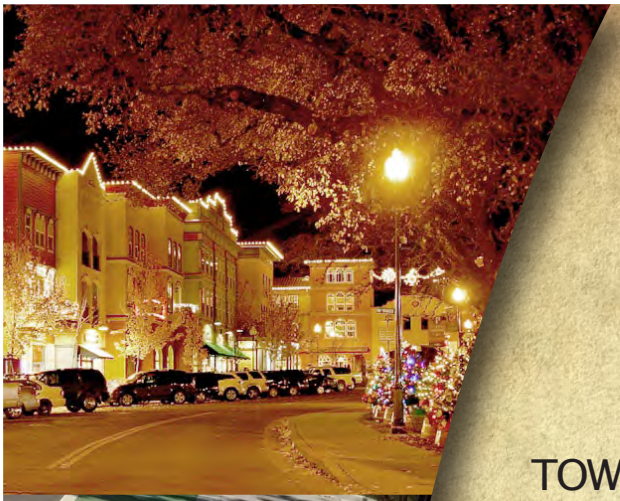
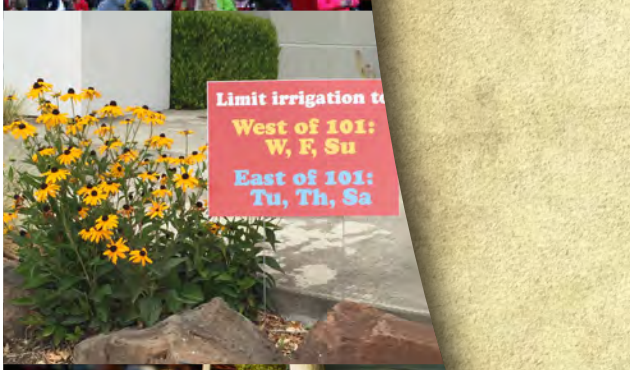










TOWN OF WINDSOR

Adopted Budgets

Fiscal Years 2015–16 & 2016–17

Adopted June 17, 2015

TOWN OF WINDSOR

TOWN OF WINDSOR
PROPOSED OPERATING BUDGET
FISCAL YEARS 2015-16 & 2016-17

Bruce Okrepkie, Mayor
Mark Millan, Vice Mayor
Dominic Foppoli, Councilmember
Debora Fudge, Councilmember
Sam Salmon, Councilmember

Linda Kelly, Town Manager
Camille Kazarian, Administrative Services Director
Toni Bertolero, Public Works Director
Ned Thomas, Community Development Director
Maria De La O, Town Clerk
Donna Legge, Parks & Recreation Director
Chris Spallino, Police Chief

2015-17
PROPOSED 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 2015-17 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

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230 – Drainage Mitigation Fund
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430 – Water Reclamation Capital Fund
440 – Water Operating Fund
442 – Water Replacement & Rehabilitation Fund
460 – Water Capital Fund

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821 – Housing Agency Fund
831 – Debt Reduction Fund

INTRODUCTION

Town of Windsor
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Mayor
Bruce Okrepkie

Vice Mayor
Mark Millan

Councilmembers
Dominic Foppoli
Debora Fudge
Sam Salmon

Town Manager
Linda Kelly

Date: June 17, 2015

To: Honorable Mayor and Members of Town Council

Subject: 2015-17 Adopted Budget Message

The Town is pleased to present the Adopted Budget for the two years beginning July 1, 2015 and ending June 30, 2017.

The 2015-17 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 2015-17 Adopted Budget includes $101.8M in appropriations made up of a $79.3M operating budget, a $7.3M debt service budget, and a $15.2M capital expenditures budget.

In addition to a two-year operating budget, a five-year 2015-20 Capital Improvement Program (CIP) was adopted by the Town Council.

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 2015-17 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% of General Fund operating expenditures. Enterprise Funds will strive to maintain a minimum balance of retained earnings of at least 25%*

The importance of the Town's policy to adopt a balanced budget cannot be overstated. The State and many California cities have been 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.

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

Town Council's Goals and Strategies

On January 10, 2015, the Town Council and Town Manager participated in a facilitated goal setting session. The resulting major goals and

strategies, including the future of the downtown/ Town Green completion, General Plan implementation, Bell Village completion, and finalizing the Lytton Tribe proposal, are integrated into the Adopted Operating Budget and are a critical basis for developing the adopted 2015-17 Town budget.

The Town Council began its review of the 2015-17 Proposed Budget and the 2015-17 Proposed Capital Improvement Program at the regular meeting on May 20, 2015. Following this review the proposed budget was submitted to Council at its regular meeting on June 17, 2015 and adopted. The Town's adopted budget emphasizes a policy-oriented approach and achieves the Town's strategic objectives by closely linking what the Council wants to accomplish in the 2015-17 biennium within the limits of resources required to do so.

Current Fiscal Environment

As reported on March 6, 2015 as part of staff's Third-Quarter Financial Report to the Council, the economy is continuing to experience signs of recovery. The economy is in post-recession and the rate at which the local fiscal environment is recovering is significant. However, with this positive news comes the reality that this momentum is not sustainable for long periods of time. Economists are forecasting in the near future growth will either taper in full or a possible second recession is likely to normalize inflation. The economic future is unknown, but what is most commonly agreed on is the pace of recovery cannot continue for the long-term.

Overview of Significant Impacts to the 2015-17 Budget

As the Town emerges from the recession it is reminded of the importance of adhering to its Financial Management Policies and implementing fiscally conservative practices because that has allowed the Town to minimize its risk, maintain a balanced budget, and remain operationally viable. Expenditure and revenue projections in the Adopted Budget continue to be driven by the Financial Management Policy and influenced by the current and projected state of the economy. Other major factors influencing the budget include responding to unmet needs that have been delayed due to the recession, the impact of the drought, reinvesting in staff through training, realigning expenditures based on updated legislation or policies, changes to the Successor Agency due to bond refunding and legislation, and the impact on future revenue projections due to the economic recovery and current business developments within the Town. Other factors that may have an impact on the budget include future legislation pertaining to the Successor Agency as well as negotiations with the employee groups. The impact to the budget will remain unknown until all related activities are concluded at which time staff will return to Council if budget appropriations need to be increased.

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 2015-17 biennium reflects the ongoing recovery of the economy post-recession. 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, non-recurring, and usually capital project 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 I
2015-17 Adopted Budget
General Fund

	FY2015-16	FY2016-17	Total
Revenues	$ 16,621,874	$ 16,881,826	$ 33,503,700
Operating Expenditures	(15,573,847)	(15,932,723)	(31,506,570)
Operating Surplus	*1,048,027*	*949,103*	*1,997,130*
One-Time Costs and Expenditures	(1,445,283)	(225,500)	(1,670,783)
Discretionary Items	(2,373,535)	(1,786,535)	(4,160,070)
Fund Balance, Beginning of Year	9,307,392	6,536,601	9,307,392
Fund Balance, End of Year	6,536,601	5,473,670	5,473,670
Fund Balance as % of Total Expenditures	34%	31%	

General Fund revenues in the 2015-17 biennium are estimated at $33.5M. Revenues are estimated to gradually increase from $16.6M in FY2015-16 to $16.9M in FY2016-17.

General Fund operating expenditures in the 2015-17 biennium budget are $31.5M. The Adopted General Fund operating budget reflects a surplus of $1.0M and $0.9M in fiscal years 2015-16 and 2016-17, respectively.

As in previous budgets, the funding source of one-time and discretionary costs in the General Fund is the carryover of uncommitted fund balances. According to the Town Council's Financial Management Policy, the required fund balance is equal to 25% of annual expenditures. Uncommitted fund balance is similar to a savings account in that it 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 because the revenue stream is not guaranteed or ongoing.

The discretionary item expenditures total $4.2M in the 2015-17 Adopted Budget and the complete list is included in Attachment B following this Budget Message entitled "Summary of Discretionary Items." The sum of 2015-17 core expenditures, transfers out, and discretionary costs and expenditures is $33.1M, or 19% more than estimated 2013-15 expenditures and transfers out. The remaining uncommitted fund balance of

the General Fund is budgeted to decline from $5.6M on June 30, 2015 to $1.3M on June 30, 2017.

The overall ending fund balance of the General Fund equals $5.5M and represents 31% of annual expenditures. The ending fund balance continues to be in compliance with the Town Council's Financial Management Policy of sustaining a fund balance of at least 25%.

Following are the major highlights of the General Fund Adopted Operating Budget:

1. Revenue. Revenue projections have been made for the 2015-17 biennium based on reasonable growth and economic assumptions. The Town contracted with Beacon Economics to benchmark the assessed valuation for property tax, sales tax and transient occupancy tax, which makes up approximately 80% of the General Fund's revenue. Beacon's analysis and results confirms that the Town's revenue projections are reasonable and realistic.

2. Personnel. Over the past two-year budget cycle the Town added a net of seven new full-time positions through budget amendments to respond to the increased service demands and unmet needs that became evident as the economy slowly recovered and revenues demonstrated ongoing recovery.

   The Town proposes the addition of four new full-time positions including an Administrative Assistant, a Recreation Program Coordinator, a Building Inspector and a Police Sergeant. The Administrative Assistant position is currently a part-time position that covers that service in the Town Hall lobby. The new role will replace the part-time position with a full-time position to ensure the customer service counter at Town Hall is covered 40 hours each week, and to assist the Community Development Department to focus on its core services.

   The Parks & Recreation Department will replace the part-time Recreation Program Leader position with a full-time Recreation Program Coordinator position. The addition of this full-time position will allow the Parks & Recreation Department to implement additional events town-wide, promote the expansion of the Parks and Facilities rental programs, and support additional revenue-generating program opportunities.

   The Building Inspector position will be added to the Community Development Department. Building permit and construction activity within the Town has increased significantly as the economy steadily recovers in the post-recession era. The Building Inspector position will provide services for the current and upcoming development activity as well as focus on proactive Code Enforcement issues within the Town.

   The Police Sergeant position was proposed because of the increase in population as a result of current development projects. Historically, the Town has maintained a minimum ratio of .70 officers per 1,000 citizens. In FY2011-12 an officer was added because the ratio of officers per citizens dropped to below

.70. Due to the projected increase in population as a result of current development projects, the ratio is expected to decline to below .70 officers per 1,000 citizens by FY2016-17. In order to maintain staffing levels and performance measures as directed by Council, the Town proposes adding a Police Sergeant position in FY2016-17.

3. Transfers-out. The FY2015-16 transfers-out budget of $1.3M includes a $129K transfer for debt service and $1.1M to subsidize the Lighting and Landscape Fund. The attached budget proposes temporarily suspending transfers to the Capital Replacement Fund because there are sufficient reserves available to cover capital replacements for the subsequent two years. A future financial management goal is to develop a comprehensive policy for the Capital Replacement Fund.

As the Town is moving out of the recession and into a post-recovery economy, service levels demands have increased. The Town remains flexible and will continue to adjust as economic conditions drive service levels and business needs. These business drivers and any other significant changes or expenditures are discussed on departmental expenditure summaries in the attached Adopted Operating Budget. Additionally, line item details for each division are also included in the Adopted Budget in pages following the summaries.

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% of annual expenses. The primary purpose of the 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 Funds and Replacement & Rehabilitation Funds, which are utilized to pay for ongoing capital upgrades and replacements. Transfers are made at a relatively 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.

Following are the major highlights of the Enterprise Fund Adopted Operating Budget:

1. Revenue. Revenue projections in the budget reflect the revenue forecast as provided by The Reed Group and account for the rate increases that will take effect August 2014.

2. Recycled Water. Two new Recycled Water programs are being created effective July 1, 2015 as a result of the newly adopted recycled water policy for agricultural and urban reuse. These new programs were previously reported in one program, Recycled Water, within the Water Reclamation Operations budget. The new programs are being split between the Water Operations budget and Water Reclamation Operations budget.

3. Personnel. In October 2014 Council approved the Public Works reorganization which included the addition of three new positions: two Senior Civil Engineers and one Water Quality Analyst. The Senior Civil Engineering positions were previously performed by external consultants and it was determined to be more cost-effective to bring these positions in-house. The Water Quality Analyst was identified as a mission critical position ensuring compliance and process testing of the water and water reclamation systems in-house. As a result of the recent reorganization no additional changes to staff are being requested for the upcoming budget term.

As the Town is moving out of the recession and into a post-recovery economy, service levels demands have increased. The Town remains flexible and will continue to adjust as economic conditions drive service levels and business needs. These business drivers and any other significant changes or expenditures are discussed on departmental expenditure summaries in the attached Adopted Operating Budget. Additionally, line item details for each division are also included in the Adopted Budget in pages following the summaries.

Water Operating Fund.
Exhibit II below summarizes the 2015-17 Adopted Budget for the Water Operating Fund budget. Revenues in 2015-17 reflect the Council-approved rate increase of 6% effective August 2015, pending the public hearing in July 2015.

Exhibit II
2015-17 Adopted Budget
Water Operating Fund

	FY2015-16	FY2016-17	Total
Revenues	$ 6,666,210	$ 6,776,743	$ 13,442,953
Expenditures	(6,930,005)	(6,764,329)	(13,694,334)
Operating Surplus/ (Deficit)	*(263,795)*	*12,414*	*(251,381)*
Fund Balance, Beginning of Year	6,069,686	5,805,890	6,069,686
Fund Balance, End of Year	5,805,890	5,818,305	5,818,305
Minimum Operating Reserve (25%)	1,732,501	1,691,082	

Water Reclamation Operating Fund.
Exhibit III below summarizes the 2015-17 Adopted Budget for the Water Operating Fund budget. Revenues in 2015-17 reflect the Council-approved rate increase of 7% effective August 2015, pending the public hearing in July 2015.

Exhibit III
2015-17 Adopted Budget
Water Reclamation Operating Fund

	FY2015-16	FY2016-17	Total
Revenues	$ 8,013,270	$ 8,702,914	$ 16,716,184
Expenditures	(10,125,717)	(9,729,292)	(19,855,009)
Operating Surplus/ (Deficit)	*(2,112,446)*	*(1,026,378)*	*(3,138,825)*
Fund Balance, Beginning of Year	7,291,190	5,178,744	7,291,190
Fund Balance, End of Year	5,178,744	4,152,366	4,152,366
Minimum Operating Reserve (25%)	2,531,429	2,432,323	

Conclusion

As the economy continues to recover the Town remains cautiously optimistic and will remain fiscally conservative. Staff will continue to update revenue and expense projections on a regular basis as a key part of the Town's financial planning. Periodic updates to the Council regarding the Town's finances are critical to sustaining the Town's well-being. Budget updates are scheduled semiannually during the 2015-17 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 and for their ongoing efforts to assist in bringing it all together into this document.

Camille Kazarian
Administrative Services Director

Linda Kelly
Town Manager

Attachment A

Town Council Goals for Fiscal Years 2015-16 and 2016-17

January 10, 2015 Facilitated Workshop

Major Town Council Priorities:

1. Pursue a hotel on the Town Green
2. Assist Windsor Raven Theater with potential relocation to enable potential hotel development at current location
3. Pursue Civic Center relocation and feasibility/economic study
4. Complete Bell Village
5. Complete Lytton Tribe development

Town Council List of Smaller Projects, ranked in Priority:

1. Merit process overhaul
2. Discuss affordable housing in lieu fees or how to infuse funding into projects for affordable housing
3. Carbon neutrality – could use part of reserves if there is a payback down the road
4. Ygrene project – Area C
5. Study of Shell/Chevron area and underground tunnel
6. Close gaps in trails. Gap in creek at Jaguar path. Pool Creek Corridor gap – connect with Old Redwood Highway
7. New website appearance, social media
8. Shiloh Vision Plan – another phase – feasibility and biological analysis

General Fund Summary of Discretionary Items
2015-17 Budget Years

	2015-16	2016-17	Total
Town Manager's Office			
Civic Center Facilities Replacement/Relocation Feasibility Study	112,500		112,500
Visioning and Economics Analysis - Future Use of Civic Center Property	200,000		200,000
Human Resources			
Town-wide training programs	15,000	15,000	30,000
Performance Evaluation Software - NeoGov (to replace Taleo)	30,535	15,535	46,070
Administrative Services			
Eden Software for Business Licenses	40,000	5,000	45,000
Lobby Reconfiguration	15,000		15,000
CivicPlus - Website Home Page Re-design	25,000		25,000
Engineering			
Starr Road Traffic Calming Study	50,000		50,000
Jaguar Way Ext to Starr Road Concept Study & Prelim Eng Design		125,000	125,000
Windsor Class 1 Bike and Ped Trail Study		75,000	75,000
Street Lighting Enhancements	25,000	25,000	50,000
Striping Enhancements	35,000	35,000	70,000
Annual Street Resurfacing Program	1,170,000	1,170,000	2,340,000
Windsor River Road / Windsor Road Intersection Reconfiguration	200,000		200,000
Public Works Satellite Emergency Operations Center		17,000	17,000
Community Development			
Planning			
Urban Design Study - ORH/Windsor River Road (Shell/Chevron Site)	150,000		150,000
Zoning Code Update and EIR (General Plan Implementation)		250,000	250,000
Los Amigos Focus Area Study	15,000		15,000
National APA Conference & APA Annual Membership for Commissioners	10,750	14,250	25,000
General Plan Comprehensive Update	100,000		100,000
Parks & Recreations			
Recreation			
Town 25th Anniversary Celebration		5,000	5,000
Mobile Recreation Unit/Mobile Youth	19,000	19,000	38,000
Facilities			
Gym LED Lighting Retrofit	15,000		15,000
Community Center LED Lighting Retrofit		15,000	15,000
Old Firehouse Lot Parking Project (Windsor Rd/Windsor River Rd)	50,000		50,000
Parks			
Hiram Lewis Dugout Shade Structure	10,000		10,000
Old Downtown Banner	20,000		20,000
Wilson Ranch Perimeter Outreach	750	750	1,500
Park Drinking Fountain Improvements	65,000		65,000
Total Discretionary Items	**2,373,535**	**1,786,535**	**4,160,070**

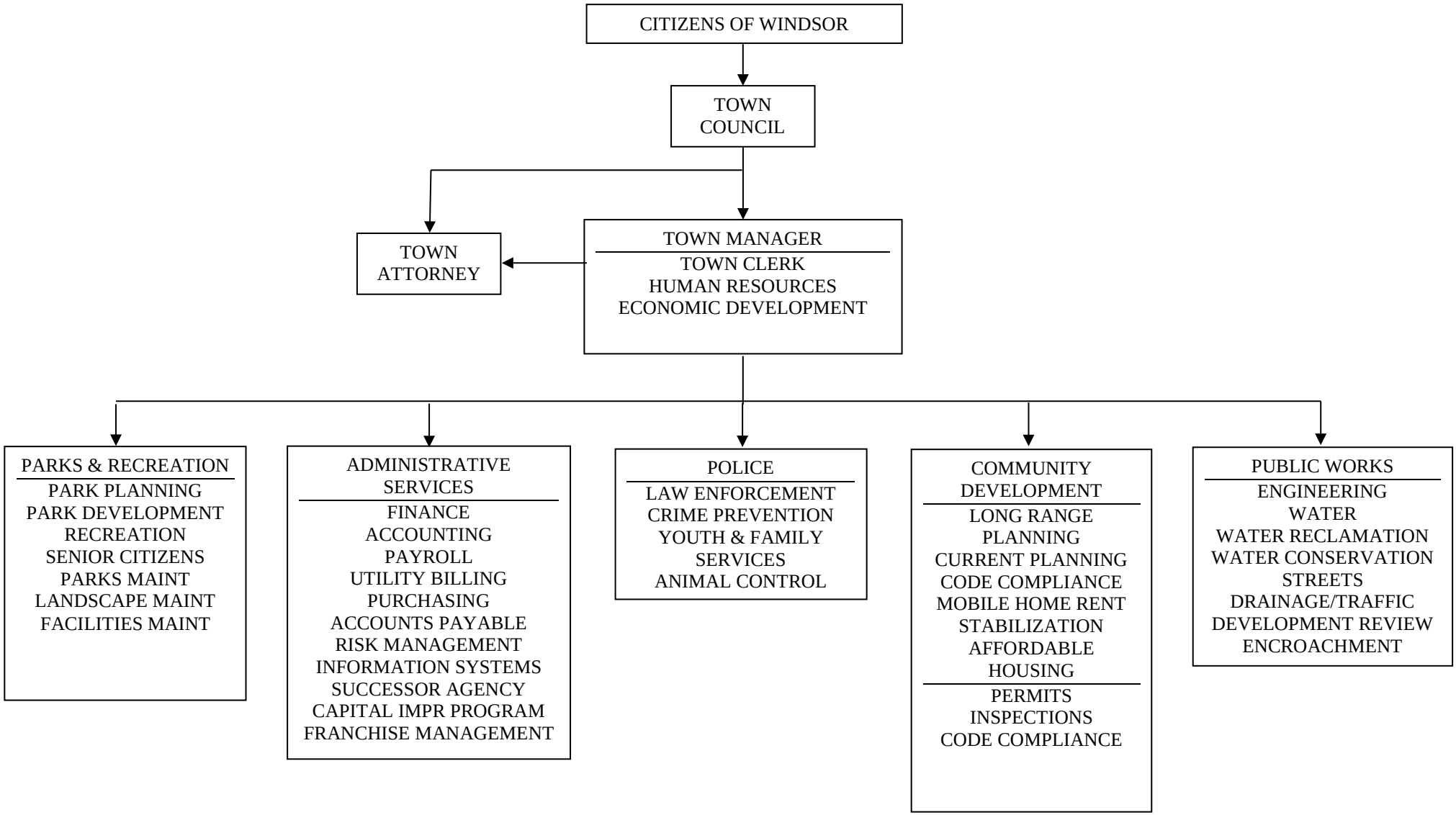
Attachment C

CAPITAL IMPROVEMENT PROGRAM
FY 2015-16 & FY 2016-17
CAPITAL PROJECTS

CIP Section	Funding	Project	FY 2015-16	FY 2016-17	Total
Drainage					
	Drainage Mitigation	Old Redwood Hwy at Dawn Way Drain Improvements		100,000	
		Subtotal	**-**	**100,000**	**100,000**
Parks Recreation & Facilities					
	Capital Rep	Police Department Facility Expansion and Remodel	579,400	-	579,400
	General Fund	Drinking Fountain Improvements	65,000	-	65,000
	Park Development	Keiser Park Playground Restroom	210,000	-	210,000
	Capital Rep	Town Green Fountain Vault Improvements	30,000	160,000	190,000
	Capital Rep	Community Center Building Expansion	-	50,000	50,000
	Park Development	Lighting for Keiser Park Baseball Field "A"	25,000	220,000	245,000
	General Fund	Wilson Ranch Field Lighting Expansion	15,000	297,000	312,000
	Capital Rep & CDBG	Town Green Improvements	210,000	60,000	270,000
	Capital Rep	Pleasant Oak Park Improvements	140,000	-	140,000
	Capital Rep	Robbins Park Improvements	80,000	-	80,000
	Capital Rep	Sutton Park Improvements	233,000	-	233,000
	Section 108 & Cap. Rep	Esposti Park Improvements	190,000	-	190,000
	Capital Rep	Building Security Upgrades	105,000	-	105,000
	Capital Rep & PEG	Keiser Park Trail Improvements	148,500	-	148,500
	Capital Rep	Council Chamber Improvements	165,000	-	165,000
	General Fund	Old Firehouse Parking Lot Improvements	50,000	-	50,000
		Subtotal	**2,245,900**	**787,000**	**3,032,900**
Transportation Improvements					
	GF, Msr M and Grant	Annual Street Resurfacing Program	1,370,000	1,300,000	2,670,000
	WR R&R	Windsor Road Sidewalk Gap Closure	25,000	-	25,000
	General Fund & CDBG	Starr Road Sidewalk North	161,000	-	161,000
	General Fund & CDBG	Starr Road Sidewalk across Cali Calmecac	152,378	-	152,378
	General Fund	Traffic Signal Emergency Pre-Emption System	90,000	-	90,000
	General Fund	Windsor River Road - Windsor Road Intersection Reconfiguration	200,000	-	
	GF & Transportation	Jaguar Way/Windsor Road Traffic Signal, Pedestrian and Roadway Improvements	1,268,000	-	1,268,000
	GF & Transportation	Bell Road/Market Street/Windsor River Road Traffic Signal Installation and Pedestrian Enhancements	71,000	632,500	703,500
	GF & Transportation	Conde Lane/Johnson Street Traffic Signal Installation and Pedestrian Enhancements	71,000	522,000	593,000
	Transportation	Protected Permissive Signal Project	132,942	-	132,942
	General Fund	Caletti Bridge Repair	125,000	-	125,000
	General Fund	Brooks Creek Trail Project - Windsor Creek	15,000	-	15,000
		Subtotal	**3,681,320**	**2,454,500**	**5,935,820**
Water					
	Water R&R	New Supply Well at Esposti	610,000	610,000	1,220,000
	Water R&R & Water Cap	Tank Site Enclosures	155,000	-	155,000
	Water R&R	Chlorine Generation System Improvements	80,000	-	80,000
	Water Capital	Recycled Water Hydrant System	85,000	-	85,000
		Subtotal	**930,000**	**610,000**	**1,540,000**

CIP Section	Funding	Project	FY 2015-16	FY 2016-17	Total
Water Reclamation					
	WR R&R	Grit Removal System Repair and Upgrade	10,000	110,000	120,000
	WR R&R	Headworks Screening Upgrades	60,000	330,000	390,000
	WR R&R	Influent Wet Well Screen Installation	75,000	575,000	650,000
	WR R&R	Valve and Piping Improvements	170,000		170,000
	WR R&R	FY 2016-18 Treatment Plant Equipment Replacements/Refurbishments		90,000	90,000
	WR R&R	Blower Building Upgrades		30,000	30,000
	WR R&R	Ponds 8, 9, and 10 Improvements	100,000	80,000	180,000
		Subtotal	**415,000**	**1,215,000**	**1,630,000**
		TOTAL ALL PROJECTS	**$ 7,272,220**	**$ 5,166,500**	**$ 12,238,720**

TOWN OF WINDSOR
ORGANIZATIONAL CHART



BUDGET OVERVIEW

FUND BALANCE PROJECTION
2015-17 ADOPTED BUDGET
ALL FUNDS

	EST FUND BALANCE @ 07/01/15	2015-17 ESTIMATED REVENUES	2015-17 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2015-17 OPERATING BUDGET
GENERAL FUND					
TOWN COUNCIL					$ 309,949
TOWN MANAGER					1,731,234
NONDEPARTMENTAL					541,522
ADMINISTRATIVE SERVICES					1,631,428
POLICE					13,056,388
COMMUNITY DEVELOPMENT					4,277,782
ENGINEERING					3,143,565
SENIOR CENTER					489,330
PARKS					125,706
FACILITIES					1,112,972
RECREATIONS					3,688,401
ANIMAL CONTROL					513,215
GENERAL FUND	$ 9,307,392	$ 33,324,923	$ 178,777	$ 42,811,092	30,621,492
SPECIAL REVENUE FUNDS					
GAS TAX FUND	924,407	1,229,813	-	2,154,220	1,921,133
TRANSPORTATION GRANT FUND	312,265	2,358,942	-	2,671,207	-
TRANSPORTATION DEVELOPMENT ACT FUND	-	2,385,183	-	2,385,183	2,385,183
ASSET FORFEITURE FUND	33,503	400	-	33,903	-
MOBILE HOME RENT STABILIZATION FUND	44,241	500	-	44,741	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	84,055	1,754,981	2,264,562	4,103,598	4,013,441
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	7,434	69,740	-	77,174	67,150
1982 BENEFIT ASSESSMENT DISTRICT FUND	184,580	38,032	-	222,612	75,490
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	92,757	27,800	-	120,557	27,609
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	(48,845)	409,496	-	360,651	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	211,936	121,800	-	333,736	64,856
STRONG MOTION EDUCATION AND DATA FUND	6,356	160	-	6,516	-
INCLUSIONARY HOUSING	1,154,753	-	-	1,154,753	-
CAPITAL REPLACEMENT FUND	9,207,052	160,000	-	9,367,052	-
PUBLIC FACILITIES FUND	541,648	331,762	-	873,410	-
TREE REMOVAL MITIGATION FUND	52,224	3,000	-	55,224	-
POOL CREEK MAINTENANCE FUND	8,786	100	-	8,886	-
CAPITAL PROJECTS FUND					
TRAFFIC MITIGATION FUND	1,108,821	813,534	-	1,922,355	311,130
PARK DEVELOPMENT FUND	645,747	623,310	-	1,269,057	166,721
DRAINAGE MITIGATION FUND	3,431,506	300,638	-	3,732,144	354,352
FIRE MITIGATION FUND	162,940	2,000	-	164,940	-
DEBT SERVICE FUND	1,017,389	4,000	484,644	1,506,033	3,150
ENTERPRISE FUNDS					
WATER RECLAMATION FUND					
ADMINISTRATION/OPERATIONS/MAINTENANCE	7,291,190	16,509,315	206,869	24,007,374	14,978,328
REPLACEMENT & REHABILITATION	3,249,092	50,000	2,800,000	6,099,092	599,351
CAPITAL PROJECTS	1	826,209	-	826,210	-
WATER FUND					
ADMIN/OPERATIONS/CONSERVATION/MAINT	6,069,686	13,068,003	374,950	19,512,639	11,231,639
REPLACEMENT & REHABILITATION	3,418,757	30,000	1,500,000	4,948,757	306,642
CAPITAL PROJECTS	4,737,748	598,714	-	5,336,462	44,070
		-			
SUCCESSOR AGENCY					
CAPITAL FUND	1,677,204	4,449,821	-	6,127,025	10,000
HOUSING AGENCY	395,416	800	-	396,216	-
DEBT RETIREMENT	(50,535)	40	3,885,801	3,835,305	61,768
GRAND TOTAL-ALL FUNDS	$ 55,279,504	$ 79,493,017	$ 11,695,603	$ 146,468,123	$ 67,243,505

2015-17 DEBT SERVICE	2015-17 CAPITAL PROJECTS	2015-17 TRANSFERS-OUT	2015-17 TOTAL BUDGET	EST FUND BALANCE @ 06/30/17
$ -	$ -	$ -	$ 309,949	
-	-	-	1,731,234	
-	-	2,523,148	3,064,670	
-	-	-	1,631,428	
-	-	-	13,056,388	
-	-	-	4,277,782	
-	3,937,783	-	7,081,348	
-	-	-	489,330	
-	205,000	-	330,706	
-	50,000	-	1,162,972	
-	-	-	3,688,401	
-	-	-	513,215	
-	4,192,783	2,523,148	37,337,423	$ 5,473,670
-	158,000	-	2,079,133	75,087
-	1,954,942	-	1,954,942	716,265
-	-	-	2,385,183	0
-	-	-	-	33,903
-	-	-	-	44,741
-	6,000	-	4,019,441	84,157
-	-	-	67,150	10,024
-	-	-	75,490	147,122
-	23,900	-	51,509	69,048
-	343,095	-	343,095	17,556
-	-	-	64,856	268,880
-	-	-	-	6,516
-	-	-	-	1,154,753
-	2,568,650	-	2,568,650	6,798,402
-	-	433,374	433,374	440,036
-	-	-	-	55,224
-	-	-	-	8,886
-	1,000,000	-	1,311,130	611,225
-	590,000	-	756,721	512,336
-	100,000	-	454,352	3,277,792
-	-	-	-	164,940
897,490	-	-	900,640	605,393
1,849,546	31,000	2,996,134	19,855,009	4,152,366
-	1,906,000	-	2,505,351	3,593,741
-	-	-	-	826,210
723,630	50,000	1,689,065	13,694,334	5,818,305
-	920,200	-	1,226,842	3,721,915
-	902,800	198,081	1,144,951	4,191,511
-	470,000	4,256,076	4,736,076	1,390,949
-	-	-	-	396,216
3,834,086	-	-	3,895,854	(60,549)
$ 7,304,753	$ 15,217,370	$ 12,095,878	$ 101,861,506	$ 44,606,618

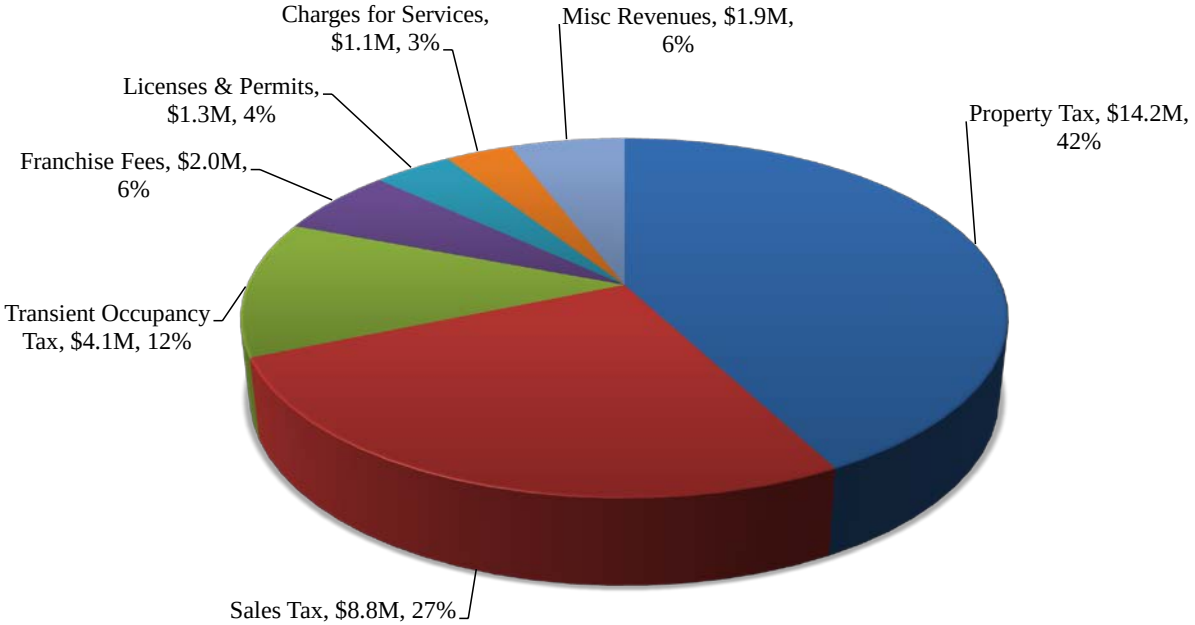
SUMMARY SCHEDULE OF REVENUE
2015-17 ADOPTED BUDGET
ALL FUNDS

	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ADOPTED	2016-17 ADOPTED
GENERAL FUND	$ 14,835,150	$ 15,477,088	$ 16,621,874	$ 16,881,826
GAS TAX FUND	901,303	776,626	608,967	620,846
TRANSPORTATION GRANT FUND	807,304	1,182,100	1,114,942	1,244,000
TRANSPORTATION DEVELOPMENT ACT FUND	1,022,204	1,108,099	1,163,504	1,221,679
ASSET FORFEITURE FUND	23	200	200	200
MOBILE HOME RENT STABILIZATION FUND	159	250	250	250
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,554,612	1,916,394	2,029,519	1,990,024
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	37,602	36,170	33,155	36,585
1982 BENEFIT ASSESSMENT DISTRICT FUND	38,968	34,103	7,422	30,610
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	17,721	16,400	14,400	13,400
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	4,130	86,048	344,496	65,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	72,191	71,580	60,900	60,900
STRONG MOTION EDUCATION AND DATA FUND	93	80	80	80
INCLUSIONARY HOUSING	-	1,154,753	-	-
CAPITAL REPLACEMENT FUND	420,799	345,000	115,000	45,000
PUBLIC FACILITIES FUND	43,917	202,412	63,442	268,320
TREE REMOVAL MITIGATION FUND	299	1,500	1,500	1,500
POOL CREEK MAINTENANCE FUND	63	50	50	50
TRAFFIC MITIGATION FUND	161,318	955,654	227,732	585,802
PARK DEVELOPMENT FUND	56,255	171,827	54,000	569,310
DRAINAGE MITIGATION FUND	136,054	200,854	43,000	257,638
FIRE MITIGATION FUND	5,092	89,762	1,000	1,000
DEBT SERVICE FUND	1,212,277	4,689,097	244,822	243,822
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	8,787,395	8,456,064	8,013,270	8,702,914
REPLACEMENT & REHABILITATION	1,590,839	1,625,000	1,425,000	1,425,000
CAPITAL PROJECTS	182,039	3,721,472	116,108	710,102
	10,560,272	13,802,536	9,554,378	10,838,016
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINTENANCE	6,819,688	6,311,158	6,666,210	6,776,743
REPLACEMENT & REHABILITATION	753,526	765,000	765,000	765,000
CAPITAL PROJECTS	229,067	532,479	186,932	411,782
	7,802,281	7,608,636	7,618,142	7,953,525
SUCCESSOR AGENCY				
CAPITAL FUND	1,202,605	2,404,698	2,263,230	2,186,591
HOUSING AGENCY	7,100	11,230	400	400
DEBT RETIREMENT	1,633,284	9,318,883	1,961,250	1,924,590
	2,842,989	11,734,811	4,224,880	4,111,581
GRAND TOTAL-ALL FUNDS	$ 42,533,077	$ 61,662,030	$ 44,147,655	$ 47,040,965

SUMMARY SCHEDULE OF EXPENDITURES
2015-17 ADOPTED BUDGET
ALL FUNDS

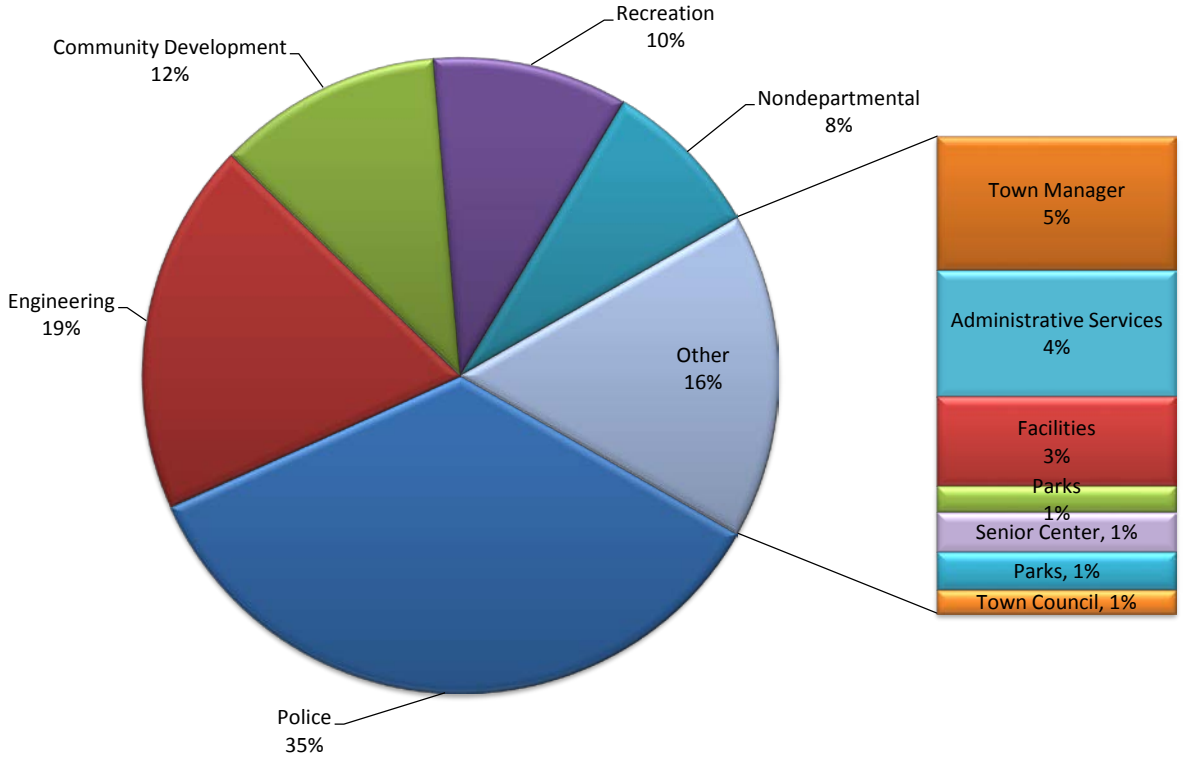
	2013-14 ACTUAL	2014-15 ESTIMATE	2015-16 ADOPTED	2016-17 ADOPTED
GENERAL FUND	$ 13,621,047	$ 16,877,646	$ 19,392,665	$ 17,944,758
GAS TAX FUND	916,577	830,979	1,119,061	960,072
TRANSPORTATION GRANT FUND	301,193	1,282,938	912,942	1,042,000
TRANSPORTATION DEVELOPMENT ACT FUND	1,022,204	1,108,099	1,163,504	1,221,679
ASSET FORFEITURE FUND	2,942	-	-	-
MOBILE HOME RENT STABILIZATION FUND	213	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,694,991	1,908,782	4,058,934	3,979,948
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	50,355	42,278	33,542	33,608
1982 BENEFIT ASSESSMENT DISTRICT FUND	26,855	31,623	37,745	37,745
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	1,658	3,289	12,796	38,713
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	4,130	72,622	278,095	65,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	45,278	44,427	31,800	33,056
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-
INCLUSIONARY HOUSING	-	-	-	-
CAPITAL REPLACEMENT FUND	321,315	821,258	2,277,400	291,250
PUBLIC FACILITIES FUND	217,900	218,040	216,844	216,530
TREE REMOVAL MITIGATION FUND	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-
TRAFFIC MITIGATION FUND	220,537	327,837	1,165,893	145,237
PARK DEVELOPMENT FUND	69,327	231,851	429,191	327,530
DRAINAGE MITIGATION FUND	404,795	332,046	257,263	197,089
FIRE MITIGATION FUND	356,101	71,421	-	-
DEBT SERVICE FUND	2,061,872	5,639,208	451,170	449,471
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	9,349,133	9,592,610	10,125,717	9,729,292
REPLACEMENT & REHABILITATION	1,352,749	4,094,865	1,065,317	1,440,034
CAPITAL PROJECTS	618,187	618,434	-	-
	11,320,069	14,305,909	11,191,034	11,169,326
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINTENANCE	6,509,048	6,278,363	6,930,005	6,764,329
REPLACEMENT & REHABILITATION	561,074	372,280	882,319	344,523
CAPITAL PROJECTS	205,294	146,403	572,408	572,543
	7,275,416	6,797,046	8,384,732	7,681,395
SUCCESSOR AGENCY				
CAPITAL FUND	1,877,869	2,241,642	2,451,068	2,285,008
HOUSING AGENCY	-	-	-	-
DEBT RETIREMENT	1,229,410	9,215,597	2,077,408	1,818,446
	3,107,279	11,457,239	4,528,476	4,103,454
GRAND TOTAL-ALL FUNDS	$ 43,042,054	$ 62,404,538	$ 55,943,087	$ 49,937,860

2015-17 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	14,154,874
Sales Tax		8,840,003
Transient Occupancy Tax		4,103,509
Franchise Fees		2,020,000
Licenses & Permits		1,326,537
Charges for Services		1,125,100
Misc Revenues		1,933,677
	$	33,503,700

2015-17 GENERAL FUND EXPENDITURES BY DEPARTMENT



Department		TOTAL
Town Council	$	309,949
Town Manager		1,731,234
Nondepartmental		3,064,670
Administrative Services		1,631,428
Police		13,056,388
Community Development		4,277,782
Engineering		7,081,348
Senior Center		489,330
Parks		330,706
Facilities		1,162,972
Recreation		3,688,401
Animal Control		513,215
	$	37,337,423

SUMMARY SCHEDULE OF EXPENDITURES
2015-17 ADOPTED BUDGET
ALL FUNDS

	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	38.220	$ 9,480,070	$ 21,141,422	$ 2,523,148	$ -	$ 4,192,783	$ 37,337,423
GAS TAX FUND	5.500	1,175,588	745,545	-	-	158,000	2,079,133
TRANSPORTATION GRANT FUND	0.000	-	-	-	-	1,954,942	1,954,942
TRANSPORTATION DEVELOPMENT ACT FUND	0.000	-	2,385,183	-	-	-	2,385,183
ASSET FORFEITURE FUND	0.000	-	-	-	-	-	-
MOBILE HOME RENT STABILIZATION FUND	0.000	-	-	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	6.830	1,500,509	2,512,932	-	-	6,000	4,019,441
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	0.160	30,190	36,960	-	-	-	67,150
1982 BENEFIT ASSESSMENT DISTRICT FUND	0.000	4,274	71,216	-	-	-	75,490
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	0.000	-	27,609	-	-	23,900	51,509
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	0.000	-	-	-	-	343,095	343,095
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	0.000	-	64,856	-	-	-	64,856
STRONG MOTION EDUCATION AND DATA FUND	0.000	-	-	-	-	-	-
INCLUSIONARY HOUSING	0.000	-	-	-	-	-	-
CAPITAL REPLACEMENT FUND	0.000	-	-	-	-	2,568,650	2,568,650
PUBLIC FACILITIES FUND	0.000	-	-	433,374	-	-	433,374
TREE REMOVAL MITIGATION FUND	0.000	-	-	-	-	-	-
POOL CREEK MAINTENANCE FUND	0.000	-	-	-	-	-	-
TRAFFIC MITIGATION FUND	0.850	229,550	81,580	-	-	1,000,000	1,311,130
PARK DEVELOPMENT FUND	0.230	63,797	102,924	-	-	590,000	756,721
DRAINAGE MITIGATION FUND	0.450	78,452	275,900	-	-	100,000	454,352
FIRE MITIGATION FUND	0.000	-	-	-	-	-	-
DEBT SERVICE FUND	0.000	-	3,150	-	897,490	-	900,640
UTILITIES FUND - WATER RECLAMATION							
Administration	7.175	1,427,766	1,043,879	2,996,134	1,849,546	-	7,317,326
Engineering	2.930	750,169	863,814	-	-	-	1,613,983
Operating	11.880	2,915,892	5,930,319	-	-	15,000	8,861,211
Maintenance	4.950	1,022,526	641,782	-	-	16,000	1,680,308
Maintenance - Parks	0.000	-	-	-	-	-	-
Recycled Water	1.250	270,243	111,938	-	-	-	382,181
Replacement & Rehabilitation Fund	0.500	154,851	444,500	-	-	1,906,000	2,505,351
Capital Projects Fund	0.000	-	-	-	-	-	-
	28.685	6,541,447	9,036,232	2,996,134	1,849,546	1,937,000	22,360,360
UTILITIES FUND - WATER							
Administration	7.175	1,409,765	1,043,877	1,689,065	723,630	-	4,866,337
Engineering	2.930	753,169	954,994	-	-	-	1,708,163
Operating	9.370	2,222,463	3,211,184	-	-	50,000	5,483,647
Conservation	3.000	732,605	903,582	-	-	-	1,636,187
Replacement & Rehabilitation Fund	0.300	87,542	219,100	-	-	920,200	1,226,842
Capital Projects Fund	0.300	43,770	300	198,081	-	902,800	1,144,951
	23.075	5,249,314	6,333,037	1,887,146	723,630	1,873,000	16,066,127
Successor Agency							
Capital	0.000	-	10,000	4,256,076	-	470,000	4,736,076
Housing	0.000	-	-	-	-	-	-
Debt Retirement	0.000	-	61,768	-	3,834,086	-	3,895,854
	0.000	-	71,768	4,256,076	3,834,086	470,000	8,631,930
GRAND TOTAL-ALL FUNDS	104.000	24,353,191	42,890,314	12,095,878	7,304,753	15,217,370	101,861,506

SUMMARY SCHEDULE OF EXPENDITURES
2015-17 ADOPTED BUDGET
GENERAL FUND

	# OF PERSONNEL	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	2.500	90,649	219,300	-	-	309,949
Town Manager	6.000	1,151,186	580,048	-	-	1,731,234
Nondepartmental	0.000	-	541,522	2,523,148	-	3,064,670
Administrative Services	3.400	851,280	780,148	-	-	1,631,428
Police	0.000	-	13,056,388	-	-	13,056,388
Community Development	8.000	2,245,802	2,031,980	-	-	4,277,782
Engineering	5.340	1,405,973	1,737,592	-	3,937,783	7,081,348
Senior Center	1.050	417,770	71,560	-	-	489,330
Parks	0.090	20,614	105,092	-	205,000	330,706
Facilities	3.200	659,980	452,992	-	50,000	1,162,972
Recreation	8.640	2,636,816	1,051,585	-	-	3,688,401
Animal Control	0.000	-	513,215	-	-	513,215
2013-15 GENERAL FUND BUDGET	38.220	9,480,070	21,141,422	2,523,148	4,192,783	37,337,423

GENERAL FUND
2015-17 BUDGET SUMMARY COMPARISON

	2013-15			2015-17	
	2013-14 ACTUAL	2014-15 BUDGET	2014-15 ESTIMATE	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
REVENUES:					
Property tax	5,728,444	5,908,194	6,194,287	6,789,456	7,365,419
Sales tax	4,023,519	3,866,736	4,094,303	4,471,628	4,368,375
Other tax	2,752,790	2,764,646	2,843,357	2,950,681	3,404,828
Total Taxes	12,504,753	12,539,576	13,131,947	14,211,765	15,138,622
Licenses, permits, fees	612,440	647,500	909,909	662,840	663,697
Investment earnings	297,813	105,000	65,000	65,000	75,000
Rental income	103,636	73,050	93,636	85,000	90,000
Motor Vehicle-in-lieu	11,511	13,900	11,119	10,000	10,000
Intergovernmental	110,954	255,000	121,599	240,000	100,000
Charges for services	648,127	632,900	559,680	562,550	562,550
Other revenue	409,141	405,799	476,738	697,000	150,900
Total Revenues	**14,698,374**	**14,672,725**	**15,369,629**	**16,534,155**	**16,790,768**
EXPENDITURES:					
Town Council	75,969	105,253	105,075	151,004	158,945
Town Manager	683,781	687,968	663,408	1,019,639	711,595
Nondepartmental	553,989	243,450	262,202	261,030	280,492
Administrative Services	549,552	552,906	562,178	913,783	717,645
Police	5,927,242	6,251,819	6,093,590	6,351,105	6,705,283
Community Development	1,041,799	1,852,948	1,741,845	2,192,842	2,084,940
Engineering	916,536	1,474,231	1,291,538	1,500,366	1,643,199
Senior Center	208,242	213,597	231,213	240,228	249,102
Parks	34,149	119,063	75,692	62,843	62,863
Facilities	342,156	347,286	349,127	563,340	549,632
Recreation	1,490,246	1,703,937	1,618,647	1,819,489	1,868,912
Animal Control	246,567	235,633	246,403	253,474	259,741
Total Current Expenditures	12,070,228	13,788,091	13,240,918	15,329,143	15,292,349
Capital Outlay:					
All Departments	569,433	3,230,307	2,170,949	2,780,283	1,412,500
Total Capital Outlay	569,433	3,230,307	2,170,949	2,780,283	1,412,500
Total Expenditures	**12,639,661**	**17,018,398**	**15,411,867**	**18,109,426**	**16,704,849**
Excess (deficiency) of Estimated Revenue Over Expenditures	2,058,713	(2,345,673)	(42,238)	(1,575,271)	85,919
Transfers-In	136,776	107,459	107,459	87,719	91,058
Transfers-Out	981,386	1,528,539	1,465,779	1,283,239	1,239,909
Total Other Financing Sources (Uses)	**(844,610)**	**(1,421,080)**	**(1,358,320)**	**(1,195,520)**	**(1,148,851)**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**1,214,103**	**(3,766,753)**	**(1,400,558)**	**(2,770,791)**	**(1,062,932)**
Beginning Fund Balance, July 1	9,493,847	9,493,847	10,707,950	9,307,392	6,536,601
Ending Fund Balance, June 30	10,707,950	5,727,093	9,307,392	6,536,601	5,473,670

GENERAL FUND

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 9,493,847	$ 10,707,950	$ 9,307,393	$ 6,536,602
Estimated Revenue	14,698,374	15,369,629	16,534,155	16,790,768
Transfers-In	136,776	107,459	87,719	91,058
Estimated Funds Available	24,328,997	26,185,039	25,929,266	23,418,428
Estimated Expenditures	12,639,661	15,411,867	18,109,426	16,704,849
Transfers-Out	981,386	1,465,779	1,283,239	1,239,909
Total Est. Expenditures & Transfers-Out	13,621,047	16,877,646	19,392,665	17,944,758
Estimated Ending Fund Balance	$ 10,707,950	$ 9,307,393	$ 6,536,602	$ 5,473,670

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 10,707,950	$ 9,307,393	$ 6,536,602	$ 5,473,670
Fund Balance	$ 10,707,950	$ 9,307,393	$ 6,536,602	$ 5,473,670

GENERAL FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PROPERTY TAX						
3010	Property Taxes	3,719,491	4,208,194	4,061,844	4,492,815	4,873,563
3122	Property Tax In-Lieu Of VLF	1,738,761	1,700,000	1,935,843	2,084,903	2,262,120
3020	Unsecured Property Taxes	135,036	-	146,600	157,888	171,309
3040	Supplemental Property Taxes	99,111	-	50,000	53,850	58,427
3110	Homeowner'S Prop Tax Relief	36,044	-	-	-	-
SALES TAX						
3120	General Sales And Use Tax	3,026,839	2,965,806	3,003,808	3,656,727	4,368,375
3121	Property Tax In-Lieu Of Sales Tax	996,680	900,930	1,090,495	814,901	-
TRANSIENT OCCUPANCY TAX						
3180	Transit Occupancy Tax	1,634,002	1,639,646	1,739,245	1,828,681	2,274,828
OTHER TAX						
3050	Real Property Transfer Taxes	122,221	120,000	104,065	112,000	120,000
3140	Motor Vehicle-In-Lieu Fees	11,511	13,900	11,119	10,000	10,000
LICENSES & PERMITS						
3130	Franchises	996,567	1,005,000	1,000,047	1,010,000	1,010,000
3210	Business License Fees	44,826	43,000	42,000	42,840	43,697
3220	Building Permit Fees	243,734	237,441	450,000	300,000	300,000
3221	Building Plan Check Fees - Internal	109,964	-	152,832	15,000	15,000
3222	Building Plan Check Fees - External	1,859	159,359	-	150,000	150,000
3223	Building Plan Check Fees - 3rd Party	30,275	-	-	-	-
3230	EIR Review Fee	4,509	4,000	7,500	4,000	4,000
3231	General Plan Amendment Fee	-	-	3,625	4,000	4,000
3232	Use Permits	13,383	11,000	12,000	15,000	15,000
3240	Subdivision Fees	13,080	-	11,000	10,000	10,000
3241	Encroachment Fees	21,362	35,000	88,477	30,000	30,000
3242	Transportation Permit Fee	4,574	6,000	5,000	4,000	4,000
3243	Public Works Plan Check/Inspection Fees	77,258	97,200	91,010	50,000	50,000
3244	Right of Way Easement	718	-	-	-	-
FINES & FORFEITURES						
3350	Motor Vehicle Fines	6,903	4,500	16,839	8,000	8,000
3355	Muni Court Collections	38,782	50,000	28,425	30,000	30,000
3360	Other Fines & Permits	1,213	-	1,200	-	-
INVESTMENT EARNINGS						
3410	Interest On Investments	297,813	105,000	65,000	65,000	75,000
RENTAL INCOME						
3430	Park Rental	47,185	36,600	45,000	40,000	40,000
3440	Facility Rental-Commty Center	27,403	12,500	25,000	20,000	25,000
3441	Facility Rental-Senior Center	6,637	4,850	5,636	5,000	5,000
3442	Facility Rental-Huerta Gym	19,735	19,100	18,000	20,000	20,000
3443	Facility Rental Insurance	2,676	-	-	-	-
INTERGOVERNMENTAL						
3501	Reimbursement of State Mandated Cost	-	-	6,599	-	-
3502	HUD Grant - Esposti Park	-	140,000	15,000	140,000	-
3511	Other Grants - Police	104,716	115,000	100,000	100,000	100,000
3512	Other Grants	6,238	-	-	-	-
3526	TFCA Pedestrian Enhancement	-	-	20,000	130,000	-
CHARGES FOR SERVICES						
3610	Administrative Fees	3,006	3,000	2,000	2,000	2,000
3612	Town Publications	25	-	-	-	-
3615	Copying Fees	67	500	50	50	50
3620	Recreation Fees - Youth & Adult	532,547	531,500	445,000	450,000	450,000
3621	Recreation Fees - Senior Center	78,738	64,000	74,000	76,500	76,500
3630	Police Services	142	-	-	-	-
3632	School Resource Officer	24,024	23,000	23,000	23,000	23,000
3640	Planning Fees	7,502	6,500	15,137	10,000	10,000
3641	General Plan Maint	2,075	4,400	493	1,000	1,000
OTHER REVENUE						
3800	Miscellaneous Revenue - Planning	-	75,000	57,761	-	-
3801	Miscellaneous Revenue - General	252,642	183,822	261,609	265,000	25,000
3801	Miscellaneous Revenue - Town Council	-	-	-	55,000	-
3801	Miscellaneous Revenue - Police	5,854	5,000	7,500	5,000	5,000
3801	Miscellaneous Revenue - Planning	4,545	400	-	-	-
3801	Miscellaneous Revenue - Building	7,147	6,500	2,000	3,500	3,500
3801	Miscellaneous Revenue - Engineering	3,334	3,000	22,593	128,000	3,000
3801	Miscellaneous Revenue - Senior Center	5,049	4,000	4,500	4,000	4,000
3807	Insurance Premium Rebate Revenue	44,486	49,617	40,000	40,000	40,000
3810	Special Events	16,139	15,000	5,775	11,500	15,400

3811	Event Sponsorship Revenue	69,945	63,460	55,000	55,000	55,000
OTHER FINANCING SOURCES						
3901	Transfer In - Water/Water Rec Operating Fund	136,776	107,459	107,459	87,719	91,058
TOTAL REVENUES		$ 14,835,150	$ 14,780,184	$ 15,477,088	$ 16,621,874	$ 16,881,826

TOWN COUNCIL - 010-01
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	40,762	41,553	40,285	44,004	46,645
MAINTENANCE & OPERATIONS	35,207	63,700	64,790	107,000	112,300
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 75,969**	**$ 105,253**	**$ 105,075**	**$ 151,004**	**$ 158,945**

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:

A special election expense is anticipated in fiscal year 2015-16 regarding the Lytton tribe. The Tribe will reimburse the Town for the expense. The Town will also hold a consolidated election, including the Urban Growth Boundary measure, in Fiscal Year 2016-17. Election expenses are solely funded from the General Fund.

Professional services have increased from fiscal years 2013-14 and 2014-15 as a result of bi-annual Town Council Team Building Workshops. Meetings, conferences and training have increased to account for the Town Councilmembers' requests for training opportunities.

TOWN COUNCIL - 010-01
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	14,447	14,100	14,100	14,100	14,100
4150	Fringe Benefits	26,315	27,453	26,185	29,904	32,545
TOTAL PERSONNEL		**$ 40,762**	**$ 41,553**	**$ 40,285**	**$ 44,004**	**$ 46,645**
	Councilmembers	*2.500*	*2.500*	*2.500*	*2.500*	*2.500*
		2.500	*2.500*	*2.500*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,310	6,875	6,875	9,050	9,050
4270	Subscriptions/Memberships	5,667	9,825	9,825	9,450	9,450
4280	Legal Expense	16,397	12,000	14,000	18,000	20,000
4435	Operational Expense	3,980	5,325	4,325	7,200	7,600
4450	Professional Services	3,613	2,000	7,825	4,000	7,900
4464	Election Expense	97	26,000	20,265	55,500	55,500
4486	Communications	1,143	1,675	1,675	3,800	2,800
TOTAL MAINTENANCE & OPEARATIONS		**$ 35,207**	**$ 63,700**	**$ 64,790**	**$ 107,000**	**$ 112,300**
TOTAL EXPENDITURE		**$ 75,969**	**$ 105,253**	**$ 105,075**	**$ 151,004**	**$ 158,945**

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.850	1.900	1.900	2.500	2.500
PERSONNEL	261,865	273,219	232,231	335,521	354,456
MAINTENANCE & OPERATIONS	144,949	101,662	132,325	368,563	56,613
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 406,814**	**$ 374,881**	**$ 364,556**	**$ 704,084**	**$ 411,069**

DESCRIPTION:

The Town Manager's Office is responsible for the administrative leadership of the Town staff and the execution of policies and programs established by the Town Council. The Town Manager's Office provides varied and complex administrative and policy support ot the Town Council to enable achievement of organizational and community goals.

SIGNIFICANT CHANGES & EXPENDITURES:

This budget includes policy updates for a Town-wide Records Management program.

The Administrative Assistant position in the Town Clerk's Office will be converting from a part-time position in FY2014-15 to a full-time position in FY2015-16 to restore the customer service to pre-recession levels and to assist the Community Development Department.

The extra help position includes an Audio/Visual Technician.

The significant expenses in Fiscal Year 2015-16 include the following discretionary projects to meet Council goals:

- Civic Center Facilities Replacement/Relocation Feasibility Study; and
- Visioning and Economics Analysis - Future Use of Civic Center Property.

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	179,495	184,703	152,917	231,723	241,973
4120	Extra Help Wages	10,157	8,447	13,968	7,000	7,000
4150	Fringe Benefits	72,213	80,069	65,346	96,798	105,483
TOTAL PERSONNEL		**$ 261,865**	**$ 273,219**	**$ 232,231**	**$ 335,521**	**$ 354,456**
	Town Manager	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Town Clerk	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Sr Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Communications Specialist	*0.450*	*-*	*-*	*-*	*-*
	Records Management Specialist	*-*	*0.500*	*0.500*	*0.500*	*0.500*
	Administrative Assistant	*-*	*-*	*-*	*0.500*	*0.500*
		1.850	*1.900*	*1.900*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	6,392	6,585	6,500	10,200	10,200
4260	Professional Development	1,466	1,280	915	1,600	1,600
4270	Subscriptions/Memberships	1,562	2,620	2,620	3,313	3,313
4280	Legal Expense	34,621	20,000	20,000	22,000	22,000
4290	Legal Notices	187	1,000	1,000	1,500	1,500
4355	Office Supplies	1,376	1,500	2,400	2,500	2,500
4360	Postage	197	500	500	500	500
4425	Computer Expense	517	600	600	1,700	1,700
4435	Operational Expense	751	600	600	1,000	1,000
4450	Professional Services	89,772	62,072	95,000	322,050	10,000
4461	Town Promotion & Special Projs	6,661	3,415	700	500	500
4486	Communications	1,447	1,490	1,490	1,700	1,800
TOTAL MAINTENANCE & OPERATIONS		**$ 144,949**	**$ 101,662**	**$ 132,325**	**$ 368,563**	**$ 56,613**
TOTAL EXPENDITURE		**$ 406,814**	**$ 374,881**	**$ 364,556**	**$ 704,084**	**$ 411,069**

TOWN MANAGER'S OFFICE - HUMAN RESOURCES - 010-12
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.000	2.000	2.000	2.000	2.000
PERSONNEL	191,817	229,618	211,232	228,969	232,240
MAINTENANCE & OPERATIONS	85,150	83,469	87,620	86,586	68,286
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 276,967**	**$ 313,087**	**$ 298,852**	**$ 315,555**	**$ 300,526**

DESCRIPTION:

The Human Resources Division, as part of the Town Manager's Office, is responsible for the oversight and management of personnel related matters. Functions include conflict resolution, recruitment and selection, salary administration, compliance with state and federal laws, benefits, and leave administration. With an emphasis on training and employee development, the HR Division strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Recruitment cost assumes no major recruitments. Increased professional services in second year to cover potential salary survey. Increase in computer expense pending the implementation of NeoGov performance evaluation software as a replacement for current Taleo software. Higher cost in first year for implementation cost. Training budget assumes safety (including Ergonomics) will be handled by Risk Management.

TOWN MANAGER'S OFFICE - HUMAN RESOURCES - 010-12
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	132,192	158,215	141,606	157,592	156,324
4120	Extra Help Wages	5,941	-	3,830	-	-
4150	Fringe Benefits	53,684	71,403	65,796	71,377	75,916
TOTAL PERSONNEL		**$ 191,817**	**$ 229,618**	**$ 211,232**	**$ 228,969**	**$ 232,240**
	Human Resource Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		2.000	*2.000*	*2.000*	*2.000*	*2.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,491	9,630	8,900	14,900	15,350
4256	Recruitment	7,406	7,500	7,500	10,000	10,000
4260	Professional Development	1,306	1,400	1,087	2,000	2,000
4270	Subscriptions/Memberships	117	1,165	500	718	718
4280	Legal Expense	39,454	22,500	22,500	20,000	20,000
4425	Computer Expense	2,799	5,367	1,750	18,568	9,818
4435	Operational Expense	5,432	5,662	5,275	17,000	7,000
4450	Professional Services	17,973	25,065	35,000	3,250	3,250
4452	Contractual Services	8,079	5,000	5,000	-	-
4486	Communications	93	180	108	150	150
TOTAL MAINTENANCE & OPERATIONS		**$ 85,150**	**$ 83,469**	**$ 87,620**	**$ 86,586**	**$ 68,286**
TOTAL EXPENDITURE		**$ 276,967**	**$ 313,087**	**$ 298,852**	**$ 315,555**	**$ 300,526**

TOWN MANAGER'S OFFICE - ECONOMIC DEVELOPMENT - 010-60
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	1.000	1.000
PERSONNEL	-	-	-	121,436	125,131
MAINTENANCE & OPERATIONS	-	-	-	100,330	88,330
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 221,766**	**$ 213,461**

DESCRIPTION:

The Economic Development Division of the Town Manager's Office is responsible for strengthing local businesses, expanding the Windsor economy, and promoting the Town as an attractive place to do business. The primary goals of economic development are to encourage an open and inviting business climate for new and existing businesses, a balanced economic environment, and a diverse tax base. Marketing the Town to new businesses and maintining good relations with existing businesses are primary tasks of the Division. Economic Development also represents the Town at local and regional events and activities.

SIGNIFICANT CHANGES & EXPENDITURES:

In late 2014, the Town hired its first full-time Economic Development Manager. Priorities for the new Manager include developing high quality marketing materials to promote the Town, developing good relations with the local Chamber of Commerce and businesses, updating the Town's Economic Development web pages, strengthening ties with the Sonoma County Economic Development Board, and increasing Windsor's presence in local and regional economic activities. The Manager is currently working with local distilleries to develop a Beverage District to promote this new economic sector in Windsor. The Town continues to provide financial support to the Windsor Chamber of Commerce and co-hosts a bi-monthly business roundtable for local businesses to exchange information. The Town participates in the Chamber's annual Business Expo and also supports activities and events sponsored by the Old Downtown Windsor Merchants' Association.

TOWN MANAGER'S OFFICE - ECONOMIC DEVELOPMENT - 010-60
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	92,873	94,592
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	28,563	30,539
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 121,436**	**$ 125,131**
	Economic Development Manager	-	-	-	*1.000*	*1.000*
		-	-	-	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	5,000	5,000
4260	Professional Development	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	-	-	-	950	950
4280	Legal Expense	-	-	-	1,500	1,500
4410	Advertising	-	-	-	43,000	28,500
4435	Operational Expense	-	-	-	5,000	7,500
4450	Professional Services	-	-	-	38,000	38,000
4461	Town Promotion & Special Projs	-	-	-	5,100	5,100
4486	Communications	-	-	-	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 100,330**	**$ 88,330**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 221,766**	**$ 213,461**

NON-DEPARTMENTAL - 010-30
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	4,873	300	15,052	-	-
MAINTENANCE & OPERATIONS	549,116	243,150	247,150	261,030	280,492
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	981,386	1,528,539	1,465,779	1,283,239	1,239,909
TOTAL	**$ 1,535,375**	**$ 1,771,989**	**$ 1,727,981**	**$ 1,544,269**	**$ 1,520,401**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The vehicle maintenance expense has been modified to only Town-wide pool cars with the meter reader vehicle (#140) reallocated to the Administrative Services Department. The equipment maintenance expense has decreased after a renegotiated contract.

NON-DEPARTMENTAL - 010-30
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	4,873	300	15,052	-	-
TOTAL PERSONNEL		**$ 4,873**	**$ 300**	**$ 15,052**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	400,092	-	603	500	500
4220	Bank Charges	-	575	-	-	-
4245	Insurance	75,442	144,327	154,185	165,378	178,654
4260	Professional Development	-	-	3,082	-	-
4325	Vehicle Maintenance	361	1,000	658	503	513
4330	Equipment Maintenance	18,457	23,865	22,045	13,206	13,470
4435	Operational Expense	3,903	4,802	4,937	12,448	9,976
4450	Professional Services	-	-	-	-	-
4475	Rents & Leases	1,280	2,497	1,536	1,628	1,726
4486	Communications	13,201	18,584	17,456	17,806	18,162
4487	Utilities, Gas & Electric	36,380	47,500	42,648	49,561	57,491
TOTAL MAINTENANCE & OPERATIONS		**$ 549,116**	**$ 243,150**	**$ 247,150**	**$ 261,030**	**$ 280,492**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	-	-	(62,760)	-	-
4901	Transfer Out - Capital Replacement Func	300,000	300,000	300,000	-	-
4901	Transfer Out - Water Reclamation Opera	65,308	65,498	65,498	64,538	64,755
4901	Transfer Out - Water Operations	65,307	65,497	65,497	64,538	64,755
4901	Transfer Out - L&L Zone 1	232,793	501,853	501,853	569,064	531,012
4901	Transfer Out - L&L Zone 2	91,106	231,462	231,462	217,594	215,651
4901	Transfer Out - L&L Zone 3	173,195	280,170	280,170	278,706	274,392
4901	Transfer Out - L&L Zone 6	53,677	84,059	84,059	88,799	89,344
TOTAL OTHER FINANCING USES		**$ 981,386**	**$ 1,528,539**	**$ 1,465,779**	**$ 1,283,239**	**$ 1,239,909**
TOTAL EXPENDITURE		**$ 1,535,375**	**$ 1,771,989**	**$ 1,727,981**	**$ 1,544,269**	**$ 1,520,401**

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.710	2.710	2.300	3.400	3.400
PERSONNEL	325,494	338,873	315,437	423,146	428,134
MAINTENANCE & OPERATIONS	224,058	214,033	246,741	490,637	289,511
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 549,552**	**$ 552,906**	**$ 562,178**	**$ 913,783**	**$ 717,645**

DESCRIPTION:

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

Utility billing is responsibly for all billing-related functions for water and water reclaimation accounts located within the Town of Windsor. 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 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 department was recently reorganized with the Human Resources division transfering to the Town Manager's Office.

The Town has included funds to redesign the home page of the website, contract with a third-party to provide updated training to each department on how to update their respective webpages, and upgrade the business license software which will allow for online registration and payment of the annual business license fees, reducing staff time devoted to this task.

During the budget period the department will review the Windsor Refuse and Recycling franchise revenue process, in addition to the Master Fee schedule, resulting in an increase to professional services as an outside consultant will provide assistance during the review process.

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	222,876	251,964	229,000	296,140	294,255
4120	Extra Help Wages	12,544	-	8,767	12,162	12,171
4150	Fringe Benefits	90,074	86,909	77,670	114,844	121,708
TOTAL PERSONNEL		**$ 325,494**	**$ 338,873**	**$ 315,437**	**$ 423,146**	**$ 428,134**
	Administrative Services Director	*0.400*	*0.400*	*0.400*	*0.500*	*0.500*
	Special Projects Manager	*0.400*	*0.400*	*0.400*	*0.500*	*0.500*
	Finance Manager	*0.410*	*0.410*	*-*	*0.500*	*0.500*
	Accounting Supervisor	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Accounting Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Accounting Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Utility Billing Representative	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Senior UB Representative	*0.200*	*0.200*	*0.200*	*0.600*	*0.600*
		2.710	*2.710*	*2.300*	*3.400*	*3.400*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	175	-	-	500	-
4220	Bank Charges	231	115	2,000	200	250
4250	Mtgs,Conf,Trvl,Training	2,950	5,250	2,057	13,066	13,000
4260	Professional Development	2,408	1,870	2,500	3,400	3,400
4270	Subscriptions/Memberships	672	667	723	573	573
4280	Legal Expense	9,236	4,000	6,700	6,834	6,971
4325	Vehicle Maintenance	-	-	-	350	358
4360	Postage	1,987	3,923	(463)	2,711	2,765
4365	Printing	1,295	1,064	1,310	1,375	1,444
4425	Computer Expense	146,461	142,193	142,000	259,394	176,197
4435	Operational Expense	5,540	6,674	7,757	24,410	8,903
4450	Professional Services	41,899	38,007	61,767	157,434	75,260
4452	Contractual Services	10,756	10,000	20,000	20,000	-
4486	Communications	448	270	390	390	390
TOTAL MAINTENANCE & OPERATIONS		**$ 224,058**	**$ 214,033**	**$ 246,741**	**$ 490,637**	**$ 289,511**
TOTAL EXPENDITURE		**$ 549,552**	**$ 552,906**	**$ 562,178**	**$ 913,783**	**$ 717,645**

POLICE - 010-50
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	(796)	-	-	-	-
MAINTENANCE & OPERATIONS	5,928,038	6,251,819	6,093,590	6,351,105	6,705,283
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 5,927,242**	**$ 6,251,819**	**$ 6,093,590**	**$ 6,351,105**	**$ 6,705,283**

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:

Historically the Police Department has maintains a ratio of approximately .74 officers per 1,000 citizens. In FY11-12 an officer was added because the ratio dropped to .70. Because of pending development projects including Bell Village, it is anticipated the officer to citizen ratio will drop. In order to maintain the appropriate staffing levels and to maintain performance measures directed by Town Council, an officer is being added to the FY16-17 budget. Despite the increase, it is anticipated Windsor residents will continue to pay the lowest per capita cost in Sonoma County.

POLICE - 010-50
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4199	Force Account	(796)	-	-	-	-
TOTAL PERSONNEL		**$ (796)**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	10,070	-	14,000	10,000	10,000
4230	Non Profit Grant Program	1,000	1,000	1,000	1,000	1,000
4250	Mtgs,Conf,Trvl,Training	-	-	50	-	-
4280	Legal Expense	1,685	10,002	2,500	5,000	6,000
4315	Gasoline, Oil & Deisel	46,834	63,860	47,000	50,000	50,000
4325	Vehicle Maintenance	13,752	10,250	10,250	10,250	10,455
4330	Equipment Maintenance	4,059	4,286	4,286	4,286	4,372
4360	Postage	32	650	400	400	408
4365	Printing	650	1,333	1,100	1,300	1,326
4375	Small Tools	3,486	-	-	-	-
4425	Computer Expense	71,751	77,515	88,000	100,610	102,661
4435	Operational Expense	5,931	11,647	11,000	11,500	11,500
4452	Contractual Services	6,150	17,605	15,197	15,245	15,510
4454	Contract Svc-Sheriff-Salaries	4,171,769	4,311,117	4,152,077	4,406,801	4,647,465
4455	Contract Svc-Sheriff-Overtime	474,457	475,744	503,872	484,899	484,899
4456	Contract Svc-Sheriff-Overhead	1,074,289	1,193,130	1,193,130	1,192,283	1,300,365
4475	Rents & Leases	37,985	63,395	44,368	47,251	48,788
4486	Communications	4,138	10,285	5,360	10,280	10,534
TOTAL MAINTENANCE & OPERATIONS		**$ 5,928,038**	**$ 6,251,819**	**$ 6,093,590**	**$ 6,351,105**	**$ 6,705,283**
TOTAL EXPENDITURE		**$ 5,927,242**	**$ 6,251,819**	**$ 6,093,590**	**$ 6,351,105**	**$ 6,705,283**

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.600	5.600	5.600	4.600	4.600
PERSONNEL	434,224	690,844	507,593	588,370	588,963
MAINTENANCE & OPERATIONS	234,789	685,377	764,557	618,020	495,520
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 669,013**	**$ 1,376,221**	**$ 1,272,150**	**$ 1,206,390**	**$ 1,084,483**

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 coordinates regular Staff Review Committee meetings to provide streamlined review of entitlement applications and other issues. The Planning Division 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. Administration of the General Plan Housing Element, including compliance with state housing law and affordable housing requirements, is another key program managed by the Planning Division staff. Community and regional planning efforts related to greenhouse gas reduction, climate change, vulnerability assessment, and hazard mitigation are also coordinated by Planning Division staff.

SIGNIFICANT CHANGES & EXPENDITURES:

In mid-2014 the new position of Community Development Technician was filled and a new Associate Planner position was added to the Planning Division at the end of 2014 due to increased workload. The Planning Division continues to work very closely with the Building Division and Economic Development.

Mintier-Harnish was selected as the consultant team to lead the General Plan Update, which kicked off in May 2014 and will continue through July 2016. The Housing Element Update and amendments to the transportation section of the Community Development Element proceeded on an accelerated schedule and were adoped in January 2015. The Housing Element was certified by the the State Department of Housing and Community Development (HCD) in February 2015.

Development activity has recovered from the economic downturn and the Planning Division is very busy meeting with developers, reviewing plans, coordinating with other departments, and conducting site inspections. The commercial component of Bell Village broke ground in late 2014, and construction is well underway. The residential component is under review for revisions to the site plan. For larger projects including Bell Village and Windsor Mill, Planning has contracted with planning consultants to augment staff resources.

Significant changes to the budget include moving the Economic Development Manager position into its own Division and reporting to the Town Manager, the addition of the Urban Design Study, the Zoning Code Update and Economic Impact Review as part of the General Plan Implementation, the General Plan Comprehensive Update, and the Los Amigos Focus Area Study.

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	284,579	484,578	363,039	407,970	399,131
4120	Extra Help Wages	31,567	-	8,000	10,000	10,000
4150	Fringe Benefits	118,078	206,266	136,554	170,400	179,832
TOTAL PERSONNEL		**$ 434,224**	**$ 690,844**	**$ 507,593**	**$ 588,370**	**$ 588,963**
	Community Development Director	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
	Economic Development Manager	*-*	*1.000*	*1.000*	*-*	*-*
	Senior Planner	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
	Community Development Technician	*-*	*1.000*	*1.000*	*1.000*	*1.000*
	Associate Planner	*-*	*1.000*	*1.000*	*1.000*	*1.000*
	Senior Admin Assistant	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		2.600	*5.600*	*5.600*	*4.600*	*4.600*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	8,260	18,100	18,000	37,500	47,000
4260	Professional Development	2,628	3,860	3,288	2,860	2,860
4270	Subscriptions/Memberships	1,360	1,840	1,500	5,500	5,500
4280	Legal Expense	24,045	13,000	18,600	22,500	21,000
4290	Legal Notices	4,178	7,000	6,000	7,500	7,500
4355	Office Supplies	-	-	75	-	-
4360	Postage	1,156	2,000	1,500	-	-
4365	Printing	88	2,000	1,500	-	-
4410	Advertising	-	-	-	2,500	2,500
4425	Computer Expense	5,023	1,600	2,100	5,500	5,000
4435	Operational Expense	29,598	14,800	29,800	38,000	38,000
4450	Professional Services	82,309	621,094	681,094	444,000	314,000
4452	Contractual Services	75,838	-	-	50,000	50,000
4486	Communications	306	83	1,100	2,160	2,160
TOTAL MAINTENANCE & OPERATIONS		**$ 234,789**	**$ 685,377**	**$ 764,557**	**$ 618,020**	**$ 495,520**
TOTAL EXPENDITURE		**$ 669,013**	**$ 1,376,221**	**$ 1,272,150**	**$ 1,206,390**	**$ 1,084,483**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.400	2.400	2.400	3.400	3.400
PERSONNEL	292,145	318,987	295,345	400,046	421,856
MAINTENANCE & OPERATIONS	80,641	157,740	174,350	364,640	365,140
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 372,786**	**$ 476,727**	**$ 469,695**	**$ 764,686**	**$ 786,996**

DESCRIPTION:

The Building Division of the Community Development Department is responsible for building plan check, building inspections and enforcement of the Town's Building and Life Safety Codes. Core services include building and grading permits, site inspections, plan check, code enforcement, and the collection of permit fees. The Building Division also administers the Town's code enforcement and compliance programs and issues citations related to building, zoning, erosion control, and fire and life safety codes. The Building Division ensures compliance with the Americans with Disability Act (ADA) and administers the Town's ADA Transition Plan, Flood Plain Ordinance, and Green Building regulations. The Building Division also administers and maintains the Town-wide Trak-it permit data tracking system.

SIGNIFICANT CHANGES & EXPENDITURES:

Development and construction activity have increased significantly in the past year, and permit-related revenue and impacts have nearly doubled. Several major new projects, including Bell Village, Holiday Inn, and Town Green Village Buidlings R & S, have been permitted and are currently under construction. Several other major projects including Esposti Park Place, Victoria Oaks, Bell Village, and Windsor Mill are expected to be underway within the next year. Due to the growth in development-related activities the Building Division has been operating with limited staff by outsourcing most major plans check activities to a third party contractor and looking for ways to streamline permitting. Due to the increased demand for the upcoming development activity as well as the Town's need for proactive Code Enforcement, a new Building Inspector position will be added to the Community Development Department's budget.

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	215,384	239,645	227,548	302,475	316,417
4120	Extra Help Wages	3,649	1,000	1,252	1,000	500
4150	Fringe Benefits	73,112	78,342	66,545	96,571	104,939
TOTAL PERSONNEL		**$ 292,145**	**$ 318,987**	**$ 295,345**	**$ 400,046**	**$ 421,856**
	Community Development Director	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Senior Building Inspector	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Senior Planner	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Building Official	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Building Inspector	-	-	-	*1.000*	*1.000*
	Senior Admin Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
		2.400	*2.400*	*2.400*	*3.400*	*3.400*
MAINTENANCE & OPERATIONS						
4220	Bank Charges	1,615	-	2,500	2,000	2,500
4250	Mtgs,Conf,Trvl,Training	572	1,500	1,400	4,000	4,000
4260	Professional Development	1,000	1,740	600	2,140	2,140
4270	Subscriptions/Memberships	1,824	1,500	1,000	2,000	2,000
4280	Legal Expense	642	2,500	1,200	2,500	2,500
4325	Vehicle Maintenance	2,287	1,500	1,400	1,500	1,500
4365	Printing	512	1,500	250	-	-
4425	Computer Expense	46,948	15,500	20,000	26,000	26,000
4435	Operational Expense	3,854	7,000	6,000	8,000	8,000
4450	Professional Services	19,187	20,000	20,000	115,000	115,000
4451	Prof Services - External Plan Checks	-	-	-	150,000	150,000
4452	Contractual Services	2,200	105,000	120,000	50,000	50,000
4486	Communications	-	-	-	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS		**$ 80,641**	**$ 157,740**	**$ 174,350**	**$ 364,640**	**$ 365,140**
TOTAL EXPENDITURE		**$ 372,788**	**$ 476,729**	**$ 469,697**	**$ 764,689**	**$ 786,999**

ENGINEERING - 010-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.150	4.450	4.400	5.340	5.340
PERSONNEL	353,234	532,423	471,244	702,845	703,128
MAINTENANCE & OPERATIONS	563,302	941,808	820,294	797,521	940,071
CAPITAL OUTLAY	482,068	2,914,369	2,059,150	2,525,283	1,412,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,398,604**	**$ 4,388,600**	**$ 3,350,688**	**$ 4,025,649**	**$ 3,055,699**

DESCRIPTION:

This portion of the Pubic Works budget primarily covers development engineering, traffic and transportation engineering and storm water quality. Development engineering 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 Development Engineering group. 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

Development engineering staff responsibilities have been reassessed with the increase in development activity. Development engineering staff have been redirected back to development services for the next biennium budget. A portion of development staff's time was previously dedicated to working on the storm water quality program, capital improvement projects, updating street standards, updating construction standards, updating specifications, developing procedures and policies, and mapping updates. Some of these responsibilities will be redirected to other staff.

A summary of the significant changes include the following:

- The general fund professional services operating budget has been increased.
- The capital outlay budget includes the street resurfacing program. Funding from the General fund for the street resurfacing program has increased from $860,000 to $1,170,000 in fiscal year 2015-16 and to $1,100,000 in fiscal year 2016-17 to address the continued backlog in street maintenance and to maintain the current pavement condition index rating for Windsor streets. The street resurfacing program includes funds for ADA improvements.
- Street lighting improvements have been included for collector/arterial streets to address intersection lighting levels/concerns. A striping modification budget was included. 3 signal projects are planned; Jaguar/Windsor Road Signal Project, Conde/Johnson Signal Project, and the Windsor River Road/Market/Bell Signal Project. These projects include both grant funding and general funds.
- A concept design for the intersection of Windsor River Road and Windsor Road is planned for fiscal year 2015-16.
- The following engineering studies were included: Starr Road Traffic Calming Study and the Windsor Class 1 Bike/Pedestrian Trails Study (rebudgeted). Funding for a concept study/preliminary engineering was included for Jaguar Way between Windsor Road and Starr Road.

There was a slight increase in FTEs due to staff reassignments from other departments to Public Works. Positions include the Project Manager position and the Management Analyst position. Additional slight increases are also attributable to changes to staff responsibilties/assignments.

Complete the following projects:

- Windsor Creek Trail (Brooks Creek)
- Conde Ln/Johnson St Traffic Signal
- Bell/Market/Windsor River Road Traffic Signal
- Jaguar/Windsor Rd Traffic Signal & Sidewalk
- Annual Street Resurfacing Program
- Starr Road Sidewalk - North
- Starr Road Sidewalk - Across from Cali

- Traffic Signal Emergency Pre-Emption System
- Caletti Bridge Repair

Complete the following studies:
- Corp Yard/Treatment Plant Site Master Plan
- Starr Road Traffic Calming Study
- Jaguar Way Ext. to Starr Road Concept Study & Preliminary Engr Design
- Pavement Management Program-Update
- Downtown Ped x-ing of Hwy 101/ORH Beautification Study
- Windsor Class 1 Bike and Ped Trail Study

ENGINEERING - 010-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	259,314	387,005	334,916	499,555	490,155
4120	Extra Help Wages	7,216	10,000	19,194	15,000	15,000
4150	Fringe Benefits	86,704	135,418	117,134	188,290	197,973
TOTAL PERSONNEL		**$ 353,234**	**$ 532,423**	**$ 471,244**	**$ 702,845**	**$ 703,128**
	Public Works Director	*0.200*	*0.200*	*0.200*	*0.150*	*0.150*
	Deputy Director Of Engineering	*-*	*0.450*	*0.450*	*0.450*	*0.450*
	Principal Civil Engineer	*0.450*	*-*	*-*	*-*	*-*
	Associate Civil Engineer	*0.450*	*0.450*	*0.450*	*0.650*	*0.650*
	Assistant Engineer	*0.400*	*0.400*	*0.400*	*0.500*	*0.500*
	Engineering Tech	*0.600*	*0.600*	*0.600*	*0.600*	*0.600*
	Management Analyst	*0.050*	*0.050*	*-*	*0.350*	*0.350*
	Senior Civil Engineer	*0.250*	*0.500*	*0.500*	*0.650*	*0.650*
	Senior Engineer	*-*	*0.500*	*0.500*	*0.600*	*0.600*
	Project Manager	*-*	*0.500*	*0.500*	*0.500*	*0.500*
	Water Quality Analyst	*0.050*	*0.100*	*0.100*	*-*	*-*
	Public Works Inspector	*0.450*	*0.450*	*0.450*	*0.450*	*0.450*
	Senior Admin Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Assistant	*0.150*	*0.150*	*0.150*	*0.340*	*0.340*
		3.150	*4.450*	*4.400*	*5.340*	*5.340*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,913	6,000	7,950	13,000	8,000
4260	Professional Development	5,101	3,820	5,182	4,446	4,446
4270	Subscriptions/Memberships	1,841	4,700	2,650	4,850	4,850
4280	Legal Expense	16,515	10,000	12,000	12,000	12,000
4330	Equipment Maintenance	621	3,000	1,600	3,000	3,000
4355	Office Supplies	3,509	4,000	4,000	4,000	4,000
4360	Postage	1,317	400	600	1,350	1,350
4365	Printing	-	250	100	1,000	1,000
4425	Computer Expense	3,114	3,266	5,200	14,925	10,775
4435	Operational Expense	1,540	6,800	6,800	5,950	5,950
4445	Permits & Licenses	3,800	10,800	18,800	13,500	12,200
4450	Professional Services	517,992	879,773	741,412	626,500	782,500
4452	Contractual Services	-	5,000	10,000	85,000	82,000
4486	Communications	6,039	4,000	4,000	8,000	8,000
TOTAL MAINTENANCE & OPERATIONS		**$ 563,302**	**$ 941,808**	**$ 820,294**	**$ 797,521**	**$ 940,071**
CAPITAL OUTLAY						
4510	Construction-Brooks Creek Trail	23,970	111,030	146,000	15,000	-
4510	Pleasant Oak Park Drain Riser Replace	46	45,454	25,000	-	-
4510	Construction-Stormwater Quality Program	24,045	-	-	-	-
4510	Conde Ln/ Johnson St Traffic Signal	-	81,000	12,000	71,000	90,000
4510	Bell/Market/Windsor River Traffic Sig	-	78,000	12,000	71,000	222,500
4510	Jaguar/Windsor Rd Traffic Sig & Sidewalk	6,604	85,396	27,000	688,000	-
4510	Construction - Pavement Resurfacing	337,997	1,154,465	805,000	1,170,000	1,100,000
4510	Const-Arata/Hembree Pavement Repair	10,903	12,541	-	-	-
4510	Construction - Shiloh Rd Improvements	-	-	1,500	-	-
4510	Roundabout Winsor Rd/Windsor River Rd	-	-	-	200,000	-
4510	Ada Transition Implementation Plan	-	100,000	20,000	-	-
4510	Construction	-	790,500	684,000	-	-
4510	Windsor River Rd Pavement Repair	9,525	330,818	321,500	-	-
4510	Civic Center Paving	10,203	112,682	1,750	-	-
4510	Traffic Signal Emergency Preempt Sys	-	-	-	90,000	-
4510	Starr Road Sidewalk North	-	-	-	62,000	-
4510	Starr Road Sidewalk Across From Cali	-	-	-	33,283	-
4510	Caletti Bridge Repair	-	-	-	125,000	-
4520	Shiloh Road Improvements Project	16,275	5,682	-	-	-
4540	Equipment Acquisition	42,500	6,800	3,400	-	-
TOTAL CAPITAL OUTLAY		**$ 482,068**	**$ 2,914,369**	**$ 2,059,150**	**$ 2,525,283**	**$ 1,412,500**
TOTAL EXPENDITURE		**$ 1,398,604**	**$ 4,388,600**	**$ 3,350,688**	**$ 4,025,649**	**$ 3,055,699**

SENIOR CENTER - 010-72
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.050	1.050	1.050	1.050	1.050
PERSONNEL	183,326	190,747	213,903	207,198	210,572
MAINTENANCE & OPERATIONS	24,916	22,850	17,310	33,030	38,530
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 208,242**	**$ 213,597**	**$ 231,213**	**$ 240,228**	**$ 249,102**

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 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. Extra help staff are comprised of part-time and seasonal employees of which costs are offset by program fees and charges. 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. Certified lifeguards that are utilized for senior swim programs are charged to the Senior Center Division while swim lesson instructors and lifeguards are charged to the Recreation Division. Approximately one-half of the swim lesson revenue is credited annually to the Senior Center Division revenue to offset operational costs, while the other half is credited to the Recreation Division revenue to offset wages for program administration, registration and advertising.

SIGNIFICANT CHANGES & EXPENDITURES:

Due to increases in programming, fiscal management, and customer service related items, an additional part-time receptionist position is being requested. This will also free up the Supervisor from handling clerical and administration support of the operations. Other changes include:

- Increase in Contract Instructors due to expansion of exercise and technological support classes.
- Funds budgeted for specialized aquatic training for Program Supervisor.
- Funds budgeted for Senior Center 20-year Anniversary Celebration.
- Increase in funds for equipment purchases, including pool deck items.
- Increase in funds to secure chartered bus services for Senior Travel Program.
- Funds moved from 91 to 72 for educational development, Wine Country Senior Games support, California Parks and Recreation Society events, and communications.

SENIOR CENTER - 010-72
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	95,407	98,737	115,252	96,643	96,132
4120	Extra Help Wages	49,171	52,200	58,073	71,375	72,803
4150	Fringe Benefits	38,748	39,810	40,578	39,180	41,637
TOTAL PERSONNEL		**$ 183,326**	**$ 190,747**	**$ 213,903**	**$ 207,198**	**$ 210,572**
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Recreation Division Manager	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Recreation Program Supervisor	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		1.050	*1.050*	*1.050*	*1.050*	*1.050*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	185	300	290	3,100	1,700
4260	Professional Development	981	1,050	995	1,050	1,050
4270	Subscriptions/Memberships	-	-	-	200	200
4280	Legal Expense	788	500	500	500	5,500
4360	Postage	68	200	145	200	200
4365	Printing	-	-	-	300	300
4425	Computer Expense	179	300	-	300	300
4435	Operational Expense	4,675	3,500	3,500	4,600	4,600
4462	Recreation Programs	18,040	17,000	11,880	22,000	23,900
4486	Communications	-	-	-	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 24,916**	**$ 22,850**	**$ 17,310**	**$ 33,030**	**$ 38,530**
TOTAL EXPENDITURE		**$ 208,242**	**$ 213,597**	**$ 231,213**	**$ 240,228**	**$ 249,102**

PARK - 010-74
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.120	0.090	0.090	0.090	0.090
PERSONNEL	13,331	9,554	9,942	10,297	10,317
MAINTENANCE & OPERATIONS	20,818	109,509	65,750	52,546	52,546
CAPITAL OUTLAY	87,365	315,938	111,799	205,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 121,514**	**$ 435,001**	**$ 187,491**	**$ 267,843**	**$ 62,863**

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 was reinstated in 2013-15 and included costs associated with street tree maintenance and special park and facilities projects. Projects for 2015-17 include: Wilson Ranch Soccer Park lighting and perimeter fencing, Keiser Park lighting for Field A, Keiser Park new restroom facility, drinking fountain improvements in Parks, and dugout shade structures at Hiram Lewis Park. Also included in this division is funding to replace the aging Old Downtown banners and pendants.

PARK - 010-74
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	9,168	6,265	6,299	6,673	6,477
4120	Extra Help Wages	78	-	82	-	-
4150	Fringe Benefits	4,085	3,289	3,561	3,624	3,840
TOTAL PERSONNEL		**$ 13,331**	**$ 9,554**	**$ 9,942**	**$ 10,297**	**$ 10,317**
1	*Parks & Facilities Division Manager*	*0.030*	*-*	*-*	*-*	*-*
2	*Parks Maintenance Supervisor*	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
3	*Senior Maintenance Worker*	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
4	*Administrative Assistant*	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
		0.120	*0.090*	*0.090*	*0.090*	*0.090*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	72	50	46	46
4280	Legal Expense	206	200	200	500	500
4315	Gasoline, Oil & Deisel	-	1,716	-	-	-
4325	Vehicle Maintenance	-	821	-	-	-
4335	Structures/Improvements Maint	-	3,200	-	-	-
4435	Operational Expense	12,226	8,500	5,500	26,250	26,250
4450	Professional Services	-	70,000	35,000	750	750
4452	Contractual Services	8,386	25,000	25,000	25,000	25,000
TOTAL MAINTENANCE & OPERATIONS		**$ 20,818**	**$ 109,509**	**$ 65,750**	**$ 52,546**	**$ 52,546**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	73,803	30,000	30,000	-	-
4510	Construction- Hiram Lewis Park Improve	-	-	-	-	-
4510	Construction-Hiram Lewis Ballfield Irr	7,594	906	-	-	-
4510	Construction-Hiram Lewis Tennis Ct Scr	-	10,500	6,799	-	-
4510	Esposti Park Improvements	-	155,000	25,000	130,000	-
4510	Construction-Old Vineyard Park	-	15,000	15,000	-	-
4510	Wilson Ranch Sidewalk Repairs	5,968	6,532	-	-	-
4510	Construction- Windsor Creek Trail Impro	-	15,000	15,000	-	-
4510	Esposti Park Improvements	-	83,000	20,000	-	-
4510	Wilson Ranch Field Lighting Expansion	-	-	-	-	-
4510	Park Drinking Fountain Improvements	-	-	-	65,000	-
4510	Hiram Lewis Dugout Shade Structure	-	-	-	10,000	-
TOTAL CAPITAL OUTLAY		**$ 87,365**	**$ 315,938**	**$ 111,799**	**$ 205,000**	**$ -**
TOTAL EXPENDITURE		**$ 121,514**	**$ 435,001**	**$ 187,491**	**$ 267,843**	**$ 62,863**

FACILITIES - 010-76
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.660	1.590	1.590	3.200	3.200
PERSONNEL	190,653	163,713	170,381	328,644	331,336
MAINTENANCE & OPERATIONS	151,503	183,573	178,746	234,696	218,296
CAPITAL OUTLAY	-	-	-	50,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 342,156**	**$ 347,286**	**$ 349,127**	**$ 613,340**	**$ 549,632**

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:

Projects included in the 2015-17 Facilities budget include LED retrofit lighting for the Community Center and Huerta Gym, new chairs for Building 400 Wild Oak and Acorn conference rooms and new locks on kitchen storage cabinets at the Huerta Gym and Community Center.

FACILITIES - 010-76
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	124,880	103,778	103,488	209,889	206,255
4120	Extra Help Wages	11,248	11,500	13,813	14,170	14,170
4150	Fringe Benefits	54,525	48,435	53,080	104,585	110,911
TOTAL PERSONNEL		**$ 190,653**	**$ 163,713**	**$ 170,381**	**$ 328,644**	**$ 331,336**
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Parks & Facilities Superintendent	*-*	*0.080*	*0.080*	*0.280*	*0.280*
	Parks & Facilities Division Manager	*0.150*	*-*	*-*	*-*	*-*
	Parks Maintenance Supervisor	*0.050*	*0.050*	*0.050*	*0.150*	*0.150*
	Senior Maintenance Worker	*0.450*	*0.450*	*0.450*	*0.750*	*0.750*
	Maintenance Worker II	*0.730*	*0.630*	*0.630*	*1.400*	*1.400*
	Maintenance Worker I	*0.080*	*0.080*	*0.080*	*0.180*	*0.180*
	Maintenance Worker I - Parks	*-*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Assistant	*0.150*	*0.150*	*0.150*	*0.290*	*0.290*
		1.660	*1.590*	*1.590*	*3.200*	*3.200*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	536	350	1,000	1,350	2,950
4260	Professional Development	3,061	374	2,097	1,546	1,546
4280	Legal Expense	397	1,500	1,500	1,000	1,000
4310	Custodial Expense	47,750	61,312	61,312	95,000	95,000
4315	Gasoline, Oil & Deisel	5,305	5,148	5,148	5,500	5,500
4325	Vehicle Maintenance	1,365	1,348	1,348	1,300	1,300
4330	Equipment Maintenance	467	3,200	1,000	1,000	1,000
4335	Structures/Improvements Maint	21,483	32,341	29,841	53,000	35,000
4370	Parts & Supplies	11,720	19,000	9,000	12,000	12,000
4435	Operational Expense	46,375	47,000	47,000	47,000	47,000
4452	Contractual Services	10,282	12,000	16,500	13,000	13,000
4487	Utilities, Gas & Electric	2,762	-	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 151,503**	**$ 183,573**	**$ 178,746**	**$ 234,696**	**$ 218,296**
CAPITAL OUTLAY						
4510	Old Firehouse Parking Lot	-	-	-	50,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**
TOTAL EXPENDITURE		**$ 342,156**	**$ 347,286**	**$ 349,127**	**$ 613,340**	**$ 549,632**

RECREATION - 010-91
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.760	7.660	7.660	8.640	8.640
PERSONNEL	1,067,634	1,173,321	1,077,852	1,304,719	1,332,097
MAINTENANCE & OPERATIONS	422,612	530,616	540,795	514,770	536,815
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,490,246**	**$ 1,703,937**	**$ 1,618,647**	**$ 1,819,489**	**$ 1,868,912**

DESCRIPTION:

The Parks and Recreation Department creates community through people, parks and programs. The Recreation Division provides recreation activities such as early childhood education classes, special events, teen programs, and youth swim lessons. 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. 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, Holiday Tree Grove, 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, participation in California Parks and Recreation Society offerings including the annual Community Service Awards, and administration of the Non-profit Grant Program and the Hometown Heroes Military Banner Program. 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, Wine Country 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 Wellness Festival and Recreation Expo (April), Cinco de Mayo (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:

The Recreation Division includes a new Management Analyst position hired in FY 14-15. The FY15-16 budget includes a Recreation Program Coordinator to support an increase in programs and services associated with an increase in revenue. New recreation programs for 2015-17 will include increased frequency in park visitations by the Mobile Recreation Unit, expansion of the Montessori in Motion Preschool, activity nights in the Club Blend middle-school program, a spring youth flag football league and summer basketball camp. Significant expendatures for 2015-17 include $30,000 in year two for the recreation registration software transition because the CLASS system will no longer be available. The Earth Day and Wellness Festival will now include the annual Recreation Expo, formerly know as the Summer Kick Off BBQ. The Tuesday Night Kids Movies Series will also be implemented by the Parks and Recreation Department, formerly sponsored by the Old Downtown Windsor Merchants Association in partnership with the Town. The Division will work closely with the Town Manager's Office to plan the Town's 25th Anniversary of incorporation during the FY 16-17 in anticipation of an event in July 2017. The Division will participate in the implementation of key strategies as an outcome of the Parks and Recreation Master Plan Update. Capital outlay projects include the purchase of a field cart and a veichle (Ford F-150 truck). Facility improvements that will support the programs and services offered by the Recreation Division are identified in the Parks and Facilities Divisions.

RECREATION - 010-91
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	527,340	593,813	523,031	655,896	656,385
4120	Extra Help Wages	303,235	314,900	305,306	339,737	346,860
4150	Fringe Benefits	237,059	264,608	249,515	309,086	328,852
TOTAL PERSONNEL		**$ 1,067,634**	**$ 1,173,321**	**$ 1,077,852**	**$ 1,304,719**	**$ 1,332,097**
	Parks & Recreation Director	*0.710*	*0.710*	*0.710*	*0.760*	*0.760*
	Recreation Division Manager	*0.850*	*0.850*	*0.850*	*0.880*	*0.880*
	Facilities Maintenance Supervisor	*0.100*	*-*	*-*	*-*	*-*
	Recreation Program Supervisor	*1.100*	*1.100*	*1.100*	*1.100*	*1.100*
	Recreation Program Coordinator	*2.000*	*2.000*	*2.000*	*3.000*	*3.000*
	Management Analyst	*-*	*1.000*	*1.000*	*0.900*	*0.900*
	Communications Specialist	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Administrative Assistant	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		6.760	*7.660*	*7.660*	*8.640*	*8.640*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	1,000	-	1,001	1,000	1,000
4220	Bank Charges	23,005	23,000	15,000	15,000	15,000
4230	Non Profit Grant Program	91,822	110,118	127,618	92,300	92,300
4231	Community Partnerships	7,462	8,650	7,103	14,350	14,350
4245	Insurance	-	500	-	250	250
4250	Mtgs,Conf,Trvl,Training	12,391	10,660	17,099	19,610	17,200
4260	Professional Development	2,571	5,320	1,960	5,640	5,640
4270	Subscriptions/Memberships	1,827	2,370	2,549	2,500	2,500
4280	Legal Expense	11,034	3,500	4,477	4,500	4,500
4315	Gasoline, Oil & Deisel	7,028	7,150	7,649	7,700	7,900
4325	Vehicle Maintenance	6,706	5,500	5,500	4,125	4,250
4425	Computer Expense	2,899	10,080	10,372	7,000	21,050
4435	Operational Expense	34,222	56,421	57,131	44,745	49,825
4450	Professional Services	1,035	3,880	20,000	3,500	3,500
4461	Town Promotion & Special Projs	62,694	101,542	106,778	114,575	119,575
4462	Recreation Programs	153,004	178,925	151,738	171,225	171,225
4486	Communications	3,912	3,000	4,820	6,750	6,750
TOTAL MAINTENANCE & OPERATIONS		**$ 422,612**	**$ 530,616**	**$ 540,795**	**$ 514,770**	**$ 536,815**
TOTAL EXPENDITURE		**$ 1,490,246**	**$ 1,703,937**	**$ 1,618,647**	**$ 1,819,489**	**$ 1,868,912**

ANIMAL CONTROL - 010-92
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	246,567	235,633	246,403	253,474	259,741
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 246,567**	**$ 235,633**	**$ 246,403**	**$ 253,474**	**$ 259,741**

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
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	17,418	2,000	12,770	14,000	14,280
4452	Contractual Services	229,149	233,633	233,633	239,474	245,461
TOTAL MAINTENANCE & OPERATIONS		**$ 246,567**	**$ 235,633**	**$ 246,403**	**$ 253,474**	**$ 259,741**
TOTAL EXPENDITURE		**$ 246,567**	**$ 235,633**	**$ 246,403**	**$ 253,474**	**$ 259,741**

SPECIAL REVENUE FUNDS

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 994,032	$ 978,758	$ 924,405	$ 414,311
Estimated Revenue	901,303	776,626	608,967	620,846
Transfers-In	-	-	-	-
Estimated Funds Available	1,895,335	1,755,384	1,533,372	1,035,157
Estimated Expenditures	916,577	830,979	1,119,061	960,072
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	916,577	830,979	1,119,061	960,072
Estimated Ending Fund Balance	$ 978,758	$ 924,405	$ 414,311	$ 75,085

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 978,758	$ 924,405	$ 414,311	$ 75,085
Fund Balance	$ 978,758	$ 924,405	$ 414,311	$ 75,085

GAS TAX FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	(326)	4,378	5,000	5,000	5,000
INTERGOVERNMENTAL						
3571	Gas Tax, Section 2106 & 2107	293,339	284,521	318,175	296,346	302,273
3572	Gas Tax, Section 2105-Prop 111	182,861	127,601	164,019	154,851	157,948
3573	Gas Tax, Section 2107.5-Engin	6,000	6,000	6,000	6,000	6,000
3574	Gas Tax, Section 2103-Prop 42 Replace	374,581	384,113	275,931	142,770	145,625
OTHER REVENUE						
3801	Miscellaneous Revenues	44,848	-	7,500	4,000	4,000
TOTAL REVENUES		$ 901,303	$ 806,613	$ 776,626	$ 608,967	$ 620,846

GAS TAX FUND - 110-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	28,641	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 28,641**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

The Gas Tax Fund is used for the repair and maintenance of Town streets. Because of the limitations from Gas Tax legislation, engineering-related expenditures must be covered in the General Fund under department 010-63.

SIGNIFICANT CHANGES & EXPENDITURES:

This department has been discontinued being used effective FY2014-15.

GAS TAX FUND - 110-63
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	28,641	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 28,641**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 28,641**	**$ -**	**$ -**	**$ -**	**$ -**

GAS TAX FUND - 110-81
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.200	5.100	5.100	5.500	5.500
PERSONNEL	527,761	556,505	529,429	586,371	589,217
MAINTENANCE & OPERATIONS	354,154	393,452	301,550	374,690	370,855
CAPITAL OUTLAY	6,021	-	-	158,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 887,936**	**$ 949,957**	**$ 830,979**	**$ 1,119,061**	**$ 960,072**

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:

The main increase in the budget is due to the purchase of a vactor/jetter/excavation combination unit ("Combo Unit"). This Combo Unit will increase the efficiency of our collection system cleaning operation and reduce the need to rent equipment. It is a unit that can also be used by the Streets Division for cleaning storm drain pipes and also by the Water Division to help with large trenching operations; hence the cost is split among the three department funds. Another purchase in year two of the budget is a crack seal machine. Obtaining this equipment will allow us to perform crack sealing maintenance activities with our own staff and not use contractors to perform the work. Another change is the increase to the employee training budget. In past years, this budget was severely reduced due to the economic downturn. However, it is time to bring the training budget back up to get back to investing in employee training.

GAS TAX FUND - 110-81
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	324,617	344,108	316,393	360,005	349,374
4120	Extra Help Wages	33,676	32,200	34,874	33,850	35,900
4150	Fringe Benefits	169,468	180,197	178,162	192,516	203,943
TOTAL PERSONNEL		**$ 527,761**	**$ 556,505**	**$ 529,429**	**$ 586,371**	**$ 589,217**
	Public Works Director	*0.050*	*0.050*	*0.050*	*-*	*-*
	Deputy Director of Operations	*-*	*-*	*-*	*0.250*	*0.250*
	Public Works Manager	*0.100*	*-*	*-*	*-*	*-*
	Streets Maintenance Supervisor	*0.650*	*0.650*	*0.650*	*0.850*	*0.850*
	Maintenance Specialist	*0.850*	*-*	*-*	*-*	*-*
	Senior Maintenance Worker	*-*	*0.850*	*0.850*	*0.850*	*0.850*
	Maintenance Worker II	*3.400*	*3.400*	*3.400*	*3.400*	*3.400*
	Management Analyst	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
		5.200	*5.100*	*5.100*	*5.500*	*5.500*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	13,926	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	61	500	500	3,000	3,000
4260	Professional Development	730	2,330	1,023	2,550	2,550
4280	Legal Expense	915	-	200	300	300
4315	Gasoline, Oil & Deisel	7,393	7,000	6,500	7,000	7,000
4325	Vehicle Maintenance	18,865	13,000	13,000	13,700	14,500
4330	Equipment Maintenance	680	1,100	3,000	2,500	2,500
4340	Streets/Infrastructure Maint	69,179	102,450	82,950	86,600	101,400
4370	Parts & Supplies	1,750	6,200	4,600	8,600	13,125
4420	Chemicals	37	2,000	-	-	-
4425	Computer Expense	-	-	-	3,000	-
4435	Operational Expense	25,403	21,307	21,307	19,525	20,805
4445	Permits & Licenses	-	-	-	500	500
4450	Professional Services	7,424	21,850	10,000	7,850	12,850
4452	Contractual Services	188,710	195,715	138,470	192,990	165,625
4458	Lab Testing & Supplies	-	-	-	500	500
4486	Communications	-	-	-	6,075	6,200
4487	Utilities, Gas & Electric	19,081	20,000	20,000	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ 354,154**	**$ 393,452**	**$ 301,550**	**$ 374,690**	**$ 370,855**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	50,000	-
4570	Vehicle Acquisition	-	-	-	108,000	-
4580	Structures/Improvements Acquis	6,021	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 6,021**	**$ -**	**$ -**	**$ 158,000**	**$ -**
TOTAL EXPENDITURE		**$ 887,936**	**$ 949,957**	**$ 830,979**	**$ 1,119,061**	**$ 960,072**

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ (93,010)	$ 413,102	$ 312,264	$ 514,264
Estimated Revenue	807,304	1,182,100	1,114,942	1,244,000
Transfers-In	-	-	-	-
Estimated Funds Available	714,295	1,595,202	1,427,206	1,758,264
Estimated Expenditures	301,193	1,282,938	912,942	1,042,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	301,193	1,282,938	912,942	1,042,000
Estimated Ending Fund Balance	$ 413,102	$ 312,264	$ 514,264	$ 716,264

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Transportation Projects	$ 413,102	$ 312,264	$ 514,264	$ 716,264
Fund Balance	$ 413,102	$ 312,264	$ 514,264	$ 716,264

TRANSPORTATION GRANT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	118	-	2,000	2,000	2,000
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	86,110	1,198,000	-	-	-
3526	TFCA Pedestrian Enhancement	-	132,942	215,285	580,000	842,000
3528	Federal Safe Routes To School Grant	96,712	-	97,162	-	-
3578	LSR Measure M	186,272	140,000	245,000	200,000	200,000
3580	Transportation Grant Revenue	438,094	-	622,653	332,942	200,000
TOTAL REVENUES		$ 807,304	$ 1,470,942	$ 1,182,100	$ 1,114,942	$ 1,244,000

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	122,471	200,424	200,000	-	-
CAPITAL OUTLAY	178,722	2,759,451	1,082,938	912,942	1,042,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 301,193**	**$ 2,959,875**	**$ 1,282,938**	**$ 912,942**	**$ 1,042,000**

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 just under $2.0 million in transportation grants for the projects listed below. Projects proposed to have grant funding are as follows:

- Jaguar/Windsor Road Traffic Signal and Windsor Road Sidewalk
- Bell Road/Market Street/ Windsor River Road Traffic Signal
- Conde Lane / Johnson Street Traffic Signal
- Protective Permissive Traffic Signal Modification
- Annual Street Resurfacing Program

The Town will receive Measure M funds in the amount of $200,000 for fiscal years 2015-16 & 2016-17. The funds will be used for the Town's Annual Street Resurfacing Program.

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Construction-Conde/Johnson Traffic Sig	-	432,000	-	-	432,000
4510	Construct-Bell/Market/Windsor River Sig	-	410,000	-	-	410,000
4510	Construct-Jaguar/Windsor Rd Traffic Sig	2,840	627,161	63,598	580,000	-
4510	Construction-Starr Road Sidewalk	-	97,162	-	-	-
4510	Construction-Pavement Resurfacing Prog	10	285,880	245,000	200,000	200,000
4520	Shiloh Road Improvements Project	2,899	-	-	-	-
4510	Transportation for Clean Air Act (TFCA) Grant	-	132,942	-	132,942	-
4510	Construction-Ped Signal Enhance Phase 1	15,347	136,340	136,340	-	-
4510	ORH at Lakewood Dr Improv-Constructn	157,524	637,967	638,000	-	-
4520	ORH/Lakewood Bike & Ped Imprv -Engineer	102	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 178,722**	**$ 2,759,451**	**$ 1,082,938**	**$ 912,942**	**$ 1,042,000**
TOTAL EXPENDITURE		**$ 178,722**	**$ 2,759,451**	**$ 1,082,938**	**$ 912,942**	**$ 1,042,000**

TRANSPORTATION DEVELOPMENT ACT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ (0)
Estimated Revenue	1,022,204	1,108,099	1,163,504	1,221,679
Transfers-In	-	-	-	-
Estimated Funds Available	1,022,204	1,108,099	1,163,504	1,221,679
Estimated Expenditures	1,022,204	1,108,099	1,163,504	1,221,679
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,022,204	1,108,099	1,163,504	1,221,679
Estimated Ending Fund Balance	$ -	$ -	$ (0)	$ 0

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ -	$ -	$ (0)	$ 0
Fund Balance	$ -	$ -	$ (0)	$ 0

TRANSPORTATION DEVELOPMENT ACT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
INTERGOVERNMENTAL						
3522	TDA 8 - Golden Gate Transit	102,278	107,392	110,887	116,431	122,253
3522	TDA 8 - Fixed Route 60, 66	735,942	772,739	797,770	837,659	879,541
3522	TDA 8 - paratransit	183,984	193,183	199,442	209,414	219,885
TOTAL REVENUES		$ 1,022,204	$ 1,073,314	$ 1,108,099	$ 1,163,504	$ 1,221,679

TRANSPORTATION DEVELOPMENT ACT - 120
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,022,204	1,108,099	1,108,099	1,163,504	1,221,679
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,022,204**	**$ 1,108,099**	**$ 1,108,099**	**$ 1,163,504**	**$ 1,221,679**

DESCRIPTION:

This budget is a pass-thru expense for Sonoma County Transit including local services, bus stop improvements, ADA paratransit implementation and a reserve for Park-and-Ride loans.

SIGNIFICANT CHANGES & EXPENDITURES:

None

TRANSPORTATION DEVELOPMENT ACT - 120-63
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	1,022,204	1,108,099	1,108,099	1,163,504	1,221,679
TOTAL MAINTENANCE & OPERATIONS	**$ 1,022,204**	**$ 1,108,099**	**$ 1,108,099**	**$ 1,163,504**	**$ 1,221,679**
TOTAL EXPENDITURE	**$ 1,022,204**	**$ 1,108,099**	**$ 1,108,099**	**$ 1,163,504**	**$ 1,221,679**

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 36,221	$ 33,302	$ 33,502	$ 33,702
Estimated Revenue	23	200	200	200
Transfers-In	-	-	-	-
Estimated Funds Available	36,244	33,502	33,702	33,902
Estimated Expenditures	2,942	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,942	-	-	-
Estimated Ending Fund Balance	$ 33,302	$ 33,502	$ 33,702	$ 33,902

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 33,302	$ 33,502	$ 33,702	$ 33,902
Fund Balance	$ 33,302	$ 33,502	$ 33,702	$ 33,902

ASSET FORFEITURE FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	23	162	200	200	200
TOTAL REVENUES	$ 23	$ 162	$ 200	$ 200	$ 200

ASSET FORFEITURE FUND - 130
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	2,942	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,942**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

None

ASSET FORFEITURE FUND - 130-50
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	2,942	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 2,942**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 2,942**	**$ -**	**$ -**	**$ -**	**$ -**

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 44,045	$ 43,991	$ 44,241	$ 44,491
Estimated Revenue	159	250	250	250
Transfers-In	-	-	-	-
Estimated Funds Available	44,204	44,241	44,491	44,741
Estimated Expenditures	213	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	213	-	-	-
Estimated Ending Fund Balance	$ 43,991	$ 44,241	$ 44,491	$ 44,741

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 43,991	$ 44,241	$ 44,491	$ 44,741
Fund Balance	$ 43,991	$ 44,241	$ 44,491	$ 44,741

MOBILE HOME RENT STABILIZATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	159	273	250	250	250
CHARGES FOR SERVICES					
3665 Mobile Home Rent Stabilization Fee	-	13,512	-	-	-
TOTAL REVENUES	$ 159	$ 13,785	$ 250	$ 250	$ 250

MOBILE HOME RENT STABILIZATION - 140
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	213	3,500	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 213**	**$ 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 the 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 - 140-93
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	213	2,000	-	-	-
4480	Special Services	-	1,500	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 213**	**$ 3,500**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 213**	**$ 3,500**	**$ -**	**$ -**	**$ -**

LIGHTING AND LANDSCAPE ASSESSMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 216,822	$ 76,443	$ 84,055	$ 84,107
Estimated Revenue	989,438	881,610	875,356	879,625
Transfers-In	565,174	1,034,784	1,154,163	1,110,399
Estimated Funds Available	1,771,434	1,992,837	2,113,574	2,074,131
Estimated Expenditures	1,694,991	1,908,782	2,029,467	1,989,974
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,694,991	1,908,782	2,029,467	1,989,974
Estimated Ending Fund Balance	$ 76,443	$ 84,055	$ 84,107	$ 84,157

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for Zone 1 Parks	$ (4,423)	$ -	$ -	$ -
Reserved for Zone 2 Lighting	-	-	-	-
Reserved for Zone 3 Landscaping	-	-	-	-
Reserved for Zone 4 Bluebird/Starview	54,665	55,860	55,510	55,160
Reserved for Zone 5 Shadetree Oaktree	26,201	28,195	28,597	28,997
Reserved for Zone 6 Senior Center	-	-	-	-
Fund Balance	$ 76,443	$ 84,055	$ 84,107	$ 84,157

LIGHTING AND LANDSCAPE ASSESSMENT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PROPERTY TAX						
3060	Street Lighting Prop Tax-Zone4	4,350	1,350	4,400	4,000	4,000
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 1	483,584	486,500	485,662	485,495	487,000
3150	Special Assessments - Zone 2	145,270	148,000	145,315	145,337	147,000
3150	Special Assessments - Zone 3	198,575	203,000	198,897	198,897	200,000
3150	Special Assessments - Zone 5	3,015	3,060	3,006	1,402	1,400
3150	Special Assessments - Zone 6	40,669	40,800	40,000	40,000	40,000
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 1	50,977	757	100	100	100
3410	Interest On Investments - Zone 2	21,975	341	50	50	50
3410	Interest On Investments - Zone 3	30,417	26	60	60	60
3410	Interest On Investments - Zone 4	288	227	-	-	-
3410	Interest On Investments - Zone 5	759	142	-	-	-
3410	Interest On Investments - Zone 6	6,357	54	15	15	15
OTHER REVENUE						
3801	Miscellaneous Revenues - Zone 1	-	-	4,105	-	-
3801	Miscellaneous Revenues - Zone 6	3,200	-	-	-	-
3915	Transfe In - Zone 1	247,196	469,853	430,243	569,064	531,012
3915	Transfe In - Zone 2	91,107	231,462	213,849	217,594	215,651
3915	Transfe In - Zone 3	173,195	280,170	266,548	278,706	274,392
3915	Transfe In - Zone 6	53,677	84,059	92,144	88,799	89,344
3998	Other Financing Sources - Zone 1	-	32,000	32,000	-	-
TOTAL REVENUES		$ 1,554,612	$ 1,981,801	$ 1,916,394	$ 2,029,519	$ 1,990,024

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.905	6.065	6.065	6.830	6.830
PERSONNEL	692,838	757,033	671,488	748,026	752,483
MAINTENANCE & OPERATIONS	1,002,153	1,289,660	1,237,294	1,275,441	1,237,491
CAPITAL OUTLAY	-	-	-	6,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,694,991**	**$ 2,046,693**	**$ 1,908,782**	**$ 2,029,467**	**$ 1,989,974**

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:

Special projects included in the 2015-17 budget include: repairs to the pedestrian foot bridge at Pleasant Oak Park, replacement of the restroom floor at the Soccer Park, and the replacement of sand with ADA compliant engineered wood chips at Los Robles Park and Lakewood Park playgrounds.

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.

The biennial 2015-17 budget for Zone 1 and Zone 3 includes an allocation for the Water Reclamation Parks fund that been reduced to $0.

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
Public Works Director	*0.050*	*0.050*	*0.050*	*-*	*-*
Parks & Recreation Director	*0.090*	*0.090*	*0.090*	*0.090*	*0.090*
Deputy Director Of Engineering	*-*	*0.200*	*0.200*	*0.200*	*0.200*
Principal Civil Engineer	*0.200*	*-*	*-*	*-*	*-*
Parks & Facilities Division Manager	*0.510*	*-*	*-*	*-*	*-*
Finance Manager	*0.080*	*0.080*	*0.080*	*-*	*-*
Parks & Facilities Superintendent	*-*	*0.470*	*0.470*	*0.470*	*0.470*
Facilities Maintenance Supervisor	*0.175*	*-*	*-*	*-*	*-*
Parks Maintenance Supervisor	*0.600*	*0.600*	*0.600*	*0.640*	*0.640*
Engineering Tech	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
Senior Maintenance Worker	*0.775*	*0.780*	*0.780*	*0.800*	*0.800*
Maintenance Worker II	*3.155*	*3.155*	*3.155*	*3.330*	*3.330*
Maintenance Worker I	*0.700*	*0.070*	*0.070*	*0.700*	*0.700*
Administrative Assistant	*0.470*	*0.470*	*0.470*	*0.500*	*0.500*
	6.905	*6.065*	*6.065*	*6.830*	*6.830*
ZONE 1 - PARKS					
PERSONNEL					
4110 Regular Salaries & Wages	235,043	250,720	217,491	255,126	250,110
4120 Extra Help Wages	38,377	52,500	41,269	43,420	43,420
4150 Fringe Benefits	116,195	125,659	114,146	131,369	139,513
TOTAL PERSONNEL	**$ 389,615**	**$ 428,879**	**$ 372,906**	**$ 429,915**	**$ 433,043**
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	1,000	-	-
4245 Insurance	-	-	-	2,500	2,500
4250 Mtgs,Conf,Trvl,Training	1,309	1,700	3,500	5,675	8,400
4260 Professional Development	200	3,551	2,486	1,926	1,926
4280 Legal Expense	1,408	1,400	1,400	1,400	1,400
4315 Gasoline, Oil & Deisel	7,475	6,085	6,085	9,310	9,310
4325 Vehicle Maintenance	3,881	2,565	2,565	4,123	4,123
4330 Equipment Maintenance	2,745	6,000	6,000	3,990	3,990
4335 Structures/Improvements Maint	41,781	69,905	69,905	101,785	64,785
4370 Parts & Supplies	60,467	57,990	57,990	64,285	64,285
4435 Operational Expense	34,636	33,350	33,350	41,500	39,100
4450 Professional Services	6,369	21,502	12,000	19,500	19,500
4452 Contractual Services	121,383	174,254	150,000	135,750	135,750
4487 Utilities, Gas & Electric	207,266	228,500	228,500	230,000	230,000
TOTAL MAINTENANCE & OPERATIONS	**$ 488,920**	**$ 606,802**	**$ 574,781**	**$ 621,744**	**$ 585,069**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	3,000	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ -**
ZONE 2 - LIGHTING					
PERSONNEL					
4110 Regular Salaries & Wages	21,476	23,286	20,678	18,642	18,083
4120 Extra Help Wages	569	-	143	-	-
4150 Fringe Benefits	7,764	7,616	7,393	6,599	6,878
TOTAL PERSONNEL	**$ 29,809**	**$ 30,902**	**$ 28,214**	**$ 25,241**	**$ 24,961**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	140	140
4280 Legal Expense	-	100	-	100	100
4335 Structures/Improvements Maint	53,405	25,000	110,000	110,000	110,000
4435 Operational Expense	-	70,000	1,000	-	-
4450 Professional Services	2,095	11,422	5,000	7,500	7,500
4452 Contractual Services	656	28,764	-	-	-
4487 Utilities, Gas & Electric	217,393	215,000	215,000	220,000	220,000
TOTAL MAINTENANCE & OPERATIONS	**$ 273,549**	**$ 350,286**	**$ 331,000**	**$ 337,740**	**$ 337,740**
ZONE 3 - LANDSCAPING					
PERSONNEL					
4110 Regular Salaries & Wages	124,686	134,115	117,680	126,615	124,021

4120 Extra Help Wages	26,968	31,000	32,862	37,616	37,616
4150 Fringe Benefits	55,636	62,645	57,934	61,417	65,075
TOTAL PERSONNEL	**$ 207,290**	**$ 227,760**	**$ 208,476**	**$ 225,648**	**$ 226,712**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	1,500	1,500
4250 Mtgs,Conf,Trvl,Training	379	300	1,000	4,325	5,450
4260 Professional Development	379	-	-	956	956
4280 Legal Expense	209	200	200	200	200
4315 Gasoline, Oil & Deisel	5,305	5,148	4,000	5,508	5,508
4325 Vehicle Maintenance	2,734	2,829	2,829	3,024	3,024
4330 Equipment Maintenance	1,140	3,000	3,000	3,132	3,132
4335 Structures/Improvements Maint	10,698	15,500	15,500	10,640	10,640
4370 Parts & Supplies	8,738	9,500	9,500	9,480	9,480
4435 Operational Expense	6,299	8,000	8,000	11,500	9,100
4450 Professional Services	3,674	9,232	6,000	13,000	13,000
4452 Contractual Services	36,645	71,000	71,000	55,750	55,750
4487 Utilities, Gas & Electric	119,368	136,000	136,000	130,000	130,000
TOTAL MAINTENANCE & OPERATIONS	**$ 195,568**	**$ 260,709**	**$ 257,029**	**$ 249,015**	**$ 247,740**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	3,000	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ -**
ZONE 4 - BLUEBIRD / STARVIEW					
PERSONNEL					
4110 Regular Salaries & Wages	141	1,083	-	-	-
4120 Extra Help Wages	204	-	-	-	-
4150 Fringe Benefits	991	250	5	-	-
TOTAL PERSONNEL	**$ 1,336**	**$ 1,333**	**$ 5**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	50	-	50	50
4435 Operational Expense	-	-	-	1,000	1,000
4450 Professional Services	76	100	100	100	100
4452 Contractual Services	24	197	100	200	200
4487 Utilities, Gas & Electric	2,574	4,000	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS	**$ 2,674**	**$ 4,347**	**$ 3,200**	**$ 4,350**	**$ 4,350**
ZONE 5 - SHADETREE DRIVE					
PERSONNEL					
4110 Regular Salaries & Wages	141	1,083	-	-	-
4120 Extra Help Wages	204	-	-	-	-
4150 Fringe Benefits	918	250	5	-	-
TOTAL PERSONNEL	**$ 1,263**	**$ 1,333**	**$ 5**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	50	-	-	-
4350 Grounds Maintenance	386	750	500	500	500
4450 Professional Services	11	207	207	200	200
4452 Contractual Services	7	10	-	-	-
4487 Utilities, Gas & Electric	265	300	300	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 669**	**$ 1,318**	**$ 1,007**	**$ 1,000**	**$ 1,000**
ZONE 6 - SENIOR CENTER					
PERSONNEL					
4110 Regular Salaries & Wages	41,871	43,185	38,553	41,555	40,797
4120 Extra Help Wages	2,514	2,500	3,230	4,654	4,654
4150 Fringe Benefits	19,140	21,141	20,099	21,013	22,316
TOTAL PERSONNEL	**$ 63,525**	**$ 66,826**	**$ 61,882**	**$ 67,222**	**$ 67,767**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	200	200
4250 Mtgs,Conf,Trvl,Training	253	300	1,000	780	780
4260 Professional Development	253	-	-	312	312
4280 Legal Expense	92	50	100	100	100
4315 Gasoline, Oil & Deisel	2,411	1,573	1,900	2,000	2,000
4325 Vehicle Maintenance	718	515	515	900	900
4330 Equipment Maintenance	-	1,850	1,850	1,000	1,000
4335 Structures/Improvements Maint	906	18,000	18,000	10,000	10,000

4370	Parts & Supplies	1,628	3,500	3,500	2,200	2,200
4420	Chemicals	7,254	4,000	7,000	8,000	8,000
4435	Operational Expense	6,112	8,276	8,276	9,600	9,600
4450	Professional Services	709	2,981	2,982	2,000	2,000
4452	Contractual Services	646	3,154	3,154	2,500	2,500
4487	Utilities, Gas & Electric	19,791	22,000	22,000	22,000	22,000
TOTAL MAINTENANCE & OPERATIONS		**$ 40,773**	**$ 66,199**	**$ 70,277**	**$ 61,592**	**$ 61,592**
TOTAL EXPENDITURE		**$ 1,694,991**	**$ 2,046,693**	**$ 1,908,782**	**$ 2,029,467**	**$ 1,989,974**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 26,292	$ 13,539	$ 7,431	$ 7,044
Estimated Revenue	37,602	36,170	33,155	36,585
Transfers-In	-	-	-	-
Estimated Funds Available	63,894	49,709	40,586	43,629
Estimated Expenditures	35,951	42,278	33,542	33,608
Transfers-Out	14,404	-	-	-
Total Est. Expenditures & Transfers-Out	50,355	42,278	33,542	33,608
Estimated Ending Fund Balance	$ 13,539	$ 7,431	$ 7,044	$ 10,021

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for Zone 101	$ (9,094)	$ (16,192)	$ (13,903)	$ (11,680)
Reserved for Zone 102	10	310	560	810
Reserved for Zone 103	12,258	12,380	12,778	13,176
Reserved for Zone 104	6,287	6,763	3,350	3,437
Reserved for Zone 105	4,063	4,155	4,177	4,199
Reserved for Zone 106	15	15	15	15
Reserved for Zone 107	-	-	67	64
Fund Balance	$ 13,539	$ 7,431	$ 7,044	$ 10,021

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND
REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101	22,382	26,986	27,348	27,500	27,500
3150	Special Assessments - Zone 102	337	414	300	250	250
3150	Special Assessments - Zone 103	7,111	8,673	3,690	3,750	3,750
3150	Special Assessments - Zone 104	4,575	5,123	3,660	-	3,500
3150	Special Assessments - Zone 105	1,139	1,195	1,102	1,035	1,035
3150	Special Assessments - Zone 107	-	-	-	550	480
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 101	1,790	-	10	10	10
3410	Interest On Investments - Zone 102	6	-	-	-	-
3410	Interest On Investments - Zone 103	182	-	30	30	30
3410	Interest On Investments - Zone 104	19	-	20	20	20
3410	Interest On Investments - Zone 105	30	-	10	10	10
3410	Interest On Investments - Zone 106	32	-	-	-	-
TOTAL REVENUES		$ 37,602	$ 42,391	$ 36,170	$ 33,155	$ 36,585

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 - 151
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.150	0.260	0.260	0.160	0.160
PERSONNEL	14,481	16,938	15,813	15,062	15,128
MAINTENANCE & OPERATIONS	21,470	29,449	26,465	18,480	18,480
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	14,404	-	-	-	-
TOTAL	**$ 50,355**	**$ 46,387**	**$ 42,278**	**$ 33,542**	**$ 33,608**

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.

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.

Zone 107 - covers costs to operate and maintain street lights in the public right-of-way for Berry Lane (East Side). Includes a park supplemental assessment.

SIGNIFICANT CHANGES & EXPENDITURES:

Zone 107 is a new zone.

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 - 151
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
Parks & Facilities Division Manager	*0.010*	*-*	*-*	*-*	*-*
Parks & Facilities Superintendent	*-*	*0.020*	*0.020*	*0.020*	*0.020*
Parks Maintenance Supervisor	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
Finance Manager	*0.010*	*0.100*	*0.100*	*-*	*-*
Senior Maintenance Worker	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
Maintenance Worker II	*0.060*	*0.080*	*0.080*	*0.080*	*0.080*
Maintenance Worker I	*0.020*	*0.010*	*0.010*	*0.010*	*0.010*
Administrative Assistant	*0.010*	*0.010*	*0.010*	*0.010*	*0.010*
	0.150	*0.260*	*0.260*	*0.160*	*0.160*
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4110 Regular Salaries & Wages	8,737	10,306	7,975	8,557	8,348
4120 Extra Help Wages	1,283	1,500	1,732	-	-
4150 Fringe Benefits	4,461	5,132	4,288	4,501	4,776
TOTAL PERSONNEL	**$ 14,481**	**$ 16,938**	**$ 13,995**	**$ 13,058**	**$ 13,124**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	316	316	-	-
4250 Mtgs,Conf,Trvl,Training	-	10	10	10	10
4260 Professional Development	-	-	-	68	68
4315 Gasoline, Oil & Deisel	-	120	120	120	120
4325 Vehicle Maintenance	-	-	-	75	75
4330 Equipment Maintenance	-	150	150	75	75
4335 Structures/Improvements Maint	-	1,493	1,493	705	705
4370 Parts & Supplies	-	200	200	226	226
4435 Operational Expense	-	200	200	200	200
4452 Contractual Services	6,422	11,572	11,572	6,224	6,224
4487 Utilities, Gas & Electric	13,116	9,385	6,400	4,460	4,460
TOTAL MAINTENANCE & OPERATIONS	**$ 19,538**	**$ 23,446**	**$ 20,461**	**$ 12,163**	**$ 12,163**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	-	527	542	542
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 527**	**$ 542**	**$ 542**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	569	569	585	585
4452 Contractual Services	808	1,364	1,364	1,085	1,085
4487 Utilities, Gas & Electric	137	1,138	1,138	1,170	1,170
TOTAL MAINTENANCE & OPERATIONS	**$ 945**	**$ 3,071**	**$ 3,071**	**$ 2,840**	**$ 2,840**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	-	1,027	1,055	1,055
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 1,027**	**$ 1,055**	**$ 1,055**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	382	382	390	390
4452 Contractual Services	690	1,035	1,035	1,208	1,208
4487 Utilities, Gas & Electric	65	760	760	780	780
TOTAL MAINTENANCE & OPERATIONS	**$ 755**	**$ 2,177**	**$ 2,177**	**$ 2,378**	**$ 2,378**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ZONE 105 - G&C AUTOBODY					
PERSONNEL					
4120 Extra Help Wages	-	-	264	271	271
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 264**	**$ 271**	**$ 271**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	126	126	130	130
4452 Contractual Services	224	377	377	362	362
4487 Utilities, Gas & Electric	8	253	253	260	260
TOTAL MAINTENANCE & OPERATIONS	**$ 232**	**$ 756**	**$ 756**	**$ 752**	**$ 752**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 107 - BERRY LANE					
PERSONNEL					
4120 Extra Help Wages	-	-	-	136	136
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 136**	**$ 136**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	-	-	65	65
4452 Contractual Services	-	-	-	182	182
4487 Utilities, Gas & Electric	-	-	-	100	100
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 347**	**$ 347**
TOTAL EXPENDITURE	**$ 35,951**	**$ 46,387**	**$ 42,278**	**$ 33,542**	**$ 33,608**

1982 BENEFIT ASSESSMENT DISTRICT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 169,986	$ 182,099	$ 184,579	$ 154,256
Estimated Revenue	38,968	34,103	7,422	30,610
Transfers-In	-	-	-	-
Estimated Funds Available	208,954	216,202	192,001	184,866
Estimated Expenditures	26,855	31,623	37,745	37,745
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	26,855	31,623	37,745	37,745
Estimated Ending Fund Balance	$ 182,099	$ 184,579	$ 154,256	$ 147,121

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for Zone 101	$ 160,393	$ 162,695	$ 139,778	$ 134,861
Reserved for Zone 103	9,598	8,209	4,791	2,773
Reserved for Zone 104	12,108	13,675	9,687	9,487
Fund Balance	$ 182,099	$ 184,579	$ 154,256	$ 147,121

1982 BENEFIT ASSESSMENT DISTRICT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101	24,490	32,889	22,106	2,000	20,000
3150	Special Assessments - Zone 103	4,065	3,884	2,169	600	2,000
3150	Special Assessments - Zone 104	8,555	7,786	8,718	3,712	7,500
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 101	1,681	-	1,000	1,000	1,000
3410	Interest On Investments - Zone 103	100	-	50	50	50
3410	Interest On Investments - Zone 104	78	-	60	60	60
TOTAL REVENUES		$ 38,968	$ 44,559	$ 34,103	$ 7,422	$ 30,610

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	2,081	2,137	2,137
MAINTENANCE & OPERATIONS	26,855	31,819	29,542	35,608	35,608
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 26,855**	**$ 31,819**	**$ 31,623**	**$ 37,745**	**$ 37,745**

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:

None

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4120 Extra Help Wages	-	-	527	541	541
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 527**	**$ 541**	**$ 541**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	527	-	-	-
4350 Grounds Maintenance	19,996	16,750	16,750	20,560	20,560
4435 Operational Expense	-	527	527	541	541
4452 Contractual Services	2,540	4,750	3,000	4,275	4,275
TOTAL MAINTENANCE & OPERATIONS	**$ 22,536**	**$ 22,554**	**$ 20,277**	**$ 25,376**	**$ 25,376**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	-	527	541	541
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 527**	**$ 541**	**$ 541**
MAINTENANCE & OPERATIONS					
4350 Grounds Maintenance	1,222	2,108	2,108	2,160	2,160
4435 Operational Expense	-	527	527	541	541
4452 Contractual Services	285	446	446	826	826
TOTAL MAINTENANCE & OPERATIONS	**$ 1,507**	**$ 3,081**	**$ 3,081**	**$ 3,527**	**$ 3,527**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	-	1,027	1,055	1,055
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 1,027**	**$ 1,055**	**$ 1,055**
MAINTENANCE & OPERATIONS					
4350 Grounds Maintenance	2,286	4,215	4,215	4,000	4,000
4435 Operational Expense	-	1,027	1,027	1,055	1,055
4452 Contractual Services	526	942	942	1,650	1,650
TOTAL MAINTENANCE & OPERATIONS	**$ 2,812**	**$ 6,184**	**$ 6,184**	**$ 6,705**	**$ 6,705**
TOTAL EXPENDITURE	**$ 26,855**	**$ 31,819**	**$ 31,623**	**$ 37,745**	**$ 37,745**

ABANDONED VEHICLE ABATEMENT PROGRAM FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 63,583	$ 79,646	$ 92,757	$ 94,361
Estimated Revenue	17,721	16,400	14,400	13,400
Transfers-In	-	-	-	-
Estimated Funds Available	81,304	96,046	107,157	107,761
Estimated Expenditures	1,658	3,289	12,796	38,713
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,658	3,289	12,796	38,713
Estimated Ending Fund Balance	$ 79,646	$ 92,757	$ 94,361	$ 69,048

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 79,646	$ 92,757	$ 94,361	$ 69,048
Fund Balance	$ 79,646	$ 92,757	$ 94,361	$ 69,048

ABANDONED VEHICLE ABATEMENT PROGRAM FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	82	317	400	400	400
INTERGOVERNMENTAL					
3570 Abandoned Vehicle Abate Prog	17,639	20,000	16,000	14,000	13,000
TOTAL REVENUES	$ 17,721	$ 20,317	$ 16,400	$ 14,400	$ 13,400

ABANDONED VEHICLE ABATEMENT PROGRAM - 165
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,658	17,968	3,289	12,796	14,813
CAPITAL OUTLAY	-	-	-	-	23,900
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,658**	**$ 17,968**	**$ 3,289**	**$ 12,796**	**$ 38,713**

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 was scheduled to sunset in June 2015 however, legislation enacted in 2012 extended the program until 2025 and was overwhelmingly supported by the county and majority of cities.

SIGNIFICANT CHANGES & EXPENDITURES:

None

ABANDONED VEHICLE ABATEMENT PROGRAM - 165-61
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4360	Postage	31	500	250	250	255
4425	Computer Expense	-	-	-	1,911	1,911
4435	Operational Expense	793	520	484	485	494
4452	Contractual Services	761	16,480	2,500	10,000	12,000
4486	Communications	73	468	55	150	153
TOTAL MAINTENANCE & OPERATIONS		**$ 1,658**	**$ 17,968**	**$ 3,289**	**$ 12,796**	**$ 14,813**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	23,900
TOTAL CAPITAL OUTLAY		**$ 2,492**	**$ 34,916**	**$ 5,844**	**$ 22,946**	**$ 50,866**
TOTAL EXPENDITURE		**$ 2,904**	**$ 35,426**	**$ 6,211**	**$ 24,269**	**$ 52,196**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ (62,271)	$ (62,271)	$ (48,845)	$ 17,556
Estimated Revenue	4,130	86,048	344,496	65,000
Transfers-In	-	-	-	-
Estimated Funds Available	(58,141)	23,777	295,651	82,556
Estimated Expenditures	4,130	72,622	278,095	65,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	4,130	72,622	278,095	65,000
Estimated Ending Fund Balance	$ (62,271)	$ (48,845)	$ 17,556	$ 17,556

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ (62,271)	$ (48,845)	$ 17,556	$ 17,556
Fund Balance	$ (62,271)	$ (48,845)	$ 17,556	$ 17,556

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
INTERGOVERNMENTAL						
3524	CDBG - Robbing Park Improvement	4,130	65,000	60,870	-	-
3524	CDBG - Town Green Playground	-	-	-	60,000	-
3524	Starr Road Sidewalk Phase 2	-	125,717	6,622	119,095	-
3524	Starr Road Sidewalk Phase 1	-	-	18,556	99,000	-
3524	Unidentified CDBG Future Project	-	-	-	66,401	65,000
TOTAL REVENUES		$ 4,130	$ 190,717	$ 86,048	$ 344,496	$ 65,000

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	4,130	287,830	72,622	278,095	65,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 4,130**	**$ 287,830**	**$ 72,622**	**$ 278,095**	**$ 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 HUD requirements and 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:
1.) Library ADA Improvement project; and
2.) Robbins Park Playground ADA Retrofit.
Other projects currently in progress include the Starr Road Sidewalk ADA Improvement project and Starr Road at Cali School Sidewalk ADA Improvement Project. Many of the CDBG funded ADA improvements projects were identified in the Town of Windsor's ADA Transition Plan as necessary to undertake to ensure Town facilities meet ADA access 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 Starr Road Sidewalk ADA Improvement Project currently underway as well as the Town Green Playground ADA surfacing Project. Another CDBG project (currently unknown) is expected to be prioritized by the Town Council in November 2015 for CDBG funding in fiscal year 2016-17. Funding for CDBG projects is anticipated to stay at current levels or slightly decline over time in response to federal funding constraints.

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Cdbg Project	-	65,000	-	-	-
4510	Town Green Playground Ada Surfacing	-	-	-	60,000	-
4510	Construction-Robbins Park Improve	4,130	-	65,000	-	-
4510	Unidentified Cdbg Future Project	-	-	-	-	65,000
4510	Construction-Starr Road Sidewalk	-	97,113	1,000	99,000	-
4510	Starr Road Phase II	-	125,717	6,622	119,095	-
TOTAL CAPITAL OUTLAY		**$ 4,130**	**$ 287,830**	**$ 72,622**	**$ 278,095**	**$ 65,000**
TOTAL EXPENDITURE		**$ 4,130**	**$ 287,830**	**$ 72,622**	**$ 278,095**	**$ 65,000**

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 157,870	$ 184,783	$ 211,936	$ 241,036
Estimated Revenue	72,191	71,580	60,900	60,900
Transfers-In	-	-	-	-
Estimated Funds Available	230,061	256,363	272,836	301,936
Estimated Expenditures	45,278	44,427	31,800	33,056
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	45,278	44,427	31,800	33,056
Estimated Ending Fund Balance	$ 184,783	$ 211,936	$ 241,036	$ 268,880

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 184,783	$ 211,936	$ 241,036	$ 268,880
Fund Balance	$ 184,783	$ 211,936	$ 241,036	$ 268,880

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	409	819	900	900	900
INTERGOVERNMENTAL					
3512 Other Grants	67,787	78,576	70,000	60,000	60,000
OTHER FINANCING SOURCES					
3801 Miscellaneous Revenues	3,995	-	680	-	-
TOTAL REVENUES	$ 72,191	$ 79,395	$ 71,580	$ 60,900	$ 60,900

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.225	0.060	0.060	-	-
PERSONNEL	15,012	5,625	12,693	-	-
MAINTENANCE & OPERATIONS	30,266	58,344	31,734	31,800	33,056
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 45,278**	**$ 63,969**	**$ 44,427**	**$ 31,800**	**$ 33,056**

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:

Effective July 1, 2015 the PEG fund is legally unable to contribute to fund staff positions and as such all staff-related line items in the budget have been reduced to $0. Most of these expenses have been transferred to the General Fund programs.

Computer and operational expenses associated with monthly fees for video streaming and internet access have been increased by 2% annually to account for inflation.

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	5,592	3,838	4,331	-	-
4120	Extra Help Wages	6,960	204	6,252	-	-
4150	Fringe Benefits	2,460	1,583	2,110	-	-
TOTAL PERSONNEL		**$ 15,012**	**$ 5,625**	**$ 12,693**	**$ -**	**$ -**
	AV Technician	*0.050*	*-*	*-*	*-*	*-*
	Facilities Maintenance Supervisor	*0.025*	*-*	*-*	*-*	*-*
	Senior Maintenance Worker	*0.025*	*0.025*	*0.025*	*-*	*-*
	Maintenance Worker II	*0.025*	*0.025*	*0.025*	*-*	*-*
	Administrative Assistant	*0.100*	*0.010*	*0.010*	*-*	*-*
		0.225	*0.060*	*0.060*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	39	27	-	-
4425	Computer Expense	1,885	33,458	9,706	8,000	8,800
4435	Operational Expense	28,381	18,447	20,000	22,800	23,256
4450	Professional Services	-	6,400	2,000	1,000	1,000
TOTAL MAINTENANCE & OPERATIONS		**$ 30,266**	**$ 58,344**	**$ 31,734**	**$ 31,800**	**$ 33,056**
TOTAL EXPENDITURE		**$ 45,278**	**$ 63,969**	**$ 44,427**	**$ 31,800**	**$ 33,056**

STRONG MOTION EDUCATION & DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 6,183	$ 6,276	$ 6,356	$ 6,436
Estimated Revenue	93	80	80	80
Transfers-In	-	-	-	-
Estimated Funds Available	6,276	6,356	6,436	6,516
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 6,276	$ 6,356	$ 6,436	$ 6,516

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 6,276	$ 6,356	$ 6,436	$ 6,516
Fund Balance	$ 6,276	$ 6,356	$ 6,436	$ 6,516

STRONG MOTION EDUCATION & DATA FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	(30)	31	40	40	40
OTHER REVENUE						
3565	Seismic Education	-	-	1,154,753	-	-
3565	Seismic Education	124	30	40	40	40
TOTAL REVENUES		$ 93	$ 61	$ 1,154,833	$ 80	$ 80

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
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

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

INCLUSIONARY HOUSING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ -	$ -	$ 1,154,753	$ 1,154,753
Estimated Revenue	-	1,154,753	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	-	1,154,753	1,154,753	1,154,753
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ 1,154,753	$ 1,154,753	$ 1,154,753

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ -	$ 1,154,753	$ 1,154,753	$ 1,154,753
Fund Balance	$ -	$ 1,154,753	$ 1,154,753	$ 1,154,753

INCLUSIONARY HOUSING - 181
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

The Inclusionary Housing fund is generated by fees imposed on market rate housing. The purpose is to assist in the production of affordable housing. Typical uses of the funds may include: land acquisition, land donation, site improvement, rehabilitation, subsides to or for the benefit of low and moderate-income households and Town staff time.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town anticipates contracting with a new Housing Services consultant.

INCLUSIONARY HOUSING - 181
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GENERAL GOVERNMENT CAPITAL REPLACEMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 9,583,826	$ 9,683,310	$ 9,207,052	$ 7,044,652
Estimated Revenue	120,799	45,000	115,000	45,000
Transfers-In	300,000	300,000	-	-
Estimated Funds Available	10,004,625	10,028,310	9,322,052	7,089,652
Estimated Expenditures	321,315	821,258	2,277,400	291,250
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	321,315	821,258	2,277,400	291,250
Estimated Ending Fund Balance	$ 9,683,310	$ 9,207,052	$ 7,044,652	$ 6,798,402

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 9,683,310	$ 9,207,052	$ 7,044,652	$ 6,798,402
Fund Balance	$ 9,683,310	$ 9,207,052	$ 7,044,652	$ 6,798,402

GENERAL GOVERNMENT CAPITAL REPLACEMENT FUND
REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	113,569	35,565	45,000	45,000	45,000
INTERGOVERNMENTAL						
3526	TFCA Pedestrian Enhancement	-	-	-	35,000	-
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	35,000	-
3842	Sales Of Property	7,230	-	-	-	-
3843	Repayment of Side Fund Refunding	-	117,013	-	-	-
3844	Repayment of Pays Loan	-	117,082	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer-In - Capital Replacement	300,000	300,000	300,000	-	-
TOTAL REVENUES		$ 420,799	$ 569,660	$ 345,000	$ 115,000	$ 45,000

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	209,426	1,815,784	721,258	1,475,500	261,250
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 209,426**	**$ 1,815,784**	**$ 721,258**	**$ 1,475,500**	**$ 261,250**

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:

Projects proposed for the following two years include a variety of capital repair and replacement acquisitions for Facilities and Parks.

In fiscal year 2012-13 Council allocated $4 million of the fund balance to the Pay As You Save ("PAYS") Water Conservation Program. To date the Water Fund has funded all PAYS activity and $0 has been loaned from the Capital Replacement Fund. The $4 million allocation will continue to be reserved and in the event any amount is loaned to the Water Fund, the loan will be paid back on a semiannual basis over a period of 10 years.

The Capital Replacement fund is sufficiently funded for the next two years and as a result the General Fund will not be contributing additional reserves. In the following biennial budget cycle the Town will establish additional policies for this fund including equitable contribution levels for all funds that rely on the Capital Repair and Replacement reserves. The purpose of these policies will allow the Town to manage long-term assets through a standardized refresh process while maintaining adequate reserves.

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-40
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	300,000	27,000	273,000	6,250
4540	Exchange Bank Electronic Display	-	-	-	20,000	-
4510	Senior Center Improvements	-	-	-	5,000	10,000
4510	Community Center Window Replacemen	-	-	-	10,000	-
4510	Building 300 & 400 Awnings	-	-	-	-	-
4510	Town Green Fountain Vault Improvemen	-	-	-	30,000	160,000
4570	Mobile Equip & Vehicle Acquist	131,838	-	-	26,000	-
4510	Library Carpet Replacement	-	30,000	-	30,000	-
4510	Pleasant Oak Park Improvements	38,837	83,163	32,000	140,000	-
4510	Keiser Park	-	185,000	36,500	148,500	-
4510	Pueblo Viejo Park Improvements	6,618	213,091	205,000	-	-
4510	Sutton Park Improvements	-	175,500	20,000	233,000	-
4510	Robbins Park	-	70,000	-	80,000	-
4510	Senior Center Improvements	-	15,758	15,758	-	-
4510	Construction-Comm Center Improve Ph 1	14,138	-	-	-	-
4510	Library Improvements, Bldg. 100	6,511	226,902	225,000	-	-
4510	Esposti Park Improvements	-	-	-	60,000	-
4510	Town Green Improvements	-	65,000	-	150,000	60,000
4510	Community Center Improvements	9,234	160,766	160,000	-	-
4510	Police Station Addition	-	50,000	-	-	-
4510	Shiloh Road Storm Drain Repair Ph 2	2,250	-	-	-	-
4510	Council Chamber Improvements	-	135,604	-	165,000	-
4510	Town Green Timeline Walk	-	-	-	-	25,000
4510	Building Security Upgrades	-	105,000	-	105,000	-
TOTAL CAPITAL OUTLAY		**$ 209,426**	**$ 1,815,784**	**$ 721,258**	**$ 1,475,500**	**$ 261,250**
TOTAL EXPENDITURE		**$ 209,426**	**$ 1,815,784**	**$ 721,258**	**$ 1,475,500**	**$ 261,250**

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-50
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	111,889	100,000	100,000	801,900	30,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 111,889**	**$ 100,000**	**$ 100,000**	**$ 801,900**	**$ 30,000**

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:

Replacement for Police fleet vehichles including cars and motorcycles. The cost of the replacement vehicle is partially offset by any funds collected when the vehicle being replaced is sold at auction.

The Capital Replacement fund is sufficiently funded for the next two years and as a result the General Fund will not be contributing additional reserves. In the following biennial budget cycle the Town will establish additional policies for this fund including equitable contribution levels for all funds that rely on the Capital Repair and Replacement reserves. The purpose of these policies will allow the Town to manage long-term assets through a standardized refresh process while maintaining adequate reserves.

GENERAL GOVERNMENT CAPITAL REPLACEMENT - 185-50
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Police Station Addition	-	-	-	579,400	-
4570	Mobile Equip & Vehicle Acquist	111,889	100,000	100,000	222,500	30,000
TOTAL CAPITAL OUTLAY		**$ 111,889**	**$ 100,000**	**$ 100,000**	**$ 801,900**	**$ 30,000**
TOTAL EXPENDITURE		**$ 111,889**	**$ 100,000**	**$ 100,000**	**$ 801,900**	**$ 30,000**

PUBLIC FACILITIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 731,259	$ 557,276	$ 541,648	$ 388,246
Estimated Revenue	43,917	202,412	63,442	268,320
Transfers-In	-	-	-	-
Estimated Funds Available	775,176	759,688	605,090	656,566
Estimated Expenditures	-	-	-	-
Transfers-Out	217,900	218,040	216,844	216,530
Total Est. Expenditures & Transfers-Out	217,900	218,040	216,844	216,530
Estimated Ending Fund Balance	$ 557,276	$ 541,648	$ 388,246	$ 440,036

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 557,276	$ 541,648	$ 388,246	$ 440,036
Fund Balance	$ 557,276	$ 541,648	$ 388,246	$ 440,036

PUBLIC FACILITIES FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	4,070	1,691	3,000	3,000	3,000
CHARGES FOR SERVICES					
3655 Impact Fees - Residential	39,847	75,000	199,412	60,442	265,320
TOTAL REVENUES	$ 43,917	$ 76,691	$ 202,412	$ 63,442	$ 268,320

PUBLIC FACILITIES - 190-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	217,900	218,040	218,040	216,844	216,530
TOTAL	**$ 217,900**	**$ 218,040**	**$ 218,040**	**$ 216,844**	**$ 216,530**

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 fixed portion of the Water and Water Reclamation 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
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	-	-
4919	Transfer Out - Debt Service Fund	139,531	139,443	139,443	139,398	138,824
4919	Transfer Out - Water Reclamation Operations	39,185	39,299	39,299	38,723	38,853
4919	Transfer Out - Water Operations	39,184	39,298	39,298	38,723	38,853
TOTAL OTHER FINANCING USES		**$ 217,900**	**$ 218,040**	**$ 218,040**	**$ 216,844**	**$ 216,530**
TOTAL EXPENDITURE		**$ 217,900**	**$ 218,040**	**$ 218,040**	**$ 216,844**	**$ 216,530**

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 50,424	$ 50,724	$ 52,224	$ 53,724
Estimated Revenue	299	1,500	1,500	1,500
Transfers-In	-	-	-	-
Estimated Funds Available	50,724	52,224	53,724	55,224
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 50,724	$ 52,224	$ 53,724	$ 55,224

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 50,724	$ 52,224	$ 53,724	$ 55,224
Fund Balance	$ 50,724	$ 52,224	$ 53,724	$ 55,224

TREE REMOVAL MITIGATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	299	96	1,500	1,500	1,500
TOTAL REVENUES	$ 299	$ 96	$ 1,500	$ 1,500	$ 1,500

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 8,673	$ 8,736	$ 8,786	$ 8,836
Estimated Revenue	63	50	50	50
Transfers-In	-	-	-	-
Estimated Funds Available	8,736	8,786	8,836	8,886
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 8,736	$ 8,786	$ 8,836	$ 8,886

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 8,736	$ 8,786	$ 8,836	$ 8,886
Fund Balance	$ 8,736	$ 8,786	$ 8,836	$ 8,886

POOL CREEK MAINTENANCE FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	63	44	50	50	50
TOTAL REVENUES	$ 63	$ 44	$ 50	$ 50	$ 50

CAPITAL PROJECT FUNDS

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 540,223	$ 481,005	$ 1,108,822	$ 170,661
Estimated Revenue	161,318	955,654	227,732	585,802
Transfers-In	-	-	-	-
Estimated Funds Available	701,542	1,436,659	1,336,554	756,463
Estimated Expenditures	220,537	327,837	1,165,893	145,237
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	220,537	327,837	1,165,893	145,237
Estimated Ending Fund Balance	$ 481,005	$ 1,108,822	$ 170,661	$ 611,226

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 481,005	$ 1,108,822	$ 170,661	$ 611,226
Fund Balance	$ 481,005	$ 1,108,822	$ 170,661	$ 611,226

TRAFFIC MITIGATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	20,544	3,044	4,000	4,000	4,000
CHARGES FOR SERVICES					
3655 Impact Fees - Residential	140,774	290,000	871,558	223,732	581,802
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	80,096	-	-
TOTAL REVENUES	$ 161,318	$ 293,044	$ 955,654	$ 227,732	$ 585,802

TRAFFIC MITIGATION - 210-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.200	1.450	1.450	0.850	0.850
PERSONNEL	142,740	185,070	179,000	115,103	114,447
MAINTENANCE & OPERATIONS	67,715	161,236	148,837	50,790	30,790
CAPITAL OUTLAY	10,082	3,918	-	1,000,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 220,537**	**$ 350,223**	**$ 327,837**	**$ 1,165,893**	**$ 145,237**

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:

A minor update to the Traffic Mitigation Impact Fee Program is scheduled for fiscal year 2015-16.
A budget for the GIS Program in the amount of $30,000 was included for fiscal year 2015-16 and for fiscal year 2016-17.
$1,000,000 is budgeted for reimbursement for frontage improvements along the east side of Old Redwood Highway at the Mendelsohn property, the library and the Civic Center. The frontage improvements will be constructed by the Bell Village developer.

TRAFFIC MITIGATION - 210-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	106,644	139,386	134,211	87,023	85,184
4120	Extra Help Wages	3,049	-	2,840	-	-
4150	Fringe Benefits	33,047	45,684	41,949	28,080	29,263
TOTAL PERSONNEL		**$ 142,740**	**$ 185,070**	**$ 179,000**	**$ 115,103**	**$ 114,447**
	Deputy Director of Engineering	*-*	*0.150*	*0.150*	*0.150*	*0.150*
	Principal Civil Engineer	*0.150*	*-*	*-*	*-*	*-*
	Associate Civil Engineer	*0.550*	*0.550*	*0.550*	*0.250*	*0.250*
	Senior Civil Engineer	*0.250*	*0.550*	*0.550*	*0.350*	*0.350*
	Engineering Tech	*0.200*	*0.200*	*0.200*	*0.100*	*0.100*
	Management Analyst	*0.050*	*-*	*-*	*-*	*-*
		1.200	*1.450*	*1.450*	*0.850*	*0.850*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	1,330	931	790	790
4280	Legal Expense	351	-	-	-	-
4450	Professional Services	67,364	159,906	147,906	50,000	30,000
TOTAL MAINTENANCE & OPERATIONS		**$ 67,715**	**$ 161,236**	**$ 148,837**	**$ 50,790**	**$ 30,790**
CAPITAL OUTLAY						
4510	Construction-Shiloh Rd Improvements	10,082	3,918	-	-	-
4520	ORH Reimbursement At Bell Village	-	-	-	1,000,000	-
TOTAL CAPITAL OUTLAY		**$ 10,082**	**$ 3,918**	**$ -**	**$ 1,000,000**	**$ -**
TOTAL EXPENDITURE		**$ 220,537**	**$ 350,223**	**$ 327,837**	**$ 1,165,893**	**$ 145,237**

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 718,843	$ 705,771	$ 645,747	$ 270,556
Estimated Revenue	56,255	171,827	54,000	569,310
Transfers-In	-	-	-	-
Estimated Funds Available	775,098	877,598	699,747	839,866
Estimated Expenditures	69,327	231,851	429,191	327,530
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	69,327	231,851	429,191	327,530
Estimated Ending Fund Balance	$ 705,771	$ 645,747	$ 270,556	$ 512,336

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 705,771	$ 645,747	$ 270,556	$ 512,336
Fund Balance	$ 705,771	$ 645,747	$ 270,556	$ 512,336

PARK DEVELOPMENT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	347	3,294	4,000	4,000	4,000
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	86,110	1,198,000	-	-	-
3526	TFCA Pedestrian Enhancement	-	132,942	215,285	580,000	842,000
CHARGES FOR SERVICES						
3655	Impact Fees - Residential	55,908	-	167,827	50,000	565,310
TOTAL REVENUES		$ 142,364	$ 1,334,236	$ 387,112	$ 634,000	$ 1,411,310

PARK DEVELOPMENT - 220-74
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.250	0.330	0.230	0.230	0.230
PERSONNEL	38,439	32,317	32,690	31,979	31,818
MAINTENANCE & OPERATIONS	2,441	199,005	196,354	77,212	25,712
CAPITAL OUTLAY	28,447	10,468	2,807	320,000	270,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 69,327**	**$ 241,790**	**$ 231,851**	**$ 429,191**	**$ 327,530**

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 implementation of the Parks & Recreation Master Plan.

The Master Plan is being updated in 2015. It reflects changes in the economy, demographics, trends, priorities and alternative funding sources should be considered. Components include health, wellness and sustainability. The budget includes completing the project with the consultants and then continuing on with an implementation plan.

PARK DEVELOPMENT - 220-74
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	27,225	23,097	22,567	22,362	21,700
4120	Extra Help Wages	76	-	194	-	-
4150	Fringe Benefits	11,138	9,220	9,929	9,617	10,118
TOTAL PERSONNEL		**$ 38,439**	**$ 32,317**	**$ 32,690**	**$ 31,979**	**$ 31,818**
	Parks & Recreation Director	*0.100*	*0.100*	*0.100*	*0.050*	*0.050*
	Parks & Facilities Division Manager	*0.050*	*-*	*-*	*-*	*-*
	Recreation Division Manager	*0.050*	*0.050*	*0.050*	*0.020*	*0.020*
	Parks & Facilities Superintendent	*-*	*0.030*	*0.030*	*0.030*	*0.030*
	Management Analyst	*-*	*0.100*	*-*	*0.100*	*0.100*
	Administrative Assistant	*0.050*	*0.050*	*0.050*	*0.030*	*0.030*
		0.250	*0.330*	*0.230*	*0.230*	*0.230*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	220	154	212	212
4280	Legal Expense	126	-	-	500	500
4435	Operational Expense	-	-	3,200	-	-
4450	Professional Services	2,315	198,785	193,000	76,500	25,000
TOTAL MAINTENANCE & OPERATIONS		**$ 2,441**	**$ 199,005**	**$ 196,354**	**$ 77,212**	**$ 25,712**
CAPITAL OUTLAY						
4510	Construction - Keiser Park Master Plan	1,110	2,808	2,807	-	-
4510	Robbins Park Improvement	25,468	3,378	-	-	-
4510	Construction-Playground Expansion	1,869	4,281	-	-	-
4510	Keiser Park Field A Lighting	-	-	-	25,000	220,000
4510	Keiser Park Restroom Facility	-	-	-	210,000	-
4520	Engineering And/Or Design	-	-	-	50,000	50,000
4540	Park Fitness Equipment	-	-	-	35,000	-
TOTAL CAPITAL OUTLAY		**$ 28,447**	**$ 10,468**	**$ 2,807**	**$ 320,000**	**$ 270,000**
TOTAL EXPENDITURE		**$ 69,327**	**$ 241,790**	**$ 231,851**	**$ 429,191**	**$ 327,530**

DRAINAGE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 3,831,438	$ 3,562,696	$ 3,431,504	$ 3,217,241
Estimated Revenue	136,054	200,854	43,000	257,638
Transfers-In	-	-	-	-
Estimated Funds Available	3,967,491	3,763,550	3,474,504	3,474,879
Estimated Expenditures	404,795	332,046	257,263	197,089
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	404,795	332,046	257,263	197,089
Estimated Ending Fund Balance	$ 3,562,696	$ 3,431,504	$ 3,217,241	$ 3,277,790

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 3,562,696	$ 3,431,504	$ 3,217,241	$ 3,277,790
Fund Balance	$ 3,562,696	$ 3,431,504	$ 3,217,241	$ 3,277,790

DRAINAGE MITIGATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	109,661	18,503	18,000	18,000	18,000
CHARGES FOR SERVICES					
3655 Impact Fees - Residential	26,131	136,000	182,804	25,000	239,638
OTHER REVENUE					
3801 Miscellaneous Revenues	261	-	50	-	-
TOTAL REVENUES	$ 136,054	$ 154,503	$ 200,854	$ 43,000	$ 257,638

DRAINAGE MITIGATION - 230-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.650	0.450	0.400	0.450	0.450
PERSONNEL	73,228	80,744	46,417	39,063	39,389
MAINTENANCE & OPERATIONS	313,488	417,077	285,629	218,200	57,700
CAPITAL OUTLAY	18,079	-	-	-	100,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 404,795**	**$ 497,821**	**$ 332,046**	**$ 257,263**	**$ 197,089**

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.

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 and the subsequent impact/mitigation fee study are completed. It is estimated that the master plan will be completed in 2015 with the impact/mitigation fee and program update to follow. The master plan has not yet been completed as of the writing of this summary. However, during the major storm of December 2014, there were identified system capacity deficiencies that resulted in several projects included in the capital improvement program. New storm water quality requirements are mandated by State and Federal governments in 2014 resulting in new management practices and measures that will affect construction projects.

Goals for fiscal years 2015-17 include the following:

- Completion of the Storm Drainage Master Plan
- Drainage Impact/Mitigation program development
- Incorporate new best management practices when designing drainage improvement projects.
- Completion of the design of the drain improvements at Old Redwood Hwy at Dawn Way

DRAINAGE MITIGATION - 230-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	53,719	59,843	33,373	28,657	28,407
4120	Extra Help Wages	1,307	-	388	-	-
4150	Fringe Benefits	18,202	20,901	12,656	10,406	10,982
TOTAL PERSONNEL		**$ 73,228**	**$ 80,744**	**$ 46,417**	**$ 39,063**	**$ 39,389**
1	*Public Works Director*	*0.100*	*0.100*	*0.100*	*0.050*	*0.050*
2	*Principal Civil Engineer*	*0.200*	*-*	*-*	*-*	*-*
4	*Public Works Inspector*	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
5	*Management Analyst*	*0.050*	*0.050*	*-*	*0.050*	*0.050*
6	*Engineering Tech*	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
7	*Administrative Assistant*	*0.050*	*0.050*	*0.050*	*0.100*	*0.100*
		0.650	*0.450*	*0.400*	*0.450*	*0.450*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	470	329	200	200
4280	Legal Expense	80	-	-	500	-
4450	Professional Services	313,408	416,607	285,300	217,500	57,500
TOTAL MAINTENANCE & OPERATIONS		**$ 313,488**	**$ 417,077**	**$ 285,629**	**$ 218,200**	**$ 57,700**
CAPITAL OUTLAY						
4520	Shiloh Road Improvements Project	18,079	-	-	-	-
4510	ORH at Dawn Way Drain Impr	-	-	-	-	100,000
TOTAL CAPITAL OUTLAY		**$ 18,079**	**$ -**	**$ -**	**$ -**	**$ 100,000**
TOTAL EXPENDITURE		**$ 404,795**	**$ 497,821**	**$ 332,046**	**$ 257,263**	**$ 197,089**

FIRE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 495,608	$ 144,599	$ 162,940	$ 163,940
Estimated Revenue	5,092	89,762	1,000	1,000
Transfers-In	-	-	-	-
Estimated Funds Available	500,700	234,361	163,940	164,940
Estimated Expenditures	356,101	71,421	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	356,101	71,421	-	-
Estimated Ending Fund Balance	$ 144,599	$ 162,940	$ 163,940	$ 164,940

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 144,599	$ 162,940	$ 163,940	$ 164,940
Fund Balance	$ 144,599	$ 162,940	$ 163,940	$ 164,940

FIRE MITIGATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	220	2,486	1,000	1,000	1,000
CHARGES FOR SERVICES					
3655 Impact Fees - Residential	4,872	10,000	88,762	-	-
TOTAL REVENUES	$ 5,092	$ 12,486	$ 89,762	$ 1,000	$ 1,000

FIRE MITIGATION - 240-10
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	275	-	-	-	-
CAPITAL OUTLAY	355,826	71,421	71,421	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 356,101**	**$ 71,421**	**$ 71,421**	**$ -**	**$ -**

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:

A fire truck was purchased in FY2013/14. No expenditures are forecasted for this fund for FY15-16 and FY16-17.

FIRE MITIGATION - 240-10
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4280 Legal Expense	275	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 275**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4570 Mobile Equip & Vehicle Acquist	355,826	71,421	71,421	-	-
TOTAL CAPITAL OUTLAY	**$ 355,826**	**$ 71,421**	**$ 71,421**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 356,101**	**$ 71,421**	**$ 71,421**	**$ -**	**$ -**

DEBT SERVICE FUND

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 2,817,096	$ 1,967,501	$ 1,017,390	$ 811,042
Estimated Revenue	3,135	2,000	2,000	2,000
Transfers-In	1,209,142	4,687,097	242,822	241,822
Estimated Funds Available	4,029,373	6,656,598	1,262,212	1,054,864
Estimated Expenditures	2,061,872	5,639,208	451,170	449,471
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,061,872	5,639,208	451,170	449,471
Estimated Ending Fund Balance	$ 1,967,501	$ 1,017,390	$ 811,042	$ 605,394

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	1,967,501	1,017,390	811,042	605,394
Fund Balance	$ 1,967,501	$ 1,017,390	$ 811,042	$ 605,394

DEBT SERVICE FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	2,463	13,864	2,000	2,000	2,000
3411	Interest On Invest - Trustee	672	2,136	-	-	-
OTHER FINANCING SOURCES						
3931	Transfer In - Successor Agency	965,921	967,521	966,075	-	-
3931	Transfer In - Public Facilities Fund	139,531	139,443	139,443	139,398	138,824
3931	Transfer In - Water Reclamation Admin	51,845	51,812	51,812	51,712	51,499
3931	Transfer In - Water Admin	51,845	51,812	51,812	51,712	51,499
3998	Other Financing Sources	-	-	3,575,265	-	-
TOTAL REVENUES		$ 1,212,277	$ 1,226,588	$ 4,689,097	$ 244,822	$ 243,822

DEBT SERVICE FUND - 310-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	2,061,872	5,816,063	5,639,208	451,170	449,471
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	840,000	-	-	-
TOTAL	**$ 2,061,872**	**$ 6,656,063**	**$ 5,639,208**	**$ 451,170**	**$ 449,471**

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.

In October 2014 the Town restructured the 1998 Tax Allocation Bond, the 2004 Tax Allocation Bond and the 2008 Lease Revenue Bond into a consolidated 2014 Tax Allocation Bond. The refunding of the bonds reduced the combined debt service interest payments for the Debt Service fund and the Successor Agency fund.

DEBT SERVICE FUND - 310-40
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	1,696,100	5,469,100	5,370,236	361,700	368,500
4226	L/T Int - Equipment Cop'S	360,501	341,963	265,472	87,970	79,321
4459	Fiscal Agent Fees	5,271	5,000	3,500	1,500	1,650
TOTAL MAINTENANCE & OPERATIONS		**$ 2,061,872**	**$ 5,816,063**	**$ 5,639,208**	**$ 451,170**	**$ 449,471**
OTHER FINANCING USES						
4998	Other Financing Uses	-	840,000	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ 840,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 2,061,872**	**$ 6,656,063**	**$ 5,639,208**	**$ 451,170**	**$ 449,471**

ENTERPRISE FUNDS

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ 8,989,474	$ 8,427,736	$ 7,291,190	$ 5,178,744
Estimated Revenue	8,064,715	7,732,834	7,910,009	8,599,306
Transfers-In	722,680	723,230	103,261	103,608
Estimated Funds Available	17,776,869	16,883,800	15,304,460	13,881,658
Estimated Expenditures	8,845,114	7,886,559	8,628,429	8,230,445
Transfers-Out	504,019	1,706,051	1,497,288	1,498,847
Total Est. Expenditures & Transfers-Out	9,349,133	9,592,610	10,125,717	9,729,292
Estimated Ending Working Capital	$ 8,427,736	$ 7,291,190	$ 5,178,744	$ 4,152,366

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 8,427,736	$ 7,291,190	$ 5,178,744	$ 4,152,366
Working Capital	$ 8,427,736	$ 7,291,190	$ 5,178,744	$ 4,152,366

WATER RECLAMATION OPERATING FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PROPERTY TAXES						
3010	Property Taxes	1,800	4,000	2,200	1,000	1,000
3020	Unsecured Property Taxes	120	-	100	-	-
USE OF MONEY & PROPERTY						
3410	Interest On Investments	(5,669)	43,201	30,000	30,000	30,000
3411	Interest On Invest - Trustee	2	-	-	-	-
RENTAL INCOME						
3420	Rental Income	254,562	250,000	282,852	268,709	290,206
CHARGES FOR SERVICES						
3670	Water Rec Sales - Residential	6,974,494	6,800,349	5,810,217	6,208,000	6,812,000
3675	Lift Station Fee	79,830	104,000	68,572	68,400	68,400
3676	Water Rec Service Chg - Residential	393,374	556,652	1,098,783	1,090,000	1,150,000
3680	Recycled Water Sales	156,772	219,000	236,000	16,500	17,300
3686	Recycled Water Service Chg-Residential	16,298	-	25,300	5,400	5,400
3689	Wholesale Recycled Water Sales	-	-	-	102,000	110,000
OTHER REVENUE						
3801	Miscellaneous Revenues	1,169	-	17,414	-	-
3802	Insurance/Damage Rebates	187	-	-	-	-
3840	Late Fee Revenue	137,219	180,000	128,028	120,000	115,000
3841	Gasoline Sales	54,558	45,000	33,367	-	-
OTHER FINANCING SOURCES						
3941	Transfers In	-	-	-	(617,187)	(617,470)
3941	Transfer In - General Fund	65,308	65,498	65,498	64,538	64,755
3941	Transfer In - Public Facilities Fund	39,185	39,298	39,298	38,723	38,853
3941	Transfer In - Water Rec Capital Fund	618,187	618,434	618,434	617,187	617,470
TOTAL REVENUES		$ 8,787,395	$ 8,925,432	$ 8,456,064	$ 8,013,270	$ 8,702,914

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	20,520	20,777	18,684	22,001	23,321
MAINTENANCE & OPERATIONS	16,724	18,852	20,852	26,750	29,400
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 37,244**	**$ 39,629**	**$ 39,536**	**$ 48,751**	**$ 52,721**

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:

Election Expenses will no longer be split with the Water Reclamation Fund and the Water Fund. Election expenses will be charged 100% to the General Fund.

Professional services have increased from fiscal years 2013-14 and 2014-15 as a result of bi-annual Town Council Team Building Workshops.

A special election expense is anticipated in fiscal year 2015-16 regarding the Lytton tribe. The Tribe will reimburse the Town for the expense. The Town will also hold a consolidated election, including the Urban Growth Boundary measure, in Fiscal Year 2016-17. Election expenses are solely funded from the General Fund.

Professional services have increased from fiscal years 2013-14 and 2014-15 as a result of bi-annual Town Council Team Building Workshops. Meetings, conferences and training have increased to account for the Town Councilmembers' requests for training opportunities.

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,223	7,050	7,050	7,050	7,050
4150	Fringe Benefits	13,297	13,727	11,634	14,951	16,271
TOTAL PERSONNEL		**$ 20,520**	**$ 20,777**	**$ 18,684**	**$ 22,001**	**$ 23,321**
	Councilmembers	*1.250*	*1.250*	*1.250*	*1.250*	*1.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,155	3,438	3,438	5,525	5,525
4270	Subscriptions/Memberships	2,833	4,913	4,913	4,725	4,725
4280	Legal Expense	7,323	6,000	6,000	9,000	10,000
4435	Operational Expense	1,987	2,663	2,663	3,600	3,800
4450	Professional Services	1,806	1,000	3,000	2,000	3,950
4464	Election Expense	48	-	-	-	-
4486	Communications	572	838	838	1,900	1,400
TOTAL MAINTENANCE & OPERATIONS		**$ 16,724**	**$ 18,852**	**$ 20,852**	**$ 26,750**	**$ 29,400**
TOTAL EXPENDITURE		**$ 37,244**	**$ 39,629**	**$ 39,536**	**$ 48,751**	**$ 52,721**

WATER RECLAMATION TOWN MANAGER'S OFFICE - 410-10
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.925	0.950	0.950	1.250	1.250
PERSONNEL	142,953	146,449	129,361	167,763	177,228
MAINTENANCE & OPERATIONS	17,287	21,292	22,250	44,531	28,306
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 160,240**	**$ 167,741**	**$ 151,611**	**$ 212,294**	**$ 205,534**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:
This budget includes policy updates for a Town-wide Records Management program.

The Administrative Assistant position in the Town Clerk's Office will be converting from a part-time position in FY2014-15 to a full-time position in FY2015-16 to restore the customer service to pre-recession levels and to assist the Community Development Department.

The extra help position includes an Audio/Visual Technician.

The significant expenses in Fiscal Year 2015-16 include the following discretionary projects to meet Council goals:

- Civic Center Facilities Replacement/Relocation Feasibility Study; and
- Visioning and Economics Analysis - Future Use of Civic Center Property.

WATER RECLAMATION TOWN MANAGER'S OFFICE - 410-10
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	98,118	99,597	84,725	115,862	120,987
4120	Extra Help Wages	5,608	4,224	7,454	3,500	3,500
4150	Fringe Benefits	39,227	42,628	37,182	48,401	52,741
TOTAL PERSONNEL		**$ 142,953**	**$ 146,449**	**$ 129,361**	**$ 167,763**	**$ 177,228**
	Town Manager	*0.225*	*0.225*	*0.225*	*0.250*	*0.250*
	Town Clerk	*0.225*	*0.225*	*0.225*	*0.250*	*0.250*
	Sr Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Communications Specialist	*0.225*	*-*	*-*	*-*	*-*
	Records Management Specialist	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Administrative Assistant	*-*	*-*	*-*	*0.250*	*0.250*
		0.925	*0.950*	*0.950*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,195	3,293	4,043	5,100	5,100
4260	Professional Development	733	700	458	800	800
4270	Subscriptions/Memberships	2,932	1,310	1,310	1,656	1,656
4280	Legal Expense	6,167	10,000	10,000	11,000	11,000
4290	Legal Notices	94	500	500	750	750
4355	Office Supplies	277	750	1,200	1,250	1,250
4360	Postage	13	250	250	250	250
4425	Computer Expense	295	300	300	850	850
4435	Operational Expense	216	300	300	500	500
4450	Professional Services	2,776	3,036	3,036	21,275	5,000
4461	Town Promotion & Special Projs	25	108	108	250	250
4486	Communications	564	745	745	850	900
TOTAL MAINTENANCE & OPERATIONS		**$ 17,287**	**$ 21,292**	**$ 22,250**	**$ 44,531**	**$ 28,306**
TOTAL EXPENDITURE		**$ 160,240**	**$ 167,741**	**$ 151,611**	**$ 212,294**	**$ 205,534**

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	96,014	117,309	105,578	114,483	116,121
MAINTENANCE & OPERATIONS	25,940	52,261	43,460	43,293	34,143
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 121,954**	**$ 169,570**	**$ 149,038**	**$ 157,776**	**$ 150,264**

DESCRIPTION:

The Human Resources Division, as part of the Town Manager's Office, is responsible for the oversight and management of personnel related matters. Functions include conflict resolution, recruitment and selection, salary administration, compliance with state and federal laws, benefits, and leave administration. With an emphasis on training and employee development, the HR Division strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Recruitment cost assumes no major recruitments. Increased professional services in second year to cover potential salary survey. Increase in computer expense pending the implementation of NeoGov performance evaluation software as a replacement for current Taleo software. Higher cost in first year for implementation cost. Training budget assumes safety (including Ergonomics) will be handled by Risk Management.

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	66,096	79,108	70,803	78,796	78,161
4120	Extra Help Wages	2,971	-	1,915	-	-
4150	Fringe Benefits	26,947	38,201	32,860	35,687	37,960
TOTAL PERSONNEL		**$ 96,014**	**$ 117,309**	**$ 105,578**	**$ 114,483**	**$ 116,121**
	Human Resource Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	753	4,815	4,450	7,450	7,675
4256	Recruitment	3,643	3,750	3,750	5,000	5,000
4260	Professional Development	694	700	543	1,000	1,000
4270	Subscriptions/Memberships	58	583	250	359	359
4280	Legal Expense	4,756	11,250	11,250	10,000	10,000
4425	Computer Expense	1,399	2,684	875	9,284	4,909
4435	Operational Expense	2,274	3,357	2,288	8,500	3,500
4450	Professional Services	8,301	22,532	17,500	1,625	1,625
4452	Contractual Services	4,039	2,500	2,500	-	-
4486	Communications	23	90	54	75	75
TOTAL MAINTENANCE & OPERATIONS		**$ 25,940**	**$ 52,261**	**$ 43,460**	**$ 43,293**	**$ 34,143**
TOTAL EXPENDITURE		**$ 121,954**	**$ 169,570**	**$ 149,038**	**$ 157,776**	**$ 150,264**

WATER RECLAMATION ADIMINISTRATIVE SERVICES - 410-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.850	3.850	3.600	3.675	3.675
PERSONNEL	391,287	422,419	403,447	401,355	405,494
MAINTENANCE & OPERATIONS	230,926	243,447	236,437	294,184	271,017
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 622,213**	**$ 665,866**	**$ 639,884**	**$ 695,539**	**$ 676,511**

DESCRIPTION:

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

Utility billing is responsibly for all billing-related functions for water and water reclaimation accounts located within the Town of Windsor. 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 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 department was recently reorganized with the Human Resources division transfering to the Town Manager's Office.

The Town has included funds to redesign the home page of the website, contract with a third-party to provide updated training to each department on how to update their respective webpages, and upgrade the business license software which will allow for online registration and payment of the annual business license fees, reducing staff time devoted to this task.

WATER RECLAMATION ADIMINISTRATIVE SERVICES - 410-40
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	270,425	296,753	274,419	272,154	268,950
4120	Extra Help Wages	8,019	-	8,716	9,081	9,086
4150	Fringe Benefits	112,843	125,666	120,312	120,120	127,458
TOTAL PERSONNEL		**$ 391,287**	**$ 422,419**	**$ 403,447**	**$ 401,355**	**$ 405,494**
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Special Projects Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Finance Manager	*0.250*	*0.250*	*-*	*0.250*	*0.250*
	Accounting Supervisor	*0.425*	*0.425*	*0.425*	*0.425*	*0.425*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Utility Billing Representative	*0.850*	*0.850*	*0.850*	*0.850*	*0.850*
	Senior UB Representative	*0.850*	*0.850*	*0.850*	*0.675*	*0.675*
	Meter Reader	*0.475*	*0.475*	*0.475*	*0.475*	*0.475*
		3.850	*3.850*	*3.600*	*3.675*	*3.675*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	14,987	27,546	18,049	18,410	18,778
4216	Overage/Under	(9)	-	12	12	12
4220	Bank Charges	42,331	43,675	43,909	46,584	49,420
4250	Mtgs,Conf,Trvl,Training	2,299	5,225	1,028	6,620	6,589
4260	Professional Development	1,479	2,245	1,461	1,700	1,700
4270	Subscriptions/Memberships	336	326	361	310	310
4280	Legal Expense	2,908	2,000	3,350	3,417	3,485
4325	Vehicle Maintenance	-	-	-	88	89
4360	Postage	15,246	13,817	12,950	13,209	13,473
4365	Printing	8,072	9,185	9,893	10,388	10,907
4425	Computer Expense	118,287	114,461	112,144	147,898	132,318
4435	Operational Expense	4,460	4,380	3,879	14,705	4,452
4450	Professional Services	14,183	15,254	18,994	20,258	28,899
4452	Contractual Services	5,378	5,000	10,000	10,000	-
4486	Communications	969	333	407	585	585
TOTAL MAINTENANCE & OPERATIONS		**$ 230,926**	**$ 243,447**	**$ 236,437**	**$ 294,184**	**$ 271,017**
TOTAL EXPENDITURE		**$ 622,213**	**$ 665,866**	**$ 639,884**	**$ 695,539**	**$ 676,511**

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.800	2.350	2.350	2.930	2.930
PERSONNEL	179,379	301,323	255,655	375,319	374,850
MAINTENANCE & OPERATIONS	309,212	669,232	400,245	485,845	377,970
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 488,591**	**$ 970,555**	**$ 655,900**	**$ 861,164**	**$ 752,820**

DESCRIPTION:

This portion of the Water Reclamation Operating budget is for the engineering support to Water Reclamation Operations, Reclaimed Water Maintenance, Water Reclamation Repair & Replacement and Water Reclamation Capital funds. Engineering support is primarily provided by one Senior Civil Engineer, one Associate Civil Engineer, and 0.25 Project Manager. These positions are also partially allocated to the Water and Drainage sections of the Water Resources Division of Public Works. The Public Works Director and the Deputy Director of Engineering positions are also partially allocated to this fund. There are currently no projects proposed under the Water Reclamation Capital Fund due to the negative balance of that fund.

SIGNIFICANT CHANGES & EXPENDITURES:

Contract project managers and engineering consultants will continue to assist Town staff implement the utility engineering projects. The Town is implementing its Sewer System Management Plan (SSMP) and will be hiring extra help (interns or other temporary staffing) to assist with the cataloging of closed circuit TV tapes of the Town's collection system. The Water Reclamation Engineering personnel will manage approximately $2 million in capital projects and approximately $850k 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 asset management. The treatment plant modernization study is one of the more comprehensive studies that the Town has embarked on due to the age of the treatment plant facilities. The study will review the plant processes and the ability to meet future water quality regulations and energy efficiency opportunities. The study will specifically evaluate phosphorus removal strategies. The outcome of the study will determine major capital improvement project needs for the treatment plant.

GOALS FOR FISCAL YEARS 2015-17:

- Complete the treatment plant modernization study
- Continue to work with the RWQCB on the net loading requirement and monitor the TMDL study
- Provide engineering support to the Operations division in the implementation of the Computerized Maintenance Management System (CMMS)
- Continue and complete the Collection System Plan
- Implement the two-year CIP which includes the design and/or construction of the following projects:
  - Grit removal system repair and upgrade
  - Headworks screening upgrades
  - Influent wet well screen installation
  - Valve and Piping improvements at the treatment facility
  - Treatment plant equipment replacements/refurbishments
  - Influent wet well screen installation
  - Ponds 8, 9 and 10 improvements

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	131,091	221,094	186,381	265,589	259,930
4120	Extra Help Wages	6,007	-	4,389	8,000	8,000
4150	Fringe Benefits	42,281	80,229	64,885	101,730	106,920
TOTAL PERSONNEL		**$ 179,379**	**$ 301,323**	**$ 255,655**	**$ 375,319**	**$ 374,850**
	Public Works Director	*0.100*	*0.100*	*0.100*	*0.200*	*0.200*
	Deputy Director of Engineering	*-*	*0.100*	*0.100*	*0.100*	*0.100*
	Principal Civil Engineer	*0.250*	*-*	*-*	*-*	*-*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Civil Engineer	*0.250*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Engineer	*-*	*0.200*	*0.200*	*0.200*	*0.200*
	Engineering Tech	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Project Manager	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Admin Assistant	*-*	*-*	*-*	*0.100*	*0.100*
	Administrative Assistant	*-*	*-*	*-*	*0.330*	*0.330*
		1.800	*2.350*	*2.350*	*2.930*	*2.930*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	100	5,000	4,104	6,000	6,500
4260	Professional Development	300	1,630	1,141	2,222	2,222
4270	Subscriptions/Memberships	113	1,000	500	1,000	1,000
4280	Legal Expense	115,254	5,400	13,000	8,000	8,000
4365	Printing	-	-	-	1,000	1,000
4425	Computer Expense	-	-	-	11,563	8,188
4435	Operational Expense	-	-	-	2,000	2,000
4450	Professional Services	193,445	656,202	381,500	452,500	347,500
4486	Communications	-	-	-	1,560	1,560
TOTAL MAINTENANCE & OPERATIONS		**$ 309,212**	**$ 669,232**	**$ 400,245**	**$ 485,845**	**$ 377,970**
TOTAL EXPENDITURE		**$ 488,591**	**$ 970,555**	**$ 655,900**	**$ 861,164**	**$ 752,820**

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.740	1.640	1.640	1.820	1.820
PERSONNEL	154,292	156,437	149,201	182,636	182,137
MAINTENANCE & OPERATIONS	-	816	571	942	942
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 154,292**	**$ 157,253**	**$ 149,772**	**$ 183,578**	**$ 183,079**

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Facilities Maintenance budget represents the prorated allocation of facilities labor related to maintaining facilities that house utility employees.

SIGNIFICANT CHANGES & EXPENDITURES:

None

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	104,450	105,856	96,946	125,407	121,944
4120	Extra Help Wages	2,354	-	2,865	1,000	1,000
4150	Fringe Benefits	47,488	50,581	49,390	56,229	59,193
TOTAL PERSONNEL		**$ 154,292**	**$ 156,437**	**$ 149,201**	**$ 182,636**	**$ 182,137**
	Parks & Facilities Superintendent	*-*	*0.200*	*0.200*	*0.200*	*0.200*
	Facilities Maintenance Supervisor	*0.200*	*-*	*-*	*-*	*-*
	Parks & Facilities Division Manager	*0.100*	*-*	*-*	*-*	*-*
	Parks Maintenance Supervisor	*0.100*	*0.100*	*0.100*	*0.130*	*0.130*
	Senior Maintenance Worker	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Maintenance Worker II	*0.800*	*0.800*	*0.800*	*0.950*	*0.950*
	Maintenance Worker I	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Assistant	*0.140*	*0.140*	*0.140*	*0.140*	*0.140*
		1.740	*1.640*	*1.640*	*1.820*	*1.820*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	816	571	942	942
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 816**	**$ 571**	**$ 942**	**$ 942**
TOTAL EXPENDITURE		**$ 154,292**	**$ 157,253**	**$ 149,772**	**$ 183,578**	**$ 183,079**

WATER RECLAMATION RECYCLED WATER AG REUSE - 410-80
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	1.250	1.250
PERSONNEL	-	-	-	134,393	135,850
MAINTENANCE & OPERATIONS	-	-	-	57,344	54,594
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 191,737**	**$ 190,444**

DESCRIPTION:

This department is new effective FY 2015-16 as a result of the newly adopted recycled water policy for urban reuse. The previous department fund 410-89 was split up into two new departments (410-80 for Agricultural Reuse; and 440-84 for Urban Reuse). This division provides for the distribution of the recycled water system to agricultural users. 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 AND EXPENDITURES:

New department fund.

WATER RECLAMATION RECYCLED WATER AG REUSE - 410-80
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	91,056	90,068
4120	Extra Help Wages	-	-	-	3,250	3,250
4150	Fringe Benefits	-	-	-	40,087	42,532
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 134,393**	**$ 135,850**
	Deputy Director Of Operations	-	-	-	*0.050*	*0.050*
	Utility Systems Superintendent	-	-	-	*0.100*	*0.100*
	Collection & Rec Systems Supervisor	-	-	-	*0.050*	*0.050*
	Management Analyst	-	-	-	*0.250*	*0.250*
	Utility Maint Worker II	-	-	-	*0.300*	*0.300*
	Utility Maintenance Worker I	-	-	-	*0.500*	*0.500*
		-	-	-	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	600	600
4260	Professional Development	-	-	-	750	750
4280	Legal Expense	-	-	-	300	300
4325	Vehicle Maintenance	-	-	-	750	750
4330	Equipment Maintenance	-	-	-	11,125	11,125
4335	Structures/Improvements Maint	-	-	-	375	375
4350	Grounds Maintenance	-	-	-	125	125
4370	Parts & Supplies	-	-	-	7,000	7,250
4425	Computer Expense	-	-	-	750	100
4435	Operational Expense	-	-	-	9,819	9,944
4452	Contractual Services	-	-	-	5,000	2,500
4458	Lab Testing & Supplies	-	-	-	150	150
4486	Communications	-	-	-	600	625
4487	Utilities, Gas & Electric	-	-	-	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 57,344**	**$ 54,594**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 191,737**	**$ 190,444**

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	10.250	9.725	9.725	10.280	10.280
PERSONNEL	1,100,088	1,328,546	1,143,181	1,271,876	1,279,243
MAINTENANCE & OPERATIONS	2,603,804	4,402,913	2,916,859	3,047,026	2,881,409
CAPITAL OUTLAY	-	22,872	30,000	10,000	5,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 3,703,892**	**$ 5,754,331**	**$ 4,090,040**	**$ 4,328,902**	**$ 4,165,652**

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:

The new 2014 - 2019 NPDES Permit is in effect. Costs associated with new permit requirements are included such as the following: Receiving Water Study, Nutrient Reduction Analysis, Completion of the Computerized Maintenance Management System, an aggressive plan for Preventative Maintenance & Repair of aging plant equipment, and the Implementation process changes/upgrades identified by the Plant Modernization Study. The ongoing modernization study will look at the new phosphorus removal requirement for "no net loading" to determine a strategy for compliance. The study will also assess the various treatment processes and recommend upgrades and changes so that the treatment plant can operate more efficiently, meet future permit requirements and also consider energy efficiency. Of signficant interest is the processing and hauling of biosolids from the ponds. With the high cost of the biosolids removal and hauling, other more cost-effective solids handling processes will be considered in the study.

The treatment plant continues to meet high standards of water quality. Staffing of qualified and certified operators continues to be an issue. It is anticipated that an operator-in-training program will be established to develop and recruit operators from within the Town. In the meanwhile, in order to maintain minimum staffing as required under the Town's NPDES permit, short term temporary staffing is included in the budget.

This past year the treatment plant has completed its in-house laboratory and is only awaiting certification by the State. The lab has been producing process control testing and analysis and this in-house benefit has provided operators needed water quality data at a frequency and timeliness that is better than has been the case with private lab testing.

The next two years will see an increase to technical training for the treatment plant staff. With new regulations and technoclogy, it is important to invest in our staff so that the treatment plant is operated efficiently and safely.

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	715,142	876,161	720,087	798,708	785,739
4120	Extra Help Wages	89,363	86,000	112,447	124,571	124,571
4150	Fringe Benefits	295,583	366,385	310,647	348,597	368,933
TOTAL PERSONNEL		**$ 1,100,088**	**$ 1,328,546**	**$ 1,143,181**	**$ 1,271,876**	**$ 1,279,243**
	Deputy Director Of Operations			-	*0.300*	*0.300*
	Public Works Manager	*0.250*	-	-	-	-
	Wastewater System Supervisor	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Collection & Rec Systems Supervisor	-	-	-	*0.200*	*0.200*
	Maintenance Supervisor (Streets)	*0.150*	*0.150*	*0.150*	-	-
	Water Quality Analyst	*0.600*	*0.600*	*0.600*	*0.700*	*0.700*
	Senior Wastewater System Operator	*2.000*	*2.000*	*2.000*	*2.000*	*2.000*
	Wastewater System Operator II	*4.000*	*4.000*	*4.000*	*4.000*	*4.000*
	Maintenance Specialist (Streets)	*0.025*	*0.025*	*0.025*	-	-
	Utility Maintenance Worker I			-	*0.200*	*0.200*
	Maintenance Worker II	*0.100*	*0.100*	*0.100*	*0.030*	*0.030*
	Management Analyst	*0.775*	*0.500*	*0.500*	*0.900*	*0.900*
	Senior Admin Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Administrative Assistant	*0.850*	*0.850*	*0.850*	*0.450*	*0.450*
		10.250	*9.725*	*9.725*	*10.280*	*10.280*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,717	20,500	27,000	14,000	14,000
4260	Professional Development	1,520	5,747	600	5,072	5,072
4270	Subscriptions/Memberships	77	-	100	2,700	2,700
4280	Legal Expense	26,287	1,500	3,000	1,500	1,500
4310	Custodial Expense	95	300	300	2,000	2,000
4315	Gasoline, Oil & Deisel	79,715	80,000	70,000	80,000	80,000
4325	Vehicle Maintenance	8,178	12,300	13,000	12,300	12,300
4330	Equipment Maintenance	119,246	80,000	180,000	169,800	101,500
4335	Structures/Improvements Maint	16,137	5,000	8,000	60,000	20,000
4350	Grounds Maintenance	5,573	4,000	4,000	6,000	6,000
4360	Postage	5	-	-	2,500	2,500
4365	Printing	-	-	-	1,000	1,000
4370	Parts & Supplies	13,990	75,536	83,500	101,000	66,000
4420	Chemicals	124,172	125,000	120,000	138,000	138,000
4425	Computer Expense	9,944	21,198	5,000	6,500	6,500
4435	Operational Expense	60,002	89,596	75,000	109,350	84,350
4445	Permits & Licenses	42,109	36,150	50,000	53,100	53,300
4450	Professional Services	138,860	205,242	151,140	129,500	129,500
4452	Contractual Services	1,253,746	3,013,614	1,504,379	1,480,704	1,505,187
4458	Lab Testing & Supplies	161,664	70,690	65,300	92,500	70,500
4465	Property Taxes/Assessments	-	500	500	500	500
4475	Rents & Leases	1,889	-	-	-	-
4486	Communications	13,466	11,000	11,000	19,000	19,000
4487	Utilities, Gas & Electric	525,412	545,040	545,040	560,000	560,000
TOTAL MAINTENANCE & OPERATIONS		**$ 2,603,804**	**$ 4,402,913**	**$ 2,916,859**	**$ 3,047,026**	**$ 2,881,409**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	5,162	25,000	10,000	5,000
4580	Structures/Improvements Acquis	-	17,710	5,000	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 22,872**	**$ 30,000**	**$ 10,000**	**$ 5,000**
TOTAL EXPENDITURE		**$ 3,703,892**	**$ 5,754,331**	**$ 4,090,040**	**$ 4,328,902**	**$ 4,165,652**

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	(18,581)	-	891	-	-
MAINTENANCE & OPERATIONS	2,541,404	1,052,785	1,055,899	1,056,082	1,065,720
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	504,019	1,706,051	1,706,051	1,497,288	1,498,847
TOTAL	**$ 3,026,842**	**$ 2,758,836**	**$ 2,762,841**	**$ 2,553,369**	**$ 2,564,567**

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:

The vehicle maintenance expense has been modified to only Town-wide pool cars with the meter reader vehicle (#140) reallocated to the Administrative Services Department. The equipment maintenance expense has decreased after a renegotiated contract.

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	(18,581)	-	891	-	-
TOTAL PERSONNEL		**$ (18,581)**	**$ -**	**$ 891**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	5	-	-	-	-
4220	Bank Charges	9	-	-	-	-
4225	L/T Prin-Equipment Cop'S	-	685,907	685,907	703,078	724,645
4226	L/T Int - Equipment Cop'S	248,435	242,673	251,529	221,352	200,472
4235	Depreciation/Amortizn Expense	2,220,937	-	-	-	-
4245	Insurance	39,665	74,542	79,016	84,671	91,368
4325	Vehicle Maintenance	181	1,000	329	252	257
4330	Equipment Maintenance	9,228	11,933	11,439	12,567	12,818
4435	Operational Expense	-	-	-	3,750	2,500
4450	Professional Services	-	-	-	-	-
4459	Fiscal Agent Fees	2,807	2,622	2,675	2,750	2,900
4475	Rents & Leases	808	1,248	768	814	863
4486	Communications	5,824	9,110	8,728	8,903	9,081
4487	Utilities, Gas & Electric	13,505	23,750	15,508	17,945	20,816
TOTAL MAINTENANCE & OPERATIONS		**$ 2,541,404**	**$ 1,052,785**	**$ 1,055,899**	**$ 1,056,082**	**$ 1,065,720**
OTHER FINANCING USES						
4941	Transfer-Out-Wtr Reclam Op Fd	-	-	-	-	-
4941	Transfer Out - General Fund	67,669	54,239	54,239	45,576	47,348
4941	Transfer Out - Debt Service Fund	51,845	51,812	51,812	51,712	51,499
4941	Transfer Out - WR Repair & Replacemer	384,505	1,600,000	1,600,000	1,400,000	1,400,000
TOTAL OTHER FINANCING USES		**$ 504,019**	**$ 1,706,051**	**$ 1,706,051**	**$ 1,497,288**	**$ 1,498,847**
TOTAL EXPENDITURE		**$ 3,026,842**	**$ 2,758,836**	**$ 2,762,841**	**$ 2,553,369**	**$ 2,564,567**

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.100	4.300	4.300	4.950	4.950
PERSONNEL	386,835	413,662	364,714	508,666	513,860
MAINTENANCE & OPERATIONS	197,814	477,275	206,289	367,941	273,841
CAPITAL OUTLAY	-	-	-	16,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 584,649**	**$ 890,937**	**$ 571,003**	**$ 892,607**	**$ 787,701**

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 1,700 manholes.

SIGNIFICANT CHANGES & EXPENDITURES:

This budget provides for required maintenance and cleaning of the sanitary sewer collection system, including two sewer lift stations: Vintage Greens and Shiloh Greens. This budget also supports a combo vacuum hydro-jetter truck included in fund 411-82, an essential piece of equipment needed in order to reliably and independently maintain and respond to emergencies in a timely manner. Once ordered, the unit will take up to 365 days to receive, therefore, minimal funding is provided for contract cleaning, CCTV and emergency response services in Fiscal Year 2016-17.

FISCAL YEARS 2015-17 GOALS:

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

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	249,264	272,323	231,096	317,901	314,698
4120	Extra Help Wages	25,927	23,560	22,819	52,500	52,500
4150	Fringe Benefits	111,644	117,779	110,799	138,265	146,662
TOTAL PERSONNEL		**$ 386,835**	**$ 413,662**	**$ 364,714**	**$ 508,666**	**$ 513,860**
	Deputy Director Of Operations	*-*	*0.150*	*0.150*	*0.100*	*0.100*
	Public Works Manager	*0.150*	*-*	*-*	*-*	*-*
	Collection & Rec Systems Supervisor	*-*	*-*	*-*	*0.700*	*0.700*
	Water System Supervisor	*0.200*	*0.200*	*0.200*	*-*	*-*
	Streets Maintenance Supervisor	*-*	*-*	*-*	*0.030*	*0.030*
	Utility Systems Superintendent	*-*	*0.200*	*0.200*	*0.300*	*0.300*
	Senior Maintenance Worker	*-*	*-*	*-*	*0.030*	*0.030*
	Utility Maintenance Worker II	*3.000*	*2.250*	*2.250*	*2.290*	*2.290*
	Utility Maintenance Worker I	*0.750*	*1.500*	*1.500*	*1.500*	*1.500*
		4.100	*4.300*	*4.300*	*4.950*	*4.950*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	714	3,900	1,500	6,800	6,800
4260	Professional Development	-	1,770	1,239	2,366	2,366
4280	Legal Expense	200	-	200	300	300
4325	Vehicle Maintenance	32,121	9,000	18,000	9,000	9,000
4330	Equipment Maintenance	18,537	25,000	10,700	22,600	23,000
4335	Structures/Improvements Maint	1,000	1,000	600	600	600
4350	Grounds Maintenance	14	-	50	-	-
4370	Parts & Supplies	3,939	6,250	10,400	14,250	14,250
4425	Computer Expense	-	400	200	2,000	500
4435	Operational Expense	24,035	21,475	23,000	22,425	22,425
4439	Private Sewer Lateral Grant	-	-	-	30,000	-
4445	Permits & Licenses	1,322	1,900	600	2,300	2,300
4450	Professional Services	40,665	2,540	2,200	2,300	2,300
4452	Contractual Services	138,290	400,890	134,500	229,400	166,400
4458	Lab Testing & Supplies	-	1,000	-	600	600
4465	Property Taxes/Assessments	-	500	-	-	-
4486	Communications	2,766	1,650	3,100	3,000	3,000
4487	Utilities, Gas & Electric	(65,789)	-	-	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ 197,814**	**$ 477,275**	**$ 206,289**	**$ 367,941**	**$ 273,841**
CAPITAL OUTLAY						
4580	Structures/Improvements Acquis	-	-	-	16,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 16,000**	**$ -**
TOTAL EXPENDITURE		**$ 584,649**	**$ 890,937**	**$ 571,003**	**$ 892,607**	**$ 787,701**

WATER RECLAMATION PARKS - 410-88
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.730	0.680	0.680	-	-
PERSONNEL	65,915	62,013	60,068	-	-
MAINTENANCE & OPERATIONS	27,722	34,340	25,149	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 93,637**	**$ 96,353**	**$ 85,217**	**$ -**	**$ -**

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:

Beginning in Fiscal Year 2015-16, this department fund will be eliminated. Parks maintenance costs previously covered in this department will be allocated to the respective Park funds.

WATER RECLAMATION PARKS - 410-88
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	44,856	42,179	39,189	-	-
4120	Extra Help Wages	805	-	802	-	-
4150	Fringe Benefits	20,254	19,834	20,077	-	-
TOTAL PERSONNEL		**$ 65,915**	**$ 62,013**	**$ 60,068**	**$ -**	**$ -**
	Parks & Facilities Division Manager	*0.050*	*-*	*-*	-	-
	Parks Maintenance Supervisor	*0.100*	*0.100*	*0.100*	-	-
	Senior Maintenance Worker	*0.100*	*0.100*	*0.100*	-	-
	Maintenance Worker II	*0.480*	*0.480*	*0.480*	-	-
		0.730	*0.680*	*0.680*	-	-
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	184	165	500	-	-
4260	Professional Development	-	342	239	-	-
4315	Gasoline, Oil & Deisel	3,617	2,420	2,420	-	-
4325	Vehicle Maintenance	1,487	1,238	1,400	-	-
4330	Equipment Maintenance	806	2,055	2,055	-	-
4335	Structures/Improvements Maint	2,181	6,535	6,535	-	-
4370	Parts & Supplies	10,158	4,940	6,000	-	-
4435	Operational Expense	9,289	16,645	6,000	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 27,722**	**$ 34,340**	**$ 25,149**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 93,637**	**$ 96,353**	**$ 85,217**	**$ -**	**$ -**

WATER RECLAMATION RECYCLED WATER - 410-89
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.050	2.040	2.040	-	-
PERSONNEL	217,643	246,216	227,604	-	-
MAINTENANCE & OPERATIONS	137,936	210,746	57,963	-	-
CAPITAL OUTLAY	-	11,917	12,200	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 355,579**	**$ 468,878**	**$ 297,767**	**$ -**	**$ -**

DESCRIPTION:

This department fund will no longer be used starting Fiscal Year 2015-16 as a result of the newly adopted recycled water policy for urban reuse. The department fund is split up into two new departments (410-80 for Agricultural Reuse; and 440-84 for Urban Reuse). 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 Greens neighborhood and agricultural customers outside of Town limits.

SIGNIFICANT CHANGES & EXPENDITURES:

As described above, this department fund will no longer be used beginning Fiscal Year 2015-16.

WATER RECLAMATION RECYCLED WATER - 410-89
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	143,756	155,358	146,387	-	-
4120	Extra Help Wages	14,194	23,560	13,420	-	-
4150	Fringe Benefits	59,693	67,298	67,797	-	-
TOTAL PERSONNEL		**$ 217,643**	**$ 246,216**	**$ 227,604**	**$ -**	**$ -**
	Public Works Manager	*0.100*	*-*	*-*	-	-
	Deputy Director of Operations	*-*	*0.100*	*0.100*	-	-
	Management Analyst	*0.250*	*0.250*	*0.250*	-	-
	Water System Supervisor	*0.300*	*0.300*	*0.300*	-	-
	Sr. Water System Operator	*0.030*	*0.020*	*0.020*	-	-
	Water System Operator II	*0.110*	*0.110*	*0.110*	-	-
	Water System Operator I	*0.010*	*0.010*	*0.010*	-	-
	Utility Maintenance Worker II	*1.000*	*0.750*	*0.750*	-	-
	Utility Maintenance Worker I	*0.250*	*0.500*	*0.500*	-	-
		2.050	*2.040*	*2.040*	-	-
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	32	800	1,000	-	-
4260	Professional Development	-	1,090	763	-	-
4325	Vehicle Maintenance	1,674	9,000	2,000	-	-
4330	Equipment Maintenance	18,809	24,000	3,400	-	-
4335	Structures/Improvements Maint	1,826	2,000	500	-	-
4350	Grounds Maintenance	-	500	100	-	-
4370	Parts & Supplies	16,504	21,206	22,000	-	-
4425	Computer Expense	-	400	-	-	-
4435	Operational Expense	28,776	41,450	21,000	-	-
4445	Permits & Licenses	2,369	-	-	-	-
4452	Contractual Services	1,526	17,000	6,000	-	-
4458	Lab Testing & Supplies	631	500	-	-	-
4486	Communications	-	1,300	1,200	-	-
4487	Utilities, Gas & Electric	65,789	91,500	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 137,936**	**$ 210,746**	**$ 57,963**	**$ -**	**$ -**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	4,158	4,400	-	-
4580	Structures/Improvements Acquis	-	7,759	7,800	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 11,917**	**$ 12,200**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 355,579**	**$ 468,878**	**$ 297,767**	**$ -**	**$ -**

WATER RECLAMATION REPLACEMENT & REHABILITATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ 5,480,867	$ 5,718,957	$ 3,249,092	$ 3,608,775
Estimated Revenue	(9,161)	25,000	25,000	25,000
Transfers-In	1,600,000	1,600,000	1,400,000	1,400,000
Estimated Funds Available	7,071,706	7,343,957	4,674,092	5,033,775
Estimated Expenditures	137,254	1,221,865	1,065,317	1,440,034
Transfers-Out	1,215,495	2,873,000	-	-
Total Est. Expenditures & Transfers-Out	1,352,749	4,094,865	1,065,317	1,440,034
Estimated Ending Working Capital	$ 5,718,957	$ 3,249,092	$ 3,608,775	$ 3,593,741

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 5,718,957	$ 3,249,092	$ 3,608,775	$ 3,593,741
Working Capital	$ 5,718,957	$ 3,249,092	$ 3,608,775	$ 3,593,741

WATER RECLAMATION REPLACEMENT & REHABILITATION FUND
REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	(9,161)	24,477	25,000	25,000	25,000
OTHER FINANCING SOURCES					
3941 Transfer In - Water Rec Admin	1,600,000	1,600,000	1,600,000	1,400,000	1,400,000
TOTAL REVENUES	$ 1,590,839	$ 1,624,477	$ 1,625,000	$ 1,425,000	$ 1,425,000

WATER RECLAMATION REPLACEMENT & REHABILITATION - 411-82
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.850	0.750	0.750	0.500	0.500
PERSONNEL	110,254	117,583	70,964	77,317	77,534
MAINTENANCE & OPERATIONS	17,379	538,826	536,625	297,000	147,500
CAPITAL OUTLAY	9,621	1,432,169	614,276	691,000	1,215,000
OTHER FINANCING USES	1,215,495	-	2,873,000	-	-
TOTAL	**$ 1,352,749**	**$ 2,088,579**	**$ 4,094,865**	**$ 1,065,317**	**$ 1,440,034**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

As of 2014, the wastewater treatment plant has been in service for 50 years. The plant is aged and a treatment plant modernization study is being undertaken starting in spring 2015. Given the holistic and comprehensive review of the treatment plant and its proceses, many of the capital improvement projects scheduled during 2014 and 2015 were placed on hold in order to await the study findings. Many of the replacement projects were 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 are being identified in the treatment plant modernization study. The scanner system project was also deferred in order to make sure that the Town's electronic record keeping policies are updated to meet the new regulations and due to staffing shortage. This budget also includes one new vehicle replacement request and one new vactor/jetter/excavator combination unit ("Combo Unit"). This Combo Unit will increase the efficiency of our collection system cleaning operation. It is a unit that can also be used by the Streets division for cleaning storm drain pipes and also by the Water division to help with large trenching operations; hence the cost is split among the three department funds.

GOALS FOR FISCAL YEARS 2015-17:

Implement the two-year CIP which includes the design and/or construction of the following projects:

- ° Grit removal system repair and upgrade
- ° Headworks screening upgrades
- ° Influent wet well screen installation
- ° Valve and Piping improvements at the treatment facility
- ° Treatment plant equipment replacements/refurbishments
- ° Blower building upgrade design
- ° Ponds 8, 9 and 10 improvements (repairs)

WATER RECLAMATION REPLACEMENT & REHABILITATION - 411-82
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	82,195	89,730	54,244	58,378	57,646
4120	Extra Help Wages	3,182	-	294	-	-
4150	Fringe Benefits	24,877	27,853	16,426	18,939	19,888
TOTAL PERSONNEL		**$ 110,254**	**$ 117,583**	**$ 70,964**	**$ 77,317**	**$ 77,534**
	Public Works Director	*0.250*	*0.250*	*0.250*	*0.200*	*0.200*
	Associate Civil Engineer	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Associate Engineer	*0.300*	*0.200*	*0.200*	*0.200*	*0.200*
	Principal Civil Engineer	*0.200*	*-*	*-*	*-*	*-*
	Senior Engineer	*-*	*0.200*	*0.200*	*-*	*-*
		0.850	*0.750*	*0.750*	*0.500*	*0.500*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	750	525	500	500
4425	Computer Expense	-	11,500	-	11,500	-
4435	Operational Expense	-	6,500	-	6,500	-
4450	Professional Services	17,379	493,076	536,100	180,000	80,000
4452	Contractual Services	-	27,000	-	98,500	67,000
TOTAL MAINTENANCE & OPERATIONS		**$ 17,379**	**$ 538,826**	**$ 536,625**	**$ 297,000**	**$ 147,500**
CAPITAL OUTLAY						
4510	Construction-Keiser Park	-	5,615	5,615	-	-
4510	Construction- Treatment Plant Upgrade	-	245,120	-	-	-
4510	Construction - West Trunk Sewer Final	-	77,381	-	-	-
4510	Corp Yard & Civic Ctr Pavement Maint	-	-	6	-	-
4510	West Truck Sewer - Final Phase	-	21,657	-	-	-
4510	Fy 2016-2018 Treatment Plant Improve	-	-	-	-	90,000
4510	Blower Bldg Upgrades Design	-	-	-	-	30,000
4525	Implementation - Gis Phase 2	9,621	-	-	-	-
4510	Valve And Piping Improvements	-	-	-	170,000	-
4510	Ponds 8,9 And 10 Repair	-	-	-	100,000	80,000
4570	Mobile Equip & Vehicle Acquist	-	-	-	251,000	-
4580	Windsor Rd Sidewalk Gap Closure	-	235,000	235,000	25,000	-
4510	Grit Removal System Repair & Upgrade	-	-	-	10,000	110,000
4580	Return Activated Sludge Screening	-	275,000	-	-	-
4510	Headworks Screening Upgrades	-	-	10,000	60,000	330,000
4510	Influent Wet Well Screen Install	-	-	20,000	75,000	575,000
4580	Uv Channels Refurbishment Project	-	410,703	343,000	-	-
4580	Records Storage Expansion	-	55,000	-	-	-
4580	Corp Yard & Civic Center Pavement Mair	-	106,693	655	-	-
TOTAL CAPITAL OUTLAY		**$ 9,621**	**$ 1,432,169**	**$ 614,276**	**$ 691,000**	**$ 1,215,000**
TOTAL EXPENDITURE		**$ 137,254**	**$ 2,088,579**	**$ 1,221,865**	**$ 1,065,317**	**$ 1,440,034**

WATER RECLAMATION CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ (2,666,889)	$ (3,103,037)	$ 1	$ 116,109
Estimated Revenue	182,039	848,472	116,108	710,102
Transfers-In	-	2,873,000	-	-
Estimated Funds Available	(2,484,850)	618,435	116,109	826,210
Estimated Expenditures	-	-	-	-
Transfers-Out	618,187	618,434	-	-
Total Est. Expenditures & Transfers-Out	618,187	618,434	-	-
Estimated Ending Working Capital	$ (3,103,037)	$ 1	$ 116,109	$ 826,210

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ (3,103,037)	$ 1	$ 116,109	$ 826,210
Working Capital	$ (3,103,037)	$ 1	$ 116,109	$ 826,210

WATER RECLAMATION CAPITAL FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	32,261	-	(24)	-	-
3413	Connection Fee Interest Income	8,608	-	-	-	-
3420	Rental Income	29,742	29,000	30,932	32,169	33,456
CHARGES FOR SERVICES						
3660	Connection Fees - Residential	111,370	630,000	817,564	83,939	676,646
OTHER REVENUE						
3801	Miscellaneous Revenues	58	-	-	-	-
TOTAL REVENUES		$ 182,039	$ 659,000	$ 848,472	$ 116,108	$ 710,102

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	618,187	618,434	618,434	-	-
TOTAL	**$ 618,187**	**$ 618,434**	**$ 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 FUND - 430-82
DEPARTMENT DETAIL

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
OTHER FINANCING USES					
4943 Transfer-Out-Wtr Reclam Operations	618,187	618,434	618,434	-	-
TOTAL OTHER FINANCING USES	**$ 618,187**	**$ 618,434**	**$ 618,434**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 618,187**	**$ 618,434**	**$ 618,434**	**$ -**	**$ -**

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ 5,726,251	$ 6,036,891	$ 6,069,686	$ 5,805,890
Estimated Revenue	6,630,297	6,121,215	6,479,050	6,588,953
Transfers-In	189,391	189,943	187,160	187,790
Estimated Funds Available	12,545,939	12,348,049	12,735,896	12,582,633
Estimated Expenditures	6,165,833	5,423,331	6,086,150	5,919,120
Transfers-Out	343,215	855,032	843,856	845,209
Total Est. Expenditures & Transfers-Out	6,509,048	6,278,363	6,930,005	6,764,329
Estimated Ending Working Capital	$ 6,036,891	$ 6,069,686	$ 5,805,890	$ 5,818,305

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 6,036,891	$ 6,069,686	$ 5,805,890	$ 5,818,305
Working Capital	$ 6,036,891	$ 6,069,686	$ 5,805,890	$ 5,818,305

WATER OPERATING FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	15,182	22,243	25,000	25,000	25,000
3411	Interest On Invest - Trustee	1	-	6	-	-
CHARGES FOR SERVICCES						
3260	Water Permit Fees	-	-	455	-	-
3680	Water Sales - Residential	2,640,725	2,629,991	1,752,800	1,835,200	1,926,400
3680	Water Sales - Multi-Family	153,184	171,110	219,100	229,400	240,800
3680	Water Sales - Commercial	408,898	365,492	657,300	688,200	722,400
3680	Water Sales - Irrigation	393,765	424,197	569,660	596,440	626,080
3680	Water Sales - Airport	618,597	635,007	744,940	779,960	818,720
3680	Water Sales - Shiloh	285,283	262,673	394,380	412,920	433,440
3680	Water Sales - Airport Residential	55,130	46,093	43,820	45,880	48,160
3685	Backflow Prevention Fee - Residential	38,259	38,270	33,262	35,000	35,700
3685	Backflow Prevention Fee - Commercial	27,153	24,209	26,328	25,000	25,500
3685	Backflow Prevention Fee - Irrigation	10,112	9,620	9,552	10,000	10,200
3685	Backflow Prevention Fee - Airport	21,570	22,306	21,486	21,000	21,420
3685	Backflow Prevention Fee - Shiloh	3,888	3,594	4,064	4,000	4,080
3685	Backflow Prevention Fee - Airport Reside	153	-	152	150	153
3686	Water Service Charge - Residential	896,460	820,910	737,832	740,672	745,216
3686	Water Service Charge - Multi-Family	16,912	15,142	12,990	13,040	13,120
3686	Water Service Charge - Commercial	352,290	322,743	272,790	273,840	275,520
3686	Water Service Charge - Irrigation	63,980	58,887	51,960	52,160	52,480
3686	Water Service Charge - Airport	299,765	278,262	207,840	208,640	209,920
3686	Water Service Charge - Shiloh	30,294	32,799	14,289	14,344	14,432
3686	Water Service Charge - Airport Residenti	1,778	1,695	1,299	1,304	1,312
3687	Meter Installation	619	4,000	-	-	-
3688	Fire Flow Test Fee	187	-	386	-	-
3689	Wholesale Recycled Water Sales	-	-	-	234,000	246,000
3690	Recycled Water Service Chg	-	-	-	19,900	19,900
OTHER REVENUE						
3801	Miscellaneous Revenues	8,587	3,000	8,000	3,000	3,000
3802	Insurance/Damage Rebates	187	-	-	-	-
3808	Scwa Reimbursement Revenue	62,787	90,000	28,278	25,000	25,000
3809	Pays Installation Increment Revenue	(130)	-	12,636	-	-
3812	Pays Measure Revenue	138,444	-	200,000	150,000	15,000
3813	Pays Activity Charge Revenue (7%)	4,681	-	7,297	5,000	5,000
3840	Late Fee Revenue	41,303	40,000	29,946	30,000	25,000
3841	Gasoline Sales	40,252	50,000	33,367	-	-
OTHER FINANCING SOURCES						
3944	Transfer In - General Fund	65,307	65,497	65,497	64,538	64,755
3944	Transfer In - Public Facilities Fund	39,184	39,299	39,299	38,723	38,853
3944	Transfer In - Water Capital Fund	84,900	85,147	85,147	83,899	84,182
TOTAL REVENUES		$ 6,819,688	$ 6,562,186	$ 6,311,158	$ 6,666,210	$ 6,776,743

WATER TOWN COUNCIL - 440-01
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	20,523	20,777	18,685	22,001	23,321
MAINTENANCE & OPERATIONS	17,042	18,852	20,852	26,750	29,400
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 37,565**	**$ 39,629**	**$ 39,537**	**$ 48,751**	**$ 52,721**

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:

Election Expenses will no longer be split with the Water Reclamation Fund and the Water Fund. Election expenses will be charged 100% to the General Fund.

Professional services have increased from fiscal years 2013-14 and 2014-15 as a result of bi-annual Town Council Team Building Workshops.

A special election expense is anticipated in fiscal year 2015-16 regarding the Lytton tribe. The Tribe will reimburse the Town for the expense. The Town will also hold a consolidated election, including the Urban Growth Boundary measure, in Fiscal Year 2016-17. Election expenses are solely funded from the General Fund.

Professional services have increased from fiscal years 2013-14 and 2014-15 as a result of bi-annual Town Council Team Building Workshops. Meetings, conferences and training have increased to account for the Town Councilmembers' requests for training opportunities.

WATER TOWN COUNCIL - 440-01
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,225	7,050	7,050	7,050	7,050
4150	Fringe Benefits	13,298	13,727	11,635	14,951	16,271
TOTAL PERSONNEL		**$ 20,523**	**$ 20,777**	**$ 18,685**	**$ 22,001**	**$ 23,321**
	Councilmembers	*1.250*	*1.250*	*1.250*	*1.250*	*1.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,155	3,438	3,438	5,525	5,525
4270	Subscriptions/Memberships	2,833	4,913	4,913	4,725	4,725
4280	Legal Expense	7,641	6,000	6,000	9,000	10,000
4435	Operational Expense	1,987	2,663	2,663	3,600	3,800
4450	Professional Services	1,806	1,000	3,000	2,000	3,950
4464	Election Expense	48	-	-	-	-
4486	Communications	572	838	838	1,900	1,400
TOTAL MAINTENANCE & OPERATIONS		**$ 17,042**	**$ 18,852**	**$ 20,852**	**$ 26,750**	**$ 29,400**
TOTAL EXPENDITURE		**$ 37,565**	**$ 39,629**	**$ 39,537**	**$ 48,751**	**$ 52,721**

WATER TOWN MANAGER'S OFFICE - 440-10
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.925	0.950	0.950	1.250	1.250
PERSONNEL	142,952	146,449	130,149	167,763	177,228
MAINTENANCE & OPERATIONS	17,193	21,292	36,926	44,531	28,306
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 160,145**	**$ 167,741**	**$ 167,075**	**$ 212,294**	**$ 205,534**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:
This budget includes policy updates for a Town-wide Records Management program.

The Administrative Assistant position in the Town Clerk's Office will be converting from a part-time position in FY2014-15 to a full-time position in FY2015-16 to restore the customer service to pre-recession levels and to assist the Community Development Department.

The extra help position includes an Audio/Visual Technician.

The significant expenses in Fiscal Year 2015-16 include the following discretionary projects to meet Council goals:

- Civic Center Facilities Replacement/Relocation Feasibility Study; and
- Visioning and Economics Analysis - Future Use of Civic Center Property.

WATER TOWN MANAGER'S OFFICE - 440-10
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	98,118	99,597	84,725	115,862	120,987
4120	Extra Help Wages	5,608	4,224	8,204	3,500	3,500
4150	Fringe Benefits	39,226	42,628	37,220	48,401	52,741
TOTAL PERSONNEL		**$ 142,952**	**$ 146,449**	**$ 130,149**	**$ 167,763**	**$ 177,228**
	Town Manager	*0.225*	*0.225*	*0.225*	*0.250*	*0.250*
	Town Clerk	*0.225*	*0.225*	*0.225*	*0.250*	*0.250*
	Sr Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Communications Specialist	*0.225*	*-*	*-*	*-*	*-*
	Records Management Specialist	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Administrative Assistant	*-*	*-*	*-*	*0.250*	*0.250*
		0.925	*0.950*	*0.950*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,195	3,293	4,043	5,100	5,100
4260	Professional Development	733	700	457	800	800
4270	Subscriptions/Memberships	2,832	1,310	1,310	1,656	1,656
4280	Legal Expense	6,159	10,000	10,000	11,000	11,000
4290	Legal Notices	94	500	500	750	750
4355	Office Supplies	277	750	2,400	1,250	1,250
4360	Postage	13	250	500	250	250
4425	Computer Expense	295	300	300	850	850
4435	Operational Expense	215	300	300	500	500
4450	Professional Services	2,776	3,036	15,518	21,275	5,000
4461	Town Promotion & Special Projs	25	108	108	250	250
4486	Communications	579	745	1,490	850	900
TOTAL MAINTENANCE & OPERATIONS		**$ 17,193**	**$ 21,292**	**$ 36,926**	**$ 44,531**	**$ 28,306**
TOTAL EXPENDITURE		**$ 160,145**	**$ 167,741**	**$ 167,075**	**$ 212,294**	**$ 205,534**

WATER HUMAN RESOURCES - 440-12
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	96,011	117,309	105,625	114,483	116,121
MAINTENANCE & OPERATIONS	25,969	52,261	43,506	43,293	34,143
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 121,980**	**$ 169,570**	**$ 149,131**	**$ 157,776**	**$ 150,264**

DESCRIPTION:

The Human Resources Division, as part of the Town Manager's Office, is responsible for the oversight and management of personnel related matters. Functions include conflict resolution, recruitment and selection, salary administration, compliance with state and federal laws, benefits, and leave administration. With an emphasis on training and employee development, the HR Division strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Recruitment cost assumes no major recruitments. Increased professional services in second year to cover potential salary survey. Increase in computer expense pending the implementation of NeoGov performance evaluation software as a replacement for current Taleo software. Higher cost in first year for implementation cost. Training budget assumes safety (including Ergonomics) will be handled by Risk Management.

WATER HUMAN RESOURCES - 440-12
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	66,096	79,108	70,803	78,796	78,161
4120	Extra Help Wages	2,971	-	1,915	-	-
4150	Fringe Benefits	26,944	38,201	32,907	35,687	37,960
TOTAL PERSONNEL		**$ 96,011**	**$ 117,309**	**$ 105,625**	**$ 114,483**	**$ 116,121**
	Human Resource Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resource Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	753	4,815	4,450	7,450	7,675
4256	Recruitment	3,658	3,750	3,750	5,000	5,000
4260	Professional Development	694	700	543	1,000	1,000
4270	Subscriptions/Memberships	58	583	250	359	359
4280	Legal Expense	4,754	11,250	11,250	10,000	10,000
4425	Computer Expense	1,399	2,684	875	9,284	4,909
4435	Operational Expense	2,274	3,357	2,288	8,500	3,500
4450	Professional Services	8,301	22,532	17,500	1,625	1,625
4452	Contractual Services	4,039	2,500	2,500	-	-
4486	Communications	39	90	100	75	75
TOTAL MAINTENANCE & OPERATIONS		**$ 25,969**	**$ 52,261**	**$ 43,506**	**$ 43,293**	**$ 34,143**
TOTAL EXPENDITURE		**$ 121,980**	**$ 169,570**	**$ 149,131**	**$ 157,776**	**$ 150,264**

WATER ADIMINISTRATIVE SERVICES - 440-40
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.850	3.850	3.600	3.675	3.675
PERSONNEL	391,328	422,419	403,508	392,354	396,494
MAINTENANCE & OPERATIONS	233,365	243,447	236,437	294,183	271,016
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 624,693**	**$ 665,866**	**$ 639,945**	**$ 686,537**	**$ 667,510**

DESCRIPTION:

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

Utility billing is responsibly for all billing-related functions for water and water reclaimation accounts located within the Town of Windsor. 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 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 department was recently reorganized with the Human Resources division transfering to the Town Manager's Office.

The Town has included funds to redesign the home page of the website, contract with a third-party to provide updated training to each department on how to update their respective webpages, and upgrade the business license software which will allow for online registration and payment of the annual business license fees, reducing staff time devoted to this task.

WATER ADIMINISTRATIVE SERVICES - 440-40
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	270,425	296,753	274,419	272,154	268,950
4120	Extra Help Wages	8,019	-	8,790	80	86
4150	Fringe Benefits	112,884	125,666	120,299	120,120	127,458
TOTAL PERSONNEL		**$ 391,328**	**$ 422,419**	**$ 403,508**	**$ 392,354**	**$ 396,494**
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Special Projects Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Finance Manager	*0.250*	*0.250*	*-*	*0.250*	*0.250*
	Accounting Supervisor	*0.425*	*0.425*	*0.425*	*0.425*	*0.425*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Utility Billing Representative	*0.850*	*0.850*	*0.850*	*0.850*	*0.850*
	Senior UB Representative	*0.850*	*0.850*	*0.850*	*0.675*	*0.675*
	Meter Reader	*0.475*	*0.475*	*0.475*	*0.475*	*0.475*
		3.850	*3.850*	*3.600*	*3.675*	*3.675*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	10,879	27,546	18,049	18,409	18,777
4216	Overage/Under	(9)	-	12	12	12
4220	Bank Charges	42,302	43,675	43,909	46,584	49,420
4250	Mtgs,Conf,Trvl,Training	2,299	5,225	1,028	6,620	6,590
4256	Recruitment	21	-	-	-	-
4260	Professional Development	1,279	2,245	1,461	1,700	1,700
4270	Subscriptions/Memberships	436	326	361	310	310
4280	Legal Expense	2,441	2,000	3,350	3,417	3,485
4325	Vehicle Maintenance	343	-	1,500	88	89
4360	Postage	14,888	13,817	12,950	13,209	13,473
4365	Printing	8,430	9,185	9,893	10,388	10,907
4425	Computer Expense	124,449	114,461	110,644	147,898	132,317
4435	Operational Expense	4,704	4,380	3,879	14,705	4,452
4450	Professional Services	14,183	15,254	18,994	20,258	28,899
4452	Contractual Services	5,378	5,000	10,000	10,000	-
4486	Communications	1,342	333	407	585	585
TOTAL MAINTENANCE & OPERATIONS		**$ 233,365**	**$ 243,447**	**$ 236,437**	**$ 294,183**	**$ 271,016**
TOTAL EXPENDITURE		**$ 624,693**	**$ 665,866**	**$ 639,945**	**$ 686,537**	**$ 667,510**

WATER ENGINEERING - 440-63
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.600	2.350	2.350	2.930	2.930
PERSONNEL	189,961	310,421	264,732	376,819	376,350
MAINTENANCE & OPERATIONS	218,132	794,592	352,776	571,985	383,010
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 408,093**	**$ 1,105,013**	**$ 617,508**	**$ 948,804**	**$ 759,360**

DESCRIPTION:

This portion of the Water Operating budget provides for the engineering support to Water Operations, Urban Water Recycling, Water Repair & Replacement and Water Capital funds. Engineering support is provided by one senior civil engineer, one associate civil engineer, and 0.25 project manager. 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 and the Deputy Director of Engineering are also partially allocated to this fund.

SIGNIFICANT CHANGES & EXPENDITURES:

Contract project managers and engineering consultants will continue to assist Town staff in implementing the utility engineering projects. The Water Engineering personnel will manage approximately $1.5 million in capital projects and $550k in engineering studies over the two-year budget period. In addition to capital projects, engineering staff oversee and implement various programs and activies 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. During this two year period, the Urban Water Management Plan will be updated and due in 2016. With the recent multi-year drought experienced and with the updated General Plan, the UWMP will be an important guide for the Town in determining the availability of water supply for its current and future customers. It is anticipated that major capital projects will be identified to help the Town meet its water demand needs.

WATER ENGINEERING - 440-63
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	138,451	228,558	192,956	265,589	259,930
4120	Extra Help Wages	6,890	-	4,448	9,500	9,500
4150	Fringe Benefits	44,620	81,863	67,328	101,730	106,920
TOTAL PERSONNEL		**$ 189,961**	**$ 310,421**	**$ 264,732**	**$ 376,819**	**$ 376,350**
	Public Works Director	*0.150*	*0.150*	*0.150*	*0.200*	*0.200*
	Deputy Director Of Engineering	*-*	*0.100*	*0.100*	*0.100*	*0.100*
	Principal Civil Engineer	*-*	*-*	*-*	*0.100*	*0.100*
	Associate Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Civil Engineer	*0.250*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Engineer	*-*	*0.150*	*0.150*	*0.200*	*0.200*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Project Manager	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Engineering Tech	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Senior Admin Assistant	*-*	*-*	*-*	*0.100*	*0.100*
	Administrative Assistant	*-*	*-*	*-*	*0.230*	*0.230*
		1.600	*2.350*	*2.350*	*2.930*	*2.930*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,083	6,000	4,000	6,000	6,000
4260	Professional Development	262	1,680	1,176	2,222	2,222
4270	Subscriptions/Memberships	631	1,000	2,000	2,000	2,000
4280	Legal Expense	24,105	7,000	10,000	15,000	15,000
4425	Computer Expense	24,105	-	-	4,763	3,788
4435	Operational Expense	24,105	-	-	2,000	2,000
4450	Professional Services	143,841	778,912	335,600	527,500	339,500
4452	Contractual Services	-	-	-	10,000	10,000
4486	Communications	-	-	-	2,500	2,500
TOTAL MAINTENANCE & OPERATIONS		**$ 218,132**	**$ 794,592**	**$ 352,776**	**$ 571,985**	**$ 383,010**
TOTAL EXPENDITURE		**$ 408,093**	**$ 1,105,013**	**$ 617,508**	**$ 948,804**	**$ 759,360**

WATER FACILITIES - 440-76
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.690	1.590	1.590	-	-
PERSONNEL	149,900	151,600	144,790	-	-
MAINTENANCE & OPERATIONS	-	796	557	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 149,900**	**$ 152,396**	**$ 145,347**	**$ -**	**$ -**

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 FACILITIES - 440-76
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	101,730	102,765	94,141	-	-
4120	Extra Help Wages	2,270	-	3,093	-	-
4150	Fringe Benefits	45,900	48,835	47,556	-	-
TOTAL PERSONNEL		**$ 149,900**	**$ 151,600**	**$ 144,790**	**$ -**	**$ -**
	Parks Maintenance Supervisor	*0.100*	*0.100*	*0.100*	-	-
	Facilities Maintenance Supervisor	*0.200*	*-*	*-*	-	-
	Parks & Facilities Division Manager	*0.100*	*-*	*-*	-	-
	Parks & Facilities Superintendent	*-*	*0.200*	*0.200*	-	-
	Senior Maintenance Worker	*0.300*	*0.300*	*0.300*	-	-
	Maintenance Worker II	*0.750*	*0.750*	*0.750*	-	-
	Maintenance Worker I	*0.100*	*0.100*	*0.100*	-	-
	Administrative Assistant	*0.140*	*0.140*	*0.140*	-	-
		1.690	*1.590*	*1.590*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	796	557	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 796**	**$ 557**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 149,900**	**$ 152,396**	**$ 145,347**	**$ -**	**$ -**

WATER OPERATIONS - 440-83
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	12.000	12.500	12.100	9.620	9.620
PERSONNEL	1,243,070	1,322,352	1,242,819	1,109,881	1,112,582
MAINTENANCE & OPERATIONS	1,654,035	1,824,821	1,407,260	1,552,867	1,658,317
CAPITAL OUTLAY	-	69,319	9,100	50,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,897,105**	**$ 3,216,493**	**$ 2,659,179**	**$ 2,712,748**	**$ 2,770,899**

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 year's budget includes temporary/seasonal employees to provide assistance during the summer months when the Town's need for preventative maintenance of our system is high. This budget also includes a rehabilitation and preventative maintenance of our Russian River wells.

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 2014-15 SCWA purchase cost will increase by approximately 5.5 percent from the previous year. The Town has completed its 1991 agreement extension for the allocation of SCWA permit water for the Town's Russian River direct diversion. The Town is also continuing to work 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. During 2013-2015, the Town and the entire region endured a multi-year drought and in February 2014 a Stage 2 drought emergency calling for a mandatory 20 percent reduction in water use was declared by Town Council. The Town's customers responded to the drought and water use was down in 2014 by 15 percent as compared with 2013.

WATER OPERATIONS - 440-83
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	790,114	900,817	777,236	696,947	681,418
4120	Extra Help Wages	80,248	15,200	78,597	93,000	93,000
4150	Fringe Benefits	372,708	406,335	386,986	319,934	338,164
TOTAL PERSONNEL		**$ 1,243,070**	**$ 1,322,352**	**$ 1,242,819**	**$ 1,109,881**	**$ 1,112,582**
	Deputy Director Of Operations	*-*	*0.400*	*0.400*	*0.250*	*0.250*
	Public Works Manager	*0.400*	*-*	*-*	*-*	*-*
	Utility Systems Superintendent	*-*	*0.500*	*0.500*	*0.400*	*0.400*
	Streets Maintenance Supervisor	*0.200*	*0.200*	*0.200*	*0.120*	*0.120*
	Water System Supervisor	*0.500*	*0.500*	*0.500*	*0.950*	*0.950*
	Water Quality Analyst	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Management Analyst	*0.775*	*0.775*	*0.375*	*0.400*	*0.400*
	Senior Maintenance Worker	*-*	*0.125*	*0.125*	*0.120*	*0.120*
	Utility Maint Worker II	*-*	*-*	*-*	*0.200*	*0.200*
	Maintenance Worker II	*0.500*	*0.500*	*0.500*	*0.480*	*0.480*
	Maintenance Specialist (Streets)	*0.125*	*-*	*-*	*-*	*-*
	Senior Water System Operator	*1.970*	*1.970*	*1.970*	*0.950*	*0.950*
	Water System Operator I	*0.990*	*0.990*	*0.990*	*-*	*-*
	Water System Operator II	*4.890*	*4.890*	*4.890*	*4.800*	*4.800*
	Senior Admin Assistant	*0.500*	*0.500*	*0.500*	*0.200*	*0.200*
	Administrative Assistant	*0.850*	*0.850*	*0.850*	*0.450*	*0.450*
		12.000	*12.500*	*12.100*	*9.620*	*9.620*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	1,712	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	2,843	11,900	10,000	13,800	13,800
4260	Professional Development	1,120	6,043	1,000	4,692	4,692
4270	Subscriptions/Memberships	-	2,650	2,600	4,700	2,400
4280	Legal Expense	2,604	2,000	400	2,000	2,000
4310	Custodial Expense	4	150	-	-	-
4315	Gasoline, Oil & Deisel	79,644	90,000	70,000	90,000	100,000
4325	Vehicle Maintenance	24,728	17,600	9,300	8,000	10,000
4330	Equipment Maintenance	39,344	29,700	14,010	29,800	29,800
4335	Structures/Improvements Maint	315	5,550	1,500	3,450	3,450
4350	Grounds Maintenance	-	600	100	275	275
4370	Parts & Supplies	90,053	103,700	86,400	104,200	104,450
4420	Chemicals	54,081	58,100	9,200	59,200	59,200
4425	Computer Expense	-	4,505	4,000	7,500	7,500
4435	Operational Expense	96,559	116,810	55,900	70,600	78,600
4445	Permits & Licenses	9,983	16,300	19,000	38,600	30,400
4450	Professional Services	52,894	114,170	65,000	800	800
4452	Contractual Services	35,352	87,800	30,300	56,900	41,900
4458	Lab Testing & Supplies	30,323	21,790	23,450	35,950	35,950
4465	Property Taxes/Assessments	787	900	600	700	900
4486	Communications	13,218	15,700	16,900	19,000	19,500
4487	Utilities, Gas & Electric	264,781	275,200	337,600	302,700	312,700
4489	Water Purchases	853,690	843,654	650,000	700,000	800,000
TOTAL MAINTENANCE & OPERATIONS		**$ 1,654,035**	**$ 1,824,821**	**$ 1,407,260**	**$ 1,552,867**	**$ 1,658,317**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	9,319	8,600	50,000	-
4580	Structures/Improvements Acquis	-	60,000	500	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 69,319**	**$ 9,100**	**$ 50,000**	**$ -**
TOTAL EXPENDITURE		**$ 2,897,105**	**$ 3,216,493**	**$ 2,659,179**	**$ 2,712,748**	**$ 2,770,899**

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	1.950	1.950
PERSONNEL	-	-	-	229,047	230,185
MAINTENANCE & OPERATIONS	-	-	-	118,381	110,131
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 347,428**	**$ 340,316**

DESCRIPTION:

This department is new beginning FY 2015-16 as a result of the newly adopted recycled water policy for urban reuse. The previous department fund 410-89 was split up into two new departments (410-80 for Agricultural Reuse; and 440-84 for Urban Reuse). This division provides for the distribution of the recycled water system to urban customers. 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 in this division are residential customers in Vintage Green neighborhood, the high school, the golf course and commercial irrigation customers in the Conde business park area.

SIGNIFICANT CHANGES AND EXPENDITURES:

There are no significant changes from previous year's "combined" budget and is for routine operations.

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	147,983	144,866
4120	Extra Help Wages	-	-	-	9,750	9,750
4150	Fringe Benefits	-	-	-	71,314	75,569
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 229,047**	**$ 230,185**
	Deputy Director Of Operations	-	-	-	*0.05*	*0.05*
	Senior Water System Operator	-	-	-	*0.05*	*0.05*
	Utility Systems Superintendent	-	-	-	*0.20*	*0.20*
	Collection & Rec Systems Supervisor	-	-	-	*0.05*	*0.05*
	Water System Supervisor	-	-	-	*0.05*	*0.05*
	Management Analyst	-	-	-	*0.25*	*0.25*
	Utility Maint Worker II	-	-	-	*0.05*	*0.05*
	Utility Maintenance Worker I	-	-	-	*0.05*	*0.05*
	Water System Operator II	-	-	-	*1.20*	*1.20*
		-	-	-	*1.95*	*1.95*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	1,800	1,800
4260	Professional Development	-	-	-	1,100	1,100
4280	Legal Expense	-	-	-	900	900
4325	Vehicle Maintenance	-	-	-	2,250	2,250
4330	Equipment Maintenance	-	-	-	13,375	13,375
4335	Structures/Improvements Maint	-	-	-	1,125	1,125
4350	Grounds Maintenance	-	-	-	375	375
4370	Parts & Supplies	-	-	-	21,000	21,750
4425	Computer Expense	-	-	-	2,250	300
4435	Operational Expense	-	-	-	29,456	29,831
4452	Contractual Services	-	-	-	15,000	7,500
4458	Lab Testing & Supplies	-	-	-	450	450
4486	Communications	-	-	-	1,800	1,875
4487	Utilities, Gas & Electric	-	-	-	27,500	27,500
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 118,381**	**$ 110,131**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 347,428**	**$ 340,316**

WATER ADMINISTRATION - 440-85
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	(14,966)	-	1,683	-	-
MAINTENANCE & OPERATIONS	1,369,717	491,802	484,117	492,922	502,963
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	343,215	855,032	855,032	843,856	845,209
TOTAL	**$ 1,697,966**	**$ 1,346,834**	**$ 1,340,832**	**$ 1,336,778**	**$ 1,348,172**

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:

The vehicle maintenance expense has been modified to only Town-wide pool cars with the meter reader vehicle (#140) reallocated to the Administrative Services Department. The equipment maintenance expense has decreased after a renegotiated contract.

WATER ADMINISTRATION - 440-85
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	(14,966)	-	1,683	-	-
TOTAL PERSONNEL		**$ (14,966)**	**$ -**	**$ 1,683**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	5	-	-	-	-
4220	Bank Charges	9	-	-	-	-
4225	L/T Prin-Equipment Cop'S	-	232,628	232,627	235,760	243,909
4226	L/T Int - Equipment Cop'S	134,868	133,444	133,444	125,511	118,450
4235	Depreciation/Amortizn Expense	1,162,338	-	-	-	-
4245	Insurance	39,665	74,542	79,016	84,670	91,368
4246	Insurance Claims	98	-	-	-	-
4325	Vehicle Maintenance	181	1,000	329	252	257
4330	Equipment Maintenance	9,228	11,933	11,022	12,567	12,819
4435	Operational Expense	-	-	-	3,750	2,500
4450	Professional Services	-	-	-	-	-
4459	Fiscal Agent Fees	3,186	4,147	2,675	2,750	2,900
4475	Rents & Leases	808	1,248	768	814	863
4486	Communications	5,826	9,110	8,728	8,903	9,081
4487	Utilities, Gas & Electric	13,505	23,750	15,508	17,945	20,816
TOTAL MAINTENANCE & OPERATIONS		**$ 1,369,717**	**$ 491,802**	**$ 484,117**	**$ 492,922**	**$ 502,963**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	-	-	-	-	-
4941	Transfer Out - General Fund	69,107	53,220	53,220	42,144	43,710
4941	Transfer Out - Debt Service Fund	51,845	51,812	51,812	51,712	51,499
4941	Transfer Out - WR Repair & Replacemer	222,263	750,000	750,000	750,000	750,000
TOTAL OTHER FINANCING USES		**$ 343,215**	**$ 855,032**	**$ 855,032**	**$ 843,856**	**$ 845,209**
TOTAL EXPENDITURE		**$ 1,697,966**	**$ 1,346,834**	**$ 1,340,832**	**$ 1,336,778**	**$ 1,348,172**

WATER CONSERVATION - 440-86
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.300	1.300	1.300	1.050	1.050
PERSONNEL	151,732	126,929	152,653	136,630	136,743
MAINTENANCE & OPERATIONS	259,535	224,410	367,156	342,260	332,810
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 411,267**	**$ 351,339**	**$ 519,809**	**$ 478,890**	**$ 469,553**

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:

Increase of $8,000 for Extra Help to provide summer field services support for residential & business water audits, water waste & leak patrols, and ongoing program maintenance activities.

Operational Expense decreased by $44,150 to better reflect expected levels of participation for all rebate incentive programs.

Professional Services for PAYS increased by $166,400 in both years to properly account for up front captital expenditures to program contractors to install residential efficiency retrofits. These expenditures are offset by PAYS participants' surcharge revenues.

WATER CONSERVATION - 440-86
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	103,776	86,266	102,397	87,859	85,571
4120	Extra Help Wages	1,305	-	283	7,900	8,000
4150	Fringe Benefits	46,651	40,663	49,973	40,871	43,172
TOTAL PERSONNEL		**$ 151,732**	**$ 126,929**	**$ 152,653**	**$ 136,630**	**$ 136,743**
	Public Works Director	*-*	*-*	*-*	*0.050*	*0.050*
	Accounting Supervisor	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Water Conservation Program Coordinator	*1.000*	*-*	*-*	*-*	*-*
	Management Analyst	*-*	*1.000*	*1.000*	*0.750*	*0.750*
	Senior UB Representative	*0.100*	*0.100*	*0.100*	*0.050*	*0.050*
	Utility Billing Representative	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Meter Reader	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
		1.300	*1.300*	*1.300*	*1.050*	*1.050*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	879	-	588	-	-
4215	Bad Debts	879	-	588	-	-
4250	Mtgs,Conf,Trvl,Training	718	1,560	1,560	2,000	2,000
4260	Professional Development	800	900	630	930	930
4270	Subscriptions/Memberships	2,666	3,000	2,800	3,000	3,100
4280	Legal Expense	1,352	3,150	3,150	4,500	4,600
4315	Gasoline, Oil & Deisel	-	-	-	300	300
4325	Vehicle Maintenance	-	1,000	150	500	500
4355	Office Supplies	-	-	-	250	250
4360	Postage	1,867	4,150	4,150	10,100	10,500
4425	Computer Expense	-	-	-	-	200
4435	Operational Expense	87,430	169,150	128,233	125,000	118,250
4450	Professional Services	162,716	40,000	225,185	194,900	191,400
4486	Communications	1,107	1,500	710	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 260,414**	**$ 224,410**	**$ 367,744**	**$ 342,260**	**$ 332,810**
TOTAL EXPENDITURE		**$ 412,146**	**$ 351,339**	**$ 520,397**	**$ 478,890**	**$ 469,553**

WATER REPLACEMENT & REHABILITATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ 2,833,585	$ 3,026,037	$ 3,418,757	$ 3,301,438
Estimated Revenue	3,526	15,000	15,000	15,000
Transfers-In	750,000	750,000	750,000	750,000
Estimated Funds Available	3,587,111	3,791,037	4,183,757	4,066,438
Estimated Expenditures	72,380	372,280	882,319	344,523
Transfers-Out	488,694	-	-	-
Total Est. Expenditures & Transfers-Out	561,074	372,280	882,319	344,523
Estimated Ending Working Capital	$ 3,026,037	$ 3,418,757	$ 3,301,438	$ 3,721,915

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 3,026,037	$ 3,418,757	$ 3,301,438	$ 3,721,915
Working Capital	$ 3,026,037	$ 3,418,757	$ 3,301,438	$ 3,721,915

WATER REPLACEMENT & REHABILITATION FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	3,526	8,946	15,000	15,000	15,000
OTHER FINANCING SOURCES					
3944 Transfer In - Water Administration	750,000	750,000	750,000	750,000	750,000
TOTAL REVENUES	$ 753,526	$ 758,946	$ 765,000	$ 765,000	$ 765,000

WATER REPLACEMENT & REHABILITATION - 442-83
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.400	0.400	0.400	0.300	0.300
PERSONNEL	45,981	57,961	20,580	43,919	43,623
MAINTENANCE & OPERATIONS	16,778	93,128	-	136,800	82,300
CAPITAL OUTLAY	9,621	1,032,711	351,700	701,600	218,600
OTHER FINANCING USES	488,694	-	-	-	-
TOTAL	**$ 561,074**	**$ 1,183,800**	**$ 372,280**	**$ 882,319**	**$ 344,523**

DESCRIPTION:

This fund is used for the replacement and rehabilitation of equipment, vehicles, and construction of infrastructure in the Water system. The Water system includes facilities for the treatment, conveyance and distribution of water to customers; and the distribution of recycled water for urban customers including Vintana subdivision, the high school and the golf course.

SIGNIFICANT CHANGES & EXPENDITURES:

Due to high workload and staffing constraints, the Esposti municipal well development was deferred to this budget cycle. The scanner system project was also deferred in order to make sure that the Town's electronic record keeping policies are updated to meet the new regulations and due to staffing shortage. New this year is the change in the recycled water policy implemented by Council through Resolution 3155-14 regarding urban recycled water. This fund is affected by the urban recycled water policy in that repair and replacement of urban recycled water pipes and appurtenances will now be funded under the Water fund and not the Water Reclamation fund.

Goals for fiscal year 2015-17:

- Esposti Well project
- Scanner system and records maintenance program
- Tank Site Enclosures project
- Chlorine generation system improvements
- Recycled water hydrant system

WATER REPLACEMENT & REHABILITATION - 442-83
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	36,236	42,586	17,162	34,372	33,720
4120	Extra Help Wages	9	-	-	-	-
4150	Fringe Benefits	9,736	15,375	3,418	9,547	9,903
TOTAL PERSONNEL		**$ 45,981**	**$ 57,961**	**$ 20,580**	**$ 43,919**	**$ 43,623**
	Public Works Director	*-*	*-*	*-*	*0.100*	*0.100*
	Principal Civil Engineer	*0.200*	*-*	*-*	*-*	*-*
	Senior Engineer	*-*	*0.200*	*0.200*	*-*	*-*
	Associate Engineer	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
		0.400	*0.400*	*0.400*	*0.300*	*0.300*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	400	-	300	300
4425	Computer Expense	-	11,500	-	11,500	-
4435	Operational Expense	-	6,500	-	13,000	-
4450	Professional Services	16,778	61,228	-	50,000	65,000
4452	Contractual Services	-	13,500	-	62,000	17,000
TOTAL MAINTENANCE & OPERATIONS		**$ 16,778**	**$ 93,128**	**$ -**	**$ 136,800**	**$ 82,300**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	-	-	-	163,000	-
4540	Equipment Acquisition/Replace	-	-	-	60,000	60,000
4580	Structures/Improvements Acquis	-	-	-	-	-
4510	Records Storage Expansion	-	55,000	-	-	-
4510	Corp Yard & Civic Ctr Pavement Maint	-	48,812	300	-	-
4510	Construction-Water Tank Recoating	-	53,160	-	-	-
4510	Const-Pruitt Creek Bridge Main Relocate	-	137,500	-	-	-
4510	Construction- Water Tank Recoating	-	111,755	1,400	-	-
4510	Esposti Supply Well	-	158,600	-	158,600	158,600
4510	Construction-Tank Site Enclosures	-	75,000	-	155,000	-
4510	Oak Creek Water Svc Replacement	-	392,884	350,000	-	-
4525	Implementation - Gis Phase 2	9,621	-	-	-	-
4510	Chlorine Generation Sys Improvements	-	-	-	80,000	-
4510	Recycled Water Hydrant System	-	-	-	85,000	-
TOTAL CAPITAL OUTLAY		**$ 9,621**	**$ 1,032,711**	**$ 351,700**	**$ 701,600**	**$ 218,600**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	488,694	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 488,694**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 561,074**	**$ 1,183,800**	**$ 372,280**	**$ 882,319**	**$ 344,523**

WATER CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Working Capital	$ 4,327,899	$ 4,351,672	$ 4,737,748	$ 4,352,272
Estimated Revenue	229,067	532,479	186,932	411,782
Transfers-In	-	-	-	-
Estimated Funds Available	4,556,966	4,884,151	4,924,680	4,764,054
Estimated Expenditures	43,690	38,385	473,509	473,361
Transfers-Out	161,604	108,018	98,899	99,182
Total Est. Expenditures & Transfers-Out	205,294	146,403	572,408	572,543
Estimated Ending Working Capital	$ 4,351,672	$ 4,737,748	$ 4,352,272	$ 4,191,511

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Contigencies	$ 4,351,672	$ 4,737,748	$ 4,352,272	$ 4,191,511
Working Capital	$ 4,351,672	$ 4,737,748	$ 4,352,272	$ 4,191,511

WATER CAPITAL FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	52,858	-	20,000	20,000	20,000
CHARGES FOR SERVICES						
3660	Connection Fees - Residential	176,203	334,000	460,000	166,932	391,782
3661	Front Footage Fee-Residential	-	-	51,441	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	6	-	1,038	-	-
TOTAL REVENUES		$ 229,067	$ 334,000	$ 532,479	$ 186,932	$ 411,782

WATER CAPITAL - 460-83
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.300	0.300	0.300	0.300	0.300
PERSONNEL	43,690	47,176	27,995	21,959	21,811
MAINTENANCE & OPERATIONS	-	300	210	150	150
CAPITAL OUTLAY	-	1,495,803	10,180	451,400	451,400
OTHER FINANCING USES	161,604	85,147	108,018	98,899	99,182
TOTAL	**$ 205,294**	**$ 1,628,426**	**$ 146,403**	**$ 572,408**	**$ 572,543**

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. For the next two-year cycle, only one project is included for the Esposti Park new water supply well. Most of the capital projects have been deferred and are included in the 5-year CIP.

WATER CAPITAL - 460-83
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	32,840	36,220	21,730	17,186	16,859
4120	Extra Help Wages	1,084	-	117	-	-
4150	Fringe Benefits	9,766	10,956	6,148	4,773	4,952
TOTAL PERSONNEL		**$ 43,690**	**$ 47,176**	**$ 27,995**	**$ 21,959**	**$ 21,811**
	Public Works Director	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Principal Civil Engineer	*0.100*	*-*	*-*	*-*	*-*
	Senior Engineer	*-*	*0.100*	*0.100*	*-*	*-*
	Associate Engineer	*0.100*	*0.100*	*0.100*	*0.200*	*0.200*
		0.300	*0.300*	*0.300*	*0.300*	*0.300*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	300	210	150	150
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 300**	**$ 210**	**$ 150**	**$ 150**
OTHER FINANCING USES						
4946	Transfer-Out-Water Cap Fd	123,943	85,147	85,147	83,899	84,182
4998	Other Financing Uses	37,661	-	22,871	15,000	15,000
TOTAL OTHER FINANCING USES		**$ 161,604**	**$ 85,147**	**$ 108,018**	**$ 98,899**	**$ 99,182**
CAPITAL OUTLAY						
4510	Construction-Water Mstr Plan Ceqa Revi	-	10,180	10,180	-	-
4510	Construction Well Field Pipe Replacemer	-	2,187	-	-	-
4510	Construction-Pipeline To Tank	-	110,000	-	-	-
4510	Construction-2 Million Gal Storage Tank	-	873,000	-	-	-
4510	Esposti Park New Supply Well	-	500,436	-	451,400	451,400
TOTAL CAPITAL OUTLAY		**$ -**	**$ 1,495,803**	**$ 10,180**	**$ 451,400**	**$ 451,400**
TOTAL EXPENDITURE		**$ 205,294**	**$ 1,628,426**	**$ 146,403**	**$ 572,408**	**$ 572,543**

SUCCESSOR AGENCY

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Net Assets	$ 2,189,412	$ 1,514,148	$ 1,677,204	$ 1,489,366
Estimated Revenue	802,605	2,404,698	2,263,230	2,186,591
Transfers-In	400,000	-	-	-
Estimated Funds Available	3,392,017	3,918,846	3,940,434	3,675,957
Estimated Expenditures	244,588	245,346	240,000	240,000
Transfers-Out	1,633,281	1,996,296	2,211,068	2,045,008
Total Est. Expenditures & Transfers-Out	1,877,869	2,241,642	2,451,068	2,285,008
Estimated Ending Net Assets	$ 1,514,148	$ 1,677,204	$ 1,489,366	$ 1,390,949

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for the Dissolution of the Agency	$ 1,514,148	$ 1,677,204	$ 1,489,366	$ 1,390,949
Net Assets Held in Trust	$ 1,514,148	$ 1,677,204	$ 1,489,366	$ 1,390,949

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND
REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	13,811	-	3,001	2,000	2,000
PROPERTY TAX						
3070	Tax Increment Property Taxes	788,794	1,752,710	2,401,697	2,261,230	2,184,591
OTHER FINANCING SOURCES						
3998	Other Financing Sources	400,000	-	-	-	-
TOTAL REVENUES		$ 1,202,605	$ 1,752,710	$ 2,404,698	$ 2,263,230	$ 2,186,591

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.300	0.300	0.300	-	-
PERSONNEL	64,876	58,086	55,416	-	-
MAINTENANCE & OPERATIONS	51,162	20,320	20,224	5,000	5,000
CAPITAL OUTLAY	128,550	169,706	169,706	235,000	235,000
OTHER FINANCING USES	1,633,281	6,168,052	1,996,296	2,211,068	2,045,008
TOTAL	**$ 1,877,869**	**$ 6,416,164**	**$ 2,241,642**	**$ 2,451,068**	**$ 2,285,008**

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.

In October 2014 the Town restructured the 1998 Tax Allocation Bond, the 2004 Tax Allocation Bond and the 2008 Lease Revenue Bond into a consolidated 2014 Tax Allocation Bond. The refunding of the bonds reduced the combined debt service interest payments for the Debt Service fund and the Successor Agency fund.

The Successor Agency budget has been developed utilizing the assumptions under current legislation. The Department of Finance has recommended changes in the Recognized Obligation Payments Schedule (ROPS) process including converting the submission to an annual cycle and modifying the terms of the annual, lump-sum $250,000 administrative reimbursement. In the budget the Town assumes the proposed legislation will be approved and implemented in FY2016-17, thus reducing the administrative reimbursement to $0 in that fiscal year.

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	44,297	43,251	37,142	-	-
4120	Extra Help Wages	1,823	-	3,380	-	-
4150	Fringe Benefits	18,756	14,835	14,894	-	-
TOTAL PERSONNEL		**$ 64,876**	**$ 58,086**	**$ 55,416**	**$ -**	**$ -**
	Town Manager	*0.050*	*0.050*	*0.050*	-	-
	Town Clerk	*0.050*	*0.050*	*0.050*	-	-
	Administrative Services Director	*0.100*	*0.100*	*0.100*	-	-
	Special Projects Manager	*0.100*	*0.100*	*0.100*	-	-
		0.300	*0.300*	*0.300*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	320	224	-	-
4235	Depreciation/Amortizn Expense	34,278	-	-	-	-
4280	Legal Expense	6,939	10,000	10,000	-	-
4450	Professional Services	9,945	10,000	10,000	-	-
4459	Fiscal Agent Fees	-	-	-	5,000	5,000
TOTAL MAINTENANCE & OPERATIONS		**$ 51,162**	**$ 20,320**	**$ 20,224**	**$ 5,000**	**$ 5,000**
CAPITAL OUTLAY						
4560	Legal And Administration	128,550	169,706	169,706	235,000	235,000
TOTAL CAPITAL OUTLAY		**$ 128,550**	**$ 169,706**	**$ 169,706**	**$ 235,000**	**$ 235,000**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	1,633,281	1,502,710	1,852,796	2,013,651	1,797,591
4981	Transfer-Out-Rda Cap Proj	-	4,521,842	-	-	-
4998	Other Financing Uses	-	143,500	143,500	197,417	247,417
TOTAL OTHER FINANCING USES		**$ 1,633,281**	**$ 6,168,052**	**$ 1,996,296**	**$ 2,211,068**	**$ 2,045,008**
TOTAL EXPENDITURE		**$ 1,877,869**	**$ 6,416,164**	**$ 2,241,642**	**$ 2,451,068**	**$ 2,285,008**

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Fund Balance	$ 377,086	$ 384,186	$ 395,416	$ 395,816
Estimated Revenue	-	600	400	400
Transfers-In	7,100	10,630	-	-
Estimated Funds Available	384,186	395,416	395,816	396,216
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 384,186	$ 395,416	$ 395,816	$ 396,216

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for Hoursing	$ 384,186	$ 395,416	$ 395,816	$ 396,216
Fund Balance	$ 384,186	$ 395,416	$ 395,816	$ 396,216

HOUSING AGENCY FUND REVENUE SUMMARY

	2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	20	600	400	400
OTHER FINANCING SOURCES					
3998 Other Financing Sources	7,100	-	10,630	-	-
TOTAL REVENUES	$ 7,100	$ 20	$ 11,230	$ 400	$ 400

HOUSING AGENCY - 821
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
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 FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Estimated Beginning Net Assets	$ (557,695)	$ (153,821)	$ (50,535)	$ (166,693)
Estimated Revenue	4	20	20	20
Transfers-In	1,633,281	9,318,863	1,961,230	1,924,570
Estimated Funds Available	1,075,589	9,165,062	1,910,715	1,757,897
Estimated Expenditures	263,489	4,771,657	2,077,408	1,818,446
Transfers-Out	965,921	4,443,940	-	-
Total Est. Expenditures & Transfers-Out	1,229,410	9,215,597	2,077,408	1,818,446
Estimated Ending Net Assets	$ (153,821)	$ (50,535)	$ (166,693)	$ (60,549)

EXPLANATION OF RESERVES

	2013-14	2014-15	2015-16	2016-17
Reserved for the Reitrement of Debt	$ (153,821)	$ (50,535)	$ (166,693)	$ (60,549)
Net Assets Held in Trust	$ (153,821)	$ (50,535)	$ (166,693)	$ (60,549)

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND REVENUE SUMMARY

		2013-14 ACTUAL REVENUE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	4	-	20	20	20
OTHER FINANCING SOURCES						
3981	Transfer In - Successory Agency	1,633,281	1,502,710	1,996,296	1,961,230	1,924,570
3998	Other Financing Sources	-	-	7,322,567	-	-
TOTAL REVENUES		$ 1,633,284	$ 1,502,710	$ 9,318,883	$ 1,961,250	$ 1,924,590

SUCCESSOR AGENCY TO WINDSOR RDA - DEBT RETIREMENT - 831
DEPARTMENT SUMMARY

	2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	263,489	650,110	4,771,657	2,077,408	1,818,446
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	965,921	6,348,708	4,443,940	-	-
TOTAL	**$ 1,229,410**	**$ 6,998,818**	**$ 9,215,597**	**$ 2,077,408**	**$ 1,818,446**

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.

In October 2014 the Town restructured the 1998 Tax Allocation Bond, the 2004 Tax Allocation Bond and the 2008 Lease Revenue Bond into a consolidated 2014 Tax Allocation Bond. The refunding of the bonds reduced the combined debt service interest payments for the Debt Service fund and the Successor Agency fund.

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

The Successor Agency budget has been developed utilizing the assumptions under current legislation. The Department of Finance has recommended changes in the Recognized Obligation Payments Schedule (ROPS) process including converting the submission to an annual cycle and modifying the terms of the annual, lump-sum $250,000 administrative reimbursement. In the budget the Town assumes the proposed legislation will be approved and implemented in FY2016-17, thus reducing the administrative reimbursement to $0 in that fiscal year.

SUCCESSOR AGENCY TO WINDSOR RDA - DEBT RETIREMENT - 831
DEPARTMENT DETAIL

		2013-14 ACTUAL EXPENSE	2014-15 AMENDED BUDGET	2014-15 ESTIMATE TO 6/30/15	2015-16 ADOPTED BUDGET	2016-17 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	45,500	45,500	4,195,000	1,810,000	1,625,000
4226	L/T Int - Equipment Cop'S	217,781	424,224	393,819	236,524	162,562
4227	Bond Costs - 2001A	208	180,386	25,884	25,884	25,884
TOTAL MAINTENANCE & OPERATIONS		**$ 263,489**	**$ 650,110**	**$ 4,614,703**	**$ 2,072,408**	**$ 1,813,446**
OTHER FINANCING USES						
4983	Transfer-Out-General Fund	965,921	1,933,442	868,675	-	-
4998	Other Financing Uses	-	4,415,266	3,575,265	-	-
TOTAL OTHER FINANCING USES		**$ 965,921**	**$ 6,348,708**	**$ 4,443,940**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,229,410**	**$ 6,998,818**	**$ 9,058,643**	**$ 2,072,408**	**$ 1,813,446**

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 estimates 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 that cost $50,000 or more will be included in the CIP. Minor capital outlays of less than $50,000 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. 3208-15

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2015-16

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

WHEREAS, Proposition 4 added Article XIIIB to the California Constitution, placing limits on the amount of revenue which can be spent by state and local 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 appropriations limit by the population (1.0028) and CPI (0.9977) factors for fiscal year 2015-16 and establish an appropriations limit of $15,760,152 for fiscal year 2015-16.

PASSED, APPROVED AND ADOPTED this 17th day of June, 2015 by the following vote:

AYES:	**COUNCILMEMBERS FUDGE, MILLAN, SALMON AND MAYOR OKREPKIE**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**COUNCILMEMBER FOPPOLI**

BRUCE OKREPKIE, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK

RESOLUTION NO. 3206-15

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND AS THE BOARD OF THE WINDSOR WATER DISTRICT ADOPTING THE BUDGETS FOR FISCAL YEARS 2015-16 AND 2016-17

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 2015-16 and 2016-17 are hereby adopted with appropriations and projected fund balances as follows:

	APPROPRIATION	
FUND	FY2015-16	FY2016-17
General Fund	$ 19,392,665	$ 17,944,758
Gas Tax Fund	$ 1,119,061	$ 960,072
Transportation Grant Fund	$ 912,942	$ 1,042,000
Transportation Development Act Fund	$ 1,163,504	$ 1,221,679
Lighting & Landscaping Assessment District	$ 2,029,467	$ 1,989,974
Lighting & Landscaping Assessment District #2	$ 33,542	$ 33,608
1982 Benefit Assessment District Fund	$ 37,745	$ 37,745
Abandoned Vehicle Abatement Program Fund	$ 12,796	$ 38,713
Community Development Block Grant Fund	$ 278,095	$ 65,000
Public, Education & Governmental Grant Fund	$ 31,800	$ 33,056
Capital Replacement Fund	$ 2,277,400	$ 241,250
Public Facilities Fund	$ 216,844	$ 216,530
Traffic Mitigation Fund	$ 1,165,893	$ 145,237
Park Development Fund	$ 429,191	$ 327,530
Drainage Mitigation Fund	$ 257,263	$ 197,089
Debt Service Fund	$ 451,170	$ 449,471
Utilities Fund-Water Reclamation	$ 11,191,034	$ 11,169,326
Utilities Fund-Water	$ 8,384,732	$ 7,681,395
Successor Agency Capital Fund	$ 2,451,068	$ 2,285,008
Successor Agency Debt Retirement Fund	$ 2,077,408	$ 1,818,446
TOTAL	$ 53,913,620	$ 47,897,886

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 17th day of June, 2015 by the following vote:

AYES:	**COUNCILMEMBERS FUDGE, MILLAN AND MAYOR OKREPKIE**
NOES:	**COUNCILMEMBER SALMON**
ABSTAIN:	**NONE**
ABSENT:	**COUNCILMEMBER FOPPOLI**

BRUCE OKREPKIE, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK

RESOLUTION NO. 3207-15

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND AS THE BOARD OF THE WINDSOR WATER DISTRICT ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2015-2020

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 2015-2020; and

WHEREAS, on May 26, 2015, 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 20, 2015, the Town Council reviewed, accepted public comment and considered the Preliminary FY 2015-2020 Capital Improvement Program 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 2015-2020 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 as the Board of the Town of Windsor Water District, hereby adopts the Town of Windsor Capital Improvement Program for fiscal years 2015-2020.

PASSED, APPROVED AND ADOPTED this 17th day of June, 2015 by the following vote:

AYES:	**COUNCILMEMBERS FUDGE, MILLAN AND MAYOR OKREPKIE**
NOES:	**COUNCILMEMBER SALMON**
ABSTAIN:	**NONE**
ABSENT:	**COUNCILMEMBER FOPPOLI**

BRUCE OKREPKIE, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK