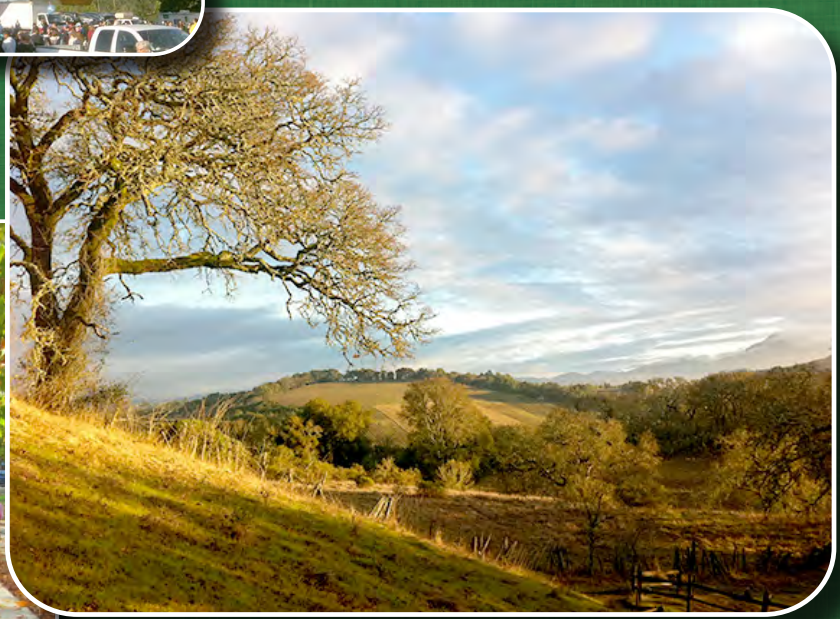
TOWN OF WINDSOR

Adopted Budgets

Fiscal Years 2013-14 & 2014-15









Adopted June 5, 2013

TOWN OF WINDSOR ADOPTED OPERATING BUDGET FISCAL YEARS 2013-14 & 2014-15

Robin Goble, Mayor
Bruce Okrepkie, Vice Mayor
Debora Fudge, Councilmember
Steve Allen, Councilmember
Sam Salmon, Councilmember

Linda Kelly, Town Manager
Heather Ippoliti, Administrative Services Director
Jim Bergman, Community Development Director
Richard Burtt, Public Works Director
Maria De La O, Town Clerk
Donna Legge, Parks & Recreation Director
Chris Spallino, Police Chief

2013-15
APPROVED BUDGET
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Preface - How to Read this Document

This document reflects the Town's continued use of a two-year budget that emphasizes long-range planning and effective program management. The Town prepares a line item budget. The intent of this format is to provide the Town Council with summarized yet detailed budget information by department. At the same time, the overall focus of the budget is on policy direction and departmental activities, with emphasis on the level and cost of each Town service, what services are being provided, and the effect of these activities on general public welfare. The document is organized into the following sections:

Introduction
This section includes the Budget Message from the Town Manager and Administrative Services Director highlighting key issues considered in preparing the Budget. Also included in this section is an organization chart.

Budget Overview
This section provides summarized budget information arranged to display historical and projected revenues and spending by fund, inter-fund transfers, major projects, and personnel assignments and allocations.

Budgets
This section presents the operating budget at fund and department levels, providing summaries of revenues, expenditures and changes in financial position for each of the Town's operating funds.

Financial and Statistical Schedules
Describes Key Revenue Sources and summarizes revenues by major category and sources, as well as, a page of demographic and statistical summaries.

Budget Reference Information
This section includes a glossary of terms used in public finance, the Town's Financial Management Policies, a description of the Town's budget process, and the fiscal years 2013-15 budget calendar used in developing, reviewing and approving the budget.

Basis of Accounting

The basis of accounting refers to the timing of revenue and expenditure recognition for financial reporting. In preparing the budget the same methodology is applied. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are included in the budget when they become measurable and available as current assets. Expenditures are budgeted when measurable in the accounting period in which the fund liability is incurred.

Fund Listing

The Town's funds are assigned numbers and are separated into fund types as shown below:

Town of Windsor

General Fund
010 – General Fund

Special Revenue Funds
110 – Gas Tax Fund
111 – Transportation Grant Fund
120 – Transportation Development Act Fund
130 – Asset Forfeiture Fund
140 – Mobile Home Rent Stabilization Fund
150 – Lighting and Landscaping Assessment District Fund
151 – Lighting and Landscaping Assessment District Fund #2
152 – 1982 Benefit Assessment District Fund
165 – Abandoned Vehicle Abatement Program Fund
170 – Community Development Block Grant Fund
175 – Public, Education and Government Grant Fund
180 – Strong Motion Education and Data Fund
185 – Capital Replacement Fund
190 – Public Facilities Fund
195 – Tree Removal Fund
196 – Pool Creek Maintenance Fund

Capital Projects Funds
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230 – Drainage Mitigation Fund
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Debt Service Funds
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430 – Water Reclamation Capital Fund
440 – Water Operating Fund
442 – Water Repair & Replacement Fund
460 – Water Capital Fund

Successor Agency
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821 – Housing Agency Fund
831 – Debt Reduction Fund

INTRODUCTION

TOWN OF
WINDSOR

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Mayor
Robin Goble

Vice Mayor
Bruce Okrepkie

Councilmembers
Steve Allen
Debora Fudge
Sam Salmon

Town Manager
Linda Kelly

Date: August 19, 2013

To: Honorable Mayor and Members of Town Council

Subject: **2013-15 ADOPTED BUDGET MESSAGE**

We are pleased to present this Adopted Budget for the two years beginning July 1, 2013 and ending June 30, 2015. The Town Council adopted this budget on June 5, 2013.

The 2013-15 Adopted Budget consists of two one-year fiscal budgets. This format complies with the administrative requirements of Section 1-4-170 of the Town of Windsor Code, which calls for an annual budget for the Town Council's approval.

Overall, the 2013-15 Adopted Budget includes $98.7 million in appropriations made up of a $76.9 million operating budget, a $7.4 million debt service budget, and a $14.4 million capital improvement program.

In addition to a two-year operating budget, the Town Council adopted the five-year 2013-18 Capital Improvement Program.

Financial Management Policies

The Adopted Budget is developed in accordance with the Town's Financial Management Policies, which were approved by the Town Council in 2001. The following excerpts from the policies are particularly relevant to the 2013-15 Adopted Budget:

- *The Town will adopt a balanced budget.*
- *The Town will strive to preserve the spending of undesignated fund balance for capital improvement projects or other one-time non-recurring expenditures.*
- *The Town will maintain a fund balance in the General Fund of at least 25 percent of General Fund operating expenditures. Enterprise funds will strive to maintain a minimum balance of retained earnings of at least 25 percent of operating expenses.*

The importance of the Town's policy to adopt a balanced budget cannot be overstated. The State and many California cities are still struggling to sustain ongoing core operations due to structural deficits and reliance on reserves and one-time money. To date, the Town has implemented prudent and conservative budgeting procedures to maintain annual spending in line with current revenues.

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A complete copy of the Town's Financial Management Policies is provided in the Budget Reference Section of this Adopted Budget document.

Town Council's Goals and Strategies

On January 30, 2013, the Town Council and Town Manager participated in a facilitated two-day goal setting session. The resulting goals and strategies fell in seven categories: Economic Development, Sustainability, Land Use, Healthy Community, Public Safety, Community Engagement and Organizational Development. As drafted, the two-year goals and implementation strategies are listed as Attachment "A" of this Budget Message and were the basis for developing the proposed 2013-15 Town budget.

The Town Council began its review of the 2013-15 Proposed Budget and the 2013-18 Proposed Capital Improvement Program at their regular meeting on May 15, 2013. Council completed the review and adopted a balanced budget at their regular meeting on June 5, 2013. As adopted, the Town's budget emphasizes a policy-oriented approach and achieves the Town's strategic objectives by closely linking what the Council wants to accomplish in the 2013-15 biennium within the limits of resources required to do so.

Current Fiscal Environment

As reported in February as part of the staff's Mid-Year Financial Report, while we are starting to see signs of recovery, we are also presented with additional challenges and demands on our resources, indicating that full economic recovery will be slow and take many years. This long slow recovery with low growth rates and continued uncertainty is often referred to as the "new norm".

It's very important to remember that just last May 2012, Council adopted a number of budget amendment resolutions implementing changes to rebalance the General Fund due to the dissolution of the redevelopment agency. The majority of the redevelopment agency salaries and operating expenses were reallocated to the General Fund. In summary, the General Fund fiscal year 2012-13 budget was balanced with an amendment to revenue estimates and the elimination of four vacant positions.

Overview of the Town's Significant 2013-15 Budget Issues

As of budget adoption, the employee group negotiations were still ongoing with the contracts expiring June 30, 2013. The adopted budget assumed a continued three-percent employee retirement contribution toward CalPERS retirement costs, and a ten-percent annual increase in the cost of the employer portion of the health benefits. Upon completion of the negotiations staff returned to Council under a separate cover with a corresponding budget amendment.

General Fund

The General Fund is the principal accounting entity and funding source for the Town's general services and programs but only to the extent that revenues are available to fund those services. The General Fund's adopted budget for the 2013-15 biennium reflects the beginning of the signs

of an economic recovery. All General Fund programs and projects are assigned to one of three budget categories:

1. Operating Expenditures, which are legally mandated, essential, basic support in nature, or based solely on the Town Council's budget priorities;

2. One-time Costs and Expenditures, which are one-time and non-recurring and usually capital projects based; and

3. Discretionary programs and projects, which are optional and often one-time, non-recurring or offset by revenues. Discretionary programs and projects may be core, based on the Town Council's budget priorities.

Exhibit 1

2013-15 Adopted Budget

General Fund

	2013-14	2014-15	Total
Revenues	$ 13,174,020	$ 13,565,330	$ 26,739,350
Operating Expenditures	(13,151,268)	(13,341,425)	(26,492,693)
Operating surplus	22,752	223,905	246,657
One-time Costs and Expenditures	(1,713,000)	(1,301,000)	(3,014,000)
Added Discretionary Items	(1,301,339)	(450,400)	(1,751,739)
Fund Balance, Beginning of Year	8,812,686	5,821,099	8,812,686
Fund Balance, End of Year	5,821,099	4,293,604	4,293,604
Fund Balance as % of Total Expenditures	36%	28%	

General Fund revenues in 2013-15 are estimated at $26.7 million. Revenues are estimated to slowly increase from $13.2 million in fiscal year 2013-14 to $13.5 million in fiscal year 2014-15.

General Fund operating expenditures in the 2013-15 biennium are budgeted at $26.5 million. The adopted General Fund operating budget reflects a surplus' of $22,752 and $223,905 fiscal years 2013-14 and 2014-15, respectively.

As in previous budgets, the funding source of one-time and discretionary costs in the General Fund is the carryover of uncommitted fund balance. According to Town Council's fiscal management policy, the required fund balance is equal to 25 percent of annual expenditures and transfers out. Uncommitted fund balance is like a savings account and is one-time money that can only be replenished when revenues exceed costs. Therefore, the use of uncommitted fund balance to pay ongoing core expenditures is not recommended.

The discretionary costs and expenditures in the 2013-15 Adopted Budget are listed on Attachment "B" of this Budget Message (entitled "Summary of Discretionary Items"), and total $4.45 million. The sum of 2013-15 core expenditures, transfers out, and discretionary costs and expenditures is $27.9 million, or 11 percent more than estimated 2009-11 expenditures and transfers out. The remaining uncommitted fund balance of the General Fund is budgeted to decline from $5.3 million on June 30, 2011, to $1.1 million on June 30, 2013.

The overall ending fund balance of the General Fund equals $4.3 million and represents 28 percent of annual expenditures. The ending fund balance continues to be in compliance with Town Council's fiscal management policy of sustaining a fund balance of at least 25 percent.

Significant changes and expenditures are discussed on department and division summaries in the attached Adopted Budget with details of each department and division budget follow the summary pages in the Adopted Budget.

Water and Water Reclamation Funds

The Water and Water Reclamation Funds are self-supporting enterprises based on five-year, Council-approved financial plans that have been updated every two years by the Town's utility rate consultant. The financial plans take into account the operational and capital costs of the utilities, contractual debt obligations, financial management policies, and current reserve balances.

The financial plans support requirements to maintain net revenues at a defined level to comply with debt covenants. In addition, the plans strive to maintain a minimum balance of retained earnings of at least 25 percent of operating expenses. The primary purpose of this minimum operating reserve is to provide for unanticipated or emergency expenses that cannot be reasonably foreseen during the preparation of the budget.

Key aspects of the Water and Water Reclamation financial plans are annual transfers from the Operating Funds to the Capital Replacement Funds, which are utilized to pay for ongoing capital upgrades and replacements. Transfers are made at a uniform level each year to effectively reduce rate volatility and to improve the ability to support the capital programs on a pay-as-you-go basis.

Water Operating Fund. Exhibit II below summarizes the 2013-15 adopted budget for the Water Operating Fund. Revenues in 2013-15 reflect a Council-approved rate increase of 9 percent effective September 2012.

Exhibit II
2013-15 Adopted Budget
Water Operating Fund

	2013-14	2014-15	Total
Revenues	$ 6,327,116	$ 6,562,186	$ 12,889,302
Expenditures	(7,023,422)	(6,720,761)	(13,744,183)
Operating surplus (deficit)	(696,306)	(158,575)	(854,881)
Add: Beginning working capital	5,144,965	4,448,659	5,144,965
Ending working capital	$ 4,448,659	$ 4,290,084	$ 4,290,084
Minimum operating reserve (25%)	$ 1,755,856	$ 1,680,190	

Significant changes and expenditures in the Water Funds are discussed on division summaries in the attached Adopted Budget with details of each division budget follows the summary pages in the Adopted Budget.

Water Reclamation Operating Fund. Exhibit III summarizes the 2013-15 adopted budget for the Water Reclamation Operating Fund. Revenues in the 2013-15 biennium reflect a Council-approved rate increase of 3.0 percent effective July 1, 2012.

Exhibit III
2013-15 Adopted Budget
Water Reclamation Operating Fund

	2013-14	2014-15	Total
Revenues	$ 8,853,142	$ 8,925,432	$ 17,778,574
Expenditures	(10,505,297)	(10,052,249)	(20,557,546)
Operating surplus (deficit)	(1,652,155)	(1,126,817)	(2,778,972)
Add: Beginning working capital	10,292,438	8,640,283	10,292,438
Ending working capital	$ 8,640,283	$ 7,513,466	$ 7,513,466
Minimum operating reserve (25%)	$ 2,626,324	$ 2,513,062	

Significant changes and expenditures in the Water Reclamation funds are discussed on division summaries in the attached Adopted Budget with details of each division budget follows the summary pages in the Adopted Budget.

Conclusion

The future continues to be uncertain, and staff holds on to cautious optimism. Staff will continue to update revenue projections on a regular basis as a key part of the Town's financial planning. Periodic updates to the Council on the Town's finances are also critical to sustaining the Town's

well being. Budget updates are scheduled quarterly during the 2013-15 biennium. Staff appreciates the Town Council's guidance as we strive to maintain spending within our means and also support the Council's mission, goals and strategic objectives.

Finally, we wish to thank all Town staff members who were responsible for the preparation of the budget information for their outstanding efforts to assist in bringing it all together into this document.

Respectfully Submitted,

Heather Ippoliti
Administrative Services Director

Linda Kelly
Town Manager

ECONOMIC DEVELOPMENT

GOALS

A. Enhance economic development program to mitigate the loss of redevelopment.
B. Develop and implement economic programs that will facilitate business retention, recruitment, job creation, and expansion of the economic base.
C. Partner with the business community and local economic development organizations to grow and retain existing businesses while attracting new businesses that will make a positive contribution and enhance the quality of life.
D. Create streamlined permitting and regulatory processes.
E. Make Windsor the most business-friendly community in Sonoma County and beyond; enhance Town's business reputation.
F. Promote economic development through Parks and Recreation programs and special events.
G. Provide shopping and retail opportunities to address retail leakage (pertains to residents shopping in other communities for basic goods).

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department/ Team
1. Implement programs to assist businesses navigate the permitting process; includes forming an interdepartmental team to facilitate implementation.	A	CDD
2. Survey other jurisdictions to compare Windsor's start-up costs for businesses with the goal of decreasing the barriers to starting new businesses.	A	CDD/TMO
3. Survey local businesses to ascertain their needs from the Town and community; use data to enhance programs and design retention and recruitment methods.	A	CDD/TMO
4. Attract hotel to Old Downtown.	A	CDD/TMO
5. Connect with the wine industry.	A	CDD/TMO
6. Connect with Farm Trails.	A	CDD/TMO
7. Attract wineries to downtown.	A	CDD/TMO
8. Attract a strong business to the downtown.	A	CDD
9. Provide incentive for office space downtown; include new generation millenials.	B	CDD/TMO
10. Revamp website with an eye toward economic development.	B	TMO
11. Encourage affordable retail in the downtown.	B	CDD/TMO

SUSTAINABILITY, INCORPORATING ECONOMIC SUSTAINABILITY, ENVIRONMENTAL SUSTAINABILITY AND SOCIAL EQUITY

GOALS

A. Maintain Windsor's strong fiscal position by living within our means.
B. Maintain our fiscal health by taking an innovative approach to service delivery, and prudent use of limited resources; maintain fiscal diligence.
C. Protect core services and levels to ensure the mission of the Town.
D. Work towards self-reliance in revenue generation.
E. Maintain infrastructure through prioritizing and investing in the maintenance and improvement of capital assets and infrastructure to provide better service delivery and to avoid unfunded future liability.
F. Include sustainability as a filter when reviewing goals.
G. Maintain our self-determination as an incorporated city.

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department/ Team
1. Add sustainability element to General Plan.	A	CDD
2. Support current and new fund development programs (grants, review landscape and lighting assessments, Windsor Parks and Recreation Foundation, etc.)	A	ASD; All Depts.
3. Invest in greenhouse gas reduction and energy efficiency projects that demonstrate positive net present values.	A	CDD/PW
4. Review infrastructure financing strategy post-redevelopment.	A	ASD/PW
5. Address food security; grow and eat locally. Explore ways to make local food production easier.	A	CDD; Community partners

LAND USE

GOALS

A. Foster institutional efficiency by developing a long-range vision for the next 20 years and create an implementation plan for the next 10 years.
B. Support the development of safe, adequate and quality housing for all economic segments of the community.

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department/ Team
1. Update Parks and Recreation Master Plan	A	P&R
2. Complete update of the General Plan, which maps out long term vision for Town (20 years)	A	CDD
3. Review policy regarding Town edges and community separators in the context of updating the General Plan. [Review Area D and Arata]	A	CDD
4. Implement Station Area Plan/Downtown Area Plan	A	CDD
5. Revisit Shiloh Road Plan.	B	CDD

HEALTHY COMMUNITY

GOALS

A. Create a healthy community through physical infrastructure that connects neighborhoods, designed to promote walking and bicycling, health and wellness, quality of life, and environmental sustainability.
B. Maintain and enhance existing parks and public facilities and prepare for future needs.
C. Continue to support healthy community efforts including Safe Routes to School program, Bicycle Pedestrian Advisory Committee, Windsor Wellness Partnership, and Sonoma County Health Action 2020.

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department
1. Create East-West bicycle connection includes planning for Highway 101 tunnel – bike and pedestrian path.	A	CDD/PW
2. Create beautification and improvement plan for Highway 101 overpass.	A	PW/CDD
3. Improve Safe Routes to School Program with colorized bike lanes.	A	PW
4. Plan for the long-term maintenance of protected trees in the right-of-way.	A	P&R
5. Build pedestrian bridge to Safeway shopping center.	B	PW/CDD
6. Develop the Poole Creek Trail from Hembree to Old Redwood Highway.	B	PW

PUBLIC SAFETY

GOALS

A. Continue, through collective effort between staff and community based organizations, to support public safety programs and initiatives to enhance quality of life.
B. Maintain high quality public safety programs currently in place.
C. Maintain the resilience and vitality of our youth by providing them with robust parks and recreation opportunities and a safe environment within which to thrive.

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department
1. Enhance emergency preparedness efforts; engage and collaboration with community groups as part of this effort.	A	Police/TMO

COMMUNITY ENGAGEMENT

GOALS

A. Use available resources to increase stakeholder involvement designed to foster communication, education, and increased awareness of Town programs and opportunities for community participation.
B. Ensure that recreation programs include access to diverse programming for all ages, abilities and socioeconomic levels.
C. Involve and retain the younger generation.
D. Enhance community outreach and awareness of Town activities and decision-making processes.

IMPLEMENTATION STRATEGIES - FISCAL YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department/ Team
1. Work with local realtors to develop a "Welcome to Windsor" information packet for new residents.	A	TMO/CDD
2. Coordinate with community groups to enhance the Town's volunteer program.	A	ASD, P&R, All depts.
3. Explore ways to increase outreach to and involvement of Windsor's Latino population.	A	All depts.
4. Intensify use of the electronic sign (also economic development).	A	P&R/TMO
5. Include school district in community planning; arrange meeting with School Board.	A	TMO/CDD
6. Maximize use of public meeting spaces for the community and nonprofits (Fire Station, Library, etc.)	A	TMO, Community partners
7. Implement means to encourage and support community-driven and community-managed special events.	A	P&R/TMO
8. Create plan for the modernization of the Council Chambers media system.	B	ASD/P&R/TMO

ORGANIZATIONAL DEVELOPMENT

GOALS

A. Implement and foster an organizational culture that supports teamwork, communication and a flexible, innovative, well-trained, motivated, and engaged workforce.
B. Implement strategies that support a high-performance organization.
C. Ensure that organizational goals are aligned with the budget.

IMPLEMENTATION STRATEGIES - BUDGET YEARS 2013-2014 AND 2014-2015

Strategy	Priority	Lead Department/ Team
1. Invest in training activities for elected and appointed officials and Town staff in order to provide better service to the community and reduce liability.	A	ASD/TMO
2. Investigate the pros and cons of starting a succession plan.	A	ASD
3. Build upon existing employee wellness program.	A	ASD
4. Start an employee advisory committee.	A	ASD
5. Invest in information technology, GIS, and voice over internet protocol to reduce costs, increase efficiency and customer service.	A	ASD/PW

Notes:

"A" denotes a high priority and a strategy or task that can be achieved, or progress made toward, in the two-year budget cycle.

"B" would be a secondary priority in the next two-year budget cycle, due to funding, timing, other factors or a combination thereof. Town may not be the lead agency or the primary responsible party for this priority.

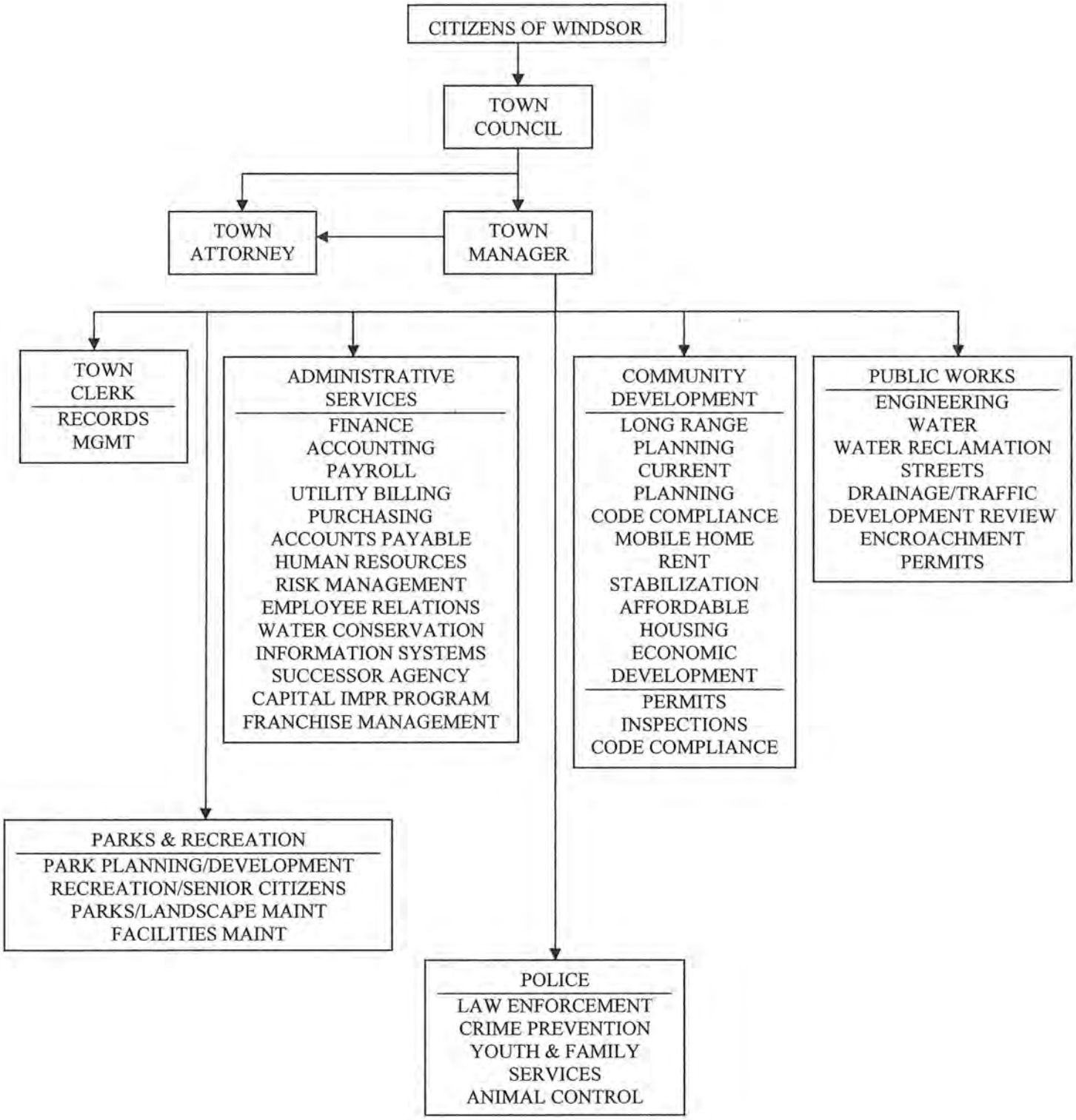
Summary of Discretionary Items
2013-15 Budget Year

	2013-14	2014-15	Total
Town Manager's Office			
Downtown Hotel Feasibility Study	45,000		**45,000**
Administrative Services			
Class & Comp Study	15,000		**15,000**
(An additional $35,000 is proposed in the Water and Water Reclamation Funds.)			
Community Development			
Building Inspection & Planning			
CRW eTrakit Software	29,000	4,000	**33,000**
General Plan Update	435,000		**435,000**
Ipads for Planning Commission - $1,200 on going	4,489	1,200	**5,689**
Engineering			
Downtown Pedestrian Crossing of 101 Study	75,000		**75,000**
Windsor Class I Bike Pedestrian Trails Study	75,000		**75,000**
Old Redwood Highway Beautification Concept Plan		50,000	**50,000**
Brooks Creek Trail Project	135,000		**135,000**
Non-Departmental			
Transfer funds to Capital Replacement Fund	300,000	300,000	**600,000**
Parks & Recreation			
Facilities			
Huerta Electrical Safety Repairs	15,000		**15,000**
Parks			
Sports Court Surface Patching	3,200	3,200	**6,400**
Esposti Storage Container	3,500		**3,500**
Hiram Lewis Ballfield Wetdown Irrigation	8,500		**8,500**
Town Green Bottle Fill Drinking Fountain	4,500		**4,500**
Wilson Ranch Sidewalk Repairs	12,500		**12,500**
Windsor Creek Trail Pavement Repairs		15,000	**15,000**
Old Vineyard Picnic Tables/BBQ/D.G.		15,000	**15,000**
Hiram Lewis Tennis Court Screening	10,500		**10,500**
Tractor	55,000		**55,000**
Service Truck (2)	30,000	30,000	**60,000**
GIS ROW Tree Mapping	5,000	5,000	**10,000**
Arborist Consultation GIS Row Tree	25,000	10,000	**35,000**
Recreation			
Mobile Recreation Unit Neighborhood Visitations	7,900	7,900	**15,800**
On-Line Fillable Facility Rental Applications	4,450	3,500	**7,950**
Senior Center			
Pool Season Extension	2,800	5,600	**8,400**
Total Discretionary Items	**1,301,339**	**450,400**	**1,751,739**

CAPITAL IMPROVEMENT PROGRAM
FY 2013-14 & FY 2014-15
CAPITAL PROJECTS

CIP Section	Funding	Project	FY 2013-14	FY 2014-15	Total
Drainage					
	Drainage Mitigation	Pleasant Oak Park Drain Riser Replacement	45,500		45,500
		Subtotal	**45,500**	-	**45,500**
Parks & Facilities					
	Capital Rep	Library Improvements	215,000		215,000
	Foundation & Capital Rep	Town Green Improvements	200,000	65,000	265,000
	Capital Rep	Community Center Improvements	162,500		162,500
	Capital Rep	Senior Center Improvements	25,000		25,000
	Capital Rep	Pueblo Viejo Park Improvements	152,000		152,000
	Capital Rep	Sutton Park Improvements	60,500	115,000	175,500
	CDBG & Capital Replacement	Robbins Park Improvements	65,000	70,000	135,000
	Grant	Esposti Park Improvements	155,000		155,000
	Capital Rep	Keiser Park Improvements		185,000	185,000
	Capital Rep	Pleasant Oak Park Improvements	60,000	67,000	127,000
	Capital Rep	Town Wide Facilities Keyless Entry	15,000	90,000	105,000
	Capital Rep	Bldg. 400 Council Chamber Improvements	15,000	150,000	165,000
		Subtotal	**1,125,000**	**742,000**	**1,867,000**
Miscellaneous Projects, Equipment & Vehicles					
	Capital Rep	Pool Vehicles	113,325		113,325
	Water/WR	Plant Replacement Vehicles	35,000	35,000	70,000
	Capital Rep	Police Vehicles	178,000	100,000	278,000
	Water/WR	Water Vacuum Unit	80,000		80,000
	Capital Rep	Police Station Addition		25,000	25,000
		Subtotal	**406,325**	**160,000**	**566,325**
Transportation Improvements					
	GF & Grants	Street Resurfacing Program	1,200,000	1,000,000	2,200,000
	Grants	Old Redwood Hwy @ Lakewood Dr Bike & Ped Improvement	675,400		675,400
	Grants	Pedestrian Signal Indication Enhancements Phase 1	81,000		81,000
	Grants	Pedestrian Signal Indication Enhancements Phase 2	70,686		70,686
	WR	Windsor Road Sidewalk Gap Closure		235,000	235,000
	GF	ADA Transition Implementation Plan		100,000	100,000
	Grants	Starr Road Sidewalk	97,162		97,162
	GF & Grants	Jaguar/Windsor Road Traffic Signal & Windsor Road Sidewalk	137,000	585,000	722,000
	GF & Grants	Bell Road/Market Street/Windsor River Road Traffic Signal	106,000	382,000	488,000
	GF & Grants	Conde Ln/Johnson Street Traffic Signal	111,000	402,000	513,000
	GF	Windsor River Road Pavement Repair - West of Starr Road	340,000		340,000
		Subtotal	**2,818,248**	**2,704,000**	**5,522,248**
Water					
	Water	Water Tank Recoating	515,000		515,000
	Water	New 2 Million Gallon Storage Tank	573,000	873,000	1,446,000
	Water	New Supply Well at Esposti		610,000	610,000
	Water	Construct Pipeline to Tank	110,000		110,000
	Water	Well Field Pipeline Replacement	137,500		137,500
	Water	Tank Site Enclosures	75,000		75,000
		Subtotal	**1,410,500**	**1,483,000**	**2,893,500**
Water Reclamation					
	WR	Treatment Plant Equipment Replacements	64,000	183,500	247,500
	WR	Security Fencing Repair and Upgrade	220,000		220,000
	WR	Grit Removal System Repair and Upgrade	152,000		152,000
	WR	Return Activated Sludge Screening	45,000	230,000	275,000
	WR	Headworks Screening Upgrades	45,000	300,000	345,000
	WR	Influent Wet Well Screen Installation		80,000	80,000
	WR & GF	Public Works CorpYd & Town Civic Center Pavement Maint	291,500		291,500
	WR	West Trunk Sewer Final Phase	820,000		820,000
	WR	Records Storage	30,000	80,000	110,000
		Subtotal	**1,667,500**	**873,500**	**2,541,000**
		TOTAL ALL PROJECTS	**$ 7,473,073**	**$ 5,962,500**	**$ 13,435,573**

TOWN OF WINDSOR
ORGANIZATIONAL CHART



BUDGET OVERVIEW

FUND BALANCE PROJECTION PER 2013-15 APPROVED BUDGET

FUNDS	EST FUND BALANCE @ 07/01/13	2013-15 ESTIMATED REVENUES	2013-15 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET
GENERAL FUND				
Town Council				
Town Manager				
Non-departmental				
Administrative Services				
Police				
Community Development				
Engineering				
Senior Center				
Parks				
Facilities				
Recreation				
Animal Control				
GENERAL FUND	$ 8,812,686	$ 26,495,116	$ 244,235	35,552,036
SPECIAL REVENUE FUNDS				
Gas Tax Fund	970,938	1,602,048	-	2,572,985
Transportation Grant Fund	126,599	2,579,086	-	2,705,685
Transportation Development Act Fund	-	2,095,518	-	2,095,518
Asset Forfeiture Fund	36,147	342	-	36,489
Mobile Home Rent Stabilization Fund	44,350	27,519	-	71,868
Lighting and Landscaping S.A.D.	327,581	1,758,501	2,171,865	4,257,947
L & L District #2 S.A.D.	28,210	84,782	-	112,992
1982 Benefit Assessment District	169,962	89,118	-	259,080
Abandoned Vehicle Abatement Program	61,054	40,622	-	101,677
Community Development Block Grant	-	227,162	-	227,162
Public, Education & Governmental Grant	157,073	151,614	-	308,686
Strong Motion Education & Data Fund	6,113	121	-	6,235
Capital Replacement Fund	8,069,330	504,806	600,000	9,174,136
Public Facilities Fund	478,684	154,084	-	632,768
Tree Removal Mitigation Fund	19,120	192	-	19,312
Pool Creek Maintenance Fund	8,713	87	-	8,801
CAPITAL PROJECTS FUND				
Traffic Mitigation Fund	635,532	576,222	-	1,211,754
Park Development Fund	742,848	7,008	-	749,857
Drainage Mitigation Fund	3,776,621	309,386	-	4,086,007
Fire Mitigation Fund	484,826	24,910	-	509,737
DEBT SERVICE FUND	3,111,331	32,000	2,419,731	5,563,061
ENTERPRISE FUNDS				
Water Reclamation Fund				
Administration/Operations/Maint	10,292,438	16,332,664	1,445,910	28,071,012
Repair & Replacement Fund	5,019,577	49,575	3,200,000	8,269,152
Capital Projects	(2,420,265)	1,297,818	-	(1,122,447)
Water Fund				
Admin/Operations/Conservation/Maint	5,144,965	12,509,968	379,334	18,034,267
Capital Repair & Replacement Fund	2,105,846	19,476	1,500,000	3,625,322
Capital Projects	4,638,716	702,039	-	5,340,755
SUCCESSOR AGENCY FUNDS				
Capital Fund	496,176	3,551,168	-	4,047,344
Housing Agency Fund	376,654	40	-	376,694
Debt Retirement Fund	(56,551)	-	3,051,163	2,994,612
GRAND TOTAL	**$ 53,665,274**	**$ 71,222,992**	**$ 15,012,237**	**$ 139,900,504**

2013-15 OPERATING BUDGET	2013-15 DEBT SERVICE	2013-15 CAPITAL PROJECTS & EQUIPMENT	2013-15 TRANSFER-OUT	2013-15 TOTAL BUDGET	EST FUND BALANCE @ 06/30/15
$ 175,087		$ -	$ -	$ 175,087	
$ 736,441		$ -	$ -	$ 736,441	
$ 482,472		$ -	$ 3,033,475	$ 3,515,947	
$ 1,626,001		$ -	$ -	$ 1,626,001	
$ 12,367,722		$ -	$ -	$ 12,367,722	
$ 2,392,766		$ -	$ -	$ 2,392,766	
$ 2,213,240		$ 2,994,000	$ -	$ 5,207,240	
$ 410,743		$ -	$ -	$ 410,743	
$ 141,728		$ 331,500	$ -	$ 473,228	
$ 765,774		$ -	$ -	$ 765,774	
$ 3,121,915		$ -	$ -	$ 3,121,915	
$ 465,568		$ -	$ -	$ 465,568	
$ 24,899,457	$ -	$ 3,325,500	$ 3,033,475	$ 31,258,432	$ 4,293,604
1,773,503		-	-	1,773,503	799,482
-		2,676,248	-	2,676,248	29,436
2,095,518			-	2,095,518	-
4,000		-	-	4,000	32,489
7,000		-	-	7,000	64,868
3,957,248		-	-	3,957,248	300,699
86,589		-	-	86,589	26,404
63,426		-	-	63,426	195,654
35,936		-	-	35,936	65,741
-		227,162	-	227,162	-
132,602		-	-	132,602	176,085
-		-	-	-	6,235
-	878,115	2,193,825	-	3,071,940	6,102,196
-		-	435,940	435,940	196,828
-		-	-	-	19,312
-		-	-	-	8,801
574,632		-	-	574,632	637,122
176,599		-	-	176,599	573,257
533,462		-	-	533,462	3,552,545
-		-	-	-	509,737
-	2,847,811	-	-	2,847,811	2,715,250
15,245,229	1,861,752	25,000	3,425,565	20,557,546	7,513,466
284,981		2,655,500	-	2,940,481	5,328,671
-		-	1,236,621	1,236,621	(2,359,068)
11,066,995	739,405	211,800	1,725,984	13,744,183	4,290,084
331,120		1,064,300	-	1,395,420	2,229,901
98,542		2,007,400	170,047	2,275,989	3,064,766
500,000		-	3,051,168	3,551,168	496,176
-		-	-	-	376,694
-	1,103,785	-	1,933,443	3,037,228	(42,615)
$ 61,866,839	**$ 7,430,868**	**$ 14,386,735**	**$ 15,012,242**	**$ 98,696,684**	**$ 41,203,818**

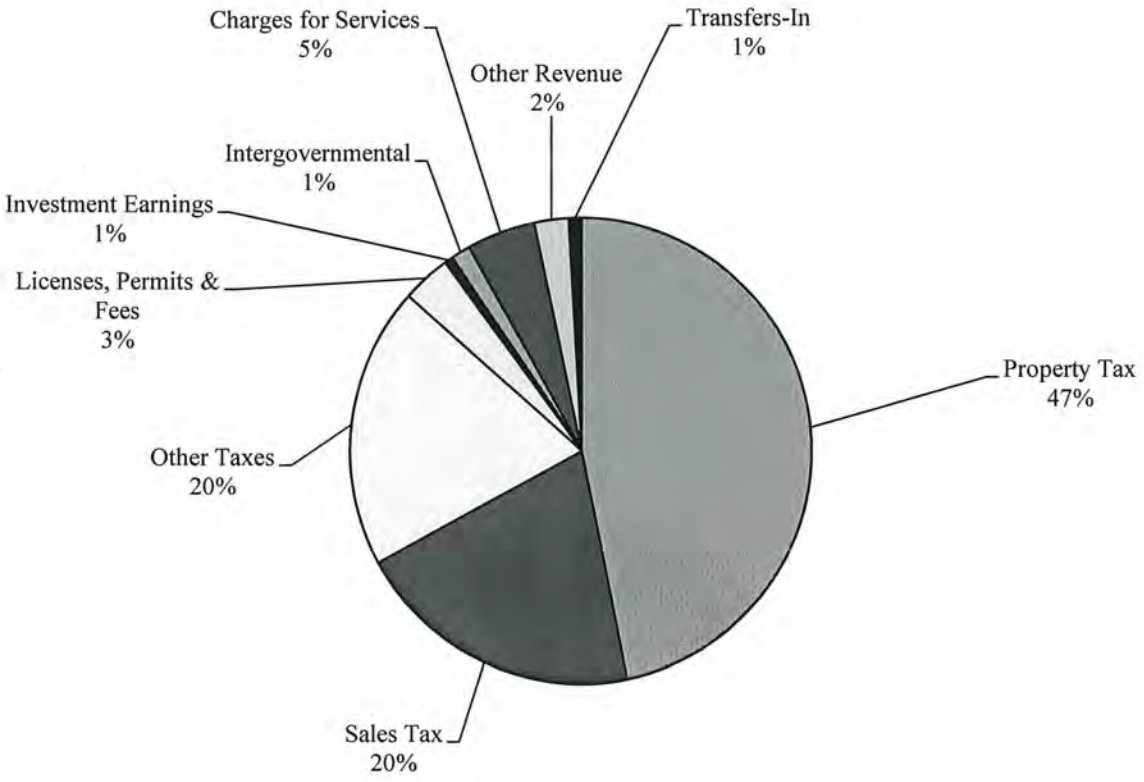
SUMMARY SCHEDULE OF REVENUE
2013-15 ADOPTED BUDGET
ALL FUNDS

	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 ADOPTED
GENERAL FUND	$ 12,691,595	$ 14,546,910	$ 13,174,020	$ 13,565,330
GAS TAX FUND	800,045	698,972	795,436	806,612
TRANSPORTATION GRANT FUND	407,644	1,274,920	1,241,086	1,338,000
TRANSPORTATION DEVELOPMENT ACT FUND	870,721	966,613	1,022,204	1,073,314
ASSET FORFEITURE FUND	31,743	-	181	162
MOBILE HOME RENT STABILIZATION FUND	13,768	13,666	13,734	13,785
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,693,079	1,571,706	1,947,142	1,983,223
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	38,420	36,784	42,391	42,391
1982 BENEFIT ASSESSMENT DISTRICT FUND	44,065	50,569	44,559	44,559
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	22,072	22,539	20,305	20,317
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	451,441	169,053	162,162	65,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	55,689	65,573	72,218	79,396
STRONG MOTION EDUCATION AND DATA FUND	71	60	61	61
CAPITAL REPLACEMENT FUND	392,043	348,177	535,146	569,660
PUBLIC FACILITIES FUND	107,015	81,634	77,393	76,691
TREE REMOVAL MITIGATION FUND	146	95	96	96
POOL CREEK MAINTENANCE FUND	75	43	44	44
TRAFFIC MITIGATION FUND	361,473	295,228	283,178	293,044
PARK DEVELOPMENT FUND	489,900	294,644	3,714	3,294
DRAINAGE MITIGATION FUND	217,748	210,568	154,883	154,503
FIRE MITIGATION FUND	435	12,358	12,424	12,486
DEBT SERVICE FUND	6,263,368	1,273,758	1,225,142	1,226,588
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	10,930,575	8,565,493	8,853,142	8,925,432
REPAIR & REPLACEMENT	1,628,425	1,623,685	1,625,098	1,624,477
CAPITAL PROJECTS	701,057	418,025	638,818	659,000
	13,260,057	10,607,203	11,117,058	11,208,909
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINTENANCE	6,579,846	7,015,290	6,327,116	6,562,186
REPAIR & REPLACEMENT	774,080	762,704	760,529	758,946
CAPITAL PROJECTS	260,594	167,205	347,194	354,846
	7,614,520	7,945,199	7,434,839	7,675,978
SUCCESSOR AGENCY				
CAPITAL FUND	12,022,066	341,666	1,798,458	1,752,710
HOUSING AGENCY	368,690	7,964	20	20
DEBT RETIREMENT	626,044	1,545,809	1,548,453	1,502,710
	13,016,800	1,895,439	3,346,931	3,255,440
GRAND TOTAL-ALL FUNDS	$ 58,843,932	$ 42,381,711	$ 42,726,346	$ 43,508,884

SUMMARY SCHEDULE OF EXPENDITURES
2013-15 ADOPTED BUDGET
ALL FUNDS

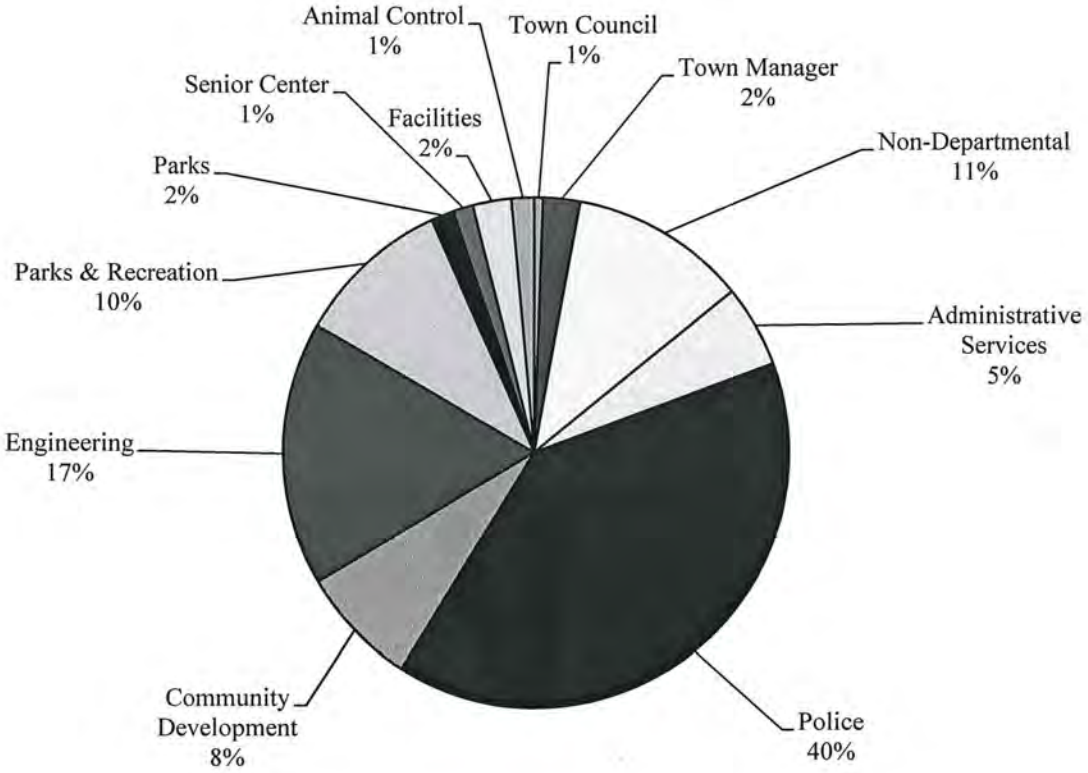
	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED	2014-15 ADOPTED
GENERAL FUND	$ 13,165,568	$ 15,374,776	$ 16,165,607	$ 15,092,825
GAS TAX FUND	831,971	874,543	890,856	882,647
TRANSPORTATION GRANT FUND	453,337	1,458,504	1,338,248	1,338,000
TRANSPORTATION DEVELOPMENT ACT FUND	872,821	1,005,301	1,022,204	1,073,314
ASSET FORFEITURE FUND	-	-	4,000	-
MOBILE HOME RENT STABILIZATION FUND	2,078	28	3,500	3,500
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,532,965	1,883,678	1,965,465	1,991,783
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	38,920	39,870	42,812	43,777
1982 BENEFIT ASSESSMENT DISTRICT FUND	7,596	24,347	31,713	31,713
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	13,416	7,865	17,968	17,968
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	257,057	35,180	162,162	65,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	45,852	37,394	65,440	67,161
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-
CAPITAL REPLACEMENT FUND	487,610	2,506,915	2,174,940	897,000
PUBLIC FACILITIES FUND	240,768	239,539	217,900	218,040
TREE REMOVAL MITIGATION FUND	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-
TRAFFIC MITIGATION FUND	116,636	139,242	309,818	264,814
PARK DEVELOPMENT FUND	434,588	42,870	87,720	88,879
DRAINAGE MITIGATION FUND	871,937	2,273,320	230,913	302,549
FIRE MITIGATION FUND	-	-	-	-
DEBT SERVICE FUND	6,296,689	1,423,435	1,421,748	1,426,063
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	9,935,258	8,575,296	10,505,297	10,052,249
REPAIR & REPLACEMENT	1,833,781	1,341,037	1,749,275	1,191,206
CAPITAL PROJECTS	1,059,190	1,227,903	618,187	618,434
	12,828,229	11,144,236	12,872,758	11,861,889
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINTENANCE	6,715,667	6,595,730	7,023,422	6,720,761
REPAIR & REPLACEMENT	173,535	2,805,612	1,077,094	318,326
CAPITAL PROJECTS	276,319	272,094	816,773	1,459,216
	7,165,522	9,673,436	8,917,289	8,498,304
SUCCESSOR AGENCY				
CAPITAL FUND	896,300	10,971,256	1,798,458	1,752,710
HOUSING AGENCY	-	-	-	-
DEBT RETIREMENT	690,090	1,538,314	1,543,751	1,493,476
	1,586,390	12,509,570	3,342,209	3,246,186
GRAND TOTAL-ALL FUNDS	$ 47,249,950	$ 60,694,049	$ 51,285,272	$ 47,411,413

2013-15 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	**12,429,412**
Sales Tax		**5,371,942**
Other Taxes		**5,201,859**
Licenses, Permits & Fees		**905,798**
Investment Earnings		**155,000**
Intergovernmental		**355,000**
Charges for Services		**1,265,800**
Other Revenue		**637,898**
Transfers-In		**244,235**
Rental Income		**144,607**
Motor Vehicle-in-lieu		**27,800**
	$	**26,739,350**

2013-15 EXPENDITURES BY DEPARTMENT
GENERAL FUND



Department		TOTAL
Town Council	$	**175,087**
Town Manager		**736,441**
Non-Departmental		**3,515,947**
Administrative Services		**1,626,001**
Police		**12,367,722**
Community Development		**2,392,766**
Engineering		**5,207,240**
Parks & Recreation		**3,121,915**
Parks		**473,228**
Senior Center		**410,743**
Facilities		**765,774**
Animal Control		**465,568**
	$	**31,258,432**

SUMMARY SCHEDULE OF EXPENDITURES
2013-15 ADOPTED BUDGET
GENERAL FUND

	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	2.500	88,937	86,150			175,087
Town Manager	1.850	494,246	242,195			736,441
Nondepartmental			482,472	3,033,475		3,515,947
Administrative Services	0.000	1,103,412	-			1,103,412
Police			12,367,722			12,367,722
Community Development	6.000	1,549,131	843,635			2,392,766
Engineering	3.350	832,790	1,380,450		2,994,000	5,207,240
Senior Center	1.050	365,243	45,500			410,743
Parks	0.120	27,129	114,599		331,500	473,228
Facilities	1.960	419,928	345,846			765,774
Recreation	6.760	2,145,191	976,724			3,121,915
Animal Control			465,568			465,568
2013-15 GENERAL FUND BUDGET	23.590	7,026,007	17,350,861	3,033,475	3,325,500	30,735,843

GENERAL FUND
2013-15 BUDGET SUMMARY COMPARISON

	2011-13		2013-15	
	2011-12 ACTUAL	2012-13 ESTIMATE	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
REVENUES:				
Property tax	6,039,356	7,491,898	6,128,482	6,300,930
Sales tax	2,537,559	2,633,081	2,668,185	2,703,757
Other tax	2,404,929	2,488,889	2,564,229	2,637,630
Total Taxes	10,981,844	12,613,868	11,360,896	11,642,317
Licenses, permits, fees	404,198	453,562	448,581	457,216
Investment earnings	96,672	70,000	75,000	80,000
Rental income	79,129	75,079	71,556	73,051
Motor Vehicle-in-lieu	13,335	13,842	13,900	13,900
Intergovernmental	164,121	100,041	115,000	240,000
Charges for services	715,467	624,534	632,900	632,900
Other revenue	118,554	228,708	319,411	318,487
Total Revenues	**12,573,320**	**14,179,634**	**13,037,244**	**13,457,871**
EXPENDITURES:				
Town Council	50,413	61,840	78,628	96,459
Town Manager	226,839	357,511	390,749	345,692
Nondepartmental	256,379	254,912	239,022	243,450
Administrative Services	561,407	762,786	800,909	825,092
Police	5,644,790	5,941,641	6,116,750	6,250,972
Community Development	947,954	1,251,050	1,473,905	918,862
Engineering	678,605	643,161	1,149,218	1,064,022
Senior Center	161,587	167,497	201,854	208,889
Parks			82,058	59,670
Facilities	297,993	362,869	387,091	378,683
Recreation	1,350,123	1,407,184	1,547,475	1,574,440
Animal Control	213,069	223,475	229,935	235,633
Total Current Expenditures	10,389,159	11,433,926	12,697,594	12,201,864
Capital Outlay:				
All Departments	1,312,778	2,641,981	1,964,500	1,361,000
Total Capital Outlay	1,312,778	2,641,981	1,964,500	1,361,000
Total Expenditures	**11,701,937**	**14,075,907**	**14,662,094**	**13,562,864**
Excess (deficiency) of Estimated Revenue Over Expenditures	871,383	103,727	(1,624,850)	(104,993)
Transfers-In	118,274	367,276	136,776	107,459
Transfers-Out	(1,463,630)	(1,298,869)	(1,503,513)	(1,529,962)
Total Other Financing Sources (Uses)	**(1,345,356)**	**(931,593)**	**(1,366,737)**	**(1,422,503)**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**(473,973)**	**(827,866)**	**(2,991,587)**	**(1,527,496)**
Beginning Fund Balance, July 1	10,114,525	9,640,552	8,812,686	5,821,099
Ending Fund Balance, June 30	9,640,552	8,812,686	5,821,099	4,293,603

SUMMARY SCHEDULE OF EXPENDITURES
2013-15 ADOPTED BUDGET
ALL FUNDS

	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	28.300	$ 7,026,007	$ 17,873,450	$ 3,033,475	$ -	$ 3,325,500	$ 31,258,432
GAS TAX FUND	5.200	1,068,314	705,189	-	-	-	1,773,503
TRANSPORTATION GRANT FUND	0.000	-	-	-	-	2,676,248	2,676,248
TRANSPORTATION DEVELOPMENT ACT FUND	0.000	-	2,095,518	-	-	-	2,095,518
ASSET FORFEITURE FUND	0.000	-	4,000	-	-	-	4,000
MOBILE HOME RENT STABILIZATION FUND	0.000	-	7,000	-	-	-	7,000
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	6.905	1,531,537	2,425,711	-	-	-	3,957,248
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	0.150	33,239	53,350	-	-	-	86,589
1982 BENEFIT ASSESSMENT DISTRICT FUND	0.000	-	63,426	-	-	-	63,426
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	0.000	-	35,936	-	-	-	35,936
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	0.000	-	-	-	-	227,162	227,162
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	0.135	17,506	115,095	-	-	-	132,601
STRONG MOTION EDUCATION AND DATA FUND	0.000	-	-	-	-	-	-
CAPITAL REPLACEMENT FUND	0.000	-	-	878,115	-	2,193,825	3,071,940
PUBLIC FACILITIES FUND	0.000	-	-	435,940	-	-	435,940
TREE REMOVAL MITIGATION FUND	0.000	-	-	-	-	-	-
POOL CREEK MAINTENANCE FUND	0.000	-	-	-	-	-	-
TRAFFIC MITIGATION FUND	1.450	353,382	221,250	-	-	-	574,632
PARK DEVELOPMENT FUND	0.250	76,599	100,000	-	-	-	176,599
DRAINAGE MITIGATION FUND	0.650	172,986	360,476	-	-	-	533,462
FIRE MITIGATION FUND	0.000	-	-	-	-	-	-
DEBT SERVICE FUND	0.000	-	-	-	2,847,811	-	2,847,811
UTILITIES FUND - WATER RECLAMATION							
Administration	8.840	1,722,419	872,328	3,425,565	1,861,752	-	7,882,064
Engineering	2.050	497,532	1,379,250	-	-	-	1,876,782
Operating	10.250	2,256,200	6,006,040	-	-	25,000	8,287,240
Maintenance	4.100	791,270	622,875	-	-	-	1,414,145
Maintenance - Parks	0.730	142,782	67,601	-	-	-	210,383
Recycled Water	2.050	475,332	411,600	-	-	-	886,932
Repair & Replacement Fund	0.750	241,981	43,000	-	-	2,655,500	2,940,481
Capital Projects Fund	0.000	-	-	1,236,621	-	-	1,236,621
	28.770	6,127,516	9,402,694	4,662,186	1,861,752	2,680,500	24,734,648
UTILITIES FUND - WATER							
Administration	8.790	1,713,096	872,328	1,725,984	739,405	-	5,050,813
Engineering	2.100	517,661	1,007,113	-	-	-	1,524,774
Operating	12.000	2,540,078	3,617,458	-	-	211,800	6,369,336
Conservation	1.300	305,190	494,070	-	-	-	799,260
Repair & Replacement Fund	0.400	115,364	215,756	-	-	1,064,300	1,395,420
Capital Projects Fund	0.300	97,942	600	170,047	-	2,007,400	2,275,989
	24.890	5,289,331	6,207,325	1,896,031	739,405	3,283,500	17,415,592
Successor Agency							
Capital	0.300	-	500,000	3,051,168	-	-	3,551,168
Housing	0.000	-	-	-	-	-	-
Debt Retirement	0.000	-	1,103,785	1,933,442	-	-	3,037,227
	0.300	-	1,603,785	4,984,610	-	-	6,588,395
GRAND TOTAL-ALL FUNDS	97.000	21,696,417	41,274,205	15,890,357	5,448,968	14,386,735	98,696,682

GENERAL FUND

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-12	2012-13	2013-14	2014-15
Estimated Beginning Fund Balance	$ 10,114,525	$ 9,640,551	$ 8,812,686	$ 5,821,099
Estimated Revenue	12,573,321	14,407,602	13,037,244	13,457,872
Transfers-In	118,274	139,309	136,776	107,459
Estimated Funds Available	22,806,120	24,187,462	21,986,706	19,386,429
Estimated Expenditures	10,238,308	14,075,907	14,662,094	13,562,863
Transfers-Out	2,927,260	1,298,869	1,503,513	1,529,962
Total Est. Expenditures & Transfers-Out	13,165,568	15,374,776	16,165,607	15,092,825
Estimated Ending Fund Balance	$ 9,640,551	$ 8,812,686	$ 5,821,099	$ 4,293,604

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14	2014-15
Contigencies	$ 9,640,551	$ 8,812,686	$ 5,821,099	$ 4,293,604
Fund Balance	$ 9,640,551	$ 8,812,686	$ 5,821,099	$ 4,293,604

GENERAL FUND REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PROPERTY TAXES					
3010 Property Taxes	3,555,890	3,377,300	3,458,384	3,527,552	3,700,000
3121 Property Tax-In-Lieu of Sales Taxes	760,149	734,400	889,229	900,930	900,930
3122 Property Tax-In-Lieu of VLF	1,723,317	1,746,600	1,696,528	1,700,000	1,700,000
Property Tax - RDA Distribution	-	-	1,202,906	-	-
PTAF Settlement	-	-	244,851	-	-
OTHER TAXES					
3120 General Sales and Use Taxes	2,537,559	2,302,200	2,633,081	2,668,185	2,703,757
3050 Real Property Transfer Tax	92,195	91,200	87,847	91,200	91,200
3130 Franchises	1,026,201	968,700	1,002,919	1,005,000	1,005,000
3140 Motor Vehicle-In-Lieu Fees	13,335	-	13,842	13,900	13,900
3180 Transit Occupancy Tax	1,286,533	1,296,300	1,398,123	1,468,029	1,541,430
LICENSES & PERMITS					
3210 Business License Fees	40,023	36,000	37,000	37,500	38,000
3220 Building Permit Fees	108,708	264,700	140,678	146,305	152,157
3222 Building Plan Check Fees	46,899	88,800	54,881	57,076	59,359
3230 EIR Review Fee	10	1,500	6,000	4,000	4,000
3231 General Plan Amendment Fee	3,170	1,200	-	-	-
3232 Use Permits	9,350	4,000	14,000	11,000	11,000
3240 Subdivision Fees	-	-	10,015	-	-
3241 Encroachment Fees	38,661	47,500	29,458	35,000	35,000
3242 Transportation Permit Fees	4,540	3,200	5,530	6,000	6,000
3243 Public Works Plan Check/Inspection Fees	99,205	194,800	90,000	97,200	97,200
FINES & FORFEITURES					
3350 Motor Vehicle Fines	5,734	4,000	4,500	4,500	4,500
3355 Municipal Court Collections	47,873	31,000	50,300	50,000	50,000
3360 Other Fines & Permits - Police	25	-	11,200	-	-
INVESTMENT EARNINGS					
3410 Interest on Investments	96,672	90,400	70,000	75,000	80,000
RENTAL INCOME					
3420 Rental Income	1	-	1	1	1
3430 Park Rentals	35,160	16,800	35,000	35,900	36,600
3440 Facility Rental - Community Center	20,133	11,300	16,200	12,200	12,500
3441 Facility Rental - Senior Center	4,568	3,300	4,660	4,755	4,850
3442 Facility Rental - Huerta Gymnasium	18,285	12,400	18,300	18,700	19,100
3443 Facility Rental Insurance	982	-	918	-	-
INTERGOVERNMENTAL					
3500 HUD Grant - Esposti Park	-	-	-	15,000	140,000
3501 Reimbursed State Mandated Costs	20	-	-	-	-
3511 Other Grants - Police	163,726	100,000	100,000	100,000	100,000
3550 Animal Control Fees	375	200	41	-	-
CHARGES FOR SERVICES					
3610 Administrative Fees	5,299	3,000	7,300	3,000	3,000
3612 Town Publications	10	-	20	-	-
3615 Copying Fees	388	1,000	30	500	500
3620 Recreation Fees - Youth & Adult	607,974	521,120	521,120	531,500	531,500
3621 Recreation Fees - Senior Center	62,983	41,000	63,100	64,000	64,000
3630 Police Services	9,692	22,000	221	-	-
3632 School Resource Officer Program	22,667	23,000	23,370	23,000	23,000

GENERAL FUND REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
3640 Planning Fees	6,454	1,500	5,263	6,500	6,500
3641 General Plan Maintenance Fees	-	1,500	4,110	4,400	4,400
OTHER REVENUE					
3801 Miscellaneous Revenue - General	2,870	3,000	102,100	172,854	171,510
3801 Miscellaneous Revenue - Police	5,079	4,000	6,000	5,000	5,000
3801 Miscellaneous Revenue - Planning	318	1,512	329	400	400
3801 Miscellaneous Revenue - Building	4,004	4,176	6,028	6,200	6,500
3801 Miscellaneous Revenue - Engineering	-	1,512	3,000	3,000	3,000
3801 Miscellaneous Revenue - Recreation	2,319	6,800	4,125	4,000	4,000
3810 Special Events - Sr. Center	8,276	6,500	4,582	15,000	15,000
3810 Special Event - Recreation	1,920	4,000	-	-	-
3811 Event Sponsorships	56,647	79,245	53,310	63,340	63,460
3807 Insurance Rebates	37,121	-	49,234	49,617	49,617
OTHER FINANCING SOURCES					
3901 Transfer-In - Water Operating Fund	48,448	51,355	51,355	69,107	53,220
3901 Transfer-In - Water Rec Operating Fund	46,477	49,265	49,265	67,669	54,239
3901 Transfer-In - Public Safety Grant Fund	-	-	227,967	-	-
3901 Transfer-In - TDA Fund	-	-	38,689	-	-
3901 Transfer-In - RDA Capital Fund	23,349	-	-	-	-
TOTAL REVENUES	$ 12,691,595	$12,253,285	$14,546,910	$ 13,174,020	$ 13,565,330

TOWN COUNCIL - 010-01 DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.400	2.400	2.400	2.500	2.500
PERSONNEL	$ 32,955	$ 28,861	$ 34,122	$ 43,178	$ 45,759
MAINTENANCE & OPERATIONS	$ 17,458	$ 47,927	$ 27,718	$ 35,450	$ 50,700
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 50,413	$ 76,788	$ 61,840	$ 78,628	$ 96,459

DESCRIPTION:

The Town Council consists of five elected Councilmembers, one of whom is chosen by the Council members to serve as Mayor. The Town Council also serves as the Board of Directors for the Town of Windsor Water District and the Windsor Redevelopment Successor Agency.

SIGNIFICANT CHANGES & EXPENDITURES:

The Maintenance and Operations have been increased to reflect training and Council meeting expenses. There are no election expenses in fiscal year 2013-14, but there will be an election in fiscal year 2014-15 as elections are on held even years.

TOWN COUNCIL - 010-01 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	11,817	7,876	11,311	14,100	14,100
4150 Fringe Benefits	21,138	20,985	22,811	29,078	31,659
TOTAL PERSONNEL	$ 32,955	$ 28,861	$ 34,122	$ 43,178	$ 45,759
Councilmembers	2.400	2.400	2.400	2.500	2.500
	2.400	2.400	2.400	2.500	2.500
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	2,225	6,002	6,002	6,875	6,875
4270 Subscriptions/Memberships	4,961	8,850	8,850	9,575	9,825
4280 Legal Expense	8,184	12,500	8,500	12,000	12,000
4435 Operational Expense	2,088	4,375	2,800	5,325	5,325
4450 Professional Services	-	2,750	1,000	-	2,000
4464 Election Expense	-	13,000	116	-	13,000
4486 Communications	-	450	450	1,675	1,675
TOTAL MAINTENANCE & OPERATIONS	$ 17,458	$ 47,927	$ 27,718	$ 35,450	$ 50,700
TOTAL EXPENDITURE	$ 50,413	$ 76,788	$ 61,840	$ 78,628	$ 96,459

TOWN MANAGER'S OFFICE 010-10 DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.350	1.350	1.788	1.850	1.850
PERSONNEL	$ 170,585	$ 223,056	$ 239,311	$ 244,414	$ 249,832
MAINTENANCE & OPERATIONS	$ 56,254	$ 159,749	$ 118,200	$ 146,335	$ 95,860
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 2,899	$ -	$ -	$ -	$ -
TOTAL	$ 229,739	$ 382,805	$ 357,511	$ 390,749	$ 345,692

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of the Town staff and the execution of policies and guidelines established by the Town Council.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has four staff positions including the Town Manager, Town Clerk, Communications Specialist and Administrative Assistant. The staff allocation for the Town Manager's office was revised to reflect the dissolution of redevelopment and the elimination of two positions during the previous two-year budget cycle. Due to a reorganization of staff reflective of the loss of redevelopment funding, the Assistant Town Manager position is not budgeted for fiscal years 2013-14 and 2014-15.

Legal service expenditures are budgeted to account for the proposed Lytton Pomo residential project and negotiations with Sonoma County regarding the landfill disposal system. Legal expenses for these types of projects will continue to be applied to the Town Manager's office budget.

Professional services has increased as compared to fiscal years 2011-12 and 2012-13, as a result of reallocation of economic development projects to the General Fund resulting from the dissolution of redevelopment. Economic Development is being managed by the Community Development Department in conjunction with the Town Manager's office; budgets for Economic Development projects and Town marketing remain in the Town Manager's Office. The Town Manager's Office also manages the contract with the Windsor Chamber of Commerce and Visitors Center.

TOWN MANAGER'S OFFICE - 010-10 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	113,532	161,099	180,144	175,051	175,822
4120 Extra Help Wages	4,424	-	1,300	-	-
4150 Fringe Benefits	52,629	61,957	57,867	69,363	74,010
TOTAL PERSONNEL	$ 170,585	$ 223,056	$ 239,311	$ 244,414	$ 249,832
Town Manager	0.150	0.150	0.275	0.450	0.450
Town Clerk	0.300	0.300	0.338	0.450	0.450
Assistant Town Manager	0.200	0.200	0.138	0.000	0.000
Senior Administrative Assistant	0.400	0.400	0.200	0.500	0.500
Communications Specialist	0.100	0.100	0.838	0.450	0.450
Administrative Technician	0.200	0.200	0.000	0.000	0.000
	1.350	1.350	1.788	1.850	1.850
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	5,360	7,758	4,300	6,675	6,585
4256 Recruitment	-	10,000	10,000	-	-
4260 Professional Development	1,714	1,800	1,800	1,000	1,000
4270 Subscriptions/Memberships	716	4,265	4,265	1,840	2,620
4280 Legal Services	6,403	15,000	18,000	20,000	20,000
4290 Legal Notices	10	1,000	500	1,000	1,000
4355 Office Supplies	652	750	1,426	1,500	1,500
4360 Postage	140	300	400	500	500
4425 Computer Expense	-	375	1,050	625	600
4435 Operational Expense	431	180	500	600	600
4450 Professional Services	38,673	117,146	69,406	108,030	56,550
4452 Contractual Services	-	-	5,379	-	-
4461 Town Promotion & Special Projects	1,282	25	24	3,215	3,415
4486 Communications	872	1,150	1,150	1,350	1,490
TOTAL MAINTENANCE & OPERATIONS	$ 56,254	$ 159,749	$ 118,200	$ 146,335	$ 95,860
CAPITAL OUTLAY					
4540 Equipment Acquisition	2,899	-	-	-	-
TOTAL CAPITAL OUTLAY	$ 2,899	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 229,739	$ 382,805	$ 357,511	$ 390,749	$ 345,692

NON-DEPARTMENTAL - 010-30 DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 256,379	$ 283,124	$ 254,912	$ 239,022	$ 243,450
OTHER FINANCING USES	$ 1,463,630	$ 1,424,536	$ 1,298,869	$ 1,503,513	$ 1,529,962
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 1,720,009	$ 1,707,660	$ 1,553,781	$ 1,742,535	$ 1,773,412

DESCRIPTION:

The Non-departmental budget represents costs not customarily identified with any other particular budget.

SIGNIFICANT CHANGES & EXPENDITURES:

Transfers to the debt fund have been suspended for fiscal years 2013-14 and 2014-15. There are sufficient funds in the debt fund to cover scheduled payments.

NON-DEPARTMENTAL - 010-30 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4151 Retirement - Medicare	235	300	149	300	300
4220 Bank Charges	-	-	-	500	575
4245 Insurance Premiums	167,539	194,168	148,227	142,752	144,327
4250 Townwide Training	893	1,250	-	-	-
4250 Continuing Education	1,606	1,500	-	-	-
4280 Legal Expense	100	-	-	-	-
4325 Vehicle Maintenance	43	1,000	266	1,000	1,000
4330 Equipment Maintenance	21,261	19,250	21,361	21,500	23,865
4360 Postage	4,822	4,972	3,650	-	-
4435 Operational Expense	1,873	1,724	1,500	2,053	2,102
4435 Operational Expense - Oil Recycling	(300)	1,100	1,100	1,200	1,200
4435 Operational Expense - EOC	2,260	750	750	1,500	1,500
4450 Professional Services	1,250	3,100	3,050	-	-
4475 Rents & Leases	-	-	-	2,497	2,497
4486 Communications	12,951	13,260	13,534	18,220	18,584
4487 Utilities	41,846	40,750	61,325	47,500	47,500
TOTAL MAINTENANCE & OPERATIONS	$ 256,379	$ 283,124	$ 254,912	$ 239,022	$ 243,450
OTHER FINANCING USES					
4901 Transfer-Out - Capital Replacement Fund	300,000	300,000	300,000	300,000	300,000
4901 Transfer-Out - Debt Service Fund	230,141	228,434	-	-	-
4901 Transfer-Out - Water Reclamation Operations	72,016	71,675	71,675	65,308	65,498
4901 Transfer-Out - Water Operations	72,016	71,675	71,675	65,307	65,497
4901 Transfer-Out - Successor Agency	-	-	48,467	-	-
4901 Transfer-Out - CDBG Grant Fund	-	-	116,989	-	-
4901 Transfer-Out - L&L - Zone 1	300,653	342,057	567,058	478,000	490,199
4901 Transfer-Out - L&L - Zone 2	222,069	222,690	-	230,857	231,462
4901 Transfer-Out - L&L - Zone 3	193,264	130,306	90,306	277,369	286,153
4901 Transfer-Out - L&L - Zone 6	73,471	57,699	32,699	86,672	91,153
TOTAL OTHER FINANCING USES	$ 1,463,630	$ 1,424,536	$ 1,298,869	$ 1,503,513	$ 1,529,962
TOTAL EXPENDITURE	$ 1,720,009	$ 1,707,660	$ 1,553,781	$ 1,742,535	$ 1,773,412

ADMINISTRATIVE SERVICES DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.850	3.295	3.645	4.710	4.710
PERSONNEL	$ 355,542	$ 396,863	$ 388,785	$ 544,422	$ 558,990
MAINTENANCE & OPERATIONS	$ 205,865	$ 413,821	$ 374,001	$ 256,487	$ 266,102
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 14,383	$ 64,845	$ 21,195	$ -	$ -
TOTAL	$ 575,790	$ 875,529	$ 783,981	$ 800,909	$ 825,092

DESCRIPTION:

The Administrative Services Department is responsible for ensuring that the daily activities of finance, human resources, information technology, property and risk management provide the services required by the residents of the Town of Windsor and all Town departments.

The finance function entails providing a variety of services to other departments and to the public. Financial management and accounting services are provided to all departments within the Town including the Successor Agency to the former Redevelopment Agency. Information management services such as telecommunications and computer networks, computer support, programming, voicemail, and assistance with technology acquisition are provided to all Town departments. Administrative Services also provides mail services, accounts receivable, utility billing and other revenue collection services. Financial planning, budgeting, investments and forecasting are also provided by the Administrative Services Department.

The human resources function of the department entails the resolution of workplace issues and conflicts, contract administration and staff support to the Employee Relations Officer; provides recruitment, examination development, salary administration, compliance with State and Federal laws, equal employment opportunity efforts; and manages tuition reimbursement, health benefits administration and employee service awards. In addition, advice and guidance is provided to department management employees and support staff on Memo of Understanding clarification, attendance, disciplinary actions and Town interpretation issues.

The risk management function includes administering and monitoring of the Town's self-insurance programs that insure workers compensation, liability, disability, fire and earthquake and other insurance coverage.

SIGNIFICANT CHANGES & EXPENDITURES:

The most significant changes in Administrative Services is the elimination of a Meter Reader position, the addition of the Special Projects Manager and the bringing back of administrative salary allocation formerly funded by the Redevelopment Agency. With the Town primarily on electronic read water meters, there was no need for two Meter Readers. The Special Projects Manager is currently responsible for the creation of the Capital Improvement Program document, managing the projecting accounting implementation, instituting a Town-wide grant procedure recommended by the independent auditors, as well as, responsible for information technology management, risk management, the management of the garbage contracts and miscellaneous duties associated with the administration of the Successor Agency.

ADMINISTRATIVE SERVICES DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	249,618	286,026	272,546	390,423	394,113
4125 Extra Help	13,580	-	-	-	-
4130 Overtime Wages	7	-	3	-	-
4150 Fringe Benefits	92,337	110,837	116,236	153,999	164,878
TOTAL PERSONNEL	$ 355,542	$ 396,863	$ 388,785	$ 544,422	$ 558,990
Administrative Services Director	0.400	0.150	0.500	0.400	0.400
Finance Manager	0.150	0.158	0.158	0.410	0.410
Special Projects Manager	0.000	0.000	0.000	0.400	0.400
Senior UB Representative	0.400	0.100	0.100	0.200	0.200
Accounting Supervisor	0.050	0.050	0.050	0.100	0.100
Accounting Specialist	0.950	0.484	0.484	0.500	0.500
Accounting Assistant	0.500	0.400	0.400	0.500	0.500
UB Representative	0.400	0.100	0.100	0.200	0.200
Human Resource Manager	0.000	0.484	0.484	0.500	0.500
Human Resource Analyst	0.000	0.400	0.400	0.500	0.500
Human Resource Specialist	0.000	0.969	0.969	1.000	1.000
	2.850	3.295	3.645	4.710	4.710
MAINTENANCE & OPERATIONS					
4215 Bad Debts	24,875	-	-	-	-
4220 Bank Charges	-	-	-	115	115
4250 Meetings, Conf, Trvl, Training	2,068	5,150	8,660	12,380	12,380
4256 Recruitment	7,884	23,275	18,714	7,500	7,500
4260 Professional Development	1,719	2,500	2,500	2,600	2,600
4270 Subscriptions/Memberships	370	2,625	1,550	1,707	1,832
4280 Legal Expense	26,633	65,500	46,500	14,000	26,500
4360 Postage	-	-	-	3,923	3,923
4365 Printing	1,284	750	950	1,064	1,064
4425 Computer Expense	84,810	235,313	225,791	136,289	144,330
4435 Operational Expense	7,110	7,377	10,465	12,336	12,336
4450 Professional Services	49,111	71,331	52,171	58,123	48,072
4452 Contract Services	-	-	6,000	6,000	5,000
4475 Rents	-	-	250	-	-
4486 Communications	-	-	450	450	450
TOTAL MAINTENANCE & OPERATIONS	$ 205,865	$ 413,821	$ 374,001	$ 256,487	$ 266,102
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,706	64,845	21,195	-	-
4580 Structures and Improvements	10,677	-	-	-	-
TOTAL CAPITAL OUTLAY	$ 14,383	$ 64,845	$ 21,195	$ -	$ -
TOTAL EXPENDITURE	$ 575,790	$ 875,529	$ 783,981	$ 800,909	$ 825,092

POLICE - 010-50 DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 5,644,790	$ 5,915,796	$ 5,941,641	$ 6,116,750	$ 6,250,972
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 5,644,790	$ 5,915,796	$ 5,941,641	$ 6,116,750	$ 6,250,972

DESCRIPTION:

The Police Department is operated under a contract between the Town and the County of Sonoma Sheriff's Office. Services include patrol, investigation, traffic enforcement, K-9, school resource officer, juvenile diversion counseling, and management of the Animal Control services. Indirect cost associated with dispatch, records management, and administrative services are also reflected in this budget.

SIGNIFICANT CHANGES & EXPENDITURES:

Estimates to close for fiscal year 2012-13 reflect a shortfall of $23,845. Much of this shortfall is due to significant changes in County of Sonoma benefit costs including Workers Compensation, which increased by 35% ($47,178), and retirement, which increased by 1% ($11,265). Additionally, due to anticipated changes to the pension laws, officers took advantage of a compensatory time cash-out benefit. This resulted in an expenditure of $54,125, an increase of about $48,000 over a typical budget cycle.

The increases for fiscal years 2013-14 and 2014-15 reflect the increases in Workers Compensation and retirement costs.

While the overhead rate on salaries and benefits reduced, overall overhead increased for fiscal 2013-14 and 2014-15, reflecting services and supplies purchased through the County budget that were not adequately budgeted in fiscal year 2012-13.

Among significant expenditures of equipment will be the replacement of the Department's K-9 team dog, added in 2007, costing approximately $17,000. Additional anticipated expenditures include the initiation of a portable radio replacement program expected to cost approximately $6,000.

POLICE - 010-50 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4230 Human Services Organizations - Chaplaincy	1,000	1,000	3,000	1,000	1,000
4280 Legal Expense	6,940	9,742	2,800	9,758	10,002
4315 Gas, Oil & Diesel	53,853	50,900	59,592	62,000	63,860
4325 Maintenance - Vehicle	5,338	13,325	7,086	10,000	10,250
4330 Equipment Maintenance	1,719	4,519	4,356	4,181	4,286
4360 Postage	4	773	648	650	650
4365 Printing	293	1,702	720	1,300	1,333
4425 Computer Expense	72,433	75,853	73,836	73,891	77,515
4435 Operational Expense	14,440	10,925	11,185	10,800	10,800
4452 Contractual Services	2,000	16,643	17,335	17,225	17,605
4454 Contractual Services - Pay plus Benefits	4,003,974	4,223,387	4,151,913	4,234,095	4,311,117
4455 Contractual Services - Overtime	456,333	422,481	454,916	461,888	475,744
4456 Contractual Services - Overhead	966,340	1,012,474	1,091,133	1,158,379	1,193,130
4475 Lease Expense	50,153	59,756	53,289	61,549	63,395
4486 Communications	9,972	12,316	9,832	10,034	10,285
TOTAL MAINTENANCE & OPERATIONS	$ 5,644,790	$ 5,915,796	$ 5,941,641	$ 6,116,750	$ 6,250,972
TOTAL EXPENDITURE	$ 5,644,790	$ 5,915,796	$ 5,941,641	$ 6,116,750	$ 6,250,972

COMMUNITY DEVELOPMENT DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	7.250	7.250	6.625	6.000	6.000
PERSONNEL	$ 869,238	$ 814,836	$ 744,036	$ 766,193	$ 782,938
MAINTENANCE & OPERATIONS	$ 78,715	$ 618,285	$ 507,014	$ 707,712	$ 135,923
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 947,954	$ 1,433,121	$ 1,251,050	$ 1,473,905	$ 918,861

DESCRIPTION:

The Planning Division of the Community Development Department is responsible for the administration of the Town's current and long range planning activities, including: implementation of the General Plan and related policies and guidelines, coordination of environmental review (CEQA and NEPA), processing all development applications and enforcement of the Zoning Code. The department also provides technical and administrative support to the Town Council and Planning Commission. The Community Development Director conducts Administrative Permit Hearings for the consideration of Minor Use Permits, Minor Subdivisions, and request for extension of time for previously issued permits. Housing, including the administration of the General Plan Housing Element, affordable and low-income units, and redevelopment assistance, is one of the key programs managed by the Planning staff. Greenhouse gas reduction and climate change programs as well as other sustainability efforts are implemented by the Planning staff.

SIGNIFICANT CHANGES & EXPENDITURES:

Near the end of the last fiscal year, the Planning and Building Department was renamed the Community Development Department. This title change was to reflect the addition of economic development duties to the department after the loss of redevelopment. The assignment of economic development duties is a good fit for the department due to the fact that most interactions with those wishing to start or expand a business in Windsor begin at the planning counter. In order to adequately and efficiently fulfill Planning, Building, and Economic Development functions and carry on a minimum essentials budget, minor shifts in staff responsibilities and titles are required. These shifts result in minor increases.

The General Plan is nearing the end of the planning horizon and a staff recommendation to update the plan is included in this budget. The submitted cost associated with a General Plan Update and associated EIR has been estimated by a thorough assessment of the current plan and the development of a precise Scope of Work and RFP.

The Planning Commission has three new members. A training budget for the Commission is included to assist with building a strong foundation of planning knowledge through attendance at various conferences. The Planning Commission has expressed an interest in reducing paper use associated with agenda packets and reports and has requested issuance of iPads.

Due to the loss of housing funding previously provided through redevelopment funding, personnel costs are now an increased impact to the General Fund.

COMMUNITY DEVELOPMENT DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	621,968	584,345	528,488	560,856	563,940
4130 Overtime Pay	959	-	13	1,000	1,000
4153 Unemployment Insurance	9,000	-	-	-	-
4150 Fringe Benefits	237,311	230,491	215,535	204,337	217,998
TOTAL PERSONNEL	$ 869,238	$ 814,836	$ 744,036	$ 766,193	$ 782,938
Town Manager	0.100	0.100	0.100	0.000	0.000
Assistant Town Manager	0.050	0.050	0.050	0.000	0.000
Town Clerk	0.100	0.100	0.100	0.000	0.000
Community Development Director	0.700	0.700	0.975	1.000	1.000
Economic Dvlp Manager /Senior Planner	1.400	1.400	0.750	1.000	1.000
Senior Planner	1.050	1.050	1.000	1.000	1.000
Building Official	1.000	1.000	1.000	1.000	1.000
Senior Building Inspector	1.000	1.000	1.000	1.000	1.000
Accounting Supervisor	0.050	0.050	0.050	0.000	0.000
Senior UB Representative	0.100	0.100	0.100	0.000	0.000
UB Representative	0.100	0.100	0.100	0.000	0.000
Senior Administrative Assistant	0.300	0.300	1.000	1.000	1.000
Communications Specialist	0.850	0.850	0.100	0.000	0.000
Administrative Technician	0.150	0.150	0.000	0.000	0.000
Administrative Assistant	0.300	0.300	0.300	0.000	0.000
	7.250	7.250	6.625	6.000	6.000
MAINTENANCE & OPERATIONS					
4230 Town Funding - Housing	-	400,000	400,000	-	-
4250 Meetings, Conf, Travel, Training	4,177	7,000	5,700	11,600	11,600
4256 Recruitment	-	2,500	2,500	-	-
4260 Professional Development	3,330	5,000	4,000	4,000	4,000
4270 Subscriptions/Memberships	2,015	2,710	2,700	3,840	3,340
4280 Legal Expense	8,808	11,000	11,000	18,000	15,500
4290 Legal Noticing	5,826	7,000	3,500	7,000	7,000
4325 Maintenance - Vehicle	872	750	1,000	2,500	1,500
4360 Postage	816	2,000	500	2,000	2,000
4365 Printing	4,578	2,500	2,500	4,500	3,500
4425 Computer Expense	7,899	8,000	8,000	48,889	17,100
4435 Operational Expense	11,245	19,300	19,800	21,800	21,800
4450 Professional Services	29,065	150,165	45,731	578,500	43,500
4452 Contract Services	-	-	-	5,000	5,000
4486 Communications	86	360	83	83	83
TOTAL MAINTENANCE & OPERATIONS	$ 78,715	$ 618,285	$ 507,014	$ 707,712	$ 135,923
TOTAL EXPENDITURE	$ 947,954	$ 1,433,121	$ 1,251,050	$ 1,473,905	$ 918,861

ENGINEERING - 010-63 DEPARTMENT SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.350	2.350	2.300	3.050	3.350
PERSONNEL	$ 234,129	$ 297,982	$ 289,000	$ 391,968	$ 440,822
MAINTENANCE & OPERATIONS	$ 444,476	$ 583,452	$ 354,161	$ 757,250	$ 623,200
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$1,265,858	$ 3,194,793	$2,610,675	$ 1,833,000	$ 1,161,000
TOTAL	$1,944,463	$ 4,076,227	$3,253,836	$ 2,982,218	$ 2,225,022

DESCRIPTION:

This portion of the Pubic Works budget primarily covers development engineering, traffic and transportation engineering and storm water quality. The Municipal Engineering Division is responsible for the review of development projects, subdivision maps, conformance with the State Subdivision Map Act and Town ordinances and determining the needed improvements based upon development impacts. The division issues permits for work in the public right-of-way and provides public works inspection. Records, maps and construction plans of the Town's infrastructure are maintained by the Municipal Engineering Division. The administration of the Geographic Information System (GIS) Program is performed in this division. The Lighting and Landscape Maintenance District is administered by personnel in this budget area. This portion of the Engineering Division is supported by fees and other General Fund revenue.

SIGNIFICANT CHANGES & EXPENDITURES

The continued slow down in development has caused an on-going reassessment of department priorities and needs. Development engineering staff has been reduced and redirected again for the next biennium budget. A portion of development staff's time will be dedicated to working on GIS, asset management, the storm water quality program, capital improvement projects, updating street standards, updating construction standards, updating specifications, developing procedures and policies, and mapping updates. Land development staff have been assigned to projects and other activities in addition to their development related responsibilites. Staff priorities can be adjusted if necessary to accomodate any increases in development activity.

Significant Changes include:

The general fund professional services operating budget has been increased. The storm water quality program budget has been increased from $45,000 to $80,000 in anticipation of the new NPDES permit requirements. An NPDES permit renewal fee in the amount of $7,000 per fiscal year was included in the budget. The Plan Check and Inspection budget has been reduced from $190,000 to $175,000 due to reduced development activity. The Traffic Engineering services budget has been increased from $110,000 to $135,000.

The capital outlay budget includes the street resurfacing program. Funding from the General Fund for the street resurfacing program has increased from $750,000 to $1,060,000 per year to address the backlog in street maintenance and reduce the rate of deterioration of streets.

One capital project is proposed for the replacement of an existing storm drain riser at Pleasant Oak Park that has been damaged and needs replacement.

The following engineering studies were included in the budget for fiscal years 2013-14 and 2014-15; Downtown Pedestrian Crossing of 101 Study, Windsor Class 1 Bike/Pedestrian Trails Study and the Old Redwood Highway Beautification Concept Plan.

A budget for project managers in the amount of $101,250 was included for fiscal year 2013-14 and $67,500 for fiscal year 2014-15.

Public Works has hired four contract project managers over the past 4-5 years to assist in the completing routine project management duties. There is a need for permanent staff to support the ongoing need of the department. A Senior Civil Engineer position was included in the budget for fiscal years 2013-14 and 2014-15. The General Fund will fund a portion of the position. The Senior Civil Engineer will replace an existing consultant project manager position.

A Water Quality Analyst position was added to fiscal years 2013-14 and 2014-15. The General Fund will fund a portion of the position.

ENGINEERING - 010-63 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	174,287	203,891	205,000	278,490	307,849
4120 Extra Help	-	15,000	13,000	10,000	10,000
4130 Overtime Pay	465	-	-	-	-
4150 Fringe Benefits	59,377	79,091	71,000	103,479	122,973
TOTAL PERSONNEL	$ 234,129	$ 297,982	$ 289,000	$ 391,968	$ 440,822
Public Works Director	0.150	0.150	0.200	0.200	0.200
Principal Civil Engineer	0.350	0.350	0.350	0.450	0.450
Associate Civil Engineer	0.200	0.200	0.300	0.450	0.450
Assistant Engineer	0.350	0.350	0.350	0.400	0.400
Engineering Technician	0.550	0.550	0.550	0.600	0.600
Management Analyst	0.050	0.050	0.050	0.050	0.050
Senior Civil Engineer	0.000	0.000	0.000	0.250	0.500
Water Quality Analyst	0.000	0.000	0.000	0.050	0.100
Admin Specialist, Safety Officer	0.200	0.200	0.000	0.000	0.000
Administrative Assistant	0.050	0.050	0.050	0.150	0.150
Public Works Inspector	0.450	0.450	0.450	0.450	0.450
	2.350	2.350	2.300	3.050	3.350
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	1,734	10,000	6,000	6,000	6,000
4260 Professional Development	3,015	2,500	2,500	2,050	2,050
4270 Subscriptions/Memberships	2,732	5,500	3,400	5,000	4,700
4280 Legal Expenses	7,752	10,000	15,000	10,000	10,000
4330 Maintenance - Equipment	1,911	3,000	3,000	3,000	3,000
4355 Office Supplies	3,711	4,000	4,000	4,000	4,000
4360 Postage	474	1,400	1,500	400	400
4365 Printing	63	500	-	250	250
4425 Computer Expense	2,255	2,500	2,500	2,500	2,500
4435 Operational Expense	2,750	8,157	9,457	6,800	6,800
4445 Permits & Licenses	125	1,670	1,670	10,800	10,800
4450 Professional Services	399,208	450,235	266,200	601,200	501,200
4450- Professional Services-Project Managers	15,960	80,990	35,934	101,250	67,500
4486 Communications	2,787	3,000	3,000	4,000	4,000
TOTAL MAINTENANCE & OPERATIONS	$ 444,476	$ 583,452	$ 354,161	$ 757,250	$ 623,200
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,111	11,674	3,800	-	-
4510 Construction	586	-	-	50,000	30,000
Pleasant Avenue Drainage Improvements (0104)	8,247	-	-	-	-
Stormwater Quality Program (0105)	37,060	88,709	93,598	-	-
Street Resurfacing Program (0510)	675,609	1,400,553	890,000	1,060,000	860,000
Windsor Road Bicycle Lane at Pond 7 (0536)	66,205	-	-	-	-
Roundabout Windsor/Windsor River (0552)	252	38,335	38,355	-	-
WR &WRR Intersection Improve (0539)	43,853	-	-	-	-
North Hembree Lane Resurfacing Project	7,346	358,654	358,654	-	-
Windsor River Rd @ Starr Rd Pavement Repair	-	120,000	50,000	-	-
Arata Ln. @ Hembree Ln. Pavement Repair (0544)	26,526	9,126	9,126	-	-
ORH Culvert Ext & Bike Lanes (0546)	28,154			-	-
Shiloh Road Improvements (0550)	368,909	1,167,742	1,167,142	-	-
Brooks Creek Trail Project				135,000	

ENGINEERING - 010-63 DEPARTMENT DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
ADA Transition Implementation Plan	-	-	-	-	100,000
Jaguar Way/Windsor Rd. Traffic Signal Installation	-	-	-	29,000	63,000
Conde Ln/Johnson St. Traffic Signal Installation	-	-	-	26,000	55,000
Bell Rd/Market St/ Windsor River Rd Traffic Signal	-	-	-	25,000	53,000
Windsor River Rd Pavement Repair - West of Starr Rd	-	-	-	340,000	-
Pleasant Oak Park Drain Riser Replacement	-	-	-	45,500	-
Town Civic Center Paving	-	-	-	122,500	-
TOTAL CAPITAL OUTLAY	$ 1,265,858	$ 3,194,793	$ 2,610,675	$ 1,833,000	$ 1,161,000
TOTAL EXPENDITURE	$ 1,944,463	$ 4,076,227	$ 3,253,836	$ 2,982,218	$ 2,225,022

SENIOR CENTER - 010-72 DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.950	0.950	0.950	1.050	1.050
PERSONNEL	$ 145,729	$ 153,247	$ 151,372	$ 179,204	$ 186,039
MAINTENANCE & OPERATIONS	$ 15,858	$ 14,900	$ 16,125	$ 22,650	$ 22,850
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 178	$ 100	$ 300	$ -	$ -
TOTAL	$ 161,764	$ 168,247	$ 167,797	$ 201,854	$ 208,889

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Windsor Senior Center is a 4,000 sq. foot facility which offers recreational, social and educational programs to seniors 55 and older. Program staff offers a variety of programs and services designed to promote health and wellness, enhance independence, promote lifelong learning and quality of life as well as strengthen community image and sense of place for senior community members. Costs identified in this budget include staff salaries, benefits, direct recreational and educational program costs.

Maintenance costs for the Senior Center and Swimming Pool are budgeted in the Lighting and Landscape Special Assessment District budget, Zone 6 administrated by the Parks and Facilities Maintenance Division. The Brooks Creek Subdivision annual assessment of $200 per home contributes approximately $40,000 or 42% of the actual costs to operate Zone 6, which maintains and operates the Senior Center Facility and Pool. The assessment does not contribute towards or offset any of the program costs included in the Senior Center budget.

The Senior Center continues to rely heavily on volunteers to staff and operate the facility. These volunteer services provide a significant cost saving contribution to the operation of the Senior Center and the services provided. Program staff support and serve as a liaison to the Senior Citizen Advisory Commission.

The Youth Swim Lesson program is operated at the Senior Center pool, serving an average of 700 youth annually. Approximately one half of the swim lesson revenue goes directly to the Senior Center budget, to offset operational costs. The other half is credited to the Recreation Division to offset youth swim lesson salaries and registration.

SIGNIFICANT CHANGES & EXPENDITURES:

In an effort to maintain a flat budget, programming will remain similar to previous years with the following exceptions:
- Increased costs for contract instructors and part-time/extra help staff. Changing some contract instructors to staff due to demand. Increase in Friday Family Swim and Pool Birthday Parties. Offset by program fees and charges.
- Extra Help staff are comprised of part-time and seasonal employees, of which costs are offset by program fees and charges. Certified Lifeguards that are utilized for Senior Swim programs are charged to the Senior Center while Certified Water Safety Instructors are charged to the Recreation Division for the administration of the youth swim lessons.

SENIOR CENTER - 010-72 DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	82,692	82,378	82,378	94,897	95,064
4120 Extra Help Wages	31,847	36,600	38,662	48,000	52,200
4150 Fringe Benefits	31,190	34,269	30,332	36,306	38,775
TOTAL PERSONNEL	$ 145,729	$ 153,247	$ 151,372	$ 179,204	$ 186,039
Parks and Recreation Director	0.050	0.050	0.050	0.050	0.050
Recreation Division Manager	0.000	0.000	0.000	0.100	0.100
Recreation Program Supervisor	0.900	0.900	0.900	0.900	0.900
	0.950	0.950	0.950	1.050	1.050
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	405	300	240	200	300
4260 Professional Development	-	-	563	1,050	1,050
4360 Postage	-	300	112	200	200
4270 Subscription/Membership	165	-	-	-	-
4280 Legal Services	43	1,000	-	500	500
4425 Computer Expense	-	100	800	200	300
4435 Operational Expense	3,589	2,800	2,800	3,500	3,500
4462 Recreation Programs	11,656	10,400	11,610	17,000	17,000
TOTAL MAINTENANCE & OPERATIONS	$ 15,858	$ 14,900	$ 16,125	$ 22,650	$ 22,850
CAPITAL OUTLAY					
4540 Equipment Acquisition	178	100	375	-	-
TOTAL CAPITAL OUTLAY	$ 178	$ 100	$ 300	$ -	$ -
TOTAL EXPENDITURES	$ 161,764	$ 168,247	$ 167,797	$ 201,854	$ 208,889

PARKS - 010-74 DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ 13,396	$ 13,733
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 68,662	$ 45,937
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ 131,500	$ 200,000
TOTAL	$ -	$ -	$ -	$ 213,558	$ 259,670

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Parks Division utilizes General Fund contributions to Park facility planning, maintenance and construction to provide and maintain a safe park system that enhances the park user's recreational experiences. The Park Division places among its priorities, protection of natural resources and strengthening a sense of community.

SIGNIFICANT CHANGES & EXPENDITURES:

This division has been inactive for a number of years. Recently as part of the Lighting and Landscaping Assessment District report, it was recommended non-Zone 3 Street Tree Right-of-Way impacts be moved to show all costs and staff time allocated to this function. These costs associated with Street Tree Maintenance now are accounted for in this division.

Esposti Park Improvements Project will be reimbursed through an approved Housing and Urban Development (HUD) grant.

PARKS - 010-74 DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	-	-	9,158	9,187
4150 Fringe Benefits	-	-	-	4,238	4,546
TOTAL PERSONNEL	$ -	$ -	$ -	$ 13,396	$ 13,733
Administrative Assistant	0.000	0.000	0.000	0.030	0.030
Senior Maintenance Worker	0.000	0.000	0.000	0.030	0.030
Parks Maintenance Supervisor	0.000	0.000	0.000	0.030	0.030
Parks & Facilities Division Mgr	0.000	0.000	0.000	0.030	0.030
	0.000	0.000	0.000	0.120	0.120
MAINTENANCE & OPERATIONS					
4280 Legal Expense	-	-	-	200	200
4315 Gas, Oil & Diesel	-	-	-	1,716	1,716
4325 Maintenance - Vehicle	-	-	-	546	821
4335 Maintenance - Structures & Improvements	-	-	-	3,200	3,200
4435 Operational Expense	-	-	-	13,000	5,000
4450 Professional Services	-	-	-	25,000	10,000
4452 Contractual Services	-	-	-	25,000	25,000
TOTAL MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 68,662	$ 45,937
CAPITAL OUTLAY					
4510 Construction					
Esposti Park Improvements HUD Grant	-	-	-	15,000	140,000
Hiram Lewis Ballfield Wetdown Irrigation	-	-	-	8,500	-
Wilson Ranch Sidewalk Repairs	-	-	-	12,500	-
Windsor Creek Trail Pavement Repairs	-	-	-	-	15,000
Old Vineyard Picnic Tables/BBQ/D.G	-	-	-	-	15,000
Hiram Lewis Tennis Court Screening	-	-	-	10,500	-
4570 *Vehicle Acquisition*	-	-	-	85,000	30,000
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ 131,500	$ 200,000
TOTAL EXPENDITURE	$ -	$ -	$ -	$ 213,558	$ 259,670

FACILITIES - 010-76 DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.955	1.955	1.885	1.960	1.960
PERSONNEL	$ 176,614	$ 258,101	$ 217,349	$ 207,643	$ 212,285
MAINTENANCE & OPERATIONS	$ 121,379	$ 156,646	$ 145,520	$ 179,448	$ 166,398
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 297,994	$ 414,747	$ 362,869	$ 387,091	$ 378,683

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Facilities Maintenance Division provides safe and accessible facilities that serve the public and enhance recreational experiences. The Division places among its priorities, strengthening community image and sense of place. The Division monitors operational, maintenance and repair costs for all Town facilities: Town Hall Civic Buildings 300 and 400, Huerta Gymnasium, Windsor Library, a portion of the Town's Corporation Yard, Community Center, Senior Center, Hembree House Cultural Center and several restroom, storage and concession structures located in Town Parks, totaling over 57,000 square feet .

The Facilities Maintenance Division is responsible for the operation, maintenance and repairs of water features such as the Senior Center pool and spa and Town Green fountain. Assigned staff are highly trained and hold Certified Pool Operator Certificates. Additional staff require Playground Safety Certification and are responsible for the maintenance and safety of all playground equipment in Town parks. Staff supervise and assist part-time staff dedicated to Town Green maintenance activities during the event season.

The Division works closely with the Community Development Department, PG&E and the Association of Bay Area Governments in monitoring and implementing an established Energy Efficiency Action Plan. Facilities and Community Development staff also implement facility repairs for compliance with ADA issues identified in the Town's ADA Self Assessment and Transition Plan.

SIGNIFICANT CHANGES & EXPENDITURES:

Extra Help expense was increased to allow for additional cleaning and maintenance of the Town Green and Downtown areas on Fridays after the concerts.

FACILITIES - 010-76 DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	116,795	170,869	130,000	133,571	133,871
4120 Extra Help	7,498	7,500	13,904	10,500	10,500
4130 Overtime Wages	280	200	1,070	1,000	1,000
4158 Unemployment Insurance	-	1,000	4,500	2,000	2,000
4150 Fringe Benefits	52,042	78,532	67,875	60,573	64,914
TOTAL PERSONNEL	$ 176,614	$ 258,101	$ 217,349	$ 207,643	$ 212,285
Parks and Recreation Director	0.050	0.050	0.050	0.050	0.050
Parks & Facilities Div Mgr	0.070	0.070	0.220	0.150	0.150
Facilities Maint Supervisor	0.350	0.350	0.300	0.300	0.300
Parks Maintenance Supervisor	0.050	0.050	0.180	0.050	0.050
Senior Maintenance Worker	0.505	0.505	0.405	0.450	0.450
Maintenance Worker II	0.860	0.860	0.510	0.730	0.730
Maintenance Worker I	0.000	0.000	0.000	0.080	0.080
Administrative Assistant	0.070	0.070	0.220	0.150	0.150
	1.955	1.955	1.885	1.960	1.960
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Travel, Training	47	300	300	350	350
4260 Professional Development	1,289	1,800	1,500	540	540
4280 Legal Expense	169	1,000	1,000	1,500	1,500
4310 Custodial Expense	36,186	60,312	58,000	61,062	61,312
4315 Gas, Oil & Diesel	8,443	3,432	3,400	5,148	5,148
4325 Maintenance - Vehicle	1,179	982	1,700	1,348	1,348
4330 Maintenance - Equipment	1,087	3,000	2,800	3,000	3,200
4335 Maintenance - Structures	18,889	20,500	12,000	30,000	15,000
4370 Parts & Supplies	10,482	17,500	17,000	19,000	19,000
4435 Operational Expense	39,817	39,820	39,820	46,000	47,000
4452 Contractual Services	3,792	8,000	8,000	11,500	12,000
TOTAL MAINTENANCE & OPERATIONS	$ 121,379	$ 156,646	$ 145,520	$ 179,448	$ 166,398
TOTAL EXPENDITURES	$ 297,994	$ 414,747	$ 362,869	$ 387,091	$ 378,683

RECREATION - 010-91 DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.860	5.860	6.910	6.760	6.760
PERSONNEL	$ 948,434	$ 1,030,071	$ 972,910	$ 1,059,258	$ 1,085,933
MAINTENANCE & OPERATIONS	$ 401,689	$ 491,236	$ 434,274	$ 488,217	$ 488,507
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 29,460	$ 9,311	$ 9,811	$ -	$ -
TRANSFER-OUT	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 1,379,584	$ 1,530,619	$ 1,416,995	$ 1,547,475	$ 1,574,440

DESCRIPTION:

The Parks and Recreation Department creates community through people, parks and programs. The Recreation Division provides recreational activities such as early childhood education classes, special events, teen programs, and youth swim lessons. Recreation programs attract and retain businesses, residents and tourists while promoting diversity and reducing youth vandalism and gang activity. Through a variety of contract instructor led classes such as art, dance, cooking, and music, Recreation Division programs foster human development and enhance cultural unity. Youth and adult sports classes and leagues promote health and wellness while providing recreational experiences to citizens of all ages, interests and abilities. Enhanced programs include Teen Camp, afterschool enrichment classes, programs for 50+, operation of a mobile recreation unit, birthday party packages, bike-to-work energizer stations, a Summer Kick Off - BBQ, Charlie Brown Christmas Tree Grove entries, and participation in the Windsor Day Parade.

Additional special programs include park and facility rentals, the production of a tri-annual Recreation Brochure, management of the electronic kiosk at Exchange Bank, participation in California Parks and Recreation Society offerings including the annual Community Service Awards, and administration of the non-profit Town funding program. New in 2013 will be the implementation of an Armed Forces banner program, to be coordinated between the Recreation and Facilities Divisions. The Recreation Division provides staff support to the Parks and Recreation Commission and liaisons to the Windsor Wellness Partnership, Sonoma County Health Action, Safe Routes to School, Pedestrian and Bicycle Advisory Committee, Windsor Garden Club, Windsor Historical Society, Dog Park Association of Windsor, Senior Games, Third of July Fireworks contractor, and the Parks and Recreation Foundation.

The Recreation Division strengthens community image and a sense of place and supports economic development through the production of community events such as the Earth Day and Wellness Festival (April), Windsor Cultural Festival (May), Windsor Fine Arts Show (June), Summer Nights on the Green (June, July, August), and the Holiday Celebration (December). These events have been supported by the General Fund, sponsorship programs and a variety of community partners.

It remains a goal for the Recreation Division to recover 100% of direct costs associated with Recreation Programming including extra help staffing through fees and charges.

SIGNIFICANT CHANGES & EXPENDITURES:

Maintenance & Operations, Community Partnerships is new for fiscal years 2013-15. These expenses have historically been absorbed in other areas of the operations budget. While working with Community Partners on special events and other collaborations, accounting for these expenses separately will allow staff to more accurately track and reflect the Recreation Divisions expenses in this area.

Town Promotions & Special Events reflects a significant decrease in subsidy for the July 3rd Fireworks. Expenditures in this area have been reduced to $1,000 per year under the current contract and partnership with G&M Productions.

RECREATION - 010-91 DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	456,440	508,299	451,908	520,442	527,222
4120 Extra Help	303,551	308,224	304,880	311,300	314,400
4130 Overtime Pay	38	-	-	500	500
4158 Unemployment Insurance	3,590	4,510	1,013	3,600	3,600
4150 Fringe Benefits	184,816	209,038	215,109	223,416	240,211
TOTAL PERSONNEL	$ 948,434	$ 1,030,071	$ 972,910	$ 1,059,258	$ 1,085,933
Parks and Recreation Director	0.610	0.610	0.710	0.710	0.710
Recreation Division Manager	0.900	0.900	1.000	0.850	0.850
Facilities Maint Supervisor	0.100	0.100	0.100	0.100	0.100
Recreation Program Supervisor	0.950	0.950	1.100	1.100	1.100
Recreation Program Coordinator	1.400	1.400	2.000	2.000	2.000
Communication Specialist	0.950	0.950	1.000	1.000	1.000
Administrative Assistant	0.950	0.950	1.000	1.000	1.000
	5.860	5.860	6.910	6.760	6.760
MAINTENANCE & OPERATIONS					
4220 Bank Charges	18,024	20,700	22,700	23,000	23,000
4230 Town Funding Program - Non Profits	93,527	99,878	95,300	93,062	92,262
4231 Community Partnerships	-	-	-	8,650	8,650
4245 Insurance	-	2,750	2,750	500	500
4250 Meetings, Conf, Trvl, Training	4,279	7,000	10,100	14,500	10,660
4260 Professional Development	3,686	4,000	4,000	2,810	2,810
4270 Subscriptions/Memberships	1,270	1,635	1,635	2,370	2,370
4280 Legal Services	2,314	3,000	3,500	3,500	3,500
4315 Gas, Oil & Diesel	4,155	3,850	6,618	6,800	7,150
4325 Vehicle Maintenance	2,806	4,500	4,500	5,000	5,500
4425 Computer Expense	5,426	7,789	7,489	10,890	10,080
4435 Operational Expense	28,476	37,936	28,660	51,300	51,375
4450 Professional Services	1,904	2,000	1,000	3,500	3,500
4461 Town Promotion & Special Events	92,686	122,370	80,194	85,225	85,225
4462 Recreation Programs	140,453	170,828	162,828	174,110	178,925
4486 Communication	2,681	3,000	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS	$ 401,689	$ 491,236	$ 434,274	$ 488,217	$ 488,507
CAPITAL OUTLAY					
4540 Equipment Acquisition	29,460	9,311	9,811	-	-
TOTAL CAPITAL OUTLAY	$ 29,460	$ 9,311	$ 9,811	$ -	$ -
TOTAL EXPENDITURES	$ 1,379,584	$ 1,530,619	$ 1,416,995	$ 1,547,475	$ 1,574,440

ANIMAL CONTROL - 010-92 DIVISION SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 213,069	$ 236,000	$ 223,475	$ 229,935	$ 235,633
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 213,069	$ 236,000	$ 223,475	$ 229,935	$ 235,633

DESCRIPTION:

Animal Control services strengthens community safety and security as well as promotes health and wellness for local animals. The program provides animal licensing, pick-up, care and disposition of stray abandoned animals in the Town. The budget is based on historical actual shelter and field activity with approximately 700 animal and service calls annually. Per the terms of the contract, payments are divided equally into quarterly payments due on October 1, January 1, April 1 and July 1. The current contract was entered into on July 1, 2012 and will expire June 30, 2017.

SIGNIFICANT CHANGES & EXPENDITURES:

None

ANIMAL CONTROL - 010-92 DIVISION DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	212,074	232,000	222,375	227,935	233,633
4280 Legal Services	995	4,000	1,100	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	$ 213,069	$ 236,000	$ 223,475	$ 229,935	$ 235,633
TOTAL EXPENDITURE	$ 213,069	$ 236,000	$ 223,475	$ 229,935	$ 235,633

SPECIAL REVENUE FUNDS

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 1,178,435	$ 1,146,509	$ 970,938	$ 875,517
Estimated Revenue	800,045	698,972	795,436	806,612
Transfers-In	-	-	-	-
Estimated Funds Available	1,978,480	1,845,481	1,766,373	1,682,129
Estimated Expenditures	831,971	874,543	890,856	882,647
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	831,971	874,543	890,856	882,647
Estimated Ending Fund Balance	$ 1,146,509	$ 970,938	$ 875,517	$ 799,482

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 1,146,509	$ 970,938	$ 875,517	$ 799,482
Fund Balance	$ 1,146,509	$ 970,938	$ 875,517	$ 799,482

GAS TAX FUND REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	8,346	10,219	9,450	4,855	4,378
INTERGOVERNMENTAL						
3571	Gas Taxes - Section 2106 and 2107	276,483	291,433	267,323	276,234	284,521
3572	Gas Taxes - Section 2105	123,923	142,120	124,706	126,145	127,601
3573	Gas Taxes - Section 2107.5	6,000	6,000	6,000	6,000	6,000
3574	Gas Taxes - Section 2103	359,117	298,665	286,673	382,202	384,113
3576	Traffic Congestion Relief (Prop 42)	19,448	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenue	6,728	-	4,820	-	-
TOTAL REVENUES		$ 800,045	$ 748,437	$ 698,972	$ 795,436	$ 806,612

GAS TAX FUND - 110 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.200	5.200	5.200	5.200	5.200
PERSONNEL	$ 501,920	$ 502,049	$ 505,618	$ 526,744	$ 541,570
MAINTENANCE & OPERATIONS	$ 328,297	$ 357,055	$ 368,925	$ 364,112	$ 341,077
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 1,754	$ 143,000	$ -	$ -	$ -
TOTAL	$ 831,971	$ 1,002,104	$ 874,543	$ 890,856	$ 882,647

DESCRIPTION:

The Gas Tax Fund is used for the repair and maintenance of Town streets. Gas Tax revenues fund the department's street maintenance crews and the repair and maintenance of the Town's street and roadway system and related work. The General Fund, State and Federal highway funds and Measure M funding supplement the funding for street maintenance and rehabilitation. Street maintenance includes street drainage systems, pothole repair, street lighting, sidewalks and traffic signals, signage, pavement markings/striping and graffiti abatement. The Street Maintenance Section is responsible for approximately 81 miles of public right-of-way.

SIGNIFICANT CHANGES & EXPENDITURES:

A budget in the amount of $10,000 per fiscal year will address minor bridge maintenance items which were identified in the State of California Bridge Inspection Reports. State inspections of Town bridge structures occur every 2-3 years.

GOALS FOR FISCAL YEARS 2013-15:

- Storm Water Management Program which involves monitoring, cleaning and quantifying debris removal from curb inlets
- Annual sign replacement (8 sections in Town; replace a section each year)
- Annual Weed Abatement
- Graffiti abatement program (update spreadsheet and map locations)
- Pavement Management Program Database Update
- Develop a vehicle and equipment replacement plan
- Sidewalk Repair Program
- Annual inspection of Town sidewalks (make temporary repairs and replacement)
- Stormwater Program (Inspect catch basins & illegal discharges)
- Bridge Maintenance
- Annual Striping Program
- Annual Pothole Program

GAS TAX FUNDS - 110-63 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	(13,693)	-	18,267	-	-
TOTAL MAINTENANCE & OPERATIONS	$ (13,693)	$ -	$ 18,267	$ -	$ -
CAPITAL OUTLAY					
4580 Structures and Improvements					
Reconstruct Arata Lane At Hembree Lane (0604)	-	143,000	-	-	-
Pavement Management Program Database Update (0531)	1,754	-	-	-	-
TOTAL CAPITAL OUTLAY	$ 1,754	$ 143,000	$ -	$ -	$ -
TOTAL EXPENDITURE	$ (11,938)	$ 143,000	$ 18,267	$ -	$ -

GAS TAX FUNDS - 110-81 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	314,623	311,897	308,835	327,284	328,394
4130 Overtime Pay	7,270	4,000	9,954	7,000	7,000
4139 Standby Pay	24,864	24,000	24,572	24,000	25,200
4150 Fringe Benefits	155,164	162,152	162,257	168,460	180,976
TOTAL PERSONNEL	$ 501,920	$ 502,049	$ 505,618	$ 526,744	$ 541,570
Public Works Director	0.050	0.050	0.050	0.050	0.050
Public Works Manager	0.050	0.050	0.050	0.100	0.100
Street Maintenance Supervisor	0.650	0.650	0.650	0.650	0.650
Management Analyst	0.850	0.850	0.850	0.050	0.050
Maintenance Specialist	2.550	2.550	2.550	0.850	0.850
Maintenance Technician	0.850	0.850	0.850	0.000	0.000
Maintenance Worker II	0.100	0.100	0.100	3.400	3.400
Administrative Assistant	0.100	0.100	0.100	0.100	0.100
	5.200	5.200	5.200	5.200	5.200
MAINTENANCE & OPERATIONS					
4215 Bad Debt	24,700	-	-	-	-
4250 Meetings, Conf, Trvl, Training	616	1,500	1,000	500	500
4260 Professional Development	408	400	400	200	200
4315 Gas, Oil & Diesel	6,566	7,700	7,700	7,000	7,000
4325 Maintenance - Vehicle	13,603	12,000	12,000	13,000	13,000
4330 Maintenance - Equipment	1,452	800	500	1,100	1,100
4340 Maintenance - Streets	64,000	79,035	78,225	97,050	92,450
4370 Parts and Supplies	3,524	6,880	5,500	6,150	6,200
4420 Chemicals	1,186	2,000	2,000	2,000	2,000
4435 Operational Expense	25,068	19,662	16,255	20,792	21,307
4450 Professional Services	1,628	26,850	26,850	11,850	21,850
4452 Contractual Services	183,414	182,728	182,728	184,470	155,470
4487 Utilities	15,824	17,500	17,500	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS	$ 341,990	$ 357,055	$ 350,658	$ 364,112	$ 341,077
TOTAL EXPENDITURES	$ 843,910	$ 859,104	$ 856,276	$ 890,856	$ 882,647

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 355,876	$ 310,183	$ 126,599	$ 29,437
Estimated Revenue	407,644	1,274,920	1,241,086	1,338,000
Transfers-In	-	-	-	-
Estimated Funds Available	763,520	1,585,103	1,367,685	1,367,437
Estimated Expenditures	453,337	1,458,504	1,338,248	1,338,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	453,337	1,458,504	1,338,248	1,338,000
Estimated Ending Fund Balance	$ 310,183	$ 126,599	$ 29,437	$ 29,437

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Transportation Projects	310,183	126,599	29,437	29,437
Fund Balance	$ 310,183	$ 126,599	$ 29,437	$ 29,437

TRANSPORTATION GRANT FUND REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	(740)	-	322	-	-
INTERGOVERNMENTAL					
3510 MTC Grant Revenue	13,500	-	255,071	274,000	1,198,000
3511 Smart Grant Revenue	-	-	10,000	-	-
3527 SRTS - State Grant	-	-	52,528	-	-
3578 LSR Measure M	194,884	140,000	-	140,000	140,000
3580 TEA/TDA	-	-	-	675,400	-
3580 TLC Grant	200,000	609,000	609,000	-	-
3580 LSRS CMA Block Grant	-	348,000	348,000	-	-
3850 TFCA Grant Revnue	-	-	-	151,686	-
TOTAL REVENUES	$ 407,644	$ 1,097,000	$ 1,274,920	$ 1,241,086	$ 1,338,000

TRANSPORTATION GRANT FUND - 111 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 52,618	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 400,720	$ 1,586,615	$ 1,458,504	$ 1,338,248	$ 1,338,000
TOTAL	$ 453,337	$ 1,586,615	$ 1,458,504	$ 1,338,248	$ 1,338,000

DESCRIPTION:

This fund is set up to track grant funds from various sources for transportation, pedestrian and bicycle improvements. Matching participation funds may come from a variety of sources including the General Fund, Gas Tax, Measure M, Traffic Impact Fees.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town has been successful in receiving over $2.5 million in transportation grants for the projects listed below. Projects proposed to have grant funding are as follows:

- Old Redwood Highway @ Lakewood Drive Bike & Ped Improvements
- Pedestrian Signal Indication Enhancements Phase 1
- Pedestrian Signal Indication Enhancements Phase 2
- Starr Road Sidewalk
- Jaguar/Windsor Road Traffic Signal and Windsor Road Sidewalk
- Bell Road/Market Street/ Windsor River Road Traffic Signal
- Conde Lane / Johnson Street Traffic Signal

The Town will receive Measure M Funds in the amount of $140,000 for fiscal years 2013-14 & 2014-15. The funds will be used for the Town's Street Resurfacing Program.

TRANSPORTATION GRANT FUND - 111 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
OPERATIONS					
4450 Professional Services	52,618	-	-	-	-
TOTAL OPERATIONS	$ 52,618	$ -	$ -	$ -	$ -
CAPITAL OUTLAY					
4580 Structures and Improvements					
Shiloh Road Improvements (0550)	97,294	306,740	306,740	-	-
Old Redwood Hwy Pedestrian Safety Imprv (0421)	-	1,510	1,510	-	-
Street Resurfacing Program (0510)	128,687	317,247	189,139	140,000	140,000
Windsor Rd. Bicycle Lane at Pond 7 (0536)	146,448	-	-	-	-
Bicycle Guide Map Project (0549)	710	4,118	4,115	-	-
North Hembree Lane Resurfacing Project (0601)	27,581	348,000	348,000	-	-
Old Redwood Hwy @ Lakewood Bike & Ped Imprv (0602)	-	609,000	609,000	675,400	-
Pedestrian Signal Indication Enhancment Phase 1	-	-	-	81,000	-
Pedestrian Signal Indication Enhancment Phase 2	-	-	-	70,686	-
Starr Road Sidewalk (CDBG Grant)	-	-	-	97,162	-
Jaguar Wy/Windsor Rd Traffic Signal Installation	-	-	-	108,000	522,000
Bell Rd/Market St. Windsor River Rd Traffic Signal Inst	-	-	-	81,000	329,000
Conde Ln/Johnson St Traffic Signal & Ped Enhancement	-	-	-	85,000	347,000
TOTAL CAPITAL OUTLAY	$ 400,720	$ 1,586,615	$ 1,458,504	$ 1,338,248	$ 1,338,000
TOTAL EXPENDITURES	$ 453,337	$ 1,586,615	$ 1,458,504	$ 1,338,248	$ 1,338,000

TRANSPORTATION DEVELOPMENT ACT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 40,788	$ 38,688	$ -	$ -
Estimated Revenue	870,721	966,613	1,022,204	1,073,314
Transfers-In	-	-	-	-
Estimated Funds Available	911,509	1,005,301	1,022,204	1,073,314
Estimated Expenditures	872,821	966,613	1,022,204	1,073,314
Transfers-Out	-	38,688	-	-
Total Est. Expenditures & Transfers-Out	872,821	1,005,301	1,022,204	1,073,314
Estimated Ending Fund Balance	$ 38,688	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 38,688	$ -	$ -	$ -
Fund Balance	$ 38,688	$ -	$ -	$ -

TRANSPORTATION DEVELOPMENT ACT REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	771	-	-	-	-
INTERGOVERNMENTAL					
3522-001 TDA 8 - Golden Gate Transit	83,018	80,000	96,661	102,278	107,392
3522-002 TDA 8 - Fixed Route 60, 66	629,546	597,000	695,962	735,942	772,739
3522-003 TDA 8 - Paratransit	157,386	150,000	173,990	183,984	193,183
TOTAL REVENUES	$ 870,721	$ 827,000	$ 966,613	$ 1,022,204	$ 1,073,314

TRANSPORTATION DEVELOPMENT ACT - 120 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ 872,821	$ 827,000	$ 966,613	$ 1,022,204	$ 1,073,314
OTHER FINANCING USES	$ -	$ -	$ 38,688	$ -	$ -
TOTAL	$ 872,821	$ 827,000	$ 1,005,301	$ 1,022,204	$ 1,073,314

DESCRIPTION:

This budget contains the Town of Windsor's contribution to Sonoma County Transit including local services, bus stop improvements, ADA paratransit implementation and a reserve for Park-and-Ride Lots.

SIGNIFICANT CHANGES & EXPENDITURES:

None

TRANSPORTATION DEVELOPMENT ACT - 120 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	872,821	827,000	966,613	1,022,204	1,073,314
TOTAL MAINTENANCE & OPERATIONS	$ 872,821	$ 827,000	$ 966,613	$ 1,022,204	$ 1,073,314
OTHER FINANCING USES					
4912 Transfer Out - General Fund	-	-	38,688	-	-
TOTAL OTHER FINANCING	$ -	$ -	$ 38,688	$ -	$ -
TOTAL EXPENDITURES	$ 872,821	$ 827,000	$ 1,005,301	$ 1,022,204	$ 1,073,314

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

Fund 130	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 4,404	$ 36,147	$ 36,147	$ 32,328
Estimated Revenue	31,743	-	181	162
Transfers-In	-	-	-	-
Estimated Funds Available	36,147	36,147	36,328	32,489
Estimated Expenditures	-	-	4,000	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	4,000	-
Estimated Ending Fund Balance	$ 36,147	$ 36,147	$ 32,328	$ 32,489

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 36,147	$ 36,147	$ 32,328	$ 32,489
Fund Balance	$ 36,147	$ 36,147	$ 32,328	$ 32,489

ASSET FORFEITURE FUND REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
REVENUE						
3410	Interest on Investments	43	-	-	181	162
3579	DEA Drug Recovery Revenue	31,700	-	-	-	-
TOTAL REVENUES		$ 31,743	$ -	$ -	$ 181	$ 162

ASSET FORFEITURE FUND - 130 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 4,000	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ 4,000	$ -

DESCRIPTION:

This fund receives revenue from assets retrieved through legal action related to drug-related crime.

SIGNIFICANT CHANGES & EXPENDITURES:

There were no significant revenues during fiscal year 2012-13, and no additional revenue is anticipated this budget cycle. There is an anticipated expenditure of $4,000, which will be used for additional equipment on the Police Department's traffic motorcycle.

ASSET FORFEITURE FUND - 130 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	4,000	-
TOTAL MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 4,000	$ -
TOTAL EXPENDITURE	$ -	$ -	$ -	$ 4,000	$ -

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 19,022	$ 30,712	$ 44,350	$ 54,583
Estimated Revenue	13,768	13,666	13,734	13,785
Transfers-In	-	-	-	-
Estimated Funds Available	32,790	44,378	58,083	68,368
Estimated Expenditures	2,078	28	3,500	3,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,078	28	3,500	3,500
Estimated Ending Fund Balance	$ 30,712	$ 44,350	$ 54,583	$ 64,868

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 30,712	$ 44,350	$ 54,583	$ 64,868
Fund Balance	$ 30,712	$ 44,350	$ 54,583	$ 64,868

MOBILE HOME RENT STABILIZATION
REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	256	20	154	222	273
CHARGES FOR SERVICES						
3665	Mobile Home Rent Stabilization Fee	13,512	13,512	13,512	13,512	13,512
TOTAL REVENUES		$ 13,768	$ 13,532	$ 13,666	$ 13,734	$ 13,785

MOBILE HOME RENT STABILIZATION - 140 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ 2,078	$ 10,000	$ 28	$ 3,500	$ 3,500
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 2,078	$ 10,000	$ 28	$ 3,500	$ 3,500

DESCRIPTION:

Included in this budget is the administration of the Mobile Home Rent Stabilization Ordinance. This includes legal fees and the cost of arbitration for proposed rate increases at the Town's mobile home parks. The use of this fund varies from year to year. Funds not used roll over to ensuing years. The administration of this program is funded by fees collected from park owners and residents. The Town will continue to contract with the Sonoma County Community Development Commission to administer this program.

SIGNIFICANT CHANGES & EXPENDITURES:

Amounts budgeted for Legal Services and Special Services (County Arbitration) have been reduced from prior years.

MOBILE HOME RENT STABILIZATION - 140 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4280 Legal Expense	338	5,000	28	2,000	2,000
4480 Special Services	1,740	5,000	-	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS	$ 2,078	$ 10,000	$ 28	$ 3,500	$ 3,500
TOTAL EXPENDITURES	$ 2,078	$ 10,000	$ 28	$ 3,500	$ 3,500

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 479,439	$ 639,553	$ 327,581	$ 309,258
Estimated Revenue	899,997	881,643	874,244	884,256
Transfers-In	793,082	690,063	1,072,898	1,098,967
Estimated Funds Available	2,172,518	2,211,259	2,274,723	2,292,481
Estimated Expenditures	1,532,965	1,876,429	1,965,465	1,991,783
Transfers-Out	-	7,249	-	-
Total Est. Expenditures & Transfers-Out	1,532,965	1,883,678	1,965,465	1,991,783
Estimated Ending Fund Balance	$ 639,553	$ 327,581	$ 309,258	$ 300,699

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for Zone 1 Parks	$ 91,913	$ 156,369	$ 151,367	$ 148,918
Reserved for Zone 2 Lighting	251,939	70,650	68,164	68,536
Reserved for Zone 3 Landscaping	155,654	11,355	5,226	3,012
Reserved for Zone 4 Bluebird/Starview	60,023	49,181	45,370	41,162
Reserved for Zone 5 Shadetree Oaktree	25,777	27,871	28,396	28,824
Reserved for Zone 6 Senior Center	54,247	12,155	10,735	10,246
Fund Balance	$ 639,553	$ 327,581	$ 309,258	$ 300,699

LIGHTING AND LANDSCAPE ASSESSMENT
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PROPERTY TAX					
3060-454 Property Tax - Zone 4	1,262	1,325	9,362	1,350	1,350
CHARGES FOR SERVICES					
3150-451 Special Assessment - Zone 1	482,906	477,000	477,275	484,476	486,500
3150-452 Special Assessment - Zone 2	146,535	145,000	145,061	145,316	148,000
3150-453 Special Assessment - Zone 3	198,528	199,000	198,520	198,897	203,000
3150-455 Special Assessment - Zone 5	2,983	3,000	2,915	3,006	3,060
3150-456 Special Assessment - Zone 6	39,403	40,000	45,312	40,000	40,800
TOTAL CHARGES FOR SERVICES	870,355	864,000	869,083	871,695	881,360
USE OF MONEY & PROPERTY					
3410-451 Interest Earned - Zone 1	(4,894)	-	460	50	757
3410-452 Interest Earned - Zone 2	10,212	-	1,260	166	341
3410-453 Interest Earned - Zone 3	14,761	-	778	93	26
3410-454 Interest Earned - Zone 4	1,369	600	300	565	227
3410-455 Interest Earned - Zone 5	592	150	129	234	142
3410-456 Interest Earned - Zone 6	3,405	-	271	91	54
TOTAL USE OF MONEY & PROPERTY	25,445	750	3,198	1,199	1,546
OTHER REVENUE					
3801-000 Miscellaneous Revenues - Zone 3	2,935	-	-	-	-
3915-451 Transfer-In - Zone 1 - General Fund	300,653	342,058	567,058	478,000	490,199
3915-452 Transfer-In - Zone 2 - General Fund	222,069	222,690	-	230,857	231,462
3915-453 Transfer-In - Zone 3 - General Fund	193,264	130,306	90,306	277,369	286,153
3915-454 Transfer-In - Zone 4 - RDA Tax Increment	3,625	3,625	-	-	-
3915-456 Transfer-In - Zone 6 - General Fund	73,471	57,699	32,699	86,672	91,153
TOTAL OTHER REVENUE	796,017	756,378	690,063	1,072,898	1,098,967
TOTAL REVENUES	$ 1,693,079	$ 1,622,453	$ 1,571,706	$ 1,947,142	$ 1,983,223

LIGHTING AND LANDSCAPE ASSESSMENT - 150 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.915	6.915	6.915	6.905	6.905
PERSONNEL	$ 648,203	$ 689,042	$ 697,594	$ 756,740	$ 774,797
MAINTENANCE & OPERATIONS	$ 858,175	$ 1,188,148	$ 1,178,835	$ 1,208,725	$ 1,216,986
OTHER FINANCING USES	$ -	$ -	$ 7,249	$ -	$ -
CAPITAL OUTLAY	$ 26,586	$ -	$ -	$ -	$ -
TOTAL	$ 1,532,965	$ 1,877,190	$ 1,883,678	$ 1,965,465	$ 1,991,783

DESCRIPTION:

Zone 1 - Under the administration of the Parks and Recreation Department, the Zone 1 Assessment supplements the maintenance, service and repair costs of 5 Community Parks, 13 Neighborhood Parks, Skate Park, Town Green, Civic Center / Library Complex, Corporation Yard, Central Interchange, Brooks Creek Trail, and Intermodal Lot. The Zone 1 property tax assessment is $50 per parcel per year for properties located within the Windsor town limits.

Zone 2 - Under the administration of the Public Works Department, Zone 2 covers the cost associated with the operation and maintenance of the street lights within specific areas in the Town.

Zone 3 - Under the administration of the Parks and Recreation Department, the assessment covers costs associated with the operation and maintenance of landscaping within the street right-of-way of specified areas throughout the Town.

Zone 4 - Under the administration of the Public Works Department, Zone 4 covers the cost associated with the operation and maintenance of the street lights within the Bluebird Meadows and Starr View subdivisions.

Zone 5 - Under the administration of the Parks and Recreation Department, the Zone 5 asssessment covers the maintenance cost of the Shadetree Drive Oak Tree and Park.

Zone 6 - Under the administration of the Parks and Recreation Department, the assessment covers maintenance costs of the Windsor Senior Center and Swimming Pool. The Brooks Creek Subdivision assessment contributes $200 per year per resident or approximately $40,000 a year to the Lighting & Landscaping Assessment District Zone 6 to offset the maintenance and operations of the Senior Center and Pool. The assessment does not contribute towards or offset any of the program costs included in the Senior Center budget.

SIGNIFICANT CHANGES & EXPENDITURES:

Utility costs for all landscaping has increased. First year Lighting & Landscaping Assessments will be charged for reclaimed water use.

Zone 1 Parks - Completion of Keiser Park Phase 1 improvements and a significant increase in use have added significant workload and operating cost to the Parks Maintenance Division. The budget includes the addition of Extra Help Wages to help offset the additional workload. The part-time positions will perform daily and weekend unskilled park services such as park restroom cleaning and trash pick-up. Full-time Staff will be freed up to focus on more complex operation, maintenance and repair functions involving landscapes, irrigation, and improvement projects that also have increased with the park and streetscape additions.

Zone 2 Lighting - None

Zone 3 Streetscapes - additional landscaping and irrigation components associated with the Shiloh/Conde/Mitchell Phase Two project. Staff is also requesting additional Extra Help funds to offset the amount of staff time allocated to the un-skilled maintenance services (trimming, trash, clean-up) of the Town's street landscaping. This allows more time for our skilled staff to repair, maintatin and enhance Zone 3 infrastructure. Moved 50% of Service vehicle and GIS Tree Mapping in conjunction with the Right-of-Way tree mapping to the Parks division of the General Fund.

Relocation of funding for Right-of-Way trees to the General Fund. These costs and salaries have been included in Zone 3 in the past.

LIGHTING AND LANDSCAPE ASSESSMENT - 150
EXPENDITURE SUMMARY

Zone 6 -Increases in staff time dedicated to the operation and maintenance of the Senior Center. Additional time needed to service and repair aging equipment associated with the pool and facility have necessitated the increase in staff time allocated to maintaining this facility.

The Parks Maintenance Division plays an extensive role in the application and management of recycled water used at Town parks such as Keiser; Wilson Ranch; Vintage Oaks; Old Vineyard; Starr Creek; Town Green and Quail Run parks and on streetscapes such as Vintana; Vintage Oaks and Conde/Mitchell/Shiloh. The effective management and application of recycled water and the added operational costs associated with its use are being offset with funding allocations from the Water Reclamation Maintenance Parks Fund.

LIGHTING AND LANDSCAPE ASSESSMENT - 150 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
Public Works Director		0.050	0.050	0.050	0.050	0.050
Parks and Recreation Director		0.090	0.090	0.090	0.090	0.090
Parks & Facilities Div Mgr		0.000	0.000	0.000	0.510	0.510
Finance Manager		0.080	0.080	0.080	0.080	0.080
Principal Civil Engineer		0.150	0.150	0.150	0.200	0.200
Engineering Tech		0.100	0.100	0.100	0.100	0.100
Maintenance Manager		0.480	0.480	0.480	0.000	0.000
Facility Maint Supervisor		0.200	0.200	0.200	0.175	0.175
Parks Maint Supervisor		0.500	0.500	0.500	0.600	0.600
Senior Maintenance Worker		0.850	0.850	0.850	0.775	0.775
Maintenance Worker II		3.285	3.285	3.285	3.155	3.155
Maintenance Worker I		0.650	0.650	0.650	0.700	0.700
Administrative Assistant		0.480	0.480	0.480	0.470	0.470
		6.915	6.915	6.915	6.905	6.905
ZONE 1 - PARKS						
PERSONNEL						
4110	Regular Positions Pay	220,156	251,375	251,375	257,211	258,296
4120	Extra Help Wages	19,508	28,000	28,000	35,000	35,000
4130	Overtime Pay	1,010	200	2,500	2,500	2,500
4158	Unemployment Insurance	(767)	1,000	8,000	-	-
4150	Fringe Benefits	111,822	121,447	121,477	125,997	135,290
TOTAL PERSONNEL		$ 351,729	$ 402,022	$ 411,352	$ 420,708	$ 431,086
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	1,761	1,600	1,800	1,700	1,700
4260	Professional Developmnet	-	-	-	850	850
4280	Legal Expense	502	1,400	1,500	1,400	1,400
4315	Gas, Oil & Diesel	6,689	4,870	5,000	6,085	6,085
4325	Maintenance - Vehicle	3,183	2,047	2,100	2,565	2,565
4330	Maintenance - Equipment	2,944	3,672	3,672	5,500	6,000
4335	Maintenance - Structures	48,767	71,529	72,000	56,000	56,000
4370	Parts and Supplies	52,140	51,517	52,000	56,490	57,990
4435	Operational Expense	28,516	24,705	28,000	33,350	33,350
4450	Professional Services	16,966	18,997	18,997	12,380	12,380
4452	Contractual Services	82,678	158,916	158,916	159,000	159,000
4487	Utilities	143,320	190,714	225,000	211,500	211,500
TOTAL MAINTENANCE & OPERATIONS		$ 387,466	$ 529,967	$ 568,985	$ 546,820	$ 548,820
CAPITAL OUTLAY						
4540	Equipment Acquisition	26,586	-	-	-	-
TOTAL CAPITAL OUTLAY		$ 26,586	$ -	$ -	$ -	$ -
TOTAL ZONE 1		**$ 765,781**	**$ 931,989**	**$ 980,337**	**$ 967,528**	**$ 979,906**
ZONE 2 - LIGHTING						
PERSONNEL						
4110	Regular Positions Pay	17,245	17,243	17,243	22,125	22,150
4150	Fringe Benefits	6,949	6,967	6,967	8,816	9,397
TOTAL PERSONNEL		$ 24,193	$ 24,210	$ 24,210	$ 30,941	$ 31,546
MAINTENANCE & OPERATIONS						

LIGHTING AND LANDSCAPE ASSESSMENT - 150 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4280	Legal Expense	-	100	100	100	100
4330	Equipment Maintenance	3,965	-	-	-	-
4335	Maintenance - Structures	37,004	25,000	30,000	25,000	25,000
4335-100	Maintenenace - Streetlight knockdowns	-	-	-	-	-
4435	Operational Expense	-	70,000	70,000	70,000	70,000
4450	Professional Services	437	10,000	10,000	10,000	10,000
4452	Contractual Services	-	23,380	23,300	27,784	27,784
4487	Utilities	197,431	215,000	170,000	215,000	215,000
TOTAL MAINTENANCE & OPERATIONS		$ 238,837	$ 343,480	$ 303,400	$ 347,884	$ 347,884
TOTAL ZONE 2		**$ 263,030**	**$ 367,690**	**$ 327,610**	**$ 378,825**	**$ 379,430**
ZONE 3 - LANDSCAPING						
PERSONNEL						
4110	Regular Positions Pay	132,113	127,824	127,000	134,249	134,750
4120	Extra Help Wages	6,864	2,000	2,000	30,000	30,000
4130	Overtime Pay	491	100	407	1,000	1,000
4150	Fringe Benefits	63,247	62,312	62,000	64,394	69,036
TOTAL PERSONNEL		$ 202,716	$ 192,236	$ 191,407	$ 229,643	$ 234,786
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	284	300	300	300	300
4280	Legal Expense	-	200	250	200	200
4315	Gas, Oil & Diesel	4,555	3,432	3,432	3,432	5,148
4325	Maintenance - Vehicle	2,604	1,884	1,884	1,784	2,829
4330	Maintenance - Equipment	2,039	3,000	3,000	3,000	3,000
4335	Maintenance - Structures	5,555	15,500	15,000	15,500	15,500
4370	Parts and Supplies	4,733	7,500	7,000	9,500	9,500
4435	Operational Expense	6,123	8,000	7,000	7,900	8,000
4450	Professional Services	625	5,630	5,630	5,130	5,130
4452	Contractual Services	69,583	92,480	87,000	71,000	71,000
4487	Utilities	91,507	112,771	112,000	135,100	136,000
TOTAL MAINTENANCE & OPERATIONS		$ 187,607	$ 250,697	$ 242,496	$ 252,846	$ 256,607
TOTAL ZONE 3		**$ 390,323**	**$ 442,933**	**$ 433,903**	**$ 482,489**	**$ 491,393**
ZONE 4 - BLUEBIRD / STARVIEW						
PERSONNEL						
4110	Regular Positions Pay	6,476	6,492	6,492	982	1,006
4150	Fringe Benefits	2,716	2,493	2,493	433	468
TOTAL PERSONNEL		$ 9,192	$ 8,985	$ 8,985	$ 1,415	$ 1,474
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	50	50	50	50
4335-100	Maintenance - Streetlight knockdowns	-	-	-	-	-
4450	Professional Services	-	100	100	100	100
4452	Contractual Services	-	120	120	161	161
4487	Utilities	2,254	4,000	4,000	4,000	4,000
TOTAL MAINTENANCE & OPERATIONS		$ 2,254	$ 4,270	$ 4,270	$ 4,311	$ 4,311
OTHER FINANCING USES						
4901	Transfer-Out - Redevelopment Agency	-	-	7,249	-	-
TOTAL OTHER FINANCING USES		$ -	$ -	$ 7,249	$ -	$ -

LIGHTING AND LANDSCAPE ASSESSMENT - 150 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
TOTAL ZONE 4		**$ 11,446**	**$ 13,255**	**$ 20,504**	**$ 5,726**	**$ 5,785**
ZONE 5 - SHADETREE DRIVE						
PERSONNEL						
4110	Regular Positions Pay	904	908	-	982	1,006
4150	Fringe Benefits	392	409	-	433	468
TOTAL PERSONNEL		$ 1,296	$ 1,317	$ -	$ 1,415	$ 1,474
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	50	50	50	50
4350	Maintenance - Grounds	-	500	500	750	750
4450	Professional Services	-	200	200	200	200
4452	Contractual Services	400	-	-	-	-
4487	Utilities	187	200	200	300	300
TOTAL MAINTENANCE & OPERATIONS		$ 587	$ 950	$ 950	$ 1,300	$ 1,300
TOTAL ZONE 5		**$ 1,883**	**$ 2,267**	**$ 950**	**$ 2,715**	**$ 2,774**
ZONE 6 - SENIOR CENTER						
PERSONNEL						
4110	Regular Positions Pay	39,272	40,537	39,500	47,315	47,474
4120	Extra Help Wages	570	-	1,850	2,000	2,000
4130	Overtime Pay	180	100	380	500	500
4150	Fringe Benefits	19,055	19,635	19,910	22,805	24,457
TOTAL PERSONNEL		$ 59,077	$ 60,272	$ 61,640	$ 72,620	$ 74,431
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	-	300	300	300	300
4280	Legal Expense	-	50	-	50	50
4315	Gas, Oil & Diesel	720	1,573	1,573	1,573	1,573
4325	Maintenance - Vehicle	765	515	515	515	515
4330	Maintenance - Equipment	44	1,250	1,250	1,850	1,850
4335	Maintenance - Structures	4,456	14,420	14,420	8,500	11,000
4370	Parts and Supplies	1,992	2,000	2,000	3,500	3,500
4420	Chemicals	5,557	3,800	3,800	4,000	4,000
4435	Operational Expense	7,278	7,876	7,876	8,276	8,276
4450	Professional Services	-	2,500	2,500	2,500	2,500
4452	Contractual Services	387	2,500	2,500	2,500	2,500
4487	Utilities	20,225	22,000	22,000	22,000	22,000
TOTAL MAINTENANCE & OPERATIONS		$ 41,425	$ 58,784	$ 58,734	$ 55,564	$ 58,064
TOTAL ZONE 6		**$ 100,502**	**$ 119,056**	**$ 120,374**	**$ 128,184**	**$ 132,495**
TOTAL EXPENDITURES		**$ 1,532,965**	**$ 1,877,190**	**$ 1,883,678**	**$ 1,965,465**	**$ 1,991,783**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 31,796	$ 31,296	$ 28,210	$ 27,790
Estimated Revenue	38,420	36,784	42,391	42,391
Transfers-In	-	-	-	-
Estimated Funds Available	70,216	68,080	70,601	70,181
Estimated Expenditures	38,920	39,870	42,812	43,777
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	38,920	39,870	42,812	43,777
Estimated Ending Fund Balance	$ 31,296	$ 28,210	$ 27,790	$ 26,404

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for Zone 101	$ 12,022	$ 3,228	$ (5,592)	$ (15,378)
Reserved for Zone 102	180	$ 449	$ 863	$ 1,277
Reserved for Zone 103	9,400	$ 16,409	$ 21,956	$ 27,502
Reserved for Zone 104	3,210	$ 4,638	$ 6,773	$ 8,908
Reserved for Zone 105	2,490	$ 3,487	$ 3,792	$ 4,097
Reserved for Zone 106	3,995	$ (0)	$ (0)	$ (0)
Fund Balance	$ 31,296	$ 28,210	$ 27,790	$ 26,404

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
CHARGES FOR SERVICES					
3150-101 Special Assessment - Zone 101	25,318	20,475	26,014	26,986	26,986
3150-102 Special Assessment - Zone 102	115	45	269	414	414
3150-103 Special Assessment - Zone 103	7,367	1,610	7,733	8,673	8,673
3150-104 Special Assessment - Zone 104	184	1,550	1,540	5,123	5,123
3150-105 Special Assessment - Zone 105	1,215	785	1,184	1,195	1,195
3150-106 Special Assessment - Zone 106	3,989	-	-	-	-
USE OF MONEY & PROPERTY					
3410-101 Interest Earned - Zone 101	212	55	45	-	-
3410-104 Interest Earned - Zone 104	12	-	-	-	-
3410-105 Interest Earned - Zone 105	2	-	-	-	-
3410-106 Interest Earned - Zone 106	6	-	-	-	-
TOTAL REVENUES	$ 38,420	$ 24,520	$ 36,784	$ 42,391	$ 42,391

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 - 151	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.120	0.120	0.115	0.150	0.150
PERSONNEL	$ 26,160	$ 12,411	$ 14,252	$ 16,397	$ 16,842
MAINTENANCE & OPERATIONS	$ 11,869	$ 27,293	$ 16,075	$ 15,766	$ 16,286
PROFESSIONAL SERVICES	$ 892	$ 11,319	$ 9,542	$ 10,649	$ 10,649
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 38,920	$ 51,023	$ 39,870	$ 42,812	$ 43,777

DESCRIPTION:

Zone 101 - covers the cost to operate and maintain the street landscaping, irrigation and street lights in the public right-of-way of the Shiloh Oaks development. The Shiloh Oaks development is located south of Pruitt Avenue on Caletti Avenue. Includes a park supplemental assessment.

Zone 102 - a general park supplemental assessment zone.

Zone 103 - covers costs to operate and maintain street lights in the public right-of-way of the Windsor Redwoods development. Includes a park supplemental assessment.

Zone 104 - covers costs to operate and maintain street lights in the public right-of-way of the Manzanita Subdivision development. Includes a park supplemental assessment.

Zone 105 - covers costs to operate and maintain street lights in the public right-of-way for G&C Auto Body. Includes a park supplemental assessment.

SIGNIFICANT CHANGES & EXPENDITURES:

Zone 104 in the previous budget was a quarter assessment. The assessment has been increased to a full assessment because of the full build out of the subdivision.

Zone 106 has been eliminated.

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 - 151 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
ZONE 101 - Shiloh Oaks						
STREET LIGHT MAINTENANCE & OPERATIONS						
4335	Maintenance	-	-		443	443
4487	Utilities	-	-		885	885
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 1,328	$ 1,328
PERSONNEL						
4110	Regular Positions Pay	17,705	7,081	6,779	9,856	9,921
4120	Extra Help	-	1,500	718	1,500	1,500
4150	Fringe Benefits	8,455	3,830	6,755	5,041	5,421
TOTAL PERSONNEL		$ 26,160	$ 12,411	$ 14,252	$ 16,397	$ 16,842
	Parks & Facilities Div Manager	0.000	0.000	0.000	0.010	0.010
	Parks Maintenance Supervisor	0.020	0.020	0.020	0.020	0.020
	Finance Manager	0.000	0.000	0.000	0.010	0.010
	Senior Maintenance Worker	0.020	0.020	0.020	0.020	0.020
	Parks Maintenance Worker II	0.060	0.060	0.035	0.060	0.060
	Parks Maintenance Worker I	0.020	0.020	0.040	0.020	0.020
	Administrative Assistant	0.000	0.000	0.000	0.010	0.010
		0.120	0.120	0.115	0.150	0.150
LANDSCAPE MAINTENANCE & OPERATIONS						
4250	Meetings/Conferences/Travel	-	8		10	10
4315	Gas, Oil & Diesel	-	81		100	120
4330	Equipment Maintenance	-	110		150	150
4335	Maintenance	-	1,020		1,050	1,050
4370	Materials and Supplies	-	110		200	200
4435	Operational Expense	-	139		200	200
4452	Contract Services	2,548	7,225		1,500	1,500
4487	Utilities	9,321	15,540	16,075	8,000	8,500
TOTAL MAINTENANCE & OPERATIONS		$ 11,869	$ 24,233	$ 16,075	$ 11,210	$ 11,730
PROFESSIONAL SERVICES						
4210	Administrative	-	300		316	316
4452	Contract Services	-	-	4,524	6,556	6,556
TOTAL PROFESSIONAL SERVICES		$ -	$ 300	$ 4,524	$ 6,872	$ 6,872
TOTAL ZONE 101		**$ 38,029**	**$ 36,944**	**$ 34,851**	**$ 35,807**	**$ 36,772**
ZONE 103 - Windsor Redwoods						
STREET LIGHT MAINTENANCE & OPERATIONS						
4335	Maintenance	-	540		569	569
4487	Utilities	-	1,080		1,138	1,138
TOTAL MAINTENANCE & OPERATIONS		$ -	$ 1,620	$ -	$ 1,707	$ 1,707
PROFESSIONAL SERVICES						
4210	Administrative	-	720		527	527
4452	Contract Services	730	3,764	723	893	893
TOTAL PROFESSIONAL SERVICES		$ 730	$ 4,484	$ 723	$ 1,420	$ 1,420
TOTAL ZONE 103		**$ 730**	**$ 6,104**	**$ 723**	**$ 3,127**	**$ 3,127**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 - 151 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
ZONE 104 - Manzanitta						
STREET LIGHT MAINTENANCE & OPERATIONS						
4335	Maintenance	-	360		382	382
4487	Utilities	-	720		760	760
TOTAL MAINTENANCE & OPERATIONS		$ -	$ 1,080	$ -	$ 1,142	$ 1,142
PROFESSIONAL SERVICES						
4210	Administrative	-	1,000		1,027	1,027
4452	Contract Services	-	3,044	112	819	819
TOTAL PROFESSIONAL SERVICES		$ -	$ 4,044	$ 112	$ 1,846	$ 1,846
TOTAL ZONE 104		**$ -**	**$ 5,124**	**$ 112**	**$ 2,988**	**$ 2,988**
ZONE 105 - G&C Auto Body						
STREET LIGHT MAINTENANCE & OPERATIONS						
4335	Maintenance	-	120		126	126
4487	Utilities	-	240		253	253
TOTAL MAINTENANCE & OPERATIONS		$ -	$ 360	$ -	$ 379	$ 379
PROFESSIONAL SERVICES						
4210	Administrative	-	500		264	264
4452	Contract Services	162	791	187	247	247
TOTAL PROFESSIONAL SERVICES		$ 162	$ 1,291	$ 187	$ 511	$ 511
TOTAL ZONE 105		**$ 162**	**$ 1,651**	**$ 187**	**$ 890**	**$ 890**
PROFESSIONAL SERVICES						
4210	Administrative	-	200		-	-
4452	Contract Services	-	1,000	3,995	-	-
TOTAL PROFESSIONAL SERVICES		$ -	$ 1,200	$ 3,995	$ -	$ -
TOTAL ZONE 106		**$ -**	**$ 1,200**	**$ 3,995**	**$ -**	**$ -**
TOTAL EXPENDITURES		**$ 38,920**	**$ 51,023**	**$ 39,870**	**$ 42,812**	**$ 43,777**

1982 BENEFIT ASSESSMENT DISTRICT

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 107,271	$ 143,740	$ 169,962	$ 182,808
Estimated Revenue	44,065	50,569	44,559	44,559
Transfers-In	-	-	-	-
Estimated Funds Available	151,336	194,309	214,521	227,367
Estimated Expenditures	7,596	24,347	31,713	31,713
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	7,596	24,347	31,713	31,713
Estimated Ending Fund Balance	$ 143,740	$ 169,962	$ 182,808	$ 195,654

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for Zone 101	$ 134,087	$ 158,478	$ 170,025	$ 181,572
Reserved for Zone 103	5,270	5,844	6,264	6,684
Reserved for Zone 104	4,383	5,640	6,519	7,398
Fund Balance	$ 143,740	$ 169,962	$ 182,808	$ 195,654

1982 BENEFIT ASSESSMENT DISTRICT

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
CHARGES FOR SERVICES					
3150-101 Special Assessment - Zone 101	39,526	40,140	43,305	32,889	32,889
3150-103 Special Assessment - Zone 103	3,804	859	3,877	3,884	3,884
3150-104 Special Assessment - Zone 104	-	2,259	2,895	7,786	7,786
USE OF MONEY & PROPERTY					
3410-101 Interest Earned - Zone 101	735	440	492		
TOTAL REVENUES	$ 44,065	$ 43,698	$ 50,569	$ 44,559	$ 44,559

1982 BENEFIT ASSESSMENT DISTRICT- 152 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 7,596	$ 29,906	$ 24,347	$ 31,713	$ 31,713
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 7,596	$ 29,906	$ 24,347	$ 31,713	$ 31,713

DESCRIPTION:

Zone 101- covers the costs associated with the operation and maintenance of the storm drain and flood control facilities (Airport Creek) constructed with the Shiloh Oaks development. The Shiloh Oaks development is located south of Pruitt Avenue on Caletti Avenue. Maintenance costs include weed abatement, channel clearing (including the removal of silt, debris or other material as may be necessary to provide flood capacity within the channel), obtaining necessary permits, design and construction of needed improvements to keep the carrying capacity of the flood control channel at its original design level, cleaning of other storm drain facilities within the development and other maintenance or permitting that may be required to operate and maintain the storm drain and flood control facilities within Zone 101.

Zone 103 - covers costs to maintain storm water quality improvements within the public right-of-way of the Windsor Redwoods Development. Includes the maintenance of a drainage swale and a tree pod filter unit.

Zone 104 - covers costs to maintain storm water quality improvements within public right-of-way of the Manzanita Subdivision development. Includes the maintenance of tree pod filter units.

SIGNIFICANT CHANGES & EXPENDITURES:

Zone 101 - Shiloh Oaks will be fully assessed for Airport Creek maintenance, professional services, administrative overhead and assessment engineering services. Otherwise, no significant changes this year.

Zone 104 - in the previous budget was a quarter assessment. The assessment has been increased to a full assessment because of the full build out of the subdivision.

1982 BENEFIT ASSESSMENT DISTRICT - 152 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
ZONE 101 - Shiloh Oaks					
MAINTENANCE & OPERATIONS - WEED ABATEMENT					
4210 Administrative	-	500	500	527	527
4350 Maintenance - Grounds	4,000	12,500	12,500	16,750	16,750
4435 Operational Expense	-	500	500	527	527
4450 Professional Services	650	-	-	-	-
4452 Contractual Services (Coastland)	2,946	5,981	5,907	3,538	3,538
TOTAL MAINTENANCE & OPERATIONS	$ 7,596	$ 19,481	$ 19,407	$ 21,342	$ 21,342
ZONE 103 - Windsor Redwoods					
MAINTENANCE & OPERATIONS					
4210 Administrative	-	500	500	527	527
4350 Maintenance	-	2,000	2,000	2,108	2,108
4435 Operational Expense	-	500	500	527	527
4452 Contractual Services (Coastland)	-	987	302	302	302
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 3,987	$ 3,302	$ 3,464	$ 3,464
ZONE 104 - Manzanita					
MAINTENANCE & OPERATIONS					
4210 Administrative	-	500	500	1,027	1,027
4350 Maintenance	-	4,000	-	4,215	4,215
4435 Operational Expense	-	500	500	1,027	1,027
4452 Contractual Services (Coastland)	-	1,438	638	638	638
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 6,438	$ 1,638	$ 6,907	$ 6,907
TOTAL EXPENDITURES	**$ 7,596**	**$ 29,906**	**$ 24,347**	**$ 31,713**	**$ 31,713**

ABANDONED VEHICLE ABATEMENT PROGRAM
FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 37,724	$ 46,380	$ 61,054	$ 63,392
Estimated Revenue	22,072	22,539	20,305	20,317
Transfers-In	-	-	-	-
Estimated Funds Available	59,796	68,919	81,360	83,709
Estimated Expenditures	13,416	7,865	17,968	17,968
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	13,416	7,865	17,968	17,968
Estimated Ending Fund Balance	$ 46,380	$ 61,054	$ 63,392	$ 65,741

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 46,380	$ 61,054	$ 63,392	$ 65,741
Fund Balance	$ 46,380	$ 61,054	$ 63,392	$ 65,741

ABANDONED VEHICLE ABATEMENT PROGRAM
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
REVENUE					
3410 Interest Earnings	178	-	316	305	317
3570 Abandoned Vehicle Abatement Program	21,894	15,395	22,223	20,000	20,000
TOTAL REVENUES	$ 22,072	$ 15,395	$ 22,539	$ 20,305	$ 20,317

ABANDONED VEHICLE ABATEMENT PROGRAM - 165 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 13,416	$ 18,189	$ 7,865	$ 17,968	$ 17,968
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 13,416	$ 18,189	$ 7,865	$ 17,968	$ 17,968

DESCRIPTION:

The Abandoned Vehicle Abatement Program is a statewide program enacted by the California Vehicle Code through state legislation in 1990. The Town is part of the Sonoma County Abandoned Vehicle Abatement Service Authority (SCAVASA formed in 1994/95), which receives funds from the State for the purposes of abating abandoned vehicles on public/private property. Money is distributed to the cities in the SCAVASA based on a calculation involving population and number of vehicles abated. The Town uses the funds to offset the costs related to the abatement of vehicles, including, but not limited to, tows, personnel time and training. The actual expenditures vary depending upon staff time available to abate. The Sonoma County AVA program sunsets in June 2015.

SIGNIFICANT CHANGES & EXPENDITURES:

A review of AVA program activity was conducted with the Permit and Resource Management Division, who oversees the AVA Program. During the review, the Police Department postponed the program. After the review, guidelines were adjusted to better conform with State guidelines, therefore actual expenditures are lower than budget.

ABANDONED VEHICLE ABATEMENT PROGRAM - 165-61 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4360 Postage	-	721	235	500	500
4435 Operational Expense	-	520	230	520	520
4452 Contractual Services	13,127	16,480	7,076	16,480	16,480
4486 Communications	288	468	324	468	468
TOTAL MAINTENANCE & OPERATIONS	$ 13,416	$ 18,189	$ 7,865	$ 17,968	$ 17,968
TOTAL EXPENDITURE	$ 13,416	$ 18,189	$ 7,865	$ 17,968	$ 17,968

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ (328,257)	$ (133,873)	$ -	$ -
Estimated Revenue	451,441	52,064	162,162	65,000
Transfers-In	-	116,989	-	-
Estimated Funds Available	123,184	35,180	162,162	65,000
Estimated Expenditures	257,057	35,180	162,162	65,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	257,057	35,180	162,162	65,000
Estimated Ending Fund Balance	$ (133,873)	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ (133,873)	$ -	$ -	$ -
Fund Balance	$ (133,873)	$ -	$ -	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	(107)	-	-	-	-
INTERGOVERNMENTAL					
3524 Community Development Block Grant					
Senior Center ADA Improvement Project	37,634	-	-	-	-
Wall Street ADA Improvement Project	205,251	-	6,045	-	-
Community Center ADA Improvement Project	-	-	36,488	-	-
Library ADA Improvement Project	-	62,700	9,531	-	-
Energy Effeciency	208,663	-	-	-	-
Robbins Park ADA Project	-	50,000	-	65,000	-
Starr Rd ADA Improvement Project	-	-	-	97,162	-
FY 14-15 Anticipated CDBG Project	-	-	-	-	65,000
OTHER FINANCING SOURCES					
3915 Transfer-In - General Fund	-	-	116,989	-	-
TOTAL REVENUES	$ 451,441	$ 112,700	$ 169,053	$ 162,162	$ 65,000

COMMUNITY DEVELOPMENT BLOCK GRANT - 170 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ 208,663	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 48,394	$ 250,302	$ 35,180	$ 162,162	$ 65,000
TOTAL	$ 257,057	$ 250,302	$ 35,180	$ 162,162	$ 65,000

DESCRIPTION:

The Community Development Block Grant (CDBG) program provides funds from the U.S. Department of Housing and Urban Development (HUD) for projects that benefit low-moderate income persons.

On an annual basis, various projects are prioritized by the Town Council for CDBG funding. Funding levels for the Town's priority projects are determined by the Technical Advisory Committee of the Sonoma County Community Development Commission (CDC) and are ultimately approved by the Sonoma County Board of Supervisors. Funding under the CDBG program is variable and changes from year to year. CDBG funding for the Town's eligible projects is typically provided in the form of a grant to the Town from the CDC. CDBG Grant funds are available to the Town on a reimbursement basis, which requires the Town to budget and expend local funds prior to the actual receipt of CDBG funds. The Town is required to file reports with the CDC documenting that the CDBG projects were carried out in accordance with the project funding agreement prior to receiving reimbursement of Town expenditures.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town has successfully leveraged CDBG funds to undertake projects to improve accessibility and ensure Town facilities are compliant with the Americans with Disabilities Act (ADA). During the previous budget cycle, the Town utilized CDBG funding to undertake and complete various ADA Improvement projects including the following:

Wall Street Sidewalk ADA Improvement Project; Senior Center ADA Improvement project; and Community Center ADA Improvement Project.

Other projects currently in progress include the Library ADA Improvement project and Sutton Park Playground ADA Project. Most of these projects were identified in the Town of Windsor's ADA Transition Plan as necessary to undertake to ensure Town facilities meet ADA requirements. The Town will continue to utilize CDBG funds to undertake projects prioritized by the Town Council consistent with the funding guidelines. This budget includes funding for the Sutton Park Playground ADA Project currently underway as well as the Starr Road Sidewalk ADA Improvement Project. Another CDBG project (currently unknown) is expected to be prioritized by the Town Council in November 2013 for CDBG funding in fiscal year 2014-15. Funding for CDBG projects is anticipated to stay at current levels or slightly decline over time in response to federal budget pressures.

COMMUNITY DEVELOPMENT BLOCK GRANT - 170 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	208,663	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	$ 208,663	$ -	$ -	$ -	$ -
CAPITAL OUTLAY					
Wall Street Improvements (0370)	34,776	113,319	-	-	-
Sr Center ADA Improvements (0358)	2,779	-	-	-	-
Community Center ADA Improve Project (1150)	6,271	28,852	30,217	-	-
Library ADA Improvement Project (1100)	4,568	58,132	4,963	-	-
Robbins Park ADA Project	-	50,000		65,000	-
Starr Rd ADA Improvement Project	-	-	-	97,162	-
FY 14-15 Anticipated CDBG Project	-	-	-	-	65,000
TOTAL CAPITAL OUTLAY	$ 48,394	$ 250,302	$ 35,180	$ 162,162	$ 65,000
TOTAL EXPENDITURES	$ 257,057	$ 250,302	$ 35,180	$ 162,162	$ 65,000

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 119,057	$ 128,894	$ 157,073	$ 163,851
Estimated Revenue	55,689	65,573	72,218	79,396
Transfers-In	-	-	-	-
Estimated Funds Available	174,746	194,467	229,291	243,246
Estimated Expenditures	45,852	37,394	65,440	67,161
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	45,852	37,394	65,440	67,161
Estimated Ending Fund Balance	$ 128,894	$ 157,073	$ 163,851	$ 176,085

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 128,894	$ 157,073	$ 163,851	$ 176,085
Fund Balance	$ 128,894	$ 157,073	$ 163,851	$ 176,085

PUBLIC, EDUCATION & GOVERNMENTAL GRANT
REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	638	855	634	785	819
INTERGOVERNMENTAL						
3512	Governmental Access Grant	55,051	63,395	64,939	71,433	78,576
TOTAL REVENUES		$ 55,689	$ 64,250	$ 65,573	$ 72,218	$ 79,396

PUBLIC, EDUCATION & GOVERNMENTAL GRANT EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.100	0.100	0.100	0.135	0.135
PERSONNEL	$ 12,067	$ 4,613	$ 7,161	$ 8,650	$ 8,856
MAINTENANCE & OPERATIONS	$ 33,785	$ 73,325	$ 30,233	$ 56,790	$ 58,305
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 45,852	$ 77,938	$ 37,394	$ 65,440	$ 67,161

DESCRIPTION:

The Public, Education and Government Grant (PEG) is a special fund used by the Town to provide public, educational and governmental access through the cable system serving Windsor. Comcast and AT&T are required to provide this funding under the terms of their license agreements with the State of California.

SIGNIFICANT CHANGES & EXPENDITURES:

Staffing allocations were increased during fiscal years 2013-14 and 2014-15 to reflect the increased staff and maintenance cost of providing public, educational and governmental access through the cable system serving Windsor. Other operational expenses associated with monthly fees for video streaming and internet access were assumed to increase 3% annually in fiscal years 2013-14 and 2014-15.

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175-10 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Position Pay	2,931	2,982	2,398	5,604	5,604
4120 Extra Help	7,480	-	3,484	204	204
4150 Fringe Benefits	1,657	1,631	1,279	2,842	3,048
TOTAL PERSONNEL	$ 12,067	$ 4,613	$ 7,161	$ 8,650	$ 8,856
AV Technician	0.050	0.050	0.050	0.050	0.050
Facilities Maint Supervisor	-	-	-	0.025	0.025
Senior Maint Worker	0.025	0.025	0.025	0.025	0.025
Maintenance Worker II	0.025	0.025	0.025	0.025	0.025
Administrative Assistant	-	-	-	0.010	0.010
	0.100	0.100	0.100	0.135	0.135
MAINTENANCE & OPERATIONS					
4425 Computer Expense	9,819	48,478	3,515	32,480	33,458
4435 Operational Expense	18,766	18,447	26,718	17,910	18,447
4450 Professional Services	5,200	6,400	-	6,400	6,400
TOTAL MAINTENANCE & OPERATIONS	$ 33,785	$ 73,325	$ 30,233	$ 56,790	$ 58,305
TOTAL EXPENDITURE	$ 45,852	$ 77,938	$ 37,394	$ 65,440	$ 67,161

STRONG MOTION EDUCATION AND DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 5,982	$ 6,053	$ 6,113	$ 6,174
Estimated Revenue	71	60	61	61
Transfers-In	-	-	-	-
Estimated Funds Available	6,053	6,113	6,174	6,235
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 6,053	$ 6,113	$ 6,174	$ 6,235

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 6,053	$ 6,113	$ 6,174	$ 6,235
Fund Balance	$ 6,053	$ 6,113	$ 6,174	$ 6,235

STRONG MOTION EDUCATION AND DATA
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	71	100	30	31	31
OTHER REVENUE					
3565 Seismic Education Fee	-	89	30	30	30
TOTAL REVENUES	$ 71	$ 189	$ 60	$ 61	$ 61

STRONG MOTION EDUCATION & DATA FUND - 180-62 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

Chapter 1168, Statutes of 1990, created the Strong Motion Seismic Hazards Identification Fund. This fund was created to deposit fees that cities and counties are required to collect from each applicant when obtaining a building permit, for seismic hazards mapping and for the strong-motion instrumentation program. A city or county may retain up to 5 percent of the total amount it collects for training and education and for the preparation for damage assessment after seismic event.

SIGNIFICANT CHANGES & EXPENDITURES:

None

GENERAL GOVERNMENT CAPITAL REPLACEMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 10,323,635	$ 10,228,068	$ 8,069,330	$ 6,429,536
Estimated Revenue	92,043	48,177	235,146	269,660
Transfers-In	300,000	300,000	300,000	300,000
Estimated Funds Available	10,715,678	10,576,245	8,604,476	6,999,196
Estimated Expenditures	487,610	2,506,915	2,174,940	897,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	487,610	2,506,915	2,174,940	897,000
Estimated Ending Fund Balance	$ 10,228,068	$ 8,069,330	$ 6,429,536	$ 6,102,196

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserve for Police Vehicles/Equipment	$ 376,318	$ 311,944	$ 149,560	$ 50,387
Reserve for Parks Vehicles/Equipment	$ 46,437	$ 46,656	$ 46,898	$ 47,157
Reserve for Replacement Infrastructure	$ 9,805,313	$ 7,710,731	$ 6,233,079	$ 6,004,652
Fund Balance	$ 10,228,068	$ 8,069,330	$ 6,429,536	$ 6,102,196

GENERAL GOVERNMENT CAPITAL REPLACEMENT
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	92,043	106,324	48,177	41,810	35,565
OTHER REVENUE					
3842 Sale of Property	-	-	-	14,000	-
Repayment of Side Fund Refunding	-	-	-	106,161	117,013
Repayment of PAYS Loan	-	-	7,500	73,175	117,082
3918 Transfer-In - General Fund	300,000	300,000	300,000	300,000	300,000
TOTAL REVENUES	$ 392,043	$ 406,324	$ 355,677	$ 535,146	$ 569,660

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ 46,551	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ 2,106,500	$ 878,115	$ -
CAPITAL OUTLAY	$ 441,059	$ 404,150	$ 400,415	$ 1,296,825	$ 897,000
TOTAL	$ 487,610	$ 404,150	$ 2,506,915	$ 2,174,940	$ 897,000

DESCRIPTION:

The primary purpose of the Capital Replacement Fund is to set aside monies for the replacement of capital equipment. The primary funding source is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

A number of projects are proposed for the next two years.

In fiscal year 2012-13, the Council allocated $4 million of the fund balance to the Pay As You Save ("PAYS") Water Conservation Program. The funds are loaned to the Water Fund and paid back over a period of ten years.

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-40 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4425 Computer Expense	46,551	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	$ 46,551	$ -	$ -	$ -	$ -
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	273,000	273,000	-	-
4570 Vehicle Acquisition					
Vehicle for Streets (Gas Tax)	-	35,000	35,000	-	-
Service Vehicle for Facilities	-	-	-	30,000	-
Hybrid Vehicle for Recreation	-	-	-	27,775	-
Pool Cars - Administration (2)	-	-	-	55,550	-
4510 Construction	-	-	-	-	-
Town Hall Parking Lot Photocell	-	-	-	9,500	-
Community Center Moveable Wall	-	-	-	18,000	-
Library Carpeting Replacement	-	-	-	-	30,000
Senior Center Improvements (0358)	90,853	-	-	-	-
Shiloh Road Emergency Repairs (0201)	234,997	15,003	15,000	-	-
Voice Over Internet Protocol	-	-	-	273,000	-
Building Design for Police Station Addition	-	-	-	-	25,000
Miscellaneous Park Improvements	-	-	-	705,000	742,000
Community Center Improvement-Phase 1 (0040)	14,519	15,000	11,268	-	-
TOTAL CAPITAL OUTLAY	$ 340,369	$ 338,003	$ 334,268	$ 1,118,825	$ 797,000
OTHER FINANCING USES					
4152 Side Fund Refunding	-	-	1,813,795	-	-
PAYS Program Funding	-	-	292,705	878,115	-
TOTAL OTHER FINANCING USES	$ -	$ -	$ 2,106,500	$ 878,115	$ -
TOTAL EXPENDITURES	$ 386,920	$ 338,003	$ 2,440,768	$ 1,996,940	$ 797,000

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-50 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
CAPITAL OUTLAY					
4570 Vehicle Acquisition	100,690	66,147	66,147	178,000	100,000
TOTAL CAPITAL OUTLAY	$ 100,690	$ 66,147	$ 66,147	$ 178,000	$ 100,000
TOTAL EXPENDITURES	$ 100,690	$ 66,147	$ 66,147	$ 178,000	$ 100,000

PUBLIC FACILTIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 770,342	$ 636,589	$ 478,684	$ 338,178
Estimated Revenue	107,015	81,634	77,393	76,691
Transfers-In	-	-	-	-
Estimated Funds Available	877,357	718,223	556,078	414,868
Estimated Expenditures	(326)	-	-	-
Transfers-Out	241,094	239,539	217,900	218,040
Total Est. Expenditures & Transfers-Out	240,768	239,539	217,900	218,040
Estimated Ending Fund Balance	$ 636,589	$ 478,684	$ 338,178	$ 196,828

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 636,589	$ 478,684	$ 338,178	$ 196,828
Fund Balances	$ 636,589	$ 478,684	$ 338,178	$ 196,828

PUBLIC FACILITIES REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	10,827	20,000	3,183	2,393	1,691
CHARGES FOR SERVICES					
3655 Public Facilities Impact Fees	96,188	12,000	78,451	75,000	75,000
TOTAL REVENUES	$ 107,015	$ 32,000	$ 81,634	$ 77,393	$ 76,691

PUBLIC FACILITIES - 190-40 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ (326)	$ 2,143	$ -	$ -	$ -
OTHER FINANCING USES	$ 241,094	$ 239,539	$ 239,539	$ 217,900	$ 218,040
CAPITAL OUTLAY	$ -	$ 111,000	$ -	$ -	$ -
TOTAL	$ 240,768	$ 352,682	$ 239,539	$ 217,900	$ 218,040

DESCRIPTION:

The Public Facilities fund receives the public facilities impact fee revenue generated from new construction. These fees are intended to be used to pay a portion of the Civic Center bond debt service, the purchase of new police and pool vehicles and to pay for design and construction of designated public facilities.

SIGNIFICANT CHANGES & EXPENDITURES:

None

PUBLIC FACILITIES - 190-40 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	(326)	-	-	-	-
4450 Professional Services	-	2,143	-	-	-
TOTAL MAINTENANCE & OPERATIONS	$ (326)	$ 2,143	$ -	$ -	$ -
OTHER FINANCING USES					
4919 Transfer-Out - Debt Service Fund	154,676	153,529	153,529	139,531	139,443
4919 Transfer-Out - Water Reclamation Operations	43,209	43,005	43,005	39,185	39,299
4919 Transfer-Out - Water Operations	43,209	43,005	43,005	39,184	39,298
TOTAL OTHER FINANCING USES	$ 241,094	$ 239,539	$ 239,539	$ 217,900	$ 218,040
CAPITAL OUTLAY					
4510 Construction					
Streetscape Improvement Program (0340)	-	25,000	-	-	-
Police Station Expansion (0380)	-	25,000	-	-	-
New Library Building (0381)	-	25,000	-	-	-
4570 Vehicle Acquisition - Police	-	36,000	-	-	-
TOTAL CAPITAL OUTLAY	$ -	$ 111,000	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 240,768	$ 352,682	$ 239,539	$ 217,900	$ 218,040

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 18,879	$ 19,025	$ 19,120	$ 19,216
Estimated Revenue	146	95	96	96
Transfers-In	-	-	-	-
Estimated Funds Available	19,025	19,120	19,216	19,312
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 19,025	$ 19,120	$ 19,216	$ 19,312

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	19,025	19,120	19,216	19,312
Fund Balance	$ 19,025	$ 19,120	$ 19,216	$ 19,312

TREE REMOVAL MITIGATION REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	146	292	95	96	96
TOTAL REVENUES		$ 146	$ 292	$ 95	$ 96	$ 96

TREE REMOVAL MITIGATION FUND - 195 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

The purpose of this fund is to provide a source of replacement planting of oak trees removed during the development process, and where on-site replacement plantings are not feasible. The zoning ordinance establishes an in-lieu fee for contribution to this fund (based on formula for diameter of removed tree) and states that the in-lieu fees "will be utilized by the Town to purchase and install trees in future public open space, park space, or other areas designated for tree planting." Other sources to this account include mitigation of impacts based on the California Environmental Quality Act (CEQA) and development project conditions of approval.

These funds are intended for use on publicly owned and maintained lands, including park sites, water reclamation sites, and creek revegetation projects. This replacement program is intended to enhance plantings otherwise required for mitigation of project impacts.

The Community Development Director is the administrator of these funds.

SIGNIFICANT CHANGES & EXPENDITURES:

None

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 8,595	$ 8,670	$ 8,713	$ 8,757
Estimated Revenue	75	43	44	44
Transfers-In	-	-	-	-
Estimated Funds Available	8,670	8,713	8,757	8,801
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 8,670	$ 8,713	$ 8,757	$ 8,801

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 8,670	$ 8,713	$ 8,757	$ 8,801
Fund Balance	$ 8,670	$ 8,713	$ 8,757	$ 8,801

POOL CREEK MAINTENANCE
REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	75	100	43	44	44
TOTAL REVENUES		$ 75	$ 100	$ 43	$ 44	$ 44

POOL CREEK MAINTENANCE FUND - 196 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

Funded by interest earned on deposits used to maintain Pool Creek at The Greens subdivision.

SIGNIFICANT CHANGES & EXPENDITURES:

None

CAPITAL PROJECT FUNDS

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 234,709	$ 479,546	$ 635,532	$ 608,892
Estimated Revenue	361,473	295,228	283,178	293,044
Transfers-In	-	-	-	-
Estimated Funds Available	596,182	774,774	918,710	901,936
Estimated Expenditures	116,636	139,242	309,818	264,814
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	116,636	139,242	309,818	264,814
Estimated Ending Fund Balance	$ 479,546	$ 635,532	$ 608,892	$ 637,122

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 479,546	$ 635,532	$ 608,892	$ 637,122
Fund Balance	$ 479,546	$ 635,532	$ 608,892	$ 637,122

TRAFFIC MITIGATION REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	18,194	24,965	16,744	3,178	3,044
CHARGES FOR SERVICES						
3655	Impact Fee	343,279	15,100	278,484	280,000	290,000
TOTAL REVENUES		$ 361,473	$ 40,065	$ 295,228	$ 283,178	$ 293,044

TRAFFIC MITIGATION - 210-63 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.750	0.750	0.750	1.200	1.450
PERSONNEL	$ 85,180	$ 85,111	$ 85,428	$ 157,318	$ 196,064
MAINTENANCE & OPERATION	$ -	$ 527,555	$ 42,812	$ 152,500	$ 68,750
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 31,456	$ 7,542	$ 11,002	$ -	$ -
TOTAL	$ 116,636	$ 620,208	$ 139,242	$ 309,818	$ 264,814

DESCRIPTION:

The Traffic Mitigation Fund provides for the construction and implementation of expansion improvements to the Town's street system to accommodate the growth in the General Plan and the Windsor Specific Plan. The Traffic Mitigation revenues are provided through fees paid by new development.

SIGNIFICANT CHANGES & EXPENDITURES:

Updating the Traffic Mitigation Impact Fee Program is scheduled for fiscal year 2013-14.

A budget for project managers in the amount of $101,250 was included for fiscal year 2013-14 and $67,500 for fiscal year 2014-15.

A new Senior Civil Engineer position was included in the budget for fiscal years 2013-14 and 2014-15 to meet the ongoing need for professional engineering staff. Traffic Mitigation will fund a portion of this position. Public Works has hired four contract project managers over the past 4-5 years to assist in completing routine project management duties. There is a need for permanent staff to support the ongoing needs of the department. The Senior Civil Engineer will replace an existing consutant project manager position.

TRAFFIC MITIGATON - 210-63 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	61,845	61,157	62,848	115,108	139,631
4130	Overtime Wages	113	-	-	-	-
4150	Fringe Benefits	23,222	23,954	22,580	42,210	56,433
TOTAL PERSONNEL		$ 85,180	$ 85,111	$ 85,428	$ 157,318	$ 196,064
	Principal Civil Engineer	0.100	0.100	0.100	0.150	0.150
	Associate Civil Engineer	0.200	0.200	0.200	0.550	0.550
	Senior Civil Engineer	0.000	0.000	0.000	0.250	0.500
	Assistant Engineer	0.100	0.100	0.100	0.000	0.000
	Engineering Technician	0.200	0.200	0.200	0.200	0.200
	Management Analyst	0.050	0.050	0.050	0.050	0.050
	Administrative Assistant	0.100	0.100	0.100	0.000	0.000
		0.750	0.750	0.750	1.200	1.450
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	1,250	1,250
4450	Professional Services	-	504,259	25,000	50,000	-
4450-100	Professional Services-Project Managers	-	23,296	17,812	101,250	67,500
TOTAL MAINTENANCE & OPERATIONS		$ -	$ 527,555	$ 42,812	$ 152,500	$ 68,750
CAPITAL OUTLAY						
Arata Lane Interchange Phase IIA (0159)		7,423	7,277	7,277	-	-
Shiloh Rd.Improvements (0550)		21,158	253	253	-	-
Mitchell/Shiloh/Conde A.D. (0168)		2,875	12	3,472	-	-
TOTAL CAPITAL OUTLAY		$ 31,456	$ 7,542	$ 11,002	$ -	$ -
TOTAL EXPENDITURE		$ 116,636	$ 620,208	$ 139,242	$ 309,818	$ 264,814

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 435,762	$ 491,074	$ 742,848	$ 658,842
Estimated Revenue	489,900	294,644	3,714	3,294
Transfers-In	-	-	-	-
Estimated Funds Available	925,662	785,718	746,562	662,136
Estimated Expenditures	434,588	42,870	87,720	88,879
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	434,588	42,870	87,720	88,879
Estimated Ending Fund Balance	$ 491,074	$ 742,848	$ 658,842	$ 573,257

EXPLANATION OF RESERVES

	2011-12	2012-13	2013-14	2014-15
Contigencies	$ 491,074	$ 742,848	$ 658,842	$ 573,257
Fund Balance	$ 491,074	$ 742,848	$ 658,842	$ 573,257

PARK DEVELOPMENT REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	28,040	45,069	26,908	3,714	3,294
CHARGES FOR SERVICES						
3655	Impact Fee	461,860	-	267,736	-	-
TOTAL REVENUES		$ 489,900	$ 45,069	$ 294,644	$ 3,714	$ 3,294

PARK DEVELOPMENT - 220-74 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.200	0.200	0.200	0.250	0.250
PERSONNEL	$ 51,135	$ 48,319	$ 28,950	$ 37,720	$ 38,879
MAINTENANCE & OPERATION	$ -	$ 2,143	$ -	$ 50,000	$ 50,000
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 383,453	$ 20,950	$ 13,920	$ -	$ -
TOTAL	$ 434,588	$ 71,412	$ 42,870	$ 87,720	$ 88,879

DESCRIPTION:

Under the administration of the Parks and Recreation Department, Park Development Funds are utilized for the acquisition, development and enhancement of neighborhood and community parks as well as recreation facilities. Park Development Funds are impact fees received from new residential construction to fund the development of new parks and facilities to serve the increased number of residents as a result of new residential construction while protecting natural resources and strengthening a sense of community in Windsor.

SIGNIFICANT CHANGES & EXPENDITURES:

Increased expenditures include staff allocation for administration and participation in the update of the Parks & Recreation Master Plan.

The original master plan was adopted by Town Council in 1999 and has a horizon of 2015. Changes in the economy, demographics, trends, priorities and alternative funding sources will be considered. Components to include health, wellness and sustainability. The budget includes hiring a consultant to facilitate a public process, inventory assessment and projections of needs and feasibility.

PARK DEVELOPMENT - 220-74 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	24,742	20,271	20,544	26,414	26,748
4158 Unemployment Insurance	9,828	19,656	-	-	-
4150 Fringe Benefits	16,565	8,392	8,406	11,306	12,131
TOTAL PERSONNEL	$ 51,135	$ 48,319	$ 28,950	$ 37,720	$ 38,879
Park & Recreation Director	0.100	0.100	0.100	0.100	0.100
Parks & Facilities Div Mgr	0.050	0.050	0.050	0.050	0.050
Recreation Division Manager	0.000	0.000	0.000	0.050	0.050
Administration Assistant	0.050	0.050	0.050	0.050	0.050
	0.200	0.200	0.200	0.250	0.250
MAINTENANCE & OPERATIONS					
4450 Professional Services	-	2,143	-	50,000	50,000
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 2,143	$ -	$ 50,000	$ 50,000
CAPITAL OUTLAY					
Hiram E. Lewis Park Restroom (0018)	-	7,128	-	-	-
Playground Expansion	-	-	12,015	-	-
Keiser Master Plan (Phase 1) (0016)	383,453	13,823	1,905	-	-
TOTAL CAPITAL OUTLAY	$ 383,453	$ 20,950	$ 13,920	$ -	$ -
TOTAL EXPENDITURE	$ 434,588	$ 71,412	$ 42,870	$ 87,720	$ 88,879

DRAINAGE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 6,493,562	$ 5,839,373	$ 3,776,621	$ 3,700,591
Estimated Revenue	217,748	210,568	154,883	154,503
Transfers-In	-	-	-	-
Estimated Funds Available	6,711,310	6,049,941	3,931,504	3,855,094
Estimated Expenditures	871,937	2,273,320	230,913	302,549
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	871,937	2,273,320	230,913	302,549
Estimated Ending Fund Balance	$ 5,839,373	$ 3,776,621	$ 3,700,591	$ 3,552,545

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 5,839,373	$ 3,776,621	$ 3,700,591	$ 3,552,545
Fund Balance	$ 5,839,373	$ 3,776,621	$ 3,700,591	$ 3,552,545

DRAINAGE MITIGATION REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	77,881	112,116	73,970	18,883	18,503
CHARGES FOR SERVICES						
3655	Impact Fee	139,867	36,000	136,598	136,000	136,000
TOTAL REVENUES		$ 217,748	$ 148,116	$ 210,568	$ 154,883	$ 154,503

DRAINAGE MITIGATION 230-63 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.400	1.400	1.400	0.650	0.650
PERSONNEL	$ 170,185	$ 174,404	$ 173,918	$ 85,675	$ 87,311
MAINTENANCE & OPERATION	$ 50,392	$ 231,185	$ 206,179	$ 145,238	$ 215,238
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 651,359	$ 1,893,342	$ 1,893,223	$ -	$ -
TOTAL	$ 871,937	$ 2,298,931	$ 2,273,320	$ 230,913	$ 302,549

DESCRIPTION:

The purpose of the Drainage Mitigation Fund is to provide for construction of drainage facilities to mitigate cumulative drainage impacts arising from new development. Revenues are derived from development fees.

Drainage improvements required to mitigate drainage impacts or provide necessary drainage facilities for a specific project are funded by that development directly, outside the Drainage Mitigation Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

The Drainage Mitigation fee was developed from the Windsor Cumulative Drainage Impact Mitigation Program last updated in 1999. The program will be updated once the Storm Drainage Master Plan is completed. It is estimated that the master plan will be completed in 2015 with the impact/mitigation fee and program update to follow. Because the master plan has not yet been completed as of the writing of this summary, three capital projects from the previous biennium budget are carried over to the current request but are essentially "placeholders" until such time the master plan is completed and a revised Capital Improvement Program is prepared. New storm water quality requirements are mandated by State and Federal governments are anticipated to commence at the beginning of fiscal year 2013-14, and resulting in new management practices and measures that will affect new development.

GOALS FOR FISCAL YEARS 2013-15 INCLUDE:

- Completion of the Storm Drainage Master Plan
- Drainage Impact/Mitigation program development
- Water quality strategy for future capital projects consistent with new storm water regulations

DRAINAGE MITIGATON - 230-63 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	125,052	127,045	129,170	62,040	62,133
4130	Overtime Pay	234	-	-	-	-
4150	Fringe Benefits	44,899	47,359	44,748	23,635	25,177
TOTAL PERSONNEL		$ 170,185	$ 174,404	$ 173,918	$ 85,675	$ 87,311
	Public Works Director	0.100	0.100	0.100	0.100	0.100
	Principal Civil Engineer	0.200	0.200	0.200	0.200	0.200
	Associate Engineer	0.500	0.500	0.500	0.000	0.000
	Assistant Engineer	0.150	0.150	0.150	0.000	0.000
	Engineering Technician	0.300	0.300	0.300	0.200	0.200
	Public Works Inspector	0.050	0.050	0.050	0.050	0.050
	Management Analyst	0.050	0.050	0.050	0.050	0.050
	Administrative Assistant	0.050	0.050	0.050	0.050	0.050
		1.400	1.400	1.400	0.650	0.650
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	350	350
4450	Professional Services	27	4,286	-	75,000	145,000
4450-100	Professional Services-Project Managers	50,365	226,899	206,179	69,888	69,888
TOTAL MAINTENANCE & OPERATIONS		$ 50,392	$ 231,185	$ 206,179	$ 145,238	$ 215,238
CAPITAL OUTLAY						
Drainage Master Plan (0101)		9,097	620	500	-	-
Mitchell/Shiloh/Conde A.D. (0168)		2,540	12	12	-	-
Shiloh Rd. Bridge at Pruitt Creek		1,097	-	-	-	-
Shiloh Rd. Improvements (0550)		638,626	1,892,711	1,892,711	-	-
TOTAL CAPITAL OUTLAY		$ 651,359	$ 1,893,342	$ 1,893,223	$ -	$ -
TOTAL EXPENDITURE		$ 871,937	$ 2,298,931	$ 2,273,320	$ 230,913	$ 302,549

FIRE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 472,033	$ 472,468	$ 484,826	$ 497,250
Estimated Revenue	435	12,358	12,424	12,486
Transfers-In	-	-	-	-
Estimated Funds Available	472,468	484,826	497,250	509,737
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 472,468	$ 484,826	$ 497,250	$ 509,737

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 472,468	$ 484,826	$ 497,250	$ 509,737
Fund Balance	$ 472,468	$ 484,826	$ 497,250	$ 509,737

FIRE MITIGATION REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	435	15	2,362	2,424	2,486
CHARGES FOR SERVICES						
3655	Impact Fee	-	24,000	9,996	10,000	10,000
TOTAL REVENUES		$ 435	$ 24,015	$ 12,358	$ 12,424	$ 12,486

FIRE MITIGATION - 240 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ -	$ 2,143	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 2,143	$ -	$ -	$ -

DESCRIPTION:

The purpose of the Fire Mitigation Fund is to account for the fire impact fee established to mitigate the impacts caused by future development in the Town. Certain public facilities must be constructed and the Town Council has determined that a fire impact fee is needed in order to finance these public facilities. These funds may be used to reimburse the Fire District for Fire District General Fund dollars that were used to construct the station at Old Redwood Highway and Hembree.

SIGNIFICANT CHANGES & EXPENDITURES:

None.

FIRE MITIGATION - 240-10 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4450 Professional Services	-	2,143	-	-	-
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 2,143	$ -	$ -	$ -

DEBT SERVICE FUND

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 3,294,329	$ 3,261,008	$ 3,111,331	$ 2,914,725
Estimated Revenue	4,781,184	37,916	16,000	16,000
Transfers-In	1,482,184	1,235,842	1,209,142	1,210,588
Estimated Funds Available	9,557,697	4,534,766	4,336,473	4,141,313
Estimated Expenditures	6,296,689	1,423,435	1,421,748	1,426,063
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	6,296,689	1,423,435	1,421,748	1,426,063
Estimated Ending Fund Balance	$ 3,261,008	$ 3,111,331	$ 2,914,725	$ 2,715,250

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Funds Held with Trustee	1,498,094	1,500,827	1,502,963	1,505,099
Contigencies	1,762,914	1,610,504	1,411,762	1,210,151
Fund Balance	$ 3,261,008	$ 3,111,331	$ 2,914,725	$ 2,715,250

DEBT SERVICE FUND REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	(42,216)	-	35,726	13,864	13,864
3411	Interest on Investments - Trustee	-	-	2,190	2,136	2,136
OTHER FINANCING SOURCES						
3850	Proceeds from Bond Refunding	4,823,400	-	-	-	-
3931	Transfer-In - General Fund	230,141	228,434	-	-	-
3931	Transfer-In - Successor Agency	866,917	981,621	968,221	965,921	967,521
3931	Transfer-In - Public Facilities Fund	241,094	153,529	153,529	139,531	139,443
3931	Transfer-In - Water Reclamation Admin	72,016	57,046	57,046	51,845	51,812
3931	Transfer-In - Water Admin	72,016	57,046	57,046	51,845	51,812
TOTAL REVENUES		$ 6,263,368	$ 1,477,676	$ 1,273,758	$ 1,225,142	$ 1,226,588

DEBT SERVICE FUND - 310 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ 6,296,689	$ 1,482,914	$ 1,423,435	$ 1,421,748	$ 1,426,063
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 6,296,689	$ 1,482,914	$ 1,423,435	$ 1,421,748	$ 1,426,063

DESCRIPTION:

The Debt Service Fund is used to keep track of the payments that the Town is required to make to retire bonds and installment financing contracts of the Town of Windsor.

SIGNIFICANT CHANGES & EXPENDITURES:

The debt for the fire station is being paid out of the Town's Debt Service Fund and is being reimbursed from the Successor Agency to the Town's Redevelopment Agency.

The Windsor Redevelopment Successor Agency is responsible for winding down the affairs of the former Windsor Redevelopment Agency including making payments for enforceable obligations such as bond debt. One of the obligations of the Successor Agency is the reimbursement of the Town of Windsor for payments made on the Lease Revenue Bonds issued in 2008 for the design and construction of Windsor Fire Station No. 2. The Former Windsor Agency agreed, pursuant to a Reimbursement Agreement, dated June 1, 2008 between the Agency and the Town, to reimburse the Town for the debt service payments made by the Town. The Town relied on the fact that the former Redevelopment Agency committed this funding prior to the Town's approval to issue the Bonds.

In a letter dated October 20, 2012, the California Department of Finance (DOF) challenged the Successor Agency on whether the reimbursement of the Town for the bond payments on the 2008 Lease Revenue Bonds constituted an enforceable obligation within the meaning of Assembly Bill 1484. However, Health and Safety (H&S) Code Section 34171(d)(2) allows within the definition of enforceable obligations, Town-Redevelopment Agency written agreements at the time of issuance of indebtedness obligations, which are solely for the purpose of securing or repaying those indebtedness obligations, provided that the obligation predates December 31, 2010. The Town requested a meet and confer session with DOF and provided all relevant documentation showing that the Town complied with H&S Code Section 34171(d)(2). The Town was successful in the meet and confer process and as a result the Successor Agency will continue to include reimbursement payments to the Town for the 2008 Lease Revenue Bonds on the Recognized Obligation Payment Schedule filed with DOF. The debt payments for the 2008 Lease Revenue Bonds are included in the debt service fund and will continue to be reflected herein until the bond debt is completely paid off and the bonds are retired.

ENTERPRISE FUNDS

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN WORKING CAPITAL

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Working Capital	$ 9,306,924	$ 10,302,241	$ 10,292,438	$ 8,640,284
Estimated Revenue	10,183,442	7,819,349	8,130,462	8,202,202
Transfers-In	747,133	746,144	722,680	723,230
Estimated Funds Available	20,237,499	18,867,734	19,145,580	17,565,715
Estimated Expenditures	$9,935,258	$8,360,296	$10,505,297	$10,052,249
Transfers-Out	-	215,000	-	-
Total Est. Expenditures & Transfers-Out	9,935,258	8,575,296	10,505,297	10,052,249
Estimated Ending Working Capital	$ 10,302,241	$ 10,292,438	$ 8,640,284	$ 7,513,466

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 10,302,241	$ 10,292,438	$ 8,640,284	$ 7,513,466
Working Capital	$ 10,302,241	$ 10,292,438	$ 8,640,284	$ 7,513,466

WATER RECLAMATION OPERATING REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	74,212	49,500	51,511	51,462	43,201
3411	Interest on Investments - Trustee	647	-	-	-	-
3420	Golf Course Rental Income	206,891	220,000	265,304	250,000	250,000
PROPERTY TAX						
3000	Property Tax	7,080	16,600	4,096	4,000	4,000
CHARGES FOR SERVICES						
3670-600	Water Rec Sales - Residential-Single Family	5,036,363	4,748,600	4,650,156	4,845,379	4,869,871
3670-601	Water Rec Sales - Residential-Multi-Family	446,752	490,000	453,692	472,739	475,129
3670-602	Water Rec Sales - Commercial	1,312,911	1,303,200	1,389,688	1,448,030	1,455,349
3670-608	Water Rec Sales - Sewer Only	159,094	168,300	147,278	153,461	154,237
3670-609	Water Rec Sales - Mobile Home	371,051	466,200	384,259	400,391	402,415
3675	Lift Station Fee	91,956	97,100	103,700	104,000	104,000
3680	Water Rec Sales - Recycled	43,708	130,815	126,599	176,000	219,000
3686	Water Rec Service Chg	7,841	-	11,289	-	-
OTHER REVENUE						
3801	Miscellaneous Revenue	(17)	-	607	-	-
3802	Insurance/Damage Rebates	19,634	-	400	-	-
3840	Late Fee Revenue	179,404	187,100	181,947	180,000	180,000
3841	Gasoline Sales	57,691	38,400	48,823	45,000	45,000
OTHER FINANCING SOURCES						
3900	Contributed Capital	2,168,223	-	-	-	-
3940	Transfer-In - General Fund	72,016	71,675	71,675	65,308	65,498
3940	Transfer-In - Public Facilities Fund	43,209	43,005	43,005	39,185	39,298
3940	Transfer-In - Water Rec Capital Fund	631,908	631,464	631,464	618,187	618,434
TOTAL REVENUES		$ 10,930,575	$ 8,661,959	$ 8,565,493	$ 8,853,142	$ 8,925,432

WATER RECLAMATION OPERATIONS - 410-82 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	11.525	11.525	10.375	9.950	10.250
PERSONNEL	$ 1,163,465	$ 1,269,579	$ 1,123,849	$ 1,101,974	$ 1,154,226
MAINTENANCE & OPERATIONS	$ 2,594,399	$ 3,648,241	$ 2,339,612	$ 3,268,287	$ 2,737,753
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 22,081	$ 269,283	$ 147,219	$ 25,000	$ -
TOTAL	$ 3,779,945	$ 5,187,102	$ 3,610,680	$ 4,395,261	$ 3,891,979

DESCRIPTION:

The Water Reclamation Operations fund supports the operation of the water reclamation plant. The water reclamation plant processes and treats the wastewater through advanced treatment processes and produces recycled water for urban and agricultural irrigation. This fund is supported by water reclamation rates.

SIGNIFICANT CHANGES AND EXPENDITURES:

This budget includes a new division, Water Reclamation - Engineering for engineering-related expenditures previously covered under Water Reclamation Operations and Repair & Replacement funds.

This year's budget request includes one new Water Quality Analyst. This position is split between the Water Operations, Water Reclamation Operations and a small portion to the General Fund. Having an in-house analyst will allow some compliance and process testing to be conducted in-house, and perform monthly reporting to the Regional Water Quality Control Board. In addition, this position will assist in the oversight of the Biosolids Handling program, Pretreatment/Industrial Waste program, and Quality Control program for water quality sampling and testing. Oversight for the listed programs are currently being performed by consultants and this new position will allow for cost savings due to performing the work in-house.

The National Pollutant Discharge Elimination System (NPDES) for the treatment plant is scheduled to be renewed for another five years in 2013. At the preparation of this budget, the Regional Water Quality Control Board had not yet released a draft of the permit and therefore, it is not known what the impacts to our current operations and budget is at this time. However, based on our preliminary discussions with Board staff, we are aware that there will be increased cost impacts. Included in this budget is the cost for the preparation of an implementation plan for the new permit.

Also included in this budget is a plant modernization study. Much of the treatment plant is approaching 20 years old and a comprehensive evaluation of the treatment processes is needed to identify process upgrades to ensure that the plant can reliably meet its permit requirements for the next 20 years. The study will also look at buildings that house our operations, laboratory and electrical and mechanical controls to identify what upgrades to buildings and related facilities are needed in the future.

GOALS FOR FY 2013-15

-Facilities/Asset Management System software and training
-In-house certified lab
-Complete treatment plant modernization study
-Develop/update standard operating procedures

	WATER RECLAMATION OPERATIONS - 410-82 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	722,954	806,480	718,000	706,117	726,882
4120	Extra Help Wages	41,848	30,000	49,279	35,000	35,000
4130	Overtime Pay	16,133	25,000	7,835	25,000	25,000
4139	Standby Pay	26,682	39,000	26,774	26,000	26,000
4150	Fringe Benefits	355,848	369,099	321,961	309,857	341,344
TOTAL PERSONNEL		$ 1,163,465	$ 1,269,579	$ 1,123,849	$ 1,101,974	$ 1,154,226
	Public Works Director	0.100	0.100	0.100	0.000	0.000
	Principal Civil Engineer	0.350	0.350	0.350	0.000	0.000
	Associate Engineer	0.250	0.250	0.500	0.000	0.000
	Assistant Engineer	0.200	0.200	0.200	0.000	0.000
	Engineering Technicican	0.450	0.450	0.450	0.000	0.000
	Public Works Manager	0.250	0.250	0.250	0.250	0.250
	Wastewater System Supervisor	0.000	0.000	0.000	1.000	1.000
	Requested Water Quality Analyst	0.000	0.000	0.000	0.300	0.600
	Senior Wastewater Systems Operator	1.000	1.000	2.000	2.000	2.000
	Wastewater Systems Operator II	6.000	6.000	4.000	4.000	4.000
	Maintenance Superintendent	0.500	0.500	0.500	0.000	0.000
	Maintenance Supervisor (Steets)	0.150	0.150	0.150	0.150	0.150
	Maintenance Specialist (Streets)	0.025	0.025	0.025	0.025	0.025
	Maintenance Technician (Streets)	0.075	0.075	0.025	0.000	0.000
	Maintenance Worker II	0.025	0.025	0.050	0.100	0.100
	Maintenance Worker (Streets)	0.000	0.000	0.025	0.000	0.000
	Management Analyst	0.400	0.400	0.400	0.775	0.775
	Senior Administrative Assistant	0.000	0.000	0.500	0.500	0.500
	Administrative Assistant	1.750	1.750	0.850	0.850	0.850
		11.525	11.525	10.375	9.950	10.250
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	1,616	7,500	5,680	6,500	6,500
4260	Professional Development	555	4,900	4,900	1,175	1,175
4280	Legal Expense	2,738	6,000	6,000	1,500	1,500
4310	Custodial Expense	203	500	360	300	300
4315	Gas, Oil & Diesel	91,023	75,000	74,786	80,000	80,000
4325	Maintenance - Vehicle	20,891	12,300	1,682	12,300	12,300
4330	Maintenance - Equipment	83,324	97,994	53,095	80,000	80,000
4335	Maintenance - Structures	8,900	4,000	600	5,000	5,000
4350	Maintenance - Grounds	935	4,000	1,000	4,000	4,000
4370	Parts and Supplies	40,711	50,500	16,267	45,500	45,500
4420	Chemicals	125,749	97,500	98,626	125,000	125,000
4425	Computer Expense	-	500	-	500	500
4435	Operational Expense	31,573	101,251	39,912	81,434	78,934
4445	Permit & Licenses	37,790	43,370	54,231	36,150	36,150
4450	Professional Services	276,981	283,932	244,454	103,500	23,500
4450-100	Professional Services-Project Managers	21,933	67,535	43,574	-	-
4452	Contractual Services	982,379	1,906,881	856,388	1,895,622	1,625,604
4458	Lab Testing and Supplies	71,976	75,000	92,081	104,750	55,250
4465	Property Taxes/Assessments	-	500	-	500	500
4475	Rents & Leases	165,046	157,537	157,140	128,516	-
4486	Communications	10,657	15,000	11,620	11,000	11,000
4487	Utilities	619,420	636,540	577,216	545,040	545,040
TOTAL MAINTENANCE & OPERATIONS		$ 2,594,399	$ 3,648,241	$ 2,339,612	$ 3,268,287	$ 2,737,753

	WATER RECLAMATION OPERATIONS - 410-82 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4540	Equipment Acquisition	22,081	45,564	12,500	-	-
4580	Structures & Improvements	-	80,000	91,000	25,000	-
	Mitchell Lane Transfer Pipeline (1401)	-	100,000	-	-	-
	Photovoltaic Improvements Mgmt (1195)	-	43,719	43,719	-	-
TOTAL CAPITAL OUTLAY		$ 22,081	$ 269,283	$ 147,219	$ 25,000	$ -
TOTAL EXPENSE		$ 3,779,945	$ 5,187,102	$ 3,610,680	$ 4,395,261	$ 3,891,979

WATER RECLAMATION TOWN COUNCIL - 410-01 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	1.250	1.250	1.250	1.250
PERSONNEL	$ -	$ 16,491	$ 14,243	$ 21,589	$ 22,879
MAINTENANCE & OPERATIONS	$ -	$ 24,051	$ 13,848	$ 17,727	$ 25,352
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 40,542	$ 28,091	$ 39,316	$ 48,231

DESCRIPTION:

The Town Council consists of five elected Councilmembers, one of whom is chosen by the Council members to serve as Mayor. The Town Council also serves as the Board of Directors for the Town of Windsor Water District and the Windsor Redevelopment Successor Agency.

SIGNIFICANT CHANGES & EXPENDITURES:

The Maintenance and Operations have been increased to reflect training and Council meeting expenses. With regard to election expenses, there are no election expenses in fiscal year 2013-14, but there will be an election in fiscal year 2014-15 as elections are on held even years.

WATER RECLAMATION TOWN COUNCIL - 410-01 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	4,500	5,743	7,050	7,050
4150 Fringe Benefits	-	11,991	8,500	14,539	15,829
TOTAL PERSONNEL	$ -	$ 16,491	$ 14,243	$ 21,589	$ 22,879
Town Council	0.000	1.250	1.250	1.250	1.250
	0.000	1.250	1.250	1.250	1.250
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	-	3,125	3,125	3,438	3,438
4270 Subscriptions/Memberships	-	4,388	4,388	4,788	4,913
4280 Legal Expense	-	6,250	4,500	6,000	6,000
4435 Operational Expense	-	2,188	1,500	2,663	2,663
4450 Professional Services	-	1,375	100	-	1,000
4464 Election Expense	-	6,500	10	-	6,500
4486 Communications	-	225	225	838	838
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 24,051	$ 13,848	$ 17,727	$ 25,352
TOTAL EXPENSE	$ -	$ 40,542	$ 28,091	$ 39,316	$ 48,231

WATER RECLAMATION TOWN MANAGER - 410-10 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	1.250	1.250	1.000	1.000
PERSONNEL	$ -	$ 179,916	$ 161,590	$ 136,184	$ 139,315
MAINTENANCE & OPERATIONS	$ -	$ 26,046	$ 23,885	$ 17,929	$ 18,331
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 205,962	$ 185,475	$ 154,113	$ 157,646

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of the Town staff and the execution of policies and guidelines established by the Town Council.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has four staff positions including the Town Manager, Town Clerk, Communications Specialist and Administrative Assistant. The staff allocation for the Town Manager's office was revised to reflect the dissolution of redevelopment and the elimination of two positions during the previous two-year budget cycle. Due to a reorganization of staff reflective of the loss of redevelopment funding, the Assistant Town Manager position is not budgeted for fiscal years 2013-14 and 2014-15.

Legal service expenditures are budgeted to account for the proposed Lytton Pomo residential project and negotiations with Sonoma County regarding the landfill disposal system. Legal expenses for these types of projects will continue to be applied to the Town Manager's office budget.

Professional services has increased as compared to fiscal years 2011-12 and 2012-13, as a result of reallocation of economic development projects to the General Fund resulting from the dissolution of redevelopment. Economic Development is being managed by the Community Development Department in conjunction with the Town Manager's office; budgets for Economic Development projects and Town marketing/visitor attraction remain in the Town Manager's Office. The Town Manager's Office also manages the contract with the Windsor Chamber of Commerce and Visitors Center.

WATER RECLAMATION TOWN MANAGER - 410-10 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	128,725	119,853	95,648	96,073
4120 Extra Help Wages	-	-	400	-	-
4150 Fringe Benefits	-	51,191	41,337	40,536	43,242
TOTAL PERSONNEL	$ -	$ 179,916	$ 161,590	$ 136,184	$ 139,315
Town Manager	0.000	0.250	0.250	0.250	0.250
Assistant Town Manager	0.000	0.250	0.250	0.000	0.000
Town Clerk	0.000	0.250	0.250	0.250	0.250
Communications Specialist	0.000	0.250	0.250	0.250	0.250
Senior Administrative Assistant	0.000	0.250	0.250	0.250	0.250
	0.000	1.250	1.250	1.000	1.000
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	-	2,505	2,505	3,338	3,293
4256 Recruitment	-	6,250	6,250	-	-
4260 Professional Development	-	1,000	1,000	500	500
4270 Subscriptions/Memberships	-	753	753	920	1,310
4280 Legal Expense	-	7,500	3,500	10,000	10,000
4290 Legal Notices	-	500	200	500	500
4355 Office Supplies	-	625	100	750	750
4360 Postage	-	250	-	250	250
4425 Computer Expense	-	188	100	313	300
4435 Operational Expense	-	150	450	300	300
4450 Professional Services	-	5,750	5,750	275	275
4452 Contractual Expense	-	-	2,690	-	-
4461 Town Promotion & Special Projects	-	-	12	108	108
4486 Communications	-	575	575	675	745
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 26,046	$ 23,885	$ 17,929	$ 18,331
TOTAL EXPENSE	$ -	$ 205,962	$ 185,475	$ 154,113	$ 157,646

WATER RECLAMATION ADMINISTRATIVE SERVICES EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	5.475	5.300	4.850	4.850
PERSONNEL	$ -	$ 447,245	$ 457,219	$ 523,994	$ 538,620
MAINTENANCE & OPERATIONS	$ -	$ 358,159	$ 275,446	$ 285,060	$ 266,915
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ 25,362	$ 12,000	$ -	$ -
TOTAL	$ -	$ 830,766	$ 744,665	$ 809,054	$ 805,535

DESCRIPTION:

The Administrative Services budget is responsible for general management, legal services, property management, utility billing, miscellaneous accounts receivable, fixed assets, debt service and accounting activities of the Water Reclamation Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

One of the meter reading positions became vacant and was eliminated resulting in the reduction of the number of personnel by .5 FTE.

The addition of the Special Projects Manager for the full fiscal year resulted in the increase to personnel costs.

Computer expense significantly decreased for this budget after the completion of a major hardware and software upgrade in fiscal year 2012-13.

Professional Services decreased after Green House Gas - Energy Alliance Associates was moved 100% to Community Development.

WATER RECLAMATION ADMINISTRATIVE SERVICES EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	311,138	312,100	359,893	362,730
4130 Overtime Pay	-	-	19	-	-
4150 Fringe Benefits	-	136,107	145,100	161,601	173,390
4153 Water District Retirees	-	-	-	2,500	2,500
TOTAL PERSONNEL	$ -	$ 447,245	$ 457,219	$ 523,994	$ 538,620
Admin Services Director	0.000	0.250	0.250	0.250	0.250
Finance Manager	0.000	0.225	0.225	0.250	0.250
Accounting Supervisor	0.000	0.425	0.425	0.425	0.425
Special Projects Manager	0.000	0.000	0.250	0.250	0.250
Meter Reader	0.000	0.575	0.950	0.475	0.475
Senior UB Representative	0.000	1.350	0.850	0.850	0.850
UB Representative	0.000	1.150	0.850	0.850	0.850
Accounting Specialist	0.000	0.250	0.250	0.250	0.250
Accounting Assistant	0.000	0.250	0.250	0.250	0.250
Human Resources Manager	0.000	0.250	0.250	0.250	0.250
Human Resource Analyst	0.000	0.250	0.250	0.250	0.250
Human Resource Specialist	0.000	0.500	0.500	0.500	0.500
	0.000	5.475	5.300	4.850	4.850
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	27,546	27,546
4220 Bank Charges	-	-	-	43,675	43,675
4250 Meetings, Conf, Trvl, Training	-	5,575	6,750	6,290	6,290
4256 Recruitment	-	11,637	9,308	3,750	3,750
4260 Professional Development	-	1,250	1,250	1,300	1,300
4270 Subscriptions/Memberships	-	1,312	900	879	909
4280 Legal Expense	-	33,750	19,000	7,000	13,250
4360 Postage	-	-	-	13,817	13,817
4365 Printing	-	-	-	9,810	9,810
4425 Computer Expense	-	196,050	175,126	123,897	114,997
4435 Operational Expense	-	12,542	6,435	8,362	8,362
4450 Professional Services	-	89,413	46,499	35,311	20,286
4452 Contractual Services	-	-	3,104	3,000	2,500
4475 Rents & Leases	-	-	125	-	-
4486 Communications	-	6,630	6,950	423	423
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 358,159	$ 275,446	$ 285,060	$ 266,915
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	25,362	12,000	-	-
TOTAL CAPITAL OUTLAY	$ -	$ 25,362	$ 12,000	$ -	$ -
TOTAL EXPENSE	$ -	$ 830,766	$ 744,665	$ 809,054	$ 805,535

WATER RECLAMATION ENGINEERING - 410-63 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	1.800	2.050
PERSONNEL	$ -	$ -	$ -	$ 229,803	$ 267,729
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 689,000	$ 690,250
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ 918,803	$ 957,979

DESCRIPTION:

This portion of the Water Reclamation Operating budget is for the engineering support to Water Reclamation Operations, Water Reclamation Repair & Replacement and Water Reclamation Capital funds. Engineering support is provided by one principal civil engineer, one associate civil engineer, and two contract project managers. These positions are also partially allocated to the Water and Drainage sections of the Water Resources division of Public Works. The Public Works Director is also partially allocated to this fund.

SIGNIFICANT CHANGES & EXPENDITURES:

This is a new operating budget and the costs were previously covered under the Water Reclamation Operations, Repair and Replacement and Capital funds described above. This budget includes one new position, a Senior Civil Engineer, that is shared with the Water Engineering fund. A reduction of one contracted project manager (shared between Water Reclamation and Water funds) will be implemented with the new senior engineer. Workload will continue to be performed by contract project managers and provides for staff augmentation to assist Town staff. The Water Reclamation Engineering personnel will manage approximately $2.5 million in capital projects and approximately $1.0 million in engineering studies over the two-year budget period. In addition to capital projects, Town engineering staff oversee and implement various programs and activities such as NPDES permit renewal, engineering support to operations and maintenance staff, development review, water reclamation rates and development impact fee financial planning, water reclamation, sewer collection and recycled water system assets.

GOALS FOR FISCAL YEARS 2013-15:

- Treatment Plant NPDES Permit Renewal
- Conduct a treatment plant modernization study
- Implement an Asset/Facility Maintenance Management System
- Implement the two-year CIP which includes the design and/or construction of the following projects:
  - Various treatment plant equipment replacements
  - Treatment plant security fencing repair and upgrade
  - Grit removal system repair and upgrade
  - Return activated sludge screening
  - Headworks screening upgrades
  - Influent wet well screen installation
  - West Trunk Sewer construction (final phase)
- Collection System Master Plan Update

WATER RECLAMATION ENGINEERING 410-63 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	-	-	-	165,526	190,518
4150	Fringe Benefits	-	-	-	64,277	77,211
TOTAL PERSONNEL		$ -	$ -	$ -	$ 229,803	$ 267,729
	Public Works Director	0.000	0.000	0.000	0.100	0.100
	Public Works Inspector	0.000	0.000	0.000	0.250	0.250
	Principal Civil Engineer	0.000	0.000	0.000	0.250	0.250
	Associate Engineer	0.000	0.000	0.000	0.250	0.250
	Assistant Engineer	0.000	0.000	0.000	0.250	0.250
	Engineering Tech	0.000	0.000	0.000	0.450	0.450
	Sr. Civil Engineer	0.000	0.000	0.000	0.250	0.500
		0.000	0.000	0.000	1.800	2.050
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Travel, Training	-	-	-	5,000	5,000
4260	Professional Development	-	-	-	1,350	1,350
4270	Subscriptions/Memberships	-	-	-	1,000	1,000
4280	Legal	-	-	-	5,400	5,400
4450	Professional Services	-	-	-	575,000	610,000
4450-100	Professional Services - Project Managers	-	-	-	101,250	67,500
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 689,000	$ 690,250
TOTAL EXPENSE		$ -	$ -	$ -	$ 918,803	$ 957,979

WATER RECLAMATION FACILITIES - 410-76 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	1.800	1.800	1.740	1.740
PERSONNEL	$ -	$ 141,602	$ 167,080	$ 167,811	$ 172,027
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 141,602	$ 167,080	$ 167,811	$ 172,027

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Facilities Maintenance Division provides safe and accessible facilities that serve the public and enhance recreational experiences. The Division places among its priorities, strengthening community image and sense of place. The Division monitors operational, maintenance and repair costs for all Town facilities: Town Hall Civic Buildings 300 and 400, Huerta Gymnasium, Windsor Library, a portion of the Town's Corporation Yard, Community Center, Senior Center, Hembree House Cultural Center and several restroom, storage and concession structures located in Town Parks, totaling over 57,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

None

WATER RECLAMATION FACILITIES - 410-76 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	95,400	112,179	112,470	112,673
4150 Fringe Benefits	-	46,202	54,901	55,341	59,355
TOTAL PERSONNEL	$ -	$ 141,602	$ 167,080	$ 167,811	$ 172,027
Facility Maint Supervisor	0.000	0.200	0.200	0.200	0.200
Parks & Facilities Div Mgr	0.000	0.100	0.100	0.100	0.100
Parks Maintenance Supervisor	0.000	0.100	0.100	0.100	0.100
Senior Maintenance Worker	0.000	0.300	0.300	0.300	0.300
Maintenance Technician	0.000	0.350	0.350	0.000	0.000
Maintenance Worker II	0.000	0.300	0.300	0.800	0.800
Maintenance Worker I	0.000	0.200	0.200	0.100	0.100
Administrative Assistant	0.000	0.250	0.250	0.140	0.140
	0.000	1.800	1.800	1.740	1.740
TOTAL EXPENSE	$ -	$ 141,602	$ 167,080	$ 167,811	$ 172,027

WATER RECLAMATION ADMINISTRATION - 410-85 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.075	0.000	0.000	0.000	0.000
PERSONNEL	$ 804,095	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 2,381,588	$ 205,972	$ 208,099	$ 119,431	$ 121,583
OTHER FINANCING USES	$ 1,703,950	$ 1,706,311	$ 1,706,311	$ 1,719,514	$ 1,706,051
DEBT SERVICE	$ 317,794	$ 1,182,418	$ 1,090,275	$ 930,550	$ 931,202
CAPITAL OUTLAY	$ 5,089	$ 1	$ 25	$ -	$ -
TOTAL	$ 5,212,517	$ 3,094,702	$ 3,004,710	$ 2,769,495	$ 2,758,836

DESCRIPTION:

This budget includes insurance premiums, maintenance of vehicles & equipment, leases, communications, utility costs, and debt service of the Water Reclamation fund.

SIGNIFICANT CHANGES & EXPENDITURES:

Most of the previously reported expenses have been reallocated between the Town Council, Town Manager's Office and Administrative Services.

WATER RECLAMATION ADMINISTRATION - 410-85 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	546,278	-	-	-	-
4120 Extra Help Wages	30	-	-	-	-
4130 Overtime Pay	462	-	-	-	-
4150 Fringe Benefits	257,325	-	-	-	-
TOTAL PERSONNEL	$ 804,095	$ -	$ -	$ -	$ -
Town Council	1.250	0.000	0.000	0.000	0.000
Town Manager	0.250	0.000	0.000	0.000	0.000
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Administrative Services Director	0.250	0.000	0.000	0.000	0.000
Finance Manager	0.225	0.000	0.000	0.000	0.000
Accounting Supervisor	0.425	0.000	0.000	0.000	0.000
Town Clerk	0.250	0.000	0.000	0.000	0.000
Facility Supervisor	0.150	0.000	0.000	0.000	0.000
Parks & Facilities Div Mgr	0.100	0.000	0.000	0.000	0.000
Parks Maintenance Supervisor	0.100	0.000	0.000	0.000	0.000
Senior Maintenance Worker	0.250	0.000	0.000	0.000	0.000
Maintenance Technician	1.175	0.000	0.000	0.000	0.000
Maintenance Worker II	0.575	0.000	0.000	0.000	0.000
Accounting Specialist	1.350	0.000	0.000	0.000	0.000
Accounting Assistant	1.150	0.000	0.000	0.000	0.000
Senior Management Analyst	0.250	0.000	0.000	0.000	0.000
Management Analyst	0.250	0.000	0.000	0.000	0.000
Administrative Specialist	0.250	0.000	0.000	0.000	0.000
Administrative Technician	0.325	0.000	0.000	0.000	0.000
Administrative Assistant	0.250	0.000	0.000	0.000	0.000
	9.075	0.000	0.000	0.000	0.000
MAINTENANCE & OPERATIONS					
4215 Bad Debts	65,221	40,950	24,519	-	-
4220 Bank Charges	28,738	20,500	12,512	-	-
4235 Depreciation/Amort	1,939,327	-	-	-	-
4245 Insurance Premiums	83,770	99,384	77,891	73,573	74,542
4246 Insurance Claims	-	-	42,393	-	-
4250 Meetings, Conf, Trvl, Training	7,966	625	-	-	-
4256 Recruitment	3,902	-	-	-	-
4260 Professional Development	1,378	-	-	-	-
4270 Subscriptions/Memberships	4,348	-	-	-	-
4280 Legal Expense	25,445	-	-	-	-
4325 Maintenance - Vehicle	857	1,000	533	1,000	1,000
4330 Maintenance - Equipment	10,631	9,625	10,681	10,750	11,933
4360 Postage	16,917	11,863	13,025	-	-
4365 Printing	10,318	7,000	8,210	-	-
4425 Computer Expense	91,798	-	-	-	-
4435 Operational Expense	10,255	-	-	-	-
4435 Operational Expense - EOC	16	375	200	-	-
4450 Professional Services	58,797	-	-	-	-
4475 Rents & Leases	348	-	-	1,248	1,248

WATER RECLAMATION ADMINISTRATION - 410-85 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4486 Communications	6,764	-	-	9,110	9,110
4487 Utilities	14,794	14,650	18,135	23,750	23,750
TOTAL MAINTENANCE & OPERATIONS	$ 2,381,588	$ 205,972	$ 208,099	$ 119,431	$ 121,583
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,893	1	25	-	-
4580 Structures & Improvements	1,195	-	-	-	-
TOTAL CAPITAL OUTLAY	$ 5,089	$ 1	$ 25	$ -	$ -
OTHER FINANCING USES					
4941 Transfer-Out - General Fund	46,477	49,265	49,265	67,669	54,239
4941 Transfer-Out - Debt Service Fund	57,473	57,046	57,046	51,845	51,812
4941 Transfer-Out - WR Repair & Replacement	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
TOTAL OTHER FINANCING USES	$ 1,703,950	$ 1,706,311	$ 1,706,311	$ 1,719,514	$ 1,706,051
DEBT SERVICE					
4225 1978 GO Bonds - Sewer - Principal	-	7,000	7,000	7,000	7,000
4225 1999 SWRCB-SRF - Wastewater Expansion - Prir	-	445,210	445,210	458,121	471,407
4225 2002B Bond - Principal	209,830	190,872	73,791	-	-
4225 2004C WWR Refunding - Principal	-	215,000	215,000	-	-
4225 2012D - Water/Wastewater Corp Yard - Principal	-	-	-	202,500	207,500
4226 1978 GO Bonds - Sewer - Interest	2,525	2,250	2,250	1,900	1,550
4226 1999 SWRCB-SRF - Wastewater Expansion - Inte	92,584	147,331	147,331	134,421	121,135
4226 2002B Bond - Interest	-	167,500	97,163	-	-
4226 2004C WWR Refunding - Interest	11,248	3,655	3,655	-	-
4226 2012D - Water/Wastewater Corp Yard - Interest	-	-	96,474	124,038	119,988
4459 Fiscal Agent Fees	1,607	3,600	2,400	2,570	2,622
TOTAL DEBT SERVICE	$ 317,794	$ 1,182,418	$ 1,090,275	$ 930,550	$ 931,202
TOTAL EXPENSE	$ 5,212,517	$ 3,094,702	$ 3,004,710	$ 2,769,495	$ 2,758,836

WATER RECLAMATION MAINTENANCE - 410-87 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.500	5.500	5.500	4.100	4.100
PERSONNEL	$ 550,746	$ 544,050	$ 489,253	$ 389,658	$ 401,612
MAINTENANCE & OPERATIONS	$ 286,135	$ 506,617	$ 251,257	$ 317,200	$ 305,675
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 17,305	$ 9,750	$ 9,750	$ -	$ -
TOTAL	$ 854,186	$ 1,060,417	$ 750,260	$ 706,858	$ 707,287

DESCRIPTION:

The Water Reclamation Maintenance division supports the daily operation of the Town's Wastewater Collection System. The wastewater collection system consists of approximately 94 miles of sewer mains, three sewer lift stations and approximately 1,525 manholes.

SIGNIFICANT CHANGES & EXPENDITURES:

This budget previously included expenditures now captured under the Recycled Water division.

This budget provides for the necessary continual cleaning and maintenance of the sanitary collection system including scheduled contract cleaning and emergency response services. Primary contract expected for this service will be the County of Sonoma. Also included are costs for maintenance for three lift stations: Deer Creek, Vintage Greens and Shiloh Green. Deer Creek lift station is in the process of being decommissioned and it is anticipated that no maintenance costs will occur in fiscal year 2014-15.

FISCAL YEARS 2013-15 GOALS:

- Collection System Video Program
- Continued Collection System Maintenance Program
- Contract Sewer Maintenance Program
- Lift/Pump Station Preventative Maintenance Program

WATER RECLAMATION MAINTENANCE -410-87 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	321,463	336,680	307,258	249,507	252,561
4130	Overtime Pay	9,017	20,000	1,119	10,000	10,000
4139	Standby Pay	28,898	27,121	25,477	13,560	13,560
4150	Fringe Benefits	191,368	160,249	155,399	116,590	125,491
TOTAL PERSONNEL		$ 550,746	$ 544,050	$ 489,253	$ 389,658	$ 401,612
	Public Works Manager	0.250	0.250	0.250	0.150	0.150
	Public Works Inspector	0.250	0.250	0.250	0.000	0.000
	Water System Supervisor	0.000	0.000	0.000	0.200	0.200
	Maintenance Supervisor	1.000	1.000	0.000	0.000	0.000
	Maintenance Technician	0.000	0.000	1.000	0.000	0.000
	Utility Maintenance Worker II	0.000	0.000	3.000	3.000	3.000
	Utility Maintenance Worker I	5.000	4.000	1.000	0.750	0.750
		6.500	5.500	5.500	4.100	4.100
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Travel, Training	2,196	4,000	3,600	3,825	3,900
4260	Professional Development	400	2,000	-	-	-
4280	Legal	-	1,200	600	-	-
4310	Custodial Expense	-	300	-	-	-
4315	Gas, Oil & Diesel	271	-	-	-	-
4325	Maintenance - Vehicle	46,753	25,000	11,904	9,000	9,000
4330	Maintenance - Equipment	53,181	48,400	28,400	21,000	21,000
4330-406	Maintenance - Equip (Deer Creek)	-	-	-	2,000	-
4330-408	Maintenance - Equip (Vintage Greens)	-	-	-	2,000	2,000
4330-409	Maintenance - Equip (Shiloh Greens)	-	-	-	2,000	2,000
4335	Maintenance - Structures	2,765	2,500	3,400	1,000	1,000
4350	Maintenance - Grounds	-	-	-	-	-
4370	Parts and Supplies	21,710	15,000	12,350	4,250	4,250
4370-408	Parts and Supplies - Vintage Greens	-	-	-	1,000	1,000
4370-409	Parts and Supplies - Greens	-	-	-	1,000	1,000
4425	Computer Expense	-	800	400	400	400
4435	Operational Expense	29,212	57,850	25,150	22,275	21,475
4445	Permit & Licenses	603	1,150	950	1,900	1,900
4450	Professional Services	1,165	-	-	5,000	-
4452	Contractual Services	125,456	343,417	153,409	225,600	225,600
4452-406	Contractual Services (Deer Creek)	-	-	4,277	4,000	-
4452-408	Contractual Services (Vintage Greens)	-	-	1,239	4,000	4,000
4452-409	Contractual Services (Shiloh Greens)	-	-	2,478	4,000	4,000
4458	Lab Testing and Supplies	-	800	200	800	1,000
4465	Property Taxes	-	500	500	500	500
4486	Communications	2,422	3,700	2,400	1,650	1,650
TOTAL MAINTENANCE & OPERATIONS		$ 286,135	$ 506,617	$ 251,257	$ 317,200	$ 305,675
CAPITAL OUTLAY						
4540	Equipment Acquisition	17,305	9,750	9,750	-	-
TOTAL CAPITAL OUTLAY		$ 17,305	$ 9,750	$ 9,750	$ -	$ -
TOTAL EXPENSE		$ 854,186	$ 1,060,417	$ 750,260	$ 706,858	$ 707,287

WATER RECLAMATION MAINTENANCE PARKS - 410-88 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.650	0.650	0.550	0.730	0.730
PERSONNEL	$ 59,496	$ 61,095	$ 56,639	$ 70,522	$ 72,260
MAINTENANCE & OPERATIONS	$ 29,114	$ 27,794	$ 27,696	$ 33,603	$ 33,998
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 88,610	$ 88,889	$ 84,335	$ 104,125	$ 106,258

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Water Reclamation Maintenance Parks division supports the daily operation of Town parks and streetscapes using recycled water for irrigation and is administered by the Parks Maintenance Division. This includes operation and maintenance of recycled irrigation systems at Keiser Park, Wilson Ranch Soccer Park, Vintage Oaks Park, Old Vineyard Park, Starr Creek Park, Town Green, Windsor Road, Conde Lane, Shiloh Road and Trione Circle streetscaping and Corporation Yard landscaping. The effective management and application of recycled water and the added operational costs associated with its use are being offset with funding allocations from the Water Reclamation Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

A significant change includes an increase in staff time allocations and various other operational costs and expenditures associated with the management and repair of these reclaimed water systems that encompasses 33% of our parks and 8% of our streetscapes.

WATER RECLAMATION MAINTENANCE PARKS - 410-88 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	39,459	41,042	37,435	47,580	47,675
4130	Overtime Pay	190	-	-	-	-
4150	Fringe Benefits	19,847	20,053	19,204	22,942	24,585
TOTAL PERSONNEL		$ 59,496	$ 61,095	$ 56,639	$ 70,522	$ 72,260
	Parks & Facilities Div Mgr	0.050	0.050	0.050	0.050	0.050
	Parks Maintenance Supervisor	0.100	0.100	0.100	0.100	0.100
	Senior Maintenance Worker	0.000	0.000	0.100	0.100	0.100
	Maintenance Worker II	0.100	0.100	0.150	0.480	0.480
	Maintenance Technician	0.400	0.400	0.150	0.000	0.000
		0.650	0.650	0.550	0.730	0.730
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	154	-	150	165	165
4315	Gas, Oil & Diesel	1,080	2,423	2,500	2,282	2,420
4325	Maintenance - Vehicle	1,429	1,019	1,000	1,154	1,238
4330	Maintenance - Equipment	578	1,828	1,800	2,055	2,055
4335	Maintenance - Structures	1,779	6,746	6,746	6,535	6,535
4370	Parts and Supplies	5,865	3,483	3,500	4,775	4,940
4435	Operational Expense	18,229	12,295	12,000	16,637	16,645
TOTAL MAINTENANCE & OPERATIONS		$ 29,114	$ 27,794	$ 27,696	$ 33,603	$ 33,998
TOTAL EXPENDITURES		$ 88,610	$ 88,889	$ 84,335	$ 104,125	$ 106,258

WATER RECLAMATION RECYCLED WATER - 410-89 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	2.050	2.050
PERSONNEL	$ -	$ -	$ -	$ 234,661	$ 240,671
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ 205,800	$ 205,800
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ 440,461	$ 446,471

DESCRIPTION:

This division provides for the distribution of the recycled water system. The Recycled Water System includes recycled water lines, pump stations and related facilties for the delivery of recycled water from the treatment plant to the Town's recycled water customers. Our current customers are residential customers in Vintage Green neighborhood and agricultural customers outside of Town limits.

SIGNIFICANT CHANGES & EXPENDITURES:

This is a new operating budget as the costs for operating the Town's recycled water system were previously captured in the Water Reclamation Operations and Water Reclamation Maintenance funds. With a new policy recently implemented by Council related to the charging for recycled water use, this new division was created to monitor recycled water operating and maintenance costs.

In the previous fiscal year, an Urban Recycled Water Facilities Planning Study was completed. In continuation of that study, model runs for delivering recycled water to new customers is included in this budget proposal. Also included in this budget is the engineering and technical support cost for pursuing grant opportunities for expanding the Town's recycled water system.

While recycled water is a beneficial use of of the Town's resources, it is highly regulated and the potential for non-compliance and violations of the Town's treatment plant permit is also high. To mitigate this, cost for a consultant to develop a public outreach and education plan and conduct recycled water staff training is included in this budget.

GOALS FOR FISCAL YEARS 2013-15:

- Public Outreach and education, especially residential recycled water users on best management practices
- Staff training on the management and operation of a recycled water system

WATER RECLAMATION RECYCLED WATER - 410-89 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	-	-	-	145,117	146,251
4130	Overtime Pay	-	-	-	10,000	10,000
4139	Standby Pay	-	-	-	13,560	13,560
4150	Fringe Benefits	-	-	-	65,984	70,860
TOTAL PERSONNEL		$ -	$ -	$ -	$ 234,661	$ 240,671
	Public Works Manager	0.000	0.000	0.000	0.100	0.100
	Management Analylst	0.000	0.000	0.000	0.250	0.250
	Water System Supervisor	0.000	0.000	0.000	0.300	0.300
	Sr. Water System Operator	0.000	0.000	0.000	0.030	0.030
	Water System Operator II	0.000	0.000	0.000	0.110	0.110
	Water System Operator I	0.000	0.000	0.000	0.010	0.010
	Utility Maintenance Worker II	0.000	0.000	0.000	1.000	1.000
	Utility Maintenance Worker I	0.000	0.000	0.000	0.250	0.250
		0.000	0.000	0.000	2.050	2.050
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	-	-	-	800	800
4260	Professional Development	-	-	-	350	350
4325	Maintenance - Vehicle	-	-	-	9,000	9,000
4330	Maintenance - Equipment	-	-	-	24,000	24,000
4335	Maintenance - Structures	-	-	-	2,000	2,000
4350	Maintenance - Grounds	-	-	-	500	500
4370	Parts and Supplies	-	-	-	17,000	17,000
4425	Computer Expense	-	-	-	400	400
4435	Operational Expense	-	-	-	41,450	41,450
4452	Contractual Services	-	-	-	17,000	17,000
4458	Lab Testing and Supplies	-	-	-	500	500
4486	Communications	-	-	-	1,300	1,300
4487	Utilities	-	-	-	91,500	91,500
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 205,800	$ 205,800
TOTAL EXPENSE		$ -	$ -	$ -	$ 440,461	$ 446,471

WATER RECLAMATION REPAIR & REPLACEMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ 4,942,285	$ 4,736,929	$ 5,019,577	$ 4,895,400
Estimated Revenue	28,425	23,685	25,098	24,477
Transfers-In	1,600,000	1,600,000	1,600,000	1,600,000
Estimated Funds Available	6,570,710	6,360,614	6,644,675	6,519,877
Estimated Expenditures	159,289	1,341,037	1,749,275	1,191,206
Transfers-Out	1,674,492	-	-	-
Total Est. Expenditures & Transfers-Out	1,833,781	1,341,037	1,749,275	1,191,206
Estimated Ending Fund Balance	$ 4,736,929	$ 5,019,577	$ 4,895,400	$ 5,328,671

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 4,736,929	$ 5,019,577	$ 4,895,400	$ 5,328,671
Fund Balance	$ 4,736,929	$ 5,019,577	$ 4,895,400	$ 5,328,671

WATER RECLAMATION REPAIR & REPLACEMENT FUND
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest on Investments	28,425	42,955	23,685	25,098	24,477
OTHER FINANCING SOURCES					
3941 Transfer-In - Water Rec Admin	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
TOTAL REVENUES	$ 1,628,425	$ 1,642,955	$ 1,623,685	$ 1,625,098	$ 1,624,477

WATER RECLAMATION - REPAIR & REPLACEMENT 411-82 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.650	0.650	0.650	0.750	0.750
PERSONNEL	$ 82,333	$ 106,370	$ 81,792	$ 120,025	$ 121,956
MAINTENANCE & OPERATIONS	$ 58,480	$ 158,241	$ 90,893	$ 42,250	$ 750
OTHER FINANCING USES	$ 1,674,492	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 18,475	$ 2,849,574	$ 1,168,352	$ 1,587,000	$ 1,068,500
TOTAL	$ 1,833,781	$ 3,114,185	$ 1,341,037	$ 1,749,275	$ 1,191,206

DESCRIPTION:

The Repair and Replacement Fund is used for the replacement of equipment, vehicles, and infrastructure in the Water Reclamation system. The Water Reclamation system includes facilities for the treatment, conveyance, disposal and discharge of tertiary treated wastewater.

SIGNIFICANT CHANGES & EXPENDITURES:

Several projects are planned to replace aging components of the water reclamation system which are becoming susceptible to failure. Additionally, opportunities to improve energy efficiency at the plant will be identified and implemented. Contract Project Managers are to assist staff in managing scheduled and unscheduled Capital Replacement Projects. This budget also includes one new vehicle replacement request. This vehicle is 12 years old, has 88,883 miles, with most of those miles in rough terrain for our Irrigation Program. The bed is in need of replacement and the interior (dash, seat, floor coverings) need to be replaced. As part of the Information Technology program, the purchase of document scanners is included in this budget. This purchase will allow staff to archive paper files as electronic files.

GOALS FOR FISCAL YEARS 2013-15:

- Treatment Plant Equipment Replacements
- Security Fencing Repair and Upgrade
- Grit Removal System Repair and upgrade
- Return Activated Sludge Screening
- Headworks Screening Upgrades
- Influent Wet Well Screen Installation
- West Trunk Sewer Final Phase
- Treatment Plant Equipment Replacements
- Mitchell Lane Pump Station Upgrade
- Mitchell Lane Transfer Pipeline
- Corporation Yard Pavement Resurfacing (split with Water Reclamation and Public Facilities)

WATER RECLAMATION REPAIR & REPLACEMENT - 411-82 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	60,617	76,835	59,736	88,499	88,499
4150 Fringe Benefits	21,716	29,535	22,056	31,526	33,457
TOTAL PERSONNEL	$ 82,333	$ 106,370	$ 81,792	$ 120,025	$ 121,956
Principal Civil Engineer	0.200	0.200	0.200	0.200	0.200
Director - Public Works	0.250	0.250	0.250	0.250	0.250
Associate Engineer	0.200	0.200	0.200	0.300	0.300
	0.650	0.650	0.650	0.750	0.750
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	750	750
4425 Computer Expense	-	-	-	11,500	-
4435 Operational Expense	-	-	-	6,500	-
4450 Professional Services	12,777	3,229	4,449	-	-
4450 Professional Services-Project Managers	45,703	155,012	86,444	10,000	-
4452 Contract Services	-	-	-	13,500	-
TOTAL MAINTENANCE & OPERATIONS	$ 58,480	$ 158,241	$ 90,893	$ 42,250	$ 750
CAPITAL OUTLAY					
4570 Mobile Equip & Vehicle Acquisition	-	58,474	23,501	35,000	-
4580 Structures & Improvements					
SCADA System Improvements	-	-	-	75,000	-
Geographic Information System (GIS) (1446)	-	75,000	75,000	-	-
Facilities Management System (1445)	-	25,000	25,000	-	-
Document Scanner System (2500)	-	50,000	-	-	-
Keiser Master Plan (0016)	-	15,695	15,695	-	-
SCADA System Upgrade (1183)	-	110,156	110,156	-	-
Shone Farm Reservoir (1191)	-	300,000	200,000	-	-
Mitchell Lane Pump Station Upgrade (1404)	-	180,000	-	-	-
Mitchell Lane Transfer Pipeline (1401)	-	720,000	-	-	-
West Trunk Sewer Final Phase (1440)	-	174,123	174,000	820,000	-
Plant Energy Efficiency Improvements (1405)	-	260,000	-	-	-
Mark West Creek Diffuser (1400)	-	300,000	-	-	-
Treatment Plant Equip Replace/Upgrades (1197)	18,475	581,125	520,000	64,000	183,500
WR Facility Security Fencing Repair & Upgrade	-	-	25,000	220,000	-
WR Facility Grit Removal System Repair & Upgrade	-	-	-	152,000	-
WR Facility Return Activated Sludge Screening	-	-	-	45,000	230,000
WR Facility Headworks Screening Upgrade	-	-	-	45,000	300,000
WR Facility Influent Wet Well Screen Installation	-	-	-	-	80,000
Records Storage Expansion	-	-	-	15,000	40,000
Corporation Yard Pavement Resurfacing (60% share)	-	-	-	116,000	-
Windsor Rd Sidewalk Gap Closure	-	-	-	-	235,000
TOTAL CAPITAL OUTLAY	$ 18,475	$ 2,849,574	$1,168,352	$ 1,587,000	$ 1,068,500
OTHER FINANCING USES					
4941 Transfer-Out - Water Reclamation Capital Fund	1,674,492	-	-	-	-
TOTAL OTHER FINANCING USES	$ 1,674,492	$ -	$ -	$ -	$ -
TOTAL EXPENSE	$ 1,833,781	$ 3,114,185	$1,341,037	$ 1,749,275	$ 1,191,206

WATER RECLAMATION CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Working Capital	$ (1,252,254)	$ (1,610,387)	$ (2,420,265)	$ (2,399,634)
Estimated Revenue	701,057	418,025	638,818	659,000
Transfers-In	-	-	-	-
Estimated Funds Available	(551,197)	(1,192,362)	(1,781,447)	(1,740,634)
Estimated Expenditures	(66,449)	596,439	-	-
Transfers-Out	1,125,639	631,464	618,187	618,434
Total Est. Expenditures & Transfers-Out	1,059,190	1,227,903	618,187	618,434
Estimated Ending Working Capital	$ (1,610,387)	$ (2,420,265)	$ (2,399,634)	$ (2,359,068)

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ (1,610,387)	$ (2,420,265)	$ (2,399,634)	$ (2,359,068)
Working Capital	$ (1,610,387)	$ (2,420,265)	$ (2,399,634)	$ (2,359,068)

WATER RECLAMATION CAPITAL FUND
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3413 Interest on Investments	33,279	67,266	15,014	-	-
3420 Rental Income	27,498	27,444	28,598	28,818	29,000
CHARGES FOR SERVICES					
3660 Connection Fees	640,280	64,000	374,413	610,000	630,000
TOTAL REVENUES	$ 701,057	$ 158,710	$ 418,025	$ 638,818	$ 659,000

WATER RECLAMATION CAPITAL - 430-82 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ (59,316)	$ 176,952	$ 176,952	$ -	$ -
OTHER FINANCING USES	$ 1,125,639	$ 631,464	$ 631,464	$ 618,187	$ 618,434
CAPITAL OUTLAY	$ (7,132)	$ 501,637	$ 419,487	$ -	$ -
TOTAL	$ 1,059,190	$ 1,310,053	$ 1,227,903	$ 618,187	$ 618,434

DESCRIPTION:

The Water Reclamation Capital Fund supports the construction of new facilities to meet the increased demand, permit compliance or upgrades of current facilities. This fund is supported by capacity fees for the Water Reclamation system.

SIGNIFICANT CHANGES & EXPENDITURES:

Due to the lack of new development over the past several years, the fund does not have a balance to support expansion-related projects. Therefore, over this 2-year budget period, no projects will be proposed, only debt related transfers.

WATER RECLAMATION CAPITAL - 430-82 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4215 Bad Debt	20,476	-	-	-	-
4450 Professional Services	(79,793)	176,952	176,952	-	-
TOTAL MAINTENANCE & OPERATIONS	$ (59,316)	$ 176,952	$ 176,952	$ -	$ -
CAPITAL OUTLAY					
4510 Construction					
Shiloh Road Improvements (0550)	15,244	412,114	412,114	-	-
Eastside Road Storage Project (1192)	-	27,204	5,468	-	-
Keiser Master Plan (Phase 1) (0016)	-	7,848	1,905	-	-
Trunk Sewer Master Plan (1186)	1,134	-	-	-	-
Airport Service Area Disposal (1171)	(23,511)	54,472	-	-	-
TOTAL CAPITAL OUTLAY	$ (7,132)	$ 501,637	$ 419,487	$ -	$ -
OTHER FINANCING USES					
4943 Transfer-Out - Water Rec Operating-Admin	1,125,639	631,464	631,464	618,187	618,434
TOTAL OTHER FINANCING USES	$ 1,125,639	$ 631,464	$ 631,464	$ 618,187	$ 618,434
TOTAL EXPENSE	$ 1,059,190	$ 1,310,053	$ 1,227,903	$ 618,187	$ 618,434

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN WORKING CAPITAL

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Working Capital	$ 4,861,228	$ 4,725,406	$ 5,144,965	$ 4,448,659
Estimated Revenue	6,371,001	6,807,433	6,137,725	6,372,243
Transfers-In	208,845	207,857	189,391	189,943
Estimated Funds Available	11,441,073	11,740,696	11,472,081	11,010,845
Estimated Expenditures	5,859,746	5,737,329	6,152,470	5,865,730
Transfers-Out	855,921	858,401	870,952	855,032
Total Est. Expenditures & Transfers-Out	6,715,667	6,595,730	7,023,422	6,720,761
Estimated Ending Working Capital	$ 4,725,406	$ 5,144,965	$ 4,448,659	$ 4,290,084

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 4,725,406	$ 5,144,965	$ 4,448,659	$ 4,290,084
Working Capital	$ 4,725,406	$ 5,144,965	$ 4,448,659	$ 4,290,084

WATER OPERATING REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	16,088	23,000	23,627	25,725	22,243
3411	Interest on Investments - Trustee	2	-	-	-	-
CHARGES FOR SERVICES						
3680-600	Water Sales - Residential	2,652,124	1,999,800	2,822,170	2,528,087	2,629,991
3680-601	Water Sales - Multi-Family	148,396	141,800	183,613	164,480	171,110
3680-602	Water Sales - Commercial	352,226	347,700	392,199	351,330	365,492
3680-604	Water Sales - Irrigation	294,661	271,800	455,194	407,760	424,197
3680-605	Water Sales - Airport	581,823	568,800	681,408	610,402	635,007
3680-606	Water Sales - Shiloh	226,729	217,700	281,867	252,495	262,673
3680-607	Water Sales - Airport Residential	52,001	52,800	49,461	44,307	46,093
3685-600	Backflow Prevention Fee - Residential	34,690	36,200	34,730	37,098	38,270
3685-602	Backflow Prevention Fee - Commercial	24,554	22,900	23,170	23,468	24,209
3685-604	Backflow Prevention Fee - Irrigation	8,688	9,100	8,333	9,326	9,620
3685-605	Backflow Prevention Fee - Airport	19,994	21,100	17,026	21,624	22,306
3685-606	Backflow Prevention Fee - Shiloh	3,124	3,400	2,785	3,484	3,594
3685-607	Backflow Prevention Fee - Airport Residential	141	-			
3686-600	Water Service Charge - Residential	828,248	853,400	880,895	789,102	820,910
3386-601	Water Service Charge - Multi-Family	15,047	-	16,249	14,556	15,142
3686-602	Water Service Charge - Commercial	309,920	306,100	346,327	310,238	322,743
3686-604	Water Service Charge - Irrigation	59,782	61,700	63,190	56,605	58,887
3686-605	Water Service Charge - Airport	280,765	285,300	298,595	267,480	278,262
3686-606	Water Service Charge - Shiloh	42,812	43,900	35,195	31,528	32,799
3686-607	Water Service Charge - Airport Residential	1,389	1,700	1,819	1,629	1,695
3687	Meter Installation	12,402	600	4,629	4,000	4,000
3688	Fire Flow Test Fee	180	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenue	88	1,200	2,988	3,000	3,000
3802/3807	Insurance/Damage Rebates	19,634	-	398	-	-
3808	SCWA Reimbursement Revenue	114,565	90,000	90,000	90,000	90,000
3840	Late Fee Revenue	40,799	39,500	43,142	40,000	40,000
3841	Gasoline Sales	57,691	37,000	48,423	50,000	50,000
OTHER FINANCING SOURCES						
3900	Contributed Capital	172,440	-	-	-	-
3944	Transfer-In - General Fund	72,016	71,675	71,675	65,307	65,497
3944	Transfer-In - Public Facilities Fund	43,209	43,005	43,005	39,184	39,299
3944	Transfer-In - Water Capital Fund	93,620	93,177	93,177	84,900	85,147
TOTAL REVENUES		$ 6,579,846	$ 5,644,357	$ 7,015,290	$ 6,327,116	$ 6,562,186

WATER OPERATIONS - 440-83 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	14.475	14.475	14.475	11.850	12.000
PERSONNEL	$ 1,487,837	$ 1,509,634	$ 1,462,821	$ 1,244,194	$ 1,295,884
MAINTENANCE & OPERATIONS	$ 1,620,803	$ 2,402,557	$ 2,209,267	$ 1,849,839	$ 1,767,619
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ 28,504	$ 105,618	$ 80,000	$ 151,800	$ 60,000
TOTAL	$ 3,137,144	$ 4,017,809	$ 3,752,088	$ 3,245,833	$ 3,123,503

DESCRIPTION:

The Water Maintenance and Operations budget supports the daily operation of the Town's water system including treatment, storage, distribution and maintenance. Design and operation of the system provides for meeting federal and state enforced Safe Drinking Water Standards as well as hydraulic demands generated by peak use periods and fire protection requirements. The Water Operations budget is funded through water rates.

SIGNIFICANT CHANGES AND EXPENDITURES:

This budget includes a new division, Water Engineering for engineering-related expenditures previously covered under Water Operations and Water Repair and Replacement funds.

This year's budget request includes one new position for an in-house Water Quality Analyst. This position is split between the Water Reclamation Operations fund, the Water Operations fund and a small portion to the General Fund. Having an in-house analyst will allow some compliance and process testing for the water reclamation system and for drinking water to be conducted in-house, and perform monthly reporting to the Regional Water Quality Control Board and Department of Public Health. In addition, this position will assist in the management of the Town's Cross Connection Control Program, customer complaints and coordination with the Water Conservation Coordinator. These activities are currently performed by the Water System Supervisor with assistance from contract project managers. The Water Quality Analyst will provide more responsive customer service and assist in compliance with drinking water regulations, reduce reliance on contract project managers and provide program consistency.

Annual costs for purchases of water from the SCWA aqueduct and the Russian River Diversion Sub-charges which includes Water Management Planning, Watershed Planning, Water Conservation, and Recycled Water are included in this budget. It is estimated that the fiscal year 2013-14 SCWA purchase cost will increase by approximately 5 percent from the previous year. The Town will be negotiating with the SCWA to extend its 1991 agreement for the allocation of SCWA permit water for the Town's Russian River direct diversion. The Town is also working on the acquisition of its own permit with the State Water Resources Control Board for the direct diversion rather than being under the SCWA's permit.

Water production in 2012 increased by approximately 8 percent over the previous year with the warmer weather and improving economy and that increase is consistent with what is being experienced by other water purveyors throughout California.

Funding to implement an asset/facility maintenance management system is carried forward from prior years. The system will be implemented at the Wastewater Treatment Plant first and then for the Water System in fiscal year 2014-15. The management system will allow for:

- Reduction of preventative maintenance programs
- Scheduled maintenance projects deferred
- Training of staff to perform backflow and cross connection inspection
- Implementation of customer complaint management program.

WATER OPERATIONS - 440- 83 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PRESSURE ZONE 1 - Main Water System (010)						
PERSONNEL						
4110	Regular Positions Pay	951,028	991,729	947,168	834,062	851,113
4120	Extra Help Wages	10,089	-	7,161	5,000	5,000
4130	Overtime Pay	11,162	15,000	14,769	3,000	3,000
4139	Standby Pay	40,161	34,000	43,588	7,200	7,200
4150	Fringe Benefits	475,397	468,905	450,135	394,932	429,571
TOTAL PERSONNEL		$ 1,487,837	$ 1,509,634	$ 1,462,821	$ 1,244,194	$ 1,295,884
	Public Works Director	0.150	0.150	0.150	0.000	0.000
	Public Works Manager	0.400	0.400	0.400	0.400	0.400
	Principal Civil Engineer	0.350	0.350	0.350	0.000	0.000
	Associate Engineer	0.250	0.250	0.250	0.000	0.000
	Assistant Engineer	0.200	0.200	0.200	0.000	0.000
	Senior Admin Assistant	0.000	0.000	0.500	0.500	0.500
	Administrative Assistant	0.900	0.900	0.850	0.850	0.850
	Maintenance Technician	0.850	0.850	1.000	0.000	0.000
	Engineering Technician	0.400	0.400	0.400	0.000	0.000
	Maintenance Superintendent	0.500	0.500	0.500	0.000	0.000
	Maintenance Worker II	0.000	0.000	0.250	0.500	0.500
	Management Analyst	0.400	0.400	0.400	0.775	0.775
	Water Quality Analyst	0.000	0.000	0.000	0.150	0.300
	Public Works Inspector	0.250	0.250	0.250	0.000	0.000
	Maintenance Specialist - Streets	0.125	0.125	0.125	0.125	0.125
	Streets Maintenance Supervisor	0.200	0.200	0.200	0.200	0.200
	Water System Operator I	0.000	0.000	2.000	0.990	0.990
	Water System Operator II	0.000	0.000	3.000	4.890	4.890
	Senior Water Systems Operator	0.000	0.000	2.000	1.970	1.970
	Streets Technician	0.375	0.375	0.125	0.000	0.000
	Streets Maintenance Worker	0.125	0.125	0.125	0.000	0.000
	Water Systems Operator	8.000	8.000	0.000	0.000	0.000
	Water Systems Supervisor	1.000	1.000	1.000	0.500	0.500
		14.475	14.475	14.075	11.850	12.000
PRESSURE ZONE 1 - Main Water System (010)						
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	5,746	7,214	4,902	10,300	10,300
4260	Professional Development	555	4,400	3,000	1,175	1,175
4270	Subscription/Memberships	-	-	570	2,650	2,650
4280	Legal Expense	2,313	4,000	3,000	2,000	2,000
4310	Custodial Expense	21	150	-	150	150
4315	Gas, Oil & Diesel	89,614	75,000	75,000	90,000	90,000
4325	Maintenance - Vehicle	14,497	12,000	17,100	17,600	17,600
4330	Maintenance - Equipment	13,914	33,400	33,400	16,500	16,500
4330-440	Maintenance -Equipment Shiloh	1,635	3,000	1,945	-	-
4335	Maintenance - Structures	1,651	5,500	2,900	2,500	2,500
4350	Maintenance - Grounds	-	500	250	250	250
4370	Parts and Supplies	79,026	97,500	81,000	96,700	98,700
4420	Chemicals	3,207	60,000	85,700	57,700	57,700
4425	Computer Expense	-	-	-		-
4435	Operational Expense	80,181	104,850	68,197	95,150	83,950
4445	Permit & Licenses	10,466	15,500	13,000	22,300	14,300
4450	Professional Services	112,226	300,659	200,000	5,000	75,000
4450-100	Professional Services-Project Managers	39,586	65,311	65,000	-	-
4452	Contractual Services	135,053	465,551	300,000	133,800	57,800
4458	Lab Testing and Supplies	13,606	21,000	21,983	38,250	8,250
4465	Property Taxes/Assessments	780	600	784	800	900

WATER OPERATIONS - 440- 83 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4486	Communications	12,831	15,700	15,300	15,700	15,700
4487	Utilities	292,048	350,000	275,000	265,000	265,000
4489	Water Purchases	711,850	760,723	900,000	843,654	843,654
TOTAL MAINTENANCE & OPERATIONS		$ 1,620,803	$ 2,402,557	$ 2,168,031	$ 1,717,179	$ 1,664,079
CAPITAL OUTLAY						
4540	Equipment Acquisition	28,483	41,618	30,000	91,800	-
4540-440	Equipment Acquisition - Shiloh	-	4,000	-	-	-
4580	Structures & Improvements	21	60,000	50,000	60,000	60,000
TOTAL CAPITAL OUTLAY		$ 28,504	$ 105,618	$ 80,000	$ 151,800	$ 60,000
PRESSURE ZONE 2 - Shiloh 1 (020) MAINTENANCE & OPERATIONS						
4139	Standby	-	-	-	7,200	7,200
4330	Maintenance - Equipment	-	-	-	4,000	4,000
4335	Maintenance - Structures	-	-	-	750	750
4350	Maintenance - Grounds	-	-	-	100	100
4370	Parts and Supplies	-	-	-	2,200	2,200
4420	Chemicals	-	-	-	400	400
4435	Operational Expense	-	-	-	9,200	9,200
4450	Professional Services	-	-	-	2,000	2,000
4452	Contractual Services	-	-	-	1,000	1,000
4458	Lab Testing and Supplies	-	-	-	2,080	2,080
4487	Utilities	-	-	-	7,800	7,800
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 29,530	$ 29,530
PRESSURE ZONE 3 - Shiloh 2 (030) MAINTENANCE & OPERATIONS						
4139	Standby	-	-	-	7,200	7,200
4330	Maintenance - Equipment	-	-	-	4,000	4,000
4335	Maintenance - Structures	-	-	-	750	750
4350	Maintenance - Grounds	-	-	-	100	100
4370	Parts and Supplies	-	-	-	1,200	1,200
4435	Operational Expense	-	-	-	9,200	9,200
4450	Professional Services	-	-	-	1,000	1,000
4458	Lab Testing and Supplies	-	-	-	2,080	2,080
4487	Utilities	-	-	-	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 19,530	$ 19,530
PRESSURE ZONE 3A - Mayacama (031) MAINTENANCE & OPERATIONS						
4139	Standby	-	-	-	7,200	7,200
4330	Maintenance - Equipment	-	-	-	600	600
4335	Maintenance - Structures	-	-	-	400	400
4350	Maintenance - Grounds	-	-	-	25	25
4370	Parts and Supplies	-	-	-	200	200
4450-100	Professional Services-Project Managers	-	-	41,236	58,240	29,120
4458	Lab Testing and Supplies	-	-	-	2,080	2,080
4487	Utilities	-	-	-	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ 41,236	$ 62,745	$ 33,625
PRESSURE ZONE 4 - Shiloh 3/4 (040) MAINTENANCE & OPERATIONS						
4139	Standby	-	-	-	7,200	7,200
4330	Maintenance - Equipment	-	-	-	4,000	4,000
4335	Maintenance - Structures	-	-	-	750	750
4350	Maintenance - Grounds	-	-	-	100	100

	WATER OPERATIONS - 440- 83 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4370	Parts and Supplies	-	-	-	1,200	1,200
4435	Operational Expense	-	-	-	9,200	9,200
4450	Professional Services	-	-	-	1,000	1,000
4458	Lab Testing and Supplies	-	-	-	2,080	2,080
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 18,330	$ 18,330
PRESSURE ZONE 5 - VINECREST (050)						
MAINTENANCE & OPERATIONS						
4330	Maintenance - Equipment	-	-	-	600	600
4335	Maintenance - Structures	-	-	-	400	400
4350	Maintenance - Grounds	-	-	-	25	25
4370	Parts and Supplies	-	-	-	200	200
4435	Operational Expense	-	-	-	300	300
4450	Professional Services	-	-	-	1,000	1,000
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 2,525	$ 2,525
TOTAL EXPENSE		$ 3,137,144	$ 4,017,809	$ 3,752,088	$ 3,245,833	$ 3,123,503

WATER TOWN COUNCIL - 440-01 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	1.250	1.250	1.250	1.250
PERSONNEL	$ -	$ 16,491	$ 14,279	$ 21,589	$ 22,879
MAINTENANCE & OPERATIONS	$ -	$ 24,051	$ 13,071	$ 17,727	$ 25,352
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 40,542	$ 27,350	$ 39,316	$ 48,231

DESCRIPTION:

The Town Council consists of five elected Councilmembers, one of whom is chosen by the Council members to serve as Mayor. The Town Council also serves as the Board of Directors for the Town of Windsor Water District and the Windsor Redevelopment Successor Agency.

SIGNIFICANT CHANGES & EXPENDITURES:

The Maintenance and Operations have been increased to reflect training and Council meeting expenses. With regard to election expenses, there are no election expenses in fiscal year 2013-14, but there will be an election in fiscal year 2014-15 as elections are on held even years.

WATER TOWN COUNCIL - 440-01 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	4,500	5,743	7,050	7,050
4150 Fringe Benefits	-	11,991	8,536	14,539	15,829
TOTAL PERSONNEL	$ -	$ 16,491	$ 14,279	$ 21,589	$ 22,879
Town Council	0.000	1.250	1.250	1.250	1.250
	0.000	1.250	1.250	1.250	1.250
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	-	3,125	2,500	3,438	3,438
4270 Subscriptions/Memberships	-	4,388	4,388	4,788	4,913
4280 Legal Expense	-	6,250	4,500	6,000	6,000
4435 Operational Expense	-	2,188	1,200	2,663	2,663
4450 Professional Services	-	1,375	200	-	1,000
4464 Election Expense	-	6,500	58	-	6,500
4486 Communications	-	225	225	838	838
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 24,051	$ 13,071	$ 17,727	$ 25,352
TOTAL EXPENSE	$ -	$ 40,542	$ 27,350	$ 39,316	$ 48,231

WATER TOWN MANAGER - 440-10 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	1.250	1.250	1.000	1.000
PERSONNEL	$ -	$ 179,916	$ 163,165	$ 136,184	$ 139,315
MAINTENANCE & OPERATIONS	$ -	$ 26,046	$ 26,651	$ 17,929	$ 18,331
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 205,962	$ 189,816	$ 154,113	$ 157,646

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of the Town staff and the execution of policies and guidelines established by the Town Council.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has four staff positions including the Town Manager, Town Clerk, Communications Specialist and Administrative Assistant. The staff allocation for the Town Manager's office was revised to reflect the dissolution of redevelopment and the elimination of two positions during the previous two-year budget cycle. Due to a reorganization of staff reflective of the loss of redevelopment funding, the Assistant Town Manager position is not budgeted for fiscal years 2013-14 and 2014-15.

Legal service expenditures are budgeted to account for the proposed Lytton Pomo residential project and negotiations with Sonoma County regarding the landfill disposal system. Legal expenses for these types of projects will continue to be applied to the Town Manager's office budget.

development projects to the General Fund resulting from the dissolution of redevelopment. Economic Development is being managed by the Community Development Department in conjunction with the Town Manager's office; budgets for Economic Development projects and Town marketing/visitor attraction remain in the Town Manager's Office. The Town Manager's Office also manages the contract with the Windsor Chamber of Commerce and Visitors Center.

WATER TOWN MANAGER - 440-10 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	128,725	119,854	95,648	96,073
4120 Extra Help Wages	-	-	400	-	-
4150 Fringe Benefits	-	51,191	42,911	40,536	43,242
TOTAL PERSONNEL	$ -	$ 179,916	$ 163,165	$ 136,184	$ 139,315
Town Manager	0.000	0.250	0.250	0.250	0.250
Assistant Town Manager	0.000	0.250	0.250	0.000	0.000
Town Clerk	0.000	0.250	0.250	0.250	0.250
Communications Specialist	0.000	0.250	0.250	0.250	0.250
Senior Administrative Assistant	0.000	0.250	0.250	0.250	0.250
	0.000	1.250	1.250	1.000	1.000
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	-	2,505	2,505	3,338	3,293
4256 Recruitment	-	6,250	6,250	-	-
4260 Professional Development	-	1,000	1,000	500	500
4270 Subscriptions/Memberships	-	753	753	920	1,310
4280 Legal Expense	-	7,500	7,500	10,000	10,000
4290 Legal Notices	-	500	500	500	500
4355 Office Supplies	-	625	625	750	750
4360 Postage	-	250	250	250	250
4425 Computer Expense	-	188	188	313	300
4435 Operational Expense	-	150	485	300	300
4435 Operational Expense - EOC	-	-	1,735	-	-
4450 Professional Services	-	5,750	250	275	275
4452 Contractual Services	-	-	4,035	-	-
4461 Town Promotion & Special	-	-	-	108	108
4486 Communications	-	575	575	675	745
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 26,046	$ 26,651	$ 17,929	$ 18,331
TOTAL EXPENSE	$ -	$ 205,962	$ 189,816	$ 154,113	$ 157,646

WATER ADMINISTRATIVE SERVICES EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	5.300	5.300	4.850	4.850
PERSONNEL	$ -	$ 482,541	$ 457,719	$ 523,994	$ 538,620
MAINTENANCE & OPERATIONS	$ -	$ 360,731	$ 276,503	$ 285,060	$ 266,915
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ 32,880	$ 11,110	$ -	$ -
TOTAL	$ -	$ 876,152	$ 745,332	$ 809,054	$ 805,535

DESCRIPTION:

The Administrative Services budget is responsible for general management, legal services, property management, utility billing, miscellaneous accounts receivable, fixed assets, and accounting activities of the Water Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

One of the meter reading positions became vacant and was eliminated resulting in the reduction of the number of personnel by .5 FTE.

The addition of the Special Projects Manager for the full fiscal year resulted in the increase to personnel costs.

Computer expense significantly decreased for this budget after the completion of a major hardware and software upgrade in fiscal year 2012-13.

Professional Services decreased after Green House Gas - Energy Alliance Associates was moved 100% to Community Development.

WATER ADMINISTRATIVE SERVICES EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	334,618	312,100	359,893	362,730
4130 Overtime Pay	-	-	19	-	-
4150 Fringe Benefits	-	147,923	145,600	161,601	173,390
4153 Water District Retirees	-	-	-	2,500	2,500
TOTAL PERSONNEL	$ -	$ 482,541	$ 457,719	$ 523,994	$ 538,620
Admin Svc Director	0.000	0.250	0.250	0.250	0.250
Finance Manager	0.000	0.225	0.225	0.250	0.250
Accounting Supervisor	0.000	0.425	0.425	0.425	0.425
Special Projects Manager	0.000	0.000	0.250	0.250	0.250
Meter Reader	0.000	0.575	0.950	0.475	0.475
Senior UB Representative	0.000	1.350	0.850	0.850	0.850
UB Representative	0.000	1.150	0.850	0.850	0.850
Accounting Specialist	0.000	0.250	0.250	0.250	0.250
Administrative Assistant	0.000	0.325	0.250	0.250	0.250
Human Resources Manager	0.000	0.250	0.250	0.250	0.250
Human Resourse Analyst	0.000	0.250	0.250	0.250	0.250
Human Resources Specialist	0.000	0.250	0.500	0.500	0.500
	0.000	5.300	5.300	4.850	4.850
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	27,546	27,546
4220 Bank Charges	-	-	-	43,675	43,675
4250 Meetings, Conf, Trvl, Training	-	5,635	6,810	6,290	6,290
4256 Recruitment	-	11,638	9,308	3,750	3,750
4260 Professional Development	-	1,250	1,250	1,300	1,300
4270 Subscriptions/Memberships	-	1,313	900	879	909
4280 Legal Expense	-	33,750	19,000	7,000	13,250
4360 Postage	-	-	-	13,817	13,817
4365 Printing	-	-	-	9,810	9,810
4425 Computer Expense	-	197,357	175,126	123,897	114,997
4435 Operational Expense	-	21,270	10,660	8,362	8,362
4450 Professional Services	-	81,328	42,976	35,311	20,286
4452 Contractual Services	-	-	3,104	3,000	2,500
4475 Rents & Leases	-	-	420	-	-
4486 Communications	-	7,190	6,950	423	423
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 360,731	$ 276,503	$ 285,060	$ 266,915
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	32,880	11,110	-	-
TOTAL CAPITAL OUTLAY	$ -	$ 32,880	$ 11,110	$ -	$ -
TOTAL EXPENSE	$ -	$ 876,152	$ 745,332	$ 809,054	$ 805,535

WATER ENGINEERING - 440-63 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	1.850	2.100
PERSONNEL	$ -		$ -	$ 239,791	$ 277,870
MAINTENANCE & OPERATIONS	$ -		$ -	$ 592,213	$ 414,900
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ 832,004	$ 692,770

DESCRIPTION:

This portion of the Water Operating budget is for the engineering support to Water Operations, Water Repair & Replacement and Water Capital funds. Engineering support is provided by one principal civil engineer, one associate civil engineer, and two contract project managers. These positions are also partially allocated to the Water Reclamation and Drainage sections of the Water Resources division of Public Works. The Public Works Director is also partially allocated to this fund.

SIGNIFICANT CHANGES & EXPENDITURES:

This is a new operating budget and the costs were previously covered under the Water Operations, Repair and Replacement and Capital funds. This budget includes one new requested position, a Senior Civil Engineer, that is shared with the Water Reclamation Engineering fund. A reduction of one contracted project manager (shared between Water Reclamation and Water funds) will be implemented with the new Senior Engineer. Engineering division workload will continue to be performed by contract project managers and provides for staff augmentation to assist Town staff . Water Engineering personnel will manage approximately $3.0 million in capital projects and $750,000 in engineering studies over the two-year budget period.

In addition to capital projects, engineering staff oversee and implement various programs and activities such as water supply planning, engineering support to operations and maintenance staff, development review, water rates and development impact fee financial planning, water system asset management/repair and replacement.

GOALS FOR FISCAL YEARS 2013-15:

- Complete the Urban Water Management Plan 2015 update
- Implement an Asset/Facility Maintenance Management System
- Acquisition of Russian River water rights for the Town
- Implement the two-year CIP which includes the design and/or construction of the following projects:
  - Shiloh A Tank (1 MG) recoating
  - New 2 MG storage tank design and design of pipeline to connect to the distribution system
  - Rehabilitation or replacement of existing well at Esposti Park (preliminary design)
  - Well field pipeline replacement at the 18-inch transmission main

WATER ENGINEERING - 440-63 EXPENDITURE DETAIL		2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL						
4110	Regular Positions Pay	-	-	-	172,909	197,902
4150	Fringe Benefits	-	-	-	66,882	79,968
TOTAL PERSONNEL		$ -	$ -	$ -	$ 239,791	$ 277,870
	Public Works Director	0.000	0.000	0.000	0.150	0.150
	Principal Civil Engineer	0.000	0.000	0.000	0.250	0.250
	Associate Engineer	0.000	0.000	0.000	0.250	0.250
	Assistant Engineer	0.000	0.000	0.000	0.250	0.250
	Engineering Technician	0.000	0.000	0.000	0.450	0.450
	Public Works Inspector	0.000	0.000	0.000	0.250	0.250
	Senior Civil Engineer	0.000	0.000	0.000	0.250	0.500
		0.000	0.000	0.000	1.850	2.100
MAINTENANCE & OPERATIONS						
4250	Meetings, Conf, Trvl, Training	-	-	-	6,000	6,000
4260	Professional Development	-	-	-	1,400	1,400
4270	Subscriptions/Memberships	-	-	-	1,000	1,000
4280	Legal	-	-	-	47,000	7,000
4450	Professional Services	-	-	-	435,563	332,000
4450-100	Professional Services - Project Managers	-	-	-	101,250	67,500
TOTAL MAINTENANCE & OPERATIONS		$ -	$ -	$ -	$ 592,213	$ 414,900
TOTAL EXPENSE		$ -	$ -	$ -	$ 832,004	$ 692,770

WATER FACILITIES - 440-76 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	2.775	1.290	1.690	1.690
PERSONNEL	$ -	$ 137,138	$ 162,684	$ 163,211	$ 167,304
MAINTENANCE & OPERATIONS	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ 137,138	$ 162,684	$ 163,211	$ 167,304

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Facilities Maintenance Division provides safe and accessible facilities that serve the public and enhance recreational experiences. The Division places among its priorities, strengthening community image and sense of place. The Division monitors operational, maintenance and repair costs for all Town facilities: Town Hall Civic Buildings 300 and 400, Huerta Gymnasium, Windsor Library, a portion of the Town's Corporation Yard, Community Center, Senior Center, Hembree House Cultural Center and several restroom, storage and concession structures located in Town Parks, totaling over 57,000 square feet .

The Facilities Maintenance Division is responsible for the operation, maintenance and repairs of water features such as the Senior Center pool and spa and Town Green fountain. Assigned staff are highly trained and hold Certified Pool Operator Certificates. Additional staff require Playground Safety Certification and are responsible for the maintenance and safety of all playground equipment in Town parks. Staff supervise and assist part-time staff dedicated to Town Green maintenance activities during the event season.

The Facilities Maintenance Division works closely with the Community Development Department, PG&E and the Association of Bay Area Governments in monitoring and implementing an established Energy Efficiency Action Plan. Facilities and Community Development staff also implement facility repairs for compliance with ADA issues identified in the Town's ADA Self Assessment and Transition Plan.

SIGNIFICANT CHANGES & EXPENDITURES:

None

WATER ADMIN FACILITIES - 440-76 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	-	92,541	109,310	109,527	109,729
4150 Fringe Benefits	-	44,597	53,374	53,684	57,575
TOTAL PERSONNEL	$ -	$ 137,138	$ 162,684	$ 163,211	$ 167,304
Facilities Maint Supervisor	0.000	0.150	0.200	0.200	0.200
Parks & Facilities Div Mgr	0.000	0.100	0.100	0.100	0.100
Parks Maintenance Supervisor	0.000	0.100	0.100	0.100	0.100
Senior Maintenence Worker	0.000	0.250	0.250	0.300	0.300
Maintenance Worker II	0.000	0.575	0.300	0.750	0.750
Maintenance Worker I	0.000	1.350	0.200	0.100	0.100
Administrative Assistant	0.000	0.250	0.140	0.140	0.140
	0.000	2.775	1.290	1.690	1.690
TOTAL EXPENSE	$ -	$ 137,138	$ 162,684	$ 163,211	$ 167,304

WATER ADMINISTRATION 440-85 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.025	0.000	0.000	0.000	0.000
PERSONNEL	$ 806,732	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 1,480,019	$ 188,583	$ 222,947	$ 119,431	$ 121,583
OTHER FINANCING USES	$ 855,921	$ 858,401	$ 858,401	$ 870,952	$ 855,032
DEBT SERVICE	$ 179,928	$ 400,948	$ 313,427	$ 369,186	$ 370,219
CAPITAL OUTLAY	$ 7,729	$ 1	$ -	$ -	$ -
TOTAL	$ 3,330,330	$ 1,447,933	$ 1,394,775	$ 1,359,569	$ 1,346,834

DESCRIPTION:

This Administration budget is responsible for insurance premiums, maintenance of vehicles & equipment, leases, communications, utility bills, and debt service of the Water fund.

SIGNIFICANT CHANGES & EXPENDITURES:

Many of the previously reported expenses under this department have been divided between Town Council, Town Manager's Office and Administrative Services departments. Of the expenses that remain under this budget, none have experienced significant changes from previous budget years.

WATER ADMINISTRATION 440-85 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	543,476	-	-	-	-
4120 Extra Help Wages	30	-	-	-	-
4130 Overtime Pay	460	-	-	-	-
4150 Fringe Benefits	262,765	-	-	-	-
TOTAL PERSONNEL	$ 806,732	$ -	$ -	$ -	$ -
Town Council	1.250	0.000	0.000	0.000	0.000
Town Manager	0.250	0.000	0.000	0.000	0.000
Assistant Town Manager	0.250	0.000	0.000	0.000	0.000
Administrative Services Director	0.250	0.000	0.000	0.000	0.000
Finance Manager	0.225	0.000	0.000	0.000	0.000
Accounting Supervisor	0.425	0.000	0.000	0.000	0.000
Town Clerk	0.250	0.000	0.000	0.000	0.000
Facility Supervisor	0.150	0.000	0.000	0.000	0.000
Parks & Facilities Div Mgr	0.100	0.000	0.000	0.000	0.000
Parks Maintenance Supervisor	0.100	0.000	0.000	0.000	0.000
Maintenance Specialist	0.250	0.000	0.000	0.000	0.000
Senior Maintenance Worker	1.125	0.000	0.000	0.000	0.000
Maintenance Worker II	0.575	0.000	0.000	0.000	0.000
Accounting Specialist	1.350	0.000	0.000	0.000	0.000
Accounting Assistant	1.150	0.000	0.000	0.000	0.000
Senior Management Analyst	0.250	0.000	0.000	0.000	0.000
Management Analyst	0.250	0.000	0.000	0.000	0.000
Administrative Specialist	0.250	0.000	0.000	0.000	0.000
Administrative Technician	0.325	0.000	0.000	0.000	0.000
Administrative Assistant	0.250	0.000	0.000	0.000	0.000
	9.025	0.000	0.000	0.000	0.000
MAINTENANCE & OPERATIONS					
4215 Bad Debts	42,309	22,061	17,827	-	-
4220 Bank Charges	28,738	20,500	34,000	-	-
4235 Depreciation & Amortization	1,055,970	-	-	-	-
4245 Insurance Premiums	83,770	99,384	77,891	73,573	74,542
4246 Insurance Claims	-	-	42,393	-	-
4250 Meetings, Conf, Trvl, Training	8,213	625	-	-	-
4256 Recruitment	3,902	-	-	-	-
4260 Professional Development	1,382	-	-	-	-
4270 Subscriptions/Memberships	4,348	-	-	-	-
4280 Legal Expense	19,205	-	-	-	-
4325 Maintenance - Vehicle	857	1,000	533	1,000	1,000
4330 Maintenance - Equipment	10,630	9,625	10,681	10,750	11,933
4360 Postage	16,917	11,863	13,025	-	-
4365 Printing	10,318	8,500	8,210	-	-
4425 Computer Expense	91,798	-	-	-	-
4435 Operational Expense	20,480	-	-	-	-
4435 Operational Expense - EOC	16	375	252	-	-
4450 Professional Services	58,634	-	-	-	-
4475 Rents & Leases	348	-	-	1,248	1,248
4486 Communications	7,391	-	-	9,110	9,110
4487 Utilities	14,794	14,650	18,135	23,750	23,750
TOTAL MAINTENANCE & OPERATIONS	$ 1,480,019	$ 188,583	$ 222,947	$ 119,431	$ 121,583

WATER ADMINISTRATION 440-85 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,893	1	-	-	-
4580 Structures & Improvements	3,836	-	-	-	-
TOTAL CAPITAL OUTLAY	$ 7,729	$ 1	$ -	$ -	$ -
OTHER FINANCING USES					
4944 Transfer-Out - General Fund	48,448	51,355	51,355	69,107	53,220
4944 Transfer-Out - Water Repair & Replace Fund	750,000	750,000	750,000	750,000	750,000
4944 Transfer-Out - Debt Service Fund	57,473	57,046	57,046	51,845	51,812
TOTAL OTHER FINANCING USES	$ 855,921	$ 858,401	$ 858,401	$ 870,952	$ 855,032
DEBT SERVICE					
4225 2012D - Water/Wastewater Corp Yard - Principal	-	-	-	202,500	207,500
4225 2002B Bond - Principal	-	167,500	73,791	-	-
4225 2009 SDWSRF Safe Drinking Water - Principal	-	23,200	23,909	24,511	25,128
4226 2012D - Water/Wastewater Corp Yard - Interest	-	-	96,474	124,037	119,988
4226 2002B Bond - Interest	213,848	190,872	97,163	-	-
4226 2009 SDWSRF Safe Drinking Water - Interest	(34,629)	11,960	14,674	14,072	13,456
4227 2009 SDWSRF Safe Drinking Water - Reserve	-	3,516	3,516	-	-
4459 Fiscal Agent Fees	709	3,900	3,900	4,066	4,147
TOTAL DEBT SERVICE	$ 179,928	$ 400,948	$ 313,427	$ 369,186	$ 370,219
TOTAL EXPENSE	$ 3,330,330	$ 1,447,933	$ 1,394,775	$ 1,359,569	$ 1,346,834

WATER CONSERVATION - 440-86 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.350	1.350	1.350	1.300	1.300
PERSONNEL	$ 143,403	$ 182,114	$ 143,293	$ 150,812	$ 154,378
MAINTENANCE & OPERATIONS	$ 104,706	$ 181,268	$ 179,855	$ 269,510	$ 224,560
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 248,109	$ 363,382	$ 323,148	$ 420,322	$ 378,938

DESCRIPTION:

The Water Conservation budget provides funding for the development and continued operation of the Town's water demand management programs, which are an integral component of the Town's long term water supply plan. The major program currently underway is the Pay-As-You-Save (PAYS) program. Other programs include elements like rebate incentives for high efficiency toilets, urinals, clothes washers, and turf grass removal, water saving fixture give-a-ways like faucet aerators and showerheads, water use efficiency social marketing campaigns, and other education programs targeting the general public, businesses, schools, and staff.

SIGNIFICANT CHANGES & EXPENDITURES:

Operational Expense increased by $82,000 covering the PAYS landscape rebate in both years.

Legal increased by $9,000 in fiscal year 2013-14 covering the PAYS contract negotiations.

Professional Services increased by $60,000 covering the Water Conservation Plan development, public outreach with Data Instincts and Daily Acts in fiscal year 2013-14 and $25,000 in fiscal year 2014-15.

WATER CONSERVATON - 440-86 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	98,157	122,081	96,244	102,376	102,479
4150 Fringe Benefits	45,245	60,033	47,049	48,436	51,898
TOTAL PERSONNEL	$ 143,403	$ 182,114	$ 143,293	$ 150,812	$ 154,378
Maintenance Worker	0.050	0.050	0.000	0.000	0.000
Meter Reader	0.050	0.050	0.100	0.050	0.050
Accounting Supervisor	0.050	0.050	0.050	0.050	0.050
Senior UB Representative	0.100	0.100	0.100	0.100	0.100
UB Representative	0.100	0.100	0.100	0.100	0.100
Water Conservation Program Coordinator	1.000	1.000	1.000	1.000	1.000
	1.350	1.350	1.350	1.300	1.300
MAINTENANCE & OPERATIONS					
4250 Meetings, Conf, Trvl, Training	793	1,000	910	1,560	1,560
4260 Professional Development	795	1,000	705	1,050	1,050
4270 Subscriptions/Memberships	-	3,000	2,900	3,000	3,000
4280 Legal Expense	2,177	1,500	13,350	10,500	3,150
4325 Vehicle Maintenance	140	1,000	500	1,000	1,000
4360 Postage	51	4,000	3,500	4,150	4,150
4435 Operational Expense	87,433	153,500	138,500	171,750	169,150
4450 Professional Services	12,853	15,000	18,800	75,000	40,000
4475 Rents & Leases	-	768	-	-	-
4486 Communications	463	500	690	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS	$ 104,706	$ 181,268	$ 179,855	$ 269,510	$ 224,560
TOTAL EXPENSE	$ 248,109	$ 363,382	$ 323,148	$ 420,322	$ 378,938

WATER REPAIR & REPLACEMENT FUND SUMMARY

ANALYSIS OF CHANGE IN WORKING CAPITAL

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Working Capital	$ 3,548,209	$ 4,148,754	$ 2,105,846	$ 1,789,281
Estimated Revenue	24,080	12,704	10,529	8,946
Transfers-In	750,000	750,000	750,000	750,000
Estimated Funds Available	4,322,289	4,911,458	2,866,375	2,548,227
Estimated Expenditures	59,588	2,805,612	1,077,094	318,326
Transfers-Out	113,947	-	-	-
Total Est. Expenditures & Transfers-Out	173,535	2,805,612	1,077,094	318,326
Estimated Ending Working Capital	$ 4,148,754	$ 2,105,846	$ 1,789,281	$ 2,229,901

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 4,148,754	$ 2,105,846	$ 1,789,281	$ 2,229,901
Working Capital	$ 4,148,754	$ 2,105,846	$ 1,789,281	$ 2,229,901

WATER REPAIR & REPLACEMENT FUND REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	24,080	24,848	12,704	10,529	8,946
OTHER FINANCING SOURCES						
3944	Transfer-In - Water Administration	750,000	750,000	750,000	750,000	750,000
TOTAL REVENUES		$ 774,080	$ 774,848	$ 762,704	$ 760,529	$ 758,946

WATER REPAIR & REPLACEMENT - 442-83 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.400	0.400	0.400	0.400	0.400
PERSONNEL	$ 34,829	$ 57,609	$ 35,220	$ 57,190	$ 58,174
MAINTENANCE & OPERATIONS	$ 50,035	$ 158,241	$ 88,657	$ 154,204	$ 61,552
OTHER FINANCING USES	$ 113,947	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ (25,276)	$ 3,261,202	$ 2,681,735	$ 865,700	$ 198,600
TOTAL	$ 173,535	$ 3,477,052	$ 2,805,612	$ 1,077,094	$ 318,326

DESCRIPTION:

The Repair and Replacement Fund is used for the replacement of equipment, vehicles, and infrastructure in the Water system. The Water system includes facilities for the treatment, conveyance and distribution of water to customers.

SIGNIFICANT CHANGES & EXPENDITURES:

Several projects are planned to replace and enhance the reliability of the water system. The tank recoating project has been an ongoing large maintenance project with one tank left to recoat during the Town's tank recoating program. As part of the Information Technology program, the purchase of document scanners is included in this budget. This purchase will allow staff to archive files as electronic files.

GOALS FOR FISCAL YEARS 2013-15:

- Water Meter Replacement Program
- Water Reservoir Tank Recoating
- New Supply Well at Esposti (Pre-Design Phase)
- Well Field Pipeline Replacement
- New Pipeline to Tank (Pre-Design Phase)
- Tank Site Security

WATER REPAIR & REPLACEMENT - 442-83 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
4110 Regular Positions Pay	24,562	40,981	25,184	41,839	41,839
4150 Fringe Benefits	10,267	16,628	10,036	15,351	16,335
TOTAL PERSONNEL	$ 34,829	$ 57,609	$ 35,220	$ 57,190	$ 58,174
Principal Civil Engineer	0.200	0.200	0.200	0.200	0.200
Associate Engineer	0.200	0.200	0.200	0.200	0.200
	0.400	0.400	0.400	0.400	0.400
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	400	400
4425 Computer Expense	-	-	-	11,500	-
4435 Operational Expense	-	-	-	6,500	-
4450 Professional Services	12,777	3,229	3,229	-	-
4450 Professional Services-Project Managers	37,258	155,012	85,428	122,304	61,152
4452 Contract Services	-	-	-	13,500	-
TOTAL MAINTENANCE & OPERATIONS	$ 50,035	$ 158,241	$ 88,657	$ 154,204	$ 61,552
OTHER FINANCING USES					
4944 Transfer Out - Water Operating Fund	$ 113,947	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING USES	$ 113,947	$ -	$ -	$ -	$ -
CAPITAL OUTLAY					
4570 Mobile Equipment & Vehicle Acquisition	-	58,474	35,252	35,000	-
4510 Construction					
Geographic Information System (GIS) (1446)	-	75,000	75,000	-	-
Document Scanner System	-	50,000	-	-	-
Off River Water Supply (1143)	-	33,988	1,918	-	-
Water Meter Replacement Program (1189)	15,802	810,698	810,698	-	-
Water Tank Recoating (1188)	-	1,339,590	1,339,590	515,000	-
New Supply Well at Esposti	-	-	-	-	158,600
Well Field Pipeline Replacement (1302)	-	202,500	30,000	137,500	-
Construct Parallel Pipe @ Russian Rr Well Field (1303)	-	306,000	-	35,200	-
Bell Road Water Main Connection (1304)	-	173,875	178,199	-	-
Tank Site Security	-	-	-	75,000	-
PW Corp Yard/Civic Center Pavement Maint.	-	-	-	53,000	-
Records Storage Expansion	-	-	-	15,000	40,000
Highway 101/Airport Blvd Interchange (1305)	(41,078)	211,078	211,078	-	-
TOTAL CAPITAL OUTLAY	$ (25,276)	$ 3,261,202	$ 2,681,735	$ 865,700	$ 198,600
TOTAL EXPENSE	$ 173,535	$ 3,477,052	$ 2,805,612	$ 1,077,094	$ 318,326

WATER CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN WORKING CAPITAL

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Working Capital	$ 4,759,330	$ 4,743,605	$ 4,638,716	$ 4,169,137
Estimated Revenue	260,594	167,205	347,194	354,846
Transfers-In	-	-	-	-
Estimated Funds Available	5,019,924	4,910,810	4,985,910	4,523,983
Estimated Expenditures	124,207	178,917	731,873	1,374,069
Transfers-Out	152,113	93,177	84,900	85,147
Total Est. Expenditures & Transfers-Out	276,319	272,094	816,773	1,459,216
Estimated Ending Working Capital	$ 4,743,605	$ 4,638,716	$ 4,169,137	$ 3,064,766

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Contigencies	$ 4,743,605	$ 4,638,716	$ 4,169,137	$ 3,064,766
Working Capital	$ 4,743,605	$ 4,638,716	$ 4,169,137	$ 3,064,766

WATER CAPITAL FUND REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3413 Interest on Investments	135,267	216,684	23,718	23,194	20,846
CHARGES FOR SERVICES					
3660 Connection Fees	125,327	33,700	119,253	324,000	334,000
3361 Front Footage Fee	-	-	24,234	-	-
TOTAL REVENUES	$ 260,594	$ 250,384	$ 167,205	$ 347,194	$ 354,846

WATER CAPITAL - 460 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.500	0.500	0.300	0.300	0.300
PERSONNEL	$ 37,167	$ 48,309	$ 36,241	$ 48,573	$ 49,369
MAINTENANCE & OPERATIONS	$ -	$ 34,944	$ -	$ 300	$ 300
OTHER FINANCING USES	$ 152,113	$ 93,177	$ 93,177	$ 84,900	$ 85,147
CAPITAL OUTLAY	$ 87,039	$ 353,981	$ 142,676	$ 683,000	$ 1,324,400
TOTAL	$ 276,319	$ 530,411	$ 272,094	$ 816,773	$ 1,459,216

DESCRIPTION:

The Water Capital Fund supports the construction of new facilities to meet increased demands, water quality regulations and system upgrades. This fund is supported by capacity fees for the water system.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town completed the Water Master Plan in 2011. Funding for capital projects identified in the master plan is included in this budget request. Contract project managers will continue to assist Town staff with the management and implementation of the projects.

GOALS FOR FISCAL YEARS 2013-15 INCLUDE:

- Well Field Pipeline Replacement
- Construct Pipeline to New Storage Tank
- New Supply Well at Espoti
- New 2 Million Gallon Storage Tank
- Records storage expansion

WATER CAPITAL - 460-83 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
PERSONNEL					
4110 Regular Positions Pay	27,190	34,832	26,414	35,687	35,687
4150 Fringe Benefits	9,977	13,477	9,827	12,886	13,683
TOTAL PERSONNEL	$ 37,167	$ 48,309	$ 36,241	$ 48,573	$ 49,369
Public Works Director	0.100	0.100	0.100	0.100	0.100
Principal Civil Engineer	0.200	0.200	0.100	0.100	0.100
Associate Engineer	0.200	0.200	0.100	0.100	0.100
	0.500	0.500	0.300	0.300	0.300
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	300	300
4450 Professional Services	-	34,944	-	-	-
TOTAL MAINTENANCE & OPERATIONS	$ -	$ 34,944	$ -	$ 300	$ 300
CAPITAL OUTLAY					
4510 Construction					
Off River Water Supply (1143)	-	26,762	4,818	-	-
Urban Water Management Plan (1201)	475	-	-	-	-
Water Master Plan CEQA Review (1300)	85,025	70,603	70,603	-	-
Shiloh Road Improvements (0550)	1,540	36,755	37,255	-	-
New Supply Well at Esposti	-	-	-	-	451,400
Well Field Pipeline Replacement (1302)	-	67,500	30,000	-	-
Construct Pipeline to New Storage Tank	-	102,000	-	110,000	-
North Old Redwood Hwy. Water Main (1306)	-	50,361	-	-	-
New 2 Million Gallon Storage Tank	-	-	-	573,000	873,000
TOTAL CAPITAL OUTLAY	$ 87,039	$ 353,981	$ 142,676	$ 683,000	$ 1,324,400
OTHER FINANCING USES					
4946 Transfer-Out - Water Operating Fund	152,113	93,177	93,177	84,900	85,147
TOTAL OTHER FINANCING USES	$ 152,113	$ 93,177	$ 93,177	$ 84,900	$ 85,147
TOTAL EXPENDITURE	$ 276,319	$ 530,411	$ 272,094	$ 816,773	$ 1,459,216

SUCCESSOR AGENGY FUNDS

SUCCESSOR AGENCY TO WINDSOR RDA
CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN NET ASSETS

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Net Assets	$ -	$ 11,125,766	$ 496,176	$ 496,176
Estimated Revenue	74,491	285,950	1,798,458	1,752,710
Transfers-In	11,947,575	55,716	-	-
Estimated Funds Available	12,022,066	11,467,432	2,294,634	2,248,886
Estimated Expenditures	226,061	250,000	250,000	250,000
Transfers-Out	670,240	10,721,256	1,548,458	1,502,710
Total Est. Expenditures & Transfers-Out	896,300	10,971,256	1,798,458	1,752,710
Estimated Ending Net Assets	$ 11,125,766	$ 496,176	$ 496,176	$ 496,176

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for the Dissolution of the Agency	$ 11,125,766	$ 496,176	$ 496,176	$ 496,176
Net Assets Held in Trust	$ 11,125,766	$ 496,176	$ 496,176	$ 496,176

SUCCESSOR AGENCY TO WINDSOR RDA
CAPITAL FUND REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	72,991	-	-	-	-
PROPERTY TAX						
3070	Property Tax Trust Fund	-	-	285,950	1,798,458	1,752,710
OTHER FINANCING SOURCES						
3998	Miscellaneous Revenues	1,500	-	-	-	-
3998	Transfer-In - Dissolution	11,947,575	-	-	-	-
3981	Transfer-In - General Fund	-	-	48,467	-	-
3981	Transfer-In - L & L - Zone 4	-	-	7,249	-	-
TOTAL REVENUES		$ 12,022,066	$ -	$ 341,666	$ 1,798,458	$ 1,752,710

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATIONS	$ 226,061	$ 292,858	$ 250,000	$ 250,000	$ 250,000
OTHER FINANCING USES	$ 670,240	$ -	$ 10,721,256	$ 1,548,458	$ 1,502,710
CAPITAL OUTLAY	$ -	$ 17,511	$ -	$ -	$ -
TOTAL	$ 896,300	$ 310,369	$ 10,971,256	$ 1,798,458	$ 1,752,710

DESCRIPTION:

This fund is used to account for the assets transferred from the former Redevelopment Agency.

The successor agency ("Successor Agency") is a separate legal entity of the Town created as a result of the dissolution of the former Redevelopment Agency (RDA). The Successor Agency is responsible for winding down the dissolved RDA's affairs, including making payments due for enforceable obligations such as bond debt and performing obligations required pursuant to enforceable obligations, disposing of the dissolved RDA's assets and remitting unencumbered balances of the dissolved RDA to the County Auditor-Controller for distribution to the affected taxing entities.

SIGNIFICANT CHANGES & EXPENDITURES:

The sole purpose of this budget the administer the dissolution of the former Agency. All expenditures must be approved by the State Department of Finance as an approved obligation prior to disbursement. The approval is done via the semi-annual Recognized Obligation Payment Schedule.

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811 EXPENDITURE DETAIL	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4110 General Administration	104,234	200,767	199,866	230,000	230,000
4235 Depreciation & Amortization	41,146	-	-	-	-
4250 Meetings, Conf, Travel & Training	12	-	-	-	-
4280 Legal Expense	15,669	12,500	20,000	10,000	10,000
4360 Postage	-	-	19	-	-
4425 Computer Expense	-	16,084	-	-	-
4435 Operational Expense	-	24,233	115	-	-
4450 Professional Services	65,000	39,274	30,000	10,000	10,000
TOTAL MAINTENANCE & OPERATIONS	$ 226,061	$ 292,858	$ 250,000	$ 250,000	$ 250,000
CAPITAL OUTLAY					
4510 Capital Projects	-	55,134	17,511	-	-
TOTAL CAPITAL	$ -	$ 55,134	$ 17,511	$ -	$ -
OTHER FINANCING USES					
4998 Transfer Out - County	44,196	-	9,175,447	-	-
4901 Transfer Out - Debt Retirement	626,044	-	1,545,809	1,548,458	1,502,710
TOTAL OTHER FINANCING USES	$ 670,240	$ -	$ 10,721,256	$ 1,548,458	$ 1,502,710
TOTAL EXPENDITURES	$ 896,300	$ 347,992	$ 10,988,767	$ 1,798,458	$ 1,752,710

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Fund Balance	$ -	$ 368,690	$ 376,654	$ 376,674
Estimated Revenue	368,690	7,964	20	20
Transfers-In	-	-	-	-
Estimated Funds Available	368,690	376,654	376,674	376,694
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 368,690	$ 376,654	$ 376,674	$ 376,694

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for Housing	$ 368,690	$ 376,654	$ 376,674	$ 376,694
Fund Balance	$ 368,690	$ 376,654	$ 376,674	$ 376,694

HOUSING AGENCY
REVENUE SUMMARY

		2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest on Investments	-	-	18	20	20
OTHER FINANCING SOURCES						
3998	Miscellaneous Revenues	368,690	-	7,946	-	-
TOTAL REVENUES		$ 368,690	$ -	$ 7,964	$ 20	$ 20

HOUSING AGENCY - 821 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES	$ -	$ -	$ -	$ -	$ -
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

The fund is used to account for housing assets transferred from the former RedevelopmentAgency.

SIGNIFICANT CHANGES & EXPENDITURES:

No expenditures are currently budgeted in this fund. Until the Successor Agency to the Town of Windsor Redevelopment Agency receives the Finding of Completion from the State of California Department of Finance, no funds may be spent from this fund.

SUCCESSOR AGENCY TO WINDSOR RDA
DEBT RETIREMENT FUND SUMMARY

ANALYSIS OF CHANGE IN NET ASSETS

	2011-2012	2012-2013	2013-2014	2014-2015
Estimated Beginning Net Assets	$ -	$ (64,046)	$ (56,551)	$ (51,849)
Estimated Revenue	-	-	-	-
Transfers-In	626,044	1,545,809	1,548,453	1,502,710
Estimated Funds Available	626,044	1,481,763	1,491,902	1,450,861
Estimated Expenditures	100,341	570,093	577,830	525,955
Transfers-Out	589,749	968,221	965,921	967,521
Total Est. Expenditures & Transfers-Out	690,090	1,538,314	1,543,751	1,493,476
Estimated Ending Net Assets	$ (64,046)	$ (56,551)	$ (51,849)	$ (42,615)

EXPLANATION OF RESERVES

	2011-2012	2012-2013	2013-2014	2014-2015
Reserved for the Retirement of Debt	$ (64,046)	$ (56,551)	$ (51,849)	$ (42,615)
Net Assets Held in Trust	$ (64,046)	$ (56,551)	$ (51,849)	$ (42,615)

SUCCESSOR AGENCY TO WINDSOR RDA
DEBT RETIREMENT
REVENUE SUMMARY

	2011-12 ACTUAL REVENUE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
OTHER FINANCING SOURCES					
3981 Transfer-In - Successor Agency	626,044	-	1,545,809	1,548,453	1,502,710
TOTAL REVENUES	$ 626,044	$ -	$ 1,545,809	$ 1,548,453	$ 1,502,710

SUCCESSOR AGENCY TO WINDSOR RDA - DEBT RETIREMENT - 831 EXPENDITURE SUMMARY	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.000	0.000	0.000	0.000	0.000
PERSONNEL	$ -	$ -	$ -	$ -	$ -
MAINTENANCE & OPERATION	$ 100,341	$ 587,438	$ 570,093	$ 577,830	$ 525,955
OTHER FINANCING USES	$ 589,749	$ 1,985,246	$ 968,221	$ 965,921	$ 967,521
CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 690,090	$ 2,572,684	$ 1,538,314	$ 1,543,751	$ 1,493,476

DESCRIPTION:

This fund is used to account for bonds and loans payable transferred from the former redevelopment agency.

SIGNIFICANT CHANGES & EXPENDITURES:

The sole purpose of this budget is the payment of the debts of the former Redevelopment Agency. All expenditures must be approved by the State Department of Finance as an approved obligation prior to disbursement. The approval is done via the semi-annual Recognized Obligation Payment Schedule.

The negative Net Assets accounts for annual accrued interest not yet transferred from the Capital Fund.

SUCCESSOR AGENCY TO WINDSOR RDA - DEBT RETIREMENT - 831 EXPENDITURE DETAIL	2011-12 ACTUAL EXPENSE	2012-13 AMENDED BUDGET	2012-13 ESTIMATE TO 6/30/13	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
DEBT SERVICE					
4225 Principal - 1998 Tax Allocation Bond	-	165,000	165,000	175,000	125,000
4225 Principal - 2004 Tax Allocation Bond	-	220,000	220,000	230,000	235,000
4226 Interest - 1998 Tax Allocation Bond	26,619	49,525	44,367	39,788	41,056
4226 Interest - 2004 Tax Allocation Bond	73,264	143,063	138,184	133,043	124,899
4459 Fiscal Agent Fees	458	9,850	2,542	-	-
TOTAL DEBT SERVICE	$ 100,341	$ 587,438	$ 570,093	$ 577,830	$ 525,955
OTHER FINANCING USES					
4983 Base Rental Payment Reimbursement	-	1,985,246	968,221	965,921	967,521
4998 CalHFA/Burbank	589,749	-	-	-	-
TOTAL OTHER FINANCING USES	$ 589,749	$ 1,985,246	$ 968,221	$ 965,921	$ 967,521
TOTAL EXPENDITURES	$ 690,090	$ 2,572,684	$ 1,538,314	$ 1,543,751	$ 1,493,476

BUDGET REFERENCE INFORMATION

Glossary of Financial and Budget Terms
Town of Windsor

Adopted Budget
Appropriations adopted by the Town Council.

Adoption
Formal action by the Town Council, which sets the spending plan for the fiscal year.

Appropriation
An authorization made by the Council, which permits the Town to incur obligations and to make expenditures of resources.

Appropriation Limitation
Imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation. Not all revenues are restricted by the limit; only those which are referred to as "proceeds of taxes." Some examples of proceeds of taxes are sales tax, property tax, and business license tax.

Assessed Valuation
A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, the County for the secured and unsecured property tax rolls establishes assessed value; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal year 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

Audit
Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the Town's financial statements present fairly the Town's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the Town's internal controls as well as recommending improvements to the Town's financial management practices.

Bonds
A form of borrowing (debt financing) which reflects a written promise from the Town to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Balance Sheet
A statement presenting the financial position of an entity by disclosing its assets, liabilities and fund equities as of specific date.

Budget
A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services, goals and objectives. The Town of Windsor uses a financial plan covering two fiscal years, with actual budget appropriations made annually.

Budget Amendment
The Town Council has the sole responsibility for adopting the Town's budget, and may amend or supplement the budget at any time after adoption by majority vote. The Town Manager has the authority to approve administrative adjustments to the budget as long as those changes are to transfer appropriations from one line item to another within a departmental/activity budget.

Budget Calendar
The schedule of budget preparations, hearings and adoption of annual budget.

Budget Policies
General and specific guidelines that govern financial plan preparation and administration.

Capital Improvement Plan (CIP)
A five-year plan providing for maintaining or replacing existing public facilities and assets and for building or acquiring new ones.

Capital Projects Fund
A fund created to account for the capital improvement projects planned by the Town of Windsor. Capital Project Funds include: Traffic Mitigation, Park Development and Drainage Mitigation Funds.

Certificates of Participation
Form of lease-purchasing financing used to construct or acquire capital facilities and equipment.

Contingency
A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contract/Professional Services
Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, maintenance agreements, and professional consulting services.

Deficit
The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Debt Financing
Borrowing funds as needed and pledging future revenues to make current expenditures. The Town of Windsor uses debt financing for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

Debt Instrument
Methods of borrowing funds, including general obligation bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation, and assessment district bonds.

Debt Service
Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

Debt Service Fund
This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest. (See Fund)

Deficit
Either the excess of entity's liabilities over its assets, or the excess of expenditures or expenses over revenues during a single accounting period.

Department
A major organizational unit of the Town, which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area.

Depreciation
Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Encumbrances
Obligations in the form of purchase orders or contract commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is recorded.

Enterprise Funds
The fund type is used to account for operations that are financed and operated in a manner similar to private sector enterprises and it is the intent of the Town that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. The Town accounts for the Water Reclamation and Water operations as Enterprise Funds. (See Fund.)

Expenditure
The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Fiscal Year
The beginning and ending period for recording financial transactions. The Town has specified July 1 to June 30 as its fiscal year.

Fixed Assets
Assets of long-term nature such as land, buildings, machinery, furniture and other equipment, with an expected life in excess of three years and an acquisition cost in excess of $5,000.

Fringe Benefits
These include employee retirement, social security, health, dental, life insurance, workers' compensation, uniforms, and deferred compensation plans.

Fund
An accounting entity that records all financial transactions for specific activities or government functions. The six generic fund types used by the Town are: General Fund, Special Revenue, Debt Service, Capital Project, Enterprise, Internal Service, and Trust & Agency Funds.

Fund Balance
Also known as financial position, fund balance for governmental fund types is the excess of fund assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. For the enterprise funds, this term is used interchangeably with "working capital", a comparable (although not exact) financial position concept as fund balance. (See Working Capital)

GAAP
Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund
The primary operating fund of the Town, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. (See Fund)

Line Item Budget
A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. The Town uses a line item budget to maintain and record for financial reporting and control purposes.

Interfund Transfers
The movement of monies between funds of the same governmental entity.

Intergovernmental Grant
A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from State and Federal governments. Grants are usually made for specified purposes.

Internal Service Fund
A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investment Revenue
Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Modified Cash Basis
Tracks the balances of cash and short-term receivables. Used to budget for Utilities Operation and Capital Funds.

Non-Department
Refers to an expenditure budget that covers items related to the entity as a whole that cannot be easily allocated to the various programs.

Object of Expenditure
An expenditure classification, referred to the lowest and most detailed level of classification, such as utilities, office supplies and contract services.

Operating Budget
The portion of the budget that pertains to daily operations providing basic governmental services.

Other Financing Sources
Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in.

Other Financing Uses
Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent.

Program
An activity, or division, within a department that furthers the objectives of the Town Council, by providing services or a product.

Proposed Budget
Appropriations requested of Council after review by the Town Manager.

Rating
The credit worthiness of a municipality as evaluated by independent agencies.

Reserve
An account used to indicate that a portion of a fund's balance is legally restricted for specific

purpose or designated by Council and is, therefore, not available for general appropriation.

Revenue Bonds
Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest.

Revenues
Increases in the net current assets of a governmental fund type from other than expenditure refunds, debt issue proceeds and inter-fund transfers.

Resolution
A special or temporary order of a legislative body: an order of a legislative body requiring less legal formality that an ordinance or statute.

Resources (sources)
Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings
The proprietary fund equivalent of accumulated equity. Working capital (current assets less current liabilities) can be used to finance budgetary expenditures for proprietary funds (Internal Service and Enterprise Funds).

Risk Management
All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Special Assessment
A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Assessment Bonds
Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as special assessment bonds. If, in addition to the assessments, the full faith and credit of the government are pledged, they are known as general obligation special assessment bonds. The Town does not have any general obligation special assessment bonds at this time.

Special Revenue Funds
This fund type is used to account for the proceeds from specific revenue sources (other than trusts or capital funds) that are legally restricted to expenditures for specific purposes. (See Fund)

Subventions
Revenues collected by the State (or other level of government), which are allocated to the Town on a formula basis. The major subventions received by the Town of Windsor from the State of

California include motor vehicle in-lieu and gasoline taxes.

Tax Allocation Bonds
Bonds sold to fund capital projects, whereby property tax revenues secure principal and interest payments.

Taxes
Compulsory charges levied by government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does this term include charges for services rendered only to those paying such charges.

Trust and Agency Funds
Also known as Fiduciary Fund types, these funds are used to account for assets held by the Town in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the Town include expendable trust and agency funds. Expendable trust funds are accounted for in the same manner as Governmental Funds (general, special revenues, debt service, and capital project funds). Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Working Capital
Also known as financial position in private sector accounting and in enterprise fund accounting in the public sector, working capital is the excess of current assets over current liabilities. For the enterprise funds, this term is used interchangeably with "fund balance", a comparable (although not exact) financial position concept in the governmental fund types.

Adopted Financial Management Policies
Town of Windsor

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General Financial Goals

The general financial goals of the Town of Windsor are:

1. To maintain a financially viable Town that provides an adequate level of municipal services.

2. To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes.

3. To maintain and enhance the sound fiscal condition of the Town.

Budget Policies

1. The Town will adopt a balanced budget by June 30 preceding the budget period.

2. The Town will prepare a budget calendar no later than December 1 of the year preceding the budget period.

3. The Town will use a budget development process that emphasizes long-range planning and effective program management. The budget process will:

    a. Reinforce the importance of long-range planning in managing the Town's fiscal affairs.
    b. Focus on developing and budgeting for the accomplishment of significant goals.
    c. Establish realistic timeframes for achieving goals.
    d. Create a proactive budget that provides for stable operations and assures the Town's long-term fiscal health.
    e. Promote orderly spending patterns.

4. During the budget development process, the existing base budget will be thoroughly examined to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.

5. The Town will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.

6. The Town will strive to support current operating expenditures, including debt service, with current revenues.

7. The Town will forecast its revenues and expenditures for each of the succeeding five years and will update this forecast at least annually.

8. The status of major program goals will be formally reported to the Town Council on a periodic, ongoing basis.

9. The Town Council will review and amend appropriations, if necessary, on a periodic, ongoing basis.

10. The Town will strive to preserve the spending of undesignated fund balance for capital improvement projects, or other "one-time" non-recurring expenditures.

11. Unspent, unencumbered operating and capital improvement program appropriations will lapse at the end of the budget period. Requests for lapsed program appropriations may be resubmitted for inclusion in a subsequent budget period.

General Revenue Policies

1. The Town will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

2. To emphasize and facilitate long-range financial planning, the Town will maintain current projections of revenues for the succeeding five years.

3. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue estimates adopted by the Town Council must be conservative.

4. The Town will annually review the General Fund operating position (revenues less expenditures) to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance expenses, the Town will evaluate all viable options.

5. User fees will be reviewed and updated on a periodic basis to recover the full cost of services provided, except when the Town Council determines that a subsidy from the General Fund is within the cost recovery policy adopted by the Council.

6. The Town Council recognizes that generally accepted accounting principles for state and local governments discourage the earmarking of General Fund revenues and, accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the Town's management of its fiscal affairs.

Utility Rates and Fees

1. The Town will set utility rates and user fees at levels that fully cover the total direct and indirect costs of the activity. Indirect costs include the costs of operations, capital outlay, debt service and annual depreciation of capital assets.

2. The Town will review and adjust utility rates and user charges as required to ensure that they remain appropriate and equitable.

Investment Policies

1. The Administrative Services Director will annually submit an investment policy to the Town Council for review and adoption.

2. The Administrative Services Director will invest the Town's monies in accordance with applicable law and adopted investment policies and direct the investment of bond or note monies on deposit with a trustee or fiscal agent in accordance with the applicable indenture or issuance document.

Expenditure Policies

1. The Town will maintain a level of expenditures that will provide for the public well-being and safety of the residents of the community.

2. The Town will provide a level of expenditures that will maintain the public assets.

3. The Town will maintain purchasing methods and procedures, in accordance with law, that will secure the lowest price consistent with the quality desirable for the use intended and the needs of the Town.

Equipment Replacement Funds

1. The Town will maintain a General Fund Equipment Replacement Fund and a Utilities Equipment Replacement Fund to provide for the timely replacement of vehicles and other short-lived capital equipment.

2. The annual contribution to these funds will generally be based on the annual use allowance, which is determined based on the estimated life of the vehicles or equipment to be replaced and their original purchase costs.

3. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Replacement Funds.

Capital Improvement Program

1. The Town will develop a five-year capital improvement program (CIP) each budget cycle.

2. The Town will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal in the CIP before it is submitted to the Town Council for approval.

3. The Town will coordinate the development of the CIP with the development of the operating budget.

4. Construction projects and equipment purchases that cost $25,000 or more will be included in the CIP. Minor capital outlays of less than $25,000 will be included in the operating program budgets.

5. The Town will make all capital improvements in accordance with an adopted and funded CIP.

6. Cost tracking procedures for current-period components of the CIP will be implemented and updated quarterly to ensure project completion within budget and established timelines.

Fund Balance Designations and Reserves

1. The Town will maintain a fund or working capital balance in the General Fund of at least 25 percent of General Fund operating expenditures. The primary purpose of this fund balance designation is to protect the Town's essential service programs and funding requirements during periods of economic downturn or of unforeseen catastrophic costs. Additionally, a designation of 25 percent is considered the minimum level necessary to maintain the Town's credit worthiness.

2. The Town will establish a General Fund designation equal to the General Fund's estimated non-current portion of employee compensated absences payable. The purpose of this designation is to set aside funding for a liability that is otherwise not accounted for in the General Fund.

3. The Town Council may designate specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the Town.

4. The Town's enterprise funds will strive to maintain a minimum balance of retained earnings of at least 25 percent of operating expenses. The primary purpose of this balance is to set aside funds to maintain cash balances sufficient to pay expenses as needed and to provide for unanticipated or emergency expenditures that could not be reasonably foreseen during the preparation of the budget.

5. In addition to the designations and balances noted above, levels of fund balance and retained earnings will be sufficient to meet:

    a. Debt service reserve requirements.
    b. Reserves for encumbrances.
    c. Funding requirements for projects approved in prior years that are carried forward.
    d. Other reserves or designations required by contractual obligations, state law or generally accepted accounting principles.

Accounting, Auditing and Financial Reporting

1. The Town's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards of the Government Accounting Standards Board.

2. A fixed assets system will be maintained to identify all Town assets, their condition, historical cost, replacement value, and useful life.

3. Quarterly financial reports will be submitted to the Town Council and will be made available to the public.

4. Full and continuing disclosure will be provided in the general financial statements and bond representations.

5. An annual audit will be performed by an independent public accounting firm with the subsequent issue of, at a minimum, General Purpose Financial Statements that include an audit opinion.

Human Resources Management

1. The Town Council will authorize all regular positions, including part-time and extra-help regular positions.

2. The budget will fully appropriate the resources needed for authorized regular positions and will limit programs to the regular staffing authorized.

3. The Town will strive to provide competitive compensation and benefits for its authorized regular employees.

4. All requests for additional regular positions will include evaluations of:

    a. The necessity, benefits, term and expected results of the proposed activity.
    b. Staffing and materials costs including salary, benefits, equipment, uniforms, support and facilities.
    c. The ability of private industry to provide the proposed service, with consideration given to quality of service.
    d. Additional revenues or cost savings that may be realized.

THE BUDGET PROCESS

The annual budget process begins with the budget calendar, which provides a time frame for planning and preparing the Town budget.

In February, a budget workshop is held where the Town Council identifies their most important, highest priority goals and begins discussion of program and project initiatives.

Based on the Council's prioritizing, the departments submit work programs, budget and proposed CIP requests. The budget review team evaluates the budget and CIP requests in a number of meetings with each department. Administrative Services compiles the results of the meetings and prepares the Proposed Budget.

In May, the Administrative Services Director presents the Proposed Budget to the Town Council. The Town Council's review usually includes citizen's input at public hearings and budget workshops.

Upon completion of the review and all budget modifications, the budget is adopted by resolution of the Town Council. The Council also adopts a resolution amending the Town's appropriations limit in conformance with Article XIIIb of the California Constitution.

During the year, the Town may need spending reductions or additional funds for specific items or projects that were unforeseen at the time the budget was adopted. The Town Council may amend the budget by resolution during each fiscal year. The Town Manager is authorized to transfer appropriations from one major expenditure/expense category to another within the same fund. The Town Council must approve any revisions that alter the total expenditures/expense of any fund.

RESOLUTION NO. 3000-13

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2013-14

WHEREAS, the voters of the State of California in November 1979 approved Proposition 4, commonly known as the Gann Initiative; and

WHEREAS, the Proposition created Article XIIIB of the California State Constitution placing limits on the amount of revenue which can be spent by all entities of government; and

WHEREAS, these limits require a municipality to determine an appropriations limit each year in accordance with a formula set forth by state law.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Windsor does hereby adjust the Town's provisional limit by the population (1.0034) and CPI (1.0512) factors for fiscal year 2012-13 to determine a limit of $15,076,289 for fiscal year 2013-14.

PASSED, APPROVED AND ADOPTED this 5th day of June 2013 by the following vote:

AYES: COUNCILMEMBERS ALLEN, FUDGE, SALMON AND MAYOR GOBLE
NOES: NONE
ABSTAIN: NONE
ABSENT: VICE MAYOR OKREPKIE

ROBIN GOBLE, MAYOR

ATTEST:

IRENE CAMACHO-WERBY,
DEPUTY TOWN CLERK

RESOLUTION NO. 3006-13

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND ON BEHALF OF THE TOWN OF WINDSOR WATER DISTRICT ADOPTING THE BUDGETS FOR FISCAL YEARS 2013-14 AND 2014-15

The Town Council of the Town of Windsor does hereby resolve on its behalf and on the behalf of the Board of Directors of the Town of Windsor Water District as follows:

1. The budgets for fiscal years 2013-14 and 2014-15 are hereby adopted with appropriations and projected fund balances as follows:

FUND	APPROPRIATION	
	FY 2013-14	FY 2014-15
General Fund	$16,165,607	$15,092,825
Gas Tax Fund	$890,856	$882,647
Transportation Grant Fund	$1,338,248	$1,338,000
Transportation Development Act Fund	$1,022,204	$1,073,314
Asset Forfeiture Fund	$4,000	$0
Mobile Home Rent Stabilization Fund	$3,500	$3,500
Lighting & Landscaping S.A.D. Funds	$1,965,465	$1,991,783
Lighting & Landscaping Assessment District No. 2 Fund	$42,812	$43,777
1982 Benefit Assessment District Fund	$31,713	$31,713
Abandoned Vehicle Abatement Program Fund	$17,968	$17,968
Community Development Block Grant Fund	$162,162	$65,000
Public, Education & Government Grant Fund	$65,440	$67,161
General Government Capital Replacement Fund	$2,174,940	$897,000
Public Facilities Fund	$217,900	$218,040
Traffic Mitigation Fund	$309,818	$264,814
Park Development Fund	$87,720	$88,879
Drainage Mitigation Fund	$230,913	$302,549
Debt Service Fund	$1,421,748	$1,426,063
Utilities Funds - Water Reclamation	$12,872,759	$11,861,889
Utilities Funds - Water	$8,917,289	$8,498,303
Successor Agency Capital Fund	$1,798,458	$1,752,710
Successor Agency Debt Retirement Fund	$1,543,751	$1,493,476
TOTAL	$51,284,471	$47,411,411

2. The Town Manager is hereby authorized and directed to take all necessary and proper steps to implement this budget as set forth in the Windsor Town Code and State Law.

3. The Town Manager shall notify the Town Council on a timely basis and prepare a budget adjustment when it appears a fund budget will be exceeded.

4. The Town Manager may authorize administrative budget amendments to transfer appropriations from one line item to another within a departmental/fund budget.

PASSED, APPROVED AND ADOPTED this 5th day of June 2013, by the following vote:

AYES:	**COUNCILMEMBERS ALLEN, FUDGE, SALMON AND MAYOR GOBLE**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**VICE MAYOR OKREPKIE**

ROBIN GOBLE, MAYOR

ATTEST:

IRENE CAMACHO-WERBY,
DEPUTY TOWN CLERK

RESOLUTION NO. 3007-13

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND WINDSOR WATER DISTRICT ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FY 2013-2018

WHEREAS, the Town of Windsor prepared a five-year Capital Improvement Program, designed to serve as both a financial and project planning document for the fiscal years 2013-2018; and

WHEREAS, on May 28, 2013, pursuant to Government Code section 65402, the Planning Commission reviewed the proposed Capital Improvement Program and determined that all of the projects contained in said program are consistent with the Town of Windsor General Plan as to location, purpose and extent; and

WHEREAS, Town staff reviewed the proposed Capital Improvement Program under the California Environmental Quality Act (CEQA) and determined that adoption of the proposal is not a project for CEQA purposes, therefore no environmental review is required; and

WHEREAS, on May 15, 2013, the Town Council reviewed, accepted public comment and considered the Preliminary FY 2013-2018 Capital Improvement Program attached and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Windsor finds as follows:

1. The Preliminary FY 2013-2018 Capital Improvement Program is consistent with the Town of Windsor General Plan – 2015.

2. Adoption of the Capital Improvement Program is not subject to CEQA review.

BE IF FURTHER RESOLVED that the Town Council of the Town of Windsor, also acting on behalf of the Town of Windsor Water District, hereby adopts the Town of Windsor Capital Improvement Program for fiscal years 2013-2018.

PASSED, APPROVED AND ADOPTED this 5th day of June 2013, by the following vote:

AYES:	**COUNCILMEMBERS ALLEN, FUDGE, SALMON AND MAYOR GOBLE**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**VICE MAYOR OKREPKIE**

ROBIN GOBLE, MAYOR

ATTEST:

IRENE CAMACHO-WERBY,
DEPUTY TOWN CLERK