



Finance and Measure I Oversight Committee Meeting

January 21, 2025
Willows City Hall
5:30 PM

Committee
Rick Thomas, Vice Mayor
Matt Busby, Councilmember

City Manager
Marti Brown

Finance Director
Joanne Moore

City Clerk
Karleen Price

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

Agenda

Watch online via Zoom: <https://us06web.zoom.us/j/84661771229?pwd=a3rbUqeb4x3xEprDzU5qlYUSBf6yqL.1>
Remote viewing of the Finance and Measure I Oversight Committee meeting for members of the public is provided for convenience only. In the event that the remote viewing connection malfunctions for any reason, the Finance and Measure Oversight Committee reserves the right to conduct the meeting without remote viewing.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PUBLIC COMMENT

Individuals wishing to address the Committee 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 Committee Members, and not to staff and/or the audience. By State law, the Committee 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 Committee, please mail it to the City Clerk at 201 North Lassen Street, Willows, CA 95988 or email it to: cityclerk@cityofwillows.org.

5. DISCUSSION & ACTION CALENDAR

a. **Big Picture: When does the City receive its major revenue sources?**

Recommended Action: Discuss when the city receives most of its revenue sources throughout the fiscal year and how it impacts cashflow and reserves.

b. **FY 2024-25 Budget Expenditures vs. Approved Budget**

Recommended Action: Review and track consistency of actual expenditures with the approved budget, including any budgetary reports provided by staff.

c. **Measure i Update & Status**

Recommended Action: Receive update on the status of Measure I, the voter approved 1.5% Transaction & Use Tax, approved in November 2024.

6. ADJOURNMENT

This agenda was posted on January 17, 2025.

Karleen Price, City Clerk

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

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

The City of Willows is an Equal Opportunity Provider



DISCUSSION & ACTION CALENDAR



Date: January 17, 2025
To: Honorable Mayor and Councilmembers
From: Joanne Moore, Finance Director
Marti Brown, City Manager
Subject: Big Picture: When does the City receive its major revenue sources?

Recommendation:

Discuss when the city receives most of its revenue sources throughout the fiscal year and how it impacts cashflow and reserves.

Rationale for Recommendation:

Members of the public may be unaware of **when** the city receives its revenue from other public agencies, utility companies and/or rate payers, as well as the frequency. The attached calendar shows the timeframe for and approximate anticipated revenue payments throughout the fiscal year and approximate amounts.

Background:

Frequently, the Council and City management discuss cashflow and the importance of scheduling expenditures due to the timing of when revenue is received. As such, staff were directed to bring forward a calendar showing the frequency with which the City's most significant revenues are received during the fiscal year in an effort to show the public the importance of maintaining reserves and cashflow (e.g., for emergencies, to make payroll, unexpected repairs).

Discussion & Analysis:

As Attachment 1 shows, the City receives its major revenue sources at various times of the year and some of those payments arrive as one large lump sum that is intended to last the city the duration of the fiscal year. For example, the City receives two large payments for its property taxes in January and May of each calendar year totaling nearly \$2 million. Those revenues are approximately 1/3 of the City's total General Fund budget for the entire fiscal year.

Attachment:

- Attachment 1: Calendar Showing Frequency of Revenue Received



Calendar Showing Frequency of Revenue Received

REVENUE SOURCE

PROPERTY TAX

January	\$650,000
May	\$466,000
August	\$12,000

PROPERTY TAX IN LIEU

January	\$388,000
May	\$388,000

SALES TAX

Monthly	\$125,000
Quarterly (Reconciliation)	\$140,000

TRANSIENT OCCUPANCY TAX (TOT)

Quarterly	\$190,000
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FRANCHISE FEES

WATER

Monthly	\$40,000
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GARBAGE

Monthly	\$9,000
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CABLE

Quarterly	\$7,000
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ELECTRIC & GAS

Annual	\$75,000
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SEWER FEES

January	\$860,000
May	\$600,000
August	\$20,000



Date: January 21, 2025
To: Honorable Mayor and Councilmembers
From: Joanne Moore, Finance Director
Marti Brown, City Manager
Subject: FY 2024-25 Budget Expenditures vs. Approved Budget

Recommendation:

Review and track consistency of actual expenditures with the approved budget, including any budgetary reports provided by staff.

Rationale for Recommendation:

As outlined in the Finance and Measure I Oversight Committee (FMIOC) Bylaws, the January meeting of FMIOC is required to:

Review and track consistency of actual expenditures with the approved budget, as well as Measure i revenue progress. Meeting results and any recommendations to be presented to the entire Council within one month of the January FMIOC meeting.

Background:

As outlined in the FMIOC Bylaws, there are four quarterly FMIOC meetings per year. Each meeting focuses on different areas of the City's budget and financial management. The January meeting focuses on financial reports as they relate to expenditures versus the approved budget. The complete [FMIOC Bylaws](#) can be found on the City's website.

Discussion & Analysis:

As the calendar in agenda item #5a. illustrates, receipt of revenues from other agencies fluctuates considerably. For example, the City has not yet received its property taxes for the 2024 calendar year. Hence, Attachment 1 shows that 100% of line items #1 and #2 (property taxes) remain to be received. The majority of the City's property taxes are received in the month of January.

As for expenditures, several categories show "100%" of the budget remaining. Some of those line items have not been expended or have not been needed so far this fiscal year. In other cases, such as "Life Insurance," those expenses may have been expended to another line item in the overall budget.

Particularly noteworthy, the Fire Department's Overtime has exceeded the budget by nearly 200%; HOWEVER, most of those monies will be reimbursed by the State Office of Emergency Services (OES) as

most of the incurred overtime is the result of Strike Team – providing fire protection and suppression support to Cal OES through the State of California. Reimbursement will occur later in the year.

Staff continue to update and refine the General Ledger Accounts (e.g., individual line items in the Budget Report Summary) to improve transparency and accountability, as well as reduce confusion and misunderstandings regarding the city’s budget revenues and expenditures.

Attachments:

- Attachment 1: General Fund - Budget Report Summary
- Attachment 2: Enterprise (Sewage) Fund – Budget Report Summary



City of Willows

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 301 - GENERAL							
Revenue							
Department: 000 - NON-DEPARTMENTAL							
301-000-70101	CURRENT SECURED PROPERTY TAX	1,127,100.00	1,127,100.00	0.00	3.00	-1,127,097.00	100.00 %
301-000-70102	PROPERTY TAX IN LIEU MVLF	765,921.00	765,921.00	0.00	0.00	-765,921.00	100.00 %
301-000-71001	SALES TAX	1,475,000.00	1,475,000.00	103,038.93	458,583.60	-1,016,416.40	68.91 %
301-000-71002	TRANSIENT OCCUPANCY TAX	650,000.00	650,000.00	0.00	197,512.76	-452,487.24	69.61 %
301-000-71003	REAL PROPERTY TRANSFER TAXES	17,000.00	17,000.00	2,166.52	13,124.71	-3,875.29	22.80 %
301-000-71004	PROP 172 SALES TAX	29,304.60	29,304.60	11,650.91	11,650.91	-17,653.69	60.24 %
301-000-72001	FRANCHISE - ELECTRIC & GAS	85,000.00	85,000.00	0.00	0.00	-85,000.00	100.00 %
301-000-72002	FRANCHISE - WATER	65,652.00	65,652.00	40,477.99	161,367.74	95,715.74	245.79 %
301-000-72003	FRANCHISE - CABLE TV	37,558.00	37,558.00	6,553.08	6,553.08	-31,004.92	82.55 %
301-000-72004	FRANCHISE - GARBAGE	137,035.00	137,035.00	28,036.48	61,560.83	-75,474.17	55.08 %
301-000-73001	BUSINESS LICENSES	20,000.00	20,000.00	0.00	514.12	-19,485.88	97.43 %
301-000-74001	BUILDING PERMITS	70,000.00	70,000.00	4,670.23	27,560.24	-42,439.76	60.63 %
301-000-74002	ENCROACHMENT PERMITS	20,000.00	20,000.00	3,247.50	18,165.61	-1,834.39	9.17 %
301-000-75001	VEHICLE FINES	5,000.00	5,000.00	194.38	259.84	-4,740.16	94.80 %
301-000-75004	OTHER FINES	1,500.00	1,500.00	88.25	347.49	-1,152.51	76.83 %
301-000-76200	RENTAL INCOME	60,000.00	60,000.00	3,019.00	36,490.50	-23,509.50	39.18 %
301-000-76600	INTEREST EARNED	15,000.00	15,000.00	4,613.75	12,421.25	-2,578.75	17.19 %
301-000-77004	SLESF COPS FUNDING	160,000.00	160,000.00	220,274.37	220,274.37	60,274.37	137.67 %
301-000-77011	MVLF RESIDUAL	7,902.00	7,902.00	0.00	0.00	-7,902.00	100.00 %
301-000-77100	CALTRANS STREET SWEEPING	3,936.00	3,936.00	0.00	-2,951.43	-6,887.43	174.99 %
301-000-77200	GRANT FUNDING - FIRE	210,937.00	210,937.00	79,582.86	208,885.70	-2,051.30	0.97 %
301-000-77220	PG&E WAYFINDING GRANT	0.00	0.00	0.00	5,000.00	5,000.00	0.00 %
301-000-78005	PLANNING & ZONING FEES	75,000.00	75,000.00	16,784.40	52,869.19	-22,130.81	29.51 %
301-000-78010	PUBLIC WORKS FEES	0.00	0.00	0.00	3,935.24	3,935.24	0.00 %
301-000-78020	ENGINEERING FEES	400.00	400.00	0.00	0.00	-400.00	100.00 %
301-000-78030	FIRE DEPARTMENT FEES	45,000.00	45,000.00	614.82	33,244.48	-11,755.52	26.12 %
301-000-78050	SEWER ADMINISTRATION FEES	127,624.00	127,624.00	0.00	8,631.80	-118,992.20	93.24 %
301-000-78070	DEFERRED ADMINISTRATION FEES	250.00	250.00	53.54	85.40	-164.60	65.84 %
301-000-78080	TRANSACTIONS FEE REVENUES	4,000.00	4,000.00	458.26	2,120.31	-1,879.69	46.99 %
301-000-78100	WEED ABATEMENT FEES - RECOVER	5,000.00	5,000.00	0.00	2.56	-4,997.44	99.95 %
301-000-78200	SWIMMING POOL REVENUES	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
301-000-78210	RECREATION REVENUES	17,000.00	17,000.00	140.00	2,976.50	-14,023.50	82.49 %
301-000-78300	PARK PERMIT FEES	2,500.00	2,500.00	0.00	1,125.00	-1,375.00	55.00 %
301-000-79015	MISCELLANEOUS REIMBURSEMENT	70,000.00	70,000.00	239.42	16,112.81	-53,887.19	76.98 %
301-000-79020	MANDATED COST REIMBURSEMEN	0.00	0.00	0.00	118.88	118.88	0.00 %
301-000-79900	MISCELLANEOUS REVENUES	5,000.00	5,000.00	550.00	7,412.16	2,412.16	148.24 %
301-000-80002	TRANSFERS IN	516,820.00	516,820.00	0.00	0.00	-516,820.00	100.00 %
Department: 000 - NON-DEPARTMENTAL Total:		5,847,439.60	5,847,439.60	526,454.69	1,565,958.65	-4,281,480.95	73.22%
Revenue Total:		5,847,439.60	5,847,439.60	526,454.69	1,565,958.65	-4,281,480.95	73.22%
Expense							
Department: 000 - NON-DEPARTMENTAL							
301-000-49000	TRANSFERS OUT	7,250.00	7,250.00	0.00	0.00	7,250.00	100.00 %
301-000-51100	COMPUTER EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
301-000-51200	FIRE EQUIPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
301-000-66021	TYLER UPGRADE PROJECT	50,000.00	50,000.00	2,525.90	65,165.21	-15,165.21	-30.33 %
Department: 000 - NON-DEPARTMENTAL Total:		72,250.00	72,250.00	2,525.90	65,165.21	7,084.79	9.81%
Department: 010 - CITY COUNCIL							
301-010-40007	FICA - MEDICARE COSTS	1,148.00	1,148.00	95.65	478.25	669.75	58.34 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
301-010-40010	PART-TIME SALARIES	15,000.00	15,000.00	1,250.00	6,250.00	8,750.00	58.33 %
301-010-40300	TRAVEL & MEETINGS	2,000.00	2,000.00	1,350.00	1,549.50	450.50	22.53 %
301-010-40999	OTHER EXPENDITURES	10,000.00	10,000.00	0.00	4,730.50	5,269.50	52.70 %
301-010-45000	TELEPHONE - COMMUNICATIONS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 010 - CITY COUNCIL Total:		28,548.00	28,548.00	2,695.65	13,008.25	15,539.75	54.43%
Department: 020 - CITY ATTORNEY							
301-020-41300	PROFESSIONAL SERVICES	146,000.00	146,000.00	0.00	46,432.00	99,568.00	68.20 %
Department: 020 - CITY ATTORNEY Total:		146,000.00	146,000.00	0.00	46,432.00	99,568.00	68.20%
Department: 030 - CITY MANAGER							
301-030-40000	REGULAR SALARIES	207,085.00	207,085.00	11,701.72	70,215.43	136,869.57	66.09 %
301-030-40004	CALPERS	16,298.00	16,298.00	877.80	5,256.21	11,041.79	67.75 %
301-030-40006	HEALTH INSURANCE	30,297.00	30,297.00	860.59	4,733.24	25,563.76	84.38 %
301-030-40007	FICA - MEDICARE COSTS	16,580.00	16,580.00	900.90	5,400.30	11,179.70	67.43 %
301-030-40015	VEHICLE ALLOWANCE	2,400.00	2,400.00	209.82	1,154.01	1,245.99	51.92 %
301-030-40020	LIFE INSURANCE	100.00	100.00	0.00	0.00	100.00	100.00 %
301-030-40300	TRAVEL & MEETINGS	2,500.00	2,500.00	0.00	400.00	2,100.00	84.00 %
301-030-40500	DUES & MEMBERSHIPS - CITY MAN	2,500.00	2,500.00	25.00	525.00	1,975.00	79.00 %
301-030-40999	OTHER EXPENDITURES	5,000.00	5,000.00	59.00	15,362.03	-10,362.03	-207.24 %
301-030-41300	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	15,390.00	-10,390.00	-207.80 %
301-030-45000	TELEPHONE - COMMUNICATIONS	0.00	0.00	284.54	697.89	-697.89	0.00 %
Department: 030 - CITY MANAGER Total:		287,760.00	287,760.00	14,919.37	119,134.11	168,625.89	58.60%
Department: 050 - FINANCE							
301-050-40000	REGULAR SALARIES	173,222.00	173,222.00	13,318.53	79,980.50	93,241.50	53.83 %
301-050-40004	CALPERS	13,633.00	13,633.00	1,041.87	6,250.67	7,382.33	54.15 %
301-050-40006	HEALTH INSURANCE	33,780.00	33,780.00	2,522.78	13,875.28	19,904.72	58.92 %
301-050-40007	FICA - MEDICARE COSTS	13,325.00	13,325.00	937.14	5,661.30	7,663.70	57.51 %
301-050-40020	LIFE INSURANCE	31.00	31.00	0.00	0.00	31.00	100.00 %
301-050-40100	POSTAGE	0.00	0.00	9.68	9.68	-9.68	0.00 %
301-050-40300	TRAVEL & MEETINGS	2,500.00	2,500.00	1,694.45	2,743.12	-243.12	-9.72 %
301-050-40500	DUES & SUBSCRIPTIONS	500.00	500.00	150.00	150.00	350.00	70.00 %
301-050-41300	PROFESSIONAL SERVICES	50,750.00	50,750.00	3,715.00	29,999.80	20,750.20	40.89 %
301-050-44000	CONTRACTUAL SERVICES	82,500.00	82,500.00	0.00	12,479.04	70,020.96	84.87 %
301-050-48001	DS - INTEREST	0.00	0.00	0.00	88,442.98	-88,442.98	0.00 %
Department: 050 - FINANCE Total:		370,241.00	370,241.00	23,389.45	239,592.37	130,648.63	35.29%
Department: 060 - COMMUNITY DEVELOPMENT							
301-060-40000	REGULAR SALARIES	124,950.00	124,950.00	9,770.08	56,916.20	68,033.80	54.45 %
301-060-40004	CALPERS	20,134.00	20,134.00	1,613.04	9,393.60	10,740.40	53.34 %
301-060-40006	HEALTH INSURANCE	21,393.00	21,393.00	860.59	4,733.24	16,659.76	77.87 %
301-060-40007	FICA - MEDICARE COSTS	9,559.00	9,559.00	761.46	4,421.77	5,137.23	53.74 %
301-060-40010	PART-TIME SALARIES	0.00	0.00	250.00	1,250.00	-1,250.00	0.00 %
301-060-40400	ADVERTISING	1,500.00	1,500.00	1,334.00	2,209.80	-709.80	-47.32 %
301-060-40999	OTHER EXPENDITURES	250.00	250.00	0.00	248.58	1.42	0.57 %
301-060-41000	MATERIALS & SUPPLIES	600.00	600.00	0.00	0.00	600.00	100.00 %
301-060-41300	PROFESSIONAL SERVICES	130,000.00	130,000.00	9,783.75	60,400.00	69,600.00	53.54 %
301-060-45000	TELEPHONE - COMMUNICATIONS	0.00	0.00	51.69	258.34	-258.34	0.00 %
301-060-45101	WATER & SEWER COSTS	0.00	0.00	110.61	2,715.81	-2,715.81	0.00 %
Department: 060 - COMMUNITY DEVELOPMENT Total:		308,386.00	308,386.00	24,535.22	142,547.34	165,838.66	53.78%
Department: 070 - CITYWIDE							
301-070-40004	CALPERS	79,480.00	79,480.00	0.00	78,943.33	536.67	0.68 %
301-070-40006	HEALTH INSURANCE	8,641.00	8,641.00	314.00	3,234.18	5,406.82	62.57 %
301-070-40100	POSTAGE	1,850.00	1,850.00	0.00	456.49	1,393.51	75.32 %
301-070-40400	ADVERTISING	500.00	500.00	52.50	889.70	-389.70	-77.94 %
301-070-40601	WORKERS COMPENSATION COST	52,418.00	52,418.00	0.00	12,822.25	39,595.75	75.54 %
301-070-40602	GENERAL LIABILITY - PROPERTY INS	163,722.00	163,722.00	0.00	301,671.25	-137,949.25	-84.26 %
301-070-40999	OTHER EXPENDITURES	55,500.00	55,500.00	16.15	154.66	55,345.34	99.72 %
301-070-41000	MATERIALS & SUPPLIES	6,200.00	6,200.00	0.00	1,777.55	4,422.45	71.33 %
301-070-41300	PROFESSIONAL SERVICES	100,000.00	100,000.00	92.33	39,185.51	60,814.49	60.81 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
301-070-43100	EQUIPMENT MAINTENANCE	8,000.00	8,000.00	535.68	2,222.58	5,777.42	72.22 %
301-070-45000	TELEPHONE - COMMUNICATIONS	8,800.00	8,800.00	0.00	2,844.17	5,955.83	67.68 %
301-070-48000	DS - PRINCIPAL	593,818.00	593,818.00	0.00	460,000.00	133,818.00	22.54 %
301-070-48001	DS - INTEREST	167,393.00	167,393.00	0.00	0.00	167,393.00	100.00 %
Department: 070 - CITYWIDE Total:		1,246,322.00	1,246,322.00	1,010.66	904,201.67	342,120.33	27.45%
Department: 080 - CITY HALL							
301-080-40999	OTHER EXPENDITURES	3,000.00	3,000.00	370.32	1,276.95	1,723.05	57.44 %
301-080-43300	BUILDING MAINTENANCE	6,000.00	6,000.00	2,310.00	9,157.25	-3,157.25	-52.62 %
301-080-45100	UTILITIES COST	21,000.00	21,000.00	265.29	16,420.61	4,579.39	21.81 %
301-080-45101	WATER & SEWER COSTS	15,000.00	15,000.00	0.00	7,406.41	7,593.59	50.62 %
Department: 080 - CITY HALL Total:		45,000.00	45,000.00	2,945.61	34,261.22	10,738.78	23.86%
Department: 090 - BUILDING							
301-090-40000	REGULAR SALARIES	57,285.00	57,285.00	7,353.83	34,934.03	22,350.97	39.02 %
301-090-40004	CALPERS	4,471.00	4,471.00	540.65	2,256.00	2,215.00	49.54 %
301-090-40006	HEALTH INSURANCE	5,772.00	5,772.00	0.00	0.00	5,772.00	100.00 %
301-090-40007	FICA - MEDICARE COSTS	4,824.00	4,824.00	533.69	2,505.74	2,318.26	48.06 %
301-090-40020	LIFE INSURANCE	31.00	31.00	0.00	0.00	31.00	100.00 %
301-090-40300	TRAVEL & MEETINGS	250.00	250.00	0.00	0.00	250.00	100.00 %
301-090-40500	DUES & SUBSCRIPTIONS	500.00	500.00	0.00	64.80	435.20	87.04 %
301-090-40999	OTHER EXPENDITURES	0.00	0.00	0.00	1,028.00	-1,028.00	0.00 %
301-090-41000	MATERIALS & SUPPLIES	500.00	500.00	0.00	592.23	-92.23	-18.45 %
301-090-41300	PROFESSIONAL SERVICES	90,000.00	90,000.00	2,247.50	17,555.00	72,445.00	80.49 %
Department: 090 - BUILDING Total:		163,633.00	163,633.00	10,675.67	58,935.80	104,697.20	63.98%
Department: 100 - POLICE							
301-100-40004	CALPERS	2,103.00	2,103.00	0.00	0.00	2,103.00	100.00 %
301-100-44000	CONTRACTUAL SERVICES	2,000,000.00	2,000,000.00	0.00	338,333.34	1,661,666.66	83.08 %
Department: 100 - POLICE Total:		2,002,103.00	2,002,103.00	0.00	338,333.34	1,663,769.66	83.10%
Department: 110 - ENGINEERING							
301-110-41300	PROFESSIONAL SERVICES	140,000.00	140,000.00	17,788.75	74,577.11	65,422.89	46.73 %
Department: 110 - ENGINEERING Total:		140,000.00	140,000.00	17,788.75	74,577.11	65,422.89	46.73%
Department: 120 - LIBRARY							
301-120-40000	REGULAR SALARIES	74,256.00	74,256.00	6,178.08	30,784.69	43,471.31	58.54 %
301-120-40004	CALPERS	5,844.00	5,844.00	456.33	2,236.79	3,607.21	61.73 %
301-120-40006	HEALTH INSURANCE	20,419.00	20,419.00	1,169.91	6,612.01	13,806.99	67.62 %
301-120-40007	FICA - MEDICARE COSTS	9,656.00	9,656.00	726.79	4,013.72	5,642.28	58.43 %
301-120-40010	PART-TIME SALARIES	51,000.00	51,000.00	3,368.00	22,048.00	28,952.00	56.77 %
301-120-40020	LIFE INSURANCE	57.00	57.00	0.00	0.00	57.00	100.00 %
301-120-40100	WILLOWS LIBRARY - POSTAGE EXPE	350.00	350.00	0.00	0.00	350.00	100.00 %
301-120-40300	TRAINING & TRAVEL	75.00	75.00	0.00	0.00	75.00	100.00 %
301-120-40500	DUES & MEMBERSHIPS	100.00	100.00	0.00	0.00	100.00	100.00 %
301-120-40999	OTHER EXPENDITURES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
301-120-41000	MATERIALS & SUPPLIES	2,500.00	2,500.00	142.22	1,369.29	1,130.71	45.23 %
301-120-41002	LIBRARY PRINT MATERIALS	6,000.00	6,000.00	42.22	2,312.89	3,687.11	61.45 %
301-120-43100	EQUIPMENT MAINTENANCE	800.00	800.00	0.00	0.00	800.00	100.00 %
301-120-44000	CONTRACTUAL SERVICES	101,500.00	101,500.00	0.00	26,723.02	74,776.98	73.67 %
301-120-45000	TELEPHONE - COMMUNICATIONS	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
301-120-45100	UTILITIES COST	13,500.00	13,500.00	0.00	0.00	13,500.00	100.00 %
Department: 120 - LIBRARY Total:		289,557.00	289,557.00	12,083.55	96,100.41	193,456.59	66.81%
Department: 130 - RECREATION							
301-130-40007	FICA - MEDICARE COSTS	536.00	536.00	0.00	367.31	168.69	31.47 %
301-130-40010	PART-TIME SALARIES	7,000.00	7,000.00	0.00	4,802.00	2,198.00	31.40 %
301-130-40999	OTHER EXPENDITURES	1,000.00	1,000.00	0.00	1,187.21	-187.21	-18.72 %
301-130-44000	CONTRACTUAL SERVICES	15,000.00	15,000.00	1,153.84	6,923.04	8,076.96	53.85 %
301-130-45000	TELEPHONE - COMMUNICATIONS	0.00	0.00	51.69	258.34	-258.34	0.00 %
Department: 130 - RECREATION Total:		23,536.00	23,536.00	1,205.53	13,537.90	9,998.10	42.48%

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 135 - SWIMMING POOL							
301-135-40007	FICA - MEDICARE COSTS	1,102.00	1,102.00	0.00	690.58	411.42	37.33 %
301-135-40010	PART-TIME SALARIES	14,400.00	14,400.00	0.00	9,026.76	5,373.24	37.31 %
301-135-40400	ADVERTISING	150.00	150.00	0.00	0.00	150.00	100.00 %
301-135-40999	OTHER EXPENDITURES	0.00	0.00	0.00	11,221.89	-11,221.89	0.00 %
301-135-41000	MATERIALS & SUPPLIES	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
301-135-41004	FIRST AID SUPPLIES - POOL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
301-135-41100	CLOTHING - UNIFORM	125.00	125.00	0.00	0.00	125.00	100.00 %
301-135-41300	PROFESSIONAL SERVICES	500.00	500.00	0.00	0.00	500.00	100.00 %
301-135-43100	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
301-135-45000	TELEPHONE - COMMUNICATIONS	253.75	253.75	0.00	144.92	108.83	42.89 %
301-135-45100	UTILITIES COST	1,500.00	1,500.00	0.00	319.68	1,180.32	78.69 %
301-135-45101	WATER & SEWER COSTS	7,500.00	7,500.00	0.00	2,390.40	5,109.60	68.13 %
Department: 135 - SWIMMING POOL Total:		36,530.75	36,530.75	0.00	23,794.23	12,736.52	34.87%
Department: 138 - PUBLIC WORKS							
301-138-40000	REGULAR SALARIES	245,880.00	245,880.00	39,626.82	162,528.58	83,351.42	33.90 %
301-138-40002	OVERTIME	15,000.00	15,000.00	1,615.98	7,416.83	7,583.17	50.55 %
301-138-40004	CALPERS	29,973.00	29,973.00	3,505.19	15,541.56	14,431.44	48.15 %
301-138-40006	HEALTH INSURANCE	88,480.00	88,480.00	4,654.81	36,336.24	52,143.76	58.93 %
301-138-40007	FICA - MEDICARE COSTS	19,325.00	19,325.00	3,098.59	12,671.34	6,653.66	34.43 %
301-138-40020	LIFE INSURANCE	108.00	108.00	0.00	0.00	108.00	100.00 %
301-138-40300	TRAVEL & MEETINGS	600.00	600.00	0.00	0.00	600.00	100.00 %
301-138-40500	DUES & SUBSCRIPTIONS	1,500.00	1,500.00	408.04	2,363.64	-863.64	-57.58 %
301-138-40900	SALARY TRANSFERS	-45,000.00	-45,000.00	0.00	0.00	-45,000.00	100.00 %
301-138-40999	OTHER EXPENDITURES	1,500.00	1,500.00	0.00	245.11	1,254.89	83.66 %
301-138-41000	MATERIALS & SUPPLIES	2,000.00	2,000.00	39.61	706.32	1,293.68	64.68 %
301-138-41005	FIRST AID	100.00	100.00	0.00	0.00	100.00	100.00 %
301-138-41100	CLOTHING - UNIFORM	5,000.00	5,000.00	207.75	207.75	4,792.25	95.85 %
301-138-41150	TOOL ALLOWANCE	2,400.00	2,400.00	0.00	0.00	2,400.00	100.00 %
301-138-41200	FUEL	15,500.00	15,500.00	625.66	5,185.34	10,314.66	66.55 %
301-138-41300	PROFESSIONAL SERVICES	22,500.00	22,500.00	60.00	4,164.50	18,335.50	81.49 %
301-138-41500	SMALL TOOLS	2,000.00	2,000.00	138.28	-232.42	2,232.42	111.62 %
301-138-41550	SAFETY SUPPLIES	2,000.00	2,000.00	0.00	239.26	1,760.74	88.04 %
301-138-41600	GARAGE SUPPLIES	800.00	800.00	96.63	189.61	610.39	76.30 %
301-138-43000	VEHICLE MAINTENANCE	10,000.00	10,000.00	0.00	859.48	9,140.52	91.41 %
301-138-43100	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	264.78	2,284.83	12,715.17	84.77 %
301-138-43105	EQUIPMENT RENTAL	0.00	0.00	0.00	28.77	-28.77	0.00 %
301-138-43300	BUILDING MAINTENANCE	0.00	0.00	0.00	1,349.37	-1,349.37	0.00 %
301-138-43350	TREE MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Department: 138 - PUBLIC WORKS Total:		439,666.00	439,666.00	54,342.14	252,086.11	187,579.89	42.66%
Department: 140 - PARKS							
301-140-40999	OTHER EXPENDITURES	4,500.00	4,500.00	0.00	1,203.41	3,296.59	73.26 %
301-140-41300	PROFESSIONAL SERVICES	650.00	650.00	0.00	0.00	650.00	100.00 %
301-140-43300	BUILDING MAINTENANCE	1,500.00	1,500.00	0.00	206.08	1,293.92	86.26 %
301-140-45000	TELEPHONE - COMMUNICATIONS	0.00	0.00	103.38	669.40	-669.40	0.00 %
301-140-45100	UTILITIES COST	20,000.00	20,000.00	0.00	13,844.20	6,155.80	30.78 %
301-140-45101	WATER & SEWER COSTS	12,500.00	12,500.00	0.00	5,270.40	7,229.60	57.84 %
Department: 140 - PARKS Total:		39,150.00	39,150.00	103.38	21,193.49	17,956.51	45.87%
Department: 145 - MALL MAINTENANCE							
301-145-45100	UTILITIES COST	3,000.00	3,000.00	0.00	1,051.19	1,948.81	64.96 %
301-145-45101	WATER & SEWER COSTS	9,500.00	9,500.00	0.00	5,455.47	4,044.53	42.57 %
Department: 145 - MALL MAINTENANCE Total:		12,500.00	12,500.00	0.00	6,506.66	5,993.34	47.95%
Department: 146 - MUSEUM MAINTENANCE							
301-146-43300	BUILDING MAINTENANCE	500.00	500.00	25.72	25.72	474.28	94.86 %
Department: 146 - MUSEUM MAINTENANCE Total:		500.00	500.00	25.72	25.72	474.28	94.86%
Department: 150 - FIRE							
301-150-40000	REGULAR SALARIES	289,911.00	289,911.00	40,686.72	230,287.67	59,623.33	20.57 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
301-150-40002	OVERTIME	25,000.00	25,000.00	21,672.86	73,746.42	-48,746.42	-194.99 %
301-150-40004	CALPERS	46,639.00	46,639.00	5,049.98	23,315.46	23,323.54	50.01 %
301-150-40006	HEALTH INSURANCE	98,189.00	98,189.00	6,997.77	40,291.91	57,897.09	58.96 %
301-150-40007	FICA - MEDICARE COSTS	23,053.00	23,053.00	3,539.62	19,709.78	3,343.22	14.50 %
301-150-40010	PART-TIME SALARIES	10,000.00	10,000.00	825.60	5,891.52	4,108.48	41.08 %
301-150-40011	HOLIDAY PAY	7,973.00	7,973.00	0.00	0.00	7,973.00	100.00 %
301-150-40012	CALL BACK PAY	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
301-150-40020	LIFE INSURANCE	248.00	248.00	0.00	0.00	248.00	100.00 %
301-150-40030	VOLUNTEER STIPEND	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
301-150-40300	TRAVEL & MEETINGS	20,000.00	20,000.00	1,750.00	4,557.64	15,442.36	77.21 %
301-150-40999	OTHER EXPENDITURES	16,500.00	16,500.00	0.00	11,535.63	4,964.37	30.09 %
301-150-41000	MATERIALS & SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
301-150-41100	CLOTHING - UNIFORM	2,500.00	2,500.00	645.00	1,290.00	1,210.00	48.40 %
301-150-41200	FUEL	14,500.00	14,500.00	813.51	7,499.17	7,000.83	48.28 %
301-150-41500	SMALL TOOLS	5,000.00	5,000.00	0.00	277.85	4,722.15	94.44 %
301-150-43000	VEHICLE MAINTENANCE	15,000.00	15,000.00	155.95	9,644.98	5,355.02	35.70 %
301-150-43100	EQUIPMENT MAINTENANCE	9,000.00	9,000.00	71.77	2,493.03	6,506.97	72.30 %
301-150-43300	BUILDING MAINTENANCE	10,000.00	10,000.00	132.13	3,017.57	6,982.43	69.82 %
301-150-44000	CONTRACTUAL SERVICES	130,000.00	130,000.00	0.00	2,153.91	127,846.09	98.34 %
301-150-45000	TELEPHONE - COMMUNICATIONS	10,000.00	10,000.00	93.26	2,515.91	7,484.09	74.84 %
301-150-45100	UTILITIES COST	25,000.00	25,000.00	0.00	19,435.19	5,564.81	22.26 %
301-150-45101	WATER & SEWER COSTS	3,100.00	3,100.00	0.00	1,936.21	1,163.79	37.54 %
Department: 150 - FIRE Total:		791,613.00	791,613.00	82,434.17	459,599.85	332,013.15	41.94%
Department: 160 - PUBLIC WORKS - STREETS							
301-160-40999	OTHER EXPENDITURES	0.00	0.00	0.00	1,419.99	-1,419.99	0.00 %
301-160-41300	PROFESSIONAL SERVICES	0.00	0.00	1,140.00	1,140.00	-1,140.00	0.00 %
301-160-45000	TELEPHONE - COMMUNICATIONS	0.00	0.00	0.00	2,228.41	-2,228.41	0.00 %
301-160-45100	UTILITIES COST	15,000.00	15,000.00	0.00	6,963.02	8,036.98	53.58 %
301-160-45101	WATER & SEWER COSTS	3,500.00	3,500.00	0.00	3,350.00	150.00	4.29 %
301-160-60000	STREET MAINTENANCE	10,000.00	10,000.00	374.68	3,375.19	6,624.81	66.25 %
301-160-60001	ALLEY MAINTENANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
301-160-60020	PUBLIC WORKS- INFRASTRUCTURE	0.00	0.00	367.50	367.50	-367.50	0.00 %
Department: 160 - PUBLIC WORKS - STREETS Total:		38,500.00	38,500.00	1,882.18	18,844.11	19,655.89	51.05%
Department: 170 - STORM DRAINS							
301-170-45100	UTILITIES COST	0.00	0.00	0.00	683.68	-683.68	0.00 %
Department: 170 - STORM DRAINS Total:		0.00	0.00	0.00	683.68	-683.68	0.00%
Department: 180 - SEWER							
301-180-40999	OTHER EXPENDITURES	0.00	0.00	219.95	2,621.12	-2,621.12	0.00 %
Department: 180 - SEWER Total:		0.00	0.00	219.95	2,621.12	-2,621.12	0.00%
Expense Total:		6,481,795.75	6,481,795.75	252,782.90	2,931,181.70	3,550,614.05	54.78%
Fund: 301 - GENERAL Surplus (Deficit):		-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90	-115.21%
Report Surplus (Deficit):		-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90	-115.21%

Group Summary

Department	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 301 - GENERAL						
Revenue						
000 - NON-DEPARTMENTAL	5,847,439.60	5,847,439.60	526,454.69	1,565,958.65	-4,281,480.95	73.22%
Revenue Total:	5,847,439.60	5,847,439.60	526,454.69	1,565,958.65	-4,281,480.95	73.22%
Expense						
000 - NON-DEPARTMENTAL	72,250.00	72,250.00	2,525.90	65,165.21	7,084.79	9.81%
010 - CITY COUNCIL	28,548.00	28,548.00	2,695.65	13,008.25	15,539.75	54.43%
020 - CITY ATTORNEY	146,000.00	146,000.00	0.00	46,432.00	99,568.00	68.20%
030 - CITY MANAGER	287,760.00	287,760.00	14,919.37	119,134.11	168,625.89	58.60%
050 - FINANCE	370,241.00	370,241.00	23,389.45	239,592.37	130,648.63	35.29%
060 - COMMUNITY DEVELOPMENT	308,386.00	308,386.00	24,535.22	142,547.34	165,838.66	53.78%
070 - CITYWIDE	1,246,322.00	1,246,322.00	1,010.66	904,201.67	342,120.33	27.45%
080 - CITY HALL	45,000.00	45,000.00	2,945.61	34,261.22	10,738.78	23.86%
090 - BUILDING	163,633.00	163,633.00	10,675.67	58,935.80	104,697.20	63.98%
100 - POLICE	2,002,103.00	2,002,103.00	0.00	338,333.34	1,663,769.66	83.10%
110 - ENGINEERING	140,000.00	140,000.00	17,788.75	74,577.11	65,422.89	46.73%
120 - LIBRARY	289,557.00	289,557.00	12,083.55	96,100.41	193,456.59	66.81%
130 - RECREATION	23,536.00	23,536.00	1,205.53	13,537.90	9,998.10	42.48%
135 - SWIMMING POOL	36,530.75	36,530.75	0.00	23,794.23	12,736.52	34.87%
138 - PUBLIC WORKS	439,666.00	439,666.00	54,342.14	252,086.11	187,579.89	42.66%
140 - PARKS	39,150.00	39,150.00	103.38	21,193.49	17,956.51	45.87%
145 - MALL MAINTENANCE	12,500.00	12,500.00	0.00	6,506.66	5,993.34	47.95%
146 - MUSEUM MAINTENANCE	500.00	500.00	25.72	25.72	474.28	94.86%
150 - FIRE	791,613.00	791,613.00	82,434.17	459,599.85	332,013.15	41.94%
160 - PUBLIC WORKS - STREETS	38,500.00	38,500.00	1,882.18	18,844.11	19,655.89	51.05%
170 - STORM DRAINS	0.00	0.00	0.00	683.68	-683.68	0.00%
180 - SEWER	0.00	0.00	219.95	2,621.12	-2,621.12	0.00%
Expense Total:	6,481,795.75	6,481,795.75	252,782.90	2,931,181.70	3,550,614.05	54.78%
Fund: 301 - GENERAL Surplus (Deficit):	-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90	-115.21%
Report Surplus (Deficit):	-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90	-115.21%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
301 - GENERAL	-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90
Report Surplus (Deficit):	-634,356.15	-634,356.15	273,671.79	-1,365,223.05	-730,866.90



City of Willows

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 318 - SEWER MAINTENANCE							
Revenue							
318-000-72020	SEWER SERVICE FEES	2,050,000.00	2,050,000.00	432,946.34	425,419.94	-1,624,580.06	79.25 %
318-000-72021	WASTEWATER IMPACT FEES	0.00	0.00	173.94	277.43	277.43	0.00 %
318-000-76600	INTEREST EARNED	100,000.00	100,000.00	0.00	13,338.22	-86,661.78	86.66 %
	Revenue Total:	2,150,000.00	2,150,000.00	433,120.28	439,035.59	-1,710,964.41	79.58%
Expense							
318-050-48001	DS - INTEREST	0.00	0.00	0.00	2,500.00	-2,500.00	0.00 %
318-110-41300	PROFESSIONAL SERVICES	0.00	0.00	0.00	10,742.50	-10,742.50	0.00 %
318-180-40500	DUES & SUBSCRIPTIONS	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
318-180-40602	GENERAL LIABILITY - PROPERTY INS	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
318-180-40999	OTHER EXPENDITURES	212,000.00	212,000.00	0.00	28,460.37	183,539.63	86.58 %
318-180-41000	MATERIALS & SUPPLIES	100.00	100.00	0.00	0.00	100.00	100.00 %
318-180-41100	CLOTHING - UNIFORM	5,000.00	5,000.00	475.53	3,804.24	1,195.76	23.92 %
318-180-41200	FUEL	10,000.00	10,000.00	417.11	3,456.90	6,543.10	65.43 %
318-180-41300	PROFESSIONAL SERVICES	772,000.00	772,000.00	58,558.29	120,145.33	651,854.67	84.44 %
318-180-41340	DISCHARGE PERMITS	15,500.00	15,500.00	15,277.00	15,277.00	223.00	1.44 %
318-180-41500	SMALL TOOLS	500.00	500.00	0.00	0.00	500.00	100.00 %
318-180-43000	VEHICLE MAINTENANCE	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
318-180-43100	EQUIPMENT MAINTENANCE	6,000.00	6,000.00	0.00	207.76	5,792.24	96.54 %
318-180-44000	CONTRACTUAL SERVICES	0.00	0.00	0.00	188,772.87	-188,772.87	0.00 %
318-180-45100	UTILITIES COST	5,000.00	5,000.00	0.00	1,850.28	3,149.72	62.99 %
318-180-45101	WATER & SEWER COSTS	3,500.00	3,500.00	0.00	1,634.66	1,865.34	53.30 %
318-180-48000	DS - PRINCIPAL	278,410.00	278,410.00	0.00	240,000.00	38,410.00	13.80 %
318-180-48001	DS - INTEREST	276,123.00	276,123.00	0.00	133,159.38	142,963.62	51.78 %
318-180-49900	ADMINISTRATIVE COST TRANSFER	255,357.00	255,357.00	0.00	0.00	255,357.00	100.00 %
318-180-61002	SYCAMORE STREET LIFT STATION	0.00	0.00	787.50	14,406.36	-14,406.36	0.00 %
318-180-61130	SEWER BOND PROJECTS	3,024,165.00	3,024,165.00	15,535.96	32,633.46	2,991,531.54	98.92 %
	Expense Total:	4,898,655.00	4,898,655.00	91,051.39	797,051.11	4,101,603.89	83.73%
Fund: 318 - SEWER MAINTENANCE Surplus (Deficit):		-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48	86.97%
Report Surplus (Deficit):		-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48	86.97%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 318 - SEWER MAINTENANCE						
Revenue	2,150,000.00	2,150,000.00	433,120.28	439,035.59	-1,710,964.41	79.58%
Expense	4,898,655.00	4,898,655.00	91,051.39	797,051.11	4,101,603.89	83.73%
Fund: 318 - SEWER MAINTENANCE Surplus (Deficit):	-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48	86.97%
Report Surplus (Deficit):	-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48	86.97%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
318 - SEWER MAINTENANCE	-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48
Report Surplus (Deficit):	-2,748,655.00	-2,748,655.00	342,068.89	-358,015.52	2,390,639.48



Date: January 21, 2025
To: Honorable Mayor and Councilmembers
From: Marti Brown, City Manager
Subject: Measure I Update & Status

Recommendation:

Recommended Action: Receive update on the status of Measure I, the voter approved 1.5% Transaction & Use Tax, approved in November 2024.

Rationale for Recommendation:

As outlined in the Finance and Measure I Oversight Committee (FMIOC) Bylaws, the January meeting of FMIOC is required to:

Review and track consistency of actual expenditures with the approved budget, as well as Measure i revenue progress. Meeting results and any recommendations to be presented to the entire Council within one month of the January FMIOC meeting.

Background:

In April 2024, the Willows City Council authorized placing a 1.5% Transaction and Uses Tax, Measure I, on the November 2024 ballot. On November 5, 2024, the Willows voters approved the tax by a margin of 60% of the registered votes cast. In December 2024, city staff prepared, and the Council approved all the State documents required to execute the measure and collect the additional tax. Those documents were successfully submitted to the State by the required deadline.

Discussion & Analysis:

According to the California Department of Tax and Fee Administration (the State agency that administers and collects the sales tax), new tax collection does not begin until 110 days after the November election and must begin on the first day of a new fiscal quarter. As a result, April 1, 2025, will be the first day that the new sales tax will go into effect and start being collected. The City's first check from the State for the new sales tax revenue will be issued in July 2025. Consequently, the first public reporting of the first quarter's sales tax performance will be reviewed and discussed at the July FMIOC meeting.