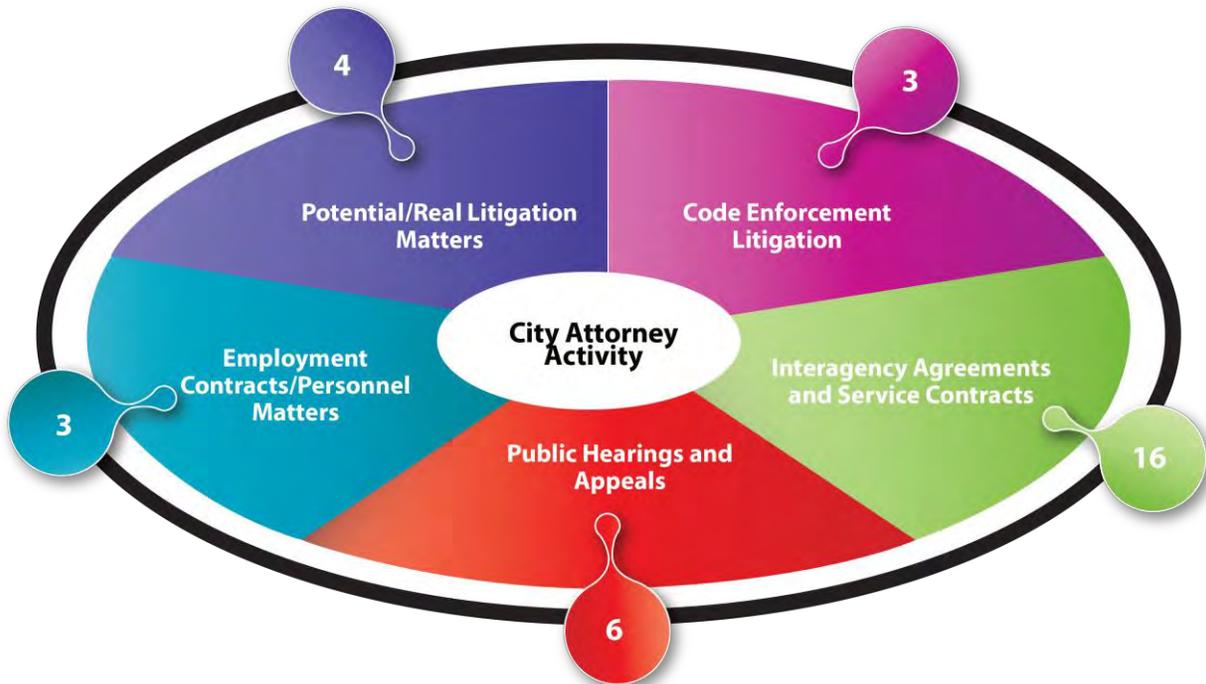
	2021-2022 Adopted Budget	2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure (Contract Services)	\$45,000	\$130,000	\$85,000

LOOKING BACK – FY 2021-22 CHALLENGES & ACCOMPLISHMENTS

This past year, the City Attorney’s Office (including outside legal counsel) assisted the City Manager and City staff to:

- Respond to and defend against several real and potential litigation claims (4 cases).
- Negotiate and execute several new contracts and agreements with both private vendors and interagency agreements (17 Agreements/Contracts), including those for code enforcement, dispatch, fire protection, finance, and auditing services.
- Assist with public hearings involving sewer rates, rezoning and zoning ordinance updates and emergency services mitigation fees.
- Provide legal counsel relating to three elections or council vacancy matters and passage of a California Voting Rights Act (CVRA) resolution of intention.
- Assist responding to several code enforcement violations on private properties and several instances of summary abatement of health and safety code violations on public property.
- Provided general legal advice and counsel as it relates to refinancing the City’s wastewater debt with sewer revenue bonds, Recovery Act issues, and Covid-19 Prevention and premium pay policies.
- Provide legal counsel and advice to the City Council, City Manager and City staff on an as need basis on all real or potential legal matters.

FY 2021-22 - PERFORMANCE MEASURES



LOOKING AHEAD – FY 2022-23

- Continue to defend the City from existing and any new litigation.
- Continue to enforce existing and new code enforcement violations.
- Prepare for public hearings and noticing.
- Prepare for City Council meetings and agenda packet review.
- Enforce city contracts and legal agreements.
- Assist the City Manager with personnel matters and labor negotiations.
- Review any new city contracts and agreements.
- Review any and all legal documents that pertain to the City.
- Assist with any and all real estate transactions.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

The total budget for FY 2021-22 for the City Attorney’s Office was \$45,000. It was exceeded by more than \$150,000 by the close of the fiscal year demonstrating that additional funds are needed to provide for adequate legal services. Hence, this year’s budget has been increased to more accurately reflect the funds needed for legal counsel.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Professional Services	\$35,000	\$120,000	\$85,000
Profession Services - Code Enforcement	\$10,000	\$10,000	\$0
Total Operating Budget	\$45,000	\$130,000	\$85,000

CITY COUNCIL

MISSION

To adopt legislation and policies, provide administrative direction and promote the best interests of the community locally and with other governmental agencies.

SERVICES

The City Council provides leadership to establish public policies that improve the quality of life for the citizens of Willows and the delivery of basic city services; to formulate community priorities and the allocation of city resources; and holds regularly scheduled meetings, hearings, and study sessions to conduct City business and receive citizens' input in a public forum.

BUDGET DATA SUMMARY

The budget decrease as depicted in the table below is the result of moving Worker's Compensation and insurances from this department's budget into the newly created Citywide/General Office Department.

	2021-2022 Adopted Budget	2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$26,933	\$25,225	(\$1,708)
Total Full-Time Employees (FTE)	5	5	5

LOOKING BACK – FY 2021-22 CHALLENGES & ACCOMPLISHMENTS

Over the past fiscal year, the City Council has been focused on cleaning up the budget, authorizing new staff, establishing new agreements and ordinances, as well as approving new policy initiatives and direction. Past Council accomplishments include:

- Repaired operating deficit and deficient debt coverage ratio in Enterprise Fund (Sewer).
- Refinanced Enterprise Fund (Sewage) debt - saving the City \$1.3 million over the life of the debt.
- Recruited and hired a new City Manager.
- Hired new Finance Consultant and Auditors to clean up and improve the budget and city finances.

- Approved new Street Banner Program.
- Approved Three Road Rehabilitation Projects.
- Appointed new Councilmember to the City Council.
- Appointed several community members to the Library Board and Planning Commission.
- Approved several new equipment and apparatus purchases in the Fire and Community Development & Services Departments.
- Approved organizational changes and key hires, including Community Development & Services Director, Accounting Manager and City Clerk/Assistant to the City Manager.
- Authorized USDA grants to fund economic development efforts and attract private investment to the City.

FY 2021-22 - PERFORMANCE MEASURES*



* During FY 2021-22, the City Council spent approximate 62 hours deliberating, approving new policies, and conducting city business.

LOOKING AHEAD – FY 2022-23

This next year, the Council’s work will focus on several high-level policy initiatives, including:

- Upgrade the City’s financial software and other software modules including permitting, recreation, and business licenses.
- Upgrade City Council Chambers with new audio and visual capabilities.
- Conduct asset inventory and evaluate city assets for disposal.

- Update the City’s Master Fee Schedule.
- Overhaul and update the City’s Municipal Code.
- Continue to cleanup and right-size the City’s finances and risk management.
- Resolve issues with the swimming pool and determine a path forward to rehabilitate the City’s existing swimming pool or partner with the School District to improve its pool.
- Consider long-term economic development planning strategies for the City.
- Seek new funding sources to bolster road rehabilitation efforts.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

The following table shows decreases in Worker’s Compensation and Insurance because those line items were moved to the newly created Citywide & General Office Department.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Salaries- FT	\$15,000	\$15,000	\$0
FICA/ Medicare	\$1,150	\$1,148	(\$2)
Worker’s Compensation	\$521	\$0	(\$521)
Special Departmental	\$1,250	\$1,275	\$25
Telephone	\$0	\$408	\$408
Insurance	\$2,212	\$499	(\$1,713)
Travel & Meetings	\$2,000	\$2,000	\$0
Dues	\$4,800	\$4,896	\$96
Total Operating Budget	\$26,933	\$25,225	(1,708)



Top L to R: Councilmember Bob Griffith, Vice-Mayor Gary Hansen; Bottom L to R: Councilmember Jeff Williams, Mayor Larry Domenighini, and former Councilmember Kerri Warren (resigned).

CITYWIDE & GENERAL OFFICE

MISSION

To provide a transparent department designation for contract services, supplies and equipment that serve multiple departments and city functions, and are not the responsibility of one single department.

PURPOSE

Citywide & General Office is a departmental designation for General Funds received or expended that are not directly a function of any single department and expenses that cross multiple departments. Examples include Worker’s Compensation, Life Insurance, General Office Expenses, General Liability Insurance, and Human Resources and Information Technology contract for services.

LOOKING BACK – FY 2019-2020

This past year, the Finance Department conducted a detailed review and analysis of the City’s ongoing expenses in each department, as well as in City Wide & General Office. As a result of the analysis and after consulting with the City’s Financial Consultant, all City insurance coverages (e.g., liability, property, vehicle, crime, flood, and fraud), Worker’s Compensation, HR and IT contracts and citywide equipment and supply needs were moved from individual departments to Citywide & General Office (if funded by the General Fund). By reallocating these expenses to this new department, it will be easier and more transparent to track and monitor citywide expenses that are used and needed by multiple departments, serve a variety of functions, and are funded by the General Fund.

DEPARTMENT BUDGET SUMMARY

Please note, this department’s budget has been fundamentally changed to no longer include any employee salaries and, therefore, no employee related insurances either. It is now used to reflect citywide expenses that cross multiple departments. As a result, the budget change from last fiscal year to this year has changed significantly as line items have either been moved to other departments or moved into this newly created department.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$222,759	\$384,892	\$162,133

LOOKING AHEAD – FY 2020-2021

To improve tracking and transparency, the Administration and Finance Departments will continue to review and analyze ongoing and/or new City expenses to evaluate appropriate department allocations (e.g., Citywide & General Office) and refine the assignment of City expenses.

TOTAL BUDGET – HISTORICAL COMPARISON

As previously mentioned and reflected in the table below, this department no longer includes staff salaries and/or any of the associated benefits. It now predominantly includes Worker’s Compensation, telephone expense for City Hall, minor equipment maintenance, HR and IT contracts, and property and liability insurance for the City.

	2021-2022 Adopted Budget	2022-2023 Adopted Budget	Change from 2022-2023
Salaries	\$54,500	\$0	(\$54,00)
CalPERS (UAAL)	\$40,439	\$0	(\$40,439)
CalPERS	\$22,500	\$0	(\$22,500)
Health Insurance (Retiree Health)	\$1,596	\$0	(\$1,596)
Health Insurance	\$5,772	\$0	(\$5,772)
FICA	\$3,800	\$0	(\$3,800)
Worker’s Compensation	\$3,108	\$79,592	\$76,484
Life Insurance	\$62	\$0	(\$62)
Office Expense	\$6,000	\$6,000	\$0
Postage Expense	\$1,800	\$1,800	\$0
Special Departmental	\$0	\$500	\$500
Clothing	\$8	\$0	(\$8)
Advertising	\$1,500	\$500	(\$1,000)
Telephone	\$4,500	\$8,500	\$4,000
Vehicle Allowance	\$200	\$0	(\$200)
Equipment Maintenance	\$6,000	\$8,000	\$2,000
Professional Services	\$50,000	\$125,000	\$75,000
Insurance	\$20,982	\$155,000	\$134,018
Total Operating Budget	\$222,759	\$384,892	\$162,133

COMMUNITY DEVELOPMENT & SERVICES

MISSION

To plan, build and care for the City including support local business; promote economic development; maintain and repair city infrastructure, assets, and facilities; construct new public infrastructure; implement City policies and codes; and safeguard the public’s welfare.

SERVICES

The Community Development & Services Department (CD&SD) is the largest City department and includes the following Divisions: Planning, Building, Code Enforcement, Engineering, Facilities, Fleet, Public Works, Recreation and Sewer/Wastewater Treatment. The CD&SD provides for and is concerned with the following services and functions:

- Community planning;
- Zoning and building safety;
- Enforcement of building codes and neighborhood health and safety standards;
- Maintenance, operation and repair of city streets, traffic signs and signals, streetlights, storm drains, parks, and municipal buildings;
- Maintenance and operation of the city’s wastewater treatment plant and all public sewage lines and lift stations in both the City and the Northeast Willows Community Service District;
- Maintenance and repairs of city fleet vehicles;
- Economic Development and promoting private investment;
- Renting city facilities for special events; and
- Year-round recreational activities and programming.

DEPARTMENT BUDGET SUMMARY

Reductions in this year’s budget are mostly the result of moving Worker’s Compensation, CalPERS contributions and property and liability insurances from individual departments, such as this one, to the newly created Citywide & General Office Department or Non-Departmental revenues. In addition, two full-time Maintenance Workers were added to this year’s budget.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$981,862	\$927,560	(\$54,302)
Total Full-Time Employees (FTE)	6	8	2
Contract and Part-Time Employees	4	4	0

LOOKING BACK – FY 2021-22 CHALLENGES & ACCOMPLISHMENTS

This past fiscal year, the CD&SD has experienced many significant challenges and adjustments including:

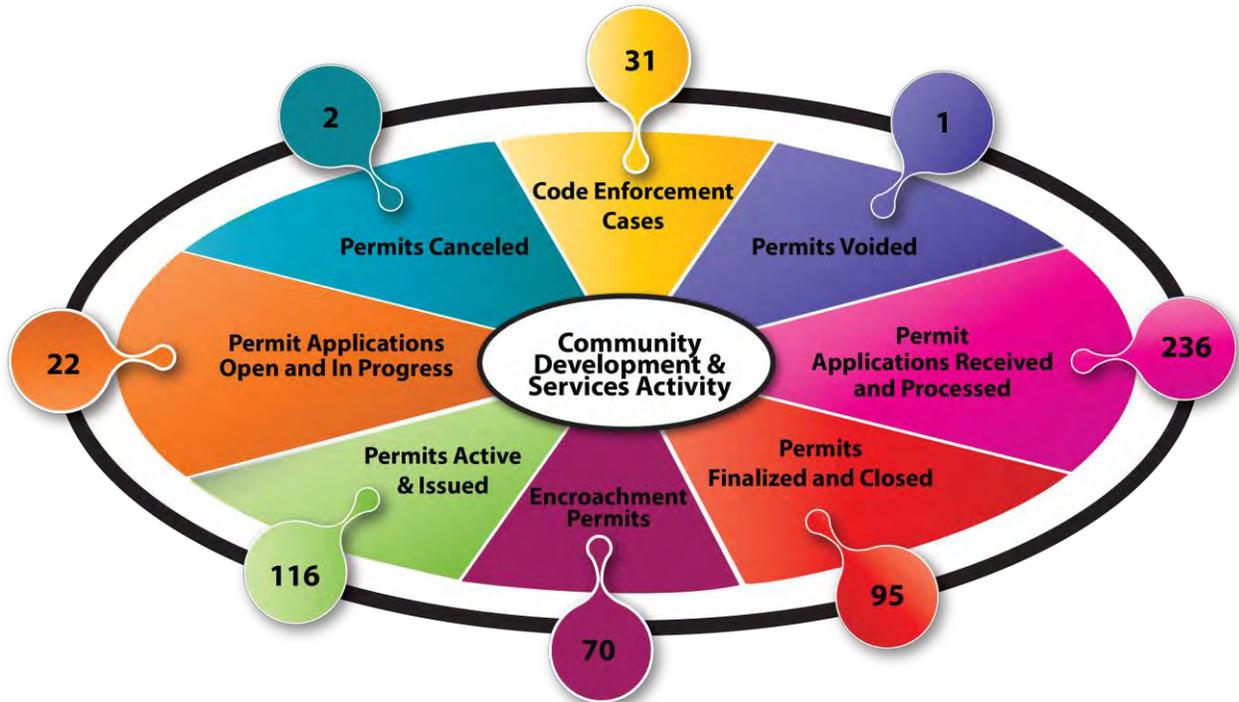
- The departure of a long-term contract Community Development & Services Director, a high performing Maintenance Worker, and an experienced Community Development Technician.
- The Public Works team was reduced to a skeleton crew for most of 2021-22 with only three full-time and one part-time maintenance workers.
- Over the past two years, the Recreation Division has been reduced from 1.5 FTEs to one half-time employee.
- One Department employee was also on long-term disability.
- The contract City Engineer has been doubling as the Interim Community Development & Services Director (in City Hall one day per week).

While the Department and its Divisions have experienced many challenges, there have also been successes and accomplishments including the following:

- Produced the City's first-ever 5-Year Capital Improvement Program (Appendix V.).
- Hired a new Community Development Technician.
- Updated the City's Pavement Management Program (e.g., future paving projects).
- Completed assessment of all sewer pump stations and the WWTP.
- Completed assessment of City's swimming pool.
- Increased building permit applications and issuance by more than 10% (236 total permits).
- Made significant headway to complete the City's Housing Element (making final revisions per the direction of the State's Housing & Community Development Department's).
- Made significant progress with nearly completing the City's General Plan Update.
- Planning Permits approved: Six Use Permits, four Design Review Permits, two lot merger applications, and 10 sign permits.
- Planning Division managed consulting services for the following activities: HOME Program - Sycamore Ridge Multifamily Apartment Project, Housing Element Update, and General Plan Update.
- Updated, managed, and recirculated the Cannabis Dispensary Request for Proposal (RFP); now, the city is working with a new applicant.
- Coordinated with Planning Commission Ad Hoc Committee to develop and finalize Street Banner Designs and Program.
- Updated the Single-Family Residential/Multifamily Residential Guidelines and presented them to the Planning Commission and City Council for final approval.
- Installed two drinking fountain/hydration stations.

- With extremely short notice, the Recreation Division was able to open the Willows High School pool for 2021 summer swim programming.
- Upgraded softball bleachers and softball backstop; installed new picnic tables.
- Upgraded the Little League and softball fields with new cinder.
- Repainted and redesigned Civic Center lobby and public areas.
- Continuous repair and replacement to irrigation system and valves.

FY 2021-22 - PERFORMANCE MEASURES



LOOKING AHEAD – FY 2022-23

The Department has several things to celebrate and look forward to in the new fiscal year including:

- Recruit a new full-time Community Development & Services Director.
- Recruit two new Maintenance Workers.
- Complete North Lassen Street, Pacific Avenue and Green Street Rehabilitation Projects.
- Applying for \$400,000 State grant to video the entire sewer collection system and identify priority replacement projects.
- Annual paving project to resume in late Spring 2023.
- Commence \$3.5 million in new sewage system related projects as identified in the approved CIP.
- Rehabilitation of the Sycamore Street Sewer Lift Station.
- Return building inspections and code enforcement efforts back “in house” contracting with a part-time Building Official.
- Update the City’s Master Fee Schedule.
- Increase Code Enforcement efforts to document violations and process the removal of hazardous and dangerous conditions that may violate the code and adversely impact the community.
- Complete and receive final State approval and acceptance of the 2021-2029 Housing Element Update.
- Receive certification and final adoption of the General Plan Update and Environmental Impact Report from the City Council.
- Implement the new Street Banner Program.
- Facilitate construction and startup of the approved cannabis dispensary.
- Seek resolution to the City’s swimming pool facility (e.g., partner with the School District, repair the City’s existing pool).
- Develop more recreational programs and increase attendance.
- Increase attendance and use of the skate park.
- Identify a location to construct outdoor basketball courts.
- Seek funding sources to bolster the City’s road rehabilitation program.
- Complete LED light and pump installation and upgrades (energy/cost savings).
- Trim all trees in Jensen, Sycamore and Central Parks (~100).
- Repair tennis courts.
- Repair Lion’s Club gazebo in Jensen Park.
- Repairs to Civic Center and Library (e.g., HVAC, doors, exterior paint, fascia).
- Install security gate at Corporation Yard.
- Purchase flatbed truck, backhoe, dump truck, side-by-sides (x2), and water truck.

TOTAL BUDGET – HISTORICAL COMPARISON

In addition to moving Worker’s Compensation, CalPERS contributions and insurances to the Citywide & General Office Department or Non-Departmental revenues, other department budget changes include:

- Reductions in part-time employee hours;
- Removal of the full-time budgeted Recreation Coordinator position that was budgeted in last year’s budget and is no longer part of the organizational structure;
- Reductions in Postage, Special Departmental services, and Travel, Meetings & Training;
- Removal of a vehicle allowance for employees (due to less need); and
- Combining Vehicle Maintenance and Vehicle Maintenance-Tires into one budgetary line item.

Budget Line Item	FY 2021-2022 Adopted Budget		FY 2022-2023 Adopted Budget		Change from Adopted Budget FY 2021-22	
	GF	Enterprise	GF	Enterprise	GF	Enterprise
Salaries -FT	\$311,684	\$130,315	\$318,555	\$0	\$6,871	(\$130,315)
Overtime	\$11,000	\$10,106	\$11,000	\$0	\$0	(\$10,106)
Salaries- PT	\$50,286	\$0	\$22,123	\$0	(\$28,163)	\$0
CalPERS	\$160,748	\$73,414	\$37,576	\$0	(\$123,172)	(\$73,414)
Health Insurance	\$101,287	\$51,708	\$127,451	\$0	\$26,164	(\$51,708)
FICA	\$27,126	\$9,973	\$34,418	\$0	\$7,292	(\$9,973)
Worker’s Compensation	\$19,977	\$6,213	\$0	\$0	(\$19,977)	(\$6,213)
Life Insurance	\$372	\$0	\$310	\$0	(\$62)	\$0
Overhead - GF	\$0	\$0	\$0	\$147,959	\$0	\$147,959
Street Worker Employee Allocations	(31,329)	\$0	(27,000)	\$0	(\$4,329)	\$0
Office Expense	\$1,000	\$55	\$1,612	\$100	\$612	\$45
Postage	\$400	\$0	\$100	\$0	(\$300)	\$0
Advertising	\$1,500	\$0	\$1,530	\$0	\$30	\$0
Telephone	\$2,925	\$2	\$3,276	\$0	\$351	(\$-2)
Special Departmental	\$25,100	\$107	\$21,776	\$2000	(\$3,324)	\$1,893
Contract Services	\$288	\$0	\$294	\$0	\$6	\$0
Small Tools	\$600	\$77	\$600	\$500	\$0	\$423
Clothing	\$2,620	\$2,503	\$2,620	\$1000	\$0	(\$1,503)

Budget Line Item	FY 2021-2022 Adopted Budget		FY 2022-2023 Adopted Budget		Change from Adopted Budget FY 2021-22	
	GF	Enterprise	GF	Enterprise	GF	Enterprise
Personal Safety Equipment	\$2,000	\$0	\$2,000	\$0	\$0	\$0
Vehicle Maintenance	\$8,000	\$1,611	\$10,000	\$1000	\$2,000	(\$611)
Vehicle Maintenance – Tires	\$2,000	\$0	\$0	\$0	(\$2,000)	\$0
Fuel	\$10,000	\$5,261	\$15,000	\$5000	\$5,000	(\$261)
Equipment Maintenance	\$4,750	\$1,651	\$4,750	\$6000	\$0	\$4,349
Professional Services	\$121,000	\$38,307	\$211,229	\$35,000	\$90,229	(\$3,307)
Tree Maintenance	\$2,200	\$0	\$5,000	\$0	\$2,800	\$0
Travel, Meetings & Training	\$3,700	\$0	\$2,200	\$0	(\$1500)	\$0
Dues & Memberships	\$970	\$0	\$1,770	\$2000	\$800	\$2,000
Tool Allowance	\$2,400	\$0	\$2,400	\$0	\$0	\$0
PG&E	\$45,450	\$212,443	\$49,095	\$120,000	\$3,645	(\$92,443)
Water & Sewer	\$22,206	\$2,697	\$36,116	\$3000	\$13,910	\$303
Building Maintenance	\$6,500	\$74	\$10,000	\$0	\$3,500	(\$74)
Insurance	\$59,752	\$31,720	\$10,609	\$25,000	(\$49,143)	(\$6,720)
Vehicle Allowance	\$1200	\$0	\$0	\$0	(\$1200)	\$0
Garage Supplies	\$800	\$0	\$800	\$0	\$0	\$0
First Aid	\$350	\$0	\$350	\$0	\$0	\$0
Alley Maintenance	\$3,000	\$0	\$10,000	\$0	\$7,000	\$0
Discharge Permit	\$0	\$13,362	\$0	\$14,500	\$0	\$1,138)
Sub-Total	\$981,862	\$591,748	\$927,560	\$363,059	(\$54,302)	(\$228,689)
Total Operating Budget	\$1,573,610		\$1,290,619		(\$282,991)	

North Lassen Street Pavement Rehabilitation Project
This past year: improved maintenance, new street projects, special events, new hires,
and recreation activities for youth.



FINANCE

MISSION

To ensure the City's financial integrity and promote timely, effective, accountable, and transparent government; to be a model of good governance and municipal finance management; provide ongoing support to other City departments; and to make the City a better place to live and work.

SERVICES

The Finance Department is responsible for directing the City's budget and financial management services including:

- Prepare the annual Operating Budget on behalf of the City Manager;
- Facilitate and manage the preparation of the Annual Audit;
- Provide financial guidance and support to the City Manager and City Department Heads;
- Forecast long-range revenues and cash flow analysis;
- Manage short- and long-term debt;
- Manage grants (e.g., CDBG);
- Administer treasury functions;
- Maintain accurate accounting and complete financial reporting activities;
- Manage aspects of the City's personnel and human resources services;
- Manage aspects of the City's Information Technology contract; and
- Oversee all city insurances, risk management and claims against the City.

DEPARTMENT BUDGET SUMMARY

As in other department budgets, most of the reductions in Finance are the result of moving CalPERS, Worker's Compensation and insurances out of individual departments. Finance will continue to maintain two budgeted full-time employees – the Accounting Manager and Finance Analyst.

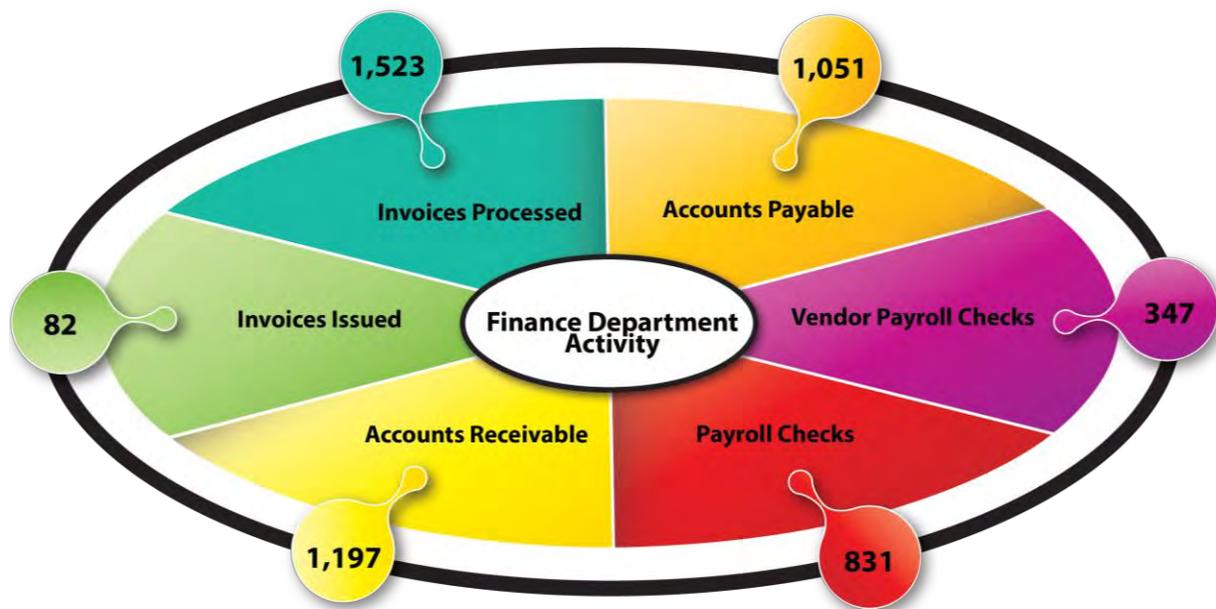
	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$315,481	\$299,465	(\$16,016)
Total Full-Time Employees (FTE)	2	2	2

LOOKING BACK – FY 2021-22 CHALLENGES AND ACCOMPLISHMENTS

In Fiscal Year 2021-22, there were great strides in the department structurally and cleanup of many long deferred financial maintenance issues. In addition, the City is back on schedule with its audits; the Council approved FY 2022-23 budget on time; financial filing requirements are complete and up to date; and key recommended internal controls and oversight have been instituted. Other important department highlights and successes include:

- Closed and financed a new Pension Obligation Bond (POB) reducing the monthly and annual costs of the City’s unfunded pension liability (end of FY 2020-21) with a \$3,906,833 savings over the life of the debt.
- Implemented 218 sewage rate increase to repair operating deficit and debt coverage ratio in the Enterprise Fund.
- Closed and refinanced the City’s sewage bond reducing the interest rate bringing \$1.3 million savings to the Enterprise Fund over the life of the debt.
- Cleaned up the entire City budget by catching up on journal entries and reconciliations, acknowledging one-time revenues, and instituting overall GAAP standards and best practices in municipal finance.
- Completely revamped the City’s budget making it more accessible and transparent to the lay person.
- Completed and presented to Council the 2021-22 Mid-year Budget Review.
- Completed the FY 2020-21 Audit.
- Presented and received Council approval for the FY 2022-23 budget.

FY 2021-22 -PERFORMANCE MEASURES



LOOKING AHEAD – FY 2020-2021

Looking ahead, the Finance Department will continue to recommend disciplined spending while working with all City departments to seek and employ revenue generating opportunities and initiatives. In addition, the department will strive to file financial reports in advance of deadlines, continue to streamline the budget process, institute state-of-the-art finance management, improve internal controls and financial oversight. In particular, the Finance Department will focus on:

- Implementing new finance software by transferring all city data and funds from MOMS to Tyler Technologies.
- Instituting the Auditor’s recommended internal controls and oversight.
- Continuing to use the City’s new long-range financial forecasting and modeling tool for budgeting purposes.
- Continuing to review and re-evaluate processes and procedures to institute greater cost-savings and efficiencies.
- Working with the City Manager’s Office and Community Development & Services Department to inventory City assets seeking potential opportunities to dispose of any unnecessary assets.

- Update and implement the City’s Risk Management Program to be consistent with the recommendations of the Northern California Cities Self-Insurance Fund (the City’s JPA membership for insurance and risk management).
- Assist all departments to implement all Council approved budget items and capital improvements for FY 2022-23.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

Employee associated benefits have been moved to Citywide & General Office Department (e.g., Worker’s Compensation). Costs for equipment maintenance have also been moved to Citywide & General Office. CalPERS unfunded pension liability of past employees have been moved to Non-Departmental Revenues as part of the Pension Obligation Bond that the City issued in 2021. An increase for membership dues and travel and training have been added to allow for ongoing training and staying abreast with current trends in municipal finance. Changes in Professional and Contractual Services are to reflect this past year’s ongoing need for outside services, including finance consulting and support services for MOMS and the Auditors.

Budget Item	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Salaries- FT	\$142,500	\$140,995	(\$1,505)
CalPERS	\$67,500	\$10,532	(\$56,968)
Health Insurance	\$22,306	\$19,052	(\$3,254)
FICA	\$11,000	\$10,860	(\$140)
Worker’s Compensation	\$9,199	\$0	(\$9,199)
Life Insurance	\$126	\$26	(\$100)
Vehicle Allowances	\$2,600	\$0	(\$2,600)
Equipment Maintenance	\$250	\$0	(\$250)
Membership & Dues	\$0	\$500	\$500
Professional Services	\$0	\$50,000	\$50,000
Contractual Services	\$60,000	\$65,000	(\$5,000)
Travel & Meetings	\$0	\$2,500	\$2,500
Total Operating Budget	\$315,481	\$299,465	(\$16,016)

FIRE

MISSION

With the resources available, serve the Willows community by providing protection of life, property, and the environment through emergency response, public education, and fire prevention; and engages the community in preventative action and progressive community outreach.

Neighbors helping Neighbors, protecting the lives and property of the citizens and visitors of Willows.

GOALS & CORE VALUES

The Department's goal is to foster an environment where both career and volunteer firefighting staff are encouraged to make decisions that exemplify the Department's core values and ensure the best possible outcomes for the community:

- Integrity,
- Dedication,
- Teamwork,
- Positive Attitude,
- Mutual Respect,
- Transparency, and
- Continuous Improvement.

SERVICES

- Operations
Focused on day-to-day service delivery activities including, responding to emergency calls, providing mutual aid to neighboring agencies and the State of California, and delivering specialized services including Hazardous Material ('Hazmat') Team Response and Training.
- Support Services
Includes all essential services to Department fleet and facilities including repairs, maintenance, and purchasing.

- Prevention

Includes plan review, construction inspections, public education, fire code enforcement, weed and hazard abatement, annual building inspections and fire investigation.

- Administration

This division is responsible for department administration, program management, emergency reporting systems, data collection, and grants preparation and management. Also, coordinates with Administration and Finance Departments regarding the Fire Department budget, accounting, annual budget, Human Resources, and Information Technology.

ORGANIZATIONAL STRUCTURE

The Willows Fire Department is a full service, all risk, and basic life support fire department that for all intents and purposes consists of three separate organizations: The City of Willows Fire Department, The Willows Rural Fire Protection District, and the Willows Volunteer Fire Department. Collectively, they serve the residents, property owners and business owners of the City of Willows and the Willows Rural District.

The Willows Fire Department is staffed with three full-time City of Willows Firefighter/Engineers and one full time Fire Chief. The Firefighter/Engineers are assigned to three alternating 48-hour shifts. The Fire Chief is a full-time, salaried exempt position working a 40-hour work week in addition to on call emergency response.

The Willows Fire Department requires a minimum daily staffing of one paid Firefighter/Engineer. The Willows Volunteer Fire Department volunteers respond to calls as needed from work or home, and staff the City and Rural District's equipment and provide the bulk of the region's firefighting workforce. Currently, there are also three part-time Firefighter/Engineers reducing the City's overtime costs and mandatory shift assignments.

The Willows Volunteer Fire Department includes 28 members who meet a minimum of three times per month for training and business meetings. This past year, the Willows Volunteer Fire Department recruited seven new members and lost one member.

The City of Willows Fire Department is funded by the City's General Fund; The Willows Rural Fire Protection District is funded by a special assessment district; and The Willows Volunteer Fire Department is funded entirely by donations.

DEPARTMENT BUDGET SUMMARY

As in other departments, most of the reduction in expenditures is the result of moving CalPERS contributions, Worker’s Compensation and Insurances out of this department and into the Citywide & General Office Department and Non-Departmental Revenues. In addition, a full-time Fire Engineer (“B” shift) was approved in the budget as well as ongoing funds to hire part-time Fire Engineers on an as need basis.

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$858,127	\$591,333	(\$266,794)
Total Full-Time Employees (FTE)	3	4	1
Total Part-Time Employees	3	5	2

LOOKING BACK – FY 2021-22 ACCOMPLISHMENTS AND CHALLENGES

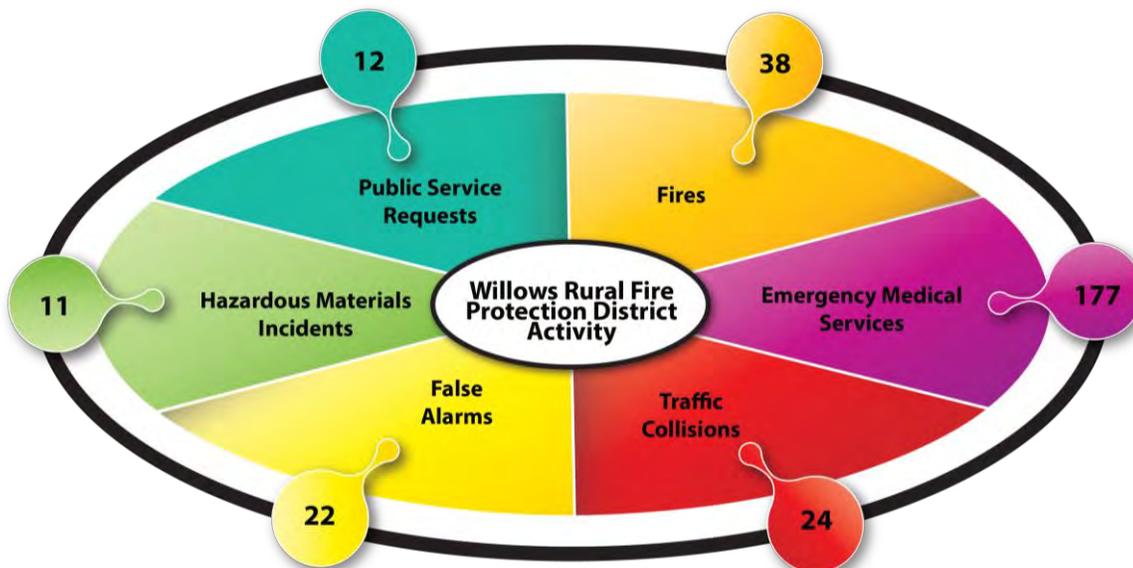
Tremendous strides were made this past fiscal year to address years of deferred maintenance and upgrade the Departments equipment. In particular, the Fire Department has and continues to experience considerable success with its grant application submissions resulting in increased revenue for the City and the ability to update its equipment more rapidly. Success highlights include:

- Awarded \$25K grant from Cal Water for seven full sets of structural firefighting Personal Protective Equipment (PPE) replacing old, expired equipment that does not satisfy industry standards.
- Prepared and submitted a \$140K FEMA Assistance to Firefighters Grant (AFG) to purchase Self-Contained Breathing Apparatus (SCBA) and replace 20-year-old unsafe, non-compliant equipment. This is part of a larger \$802,060 regional grant that was recently awarded.
- Prepared and submitted a \$730K FEMA Staffing for Adequate Fire and Emergency Response Grant (SAFER) to fund one of three current Firefighter/Engineer positions, one full time Fire Prevention/Administrative Captain - a position eliminated in 2017 due to funding - and three reserve Firefighter positions that would increase the minimum daily staffing to two Firefighters.

- Awarded \$745K grant to fund weed abatement and hazardous fuels reduction efforts for the next three years beginning in FY 2022-23 reimbursing city wages, benefits, costs for prescribed fire operations, administrative overhead and fund the purchase of a new fire department vehicle.
- Awarded \$20K in matching funds to begin replacing old, non-compliant, and unreliable radio infrastructure.

While there were several improvements this past year, the Fire Department and Rural District were still challenged to replace outdated and out of compliance equipment in a timely manner, as well as stabilize career staffing levels and bolster the ranks of the Volunteer Fire Department.

FY 2021-22 - PERFORMANCE MEASURES



LOOKING AHEAD – FY 2022-23

Moving forward, the career staff will continue to seek outside funding opportunities (e.g., grants) to replace aging and nonfunctional equipment. Priorities include securing funding for the following projects:

- Replace Engine 2,
- Replace SCBAs and mobile and handheld radios,
- install reliable station alert system,
- continue replacing and improving non-compliant PPE,
- Procure second set of electrically powered extrication equipment commonly known as the “jaws of life,”
- Procure Rescue 42, Inc. rescue struts,
- Procure LUCAS mechanical CPR device, and
- Repair and expand the fire station.

Other department priorities for this coming year include:

- Resume regular training and public education programs.
- Fully fund the vacant Fire Prevention/Administrative Captain position to facilitate and coordinate a comprehensive citywide fire prevention program.
- Complete transitioning to new fire department reporting software (already underway).
- Complete transitioning to a new centralized dispatch center operated by the Glenn County Sheriff’s Office (along with the rest of Glenn County Fire Departments), including reprogramming all radios and emergency pagers.

In addition to these ongoing goals and projects, the Willows Fire Department continues to be challenged by the severe lack of Advanced Life Support (ALS). From November 1, 2021 through June 30, 2022, Willows citizens and visitors waited more than 10 minutes for an ambulance with ALS capabilities and, of those, 85 times they waited an average of 21.5 minutes. During the coming year, the Willows Fire Department will continue to explore creative and fiscally responsible ways to reduce ambulance and ALS wait times and, if possible, add ALS capabilities to the Willows Fire Department’s service offering.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

In addition to moving employee associated benefits out of the department, other historic reductions in expenditures include the need for fewer part-time employees and less overtime due to filling the “B” shift Fire Engineer position; removal of a vehicle allowance; and a slight increase in fuel (due to the recent price per gallon increase) and professional services for occasional consulting and other contract services (e.g., grant preparation).

Budget Line Item	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Salaries – FT	\$275,000	\$263,482	(\$11,518)
Overtime	\$15,000	\$10,000	(\$5,000)
Salaries -PT	\$30,000	\$20,000	(\$10,000)
Holiday Pay	\$7,973	\$7,973	\$0
CalPERS	\$215,293	\$33,673	(\$181,620)
Health Insurance	\$90,445	\$46,478	(\$43,967)
FICA	\$24,000	\$21,833	(\$2,167)
Worker’s Compensation	\$18,139	\$0	(\$18,139)
Call Back Pay	\$5,000	\$5,000	\$0
Life Insurance	\$248	\$248	\$0
Office Expense	\$1,500	\$1,530	\$30
Postage	\$250	\$255	\$5
Special Departmental	\$11,500	\$11,730	\$230
Small Tools	\$5,000	\$5,000	\$0
Uniform Expense	\$2,500	\$2,500	\$0
Telephone	\$6,650	\$6,783	\$133
PG&E	\$17,000	\$17,340	\$340
Water & Sewer	\$2,100	\$2,142	\$42
Building Maintenance	\$10,000	\$10,000	\$0
Vehicle Allowance	\$2,400	\$1,100	(\$1,300)
Vehicle Maintenance	\$10,000	\$10,000	\$0
Vehicle- Fuel	\$8,500	\$13,000	\$4,500
Equipment Maintenance	\$9,000	\$9,000	\$0
Professional Services	\$300	\$10,000	\$9,700
Contractual Services	\$50,000	\$60,000	\$10,000
Insurance	\$33,029	\$11,165	(\$21,864)
Travel & Training	\$2,000	\$10,000	\$8,000
Dues & Memberships	\$1,100	\$1,100	\$0
Volunteer CalPERS	\$4,200	\$0	(\$4,200)
Total Operating Budget	\$858,127	591,333	(266,794)

This past year: Strengthening leadership, awarding service, increasing training, and honoring those who served and lost their lives too young.



LIBRARY

MISSION

To encourage personal growth and contribute to the development and sustainability of an engaged community through free access to ideas, information, cultural experiences, and educational opportunities.

SERVICES

The library provides a host of community services including access to:

- Print (e.g., more than 50,000 items) and digital materials (e.g., more than 40,000 items);
- Technology, including nine public computers, 16 Chromebooks, printing, and WIFI in the library and hotspots for home use;
- Space for community engagement and gatherings;
- Educational and entertainment programs and events for youth and families; and
- Programs, services, and online databases that promote youth and adult literacy, homework assistance and student success, workforce development, and technology instruction.

DEPARTMENT BUDGET SUMMARY

There was no substantive change in the Library budget this fiscal year. The number of employees in the department also remained the same from last year.

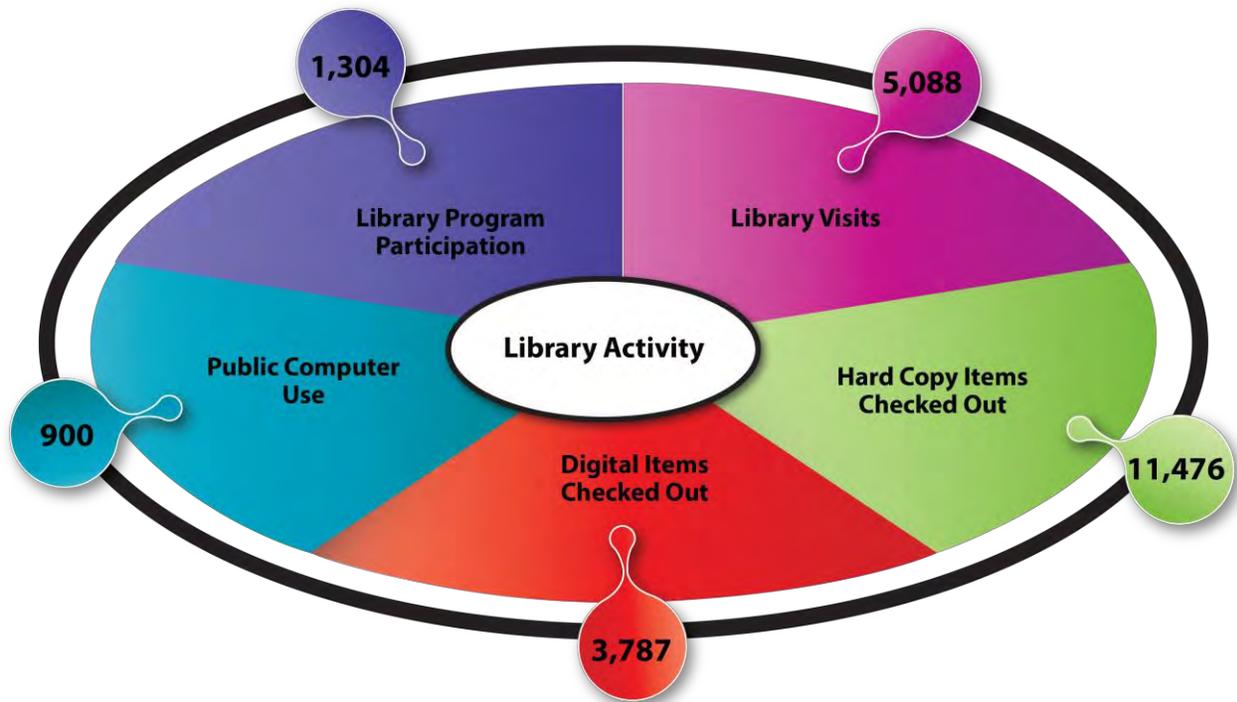
	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure	\$228,380	\$231,106	\$2,726
Total Full-Time Employees (FTE)	1	1	1
Total Contract and Part-Time Employees	7	7	7

LOOKING BACK – FY 2021-22 CHALLENGES & ACCOMPLISHMENTS

Over the past fiscal year, the Library applied for and was awarded funds from a variety of sources helping to advance its work, including:

- A \$17,000 California State Library grant to add eight Home Connectivity Kits (e.g., laptop, audiovisual accessories) and nine WIFI hotspots to the library collection for patrons to checkout and use at home.
- An \$18,097 Zip Books grant funding patrons to receive 1,106 hard copy books and audiobooks shipped directly to their homes and then later added to the library collection.
- A \$10,380 First 5 Children’s Services stipend funding new collection materials, furnishings, and educational resources for the children’s section of the library.
- A \$5,000 California State Library to fund the purchase of updated wellness materials and resources for all ages in an effort to address mental health and crisis issues.

FY 2021-22 - PERFORMANCE MEASURES



LOOKING AHEAD – FY 2022-23

The Library will continue to work on several new and currently underway measures to:

- Expand online services and collection delivery;
- Complete the inventory of the physical collection which includes identifying and eliminating outdated and missing items from the library catalog;
- Support and coordinate staff training;
- Continue to develop and implement a variety of educational and entertainment programs;

- Develop ongoing and new partnerships with other community agencies; and
- Increase communication about and marketing of library programs, services, and collections.

WISH LIST

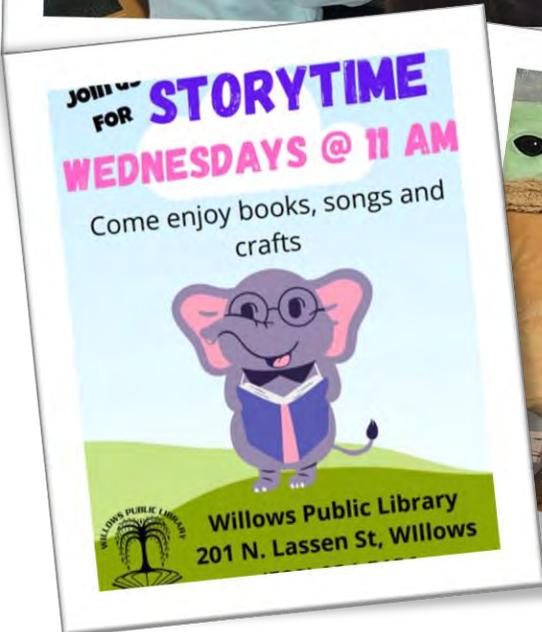
- Hire a full-time Children’s Librarian to provide an inclusive range of youth services and programs.
- Increase hours of operation from four days per week to five days.

DEPARTMENT BUDGET – HISTORICAL COMPARISON

There have been no significant changes in the Library budget for this fiscal year other than moving the same employee associated benefits to the new Citywide & General Office Department and Non-Departmental Revenues (e.g., CalPERS, Worker’s Compensation).

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2022-2023
Salaries – FT	\$8,800	\$35,431	\$26,631
Salaries – PT	\$50,000	\$53,550	\$3,550
CalPERS	\$16,434	\$2,647	(\$13,787)
Health Insurance	\$4,489	\$6,226	\$1,737
FICA	\$6,098	\$7,285	\$1,187
Worker’s Compensation	\$7,335	\$0	(\$7,335)
Life Insurance	\$62	\$62	\$0
Office Expense	\$2,500	\$2,550	\$50
Postage	\$350	\$357	\$7
Special Departmental	\$1,000	\$1,020	\$20
Telephone	\$2,500	\$2,550	\$50
Utilities- Electric	\$13,000	\$13,260	\$260
Equipment Maintenance	\$1,400	\$0	(\$1,400)
Contractual Services	\$93,000	\$94,860	\$1,860
Insurance	\$17,237	\$5,133	(\$12,104)
Training & Travel	\$75	\$100	\$25
Dues & Membership	\$100	\$100	\$0
Print Material	\$9,000	\$9,000	\$2,000
Total Operating Budget	\$228,380	\$231,106	\$2,726

This past year: Continuing Children’s programming, advancing partnerships with other public agencies, and increasing the library’s holdings, materials, and equipment for the public.



SHERIFF

MISSION

To work in partnership with all citizens to protect life and property and to enhance the quality of life for each person living in the Glenn County Community.

SERVICES

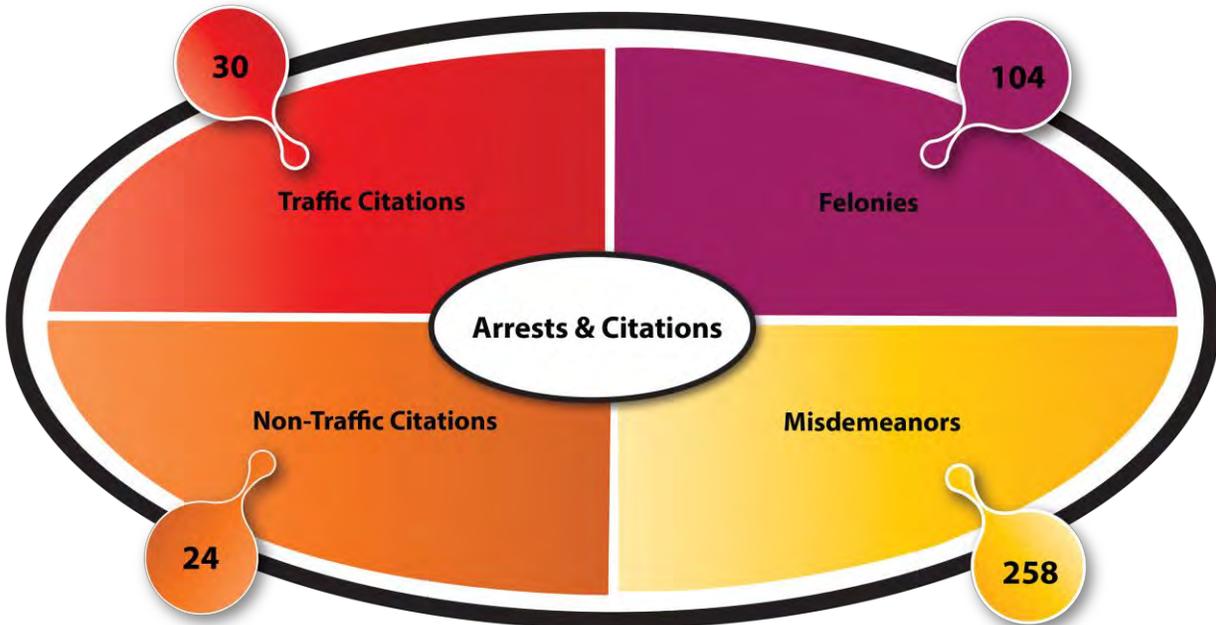
There are five divisions in the Sheriff's Department providing the following services:

- Administration
Service Clerks, Records, Budget, and Finance.
- Operations
Uniformed Patrol, Traffic Unit, Boat Patrol Unit, Special Operations Unit, Contract City Unit, and Animal Control Services.
- Jail
Court Security Unit, Transportation Unit, Alternative Custody Supervision Unit, Jail Records, and Jail Facility Maintenance.
- Criminal Support
Emergency Dispatch Unit, Investigations and Narcotics Unit, Civil Unit, Property and Evidence Unit, and Volunteer Services.
- Emergency Services
Emergency Operations Center, Emergency Preparedness Unit, Countywide Emergency, and Disaster Coordination and Training.

DEPARTMENT BUDGET SUMMARY

	FY 2021-2022 Adopted Budget	FY 2022-2023 Adopted Budget	Change from Adopted Budget FY 2021-22
Total Expenditure (Contract Services)	\$1,674,224	\$1,482,000	(\$192,224)

FY 2021-22 - PERFORMANCE MEASURES (CITY OF WILLOWS ONLY)



CAPITAL OUTLAY

This Fiscal Year's capital outlay program addresses years of deferred maintenance in the Fire and Community Development & Services Departments (e.g., Public Works and Sewage Divisions).

Critical new upgrades, equipment and apparatus include:

▪ Change and Upgrade Financial Software =	\$157,332 (over two fiscal years)
▪ Computer and Office Equipment =	\$5,000
▪ Thermal Imaging Camera =	\$12,000
▪ Defibrillator =	\$6500
▪ Structural Firefighting Equipment =	\$10,500
▪ Hoses and Nozzles =	\$55,000
▪ Mini-Split AC Unit =	\$6,000
▪ Flat Bed Truck =	\$60,000
▪ Dump Truck =	\$100,000
▪ Side-by-Side (x2) =	\$30,000
▪ Backhoe =	\$110,000
▪ Civic Center Repairs =	\$100,000
▪ Security Gate (at the Corporation Yard) =	\$15,000
▪ Overhaul the Municipal Code =	\$150,000
▪ Update Master Fee Schedule =	\$30,000
▪ Upgrade Audio and Visual Capabilities in Council Chambers =	\$25,000
▪ Sycamore Street Lift Station =	\$240,000
▪ Annual Sewer Replacement Project =	\$15,000
▪ WWTP – Clarifier Improvements =	\$100,000
▪ WWTP – Administration Building =	\$25,000
▪ Street Maintenance =	\$30,000
▪ Street Reconstruction/Resurfacing =	\$100,000
▪ Fire Truck Debt Service Payment (ongoing) =	\$65,938

**City of Willows
Fiscal Year 2022-23 Proposed Budget
Capital Outlay / Projects Reconciliation**

Fund	Capital Outlay / Project	Outlay	Project
<i>General Fund</i>			
- Information Services	ERP System Upgrade	\$	55,000
	Computer / Office Equipment		5,000
- Fire	Thermal Imaging Camera	\$	12,000
	Difibrulator		6,500
	Structural Firefighting Equipment		10,500
	Hoses		40,000
	Nozzles		15,000
	Mini-Split AC Unit		6,000
- Public Works	Flat Bed Truck	\$	36,000
	Dump Truck		90,000
	Side-by-Side (x2)		30,000
	Backhoe		88,000
	Civic Center Repairs		100,000
	Security Fencing @ Corp Yard		5,000
- Non-Departmental	Update Municipal Code	\$	135,000
	Upgrade Audio Visual in Chambers		25,000
<i>Sewer Fund</i>			
	Flat Bed Truck	\$	24,000
	Dump Truck		10,000
	Backhoe		22,000
	Security Fencing @ Corp Yard		5,000
	Update Municipal Code	\$	15,000
	Sycamore Street Lift Station		240,000
	Annual Sewer Replacement Project		15,000
	WWTP - Clarifier Improvements		100,000
	WWTP - Administration Building		25,000
<i>Gas Tax Fund</i>			
	Streets Maintenance	\$	30,000
	Streets Reconstruction / Resurfacing		40,000
<i>RSTP/STIP Fund</i>			
	Streets Resurfacing Projects	\$	60,000

City of Willows
 Fiscal Year 2022-23 Proposed Budget
 Capital Outlay / Projects Reconciliation

<u>Fund</u>	<u>Capital Outlay / Project</u>	<u>Outlay</u>	<u>Project</u>
<u>Fire Development Impact Fee Fund</u>			
	Fire Truck Debt Service Payment	\$ 65,938	
<u>COVID-19 / ARPA Fund</u>			
	Master Fee Schedule Update		\$ 30,000
Citywide Captial Outlay / Projects Totals:		\$ 565,938	\$ 775,000
			\$ 1,340,938

Note: The information presented herein presents the fund in which the captial outlay / project is fully appropriated. Several projects which have multiple funding sources accounted for as transfers in/out are listed in the fund in which they are wholly accounted for.

BONDED DEBT & LONG-TERM OBLIGATIONS

BACKGROUND

Typically, cities rely on four principal types of municipal debt obligations to finance long-term capital projects: General Obligation Bonds, Lease Revenue Bonds, Certificates of Participation (COPs), and long-term loans.

In the case of Willows, the City is relying on a Pension Obligation Bond (POB), Certificates of Participation and a long-term bank loan for its current debt obligations. The POB and bank loan are paid for using General Fund revenues. The COPs are paid using Enterprise Funds (Sewage).

RATINGS

In the spring of 2021, Standard & Poor's (S&P) assigned an "A+" rating to the City of Willows' 2021 Pension Obligation Bond. Later that same year, S&P also assigned an "BBB-" long-term rating to the City's outstanding Certificates of Participation (Sewage). The Certificates of Participation (Sewerage) were sold with a credit enhancement that purchased using bond proceeds and the credit enhancement enabled the Certificates of Participation (Sewerage) to carry an "AA" S&P rating designation and therefore obtain a lower rate of interest. The continued positive ratings were in large part due to the tremendous efforts of the prior administration to demonstrate the City's solvency and fiscal stability to S&P.

Why should taxpayers care about the City's bond rating? Because it's the City's credit score and ensures investors that their money is safe, the City is under sound fiscal management and will be able to service any long-term debt obligations. In addition, higher bond ratings mean lower interest rates when the City does decide to issue debt. Lower interest rates can save the taxpayers hundreds of thousands of dollars over the life of a new bond or other long-term debt. Higher bond ratings also create a more favorable and competitive environment for refinancing existing bonds and debt at a lower interest rate.

CURRENT DEBT

The City of Willows current long-term debt includes the following: Pension Obligation Bond (POB), Certificates of Participation (COPs), and a bank loan.

2021 Pension Obligation Bond (POB)

In the spring of 2021, the City issued a POB in the amount of \$8,510,000 and used the proceeds of the sale of the bond to pay off the City's unfunded pension liability to CalPERS. By lowering the interest rate from 7.0% (thereafter reduced by CalPERS to 6.80%) to 3.42%, the City is projected to save an estimated \$3,906,833 in General Fund monies over the life of the debt, which equates to an annual savings of approximately \$165,000. The bond payments are funded with General Fund monies. The POB is scheduled to be paid off in 2033.

2021 Certificates of Participation (COP) - Sewage

Also in late 2021, the City reissued its 2007 Certificates of Participation (COP) for past infrastructure improvements to the City's Wastewater Treatment Plant and system. The 2007 Certificates were originally issued in the principal amount of \$6,889,000 (which currently include less than \$5,465,000 in outstanding debt) at an interest rate of 4.125% and with a maturity date of October 1, 2046. The new refinancing structure and COP resulted in an average interest rate of 2.37% and an overall cost savings to the City of approximately \$1.1 million over the life of the debt. In addition, the refinancing of the COP also generated an additional \$3.35 million for much needed infrastructure upgrades and replacements for the City's sewage system. Bond payments are funded with Enterprise Fund monies (Sewage). The COPs are scheduled to be paid off in 2032.

Umpqua Bank Loan

In 2020, The City borrowed \$1.4 million from Umpqua Bank at an interest rate of 3.320% to provide cashflow for a reimbursable grant of approximately \$3,718,305 from the United States Economic Development Administration (EDA) for infrastructure improvements to the Basin Street property site in South Willows. Currently, the City owes \$573,486 and the entire loan is scheduled to be paid off by 2025. The City pays approximately \$174,910 per year in loan payments. Loan payments have been funded with both EDA grant and General Fund monies.

APPENDICES

- **Appendix I: Detailed Department Budgets**
- **Appendix II: Other Funds – Detailed Budget Summaries**
- **Appendix III: Resolutions**
- **Appendix IV: Budget Calendar**
- **Appendix V: Glossary of Terms & Acronyms**
- **Appendix VI: Capital Improvement Program
(in a separate attachment)**

Appendix I: Detailed Department Budgets

City of Willows
Departmental Expenditure Budget
Department 10 - City Council - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4004 - Salaries - PT	\$ 15,000	2,474	15,000	15,000
4008 - FICA / Medicare	1,148	189	1,148	1,148
4009 - Worker's Compensation	414	487	682	-
<i>Total Personnel Services:</i>	\$ 16,562	3,150	16,830	16,148
 <u>Materials & Services</u>				
4030 - Special Department	\$ 57	4	1,250	1,275
4071 - Telephone	17	19	400	408
4140 - Insurance	1,596	2,125	489	-
4150 - Travel & Meetings	-	-	2,000	2,000
4160 - Dues	4,729	-	4,800	4,896
<i>Total Material & Services:</i>	\$ 6,399	2,148	8,939	8,579
 <u>Capital Projects</u>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total City Council:</i>	\$ 22,961	5,298	25,769	24,727

City of Willows
 Departmental Expenditure Budget
 Department 20 - City Attorney - FY 2022-23

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
<u>Personnel Services</u>				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>				
4120 - Professional Services	\$ 45,202	244,470	170,000	120,000
4122 - Professional Services - Code	8,972	88,731	35,000	10,000
<i>Total Material & Services:</i>	<u>\$ 54,174</u>	<u>333,201</u>	<u>205,000</u>	<u>130,000</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Attorney:</i>	<u>\$ 54,174</u>	<u>333,201</u>	<u>205,000</u>	<u>130,000</u>

City of Willows
 Departmental Expenditure Budget
 Department 30 - City Manager - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries - FT	\$ 35,433	40,438	116,154	196,996
4006 - CalPERS	-	-	8,355	14,716
4007 - Health Insurance	1,596	774	17,950	28,661
4008 - FICA	979	-	8,732	16,300
4009 - Worker's Compensation	-	-	-	-
4110 - Auto Allowance	-	-	1,500	2,880
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	-	-	100	100
<i>Total Personnel Services:</i>	<u>\$ 38,008</u>	<u>41,212</u>	<u>152,791</u>	<u>259,653</u>
<u>Materials & Services</u>				
4030 - Special Department	\$ 4,730	910	1,500	-
XXXX - Elections	-	-	-	5,000
XXXX - Memberships & Dues	-	-	-	2,500
4120 - Professional Services	-	-	4,800	10,000
4150 - Travel & Meetings	2,239	172	3,000	10,000
<i>Total Material & Services:</i>	<u>\$ 6,969</u>	<u>1,082</u>	<u>9,300</u>	<u>27,500</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total City Manager:</i>	<u>\$ 44,977</u>	<u>42,294</u>	<u>162,091</u>	<u>287,153</u>

City of Willows
 Departmental Expenditure Budget
 Department 50 - Finance - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries - FT	\$ 142,353	74,701	66,211	140,995
4002 - Overtime	-	68	-	-
4006 - CalPERS	55,044	50,036	5,711	10,532
4007 - Health Insurance	20,480	6,269	9,279	19,052
4008 - FICA	10,536	6,585	5,075	10,860
4009 - Worker's Compensation	6,798	7,994	30,190	-
4110 - Vehicle Allowance	2,645	-	-	-
4013 - Unemployment	-	6,353	-	-
4014 - Life Insurance	324	62	26	26
<i>Total Personnel Services:</i>	<u>\$ 238,180</u>	<u>152,068</u>	<u>116,492</u>	<u>181,465</u>
 Materials & Services				
4030 - Special Department	\$ 117	9,193	-	-
4040 - Small Tools	-	2,896	-	-
4115 - Equipment Maintenance	-	-	-	-
XXXXX- Memberships & Dues	-	-	-	500
4122 - Professional Services	-	2,841	-	50,000
4130 - Contractual Services	23,456	190,264	134,000	65,000
4150 - Travel & Meetings	-	-	-	2,500
<i>Total Material & Services:</i>	<u>\$ 23,573</u>	<u>205,194</u>	<u>134,000</u>	<u>118,000</u>
 Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Finance:</i>	<u>\$ 261,753</u>	<u>357,262</u>	<u>250,492</u>	<u>299,465</u>

City of Willows
 Departmental Expenditure Budget
 Department 60 - Planning - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4004 - Salaries - PT	\$ 2,800	2,595	3,000	3,000
4008 - FICA	214	199	230	8,527
4009 - Worker's Compensation	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ 3,014</u>	<u>2,794</u>	<u>3,230</u>	<u>11,527</u>
<u>Materials & Services</u>				
4020 - Office Expense	\$ -	70	252	500
4021 - Postage	320	119	350	-
4030 - Special Department	4,075	4,564	4,300	4,386
4060 - Advertising	1,412	2,423	1,000	1,020
4071 - Telephone	-	69	-	-
4120 - Professional Services	60,772	74,073	95,000	90,000
4123 - Professional Services - Dvlp	-	7,410	-	-
4130 - Contractual Services	-	-	-	-
4150 - Travel & Meetings	883	-	2,000	500
<i>Total Material & Services:</i>	<u>\$ 67,462</u>	<u>88,728</u>	<u>102,902</u>	<u>96,406</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Planning:</i>	<u>\$ 70,476</u>	<u>91,522</u>	<u>106,132</u>	<u>107,933</u>

City of Willows
 Departmental Expenditure Budget
 Department 70 - Citywide (General Office) - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries	\$ 47,479	43,826	52,279	-
4006 - CalPERS	18,058	3,656	4,088	-
4007 - Health Insurance (Retirees)	-	-	1,596	-
4007 - Health Insurance	5,912	7,022	9,763	-
4008 - FICA/ Medicare	3,722	3,623	4,050	-
4009 - Workers Compensation	2,484	2,921	11,273	79,592
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	62	-	62	-
Total Personnel Services:	\$ 77,717	61,048	83,111	79,592
<u>Materials & Services</u>				
4020 - Office Expense	\$ 5,708	3,515	6,000	6,000
4021 - Postage	2,320	1,251	1,800	1,800
4030 - Special Department	-	144	499	500
4050 - Clothing	-	8	-	-
4060 - Advertising	812	410	500	500
4071 - Telephone	2,657	3,929	8,250	8,500
4110 - Vehicle Allowance	-	-	-	-
4111 - Vehicle Maintenance	-	40	-	-
4115 - Equipment Maintenance	4,035	7,485	8,000	8,000
4120 - Professional Services	53,274	53,079	50,000	125,000
4140 - Insurance (Liab / Property)	15,140	18,676	152,651	182,406
Total Material & Services:	\$ 83,946	88,537	227,700	332,706
<u>Capital Projects</u>				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Citywide (Gen Office):	\$ 161,663	149,585	310,811	412,298

City of Willows
 Departmental Expenditure Budget
 Department 80 - Civic Center - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4004 - Salaries PT	\$ 9,173	4,577	4,795	4,704
4008 - FICA/ Medicare	702	350	367	360
4009 - Workers Compensation	294	616	1,306	-
<i>Total Personnel Services:</i>	<u>\$ 10,169</u>	<u>5,543</u>	<u>6,468</u>	<u>5,064</u>
<u>Materials & Services</u>				
4030 - Special Department	\$ 1,521	387	800	800
4080 - PG7E	14,576	7,184	15,000	15,000
4081 - Water & Sewer Expense	3,806	7,495	8,000	8,000
4100 - Building Maintenance	2,200	2,579	4,000	6,000
4130 - Contractual Services	1,048	182	-	-
<i>Total Material & Services:</i>	<u>\$ 23,151</u>	<u>17,827</u>	<u>27,800</u>	<u>29,800</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Civic Center:</i>	<u>\$ 33,320</u>	<u>23,370</u>	<u>34,268</u>	<u>34,864</u>

City of Willows
 Departmental Expenditure Budget
 Department 90 - Building - FY 2022-23

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Personnel Services				
4001 - Salaries	\$ 56,209	47,738	57,946	57,336
4006 - CalPERS	29,041	32,541	8,607	8,331
4007 - Health Insurance	21,990	24,733	25,264	24,519
4008 - FICA/ Medicare	3,943	3,730	4,231	4,423
4009 - Workers Compensation	2,706	3,182	12,018	-
4014 - Life Insurance	332	31	62	62
<i>Total Personnel Services:</i>	<u>\$ 114,221</u>	<u>111,955</u>	<u>108,128</u>	<u>94,671</u>
Materials & Services				
4020 - Office Expense	\$ 37	315	400	500
4021 - Postage	38	13	50	100
4030 - Special Department	3,628	-	1,000	-
4060 - Advertising	90	-	-	-
4120 - Professional Services	55,564	64,111	62,000	75,000
4123 - Professional Services - Dvlp	-	5,203	-	-
4140 - Insurance (Liab / Property)	3,430	4,566	4,753	-
4150 - Training & Travel	-	-	250	250
4160 - Dues & Memberships	-	-	100	100
<i>Total Material & Services:</i>	<u>\$ 62,787</u>	<u>74,208</u>	<u>68,553</u>	<u>75,950</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Building:</i>	<u>\$ 177,008</u>	<u>186,163</u>	<u>176,681</u>	<u>170,621</u>

City of Willows
 Departmental Expenditure Budget
 Department 100 - Police - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4007 - Health Insurance	1,596	774	-	-
<i>Total Personnel Services:</i>	<u>\$ 1,596</u>	<u>774</u>	<u>-</u>	<u>-</u>
 <u>Materials & Services</u>				
4030 - Special Department	\$ -	713	-	-
4040 - Small Tools	-	3,080	-	-
4071 - Telephone	-	202	-	-
4130 - Contractual Services	1,253,991	1,445,619	1,360,884	1,482,000
<i>Total Material & Services:</i>	<u>\$ 1,253,991</u>	<u>1,449,614</u>	<u>1,360,884</u>	<u>1,482,000</u>
 <u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Police:</i>	<u>\$ 1,255,587</u>	<u>1,450,388</u>	<u>1,360,884</u>	<u>1,482,000</u>

City of Willows
 Departmental Expenditure Budget
 Department 110 - Engineering - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <u>Materials & Services</u>				
4120 - Professional Services	\$ 6,676	13,050	20,000	35,000
<i>Total Material & Services:</i>	<u>\$ 6,676</u>	<u>13,050</u>	<u>20,000</u>	<u>35,000</u>
 <u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Engineering:</i>	<u>\$ 6,676</u>	<u>13,050</u>	<u>20,000</u>	<u>35,000</u>

City of Willows
 Departmental Expenditure Budget
 Department 120 - Library - FY 2022-23

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Personnel Services				
4001 - Salaries	\$ 3,412	35,877	35,947	35,431
4004 - Salaries - PT	41,895	35,811	47,149	53,550
4006 - CalPERS	12,140	16,670	2,761	2,647
4007 - Health Insurance	4,160	7,428	6,326	6,226
4008 - FICA/ Medicare	3,449	5,716	6,529	7,285
4009 - Workers Compensation	4,356	5,324	21,397	-
4013 - Unemployment	6,155	-	-	-
4014 - Life Insurance	62	31	62	62
<i>Total Personnel Services:</i>	<u>\$ 75,629</u>	<u>106,857</u>	<u>120,171</u>	<u>105,201</u>
Materials & Services				
4020 - Office Expense	\$ 1,818	2,031	2,500	2,550
4021 - Postage	45	-	350	357
4030 - Special Department	170	157	1,000	1,020
4060 - Advertising	-	159	-	-
4071 - Telephone	2,434	2,558	2,500	2,550
4080 - Utilities - Electric	12,936	11,968	13,000	13,260
4115 - Equipment Maintenance	435	584	1,400	-
4130 - Contractual Services	90,137	92,363	93,000	94,860
4140 - Insurance	16,417	21,855	5,032	-
4150 - Training & Travel	-	-	75	75
4160 - Dues & Memberships	-	-	100	100
4933 - Print Material	4,123	7,080	6,000	6,000
<i>Total Material & Services:</i>	<u>\$ 128,515</u>	<u>138,755</u>	<u>124,957</u>	<u>120,772</u>
Capital Projects				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Library:</i>	<u>\$ 204,144</u>	<u>245,612</u>	<u>245,128</u>	<u>225,973</u>

City of Willows
 Departmental Expenditure Budget
 Department 130 - Recreation - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries	\$ 41,344	-	-	-
4002 - Overtime	204	-	-	-
4004 - Salaries - PT	5,281	525	4,951	20,675
4006 - CalPERS	22,415	22,522	243	1,582
4007 - Health Insurance	8,592	2,544	-	-
4008 - FICA/ Medicare	3,454	82	379	-
4009 - Workers Compensation	2,819	4,805	18,146	-
4013 - Unemployment	6,481	-	-	-
4014 - Life Insurance	224	31	(36)	-
<i>Total Personnel Services:</i>	<u>\$ 90,814</u>	<u>30,509</u>	<u>23,683</u>	<u>22,257</u>
<u>Materials & Services</u>				
4021 - Postage	\$ 792	-	-	-
4030 - Special Department	177	60	-	5,500
4071 - Telephone	809	571	750	765
4110 - Vehicle Allowance	800	-	-	-
4140 - Insurance	3,000	3,993	919	-
4150 - Training & Travel	200	-	200	200
4160 - Dues & Memberships	-	-	170	170
<i>Total Material & Services:</i>	<u>\$ 5,778</u>	<u>4,624</u>	<u>2,039</u>	<u>6,635</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Recreation:</i>	<u>\$ 96,592</u>	<u>35,133</u>	<u>25,722</u>	<u>28,892</u>

City of Willows
 Departmental Expenditure Budget
 Department 135 - Swimming Pool - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4004 - Salaries - PT	\$ 12,947	1,061	9,548	7,744
4008 - FICA/ Medicare	985	81	720	592
4009 - Workers Compensation	522	614	2,318	-
<i>Total Personnel Services:</i>	<u>\$ 14,454</u>	<u>1,756</u>	<u>12,586</u>	<u>8,336</u>
<u>Materials & Services</u>				
4020 - Office Expense	\$ 41	-	200	204
4030 - Special Department	2,630	2,440	2,500	2,550
4050 - Clothing	-	-	120	120
4060 - Advertising	-	-	500	510
4071 - Telephone	234	256	225	230
4080 - PG&E	4,149	446	2,750	2,805
4081 - Water & Sewer Expense	6,624	3,382	4,600	4,692
4100 - Building Maintenance	8,821	119	1,000	1,000
4115 - Equipment Maintenance	361	1,200	250	250
4120 - Professional Services	-	-	100	102
4140 - Insurance	1,183	1,575	1,639	-
4150 - Training & Travel	340	-	650	650
5132 - First Aid	-	-	250	250
<i>Total Material & Services:</i>	<u>\$ 24,383</u>	<u>9,418</u>	<u>14,784</u>	<u>13,363</u>
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Swimming Pool:</i>	<u>\$ 38,837</u>	<u>11,174</u>	<u>27,370</u>	<u>21,699</u>

City of Willows
 Departmental Expenditure Budget
 Department 138 - Parks & Public Works FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries	\$ 175,898	98,472	179,825	261,219
4002 - Overtime	9,360	10,039	11,000	11,000
4004 - Salaries - PT	11,609	4,815	14,946	-
4006 - CalPERS	75,210	81,133	19,391	28,734
4007 - Health Insurance	32,145	32,086	48,229	102,932
4008 - FICA/ Medicare	15,028	10,611	15,164	20,516
4009 - Workers Compensation	6,575	10,087	39,570	-
4013 - Unemployment	827	-	-	-
4014 - Life Insurance	574	93	248	248
XXXX - Street Worker Staff Alloc.	-	-	(27,000)	(27,000)
<i>Total Personnel Services:</i>	<u>\$ 327,226</u>	<u>247,336</u>	<u>301,373</u>	<u>397,649</u>
 <u>Materials & Services</u>				
4020 - Office Expense	\$ 305	401	400	408
4030 - Special Department	2,593	1,265	2,000	2,040
4040 - Small Tools	67	602	600	600
4050 - Clothing	2,863	3,754	2,500	2,500
4051 - Personal Safety Equipment	2,112	837	2,000	2,000
4090 - Rent - Equipment	-	77	-	-
4111 - Vehicle Maintenance	6,170	15,331	8,000	10,000
4112 - Vehicle Maintenance - Tires	5,041	2,382	2,000	-
4113 - Fuel	11,301	11,532	13,000	15,000
4115 - Equipment Maintenance	8,089	2,310	4,000	4,000
4120 - Professional Services	2,406	62,164	2,000	5,000
4134 - Tree Maintenance	2,217	765	2,200	5,000
4150 - Training & Travel	630	90	600	600
4160 - Dues & Memberships	598	482	700	1,500
5430 - Tool Allowance	2,600	2,200	2,400	2,400
5436 - Garage Supplies	711	181	800	800
5437 - First Aid	-	-	100	100
<i>Total Material & Services:</i>	<u>\$ 47,703</u>	<u>104,373</u>	<u>43,300</u>	<u>51,948</u>
 <u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Parks & Public Works:</i>	<u>\$ 374,929</u>	<u>351,709</u>	<u>344,673</u>	<u>449,597</u>

City of Willows
 Departmental Expenditure Budget
 Department 140 - Parks Maintenance FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
4030 - Special Department	\$ 7,942	11,142	8,500	10,000
4071 - Telephone	(155)	685	275	281
4080 - PG&E	21,172	18,751	16,500	16,830
4081 - Water & Sewer	6,979	8,735	13,000	12,000
4100 - Building Maintenance	193	725	1,500	1,500
4120 - Professional Services	234	89	615	627
4130 - Contract Services	78	156	288	294
4140 - Insurance	9,463	15,558	2,901	-
<i>Total Material & Services:</i>	\$ 45,906	55,841	43,579	41,532
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Parks Maintenance:</i>	\$ 45,906	55,841	43,579	41,532

City of Willows
 Departmental Expenditure Budget
 Department 145 - Mall Maintenance FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
4030 - Special Department	\$ 647	818	-	-
4080 - PG&E	2,037	1,749	3,000	3,060
4081 - Water & Sewer	6,926	6,818	9,100	9,282
<i>Total Material & Services:</i>	\$ 9,610	9,385	12,100	12,342
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Mall Maintenance:</i>	\$ 9,610	9,385	12,100	12,342

City of Willows
 Departmental Expenditure Budget
 Department 146 - Museum Maintenance FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
4081 - Water & Sewer	\$ 2,005	845	-	-
4100 - Building Maintenance	113	184	500	500
<i>Total Material & Services:</i>	\$ 2,118	1,029	500	500
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Museum Maintenance:</i>	\$ 2,118	1,029	500	500

**City of Willows
Departmental Expenditure Budget
Department 150 - Fire FY 2022-23**

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries	\$ 287,410	194,905	262,161	263,482
4002 - Overtime	33,823	20,680	20,000	10,000
4004 - Salaries - PT	44,267	9,730	30,660	20,000
4005 - Holiday Pay	9,936	9,775	7,973	7,973
4006 - CalPERS	180,984	190,594	33,656	33,673
4007 - Health Insurance	96,949	73,508	54,047	46,478
4008 - FICA/ Medicare	26,218	21,047	24,282	21,833
4009 - Workers Compensation	18,402	21,371	81,724	-
4010 - Call Back Pay	695	2,310	5,000	5,000
4013 - Unemployment	839	-	-	-
4014 - Life Insurance	910	-	248	248
4110 - Vehicle Allowance	1,067	2,200	1,100	1,100
Total Personnel Services:	\$ 701,500	546,120	520,851	409,787
Materials & Services				
4020 - Office Expense	\$ 1,472	117	1,500	1,530
4021 - Postage	134	377	250	255
4030 - Special Department	10,469	10,972	11,500	11,730
4040 - Small Tools	7,432	7,183	5,000	5,000
4050 - Clothing	2,365	1,902	2,500	2,500
4060 - Advertising	404	-	-	-
4071 - Telephone	8,555	6,772	6,650	6,783
4080 - PG&E	20,334	16,123	17,000	17,340
4081 - Water & Sewer	1,402	2,093	2,100	2,142
4100 - Building Maintenance	15,458	9,383	10,000	10,000
4111 - Vehicle Maintenance	10,653	10,176	10,000	10,000
4113 - Fuel	8,996	8,430	8,500	13,000
4115 - Equipment Maintenance	12,134	8,744	9,000	9,000
4120 - Professional Services	268	-	300	10,000
4130 - Contractual Services	44,859	81,250	67,000	60,000
4140 - Insurance	24,575	31,789	10,946	-
4150 - Travel & Training	2,105	1,970	10,000	10,000
4160 - Dues & Memberships	1,339	561	1,100	1,100
5306 - Volunteer CalPERS	4,200	3,967	4,200	-
Total Material & Services:	\$ 177,154	201,809	177,546	170,380
Capital Projects				
	\$ -	-	-	-
Total Capital Projects:	\$ -	-	-	-
Total Fire:	\$ 878,654	747,929	698,397	580,167

City of Willows
 Departmental Expenditure Budget
 Department 160 - Public Works - Streets - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
4030 - Special Department	\$ 323	4,750	4,000	2,000
4071 - Telephone	1,702	2,015	2,000	2,000
4080 - PG&E	11,498	9,113	10,000	10,200
4081 - Water & Sewer	1,659	802	2,100	2,142
4082 - Street Lighting	-	110	-	-
4100 - Building Maintenance	67	468	1,000	1,000
4120 - Professional Services	538	-	1,000	5,000
4140 - Insurance	24,534	31,403	11,422	-
4185 - Claim Coverage	2,170	-	-	-
5431 - Street Maintenance	-	302	-	-
5439 - Alley Maintenance	378	270	3,000	10,000
<i>Total Material & Services:</i>	\$ 42,869	49,233	34,522	32,342
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Public Works / Streets:</i>	\$ 42,869	49,233	34,522	32,342

City of Willows
 Departmental Expenditure Budget
 Department 170 - Storm Drains - FY 2022-23

<u>Personnel Services</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
4030 - Special Department	\$ 1,555	-	2,000	-
4080 - PG&E	1,207	1,087	1,200	1,200
4115 - Equipment Maintenance	-	31	500	500
4120 - Professional Services	-	437	500	500
4140 - Insurance	2,463	3,279	755	-
<i>Total Material & Services:</i>	\$ 5,225	4,834	4,955	2,200
<u>Capital Projects</u>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Storm Drains:</i>	\$ 5,225	4,834	4,955	2,200

City of Willows
 Departmental Expenditure Budget
 Department 00 - Non-Departmental Revenues - FY 2022-23

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Personnel Services				
4006 - CalPERS UAAL - Miscellaneous	\$ -	16,969	-	-
4006 - CalPERS UAAL - Safety	259,634	295,605	3,200	-
<i>Total Personnel Services:</i>	<u>\$ 259,634</u>	<u>312,574</u>	<u>3,200</u>	<u>-</u>
Materials & Services				
5940/50 - Debt Service - CalPERS Bonds	\$ -	-	596,958	663,191
8000 - Transfers Out	111,977	-	-	-
<i>Total Material & Services:</i>	<u>\$ 111,977</u>	<u>-</u>	<u>596,958</u>	<u>663,191</u>
Capital Projects				
7168 - Public Works Equipment	\$ 7,750	-	-	509,000
7223 - Upgrade Computer Eqpt	2,050	-	55,000	55,000
7234 - Computer / Office Equipment	20,462	-	5,000	5,000
7241 - Fire Equipment	7,631	-	-	-
7256 - Resurface Project	23,178	8,018	-	-
7281 - Infrastructure	197,896	-	-	-
XXXX - Fire Equipment	-	-	-	90,000
7290 - Public Works Equipment	1,636	-	-	-
<i>Total Capital Projects:</i>	<u>\$ 260,603</u>	<u>8,018</u>	<u>60,000</u>	<u>659,000</u>
<i>Total Non-Departmental:</i>	<u>\$ 632,214</u>	<u>320,592</u>	<u>660,158</u>	<u>1,322,191</u>

**City of Willows
 Departmental Expenditure Budget
 Fund 318 - Sewer Fund - FY 2022-23**

<u>Salaries & Benefits</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
4001 - Salaries	\$ 151,973	130,315	80,000	-
4002 - Overtime	8,700	10,106	10,000	-
4004 - Salaries - PT	639	-	-	-
4006 - CalPERS	73,334	73,414	10,000	-
4007 - Health Insurance	55,803	51,708	28,000	-
4008 - FICA/ Medicare	11,389	9,973	7,000	-
4009 - Workers Compensation	10,566	6,213	-	-
4014 - Life Insurance	778	148	-	-
XXXX - Overhead - General Fund	-	-	39,040	147,959
Total Personnel Services:	\$ 313,182	281,877	174,040	147,959
<u>Operations & Maintenance</u>				
4020 - Office Expense	\$ 418	55	100	100
4021 - Postage	1,379	-	-	-
4030 - Special Department	5,192	107	2,000	2,000
4040 - Small Tools	-	77	-	500
4050 - Clothing	2,696	2,503	600	1,000
4071 - Telephone	4	2	-	-
4080 - PG&E	191,264	212,443	115,000	120,000
4081 - Water & Sewer	2,185	2,697	3,000	3,000
4100 - Building Maintenance	-	74	-	-
4111 - Vehicle Maintenance	558	1,611	500	1,000
4113 - Fuel	12,498	5,262	3,500	5,000
4115 - Equipment Maintenance	988	1,651	6,000	6,000
4120 - Professional Services	71,590	38,307	33,000	35,000
4140 - Insurance	25,785	31,720	20,300	25,000
4160 - Dues & Memberships	875	-	2,000	2,000
5631 - Discharge Permit	12,055	13,362	14,000	14,500
7282 - Infrastructure Admin	2,143	-	-	-
Total Operations & Maintenance:	\$ 329,630	309,871	200,000	215,100

**City of Willows
 Departmental Expenditure Budget
 Fund 318 - Sewer Fund - FY 2022-23**

<u>Salaries & Benefits</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
<u>Contract Operations - Plant Facility</u>				
4130 - Contract Services	666,804	629,441	670,000	685,000
<i>Total Contract Operations:</i>	<u>\$ 666,804</u>	<u>629,441</u>	<u>670,000</u>	<u>685,000</u>
<u>Debt Service</u>				
5950 - Principal / Interest on Debt	380,683	349,962	-	335,519
<i>Total Contract Operations:</i>	<u>\$ 380,683</u>	<u>349,962</u>	<u>-</u>	<u>335,519</u>
<u>Capital Projects</u>				
7281 - South Willows Infrastructure	\$ 157,945	29,926	-	-
7281 - Hypochlorite Tank	30,826	-	-	-
XXXX - Sycamore Street Lift Station	-	-	-	240,000
XXXX - Annual Sewer Replet Project	-	-	-	15,000
XXXX - WWTP - Clarifier Impvmts	-	-	-	100,000
XXXX - WWTP - Adman Building	-	-	-	25,000
<i>Total Capital Projects:</i>	<u>\$ 188,771</u>	<u>29,926</u>	<u>-</u>	<u>380,000</u>
<i>Total Sewer Enterprise:</i>	<u>\$ 1,879,070</u>	<u>1,601,077</u>	<u>1,044,040</u>	<u>1,763,578</u>

Appendix II: Other Funds Budget Detail Summaries

City of Willows Fiscal Year 2022-23 Proposed Budget Sewer Maintenance & Construction Funds (Funds 318 / 321)

<u>Revenues:</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>ESTIMATED ACTUAL FY 2021-22</u>	<u>PROPOSED BUDGET FY 2022-23</u>
Sewer Fees	\$ 1,506,667	1,614,573	1,600,000	1,850,000
Sewer Developer Impacts Fees	4,294	46,648	355	-
Sewer Connection Fees	48,022	22,755	-	-
Interest Income	13,525	5,332	5,000	5,000
Miscellaneous Income	-	-	10,000	-
<i>Total:</i>	<u>\$ 1,572,508</u>	<u>1,689,308</u>	<u>1,615,355</u>	<u>1,855,000</u>
<u>Expenditures:</u>				
Salaries & Benefits	\$ 313,182	281,877	135,000	108,919
Operations & Maintenance	329,630	309,871	200,000	215,100
Contract Operation - Plant Facility	666,804	629,441	670,000	685,000
Debt Service Costs	380,683	349,962	-	335,519
General Fund Overhead Costs	-	-	39,040	39,040
Capital Outlay	188,771	29,926	-	380,000
<i>Total:</i>	<u>\$ 1,879,070</u>	<u>1,601,077</u>	<u>1,044,040</u>	<u>1,763,578</u>
Excess (deficit) of revenues over expenditures	\$ (306,562)	88,231	571,315	91,422
Beginning Fund Balance	\$ 1,081,758	775,196	863,427	1,434,742
Ending Fund Balance	<u>\$ 775,196</u>	<u>863,427</u>	<u>1,434,742</u>	<u>1,526,164</u>

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>MID-YEAR BUDGET FY 2021-22</u>	<u>PROPOSED BUDGET FY 2021-22</u>
Hypochlorite Tank	\$ 30,826	-	-	-
South Willows Infrastructure Project	157,945	29,926	-	-
Sycamore Street Lift Station	-	-	-	240,000
Annual Sewer Replacement Project	-	-	-	15,000
WWTP - Clarifier Improvements	-	-	-	100,000
WWTP - Administration Building	-	-	-	25,000
<i>Total:</i>	<u>\$ 188,771</u>	<u>29,926</u>	<u>-</u>	<u>380,000</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Water Enterprise Fund (Fund 325)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Water Fees	\$ 7,132	4,225	7,000	7,000
Water Connection Fees	-	-	-	-
Interest Income	133	41	25	-
<i>Total:</i>	<u>\$ 7,265</u>	<u>4,266</u>	<u>7,025</u>	<u>7,000</u>
Expenditures:				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	10,241	4,974	15,000	5,000
Debt Service Costs	-	-	-	-
Special Department Expenses	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 10,241</u>	<u>4,974</u>	<u>15,000</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ (2,976)	(708)	(7,975)	2,000
Beginning Fund Balance	\$ 10,148	7,172	6,464	(1,511)
Ending Fund Balance	<u>\$ 7,172</u>	<u>6,464</u>	<u>(1,511)</u>	<u>489</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Water Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Gas Tax Funds (Funds 372/314/315/316/317)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Fund 372 - CA Gas Tax Section 2103	\$ 43,317	41,418	52,856	48,426
Fund 314 - CA Gas Tax Section 2105	32,045	31,628	36,866	35,789
Fund 315 - CA Gas Tax Section 2106	19,519	19,244	20,718	20,243
Fund 316 - CA Gas Tax Section 2107	40,463	42,798	50,240	48,729
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	5,592	2,517	2,000	750
<i>Total:</i>	<u>\$ 142,936</u>	<u>139,605</u>	<u>164,680</u>	<u>155,937</u>
Expenditures:				
Streets Worker Staff Allocations	\$ 23,665	392	27,000	27,000
Streets - Professional Services	203	-	1,000	1,000
Streets Maintenance	9,865	163	-	-
Utilities - Street Lighting	41,348	32,182	40,000	42,500
Capital Projects	-	7,671	226,629	70,000
Transfers Out	-	-	7,950	3,000
<i>Total:</i>	<u>\$ 75,081</u>	<u>40,408</u>	<u>302,579</u>	<u>143,500</u>
Excess (deficit) of revenues over expenditures	\$ 67,855	99,197	(137,899)	12,437
Beginning Fund Balance (All Funds)	\$ 221,847	289,702	388,899	251,000
Ending Fund Balance (All Funds)	<u>\$ 289,702</u>	<u>388,899</u>	<u>251,000</u>	<u>263,437</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Streets Maintenance	\$ -	7,671	-	30,000
Capital - Lassen Street Rehabilitation	-	-	206,629	-
Capital - Streets Reconstruction / Resurfacing	-	-	60,000	40,000
<i>Total:</i>	<u>\$ -</u>	<u>7,671</u>	<u>266,629</u>	<u>70,000</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
RMRA SB-1 TCFR Payback Funds (Funds 306/311)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ 7,062	-	-	-
Fund 311 - RMRA SB-1 Funding	108,803	115,087	129,101	123,497
Interest Income	4,875	1,213	1,250	1,000
<i>Total:</i>	<u>\$ 117,740</u>	<u>116,300</u>	<u>130,351</u>	<u>124,497</u>
Expenditures:				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	7,135	-	100,000	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 7,135</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 110,605	116,300	30,351	124,497
Beginning Fund Balance (All Funds)	\$ -	110,605	226,905	257,256
Ending Fund Balance (All Funds)	<u>\$ 110,605</u>	<u>226,905</u>	<u>257,256</u>	<u>381,753</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Lassen Street Rehabilitation	-	-	100,000	-
Capital - Streets Reconstruction / Resurfacing	7,135	-	-	-
<i>Total:</i>	<u>\$ 7,135</u>	<u>-</u>	<u>100,000</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Regional Surface Transportation Program (RSTP) Funds (Fund 310)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
RSTP (County) Funding	\$ 81,321	86,660	85,195	85,195
STIP Funding	-	-	675,000	-
Interest Income	4,071	2,079	2,000	2,000
<i>Total:</i>	<u>\$ 85,392</u>	<u>88,739</u>	<u>762,195</u>	<u>87,195</u>
Expenditures:				
Streets Worker Staff Allocationa	\$ -	-	-	-
Streets - Professional Services	-	984	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	15,787	3,915	675,000	60,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 15,787</u>	<u>4,399</u>	<u>675,000</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	\$ 69,605	84,340	87,195	27,195
Beginning Fund Balance (All Funds)	\$ 120,810	190,415	274,755	361,950
Ending Fund Balance (All Funds)	<u>\$ 190,415</u>	<u>274,755</u>	<u>361,950</u>	<u>389,145</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Streets Resurfacing Projects	-	3,915	-	60,000
Capital - N. Lassen Street Rehab	15,787	-	675,000	-
<i>Total:</i>	<u>\$ 15,787</u>	<u>3,915</u>	<u>675,000</u>	<u>60,000</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
County Library / Literacy Pass Through Funds (Funds 338/359)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
County Library Allocation	\$ 73,500	73,500	98,000	98,000
State of CA Literacy Contribution (Fund 359)	60,062	54,056	46,215	50,000
Interest Income	-	14	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 133,562</u>	<u>127,570</u>	<u>144,215</u>	<u>148,000</u>
Expenditures:				
<i>Willows Library</i>				
Salaries & Benefits	\$ 44,981	-	-	-
Special Department Expense	75	-	-	-
New Print Materials	5,448	-	-	-
<i>Bayliss Library</i>				
Salaries & Benefits	4,353	4,272	2,250	4,650
Telephone Expense	468	514	450	450
Utilities / Electricity	2,247	2,027	2,400	2,400
<i>Elk Creek Library</i>				
Salaries & Benefits	5,204	6,391	7,250	6,762
Special Department Expense	399	1,192	1,638	1,638
Telephone Expense	514	447	900	900
Rent	1,300	300	1,800	1,500
Glenn County - Literacy Pass Through (Fund 359)	60,062	48,650	46,215	50,000
Transfers Out to General Fund - Library	-	-	167,479	56,000
<i>Total:</i>	<u>\$ 125,051</u>	<u>63,793</u>	<u>230,382</u>	<u>124,300</u>
Excess (deficit) of revenues over expenditures	\$ 8,511	63,777	(86,167)	23,700
Beginning Fund Balance (All Funds)	\$ 44,597	53,108	116,885	30,718
Ending Fund Balance (All Funds)	<u>\$ 53,108</u>	<u>116,885</u>	<u>30,718</u>	<u>54,418</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Zip Books State Fund (Fund 341)

<u>Revenues:</u>	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2021-22</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2022-23</u>
Restricted Revenues	\$ 1,128	127	9,900	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,128</u>	<u>127</u>	<u>9,900</u>	<u>-</u>
<u>Expenditures:</u>				
Other Expenditures	\$ 3,784	-	9,900	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,784</u>	<u>-</u>	<u>9,900</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (2,656)	127	-	-
Beginning Fund Balance	\$ 4,412	1,756	1,883	1,883
Ending Fund Balance	<u>\$ 1,756</u>	<u>1,883</u>	<u>1,883</u>	<u>1,883</u>

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2021-22</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2022-23</u>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Northmet Train Fund (Fund 350)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Other Income - Refunds	\$ 1,000	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures - Willows Library	\$ 452	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 452</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 548	-	-	-
Beginning Fund Balance	\$ 4,220	4,768	4,768	4,768
Ending Fund Balance	<u>\$ 4,768</u>	<u>4,768</u>	<u>4,768</u>	<u>4,768</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
CLSA Delivery Fund (Fund 352)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
CLSA Delivery Funding (CALIFA / Northnet)	\$ 21,756	19,932	6,806	7,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 21,756</u>	<u>19,932</u>	<u>6,806</u>	<u>7,500</u>
Expenditures:				
Other Expenditures - Willows Library Broadband	\$ 20,658	15,941	12,000	12,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 20,658</u>	<u>15,941</u>	<u>12,000</u>	<u>12,000</u>
Excess (deficit) of revenues over expenditures	\$ 1,098	3,991	(5,194)	(4,500)
Beginning Fund Balance	\$ 11,782	12,880	16,871	11,677
Ending Fund Balance	<u>\$ 12,880</u>	<u>16,871</u>	<u>11,677</u>	<u>7,177</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Certified Access (ADA) Fund (Fund 307)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Certified Access Fees	\$ 2,394	160	200	200
Interest Income	-	-	-	-
<i>Total:</i>	\$ 2,394	160	200	200
Expenditures:				
Special Dept. Expenditures - Building Dept.	\$ 122	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	\$ 122	-	-	-
Excess (deficit) of revenues over expenditures	\$ 2,272	160	200	200
Beginning Fund Balance (All Funds)	\$ 5,599	7,871	8,031	8,231
Ending Fund Balance (All Funds)	\$ 7,871	8,031	8,231	8,431

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	\$ -	-	-	-

City of Willows
Fiscal Year 2022-23 Proposed Budget
Willows Lighting & Landscaping Fund (Fund 313)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Special Assessment Taxes	\$ 27,865	24,763	25,000	25,000
Interest Income	435	302	250	250
<i>Total:</i>	<u>\$ 28,300</u>	<u>25,065</u>	<u>25,250</u>	<u>25,250</u>
Expenditures:				
L&L District - Special Dept Expenditures	\$ 1,237	1,232	750	1,250
L&L District 2 - Special Dept Expenditures	487	853	1,000	1,000
L&L S. Willows - Special Dept Expenditures	4,384	8,285	1,000	2,500
Utilities	1,370	1,064	1,400	1,500
Water & Sewer	1,246	1,721	1,400	1,500
Street Lighting	912	795	1,000	1,500
<i>Total:</i>	<u>\$ 9,636</u>	<u>13,950</u>	<u>6,550</u>	<u>9,250</u>
Excess (deficit) of revenues over expenditures	\$ 18,664	11,115	18,700	16,000
Beginning Fund Balance (All Funds)	\$ 12,327	30,991	42,106	60,806
Ending Fund Balance (All Funds)	\$ 30,991	42,106	60,806	76,806

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Recreation Reimbursement Fund (Fund 322)
ROLL INTO GENERAL FUND - RECREATION DEPT WITH 2022-23 BUDGET

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Recreation Revenues	\$ 12,910	2,104	15,000	-
Interest Income	314	51	50	-
<i>Total:</i>	<u>\$ 13,224</u>	<u>2,155</u>	<u>15,050</u>	<u>-</u>
Expenditures:				
Temporary Salaries - Recreation	\$ 9,399	6,980	14,000	-
Other Expenditures / Merchant Fees	8,211	179	6,742	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 17,610</u>	<u>7,159</u>	<u>20,742</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (4,386)	(5,004)	(5,692)	-
Beginning Fund Balance (All Funds)	\$ 15,082	10,696	5,692	-
Ending Fund Balance (All Funds)	<u>\$ 10,696</u>	<u>5,692</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Recreation Cultural Fund (Fund 323)
ROLL INTO GENERAL FUND - RECREATION DEPT WITH 2022-23 BUDGET

<u>Revenues:</u>	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Recreation Revenues	\$ -	-	-	-
Interest Income	18	5	-	-
<i>Total:</i>	<u>\$ 18</u>	<u>5</u>	<u>-</u>	<u>-</u>
 <u>Expenditures:</u>				
Temporary Salaries - Recreation	\$ -	-	-	-
Other Expenditures	186	-	-	-
Transfers Out - General Fund	-	-	-	744
<i>Total:</i>	<u>\$ 186</u>	<u>-</u>	<u>-</u>	<u>744</u>
Excess (deficit) of revenues over expenditures	\$ (168)	5	-	(744)
Beginning Fund Balance (All Funds)	\$ 907	739	744	744
Ending Fund Balance (All Funds)	<u>\$ 739</u>	<u>744</u>	<u>744</u>	<u>-</u>

Capital Expenditure Detail

<u>Capital Expenditures</u>	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Community Discretionary Fund (Fund 330)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Program Income - Loan Payments	\$ 19,302	25,048	-	-
Transfers In from CDBG/HOME Funds	11,420	-	20,000	20,000
Interest Income	1,994	6,527	-	-
<i>Total:</i>	<u>\$ 32,716</u>	<u>31,575</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:				
Special Department Expenditures	\$ 17,049	-	2,340	3,000
Municipal Code Updates	795	-	-	-
Housing Element Update	-	39,050	17,898	-
LAFCO Expenditures	10,000	10,100	10,350	10,500
Membership Dues - League of CA Cities	-	4,429	-	-
Economic Development Committee	-	5,000	5,000	5,000
Three Core Economic Development Committee	-	7,500	7,500	7,500
Community Promotion (Chamber/Vol Fire/Etc.)	-	1,146	7,500	7,500
Other Expenditures	3,038	4,528	-	-
<i>Total:</i>	<u>\$ 30,882</u>	<u>71,753</u>	<u>50,588</u>	<u>33,500</u>
Excess (deficit) of revenues over expenditures	\$ 1,834	(40,178)	(30,588)	(13,500)
Beginning Fund Balance (All Funds)	\$ 102,227	104,061	63,883	33,295
Ending Fund Balance (All Funds)	<u>\$ 104,061</u>	<u>63,883</u>	<u>33,295</u>	<u>19,795</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Mall Maintenance Fund (Fund 331)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Other Refunds	\$ 14,717	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 14,717</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ 136	227	-	8,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 136</u>	<u>227</u>	<u>-</u>	<u>8,800</u>
Excess (deficit) of revenues over expenditures	\$ 14,581	(227)	-	(8,800)
Beginning Fund Balance	\$ 8,850	23,431	23,204	23,204
Ending Fund Balance	<u>\$ 23,431</u>	<u>23,204</u>	<u>23,204</u>	<u>14,404</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
State Recycling Grant Fund (Fund 366)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
CA Recycling Grant	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	\$ -	-	-	-
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	\$ -	-	-	-
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ 8,969	8,969	8,969	8,969
Ending Fund Balance	\$ 8,969	8,969	8,969	8,969

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	\$ -	-	-	-

City of Willows
Fiscal Year 2022-23 Proposed Budget
CDBG Housing Loans Fund (Fund 312)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Program Income - Loan Payments	\$ -	20,098	20,000	20,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>20,098</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:				
Transfer Out to Fund 330 (Community Fund)	\$ -	20,098	20,000	20,000
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>20,098</u>	<u>20,000</u>	<u>20,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	\$ -	-	-	-

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
HOME Program Income Fund (Fund 347)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Program Income	\$ 916	-	-	-
Interest Income	17	-	-	-
<i>Total:</i>	<u>\$ 933</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures - Loan Monitoring	\$ 93	3,100	3,400	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 93</u>	<u>3,100</u>	<u>3,400</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 840	(3,100)	(3,400)	-
Beginning Fund Balance	\$ 4,591	5,431	2,331	(1,069)
Ending Fund Balance	<u>\$ 5,431</u>	<u>2,331</u>	<u>(1,069)</u>	<u>(1,069)</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
CDBG Over-the-Counter Loan Fund (Fund 326)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
CDBG Grant Proceeds	\$ 469,675	98,066	1,610,253	-
Transfers In - Loan Proceeds	600,219	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,069,894</u>	<u>98,066</u>	<u>1,610,253</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Transfers Out - Loan Payback	-	600,219	-	-
Capital Outlay	558,019	(10,533)	1,614,721	-
<i>Total:</i>	<u>\$ 558,019</u>	<u>589,686</u>	<u>1,614,721</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 511,875	(491,620)	(4,468)	-
Beginning Fund Balance	\$ -	511,875	20,255	15,787
Ending Fund Balance	<u>\$ 511,875</u>	<u>20,255</u>	<u>15,787</u>	<u>15,787</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
CDBG Capital Outlay - Rumiano Cheese Co.	\$ 558,019	(10,533)	1,614,721	-
<i>Total:</i>	<u>\$ 558,019</u>	<u>(10,533)</u>	<u>1,614,721</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Basin Street Fund (Fund 327)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
CDBG Grant Funding	\$ -	-	557,528	-
Interest Income	-	-	-	-
Transfers In - Gap Loan Proceeds (Fund 305)	380,683	419,098	-	-
<i>Total:</i>	<u>\$ 380,683</u>	<u>419,098</u>	<u>557,528</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ 2,144	22,653	-	-
Capital Outlay	508,507	70,382	-	-
Transfers Out - Gap Loan Payments (Fund 305)	-	74,219	725,562	-
<i>Total:</i>	<u>\$ 510,651</u>	<u>167,254</u>	<u>725,562</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (129,968)	251,844	(168,034)	-
Beginning Fund Balance (All Funds)	\$ 46,158	(83,810)	168,034	-
Ending Fund Balance (All Funds)	<u>\$ (83,810)</u>	<u>168,034</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Basin Street Project	\$ 508,507	70,382	-	-
<i>Total:</i>	<u>\$ 508,507</u>	<u>70,382</u>	<u>-</u>	<u>-</u>
<i>Gap Loan Balance Payable to Fund 305:</i>	<u>\$ 380,683</u>	<u>725,562</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
EDA Grant Fund (Fund 329)

<u>Revenues:</u>	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
EDA Grant Proceeds	\$ 1,457,846	366,886	511,000	-
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,457,846</u>	<u>366,886</u>	<u>511,000</u>	<u>-</u>
<u>Expenditures:</u>				
Other Expenditures	\$ -	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	2,110,853	101,095	669	-
<i>Total:</i>	<u>\$ 2,110,853</u>	<u>101,095</u>	<u>669</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (653,007)	265,791	510,331	-
Beginning Fund Balance	\$ -	(653,007)	(387,216)	123,115
Ending Fund Balance	<u>\$ (653,007)</u>	<u>(387,216)</u>	<u>123,115</u>	<u>123,115</u>

Capital Expenditure Detail

<u>Capital Expenditures</u>	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
South Willows Infrastructure Projects	\$ 2,110,853	101,095	669	-
<i>Total:</i>	<u>\$ 2,110,853</u>	<u>101,095</u>	<u>669</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
SB-2 Grant Fund (Fund 343)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
SB-2 Planning Grant Revenue	\$ 40,744	18,593	74,199	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 40,744</u>	<u>18,593</u>	<u>74,199</u>	<u>-</u>
Expenditures:				
Planning Expenditures	\$ 40,744	42,792	50,000	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 40,744</u>	<u>42,792</u>	<u>50,000</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(24,199)	24,199	-
Beginning Fund Balance	\$ -	-	(24,199)	-
Ending Fund Balance	<u>\$ -</u>	<u>(24,199)</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
HOME Grant Fund (Fund 398)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
HOME Grant Proceeds	\$ 1,807,436	2,790,822	460,099	-
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,790,822</u>	<u>460,099</u>	<u>-</u>
Expenditures:				
Other Expenditures - Administrative Costs	\$ 18,687	12,702	-	8,878
Transfers Out	-	-	-	-
Capital Outlay	1,788,749	2,786,581	442,760	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,799,283</u>	<u>442,760</u>	<u>8,878</u>
Excess (deficit) of revenues over expenditures	\$ -	(\$,461)	17,339	(\$,878)
Beginning Fund Balance	\$ -	-	(8,461)	8,878
Ending Fund Balance	\$ -	(\$,461)	8,878	-

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Sycamore Street Apartments Project	\$ 1,807,436	2,799,283	442,760	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,799,283</u>	<u>442,760</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Fire Development Impact Fee Fund (Fund 356)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 5,577	60,068	923	963
Interest Income	2,744	975	-	-
<i>Total:</i>	<u>\$ 8,321</u>	<u>61,043</u>	<u>923</u>	<u>963</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	6,559	62,430	65,938	65,938
<i>Total:</i>	<u>\$ 6,559</u>	<u>62,430</u>	<u>65,938</u>	<u>65,938</u>
Excess (deficit) of revenues over expenditures	\$ 1,762	(1,387)	(65,015)	(64,975)
Beginning Fund Balance	\$ 129,615	131,377	129,990	64,975
Ending Fund Balance	<u>\$ 131,377</u>	<u>129,990</u>	<u>64,975</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Fire Truck Payments - Principal & Interest	\$ 6,559	62,430	65,938	65,938
<i>Total:</i>	<u>\$ 6,559</u>	<u>62,430</u>	<u>65,938</u>	<u>65,938</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Police Development Impact Fee Fund (Fund 358)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 2,688	29,246	449	-
Interest Income	596	385	-	-
<i>Total:</i>	<u>\$ 3,284</u>	<u>29,631</u>	<u>449</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,284	29,631	449	-
Beginning Fund Balance	\$ 27,363	30,647	60,278	60,727
Ending Fund Balance	<u>\$ 30,647</u>	<u>60,278</u>	<u>60,727</u>	<u>60,727</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Storm Drainage Development Impact Fee Fund (Fund 360)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 14,277	123,443	966	-
Interest Income	2,759	857	-	-
<i>Total:</i>	<u>\$ 17,036</u>	<u>124,300</u>	<u>966</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	168,700	24,192	-	-
<i>Total:</i>	<u>\$ 168,700</u>	<u>24,192</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (151,664)	100,108	966	-
Beginning Fund Balance	\$ 194,331	42,667	142,775	143,741
Ending Fund Balance	<u>\$ 42,667</u>	<u>142,775</u>	<u>143,741</u>	<u>143,741</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Storm Drainage Capital Projects	\$ 168,700	37,363	-	-
<i>Total:</i>	<u>\$ 168,700</u>	<u>37,363</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Streets Development Impact Fee Fund (Fund 361)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 12,288	44,827	1,073	-
Interest Income	2,611	1,397	-	-
<i>Total:</i>	<u>\$ 14,899</u>	<u>46,224</u>	<u>1,073</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 14,899	46,224	1,073	-
Beginning Fund Balance	\$ 119,660	134,559	180,783	181,856
Ending Fund Balance	<u>\$ 134,559</u>	<u>180,783</u>	<u>181,856</u>	<u>181,856</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Parks Facilities Development Impact Fee Fund (Fund 362)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 5,607	54,168	-	-
Interest Income	-	2,272	-	-
<i>Total:</i>	<u>\$ 5,607</u>	<u>56,440</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 5,607	56,440	-	-
Beginning Fund Balance	\$ 271,106	276,713	333,153	333,153
Ending Fund Balance	<u>\$ 276,713</u>	<u>333,153</u>	<u>333,153</u>	<u>333,153</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
I-5 Interchange Development Impact Fee Fund (Fund 363)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ 6,596	24,112	576	-
Interest Income	7,239	2,969	-	-
<i>Total:</i>	<u>\$ 13,835</u>	<u>27,081</u>	<u>576</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 13,835	27,081	576	-
Beginning Fund Balance	\$ 346,436	360,271	387,352	387,928
Ending Fund Balance	<u>\$ 360,271</u>	<u>387,352</u>	<u>387,928</u>	<u>387,928</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
I-5 Interchange Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
Library Development Impact Fee Fund (Fund 364)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
Development Impact Fees	\$ -	37,848	-	-
Interest Income	2,082	890	-	-
<i>Total:</i>	<u>\$ 2,082</u>	<u>38,738</u>	<u>-</u>	<u>-</u>
Expenditures:				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 2,082	38,738	-	-
Beginning Fund Balance	\$ 100,670	102,752	141,490	141,490
Ending Fund Balance	<u>\$ 102,752</u>	<u>141,490</u>	<u>141,490</u>	<u>141,490</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Library Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Willows
Fiscal Year 2022-23 Proposed Budget
COVID-19 / ARPA Fund (Fund 420)

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Revenues:				
American Rescue Plan Act (ARPA Funding)	\$ -	-	726,276	726,276
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>726,276</u>	<u>726,276</u>
Expenditures:				
Other Expenditures	\$ -	-	22,500	-
Salaries & Benefits	-	-	52,712	-
Capital Expenditures	-	-	-	30,000
Transfers Out to General Fund	-	-	-	700,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>75,212</u>	<u>730,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	651,064	(3,724)
Beginning Fund Balance	\$ -	-	-	651,064
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>651,064</u>	<u>647,340</u>

Capital Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	ESTIMATED ACTUAL FY 2021-22	PROPOSED BUDGET FY 2022-23
Capital Expenditures				
Master Fee Schedule Update	\$ -	-	-	30,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>30,000</u>

Appendix III: Resolutions



City of Willows
Resolution 27-2022

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS ADOPTING THE
FISCAL YEAR 2022-23 OPERATING BUDGET**

WHEREAS, on May 27, 2022, the City Council held its first budget workshop and reviewed the proposed Fiscal Year 2022-23 Operating Budget; and

WHEREAS, on June 14, 2022, the second presentation of the Fiscal Year 2022-23 Budget was held at a regular City Council meeting; and

WHEREAS, the final Fiscal Year 2022-23 Budget presentation and recommended action was presented at a regular City Council meeting on June 27, 2022; and

WHEREAS, the Willows City Council has reviewed and analyzed the draft budget for Fiscal Year 2022-23 with opportunity for input by City Staff and the community; and

WHEREAS, as a result of this review and evaluation the City Council has established the fiscal policy for the 2022-23 budget; and

WHEREAS, these policies are reflected in the draft Fiscal year 2022-23 Operating Budget.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Willows hereby adopts the 2022-23 annual budget in the amount of \$8,762,984.

BE IT FURTHER RESOLVED that the budget as detailed is a guide to the annual revenues and expenditures, and the City Manager may exceed the expenditures from a particular line-item account when, at the City Manager's discretion, it is deemed prudent and efficient for the general operation of the City. However, in no event is the City Manager authorized to exceed the total adopted expenditures of \$8,762,984 without approval of the City Council.

PASSED AND ADOPTED by the City Council of the City of Willows this 27th day of June 2022 by the following vote:

AYES: Griffith, Vice Mayor Hansen, Mayor Domenighini

NOES: Williams

ABSENT: Warren

ABSTAIN: None

APPROVED:

Handwritten signature of Larry Domenighini in blue ink.

LARRY DOMENIGHINI, MAYOR

ATTEST:

Handwritten signature of Tara Rustenhoven in blue ink.

TARA RUSTENHOVEN, CITY CLERK



City of Willows
Resolution 28-2022

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS
ESTABLISHING FY 2022-23 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

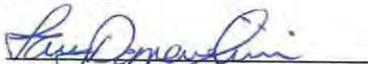
WHEREAS, the adjustment factors used to determine the FY 2022-23 appropriation limit are the California per capita income increase and city population growth.

NOW, THEREFORE, BE IT RESOLVED that the City of Willows' FY 2022-23 Appropriation Limit is \$13,077,237.

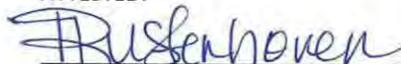
PASSED AND ADOPTED by the City Council of the City of Willows this 27th day of June, 2022, by the following vote:

AYES: Griffith, Vice Mayor Hansen, Mayor Domenighini
NOES: Williams
ABSENT: Warren
ABSTAIN: None

APPROVED:


Larry Domenighini, Mayor

ATTESTED:


Tara Rustenhoven, City Clerk

Appendix IV:

Budget Calendar & Cycle: Fiscal Year 2022-23

<p><u>June 26, 2022</u></p> <p>FY 2022-23 Budget Adopted</p>	<p><u>September 2022</u></p> <p>Final Budget Document Produced</p>	<p><u>December 2022</u></p> <p>FY 2020-21 Audit Complete</p>
<p><u>March 2023</u></p> <p>Mid-Year Budget Review & Adjustments</p>	<p><u>April/May 2023</u></p> <p>Develop Proposed FY 2023-24 Budget</p>	<p><u>May/June 2023</u></p> <p>Minimum of 2 Public Budget Presentations</p>
<p><u>June 2023</u></p> <p>Approve FY 2023-24 Budget</p>		

Appendix V:

Glossary of Terms & Acronyms

Account

A record collecting related debits or credits of like expenditures or revenues.

Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Adopted Budget

The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting Council budget resolution.

Assets

Property owned by a government, which has monetary value.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

Bond

Called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

Bond Rating

An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review city bonds and generate bond ratings: Moody's Investors Service and Standard and Poor's Ratings Group.

Budget

A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the City Council.

Budget Calendar

The schedule of key dates or milestones which a government follows in preparation and adoption of a budget.

Capital Asset

A tangible, fixed asset that is long-term in nature, of significant value, and obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings, and infrastructure (i.e., streets, highways, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

Capital Budget

A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Outlay

A budget category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. Capital Outlay items are budgeted in the operating budget.

Capital Improvement Plan (CIP)

A dynamic community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over the next fiscal year. It is critically important and one of the major responsibilities for a government entity.

Cashflow

The net amount of cash and cash-equivalents being transferred into and out of a business.
Department An operational and budgetary unit designated by the City Council to define and organize City operations, or a group of related operations within a functional area.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. Debt Service Debt service refers to the interest and principal payments on bond issues and Certificate of Participation and includes the issuance costs related to bond funding.

Deficit

The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenue during a single accounting period.

Division

An organizational unit consisting of program(s) or activity(ies) within a department which furthers the objectives of the City Council by providing services or a product.

Ending Fund Balance

The ongoing amount of money the City has not spent in its budget. The ending fund balance is an indicator of the difference between the City's revenues and expenditures at the end of the fiscal year (e.g., as of June 30).

Enterprise Fund

A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These funds are entirely or predominately self-supporting.

Expenditure

The payment made for cost of services rendered, materials, equipment, and capital improvements.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fee

The payment for direct receipt of a public service by the party who benefits from the service.

Fiduciary Fund

A fund type to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension, trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

A twelve-month accounting period of time to which the budget applies; For the City of Willows, it is July 1 through June 30.

Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of funds: Governmental (general, special revenue, debt service, capital projects, and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

Fund Balance

The financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

Gann Appropriation Limit

Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article 252 XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include City Council, Police and Fire Departments.

General Fund Reserve

While frequently used interchangeably with the term “Fund Balance,” General Fund Reserves is a measure of the financial resources available as a result of revenues exceeding expenditures (\$ in was greater than \$ out), primarily due to one-time savings. It is the savings account or “rainy day fund” for the General Fund. It has been built up over the years. The reserve helps the City mitigate risks and provide a back-up for revenue shortfalls.

General Obligation Bond

A type of bond that is backed by the full faith, credit, and taxing power of the City.

Governmental Fund

A fund type to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and fiduciary funds.

Grant

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant given by the Federal government. Infrastructure Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and airports.

Interfund Transfers

Budgetary transactions that consist of quasi-external transfer of funds which would be treated as revenues and expenditures if they involved organizations external to the governmental unit, reimbursements of expenditures initially made in one fund which are attributable to another fund, and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses which are of benefit to the first fund.

Intrafund Transfers

These budgetary transactions occur when services received and provided are within the same fund but different internal governmental units.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. Note: This term does not include encumbrances.

Line-Item Detail

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

Mission

A description of the basic purpose and responsibility of the division or department.

Municipal Code

A compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example, Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Operating Budget

A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvements projects.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

Policy

A law, regulation, procedure, administrative action, incentive, or voluntary practice of the City Council.

Resolution

A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a

majority vote of the Council members present at budget adoption time. During the fiscal year other budget modifications made by the City Council require a majority plus one vote.

Reserve Fund

Balance An estimated amount of a fund's budgeted resources that is established to be available to the ensuing year's budget and specifically reserved as such. This amount can be transferred to expenditure appropriations only by resolution of the governing body.

Revenue

Sources of income used to finance City governmental services. 254 254 Salaries and Wages A budget category which generally accounts for full-time, part-time, and temporary employees' salaries, overtime costs and fringe benefits for a particular division or program.

Special Revenue Funds

A Special Revenue Fund is separately administered because restrictions have been placed on how revenues may be spent by the City Council, the State of California or the Federal government. Two examples are the State of California Gas Tax Fund and Federal government Community Development Block Grant funds.

Starting Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year. Supplies and Expenses A budget category which accounts for all non-personnel expenses. Examples include office, supplies, utility costs, legal advertising, equipment maintenance, small tool purchases, building/structure maintenance and contractual services.

Surplus Funds

Excess revenues that have not been accounted for in the budget and/or budgeted for. Note: This term is also used interchangeably with "reserves" and "fund balance."

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying such charges, for example refuse collection.

Transient Occupancy Tax (TOT)

A tax on hotel/motel stays thirty days or less. The rate in the City of Willows is 10%.

Acronyms

CaIPERS

California Public Employee's Retirement System

CDBG

Community Development Block Grant

CIP

Capital Improvement Plan or Program

FEMA

Federal Emergency Management Agency

FTE

Full Time Equivalent Employee (e.g., Hours per year = 1.0 Full-Time Equivalent position.)

FY

Fiscal Year

GDP

Gross Domestic Product

HOME

Federal Home Investment Partnership Program

ICMA

International City/County Management Association

LED

Light Emitting Diodes

MOE

Maintenance of Effort

MOU

Memorandum of Understanding

PERS

Public Employee Retirement System

TOT

Transient Occupancy Tax

**Appendix VI:
Capital Improvement Program
(In Separate Attachment)**