

City of Willows



Fiscal Year 2023-24

Operating Budget

CITY OF WILLOWS

Richard Thomas – Mayor

David Vodden – Vice-Mayor

Gary Hansen - Council Member

Casey Hofhenke – Council Member

Vacant – Council Member

Marti Brown – City Manager

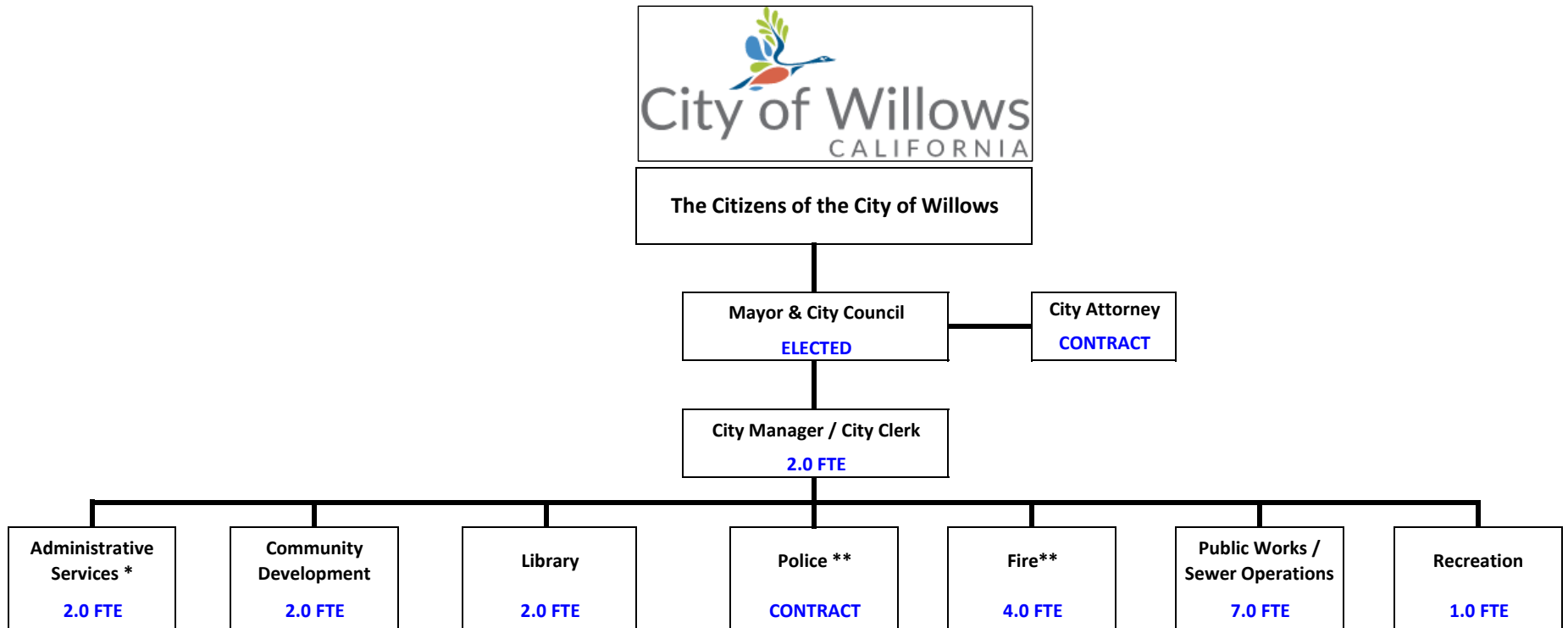
Nathan Monck – Fire Chief

Jody Meza – Library Director

Patrick Piatt – Community Development & Services Director

Lori Fahey – Accounting Manager

Natasa Pfyl – Public Works Superintendent



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

Part-Time Temporary - Programs / Functions:

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

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

** Contracted Functions - Public Safety:

- Police
- Fire Dispatch

CITY OF WILLOWS FISCAL YEAR 2023-24 BUDGET OVERVIEW

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

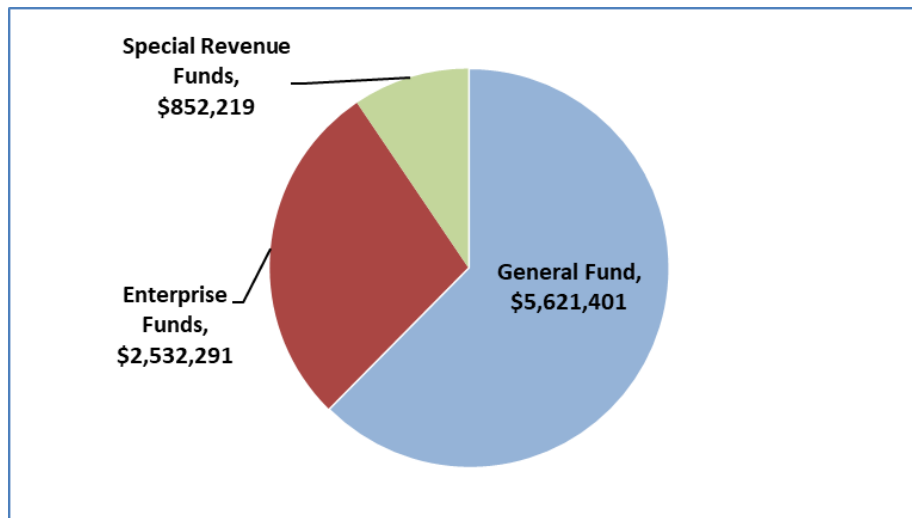
Although forecasts for revenues most impacted by the Pandemic (Sales Tax and Transient Occupancy Tax) have fully recovered from COVID Pandemic lows, factors including continued high inflation, the State budget deficit and general economic uncertainty all impact the City's current and future fiscal framework.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

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

Citywide Revenues

Total estimated revenues for FY 2023-24 decrease by approximately \$3.3 million from the FY 2022-23 estimated actuals. The decrease in overall expected revenues can be wholly attributed to the one-time collection of project-related grant and other sources for activities expected to be completed in FY 2022-23 or early FY 2023-24. These projects include Lassen Street and Pacific Avenue; and numerous fire and public works-related activities.

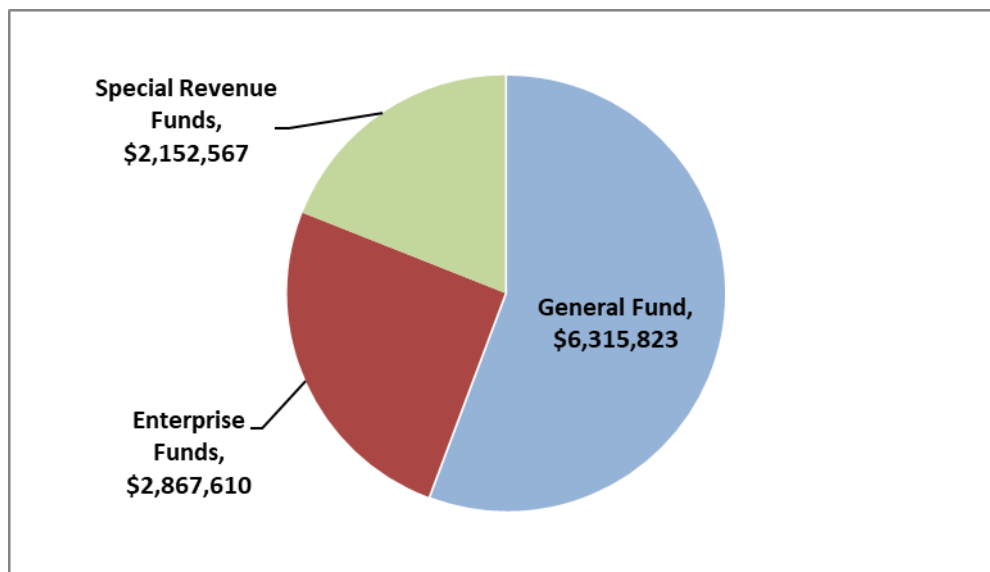
Fiscal Year 2023-24 Budgeted Operating Revenues Total Revenue = \$9,005,911



Citywide Expenditures

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

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



Taken as a whole, the above estimates indicate the City will be spending approximately \$2.3 million more than it will collect in revenue during the coming fiscal year, resulting in uses of carryover monies and fund balance earmarked primarily for capital outlay (ARPA funded) and debt service in certain funds.

The budget presented herein reviews citywide operations as accounted for in their respective funds while laying out respective financial plans for the 2023-24 fiscal year consistent with strategies and directives set forth by the City Council.

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

General Fund

FY 2023-24 General Fund Proposed Budget:

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

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

General Fund Revenues

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

For FY 2023-24, it is anticipated the General Fund will receive \$5,621,401 in total revenues. This amount assumes a 2.0% increase in property taxes and a 1.5% increase in sales taxes, the City's two largest revenue sources in the General Fund. Similarly, the City's Transient Occupancy Tax is projected to grow slightly as the economy and region recovers from the impacts of the COVID-19 Pandemic.

The General Fund revenues for FY 2023-24 also include a one-time \$340,000 transfer from the American Rescue Plan Act (ARPA) Fund to all or a portion of certain one-time expenditures previously approved. The City has receiving a total of \$1.45 million in ARPA funding, which may essentially be used towards any "Government Purpose". As such, staff is recommending the City use a portion of these funds for necessary one-time capital and deferred maintenance-related items continuing into FY 2023-24. These items are noted in the General Fund Expenditure section below.

General Fund Expenditures

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

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

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

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

Addition of 1.0 FTE Recreation Director

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

Addition of 1.0 FTE Children's Librarian

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

It should be mentioned that 25% of the staffing costs for core Public Works staff (five Maintenance Workers and one Public Works Superintendent) are budgeted in the City's Sewer Enterprise Fund. The final costing for these positions to the Sewer Fund will be facilitated on an actual basis – that is, only the hours documented by Public Works staff as having worked in Sewer Enterprise activities will be charged to the Sewer Fund. The 25% amount merely represents an estimate and is only used for budgeting purposes.

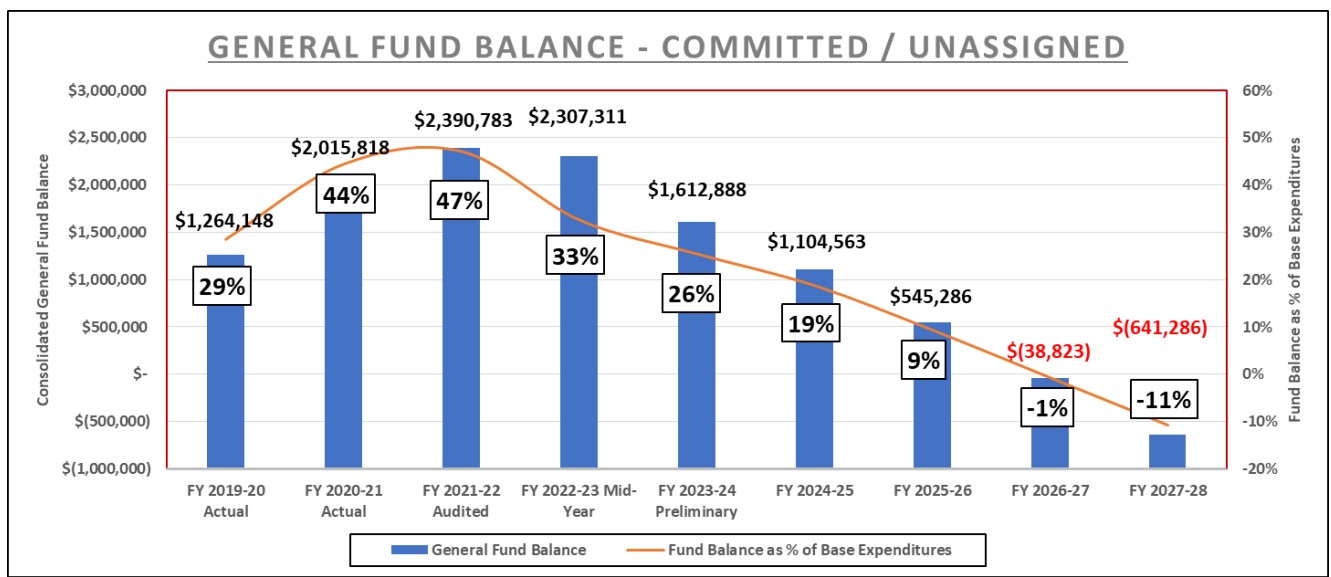
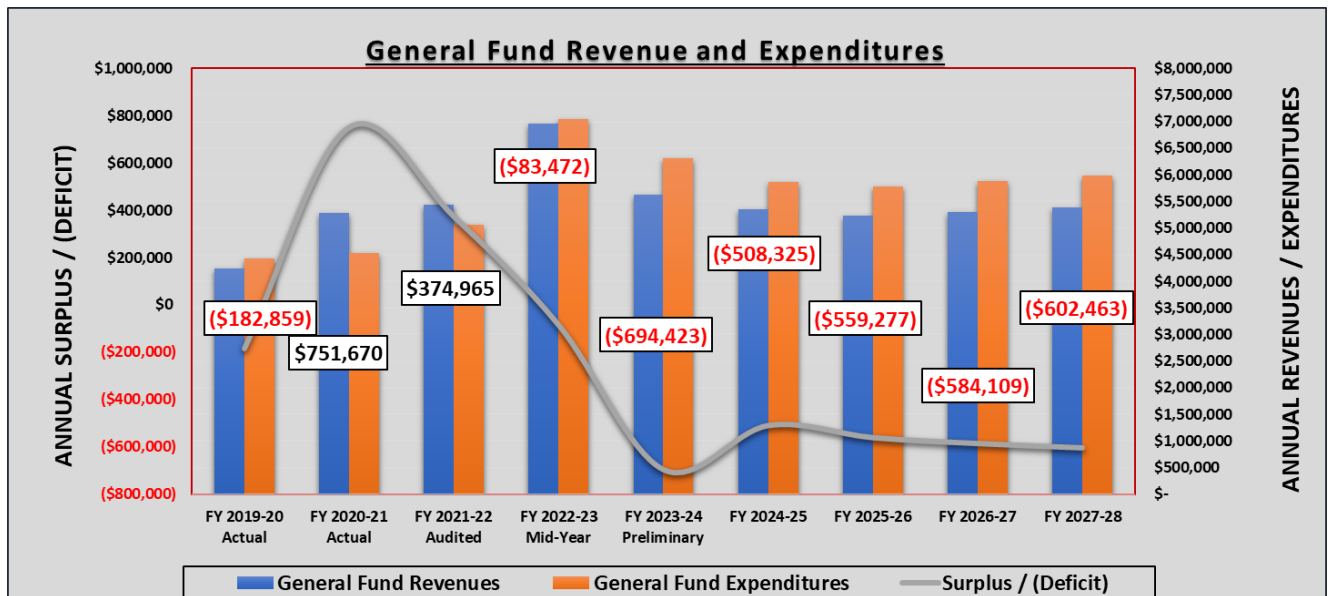
General Fund Reserves

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

- **\$ 200,000 Working Capital Reserve**
- **5,000 Capital Reserve**
- **1,407,887 Undesignated Reserves**
- **\$ 1,612,887 Total General Fund Reserves**

General Fund Forecast

The General Fund forecast which incorporates the aforementioned one-time and ongoing revenues and expenditures is shown below. Based on the forecast noted below, which incorporates a “base budget” concept of providing static service levels expected for the FY 2023-24 fiscal year into the future, the City is expected to exhaust its General Fund reserves by FY 2026-27 (see fund balance estimates in graph below). To prevent this from occurring, staff has recommended a number of opportunities to mitigate the level of reserves used for review by both the City Council and staff during FY 2023-24. These opportunities include a comprehensive review of citywide staffing; review and update of cost allocations to other funds; and revenue augmentation.



ENTERPRISE FUNDS

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

Sewer Enterprise Fund

FY 2023-24 Sewer Fund Proposed Final Budget:

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

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

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

Water Fund

FY 2023-24 Water Fund Proposed Final Budget:

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

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

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

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

SPECIAL REVENUE FUNDS - TRANSPORTATION

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

Gas Tax Funds

FY 2023-24 Gas Tax Funds Proposed Final Budget:

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

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

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

RMRA / SB-1 Funds

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

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

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

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

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

RSTP Fund

FY 2023-24 RSTP Fund Proposed Final Budget:

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

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

It is anticipated that the RSTP Fund will have approximately \$248,000 in fund balance remaining on June 30, 2024. The funds can be used towards applicable streets-related purposes.

SPECIAL REVENUE FUNDS - LIBRARY

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

County Library / Literacy Pass-Through Funds

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 121,980 | \$ 153,123 |
| FY 2023-24 Proposed Budget | \$ 121,980 | \$ 121,980 |

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

FY 2023-24 County Library Fund expenditures are projected to be approximately \$31,000 less than those anticipated for FY 2022-23. This reduction in expenditures is related to a decreased transfer out of the County Library Fund to the General Fund. The transfer out essentially covers costs related to the Willows Branch, which are wholly accounted for in the General Fund.

It is anticipated that the County Library / Literacy Funds will have a slight negative fund balance of \$261 remaining on June 30, 2024, which will ultimately be covered by funding received int he following fiscal year.

Zip Books Fund

FY 2023-24 Zip Books Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 7,528 | \$ 10,000 |
| FY 2023-24 Proposed Budget | \$ 7,528 | \$ 10,000 |

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

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

Northnet Training Fund

FY 2023-24 Northnet Training Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 1,500 | \$ 1,500 |
| FY 2023-24 Proposed Budget | \$ - | \$ 1,991 |

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

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

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

CLSA Delivery Fund

FY 2023-24 CLSA Delivery Fund Proposed Final Budget:

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

Revenues anticipated to be received in the CLSA Delivery Fund have been updated to account for E-Rate revenues anticipated to be received during FY 2023-24. Expenditures for broadband costs are at the level incurred in the prior year.

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

SPECIAL REVENUE FUNDS – MISCELLANEOUS OPERATIONAL

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

Certified Access (ADA) Fund

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 2,000 | \$ - |
| FY 2023-24 Proposed Budget | \$ 2,000 | \$ - |

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

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

Willows Lighting & Landscaping Fund

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

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

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

It is anticipated that the Willows Lighting & Landscaping Fund will have approximately \$45,200 in fund balance remaining on June 30, 2024, which may be used towards any applicable expenditure as discussed in the annual Engineer's Report.

Recreation Reimbursement Fund

Fiscal activity in the Recreation Reimbursement Fund has been added to the City's General Fund beginning in FY 2022-23. The General Fund accounts for all recreation activity citywide. The Recreation Reimbursement Fund will be closed in FY 2023-24.

Recreation Cultural Fund

Fiscal activity in the Recreation Cultural Fund has been added to the City's General Fund beginning in FY 2022-23. The General Fund accounts for all recreation activity citywide. The Recreation Cultural Fund will be closed in FY 2023-24.

Community Discretionary Fund

FY 2023-24 Community Discretionary Fund Proposed Final Budget:

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

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

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

Mall Maintenance Fund

FY 2023-24 Mall Maintenance Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ - | \$ 500 |
| FY 2023-24 Proposed Budget | \$ - | \$ 8,800 |

Mall Maintenance Fund appropriations are carried over from FY 2022-23 in the amount of \$8,800 and are anticipated to be used towards applicable costs.

It is anticipated that the Mall Maintenance Fund will have approximately \$13,700 in fund balance remaining on June 30, 2024.

State Recycling Grant Fund

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ - | \$ - |
| FY 2023-24 Proposed Budget | \$ - | \$ - |

There are no revenues or expenditures recommended in the State Recycling Grant Fund. To the extent any grant funding is received, these funds may be used towards applicable recycling expenditures.

It is anticipated that the State Recycling Grant Fund will have approximately \$9,000 in fund balance remaining on June 30, 2024, which may be used towards any recycling-related (equipment purchases, etc.) purpose.

SPECIAL REVENUE FUNDS – CDBG / HOUSING

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

CDBG Housing Fund

FY 2023-24 CDBG Housing Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 7,500 | \$ 7,500 |
| FY 2023-24 Proposed Budget | \$ 7,500 | \$ 7,500 |

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

It is anticipated that the CDBG Housing Fund will have no fund balance remaining at the end of the fiscal year as all amounts are defederalized.

HOME Program Income Fund

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ - | \$ 3,400 |
| FY 2023-24 Proposed Budget | \$ - | \$ - |

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

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

CDBG Over-the-Counter Loan Fund

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

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

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

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

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

SPECIAL REVENUE FUNDS – PROJECTS

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

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

Basin Street Fund

FY 2023-24 Basin Street Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 250,405 | \$ 174,912 |
| FY 2023-24 Proposed Budget | \$ - | \$ 174,912 |

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

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

EDA Grant Fund

FY 2023-24 EDA Grant Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ - | \$ 122,937 |
| FY 2023-24 Proposed Budget | \$ - | \$ - |

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

SB-2 Grant Fund

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 102,995 | \$ - |
| FY 2023-24 Proposed Budget | \$ - | \$ - |

The SB-2 Grant Fund accounts for project activity associated with SB-2 grant eligible activity. There are no revenue or expenditures anticipated for this fund during FY 2023-24. It is anticipated that this fund will be closed out at the end of FY 2022-23.

USDA RDBG Grant Fund

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

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 75,000 | \$ 75,000 |
| FY 2023-24 Proposed Budget | \$ 95,000 | \$ 95,000 |

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

HOME Grant Fund

FY 2023-24 HOME Grant Fund Proposed Final Budget:

| | Revenues | Expenditures |
|------------------------------|-----------------|---------------------|
| FY 2022-23 Estimated Actuals | \$ 10,794 | \$ 2,500 |
| FY 2023-24 Proposed Budget | \$ - | \$ 2,500 |

The HOME Grant Fund accounts for project activity associated with the Sycamore Street Apartments project. Both revenues and expenditures have been updated to account for fiscal activity to date. Anticipated expenditures for FY 2023-24 include loan monitoring costs related to the Sycamore Street Apartments Loan. It is anticipated that this fund will continue into the future to account for future loan payments.

SPECIAL REVENUE FUNDS – IMPACT FEES

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

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

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

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

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

COVID-19 / ARPA FUND

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

COVID-19 / ARPA Fund

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

Revenues into the ARPA Fund where received in FY 2021-22 and FY 2022-23. There are not revenues anticipated for FY 2023-24. The expenditure plan for the ARPA funding is noted in the table below:

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

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

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

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

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

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

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

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

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

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

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

Departmental Expenditure Account Detail

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

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

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

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

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

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

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

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

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

City of Willows
Departmental Expenditure Budget
Department 60 - Planning - FY 2023-24

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

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

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

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

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

City of Willows
Departmental Expenditure Budget
Department 90 - Building - FY 2023-24

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

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

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

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

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

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

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

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

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

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

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

City of Willows
Departmental Expenditure Budget
Department 138 - Parks & Public Works FY 2023-24

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Expenditure Detail

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

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

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

Operations & Maintenance

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

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

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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

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

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

Capital Expenditure Detail

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