

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

	<b>EST. BEGINNING FUND BALANCE July 1, 2023</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE June 30, 2024</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>General Fund</b>	\$ 1,975,481	\$ 5,886,831	\$ 6,840,602	\$ 1,021,710	\$ (953,771)	\$ 346,049
<b>Enterprise Funds</b>						
318 / 321 - Sewer Enterprise	\$ 4,998,398	1,897,500	\$ 4,223,181	\$ 2,672,717	\$ (2,325,681)	\$ 2,374,395
325 - Water Enterprise	(17,960)	664,751	640,791	6,000	23,960	627,791
<i>Total Enterprise Funds</i>	<u>\$ 4,980,438</u>	<u>\$ 2,562,251</u>	<u>\$ 4,863,972</u>	<u>\$ 2,678,717</u>	<u>\$ (2,301,721)</u>	<u>\$ 3,002,186</u>
<b>Special Revenue Funds</b>						
<b>TRANSPORTATION</b>						
314-317 / 372 Gas Tax	\$ 282,554	\$ 173,769	\$ 321,653	\$ 134,670	\$ (147,884)	\$ 139,653
306 / 311 - RMRA / SB-1	356,924	157,236	511,466	2,694	(354,230)	511,466
310 - RSTP Program	(36,244)	362,658	110,901	215,513	251,757	110,901
<b>LIBRARY</b>						
338 / 359 - County Library / Literacy	46,878	273,138	320,016	-	(46,878)	-
341 - Zip Books	3,216	7,517	10,000	733	(2,483)	-
350 - Northnet Training	1,773	1,500	3,273	-	(1,773)	-
352 - CLSA Delivery	25,726	14,129	11,000	28,855	3,129	-
<b>MISC. OPERATIONAL</b>						
307 - Certified Access (ADA)	11,667	2,000	-	13,667	2,000	-
313 - Willows Lighting & Landscaping	49,268	34,533	38,931	44,870	(4,398)	-
322 - Recreation Reimbursement	-	-	-	-	-	-
323 - Recreation Cultural	-	-	-	-	-	-
330 - Community Discretionary	21,369	5,890	23,736	3,523	(17,846)	-
331 - Mall Maintenance	22,972	-	8,800	14,172	(8,800)	-
366 - State Recycling Grant	8,969	-	-	8,969	-	-
<b>CDBG / HOUSING</b>						
312 - CDBG Housing	-	6,289	6,289	-	-	-
347 - HOME Program Income	(4,469)	4,469	-	-	4,469	-
326 - CDBG Over-the-Counter Loan	127,670	112,731	5,000	235,401	107,731	-

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

	<b>EST. BEGINNING FUND BALANCE July 1, 2023</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE June 30, 2024</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>	<b>Capital Plan / Outlay</b>
<b>PROJECT</b>						
327 - Basin Street	6,968	-	6,968	-	(6,968)	-
329 - EDA Grant	661	-	-	661	-	-
343 - SB-2 Grant	58,022	-	-	58,022	-	-
440 - USDA RDBG Grant	(35,921)	95,000	59,079	-	35,921	-
398 - CDBG HOME Grant	19,326	-	2,500	16,826	(2,500)	-
<b>IMPACT FEES</b>						
356 - Fire Impact Fee	1,712	130	1,842	-	(1,712)	1,842
358 - Police Impact Fee	61,741	438	-	62,179	438	-
360 - Storm Drainage Impact Fee	155,478	1,174	-	156,652	1,174	-
361 - Streets Development Impact Fee	185,289	1,305	-	186,594	1,305	-
362 - Parks Facilities Impact Fee	337,104	2,000	-	339,104	2,000	-
363 - I-5 Interchange Impact Fee	393,109	3,042	-	396,151	3,042	-
364 - Library Development Impact Fee	143,200	950	25,000	119,150	(24,050)	25,000
<b>COVID-19 / ARPA</b>						
420 - COVID-19 / ARPA	1,092,048	-	827,840	264,208	(827,840)	-
<i>Total Special Revenue Funds</i>	<u>\$ 3,337,010</u>	<u>\$ 1,259,898</u>	<u>\$ 2,294,294</u>	<u>\$ 2,302,614</u>	<u>\$ (1,034,396)</u>	<u>\$ 788,862</u>
<i>Total Citywide</i>	<u>\$ 10,292,929</u>	<u>\$ 9,708,980</u>	<u>\$ 13,998,868</u>	<u>\$ 6,003,041</u>	<u>\$ (4,289,888)</u>	<u>\$ 4,137,097</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>REVENUES</b>				
Taxes	\$ 3,799,554	\$ 4,165,001	\$ 4,115,415	\$ 4,142,878
Franchises	291,128	362,832	314,544	314,544
Licenses	16,057	19,545	20,000	20,000
Permits	79,133	90,400	82,500	92,500
Fines & Forfeitures	13,019	6,370	6,500	6,500
Interest & Rentals	58,841	66,775	60,000	65,000
Other Government Agencies	736,214	1,236,157	743,652	719,652
Service Charges	155,357	246,202	196,090	308,057
Other Revenues	27,939	76,372	5,000	5,000
Transfers-In	260,431	426,347	77,700	212,700
<b>Total Revenues</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 5,621,401</b>	<b>\$ 5,886,831</b>
<b>EXPENDITURES</b>				
10 - City Council	\$ 23,613	\$ 23,711	\$ 22,622	\$ 22,622
20 - City Attorney	253,880	157,123	130,000	130,000
30 - City Manager	169,634	249,457	211,400	296,338
50 - Finance	341,666	347,485	403,835	312,572
60 - Planning	114,446	314,941	305,603	268,533
70 - General Office	322,194	591,038	472,806	469,445
80 - Civic Center	46,499	37,890	42,296	54,195
90 - Building	185,964	192,585	195,034	195,594
100 - Police	1,488,210	1,574,756	1,621,999	2,000,000
110 - Engineering	68,427	87,692	55,825	75,000
120 - Library	252,342	237,635	267,282	293,365
130 - Recreation	30,166	38,689	93,297	37,129
135 - Swimming Pool	28,640	40,440	340,714	40,283
138 - Parks & Public Works	315,065	516,964	474,550	486,379
140 - Parks Maintenance	53,643	49,015	38,072	38,072
145 - Mall Maintenance	14,551	9,364	12,527	12,527
146 - Museum Maintenance	123	252	500	500
150 - Fire	721,487	1,494,721	731,446	786,299
160 - Public Works / Streets	32,059	44,239	32,587	32,587
170 - Storm Drains:	2,871	2,371	2,226	2,226
00 - Non- Departmental	597,228	1,100,935	860,702	1,286,936
<b>Total Expenditures</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,315,323</b>	<b>\$ 6,840,602</b>
Excess / (Deficit) of Revenues over Expenditures	\$ 374,965	\$ (415,302)	\$ (693,922)	\$ (953,771)
Beginning Fund Balance	\$ 2,015,818	\$ 2,390,783	\$ 1,975,481	\$ 1,975,481
Ending Fund Balance	\$ 2,390,783	\$ 1,975,481	\$ 1,281,559	\$ 1,021,710
<b>Less - Fund Balance Assigned for:</b>				
Working Capital (Fund 302)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Projects (Fund 304)	5,000	5,000	5,000	5,000
Unassigned Fund Balance	\$ 2,185,783	\$ 1,770,481	\$ 1,076,559	\$ 816,710

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

<u>Description</u>	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUAL FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
Property Taxes	\$ 964,710	\$ 1,078,732	\$ 1,081,200	\$ 1,105,000
Property Tax in Lieu of Vehicle License Fee	687,521	732,588	747,240	750,903
Sales Taxes	1,302,626	1,624,861	1,537,725	1,537,725
Transient Occupancy Taxes	821,944	707,395	732,250	732,250
Real Property Transfer Tax	22,753	21,425	17,000	17,000
<b>TOTAL TAXES</b>	<b>3,799,554</b>	<b>4,165,001</b>	<b>4,115,415</b>	<b>4,142,878</b>
Franchise - Gas & Electric	64,477	75,119	75,495	75,495
Franchise - Water	46,499	131,338	65,325	65,325
Franchise - Cable TV	38,500	35,313	37,371	37,371
Franchise - Garbage	141,652	121,062	136,353	136,353
<b>TOTAL FRANCHISES</b>	<b>291,128</b>	<b>362,832</b>	<b>314,544</b>	<b>314,544</b>
Business Licenses	16,057	19,545	20,000	20,000
<b>TOTAL LICENSES</b>	<b>16,057</b>	<b>19,545</b>	<b>20,000</b>	<b>20,000</b>
Park Permits	2,850	2,435	2,500	2,500
Encroachment Permits	10,319	18,015	10,000	20,000
Building Permits	65,964	69,950	70,000	70,000
<b>TOTAL PERMITS</b>	<b>79,133</b>	<b>90,400</b>	<b>82,500</b>	<b>92,500</b>
Traffic Fines	7,721	4,642	5,000	5,000
Other Fines	5,298	1,728	1,500	1,500
<b>TOTAL FINES &amp; FORFIETURES</b>	<b>13,019</b>	<b>6,370</b>	<b>6,500</b>	<b>6,500</b>
Building Rents and Leases	43,745	46,998	50,000	50,000
Interest Earnings	15,096	19,777	10,000	15,000
Gain / Loss on Sale of Securities	-	-	-	-
<b>TOTAL INTEREST &amp; RENTALS</b>	<b>58,841</b>	<b>66,775</b>	<b>60,000</b>	<b>65,000</b>
Public Safety - Proposition 172	29,258	23,864	28,730	28,730
Supplemental Law Enforcement (SLESF)	121,302	165,271	160,000	160,000
Booking Fees	262	-	-	-
Grant Funding - Fire	25,000	1,040,434	210,937	210,937
Grant Funding - Public Works	-	-	-	139,500
CalTrans Street Sweeping	-	-	3,936	3,936
COVID / ARPA Funding	-	-	340,049	170,049
MVLF Residual Payments	-	6,588	-	6,500
Developer Agreement Funding	560,392	-	-	-
<b>TOTAL FROM OTHER AGENCIES</b>	<b>736,214</b>	<b>1,236,157</b>	<b>743,652</b>	<b>719,652</b>

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

Description	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
Engineering Fees	400	-	400	400
Plan Check Fees	26,108	-	60,000	60,000
Planning & Zoning Fees	13,948	108,079	15,000	15,000
Fire Department Fees	45,933	52,080	45,000	45,000
Sewer Admin Fees	39,440	39,440	39,440	146,407
Weed Abatement	9,813	26,216	-	5,000
DIF Administration	231	127	250	250
Transaction Fees	1,840	3,985	4,000	4,000
Recreation Fees	-	16,275	17,000	17,000
Swimming Pool Fees	17,644	-	15,000	15,000
<b>TOTAL SERVICE CHARGES</b>	<b>155,357</b>	<b>246,202</b>	<b>196,090</b>	<b>308,057</b>
<b>TOTAL OTHER REVENUES</b>	<b>27,939</b>	<b>76,372</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL TRANSFERS IN</b>	<b>260,431</b>	<b>426,347</b>	<b>77,700</b>	<b>212,700</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,437,673</b>	<b>\$ 6,696,001</b>	<b>\$ 5,621,401</b>	<b>\$ 5,886,831</b>

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>City Council - 10</b>				
Personal Services	16,977	\$ 14,475	\$ 16,148	\$ 16,148
Services and Supplies	6,636	9,236	6,474	6,474
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>23,613</b>	<b>23,711</b>	<b>22,622</b>	<b>22,622</b>
<b>City Attorney - 20</b>				
Personal Services	-	-	-	-
Services and Supplies	253,880	157,123	130,000	130,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>253,880</b>	<b>157,123</b>	<b>130,000</b>	<b>130,000</b>
<b>City Manager - 30</b>				
Personal Services	149,543	217,801	188,900	273,838
Services and Supplies	20,091	31,656	22,500	22,500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>169,634</b>	<b>249,457</b>	<b>211,400</b>	<b>296,338</b>
<b>Finance - 50</b>				
Personal Services	125,627	172,623	270,085	163,822
Services and Supplies	216,039	174,862	133,750	148,750
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>341,666</b>	<b>347,485</b>	<b>403,835</b>	<b>312,572</b>
<b>Planning - 60</b>				
Personal Services	2,339	111,710	169,608	132,538
Services and Supplies	112,107	203,231	135,995	135,995
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>114,446</b>	<b>314,941</b>	<b>305,603</b>	<b>268,533</b>
<b>Citywide / General Office - 70</b>				
Personal Services	129,260	149,857	134,824	125,957
Services and Supplies	192,934	441,181	337,982	343,488
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>322,194</b>	<b>591,038</b>	<b>472,806</b>	<b>469,445</b>

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Civic Center - 80</b>				
Personal Services	6,200	887	5,064	-
Services and Supplies	40,299	37,003	37,232	54,195
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>46,499</b>	<b>37,890</b>	<b>42,296</b>	<b>54,195</b>
<b>Building - 90</b>				
Personal Services	99,394	70,078	72,274	72,834
Services and Supplies	86,570	122,507	122,760	122,760
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>185,964</b>	<b>192,585</b>	<b>195,034</b>	<b>195,594</b>
<b>Police - 100</b>				
Personal Services	3,882	-	-	-
Services and Supplies	1,484,328	1,574,756	1,621,999	2,000,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>1,488,210</b>	<b>1,574,756</b>	<b>1,621,999</b>	<b>2,000,000</b>
<b>Engineering - 110</b>				
Personal Services	-	-	-	-
Services and Supplies	68,427	87,692	55,825	75,000
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>68,427</b>	<b>87,692</b>	<b>55,825</b>	<b>75,000</b>
<b>Library - 120</b>				
Personal Services	124,355	114,791	144,791	148,158
Services and Supplies	127,987	122,844	122,491	145,207
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>252,342</b>	<b>237,635</b>	<b>267,282</b>	<b>293,365</b>
<b>Recreation - 130</b>				
Personal Services	28,475	32,834	86,568	30,400
Services and Supplies	1,691	5,855	6,729	6,729
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>30,166</b>	<b>38,689</b>	<b>93,297</b>	<b>37,129</b>

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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Swimming Pool - 135</b>				
Personal Services	14,448	18,590	15,502	15,071
Services and Supplies	14,192	21,850	25,212	25,212
Capital Outlay	-	-	300,000	-
<b>Total:</b>	<b>28,640</b>	<b>40,440</b>	<b>340,714</b>	<b>40,283</b>
<b>Parks &amp; Public Works - 138</b>				
Personal Services	262,586	432,811	408,254	420,083
Services and Supplies	52,479	84,153	66,296	66,296
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>315,065</b>	<b>516,964</b>	<b>474,550</b>	<b>486,379</b>
<b>Parks Maintenance - 140</b>				
Personal Services	-	-	-	-
Services and Supplies	53,643	49,015	38,072	38,072
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>53,643</b>	<b>49,015</b>	<b>38,072</b>	<b>38,072</b>
<b>Mall Maintenance - 145</b>				
Personal Services	-	-	-	-
Services and Supplies	14,551	9,364	12,527	12,527
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>14,551</b>	<b>9,364</b>	<b>12,527</b>	<b>12,527</b>
<b>Museum Maintenance - 146</b>				
Personal Services	-	-	-	-
Services and Supplies	123	252	500	500
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>123</b>	<b>252</b>	<b>500</b>	<b>500</b>
<b>Fire - 150</b>				
Personal Services	503,958	454,051	466,546	521,399
Services and Supplies	217,529	1,040,670	264,900	264,900
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>721,487</b>	<b>1,494,721</b>	<b>731,446</b>	<b>786,299</b>



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

**Departmental Expenditure Account Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Public Works / Streets - 160</b>				
Personal Services	-	-	-	-
Services and Supplies	32,059	44,239	32,587	32,587
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>32,059</b>	<b>44,239</b>	<b>32,587</b>	<b>32,587</b>
<b>Storm Drains - 170</b>				
Personal Services	-	-	-	-
Services and Supplies	2,871	2,371	2,226	2,226
Capital Outlay	-	-	-	-
<b>Total:</b>	<b>2,871</b>	<b>2,371</b>	<b>2,226</b>	<b>2,226</b>
<b>Non-Departmental - 00</b>				
Personnel Services	-	-	-	-
Debt Service - Pension Obligation Bonds	597,228	663,123	705,153	705,153
Debt Service - Fire Truck Lease	-	-	-	63,321
Debt Service - Gap Loan	-	-	-	167,944
Capital Outlay	-	437,812	155,549	346,049
Transfers Out	-	-	-	4,469
<b>Total:</b>	<b>597,228</b>	<b>1,100,935</b>	<b>860,702</b>	<b>1,286,936</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 5,062,708</b>	<b>\$ 7,111,303</b>	<b>\$ 6,315,323</b>	<b>\$ 6,840,602</b>
<b>Total Personal Services:</b>	<b>\$ 2,064,272</b>	<b>\$ 2,453,631</b>	<b>\$ 2,683,717</b>	<b>\$ 2,625,401</b>
<b>Total Services and Supplies:</b>	<b>2,998,436</b>	<b>4,219,860</b>	<b>3,176,057</b>	<b>3,633,418</b>
<b>Total Capital Outlay:</b>	<b>-</b>	<b>437,812</b>	<b>455,549</b>	<b>346,049</b>
<b>Total Transfers Out:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,469</b>

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

<b>Personnel Services</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
40010 - Salaries - PT	\$ 14,062	13,446	15,000	15,000
40007 - FICA / Medicare	1,076	1,029	1,148	1,148
40601 - Worker's Compensation	1,839	-	-	-
<b><i>Total Personnel Services:</i></b>	<b>\$ 16,977</b>	<b>14,475</b>	<b>16,148</b>	<b>16,148</b>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 5,532	4,042	4,060	4,060
45000 - Telephone	365	-	414	414
40020 - Insurance	489	-	-	-
40030 - Travel & Meetings	250	5,194	2,000	2,000
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 6,636</b>	<b>9,236</b>	<b>6,474</b>	<b>6,474</b>
<b>Capital Projects</b>				
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total City Council:</i></b>	<b>\$ 23,613</b>	<b>23,711</b>	<b>22,622</b>	<b>22,622</b>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b><u>Personnel Services</u></b>				
	\$ -	-	-	-
	-----	-----	-----	-----
<b><i>Total Personnel Services:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	=====	=====	=====	=====
<b><u>Materials &amp; Services</u></b>				
41300 - Professional Services	\$ 195,650	157,123	120,000	120,000
41300 - Professional Services - Code	58,230	-	10,000	10,000
	-----	-----	-----	-----
<b><i>Total Material &amp; Services:</i></b>	<b>\$ 253,880</b>	<b>157,123</b>	<b>130,000</b>	<b>130,000</b>
	=====	=====	=====	=====
<b><u>Capital Projects</u></b>				
	-----	-----	-----	-----
<b><i>Total Capital Projects:</i></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	=====	=====	=====	=====
<b><i>Total City Attorney:</i></b>	<b>\$ 253,880</b>	<b>157,123</b>	<b>130,000</b>	<b>130,000</b>
	=====	=====	=====	=====

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries - FT	\$ 113,843	168,437	145,000	215,164
40004 - CalPERS	8,415	11,689	11,136	15,992
40006 - Health Insurance	16,941	21,981	18,433	23,840
40007 - FICA	8,765	13,194	11,831	16,342
40015 - Auto Allowance	1,579	2,407	2,400	2,400
40020 - Life Insurance	-	93	100	100
	-----	-----	-----	-----
<b>Total Personnel Services:</b>	<b>\$ 149,543</b>	<b>217,801</b>	<b>188,900</b>	<b>273,838</b>
	=====	=====	=====	=====
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 2,210	1,247	-	-
40500 - Memberships & Dues	-	400	2,500	2,500
45000 - Telephone	172	983		
41300 - Professional Services	(1,400)	23,563	10,000	10,000
40300 - Travel & Meetings	19,109	5,463	10,000	10,000
	-----	-----	-----	-----
<b>Total Material &amp; Services:</b>	<b>\$ 20,091</b>	<b>31,656</b>	<b>22,500</b>	<b>22,500</b>
	=====	=====	=====	=====
<b>Capital Projects</b>				
	\$ -	-	-	-
	-----	-----	-----	-----
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	=====	=====	=====	=====
<b>Total City Manager:</b>	<b>\$ 169,634</b>	<b>249,457</b>	<b>211,400</b>	<b>296,338</b>
	=====	=====	=====	=====

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries - FT	\$ 65,766	125,215	215,368	126,546
40004 - CalPERS	5,940	9,299	16,540	9,555
40006 - Health Insurance	18,415	28,628	21,597	18,057
40007 - FICA	4,986	9,450	16,549	9,633
40601 - Worker's Compensation	30,190	-	-	-
40020 - Life Insurance	330	31	31	31
	-----	-----	-----	-----
<b>Total Personnel Services:</b>	<b>\$ 125,627</b>	<b>172,623</b>	<b>270,085</b>	<b>163,822</b>
	=====	=====	=====	=====
<b>Materials &amp; Services</b>				
40100 - Postage	\$ 40	-	-	-
40999 - Special Department	953	238	-	-
40500 - Memberships & Dues	-	170	500	500
41300 - Professional Services	30,443	35,540	50,750	50,750
44000 - Contractual Services	184,603	136,439	80,000	95,000
40300 - Travel & Meetings	-	2,575	2,500	2,500
	-----	-----	-----	-----
<b>Total Material &amp; Services:</b>	<b>\$ 216,039</b>	<b>174,962</b>	<b>133,750</b>	<b>148,750</b>
	=====	=====	=====	=====
<b>Capital Projects</b>				
	\$ -	-	-	-
	-----	-----	-----	-----
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
	=====	=====	=====	=====
<b>Total Finance:</b>	<b>\$ 341,666</b>	<b>347,585</b>	<b>403,835</b>	<b>312,572</b>
	=====	=====	=====	=====

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
40000 - Salaries - FT / PT	\$ 2,173	85,872	128,000	97,466
40004 - CalPERS	-	12,204	20,550	15,128
40006 - Health Insurance	-	7,084	11,266	12,552
40007 - FICA	166	6,550	9,792	7,392
<b>Total Personnel Services:</b>	<b>\$ 2,339</b>	<b>111,710</b>	<b>169,608</b>	<b>132,538</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 252	36	508	508
40100 - Postage	8	-	-	-
40999 - Special Department	414	49,524	4,452	4,452
40400 - Advertising	1,009	1,671	1,035	1,035
41300 - Professional Services	108,728	152,000	130,000	130,000
40030 - Travel & Meetings	1,696	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 112,107</b>	<b>203,231</b>	<b>135,995</b>	<b>135,995</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning:</b>	<b>\$ 114,446</b>	<b>314,941</b>	<b>305,603</b>	<b>268,533</b>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries	\$ 51,850	429	-	-
40004 - CalPERS	4,137	18,224	-	-
40006 - Health Insurance (Retirees)	-	-	-	8,389
40006 - Health Insurance	8,130	48	-	-
40007 - FICA/ Medicare	4,061	33	-	-
40601 - Workers Compensation	61,020	128,933	134,824	117,568
40603 - Unemployment	-	327	-	-
40020 - Life Insurance	62	1,863	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Personnel Services:</b>	<b>\$ 129,260</b>	<b>149,857</b>	<b>134,824</b>	<b>125,957</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 19,388	6,410	6,090	6,090
40100 - Postage	1,605	1,721	1,827	1,827
40999 - Special Department	42,835	48,640	41,000	48,000
40400 - Advertising	115	4,029	508	508
45000 - Telephone	8,271	8,945	8,628	8,628
43300 - Building Maintenance	107	-	-	-
43100 - Equipment Maintenance	17,346	8,217	8,000	8,000
41300 - Professional Services	32,341	188,444	126,875	126,875
40999 - General Administration	4,890	-	6,000	6,000
41354 - Community Promotion	-	5,000	-	-
44000 - Contractual Services	8,945	12,081	-	-
40602 - Insurance (Liab / Property)	57,091	157,694	139,054	137,560
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Material &amp; Services:</b>	<b>\$ 192,934</b>	<b>441,181</b>	<b>337,982</b>	<b>343,488</b>
<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 Citywide (Gen Office):</b>	<b>\$ 322,194</b>	<b>591,038</b>	<b>472,806</b>	<b>469,445</b>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
40010 - Salaries PT	\$ 4,771	824	4,704	-
40007 - FICA/ Medicare	365	63	360	-
40601 - Workers Compensation	1,064	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 6,200</b>	<b>887</b>	<b>5,064</b>	<b>-</b>
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 5,604	4,614	812	3,000
45100 - PG&E	13,873	17,200	15,225	18,000
45101 - Water & Sewer Expense	12,534	12,189	15,105	15,105
43300 - Building Maintenance	8,288	3,000	6,090	18,090
<b>Total Material &amp; Services:</b>	<b>\$ 40,299</b>	<b>37,003</b>	<b>37,232</b>	<b>54,195</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Civic Center:</b>	<b>\$ 46,499</b>	<b>37,890</b>	<b>42,296</b>	<b>54,195</b>



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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries	\$ 56,273	55,695	57,285	62,905
40004 - CalPERS	7,293	4,175	4,362	4,386
40006 - Health Insurance	19,683	5,740	5,772	850
40007 - FICA/ Medicare	4,066	4,437	4,824	4,662
40601 - Workers Compensation	12,017	-	-	-
40020 - Life Insurance	62	31	31	31
<b>Total Personnel Services:</b>	<b>\$ 99,394</b>	<b>70,078</b>	<b>72,274</b>	<b>72,834</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ -	281	508	508
40100 - Postage	41	114	102	102
40999 - Special Department	224	4,853	-	-
40400 - Advertising	-	120	-	-
41300 - Professional Services	84,583	117,139	121,800	121,800
40602 - Insurance (Liab / Property)	1,051	-	-	-
40030 - Training & Travel	290	-	250	250
40500 - Dues & Memberships	381	-	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 86,570</b>	<b>122,507</b>	<b>122,760</b>	<b>122,760</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Building:</b>	<b>\$ 185,964</b>	<b>192,585</b>	<b>195,034</b>	<b>195,594</b>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40006 - Health Insurance	\$ 3,882	-	-	-
<i>Total Personnel Services:</i>	<u>\$ 3,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
44000 - Contractual Services	\$ 1,484,328	1,574,756	1,621,999	2,000,000
<i>Total Material &amp; Services:</i>	<u>\$ 1,484,328</u>	<u>1,574,756</u>	<u>1,621,999</u>	<u>2,000,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Police:</i>	<u>\$ 1,488,210</u>	<u>1,574,756</u>	<u>1,621,999</u>	<u>2,000,000</u>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
	\$ -	-	-	-
<i><b>Total Personnel Services:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Materials &amp; Services</b>				
44000 - Professional Services	\$ 68,427	87,692	55,825	75,000
<i><b>Total Material &amp; Services:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>55,825</u>	<u>75,000</u>
<b>Capital Projects</b>				
	\$ -	-	-	-
<i><b>Total Capital Projects:</b></i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i><b>Total Engineering:</b></i>	<u>\$ 68,427</u>	<u>87,692</u>	<u>55,825</u>	<u>75,000</u>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries	\$ 34,475	36,333	71,571	64,223
40010 - Salaries - PT	51,127	57,972	57,737	51,000
40004 - CalPERS	2,600	2,570	5,497	4,665
40006 - Health Insurance	8,064	10,693	-	19,425
40007 - FICA/ Medicare	6,692	7,167	9,929	8,788
40601 - Workers Compensation	21,397	-	-	-
40020 - Life Insurance	-	56	57	57
<b>Total Personnel Services:</b>	<b>\$ 124,355</b>	<b>114,791</b>	<b>144,791</b>	<b>148,158</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,323	1,946	2,588	2,588
40100 - Postage	-	25	362	362
40999 - Special Department	821	1,003	1,035	1,035
45000 - Telephone	2,556	1,873	2,588	2,588
45100 - Utilities - Electric	11,820	13,562	13,459	13,459
43100 - Equipment Maintenance	675	957	-	-
44000 - Contractual Services	97,346	97,638	96,284	100,000
40602 - Insurance	5,032	-	-	-
40030 - Training & Travel	-	-	75	75
40500 - Dues & Memberships	-	-	100	100
41002 - Print Material	7,414	5,840	6,000	25,000
<b>Total Material &amp; Services:</b>	<b>\$ 127,987</b>	<b>122,844</b>	<b>122,491</b>	<b>145,207</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Library:</b>	<b>\$ 252,342</b>	<b>237,635</b>	<b>267,282</b>	<b>293,365</b>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries	\$ -	834	53,040	-
40010 - Salaries - PT	9,354	29,695	14,000	28,239
40004 - CalPERS	295	2,305	4,073	-
40006 - Health Insurance	-	-	10,326	-
40007 - FICA/ Medicare	716	-	5,129	2,161
40601 - Workers Compensation	18,146	-	-	-
40020 - Life Insurance	(36)	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 28,475</b>	<b>32,834</b>	<b>86,568</b>	<b>30,400</b>
<b>Materials &amp; Services</b>				
40100 - Postage	\$ -	-	-	-
40999 - Special Department	60	4,797	5,583	5,583
45000 - Telephone	602	572	776	776
43100 - Equipment Maintenance	-	486	-	-
40602 - Insurance	919	-	-	-
40030 - Training & Travel	110	-	200	200
40500 - Dues & Memberships	-	-	170	170
<b>Total Material &amp; Services:</b>	<b>\$ 1,691</b>	<b>5,855</b>	<b>6,729</b>	<b>6,729</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation:</b>	<b>\$ 30,166</b>	<b>38,689</b>	<b>93,297</b>	<b>37,129</b>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40010 - Salaries - PT	\$ 11,278	17,269	14,400	14,000
40007 - FICA/ Medicare	852	1,321	1,102	1,071
40601 - Workers Compensation	2,318	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 14,448</b>	<b>18,590</b>	<b>15,502</b>	<b>15,071</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ -	-	250	250
40999 - Special Department	788	15,397	12,412	12,412
41100 - Clothing	4,592	113	125	125
40400 - Advertising	-	-	525	525
45000 - Telephone	253	324	250	250
45100 - PG&E	549	304	3,500	3,500
45101 - Water & Sewer Expense	4,430	4,856	5,500	5,500
43300 - Building Maintenance	103	-	1,000	1,000
43100 - Equipment Maintenance	314	122	250	250
41300 - Professional Services	2,500	714	500	500
40602 - Insurance	363	-	-	-
40030 - Training & Travel	225	-	650	650
41004 - First Aid	75	20	250	250
<b>Total Material &amp; Services:</b>	<b>\$ 14,192</b>	<b>21,850</b>	<b>25,212</b>	<b>25,212</b>
<b>Capital Projects</b>				
61001 - Pool Upgrades	\$ -	-	300,000	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>300,000</b>	<b>-</b>
<b>Total Swimming Pool:</b>	<b>\$ 28,640</b>	<b>40,440</b>	<b>340,714</b>	<b>40,283</b>

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

<b>Personnel Services</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
40000 - Salaries	\$ 142,669	306,483	274,093	285,104
40002 - Overtime	15,693	22,048	11,000	15,343
40010 - Salaries - PT	14,659	6,394	-	4,160
40004 - CalPERS	17,853	31,655	33,056	31,851
40006 - Health Insurance	45,926	106,444	113,477	106,185
40007 - FICA/ Medicare	12,979	25,412	21,520	22,332
40602 - Workers Compensation	39,570	-	-	-
40020 - Life Insurance	237	108	108	108
40900 - Street Worker Staff Alloc.	(27,000)	(65,733)	(45,000)	(45,000)
<b>Total Personnel Services:</b>	<b>\$ 262,586</b>	<b>432,811</b>	<b>408,254</b>	<b>420,083</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 396	1,024	414	414
40999 - Special Department	-	4,779	2,071	2,071
41500 - Small Tools	943	3,096	6,000	6,000
41100 - Clothing	5,365	7,810	5,000	5,000
41550 - Personal Safety Equipment	1,574	1,148	2,000	2,000
4XXXX - Rent - Equipment	-	69	-	-
43300 - Vehicle Maintenance	8,699	15,146	10,000	10,000
43000- Vehicle Maintenance - Tires	778	866	-	-
41200 - Fuel	21,969	21,208	15,300	15,300
43100 - Equipment Maintenance	2,919	11,645	7,500	7,500
41300 - Professional Services	5,089	12,942	7,611	7,611
44000 - Contractual Services	-	832	-	-
43350 - Tree Maintenance	437	-	5,000	5,000
40030 - Training & Travel	500	1,445	600	600
40500 - Dues & Memberships	1,063	1,772	1,500	1,500
41150 - Tool Allowance	2,400	371	2,400	2,400
41600 - Garage Supplies	347	-	800	800
41005 - First Aid	-	-	100	100
<b>Total Material &amp; Services:</b>	<b>\$ 52,479</b>	<b>84,153</b>	<b>66,296</b>	<b>66,296</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>\$ 315,065</b>	<b>516,964</b>	<b>474,550</b>	<b>486,379</b>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 10,194	12,156	6,090	6,090
45000 - Telephone	61	292	285	285
45100 - PG&E	23,419	21,806	17,083	17,083
45101 - Water & Sewer	14,124	11,759	12,180	12,180
43300 - Building Maintenance	1,795	1,405	1,500	1,500
41300 - Professional Services	1,068	466	636	636
44000 - Contract Services	81	1,131	298	298
40602 - Insurance	2,901	-	-	-
<i>Total Material &amp; Services:</i>	\$ 53,643	49,015	38,072	38,072
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Parks Maintenance:</i>	\$ 53,643	49,015	38,072	38,072



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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ -	-	-	-
45100 - PG&E	2,778	1,956	3,106	3,106
45101 - Water & Sewer	11,773	7,408	9,421	9,421
<i>Total Material &amp; Services:</i>	\$ 14,551	9,364	12,527	12,527
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Mall Maintenance:</i>	\$ 14,551	9,364	12,527	12,527

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
45101 - Water & Sewer	\$ -	-	-	-
43300 - Building Maintenance	123	252	500	500
<i>Total Material &amp; Services:</i>	\$ 123	252	500	500
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Museum Maintenance:</i>	\$ 123	252	500	500

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Personnel Services</b>				
40000 - Salaries	\$ 237,274	254,592	274,934	288,280
40002 - Overtime	24,081	34,037	25,000	31,893
40010 - Salaries - PT	28,431	30,512	20,000	20,270
40011 - Holiday Pay	8,622	1,406	7,973	7,973
40004 - CalPERS	32,893	37,044	30,214	44,385
40006 - Health Insurance	61,225	72,660	80,541	98,340
40007 - FICA/ Medicare	23,004	23,645	22,636	25,010
40601 - Workers Compensation	81,666	-	-	-
40012 - Call Back Pay	5,251	-	5,000	5,000
40603 - Unemployment	-	-	-	-
40020 - Life Insurance	411	155	248	248
40015 - Vehicle Allowance	1,100	-	-	-
<b>Total Personnel Services:</b>	<b>\$ 503,958</b>	<b>454,051</b>	<b>466,546</b>	<b>521,399</b>
<b>Materials &amp; Services</b>				
41000 - Office Expense	\$ 2,556	2,863	25,375	25,375
40100 - Postage	10	10	259	259
40999 - Special Department	33,491	817,810	16,500	16,500
41500 - Small Tools	5,635	10,818	5,000	5,000
41100 - Clothing	1,958	2,150	2,500	2,500
40400 - Advertising	-	131	-	-
45000 - Telephone	7,575	7,217	6,883	6,883
45100 - PG&E	18,974	22,565	20,808	20,808
45101 - Water & Sewer	2,812	2,843	3,045	3,045
43300 - Building Maintenance	7,547	15,757	10,000	10,000
43000 - Vehicle Maintenance	7,588	21,471	10,000	10,000
41200 - Fuel	16,347	14,667	14,280	14,280
43100 - Equipment Maintenance	3,338	9,346	9,000	9,000
41300 - Professional Services	27,025	2,580	10,150	10,150
44000 - Contractual Services	65,292	101,874	120,000	120,000
40602 - Insurance	10,946	-	-	-
40030 - Travel & Training	5,780	8,568	10,000	10,000
40500 - Dues & Memberships	522	-	1,100	1,100
40004 - Volunteer CalPERS	133	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 217,529</b>	<b>1,040,670</b>	<b>264,900</b>	<b>264,900</b>
<b>Capital Projects</b>				
	\$ -	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire:</b>	<b>\$ 721,487</b>	<b>1,494,721</b>	<b>731,446</b>	<b>786,299</b>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 924	1,444	2,030	2,030
45000 - Telephone	2,990	6,448	2,030	2,030
45100 - PG&E	11,146	13,584	10,353	10,353
45101 - Water & Sewer	-	-	2,174	2,174
43300 - Building Maintenance	-	-	1,000	1,000
41300 - Professional Services	5,577	22,763	5,000	5,000
40602 - Insurance	11,422	-	-	-
60001 - Alley Maintenance	-	-	10,000	10,000
<i>Total Material &amp; Services:</i>	\$ 32,059	44,239	32,587	32,587
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Public Works / Streets:</i>	\$ 32,059	44,239	32,587	32,587

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<b>Materials &amp; Services</b>				
40999 - Special Department	\$ 454	291	-	-
45100 - PG&E	1,406	1,662	1,218	1,218
43100 - Equipment Maintenance	256	366	500	500
41300 - Professional Services	-	52	508	508
40602 - Insurance	755	-	-	-
<i>Total Material &amp; Services:</i>	\$ 2,871	2,371	2,226	2,226
<b>Capital Projects</b>				
	\$ -	-	-	-
<i>Total Capital Projects:</i>	\$ -	-	-	-
<i>Total Storm Drains:</i>	\$ 2,871	2,371	2,226	2,226

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Personnel Services</b>				
40004 - CalPERS UAAL - Miscellaneous	\$ -	-	-	-
40004 - CalPERS UAAL - Safety	-	-	-	-
	-	-	-	-
<b>Total Personnel Services:</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
48000/01 - Debt Service - CalPERS Bonds	\$ 597,228	663,123	705,153	705,153
XXXX - Debt Service - Gap Loan	-	-	-	167,944
XXXX - Debt Service - Fire Truck Lease	-	-	-	63,321
49000 - Transfers Out	-	-	-	4,469
	-	-	-	-
<b>Total Material &amp; Services:</b>	<b>\$ 597,228</b>	<b>663,123</b>	<b>705,153</b>	<b>940,887</b>
<b>Capital Projects</b>				
51000 - Public Works Equipment	\$ -	103,189	-	150,000
66021 - Upgrade Computer Eqpt	-	-	30,000	60,000
51100 - Computer / Office Equipment	-	56,209	48,750	48,750
51200 - Fire Equipment	-	278,414	-	-
60020 - Infrastructure	-	-	66,299	66,299
51200 - Fire Equipment	-	-	10,500	10,500
XXXX - HVAC Air Ducts Cleaning	-	-	-	10,500
	-	-	-	-
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>437,812</b>	<b>155,549</b>	<b>346,049</b>
<b>Total Non-Departmental:</b>	<b>\$ 597,228</b>	<b>1,100,935</b>	<b>860,702</b>	<b>1,286,936</b>

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

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Sewer Fees	\$ 1,481,952	1,848,823	1,890,000	1,890,000
Sewer Developer Impacts Fees	387	1,784	-	-
Sewer Connection Fees	-	1,250	-	-
Interest Income	3,216	116,826	7,500	7,500
Restricted Capital Proceeds (net)	3,903,299			
Miscellaneous Income	10,000	-	-	-
<i>Total:</i>	<u>\$ 5,398,854</u>	<u>1,968,683</u>	<u>1,897,500</u>	<u>1,897,500</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ 121,735	11,512	-	-
Operations & Maintenance	402,579	465,254	405,600	315,600
Contract Operation - Plant Facility	698,797	720,787	737,000	737,000
Debt Service Costs	439,587	394,448	534,564	534,564
General Fund Overhead Costs	39,440	78,173	154,655	261,622
Capital Outlay	-	-	395,000	2,374,395
<i>Total:</i>	<u>\$ 1,702,138</u>	<u>1,670,174</u>	<u>2,226,819</u>	<u>4,223,181</u>
Excess (deficit) of revenues over expenditures	\$ 3,696,716	298,509	(329,319)	(2,325,681)
Beginning Fund Balance / Working Capital	\$ 1,003,173	4,699,889	4,998,398	4,998,398
Less - Working Capital Reserved for:				
Future Capital	\$ 3,359,693	3,471,548	3,091,548	1,113,653
Debt Service Reserve	543,606	543,606	543,606	543,606
Ending Fund Balance / Working Capital	<u>\$ 796,590</u>	<u>983,244</u>	<u>1,033,925</u>	<u>1,015,458</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Sycamore Street Lift Station	\$ -	-	240,000	159,844
Pacific Avenue Lift Station	-	-	-	146,088
Lasse Street Sewer Rehab	-	-	-	176,313
Road 57 Sewer Lift Station	-	-	-	90,675
Cherry St Lift Station	-	-	-	115,863
Update Municipal Code	-	-	15,000	15,000
Chlorine Contact Improvements	-	-	-	120,000
Annual Sewer Replacement Project	-	-	15,000	1,386,362
WWTP - Clarifier Improvements	-	-	100,000	119,250
WWTP - Administration Building	-	-	25,000	43,500
HVAC Air Ducts Cleaning	-	-	-	1,500
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>395,000</u>	<u>2,374,395</u>

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

<b>Salaries &amp; Benefits</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUAL FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
4001 - Salaries	\$ 56,870	6,365	-	-
4002 - Overtime	8,429	405	-	-
4004 - Salaries - PT	-	-	-	-
4006 - CalPERS	8,599	2,445	-	-
4007 - Health Insurance	24,090	1,728	-	-
4008 - FICA/ Medicare	5,965	507	-	-
4009 - Workers Compensation	17,782	-	-	-
4014 - Life Insurance	-	62	-	-
40900 - Overhead - General Fund	39,440	78,173	154,655	261,622
<b>Total Personnel Services:</b>	<b>\$ 161,175</b>	<b>89,685</b>	<b>154,655</b>	<b>261,622</b>
<b>Operations &amp; Maintenance</b>				
41000 - Office Expense	\$ 52	29	100	100
40999 - Special Department	12,840	26,191	12,000	212,000
41500 - Small Tools	-	-	500	500
41100 - Clothing	523	2,529	1,000	1,000
45100 - PG&E	257,173	293,978	300,000	10,000
45101 - Water & Sewer	3,250	3,184	3,000	3,000
43000 - Vehicle Maintenance	397	2,064	1,500	1,500
41200 - Fuel	2,836	5,700	5,000	5,000
43100 - Equipment Maintenance	5,504	1,116	6,000	6,000
41300 - Professional Services	60,205	26,554	35,000	35,000
44000 - Contractual Services	-	89,923		
40602 - Insurance	54,490	310	25,000	25,000
40500 - Dues & Memberships	1,983	-	2,000	2,000
41340 - Discharge Permit	3,326	13,676	14,500	14,500
<b>Total Operations &amp; Maintenance:</b>	<b>\$ 402,579</b>	<b>465,254</b>	<b>405,600</b>	<b>315,600</b>



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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUAL FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Salaries &amp; Benefits</b>				
<b>Contract Operations - Plant Facility</b>				
41300 - Contract Services	\$ 698,797	720,787	737,000	737,000
<b>Total Contract Operations:</b>	<b>\$ 698,797</b>	<b>720,787</b>	<b>737,000</b>	<b>737,000</b>
<b>Debt Service</b>				
5950 - Principal / Interest on Debt	\$ 439,587	394,448	534,564	534,564
<b>Total Contract Operations:</b>	<b>\$ 439,587</b>	<b>394,448</b>	<b>534,564</b>	<b>534,564</b>
<b>Capital Projects</b>				
XXXX - Sycamore Street Lift Station	\$ -	-	240,000	159,844
XXXX - Pacific Avenue Lift Station	-	-	-	146,088
XXXX - Lassen St Sewer Rehab	-	-	-	176,313
XXXX - Road 57 Sewer Lift Station	-	-	-	90,675
XXXX - Cherry St Lift Station	-	-	-	115,863
XXXX - Update Municipal Code	-	-	15,000	15,000
XXXX - Chlorine Contact Impvmt	-	-	-	120,000
XXXX - Annual Sewer Replct Project	-	-	15,000	1,386,362
XXXX - WWTP - Clarifier Impvmts	-	-	100,000	119,250
XXXX - WWTP - Admin Building	-	-	25,000	43,500
XXXX - HVAC Air Ducts Cleaning	-	-	-	1,500
<b>Total Capital Projects:</b>	<b>\$ -</b>	<b>-</b>	<b>395,000</b>	<b>2,374,395</b>
<b>Total Sewer Enterprise:</b>	<b>\$ 1,702,138</b>	<b>1,670,174</b>	<b>2,226,819</b>	<b>4,223,181</b>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Water Fees	\$ 4,205	7,680	7,000	7,000
Water Connection Fees	-	-	-	-
Cal Water Refund	1,851	-	-	-
Transfers In - ARPA Funding	-	-	627,791	657,751
Interest Income	(17)	-	-	-
<i>Total:</i>	<u>\$ 6,039</u>	<u>7,680</u>	<u>634,791</u>	<u>664,751</u>
<b>Expenditures:</b>				
Salaries & Benefits	\$ -	-	-	-
Operations & Maintenance	19,173	18,970	13,000	13,000
Debt Service Costs	-	-	-	-
General Fund Administrative Costs	-	-	-	-
Capital Outlay	-	-	627,791	627,791
<i>Total:</i>	<u>\$ 19,173</u>	<u>18,970</u>	<u>640,791</u>	<u>640,791</u>
Excess (deficit) of revenues over expenditures	\$ (13,134)	(11,290)	(6,000)	23,960
Beginning Fund Balance	\$ 6,464	(6,670)	(17,960)	(17,960)
Ending Fund Balance	<u>\$ (6,670)</u>	<u>(17,960)</u>	<u>(23,960)</u>	<u>6,000</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Cal Water System Main Tie-In	\$ -	-	627,791	627,791
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>627,791</u>	<u>627,791</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Fund 372 - CA Gax Tax Section 2103	\$ 49,350	50,145	59,540	59,540
Fund 314 - CA Gax Tax Section 2105	34,656	37,271	40,321	40,321
Fund 315 - CA Gax Tax Section 2106	20,662	23,793	22,544	22,544
Fund 316 - CA Gax Tax Section 2107	41,448	49,300	48,364	48,364
Fund 317 - CA Gax Tax Section 2107.5	2,000	2,000	2,000	2,000
Interest Income	1,933	1,954	1,000	1,000
<i>Total:</i>	<u>\$ 150,049</u>	<u>164,463</u>	<u>173,769</u>	<u>173,769</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ 27,000	27,000	45,000	45,000
Streets - Professional Services	93,328	2,771	90,000	90,000
Streets Maintenance	850	14,530	-	-
Utilities - Street Lighting	40,139	44,271	45,000	45,000
Capital Projects	-	163,201	195,000	139,653
Transfers Out	7,950	-	2,000	2,000
<i>Total:</i>	<u>\$ 169,267</u>	<u>251,773</u>	<u>377,000</u>	<u>321,653</u>
Excess (deficit) of revenues over expenditures	\$ (19,218)	(87,310)	(203,231)	(147,884)
Beginning Fund Balance (All Funds)	\$ 389,082	369,864	282,554	282,554
Ending Fund Balance (All Funds)	<u>\$ 369,864</u>	<u>282,554</u>	<u>79,323</u>	<u>134,670</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Capital - Streets Maintenance	\$ -	-	30,000	30,000
Green Street Project	-	4,670	-	104,653
Pacific Avenue Project	-	79,388	125,000	5,000
Lassen Street Project	-	79,143	40,000	-
<i>Total:</i>	<u>\$ -</u>	<u>163,201</u>	<u>195,000</u>	<u>139,653</u>

**City of Willows**  
**Fiscal Year 2023-24 Mid-Year Budget**  
**RMRA SB-1 TCFR Payback Funds (Funds 306/311 )**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Fund 306 - Trans. Cong. Relief Loan Payback	\$ -	-	-	-
Fund 311 - RMRA SB-1 Funding	126,411	143,435	155,736	155,736
Interest Income	1,684	2,791	1,500	1,500
<i>Total:</i>	<u>\$ 128,095</u>	<u>146,226</u>	<u>157,236</u>	<u>157,236</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	325	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	-	143,975	60,000	511,466
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>144,300</u>	<u>60,000</u>	<u>511,466</u>
Excess (deficit) of revenues over expenditures	\$ 128,095	1,926	97,236	(354,230)
Beginning Fund Balance (All Funds)	\$ 226,903	354,998	356,924	356,924
Ending Fund Balance (All Funds)	<u>\$ 354,998</u>	<u>356,924</u>	<u>454,160</u>	<u>2,694</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Capital - Lassen Street Project	\$ -	60,709	-	-
Capital - Pacific Avenue Project	-	55,189	-	-
Capital - Pavement Management Program	-	28,077	-	4,150
Capital - Green Street Project	-	-	-	7,316
Capital - Streets Reconstruction / Resurfacing	-	-	60,000	500,000
<i>Total:</i>	<u>\$ -</u>	<u>143,975</u>	<u>60,000</u>	<u>511,466</u>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Revenues:</b>				
RSTP (County) Funding	\$ 85,195	201,825	-	-
STIP Funding	-	958,046	110,000	362,658
Interest Income	1,940	(83)	2,000	-
<i>Total:</i>	<u>\$ 87,135</u>	<u>1,159,788</u>	<u>112,000</u>	<u>362,658</u>
<b>Expenditures:</b>				
Streets Worker Staff Allocations	\$ -	-	-	-
Streets - Professional Services	-	-	-	-
Streets Maintenance	-	-	-	-
Utilities - Street Lighting	-	-	-	-
Capital Projects	16,472	1,541,449	170,000	110,901
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>170,000</u>	<u>110,901</u>
Excess (deficit) of revenues over expenditures	\$ 70,663	(381,661)	(58,000)	251,757
Beginning Fund Balance (All Funds)	\$ 274,754	345,417	(36,244)	(36,244)
Ending Fund Balance (All Funds)	<u>\$ 345,417</u>	<u>(36,244)</u>	<u>(94,244)</u>	<u>215,513</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Capital - Annual Sidewalk Maintenance	\$ -	-	-	67,500
Capital - Streets Resurfacing Projects	-	-	60,000	-
Capital - Tehama Street Apron Repair	-	19,843	-	-
Capital - Pacific Avenue Project	-	762,864	110,000	43,401
Capital - N. Lassen Street Rehab	16,472	758,742	-	-
<i>Total:</i>	<u>\$ 16,472</u>	<u>1,541,449</u>	<u>170,000</u>	<u>110,901</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
County Library Allocation	\$ 98,000	77,700	77,700	112,700
State of CA Literacy Contribution (Fund 359)	48,650	46,878	44,280	60,438
Health Department Grant	-	-	-	100,000
Interest Income	36	201	-	-
Miscellaneous Income	-	-	-	-
<i>Total:</i>	<u>\$ 146,686</u>	<u>124,779</u>	<u>121,980</u>	<u>273,138</u>
<b>Expenditures:</b>				
<i>Willows Library</i>				
Salaries & Benefits	\$ -	-	-	-
Special Department Expense	-	-	-	-
New Print Materials	-	-	-	-
<i>Bayliss Library</i>				
Salaries & Benefits	\$ 2,234	-	-	-
Special Department Expense	142	-	-	-
Telephone Expense	466	-	-	-
Utilities / Electricity	2,327	-	-	-
<i>Elk Creek Library</i>				
Salaries & Benefits	\$ 7,638	57	-	-
Special Department Expense	1,366	(7)	-	-
Telephone Expense	488	92	-	-
Rent	1,900	-	-	-
Glenn County - Literacy Pass Through (Fund 359)	\$ 48,650	-	44,280	107,316
Transfers Out to General Fund - Library	\$ 167,479	108,641	77,700	212,700
<i>Total:</i>	<u>\$ 232,690</u>	<u>108,783</u>	<u>121,980</u>	<u>320,016</u>
Excess (deficit) of revenues over expenditures	\$ (86,004)	15,996	-	(46,878)
Beginning Fund Balance (All Funds)	\$ 116,886	30,882	46,878	46,878
Ending Fund Balance (All Funds)	<u>\$ 30,882</u>	<u>46,878</u>	<u>46,878</u>	<u>-</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Other Refunds	9,900	7,528	7,528	7,517
Interest Income	-	-	-	-
<i>Total:</i>	<u>9,900</u>	<u>7,528</u>	<u>7,528</u>	<u>7,517</u>
<b>Expenditures:</b>				
Other Expenditures	5,169	10,927	10,000	10,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>5,169</u>	<u>10,927</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	4,731	(3,399)	(2,472)	(2,483)
Beginning Fund Balance	1,884	6,615	3,216	3,216
Ending Fund Balance	<u>6,615</u>	<u>3,216</u>	<u>744</u>	<u>733</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Other Income - Refunds	\$ -	1,500	-	1,500
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library	\$ 2,777	1,718	1,991	3,273
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 2,777</u>	<u>1,718</u>	<u>1,991</u>	<u>3,273</u>
Excess (deficit) of revenues over expenditures	\$ (2,777)	(218)	(1,991)	(1,773)
Beginning Fund Balance	\$ 4,768	1,991	1,773	1,773
Ending Fund Balance	<u>\$ 1,991</u>	<u>1,773</u>	<u>(218)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
CLSA Delivery Funding (CALIFA / Northnet)	6,806	20,224	14,129	14,129
Interest Income	-	-	-	-
<i>Total:</i>	<u>6,806</u>	<u>20,224</u>	<u>14,129</u>	<u>14,129</u>
<b>Expenditures:</b>				
Other Expenditures - Willows Library Broadband	10,613	7,562	11,000	11,000
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>10,613</u>	<u>7,562</u>	<u>11,000</u>	<u>11,000</u>
Excess (deficit) of revenues over expenditures	(3,807)	12,662	3,129	3,129
Beginning Fund Balance	16,871	13,064	25,726	25,726
Ending Fund Balance	<u>13,064</u>	<u>25,726</u>	<u>28,855</u>	<u>28,855</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Certified Access Fees	\$ 1,520	2,116	2,000	2,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,520</u>	<u>2,116</u>	<u>2,000</u>	<u>2,000</u>
<b>Expenditures:</b>				
Special Dept. Expenditures - Building Dept.	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 1,520	2,116	2,000	2,000
Beginning Fund Balance (All Funds)	\$ 8,031	9,551	11,667	11,667
Ending Fund Balance (All Funds)	<u>\$ 9,551</u>	<u>11,667</u>	<u>13,667</u>	<u>13,667</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
Special Assessment Taxes	23,988	3,154	33,521	34,433
Interest Income	273	364	100	100
<i>Total:</i>	<u>24,261</u>	<u>3,518</u>	<u>33,621</u>	<u>34,533</u>
<b>Expenditures:</b>				
L&L District - Special Dept Expenditures	548	2,626	5,562	5,562
L&L District 2 - Special Dept Expenditures	1,981	1,795	2,514	2,514
L&L S. Willows - Special Dept Expenditures	1,655	1,797	23,405	26,355
Utilities	1,318	2,197	1,500	1,500
Water & Sewer	4,217	90	1,500	1,500
Street Lighting	935	1,457	1,500	1,500
<i>Total:</i>	<u>10,654</u>	<u>9,962</u>	<u>35,981</u>	<u>38,931</u>
Excess (deficit) of revenues over expenditures	13,607	(6,444)	(2,360)	(4,398)
Beginning Fund Balance (All Funds)	42,105	55,712	49,268	49,268
Ending Fund Balance (All Funds)	<u>55,712</u>	<u>49,268</u>	<u>46,908</u>	<u>44,870</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<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 2023-24 Mid-Year Budget**  
**Recreation Reimbursement Fund (Fund 322)**  
**ROLL INTO GENERAL FUND - RECREATION DEPT**

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Revenues:</b>				
Recreation Revenues	\$ 14,397	-	-	-
Interest Income	16	-	-	-
<i>Total:</i>	<u>\$ 14,413</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Temporary Salaries - Recreation	\$ 13,324	-	-	-
Other Expenditures / Merchant Fees	5,372	-	-	-
Transfers Out	-	1,408	-	-
<i>Total:</i>	<u>\$ 18,696</u>	<u>1,408</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (4,283)	(1,408)	-	-
Beginning Fund Balance (All Funds)	\$ 5,691	1,408	-	-
Ending Fund Balance (All Funds)	<u>\$ 1,408</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Revenues:</b>				
Recreation Revenues	\$ -	-	-	-
Interest Income	3	-	-	-
<i>Total:</i>	<u>\$ 3</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Temporary Salaries - Recreation	\$ -	-	-	-
Other Expenditures	-	-	-	-
Transfers Out	-	747	-	-
<i>Total:</i>	<u>\$ -</u>	<u>747</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3	(747)	-	-
Beginning Fund Balance (All Funds)	\$ 744	747	-	-
Ending Fund Balance (All Funds)	<u>\$ 747</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Expenditure Detail**

	ACTUAL FY 2021-22	PRE-AUDIT ACTUALS FY 2022-23	PROPOSED BUDGET FY 2023-24	MID-YEAR BUDGET FY 2023-24
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ -	-	-	-
Transfers In from CDBG/HOME Funds	23,690	5,890	7,500	5,890
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 23,690</u>	<u>5,890</u>	<u>7,500</u>	<u>5,890</u>
<b>Expenditures:</b>				
Special Department Expenditures	\$ -	1,866	3,000	1,500
Municipal Code Updates	-	-	-	-
Housing Element Update	22,573	-	-	-
LAFCO Expenditures	10,350	9,805	10,000	9,836
Membership Dues - League of CA Cities	-	-	4,900	4,900
Economic Development Committee	5,000	-	5,000	-
Three Core Economic Development Committee	15,000	7,500	7,500	7,500
Community Promotion (Chamber/Vol Fire/Etc.)	-	-	7,500	-
Other Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ 52,923</u>	<u>19,171</u>	<u>37,900</u>	<u>23,736</u>
Excess (deficit) of revenues over expenditures	\$ (29,233)	(13,281)	(30,400)	(17,846)
Beginning Fund Balance (All Funds)	\$ 63,883	34,650	21,369	21,369
Ending Fund Balance (All Funds)	<u>\$ 34,650</u>	<u>21,369</u>	<u>(9,031)</u>	<u>3,523</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Other Refunds	\$ -	-	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 231	1	8,800	8,800
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 231</u>	<u>1</u>	<u>8,800</u>	<u>8,800</u>
Excess (deficit) of revenues over expenditures	\$ (231)	(1)	(8,800)	(8,800)
Beginning Fund Balance	\$ 23,204	22,973	22,972	22,972
Ending Fund Balance	<u>\$ 22,973</u>	<u>22,972</u>	<u>14,172</u>	<u>14,172</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<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**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Recycling Grant Capital	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Program Income - Loan Payments	\$ 24,243	6,289	7,500	6,289
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 24,243</u>	<u>6,289</u>	<u>7,500</u>	<u>6,289</u>
<b>Expenditures:</b>				
Transfer Out to Fund 330 (Community Fund)	\$ 23,690	5,890	7,500	5,890
Other Expenditures	553	399	-	399
<i>Total:</i>	<u>\$ 24,243</u>	<u>6,289</u>	<u>7,500</u>	<u>6,289</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance (All Funds)	\$ -	-	-	-
Ending Fund Balance (All Funds)	\$ -	-	-	-

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Capital - Other	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Program Income	\$ -	-	-	-
Interest Income	-	-	-	-
Transfers In	-	-	-	4,469
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>4,469</u>
<b>Expenditures:</b>				
Other Expenditures - Loan Monitoring	\$ 3,400	3,400	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,400</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (3,400)	(3,400)	-	4,469
Beginning Fund Balance	\$ 2,331	(1,069)	(4,469)	(4,469)
Ending Fund Balance	<u>\$ (1,069)</u>	<u>(4,469)</u>	<u>(4,469)</u>	<u>-</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
CDBG Grant Proceeds	\$ 1,637,297	-	-	-
Transfers In - Loan Proceeds	-	-	-	-
Program Income Loan Payments	-	112,731	112,731	112,731
Interest Income	-	626	-	-
<i>Total:</i>	<u>\$ 1,637,297</u>	<u>113,357</u>	<u>112,731</u>	<u>112,731</u>
<b>Expenditures:</b>				
Other Expenditures - Loaned Funds	\$ 1,572,209	-	-	-
Administrative Expenses - Loan Monitoring	-	4,750	5,000	5,000
Transfers Out - Loan Payback	-	-	-	-
Capital Outlay	23,781	-	-	-
<i>Total:</i>	<u>\$ 1,595,990</u>	<u>4,750</u>	<u>5,000</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 41,307	108,607	107,731	107,731
Beginning Fund Balance	\$ (22,244)	19,063	127,670	127,670
Ending Fund Balance	<u>\$ 19,063</u>	<u>127,670</u>	<u>235,401</u>	<u>235,401</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
CDBG Capital Outlay	\$ 23,781	-	-	-
<i>Total:</i>	<u>\$ 23,781</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>PRE-AUDIT</u> <u>ACTUALS</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
EDA Grant Funding	\$ -	-	-	-
RDBG Water Study Grant	37,674	-	-	-
Interest Income	1,014	(15)	-	-
Transfers In - Gap Loan Proceeds	-	122,937	-	-
<i>Total:</i>	<u>\$ 38,688</u>	<u>122,922</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	-
Transfers Out - Gap Loan Payments (Fund 305)	174,913	174,912	174,912	6,968
<i>Total:</i>	<u>\$ 174,913</u>	<u>174,912</u>	<u>174,912</u>	<u>6,968</u>
Excess (deficit) of revenues over expenditures	\$ (136,225)	(51,990)	(174,912)	(6,968)
Beginning Fund Balance (All Funds)	\$ 195,183	58,958	6,968	6,968
Ending Fund Balance (All Funds)	<u>\$ 58,958</u>	<u>6,968</u>	<u>(167,944)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>PRE-AUDIT</u> <u>ACTUALS</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Basin Street Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Gap Loan Balance Payable to Fund 305:</b>	<u>\$ 573,487</u>	<u>416,321</u>	<u>253,894</u>	<u>253,894</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
EDA Grant Proceeds	\$ 510,834	-	-	-
Transfers In	-	-	-	-
Interest Income	-	661	-	-
<i>Total:</i>	<u>\$ 510,834</u>	<u>661</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 44	-	-	-
Transfers Out - Loan Payback	-	122,937	-	-
Capital Outlay	1,000	-	-	-
<i>Total:</i>	<u>\$ 1,044</u>	<u>122,937</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 509,790	(122,276)	-	-
Beginning Fund Balance	\$ (386,853)	122,937	661	661
Ending Fund Balance	<u>122,937</u>	<u>661</u>	<u>661</u>	<u>661</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
South Willows Infrastructure Projects	\$ 1,000	-	-	-
<i>Total:</i>	<u>\$ 1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Willows**  
**Fiscal Year 2023-24 Mid-Year Budget**  
**SB-2 / LEAP Grant Fund (Fund 343)**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
SB-2 Planning Grant Revenue	\$ 22,400	143,263	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 22,400</u>	<u>143,263</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ 60,340	23,102	-	-
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 60,340</u>	<u>23,102</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (37,940)	120,161	-	-
Beginning Fund Balance	\$ (24,199)	(62,139)	58,022	58,022
Ending Fund Balance	<u>\$ (62,139)</u>	<u>58,022</u>	<u>58,022</u>	<u>58,022</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>PRE-AUDIT</u> <u>ACTUALS</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Revenues:</b>				
USDA Grant Revenues	\$ -	-	95,000	95,000
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>95,000</u>	<u>95,000</u>
<b>Expenditures:</b>				
Planning Expenditures	\$ -	35,921	95,000	59,079
Capital Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>35,921</u>	<u>95,000</u>	<u>59,079</u>
Excess (deficit) of revenues over expenditures	\$ -	(35,921)	-	35,921
Beginning Fund Balance	\$ -	-	(35,921)	(35,921)
Ending Fund Balance	<u>\$ -</u>	<u>(35,921)</u>	<u>(35,921)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>PRE-AUDIT</u> <u>ACTUALS</u> <u>FY 2022-23</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2023-24</u>	<u>MID-YEAR</u> <u>BUDGET</u> <u>FY 2023-24</u>
<b>Capital Expenditures</b>				
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
HOME Grant Proceeds	\$ 884,769	10,794	-	-
Transfers In	-	-	-	-
Interest Income	-	139	-	-
<i>Total:</i>	<u>\$ 884,769</u>	<u>10,933</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures - Administrative Costs	\$ -	485	2,500	2,500
Other Expenditures - Loaned Funds	424,670	-	-	-
Transfers Out	-	-	-	-
Capital Outlay	442,760	-	-	-
<i>Total:</i>	<u>\$ 867,430</u>	<u>485</u>	<u>2,500</u>	<u>2,500</u>
Excess (deficit) of revenues over expenditures	\$ 17,339	10,448	(2,500)	(2,500)
Beginning Fund Balance	\$ (8,461)	8,878	19,326	19,326
Ending Fund Balance	<u>\$ 8,878</u>	<u>19,326</u>	<u>16,826</u>	<u>16,826</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Sycamore Street Apartments Project	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 965	512	-	130
Interest Income	352	220	-	-
<i>Total:</i>	<u>\$ 1,317</u>	<u>732</u>	<u>-</u>	<u>130</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	65,163	65,163	65,163	1,842
<i>Total:</i>	<u>\$ 65,163</u>	<u>65,163</u>	<u>65,163</u>	<u>1,842</u>
Excess (deficit) of revenues over expenditures	\$ (63,846)	(64,431)	(65,163)	(1,712)
Beginning Fund Balance	\$ 129,989	66,143	1,712	1,712
Ending Fund Balance	<u>\$ 66,143</u>	<u>1,712</u>	<u>(63,451)</u>	<u>-</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Fire Truck Payments - Principal & Interest	\$ 65,163	65,163	65,163	1,842
<i>Total:</i>	<u>\$ 65,163</u>	<u>65,163</u>	<u>65,163</u>	<u>1,842</u>

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

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Development Impact Fees	\$ 469	249	-	63
Interest Income	320	425	375	375
<i>Total:</i>	<u>\$ 789</u>	<u>674</u>	<u>375</u>	<u>438</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	\$ 789	674	375	438
Beginning Fund Balance	\$ 60,278	61,067	61,741	61,741
Ending Fund Balance	<u>\$ 61,067</u>	<u>61,741</u>	<u>62,116</u>	<u>62,179</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Other Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Development Impact Fees	\$ 1,054	1,082	-	274
Interest Income	788	1,068	900	900
<i>Total:</i>	<u>\$ 1,842</u>	<u>2,150</u>	<u>900</u>	<u>1,174</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	\$ 1,842	2,150	900	1,174
Beginning Fund Balance	\$ 151,486	153,328	155,478	155,478
Ending Fund Balance	<u>\$ 153,328</u>	<u>155,478</u>	<u>156,378</u>	<u>156,652</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Storm Drainage Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 1,172	1,202	-	305
Interest Income	859	1,273	1,000	1,000
<i>Total:</i>	<u>\$ 2,031</u>	<u>2,475</u>	<u>1,000</u>	<u>1,305</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	\$ 2,031	2,475	1,000	1,305
Beginning Fund Balance	\$ 180,783	182,814	185,289	185,289
Ending Fund Balance	<u>\$ 182,814</u>	<u>185,289</u>	<u>186,289</u>	<u>186,594</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Streets Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ -	-	-	-
Interest Income	1,629	2,322	2,000	2,000
<i>Total:</i>	<u>\$ 1,629</u>	<u>2,322</u>	<u>2,000</u>	<u>2,000</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	\$ 1,629	2,322	2,000	2,000
Beginning Fund Balance	\$ 333,153	334,782	337,104	337,104
Ending Fund Balance	<u>\$ 334,782</u>	<u>337,104</u>	<u>339,104</u>	<u>339,104</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Capital Expenditures</b>				
Parks Facilities Capital Projects	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<b>Revenues:</b>				
Development Impact Fees	\$ 629	645	-	542
Interest Income	1,777	2,706	2,000	2,500
<i>Total:</i>	<u>\$ 2,406</u>	<u>3,351</u>	<u>2,000</u>	<u>3,042</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	\$ 2,406	3,351	2,000	3,042
Beginning Fund Balance	\$ 387,352	389,758	393,109	393,109
Ending Fund Balance	<u>\$ 389,758</u>	<u>393,109</u>	<u>395,109</u>	<u>396,151</u>

**Capital Expenditure Detail**

	<u>ACTUAL FY 2021-22</u>	<u>PRE-AUDIT ACTUALS FY 2022-23</u>	<u>PROPOSED BUDGET FY 2023-24</u>	<u>MID-YEAR BUDGET FY 2023-24</u>
<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 2023-24 Mid-Year Budget**  
**Library Development Impact Fee Fund (Fund 364)**

<b>Revenues:</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Development Impact Fees	\$ -	-	-	-
Interest Income	724	986	950	950
<i>Total:</i>	<u>\$ 724</u>	<u>986</u>	<u>950</u>	<u>950</u>
<b>Expenditures:</b>				
Other Expenditures	\$ -	-	-	-
Capital Outlay	-	-	-	25,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	\$ 724	986	950	(24,050)
Beginning Fund Balance	\$ 141,490	142,214	143,200	143,200
Ending Fund Balance	<u>\$ 142,214</u>	<u>143,200</u>	<u>144,150</u>	<u>119,150</u>

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
Library Capital Projects	\$ -	-	-	25,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>25,000</u>

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

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Revenues:</b>				
American Rescue Plan Act (ARPA Funding)	\$ 726,276	726,276	-	-
Interest Income	-	-	-	-
<i>Total:</i>	<u>\$ 726,276</u>	<u>726,276</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Other Expenditures	\$ 22,500	15,500	-	-
Salaries & Benefits	52,712	-	-	-
Capital Expenditures	-	-	-	30,000
Transfers Out to Water Fund	-	-	627,791	627,791
Transfers Out to General Fund	-	269,792	340,049	170,049
<i>Total:</i>	<u>\$ 75,212</u>	<u>285,292</u>	<u>967,840</u>	<u>827,840</u>
Excess (deficit) of revenues over expenditures	\$ 651,064	440,984	(967,840)	(827,840)
Beginning Fund Balance	\$ -	651,064	1,092,048	1,092,048
Ending Fund Balance	<u>\$ 651,064</u>	<u>1,092,048</u>	<u>124,208</u>	<u>264,208</u>

**Capital Expenditure Detail**

	<b>ACTUAL FY 2021-22</b>	<b>PRE-AUDIT ACTUALS FY 2022-23</b>	<b>PROPOSED BUDGET FY 2023-24</b>	<b>MID-YEAR BUDGET FY 2023-24</b>
<b>Capital Expenditures</b>				
Master Fee Schedule Update	\$ -	-	-	30,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>30,000</u>