
Willows Monthly - July 2022

Special Edition: FY 2022-23 Budget



FY 2022-23 BUDGET Highlights

- Budget Quick Facts
- General Fund Revenues & Expense
- Seven Year Financial Forecasting Model
- Organizational Structure & Changes
- New Budget Items & Structural Changes

BUDGET QUICK FACTS

General Fund Balances:

- July 1, 2021 Audited Starting Fund Balance - \$2,052,952
- July 30, 2023 Projected Ending Fund Balance - \$2,129,587

- Total Projected General Fund Reserve - \$2,197,324 (38.5%)

Total Operating Budgeted Revenues:

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

Total Operating Budgeted Expenditures:

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

Department Budgets:

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

Notes:

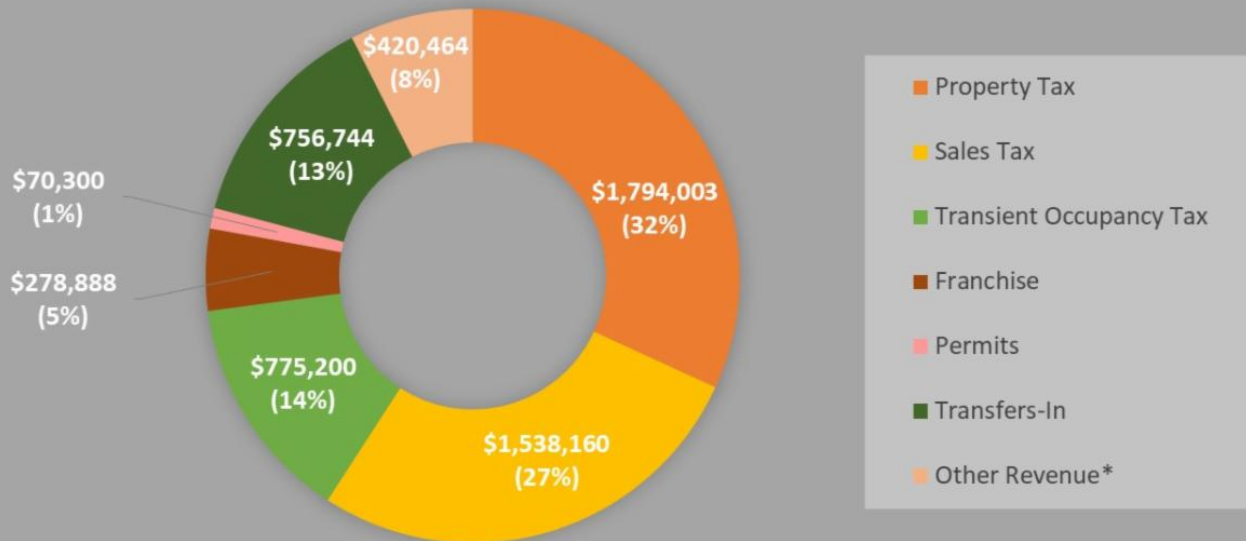
- Administration includes City Manager and City Clerk positions.
- Community Development & Services includes Building, Planning, Code Enforcement, Engineering, Fleet, Facilities, Public Works, Sewage and Recreation.
- General Office includes citywide contracts, services and purchases such as the City's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

GENERAL FUND REVENUES & EXPENSES

Revenues

As the chart below indicates, the majority of the City's revenues are derived from property, sales and transient occupancy taxes totaling \$4,107,363. The remaining revenues are derived from franchises, permits, transfers in and other revenues (e.g., licenses, fines).

**FY 2022-23 Adopted Budget
General Fund Revenue (\$5,633,759)**

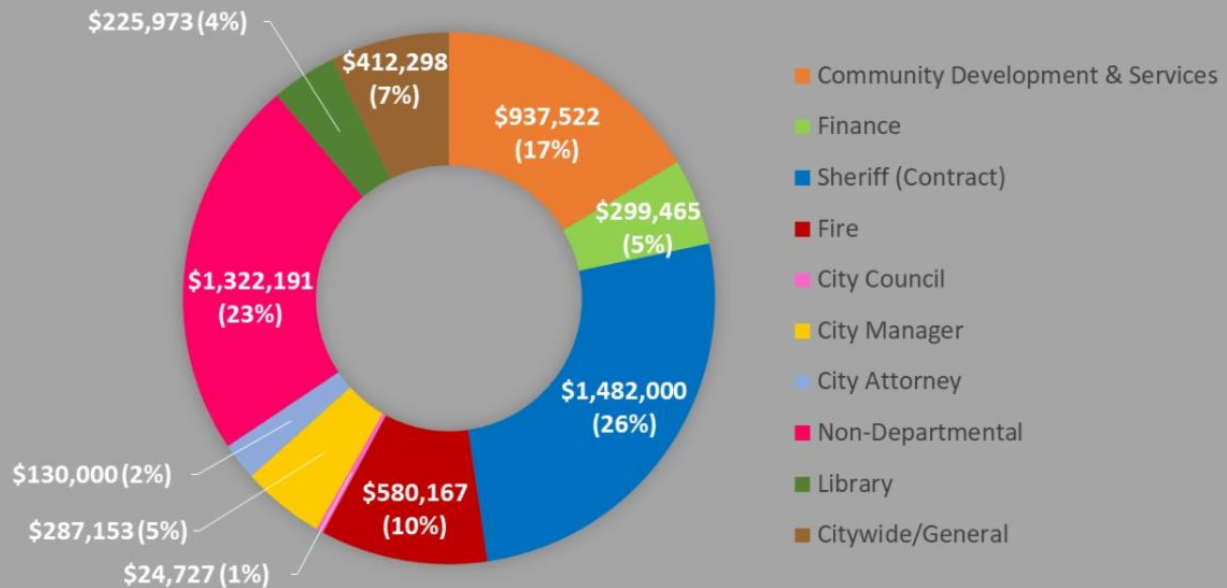


*Other Revenue includes: Licenses, Fines & Forfeitures, Interest & Rentals, From Other Agencies, and Service Charges.

Expenditures

As the chart below illustrates, the majority of the City's expenditures include the City's contract for police/Sheriff services, debt service and capital outlay, Community Development & Services (e.g., Building, Planning, Engineering, Code Enforcement, Public Works), Fire, and Citywide/General Office (e.g., IT and HR contracts).

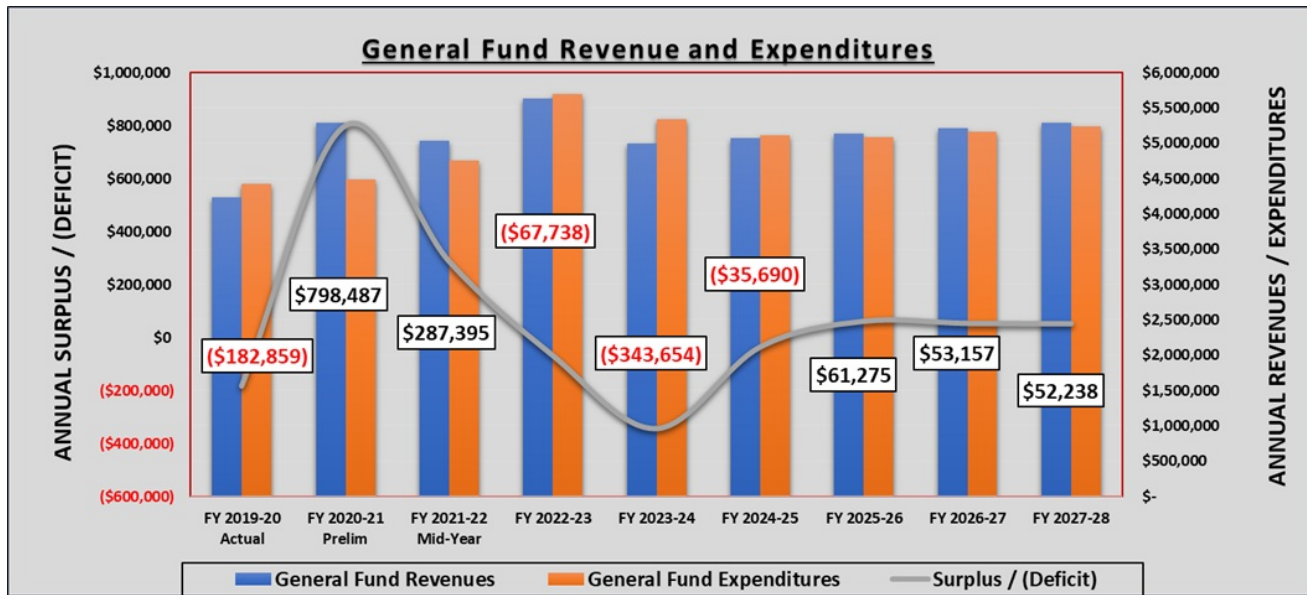
**FY 2022-23 Adopted Budget
General Fund Expenditure (\$5,701,496)**



SEVEN-YEAR FINANCIAL FORECASTING MODEL

As the forecasting model below shows, there was a significant surplus increase in 2021-22 due to several one-time revenue sources including monies from the sale of the City's Rule 20A credits to PG&E for a little more than \$400,000. It's also worth noting that the projected deficit in FY 2023-24

is due to additional one-time expenditures identified by staff that are not specifically funded by another source. However, those projected one-time expenses start to even out and are projected to result in a surplus in futures years. Please note, the model does not include the one-time funds the City received in 2021-22 and will receive in 2022-23 from the American Rescue Plan Act (ARPA) totaling \$1,452,552.



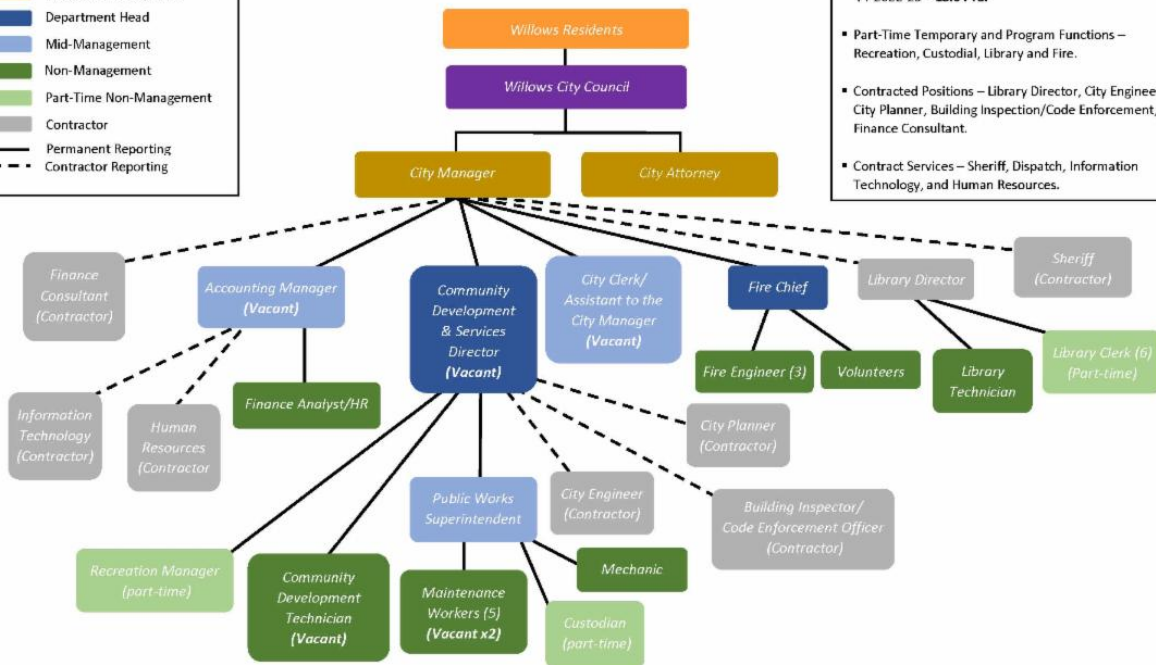
ORGANIZATIONAL STRUCTURE & CHANGES

The following charts show the Council approved organizational charts by position and by function, and include the following changes from prior year's chart:

- Changed City Manager's Office department title to Administration Department and moved the City Manager and new mid-management City Clerk/Assistant to the City Manager positions into this department.
- Continued with finance consulting while concurrently recruiting for vacant Accounting Manager position.
- Changed Administration Services Department title to Finance Department.
- Moved management of IT and HR contracts to Finance Department.
- Moved Planning, Engineering and Code Enforcement Divisions into the Community Development & Services Department along with the already existing Building, Public Works, Facilities, Fleet and Sewage Divisions.



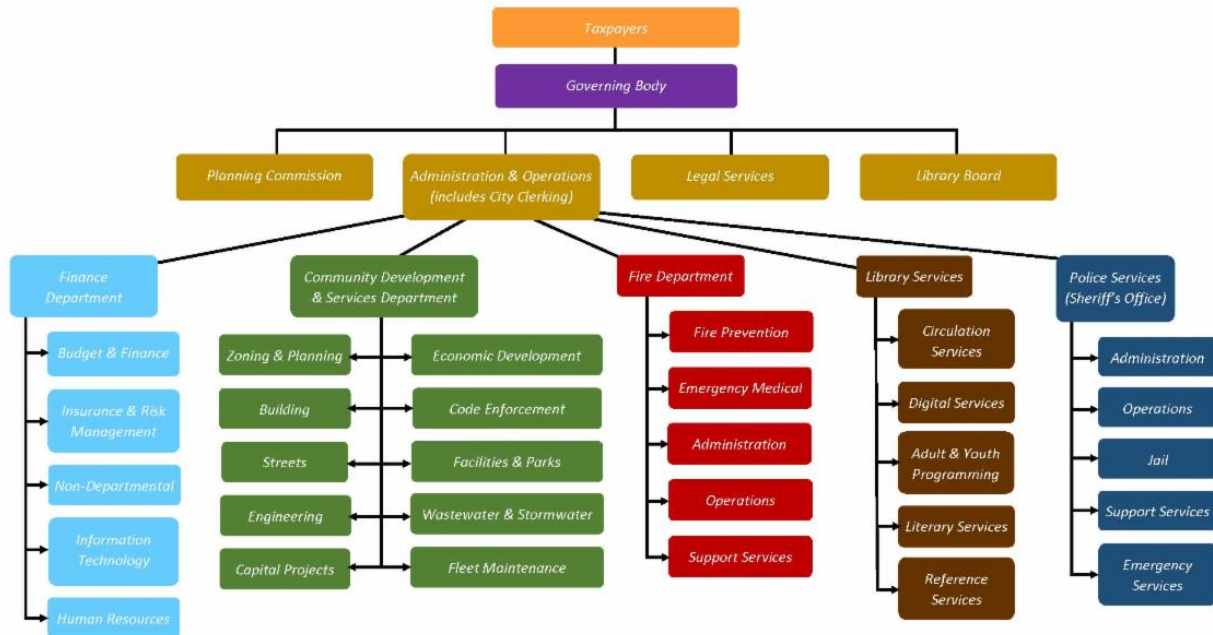
**City of Willows
Organizational Chart (by Position)**



FY 2022-23 - Funded Positions and Contract Services

- Total Full-Time Funded Positions FY 2022-23 – 18.0 FTE.
- Part-Time Temporary and Program Functions – Recreation, Custodial, Library and Fire.
- Contracted Positions – Library Director, City Engineer, City Planner, Building Inspection/Code Enforcement, Finance Consultant.
- Contract Services – Sheriff, Dispatch, Information Technology, and Human Resources.

**City of Willows
Organization Chart (by Function)**



New Budget Items & Structural Changes

Budgeted New Positions (fully loaded cost):

- Community Development & Services Director = \$134, 201
- Accounting Manager = \$114,291
- City Clerk/Assistant to the City Manager* = \$93,000

- 2.0 FTE Maintenance Workers = \$97,492

*This position and new salary schedule were approved after the budget was adopted.

One-Time Capital Outlay

Citywide - \$235,000

- Update Master Fee Schedule - \$30,000
- Change and upgrade City's financial software - \$55,000
- Update Municipal Code - \$150,000

Fire Department Equipment - \$90,000

- Thermal Imaging Camera - \$12,000
- Defibrillator - \$6,500
- Structural Firefighting Equipment - \$10,500
- Hoses/Nozzles - \$55,000
- Mini-Split AC Unit - \$6,000

Public Works Department Equipment - \$435,000

- Upgrade Audio/Visual in Council Chambers - \$25,000
- Flat Bed Truck - \$60,000
- Dump Truck - \$100,000
- Side-by-Side (x2) - \$30,000
- Backhoe - \$110,000
- Civic Center Repairs - \$100,000
- Security Gate @ Corporation Yard - \$10,000

Structural Budget Changes

- Move City Clerk position into City Manager's Office.
- Integration of "Citywide" Department to include Human Resources, Information Technology, Insurance, CalPERS debt, etc...
- Integrate Willows Library Budget into the General Fund – Bayliss and Elk Creek Libraries to be managed by City of Orland in FY 2022-23.
- Integrate all Recreation Division budgets into the General Fund (e.g., fees and expenditures).
- Develop cost allocation methodology for citywide administrative costs to other applicable funds (e.g., management, information technology, human resources).
- Confirm cost allocation methodology for core Parks, Public Works positions to the Sewer Fund (e.g., Superintendent of Public Works, 5.0 FTE Maintenance Workers).

City Of Willows

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