



# Willows City Council Special Meeting

May 22, 2023  
Willows City Hall  
6:00 PM – Regular Session

City Council  
Rick Thomas, Mayor  
David Vodden, Vice Mayor  
Gary Hansen, Council Member  
Jeff Williams, Council Member  
Casey Hofhenke, Council Member

City Manager  
Marti Brown

City Clerk  
Vacant

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

## Agenda

### 1. CALL TO ORDER

### 2. PLEDGE OF ALLEGIANCE

### 3. ROLL CALL

### 4. PRESENTATION

Individuals wishing to address the City Council concerning the following agenda item 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. While not required, the city requests that you please state your name clearly for the audio recording.

#### a. **FY 2023-24 Preliminary Budget Review – General Fund**

Recommendation: It is recommended that the City Council receive the FY 2023-24 Preliminary Budget presentation of the City's General Fund and provide direction to staff to prepare and develop the Final Budget for Council consideration in June 2023.

Contact: Marti Brown, City Manager, [mbrown@cityofwillows.org](mailto:mbrown@cityofwillows.org); and  
Andy Heath, Finance Consultant

### 5. ADJOURNMENT

**This agenda was posted on May 18, 2023.**

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Marti Brown, City Manager

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.*



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Date: May 22, 2023  
To: Honorable Mayor and City Councilmembers  
From: Marti Brown, City Manager  
Andy Heath, Finance Consultant  
Subject: FY 2023-24 Preliminary Budget Review – General Fund

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**Recommendation:**

It is recommended that the City Council receive the FY 2023-24 Preliminary Budget presentation of the City’s General Fund and provide direction to staff to prepare and develop the Final Budget for Council consideration in June 2023.

**Rationale for Recommendation:**

The Preliminary Budget for the City’s General Fund has been developed to provide the City Council with information regarding the fiscal framework of City operations in the context of City Council priorities. This information is provided to assist the City Council with how to best allocate General Fund discretionary resources to citywide programs and services in a sustainable manner.

**Background:**

The FY 2023-24 General Fund Preliminary Budget Review focuses on management’s assessment of overall funding impacts likely to result during the fiscal year beginning July 1, 2023, in the context of a given base budget requirement and certain priorities provided by the City Council over the last several months. Information presented herein is meant to serve as a guide to ultimately allow the City Council to provide direction to staff as the FY 2023-24 Proposed Budget is prepared.

Although the overall economy continues to recover from the waning impacts of the COVID-19 Pandemic, other areas of economic uncertainty have arisen - high inflation, high interest rates, growing credit debt and inconsistent financial market activity. Given these realities and future economic uncertainties, City staff remains actively engaged in the monitoring of all sectors of economic activity and resulting long-term impacts on consumer behavior and ultimately, the City’s budget.

**Discussion & Analysis:**

Discussion of the FY 2023-24 Preliminary General Fund Budget is noted below.

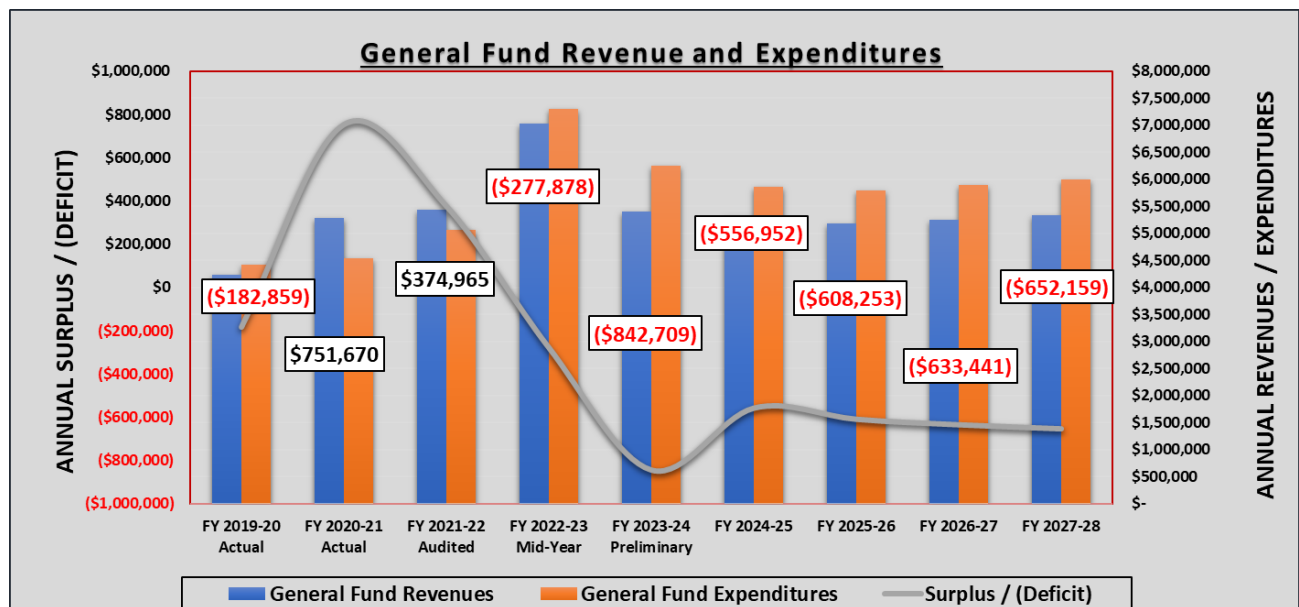
**FY 2023-24 PRELIMINARY BUDGET - GENERAL FUND**

The City’s General Fund accounts for all discretionary revenues which may be appropriated towards any Citywide program/expenditure as approved by the City Council. Preliminary General Fund revenues and expenditures are noted below:

	<u>Revenues</u>	<u>Expenditures</u>
<b>FY 2023-24 Preliminary Budget</b>	<b>\$ 5,400,166</b>	<b>\$ 6,242,874</b>

As indicated above, the Preliminary General Fund Budget accounts for revenues of \$5,400,166 and expenditures of \$6,242,874; and requires the use of \$842,708 in General Fund Reserves (Fund Balance) to balance the overall budget.

Although there are a number of one-time revenues and expenditures built into the Preliminary Budget, the long-term forecast for the General Fund under a “base budget” concept (taking out all one-time revenues and expenditures and focusing only on requirements to provide a defined level of service) shows an annual budgetary use of reserves of up to \$652,000 (*i.e.*, *Systemic Deficit*). Given the unsustainability of the current budget framework, the city will need to decide how to increase discretionary revenue sources, reduce expenditures, or a combination of both. The updated multi-year forecast for the General Fund is presented below:



Given the fiscal forecast noted above, it is projected that the City will exhaust its current General Fund reserves by FY 2026-27 – a little over three years from now.

**FY 2023-24 BUDGET CHANGES / ADDITIONS**

The following ongoing and one-time additions have been added to the FY 2023-24 Preliminary General Fund Budget:

Swimming Pool Upgrades

A \$200,000 one-time appropriation for upgrades to the City’s swimming pool has been added to the General Fund budget for FY 2023-24. These upgrades will repair the swimming pool to meet public health and safety standards; and allow for the efficient operations of the City’s swimming pool. The funding for this project will come from General Fund Reserves.

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.

General Fund Revenues

FY 2023-24 Preliminary General Fund Revenues have been updated consistent with conservative growth forecasts for the following major discretionary revenue sources (represents 81.7% of all General Fund base revenues):

- Property Taxes – 2%
- Sales Taxes – 1.5%
- Transient Occupancy Taxes – 1.0%

Other revenues have been updated consistent with previous and prior year trends and adjustments for one-time activity where appropriate.

General Fund Expenditures

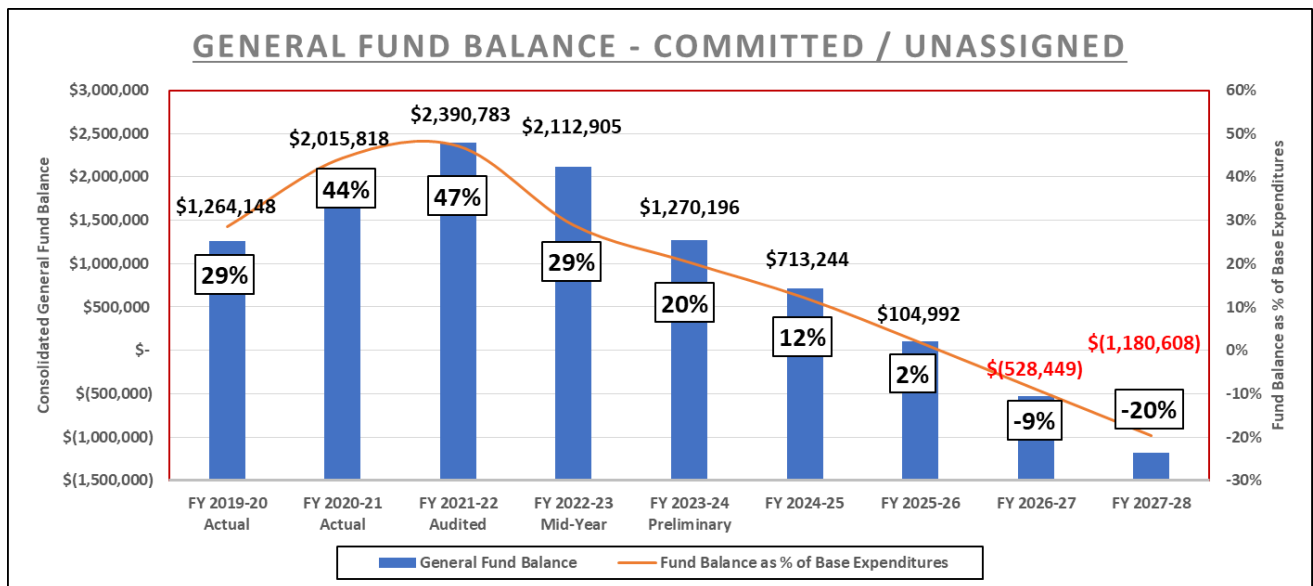
FY 2023-24 Preliminary General Fund Expenditures have also been updated consistent with known and forecasted expenditure levels as follows:

- 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.
- American Rescue Plan Act (ARPA) funding is appropriated for \$165,000 towards the Municipal Code Update (second year funding of \$130,000) and Tyler ERP System Upgrade (\$30,000).
- Prior year one-time expenditures related to capital outlay (Fire and Public Work’s grant-funded) have been removed.

**FY 2023-24 PRELIMINARY GENERAL FUND BUDGET FUND BALANCE**

Taking into account all of the aforementioned revenue and expenditure activity anticipated for FY 2023-24 in addition to base revenues and expenditures forecasted for the next few years, reserves in the General Fund will be impacted as indicated in the graph below:



Given the Preliminary General Fund Budget framework, General Fund reserves are anticipated to be approximately \$1.27 million at the end of FY 2023-24. Based on the base budget over the next several years (consistent levels of service with currently budgeted staff) it is anticipated that the General Fund will exhaust all reserves currently available by FY 2026-27.

**Opportunities to Mitigate Use of Reserves**

- ***Review/Update cost allocation to other funds.***

Currently, the General Fund pays for the majority of all City staff and all citywide administrative overhead. At the present time, only 25% of core Public Works staff (~ \$115,000) and \$39,440 for indirect overhead costs are budgeted to the City’s Sewer

Enterprise Fund. Additionally, \$40,000 for Public Works Streets activities are budgeted to the City's Gas Tax Fund. It is highly likely that these cost allocations have been underestimated, warranting a full review of all costs to ensure they are funded by appropriate sources.

- ***Review staffing structure citywide.***

Over the last two fiscal years, the city has added or is scheduled to add with the FY 2023-24 Budget 7.0 FTE to staffing resources spread across multiple City departments. Two years ago, it was widely recognized that the City was grossly understaffed and needed core positions to maintain pace with customer demand and legal requirements. Now that the city has reached minimum staffing levels, there may be an opportunity to review how services are delivered citywide (i.e., use of contractors). However, any reductions in contracts or contractors will greatly reduce and/or delay delivery of services (e.g., development inspections, permits, plan review). Reviews of contracts and service delivery were completed in FY 2021-22 prior to the Council's approval of the new organizational chart and the FY 2021-22 budget. These 7.0 FTE effectively added ~ \$530,000 to the City's General Fund base budget.

- ***Revenue augmentation.***

The City may want to review certain areas where opportunities exist to augment revenues – particularly fee-based programs (e.g., Master Fee Schedule) to assure fees are covering costs to deliver certain services and/or augmentation of revenues through a ballot measure (i.e., Transaction and Use Sales Tax) consistent with many other cities in the greater region.

**Fiscal Impact:**

The Fiscal Year 2023-24 Preliminary General Fund Budget balances anticipated expenditures with anticipated revenues and carryover monies available.

**Attachments:**

Attachment 1 - Fund schedules for FY 2023-24 Preliminary General Fund Budget

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

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>MID-YEAR BUDGET FY 2022-23</b>	<b>PRELIMINARY BUDGET FY 2023-24</b>	<b>ONE-TIME FY 2023-24</b>	<b>BASE BUDGET FY 2023-24</b>
<b>REVENUES</b>						
Taxes	\$ 4,064,761	\$ 3,799,554	\$ 4,060,588	\$ 4,124,265	-	\$ 4,124,265
Franchises	247,366	291,128	282,595	284,008	-	284,008
Licenses	31,158	16,057	20,000	20,000	-	20,000
Permits	98,007	79,133	87,500	82,500	-	82,500
Fines & Forfeitures	6,331	13,019	6,000	6,000	-	6,000
Interest & Rentals	49,615	58,841	53,000	60,000	-	60,000
Other Government Agencies	533,403	736,214	2,134,582	565,103	375,937	189,166
Service Charges	126,586	155,357	211,750	179,590	-	179,590
Other Revenues	19,470	27,939	69,000	1,000	-	1,000
Transfers-In	106,395	260,431	105,139	77,700	-	77,700
<b>Total Revenues</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 7,030,154</b>	<b>\$ 5,400,166</b>	<b>\$ 375,937</b>	<b>\$ 5,024,229</b>
<b>EXPENDITURES</b>						
10 - City Council	\$ 5,298	\$ 23,613	\$ 20,408	\$ 22,622	\$ -	\$ 22,622
20 - City Attorney	350,338	253,880	165,000	130,000	-	130,000
30 - City Manager	1,856	169,634	218,928	211,550	-	211,550
50 - Finance	312,294	341,666	366,218	403,835	-	403,835
60 - Planning	91,522	114,446	246,732	308,053	-	308,053
70 - General Office	149,585	322,197	485,365	472,806	-	472,806
80 - Civic Center	23,370	46,499	44,328	42,296	-	42,296
90 - Building	161,612	185,964	192,716	195,034	-	195,034
100 - Police	1,450,388	1,488,210	1,574,756	1,621,999	-	1,621,999
110 - Engineering	13,050	68,427	55,000	55,825	-	55,825
120 - Library	231,842	252,342	234,180	267,282	-	267,282
130 - Recreation	12,611	30,166	36,078	93,297	-	93,297
135 - Swimming Pool	11,174	28,640	34,854	240,714	200,000	40,714
138 - Parks & Public Works	313,152	315,065	446,072	474,550	-	474,550
140 - Parks Maintenance	55,876	53,643	37,532	38,072	-	38,072
145 - Mall Maintenance	9,385	14,551	12,342	12,527	-	12,527
146 - Museum Maintenance	1,029	123	500	500	-	500
150 - Fire	600,628	721,487	1,543,468	731,446	60,000	671,446
160 - Public Works / Streets	49,233	32,059	42,342	32,587	-	32,587
170 - Storm Drains:	4,834	2,871	2,200	2,226	-	2,226
00 - Non- Departmental	682,344	597,228	1,549,011	885,653	300,000	585,653
<b>Total Expenditures</b>	<b>\$ 4,531,421</b>	<b>5,062,711</b>	<b>7,308,030</b>	<b>6,242,874</b>	<b>\$ 560,000</b>	<b>\$ 5,682,874</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 751,671	374,962	(277,876)	(842,708)		\$ (658,645)
Beginning Fund Balance	\$ 1,264,148	2,015,819	2,390,781	2,112,905		
Ending Fund Balance	<u>\$ 2,015,819</u>	<u>2,390,781</u>	<u>2,112,905</u>	<u>1,270,197</u>		
<b>Less - Fund Balance Assigned for:</b>						
Working Capital (Fund 302)	\$ 200,000	200,000	200,000	200,000		
Capital Projects (Fund 304)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>		
Unassigned Fund Balance	<u>\$ 1,810,819</u>	<u>2,185,781</u>	<u>1,907,905</u>	<u>1,065,197</u>		

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

<b>Description</b>	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>MID-YEAR BUDGET FY 2022-23</b>	<b>PRELIMINARY BUDGET FY 2023-24</b>	<b>Recommended Adjustments</b>	<b>ONE-TIME FY 2023-24</b>	<b>BASE BUDGET FY 2023-24</b>
Property Taxes	\$ 900,635	\$ 964,710	\$ 1,035,000	\$ 1,055,700	20,700	\$ -	\$ 1,055,700
Property Tax in Lieu of Vehicle License Fee	644,875	687,521	732,588	747,240	14,652	-	747,240
Sales Taxes	1,666,674	1,302,626	1,515,000	1,537,725	22,725	-	1,537,725
Transient Occupancy Taxes	840,303	821,944	760,000	767,600	7,600	-	767,600
Real Property Transfer Tax	12,274	22,753	18,000	16,000	(2,000)	-	16,000
<b>TOTAL TAXES</b>	<b>\$ 4,064,761</b>	<b>3,799,554</b>	<b>4,060,588</b>	<b>4,124,265</b>		<b>-</b>	<b>4,124,265</b>
Franchise - Gas & Electric	\$ 58,631	64,477	62,500	62,813	313	-	62,813
Franchise - Water	48,317	46,499	47,235	47,471	236	-	47,471
Franchise - Cable TV	37,251	38,500	37,185	37,371	186	-	37,371
Franchise - Garbage	103,167	141,652	135,675	136,353	678	-	136,353
<b>TOTAL FRANCHISES</b>	<b>\$ 247,366</b>	<b>291,128</b>	<b>282,595</b>	<b>284,008</b>		<b>-</b>	<b>284,008</b>
Business Licenses	\$ 31,158	16,057	20,000	20,000	-	-	20,000
<b>TOTAL LICENSES</b>	<b>\$ 31,158</b>	<b>16,057</b>	<b>20,000</b>	<b>20,000</b>		<b>-</b>	<b>20,000</b>
Park Permits	\$ 969	2,850	2,500	2,500	-	-	2,500
Encroachment Permits	6,689	10,319	15,000	10,000	(5,000)	-	10,000
Building Permits	90,349	65,964	70,000	70,000	-	-	70,000
<b>TOTAL PERMITS</b>	<b>\$ 98,007</b>	<b>79,133</b>	<b>87,500</b>	<b>82,500</b>		<b>-</b>	<b>82,500</b>
Traffic Fines	\$ 5,110	7,721	5,000	5,000	-	-	5,000
Other Fines	1,221	5,298	1,000	1,000	-	-	1,000
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>\$ 6,331</b>	<b>13,019</b>	<b>6,000</b>	<b>6,000</b>		<b>-</b>	<b>6,000</b>
Building Rents and Leases	\$ 39,200	43,745	43,000	50,000	7,000	-	50,000
Interest Earnings	11,526	15,096	10,000	10,000	-	-	10,000
Gain / Loss on Sale of Securities	(1,111)	-	-	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>\$ 49,615</b>	<b>58,841</b>	<b>53,000</b>	<b>60,000</b>		<b>-</b>	<b>60,000</b>
Public Safety - Proposition 172	\$ 25,269	29,258	28,305	28,730	425	-	28,730
Supplemental Law Enforcement (SLESF)	-	121,302	156,000	156,000	-	-	156,000
Booking Fees	1,531	262	500	500	-	-	500
Grant Funding - Fire	-	25,000	1,261,341	210,937	(1,050,404)	210,937	-
Grant Funding - Public Works	-	-	139,500	-	(139,500)	-	-
CalTrans Street Sweeping	-	-	3,936	3,936	-	-	3,936
COVID / ARPA Funding	76,651	-	545,000	165,000	(380,000)	165,000	-
Rule 20-B Sales	429,952	-	-	-	-	-	-
Developer Agreement Funding	-	560,392	-	-	-	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>\$ 533,403</b>	<b>736,214</b>	<b>2,134,582</b>	<b>565,103</b>		<b>375,937</b>	<b>189,166</b>



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

<u>Description</u>	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>MID-YEAR BUDGET FY 2022-23</u>	<u>PRELIMINARY BUDGET FY 2023-24</u>	<i>Recommended Adjustments</i>	<u>ONE-TIME FY 2023-24</u>	<u>BASE BUDGET FY 2023-24</u>
Engineering Fees	\$ -	400	400	400	-	-	400
Plan Check Fees	34,690	26,108	65,000	45,000	(20,000)	-	45,000
Planning & Zoning Fees	17,021	13,948	15,000	14,000	(1,000)	-	14,000
Public Works Fees	121	-	-	-	-	-	-
Fire Department Fees	52,287	45,933	45,000	45,000	-	-	45,000
Sewer Admin Fees	-	39,440	39,440	39,440	-	-	39,440
Weed Abatement	9,037	9,813	11,660	-	(11,660)	-	-
DIF Administration	12,461	231	250	250	-	-	250
Vehicle Release Fees	-	-	-	-	-	-	-
Transaction Fees	919	1,840	3,000	3,500	500	-	3,500
Recreation Fees	-	-	17,000	17,000	-	-	17,000
Swimming Pool Fees	50	17,644	15,000	15,000	-	-	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 126,586</b>	<b>155,357</b>	<b>211,750</b>	<b>179,590</b>		-	<b>179,590</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 19,470</b>	<b>27,939</b>	<b>69,000</b>	<b>1,000</b>	<b>(68,000)</b>	-	<b>1,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>\$ 106,395</b>	<b>260,431</b>	<b>105,139</b>	<b>77,700</b>	<b>(27,439)</b>	-	<b>77,700</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,283,092</b>	<b>\$ 5,437,673</b>	<b>\$ 7,030,154</b>	<b>\$ 5,400,166</b>	<b>(1,629,988)</b>	<b>\$ 375,937</b>	<b>\$ 5,024,229</b>

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>MID-YEAR BUDGET FY 2022-23</b>	<b>PRELIMINARY BUDGET FY 2023-24</b>	<i>Recommended Adjustments</i>	<b>ONE-TIME FY 2023-24</b>	<b>BASE BUDGET FY 2023-24</b>
<b>City Council - 10</b>							
Personal Services	\$ 3,150	16,977	\$ 14,000	\$ 16,148	\$ 2,148	\$ -	\$ 16,148
Services and Supplies	2,148	6,636	6,408	6,474	66	-	6,474
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 5,298</b>	<b>23,613</b>	<b>20,408</b>	<b>22,622</b>	<b>2,214</b>	<b>-</b>	<b>22,622</b>
<b>City Attorney - 20</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	350,338	253,880	165,000	130,000	(35,000)	-	130,000
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 350,338</b>	<b>253,880</b>	<b>165,000</b>	<b>130,000</b>	<b>(35,000)</b>	<b>-</b>	<b>130,000</b>
<b>City Manager - 30</b>							
Personal Services	\$ 774	149,543	191,428	188,800	(2,628)	-	188,800
Services and Supplies	1,082	20,091	27,500	22,750	(4,750)	-	22,750
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 1,856</b>	<b>169,634</b>	<b>218,928</b>	<b>211,550</b>	<b>(7,378)</b>	<b>-</b>	<b>211,550</b>
<b>Finance - 50</b>							
Personal Services	\$ 107,100	125,627	208,218	270,054	61,836	-	270,054
Services and Supplies	205,194	216,039	158,000	133,781	(24,219)	-	133,781
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 312,294</b>	<b>341,666</b>	<b>366,218</b>	<b>403,835</b>	<b>37,617</b>	<b>-</b>	<b>403,835</b>
<b>Planning - 60</b>							
Personal Services	\$ 2,794	2,339	110,326	169,608	59,282	-	169,608
Services and Supplies	88,728	112,107	136,406	138,445	2,039	-	138,445
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 91,522</b>	<b>114,446</b>	<b>246,732</b>	<b>308,053</b>	<b>61,321</b>	<b>-</b>	<b>308,053</b>
<b>Citywide / General Office - 70</b>							
Personal Services	\$ 61,048	129,260	151,565	134,824	(16,741)	-	134,824
Services and Supplies	88,537	192,937	333,800	337,982	4,182	-	337,982
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 149,585</b>	<b>322,197</b>	<b>485,365</b>	<b>472,806</b>	<b>(12,559)</b>	<b>-</b>	<b>472,806</b>

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

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>MID-YEAR BUDGET FY 2022-23</u>	<u>PRELIMINARY BUDGET FY 2023-24</u>	<i>Recommended Adjustments</i>	<u>ONE-TIME FY 2023-24</u>	<u>BASE BUDGET FY 2023-24</u>
<b>Civic Center - 80</b>							
Personal Services	\$ 5,543	6,200	4,198	5,064	866	-	5,064
Services and Supplies	17,827	40,299	40,130	37,232	(2,898)	-	37,232
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 23,370</b>	<b>46,499</b>	<b>44,328</b>	<b>42,296</b>	<b>(2,032)</b>	<b>-</b>	<b>42,296</b>
<b>Building - 90</b>							
Personal Services	\$ 87,404	99,394	71,766	72,244	478	-	72,244
Services and Supplies	74,208	86,570	120,950	122,790	1,840	-	122,790
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 161,612</b>	<b>185,964</b>	<b>192,716</b>	<b>195,034</b>	<b>2,318</b>	<b>-</b>	<b>195,034</b>
<b>Police - 100</b>							
Personal Services	\$ 774	3,882	-	-	-	-	-
Services and Supplies	1,449,614	1,484,328	1,574,756	1,621,999	47,243	-	1,621,999
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 1,450,388</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>1,621,999</b>	<b>47,243</b>	<b>-</b>	<b>1,621,999</b>
<b>Engineering - 110</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	13,050	68,427	55,000	55,825	825	-	55,825
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 13,050</b>	<b>68,427</b>	<b>55,000</b>	<b>55,825</b>	<b>825</b>	<b>-</b>	<b>55,825</b>
<b>Library - 120</b>							
Personal Services	\$ 93,087	124,355	113,408	144,734	31,326	-	144,734
Services and Supplies	138,755	127,987	120,772	122,548	1,776	-	122,548
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 231,842</b>	<b>252,342</b>	<b>234,180</b>	<b>267,282</b>	<b>33,102</b>	<b>-</b>	<b>267,282</b>
<b>Recreation - 130</b>							
Personal Services	\$ 7,987	28,475	29,443	86,568	57,125	-	86,568
Services and Supplies	4,624	1,691	6,635	6,729	94	-	6,729
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 12,611</b>	<b>30,166</b>	<b>36,078</b>	<b>93,297</b>	<b>57,219</b>	<b>-</b>	<b>93,297</b>

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2020-21</b>	<b>ACTUAL FY 2021-22</b>	<b>MID-YEAR BUDGET FY 2022-23</b>	<b>PRELIMINARY BUDGET FY 2023-24</b>	<i>Recommended Adjustments</i>	<b>ONE-TIME FY 2023-24</b>	<b>BASE BUDGET FY 2023-24</b>
<b>Swimming Pool - 135</b>							
Personal Services	\$ 1,756	14,448	11,812	15,502	<b>3,690</b>	-	15,502
Services and Supplies	9,418	14,192	23,042	25,212	<b>2,170</b>	-	25,212
Capital Outlay	-	-	-	200,000	<b>200,000</b>	200,000	-
<b>Total:</b>	<b>\$ 11,174</b>	<b>28,640</b>	<b>34,854</b>	<b>240,714</b>	<b>205,860</b>	<b>200,000</b>	<b>40,714</b>
<b>Parks &amp; Public Works - 138</b>							
Personal Services	\$ 208,594	262,586	385,624	408,253	<b>22,629</b>	-	408,253
Services and Supplies	104,558	52,479	60,448	66,297	<b>5,849</b>	-	66,297
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 313,152</b>	<b>315,065</b>	<b>446,072</b>	<b>474,550</b>	<b>28,478</b>	-	<b>474,550</b>
<b>Parks Maintenance - 140</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	55,876	53,643	37,532	38,072	<b>540</b>	-	38,072
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 55,876</b>	<b>53,643</b>	<b>37,532</b>	<b>38,072</b>	<b>540</b>	-	<b>38,072</b>
<b>Mall Maintenance - 145</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	9,385	14,551	12,342	12,527	<b>185</b>	-	12,527
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 9,385</b>	<b>14,551</b>	<b>12,342</b>	<b>12,527</b>	<b>185</b>	-	<b>12,527</b>
<b>Museum Maintenance - 146</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	1,029	123	500	500	-	-	500
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 1,029</b>	<b>123</b>	<b>500</b>	<b>500</b>	-	-	<b>500</b>
<b>Fire - 150</b>							
Personal Services	\$ 396,619	502,858	432,187	466,297	<b>34,110</b>	-	466,297
Services and Supplies	204,009	218,629	309,241	265,149	<b>(44,092)</b>	60,000	205,149
Capital Outlay	-	-	802,040	-	<b>(802,040)</b>	-	-
<b>Total:</b>	<b>\$ 600,628</b>	<b>721,487</b>	<b>1,543,468</b>	<b>731,446</b>	<b>(812,022)</b>	<b>60,000</b>	<b>671,446</b>

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

**Departmental Expenditure Account Detail**

	<u>ACTUAL FY 2020-21</u>	<u>ACTUAL FY 2021-22</u>	<u>MID-YEAR BUDGET FY 2022-23</u>	<u>PRELIMINARY BUDGET FY 2023-24</u>	<i>Recommended Adjustments</i>	<u>ONE-TIME FY 2023-24</u>	<u>BASE BUDGET FY 2023-24</u>
<b>Public Works / Streets - 160</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	49,233	32,059	42,342	32,587	(9,755)	-	32,587
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 49,233</b>	<b>32,059</b>	<b>42,342</b>	<b>32,587</b>	<b>(9,755)</b>	<b>-</b>	<b>32,587</b>
<b>Storm Drains - 170</b>							
Personal Services	\$ -	-	-	-	-	-	-
Services and Supplies	4,834	2,871	2,200	2,226	26	-	2,226
Capital Outlay	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 4,834</b>	<b>2,871</b>	<b>2,200</b>	<b>2,226</b>	<b>26</b>	<b>-</b>	<b>2,226</b>
<b>Non-Departmental - 00</b>							
Personnel Services	\$ -	-	-	-	-	-	-
Debt Service - Pension Obligation Bonds	674,326	597,228	663,191	705,153	41,962	165,000	540,153
Capital Outlay	8,018	-	885,820	180,500	(705,320)	135,000	45,500
Transfers Out	-	-	-	-	-	-	-
<b>Total:</b>	<b>\$ 682,344</b>	<b>597,228</b>	<b>1,549,011</b>	<b>885,653</b>	<b>(663,358)</b>	<b>300,000</b>	<b>585,653</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 4,531,421</b>	<b>\$ 5,062,711</b>	<b>\$ 7,308,030</b>	<b>\$ 6,242,874</b>	<b>\$ (1,065,156)</b>	<b>\$ 560,000</b>	<b>\$ 5,682,874</b>
<b>Total Personal Services:</b>	<b>\$ 1,650,956</b>	<b>\$ 2,063,172</b>	<b>\$ 2,387,166</b>	<b>\$ 2,683,249</b>	<b>\$ 296,083</b>	<b>\$ 165,000</b>	<b>\$ 2,518,249</b>
<b>Total Services and Supplies:</b>	<b>2,872,447</b>	<b>2,999,539</b>	<b>3,233,004</b>	<b>3,179,125</b>	<b>(53,879)</b>	<b>60,000</b>	<b>3,119,125</b>
<b>Total Capital Outlay:</b>	<b>8,018</b>	<b>-</b>	<b>1,687,860</b>	<b>380,500</b>	<b>(1,307,360)</b>	<b>335,000</b>	<b>45,500</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>