



Willows City Council Regular Meeting

January 23, 2024
Willows City Hall
6:00 PM

City Council
Gary Hansen, Mayor
Evan Hutson, Vice Mayor
Rick Thomas, Council Member
Forrest Sprague, Council Member
David Vodden, Council Member

City Manager
Marti Brown

City Clerk
Amos Hoover

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

Agenda

Watch the Council meeting online via Zoom (Passcode 95988):

<https://us06web.zoom.us/j/82672213623?pwd=y2Jn9HKdY07uT6tdaB4X3pgzz9XkAj.1>

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **CHANGES TO THE AGENDA**
5. **PUBLIC COMMENT & CONSENT CALENDAR FORUM**

All matters on the Consent Calendar are considered routine and are approved by one motion and vote, unless Councilmembers or the City Manager first requests that a matter be removed for separate discussion and action. Individuals wishing to address the City Council concerning Consent Calendar items or regarding matters that are not already on the agenda are invited to make oral comments of up to three minutes at this time. Please address your comments to the Mayor and Councilmembers, and not to staff and/or the audience. By State law, the Council is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the City Council, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: ahoover@cityofwillows.org.

a. **Register Approval**

Recommended Action: Approve general checking, payroll, and direct deposit check registers.
Contact: Amos Hoover, City Clerk, ahoover@cityofwillows.org

b. **Minutes Approval**

Recommended Action: Approve the January 9, 2023, meeting minutes.
Contact: Amos Hoover, City Clerk, ahoover@cityofwillows.org

c. **Closed Circuit TV (CCTV) Inspection of City Sewer Mains**

Recommended Action: Approve a resolution authorizing the City Manager to award and execute a contract with APS Environmental, Inc. for \$28,376 and establish an overall project budget of \$31,214 for Closed Circuit TV (CCTV) inspection of the City's sewer mains.

Contact: John Wanger, City Engineer, jwanger@cityofwillows.org

d. **725 South Tehama Street - Public Access and Utility Easement**

Recommended Action: Adopt a resolution accepting a 10-foot wide Public Access and Utility Easement at 725 South Tehama Street for development purposes.

Contact: John Wanger, City Engineer, jwanger@cityofwillows.org

e. **Americans with Disabilities Act Compliant Civic Center and Jensen Park Upgrades**

Recommended Action: Adopt a resolution authorizing the City Manager to execute a contract amendment to Coastland's professional services agreement to provide design services to upgrade the Civic Center and Jensen Park with American with Disabilities Act (ADA) compliant doors and pathways, respectively.

Contact: John Wanger, City Engineer, jwanger@cityofwillows.org

6. **DISCUSSION AND ACTION CALENDAR**

All matters in this section of the agenda are discussed and will be acted on individually. Individuals wishing to address the City Council concerning any of these items are invited to make oral comments of up to three minutes at this time. Please address your comments to the Mayor and Councilmembers, and not to staff and/or the audience. When the Mayor calls for public comment, please raise your hand to be acknowledged. While not required, the City requests that you please state your name clearly for the audio recording. By State law, the Council is not permitted to undertake any action or discussion on any item not appearing on the posted agenda. If you have any documentation that you would like distributed to the City Council, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: ahoover@cityofwillows.org.

a. **Proposed November 2024 Sales Tax Ballot Measure**

Recommended Action: Discuss placement of a Sales Tax Ballot Measure on the November 5, 2024, Presidential election ballot and direct staff to return to the Council at a future date with sales tax measure ballot language for consideration and approval, as well as any other sales tax related research results, policies and/or legal opinions on this matter.

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

b. **Recreation Division - Programs & Activities**

Recommendation: Direct staff to hire a contract replacement for the Recreation Manager position and continue recreational programming as usual or suspend all recreation programs and activities to achieve cost savings until city revenues improve (e.g., remaining FY 2023-24 and FY 2024-25).

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

c. **Disposal of City Assets/Property**

Recommendation: Discuss the possibility of selling City-owned assets/property as a source of one-time revenue generation and, if appropriate, direct staff to conduct additional research and return to the Council with a recommendation.

Requested by: Councilmember Sprague

Contact: Forrest Sprague, Councilmember, fsprague@cityofwillows.org

7. COMMENTS & REPORTS

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

8. ADJOURNMENT

This agenda was posted on January 19, 2024.

Amos Hoover, City Clerk

A complete agenda packet, including staff reports and back-up information, is available for public inspection during normal work hours at City Hall or the Willows Public Library at 201 North Lassen Street in Willows or on the City’s website at www.cityofwillows.org.

In compliance with the Americans with Disabilities Act, the City of Willows will make available to members of the public any special assistance necessary to participate in this meeting. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). The public should contact the City Clerk’s office at 934-7041 to make such a request. Notification 72 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

The City of Willows is an Equal Opportunity Provider.



PUBLIC COMMENT & CONSENT CALENDAR FORUM



	<u>PERIOD</u>		
	1/05/2024	TO	1/12/2024
Payroll Direct Deposit	343	TO	373
Check Register	54026	TO	54082

APPROVAL DATE 1/23/2024

APPROVED _____



City of Willows

Payroll Check Register Employee Pay Summary

Packet: PYPKT00153 - Payroll 12/18/23 to 12/31/23
Payroll Set: Payroll Set 01 - 01

Employee	Employee #	Payment Date	Number	Earnings
ABOLD, STEVEN B	<u>ABO00</u>	01/05/2024	365	3,076.95
ARELLANES, ASHLEY MARIE	<u>ARE00</u>	01/05/2024	354	1,164.55
BETTENCOURT, JOSEPH	<u>BET01</u>	01/05/2024	371	4,750.61
BOBADILLA, PEDRO D	<u>BOB00</u>	01/05/2024	360	50.00
BRIONES, BRENDA VALENZU	<u>BRI00</u>	01/05/2024	355	272.00
BROWN, MARTHA	<u>BRO01</u>	01/05/2024	347	5,676.91
CORTES-LOSOYA, MARIA	<u>COR00</u>	01/05/2024	366	120.00
EHORN, CAITLIN A	<u>EHO02</u>	01/05/2024	356	1,468.01
EHORN, MARIA ANNETTE	<u>EHO00</u>	01/05/2024	350	50.00
ENOS, KYLE	<u>ENO00</u>	01/05/2024	362	2,333.78
FUENTES, JAIME	<u>FUE01</u>	01/05/2024	363	2,009.63
GAMBOA, YADIRA	<u>GAM00</u>	01/05/2024	357	344.00
HANSEN, GARY L	<u>HAN02</u>	01/05/2024	343	250.00
HOOVER , AMOS	<u>HOO00</u>	01/05/2024	348	2,388.00
HUTSON, KRISTINA RENEE	<u>HUT04</u>	01/05/2024	361	315.00
LOMBARD, TYLER JOSEPH	<u>LOM00</u>	01/05/2024	364	2,210.34
MINGS, MICHAEL E	<u>MIN00</u>	01/05/2024	367	2,004.69
MONCK, NATHANIAL T	<u>MON00</u>	01/05/2024	372	4,651.38
MOORE, JOANNE	<u>MOO01</u>	01/05/2024	349	4,040.18
MYERS, HOLLY	<u>MEY00</u>	01/05/2024	351	50.00
PFYL, NATISA N	<u>PFY00</u>	01/05/2024	373	3,001.52
RANDOLPH, MATTHEW	<u>RAN01</u>	01/05/2024	368	1,798.87
REED, JOSHUA	<u>REE00</u>	01/05/2024	369	1,676.16
RUSTENHOVEN, TARA L	<u>RUS01</u>	01/05/2024	353	2,446.89
SPENCE, KYLIEGH C	<u>SPE02</u>	01/05/2024	358	456.00
SPRAGUE , FORREST	<u>SPR00</u>	01/05/2024	344	250.00
THOMAS, RICHARD	<u>THO00</u>	01/05/2024	345	250.00
VALENCIA, LLANIRA	<u>VAL01</u>	01/05/2024	352	50.00
VARGAS, GIOVANI	<u>VAR00</u>	01/05/2024	359	472.00
VASQUEZ, PEDRO CEASAR	<u>VAS01</u>	01/05/2024	370	3,022.84
VODDEN, DAVID	<u>VOD00</u>	01/05/2024	346	250.00
			Totals:	50,900.31



City of Willows

Check Register

Packet: APPKT00154 - AP CHECK RUN 01.12.24

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: Gen Chk-General Checking						
1004	3CORE	01/12/2024	Regular	0.00	1,250.00	54026
1008	A.T.& T.	01/12/2024	Regular	0.00	1,109.54	54027
1014	ACCESS	01/12/2024	Regular	0.00	94.32	54028
2350	AMOS HOOVER	01/12/2024	Regular	0.00	2,487.90	54029
2388	APPLEBOOKS	01/12/2024	Regular	0.00	1,275.42	54030
1082	ARAMARK	01/12/2024	Regular	0.00	501.61	54031
1103	BAKER & TAYLOR BOOKS	01/12/2024	Regular	0.00	390.83	54032
1193	CALIFORNIA BUILDING STAND	01/12/2024	Regular	0.00	77.40	54033
1172	CALIFORNIA WATER SERVICE	01/12/2024	Regular	0.00	3,546.81	54034
1243	CITY OF ORLAND	01/12/2024	Regular	0.00	25,763.66	54035
1252	CLEARWAY ENERGY LLC	01/12/2024	Regular	0.00	8,349.18	54036
1255	COASTLAND CIVIL ENGINEERI	01/12/2024	Regular	0.00	34,043.75	54037
1258	COLE HUBER LLP	01/12/2024	Regular	0.00	208.20	54038
1261	COMCAST CABLE	01/12/2024	Regular	0.00	157.69	54039
1275	CORBIN WILLITS SYSTEMS	01/12/2024	Regular	0.00	480.52	54040
2370	Cristina Shafer	01/12/2024	Regular	0.00	297.50	54041
1334	DEPT. OF CONSERVATION	01/12/2024	Regular	0.00	43.25	54042
1340	DFA-ACTUARIES, LLC	01/12/2024	Regular	0.00	4,250.00	54043
1364	DURHAM-PENTZ TRUCK CENTER	01/12/2024	Regular	0.00	505.00	54044
2364	FP Mailing Solutions	01/12/2024	Regular	0.00	159.49	54045
1463	GANDY-STALEY OIL CO.	01/12/2024	Regular	0.00	3,028.03	54046
1467	GAYNOR TELESYSTEMS, INC.	01/12/2024	Regular	0.00	60.00	54047
1566	INFRAMARK, LLC	01/12/2024	Regular	0.00	54,161.74	54048
1606	JEREMY'S PEST STOMPERS	01/12/2024	Regular	0.00	40.00	54049
1672	LABOR LAW POSTER SERVICE	01/12/2024	Regular	0.00	284.50	54050
1689	LEAGUE OF CA. CITIES	01/12/2024	Regular	0.00	4,840.00	54051
1710	LIFE ASSIST	01/12/2024	Regular	0.00	148.01	54052
1760	MATSON & ISOM TECHNOLOGY	01/12/2024	Regular	0.00	4,313.00	54053
1763	MAXIMUM SECURITY SYSTEMS	01/12/2024	Regular	0.00	60.00	54054
1770	MENDES SUPPLY COMPANY	01/12/2024	Regular	0.00	80.08	54055
1792	MJB WELDING SUPPLY, INC.	01/12/2024	Regular	0.00	53.32	54056
2389	N & S TRACTOR	01/12/2024	Regular	0.00	370.01	54057
2312	NAPA AUTO PARTS	01/12/2024	Regular	0.00	746.02	54058
1822	NATIONAL FIRE SYSTEMS, IN	01/12/2024	Regular	0.00	572.77	54059
1851	NORTH STATE WATER TREATME	01/12/2024	Regular	0.00	195.00	54060
1917	PG & E	01/12/2024	Regular	0.00	10,788.65	54061
	Void	01/12/2024	Regular	0.00	0.00	54062
	Void	01/12/2024	Regular	0.00	0.00	54063
1926	PLEXUS GLOBAL LLC	01/12/2024	Regular	0.00	80.00	54064
2390	QUENCH USA, INC	01/12/2024	Regular	0.00	63.28	54065
2393	RICHARD THOMAS	01/12/2024	Regular	0.00	702.18	54066
2041	SACRAMENTO VALLEY MIRROR	01/12/2024	Regular	0.00	110.40	54067
2044	SAFETY TIRE SERVICE	01/12/2024	Regular	0.00	57.43	54068
2380	STATE WATER RESOURCES CONTRO	01/12/2024	Regular	0.00	1,673.00	54069
2334	STREAM IT NETWORKS LLC	01/12/2024	Regular	0.00	85.00	54070
2132	SUN LIFE FINANCIAL	01/12/2024	Regular	0.00	3,660.84	54071
1439	THE FIRST CHOICE COFFEE S	01/12/2024	Regular	0.00	45.00	54072
1567	THE INKWELL	01/12/2024	Regular	0.00	18.60	54073
2194	TRACTOR SUPPLY CREDIT PLA	01/12/2024	Regular	0.00	35.88	54074
2232	US BANK	01/12/2024	Regular	0.00	403.17	54075
2395	US BANK CORPORATE PAYMENT SY	01/12/2024	Regular	0.00	1,893.83	54076
2233	US BANK ST. PAUL CM-9703	01/12/2024	Regular	0.00	250.00	54077
2248	VERIZON WIRELESS	01/12/2024	Regular	0.00	402.92	54078
2260	WAL-MART COMMUNITY	01/12/2024	Regular	0.00	261.14	54079

Check Register

Packet: APPKT00154-AP CHECK RUN 01.12.24

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
2265	WASTE MANAGEMENT	01/12/2024	Regular	0.00	59.40	54080
2282	WILLOWS HARDWARE, INC.	01/12/2024	Regular	0.00	9.61	54081
1902	WYATT PAXTON	01/12/2024	Regular	0.00	3,247.50	54082

Bank Code Gen Chk Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	111	55	0.00	177,792.38
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	111	57	0.00	177,792.38



Willows City Council Regular Meeting Action Minutes

Agenda Item #5b.

January 9, 2024
Willows City Hall
Regular Session - 6:00 PM

City Council
Gary Hansen, Mayor
Evan Hutson, Vice Mayor
Rick Thomas, Council Member
Forrest Sprague, Council Member
David Vodden, Council Member

City Manager
Marti Brown

City Clerk
Amos Hoover

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

1. CALL TO ORDER – 6:01 PM

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Councilmembers Present: Mayor Hansen, Vice Mayor Hutson and Councilmembers Thomas and Vodden

Councilmembers Absent: Councilmember Sprague

4. CHANGES TO THE AGENDA

None

5. PUBLIC COMMENT & CONSENT CALENDAR FORUM

a. Register Approval

Action: Approved general checking, payroll, and direct deposit check registers.

b. Minutes Approval

Action: Approved the December 12 and December 19, 2023, meeting minutes.

c. South Tehama Water Main Extension Project

Action: Adopted resolution accepting the improvements associated with the South Tehama Water Main Extension Project.

d. Willows' Sewer Lift Station Design Project

Action: Adopted resolution authorizing the City Manager to execute a contract with NEXGEN Utility Management for design of Willows' Lift Station Rehabilitation Project.

Moved/Seconded: Councilmembers Thomas and Vodden

Yes: Councilmembers Thomas and Vodden, Vice Mayor Hutson, and Mayor Hansen

No: None

Absent: Councilmember Sprague

6. PUBLIC HEARING

a. Updated Five-Year Capital Improvement Program (CIP) for FY 2023-2027

Action: Held a public hearing and adopted resolution approving the Five-Year Capital Improvement Program (CIP) for FY 2023-2027.

Hearing opened at 6:23 PM, Closed at 6:24 PM.

Moved/Seconded: Councilmembers Vodden and Thomas

Yes: Councilmembers Thomas and Vodden, Vice Mayor Hutson, and Mayor Hansen

No: None

Absent: Councilmember Sprague

7. DISCUSSION AND ACTION CALENDAR

a. FY 2022-23, Annual Development Impact Fee Report

Action: Reviewed and discussed the Mitigation Fee Act (AB 1600) Report on Development Impact Fees for Fiscal Year Ending June 30, 2023, and adopted a resolution approving the Annual Report.

Public Comment

Doug Ross

Moved/Seconded: Councilmember Thomas and Vice Mayor Hutson

Yes: Councilmembers Thomas and Vodden, Vice Mayor Hutson, and Mayor Hansen

No: None

Absent: Councilmember Sprague

b. New Proposition 218 Sewage Rate Study

Action: No action taken.

8. COMMENTS & REPORTS

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

9. CLOSED SESSION

a. Public Employee Performance Evaluation (§ 54957): City Attorney

Report out:

The City Council in discussion with the City Attorney over the time/hours spent by the City Attorney in excess of its flat rate contract price. The Council has agreed to limit its contact with the City Attorney by directing requests through the City Manager and/or Mayor. Any research

requests shall be approved by the Council, and has directed Staff to review the Council protocol manual regarding this subject, and agendize it for a future Council meeting.

b. Public Employee Performance Evaluation (§ 54957): City Manager

Report out:

(1) The City Manager Evaluation will include a written performance report by the City Manager.

(2) The City Council will use the International City and County Management Association's (ICMA) performance evaluation form for City Managers, in order to conduct our performance evaluation of the City Manager.

(3) Each Council member will have the opportunity to evaluate the City Manager based on the ICMA performance evaluation form that we will use.

(4) The City Attorney will consolidate all five performance evaluations from all five City Council members, into one single evaluation document, approved by the City Council.

9. ADJOURNMENT - 8:56PM

Amos Hoover, City Clerk



Date: January 23, 2024

To: Honorable Mayor and City Council

From: John Wanger, City Engineer
Joe Bettencourt, Community Development Services Director
Marti Brown, City Manager

Subject: Closed Circuit TV (CCTV) Inspection of City Sewer Mains

Recommendation:

Approve a resolution authorizing the City Manager to award and execute a contract with APS Environmental, Inc. for \$28,376 and establish an overall project budget of \$31,214 for Closed Circuit TV (CCTV) inspection of the City's sewer mains.

Rationale for Recommendation:

In order to determine methods of repair for some of the City's sewer mains, CCTV inspections are needed. CCTV inspections allow accurate identification of the type, location, and severity of defects in the sewer system. Certain sections of the City's sewer collection system have had known deficiencies for years. The known locations include a total of 6,617 linear feet of 6-inch sewer mains and 2,439 linear feet of 8-inch sewer mains. Location maps of where the work will occur are attached to this staff report.

On July 25, 2023, City Staff released a Request for Proposals to four qualified firms that provide municipal CCTV services and requested proposals by August 22, 2023. The firms included NorCal Pipeline Services, EDCO Enterprises, Teichert and Badger Daylighting. On August 22, 2023, the only proposal received was from NorCal Pipeline Services for an amount of \$13,210.00. It should be noted that the proposal received from NorCal Pipeline was received on July 26. Upon notifying NorCal Pipeline Services of the award and sending them a contract, they notified the City that the contract amount was not what they had included in their updated proposal. Upon discussing this further with NorCal, they said they had sent in a revised proposal on August 22 for \$33,306.64. Staff checked all email accounts and confirmed that the email was not received. Concurrently, NorCal confirmed that they were unable to honor the original price quote of \$13,210. As a result of the large cost discrepancy between the two proposals, City staff opted to re-issue the Request for Proposals.

After re-issuing the RFP, two proposals were received. One proposal was received from Badger Daylighting for an amount of \$59,125.76. The proposed cost per foot (approximately \$5.46 per foot) exceeded the expected price based on similar services that Staff has seen for other projects. The second proposal was received from APS Environmental for \$28,376.00. The proposed cost

per foot (approximately \$3.14 per foot) is a reasonable price based on similar services that the Staff has seen. It should be noted that this price assumes that City Staff can clean and flush the sewer mains prior to CCTV inspection. In discussing this with City Public Works Staff, this approach is acceptable. Accordingly, Staff is recommending award of this CCTV project to APS Environmental, Inc.

Background:

In 2011, City staff reviewed information regarding known deficiencies in the sewer collection system and produced a priority ranking for several sewer mains that had known deficiencies. Based on the priorities, staff provided a cost estimate to replace approximately 7,700 linear feet of the collection system that was in the worst condition. Based on funding constraints, none of the work was ever done.

In 2021, staff updated the list of priority projects and provided a cost estimate to replace over 9,000 linear feet of the collection system that was in the worst condition. The 2021 estimate totals \$3.35 million for the work.

During the refinancing of bonds for the wastewater treatment plant in the last few years, over \$3M of funding was identified to assist with capital projects. Staff's original approach with this was to use the monies as matching funds to grant funding and be able to do a much larger project. Staff submitted an application with State Water Resources Control Board under its State Revolving Fund to complete CCTV work of the entire sewer collection system (estimated at approximately \$750,000). After submission of the application, staff found out that the City qualifies for 100% grant monies (no matching funds required). Although the most recent application with the State has not been finalized, since the State has determined the City is eligible for 100% grant funding, the concept of using the \$3M as matching funds no longer is applicable.

As the \$3M of bond refinancing monies include a spending deadline, staff is pursuing most or all of the projects identified in the 2021 priorities list. Conducting CCTV inspections of the system's high priority locations is the first step to identify existing conditions and help determine methods of rehabilitation. Based on the needed information, staff prepared and distributed the RFP for CCTV inspections.

It is essential that this work be done as soon as possible, as the method of repairs is dependent on the results. Once the results of the CCTV inspections is completed, the design can be pursued, followed by construction.

As the work associated with this project only involves CCTV work, there are no environmental considerations, and therefore the project is determined to be Categorical Exempt.

Staff recommends award of the project to APS Environmental, Inc.

Fiscal Impact:

Based on the bid received for the project, the overall recommended budget for this project is as follows:

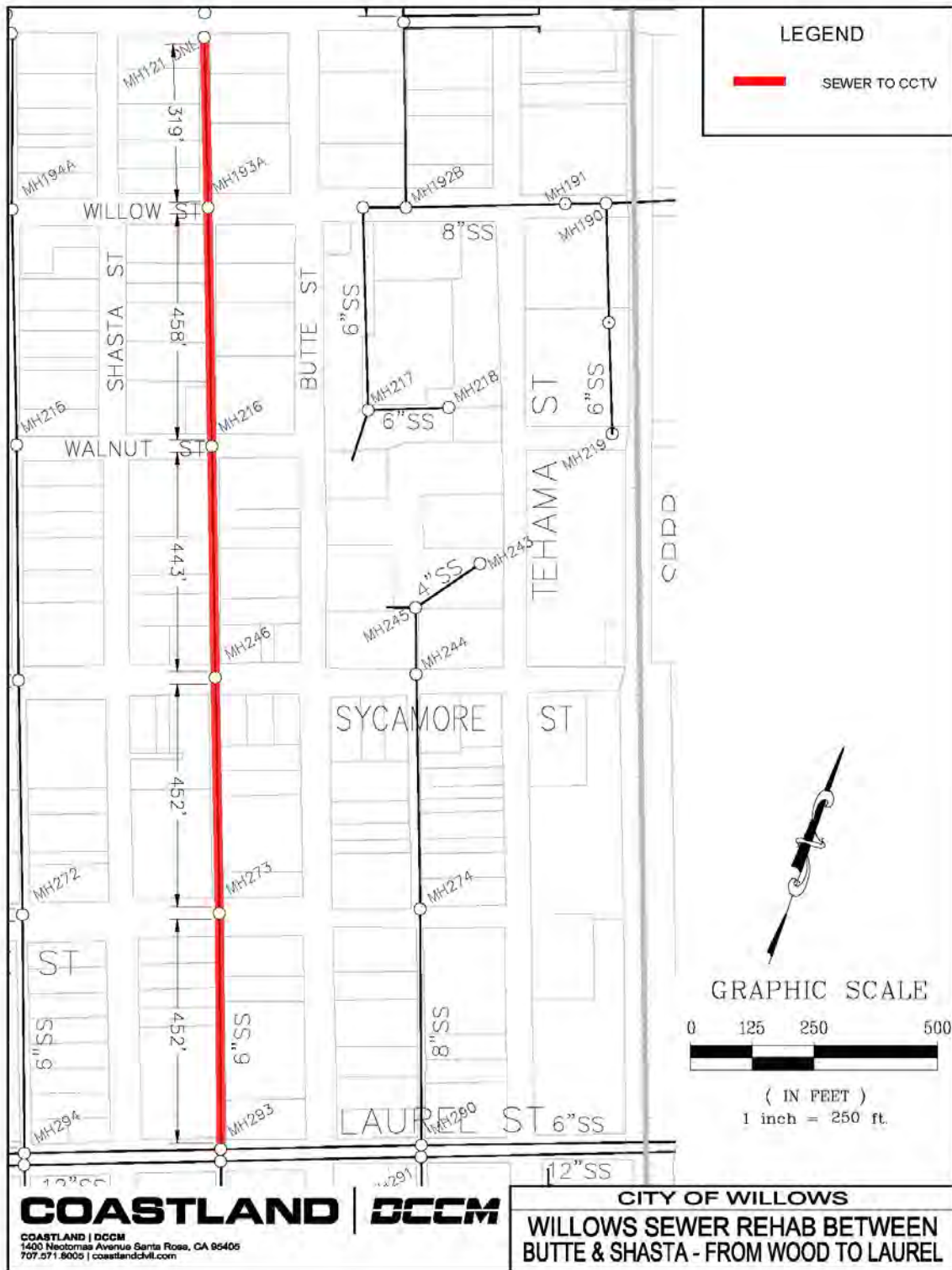
Construction:	\$ 28,376
Contingency (10%):	\$ <u>2,837</u>
Estimated total	\$ 31,213

The Sewer Fund will be the source of funding for this project.

Attachments:

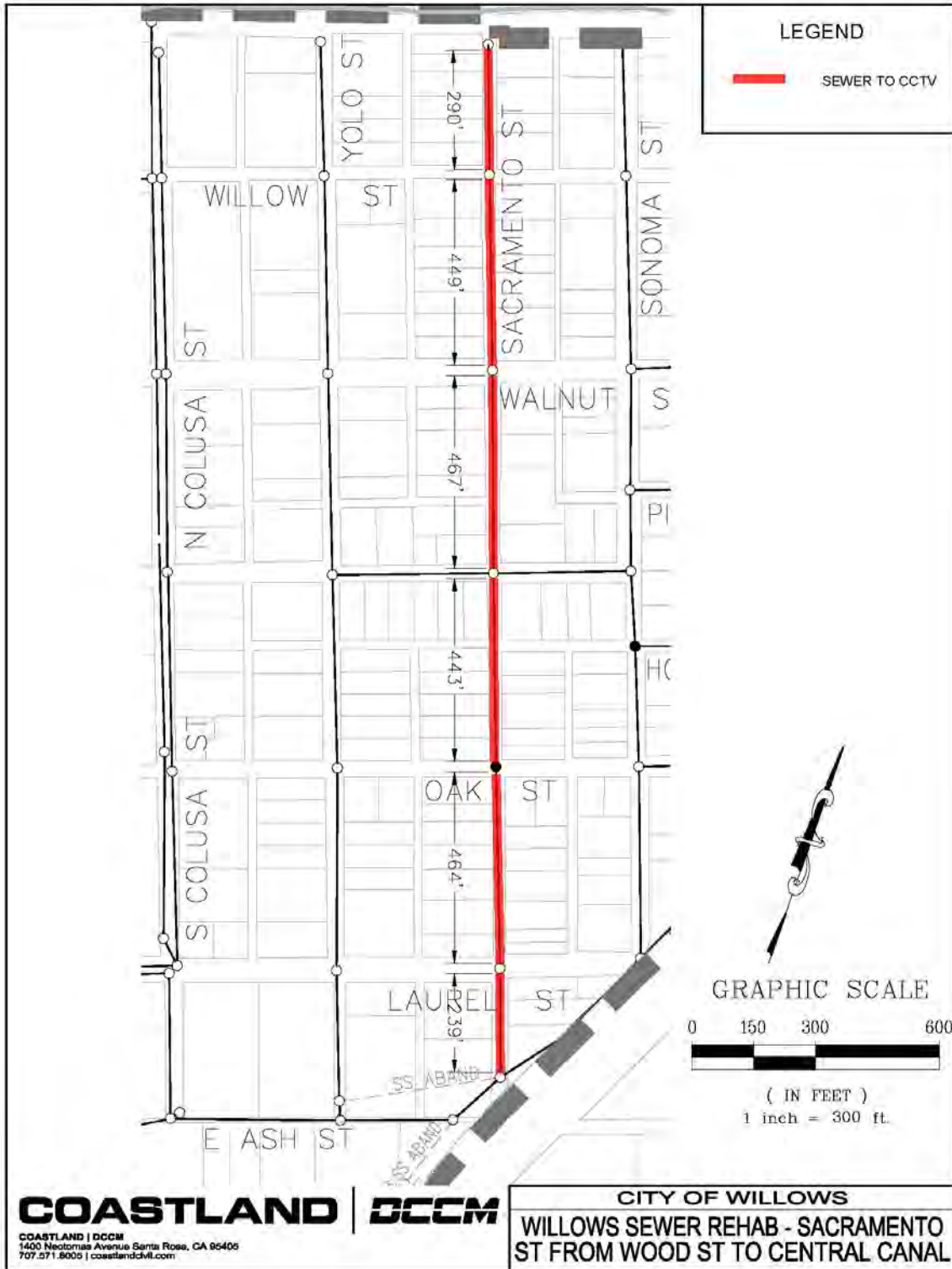
- Attachment 1: Area Map of sewer lines to be inspected by CCTV
- Attachment 2: Resolution

CCTV LOCATION EXHIBITS











**City of Willows
Resolution XX-2024**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, STATE OF CALIFORNIA,
AUTHORIZING THE CITY MANAGER TO SIGN A CONTRACT WITH APS ENVIRONMENTAL, INC. FOR
CCTV WORK ON VARIOUS CITY SEWER MAINS AND APPROVE AN OVERALL BUDGET FOR THE
PROJECT**

WHEREAS, the City of Willows solicited proposals from qualified companies to provide CCTV Work on Various City Sewer Mains ("Project"); and

WHEREAS, two proposals for the project were received in December 2023; and

WHEREAS, after reviewing the proposals, staff has determined that APS Environmental, Inc.'s proposal satisfies the requirements for the Project as specified in the Request for Proposal; and

WHEREAS, APS Environmental, Inc. proposed a cost of \$28,376.00 to complete all work; and

WHEREAS, staff has verified that APS Environmental Inc. possesses valid California Contractor's Licenses under the requested Class A, number 985553 (expires 7/31/2025) as required; and

WHEREAS, the Project is categorically exempt from the requirements of the California Environmental Quality Act (CEQA) in accordance with Section 15301(b) of Title 14 of the California Code of Regulations in that this project involves no construction and is only executing CCTV inspection of existing sewer facilities.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLOWS AS
FOLLOWS:**

1. The above recitals are true and correct and are hereby incorporated into this Resolution as findings of the City Council of the City of Willows.
2. The Project is categorically exempt from CEQA in accordance with Section 15301(b) of Title 14 of the California Code of Regulations.
3. The City Council of the City of Willows hereby finds the proposal of APS Environmental, Inc. for the CCTV Work on Various City Sewer Mains to be responsive to the RFP that was circulated.
4. The contract for the CCTV Work on Various City Sewer Mains is hereby awarded to APS Environmental, Inc., in the amount of \$28,376.00, conditioned on APS Environmental Inc.'s timely execution of the Project contract and submitting all required documents, including, but not limited to

the contract and certificates of insurance, and endorsements, in accordance with documents specified in the RFP.

5. The City Manager is hereby authorized and directed to execute with APS Environmental, Inc. for performance of the Project in accordance with the bid documents and applicable law upon submission by APS Environmental Inc. of all documents required pursuant to the Project bid documents.

6. That the overall budget for the Project be established at \$31,213.

7. The City Manager is hereby authorized to execute any contract change orders in accordance with the Project contract documents so long as the total Project cost does not exceed the total funding for this Project in the adopted budget.

8. City staff is hereby directed to issue a Notice of Award to APS Environmental, Inc.

9. This Resolution shall become effective immediately.

10. All portions of this resolution are severable. Should any individual component of this Resolution be adjudged to be invalid and unenforceable by a body of competent jurisdiction, then the remaining resolution portions shall be and continue in full force and effect, except as to those resolution portions that have been adjudged invalid. The City Council of the City of Willows hereby declares that it would have adopted this Resolution and each section, subsection, clause, sentence, phrase, and other portion thereof, irrespective of the fact that one or more section subsection, clause sentence, phrase or other portion may be held invalid or unconstitutional.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 23rd day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

ATTESTED:

Gary Hansen, Mayor

Amos Hoover, City Clerk



Date: January 23, 2024

To: Honorable Mayor and City Council

From: John Wanger, City Engineer
Joe Bettencourt, Community Development Services Director
Marti Brown, City Manager

Subject: 725 South Tehama Street - Public Access and Utility Easement

Recommendation:

Adopt a resolution accepting a 10-foot wide Public Access and Utility Easement at 725 South Tehama Street for development purposes.

Background and Rationale for Recommendation:

During the design of improvements associated with the development of the property at 725 South Tehama Street (e.g., conversion of the Willows Hotel to residential units), it was discovered that the required sidewalk improvement fronting the property are partially outside the existing right-of-way. As part of the plan check process, the Developer was asked to dedicate a 10-foot Public Access and Utility Easement that would encompass the proposed sidewalk and any potential utilities that may go under the sidewalk. This dedication will legally allow public access to and maintenance of the sidewalk and any public utilities that may go within the easement area.

The Developer's surveyor has prepared an easement grant deed for the Public Access and Utility Easement and the document has been checked for technical accuracy and found to be acceptable. Accordingly, staff is recommending that the City Council adopt the resolution attached to this staff report accepting the easement.

Fiscal Impact:

There are no fiscal impacts associated with acceptance of this easement.

Attachments:

- Attachment 1: Public Access and Utility Easement Deed
- Attachment 2: Resolution

RECORDING REQUESTED BY:
CITY OF WILLOWS

**After Recording Return And
Mail Tax Statements To:**
CITY OF WILLOWS
201 NORTH LASSEN
WILLOWS, CALIFORNIA 95988

ATTN: CITY CLERK

SPACE ABOVE THIS LINE FOR RECORDER'S USE

A.P.N. NO. 001-102-009-000

EASEMENT GRANT DEED

The undersigned grantor(s) declare(s):
City transfer tax is \$0.00
County Transfer Tax is EXEMPT FROM RECORDING FEES PER GOVERNMENT CODE SS6103, 27383
Monument preservation fee is \$0.00

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
MUNISH SHARMA AND NIDHI SHARMA, HUSBAND AND WIFE, AS JOINT TENANTS

hereby IRREVOCABLE OFFERS, FREE OF ENCUMBRANCES TO:

THE CITY OF WILLOWS, A MUNICIPAL CORPORATION

A PUBLIC ACCESS AND PUBLIC UTILITY EASEMENT with a right of immediate entry and continued possession for public access, construction, improvement, maintenance, repairs, operation and replacement, including but not limited to gas, sewer, water, communications, broadband, storm drain, sidewalks, telephone, cable television, and for such other public purposes as the City of Willows may choose to make over, upon, across, through and beneath that certain real property situated in the City of Willows, County of Glenn, State of California, described as follows:

the following described real property in the County of GLENN, State of California:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

EXHIBIT A

All that certain real property situate, Lying and being in the City of Willows, County of Glenn, State of California, described as follows:

The Easterly 10.00 feet of the following described property;

Being a portion of Document Number 2022-0294 Glenn County Records, also being a portion of Lot 4 of Block 23 of Villa Lots as the same is shown and delineated on that certain map entitled "Plat of South Willows, West Willows and Villa Lots of the Willows Land Company, Willows, California" on file in the office of the Recorder of the County of Glenn, State of California, in Book 1 of Maps and Surveys, at page 94, and more particularly described as follows:

Commencing at the Northeast corner of said Lot 4 of Block 23 of Villa Lots, Thence South 0° 05' West, on and along the East line of said Lot 4, 170.00 feet to the Point of Beginning; Thence continuing South 0° 05' West on and along the said East line of Lot 4, 196.00 feet to a point on the North Right-of-Way line of the Central Canal, from which the radius point for the following curve bears North 09° 37' 45" West, a distance of 976.74 feet; Thence Westerly on and along said Right-of-Way line, on a curve to the right having a radius of 976.74 feet, through a central angle of 9° 42' 45" a distance of 165.57 feet; Thence continuing on and along said North Right-of-Way line North 89° 55" West, 94.22 feet; Thence leaving said Right-of-Way line North 0° 05' East 210.00 feet; thence South 89° 55' East 259.00 feet to the Point of Beginning.

Containing 1968.38 SF.

Leslie W. Coke

12-22-23

Leslie W. Coke

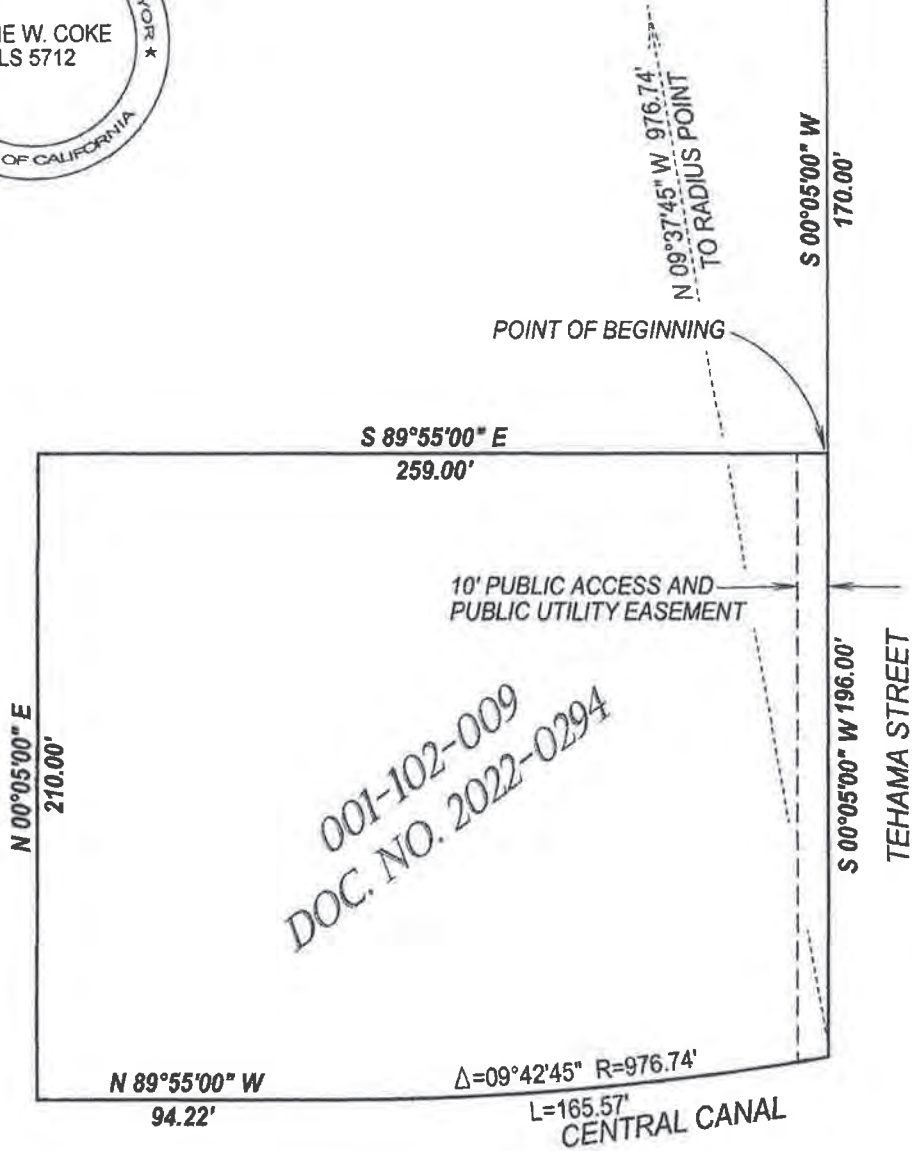
L.S. 5712

Date





NORTHEAST CORNER OF
LOT 4 BLOCK 23 POINT
OF COMMENCEMENT



001-102-009
DOC. NO. 2022-0294

SHOWING A PORTION OF LOT 4 OF BLOCK 23 OF VILLA LOTS PER "PLAT OF SOUTH WILLOWS, WEST WILLOWS AND VILLA LOTS" PER BOOK 1 MAPS AND SURVEYS PAGE 49

CITY OF WILLOWS, GLENN COUNTY CALIFORNIA

PRECISION SURVEYING		
1165 HOFF WAY #204		ORLAND, CALIFORNIA 95963
DATE DECEMBER, 2023	SCALE 1" = 60'	SHEET 1 OF 1

12/7/2023

By: Munish Sharma
MUNISH SHARMA

Date: 12-07-2023

By: Nidhi Sharma
NIDHI SHARMA

Date: 12-08-2023

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of CALIFORNIA

County of GLENN

On DEC 7th, 20 23, before me, Ron Campbell, a notary public, personally appeared, MUNISH SHARMA, ~~NIDHI SHARMA~~, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Ron Campbell
Signature of Notary Public



(Notary Seal)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }
COUNTY OF GLENN } SS

On December 8, 2023 before me, Ron Campbell, Notary Public Personally appeared NIDHI SHARMA who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature 





**City of Willows
Resolution XX-2024**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, STATE OF CALIFORNIA,
ACCEPTING A PUBLIC ACCESS AND UTILITY EASEMENT ASSOCIATED WITH THE DEVELOPMENT AT 725
SOUTH TEHAMA STREET**

WHEREAS, with the approval of the development at 725 South Tehama Street, the project was required to construct certain sidewalk frontage improvements to facilitate pedestrians walking adjacent to the roadway; and

WHEREAS, during the design process it was discovered that the location of the proposed sidewalk was going to be outside of the existing public right-of-way; and

WHEREAS, a Public Access and Utility Easement has been prepared that encompasses the proposed sidewalk and any utilities that may be needed along the frontage of the property which will allow for the legal public access along the sidewalk and operation and maintenance of both the sidewalk and any utilities within the easement; and

WHEREAS, the Public Access and Utility Easement has been reviewed and found to be technically correct.

NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND by the City Council of the City of Willows, State of California, as follows:

1. The foregoing recitals are true and correct.
2. The City hereby accepts the Public Access and Utility Easement as shown in the attached deed.
3. The Council hereby directs City staff to record the grant deed with the Glenn County Recorder's Office.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 23rd day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Gary Hansen, Mayor

ATTESTED:

Amos Hoover, City Clerk



Date: January 23, 2024

To: Honorable Mayor and City Council

From: John Wanger, City Engineer
Joe Bettencourt, Community Development & Services Director
Marti Brown, City Manager

Subject: Americans with Disabilities Act Compliant Civic Center and Jensen Park Upgrades

Recommendation:

Adopt a resolution authorizing the City Manager to execute a contract amendment to Coastland’s professional services agreement to provide design services to upgrade the Civic Center and Jensen Park with American with Disabilities Act (ADA) compliant doors and pathways, respectively.

Rationale for Recommendation:

This is a grant funded project that will assist the City to comply with the ADA at all of its Civic Center egresses and in Jensen Park.

Background:

On May 17, 2021, the California Department of Housing and Community Development (HCD) authorized \$553,309 of Community Development and Block Grant Coronavirus Response Round 2 and 3 (CDBG-CV2/3) funds to the County of Glenn to help local businesses and municipalities address impacts of the COVID-19 pandemic. The County’s authorization includes appropriation of \$353,309 of CDBG CV2/3 grant funds to the City of Willows which will be used to install ADA improvements at the Civic Center, as well as ADA improvements at Jensen Park.

Discussion & Analysis:

The proposed project will upgrade three Civic Center exterior doorways with new ADA compliant doors, hardware, and accessible push buttons designed to bring each of the building entrances to current ADA standards, including the Main City Hall Entrance (double doors, facing East), Secondary City Hall Entrance (double doors, facing West), and Library Main Entrance (double doors, facing north). The Project’s scope of work also includes electrical improvements needed to supply power to new door operations, push buttons and re-stripping ADA parking facilities and pathways connecting each accessible building entrance.

The grant also allows for ADA improvements at Jensen Park (e.g., pathways to allow the disabled community to access the baseball fields, play structure areas, barbeque spots). Once the Civic Center ADA Door Replacement project is near completion and staff are able to solidify project costs, excess grant funding will be identified for use at Jensen Park and staff will determine the extent of improvements that may be included at the park. Coastland will then prepare a scope of work and fee proposal to present to the City Council for consideration and approval in order to develop bid documents.

Fiscal Impact:

Per the scope of work provided by Coastland, design costs are estimated at \$26,684. Final construction cost estimates will be determined once the ADA door improvements are complete and the scope of improvements at Jensen Park are determined. The total project cost (design and construction) is anticipated to be fully funded through the CDBG-CV2/3 grant allocation. The funding agreement for the CDBG-CV2/3 grant allocation is scheduled to expire on October 31, 2024.

Attachments:

- Attachment 1: Coastland Proposal
- Attachment 2: Resolution XX-2024

**PROJECT SPECIFIC SUPPLEMENTAL AGREEMENT
CIVIC CENTER AND JENSEN PARK ADA UPGRADES**

WHEREAS, the City of Willows (herein referred to as “Agency”) entered into a Public Agency Agreement on July 1, 2020 with Coastland Civil Engineering, Inc. (herein referred to as “Consultant”) to provide City Engineering Services; and

WHEREAS, said Public Agency Agreement for City Engineering allows for additional project specific engineering services to be assigned by the Agency on an as-needed basis; and

WHEREAS, the Agency has determined that the Agency needs Professional Engineering Services for the Civic Center and Jensen Park ADA Upgrades Project (hereinafter referred to as “Project”); and

WHEREAS, the Agency does not have the current staff with expertise to provide these services and needs to retain a consultant with the appropriate experience for this work; and

WHEREAS, Consultant has experienced staff with the proper experience and background to carry out the duties involved for this work; and

WHEREAS, Agency wishes to retain Consultant for the performance of services associated with said Project, subject to all the terms and conditions as set for in the original Public Agency Agreement with Consultant.

THEREFORE, Agency and Consultant mutually agree to the scope of work and additional fee as follows:

Scope of Work

All work associated with the Project shall be per the scope of work attached as Exhibit “A”.

Payment Terms

For Consultant Services associated with the Project, Agency agrees to pay Consultant in accordance with the payment terms provided on Exhibit “B” attached hereto and incorporated herein by this reference.

IN WITNESS HEREOF, the parties have caused their authorized representative to execute this amendment on January 23, 2024

CITY OF WILLOWS “AGENCY”

BY: _____
Marti Brown, City Manager

COASTLAND CIVIL ENGINEERING, INC. “CONSULTANTS”

BY: _____
John L. Wanger, CEO

Exhibit “A”

SCOPE OF WORK

Task 1 – Background Information and Agency Coordination

Upon Notice to Proceed, Coastland will assemble and review available record information pertaining to the project including as-built drawings and additional pertinent information for the project.

We will coordinate with the County of Glenn to perform the funded activities described in the Scope of Work for compliance with the terms and conditions of the Notice of Funding Availability (NOFA), dated September 24, 2021.

As this is a Federally funded project, the funding requires several additional documents to be processed through the County. These include, but are not limited to, submittal of quarterly activity, financial, and Program Income reports, semi-annual labor and compliance reports, annual performance reports, a Final Activity Report, request for authorization to bid the project and submittal of authorization to proceed with construction (prior to official award of the project by the City Council.), and preparation and filing of a Notice of Completion and Resolution from the City Council. These reports will be processed through the County of Glenn.

Task 1 Deliverables: Electronic copies of formal correspondence documenting findings during information gathering and copies of all HCD correspondence.

Task 2 - Meetings

We anticipate meeting with City staff by phone, video conference or in person to ensure full coordination of the project. Coastland will schedule and attend a kick-off meeting at the project site where we will walk the site with City staff to discuss the project and specific goals and objectives. This initial meeting will also refine the project schedule and discuss key milestones. Coastland will field review and take field measurements to document existing conditions of exterior access doors, doorway entrances, and surfaces connecting nearby ADA parking spaces to each building entrance for the main City Hall entrance (double doors, facing East), secondary City Hall entrance (double doors, facing West), and Library main entrance (double doors, facing north). We will also identify improvements needed to supply power to new ADA compliant power-assisted doors and push buttons at each of the three entrances. Digital photos will be taken and observe existing conditions to identify unusual or special conditions that may affect the project design or construction.

Coastland will meet with City staff one more time after the City’s review 90% submittal.

Task 2 Deliverables: One (1) electronic copy of formal correspondence and meeting minutes.

Task 3 – 50% Submittal

Following our background information research and field review, Coastland will prepare a 50% submittal. As part of this effort, we will provide recommendations of improvement to bring each of the three accessible doorway entrances up to current ADA design standards. The 50% submittal will include initial plan layout drawings, striping plans (to refresh nearby ADA parking spaces,

ramps, and pathways leading to each of the three identified building entrances), a preliminary cost estimate and potential conflicts or other design issues that may need to be addressed.

Task 3 Deliverables: One (1) electronic copy of the plans for City review and comment.

Task 4 – 90% Submittal

Upon completion of the 50% submittal and review by the City, Coastland will prepare the 90% submittal of the plans and specifications. The project design will essentially be complete at this time. The 90% submittal will incorporate City comments from the 50% submittal and will include completed plan sheets for the new ADA compliant doors, striping, and electrical improvements. We will also prepare 90% specifications, including front-end sections, and estimate of probable construction costs.

Task 4 Deliverables: One (1) electronic copy of the plans, specifications, and estimate for City review and comment.

Task 5 – Final Documents

Following the City's review of the 90% submittal we will incorporate comments and prepare final bid documents including stamped and signed drawings and specifications.

Task 5 Deliverables: One (1) electronic copy of the plans, technical specifications, and estimate for bidding. The final bid plans and technical specifications will be signed and stamped for bidding purposes.

Task 6 – Bid and Contract Support

Once Council approval has been obtained to advertise the project, Coastland will prepare the Notice to Bidders and provide it to the City for advertisement. The City will be responsible for placing advertisement for bidding in the local paper.

We will provide the bid documents to BP Express for bidding. BP Express will be responsible for distribution to plan rooms. We will answer questions that may arise during the bidding phase, and, if necessary, prepare any addenda.

We will attend and conduct the bid opening for the project and review information submitted by the low and second lowest bidder for technical accuracy, ensure that all forms are signed, ensure the contractor is in good standing with the State Contractor's Licensing Board and the Department of Industrial Relations, verify necessary bonds are provided and provide a staff report and resolution for the award of the project.

Please note that the time associated with this task does not include any time necessary for bid protests. If a bid protest is issued by any of the bidders, we can provide this as an additional service on a time and materials basis, as the time to process the protest is unknown.

Task 7 – Jensen Park (Phase 1)

Once the City Hall and Library door replacement project is far enough along to determine the total project cost, we will identify the extent of excess funding available from the initial grant allocation

and establish a budget for improvements in Jensen Park (phase 1). This will involve working with staff to determine the scope/extent of improvements that can be included in Jensen Park. We will conduct a field review with staff to outline potential improvements and determine priorities.

Once the improvements have been identified, we will determine a budget for developing bid documents (phase 2) for the improvements. The scope and fee for phase 2 will be provided to the City at the conclusion of phase 1. Once the scope of work and budget are approved for phase 2, we will commence with developing the bid documents.

Exclusions

The following work is not included in our proposal. However, Coastland would be pleased to provide these services if the City desires:

- Environmental studies or documentation (already completed by the County for the City Hall doors)
- Building permit fees
- Meetings beyond those noted above.
Construction Management and Inspection (to be provided in subsequent proposal.)

Exhibit “B”
ESTIMATED COST

Based upon our described scope of work, we propose to provide our professional engineering services on a time and materials basis for a not to exceed amount of \$26,684. The total amount we have specified is only for our described Scope of Work. If you request work to be performed outside the scope of work or if the scope of work changes, we reserve the right to negotiate the cost for the extra work. Please note that we have estimated a budget of \$603 for reimbursable costs. This amount is included in the above total and is for reimbursable costs that are typically billed on an as-incurred basis plus 15%.



**City of Willows
Resolution XX-2024**

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILLOWS, STATE OF CALIFORNIA, AUTHORIZING THE CITY MANAGER TO SIGN A CONTRACT AMENDMENT WITH COASTLAND CIVIL ENGINEERING FOR THE DESIGN OF THE CITY HALL ADA DOOR UPGRADES PROJECT

WHEREAS, on May 17, 2021, the California Department of Housing and Community Development (HCD) authorized \$553,309 of Community Development and Block Grant Coronavirus Response Round 2 and 3 (CDBG-CV2/3) funds to the County of Glenn to help local businesses and municipalities address impacts of the COVID-19 pandemic; and

WHEREAS, the County's authorization includes appropriation of \$353,309 of CDBG CV2/3 grant funds to the City of Willows which will be used to design certain ADA improvements at City Hall and the Willows Public Library and ADA improvements at Jensen Park; and

WHEREAS, the City received a proposal from Coastland Civil Engineering for the design work and staff has reviewed the proposal and found it to address all needed work and was in line with industry standards with respect to the cost of services; and

WHEREAS, the City has executed a contract with Coastland Civil Engineering to provide City Engineering services and the contract allows for contract amendments for additional work such as the design of capital projects.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WILLOWS AS FOLLOWS:

1. The above recitals are true and correct and are hereby incorporated into this Resolution as findings of the City Council of the City of Willows.
2. The City Manager is hereby authorized to execute a contract amendment with Coastland Civil Engineering to provide design services associated with the City Hall ADA Door Upgrades Project.
3. This Resolution shall become effective immediately.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on this 23rd day of January 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Gary Hansen, Mayor

ATTESTED:

Amos Hoover, City Clerk



DISCUSSION & ACTION CALENDAR



Date: January 23, 2024
To: Honorable Mayor and Councilmembers
From: Marti Brown, City Manager
Subject: Proposed November 2024 Sales Tax Ballot Measure

Recommendation:

Discuss and consider a sales tax measure for the November 2024 ballot and direct staff to return to the Council at a future date with sales tax measure ballot language for consideration and approval, as well as any other sales tax related research results, policies and/or legal opinions on this matter.

Rationale for Recommendation:

The City will have exhausted all its General Fund Reserves by June 2025 and needs an immediate revenue source within the next 12-18 months to maintain critical city services.

Background:

As Attachments 1 and 2 illustrate, the city faces a long-term structural deficit of approximately \$1.3 million annually starting in fiscal year 2025-26. However, by June 2025, the City's General Fund Reserves will be exhausted with less than 1% remaining. The City Council started discussing the City's ongoing deficit in April 2023 seeking remedies to resolve it and improve revenues. This staff report and proposed sales tax ballot measure is the culmination of many months of Council and staff work to look at a variety of options for improving the city's financial circumstances.

Discussion & Analysis:

The purpose of this agenda item is for the Council to provide clear direction to the City Manager and City Attorney regarding the placement of a sales tax measure on the November 2024 ballot, as well as ballot language (Attachment 3), by answering the following questions:

- What percentage should the sales tax be?
- Should it be an 'evergreen' sales tax, or should it have an expiration date? If not 'evergreen', when should the tax expire? How likely is it that the city will no longer need a sales tax in 10 years?
- What type of sales tax expenditure oversight should be included (e.g., Council Committee, Council appointed committee, annual sales tax report, annual town hall meeting)?
- To the extent that it is legally possible, does the Council wish to set a public policy stating how the sales tax will be spent (e.g., Council's intent)? If so, what city services and functional

elements would that include (e.g., public safety, public works, new equipment and apparatus)?
What would the policy look like?

Considerations:

▪ *Sales Tax Percentage*

As Attachment 4 illustrates, a sales tax measure of 1% is a break-even proposition that will provide a 1-2.5% Reserve. A sales tax measure of 1.25% would provide a 4-5% Reserve. A sales tax measure of 1.5% would provide 10.5-11.5% Reserve. A sales tax measure of 1.75% would provide a 14-16% Reserve. As previously stated, the Government Finance Officers Association (GFOA) recommends a minimum of 17% or two months of operating expenses available in General Fund Reserves.

In addition, it's worth noting that most economic and housing development efforts require some cashflow from the city whether it be matching funds for a grant or a public-private partnership. Without cashflow, the City may be prevented from participating in the very activities that are needed to grow the City.

Lastly, Attachment 5, provides a regional comparison of approved local sales tax measures in the surrounding region.

▪ *Sales Tax Duration*

Should the Council wish to place an expiration date on a sales tax measure, it's worth considering the following:

- Economic Development, growing the city's population and increasing housing stock is a long-range plan that takes time (e.g., 20 plus years). This is worth considering when discussing a sales tax measure with an expiration date.
- It also takes time to demonstrate to citizens that the Council and City Management are spending taxpayers' money responsibly and sustainably. A sales tax with a short expiration date may backfire if the City is unable to demonstrate its improving citizens' quality of life and city services consistent with the community's expectations. Failure to do so may hinder the successful renewal of an expiring sales tax.
- Elections occur in even numbered years, so it's strongly recommended that any potential sales tax expiration date be an even number of years (e.g., 10 year expiration).
- Every time a sales tax measure is placed on the ballot, there is always a risk that it will not be approved by the voters; therefore, it is also strongly recommended that there is more than one election cycle available to renew an expiring sales tax measure.
- It costs approximately \$15K to participate in a county election during a regular election year.

▪ *Sales Tax Expenditure Oversight*

There are many ways to provide oversight of expenditures including a joint Council-citizen oversight committee, an all-citizen oversight committee appointed by the Council, regular reporting (Attachment 6), an annual townhall meeting, and/or budgeting the new sales tax monies separately from the rest of the budget. During 'budget season,' the Council may also wish to create a separate budget process for the sales tax monies so that the community may observe and participate in how those monies are expended.

- *Policy Intent for Sales Tax Expenditure*

With legal input from the City Attorney, the Council may wish to explicitly state in a resolution (or some other policy document) spending priorities of new sales tax revenues. Any policy directive would need to be carefully worded so as not to imply that the sales tax measure is a “Special Tax” versus a “General Tax.” For example, potential policy language may include a stated intent to fund public safety, core city services, economic development efforts, and housing growth. As a reminder of the community’s priorities for crafting potential policy language, the 2022 community survey has also been attached to this report (Attachment 7). In addition, Attachment 8 is an example of the materials that the City of Orland produced for their ½ cent sales tax in 2016.

Fiscal Impact:

The immediate fiscal impact of placing a sales tax measure on the November 2024 ballot is approximately \$15,000.

Attachments:

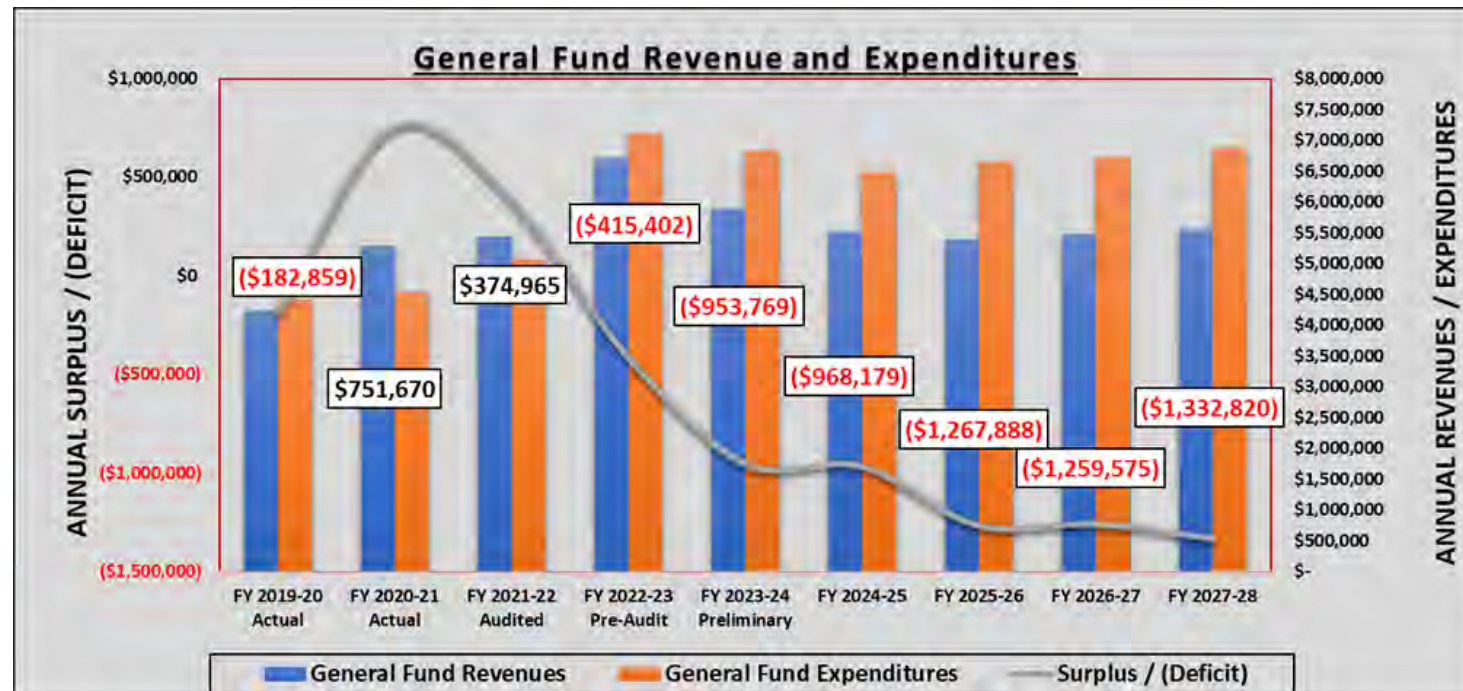
- Attachment 1: FY 2023-24 Mid-Year Budget Forecast Update
- Attachment 2: FY 2023-24 Mid-Year General Fund Balance
- Attachment 3: November 2023 Proposed Ordinance and Sales Tax Ballot Measure Language (for reference)
- Attachment 4: Deficit Mitigation and General Sales Tax Revenue Generation
- Attachment 5: Regional Sales Tax Comparison
- Attachment 6: Sample Sales Tax Expenditure Report (Marysville)
- Attachment 7: 2022 City of Willows Community Survey Results
- Attachment 8: Informational Materials - City of Orland Sales Tax (2016)

FY 2023-24 Mid-Year / Forecast Update

Attachment 1

- General Fund Financial Forecast-

Financial Status - General Fund Forecast



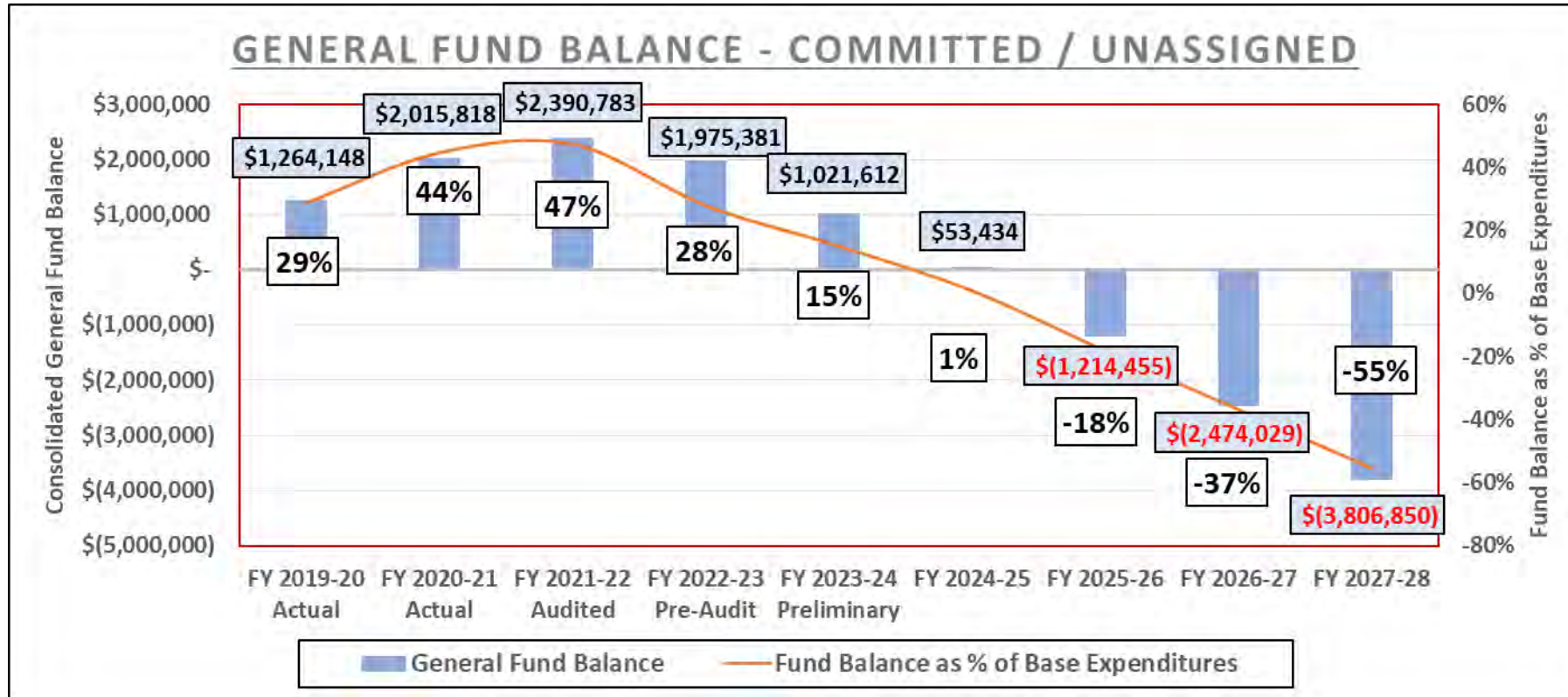
Notes:

- Forecast based on "Base Budget" concept
- All positions currently authorized assumed filled as of January 2024 and forward
- Model only includes negotiated salary increases
- Deficits grow due to further increases in Police Services Contract and CalPERS UAL costs
- Systemic issue of revenue base not keeping up with expenditure base

FY 2023-24 Mid-Year / Forecast Update Attachment 2

- General Fund Financial Forecast -

General Fund Balance:



**NOVEMBER 2023 PROPOSED ORDINANCE
AND SALES TAX BALLOT MEASURE LANGUAGE**

AN ORDINANCE OF THE CITY OF WILLOWS IMPOSING A TRANSACTIONS AND USE
TAX OF ONE PERCENT (1%) TO BE ADMINISTERED BY THE CALIFORNIA
DEPARTMENT OF TAX AND FEE ADMINISTRATION

Section 1. TITLE. This Ordinance shall be known as the City of Willows Transactions and Use Tax Ordinance. The City of Willows hereinafter shall be called "City." This Ordinance shall be applicable in the incorporated territory of the City.

Section 2. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this Ordinance, the date of such adoption being as set forth below.

Section 3. PURPOSE. This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail Transactions and Use Tax in accordance with the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, and section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax Ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail Transactions and Use Tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California, insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore, that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Ordinance.

Section 4. CONTRACT WITH STATE. Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax Ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 5. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City, at the rate of one percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory, on and after the operative date of this Ordinance.

Section 6. PLACE OF SALE. For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination, or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

Section 7. USE TAX RATE. An excise tax is hereby imposed on the storage, use, or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Ordinance for storage, use, or other consumption in said territory, at the rate of one percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 8. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this Ordinance, and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Ordinance as though fully set forth herein.

Section 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted, therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California.

2. The result of that substitution would require action to be taken by or against this City, or any agency, officer, or employee thereof, rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use, or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that Code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203, and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this State or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to section 267(b) of Title 26 of the United States Code and the regulations thereunder.

Section 10. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

Section 11. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax, the amount of any sales tax or use tax imposed by the State of California or by any City, County and City, or County pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax, the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made, and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with section 9840) of the Vehicle Code by registration to an out-of-City address, and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City, and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Ordinance, the storage, use, or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience, and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City, or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this Ordinance, may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code, with respect to the sale to the person of the property the storage, use, or other consumption of which is subject to the use tax.

Section 12. AMENDMENTS. All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes, and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Section 13. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate, or other legal or equitable process, shall issue in any suit, action, or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 14. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 15. EFFECTIVE DATE. This Ordinance relates to the levying and collecting of the City transactions and use taxes, and shall take effect immediately.

Section 16. SALES TAX OVERSIGHT BOARD. The City of Willows will appoint a five-member standing oversight committee to be made up of the Willows residents, not City employees, to serve up to three (3) two-year (2) terms. Each City Council Member will appoint one (1) of the five (5) members to the Oversight Board.

These members will serve as the independent Sales Tax Oversight Board to review the expenditure of funds collected pursuant to the tax imposed by this Ordinance.

Section 17. TERMINATION DATE. The authority to levy the tax imposed by this Ordinance shall continue until this Ordinance is repealed by a majority vote of the voters of the City.

I hereby certify that the City of Willows Supplemental Transactions and Use Tax Ordinance was PASSED, APPROVED, AND ADOPTED by the People of the City of Willows on the 5th day of March, 2024.

Richard Thomas, Mayor of City of Willows

ATTEST:

Clerk of the City Council

FY 2023-24 Mid-Year / Forecast Update Attachment 4

- General Fund Deficit Mitigation -

General Fund Deficit Mitigation – Transactions Tax Impacts

TRANSACTIONS (SALES) TAX IMPACTS			
Revenue Generated (represents 90% of Hdl Forecast):			
<i>Starts April 2025</i>			
Rate	Amount		
1.00%	\$ 1,386,000		
1.25%	\$ 1,732,500		
1.50%	\$ 2,079,000		
1.75%	\$ 2,772,000		
<i>Surplus / Deficit (2% annual growth in tax)</i>			
	No Tax	1% Tax	1.5% Tax
FY 2024-25	(\$968,179)	\$ (621,679)	\$ (448,429)
FY 2025-26	(\$1,267,888)	\$ 145,832	\$ 852,692
FY 2026-27	(\$1,259,575)	\$ 182,420	\$ 903,417
FY 2027-28	(\$1,332,820)	\$ 80,901	\$ 873,431

Regional Sales Tax Comparison

(within 1 hour and 15 minutes of Willows)

- Redding (pop. 93.5K) – 7.25%, no additional sales tax
- Anderson (pop. 11.4K) – 7.75%, 0.5% to Anderson
- Red Bluff (pop. 14.6K) – 7.5%, 0.25% to Red Bluff
- Corning (pop. 8.2K) – 7.75%, 0.5% to Corning **(\$1.4 Mil)**
- Orland (pop. 8.3K) – 7.75%, 0.5% to Orland **(\$1.2 Mil)**
- Williams (pop. 5.6K) – 8.25%, 0.5% to Williams **(\$1.1 Mil)**
- Colusa – (pop. 6.4K) - 7.75%, 0.25% to Colusa

Regional Sales Tax Comparison

(cont.)

(within 1 hour and 15 minutes of Willows)

- Chico (pop. 102K) – 8.25%, 1% to Chico
- Oroville (pop. 19.9K) – 8.25%, 1% to Oroville
- Yuba City (pop. 69.5K) – 7.25%, No additional sales tax
- Marysville (pop. 12.6) – 8.25%, 1% to Marysville
- Paradise (pop. 5.3K) – 7.75%, 0.5% to Paradise
- Woodland (pop. 61.4K) – 8%, 0.75% to Woodland
- Clearlake (pop. 16.8K) – 8.75%, 1.5% to Clearlake

FOR THE FIRST TIME IN MORE THAN FIVE YEARS, CITY HALL REOPENS FIVE DAYS PER WEEK!

In January 2017, City Hall reopened five days per week for the first time in more than five years. In order to accomplish this, Measure C funds were used to eliminate furloughs and reinstitute a regular 40-hour work week for City Hall employees.

Since July 1, 2010 (almost seven years), City Hall shut down its non-essential services every Friday and for lunch hours every weekday resulting in a 15% reduction in staff time, salaries, and city services to the community.

Measure C returned Public Works, Community Development, the City Clerk's Office and Finance and Administration Departments to full-time service hours - a 20% increase in City Hall Operations. In addition, it enabled the community Development Department to provide full-time maintenance to its parks, repair services to its fleet, and respond to other city maintenance issues.



MEASURE C BOLSTERED RESERVES

Compared to past years, Measure C bolstered the City's reserves by approximately 90%. In Fiscal Year 2016-17, approximately 60% of Measure C revenues,

along with careful spending, increased the City's reserves from a paltry \$269,729 (from the prior fiscal year) to more than \$2 Million.



CRITICAL FINANCE DEPARTMENT SOFTWARE UPDATED

With the onset of Measure C, the City was primed to start making one-time yet critical investments in bringing it up to 21st standards. One of the first one-time investments included upgrading the Finance Department's accounting software enabling better and more efficient management of the City's financial resources.

Prior to upgrading, the City's antiquated software hindered it from operating like a full-service city.

For example, the City's finance software was running on DOS, a Microsoft operating system that has been obsolete for more than 20 years.

The City's new Tyler Encode software integrates personnel management, project accounting, and fixed assets along with accounts payable and receivables to provide a stronger, more robust, and more detailed accounting system making all financial processes throughout City departments run more efficiently.

Please contact the City for more information:

FINANCE DEPARTMENT
CITY OF MARYSVILLE
526 C STREET
MARYSVILLE, CA 95901

Attachment 6



MEASURE

.....
ANNUAL REPORT
FISCAL YEAR 2016-17

THE FIRST YEAR

On June 7, 2016, Marysville voters approved Measure C – a one-percent general sales tax to preserve and enhance City services. The revenues started flowing into the City's General Fund on October 1, 2016. Projected Measure C revenues for nine months of fiscal year 2016-17 were \$1.08 million. In actuality, however, the City generated \$1,500,924.

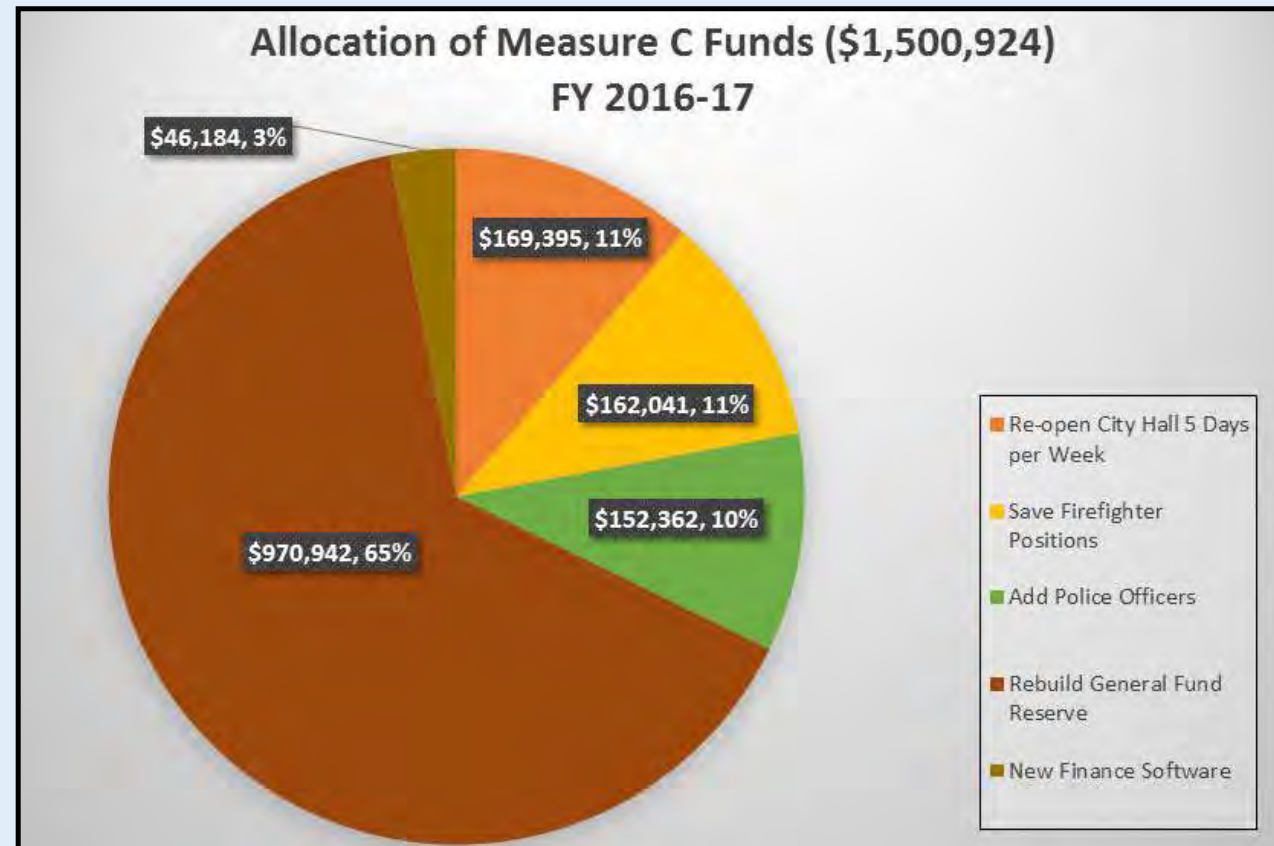
COMMUNITY GOALS FOR MEASURE C:

- Dependable emergency response capacity,
- Improved streets,
- Enjoyable parks and beautiful lake, and
- Responsible rainy day reserves.

"The success of the voter approved Measure C 1% sales tax has been a boon to City services over the past two years. It has enabled the City to hire more police officers, ensure ongoing funding for firefighter positions, keep the doors of City Hall open five days per week, rebuild the City's financial reserves, and enact technology efficiencies in the Finance Department and City Hall leading to greater productivity."

~ Marti Brown, Marysville City Manager

In Fiscal Year 2016-17, Measure C funds were spent on rebuilding general fund reserves, re-opening City Hall five days per week, adding two police officer positions, saving three firefighter positions and updating Finance Department software.



Cover photo by: Sharon Thorpe.

INCREASED POLICE DEPARTMENT RANKS FOR THE FIRST TIME IN A DECADE

In Fiscal Year 2016-17, Marysville funded two new police officer positions—one in Patrol and one in Investigations—with Measure C expanding its ranks for the first time in more than 10 years. The Patrol position covers an overlapping shift to assist during the highest call volumes. The investigation position splits time between the Gang Unit and general detective work depending on the caseload.

By adding these two positions, the Department is able to continue its popular 'Badges and Basketball' and 'Coffee with a Cop' programs.

The passage of Measure C enabled MPD to increase its presence in the community while promoting public safety and, thereby, bolstering the Department's community policing efforts.

~ Chris Sachs, Marysville Chief of Police



FIREFIGHTER POSITIONS SAVED

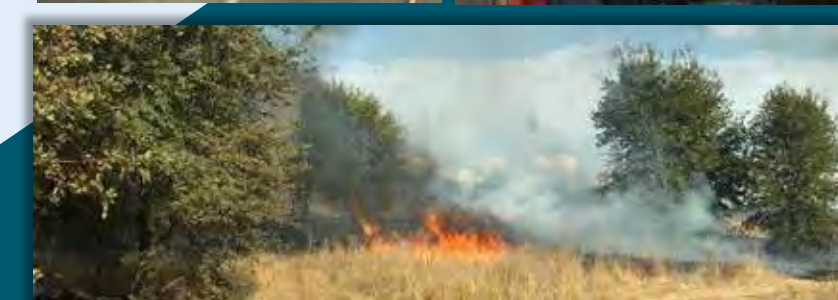
During the 2016-17 reporting period, Measure C funded 3 firefighter positions in the Fire Department that would have otherwise gone unfunded and therefore been eliminated. The City expended \$132,239 of Measure C funds to save three firefighter positions.

The Staffing for Adequate Fire & Emergency Response grant (SAFER) was scheduled to expire in December 2016. It was only because of Measure C that Marysville was able to maintain three of its nine firefighter positions. Had voters not approved Measure C, Fire Department staffing levels would have been reduced to two firefighters per engine and per shift instead of the three that currently staff it - critical to Department efficiency, especially when responding to emergencies. A three-person engine accomplishes multiple tasks, especially when fighting structure fires and responding to vehicle accidents. In rural areas, staff have the option to split the crew and respond to fires with a water tender. During medical calls, patient care is expanded with three firefighters on scene such as during a cardiac arrest. In addition, fire departments have several apparatus that require regular maintenance and inspections.



"As the Fire Chief, I couldn't imagine having only a two-person engine per shift. Without a third firefighter, we would be operating at a detriment that could present a real public health and safety risk to the citizens of Marysville. Everyday, Marysville benefits from having three emergency responders per 911 call instead of only two."

~ Ron Karlen, Marysville Fire Chief



PUBLIC WORKS

The Public Works Department also experienced new projects as a result of Measure C in FY 2017-18 including the completion of the City's first Parks & Open Space Master Plan and increased funding for street improvements in an effort to satisfy the State's 'Maintenance of Effort' (MOE), required city funding for street improvements in order to continue receiving Senate Bill (SB) 1 funding for road improvements. MOE funds are required by the State to ensure that the new SB 1 Road Funds do not supplant existing levels of general revenue spending on street and road improvements. Without the MOE contribution from the General Fund, the City's designated State SB1 funds for street repairs would be jeopardized. While the State's SB 1 funds vary slightly year to year, the City currently receives approximately \$190K per year toward street improvements.



“““

As a local business owner, I am not a fan of more taxes. But it is apparent that Measure C has helped and saved us on so many levels. In the coming months and years, Measure C will be instrumental to Marysville's economic recovery.

– Councilmember Brad Hudson

ADMINISTRATION AND FINANCE

In addition to major additions to the Police, Fire and Public Works Departments, Measure C also made it possible to upgrade the City's financial software, previously hacked website, re-establish a five-day work week and 'open' City Hall, including full-time Administrative, Finance, Public Works and Community Development staff.



L to R: all of these positions are fully or partially funded by Measure C including two full-time Police Officers and three Fire Fighters; and eliminating furloughs for Management, Administration, Community Development and Public Works staff.

“““

Measure C has been an important stabilizing factor in our general fund and reserve balances which has allowed us to fully staff and equip City departments to provide an improved level of service to our community.

– Councilmember Stephanie McKenzie



Please contact the City for more information:
 FINANCE DEPARTMENT
 CITY OF MARYSVILLE
 526 C STREET
 MARYSVILLE, CA 95901
 (530) 749-3901



MEASURE

ANNUAL REPORT
 FISCAL YEAR 2017-18

THE FIRST FULL YEAR OF SALES TAX.

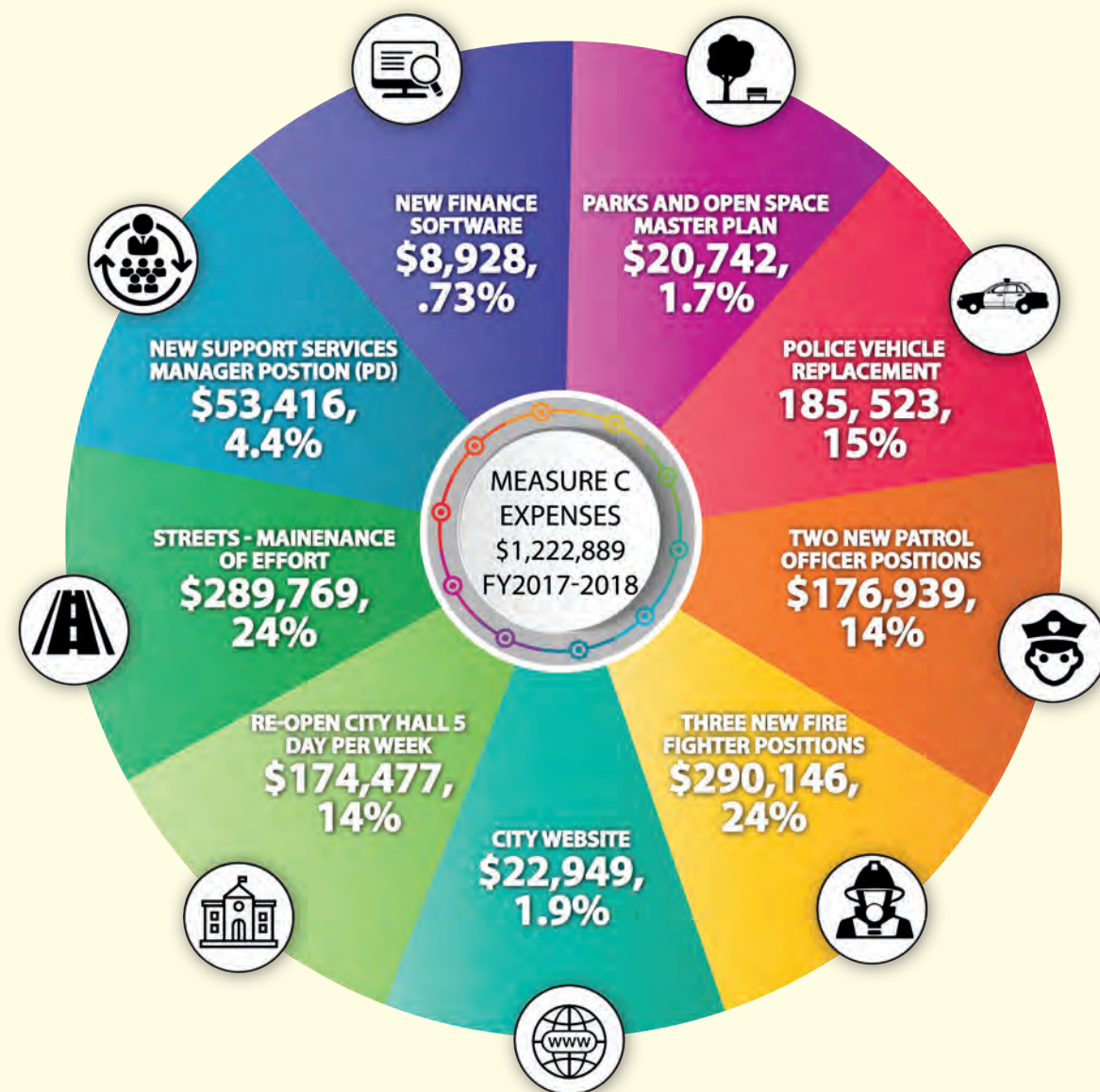
12 MONTHS OF MEASURE C

On June 7, 2016, Marysville voters approved Measure C – a one-percent general sales tax to preserve and enhance City services. The revenues started flowing into the City's General Fund on October 1, 2016.

VOTER APPROVED MEASURE C BALLOT LANGUAGE

Shall the City of Marysville enact a 1% sales tax (Transactions and Use Tax) for general municipal purposes, such as fire safety, police protection and emergency response services, traffic safety, streets and sidewalks repair, park improvements and maintenance, reducing debt and rebuilding financial reserves, with the following restrictions? This tax shall expire after ten years, on October 31, 2026. Annually, the City shall publish a report of how much tax revenue was received and how that money was used.

Fiscal Year 2017-18 was the first full-year that the City received 12-months of the Measure C sales tax. As highlighted in the pie chart, the City generated \$2,674,433 and expended \$1,222,889. The remaining balance of \$1,451,544 was used to strengthen the City's General Fund reserves and cash flow.



POLICE DEPARTMENT

In year two of Measure C, the City continued to fund two Patrol Officer positions, which enabled the Department to launch the Community Partnership Initiative (CPI) allowing more officers to be assigned to specific geographic locations within the City and partner with City neighborhoods and community members. In addition, an increased number of Patrol Officers resulted in more calls for service being handled quickly and efficiently, as well as greater responsiveness to community needs.

Measure C also funded a new Support Services Manager position in the Police Department. This position oversees Dispatch, Records, Evidence, Animal Care Services and Information Technology.

During this Fiscal Year, Measure C also funded replacement of nearly all the Police Department's vehicle fleet, including replacing 2003-2006 Crown Victorians with 19 Ford Explorers.

“I'm very proud to see how the community stepped up to support this measure and bring the ability for the city to be able to provide our essential services we so desperately needed.”
– Vice-Mayor Bruce Buttacavoli



FIRE DEPARTMENT

In Fiscal Year 2017-18, Measure C continued to fund three firefighter positions – a Captain, Engineer and Firefighter – allowing for three fire fighters per fire truck per shift. In addition, the three Measure C funded fire fighters are responsible for addressing the following critical Department needs:

- Tracking and purchasing protective equipment and uniforms;
- Monitoring and scheduling consistent and timely apparatus repairs;
- Integrating timely information technology upgrades;
- Managing State mandated Emergency Medical Service policies and training;
- Monitoring disease outbreaks and preparing a response (e.g., Coronavirus);
- Managing regional hazardous material training; and
- Monitoring and managing the Department's communications technology.

“Thank you, Marysville citizens for your vote of confidence! Because of you, Measure C revenues continue to provide the spark plug necessary for improved public safety and sustainable city infrastructures.”
– Councilmember Bill Simmons



“It is clear, thanks to our voters agreeing to tax themselves, we have been able to restore public service to appropriate levels. Now and looking forward, we will be smart and business savvy in our commitment to building our new future. We will position ourselves squarely in the mainstream of what makes for profitable investments and imaginative, successful communities everywhere. We will capitalize on our compact size to become a truly inter-connected, walkable community, missing no opportunity to find room for mixed-used development, that promotes a live-work environment.”
– Mayor Ricky Samayoa

City of Willows Survey Results

*Key Findings from a Survey
Conducted January 21-February 21, 2022*



OPINION
RESEARCH
& STRATEGY









Introductions of Subject Matter Experts

- The Lew Edwards Group is an Engagement and Communications expert that specializes in assisting public agencies with community conversations and fiscal sustainability approaches
 - *Catherine Lew*, Co-Founder and Principal Consultant at LEG, has over thirty years of expertise advising nonprofits, public agencies, special districts and educational institutions
- FM3 Research is a firm that conducts as many as 500 public opinion surveys and 160 focus groups annually to provide strategic insights and advice to its clients on policy and customer satisfaction.
 - *Curtis Below*, Chief Operating Officer and Partner at FM3, has over 15 years of experience advising government agencies, nonprofits, and business entities locally and statewide.

Project Objectives

- To conduct an objective, statistically valid community survey of Willows residents in a post-COVID environment.
- ✓ Nearly 300 respondents completed the study, an outstanding number for a community the size of Willows.
- Understand the local community's COVID needs.
- Evaluate the local community's customer satisfaction and service priorities during these challenging times.
- Assess community's perspectives on budgeting, fiscal management and fiscal approaches.
- Report back to the City Council and public on perspectives and engagement approaches moving forward.

Survey Methodology

Dates	January 18-February 21, 2022			
Survey Type	Multi-modal Voter Survey			
Research Population	Registered Voters in Willows			
Total Interviews	298			
Margin of Sampling Error	±5.7% at the 95% Confidence Level			
Contact Methods	 Telephone Calls	 Email Invitations	 Text Invitations	 Postcard Invitations
Data Collection Modes	 Telephone Interviews		 Online Interviews	

(Note: Not All Results Will Sum to 100% Due to Rounding)

Interview Collection

- Email invitations and reminders were sent to everyone in the sample with a valid email address, in waves of approximately 1,000 at a time between 1/18 and 2/16.
- Postcards were mailed to the full sample on 1/21.
- Those with a cell or landline number received 7 to 8 phone calls at different days and times between 1/27 and 2/5.
- FM3 provided personal, technical assistance to more than 30 survey respondents to ensure they could access and complete the survey
- With the assistance of our team, the City created a Facebook post to advise residents that the survey was being conducted.

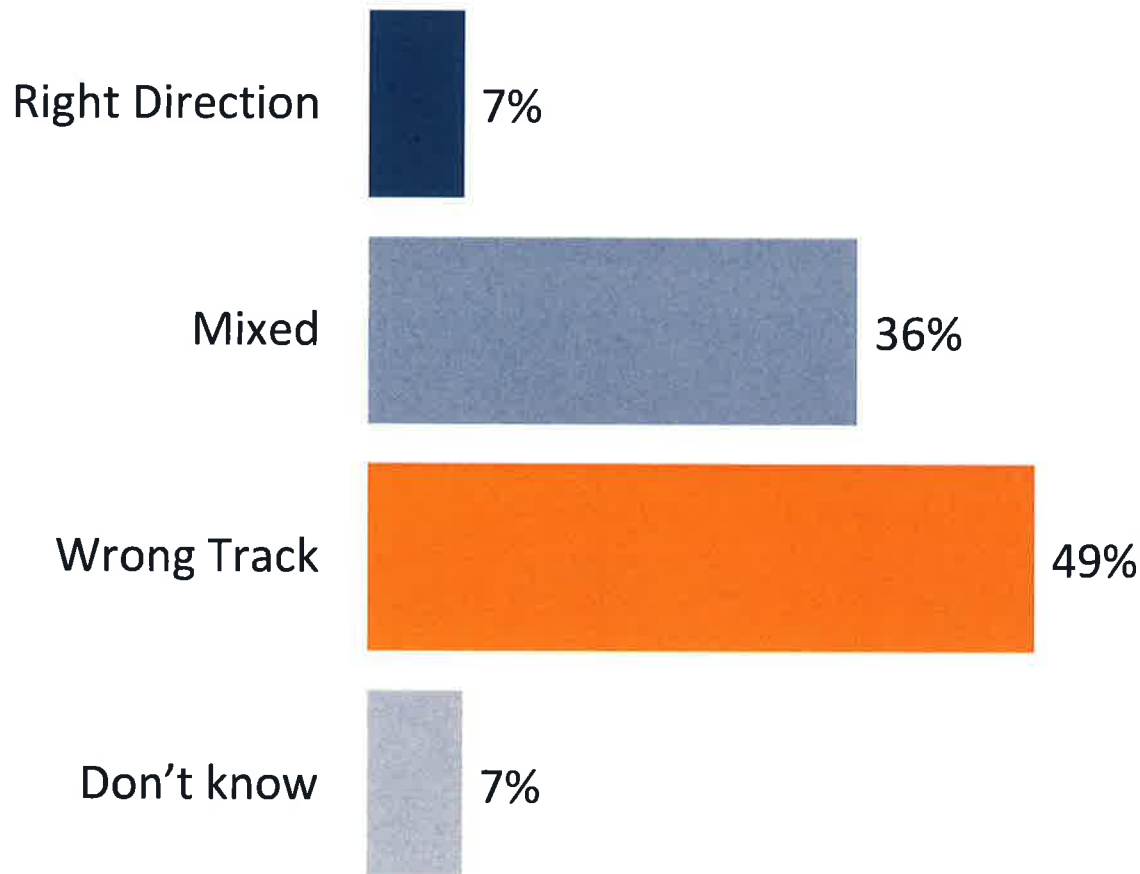
This variety and volume of attempted contacts is unique in our research and led to a very high response rate. As a point of comparison, statewide surveys to represent the opinions of 30 million California voters often have sample sizes of 600 – only twice as large as what we obtained in Willows for a population a small fraction of that size.



Views of Life in Willows

While nearly half of survey respondents feel misgivings about the City's future...

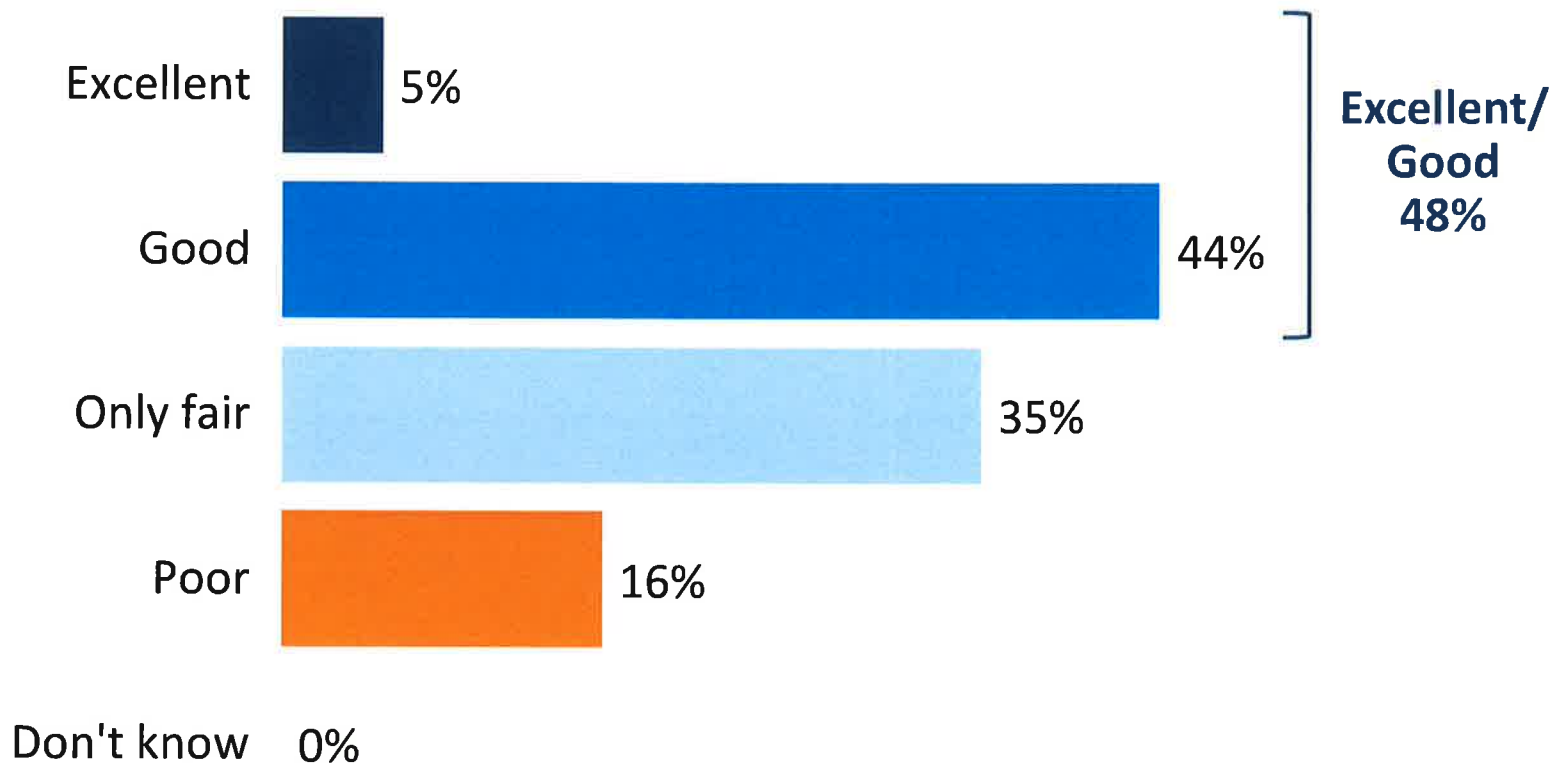
Would you say that things in the City of Willows are generally headed in the right direction, or do you feel that things are pretty seriously off on the wrong track?



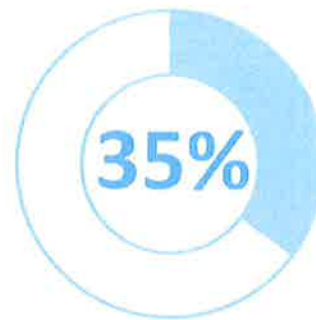
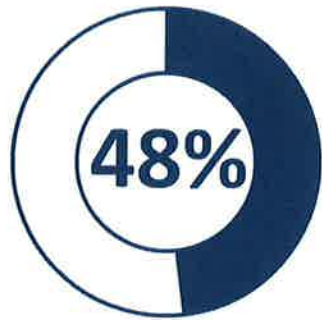
This is not unique to Willows – cities across the U.S. and especially in the West have seen increasing shares of voters express pessimism on this question, driven by economic uncertainty, inflation, the pandemic and many other anxieties.

...nearly half also rated Willows an "excellent" or "good" place to live.

Generally speaking, how would you rate Willows as a place to live: is it an excellent place to live, a good place, only fair, or a poor place to live?



Older respondents were more likely to rate quality of life highly than younger ones.



Excellent/Good

Only Fair

Poor

Democratic Men

Liberal/Moderate Independents

Ages 40-49

Men Ages 55+

Republicans Ages 18-54

Women Ages 18-54

Independents Ages 55+

Moderates

Democratic Women

Republicans Ages 55+

Ages 18-39

Conservative Independents

Ages 55+

Four-year College Graduates

Independents Ages 18-54

Conservative Independents

High School Educated

Independent Women

Liberals

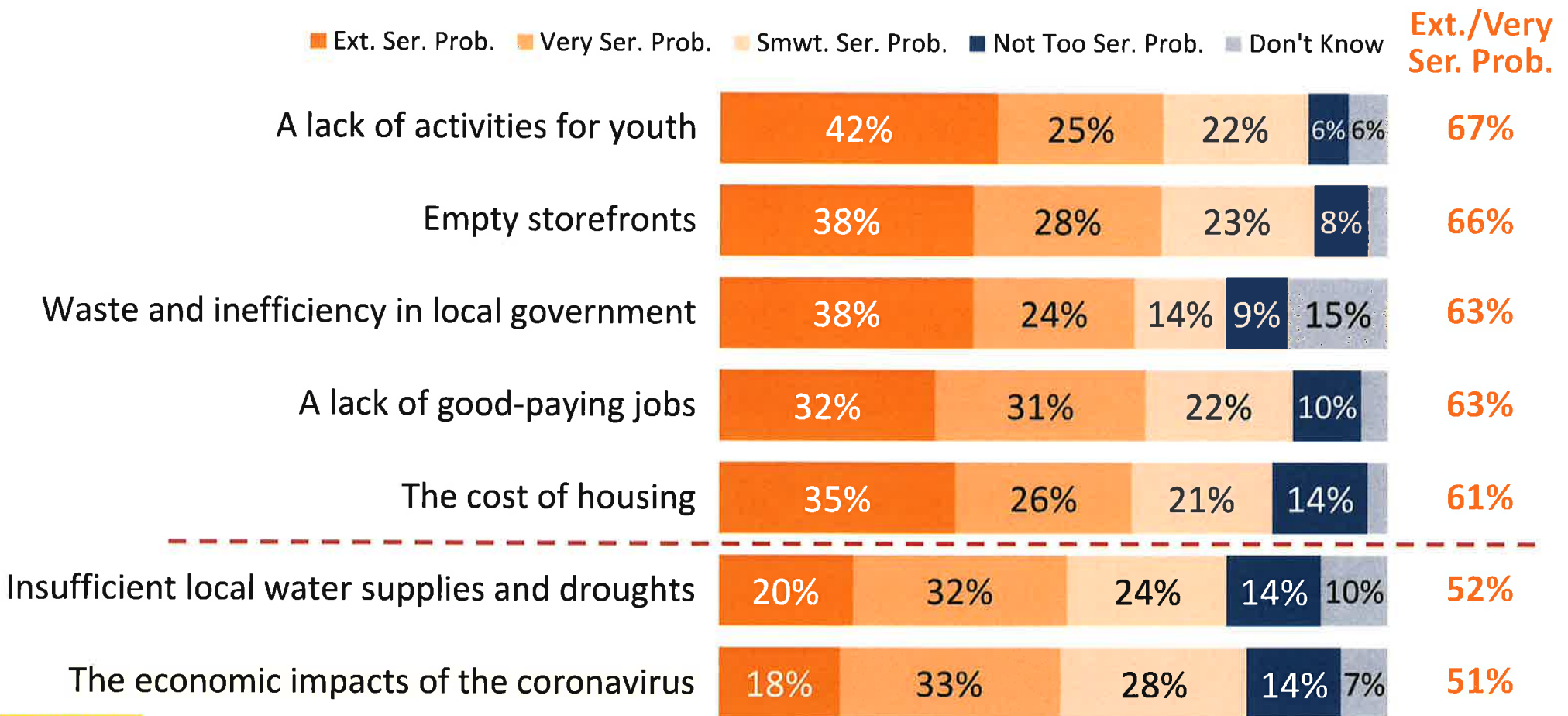
Republican Men and Women

Non-College Educated Men

Men Ages 18-54

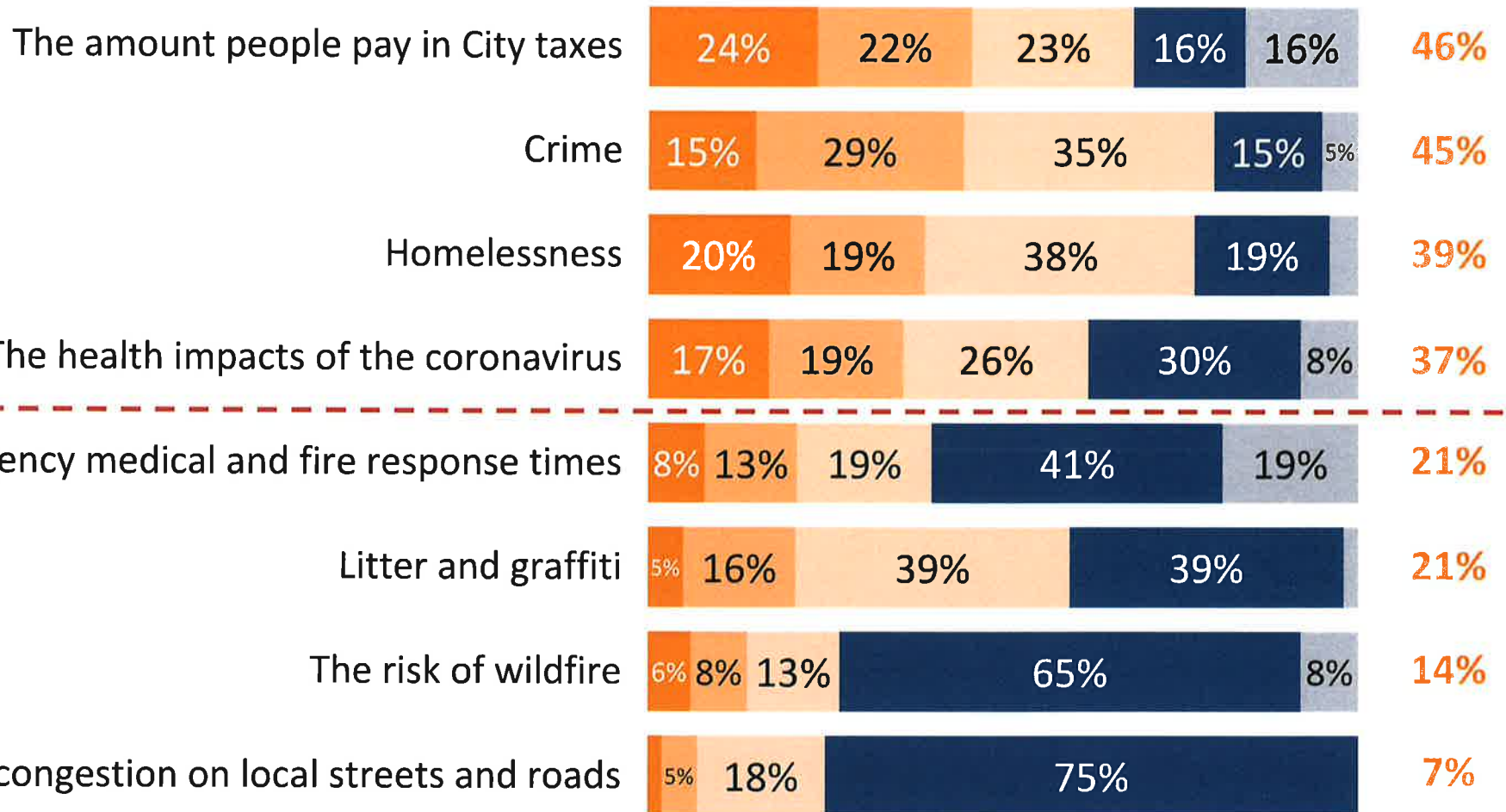
A lack of activities for youth, empty storefronts, government waste, jobs and housing costs were key concerns.

I'd like to read you some problems facing the City of Willows that other people have mentioned. Please tell me whether you think it is an extremely serious problem, a very serious problem, somewhat serious problem, or a not too serious problem in Willows.



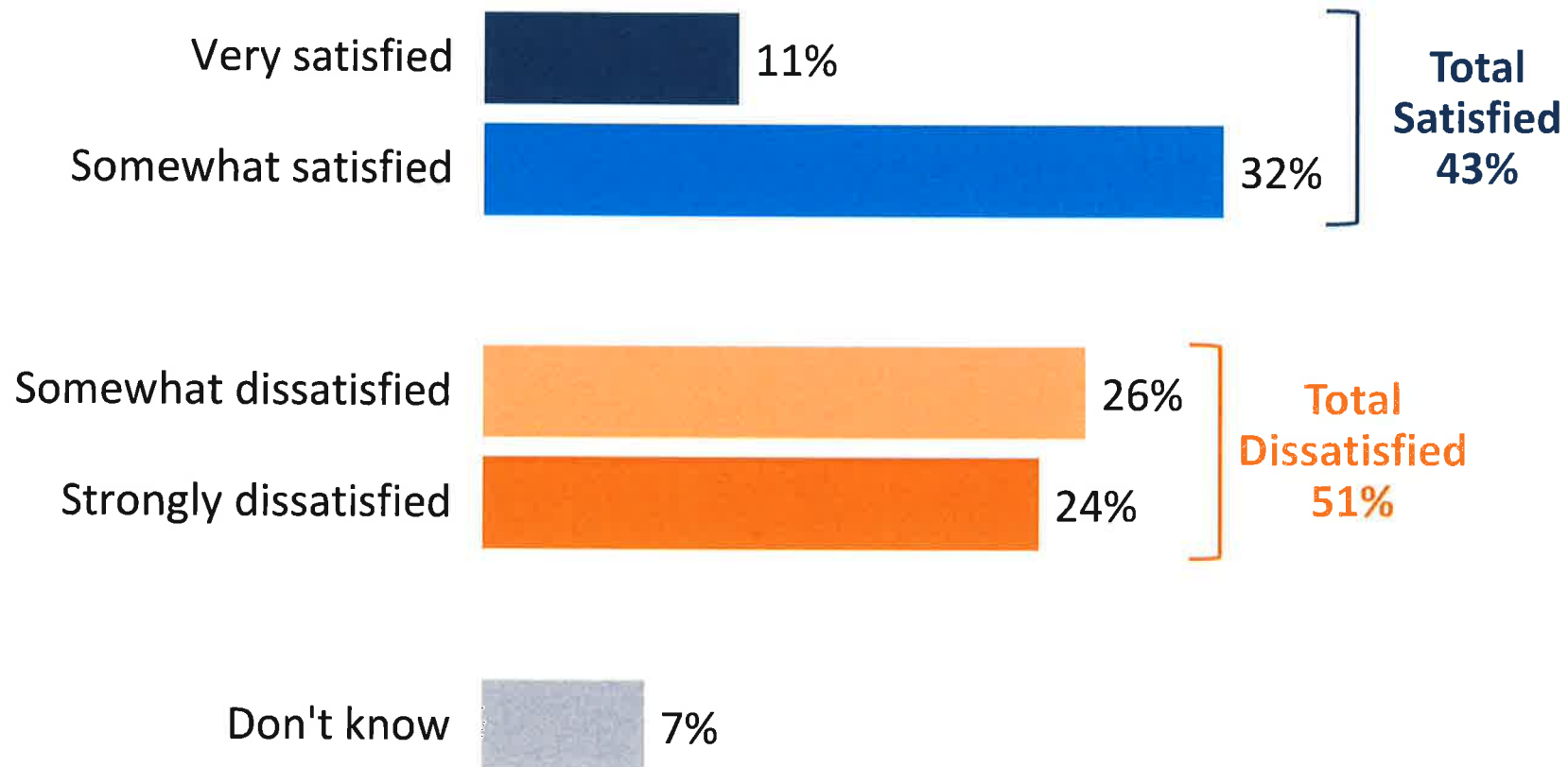
The risk of wildfire and traffic congestion on local streets and roads appear less concerning.

Ext. Ser. Prob. Very Ser. Prob. Smwt. Ser. Prob. Not Too Ser. Prob. Don't Know **Ext./Very Ser. Prob.**



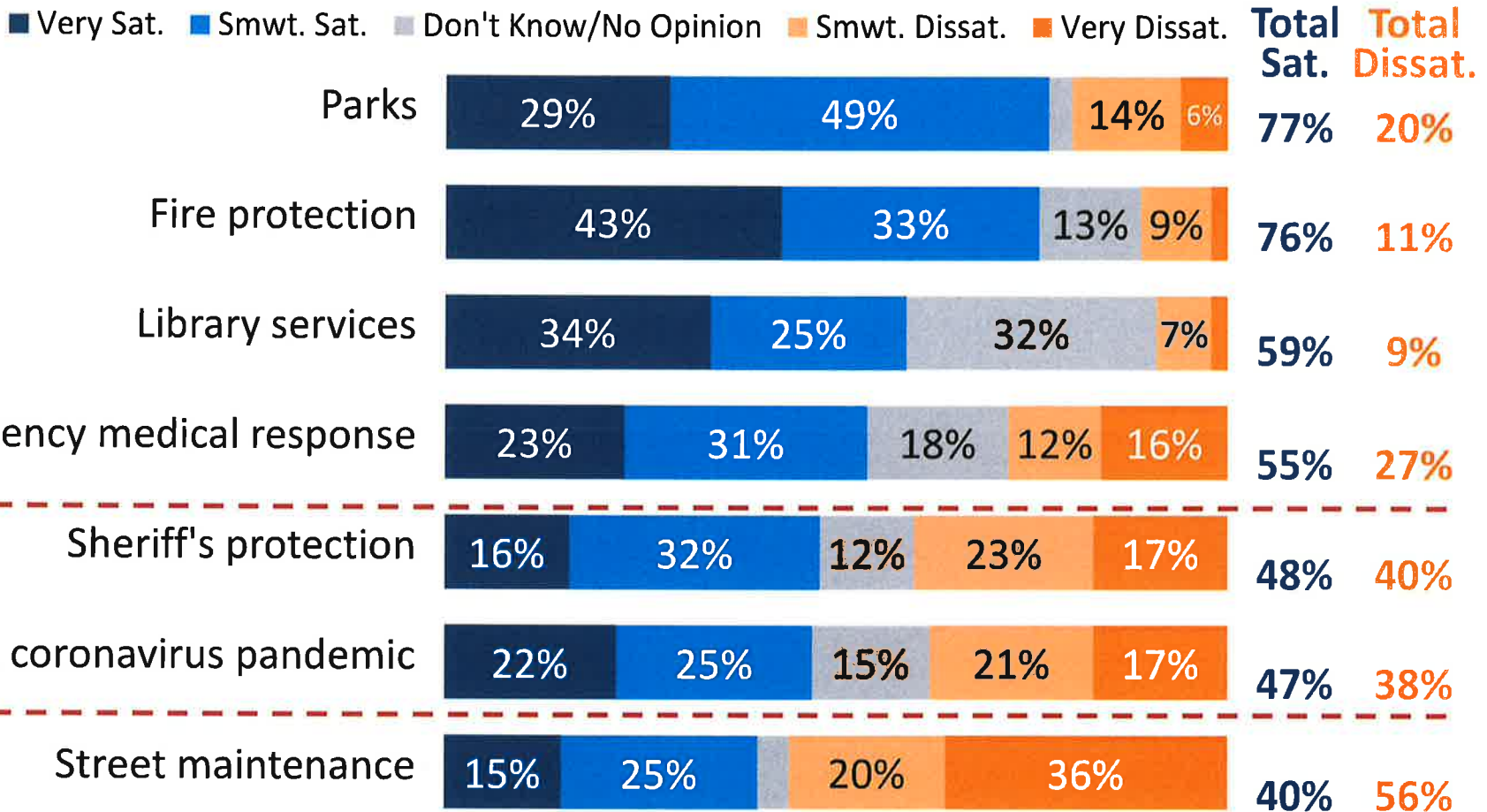
While half of the survey's the respondents expressed misgivings about city services, broadly speaking, ...

I would like you to tell me how satisfied you are personally with the job being done in providing [City services, overall].



...those opinions varied dramatically by specific service, with strong satisfaction for parks, fire and library services and more critical views of street maintenance.

I am going to mention some services and programs provided to City of Willows residents. I would like you to tell me how satisfied you are personally with the job being done in providing that program or service: very satisfied, somewhat satisfied, somewhat dissatisfied, or very dissatisfied.

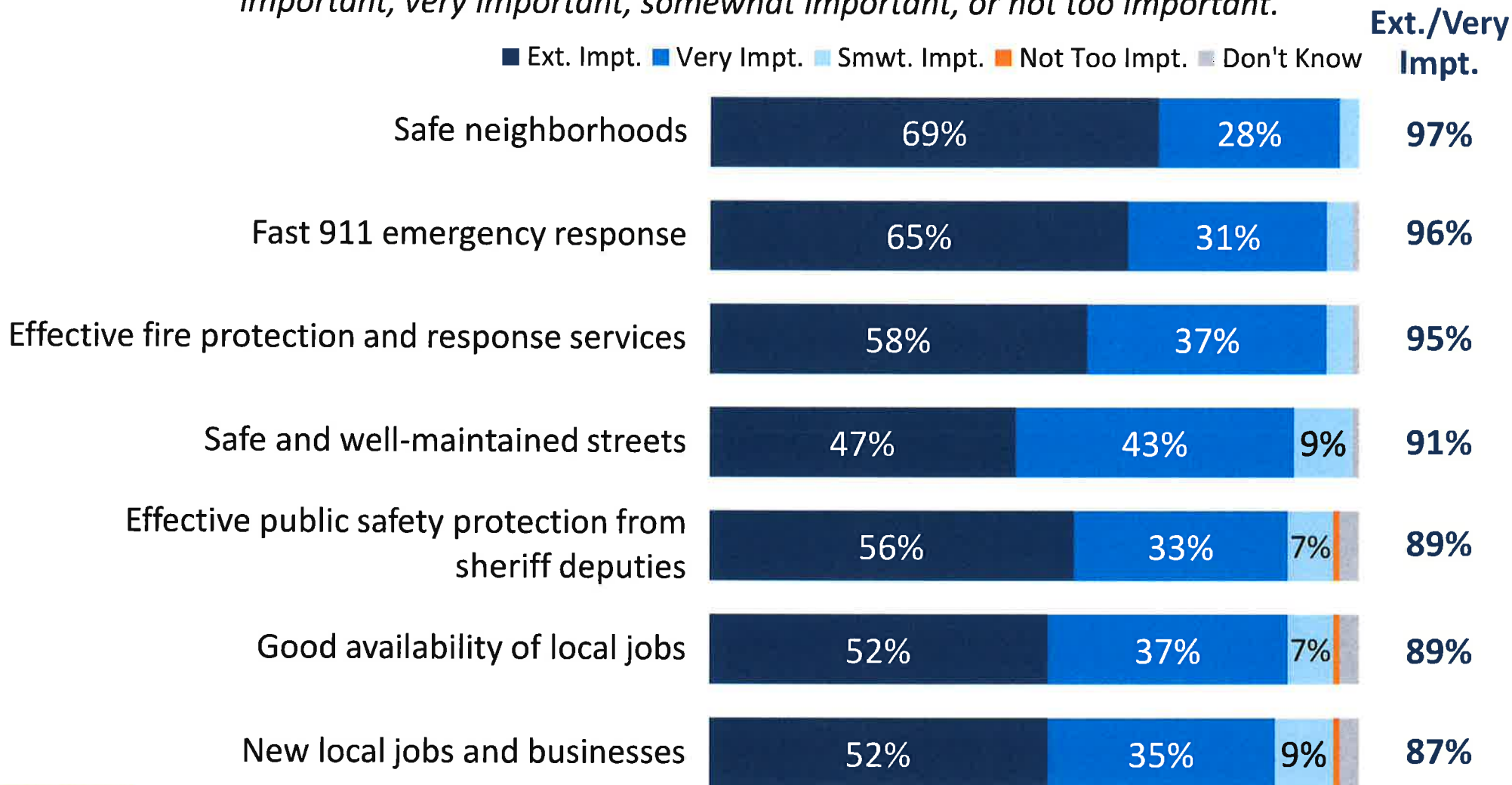




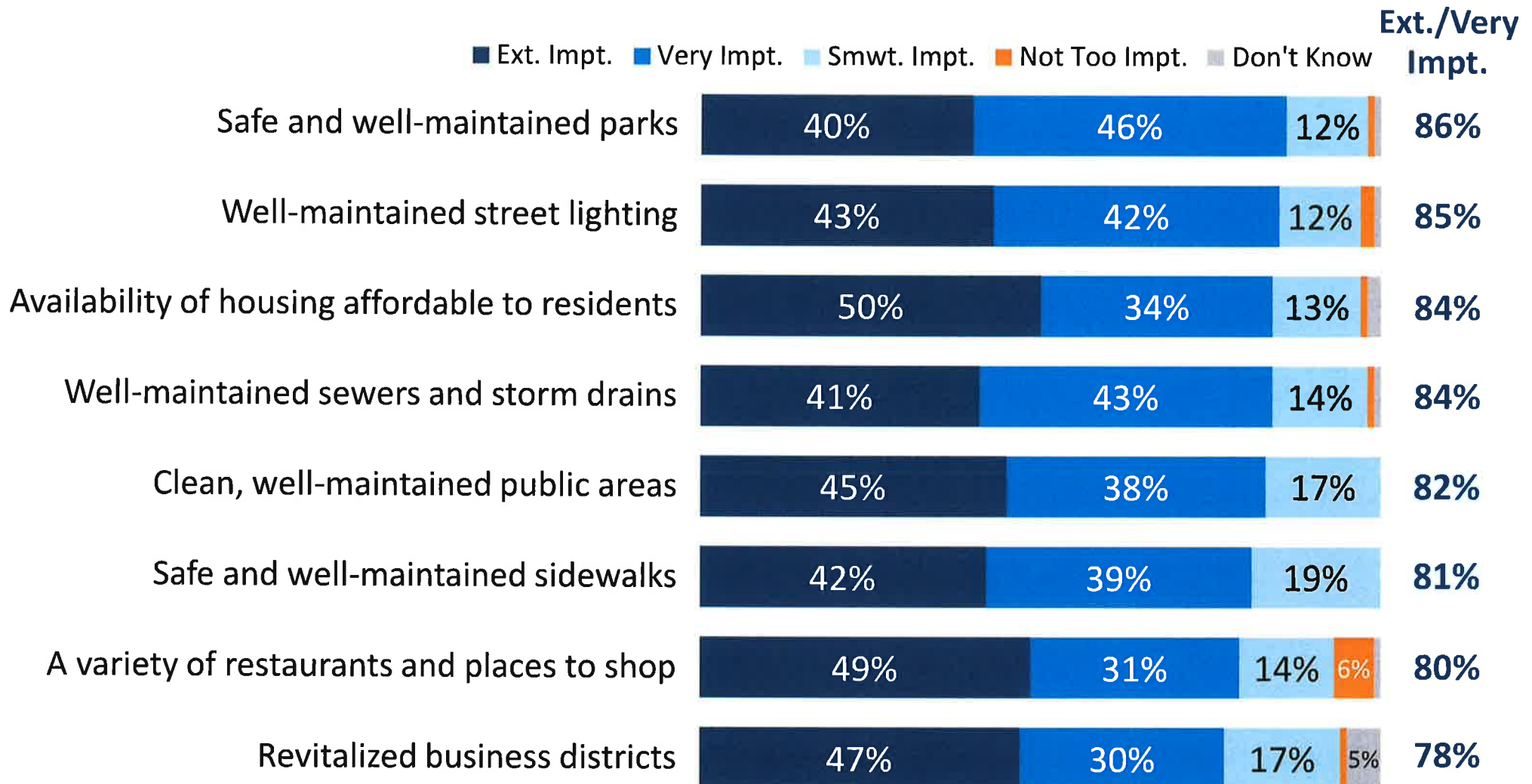
The Community's Budget Priorities

Safety, well-maintained streets, and a healthy economy are key aspects of quality of life.

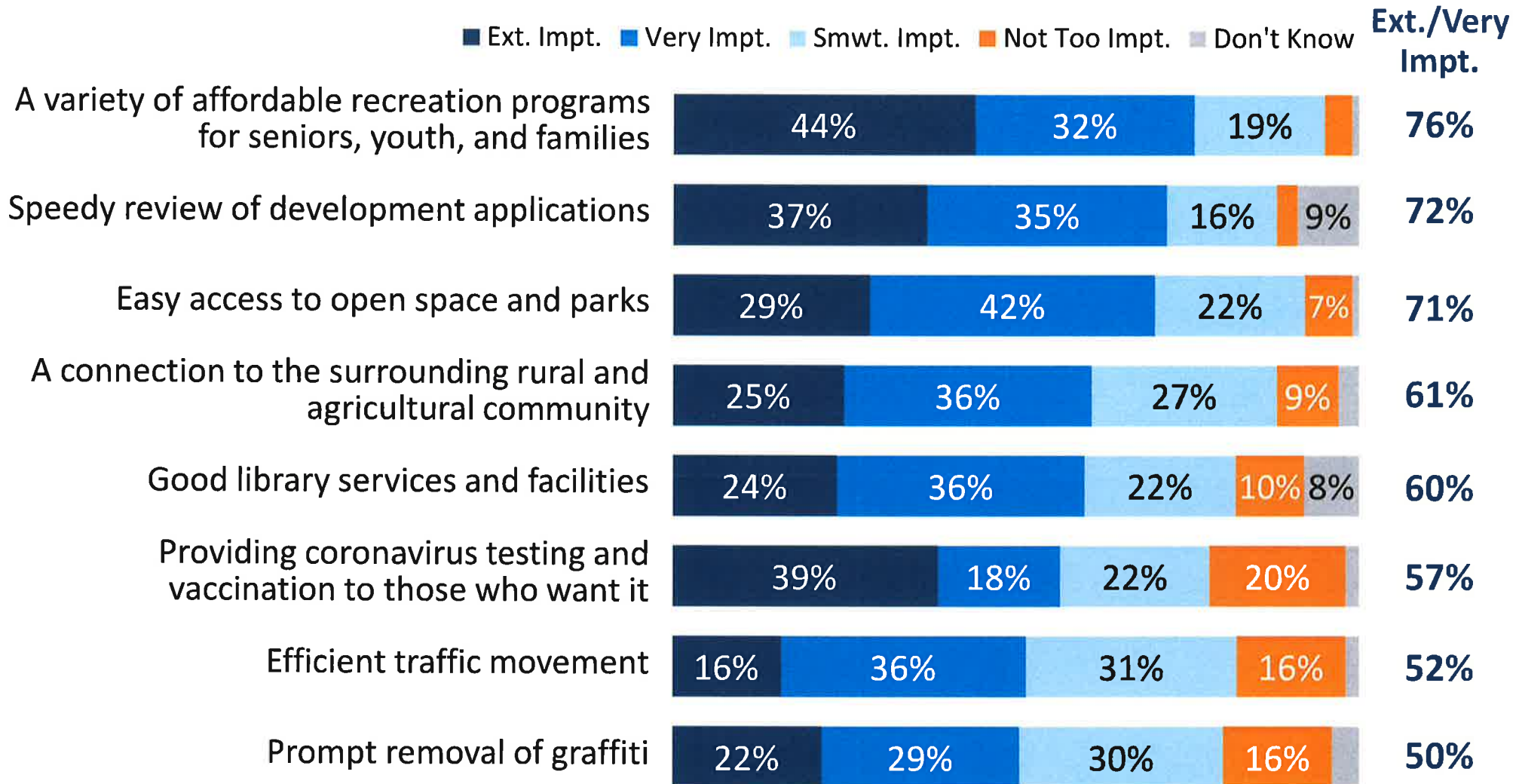
I am going to read you a list of aspects of life that could make Willows a good place to live. Please tell me how important each one is to your quality of life: extremely important, very important, somewhat important, or not too important.



Broad majorities also value parks, sidewalks and sewers; and housing that is affordable.

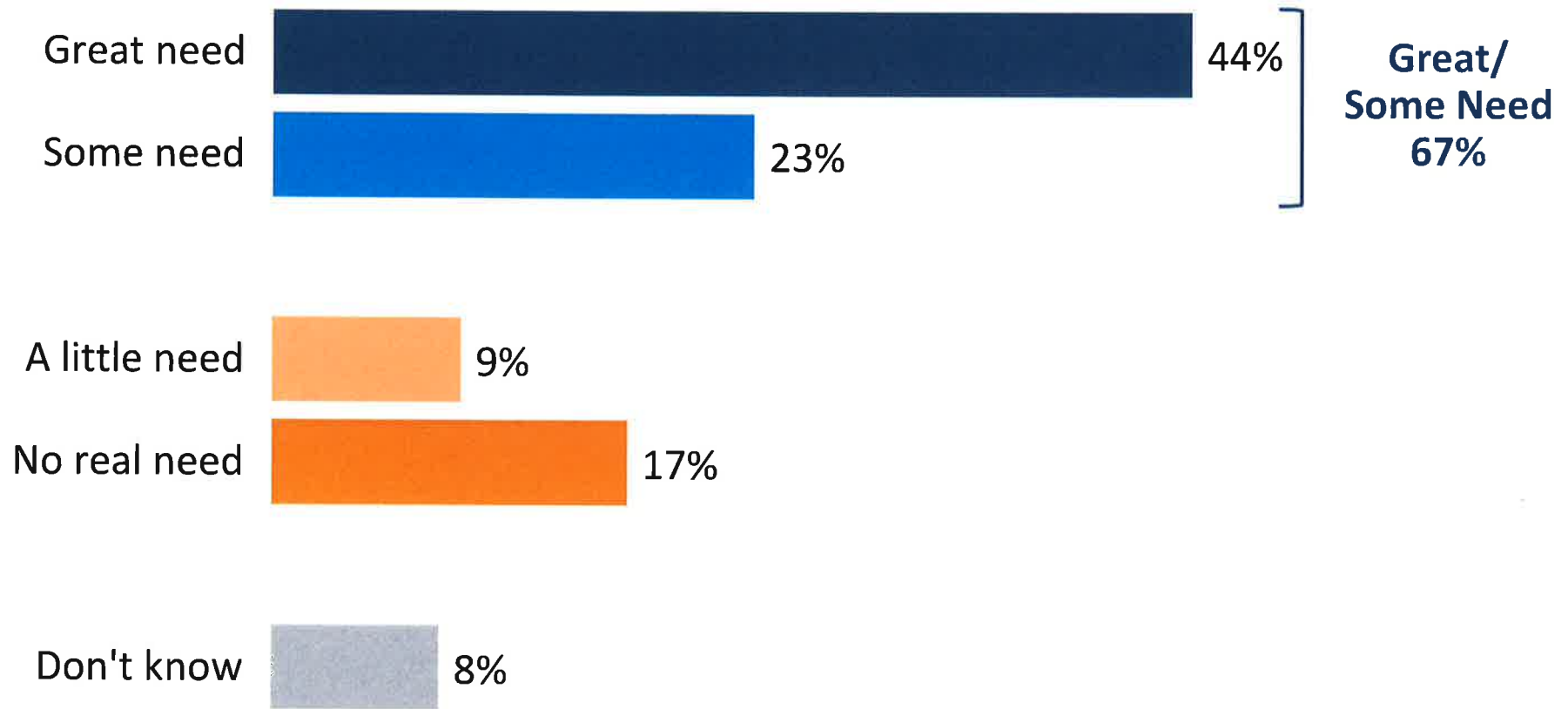


Somewhat less-valued items include efficient traffic movement and prompt graffiti removal.



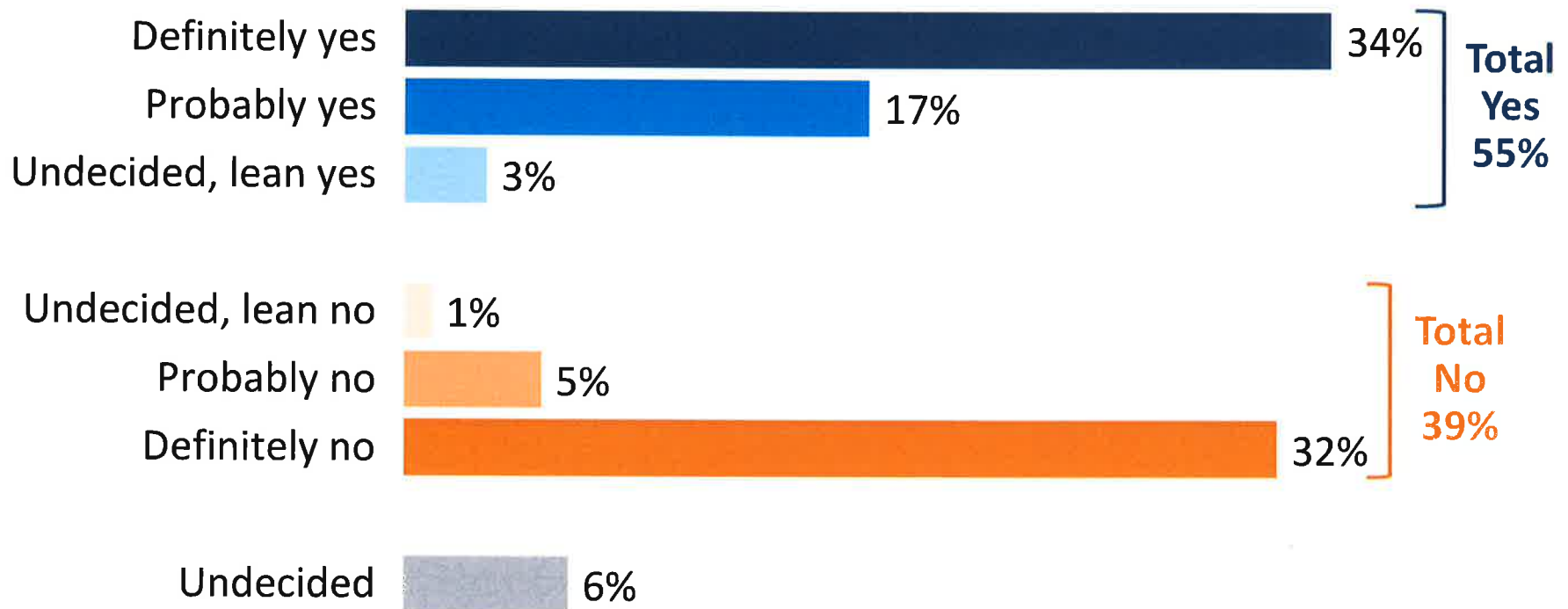
Two-thirds said they believe the City has at least “some” need for additional funding for services Willows residents need and want.

In your personal opinion, do you think there is a great need, some need, a little need, or no real need for additional funds to provide the level of local community services that Willows residents need and want?



More than half of respondents supported a conceptual, simple-majority requirement revenue measure to fund critical city services.

Some people have proposed that the City of Willows might need additional revenue to maintain the local quality of life and provide funds for City services, such as emergency 911 and medical response; sheriff's patrols; street, sidewalk, storm drains, and park maintenance; libraries; economic development programs; and recreation programs for seniors, youth, and families. One way to generate such funds—funds that Willows would have complete control over—could be through an increase to the City's sales tax of up to 1 cent.



Given the choice, respondents preferred using emergency reserves over making cuts by a 27-point margin.

*I am going to read you two statements.
Please tell me which one comes closer to your personal opinion.*

The City of Willows should use some of its emergency reserves to avoid reducing City services



OR

The City of Willows should save its emergency reserves for true emergencies, even if it means reducing some City services

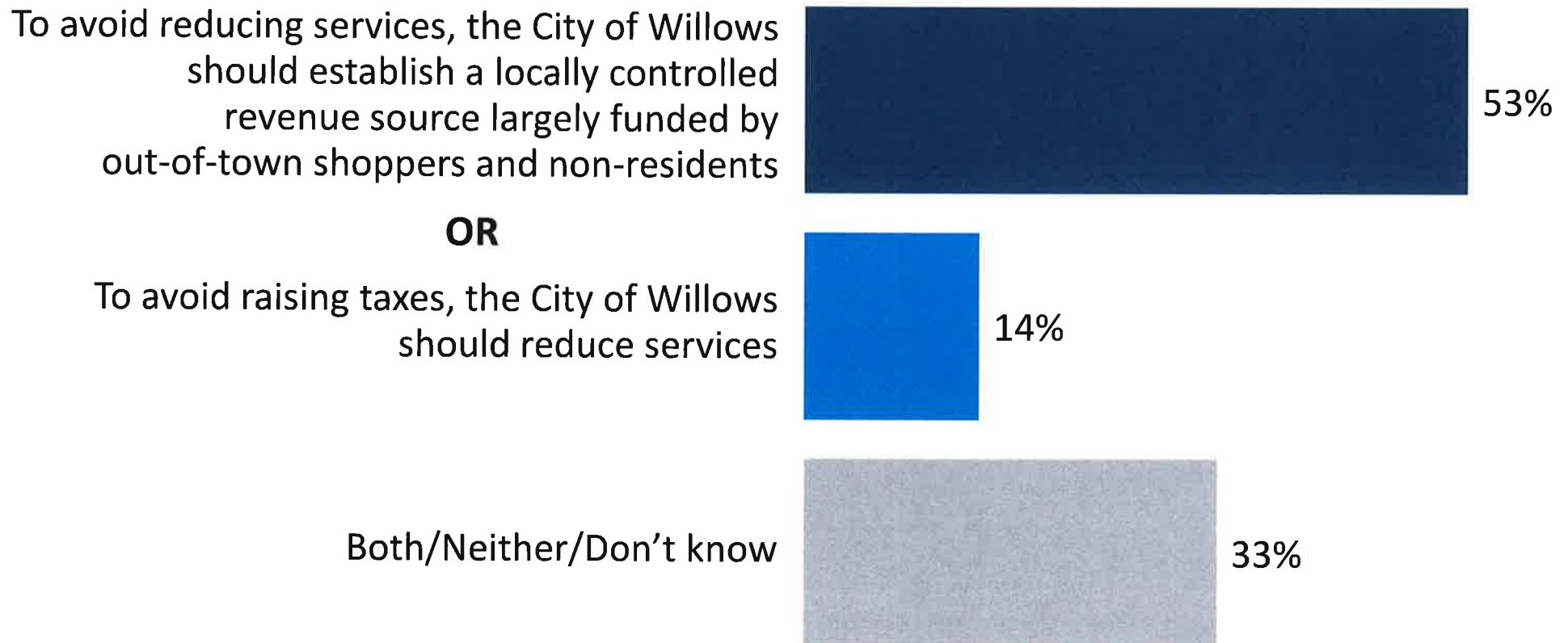


Both/Neither/Don't know



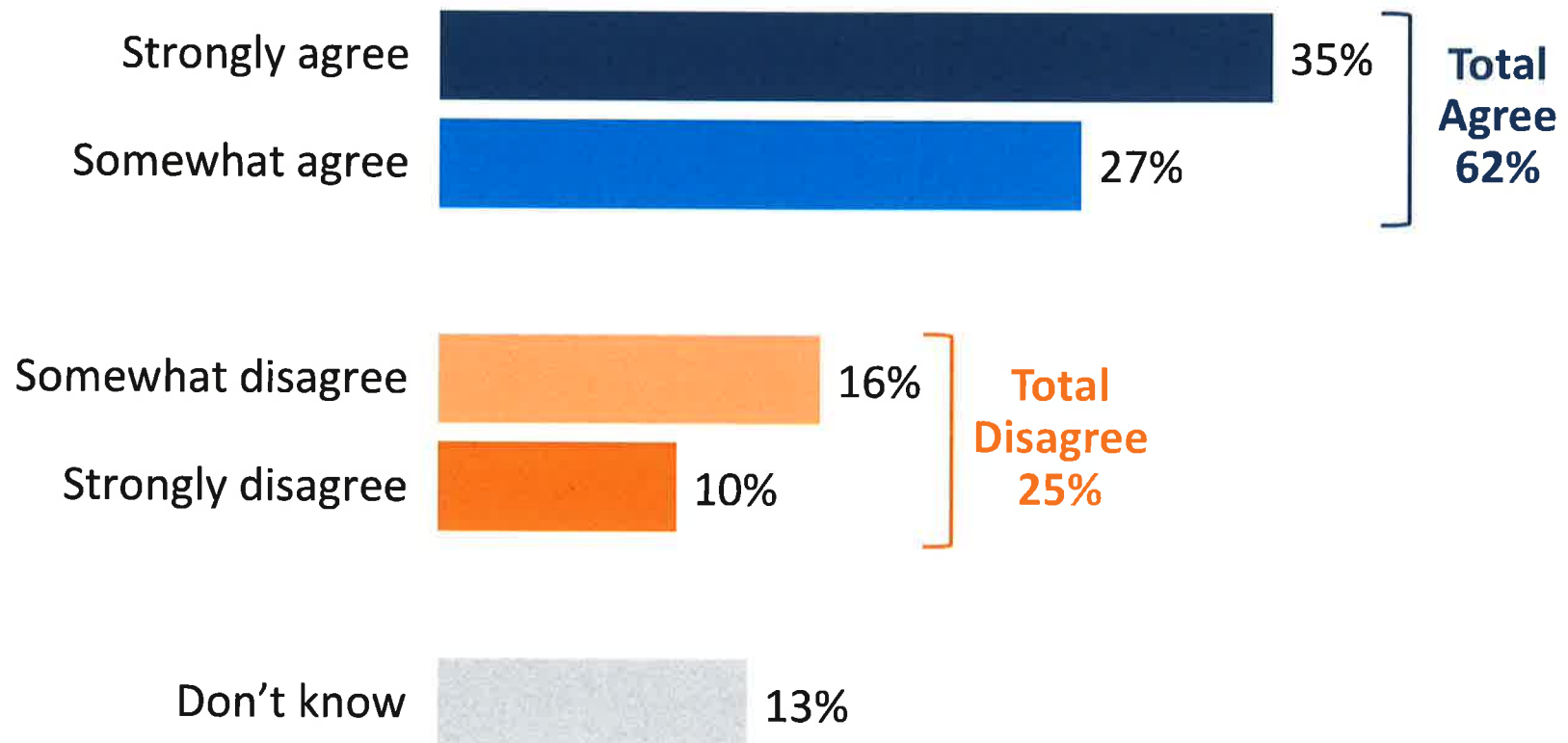
By a 39-point margin, respondents preferred establishing a locally controlled source of funding over reducing services.

*I am going to read you two more statements.
Please tell me which one comes closer to your personal opinion.*



Three in five believe taxes are too high in the City.

Taxes are too high, and I cannot afford to pay any more even for City services

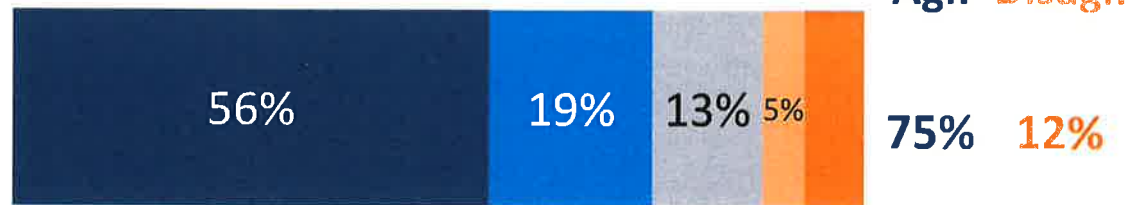


Respondent were largely unaware of recent Willows pension reforms and trust in the City's fiscal management needs to be built.

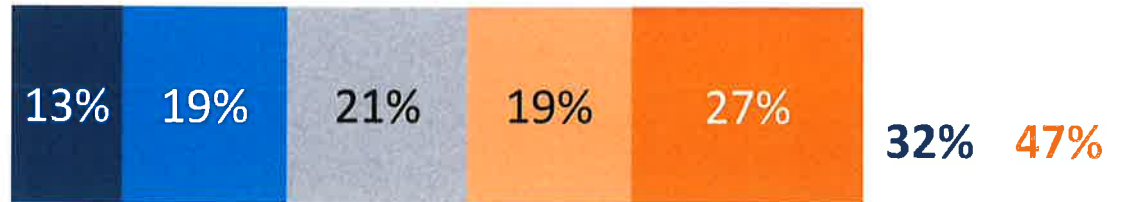
I am going to read you a number of statements about life in Willows. Please tell me if you strongly agree, somewhat agree, somewhat disagree, or strongly disagree with the statement.

■ Strng. Agr.
 ■ Smwt. Agr.
 ■ Don't Know
 ■ Smwt. Disagr.
 ■ Strng. Disagr.
 Total Agr. Total Disagr.

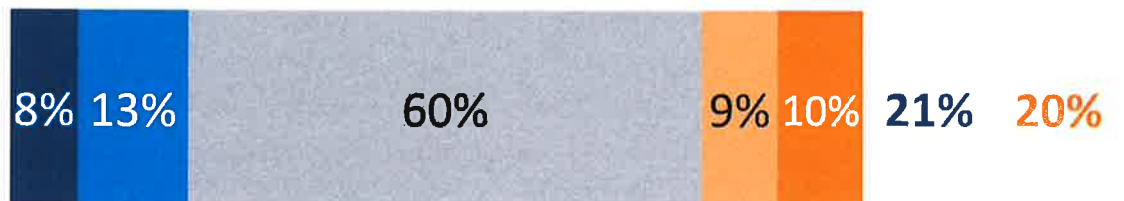
City government tends to waste and mismanage our tax dollars



Without additional funding, the City will have to cut essential services



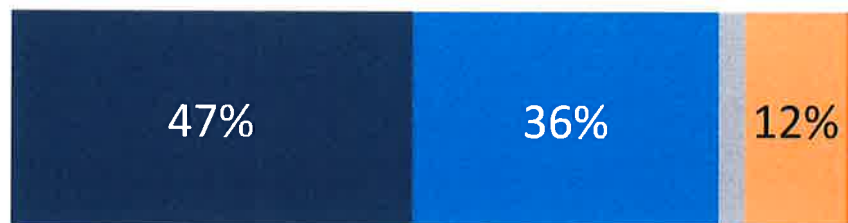
The City has enacted pension reform saving taxpayer money and protecting City services



Respondents broadly agreed that roads need repair and the City should work to restore cut positions.

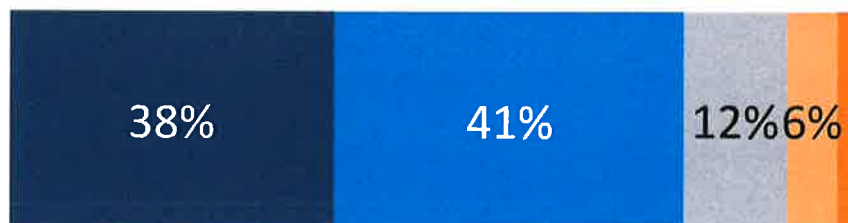
■ Strng. Agr.
 ■ Smwt. Agr.
 ■ Don't Know
 ■ Smwt. Disagr.
 ■ Strng. Disagr.
 Total Agr. Total Disagr.

The roads in Willows are in need of repairs and have too many potholes



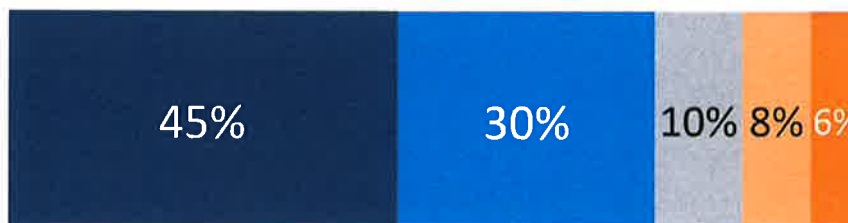
83% **14%**

Investing in infrastructure repairs and maintenance now will save Willows money in the long run



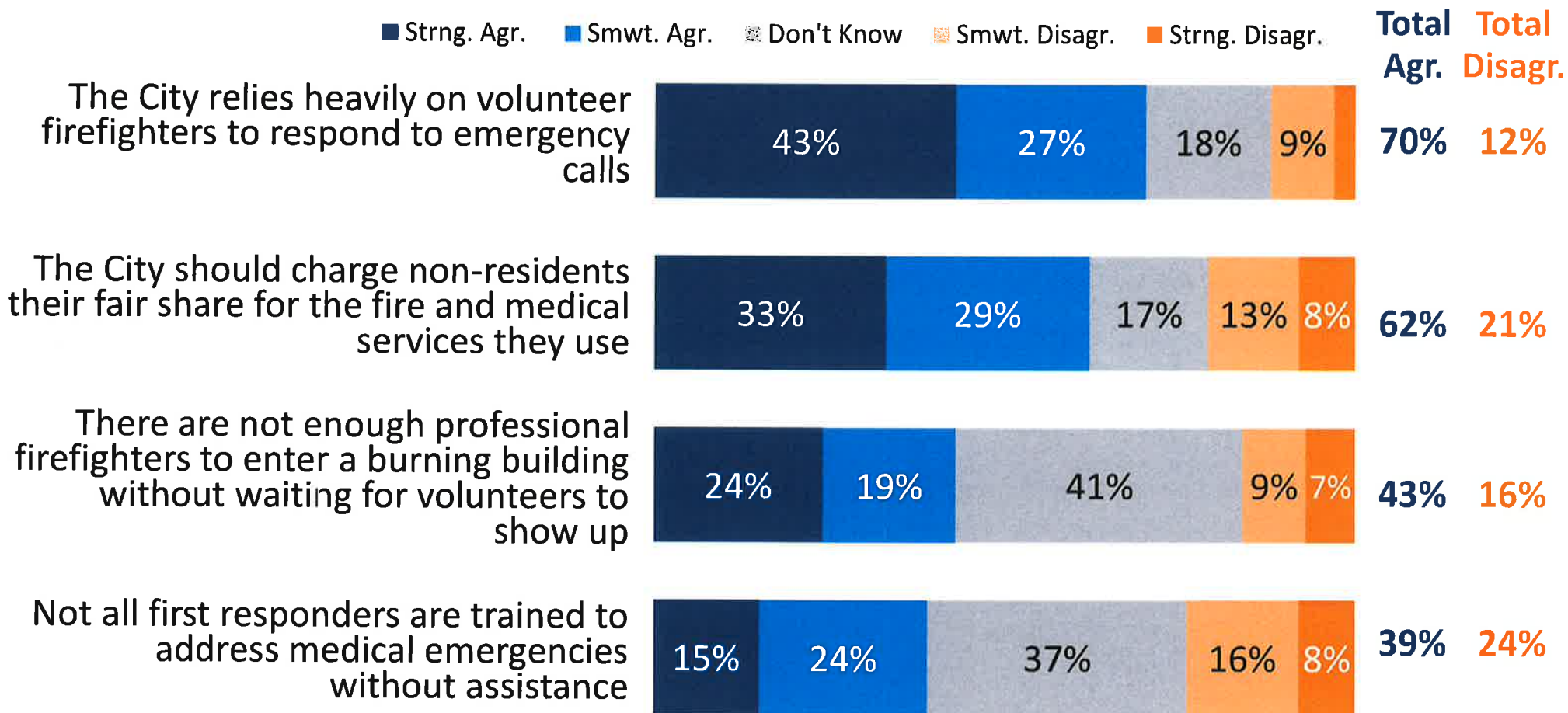
79% **9%**

The City should work to restore positions cut during the pandemic's economic slowdown, including firefighters and workers in recreation, code enforcement, and public works



70% **12%**

While they understand the City relies on volunteer firefighters, most were not aware that there are not enough professionals to enter a burning building without waiting for those volunteers.



Few knew that Willows covers costs for library and fire protection services for people outside the City, or that Orland has a higher sales tax.

■ Strng. Agr. ■ Smwt. Agr. ■ Don't Know ■ Smwt. Disagr. ■ Strng. Disagr.

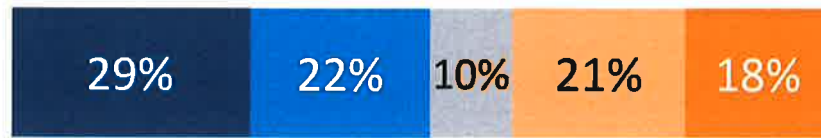
Total Agr. **Total Disagr.**

The City of Orland is in better financial shape than the City of Willows



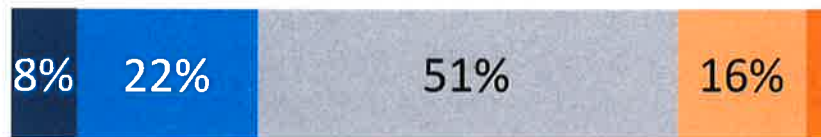
70% **4%**

Out-of-town visitors passing through on I-5 or shopping at Walmart should pay their fair share for using our streets and other services



50% **39%**

Willows covers the costs for a significant portion of the library services used by residents who live outside the city



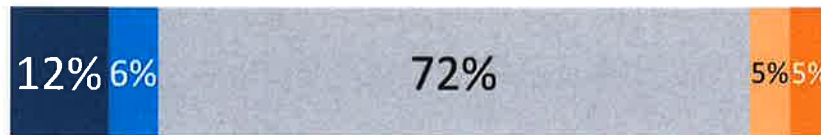
30% **19%**

Willows covers the costs for a significant portion of the fire protection services used by residents who live outside the city



27% **20%**

The City of Orland has a higher sales tax than the City of Willows



18% **10%**



Conclusions

Conclusions and Key Takeaways

- These survey results suggest many are feeling pessimistic about the overall direction of the City.
- Some of the most concerning issues are the cost of housing, empty storefronts, a lack of good-paying jobs and of activities for youth, and waste and inefficiency in local government.
- Half rate Willows as an “excellent” or “good” place to live, and only 16% rate it as a “poor” place to live.
- A wide variety of services rate quite highly as important to quality of life: fast 911 response, safe neighborhoods, safe streets, good jobs availability, fire protection and response, and recreation for youth, seniors and families.
- Ratings of City services are highest for parks, fire protection, library services and emergency medical – and relatively few are aware of challenges with fire department staffing or demands on people from outside Willows on library services.
- Majorities are dissatisfied with street maintenance.
- Most appear largely unaware that Willows has been implemented pension reform or that the City is covering costs for people out of town.
- While two-thirds feel the City has an appreciable need for funding to improve services and address local concerns, there does not appear to be a unified vision for how to address these budget limitations.

Recommendations to the City of Willows

- We hope City Council/staff find this community input helpful—thank you to those who participated!
- Our team recommends the City continue to focus on 911/public safety, job creation, fire prevention and recreation for all ages in your budget priorities.
- The community is eager to see improvement in street maintenance in particular, amongst overall city services.
- Long-term, the community would benefit from more information on the City's work to implement pension reform, and its ongoing fiscal management. We encourage continued updates and engagement of the community on those issues to build public confidence and trust.

**For more information,
contact:**



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Curt@FM3research.com

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Miranda@FM3research.com



The Lew Edwards Group

Info@lewedwardsgroup.com

Measure A

Measure A is a proposed 1/2¢ sales tax increase that will be voted on by Orland residents in the November 8th city general election. City Council is committed that the first \$300,000 of Measure A tax revenues would be used to purchase equipment for the Orland Volunteer Fire Department; additional revenues, if any, would support the fire department and other City public safety services.

Measure A revenue would stay in the City of Orland.

These local funds may not be taken by the State.

A 1/2 cent sales tax increase would add 5¢ to a \$10.00 taxable purchase.

Groceries, prescription medicines and services would be exempt from the tax.

Measure A could generate an estimated \$500,000 or more in tax revenue

Is a new tax really needed?

- Fire equipment costs keep rising.
 - Ladder Truck - \$890,000
 - Replacement Fire Engine - \$400,000
 - Protective gear for each volunteer - \$3,000
- The state does not pay for local fire services.
- City revenues to operate go up and down. The need to provide good equipment for public safety services is consistent. The city is seeking a new source of reliable funding just for public safety.

Tax Rates in other Communities

Sales tax in Orland is currently 7.5%. Only 1% stays in Orland. Most cities in California have a local sales tax of up to 2.5%.

Common in Northern California is ½% resulting in a total sales tax of 8%.

Measure A would result in 8% for Orland.

Corning, Dunsmuir, Paradise, Wheatland	8%
Proposed for Orland and Redding	8%
Red Bluff, Williams, Mt. Shasta, Weed & Yreka	7.75%
Oroville (proposed), Sacramento	8.5%
Woodland	8.25%
Ukiah	8.125%

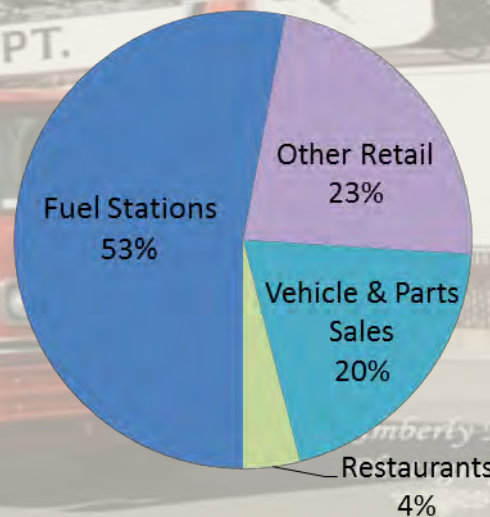
Why a Sales tax?

Local elected leaders feel that a sales tax in this case is more appropriate than a property tax.

Property taxes are only paid by property owners.

Sales taxes are paid by everyone, including visitors who use our local public safety services.

Sources of Sales Tax in Orland



Voice Your Opinion

Your City Council will host a town hall meeting about

Measure A.

[DATE]

7pm - Carnegie Center

912 Third St.

Have any Questions?

Please feel free to contact us.

City Hall:

Phone: (530) 865-1600

Email:

citymanager@cityoforland.com

Orland * Measure A

½ % Local Sales Tax

**\$300,000 new
funding for OVFD**

**+ Police, Fire &
Public Works**

Orland * Measure A

Adds:

½ ¢ to \$ 1.00

5 ¢ to \$ 10.00

50 ¢ to \$100.00

Orland * Measure A

EXEMPT:

Groceries

Medicines

Services

Orland * Measure A

Hold Your Elected Representatives Accountable:



**Annual Report of
Measure A Results**



Elections

Orland * Measure A

Measure A

Stays Local !

Not Sacramento

Not Washington DC

Orland * Measure A

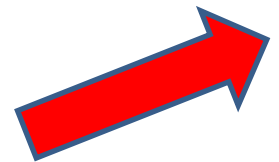
Why ??

Ladder Truck \$890,000

Fire Engine \$400,000

No State Funds Ø

Public Safety Needs



Orland * Measure A

Local Sales Taxes:

Corning, Paradise: 8 %

Red Bluff, Williams: 7¾%

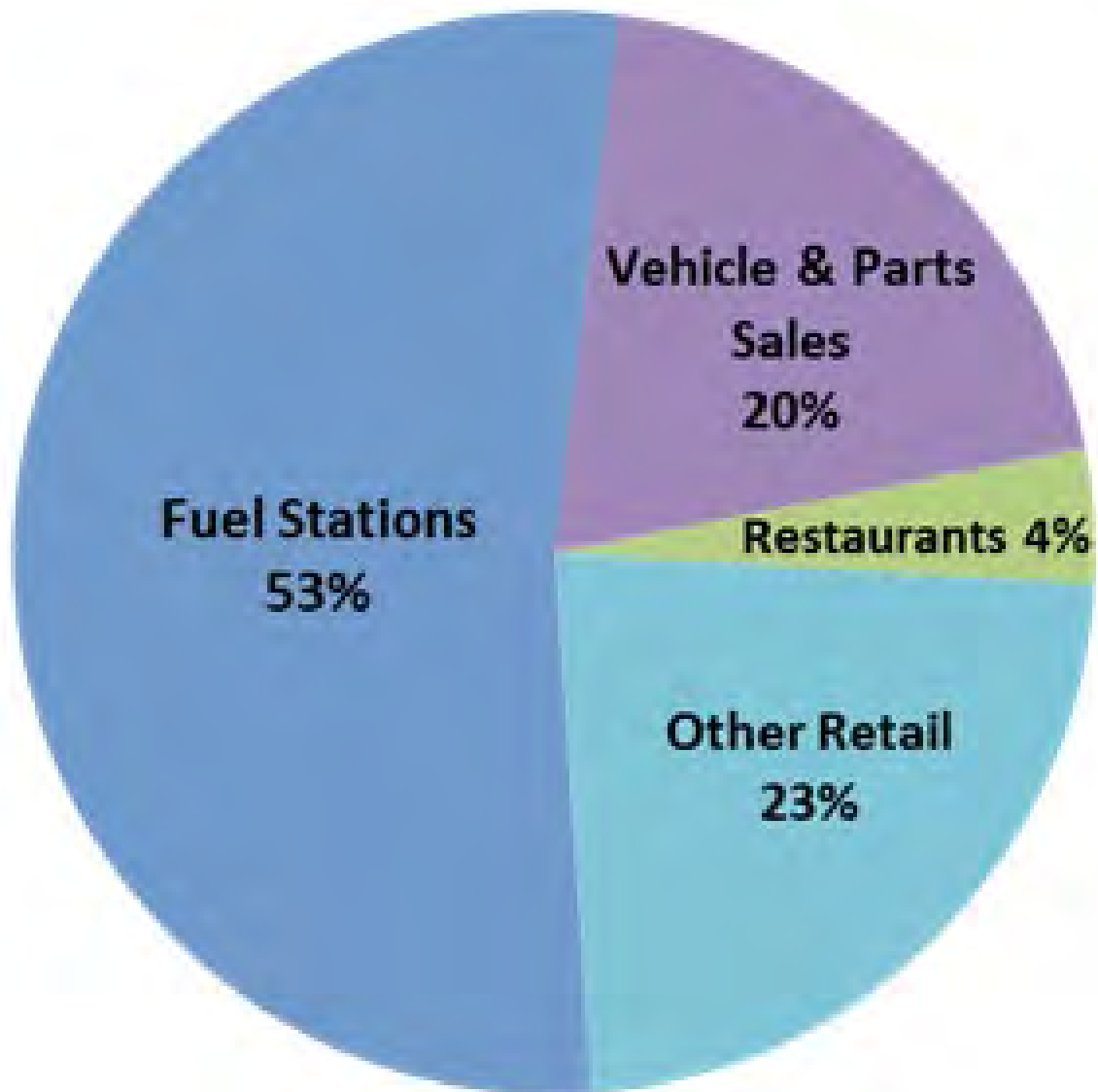
Sacramento: 8½%

Orland today: 7½%

88 sales tax measures on Nov 8th CA ballots

Orland * Measure A

Orland Sales Tax Sources:



The City Council has placed a measure on the November 8, 2016, ballot for consideration by Orland voters. Measure ___ pertains to a 0.5 percent transactions and use tax (sales tax).

This FAQ below attempts to answer some common questions regarding the City of Orland's ballot measure.

What would Measure ___ do?

Measure ___ would implement a 0.5 (i.e., one-half of one penny) percent transactions and use tax within the City of Orland effective April 1, 2017. The City Council has publicly committed that the first \$300 thousand of revenue from this local tax will become new equipment funding for the Orland Volunteer Fire Department.

What is a transactions and use tax?

A transactions and use tax is essentially the sales tax that we all pay now, but there are some minor differences. One difference is that the tax on large items, such as cars and trucks, is based on where the item will be used. Please see the California Board of Equalization's website for more information.

How does the current sales tax rate in Orland compare to other California cities?

The sales tax rate in Orland is currently 7.5 percent. That figure will actually decrease to 7.25% at the end of 2016 per the terms of Proposition 30. Passed by voters in November 2012, the Proposition increased the statewide sales tax by 0.25 percent for four years. No other city in California has a sales tax rate that is lower than Orland's sales tax rate. Many California cities have a higher sales tax than Orland's sales tax rate. Corning, Paradise, and Williams have local add-on sales taxes similar to the one proposed for Orland.

How will a transactions and use tax impact me?

Measure ___ would essentially increase the sales tax rate in Orland by one-half of one percent. For example, if you purchased \$10 of taxable goods, a 0.5 percent transactions and use tax would cost you an additional 55 cents at the cash register.

If Measure ___ is approved by Orland voters, the sales tax rate in Orland would be 7.75 percent beginning on April 1, 2017 (i.e. only 0.25 percent more than the current sales tax rate of 7.5 percent in Orland today). That is because a portion of the 0.5 percent transactions and use tax will be offset by the 0.25 percent decrease associated with Proposition 30.

How long would the transactions and use tax be in place?

The transactions and use tax would be in effect indefinitely. Only the voters of Orland have the authority to change or end the local sales tax.

How much revenue will a transactions and use tax generate each year?

It is anticipated that a transactions and use tax would generate approximately \$500 thousand of revenue per year that could be utilized to improve public safety in our community. A significant amount of this revenue would be generated by visitors and other shoppers that live outside of the City of Orland. The revenue from this tax would be audited each year and an annual report would be prepared to ensure transparency and accountability.

How will I know how the money was spent?

The City will publish an annual report to ensure transparency and accountability. The report will be posted on the City website and distributed to the media, showing how much revenue the tax generated and how the funds were spent.



Date: January 23, 2024
 To: Honorable Mayor and Councilmembers
 From: Joe Bettencourt, Community Development & Services Director
 Marti Brown, City Manager
 Subject: Recreation Division - Programs & Activities

Recommendation:

Direct staff to hire a contract replacement for the Recreation Manager position and continue recreational programming as usual or suspend all recreation programs and activities to achieve cost savings until city revenues improve (e.g., remaining FY 2023-24 and FY 2024-25).

Rationale for Recommendation:

The City’s Recreation Manager recently resigned. As the only permanent employee in the Recreation Division and given the status of the City’s budget, the Council may wish to temporarily suspend recreational programming for cost saving purposes.

Background:

The current Recreation Manager is leaving city employment. Considering the City’s current financial circumstances, staff seeks policy guidance on whether to hire a replacement and continue recreation activities as currently budgeted for or suspend recreational programming and hiring a contractor to manage the City’s recreational programs until the City’s revenues improve thereby achieving additional cost savings to the General Fund and increasing Reserves.

Discussion & Analysis:

Over the course of a calendar year, the Recreation Manager coordinates the following recreational programs and activities:

Activity	Number of Participants (2023)
Spring Soccer	100
Fall Soccer	134
Summer Soccer	24
Youth Basketball	180
Jumpstart	37
Summer Swim Program*	1453

*Please note, for the Summer Swim Program, many of the same participants attend multiple days and, therefore, would have been counted multiple times. The Recreation Manager estimates that at least 30% of the swim program participants attended multiple days and sometimes nearly every day.

The total General Fund budget for Recreation Division activities is approximately \$60,000 per year (this includes the Summer Swim Program). The Recreation Division budget includes the salary for the part-time Recreation Manager and all seasonal, part-time employees (e.g., lifeguards), as well as all equipment. It's also worth noting that the \$60,000 is the Division's total annual budget after subtracting projected program fee revenue of approximately \$17K (e.g., registration for sports programs).

Fiscal Impact:

By suspending the programs and activities of the Recreation Division for the remainder of fiscal year 2023-24 and for all of fiscal year 2024-25, there would be a total cost savings to the General Fund of approximately \$90,000.



COMMENTS AND REPORTS