

# City of Willows



**Fiscal Year 2023-24**

**Operating Budget**

# **CITY OF WILLOWS**

**Richard Thomas – Mayor**

**David Vodden – Vice-Mayor**

**Gary Hansen - Council Member**

**Casey Hofhenke – Council Member**

**Vacant – Council Member**

**Marti Brown – City Manager**

**Nathan Monck – Fire Chief**

**Jody Meza – Library Director**

**Patrick Piatt – Community Development & Services Director**

**Lori Fahey – Accounting Manager**

**Natasa Pfyl – Public Works Superintendent**

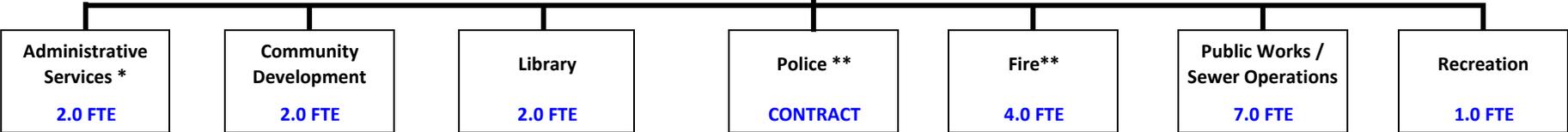


The Citizens of the City of Willows

Mayor & City Council  
ELECTED

City Attorney  
CONTRACT

City Manager / City Clerk  
2.0 FTE



Total Full Time Equivalent Positions Funded - FY 2023-24: 20.0 FTE

Part-Time Temporary - Programs / Functions:

- Custodial Services
- Library Program
- Recreation / Swimming Programs
- Firefighters - PT

\* Contracted Positions / Functions - Administrative Services: - Information Technology Operations

\*\* Contracted Functions - Public Safety: - Police  
- Fire Dispatch

## CITY OF WILLOWS FISCAL YEAR 2023-24 BUDGET OVERVIEW

Following is a summary of the Fiscal Year 2023-24 Operating Budget, including a comparison with prior year estimated actuals and a discussion of any recommended changes. On March 28, 2023 the City Council was provided with a Fiscal Year 2022-23 Mid-Year update which articulated fiscal activity expected for the balance of the fiscal year for all Citywide funds. On May 22, 2023, the City Council was again provided with a preliminary overview of the General Fund Budget for the coming fiscal year, pointing out various funding issues and recommended alternatives to alleviate the issues. The final budget presented herein incorporates any changes to fund schedules previously presented and includes budgetary information for all citywide funds.

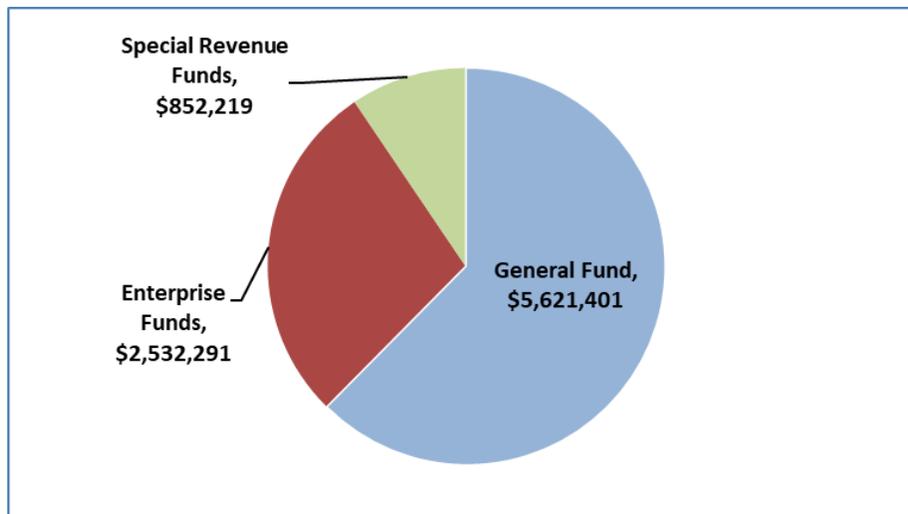
Although forecasts for revenues most impacted by the Pandemic (Sales Tax and Transient Occupancy Tax) have fully recovered from COVID Pandemic lows, factors including continued high inflation, the State budget deficit and general economic uncertainty all impact the City's current and future fiscal framework. As the economy continues to be impacted by these negative externalities, staff will periodically present updates to this budget after its final adoption in June 2023 in a manner consistent with the updates provided during previous fiscal years.

Combined operating budget estimated revenues for the 2023-24 fiscal year are \$9.0 million, compared to an estimated \$12.3 million for FY 2022-23. Total planned spending for FY 2023-24 is \$11.3 million, compared to \$11.9 million anticipated for FY 2022-23.

### Citywide Revenues

Total estimated revenues for FY 2023-24 decrease by approximately \$3.3 million from the FY 2022-23 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 2022-23 or early FY 2023-24. These projects include Lassen Street and Pacific Avenue; and numerous fire and public works-related activities.

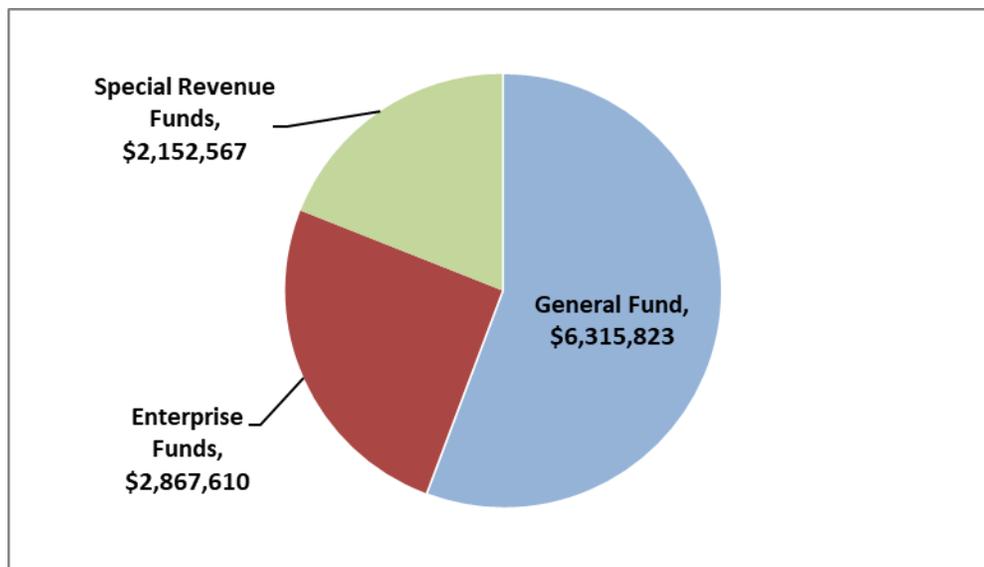
### **Fiscal Year 2023-24 Budgeted Operating Revenues Total Revenue = \$9,005,911**



## **Citywide Expenditures**

Anticipated expenditures for FY 2023-24 are \$11.3 million, a decrease of approximately \$600,000 from the \$11.9 million anticipated by the end of FY 2022-23. Similar to the year-over-year reduction in revenues, a majority of the decrease in overall expenditures can be attributed to one-time expenditures related to various grant-related and other project expenditures incurred on a one-time basis in FY 2022-23. Additionally, it should be mentioned that all positions including those that are currently vacant are budgeted for the entirety of the fiscal year (i.e. no salary savings are built in) to assure adequate levels of appropriation authority consistent with the demand for services. Budgeted expenditures by fund type are show below:

### **Fiscal Year 2023-24 Budgeted Operating Expenditures Total Expenditures = \$11,336,000**



Taken as a whole, the above estimates indicate the City will be spending approximately \$2.3 million 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 (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 the 2023-24 fiscal year 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 2023-24 General Fund Proposed Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 6,964,993	\$ 7,048,465
FY 2023-24 Proposed Budget	\$ 5,621,401	\$ 6,315,823

The FY 2023-24 General Fund Proposed Budget reflects revenues of \$5,621,401 and expenditures of \$6,315,823. Expenditures are higher than revenues by \$694,422 primarily due to an array of anticipated ongoing and one-time expenditures built into the Proposed Budget for the coming year. The anticipated deficit is expected to be funded by General Fund reserves. A discussion of noted changes in revenues and expenditures follows below.

**General Fund Revenues**

FY 2023-24 budgeted revenue of \$5,621,401 reflects an approximate \$1.3 million decrease from revenues anticipated to be collected in FY 2022-23. This decrease in revenues can be primarily attributed to the one-time receipt of Fire and Public Works related grants in FY 2022-23 not expected in FY 2023-24. Additionally, the transfer in from the ARPA Fund for eligible projects also decreases by approximately \$380,000.

For FY 2023-24, it is anticipated the General Fund will receive \$5,621,401 in total revenues. This amount assumes a 2.0% increase in property taxes and a 1.5% 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 slightly as the economy and region recovers from the impacts of the COVID-19 Pandemic.

The General Fund revenues for FY 2023-24 also include a one-time \$340,000 transfer from the American Rescue Plan Act (ARPA) Fund to all or a portion of certain one-time expenditures previously approved. The City has receiving a total of \$1.45 million in ARPA funding, 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 continuing into FY 2023-24. These items are noted in the General Fund Expenditure section below.

**General Fund Expenditures**

FY 2023-24 budgeted expenditures of \$6,315,823 reflects an approximate decrease of \$733,000 from anticipated expenditures expected to be incurred in FY 2022-23. The vast majority of this decrease in expenditures is related to one-time expenditures incurred in FY 2022-23 with grants received for Fire and Public Works programs.

Expenditure recommendations built into the FY 2023-24 Proposed General Fund Budget are noted below:

- All staff positions funded by the General Fund are assumed filled for the entirety of the fiscal year.
- Negotiated and approved salary increases are included.
- Police contract costs are projected to increase by 3% (note: the City does not yet have a negotiated contract for FY 2023-24).
- Swimming Pool operating costs are fully funded.
- A total of \$300,000 is budgeted for Swimming Pool upgrades - \$200,000 from the American Rescue Plan Act (ARPA) funding and \$100,000 from General Fund reserves.
- A total of \$140,049 is recommended for City Hall upgrades, updates to the City's Municipal Code and funding for the Tyler Enterprise System Upgrade - all funded from the American Rescue Plan Act.

Additionally, based on City Council direction, the following two new positions are included with the FY 2023-24 General Fund Budget:

Addition of 1.0 FTE Recreation Director

The current part-time Recreation Manager position will be transitioned to a full-time Recreation Director position in the Recreation Division. This transition results in an ongoing addition of \$46,666 to the General Fund base budget.

Addition of 1.0 FTE Children's Librarian

The addition of a Children's Librarian position results in an ongoing addition of \$50,893 to the General Fund base budget.

It should be mentioned that 25% of the staffing costs for core Public Works staff (five Maintenance Workers and one Public Works Superintendent) are budgeted in the City's Sewer Enterprise Fund. The final costing for 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.

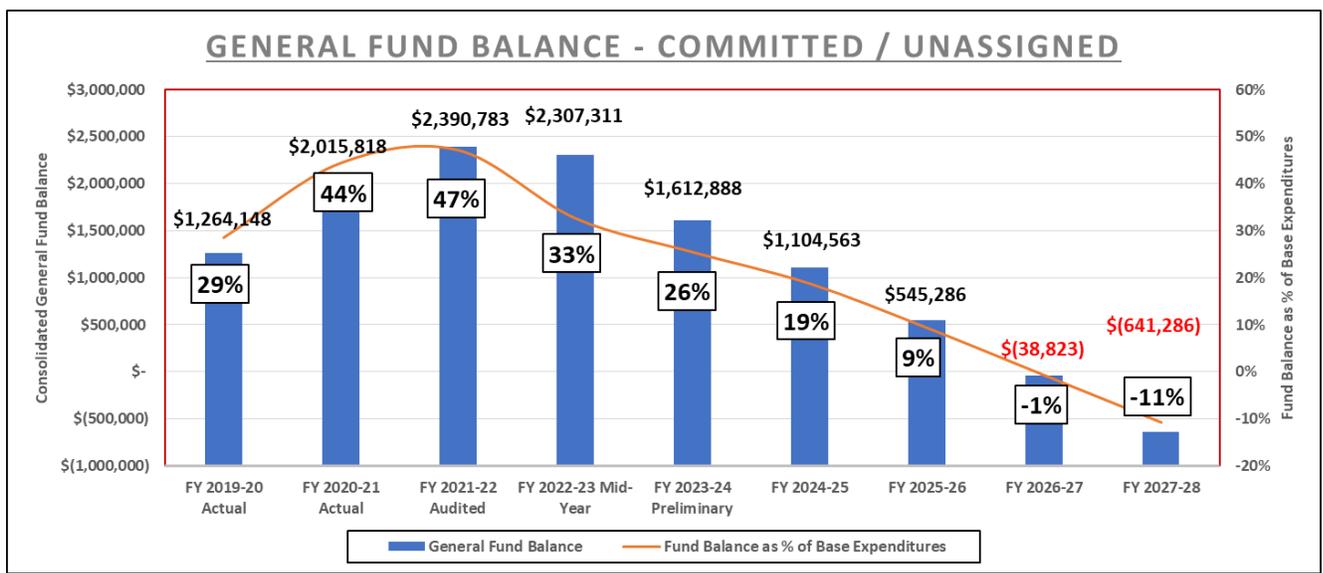
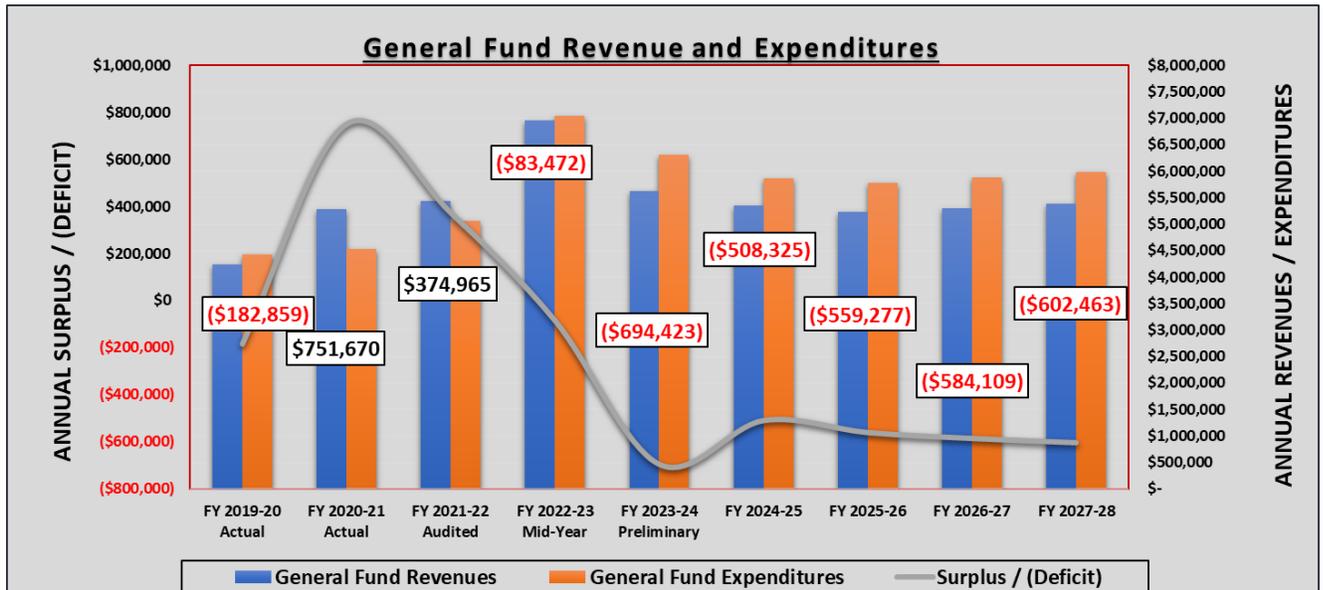
General Fund Reserves

Taking into account the above, staff is recommending a Proposed General Fund Budget that uses \$694,422 in reserves. Total General Fund reserves are anticipated to be approximately \$1.61 million at the end of FY 2023-24. This amount represents 25.5% of all General Fund expenditures anticipated for FY 2023-24. Projected reserve levels as of June 30, 2024 are expected to include:

- **\$ 200,000 Working Capital Reserve**
- **5,000 Capital Reserve**
- **1,407,887 Undesignated Reserves**
- **\$ 1,612,887 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. Based on the forecast noted below, which incorporates a “base budget” concept of providing static service levels expected for the FY 2023-24 fiscal year into the future, the City is expected to exhaust its General Fund reserves by FY 2026-27 (see fund balance estimates in graph below). To prevent this from occurring, staff has recommended a number of opportunities to mitigate the level of reserves used for review by both the City Council and staff during FY 2023-24. These opportunities include a comprehensive review of citywide staffing; review and update of cost allocations to other funds; and revenue augmentation.



**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 2023-24 Sewer Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 1,995,365	\$ 1,762,499
FY 2023-24 Proposed Budget	\$ 1,897,500	\$ 2,226,819

FY 2023-24 Sewer Fund revenues are currently projected to be approximately \$98,000 lower than those budgeted in FY 2022-23. This decrease is primarily due to a programmed rate increase scheduled for July 1 2023 offset by the reduction of annual revenues received from the Northeast Willows Community Services District (two years of payments were made in FY 2022-23 as the payment for FY 2021-22 was missed). FY 2023-24 Sewer Fund expenditures are recommended to be approximately \$464,000 higher than those budgeted in the prior year primarily due to carryover of most of the capital budget from FY 2022-23 into FY 2023-24. It should be mentioned that the Sewer Fund also has approximately \$3.4 million in restricted reserves specifically set aside for future capital improvements. Although these funds are not yet appropriated in FY 2023-24, they should be spent by December 2024 consistent with bond covenants.

It is anticipated that the Sewer Fund will have approximately \$4.40 million in Fund Balance at the end of FY 2023-24. The \$4.40 million ending Fund Balance includes the restricted reserve mentioned above and assumes all capital projects budgeted for FY 2023-24 are completed by the end of the fiscal year.

**Water Fund**

FY 2023-24 Water Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 7,000	\$ 13,000
FY 2023-24 Proposed Budget	\$ 634,791	\$ 640,791

FY 2023-24 Water Fund revenues are projected to be \$628,000 more than those anticipated for FY 2022-23. Revenues are higher due to the expected infusion of ARPA funding programmed to move the City’s Water Enterprise to the Cal Water main system, which is expected to eliminate the future need for the City to operate a water enterprise. Water Fund expenditures are

projected to be approximately \$628,000 more than those anticipated for FY 2022-23 due to the expenditure of funds required to move the Water Enterprise to the Cal Water main system.

It is anticipated that the Water Fund will have a slight negative fund balance of \$18,670, which will be trued up once the Cal Water transaction takes place.

**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 2023-24 Gas Tax Funds Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 159,024	\$ 180,500
FY 2023-24 Proposed Budget	\$ 173,769	\$ 377,000

FY 2023-24 Gas Tax revenues are projected be approximately \$14,000 more than those anticipated to be collected during FY 2022-23. This slight increase is consistent with forecasted allocations available from the California City Finance website. FY 2023-24 Gas Tax Fund expenditures are projected to be approximately \$197,000 higher than those anticipated for FY 2022-23 due to an increase in capital expenditures related to a match required for the Pacific Avenue Streets Project and other normally recurring street rehabilitation expenditures.

It is anticipated that the Gas Tax Funds will have approximately \$145,000 in fund balance remaining on June 30, 2024.

**RMRA / SB-1 Funds**

FY 2023-24 RMRA / SB-1 Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 137,991	\$ 59,290
FY 2023-24 Proposed Budget	\$ 157,236	\$ 60,000

FY 2022-23 RMRA / SB-1 revenues are projected be approximately \$19,000 higher than those anticipated to be collected during FY 2022-23. This increase is consistent with forecasted

allocations available from the California City Finance website. Expenditures for FY 2023-24, which are essentially flat when compared to those anticipated for FY 2022-23, are recommended at \$60,000 for Streets projects.

It is anticipated that the RMRA / SB-1 Fund will have approximately \$531,000 in fund balance remaining on June 30, 2024.

**RSTP Fund**

FY 2023-24 RSTP Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 1,573,805	\$ 1,612,742
FY 2023-24 Proposed Budget	\$ 112,000	\$ 170,000

FY 2023-24 RSTP Fund revenues are projected be approximately \$1.46 million less than those anticipated to be collected during FY 2022-23. This reduction in revenues is due to the one-time receipt of STIP funding from the State of California used towards the N. Lassen Street and Pacific Avenues Projects. Similarly, expenditures are also projected to be \$1.44 lower during FY 2023-24. A \$170,000 capital budget consisting of street resurfacing and balances required to complete the Pacific Avenue Project are recommended for FY 2023-24.

It is anticipated that the RSTP Fund will have approximately \$248,000 in fund balance remaining on June 30, 2024. 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 discussed below.

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

FY 2023-24 County Library / Literacy Pass Through Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 121,980	\$ 153,123
FY 2023-24 Proposed Budget	\$ 121,980	\$ 121,980

FY 2023-24 County Library Fund revenues are projected be flat with those anticipated to be collected during FY 2022-23. These revenues consist of the annual allocation of funding from Glenn County and the anticipated receipt of a Library Literacy Gant from the State of California. This funding covers a share of costs associated with the City of Willows library branch.

FY 2023-24 County Library Fund expenditures are projected to be approximately \$31,000 less than those anticipated for FY 2022-23. 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 a slight negative fund balance of \$261 remaining on June 30, 2024, which will ultimately be covered by funding received int he following fiscal year.

**Zip Books Fund**

FY 2023-24 Zip Books Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 7,528	\$ 10,000
FY 2023-24 Proposed Budget	\$ 7,528	\$ 10,000

Both revenues and expenditures anticipated for the Zip Books Fund are updated to the budget as funds are received (typically at mid-year). Both revenues and expenditures are anticipated at the same levels from year-to-year.

It is anticipated that the Zip Books Fund will have approximately \$1,700 in fund balance remaining on June 30, 2024.

**Northnet Training Fund**

FY 2023-24 Northnet Training Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 1,500	\$ 1,500
FY 2023-24 Proposed Budget	\$ -	\$ 1,991

Both revenues and expenditures anticipated for the Northnet Training Fund are updated to the budget as funds are received (typically at mid-year). Although there are no revenues expected to

be received at this time, the remaining fund balance anticipated at the end of FY 2022-23 is appropriated in FY 2023-24.

It is anticipated that the Northnet Training Fund balance will be zero on June 30, 2024.

**CLSA Delivery Fund**

FY 2023-24 CLSA Delivery Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 20,224	\$ 11,000
FY 2023-24 Proposed Budget	\$ 14,129	\$ 11,000

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 2023-24. Expenditures for broadband costs are at the level incurred in the prior year.

It is anticipated that the CLSA Delivery Fund will have approximately \$25,000 in fund balance remaining on June 30, 2024.

**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 can only be used for fund-specific purposes and are discussed below.

**Certified Access (ADA) Fund**

FY 2023-24 Certified Access (ADA) Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 2,000	\$ -
FY 2023-24 Proposed Budget	\$ 2,000	\$ -

Revenues anticipated to be received in the Certified Access (ADA) fund have been updated to account for a portion of the business license fees received specific to ADA Access upgrades. There are no expenditures anticipated for FY 2023-24. These funds may be used towards any eligible ADA purpose.

It is anticipated that the Certified Access (ADA) Fund will have approximately \$13,600 in fund balance remaining on June 30, 2024.

**Willows Lighting & Landscaping Fund**

FY 2023-24 Willows Lighting & Landscaping Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 7,320	\$ 15,500
FY 2023-24 Proposed Budget	\$ 33,621	\$ 35,981

Revenues anticipated to be received in the Willows Lighting & Landscaping Fund during FY 2022-23 are approximately \$26,000 more than those anticipated to be collected for FY 2022-23. This increase in revenues can be attributed to funding needed from assessments to satisfy expenditure requirements outlined in the Engineers Reports prepared for the City’s three districts. Expenditures in the various districts are budgeted approximately \$20,000 more than expenditures anticipated for FY 2022-23 consistent with the needs in the districts discussed in the annual Engineer’s Report.

It is anticipated that the Willows Lighting & Landscaping Fund will have approximately \$45,200 in fund balance remaining on June 30, 2024, 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. The Recreation Reimbursement Fund will be closed in FY 2023-24.

**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. The Recreation Cultural Fund will be closed in FY 2023-24.

**Community Discretionary Fund**

FY 2023-24 Community Discretionary Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 7,500	\$ 30,004
FY 2023-24 Proposed Budget	\$ 7,500	\$ 37,900

Revenues anticipated to be collected during FY 2023-24 remain unchanged from the prior year at \$7,500. This amount represents loan payment program income that can be “defederalized” and used for any discretionary purpose. These revenues have trended lower than those received in previous years – presumably due to waning loan payments. Expenditures for the Community Discretionary Fund are anticipated to be higher in FY 2023-24 by approximately \$8,000 due to the addition of a payment to Three Core Economic Development Committee, who was paid for two years in FY 2021-22 and did not require a payment in FY 2022-23.

It is anticipated that the Community Discretionary Fund will have a negative fund balance of approximately \$18,000 on June 30, 2024. To the extent loan payments do not return to previous year levels, some of the costs incurred in this fund will need to be paid from the General Fund or not incurred at all.

**Mall Maintenance Fund**

FY 2023-24 Mall Maintenance Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ -	\$ 500
FY 2023-24 Proposed Budget	\$ -	\$ 8,800

Mall Maintenance Fund appropriations are carried over from FY 2022-23 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 \$13,700 in fund balance remaining on June 30, 2024.

**State Recycling Grant Fund**

FY 2023-24 State Recycling Grant Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ -	\$ -
FY 2023-24 Proposed Budget	\$ -	\$ -

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, 2024, which may be used towards any recycling-related (equipment purchases, etc.) purpose.

**SPECIAL REVENUE FUNDS – CDBG / HOUSING**

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

**CDBG Housing Fund**

FY 2023-24 CDBG Housing Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 7,500	\$ 7,500
FY 2023-24 Proposed Budget	\$ 7,500	\$ 7,500

Both revenues and expenditures are budgeted at \$7,500 to account for the anticipated receipt of loan payments and subsequent transfer out to the Community Discretionary Fund, respectively. As noted in the discussion for the Community Discretionary Fund, loan repayments have trended lower in recent years, causing the funding towards discretionary activities to drop.

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 2023-24 HOME Program Income Loan Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ -	\$ 3,400
FY 2023-24 Proposed Budget	\$ -	\$ -

There are no revenues and expenditures anticipated in the HOME Program Income Fund for FY 2023-24. As the loans in this fund are paid back, funds will become available for future loans and /or program administrative expenditures. Expenditures in this fund are related to administration costs associated with loan monitoring.

It is anticipated that the HOME Program Income Fund will have a negative fund balance of (\$3,400) as of June 30, 2024, which will ultimately be made up as loans are paid off.

**CDBG Over-the-Counter Loan Fund**

FY 2023-24 CDBG Over-the-Counter Loan Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 112,731	\$ 132,468
FY 2023-24 Proposed Budget	\$ 112,731	\$ 5,000

Revenues received in the CDBG Over-the-Counter Loan Fund are related to payback of a loan provided to Rumiano Cheese Company for improvements. These funds may be used for future loans from this fund consistent with a Program Income Re-Use Plan.

Expenditures incurred in the CDBG Over-the-Counter Loan Fund are related to the payback of a gap loan previously taken to bridge the actual expenditures incurred for several projects with funding to assure projects could proceed. The expenditures in FY 2022-23 include a payment towards this Gap Loan. Expenditures budgeted in this fund for FY 2023-24 only include required loan monitoring costs.

It is anticipated that the CDBG Over-the-Counter Loan Fund will have approximately \$107,000 in fund balance as of June 30, 2024. These funds may be used to provide future loans.

**SPECIAL REVENUE FUNDS – PROJECTS**

The City’s Project Special Revenue Funds include the Basin Street, EDA Grant, SB-2 Grant and CDBG HOME Grant funds. These funds can typically only be used for project-specific purposes.

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

**Basin Street Fund**

FY 2023-24 Basin Street Fund Proposed Final Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 250,405	\$ 174,912
FY 2023-24 Proposed Budget	\$ -	\$ 174,912

The Basin Street Fund accounts for project activity associated with upgrades made to Basin Street and funded by an Over-the-Counter CDBG Grant. Revenues for FY 2022-23 have been updated to account for amounts transferred in from other funds to pay off the Gap Loan previously taken to bridge project funding and related expenditures (previously discussed in the CDBG Over-the-Counter Loan Fund).

Expenditures in the Basin Street Fund are only for payments towards the Gap Loan. As of June 30, 2023, the Gap Loan will have a balance of \$416,321 remaining to be paid with only \$134,451 available to pay this amount. Ultimately, the City will need to determine a funding source for the Gap Loan future payments until paid off.

**EDA Grant Fund**

FY 2023-24 EDA Grant Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ -	\$ 122,937
FY 2023-24 Proposed Budget	\$ -	\$ -

The EDA Grant Fund accounts for project activity associated with the South Willows Infrastructure Projects. There are no revenues or expenditures anticipated for this fund as the project has been completed and the fund will be closed out.

**SB-2 Grant Fund**

FY 2023-24 SB-2 Grant Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 102,995	\$ -
FY 2023-24 Proposed Budget	\$ -	\$ -

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 2023-24. It is anticipated that this fund will be closed out at the end of FY 2022-23.

**USDA RDBG Grant Fund**

FY 2023-24 USDA RDBG Grant Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 75,000	\$ 75,000
FY 2023-24 Proposed Budget	\$ 95,000	\$ 95,000

The USDA RDBG Grant Fund accounts for project activity associated with RDBG grant eligible activity. Revenues and expenditures offset each other for FY 2023-24. It is anticipated that this fund will not have any fund balance at the end of FY 2023-24.

**HOME Grant Fund**

FY 2023-24 HOME Grant Fund Proposed Final Budget:

	<b>Revenues</b>	<b>Expenditures</b>
FY 2022-23 Estimated Actuals	\$ 10,794	\$ 2,500
FY 2023-24 Proposed Budget	\$ -	\$ 2,500

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 2023-24 include loan monitoring costs related to the Sycamore Street Apartments Loan. It is anticipated that this fund will continue into the future to account for future loan payments.

**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 typically do not have any revenues or expenditures budgeted at the beginning of the fiscal year due to the unpredictable nature of when actual revenues are received and no projects being budgeted.

It should be mentioned that the Fire Impact Fee Fund includes an appropriation of \$65,163 for the debt service on a purchased fire truck. To the extent impact fees are not realized in this fund throughout the course of the fiscal year, a portion of this debt service cost may be required to be paid from the City’s General Fund. Balances for this fund (and all Impact Fee funds) will be

updated at Mid-Year. Anticipated fund balances as of June 30, 2024 for each of the Impact Fee Funds are as follows:

- Fire Impact Fee – (\$63,315)
- Police Impact Fee - \$62,045
- Storm Drain Impact Fee - \$156,118
- Streets Development Impact Fee - \$185,916
- Parks Facilities Impact Fee - \$338,782
- I-5 Interchange Impact Fee - \$394,350
- Library Development Impact Fee - \$144,114

**COVID-19 / ARPA FUND**

The COVID-19 / ARPA Fund accounts for the receipt and ultimate expenditure of \$1,452,552 in federal funds received related to the American Rescue Plan Act. These funds were received over two fiscal years and are currently available for eligible expenditures.

**COVID-19 / ARPA Fund**

	<u>Revenues</u>	<u>Expenditures</u>
FY 2022-23 Estimated Actuals	\$ 726,276	\$ 409,500
FY 2023-24 Proposed Budget	\$ -	\$ 967,840

Revenues into the ARPA Fund were received in FY 2021-22 and FY 2022-23. There are no revenues anticipated for FY 2023-24. The expenditure plan for the ARPA funding is noted in the table below:

	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24
ARPA Reconciliation:	EXPENDED	ADOPTED	ESTIMATED	PROPOSED
Employee Stipends	\$ 75,212	\$ -	\$ -	\$ -
Master Fee Update	\$ -	\$ 30,000	\$ 30,000	\$ -
Swimming Pool Upgrades	\$ -	\$ -	\$ -	\$ 200,000
City Hall Upgrades	\$ -	\$ -	\$ -	\$ 66,299
Cal Water Main Connection	\$ -	\$ -	\$ -	\$ 627,791
Fire Dept Equipment	\$ -	\$ 90,000	\$ 90,000	\$ -
Update Municipal Code	\$ -	\$ 135,000	\$ -	\$ 43,750
Upgrade Audio Visual - CC	\$ -	\$ 25,000	\$ 5,000	\$ -
Fire Truck Upgrades	\$ -	\$ -	\$ 20,000	\$ -
Public Works Equipment	\$ -	\$ 349,000	\$ 209,500	\$ -
ERP System Upgrade	\$ -	\$ 55,000	\$ 55,000	\$ 30,000
<b>Total ARPA Expended / Committed:</b>	<b>\$ 75,212</b>		<b>\$ 409,500</b>	<b>\$ 967,840</b>
		<b>Total Expended Committed:</b>		<b>\$ 1,452,552</b>
		<b>Total ARPA Remaining:</b>		<b>\$ -</b>

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2023-24 Proposed Budget**

	<u>EST. BEGINNING FUND BALANCE July 1, 2023</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE June 30, 2024</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
<b>General Fund</b>	\$ 2,307,309	\$ 5,621,401	\$ 6,315,823	\$ 1,612,887	\$ (694,422)	\$ 455,549
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 4,729,951	1,897,500	\$ 2,226,819	\$ 4,400,632	\$ (329,319)	\$ 395,000
325 - Water Enterprise	(12,670)	634,791	640,791	(18,670)	(6,000)	627,791
<i>Total Enterprise Funds</i>	<u>\$ 4,717,281</u>	<u>\$ 2,532,291</u>	<u>\$ 2,867,610</u>	<u>\$ 4,381,962</u>	<u>\$ (335,319)</u>	<u>\$ 1,022,791</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 348,388	\$ 173,769	\$ 377,000	\$ 145,157	\$ (203,231)	\$ 195,000
306 / 311 - RMRA / SB-1	433,699	157,236	60,000	530,935	97,236	60,000
310 - RSTP Program	306,480	112,000	170,000	248,480	(58,000)	170,000
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	(261)	121,980	121,980	(261)	-	-
341 - Zip Books	4,143	7,528	10,000	1,671	(2,472)	-
350 - Northnet Training	1,991	-	1,991	-	(1,991)	-
352 - CLSA Delivery	22,288	14,129	11,000	25,417	3,129	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	11,551	2,000	-	13,551	2,000	-
313 - Willows Lighting & Landscaping	47,532	33,621	35,981	45,172	(2,360)	-
322 - Recreation Reimbursement	-	-	-	-	-	-
323 - Recreation Cultural	-	-	-	-	-	-
330 - Community Discretionary	12,146	7,500	37,900	(18,254)	(30,400)	-
331 - Mall Maintenance	22,473	-	8,800	13,673	(8,800)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	7,500	7,500	-	-	-
347 - HOME Program Income	(4,469)	-	-	(4,469)	-	-
326 - CDBG Over-the-Counter Loan	(674)	112,731	5,000	107,057	107,731	-

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2023-24 Proposed Budget**

	<b>EST. BEGINNING FUND BALANCE July 1, 2023</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE June 30, 2024</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>PROJECT</b>						
327 - Basin Street	134,451	-	174,912	(40,461)	(174,912)	-
329 - EDA Grant	-	-	-	-	-	-
343 - SB-2 Grant	-	-	-	-	-	-
440 - USDA RDBG Grant	-	95,000	95,000	-	-	-
398 - CDBG HOME Grant	17,172	-	2,500	14,672	(2,500)	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	1,848	-	65,163	(63,315)	(65,163)	65,163
358 - Police Impact Fee	61,670	375	-	62,045	375	-
360 - Storm Drainage Impact Fee	155,218	900	-	156,118	900	-
361 - Streets Development Impact Fee	184,916	1,000	-	185,916	1,000	-
362 - Parks Facilities Impact Fee	336,782	2,000	-	338,782	2,000	-
363 - I-5 Interchange Impact Fee	392,350	2,000	-	394,350	2,000	-
364 - Library Development Impact Fee	143,164	950	-	144,114	950	-
<b>COVID-19 / ARPA</b>						
420 - COVID-19 / ARPA	967,840	-	967,840	-	(967,840)	-
<i>Total Special Revenue Funds</i>	<u>\$ 3,609,667</u>	<u>\$ 852,219</u>	<u>\$ 2,152,567</u>	<u>\$ 2,309,319</u>	<u>\$ (1,300,348)</u>	<u>\$ 490,163</u>
<b>Total Citywide</b>	<u><b>\$ 10,634,257</b></u>	<u><b>\$ 9,005,911</b></u>	<u><b>\$ 11,336,000</b></u>	<u><b>\$ 8,304,168</b></u>	<u><b>\$ (2,330,089)</b></u>	<u><b>\$ 1,968,503</b></u>

**City of Willows**  
**Fiscal Year 2023-24 Preliminary Budget**  
**General Fund Revenue and Expenditure Detail**

	<b>ACTUAL</b> <b>FY 2020-21</b>	<b>ACTUAL</b> <b>FY 2021-22</b>	<b>ESTIMATED</b> <b>FY 2022-23</b>	<b>PROPOSED</b> <b>BUDGET</b> <b>FY 2023-24</b>
<b>REVENUES</b>				
Taxes	\$ 4,064,761	\$ 3,799,554	\$ 4,050,588	\$ 4,115,415
Franchises	247,366	291,128	312,979	314,544
Licenses	31,158	16,057	20,000	20,000
Permits	98,007	79,133	87,500	82,500
Fines & Forfeitures	6,331	13,019	6,500	6,500
Interest & Rentals	49,615	58,841	58,000	60,000
Other Government Agencies	533,403	736,214	2,002,582	743,652
Service Charges	126,586	155,357	248,705	196,090
Other Revenues	19,470	27,939	73,000	5,000
Transfers-In	106,395	260,431	105,139	77,700
<b>Total Revenues</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 6,964,993</b>	<b>\$ 5,621,401</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 5,298	\$ 23,613	\$ 23,408	\$ 22,622
20 - City Attorney	350,338	253,880	165,000	130,000
30 - City Manager	1,856	169,634	223,928	211,400
50 - Finance	312,294	341,666	386,152	403,835
60 - Planning	91,522	114,446	231,732	306,103
70 - General Office	149,585	322,197	492,365	472,806
80 - Civic Center	23,370	46,499	44,328	42,296
90 - Building	161,612	185,964	192,717	195,034
100 - Police	1,450,388	1,488,210	1,574,756	1,621,999
110 - Engineering	13,050	68,427	55,000	55,825
120 - Library	231,842	252,342	234,180	267,282
130 - Recreation	12,611	30,166	36,078	93,297
135 - Swimming Pool	11,174	28,640	34,854	340,714
138 - Parks & Public Works	313,152	315,065	446,072	474,550
140 - Parks Maintenance	55,876	53,643	37,532	38,072
145 - Mall Maintenance	9,385	14,551	12,342	12,527
146 - Museum Maintenance	1,029	123	500	500
150 - Fire	600,628	721,487	1,543,468	731,446
160 - Public Works / Streets	49,233	32,059	42,342	32,587
170 - Storm Drains:	4,834	2,871	2,200	2,226
00 - Non- Departmental	682,344	597,228	1,269,511	860,702
<b>Total Expenditures</b>	<b>\$ 4,531,421</b>	<b>5,062,711</b>	<b>7,048,465</b>	<b>6,315,823</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 751,671	374,962	(83,472)	(694,422)
Beginning Fund Balance	\$ 1,264,148	2,015,819	2,390,781	2,307,309
Ending Fund Balance	<b>\$ 2,015,819</b>	<b>2,390,781</b>	<b>2,307,309</b>	<b>1,612,887</b>
<b>Less - Fund Balance Assigned for:</b>				
Working Capital (Fund 302)	\$ 200,000	200,000	200,000	200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	<b>\$ 1,810,819</b>	<b>2,185,781</b>	<b>2,102,309</b>	<b>1,407,887</b>

**City of Willows**  
**FY 2023-24 Proposed Budget**  
**General Fund Revenue Detail**

Description	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
Property Taxes	\$ 900,635	\$ 964,710	\$ 1,060,000	\$ 1,081,200
Property Tax in Lieu of Vehicle License Fee	644,875	687,521	732,588	747,240
Sales Taxes	1,666,674	1,302,626	1,515,000	1,537,725
Transient Occupancy Taxes	840,303	821,944	725,000	732,250
Real Property Transfer Tax	12,274	22,753	18,000	17,000
<b>TOTAL TAXES</b>	<b>\$ 4,064,761</b>	<b>3,799,554</b>	<b>4,050,588</b>	<b>4,115,415</b>
Franchise - Gas & Electric	\$ 58,631	64,477	75,119	75,495
Franchise - Water	48,317	46,499	65,000	65,325
Franchise - Cable TV	37,251	38,500	37,185	37,371
Franchise - Garbage	103,167	141,652	135,675	136,353
<b>TOTAL FRANCHISES</b>	<b>\$ 247,366</b>	<b>291,128</b>	<b>312,979</b>	<b>314,544</b>
Business Licenses	\$ 31,158	16,057	20,000	20,000
<b>TOTAL LICENSES</b>	<b>\$ 31,158</b>	<b>16,057</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	\$ 969	2,850	2,500	2,500
Encroachment Permits	6,689	10,319	15,000	10,000
Building Permits	90,349	65,964	70,000	70,000
<b>TOTAL PERMITS</b>	<b>\$ 98,007</b>	<b>79,133</b>	<b>87,500</b>	<b>82,500</b>
Traffic Fines	\$ 5,110	7,721	5,000	5,000
Other Fines	1,221	5,298	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>\$ 6,331</b>	<b>13,019</b>	<b>6,500</b>	<b>6,500</b>
Building Rents and Leases	\$ 39,200	43,745	48,000	50,000
Interest Earnings	11,526	15,096	10,000	10,000
Gain / Loss on Sale of Securities	(1,111)	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 49,615</b>	<b>58,841</b>	<b>58,000</b>	<b>60,000</b>
Public Safety - Proposition 172	\$ 25,269	29,258	28,305	28,730
Supplemental Law Enforcement (SLESF)	-	121,302	160,000	160,000
Booking Fees	1,531	262	-	-
Grant Funding - Fire	-	25,000	1,261,341	210,937
Grant Funding - Public Works	-	-	139,500	-
CalTrans Street Sweeping	-	-	3,936	3,936
COVID / ARPA Funding	76,651	-	409,500	340,049
Rule 20-B Sales	429,952	-	-	-
Developer Agreement Funding	-	560,392	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 533,403</b>	<b>736,214</b>	<b>2,002,582</b>	<b>743,652</b>

**City of Willows**  
**FY 2023-24 Proposed Budget**  
**General Fund Revenue Detail**

Description	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
Engineering Fees	\$ -	400	400	400
Plan Check Fees	34,690	26,108	95,000	60,000
Planning & Zoning Fees	17,021	13,948	15,000	15,000
Public Works Fees	121	-	-	-
Fire Department Fees	52,287	45,933	45,000	45,000
Sewer Admin Fees	-	39,440	39,440	39,440
Weed Abatement	9,037	9,813	17,615	-
DIF Administration	12,461	231	250	250
Vehicle Release Fees	-	-	-	-
Transaction Fees	919	1,840	4,000	4,000
Recreation Fees	-	-	17,000	17,000
Swimming Pool Fees	50	17,644	15,000	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 126,586</b>	<b>155,357</b>	<b>248,705</b>	<b>196,090</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 19,470</b>	<b>27,939</b>	<b>73,000</b>	<b>5,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 106,395</b>	<b>260,431</b>	<b>105,139</b>	<b>77,700</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 6,964,993</b>	<b>\$ 5,621,401</b>

**City of Willows  
Fiscal Year 2023-24 Proposed Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>City Council - 10</b>				
Personal Services	\$ 3,150	16,977	\$ 14,000	\$ 16,148
Services and Supplies	2,148	6,636	9,408	6,474
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 5,298</b>	<b>23,613</b>	<b>23,408</b>	<b>22,622</b>
<b>City Attorney - 20</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	350,338	253,880	165,000	130,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 350,338</b>	<b>253,880</b>	<b>165,000</b>	<b>130,000</b>
<b>City Manager - 30</b>				
Personal Services	\$ 774	149,543	191,428	188,900
Services and Supplies	1,082	20,091	32,500	22,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,856</b>	<b>169,634</b>	<b>223,928</b>	<b>211,400</b>
<b>Finance - 50</b>				
Personal Services	\$ 107,100	125,627	188,152	270,085
Services and Supplies	205,194	216,039	198,000	133,750
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 312,294</b>	<b>341,666</b>	<b>386,152</b>	<b>403,835</b>
<b>Planning - 60</b>				
Personal Services	\$ 2,794	2,339	110,326	169,608
Services and Supplies	88,728	112,107	121,406	136,495
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 91,522</b>	<b>114,446</b>	<b>231,732</b>	<b>306,103</b>

**City of Willows  
Fiscal Year 2023-24 Proposed Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Citywide / General Office - 70</b>				
Personal Services	\$ 61,048	129,260	151,565	134,824
Services and Supplies	88,537	192,937	340,800	337,982
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 149,585</b>	<b>322,197</b>	<b>492,365</b>	<b>472,806</b>
<b>Civic Center - 80</b>				
Personal Services	\$ 5,543	6,200	4,198	5,064
Services and Supplies	17,827	40,299	40,130	37,232
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 23,370</b>	<b>46,499</b>	<b>44,328</b>	<b>42,296</b>
<b>Building - 90</b>				
Personal Services	\$ 87,404	99,394	71,767	72,274
Services and Supplies	74,208	86,570	120,950	122,760
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 161,612</b>	<b>185,964</b>	<b>192,717</b>	<b>195,034</b>
<b>Police - 100</b>				
Personal Services	\$ 774	3,882	-	-
Services and Supplies	1,449,614	1,484,328	1,574,756	1,621,999
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,450,388</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>1,621,999</b>
<b>Engineering - 110</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	13,050	68,427	55,000	55,825
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 13,050</b>	<b>68,427</b>	<b>55,000</b>	<b>55,825</b>

**City of Willows  
Fiscal Year 2023-24 Proposed Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Library - 120</b>				
Personal Services	\$ 93,087	124,355	113,408	144,791
Services and Supplies	138,755	127,987	120,772	122,491
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 231,842</b>	<b>252,342</b>	<b>234,180</b>	<b>267,282</b>
<b>Recreation - 130</b>				
Personal Services	\$ 7,987	28,475	29,443	86,568
Services and Supplies	4,624	1,691	6,635	6,729
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 12,611</b>	<b>30,166</b>	<b>36,078</b>	<b>93,297</b>
<b>Swimming Pool - 135</b>				
Personal Services	\$ 1,756	14,448	11,812	15,502
Services and Supplies	9,418	14,192	23,042	25,212
Capital Outlay	-	-	-	300,000
<b>Total:</b>	<b>\$ 11,174</b>	<b>28,640</b>	<b>34,854</b>	<b>340,714</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	\$ 208,594	262,586	385,624	408,254
Services and Supplies	104,558	52,479	60,448	66,296
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 313,152</b>	<b>315,065</b>	<b>446,072</b>	<b>474,550</b>
<b>Parks Maintenance - 140</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	55,876	53,643	37,532	38,072
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 55,876</b>	<b>53,643</b>	<b>37,532</b>	<b>38,072</b>

**City of Willows  
Fiscal Year 2023-24 Proposed Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Mall Maintenance - 145</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	9,385	14,551	12,342	12,527
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 9,385</b>	<b>14,551</b>	<b>12,342</b>	<b>12,527</b>
<b>Museum Maintenance - 146</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	1,029	123	500	500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,029</b>	<b>123</b>	<b>500</b>	<b>500</b>
<b>Fire - 150</b>				
Personal Services	\$ 398,819	503,958	432,187	466,546
Services and Supplies	201,809	217,529	309,241	264,900
Capital Outlay	-	-	802,040	-
<b>Total:</b>	<b>\$ 600,628</b>	<b>721,487</b>	<b>1,543,468</b>	<b>731,446</b>
<b>Public Works / Streets - 160</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	49,233	32,059	42,342	32,587
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 49,233</b>	<b>32,059</b>	<b>42,342</b>	<b>32,587</b>
<b>Storm Drains - 170</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	4,834	2,871	2,200	2,226
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 4,834</b>	<b>2,871</b>	<b>2,200</b>	<b>2,226</b>

**City of Willows  
Fiscal Year 2023-24 Proposed Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Non-Departmental - 00</b>				
Personnel Services	\$ -	-	-	-
Debt Service - Pension Obligation Bonds	674,326	597,228	663,191	705,153
Capital Outlay	8,018	-	606,320	155,549
Transfers Out	-	-	-	-
<b>Total:</b>	<b>\$ 682,344</b>	<b>597,228</b>	<b>1,269,511</b>	<b>860,702</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 4,531,421</b>	<b>\$ 5,062,711</b>	<b>\$ 7,048,465</b>	<b>\$ 6,315,823</b>
<b>Total Personal Services:</b>	<b>\$ 1,653,156</b>	<b>\$ 2,064,272</b>	<b>\$ 2,367,101</b>	<b>\$ 2,683,717</b>
<b>Total Services and Supplies:</b>	<b>2,870,247</b>	<b>2,998,439</b>	<b>3,273,004</b>	<b>3,176,557</b>
<b>Total Capital Outlay:</b>	<b>8,018</b>	<b>-</b>	<b>1,408,360</b>	<b>455,549</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 10 - City Council - FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
4004 - Salaries - PT	\$ 2,474	14,062	13,000	15,000
4008 - FICA / Medicare	189	1,076	1,000	1,148
4009 - Worker's Compensation	487	1,839	-	-
<b><i>Total Personnel Services:</i></b>	<b>\$ 3,150</b>	<b>16,977</b>	<b>14,000</b>	<b>16,148</b>
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 4	5,532	4,000	4,060
4071 - Telephone	19	365	408	414
4140 - Insurance	2,125	489	-	-
4150 - Travel & Meetings	-	250	5,000	2,000
4160 - Dues	-	-	-	-
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 2,148</b>	<b>6,636</b>	<b>9,408</b>	<b>6,474</b>
<b>Capital Projects</b>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total City Council:</i></b>	<b>\$ 5,298</b>	<b>23,613</b>	<b>23,408</b>	<b>22,622</b>

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 20 - City Attorney - FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
	\$ -	-	-	-
<b>Total Personnel Services:</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
4120 - Professional Services	\$ 261,607	195,650	135,000	120,000
4122 - Professional Services - Code	88,731	58,230	30,000	10,000
<b>Total Material &amp; Services:</b>	<u>\$ 350,338</u>	<u>253,880</u>	<u>165,000</u>	<u>130,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total City Attorney:</b>	<u>\$ 350,338</u>	<u>253,880</u>	<u>165,000</u>	<u>130,000</u>

City of Willows  
 Departmental Expenditure Budget  
 Department 30 - City Manager - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4001 - Salaries - FT	\$ -	113,843	146,056	145,000
4006 - CalPERS	-	8,415	10,910	11,136
4007 - Health Insurance	774	16,941	20,436	18,433
4008 - FICA	-	8,765	11,526	11,831
4009 - Worker's Compensation	-	-	-	-
4110 - Auto Allowance	-	1,579	2,400	2,400
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	-	-	100	100
<b>Total Personnel Services:</b>	<b>\$ 774</b>	<b>149,543</b>	<b>191,428</b>	<b>188,900</b>
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 910	2,210	-	-
5775 - Elections	-	-	5,000	-
4160 - Memberships & Dues	-	-	2,500	2,500
4071 - Telephone	-	172	-	-
4120 - Professional Services	-	(1,400)	15,000	10,000
4150 - Travel & Meetings	172	19,109	10,000	10,000
<b>Total Material &amp; Services:</b>	<b>\$ 1,082</b>	<b>20,091</b>	<b>32,500</b>	<b>22,500</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Manager:</b>	<b>\$ 1,856</b>	<b>169,634</b>	<b>223,928</b>	<b>211,400</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 50 - Finance - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4001 - Salaries - FT	\$ 74,701	65,766	140,000	215,368
4002 - Overtime	68	-	-	-
4006 - CalPERS	5,068	5,940	11,939	16,540
4007 - Health Insurance	6,269	18,415	23,931	21,597
4008 - FICA	6,585	4,986	12,208	16,549
4009 - Worker's Compensation	7,994	30,190	-	-
4110 - Vehicle Allowance	-	-	-	-
4013 - Unemployment	6,353	-	43	-
4014 - Life Insurance	62	330	31	31
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 107,100</b>	<b>125,627</b>	<b>188,152</b>	<b>270,085</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
4021 - Postage	\$ -	40	-	-
4030 - Special Department	9,193	953	-	-
4040 - Small Tools	2,896	-	-	-
4115 - Equipment Maintenance	-	-	-	-
4160 - Memberships & Dues	-	-	500	500
4122 - Professional Services	2,841	30,443	65,000	50,750
4130 - Contractual Services	190,264	184,603	130,000	80,000
4150 - Travel & Meetings	-	-	2,500	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 205,194</b>	<b>216,039</b>	<b>198,000</b>	<b>133,750</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Finance:</b>	<b>\$ 312,294</b>	<b>341,666</b>	<b>386,152</b>	<b>403,835</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 60 - Planning - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4004 - Salaries - PT	\$ 2,595	2,173	87,135	128,000
4006 - CalPERS	-	-	12,224	20,550
4007 - Health Insurance	-	-	4,292	11,266
4008 - FICA	199	166	6,675	9,792
4009 - Worker's Compensation	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 2,794</b>	<b>2,339</b>	<b>110,326</b>	<b>169,608</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 70	252	500	508
4021 - Postage	119	8	-	-
4030 - Special Department	4,564	414	4,386	4,452
4060 - Advertising	2,423	1,009	1,020	1,035
4071 - Telephone	69	-	-	-
4120 - Professional Services	74,073	108,728	115,000	130,000
4123 - Professional Services - Dvlp	7,410	-	-	-
4130 - Contractual Services	-	-	-	-
4150 - Travel & Meetings	-	1,696	500	500
<b>Total Material &amp; Services:</b>	<b>\$ 88,728</b>	<b>112,107</b>	<b>121,406</b>	<b>136,495</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning:</b>	<b>\$ 91,522</b>	<b>114,446</b>	<b>231,732</b>	<b>306,103</b>

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 70 - Citywide (General Office) - FY 2023-24**

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>BUDGET</b>
				<b>FY 2023-24</b>
4001 - Salaries	\$ 43,826	51,850	428	-
4006 - CalPERS	3,656	4,137	18,224	-
4007 - Health Insurance (Retirees)	-	-	-	-
4007 - Health Insurance	7,022	8,130	48	-
4008 - FICA/ Medicare	3,623	4,061	33	-
4009 - Workers Compensation	2,921	61,020	132,832	134,824
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	-	62	-	-
<b>Total Personnel Services:</b>	<b>\$ 61,048</b>	<b>129,260</b>	<b>151,565</b>	<b>134,824</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 3,515	19,388	6,000	6,090
4021 - Postage	1,251	1,605	1,800	1,827
4030 - Special Department	144	42,835	48,000	41,000
4050 - Clothing	8	-	-	-
4060 - Advertising	410	115	500	508
4071 - Telephone	3,929	8,271	8,500	8,628
4100 - Building Maintenance	-	107	-	-
4110 - Vehicle Allowance	-	-	-	-
4111 - Vehicle Maintenance	40	-	-	-
4115 - Equipment Maintenance	7,485	17,346	8,000	8,000
4120 - Professional Services	53,079	32,344	125,000	126,875
4121 - General Administration	-	4,890	6,000	6,000
4130 - Contractual Services	-	8,945	-	-
4140 - Insurance (Liab / Property)	18,676	57,091	137,000	139,054
<b>Total Material &amp; Services:</b>	<b>\$ 88,537</b>	<b>192,937</b>	<b>340,800</b>	<b>337,982</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Citywide (Gen Office):</b>	<b>\$ 149,585</b>	<b>322,197</b>	<b>492,365</b>	<b>472,806</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 80 - Civic Center - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4004 - Salaries PT	\$ 4,577	4,771	3,900	4,704
4008 - FICA/ Medicare	350	365	298	360
4009 - Workers Compensation	616	1,064	-	-
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<b>Total Personnel Services:</b>	<b>\$ 5,543</b>	<b>6,200</b>	<b>4,198</b>	<b>5,064</b>
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<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 387	5,604	800	812
4080 - PG7E	7,184	13,873	15,000	15,225
4081 - Water & Sewer Expense	7,495	12,534	18,330	15,105
4100 - Building Maintenance	2,579	8,288	6,000	6,090
4130 - Contractual Services	182	-	-	-
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<b>Total Material &amp; Services:</b>	<b>\$ 17,827</b>	<b>40,299</b>	<b>40,130</b>	<b>37,232</b>
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<b>Capital Projects</b>				
	\$ -	-	-	-
	-----	-----	-----	-----
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-----	-----	-----	-----
<b>Total Civic Center:</b>	<b>\$ 23,370</b>	<b>46,499</b>	<b>44,328</b>	<b>42,296</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 90 - Building - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4001 - Salaries	\$ 47,738	56,273	58,313	57,285
4006 - CalPERS	7,990	7,293	3,481	4,362
4007 - Health Insurance	24,733	19,683	5,425	5,772
4008 - FICA/ Medicare	3,730	4,066	4,517	4,824
4009 - Workers Compensation	3,182	12,017	-	-
4014 - Life Insurance	31	62	31	31
<b>Total Personnel Services:</b>	<b>\$ 87,404</b>	<b>99,394</b>	<b>71,767</b>	<b>72,274</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 315	-	500	508
4021 - Postage	13	41	100	102
4030 - Special Department	-	224	-	-
4060 - Advertising	-	-	-	-
4120 - Professional Services	64,111	84,583	120,000	121,800
4123 - Professional Services - Dvlp	5,203	-	-	-
4140 - Insurance (Liab / Property)	4,566	1,051	-	-
4150 - Training & Travel	-	290	250	250
4160 - Dues & Memberships	-	381	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 74,208</b>	<b>86,570</b>	<b>120,950</b>	<b>122,760</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building:</b>	<b>\$ 161,612</b>	<b>185,964</b>	<b>192,717</b>	<b>195,034</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 100 - Police - FY 2023-24

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
4007 - Health Insurance	774	3,882	-	-
<i><b>Total Personnel Services:</b></i>	<b>\$ 774</b>	<b>3,882</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 713	-	-	-
4040 - Small Tools	3,080	-	-	-
4071 - Telephone	202	-	-	-
4130 - Contractual Services	1,445,619	1,484,328	1,574,756	1,621,999
<i><b>Total Material &amp; Services:</b></i>	<b>\$ 1,449,614</b>	<b>1,484,328</b>	<b>1,574,756</b>	<b>1,621,999</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i><b>Total Police:</b></i>	<b>\$ 1,450,388</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>1,621,999</b>

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 110 - Engineering - FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
4120 - Professional Services	\$ 13,050	68,427	55,000	55,825
<i>Total Material &amp; Services:</i>	<u>\$ 13,050</u>	<u>68,427</u>	<u>55,000</u>	<u>55,825</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Engineering:</i>	<u>\$ 13,050</u>	<u>68,427</u>	<u>55,000</u>	<u>55,825</u>

City of Willows  
 Departmental Expenditure Budget  
 Department 120 - Library - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4001 - Salaries	\$ 35,877	34,475	36,534	71,571
4004 - Salaries - PT	35,811	51,127	56,865	57,737
4006 - CalPERS	2,900	2,600	2,581	5,497
4007 - Health Insurance	7,428	8,064	10,111	-
4008 - FICA/ Medicare	5,716	6,692	7,260	9,929
4009 - Workers Compensation	5,324	21,397	-	-
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	31	-	57	57
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 93,087</b>	<b>124,355</b>	<b>113,408</b>	<b>144,791</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 2,031	2,323	2,550	2,588
4021 - Postage	-	-	357	362
4030 - Special Department	157	821	1,020	1,035
4060 - Advertising	159	-	-	-
4071 - Telephone	2,558	2,556	2,550	2,588
4080 - Utilities - Electric	11,968	11,820	13,260	13,459
4115 - Equipment Maintenance	584	675	-	-
4130 - Contractual Services	92,363	97,346	94,860	96,284
4140 - Insurance	21,855	5,032	-	-
4150 - Training & Travel	-	-	75	75
4160 - Dues & Memberships	-	-	100	100
4933 - Print Material	7,080	7,414	6,000	6,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 138,755</b>	<b>127,987</b>	<b>120,772</b>	<b>122,491</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Library:</b>	<b>\$ 231,842</b>	<b>252,342</b>	<b>234,180</b>	<b>267,282</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 130 - Recreation - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
4001 - Salaries	\$ -	-	-	-
4002 - Overtime	-	-	-	53,040
4004 - Salaries - PT	525	9,354	27,351	14,000
4006 - CalPERS	-	295	2,092	4,073
4007 - Health Insurance	2,544	-	-	10,326
4008 - FICA/ Medicare	82	716	-	5,129
4009 - Workers Compensation	4,805	18,146	-	-
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	31	(36)	-	-
<b>Total Personnel Services:</b>	<b>\$ 7,987</b>	<b>28,475</b>	<b>29,443</b>	<b>86,568</b>
<b>Materials &amp; Services</b>				
4021 - Postage	\$ -	-	-	-
4030 - Special Department	60	60	5,500	5,583
4071 - Telephone	571	602	765	776
4110 - Vehicle Allowance	-	-	-	-
4140 - Insurance	3,993	919	-	-
4150 - Training & Travel	-	110	200	200
4160 - Dues & Memberships	-	-	170	170
<b>Total Material &amp; Services:</b>	<b>\$ 4,624</b>	<b>1,691</b>	<b>6,635</b>	<b>6,729</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation:</b>	<b>\$ 12,611</b>	<b>30,166</b>	<b>36,078</b>	<b>93,297</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 135 - Swimming Pool - FY 2023-24

	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>Personnel Services</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>BUDGET</b>
			<b>FY 2022-23</b>	<b>FY 2023-24</b>
4004 - Salaries - PT	\$ 1,061	11,278	10,973	14,400
4008 - FICA/ Medicare	81	852	839	1,102
4009 - Workers Compensation	614	2,318	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 1,756</b>	<b>14,448</b>	<b>11,812</b>	<b>15,502</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Materials &amp; Services</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
4020 - Office Expense	\$ -	-	204	250
4030 - Special Department	2,440	788	12,229	12,412
4050 - Clothing	-	4,592	120	125
4060 - Advertising	-	-	510	525
4071 - Telephone	256	253	230	250
4080 - PG&E	446	549	2,805	3,500
4081 - Water & Sewer Expense	3,382	4,430	4,692	5,500
4100 - Building Maintenance	119	103	1,000	1,000
4115 - Equipment Maintenance	1,200	314	250	250
4120 - Professional Services	-	2,500	102	500
4140 - Insurance	1,575	363	-	-
4150 - Training & Travel	-	225	650	650
5132 - First Aid	-	75	250	250
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 9,418</b>	<b>14,192</b>	<b>23,042</b>	<b>25,212</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Capital Projects</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
Pool Upgrades	\$ -	-	-	300,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total Swimming Pool:</b>	<b>\$ 11,174</b>	<b>28,640</b>	<b>34,854</b>	<b>340,714</b>
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**City of Willows**  
**Departmental Expenditure Budget**  
**Department 138 - Parks & Public Works FY 2023-24**

<b>Personnel Services</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
4001 - Salaries	\$ 114,316	142,669	262,219	274,093
4002 - Overtime	11,643	15,693	11,000	11,000
4004 - Salaries - PT	4,815	14,659	5,115	-
4006 - CalPERS	12,932	17,853	28,734	33,056
4007 - Health Insurance	36,614	45,926	102,932	113,477
4008 - FICA/ Medicare	11,881	12,979	20,516	21,520
4009 - Workers Compensation	16,300	39,570	-	-
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	93	237	108	108
40XX - Street Worker Staff Alloc.	-	(27,000)	(45,000)	(45,000)
<b>Total Personnel Services:</b>	<b>\$ 208,594</b>	<b>262,586</b>	<b>385,624</b>	<b>408,254</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 401	396	408	414
4030 - Special Department	1,265	-	2,040	2,071
4040 - Small Tools	602	943	6,000	6,000
4050 - Clothing	3,939	5,365	5,000	5,000
4051 - Personal Safety Equipment	837	1,574	2,000	2,000
4090 - Rent - Equipment	77	-	-	-
4111 - Vehicle Maintenance	15,331	8,699	4,600	10,000
4112 - Vehicle Maintenance - Tires	2,382	778	-	-
4113 - Fuel	11,532	21,969	15,000	15,300
4115 - Equipment Maintenance	2,310	2,919	7,500	7,500
4120 - Professional Services	62,164	5,089	7,500	7,611
4134 - Tree Maintenance	765	437	5,000	5,000
4150 - Training & Travel	90	500	600	600
4160 - Dues & Memberships	482	1,063	1,500	1,500
5430 - Tool Allowance	2,200	2,400	2,400	2,400
5436 - Garage Supplies	181	347	800	800
5437 - First Aid	-	-	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 104,558</b>	<b>52,479</b>	<b>60,448</b>	<b>66,296</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Public Works:</b>	<b>\$ 313,152</b>	<b>315,065</b>	<b>446,072</b>	<b>474,550</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 140 - Parks Maintenance FY 2023-24

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 11,142	10,194	6,000	6,090
4071 - Telephone	685	61	281	285
4080 - PG&E	18,751	23,419	16,830	17,083
4081 - Water & Sewer	8,770	14,124	12,000	12,180
4100 - Building Maintenance	725	1,795	1,500	1,500
4120 - Professional Services	89	1,068	627	636
4130 - Contract Services	156	81	294	298
4140 - Insurance	15,558	2,901	-	-
<i>Total Material &amp; Services:</i>	\$ 55,876	53,643	37,532	38,072
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Parks Maintenance:</i>	\$ 55,876	53,643	37,532	38,072

City of Willows  
 Departmental Expenditure Budget  
 Department 145 - Mall Maintenance FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 818	-	-	-
4080 - PG&E	1,749	2,778	3,060	3,106
4081 - Water & Sewer	6,818	11,773	9,282	9,421
<i>Total Material &amp; Services:</i>	\$ 9,385	14,551	12,342	12,527
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Mall Maintenance:</i>	\$ 9,385	14,551	12,342	12,527

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 146 - Museum Maintenance FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
4081 - Water & Sewer	\$ 845	-	-	-
4100 - Building Maintenance	184	123	500	500
<i>Total Material &amp; Services:</i>	\$ 1,029	123	500	500
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Museum Maintenance:</i>	\$ 1,029	123	500	500

**City of Willows  
 Departmental Expenditure Budget  
 Department 150 - Fire FY 2023-24**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
4001 - Salaries	\$ 194,905	237,274	263,482	274,934
4002 - Overtime	20,680	24,081	25,000	25,000
4004 - Salaries - PT	9,730	28,431	26,500	20,000
4005 - Holiday Pay	9,775	8,622	7,973	7,973
4006 - CalPERS	43,293	32,893	33,673	30,214
4007 - Health Insurance	73,508	61,225	48,478	80,541
4008 - FICA/ Medicare	21,047	23,004	21,833	22,636
4009 - Workers Compensation	21,371	81,666	-	-
4010 - Call Back Pay	2,310	5,251	5,000	5,000
4013 - Unemployment	-	-	-	-
4014 - Life Insurance	-	411	248	248
4110 - Vehicle Allowance	2,200	1,100	-	-
<b>Total Personnel Services:</b>	<b>\$ 398,819</b>	<b>503,958</b>	<b>432,187</b>	<b>466,546</b>
<b>Materials &amp; Services</b>				
4020 - Office Expense	\$ 117	2,556	25,000	25,375
4021 - Postage	377	10	255	259
4030 - Special Department	10,972	33,491	814,770	16,500
4040 - Small Tools	7,183	5,635	5,000	5,000
4050 - Clothing	1,902	1,958	2,500	2,500
4060 - Advertising	-	-	-	-
4071 - Telephone	6,772	7,575	6,783	6,883
4080 - PG&E	16,123	18,974	20,500	20,808
4081 - Water & Sewer	2,093	2,812	3,000	3,045
4100 - Building Maintenance	9,383	7,547	16,000	10,000
4111 - Vehicle Maintenance	10,176	7,588	10,000	10,000
4113 - Fuel	8,430	16,347	14,000	14,280
4115 - Equipment Maintenance	8,744	3,338	9,000	9,000
4120 - Professional Services	-	27,025	10,000	10,150
4130 - Contractual Services	81,250	65,292	163,373	120,000
4140 - Insurance	31,789	10,946	-	-
4150 - Travel & Training	1,970	5,780	10,000	10,000
4160 - Dues & Memberships	561	522	1,100	1,100
5306 - Volunteer CalPERS	3,967	133	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 201,809</b>	<b>217,529</b>	<b>1,111,281</b>	<b>264,900</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 600,628</b>	<b>721,487</b>	<b>1,543,468</b>	<b>731,446</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 160 - Public Works - Streets - FY 2023-24

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ 4,750	924	2,000	2,030
4071 - Telephone	2,015	2,990	2,000	2,030
4080 - PG&E	9,113	11,146	10,200	10,353
4081 - Water & Sewer	802	-	2,142	2,174
4082 - Street Lighting	110	-	-	-
4100 - Building Maintenance	468	-	1,000	1,000
4120 - Professional Services	-	5,577	15,000	5,000
4140 - Insurance	31,403	11,422	-	-
4185 - Claim Coverage	-	-	-	-
5431 - Street Maintenance	302	-	-	-
5439 - Alley Maintenance	270	-	10,000	10,000
<i>Total Material &amp; Services:</i>	\$ 49,233	32,059	42,342	32,587
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Public Works / Streets:</i>	\$ 49,233	32,059	42,342	32,587

City of Willows  
 Departmental Expenditure Budget  
 Department 170 - Storm Drains - FY 2023-24

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
4030 - Special Department	\$ -	454	-	-
4080 - PG&E	1,087	1,406	1,200	1,218
4115 - Equipment Maintenance	31	256	500	500
4120 - Professional Services	437	-	500	508
4140 - Insurance	3,279	755	-	-
<i>Total Material &amp; Services:</i>	\$ 4,834	2,871	2,200	2,226
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Storm Drains:</i>	\$ 4,834	2,871	2,200	2,226

City of Willows  
 Departmental Expenditure Budget  
 Department 00 - Non-Departmental / Capital - FY 2023-24

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Personnel Services</b>				
4006 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-
4006 - CalPERS UAAL - Safety	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
5940/50 - Debt Service - CalPERS Bonds	\$ 674,326	597,228	663,191	705,153
8000 - Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<u>\$ 674,326</u>	<u>597,228</u>	<u>663,191</u>	<u>705,153</u>
<b>Capital Projects</b>				
7168 - Public Works Equipment	\$ -	-	209,500	-
7223 - Upgrade Computer Eqpt	-	-	55,000	30,000
7234 - Computer / Office Equipment	-	-	5,000	48,750
7241 - Fire Equipment	-	-	20,000	-
7256 - Resurface Project	8,018	-	-	-
7281 - Infrastructure	-	-	-	66,299
7250 - Fire Equipment	-	-	316,820	10,500
7290 - Public Works Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<u>\$ 8,018</u>	<u>-</u>	<u>606,320</u>	<u>155,549</u>
<b>Total Non-Departmental:</b>	<u>\$ 682,344</u>	<u>597,228</u>	<u>1,269,511</u>	<u>860,702</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Revenues:</b>				
Sewer Fees	\$ 1,614,573	1,481,952	1,990,000	1,890,000
Sewer Developer Impacts Fees	46,648	387	365	-
Sewer Connection Fees	22,755	-	-	-
Interest Income	5,332	3,216	5,000	7,500
Restricted Capital Proceeds (net)	-	3,903,299	-	-
Miscellaneous Income	-	10,000	-	-
<i>Total:</i>	<u>\$ 1,689,308</u>	<u>5,398,854</u>	<u>1,995,365</u>	<u>1,897,500</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 282,906	121,735	-	-
Operations & Maintenance	327,881	402,579	405,600	405,600
Contract Operation - Plant Facility	629,441	698,797	737,000	737,000
Debt Service Costs	230,962	439,587	395,940	534,564
General Fund Overhead Costs	-	39,440	147,959	154,655
Capital Outlay	16,626	-	76,000	395,000
<i>Total:</i>	<u>\$ 1,487,816</u>	<u>1,702,138</u>	<u>1,762,499</u>	<u>2,226,819</u>
Excess (deficit) of revenues over expenditures	\$ 201,492	3,696,716	232,866	(329,319)
Beginning Fund Balance / Working Capital	\$ 598,877	800,369	4,497,085	4,729,951
Less - Working Capital Reserved for:				
Future Capital	\$ -	3,359,693	3,359,693	3,359,693
Debt Service Reserve	-	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 800,369</u>	<u>593,786</u>	<u>826,652</u>	<u>497,333</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Hypochlorite Tank	\$ -	-	-	-
South Willows Infrastructure Project	16,626	-	-	-
Sycamore Street Lift Station	-	-	-	240,000
Vehicles / Security Fence (Shared Costs)	-	-	61,000	-
Update Municipal Code	-	-	15,000	15,000
Annual Sewer Replacement Project	-	-	-	15,000
WWTP - Clarifier Improvements	-	-	-	100,000
WWTP - Administration Building	-	-	-	25,000
<i>Total:</i>	<u>\$ 16,626</u>	<u>-</u>	<u>76,000</u>	<u>395,000</u>

**City of Willows**  
**Departmental Expenditure Budget**  
**Fund 318 / 321 - Sewer Fund - FY 2023-24**

<b>Salaries &amp; Benefits</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
4001 - Salaries	\$ 131,343	56,870	-	-
4002 - Overtime	10,106	8,429	-	-
4004 - Salaries - PT	-	-	-	-
4006 - CalPERS	73,414	8,599	-	-
4007 - Health Insurance	51,708	24,090	-	-
4008 - FICA/ Medicare	9,973	5,965	-	-
4009 - Workers Compensation	6,213	17,782	-	-
4014 - Life Insurance	149	-	-	-
XXXX - Overhead - General Fund	-	-	147,959	154,655
<b>Total Personnel Services:</b>	<b>\$ 282,906</b>	<b>121,735</b>	<b>147,959</b>	<b>154,655</b>

**Operations & Maintenance**

4020 - Office Expense	\$ 55	52	100	100
4021 - Postage	-	-	-	-
4030 - Special Department	18,117	12,840	12,000	12,000
4040 - Small Tools	77	-	500	500
4050 - Clothing	2,503	523	1,000	1,000
4071 - Telephone	2	-	-	-
4080 - PG&E	212,443	257,173	300,000	300,000
4081 - Water & Sewer	2,697	3,250	3,000	3,000
4100 - Building Maintenance	74	-	-	-
4111 - Vehicle Maintenance	1,611	397	1,500	1,500
4113 - Fuel	5,262	2,836	5,000	5,000
4115 - Equipment Maintenance	1,651	5,504	6,000	6,000
4120 - Professional Services	38,307	60,205	35,000	35,000
4140 - Insurance	31,720	54,490	25,000	25,000
4160 - Dues & Memberships	-	1,983	2,000	2,000
5631 - Discharge Permit	13,362	3,326	14,500	14,500
5632 - Administrative Overhead	-	39,440	-	-

City of Willows  
 Departmental Expenditure Budget  
 Fund 318 / 321 - Sewer Fund - FY 2023-24

<u>Salaries &amp; Benefits</u>	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>
<i>Total Operations &amp; Maintenance:</i>	\$ 327,881	442,019	405,600	405,600
<b><u>Contract Operations - Plant Facility</u></b>				
4130 - Contract Services	629,441	698,797	737,000	737,000
<i>Total Contract Operations:</i>	\$ 629,441	698,797	737,000	737,000
<b><u>Debt Service</u></b>				
5950 - Principal / Interest on Debt	230,962	439,587	395,940	534,564
<i>Total Contract Operations:</i>	\$ 230,962	439,587	395,940	534,564
<b><u>Capital Projects</u></b>				
7281 - South Willows Infrastructure	\$ 16,626	-	-	-
7281 - Hypochlorite Tank	-	-	-	-
XXXX- Vehicles / Security Fence	-	-	61,000	-
XXXX - Sycamore Street Lift Station	-	-	-	240,000
XXXX - Update Municipal Code	-	-	15,000	15,000
XXXX - Annual Sewer Replct Project	-	-	-	15,000
XXXX - WWTP - Clarifier Impvmts	-	-	-	100,000
XXXX - WWTP - Admin Building	-	-	-	25,000
<i>Total Capital Projects:</i>	\$ 16,626	-	76,000	395,000
<i>Total Sewer Enterprise:</i>	\$ 1,487,816	1,702,138	1,762,499	2,226,819

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Water Enterprise Fund (Fund 325)**

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Water Fees	\$ 4,226	4,205	7,000	7,000
Water Connection Fees	-	-	-	-
Cal Water Refund	-	1,851	-	-
Transfers In - ARPA Funding	-	-	-	627,791
Interest Income	41	(17)	-	-
<i>Total:</i>	<u>\$ 4,267</u>	<u>6,039</u>	<u>7,000</u>	<u>634,791</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	4,976	19,173	13,000	13,000
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	-	627,791
<i>Total:</i>	<u>\$ 4,976</u>	<u>19,173</u>	<u>13,000</u>	<u>640,791</u>
Excess (deficit) of revenues over expenditures	\$ (709)	(13,134)	(6,000)	(6,000)
Beginning Fund Balance	\$ 7,173	6,464	(6,670)	(12,670)
Ending Fund Balance	<u>\$ 6,464</u>	<u>(6,670)</u>	<u>(12,670)</u>	<u>(18,670)</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Cal Water System Main Tie-In	\$ -	-	-	627,791
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>627,791</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Gas Tax Funds (Funds 372/314/315/316/317 )**

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Fund 372 - CA Gax Tax Section 2103	\$ 41,418	49,350	52,465	59,540
Fund 314 - CA Gax Tax Section 2105	31,628	34,656	37,466	40,321
Fund 315 - CA Gax Tax Section 2106	19,244	20,662	21,264	22,544
Fund 316 - CA Gax Tax Section 2107	42,798	41,448	44,829	48,364
Fund 317 - CA Gax Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	2,693	1,933	1,000	1,000
<i>Total:</i>	<u>\$ 139,781</u>	<u>150,049</u>	<u>159,024</u>	<u>173,769</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ 392	27,000	45,000	45,000
Streets - Professional Services	-	93,328	90,000	90,000
Streets Maintenance	163	850	-	-
Utilities - Street Lighting	32,182	40,139	42,500	45,000
Capital Projects	7,671	-	-	195,000
Transfers Out	-	7,950	3,000	2,000
<i>Total:</i>	<u>\$ 40,408</u>	<u>169,267</u>	<u>180,500</u>	<u>377,000</u>
Excess (deficit) of revenues over expenditures	\$ 99,373	(19,218)	(21,476)	(203,231)
Beginning Fund Balance (All Funds)	\$ 289,709	389,082	369,864	348,388
Ending Fund Balance (All Funds)	<u>\$ 389,082</u>	<u>369,864</u>	<u>348,388</u>	<u>145,157</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Capital - Streets Maintenance	\$ 7,671	-	-	30,000
Pacific Avenue Project	-	-	-	125,000
Capital - Streets Reconstruction / Resurfacing	-	-	-	40,000
<i>Total:</i>	<u>\$ 7,671</u>	<u>-</u>	<u>-</u>	<u>195,000</u>

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

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-
Fund 311 - RMRA SB-1 Funding	115,087	126,411	136,991	155,736
Interest Income	1,213	1,684	1,000	1,500
<i>Total:</i>	<u>\$ 116,300</u>	<u>128,095</u>	<u>137,991</u>	<u>157,236</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	-	-	59,290	60,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>59,290</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	\$ 116,300	128,095	78,701	97,236
Beginning Fund Balance (All Funds)	\$ 110,603	226,903	354,998	433,699
Ending Fund Balance (All Funds)	<u>\$ 226,903</u>	<u>354,998</u>	<u>433,699</u>	<u>530,935</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Capital - Lassen Street Project	\$ -	-	39,290	-
Capital - Streets / Sidewalk Reconstruction	-	-	20,000	60,000
Capital - Streets Reconstruction / Resurfacing	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>59,290</u>	<u>60,000</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Regional Surface Transportation Program (RSTP) Funds (Fund 310 )**

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
RSTP (County) Funding	\$ 86,660	85,195	87,573	-
STIP Funding	-	-	1,484,232	110,000
Interest Income	2,079	1,940	2,000	2,000
<i>Total:</i>	<u>\$ 88,739</u>	<u>87,135</u>	<u>1,573,805</u>	<u>112,000</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	484	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	3,915	16,472	1,612,742	170,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 4,399</u>	<u>16,472</u>	<u>1,612,742</u>	<u>170,000</u>
Excess (deficit) of revenues over expenditures	\$ 84,340	70,663	(38,937)	(58,000)
Beginning Fund Balance (All Funds)	\$ 190,414	274,754	345,417	306,480
Ending Fund Balance (All Funds)	<u>\$ 274,754</u>	<u>345,417</u>	<u>306,480</u>	<u>248,480</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Streets Resurfacing Projects	3,915	-	-	60,000
Capital - Pacific Avenue Project	-	-	750,000	110,000
Capital - N. Lassen Street Rehab	-	16,472	862,742	-
<i>Total:</i>	<u>\$ 3,915</u>	<u>16,472</u>	<u>1,612,742</u>	<u>170,000</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**County Library / Literacy Pass Through Funds (Funds 338/359)**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Revenues:</b>				
County Library Allocation	\$ 73,500	98,000	77,700	77,700
State of CA Literacy Contribution (Fund 359)	54,056	48,650	44,280	44,280
Interest Income	14	36	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 127,570</u>	<u>146,686</u>	<u>121,980</u>	<u>121,980</u>
<b>Expenditures:</b>				
<i>Willows Library</i>				
Salaries & Benefits	\$ -	-	-	-
Special Department Expense	-	-	-	-
New Print Materials	-	-	-	-
<i>Bayliss Library</i>				
Salaries & Benefits	4,271	2,234	-	-
Special Department Expense	-	142	-	-
Telephone Expense	514	466	-	-
Utilities / Electricity	2,027	2,327	(7)	-
<i>Elk Creek Library</i>				
Salaries & Benefits	6,391	7,638	57	-
Special Department Expense	1,192	1,366	-	-
Telephone Expense	447	488	91	-
Rent	300	1,900	-	-
Glenn County - Literacy Pass Through (Fund 359)	48,650	48,650	50,000	44,280
Transfers Out to General Fund - Library	-	167,479	102,982	77,700
<i>Total:</i>	<u>\$ 63,792</u>	<u>232,690</u>	<u>153,123</u>	<u>121,980</u>
Excess (deficit) of revenues over expenditures	\$ 63,778	(86,004)	(31,143)	-
Beginning Fund Balance (All Funds)	\$ 53,108	116,886	30,882	(261)
Ending Fund Balance (All Funds)	<u>\$ 116,886</u>	<u>30,882</u>	<u>(261)</u>	<u>(261)</u>

**Capital Expenditure Detail**

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ESTIMATED FY 2022-23	PROPOSED BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Zip Books State Fund (Fund 341)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Other Refunds	\$ 128	9,900	7,528	7,528
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 128</u>	<u>9,900</u>	<u>7,528</u>	<u>7,528</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	5,169	10,000	10,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>5,169</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	\$ 128	4,731	(2,472)	(2,472)
Beginning Fund Balance	\$ 1,756	1,884	6,615	4,143
Ending Fund Balance	<u>\$ 1,884</u>	<u>6,615</u>	<u>4,143</u>	<u>1,671</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Northnet Train Fund (Fund 350)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Other Income - Refunds	\$ -	-	1,500	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ -	2,777	1,500	1,991
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>2,777</u>	<u>1,500</u>	<u>1,991</u>
Excess (deficit) of revenues over expenditures	\$ -	(2,777)	-	(1,991)
Beginning Fund Balance	\$ 4,768	4,768	1,991	1,991
Ending Fund Balance	<u>\$ 4,768</u>	<u>1,991</u>	<u>1,991</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**CLSA Delivery Fund (Fund 352)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
CLSA Delivery Funding (CALIFA / Northnet)	\$ 19,932	6,806	20,224	14,129
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 19,932</u>	<u>6,806</u>	<u>20,224</u>	<u>14,129</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library Broadband	\$ 15,941	10,613	11,000	11,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 15,941</u>	<u>10,613</u>	<u>11,000</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	\$ 3,991	(3,807)	9,224	3,129
Beginning Fund Balance	\$ 12,880	16,871	13,064	22,288
Ending Fund Balance	<u>\$ 16,871</u>	<u>13,064</u>	<u>22,288</u>	<u>25,417</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Certified Access (ADA) Fund (Fund 307 )**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Certified Access Fees	\$ 160	1,520	2,000	2,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 160</u>	<u>1,520</u>	<u>2,000</u>	<u>2,000</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 160	1,520	2,000	2,000
Beginning Fund Balance (All Funds)	\$ 7,871	8,031	9,551	11,551
Ending Fund Balance (All Funds)	<u>\$ 8,031</u>	<u>9,551</u>	<u>11,551</u>	<u>13,551</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Willows Lighting & Landscaping Fund (Fund 313 )**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Special Assessment Taxes	\$ 24,763	23,988	7,220	33,521
Interest Income	302	273	100	100
<i>Total:</i>	<u>\$ 25,065</u>	<u>24,261</u>	<u>7,320</u>	<u>33,621</u>
<b>Expenditures:</b>				
L&L District - Special Dept Expenditures	\$ 1,232	548	1,000	5,562
L&L District 2 - Special Dept Expenditures	853	1,981	3,000	2,514
L&L S. Willows - Special Dept Expenditures	8,285	1,655	3,000	23,405
Utilities	1,064	1,318	2,000	1,500
Water & Sewer	1,721	4,217	5,000	1,500
Street Lighting	795	935	1,500	1,500
<i>Total:</i>	<u>\$ 13,950</u>	<u>10,654</u>	<u>15,500</u>	<u>35,981</u>
Excess (deficit) of revenues over expenditures	\$ 11,115	13,607	(8,180)	(2,360)
Beginning Fund Balance (All Funds)	\$ 30,990	42,105	55,712	47,532
Ending Fund Balance (All Funds)	<u>\$ 42,105</u>	<u>55,712</u>	<u>47,532</u>	<u>45,172</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Recreation Reimbursement Fund (Fund 322)**  
***ROLL INTO GENERAL FUND - RECREATION DEPT***

<u>Revenues:</u>	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>
Recreation Revenues	\$ 2,104	14,397	-	-
Interest Income	51	16	-	-
<i>Total:</i>	<u>\$ 2,155</u>	<u>14,413</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>				
Temporary Salaries - Recreation	\$ 6,980	13,324	-	-
Other Expenditures / Merchant Fees	179	5,372	-	-
Transfers Out	-	-	1,410	-
<i>Total:</i>	<u>\$ 7,159</u>	<u>18,696</u>	<u>1,410</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (5,004)	(4,283)	(1,410)	-
Beginning Fund Balance (All Funds)	\$ 10,697	5,693	1,410	-
Ending Fund Balance (All Funds)	<u>\$ 5,693</u>	<u>1,410</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

<u>Capital Expenditures</u>	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Recreation Cultural Fund (Fund 323)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Recreation Revenues	\$ -	-	-	-
Interest Income	5	3	-	-
<i>Total:</i>	<u>\$ 5</u>	<u>3</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Temporary Salaries - Recreation	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	747	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>747</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 5	3	(747)	-
Beginning Fund Balance (All Funds)	\$ 739	744	747	-
Ending Fund Balance (All Funds)	<u>\$ 744</u>	<u>747</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Community Discretionary Fund (Fund 330)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 25,048	-	-	-
Transfers In from CDBG/HOME Funds	-	23,690	7,500	7,500
Interest Income	6,527	-	-	-
<i>Total:</i>	<u>\$ 31,575</u>	<u>23,690</u>	<u>7,500</u>	<u>7,500</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ -	-	3,000	3,000
Municipal Code Updates	-	-	-	-
Housing Element Update	39,050	22,573	-	-
LAFCO Expenditures	10,100	10,350	9,805	10,000
Membership Dues - League of CA Cities	4,429	-	4,699	4,900
Economic Development Committee	5,000	5,000	5,000	5,000
Three Core Economic Development Committee	7,500	15,000	-	7,500
Community Promotion (Chamber/Vol Fire/Etc.)	1,146	-	7,500	7,500
Other Expenditures	4,528	-	-	-
<i>Total:</i>	<u>\$ 71,753</u>	<u>52,923</u>	<u>30,004</u>	<u>37,900</u>
Excess (deficit) of revenues over expenditures	\$ (40,178)	(29,233)	(22,504)	(30,400)
Beginning Fund Balance (All Funds)	\$ 104,061	63,883	34,650	12,146
Ending Fund Balance (All Funds)	<u>\$ 63,883</u>	<u>34,650</u>	<u>12,146</u>	<u>(18,254)</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Mall Maintenance Fund (Fund 331)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Other Refunds	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 227	231	500	8,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 227</u>	<u>231</u>	<u>500</u>	<u>8,800</u>
Excess (deficit) of revenues over expenditures	\$ (227)	(231)	(500)	(8,800)
Beginning Fund Balance	\$ 23,431	23,204	22,973	22,473
Ending Fund Balance	<u>\$ 23,204</u>	<u>22,973</u>	<u>22,473</u>	<u>13,673</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**State Recycling Grant Fund (Fund 366)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
CA Recycling Grant	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ 8,969	8,969	8,969	8,969
Ending Fund Balance	<u>\$ 8,969</u>	<u>8,969</u>	<u>8,969</u>	<u>8,969</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**CDBG Housing Loans Fund (Fund 312 )**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 27,059	24,243	7,500	7,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 27,059</u>	<u>24,243</u>	<u>7,500</u>	<u>7,500</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	\$ 27,059	23,690	7,500	7,500
Other Expenditures	-	553	-	-
<i>Total:</i>	<u>\$ 27,059</u>	<u>24,243</u>	<u>7,500</u>	<u>7,500</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**HOME Program Income Fund (Fund 347)**

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Program Income	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Loan Monitoring	\$ 3,100	3,400	3,400	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,100</u>	<u>3,400</u>	<u>3,400</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (3,100)	(3,400)	(3,400)	-
Beginning Fund Balance	\$ 5,431	2,331	(1,069)	(4,469)
Ending Fund Balance	<u>\$ 2,331</u>	<u>(1,069)</u>	<u>(4,469)</u>	<u>(4,469)</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**CDBG Over-the-Counter Loan Fund (Fund 326)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
CDBG Grant Proceeds	\$ 336,443	1,637,297	-	-
Transfers In - Loan Proceeds	27,059	-	-	-
Program Income Loan Payments	-	-	112,731	112,731
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 363,502</u>	<u>1,637,297</u>	<u>112,731</u>	<u>112,731</u>
<b>Expenditures:</b>				
Other Expenditures - Loaned Funds	\$ 265,436	1,572,209	-	-
Administrative Expenses - Loan Monitoring	-	-	5,000	5,000
Transfers Out - Loan Payback	600,219	-	127,468	-
Capital Outlay	31,966	23,781	-	-
<i>Total:</i>	<u>\$ 897,621</u>	<u>1,595,990</u>	<u>132,468</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ (534,119)	41,307	(19,737)	107,731
Beginning Fund Balance	\$ 511,875	(22,244)	19,063	(674)
Ending Fund Balance	<u>\$ (22,244)</u>	<u>19,063</u>	<u>(674)</u>	<u>107,057</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
CDBG Capital Outlay	\$ 31,966	23,781	-	-
<i>Total:</i>	<u>\$ 31,966</u>	<u>23,781</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Basin Street Fund (Fund 327)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
EDA Grant Funding	\$ -	-	-	-
RDBG Water Study Grant	-	37,674	-	-
Interest Income	-	1,014	-	-
Transfers In - Gap Loan Proceeds	419,098	-	250,405	-
<i>Total:</i>	<u>\$ 419,098</u>	<u>38,688</u>	<u>250,405</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 22,653	-	-	-
Capital Outlay	43,233	-	-	-
Transfers Out - Gap Loan Payments (Fund 305)	74,219	174,913	174,912	174,912
<i>Total:</i>	<u>\$ 140,105</u>	<u>174,913</u>	<u>174,912</u>	<u>174,912</u>
Excess (deficit) of revenues over expenditures	\$ 278,993	(136,225)	75,493	(174,912)
Beginning Fund Balance (All Funds)	\$ (83,810)	195,183	58,958	134,451
Ending Fund Balance (All Funds)	<u>\$ 195,183</u>	<u>58,958</u>	<u>134,451</u>	<u>(40,461)</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Basin Street Project	\$ 43,233	-	-	-
<i>Total:</i>	<u>\$ 43,233</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Gap Loan Balance Payable to Fund 305:</i>	<u>\$ 725,562</u>	<u>573,487</u>	<u>416,321</u>	<u>253,894</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**EDA Grant Fund (Fund 329)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
EDA Grant Proceeds	\$ 366,886	510,834	-	-
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 366,886</u>	<u>510,834</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	44	-	-
Transfers Out - Loan Payback	-	-	122,937	-
Capital Outlay	100,732	1,000	-	-
<i>Total:</i>	<u>\$ 100,732</u>	<u>1,044</u>	<u>122,937</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 266,154	509,790	(122,937)	-
Beginning Fund Balance	\$ (653,007)	(386,853)	122,937	-
Ending Fund Balance	<u>\$ (386,853)</u>	<u>122,937</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
South Willows Infrastructure Projects	\$ 100,732	1,000	-	-
<i>Total:</i>	<u>\$ 100,732</u>	<u>1,000</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**SB-2 Grant Fund (Fund 343)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
SB-2 Planning Grant Revenue	\$ 18,593	22,400	102,995	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 18,593</u>	<u>22,400</u>	<u>102,995</u>	<u>-</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ 42,792	60,340	40,856	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 42,792</u>	<u>60,340</u>	<u>40,856</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (24,199)	(37,940)	62,139	-
Beginning Fund Balance	\$ -	(24,199)	(62,139)	-
Ending Fund Balance	<u>\$ (24,199)</u>	<u>(62,139)</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**USDA RDBG Grant (Fund 440)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
USDA Grant Revenues	\$ -	-	75,000	95,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>75,000</u>	<u>95,000</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ -	-	75,000	95,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>75,000</u>	<u>95,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ -	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**CDBG HOME Grant Fund (Fund 398)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
HOME Grant Proceeds	\$ 4,579,571	884,769	10,794	-
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 4,579,571</u>	<u>884,769</u>	<u>10,794</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Administrative Costs	\$ 12,702	-	2,500	2,500
Other Expenditures - Loaned Funds	4,575,330	424,670	-	-
Transfers Out	-	-	-	-
Capital Outlay	-	442,760	-	-
<i>Total:</i>	<u>\$ 4,588,032</u>	<u>867,430</u>	<u>2,500</u>	<u>2,500</u>
Excess (deficit) of revenues over expenditures	\$ (8,461)	17,339	8,294	(2,500)
Beginning Fund Balance	\$ -	(8,461)	8,878	17,172
Ending Fund Balance	<u>\$ (8,461)</u>	<u>8,878</u>	<u>17,172</u>	<u>14,672</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Sycamore Street Apartments Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Fire Development Impact Fee Fund (Fund 356)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 60,068	965	468	-
Interest Income	975	352	400	-
<i>Total:</i>	<u>\$ 61,043</u>	<u>1,317</u>	<u>868</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	62,430	65,163	65,163	65,163
<i>Total:</i>	<u>\$ 62,430</u>	<u>65,163</u>	<u>65,163</u>	<u>65,163</u>
Excess (deficit) of revenues over expenditures	\$ (1,387)	(63,846)	(64,295)	(65,163)
Beginning Fund Balance	\$ 131,376	129,989	66,143	1,848
Ending Fund Balance	<u>\$ 129,989</u>	<u>66,143</u>	<u>1,848</u>	<u>(63,315)</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Fire Truck Payments - Principal & Interest	\$ 62,430	65,163	65,163	65,163
<i>Total:</i>	<u>\$ 62,430</u>	<u>65,163</u>	<u>65,163</u>	<u>65,163</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Police Development Impact Fee Fund (Fund 358)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 29,246	469	228	-
Interest Income	385	320	375	375
<i>Total:</i>	<u>\$ 29,631</u>	<u>789</u>	<u>603</u>	<u>375</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 29,631	789	603	375
Beginning Fund Balance	\$ 30,647	60,278	61,067	61,670
Ending Fund Balance	<u>\$ 60,278</u>	<u>61,067</u>	<u>61,670</u>	<u>62,045</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Storm Drainage Development Impact Fee Fund (Fund 360)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 123,443	1,054	990	-
Interest Income	857	788	900	900
<i>Total:</i>	<u>\$ 124,300</u>	<u>1,842</u>	<u>1,890</u>	<u>900</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	15,481	-	-	-
<i>Total:</i>	<u>\$ 15,481</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 108,819	1,842	1,890	900
Beginning Fund Balance	\$ 42,667	151,486	153,328	155,218
Ending Fund Balance	<u>\$ 151,486</u>	<u>153,328</u>	<u>155,218</u>	<u>156,118</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Storm Drainage Capital Projects	\$ 15,481	-	-	-
<i>Total:</i>	<u>\$ 15,481</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Streets Development Impact Fee Fund (Fund 361)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 44,827	1,172	1,102	-
Interest Income	1,397	859	1,000	1,000
<i>Total:</i>	<u>\$ 46,224</u>	<u>2,031</u>	<u>2,102</u>	<u>1,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 46,224	2,031	2,102	1,000
Beginning Fund Balance	\$ 134,559	180,783	182,814	184,916
Ending Fund Balance	<u>\$ 180,783</u>	<u>182,814</u>	<u>184,916</u>	<u>185,916</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Parks Facilities Development Impact Fee Fund (Fund 362)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 54,168	-	-	-
Interest Income	2,272	1,629	2,000	2,000
<i>Total:</i>	<u>\$ 56,440</u>	<u>1,629</u>	<u>2,000</u>	<u>2,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 56,440	1,629	2,000	2,000
Beginning Fund Balance	\$ 276,713	333,153	334,782	336,782
Ending Fund Balance	<u>\$ 333,153</u>	<u>334,782</u>	<u>336,782</u>	<u>338,782</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**I-5 Interchange Development Impact Fee Fund (Fund 363)**

<b>Revenues:</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
Development Impact Fees	\$ 24,112	629	592	-
Interest Income	2,969	1,777	2,000	2,000
<i>Total:</i>	<u>\$ 27,081</u>	<u>2,406</u>	<u>2,592</u>	<u>2,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 27,081	2,406	2,592	2,000
Beginning Fund Balance	\$ 360,271	387,352	389,758	392,350
Ending Fund Balance	<u>\$ 387,352</u>	<u>389,758</u>	<u>392,350</u>	<u>394,350</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
I-5 Interchange Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**Library Development Impact Fee Fund (Fund 364)**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 37,848	-	-	-
Interest Income	890	724	950	950
<i>Total:</i>	<u>\$ 38,738</u>	<u>724</u>	<u>950</u>	<u>950</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 38,738	724	950	950
Beginning Fund Balance	\$ 102,752	141,490	142,214	143,164
Ending Fund Balance	<u>\$ 141,490</u>	<u>142,214</u>	<u>143,164</u>	<u>144,114</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>ESTIMATED FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Library Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Proposed Budget**  
**COVID-19 / ARPA Fund (Fund 420)**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
American Rescue Plan Act (ARPA Funding)	\$ -	726,276	726,276	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>726,276</u>	<u>726,276</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	22,500	-	-
Salaries & Benefits	-	52,712	-	-
Capital Expenditures	-	-	-	-
Transfers Out to Water Fund	-	-	-	627,791
Transfers Out to General Fund	-	-	409,500	340,049
<i>Total:</i>	<u>\$ -</u>	<u>75,212</u>	<u>409,500</u>	<u>967,840</u>
Excess (deficit) of revenues over expenditures	\$ -	651,064	316,776	(967,840)
Beginning Fund Balance	\$ -	-	651,064	967,840
Ending Fund Balance	<u>\$ -</u>	<u>651,064</u>	<u>967,840</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2020-21</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Master Fee Schedule Update	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>