



# Willows City Council Special Meeting

January 12, 2022  
Willows City Hall  
6:00 p.m.

City Council  
Larry Domenighini, Mayor  
Gary Hansen, Vice Mayor  
Kerri Warren, Council Member  
Jeff Williams, Council Member  
Robert Griffith, Council Member

City Manager  
Marti Brown

City Clerk  
Tara Rustenhoven

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

## Agenda

**PLEASE NOTE:** Pursuant to the December 13, 2021 Order of the California Department of Public Health, **Masks are required for all individuals in all indoor public settings, regardless of vaccination status from December 15, 2021 through January 15, 2022.** All persons in attendance at this meeting are required to wear a mask unless specifically exempted in the CDPH Order. Surgical masks or higher-level respirators are recommended. If you have questions or for more information about this mandatory requirement please consult the CDHP Mask Order and related Mask Guidance and Frequently Asked Questions at: <https://tinyurl.com/b4yvum6r>

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **PUBLIC COMMENT**

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

5. **PRESENTATION**

a. **Updated Fiscal Year 2021-2022 Budget**

Recommended Action: Receive the updated budget presentation and provide comment, discussion and any policy direction.

6. **ADJOURNMENT**

This agenda was posted on January 11, 2022

  
Tara Rustenhoven, City Clerk

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

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

*The City of Willows is an Equal Opportunity Provider*



# PRESENTATIONS



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Date: January 12, 2022  
To: Honorable Mayor and Councilmembers  
From: Andy Heath, Finance Consultant  
Marti Brown, City Manager  
Subject: Updated FY 2021-2022 Budget

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**Recommendation:**

Receive the updated budget presentation and provide comment, discussion and any policy direction.

**Rationale for Recommendation:**

The FY 2021-22 budget as adopted in June 2021 required cleanup and updating in order to determine the City's General Fund Reserve, revenues and expenditures, fund balances and cashflow.

**Background:**

Shortly after the appointment of the Interim City Manager in July 2021, the City's Finance Consultant, Andy Heath, was hired to review the City's approved budget, General Fund Reserve, revenues, expenditures, approach to budgeting and internal controls. The intent was to confirm that the City's budgeting process was being achieved in a transparent manner and it was instituting best municipal accounting and finance practices. Upon initial review, it was determined that significant revisions were necessary and the budget should be reconstructed.

**Discussion & Analysis:**

These past several months have been spent rebuilding the budget, including corrections to journal entries, reconciliations, and transfers. The Budget update also includes accounting for funds and revenue streams that were previously not included in the budget; focusing on Fund Accounting (rather than Department Accounting); accounting for all Funds, including Special Funds – not just the General and Sewage Funds, one-time accruals, and debt service payments; and reviewing cost allocation of staff time.

The attached updated budget delivers greater transparency, and an accurate reflection of the City's current financial status and accounting of all revenues and expenditures.

**Attachments:**

- Attachment 1: FY 2020-21 – Budgeted Revenues/Expenditures/Fund Balances
- Attachment 2: FY 2020-21 – General Fund Revenue and Expenditure Detail
- Attachment 3: FY 2020-21 – Department Expenditure Budget
- Attachment 4: FY 2020-21 – Fund Revenues and Expenditures

**City of Willows  
Budgeted Revenues / Expenditures / Fund Balance  
Fiscal Year 2021-22 Updated Budget**

	<u>ESTIMATED BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
<b>General Fund</b>	\$ 1,964,160	\$ 4,694,385	\$ 4,558,149	\$ 2,100,396	\$ 136,236	\$ 5,000
<b>Enterprise Funds</b>						
318 / 321 - Sewer	\$ 860,569	1,829,734	\$ 1,163,470	\$ 1,526,833	\$ 666,264	\$ -
325 - Water	6,464	7,500	6,192	7,772	1,308	-
<i>Total Enterprise Funds</i>	<u>\$ 867,033</u>	<u>\$ 1,837,234</u>	<u>\$ 1,169,662</u>	<u>\$ 1,534,605</u>	<u>\$ 667,572</u>	<u>\$ -</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 - Gas Tax	\$ 388,899	\$ 151,997	\$ 161,930	\$ 378,966	\$ (9,933)	\$ 70,000
306 / 311 - RMRA (SB-1)	222,404	120,258	100,000	242,662	20,258	100,000
310 - RSTP	274,755	87,195	60,000	301,950	27,195	60,000
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	5,406	148,000	153,406	-	(5,406)	-
341 - ZIP Books	23,204	11,000	8,800	25,404	2,200	-
350 - Northnet Training	4,768	3,100	3,100	4,768	-	-
352 - CLSA Delivery	16,871	14,910	16,000	15,781	(1,090)	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	8,031	2,200	1,000	9,231	1,200	-
313 - Willows Lighting & Landscaping	42,106	25,250	33,606	33,750	(8,356)	-
322 - Recreation Reimbursement	5,692	13,050	22,626	(3,884)	(9,576)	-
323 - Recreation Cultural	744	-	-	744	-	-
330 - Community Discretionary	63,883	20,000	40,000	43,883	(20,000)	-
331 - Mall Maintenance	23,204	-	8,800	14,404	(8,800)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	20,000	20,000	-	-	-
347 - HOME Program Income	2,331	3,100	3,100	2,331	-	-

**City of Willows**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2021-22 Updated Budget**

	<u>ESTIMATED BEGINNING FUND BALANCE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Plan / Outlay</u>
<b>PROJECT</b>						
324 - USDA Biomass	-	-	-	-	-	-
326 - CDBG Over-the-Counter	(22,245)	108,405	121,499	(35,339)	(13,094)	121,499
327 - Basin Street	126,943	535,715	725,562	(62,904)	(189,847)	-
329 - EDA Grant	(387,216)	257,696	-	(129,520)	257,696	-
343 - SB-2 Grant	(24,199)	74,199	50,000	-	24,199	-
398 - CDBG HOME Grant	(8,461)	2,033	12,840	(19,268)	(10,807)	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fees	129,015	673	65,938	63,750	(65,265)	-
358 - Police Impact Fees	60,278	327	-	60,605	327	-
360 - Storm Drainage Impact Fees	129,604	436	-	130,040	436	-
361 - Streets Impact Fees	180,783	485	-	181,268	485	-
362 - Parks Impact Fees	333,153	111	-	333,264	111	-
363 - I-5 Interchange Impact Fees	387,352	260	-	387,612	260	-
364 - Library Impact Fees	141,490	-	-	141,490	-	-
<i>Total Special Revenue Funds</i>	<u>\$ 2,137,764</u>	<u>\$ 1,600,400</u>	<u>\$ 1,608,207</u>	<u>\$ 2,129,957</u>	<u>\$ (7,807)</u>	<u>\$ 351,499</u>
<i>Total Citywide</i>	<u>\$ 4,968,957</u>	<u>\$ 8,132,019</u>	<u>\$ 7,336,018</u>	<u>\$ 5,764,958</u>	<u>\$ 796,001</u>	<u>\$ 356,499</u>

City of Willows  
 Fiscal Year 2021-22 Proposed Budget  
 General Fund Revenue and Expenditure Detail

	ACTUAL FY 2019-20	PRELIMINARY ACTUAL FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>REVENUES</b>				
Taxes	\$ 3,677,781	\$ 4,064,760	\$ 3,679,000	\$ 3,810,000
Franchises	205,249	247,366	195,000	277,500
Licenses	20,310	31,158	20,000	20,000
Permits	79,819	98,007	55,300	70,300
Fines & Forfeitures	13,304	6,331	5,000	7,633
Interest & Rentals	44,664	49,610	37,000	53,000
Other Government Agencies	22,061	533,403	22,936	188,186
Service Charges	121,345	126,586	140,440	127,090
Other Revenues	47,301	19,465	6,000	6,000
Transfers-In	5,000	217,874	25,500	134,676
<b>Total Revenues</b>	<b>\$ 4,236,834</b>	<b>\$ 5,394,560</b>	<b>\$ 4,186,176</b>	<b>\$ 4,694,385</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 22,961	\$ 5,298	\$ 26,933	\$ 25,380
20 - City Attorney	54,174	333,201	45,000	165,000
30 - City Manager	44,977	42,284	218,172	200,436
50 - Finance	261,753	367,021	315,481	178,523
60 - Planning	70,476	91,522	56,089	105,880
70 - General Office	161,663	166,554	222,759	296,371
80 - Civic Center	33,320	23,370	29,213	28,354
90 - Building	177,008	194,046	194,217	163,280
100 - Police	1,515,221	1,745,993	1,674,224	1,482,914
110 - Engineering	6,676	13,050	10,000	20,000
120 - Library	204,144	246,516	228,380	231,427
130 - Recreation	96,592	35,132	109,289	15,515
135 - Swimming Pool	38,837	11,174	23,409	22,740
138 - Parks & Public Works	374,929	363,439	444,754	405,028
140 - Parks Maintenance	45,906	55,841	49,461	39,388
145 - Mall Maintenance	9,610	-	-	-
146 - Museum Maintenance	2,118	1,039	2,500	2,500
150 - Fire	878,654	784,277	858,127	534,405
160 - Public Works / Streets	42,869	49,233	55,317	34,100
170 - Storm Drains:	5,225	4,834	7,613	4,950
400 - Capital Outlay	260,603	8,018	5,000	5,000
Fund 305- Debt Service	-	-	-	596,958
8000 - Transfers Out	111,977	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,419,693</b>	<b>4,541,842</b>	<b>4,575,938</b>	<b>4,558,149</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (182,859)	852,718	(389,762)	136,236
Beginning Fund Balance	\$ 1,294,301	1,111,442	1,964,160	1,964,160
Ending Fund Balance	\$ 1,111,442	1,964,160	1,574,398	2,100,396
<b>Less - Fund Balance Assigned for:</b>				
Working Capital	\$ 200,000	200,000	200,000	200,000
Capital Projects	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 906,442	1,759,160	1,369,398	1,895,396



**City of Willows**  
**FY 2021-22 Updated Budget**  
**General Fund Revenue Detail**

<u>Description</u>	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>ACTUAL</u> <u>FY 2020-21</u>	<u>CURRENT</u> <u>BUDGET</u> <u>FY 2021-22</u>	<u>UPDATED</u> <u>BUDGET</u> <u>FY 2021-22</u>
Property Taxes	\$ 861,112	\$ 900,634	\$ 880,000	\$ 915,000
Property Tax in Lieu of Vehicle License Fee	620,286	644,875	630,000	657,000
Sales Taxes	1,414,514	1,666,674	1,500,000	1,508,000
Transient Occupancy Taxes	762,924	840,303	650,000	715,000
Real Property Transfer Tax	18,945	12,274	19,000	15,000
<b>TOTAL TAXES</b>	<b>\$ 3,677,781</b>	<b>4,064,760</b>	<b>3,679,000</b>	<b>3,810,000</b>
Franchise - Gas & Electric	\$ 54,920	58,631	52,000	58,500
Franchise - Water	48,055	48,317	47,000	47,000
Franchise - Cable TV	35,544	37,251	34,000	37,000
Franchise - Garbage	66,730	103,167	62,000	135,000
<b>TOTAL FRANCHISES</b>	<b>\$ 205,249</b>	<b>247,366</b>	<b>195,000</b>	<b>277,500</b>
Business Licenses	\$ 20,310	31,158	20,000	20,000
<b>TOTAL LICENSES</b>	<b>\$ 20,310</b>	<b>31,158</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	\$ 1,050	969	1,300	1,300
Encroachment Permits	4,728	6,689	4,000	4,000
Building Permits	74,041	90,349	50,000	65,000
<b>TOTAL PERMITS</b>	<b>\$ 79,819</b>	<b>98,007</b>	<b>55,300</b>	<b>70,300</b>
Traffic Fines	\$ 6,299	5,110	5,000	7,500
Other Fines	7,005	1,221	-	133
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 13,304</b>	<b>6,331</b>	<b>5,000</b>	<b>7,633</b>
Building Rents and Leases	\$ 26,310	39,200	27,000	43,000
Interest Earnings	18,277	11,521	10,000	10,000
Gain / Loss on Sale of Securities	77	(1,111)	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 44,664</b>	<b>\$ 49,610</b>	<b>\$ 37,000</b>	<b>\$ 53,000</b>

**City of Willows**  
**FY 2021-22 Updated Budget**  
**General Fund Revenue Detail**

Description	ACTUAL FY 2019-20	PRELIMINARY ACTUAL FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
Public Safety - Proposition 172	\$ 18,448	25,269	18,500	27,750
Supplemental Law Enforcement (SLESF)	-	-	-	156,000
Booking Fees	662	1,531	500	500
State Mandated Cost Reimbursement	-	-	-	-
CalTrans Street Sweeping	2,951	-	3,936	3,936
COVID Funding	-	76,651	-	-
Rule 20-B Sales	-	429,952	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 22,061</b>	<b>533,403</b>	<b>22,936</b>	<b>188,186</b>
Engineering Fees	\$ -	-	-	400
Plan Check Fees	49,279	34,690	30,000	25,000
Planning & Zoning Fees	5,547	17,021	6,000	12,000
Public Works Fees	-	121	-	-
Fire Department Fees	44,001	52,287	40,000	45,000
Scwcr Admin Fees	-	-	39,440	39,440
Weed Abatement	8,502	9,037	3,500	3,500
DIF Administration	1,369	12,461	1,500	750
Vehicle Release Fees	1,852	-	-	-
Transaction Fees	1,061	919	-	1,000
Swimming Pool Fees	9,734	50	20,000	-
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 121,345</b>	<b>126,586</b>	<b>140,440</b>	<b>127,090</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 47,301</b>	<b>19,465</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 5,000</b>	<b>217,874</b>	<b>25,500</b>	<b>134,676</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,236,834</b>	<b>\$ 5,394,560</b>	<b>\$ 4,186,176</b>	<b>\$ 4,694,385</b>

**City of Willows  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY ACTUAL FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>City Council - 10</b>				
Personal Services	\$ 16,562	3,150	\$ 16,671	\$ 16,830
Services and Supplies	6,399	2,148	10,262	8,550
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 22,961</b>	<b>5,298</b>	<b>26,933</b>	<b>25,380</b>
<b>City Attorney - 20</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	54,174	333,201	45,000	165,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 54,174</b>	<b>333,201</b>	<b>45,000</b>	<b>165,000</b>
<b>City Manager - 30</b>				
Personal Services	\$ 38,008	41,212	208,772	188,636
Services and Supplies	6,969	1,072	9,400	11,800
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 44,977</b>	<b>42,284</b>	<b>218,172</b>	<b>200,436</b>
<b>Finance - 50</b>				
Personal Services	\$ 235,535	161,827	252,631	78,523
Services and Supplies	26,218	205,194	62,850	100,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 261,753</b>	<b>367,021</b>	<b>315,481</b>	<b>178,523</b>
<b>Planning - 60</b>				
Personal Services	\$ 3,014	2,794	3,021	3,230
Services and Supplies	67,462	88,728	53,068	102,650
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 70,476</b>	<b>91,522</b>	<b>56,089</b>	<b>105,880</b>

**City of Willows  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY ACTUAL FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>General Office - 70</b>				
Personal Services	\$ 77,717	78,017	131,777	73,720
Services and Supplies	83,946	88,537	90,982	222,651
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 161,663</b>	<b>166,554</b>	<b>222,759</b>	<b>296,371</b>
<b>Civic Center - 80</b>				
Personal Services	\$ 10,169	5,543	6,407	5,548
Services and Supplies	23,151	17,827	22,806	22,806
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 33,320</b>	<b>23,370</b>	<b>29,213</b>	<b>28,354</b>
<b>Building - 90</b>				
Personal Services	\$ 114,221	119,838	125,664	98,380
Services and Supplies	62,787	74,208	68,553	64,900
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 177,008</b>	<b>194,046</b>	<b>194,217</b>	<b>163,280</b>
<b>Police - 100</b>				
Personal Services	\$ 259,634	295,605	311,310	-
Services and Supplies	1,255,587	1,450,388	1,362,914	1,482,914
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 1,515,221</b>	<b>1,745,993</b>	<b>1,674,224</b>	<b>1,482,914</b>
<b>Engineering - 110</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	6,676	13,050	10,000	20,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 6,676</b>	<b>13,050</b>	<b>10,000</b>	<b>20,000</b>

**City of Willows  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY ACTUAL FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Library - 120</b>				
Personal Services	\$ 75,629	107,761	93,218	108,502
Services and Supplies	128,515	138,755	135,162	122,925
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 204,144</b>	<b>246,516</b>	<b>228,380</b>	<b>231,427</b>
<b>Recreation - 130</b>				
Personal Services	\$ 90,814	30,508	102,562	11,945
Services and Supplies	5,778	4,624	6,727	3,570
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 96,592</b>	<b>35,132</b>	<b>109,289</b>	<b>15,515</b>
<b>Swimming Pool - 135</b>				
Personal Services	\$ 14,454	1,756	8,625	9,195
Services and Supplies	24,383	9,418	14,784	13,545
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 38,837</b>	<b>11,174</b>	<b>23,409</b>	<b>22,740</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	\$ 327,226	259,066	404,454	364,728
Services and Supplies	47,703	104,373	40,300	40,300
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 374,929</b>	<b>363,439</b>	<b>444,754</b>	<b>405,028</b>
<b>Parks Maintenance - 140</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	45,906	55,841	49,461	39,388
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 45,906</b>	<b>55,841</b>	<b>49,461</b>	<b>39,388</b>
<b>Mall Maintenance - 145</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	9,610	-	-	-
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 9,610</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Willows  
Fiscal Year 2021-22 Final Budget  
General Fund**

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY ACTUAL FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Museum Maintenance - 146</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	2,118	1,039	2,500	2,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 2,118</b>	<b>1,039</b>	<b>2,500</b>	<b>2,500</b>
<b>Fire - 150</b>				
Personal Services	\$ 700,433	580,268	681,098	379,405
Services and Supplies	178,221	204,009	177,029	155,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 878,654</b>	<b>784,277</b>	<b>858,127</b>	<b>534,405</b>
<b>Public Works / Streets - 160</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	42,491	48,661	52,317	31,100
Capital Outlay	378	572	3,000	3,000
<b>Total:</b>	<b>\$ 42,869</b>	<b>49,233</b>	<b>55,317</b>	<b>34,100</b>
<b>Storm Drains - 170</b>				
Personal Services	\$ -	-	-	-
Services and Supplies	5,225	4,834	7,613	4,950
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>\$ 5,225</b>	<b>4,834</b>	<b>7,613</b>	<b>4,950</b>
<b>Non-Departmental</b>				
Debt Service - Pension Obligation Bonds	\$ -	-	-	596,958
Capital Outlay	260,603	8,018	5,000	5,000
Transfers Out	111,977	-	-	-
<b>Total:</b>	<b>\$ 372,580</b>	<b>8,018</b>	<b>5,000</b>	<b>601,958</b>
<b>Total Appropriations - General Fund</b>				
	<b>\$ 4,419,693</b>	<b>\$ 4,541,842</b>	<b>\$ 4,575,938</b>	<b>\$ 4,558,149</b>
<b>Total Personal Services:</b>				
	<b>\$ 1,963,416</b>	<b>\$ 1,687,345</b>	<b>\$ 2,346,210</b>	<b>\$ 1,935,600</b>
<b>Total Services and Supplies:</b>				
	<b>2,083,319</b>	<b>2,845,907</b>	<b>2,221,728</b>	<b>2,614,549</b>
<b>Total Capital Outlay:</b>				
	<b>260,981</b>	<b>8,590</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Transfers Out:</b>				
	<b>111,977</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Willows  
 Departmental Expenditure Budget  
 Department 10 - City Council - FY 2021-22**

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - PT	\$ 15,000	\$ 2,474	\$ 15,000	\$ 15,000
FICA / Medicare	1,148	189	1,150	1,148
Worker's Compensation	414	487	521	682
<b><i>Total Personnel Services:</i></b>	<b>\$ 16,562</b>	<b>3,150</b>	<b>16,671</b>	<b>16,830</b>
<u>Materials &amp; Services</u>				
Special Department	\$ 57	4	1,250	1,250
Telephone	17	19	-	-
Insurance	1,596	2,125	2,212	500
Travel & Meetings	-	-	2,000	2,000
Dues	4,729	-	4,800	4,800
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 6,399</b>	<b>2,148</b>	<b>10,262</b>	<b>8,550</b>
<u>Capital Projects</u>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total City Council:</i></b>	<b>\$ 22,961</b>	<b>5,298</b>	<b>26,933</b>	<b>25,380</b>

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 20 - City Attorney**

	FY 2019-20 Actual	FY 2020-21 Preliminary	ESTIMATED FY 2021-22 Budget - Current	PROPOSED FY 2021-22 Updated Budget
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
Professional Services	\$ 45,202	\$ 244,470	\$ 35,000	\$ 140,000
Professional Services - Code Enf	8,972	88,731	10,000	25,000
<i>Total Material &amp; Services:</i>	\$ 54,174	333,201	45,000	165,000
<b>Capital Projects</b>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Support for City Attorney:</i>	\$ 54,174	333,201	45,000	165,000



City of Willows  
 Departmental Expenditure Budget  
 Department 30 - City Manager - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - FT	\$ 35,433	\$ 40,438	\$ 140,000	\$ 145,000
CalPERS	-	-	35,762	11,005
Health Insurance	1,596	774	20,000	20,800
FICA	979	-	10,710	11,831
Worker's Compensation	-	-	2,300	-
<b><i>Total Personnel Services:</i></b>	<b>\$ 38,008</b>	<b>41,212</b>	<b>208,772</b>	<b>188,636</b>
 <u>Materials &amp; Services</u>				
Auto Allowance	\$ -	-	-	2,400
Unemployment	-	-	-	-
Life Insurance	-	-	100	100
Special Department	4,730	900	1,500	1,500
Professional Services	-	-	4,800	4,800
Travel & Meetings	2,239	172	3,000	3,000
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 6,969</b>	<b>1,072</b>	<b>9,400</b>	<b>11,800</b>
 <u>Capital Projects</u>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total City Manager:</i></b>	<b>\$ 44,977</b>	<b>42,284</b>	<b>218,172</b>	<b>200,436</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 50 - Finance - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - FT	\$ 142,353	\$ 84,460	\$ 142,500	\$ 50,292
Overtime	-	68	-	-
CalPERS	55,044	50,036	67,500	3,817
Health Insurance	20,480	6,269	22,306	9,249
FICA	10,536	6,585	11,000	3,847
Worker's Compensation	6,798	7,994	9,199	11,192
Unemployment	-	6,353	-	-
Life Insurance	324	62	126	126
<b><i>Total Personnel Services:</i></b>	<b>\$ 235,535</b>	<b>161,827</b>	<b>252,631</b>	<b>78,523</b>
<u>Materials &amp; Services</u>				
Special Department	\$ 117	9,193	-	-
Small Tools	-	2,896	-	-
Vehicle Allowance	2,645	-	2,600	-
Equipment Maintenance	-	-	250	-
Professional Services	-	2,841	-	-
Contractual Services	23,456	190,264	60,000	100,000
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 26,218</b>	<b>205,194</b>	<b>62,850</b>	<b>100,000</b>
<u>Capital Projects</u>				
	-	-	-	-
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Finance:</i></b>	<b>\$ 261,753</b>	<b>367,021</b>	<b>315,481</b>	<b>178,523</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 60 - Planning - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - PT	\$ 2,800	\$ 2,595	\$ 3,000	\$ 3,000
FICA	214	199	230	230
Worker's Compensation	-	-	209	-
<b><i>Total Personnel Services:</i></b>	<b>\$ 3,014</b>	<b>2,794</b>	<b>3,439</b>	<b>3,230</b>
 <u>Materials &amp; Services</u>				
Office Expense	\$ -	70	-	-
Postage	320	119	350	350
Special Departmental	4,075	4,564	4,300	4,300
Advertising	1,412	2,423	1,000	1,000
Telephone	-	69	-	-
Professional Services	60,772	74,073	45,000	45,000
Contractual Services	-	-	-	50,000
Professional Services Dvlpmt	-	7,410	-	-
Travel & Meetings	883	-	2,000	2,000
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 67,462</b>	<b>88,728</b>	<b>52,650</b>	<b>102,650</b>
 <u>Capital Projects</u>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Planning:</i></b>	<b>\$ 70,476</b>	<b>91,522</b>	<b>56,089</b>	<b>105,880</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 70 - General Office - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20</u> <u>Actual</u>	<u>FY 2020-21</u> <u>Preliminary</u>	<u>FY 2021-22</u> <u>Budget - Current</u>	<u>FY 2021-22</u> <u>Updated Budget</u>
Salaries	\$ 47,479	\$ 43,826	\$ 54,500	\$ 51,996
CalPERS (UAAL)	-	16,969	40,439	-
CalPERS	18,058	3,656	22,500	3,947
Health Insurance (Retiree Health)	-	-	1,596	-
Health Insurance	5,912	7,022	5,772	9,206
FICA	3,722	3,623	3,800	4,419
Worker's Compensation	2,484	2,921	3,108	4,090
Unemployment	-	-	-	-
Life Insurance	62	-	62	62
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 77,717</b>	<b>78,017</b>	<b>131,777</b>	<b>73,720</b>
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<u>Materials &amp; Services</u>				
Office Expense	\$ 5,708	3,515	6,000	6,000
Postage Expense	2,320	1,251	1,800	1,800
Special Departmental	-	144	-	-
Clothing	-	8	-	-
Advertising	812	410	1,500	1,500
Telephone	2,657	3,929	4,500	4,500
Vehicle Allowance	-	-	200	200
Vehicle Maintenance	-	40	-	-
Equipment Maintenance	4,035	7,485	6,000	6,000
Professional Services	53,274	53,079	50,000	50,000
Insurance	15,140	18,676	20,982	152,651
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 83,946</b>	<b>88,537</b>	<b>90,982</b>	<b>222,651</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total General Office:</b>	<b>\$ 161,663</b>	<b>166,554</b>	<b>222,759</b>	<b>296,371</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 80 - Civic Center - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - PT	\$ 9,173	\$ 4,577	\$ 4,736	\$ 4,704
FICA	702	350	846	360
Worker's Compensation	294	616	825	484
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 10,169</b>	<b>5,543</b>	<b>6,407</b>	<b>5,548</b>
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<u>Materials &amp; Services</u>				
Special Department	\$ 1,521	387	800	800
PG&E	14,576	7,184	15,000	15,000
Water & Sewer Expense	3,806	7,495	4,506	4,506
Building Maintenance	2,200	2,579	2,500	2,500
Contractual Services	1,048	182	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 23,151</b>	<b>17,827</b>	<b>22,806</b>	<b>22,806</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Total Civic Center:</b>	<b>\$ 33,320</b>	<b>23,370</b>	<b>29,213</b>	<b>28,354</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 90 - Building - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - FT	\$ 56,209	\$ 55,621	\$ 60,790	\$ 57,336
CalPERS	29,041	32,541	32,000	8,337
Health Insurance	21,990	24,733	24,213	23,805
FICA	3,943	3,730	5,000	4,386
Worker's Compensation	2,706	3,182	3,599	4,455
Life Insurance	332	31	62	62
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 114,221</b>	<b>119,838</b>	<b>125,664</b>	<b>98,381</b>
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<b>Materials &amp; Services</b>				
Office Expense	\$ 37	315	400	400
Postage Expense	38	13	50	50
Special Departmental Advertising	3,628	-	1,000	1,000
Professional Services	90	-	-	-
Professional Services - Dvlpmt	55,564	64,111	62,000	62,000
Insurance	-	5,203	-	-
Training & Travel	3,430	4,566	4,753	1,100
Dues & Memberships	-	-	250	250
	-	-	100	100
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 62,787</b>	<b>74,208</b>	<b>68,553</b>	<b>64,900</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Capital Projects</b>				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Building:</b>	<b>\$ 177,008</b>	<b>194,046</b>	<b>194,217</b>	<b>163,281</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 100 - Police - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
CalPERS (UAAL - Police)	\$ 259,634	\$ 295,605	\$ 311,310	\$ -
Health Insurance	1,596	774	1,596	1,596
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 261,230</b>	<b>296,379</b>	<b>312,906</b>	<b>1,596</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Materials &amp; Services</u>				
Special Departmental	\$ -	713	-	-
Small Tools	-	3,080	-	-
Telephone	-	202	-	-
Contractual Services	1,253,991	1,445,619	1,361,318	1,481,318
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 1,253,991</b>	<b>1,449,614</b>	<b>1,361,318</b>	<b>1,481,318</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Police:</b>	<b>\$ 1,515,221</b>	<b>1,745,993</b>	<b>1,674,224</b>	<b>1,482,914</b>
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**City of Willows**  
**Departmental Expenditure Budget**  
**Department 110 - Engineering - FY 2021-22**

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials &amp; Services</u>				
Professional Services	\$ 6,676	13,050	10,000	20,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 6,676</u>	<u>13,050</u>	<u>10,000</u>	<u>20,000</u>
<u>Capital Projects</u>				
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Engineering:</b></i>	<u>\$ 6,676</u>	<u>13,050</u>	<u>10,000</u>	<u>20,000</u>



City of Willows  
 Departmental Expenditure Budget  
 Department 120 - Library - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - FT	\$ 3,412	\$ 36,781	\$ 8,800	\$ 34,752
Salaries - PT	41,895	35,811	50,000	49,980
CalPERS	12,140	16,670	16,434	2,638
Health Insurance	4,160	7,428	4,489	6,213
FICA	3,449	5,716	6,098	6,924
Worker's Compensation	4,356	5,324	7,335	7,934
Unemployment	6,155	-	-	-
Life Insurance	62	31	62	62
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<b>Total Personnel Services:</b>	<b>\$ 75,629</b>	<b>107,761</b>	<b>93,218</b>	<b>108,503</b>
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<u>Materials &amp; Services</u>				
Office Expense	\$ 1,818	2,031	2,500	2,500
Postage	45	-	350	350
Special Departmental	170	157	1,000	1,000
Advertising	-	159	-	-
Telephone	2,434	2,558	2,500	2,500
Utilities - Electric	12,936	11,968	13,000	13,000
Equipment Maintenance	435	584	1,400	1,400
Contractual Services	90,137	92,363	93,000	93,000
Insurance	16,417	21,855	17,237	5,000
Training & Travel	-	-	75	75
Dues & Memberships	-	-	100	100
Print Material	4,123	7,080	4,000	4,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 128,515</b>	<b>138,755</b>	<b>135,162</b>	<b>122,925</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects: # \$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Library:</b>	<b>\$ 204,144</b>	<b>246,516</b>	<b>228,380</b>	<b>231,428</b>
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City of Willows  
 Departmental Expenditure Budget  
 Department 130 - Recreation - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - FT	\$ 41,344	\$ -	\$ 52,716	\$ -
Overtime	204	-	-	-
Salaries - PT	5,281	525	4,800	4,790
CalPERS	22,415	22,521	29,026	-
Health Insurance	8,592	2,544	8,653	-
FICA	3,454	82	4,218	366
Worker's Compensation	2,819	4,805	3,087	6,727
Unemployment	6,481	-	-	-
Life Insurance	224	31	62	62
<b><i>Total Personnel Services:</i></b>	<b>\$ 90,814</b>	<b>30,508</b>	<b>102,562</b>	<b>11,945</b>
<u>Materials &amp; Services</u>				
Postage	\$ 792	-	-	-
Special Departmental	177	60	-	-
Telephone	809	571	1,000	1,000
Vehicle Allowance	800	-	1,200	1,200
Insurance	3,000	3,993	4,157	1,000
Training & Travel	200	-	200	200
Dues & Memberships	-	-	170	170
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 5,778</b>	<b>4,624</b>	<b>6,727</b>	<b>3,570</b>
<u>Capital Projects</u>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Recreation:</i></b>	<b>\$ 96,592</b>	<b>35,132</b>	<b>109,289</b>	<b>15,515</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 135 - Swimming Pool - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
Salaries - PT	\$ 12,947	\$ 1,061	\$ 7,750	\$ 7,744
FICA	985	81	600	592
Worker's Compensation	522	614	275	859
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<b>Total Personnel Services:</b>	<b>\$ 14,454</b>	<b>1,756</b>	<b>8,625</b>	<b>9,195</b>
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<u>Materials &amp; Services</u>				
Office Expense	\$ 41	-	200	200
Special Departmental	2,630	2,440	2,500	2,500
Clothing	-	-	120	120
Advertising	-	-	500	500
Telephone	234	256	225	225
PG&E	4,149	446	2,750	2,750
Water & Sewer Expense	6,624	3,382	4,600	4,600
Building Maintenance	8,821	119	1,000	1,000
Equipment Maintenance	361	1,200	250	250
Professional Services	-	-	100	100
Insurance	1,183	1,575	1,639	400
Travel & Training	340	-	650	650
First Aid	-	-	250	250
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<b>Total Material &amp; Services:</b>	<b>\$ 24,383</b>	<b>9,418</b>	<b>14,784</b>	<b>13,545</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital Projects</u>				
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Swimming Pool:</b>	<b>\$ 38,837</b>	<b>11,174</b>	<b>23,409</b>	<b>22,740</b>
	<hr/>	<hr/>	<hr/>	<hr/>

City of Willows  
 Departmental Expenditure Budget  
 Department 138 - Parks & Public Works - FY 2021-22

<u>Personnel Services</u>	FY 2019-20 Actual	FY 2020-21 Preliminary	FY 2021-22 Budget - Current	FY 2021-22 Updated Budget
Salaries - FT	\$ 175,898	\$ 110,202	\$ 198,178	\$ 243,690
Overtime	9,360	10,039	11,000	11,000
Salaries - PT	11,609	4,815	30,000	15,360
CalPERS	75,210	81,133	99,722	26,435
Health Insurance	32,145	32,086	68,421	64,396
FICA	15,028	10,611	16,232	20,259
Worker's Compensation	6,575	10,087	11,982	14,669
Unemployment	827	-	-	-
Life Insurance	574	93	248	248
Street Worker Staff Alloc - Gas Tax	-	-	(31,329)	(31,329)
<b>Total Personnel Services:</b>	<b>\$ 327,226</b>	<b>259,066</b>	<b>404,454</b>	<b>364,728</b>
 <b>Materials &amp; Services</b>				
Office Expense	\$ 305	401	400	400
Special Departmental	2,593	1,265	2,000	2,000
Small Tools	67	602	600	600
Clothing	2,863	3,754	2,500	2,500
Personal Safety Equipment	2,112	837	2,000	2,000
Rent - Equipment	-	77	-	-
Vehicle Maintenance	6,170	15,331	8,000	8,000
Vehicle Maintenance - Tires	5,041	2,382	2,000	2,000
Fuel	11,301	11,532	10,000	10,000
Equipment Maintenance	8,089	2,310	4,000	4,000
Professional Services	2,406	62,164	2,000	2,000
Tree Maintenance	2,217	765	2,200	2,200
Travel & Training	630	90	600	600
Dues & Memberships	598	482	700	700
Tool Allowance	2,600	2,200	2,400	2,400
Garage Supplies	711	181	800	800
First Aid	-	-	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 47,703</b>	<b>104,373</b>	<b>40,300</b>	<b>40,300</b>
 <b>Capital Projects</b>				
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Parks &amp; Public Works:</b>	<b>\$ 374,929</b>	<b>363,439</b>	<b>444,754</b>	<b>405,028</b>

City of Willows  
 Departmental Expenditure Budget  
 Department 140 - Parks Maintenance - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
Special Departmental	\$ 7,942	\$ 11,142	\$ 8,500	\$ 8,500
Telephone	(155)	685	200	200
PG&E	21,172	18,751	16,500	16,500
Water & Sewer	6,979	8,735	9,000	9,000
Building Maintenance	193	725	1,500	1,500
Professional Services	234	89	400	400
Contract Services	78	156	288	288
Insurance	9,463	15,558	13,073	3,000
<i>Total Material &amp; Services:</i>	\$ 45,906	55,841	49,461	39,388
<u>Capital Projects / Transfers Out</u>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Parks Maintenance:</i>	\$ 45,906	55,841	49,461	39,388

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 145 - Mall Maintenance - FY 2021-22**

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
Special Departmental	\$ 647	\$ -	\$ -	\$ -
PG&E	2,037	-	-	-
Water & Sewer	6,926	-	-	-
<i>Total Material &amp; Services:</i>	9,610	-	-	-
<u>Capital Projects</u>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Mall Maintenance:</i>	\$ 9,610	-	-	-

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 146 - Museum Maintenance - FY 2021-22**

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
Water & Sewer	\$ 2,005	\$ 845	\$ 2,000	\$ 2,000
Building Maintenance	113	194	500	500
<i>Total Material &amp; Services:</i>	\$ 2,118	1,039	2,500	2,500
<u>Capital Projects</u>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Museum Maintenance:</i>	\$ 2,118	1,039	2,500	2,500

City of Willows  
 Departmental Expenditure Budget  
 Department 150 - Fire - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20</u> <u>Actual</u>	<u>FY 2020-21</u> <u>Preliminary</u>	<u>FY 2021-22</u> <u>Budget - Current</u>	<u>FY 2021-22</u> <u>Updated Budget</u>
Salaries - FT	\$ 287,410	\$ 231,253	\$ 275,000	\$ 213,170
Overtime	33,823	20,680	15,000	15,000
Salaries - PT	44,267	9,730	30,000	30,000
Holiday Pay	9,936	9,775	7,973	7,973
CalPERS	180,984	190,594	215,293	27,989
Health Insurance	96,949	73,508	90,445	31,125
FICA	26,218	21,047	24,000	18,603
Worker's Compensation	18,402	21,371	18,139	30,297
Call Back Pay	695	2,310	5,000	5,000
Unemployment	839	-	-	-
Life Insurance	910	-	248	248
<b>Total Personnel Services:</b>	<b>\$ 700,433</b>	<b>580,268</b>	<b>681,098</b>	<b>379,405</b>
<u>Materials &amp; Services</u>				
Office Expense	\$ 1,472	117	1,500	1,500
Postage	134	377	250	250
Special Departmental	10,469	10,972	11,500	11,500
Small Tools	7,432	7,183	5,000	5,000
Uniform Expense	2,365	1,902	2,500	2,500
Advertising	404	-	-	-
Telephone	8,555	6,772	6,650	6,650
PG&E	20,334	16,123	17,000	17,000
Water & Sewer	1,402	2,093	2,100	2,100
Building Maintenance	15,458	9,383	10,000	10,000
Vehicle Allowance	1,067	2,200	2,400	2,400
Vehicle Maintenance	10,653	10,176	10,000	10,000
Vehicle - Fuel	8,996	8,430	8,500	8,500
Equipment Maintenance	12,134	8,744	9,000	9,000
Professional Services	268	-	300	300
Contractual Services	44,859	81,250	50,000	50,000
Insurance	24,575	31,789	33,029	11,000
Travel & Training	2,105	1,970	2,000	2,000
Dues & Memberships	1,339	561	1,100	1,100
Volunteer CalPERS	4,200	3,967	4,200	4,200
<b>Total Material &amp; Services:</b>	<b>\$ 178,221</b>	<b>204,009</b>	<b>177,029</b>	<b>155,000</b>
<u>Capital Projects</u>				
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 878,654</b>	<b>784,277</b>	<b>858,127</b>	<b>534,405</b>



City of Willows  
 Departmental Expenditure Budget  
 Department 160 - Public Works / Streets - FY 2021-22

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
Special Departmental Telephone	\$ 323	\$ 4,750	\$ 4,000	\$ 4,000
PG&E - Traffic Signals	1,702	2,015	1,500	1,500
Water & Sewer Expense	11,498	9,113	10,000	10,000
Street Lighting	1,659	802	2,100	2,100
Building Maintenance	-	110	-	-
Professional Services	67	468	1,000	1,000
Insurance	538	-	1,000	1,000
Claim Coverage	24,534	31,403	32,717	11,500
	2,170	-	-	-
<i>Total Material &amp; Services:</i>	\$ 42,491	48,661	52,317	31,100
<u>Capital Projects</u>				
Street Maintenance	\$ -	302	-	-
Alley Maintenance	378	270	3,000	3,000
<i>Total Capital Projects:</i>	\$ 378	572	3,000	3,000
<i>Total Public Works - Streets:</i>	\$ 42,869	49,233	55,317	34,100

**City of Willows**  
**Departmental Expenditure Budget**  
**Department 170 - Storm Drains - FY 2021-22**

<u>Personnel Services</u>	<u>FY 2019-20 Actual</u>	<u>FY 2020-21 Preliminary</u>	<u>FY 2021-22 Budget - Current</u>	<u>FY 2021-22 Updated Budget</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials &amp; Services</u>				
Special Departmental	\$ 1,555	\$ -	\$ 2,000	\$ 2,000
PG&E	1,207	1,087	1,200	1,200
Equipment Maintenance	-	31	500	500
Professional Services	-	437	500	500
Insurance	2,463	3,279	3,413	750
<i>Total Material &amp; Services:</i>	\$ 5,225	4,834	7,613	4,950
<u>Capital Projects</u>				
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Storm Drains:</i>	\$ 5,225	4,834	7,613	4,950

City of Willows  
 Departmental Expenditure Budget  
 Non-Departmental - FY 2021-22

	<u>FY 2019-20</u> <u>Actual</u>	<u>FY 2020-21</u> <u>Preliminary</u>	<u>FY 2021-22</u> <u>Budget - Current</u>	<u>FY 2021-22</u> <u>Updated Budget</u>
<b><u>Personnel Services</u></b>				
Fund 305 - Debt Service (POB)	\$ -	-	-	596,958
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>596,958</u>
<b><u>Transfers Out</u></b>				
8000 - Transfers Out	\$ 111,977	-	-	-
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 111,977</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Capital Projects</u></b>				
400 - Capital Outlay	\$ 260,603	8,018	5,000	5,000
<i><b>Total Capital Projects:</b></i>	<u>\$ 260,603</u>	<u>8,018</u>	<u>5,000</u>	<u>5,000</u>
<i><b>Total Non-Departmental:</b></i>	<u>\$ 372,580</u>	<u>8,018</u>	<u>5,000</u>	<u>601,958</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Sewer Maintenance & Construction Funds (Funds 318 / 321)**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Revenues:</b>				
Sewer Fees	\$ 1,506,667	1,614,573	1,809,734	1,809,734
Sewer Developer Impacts Fees	4,294	46,648	-	10,000
Sewer Connection Fees	48,022	22,755	-	5,000
Interest Income	13,525	5,332	-	5,000
<i>Total:</i>	<u>\$ 1,572,508</u>	<u>1,689,308</u>	<u>1,809,734</u>	<u>1,829,734</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 313,182	280,317	331,933	120,000
Operations & Maintenance	329,630	314,289	330,810	330,810
Contract Operation - Plant Facility	666,804	629,441	673,620	673,620
Debt Service Costs	380,683	349,962	352,071	-
General Fund Administrative Costs	-	-	39,440	39,040
Capital Outlay	188,771	29,926	-	-
<i>Total:</i>	<u>\$ 1,879,070</u>	<u>1,603,935</u>	<u>1,727,874</u>	<u>1,163,470</u>
Excess (deficit) of revenues over expenditures	\$ (306,562)	85,373	81,860	666,264
Beginning Fund Balance	\$ 1,081,758	775,196	860,569	860,569
Ending Fund Balance	<u>\$ 775,196</u>	<u>860,569</u>	<u>942,429</u>	<u>1,526,833</u>

**Capital Expenditure Detail**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Capital Expenditures</b>				
Hypochlorite Tank	\$ 30,826	-	-	-
South Willows Infrastructure Project	157,945	29,926	-	-
<i>Total:</i>	<u>\$ 188,771</u>	<u>29,926</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Water Enterprise Fund (Fund 325)**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Revenues:</b>				
Water Fees	\$ 7,132	4,225	7,500	7,500
Water Connection Fees	-	-	-	-
Interest Income	133	41	-	-
<i>Total:</i>	<u>\$ 7,265</u>	<u>4,266</u>	<u>7,500</u>	<u>7,500</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	10,241	4,974	6,192	6,192
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 10,241</u>	<u>4,974</u>	<u>6,192</u>	<u>6,192</u>
Excess (deficit) of revenues over expenditures	\$ (2,976)	(708)	1,308	1,308
Beginning Fund Balance	\$ 10,148	7,172	6,464	6,464
Ending Fund Balance	<u>\$ 7,172</u>	<u>6,464</u>	<u>7,772</u>	<u>7,772</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Capital Expenditures</b>				
Water Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Gas Tax Funds (Funds 372/314/315/316/317 )**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Fund 372 - CA Gas Tax Section 2103	\$ 43,317	41,418	-	47,839
Fund 314 - CA Gas Tax Section 2105	32,045	31,628	-	35,143
Fund 315 - CA Gas Tax Section 2106	19,519	19,244	-	20,320
Fund 316 - CA Gas Tax Section 2107	40,463	42,798	-	44,695
Fund 317 - CA Gas Tax Section 2107.5	2,000	2,000	-	2,000
Interest Income	5,592	2,517	-	2,000
<i>Total:</i>	<u>\$ 142,936</u>	<u>139,605</u>	<u>-</u>	<u>151,997</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ 23,665	392	31,329	31,329
Streets - Professional Services	203	-	2,500	4,500
Streets Maintenance	9,865	163	-	-
Utilities - Street Lighting	41,348	32,182	48,151	48,151
Capital Projects	-	7,671	70,000	70,000
Transfers Out	-	-	-	7,950
<i>Total:</i>	<u>\$ 75,081</u>	<u>40,408</u>	<u>151,980</u>	<u>161,930</u>
Excess (deficit) of revenues over expenditures	\$ 67,855	99,197	(151,980)	(9,933)
Beginning Fund Balance (All Funds)	\$ 221,847	289,702	388,899	388,899
Ending Fund Balance (All Funds)	<u>\$ 289,702</u>	<u>388,899</u>	<u>236,919</u>	<u>378,966</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Capital - Streets Maintenance	\$ -	7,671	30,000	30,000
Capital - Streets Equipment	-	-	-	-
Capital - Streets Reconstruction / Resurfacing	-	-	40,000	40,000
<i>Total:</i>	<u>\$ -</u>	<u>7,671</u>	<u>70,000</u>	<u>70,000</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**RMRA SB-1 TCFR Payback Funds (Funds 306/311 )**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>CURRENT</u> <u>BUDGET</u> <u>FY 2021-22</u>	<u>UPDATED</u> <u>BUDGET</u> <u>FY 2021-22</u>
<b>Revenues:</b>				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ 7,062	-	-	-
Fund 311 - RMRA SB-1 Funding	108,803	110,586	-	119,258
Interest Income	1,875	1,213	-	1,000
<i>Total:</i>	<u>\$ 117,740</u>	<u>111,799</u>	<u>-</u>	<u>120,258</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	7,135	-	100,000	100,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 7,135</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ 110,605	111,799	(100,000)	20,258
Beginning Fund Balance (All Funds)	\$ -	110,605	222,404	222,404
Ending Fund Balance (All Funds)	<u>\$ 110,605</u>	<u>222,404</u>	<u>122,404</u>	<u>242,662</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>CURRENT</u> <u>BUDGET</u> <u>FY 2021-22</u>	<u>UPDATED</u> <u>BUDGET</u> <u>FY 2021-22</u>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Streets / Sidewalk Rconstruction	-	-	100,000	100,000
Capital - Streets Reconstruction / Resurfacing	7,135	-	-	-
<i>Total:</i>	<u>\$ 7,135</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Regional Surface Transportation Program (RSTP) Funds (Fund 310 )**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Revenues:</b>				
RSTP (County) Funding	\$ 81,321	86,660	-	85,195
Interest Income	4,071	2,079	-	2,000
<i>Total:</i>	<u>\$ 85,392</u>	<u>88,739</u>	<u>-</u>	<u>87,195</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	484	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	15,787	3,915	-	60,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 15,787</u>	<u>4,399</u>	<u>-</u>	<u>60,000</u>
Excess (deficit) of revenues over expenditures	\$ 69,605	84,340	-	27,195
Beginning Fund Balance (All Funds)	\$ 120,810	190,415	274,755	274,755
Ending Fund Balance (All Funds)	<u>\$ 190,415</u>	<u>274,755</u>	<u>274,755</u>	<u>301,950</u>

**Capital Expenditure Detail**

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



**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Certified Access (ADA) Fund (Fund 307 )**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Certified Access Fees	\$ 2,394	160	-	2,200
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 2,394</u>	<u>160</u>	<u>-</u>	<u>2,200</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	\$ 122	-	1,000	1,000
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 122</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Excess (deficit) of revenues over expenditures	\$ 2,272	160	(1,000)	1,200
Beginning Fund Balance (All Funds)	\$ 5,599	7,871	8,031	8,031
Ending Fund Balance (All Funds)	<u>\$ 7,871</u>	<u>8,031</u>	<u>7,031</u>	<u>9,231</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Willows Lighting & Landscaping Fund (Fund 313 )**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>CURRENT</u> <u>BUDGET</u> <u>FY 2021-22</u>	<u>UPDATED</u> <u>BUDGET</u> <u>FY 2021-22</u>
<b>Revenues:</b>				
Special Assessment Taxes	\$ 27,865	24,763	-	25,000
Interest Income	435	302	-	250
<i>Total:</i>	<u>\$ 28,300</u>	<u>25,065</u>	<u>-</u>	<u>25,250</u>
<b>Expenditures:</b>				
L&L District - Special Dept Expenditures	\$ 1,237	1,232	1,264	1,264
L&L District 2 - Special Dept Expenditures	487	853	2,806	2,806
L&L S. Willows - Special Dept Expenditures	4,384	8,285	26,836	26,836
Utilities	1,370	1,064	-	-
Water & Sewer	1,246	1,721	1,400	1,400
Street Lighting	912	795	1,300	1,300
<i>Total:</i>	<u>\$ 9,636</u>	<u>13,950</u>	<u>33,606</u>	<u>33,606</u>
Excess (deficit) of revenues over expenditures	\$ 18,664	11,115	(33,606)	(8,356)
Beginning Fund Balance (All Funds)	\$ 12,327	30,991	42,106	42,106
Ending Fund Balance (All Funds)	<u>\$ 30,991</u>	<u>42,106</u>	<u>8,500</u>	<u>33,750</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>PRELIMINARY</u> <u>FY 2020-21</u>	<u>CURRENT</u> <u>BUDGET</u> <u>FY 2021-22</u>	<u>UPDATED</u> <u>BUDGET</u> <u>FY 2021-22</u>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	-	-
Capital - Other	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**County Library / Literacy Pass Through Funds (Funds 338/359)**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Revenues:</b>				
County Library Allocation	\$ 73,500	73,500	-	98,000
State of CA Literacy Contribution (Fund 359)	60,062	54,056	50,000	50,000
Interest Income	-	14	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 133,562</u>	<u>127,570</u>	<u>50,000</u>	<u>148,000</u>
<b>Expenditures:</b>				
<i>Willows Library</i>				
Salaries & Benefits	\$ 44,981	-	48,556	-
Special Department Expense	75	-	1,497	-
New Print Materials	5,448	-	5,447	-
<i>Bayliss Library</i>				
Salaries & Benefits	4,353	4,272	4,650	4,650
Telephone Expense	468	514	450	450
Utilities / Electricity	2,247	2,027	2,400	2,400
<i>Elk Creek Library</i>				
Salaries & Benefits	5,204	6,391	6,762	6,762
Special Department Expense	399	1,192	1,638	1,638
Telephone Expense	514	447	900	900
Rent	1,300	300	1,200	1,200
Glenn County - Literacy Pass Through (Fund 359)	60,062	48,650	50,000	55,406
Transfers Out to General Fund - Library	-	111,479	-	80,000
<i>Total:</i>	<u>\$ 125,051</u>	<u>175,272</u>	<u>123,500</u>	<u>153,406</u>
Excess (deficit) of revenues over expenditures	\$ 8,511	(47,702)	(73,500)	(5,406)
Beginning Fund Balance (All Funds)	\$ 44,597	53,108	5,406	5,406
Ending Fund Balance (All Funds)	<u>\$ 53,108</u>	<u>5,406</u>	<u>(68,094)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows  
Fiscal Year 2021-22 Updated Budget  
Zip Books State Fund (Fund 341)**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Refunds	\$ 14,717	-	-	11,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 14,717</u>	<u>-</u>	<u>-</u>	<u>11,000</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 136	227	8,800	8,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 136</u>	<u>227</u>	<u>8,800</u>	<u>8,800</u>
Excess (deficit) of revenues over expenditures	\$ 14,581	(227)	(8,800)	2,200
Beginning Fund Balance	\$ 8,850	23,431	23,204	23,204
Ending Fund Balance	<u>\$ 23,431</u>	<u>23,204</u>	<u>14,404</u>	<u>25,404</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Northnet Train Fund (Fund 350)**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Income - Refunds	\$ 1,000	-	3,100	3,100
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,000</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ 452	-	3,100	3,100
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 452</u>	<u>-</u>	<u>3,100</u>	<u>3,100</u>
Excess (deficit) of revenues over expenditures	\$ 548	-	-	-
Beginning Fund Balance	\$ 4,220	4,768	4,768	4,768
Ending Fund Balance	<u>\$ 4,768</u>	<u>4,768</u>	<u>4,768</u>	<u>4,768</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**CLSA Delivery Fund (Fund 352)**

<u>Revenues:</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
CLSA Delivery Funding (CALIFA / Northnet)	\$ 21,756	19,932	-	14,910
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 21,756</u>	<u>19,932</u>	<u>-</u>	<u>14,910</u>
<u>Expenditures:</u>				
Other Expenditures - Willows Library Broadband Capital Outlay	\$ 20,658	15,941	14,000	16,000
<i>Total:</i>	<u>\$ 20,658</u>	<u>15,941</u>	<u>14,000</u>	<u>16,000</u>
Excess (deficit) of revenues over expenditures	\$ 1,098	3,991	(14,000)	(1,090)
Beginning Fund Balance	\$ 11,782	12,880	16,871	16,871
Ending Fund Balance	<u>\$ 12,880</u>	<u>16,871</u>	<u>2,871</u>	<u>15,781</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Recreation Reimbursement Fund (Fund 322)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT?**

<u>Revenues:</u>	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
Recreation Revenues	\$ 12,910	2,104	-	13,000
Interest Income	314	51	-	50
<i>Total:</i>	<u>\$ 13,224</u>	<u>2,155</u>	<u>-</u>	<u>13,050</u>
<u>Expenditures:</u>				
Temporary Salaries - Recreation	\$ 9,399	6,980	14,176	14,176
Other Expenditures / Merchant Fees	8,211	179	8,450	8,450
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 17,610</u>	<u>7,159</u>	<u>22,626</u>	<u>22,626</u>
Excess (deficit) of revenues over expenditures	\$ (4,386)	(5,004)	(22,626)	(9,576)
Beginning Fund Balance (All Funds)	\$ 15,082	10,696	5,692	5,692
Ending Fund Balance (All Funds)	<u>\$ 10,696</u>	<u>5,692</u>	<u>(16,934)</u>	<u>(3,884)</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Recreation Cultural Fund (Fund 323)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT?**

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

**Capital Expenditure Detail**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Community Discretionary Fund (Fund 330)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 19,302	25,048	-	-
Transfers In from CDBG/HOME Funds	11,420	-	-	20,000
Interest Income	1,994	6,527	-	-
<i>Total:</i>	<u>\$ 32,716</u>	<u>31,575</u>	<u>-</u>	<u>20,000</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ 17,049	-	10,000	10,000
Municipal Code Updates	795	-	-	-
Housing Element Update	-	39,050	-	-
LAFCO Expenditures	10,000	10,100	10,000	10,000
Membership Dues - League of CA Cities	-	4,429	-	-
Economic Development Committee	-	5,000	5,000	5,000
Three Core Economic Development Committee	-	7,500	7,500	7,500
Community Promotion (Chamber/Vol Fire/Etc.)	-	1,146	7,500	7,500
Other Expenditures	3,038	4,528	-	-
<i>Total:</i>	<u>\$ 30,882</u>	<u>71,753</u>	<u>40,000</u>	<u>40,000</u>
Excess (deficit) of revenues over expenditures	\$ 1,834	(40,178)	(40,000)	(20,000)
Beginning Fund Balance (All Funds)	\$ 102,227	104,061	63,883	63,883
Ending Fund Balance (All Funds)	<u>\$ 104,061</u>	<u>63,883</u>	<u>23,883</u>	<u>43,883</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Mall Maintenance Fund (Fund 331)**

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

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**State Recycling Grant Fund (Fund 366)**

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

**Capital Expenditure Detail**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Capital Expenditures</b>				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**CDBG Housing Loans Fund (Fund 312 )**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Program Income - Loan Payments	\$ -	20,098	-	20,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>20,098</u>	<u>-</u>	<u>20,000</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	\$ -	20,098	-	20,000
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>20,098</u>	<u>-</u>	<u>20,000</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**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**HOME Program Income Fund (Fund 347)**

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

**Capital Expenditure Detail**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	\$ -	-	-	-

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**USDA Biomass Fund (Fund 324)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
USDA Grant Funding	\$ 362	17,861	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 362</u>	<u>17,861</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Professional Services - Feasibility Study	\$ 7,130	11,093	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 7,130</u>	<u>11,093</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (6,768)	6,768	-	-
Beginning Fund Balance (All Funds)	\$ -	(6,768)	-	-
Ending Fund Balance (All Funds)	<u>\$ (6,768)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**CDBG Over-the-Counter Loan Fund (Fund 326)**

<b>Revenues:</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
CDBG Grant Proceeds	\$ 469,675	98,066	-	108,405
Transfers In - Loan Proceeds	600,219	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,069,894</u>	<u>98,066</u>	<u>-</u>	<u>108,405</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Transfers Out - Loan Payback	-	600,219	-	-
Capital Outlay	558,019	31,967	-	121,499
<i>Total:</i>	<u>\$ 558,019</u>	<u>632,186</u>	<u>-</u>	<u>121,499</u>
Excess (deficit) of revenues over expenditures	\$ 511,875	(534,120)	-	(13,094)
Beginning Fund Balance	\$ -	511,875	(22,245)	(22,245)
Ending Fund Balance	<u>\$ 511,875</u>	<u>(22,245)</u>	<u>(22,245)</u>	<u>(35,339)</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
CDBG Capital Outlay	\$ 558,019	31,967	-	121,499
<i>Total:</i>	<u>\$ 558,019</u>	<u>31,967</u>	<u>-</u>	<u>121,499</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Basin Street Fund (Fund 327)**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Revenues:</b>				
EDA Grant Funding	\$ -	-	535,715	535,715
Interest Income	-	-	-	-
Transfers In - Gap Loan Proceeds (Fund 305)	380,683	419,098	-	-
<i>Total:</i>	<u>\$ 380,683</u>	<u>419,098</u>	<u>535,715</u>	<u>535,715</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 2,144	22,653	-	-
Capital Outlay	508,507	111,473	-	-
Transfers Out - Gap Loan Payments (Fund 305)	-	74,219	725,562	725,562
<i>Total:</i>	<u>\$ 510,651</u>	<u>208,345</u>	<u>725,562</u>	<u>725,562</u>
Excess (deficit) of revenues over expenditures	\$ (129,968)	210,753	(189,847)	(189,847)
Beginning Fund Balance (All Funds)	\$ 46,158	(83,810)	126,943	126,943
Ending Fund Balance (All Funds)	<u>\$ (83,810)</u>	<u>126,943</u>	<u>(62,904)</u>	<u>(62,904)</u>

**Capital Expenditure Detail**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Capital Expenditures</b>				
Basin Street Project	\$ 508,507	111,473	-	-
<i>Total:</i>	<u>\$ 508,507</u>	<u>111,473</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**EDA Grant Fund (Fund 329)**

	ACTUAL FY 2019-20	PRELIMINARY FY 2020-21	CURRENT BUDGET FY 2021-22	UPDATED BUDGET FY 2021-22
<b>Revenues:</b>				
EDA Grant Proceeds	\$ 1,457,846	366,886	-	257,696
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,457,846</u>	<u>366,886</u>	<u>-</u>	<u>257,696</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	2,110,853	101,095	-	-
<i>Total:</i>	<u>\$ 2,110,853</u>	<u>101,095</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (653,007)	265,791	-	257,696
Beginning Fund Balance	\$ -	(653,007)	(387,216)	(387,216)
Ending Fund Balance	<u>\$ (653,007)</u>	<u>(387,216)</u>	<u>(387,216)</u>	<u>(129,520)</u>

**Capital Expenditure Detail**

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

**City of Willows  
Fiscal Year 2021-22 Updated Budget  
SB-2 Grant Fund (Fund 343)**

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

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**CDBG HOME Grant Fund (Fund 398)**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Revenues:</b>				
HOME Grant Proceeds	\$ 1,807,436	2,790,822	-	2,033
Transfers In	-	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,790,822</u>	<u>-</u>	<u>2,033</u>
<b>Expenditures:</b>				
Other Expenditures - Administrative Costs	\$ 18,687	12,702	-	12,840
Transfers Out	-	-	-	-
Capital Outlay	1,788,749	2,786,581	-	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,799,283</u>	<u>-</u>	<u>12,840</u>
Excess (deficit) of revenues over expenditures	\$ -	(8,461)	-	(10,807)
Beginning Fund Balance	\$ -	-	(8,461)	(8,461)
Ending Fund Balance	<u>\$ -</u>	<u>(8,461)</u>	<u>(8,461)</u>	<u>(19,268)</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Capital Expenditures</b>				
Sycamore Street Apartments Project	\$ 1,807,436	2,799,283	-	-
<i>Total:</i>	<u>\$ 1,807,436</u>	<u>2,799,283</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Fire Development Impact Fee Fund (Fund 356)**

	<u>ACTUAL FY 2019-20</u>	<u>PRELIMINARY FY 2020-21</u>	<u>CURRENT BUDGET FY 2021-22</u>	<u>UPDATED BUDGET FY 2021-22</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 5,577	60,068	-	673
Interest Income	2,744	-	-	-
<i>Total:</i>	<u>\$ 8,321</u>	<u>60,068</u>	<u>-</u>	<u>673</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	6,559	62,430	65,938	65,938
<i>Total:</i>	<u>\$ 6,559</u>	<u>62,430</u>	<u>65,938</u>	<u>65,938</u>
Excess (deficit) of revenues over expenditures	\$ 1,762	(2,362)	(65,938)	(65,265)
Beginning Fund Balance	\$ 129,615	131,377	129,015	129,015
Ending Fund Balance	<u>\$ 131,377</u>	<u>129,015</u>	<u>63,077</u>	<u>63,750</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Police Development Impact Fee Fund (Fund 358)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 2,688	29,246	-	327
Interest Income	596	385	-	-
<i>Total:</i>	<u>\$ 3,284</u>	<u>29,631</u>	<u>-</u>	<u>327</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,284	29,631	-	327
Beginning Fund Balance	\$ 27,363	30,647	60,278	60,278
Ending Fund Balance	<u>\$ 30,647</u>	<u>60,278</u>	<u>60,278</u>	<u>60,605</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Storm Drainage Development Impact Fee Fund (Fund 360)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 14,277	123,443	-	436
Interest Income	2,759	857	-	-
<i>Total:</i>	<u>\$ 17,036</u>	<u>124,300</u>	<u>-</u>	<u>436</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	168,700	37,363	-	-
<i>Total:</i>	<u>\$ 168,700</u>	<u>37,363</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (151,664)	86,937	-	436
Beginning Fund Balance	\$ 194,331	42,667	129,604	129,604
Ending Fund Balance	<u>\$ 42,667</u>	<u>129,604</u>	<u>129,604</u>	<u>130,040</u>

**Capital Expenditure Detail**

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

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Streets Development Impact Fee Fund (Fund 361)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 12,288	44,827	-	485
Interest Income	2,611	1,397	-	-
<i>Total:</i>	<u>\$ 14,899</u>	<u>46,224</u>	<u>-</u>	<u>485</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 14,899	46,224	-	485
Beginning Fund Balance	\$ 119,660	134,559	180,783	180,783
Ending Fund Balance	<u>\$ 134,559</u>	<u>180,783</u>	<u>180,783</u>	<u>181,268</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Parks Facilities Development Impact Fee Fund (Fund 362)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 5,607	54,168	-	111
Interest Income	-	2,272	-	-
<i>Total:</i>	<u>\$ 5,607</u>	<u>56,440</u>	<u>-</u>	<u>111</u>
<b>Expenditures:</b>				
Other Expenditures	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 5,607	56,440	-	111
Beginning Fund Balance	\$ 271,106	276,713	333,153	333,153
Ending Fund Balance	<u>\$ 276,713</u>	<u>333,153</u>	<u>333,153</u>	<u>333,264</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**I-5 Interchange Development Impact Fee Fund (Fund 363)**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Revenues:</b>				
Development Impact Fees	\$ 6,596	24,112	-	260
Interest Income	7,239	2,969	-	-
<i>Total:</i>	<u>\$ 13,835</u>	<u>27,081</u>	<u>-</u>	<u>260</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 13,835	27,081	-	260
Beginning Fund Balance	\$ 346,436	360,271	387,352	387,352
Ending Fund Balance	<u>\$ 360,271</u>	<u>387,352</u>	<u>387,352</u>	<u>387,612</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
I-5 Interchange Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2021-22 Updated Budget**  
**Library Development Impact Fee Fund (Fund 364)**

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

**Capital Expenditure Detail**

	<b>ACTUAL FY 2019-20</b>	<b>PRELIMINARY FY 2020-21</b>	<b>CURRENT BUDGET FY 2021-22</b>	<b>UPDATED BUDGET FY 2021-22</b>
<b>Capital Expenditures</b>				
Library Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>